JUDGE PATTERSON

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: JUN 13 2007

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - - - - - - - - - - - - - - - - -x

UNITED STATES OF AMERICA

-v.-

DANIEL B. KARRON,

Defendant.

- - - - - - - - - - - - - - - - - - - -x

INDICTMENT

07 CRIM 541

07 Cr.

COUNT ONE

The Grand Jury charges:

From at least in or about October 2001, up through and including in or about June 2003, in the Southern District of New York and elsewhere, DANIEL B. KARRON, the defendant, being an agent of an organization, which organization received, in any one-year period, benefits in excess of $10,000 under a Federal program involving a grant, contract, subsidy, loan, guarantee, insurance, and other form of Federal assistance, unlawfully, willfully and knowingly, did embezzle, steal, obtain by fraud, and otherwise without authority knowingly convert to the use of persons other than the rightful owner, and intentionally misapply, property valued at $5,000 and more that was owned by, and was under the care, custody, and control of such organization, to wit, KARRON, who was the President and Chief Technical Officer of Computer Aided Surgery, Inc. ("CASI"), knowingly misapplied more than $5,000 in Federal funds from an Advanced Technology Program grant awarded to CASI by the National

Institute of Standards and Technology toward the payment of unauthorized expenses.

(Title 18, United States Code, Section 666.)

FOREPERSON

MICHAEL J. GARCIA
United States Attorney

2

Form No. USA-33s-274 (Ed. 9-25-58)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v -

DANIEL B. KARRON,

Defendant.

INDICTMENT

07 Cr.

(18 U.S.C. § 666.)

MICHAEL J. GARCIA
United States Attorney.

A TRUE BILL

Foreperson.

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: JUN 25 2007

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA	
-v.-	INDICTMENT
DANIEL B. KARRON,	S1 07 Cr. 541
Defendant.	

COUNT ONE

The Grand Jury charges:

1. From at least in or about October 2001, up through and including in or about June 2003, in the Southern District of New York and elsewhere, DANIEL B. KARRON, the defendant, being an agent of an organization, which organization received, in any one-year period, benefits in excess of $10,000 under a Federal program involving a grant, contract, subsidy, loan, guarantee, insurance, and other form of Federal assistance, unlawfully, willfully and knowingly, did embezzle, steal, obtain by fraud, and otherwise without authority knowingly convert to the use of persons other than the rightful owner, and intentionally misapply, property valued at $5,000 and more that was owned by, and was under the care, custody, and control of such organization, to wit, KARRON, who was the President and Chief Technical Officer of Computer Aided Surgery, Inc. ("CASI"), knowingly misapplied more than $5,000 in Federal funds from an Advanced Technology Program grant awarded to CASI by the National

Institute of Standards and Technology toward the payment of unauthorized expenses.

(Title 18, United States Code, Section 666.)

FORFEITURE ALLEGATION

2. As the result of committing the offense alleged in Count One of this Indictment, the defendant shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461, all property, real and personal, that constitutes or is derived from proceeds traceable to the commission of the offense, including, but not limited to, the following:

a. At least $390,000 in United States currency, in that such sum in aggregate represents the amount of proceeds obtained as a result of the offense alleged in Count One of this Indictment.

b. All right, title, and interest of the defendant in all that lot or parcel of land, together with its buildings, appurtenances, improvements, fixtures, attachments and easements, located at 300 East 33rd Street, Suite 4N, New York, NY 10016.

Substitute Asset Provision

c. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

(1) cannot be located upon the exercise of due diligence;

(2) has been transferred or sold to, or deposited with,

a third person;

(3) has been placed beyond the jurisdiction of the Court;

(4) has been substantially diminished in value; or

(5) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p), to seek forfeiture of any other property of said defendant up to the value of the forfeitable property, including but not limited to, all that lot or parcel of land, together with its buildings, appurtenances, improvements, fixtures, attachments and easements, located at 300 East 33rd Street, Suite 4N, New York, NY 10016.

(Title 18, United States Code, Section 981(a)(1)(C); Title 28, United States Code, Section 2461; Title 21, United States Code, Section 853(p).)

FOREPERSON

MICHAEL J. GARCIA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v -

DANIEL B. KARRON,

Defendant.

INDICTMENT

S1 07 Cr. 541

(18 U.S.C. §§ 666, 981(a)(1)(C); 28 U.S.C. § 2461; 21 U.S.C. § 853(p).)

MICHAEL J. GARCIA
United States Attorney.

A TRUE BILL

Foreperson.

June 25, 2007 (JS)
Filed Superseded Indictment in S1 07 CR 541.

Freeman, USMJ

4250 (rev. 9-98) U.S. DEPARTMENT OF COMMERCE	GRANT X COOPERATIVE AGREEMENT
FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Req. No. 1/472-2136
RECIPIENT NAME Computer Aided Surgery, Inc.	AWARD NUMBER 70NANB1H3050
STREET ADDRESS 300 East 33rd Street, Suite 4N	FEDERAL SHARE OF COST $800,000.00
CITY, STATE, ZIP CODE New York, NY 10016	RECIPIENT SHARE OF COST $ 36,500.00
AWARD PERIOD October 1, 2001 through September 30, 2004 (project period)*	TOTAL ESTIMATED COST $843,000.00 *

AUTHORITY
P.L. 100-418, Section 5131 (codified at 15 USC 278n) as modified by P.L. 102-245

CFDA NO. AND PROJECT TITLE 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

This Award approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, two signed Award documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Award.

X Department of Commerce Financial Assistance Standard Terms and Conditions

Special Award Conditions

X Line Item Budget

X 15 CFR Part 14, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations

☐ 15 CFR Part 24, Uniform Administrative Requirements for Grants and Agreements to State and Local Governments

☐ OMB Circular A-21, Cost Principles for Educational Institutions

☐ OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments

☐ OMB Circular A-122, Cost Principles for Nonprofit Organizations

X 48 CFR Part 31, Contract Cost Principles and Procedures

☐ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

X Other(s) General Terms and Conditions, Advanced Technology Program (ATP)(8/01); Program Specific Audit Guidelines for ATP Cooperative Agreements with Single Companies (9/99)

*** Multi-year Project. See Special Award Condition # 06.**

B-AE93-N-C-F-N-A-36-51000 EIN: 13-388-9180 472/B.J.Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	TITLE GRANTS OFFICER	DATE 9-29-01
TYPED NAME AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL D Bynon	TITLE President	DATE 5 OCT 01

ORIGINAL

6 1/5

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

. RECIPIENT ADMINISTRATOR CONTACT

he Recipient Administrator Contact's name, title, address, and elephone number are:

Technical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

Administrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

. GRANTS OFFICER

ne Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

GRANTS SPECIALIST

ne Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

PROGRAM OFFICERS

The Technical Manager's name, address, and telephone mber are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3176

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01, 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from October 1, 2001 through September 30, 2002 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

rojected budget amounts and periods:

2: $600,000.00 (From 10/01/02 to 09/30/03)
3: $600,000.00 (From 10/01/03 to 09/30/04)

. COST SHARE

or the first year period, the cost sharing ratio (direct costs nly) applicable to this award is the Recipient's contribution of .61% ($30,000.00) and NIST's contribution of 96.39% $800,000.00).

. PERSONNEL AND CONSULTANT REQUIREMENT

he Recipient must provide to the ATP Project Manager in writing ithin 60 days of project start date, identification of the ersonnel on the project and the percentage of time including onsultants.

. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

he Recipient, whether receiving Federal Funds or only providing atching funds, must have a functioning financial management ystem that meets the provisions of 15 CFR 14.21 to ensure oper accountability of funds. Therefore, Computer Aided urgery, Inc., must submit an **accounting system certification** sued by an Independent Certified Public Accountant (CPA) to e NIST Grants Officer within 90 days from the date of this ward.

DEFERRAL OF REVIEW OF USE OF HUMAN SUBJECTS

ased upon a review of the proposal dated July 6, 2001, ST has determined that the involvement of human subjects in search identified herein meets the criteria to qualify for a ferred review. This award is made in accordance with 15 R 27.118, which permits research that does not involve man subjects to proceed even though human subjects may involved at a later stage during the project period. In cordance with the 8/01 ATP General Terms and Conditions 9, the Recipient must submit the following documentation or to Year 3 of the project and prior to any research that ay involve human subjects, to the ATP Project Manager for iew and approval by appropriate NIST officials:

a) Documentation establishing approval of the project by an Institutional Review Board qualified under 15 CFR 27.103, OR

b) Documentation to support an exemption for the project pursuant to 15 CFR 27.101(b).

e documentation requirements are available on the ATP bsite at http://www.atp.nist.gov, outlined in the ATP oklet titled "Guidelines and Documentation Requirements for search Involving Human and Animal Subjects." No olvement of human subjects in research may be undertaken conducted, or costs involving human subjects research urred or charged to the project, until the NIST Grants er's approval of the above documentation is obtained in ing.

9607 # 7 NANB/H3050 Rev Budget dated 9/20/01

EST ED MULTI-YEAR BUDGET - SINGLE COMP.

	YEAR ONE	YEAR TWO	YEAR THREE	
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,5
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F. Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$843,000	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C. PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 419,000			$ 419,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
10: Install click stream technology on clients			$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

2,110,500

#7 cost shi

30000/500

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

OCT 0

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

Reference: Advanced Technology Program Award Number 70NANB1H3050

Dear Dr. Karron:

I am pleased to transmit three (3) copies of the referenced award. Please review the award documents thoroughly and if you agree with the provisions, sign the three (3) copies of the Financial Assistance Award (CD-450) and return two (2) originally signed copies, including the Special Award Conditions and budget, to:

National Institute of Standards and Technology
Grants and Agreements Management Division
100 Bureau Drive, Building 411, Room A143, Stop 3580
Gaithersburg, MD 20899-3580

You are to retain the third copy of the award document and provisions for your records. This award becomes void if not signed and returned within thirty (30) days of receipt. If you have any questions concerning this award, please contact the NIST Grants Specialist identified in the cooperative agreement special award conditions.

We congratulate you on receiving this award and wish you success in the development and broad dissemination of challenging high-risk technologies that could offer the potential for significant, broad-based economic benefits for the nation.

Sincerely,

Marc Stanley

Marc G. Stanley
Acting Director, Advanced Technology Program

Enclosures

NIST

4607 IA

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

Budget Data
Proposal Number _00-00-4607_
Name of Company _Computer Aided Surgery, Inc. _____ Year _2001_____

A. **Personnel** – List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D. Karron, P.I.	$175,000	100%	$525,000
Mr. E. Gurfein, Project Manager	100,000	75%	300,000
Math and Graphics Programmer (TBD)	100,000	100%	300,000
Systems Administrator Network Programmer (TBD)	75,000	100%	205,000[1]
		TOTAL	**$1,330,000**

[1] Systems Administrator Network Programmer will work 100% of time year 1 at $75,000 annually and thereafter 85% of time a $65,000 annually in years 2 and 3.

B. Fringe Benefits – Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 26.87 % check here if included in indirect: _____

If percentage rate exceeds 35%, provide breakdown:

TOTAL **$358, 200**

C. Travel – Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
Paper Presentation Medicine Meets	Newport Beach, CA	Air, hotel, per diem	1 person, 3trips	$6,000
Lecture: Society of Industrial and Applied Math Activity Group on Imaging Science: Imaging Science 2001 Meeting	Boson MA		1 person 1 trip	$1,000
Lecture: American Association of Physicists in Medicine 2001 Annual Meeting	Salt Lake City, UT	Air, Per Diem, Hotel, Conf Fees	2 persons x 3 trips	$10,000
Association for Computing Machinery (ACM) Special Interest Group on Graphics (SIGGRAPH)	Orlando FL	Air, Per Diem, Hotel Conf Fees	1 person x 3 trips	$6,000
American College of Radiation Oncology			2 persons x 3 trips	$12,000

Travel justification for foreign travel and conferences:

TOTAL	$33,000

D. Equipment – Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
SGI Workstation			$18,000
SGI Server			45,000
Linux Server			15,000
Linux Workstation			3,000
Disk RAID			12,000
Gigabit Switch			2,000
Misc			5,500

Justification for any item over $100,000, or construction costs:

TOTAL $100, 500

E. Materials/Supplies – Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Internet Service	500$/month		$14,000

Part of cost absorbed by SBIR project

TOTAL $14,000

F. Subcontractors – For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
NYU Medical Center	**Clinical Consultant**		**$50,000**

Subtotal **$50,000**

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal **0**

TOTAL **$150, 000**

G. **Other** – Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audits	$10,000x2	$20,000

TOTAL **$20,000**

H. **Indirect Costs** –Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL _____

1 Severability Statement

1.1 Year 1

At the close of the first year, a server will have been installed with a mock up facility to do DMT decomposition of 2D images supplied by users over the Internet. DMT map segmentation will be applied to 2D objects that will enable evaluation of precision and accuracy.

1.2 Year 2

At the end of Year 2, DMT will have been applied to stacks of images, supplied via the Internet user interface, enabling 3D model segmentation and evaluation of precision and accuracy.

1.3 Year 3

At the end of the third year, the implementation of the DMT algorithm will be up and running on the server. This is for the use and testing by our collaborators and alpha customers. Weak borders between objects will be segmented using carving segmentation, and clinical usefulness will be assessed in terms of precision and accuracy of characterization of segmented tumors.

Computer Aided Surgery, Inc.
ATP Project Budget

			Rate/Year	Year 1	Year 2	Year 3	3 Year Totals
1	OBJECT CLASS CATEGORY						
A	Personnel Salaries						
	1 PI		$ 175,000.00	$ 175,000.00	$ 175,000.00	$ 175,000.00	$ 525,000.00
		PI Fringe	$ 59,500.00	$ 59,500.00	$ 59,500.00	$ 59,500.00	$ 178,500.00
	2 Business Manager		$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 300,000.00
		BM Fringe	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 60,000.00
	3 Math and Graphics Programmer		$ 100,000.00	$ 100,000.00	$ 100,000.00		$ 200,000.00
		Programmer Fringe	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	$ 40,000.00
	4 Systems Administrator Network Programmer		$ 75,000.00	$ 75,000.00	$ 65,000.00	$ 65,000.00	$ 205,000.00
		Programmer Fringe	$ 25,500.00	$ 25,500.00	$ 22,100.00	$ 22,100.00	$ 69,700.00
		Total Salaries		*$ 450,000.00*	*$ 440,000.00*	*$ 440,000.00*	$ 1,330,000.00
B	Fringes	(Rate)	34.0%				
		Total Fringes		*$ 165,500.00*	*$ 162,100.00*	*$ 142,100.00*	$ 469,700.00
		Grand Totals Fringe and Salary		$ 615,500.00	$ 602,100.00	$ 582,100.00	$ 1,799,700.00
C	Travel						
		Total Travel		$ 18,000.00	$ 5,000.00	$ 10,000.00	$ 33,000.00
D	Equipment						
	SGI Workstation			$ 18,000.00			
	SGI Server			$ 45,000.00			
	Linux Server			$ 15,000.00			
	Linux Workstations			$ 3,000.00			
	Raid Disk System			$ 12,000.00			
	Gigibit Switch			$ 2,000.00			
	Misc, to be determined			$ 5,500.00	$ -	$ -	
		Total Equipment		$ 100,500.00	$ -	$ -	$ 100,500.00
E	Material						
	Internet Service			$ 6,000.00	$ 4,000.00	$ 4,000.00	$ 14,000.00
		Total Material		$ 6,000.00	$ 4,000.00	$ 4,000.00	$ 14,000.00
F	Subcontractor						
	NYU Medical Center			$ 50,000.00		$ -	$ 50,000.00
	Consultants, Various			$ -	$ -	$ -	$ -
		Total Subcontractor		$ 50,000.00	$ -	$ -	$ 50,000.00
G	Oth Audit			$ 10,000.00		$ 10,000.00	$ 10,000.00
		Total Other		$ 10,000.00	$ -	$ 10,000.00	$ 20,000.00
	Project Totals			**$ 800,000.00**	**$ 611,100.00**	**$ 606,100.00**	$ 2,017,200.00
H	Total Direct Costs from ATP			$ 800,000.00	$ 600,000.00	$ 600,000.00	$ 2,000,000.00
I	Total Direct Costs requested from ATP			$ 800,000.00	$ 600,000.00	$ 600,000.00	$ 2,000,000.00
J	Total Direct Costs shared by Proposer			$ -	$ 11,100.00	$ 6,100.00	$ 17,200.00
K	Total Indirect Costs Absorbed by Proposer			$ 30,000.00	$ 30,000.00	$ 40,000.00	$ 100,000.00
L	Total Costs (H+K)			$ 830,000.00	$ 641,100.00	$ 646,100.00	$ 2,117,200.00
2	SOURC ATP (Same as line I)						
A	PI			$ 800,000.00	$ 600,000.00	$ 600,000.00	
B				$ 30,000.00	$ 41,100.00	$ 46,100.00	
C							
D	Total Sources of Funds						
E				$ 830,000.00	$ 641,100.00	$ 646,100.00	
3	TASKS Server hardware instal and config						
A	1 Public client design mock-up		$ 412,500.00				
B	2 Program SpiderWeb surface tile generator task		$ 111,000.00				
C	3 Recognize, sort Crits, connect; graph display code task		$ 111,000.00				
D	4 Write node figure of merit, sorting, matching code for Union and Intersection ope		$ 202,000.00	$ 836,500.00			
E	5 Write saddle Crit navigator and editor		$ 210,000.00				
F	6 Write DICOM, upload, download compression, encryption, radiological, referring		$ 210,000.00				
G	7 Node warping code		$ 210,500.00	$ 630,500.00			
H	8 Level of Detail Management		$ 211,000.00				
I	9 Install clicks stream technology on clients; collect data from alpha users		$ 211,000.00				
J	10		$ [illegible]00.00	$ 643,500.00			
K	Total Costs of All Tasks (Same as Line L)		$ [illegible]00.00	$ 2,110,500.00			

August 15, 2001

MEMORANDUM FOR Selection Evaluation Board
Advanced Technology Program

FROM: Marilyn Goldstein
NIST Grants Officer

SUBJECT: Semifinalist Proposal Number 00-00-4607

GRANTS OFFICE REVIEWER: Hope Snowden

The initial review of the referenced proposal has been completed. It was noted that certain information is missing or unclear. Please provide the following information.

1. Please provide a budget narrative, consistence with the example provided in the ATP Proposal Kit exhibit 14, explaining the expenses proposed on the NIST 1262

2. **Please provide a Severability Statement.**

Severability of Project Tasks: The applicant should provide a brief statement of projected overall accomplishments for each proposed year of ATP funding. Characterize what successes the company expects to achieve by the end of each year that would maintain a high level of commitment by the company in continuing with the project. The accomplishment may take the form of describing to what extent the state-of-the-art of a technology area will be extended by the end of the year, or characterize what level of performance needs to be achieved by the end of the year to keep the project on track toward the overall project goals by the end of the project. Please do not provide a list of project milestones. The accomplishments are for the purposes of determining severability and should be no more than 2 or 3 statement per year. Explain what the company expects to achieve each year, not the steps required to achieve it.

Computer Aided						
4607	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**TOTAL**
Salaries	$ 375,000.00	$ 375,000.00	$ 375,000.00			$ 1,125,000.00
Fringe - T	$ 127,500.00	$ 127,500.00	$ 127,500.00			$ 382,500.00
Salaries - Admin						$ -
Fringe - Admin						$ -
Travel	$ 4,000.00	$ 9,000.00	$ 12,000.00			$ 25,000.00
Equipment	$ 120,000.00	$ 9,000.00	$ 9,000.00			$ 138,000.00
Materials						$ -
Subk	$ 200,000.00	$ 110,000.00	$ 110,000.00			$ 420,000.00
Other	$ 10,000.00		$ 10,000.00			$ 20,000.00
Subtotal	$ 836,500.00	$ 630,500.00	$ 643,500.00	$ -	$ -	$ 2,110,500.00
Indirects						$ -
Total	$ 836,500.00	$ 630,500.00	$ 643,500.00	$ -	$ -	$ 2,110,500.00
ATP	$ 800,000.00	$ 600,000.00	$ 600,000.00			$ 2,000,000.00
COST SHARE	95.64%	95.43%	94.76%	94.76%	94.76%	94.76%
RECIPIENT	$ 36,500.00	$ 30,500.00	$ 43,500.00	$ -	$ -	$ 110,500.00
COST SHARE	4.36%	4.57%	5.24%	5.24%	5.24%	5.24%

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2003

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF C... INSTITUTE OF STANDARDS AND TE...

(FOR ATP USE ONLY)
00-00-4607+21
GATE 2

SINGLE COMP/ PRO(
(A
(CAT

2001-3I

Public reporting burden for th ... hours per response, including the time for reviewing instructio ns, searching existing data sources, gatheri... wing the collection of information. Send comments regarding this bur den estimate or any other aspect of this collection of information, ... ucing this burden, to Director, Advanced Technology Program, Nati onal Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administrat ion Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
Competition 00-01	B0600 / I0400	3 (Three) YEARS 36 MONTHS

4.A. OTHER ATP SUBMISSIONS
LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED

NONE

4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)

NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

http://www.casi.net

6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [X] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY

7. EMPLOYER IDENTIFICATION NUMBER (EIN)

E.I.N. #13-388-9180

8. DUN AND BRADSTREET NUMBER

D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr.D. B. Karron (Ph.D.)
Chief Technical Officer
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr. D. B. Karron
President
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PROPOSER	$ 30,000	$ 30,000	$ 40,000	$ 100,000
C. TOTAL (A + B)	$ 830,000	$ 630,000	$ 640,000	$ 2,100,000

12. PROPOSAL TITLE

Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

Computer Aided Surgery, Inc. will develop a new computer application server that will take calibrated, encrypted raw images from a clients' medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet.
Our system will rapidly generate encrypted, precise, accurate, and variable resolution three dimensional tiled models applicable for diverse applications as radiation therapy, surgical planning, intraoperative guidance, rapid manufacturing of prosthesis, verification of surgical results, robotic surgery trajectory planning, patient communication, education and other customer specific applications
The novel idea, that enables the technological leap forward is Digital Morse Theory.
The essential insight of Digital Morse Theory is that it describes the behaviour of three dimensional SpiderWeb surfaces surfaces in terms of Morse Critical features.
These surfaces are the computational building tiles of the biologically and medically important objects we wish to parse from an opaque brick of bytes that compromise a volume data set.
We can build an index of all of the objects in a volume to utilize these elements in terms of their generator critical points. Our novel geometric construction algorithms will be embodied in a network based application service provider model. The server will upload from the radiological diagnostic image producer, and download to the therapeutic consumer model. We will function as a unique, super specialty medical imaging Internet Service Provider.

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

		YES	NO
i.	IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
ii.	WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
iii.	DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☒
iv.	IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
v.	IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
vi.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☒
vii.	DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☒

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

CASI's reputation as a basic research company has made our efforts to raise private capital for this high risk project difficult Traditional paths to commercalization financing would require many years of academic research, which private equity will not fund.

Our goal is to use ATP funding to go directly from preliminary results with a novel proven theory to market dominance intellectual property available to all medical and scientific customers over the internet.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
D. B. Karron, PhD President and CTO, Computer Aided Surgery, Inc.	+1 (212) 686 8748
19. SIGNATURE D. B. Karron PhD D. B. Karron, Ph.D. President and C.T.O.	**20. DATE** August 6, 2001

3 The National Opportunity

Computer Aided Surgery, Inc. (CASI) will build a new Application Service Provider (ASP) on the Internet for uploading stacks of pixel images from varied medical imaging producers and downloading to client PC's dimensionally accurate and precise 3D models. These models are for treatment planning, simulation, rehearsal, patient, and medical education. The key feature of the CASI service is that it produces a novel 'graph' or index into all of the volume objects and a 3D model, not just an image. The user manipulates the model on the client computer equipped with a 3D interactive graphics accelerator board, commonly used for computer games, via web browser plug-in software. The model is used for making critical treatment decisions, such as planning radiation beam trajectories. This is a surgical anatomic "blueprint" for treatment planning and evaluation, intended to model and demonstrate properties of patient data. Digital Morse Theory (DMT) permits rapid segmentation and converts pixels into contours enabling rapid interaction by users via the Internet.

CASI offers a unique opportunity for broad-based national benefits by improving the quality and standards of national medical care with reduced cost, patient mortality and morbidity with faster throughput in many application areas. In this proposal, CASI will target Radiation and Oncology with Radiation Treatment (RT) planning technology.

Current technology for anatomic modeling and treatment planning consumes time, labor, and is complicated to use. Currently, professional operators are producing varied results, even with the same data, reprocessed by the same operator. It is not suitably precise for critical radiation or surgical therapy. CASI's improvement will use its DMT 3D surface to rapidly obtain stable measurements delivered via web browser. CASI technology anticipates demands for trajectory planning in the emerging markets of surgical robotics, radiation treatment, and image-guided therapy. Support of these industries will reap broad societal benefits including better medical care, improved national worker productivity, and longer life.

3.1 Proposed Technological Solution

CASI will build a clinical geometry "foundry", casting clinical models in triangular tiles that define intricate, real surfaces in three dimensions. These models will be used for solving problems such as calculating trajectories for radiation beams to treat cancer. CASI's improvement will use 3D surface modeling to rapidly obtain stable measurements delivered via web browser. CASI will embody its novel geometric algorithm as a network ASP and will 'cast' anatomical structures for biological, surgical, and educational purposes. With novel mathematical theory, computer graphics programming experience, and clinical research experience, CASI will deliver in many high tech medical and non-medical modeling applications.

3.2 National Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. It will also simplify clinical care. CASI will create new markets for model-based information as the core competency is established that will go beyond the initial applications. There are many potential markets. CASI is not selling a software product. It is providing a network-based service for manipulating user pixels into useful geometric constructs. CASI's business model is of software as an Application Service Provider (Torode 2001).

The visualization and modeling industry and technology are not being effectively developed in the United States. Wide diffusion of insight from image-based information will require new thinking, not just more bandwidth. CASI will move from a 'pixel based low information representation' to a

'DMT based object geometry representation' with high pragmatic information content.

Industries benefiting from this technology include medical imaging, animation, as well as Hollywood animation, and weather prediction in meteorology. The ultimate benefit to the public is better diagnosis and treatment for various cancers, with increased quality of life.

ATP funding is required because of short ROI period demanded by private investors, the relatively long development time required for this research, and the many broad areas beyond the immediately targeted medical application. CASI opportunities are in many disparate markets. The national opportunity is in the broad diffusion into many needed applications, and the ATP program is the only funding agency that can take such a broad view of the long term and fund it significantly.

3.2.1 Pathway to Economic Benefits

The CASI Internet solution will grow explosively once released. Internet payment systems provide the infrastructure for direct revenue recovery and interaction with customers. Insurance carriers reimburse costs of 3D studies at the one to three hundred dollar levels. Compared to the established market for high-resolution graphical representations in the medical illustration and advertising industry, it is clear that there is a much larger market for inexpensive patient specific diagnostic 3D models. CASI's intends to become THE clinical modeling resource firm, going beyond medical illustration, and becoming a reference standard for dimensionally precise and accurate anatomic models. The CASI will reduce the cost of generating models from tens of thousands of dollars and hundreds of person-hours to pennies and seconds.

The PI has extensive 'intrapeneurial' experience, starting with early computer networking within medical school in the early 80's (the ability to promote and launch projects inside large organizations). The PI has managed to attract bellwether early adopters in various medical specialties for early stage research collaboration. The PI's extensive medical center experience and professional standing enables CASI to effectively collaborate with clinical departments. These skills insure the broad diffusion of national benefits from CASI research into commercial development for the long-term success of the company and the return on the government's investment.

The PI has also recruited the participation of Mr. E. Gurfein, MBA, as the CASI project manager. Mr. Gurfein has over twenty years of experience in the marketing and commercialization of R&D with companies such as Sperry Rand, Perkin-Elmer, and Engelhard.

4 Potential for Broad-Based Economic Benefits

As discussed above, the broad based economic benefit to the nation will be improved health care that will prolong and improve the quality of life, reduce employee sick leave, will decrease disability related payouts, and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs.

America is underutilizing the product of its diagnostic imaging capital base. The medical imaging industry is not making the best use of the mega pixels of patient data these systems generate. From an information theoretic perspective, CASI estimates that 99% of that information is not contributing to the making of therapeutic decisions. The diagnostic imaging industry is not disseminating this information to all concerned parties rapidly, effectively, and usefully. New picture archiving and network distribution systems are helping to manage the raw data, the Next Generation Internet can make more of the raw data move faster, but what our nation needs from this data is essential insight. CASI will increase the information content and the pragmatic value (Weinberger 2001) of medical pixels by winnowing them down to geometric models, trajectory vectors, and critical features/points. DMT solves significant practical problems in image understanding and 3D modeling, as well as information compression. This leads directly to improved diagnostic accuracy, and therapeutic precision. Analysis of medical images is expensive because of the extensive and expensive human photo interpretation, hand contouring, and guesswork that is the current practice.

Medicine needs a rapid 3D modeling capability for precision image guided therapies. This is a particular problem in medical image analysis. CASI addresses the hard problem of bringing advanced mathematical insight directly to various application markets, and improving the yield, efficiency, and cost effectiveness of image based diagnosis and therapies. For our primary example application, this is the critical measurement of accurate tumor border and surrounding anatomy geometry required for precise targeting for surgical and radiation therapy

4.1 Specific Broad Based Economic Benefit

Broad based economic benefits will result from the CASI development plan, which consists of the direct development of core technology into specialized application areas. CASI will accomplish further development by fostering a network of bellwether early adopters professionals in other areas, leading to indirect national economic benefits. CASI's leading application area is improved treatment of breast cancer, followed by the prostate.

The second greatest killer of Americans is cancer. Breast cancer continues to be the second leading cancer in women in the US, with more than 45K deaths this year (Greenlee *et al* 2001). Cancers of the prostate, colon, and rectum combined to contribute 45% of cancer deaths among men. As baby boomers mature and become more susceptible to cancers in the next 10 to 20 years, these rates are expect to increase at a rate much greater than the general population growth.

Improved treatment of breast cancer is CASI's primary application area, followed by prostate cancers

4.1.1 CASI application development areas

Radiation Treatment (RT) beam trajectory planning in collaboration with Sylvia Formenti MD, and Keith DeWyngaert PhD at New York University Medical Center will be CASI's first application area. RT is the preferred way to target many types of cancerous tumors; however, localization of therapeutic intensity without collateral damage to healthy tissue is a serious problem. Improved diagnosis and earlier treatment have produce significant reductions in mortality. CASI technology improves treatment and affects the reduction of the morbidity (symptoms) of the disease increasing the quality of life during and after treatment.

Early detection, improved surgical techniques, and aggressive systemic therapy have improved quality of life and survival for patients with less advanced breast cancer Tumor regression is the result of the targeted radiation.

The nature of prostate cancer, similar to the breast, is that more radiation produces a better cure. Better targeting technology will have a profound effect on morbidity and mortality.

However, the potential for RT of solid tumors has not been realized mainly due to the dose-limiting toxicity associated with systemic large levels of radioactivity. The technology to be developed will increase the radiation delivered precisely and accurately to the tumor site and decrease the dosage to the non-target regions, a significant improvement in the treatment outcome can be expected. Even greater improvement in treatment outcome is expected when targeting technology is coupled with a variety of methods under investigation at NYUMC to improve the tumor targeting of radioimmunoconjugates including the use of antibody fragments, recombinant single-chain antibodies, and drugs to modulate tumor vasculature. This technology will also be useful in other cancers including prostate, head and neck and colon.

Radiosurgery is the use of carefully targeted radiation instead of surgery to treat tumors, generally in the head and neck. This expensive high technology treatment can spare the patient from invasive dissection surgery, with low morbidity. Treatment planning is a vital and much larger part of these procedures, and CASI modeling technology is expected to play a significant part in reducing costs and increasing throughput (Karron 1992).

4.1.2 Specific National Economic Benefits Table

[1]Patient Population Class	New Cases in 2001	Cost Per Case in K$			Mortality, 000		Morbidity		National Cost B$ / Throughput		
		Hi	Low	Avg.	Cur.	Del	Pre	Post	Now	Save	Rate
Breast Cancers	**193,700**	25	50	35	45	-2	Fair	Good	6.8	-.29	+25%
Prostate Cancers	**198,100**	30	20	25	30	-1	Fair	Good	4.9	-.27	+25%
Radiosurgically treated cancer	**8,000**	40	30	30	10	-1	VG	Excl	.24	.016	+50%
Estimated Totals	**412,000**			**27.5**			Fair	Good	12.2	**-.59**	+20%

The principal tangible value of the CASI technology treatment improvement is in reduction patient morbidity and cost, with an increased productivity. The estimated cost savings of CASI technology in RT planning is a reduction from $1K per average with a savings of $500 in cost savings for the Medical Physics component, a reduction from $2Kper case with a savings of $1K for the Physician Oncologist Treatment Planning, and a reduction estimated of $2K for Radiosurgery. RT treatment typically bills separately for the Medical Physics and the Oncologist treatment plans, so the savings are additive. Taking these cost savings to the national caseload will result in an estimated **national total savings of approximately $.5B / year, if CASI were in production today[2]**. Judging from the response to CASI collaboration offers by various medical specialty groups, there will be strong demand for our technology. **Assuming an average study produces at a $100 charge on the server computer, a 20% capture of the 400K/year new cases for RT treatment planning market, @ 2 studies / case, CASI can reasonably expect a gross revenue of $16M per year from this application alone[3]**. Finally, as explained above above, the national cancer rate is expect to grow faster than the national population growth, given the ageing of the baby boom cohort into middle and old age, where cancer strikes the most. Because CASI will become a web 'monopoly', it will become part of the standard of care for many RT and surgical procedures, CASI can expect much greater market share, as this market opens up and matures.

There are compelling intangible reasons for CASI technology beyond national cost savings and projected CASI revenue. Improved targeting means less total radiation dosage is used. That which is used is more concentrated, thus more effective in tumor shrinkage with less systemic toxicity, and less treatment morbidity (e.g., radiation damage to the heart, and/or lungs in breast cancer treatment, or the rectum and / or bladder in prostate treatment). Benefits for the patient are due to faster treatment planning, better targeting, with less treatment morbidity, and faster recovery.

Benefits to Insurance Companies and HMO's are better quality control; better ROI for imaging studies, and cheaper, faster, and better treatment planning. Insurance pays for 3D reconstruction studies, and RT planning, but at a price that does not permit adequate recovery of capital intensive computers they run on, and expensive software licenses, much less the time and expense of a professional to draft the studies. Typically, the studies cost so much more than insurance pays for them that they are not ordered, and are considered of marginal diagnostic value.

CASI can afford to charge as little as $100 per study, and is shown above, make significant revenue at a price third party payers reimburse. Depending on the application market, CASI or its franchisors, can charge more or less and still make money by the economics of scale, and the low cost and demands on its computer clients. CASI captures benefits from broad diffusion by charging for ASP time and usage, and as such directly benefits from broad diffusion via its bellwether and franchisor commercialization plan.

Application Area	Barrier	Solution
Dental Implant Surgical Planning	Optimal anchorage in inhomogeneous bone, optimal osseointegration	Braided DMT for optimal positioning
Hip Replacement, Finger Joint Replacement, and Orthopedic applications		
Earth Resources Imaging Analysis	Pixel Intensity (too many pixels)	DMT based image understanding
Hyperspectral Satellite Imaging		

[1] Data is from Greenlee et al 2001 CA Cancer Statistics 2001.
[2] Data is from typical NYUMC clinical collaborator billing.
[3] Estimated revenue linearly extrapolated from NYUMC clinical billing estimates and Cancer Statistics 2001 figures.

Application Area	Barrier	Solution
Meteorological Prediction	Isosurface modeling	DMT/SpiderWeb modeling
Craniofacial Surgery	Optimizing complex shapes	Braided DMT
Spine Surgery		
Medical Computer Graphics for Advertising, Medical and Patient Education	Expensive slow hand segmentation, excessive surface tiling, slow rendering, lack of interactivity	DMT based segmentation and surface relaxation
Medical Computer Animation for Hollywood Entertainment Applications		
Functional MRI analysis	High and Low resolution Image Fusion	DMT image fusion
Visible Human Embryo Project	Pixel Intensity (too many data pixels), Rapid Segmentation	DMT based segmentation and surface relaxation
Visible Human(s) project		
Fluid and Thermal Dynamics	Data complexity	DMT Graphing

5 National Economic Benefits

Business opportunities addressed by this proposal are the technology gap in precise and accurate surface modeling for critical surgical and radiation treatment planning, as well as many scientific applications. By using DMT technology for image and model compression, we will develop the research as an Internet based ASP. CASI will develop its core technology for applications in Radiation Treatment of Breast and Prostate cancer, as well as in neurosurgical planning.

End users and customers include any radiology practice, imaging facility, medical center, and associated individual practitioners. Patients will benefit the most from the interpretative method of CT, MRI, PET, SPECT, *etc* that currently use hand processed stacks of images in designing a treatment. Similarly, anyone attempting to spot critical surgical targets, such as in steriotactic brain surgery, by sighting by the center of blobby objects in hundreds of slices will be a customer. RT practitioners are most eager to find better methods to eliminate this drudgery, to more precisely locate tumors borders, and are project collaborators.

Competitors are scattered across various application area, using mainly volume rendering technology instead of shell surface technology. Most imaging companies are focused on one technology. Typically, these firms arise from image consulting firms working with one large customer with a specific application in petrology, histology, computer graphics, and so on. There are general-purpose visualization systems sponsored by government research labs (NCAR), and commercialization of large university programs such as ANALYZE (Mayo Clinic), 3DVIEWNIX (U. Penn). Commercial packages include Voxel View, AVS (Advanced Visualization System), Resolution3D, Khoros, Data Explorer DX (IBM) Iris Explorer, VTK tool kit (Kitware) are but a few of the more popular general packages. Some have exceptional interactivity based on their optimization to special graphics accelerator hardware, now common with the explosion of the computer game industry). Many have intricate and comprehensive facilities for hand segmentation, contouring, snake segmentation, thresholding, flood filling, edge detection, marching cubes, etc. None have the power and insight that Digital Morse Theory based segmentation can do to simplify many segmentation tasks. CASI will never manage to penetrate such a broad spread of markets, but expects that it will license its technology and that will become an important source of revenue and diffusion of our technology and theory into various industry sectors and broader national economy in ways that can barely be foreseen.

Competing RT planning software generally runs on Unix super workstations, based on a slice-by-slice hand drawn or computer assisted contouring. These installations are a department fixed resource. Packages fielded by RT hardware makers are tied to the vendors hardware. Independent RT software houses include Prism Microsystems, and RAHD Oncology planning products. Some sport names like Prowess Systems, for prostate brachytherapy (selling supplies and training through their web site) and Nomos Corporation specializes in Intensity Modulated Radiation Treatment (IMRT) with CORVUS Inverse Treatment Planning. The Radiation Physics departments, at the University of Florida, use and promote the Pinnacle3 Treatment Planning from spun out companies. Oak Ridge National Labs distributes software for RT using Visible Human Data. Most use volume visualization as an aid to review slice-by-slice layout results. None make use of 3D surface

technology because of problems with the technology that CASI solves.

None of these companies is able to directly offer their services via the Internet because of image compression issues and interactivity latency issues. All of these systems were developed before the Internet boom. It will be extremely difficult for them to reinvent themselves as competing ASP's due to the image understanding, modeling, and compression barriers that DMT IP solves.

It is CASI's plan to license its technology to other industries that can apply its technology. Among there are industrial non-destructive testing (industrial CT), meteorology, metrology, histopathology imaging, entertainment industry animation, medical illustration, commercial computer graphics for advertising, virtual reality, air traffic control, multimedia, medical education and training, simulation, topography, mapping, surveying, (not topology) fluid mechanics and dynamics modeling and visualization, hyperspectral scanner imaging, and Earth Imaging Systems (for interpreting satellite imagery).

CASI leads with new ideas that will solve hard multiple industry wide problems. CASI is behind in implementation and building a customer base. CASI will catch up by a leapfrog strategy, taking the fruits of its research directly to the customer and end user.

The core technology intellectual property is protected by US patent #5,898,793 (Karron, Cox, and Mishra, 1999), and so advanced; that there is moderate risk of failing to achieve successful commercialization goals in time.

The benefits to the public are longer life, better quality of life, through improved medical care, at reduced cost through more effective delivery and utilization of medical imagery.

CASI's case for government use of taxpayer funds are based on the large benefits outlined previously. Benefits to the nation beyond those received by CASI are better citizen health and recovery from cancer; a major national health concern and cost. CASI's opportunities in the immediate future are the development of better cancer treatments within a price that third party payers reimburse.

Broader impacts in the more distant future are the scientific discoveries enabled by better and rapid segmentation of volumetric data, and better understanding of complex data relationships where computer graphics tends to obscure intricate objects. Applications include x-ray crystallography and proteomics, advanced computer graphics.

DMT research is pathbreaking because it enables a novel method of analysis for difficult problems in hyperspectral image understanding, x-ray crystallographic determination of molecular structure, and very large data set understanding. These applications are beyond the scope of CASI's immediate research plans, but CASI is anxious to support activities in these areas by business and scientific colleagues in these areas. CASI's development plans for DMT research permit any researchers to submit image stacks of any subject for online analysis. As the usefulness of the analysis becomes clear, the CASI ASP infrastructure can support multiple industries and technologies. For example, semiconductor epiaxial ultra lithography, or the deposition of nanoscale structures in semiconductor fabrication requires modeling of the crystal front growth. Isosurfaces and level set analysis is being used as an important modeling method for this industry. DMT analysis can be adapted for investigating and modeling seed crystal growth, and the role of perturbations and faults in the crystal lattice.

CASI's research opens many pathways to economic activity, many of which we can only dimly foresee at this point. DMT is a novel approach to computational geometry analysis from image data. DMT research is a career path for many young scientists in medical imaging and computational geometry; demonstration of the economic potential will attract entrepreneurial scientists to explore applications and launch new industries outside of academia.

CASI core technology will enable fast and cheap segmentation and registration of large datasets. CASI will exploit this technology for fast and low cost radiation treatment planning, over the Internet. The time required for billable studies will be reduced by hours for faster study throughput.

The main benefit is to patients, with less morbidity from cancer treatment, and better treatment throughput for treatment planners by physicians and medical physicists. Many hospitals and private practices will benefit, as they will not need to invest in expensive computers and software licenses to use CASI technology via its ASP web browser clients.

Isosurface modeling is an important method of data analysis in many physical science areas. Isosurfaces are of major benefit to meteorology, fluid and thermal dynamics, hydrodynamics, and solid-state physics. Isosurfaces are vital in x-ray diffraction studies to establish molecular structure for many biochemical applications, including proteomics. Traditionally, these are painstaking, long studies, where the two main bottlenecks are getting an unknown substance to crystallize, and the other is to fit a molecular backbone around the electron density isosurfaces. As CASI DMT provides an index of all of the objects in a density field, this will have important spillover benefits in the physical and basic medical sciences.

Synergy will be achieved with other computational geometry groups working in level set theory and advanced computational geometry research. CASI offers a cheap and accessible embodiment of Digital Morse Theory object mapping that will promote research in other groups that may not have the computing resources to model larger data sets, or money for expensive software packages. Surface modeling is complementary to volume imaging, which is the dominant visualization technology for computer graphics.

By developing DMT technology as an ASP, it will not require extensive technical abilities for others to run sample studies. Casual web surfers can also submit images or image stacks for sample analysis and modeling.

The PI and CASI have published its research findings in both the professional literature and via the CASI corporate web site at http://www.casi.net/. Publications range from Cox, Karron, and Mishra in 1993 to Karron and Cox, Karron, and Ferdous in 2001. Additional papers and presentations are underway for other national meetings such as Medicine Meets Virtual Reality 2002.

6 Need for ATP Funding

ATP Funding is needed because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business model to rapidly bring it to market. CASI needs the funding to focus on its core technology, and then the production of anatomic modeling for RT planning. Building on preliminary results with the NIH Visible Human Project (VHP), CASI will create new markets that will be profitable within five years.

Equity markets, in general, have a cloud of uncertainty over them at this time, which translates into investors staying on the sidelines. While we observe this somewhat in publicly traded equities, it is even truer of the illiquid private equity marketplace. Generally, the current requirements, among others, for private equity investors is that:

1. Profitability can be expected within two years.
2. The technology is reduced to practice.

CASI had made a significant effort to obtain private equity funding for this activity. A number of high net worth individual investors have been approached, as well as venture capital funds and corporations with bids to Toucan Capital Corp, Global Business Network, CMMC Ventures, Inc, Sumitomo Corporation of America, Madison Partners, Bristol Meyers Squibb, Paramount Capital and the Herrick Fund. CASI's proposal was uniformly rejected mainly for the reasons cited above.

Other potential sources of funding, which are not appropriate as follows:

1. NIH clinical funding is appropriate for funding specific disease applications, but not for funding the basic core modeling technology. NIH Funding will be pursued with our clinical collaborators in this project.
2. NSF funds universities. The pursuit of widespread academic acceptance is slow, and will not solve critical medical and industrial problems. NSF SBIR grants are inadequate and too short

term.

3. Medical and other imaging companies have stake in their own products and may fund research in their specific imaging technology. CASI's experience with imaging hardware companies is that they tend to restrict the research, with unacceptable intellectual property, publication, and marketing demands. Previous corporate sponsors of this research (SGI) pulled the plug with market downturns and when individual sponsors within the corporate structure leave, so does their support.
4. DoD SBIR Funding is too small and short term, with a heavy reporting burden. CASI has experience with staccato 6-month Phase 1; halt, 18-month Phase II efforts. This is a suitable mechanism for applied development efforts of more mature technology, but not for the sustained fundamental research proposed here.

6.1 The ATP difference

No one industry or medical superspeciality has the patience and broad view to fund this effort for the general utility. Segmentation and registration issues impede progress in many disparate medical and scientific fields.

ATP can support the technical innovation and business risk of developing DMT technology into an infrastructural network resource for everyone on the Internet. This has too long of a ROI, and is too broad in its ultimate utility for private investors. ATP sponsorship will enable CASI to implement DMT algorithms for everyone on the net instead of proving them on paper for other mathematicians. DMT grew to solve the PI's painful problems doing image analysis projects for anatomic modeling. Anyone doing these studies can appreciate the utility and need for this proposed resource. CASI could win many more contracts if the facilities proposed here, were already in production. Clients feel ignored because CASI is focusing on research instead of directly applying itself to the clients' immediate problems with conventional hand editing solutions. CASI prefers not to give up the intellectual property rights. This broad risk weighed aganst broad national benefit requires a funding agency with a broad view and willingness to take a patient return on investment.

People are dying from treatment failures. Better treatment planning and evaluation will avert these deaths. Academic, industrial then commercial diffusion is too slow and ponderous; CASI will bring the fruits of its research directly and immediately to its clinical collaborators; and then to the medical and scientific public at large via its rapid ASP development plan. Working in parallel with commercial franchise implementers will further speed up the diffusion of CASI technology from a Brownian motion to a directed explosion.

6.2 ATP acceleration of the technology development

ATP's sponsorship provides not only acceleration in the rate of DMT computational geometry research, but a qualitative difference in the way this academic research is perceived. Demonstrating the economic value of this deep mathematical insight will stimulate more research to be developed by mathematically oriented scientists into economically and nationally beneficial projects.

The European Union (EU) has traditionally respected advanced mathematical concepts, as evidenced by EU investments in computer vision and graphics research. American technology development has tended to focus more on expensive hardware, and possibly neglected the benefits that a deeper understanding can bring (cheaper hardware, less overbuilt systems, better precision and accuracy).

If ATP declines to fund this project, the DMT research will limp along as a sideline to CASI image contracting and the PI's student dissertations.

Without ATP funding CASI will become a contract programming shop, hindered by its unimplemented ideas. Meanwhile the EU will move first into advanced image understanding on a theoretical level. Buggy academic software packages will follow from graduate students. New

modeling technology will appear first in Siemens medical imaging equipment, and then GE will license it. Eventually the state of the art in computational geometry will catch up to DMT. Research implementations could start appearing in 6 years, and software-containing DMT inspired package features appearing in 8 to 10 years.

CASI's goal is to leapfrog this slow, wasteful, and ponderous mechanism of incremental and diffusive scientific advancement.

6.3 CASI angel and VC private funding efforts

Mr. E. Gurfein, an early technology participant, with long experience in early technology development, was attracted to CASI. .Mr. Gurfein cannot raise private equity funding at this stage, yet he is willing to invest significant personal effort managing this project with the intent of raising private capital as CASI risk decreases sufficiently for private investment.

This research is in danger of failure caused by under-funding. CASI cannot do production contract programming and push the state of the art without adequate funding for research as well as production coders, product support, and business/marketing people.

7 Pathway to Economic Benefits: CASI commercialization strategy

CASI prospective customers are in two broad classes: Primary customers deal directly with the CASI ASP in the RT markets, while secondary customers deal with franchisors, who resell and package the CASI ASP server under their own label.

Primary customers include radiological image producers, medical imaging practices, and image consumers. They will use the CASI web services for better communication and distribution of their product with their client physicians. The technology will enable RT collaborative planning (studies with multiple drafters) at academic medical physics departments, as well as at physicians' homes, on the road, and at primary care community hospitals (which generally don't have the most sophisticated resources).

Secondary customers are customers attracted by franchisors' and CASI marketing activities for secondary application area. Example include cosmetic plastic surgeons planning craniofacial cases, implant oral surgeons planning a full mouth implant procedure, as well as computer graphics firms. Patents will demand it of their surgeons, particularly if the patients currently of patients as informed consumers, shopping for doctors. Patents increasingly want to know precisely what their surgeon will do to and for them. An emerging class of medical imaging applications is vanity radiology and imaging, particularly if the images are animated, colorful, engaging, and fun and easy to explore. Patients are doing full body scans at their own expense without any motivating clinical reason, looking for pre-clinical or subclinical problems, as part of the trend to comprehensive and expensive wellness medicine (Tuller 2001).

7.1 CASI technology development through bellwether early adopters and implementer-franchisers

Bellwether early adopters are a special class of clinical and scientific professionals who are the first to recognize and try to use early stage technology. These are technically sophisticated users willing to pay a high price for new technology and can manage to use it despite the bugs and problems. Their motivation is not profit. They are generally employed at academic medical centers and are highly respected by their peers and colleagues. Their recommendation for a new technology can catapult it into the broader market of less sophisticated users. The PI knows a number of these professionals in dentistry, endoscopic surgery, ENT, plastic surgery, craniofacial surgery, oral surgery, neurosurgery, ophthalmic, retinal, histopathology, obstetric surgery, orthopedic surgery, among others. CASI will collaborate by assisting these users in the development of CASI core technology in their specialty.

CASI will foster the business development of its technology in other application areas by working with franchisors. These are profit oriented software developers who see the utility of CASI technology in a problem area they have expertise in, and have the sophistication to write front-end browsers that address specific problems of the application area. They can be affiliated with bellwether early adopters. CASI will host private label web sites that have a special look and field given to it by its implementation franchiser. CASI will support potential implementer-franchisors by the development sample applications to stoke and demonstrate demand. Franchise fees will help fund for implementation costs. Each use of the CASI modeling technology will result in a charge to the account holder, and a credit to the franchiser. CASI technology is not specifically licensed, but leased to a franchise holder. CASI manages the back end image decomposition and segmentation, as well as billing and royalty collection. An example potential franchisor and end user is the Anatomic Travelogue (http://www.anatomicaltravel.com/), a neighboring NYC medical computer animation house.

CASI will take the major role in introducing the technology to marketplace through the CASI web site, professional marketing, communications, and commercialization activities. These consist of publication of papers in archival journals, conference presentations, and software demonstration at booths rented at major meetings. The CASI web site will provide free samples of the technology as the research emerges and becomes a working application. See the table below for representative professional outlets that the PI has presented at, is invited to present at, is publishing at, and will publish in. CASI understands the market from many perspectives, from surgical virtual reality, surgical simulation to functional neuromagnetic modeling and medical illustration/animation. The PI has observed the nature of the medical image market as a fragmented industry, with many independent minded clinical academic researchers with little cross specialty communication.

7.2 Professional Marketing Venues and Outlets

Archival Journals	Date	Action
Journal Of Mathematical Imaging and Vision	Fall 2001	Paper submitted and accepted
Graphical Models and Image Processing	Fall 2001	Paper submitted and provisionally accepted
Professional Society Meetings		
Society of Industrial and Applied Math Activity Group on Imaging Science: Imaging Science 2001 meeting	Oct 2001	Member. Invited Presentation
American Association of Physicists in Medicine 2001 Annual Meeting	July 2002,3,4	Member Presentation planned
Association for Computing Machinery (ACM) Special Interest Group on Graphics (SIGGRAPH)	Aug 2002,3,4	Member Submission, booth Planned
American College of Radiation Oncology	July 2002	Targeted society, submission planned
American Brachytherapy Society	June 2001	Targeted society, submission planned
Medical Conferences		
Medicine Meets Virtual Reality 2002	Jan 2002,3,4	Abstract submitted for presentation Booth for demos
IEEE Workshop on Scale-Space and Morphology in Computer Vision Scale-Space'02	July 2002	Senior Member Submission planned
IEEE Workshop Variational and Level Set Methods in Computer Vision	July 2002	

CASI submitted abstracts and made provisional reservations for a booth at Medicine Meets Virtual Reality 2002. CASI has standing invitations to publish in major mathematical computational geometry journals, and invitations for various specialty meetings. CASI will also publish and sponsor publication in the clinical literature, specifically in the Radiation and Oncology literature, the Neurosurgical literature, and present at various national meetings with its clinical collaborators. Bellwether academic collaborators are particularly eager for the publication opportunities CASI

presents. CASI expects to present at 12 major meetings a year by the third year of the project as PI and as collaborator.

7.3 Strength, Weaknesses, Opportunities, Competitiveness

CASI strength is its strong theoretical rubric (a broad setting bigger than just the algorithm being commercialized here) that can tie together many disparate schools of imaging science. DMT is becoming a popular idea, and students are seeking the PI as a dissertation research advisor.

CASI's weakness is the lack of widely available computer demonstrations. Currently, CASI software runs only on high-end SGI graphics workstations. This will be changed with ATP support, so that DMT analysis can be obtained from any web browser client, with the hard pixel crunching occurring on a much larger and capable server host.

CASI opportunities from a competitive standpoint are strong; there are no web based medical image to 3D modeling services in operating, or under development in the near term

CASI has no direct competition to its core technology of the indexing and segmentation of large image datasets via thin web clients in an ASP environment as of now.

The international markets on the Internet do not respect national boundaries, only cultural, intellectual, and language barriers. There is better acceptance and understanding for computational mathematics in the EU, as The PI's first isosurface papers were published in France. International diffusion will be faster in the EU as the main locations for basic R & D in medical imaging are European. This is evidenced by the sponsorship by the French Government Research Consortia INRIA and the Siemens Corporate Research and Development organization of two important research conferences in the closest related areas. These are the IEEE Workshop Variational and Level Set Methods in Computer Vision at the University of British Columbia, and Scale-Space'01: IEEE Workshop on Scale-Space and Morphology in Computer Vision in 2001, and the annual Eurographics conference

7.4 CASI plan for bringing initial application to market

CASI technology's primary application is RT planning. CASI will develop an ASP for its DMT modeling technology, and develop specialized web based front ends for RT with its clinical collaborators at NYUMC Radiation Physics. As the technology matures, users (or their patients) will begin to pay for connect hours and pixels/vertices processed, with the average case billing from $100 to $500; taking approximately 10 to 90 minutes. Physician users will keep saved cases on the server, and be able to allow patients to log in and see exactly what the clinician is proposing for the patient. This will help sell the case to the patient, and to third party payers. Additionally, records of the patient (patient electronic camera images, intraoperative photographs, patient video and audio) can be stored and fused with the radiological information to provide a comprehensive electronic patient multimedia record.

CASI's direct customers are breast cancer and prostate cancer patients, and their insurers. End users are the patients physicians, medical physicists and oncologists doing patients cancer cases. Patients, insurance companies, and other third party payers will be directly charged for CASI and / or study fees directly over the Internet B2B technology with on-line credit card charges or deposit accounts.

There are other competing image processing, virtual reality, and RT packages, as discussed above. These packages have a high capital cost, and require significant computers. None are available as ASP services due to current technology limitations in image compression and network bandwidth and latency. Established users of these packages will be attracted by CASI technology by free sample studies with their data. CASI will package its technology using emulation "skins", even emulating the features that CASI obsoletes so that users of competing packages get what they want, expect, and think they need.

CASI has an ambitious, but robust research plan. The most significant research risk is the failure to achieve acceptable interactivity for image segmentation and model manipulation over slower Internet connections of the expected of many small physician users. CASI expects that faster and cheaper Internet bandwidth will become ubiquitous, and reduce the project dependence on extreme data compression that is characteristic of most web based multimedia software. Should it become necessary, CASI will market a version of its software to run on Linux workstations with graphics accelerator cards, with traditional software licensing. Some customers may insist of this model of software as product, not service.

The next level of research risk is computational loading of the CASI server with image indexing and modeling code that bogs down the system and creates unacceptable user performance. Users who submit very large image stacks may cause problems for all users on a shared server. Significant work will be invested in optimizing the code to run in a high-level server computer environment with maximal efficiency. By the third year of this project CASI will have experience with issues of alpha tester computational loading to be able to estimate the costs of scaling the server to meet user demand growth projections. The worst case is that CASI will have to utilize supercomputers instead of server computers

Many commercially successful medical, animation, and image processing software packages do not push the state-of-the-art. Successful software packages are mainly customer driven, not research / technology driven. Software is a service industry. As long as CASI customers obtain a superior service, even before the core technology development is completed, the company can produce a useful and profitable product. CASI will have responsive and productive programmers building software for our alpha customers. CASI will build demonstrations that convince prospective clients that DMT is the way to solve their problem. It will take three years to do this. ATP funding is required to build the software services that will solve customer problems before they realize that they need it, and convince them that they cannot live without it. However, should there be problems with the PI's technology development, CASI programmers can fall back to what more conventional technology customers expect, and in the absolute worst case, produce a useful and profitable program without full utilization of DMT based modeling or ASP functionality.

CASI intellectual property protection is by PI's key US Patent #5,898,793, issued in 1999 under the old patent rules, so that the term of the patent is valid for the next 15 years. CASI technology is an ASP, and since the algorithms run on a CASI server, the algorithm is protected because it never leaves the company premises.

8 People and Organizations: Experience, Qualifications and CASI Commitment

CASI facilities and equipment consist of fully networked office space for three full time programmers, three SGI indigo2 extreme graphics super-workstations, three client PCs, a NT4 fileserver, and a Power PC PowerMac. The CASI computing and network environment is superior to many academic and medical departments, due to the PI's experience as system administrator for computer operations in various medical departments. The PI has been running the www.casi.net website for five years and it is a well-known and indexed Internet resource. The website attracts consulting clients, contract work, as well as medical and doctoral students. The site hosts the PI's academic BioInformatics graduate class web site. CASI administrative resources include online payroll processing, record keeping, accounting, and budget management and fiscal reporting. The PI has experience with the FAR and DFAR.

Subcontractors CISDD provide access to CUNY faculty, and collaborators at New York University Medical Center will provide clinical facilities, Medical Physics and clinical expertise, and medical imaging data and equipment.

The PI has entrepreneurial experience ranging from building a trucking company to East

Village NYC real estate (RE) renovation and development, all while in college. The RE financed the PI's pre-medical academic bid for medical school; that led to a job in the plastic surgery department at NYUMC. The PI also has extensive 'intrapeneurial' experience, promoting early computer networking technology within medical school in the early 80's. This is the ability to promote and launch projects inside large organizations. After earning a PhD at NYU Applied Science in Biomedical Engineering in 1993 and serving as a medical school research professor, the PI won the first of three DARPA SBIR grants and launched CASI in 1995. The PI's father was an entrepreneur, with a family manufacturing business reaching back two generations.

Mr. E. Gurfein is President and Principal of Meridian Resources and Development, Ltd in Englewood, NJ, which provides consulting and equity financing for companies and projects. He was previously with Philipp Brothers, Inc., (now Salomon Brothers), New York as Vice President for projects, performing analysis, negotiations, and financing of major international and domestic infrastructure projects involving mines, petrochemicals, metal processing, oil and gas pipelines, and power generation. He has served as Project Finance Manager for pipeline construction projects in Bolivia and Argentina from 1969 to 1972. He was a member of the Board of Directors of The Mates Fund, a mutual fund in New York from 1969 to 1974. He served as Programs Manager-Defense Department and NASA projects for Perkin-Elmer Corporation. His principal marketing responsibility was for the Hubble Telescope, among other space projects. Mr. Gurfein earned a BS at The City College of New York, a Diploma at the Industrial College of the Armed Forces, and an MBA at The University of Connecticut. Mr. Gurfein was a Captain in the US Army Ordnance Corps, serving as a ballistic missile R&D officer. Publications include "Infrastructure Project Finance" (1997) by the United Nations Department of Economic and Social Affairs, Interregional Workshop on Developing Project Financing, Bangkok.

Dr. G. Wolberg earned a BE and ME (EE) at the Cooper Union in 1985 and a PhD in Computer Science at Columbia University in 1990. He wrote "Digital Image Warping" in 1990 and the following year he was awarded a NSF Presidential Young Investigator Award.

Name	Affiliation	Effort	Project Responsibility	Relevant Experience and Expertise
Core Members	CASI PI, CCNY	100%	Will write DMT core code on server, market technology	PI, DMT inventor, C++, computational geometry, computer graphics, algorithm development,
D B Karron, PhD				
G Wolberg, PhD	CUNY, CASI	75%	Server DMT Image matching code	Programmer. C++ programmer, algorithm development, digital image warping expert
Prof J L. Cox, PhD	CCNY	10%	Algorithm Development	DMT co-inventor, analysis of algorithms.
Mr. E Gurfein, MBA	Meridian Resource and Development, Ltd.	75 %	Project Management and fundraising.	VC fundraising for biotech, medical device, and chemistry startups; engineering venture capital
Consulting Members	CCNY	10%	Algorithm Development Braided DMT for Trajectory Planning	Encryption, Braid Theory, Computational Geometry
Prof M Anshel, PhD				
Prof G Herman, PhD	CCNY	10%	Algorithm Development	Theory of surfaces, image segmentation, digital topology
Prof F Bookstein, PhD	University of Michigan	10%	Algorithm Validation	Morphometrics, medical imaging and applied math
Clinical Participants	NYUMC Radiation Oncology	5%	Clinical Evaluation and Alpha testing	Breast cancer warrior using radiation therapy beams.
Chair S. Formenti, MD PhD				
Prof J K Dewyngaert, PhD	NYUMC Radiation Oncology	10%	Clinical application development	Radiation physicist; Specialist in prostate cancer research using radiation and brachytherapy
Prof Col (Ret) R A Satava, MD	Yale University Medical Center Dept. of Surgery	5%	Clinical application development	Endoscopic and Virtual Reality in Medicine pioneer
Professor L. Liebis, PhD	NYU MC	5%	Clinical evaluation	Instrumentation specialist. Statistical epidemiology,
Chair R. Bucholz MD,	St. Louis University Med Ctr, Dept of Neurosurgery	5%	Clinical Product Development	Neurosurgeon and medical technology entrepreneur Steriotactic neurosurgery system inventor
MD and or PhD graduate students	CUNY Graduate Center		Recruited as required	Java programmer. System administrator. Web site

Name	Affiliation	Effort	Project Responsibility	Relevant Experience and Expertise
To be named; three total	New England College of Medicine			designer and user interface tester, Medical Clinical Liaison

Notes on Above: Dr. Wolberg will devote part time effort to this project in the first year, increasing to full time in the second and third year, depending on the demands of the NAVY SBIR for which he is PI and will be an employee. Mr. Gurfein will devote more than half time professional effort to this project, increasing to full time in year three (not indicated in original budget). Drs. Herman, Cox, and Anshel will be funded through the CISDD subcontractor since they are full time CUNY tenured faculty working summer and part time during the academic year involvement is subject to release from teaching load by their respective departments. Non-tenured faculty are not subject to this requirement. Dr. Bookstein and Dr. Satava will be employed as a private consultant at the rate of 100$/hour for a maximum of $2000/Y, subject to change in project year maximum. Clinical Collaborators Drs. Formenti, Liebis, Dewyngaert, and Bucholz are not going to be compensated in the first year because CASI will be focusing on researching its core modeling technology, not clinical applications. CASI will be participating in obtaining NIH clinical funding that will pay for CASI clinical development and NYUMC research in alpha product development and professional commercialization. This is subject to change in the second and third project year depending on the availability of NIH funding.

9 Brief CASI history and performance

CASI incorporated in 1995, and is less than 10 years old. CASI formed while the PI was a research professor of surgery in cardiothorascic surgery at NYUMC. The PI won a DARPA Phase I SBIR (100K). The PI left NYUMC to devote full professional effort to the DARPA project. Subsequently, CASI won various small consulting subcontracts, a Phase II SBIR (650K$), Phase III (100K$), and a contract to explore Digital Morse Theory also at DARPA. The PI is President and CTO. CASI is a NY class C Corporation. The PI owns 100% of CASI, which is a small business.

Sponsored by Col (Ret) R. Satava, MD at DARPA, Tactical Audio Displays (TAD) helped launch CASI, which developed surgical navigation technology using computer music and 3D spatial sonification, enabling surgeons to navigate instruments inside the body without looking at or through a visual display. A US Patent was obtained (Wegner and Karron. 2000). The PI's effort to build or find a market for this technology has not yet achieved success. Adopters have been other university professors (E. Jovanov and M. Quinn). DNA and Protein sequence sonification was another effort to apply computer music and sonification technology.

Significant Federal R&D awards within the past five years in the same general technical area indicating feasibility of technical claims					
Agency	**Year**	**Description of the work**	**Accomplishments**	**PI**	**PM**
DARPA	1998 - 1999	Digital Morse Theory Exploratory Studies	Rapid 2D contouring, Critical Point identification, DMT Karron/Cox/Ferdous Dissertation and Paper	DBK	D. Healy, DARPA ACMP **dhealy@darpa.mil**
NIH VHP / U of Michigan	2000 - 2001	Segmentation for medical education content development	3D Color contouring, rapid segmentation; Karron 2001 presentation	DBK	D. Jenkins NIH **jenkins@nlm.nih.gov** T. Yoo, NIH, **yoo@nlm.nih.gov** B. Athey, U Mich **bleu@umich.edu**

CASI is submitting a NAVY Phase I SBIR for "Omnidirectional surveillance of carrier flight deck activity". The proposal eliminates camera operators and TV cameras that record aircraft takeoff and recovery operations with omnidirectional video systems. The geometric distortion is corrected using computer image warping and fused using DMT technology. The PI on this project is Dr. G. Wolberg

9.1 Financial and Employment Information

Income Statement	1998	1999	2000
Revenue	250,000	100,000	32,000

Cost of Sales			
R & D Expenditures	250,000	100,000	60,000
Net Income before Taxes	0	0	0
Net Income	0	0	0
Balance Sheet			
Total Assets	100,000	200,000	200,000
Total Liabilities	65,000	40,000	20,000
Net Worth (Owners Equity)	45,000	160,000	180,000
Employment Information			
Full Time Employees	2	1	1
Part time Employees/Contractors	3	1	2
Full time R & D Personnel	2	1	1
Part time R & D Personnel	1	0	0

Fiscal and Employment Table Notes: The CASI TAD project was funded for approximately $850K in DARPA SBIR Phase I, II and III from 1996 through 1999, the bulk of which was used in 1997 and not show on this table. The company entered the technology development 'valley of death', where basic R & D funding ends and commercial funding picks up the research. The PI has decided not to further pursue TAD commercialization, and is negotiating with colleagues interested in picking up academic funding with the CASI prototype equipment. The crash in CASI income in 2000 was due to two disastrous military and academic subcontracts

10 References

Karron, D. B. (2001) Leveling Eve: Digital Morse theory of isocontours in RGB space. To be presented at: SIAM Activity Group on Imaging Science: Imaging Science 2001, September 22-24, 2001 Boston USA. Mini-symposium entitled: Navigating the Visible Human: Differential Geometry and Computational Anatomy. Invited by Fred Bookstein, University of Michigan, Ann Arbor, USA

Cox, J, and Karron, D. B and Ferdous, N. (2001): Topological Zone Segmentation of Scalar Volume Data. Accepted pending rewrite to Computer Vision and Image Processing, Kluwer Press

Karron, D.; Cox, James; and Mishra, B. (1999); System and Method for Surface Rendering of Internal Structures within the Interior of a Solid Object; US Patent #5,898,793

Karron, D. B. and Cox, J. (1995): Extracting 3D Objects from Volume Data using Digital Morse Theory. In Computer Vision, Virtual Reality and Robotics in Medicine, N Ayache, Editor; Lecture Notes in Computer Science, Vol. 905, Pages 481 – 486.

Karron, D (1994) New Findings from the SpiderWeb Algorithm: Toward a Digital Morse Theory. Visualization in Biomedical Computing (VBC)

Cox, J.; Karron, D.; and Mishra, B. (1993): The SpiderWeb Surface rendering algorithm. Innovation and Technology in Biology and Medicine (ITBM Volume 14, Number 6 Pages 634 – 655 December

Karron, D. (1991): A novel algorithm for calculating the closest approach of skew lines using singular value decomposition. NYU Robotics Technical Report

Karron, D. (1993) Novel Surface Rendering and Object Registration Methods for 3D Medical Imaging: The 'SpiderWeb' Surface Algorithm and the 'Pointers' Technique for Integrating Multimodal Images. Ph.D. Dissertation

Greenlee, R. T., Hill-Harmon, M. B., Murray, T. and Thun, M. (2001) Cancer Statistics 2001. CA Cancer Journal for Clinicians

Torode, C. (2001) CRN ASP Roundtable: ASP executives are tweaking their business models to spur broader acceptance of software as a service: ASP's make their case. CRN 6/11 Page 14-26

Weill, P and Vitali, M. R. (2001) Place to Space: Migrating to E-business models. Harvard Business School Publishing Corporation

Weinberger, E. (2001): Pragmatic Information Theory. http://www.blumenthalassociates.com/Academics/AcademicStuff.html

Jovanov, E.; Starcevic, D.; Wegner, K; Karron, D.B.; Radivojevic, V. (1998) Acoustic Rendering as Support for Sustained Attention during Biomedical Procedures. In Proceedings of the Fifth International Conference on Auditory Display (ICAD), Glasgow, UK, Nov. 1-4.

Wegner, K and Karron, D.B. (1997) Surgical Navigation Using Audio Feedback. In Proceedings of the Fifth Annual Medicine Meets Virtual Reality Conference, San Diego, IOS Press, Amsterdam; Jan

Wegner, K. and Karron, D.B. 2000: Surgical Navigation System and Method Using Audio Feedback, U.S. Patent #5,898,793

Tuller, D (2001): The Standard Checkup? Well, Not Exactly: New York Times. Aug 6

07-09-01P04:08 RCVD

OMB APPROVAL NUMBER: 0693-0009

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF
NATIONAL INSTITUTE OF STANDARDS AND TE

00-00-4607+01

SINGLE COMPANY A O
(ATP) PR
(CATALOG OF FE

2001-3I

Public reporting burden for this collection c response, including the time for reviewing instructio ns, searching existing data sources, gathering and maintai collection of information. Send comments regarding this burden estimate or any other aspect of this collectio burden, to Director, Advanced Technology Program, Nati onal Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administrat ion Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
Competition 00-01	B0600 / I0400	3 (Three) YEARS 36 MONTHS

4.A. OTHER ATP SUBMISSIONS
LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED

NONE

4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)

NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

http://www.casi.net

6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [X] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY

7. EMPLOYER IDENTIFICATION NUMBER (EIN)

E.I.N. #13-388-9180

8. DUN AND BRADSTREET NUMBER

D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr.D. B. Karron (Ph.D.)
Chief Technical Officer
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
X NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr. D. B. Karron
President
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PROPOSER	$ 30,000	$ 30,000	$ 40,000	$ 100,000
C. TOTAL (A + B)	$ 830,000	$ 630,000	$ 640,000	$ 2,100,000

12. PROPOSAL TITLE

Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

Computer Aided Surgery, Inc. will develop a new computer application server that will take calibrated, encrypted raw images from a clients' medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet.

Our system will rapidly generate encrypted, precise, accurate, and variable resolution three dimensional tiled models applicable for diverse applications as radiation therapy, surgical planning, intraoperative guidance, rapid manufacturing of prosthesis, verification of surgical results, robotic surgery trajectory planning, patient communication, education and other customer specific applications

The novel idea, that enables the technological leap forward is Digital Morse Theory.

The essential insight of Digital Morse Theory is that it describes the behaviour of three dimensional SpiderWeb surfaces surfaces in terms of Morse Critical features.

These surfaces are the computational building tiles of the biologically and medically important objects we wish to parse from an opaque brick of bytes that compromise a volume data set.

We can build an index of all of the objects in a volume to utilize these elements in terms of their generator critical points. Our novel geometric construction algorithms will be embodied in a network based application service provider model. The server will upload from the radiological diagnostic image producer, and download to the therapeutic consumer model. We will function as a unique, super specialty medical imaging Internet Service Provider.

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

		YES	NO
i.	IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
ii.	WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
iii.	DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☒
iv.	IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
v.	IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
vi.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☒
vii.	DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☒

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

CASI's reputation as a basic research company has made our efforts to raise private capital for this high risk project difficult Traditional paths to commercalization financing would require many years of academic research, which private equity will not fund.

Our goal is to use ATP funding to go directly from preliminary results with a novel proven theory to market dominance ntellectual property available to all medical and scientific customers over the internet.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)

B. Karron, PhD President and CTO, Computer Aided Surgery, Inc.

18. TELEPHONE NUMBER

+1 (212) 686 8748

SIGNATURE

D. B. Karron, Ph.D. President and C.T.O.

20. DATE

July 6, 2001

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY				
	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor (CUNY CISDD)	$200,000	$110,000	$110,000	$420,000
G. Other (1st and 3rd year audits)	$10,000		$10,000	$20,000
H. Total Direct Costs from ATP	$800,000	$600,000	$600,000	$2,000,000
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared byProposer	$30,000	$30,000	$40,000	$100,000
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$836,500	$630,500	$630,500	$2,100,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$100,000
C..PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$836,500	$630,500	$630,500	$2,100,500
3. TASKS				
A. 1 Server hardware install and config	$ 412,500			$ 412,500
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,000		$ 210,000
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 211,000	$ 211,000
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J. 10: Install click stream technology on clients			$221,000	$221,000
K. Total Costs of All Tasks (Same as Line L)	$836,000	$ 630,500	$643,500	$2,100,500

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

CUNY Institute for Software Design and Development
City University Of New York Graduate Center
365 5th Avenue
Room 4319
New York, New York 10016

NAME OF CONTACT: Professsor and Exec Officer Theodore Brown
TELEPHONE NUMBER: +1 (212) 817-8191
FAX NUMBER: +1 (212) 817-1510
E-MAIL ADDRESS: TBrown@gc.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [X] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$ 420,000.00

4. DESCRIBE SCOPE OF WORK

Subcontractor will provide mathematical consult, software engineering and codeing services algorithm design, implementation, and optimization to prime

Subcontractor will provide point of access to CUNY faculty, pay CUNY faculty visiting scientists, PhD students Providing all fringes, overhead and ancilary costs for pass through by primt to ATP

5. IS THIS A SOLE SOURCE CONTRACT?

[X] YES (IF YES, EXPLAIN) [ ] NO

Justification for Sole Source Contract is based on the expected unique contribution of the faculty, visiting scientists, and PhD graduate students.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

[ ] YES (IF YES, EXPLAIN) [ ] NO

2 Executive Summary

2.1 Scientific and Technological Merit

CASI (Computer Aided Surgery, Inc.) will develop an application to upload calibrated, encrypted raw images from medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet. The system will generate precise and accurate, encrypted 3D tiled models with variable Level of Detail (LOD, variable resolution) for applications including: Radiation Therapy (RT), robotic minimally invasive surgery, patient communication, education and other customer applications via the Internet.

Current technology is deficient because it is time consuming, labor intensive, not automatic, and difficult to use. Expert operators produce results for each study that vary, even with the same data reprocessed by the same operator. It is not dimensionally stable or suitably precise for critical radiation or surgical therapy. Extensive hand retouching of the images and smoothing is needed to finish the models. Current segmentation and modeling technology is currently only practiced in research medical centers, and for expensive medical illustration for advertisements.

Competing methods reformat and reorient image planes using *ad hoc* inaccurate methods. CASI's improvement will use 3D surface modeling to rapidly obtain stable measurements delivered via web browser.

2.1.1.1 Technological Innovation

The novel idea that enables this technological leap forward is Digital Morse Theory (DMT). It describes the behavior of SpiderWeb surfaces by Morse critical features. These surfaces are the computational building tiles of bio-medically important objects. The algorithm indexes all the objects in a volume and segmentation is accomplished by object selection from the index (DMT graph). These novel geometric algorithms will be embodied as a network based application service provider. CASI will function as an Application Service Provider (ASP). This enterprise will function as a computer based geometric foundry for the casting of anatomical structures for biological, surgical, and educational purposes.

CASI will deliver the product models via Virtual Reality Modeling Language (VRML). Customers will manipulate models by mouse, and other virtual reality methods. The click stream behavior of the client will be learned by neural net content personalization technology.

DMT insight enables users to select entire assemblages of components to build desired features without introducing artifacts (segmentation 'tool marks'). With novel mathematical theory, computer graphics programming experience, and clinical research experience, CASI is 4 years to market dominance in high tech medical modeling. We will offer a rapidly delivered, internet based solution for practical patient-specific, tailored requirements, resulting in better diagnosis and better therapeutic quality assurance at mass production costs.

2.1.1.2 High Technical Risk and Feasibility

The technical risk is that the medical user may have difficulty finding desired objects. For most situations, the object is selected from the DMT graph. In difficult or weak images, additional processing may be required for adjusting contrast and surfaces to suit the user requirements and retain dimensional fidelity. DMT is an innovative algorithm with an unproven ability to solve real modeling problems in a production setting. Common wisdom in the field teaches that volume imaging is the technology of choice for many applications because tiling algorithms make too many tiles, behave poorly with noisy data, and connect extraneous objects therefore confusing the resulting model. Iso- contours and surfaces are used in topographic mapping, meteorology, and other fields, so that there are spillover benefits.

The feasibility of the project is based on preliminary research sponsored by DARPA and results through subcontract with the NIH Visible Human Project (VHP).

2.2 Potential for Broad-Based Economic Benefits

CASI will leverage the large national investment in medical imaging industry by improving image understanding and the quality of decisions based on 3D image stacks. CASI will create new markets for computer biomedical modeling, and propel diffusion of this information to physicians and their patients.

There is an established industry of medical illustration by commercial medical illustrators for medical communication, education, and advertising. The market for patient specific, cheap and rapid anatomic models for critical application will be clearly much larger than diagnostic imaging and medical

illustration. CASI modeling technology, both physical and computer, real and virtual, will benefit the nation by better patient diagnosis, treatment, communication, and teaching. The technology will improve the realization of treatment plans, reduce hospital stays, and enable surgical robot motion planning for minimally invasive surgery, better radiation therapy planning, etc. Patient workups will have the artistic equivalent of an oil portrait by a master painter in the hyperrealism school drawn with the dimensional fidelity of an architectural template. The technology will draw with the accuracy of a micrometer caliper, the precision of an industrial robot, with a reasonable cost, with a market value to the patient/customer in thousands of dollars, with the speed of a Polaroid – Land instant snapshot

2.2.1 National Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

2.2.2 Need for ATP Funding

ATP Funding is required because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business to bring it to market. CASI needs the funding to focus on the production of anatomic models for radiation treatment planning, neurosurgery and medical computer graphics and animations. Building on the NIH Visible Human Project (VHP) preliminary results, CASI will creates new markets that will be profitable within 5-years time. The CASI vision time frame, along with no near term profit projections, is too long for conventional commercial funding.

2.2.3 Pathway to Economic Benefits

This Internet solution will grow explosively, as it is accepted in the state of the art. Internet payment systems provide the infrastructure for direct revenue recovery and interaction with customers. Insurance carriers reimburse costs of 3D reconstruction studies at the two to three hundred dollar levels. The high cost of preparing 3D renderings, and difficulty making critical decisions based on them, had made this unprofitable until CASI.

CASI's intends to become the clinical modeling resource firm. CASI will go beyond medical illustration, becoming a reference standard for dimensionally precise and accurate anatomic models. These will be used for critical treatment applications. The goal is to reduce the cost of generating these models from tens of thousands of dollars and hundreds of man-hours to pennies and the labor time to seconds - literally.

Compared to the established market for high-resolution graphical representations in the medical illustration and advertising industry, there is a much larger market for cheap patient specific diagnostic 3D models.

CASI's first market entry is Radiation Therapy. CASI will leverage many other market sectors by licensing and technical support including direct competitors, forensic image processing companies, histopathology image processing companies, surgical robotics companies, medical imaging equipment manufacturing companies, and picture archiving companies. The state of the art will benefit, in area as diverse as semiconductor process engineering to weather prediction. Any field that uses isosurfaces to understand an underlying physical process will benefit.

3 Project Narrative

3.1 Scientific and Technical Merit

CASI will build a clinical geometry "foundry" casting clinical models in simplicial complexes of triangular tiles that define intricate, real surfaces in three dimensions. Instead of plaster, palladium, or plastic we use surface modeling technology. These models will be used for solving problems as calculating trajectories for radiation beams.

CASI will do this by using a new mathematical theory Digital Morse Theory (DMT) that describes the behavior of isosurfaces. Digital Morse Criticalities are special patterns in the data values where isosurface objects appear, merge, separate, or disappear as the threshold value is varied. These criticalities are, in general, local maxima (Peaks), local minima (Pits), and various kinds of saddles (Passes) in the dataset. By building a list of the locations and values of the Criticalities, CASI software can index (tree graph) all of the objects in a volume data relative to each, in terms of objects that surround other objects (parents), peers (connected by saddles), or are enclosed by other objects (progeny). This index graph is used to enable extremely rapid segmentation and interactively build biologically salient composite surface models from the component isosurface objects.

Further, we will accomplish important image processing and model fusion operations based on matching (registration) images containing common features between models from different imaging modalities of the same anatomic region. We can track and quantify model changes during growth, pathology, and therapy. We can measure several difficult to precisely measure metrics such as surface area, volume, and various moments (center of area, center of mass, standard variability, kurtosis and so on). We can also construct various minimal space curves of trajectories for optimal surgical approaches in terms of Critical Lines (minima and maxima paths between objects), and other applications of computational geometry properties from DMT derived models.

When: We expect to have working alpha prototype systems operating on the web within two years, and beta site clients functioning in four years

We do this because many applications in medicine and the biosciences require a geometric understanding to solve problems at a fundamental level, from which to make critical therapeutic and tactical decisions. These decisions are based on critical dimensions, clearances, access trajectories, and to minimize trauma to no-go regions that must be zealously protected during invasive surgical procedures. The biomedical industry needs patient specific maps, inexpensively produced, with high fidelity for a wide range of therapies. These include radiation therapy, image guided therapy, keyhole brain surgery, minimally invasive robotic surgery, functional modeling of the brain, protein and enzyme kinetics, to cite a few. Engineering solutions to these, apparently simple binary decisions are based on biological morphology from DMT based models are an important problems. The PI's experience in the computational geometry, morphometrics, computer graphics skills, and the insight that DMT provides, propel the PI to make the fruits of DMT widely Internet accessible to physicians and patients.

This project will integrate a range of computer and engineering technologies to connect medical image generators to medical model consumers via web browser based technology. The key to the success is not in the existing technology. Success will be due to the implementation of Digital Morse Theory into a new technology, supported by these ancillary data collection and delivery technologies.

Innovation in computer anatomic modeling technology is by innovation in applied mathematical theory.

Our project is feasible because of preliminary promising results with in the NIH Visible Human Project (VHP) female "Eve" data set[1]. The PI has powerful theoretical results[2] that are just being published in the field. Our business prospects are feasible because of the CASI patent position[3]. CASI has been in business since 1995 as an advanced research and technology research firm, and benefits from the PI's long background in the surgical/medical computer graphics field with publications in the field from 1985

[1] Karron 2001
[2] Cox and Karron 2001
[3] Karron, Cox, and Mishra US Patent #5,898,793

A promising opportunity: The explosion of interest in digital anatomy, virtual humans, visible humans, visible embryos, and even the visible frog project has popularized the concept of computer representations of internal biological and medical anatomy. Two recent Hollywood movies were based on anatomic computer graphics special effects. Multimillion-dollar contracts are being negotiated with computer animation and medical illustration firms for major media outlets (National Geographic and the Discovery Channel). However, the state of the art has not kept up with the demand for much more than pretty pictures and stunning animations. These firms hire a large numbers of technicians to hand segment and retouch manually segmented contour rings from a very large number of slices. Various power assist algorithms are used to reduce the labor intensity of this work, but the size of the raw data sets outpaces the ability of animation staffs to segment, retouch, and render imagery. Computer graphics researchers are developing animation techniques based on this primitive and painstakingly produced geometry. Anatomists spend years developing hand tiled geometric models and animating them. US contractors are failing to meet their milestones and contract deadlines with the VHP data. Firms are leaving the field of medical based animation derived from real data because of the very high costs and long lead times for segmenting desired objects out of pixel anatomic data. Clinical researchers and biological scientists are calling for more data sets of a representative samples of the American population while others are calling for increased resolution imaging of each digitized human. With the potential for a large population of male, female, pediatric, pubescent, adult, and geriatric representatives of each ethnic group, we can expect a very large national sample terabyte scale digital humans. That is one terabyte per sample person so digitized. Clearly, new Level of Detail Management (LOD) technology is required and is a benefit of DMT technology.

This project will advance the state of the art in computer-aided design for biomedical applications, 3D computer graphics, applied computational geometry, rapid prototyping and manufacturing, and robotic surgery. When the PI started this research, the motivation was to produce "correct" isosurfaces for neuromagnetic modeling. Nagging problems with isosurfaces produced by the popular Marching Cubes algorithm of Lorensen and Cline prompted our formalization of a Digital Morse Theory from classical Morse Theory to establish a correct connectivity while moving through all values of iso-threshold. The marching cubes approach is based on a fixed look up table to build triangular tiles in a voxel (defined as boxes with data values at the box vertices). Various fixes to the apparently minor problems in the algorithm are in the computer graphics literature. The flaws were rare, and the frequently invisible in an object with hundreds of thousands of triangular tiles. The fixes solved the problems with small holes in the data in noise by tiling ambiguous cases with a consistent fixed tile orientation. However, for critical measurements and establishing topological, connectivity between objects, in noisy data, isosurface shell models are generally not considered the approach of choice.

The PI's basic research finding was that there are interstitial critical saddle points. The transition in connectivity occurs precisely at that point and threshold value. This saddle depends only on the boxel (2D box element, and voxel face) vertex corners, even for voxels (3D volume element, a 3D cube with volume with data values at the corners). A corollary of this finding is that any fixed lookup table approach to isosurface tiling in the immediate vicinity of a saddle critical point (The so-called "ambiguous" or "4 threshold crossing " tiling cases) results in connectivity errors in general with a probability of _. Saddle critical points are recognized by their characteristic pattern of high/low/high/low vertex values as we circulate around the boxel perimeter. DMT resolves these saddles by subdividing the boxel on the saddle point, effectively changing it into a vertex saddle point. This is different from tetrahedral (or other simplicial decomposition) composition of an ambiguous voxel, because there are still multiple apparently equivalent tetrahedral decompositions. Tetrahedral decomposition moves the ambiguity from the tiling to the tetrahedralization. There is no ambiguity in the DMT subdivided voxel/boxel, as it can never have hits (threshold crossings) on the added subdivision edges. Thus, the orientation of the connections changes relative to the critical value. In this way, as we sweep the iso-value through the saddle critical value, there is only one connection change, precisely at the critical value, and no other value [4]Any other change in connectivity is spurious and causes multiple connectivity jumps as we smoothly sweep through the volume

[4] Karron and Cox 1995

element. Further, the wonderful hierarchical nesting property that Jordan Manifold surfaces exhibit is those we expect in continuous Morse Theory. This important property is destroyed under any other rule set.

The PI believe that other graph based analysis of images in terms of isosurfaces or edge extraction algorithm was not successful because of the faulty nature of the surfaces. Graph based image analysis produced complex graphs that were difficult to understand. DMT graphs are by their very nature hierarchical and rooted in the image/volume.

Spillover Benefits are that isosurfaces are widely used in a number of disparate data analysis situations, *i.e.*, petrology, meteorology, forensic image analysis, hyperspectral imaging, image compression, and understanding. Scientists in other application areas will use our server to build market and problem specific application services. SpiderWeb model scan represent turbulent fluid flow shear surfaces, separation surfaces, cavitation phenomena, and other highly intricate surfaces. SpiderWeb models are noise proof, in that they properly model noise instead of breaking apart or connecting incorrectly. We can represent the relationship between intricate fluid flow structures by the DMT graph representation where computer graphics does not reveal internal structures. We expect that research into many important biophysical phenomena, such as cell membrane porosity, receptor mechanics, and enzyme mechanics will benefit from our tool and analysis. From the preceding list of spillover benefits one can see the contribution to the United States scientific and technical knowledge base, as any application that makes use of surface analysis will benefit by using our technology and ASP.

Project team qualifications; The PI formed the prime contractor company, CASI in 1995. The PI has combined expertise in plastic surgery and neuromagnetic functional imaging dating back to the 1980s (Cutting et al 1986) and advanced mathematical theory in the 1990's (Karron 1992). Our original motivation for geometric modeling was derived from research on neuromagnetic brain anatomy structural and functional modeling. The research evolved into work with cinematic cardiac modeling. The company was founded with a Phase I SBIR Grant from DARPA Advanced Biomedical Technology Grant and went on to do a Phase II grant, and a Phase III add on grant. We also obtained DARPA funding for Digital Morse Theory in the Advanced Computational and Applied Math program at the DARPA Defense Sciences Office. Dr. Karron has run the company web site and ISP since 1995. CASI was founded to be a superspeciality medical surgical ISP. Our web site has been on the air for 6 years, and is well indexed by all of the leading indexing services. This is the basis for our inspiration to run a 'computer anatomic foundry' as an ASP. Dr. J. Cox has been working on the mathematical underpinnings of DMT with Dr. Karron since its inception. Dr. Cox has extensive theoretical and practical experience in new algorithm mathematical description, proof, efficiency evaluation, optimization, and coding in C++ and derived languages. Dr. G Wolberg has many years experience in digital image warping, registration, and is an expert imaging scientist.

3.1.1 Technical Rationale

3.1.1.1 Technical rationale introduction and perspective

The goal is to build surfaces that can be used for object modeling and trajectory analysis. Users will make vital decisions based on the distances between objects, surfaces, and points. Lives will depend on these measurements. Many algorithms and technologies from computer graphics are not of high enough quality for these critical applications. Good enough for graphics display, is not good enough; too time consuming, not repeatable, or too expensive for many important medical applications. CASI requires topological surface tiling make correct connections. Geometric calibrations from the source images must be preserved, and segmentation artifacts (i.e., tool marks) must be eliminated or minimized. Where the image is manipulated, the 'cut' surfaces must be clearly marked so that the user knows what is artifact surface. Hand retouching of objects is expensive, time consuming and introduces additional warpage issues, which reduces confidence on these objects for critical measurements. By preserving calibration at the imaging equipment level, we can precisely and accurately manage warpage and coordinate system disparities between multiple data sources.

Technical challenges that display significant recognized uncertainty of success by experts in the field: Computer graphics and computer modeling are distinct fields. Good enough for computer graphics will not be good enough for our surgical and treatment applications. Measurements of biological shapes are

made difficult by the lack of best practices and standards in the field. This project will help establish best practices for this emerging field. The field biomorphometrics is contentious. Biological shapes require new technology to understand, measure, and manipulate. There are no straight reference edges, circular arcs, or fixed points on which to base a Cartesian coordinate system. Living things are constantly in motion, over time scales of seconds to years. There are a large number of parameters required to describe geometric regions, and no generally accepted theory for a complete description of an organisms shape, much less for diagnostic and therapeutic manipulations of this shape. Industrial metrology is ill suited for such complexities. We intend to extend the limits of the field

Isosurface methods are be used to provide object geometry. However, isosurface methods are not generally considered a preferred segmentation method. This is because previously we have not been able to calculate or visualize clearly exactly, where a particular isosurface object connects to other objects that we do not wish to include in our intended object (the Segmentation Problem). Indeed, the very surface from an object we wish to extract generally obscures the attachment saddle points where our desired object connects to undesired objects. This has been the major difficulty in three-dimensional isosurface based rendering. Other methods, such as volume rendering, are aesthetically pleasing but do not provide geometric rigor and insight required for future analysis and use. Refinements in volume geometry based on volume imaging do not consider topological issues. An algorithm that fit a surface around a cloud of points, or shrink-wraps a minimal area surface around a volume object, forces the topology to that of a single object. It is possible to iteratively build volume image objects into multiple objects, but it is tedious, expensive, and fraught with geometric problems. Unguided isosurface marching geometry runs amuck, covering adjacent objects and obscuring the scene. For critical applications, such as surgical anatomic modeling, we need properly connected surface geometry. Hand segmented objects contain segmentation artifacts, and do not nest properly inside superior and surround inferior objects. New thinking is required to overcome these difficulties without resorting to brute force segmentation by hand drawing slice wise rings, no matter how quickly a professional segmentor can draw rings. There are always going to be too many slices. Artifacts introduced by the illustrator's hand are unacceptable for precise analysis.

There are serious limitations of the state of the art in segmentation technology and theory. Currently, selecting objects in one slice only is a time consuming and frustrating exercise. The partial solution is that the segmentor can see a portion of the object in the image plane. With rapid 2D contouring, the user can quickly find a suitable contour ring from a seed point. This line represents the intersection of a larger surface through the seed slice pixel image plane. We then use this to seed a three dimensional surface. However, the segmentor may find that the surface may have attachments to other objects we do not wish to include in our desired object. The segmentor will need to hunt down the attachment points and do 'something' damming. This is the current state of the art in segmentation.

DMT calculates the connections (DMT Criticalities). DMT segmentation minimally perturbs the contrast at attachment points to achieve the separation we desire. In RGB space, the segmentor may find that there are attachments in one portion of color space, and a suitable segmentation surface exists in another portion of color space. The goal of the segmentor menu is to navigate a segmentation surface through color and other (CT, MRI) spaces; a task 3D interactive computer graphics does not make simple or help visualize.

Isosurface algorithms generally over-tile a surface. Each triangular tile is constructed independently of its neighbor. The size scale of the triangles is less than the voxel size, and in a large data set, the number of triangular tiles can become burdensome to manipulate and display, particularly in real time. The current state of the art is to build a marching tiled surface, then use triangle decimation to collapse almost co-planar triangular tiles into one another. This approach generates large intermediate memory consumption (bloom) of having to build a fully resolved surface then decimate it. This approach, while functional for graphic display purposes, is not deterministic. This means the resultant tiling is very different for every seed tile used to decimate a surface. Decimation changes the geometry of the decimated object in an uncontrolled and possibly unsuitable way.

Digital Morse Theory can provide a solution to these limitations in the state of the art. It can be used as a novel basis for segmentation, data fusion, and LOD management. The technical risks are than that the

algorithm has not been fully implemented, tested, power tested, and accepted in the image and modeling processing community. The algorithm may have computational bottlenecks as we scale up service to production levels on very large images. We ameliorate this risk by using a heavy-duty computer server that can manage large intermediate calculations and memory requirements.

Related topics are hot research on level set theory, isosurface methods, differential equations, and Morse theory. An exhaustive bibliography is beyond the scope and page limits of this proposal, but we refer to the work of J.A. Sethian, Jack Snoeyink, Chandrajit Bajaj, Robin Forman, Stan Osher, John Hart, Carroll K. Johnson, and others. Some of the key theoretical ideas we seeking to develop in medical modeling (Segmentation manipulation by DMT Graph) were explored by C.K. Wall in "Surgeries on Compact Manifolds" (1964, republished 1970, and 1999) by the American Mathematical Society. Marsdon Morse published "The Calculus of Variations in the Large" in 1932. Our principal contribution to the field is the realization of Morse Theory in discrete representations of the underlying continuous world. We make Morse Theory computable. Very recent applications of Braid Theory in Morse Theory have been discussed in applications as diverse as fluid flow and air traffic control avoidance trajectory planning. The intellectual atmosphere is embracing Morse Theory. CASI's computational approach in Digital Morse Theory will have wide applications that we are most keenly aware. Indeed, medical surgery can be considered changing the topology of the patient; Mathematical and computer surgery on DMT object models is the next step logical step in computer modeling of surgical procedures.

3.1.1.2 What is Digital Morse Theory?

Digital Morse Theory describes the behavior of SpiderWeb iso-valued surfaces (US Patent #5,898,793). These surfaces are composed of a simplicial complex of triangular tiles. The surface has the property of being Jordan (no holes). The surface is manifold (no Klein bottles, with consistent normal vectors, a well defined inside and outside). The surfaces within any particular family are "Morseian," (family member surfaces nest entirely inside or outside each other. As we raise or lower the threshold isovalue, the surfaces arise or disappear at well-defined Morse Criticalities. These are kinds of local maxima, local minima, and various kinds of saddles. The surfaces arise from maxima (sources), disappear at minima (sinks), and merge at saddles. Therefore, by scanning through a dataset, we can identify all these component objects by cataloging only the criticalities by their characteristic bit patterns. This is computationally very efficient.

These SpiderWeb surfaces capture essential inflections (transitions from concavity to convexity) in object geometry. Fine scale features (noise) in the geometry create excessive numbers of triangular tiles. DMT provides a method that can reduce the density of tiling by removing smaller through larger scale geometry features in the surface. This is the basis for Level of Detail (LOD) management. For example, if we are using facial features to define a patent based coordinate system, a natural fiducial point such as Nasion (the saddle point on the bridge of nose), can, shift unpredictably in triangle decimation technology. In DMT theory, the larger-scale saddle point remains stable while the smaller, noisy surface features are relaxed smaller to larger, in a hierarchical fashion.

A family of isosurfaces is the collection of surfaces that shares a "one to one" mapping for any point on any member surface to any other such member surface. At Morse criticalities, and only at criticalities, does the mapping property change. This is due to the creation of a new object, the destruction of an object, or the connection to another, object. By showing the Morseian relationship between criticalities (nesting), we establish the relationship between families of surfaces. Because the server can quickly find the Digital Morse Criticalities as bit patterns in the data, we have a new, powerful, and fast way to make topologically coherent, geometrically sound, realizable objects from an image data stack.

A Digital Morse Theory Graph (DMT Graph) is a hierarchical linked list (graph) of all of the separable objects in an image. Each object is identified by its source criticality. We cannot see all of these objects simultaneously because most of the objects are inside other objects, and therefore obscured. Computer graphics does not elucidate the relationship between objects. The hierarchical nature of the DMT Graph is derived from the isosurface families being Jordan Manifold.

There are a number of important practical uses for this insight. We can supply instructions to a rapid prototyping system for making any object or collection of objects in our images. We can rapidly

manufacture fixtures to hold patients precisely and accurately for RT beam steering. Further, we can define optimal paths between these objects, such as minimal distance paths, minimal height paths, or minimal paths subject to some other type of constraint. Constrains surfaces would include maximal avoidance from no-go regions (blood vessels, eloquent brain cortex, or some such vital structure that must not be affected by our surgical robot manipulator). Very recent applications of braid theory to these Morseian paths may be a very efficient method to calculate robotic trajectories and radiation treatment beam plans.

3.1.1.3 The Fish Tank thought experiment: Counting Islands as the water level changes

The essential insight of continuous Morse Theory can be intuited by a thought experiment. Consider a rectangular fish tank. Into this tank, we pour small quantity of sand such that we have two smoothly sloping small hills, one taller than the other. Now, we fill this tank to the brim with water. We now start a count of the number of island objects as we very slowly drain the tank. Our first observation is that there are no island features in our tank scene. As the water level drops, we observe the water level just coincident with the peak of the tallest sand hill. We notice behavior of the water at the critical peak of the hill. We get a degenerate point island contour, with zero area, zero perimeter, and infinite curvature. A vanishing small change in the water level and this point contour expand into a tiny island. We increment our island object count by +1. We continue to drain water from the tank and observe the birth of the second island at the peak of the second little hill. We again increment out island object count by +1 to two objects. As we continue to observe the drop in water level in our tank, we observe the two island contours expand and grow toward each other. As the water level reaches the level of the critical saddle point between the two hills the island contours touch at precisely the saddle point. We observe that our object count decrements by –1 to give a total island count of one. The essential feature of this rubric is that we only need to count the peaks and passes to inventory all of the object islands in our scene. This approach works even as we increase the complexity of the scene. We can use the same idea of enumerating peak, pits and pass criticalities in a very complex archipelago of island features, at any size scale, or any range of size scales, including noise at any size scale.

3.1.1.4 Why a Digital version of Morse Theory?

Morse theory works precisely because it solves the problem of singularities in data models. CASI will use its digital version of Morse Theory that works on computers with pixilated data, which will yield the same results as continuum Morse theory on analytic Morseian functions. Digital Morse Theory extends Morse Theory to discrete data, such as a digital image. Digital Morse Theory describes the behavior of SpiderWeb surfaces and objects. There has been significant research effort to build quickly computable surfaces. There is little work on technology that effectively describes all of the isosurface objects in a volume data set. No research provides a practical method of indexing all of these objects in a useful and comprehensive fashion. In order to make Morse Theory work in this digital setting, DMT adapted the notion Peaks, Pits, and Passes in subtle but important ways. We extended the idea of a Peak to include not just a point peak or pit, but plateau peaks, and pits. Criticalities can also be ridges, extremum of curvature, and umbilicus of curvature (a curvature saddle). Saddles had to be extended to include not just vertex saddles (where the saddle point is collocated on a vertex) but also the most common interstitial saddle point. This solved the so-called problem of "ambiguous" voxels. This means that the surface is completely determined, unambiguously tiled, and stable surface representation in any texture or noise.

3.1.1.5 Digital Morse Theory for rapid effective semiautomatic segmentation

The eye sees interesting objects in a 2D image and the mind would like to reach into the image and isolate (segment) that object from the surrounding pixels. If the 2D image is a slice through a stack of slices imaging a 3D volume, we can attempt to segment the entire object from the surrounding voxels, including the unseen portions above and below our planar sub-sample. If we are lucky, we can use 2D isocontours lines to estimate 3D objects. The current state of the art in segmentation is to select a seed location and use that seed to start propagating contours lines in the reference image plane and contour surfaces in the volume image stack. The problems arise where we have a likely looking contour ring object, and use that to seed a volume object surface. What may look appropriate in one slice will frequently run amuck and connect inappropriately to other extraneous objects in other slices. The segmentor needs some guidance as to where the object that we wish to segment in any one image slice will connect to other objects anywhere in the

volume image stack; including the currently visible slice, and/or in slices above or below. To make matters worse, the very surface we are seeking to grow obscures the critical features where it connects to other objects.

The current state of the art is to build pixel fences of higher valued pixels to constrain a growing surface. This is a modified kind of image retouching. We are attempting to retouch not the object, but just a vanishing distance beyond the objects' borders. It is retouching almost blindly, in hope that we are corralling our emergent surface appropriately. A lot of fencing may be used in a complicated object. While not all fence objects are required, they will change the shape of the object in the immediate vicinity. In order to guarantee that our surface won't leap over the pixel fence, we have to use a very high value, typically fully saturated white values at the upper end of the image histogram. By raising a high fence around the object, we are changing the strength of the surface. The strength of the surface is the intensity of the gradient normal to the surface. A surface can be weak if the delta intensity crossing from inside to outside is very small, or an identical surface can have a very large intensity change across the threshold value. The only way the surfaces can be independent of the strength of the surface is for the strength of the surfaces be identical at all points. Therefore, any uneven changes in the strength of the surface (which would result from hand carving or hand fencing by changing pixel values) would introduce geometric changes in the surface that we have dubbed 'tool marks'. Typically, these artifactual features are removed by post processing operations to smooth out rough spots. This makes using this technology for modeling expensive, time consuming, and requires an expert operator.

Edisonian invention vs. Advanced Math Insight: The state of the art in image segmentation is trial and error, cut and fit, iterate, and refine; reminiscent of Edison's attempts at managing the voltage drops in the early DC power distribution grids. Edison built scale models of the grid with copper wire, and measured the voltages the subscribers on the grid would see. A young scientist came to Edison looking for a job, boasting that he could calculate the voltage drops without trial and error estimation. Edison needed a hard worker, but resented the hubris of the man. Eventually Edison eventually threw Telsa out. DMT afford a way to directly map/graph the objects in a data volume at every threshold, without browsing or exploring the volume with 3D interactive computer graphics. CASI will move the state of the art out of Edisonian segmentation and into the deep insight that DMT provides; an application of advanced math to solve a multi-industry problem.

3.1.1.6 Decomposition of pixel image into DMT graph representation

The DMT graph is the first step in the analysis of an image in terms of its surface defined objects. All objects are composed of various implicit isosurface objects. This graph representation is a hierarchical index of all of the component objects in the data volume. Additional information can be encoded into the graph with the geometric shape information of each implicit object. Essentially this operation recodes the image intensity information into a system of peaks, pits and passes organized into parents, peers, and progeny (the PPP to ppp relationship). Further, each component of the object shape can be further graphed as a system of concavities, convexities, and their umbilici (the region between where the surface passes through flat. Since each object is a closed, manifold, this enforces the surprising and useful parent to progeny hierarchical organization. DMT analysis effectively turns a pixel image into a vector drawing in terms of contour line and simplicial triangular tiles.

3.1.1.7 Application of Union and Intersection operations to establish homology between images

Because each related images is a rooted tree graph, we can start matching trees by various graph-matching algorithms we will be designing with our computational geometry colleagues at the CUNY. Our algorithm design approach is based on the idea that the root of an image graph contains all of the area of the image. Each node under the root contains a normalized fraction of the image area relative to the whole of the image. In this way, the DMT graph is a completely dimensionless representation of an image in terms of area/volume fraction and Morse criticality a union image graph is all of the common image features between two related images, such as an MRI and a CT image. It is calculated by recursive descent searching into each node, then sub node. The intersection image is all of the independent features not common between two images. The novel applications of such a graph will be among the most exciting and useful new finding expected to come from this research. We believe that the brain uses this approach for steriopsis

and the synthesis of range information from two related points of view. Previous efforts at image graph decomposition were confusing and generally considered not fruitful. Because the SpiderWeb surfaces are Jordan Manifold, they decompose naturally into a tree graph (because the surfaces don't interpenetrate and join only at critical nodes), and the results are natural to understand.

3.1.1.8 Medical Illustration and Medical Modeling

Medical illustration is the communication of a medical concept from the mind of the artist to the mind of the viewer. It is intended as an educational process, not necessary as data display and analysis. Medical Modeling, as we wish to compare and contrast against, is the technology for the building of geometric models of anatomic features. Without suitable tools for the segmentation and modeling of geometry from medical images, medical modeling can become medical illustration using three dimensional computer graphics because of excessive hand retouching and smoothing. While computer graphics is an important part displaying our computer anatomy, computer graphics is not the product and imaging it not out intention. We consider this a biomedical engineering project. However, we recognize that there is a significant need and highly profitable market in medical illustration and animation industry that we can serve and derive a significant revenue stream. This is because our technology can reduce the extreme costs of preparation of high-resolution anatomic images and animations significantly.

3.1.1.9 Computer graphics and the curse of dimensionality

As technology provides us with more raw data channels, at faster rates, at greater resolution, our ability to comprehend it is limited by our ability to visualize it in three dimensions, in three primary colors, interactively. High-speed interactive computer graphics, and advanced rendering algorithms, require slow, careful, and expensive examination of the spatial nature of the data by a dedicated expert. Each channel of information may be dependent on each other. Additional resolution may not increase our understanding of the relationship between objects. We need new ways to understand higher dimensional data where computer graphics overwhelms the visual system of the observer, or requires extensive interactive exploration, observation, and analysis of an expert operator. As technology give us more channels of data, computer graphics can compound the "curse" of too many dimensions of data.

A DMT graph based topological understanding of complex higher dimensional (Color, CT, MRI, PET information dimensions) spatial relationship is our proposed "cure" for the "curse" of higher dimensional data channels. This is because a topological relationship can be represented independently of the dimensionality of the data; A ball in 3-dimensions is one node on the graph, as is a ball in 20 hyperspectral colors.

3.1.1.10 Description of technical challenges and barriers we will tackle

3.1.1.10.1 DMT for image segmentation

Segmentation for precise and accurate application requires the segmentor make no, or minimal changes in the image. For many images, we only need to find a path (segmentation plane) around an object. Where none exists, we need to 'carve' one. We require well-defined minimal 'surgical' changes in the image such that we minimize warpage in the resultant objects' geometry. We define a 'DMT Segmentation Operator' to manipulate connecting saddle values to enable wholesale connection or disconnection of objects; effectively carving (separating) and gluing (joining) objects with single mouse clicks.

In noisy data, or when segmenting in uneven difficult geometry (blood vesicles, nerves, thin bone), in order to separate an object multiply connected to its proximate objects, we have to introduce additional contrast to separate the desired object. We can restate the problem; what pixel locations with what value changes need to be applied to achieve the separation we specify. We employ a contrast mask image layer, to preserve the original pixel data values. Using the DMT graph, the user select the most proximate saddle nodes and applies the 'segment' operation to elevate or depress saddles as required to parse an object from its neighbors. We then mark this 'cut' surface so that we are aware that this is an artificial surface. As we make only the minimum changes in gradient, we minimize the introduction of 'tool marks', and maximally generate a smooth cut surface. Preliminary testing of this procedure has been most promising.

3.1.1.10.2 DMT for image registration

Image registration is any of a number of methods that translate, scale, and rotate an image such that common features in both images are made to be co-incident. The determination of the common features, or

homologous points, lines, and regions, is typically specified by a technician's eye. The popular animation effect of morphing one (somewhat) related image into another image requires a lot of human interpretation to specify which points and image regions are to be warped into another. An important application in medical imaging is the combination of multiple imaging modalities into one image representing the fusion of features between both images. Manual determination of common features, particularly in cinematic medical image series, can be time consuming and expensive. Automatic or semiautomatic methods are needed. Digital Morse Theory provides a new means of image understanding to identify common features between one or many images.

3.1.1.10.3 Registration of images by DMT union operators and digital image warping

The goal of registration is to recognize homologous features in disparate view of the same scene. Decomposition of disparate images into DMT graphs is the approach for this project. An example would be calculating range information from two closely spaced Point of View (POV) images, or varying the MRI pulse sequence progressively from one sequence to another. At very small POV disparity (in distance, or pulse sequence), we increase the disparity between the two images. We will conduct experiments where we continuously calculate the DMT scene graph from two views with increasing disparity between the views. Our aim is to validate algorithms for calculating the DMT Union and Intersection graph. With a validated algorithm for calculating the Union between two scenes, we can do fully automatic registration between scenes and solve an important problem in image fusion, automatic steriopsis, and the CASI modeling service.

We can register disparate but similar images by calculating the common features of the images (union) without the disparate features (the intersection of the images). From the union graph, we can calculate the digital affine transform required to match each homologous node to occupy the same space (An affine matrix at each Morse criticality node). We can then apply the intersection image at each parent node to generate a topologically correct but warped to fit the union fusion image that is geometrically calibrated by one of the images' calibrations.

3.1.1.10.4 Bandwidth management

DMT based representations can be used to transmit an image from large features to progressively smaller images. This will be an important spillover benefit, in that we will be able to send images efficiently through limited bandwidth by organizing the image for transmission from largest to smallest component. We will be able to transmit a pixel image without drawing any pixels. We will transmit the image as large component contours first. Successively smaller and smaller contour objects will build on the client web browser, but the essential geometry of an image will build in the first data packets of the image. We will draw the vector geometry of pixel images at significant bandwidth savings. That way the image will more quickly recognizable very early in the image build process. Optimized picture transmission over the web important for sending images echoing clients data back down to clients browser.

3.1.1.10.5 Trajectory planning for surgery: Braided Digital Morse Theory

The state of the art in Surgical Robotics is remote actuators with video and/or haptic feed back. A true robot has some algorithm and model about the environment it is attempting to navigate. Improved algorithms for navigating inside the body are required which need models from which we can calculate internal trajectories. This is a technical challenge we believe we can tackle in this project because we can calculate optimal paths between criticalities. Between two peak criticalities, there must be a saddle criticality. New Variational Calculus and Morse Theory methods can provide a "least distance" or "minimum height" path between the two. We will research new concepts in Braid theory applied to DMT (Braided Digital Morse Theory) with Braid expert Professor. M. Anshel.

3.1.1.10.6 Trajectory planning for Radiation Therapy Beams

A particularly difficult tumor location to treat with radiation or electron beams is the breast. The goal is to destroy the cancerous tissue, which may or may not be a well-defined mass inside the breast, overlaying the thorax and in dangerous proximity to the heart and lungs. Patient fixation and re-fixation during the course of radiation therapy is difficult. In the current state of the art, it is expected that collateral damage be inflicted to the heart and lungs during high-energy breast RT. CASI and its clinical collaborators at NYUMC believe that with better modeling of the breast, the tumor, and the thorax, we can design better

therapies. RT requires serial models the tumor during the course of therapy. CASI will be able to build models of critical organ geometry, design fixation jigs for the patient, and beam trajectories.

3.1.2 Assessment of success of the project approaches and alternatives

Our assessment of the success of this project is based these positive and negative features of our proposal:

3.1.2.1 PLUS

We have a comprehensive new theory that solves important problems in the state of the art in a number of fields. The theory is proven, and based on classical Morse Theory, and is a hot research topic (Braided Morse Theory, Level Set Theory, Contour Trees). The principals and faculty are world-class graphics programmers, applied mathematicians, expert in algorithm design, optimization, and complexity analysis, expert in ISP and web site management, and the DICOM Imaging Instrument interchange standard. The PI's preliminary results with 2D RGB (color) Visible Human project data are encouraging.

3.1.2.2 MINUS

The utility of our new algorithms are not established in surgical or radiological practice. The software is written as academic demonstrations and proof of concepts only. Significant work is required to make the applied math solve our customers problems. We need to educate technologists and professionals in the field, as DMT graph segmentation is based on a new paradigm. Technical superiority of a new algorithm alone will not necessarily lead to widespread acceptance. The delivery of a solution and the ease of its use can be more important to market adoption.

We must understand the biology as well as the anatomy of what we are modeling. Using only anatomic imaging to attempt to pin down issues of precision, accuracy, in a living, highly variable, perverse human population is going to fail. Intraoperative visualization is the way to get geometric feedback for accurate geometric placement, but it will not necessarily improve patient treatment results. Functional imaging may show that the source of pathology is not at the center of the anatomy. Functional imaging (functional MRI, volume impedance tomography or neuromagnetic source imaging) will ultimately be the solution. CASI DMT can manage issues of precision and accuracy in data fusion between widely disparate resolution scales typically found in functional images fusion. The biology of the pathology will most certainly complicate the geometry in novel and exciting ways.

3.1.3 Implementation details rational

The main interface to the CASI system will be by connecting to the CASI web site at http://www.casi.net/ and logging in via a secured socket level connection, with all image and model transactions encrypted to the appropriate privacy standards for patient information (HIPPA). There are two fundamental operations on the server. The first is uploading raw image data and then generating the topological decomposition and recoding into a DMT graph. The DMT graph indexes each object in a volume, and each feature in the object geometry. The graph of a volume contains the same information as the pixel data; but in a hierarchical segment able object format. The second fundamental operation is tiling from a node on the DMT graph. The model is created at a bandwidth appropriate tile density and downloaded to the user. This is possible at interactive speeds because the DMT graph is an index into the volume, enabling rapid segmentation and model generation.

The model server is the heart and soul of our effort, the "forge" through which pixels become anatomy. Raw image stacks are uploaded. A DMT graph is presented back to the user. As the user moves the mouse, tiled models are forwarded to the client for real time interactive approval or further pick, drag and drop assembly.

The radiological client user will log into their account at CASI, on a client machine on their local network, which will also connect to the imaging equipment via the radiologist facility TCP/IP net to a DICOM (Digital Image Communication) protocol for interchange of medical images that runs on all medium to high end medical imaging equipment. Each radiological facility will provide access to its imaging equipment image files. We will write code that will enable the client to push the code up to the server, or the server will be able to automatically pull client images as they are produced. The images and associated patient identifying information will be encoded and encrypted to HIPPA (Health Insurance Portability and Accountability Act of 1996.) Software features are a universal file and directory recognition

system, that can learn the format of any medical imaging instrument file format, and any popular digital image format so that installation in a client radiological site is quick and trouble free. We will also build a universal calibration service into the radiological client. Most imaging equipment has maintenance contracts and quality assurance requires that the equipment be calibrated by imaging an imaging phantom with known geometry and dimensions. We propose to provide a uniform calibration service to insure uniform model fidelity for all of our client images. In that way we can provide a cross instrument, cross instrument manufacturer, calibration standard so that our geometric models are of well defined quality, independent of the standards of instrument care the client maintenance standards call for, and meet CASI defined standards.

The design goal for the referring physician client software is to have immediate access to the imaging study and minimize the work required to do a three-dimensional work up. The referring physician, the attending surgeon and any of the consulting caregivers authorized by the referring physician, can access the images, the patient models, and any study tools, annotations, and other material. This may include medical illustrations, reference materials, annotated treatment plan models, pre, post treatment photographs, intraoperative photographs, and so on. The materials may be to educate the patient as to the upcoming procedure, document the procedure plan, report the procedure results, or even sell a prospective case to an uncertain patient. Because we are going to be doing interactive three-dimensional computer graphics on the downloaded anatomic models, we will enforce a minimum level of graphics resolution and triangle rendering speed by the client. These standards are approximately the same as available in any high-end computer video board with OpenGL support. These boards cost approximately 100 to 1,000 dollars with a polygon draw rate of at least 30 million illuminated, z buffered triangles per second. This a standard value for a PC workstation class graphics accelerator board, or a high end computer game OpenGL board

The patient client software can display study models permitted to the patient by the referring physicians' client. This is a limited functionality physician interface. In this, the physician can educate, inform, or sell the case to the patient.

We will use VHP RGB data and register the base anatomy to the CT and MRI patient specific images. We will build detailed models that contain the diagnostic information particular to the patient. Our goal is to generate a fused composite model of the patient, containing standardized anatomic data scaled and registered into the patient coordinate system, to provide color and other inferred structure detail that MRI and CT do not measure. As we validate our code, and the radiology facilities client code approaches completion, we will move to using patient specific MRI and CT source data.

Level of Detail (LOD) management is key to the commercial success of this project. The models, as built on the server will be over tiled (have more triangles than required to solve most modeling and trajectory problems). Delivery of the product models and images to the client computer must be appropriate to the available client bandwidth, display resolution, and the client computer storage capacity. Interactivity requires rapid LOD management so server downloads only enough detail to permit the client computer to display the model on its OpenGL graphics accelerator subsystem. Failure to achieve the desired bandwidth and latency by the project termination data will be offset by the expected growth in next generation Internet bandwidth and yet even faster graphics chip sets. Should hardware technology obviate the need for an extensive LOD management subsystem, we will scale back our effort in this area appropriately.

We will close the loop with our users by installing a click stream subsystem to monitor how our users interact with the selection/segmentation menu. From are able to optimize the interface to minimize the selection, and segmentation clicks required of our users. Selecting objects can require a lot of picking and selecting on a deep the DMT graph menu. We expect that most users will make canonical selections, and by monitoring patterns in the selection behaviour, we believe we can intuit users intention, taste, and desired objects after they make similar choices in different patient datasets. As our system gains experience with alpha testers ad users, we will test to see if this facility makes using our system intuitive and decreases each users number of selection clicks to find the models they wish. In this way the user interface and the speed and quality of the users' modeling effort is improved.

We will build a Radiation and Oncology Physician Client Interface that implements special features requested by our Radiation Therapy (RT) collaborators at NYUMC. We will use our core technology to segment and build models, but also track successive tumor model changes during treatment, develop beam

trajectories (via Braided DMT) through the target (the breast tumor) and no-go regions (the lungs and heart). We will develop ablation isodose isosurfaces (surfaces of dosage intensity great enough to ablate tissue), and low dose isodose surface (the surfaces of dosage intensity safe for healthy tissue), for no go region. We will build union and intersections of these organ and isodose objects using our DMT graph technology to highlight dangerous problems before the patient is hurt, and to validate treatment plans prior to treatment.

We will begin by doing breast cancer cases using the generalized physician client with the radiation oncology department at NYUMC. We will be building patient models from CT slices, and modeling tumors during the course of treatment. We will also develop isodose surface maps of total radiation absorbed as well calculating beam trajectories. Our goal is to minimize the radiation dosage in the thorax and maximize dosage in the targeted tumor. The research challenge is to do difficult beam trajectories that the department software cannot manage because of the geometric complexity or lack of critical organ models.

We will build a Neurosurgical client interface, to provide steriotactic brain surgery planning for keyhole surgery. We will incorporate features requested by our Neurosurgical colleagues at St. Louis University (SLU). We use our modeling technology to build no go regions such as articulate un-diseased brain and major blood vessels, and the target region we wish to biopsy, ablate, or deliver therapeutic agents. We can model the union of the no go regions and the access path to validate surgical plans prior to surgery. Any volume in that object class will immediately flags a problem.

3.1.4 State of the art before project:

The current state of the art for anatomic modeling is hand pixel picking or semi-automatic power hand assists (snakes, dilation / erosion operators, flooding regions, etc.), drawing contour rings, sewing a surface between rings. Marching cubes and friends tiles all objects at a threshold value, regardless of their connectivity. Various advanced techniques require hand drawing pixel "dams" to contain surfaces from spilling into inappropriate regions, or "roughing in objects" prior to contouring. These techniques distort the object geometry, are imprecise, create tool marks, and other dimensional instabilities. They require an expert operator, are not repeatable, even with the same operator on the same data. Critical radiation therapy simulation modeling for beam trajectory planning is done by the seat of the pants, line of sight, with insufficient computational geometry support on physical simulators. Robotic surgery is not; there is no theoretical, robotics technology to makes calculation of intraoperative trajectories possible without good anatomic modeling. Currently, neurosurgical trajectories are typically simple straight lines avoiding large internal obstacles (blood vesicles or eloquent cortex). Anatomic computer animation for medical or commercial illustration requires many technicians working on multiple packages doing hundreds of hours of hand editing to make seconds of finished rendered animation frames.

3.1.5 State of the art after project

Within three to four years from the start of this project, segmentation will be accomplished in seconds; simply by moving a mouse over a DMT graph (specifying a threshold value and parent criticality) browser widget, and immediately seeing the 3D object selected. If the object is not simply selectable (the desired object is has multiple connection nodes to other objects), the user can click on the graph node to have the proximate connecting nodes disconnected by changing the minimum number of pixels the minimum contrast. Surgical robots will use real time updated anatomic model information to navigate deep inside the body. Difficult to reach breast tumors will be treated with no burnt lungs. The segmented models will be precise, accurate, and suitable for Hollywood computer animation, deep brain surgery, and high school student science fair projects. The technical leverage of understanding surfaces, objects, and being able to manipulate them adroitly are manifold. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.6 Technical leverage into a broad spectrum of spillover benefits

The technical leverage of understanding images, surfaces, objects, and being able to manipulate them adroitly are manifold. We will be able to effectively transmit large pixel images as nested large to small contour objects. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.7 Technical Rational and Advancement of the State of the Art (TABLE)

Figure of Merit	Projected Technical Targets	Current State of the Art	Technical Barriers	Innovative Approach
Resolution (Distance)	No Resolution Limits	1/3 mm pixel size	Scanner device pixel size, typically, imaging devices produce too many pixels to use all of information effectively	Vector from pixels
Effort (Time)	1,2 seconds, possibly interactive speeds (1/30th second)	Hours, days, weeks	Patience of operator, excessive resolution of image data. Objects to be extracted require specifying every pixel, or every perimeter pixel.	DMT Graph specified objects are hierarchal, so groups of objects can be manipulated instead of individual pixels. Single mouse clicks segment complex objects
Cost of Professional Effort	200.00 to 500.00 / man hour	10.00 / man hour	Low productivity of current algorithms and software	
Accuracy (Standard Deviation Distance)	< 1 pixel	> 4 pixels	Segmentor technician hand work; Movement of patient during surgery, time interval from imaging to treatment cause measurements drift	Rapid modeling minimizes changes due to time delay from imaging to treatment. Real time intraoperative modeling possible
Patient Results (Percent Improvement)	95 %	45%	Precise determination of pathology location	Accurate and precise modeling preserving imaging calibration

3.2 Research and Development Plan

3.2.1 R&D Plan overview

The development strategy is a simultaneous attack on the math and implementation problem; algorithm design, and software engineering problem. The principle division of tasks is between the user interfaces (client side Java development) and the DMT image recoding, graph generation, union and intersection matching, Level of Detail (LOD) management, bandwidth management, and warping tasks (server side math and remote graphics). The PI will program the DMT decomposition and graphing code. A core algorithm research and programming team will be assembled from the faculty and PhD student pool. Dr. Wolberg will program manual and automatic image registration. CUNY faculty will do algorithm development and analysis. NYUMC RT and SLU Neurosurgery faculty will be our alpha clients. PhD students with Java and C++ experience will program the client side browser plug-ins. The math research milestones are the development of the server image graphing, matching, registration, and LOD management. CASI will launch its alpha test network based client-server image-processing services directly to the public, to imaging facilities and physicians (and their patients) even before all of the server services are functional or complete. By having the client technology base working, even at mock-up prototype functionality, CASI will transition research milestones rapidly, effectively, and explosively diffusing the technology into clients' lap (tops).

3.2.2 Technical Barriers Overcome by CASI that will yield Economic Benefits (TABLE)

Technical Barrier	New Technology	Economic Benefit
Extensive, expensive human segmentation by pixels, hand drawn contours, hand drawn pixel dams, segmentation snakes, and other current ineffective technology: Imprecise and Inaccurate	DMT critical point manipulation precisely segments objects.	Creation of new market low cost computer modeling Cheap patient specific graphics and animations,
Smoothing operations on hand segmented objects: Warps object geometry	Maximal smooth 'cut' segmentation surfaces	Reduced dependence on student and technician for retouching and smoothing
Dimensional Fidelity of segmented, smoothed objects: Inability to preserve of instrument calibrations from image to model		Increased market in patient specific imaging and modeling,
Robotic Surgical Planning: no technology to calculate in patient specific model anatomy; no way to model constraint space (no-go regions); no way to calculate optimal trajectories	Braided Digital Morse Theory for paths between features	Better surgical results, Less insurance costs, Lower hospitalization costs, Less hospital time, Less disability payout, Increased worker productivity

Radiation Treatment Planning; inability to get precise and accurate simulator models; no technology to calculate optimal beam trajectories subject to constrain spaces (no-go regions):		NO surgery required, Better treatment results, Less insurance costs, Reduced hospitalization costs, Less disability payout
Treatment Results Evaluation: repeated hand modeling of tumor or target organ during therapy too expensive, imprecise, and labor intensive	Reliable tracking of tissue morphological changes from radiation or surgery over time	Quantitative measure of treatment effect (Tumor volume shrinkage, qualitative morphology improvement, etc)

3.3 Statement of project tasks and anticipated accomplishments

3.3.1 First year project milestones

For the first project year, we will focus on algorithm development and implementation to efficiently produce and manipulate the images and models by their DMT graph node. Concurrently, the client side interface team will design, mock up, and write browser-based interfaces for our intended medical imaging shops and clients. This will demonstrate of DMT principle of producing map of objects that do not require contrast enhancement to be parsed out of their proximate objects. We will boot up our network services server on the Internet.

3.3.1.1 MILESTONE 1: Server live on Internet

We will launch our project with the purchase and configuration of the CASI project web site server.

TASK: install the project management software, and establish protocols for collaborative programming with the team members.

3.3.1.2 MILESTONE 2: Public client mock-up facility life on Internet

Publish concept mock up our system into which we will insert the real functionality as that milestone is achieved.

TASK: Design various user interfaces for radiological, RT, Neurosurgical, patient and public use classes.

3.3.1.3 MILESTONE 3: Surface tiled models from DMT graphs

Generate a tiled surface model in RGB Color image data from a user selected threshold value and a DMT graph node.

TASK: Program SpiderWeb algorithm and DMT graph decomposition

3.3.1.4 MILESTONE 4: Generate DMT graph from image stacks

Generate DMT Gray scale graph from MRI and CT from the VHP. Generate DMT graph of the color (RGB) VHP pixel data. We will use the female 'Eve' data set, and do the thorax and abdomen.

TASK:

3.3.2 Second year project milestones

The second year of the project will focus on the DMT segmentation operator and registration, then delivering them into network clients.

3.3.2.1 MILESTONE 5: Gray scale and RGB Image graph matching (registration precursor)

We will build the union graph of the RGB and one or more of the CT and MRI image stacks for manageable subset of the VHP data.

TASK:

3.3.2.2 MILESTONE 6: Segmentation functionality demonstration

Using the public VHP data, we will demonstration on the website DMT graph selection of component objects. Users will select DMT objects from the RGB, CT, or MRI data sets. DMT segmentation operator demonstration, by clicking on the DMT graph node, the user will move saddle connections up or down to connect or disconnect objects.

TASK: Write saddle criticality navigator (finds segmentation plane if possible), else edit saddle values to edit DMT graph edges.

3.3.2.3 MILESTONE 7: The Patient, RT Physician and Steriotactic Neurosurgery Client demonstration goes live

TASK

3.3.3 Third year project milestones

CASI focuses on the problem of object registration and delivery of reduced density images and models.

3.3.3.1 MILESTONE 8: Registration of models by DMT graph demonstration

We will demonstrate the union and warping of DMT graphs from selected subsets of each data set resulting in a fused model.

TASK:

3.3.3.2 MILESTONE 9: Level of Detail management 10-x reduction in tile density

We will demonstrate a minimum of 10-x reduction in tile density, with a maximum reduction of tile density of an object into a tetrahedron (4 triangular tiles).

TASK:

3.3.3.3 MILESTONE 10: Segmentation click stream learning captures segmentor insight

We will demonstrate a 10x reduction in the number of clicks to segment major components by learning patterns that will enable us to intuit objects to segment.

TASK:

3.3.4 MILESTONE PROGRESS (TABLE)

N	Major Project Tasks	Project Time			Cost in $K	Major Milestone
		Y1	Y2	Y3		
1	Server hardware installation and software configuration task				412.5	Server live on Internet
2	Public client mock up facility design task				111	Public client mock-up facility life on Internet
3	Program SpiderWeb surface tile generator task				111	Surface tiled models from DMT graphs
4	Recognize, sort Crits, connect; graph display code task				202	Generate DMT graph from image stacks
5	Write node figure of merit, sorting, matching code for Union and Intersection operator				210	Gray scale and RGB Image graph matching (registration precursor)
6	Write saddle Crit navigator and editor				210	Segmentation functionality demonstration
7	Write DICOM, upload, download compression, encryption, radiological, referring physician client				210.5	Web based upload and download of raw images and tiled models
8	Node warping code				211	Registration of CT and MRI to VHP Base Anatomy
9	Level of Detail Management				211	Level of Detail management 10-x reduction in tile density
10	Install clicks stream technology on clients; collect data from alpha users				221.5	Intuiting segmentation from users

3.4 How will our project handle technical and managerial problems we will encounter

3.4.1 Computational load problems in larger scale image stacks

There may be complexity issues as the images scale, the number of image dimensions increases (independent or dependant image channels). Scaling up to a production system may overload the server, or increases in image resolution in future CT and MRI systems may similarly overload the server. Interactivity may suffer. The NP completeness of these algorithms has not yet been analyzed. Software optimization as well as new capital to buy a larger server may required as we process more and larger alpha client datasets.

3.4.2 Computational intermediate solution memory "bloom"

Registration of large images with disjoint area may cause problems. If the two images have the same borders, then the root of the graphs will be the same and graph matching can start at the same depth levels on each graph. If the two images are disjoint, i.e., there is only a small common area between the two images, and then the graph-matching algorithm will exhaustively search for matches in the regions where no such match is possible. This unproductive searching may cause problems with excessive temporary memory requirements. Images that have no common features may produce spurious matches, perhaps matching textures and small features only, while assigning most features to the intersection list

3.4.3 Automatic registration problems: managing matching incomplete graphs

An incomplete graph is a graph of a portion of the object that we wish to register. It is important we start with a complete view of the structure we wish to register, but the algorithm should be able to find the best matching node tree segment by exhaustive searching.

The worst-case situation is that automatic graph matching cannot be made to work fully automatically to our satisfaction. In that situation, and until we can design a fully automatic graph matching algorithm, we will ask users provide a starting point on graph pairs to the matching process.

3.4.4 Segmentation of difficult images

A difficult image is an image that contains features that distort isosurfaces on a large scale, and or fine grain noise that causes a very large number of small noise objects. We can eliminate small-scale features by truncating our graph below an object size, typically on the scale of two or four pixel lengths. Large-scale distortions include bright MRI antenna fields, a 'tilted' image background, where the image is distinctly lighter on one side, and darker on another side. Other problems we have encountered are bright 'hot' spots produced by MRI pickup antennas placed directly on the patient to improve image resolution in the immediate vicinity. This causes an intense detailed and bright hot region whose brightness decays away from the antenna. For those images, we have to model and brightness compensate the antenna field.

We are prepared to do additional traditional image processing, even hand editing, as part of our technical assistance to the user, until we can design and implement automatic methods to minimize this kluge step. This experience is a necessary and unpredictable part of dealing with real images that we expect from our clients.

3.4.5 Management issues

Access to necessary research facilities by proximity; We will have access to offices of the City University of New York (CUNY) Graduate Center (GC) on 34th street and 5th Ave, a short distance from CASI on 33rd street and 2nd Avenue. Team programmers will have the option to work directly on the machine for very fast image rendering, and manipulation, or work from PC clients on site or remotely. Clinical collaborators are all well Internet connected, and mainly at New York University Medical Center (NYUMC) on 34th Street and at St. Louis University (SLU). As we move from computer modeling to clinical modeling, we expect to be working extensively on site at the Radiation Oncology facilities directly across the street from CASI. The PI has many years standing as former faculty at NYUMC and collaborations there are easy to negotiate as required.

3.4.6 Fostering a team approach and team member communications

3.4.6.1 Project Management Policies

We will establish a simple task delegation and completion policy, as well as regular weekly face-to-face meetings at CASI and at the CUNY Grad Center. A good interpersonal working environment is vital to any network based collaboration with deadlines, milestones, validation tests, release dates, and other organizational stresses. We will also sponsor bi-monthly retreat activities to relieve stress and to foster a unity of purpose. We will hold quarterly progress reviews, and in the second year, start a monthly business development meeting to focus on marketing our emerging technology and recruiting alpha test customers.

3.4.6.2 Project Management Software

Our company will use an open source development model. Open Source developers use SourceForge for network access to source code version management systems (code check-in, check out), mailing lists, bug tracking, message boards / forums, and task assignment, ownership, completion, and management. We will install the SourceForge project management software as private instance of the popular open source collaboration SourceForge.net web site. The principles behind SourceForge are use to hosts more than 12,000 open source projects.

We will support a DMT project at the CUNY Graduate Center on 34th St. and 5th, directly cross-town on is NYUMC. The CUNY Institute for Software Design and Development (CISDD) is a University Consortium that will act as the conduit for this project. The computer team is a short walk from the clinical facilities, which is crucial for fostering communication with our ultimate clients and customers.

3.4.6.3 Team members (TABLE)

Name		
Core Members	Affiliation	Role, Expertise and Task Areas

Professor D. B. Karron, PhD	CASI PI, CCNY	PI, DMT Inventor, C++, Computational Geometry, Computer Graphics, Algorithm Development, Will write DMT recoding core on server, market technology to prospective alpha customers and industries
Professor G Wolberg, PhD	CASI, CCNY	Lead Programmer. C++ programmer, algorithm development, digital image warping expert
Professor J L. Cox, PhD	CCNY	DMT developer, Theoretical computer scientist, analysis of algorithms.
Consulting Members		
Professor M. Anshel, PhD	CCNY	Encryption, Braid Theory, computational geometry, development of Braided DMT for Trajectory Planning and Analysis
Professor G. Herman, PhD	CCNY	Theory of surfaces, image segmentation, digital topology
Professor F. Bookstein, PhD	University of Michigan	Morphometrics, medical imaging and applied math
Mr. E. Gurfein, MBA	Meridian Resource and Development, Ltd.	VC fundraising for biotech, medical device, and chemistry startups; engineering venture capital, financial management and technical marketing
Clinical Participants		
Chair S. Formenti, MD PhD	NYUMC Radiation Oncology	Breast cancer warrior using radiation therapy beams.
Professor J. K. Dewyngaert, PhD	NYUMC Radiation Oncology	Radiation physicist; Specialist in prostate \cancer research using radiation and brachiotherapy
Professor and Col (Ret) R. A. Satava, MD	Yale University Medical Center Department of Surgery	Endoscopic and Virtual Reality in Medicine pioneer - got employer DARPA - still works with.
Professor L. Liebis, PhD	NYU MC	Instrumentation specialist. Statistical epidemiology,
Chair R. Bucholz MD,	St. Louis University Medical Center, Department of Neurosurgery	Endoscopic surgeon and medical technology entrepreneur company - just raised Neurosurgeon and steriotactic neurosurgery system inventor need for project. Potential alpha site
S. V. Grasso, MD,	Stevens Institute of Technology and TIMA	Technology for Medical Integration (TIMA), robotic surgery expert and promoter
Post Doc/ Visiting Scientist		
J. Patrichare, PhD (expected 2002)	Graduating from Mayo Clinic Medical Imaging PhD Program	C++ image programming registration and warping, 3D modeling,
PhD graduate students	CUNY Graduate Center	Java programmer, System administrator, Web site designer and user interface tester
To be named; 3 total		

3.5 Potential for Broad-Based Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

High technology medicine is widely viewed as beneficial the public, mainly because of the probability that any one of us may unexpectedly become the beneficiary of a new life saving therapies; However the costs of such technology to insurers, taxpayers, and the underinsured can be staggering. Expensive new hardware and drug offerings bombard the medical market. In a life-threatening situation, these high costs are relegated to a lower priority. When the bills have to be paid, and policymakers review galloping high technology medicine costs, they must consider the value to our society of "big iron" capital-intensive purchases such as multimillion-dollar diagnostic imaging facilities and therapeutic equipment. The value added to our nations' economy is that CASI will be a filter and conduit to increase the worth of this investment, by increasing the ability of medical diagnostic imaging to accomplish its promise: Save lives and keep us healthy.

3.5.1 National Economic Benefits

America is underutilizing the product of its diagnostic imaging capital base. The medical imaging industry is not making the best use of the mega pixels of patient data these systems generate. From an

information theoretic perspective, we estimate that 99% of that information is not contributing to the making of therapeutic decisions. We are not disseminating this information to all concerned parties rapidly and effectively. This is partly because we do not understand, use, or effectively model the important features in these images. This is because of limitations in the state of the art for understanding modeling key features, and applying this information in rapid and effective ways for broad base of radiologists, physicians, surgeons, and therapists. Further, we need to make it understandable to the ultimate customer, the patient, and / or the patients' family. New picture archiving and network distribution systems are helping to manage the raw data, the Next Generation Internet can make more of the raw data move faster, but the nation needs better technology to understand these images, make consistent precise patient specific determinations, and maximize the effective use for this data as essential insight. CASI will decrease the entropy and increase the pragmatic value of medical pixels by winnowing them down to geometric models, trajectory vectors, and critical points.

Customers include any radiologist, radiology practice, imaging facility, medical center, and associated diagnostic or therapeutic practitioner. The patient needs to be kept in the loop as the ultimate paying customer, and consumer of the therapeutic decisions based on this information. The customers that will benefit the most are any interpretative method of CT, MRI, PET, SPECT, etc. that currently is hand contouring stacks of images prefatory to designing a patient treatment, are evaluating the ongoing results of treatment. Similarly, anyone attempting to spot critical surgical targets, such as in steriotactic brain surgery, by sighting by the center of blobby objects in hundreds of slices will be a customer. Radiation Therapy (RT) practitioners were most eager to find better methods to eliminate this time consuming drudgery in their practice.

Competitors are scattered across various application area, using mainly volume rendering technology instead of shell surface technology. Most imaging companies are focused on one technology, almost to the exclusion of other application areas. Typically, these firms arise from image consulting firms working with one large customer with a specific application in petrology, histology, computer graphics, and so on. There are general-purpose visualization systems sponsored by government research labs (NCAR), and commercialization of large university programs (ANALYZE from Rich Robb's group at the Mayo Clinic), 3DVIEWNIX (From Jay Udupa's group at U. Penn). Commercial packages include Voxel View, AVS (Advanced Visualization System), Resolution3D, Khoros, IBM Data Explorer (DX), Iris Explorer, VTK tool kit (From Kitware) are but a few of the more popular general packages. Some have exceptional interactivity based on their optimization to special graphics accelerator hardware, now common with the explosion of the computer game industry). Many have intricate and comprehensive facilities for hand segmentation, contouring, snake segmentation, thresholding, flood filling, edge detection, marching cubes, and so on. None have anything that approaches the power and insight that Digital Morse Theory based segmentation can do to simplify many segmentation tasks. We will never manage to penetrate such a broad spread of markets, but we expect that we will license our technology and that will become an important source of revenue and diffusion of our technology and theory into the industry and broader national economy in ways we can barely foresee

End users are generally serviced by consultant using any of the above visualization packages. We will focus initially on the niche markets of Radiation Therapy and Neurosurgery as vehicles to develop our core technology. However, most of direct users will be software developers integrating our technology in their software packages for use by their individual specialty markets.

It is our plan to license our technology to other industries that can apply our technology are industrial non-destructive testing (industrial CT), meteorology, metrology, histopathology imaging, entertainment industry animation, medical illustration, commercial computer graphics for advertising, virtual reality, air traffic control, multimedia, medical education and training, simulation, topography, mapping, surveying, (not topology) fluid mechanics and dynamics modeling and visualization, hyperspectral scanner imaging, Earth Imaging Systems (for interpreting satellite imagery)

The benefits to the public are longer life, better quality of life, through improved medical care, at reduced cost through more effective delivery and utilization if medical imagery.

3.5.1.1 Business opportunities addressed and economic importance to proposer and the nation

Our business opportunity is the expense and time required to produce imprecise and inaccurate segmentations from which 3D models are generated for many disparate applications. There is no underlying paradigm for understanding how segmentation works. Most of the thinking current segmentation theory is *ad-hoc*, problem, and image specific, not repeatable, and requires an expert user. Discussions with robotic surgery designers and manufactures point out the problem designing robotic trajectories are bottlenecked with the patient specific modeling. Our core technology is being hailed as a breakthrough, if we can develop working systems from our concept demonstration. Alpha site customers and business interest is building as word of our possible technology circulates in our target markets. NYUMC Radiation and Oncology and St. Louis University have agreed to participate in our development effort as alpha test sites.

The economic important to CASI of this technology is based getting meaningful assistance in surgery from computer imaging. This requires 3D modeling on a rapid patient specific basis with precision, accuracy, and dimensional fidelity. This technology gap prompted the PI's research in this area and prompted our request for funding to develop this technology.

The economic importance to the nation is improving the utility and distribution of medical imaging information, and will improve the value of this expensive technology with our inexpensive, but Internet pervasive technology. Further, this is not a comparatively expensive technology in its application because we will use centralized computer servers, connected eventually, but not necessarily by Next Generation Internet or Internet II. Our value added is our intellectual property that will lead to improve health and longer life of American citizens.

3.5.1.2 Discussion of potential users of this technology

Patient specific anatomic modeling from medical imaging and true three-dimensional modeling is required by many medical specialties. The specialization of the physician based research groups and the lack of a common language and communication leads fractionation of effort. The results of style of research effort tends to degenerate the state of the art into a large collection of tricks, techniques, conflicting algorithms, and overloaded toolboxes. Most of these techniques lack an underlying mathematical rubric, uniform precision, and validation. Computer graphics has not provided the 'sound' solutions that it appears to illustrate. This is due to the lack of computational geometry and advanced math sophistication in the graphics industry. We see a wide range of medical, engineering, technical, and scientific users for our uniform approach and new technology.

CASI's DMT based technology has a number of potential users and applications. Our initial target markets are breast Radiation Therapy and neurosurgical steriotactic surgery. Once our technology has been show to be advantageous, it is expected that other specialties will utilize it. We will cultivate bellwether client collaborations in each surgical specialty, and market through their training programs with their residents and fellows, post doctoral students and visiting scientists. Expected application areas include: Cosmetic plastic surgery (modeling skin profile changes to sell cases to patients), Craniofacial surgery (model bone cuts, skin reconstruction due to trauma, birth defects, and cancer), Obstetrics (pelvis measurements are key parts of the decision to perform a caesarian), Oral surgery (tooth implants), Orthodontics (bone growth and effect of braces, selling cases to parents), Histopathology (cancer detection, cell type recognition, and cell counting), Biological shape analysis for surgical application.

3.5.1.2.1 Market estimates

At the end of this proposal, this technology will be successful for RT and Neurosurgery. At that time, for a cost of one hundred dollars the attending physician will a model of a patient's tumor, and be able to plan and demonstrate that plan for surgery or radiation.

In the RT focus area of our project, we measure the total market from cancer epidemiology. Unfortunately, we can expect an increased cancer rate in the future caused by environmental pollution. The survival rate due to better treatment technology will also increase. This increases the CASI market by an estimated 20%. CASI technology will be a part of that survival improvement.

Breast Cancer, the target of our RT collaboration at NYUMC saw ~176,300 new cases and 43,700 deaths in 1999. Prostate cancer had ~136 new cases per 100, 000 men. Surgical treatment brachiotherapy (treatment by implanting highly radioactive seed in the cancer) and RT are all require modeling and

targeting technology that is CASI's core technology.

Expected growth of markets opportunity by increased cases and increased survival of 20 % is assumed as CASI technology is embraced by medicine. Assuming a 20% market capture share, that means that in breast RT we can expect by the time of product roll out in 4 years to 42,000 cases / year. We can estimate a similar participation in prostate cancer therapy at 50,000 cases / year.

3.5.1.2.2 Markets change and new markets from new technology.

Our initial focus area is breast RT and Brain surgery. As we penetrate in these markets CASI will license its technology into other market areas; because we will need to focus the R & D effort on the generalized problem, and a few limited specific problem areas at a time. CASI will effectively franchise its technology into market application areas for maximal rapid diffusion. We estimate that we will be doing well over 10x our base RT revenue by franchising. CASI will promote bellwether researchers to adopt our technology for their specific application area by doing custom web interfaces to their spec, as CASI are developing our generalized application area.

3.5.2 Need for ATP funding

ATP funding is required to enable CASI to complete our ongoing research and make the technological leap to market of low cost, network based anatomic computer 'foundry' modeling. We will build on the progress we started making as a subcontractor on the NIH Visible Human Project (VHP) female 'Eve' dataset. The primary mission of the VHP program is to supply anatomic content for medical school education. CASI's broader therapeutic vision requires ATP development funding because the NIH mission in this area at this time is limited.

Segmentation and Registration issues impede progress in many disparate medical and scientific fields. No one industry or medical superspeciality has the patience to fund this development effort in the general case. Few programs share the vision of this technology for its broad applicability to medicine, technology, and science.

The visualization and modeling technology is not being effectively developed in the United States. The medical imaging industry is dominated by foreign owned and controlled companies such as Sony, Picker, Hitachi, Siemens, and General Electric. We believe that the market for pixel intensive hardware-accelerated graphics is wedged in the Internet last mile bottleneck. Wide diffusion for image-based information will require new thinking, not just more bandwidth. CASI will move from a "pixel based high entropy high bandwidth" representation to a "DMT based object geometry "representation with low entropy and high information theoretic pragmatic value.

3.5.2.1 Summary of efforts to get external and private funding

The CASI vision is to provide patient specific precise and accurate Level of Detail (LOD) models for diagnostic and therapeutic applications. CASI's raw input is medical images uploaded over the Internet. The time for development of this technology is too long for Venture Capitalist window of opportunity. We do not intend to become a medical computer graphics-imaging house, medical informatics consulting firm, or a surgical robotics firm. Our goal is to focus on solving the problems that are hindering the start of the art in radiation therapy, surgical robotics, 3D modeling, animation, and many other application areas. CASI's solution will become our core competency. The PI intends to aggressively grow the company into this wide-open opportunity field. CASI's broad therapeutic vision frightens private venture capitalists, and their funding. CASI is currently funded by angel investors and the PI. CASI will leap into the modeling business with ATP funding, and be able to focus on the long-term benefits of this technology.

CASI believes that it become profitable within 5 years, which is longer than the private equity market will tolerate. As we demonstrate our core technology by the third year, we expect that we will be able to rise significant private funding, but not before.

3.5.2.2 Description of how the technology will be broadly diffused

Broad diffusion of our technology will occur because of the strong need in a broad variety of medical and general scientific modeling applications. This strong gradient will pull our technology out of our lab and into commercial franchise or licensure-based adoption. Because the application runs as an ASP, anyone who can upload an image file will be able to run their image for a demonstration of the modeling facility, and see how the CASI system will solve their problems. The short time constant of internet based

technology diffuses out into the global community, and the strong needs gradient, means we can expect explosive growth in demand as we start public demonstrations and reporting our results in the literature and major scientific and medical meetings. CASI is preparing for this onslaught and will carefully not oversell its solutions and permit it to grow in managed and healthy manor for maximal benefit to the nation and for the company.

3.5.2.3 Business experience of PI and Staff

CASI was founded in 1995, while the PI was research professor of surgery at NYUMC. The PI has managed approximately one million dollars in DARPA funding, as well as such administrative tasks as running a payroll, subcontracting, DoD audits, Federal and State audits, bank audits, invoicing, collections, financing, and accounts payables with and without an administrative staff. CASI has kept meticulous records and attained a high professional standard under difficult business conditions. The PI has demonstrated fiscal responsibility managing significant federal funds responsibly. The PI has extensive technical management experience. Mr. E. Gurfein will be joining our team as our business manager, bringing his experience in scientific startup funding, finance, management, and marketing.

3.6 Bibliography

Karron, D. B. (2001) Leveling Eve: Digital Morse theory of isocontours in RGB space. To be presented at: SIAM Activity Group on Imaging Science: Imaging Science 2001, September 22-24, 2001 Boston USA. Mini-symposium entitled: Navigating the Visible Human: Differential Geometry and Computational Anatomy. Invited by Fred Bookstein, University of Michigan, Ann Arbor, USA

Cox, J, and Karron, D. B. (in press 2001): Digital Morse Theory with Selected Applications. Accepted pending rewrite to Graphical Models and Image Processing (GIMP) of Academic Press

Karron, D.; Cox, James; and Mishra, B. (1999); System and Method for Surface Rendering of Internal Structures within the Interior of a Solid Object; Patent #5,898,793

Karron, D. B. and Cox, J. (1995): Extracting 3D Objects from Volume Data using Digital Morse Theory. In Computer Vision, Virtual Reality and Robotics in Medicine, Nicholas Ayache, Editor; Lecture Notes in Computer Science, Vol. 905, Pages 481 -- 486.

Karron, D (1994) New Findings from the SpiderWeb Algorithm: Toward a Digital Morse Theory. Visualization in Biomedical Computing (VBC) '94

Karron, D.; Grossi, E.A.; Weinreb, J.; Stephenson, J.; Porte, B.; (1994) The SpiderWeb algorithm applied in 4D: Using a topologically correct isosurface tracking algorithm to follow the moving surfaces of the heart. 1994 Society of Nuclear Medicine Computer and Instrumentation Council Midwinter Meeting in Seattle, Washington, February 7 -- 9, on ``Dedicated Instruments and Computer Processing Techniques for Cardiac and Brain Imaging."

Cox, J.; Karron, D.; and Mishra, B. (1993): The SpiderWeb Surface rendering algorithm. Innovation and Technology in Biology and Medicine (ITBM Volume 14, Number 6, Page 634 - 655. December 1993

Karron, D. (1993) Novel Surface Rendering and Object Registration Methods for Three Dimensional Medical Imaging: The ``SpiderWeb" Surface Algorithm and the ``Pointers" Technique for Integrating Multimodal Images. Ph.D. Dissertation

Karron, D., and Cox, J. (1992) Mathematical Analysis of ``SpiderWeb" Surface Construction Algorithm. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society, J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 1250--1252.

Karron, D. (1992) The ``SpiderWeb" Surface Construction Algorithm for Building Triangle Mesh Surfaces in Noisy Volume Data. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society", J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 2084–2086.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. Proceedings of the Visualization in Biomedical Computing Conference '92, Chapel Hill, North Carolina; Richard A. Robb, Editor. Society of Photo--Optical Instrumentation Engineers; Proceedings Volume 1808, Pages 462--576.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. NYU, Department of Robotics Technical Report.

Karron, D. (1991): A novel algorithm for calculating the closest approach of skew lines using singular value decomposition. NYU, Department of Robotics Technical Report.

Cutting, C. B. and McCarthy, J. G. and Karron, D. B. (1988) Three--Dimensional Input of Body Surface Data Using a Laser Light Scanner, Annals of Plastic Surgery, 21:1 (July), Pages 38--45.

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2003

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF C... INSTITUTE OF STANDARDS AND TE(

(FOR ATP USE ONLY)
00-00-4607+21
GATE 2

SINGLE COMP/ (A (CAT PRO(

2001-3I

Public reporting burden for th existing data sources, gatheri estimate or any other aspect of this collection of ... hours per response, including the time for reviewing instructio ns, searching wing the collection of information. Send comments regarding this burden ucing this burden, to Director, Advanced Technology Program, Nati onal Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administrat ion Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
Competition 00-01	B0600 / I0400	3 (Three) YEARS 36 MONTHS

4.A. OTHER ATP SUBMISSIONS
LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED

NONE

4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S).

NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

http://www.casi.net

6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [X] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY

7. EMPLOYER IDENTIFICATION NUMBER (EIN)

E.I.N. #13-388-9180

8. DUN AND BRADSTREET NUMBER

D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr.D. B. Karron (Ph.D.)
Chief Technical Officer
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr. D. B. Karron
President
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PROPOSER	$ 30,000	$ 30,000	$ 40,000	$ 100,000
C. TOTAL (A + B)	$ 830,000	$ 630,000	$ 640,000	$ 2,100,000

12. PROPOSAL TITLE

Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

Computer Aided Surgery, Inc. will develop a new computer application server that will take calibrated, encrypted raw images from a clients' medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet.
Our system will rapidly generate encrypted, precise, accurate, and variable resolution three dimensional tiled models applicable for diverse applications as radiation therapy, surgical planning, intraoperative guidance, rapid manufacturing of prosthesis, verification of surgical results, robotic surgery trajectory planning, patient communication, education and other customer specific applications
The novel idea, that enables the technological leap forward is Digital Morse Theory.
The essential insight of Digital Morse Theory is that it describes the behaviour of three dimensional SpiderWeb surfaces surfaces in terms of Morse Critical features.
These surfaces are the computational building tiles of the biologically and medically important objects we wish to parse from an opaque brick of bytes that compromise a volume data set.
We can build an index of all of the objects in a volume to utilize these elements in terms of their generator critical points: Our novel geometric construction algorithms will be embodied in a network based application service provider model. The server will upload from the radiological diagnostic image producer, and download to the therapeutic consumer model. We will function as a unique, super specialty medical imaging Internet Service Provider.

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRA MS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

		YES	NO
i.	IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
ii.	WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
iii.	DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☒
iv.	IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
v.	IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
vi.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AN D/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☒
vii.	DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☒

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SEC URE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

CASI's reputation as a basic research company has made our efforts to raise private capital for this high risk project difficult Traditional paths to commercalization financing would require many years of academic research, which private equity will not fund.

Our goal is to use ATP funding to go directly from preliminary results with a novel proven theory to market dominance intellectual property available to all medical and scientific customers over the internet.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
D. B. Karron, PhD President and CTO, Computer Aided Surgery, Inc.	+1 (212) 686 8748
19. SIGNATURE D.B Karron PhD D. B. Karron, Ph.D. President and C.T.O.	**20. DATE** August 6, 2001

NIST-1262 (REV. 7-2000) (PAGE 2)
ADMINISTRATION/IPSG ELECTRONIC FORM

3 The National Opportunity

Computer Aided Surgery, Inc. (CASI) will build a new Application Service Provider (ASP) on the Internet for uploading stacks of pixel images from varied medical imaging producers and downloading to client PC's dimensionally accurate and precise 3D models. These models are for treatment planning, simulation, rehearsal, patient, and medical education. The key feature of the CASI service is that it produces a novel 'graph' or index into all of the volume objects and a 3D model, not just an image. The user manipulates the model on the client computer equipped with a 3D interactive graphics accelerator board, commonly used for computer games, via web browser plug-in software. The model is used for making critical treatment decisions, such as planning radiation beam trajectories. This is a surgical anatomic "blueprint" for treatment planning and evaluation, intended to model and demonstrate properties of patient data. Digital Morse Theory (DMT) permits rapid segmentation and converts pixels into contours enabling rapid interaction by users via the Internet.

CASI offers a unique opportunity for broad-based national benefits by improving the quality and standards of national medical care with reduced cost, patient mortality and morbidity with faster throughput in many application areas. In this proposal, CASI will target Radiation and Oncology with Radiation Treatment (RT) planning technology.

Current technology for anatomic modeling and treatment planning consumes time, labor, and is complicated to use. Currently, professional operators are producing varied results, even with the same data, reprocessed by the same operator. It is not suitably precise for critical radiation or surgical therapy. CASI's improvement will use its DMT 3D surface to rapidly obtain stable measurements delivered via web browser. CASI technology anticipates demands for trajectory planning in the emerging markets of surgical robotics, radiation treatment, and image-guided therapy. Support of these industries will reap broad societal benefits including better medical care, improved national worker productivity, and longer life.

3.1 Proposed Technological Solution

CASI will build a clinical geometry "foundry", casting clinical models in triangular tiles that define intricate, real surfaces in three dimensions. These models will be used for solving problems such as calculating trajectories for radiation beams to treat cancer. CASI's improvement will use 3D surface modeling to rapidly obtain stable measurements delivered via web browser. CASI will embody its novel geometric algorithm as a network ASP and will 'cast' anatomical structures for biological, surgical, and educational purposes. With novel mathematical theory, computer graphics programming experience, and clinical research experience, CASI will deliver in many high tech medical and non-medical modeling applications.

3.2 National Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. It will also simplify clinical care. CASI will create new markets for model-based information as the core competency is established that will go beyond the initial applications. There are many potential markets. CASI is not selling a software product. It is providing a network-based service for manipulating user pixels into useful geometric constructs. CASI's business model is of software as an Application Service Provider (Torode 2001).

The visualization and modeling industry and technology are not being effectively developed in the United States. Wide diffusion of insight from image-based information will require new thinking, not just more bandwidth. CASI will move from a 'pixel based low information representation' to a

'DMT based object geometry representation' with high pragmatic information content.

Industries benefiting from this technology include medical imaging, animation, as well as Hollywood animation, and weather prediction in meteorology. The ultimate benefit to the public is better diagnosis and treatment for various cancers, with increased quality of life.

ATP funding is required because of short ROI period demanded by private investors, the relatively long development time required for this research, and the many broad areas beyond the immediately targeted medical application. CASI opportunities are in many disparate markets. The national opportunity is in the broad diffusion into many needed applications, and the ATP program is the only funding agency that can take such a broad view of the long term and fund it significantly.

3.2.1 Pathway to Economic Benefits

The CASI Internet solution will grow explosively once released. Internet payment systems provide the infrastructure for direct revenue recovery and interaction with customers. Insurance carriers reimburse costs of 3D studies at the one to three hundred dollar levels. Compared to the established market for high-resolution graphical representations in the medical illustration and advertising industry, it is clear that there is a much larger market for inexpensive patient specific diagnostic 3D models. CASI's intends to become THE clinical modeling resource firm, going beyond medical illustration, and becoming a reference standard for dimensionally precise and accurate anatomic models. The CASI will reduce the cost of generating models from tens of thousands of dollars and hundreds of person-hours to pennies and seconds.

The PI has extensive 'intrapeneurial' experience, starting with early computer networking within medical school in the early 80's (the ability to promote and launch projects inside large organizations). The PI has managed to attract bellwether early adopters in various medical specialties for early stage research collaboration. The PI's extensive medical center experience and professional standing enables CASI to effectively collaborate with clinical departments. These skills insure the broad diffusion of national benefits from CASI research into commercial development for the long-term success of the company and the return on the government's investment.

The PI has also recruited the participation of Mr. E. Gurfein, MBA, as the CASI project manager. Mr. Gurfein has over twenty years of experience in the marketing and commercialization of R&D with companies such as Sperry Rand, Perkin-Elmer, and Engelhard.

4 Potential for Broad-Based Economic Benefits

As discussed above, the broad based economic benefit to the nation will be improved health care that will prolong and improve the quality of life, reduce employee sick leave, will decrease disability related payouts, and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs.

America is underutilizing the product of its diagnostic imaging capital base. The medical imaging industry is not making the best use of the mega pixels of patient data these systems generate. From an information theoretic perspective, CASI estimates that 99% of that information is not contributing to the making of therapeutic decisions. The diagnostic imaging industry is not disseminating this information to all concerned parties rapidly, effectively, and usefully. New picture archiving and network distribution systems are helping to manage the raw data, the Next Generation Internet can make more of the raw data move faster, but what our nation needs from this data is essential insight. CASI will increase the information content and the pragmatic value (Weinberger 2001) of medical pixels by winnowing them down to geometric models, trajectory vectors, and critical features/points. DMT solves significant practical problems in image understanding and 3D modeling, as well as information compression. This leads directly to improved diagnostic accuracy, and therapeutic precision. Analysis of medical images is expensive because of the extensive and expensive human photo interpretation, hand contouring, and guesswork that is the current practice.

Medicine needs a rapid 3D modeling capability for precision image guided therapies. This is a particular problem in medical image analysis. CASI addresses the hard problem of bringing advanced mathematical insight directly to various application markets, and improving the yield, efficiency, and cost effectiveness of image based diagnosis and therapies. For our primary example application, this is the critical measurement of accurate tumor border and surrounding anatomy geometry required for precise targeting for surgical and radiation therapy

4.1 Specific Broad Based Economic Benefit

Broad based economic benefits will result from the CASI development plan, which consists of the direct development of core technology into specialized application areas. CASI will accomplish further development by fostering a network of bellwether early adopters professionals in other areas, leading to indirect national economic benefits. CASI's leading application area is improved treatment of breast cancer, followed by the prostate.

The second greatest killer of Americans is cancer. Breast cancer continues to be the second leading cancer in women in the US, with more than 45K deaths this year (Greenlee *et al* 2001). Cancers of the prostate, colon, and rectum combined to contribute 45% of cancer deaths among men. As baby boomers mature and become more susceptible to cancers in the next 10 to 20 years, these rates are expect to increase at a rate much greater than the general population growth.

Improved treatment of breast cancer is CASI's primary application area, followed by prostate cancers

4.1.1 CASI application development areas

Radiation Treatment (RT) beam trajectory planning in collaboration with Sylvia Formenti MD, and Keith DeWyngaert PhD at New York University Medical Center will be CASI's first application area. RT is the preferred way to target many types of cancerous tumors; however, localization of therapeutic intensity without collateral damage to healthy tissue is a serious problem. Improved diagnosis and earlier treatment have produce significant reductions in mortality. CASI technology improves treatment and affects the reduction of the morbidity (symptoms) of the disease increasing the quality of life during and after treatment.

Early detection, improved surgical techniques, and aggressive systemic therapy have improved quality of life and survival for patients with less advanced breast cancer Tumor regression is the result of the targeted radiation.

The nature of prostate cancer, similar to the breast, is that more radiation produces a better cure. Better targeting technology will have a profound effect on morbidity and mortality.

However, the potential for RT of solid tumors has not been realized mainly due to the dose-limiting toxicity associated with systemic large levels of radioactivity. The technology to be developed will increase the radiation delivered precisely and accurately to the tumor site and decrease the dosage to the non-target regions, a significant improvement in the treatment outcome can be expected. Even greater improvement in treatment outcome is expected when targeting technology is coupled with a variety of methods under investigation at NYUMC to improve the tumor targeting of radioimmunoconjugates including the use of antibody fragments, recombinant single-chain antibodies, and drugs to modulate tumor vasculature. This technology will also be useful in other cancers including prostate, head and neck and colon.

Radiosurgery is the use of carefully targeted radiation instead of surgery to treat tumors, generally in the head and neck. This expensive high technology treatment can spare the patient from invasive dissection surgery, with low morbidity. Treatment planning is a vital and much larger part of these procedures, and CASI modeling technology is expected to play a significant part in reducing costs and increasing throughput (Karron 1992).

4.1.2 Specific National Economic Benefits Table

[1]Patient Population Class	New Cases in 2001	Cost Per Case in K$			Mortality, 000		Morbidity		National Cost B$ / Throughput		
		Hi	Low	Avg.	Cur.	Del	Pre	Post	Now	Save	Rate
Breast Cancers	**193,700**	25	50	35	45	-2	Fair	Good	6.8	-.29	+25%
Prostate Cancers	**198,100**	30	20	25	30	-1	Fair	Good	4.9	-.27	+25%
Radiosurgically treated cancer	**8,000**	40	30	30	10	-1	VG	Excl	.24	.016	+50%
Estimated Totals	**412,000**			**27.5**			Fair	Good	12.2	**-.59**	+20%

The principal tangible value of the CASI technology treatment improvement is in reduction patient morbidity and cost, with an increased productivity. The estimated cost savings of CASI technology in RT planning is a reduction from $1K per average with a savings of $500 in cost savings for the Medical Physics component, a reduction from $2Kper case with a savings of $1K for the Physician Oncologist Treatment Planning, and a reduction estimated of $2K for Radiosurgery. RT treatment typically bills separately for the Medical Physics and the Oncologist treatment plans, so the savings are additive. Taking these cost savings to the national caseload will result in an estimated **national total savings of approximately $.5B / year, if CASI were in production today[2]**. Judging from the response to CASI collaboration offers by various medical specialty groups, there will be strong demand for our technology. **Assuming an average study produces at a $100 charge on the server computer, a 20% capture of the 400K/year new cases for RT treatment planning market, @ 2 studies / case, CASI can reasonably expect a gross revenue of $16M per year from this application alone[3]**. Finally, as explained above above, the national cancer rate is expect to grow faster than the national population growth, given the ageing of the baby boom cohort into middle and old age, where cancer strikes the most. Because CASI will become a web 'monopoly', it will become part of the standard of care for many RT and surgical procedures, CASI can expect much greater market share, as this market opens up and matures.

There are compelling intangible reasons for CASI technology beyond national cost savings and projected CASI revenue. Improved targeting means less total radiation dosage is used. That which is used is more concentrated, thus more effective in tumor shrinkage with less systemic toxicity, and less treatment morbidity (e.g., radiation damage to the heart, and/or lungs in breast cancer treatment, or the rectum and / or bladder in prostate treatment). Benefits for the patient are due to faster treatment planning, better targeting, with less treatment morbidity, and faster recovery.

Benefits to Insurance Companies and HMO's are better quality control; better ROI for imaging studies, and cheaper, faster, and better treatment planning. Insurance pays for 3D reconstruction studies, and RT planning, but at a price that does not permit adequate recovery of capital intensive computers they run on, and expensive software licenses, much less the time and expense of a professional to draft the studies. Typically, the studies cost so much more than insurance pays for them that they are not ordered, and are considered of marginal diagnostic value.

CASI can afford to charge as little as $100 per study, and is shown above, make significant revenue at a price third party payers reimburse. Depending on the application market, CASI or its franchisors, can charge more or less and still make money by the economics of scale, and the low cost and demands on its computer clients. CASI captures benefits from broad diffusion by charging for ASP time and usage, and as such directly benefits from broad diffusion via its bellwether and franchisor commercialization plan.

Application Area	Barrier	Solution
Dental Implant Surgical Planning	Optimal anchorage in inhomogeneous bone, optimal osseointegration	Braided DMT for optimal positioning
Hip Replacement, Finger Joint Replacement, and Orthopedic applications		
Earth Resources Imaging Analysis	Pixel Intensity (too many pixels)	DMT based image understanding
Hyperspectral Satellite Imaging		

[1] Data is from Greenlee et al 2001 CA Cancer Statistics 2001.
[2] Data is from typical NYUMC clinical collaborator billing.
[3] Estimated revenue linearly extrapolated from NYUMC clinical billing estimates and Cancer Statistics 2001 figures.

Application Area	Barrier	Solution
Meteorological Prediction	Isosurface modeling	DMT/SpiderWeb modeling
Craniofacial Surgery	Optimizing complex shapes	Braided DMT
Spine Surgery		
Medical Computer Graphics for Advertising, Medical and Patient Education	Expensive, slow hand segmentation, excessive surface tiling, slow rendering, lack of interactivity	DMT based segmentation and surface relaxation
Medical Computer Animation for Hollywood Entertainment Applications		
Functional MRI analysis	High and Low resolution Image Fusion	DMT image fusion
Visible Human Embryo Project	Pixel Intensity (too many data pixels), Rapid Segmentation	DMT based segmentation and surface relaxation
Visible Human(s) project		
Fluid and Thermal Dynamics	Data complexity	DMT Graphing

5 National Economic Benefits

Business opportunities addressed by this proposal are the technology gap in precise and accurate surface modeling for critical surgical and radiation treatment planning, as well as many scientific applications. By using DMT technology for image and model compression, we will develop the research as an Internet based ASP. CASI will develop its core technology for applications in Radiation Treatment of Breast and Prostate cancer, as well as in neurosurgical planning.

End users and customers include any radiology practice, imaging facility, medical center, and associated individual practitioners. Patients will benefit the most from the interpretative method of CT, MRI, PET, SPECT, *etc* that currently use hand processed stacks of images in designing a treatment. Similarly, anyone attempting to spot critical surgical targets, such as in steriotactic brain surgery, by sighting by the center of bbbby objects in hundreds of slices will be a customer. RT practitioners are most eager to find better methods to eliminate this drudgery, to more precisely locate tumors borders, and are project collaborators.

Competitors are scattered across various application area, using mainly volume rendering technology instead of shell surface technology. Most imaging companies are focused on one technology. Typically, these firms arise from image consulting firms working with one large customer with a specific application in petrology, histology, computer graphics, and so on. There are general-purpose visualization systems sponsored by government research labs (NCAR), and commercialization of large university programs such as ANALYZE (Mayo Clinic), 3DVIEWNIX (U. Penn). Commercial packages include Voxel View, AVS (Advanced Visualization System), Resolution3D, Khoros, Data Explorer DX (IBM) Iris Explorer, VTK tool kit (Kitware) are but a few of the more popular general packages. Some have exceptional interactivit y based on their optimization to special graphics accelerator hardware, now common with the explosion of the computer game industry). Many have intricate and comprehensive facilities for hand segmentation, contouring, snake segmentation, thresholding, flood filling, edge detection, marching cubes, etc. None have the power and insight that Digital Morse Theory based segmentation can do to simplify many segmentation tasks. CASI will never manage to penetrate such a broad spread of markets, but expects that it will license its technology and that will become an important source of revenue and diffusion of our technology and theory into various industry sectors and broader national economy in ways that can barely be foreseen.

Competing RT planning software generally runs on Unix super workstations, based on a slice-by-slice hand drawn or computer assisted contouring. These installations are a department fixed resource. Packages fielded by RT hardware makers are tied to the vendors hardware. Independent RT software houses include Prism Microsystems, and RAHD Oncology planning products. Some sport names like Prowess Systems, for prostate brachytherapy (selling supplies and training through their web site) and Nomos Corporation specializes in Intensity Modulated Radiation Treatment (IMRT) with CORVUS Inverse Treatment Planning. The Radiation Physics departments, at the University of Florida, use and promote the Pinnacle3 Treatment Planning from spun out companies. Oak Ridge National Labs distributes software for RT using Visible Human Data. Most use volume visualization as an aid to review slice-by-slice layout results. None make use of 3D surface

technology because of problems with the technology that CASI solves.

None of these companies is able to directly offer their services via the Internet because of image compression issues and interactivity latency issues. All of these systems were developed before the Internet boom. It will be extremely difficult for them to reinvent themselves as competing ASP's due to the image understanding, modeling, and compression barriers that DMT IP solves.

It is CASI's plan to license its technology to other industries that can apply its technology. Among there are industrial non-destructive testing (industrial CT), meteorology, metrology, histopathology imaging, entertainment industry animation, medical illustration, commercial computer graphics for advertising, virtual reality, air traffic control, multimedia, medical education and training, simulation, topography, mapping, surveying, (not topology) fluid mechanics and dynamics modeling and visualization, hyperspectral scanner imaging, and Earth Imaging Systems (for interpreting satellite imagery).

CASI leads with new ideas that will solve hard multiple industry wide problems. CASI is behind in implementation and building a customer base. CASI will catch up by a leapfrog strategy, taking the fruits of its research directly to the customer and end user.

The core technology intellectual property is protected by US patent #5,898,793 (Karron, Cox, and Mishra, 1999), and so advanced; that there is moderate risk of failing to achieve successful commercialization goals in time.

The benefits to the public are longer life, better quality of life, through improved medical care, at reduced cost through more effective delivery and utilization of medical imagery.

CASI's case for government use of taxpayer funds are based on the large benefits outlined previously. Benefits to the nation beyond those received by CASI are better citizen health and recovery from cancer; a major national health concern and cost. CASI's opportunities in the immediate future are the development of better cancer treatments within a price that third party payers reimburse.

Broader impacts in the more distant future are the scientific discoveries enabled by better and rapid segmentation of volumetric data, and better understanding of complex data relationships where computer graphics tends to obscure intricate objects. Applications include x-ray crystallography and proteomics, advanced computer graphics.

DMT research is pathbreaking because it enables a novel method of analysis for difficult problems in hyperspectral image understanding, x-ray crystallographic determination of molecular structure, and very large data set understanding. These applications are beyond the scope of CASI's immediate research plans, but CASI is anxious to support activities in these areas by business and scientific colleagues in these areas. CASI's development plans for DMT research permit any researchers to submit image stacks of any subject for online analysis. As the usefulness of the analysis becomes clear, the CASI ASP infrastructure can support multiple industries and technologies. For example, semiconductor epiaxial ultra lithography, or the deposition of nanoscale structures in semiconductor fabrication requires modeling of the crystal front growth. Isosurfaces and level set analysis is being used as an important modeling method for this industry. DMT analysis can be adapted for investigating and modeling seed crystal growth, and the role of perturbations and faults in the crystal lattice.

CASI's research opens many pathways to economic activity, many of which we can only dimly foresee at this point. DMT is a novel approach to computational geometry analysis from image data. DMT research is a career path for many young scientists in medical imaging and computational geometry; demonstration of the economic potential will attract entrepreneurial scientists to explore applications and launch new industries outside of academia.

CASI core technology will enable fast and cheap segmentation and registration of large datasets. CASI will exploit this technology for fast and low cost radiation treatment planning, over the Internet. The time required for billable studies will be reduced by hours for faster study throughput.

The main benefit is to patients, with less morbidity from cancer treatment, and better treatment throughput for treatment planners by physicians and medical physicists. Many hospitals and private practices will benefit, as they will not need to invest in expensive computers and software licenses to use CASI technology via its ASP web browser clients.

Isosurface modeling is an important method of data analysis in many physical science areas. Isosurfaces are of major benefit to meteorology, fluid and thermal dynamics, hydrodynamics, and solid-state physics. Isosurfaces are vital in x-ray diffraction studies to establish molecular structure for many biochemical applications, including proteomics. Traditionally, these are painstaking, long studies, where the two main bottlenecks are getting an unknown substance to crystallize, and the other is to fit a molecular backbone around the electron density isosurfaces. As CASI DMT provides an index of all of the objects in a density field, this will have important spillover benefits in the physical and basic medical sciences.

Synergy will be achieved with other computational geometry groups working in level set theory and advanced computational geometry research. CASI offers a cheap and accessible embodiment of Digital Morse Theory object mapping that will promote research in other groups that may not have the computing resources to model larger data sets, or money for expensive software packages. Surface modeling is complementary to volume imaging, which is the dominant visualization technology for computer graphics.

By developing DMT technology as an ASP, it will not require extensive technical abilities for others to run sample studies. Casual web surfers can also submit images or image stacks for sample analysis and modeling.

The PI and CASI have published its research findings in both the professional literature and via the CASI corporate web site at http://www.casi.net/. Publications range from Cox, Karron, and Mishra in 1993 to Karron and Cox, Karron, and Ferdous in 2001. Additional papers and presentations are underway for other national meetings such as Medicine Meets Virtual Reality 2002.

6 Need for ATP Funding

ATP Funding is needed because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business model to rapidly bring it to market. CASI needs the funding to focus on its core technology, and then the production of anatomic modeling for RT planning. Building on preliminary results with the NIH Visible Human Project (VHP), CASI will create new markets that will be profitable within five years.

Equity markets, in general, have a cloud of uncertainty over them at this time, which translates into investors staying on the sidelines. While we observe this somewhat in publicly traded equities, it is even truer of the illiquid private equity marketplace. Generally, the current requirements, among others, for private equity investors is that:

1. Profitability can be expected within two years.
2. The technology is reduced to practice.

CASI had made a significant effort to obtain private equity funding for this activity. A number of high net worth individual investors have been approached, as well as venture capital funds and corporations with bids to Toucan Capital Corp, Global Business Network, CMMC Ventures, Inc, Sumitomo Corporation of America, Madison Partners, Bristol Meyers Squibb, Paramount Capital and the Herrick Fund. CASI's proposal was uniformly rejected mainly for the reasons cited above.

Other potential sources of funding, which are not appropriate as follows:

1. NIH clinical funding is appropriate for funding specific disease applications, but not for funding the basic core modeling technology. NIH Funding will be pursued with our clinical collaborators in this project.
2. NSF funds universities. The pursuit of widespread academic acceptance is slow, and will not solve critical medical and industrial problems. NSF SBIR grants are inadequate and too short

term.

3. Medical and other imaging companies have stake in their own products and may fund research in their specific imaging technology. CASI's experience with imaging hardware companies is that they tend to restrict the research, with unacceptable intellectual property, publication, and marketing demands. Previous corporate sponsors of this research (SGI) pulled the plug with market downturns and when individual sponsors within the corporate structure leave, so does their support.
4. DoD SBIR Funding is too small and short term, with a heavy reporting burden. CASI has experience with staccato 6-month Phase 1; halt, 18-month Phase II efforts. This is a suitable mechanism for applied development efforts of more mature technology, but not for the sustained fundamental research proposed here.

6.1 The ATP difference

No one industry or medical superspeciality has the patience and broad view to fund this effort for the general utility. Segmentation and registration issues impede progress in many disparate medical and scientific fields.

ATP can support the technical innovation and business risk of developing DMT technology into an infrastructural network resource for everyone on the Internet. This has too long of a ROI, and is too broad in its ultimate utility for private investors. ATP sponsorship will enable CASI to implement DMT algorithms for everyone on the net instead of proving them on paper for other mathematicians. DMT grew to solve the PI's painful problems doing image analysis projects for anatomic modeling. Anyone doing these studies can appreciate the utility and need for this proposed resource. CASI could win many more contracts if the facilities proposed here, were already in production. Clients feel ignored because CASI is focusing on research instead of directly applying itself to the clients' immediate problems with conventional hand editing solutions. CASI prefers not to give up the intellectual property rights. This broad risk weighed aganst broad national benefit requires a funding agency with a broad view and willingness to take a patient return on investment.

People are dying from treatment failures. Better treatment planning and evaluation will avert these deaths. Academic, industrial then commercial diffusion is too slow and ponderous; CASI will bring the fruits of its research directly and immediately to its clinical collaborators; and then to the medical and scientific public at large via its rapid ASP development plan. Working in parallel with commercial franchise implementers will further speed up the diffusion of CASI technology from a Brownian motion to a directed explosion.

6.2 ATP acceleration of the technology development

ATP's sponsorship provides not only acceleration in the rate of DMT computational geometry research, but a qualitative difference in the way this academic research is perceived. Demonstrating the economic value of this deep mathematical insight will stimulate more research to be developed by mathematically oriented scientists into economically and nationally beneficial projects.

The European Union (EU) has traditionally respected advanced mathematical concepts, as evidenced by EU investments in computer vision and graphics research. American technology development has tended to focus more on expensive hardware, and possibly neglected the benefits that a deeper understanding can bring (cheaper hardware, less overbuilt systems, better precision and accuracy).

If ATP declines to fund this project, the DMT research will limp along as a sideline to CASI image contracting and the PI's student dissertations.

Without ATP funding CASI will become a contract programming shop, hindered by its unimplemented ideas. Meanwhile the EU will move first into advanced image understanding on a theoretical level. Buggy academic software packages will follow from graduate students. New

modeling technology will appear first in Siemens medical imaging equipment, and then GE will license it. Eventually the state of the art in computational geometry will catch up to DMT. Research implementations could start appearing in 6 years, and software-containing DMT inspired package features appearing in 8 to 10 years.

CASI's goal is to leapfrog this slow, wasteful, and ponderous mechanism of incremental and diffusive scientific advancement.

6.3 CASI angel and VC private funding efforts

Mr. E. Gurfein, an early technology participant, with long experience in early technology development, was attracted to CASI. Mr. Gurfein cannot raise private equity funding at this stage, yet he is willing to invest significant personal effort managing this project with the intent of raising private capital as CASI risk decreases sufficiently for private investment.

This research is in danger of failure caused by under-funding. CASI cannot do production contract programming and push the state of the art without adequate funding for research as well as production coders, product support, and business/marketing people.

7 Pathway to Economic Benefits: CASI commercialization strategy

CASI prospective customers are in two broad classes: Primary customers deal directly with the CASI ASP in the RT markets, while secondary customers deal with franchisors, who resell and package the CASI ASP server under their own label.

Primary customers include radiological image producers, medical imaging practices, and image consumers. They will use the CASI web services for better communication and distribution of their product with their client physicians. The technology will enable RT collaborative planning (studies with multiple drafters) at academic medical physics departments, as well as at physicians' homes, on the road, and at primary care community hospitals (which generally don't have the most sophisticated resources).

Secondary customers are customers attracted by franchisors' and CASI marketing activities for secondary application area. Example include cosmetic plastic surgeons planning craniofacial cases, implant oral surgeons planning a full mouth implant procedure, as well as computer graphics firms. Patents will demand it of their surgeons, particularly if the patients currently of patients as informed consumers, shopping for doctors. Patents increasingly want to know precisely what their surgeon will do to and for them. An emerging class of medical imaging applications is vanity radiology and imaging, particularly if the images are animated, colorful, engaging, and fun and easy to explore. Patients are doing full body scans at their own expense without any motivating clinical reason, looking for pre-clinical or subclinical problems, as part of the trend to comprehensive and expensive wellness medicine (Tuller 2001).

7.1 CASI technology development through bellwether early adopters and implementer-franchisers

Bellwether early adopters are a special class of clinical and scientific professionals who are the first to recognize and try to use early stage technology. These are technically sophisticated users willing to pay a high price for new technology and can manage to use it despite the bugs and problems. Their motivation is not profit. They are generally employed at academic medical centers and are highly respected by their peers and colleagues. Their recommendation for a new technology can catapult it into the broader market of less sophisticated users. The PI knows a number of these professionals in dentistry, endoscopic surgery, ENT, plastic surgery, craniofacial surgery, oral surgery, neurosurgery, ophthalmic, retinal, histopathology, obstetric surgery, orthopedic surgery, among others. CASI will collaborate by assisting these users in the development of CASI core technology in their specialty.

CASI will foster the business development of its technology in other application areas by working with franchisors. These are profit oriented software developers who see the utility of CASI technology in a problem area they have expertise in, and have the sophistication to write front-end browsers that address specific problems of the application area. They can be affiliated with bellwether early adopters. CASI will host private label web sites that have a special look and field given to it by its implementation franchiser. CASI will support potential implementer-franchisors by the development sample applications to stoke and demonstrate demand. Franchise fees will help fund for implementation costs. Each use of the CASI modeling technology will result in a charge to the account holder, and a credit to the franchiser. CASI technology is not specifically licensed, but leased to a franchise holder. CASI manages the back end image decomposition and segmentation, as well as billing and royalty collection. An example potential franchisor and end user is the Anatomic Travelogue (http://www.anatomicaltravel.com/), a neighboring NYC medical computer animation house.

CASI will take the major role in introducing the technology to marketplace through the CASI web site, professional marketing, communications, and commercialization activities. These consist of publication of papers in archival journals, conference presentations, and software demonstration at booths rented at major meetings. The CASI web site will provide free samples of the technology as the research emerges and becomes a working application. See the table below for representative professional outlets that the PI has presented at, is invited to present at, is publishing at, and will publish in. CASI understands the market from many perspectives, from surgical virtual reality, surgical simulation to functional neuromagnetic modeling and medical illustration/animation. The PI has observed the nature of the medical image market as a fragmented industry, with many independent minded clinical academic researchers with little cross specialty communication.

7.2 Professional Marketing Venues and Outlets

Archival Journals	**Date**	**Action**
Journal Of Mathematical Imaging and Vision	Fall 2001	Paper submitted and accepted
Graphical Models and Image Processing	Fall 2001	Paper submitted and provisionally accepted
Professional Society Meetings		
Society of Industrial and Applied Math Activity Group on Imaging Science: Imaging Science 2001 meeting	Oct 2001	Member. Invited Presentation
American Association of Physicists in Medicine 2001 Annual Meeting	July 2002,3,4	Member Presentation planned
Association for Computing Machinery (ACM) Special Interest Group on Graphics (SIGGRAPH)	Aug 2002,3,4	Member Submission, booth Planned
American College of Radiation Oncology	July 2002	Targeted society, submission planned
American Brachytherapy Society	June 2001	Targeted society, submission planned
Medical Conferences		
Medicine Meets Virtual Reality 2002	Jan 2002,3,4	Abstract submitted for presentation Booth for demos
IEEE Workshop on Scale-Space and Morphology in Computer Vision Scale-Space'02	July 2002	Senior Member Submission planned
IEEE Workshop Variational and Level Set Methods in Computer Vision	July 2002	

CASI submitted abstracts and made provisional reservations for a booth at Medicine Meets Virtual Reality 2002. CASI has standing invitations to publish in major mathematical computational geometry journals, and invitations for various specialty meetings. CASI will also publish and sponsor publication in the clinical literature, specifically in the Radiation and Oncology literature, the Neurosurgical literature, and present at various national meetings with its clinical collaborators. Bellwether academic collaborators are particularly eager for the publication opportunities CASI

presents. CASI expects to present at 12 major meetings a year by the third year of the project as PI and as collaborator.

7.3 Strength, Weaknesses, Opportunities, Competitiveness

CASI strength is its strong theoretical rubric (a broad setting bigger than just the algorithm being commercialized here) that can tie together many disparate schools of imaging science. DMT is becoming a popular idea, and students are seeking the PI as a dissertation research advisor.

CASI's weakness is the lack of widely available computer demonstrations. Currently, CASI software runs only on high-end SGI graphics workstations. This will be changed with ATP support, so that DMT analysis can be obtained from any web browser client, with the hard pixel crunching occurring on a much larger and capable server host.

CASI opportunities from a competitive standpoint are strong; there are no web based medical image to 3D modeling services in operating, or under development in the near term

CASI has no direct competition to its core technology of the indexing and segmentation of large image datasets via thin web clients in an ASP environment as of now.

The international markets on the Internet do not respect national boundaries, only cultural, intellectual, and language barriers. There is better acceptance and understanding for computational mathematics in the EU, as The PI's first isosurface papers were published in France. International diffusion will be faster in the EU as the main locations for basic R & D in medical imaging are European. This is evidenced by the sponsorship by the French Government Research Consortia INRIA and the Siemens Corporate Research and Development organization of two important research conferences in the closest related areas. These are the IEEE Workshop Variational and Level Set Methods in Computer Vision at the University of British Columbia, and Scale-Space'01: IEEE Workshop on Scale-Space and Morphology in Computer Vision in 2001, and the annual Eurographics conference

7.4 CASI plan for bringing initial application to market

CASI technology's primary application is RT planning. CASI will develop an ASP for its DMT modeling technology, and develop specialized web based front ends for RT with its clinical collaborators at NYUMC Radiation Physics. As the technology matures, users (or their patients) will begin to pay for connect hours and pixels/vertices processed, with the average case billing from $100 to $500; taking approximately 10 to 90 minutes. Physician users will keep saved cases on the server, and be able to allow patients to log in and see exactly what the clinician is proposing for the patient. This will help sell the case to the patient, and to third party payers. Additionally, records of the patient (patient electronic camera images, intraoperative photographs, patient video and audio) can be stored and fused with the radiological information to provide a comprehensive electronic patient multimedia record.

CASI's direct customers are breast cancer and prostate cancer patients, and their insurers. End users are the patients physicians, medical physicists and oncologists doing patients cancer cases. Patients, insurance companies, and other third party payers will be directly charged for CASI and / or study fees directly over the Internet B2B technology with on-line credit card charges or deposit accounts.

There are other competing image processing, virtual reality, and RT packages, as discussed above. These packages have a high capital cost, and require significant computers. None are available as ASP services due to current technology limitations in image compression and network bandwidth and latency. Established users of these packages will be attracted by CASI technology by free sample studies with their data. CASI will package its technology using emulation "skins", even emulating the features that CASI obsoletes so that users of competing packages get what they want, expect, and think they need.

CASI has an ambitious, but robust research plan. The most significant research risk is the failure to achieve acceptable interactivity for image segmentation and model manipulation over slower Internet connections of the expected of many small physician users. CASI expects that faster and cheaper Internet bandwidth will become ubiquitous, and reduce the project dependence on extreme data compression that is characteristic of most web based multimedia software. Should it become necessary, CASI will market a version of its software to run on Linux workstations with graphics accelerator cards, with traditional software licensing. Some customers may insist of this model of software as product, not service.

The next level of research risk is computational loading of the CASI server with image indexing and modeling code that bogs down the system and creates unacceptable user performance. Users who submit very large image stacks may cause problems for all users on a shared server. Significant work will be invested in optimizing the code to run in a high-level server computer environment with maximal efficiency. By the third year of this project CASI will have experience with issues of alpha tester computational loading to be able to estimate the costs of scaling the server to meet user demand growth projections. The worst case is that CASI will have to utilize supercomputers instead of server computers

Many commercially successful medical, animation, and image processing software packages do not push the state-of-the-art. Successful software packages are mainly customer driven, not research / technology driven. Software is a service industry. As long as CASI customers obtain a superior service, even before the core technology development is completed, the company can produce a useful and profitable product. CASI will have responsive and productive programmers building software for our alpha customers. CASI will build demonstrations that convince prospective clients that DMT is the way to solve their problem. It will take three years to do this. ATP funding is required to build the software services that will solve customer problems before they realize that they need it, and convince them that they cannot live without it. However, should there be problems with the PI's technology development, CASI programmers can fall back to what more conventional technology customers expect, and in the absolute worst case, produce a useful and profitable program without full utilization of DMT based modeling or ASP functionality.

CASI intellectual property protection is by PI's key US Patent #5,898,793, issued in 1999 under the old patent rules, so that the term of the patent is valid for the next 15 years. CASI technology is an ASP, and since the algorithms run on a CASI server, the algorithm is protected because it never leaves the company premises.

8 People and Organizations: Experience, Qualifications and CASI Commitment

CASI facilities and equipment consist of fully networked office space for three full time programmers, three SGI indigo2 extreme graphics super-workstations, three client PCs, a NT4 fileserver, and a Power PC PowerMac. The CASI computing and network environment is superior to many academic and medical departments, due to the PI's experience as system administrator for computer operations in various medical departments. The PI has been running the www.casi.net website for five years and it is a well-known and indexed Internet resource. The website attracts consulting clients, contract work, as well as medical and doctoral students. The site hosts the PI's academic BioInformatics graduate class web site. CASI administrative resources include online payroll processing, record keeping, accounting, and budget management and fiscal reporting. The PI has experience with the FAR and DFAR.

Subcontractors CISDD provide access to CUNY faculty, and collaborators at New York University Medical Center will provide clinical facilities, Medical Physics and clinical expertise, and medical imaging data and equipment.

The PI has entrepreneurial experience ranging from building a trucking company to East

Village NYC real estate (RE) renovation and development, all while in college. The RE financed the PI's pre-medical academic bid for medical school; that led to a job in the plastic surgery department at NYUMC. The PI also has extensive 'intrapeneurial' experience, promoting early computer networking technology within medical school in the early 80's. This is the ability to promote and launch projects inside large organizations. After earning a PhD at NYU Applied Science in Biomedical Engineering in 1993 and serving as a medical school research professor, the PI won the first of three DARPA SBIR grants and launched CASI in 1995. The PI's father was an entrepreneur, with a family manufacturing business reaching back two generations.

Mr. E. Gurfein is President and Principal of Meridian Resources and Development, Ltd in Englewood, NJ, which provides consulting and equity financing for companies and projects. He was previously with Philipp Brothers, Inc., (now Salomon Brothers), New York as Vice President for projects, performing analysis, negotiations, and financing of major international and domestic infrastructure projects involving mines, petrochemicals, metal processing, oil and gas pipelines, and power generation. He has served as Project Finance Manager for pipeline construction projects in Bolivia and Argentina from 1969 to 1972. He was a member of the Board of Directors of The Mates Fund, a mutual fund in New York from 1969 to 1974. He served as Programs Manager-Defense Department and NASA projects for Perkin-Elmer Corporation. His principal marketing responsibility was for the Hubble Telescope, among other space projects. Mr. Gurfein earned a BS at The City College of New York, a Diploma at the Industrial College of the Armed Forces, and an MBA at The University of Connecticut. Mr. Gurfein was a Captain in the US Army Ordnance Corps, serving as a ballistic missile R&D officer. Publications include "Infrastructure Project Finance" (1997) by the United Nations Department of Economic and Social Affairs, Interregional Workshop on Developing Project Financing, Bangkok.

Dr. G. Wolberg earned a BE and ME (EE) at the Cooper Union in 1985 and a PhD in Computer Science at Columbia University in 1990. He wrote "Digital Image Warping" in 1990 and the following year he was awarded a NSF Presidential Young Investigator Award.

Name	Affiliation	Effort	Project Responsibility	Relevant Experience and Expertise
Core Members	CASI PI, CCNY	100%	Will write DMT core code on server, market technology	PI, DMT inventor, C++, computational geometry, computer graphics, algorithm development.
D B Karron, PhD				
G Wolberg, PhD	CUNY, CASI	75%	Server DMT Image matching code	Programmer. C++ programmer, algorithm development, digital image warping expert
Prof J L. Cox, PhD	CCNY	10%	Algorithm Development	DMT co-inventor, analysis of algorithms.
Mr. E Gurfein, MBA	Meridian Resource and Development, Ltd.	75 %	Project Management and fundraising.	VC fundraising for biotech, medical device, and chemistry startups; engineering venture capital
Consulting Members	CCNY	10%	Algorithm Development Braided DMT for Trajectory Planning	Encryption, Braid Theory, Computational Geometry
Prof M Anshel, PhD				
Prof G Herman, PhD	CCNY	10%	Algorithm Development	Theory of surfaces, image segmentation, digital topology
Prof F Bookstein, PhD	University of Michigan	10%	Algorithm Validation	Morphometrics, medical imaging and applied math
Clinical Participants	NYUMC Radiation Oncology	5%	Clinical Evaluation and Alpha testing	Breast cancer warrior using radiation therapy beams.
Chair S. Formenti, MD PhD				
Prof J K Dewyngaert, PhD	NYUMC Radiation Oncology	10%	Clinical application development	Radiation physicist; Specialist in prostate \cancer research using radiation and brachytherapy
Prof Col (Ret) R A Satava, MD	Yale University Medical Center Dept. of Surgery	5%	Clinical application development	Endoscopic and Virtual Reality in Medicine pioneer
Professor L. Liebis, PhD	NYU MC	5%	Clinical evaluation	Instrumentation specialist. Statistical epidemiology,
Chair R. Bucholz MD,	St. Louis University Med Ctr, Dept of Neurosurgery	5%	Clinical Product Development	Neurosurgeon and medical technology entrepreneur Steriotactic neurosurgery system inventor
MD and or PhD graduate students	CUNY Graduate Center		Recruited as required	Java programmer. System administrator. Web site

Name	Affiliation	Effort	Project Responsibility	Relevant Experience and Expertise
To be named; three total	New England College of Medicine			designer and user interface tester, Medical Clinical Liaison

Notes on Above: Dr. Wolberg will devote part time effort to this project in the first year, increasing to full time in the second and third year, depending on the demands of the NAVY SBIR for which he is PI and will be an employee. Mr. Gurfein will devote more than half time professional effort to this project, increasing to full time in year three (not indicated in original budget). Drs. Herman, Cox, and Anshel will be funded through the CISDD subcontractor since they are full time CUNY tenured faculty working summer and part time during the academic year involvement is subject to release from teaching load by their respective departments. Non-tenured faculty are not subject to this requirement. Dr. Bookstein and Dr. Satava will be employed as a private consultant at the rate of 100$/hour for a maximum of $2000/Y, subject to change in project year maximum. Clinical Collaborators Drs. Formenti, Liebis, Dewyngaert, and Bucholz are not going to be compensated in the first year because CASI will be focusing on researching its core modeling technology, not clinical applications. CASI will be participating in obtaining NIH clinical funding that will pay for CASI clinical development and NYUMC research in alpha product development and professional commercialization. This is subject to change in the second and third project year depending on the availability of NIH funding.

9 Brief CASI history and performance

CASI incorporated in 1995, and is less than 10 years old. CASI formed while the PI was a research professor of surgery in cardiothorascic surgery at NYUMC. The PI won a DARPA Phase I SBIR (100K). The PI left NYUMC to devote full professional effort to the DARPA project. Subsequently, CASI won various small consulting subcontracts, a Phase II SBIR (650K$), Phase III (100K$), and a contract to explore Digital Morse Theory also at DARPA. The PI is President and CTO. CASI is a NY class C Corporation. The PI owns 100% of CASI, which is a small business.

Sponsored by Col (Ret) R. Satava, MD at DARPA, Tactical Audio Displays (TAD) helped launch CASI, which developed surgical navigation technology using computer music and 3D spatial sonification, enabling surgeons to navigate instruments inside the body without looking at or through a visual display. A US Patent was obtained (Wegner and Karron. 2000). The PI's effort to build or find a market for this technology has not yet achieved success. Adopters have been other university professors (E. Jovanov and M. Quinn). DNA and Protein sequence sonification was another effort to apply computer music and sonification technology.

Significant Federal R&D awards within the past five years in the same general technical area indicating feasibility of technical claims

Agency	Year	Description of the work	Accomplishments	PI	PM
DARPA	1998 - 1999	Digital Morse Theory Exploratory Studies	Rapid 2D contouring, Critical Point identification, DMT Karron/Cox/Ferdous Dissertation and Paper	DBK	D. Healy, DARPA ACMP **dhealy@darpa.mil**
NIH VHP / U of Michigan	2000 - 2001	Segmentation for medical education content development	3D Color contouring, rapid segmentation; Karron 2001 presentation	DBK	D. Jenkins NIH **jenkins@nlm.nih.gov** T. Yoo, NIH, **yoo@nlm.nih.gov** B. Athey, U Mich **bleu@umich.edu**

CASI is submitting a NAVY Phase I SBIR for "Omnidirectional surveillance of carrier flight deck activity". The proposal eliminates camera operators and TV cameras that record aircraft takeoff and recovery operations with omnidirectional video systems. The geometric distortion is corrected using computer image warping and fused using DMT technology. The PI on this project is Dr. G. Wolberg

9.1 Financial and Employment Information

Income Statement	1998	1999	2000
Revenue	250,000	100,000	32,000

Cost of Sales			
R & D Expenditures	250,000	100,000	60,000
Net Income before Taxes	0	0	0
Net Income	0	0	0
Balance Sheet			
Total Assets	100,000	200,000	200,000
Total Liabilities	65,000	40,000	20,000
Net Worth (Owners Equity)	45,000	160,000	180,000
Employment Information			
Full Time Employees	2	1	1
Part time Employees/Contractors	3	1	2
Full time R & D Personnel	2	1	1
Part time R & D Personnel	1	0	0

Fiscal and Employment Table Notes: The CASI TAD project was funded for approximately $850K in DARPA SBIR Phase I, II and III from 1996 through 1999, the bulk of which was used in 1997 and not show on this table. The company entered the technology development 'valley of death', where basic R & D funding ends and commercial funding picks up the research. The PI has decided not to further pursue TAD commercialization, and is negotiating with colleagues interested in picking up academic funding with the CASI prototype equipment. The crash in CASI income in 2000 was due to two disastrous military and academic subcontracts

10 References

Karron, D. B. (2001) Leveling Eve: Digital Morse theory of isocontours in RGB space. To be presented at: SIAM Activity Group on Imaging Science: Imaging Science 2001, September 22-24, 2001 Boston USA. Mini-symposium entitled: Navigating the Visible Human: Differential Geometry and Computational Anatomy. Invited by Fred Bookstein, University of Michigan, Ann Arbor, USA

Cox, J, and Karron, D. B and Ferdous, N. (2001): Topological Zone Segmentation of Scalar Volume Data. Accepted pending rewrite to Computer Vision and Image Processing, Kluwer Press

Karron, D.; Cox, James; and Mishra, B. (1999); System and Method for Surface Rendering of Internal Structures within the Interior of a Solid Object; US Patent #5,898,793

Karron, D. B. and Cox, J. (1995): Extracting 3D Objects from Volume Data using Digital Morse Theory. In Computer Vision, Virtual Reality and Robotics in Medicine, N Ayache, Editor; Lecture Notes in Computer Science, Vol. 905, Pages 481 – 486.

Karron, D (1994) New Findings from the SpiderWeb Algorithm: Toward a Digital Morse Theory. Visualization in Biomedical Computing (VBC)

Cox, J.; Karron, D.; and Mishra, B. (1993): The SpiderWeb Surface rendering algorithm. Innovation and Technology in Biology and Medicine (ITBM Volume 14, Number 6 Pages 634 – 655 December

Karron, D. (1991): A novel algorithm for calculating the closest approach of skew lines using singular value decomposition. NYU Robotics Technical Report

Karron, D. (1993) Novel Surface Rendering and Object Registration Methods for 3D Medical Imaging: The 'SpiderWeb' Surface Algorithm and the 'Pointers' Technique for Integrating Multimodal Images. Ph.D. Dissertation

Greenlee, R. T., Hill-Harmon, M. B., Murray, T. and Thun, M. (2001) Cancer Statistics 2001. CA Cancer Journal for Clinicians

Torode, C. (2001) CRN ASP Roundtable: ASP executives are tweaking their business models to spur broader acceptance of software as a service: ASP's make their case. CRN 6/11 Page 14-26

Weill, P and Vitali, M. R. (2001) Place to Space: Migrating to E-business models. Harvard Business School Publishing Corporation

Weinberger, E. (2001): Pragmatic Information Theory. http://www.blumenthalassociates.com/Academics/AcademicStuff.html

Jovanov, E.; Starcevic, D.; Wegner, K; Karron, D.B.; Radivojevic, V. (1998) Acoustic Rendering as Support for Sustained Attention during Biomedical Procedures. In Proceedings of the Fifth International Conference on Auditory Display (ICAD), Glasgow, UK, Nov. 1-4.

Wegner, K and Karron, D.B. (1997) Surgical Navigation Using Audio Feedback. In Proceedings of the Fifth Annual Medicine Meets Virtual Reality Conference, San Diego, IOS Press, Amsterdam; Jan

Wegner, K. and Karron, D.B. 2000: Surgical Navigation System and Method Using Audio Feedback, U.S. Patent #5,898,793

Tuller, D (2001): The Standard Checkup? Well, Not Exactly: New York Times. Aug 6

w/p summary of award + Amendments

Award 9/29/01	Year 1	Year 2	Year 3		Cost Share
ATP	800,000	600,000	600,000	2,000,000	96.39%
Cost Share	36,500	30,500	43,500	110,500	3.61%
Subtotal	836,500	630,500	643,500	2,110,500	

Amendment #1 - 10/24/01 — No money changes

Amendment # 2 - 1/4/02	Year 1	Year 2	Year 3		
ATP	800,000	600,000	600,000	2,000,000	95.64%
Cost Share	36,500	30,500	43,500	110,500	4.36%
Subtotal	836,500	630,500	643,500	2,110,500	

Amendment # 3 - 7/16/02 — No Money Changes, however, cost share changes

	Year 2	Cumulative
Cost Share - NIST	4.84%	4.57%
Cost Share - CASI	95.16%	95.43%

Amendment # 4 - 7/23/02 — No Money Changes — Puts recipient on ASAP and removes requirement for SF-272

Amendment # 5 - 12/17/02 — No Money Changes

Amendment # 6 - 6/27/03 — Suspends the award for con-compliance of Special Award # 7 - cost share

Purpose: To schedule and analyze the Financial Assistance Award and Amendments for Award Number 70NANB1H3050.

Source: Copies of the Financial Assistance Award were provided from the CASI files by Bob Barnett, the business manager, and from NIST files by Hope Snowden.

Scope: The audit period is 10/01/01 through 6/27/03.

Details / Conclusion: ASI a for-profit company, received a single company NIST ATP award # 70NANB1H3050 on 9/29/01 for $2,110,500. The first year was for $800,00 federal and 3.61% cost share. Amended #2 increased the cost share to $110,500 (4.36%). The award was amended several times and suspended by amendment #6, on 6/27/03 for non-compliance with cost share requirement.

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Req. No. 1/472-2136
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #01
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$843,000.00	$0	$0	$843,000.00

REASON(S) FOR AMENDMENT

This cooperative agreement is being amended to change the administrative contact.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 10-24-01
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL Dr D.B. KARRON, PRESIDENT	DATE 11/7/01

Original

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #01

IE FOLLOWING SPECIAL AWARD CONDITIONS ARE MENDED:

RECIPIENT ADMINISTRATOR CONTACT

ıe Recipient Administrator Contact's name, title, address, and lephone number are:

Administrative) Lee Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (212) 686-8748
Fax: (212) 448-0261

LL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Thursday, October 11, 2001 at 018:09:49 Hours

TO: Jayne Orthwein
National Institute of Standards and Technology 100 Bureau Drive
Building 101
Mail Stop 4720
Gaithersburg, MD 20899-4720

By fax to +1 (301)

Re: Lee Gurfein

Dear Ms. Hope Snowden:

This letter authorizes Mr. Lee Gurfein as administrative contact on Cooperative Agreement No 70NANB1H3050 with Computer Aided Surgery, Inc.

This authorization is valid for the period of one year from the start of the Agreement on October 1, 2001 through Sept 30. This authorization can be revoked in writing to you and him by myself at any time this authorization is in effect. Until specifically authorized to do so, Mr. Gurfein is not an officer of the corporation, and is not authorized to sign for the corporation. The authorization for Mr. Gurfein to commit the corporation will be made by separate letter authorization if the need arises.

Sincerely,

October 26, 2001

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 01

Dear Dr. Karron:

Enclosed please find an original and two (2) copies of Amendment No. 01 to the above referenced Cooperative Agreement. Within thirty (30) days of receipt of these documents, please have an authorized individual sign and date the documents, and ***return the original and copy number 2 to my attention*** ***at:***

National Institute of Standards and Technology
Grants Office
100 Bureau Drive, Building 411, STOP 3580
Gaithersburg, MD 20899-3580.

You may retain copy number 3 for your files. If you have any questions, please feel free to contact me at (301) 975-6002 or by fax at (301) 840-5976 or via e-mail at hope.snowden@nist.gov.

Sincerely,

HCS

Hope Snowden
Grants Specialist

Enclosures: Form CD-451 (3)

bc: File, Reader,BJ. Lide/ATP Project Manager
NIST/OA/GAMD (358): H.Snowden:975-6002
(DOC:letters/ament):wp61\File in Bldg 411, A-143

F 1/4

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT ☒ COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0-
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #02
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$836,500.00	$0	$0	$836,500.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) revise administrative contact's name; (2) correct total estimated cost for budgeted year; (3) approve and incorporated revised budget dated 12/27/01; (4) remove Special Award Condition #9; and (5) and indicate on the attached those terms and conditions that affected by these actions.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 1-4-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DAVID B. KAZDON PRESIDENT	DATE 1/17/2002

Original

90

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #02

IE FOLLOWING SPECIAL AWARD CONDITIONS ARE MENDED:

RECIPIENT ADMINISTRATOR CONTACT

ıe Recipient Administrator Contact's name, title, address, and lephone number are:

Administrative) Elisha Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (201) 569-4482
Fax: (212) 448-0261

. PROJECT DESCRIPTION

research shall be conducted in accordance with the ecipient's proposal dated 07/06/01, and all revisions/late ocumentation dated 09/20/01, including revised budget dated 2/27/01.

. FUNDING LIMITATIONS

he scope of work and budget incorporated into this award cover three-year period (referred to as the "project period") for a total mount of $2,000,000.00 in Federal funds. However, Federal unding available at this time is limited to $800,000.00 for the rst year period from 10/01/01 through 09/30/01 (referred to as ıe "budget period"). The Grants Officer may require additional larification to support the budget. If that results in changes to ıe budget or budget narrative, the Recipient shall submit, in vriting, a revised budget and/or budget narrative to the Grants)fficer for approval. Receipt of any funding beyond the first year p to the level projected under this award is contingent upon the vailability of funds from Congress, satisfactory performance, and vill be at the sole discretion of the National Institute of Standards ınd Technology (NIST). The Recipient may not obligate, incur ıny expenditure, nor engage in any activity that involves a ommitment of Federal funds under this Agreement in excess of he Federal amount presently available. No legal liability exists or vill result on the part of the Federal Government for payment of ıny portion of the remaining funds, which have not been made ıvailable under the award. If additional funds are not made ıvailable, any expenses incurred related to closeout activities t be funded from the amount already made available under award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000 (From 10/01/02 to 09/30/03)
Year 3: $600,000 (From 10/01/03 to 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 4.36% ($36,500) and NIST's contribution of 95.64% ($800,000).

9. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

The above Special Award Condition placed in the original award document is removed, as the requirement has been satisfied.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

OBJECT CLASS CATEGORY	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

To: hope snowden <hope.snowden@nist.gov>
CC: Bettijoyce Lide <bjlide@nist.gov>,
jayne orthwein <jayne.orthwein@nist.gov>,
"Dr. D. Karron." <karron@casi.net>
Subject: Request for Approval of Proposed Budget Changes

Upon review and reconsideration of the approved budget, we are submitting the following changes for your approval:

A. Personnel Salaries/Wages from $375,000 to 325,000 -$50,000

B. Personnel Fringe Benefits from $127,500 to $110,500 -$17,000

C. Travel from $4,000 to $20,000 +$16,000

D. Equipment from $120,000 to $110,000 -$10,000

E. Material from $0 to $11,000 +$11,000

F. Subcontractors from $200,000 to $250,000 +$50,000

Net Change 0

Reasons for requested budgetary changes:

A. In an effort to get more for each dollar, we intend to engage Prof. George Wolberg as a consultant for well defined assignments instead of as an employee (-$100,000). However, we are adding two employees: one Financial Control Specialist (+$25,000) and one Systems Administrator (+$25,000). Net change: (-$50,000).

B. Fringe benefits are reduced by 34% of $50,000, because of reduction of $50,000 in Personnel Salaries. Net Change:-$17,000.

C. The travel amount budgeted was much too low. Based on expected travel for giving papers, attending relevant symposia and meetings, we request an increase to $20,000. Net change: +$16,000.

D. Based on some discounts that we are negotiating, we propose to reduce the equipment costs to $110,000. Net change:-$10,000.

E. Material: Various items for equipment and data services are estimated at $11,000. Net change: +$11,000.

F. Changing George Wolberg from employee to subcontractor adds +$100,000. NYU Medical Center and CUNY are expected to be subcontracted for $50,000. With an additional total of $50,000 in subcontracts to several consultants, the revised number for subcontracts is $250,000. Net change: +$50,000.

The net change for all the above changes is zero.

Please consider these requested changes and advise at your earliest.
Sincerely,
EGurfein

In

To: hope Snowden <hope.snowden@nist.gov>
Subject: Approval for Requested Changes
Cc: bjlide@nist.gov

Hope, B.J. and I have reviewed the request for budget changes from CASI, proposal number 4607, and feel that they are reasonable and justified. If you have any questions please give me a call.

Thanks Hope.

Jayne

C. A. S. I.
Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Friday, January 04, 2002 at 010:34:29 Hours

National Institutes of Standards and Technology
Grants Office
100 Bureau Drive, Building 422, STOP 3580
Gaithersburg, MD 20899-3580

Attention: Hope Snowden

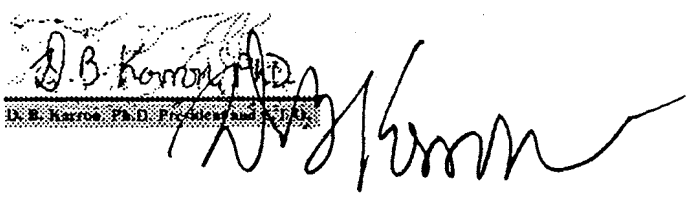
Re: Name change for Mr. Elisha Gurfein (Elisha for Lee)

Dear Ms. Snowden;

Please change your records to reflect Mr. Gurfein's proper first name, Elisha, instead of the current nickname of Lee.

Thank you for your attention to this matter for Mr. Gurfein

Sincerely,



This file is "Snowden Gurfein CASI DBK New Letterhead 01.doc" created with template: 'CASI DBK New Letterhead01.dot', created at Friday, January 04, 2002 10:26:00 H,
Saved at Friday, January 04, 2002 10:33:00 H and printed at Friday, January 04, 2002 10:34:00 H
of size 707 bytes of 121 words keyed in by Dr D B Karron **Pages 1 of 1 Pages.**

OMB APPR[illegible] 0693-0009
APPROVAL EXP[illegible] 30, 2003

NIST-1262
(REV 7-2000)
DAO 203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR

SINGLE COMPANY ADVANCED TECHNOLOGY PROGRAM (ATP) PROPOSAL COVER SHEET

(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

Public reporting burden for this collection of information is estimated to average thirty (30) hours per response, including the time for reviewing instructions, existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this bu estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, National Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administration Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
	B0600/10400	3 (Three) YEARS 0 MONTHS

4.A. OTHER ATP SUBMISSIONS LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED	4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)
NONE	NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION	6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)
Compute Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, NY 10016	[x] PROFIT - SMALL BUSINESS [ ] PROFIT - LARGE BUSINESS [ ] PROFIT - MEDIUM BUSINESS [ ] FOREIGN-OWNED U.S. SUBSIDIARY
	7. EMPLOYER IDENTIFICATION NUMBER (EIN): 13-3888190
	8. DUN AND BRADSTREET NUMBER: D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION (Address required, if different than Item 5)	10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 5)
Dr. D.B. Karron (PhD) Chief Technical Officer Computer Aided Surgery, Inc.	E. Gurfein Project Manager Compute Aided Surgery, Inc.
TELEPHONE NUMBER: 212-686-8748	TELEPHONE NUMBER: 201-569-4482
FAX NUMBER: 212-448-0261	FAX NUMBER: 201-569-2086
E-MAIL ADDRESS: karron@casi.net	E-MAIL ADDRESS: gurfein@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$800,000	$600,000	$600,000	$2,000,000
B. PROPOSER	$ 36,500	$ 31,000	$ 47,000	$ 114,500
C. TOTAL (A + B)	$836,500	$631,000	$647,000	$2,114,500

12. PROPOSAL TITLE
Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

ADMINISTRATION/IPSG ELECTRONIC FORM

EXCEPTION TO STANDARD FORMS 424 AND 424A APPROVED BY GSA 4-91

97 E 8/12

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND B[illegible]F, THAT ALL INF[illegible]THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE [illegible] IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE [illegible] THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 50 PERCENT OF EACH YEAR'S TOTAL COSTS

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

	YES	NO
I. IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15 REMARKS.)	-	X
II. WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15. REMARKS.)	-	-
III. DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15 REMARKS.)		X
IV. IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15. REMARKS.)		X
V. IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES EXPLAIN IN ITEM 15. REMARKS.)	-	X
VI. DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15. REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	-	X
VII. DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15. REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)		X

15 REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)

18. TELEPHONE NUMBER
212 686 8748

19. SIGNATURE

20. DATE
19DEC 01

Jill C. Feldman, CPA, P.C.
Certified Public Accountant
Certified Financial Planner
461 Park Avenue South
Third Floor
New York, N.Y. 10016
Tel: (212) 545-1870
Fax: (212) 545-1875

December 18, 2001

Ms. Hope Snowden
Grants Management Specialist
United States Dept of Commerce
NIST/Advanced Technology Program
Bldg. 411 Rm. A143
Gaithersburg, MD 20899-0001

RE: Accounting System Certification
Computer Aided Surgery, Inc. (CASI)

Dear Ms. Snowden,

We have conducted a survey to determine the capabilities of the accounting system to be used by Computer Aided Surgery, Inc. of New York City, New York, for recording costs under a government sponsored grant to be awarded by the National Institute of Standards and Technology (NIST).

Our evaluation has confirmed that Computer Aided Surgery, Inc. has an accounting system in place that is capable of meeting the requirements of 15 CFR Part 14.21 Standards for financial management systems, as it relates to recording and accumulating costs under a government-sponsored grant.

We conclude that the accounting system has the capability of separately recording allocable costs under the NIST grant in conformance with the applicable cost principles as contained in the Code of Federal Regulations 48, Part 31.

Our effort on this engagement was limited to the specific agreed-to procedure identified in this letter. It did not include an audit or other verification of any cost data.

Sincerely yours,

Jill C. Feldman, CPA, PC

Certified Mail # 7000-1670-0009-5341-1945

99

January 9, 2002

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 02

Dear Dr. Karron:

Enclosed please find an original and two (2) copies of Amendment No. 02 to the above referenced Cooperative Agreement. Within thirty (30) days of receipt of these documents, please have an authorized individual sign and date the documents, and ***return the original and copy number 2 to my attention at:***

National Institute of Standards and Technology
Grants Office
100 Bureau Drive, Building 411, STOP 3580
Gaithersburg, MD 20899-3580.

You may retain copy number 3 for your files. If you have any questions, please feel free to contact me at (301) 975-6002 or by fax at (301) 840-5976 or via e-mail at hope.snowden@nist.gov.

Sincerely,

HS

Hope Snowden
Grants Specialist

Enclosures: Form CD-451 (3)

bc: File, Reader,BJ. Lide/ATP Project Manager
NIST/OA/GAMD (358): H.Snowden:975-6002
(DOC:letters/ament):wp61\File in Bldg 411, A-143

E 11/12

CASI						
1H3050	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Salaries	$ 375,000.00	$ 375,000.00	$ 375,000.00			$ 1,125,000.00
Fringe - T	$ 127,500.00	$ 127,500.00	$ 127,500.00			$ 382,500.00
Salaries - Admin						$ -
Fringe - Admin						$ -
Travel	$ 4,000.00	$ 9,000.00	$ 12,000.00			$ 25,000.00
Equipment	$ 120,000.00	$ 9,000.00	$ 9,000.00			$ 138,000.00
Materials						$ -
Subk	$ 200,000.00	$ 110,000.00	$ 110,000.00			$ 420,000.00
Other	$ 10,000.00		$ 10,000.00			$ 20,000.00
Subtotal	$ 836,500.00	$ 630,500.00	$ 643,500.00	$ -	$ -	$ 2,110,500.00
Indirects						$ -
Total	$ 836,500.00	$ 630,500.00	$ 643,500.00	$ -	$ -	$ 2,110,500.00
ATP	$ 800,000.00	$ 600,000.00	$ 600,000.00			$ 2,000,000.00
COST SHARE	95.64%	95.43%	94.76%	94.76%	94.76%	94.76%
RECIPIENT	$ 36,500.00	$ 30,500.00	$ 43,500.00	$ -	$ -	$ 110,500.00
COST SHARE	4.36%	4.57%	5.24%	5.24%	5.24%	5.24%

FORM CD-451
(REV 10/98)

U.S. DEPARTMENT OF COMMERCE

AMENDMENT TO
FINANCIAL ASSISTANCE AWARD

☐ GRANT .. COOPERATIVE AGREEMENT

ACCOUNTING CODE
cc: 2/4721348 Obj. Class: 4110
Req. No. 2/472-2106 $600,000.00

AWARD NUMBER
70NANB1H3050

RECIPIENT NAME
Computer Aided Surgery, Inc.

AMENDMENT NUMBER
#03

STREET ADDRESS
300 East 33rd Street, Suite 4N

EFFECTIVE DATE JUL 16 2002

CITY, STATE, ZIP CODE
New York, NY 10016

EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. **00-00-4607**
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$600,000.00	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$30,500.00	$0	$67,000.00
TOTAL ESTIMATED COST	$836,500.00	$630,500.00	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) obligate and authorize funding for the second year (10/01/02 – 09/30/03) and (2) indicate on the attached, those terms and conditions affected by this action.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

X Line Item Budget

Other(s) B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER
Marilyn Goldstein — Marilyn Goldstein — **DATE** 7-16-02

TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL
DR D.D. KARRON PRESIDENT — **DATE** 7/24/02

Original

102-1/4

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #03

HE FOLLOWING SPECIAL AWARD CONDITIONS ARE MENDED:

. FUNDING LIMITATIONS

ıe scope of work and budget incorporated into this award ›vers a **three-year** period (referred to as the "project period") ır a total amount of **$2,000,000.00** in Federal funds. ırsuant to this amendment, Federal Funds in the amount of 600,000.00 are hereby made available for the budget period f 10/01/02 through 09/30/03, plus the carryover of ıexpended funds from the previous year. No funds ıthorized under this amendment shall be allowable for ‹penditures prior to 10/01/02. **All funds must be expended in ccordance with the schedule of expenditures outlined in the pproved budget dated 12/27/01.** No legal liability exists or ill result on the part of the Federal Government for payment f any portion of the remaining funds, which have not been available under the award. If additional funds are not available, any expenses incurred related to closeout ctivities must be funded from the amount already made vailable under this award. The notice of availability or non-vailability of additional funding for the third year will be made ı writing by the Grants Officer. Only the Grants Officer is uthorized to obligate funds. No other verbal or written notice ıould be relied upon by the Recipient. The Grants Officer's ritten notification shall be made prior to the expiration of ach year's activities.

UTURE FUNDING:

EAR	FUNDS	BUDGET PERIOD
3	$600,000.00	(10/01/03 – 09/30/04)

. COST SHARE

or the first year period, the cost sharing ratio (direct costs nly) applicable to this award is the Recipient's contribution of .57% ($30,500) and NIST's contribution of 95.43% $600,000).

year 2 expenses

$\frac{30,500}{630,500} = 4.84\%$

$\frac{600,000}{630,500} = 95.16\%$

Total year 1 + year 2

$\frac{67,000}{1,467,000} = 4.57\%$

$\frac{1,400,000}{1,467,000} = 95.43\%$

LL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

1. Revised 12/27/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

July 22, 2002

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 03

Dear Dr. Karron:

Enclosed please find an original and two (2) copies of Amendment No. 03 to the above referenced Cooperative Agreement. Within thirty (30) days of receipt of these documents, please have an authorized individual sign and date the documents, and ***return the original and copy number 2 to my attention*** ***at:***

National Institute of Standards and Technology
Grants Office
100 Bureau Drive, Building 411, STOP 3580
Gaithersburg, MD 20899-3580.

You may retain copy number 3 for your files. If you have any questions, please feel free to contact me at (301) 975-6002 or by fax at (301) 840-5976 or via e-mail at hope.snowden@nist.gov.

Sincerely,

Hope Snowden
Grants Specialist

Enclosures: Form CD-451 (3)

bc: File, Reader,BJ. Lide/ATP Project Manager
NIST/OA/GAMD (358): H.Snowden:975-6002
(DOC:letters/ament):wp61\File in Bldg 411, A-143

4/4

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00
	AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #04
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE JUL 23 2002
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) incorporate a special award condition on the "Automated Standard Application for Payments," System; and (2) indicate on the attached, those terms and conditions affected by any administrative or statutory requirements.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s) _____

B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 7-23-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	DATE 7/29/2002

Original

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT NO. 04

HE FOLLOWING SPECIAL AWARD CONDITIONS ARE MENDED:

I. AUTOMATED STANDARD APPLICATION FOR PAYMENT /STEM (ASAP)

This SAC amends the Department of Commerce Financial ssistance Standard Terms and Conditions, dated **October 998**, Section A.02, Award Payments, and the Advanced chnology Program (ATP) General Terms and Conditions, ited **August 2001**.

The advance method of payment shall be authorized unless herwise specified in a special award condition.

Payments will be made through electronic funds transfers, ing the Department of Treasury's Automated Standard plication for Payment (ASAP) system, and in accordance he requirements of the Debt Collection Improvement Act 1996. The following information is required when making ithdrawals for this award: (1) ASAP account identification (id) award number found on the cover sheet of this award; (2) gency Location Code (ALC) = 13060001; and (3) Region ode = 01. Recipients **DO NOT** need to submit a *"Request for dvance or Reimbursement" (SF-270)* or a *"Federal Cash ansactions Report" (SF-272)* for payments relating to this ward. If you are not enrolled as an ASAP Recipient rganization you must complete the enrollment process with our Federal Reserve Bank, Regional Finance Center. rollment applications and information can be found at the llowing web site:

tp://www.fms.treas.gov/asap/handbook.html

you need a paper copy of the enrollment documentation ease contact the Grant Specialist responsible for this award.

dvances taken through the ASAP shall be limited to the inimum amounts necessary to meet immediate disbursement eeds. Advanced funds not disbursed in a timely manner must promptly returned, via an ASAP credit, to the account from hich the advanced funding was withdrawn. Advances shall for periods not to exceed 30 days.

Funds that have been withdrawn through ASAP may be turned to ASAP via the Automated Clearing House (ACH) or FEDWIRE. The ACH or FEDWIRE transaction can only be by the Recipient's financial institution. Full or partial nounts of payments received by a Payment Requestor/Recipient Organization may be returned to ASAP. All funds returned to the ASAP system will be credited to the ASAP Suspense Account. The Suspense Account allows the Regional Financial Center to monitor returned items and ensure that funds are properly credited to the correct ASAP account. Returned funds that cannot be identified and classified to an ASAP account will be dishonored and returned to the originating depositary financial institution (ODFI).

It is essential that the Payment Requestor/Recipient Organization provide its financial institution with ASAP account information (ALC, Recipient ID and Account ID) to which the return is to be credited. Additional detailed information can be found at

http://www.fms/treas.gov/asap/pay-return2.pdf.

e. This award has the following control or withdraw limits set in ASAP:

__X__ None
____ Agency Review required for all withdrawals (see explanation below)
____ Agency Review required for all withdrawal requests over $_____ (see explanation below)
____ Maximum Draw Amount controls (see explanation below):
$_____ each month
$_____ each quarter
$_____ each year

f. Term # 7.c(3)(b) TO THE ATP General Terms and Conditions, dated **August 2001**, is deleted in its entirety to remove the requirement for a "Federal Cash Transactions Report" (SF-272).

g. Term # 14. TO THE ATP General Terms and Conditions, dated **August 2001**, is deleted in its entirety and replaced with the following:

REFUNDS

This special award condition remains in effect under this award and applies to all payments that the Recipient received outside of the ASAP system. The Recipient shall promptly submit all refund checks (including interest earned on advances) to the following address identified below and notify the Grants Office upon submission. Each check must identify on its face the NIST award number, and no more than a two-word description to identify the reason for the refund. Submit to:

National Institute of Standards and Technology
Accounts Receivable
100 Bureau Drive, Stop 3751
Bldg. 101, Room A809
Gaithersburg, MD 20899-3751

C 3/4
108

July 24, 2002

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 04

Dear Dr. Karron:

The National Institute of Standards and Technology (NIST) started using the Department of Treasury's Automated Standard Application for Payment (ASAP) system in July 2001. This payment system allows grant and cooperative agreement recipients to withdraw funding directly from an established ASAP account for each award. Withdrawn amounts are posted directly into the bank account identified by the recipient during the enrollment process. We have identified the following award and funds available for withdrawal for cut-over to ASAP:

NIST Award Number 70NANB1H3050 $70,000.00

Enclosed are 3 copies of the above award amendment authorizing you to begin withdrawing funds from the ASAP system. In order to certify the available balance for withdrawal, please sign, date and return 2 copies immediately to:

National Institutes of Standards and Technology
Grants and Agreements Management Division
100 Bureau Drive, STOP 3580
TRF Building 411, Room A120
Gaithersburg, Maryland 20899-3580
Attention: Hope Snowden

Please retain one (1) copy for your records.

Should you have any questions concerning this amendment, you may contact me at (301) 975-6002.

Sincerely,

HCD

Hope Snowden
NIST Grants Specialist

Enclosures

bc: file, reader, B.J. Lide Project Manager
NIST/OA/GAMD(358.00:Hope Snowden:975-6002TAJ
Official file located in Bldg. 411, Room A-120

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #05
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE DEC 17 2002
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to approve a 60-day audit extension.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s) B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide/J. Orthwein

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein Marilyn Goldstein	DATE 12-17-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL D.B KARRON PRESIDENT	DATE 12/21/2002

Original

110 N-1

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voicé Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Sunday, December 22, 2002 at 015:36:46 Hours

National Institutes of Standards and Technology
Grants Office
100 Bureau Drive, Building 422, STOP 3580
Gaithersburg, MD 20899-3580

Attention: Hope Snowden

Dear Hope;

Enclosed is Amendment number 5 executed and or signed for our NIST ATP Cooperative Agreement.

Sincerely,

dB

December 17, 2002

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 05

Dear Dr. Karron:

Enclosed please find an original and two (2) copies of Amendment No. 05 to the above referenced Cooperative Agreement. Within thirty (30) days of receipt of these documents, please have an authorized individual sign and date the documents, and ***return the original and copy number 2 to my attention at:***

National Institute of Standards and Technology
Grants Office
100 Bureau Drive, Building 411, STOP 3580
Gaithersburg, MD 20899-3580.

You may retain copy number 3 for your files. If you have any questions, please feel free to contact me at (301) 975-6002 or by fax at (301) 840-5976 or via e-mail at hope.snowden@nist.gov.

Sincerely,

Hope Snowden
Grants Specialist

Enclosures: Form CD-451 (3).

bc: File, Reader,BJ. Lide/ J. Orthwein ATP Project Manager
NIST/OA/GAMD (358): H.Snowden:975-6002:CH
(DOC:letters/ament):wp61\File in Bldg 411, A-143

11A-3/3

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE AMENDMENT TO FINANCIAL ASSISTANCE AWARD	☐ GRANT X COOPERATIVE AGREEMENT ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00 AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #06
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE JUN 27 2003
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to suspend this award, **effective immediately**, for non-compliance of Special Award #7.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

☐ Line Item Budget

☐ Other(s) _____

B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide/J. Orthwein

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 6-27-03
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	DATE

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #06

THE FOLLOWING SPECIAL AWARD CONDITION IS INCORPORATED:

12. SUSPENSION

Pursuant to OMB Circular A-110 Section__.51 and Department of Commerce regulations at 15 CFR sec. 14.62 (a) (1) and (3), this cooperative agreement is suspended effective as of the date of this amendment. Based upon preliminary audit information, you are in non-compliance of Special Award Condition #7 "Cost Share". **No further costs shall be incurred under this award without the express written approval of the NIST Grants Officer, pursuant to 15 CFR sec. 14.62 (c).**

This award will remain suspended until Recipient provides evidence, satisfactory to the Grants Officer that it is in full-compliance with Special Award Condition #7.

L PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

June 27, 2003

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 06

Dear Dr. Karron:

Enclosed please find an original and two (2) copies of Amendment No. 06 to the above referenced Cooperative Agreement. Within thirty (30) days of receipt of these documents, please have an authorized individual sign and date the documents, and ***return the original and copy number 2 to my attention at:***

National Institute of Standards and Technology
Grants Office
100 Bureau Drive, Building 411, STOP 3580
Gaithersburg, MD 20899-3580.

You may retain copy number 3 for your files. If you have any questions, please feel free to contact me at (301) 975-6002 or by fax at (301) 840-5976 or via e-mail at hope.snowden@nist.gov.

Sincerely,

Hope Snowden
Grants Specialist

Enclosures: Form CD-451 (3)

bc: File, Reader,BJ. Lide/ J. Orthwein ATP Project Manager
NIST/OA/GAMD (358): H.Snowden:975-6002:B.Rivera
(DOC:letters/ament):wp61\File in Bldg 411, A-143

E

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2001	10/1/2001	12/31/2001

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays		282,320.00	282,320.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	282,320.00	282,320.00
Recipient's share of net outlays, consisting of: e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		12,320.00	12,320.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	12,320.00	12,320.00
j. Federal share of net outlays *(line d less line i)*	0.00	270,000.00	270,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*			270,000.00
o. Total Federal funds authorized for this funding period			270,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of: q. Disbursed program income shown on lines c and/or g above			0.00
r. Disbursed program income using the addition alternative			0.00
s. Undisbursed program income			0.00
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr D B Karron, President	212-686-8748
Signature of Authorized Certifying Official D.B. Karron, PhD	**Date Report Submitted** January 10, 2002

Previous Edition Usable | 269-104 | Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 | Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	12/31/2001	10/01/2001	12/31/2001

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays		$219,582.58	$219,582.58
b. Refunds, rebates, etc.			
c. Program income used in accordance with the deduction alternative			
d. Net outlays *(Line a, less the sum of lines b and c)*		$219,582.58	$219,582.58
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			
f. Other Federal awards authorized to be used to match this award			
g. Program income used in accordance with the matching or cost sharing alternative			
h. All other recipient outlays not shown on lines e, f or g		$9,582.58	$9,582.58
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*		$9,582.58	$9,582.58
j. Federal share of net outlays *(line d less line i)*		$210,000.00	$210,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*		$210,000.00	$210,000.00
o. Total Federal funds authorized for this funding period		$210,000.00	$210,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST ATP	70NANB1H3050	0348-0039	1 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
01/01/2002	03/31/2002	10/01/2001	03/31/2002

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays	$219,582.58	$188,213.64	$407,796.22
b. Refunds, rebates, etc.			
c. Program income used in accordance with the deduction alternative			
d. Net outlays *(Line a, less the sum of lines b and c)*	$219,582.58	$188,213.64	$407,796.22
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			
f. Other Federal awards authorized to be used to match this award			
g. Program income used in accordance with the matching or cost sharing alternative			
h. All other recipient outlays not shown on lines e, f or g	$9,582.58	$8,213.64	$17,796.22
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	$9,582.58	$8,213.64	$17,796.22
j. Federal share of net outlays *(line d less line i)*	$210,000.00	$180,000.00	$390,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	$210,000.00	$180,000.00	$390,000.00
o. Total Federal funds authorized for this funding period	$210,000.00	$180,000.00	$390,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted
DBKarron	2 March 2002

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	04/01/2002	06/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative
a. Total outlays	$407,796.22	$208,726.84	$616,523.06
b. Recipient share of outlays	$17,796.22	$8,726.84	$26,523.06
c. Federal share of outlays	$390,000.00	$200,000.00	$590,000.00
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share (Sum of lines c and f)			$590,000.00
h. Total Federal funds authorized for this funding period			$800,000.00
i. Unobligated balance of Federal funds (Line h minus line g)			$210,000.00

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☒ Yes ☐ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	07/01/2002	09/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative
a. Total outlays	$616,523.06	$212,976.94	$829,500.00
b. Recipient share of outlays	$26,523.06	$2,976.94	$29,500.00
c. Federal share of outlays	$590,000.00	$210,000.00	$800,000.00
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share (Sum of lines c and f)			$800,000.00
h. Total Federal funds authorized for this funding period			$800,000.00
i. Unobligated balance of Federal funds (Line h minus line g)			$0.00

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
D B Karron	28 Oct 2002

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc. 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-383889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2001	10/1/2001	12/31/2001

10. Transactions:	I Previously Reported	I This Period	II Cumulative
a. Total outlays		210,000.00	210,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	210,000.00	210,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	0.00	210,000.00	210,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*		210,000.00	210,000.00
o. Total Federal funds authorized for this funding period		210,000.00	210,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
D. B. Kerron PhD	August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2002	1/1/2002	3/31/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	210,000.00	240,000.00	450,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	210,000.00	240,000.00	450,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	210,000.00	240,000.00	450,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	210,000.00	240,000.00	450,000.00
o. Total Federal funds authorized for this funding period	210,000.00	240,000.00	450,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-6746
Signature of Authorized Certifying Official	**Date Report Submitted**
D. B. Karron, PhD	August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow Instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc. 300 E. 33nd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2002	4/1/2002	6/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	450,000.00	140,000.00	590,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	450,000.00	140,000.00	590,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	450,000.00	140,000.00	590,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	450,000.00	140,000.00	590,000.00
o. Total Federal funds authorized for this funding period	450,000.00	140,000.00	590,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-6748
Signature of Authorized Certifying Official D. B. Karron, PhD	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC *300 E. 33rd St., New York, New York 10016*

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	9/30/2002	7/1/2002	9/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	590,000.00	210,000.00	800,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	590,000.00	210,000.00	800,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	590,000.00	210,000.00	800,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	590,000.00	210,000.00	800,000.00
o. Total Federal funds authorized for this funding period	590,000.00	210,000.00	800,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kanon, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
D. B. Kanon PhD	August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 2-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2002	10/1/2002	12/31/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	800,000.00	252,000.00	1,052,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	800,000.00	252,000.00	1,052,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	800,000.00	252,000.00	1,052,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	800,000.00	252,000.00	1,052,000.00
o. Total Federal funds authorized for this funding period	800,000.00	252,000.00	1,052,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official D. B. Karron, PhD	**Date Report Submitted** August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2003	1/1/2003	3/31/2003

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays	1,052,000.00	120,000.00	1,172,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,052,000.00	120,000.00	1,172,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,052,000.00	120,000.00	1,172,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1,052,000.00	120,000.00	1,172,000.00
o. Total Federal funds authorized for this funding period	1,052,000.00	120,000.00	1,172,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-886-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
D. B. Kerron PhD	August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow Instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2003	4/1/2003	6/30/2003

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1,172,000.00	173,000.00	1,345,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,172,000.00	173,000.00	1,345,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,172,000.00	173,000.00	1,345,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1172,000.00	173,000.00	1,345,000.00
o. Total Federal funds authorized for this funding period	1172,000.00	173,000.00	1,345,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
D. B. Kerron PhD	August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

F

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General

NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY

Computer Aided Surgery Inc.
New York, New York

ATP Award No. 70NANB1H3050

Audit Report No. ATL-16095-3-0001 /July 2003

THIS AUDIT REPORT MAY CONTAIN PROPRIETARY DATA EXEMPTED FROM DISCLOSURE UNDER THE FREEDOM OF INFORMATION ACT (5 U.S.C. 552) BY THE OMNIBUS TRADE AND COMPETITIVENESS ACT OF 1988 (15 U.S.C. 278N)

Office of Audits, Atlanta Regional Office

JUL 25 2003

MEMORANDUM FOR: Shamim Shaikh, Acting Chief
Grants and Agreements Management Division
National Institute of Standards and Technology

Kathleen M. McKevitt

FROM: for William F. Bedwell, Jr.
Regional Inspector General
for Audits

SUBJECT: NIST Cooperative Agreement Number 70NANB1H3050
Computer Aided Surgery, Inc., NY
Final Report No. ATL-16095-3-0001

This report on our audit of the subject NIST Advanced Technology Program cooperative agreement with Computer Aided Surgery, Inc. is to inform NIST officials of significant findings that require their immediate attention. Based on Computer Aided Surgery's own accounting records, the company should reimburse NIST $205,126. The corporation has not contributed any of its required cost-share, which currently totals $54,068, and has drawn down $205,126 in excess of the federal share of ATP project costs identified in its accounting records. The Financial Status Reports filed with NIST are inaccurate because they show that the company contributed the required matching funds and the reports overstate ATP project expenses. We will issue a separate comprehensive audit report including questioned costs and other non-compliance issues covering the period October 1, 2001, through June 27, 2003.

We are providing a copy of this report to Computer Aided Surgery. However, we have not requested the company prepare a written response to NIST addressing the report findings or recommendations. We will include these findings in the subsequent comprehensive audit report to allow for due process. Requests from the public for copies of this report must be referred to the Office of Inspector General, Office of Compliance and Administration Publication Unit, Room 7009C, Herbert C. Hoover Building, for response under the Freedom of Information Act.

Any information or inquiry regarding this final report should be directed to me at (404) 730-2780, or Kathleen McKevitt of this office at the same number. We appreciate the cooperation and courtesies extended by NIST officials during our audit.

Introduction

In September 2001, NIST awarded a $2,110,500 Advanced Technology Program cooperative agreement to Computer Aided Surgery, Inc., a for-profit company involved in innovative composite design and engineering. The agreement was for a 3-year period with $800,000 in federal funds for the first year, $600,000 for the second year, and $600,000 in the third year. The agreement required the company provide a matching share of $36,500 for the first year, $30,500 for the second year, and $43,500 for the third year.

The purpose of the agreement was to develop and demonstrate novel computer and engineering technology based on Digital Morse Theory to enhance the quality and usability of computerized anatomic models for precise and accurate cancer treatment therapies.

Purpose and Scope of Audit

We performed the audit of the NIST award at the company's office in New York City during June 2003. NIST requested that our office conduct the audit because the grants and program officials were concerned about Computer Aided Surgery's ability to account for federal funds being spent. The purpose of the audit was to determine the financial status of the award, the reasonableness and allowability of expenses charged against the award and review compliance with applicable laws and regulations. The audit covered the period from October 1, 2001, through June 27, 2003. We examined pertinent NIST and company records, and interviewed agency and company officials as deemed necessary.

We relied on computer-processed data supplied by the company as the basis for our audit findings and recommendations. Consequently, we tested the accuracy by tracing and comparing the data to original source documents and other supporting documents. Based on our tests, we concluded that the computerized data was sufficiently reliable for use in meeting our objectives.

We conducted the audit in accordance with generally accepted government auditing standards, and performed it under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated May 22, 1980, as amended.

Results of the Audit

During our audit, we found significant problems that we brought to the grants officers attention with a conference call on June 24, 2003 and are documenting with this report. Computer Aided Surgery has not contributed any of its required matching funds, which currently totals $54,068. In addition, the company drew down $205,126 in excess of the federal share of ATP project costs recorded in its accounting records. Finally, the Financial Status reports filed with NIST are inaccurate because they overstate expenses to justify the excess draw-downs and include a cost-share amount that was never contributed. NIST informed us that they suspended further award payments to Computer Aided Surgery as of June 27, 2003. We are working with the company to obtain additional documentation so that we can provide a comprehensive audit of the allowability and reasonableness of ATP project expenses for the period October 1, 2001 through June 27, 2003.

$54,068 of Required Matching Funds Not Contributed

Computer Aided Surgery has not contributed any matching funds to the project even though the NIST award agreement requires a cost share of 4.57 percent. The Chief Technical Officer of Computer Aided Surgery identified the State of New York as the source of the matching funds, but the funding was not received due to the state's budget problems after September 11, 2001. While the primary owner and Chief Technical Officer of Computer Aided Surgery intends to contribute his own funds to the ATP project, none of these required funds have been contributed to date.

The matching funds required for the project based on the ATP identified expenses in the company's accounting records are shown below:

Award Amendment	Period	Required Cost-Share	ATP Project Costs Per Books	Required Cost-Share
# 2	10/01/2001 - 09/30/2002	4.36%	$ 779,905	$ 34,004
#3	10/01/2002 - 06/27/2003	4.84%	414,537	20,064
Total			$1,194,442	$ 54,068

$205,126 in Excess Drawdowns

Our audit revealed that Computer Aided Surgery drew down $205,126 of federal funds over the 21-month period in excess of the federal share of ATP expenses identified in its own accounting records. A review of the company's financial records revealed that these excess draw-downs were not spent on ATP project expenses. The amount of drawdowns in excess of the federal share of ATP project expenses for the period October 1, 2002 through June 27, 2003 is shown below:

	10/01/01 – 09/30/02	10/01/02 – 06/27/03	Cumulative
ATP Project Expenses Per Books	$ 779,905	$ 414,537	1,194,442
Federal Share of Project	95.64%	95.16%	
Federal Share of ATP Expenses	$745,901	$394,473	1,140,374
Federal Funds Drawn-down	800,000	545,500	1,345,500
Excess Draw-downs of Federal Funds	$ 54,099	$ 151,027	$ 205,126

As shown above, the company drew down $1,345,500 in federal funds between October 1, 2001 and June 27, 2003. However, a review of the company's general ledger revealed only

$1,194,442 in ATP project costs during this same 21-month period and based on the project's federal cost-share, Computer Aided Surgery was only entitled to $1,140,374. The $205,126 excess funds went to pay expenses not related to the ATP project. It appears that Computer Aided Surgery's only source of revenue during the period of the award has been the NIST funds.

The *Advanced Technology Program Special Award Conditions* Section 9. c. states:

> "Advances ... shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned .... Advances shall be for periods not to exceed 30 days."

Inaccurate Financial Status Reports

Computer Aided Surgery filed inaccurate Financial Status Reports (SF-269's) for each of the four quarters during the period October 1, 2001 through September 30, 2002. The erroneous reports show the amount of federal funds drawn down rather than actual federal expenditures in the box designated "federal outlays for the quarter," thereby, overstating expenditures. Additionally, Computer Aided Surgery claimed that it had contributed the required cost-share funds, when in fact; no matching funds have been contributed. The Financial Status Reports have not been completed for the periods ending December 31, 2002 or March 31, 2003.

The *Advanced Technology Program General Terms and Conditions* Section 7.c. (1) states:

> "By signing this award the Recipient agrees to ensure that only actual costs incurred will be charged to the award and that all costs will be reasonable, allocable, and allowable in accordance with the applicable Federal Cost Principles."

Additionally section 7.c. (3)(a) states:

> "The Recipient shall submit a "Financial Status Report" (SF-269) on a calendar quarter basis for the periods ending March 31, June 30, September 30, and December 31, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period."

Recommendations

We are recommending that NIST:

1. Continue to suspend award payments to Computer Aided Surgery, Inc., until it meets with the following requirements:

   - Reimburse NIST $205,126 for funds drawn down in excess of the federal share of ATP project expenses.

   - File the Financial Status Reports (SF-269) for the quarters ending December 31, 2002, and March 31, 2003.

2. Designate the company as a "high risk" organization and, at a minimum place it on a reimbursement basis for future drawdowns, if the suspension of award payments is removed.

Funds to Be Put to Better Use

By implementing this recommendation, $205,126 in federal funds will be put to better use by returning the funds to NIST and ensuring that the funds are used only for the NIST project.

cc: Sharon Bisco, Audit Liaison, NIST
Marilyn Goldstein, NIST Grants Officer
Barbara Lambis, Policy and Operations Advisor, ATP
Hope Snowden, Grants Management Specialist, NIST-ATP
Bettijoyce B. Lide, Program Manager, NIST-ATP
Dan Karron, Chief Executive Officer,
Computer Aided Surgery, Inc.

Certificate No. 1 Number of units -90-

Formed under the laws of the State of New York

CASI LLC

MEMBERSHIP CERTIFICATE

This Certificate certifies that

D. B. Karron (PhD)

Is the owner of Ninety (90) fully paid units of the above LLC transferable only on the books of the LLC by the holder hereof in person or by duly authorized Attorney upon surrender of this Certificate properly endorse

The total number of units issued is 100.

CASI LLC is the surviving entity after the merger of Computer Aided Surgery Incorporated D/B/A CASI with CASI LLC.

In Witness Whereof, the LLC has caused this certificate to be signed by its managing member.

Dated: November 19, 2002

D. B. Karron PhD

Dr. D, B. Karron, Managing Member

CASI LLC

(formerly Computer Aided Surgery, Inc.)

Schedule of Budgeted and Actual
Fund Sources and Project Costs
and
Statement of Management's Assertions on
Compliance with Specified Requirements

For NIST Advanced Technology Program (ATP)
Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

CASI LLC
Table of Contents

	Page
Schedule of Budgeted and Actual Fund Sources and Project Costs	
Independent Auditor's Report (on the) Schedule of Budgeted and Actual Fund Sources and Project Costs	2
Schedule of Budgeted and Actual Fund Sources and Project Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	3
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	4 - 6
Schedule of Audit Findings and Questioned Costs	
Schedule of Audit Findings and Questioned Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	7 - 13
Statement of Management's Assertions on Compliance with Specified Requirements	
Independent Auditor's Report (on the) Statement of Management's Assertions on Compliance with Specified Requirements	14
Statement of Management's Assertions on Compliance with Specified Requirements For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	15 - 17

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

Independent Auditor's Report
Schedule of Budgeted and Actual Fund Sources and Project Costs

To the Members of
CASI LLC

We have audited the accompanying Schedule of Budgeted and Actual Fund Sources and Project Costs (the "Schedule") of CASI LLC ("CASI") for the year ended September 30, 2002. This Schedule is the responsibility of the management of CASI. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule was prepared for the purpose of complying with the award requirements of the Advanced Technology Program ("ATP") Cooperative Agreement Number 70NANB1H3050 entered into by Computer Aided Surgery, Inc. (the predecessor company to CASI LLC) and the U. S. Department of Commerce as described in Note 2. The Schedule was prepared in conformance with the award requirements which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The Schedule includes certain project costs which we questioned as allowed costs based on the standards and cost principles to which adherence is required under the terms and conditions of the ATP Cooperative Agreement. In our opinion, if these questioned costs, as described in our Schedule of Audit Findings and Questioned Costs, which also accompanies this report, are determined to be disallowed, the total direct project costs would be reduced by $178,776.

In our opinion, except for the effects to the matter discussed in the preceding paragraph, the Schedule of Budgeted and Actual Fund Sources and Project Costs referred to above presents fairly, in all material respects, the sources of funds and project costs of CASI for the year ended September 30, 2002 in conformity with the basis of accounting described in Note 4.

This report is intended solely for the information and use of the members and management of CASI and the U. S. Department of Commerce and is not intended to be and should not be used by any other parties.

Joan M. Hayes, CPA, LLC

June 27, 2003
New York, NY

CASI LLC

Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

	Approved Budget	Actual Receipts and Project Costs
Fund Sources		
ATP Award Funds	$ 800,000	$ 800,000
Recipient's Contribution	36,500	-
Total Fund Sources	836,500	800,000
Direct Project Costs		
Project Salaries	325,000	
Technical		213,187
Administrative		109,350
Fringe Benefits	110,500	
Technical		61,388
Administrative		23,281
Travel and Meals	20,000	18,450
Equipment	110,000	223,503
Materials and Supplies	11,000	15,302
Subcontracts	250,000	
Technical		89,380
Administrative		9,749
Other	10,000	
Direct Utilities		13,895
Professional Dues and Memberships		736
Professional Services		10,195
Repairs and Maintenance		1,425
Total Direct Project Costs	836,500	789,841
Funds Carried Forward to Second Project Year	$ -	$ 10,159

The accompanying notes are an integral part of this financial statement.

CASI LLC
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

1. **Business Activities**

CASI LLC ("CASI") performs basic research to bring computer aided design and manufacture to surgical specialties and radiation-oncology. CASI's approach is to move beyond the state of the art in telerobotics and augmented reality and focus on hard mathematical issues not currently addressed by the state of the art. CASI is advancing the state of the art in applied math by forging new theorems and software technology where needed to manage biological shape segmentation and by changing the connectivity of these using a novel concept of editing the Digital Morse Theory tree. CASI's objective is to use these and other means under development to provide precise and accurate anatomic models for a variety of medical and other applications.

Computer Aided Surgery, Inc. was incorporated December 12, 1995. Effective August 30, 2002, CASI LLC, a partnership, was established in New York State, and Computer Aided Surgery, Inc. merged into CASI LLC.

2. **Cooperative Agreement**

Computer Aided Surgery, Inc. (the predecessor company to CASI LLC) was the recipient of Advanced Technology Program ("ATP") Cooperative Agreement Award Number 70NANB1H3050 (the "Agreement") for Anatomic Computer Modeling for Precise and Accurate Therapies (the "Project") granted by the National Institute of Standards and Technology (NIST) of the U. S. Department of Commerce (DOC). The scope of work and budget included in this award cover a three-year period from October 1, 2001 to September 30, 2004 for a total amount of $2,000,000 in federal funds. The funding is limited to $800,000 during the first project year, and funding for the second and third years is subject to availability and written approval by the Grants Officer.

The terms of the Agreement require CASI to provide a share of the project costs. For the year ended September 30, 2002, the cost sharing ratio is 4.36% for CASI, and the federal contribution is 95.64%.

3. **Administration Requirements**

The terms of the Agreement require adherence to 15 CFR Part 14 which defines the uniform administration requirements for agreements awarded by the DOC.

4. **Summary of Significant Accounting Policies**

Basis of Accounting Presentation
The financial statements of CASI are prepared in accordance with the requirements of the Agreement which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue is recognized upon receipt of the funds, and project costs are recognized when paid.

Project Cost Requirements
In accordance with the requirements of the Agreement, project costs must be incurred during the reporting period, be directly related to the Project, and be allowed under the:

- Federal Acquisition Regulations (FAR) System, Part 31, "Contract Cost Principles and Procedures";
- DOC Financial Assistance Standard Terms and Conditions;
- DOC Financial Assistance Award (Form CD-450) and any amendments thereto (Form CD-451); and
- ATP general terms and conditions and special award conditions of the Agreement.

Only direct costs, in accordance with applicable cost principles and award guidelines, are eligible for federal funding. Indirect costs are the responsibility of CASI and cannot be recorded as project costs.

Approved Budget
The terms of the Agreement require adherence to a budget and any budget amendments approved by NIST. The costs in any approved budget line-item that exceed 10% of the total approved budget for the year are not eligible for federal funding.

The most recent approved budget, for the year ended September 30, 2002, was dated December 27, 2001 under Amendment Number 2 to the DOC Financial Assistance Award.

Equipment
In accordance with the requirements of the Agreement, equipment is charged as a project cost when cash is disbursed for its acquisition, which is a basis other than accounting principles generally accepted in the United States of America.

Fiscal Year
The first project year was the fiscal year ended September 30, 2002.

5. Recipient's Contribution

In accordance with the requirements of the Agreement, as described in Note 2, CASI is required to provide 4.36% of the project costs for the first project year. CASI did not contribute its 4.36% share of the project costs expensed during the year ended September 30, 2002. Funding from other sources, which CASI anticipated at the inception of the Agreement, has not been awarded.

6. Direct Project Costs

Only those costs in accordance with the terms of the Agreement, as described in Note 4, are allowable as project costs and eligible for inclusion in the Schedule of Budgeted and Actual Fund Sources and Project Costs.

CASI LLC
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

7. Funds Carried Forward to the Second Project Year

As of September 30, 2002, federal funds provided for the Project exceeded the direct project costs. The excess funding was carried forward to the second project year.

8. Concentration of Risk

Since the Agreement is providing the single source of revenue for CASI, as described in Note 5, the completion of the Project is dependent upon the continuation of federal funding.

9. Related Parties

The Principal Investigator for the Project was the majority shareholder of Computer Aided Surgery, Inc. and is now the majority member of CASI LLC.

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Project Salaries and Related Fringe Benefits	During our examination of payroll records, we noted that all of the salaries and related payroll taxes, which were paid by the award recipient during the year ended September 30, 2002, were recorded as project costs. We also noted that timesheets did not indicate the performance of services for non-project activities. Based on our employee interviews, review of individual responsibilities, and examination of contracts, we determined that three employees were compensated for services that were partly related to the ATP project and partly for non-project activities. The resulting questioned costs, which include a percentage of salaries and the related payroll taxes and other fringe benefits, are quantified below under the reporting line-items from the Schedule of Budgeted and Actual Fund Sources and Project Costs. The percentages used to determine the questioned costs were provided by the DOC Office of Inspector General auditor, as a result of her testing, and, based on our testing, appeared reasonable.	(see below)
Project Salaries - Technical	15% of the salary paid to the Principal Investigator was determined to be compensation for administrative, management, and other responsibilities not directly related to the ATP project.	$ 26,250
Project Salaries - Administrative	25% of the salary paid to the Business Manager was determined to be compensation for fundraising and other responsibilities not directly related to the ATP project. During our examination of the contract between the Business Manager and award recipient, we noted the expressed responsibilities of the Business Manager which included project related and non-project related activities.	25,000 Lee Gurfein, E
	25% of the salary paid to the ~~Administrative Assistant~~ Financial Specialist was determined to be compensation for bookkeeping, scanning, and other administrative responsibilities which were performed for the award recipient and not directly related to the ATP project.	2,337 Nicki W.
Fringe Benefits - Technical	During our examination of expenditures for fringe benefits, we noted doctor, dental, and pharmacy bills, which were paid for medical services and drugs that were in excess of the health insurance coverage provided by the award recipient. These payments were made as reimbursements to the Principal Investigator or directly to the medical and pharmacy providers. In our opinion, such payments are not allowed by FAR 31 cost principles, as they do not appear reasonable for an organization in the financial condition of the award recipient, and they are not ordinary and necessary for such an organization. We also noted that a significant portion of the medical services billed were rendered prior to the start of the ATP project. Even if these costs were considered reasonable and, consequently,	38,661 ~~$500 Lee Gurfein~~ Dental Bills Rx Electrolysis Psychologist

Just DAN

Total Fringe $84,669

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	allowed by FAR 31, the terms of the ATP cooperative agreement require written approval from the NIST Grants Officer before costs incurred prior to the start of the project are allowed as project costs. No such documentation was provided for our review.	
	Employer payroll taxes, attributable to the salary costs for the technical employee questioned above, were determined to be not related to the ATP project, as described in the first audit finding.	1,326
	Other fringe benefits, including health insurance coverage and fitness benefits attributable to the questioned percentage of salary costs for the technical employee, as described in the first audit finding, were also determined to be not related to the ATP project.	1,047
Fringe Benefits - Administrative	During our examination of expenditures for fringe benefits, we noted that health insurance premiums were expensed for an individual who was not an employee of the award recipient. These costs were not directly attributable to the ATP project.	3,340 Brother Health Insuran
	Other fringe benefits, including health insurance coverage and child-care benefits attributable to the questioned percentage of salary costs for the administrative employees, as described in the first audit finding, were determined to be not related to the ATP project.	2,281
	Employer payroll taxes, attributable to the salary costs for administrative personnel questioned above, were also determined to be not related to the ATP project, as described in the first audit finding.	2,257
	During our examination of expenditures for fringe benefits, we also noted doctor and dental payments, for administrative personnel, for medical services that were in excess of the health insurance coverage provided by the award recipient. In our opinion, as expressed above for comparable benefits paid on behalf of a technical employee, such payments are not allowed by FAR 31 cost principles, as they do not appear reasonable for an organization in the financial condition of the award recipient, and they are not ordinary and necessary for such an organization.	707 Other employees health care besides Dan
	During our examination of expenditures for fringe benefits, we noted that transit checks were purchased for the use of employees, but documentation was not provided for our review to evidence the distribution of the transit checks to individual employees and to document the adherence of such distributions within the limits defined by Regulation 1.132-9 of the Internal Revenue Code. The	639 IRS allows $100/mo/employee in transit checks

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	terms of the ATP cooperative agreement require adherence to federal laws before a cost can be allowed.	
	During our examination of expenditures for fringe benefits, we noted that worker compensation insurance premiums were paid for a period beyond an employee's termination. In our opinion, such premiums should be refunded by the insurance carrier and not be allowed as project costs.	130
	During our examination of expenditures for fringe benefits, we noted a penalty paid to the State of New Jersey for late filing of an employment tax return. FAR 31 cost principles do not allow payments of fines and penalties as project costs.	29
Travel and Meals	During our examination of travel expenditures, we also noted various local and long distance travel expenses which were not directly related to the ATP project.	553
	During our examination of travel expenditures, we noted the payment of a parking ticket to the New York City Department of Revenue that was recorded as project travel. As previously stated, FAR 31 cost principles do not allow the payment of fines and penalties as project costs.	55
Materials and Supplies	During our examination of expenditures for materials and supplies, we noted that bank charges, which were not directly related to the ATP project, were recorded as project costs.	133
Subcontracts - Technical	During our examination of payments to subcontractors, we noted that payments were made to Advanced Technology Group for billings which were dated prior to the start of the project. The written approval from the NIST Grants Officer, which is required for these costs to be allowed, was not provided for our review.	9,000
Subcontracts - Administrative	During our examination of payments to subcontractors, we also noted that payments which were made to an individual for services rendered to clean both the residential and business areas of the Principal Investigator's apartment were recorded as project costs. The costs related to maintenance of the business area, as may be related to the ATP project, could not be identified from the documentation provided. The terms of the ATP cooperative agreement do not allow single companies, such as the award recipient, to record indirect costs as project costs.	4,819

Margaret Ferrand
→ not on payroll
→ Now does cleaning
→ Primarily cl ...ed during Yea

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Other - Direct Utilities	During our examination of expenditures for direct utilities, we noted that invoices for telephone and pager bills did not provide the information to identify those costs that may be directly related to the ATP project. As stated above, the ATP cooperative agreement does not allow indirect costs.	1,375
	During our examination of expenditures for direct utilities, we also noted that a payment to Thorn for network services, which was recorded as a project cost during the first project year, was for services that were provided prior to the start of the project. The written approval from the NIST Grants Officer, which is required for these costs to be allowed, was not provided for our review.	285
Other - Professional Services	During our examination of expenditures for professional services, we noted that fees were paid and recorded as project costs for legal services that were not directly related to the ATP project.	842
	Total questioned costs for expenditures listed above	121,066
Equipment Budget	During our testing of project costs and budgeted amounts, we noted that equipment costs exceeded the budgeted amount by more than 10% of the total budget. The terms of the ATP cooperative agreement do not allow costs which exceed the budgeted amount by more than 10% of the total budget. These costs would otherwise be allowable under FAR 31 cost principles:	
	• Total equipment purchased and recorded as project costs	223,503
	• Approved equipment budget	(110,000)
	• 10% allowed excess	(83,650)
	Total questioned costs for ineligible equipment	29,853
Cost-Match	During our examination of the Schedule of Budgeted and Actual Fund Sources and Project Costs, we noted that the ATP award recipient did not contribute its matching share of project costs as specified in the ATP cooperative agreement.	
	• Cost share as specified in the ATP cooperative agreement at 4.36% of project costs reported in the Schedule of Budgeted and Actual Fund Sources and Project Costs (4.36% of $789,841)	34,437
	• Impact of all questioned costs listed above on cost-share (4.36% of $150,919)	(6,580)
	Total questioned cost-match	27,857

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Other Uses of Federal Funds	During our examination of cancelled checks, we noted that certain expenditures of the award recipient, which were not directly related to the ATP project, were paid with federal funds provided for the ATP project. These payments were made to the Principal Investigator for rental expense, at the monthly rate of $2,000, for the use of his apartment as office space for 11 months during the first project year and for 19 months prior to the start of the project. Our examination of the Schedule of Budgeted and Actual Fund Sources and Project Costs revealed that these expenditures were not recorded as ATP project costs. However, the payment of these expenditures from federal funds has resulted in a shortfall in the ATP project bank account and, consequently, is payable to the ATP project.	60,000
	During our examination of the check register, we noted that federal funds provided for the project had been disbursed as salary advances to the Principal Investigator and loans to the award recipient with subsequent repayments from salaries, the reimbursement of business expenses, and cash deposits. The use of these funds for non-project expenditures was in excess of repayments. The terms of the ATP cooperative agreement do not allow such advances and loans, and, consequently, the balance due is payable to the ATP project.	9,651
	Total questioned costs for other uses of federal funds	69,651
	Total questioned costs	$248,427
Funds Carried Forward	The use of federal funds for non-project expenditures and loans, described above under Other Uses of Federal Funds, impacts the cash balance maintained by CASI in the ATP project's bank account as of September 30, 2002 and, consequently, the Funds Carried Forward to Second Project Year in the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002, as follows: • Cash balance/(deficit) $(59,492) • Due from CASI for other uses of federal funds 69,651 • Funds Carried Forward to Second Project Year $ 10,159	(see above)
Procedures	During our review of operating procedures, we noted the following weaknesses: • Written procedures for the ATP project were not available for our review until such procedures were drafted by the newly appointed Business Manager subsequent to the year ended September 30, 2002. These procedures were being implemented and further developed as of the date of our report. • In our opinion, the written procedures, which were in the	n/a

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	development phase, did not include adequate controls over timesheets, bank reconciliations, the payment of invoices which include both project and non-project items, and the engagement of subcontractors. The Business Manager agreed to enhance the procedures, as we recommended.	
	Based on our review of procedures, examination of personnel files, and interviews with management, we noted that procedures were not in place to ensure that adequate documentation is obtained and maintained in employee files. In our opinion, written procedures for human resource responsibilities should also be developed and updated, as may be necessary, on a regular basis to educate personnel who are responsible for these functions and to enable compliance. In particular, the following documents should be included, with other requirements, in personnel files: • Federal form I-9 which is required to be completed by all employees and signed by the employer. • Health insurance forms to accept or decline coverage. • Documentation to support the acceptance or refusal of other fringe benefits. • Mandated COBRA letters for terminated employees.	n/a
Budget	We observed that the effective date of the most recent approved budget was approximately nine months before the end of the first project year. Variances between approved budget amounts and actual project costs, evident in the Schedule of Budgeted and Actual Fund Sources and Project Costs, indicate significant changes since the budget was approved, and we were not provided with an updated budget that, in our opinion, realistically forecasted the remainder of the project.	n/a
Project Reporting	During our examination of reports submitted to NIST by the award recipient, we noted that reports were not properly prepared. The total ATP award funds received were used, instead of the actual project costs from the accounting records, to report cash outlays. These reports also included recipient contributions, but cost-matches had not been made from non-federal funds. The Business Manager agreed to amend reports as applicable.	n/a
Subcontractor Agreements	During our examination of subcontractor agreements, we noted that written agreements were not available for certain subcontractors and the contracts which were available did not include specific language to document the requirement that subcontractors adhere to federal laws and regulations as specified by the ATP award and the sanctions for noncompliance.	n/a

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Summary of Questioned Costs	The summary of questioned costs, as described above, is as follows:	
	• Questioned costs from examination of specific expenditures	$121,066
	• Questioned costs for ineligible equipment	29,853
	• Questioned cost-match	27,857
	• Total questioned direct project costs	178,776
	• Questioned other uses of federal funds	69,651
	• Total questioned costs	$248,427

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

Independent Auditor's Report
Statement of Management's Assertions on Compliance with Specified Requirements

To the Members of
CASI LLC

We have examined Management's Assertions on Compliance with Specified Requirements that CASI LLC ("CASI") complied with certain specified requirements relative to its Schedule of Budgeted and Actual Fund Sources and Project Costs for the National Institute of Standards and Technology ("NIST") Advanced Technology Program ("ATP") Cooperative Agreement Number 70NANB1H3050 for the year ended September 30, 2002. The five specific compliance requirements are listed in our accompanying Statement of Management's Assertions on Compliance with Specified Requirements.

Management is responsible for the compliance of CASI with those requirements. Our responsibility is to express an opinion on management's assertions about its compliance based on our examination.

Our examination was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, attestation standards established by the American Institute of Certified Public Accountants, and the NIST program-specific audit guidelines for ATP cooperative agreements with single companies which was issued by the U. S. Department of Commerce Office of Inspector General, dated May 1999. Accordingly, we examined, on a test basis, evidence about the compliance of CASI with those requirements and performed such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the compliance of CASI with specified requirements.

In our opinion, management's assertions that CASI complied with the aforementioned requirements relative to its NIST ATP Cooperative Agreement Number 70NANB1H3050, during the year ended September 30, 2002, are fairly stated for one of the assertions but not fairly stated for the remaining four assertions. The accompanying Statement of Management's Assertions on Compliance with Specified Requirements provides our findings and opinion regarding each of the assertions.

This report is intended solely for the information and use of the members and management of CASI and the U. S. Department of Commerce and is not intended to be and should not be used by any other parties.

Joan M. Hayes, CPA, LLC

June 27, 2003
New York, NY

CASI LLC
Statement of Management's Assertions on Compliance with Specified Requirements For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002

1. Cost-Share

Management's Assertion
The cost-share established by the budget in the Advanced Technology Program ("ATP") award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

Examination Findings
CASI LLC ("CASI") did not contribute its cost-share, as stated in this assertion, to the project being funded by the ATP award during the year ended September 30, 2002.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for the year ended September 30, 2002.

2. Equipment

Management's Assertion
Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

Examination Findings
Equipment acquired with ATP funds included computer and network hardware assembled from individually purchased components and configured as required for the ATP project. An inventory report was developed by CASI, and a physical inventory was taken during our audit of their Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002. The inventory report included total purchase price and a description of the equipment with identifying codes which allowed the equipment to be traced to the purchase records. Purchase records provided the source of the equipment, acquisition dates, and other detailed information required by 15 CFR Part 14 Section 34.

Independent Auditor's Opinion
This assertion of management has been fairly stated for the year ended September 30, 2002.

3. Procurement Policies

Management's Assertion
Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subwards have not been made to any organizations or its principals listed in the "List of Parties Excluded from Federal Procurement or Nonprocurement Programs," issued by General Service Administration (the "List").

Examination Findings
Written procurement procedures, as required by 15 CFR Part 14 Section 44, were not available during the year ended September 30, 2002. During the subsequent year, management appointed a new Business Manager who developed an operating procedures guide. The updated procedures, as of June 2003, require bids, in accordance with federal standards, and written pre-approval for the procurement of equipment.

Contracts and payments to subcontractors were not made to organizations or individuals included in the List during the year ended September 30, 2002. However, the requirement to verify the omission of proposed contractors from the List was not included in the updated procedures referred to above.

Independent Auditor's Opinion
Except for contracts and payments to subcontractors not included in the List, this assertion of management has not been fairly stated for the year ended September 30, 2002. However, management has taken action to cure this finding going forward.

4. Reporting Requirements

Management's Assertion
The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

Examination Findings
Form 269 Financial Status Report or Form 269A Financial Status Report (short form) was provided and examined for each of the quarterly reporting periods during the year ended September 30, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002.

Form 270 Request for Advance or Reimbursement was provided and examined for ten of the monthly reporting periods during the year ended September 30, 2002. Reports were not provided for months ended December 31, 2001 and January 31, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002.

Form 272 Federal Cash Transactions Report was provided and examined for nine of the monthly reporting periods during the year ended September 30, 2002. Reports were not provided for months ended October 31, 2001, January 31, 2002, and August 31, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash

transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002. In addition, the cash on hand at the end of each monthly reporting period was reported as zero instead of the actual cash balance from the accounting records of cash transactions.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for the year ended September 30, 2002.

5. Subcontractor Agreements

Management's Assertion
The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Subcontractors included: Advanced Technology Group, J. Cox (who subsequently became an employee), A. Karron (who provided a one-time service), G. Wolberg, S. Albin (who subsequently became an employee), and The Jackson Group.

Examination Findings
Written agreements with J. Cox and with G. Wolberg were provided for examination. Agreements with the other subcontractors listed above were not provided for examination. The agreements examined did not contain the specific requirement for adherence to federal laws and sanctions for noncompliance that is referenced in this assertion.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for year ended September 30, 2002.

indirect costs

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Friday, October 31, 2003 at 019:57:12 Hours

Joan Hayes, CPA
239 West Delano Avenue
Yonkers, NY 10704-3827

BY E_MAIL to jhayes@jmhayescpa.com

RE: Margret D. Ferrand

Dear Ms. Hayes;

This letter is in response to your telephone call of Tuesday last regarding backup documentation on D. Ferrand payments made with NIST funds in Year 1 Specifically you had asked for 12 invoices for Ferrand. Ferrand did not bill monthly. She generally was paid weekly as both a program contractor and non program contractor.

Ms. Ferrand had worked for CASI for many years in multiple capacities. She started with me at in 1995 as my office and home cleaning contractor. She qualified as a contractor because I did not provide direct supervision, she came and went as she pleased, and had keys to my office/apartment. She purchased supplies as needed and I reimbursed her for her out of pocket costs. Her tasks included cleaning and cooking. As is CASI policy, I endeavor to promote from within my staff, I have asked her to do more than housekeeping.

She is bright and has a mathematical aptitude. I soon found out she knew how to reconcile checking accounts, and she did my reconciliations and served as junior bookkeeper and bookkeeper's assistant. Further, she had some facility with the computer and learned our paperless Paperport filing software and our filing conventions. She also scanned and filed papers for CASI.

With the start of the ATP-NIST program, she was paid approximately 100$ generally every week for from NIST program as well as funds from my personal account. She would clean on weekends and would come in during the week to scan and file papers. Considering the heavy useage of my apartment due to the number of program employees here, frequently round the clock I decided that some allocation of her cleaning costs could be made.

I can provide a list of her work products, specifically directories of scanned program invoices and research papers, by date performed and items scanned and filed should you wish more detailed support.

I can also provide copies of canceled personal checks in payment of her cleaning activities.

If you need further backup, we can research the bills entered on her behalf and I can provide a list of her days of office work and her days of cleaning work, program work performed as well as non program casi work performed.

Sincerely,

Dr. Karron

This file is "Hayes Ferrand CASI DBK New Letterhead 01.doc" created with template: 'CASI LLC DBK New Letterhead v01.dot', created at Friday, October 31, 2003 19:01:00 H,
Saved at Friday, October 31, 2003 19:56:00 H and printed at Friday, October 31, 2003 19:57:00 H
of size 2,307 bytes of 456 words keyed in by dr d b karron **Pages 1 of 1 Pages.**

Federal Register

Thursday,
March, 16, 2000

Part IV

Department of Agriculture
Department of Energy
National Aeronautics and Space Administration
Department of Commerce
Department of State
Agency for International Development
Department of Justice
Department of Labor
Department of Defense
Department of Education
National Archives and Records Administration
Environmental Protection Agency
Department of the Interior
Department of Health and Human Services
Department of Transportation

Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations; Final Rule

DEPARTMENT OF AGRICULTURE

7 CFR Part 3019

DEPARTMENT OF ENERGY

10 CFR Part 600

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

14 CFR Part 1260

DEPARTMENT OF COMMERCE

15 CFR Part 14

DEPARTMENT OF STATE

22 CFR Part 145

AGENCY FOR INTERNATIONAL DEVELOPMENT

22 CFR Part 226

DEPARTMENT OF JUSTICE

28 CFR Part 70

DEPARTMENT OF LABOR

29 CFR Part 95

DEPARTMENT OF DEFENSE

32 CFR Parts 22 and 32

DEPARTMENT OF EDUCATION

34 CFR Part 74

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

36 CFR Part 1210

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 30

DEPARTMENT OF THE INTERIOR

43 CFR Part 12

DEPARTMENT OF HEALTH AND HUMAN SERVICES

45 CFR Part 74

DEPARTMENT OF TRANSPORTATION

49 CFR Part 19

Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

AGENCIES: Department of Agriculture, Department of Energy, National Aeronautics and Space Administration, Department of Commerce, Department of State, Agency for International Development, Department of Justice, Department of Labor, Department of Defense, Department of Education, National Archives and Records Administration, Environmental Protection Agency, Department of the Interior, Department of Health and Human Services, Department of Transportation.

ACTION: Interim final rule with request for comments.

SUMMARY: This document presents an interim final revision to the agencies' codification of Office of Management and Budget (OMB) Circular A–110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations." OMB issued a final revision to Circular A–110 on September 30, 1999, as required by Public Law 105–277. It was published in the **Federal Register** on October 8, 1999. The agencies' interim final rules will provide uniform administrative requirements for all grants and cooperative agreements to institutions of higher education, hospitals, and other non-profit organizations.

DATES: This interim final rule is effective April 17, 2000. Comments must be received on or before May 15, 2000.

ADDRESSES: Comments on the interim final rule should be addressed to: Charles Gale, Director, Office of Grants Management, Department of Health and Human Services, Room 517–D, Hubert H. Humphrey Building, 200 Independence Avenue, S.W., Washington, DC 20201. A copy of each communication submitted will be available for public inspection and copying during regular business hours (9:00 a.m.–5:30 p.m. eastern standard time) at the above address. The full text of Circular A–110, the text of the September 30th notice of final revision, and a chart showing where each agency has codified the Circular into regulation may be obtained by accessing OMB's home page (http://www.whitehouse.gov/omb), under the heading "Grants Management."

FOR FURTHER INFORMATION CONTACT: For general issues regarding this interim final rule, please contact Charles Gale, Director, Office of Grants Management, Department of Health and Human Services at (202) 690–6377. For agency-specific issues, please contact the individual noted in that agency's adoption below.

SUPPLEMENTARY INFORMATION:

Background

Congress included a two-sentence provision in OMB's appropriation for fiscal year 1999, contained in Public Law 105–277, directing OMB to amend Section .36 of Circular A–110 "to require Federal awarding agencies to ensure that all data produced under an award will be made available to the public through the procedures established under the Freedom of Information Act." The provision also provides for a reasonable fee to cover the costs incurred in responding to a request. Circular A–110 applies to grants and cooperative agreements to institutions of higher education, hospitals, and non-profit institutions, from all Federal agencies.

In directing OMB to revise Circular A–110, Congress entrusted OMB with the authority to resolve statutory ambiguities, the obligation to address implementation issues the statute did not address, and the discretion to balance the need for public access to research data with protections of the research process. In developing the revision, OMB sought to implement the statutory language fairly, in the context of its legislative history. This required a balanced approach that (1) furthered the interest of the public in obtaining the information needed to validate Federally-funded research findings, (2) ensured that research can continue to be conducted in accordance with the traditional scientific process, and (3) implemented a public access process that will be workable in practice.

OMB finalized the revision on September 30, 1999 (64 FR 54926, October 8, 1999). Before this, OMB published a Notice of Proposed Revision on February 4, 1999 (64 FR 5684), and a request for comments on clarifying changes to the proposed revision on August 11, 1999 (64 FR 43786). OMB received over 9,000 comments on the proposed revision and over 3,000 comments on the clarifying changes.

This interim final rule amends the agencies' codifications of Circular A–110 so they reflect OMB's recent action.

Under the provisions of section 7(o) of the Department of Housing and Urban Development Act (42 U.S.C. 3535(o)), any Department of Housing and Urban Development (HUD) proposed or interim final rule that is issued for

public comment is subject to prepublication Congressional review for a period of 15 days. Therefore, HUD is not joining in today's publication but is adopting the common amendments in a separate rulemaking.

Impact Analysis

Executive Order 12866

This is a significant regulatory action under Section 3(f)(4) of Executive Order 12866, "Regulatory Planning and Review."

Regulatory Flexibility Act of 1980

The Regulatory Flexibility Act (5 U.S.C. 605(b)) requires that, for each rule with a "significant economic impact on a substantial number of small entities," an analysis must be prepared describing the rule's impact on small entities and identifying any significant alternatives to the rule that would minimize the economic impact on small entities.

The participating agencies certify that this interim final rule will not have a significant impact on a substantial number of small entities. This rule concerns the information that Federally-funded researchers must provide in response to Freedom of Information Act requests.

Unfunded Mandates Act of 1995

The Unfunded Mandates Act of 1995 (Public Law 104–4) requires agencies to prepare several analytic statements before proposing any rule that may result in annual expenditures of $100 million by State, local, Indian Tribal governments or the private sector. Since this interim final rule will not result in expenditures of this magnitude, the participating agencies certify that such statements are not necessary.

Paperwork Reduction Act

The participating agencies certify that this interim final rule will not impose additional reporting or recordkeeping requirements under the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35).

Waiver of Proposed Rulemaking

Under the Administrative Procedure Act (5 U.S.C. 553) agencies generally offer interested parties the opportunity to comment on proposed regulations before they become effective. However, in this case OMB previously provided the public an opportunity to comment on the revision of Circular A–110, and this regulatory action codifies that revision. Accordingly, while the participating agencies are requesting public comment on this regulatory action, they find that soliciting further public comment with respect to adopting the revised circular, prior to the adoption becoming effective, is unnecessary and contrary to public interest under 5 U.S.C. 553(b)(B). The regulatory action is therefore being issued as an interim final rule.

Small Business Regulatory Enforcement Fairness Act of 1996

This rule is not a major rule as defined by section 251 of the Small Business Regulatory Enforcement Fairness Act of 1996, 5 U.S.C. 804. This rule will not result in an annual effect on the economy of $100 million or more; a major increase in costs or prices; or significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based companies to compete with foreign-based companies in domestic and export markets.

Executive Order 13132: Federalism

This rule will not have substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government. Therefore, in accordance with section 6 of Executive Order 13132, the participating agencies have determined that this rule does not have sufficient federalism implications to warrant the preparation of a federalism summary impact statement.

Text of the Interim Final Rule

The text of the interim final rule appears below:

PART/SUBPART—[AMENDED]

1. Section .36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) to read as follows:

§ .36 Intangible property.

* * * * *

(c) The Federal Government has the right to:

(1) Obtain, reproduce, publish or otherwise use the data first produced under an award; and

(2) Authorize others to receive, reproduce, publish, or otherwise use such data for Federal purposes.

(d) (1) In addition, in response to a Freedom of Information Act (FOIA) request for research data relating to published research findings produced under an award that were used by the Federal Government in developing an agency action that has the force and effect of law, the Federal awarding agency shall request, and the recipient shall provide, within a reasonable time, the research data so that they can be made available to the public through the procedures established under the FOIA. If the Federal awarding agency obtains the research data solely in response to a FOIA request, the agency may charge the requester a reasonable fee equaling the full incremental cost of obtaining the research data. This fee should reflect costs incurred by the agency, the recipient, and applicable subrecipients. This fee is in addition to any fees the agency may assess under the FOIA (5 U.S.C. 552(a)(4)(A)).

(2) The following definitions apply for purposes of this paragraph (d):

(i) *Research data* is defined as the recorded factual material commonly accepted in the scientific community as necessary to validate research findings, but not any of the following: preliminary analyses, drafts of scientific papers, plans for future research, peer reviews, or communications with colleagues. This "recorded" material excludes physical objects (e.g., laboratory samples). *Research data* also do not include:

(A) Trade secrets, commercial information, materials necessary to be held confidential by a researcher until they are published, or similar information which is protected under law; and

(B) Personnel and medical information and similar information the disclosure of which would constitute a clearly unwarranted invasion of personal privacy, such as information that could be used to identify a particular person in a research study.

(ii) *Published* is defined as either when:

(A) Research findings are published in a peer-reviewed scientific or technical journal; or

(B) A Federal agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.

(iii) *Used by the Federal Government in developing an agency action that has the force and effect of law* is defined as when an agency publicly and officially cites the research findings in support of an agency action that has the force and effect of law.

* * * * *

Adoption of Interim Final Rule

The adoption of the interim final rule by the participating agencies, as modified by agency-specific text is set forth below:

DEPARTMENT OF AGRICULTURE

7 CFR Part 3019

FOR FURTHER INFORMATION CONTACT: Gerald Miske, Fiscal Policy Division, Office of the Chief Financial Officer, 202–720–1553.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Agriculture (USDA) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section—.36 regarding the availability of data produced under an award through the Freedom of Information Act into USDA's grants administration regulation at 7 CFR Part 3019. Consistent with this Circular, this rule applies to USDA awards made to institutions of higher education, hospitals, and other non-profit organizations. It also applies to subrecipients performing work under awards if such subrecipients are institutions of higher education, hospitals, and other non-profit organizations.

List of Subjects in 7 CFR Part 3019

Accounting, Colleges and universities, Grant programs—agriculture, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 20, 2000.

Sally Thompson,

Chief Financial Officer.

Dated: January 21, 2000.

Dan Glickman,

Secretary of Agriculture.

For reasons stated in the preamble, the Department of Agriculture amends 7 CFR part 3019 as follows:

PART 3019—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

1. The authority citation for part 3019 continues to read as follows:

Authority: 5 U.S.C. 301.

§ 3019.36 [Amended]

2. Section 3019.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

DEPARTMENT OF ENERGY

10 CFR Part 600

FOR FURTHER INFORMATION CONTACT: Trudy Wood, Office of Procurement and Assistance Policy (MA–51), U.S. Department of Energy, 1000 Independence Avenue, S.W., Washington, D.C.20585, telephone 202–586–5625.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Energy (DOE) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under an award through the Freedom of Information Act into DOE's assistance regulations at 10 CFR Part 600. Consistent with this Circular and 10 CFR Part 600, this rule applies to DOE awards made to institutions of higher education, hospitals, other non-profit organizations and commercial organizations. The OMB notices in the **Federal Register** soliciting comments on this subject did not address the potential applicability of the revisions to OMB Circular A–110 to commercial organizations. Since the application of OMB Circular A–110 to commercial organizations is optional, 10 CFR 600.136(d) will not apply to commercial organizations.

List of Subjects in 10 CFR Part 600

Accounting, Colleges and universities, Grants programs, Hospitals, Intergovernmental relations, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 21, 2000.

Edward R. Simpson,

Acting Director, Office of Procurement and Assistance Management.

For the reasons stated in the preamble, the Department of Energy amends 10 CFR part 600 as follows:

PART 600—FINANCIAL ASSISTANCE RULES

1. The authority citation for part 600 continues to read as follows:

Authority: 42 U.S.C. 7254, 7256, 13525; 31 U.S.C. 6301–6308, unless otherwise noted.

Subpart B—Uniform Administrative Requirements for Grants and Cooperative Agreements With Institutions of Higher Education, Hospitals, Other Non-Profit Organizations and Commercial Organizations

§ 600.136 [Amended]

2. Section 600.136 (.36) is amended as follows:

a. Paragraph (b) is removed.

b. Paragraph (a)(2) is redesignated as new paragraph (b) and revised.

c. Paragraph (a)(3) is redesignated as paragraph (c) and revised as set forth at the end of the common preamble.

d. Newly redesignated paragraph (c) is further amended by removing the phrase "The Federal Government" in the introductory text and adding "DOE" in its place.

e. Paragraph (a)(4) is redesignated as paragraph (e) and the first sentence is revised.

f. Paragraph (a) is revised.

g. Paragraph (d) is added as set forth in the common preamble.

h. New paragraph (d) is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "DOE" in its place and by adding paragraph (d)(3).

The revisions and addition read as follows:

§ 600.136 Intangible property.

(a) Recipients that are institutions of higher education, hospitals, and other non-profit organizations may copyright any work that is subject to copyright and was developed, or for which ownership was purchased, under an award. DOE reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish or otherwise use the work for Federal purposes and to authorize others to do so.

(b) In addition to this section, recipients must follow the requirements set forth at 10 CFR 600.27.

* * * * *

(d) * * *

(3) This paragraph (d) applies only to recipients that are institutions of higher education, hospitals, and other non-profit organizations.

(e) For recipients that are institutions of higher education, hospitals, and other non-profit organizations, title to intangible property and debt instruments acquired under an award or subaward vests upon acquisition in the recipient. * * *

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

14 CFR Part 1260

FOR FURTHER INFORMATION CONTACT: Diane Thompson, Manager, Sponsored Research Business Activity, Code HC, NASA Headquarters, Washington, DC, (202) 358–0514, e-mail: diane.thompson@hq.nasa.gov.

ADDITIONAL SUPPLEMENTARY INFORMATION: The National Aeronautics and Space Administration (NASA) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section—.36 regarding the availability of data produced under an award through the Freedom of Information Act into NASA's grants

administration regulation at 14 CFR Part 1260. Consistent with this Circular, this rule applies to NASA awards made to institutions of higher education, hospitals and other non-profit organizations.

List of Subjects in 14 CFR 1260

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Recordkeeping and reporting requirements.

Anne Guenther,

Acting Associate Administrator for Procurement.

For the reasons stated in the preamble, the National Aeronautics and Space Administration amends 14 CFR Part 1260 as follows:

PART 1260—GRANTS AND COOPERATIVE AGREEMENTS

1. The authority citation for part 1260 is revised to read as follows:

Authority: 42 U.S.C. 2473(c)(1); Pub. L. 97–258, 96 Stat. 1003 (31 U.S.C. 6301 *et seq.*); and OMB Circular A–110 (64 FR 54926, October 8, 1999).

Subpart B—Uniform Administrative Requirements for Grants and Cooperative Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

§ 1260.136 [Amended]

2. Section 1260.136 (—.36) is amended as follows:

a. Paragraph (c) is revised as set forth at the end of the common preamble.

b. Paragraphs (d) and (e) are redesignated as paragraphs (e) and (f).

c. Paragraph (d) is added as set forth at the end of the common preamble.

d. New paragraph (d) is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "NASA" in its place.

DEPARTMENT OF COMMERCE

15 CFR Part 14

FOR FURTHER INFORMATION CONTACT: Susan L. Sutherland, Director, Office of Executive Assistance Management, Telephone Number 202–482–4115.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Commerce (DoC) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under an award through the Freedom of Information Act into DoC's grants administration regulation at 15 CFR Part 14. Consistent with this Circular, this rule applies to DoC awards made to institutions of higher education, hospitals, other non-profit, and commercial organizations. It also applies to such entities if they are recipients of subawards from States, and local and Indian Tribal governments administering programs under DoC awards.

List of Subjects in 15 CFR Part 14

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Susan L. Sutherland,

Director, Office of Executive Assistance Management.

For the reasons stated in the preamble, the Department of Commerce amends 15 CFR part 14 as follows:

PART 14—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, OTHER NON-PROFIT, AND COMMERCIAL ORGANIZATIONS

1. The authority citation for part 14 is revised to read as follows:

Authority: 5 U.S.C. 301; OMB Circular A–110 (64 FR 54926, October 8, 1999).

§ 14.36 [Amended]

2. Section 14.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

3. Section 14.36 is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "DoC" in its place.

DEPARTMENT OF STATE

22 CFR Part 145

FOR FURTHER INFORMATION CONTACT: Georgia Hubert, Director, Federal Assistance Program, Office of the Procurement Executive, U.S. Department of State, Washington, DC 20520, (703) 812–2526.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of State (DOS) is publishing this interim final rule to incorporate the provisions of OMB Circular A–110, Section —.36, regarding the availability through the Freedom of Information Act of data produced under an award, into the DOS grants uniform administrative requirements at 22 CFR Part 145. Consistent with this Circular, this rule applies to DOS awards made to institutions of higher education, hospitals and other non-profit organizations. It also applies to such entities if they are recipients of subawards from States, local and Indian Tribal governments administering programs under DOS awards. The OMB notices in the **Federal Register** soliciting comments on this subject did not address the potential applicability of the revisions to OMB Circular A–110 to commercial organizations. Since the application of OMB Circular A–110 to commercial organizations is optional, 22 CFR section 145.36(d)(1) will not apply to commercial organizations.

List of Subjects in 22 CFR Part 145

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 13, 2000.

Lloyd W. Pratsch,

Procurement Executive.

For the reasons stated in the preamble, the Department of State amends 22 CFR part 145 as follows:

PART 145—GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NONPROFIT ORGANIZATIONS

1. The authority citation for part 145 is revised to read as follows:

Authority: 22 U.S.C. 2658.1; OMB Circular A–110 (64 FR 54926, October 8, 1999).

2. Section 145.1 is amended by revising the first sentence to read as follows:

§ 145.1 Purpose.

This regulation establishes uniform administrative requirements for Department of State grants and cooperative agreements awarded to institutions of higher-education, hospitals, other nonprofit organizations, and commercial organizations, except that § 145.36(d)(1) shall not apply to commercial organizations. * * *

§ 145.36 [Amended]

3. Section 145.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

4. Section 145.36 is further amended by adding paragraph (d)(3) to read as follows:

§ 145.36 Intangible property.

* * * * *

(d) * * *

(3) The requirements set forth in paragraph (d)(1) of this section do not apply to commercial organizations.

* * * * *

AGENCY FOR INTERNATIONAL DEVELOPMENT

22 CFR Part 226

FOR FURTHER INFORMATION CONTACT: M/OP/P, Diana Esposito, Procurement Analyst, U.S. Agency for International Development, Room 7.08–105, M/OP/P, 1300 Pennsylvania Avenue, N.W., Washington, D.C. 20523–7801, Telephone (202) 712–4163, FAX (202) 216–3395.

List of Subjects in 22 CFR Part 226

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

For the reasons stated in the preamble, the Agency for International Development amends 22 CFR part 226 as follows:

PART 226—ADMINISTRATION OF ASSISTANCE AWARDS TO U.S. NON-GOVERNMENTAL ORGANIZATIONS

1. The authority citation for part 226 continues to read as follows:

Authority: Sec. 621, Pub. L. 87–195, 75 Stat. 445 (22 U.S.C. 2381), as amended; E.O. 12163, Sept. 29, 1979, 44 FR 56673; 3 CFR 1979 Comp., p. 435.

§ 226.36 [Amended]

2. Section 226.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

Dated: January 27, 2000.

Rodney W. Johnson,

Director, Office of Procurement.

DEPARTMENT OF JUSTICE

28 CFR Part 70

[A.G. Order No. 2289–2000]

FOR FURTHER INFORMATION CONTACT: Cynthia J. Schwimer, Comptroller & Chief Financial Officer, Office of Justice Programs, U. S. Department of Justice, (202) 307–0623.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Justice (Department) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section—.36 regarding the availability of data produced under an award through the Freedom of Information Act into the Department's grants administration regulation at 28 CFR Part 70. Consistent with this Circular, this rule applies to awards made by the Department to institutions of higher education, hospitals and other non-profit organizations. It also applies to such entities if they are recipients of subawards from States, and local and Indian Tribal governments administering programs under Departmental awards.

List of Subjects in 28 CFR Part 70

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: February 24, 2000.

Janet Reno,

Attorney General.

For the reasons stated in the preamble, the Department of Justice amends 28 CFR part 70 as follows:

PART 70—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS (INCLUDING SUBAWARDS) WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS AND OTHER NON-PROFIT ORGANIZATIONS

1. The authority citation for part 70 is revised to read as follows:

Authority: 5 U.S.C. 301; the Omnibus Crime Control and Safe Streets Act of 1968, 42 U.S.C. 3711, *et seq.* (as amended); Juvenile Justice and Delinquency Prevention Act of 1974, 42 U.S.C. 5601, *et seq.* (as amended); Victims of Crime Act of 1984, 42 U.S.C. 10601, *et seq.* (as amended); 18 U.S.C. 4042, 4351–4353; OMB Circular A–110 (64 FR 54926, October 8, 1999).

§ 70.36 [Amended]

2. Section 70.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

3. Section 70. 36 is further amended by removing the phrase "Federal Government" in paragraph (c) introductory text and adding "Department" in its place.

4. Section 70.36 is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "Departmental awarding agency" in its place.

DEPARTMENT OF LABOR

29 CFR Part 95

FOR FURTHER INFORMATION CONTACT: Comments specific to the Department of Labor may be directed to Phyllis R. McMeekin, Office of the Acquisition Advocate, 202–219–9174, [fax 202–219–9440]. Mailing address: U.S. Department of Labor, 200 Constitution Avenue, NW, Room N–5425, Washington, DC 20210.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Labor (DOL) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability through the Freedom of Information Act of data produced under an award into DOL's grants administration regulation at 29 CFR Part 95. Consistent with this Circular, this rule applies to DOL awards made to institutions of higher education, hospitals and other non-profit organizations. It also applies to such entities if they are recipients of subawards as indicated in Subpart 95.5. The OMB notices in the **Federal Register** soliciting comments on this subject did not address the potential applicability of the revisions to OMB Circular A–110 to commercial organizations. Since the application of OMB Circular A–110 to commercial organizations is optional, 29 CFR § 95.36(d)(1) will not apply to commercial organizations.

List of Subjects in 29 CFR Part 95

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 27, 2000.

Alexis M. Herman,

Secretary of Labor.

For the reasons stated in the preamble, the Department of Labor amends 29 CFR part 95 as follows:

PART 95—GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS, AND WITH COMMERCIAL ORGANIZATIONS, FOREIGN GOVERNMENTS, ORGANIZATIONS UNDER THE JURISDICTION OF FOREIGN GOVERNMENTS, AND INTERNATIONAL ORGANIZATIONS

1. The authority citation for part 95 is revised to read as follows:

Authority: 5 U.S.C. 301; OMB Circular A–110 (64 FR 54926, October 8, 1999); Secretary of Labor's Order 4–76.

§ 95.36 [Amended]

2. Section 95.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

3. Section 95.36 is further amended by removing the phrase "The Federal Government" in paragraph (c) introductory text, and adding "DOL" in its place.

4. Section 95.36 is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears, and adding "DOL" in its place.

DEPARTMENT OF DEFENSE

32 CFR Parts 22 and 32

FOR FURTHER INFORMATION CONTACT: Mark Herbst, Office of the Deputy Under Secretary of Defense (Science and Technology), 3080 Defense Pentagon, Washington, D.C. 20301–3080.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Defense (DoD) adopts two interim final amendments to the DoD Grant and Agreement Regulations (DoDGARs). These amendments apply to awards made on or after the effective date of this regulatory change.

The principal amendment is to section 32.36 of Part 32 of the DoDGARs, which is the DoD's implementation of OMB Circular A–110. In adopting this amendment, the Office of the Secretary of Defense, the Military Departments and the Defense Agencies will maintain uniform policies on access to data produced under awards to universities and nonprofit organizations that are consistent with the policies of other Executive Departments and Agencies.

The other amendment is to Appendix C of Part 22 of the DoDGARs, to conform that appendix to the revised section 32.36 of Part 32. The change is to delete language advising DoD grants officers that an issue to be addressed in award terms and conditions is whether to waive the Government's access rights to data produced under awards. With the revision to section 32.36 of part 32, that no longer is an option. Two other technical corrections are made to the appendix, to correct citations to sections of the DoDGARs.

List of Subjects

32 CFR Part 22

Accounting, Grant programs—education, Reporting and recordkeeping requirements.

32 CFR Part 32

Accounting, Administrative practice and procedure, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

For the reasons stated in the preamble, the Department of Defense amends Subchapter B of Chapter I of Title 32 of the Code of Federal Regulations as follows:

PART 22—[AMENDED]

1. The authority citation for part 22 continues to read as follows:

Authority: 5 U.S.C. 301 and 10 U.S.C. 113.

2. Appendix C to Part 22 is revised to read as follows:

BILLING CODE 3410–KS, 6450–01, 7510–01, 3510–FA, 4710–05, 6116–01, 4410–18, 4510–23, 5001–10, 4000–01, 7515–01, 6560–50, 4310–RF, 4150–24, 4910–62–P

Appendix C to Part 22—Administrative Requirements and Issues to be Addressed in Award Terms and Conditions

REQUIREMENT, IN BRIEF	SOURCE OF REQUIREMENT, FOR EACH TYPE OF RECIPIENT (WHERE DETAILS MAY BE FOUND)			ISSUES TO BE ADDRESSED IN AWARD TERMS/CONDITIONS
	University or other nonprofit	Governmental entity	For-profit entity	
Standards for Financial Management Systems. Recipients' systems to comply with:	32 CFR 32.21	32 CFR 33.20	32 CFR 34.11	For university, nonprofit, or for-profit entity, specify if want: • Bonding and insurance [32 CFR 32.21(c) or 32 CFR 34.11(b)]. • Fidelity bond [32 CFR 32.21(d) or 32 CFR 34.11(c)].
Payment. Recipients request payments and handle advances and interest in compliance with:	32 CFR 32.22	32 CFR 33.21, 33.41(d) and (e)	32 CFR 34.12	Specify: • Payment method (e.g., advance, reimbursement, working capital advance). NOTE: if predetermined payment schedule is used, must specify means to ensure that recipients don't develop large cash balances well in advance of needs for such funds (e.g., recipient submits SF-269 or SF-270 forms at regular intervals, for grants officer to review recipients' cash on hand). • Name/address of office to which recipient sends payment requests. • How frequently recipient may submit payment requests. • Whether recipient requests payment by SF-270, SF-271, or other form, or by electronic means (e.g., electronic data interchange). • Name/address of office that will make payments, and whether the recipient is to receive payments by electronic funds transfer (see §22.605(c) and §22.810(b)(2)). • Name/address of office to which recipient is to remit any interest earned, if advance payment method is to be used. If interest is to be remitted using electronic commerce, information should be provided on required format and data elements.
Allowable costs. Allowability of costs to be in accordance with:	32 CFR 32.27 and 32.28	32 CFR 33.22 and 33.23	32 CFR 34.17	
Fee/profit. None allowed.			32 CFR 34.18	
Cost share or match. If cost share or match is required, allowability and valuation are governed by:	32 CFR 32.23	32 CFR 33.24	32 CFR 34.13	Specify if want to allow inclusion of certain types of items as cost share or allow them to be valued in certain ways [32 CFR 32.23(b), (c), and (g); 32 CFR 33.24(b)(4), (b)(5), and (e)(2); 32 CFR 34.13(a)(7), (b)(1), and (b)(4)(ii)].

REQUIREMENT, IN BRIEF	SOURCE OF REQUIREMENT, FOR EACH TYPE OF RECIPIENT (WHERE DETAILS MAY BE FOUND)			ISSUES TO BE ADDRESSED IN AWARD TERMS/CONDITIONS
	University or other nonprofit	Governmental entity	For-profit entity	
Program income. Recipients account for program income in accordance with:	32 CFR 32.24	32 CFR 33.25	32 CFR 34.14	Specify: • Method for disposition [32 CFR 32.24(b), (c), and (d); 32 CFR 33.25(g); 32 CFR 34.14(d), (e), and (f)]. • If want recipient to have obligation to Government for certain types of income or for income earned after end of project period [32 CFR 32.24(e) and (h), 32 CFR 33.25(a), (d), (e), and (h), 32 CFR 34.14(b)]. • If want to allow recipient to deduct costs of generating income [32 CFR 32.24(f), 32 CFR 33.25(c), 32 CFR 34.14(c)].
Revision of budget/program plans. Recipients request prior approval for plan changes, in accordance with:	32 CFR 32.25	32 CFR 33.30	32 CFR 34.15	Specify if wish to: • Waive some prior approvals that are optional, but are in effect unless specifically waived [32 CFR 33.30(b), (c)(1), (d)(3); 32 CFR 34.15(c)(2)]. • Require some prior approvals that are optional, but are only in effect if specifically stated [32 CFR 32.25(c)(5), (d), (e), (h); 32 CFR 34.15(c)(3)]. • Waive the requirement for prior approval [32 CFR 25.25(d)(3)] for recipient to initiate one-time, no-cost extension, as long as the DoD Component judges that the recipient's doing so would not cause the DoD Component to fail to comply with DoD funding policies (e.g., the incremental programming and budgeting policy for research funding) contained in Volume 2A of the DoD Financial Management Regulation (DoD 7000.14-R).
Audit. Recipients periodically to have independent, financial and compliance audit and report to DoD, subject to provisions of:	32 CFR 32.26	32 CFR 33.26	32 CFR 34.16	Require all but for-profit entities to submit copy of OMB Circular A-133 audit reports to IG, DoD. Require for-profit entities to submit audit reports to whichever office(s) the DoD Component wishes audit reports to be sent.
Procurement. Recipients' systems for acquiring goods and services under awards are to comply with:	32 CFR 32.40 through 32.49	32 CFR 33.36	32 CFR 34.30 through 34.31	Specify if want to require recipient to make certain preaward documents available for DoD Component's review [32 CFR 32.44(e); 32 CFR 33.36(g); 32 CFR 34.31(b)].

REQUIREMENT, IN BRIEF	SOURCE OF REQUIREMENT, FOR EACH TYPE OF RECIPIENT (WHERE DETAILS MAY BE FOUND)			ISSUES TO BE ADDRESSED IN AWARD TERMS/CONDITIONS
	University or other nonprofit	Governmental entity	For-profit entity	
Subawards. Recipients flow down requirements to subawards in accordance with:	32 CFR 32.5, 32 CFR 33.37, and 32 CFR 34.1(b)(2)			
Property. Recipients manage in accordance with:	32 CFR 32.30 through 32.37	32 CFR 33.31 through 33.34	32 CFR 34.20 through 34.25	Specify if want: • To allow for-profit entities to acquire real property under awards [32 CFR 34.21(a)]. • University or other nonprofit to have any further obligation to Government for exempt property [32 CFR 32.33(b)]. • To retain right to transfer title [32 CFR 32.34(h). 32 CFR 33.32(g)]. • To allow recipients to use equipment for certain purposes [32 CFR 32.34(d) and (e); 32 CFR 33.32(c)(4); 32 CFR 34.21(d)]. • To waive data rights [32 CFR 34.25(b)(2)]. • To require recipients to record liens [32 CFR 32.37]. For research awards to certain recipients, include patents clause required by 37 CFR 401 [32 CFR 32.36(b); 32 CFR 34.25(a)].
Reports. Requirements are specified in:	32 CFR 32.51 and 32.52	32 CFR 33.40 and 33.41	32 CFR 34.41	Specify: • When recipients are to submit periodic and final performance reports [32 CFR 32.51(b) and (c); 32 CFR 33.40(b), (c), and (f); 32 CFR 34.41]. • Frequency of financial status/cash transaction reports [32 CFR 32.52(a)(1)(iii) and (a)(2)(iv); 32 CFR 33.41(b)(3) and (c); 32 CFR 34.41], or if wish to waive them under certain conditions [32 CFR 32.52(a)(1)(i) and (a)(2)(v); 32 CFR 33.41(a)(6); 32 CFR 34.41]. • Whether want reports on cash or accrual basis [32 CFR 32.52(a)(1)(ii); 32 CFR 33.41(b)(2); 32 CFR 34.41].
Records. Retention and access requirements specified in:	32 CFR 32.53	32 CFR 33.42	32 CFR 34.42	

REQUIREMENT, IN BRIEF	SOURCE OF REQUIREMENT, FOR EACH TYPE OF RECIPIENT (WHERE DETAILS MAY BE FOUND)			ISSUES TO BE ADDRESSED IN AWARD TERMS/CONDITIONS
	University or other nonprofit	Governmental entity	For-profit entity	
Termination and enforcement. Award is subject to:	32 CFR 32.61 and 32.62	32 CFR 33.43 and 33.44	32 CFR 34.51 and 34.52	
Disputes, claims, and appeals. Procedures are specified in:	32 CFR 22.815			• Include term or condition that incorporates procedures, in accordance with 32 CFR 22.815(a).
After-the-award requirements. Closeout, subsequent adjustments, continuing responsibilities, and collection of amounts due are subject to requirements in:	32 CFR 32.71 through 32.73	32 CFR 33.50 through 33.52	32 CFR 34.61 through 34.63	

BILLING CODE 3410-KS, 6450-01, 7510-01, 3510-FA, 4710-05, 6116-01, 4410-18, 4510-23, 5001-10, 4000-01, 7515-01, 8560-50, 4310-RF, 4150-24, 4910-62

PART 32—[AMENDED]

3. The authority citation for part 32 continues to read as follows:

Authority: 5 U.S.C. 301 and 10 U.S.C. 113.

§ 32.36 [Amended]

4. Section 32.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

5. Section 32.36 is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears, and adding "DoD Component that made the award" in its place.

Dated: January 25, 2000.

Patricia L. Toppings,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

DEPARTMENT OF EDUCATION

34 CFR Part 74

FOR FURTHER INFORMATION CONTACT: Arthur Stewart. Telephone: (202) 708–9049. If you use a telecommunications device for the deaf (TDD), you may call the Federal Information Relay Service at 1–800–877–8339. Individuals with disabilities may obtain this document in an alternative format (e.g., Braille, large print, audiotape, or computer diskette) on request to the contact person listed in the preceding paragraph.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Education (ED) publishes this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under a grant award through the Freedom of Information Act into ED's grants administration regulations at 34 CFR Part 74. Consistent with the Circular, this rule applies to ED grant awards made to institutions of higher education, hospitals and other non-profit organizations. It also applies to those entities if they are recipients of subawards from States, and local and Indian Tribal governments administering programs under ED awards.

Invitation to Comment: In addition to any comments submitted to Charles Gale at the U.S. Department of Health and Human Services, we invite you to submit comments regarding ED's specific implementation of these interim final regulations to Arthur Stewart, Department of Education, room 3652, ROB–3, Seventh and D Streets, SW., Washington, DC 20202–4248.

During and after the comment period, you may inspect public comments submitted to ED about it's specific interim final regulations in room 3652, ROB–3, Seventh and D Streets, SW, Washington, DC, between the hours of 8:30 a.m. and 4:00 p.m., Eastern time, Monday through Friday of each week except Federal holidays.

Assistance to Individuals With Disabilities in Reviewing the Rulemaking Record: On request, we will supply an appropriate aid, such as a reader or print magnifier, to an individual with a disability who needs assistance to review the comments or other documents in the public rulemaking record for these interim final regulations. If you want to schedule an appointment for this type of aid, you may call (202) 205–8113 or (202) 260–9895. If you use a TDD, you may call the Federal Information Relay Service at 1–800–877–8339.

Assessment of Educational Impact: Based on our own review, we have determined that these final regulations do not require transmission of information that any other agency or authority of the United States gathers or makes available.

Electronic Access to this Document: You may view this document, as well as all other Department of Education documents published in the **Federal Register**, in text or Adobe Portable Document Format (PDF) on the Internet at either of the following sites: http://ocfo.ed.gov.fedreg.htm, and http://www.ed.gov/news.html

To use the PDF you must have the Adobe Acrobat Reader Program with Search, which is available free at either of the previous sites. If you have questions about using the PDF, call the U.S. Government Printing Office (GPO), toll free, at 1–888–293–6498; or in the Washington, DC, area at (202) 512–1530.

The official version of this document is published in the **Federal Register.** Free Internet access to the official edition of the **Federal Register** and the Code of Federal Regulations is available on GPO Access at: http://www.access.gpo.gov/nara/index.html

List of Subjects in 34 CFR Part 74

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 24, 2000.

Richard W. Riley,

Secretary of Education.

For the reasons stated in the preamble, the Secretary of Education amends 34 CFR part 74 as follows:

PART 74—ADMINISTRATION OF GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

1. The authority citation for part 74 continues to read as follows:

Authority: 20 U.S.C. 1221e–3, 3474; OMB Circular A–110, unless otherwise noted.

§ 74.36 [Amended]

2. Section 74.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

3. Section 74.36 is further amended by removing the phrase "the Federal awarding agency" in paragraph (d)(1) each time it appears and adding "ED" in its place.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

36 CFR Part 1210

FOR FURTHER INFORMATION CONTACT: Nancy Allard at 301–713–7360, extension 226 or by fax at 301–713–7270.

ADDITIONAL SUPPLEMENTARY INFORMATION: The National Historical Publications and Records Commission (NHPRC) is the grant-making component of the National Archives and Records Administration (NARA). The NHPRC makes grants to state and local archives, colleges and universities, libraries, historical societies, and other nonprofit organizations in the U.S. to help identify, preserve, and provide public access to records, photographs, and other materials that document American history. We are publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under an award through the Freedom of Information Act into our NHPRC grants administration regulation at 36 CFR Part 1210.

List of Subjects in 36 CFR Part 1210

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 11, 2000.

John W. Carlin,

Archivist of the United States.

For the reasons stated in the preamble, the National Archives and Records Administration amends 36 CFR part 1210 as follows:

PART 1210—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS TO INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

1. The authority citation for part 1210 is revised to read as follows:

Authority: 5 U.S.C. 301; OMB Circular A–110 (64 FR 54926, October 8, 1999).

§ 1210.36 [Amended]

2. Section 1210.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding new paragraph (d) as set forth at the end of the common preamble.

3. Section 1210.36 is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "NHPRC" in its place.

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 30

FOR FURTHER INFORMATION CONTACT: Alexandria Mincey, Grants Administration Division, Policy, Information and Training Branch, 1300 Pennsylvania Avenue, NW (3903R), Fifth Floor, Room 51288, Washington, DC 20004, (202) 564–5371.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Environmental Protection Agency (EPA) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under an award through the Freedom of Information Act into EPA's grants administration regulation at 40 CFR Part 30. Consistent with this Circular, this rule applies to EPA assistance awards made to institutions of higher education, hospitals and other non-profit organizations. It also applies to such entities if they are recipients of subawards from States, local and Indian Tribal governments under EPA awards.

The Agency will implement a process for determination, assessment, collection, and reimbursement of recipients' costs.

List of Subjects in 40 CFR Part 30

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 13, 2000.

Carol M. Browner,

Administrator of the Environmental Protection Agency.

For the reasons stated in the preamble, the Environmental Protection Agency amends 40 CFR Part 30 as follows:

PART 30—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

1. The heading for part 30 is revised to read as set forth above.

2. The authority citation for part 30 is revised to read as follows:

Authority: 7 U.S.C. 135 *et seq.*; 15 U.S.C. 2601 *et seq.*; 33 U.S.C. 1251 *et seq.*; 42 U.S.C. 241, 242b, 243, 246, 300f, 300j–1, 300j–2, 300j–3, 1857 *et seq.*, 6901 *et seq.*, 7401 *et seq.*, 9601 *et seq.*; OMB Circular A–110 (64 FR 54926, October 8, 1999).

§ 30.36 [Amended]

3. Section 30.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

4. Section 30.36 is further amended by removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "EPA" in its place.

DEPARTMENT OF THE INTERIOR

43 CFR Part 12

FOR FURTHER INFORMATION CONTACT: Debra E. Sonderman, (Director, Office of Acquisition and Property Management), (202) 208–6431.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of the Interior (DOI) has implemented OMB Circular A–110 at 43 CFR Part 12, Subpart F. There is also a provision at 43 CFR Part 12, Subpart A, Section 12.2(a) which confirms that grants and cooperative agreements which are awarded by DOI to institutions of higher education, hospitals and other non-profit organizations, are governed by Subpart F and OMB Circular A–110. The regulation at Subpart A documents that OMB Circular A-110 is a part of the regulation as well as any changes made to the Circular and subsequently published in the **Federal Register**. Therefore, awards made by DOI were considered covered on the effective date of the changes published in the revised Circular, November 8, 1999.

In order to amend DOI's codification of the Circular at 43 CFR Part 12, Subpart F, DOI is participating in this joint publication so that the recent revisions made by OMB can be reflected. With the publication of this interim final rule, we are incorporating the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under an award through the Freedom of Information Act into the implementing regulation at 43 CFR Part 12, Subpart F.

Compliance With Laws, Executive Orders, and Department Policy: In addition to the certifications stated in the general preamble, DOI is including the following statements:

In accordance with Executive Order 12630, the rule does not have significant takings implications. A takings implication assessment is not required. No takings of personal property will occur as a result of this rule.

In accordance with Executive Order 12988, the Office of the Solicitor has determined that this rule does not unduly burden the judicial system and meets the requirements of sections 3(a) and 3(b)(2) of the Order.

This rule does not constitute a major Federal action significantly affecting the quality of the human environment. A detailed statement under the National Environmental Policy Act of 1969 is not required.

In accordance with the President's memorandum of April 29, 1994, "Government-to-Government Relations with Native American Tribal Governments" (59 FR 22951 and 512 DM 2), we have evaluated possible effects on Federally recognized Indian tribes and have determined that there are no effects on trust resources. This regulation concerns the information that federally-funded researchers must provide in response to Freedom of Information Act requests related to grants and cooperative agreements awarded to institutions of higher education, hospitals, and other non-profit organizations.

List of Subjects in 43 CFR Part 12

Accounting, Administrative practice and procedure, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 13, 2000.

John Berry,

Assistant Secretary-Policy, Management and Budget.

For the reasons set forth in the preamble, the Department of the Interior amends 43 CFR part 12 as follows:

PART 12—ADMINISTRATIVE AND AUDIT REQUIREMENTS AND COST PRINCIPLES FOR ASSISTANCE PROGRAMS

1. The authority for part 12 is revised to read as follows:

Authority: 5 U.S.C. 301; 31 U.S.C. 6101 note, 7501; 41 U.S.C. 252a, 701 *et seq;* Pub. L. 104–256, 110 Stat. 1396; sec. 501, Pub. L. 105–62, 111 Stat. 1338; sec. 503, Pub. L. 105–62, 111 Stat. 1339; sec. 303, Pub. L. 105–83, 111 Stat. 1589; sec. 307, Pub. L. 105–83, 111 Stat. 1590; E.O. 12549, 3 CFR, 1986 Comp., p. 189; E.O. 12674, 3 CFR, 1989 Comp., p. 215; E.O. 12689, 3 CFR, 1989 Comp., p. 235; E.O. 12731, 3 CFR, 1990 Comp., p. 306; E.O. 13043, 62 FR 19217; 3 CFR 1997 Comp., p. 195; OMB Circular A–102; OMB Circular A–110; and OMB Circular A–133.

Subpart F—Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations

§ 12.936 [Amended]

2. Section 12.936 (.36) is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

45 CFR Part 74

FOR FURTHER INFORMATION CONTACT: Charles Gale, Director, Office of Grants Management, 202–690–6377; for the hearing impaired only: TDD 202–690–6415.

ADDITIONAL SUPPLEMENTARY INFORMATION: The Department of Health and Human Services (HHS) is publishing this interim final rule to incorporate the provisions of OMB Circular A–110, Section —.36, regarding the availability through the Freedom of Information Act of data produced under an award, into the HHS grants administration regulation at 45 CFR Part 74. Consistent with this Circular, this rule applies to HHS awards made to institutions of higher education, hospitals and other non-profit organizations. It also applies to such entities if they are recipients of subawards from States, and local and Indian Tribal governments administering programs under HHS awards. We recognize that OMB's notices for public comment regarding this subject did not address the potential applicability to commercial organizations. Since the applicability of OMB Circular A–110 to commercial organizations is optional and 45 CFR Part 74 includes other special provisions for commercial organizations (Subpart E), we have decided to be consistent with other Federal agencies which have decided not to apply the new provision to commercial organizations.

List of Subjects in 45 CFR Part 74

Accounting, Colleges and universities, Grant programs, Hospitals, Indians, Intergovernmental relations, Nonprofit organizations, Reporting and recordkeeping requirements.

Dated: January 14, 2000.

Donna E. Shalala,

Secretary.

For the reasons stated in the preamble, the Department of Health and Human Services amends 45 CFR part 74 as follows:

PART 74—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR AWARDS AND SUBAWARDS TO INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, OTHER NONPROFIT ORGANIZATIONS, AND COMMERCIAL ORGANIZATIONS; AND CERTAIN GRANTS AND AGREEMENTS WITH STATES, LOCAL GOVERNMENTS AND INDIAN TRIBAL GOVERNMENTS

1. The authority citation for part 74 is revised to read as follows:

Authority: 5 U.S.C. 301; OMB Circular A–110 (64 FR 54926, October 8, 1999).

2. Section 74.1(a)(1) is revised to read as follows:

§ 74.1 Purpose and applicability.

(a) * * *

(1) Department of Health and Human Services' (HHS) grants and agreements awarded to institutions of higher education, hospitals, other nonprofit organizations and only to commercial organizations in instances other than those involving procedures to make data available under the Freedom of Information Act provision set forth in § 74.36(d)(1).

* * * * *

§ 74.36 [Amended]

3. Section 74.36 is amended:

a. By revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

b. By removing the phrase "Federal awarding agency" in paragraph (d)(1) each time it appears and adding "HHS Awarding Agency" in its place.

c. By adding paragraph (d)(3) to read as follows:

§ 74.36 Intangible property.

* * * * *

(d) * * *

(3) The requirements set forth in paragraph (d)(1) of this section do not apply to commercial organizations.

* * * * *

4. Section 74.83 is added to subpart E to read as follows:

§ 74.83 Effect on intangible property.

Data sharing (FOIA) requirements as set forth in § 74.36(d)(1) do not apply to commercial organizations.

DEPARTMENT OF TRANSPORTATION

49 CFR Part 19

FOR FURTHER INFORMATION CONTACT: Robert G. Taylor, U.S. Department of Transportation, Office of the Senior Procurement Executive, M–62, 400 Seventh Street, S.W., Room 7101, Washington, D.C. 20590, phone (202) 366–4289, fax (202–366–7510, e-mail robert.g.taylor@ost.dot.gov, for grant related questions. Robert I. Ross, U.S. Department of Transportation, Office of the General Counsel, C–10, 400 Seventh Street S.W., Room 10102, Washington, DC 20590, phone (202)366–9156, fax (202)366–9170, email bob.ross@ost.dot.gov, for FOIA related questions.

ADDITIONAL SUPPLEMENTAL INFORMATION: The Department of Transportation (DOT) is publishing this interim final rule in order to incorporate the provisions of OMB Circular A–110, Section .36 regarding the availability of data produced under an award through the Freedom of Information Act FOIA into DOT's grants administration regulation at 49 CFR Part 19. Additional information has been added to clarify internal DOT procedures for payments made in accordance with the OMB revisions to Section .36 of the Circular.

List of Subjects in 49 CFR Part 19

Accounting, Colleges and universities, Grant programs, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Rodney E. Slater,

Secretary of Transportation.

For the reasons stated in the preamble, the Department of Transportation amends 49 CFR part 19 as follows:

PART 19—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, AND OTHER NON-PROFIT ORGANIZATIONS

1. The authority citation for part 19 continues to read as follows:

Authority: 49 U.S.C. 322(a).

§ 19.36 [Amended]

2. Section 19.36 is amended by revising paragraph (c), redesignating paragraph (d) as paragraph (e), and adding a new paragraph (d) as set forth at the end of the common preamble.

[FR Doc. 00–5674 Filed 3–15–00; 8:45 am]

BILLING CODE 3410–KS–P; 6450–01–P; 7510–01–P; 3510–FA–P; 4710–05–P; 6116–01–P; 4410–18–P; 4510–23–P; 5001–10–P; 4000–01–P; 7515–01–P; 6560–50–P; 4310–RF–P; 4150–24–P; 4910–62–P

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Airspace Docket No. 98-ANM-10]

Correction to Class E Airspace; Akron, CO

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule; correction.

SUMMARY: This document corrects a final rule published on August 14, 1998, that inadvertently changed the coordinates of the Akron-Washington County Airport, Akron, CO. This action corrects the final rule by reflecting the proper coordinates.

EFFECTIVE DATE: 0901 UTC, December 03, 1998.

FOR FURTHER INFORMATION CONTACT: Dennis Ripley, ANM-520.6, Federal Aviation Administration, Docket No. 98-ANM-10, 1601 Lind Avenue S.W., Renton, Washington, 98055-4056; telephone number: (425) 227-2527.

SUPPLEMENTARY INFORMATION: On August 14, 1998, the FAA published a final rule that amended the Akron, CO, Class E2 and Class E5 airspace designation (63 FR 43618). However, that action provided an inadvertent error to the coordinates of the Akron-Washington County Airport, CO. This action corrects the final rule by reflecting the proper coordinates.

Correction to Final Rule

Accordingly, pursuant to the authority delegated to me, the Class E airspace description at Akron, CO, as published in the **Federal Register** on August 14, 1998 (63 FR 43618), (**Federal Register** Document No. 98-21864) is corrected as follows:

§ 71.1 [Corrected]

On page 43618 in the third column, in the first airspace description, line 3, and in the second airspace description, line 3, correct the geographical coordinates of the Akron-Washington County Airport by removing "(Lat. 40°10'32" N, long. 103°13'20" W)" in its place.

Issued in Seattle, Washington, on August 27, 1998.

Glenn A. Adams III,

Assistant Manager, Air Traffic Division, Northwest Mountain Region.

[FR Doc. 98-23896 Filed 9-3-98; 8:45 am]

BILLING CODE 4910-13-M

DEPARTMENT OF COMMERCE

15 CFR Part 14

[Docket No. 980422101-8101-01]

RIN 0605-AA09

Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations

AGENCY: Department of Commerce (DoC).

ACTION: Interim Final Rule.

SUMMARY: This interim final rule implements the revisions to the Office of Management and Budget (OMB) Circular A-110, "Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations" which was published in the **Federal Register** on November 29, 1993. The revised Circular was developed by an interagency task force for governmentwide use in a model rule format to facilitate regulatory adoption by executive departments and agencies. In the published revised Circular, OMB specified as "required action" that Federal agencies responsible for awarding and administering grants and other agreements to recipients described therein, shall adopt the language of the Circular unless other provisions are required by Federal statute or exceptions or deviations are approved by OMB. This interim final rule adopts the provisions of the Circular and its language to the maximum extent feasible. However, minor changes were made to update the procedures, clarify the language, and make the language apply specifically to the DoC and its operating units. No changes are intended to deviate from the substance of Circular A-110. The Circular covers both grants and cooperative agreements made by Federal agencies and subawards, unless sections of the Circular specifically exclude subrecipients from coverage. Consistent with guidance provided in the Circular, DoC will apply its provisions to grants and agreements with institutions of higher education, hospitals, other nonprofit, and commercial organizations. The provisions of the interim final rule will also apply to foreign governments, organizations under the jurisdiction of foreign governments, and international organizations when appropriate.

DATES: This regulation is effective October 1, 1998. Written and signed comments must be received on or before November 3, 1998.

ADDRESSES: Interested persons should submit written and signed comments to Docket No. 980422101-8101-01, U.S. Department of Commerce, Office of Executive Assistance Management, Room 6020, 14th and Constitution Avenue, Washington, D.C. 20230.

FOR FURTHER INFORMATION CONTACT: John J. Phelan, III, Director, Office of Executive Assistance Management, Telephone Number 202-482-4115.

SUPPLEMENTARY INFORMATION: This interim final rule incorporates and reflects the provisions of the OMB issuance of the revised OMB Circular A-110, published at 58 FR 62992, to be codified at 15 CFR part 14 of the DoC regulatory requirements for financial assistance awards. OMB Circular A-110 was originally issued by OMB in 1976, and except for a minor revision in 1987 it remained unchanged until this revision was issued. The standards it contained were structured into 15 attachments lettered A through O. An interagency task force also reviewed the circular in 1987 and recommended that it be combined with OMB Circular A-102, "Uniform Requirements for Grants and Agreements with State and Local Governments," as a consolidated "common rule." In November 1988, a proposed consolidated "common rule" was published in the **Federal Register** (53 FR 44716) but, due to adverse concerns by some university groups and Federal agencies, it was not finalized and issued by OMB. In November 1990, another interagency task force was convened to review Circular A-110 and a revision in a "common rule" format was proposed and developed. This revision was published for comment in the **Federal Register** (57 FR 39018) in August 1992 and over 200 comments were received by OMB from many sources. All comments were considered in developing the final revision of Circular A-110 which was issued for governmentwide use in the **Federal Register** on November 29, 1993. Consequently, this rule is published as an interim final rule because of the previous request for comment process used in the development of the Circular, the large number of comments already received and considered by OMB and the Federal agencies, and the limited flexibility to revise the requirements prescribed by OMB. This interim final rule contains the following updates to procedures and clarifying language:

- Foreign governments, organizations under the jurisdiction of foreign governments, and international

organizations will be covered by this interim final rule.

- Taxpayer identification numbers will be required of applicants in accordance with the provisions of the Debt Collection Improvement Act of 1996.
- Federal payments to recipients shall be made by electronic funds transfer in accordance with the Debt Collection Improvement Act of 1996, unless waived in accordance with the provisions of the Act.
- The recipient may not transfer funds among direct cost categories or programs, functions and activities for construction or nonconstruction awards in which the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Grants Officer. This restriction applies to all awards, regardless of the amount of Federal funding, and it does not prohibit the recipient from requesting Grants Officer approval for revisions to the budget.
- Recipients and subrecipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the requirements contained in the Single Audit Act Amendments of 1996 and OMB Circular A-133. Subrecipients that are state and local governments shall also be subject to the requirements contained in the Single Audit Act Amendments of 1996 and OMB Circular A-133. Commercial organizations, foreign governments, organizations under the jurisdiction of foreign governments, and international organizations shall be subject to the audit requirements as stipulated in the award document.
- If there is a residual inventory of supplies exceeding $5000 in total aggregate value upon termination or completion of a project or program and the supplies are not needed for any other federally-sponsored project or program, the recipient shall retain the supplies for use on non-Federally sponsored activities or sell them, but shall, in either case, compensate the Federal Government for its cost share. This encompasses a residual inventory of both used and unused supplies exceeding $5000 in total aggregate value.
- The small purchase threshold (previously $25,000) fixed at 41 U.S.C. 403 (11) reflects the simplified acquisition threshold (currently $100,000) established at 41 U.S.C. 4031 (11) by the Federal Acquisition Streamlining Act of 1994.

For purposes of this interim final rule, "DoC" is a term referring to the Department of Commerce collectively. For purposes of decision making or actions affecting outside entities, "DoC" is also an eclectic term which refers to the organizational entity exercising authority in the specific subject matter under discussion. Within the language of the rule, when the Economic Development Administration (EDA) enters into awards under which it is contemplated that the recipient will dispose of real property improved with Federal funds, EDA may impose conditions for its approval of such disposition.

Executive Orders 12866 and 12875

This interim final rule has been determined to be "significant" for purposes of Executive Order 12866, "Regulatory Planning and Review." In addition, it has been determined that, consistent with the requirements of Executive Order 12875, "Enhancing Intergovernmental Partnership," this interim final rule will not impose any unfunded mandates upon State, local, and tribal governments.

Administrative Procedure Act and Regulatory Flexibility Act

Because notice and comment is not required under 5 U.S.C. 553, or any other law, for this rule relating to public property, loans, grants benefits or contracts (5 U.S.C. 553(a)), a Regulatory Flexibility Analysis is not required and has not been prepared for this interim final rule. As stated above, this rule is based on the revised OMB Circular A-110 that was developed by an interagency task force and received extensive public comment. The revised Circular specifies that Federal agencies responsible for awarding and administering grants and other agreements to recipients described therein, shall adopt the language in the Circular unless different provisions are required by Federal statute or are approved by OMB. This interim final rule essentially adopts the provisions of the Circular word-for-word to the maximum extent feasible.

Executive Order 12612 (Federalism Assessment)

This action has been reviewed in accordance with the principles and criteria contained in Executive Order 12612. The rule primarily applies to organizations other than State and local governments, but for some programs State or local governments are required to pass on these requirements to subrecipients covered by this rule. The rule was drafted to be as consistent as possible with requirements imposed on State and local governments. Accordingly, it has been determined that this proposal does not have sufficient Federalism implications to warrant a full Federalism Assessment under the principles and criteria contained in Executive Order 12612.

Paperwork Reduction Act

These regulatory actions do not impose any new reporting or recordkeeping requirements under the Paperwork Reduction Act. Reporting and recordkeeping requirements in 15 CFR Part 14 are those required by OMB Circular A-110 and have already been cleared by OMB.

Catalog of Federal Domestic Assistance

This rule affects all of the grant and cooperative agreement programs with institutions of higher education, hospitals, other non-profit, and commercial organizations administered by DoC.

List of Subjects in 15 CFR Part 14

Accounting, Administrative practice and procedure, Colleges and universities, Grants administration, Grant programs—economic development, Grant programs—oceans and atmosphere, Grant programs—minority businesses, Grant programs—travel and tourism, Grant programs—technology, Grant programs—telecommunications, Grant programs—international, Hospitals, Nonprofit organizations, Reporting and recordkeeping requirements.

Issued this 19th day of August, 1998 at Washington, D.C.

John J. Phelan,

Director for Executive Assistance Management.

Accordingly, 15 CFR subtitle A is amended by adding part 14 to read as follows:

PART 14—UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND AGREEMENTS WITH INSTITUTIONS OF HIGHER EDUCATION, HOSPITALS, OTHER NON-PROFIT, AND COMMERCIAL ORGANIZATIONS

Subpart A—General

Sec.

14.1 Purpose.
14.2 Definitions.
14.3 Effect on other issuances.
14.4 Deviations.
14.5 Subawards.

Subpart B—Pre-Award Requirements

14.10 Purpose.
14.11 Pre-award policies.
14.12 Forms for applying for Federal assistance.
14.13 Debarment and suspension.
14.14 High risk special award conditions.
14.15 Metric system of measurement

14.16 Resource Conservation and Recovery Act (RCRA).
14.17 Certifications and representations.
14.18 Taxpayer identification number.

Subpart C—Post-Award Requirements

Financial and Program Management

14.20 Purpose of financial and program management.
14.21 Standards for financial management systems.
14.22 Payment.
14.23 Cost sharing or matching.
14.24 Program income.
14.25 Revision of budget and program plans.
14.26 Non-Federal audits.
14.27 Allowable costs.
14.28 Period of availability of funds.

Property Standards

14.30 Purpose of property standards.
14.31 Insurance coverage.
14.32 Real property.
14.33 Federally-owned and exempt property.
14.34 Equipment.
14.35 Supplies and other expendable property.
14.36 Intangible property.
14.37 Property trust relationship.

Procurement Standards

14.40 Purpose of procurement standards.
14.41 Recipient responsibilities.
14.42 Codes of conduct.
14.43 Competition.
14.44 Procurement procedures.
14.45 Cost and price analysis.
14.46 Procurement records.
14.47 Contract administration.
14.48 Contract provisions.

Reports and Records

14.50 Purpose of reports and records.
14.51 Monitoring and reporting program performance.
14.52 Financial reporting.
14.53 Retention and access requirements for records.

Termination and Enforcement

14.60 Purpose of termination and enforcement.
14.61 Termination.
14.62 Enforcement.

Subpart D—After-the-Award Requirements

14.70 Purpose.
14.71 Closeout procedures.
14.72 Subsequent adjustments and continuing responsibilities.
14.73 Collection of amounts due.

Appendix A to Part 14—Contract Provisions

Authority: 5 U.S.C. 301.

Subpart A—General

§ 14.1 Purpose.

This Part establishes uniform administrative requirements for Department of Commerce (DoC) grants and agreements awarded to institutions of higher education, hospitals, other non-profit, and commercial organizations. The Grants Officer shall incorporate this Part by reference into financial assistance awards made to organizations to which it will be applied. The DoC shall not impose additional or inconsistent requirements, except as provided in §§ 14.4, and 14.14 or unless specifically required by Federal statute or executive order. This part applies to grants and agreements awarded to foreign governments, organizations under the jurisdiction of foreign governments, and international organizations unless otherwise determined by the Grants Officer after coordination with the appropriate program officials. Uniform requirements for State, local, and tribal governments are in 15 CFR Part 24, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. Non-profit organizations that implement Federal programs for the States are also subject to State requirements.

§ 14.2 Definitions.

(a) *Accrued expenditures* means the charges incurred by the recipient during a given period requiring the provision of funds for:

(1) Goods and other tangible property received;

(2) Services performed by employees, contractors, subrecipients, and other payees; and

(3) Other amounts becoming owed under programs for which no current services or performance is required.

(b) *Accrued income* means the sum of:

(1) Earnings during a given period from services performed by the recipient, and goods and other tangible property delivered to purchasers; and

(2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient.

(c) *Acquisition cost of equipment* means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.

(d) *Advance* means a payment made by electronic funds transfer, Treasury check, or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

(e) *Assistant Secretary* means the DoC Chief Financial Officer and Assistant Secretary for Administration who has been delegated by the Secretary of Commerce the responsibility for developing and implementing policies, standards, and procedures for the administration of financial assistance programs of the DoC.

(f) *Award* means financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and, contracts which are required to be entered into and administered under procurement laws and regulations.

(g) *Cash contributions* means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.

(h) *Closeout* means the process by which the Grants Officer determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the DoC.

(i) *Contract* means a procurement contract under an award or subaward, and a procurement subcontract under a recipient's or subrecipient's contract.

(j) *Cost sharing or matching* means that portion of project or program costs not borne by the Federal Government.

(k) *Date of completion* means the date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which Federal sponsorship ends.

(l) *Disallowed costs* means those charges to an award that the Grants Officer determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.

(m) *DoC operating unit* means an organizational unit of the Department that has the authority to fund financial assistance awards.

(n) *Equipment* means tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of $5000 or more per unit. However, consistent with recipient policy, lower limits may be established.

(o) *Excess property* means property under the control of the DoC that, as determined by the Grants Officer after

coordination with the authorized property official, is no longer required for DoC needs or the discharge of its responsibilities.

(p) *Exempt property* means tangible personal property acquired in whole or in part with Federal funds, where the DoC has statutory authority to vest title in the recipient without further obligation to the Federal Government. An example of exempt property authority is contained in the Federal Grant and Cooperative Agreement Act (31 U.S.C. 6306), for property acquired under an award to conduct basic or applied research by a non-profit institution of higher education or non-profit organization whose principal purpose is conducting scientific research.

(q) *Federal awarding agency* means the Federal agency that provides an award to the recipient.

(r) *Federal funds authorized* means the total amount of Federal funds obligated by the Federal Government for use by the recipient. This amount may include any authorized carryover of unobligated funds from prior funding periods when permitted by agency regulations or agency implementing instructions.

(s) *Federal share* of real property, equipment, or supplies means that percentage of the property's acquisition costs and any improvement expenditures paid with Federal funds.

(t) *Funding period* means the period of time when Federal funding is available for obligation by the recipient.

(u) *Grants Officer* means the DoC official with the delegated authority to award, amend, administer, closeout, suspend, and/or terminate grants and cooperative agreements and make related determinations and findings.

(v) *Intangible property and debt instruments* means, but is not limited to, trademarks, copyrights, patents and patent applications and such property as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership, whether considered tangible or intangible.

(w) *Obligations* means the amounts of orders placed, contracts and grants awarded, services received and similar transactions during a given period that require payment by the recipient during the same or a future period.

(x) *Outlays or expenditures* means charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense charged, the value of third party in-kind contributions applied and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subrecipients and other payees and other amounts becoming owed under programs for which no current services or performance are required.

(y) *Personal property* means property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.

(z) *Prior approval* means written approval by an authorized official evidencing prior consent.

(aa) *Program income* means gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award (see exclusions in § 14.24 (e) and (h)). Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in DoC regulations or the terms and conditions of the award, program income does not include the receipt of principal on loans, rebates, credits, discounts, etc., or interest earned on any of them.

(bb) *Project costs* means all allowable costs, as set forth in the applicable Federal cost principles, incurred by a recipient and the value of the contributions made by third parties in accomplishing the objectives of the award during the project period.

(cc) *Project period* means the period established in the award document during which Federal sponsorship begins and ends.

(dd) *Property* means, unless otherwise stated, real property, equipment, intangible property and debt instruments.

(ee) *Real property* means land, including land improvements, structures and appurtenances thereto, but excludes movable machinery and equipment.

(ff) *Recipient* means an organization receiving financial assistance directly from the DoC to carry out a project or program. The term includes public and private institutions of higher education, public and private hospitals, and other quasi-public and private non-profit organizations such as, but not limited to, community action agencies, research institutes, educational associations, and health centers. The term may include commercial organizations, foreign or international organizations (such as agencies of the United Nations) which are recipients, subrecipients, or contractors or subcontractors of recipients or subrecipients at the discretion of the DoC. The term does not include government-owned contractor-operated facilities or research centers providing continued support for mission-oriented, large-scale programs that are government-owned or controlled, or are designated as federally-funded research and development centers.

(gg) *Research and development* means all research activities, both basic and applied, and all development activities that are supported at universities, colleges, other non-profit, and commercial institutions. "Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

(hh) *Small awards* means a grant or cooperative agreement not exceeding the small purchase threshold fixed at 41 U.S.C. 403(11) (currently $100,000).

(ii) *Subaward* means an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of "award" in paragraph (f) of this section.

(jj) *Subrecipient* means the legal entity to which a subaward is made and which

is accountable to the recipient for the use of the funds provided. The term may include foreign or international organizations (such as agencies of the United Nations) at the discretion of the DoC.

(kk) *Supplies* means all personal property excluding equipment, intangible property, and debt instruments as defined in this section, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement ("subject inventions"), as defined in 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts, and Cooperative Agreements."

(ll) *Suspension* means an action taken by the Grants Officer after coordination with the DoC operating unit that temporarily withdraws Federal sponsorship under an award, pending corrective action by the recipient or pending a decision to terminate the award by the Grants Officer. Suspension of an award is a separate action from suspension under DoC regulations at 15 CFR Part 26 implementing E.O.s 12549 and 12689, "Debarment and Suspension."

(mm) *Termination* means the cancellation by the Grants Officer of Federal sponsorship, in whole or in part, under an agreement at any time prior to the date of completion.

(nn) *Third party in-kind contributions* means the value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

(oo) *Unliquidated obligations*, for financial reports prepared on a cash basis, means the amount of obligations incurred by the recipient that have not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.

(pp) *Unobligated balance* means the portion of the funds authorized by the DoC that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.

(qq) *Unrecovered indirect cost* means the difference between the amount awarded and the amount which could have been awarded under the recipient's approved negotiated indirect cost rate.

(rr) *Working capital advance* means a procedure whereby funds are advanced to the recipient to cover its estimated disbursement needs for a given initial period.

§ 14.3 Effect on other issuances.

For awards subject to this part, all administrative requirements of codified program regulations, program manuals, handbooks and other nonregulatory materials which are inconsistent with the requirements of this part shall be superseded, except to the extent they are required by statute, or authorized in accordance with the deviations provision in § 14.4.

§ 14.4 Deviations.

The Office of Management and Budget (OMB) may grant exceptions for classes of grants or recipients subject to the requirements of this part when exceptions are not prohibited by statute. However, in the interest of maximum uniformity, exceptions from the requirements of this part shall be permitted only in unusual circumstances. The Assistant Secretary may apply more restrictive requirements to a class of recipients when approved by OMB. The Assistant Secretary may apply less restrictive requirements when awarding small awards, except for those requirements which are statutory. Exceptions on a case-by-case basis may also be made by the Assistant Secretary. An exception made on a case-by-case basis will apply to a single award.

§ 14.5 Subawards.

Unless sections of this part specifically exclude subrecipients from coverage, the provisions of this part shall be applied to subrecipients performing work under awards if such subrecipients are institutions of higher education, hospitals, other non-profit, or commercial organizations. This part also applies to subrecipients performing work under awards if the subrecipients are foreign governments, organizations under the jurisdiction of foreign governments, and international organizations unless otherwise determined by the Grants Officer. State and local government subrecipients are subject to the provisions of regulations implementing the grants management common rule, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments," (15 CFR Part 24).

§ 14.6 Availability of OMB circulars.

OMB circulars cited in this part are available from the Office of Management and Budget (OMB) by writing to the Executive Office of the President, Publications Service, 725 17th Street, NW, Suite 200, Washington DC 20503.

Subpart B—Pre-Award Requirements

§ 14.10 Purpose.

Sections 14.11 through 14.18 prescribe forms and instructions and other pre-award matters to be used in applying for Federal awards.

§ 14.11 Pre-award policies.

(a) *Use of grants and cooperative agreements, and contracts.* In each instance, the Grants Officer after coordination with the DoC operating unit shall decide on the appropriate award instrument (i.e., grant, cooperative agreement, or contract). The Federal Grant and Cooperative Agreement Act (31 U.S.C. 6301–08) governs the use of grants, cooperative agreements and contracts. A grant or cooperative agreement shall be used only when the principal purpose of a transaction is to accomplish a public purpose of support or stimulation authorized by Federal statute. The statutory criterion for choosing between grants and cooperative agreements is that for the latter, "substantial involvement is expected between the executive agency and the State, local government, or other recipient when carrying out the activity contemplated in the agreement." Contracts shall be used when the principal purpose is acquisition of property or services for the direct benefit or use of the Federal Government.

(b) *Public notice and priority setting.* The DoC operating units shall notify the public of their intended funding priorities for discretionary grant programs, unless funding priorities are established by Federal statute. At a minimum, public notices shall be published in the **Federal Register**.

§ 14.12 Forms for applying for Federal assistance.

(a) The DoC operating units shall comply with the applicable report clearance requirements of 5 CFR part 1320, "Controlling Paperwork Burdens on the Public," with regard to all forms used by the DoC operating units in place of or as a supplement to the Standard Form 424 (SF–424) series.

(b) Applicants shall use the SF–424 series or those forms and instructions prescribed by the DoC.

(c) For Federal programs covered by E.O. 12372, "Intergovernmental Review of Federal Programs," the applicant shall complete the appropriate sections of the SF–424 (Application for Federal Assistance) indicating whether the application was subject to review by the State Single Point of Contact (SPOC

The name and address of the SPOC for a particular State can be obtained from the DoC or the *Catalog of Federal Domestic Assistance*. The SPOC shall advise the applicant whether the program for which application is made has been selected by that State for review.

(d) DoC operating units that do not use the SF-424 form should indicate whether the application is subject to review by the State under E.O. 12372.

§ 14.13 Debarment and suspension.

The DoC and recipients shall comply with the nonprocurement debarment and suspension common rule implementing E.O.s 12549 and 12689, "Debarment and Suspension," which is implemented by DoC at 15 CFR Part 26. This common rule restricts subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

§ 14.14 High risk special award conditions.

If an applicant or recipient: has a history of poor performance, is not financially stable, has a management system that does not meet the standards prescribed in this part, has not conformed to the terms and conditions of a previous award, or is not otherwise responsible, the Grants Officer may impose additional requirements as needed, provided that such applicant or recipient is notified in writing as to: the nature of the additional requirements, the reason why the additional requirements are being imposed, the nature of the corrective action needed, the time allowed for completing the corrective actions, and the method for requesting reconsideration of the additional requirements imposed. Any special conditions shall be promptly removed once the conditions that prompted them have been corrected.

§ 14.15 Metric system of measurement.

The Metric Conversion Act, as amended by the Omnibus Trade and Competitiveness Act (15 U.S.C. 205) declares that the metric system is the preferred measurement system for U.S. trade and commerce. The Act requires each Federal agency to establish or [illegible] or date in consultation with the Secretary of Commerce, when the metric system of measurement will be used in the agency's procurements, grants, and other business-related activities. Metric implementation may take longer where the use of the system is initially impractical or likely to cause significant inefficiencies in the accomplishment of federally-funded activities. The DoC shall follow the provisions of E.O. 12770, "Metric Usage in Federal Government Programs."

§ 14.16 Resource Conservation and Recovery Act (RCRA).

Under RCRA (Pub. L. 94-580, 42 U.S.C. 6962), any State agency or agency of a political subdivision of a State which is using appropriated Federal funds must comply with section 6002. Section 6002 requires that preference be given in procurement programs to the purchase of specific products containing recycled materials identified in guidelines developed by the Environmental Protection Agency (EPA) (40 CFR parts 247-254). Accordingly, State and local institutions of higher education, hospitals, non-profit, and commercial organizations that receive direct Federal awards or other Federal funds shall give preference in their procurement programs funded with Federal funds to the purchase of recycled products pursuant to the EPA guidelines.

§ 14.17 Certifications and representations.

Unless prohibited by statute or codified regulation, Grants Officers may allow recipients to submit certifications and representations required by statute, executive order, or regulation on an annual basis, if the recipients have ongoing and continuing relationships with the agency. When authorized, annual certifications and representations shall be signed by responsible officials with the authority to ensure recipients' compliance with the pertinent requirements.

§ 14.18 Taxpayer identification number.

In accordance with the provisions of the Debt Collection Improvement Act of 1996 (31 U.S.C. 7701), the taxpayer identifying number will be required from applicants for grants and cooperative agreements funded by the DoC. This number may be used for purposes of collecting and reporting on any delinquent amounts arising from awards made under this part.

Subpart C—Post-Award Requirements

Financial and Program Management

§ 14.20 Purpose of financial and program management.

Sections 14.21 through 14.28 prescribe standards for financial management systems, methods for making payments and rules for: satisfying cost sharing and matching requirements, accounting for program income, budget revision approvals, conducting audits, determining allowability of cost, and establishing fund availability.

§ 14.21 Standards for financial management systems.

(a) The Grants Officer shall require recipients to relate financial data to performance data and develop unit cost information whenever practical.

(b) Recipients' financial management systems shall provide for the following:

(1) Accurate, current and complete disclosure of the financial results of each federally-sponsored project or program in accordance with the reporting requirements set forth in § 14.52. If the Grants Officer requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient shall not be required to establish an accrual accounting system. These recipients may develop such accrual data for its reports on the basis of an analysis of the documentation on hand.

(2) Records that identify adequately the source and application of funds for federally-sponsored activities. These records shall contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, outlays, income and interest.

(3) Effective control over and accountability for all funds, property and other assets. Recipients shall adequately safeguard all such assets and assure they are used solely for authorized purposes.

(4) Comparison of outlays with budget amounts for each award. Whenever appropriate, financial information should be related to performance and unit cost data.

(5) Written procedures to minimize the time elapsing between the transfer of funds to the recipient from the U.S. Treasury and the issuance or redemption of checks, warrants or payments by other means for program purposes by the recipient. To the extent that the provisions of the Cash Management Improvement Act (CMIA) (Pub. L. 101-453) govern, payment methods of State agencies, instrumentalities, and fiscal agents shall be consistent with CMIA Treasury-State Agreements or the CMIA default procedures codified at 31 CFR part 205 "Withdrawal of Cash from the Treasury for Advances under Federal Grant and Other Programs."

(6) Written procedures for determining the reasonableness, allocability and allowability of costs in accordance with the provisions of the applicable Federal cost principles and the terms and conditions of the award.

(7) Accounting records including cost accounting records that are supported by source documentation.

(c) Where the DoC guarantees or insures the repayment of money borrowed by the recipient, the Grants Officer may require adequate bonding and insurance if the bonding and insurance requirements of the recipient are not deemed adequate to protect the interest of the Federal Government.

(d) The Grants Officer may require adequate fidelity bond coverage where the recipient lacks sufficient coverage to protect the Federal Government's interest.

(e) Where bonds are required in the situations described above, the bonds shall be obtained from companies holding certificates of authority as acceptable sureties, as prescribed in 31 CFR part 223, "Surety Companies Doing Business with the United States."

§ 14.22 Payment.

(a) Payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury and the issuance or redemption of checks, warrants, or payment by other means by the recipients. Payment methods of State agencies or instrumentalities shall be consistent with Treasury-State CMIA agreements or default procedures codified at 31 CFR part 205. Federal payments to recipients shall be made by electronic funds transfer in accordance with the Debt Collection Improvement Act of 1996, unless waived in accordance with the provisions of this Act.

(b) Recipients are to be paid in advance, provided they maintain or demonstrate the willingness to maintain: written procedures that minimize the time elapsing between the transfer of funds and disbursement by the recipient, and financial management systems that meet the standards for fund control and accountability as established in § 14.21. Advances of funds to a recipient organization shall be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of advances of funds shall be as close as is administratively feasible to the actual disbursements by the recipient organization for direct program or project costs and the proportionate share of any allowable indirect costs.

(c) Whenever possible, advances may be consolidated to cover anticipated cash needs for all awards made by the DoC operating unit to the recipient.

(1) Advance payment mechanisms include, but are not limited to, electronic funds transfer and Treasury check when the electronic funds transfer requirement is waived.

(2) Advance payment mechanisms are subject to 31 CFR part 205.

(3) Recipients may submit requests for advances and reimbursements on a monthly basis.

(d) Requests for advance payment shall be submitted on SF-270, "Request for Advance or Reimbursement," or other forms as may be authorized by OMB. This form is not to be used when advance payments are made to the recipient automatically through the use of a predetermined payment schedule or if precluded by special DoC instructions for electronic funds transfer.

(e) Reimbursement is the preferred method when the requirements in paragraph (b) of this section cannot be met. The Grants Officer may also use this method on any construction agreement, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal assistance constitutes a minor portion of the project.

(1) When the reimbursement method is used, the DoC shall make payment within 30 days after receipt of the billing, unless the billing is improper.

(2) Recipients are authorized to submit request for reimbursement at least monthly when electronic funds transfers are not used.

(f) If a recipient cannot meet the criteria for advance payments and the Grants Officer after coordination with the operating unit has determined that reimbursement is not feasible because the recipient lacks sufficient working capital, the Grants Officer may authorize payment on a working capital advance basis. Under this procedure, the Grants Officer shall provide for advancing funds to the recipient to cover its estimated disbursement needs for an initial period generally geared to the awardee's disbursing cycle. Thereafter, payments shall be provided by reimbursing the recipient for its actual cash disbursements. The working capital advance method of payment shall not be used for recipients unwilling or unable to provide timely advances to their subrecipient to meet the subrecipient's actual cash disbursements.

(g) To the extent available, recipients shall disburse funds available from repayments to and interest earned on a revolving fund, program income, rebates, refunds, contract settlements, audit recoveries and interest earned on such funds before requesting additional payments.

(h) Unless otherwise required by statute, Grants Officers shall not withhold payments for proper charges made by recipients at any time during the project period unless paragraph (h)(1) or (2) of this section apply.

(1) A recipient has failed to comply with the project objectives, the terms and conditions of the award, or Federal reporting requirements.

(2) The recipient or subrecipient is delinquent in a debt to the United States as defined in OMB Circular A-129, "Managing Federal Credit Programs." Under such conditions, the Grants Officer may, upon reasonable notice, inform the recipient that payments shall not be made for obligations incurred after a specified date until the conditions are corrected or the indebtedness to the Federal Government is liquidated.

(i) Standards governing the use of banks and other institutions as depositories of funds advanced under awards are as follows.

(1) Except for situations described in paragraph (i)(2) of this section, the DoC shall not require separate depository accounts for funds provided to a recipient or establish any eligibility requirements for depositories for funds provided to a recipient. However, recipients must be able to account for the receipt, obligation and expenditure of funds.

(2) Advances of Federal funds shall be deposited and maintained in insured accounts whenever possible.

(j) Consistent with the national goal of expanding the opportunities for women-owned and minority-owned business enterprises, recipients shall be encouraged to use women-owned and minority-owned banks (a bank which is owned at least 50 percent by women or minority group members).

(k) Recipients shall maintain advances of Federal funds in interest bearing accounts, unless paragraph (k)(1), (2) or (3) of this section apply.

(1) The recipient receives less than $120,000 in Federal awards per year.

(2) The best reasonably available interest bearing account would not be expected to earn interest in excess of $250 per year on Federal cash balances.

(3) The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

(l) For those entities where CMIA and its implementing regulations do not apply, interest earned on Federal advances deposited in interest bearing accounts shall be remitted annually to

Department of Health and Human Services, Payment Management System, Rockville, MD 20852. Interest amounts up to $250 per year may be retained by the recipient for administrative expense. State universities and hospitals shall comply with CMIA, as it pertains to interest. If an entity subject to CMIA uses its own funds to pay pre-award costs for discretionary awards without prior written approval from the Grants Officer, it waives its right to recover the interest under CMIA.

(m) Except as noted elsewhere in this part, only the following forms shall be authorized for the recipients in requesting advances and reimbursements. Grants Officers shall not require more than an original and two copies of these forms.

(1) SF-270, Request for Advance or Reimbursement. DoC has adopted the SF-270 as a standard form for all nonconstruction programs when predetermined advance methods are not used. The Grants Officer, however, may waive the requirement to use the SF-270 for requesting funds under grants and cooperative agreements. Grants Officers have the option of using this form for construction programs in lieu of the SF-271, "Outlay Report and Request for Reimbursement for Construction Programs."

(2) SF-271, Outlay Report and Request for Reimbursement for Construction Programs. DoC has adopted the SF-271 as the standard form to be used for requesting reimbursement for construction programs. However, the Grants Officer may substitute the SF-270 when the Grants Officer determines that the SF-270 provides adequate information to meet Federal needs.

§ 14.23 Cost sharing or matching.

(a) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria:

(1) Are verifiable from the recipient's records.

(2) Are not included as contributions for any other federally-assisted project or program.

(3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.

(4) Are allowable under the applicable cost principles.

(5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.

(6) Are provided for in the approved budget.

(7) Conform to other provisions of this part, as applicable.

(b) Unrecovered indirect costs may be included as part of cost sharing or matching only with the prior approval of the Grants Officer.

(c) Values for recipient contributions of services and property shall be established in accordance with the applicable cost principles. If DoC authorizes recipients to donate buildings or land for construction/facilities acquisition projects or long-term use, the value of the donated property for cost sharing or matching shall be the lesser of paragraph (c) (1) or (2).

(1) The certified value of the remaining life of the property recorded in the recipient's accounting records at the time of donation.

(2) The current fair market value. However, when there is sufficient justification, the Grants Officer may approve the use of the current fair market value of the donated property, even if it exceeds the certified value at the time of donation to the project.

(d) Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program. Rates for volunteer services shall be consistent with those paid for similar work in the recipient's organization. In those instances in which the required skills are not found in the recipient organization, rates shall be consistent with those paid for similar work in the labor market in which the recipient competes for the kind of services involved. In either case, paid fringe benefits that are reasonable, allowable, and allocable may be included in the valuation.

(e) When an employer other than the recipient furnishes the services of an employee, these services shall be valued at the employee's regular rate of pay (plus an amount of fringe benefits that are reasonable, allowable, and allocable, but exclusive of overhead costs), provided these services are in the same skill for which the employee is normally paid.

(f) Donated supplies may include such items as expendable equipment, office supplies, laboratory supplies or workshop and classroom supplies. Value assessed to donated supplies included in the cost sharing or matching share shall be reasonable and shall not exceed the fair market value of the property at the time of the donation.

(g) The method used for determining cost sharing or matching for donated equipment, buildings and land for which title passes to the recipient may differ according to the purpose of the award, if paragraph (g) (1) or (2) of this section applies.

(1) If the purpose of the award is to assist the recipient in the acquisition of equipment, buildings or land, the total value of the donated property may be claimed as cost sharing or matching.

(2) If the purpose of the award is to support activities that require the use of equipment, buildings or land, normally only depreciation or use charges for equipment and buildings may be made. However, the full value of equipment or other capital assets and fair rental charges for land may be allowed, provided that the Grants Officer has approved the charges.

(h) The value of donated property shall be determined in accordance with the usual accounting policies of the recipient, with the following qualifications:

(1) The value of donated land and buildings shall not exceed its fair market value at the time of donation to the recipient as established by an independent appraiser (e.g., certified real property appraiser or General Services Administration representative) and certified by a responsible official of the recipient.

(2) The value of donated equipment shall not exceed the fair market value of equipment of the same age and condition at the time of donation.

(3) The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.

(4) The value of loaned equipment shall not exceed its fair rental value.

(5) The following requirements pertain to the recipient's supporting records for in-kind contributions from third parties:

(i) Volunteer services shall be documented and, to the extent feasible, supported by the same methods used by the recipient for its own employees.

(ii) The basis for determining the valuation for personal services, materials, equipment, buildings and land shall be documented.

§ 14.24 Program income.

(a) The standards set forth in this section shall apply in requiring recipient organizations to account for program income related to projects financed in whole or in part with Federal funds.

(b) Except as provided in paragraph (h) of this section, program income earned during the project period shall be retained by the recipient and, in accordance with DoC regulations or the terms and conditions of the award, shall be used in one or more of the ways listed in the following:

(1) Added to funds committed to the project by the DoC and recipient and used to further eligible project objectives.

(2) Used to finance the non-Federal share of the project.

(3) Deducted from the total project allowable cost in determining the net allowable costs on which the Federal share of costs is based.

(c) When an agency authorizes the disposition of program income as described in paragraph (b)(1) or (b)(2) of this section, program income in excess of any limits stipulated shall be used in accordance with paragraph (b)(3) of this section.

(d) In the event that the DoC does not specify in its regulations or the terms and conditions of the award how program income is to be used, paragraph (b)(1) of this section shall apply automatically to all projects or programs.

(e) Unless DoC regulations or the terms and conditions of the award provide otherwise, recipients shall have no obligation to the Federal Government regarding program income earned after the end of the project period.

(f) Costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.

(g) Proceeds from the sale of property shall be handled in accordance with the requirements of the Property Standards (See §§ 14.30 through 14.37).

(h) Unless DoC regulations or the terms and conditions of the award provide otherwise, recipients shall have no obligation to the Federal Government with respect to program income earned from license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions produced under an award. However, Patent and Trademark Amendments (35 U.S.C. 18) apply to inventions made under an experimental, developmental, or research award.

§ 14.25 Revision of budget and program plans.

(a) The budget plan is the financial expression of the project or program as approved during the award process. It may include either the Federal and non-Federal share, or only the Federal share, depending upon DoC requirements. It shall be related to performance for program evaluation purposes whenever appropriate.

(b) Recipients are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions, in accordance with this section.

(c) For nonconstruction awards, recipients shall request prior approvals from the Grants Officer for one or more of the following program or budget related reasons. Approvals will be provided in writing by the Grants Officer.

(1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).

(2) Change in a key person specified in the application or award document.

(3) The absence for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

(4) The need for additional Federal funding.

(5) The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by the DoC.

(6) The inclusion, unless waived by the DoC, of costs that require prior approval in accordance with OMB Circular A-21, "Cost Principles for Educational Institutions," OMB Circular A-122, "Cost Principles for Non-Profit Organizations," 45 CFR part 74 Appendix E, "Principles for Determining Costs Applicable to Research and Development under Grants and Contracts with Hospitals," or 48 CFR part 31, "Contract Cost Principles and Procedures," as applicable.

(7) The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.

(8) Unless described in the application and funded in the approved awards, the subaward, transfer or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.

(d) For nonconstruction awards, no other prior approval requirements for specific items may be imposed unless a deviation has been approved by OMB.

(e) Except for requirements listed in paragraphs (c)(1) and (c)(4) of this section, the Grants Officer may waive cost-related and administrative prior written approvals required by this part and OMB Circulars A-21 and A-122. Such waivers may include authorizing recipients to do any one or more of the following:

(1) Incur pre-award costs 90 calendar days prior to award or more than 90 calendar days with the prior approval of the Grants Officer after coordination with the DoC operating unit. All pre-award costs are incurred at the recipient's risk (i.e., the DoC is under no obligation to reimburse such costs if for any reason the recipient does not receive an award or if the award is less than anticipated and inadequate to cover such costs).

(2) Initiate a one-time extension of the expiration date of the award of up to 12 months unless one or more of the following conditions apply. For one-time extensions, the recipient must notify the Grants Officer in writing with the supporting reasons and revised expiration date at least 10 days before the expiration date specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

(i) The terms and conditions of award prohibit the extension.

(ii) The extension requires additional Federal funds.

(iii) The extension involves any change in the approved objectives or scope of the project.

(3) Carry forward unobligated balances to subsequent funding periods.

(4) For awards that support research, unless the DoC provides otherwise in the award or in the DoC regulations, the prior approval requirements described in paragraph (e) of this section are automatically waived (i.e., recipients need not obtain such prior approvals) unless one of the conditions included in paragraph (e)(2) of this section applies.

(f) The recipient may not transfer funds among direct cost categories or programs, functions and activities for construction or nonconstruction awards in which the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Grants Officer. This does not prohibit the recipient from requesting Grants Officer approval for revisions to the budget. No transfers are permitted that would cause any Federal appropriation or part thereof to be used for purposes other than those consistent with the original intent of the appropriation.

(g) All other changes to nonconstruction budgets, except for the changes described in paragraph (j) of this section, do not require prior approval.

(h) For construction awards, recipients shall request prior written approval promptly from the Grants Officer for budget revisions whenever paragraph (h) (1), (2) or (3) apply.

Approvals will be provided in writing by the Grants Officer.

(1) The revision results from changes in the scope or the objective of the project or program.

(2) The need arises for additional Federal funds to complete the project.

(3) A revision is desired which involves specific costs for which prior written approval requirements may be imposed consistent with applicable OMB cost principles listed in § 14.27.

(i) For construction awards, no other prior approval requirements for specific items may be imposed unless a deviation has been approved by OMB.

(j) When the DoC makes an award that provides support for both construction and nonconstruction work, the Grants Officer may require the recipient to request prior approval from the Grants Officer before making any fund or budget transfers between the two types of work supported. Approvals will be provided in writing by the Grants Officer.

(k) For both construction and nonconstruction awards, the DoC shall require recipients to notify the Grants Officer in writing promptly whenever the amount of Federal authorized funds is expected to exceed the needs of the recipient for the project period by more than $5000 or five percent of the Federal award, whichever is greater. This notification shall not be required if an application for additional funding is submitted for a continuation award.

(l) When requesting approval for budget revisions, recipients shall use the budget forms that were used in the application unless the Grants Officer indicates a letter of request suffices.

(m) Within 30 calendar days from the date of receipt of the request for budget revisions, DoC shall review the request and the Grants Officer shall notify the recipient in writing whether the budget revisions have been approved. If the revision is still under consideration at the end of 30 calendar days, the Grants Officer shall inform the recipient in writing of the date when the recipient may expect the decision.

§ 14.26 Non-Federal audits.

(a) Recipients and subrecipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

(b) State and local governments shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

(c) For-profit hospitals not covered by the audit provisions of revised OMB Circular A-133 shall be subject to the audit requirements as stipulated in the award document.

(d) Commercial and other organizations not covered by paragraph (a), (b), or (c) of this section shall be subject to the audit requirements as stipulated in the award document or the prime recipient as stipulated in the sub-award document.

§ 14.27 Allowable costs.

For each kind of recipient, there is a set of Federal principles for determining allowable costs. Allowability of costs shall be determined in accordance with the cost principles applicable to the entity incurring the costs. Thus, allowability of costs incurred by State, local or federally-recognized Indian tribal governments is determined in accordance with the provisions of OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The allowability of costs incurred by non-profit organizations is determined in accordance with the provisions of OMB Circular A-122, "Cost Principles for Non-Profit Organizations." The allowability of costs incurred by institutions of higher education is determined in accordance with the provisions of OMB Circular A-21, "Cost Principles for Educational Institutions." The allowability of costs incurred by hospitals is determined in accordance with the provisions of Appendix E of 45 CFR part 74, "Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals." The allowability of costs incurred by commercial organizations and those non-profit organizations listed in Attachment C to Circular A-122 is determined in accordance with the provisions of the Federal Acquisition Regulation (FAR) at 48 CFR part 31.

§ 14.28 Period of availability of funds.

Where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the Grants Officer.

Property Standards

§ 14.30 Purpose of property standards.

Sections 14.31 through 14.37 set forth uniform standards governing management and disposition of property furnished by the Federal Government whose cost was charged to a project supported by a Federal award. The DoC shall require recipients to observe these standards under awards and shall not impose additional requirements, unless specifically required by Federal statute. The recipient may use its own property management standards and procedures provided it observes the provisions of §§ 14.31 through 14.37.

§ 14.31 Insurance coverage.

Recipients shall, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired with Federal funds as provided to property owned by the recipient. Federally-owned property need not be insured unless required by the terms and conditions of the award.

§ 14.32 Real property.

The DoC award shall prescribe requirements for recipients concerning the use and disposition of real property acquired in whole or in part under awards. Unless otherwise provided by statute, such requirements, at a minimum, shall contain the following:

(a) Title to real property shall vest in the recipient subject to the condition that the recipient shall use the real property for the authorized purpose of the project as long as it is needed, provided that, in lieu of title, with the approval of the Grants Officer, the recipient may hold a leasehold or other interest in the property appropriate to the project purpose. The recipient shall not dispose of or encumber the property or any interest therein without approval of the Grants Officer.

(b) The recipient shall obtain written approval by the Grants Officer for the use of real property in other federally-sponsored projects when the recipient determines that the property is no longer needed for the purpose of the original project. Use in other projects shall be limited to those under federally-sponsored projects (i.e., awards) or programs that have purposes consistent with those authorized for support by the DoC.

(c) When the real property is no longer needed as provided in paragraphs (a) and (b) of this section the recipient shall request disposition instructions from the DoC or its successor Federal awarding agency. The responsible Federal agency shall observe one or more of the following disposition instructions:

(1) The recipient may be permitted to retain title without further obligation to the Federal Government after it compensates the Federal Government for that percentage of the current fair

market value of the property attributable to the Federal participation in the project.

(2) The recipient may be directed to sell the property under guidelines provided by the Grants Officer and pay the Federal Government for that percentage of the current fair market value of the property attributable to the Federal participation in the project (after deducting actual and reasonable selling and fix-up expenses, if any, from the sales proceeds). When the recipient is authorized or required to sell the property, proper sales procedures shall be established that provide for competition to the extent practicable and result in the highest possible return.

(3) The recipient may be directed to transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the recipient shall be entitled to compensation for its attributable percentage of the current fair market value of the property.

§ 14.33 Federally-owned and exempt property.

(a) *Federally-owned property.* (1) Title to federally-owned property remains vested in the Federal Government. Recipients shall submit annually an inventory listing of federally-owned property in their custody to the DoC operating unit. Upon completion of the award or when the property is no longer needed, the recipient shall report the property to the DoC operating unit for further Federal agency utilization.

(2) If the DoC operating unit has no further need for the property, it shall be declared excess and reported to the General Services Administration, unless the DoC has statutory authority to dispose of the property by alternative methods (e.g., the authority provided by the Federal Technology Transfer Act (15 U.S.C. 3710(I)) to donate research equipment to educational and non-profit organizations in accordance with E.O. 12821, "Improving Mathematics and Science Education in Support of the National Education Goals.") Appropriate instructions shall be issued to the recipient by the Grants Officer.

(b) *Exempt property.* When statutory authority exists, the DoC has the option to vest title to property acquired with Federal funds in the recipient without further obligation to the Federal Government and under conditions the DoC considers appropriate. Such property is "exempt property." Should the DoC not establish conditions, title to exempt property upon acquisition shall vest in the recipient without further obligation to the Federal Government.

§ 14.34 Equipment.

(a) Title to equipment acquired by a recipient with Federal funds shall vest in the recipient, subject to conditions of this section.

(b) The recipient shall not use equipment acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute, for as long as the Federal Government retains an interest in the equipment.

(c) The recipient shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the DoC. When no longer needed for the original project or program, the recipient shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority:

(1) Activities sponsored by the DoC operating unit which funded the original project;

(2) Activities sponsored by other DoC operating units; then

(3) Activities sponsored by other Federal awarding agencies.

(d) During the time that equipment is used on the project or program for which it was acquired, the recipient shall make it available for use on other projects or programs if such other use will not interfere with the work on the project or program for which the equipment was originally acquired. First preference for such other use shall be given to other projects or programs sponsored by the DoC operating unit that financed the equipment; second preference shall be given to projects or programs sponsored by other DoC operating units, and third preference shall be given to projects or programs sponsored by other Federal awarding agencies. If the equipment is owned by the Federal Government, use on other activities not sponsored by the Federal Government shall be permissible if authorized by the Grants Officer after coordination with the DoC operating unit. User charges shall be treated as program income.

(e) When acquiring replacement equipment, the recipient may use the equipment to be replaced as trade-in or sell the equipment and use the proceeds to offset the costs of the replacement equipment subject to the approval of the Grants Officer after coordination with the DoC operating unit.

(f) The recipient's property management standards for equipment acquired with Federal funds and federally-owned equipment shall include all of the following:

(1) Equipment records shall be maintained accurately and shall include the following information:

(i) A description of the equipment.

(ii) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number.

(iii) Source of the equipment, including the award number.

(iv) Whether title vests in the recipient or the Federal Government.

(v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.

(vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).

(vii) Location and condition of the equipment and the date the information was reported.

(viii) Unit acquisition cost.

(ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the DoC for its share.

(2) Equipment owned by the Federal Government shall be identified to indicate Federal ownership.

(3) A physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.

(4) A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the Grants Officer.

(5) Adequate maintenance procedures shall be implemented to keep the equipment in good condition.

(6) Where the recipient is authorized or required to sell the equipment, proper sales procedures shall be established which provide for competition to the extent practicable and result in the highest possible return.

(g) When the recipient no longer needs the equipment, the equipment may be used for other activities in

accordance with the following standards. Equipment with a current per-unit fair market value of less than $5000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency. For equipment with a current per unit fair market value of $5000 or more, the recipient may retain the equipment for other uses provided that compensation is made to the DoC operating unit or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the equipment. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Grants Officer. The Grants Officer shall determine whether the equipment can be used to meet the agency's requirements. If no requirement exists within that agency, the availability of the equipment shall be reported to the General Services Administration by the Grants Officer to determine whether a requirement for the equipment exists in other Federal agencies. The Grants Officer shall issue instructions to the recipient no later than 120 calendar days after the recipient's request and the following procedures shall govern:

(1) If so instructed or if disposition instructions are not issued within 120 calendar days after the recipient's request, the recipient shall sell the equipment and reimburse the DoC an amount computed by applying to the sales proceeds the percentage of Federal participation in the cost of the original project or program. However, the recipient shall be permitted to deduct and retain from the Federal share $500 or ten percent of the proceeds, whichever is less, for the recipient's selling and handling expenses.

(2) If the recipient is instructed to ship the equipment elsewhere, the recipient shall be reimbursed by the Federal Government by an amount which is computed by applying the percentage of the recipient's participation in the cost of the original project or program to the current fair market value of the equipment, plus any reasonable shipping or interim storage costs incurred.

(3) If the recipient is instructed to otherwise dispose of the equipment, the recipient shall be reimbursed by the DoC for such costs incurred in its disposition.

(h) The DoC reserves the right to transfer the title to the Federal Government or to a third party named by the Federal Government when such third party is otherwise eligible under existing statutes. Such transfer shall be subject to the following standards:

(1) The equipment shall be appropriately identified in the award or otherwise made known to the recipient in writing.

(2) The Grants Officer shall issue disposition instructions within 120 calendar days after receipt of a final inventory. The final inventory shall list all equipment acquired with grant funds and federally-owned equipment. If the Grants Officer fails to issue written disposition instructions within the 120 calendar day period, the recipient shall apply the standards of this section, as appropriate.

(3) When the DoC exercises its right to take title, the equipment shall be subject to the provisions for federally-owned equipment.

§ 14.35 Supplies and other expendable property.

(a) Title to supplies and other expendable property shall vest in the recipient upon acquisition. If there is a residual inventory of supplies exceeding $5000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federally-sponsored project or program, the recipient shall retain the supplies for use on non-Federal sponsored activities or sell them, but shall, in either case, compensate the Federal Government for its share. The amount of compensation shall be computed in the same manner as for equipment.

(b) The recipient shall not use supplies acquired with Federal funds to provide services to non-Federal outside organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by Federal statute as long as the Federal Government retains an interest in the supplies.

§ 14.36 Intangible property.

(a) The recipient may copyright any work that is subject to copyright and was developed, or for which ownership was purchased, under an award. The DoC reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so.

(b) Recipients are subject to applicable regulations governing patents and inventions, including government-wide regulations issued by the DoC at 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements."

(c) Unless waived by the DoC, the Federal Government has the right to:

(1) Obtain, reproduce, publish or otherwise use the data first produced under an award; and

(2) Authorize others to receive, reproduce, publish, or otherwise use such data for Federal purposes.

(d) Title to intangible property and debt instruments acquired under an award or subaward vests upon acquisition in the recipient. The recipient shall use that property for the originally-authorized purpose, and the recipient shall not encumber the property without written approval from the Grants Officer. When no longer needed for the originally authorized purpose, disposition of the intangible property shall occur in accordance with the provisions of § 14.34(g).

§ 14.37 Property trust relationship.

Real property, equipment, intangible property and debt instruments that are acquired or improved with Federal funds shall be held in trust by the recipient as trustee for the beneficiaries of the project or program under which the property was acquired or improved. The Grants Officer may require recipients to record liens or other appropriate notices of record to indicate that personal or real property has been acquired or improved with Federal funds and that use and disposition conditions apply to the property.

Procurement Standards

§ 14.40 Purpose of procurement standards.

Sections 14.41 through 14.48 set forth standards for use by recipients in establishing procedures for the procurement of supplies and other expendable property, equipment, real property and other services with Federal funds. These standards are furnished to ensure that such materials and services are obtained in an effective manner and in compliance with the provisions of applicable Federal statutes and executive orders. No additional procurement standards or requirements shall be imposed by the DoC upon recipients, unless specifically required by Federal statute or executive order or approved by OMB.

§ 14.41 Recipient responsibilities.

The standards contained in this section do not relieve the recipient of the contractual responsibilities arising under its contract(s). The recipient is the responsible authority, without recourse to the DoC, regarding the settlement and satisfaction of all contractual and administrative issues arising out of procurements entered into

in support of an award or other agreement. This includes disputes, claims, protests of award, source evaluation or other matters of a contractual nature. Matters concerning violation of statute are to be referred to such Federal, State or local authority as may have proper jurisdiction.

§ 14.42 Codes of conduct.

The recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to subagreements. However, recipients may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient.

§ 14.43 Competition.

All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open and free competition. The recipient shall be alert to organizational conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality and other factors considered. Solicitations shall clearly set forth all requirements that the bidder or offeror shall fulfill in order for the bid or offer to be evaluated by the recipient. Any and all bids or offers may be rejected when it is in the recipient's interest to do so.

§ 14.44 Procurement procedures.

(a) All recipients shall establish written procurement procedures. These procedures shall provide for, at a minimum, that:

(1) Recipients avoid purchasing unnecessary items;

(2) Where appropriate, an analysis is made of lease and purchase alternatives to determine which would be the most economical and practical procurement for the Federal Government; and

(3) Solicitations for goods and services provide for all of the following:

(i) A clear and accurate description of the technical requirements for the material, product or service to be procured. In competitive procurements, such a description shall not contain features which unduly restrict competition.

(ii) Requirements which the bidder/offeror must fulfill and all other factors to be used in evaluating bids or proposals.

(iii) A description, whenever practicable, of technical requirements in terms of functions to be performed or performance required, including the range of acceptable characteristics or minimum acceptable standards.

(iv) The specific features of "brand name or equal" descriptions that bidders are required to meet when such items are included in the solicitation.

(v) The acceptance, to the extent practicable and economically feasible, of products and services dimensioned in the metric system of measurement.

(vi) Preference, to the extent practicable and economically feasible, for products and services that conserve natural resources and protect the environment and are energy efficient.

(b) Positive efforts shall be made by recipients to utilize small businesses, minority-owned firms, and women's business enterprises, whenever possible. Recipients of Federal awards shall take all of the following steps to further this goal:

(1) Ensure that small businesses, minority-owned firms, and women's business enterprises are used to the fullest extent practicable.

(2) Make information on forthcoming opportunities available and arrange time frames for purchases and contracts to encourage and facilitate participation by small businesses, minority-owned firms, and women's business enterprises.

(3) Consider in the contract process whether firms competing for larger contracts intend to subcontract with small businesses, minority-owned firms, and women's business enterprises.

(4) Encourage contracting with consortiums of small businesses, minority-owned firms and women's business enterprises when a contract is too large for one of these firms to handle individually.

(5) Use the services and assistance, as appropriate, of such organizations as the Small Business Administration and the DoC's Minority Business Development Agency in the solicitation and utilization of small businesses, minority-owned firms and women's business enterprises.

(c) The type of procuring instruments used (e.g., fixed price contracts, cost reimbursable contracts, purchase orders, and incentive contracts) shall be determined by the recipient but shall be appropriate for the particular procurement and for promoting the best interest of the program or project involved. The "cost-plus-a-percentage-of-cost" or "percentage of construction cost" methods of contracting shall not be used.

(d) Contracts shall be made only with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of the proposed procurement. Consideration shall be given to such matters as contractor integrity, record of past performance, financial and technical resources or accessibility to other necessary resources. In certain circumstances, contracts with certain parties are restricted by agencies' implementation of E.O.s 12549 and 12689, "Debarment and Suspension," as implemented by DoC regulations at 15 CFR Part 26.

(e) Recipients shall, on request, make available for the Grants Officer, pre-award review and procurement documents, such as request for proposals or invitations for bids, independent cost estimates, etc., when any of the following conditions apply:

(1) A recipient's procurement procedures or operation fails to comply with the procurement standards in this part.

(2) The procurement is expected to exceed the small purchase threshold fixed at 41 U.S.C. 403 (11) (currently $100,000) and is to be awarded without competition or only one bid or offer is received in response to a solicitation.

(3) The procurement, which is expected to exceed the small purchase threshold, specifies a "brand name" product.

(4) The proposed award over the small purchase threshold is to be awarded to other than the apparent low bidder under a sealed bid procurement.

(5) A proposed contract modification changes the scope of a contract or

increases the contract amount by more than the amount of the small purchase threshold.

§ 14.45 Cost and price analysis.

Some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability and allowability.

§ 14.46 Procurement records.

Procurement records and files for purchases in excess of the small purchase threshold shall include the following at a minimum:

(a) Basis for contractor selection;

(b) Justification for lack of competition when competitive bids or offers are not obtained; and

(c) Basis for award cost or price.

§ 14.47 Contract administration.

A system for contract administration shall be maintained to ensure contractor conformance with the terms, conditions and specifications of the contract and to ensure adequate and timely follow up of all purchases. Recipients shall evaluate contractor performance and document, as appropriate, whether contractors have met the terms, conditions and specifications of the contract.

§ 14.48 Contract provisions.

The recipient shall include, in addition to provisions to define a sound and complete agreement, the following provisions in all contracts. The following provisions shall also be applied to subcontracts:

(a) Contracts in excess of the small purchase threshold shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms, and provide for such remedial actions as may be appropriate.

(b) All contracts in excess of the small purchase threshold shall contain suitable provisions for termination by the recipient, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.

(c) Except as otherwise required by statute, an award that requires the contracting (or subcontracting) for construction or facility improvements shall provide for the recipient to follow its own requirements relating to bid guarantees, performance bonds, and payment bonds unless the construction contract or subcontract exceeds $100,000. For those contracts or subcontracts exceeding $100,000, the DoC may accept the bonding policy and requirements of the recipient, provided the Grants Officer has made a determination that the Federal Government's interest is adequately protected. If such a determination has not been made, the minimum requirements shall be as follows:

(1) A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" shall consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder shall, upon acceptance of his bid, execute such contractual documents as may be required within the time specified.

(2) A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

(3) A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by statute of all persons supplying labor and material in the execution of the work provided for in the contract.

(4) Where bonds are required in the situations described in this part, the bonds shall be obtained from companies holding certificates of authority as acceptable sureties pursuant to 31 CFR part 223, "Surety Companies Doing Business with the United States."

(d) All negotiated contracts (except those for less than the small purchase threshold) awarded by recipients shall include a provision to the effect that the recipient, the DoC, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts and transcriptions.

(e) All contracts, including small purchases, awarded by recipients and their contractors shall contain the procurement provisions of Appendix A to this part, as applicable.

Reports and Records

§ 14.50 Purpose of reports and records.

Sections 14.51 through 14.53 set forth the procedures for monitoring and reporting on the recipient's financial and program performance and the necessary standard reporting forms. They also set forth record retention requirements.

§ 14.51 Monitoring and reporting program performance.

(a) Recipients are responsible for managing and monitoring each project, program, subaward, function or activity supported by the award. Recipients shall monitor subawards to ensure subrecipients have met the audit requirements as delineated in § 14.26.

(b) The Grants Officer after coordination with the DoC operating unit shall prescribe the frequency with which the performance reports shall be submitted. Except as provided in paragraph (f) of this section, performance reports shall not be required more frequently than quarterly or, less frequently than annually. Annual reports shall be due 90 calendar days after the grant year; quarterly or semi-annual reports shall be due 30 days after the reporting period. The Grants Officer may require annual reports before the anniversary dates of multiple year awards in lieu of these requirements. The final performance reports are due 90 calendar days after the expiration or termination of the award.

(c) If inappropriate, a final technical or performance report shall not be required after completion of the project.

(d) When required, performance reports shall generally contain, for each award, brief information on each of the following:

(1) A comparison of actual accomplishments with the goals and objectives established for the period, the findings of the investigator, or both. Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs.

(2) Reasons why established goals were not met, if appropriate.

(3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

(e) Recipients shall not be required to submit more than the original and two copies of performance reports.

(f) Recipients shall immediately notify the DoC operating unit of developments that have a significant impact on the award-supported activities. Also,

notification shall be given in the case of problems, delays, or adverse conditions which materially impair the ability to meet the objectives of the award. This notification shall include a statement of the action taken or contemplated, and any assistance needed to resolve the situation.

(g) The DoC may make site visits, as needed.

(h) Federal awarding agencies shall comply with clearance requirements of 5 CFR part 1320 when requesting performance data from recipients.

§ 14.52 Financial reporting.

(a) The following forms or such other forms as may be approved by OMB are authorized for obtaining financial information from recipients:

(1) SF-269 or SF-269A, Financial Status Report.

(i) Each DoC award shall require recipients to use the SF-269 or SF-269A to report the status of funds for all nonconstruction projects or programs. The DoC, however, has the option of not requiring the SF-269 or SF-269A when the SF-270, Request for Advance or Reimbursement, or SF-272, Report of Federal Cash Transactions, is determined to provide adequate information to meet its needs, except that a final SF-269 or SF-269A shall be required at the completion of the project when the SF-270 is used only for advances.

(ii) The DoC shall prescribe whether the report shall be on a cash or accrual basis. If the DoC requires accrual information and the recipient's accounting records are not normally kept on the accrual basis, the recipient shall not be required to convert its accounting system, but shall develop such accrual information through best estimates based on an analysis of the documentation on hand.

(iii) The DoC shall determine the frequency of the Financial Status Report for each project or program, considering the size and complexity of the particular project or program. However, the report shall not be required more frequently than quarterly or less frequently than annually. A final report shall be required at the completion of the agreement.

(iv) The DoC shall require recipients to submit the SF-269 or SF-269A (an original and no more than two copies) no later than 30 days after the end of each specified reporting period for quarterly and semi-annual reports, and 90 calendar days for annual and final reports. Extensions of reporting due dates may be approved by the Grants Officer upon request of the recipient.

(2) SF-272, Report of Federal Cash Transactions.

(i) When funds are advanced to recipients the DoC shall require each recipient to submit the SF-272 and, when necessary, its continuation sheet, SF-272a. The DoC shall use this report to monitor funds advanced to recipients and to obtain disbursement information for each agreement with the recipients.

(ii) The DoC may require forecasts of Federal funds requirements in the "Remarks" section of the report.

(iii) When practical and deemed necessary, the DoC may require recipients to report in the "Remarks" section the amount of advances received in excess of three days. Recipients shall provide short narrative explanations of actions taken to reduce the excess balances.

(iv) Recipients shall be required to submit not more than the original and two copies of the SF-272 15 calendar days following the end of each quarter. The Grants Officer may require a monthly report from those recipients receiving advances totaling $1 million or more per year.

(v) The Grants Officer may waive the requirement for submission of the SF-272 for any one of the following reasons:

(A) When monthly advances do not exceed $25,000 per recipient, provided that such advances are monitored through other forms contained in this section;

(B) If, in the Grants Officer's opinion, the recipient's accounting controls are adequate to minimize excessive Federal advances; or

(C) When the electronic payment mechanisms provide adequate data.

(b) When the DoC needs additional information or more frequent reports, the following shall be observed:

(1) When additional information is needed to comply with legislative requirements, the Grants Officer shall issue instructions to require recipients to submit such information under the "Remarks" section of the reports.

(2) When the DoC determines that a recipient's accounting system does not meet the standards in § 14.21, additional pertinent information to further monitor awards may be obtained upon written notice to the recipient until such time as the system is brought up to standard. The DoC, in obtaining this information, shall comply with report clearance requirements of 5 CFR part 1320.

(3) Grants Officers are encouraged to shade out any line item on any report if not necessary.

(4) The DoC may accept the identical information from the recipients in machine readable format or computer printouts or electronic outputs in lieu of prescribed formats.

(5) The DoC may provide computer or electronic outputs to recipients when such expedites or contributes to the accuracy of reporting.

§ 14.53 Retention and access requirements for records.

(a) This section sets forth requirements for record retention and access to records for awards to recipients. The DoC shall not impose any other record retention or access requirements upon recipients.

(b) Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the DoC. The only exceptions are the following:

(1) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

(2) Records for real property and equipment acquired with Federal funds shall be retained for 3 years after final disposition.

(3) When records are transferred to or maintained by the DoC, the 3-year retention requirement is not applicable to the recipient.

(4) Indirect cost rate proposals, cost allocations plans, etc. as specified in paragraph (g) of this section.

(c) Copies of original records may be substituted for the original records if authorized by the DoC.

(d) The Grants Officer after coordination with the DoC operating unit shall request transfer of certain records to its custody from recipients when it determines that the records possess long term retention value. However, in order to avoid duplicate recordkeeping, a DoC operating unit or Grants Officer may make arrangements for recipients to retain any records that are continuously needed for joint use.

(e) The DoC, the Inspector General, Comptroller General of the United States, or any of their duly authorized representatives, have the right of timely and unrestricted access to any books, documents, papers, or other records of recipients that are pertinent to the awards, in order to make audits, examinations, excerpts, transcripts and copies of such documents. This right also includes timely and reasonable

access to a recipient's personnel for the purpose of interview and discussion related to such documents. The rights of access in this paragraph are not limited to the required retention period, but shall last as long as records are retained.

(f) Unless required by statute, no DoC operating unit shall place restrictions on recipients that limit public access to the records of recipients that are pertinent to an award, except when the DoC operating unit can demonstrate that such records shall be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) if the records had belonged to the DoC operating unit.

(g) Paragraphs (g)(1) and (g)(2) of this section apply to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(1) If the recipient submits to the Federal awarding agency responsible for negotiating the recipient's indirect cost rate or the subrecipient submits to the recipient the proposal, plan, or other computation to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts on the date of such submission.

(2) If the recipient is not required to submit to the cognizant Federal awarding agency or the subrecipient is not required to submit to the recipient the proposal, plan, or other computation for negotiation purposes, then the 3-year retention period for the proposal, plan, or other computation and its supporting records starts at the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Termination and Enforcement

§ 14.60 Purpose of termination and enforcement.

Sections 14.61 and 14.62 set forth uniform suspension, termination and enforcement procedures.

§ 14.61 Termination.

(a) Awards may be terminated in whole or in part only if paragraph (a)(1), (2) or (3) apply.

(1) By the Grants Officer, if a recipient materially fails to comply with the terms and conditions of an award.

(2) By the Grants Officer with the consent of the recipient, in which case the two parties shall agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated.

(3) By the recipient upon sending to the Grants Officer written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Grants Officer determines in the case of partial termination that the reduced or modified portion of the grant will not accomplish the purposes for which the grant was made, it may terminate the grant in its entirety under either paragraph (a)(1) or (2).

(b) If costs are allowed under an award, the responsibilities of the recipient referred to in § 14.71(a), including those for property management as applicable, shall be considered in the termination of the award, and provision shall be made for continuing responsibilities of the recipient after termination, as appropriate.

§ 14.62 Enforcement.

(a) *Remedies for noncompliance.* If a recipient materially fails to comply with the terms and conditions of an award, whether stated in a Federal statute, regulation, assurance, application, or notice of award, the Grants Officer may, in addition to imposing any of the special conditions outlined in § 14.14, take one or more of the following actions, as appropriate in the circumstances:

(1) Temporarily withhold payments of funds pending correction of the deficiency by the recipient or more severe enforcement action by the Grants Officer after coordination with the DoC operating unit.

(2) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.

(3) Wholly or partly suspend or terminate the current award.

(4) Withhold further awards for the project or program.

(5) Take other remedies that may be legally available.

(b) *Hearings and appeals.* In taking an enforcement action, the awarding agency shall provide the recipient an opportunity for hearing, appeal, or other administrative proceeding to which the recipient is entitled under any statute or regulation applicable to the action involved.

(c) *Effects of suspension and termination.* Costs of a recipient resulting from obligations incurred by the recipient during a suspension or after termination of an award are not allowable unless the awarding agency expressly authorizes them in the notice of suspension or termination or subsequently. Other recipient costs during suspension or after termination which are necessary and not reasonably avoidable are allowable if paragraphs (c)(1) and (2) of this section apply.

(1) The costs result from obligations which were properly incurred by the recipient before the effective date of suspension or termination, are not in anticipation of it, and in the case of a termination, are noncancellable.

(2) The costs would be allowable if the award were not suspended or expired normally at the end of the funding period in which the termination takes effect.

(d) *Relationship to debarment and suspension.* The enforcement remedies identified in this section, including suspension and termination, do not preclude a recipient from being subject to debarment and suspension under E.O.s 12549 and 12689 and the DoC implementing regulations (see § 14.13) at 15 CFR Part 26.

Subpart D—After-the-Award Requirements

§ 14.70 Purpose.

Sections 14.71 through 14.73 contain closeout procedures and other procedures for subsequent disallowances and adjustments.

§ 14.71 Closeout procedures.

(a) Recipients shall submit, within 90 calendar days after the date of completion of the award, all financial, performance, and other reports as required by the terms and conditions of the award. The Grants Officer may approve extensions when requested by the recipient.

(b) Unless the Grants Officer authorizes an extension, a recipient shall liquidate all obligations incurred under the award not later than 90 calendar days after the funding period or the date of completion as specified in the terms and conditions of the award or in agency implementing instructions.

(c) The Grants Officer shall authorize and the DoC shall make prompt payments to a recipient for allowable reimbursable costs under the award being closed out.

(d) The recipient shall promptly refund any balances of unobligated funds that the DoC has advanced or paid and that is not authorized to be retained by the recipient for use in other projects. OMB Circular A-129 governs unreturned amounts that become delinquent debts.

(e) When authorized by the terms and conditions of the award, the Grants

Officer shall make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.

(f) The recipient shall account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with §§ 14.31 through 14.37.

(g) In the event a final audit has not been performed prior to the closeout of an award, the DoC shall retain the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

§ 14.72 Subsequent adjustments and continuing responsibilities.

(a) The closeout of an award does not affect any of the following:

(1) The right of the DoC to disallow costs and recover funds on the basis of a later audit or other review.

(2) The obligation of the recipient to return any funds due as a result of later refunds, corrections, or other transactions.

(3) Audit requirements in § 14.26.

(4) Property management requirements in §§ 14.31 through 14.37.

(5) Records retention as required in § 14.53.

(b) After closeout of an award, a relationship created under an award may be modified or ended in whole or in part with the consent of the DoC and the recipient, provided the responsibilities of the recipient referred to in § 14.73(a), including those for property management as applicable, are considered and provisions made for continuing responsibilities of the recipient, as appropriate.

§ 14.73 Collection of amounts due.

(a) Any funds paid to a recipient in excess of the amount to which the recipient is finally determined to be entitled under the terms and conditions of the award constitute a debt to the Federal Government. If not paid within a reasonable period after the demand for payment, the Grants Officer may reduce the debt by:

(1) Making an administrative offset against other requests for reimbursements;

(2) Withholding advance payments otherwise due to the recipient; or

(3) Taking other action permitted by statute.

(b) Except as otherwise provided by law, the DoC shall charge interest on an overdue debt in accordance with 4 CFR Chapter II, "Federal Claims Collection Standards."

Appendix A to Part 14—Contract Provisions

All contracts, awarded by a recipient including small purchases, shall contain the following provisions as applicable:

1. *Equal Employment Opportunity*—All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

2. *Copeland "Anti-Kickback" Act (18 U.S.C. 874 and 40 U.S.C. 276c)*—All contracts and subgrants in excess of $2000 for construction or repair awarded by recipients and subrecipients shall include a provision for compliance with the Copeland "Anti-Kickback" Act (18 U.S.C. 874), as supplemented by Department of Labor regulations (29 CFR part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to the DoC operating unit.

3. *Davis-Bacon Act, as amended (40 U.S.C. 276a to a-7)*—When required by Federal program legislation, all construction contracts awarded by the recipients and subrecipients of more than $2000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the DoC operating unit.

4. *Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333)*—Where applicable, all contracts awarded by recipients in excess of $2000 for construction contracts and in excess of $2500 for other contracts that involve the employment of mechanics or laborers shall include a provision for compliance with Sections 102 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-333), as supplemented by Department of Labor regulations (29 CFR part 5). Under Section 102 of the Act, each contractor shall be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1½ times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

5. *Rights to Inventions Made Under a Contract or Agreement*—Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

6. *Clean Air Act (42 U.S.C. 7401 et seq.)* and the Federal Water Pollution Control Act (33 U.S.C. 1251 *et seq.*), as amended—Contracts and subgrants of amounts in excess of $100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 *et seq.*) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 *et seq.*). Violations shall be reported to the DoC operating unit and the Regional Office of the Environmental Protection Agency (EPA).

7. *Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)*—Contractors who apply or bid for an award of $100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient.

8. *Debarment and Suspension (E.O.s 12549 and 12689)*—No contract shall be made to parties listed on the General Services Administration's List of Parties Excluded from Federal Procurement or Nonprocurement Programs in accordance with E.O.s 12549 and 12689, "Debarment and Suspension" as implemented by DoC regulations at 15 CFR Part 26. This list contains the names of parties debarred, suspended, or otherwise excluded by

agencies, and contractors declared ineligible under statutory or regulatory authority other than E.O. 12549. Contractors with awards that exceed the small purchase threshold shall provide the required certification regarding its exclusion status and that of its principal employees.

[FR Doc. 98-22725 Filed 9-3-98; 8:45 am]
BILLING CODE 3510-FA-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 8781]

RIN 1545-AV95

Center Employee Stock Ownership Plans; Section 411(d)(6) Protected Benefits (Taxpayer Relief Act of 1997); Qualified Retirement Plan Benefits

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final and temporary regulations.

SUMMARY: This document contains final and temporary regulations providing for changes to the rules regarding qualified retirement plan benefits that are protected from reduction by plan amendment, that have been made necessary by the Taxpayer Relief Act of 1997 (TRA '97). The temporary regulations change the existing regulations to conform with the TRA '97 rules regarding in-kind distribution requirements for certain employee stock ownership plans, and specify the time period during which certain plan amendments for which relief has been granted by TRA '97 may be made without violating the prohibition against plan amendments that reduce accrued benefits. These temporary regulations affect sponsors of qualified retirement plans, employers that maintain qualified retirement plans, and qualified retirement plan participants. The final regulations amend the existing final regulations to cross-reference the temporary regulations. The text of the temporary regulations also serves as the text of the proposed regulations set forth in the notice of proposed rulemaking on this subject in the Proposed Rules section of this issue of the **Federal Register**.

DATES: These regulations are effective September 4, 1998.

FOR FURTHER INFORMATION CONTACT: Linda S.F. Marshall, (202) 622-6030 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Income Tax Regulations (26 CFR part 1) under section 411(d)(6). These temporary regulations change the rules under section 411(d)(6) regarding qualified retirement plan benefits that are protected from reduction by plan amendment, to take into account amendments made by the Taxpayer Relief Act of 1997 (TRA '97), Public Law 105-34, 111 Stat. 788 (1997). Specifically, these temporary regulations change the existing regulations to conform to the TRA '97 amendments to section 409 regarding the general requirement that employee stock ownership plans offer distributions in the form of employer securities. In addition, these temporary regulations specify the time period during which certain plan amendments for which relief has been granted by TRA '97 may be made without violating section 411(d)(6).

Explanation of Provisions

Section 411(d)(6) provides that a plan is not treated as satisfying the requirements of section 411 if the accrued benefit of a participant is decreased by a plan amendment. Under section 411(d)(6)(B), a plan amendment that eliminates an optional form of benefit is treated as reducing accrued benefits to the extent that the amendment applies to benefits accrued as of the later of the adoption date or the effective date of the amendment. Sections 1.411(d)-4, Q&A-1(b)(1) and 1.401(a)(4)-4(e) specify that different optional forms of benefit within the meaning of section 411(d)(6)(B) result from differences in the medium of a distribution (e.g., cash or in-kind) from a plan. Section 411(d)(6)(C) provides that any tax credit employee stock ownership plan or any employee stock ownership plan is not treated as failing to meet the requirements of section 411(d)(6) merely because it modifies distribution options in a nondiscriminatory manner.

Special Rules Regarding Medium of Distribution From ESOPs

Section 409(h) contains requirements relating to distributions from tax credit employee stock ownership plans. Section 4975(e)(7) extends the requirements of section 409(h) to other employee stock ownership plans as well, and section 401(a)(23) extends the requirements of section 409(h) to qualified plans that are stock bonus plans. Under section 409(h)(1)(A), an employee stock ownership plan or other stock bonus plan generally is required to make distributions available in the form of employer securities. Prior to its amendment by TRA '97, section 409(h)(2) provided an exception to this rule in the case of an employer whose charter or bylaws restrict the ownership of substantially all outstanding employer securities to employees or to a trust described in section 401(a).

Under section 1361, certain small business corporations that do not have more than 75 shareholders are eligible to elect treatment as S corporations whose tax attributes generally flow through to shareholders in accordance with the rules of subchapter S of chapter 1 of subtitle A of the Internal Revenue Code. Prior to the Small Business Job Protection Act of 1996 (SBJPA), Public Law 104-188, 110 Stat. 1755 (1996), an S corporation could not maintain an employee stock ownership plan because an S corporation could not have a qualified trust described in section 401(a) as a shareholder. SBJPA amended the requirements for S corporations, effective for tax years beginning after December 31, 1996, to permit certain tax-exempt organizations, including qualified trusts described in section 401(a), to be S corporation shareholders.

TRA '97 made an additional change to the rules governing qualified plans holding securities of an S corporation employer, to make it easier for S corporation employers to facilitate employee ownership of employer securities through qualified plans. Section 1506 of TRA '97 extends the exception of section 409(h)(2) to cover S corporations, effective for taxable years beginning after December 31, 1997. Pursuant to this change, tax credit employee stock ownership plans, employee stock ownership plans, and other stock bonus plans established and maintained by S corporation employers are not required to offer distributions in the form of employer securities.

Section 1.411(d)-4, Q&A-2(d)(2)(ii) provides an exception from the requirements of section 411(d)(6) for plan amendments that eliminate optional forms of benefit from a tax credit employee stock ownership plan, an employee stock ownership plan, or a stock bonus plan, for certain employers. Section 1.411(d)-4, Q&A-2(d)(2)(ii) applies to employers that become substantially employee-owned, if the employer otherwise meets the requirements of section 409(h)(2) with respect to restrictions on the ownership of outstanding employer stock. These temporary regulations expand this exception from the requirements of section 411(d)(6) to apply to S corporations as well, to reflect the TRA '97 changes to section 409(h).

07-09-01P04:08 RCVD

OMB APPROVAL NUMBER: 0693-0009

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF
NATIONAL INSTITUTE OF STANDARDS AND TE

SINGLE COMPANY Al
(ATP) PR
(CATALOG OF FEI

O

2001-3I

00-00-4607+01

Public reporting burden for this collection c
existing data sources, gathering and maintai
estimate or any other aspect of this collectio
Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administrat ion Building, Room A333, Gaithersburg, Maryland 20899-4700.

response, including the time for reviewing instructio ns, searching collection of information. Send comments regarding this burden burden, to Director, Advanced Technology Program, Nati onal

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
Competition 00-01	B0600 / I0400	3 (Three) YEARS 36 MONTHS

4.A. OTHER ATP SUBMISSIONS
LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED

NONE

4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)

NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

http://www.casi.net

6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [X] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY

7. EMPLOYER IDENTIFICATION NUMBER (EIN)

E.I.N. #13-388-9180

8. DUN AND BRADSTREET NUMBER

D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION
(Address required, if different than item 5)

Dr.D. B. Karron (Ph.D.)
Chief Technical Officer
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION
(Address required, if different than item 5)

Dr. D. B. Karron
President
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PROPOSER	$ 30,000	$ 30,000	$ 40,000	$ 100,000
C. TOTAL (A + B)	$ 830,000	$ 630,000	$ 640,000	$ 2,100,000

12. PROPOSAL TITLE

Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

Computer Aided Surgery, Inc. will develop a new computer application server that will take calibrated, encrypted raw images from a clients' medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet.
Our system will rapidly generate encrypted, precise, accurate, and variable resolution three dimensional tiled models applicable for diverse applications as radiation therapy, surgical planning, intraoperative guidance, rapid manufacturing of prosthesis, verification of surgical results, robotic surgery trajectory planning, patient communication, education and other customer specific applications
The novel idea, that enables the technological leap forward is Digital Morse Theory.
The essential insight of Digital Morse Theory is that it describes the behaviour of three dimensional SpiderWeb surfaces surfaces in terms of Morse Critical features.
These surfaces are the computational building tiles of the biologically and medically important objects we wish to parse from an opaque brick of bytes that compromise a volume data set.
We can build an index of all of the objects in a volume to utilize these elements in terms of their generator critical points. Our novel geometric construction algorithms will be embodied in a network based application service provider model. The server will upload from the radiological diagnostic image producer, and download to the therapeutic consumer model. We will function as a unique, super specialty medical imaging Internet Service Provider.

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

		YES	NO
i.	IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
ii.	WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
iii.	DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☒
iv.	IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
v.	IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
vi.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☒
vii.	DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☒

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

CASI's reputation as a basic research company has made our efforts to raise private capital for this high risk project difficult Traditional paths to commercalization financing would require many years of academic research, which private equity will not fund.

Our goal is to use ATP funding to go directly from preliminary results with a novel proven theory to market dominance intellectual property available to all medical and scientific customers over the internet.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
D. B. Karron, PhD President and CTO, Computer Aided Surgery, Inc.	+1 (212) 686 8748
19. SIGNATURE	20. DATE
D. B. Karron, Ph.D. President and C.T.O.	July 6, 2001

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

CUNY Institute for Software Design and Development
City University Of New York Graduate Center
365 5th Avenue
Room 4319
New York, New York 10016

NAME OF CONTACT: Professsor and Exec Officer Theodore Brown
TELEPHONE NUMBER: +1 (212) 817-8191
FAX NUMBER: +1 (212) 817-1510
E-MAIL ADDRESS: TBrown@gc.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [X] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$ 420,000.00

4. DESCRIBE SCOPE OF WORK

Subcontractor will provide mathematical consult, software engineering and codeing services
algorithm design, implementation, and optimization to prime

Subcontractor will provide point of access to CUNY faculty, pay CUNY faculty visiting scientists, PhD students
Providing all fringes, overhead and ancilary costs for pass through by primt to ATP

5. IS THIS A SOLE SOURCE CONTRACT?

- [X] YES (IF YES, EXPLAIN)
- [ ] NO

Justification for Sole Source Contract is based on the expected unique contribution
of the faculty, visiting scientists, and PhD graduate students.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

- [ ] YES (IF YES, EXPLAIN)
- [ ] NO

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY				
	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor (CUNY CISDD)	$200,000	$110,000	$110,000	$420,000
G. Other (1st and 3rd year audits)	$10,000		$10,000	$20,000
H. Total Direct Costs from ATP	$800,000	$600,000	$600,000	$2,000,000
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared byProposer	$30,000	$30,000	$40,000	$100,000
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$836,500	$630,500	$630,500	$2,100,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$100,000
C..PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$836,500	$630,500	$630,500	$2,100,500
3. TASKS				
A. 1 Server hardware install and config	$ 412,500			$ 412,500
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,000		$ 210,000
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 211,000	$ 211,000
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J 10: Install click stream technology on clients			$221,000	$221,000
K. Total Costs of All Tasks (Same as Line L)	$836,000	$ 630,500	$643,500	$2,100,500

2 Executive Summary

2.1 Scientific and Technological Merit

CASI (Computer Aided Surgery, Inc.) will develop an application to upload calibrated, encrypted raw images from medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet. The system will generate precise and accurate, encrypted 3D tiled models with variable Level of Detail (LOD, variable resolution) for applications including: Radiation Therapy (RT), robotic minimally invasive surgery, patient communication, education and other customer applications via the Internet.

Current technology is deficient because it is time consuming, labor intensive, not automatic, and difficult to use. Expert operators produce results for each study that vary, even with the same data reprocessed by the same operator. It is not dimensionally stable or suitably precise for critical radiation or surgical therapy. Extensive hand retouching of the images and smoothing is needed to finish the models. Current segmentation and modeling technology is currently only practiced in research medical centers, and for expensive medical illustration for advertisements.

Competing methods reformat and reorient image planes using *ad hoc* inaccurate methods. CASI's improvement will use 3D surface modeling to rapidly obtain stable measurements delivered via web browser.

2.1.1.1 Technological Innovation

The novel idea that enables this technological leap forward is Digital Morse Theory (DMT). It describes the behavior of SpiderWeb surfaces by Morse critical features. These surfaces are the computational building tiles of bio-medically important objects. The algorithm indexes all the objects in a volume and segmentation is accomplished by object selection from the index (DMT graph). These novel geometric algorithms will be embodied as a network based application service provider. CASI will function as an Application Service Provider (ASP). This enterprise will function as a computer based geometric foundry for the casting of anatomical structures for biological, surgical, and educational purposes.

CASI will deliver the product models via Virtual Reality Modeling Language (VRML). Customers will manipulate models by mouse, and other virtual reality methods. The click stream behavior of the client will be learned by neural net content personalization technology.

DMT insight enables users to select entire assemblages of components to build desired features without introducing artifacts (segmentation 'tool marks'). With novel mathematical theory, computer graphics programming experience, and clinical research experience, CASI is 4 years to market dominance in high tech medical modeling. We will offer a rapidly delivered, internet based solution for practical patient-specific, tailored requirements, resulting in better diagnosis and better therapeutic quality assurance at mass production costs.

2.1.1.2 High Technical Risk and Feasibility

The technical risk is that the medical user may have difficulty finding desired objects. For most situations, the object is selected from the DMT graph. In difficult or weak images, additional processing may be required for adjusting contrast and surfaces to suit the user requirements and retain dimensional fidelity. DMT is an innovative algorithm with an unproven ability to solve real modeling problems in a production setting. Common wisdom in the field teaches that volume imaging is the technology of choice for many applications because tiling algorithms make too many tiles, behave poorly with noisy data, and connect extraneous objects therefore confusing the resulting model. Iso- contours and surfaces are used in topographic mapping, meteorology, and other fields, so that there are spillover benefits.

The feasibility of the project is based on preliminary research sponsored by DARPA and results through subcontract with the NIH Visible Human Project (VHP).

2.2 Potential for Broad-Based Economic Benefits

CASI will leverage the large national investment in medical imaging industry by improving image understanding and the quality of decisions based on 3D image stacks. CASI will create new markets for computer biomedical modeling, and propel diffusion of this information to physicians and their patients.

There is an established industry of medical illustration by commercial medical illustrators for medical communication, education, and advertising. The market for patient specific, cheap and rapid anatomic models for critical application will be clearly much larger than diagnostic imaging and medical

illustration. CASI modeling technology, both physical and computer, real and virtual, will benefit the nation by better patient diagnosis, treatment, communication, and teaching. The technology will improve the realization of treatment plans, reduce hospital stays, and enable surgical robot motion planning for minimally invasive surgery, better radiation therapy planning, etc. Patient workups will have the artistic equivalent of an oil portrait by a master painter in the hyperrealism school drawn with the dimensional fidelity of an architectural template. The technology will draw with the accuracy of a micrometer caliper, the precision of an industrial robot, with a reasonable cost, with a market value to the patient/customer in thousands of dollars, with the speed of a Polaroid – Land instant snapshot

2.2.1 National Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

2.2.2 Need for ATP Funding

ATP Funding is required because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business to bring it to market. CASI needs the funding to focus on the production of anatomic models for radiation treatment planning, neurosurgery and medical computer graphics and animations. Building on the NIH Visible Human Project (VHP) preliminary results, CASI will creates new markets that will be profitable within 5-years time. The CASI vision time frame, along with no near term profit projections, is too long for conventional commercial funding.

2.2.3 Pathway to Economic Benefits

This Internet solution will grow explosively, as it is accepted in the state of the art. Internet payment systems provide the infrastructure for direct revenue recovery and interaction with customers. Insurance carriers reimburse costs of 3D reconstruction studies at the two to three hundred dollar levels. The high cost of preparing 3D renderings, and difficulty making critical decisions based on them, had made this unprofitable until CASI.

CASI's intends to become the clinical modeling resource firm. CASI will go beyond medical illustration, becoming a reference standard for dimensionally precise and accurate anatomic models. These will be used for critical treatment applications. The goal is to reduce the cost of generating these models from tens of thousands of dollars and hundreds of man-hours to pennies and the labor time to seconds - literally.

Compared to the established market for high-resolution graphical representations in the medical illustration and advertising industry, there is a much larger market for cheap patient specific diagnostic 3D models.

CASI's first market entry is Radiation Therapy. CASI will leverage many other market sectors by licensing and technical support including direct competitors, forensic image processing companies, histopathology image processing companies, surgical robotics companies, medical imaging equipment manufacturing companies, and picture archiving companies. The state of the art will benefit, in area as diverse as semiconductor process engineering to weather prediction. Any field that uses isosurfaces to understand an underlying physical process will benefit.

3 Project Narrative

3.1 Scientific and Technical Merit

CASI will build a clinical geometry "foundry" casting clinical models in simplicial complexes of triangular tiles that define intricate, real surfaces in three dimensions. Instead of plaster, palladium, or plastic we use surface modeling technology. These models will be used for solving problems as calculating trajectories for radiation beams.

CASI will do this by using a new mathematical theory Digital Morse Theory (DMT) that describes the behavior of isosurfaces. Digital Morse Criticalities are special patterns in the data values where isosurface objects appear, merge, separate, or disappear as the threshold value is varied. These criticalities are, in general, local maxima (Peaks), local minima (Pits), and various kinds of saddles (Passes) in the dataset. By building a list of the locations and values of the Criticalities, CASI software can index (tree graph) all of the objects in a volume data relative to each, in terms of objects that surround other objects (parents), peers (connected by saddles), or are enclosed by other objects (progeny). This index graph is used to enable extremely rapid segmentation and interactively build biologically salient composite surface models from the component isosurface objects.

Further, we will accomplish important image processing and model fusion operations based on matching (registration) images containing common features between models from different imaging modalities of the same anatomic region. We can track and quantify model changes during growth, pathology, and therapy. We can measure several difficult to precisely measure metrics such as surface area, volume, and various moments (center of area, center of mass, standard variability, kurtosis and so on). We can also construct various minimal space curves of trajectories for optimal surgical approaches in terms of Critical Lines (minima and maxima paths between objects), and other applications of computational geometry properties from DMT derived models.

When: We expect to have working alpha prototype systems operating on the web within two years, and beta site clients functioning in four years

We do this because many applications in medicine and the biosciences require a geometric understanding to solve problems at a fundamental level, from which to make critical therapeutic and tactical decisions. These decisions are based on critical dimensions, clearances, access trajectories, and to minimize trauma to no-go regions that must be zealously protected during invasive surgical procedures. The biomedical industry needs patient specific maps, inexpensively produced, with high fidelity for a wide range of therapies. These include radiation therapy, image guided therapy, keyhole brain surgery, minimally invasive robotic surgery, functional modeling of the brain, protein and enzyme kinetics, to cite a few. Engineering solutions to these, apparently simple binary decisions are based on biological morphology from DMT based models are an important problems. The PI's experience in the computational geometry, morphometrics, computer graphics skills, and the insight that DMT provides, propel the PI to make the fruits of DMT widely Internet accessible to physicians and patients.

This project will integrate a range of computer and engineering technologies to connect medical image generators to medical model consumers via web browser based technology. The key to the success is not in the existing technology. Success will be due to the implementation of Digital Morse Theory into a new technology, supported by these ancillary data collection and delivery technologies.

Innovation in computer anatomic modeling technology is by innovation in applied mathematical theory. .

Our project is feasible because of preliminary promising results with in the NIH Visible Human Project (VHP) female "Eve" data set[1]. The PI has powerful theoretical results[2] that are just being published in the field. Our business prospects are feasible because of the CASI patent position[3]. CASI has been in business since 1995 as an advanced research and technology research firm, and benefits from the PI's long background in the surgical/medical computer graphics field with publications in the field from 1985

[1] Karron 2001
[2] Cox and Karron 2001
[3] Karron, Cox, and Mishra US Patent #5,898,793

A promising opportunity: The explosion of interest in digital anatomy, virtual humans, visible humans, visible embryos, and even the visible frog project has popularized the concept of computer representations of internal biological and medical anatomy. Two recent Hollywood movies were based on anatomic computer graphics special effects. Multimillion-dollar contracts are being negotiated with computer animation and medical illustration firms for major media outlets (National Geographic and the Discovery Channel). However, the state of the art has not kept up with the demand for much more than pretty pictures and stunning animations. These firms hire a large numbers of technicians to hand segment and retouch manually segmented contour rings from a very large number of slices. Various power assist algorithms are used to reduce the labor intensity of this work, but the size of the raw data sets outpaces the ability of animation staffs to segment, retouch, and render imagery. Computer graphics researchers are developing animation techniques based on this primitive and painstakingly produced geometry. Anatomists spend years developing hand tiled geometric models and animating them. US contractors are failing to meet their milestones and contract deadlines with the VHP data. Firms are leaving the field of medical based animation derived from real data because of the very high costs and long lead times for segmenting desired objects out of pixel anatomic data. Clinical researchers and biological scientists are calling for more data sets of a representative samples of the American population while others are calling for increased resolution imaging of each digitized human. With the potential for a large population of male, female, pediatric, pubescent, adult, and geriatric representatives of each ethnic group, we can expect a very large national sample terabyte scale digital humans. That is one terabyte per sample person so digitized. Clearly, new Level of Detail Management (LOD) technology is required and is a benefit of DMT technology.

This project will advance the state of the art in computer-aided design for biomedical applications, 3D computer graphics, applied computational geometry, rapid prototyping and manufacturing, and robotic surgery. When the PI started this research, the motivation was to produce "correct" isosurfaces for neuromagnetic modeling. Nagging problems with isosurfaces produced by the popular Marching Cubes algorithm of Lorensen and Cline prompted our formalization of a Digital Morse Theory from classical Morse Theory to establish a correct connectivity while moving through all values of iso-threshold. The marching cubes approach is based on a fixed look up table to build triangular tiles in a voxel (defined as boxes with data values at the box vertices). Various fixes to the apparently minor problems in the algorithm are in the computer graphics literature. The flaws were rare, and the frequently invisible in an object with hundreds of thousands of triangular tiles. The fixes solved the problems with small holes in the data in noise by tiling ambiguous cases with a consistent fixed tile orientation. However, for critical measurements and establishing topological, connectivity between objects, in noisy data, isosurface shell models are generally not considered the approach of choice.

The PI's basic research finding was that there are interstitial critical saddle points. The transition in connectivity occurs precisely at that point and threshold value. This saddle depends only on the boxel (2D box element, and voxel face) vertex corners, even for voxels (3D volume element, a 3D cube with volume with data values at the corners). A corollary of this finding is that any fixed lookup table approach to isosurface tiling in the immediate vicinity of a saddle critical point (The so-called "ambiguous" or "4 threshold crossing " tiling cases) results in connectivity errors in general with a probability of _. Saddle critical points are recognized by their characteristic pattern of high/low/high/low vertex values as we circulate around the boxel perimeter. DMT resolves these saddles by subdividing the boxel on the saddle point, effectively changing it into a vertex saddle point. This is different from tetrahedral (or other simplicial decomposition) composition of an ambiguous voxel, because there are still multiple apparently equivalent tetrahedral decompositions. Tetrahedral decomposition moves the ambiguity from the tiling to the tetrahedralization. There is no ambiguity in the DMT subdivided voxel/boxel, as it can never have hits (threshold crossings) on the added subdivision edges. Thus, the orientation of the connections changes relative to the critical value. In this way, as we sweep the iso-value through the saddle critical value, there is only one connection change, precisely at the critical value, and no other value [4]Any other change in connectivity is spurious and causes multiple connectivity jumps as we smoothly sweep through the volume

[4] Karron and Cox 1995

element. Further, the wonderful hierarchical nesting property that Jordan Manifold surfaces exhibit is those we expect in continuous Morse Theory. This important property is destroyed under any other rule set.

The PI believe that other graph based analysis of images in terms of isosurfaces or edge extraction algorithm was not successful because of the faulty nature of the surfaces. Graph based image analysis produced complex graphs that were difficult to understand. DMT graphs are by their very nature hierarchical and rooted in the image/volume.

Spillover Benefits are that isosurfaces are widely used in a number of disparate data analysis situations, *i.e.*, petrology, meteorology, forensic image analysis, hyperspectral imaging, image compression, and understanding. Scientists in other application areas will use our server to build market and problem specific application services. SpiderWeb model scan represent turbulent fluid flow shear surfaces, separation surfaces, cavitation phenomena, and other highly intricate surfaces. SpiderWeb models are noise proof, in that they properly model noise instead of breaking apart or connecting incorrectly. We can represent the relationship between intricate fluid flow structures by the DMT graph representation where computer graphics does not reveal internal structures. We expect that research into many important biophysical phenomena, such as cell membrane porosity, receptor mechanics, and enzyme mechanics will benefit from our tool and analysis. From the preceding list of spillover benefits one can see the contribution to the United States scientific and technical knowledge base, as any application that makes use of surface analysis will benefit by using our technology and ASP.

Project team qualifications; The PI formed the prime contractor company, CASI in 1995. The PI has combined expertise in plastic surgery and neuromagnetic functional imaging dating back to the 1980s (Cutting et al 1986) and advanced mathematical theory in the 1990's (Karron 1992). Our original motivation for geometric modeling was derived from research on neuromagnetic brain anatomy structural and functional modeling. The research evolved into work with cinematic cardiac modeling. The company was founded with a Phase I SBIR Grant from DARPA Advanced Biomedical Technology Grant and went on to do a Phase II grant, and a Phase III add on grant. We also obtained DARPA funding for Digital Morse Theory in the Advanced Computational and Applied Math program at the DARPA Defense Sciences Office. Dr. Karron has run the company web site and ISP since 1995. CASI was founded to be a superspeciality medical surgical ISP. Our web site has been on the air for 6 years, and is well indexed by all of the leading indexing services. This is the basis for our inspiration to run a 'computer anatomic foundry' as an ASP. Dr. J. Cox has been working on the mathematical underpinnings of DMT with Dr. Karron since its inception. Dr. Cox has extensive theoretical and practical experience in new algorithm mathematical description, proof, efficiency evaluation, optimization, and coding in C++ and derived languages. Dr. G Wolberg has many years experience in digital image warping, registration, and is an expert imaging scientist.

3.1.1 Technical Rationale

3.1.1.1 Technical rationale introduction and perspective

The goal is to build surfaces that can be used for object modeling and trajectory analysis. Users will make vital decisions based on the distances between objects, surfaces, and points. Lives will depend on these measurements. Many algorithms and technologies from computer graphics are not of high enough quality for these critical applications. Good enough for graphics display, is not good enough; too time consuming, not repeatable, or too expensive for many important medical applications. CASI requires topological surface tiling make correct connections. Geometric calibrations from the source images must be preserved, and segmentation artifacts (i.e., tool marks) must be eliminated or minimized. Where the image is manipulated, the 'cut' surfaces must be clearly marked so that the user knows what is artifact surface. Hand retouching of objects is expensive, time consuming and introduces additional warpage issues, which reduces confidence on these objects for critical measurements. By preserving calibration at the imaging equipment level, we can precisely and accurately manage warpage and coordinate system disparities between multiple data sources.

Technical challenges that display significant recognized uncertainty of success by experts in the field: Computer graphics and computer modeling are distinct fields. Good enough for computer graphics will not be good enough for our surgical and treatment applications. Measurements of biological shapes are

made difficult by the lack of best practices and standards in the field. This project will help establish best practices for this emerging field. The field biomorphometrics is contentious. Biological shapes require new technology to understand, measure, and manipulate. There are no straight reference edges, circular arcs, or fixed points on which to base a Cartesian coordinate system. Living things are constantly in motion, over time scales of seconds to years. There are a large number of parameters required to describe geometric regions, and no generally accepted theory for a complete description of an organisms shape, much less for diagnostic and therapeutic manipulations of this shape. Industrial metrology is ill suited for such -- complexities. We intend to extend the limits of the field

Isosurface methods are be used to provide object geometry. However, isosurface methods are not generally considered a preferred segmentation method. This is because previously we have not been able to calculate or visualize clearly exactly, where a particular isosurface object connects to other objects that we do not wish to include in our intended object (the Segmentation Problem). Indeed, the very surface from an object we wish to extract generally obscures the attachment saddle points where our desired object connects to undesired objects. This has been the major difficulty in three-dimensional isosurface based rendering. Other methods, such as volume rendering, are aesthetically pleasing but do not provide geometric rigor and insight required for future analysis and use. Refinements in volume geometry based on volume imaging do not consider topological issues. An algorithm that fit a surface around a cloud of points, or shrink-wraps a minimal area surface around a volume object, forces the topology to that of a single object. It is possible to iteratively build volume image objects into multiple objects, but it is tedious, expensive, and fraught with geometric problems. Unguided isosurface marching geometry runs amuck, covering adjacent objects and obscuring the scene. For critical applications, such as surgical anatomic modeling, we need properly connected surface geometry. Hand segmented objects contain segmentation artifacts, and do not nest properly inside superior and surround inferior objects. New thinking is required to overcome these difficulties without resorting to brute force segmentation by hand drawing slice wise rings, no matter how quickly a professional segmentor can draw rings. There are always going to be too many slices. Artifacts introduced by the illustrator's hand are unacceptable for precise analysis.

There are serious limitations of the state of the art in segmentation technology and theory. Currently, selecting objects in one slice only is a time consuming and frustrating exercise. The partial solution is that the segmentor can see a portion of the object in the image plane. With rapid 2D contouring, the user can quickly find a suitable contour ring from a seed point. This line represents the intersection of a larger surface through the seed slice pixel image plane. We then use this to seed a three dimensional surface. However, the segmentor may find that the surface may have attachments to other objects we do not wish to include in our desired object. The segmentor will need to hunt down the attachment points and do 'something' damming. This is the current state of the art in segmentation.

DMT calculates the connections (DMT Criticalities). DMT segmentation minimally perturbs the contrast at attachment points to achieve the separation we desire. In RGB space, the segmentor may find that there are attachments in one portion of color space, and a suitable segmentation surface exists in another portion of color space. The goal of the segmentor menu is to navigate a segmentation surface through color and other (CT, MRI) spaces; a task 3D interactive computer graphics does not make simple or help visualize.

Isosurface algorithms generally over-tile a surface. Each triangular tile is constructed independently of its neighbor. The size scale of the triangles is less than the voxel size, and in a large data set, the number of triangular tiles can become burdensome to manipulate and display, particularly in real time. The current state of the art is to build a marching tiled surface, then use triangle decimation to collapse almost co-planar triangular tiles into one another. This approach generates large intermediate memory consumption (bloom) of having to build a fully resolved surface then decimate it. This approach, while functional for graphic display purposes, is not deterministic. This means the resultant tiling is very different for every seed tile used to decimate a surface. Decimation changes the geometry of the decimated object in an uncontrolled and possibly unsuitable way.

Digital Morse Theory can provide a solution to these limitations in the state of the art. It can be used as a novel basis for segmentation, data fusion, and LOD management. The technical risks are than that the

algorithm has not been fully implemented, tested, power tested, and accepted in the image and modeling processing community. The algorithm may have computational bottlenecks as we scale up service to production levels on very large images. We ameliorate this risk by using a heavy-duty computer server that can manage large intermediate calculations and memory requirements.

Related topics are hot research on level set theory, isosurface methods, differential equations, and Morse theory. An exhaustive bibliography is beyond the scope and page limits of this proposal, but we refer to the work of J.A. Sethian, Jack Snoeyink, Chandrajit Bajaj, Robin Forman, Stan Osher, John Hart, Carroll K. Johnson, and others. Some of the key theoretical ideas we seeking to develop in medical modeling (Segmentation manipulation by DMT Graph) were explored by C.K. Wall in "Surgeries on Compact Manifolds" (1964, republished 1970, and 1999) by the American Mathematical Society. Marsdon Morse published "The Calculus of Variations in the Large" in 1932. Our principal contribution to the field is the realization of Morse Theory in discrete representations of the underlying continuous world. We make Morse Theory computable. Very recent applications of Braid Theory in Morse Theory have been discussed in applications as diverse as fluid flow and air traffic control avoidance trajectory planning. The intellectual atmosphere is embracing Morse Theory. CASI's computational approach in Digital Morse Theory will have wide applications that we are most keenly aware. Indeed, medical surgery can be considered changing the topology of the patient; Mathematical and computer surgery on DMT object models is the next step logical step in computer modeling of surgical procedures.

3.1.1.2 What is Digital Morse Theory?

Digital Morse Theory describes the behavior of SpiderWeb iso-valued surfaces (US Patent #5,898,793). These surfaces are composed of a simplicial complex of triangular tiles. The surface has the property of being Jordan (no holes). The surface is manifold (no Klein bottles, with consistent normal vectors, a well defined inside and outside). The surfaces within any particular family are "Morseian," (family member surfaces nest entirely inside or outside each other. As we raise or lower the threshold isovalue, the surfaces arise or disappear at well-defined Morse Criticalities. These are kinds of local maxima, local minima, and various kinds of saddles. The surfaces arise from maxima (sources), disappear at minima (sinks), and merge at saddles. Therefore, by scanning through a dataset, we can identify all these component objects by cataloging only the criticalities by their characteristic bit patterns. This is computationally very efficient.

These SpiderWeb surfaces capture essential inflections (transitions from concavity to convexity) in object geometry. Fine scale features (noise) in the geometry create excessive numbers of triangular tiles. DMT provides a method that can reduce the density of tiling by removing smaller through larger scale geometry features in the surface. This is the basis for Level of Detail (LOD) management. For example, if we are using facial features to define a patent based coordinate system, a natural fiducial point such as Nasion (the saddle point on the bridge of nose), can, shift unpredictably in triangle decimation technology. In DMT theory, the larger-scale saddle point remains stable while the smaller, noisy surface features are relaxed smaller to larger, in a hierarchical fashion.

A family of isosurfaces is the collection of surfaces that shares a "one to one" mapping for any point on any member surface to any other such member surface. At Morse criticalities, and only at criticalities, does the mapping property change. This is due to the creation of a new object, the destruction of an object, or the connection to another, object. By showing the Morseian relationship between criticalities (nesting), we establish the relationship between families of surfaces. Because the server can quickly find the Digital Morse Criticalities as bit patterns in the data, we have a new, powerful, and fast way to make topologically coherent, geometrically sound, realizable objects from an image data stack.

A Digital Morse Theory Graph (DMT Graph) is a hierarchical linked list (graph) of all of the separable objects in an image. Each object is identified by its source criticality. We cannot see all of these objects simultaneously because most of the objects are inside other objects, and therefore obscured. Computer graphics does not elucidate the relationship between objects. The hierarchical nature of the DMT Graph is derived from the isosurface families being Jordan Manifold.

There are a number of important practical uses for this insight. We can supply instructions to a rapid prototyping system for making any object or collection of objects in our images. We can rapidly

manufacture fixtures to hold patients precisely and accurately for RT beam steering. Further, we can define optimal paths between these objects, such as minimal distance paths, minimal height paths, or minimal paths subject to some other type of constraint. Constrains surfaces would include maximal avoidance from no-go regions (blood vessels, eloquent brain cortex, or some such vital structure that must not be affected by our surgical robot manipulator). Very recent applications of braid theory to these Morseian paths may be a very efficient method to calculate robotic trajectories and radiation treatment beam plans.

3.1.1.3 The Fish Tank thought experiment: Counting Islands as the water level changes

The essential insight of continuous Morse Theory can be intuited by a thought experiment. Consider a rectangular fish tank. Into this tank, we pour small quantity of sand such that we have two smoothly sloping small hills, one taller than the other. Now, we fill this tank to the brim with water. We now start a count of the number of island objects as we very slowly drain the tank. Our first observation is that there are no island features in our tank scene. As the water level drops, we observe the water level just coincident with the peak of the tallest sand hill. We notice behavior of the water at the critical peak of the hill. We get a degenerate point island contour, with zero area, zero perimeter, and infinite curvature. A vanishing small change in the water level and this point contour expand into a tiny island. We increment our island object count by +1. We continue to drain water from the tank and observe the birth of the second island at the peak of the second little hill. We again increment out island object count by +1 to two objects. As we continue to observe the drop in water level in our tank, we observe the two island contours expand and grow toward each other. As the water level reaches the level of the critical saddle point between the two hills the island contours touch at precisely the saddle point. We observe that our object count decrements by –1 to give a total island count of one. The essential feature of this rubric is that we only need to count the peaks and passes to inventory all of the object islands in our scene. This approach works even as we increase the complexity of the scene. We can use the same idea of enumerating peak, pits and pass criticalities in a very complex archipelago of island features, at any size scale, or any range of size scales, including noise at any size scale.

3.1.1.4 Why a Digital version of Morse Theory?

Morse theory works precisely because it solves the problem of singularities in data models. CASI will use its digital version of Morse Theory that works on computers with pixilated data, which will yield the same results as continuum Morse theory on analytic Morseian functions. Digital Morse Theory extends Morse Theory to discrete data, such as a digital image. Digital Morse Theory describes the behavior of SpiderWeb surfaces and objects. There has been significant research effort to build quickly computable surfaces. There is little work on technology that effectively describes all of the isosurface objects in a volume data set. No research provides a practical method of indexing all of these objects in a useful and comprehensive fashion. In order to make Morse Theory work in this digital setting, DMT adapted the notion Peaks, Pits, and Passes in subtle but important ways. We extended the idea of a Peak to include not just a point peak or pit, but plateau peaks, and pits. Criticalities can also be ridges, extremum of curvature, and umbilicus of curvature (a curvature saddle). Saddles had to be extended to include not just vertex saddles (where the saddle point is collocated on a vertex) but also the most common interstitial saddle point. This solved the so-called problem of "ambiguous" voxels. This means that the surface is completely determined, unambiguously tiled, and stable surface representation in any texture or noise.

3.1.1.5 Digital Morse Theory for rapid effective semiautomatic segmentation

The eye sees interesting objects in a 2D image and the mind would like to reach into the image and isolate (segment) that object from the surrounding pixels. If the 2D image is a slice through a stack of slices imaging a 3D volume, we can attempt to segment the entire object from the surrounding voxels, including the unseen portions above and below our planar sub-sample. If we are lucky, we can use 2D isocontours lines to estimate 3D objects. The current state of the art in segmentation is to select a seed location and use that seed to start propagating contours lines in the reference image plane and contour surfaces in the volume image stack. The problems arise where we have a likely looking contour ring object, and use that to seed a volume object surface. What may look appropriate in one slice will frequently run amuck and connect inappropriately to other extraneous objects in other slices. The segmentor needs some guidance as to where the object that we wish to segment in any one image slice will connect to other objects anywhere in the

volume image stack; including the currently visible slice, and/or in slices above or below. To make matters worse, the very surface we are seeking to grow obscures the critical features where it connects to other objects.

The current state of the art is to build pixel fences of higher valued pixels to constrain a growing surface. This is a modified kind of image retouching. We are attempting to retouch not the object, but just a vanishing distance beyond the objects' borders. It is retouching almost blindly, in hope that we are corralling our emergent surface appropriately. A lot of fencing may be used in a complicated object. While not all fence objects are required, they will change the shape of the object in the immediate vicinity. In order to guarantee that our surface won't leap over the pixel fence, we have to use a very high value, typically fully saturated white values at the upper end of the image histogram. By raising a high fence around the object, we are changing the strength of the surface. The strength of the surface is the intensity of the gradient normal to the surface. A surface can be weak if the delta intensity crossing from inside to outside is very small, or an identical surface can have a very large intensity change across the threshold value. The only way the surfaces can be independent of the strength of the surface is for the strength of the surfaces be identical at all points. Therefore, any uneven changes in the strength of the surface (which would result from hand carving or hand fencing by changing pixel values) would introduce geometric changes in the surface that we have dubbed 'tool marks'. Typically, these artifactual features are removed by post processing operations to smooth out rough spots. This makes using this technology for modeling expensive, time consuming, and requires an expert operator.

Edisonian invention vs. Advanced Math Insight: The state of the art in image segmentation is trial and error, cut and fit, iterate, and refine; reminiscent of Edison's attempts at managing the voltage drops in the early DC power distribution grids. Edison built scale models of the grid with copper wire, and measured the voltages the subscribers on the grid would see. A young scientist came to Edison looking for a job, boasting that he could calculate the voltage drops without trial and error estimation. Edison needed a hard worker, but resented the hubris of the man. Eventually Edison eventually threw Telsa out. DMT afford a way to directly map/graph the objects in a data volume at every threshold, without browsing or exploring the volume with 3D interactive computer graphics. CASI will move the state of the art out of Edisonian segmentation and into the deep insight that DMT provides; an application of advanced math to solve a multi-industry problem.

3.1.1.6 Decomposition of pixel image into DMT graph representation

The DMT graph is the first step in the analysis of an image in terms of its surface defined objects. All objects are composed of various implicit isosurface objects. This graph representation is a hierarchical index of all of the component objects in the data volume. Additional information can be encoded into the graph with the geometric shape information of each implicit object. Essentially this operation recodes the image intensity information into a system of peaks, pits and passes organized into parents, peers, and progeny (the PPP to ppp relationship). Further, each component of the object shape can be further graphed as a system of concavities, convexities, and their umbilici (the region between where the surface passes through flat. Since each object is a closed, manifold, this enforces the surprising and useful parent to progeny hierarchical organization. DMT analysis effectively turns a pixel image into a vector drawing in terms of contour line and simplicial triangular tiles.

3.1.1.7 Application of Union and Intersection operations to establish homology between images

Because each related images is a rooted tree graph, we can start matching trees by various graph-matching algorithms we will be designing with our computational geometry colleagues at the CUNY. Our algorithm design approach is based on the idea that the root of an image graph contains all of the area of the image. Each node under the root contains a normalized fraction of the image area relative to the whole of the image. In this way, the DMT graph is a completely dimensionless representation of an image in terms of area/volume fraction and Morse criticality a union image graph is all of the common image features between two related images, such as an MRI and a CT image. It is calculated by recursive descent searching into each node, then sub node. The intersection image is all of the independent features not common between two images. The novel applications of such a graph will be among the most exciting and useful new finding expected to come from this research. We believe that the brain uses this approach for steriopsis

and the synthesis of range information from two related points of view. Previous efforts at image graph decomposition were confusing and generally considered not fruitful. Because the SpiderWeb surfaces are Jordan Manifold, they decompose naturally into a tree graph (because the surfaces don't interpenetrate and join only at critical nodes), and the results are natural to understand.

3.1.1.8 Medical Illustration and Medical Modeling

Medical illustration is the communication of a medical concept from the mind of the artist to the mind of the viewer. It is intended as an educational process, not necessary as data display and analysis. Medical Modeling, as we wish to compare and contrast against, is the technology for the building of geometric models of anatomic features. Without suitable tools for the segmentation and modeling of geometry from medical images, medical modeling can become medical illustration using three dimensional computer graphics because of excessive hand retouching and smoothing. While computer graphics is an important part displaying our computer anatomy, computer graphics is not the product and imaging it not out intention. We consider this a biomedical engineering project. However, we recognize that there is a significant need and highly profitable market in medical illustration and animation industry that we can serve and derive a significant revenue stream. This is because our technology can reduce the extreme costs of preparation of high-resolution anatomic images and animations significantly.

3.1.1.9 Computer graphics and the curse of dimensionality

As technology provides us with more raw data channels, at faster rates, at greater resolution, our ability to comprehend it is limited by our ability to visualize it in three dimensions, in three primary colors, interactively. High-speed interactive computer graphics, and advanced rendering algorithms, require slow, careful, and expensive examination of the spatial nature of the data by a dedicated expert. Each channel of information may be dependent on each other. Additional resolution may not increase our understanding of the relationship between objects. We need new ways to understand higher dimensional data where computer graphics overwhelms the visual system of the observer, or requires extensive interactive exploration, observation, and analysis of an expert operator. As technology give us more channels of data, computer graphics can compound the "curse" of too many dimensions of data.

A DMT graph based topological understanding of complex higher dimensional (Color, CT, MRI, PET information dimensions) spatial relationship is our proposed "cure" for the "curse" of higher dimensional data channels. This is because a topological relationship can be represented independently of the dimensionality of the data; A ball in 3-dimensions is one node on the graph, as is a ball in 20 hyperspectral colors.

3.1.1.10 Description of technical challenges and barriers we will tackle

3.1.1.10.1 DMT for image segmentation

Segmentation for precise and accurate application requires the segmentor make no, or minimal changes in the image. For many images, we only need to find a path (segmentation plane) around an object. Where none exists, we need to 'carve' one. We require well-defined minimal 'surgical' changes in the image such that we minimize warpage in the resultant objects' geometry. We define a 'DMT Segmentation Operator' to manipulate connecting saddle values to enable wholesale connection or disconnection of objects; effectively carving (separating) and gluing (joining) objects with single mouse clicks.

In noisy data, or when segmenting in uneven difficult geometry (blood vesicles, nerves, thin bone), in order to separate an object multiply connected to its proximate objects, we have to introduce additional contrast to separate the desired object. We can restate the problem; what pixel locations with what value changes need to be applied to achieve the separation we specify. We employ a contrast mask image layer, to preserve the original pixel data values. Using the DMT graph, the user select the most proximate saddle nodes and applies the 'segment' operation to elevate or depress saddles as required to parse an object from its neighbors. We then mark this 'cut' surface so that we are aware that this is an artificial surface. As we make only the minimum changes in gradient, we minimize the introduction of 'tool marks', and maximally generate a smooth cut surface. Preliminary testing of this procedure has been most promising.

3.1.1.10.2 DMT for image registration

Image registration is any of a number of methods that translate, scale, and rotate an image such that common features in both images are made to be co-incident. The determination of the common features, or

homologous points, lines, and regions, is typically specified by a technician's eye. The popular animation effect of morphing one (somewhat) related image into another image requires a lot of human interpretation to specify which points and image regions are to be warped into another. An important application in medical imaging is the combination of multiple imaging modalities into one image representing the fusion of features between both images. Manual determination of common features, particularly in cinematic medical image series, can be time consuming and expensive. Automatic or semiautomatic methods are needed. Digital Morse Theory provides a new means of image understanding to identify common features between one or many images.

3.1.1.10.3 Registration of images by DMT union operators and digital image warping

The goal of registration is to recognize homologous features in disparate view of the same scene. Decomposition of disparate images into DMT graphs is the approach for this project. An example would be calculating range information from two closely spaced Point of View (POV) images, or varying the MRI pulse sequence progressively from one sequence to another. At very small POV disparity (in distance, or pulse sequence), we increase the disparity between the two images. We will conduct experiments where we continuously calculate the DMT scene graph from two views with increasing disparity between the views. Our aim is to validate algorithms for calculating the DMT Union and Intersection graph. With a validated algorithm for calculating the Union between two scenes, we can do fully automatic registration between scenes and solve an important problem in image fusion, automatic steriopsis, and the CASI modeling service.

We can register disparate but similar images by calculating the common features of the images (union) without the disparate features (the intersection of the images). From the union graph, we can calculate the digital affine transform required to match each homologous node to occupy the same space (An affine matrix at each Morse criticality node). We can then apply the intersection image at each parent node to generate a topologically correct but warped to fit the union fusion image that is geometrically calibrated by one of the images' calibrations.

3.1.1.10.4 Bandwidth management

DMT based representations can be used to transmit an image from large features to progressively smaller images. This will be an important spillover benefit, in that we will be able to send images efficiently through limited bandwidth by organizing the image for transmission from largest to smallest component. We will be able to transmit a pixel image without drawing any pixels. We will transmit the image as large component contours first. Successively smaller and smaller contour objects will build on the client web browser, but the essential geometry of an image will build in the first data packets of the image. We will draw the vector geometry of pixel images at significant bandwidth savings. That way the image will more quickly recognizable very early in the image build process. Optimized picture transmission over the web important for sending images echoing clients data back down to clients browser.

3.1.1.10.5 Trajectory planning for surgery: Braided Digital Morse Theory

The state of the art in Surgical Robotics is remote actuators with video and/or haptic feed back. A true robot has some algorithm and model about the environment it is attempting to navigate. Improved algorithms for navigating inside the body are required which need models from which we can calculate internal trajectories. This is a technical challenge we believe we can tackle in this project because we can calculate optimal paths between criticalities. Between two peak criticalities, there must be a saddle criticality. New Variational Calculus and Morse Theory methods can provide a "least distance" or "minimum height" path between the two. We will research new concepts in Braid theory applied to DMT (Braided Digital Morse Theory) with Braid expert Professor. M. Anshel.

3.1.1.10.6 Trajectory planning for Radiation Therapy Beams

A particularly difficult tumor location to treat with radiation or electron beams is the breast. The goal is to destroy the cancerous tissue, which may or may not be a well-defined mass inside the breast, overlaying the thorax and in dangerous proximity to the heart and lungs. Patient fixation and re-fixation during the course of radiation therapy is difficult. In the current state of the art, it is expected that collateral damage be inflicted to the heart and lungs during high-energy breast RT. CASI and its clinical collaborators at NYUMC believe that with better modeling of the breast, the tumor, and the thorax, we can design better

therapies. RT requires serial models the tumor during the course of therapy. CASI will be able to build models of critical organ geometry, design fixation jigs for the patient, and beam trajectories.

3.1.2 Assessment of success of the project approaches and alternatives

Our assessment of the success of this project is based these positive and negative features of our proposal:

3.1.2.1 PLUS

We have a comprehensive new theory that solves important problems in the state of the art in a number of fields. The theory is proven, and based on classical Morse Theory, and is a hot research topic (Braided Morse Theory, Level Set Theory, Contour Trees). The principals and faculty are world-class graphics programmers, applied mathematicians, expert in algorithm design, optimization, and complexity analysis, expert in ISP and web site management, and the DICOM Imaging Instrument interchange standard. The PI's preliminary results with 2D RGB (color) Visible Human project data are encouraging.

3.1.2.2 MINUS

The utility of our new algorithms are not established in surgical or radiological practice. The software is written as academic demonstrations and proof of concepts only. Significant work is required to make the applied math solve our customers problems. We need to educate technologists and professionals in the field, as DMT graph segmentation is based on a new paradigm. Technical superiority of a new algorithm alone will not necessarily lead to widespread acceptance. The delivery of a solution and the ease of its use can be more important to market adoption.

We must understand the biology as well as the anatomy of what we are modeling. Using only anatomic imaging to attempt to pin down issues of precision, accuracy, in a living, highly variable, perverse human population is going to fail. Intraoperative visualization is the way to get geometric feedback for accurate geometric placement, but it will not necessarily improve patient treatment results. Functional imaging may show that the source of pathology is not at the center of the anatomy. Functional imaging (functional MRI, volume impedance tomography or neuromagnetic source imaging) will ultimately be the solution. CASI DMT can manage issues of precision and accuracy in data fusion between widely disparate resolution scales typically found in functional images fusion. The biology of the pathology will most certainly complicate the geometry in novel and exciting ways.

3.1.3 Implementation details rational

The main interface to the CASI system will be by connecting to the CASI web site at http://www.casi.net/ and logging in via a secured socket level connection, with all image and model transactions encrypted to the appropriate privacy standards for patient information (HIPPA). There are two fundamental operations on the server. The first is uploading raw image data and then generating the topological decomposition and recoding into a DMT graph. The DMT graph indexes each object in a volume, and each feature in the object geometry. The graph of a volume contains the same information as the pixel data; but in a hierarchical segment able object format. The second fundamental operation is tiling from a node on the DMT graph. The model is created at a bandwidth appropriate tile density and downloaded to the user. This is possible at interactive speeds because the DMT graph is an index into the volume, enabling rapid segmentation and model generation.

The model server is the heart and soul of our effort, the "forge" through which pixels become anatomy. Raw image stacks are uploaded. A DMT graph is presented back to the user. As the user moves the mouse, tiled models are forwarded to the client for real time interactive approval or further pick, drag and drop assembly.

The radiological client user will log into their account at CASI, on a client machine on their local network, which will also connect to the imaging equipment via the radiologist facility TCP/IP net to a DICOM (Digital Image Communication) protocol for interchange of medical images that runs on all medium to high end medical imaging equipment. Each radiological facility will provide access to its imaging equipment image files. We will write code that will enable the client to push the code up to the server, or the server will be able to automatically pull client images as they are produced. The images and associated patient identifying information will be encoded and encrypted to HIPPA (Health Insurance Portability and Accountability Act of 1996.) Software features are a universal file and directory recognition

system, that can learn the format of any medical imaging instrument file format, and any popular digital image format so that installation in a client radiological site is quick and trouble free. We will also build a universal calibration service into the radiological client. Most imaging equipment has maintenance contracts and quality assurance requires that the equipment be calibrated by imaging an imaging phantom with known geometry and dimensions. We propose to provide a uniform calibration service to insure uniform model fidelity for all of our client images. In that way we can provide a cross instrument, cross instrument manufacturer, calibration standard so that our geometric models are of well defined quality, independent of the standards of instrument care the client maintenance standards call for, and meet CASI defined standards.

The design goal for the referring physician client software is to have immediate access to the imaging study and minimize the work required to do a three-dimensional work up. The referring physician, the attending surgeon and any of the consulting caregivers authorized by the referring physician, can access the images, the patient models, and any study tools, annotations, and other material. This may include medical illustrations, reference materials, annotated treatment plan models, pre, post treatment photographs, intraoperative photographs, and so on. The materials may be to educate the patient as to the upcoming procedure, document the procedure plan, report the procedure results, or even sell a prospective case to an uncertain patient. Because we are going to be doing interactive three-dimensional computer graphics on the downloaded anatomic models, we will enforce a minimum level of graphics resolution and triangle rendering speed by the client. These standards are approximately the same as available in any high-end computer video board with OpenGL support. These boards cost approximately 100 to 1,000 dollars with a polygon draw rate of at least 30 million illuminated, z buffered triangles per second. This a standard value for a PC workstation class graphics accelerator board, or a high end computer game OpenGL board

The patient client software can display study models permitted to the patient by the referring physicians' client. This is a limited functionality physician interface. In this, the physician can educate, inform, or sell the case to the patient.

We will use VHP RGB data and register the base anatomy to the CT and MRI patient specific images. We will build detailed models that contain the diagnostic information particular to the patient. Our goal is to generate a fused composite model of the patient, containing standardized anatomic data scaled and registered into the patient coordinate system, to provide color and other inferred structure detail that MRI and CT do not measure. As we validate our code, and the radiology facilities client code approaches completion, we will move to using patient specific MRI and CT source data.

Level of Detail (LOD) management is key to the commercial success of this project. The models, as built on the server will be over tiled (have more triangles than required to solve most modeling and trajectory problems). Delivery of the product models and images to the client computer must be appropriate to the available client bandwidth, display resolution, and the client computer storage capacity. Interactivity requires rapid LOD management so server downloads only enough detail to permit the client computer to display the model on its OpenGL graphics accelerator subsystem. Failure to achieve the desired bandwidth and latency by the project termination data will be offset by the expected growth in next generation Internet bandwidth and yet even faster graphics chip sets. Should hardware technology obviate the need for an extensive LOD management subsystem, we will scale back our effort in this area appropriately.

We will close the loop with our users by installing a click stream subsystem to monitor how our users interact with the selection/segmentation menu. From are able to optimize the interface to minimize the selection, and segmentation clicks required of our users. Selecting objects can require a lot of picking and selecting on a deep the DMT graph menu. We expect that most users will make canonical selections, and by monitoring patterns in the selection behaviour, we believe we can intuit users intention, taste, and desired objects after they make similar choices in different patient datasets. As our system gains experience with alpha testers ad users, we will test to see if this facility makes using our system intuitive and decreases each users number of selection clicks to find the models they wish. In this way the user interface and the speed and quality of the users' modeling effort is improved.

We will build a Radiation and Oncology Physician Client Interface that implements special features requested by our Radiation Therapy (RT) collaborators at NYUMC. We will use our core technology to segment and build models, but also track successive tumor model changes during treatment, develop beam

trajectories (via Braided DMT) through the target (the breast tumor) and no-go regions (the lungs and heart). We will develop ablation isodose isosurfaces (surfaces of dosage intensity great enough to ablate tissue), and low dose isodose surface (the surfaces of dosage intensity safe for healthy tissue), for no go region. We will build union and intersections of these organ and isodose objects using our DMT graph technology to highlight dangerous problems before the patient is hurt, and to validate treatment plans prior to treatment.

We will begin by doing breast cancer cases using the generalized physician client with the radiation oncology department at NYUMC. We will be building patient models from CT slices, and modeling tumors during the course of treatment. We will also develop isodose surface maps of total radiation absorbed as well calculating beam trajectories. Our goal is to minimize the radiation dosage in the thorax and maximize dosage in the targeted tumor. The research challenge is to do difficult beam trajectories that the department software cannot manage because of the geometric complexity or lack of critical organ models.

We will build a Neurosurgical client interface, to provide steriotactic brain surgery planning for keyhole surgery. We will incorporate features requested by our Neurosurgical colleagues at St. Louis University (SLU). We use our modeling technology to build no go regions such as articulate un-diseased brain and major blood vessels, and the target region we wish to biopsy, ablate, or deliver therapeutic agents. We can model the union of the no go regions and the access path to validate surgical plans prior to surgery. Any volume in that object class will immediately flags a problem.

3.1.4 State of the art before project:

The current state of the art for anatomic modeling is hand pixel picking or semi-automatic power hand assists (snakes, dilation / erosion operators, flooding regions, etc.), drawing contour rings, sewing a surface between rings. Marching cubes and friends tiles all objects at a threshold value, regardless of their connectivity. Various advanced techniques require hand drawing pixel "dams" to contain surfaces from spilling into inappropriate regions, or "roughing in objects" prior to contouring. These techniques distort the object geometry, are imprecise, create tool marks, and other dimensional instabilities. They require an expert operator, are not repeatable, even with the same operator on the same data. Critical radiation therapy simulation modeling for beam trajectory planning is done by the seat of the pants, line of sight, with insufficient computational geometry support on physical simulators. Robotic surgery is not; there is no theoretical, robotics technology to makes calculation of intraoperative trajectories possible without good anatomic modeling. Currently, neurosurgical trajectories are typically simple straight lines avoiding large internal obstacles (blood vesicles or eloquent cortex). Anatomic computer animation for medical or commercial illustration requires many technicians working on multiple packages doing hundreds of hours of hand editing to make seconds of finished rendered animation frames.

3.1.5 State of the art after project

Within three to four years from the start of this project, segmentation will be accomplished in seconds; simply by moving a mouse over a DMT graph (specifying a threshold value and parent criticality) browser widget, and immediately seeing the 3D object selected. If the object is not simply selectable (the desired object is has multiple connection nodes to other objects), the user can click on the graph node to have the proximate connecting nodes disconnected by changing the minimum number of pixels the minimum contrast. Surgical robots will use real time updated anatomic model information to navigate deep inside the body. Difficult to reach breast tumors will be treated with no burnt lungs. The segmented models will be precise, accurate, and suitable for Hollywood computer animation, deep brain surgery, and high school student science fair projects. The technical leverage of understanding surfaces, objects, and being able to manipulate them adroitly are manifold. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.6 Technical leverage into a broad spectrum of spillover benefits

The technical leverage of understanding images, surfaces, objects, and being able to manipulate them adroitly are manifold. We will be able to effectively transmit large pixel images as nested large to small contour objects. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.7 Technical Rational and Advancement of the State of the Art (TABLE)

Figure of Merit	Projected Technical Targets	Current State of the Art	Technical Barriers	Innovative Approach
Resolution (Distance)	No Resolution Limits	1/3 mm pixel size	Scanner device pixel size, typically, imaging devices produce too many pixels to use all of information effectively	Vector from pixels
Effort (Time)	1,2 seconds, possibly interactive speeds (1/30th second)	Hours, days, weeks	Patience of operator, excessive resolution of image data. Objects to be extracted require specifying every pixel, or every perimeter pixel.	DMT Graph specified objects are hierarchal, so groups of objects can be manipulated instead of individual pixels. Single mouse clicks segment complex objects
Cost of Professional Effort	200.00 to 500.00 / man hour	10.00 / man hour	Low productivity of current algorithms and software	
Accuracy (Standard Deviation Distance)	< 1 pixel	> 4 pixels	Segmentor technician hand work; Movement of patient during surgery, time interval from imaging to treatment cause measurements drift	Rapid modeling minimizes changes due to time delay from imaging to treatment. Real time intraoperative modeling possible
Patient Results (Percent Improvement)	95 %	45%	Precise determination of pathology location	Accurate and precise modeling preserving imaging calibration

3.2 Research and Development Plan

3.2.1 R&D Plan overview

The development strategy is a simultaneous attack on the math and implementation problem; algorithm design, and software engineering problem. The principle division of tasks is between the user interfaces (client side Java development) and the DMT image recoding, graph generation, union and intersection matching, Level of Detail (LOD) management, bandwidth management, and warping tasks (server side math and remote graphics). The PI will program the DMT decomposition and graphing code. A core algorithm research and programming team will be assembled from the faculty and PhD student pool. Dr. Wolberg will program manual and automatic image registration. CUNY faculty will do algorithm development and analysis. NYUMC RT and SLU Neurosurgery faculty will be our alpha clients. PhD students with Java and C++ experience will program the client side browser plug-ins. The math research milestones are the development of the server image graphing, matching, registration, and LOD management. CASI will launch its alpha test network based client-server image-processing services directly to the public, to imaging facilities and physicians (and their patients) even before all of the server services are functional or complete. By having the client technology base working, even at mock-up prototype functionality, CASI will transition research milestones rapidly, effectively, and explosively diffusing the technology into clients' lap (tops).

3.2.2 Technical Barriers Overcome by CASI that will yield Economic Benefits (TABLE)

Technical Barrier	New Technology	Economic Benefit
Extensive, expensive human segmentation by pixels, hand drawn contours, hand drawn pixel dams, segmentation snakes, and other current ineffective technology: Imprecise and Inaccurate	DMT critical point manipulation precisely segments objects.	Creation of new market low cost computer modeling Cheap patient specific graphics and animations,
Smoothing operations on hand segmented objects: Warps object geometry	Maximal smooth 'cut' segmentation surfaces	Reduced dependence on student and technician for retouching and smoothing
Dimensional Fidelity of segmented, smoothed objects: Inability to preserve of instrument calibrations from image to model		Increased market in patient specific imaging and modeling,
Robotic Surgical Planning: no technology to calculate in patient specific model anatomy; no way to model constraint space (no-go regions); no way to calculate optimal trajectories	Braided Digital Morse Theory for paths between features	Better surgical results, Less insurance costs, Lower hospitalization costs, Less hospital time, Less disability payout, Increased worker productivity

Radiation Treatment Planning; inability to get precise and accurate simulator models; no technology to calculate optimal beam trajectories subject to constrain spaces (no-go regions):		NO surgery required, Better treatment results, Less insurance costs, Reduced hospitalization costs, Less disability payout
Treatment Results Evaluation: repeated hand modeling of tumor or target organ during therapy too expensive, imprecise, and labor intensive	Reliable tracking of tissue morphological changes from radiation or surgery over time	Quantitative measure of treatment effect (Tumor volume shrinkage, qualitative morphology improvement, etc)

3.3 Statement of project tasks and anticipated accomplishments

3.3.1 First year project milestones

For the first project year, we will focus on algorithm development and implementation to efficiently produce and manipulate the images and models by their DMT graph node. Concurrently, the client side interface team will design, mock up, and write browser-based interfaces for our intended medical imaging shops and clients. This will demonstrate of DMT principle of producing map of objects that do not require contrast enhancement to be parsed out of their proximate objects. We will boot up our network services server on the Internet.

3.3.1.1 MILESTONE 1: Server live on Internet

We will launch our project with the purchase and configuration of the CASI project web site server.

TASK: install the project management software, and establish protocols for collaborative programming with the team members.

3.3.1.2 MILESTONE 2: Public client mock-up facility life on Internet

Publish concept mock up our system into which we will insert the real functionality as that milestone is achieved.

TASK: Design various user interfaces for radiological, RT, Neurosurgical, patient and public use classes.

3.3.1.3 MILESTONE 3: Surface tiled models from DMT graphs

Generate a tiled surface model in RGB Color image data from a user selected threshold value and a DMT graph node.

TASK: Program SpiderWeb algorithm and DMT graph decomposition

3.3.1.4 MILESTONE 4: Generate DMT graph from image stacks

Generate DMT Gray scale graph from MRI and CT from the VHP. Generate DMT graph of the color (RGB) VHP pixel data. We will use the female 'Eve' data set, and do the thorax and abdomen.

TASK:

3.3.2 Second year project milestones

The second year of the project will focus on the DMT segmentation operator and registration, then delivering them into network clients.

3.3.2.1 MILESTONE 5: Gray scale and RGB Image graph matching (registration precursor)

We will build the union graph of the RGB and one or more of the CT and MRI image stacks for manageable subset of the VHP data.

TASK:

3.3.2.2 MILESTONE 6: Segmentation functionality demonstration

Using the public VHP data, we will demonstration on the website DMT graph selection of component objects. Users will select DMT objects from the RGB, CT, or MRI data sets. DMT segmentation operator demonstration, by clicking on the DMT graph node, the user will move saddle connections up or down to connect or disconnect objects.

TASK: Write saddle criticality navigator (finds segmentation plane if possible), else edit saddle values to edit DMT graph edges.

3.3.2.3 MILESTONE 7: The Patient, RT Physician and Steriotactic Neurosurgery Client demonstration goes live

TASK

3.3.3 Third year project milestones

CASI focuses on the problem of object registration and delivery of reduced density images and models.

3.3.3.1 MILESTONE 8: Registration of models by DMT graph demonstration

We will demonstrate the union and warping of DMT graphs from selected subsets of each data set resulting in a fused model.

TASK:

3.3.3.2 MILESTONE 9: Level of Detail management 10-x reduction in tile density

We will demonstrate a minimum of 10-x reduction in tile density, with a maximum reduction of tile density of an object into a tetrahedron (4 triangular tiles).

TASK:

3.3.3.3 MILESTONE 10: Segmentation click stream learning captures segmentor insight

We will demonstrate a 10x reduction in the number of clicks to segment major components by learning patterns that will enable us to intuit objects to segment.

TASK:

3.3.4 MILESTONE PROGRESS (TABLE)

N	Major Project Tasks	Project Time Y1	Y2	Y3	Cost in $K	Major Milestone
1	Server hardware installation and software configuration task				412.5	Server live on Internet
2	Public client mock up facility design task				111	Public client mock-up facility life on Internet
3	Program SpiderWeb surface tile generator task				111	Surface tiled models from DMT graphs
4	Recognize, sort Crits, connect; graph display code task				202	Generate DMT graph from image stacks
5	Write node figure of merit, sorting, matching code for Union and Intersection operator				210	Gray scale and RGB Image graph matching (registration precursor)
6	Write saddle Crit navigator and editor				210	Segmentation functionality demonstration
7	Write DICOM, upload, download compression, encryption, radiological, referring physician client				210.5	Web based upload and download of raw images and tiled models
8	Node warping code				211	Registration of CT and MRI to VHP Base Anatomy
9	Level of Detail Management				211	Level of Detail management 10-x reduction in tile density
10	Install clicks stream technology on clients; collect data from alpha users				221.5	Intuiting segmentation from users

3.4 How will our project handle technical and managerial problems we will encounter

3.4.1 Computational load problems in larger scale image stacks

There may be complexity issues as the images scale, the number of image dimensions increases (independent or dependant image channels). Scaling up to a production system may overload the server, or increases in image resolution in future CT and MRI systems may similarly overload the server. Interactivity may suffer. The NP completeness of these algorithms has not yet been analyzed. Software optimization as well as new capital to buy a larger server may required as we process more and larger alpha client datasets.

3.4.2 Computational intermediate solution memory "bloom"

Registration of large images with disjoint area may cause problems. If the two images have the same borders, then the root of the graphs will be the same and graph matching can start at the same depth levels on each graph. If the two images are disjoint, i.e., there is only a small common area between the two images, and then the graph-matching algorithm will exhaustively search for matches in the regions where no such match is possible. This unproductive searching may cause problems with excessive temporary memory requirements. Images that have no common features may produce spurious matches, perhaps matching textures and small features only, while assigning most features to the intersection list

3.4.3 Automatic registration problems: managing matching incomplete graphs

An incomplete graph is a graph of a portion of the object that we wish to register. It is important we start with a complete view of the structure we wish to register, but the algorithm should be able to find the best matching node tree segment by exhaustive searching.

The worst-case situation is that automatic graph matching cannot be made to work fully automatically to our satisfaction. In that situation, and until we can design a fully automatic graph matching algorithm, we will ask users provide a starting point on graph pairs to the matching process.

3.4.4 Segmentation of difficult images

A difficult image is an image that contains features that distort isosurfaces on a large scale, and or fine grain noise that causes a very large number of small noise objects. We can eliminate small-scale features by truncating our graph below an object size, typically on the scale of two or four pixel lengths. Large-scale distortions include bright MRI antenna fields, a 'tilted' image background, where the image is distinctly lighter on one side, and darker on another side. Other problems we have encountered are bright 'hot' spots produced by MRI pickup antennas placed directly on the patient to improve image resolution in the immediate vicinity. This causes an intense detailed and bright hot region whose brightness decays away from the antenna. For those images, we have to model and brightness compensate the antenna field.

We are prepared to do additional traditional image processing, even hand editing, as part of our technical assistance to the user, until we can design and implement automatic methods to minimize this kluge step. This experience is a necessary and unpredictable part of dealing with real images that we expect from our clients.

3.4.5 Management issues

Access to necessary research facilities by proximity; We will have access to offices of the City University of New York (CUNY) Graduate Center (GC) on 34th street and 5th Ave, a short distance from CASI on 33rd street and 2nd Avenue. Team programmers will have the option to work directly on the machine for very fast image rendering, and manipulation, or work from PC clients on site or remotely. Clinical collaborators are all well Internet connected, and mainly at New York University Medical Center (NYUMC) on 34th Street and at St. Louis University (SLU). As we move from computer modeling to clinical modeling, we expect to be working extensively on site at the Radiation Oncology facilities directly across the street from CASI. The PI has many years standing as former faculty at NYUMC and collaborations there are easy to negotiate as required.

3.4.6 Fostering a team approach and team member communications

3.4.6.1 Project Management Policies

We will establish a simple task delegation and completion policy, as well as regular weekly face-to-face meetings at CASI and at the CUNY Grad Center. A good interpersonal working environment is vital to any network based collaboration with deadlines, milestones, validation tests, release dates, and other organizational stresses. We will also sponsor bi-monthly retreat activities to relieve stress and to foster a unity of purpose. We will hold quarterly progress reviews, and in the second year, start a monthly business development meeting to focus on marketing our emerging technology and recruiting alpha test customers.

3.4.6.2 Project Management Software

Our company will use an open source development model. Open Source developers use SourceForge for network access to source code version management systems (code check-in, check out), mailing lists, bug tracking, message boards / forums, and task assignment, ownership, completion, and management. We will install the SourceForge project management software as private instance of the popular open source collaboration SourceForge.net web site. The principles behind SourceForge are use to hosts more than 12,000 open source projects.

We will support a DMT project at the CUNY Graduate Center on 34th St. and 5th, directly cross-town on is NYUMC. The CUNY Institute for Software Design and Development (CISDD) is a University Consortium that will act as the conduit for this project. The computer team is a short walk from the clinical facilities, which is crucial for fostering communication with our ultimate clients and customers.

3.4.6.3 Team members (TABLE)

Name		
Core Members	Affiliation	Role, Expertise and Task Areas

Professor D. B. Karron, PhD	CASI PI, CCNY	PI, DMT Inventor, C++, Computational Geometry, Computer Graphics, Algorithm Development, Will write DMT recoding core on server, market technology to prospective alpha customers and industries
Professor G Wolberg, PhD	CASI, CCNY	Lead Programmer. C++ programmer, algorithm development, digital image warping expert
Professor J L. Cox, PhD	CCNY	DMT developer, Theoretical computer scientist, analysis of algorithms.
Consulting Members		
Professor M. Anshel, PhD	CCNY	Encryption, Braid Theory, computational geometry, development of Braided DMT for Trajectory Planning and Analysis
Professor G. Herman, PhD	CCNY	Theory of surfaces, image segmentation, digital topology
Professor F. Bookstein, PhD	University of Michigan	Morphometrics, medical imaging and applied math
Mr. E. Gurfein, MBA	Meridian Resource and Development, Ltd.	VC fundraising for biotech, medical device, and chemistry startups; engineering venture capital, financial management and technical marketing
Clinical Participants		
Chair S. Formenti, MD PhD	NYUMC Radiation Oncology	Breast cancer warrior using radiation therapy beams.
Professor J. K. Dewyngaert, PhD	NYUMC Radiation Oncology	Radiation physicist; Specialist in prostate \cancer research using radiation and brachiotherapy
Professor and Col (Ret) R. A. Satava, MD	Yale University Medical Center Department of Surgery	Endoscopic and Virtual Reality in Medicine pioneer
Professor L. Liebis, PhD	NYU MC	Instrumentation specialist. Statistical epidemiology,
Chair R. Bucholz MD,	St. Louis University Medical Center, Department of Neurosurgery	Endoscopic surgeon and medical technology entrepreneur Neurosurgeon and steriotactic neurosurgery system inventor
S. V. Grasso, MD,	Stevens Institute of Technology and TIMA	Technology for Medical Integration (TIMA), robotic surgery expert and promoter
Post Doc/ Visiting Scientist		
J. Patrichare, PhD (expected 2002)	Graduating from Mayo Clinic Medical Imaging PhD Program	C++ image programming registration and warping, 3D modeling,
PhD graduate students	CUNY Graduate Center	Java programmer, System administrator, Web site designer and user interface tester
To be named; 3 total		

3.5 Potential for Broad-Based Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

High technology medicine is widely viewed as beneficial the public, mainly because of the probability that any one of us may unexpectedly become the beneficiary of a new life saving therapies; However the costs of such technology to insurers, taxpayers, and the underinsured can be staggering. Expensive new hardware and drug offerings bombard the medical market. In a life-threatening situation, these high costs are relegated to a lower priority. When the bills have to be paid, and policymakers review galloping high technology medicine costs, they must consider the value to our society of "big iron" capital-intensive purchases such as multimillion-dollar diagnostic imaging facilities and therapeutic equipment. The value added to our nations' economy is that CASI will be a filter and conduit to increase the worth of this investment, by increasing the ability of medical diagnostic imaging to accomplish its promise: Save lives and keep us healthy.

3.5.1 National Economic Benefits

America is underutilizing the product of its diagnostic imaging capital base. The medical imaging industry is not making the best use of the mega pixels of patient data these systems generate. From an

information theoretic perspective, we estimate that 99% of that information is not contributing to the making of therapeutic decisions. We are not disseminating this information to all concerned parties rapidly and effectively. This is partly because we do not understand, use, or effectively model the important features in these images. This is because of limitations in the state of the art for understanding modeling key features, and applying this information in rapid and effective ways for broad base of radiologists, physicians, surgeons, and therapists. Further, we need to make it understandable to the ultimate customer, the patient, and / or the patients' family. New picture archiving and network distribution systems are helping to manage the raw data, the Next Generation Internet can make more of the raw data move faster, but the nation needs better technology to understand these images, make consistent precise patient specific determinations, and maximize the effective use for this data as essential insight. CASI will decrease the entropy and increase the pragmatic value of medical pixels by winnowing them down to geometric models, trajectory vectors, and critical points.

Customers include any radiologist, radiology practice, imaging facility, medical center, and associated diagnostic or therapeutic practitioner. The patient needs to be kept in the loop as the ultimate paying customer, and consumer of the therapeutic decisions based on this information. The customers that will benefit the most are any interpretative method of CT, MRI, PET, SPECT, etc. that currently is hand contouring stacks of images prefatory to designing a patient treatment, are evaluating the ongoing results of treatment. Similarly, anyone attempting to spot critical surgical targets, such as in steriotactic brain surgery, by sighting by the center of blobby objects in hundreds of slices will be a customer. Radiation Therapy (RT) practitioners were most eager to find better methods to eliminate this time consuming drudgery in their practice.

Competitors are scattered across various application area, using mainly volume rendering technology instead of shell surface technology. Most imaging companies are focused on one technology, almost to the exclusion of other application areas. Typically, these firms arise from image consulting firms working with one large customer with a specific application in petrology, histology, computer graphics, and so on. There are general-purpose visualization systems sponsored by government research labs (NCAR), and commercialization of large university programs (ANALYZE from Rich Robb's group at the Mayo Clinic), 3DVIEWNIX (From Jay Udupa's group at U. Penn). Commercial packages include Voxel View, AVS (Advanced Visualization System), Resolution3D, Khoros, IBM Data Explorer (DX), Iris Explorer, VTK tool kit (From Kitware) are but a few of the more popular general packages. Some have exceptional interactivity based on their optimization to special graphics accelerator hardware, now common with the explosion of the computer game industry). Many have intricate and comprehensive facilities for hand segmentation, contouring, snake segmentation, thresholding, flood filling, edge detection, marching cubes, and so on. None have anything that approaches the power and insight that Digital Morse Theory based segmentation can do to simplify many segmentation tasks. We will never manage to penetrate such a broad spread of markets, but we expect that we will license our technology and that will become an important source of revenue and diffusion of our technology and theory into the industry and broader national economy in ways we can barely foresee

End users are generally serviced by consultant using any of the above visualization packages. We will focus initially on the niche markets of Radiation Therapy and Neurosurgery as vehicles to develop our core technology. However, most of direct users will be software developers integrating our technology in their software packages for use by their individual specialty markets.

It is our plan to license our technology to other industries that can apply our technology are industrial non-destructive testing (industrial CT), meteorology, metrology, histopathology imaging, entertainment industry animation, medical illustration, commercial computer graphics for advertising, virtual reality, air traffic control, multimedia, medical education and training, simulation, topography, mapping, surveying, (not topology) fluid mechanics and dynamics modeling and visualization, hyperspectral scanner imaging, Earth Imaging Systems (for interpreting satellite imagery)

The benefits to the public are longer life, better quality of life, through improved medical care, at reduced cost through more effective delivery and utilization if medical imagery.

3.5.1.1 Business opportunities addressed and economic importance to proposer and the nation

Our business opportunity is the expense and time required to produce imprecise and inaccurate segmentations from which 3D models are generated for many disparate applications. There is no underlying paradigm for understanding how segmentation works. Most of the thinking current segmentation theory is *ad-hoc*, problem, and image specific, not repeatable, and requires an expert user. Discussions with robotic surgery designers and manufactures point out the problem designing robotic trajectories are bottlenecked with the patient specific modeling. Our core technology is being hailed as a breakthrough, if we can develop working systems from our concept demonstration. Alpha site customers and business interest is building as word of our possible technology circulates in our target markets. NYUMC Radiation and Oncology and St. Louis University have agreed to participate in our development effort as alpha test sites.

The economic important to CASI of this technology is based getting meaningful assistance in surgery from computer imaging. This requires 3D modeling on a rapid patient specific basis with precision, accuracy, and dimensional fidelity. This technology gap prompted the PI's research in this area and prompted our request for funding to develop this technology.

The economic importance to the nation is improving the utility and distribution of medical imaging information, and will improve the value of this expensive technology with our inexpensive, but Internet pervasive technology. Further, this is not a comparatively expensive technology in its application because we will use centralized computer servers, connected eventually, but not necessarily by Next Generation Internet or Internet II. Our value added is our intellectual property that will lead to improve health and longer life of American citizens.

3.5.1.2 Discussion of potential users of this technology

Patient specific anatomic modeling from medical imaging and true three-dimensional modeling is required by many medical specialties. The specialization of the physician based research groups and the lack of a common language and communication leads fractionation of effort. The results of style of research effort tends to degenerate the state of the art into a large collection of tricks, techniques, conflicting algorithms, and overloaded toolboxes. Most of these techniques lack an underlying mathematical rubric, uniform precision, and validation. Computer graphics has not provided the 'sound' solutions that it appears to illustrate. This is due to the lack of computational geometry and advanced math sophistication in the graphics industry. We see a wide range of medical, engineering, technical, and scientific users for our uniform approach and new technology.

CASI's DMT based technology has a number of potential users and applications. Our initial target markets are breast Radiation Therapy and neurosurgical steriotactic surgery. Once our technology has been show to be advantageous, it is expected that other specialties will utilize it. We will cultivate bellwether client collaborations in each surgical specialty, and market through their training programs with their residents and fellows, post doctoral students and visiting scientists. Expected application areas include: Cosmetic plastic surgery (modeling skin profile changes to sell cases to patients), Craniofacial surgery (model bone cuts, skin reconstruction due to trauma, birth defects, and cancer), Obstetrics (pelvis measurements are key parts of the decision to perform a caesarian), Oral surgery (tooth implants), Orthodontics (bone growth and effect of braces, selling cases to parents), Histopathology (cancer detection, cell type recognition, and cell counting), Biological shape analysis for surgical application.

3.5.1.2.1 Market estimates

At the end of this proposal, this technology will be successful for RT and Neurosurgery. At that time, for a cost of one hundred dollars the attending physician will a model of a patient's tumor, and be able to plan and demonstrate that plan for surgery or radiation.

In the RT focus area of our project, we measure the total market from cancer epidemiology. Unfortunately, we can expect an increased cancer rate in the future caused by environmental pollution. The survival rate due to better treatment technology will also increase. This increases the CASI market by an estimated 20%. CASI technology will be a part of that survival improvement.

Breast Cancer, the target of our RT collaboration at NYUMC saw ~176,300 new cases and 43,700 deaths in 1999. Prostate cancer had ~136 new cases per 100, 000 men. Surgical treatment brachiotherapy (treatment by implanting highly radioactive seed in the cancer) and RT are all require modeling and

targeting technology that is CASI's core technology.

Expected growth of markets opportunity by increased cases and increased survival of 20 % is assumed as CASI technology is embraced by medicine. Assuming a 20% market capture share, that means that in breast RT we can expect by the time of product roll out in 4 years to 42,000 cases / year. We can estimate a similar participation in prostate cancer therapy at 50,000 cases / year.

3.5.1.2.2 Markets change and new markets from new technology.

Our initial focus area is breast RT and Brain surgery. As we penetrate in these markets CASI will license its technology into other market areas; because we will need to focus the R & D effort on the generalized problem, and a few limited specific problem areas at a time. CASI will effectively franchise its technology into market application areas for maximal rapid diffusion. We estimate that we will be doing well over 10x our base RT revenue by franchising. CASI will promote bellwether researchers to adopt our technology for their specific application area by doing custom web interfaces to their spec, as CASI are developing our generalized application area.

3.5.2 Need for ATP funding

ATP funding is required to enable CASI to complete our ongoing research and make the technological leap to market of low cost, network based anatomic computer 'foundry' modeling. We will build on the progress we started making as a subcontractor on the NIH Visible Human Project (VHP) female 'Eve' dataset. The primary mission of the VHP program is to supply anatomic content for medical school education. CASI's broader therapeutic vision requires ATP development funding because the NIH mission in this area at this time is limited.

Segmentation and Registration issues impede progress in many disparate medical and scientific fields. No one industry or medical superspeciality has the patience to fund this development effort in the general case. Few programs share the vision of this technology for its broad applicability to medicine, technology, and science.

The visualization and modeling technology is not being effectively developed in the United States. The medical imaging industry is dominated by foreign owned and controlled companies such as Sony, Picker, Hitachi, Siemens, and General Electric. We believe that the market for pixel intensive hardware-accelerated graphics is wedged in the Internet last mile bottleneck. Wide diffusion for image-based information will require new thinking, not just more bandwidth. CASI will move from a "pixel based high entropy high bandwidth" representation to a "DMT based object geometry "representation with low entropy and high information theoretic pragmatic value.

3.5.2.1 Summary of efforts to get external and private funding

The CASI vision is to provide patient specific precise and accurate Level of Detail (LOD) models for diagnostic and therapeutic applications. CASI's raw input is medical images uploaded over the Internet. The time for development of this technology is too long for Venture Capitalist window of opportunity. We do not intend to become a medical computer graphics-imaging house, medical informatics consulting firm, or a surgical robotics firm. Our goal is to focus on solving the problems that are hindering the start of the art in radiation therapy, surgical robotics, 3D modeling, animation, and many other application areas. CASI's solution will become our core competency. The PI intends to aggressively grow the company into this wide-open opportunity field. CASI's broad therapeutic vision frightens private venture capitalists, and their funding. CASI is currently funded by angel investors and the PI. CASI will leap into the modeling business with ATP funding, and be able to focus on the long-term benefits of this technology.

CASI believes that it become profitable within 5 years, which is longer than the private equity market will tolerate. As we demonstrate our core technology by the third year, we expect that we will be able to rise significant private funding, but not before.

3.5.2.2 Description of how the technology will be broadly diffused

Broad diffusion of our technology will occur because of the strong need in a broad variety of medical and general scientific modeling applications. This strong gradient will pull our technology out of our lab and into commercial franchise or licensure-based adoption. Because the application runs as an ASP, anyone who can upload an image file will be able to run their image for a demonstration of the modeling facility, and see how the CASI system will solve their problems. The short time constant of internet based

technology diffuses out into the global community, and the strong needs gradient, means we can expect explosive growth in demand as we start public demonstrations and reporting our results in the literature and major scientific and medical meetings. CASI is preparing for this onslaught and will carefully not oversell its solutions and permit it to grow in managed and healthy manor for maximal benefit to the nation and for the company.

3.5.2.3 Business experience of PI and Staff

CASI was founded in 1995, while the PI was research professor of surgery at NYUMC. The PI has managed approximately one million dollars in DARPA funding, as well as such administrative tasks as running a payroll, subcontracting, DoD audits, Federal and State audits, bank audits, invoicing, collections, financing, and accounts payables with and without an administrative staff. CASI has kept meticulous records and attained a high professional standard under difficult business conditions. The PI has demonstrated fiscal responsibility managing significant federal funds responsibly. The PI has extensive technical management experience. Mr. E. Gurfein will be joining our team as our business manager, bringing his experience in scientific startup funding, finance, management, and marketing.

3.6 Bibliography

Karron, D. B. (2001) Leveling Eve: Digital Morse theory of isocontours in RGB space. To be presented at SIAM Activity Group on Imaging Science: Imaging Science 2001, September 22-24, 2001 Boston USA. Mini-symposium entitled: Navigating the Visible Human: Differential Geometry and Computational Anatomy. Invited by Fred Bookstein, University of Michigan, Ann Arbor, USA

Cox, J, and Karron, D. B. (in press 2001): Digital Morse Theory with Selected Applications. Accepted pending rewrite to Graphical Models and Image Processing (GIMP) of Academic Press

Karron, D.; Cox, James; and Mishra, B. (1999); System and Method for Surface Rendering of Internal Structures within the Interior of a Solid Object; Patent #5,898,793

Karron, D. B. and Cox, J. (1995): Extracting 3D Objects from Volume Data using Digital Morse Theory. In Computer Vision, Virtual Reality and Robotics in Medicine, Nicholas Ayache, Editor; Lecture Notes in Computer Science, Vol. 905, Pages 481 -- 486.

Karron, D (1994) New Findings from the SpiderWeb Algorithm: Toward a Digital Morse Theory. Visualization in Biomedical Computing (VBC) '94

Karron, D.; Grossi, E.A.; Weinreb, J.; Stephenson, J.; Porte, B.; (1994) The SpiderWeb algorithm applied in 4D: Using a topologically correct isosurface tracking algorithm to follow the moving surfaces of the heart. 1994 Society of Nuclear Medicine Computer and Instrumentation Council Midwinter Meeting in Seattle, Washington, February 7 -- 9, on ``Dedicated Instruments and Computer Processing Techniques for Cardiac and Brain Imaging."

Cox, J.; Karron, D.; and Mishra, B. (1993): The SpiderWeb Surface rendering algorithm. Innovation and Technology in Biology and Medicine (ITBM Volume 14, Number 6, Page 634 - 655. December 1993

Karron, D. (1993) Novel Surface Rendering and Object Registration Methods for Three Dimensional Medical Imaging: The ``SpiderWeb" Surface Algorithm and the ``Pointers" Technique for Integrating Multimodal Images. Ph.D. Dissertation

Karron, D., and Cox, J. (1992) Mathematical Analysis of ``SpiderWeb" Surface Construction Algorithm. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society, J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 1250--1252.

Karron, D. (1992) The ``SpiderWeb" Surface Construction Algorithm for Building Triangle Mesh Surfaces in Noisy Volume Data. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society", J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 2084--2086.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. Proceedings of the Visualization in Biomedical Computing Conference '92, Chapel Hill, North Carolina; Richard A. Robb, Editor. Society of Photo--Optical Instrumentation Engineers; Proceedings Volume 1808, Pages 462--576.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. NYU, Department of Robotics Technical Report.

Karron, D. (1991): A novel algorithm for calculating the closest approach of skew lines using singular value decomposition. NYU, Department of Robotics Technical Report.

Cutting, C. B. and McCarthy, J. G. and Karron, D. B. (1988) Three--Dimensional Input of Body Surface Data Using a Laser Light Scanner, Annals of Plastic Surgery, 21:1 (July), Pages 38--45.

Chapter V

REVIEW OF FRINGE BENEFITS

I. Introduction

Fringe benefits are allowances and services provided by the organization to its employees as compensation in addition to regular wages and salaries. Fringe benefits are appropriate charges to the extent such benefits are:

A. In accordance with established policy of the organization.

B. Required by employer/employee agreement.

C. Treated consistently.

D. Required by law.

II. Types of Fringe Benefits

A. Vacation*
B. Holiday*
C. Sick leave*
D. Bereavement leave*
E. Military leave
F. Sabbatical leave
G. Salary continuance
H. Health insurance
I. Life insurance
J. Pension plan
K. Employee welfare and recreation
L. Severance pay
M. Jury Duty
N. Tuition remission
O. Remission of hospital charges
P. Social Security taxes (FICA)*
Q. Unemployment Compensation Insurance*
R. Workman's Compensation Insurance*
S. State Disability Insurance
T. Federal Unemployment Insurance*

*See Section III below for more detailed descriptions.

III. General Description of Selected Fringe Benefits

A. Vacation is time-off provided to the employee. The normal allotted time is 2 weeks annually, but up to 20 days may be considered reasonable and appropriate. (See Note at the end of this section.)

B. Holidays are those days granted by the employer through established policy on which the employees are exempt from work. Normally, the number of holidays may vary from 6 to 10 days per year. The following are examples of the most common holidays:

New Year's Day
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Christmas Day

GENERAL TERMS AND CONDITIONS
ADVANCED TECHNOLOGY PROGRAM

August 2001

	Page
1. Order of Precedence of Terms and Conditions of Award	1
2. Referenced Requirements	1
3. Authority to Modify	1
4. Requirements for Continuing Financial Assistance	1
5. NIST Project Management Team	1
6. Substantial Involvement	1-2
7. Technical/Business/Financial Reports and Plans	2
8. Kick-off Meetings, Annual Reviews, Closeout Meetings And Special Studies	2-3
9. Prior Approval Requirements	3
10. Unallowable Project Costs	
11. Program Income	3
12. Equipment	3-4
13. Non-Compliance with Statutory Purpose	4
14. Refunds	4
15. Audits	4-5
16. Closeout of Cooperative Agreement	5
17. Use of Name or Endorsements	5
18. Publication Guidelines	5
19. Protection of Human Subjects	5
20. Care and Use of Vertebrate Animals	5-6
21. Bureau of Export Administration (BXA) Clearance	6
22. North American Free Trade Agreement Patent Notification Procedures	6
23. Liability	6-7
24. Informal Collaborators	7
25. Intellectual Property	7-10

Attachment A – Optional Guidelines for Quarterly R&D Performance Reports (5 Pages)

Attachment B – Guidelines for Reporting on Business Progress and Economic Impacts (2 Pages)

GENERAL TERMS AND CONDITIONS
ADVANCED TECHNOLOGY PROGRAM (ATP)

August 2001

This document applies to all Recipients of the ATP Cooperative Agreements. ATP Recipient is defined to include all single company Recipients and each individual company that is identified in the Special Award Conditions as a Joint Venture participant.

1. ORDER OF PRECEDENCE OF TERMS AND CONDITIONS OF AWARD

Where the terms of the award and proposal differ, the terms of the award shall prevail. The Recipient is obligated to bring to the attention of the Grants Specialist any perceived difference between any terms and conditions and the proposal.

2. REFERENCED REQUIREMENTS

The ATP Statute, 15 U.S.C. Sec. 278n; the ATP Rule, 15 CFR Part 295; the ATP Notice of Availability of Funds, 66 Fed. Reg. 96 (January 2001); and the ATP Proposal Preparation Kit (November 2000) are hereby incorporated into the award by reference.

3. AUTHORITY TO MODIFY

The Grants Officer is the ONLY authorized agent at NIST with the authority to bind the Federal Government, and to take actions to amend, suspend, and terminate the cooperative agreement.

4. REQUIREMENTS FOR CONTINUING FINANCIAL ASSISTANCE

a. With respect to any technology arising from assistance provided by NIST under this award, the Recipient shall promote the manufacture of products resulting from that technology within the United States and shall procure parts and materials from competitive United States suppliers to the extent practical.

b. At any time within the life of this award should the Recipient cease to have a majority control or ownership by individuals who are citizens of the United States, the ***Recipient shall notify the NIST Grants Officer of that fact, in writing, within FIFTEEN (15) days.***

c. In accordance with 15 U.S.C. 278n Sec. (d) (9) and (e), NIST may, within thirty (30) days after notice to Congress, suspend a company from continued assistance under this award if NIST determines that the company or a parent company has failed to satisfy any of the criteria contained in paragraphs a. and b. of this term, and that it is in the national interest of the United States to do so.

5. NIST PROJECT MANAGEMENT TEAM

The NIST Project Management Team (PMT) includes an ATP Project Manager, a NIST Grants Specialist, and one or more ATP technical and business specialists. The ATP Project Manager is responsible for working with the Recipient, including making recommendations to the NIST Grants Officer throughout the life of the project to ensure that the project progresses towards the objectives stated in the proposal in an optimal way. The ATP Project Manager (and other members of the PMT as appropriate) shall participate in a project start or kickoff meeting, annual reviews, and a close-out meeting prior to the expiration of the award. The ATP Project Manager is responsible for the following:

a. General oversight and project management functions associated with this cooperative agreement.

b. Arranging kickoff meetings, annual review meetings, and final closeout meetings.

c. Monitoring the project to ensure that it is executed in accordance with the proposal and this award; this includes analyzing the quarterly, annual, and final reports, and consulting with other members of the PMT to assess progress.

d. Recommending appropriate action to the NIST Grants Officer if the project is failing to meet its objectives.

6. SUBSTANTIAL INVOLVEMENT

NIST has selected a cooperative agreement as the funding instrument for this project. Accordingly, the NIST Project Management Team will be substantially involved in the following areas:

a. Approval of go/no go decision points at various project stages before subsequent stages of a project may continue, if specified in the Special Award Conditions;

b. Concurrence with sole source procurements in excess of $100,000;

c. Approval of key personnel specified in the proposal (including such positions as Financial Officer, Administrator, Principal Investigator, and/or Project Manager); and

d. Approval of changes in Joint Venture membership.

7. TECHNICAL/BUSINESS/FINANCIAL REPORTS AND PLANS

The Recipient shall provide access to information that is required to assess the project's progress throughout the project life cycle. In addition to monitoring the technical work, NIST requires business information pertaining to the project during the life of the project and for six years after its end to assess progress towards commercialization, the degree of adoption of the technology, and the impact of the project on the economy.

a. Technical Reporting:

The Recipient shall submit technical performance reports in triplicate (one original and two copies). Two copies shall be submitted to the ATP Project Manager and the original report to the Grants Officer in the same frequency as the Financial Status Report (SF-269). Technical performance reports shall contain information as prescribed in 15 CFR 14.51. (See Attachment A for an optional structure or format for the technical report.)

b. Business Reporting:

The Recipient shall submit business reports in accordance with the "Guidelines for Reporting on Business Progress and Economic Impacts" (see Attachment B).

c. Financial Reporting:

(1) Actual or Incurred Costs

By signing this award the Recipient agrees to ensure that only actual costs incurred will be charged to the award and that all costs will be reasonable, allocable, and allowable in accordance with the applicable Federal Cost Principles. See 15 CFR 14.27. The Recipient shall also ensure that all salaries/wages (technical and administrative), fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed and to be incurred under this award are consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers (exclusive of any profits or fees) of the Recipient (including its Joint Venture Partners when applicable).

(2) Cost Share

The Joint Venture (JV) Administrator is responsible for conducting a review of the financial status reports for each JV participant to ensure that the financial information is consistent with each participant's approved budget and consistent with Chapter 5, Examination Procedures, item 4. of the NIST Program-Specific Audit Guidelines for Advanced Technology Program Cooperative Agreements with Joint Ventures, dated September 1999. Any discrepancies must be resolved by the JV Administrator prior to submitting financial reports or requesting payments from NIST. The JV Administrator must ensure that the overall award cost-share requirements are met throughout the award. In addition, each JV member is responsible for meeting its cost share in accordance with its approved budget throughout the award.

(3) Submission of Financial Reports

For ATP Recipients, Article A.01 of the DoC Financial Assistance Standard Terms and Conditions dated October 1998 is revised as follows:

(a) The Recipient shall submit a "Financial Status Report" (SF-269) on a calendar quarter basis for the periods ending March 31, June 30, September 30, and December 31, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period. A final SF-269 shall be submitted within 90 days after the expiration date of the award.

(b) The Recipient shall submit a "Federal Cash Transactions Report" (SF-272) for each award where funds are advanced to Recipients. The SF-272 is due 15 working days following the end of each calendar quarter for awards under $1 million dollars; or 15 working days following the end of each month for awards over $1 million dollars; or unless otherwise specified in a special award condition.

(c) All financial reports shall be submitted in triplicate (one original and two copies) to the NIST Grants Office.

8. KICK-OFF MEETINGS, ANNUAL REVIEWS, CLOSEOUT MEETINGS, AND SPECIAL STUDIES

The Recipient and each Joint Venture participant, if applicable, shall participate in kick-off, annual review, and closeout meetings. The ATP Project manager will provide the Recipient with meeting instructions in advance of these meetings.

Consistent with the requirements of the Government Performance and Results Act of 1993, Recipients may be asked from time to time to participate in special economic studies or case studies. All requests for participation in such studies will be in accordance with the Paperwork Reduction Act (PRA) requirements as implemented by 5 CFR 1320, and will display a PRA approval number.

9. PRIOR APPROVAL REQUIREMENTS

The prior approval requirements in 15 CFR 14.25, paragraph (e) MAY NOT be waived automatically by the Recipient and require written approval from the Grants Officer.

In addition to the requirements specified in 15 CFR 14.25, Recipients shall obtain prior written approval from the NIST Grants Officer for the following changes:

a. The transfer of funds among direct cost categories must be approved in advance by the Grants Officer if the transfer exceeds 10% of the approved total annual budget for each single Recipient or Joint Venture participant for each approved project year. Recipients are not authorized to create new budget categories without prior approval. The Recipients are not authorized at any time to transfer amounts budgeted for direct costs to the indirect cost line item

b. Revisions to Ownership and/or Dissolution of Recipient (Recipient includes the single company or any Joint Venture participant)must be approved in advance by the Grants Officer. These changes include but are not limited to the following:

   (1) In the event that a company is acquired by, or merges with, any other company, including a foreign company, the Recipient shall include in the written notification to the NIST Grants Officer the following information: date of final acquisition or merger; name and address of any new foreign parent and amount of ownership; whether the Recipient intends to complete its assigned tasks with the same commitment and at the same location; and how this change in ownership will affect the project's projected benefits to the United States. The NIST Grants Officer reserves the right to ask for clarification and/or additional information.

   (2) When the company is no longer majority-owned by U.S. citizens, the Recipient should provide details of the change in ownership and a discussion of whether the change affects the Recipient's assigned tasks in any way.

   (3) When only two for profit companies are participating in a Joint Venture and one of them ceases participation, the Recipient shall provide details regarding the circumstances of the departure, and plans for replacing the departing company with another for-profit organization.

c. Any substitution, addition, or withdrawal of participants to a joint venture must be approved in advance by the Grants Officer. In the event there is a proposed change to the Joint Venture, all newly-proposed Joint Venture participants shall submit the following documents through the Joint Venture Administrator to the Grants Officer for review and approval: CD-511, SF-424B, NIST-1263, CD-346, SF-LLL. New participants must also satisfy the requirements of Article A.05.c of the Department of Commerce (DoC) Financial Assistance Standard Terms and Conditions. The Joint Venture Administrator must provide to the NIST Grants Officer a revised Joint Venture Agreement and documentation of the Recipient's notification to the Department of Justice and the Federal Trade Commission of the changes, additions and/or deletion of participants.

10. UNALLOWABLE PROJECT COSTS

Those costs that are designated as being unallowable in Chapter 1, Sections C.4 and C.5 of the November 2000 ATP Proposal Preparation Kit will be unallowable under this award.

11. PROGRAM INCOME

a. Program income earned during the project period shall be retained by the recipient and shall be used to finance any non-Federal share of the project.

b. Recipients shall have no obligation to the Federal Government regarding program income earned after the end of the project period.

c. Costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award

d. Proceeds from the sale of property shall be handled in accordance with the requirements of Property Standards in 15 CFR 14.30 through 14.37.

e. Recipients shall have no obligation to the Federal Government with respect to program income earned from license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions produced under an award.

12. EQUIPMENT

Upon expiration of the project period, the Recipient shall submit to the NIST Grants Officer an inventory of equipment acquired with Federal funds, as prescribed in 15 CFR 14.34, along with an "Equipment Disposition Certification." The

certification provides the Recipient an opportunity to request authorization to continue to utilize the equipment for the purposes of the commercialization initiative. If approved by the NIST Grants Officer, the Recipient shall report to NIST every two years the condition of the equipment as long as the current market value is more than $5,000.

For Joint Venture awards, title to any equipment purchased under the award, including intangible property that meets the definition of equipment in 15 CFR 14.2(n), that may be in the name of a departing participant, and that is vital to the project, **shall be transferred to another Joint Venture participant as instructed by the Joint Venture Administrator for continued use on the project.** The Joint Venture shall make compensation to the departing participant for its contribution to the purchase of the equipment by applying its percentage of the cost of the equipment to the current fair market value of the equipment. Should the equipment no longer be needed on the project, the departing participant shall request disposition instructions in accordance with 15 CFR 14.34.

13. NON-COMPLIANCE WITH STATUTORY PURPOSE

If NIST determines that the statutory purposes of research and development under 15 USC 278n can no longer be served (e.g., the project is no longer high-risk), the Recipient shall be deemed in material non-compliance with award requirements. As a result, NIST may terminate the award pursuant to 15 CFR 14.61.

14. REFUNDS

The Recipient shall promptly submit all refund checks (including interest earned on advances) to the DoC accounting office identified below and notify the Grants Office upon submission. Each check must identify on its face the NIST award number, and no more than a two-word description to identify the reason for the refund. Submit to:

National Institute of Standards and Technology
Accounts Receivable
100 Bureau Drive, Stop 3751
Bldg. 101, Room A820
Gaithersburg, MD 20899-3751

15. AUDITS

Project audits (of Federal and non-Federal funds) are required for all ATP Recipients except when those Recipients are required to comply with the Single Audit Act of 1996 and the audit requirements of Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Subcontractors/subawardees, including universities, who receive total funding under an ATP project totaling more than **$300,000** each are also subject to the audit requirement. A subcontractor/subawardee is defined as an organization which receives a portion of the financial assistance from the recipient/awardee and assists the ATP recipient/awardee in meeting the project goals, but does not include the procurement of goods and services.

a. ALL ATP Recipients, including each Joint Venture participant (if a Joint Venture project), are required to provide sufficient funds as direct costs (unless included as indirect) in the project's multi-year budget to have project audits performed according to the Schedule shown in b. below.

b. All Recipients shall schedule audits as follows:

   (1) For awards less than 24 months, an audit is required within 90 days from the project expiration date.

   (2) For 2-, 3-, or 4-year awards, an audit is required within 90 days after the end of the first year and within 90 days from the project expiration date.

   (3) For 5-year awards, an audit is required within 90 days after the end of the first year and third year, and within 90 days from the project expiration date.

c. Audits of all Recipients shall be conducted in accordance with *Government Auditing Standards (GAS)*, issued by the Comptroller General of the United States (the Yellow Book). If an ATP Recipient is required to have an audit performed in accordance with OMB Circular A-133, "Audits of States, Local Government, and Non-Profit Organizations", the annual OMB Circular A-133 audit is deemed to meet the ATP audit requirement. If an ATP Recipient does not have an annual OMB Circular A-133 audit performed, the Recipient should follow the following project audit requirements:

   (1) Audits for single company Recipients shall be conducted using the *NIST Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies.*

   (2) Audits for joint venture Recipients shall be conducted using the *NIST Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Joint Ventures.*

The program specific guidelines may be useful in identifying the allowability of specific cost elements and other programmatic compliance requirements for those recipients required to have an OMB Circular A-133 audit.

d. The Recipient shall submit **two (2) copies** of each audit report, one to the address shown in Article D.01.c. of the DoC Financial Assistance Standard Terms and Conditions dated October 1998, and one copy to the

NIST Grants Officer.

16. CLOSEOUT OF COOPERATIVE AGREEMENT

a. In accordance with the guidelines established in 15 CFR 14.71 and the DoC Financial Assistance Standard Terms and Conditions dated October 1998, article number A.06, the Grants Officer will allow only those costs associated with compiling the final reports (technical, business, financial, patent/invention, equipment inventory, and closeout audit), during the ninety (90) day closeout period.

b. The final technical progress (closeout) meeting with the ATP is not considered a closeout-related activity. Therefore, the closeout (end-of-project) meeting with NIST officials must be conducted **prior to the expiration date of the award.** The Recipient must provide adequate funds in the project budget to ensure participation by all appropriate members in the closeout meeting.

17. USE OF NAME OR ENDORSEMENTS

a. The Recipient and/or its subrecipients or subcontractors shall not, without the prior approval of NIST, use the name of NIST or the Department of Commerce on any product or service which is directly or indirectly related to either this award or any patent license or assignment agreement which relates to this award.

b. By entering into this award, NIST does not directly or indirectly endorse any product or service provided or to be provided by the Recipient, its successors, assignees, or licensees. The Recipient and its subrecipients and subcontractors, shall not in any way imply that this award is an endorsement of any such product or service.

18. PUBLICATION GUIDELINES

In any publications, the Recipient shall acknowledge support of the technology development by NIST. Normally this is done by a footnote reading, "This work was performed under the support of the U.S. Department of Commerce, National Institute of Standards and Technology, Advanced Technology Program, Cooperative Agreement Number 70NANBXHXXXX," or words to that effect.

19. PROTECTION OF HUMAN SUBJECTS

Research involving human subjects is not permitted under this award unless expressly authorized by a Special Award Condition or otherwise in writing by the NIST Grants Officer.

The Federal Policy for the Protection of Human Subjects (The Common Rule), codified by the Department of Commerce at 15 CFR Part 27, requires Recipients to maintain appropriate policies and procedures for the protection of human subjects in research. The Common Rule defines a "human subject" as a living individual about whom an investigator conducting research obtains 1) data through intervention or interaction with the individual, or 2) identifiable private information. The term "research" means a systematic investigation, including research development, testing and evaluation, designed to develop or contribute to generalizable knowledge. The Common Rule also sets forth the categories of research that may be considered exempt from this policy.

In the event it becomes evident that a human subject may be involved in this project, the Recipient shall submit appropriate documentation to the ATP Project Manager for NIST institutional review and approval. This documentation may include the following:

(1) Documentation establishing review and approval of the project by a qualified Institutional Review Board (IRB). [NOTE: Recipients must provide documentation of continuing IRB approval by the cognizant IRB at appropriate intervals as designated by the IRB, but not less than annually];

(2) Documentation to support an exemption for the project from The Common Rule [NOTE: This option is not available for activities that fall under 45 CFR Part 46 Subpart B or C];

(3) Documentation to support a request for a deferral of review for research involving human subjects beginning after year 1 of the project [NOTE: This option is not available for activities that involve the use of human subjects as defined under 45 CFR 46 subpart B, which must be approved before an award can be made]

(4) Documentation of IRB approval of any modification to an IRB-approved existing protocol or informed consent form must be submitted to the ATP Project Manager for NIST Institutional review and approval.

No work involving human subjects may be undertaken, conducted, or costs incurred and/or charged to the project, until the NIST Grants Officer approves the required appropriate documentation in writing.

20. CARE AND USE OF LIVE VERTEBRATE ANIMALS

Research involving live vertebrate animals is not permitted under this award unless expressly authorized by a Special Award Condition or otherwise in writing by the NIST Grants Officer.

The Department of Commerce requires Recipients of financial assistance awards to comply, as applicable, with the Animal Welfare Act as amended, and implementing regulations found at 7 USC 2131-2157, 9 CFR parts 1, 2, and 3.

In the event it becomes evident that live vertebrate animals may be involved in this project, the Recipient shall submit appropriate documentation to the ATP Project Manager for NIST institutional review and approval. This documentation may include the following:

(1) Documentation of the Recipient's United States Department of Agriculture (USDA) Animal Welfare Act certification, or Animal Welfare assurance from the Office of Laboratory Animal Welfare (OLAW) of the Public Health Service/National Institutes of Health (PHS/NIH), or if only using rodents, birds or fish, and the above USDA or OLAW documents have not been attained, evidence of full accreditation from the Association for the Assessment and Accreditation of Laboratory Animal Care (AAALAC);

(2) A copy of the Institutional Animal Care and Use Committee (IACUC)-approved Animal Study Protocol (ASP) that includes all signature(s) as required by the organizational IACUC. The Recipient shall provide documentation, in the ASP or a separate certification approved by the IACUC, that the Principal Investigator and other personnel involved in the care and use of the animals are trained and experienced in the procedures to be used in the Protocol in accordance with the National Research Council " Guide for the Care and Use of Laboratory Animals" (NRC Guide);

(3) A copy of the IACUC approval letter for the approved ASP. [NOTE: Documentation of continuing IACUC review by the cognizant IACUC must be submitted to the ATP Project Manager as it occurs];

(4) Documentation of IACUC approval of any modification to an IACUC-approved existing protocol must be submitted to the ATP Project Manager for NIST Institutional review and approval.

No work involving live vertebrate animals may be undertaken, conducted, and/or costs incurred and/or charged to the project, until the NIST Grants Officer approves the required appropriate documentation in writing.

21. BUREAU OF EXPORT ADMINISTRATION (BXA) CLEARANCE

a. The Recipient agrees to adhere to the U.S. Export Administration laws and regulations and shall not export or re-export, directly or indirectly, any technical data created with Government funding under this award to any country for which the United States Government or any agency thereof, at the time of such export or re-export, requires an export license or other Governmental approval without first obtaining such licenses or approval and the written clearance of the NIST Grants Officer.

b. The Bureau of Export Administration (BXA) shall conduct an annual review for any relevant information about the Recipient's compliance with U.S. export laws. NIST reserves the right to take appropriate action in accordance with 15 CFR 14.62 and Article L.01 of the Department of Commerce Financial Assistance Standard Terms and Conditions, if the BXA reports significant adverse information about the Recipient to the NIST Grants Officer.

22. NORTH AMERICAN FREE TRADE AGREEMENT PATENT NOTIFICATION PROCEDURES

Pursuant to Executive Order 12889, the DoC is required to notify the owner of any valid patent covering technology whenever the DoC or its financial assistance Recipient, without making a patent search, knows (or has demonstrable reasonable grounds to know) that technology covered by a valid United States patent has been or will be used without a license from the owner. To ensure proper notification, if the Recipient uses or has used patented technology under this award without a license or permission from the owner, the Recipient must notify the DoC Patent Counsel at the following address, with a copy to the NIST Grants Officer:

Department of Commerce
Office of Chief Counsel for Technology
Patent Counsel
14th Street and Constitution Avenue, NW
Room H-4610
Washington, DC 20230

The notification shall include the following information:

a. The award number
b. The name of the DoC awarding agency
c. A copy of the patent
d. A description of how the patented technology was used
e. The name of the Recipient contact, including an address and telephone number

23. LIABILITY

a. Property

The U.S. Government shall not be responsible for damage to or resulting from any property provided to the Recipient,

and/or its subrecipients and/or subcontractors, and/or acquired by the Recipient, and/or its subrecipients and/or subcontractors, pursuant to this award.

b. No Warranty

NIST makes no express or implied warranty as to any matter whatsoever, including the conditions of the research or any invention or product, whether tangible or intangible, made, or developed under this award, or the ownership, merchantability, or fitness for a particular purpose of the research or any invention or product made or developed under this award.

c. Disclaimer

(1) The United States expressly disclaims any and all responsibility to the Recipients or third persons for the actions of the Recipient or third persons resulting in death, bodily injury, property damage, or any other losses resulting in any way from the performance of this award or any subaward or subcontract under this award.

(2) The acceptance of this award by the Recipient does not in any way constitute an agency relationship between the United States and the Recipient.

d. Indemnification

(1) The Recipient, and/or its subrecipients and/or subcontractors, agree to indemnify and hold harmless the U.S. Government for all liabilities, demands, damages, expenses and losses arising out of the use by the Recipient, its subrecipients, subcontractors, and/or any party acting on their behalf or under their authorization, of products made by the use of technical developments arising under this agreement. This provision shall survive termination of this award.

(2) The Recipient, and/or its subrecipients and/or subcontractors, agree to indemnify and hold harmless the U.S. Government for any loss, claim, damage, or liability of any kind involving the Recipient's, subrecipient's, and/or subcontractor's employees arising in connection with this award.

e. Force Majeure

Neither party shall be liable for any unforeseeable event beyond its reasonable control not caused by the fault or negligence of such party, which causes such party to be unable to perform its obligations under this award (and which it has been unable to overcome by the exercise of due diligence), including, but not limited to: flood, drought, earthquake, storm, fire, pestilence, lightning and other natural catastrophes, epidemic, war, riot, civil disturbance or disobedience, strikes, labor dispute, or failure, threat of failure, or sabotage of the Recipient or subcontractor facilities, or any order or injunction made by a court or public agency. In the event of the occurrence of such a *force majeure* event, the party unable to perform shall promptly notify the other party. It shall further use its best efforts to resume performance as quickly as possible and shall suspend performance only for such period of time as is necessary as a result of the *force majeure* event.

24. INFORMAL COLLABORATORS

All informal collaborators in ATP awards are subject to ATP intellectual property regulations as specified in 15 CFR 295.8. Informal collaborator means any individual or organization which consults, cooperates with, or participates in the performance of this award, and is not included in the approved award budget.

25. INTELLECTUAL PROPERTY

a. Rights in Data

(1) The Government shall have certain rights to use data first produced in the performance of the award, whether or not the data is copyrighted. The Recipient may establish claim to copyright subsisting in any data first produced in the performance of the award. When claim is made to copyright, the Recipient shall affix the applicable copyright notice of 17 U.S.C. Sec. 401 or 402 and acknowledgment of Government sponsorship to the data when and if the data are delivered to the Government, are published, or are deposited for registration as a published work in the U.S. Copyright Office. The Recipient shall grant to the Government, and others acting on its behalf, a paid up, nonexclusive, irrevocable, worldwide license for all such data to reproduce, prepare derivative works, perform and display publicly, and for data other than computer software to distribute to the public by or on behalf of the Government.

(2) The licenses granted to the Government under this Term shall not be considered as a waiver of the nondisclosure requirements of 15 U.S.C. Section 278n(d)6: "Intellectual property owned or developed by any business receiving funding may not be disclosed by any officer or employee of the Federal Government except in accordance with a written agreement between the owner or developer and the Program."

b. Patent Rights

(1) Definitions

(a) "Company" means a for-profit organization, including sole proprietors, partnerships, or corporations.

(b) "Invention" means any invention or discovery which is or may be patentable or otherwise protectable under Title 35 of the United States Code.

(c) "Made" means, when used in relation to any Invention, the conception or first actual reduction to practice of such invention.

(d) "Practical Application" means to manufacture in the case of a composition or product, to practice in the case of a process or method, or to operate in the case of a machine or system; and in each case, under such conditions as to establish that the invention is being utilized and that its benefits are, to the extent permitted by law or government regulations, available to the public on reasonable terms.

(e) "Subject Invention" means any invention of the Recipient conceived or first actually reduced to practice in the performance of work under this award.

(2) Ownership of Inventions

Pursuant to the statute that establishes the ATP (15 U.S.C. 278n(d)(11)), this paragraph takes precedence over 15 CFR 14.36 and DoC Financial Assistance Standard Terms and Conditions, dated October 1998, article C.02. The Recipient or, if appropriate, its subrecipients, contractor(s) and/or subcontractor(s), shall have the entire right, title, and interest throughout the world to each Subject Invention according to the provisions of this clause, provided that this party is a company or companies organized in the United States. Joint ventures shall provide to NIST a copy of their written agreement which defines the disposition of ownership rights among the members of the joint venture, and their contractor and/or subcontractors, as appropriate, in accordance with the second sentence of this paragraph. **However, the United States hereby reserves a nonexclusive, nontransferable, irrevocable paid-up license to have practiced for, or on behalf of, the United States, any such invention.** Title to any such invention shall not be transferred or passed, except to a company organized in the United States, until the expiration of the first patent obtained in connection with such invention.

(3) Invention Disclosure, United States License and Filing of Patent Application by Recipient

(a) The Recipient shall disclose each subject invention to NIST within **two months after the inventor discloses it** in writing to Recipient personnel responsible for patent matters. The disclosure to NIST shall be in the form of a written report and shall identify the award under which the invention was made and the inventor(s). It shall, at a minimum, contain the following information:

- the title of the invention;
- the names of all inventors;
- the name and address of the assignee (if any);
- an acknowledgement that the United States has rights in the subject invention (i.e., the Governmental Use License);
- the filing date of the present invention;
- an abstract of the disclosure;
- a description or summary of the present invention;
- the background of the present invention or the prior art;
- a description of the preferred embodiments
- what matter is claimed

One original and two copies of all patent reports shall be submitted to:

NIST
Grants and Agreements Management Division
100 Bureau Drive, MAIL STOP 3580
Building 411, Room A143
Marked FOR: Agreement Number _____
Gaithersburg, MD 20899-3580

Each report shall also include the use of the invention and whether a manuscript describing the invention has been submitted for publication and, if so, whether it has been accepted for publication at the time of disclosure. In addition, after disclosure to NIST, the Recipient will promptly notify NIST of acceptance of any manuscript describing the invention for publication or of any sale or public use planned by the Recipient.

(b) The Recipient shall notify NIST **within two years** of disclosure to NIST whether or not the Recipient intends to file a patent application on any subject invention.

If a patent is issued, the Recipient(s) must submit the following to the Grants Office:

- The award number under which the invention was made;
- The serial number of the patent issued;
- The date of issuance;
- A copy of the disclosure as issued (including the drawings) and;

- The name(s), address, and telephone number(s) of an assignee.

In a JV award, the administrator must submit the patent information to NIST for all participants. In order to prevent disclosure of information to the general public under the Freedom of Information Act (FOIA) or any other statute, each page of each patent report should be marked, "CONFIDENTIAL/PROPRIETARY."

(c) Requests for extension of the time for disclosure, election, and filing under paragraphs 24.b.(3)(a) and (b) of this Term may be permitted at the discretion of NIST.

(4) Recipient Action to Protect the Government's Interest

(a) The Recipient agrees to execute or to have executed and promptly deliver to NIST all instruments necessary to establish or confirm the rights the United States Government has throughout the world in those subject inventions to which the Recipient has filed a patent application in which the United States has reserved a non-exclusive license.

(b) The Recipient shall require, by written agreement, its employees, other than clerical and nontechnical employees, to disclose promptly in writing to personnel identified as responsible for the administration of patent matters and in a format suggested by the Recipient, each subject invention made under the award in order that the Recipient can comply with the disclosure provisions of paragraph b.3. of this Term, and to execute all papers necessary to file patent applications on subject inventions and to establish the Government's rights in the subject inventions. This disclosure format should require, as a minimum, the information required by b.3.(a) of this Term. The Recipient shall instruct such employees through employee agreements or other suitable education programs on the importance of reporting inventions in sufficient time to permit the filing of patent applications prior to United States or foreign statutory bars.

(c) The Recipient shall promptly notify NIST of any decisions not to continue the prosecution of a patent application, the payment of maintenance fees, or the defense in a reexamination or opposition proceeding on a patent in any country.

(d) The Recipient agrees to include, within the specification of any United States patent application and any patent issuing thereon covering a subject invention, the following statements:

This invention was made with United States Government support under (identify the cooperative agreement number) awarded by the National Institute of Standards and Technology (NIST).

The United States Government has certain rights in the invention.

(5) Subawards and Subcontracts

The Recipient shall include in all subawards and subcontracts, **regardless of tier**, for experimental, developmental, or research work, a patent rights clause, as appropriately modified, comparable to this term. However, pursuant to the statute establishing the ATP (15 U.S.C. 278n(d)(11)), if the subrecipient or subcontractor is not a company organized in the United States, the patent rights clause shall provide that title to each subject invention made by the subrecipient or subcontractor shall vest with a company or companies incorporated in the United States.

(6) Reporting on Utilization of Subject Inventions

The Recipient agrees to submit on request, no more frequently than annually, periodic reports on the utilization of a subject invention or on efforts at obtaining such utilization that are being made by the Recipient or its licensees or assignees. Such reports shall include information regarding the status of development, date of first commercial sale or use, gross royalties received by the Recipient, and such other data and information as NIST may reasonably specify. The Recipient also agrees to provide additional reports as may be requested by NIST in connection with any march-in proceeding undertaken by NIST in accordance with paragraph b.8. of this Term. Such information shall be treated by NIST as commercial and financial information and thus as privileged and confidential and not subject to disclosure under section 552 of Title 5 of the United States Code.

(7) Preference for United States Industry

Notwithstanding any other provision of this Term, the Recipient agrees that neither it nor any assignee will grant to any person the exclusive right to use or sell any subject inventions in the United States unless such person agrees that any products embodying the inventions will be manufactured substantially in the United States. However, in individual cases, the requirement for such an agreement may be waived by NIST upon a showing by the Recipient or its assignee that reasonable but unsuccessful efforts have been made to grant licenses on similar terms to potential licensees that would be likely to manufacture substantially in the United States or that, under the circumstances, domestic manufacture is not commercially feasible.

(8) March-in Rights

The Recipient agrees that, with respect to any subject invention in which it has acquired title, NIST has the right, in accordance with procedures in 37 CFR 401.6 and any supplemental regulations of NIST, to require the Recipient, an assignee, or an exclusive licensee of a subject invention to grant a nonexclusive, partially exclusive, or exclusive license in any field of use to a responsible applicant or applicants, upon terms that are reasonable under the circumstances. If the Recipient, assignee, or exclusive licensee refuses such a request, NIST has the right to grant such a license itself if NIST determines that:

(a) Such action is necessary because the Recipient or assignee has not taken, or is not expected to take within a reasonable time, effective steps to achieve practical application of the subject invention in such field of use;

(b) Such action is necessary to alleviate health or safety needs which are not reasonably satisfied by the Recipient, assignee, or licensees;

(c) Such action is necessary to meet requirements for public use specified by Federal regulations and such requirements are not reasonably satisfied by the Recipient, assignee, or licensees; or

(d) Such action is necessary because the agreement required by paragraph b.7. of this Term has not been obtained or waived or because a licensee of the exclusive right to use or sell any subject invention in the United States is in breach of the agreement required by paragraph b.7 of this Term.

ATTACHMENT A
AUGUST 2001

NIST ADVANCED TECHNOLOGY PROGRAM

OPTIONAL GUIDELINES FOR QUARTERLY R&D PERFORMANCE REPORTS

OVERVIEW

The Advanced Technology Program (ATP) General Terms and Conditions incorporated into the Cooperative Agreement between your organization(s) and the ATP calls for quarterly R&D performance reports that are the main source of information provided to the ATP. The content of these reports, as requested by ATP, is consistent with 15 CFR §14.51♦. A suggested structure is outlined below and is designed to not be overly burdensome to your organization. This specific structure or format is optional, but the content is required. If your organization has its own format for such reports and all the requested information is provided, ATP will accept your format.

ATP relies on these quarterly R&D performance reports to monitor technical developments in projects. In addition, these reports are used in preparing quick-response derivative reports to Congress and Executive Agencies of the Government that oversee ATP. ATP policy prohibits release of proprietary information contained in these reports and limits internal distribution to those directly involved in management and administration of the specific cooperative agreement. ATP will clear information abstracted from the reports by ATP through your organization in advance of release. The report format outlined here provides for a systematic and logical structuring of key progress elements, and promotes tracking of developments. **For each performance year, a core report is initially established, and subsequent reports simply update this core.** Besides keeping the ATP Project Manager up to date on progress, these reports will provide a history of the project over its life.

CONTENT

The quarterly R&D performance report should:

a) Identify project objectives, the initial "baseline" for tracking project developments, and milestones through the end of the current performance year;

b) Provide evidence that projects are attaining technical milestones necessary to meet the objectives of the original proposal;

♦ 15 CFR Part 14 can be found directly at http://www.doc.gov/oebam/cfr14.htm

c) Identify and explain changes in the composition, direction, or key personnel associated with the project;

d) Identify problems or special opportunities that are critical to the progress of the research, and areas which may benefit from consultation with specialists at NIST.

Two copies of each quarterly R&D performance report shall be submitted to the ATP Project Manager, and the original report to the Grants Officer. If there are technical graphics that do not copy well, please include originals in the copies of the report. Please refer to Special Award Conditions for mailing addresses.

In the following sections, each element of the quarterly R&D performance report is discussed. If you wish to submit a more extensive report of technical progress for a given quarter, you may append it to the formal report. If there is no additional progress to report under a given heading, a statement to that effect should be included for the performance period. Please date all additions and **mark each page of the report "Proprietary."**

PROJECT OBJECTIVES

The first section of the first quarterly R&D performance report should state the overall technical goal of the project and list specific objectives. These should be drawn from the proposal with amplification as required to provide **quantitative** bases for success, or additional detail. The objectives should remain unchanged throughout the project unless results dictate a shift or major technical problems require re-planning a portion of the work. Changes should be addressed in the section entitled "**Summary of Project Changes.**" If the project objectives are unchanged, they may be put in an appendix to the report.

PROJECT BASELINE

In order to contrast the state of the art before and after completion of each ATP project, establish a baseline to describe the status of key elements of the technology at the project outset. Define the baseline in the context of specific targets that are expected to constitute success, and are consistent with project objectives. These may include initial per-unit-costs, physical performance characteristics, or specific technical capabilities. If quantitative measures are not applicable, provide qualitative statements describing the state of the art at the time of project initiation. Identify any changes since the proposal was prepared. The ATP Project Manager will assist you in identifying appropriate baseline characterization as part of the project kickoff. Once established, the project baseline may be moved to an appendix to the report.

TECHNICAL MILESTONES

The quarterly reports should present appropriate milestones through the current performance year and relate the contribution of current year milestones to the overall project milestones. Current year milestones are generally presented and/or modified during the kickoff meeting, and subsequently

extended as part of each annual review. The level of detail will depend on the nature of each project, and the concurrence of the principal investigator and the ATP Project Manager. A time line chart of the current year and the overall project milestones may be included in this section with clear identification of major decision points. Once established, this list of milestones with appropriate due dates should not be changed unless technical results or new opportunities dictate. Such changes should be addressed in the section entitled "**Summary of Project Changes.**"

TECHNICAL PROGRESS AND IMPACT

This is the heart of the quarterly R&D performance report, and will occupy the majority of the text. This section includes a discussion of technical progress for the specific performance quarter against the current performance year milestones identified in the preceding section. Sufficient discussion should be provided to allow an accurate assessment of progress, and identification of both successes and technical difficulties against the milestones. Discussion of progress (and technical setbacks) should include implications for the overall objectives of the project. At the end of this section please identify the most significant technical advance to date in the project, and include a short discussion of its significance. Please list any patent applications as well as major equipment purchases.

SUMMARY OF PROJECT CHANGES

In this section, succinctly summarize substantive changes in project planning, personnel, or execution that have occurred over the reporting quarter. These should be derived from the main elements of the report as this section is intended only as a summary. If approval of a change is being requested please note that specifically. All substantive changes to the technical scope of work or budget changes must be discussed in advance with the ATP Project Manager, who must recommend an amendment to the award by the NIST Grants Officer. The criteria for obtaining 'Prior Approval' are specified in **15 CFR Part 14 and the ATP General Terms and Conditions in the award document.** Major changes can be discussed with the ATP Project Manager at ANY time; you do not have to wait to request them in a quarterly report.

PROBLEMS AND OPPORTUNITIES

This section should provide a synopsis of technical problems that must be resolved as well as developing technical and business opportunities. Please also make us aware of areas that may benefit from consultation with specialists at NIST. This information may be integrated into the above sections.

BUSINESS ISSUES

This section is for any business development, commercialization, or market issues that have arisen since your last Business Report.

UPCOMING MEETINGS

If you wish to set up a meeting at NIST, or to request the attendance of either or both of the ATP Technical or Business Project Managers at any meeting, you may use this section to make the request and to provide an overview of the meeting. It is often helpful to present a proposed project coordination meeting schedule for the year in this section, to note when subcontractors' progress will be reviewed, when input from commercialization units may occur, etc. The meeting calendar may include formal or informal meetings of the project principals or formal technical meetings where work, which is related to the project, is addressed. It should include a planned general time frame and expected location for the annual project review, which is to be scheduled during the last quarter of the project year (not the calendar year).

FINAL TECHNICAL REPORT FOR THE TOTAL PROJECT PERIOD

Provides an executive summary that could be read and understood by someone not skilled in the particular technology. The final technical report is proprietary, just like past technical quarterly reports and the original proposal.

> The summary should provide an ***overview of the technology*** that was developed and the problems that were solved and unsolved in its development.
>
> The summary should ***identify the key performance parameters*** and describe how end-of-project performance compared with beginning-of-project performance.
>
> The summary should also discuss the ***significance of the project accomplishments*** in terms of potential economic or commercial impact.
>
> Important ***remaining technical and non-technical barriers*** to commercialization should be identified.

A separate non-proprietary project overview of R&D accomplishments and potential benefits that may be used in a project closeout ATP press release should be clearly identified as part of the final technical report. The final ATP press or other publication use will be reviewed with the company prior to release.

ATP QUARTERLY R&D PERFORMANCE REPORT
Date of Summary: mm/dd/yy

Project Title: **Cooperative Agreement Number:**

Performing Organization(s):
Address(es)

Subcontractor(s):
Address(es)

Project Manager:
Title:
Telephone Number:
Facsimile Number:
Electronic Mail Address:

Administrative Contact:
Title:
Telephone Number:
Facsimile Number:
Electronic Mail Address:

Type of Project: Single Business ____ **Joint Venture ____**

Date Initiated mm/yy **Duration** ____ months
Total ATP Funding Requested: ($M) **Total Industry Funding Committed: ($M)**

Current Performance Year mm/yy-mm/yy **Quarterly Report Period** mm/yy-mm/yy

ATP Project Manager:

Project Objectives:

Project Baseline:

Technical Milestones:

Technical Progress and Impact: (including Most Significant Technical Advance to Date)

Summary of Project Changes:

Problems and Opportunities:

Business Issues: (not covered on business diskette)

Upcoming Meetings:

ATTACHMENT B
August 2001

GUIDELINES FOR REPORTING ON BUSINESS PROGRESS AND ECONOMIC IMPACTS

The following reports should be prepared by the persons with primary responsibility for developing and executing business strategies leading to commercialization of the technologies resulting from the ATP-funded project. A questionnaire format is used to facilitate efficient reporting and analysis. Because members of a joint venture have different business goals and different roles in commercialization and diffusion of the ATP-funded technology, each member of a joint venture, as well as each single applicant, has a business reporting responsibility and must file a separate report.

The Economic Assessment Office, ATP, will provide materials customized for the individual reporting organizations in time for preparation of the reports on a timely basis.

Baseline Report

When Due: Thirty days after the end of the first calendar quarter of ATP funding. If you begin your project during a calendar quarter, the Baseline Report is due thirty days after the end of that quarter.

Contents: In this report we ask you to identify potential areas of application of the technology (e.g., consumer electronics, avionics, medical devices), key attributes of the technology needed to achieve these goals (e.g., quantitative cost, size, performance characteristics) and planned strategies for commercialization (e.g., in-house production, licensing, strategic alliances, etc.); to identify strategies for protecting intellectual property; and to identify plans for dissemination of non-proprietary information.

Format: Electronic questionnaire submitted over ATP's secured website.

Quarterly Short-Form Reports

When Due: Thirty days after the end of the second, third, and fourth quarters annually. No Short-Form Report is due for the Baseline or Anniversary quarters.

Contents: In this brief report we ask you to review the organization address/telephone/contact information currently recorded in the ATP database and to report significant business developments related to the ATP project for the quarter.

Format: Hard copy, fax, or e-mail

ATTACHMENT B (continued)
August 2001

GUIDELINES FOR REPORTING ON BUSINESS PROGRESS AND ECONOMIC IMPACTS

Anniversary Report

When Due: One year after the Baseline Report and subsequently on an annual basis over the duration of the ATP project.

Contents: In this report, we ask you to update information provided in the Baseline or prior Anniversary Reports. The Anniversary Report expands upon the Baseline Report to cover progress towards implementing commercialization strategies (e.g., an agreement with company X--an end user--for testing laboratory prototypes); early economic impacts of the ATP project; collaboration experiences; attraction of new funding; new intellectual property created; dissemination of information through conferences, publications, and other mechanisms; and a summary of company financial data.

Format: Electronic questionnaire submitted over ATP's secured website.

Close-out Report

When Due: Ninety days after end of ATP project performance period.

Contents: In this part we ask you to review and update information presented in prior anniversary reports in light of your technical accomplishments. In addition, we ask you to identify anticipated remaining technical and business barriers to commercialization of the technology, to define your specific business goals related to the ATP funded technology for the five-year period following the end of ATP funding, and to consider future effects of the ATP project outside your organization.

Format: Electronic questionnaire submitted over ATP's secured website.

Post-Project Reports

When Due: Report three times--once every two years following the end of ATP funding.

Contents: In this report we ask you to report your actual progress in commercializing the technology, and the related impacts inside and outside your organization.

Format: Not yet determined (telephone survey OR electronic questionnaire submitted over ATP's secured website).

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
01/01/2002	03/31/2002	10/01/2001	03/31/2002

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays	$219,582.58	$188,213.64	$407,796.22
b. Refunds, rebates, etc.			
c. Program income used in accordance with the deduction alternative			
d. Net outlays *(Line a, less the sum of lines b and c)*	$219,582.58	$188,213.64	$407,796.22
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			
f. Other Federal awards authorized to be used to match this award			
g. Program income used in accordance with the matching or cost sharing alternative			
h. All other recipient outlays not shown on lines e, f or g	$9,582.58	$8,213.64	$17,796.22
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	$9,582.58	$8,213.64	$17,796.22
j. Federal share of net outlays *(line d less line i)*	$210,000.00	$180,000.00	$390,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	$210,000.00	$180,000.00	$390,000.00
o. Total Federal funds authorized for this funding period	$210,000.00	$180,000.00	$390,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official: DBKarron	Date Report Submitted: 12 March 2002

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	pages
NIST ATP	70NANB1H3050	0348-0039	1	1

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☑ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2001	10/1/2001	12/31/2001

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		282,320.00	282,320.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	282,320.00	282,320.00
Recipient's share of net outlays, consisting of: e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g		12,320.00	12,320.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	12,320.00	12,320.00
j. Federal share of net outlays *(line d less line i)*	0.00	270,000.00	270,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*			270,000.00
o. Total Federal funds authorized for this funding period			270,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of: q. Disbursed program income shown on lines c and/or g above			0.00
r. Disbursed program income using the addition alternative			0.00
s. Undisbursed program income			0.00
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr D B Karron, President	212-686-8748
Signature of Authorized Certifying Official D B Karron PhD	Date Report Submitted January 10, 2002

Previous Edition Usable — 269-104 — Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 — Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

287

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc. 300 East 33rd Street, Suite 4N New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	04/01/2002	06/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative
a. Total outlays	$407,796.22	$208,726.84	$616,523.06
b. Recipient share of outlays	$17,796.22	$8,726.84	$26,523.06
c. Federal share of outlays	$390,000.00	$200,000.00	$590,000.00
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share (Sum of lines c and f)			$590,000.00
h. Total Federal funds authorized for this funding period			$800,000.00
i. Unobligated balance of Federal funds (Line h minus line g)			$210,000.00

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

C 238

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☒ Yes ☐ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	07/01/2002	09/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative
a. Total outlays	$616,523.06	$212,976.94	$829,500.00
b. Recipient share of outlays	$26,523.06	$2,976.94	$29,500.00
c. Federal share of outlays	$590,000.00	$210,000.00	$800,000.00
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share (Sum of lines c and f)			$800,000.00
h. Total Federal funds authorized for this funding period			$800,000.00
i. Unobligated balance of Federal funds (Line h minus line g)			$0.00

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
[signature]	28 Oct 2002

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

D2

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax:* +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Thursday, October 11, 2001 at 018:09:49 Hours

TO: Jayne Orthwein
National Institute of Standards and Technology 100 Bureau Drive
Building 101
Mail Stop 4720
Gaithersburg, MD 20899-4720

By fax to +1 (301)

Re: Lee Gurfein

Dear Ms. Hope Snowden:

This letter authorizes Mr. Lee Gurfein as administrative contact on Cooperative Agreement No 70NANB1H3050 with Computer Aided Surgery, Inc.

This authorization is valid for the period of one year from the start of the Agreement on October 1, 2001 through Sept 30. This authorization can be revoked in writing to you and him by myself at any time this authorization is in effect. Until specifically authorized to do so, Mr. Gurfein is not an officer of the corporation, and is not authorized to sign for the corporation. The authorization for Mr. Gurfein to commit the corporation will be made by separate letter authorization if the need arises.

Sincerely,

Computer Aided Surgery, Inc.

To: Elisha Gurfein MBA (Business Fax)
Company: MERIDIAN RESOURCES AND DEVELOPMENT, LTD
Fax number: +1 (201) 569-2086
Business phone: +1 (201) 569-4482

From: Dr. D. B. Karron
Fax number: karron@casi.net@+1 (212) 448 0261
Business phone:
Home phone:

Date & Time: 10/5/01 3:08:16 PM
Pages: 6
Re: NIST ATP Grant Award Provisions

---

ear Jill, Amiee and Lee;

Here is the grant award.

Please note condition 8 and 9.

We have to nail down the personnel by 60 days, and
Jill, you need to certify the accounting system to ATP.

If you see any other special conditions in this award we need to observe, please reply back to me via e-mail, cc'ed to all.

I will scan the standard terms and conditions and distribute that later tonight. It is a thick bock of terms and conditions.

If any of you see any reason for me not to FEDEX back this contract, let me know ASAP. Otherwise, it goes out FEDEX standard tonight for Tuesday delivery.

CONTRACT BETWEEN
ELISHA (LEE) GURFEIN
AND
COMPUTER AIDED SURGERY, INC.

TELEPHONE NUMBER FOR LEE GURFEIN
800-668-0189

EMPLOYMENT AGREEMENT

THIS AGREEMENT has been entered into as of October 1, 2001, by and between **COMPUTER AIDED SURGERY, INC.** (the "Company"), a New York corporation, of 300 East 33rd Street, Suite 4N, New York, NY 10016 and **ELISHA GURFEIN** (the "Executive"), of 156 Sherwood Place, Englewood, New Jersey 07631.

RECITALS

A. The Company will develop, through new mathematical theories, a novel computer application server that will transform encrypted data from imaging instrumentations into three-dimensional applications, for use in the medical field, as well as other non-medical areas.

B. The Company has been awarded a federal Advanced Technology Program Award 70NANBIH3050 (the "Award"), effective October 1, 2001 through September 30, 2004. A copy of the Award is appended hereto as Exhibit A.

C. The Company desires to employ Executive as its Chief Operating Officer upon the following terms and conditions;

NOW, THEREFORE, in consideration of the mutual covenants and obligations contained herein, the parties agree as follows:

1. Service. The Company hires and retains Executive as its Chief Operating Officer and the Executive agrees to act in this capacity upon the terms and conditions set forth in this Agreement.

2. Term. This Agreement's term will begin on October 1, 2001 and will remain in full force and effect for one year, unless terminated by the parties in accordance with this Agreement.

3. Automatic Renewal Upon Condition. Upon the expiration of the term of this Agreement and on the condition that the Company received continued funding pursuant to the Award, or other awards, or other financing that allows for payment of this Agreement for the designated year, this Agreement shall be deemed automatically renewed for an additional one-year term, unless either party gives forty-five (45) days prior written notice to the other party, in advance of the regular termination date, of the party's decision to terminate this Agreement. This Agreement may be renewed for two one-year terms.

4. Duties. During this Agreement's term, the Executive will perform the duties and services of the Chief Operating Officer, including the following:

a) Meetings. Meet with Board of Directors at least quarterly to review progress of Company. Will prepare agenda for such meetings and propose topics for consideration. Will meet with individual directors and/or committees on a more frequent basis as necessary.

b) Fundraise. Raise funds and capital from public sector and private sector; coordinate meetings between potential investors and Company personnel; arrange and coordinate technical demonstrations, obtain booths at meetings and conferences; arrange hotel and travel plans for Company personnel.

c) Contract Administration. Obtain permission and approval from the federal government for future contracts and subcontracts; prepare Annual Reports, Quarterly Reports, and other writings on behalf of the Company.

d) Accounting System Certification. Submit to the federal government an accounting system certification issued by an independent certified public accountant within ninety days of October 1, 2001.

e) Financial Matters. Project and monitor fiscal budgets, analyze cash flow, monitor banking transactions, track time sheets and task/completion milestones, and supervise bookkeeper(s) in generating checks and making payroll payments.

f) Public relations. Promote public relations within the industry and the university communities.

g) Strategic Planning and Market Research. Write and update business plan and marketing plan.

h) Purchases and Leases. Make purchases for equipment, write purchase orders, bid out large purchases per federal acquisition rules; negotiate with vendors for Government Service Administration pricing, where appropriate; investigate state purchase contract discounts; maintain books and records for bid audits; authorize vendors, pay vendors, track deliveries; monitor accounts payable; manage discounts for prompt payment.

i) Personnel. Executive may retain, with the consent of the Company, the services of essential personnel to satisfy the responsibilities contained in paragraphs 4 (a) through (h) above. Consent herein will not be unreasonably withheld. Disputes herein will be determined by arbitration, unless resolved between the parties.

5. Other Services and Activities. Executive will devote 75% of his time to the Company's business.

6. Salary. Executive will be paid an annual salary of $100,000.00, payable in monthly installments; however, the salary is expressly conditioned upon the continued and uninterrupted payment to Company of the Award, referenced above. If payment of the Award, or other awards, or other financing that allows for the payment of this Agreement, ceases for any reason, then payment of the Executive's salary will also cease and Company will have no further obligation under this Agreement.

7. Incentive Compensation. In order to encourage Executive to pursue corporate development, Executive will receive incentive compensation in the form of shares of the corporation. At the beginning of the one-year term of this Agreement, Executive will be entitled to an amount of shares equal to three percent (3%) of the outstanding shares of the Company based upon the total issuance of one hundred thousand (100,000) shares, or 3,000 shares. In the middle of the second term of this Agreement, or after 18 months, Executive will be entitled an amount equal to three percent (3%) of the outstanding shares of the corporation based upon the total issuance of one hundred thousand shares.

8. Stock Redemption. For a period of three years, Executive will grant a right of first refusal to Company on the private sale of any stock owned by Executive. If Executive leaves the Company prior to or at the end of a term, the Company may, at its option, buy back Executive's shares at a dollar amount to be determined between the parties or by a certified public accountant or other professional. The parties agree to use their best efforts to select a certified public accountant or other professional who will be acceptable to each other. If the parties are unable to agree upon the certified public accountant or professional within a reasonable period of time, a claim under this clause shall be settled by arbitration pursuant to this Agreement. Executive agrees that at the time of the stock redemption, the shares of stock of the Company will be free and clear of all liens, pledges, encumbrances or claims.

9. Fringe Benefits. The Executive will be entitled to participate in all benefit plans or programs of the Company currently in existence or to be established including medical, dental, life insurance, retirement, pension, vacation, sick leave and holidays.

10. Expenses. The Company will reimburse Executive, upon presentment of bills, for all reasonable business expenses incurred by Executive, based upon the Company's guidelines in effect for management personnel.

11. Illness or Disability of Executive. If executive is unable to perform services for the Company for a period of more than thirty (30) continuous days, or forty-five (45) aggregate days within the course of a term, Company may terminate this Agreement upon not less than five (5) days'

written notice to Executive. In the event of such termination, all of the Company's obligations hereunder will terminate immediately. This provision will operate and take effect only in the second or third term of this Agreement and it will not be in effect during the first term of this Agreement.

12. Death of Executive. This Agreement will terminate immediately upon the death of Executive. If Executive dies during the term of this Agreement, Company will pay to Executive's estate the compensation that would otherwise be payable to Executive through the end of the month. This provision will operate and take effect only in the second or third term of this Agreement and it will not be in effect during the first term of this Agreement.

13. Termination for Cause. Company may terminate this Agreement and all of its obligations hereunder upon a determination of an occurrence, as defined below, of any one of the following events: (a) Executive's material breach of this Agreement; (b) Executive's negligent or willful misperformance of his duties; (c) Executive's conviction of a felony or any other crime involving moral turpitude or dishonesty which, in the good faith opinion of the Company, would impair Executive's ability to perform his duties or the Company's business reputation; (d) Executive's failure or refusal to comply with Company's policies, standards and regulations; and (e) Executive's unauthorized disclosure of Company's trade secrets and other confidential business information. A determination of an occurrence, as stated above, will be determined by a panel of three arbitrators no more than thirty (30) days after written notice to the breaching party. A panel will be comprised of one partisan arbitrator selected by each party and a third neutral arbitrator to be selected jointly by the two arbitrators. If the two arbitrators fail to agree upon a third arbitrator, then the American Arbitration Association will select a third neutral arbitrator. Discovery between the parties may take place prior to the case being presented to the panel. A written decision will issue upon presentment of the case, which decision will be binding upon the parties. The fees and expenses of the neutral arbitrator will be borne equally by the parties, and each party is responsible for its own costs, including legal fees, in connection with this procedure. If Executive defaults in this procedure, then Company may terminate this Agreement on its own after ten days written notice to Executive. If Company defaults in this procedure, the breach is deemed waived after ten days written notice from Executive.

14. Trade Secrets. With respect to Company's special techniques, patents, analyses, methods, forms, hardware systems, software programs, and customer lists, Executive acknowledges that this information: (a) belongs to Company; (b) contains specialized and confidential information not

generally known to the industry; (c) and constitutes Company's trade secrets. Executive recognizes and acknowledges that it is essential to Company to protect this trade information. Executive agrees to act as a trustee of this information and of any other confidential information learned in connection with the Executive's employment with Company. Executive further represents to Company that, as an inducement to Company to retain Executive, Executive will hold the information in trust and confidence for Company's sole use and benefit. During this Agreement's term, and for five (5) years thereafter, Executive agrees not to disclose this information to any person, firm, association, or other entity for any reason or purpose whatsoever unless the information has already become common knowledge or unless Executive is required to disclose it by government process.

15. Noncompetition. Company has retained Executive only for the purposes set forth in this Agreement, and the relationship to Company is that of an employee. During this Agreement's term, Executive will not enter into or take part in any business, profession, or other endeavor that competes with Company. Executive agrees not to compete either as an employee, agent, independent contractor, owner, or otherwise.

16. Restrictive Covenants. Executive agrees that for two (2) years after this Agreement's termination for any reason, with or without cause, or for a period of time equal to the length of the Executive's retention by Company if this period has been for less than six months, Executive will not directly or indirectly contact these then current Company clients and/or sponsors, including, but not limited to, the federal Defense Advance Research Projects Administration (DARPA), Advanced Technology Program (ATP), Department of Defense (DOD), or National Institute of Health (NIH), for the purpose of soliciting or servicing contracts for high technology development that competes with the Company. Executive agrees not to contact the above-mentioned clients and/or sponsors that directly compete with the Company, either on his own or on behalf of any other person, firm, company, or corporation. The parties acknowledge that they have attempted to limit the Executive from unfair competition. The parties recognize, however, that reasonable people may differ in making this determination. Consequently, the parties agree that, if the scope of enforceability of the restrictive covenant is in any way disputed at any time, a court or other trier of fact may modify and enforce the covenant to the extent that it believes to be reasonable under the circumstances existing at the time. Executive further acknowledges that in the event employment with Company terminates for any other reason, Executive will be able to earn a livelihood without violating these restrictions and that the ability to earn a living without violating these restrictions is a material condition to employment with Company.

17. Indemnification. The Company will indemnify Executive against any and all costs, expenses, losses, claims, damages, obligations or liabilities reasonably incurred by him in connection with any proceeding if, with respect to the acts or omissions of Executive which are the subject of the proceeding, Executive acted in good faith and in a manner he reasonably believed to be in the best interests of the Company and, in the case of a criminal action or proceeding, had no reasonable cause to believe Executive's conduct was unlawful. Executive shall promptly notify the Company in writing if any claim, action, suit or proceeding is brought against Executive with respect to which indemnity may be sought against the Company. The Company shall have the right to participate in and assume and control the defense thereof.

18. Breach of the Agreement. In the event of any claimed breach of this Agreement, the party claim to have committed the breach will be entitled to written notice of the alleged breach and a period of ten (10) days in which to remedy such breach.

19. Assignment. Executive agrees that this Agreement and its rights, interests, and benefits cannot be assigned, transferred, pledged or hypothecated in any way and will not be subject to execution, attachment, or similar process. Any attempt to do so contrary to the terms of this Agreement will be null and void and shall relieve Company of any liability under this Agreement.

20. Separability. If any provision, paragraph, or subparagraph of this Agreement is adjudged by any court of law to be void or unenforceable in whole or in part, the adjudication shall not be deemed to affect the validity of the remainder of the Agreement, including any other provision, paragraph, or subparagraph. Each provision, paragraph or subparagraph of this Agreement is declared to be separable from every other provision, paragraph, and subparagraph and constitutes a separate and distinct covenant.

21. Modifications. No change or modification of this Agreement will be valid unless in writing and signed by Company and Executive. No waiver of any provision of this Agreement will be valid unless in writing and signed by the person or party to be charged.

22. Binding Effect. This Agreement will be binding upon and inure to Company's benefit and be binding upon Company, Executive, and their respective successors, assigns, heirs, legal representatives, executors and administrators.

23. Arbitration. Any controversy or claim arising out of or related to this Agreement or its breach will be settled by arbitration in the City of New

York, in accordance with the governing rules of the American Arbitration Association then in effect. Judgment may be entered on the arbitrator's award in any court of competent jurisdiction.

24. Notice. All notices will be given in writing by certified mail and will be addressed to Company at its registered office in the State of New York and to Company's attorney, Frederica L. Miller, Esq., 60 East 42nd Street, Suite 2001, New York, NY 10165 and to Executive at the last known place of residence.

25. Attorney's Fees. If any party to this Agreement willfully breaches any of this Agreement's terms, then that party will pay to the nondefaulting party all of the nondefaulting party's costs and expenses, including attorney's fees, incurred by that party in enforcing this Agreement's terms. Loss to Company of the Award, and/or Company's discretionary evaluation of its employment needs is not a basis for a claim of willful breach.

26. Complete Agreement. This Agreement constitutes the entire agreement between the parties and contains all of the agreements between the parties with respect to this subject matter. This Agreement supercedes any and all other agreements, whether oral or in writing, between the parties with respect to this subject matter.

27. Governing Law. This Agreement will be subject to and governed by the laws of the State of New York.

28. Headings. The headings in this Agreement are inserted for convenience only and are not to be considered in construction of this Agreement's provisions.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed and delivered as of the date written below.

COMPUTER AIDED SURGERY, INC.

By _____

Its President

Date 26 Dec 2001

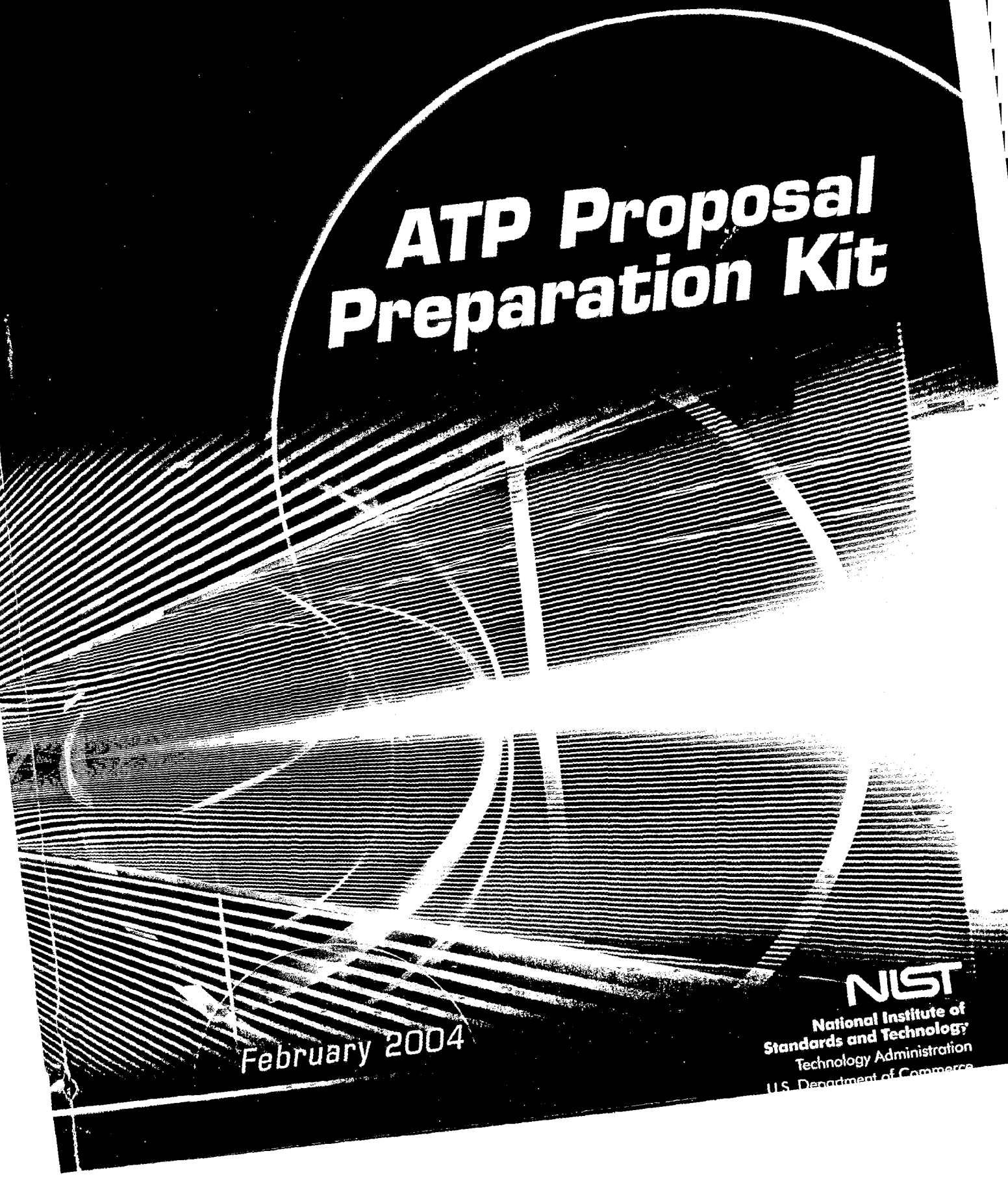
ELISHA GURFEIN

_____
Signature

Dec 26, 2001
Date

ADVANCED TECHNOLOGY PROGRAM

ATP Proposal Preparation Kit



February 2004

NIST
National Institute of Standards and Technology
Technology Administration
U.S. Department of Commerce

For a quick look to see if ATP is right for you and to answer the following questions:

- **What is ATP?**
- **Who may apply?**
- **How can I receive funding?**
- **When do I submit my proposal?**
- **Where do I submit my proposal?**

See Chapter 1, pages 1 through 3, in this Kit.

Telephone: 1-800-ATP-FUND or 1-800-287-3863*
Fax: 301-926-9524 or 301-590-3053
E-mail: atp@nist.gov
Internet: http://www.atp.nist.gov

***Advanced Technology Program (ATP) toll-free hotline. Call to hear recorded messages about the current status of ATP and workshops being held or to request that a name be added to the ATP mailing list.**

Foreword

I am pleased to provide you with this revised version of the *ATP Proposal Preparation Kit.* This kit provides all the necessary requirements and guidelines for developing an ATP proposal during fiscal year 2004. All individuals who are currently on the ATP mailing list will receive a copy of this kit as well as any competition announcements. If you are not on our mailing list and wish to be added, call us at 1–800–287–3863 or submit an electronic request at http://www.atp.nist.gov/atp/atpform.htm. To learn more about ATP, I encourage you to visit the ATP website at http://www.atp.nist.gov. The ATP website offers general information about ATP, a searchable database of previously funded ATP projects, and much more.

As U.S. industry vies for position in the global markets of the 21st century and faces unprecedented challenges from foreign competitors, it is more important than ever to emphasize our strengths. Innovation and entrepreneurship are and will remain our best strategies in this contest—our essential edge on the competition. ATP was established to leverage those strengths, to encourage entrepreneurship in research and development, and to foster technological innovation. The path-breaking new ideas that are the essence of ATP projects can come from any industry, any company. We look forward to working with you to dramatically change the future direction of technology.

Marc G. Stanley

Director, Advanced Technology Program
National Institute of Standards and Technology

Contents

I. Questions and Answers About the Advanced Technology Program (ATP) 1

A. General Information 1

1. What is ATP? 1
2. Who may apply? 1
3. How can I receive funding? 1
4. What information is required in an ATP proposal? 1
5. How many gates are in ATP's proposal submission process? 1
6. How are proposals submitted? 2
7. Will confidential/proprietary information in my proposal be protected? 2
8. Where can I seek help with preparing my proposal? 2
9. Does ATP hold any public meetings or conferences to assist in proposal preparation? 3
10. Is there a deadline for submitting an ATP proposal? 3
11. Where do I submit proposals? 3
12. Whom do I contact if I have questions? 4

B. Eligibility 4

1. Who is eligible to apply? 4
2. Can universities, government laboratories, independent research organizations, and nonprofit organizations participate? 5
3. Can a foreign-owned company apply for ATP funding? 5
4. Is a foreign-eligibility finding required for foreign subcontractors? 6
5. Can a foreign-owned company without a U.S.-incorporated subsidiary receive an ATP award? 6
6. Can a company owned by non-U.S. citizens and without a foreign parent company receive an ATP award? 6
7. Where can I find additional information regarding foreign-owned company eligibility? 6

C. Selection Criteria and Selection Process 6

1. What selection/evaluation criteria are used to select ATP proposals for funding 6
2. How are proposals selected for funding? 7
3. What are the most common reasons that a proposal submitted to ATP is not successful? 8

D. Ineligible Projects and Ineligible Costs 8

1. What types of projects are ineligible for ATP funding? 8
2. What types of costs are ineligible/unallowable? 9
3. Can a university employee establish a company and subcontract back to his/her university? 10
4. Can an individual who has a financial or other interest in a company receive a subcontract from that company? 10
5. Will ATP fund research performed outside the United States? 10

E. Funding and Cost Sharing 10

1. How much funding can a company/organization receive, and is cost sharing required? 10
2. How does ATP define *cost sharing?* 11
3. What are direct and indirect costs? 11
4. I am a small startup company and do not have any indirect costs. If funded, the ATP project would be the only project for my company. Will ATP fund a proposal that only has direct costs? 12
5. I am a small startup company and expect to cost share direct costs through the use of state or other private investors. If those resources fall through after I receive an ATP award, will I be expected to make up the cost-share gap? 12
6. Can Cooperative Research and Development Agreement (CRADA) funds be used as cost sharing? May I count my company CRADA contribution as cost share? 12
7. Can independent research and development (IR&D) funds be used as cost sharing? 12

F. Intellectual Property 13

1. Who retains title to patentable inventions arising from an ATP-funded project? 13
2. Does the federal government have any rights to patentable inventions arising from an ATP-funded project? 13

G. Human and Animal Subjects 13
1. Will ATP fund projects involving human subjects? 13
2. We are not a biotech company. Does our research involve human subjects? ... 14
3. Will ATP fund projects involving animal subjects? 14

H. Award Requirements 14
1. If my proposal is selected for funding, what terms and conditions must I follow? 14
2. How will I receive funds if my proposal is selected for funding? 14

II. Proposal Format and Submission Requirements 15

A. Proposal Format for Submission to Gates 1 and 2 15
1. Bindings 15
2. Double-Sided Copy 15
3. E-mail Proposal Submissions 15
4. Facsimile (FAX) Proposal Submissions 15
5. Font 15
6. Line Spacing 15
7. Margins 15
8. Number of Copies 15
9. Page Limit 15
10. Page Numbering 15
11. Paper Size 15
12. Proposal Language 15
13. References 15
14. Table of Abbreviations 15
15. Table of Contents 15
16. Typed Document 15
17. Use of Metric/System International (SI) Units 15

B. Electronic Proposal Submission 16

C. Documentation Requirements for Gates 1 and 2 Proposal, Unless Otherwise Specified 16
1. Single Company Only 16
2. Joint Venture Only 17
3. Both Single Company and Joint Venture 18

III. Guidelines for Preparing Project Narrative 21

A. Gate 1 Project Narrative Content 21

Executive Summary 21

Scientific and Technological Merit Project Narrative 21

Technical Innovation 22

High Technical Risk With Evidence of Scientific Feasibility 23

Detailed Technical Plan 24

Potential for Broad-Based Economic Benefits—Preliminary Information 28

B. Gate 2 Project Narrative Content 29

Potential for Broad-Based Economic Benefits 29

National Economic Benefits 30

Need for ATP Funding 30

Pathway to Economic Benefits 31

Exhibits 37

1. Checklist/Reminders for Submission of an ATP Proposal 39
2. Human Subjects Determination Checklist 43
3. Form NIST-1262 (Pages 1 & 2): Single-Company Advanced Technology Program (ATP) Proposal Cover Sheet 47
4. Form NIST-1262 (Page 3): Estimated Multi-Year Budget—Single Company 53
5. Form NIST-1262 (Page 4): Subcontracts 57
6. Form NIST-1263 (Pages 1 & 2): Joint Venture Advanced Technology Program (ATP) Proposal Cover Sheet 61
7. Form NIST-1263 (Page 3): Estimated Multi-Year Budget—Joint Venture 67
8. Form NIST-1263 (Page 4): Other Joint Venture Participants 71
9. Form NIST-1263 (Page 5): Subcontracts 75
10. Budget Narrative 79
11. Foreign-Owned Company Questionnaire 85
12. R&D Work Performed Outside the United States by the Recipient or Subcontractor Questionnaire 87

Appendices 89

A. ATP Statute A-1

B. ATP Rule—15 C.F.R. Part 295 ..... B-1

CHAPTER 1

Questions and Answers About the Advanced Technology Program (ATP)

A. General Information

1. What is ATP?

In 1990 ATP began to provide cost-shared funding to industry to accelerate the development and broad dissemination of challenging, high-risk technologies that promise significant commercial payoffs and widespread benefits for the nation. This unique government-industry partnership aids companies in accelerating the development of emerging or enabling technologies that lead to revolutionary new products and industrial processes and services that can compete in rapidly changing world markets. ATP challenges the research and development (R&D) community to take on higher technical risk projects with commensurately higher potential payoffs for the nation than they would otherwise pursue. The ATP statutory authority is 15 U.S.C. § 278n (see Appendix A or http://www.atp.nist.gov/atp/helpful.htm)[1]. The ATP implementing regulations are set forth in 15 C.F.R. Part 295 (see Appendix B or http://www.atp.nist.gov/atp/helpful.htm).

2. Who may apply?

A U.S.-owned, single, for-profit company or an industry-led joint venture may apply. See Section B of this chapter for more details.

[1]Websites listed in this publication are accurate as of the publishing date. Check www.atp.nist.gov/atp/helpful.htm for updates to websites.

3. How can I receive funding?

You must submit a proposal to ATP in response to a solicitation/request for proposal published by ATP. Notices are published in the *Federal Register* announcing the availability of ATP funds and are posted on the ATP website (http://www.atp.nist.gov).

4. What information is required in an ATP proposal?

Information requirements are discussed in detail in Chapters 2 and 3 of this *Proposal Preparation Kit.* ATP reviews proposals under a multi-stage and sequential review process; therefore, prescribed information is requested at different stages called gates.

5. How many gates are in ATP's proposal submission process?

There are four gates, as follows:

Gate 1: Detailed information addressing the scientific and technological merit selection criterion and preliminary information addressing the potential for broad-based economic benefits selection criterion are submitted. If the information is determined to meet the selection criteria, the proposer is notified that the proposal has passed the Gate 1 stage and is asked to submit the required Gate 2 information.

Gate 2: Detailed information addressing the potential for broad-based economic benefits selection criterion and the Budget Narrative are submitted. If the information submitted is determined to have high merit, the proposer is notified that the proposal has been selected as a semi-finalist and proceeds to Gate 3.

Gate 3: An invitation to the National Institute of Standards and Technology/ATP for an oral review is issued. Required forms and additional documentation are submitted, as requested by ATP. After the oral review, if ATP determines, based on all the information received, that the proposal has high merit, the proposal is considered a finalist and is recommended to the Selecting Official. If selected by the Selecting Official, the proposal proceeds to Gate 4.

Gate 4: If the proposal is selected, the final award is processed and issued and funding begins.

6. How are proposals submitted?

Proposals may be submitted either electronically or in hardcopy. Electronic submissions are encouraged and save the proposer mailing and copying fees. See Chapter 2, Section A, for format instructions and Chapter 2, Section B, for electronic submission guidance. Also visit the ATP Electronic Submission System website at http://ess.atp.nist.gov, which provides instructions and tools for submitting ATP proposals securely over the Internet.

7. Will confidential/proprietary information in my proposal be protected?

Yes. All individuals who have access to proposals must sign nondisclosure agreements. The government will protect confidential/proprietary information about business operations and trade secrets possessed by any company or participant the full extent of the law. Such information will withheld from disclosure pursuant to the followi statutes which can be found at http://www.atp.nist.gov/atp/helpful.htm.

a. ATP Statute—15 U.S.C. § 278n(d)(5).

b. Trade Secrets Act—18 U.S.C. § 1905.

c. Freedom of Information Act (FOIA)—5 U.S.C. § 552(b).

d. Economic Espionage Act—18 U.S.C. § 1832.

In view of the above, proposers are advised that proposals are unlikely to be competitive if significant technical and/or business details are omitted due to the proposer's reluctance to reveal confidential information.

8. Where can I seek help with preparing my proposal?

a. Visit the ATP Alliance Network website at http://www.atp.nist.gov/alliance/welcome.htm, which provides useful tools for creating and managing R&D partnerships. The website offers interactive forums such as the Collaboration Bulletin Board, through which potential proposers can anonymously post their interest in finding a partner, and the R&D Alliances Forum, where individuals can exchange their ideas and questions about high-risk R&D alliances.

b. Contact the NIST Manufacturing Extension Partnership (MEP), a nationwide network of locally managed extension centers whose sole purpose is to provide small- and medium-sized manufacturers with the help they need to succeed. The centers provide guidance to high-technology companies seeking resources and

teaming relationships that help with commercialization efforts. To contact a MEP center, call 1–800–MEP–4–MFG (1–800–637–4634) or visit MEP's website at http://www.mep.nist.gov.

c. Contact state agencies.

9. Does ATP hold any public meetings or conferences to assist in proposal preparation?

Yes. ATP typically holds one or more proposers' conferences per year. These meetings provide general information regarding the program, tips on preparing proposals, and the opportunity for questions and answers. Proprietary technical or business discussions about specific project ideas with NIST staff are not permitted at the public meeting(s) or at any time before submitting the proposal to ATP. Therefore, you should not expect to have proprietary issues addressed at the public meeting(s).

Attendance at ATP proposers' conferences is not required; many successful ATP recipients have not attended a proposers' conference. However, those who have attended said they found the information helpful. Information regarding dates and locations of ATP proposers' conferences is published in the *Federal Register* and posted on the ATP website. Additionally, all those on the ATP mailing list (http://www.atp.nist.gov/atp/atpform.htm) are notified when the conferences are announced.

Presentation materials from proposers' conferences will be made available on the ATP website.

NIST/ATP staff will not critique proprietary project ideas while they are being developed by a proposer. However, NIST/ATP staff will, at any time, answer questions that you may have about our project selection criteria, selection process, eligibility requirements, cost-sharing requirements, and the general characteristics of a good ATP project.

10. Is there a deadline for submitting an ATP proposal?

Yes. The deadline date(s) will be published in the *Federal Register* and posted on the ATP website. Once an ATP solicitation/request for proposal is published, proposals may be submitted until the deadline date(s). The most up-to-date information about ATP competitions is posted on the ATP website. In addition, you can have your name added to the ATP mailing list (http://www.atp.nist.gov/atp/atpform.htm) so that you are notified when a new competition is announced.

11. Where do I submit proposals?

Proposals should be submitted to either of the following locations and not directly to ATP staff:

a. Electronic: use the downloadable forms and the Forms Viewer at (http://ess.atp.nist.gov).

b. Hardcopy:

Advanced Technology Program
National Institute of Standards
and Technology
Administration Building 101, Room A413
100 Bureau Drive, Stop 4701
Gaithersburg, MD 20899–4701

12. Whom do I contact if I have questions?

Subject Area	Point of Contact
Competition process, project selection criteria, or other programmatic questions	Bettijoyce Lide Phone: 301–975–2218 Fax: 301–926–9524 E-mail: bettijoyce.lide@nist.gov
Eligibility and cost-sharing requirements, budgets, or other administrative questions	Barbara Lambis Phone: 301–975–4447 Fax: 301–869–1150 E-mail: barbara.lambis@nist.gov
Human and/or animal subjects used in research	Human and Animal Subjects Advisor Phone: 301–975–8779
Electronic proposal submission	John Garguilo Phone: 301–975–4426 Fax: 301–926–9524 E-mail: john.garguilo@nist.gov
Foreign participation as single-company proposers, joint ventures, or subcontractors	Connie Chang Phone: 301–975–4318 Fax: 301–975–4776 E-mail: connie.chang@nist.gov

B. Eligibility

1. Who is eligible to apply?

U.S.-owned, single, for-profit companies and industry-led joint ventures may apply for ATP funding. In addition, companies incorporated in the United States that have parent companies incorporated in another country may apply as discussed in Section 3 below. The term *company* means a for-profit organization, including sole proprietorships, partnerships, limited-liability companies (LLCs), and corporations (15 C.F.R. § 295.2).

a. **Single Company**—a single small, medium, or large for-profit company, including an LLC. The single company must be substantially involved in the R&D, with a leadership role in programmatically steering the project and facilitating definition of the research agend

b. **Joint Venture**—at least two separately owr for-profit companies, both of which are sut stantially involved in the R&D and both of which are contributing to the cost-sharing requirement. ATP joint ventures consist of companies that formally agree (i.e., sign a Joint Venture Agreement as discussed in Chapter 2, Section C) to collaborate on the R&D and establish an effective plan to com mercialize the technology if successful. In addition to comprising at least two separatel owned for-profit companies, a joint venture may include additional for-profit companies and other organizations that perform researc and that may or may not contribute nonfeder funds to the project.

2. Can universities, government laboratories, independent research organizations, and nonprofit organizations participate?

Yes. Universities, government laboratories (excluding NIST laboratories), independent research organizations, and nonprofit organizations may participate in an ATP project in the following two ways:

a. As subcontractors to a single company or to a joint venture.

b. As additional partners in a joint venture. In addition to a for-profit company, any one of these four types of organizations (universities, government laboratories, independent research organizations, and nonprofit organizations) can serve as the catalyst to organize a joint venture. However, of these four types of organizations, only an independent research organization or a nonprofit organization may submit a proposal on behalf of a joint venture and administer the project, provided that the following two conditions are met:

   (1) As described above, the joint venture must include at least two separately owned for-profit companies, both substantially involved in the R&D and both contributing to the cost-sharing requirement.

   (2) The joint venture must be industry led. In other words, the industrial partners must take a leadership role in programmatically steering the project, facilitate definition of the research agenda, be substantially involved in the R&D, and commit to the commercialization plans if the technology is successfully developed.

3. Can a foreign-owned company apply for ATP funding?

Yes, provided that certain requirements are met. A company incorporated in the United States that has a parent company incorporated in another country is eligible to apply for and receive an ATP award if it meets the conditions in the ATP legislation (15 U.S.C. § 278n(d)(9)) and regulations (15 C.F.R. § 295.3). Before making the final award, ATP will make a foreign-eligibility finding based on these conditions regarding the company's participation in the ATP project. The foreign eligibility finding involves the collection of evidence of whether the following conditions are met:

a. the company's participation in the ATP project is in the economic interest of the United States, and

b. the home country of the parent company provides all of the following:

   (1) comparable opportunities for U.S.-owned companies to participate in government-funded programs similar to ATP,

   (2) comparable local investment opportunities for U.S.-owned companies, and

   (3) adequate and effective protection of U.S.-owned intellectual property rights.

ATP takes responsibility for gathering information related to the above requirements. The submitting organization must provide information in the Gate 2 submission (see Chapter 2) related to the role of the foreign-owned company in the project to help address foreign eligibility requirement 3.a above. Evidence that the company's participation is in the economic interest of the United States includes the following:

a. a sound justification that the involvement by the company is necessary to achieve the technical or commercial objectives of the project;

b. documentation that the company makes investments in research, development, and manufacturing in the United States;

c. documentation that the company makes significant contributions to employment in the United States;

d. documentation that the company agrees to promote the manufacture of products within the United States resulting from ATP-supported technology and to procure supplies from competitive U.S. suppliers; and

e. other aspects relevant to the project's potential to produce broad-based economic benefits for the United States.

4. Is a foreign-eligibility finding required for foreign subcontractors?

No. The submitting organization, however, must justify the use of foreign-owned or foreign-located subcontractors or subsidiaries and explain how their participation will benefit the U.S. economy. The submitting organization should state how and why U.S. sources were judged to be unavailable and inadequate in meeting the project goals.

5. Can a foreign-owned company without a U.S.-incorporated subsidiary receive an ATP award?

No. Foreign-owned companies located outside the United States cannot receive an ATP award. According to ATP's founding legislation, only U.S.-owned companies and U.S. subsidiaries of foreign-owned companies that meet certain requirements are eligible to receive ATP funding.

6. Can a company owned by non-U.S. citizens and without a foreign parent company receive an ATP award?

No. However, a company that is incorporated in the United States and owned by one or more non-U.S. citizen green-card holders but that does not have a foreign parent company may apply for an ATP award, but it cannot receive any funding unless the ownership issue has been resolved (e.g., the owner has since become a U.S. ci or ownership has been transferred to a U.S. citizen or citizens) before final award selec Awards will not be deferred for this issue tc resolved.

7. Where can I find additional inf mation regarding foreign-owne company eligibility?

Additional information is available in the A booklet *ATP Eligibility Criteria for U.S. Subsidiaries of Foreign-Owned Companies: Legislation, Implementation, and Results,* w is available at http://www.atp.nist.gov/eao/ir-6099/contents.htm.

C. Selection Criteria and Selection Process

1. What selection/evaluation crit are used to select ATP propos for funding?

The evaluation criteria used to select a propo for funding and their respective weights are f in 15 C.F.R. § 295.6 and are listed below. No proposal will be funded unless ATP determin that it has scientific and technological merit a that the proposed technology has strong pote for broad-based economic benefits for the nat Additionally, no proposal will be funded that does not require federal support, that is produ development rather than high-risk R&D, that does not display an appropriate level of comn ment from the proposer, and that does not hav adequate technical and commercialization pla Meeting the scientific and technological merit criterion will not make up for major flaws in t potential for broad-based economic benefits selection criterion and vice versa. Detailed gu ance on how to address the selection criteria is provided in Chapter 3.

a. **Scientific and Technological Merit (50 percent).** This selection criterion has three critical components: (1) Technical Innovation, (2) Technical Risk With Evidence of Scientific Feasibility, and (3) Technical Plan.

The proposed technology must be highly innovative. The research must be challenging, with high technical risk. It must be aimed at overcoming an important problem (or problems) or exploiting a promising opportunity. The technical leverage of the technology must be adequately explained. The research must have a strong potential for advancing the state of the art and contributing significantly to the U.S. scientific and technical knowledge base. The technical plan must be clear and concise and must clearly identify the core innovation, the technical approach, the major technical hurdles, and the attendant risks, and it must clearly establish feasibility through adequately detailed plans linked to major technical barriers. The plan must address the questions of "what, how, where, when, why, and by whom" in substantial detail. ATP will assess the proposing team's relevant experience for pursuing the technical plan. The team carrying out the work must demonstrate the high level of scientific/technical expertise needed to conduct the R&D and have access to the necessary research facilities.

b. **Potential for Broad-Based Economic Benefits (50 percent).** This selection criterion has three critical components: (1) National Economic Benefits, (2) Need for ATP Funding, and (3) Pathway to Economic Benefits.

The proposed technology must have a strong potential to generate substantial benefits for the nation that extend significantly beyond the direct returns to the proposing organization(s). The proposal must explain why ATP support is needed and what difference ATP funding is expected to make in terms of what will be accomplished with the ATP funding versus without it. The pathway to economic benefits must be described, including the proposer's plan for getting the technology into commercial use as well as additional routes that might be taken to achieve broader diffusion of the technology. The proposal should identify the expected returns that the proposer expects to gain as well as returns that are expected to accrue to others—that is, spillover effects. ATP will assess the proposer's relevant experience and level of commitment to the project; the project's organizational structure and management plan, including the extent to which participation by small businesses is encouraged and is a key component in a joint venture proposal; and for large single-company proposers, the extent to which subcontractor/subrecipient teaming arrangements are featured and are a key component of the proposal.

2. How are proposals selected for funding?

All proposals are selected based on a peer-review process, as described in 15 C.F.R. § 295.4. Proposals judged through Gates 1 and 2 to have sufficient merit based on the established selection criteria receive further consideration and are referred to as *semifinalists*. Semifinalist proposers will be invited to NIST/ATP for an oral review (Gate 3) of their proposals. In some cases, site visits may be required. Semifinalist proposals are then ranked, and the Selecting Official selects funding recipients based on the ranking, the availability of funds, the adherence to ATP selection criteria, and the appropriate distribution of funds among technologies and their applications. NIST reserves the right to deny awards in any case where a reasonable doubt exists regarding a proposer's ability to comply with ATP requirements or to handle federal funds responsibly. **All funding decisions are final and cannot be appealed.** NIST/ATP reserves the right to negotiate the cost and scope of the proposed work with the proposers that have been selected to receive awards. For example, NIST/ATP may

require that the proposer delete from the scope of work a particular task that is deemed by NIST/ATP to be product development or otherwise inappropriate for ATP support.

3. What are the most common reasons that a proposal submitted to ATP is not successful?

a. Lack of clear definition of technical risks or barriers that prevent progress on the commercial front. Less competitive proposals often fail to answer the question, "What technical issue or issues are preventing you from exploiting this technology for this class of applications?"

b. Lack of an innovative technological approach—that is, the concept or end products may be innovative, but reaching the goal is based on state-of-the-art techniques that will not be advanced.

c. Lack of detail in the technical plan or failure to clearly describe how the path to innovation will be accomplished. For example:

   (1) Use of a trial-and-error approach to generate new products or processes based on state-of-the-art techniques that does not result in advancing the methodology beyond trial and error.

   (2) Risks in the project not described at the scientific level other than that the approach may not work as expected, or there is no clear identification of alternatives for various risks at each step in the R&D.

   (3) Straightforward scale-ups based on standard engineering practices and state-of-the-art techniques that will not advance scale-up methodology (e.g., faster, better, cheaper the next time).

   (4) Use of proprietary techniques that are already developed in-house to generate novel products or processes where there no expectation to move the technique(s) to a next-generation advancement.

d. A general description of the market opportunity with no specific market segment analysis of, for example, size, sales, potential customers, and competitors.

e. Lack of detail about the approach to be taken to commercialize the technology after the ATP project ends, or failure to address market opportunity.

f. Unconvincing case for the need for ATP funding, or the difference that ATP can make, and failure to describe actions taken to secure non-ATP funding (including evidence of the results of those actions).

D. Ineligible Projects and Ineligible Costs

1. What types of projects are ineligible for ATP funding?

a. Straightforward improvements of existing products or product development.

b. Projects that are basic research.

c. Projects that are Phase II, III, or IV clinical trials.

d. Pre-commercial-scale demonstration projects where the emphasis is on demonstrating that some technology works on a large scale or is economically sound rather than on R&D that extends the state of the art.

e. Projects that ATP believes would likely be completed without ATP funds in the same time frame or nearly the same time frame or with the same scale or scope.

i. Predominantly straightforward, routine data gathering (e.g., creation of voluntary consensus standards, data gathering/ handbook preparation, testing of materials, or unbounded research aimed at basic discovery science) or application of standard engineering practices.

j. Projects that are simply a follow-on or a continuation of tasks previously funded in ATP projects from essentially the same proposing team.

k. Projects in which the only risk is market oriented—that is, the risk that the end product may not be embraced by the marketplace.

2. What types of costs are ineligible/unallowable?

The following items, regardless of whether they are allowable under the federal cost principles, are unallowable under ATP:

a. Marketing, sales, or commercialization costs, unless they are included in a federally approved indirect cost rate.

b. Costs for the construction of new buildings or extensive renovations of existing laboratory buildings. However, costs for the construction of experimental research and development facilities to be located within a new or existing building are allowable provided that the equipment or facilities are essential for carrying out the proposed scientific and technical project and are approved by the NIST Grants Officer.

c. Indirect costs for single-company recipients, which must be absorbed by the company. (Note that with large businesses submitting proposals as single-company proposers, indirect costs absorbed by the large business may be used to meet the cost-sharing requirement.)

d. Bid and proposal costs, tuition costs, and costs for marketing surveys, commercialization studies, and general business planning, unless they are incorporated into a federally approved indirect cost rate. However, a university participating in an ATP project as a subcontractor or as a joint venture partner may charge ATP for tuition remission or other forms of compensation in lieu of wages paid to university students working on ATP projects but only as provided in OMB Circular A-21, Section J.41. In such cases, tuition remission would be considered a cash contribution rather than an in-kind contribution.

e. For research involving human and/or animal subjects, any costs used to secure Institutional Review Board or Institutional Animal Care and Use Committee approvals before the award or during the award.

f. Relocation costs, unless they are included in a federally approved indirect cost rate.

g. Office furniture costs, unless they are included in a federally approved indirect cost rate.

h. Costs for general purpose office equipment and supplies that are not used exclusively for the research—for example, office computers, printers, copiers, paper, pens, and toner cartridges.

i. Subcontractor expenses such as those for office supplies and conferences/workshops.

j. Patent costs and legal fees, unless they are included in a federally approved indirect cost rate.

k. Profit, management fees, interest on borrowed funds, or facilities capital cost of money.

l. Subcontracts to another part of the same company or to another company with identical or nearly identical ownership. Work proposed by another part of the same company or by another company with identical or nearly identical ownership should be shown as funded through interorganizational transfers

that do not contain profit. Interorganizational transfers should be broken down in the appropriate budget categories.

3. Can a university employee establish a company and subcontract back to his/her university?

Generally no. This would present a conflict of interest. However, under certain circumstances, for example, if the university's participation is unique and essential to the project, the subcontracting arrangement may be considered. In such a case, the organization/individual with the conflict of interest may not benefit or profit from the subcontract. For more information, see the Codes of Conduct guidance in 15 C.F.R. § 14.42 (http://www.atp.nist.gov/atp/helpful.htm).

4. Can an individual who has a financial or other interest in a company receive a subcontract from that company?

Generally no. See the answer to D.3 above.

5. Will ATP fund research performed outside the United States?

Possibly. Although ATP is not precluded from funding research performed outside the United States, proposals involving significant research outside the United States would likely be less competitive when evaluated against the ATP selection criterion related to how national economic benefits accrue to the United States. Any proposed use of a foreign subcontractor or a foreign-located organization must be justified in the proposal. This justification must include why the work or services cannot be performed equivalently or obtained in the United States.

E. Funding and Cost Sharin

1. How much funding can a compan organization receive, and is cost sharing required?

a. A **single company** can receive up to a total of $2 million for R&D activities for up to 3 years. ATP funds may only be used to pay direct costs for single-company recipients. Single-company recipients are responsible fc funding all of their indirect/overhead costs. Small- and medium-sized companies applyir as single-company proposers are not require to provide cost sharing of direct costs; however, they may pay a portion of the direct costs if they propose to, in addition to all ind rect costs throughout the project. If a single company proposes to pay direct costs, it will become a requirement of the award. The com pany will be responsible for meeting its committed cost share in accordance with its approved budget throughout the award.

Large companies applying as single-compan proposers must cost share at least 60 percent of the yearly total project costs (direct plus all of the indirect costs). A *large company* is defined as any business, including any parent company plus related subsidiaries, having annual revenues in excess of $3.043 billion. (Note that this number will likely be updated annually and will be noted in future annual announcements of availability of funds and revised editions of the *ATP Proposal Preparation Kit.*)

b. A **joint venture** can receive funds for R&D activities for up to 5 years with no funding limitation other than the announced availability of funds. Joint ventures must cost share more than 50 percent of the yearly total project costs (direct plus indirect costs).

If an award is issued to a joint venture, each joint venture participant will be responsible for meeting its committed cost share in accordance with its approved budget throughout the award. No joint venture participant will be responsible for the cost-share commitment of any other joint venture participant. However, with the agreement of the joint venture participants, along with notification to the NIST Grants Officer, a joint venture participant that has exceeded its cost-share commitment may allow its excess cost share to be applied to the cost-share deficit of another joint venture participant, so that the overall joint venture cost share is met.

2. How does ATP define *cost sharing?*

Cost sharing is that portion of the project costs not borne by the federal government and includes direct and indirect costs. Sources of revenue to satisfy the required cost share include cash and in-kind contributions. Cash contributions can be from recipient, state, county, city, or other nonfederal sources. In-kind contributions can be made by recipients or nonfederal third parties (excluding subcontractors) and can include, but are not limited to, equipment, research tools, software, and supplies. Except as specified in 15 C.F.R. § 295.25, the value of in-kind contributions shall be determined in accordance with 15 C.F.R. § 14.23. The value of in-kind contributions will be prorated according to the share of total use dedicated to the ATP project. Labor/personnel costs are not in-kind contributions; they are cash contributions. ATP limits the total value of in-kind contributions that can be used to satisfy the cost share to 30 percent of the nonfederal share of the total project costs.

Any cost sharing must be in accordance with the "cost sharing or matching" provisions of 15 C.F.R. Part 14, *Uniform Administrative Requirements for Grants and Cooperative Agreements With Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations* (http://www.atp.nist.gov/atp/helpful.htm).

Additionally, as with the federal share, any costs included as cost share must be allowable under the following applicable federal cost principles. These documents may be found at http://www.atp.nist.gov/atp/helpful.htm:

a. For-profit companies, 48 C.F.R. Part 31.

b. Universities, OMB Circular A-21.

c. Nonprofit organizations, OMB Circular A-122.

d. Hospitals, 45 C.F.R. Part 74, Appendix E.

3. What are direct and indirect costs?

Direct costs are those that are directly related to a specific, single cost objective. Examples include personnel, travel, equipment, subcontractors, and materials and supplies. An indirect cost is any cost not directly identified with a single, final cost objective but identified with two or more final cost objectives or an intermediate cost objective. After direct costs have been determined and charged directly to the project or other work, indirect costs are those remaining to be allocated to the several cost objectives. Because of diverse characteristics and accounting practices of recipient organizations, it is not possible to specify the types of costs that may be classified as indirect costs in all situations. However, typical examples of indirect costs for many organizations include general administration such as salaries and expenses of executive officers, rent, utilities, personnel administration, maintenance, library expenses, and accounting. ATP shall interpret indirect costs in accordance with applicable federal cost principles.

4. I am a small startup company and do not have any indirect costs. If funded, the ATP project would be the only project for my company. Will ATP fund a proposal that only has direct costs?

No. When the assertion is made that a company has no indirect costs, it raises the following concerns:

a. If a company claims to have no indirect costs, this suggests to ATP that either the company is inexperienced in its fiscal affairs or the company has no intention of carrying on any business other than performing research for the ATP project. On this latter point, ATP will not pay for commercialization activities in which the company may engage at some point to earn revenues.

b. ATP projects are industry/government, cost-shared projects. A company proposing to recover 100 percent of the project costs from ATP is not complying with the spirit of the ATP statute because the company has no funds of its own at risk. In addition, if the company is not sharing in the risk of the investment with ATP, it gives the appearance that it is not very committed to moving the technology into the marketplace. Therefore, a proposal claiming no indirect costs is unlikely to receive an ATP award.

5. I am a small startup company and expect to cost share direct costs through the use of state or other private investors. If those resources fall through after I receive an ATP award, will I be expected to make up the cost-share gap?

Yes. If a single-company or joint venture proposal is selected for funding, the recipient's percentage of cost sharing will be made a part of the award, and only rarely will NIST reduce it after the award is issued. NIST cannot violate ATP statutory cost-sharing requirements.

6. Can Cooperative Research and Development Agreement (CRADA) funds be used as cost sharing? May I count my company CRADA contribution as cost share?

No. Since CRADA funds derive from federal sources, they cannot be used for cost-sharing purposes. In the event that CRADA funds have been awarded in areas closely related to the ATP project, the proposer must make a clear distinction between the two projects. Recovering the proposer's cost share through a CRADA would be contrary to the kind of financial commitment expected of proposers by the ATP statute. In addition, title to any inventions arising from an ATP-funded project must be held by a for-profit company or companies incorporated or organized in the United States. Federal laboratories cannot hold title to inventions from ATP-funded research. This is another reason to keep the projects separate and distinct.

7. Can independent research and development (IR&D) funds be used as cost sharing?

The fundamental expectation for cost sharing is that the proposer's share of the ATP project cost will be funded from nonfederal sources, such as retained earnings or profits, not funds included as an indirect expense that is subsequently allocated for reimbursement under federally funded procurement contracts, grants, and other agreements. Recovering the proposer's cost share as part of its IR&D/General and Administrative (G&A) allocation to other federally funded projects would be contrary to the kind of financial commitment expected of proposers by the ATP statute.

Proposers **MAY NOT** classify the nonfederal share of the ATP project costs as an IR&D expense that is subsequently allocated, either as

a separate cost or as an element of a G&A cost pool, to federally funded procurement contracts, grants, or other agreements.

Proposers **MAY** allocate to an ATP project IR&D or G&A costs that include IR&D as an element provided that the IR&D/G&A rate applied to the ATP project is a federally approved indirect cost rate.

F. Intellectual Property

1. Who retains title to patentable inventions arising from an ATP-funded project?

Title to any inventions arising from an ATP-funded project must be held by a for-profit company, or companies, incorporated or organized in the United States. A university, government laboratory, independent research organization, or other nonprofit organization cannot retain title to patents, although such organizations can receive mutually agreeable payments (either one-time or continuing) from the company or companies holding title to the patent. However, a for-profit corporation organized by a university can be considered a for-profit company for the purpose of retaining title to patents arising from an ATP award. In such a case, documentation of the for-profit status must be provided in the proposal. If your organization is not a for-profit company but plans to be involved in an ATP project, you will not be able to retain title to any patentable inventions arising from the ATP project. Please make sure your legal department is aware that ATP cannot waive this mandated provision (15 U.S.C. § 278n(d)(11)(A) and 15 C.F.R. § 295.2). Title to any such invention shall not be transferred or passed, except to a company organized in the United States, until the expiration of the first patent obtained in connection with such invention.

2. Does the federal government have any rights to patentable inventions arising from an ATP-funded project?

Yes. The United States reserves a nonexclusive, nontransferable, irrevocable, paid-up license to practice or have practiced for or on behalf of the United States any patentable invention arising from an ATP award. The federal government shall not, however, in the exercise of such license, publicly disclose proprietary information related to the license. The federal government also has march-in rights in accordance with 37 C.F.R. § 401.14(j). Since its inception in 1990, ATP has not exercised either of these rights.

G. Human and Animal Subjects

1. Will ATP fund projects involving human subjects?

Yes. Research involving human subjects must be in compliance with applicable federal regulations and NIST policies for the protection of human subjects. Human subjects research involves interactions with live human subjects or the use of data, images, tissue, and/or cells/cell lines (including those used for control purposes) from human subjects. Research involving human subjects may include activities such as the use of image and/or audio recordings of people, taking surveys or using survey data, using databases containing personal information, and many tasks beyond those within traditional biomedical research. A Human Subjects Determination Checklist is included in **Exhibit 2** to assist you in determining whether your proposal has human subjects involvement, which would require additional documents with the Gate 1 and/or Gate 3 submission(s). Detailed information regarding the use of human subjects in research projects

and required documentation is available at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm, or by calling 1–800–287–3863.

2. We are not a biotech company. Does our research involve human subjects?

It could. For example, manufacturing, electronic, and information technology projects may use human subjects in research that falls within the regulations. The use of human subjects in research is not limited to biologically based studies; there are numerous examples of non-medical research proposals that may use human subjects or data with personal information about people. For example, a computer software company may propose to have a new web-based curriculum reviewed by a group of volunteers and solicit feedback on such things as usability, design, and content. The use of certain types of volunteers to review the web-based system (or the curriculum in a software format) may constitute the use of human subjects as defined by federal regulations. This type of research may require the submission of certain documents to NIST.

3. Will ATP fund projects involving animal subjects?

Yes. Research involving animal subjects must be in compliance with applicable federal regulations and NIST policies for the protection of animal subjects. Vertebrate animal research involves live animals that are being cared for, euthanized, or used by the project participants to accomplish research goals or for teaching or testing. The regulations do not apply to animal tissues purchased from commercial processors or tissue banks or to uses of preexisting images of animals (e.g., a wildlife documentary or pictures of animals in newscasts). Detailed information regarding the use of animal subjects in research projects and required documentation can be obtained at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm, or by calling 1–800–287–3863.

H. Award Requirements

1. If my proposal is selected for funding, what terms and conditions must I follow?

For your convenience, the award form for the cooperative agreement and the standard terms and conditions are available at http://www.atp.nist.gov/atp/helpful.htm.

2. How will I receive funds if my proposal is selected for funding?

Award funds are disbursed through electronic funds transfers using the Department of Treasury's Automated Standard Application for Payment (ASAP) system. Detailed information about ASAP is available at http://www.atp.nist.gov/atp/helpful.htm.

CHAPTER II

Proposal Format and Submission Requirements

NOTE: Proposals that deviate substantially from these guidelines or that omit required information may be found unresponsive and may not be considered for funding.

A. Proposal Format for Submission to Gates 1 and 2

1. **Bindings.** Bind all (including signed original) but one copy of the proposal securely. Bindings that permit the proposal to lie flat while being read are preferred. Loose-leaf ring binders or stapled copies are **not** acceptable. If you are submitting proposals electronically, paper copies are not required.
2. **Double-sided copy.** Print on both sides of the paper (front to back counts as two pages).
3. **E-mail proposal submissions.** Will **not** be accepted.
4. **Facsimile (fax) proposal submissions.** Will **not** be accepted.
5. **Font.** Times New Roman or Arial and readable (12-point minimum).
6. **Line spacing.** Single.
7. **Margins.** 1 inch top, bottom, left, and right.
8. **Number of copies.** 16 (1 original, signed, bound proposal plus 15 copies [1 unbound and 14 bound]). If the original proposal is in color, all copies must also be in color. If the proposal is submitted electronically, paper copies are not required.
9. **Page limit.** 24 pages for Gate 1 and 15 pages for Gate 2 for a single company; 35 pages for Gate 1 and 20 pages for Gate 2 for a joint venture. See **Exhibit 1** for more details.
10. **Page numbering.** Number pages sequentially.
11. **Paper size.** 21.6 by 27.9 centimeters (8½ by 11 inches).
12. **Proposal language.** English.
13. **References.** Include a list of bibliographic technical references in Gate 1 and a list of bibliographic references supporting business assertions or data in Gate 2.
14. **Table of abbreviations.** Include a table that defines abbreviations likely to be unfamiliar to the reader. Common abbreviations, for example, U.S., ATP, DoD, and cm, need not be defined.
15. **Table of contents.** Not required.
16. **Typed document.** All proposals, including forms, must be typed; handwritten proposals and forms will **not** be accepted.
17. **Use of metric/system international (SI) units.** Use metric/SI units; however, English units may be put in parentheses.

B. Electronic Proposal Submission

During open competitions, ATP encourages proposers to submit proposals electronically over the Internet via ATP's secure Electronic Submission System (ESS) (http://ess.atp.nist.gov). ESS includes all forms necessary for submitting proposals electronically, as described in this *Proposal Preparation Kit,* a downloadable Forms Viewer for filling out the forms and submitting the proposal, and a link to the application for an Access Certificates for Electronic Services (ACES) Digital Certificate.

Proposals submitted through ESS must be digitally signed using an ACES Business Representative Digital Certificate. These certificates can be obtained at no cost to the proposer, but the proposer must allow 7–10 business days between application and issuance of the certificate for identity verification. Once the digital certification is obtained, it is valid for 2 years.

The electronic proposal forms look the same as their paper counterparts. The electronic proposal attachment(s) (e.g., proposal narrative) must be readable in one of the formats described on the ESS website. The guidelines for preparing an ATP proposal are the same, except that displays, graphics, figures, and diagrams must be embedded within the file containing the project narrative. Format requirements (e.g., font, line spacing, margin, page limit, page numbering, and page size), stipulated in Section A of this chapter still apply. The ATP ESS website provides details about how to submit proposals electronically, including the following:

1. Steps to submit
2. System requirements
3. Security of the ESS
4. Frequently Asked Questions
5. ESS User's Guide

ESS also provides proposer tools needed to submit electronically, including the following:

1. Link to the ACES Digital Certificate Application
2. Downloadable Forms Viewer
3. Downloadable electronic forms

The due date for submission of electronic proposals is stipulated in the competition announcement published in the *Federal Register* and poste on the ATP website (http://www.atp.nist.gov). **Do not wait until the last minute to submit a proposal electronically.**

C. Documentation Requirements for Gates 1 and 2 Proposal, Unless Otherwise Specified

(Forms are included in this *Proposal Preparation Kit* as exhibits and are posted on the ATP website at http://www.atp.nist.gov/atp/helpful.htm.)

1. Single Company Only

a. **Form NIST-1262 (Pages 1 & 2): Single-Company Advanced Technology Program Proposal Cover Sheet (see Exhibit 3).** Page 1 of this form serves as the cover for the proposal; no other cover page should be included.

b. **Form NIST-1262 (Page 3): Estimated Multi-Year Budget—Single Company (see Exhibit 4).**

c. **Form NIST-1262 (Page 4): Subcontracts (see Exhibit 5).**

2. Joint Venture Only

a. **Form NIST-1263 (Pages 1 & 2): Joint Venture Advanced Technology Program Proposal Cover Sheet (see Exhibit 6).** Page 1 of this form serves as the cover for the proposal; no other cover page should be included.

b. **Form NIST-1263 (Page 3): Estimated Multi-Year Budget—Joint Venture (see Exhibit 7).**

c. **Form NIST-1263 (Page 4): Other Joint Venture Participants (see Exhibit 8).**

d. **NIST-1263 (Page 5): Subcontracts (see Exhibit 9).**

e. **Joint Venture Agreement (for Gate 3 submission)**—A draft Joint Venture Agreement must be submitted before an oral review. The information below is provided in advance to alert joint venture participants of the minimum requirements so that the parties may begin negotiating the Joint Venture Agreement early:

(1) Authorization for one of the joint venture participants (a legal entity, not an individual person) to serve as the Joint Venture Administrator to bind all of the other participants to the terms and conditions of the NIST/ATP award and to administer the NIST/ATP award on behalf of all of the participants.

(2) Treatment of intellectual property—that is, who will own what, including provisions granting the required licenses to the government.

(3) Agreement that the ATP award terms and conditions take priority over those in the Joint Venture Agreement.

(4) Acknowledgment of the parties of their respective cost-sharing commitment and that no party is responsible for the cost-sharing commitment of any other party.

(5) Acknowledgment that if a party is removed unilaterally by the NIST Grants Officer, that party is also removed from the Joint Venture Agreement.

Although the draft Joint Venture Agreement need not be signed at the time of an oral review, it must be finalized and signed by all joint venture participants **before an award can be made.** A sample Joint Venture Agreement and Intellectual Property Plan is available on the ATP website (http://www.atp.nist.gov/atp/jvsample.htm). The sample Joint Venture Agreement includes important information; however, it is not meant to be the sole Joint Venture Agreement model. If a joint venture wants to develop its own Joint Venture Agreement, it may do so, provided the minimum provisions mentioned above are included.

Some issues that are most often raised by company legal counsel in negotiating the Joint Venture Agreement include the following:

(1) Who will hold title to intellectual property?

(2) How are revenue streams to be divided?

(3) What indemnification provisions will be acceptable to all parties?

(4) Who will be the spokesperson for the joint venture?

(5) Who authorizes licensing agreements?

(6) Who handles the billing to NIST and brings issues to NIST's attention?

(7) What will happen during the course of the project if one party drops out and/or another party wishes to join?

(8) Who will coordinate writing the quarterly reports to be submitted to NIST/ATP?

(9) Who will track progress against technical milestones to bring issues to the attention of the joint venture and NIST/ATP?

(10) In what capacity is a government laboratory participating? If as a joint venture partner, is the government laboratory willing to execute the Joint Venture Agreement? (NOTE: If it is not willing to execute the Joint Venture Agreement, the government laboratory may participate as a subcontractor under a separate agreement [e.g., a CRADA] with the Joint Venture Administrator.)

(11) How will disputes be handled should they arise?

(12) How will project expenses be reported by joint venture participants to the Joint Venture Administrator for reporting to NIST?

(13) Will the joint venture participants be required/need to share commercialization strategies? At what level of detail to succeed?

Before investing a large effort in planning technical work for a joint venture, companies are urged to obtain a legal review of the sample Joint Venture Agreement by all participants. If it appears likely that reaching an agreement to the provisions contained in the sample Joint Venture Agreement and Intellectual Property Plan will be contentious, ATP urges you to carefully consider whether the joint venture is feasible. If there are questions, your legal staff may contact the Office of the NIST Counsel at 301–975–2803.

ATP strongly recommends that the person who signs the proposal submission be someone at a high enough level in the company to be able to deal effectively with the kinds of legal and policy concerns that are necessary to execute a successful Joint Venture Agreement. It is often helpful if this same individual signs th Joint Venture Agreement on behalf of the le company if the project is selected for fundin This individual must coordinate with top management within his/her own company ar participating companies/organizations about their commitment and proposed cost-share contribution to the proposed project.

3. Both Single Company and Joint Venture

a. **Budget Narrative (see Exhibit 10) (for Gate 2 submission).** The Budget Narrative is used by technical, business, and grants staff to determine reasonableness and allowability of costs in an ATP proposal. Proposed costs mus be reasonable, allocable, and allowable in accordance with applicable federal cost principles and ATP guidelines.

ATP recognizes that unexpected events may occur in R&D projects and that budgets may need to be changed as a project proceeds. Providing a multi-year budget beyond the first year will not lock the proposal into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. In stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated as long as you obtain the required prior approval from the NIST Grants Officer. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project and the spirit of the original proposal objective is maintained.

...is inevitable, recipi-
...to submit a revised
...ginning of each year of
...However, the total
...ATP for the project can-
...will **not** be reimbursed
...overestimating or under-
...should be avoided.
...quested must be com-
...timed tasks, as ATP will
...ompleteness.

b. **Foreign-Owned Company Questionnaire (see Exhibit 11) (for Gate 2 submission),** if the recipient, including any joint venture participant, is foreign owned.

c. **R&D Work Performed Outside the United States by the Recipient or Subcontractor Questionnaire (see Exhibit 12) (for Gate 1 submission),** if the recipient, including any joint venture participant, or subcontractor will perform work outside the United States.

CHAPTER III

Guidelines for Preparing Project Narrative

A. Gate 1 Project Narrative Content

Executive Summary (no more than two pages)

A one- or two-page Executive Summary briefly highlighting the major sections of the Project Narrative must be submitted at the time of the initial proposal submission (Gate 1). This Executive Summary is not included in the page count for the proposal. The Executive Summary should address the ATP selection criteria as follows:

a. Scientific and Technological Merit

   (1) Technical Innovation

   (2) High Technical Risk With Evidence of Scientific Feasibility

   (3) Detailed Technical Plan

b. Potential for Broad-Based Economic Benefits

   (1) National Economic Benefits

   (2) Need for ATP Funding

   (3) Pathway to Economic Benefits

In the Executive Summary, explicitly link the technical objectives, the eventual planned commercial application of the technology, and the expected economic benefits so that the path from the technical objectives to the benefits is clear.

Scientific and Technological Merit Project Narrative (no more than 20 pages for a single company and no more than 30 pages for a joint venture)

The Project Narrative includes the detailed information that must be provided with the Gate 1 proposal to address the scientific and technological merit selection criterion. The scientific and technological merit portion of the Project Narrative may not exceed 20 pages for a single company and 30 pages for a joint venture, out of the total page count of 24 and 35 pages, respectively (4 pages out of the 24-page limit for the single-company proposal and 5 pages out of the 35-page limit for the joint venture are to be used to address the preliminary information in response to the potential for broad-based economic benefits selection criterion). The Gate 1 submission should also include a list of bibliographic technical references. This list is not included in the page limit.

The scientific and technological merit selection criterion includes the innovations in the technical development, technical risk with evidence of scientific feasibility, and the quality of the detailed technical plan. All three items must be addressed successfully for a proposal to pass Gate 1. The proposal must clearly state or clearly describe how the proposed technology and/or the technical approach are highly innovative. The proposal must also clearly state or clearly describe how the research is challenging, with high technical risk, and what the sound scientific rationale

is for the proposed approach to overcome these risks. The research must be aimed at overcoming an important problem(s) or exploiting a promising opportunity. The research must have strong potential for advancing the state of the art and contributing significantly to the U.S. scientific and technical knowledge base. The project team must be qualified to conduct the R&D and must have access to the necessary research facilities.

The following is a detailed discussion of the key information needed in the Project Narrative for assessing the quality of the proposal against this selection criterion. While the format below is not required, to be competitive a proposal must address all of these key points. ATP reviewers are technically knowledgeable about the topics discussed in the proposal; however, the reviewers will only have what is written in the proposal to evaluate the project against the ATP criteria.

Proposals must include significant proprietary information to be competitive. ATP takes protection of that proprietary information very seriously. ATP screens reviewers for conflicts of interest and requires reviewers to sign nondisclosure agreements. In addition, proposals are securely stored and tracked to further ensure that the proprietary nature of the proposal is protected.

Following the Executive Summary, to start the Gate 1 narrative portion, it is good practice to include an introduction describing the overall problem and why others have not solved it. This overview can describe the technical problem faced by industry and the context for the innovation and/or the technical barriers that limit economic growth in the industry and prevent the problem from being solved.

Diagrams, flowcharts, and tabulated summaries are good tools to help communicate the innovation, risk, and technical plan for the proposed project. All diagrams, flowcharts, pictures, tables, and other illustrations **are** included in the page count.

NOTE: ATP does not pay for product development. Product development includes incremental or routine enhancement of existing products or processes. Product development also includes straightforward applications of existing technology or technologies in new prototypes or products.

The following information is necessary for evaluation against the criterion:

Scientific and Technological Merit Criterion: Technical Innovation—The proposal must convince expert reviewers that the project involve a high level of technical innovation. ATP defines innovation as providing a unique approach to developing new-to-the-world prototypes of products or processes. The proposed innovation may relate to the objectives of the research or to the approach to achieving those objectives, or both; innovation may be in what is to be accomplished as well as in how it will be accomplished. The innovative approach can be completely novel or a novel integration of existing or new technologies. ATP looks for technical innovation that is revolutionary, not an incremental or evolutionary next step for existing technology. This innovation should be disruptive (revolutionary) with respect to the state of the art.

- **Technical Barriers**—Describe the technical barriers that prevent technical improvement in industry in this area.
- **Proposed Solution/Technical Objectives**—Describe the proposed solution to the identified problem and describe why it is innovative. For projects involving the development of a prototype, provide schematics of the envisioned system, system diagrams, or system architecture as appropriate. Make clear how the proposed innovative solution will overcome the technical barriers.
- **Technical Targets**—Identify the measurable success criteria for the proposed technology development efforts. Provide quantifiable measures. These measures should be explained.
- **Key Factors Chart**—Summarize in a table the key technical factors (or variables) associated with the approach, the proposed quantitative

Table 1: Key Factors (Example)

Key Factors	Proposed Technical Targets	Requirement for Commercial Success	Current Practice	Associated Technical Barriers	Innovative Technical Approaches
Oxygen permeability of carbon nanotubes	10^{-5} mL per m^2 day at 25 o^C, 1 atm, & 90% RH	10^{-2} mL per m^2 day at 25 o^C, 1 atm & 90% RH	10^{-1} mL per m^2 day at 25 o^C, 1 atm, & 90% RH	Loss of oxygen barrier properties at high humidity	New composite materials
Percent of speech recognized	99.9%	99%	70%	Range of accents	New approach to recognizing inflection
Noninvasive glucose sensor	50% improvement in accuracy and precision over current method metrics	25% improvement in accuracy and precision over current methods	Invasive in vivo methods	Calibration and reliability	Noninvasive in vivo device

targets for those factors, the minimum requirements for commercial success for those factors, current practice, associated technical barriers to reaching the targets, and the innovative approach **(see Table 1).**

- **Technical Competitors**—Discuss why the proposed solution has not previously been attempted or accomplished. Show how the proposed solution is particularly innovative relative to alternative approaches being pursued by foreign and domestic competitors or elsewhere within the proposing team's organization(s). Cite relevant patents and the open literature to support this discussion. Ignoring state-of-the-art knowledge and ongoing work by others and within the proposing team's organization(s) may lead reviewers to assume that the proposer is not aware of existing work. Identifying existing efforts helps to ensure that the proposed work does not duplicate these efforts. Discuss the expected state of the proposed technology at the end of the ATP project relative to competitors' expected capabilities at that time, if the project is successful.

- **Impact on the U.S. Knowledge Base/ Technical Leverage**—Successfully accomplishing the proposed research and surmounting technical challenges should result in a dramatic change in the future direction of the technology. This "path change" should be a major leap forward, advancing the state of the art. Summarize the impact, or technical leverage, of successfully accomplishing the proposed research and overcoming the high technical risks. Technical leverage is the possibility of using the research results beyond the initial applications proposed. Describe the potential usefulness and benefits of partial results or knowledge gained from a project even if it is not completely successful.

Scientific and Technological Merit Criterion: High Technical Risk With Evidence of Scientific Feasibility—Successful proposals must effectively balance high technical risk with evidence of scientific and/or engineering feasibility for overcoming that risk. ATP funds projects that seek to overcome extremely difficult technical challenges that make success uncertain. Many proposals are

not competitive because the proposal does not discuss the specific technical risks embodied in the proposed research in sufficient detail or the proposal cites only routine risks common to all technology development efforts in a field.

- **Technical Risk**—Describe the technical challenges and assess the probability of success of the project approach(es). Characterize the major technical tasks, including those performed by subcontractors, with respect to technical risk. Identify and analyze the high-risk tasks. Risk may be high in the development of one or more single innovations, the integration of disparate technologies, or both. Surmounting the technical challenges should result in a dramatic change in the future direction of the technology. The technical risks cited should be recognizable and credible to experts in the field. Note that ATP does not consider marketplace acceptance to be a technical risk.

- **Feasibility**—Demonstrate that the technical approach is feasible by documenting that there is a sound scientific and/or engineering foundation or rationale for the proposed approach. This foundation comes from early research evidence such as a proof of concept, experimentation, or sound theoretical thinking. Cite relevant patents, the open literature, and experimental results as appropriate to support the discussion. ATP does not fund projects that are predominantly basic discovery science. In addition, ATP does not fund projects that violate sound scientific principles (e.g., the second law of thermodynamics).

Scientific and Technological Merit Criterion: Detailed Technical Plan—The technical plan must explain how the technical objectives will be reached. It should address all the anticipated technical problems and describe how these problems will be handled. ATP has only the written technical plan to evaluate how the proposed results will be achieved. Many proposals are not competitive because, although the meritorious technical goals are emphasized, the proposal provides only a vague plan on how to reach those goals. It is not adequate merely to describe the established technical barriers and provide only an overview the research path using standard scientific or engineering methods. ATP requires a more detailed technical plan to evaluate how the goals will be met. The project proposal will provide the basis for project management should an award be issued. For a proposal to be competitive, ATP must be able to track the project from initial idea to the end of the project results. A detailed technical plan is, therefore, critical for effective project management and good communications between the ATP Project Manager and the project Principal Investigator.

- **Technical Approach**—For a proposal to be competitive, the elements of the technical plan must fit together in a reasonable way to instill confidence that the proposing team can implement the proposed approach. The following plan elements are needed:

  - ☐ **Multi-Disciplinary Knowledge**—Most projects require a multi-disciplinary approach to overcome technical barriers. Discuss how the cross-disciplinary knowledge and capabilities required for the project's success will be available when needed. Describe how the views and constraints of suppliers, considerations of manufacturability, requirements of customers, regulatory concerns, safety issues, environmental impacts, and so forth will be taken into account in the technical plan. Describe how the necessary scientific, engineering, and business knowledge will be available when needed.

  - ☐ **Tasks and Subtasks**—Discuss how the work will be organized into tasks and subtasks. Provide clear descriptions. Include tasks and subtasks performed by subcontractors and clearly identify these subcontractors if known at the time of proposal submission. If the subcontractor is not known, provide the qualifications needed to perform the proposed subcontract work. Explain the technical rationale for the major tasks. Clearly link tasks to the budget and to the subcontracts (where

appropriate). Highlight major risks and innovations inherent in specific tasks and the strategies for managing unexpected results.

Interrelationship of Tasks—Discuss how the tasks link to one another, which tasks depend on others, which tasks are sequential, and which tasks would be done in parallel.

Metrics—Provide clear metrics for measuring the project's progress toward the overall technical goals. These metrics should be **quantitative and objective** and should relate to the project's technical objectives, targets, and success criteria.

Milestones—Provide appropriate interim and final milestones for each year of the technical plan and tie these to the metrics. Milestones are critical for tracking progress made in the project. Include a discussion of the testing strategy for critical milestones. An example showing the linkage between milestones, metrics, and timing is provided in **Table 2.**

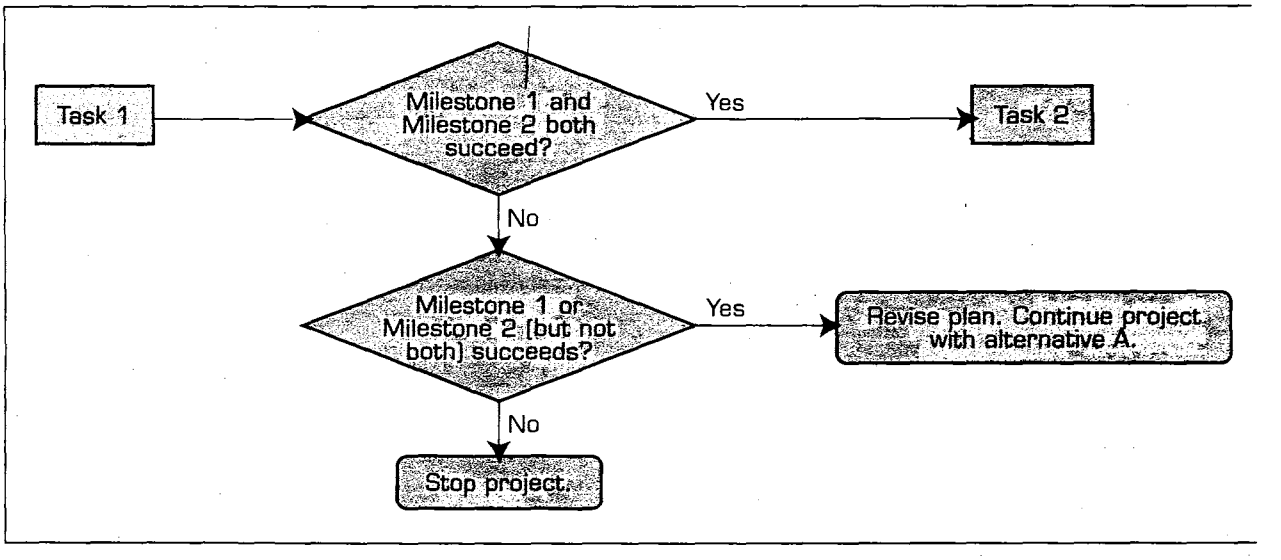
Contingency Plans/Alternate Approaches—If appropriate, discuss any contingency plans or alternative technical approaches for carrying out key portions of the technical work. Tie these approaches to the decision-point strategy that follows. Highlight the level of risk and innovation inherent in the alternatives and compare them to the preferred approach. ATP may not accept alternatives that significantly change the technical risk or level of innovation.

- **Decision-Point Strategy**—Provide go-no-go decision points for the project. These can be discussed in specific tasks or separately relative to several tasks. Decision points describe conditions, in terms of milestones and metrics, that define when it is clear that a project or line of research has succeeded or failed. For example, the technical barrier identified as a risk was overcome or could not be overcome using the proposed approach. A decision point could involve a decision to use an alternative approach or to stop the project. Projects that pursue more than one technical approach in parallel must discuss how the decision to select among those approaches will be made and when it will be made in the decision-point strategy. A good decision-point strategy identifies the first go/no-go decision points within the first year of a project. Risks, milestones, metrics, and decision points must be linked in the decision-point strategy. A decision-point tree or critical-path chart may be very helpful to communicate this information. One example of a decision-point strategy is given on page 26. There are many other ways to effectively portray the information.

Table 2: Key Milestone (Example)

Milestone	Timing	Metric	Minimum Value for Successful Result	Test Method	Decision
Handwriting recognition	End year 1	Percent of written input recognized	80%	Use of dataset: NIST hand-printed forms and characters	Continue with approach or switch to alternative

Decision-Point Strategy (Example)



- **Gantt Chart**—Include a Gantt chart showing tasks, subtasks, timing by quarter year, performers, and milestones. Performers are key personnel leading tasks and subtasks, and can be subcontractors, joint venture partners, or other team members. Indicate who will lead which task (**see Table 3**). In addition to the Gantt chart, the project tasks must be described in narrative form. It must be clear how the goals of the project will be achieved by those tasks.

- **Technical Experience and Qualifications**—Provide information about the key technical team members. Describe the quality and appropriateness of the technical staff assigned to the project, and the amount of time each individual will allocate to the project. Briefly highlight the education and experience of key personnel, including subcontractors. If a project proceeds to Gate 3, ATP may request two-page resumes or curriculum vitae (CV) from each key team member. If key staff will be hired, describe the qualifications needed for key positions not yet filled and the timeline for hiring these staff.

- **Adequacy of Facilities, Equipment, and Resources**—Discuss the research facilities and specialized equipment required. Identify what facilities, equipment, and resources already exist for use; what will be obtained through subcontracting; and what is needed even though sources are not yet identified. Provide the timeline for obtaining needed facilities, equipment, and resources.

- **Subcontracts**—Many projects include subcontracts to obtain key expertise, access to existing facilities, or specialized goods and services. Discuss what each subcontractor brings to the project. Clearly identify what each subcontractor will do and why that subcontractor was chosen. Discuss the relationship of the work to be done by the subcontractor to the technical plan. Discuss how subcontractor progress will be monitored and redirected as appropriate. Subcontracts can be used for carrying out research tasks or for the purchase of customized goods and services necessary for project participants to carry out their research tasks. ATP expects, however, that the proposer will direct and carry out key high-risk tasks. Projects with a significant portion of the work allocated to a subcontractor

ple 3: Gantt Chart (Example)

Tasks	Q 1	Q 2	Q 3	Q 4	Q 5	Q 6	Q 7	Q 8	Q 9	Q 10	Q 11	Q 12	Performers	Major Milestone and Metric
10 Task	----	----	----	----	----								Smith	
11 Subtask	----	M1											Subcontractor A	M1: Measure X must be greater than Y
12 Subtask		----	M2										Jones	M2: Material property P must be at least Z
13 Subtask		----	----	M3									Ahmed	M3: Test specific feature using described test plan
14 Subtask				----	M4								Wang	M4: Performance metric must exceed threshold
20 Task				----	----	----	----						Wilson	
21 Subtask				----	M5								Todd	M5: Component must be assembled
22 Subtask				----	M6								Jones	M6: Component must be assembled
23 Subtask						----	M7						Taylor	M7: Complete initial prototype
30 Task							----	----	----	----	----	----	Wang	
31 Subtask							----	---	----	M8			Ahmed	M8: Test system on specified dataset
32 Subtask									----	----	----	M9	Subcontractor B	M9: Complete final test scenario

may appear to be a "pass through" of funds from the proposer to subcontractors (who are not permitted to cost share) and will likely not be competitive. In system integration projects, the proposer should make clear how the proposer is involved in integrating the technologies and taking the system forward. This section should address how intellectual property issues will be handled to assure the reviewers that the proposer will be able to commercialize the system. Subcontractors can be other companies, universities, national laboratories, nonprofit organizations, or consultants. In the discussion, state the type of institution and work involved for each subcontract.

- **R&D Activities at Non-U.S. Sites**—ATP strongly discourages use of non-U.S. sites for research and development activities. In the event that the project includes work performed at a non-U.S. site, the proposer will need to provide **Exhibit 12,** R&D Work Performed Outside the United States by the Recipient or Subcontractor Questionnaire. If a portion of the project can only be carried out at a non-U.S. site because of the site's unique capabilities, explain the technical work to be done, the relationship of this work to the overall project, the cost of this work, and the unique capabilities associated with the non-U.S. site. Explain why equivalent work cannot be performed within the United States.

Potential for Broad-Based Economic Benefits—Preliminary Information (no more than four pages for a single company and no more than five pages for a joint venture)

The Gate 1 submission must fully address the scientific and technological merit selection criterion to satisfy the Gate 1 evaluation process. In addition, the Gate 1 submission must provide preliminary information addressing the potential for broad-based economic benefits criterion. Single companies are limited to four pages and joint ventures are limited to five pages for this additional information.

If ATP determines that the Gate 1 proposal has high scientific and technological merit, the proposal will advance to Gate 2. ATP will notify the proposer and ask for more detailed information to address the potential for broad-based economic benefits criterion within a prescribed time frame. Since the turnaround time is limited for the Gate 2 submission, ATP strongly encourages proposers to begin preparing this information early to ensure that sufficient time is allocated to finalize it and obtain required approval(s) within the proposing organization(s).

The proposal must clearly link the project's technical targets, commercial pathway, and economic benefits.

The Gate 1 submission should provide a brief overview of the following information required tc address the potential for broad-based economic benefits criterion:

Potential for Broad-Based Economic Benefits: National Economic Benefits

- Explain the business opportunity and identify the future users of the technology.
- Describe the economic significance of the project.
- Describe any additional benefits such as the following: quality-of-life benefits, environmental benefits, health benefits, improved security, or energy savings.
- Quantify the magnitude of the improvement over current technology. Discuss how successful commercialization will benefit the proposing company, customers, competitors, industry, and others.

Potential for Broad-Based Economic Benefits: Need for ATP Funding

- Describe the efforts that have been made to obtain funding for this project from other

sources (e.g., internal, private, or other federal agencies) and the results of those efforts.

Describe how ATP funding would change the scope, scale, and/or timing of the research effort.

Potential for Broad-Based Economic Benefits: Pathway to Economic Benefits

Describe the initial planned product incorporating the technology and the commercialization plan for bringing the technology into the marketplace.

Describe how the proposing organization(s) will ensure that the technology will be broadly diffused.

Explain the planned organizational structure for the project.

Describe the experience and qualifications of the business staff who will work toward achieving the commercialization goals. Note that salaries for the project's business staff cannot be part of the project budget, as ATP cannot fund business development, commercialization, or product development.

B. Gate 2 Project Narrative Content

Potential for Broad-Based Economic Benefits (no more than 15 pages for a single company and no more than 20 pages for a joint venture)

The Gate 1 proposal addressed the scientific and technological merit selection criterion to demonstrate the quality of the proposed research. The Gate 2 proposal addresses the potential for the broad-based economic benefits selection criterion to demonstrate the benefit for the nation beyond the returns to the proposer.

Detailed information must be provided with the Gate 2 submission to address this selection criterion. The detailed information to address the criterion must not exceed 15 pages for a single-company project and 20 pages for a joint venture project. In addition, the Gate 2 submission should also include letters of support, letters of commitment, and letters of nonfinancial support as appropriate. (This information is not included in the page count.) The Gate 2 submission should also include a list of bibliographic references supporting business assertions or data. This list is not counted in the page limit.

The mission of ATP is to fund research projects with strong potential for delivering large economic benefits for the nation, beyond the returns to the proposer. While ATP funds cannot be used for product development or for other commercialization activities, proposals must provide a commercialization plan to show how the research will lead to economic growth. ATP determines the potential for broad-based economic benefits by assessing the proposal's information about the potential national economic benefits, the project's need for ATP funding, and the proposed pathway to achieving the economic benefits.

The proposal must make a convincing case that large national economic benefits will result from successful deployment of the technology, including benefits to the proposer and, more important, benefits to other organizations, users, industries, and the general public. The proposal must also provide evidence that the project needs ATP funding and that without ATP funding these benefits would not occur in the same scale, scope, or timing. In addition, the proposal must identify a commercialization pathway that will use existing markets or develop new markets to achieve the economic benefits. The plans for commercialization and diffusion of the technology provide the critical link between the technical plan and the large economic benefits for the nation that would be enabled by the proposed project.

The following key information is needed in the Gate 2 submission to assess the project against the potential for the broad-based economic benefits selection criterion. Although ATP business reviewers are experts familiar with related technologies and industries, the reviewers will only have what is written in the proposal to evaluate the project. Competitive proposals must include significant proprietary information. ATP takes protection of that proprietary information very seriously. ATP screens reviewers for conflicts of interest and requires reviewers to sign nondisclosure agreements. In addition, proposals are securely stored and tracked to further ensure that the proprietary information is protected.

Potential for Broad-Based Economic Benefits Criterion: National Economic Benefits—ATP seeks to fund broadly enabling technologies that are path-breaking in opening up possibilities for new markets and new industries, infrastructural in addressing industrywide problems, or multi-use in having applications across a number of industries. It is important that the proposal show how the proposed technology fits one or more of these categories. A strong case for government use of taxpayer funds for the proposed research must be made by demonstrating large benefits for the nation beyond those received by the proposing organization(s).

- **Business Opportunity**—Explain the business opportunity for the technology and how the technology addresses a problem of economic importance to the nation (e.g., why the technology will remove some major impasse that has been plaguing an industry).
- **Markets for the Technology**—Discuss the users of the technology, the expected size of the markets for the technology in the immediate future and the more distant future, and the growth trends for those markets. When describing market sizes, be sure to discuss the market for this technology specifically, not just the size of the industry or broader produ markets. For technologies that could enable new industries and new markets, discuss the expected timeline and growth of these emerg ing markets and industries and what initial markets might exist. The federal government should not be the primary, or only, buyer of the technology but could be one customer or user.
- **Source of Benefits**—Show how the proposir company or joint venture will benefit from the proposed technology. Show how others, including potential customers, competitors, suppliers, and the general public, will benefit Describe any performance and quality gains and cost savings to the proposing company or joint venture and to others. Describe any health, safety, or environmental benefits. Describe any potential for synergies with wh: others are doing or with market directions.
- **Magnitude of Impact**—Quantify the magnitude of the advantage enabled by this project in terms of its economic and business benefit. For example, benefits could be lower cost per unit to manufacture, improved fuel efficiency, or reduced time to produce software. Document societal and quality-of-life benefits and quantify these, if possible. For example, a new treatment for a disease can save costs through shorter hospital stays and quicker returns to work, but it can also provide quality-of-life benefits in less painful side effects than other treatments. Be as quantitative as possible.

Be clear in the discussion about the marginal difference, or "added value," that ATP funding makes in realizing the economic benefits of the proposed project. In general, ATP cares about the specific competitive advantage of the technology and the spectrum and number of users who will benefit in addition to well-supported projections of impact.

Potential for Broad-Based Economic Benefits Criterion: Need for ATP Funding—Explain why the project needs taxpayer funds and why full

private funding is not available. Tax dollars are used for the benefit of the nation and only secondarily for the benefit of the individual company. An overview of this section should be provided in item 15 of Form NIST-1262 or Form NIST-1263 accompanying the proposal. Be sure that the answer provided in item 15 is consistent with the discussion in the Gate 2 proposal (but do not just duplicate the information given in item 15). Include at the end of the proposal any letters corroborating the proposer's efforts to secure other funding.

- **Private Sources**—Document past efforts to secure private funding. Describe attempts to obtain external private funding (e.g., venture capital, angel investment). Describe the decisionmaking process and priorities for allocating internal research funds. Provide the reason those efforts were not successful.

- **Government Sources**—Describe any other government agencies that are funding this area of technology, if known. Describe any past or current submissions to other federal agencies and the outcome or current status of those submissions. Discuss why other government sources are not available and/or why other federal funding was not sought for this project.

- **Industry Partners**—Describe any efforts made to seek full or partial funding from industry partners. Be specific in the response including specific companies that were approached and the reasons for their rejection. If industry partners were not sought, explain why.

- **Difference in the Project Due to ATP Funding**—Describe the difference ATP funding will make to the proposed research. Be specific in terms of scale, scope, and timing of the project.

- **Difference in the Economic Benefits Due to ATP Funding**—Describe how the difference in the proposed research discussed above would impact projected economic benefits. This discussion should not repeat information provided in the economic benefits section but should give supporting information as to how the changes in the research discussed above will impact the benefits stream. For example, delaying the research results could cause the project to miss a market window, or reducing the scope of the project could eliminate significant features of the technology, thereby reducing its benefit to customers.

Potential for Broad-Based Economic Benefits Criterion: Pathway to Economic Benefits—ATP expects the proposing organizations to take the lead in commercializing the technology. The proposal needs to provide a credible, complete pathway to the benefits described and must detail how the technology will be put into use.

- **Commercialization Plan**—Discuss how the technology will enter the market. ATP anticipates that the pathway to economic benefits will generally begin by entry of new/improved products, processes, and services into the marketplace. Whether a large or small company, the proposer must address commercialization, including the plan to achieve market success. For successful proposals, commercialization is planned at the outset, and business staff are involved at the proposal writing stage. For large companies, indicating that the technology will be passed to an internal sales and marketing division or providing a generic plan is not enough. The proposal must document the specific plan to commercialize the technology successfully. For small companies, include plans to build the necessary business infrastructure and alliances to be successful. Understand that a fantastic technology may capture the imagination but not necessarily the market. History has many examples of great technology losing out to an inferior competitor because of marketing failure. Path-breaking technologies may, in the long run, lead to the development of new markets and industries; however, the proposer will need to survive in the short run to achieve this long-term vision. Be sure to discuss both long-term

market development and more immediate markets that will help bring in revenues to sustain and grow the company.

- **Strategic Vision**—Describe the company's strategic vision. Indicate where the company plans to be in 5 years. The commercialization plan should fit the company and its expected resources.
- **Products and Market**—Demonstrate an understanding of the market opportunity. Identify the planned initial products, processes, or services and how these incorporate the technology. Provide the business advantage of the proposed technical approach over other competitors. Discuss potential competitors, the key drivers and players for this market, and what technology they bring to the problem. Assess strengths, weaknesses, and opportunities from a competitive standpoint. Describe company strengths for capitalizing on the advantages of the proposed new technology and overcoming challenges in confronting the current ways of doing things.
- **Window of Opportunity**—Identify the window of opportunity for the planned product. Identify when the planned product will enter the market. Indicate how long a competitive advantage can be maintained as a result of successfully developing the proposed technology. Explain to what extent this is a leap beyond what competitors will have.
- **Strategy for Bringing the Product to Market**—Describe the company's strategy for bringing the product into the market. Be as specific as possible. Some examples might be licensing to pharmaceutical companies, direct sales, or contract manufacturing.
- **Strategic Alliances and Early Adopters**—Discuss the role of strategic alliances and marketing arrangements in the commercialization plan. Identify the types of partners needed for commercializing the product. If any of these partnerships are already in place, provide letters of suppoi for the new technology at the end of the Gate 2 proposal. For partnerships that are not yet in place, identify specific needs and the timing necessary for those arrangements for the commercialization to be successful. Identify potential partners, if known.
- **Pricing and Sales**—Describe the pricing strategy for the planned product and the rationale for choosing that strategy. Indicate the magnitude of sales anticipated and the timing of those sales.
- **Investment Strategy**—Indicate what investment will be needed to commercialize the technology and from where that investment will come.

ATP recognizes that the inability to achieve full technical success, as well as unanticipatec developments in fast-moving markets, can change opportunities and alter plans. Discuss the possibility of adjustments to the commercialization plan in response to different or changing conditions. Some path-breaking technologies have the potential to lead to the development of new markets and industries. Companies commercializing these technologies have the added challenge of describing how they will foster the growth of these new markets and industries.

- **Intellectual Property Protection and Broader Diffusion**—Describe how the research results and contributions to the U.S. technology base will diffuse beyond the proposing organization while maintaining ownership of core knowledge needed to commercialize the project's technical results. Discuss the planned use of patents, copyrights, trade secrets, and any other forms of intellectual property protection. Discuss any planned strategy for publishing or

disseminating the technical results. Describe licensing strategies outside the core application areas discussed in the commercialization plan. ATP is interested in these indirect paths as well as the paths to direct customers because they often expand opportunities for intra- as well as interindustry diffusion. ATP encourages the protection of proprietary information to maintain incentives for the commercialization of the technology. ATP also expects that the proposing organization will take specific steps to diffuse the new technology broadly.

Company Commitment—Describe the company's commitment to the ATP project. This commitment includes the resources to be brought to the ATP project: financial, time commitment of key people in the organization, equipment, and dedicated facilities. Commitment can also be demonstrated in the priority this project is given relative to other company activities. Describe the relationship of this project to the company's strategic vision and direction. Provide evidence of commitment from senior management to the project. For single-company projects, a letter of commitment from an authorized senior executive of the company should be included in the letters of support at the end of the Gate 2 proposal. For joint ventures, letters of commitment verifying the availability of cost-sharing funds must be submitted from all participants in the joint venture. If there are commitments from regional, state, or local agencies or private sources of capital to contribute cost-sharing funds, indicate the nature of those arrangements and give evidence of the commitment. NOTE: Subcontractors may not provide cost share.

Organizational Structure and Project Management—Provide evidence of a solid organizational structure that makes sense for the company, project, and management plan. The role of each partner in a joint venture and each subcontractor on the project should be clear. Indicate the reporting relationships and responsibilities for technical and commercialization activities. Identify known weaknesses in organizational structure and how they will be overcome. Planning a complex joint venture or a single-company project will likely involve collaborative activities and relationships with other organizations.

- **Business Experience and Qualifications**—Describe the business staff who will be working on the commercialization activities for the technology. While ATP funds cannot be used for product development and other commercial activities, ATP funding decisions are based in part on a consideration of the opportunities for commercial success. Indicate the amount of time each individual on the business staff will allocate to the project; however, time spent on commercialization activities may not be included in the budget. Briefly highlight the education and experience of key staff. Discuss relevant past commercialization performance of the company and/or key staff and describe other unique capabilities and experience. If the proposal proceeds to Gate 3, the proposer may be asked to supply two-page resumes or CVs for the key business staff.

- **Organizational Information**—ATP needs to know about the current status of the companies involved in a project it might fund. Provide information about how the proposing organization(s) is organized, financial information, past experience, and related government work. Should the proposal proceed to Gate 3, more information will be required.

  - **Date and State of Incorporation**—Provide the date of incorporation and the state in which the company is incorporated. For startup companies, this could be information for the planned incorporation.

  - **Previous Federal Awards**—Provide a list of all previous federal R&D contracts, grants, and other awards for the previous 5 years and all pending federal awards. For example, provide a list of the Small

Business Innovative Research (SBIR) grants received for the previous 5 years. Include the name of the project, the funding agency/organization, the principal investigator, and the federal government contact's name and phone number.

- **Source of Cost Share**—Describe how the company will obtain the necessary funds to meet the direct cost match, if any, and/or the indirect costs listed in the project budget. Remember that once a cost-share rate is proposed, it cannot be decreased.
- **Financial, Employment, and Ownership Information**—Provide information about the financial status, current employees, and ownership of the proposing single company or for each member of a proposed joint venture. See **Table 4** for the required format. If the proposal is selected as a semifinalist, the proposing single company or, for a joint venture, each joint venture member will be asked to provide financial statements if it is not a public company. Public companies will be asked for copies of their most recent 10-K or annual report.

Table 4: Financial, Employment, and Ownership Information for the Previous 3 Years

Financial Information			
Income	**Current Year – 1**	**Current Year – 2**	**Current Year – 3**
Contract R&D			
Product sales			
Other			
Total income			
Expenditures			
Cost of goods sold			
R&D			
General and administrative			
Total expenditures			
Gross income before taxes			
Net income after taxes			

Table 4 (continued)

Assets	Current Year – 1	Current Year – 2	Current Year – 3
Current assets			
Fixed assets			
Total assets			
Liabilities			
Current liabilities			
Long-term liabilities			
Stockholders equity			
Total liabilities			

Employment Information

	Number of Employees		
	Current Year – 1	Current Year – 2	Current Year – 3
Full time			
Part time			
Full time R&D			
Part time R&D			

Ownership Structure (for private companies)

	Percent (Current)	For private companies less than 3 years old	Capitalization (Current)
Founders		Venture capital	$
Directors		Angel investors	$
Employees		Individuals	$
Investors		Other (e.g., state)	$
Individuals		Self-funded (officers/directors)	$
ESOP			

EXHIBITS

The required forms and other proposal-related documents follow this page. All of the forms and documents are available on the ATP website at http://www.atp.nist.gov/atp/helpful.htm.

1. Checklist/Reminders for Submission of an ATP Proposal
2. Human Subjects Determination Checklist
3. Form NIST-1262 (Pages 1 & 2): Single-Company Advanced Technology Program (ATP) Proposal Cover Sheet
4. Form NIST-1262 (Page 3): Estimated Multi-Year Budget—Single Company
5. Form NIST-1262 (Page 4): Subcontracts
6. Form NIST-1263 (Pages 1 & 2): Joint Venture Advanced Technology Program (ATP) Proposal Cover Sheet
7. Form NIST-1263 (Page 3): Estimated Multi-Year Budget—Joint Venture
8. Form NIST-1263 (Page 4): Other Joint Venture Participants
9. Form NIST-1263 (Page 5): Subcontracts
10. Budget Narrative
11. Foreign-Owned Company Questionnaire
12. R&D Work Performed Outside the United States by the Recipient or Subcontractor Questionnaire

CHECKLIST/REMINDERS FOR SUBMISSION OF AN ATP PROPOSAL

A. SINGLE COMPANY (also complete items under C and D below):

1. No indirect costs are included in the ATP funds requested.
2. If a large company (annual revenues in excess of $3.034 billion), cost sharing is at least 60 percent of total yearly project costs (direct plus all of the indirect costs).
3. Total project duration does not exceed 3 years.
4. Total ATP funding does not exceed $2 million.

B. JOINT VENTURE (also complete items under C and D below):

1. Cost sharing is more than 50 percent of total yearly project costs (direct plus indirect costs).
2. Total project duration does not exceed 5 years.
3. At least two separately owned, for-profit companies are substantially involved in the R&D and both are contributing to the cost share.

C. SINGLE COMPANY AND JOINT VENTURE:

1. Amounts on page 3 of NIST-1262 and NIST-1263 add up and match amounts in Budget Narrative.
2. Total value of in-kind contributions does not exceed 30 percent of nonfederal share of total project costs.
3. Information on page 4 of Form NIST-1262 and page 5 of Form NIST-1263 (Subcontracts) corresponds with information in the Project Narrative and Budget Narrative.
4. **GATE 1 AND GATE 2 SUBMISSIONS:** 16 copies of the proposal (1 original, signed, bound proposal plus 15 copies [1 unbound and 14 bound]).
5. **GATE 1 SUBMISSION:**

   ☐ a. Form NIST-1262 (all four pages) or Form NIST-1263 (all five pages).

   ☐ b. Executive Summary.

   ☐ c. Project Narrative: Scientific and Technological Merit—Detailed information addressing the scientific and technological merit selection criterion including the following:

   ☐ (1) Technical Innovation—Detailed information describing the proposed innovation, why it is innovative, technical barriers that prevent technical improvement in this

area, the technical objectives and targets of the proposed research, technical competitors, and impact on the U.S. knowledge base of the proposed research.

☐ (2) High Technical Risk With Evidence of Scientific Feasibility—Detailed information about the technical risks of the research, and the scientific foundation or rationale for the approach.

☐ (3) Detailed Technical Plan—Detailed plan explaining how the targets and objectives will be achieved, including task and subtask descriptions, task interrelationships, metrics, milestones, decision points, alternate approaches, qualifications of key personnel, information on facilities and information on subcontractors.

☐ d. Project Narrative: Potential for Broad-Based Economic Benefits—Preliminary information addressing potential for the broad-based economic benefits selection criterion.

☐ e. List of bibliographic technical references including patent citations, if applicable.

☐ f. R&D Work Performed Outside the United States by the Recipient or Subcontractor Questionnaire, if applicable.

☐ 6. **GATE 2 SUBMISSION:**

☐ a. Form NIST-1262 (all four pages) or Form NIST-1263 (all five pages).

☐ b. Budget Narrative.

☐ c. Project Narrative: Potential for Broad-Based Economic Benefits—Detailed information addressing potential for the broad-based economic benefits selection criterion including the following:

☐ (1) National Economic Benefits—Detailed information describing the potential benefit to the U.S. economy from the invention, including a discussion of the business opportunity, market for the technology, source of the economic benefit, and the magnitude of the economic impact.

☐ (2) Need for ATP Funding—Detailed information describing the company's efforts to obtain funding from other sources for the project and the difference that ATP funding would make, consistent with the information supplied in response to question 15 on Form NIST-1262 or Form NIST-1263.

☐ (3) Pathway to Economic Benefits—Detailed information describing the company's commercialization plan including its strategic vision, proposed product, window of opportunity, customers, and strategic alliances. Also, detailed information about the company's plans to protect the intellectual property and diffuse the technology, as well as the company's commitment to the project, organizational structure, business experience, and general organizational information.

☐ d. List of bibliographic references supporting business assertions or data.

☐ e. Letters of support.

☐ f. Letters of commitment.

☐ g. Letters documenting efforts to secure other funding.

☐ h. Foreign-Owned Company Questionnaire, if proposer or any joint venture participant is foreign-owned.

ADDITIONAL DOCUMENTS REQUIRED FOR GATES 1 AND 3: If the research involves human and/or animal subjects, please refer to the booklet titled *Advanced Technology Program Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects,* which can be obtained at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm or by calling 1–800–287–3863. A Human Subjects Determination Checklist is included in this *Proposal Preparation Kit* (see **Exhibit 2**) to assist in determining whether the proposal may have human subjects involvement, which would require additional documents with the Gate 1 and/or Gate 3 submission. If the required information is not included with the proposal, the proposal may be deemed unacceptable.

NOTE: If a proposal is selected as a semifinalist, it advances to **Gate 3** and the following additional forms and documents will be required when requested by ATP and can be found at ATP's helpful resources website (http://www.atp.nist.gov/atp/helpful.htm), unless otherwise noted:

1. SF-424B, Assurances—Non-Construction Programs.
2. Form CD-511, Certifications Regarding Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements and Lobbying.
3. SF-LLL, Disclosure of Lobbying Activities, if applicable.
4. Form CD-346, Applicant for Funding Assistance
5. Financial Statement, if not a public company.
6. For joint ventures only, a Draft Joint Venture Agreement (http://www.atp.nist.gov/atp/jvsample.htm).
7. Budget Narrative for all subcontractors receiving $500,000 or more.

D. PAGE LIMITS:

Proposal Type	GATE 1	GATE 2
Single Company	**24 pages** (No more than **20** pages for detailed information addressing the Scientific and Technological Merit selection criterion and no more than **4** pages for preliminary information addressing the Potential for Broad-Based Economic Benefits selection criterion)	**15 pages** (detailed information addressing the Potential for Broad-Based Economic Benefits selection criterion)
Joint Venture	**35 pages** (No more than **30** pages for detailed information addressing the Scientific and Technological Merit selection criterion and no more than **5** pages for preliminary information addressing the Potential for Broad-Based Economic Benefits selection criterion)	**20 pages** (detailed information addressing the Potential for Broad-Based Economic Benefits selection criterion)

Exhibits

Page limits **EXCLUDE** Forms NIST-1262 and NIST-1263, Budget Narrative, Executive Summary, list c bibliographic technical references, list of bibliographic references supporting business assertions or data, Foreign-Owned Company Questionnaire, R&D Work Performed Outside the United States by the Recipient or Subcontractor Questionnaire, letters of commitment, letters of support, letters documenting effort to secure other funding, and any human and/or animal subjects documentation.

Page limits **INCLUDE** all text, diagrams, flowcharts, pictures, tables, illustrations, and resumes. To maximize pages for relevant technical and business information, the following suggestions are offered:

1. List data only for the key people and briefly highlight their education and experience. Do not include lengthy resumes for all people involved in the project.
2. Cite only those references that are particularly relevant to the ATP project. Do not include copies of published papers as appendices or lengthy lists of publications.
3. Do not include supplemental material not specifically requested in this *Proposal Preparation Kit,* either separate from or bound with the proposal.
4. Do not include company sales catalogs, financial statements (ATP will request these if the proposal is selected as a semifinalist), videotapes or audiotapes, presentation slides, and other marketing materials

HUMAN SUBJECTS DETERMINATION CHECKLIST

This checklist should be used to determine whether human subjects are involved in the research project and whether the research is exempt under the Department of Commerce regulations for the protection of human subjects found at 15 C.F.R. Part 27. A proposal may contain more than one research activity involving human subjects that requires different levels of review. This checklist should be used for each potential use of human subjects.

1. Is there an intervention or an interaction with a living person that would not be occurring or would be occurring in some other fashion but for this research? Examples: videotaping people, observing children using software, surveying manufacturing personnel during a pilot test of new equipment, gathering tissue or cells from human donors.

   [ ] Yes—Human subjects are involved. Go to question 3.

   [ ] No—Go to question 2.

2. a. Will data/information/specimens collected originally from people or about people be used in this research? Examples: broadcast video, Web-use logs, medical information, cells or tissues, survey questions.

      ☐ Yes—Identifiable human subjects may be involved. Go to question 2.b.

      ☐ No—Go to question 6. It appears that human subjects may not be involved in the project. However, an exemption determination may be required. Please review question 3 for additional information about research that may require an exemption determination.

   b. Does that information contain private information in a form in which the identity of the subject is or may readily be ascertained from the information? Examples: medical records, donor name or address, sales transaction records.

      ☐ Yes—Identifiable human subjects are involved. Go to question 3 to see if an exemption may apply. If you know that an exemption does not apply, proceed to question 5.

      ☐ No—Go to question 3. The research may not be within the scope of 15 C.F.R. Part 27; however, it may require an exemption determination to be made due to the use of data, recordings, or specimens that could be linked to humans without appropriate safeguards.

3. Do you think the research may either not be within the scope of 15 C.F.R. Part 27 or qualify for an exemption under 15 C.F.R. § 27.101(b)? The following questions will help you evaluate whether to request an exemption determination by ATP or provide documentation that the research may not be within the scope of 15 C.F.R. Part 27:

   a. Will the task involving human subjects use only existing data, recordings (audio or visual), or specimens? Examples: patient records, a company's customer data, Web-use logs, cells, or tissue.

      ☐ Yes—Go to question 3.d.

      ☐ No—Go to question 3.b.

b. Will the research plan involve normal educational practices such as instructional strategies or comparison of instructional techniques, curricula, or classroom management methods? Examples: observation of student-teacher interactions, video of instruction.

☐ Yes—Go to question 3.d.

☐ No—Go to question 3.c.

c. Will the research plan involve educational tests (cognitive, diagnostic, aptitude, achievement), survey procedures, interview procedures, or observation of public behavior? Examples: broadcast video, software usage testing.

☐ Yes—Go to question 3.d.

☐ No—Go to question 5. This research is probably not exempt and will require Institutional Review Board (IRB) review and approval.

d. Do any of the data, recordings, specimens, or practices/procedures involve or come from a protected class? Protected classes include prisoners, children, pregnant women, human in vitro fertilization, fetuses, and nonviable fetuses or fetal sources of data, cells, or tissue. Examples: testing educational software with children, surveys of obstetric patients.

☐ Yes—Go to question 5. This research is probably not exempt and will require IRB review and approval.

☐ No—Go to question 3.e.

e. Are the data, recordings (audio or visual), or specimens publicly available? NOTE: Publicly available may include items for sale, items that are freely available to the public, or items that reside in the public domain. Examples: customer data sets, catalog orders of cells or tissues, donations of pathological specimens, shareware.

☐ Yes—Go to question 4. This research may be exempt under 15 C.F.R. § 27.101(b).

☐ No—Go to question 3.f.

f. Will the data, recordings (audio or visual), or specimens be stripped of all identifiable information that could be linked to a human subject prior to being received by the investigator?

☐ Yes—Go to question 4. This research may not be within the scope of 15 C.F.R. Part 27, or this research may be exempt under 15 C.F.R. § 27.101(b).

☐ No—Go to question 3.g.

g. Will information be recorded by the investigator in such a way that it can be linked to the human subject? Examples: Web-use logs tied to e-mail address, patient records, or specimens that include patient identifiers.

☐ Yes—Go to question 5. This research is probably not exempt and will need an IRB review.

☐ No—Go to question 4. This research may be exempt under 15 C.F.R. § 27.101(b).

4. An exemption under 15 C.F.R. § 27.101(b) may apply to the task, or the task may not be within the scope of 15 C.F.R. Part 27. In order to complete the necessary requirements for research considered exempt under 15 C.F.R § 27.101(b), please review the booklet *Advanced Technology Program Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects.* A copy of that booklet can be obtained on the ATP website at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm or by calling 1–800–287–3863. Complete Appendix 3 and/or Appendix 4 in the booklet as required and submit with Gate 1 proposal.

5. An exemption probably does not apply to the proposed research and further documentation is required. Please review the ATP booklet *Advanced Technology Program Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects.* A copy of that booklet can be obtained on the ATP website at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm or by calling 1–800–287–3863. See Appendix 5 in the booklet for required documentation list.

6. It appears that human subjects are not involved in this project. This checklist is only a tool for general guidance and does not constitute a final legal opinion from NIST on whether or not human subjects are involved, or whether or not an exemption determination under the regulations is needed. If upon NIST/ATP review of your proposal, it is determined that additional documentation is needed to reach a final determination, and your proposal is selected as a semifinalist (Gate 3), you will be asked to provide the additional documentation prior to an oral review.

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2006

NIST-1262
(REV. 11-2003)
NIAO 703-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR ATP USE ONLY)

SINGLE COMPANY ADVANCED TECHNOLOGY PROGRAM (ATP) PROPOSAL COVER SHEET

(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

Public reporting burden for this collection of information is estimated to average thirty (30) hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, National Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administration Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. EMPLOYER IDENTIFICATION NUMBER (EIN)	3. DUN AND BRADSTREET NUMBER	4. PROJECT DURATION YEARS MONTHS

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION	6. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION (Address required, if different than Item 5)
	TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:
7. NAME OF BUSINESS MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 5) TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	8. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 5) TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:

9. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2.)

PROFIT—SMALL BUSINESS ☐ PUBLIC COMPANY (Ticker symbol _____)

PROFIT—MEDIUM BUSINESS ☐ FOREIGN-OWNED, U.S.-LOCATED COMPANY

PROFIT—LARGE BUSINESS

10. SOURCES OF FUNDS	YEAR 1	YEAR 2	YEAR 3	TOTAL
A. ATP (Direct costs only)	$	$	$	$
B. PROPOSER	$	$	$	$
C. TOTAL (A + B)	$	$	$	$

11. PROPOSAL TITLE

12. NONPROPRIETARY PROPOSAL ABSTRACT

13. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN PROPOSAL IS TRUE AND CORRECT AND THAT THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

		YES
A.	IS THIS PROPOSAL REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROJECTS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER ATP?	☐
B.	IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (If yes, explain in item 14.)	☐
C.	WAS THIS PROPOSAL OR A VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (If yes, explain in item 14.)	☐
D.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS, AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? [If yes, explain in item 14, and indicate whether the research plan has been reviewed and approved by an Institutional Review Board (IRB).]	☐
E.	DOES THE PROPOSED R&D INVOLVE THE USE OF LIVE VERTEBRATE ANIMALS? (If yes, explain in item 14, and indicate whether the research plan has been reviewed and approved by an Animal Care and Use Committee.)	☐
F.	DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (If yes, identify the parent company, its ultimate parent company, and the place of incorporation of parent company in item 14.)	☐
G.	IS THE COMPANY MAJORITY OWNED BY NON-U.S.CITIZENS? (If yes, explain in item 14.)	☐
H.	IS THE COMPANY SUBJECT TO CONTROL BY NON-U.S. CITIZENS? (If yes, explain in item 14.)	☐

14. REMARKS (Continue on a separate sheet if necessary.)

15. DESCRIBE BRIEFLY WHY FEDERAL ASSISTANCE IS NEEDED TO EMBARK ON THIS PROPOSED PROJECT. ALSO, DESCRIBE WHAT EFFORTS WERE MAD TO APPLYING FOR ATP FUNDING TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY. NOTE: PROVIDING A GENERAL STATEMENT INDICA THE UNAVAILABILITY OF PRIVATE CAPITAL IS UNACCEPTABLE.

16. AUTHORIZED COMPANY REPRESENTATIVE (Type name and title.)	17. TELEPHONE NUMBER
18. SIGNATURE	19. DATE

INSTRUCTIONS FOR FORM NIST-1262 (Pages 1 & 2): SINGLE-COMPANY ADVANCED TECHNOLOGY PROGRAM PROPOSAL COVER SHEET

This form must be completed in its entirety and submitted with each single-company proposal. The authorized company representative who signs the form must have delegated fiduciary authority. By signing this form, the company representative certifies the company's commitment to pay all indirect costs and, if included as additional cost share, any direct costs; verifies the certification statements on the form; and attests to the accuracy of the proposal. The signature also signifies that the company representative has coordinated with top management within his/her own company about their commitment to the proposed project. Additionally, by signing the form, the company representative acknowledges that the proposal is being submitted with the agreement that ATP may use nongovernment reviewers if necessary. (Such reviewers are screened to eliminate conflicts of interest and are required to sign nondisclosure agreements.)

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to, a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number. The reason for collecting this information is for NIST to be able to perform the appropriate technical and business reviews of an ATP proposal. The information obtained will assist in determining eligibility for federal financial assistance. Responses to the collection of information are required to be considered for an ATP award. In accordance with the ATP legislation, information that is obtained by ATP or other Department of Commerce offices on a confidential basis about business operations and trade secrets possessed by any company will be protected by the government and shall be exempt from disclosure under the Freedom of Information Act.

1. Enter the competition number as stated in the *Federal Register* notice.

2. Enter your employer identification number (EIN). To obtain an EIN, see http://www.atp.nist.gov/atp/helpful.htm, or call 1–866–816–2065.

3. Enter your Dun and Bradstreet (D&B) number. To obtain a D&B number, see http://www.dnbmdd.com/mddi.

4. Enter the duration of the proposed work in years and months. **NOTE:** The maximum duration allowed for a single company is 3 years.

5. Enter the legal name, street address, city, two-letter state abbreviation, ZIP code, and website of the organization submitting the proposal. **(DO NOT USE A POST OFFICE BOX.)**

6. Enter the name, telephone number, fax number, and e-mail address of the Principal Investigator at the submitting organization who is responsible for the technical aspects of the proposal. Include the mailing address if it differs from that of the submitting organization.

7. Enter the name, telephone number, fax number, and e-mail address of the business manager at the submitting organization who is responsible for business matters. Include the mailing address if it differs from that of the submitting organization.

8. Enter the name, telephone number, fax number, and e-mail address of the grant/contract manager at the submitting organization who

is responsible for contract/grant administrative matters. Include the mailing address if it differs from that of the submitting organization.

9. Check all boxes that apply to identify the type of organization.

10. A. In each column, enter the total amount requested from ATP for each year, and enter the total in the last column. **NOTE:** The maximum amount of ATP funding to a single company is $2 million; ATP funds may only be used to fund direct costs.

10. B. In each column, enter the proposer's total cost sharing for each year, and enter the total in the last column. **NOTE:** Large companies must cost share at least 60 percent of the yearly total project costs (direct plus all of the indirect costs). Small and medium-sized companies must pay for all of their indirect costs and may elect to pay part of the direct costs.

10.C. In each column, enter the total for each year of the project, and enter the entire project total in the last column.

11. Enter the title of the proposal (90-character limit).

12. Enter a **NONPROPRIETARY** abstract of the proposed work. As part of the abstract, include a statement of the technical problem addressed in the proposal. This abstract may be used as the basis for a publicly distributed abstract should the proposal be selected for an award.

13.A. through 13.H. Answer each question by marking an "x" in the appropriate box.

A. Self-explanatory.

B. If the company is delinquent on any federal debt, including debt to the Internal Revenue Service (IRS), provide in item 14 the amount of the debt, the name of the federal agency to which the debt is owed, how old the debt is, the circumstances surrounding the establishment of the debt, and why the debt has not been paid.

C. If this proposal or a similar proposal was submitted to another federal agency, provide in item 14 the name of the federal agency, the date the proposal was sent to that federal agency, the name of the financial assistance program under which the proposal was submitted, the amount of federal funding requested, and the name and phone number of the agency contact person.

D. If the proposed R&D involves the use of human subjects, and/or human tissue, and/or human cell lines, explain in item 14 and indicate whether the research plan has been reviewed and approved by an Institutional Review Board (IRB). For further guidance, refer to the ATP Booklet *Advanced Technology Program Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects,* available at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm.

E. If the proposed R&D involves the use of live vertebrate animals, explain in item 14 and indicate whether the research plan has been reviewed and approved by an Institutional Animal Care and Use Committee (IACUC).

F. If a company has a parent company outside the United States, identify the parent company and its place of incorporation in item 14. This includes LLCs where the ownership by foreign companies is 50 percent or more.

G. If a company is majority owned by individuals who are not citizens of the United States, explain in item 14.

H. If a company is subject to control by individuals who are not citizens of the United States, explain in item 14.

14. Provide any explanations to answers given in item 13 and any other remarks you wish to offer.

15. Describe briefly why your project needs ATP funding to embark on this project. Why is private capital not available or not possible? What efforts were made to secure internal R&D funding as well as external private capital? Be specific. **Providing a general statement indicating the unavailability of private funding is unacceptable.**

16. Enter the name and title of the authorized company representative submitting the proposal.

17. Enter the telephone number of the authorized company representative submitting the proposal.

18. The authorized company representative submitting the proposal must sign this form.

19. Enter the date the form is signed.

ESTIMATED MULTI-YEAR BUDGET—SINGLE COMPANY

	YEAR 1	YEAR 2	YEAR 3	TOTAL
PROJECT CLASS CATEGORY				
A Personnel salaries/wages	$	$	$	$
B Fringe benefits				
C Travel				
D Equipment				
E Materials/supplies				
F Subcontracts				
G Other				
H Total direct costs (lines A thru G)				
I Total direct costs requested from ATP				
J Total direct costs shared by proposer (if any)	$	$	$	$
K Total indirect costs absorbed by proposer	$	$	$	$
L Total costs (lines H + K)	$	$	$	$
SOURCES OF FUNDS				
M ATP (same as line I)	$	$	$	$
N				
O				
P				
Q Total sources of funds (same as line L)	$	$	$	$
TASKS				
	$	$	$	$
Total costs of all tasks (same as line L)	$	$	$	$

INSTRUCTIONS FOR FORM NIST-1262 (Page 3): ESTIMATED MULTI-YEAR BUDGET—SINGLE COMPANY

Every item must be completed and reflect estimated costs for each year of the proposed project. Include a **TOTAL** budget, which consolidates all of the project years' costs.

OBJECT CLASS CATEGORY. List in each column the costs (rounded to the nearest whole dollar) associated with each object class category for each year of the proposed project. Enter the totals of the three columns in the last column.

A. **Personnel Salaries/Wages**—Enter the total salaries of full- and part-time personnel, excluding fringe benefits.

B. **Personnel Fringe Benefits**—Enter the total fringe benefits (vacation, sick leave, and military leave; health and life insurance; retirement, social security, etc.) associated with the personnel.

C. **Travel**—Enter the costs for transportation, including airfare, taxis, lodging, subsistence, and so forth.

D. **Equipment**—Enter the costs for general items of equipment. **NOTE:** ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the proposed scientific and technical project. Costs must be prorated if equipment or facilities will not be 100 percent dedicated to the ATP project during the project period.

E. **Materials/Supplies**—Enter the costs for expendable materials and supplies.

F. **Subcontracts**—Enter the costs for subcontracts. **NOTE:** Single companies may not subcontract to another part of the same company or to another company with identical ownership. Subcontractors, excluding those that provide goods and services, who receive more than $500,000 each are subject to the same audit requirements as the recipient. The cost of the subcontractor's audit should be included in the subcontracts category.

G. **Other**—Enter the costs for any other direct costs that do not fit into the direct categories above. The cost of the project audit should also be included in this category unless it is part of the indirect costs or to be performed by a cognizant federal audit agency. Audits must be performed in accordance with the *NIST Program-Specific Audit Guidelines for ATP Cooperative Agreements With Single Companies* (http://www.atp.nist.gov/atp/psag-co.htm). For nonprofit organizations subject to OMB Circular A-133, Audits of States, Local Government, and Non-Profit Organizations (http://www.atp.nist.gov/helpful.htm), the annual Circular A-133 audit is deemed to meet the ATP audit requirement. Audits must be conducted by an external auditor (CPA or a cognizant federal audit agency). For awards less than 24 months, an audit is required at the end of the project; for 2- and 3-year awards, an audit is required after the first year and at the end of the project. If a recipient has never received

federal funding from any federal agency, a certification will be required from a CPA to determine whether the recipient has a functioning financial management system that meets the provisions of 15 C.F.R. § 14.21. The CPA costs may be included in this category unless they are part of the indirect costs.

H. **Total Direct Costs**—Enter total direct costs.

I. **Total Direct Costs Requested From ATP**—Enter the amount of direct costs requested from ATP.

J. **Total Direct Costs Shared by Proposer**—Enter direct costs, if any, to be shared by the proposer.

K. **Total Indirect Costs Absorbed by Proposer**—Enter the total indirect costs to be charged to the proposed project. An indirect cost is any cost not directly identified with a single, final cost objective but identified with two or more final cost objectives or an intermediate cost objective. After direct costs have been determined and charged directly to the project or other work, indirect costs are those remaining to be allocated to the several cost objectives. Because of the diverse characteristics and accounting practices, it is not possible to specify the types of costs that may be classified as indirect costs in all situations. However, typical examples of indirect costs for many organizations include general administration, such as the salaries and expenses of executive officers; rent; utilities; personnel administration; maintenance; library expenses; and accounting. ATP shall interpret indirect costs in accordance with applicable federal cost principles.

L. **Total Costs**—Enter the total costs for the proposed R&D project.

2. **SOURCES OF FUNDS**

A.–D. List in the left-most column all sources of support (ATP first), and enter associated costs in the appropriate columns. Examples of non ATP sources of funds include company, state/local government, etc. Enter the totals of the rows in the last column.

E. **Total Sources of Funds**—Enter the total sources of funds in each column for each year (12-month period) of activity.

3. **TASKS**

A.–J. List in the left-most column all of the proposed tasks, and enter the associated costs in the appropriate rows. Enter the totals of the rows in the last column. Tasks should be a high-level aggregation of subtasks that have costs that can be easily updated as a group on an annual basis. ATP does not prescribe the appropriate number of tasks. If you have more tasks than the lines provide, make additional copies of this sheet to show the additional tasks. Task names and amounts must correspond with those in the Gantt chart in the R&D plan discussion.

K. **Total Costs of All Tasks**—Enter the total costs of all of the tasks in each of the columns for each year of activity.

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2)

- ☐ PROFIT—SMALL BUSINESS
- ☐ PROFIT—MEDIUM BUSINESS
- ☐ PROFIT—LARGE BUSINESS
- ☐ NONPROFIT ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENT LABORATORY
- ☐ PUBLIC COMPANY (Ticker symbol _____)
- ☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
- ☐ FOREIGN-LOCATED ORGANIZATION

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK AND IDENTIFY WHICH TASK OR TASKS IN R&D PLAN REQUIRE SUBCONTRACTOR'S INVOLVEMENT.

5. IS THIS A SOLE-SOURCE SUBCONTRACT?

NO ☐ ES (If yes, explain why this subcontractor is the only one that can perform the work and the nature of its unique capability/experience.)

6. DOES THE SUBCONTRACTOR HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBMITTNG ORGANIZATION?

NO ☐ ES (If yes, briefly explain what type and how much.)

7. DOES THE SUBMITTING ORGANIZATION HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBCONTRACTOR?

NO ☐ ES (If yes, briefly explain what type and how much.)

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2)

- ☐ PROFIT—SMALL BUSINESS
- ☐ PROFIT—MEDIUM BUSINESS
- ☐ PROFIT—LARGE BUSINESS
- ☐ NONPROFIT ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENT LABORATORY
- ☐ PUBLIC COMPANY (Ticker symbol _____)
- ☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
- ☐ FOREIGN-LOCATED ORGANIZATION

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK AND IDENTIFY WHICH TASK OR TASKS IN R&D PLAN REQUIRE SUBCONTRACTOR'S INVOLVEMENT.

5. IS THIS A SOLE-SOURCE SUBCONTRACT?

NO ☐ ES (If yes, explain why this subcontractor is the only one that can perform the work and the nature of its unique capability/experience.)

6. DOES THE SUBCONTRACTOR HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBMITTNG ORGANIZATION?

NO ☐ YES (If yes, briefly explain what type and how much.)

7. DOES THE SUBMITTING ORGANIZATION HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBCONTRACTOR?

NO ☐ YES (If yes, briefly explain what type and how much.)

INSTRUCTIONS FOR FORM NIST-1262 (Page 4): SUBCONTRACTS

This form must be submitted with each proposal to identify each subcontract. This form may be duplicated, as necessary, if there are additional subcontractors.

1. Enter the name, street address, city, two-letter state abbreviation, and ZIP code of the subcontractor. Also enter the name, telephone number, fax number, and e-mail address of the individual in the subcontractor organization to be contacted regarding technical aspects of the proposal. If the subcontractor's identity is still undetermined, enter "Undetermined."
2. Mark an "x" in the appropriate box or boxes that apply to the subcontractor.
3. Enter the estimated total subcontractor costs.
4. Briefly describe the scope of work to be performed by the subcontractor.
5. Mark an "x" in the appropriate box regarding whether the subcontractor will be selected on a sole-source basis. Subcontractors should be selected on a competitive basis. If "YES" is marked, that is, if a subcontractor is selected on a sole-source basis, provide a brief justification for selection on a noncompetitive basis. Explain why this subcontractor is the only one that can perform the work and the nature of its unique capability/experience.
6. If the subcontractor has any financial or other interest in the submitting organization, briefly explain what type and how much.
7. If the submitting organization has any financial or other interest in the subcontractor, briefly explain what type and how much.

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2006

1263
V 11-2003)
203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR ATP USE ONLY)

JOINT VENTURE ADVANCED TECHNOLOGY PROGRAM (ATP) PROPOSAL COVER SHEET

(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

reporting burden for this collection of information is estimated to average thirty (30) hours per response, including the time for reviewing instructions, searching ting data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden mate or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, National tute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administration Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. EMPLOYER IDENTIFICATION NUMBER (EIN)	3. DUN AND BRADSTREET NUMBER	4. PROJECT DURATION YEARS MONTHS

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION	6. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION (Address required, if different than Item 5)
	TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:
7. NAME OF BUSINESS MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 5) TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	8. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 5) TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:

ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2.)

PROFIT—SMALL BUSINESS
PROFIT—MEDIUM BUSINESS
PROFIT—LARGE BUSINESS
NONPROFIT ORGANIZATION

☐ PUBLIC COMPANY (Ticker symbol _____)
☐ FOREIGN-OWNED, U.S.-LOCATED COMPANY

SOURCES OF FUNDS	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTAL
A ATP (Direct costs only)	$	$	$	$	$	$
B PROPOSER	$	$	$	$	$	$
C TOTAL (A + B)	$	$	$	$	$	$

PROPOSAL TITLE

NONPROPRIETARY PROPOSAL ABSTRACT

13. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

		YES
A.	IS THIS PROPOSAL REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROJECTS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER ATP?	☐
B.	ARE ANY OF THE JOINT VENTURE PARTNERS DELINQUENT ON ANY FEDERAL DEBT? (If yes, explain in item 14.)	☐
C.	WAS THIS PROPOSAL OR A VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (If yes, explain in item 14.)	☐
D.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS, AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? [If yes, explain in item 14, and indicate whether the research plan has been reviewed and approved by an Institutional Review Board (IRB).]	☐
E.	DOES THE PROPOSED R&D INVOLVE THE USE OF LIVE VERTEBRATE ANIMALS? (If yes, explain in item 14, and indicate whether the research plan has been reviewed and approved by an Animal Care and Use Committee.)	☐
F.	DO ANY OF THE JOINT VENTURE PARTNERS HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (If yes, identify the partner(s), ultimate parent company or companies, and place(s) of incorporation of parent company or companies in item 14.)	☐
G.	ARE ANY OF THE JOINT VENTURE PARTNERS MAJORITY OWNED BY NON-U.S. CITIZENS? (If yes, explain in item 14.)	☐
H.	ARE ANY OF THE JOINT VENTURE PARTNERS SUBJECT TO CONTROL BY NON-U.S. CITIZENS? (If yes, explain in item 14.)	☐

14. REMARKS (Continue on a separate sheet if necessary.)

15. DESCRIBE BRIEFLY WHY FEDERAL ASSISTANCE IS NEEDED FOR THIS JOINT VENTURE TO FORM, OR WHY AN EXISTING JOINT VENTURE REQUIRES FEDERAL ASSISTANCE TO EMBARK ON THIS PROPOSED PROJECT. ALSO, DESCRIBE WHAT EFFORTS WERE MADE PRIOR TO APPLYING FOR ATP FUNDING TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY. NOTE: PROVIDING A GENERAL STATEMENT INDICATING THE UNAVAILABILITY PRIVATE CAPITAL IS UNACCEPTABLE.

16. AUTHORIZED COMPANY REPRESENTATIVE (Type name and title.)	17. TELEPHONE NUMBER
18. SIGNATURE	19. DATE

INSTRUCTIONS FOR FORM NIST-1263 (Pages 1 & 2): JOINT VENTURE ADVANCED TECHNOLOGY PROGRAM PROPOSAL COVER SHEET

This form must be completed in its entirety and submitted with each joint venture proposal. The authorized company representative who signs the form must have delegated fiduciary authority. By signing this form, the company representative certifies the commitment of cost sharing, verifies the certification statements on the form, and attests to the accuracy of the proposal. The signature also signifies that the company representative has coordinated with top management within his/her own company and with all companies/organizations described as joint venture partners about their commitment and cost sharing to the proposed project. Additionally, by signing the form, the company representative acknowledges that the proposal is being submitted with the agreement that ATP may use nongovernment reviewers if necessary. (Such reviewers are screened to eliminate conflicts of interest and are required to sign nondisclosure agreements.)

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to, a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number. The reason for collecting this information is for NIST to be able to perform the appropriate technical and business reviews of an ATP proposal. The information obtained will assist in determining eligibility for federal financial assistance. Responses to the collection of information are required to be considered for an ATP award. In accordance with the ATP legislation, information that is obtained by ATP or other Department of Commerce offices on a confidential basis about business operations and trade secrets possessed by any company will be protected by the government and shall be exempt from disclosure under the Freedom of Information Act.

1. Enter the competition number as stated in the *Federal Register* notice.

2. Enter your employer identification number (EIN). To obtain an EIN, see http://www.atp.nist.gov/atp/helpful.htm, or call 1–866–816–2065.

3. Enter your Dun and Bradstreet (D&B) number. To obtain a D&B number, see http://www.dnbmdd.com/mddi.

4. Enter the duration of the proposed work in years and months. **NOTE:** The maximum duration allowed for a joint venture is 5 years.

5. Enter the legal name, street address, city, two-letter state abbreviation, ZIP code, and website of the organization submitting the proposal. **(DO NOT USE A POST OFFICE BOX.) NOTE:** The names and information on the other joint venture participants should be identified on Form NIST-1263 (Page 4), Other Joint Venture Participants.

6. Enter the name, telephone number, fax number, and e-mail address of the Principal Investigator at the submitting organization who is responsible for the technical aspects of the proposal. Include the mailing address if it differs from that of the submitting organization.

7. Enter the name, telephone number, fax number, and e-mail address of the business manager at the submitting organization who is responsible for business matters. Include

the mailing address if it differs from that of the submitting organization.

8. Enter the name, telephone number, fax number, and e-mail address of the grant/contract manager at the submitting organization responsible for contract/grant administrative matters. Include the mailing address if it differs from that of the submitting organization.

9. Check all boxes that apply to identify the type of organization.

10.A. In each column, enter total amounts requested from ATP for each year, and enter the total in the last column. **NOTE:** The ATP funding requested must be less than 50 percent of the total project costs.

10.B. In each column, enter the proposer's (joint venture's) total cost sharing for each year, and enter the total in the last column. **NOTE:** Joint ventures must provide more than 50 percent of each year's total costs.

10.C. In each column, enter the total for each year of the project, and enter the entire project total in the last column.

11. Enter the title of the proposal (90-character limit).

12. Enter a **NONPROPRIETARY** abstract of the proposed work. As part of the abstract, include a statement of the technical problem addressed in the proposal. This abstract may be used as the basis for a publicly distributed abstract should the proposal be selected for an award.

13.A. through 13.H. Answer each question by marking an "x" in the appropriate box.

A. Self-explanatory.

B. If any of the joint venture participants is delinquent on any federal debt, including debt to the Internal Revenue Service, provide in item 14 the amount of the debt, the name of the federal agency to which the debt is owed, how old the debt is, the circumstances surrounding the establishment of the debt, and why the debt has not been paid.

C. If this proposal or a similar proposal was submitted to another federal agency, provide in item 14 the name of the federal agency, the date the proposal was sent to that federal agency, the name of the financial assistance program under which the proposal was submitted, the amount of federal funding requested, and the name and phone number of the agency contact person.

D. If the proposed R&D involves the use of human subjects, and/or human tissue, and/or human cell lines, explain in item 14 and indicate whether the research plan has been reviewed and approved by an Institutional Review Board (IRB). For further guidance, refer to the ATP Booklet *Advanced Technology Program Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects,* available at http://www.atp.nist.gov/atp/kit-04/has_guide/contents.htm.

E. If the proposed R&D involves the use of live vertebrate animals, explain in item 14 and indicate whether the research plan has been reviewed and approved by an Institutional Animal Care and Use Committee (IACUC).

F. If any joint venture partner has a parent company outside the United States, identify the parent company or companies and their place of incorporation in item 14. This includes LLCs where the ownership by foreign companies is 50 percent or more.

G. If any joint venture partner is majority owned by individuals who are not citizens of the United States, explain in item 14.

H. If any joint venture partner is subject to control by individuals who are not citizens of the United States, explain in item 14.

14. Provide any explanations to answers given in item 13 and any other remarks you wish to offer.

15. Describe why your project needs ATP funding for the industry to form a joint venture or why an existing joint venture requires federal assistance to embark on this project. Why is private capital not available or not possible? What efforts were made to secure internal R&D funding as well as external private capital? Be specific. **Providing a general statement indicating the unavailability of private funding is unacceptable.**

16. Enter the name and title of the authorized company representative submitting the proposal on behalf of the joint venture.

17. Enter the telephone number of the authorized company representative submitting the proposal on behalf of the joint venture.

18. The authorized company representative submitting the proposal must sign this form.

19. Enter the date the form is signed.

ESTIMATED MULTI-YEAR BUDGET—JOINT VENTURE

YEAR: _____

SPECIFY NAME OF PARTICIPANT:	PARTICIPANT	PARTICIPANT	PARTICIPANT	PARTICIPANT	PARTICIPANT	TOTAL
OBJECT CLASS CATEGORY						
A Personnel salaries/wages	$	$	$	$	$	$
B Fringe benefits						
C Travel						
D Equipment						
E Materials/supplies						
F Subcontracts						
G Other						
H Total direct costs (lines A thru G)						
I Total indirect costs						
J Total costs (lines H + I)	$	$	$	$	$	$
K Non-ATP funds	$	$	$	$	$	$
L ATP funds requested	$	$	$	$	$	$
SOURCES OF FUNDS						
A ATP (same as line L)	$	$	$	$	$	$
B						
C						
D						
E Total sources of funds (same as line J)	$	$	$	$	$	$
TASKS						
1	$	$	$	$	$	$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11 Total costs of all tasks (same as line J)	$	$	$	$	$	$

INSTRUCTIONS FOR FORM NIST-1263 (Page 3): ESTIMATED MULTI-YEAR BUDGET— JOINT VENTURE

Every item must be completed and reflect estimated costs for each year of the proposed project. This form may be duplicated, as necessary, depending on the duration of the project and the number of participants. Specify the year on each page at the top right-hand block as noted and the name of each participant at the top of each column. Include a **TOTAL** budget, which consolidates all of the project years' costs.

1. **OBJECT CLASS CATEGORY.** List in each column the costs (rounded to the nearest whole dollar) associated with each object class category for each year of the proposed project. Enter the totals of the five columns in the last column.

   A. **Personnel Salaries/Wages**—Enter the total salaries of full- and part-time personnel, excluding fringe benefits.

   B. **Personnel Fringe Benefits**—Enter the total fringe benefits (vacation, sick leave, and military leave; health and life insurance; retirement, social security, etc.) associated with the personnel.

   C. **Travel**—Enter the costs for transportation, including airfare, taxis, lodging, subsistence, and so forth.

   D. **Equipment**—Enter the costs for general items of equipment. **NOTE:** ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the proposed scientific and technical project. Costs must be prorated if equipment or facilities will not be 100 percent dedicated to the ATP project during the project period.

   E. **Materials/Supplies**—Enter the costs for expendable materials and supplies.

   F. **Subcontracts**—Enter the costs for subcontracts. **NOTE:** Joint venture participants may not subcontract to another part of the same company or to another company with identical ownership. Subcontractors, excluding those that provide goods and services, who receive more than $500,000 each are subject to the same audit requirements as the recipient. The cost of the subcontractor's audit should be included in the subcontracts category.

   G. **Other**—Enter the costs for any other direct costs that do not fit into the direct categories above. The cost of the project audit should also be included in this category unless it is part of the indirect costs or to be performed by a cognizant federal audit agency. Audits must be performed in accordance with the *NIST Program-Specific Audit Guidelines for the ATP Cooperative Agreements With Joint Ventures* (http://www.atp.nist.gov/atp/psag-jv.htm). For nonprofit organizations subject to OMB Circular A-133, Audits of States, Local Government, and Non-Profit Organizations (http://www.atp.nist.gov/atp/helpful.htm), the annual Circular A-133 audit is deemed to meet the ATP audit requirement. Audits must be conducted by an external auditor (CPA or cognizant federal audit agency). For awards of less than 24 months, an audit is required at the end

of the project; for 2-, 3-, or 4-year awards, an audit is required after the first year and at the end of the project; for 5-year awards, an audit is required after the first year and the third year and at the end of the project. If a recipient has never received federal funding from any federal agency, a certification will be required from a CPA to determine whether the recipient has a functioning financial management system that meets the provisions of 15 C.F.R. § 14.21. The CPA costs may be included in this category unless they are part of the indirect costs.

H. **Total Direct Costs**—Enter total direct costs.

I. **Total Indirect Costs**—Enter the total indirect costs to be charged to the proposed project. An indirect cost is any cost not directly identified with a single, final cost objective but identified with two or more final cost objectives or an intermediate cost objective. After direct costs have been determined and charged directly to the project or other work, indirect costs are those remaining to be allocated to the several cost objectives. Because of the diverse characteristics and accounting practices it is not possible to specify the types of costs that may be classified as indirect costs in all situations. However, typical examples of indirect costs for many organizations include general administration, such as the salaries and expenses of executive officers; rent; utilities; personnel administration; maintenance; library expenses; and accounting. ATP shall interpret indirect costs in accordance with applicable federal cost principles.

J. **Total Costs**—Enter the total costs for the proposed R&D project.

K. **Non-ATP Funds**—Enter the total non-ATP funds (i.e., funds provided by each participant, state/local sources, and other private sources). **NOTE:** The total non-ATP funds must be more than 50 percent of the total project costs for each year's total costs.

L. **ATP Funds Requested**—Enter the total amount requested from ATP. **NOTE:** The ATP funding requested must be less than 50 percent of the total project costs for each year's total costs.

2. **SOURCES OF FUNDS**

A.–D. List in the left-most column all sources of support individually (ATP first), and enter associated costs in the appropriate columns. Examples of non ATP sources of funds include each participant, state/local government, etc. Enter totals of the rows in the last column.

E. **Total Sources of Funds**—Enter the total sources of funds in each column for each year (12-month period) of activity.

3. **TASKS**

A.–J. List in the left-most column all of the proposed tasks, and enter the associated costs in the appropriate columns. Enter the totals of the rows in the last column. Tasks should be a high-level aggregation of subtasks that have costs that can be easily updated as a group on an annual basis. ATP does not prescribe the appropriate number of tasks. If you have more tasks than the lines provide, make additional copies of this sheet to show the additional tasks. Task names and amounts must correspond with those in the Gantt chart in the R&D plan discussion.

K. **Total Costs of All Tasks**—Enter the total costs of all of the tasks in each of the columns for each year of activity.

OTHER JOINT VENTURE PARTICIPANTS DO NOT INCLUDE SUBMITTING ORGANIZATION

1. LEGAL NAME, ADDRESS AND WEBSITE OF PARTICIPANT	2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2.)	
	☐ PROFIT—SMALL BUSINESS	☐ PUBLIC COMPANY (Ticker symbol _____)
	☐ PROFIT—MEDIUM BUSINESS	
	☐ PROFIT—LARGE BUSINESS	☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
	☐ NONPROFIT ORGANIZATION	
	☐ UNIVERSITY	
	☐ GOVERNMENT LABORATORY	
NAME OF CONTACT: PHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	3. EMPLOYEE IDENTIFICATION NUMBER EIN	4. DUN AND BRADSTREET NUMBER

1. LEGAL NAME, ADDRESS AND WEBSITE OF PARTICIPANT	2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2.)	
	☐ PROFIT—SMALL BUSINESS	☐ PUBLIC COMPANY (Ticker symbol _____)
	☐ PROFIT—MEDIUM BUSINESS	
	☐ PROFIT—LARGE BUSINESS	☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
	☐ NONPROFIT ORGANIZATION	
	☐ UNIVERSITY	
	☐ GOVERNMENT LABORATORY	
NAME OF CONTACT: PHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	3. EMPLOYEE IDENTIFICATION NUMBER EIN	4. DUN AND BRADSTREET NUMBER

1. LEGAL NAME, ADDRESS AND WEBSITE OF PARTICIPANT	2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2.)	
	☐ PROFIT—SMALL BUSINESS	☐ PUBLIC COMPANY (Ticker symbol _____)
	☐ PROFIT—MEDIUM BUSINESS	
	☐ PROFIT—LARGE BUSINESS	☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
	☐ NONPROFIT ORGANIZATION	
	☐ UNIVERSITY	
	☐ GOVERNMENT LABORATORY	
NAME OF CONTACT: PHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	3. EMPLOYEE IDENTIFICATION NUMBER EIN	4. DUN AND BRADSTREET NUMBER

1. LEGAL NAME, ADDRESS AND WEBSITE OF PARTICIPANT	2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2.)	
	☐ PROFIT—SMALL BUSINESS	☐ PUBLIC COMPANY (Ticker symbol _____)
	☐ PROFIT—MEDIUM BUSINESS	
	☐ PROFIT—LARGE BUSINESS	☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
	☐ NONPROFIT ORGANIZATION	
	☐ UNIVERSITY	
	☐ GOVERNMENT LABORATORY	
NAME OF CONTACT: PHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	3. EMPLOYEE IDENTIFICATION NUMBER EIN	4. DUN AND BRADSTREET NUMBER

INSTRUCTIONS FOR FORM NIST-1263 (Page 4): OTHER JOINT VENTURE PARTICIPANTS

This form must be submitted with each joint venture proposal to identify the joint venture participants (excluding the organization submitting the proposal since that information is provided on page 1 of the Form NIST-1263). This form may be duplicated, as necessary, if there are additional participating organizations. Categories of joint venture participants are not adequate identification. For example, do not list a "manufacturing company," a "university," or a "hospital." You must provide the legal name and contact information of each joint venture participant. Include only those organizations to be bound by the Joint Venture Agreement. Do not list subcontractors on this form, as information about proposed subcontractors should be provided on page 5 of NIST-1263. Additionally, do not list informal collaborators.

1. Enter the legal name and street address, city, two-letter state abbreviation, ZIP code, and website of the participant. **(DO NOT USE A POST OFFICE BOX.)** Also enter the name, telephone number, fax number, and e-mail address of the individual in the participant's organization to be contacted regarding the technical aspects of the proposal.
2. Check all the boxes that apply to identify the type of organization.
3. Enter your employer identification number (EIN). To obtain an EIN, see http://www.atp.nist.gov/atp/helpful.htm, or call 1–866–816–2065.
4. Enter your Dun and Bradstreet (D&B) number. To obtain a D&B number, see http://www.dnbmdd.com/mddi.

SUBCONTRACTS

AME AND ADDRESS OF SUBCONTRACTOR

E OF CONTACT:
PHONE NUMBER:
NUMBER:
IL ADDRESS:

2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2)

- ☐ PROFIT—SMALL BUSINESS
- ☐ PROFIT—MEDIUM BUSINESS
- ☐ PROFIT—LARGE BUSINESS
- ☐ NONPROFIT ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENT LABORATORY
- ☐ PUBLIC COMPANY (Ticker symbol _____)
- ☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
- ☐ FOREIGN-LOCATED ORGANIZATION

3. ESTIMATED AMOUNT OF SUBCONTRACT

SCRIBE SCOPE OF WORK AND IDENTIFY WHICH TASK OR TASKS IN R&D PLAN REQUIRE SUBCONTRACTOR'S INVOLVEMENT.

THIS A SOLE-SOURCE SUBCONTRACT?

NO ☐ ES (If yes, explain why this subcontractor is the only one that can perform the work and the nature of its unique capability/experience.)

DES THE SUBCONTRACTOR HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBMITTNG ORGANIZATION?

NO ☐ ES (If yes, briefly explain what type and how much.)

DES THE SUBMITTING ORGANIZATION HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBCONTRACTOR?

NO ☐ ES (If yes, briefly explain what type and how much.)

AME AND ADDRESS OF SUBCONTRACTOR

E OF CONTACT:
PHONE NUMBER:
NUMBER:
IL ADDRESS:

2. ORGANIZATION TYPE (Mark one in column 1 and any that apply in column 2)

- ☐ PROFIT—SMALL BUSINESS
- ☐ PROFIT—MEDIUM BUSINESS
- ☐ PROFIT—LARGE BUSINESS
- ☐ NONPROFIT ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENT LABORATORY
- ☐ PUBLIC COMPANY (Ticker symbol _____)
- ☐ FOREIGN-OWNED, U.S.-LOCATED COMPAN
- ☐ FOREIGN-LOCATED ORGANIZATION

3. ESTIMATED AMOUNT OF SUBCONTRACT

SCRIBE SCOPE OF WORK AND IDENTIFY WHICH TASK OR TASKS IN R&D PLAN REQUIRE SUBCONTRACTOR'S INVOLVEMENT.

THIS A SOLE-SOURCE SUBCONTRACT?

NO ☐ ES (If yes, explain why this subcontractor is the only one that can perform the work and the nature of its unique capability/experience.)

ES THE SUBCONTRACTOR HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBMITTNG ORGANIZATION?

NO ☐ YES (If yes, briefly explain what type and how much.)

ES THE SUBMITTING ORGANIZATION HAVE ANY FINANCIAL OR OTHER INTEREST IN THE SUBCONTRACTOR?

NO ☐ YES (If yes, briefly explain what type and how much.)

INSTRUCTIONS FOR FORM NIST-1263 (Page 5): SUBCONTRACTS

This form must be submitted with each proposal to identify each subcontract. This form may be duplicated, as necessary, if there are additional subcontractors.

1. Enter the name, street address, city, two-letter state abbreviation, and ZIP code of the subcontractor. Also enter the name, telephone number, fax number, and e-mail address of the individual in the subcontractor organization to be contacted regarding technical aspects of the proposal. If a subcontractor's identity is still undetermined, enter "Undetermined."
2. Mark an "x" in the appropriate box or boxes that apply to the subcontractor.
3. Enter the estimated total subcontractor costs.
4. Briefly describe the scope of work and identify which task(s) in the R&D plan will be performed by the subcontractor.
5. Mark an "x" in the appropriate box regarding whether the subcontractor will be selected on a sole-source basis. Subcontractors should be selected on a competitive basis. If "YES" is marked, that is, if the subcontractor is selected on a sole-source basis, provide a brief justification for selection on a noncompetitive basis. Explain why this subcontractor is the only one that can perform the work and the nature of its unique capability/experience.
6. If the subcontractor has any financial or other interest in any joint venture members, briefly explain what type and how much.
7. If the submitting organization has any financial or other interest in the subcontractor, briefly explain what type and how much.

BUDGET NARRATIVE

NOTE: All proposed direct and indirect costs must be consistent with costs incurred for like or similar items on all other federal and nonfederal projects or cost centers. Provide a Budget Narrative for each year of the project and for each joint venture participant. All figures must be rounded to the nearest dollar and correspond with those on the NIST-1262 or NIST-1263. Be sure arithmetic is correct. This form should not be altered. If additional space is needed, indicate "continued on next page," and attach additional sheets following the same format of specific item.

Proposal Number:
Name of Company _____ **Year** _____

A. Personnel—List each position by name of employee and title, if available. Show the annual salary and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in item 1.A. (page 3) of Form NIST-1262 or Form NIST-1263. Escalation rates for the out-years should be reasonable. ATP recognizes that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, use "to be determined." Information about consultants should NOT be included in this category but included more appropriately in Section F ("Subcontract") of this form and described on Form NIST-1262 or Form NIST-1263, pages 4 and 5, respectively.

Name and Position Title	Annual Salary	Percentage of Time on Project	Cost

TOTAL _____

B. Fringe Benefits—Identify percentage rate; if greater than 35 percent, provide a breakdown of what makes up the fringe benefits (vacation, sick leave, military leave; health and life insurance; retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and the appropriate line checked below.

Percentage Rate: _____ **Check here if included in indirect cost rate:**_____

If percentage rate exceeds 35 percent, provide breakdown:

TOTAL _____

C. **Travel**—Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item multiplied by number of people multiplied by number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as coach rather than first-class accommodations. Do not include travel to NIST for project review meetings, because these meetings are held at the funded organization. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification for how it is directly related to the R&D activities of the ATP project. Likewise, conference costs are not considered R&D-related expenses and should not be included. If attendance is critical to performing the R&D, an explanation of how the conference(s) specifically relates to the R&D is required.

Purpose of Travel	Destination	Item (mode of transportation, lodging, and subsistence)	Computation	Cost

Travel justification for foreign travel and conferences:

TOTAL _____

D. **Equipment**—Identify each item of equipment and the methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item multiplied by number of items), and cost. Budget estimates for each equipment item exceeding $100,000 must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification. General purpose office equipment, e.g., office computers, printers, copiers, etc., are normally included in indirect costs and therefore should not be budgeted as direct costs. If they are not included in indirect costs, they can be considered direct costs; however, they must be used exclusively for the ATP project, and a justification and explanation must be provided. Office furniture is unallowable.

Item	Methodology	Computation	Cost

Justification for each equipment item exceeding $100,000, and/or any construction costs:

TOTAL _____

E. **Materials/Supplies**—Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item multiplied by number of items), and cost. Office supplies, e.g., paper, pens, toner cartridges, etc. are normally included in indirect costs and should not be included here. If they are not included in indirect costs, they must be used exclusively for the ATP project, and a justification and explanation must be provided.

Item	Methodology	Computation	Cost

TOTAL _____

F. Subcontracts—For each subcontractor identified on Form NIST-1262 (page 4) or Form NIST-1263 (page 5), enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost

If subcontractor's fees are in excess of $450 per day, justify here:

Subtotal _____

Subcontractor Expenses: List any expenses to be paid from the award to the individual subcontractors in addition to their fees. Office supplies and conferences/workshops are unallowable. Subcontractors, excluding those that provide goods and services, who receive more than $500,000 each are subject to the same audit requirements as the recipient (see Section G); however, the audit costs for these subcontractors should be listed in Section F.

Item	Location	Computation	Cost

Subtotal _____

TOTAL _____

G. Other—Identify and provide a detailed description of any other direct costs that do not fall into the object cost categories above, basis of computation (i.e., cost per item multiplied by number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs or to be performed by a cognizant federal audit agency. If it is part of the indirect costs, indicate it as such. Each joint venture participant should budget for an audit. Audits must be performed in accordance with the *NIST Program-Specific Audit Guidelines for ATP Cooperative Agreements With Single Companies* or the *NIST Program-Specific Audit Guidelines for ATP Cooperative Agreements With Joint Ventures*. For nonprofit organizations subject to OMB Circular A-133, Audits of States, Local Government, and Non-Profit Organizations, the annual Circular A-133 audit is deemed to meet the ATP audit requirement. All of these documents may be found at http://www.atp.nist.gov/atp/helpful.htm. Audits must be conducted by an external auditor (CPA or cognizant federal audit agency). For awards less than 24 months, an audit is required at the end of the project; for 2-, 3-, or 4-year awards, an audit is required after the first year and at the end of the project; for 5-year awards, an audit is required after the first year and the third year and at the end of the project. If a recipient has never received federal funding from any federal agency, a certification will be required from a CPA to determine whether the recipient has a functioning financial management system that meets the provisions of 15 C.F.R. § 14.21.

Description	Computation	Cost
Audit		

TOTAL _____

H. Indirect Costs—Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant federal agency, include a copy of the approved negotiated agreement.

Percentage Rate: _____

☐ **Check here if negotiated indirect cost rate agreement is attached.**

☐ **Check here if indirect cost rate has not been established by a cognizant federal agency.**

TOTAL _____

COST SHARING COMPOSITION—Identify the total source of funding by cash and in-kind contributions.

Cash:_____ In-kind: _____ (In-kind contributions cannot exceed 30 percent of the nonfederal share of the total project costs. Additionally, except as specified in 15 C.F.R. § 295.25, the value of in-kind contributions should be determined in accordance with 15 C.F.R. § 14.23.)

Identify type of in-kind contribution (e.g., equipment, research tools, software, supplies, etc.) and associated amount(s) below:

TOTAL COST SHARE _____

FOREIGN-OWNED COMPANY QUESTIONNAIRE

Complete answers to all questions must be provided for each foreign-owned company participating in the proposed ATP project. Submit additional documentation, if necessary.

Proposal Number:
Name of Submitting Organization:

1. Is the foreign-owned company incorporated in the United States, or is the LLC, partnership, or sole proprietorship with foreign ownership organized in the United States? (NOTE: A company, LLC, partnership, or sole proprietorship is considered foreign owned if it is majority owned or controlled by a non-U.S. entity, and the non-U.S. entity, or its ultimate parent, if any, is incorporated outside the United States.)

   ☐ No. You are ineligible for an ATP award. Do not continue.
   ☐ Yes. Please continue.

2. Name of foreign-owned company and U.S. address where research for the project will be conducted.

3. Name of ultimate foreign parent, address, and country of incorporation. Also provide percentage of ownership.

4. What is the type of participation of the foreign-owned company?

   ☐ Single company ☐ Joint venture lead company ☐ Joint venture participant

5. What is the role of the foreign-owned company? (Check all that apply)

   ☐ Key contributor to the high-risk tasks of the project
   ☐ Minor contributor to the high-risk tasks of the project
   ☐ Supplier of materials, equipment, or software services
   ☐ Manufacturer
   ☐ Other. Please explain.

6. What skills, capabilities, and resources does the foreign-owned company bring to the project? How will the company's role affect project milestones and the plan for commercialization?

7. Provide a brief description (including location, square footage, special equipment) of the facility or facilities where project activities will be carried out.

8. How many employees will be dedicated to the project?

9. Provide the names, titles, and main responsibilities of key project staff.

10. Will there be any activities performed outside the United States?

    ☐ No.

    ☐ Yes. a. Please be specific and explain below what the activities are in terms of project tasks, when they will be performed, and where they will be performed. Explain impact to the project if activities were required to be performed in the United States. Describe the process used to determine whether or not a U.S.-based organization could perform the work.

    b. State dollar amount of the total activity.

11. Does the foreign-owned company expect to develop any new products or apply any new processes to its product lines incorporating the ATP supported technology?

    ☐ No.

    ☐ Yes. a. For each new product or process, when will it first occur?
    b. Where?
    c. If in the United States, which facility?
    d. Which U.S. product line?
    e. Other? Please explain.

12. a. Provide investments that the foreign-owned company has made in research, development, manufacturing, distribution, sales, and marketing during the past 3 years.

    b. State approximate dollar value.

13. Describe the relationship between the foreign-owned company and its ultimate foreign parent. Include financial arrangements, intercompany research agreements, and intellectual property arrangements.

R&D WORK PERFORMED OUTSIDE THE UNITED STATES BY THE RECIPIENT OR SUBCONTRACTOR QUESTIONNAIRE

Title of Proposal:
Name of Submitting Organization:
Name of Company To Perform R&D Work Outside the United States:
Country Where Work Will Be Performed:

1. Is the work to be performed outside the United States less technically challenging and lower risk relative to the work carried out in the United States? If no, please explain.

2. Describe the impact on the economic benefits with and without the R&D being performed outside the United States.

3. What is the percentage of the total ATP project for R&D performed outside the United States?

4. What are the total dollars by organization for R&D performed outside the United States?

5. a. Explain how your organization made a good faith effort to identify alternatives to having this particular work performed outside the United States.

   b. Explain why those alternatives were less attractive (e.g., cost, schedule, insufficient interest, or commitment).

6. Would the projected economic benefits to the United States be less likely to occur if the work outside the United States were not carried out at all, or if ATP insisted that the work be performed in the United States? Explain why.

7. Does the facility proposing to carry out the work outside the United States bring to the project special expertise, extra resources, or other factors that would represent a substantial loss to the project were they not there? Explain.

8. a. Is the company proposing to do work outside the United States U.S. owned? ☐ Yes ☐ No

   b. Does the company also have R&D and manufacturing facilities in the United States that would benefit from the project? Please describe.

   c. Who else would benefit?

9. Will the company performing the work outside the United States agree to surrender intellectual property resulting from the work to a company incorporated in the United States?

APPENDICES

The ATP statute and rule follow this page. These documents are also available on the ATP website at http://www.atp.nist.gov/atp/helpful.htm.

A. Appendix A. ATP Statute

B. Appendix B. ATP Rule—15 C.F.R. Part 295

Appendix A

ATP Statute

NOTE: The ATP statute originated in the Omnibus Trade and Competitiveness Act of 1988 (Pub. L. 100-418, 15 U.S.C. § 278n) but was amended by the American Technology Preeminence Act of 1991 (Pub. L. 102-245). This law has been codified at 15 U.S.C. § 278n.

Sec. 278n. Advanced Technology Program

(a) There is established in the Institute an Advanced Technology Program (hereafter in this Act referred to as the "Program") for the purpose of assisting United States businesses in creating and applying the generic technology and research results necessary to—

(1) commercialize significant new scientific discoveries and technologies rapidly; and

(2) refine manufacturing technologies.

The Secretary, acting through the Director, shall assure that the Program focuses on improving the competitive position of the United States and its businesses, gives preference to discoveries and to technologies that have great economic potential, and avoids providing undue advantage to specific companies. In operating the Program, the Secretary and Director shall, as appropriate, be guided by the findings and recommendations of the Biennial National Critical Technology Reports prepared pursuant to section 603 of the National Science and Technology Policy, Organization, and Priorities Act of 1976 (42 U.S.C. § 6683).

(b) Under the Program established in subsection (a), and consistent with the mission and policies of the Institute, the Secretary, acting through the Director, and subject to subsections (c) and (d), may—

(1) aid industry-led United States joint research and development ventures (hereafter in this section referred to as "joint ventures") (which may also include universities and independent research organizations), including those involving collaborative technology demonstration projects which develop and test prototype equipment and processes, through—

(A) provision of organizational and technical advice; and

(B) participation in such joint ventures by means of grants, cooperative agreements, or contracts, if the Secretary, acting through the Director, determines participation to be appropriate, which may include (i) partial startup funding, (ii) provision of a minority share of the cost of such joint ventures for up to 5 years, and (iii) making available equipment, facilities, and personnel, provided that emphasis is placed on areas where the Institute has scientific or technological expertise, on solving generic problems of specific industries, and on making those industries more competitive in world markets;

(2) provide grants to and enter into contracts and cooperative agreements with United States businesses (especially small businesses), provided that emphasis is placed on applying the Institute's research, research techniques, and expertise to those organizations' research programs;

(3) involve the Federal laboratories in the Program, where appropriate, using among other authorities the cooperative research and development agreements provided for under section 12 of the Stevenson-Wydler Technology Innovation Act of 1980; and

(4) carry out, in a manner consistent with the provisions of this section, such other cooperative research activities with joint ventures as may be authorized by law or assigned to the Program by the Secretary.

(c) The Secretary, acting through the Director, is authorized to take all actions necessary and appropriate to establish and operate the Program, including—

(1) publishing in the *Federal Register* draft criteria and, no later than six months after the date of the enactment of this section, following a public comment period, final criteria, for the selection of recipients of assistance under subsection (b)(1) and (2);

(2) monitoring how technologies developed in its research program are used, and reporting annually to the Congress on the extent of any overseas transfer of these technologies;

(3) establishing procedures regarding financial reporting and auditing to ensure that contracts and awards are used for the purposes specified in this section, are in accordance with sound accounting practices, and are not funding existing or planned research programs that would be conducted in the same time period in the absence of financial assistance under the Program;

(4) assuring that the advice of the Committee established under section 10 is considered routinely in carrying out the responsibilities of the Institute; and

(5) providing for appropriate dissemination of Program research results.

(d) When entering into contracts or making awards under subsection (b), the following shall apply:

(1) No contract or award may be made until the research project in question has been subject to a merit review, and has, in the opinion of the reviewers appointed by the Director and the Secretary, acting through the Director, been shown to have scientific and technical merit.

(2) In the case of joint ventures, the Program shall not make an award unless the award will facilitate the formation of a joint venture or the initiation of a new research and development project by an existing joint venture.

(3) No Federal contract or cooperative agreement under subsection (b)(2) shall exceed $2,000,000 over 3 years, or be for more than 3 years unless a full and complete explanation of such proposed award, including reasons for exceeding these limits, is submitted in writing by the Secretary to the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Science, Space, and Technology of the House of Representatives. The proposed contract or cooperative agreement may be executed only after 30 calendar days on which both Houses of Congress are in session have elapsed since such submission. Federal funds made available under subsection (b)(2) shall be used only for direct costs and not for indirect costs, profits, or management fees of the contractor.

(4) In determining whether to make an award to a particular joint venture, the Program shall consider whether the members of the joint venture have made provisions for the appropriate participation of small United States businesses in such joint venture.

(5) Section 552 of title 5, United States Code, shall not apply to the following information obtained by the Federal Government on a confidential basis in connection with the activities of any business or any joint venture receiving funding under the Program—

(A) information on the business operation of any member of the business or joint venture; and

(B) trade secrets possessed by any business or any member of the joint venture.

(6) Intellectual property owned and developed by any business or joint venture receiving funding or by any member of such a joint venture may not be disclosed by any officer or employee of the Federal Government except in accordance with a written agreement between the owner or developer and the Program.

(7) If a business or joint venture fails before the completion of the period for which a contract or award has been made, after all allowable costs have been paid and appropriate audits conducted, the unspent balance of the Federal funds shall be returned by the recipient to the Program.

(8) Upon dissolution of any joint venture or at the time otherwise agreed upon, the Federal Government shall be entitled to a share of the residual assets of the joint venture proportional to the Federal share of the costs of the joint venture as determined by independent audit.

(9) A company shall be eligible to receive financial assistance under this section only if—

(A) the Secretary finds that the company's participation in the program would be in the economic interest of the United States, as evidenced by investments in the United States in research, development, and manufacturing (including, for example, the manufacture of major components or subassemblies in the United States); significant contributions to employment in the United States; and agreement with respect to any technology arising from assistance provided under this section to promote the manufacture within the United States of products resulting from that technology (taking into account the goals of promoting the competitiveness of United States industry), and to procure parts and materials from competitive suppliers; and

(B) either—

(i) the company is a United States-owned company; or

(ii) the Secretary finds that the company is incorporated in the United States and has a parent company which is incorporated in a country which affords to United States-owned companies opportunities, comparable to those afforded to any other company, to participate in any joint venture similar to those authorized under this Act; affords to United States-owned companies local investment opportunities comparable to those afforded to any other company; and affords adequate and effective protection for the intellectual property rights of United States-owned companies.

(10) Grants, contracts, and cooperative assignments under this section shall be designed to support projects which are high risk and which have the potential for eventual substantial widespread commercial application. In order to receive a grant, contract, or cooperative agreement under this section, a research and development entity shall demonstrate to the Secretary the requisite ability in research and technology development and management in the project area in which the grant, contract, or cooperative agreement is being sought.

(11) (A) Title to any intellectual property arising from assistance provided under this section shall vest in a company or companies incorporated in the United States. The United States may reserve a nonexclusive, nontransferable, irrevocable paid-up license, to have practiced for or on behalf of the United States, in connection with any such intellectual property, but shall not, in the exercise of such license, publicly disclose proprietary information related to the license. Title to any such intellectual property shall not be transferred or passed, except to a company incorporated in the United States, until the expiration of the first patent obtained in connection with such intellectual property.

(B) For purposes of this paragraph, the term "intellectual property" means an invention patentable under title 35, United States Code, or any patent on such an invention.

(C) Nothing in this paragraph shall be construed to prohibit the licensing to any company of intellectual property rights arising from assistance provided under this section.

(e) The Secretary may, within 30 days after notice to Congress, suspend a company or joint venture from continued assistance under this section if the Secretary determines that the company, the country of incorporation of the company or a parent company, or the joint venture has failed to satisfy any of the criteria set forth in subsection (d)(9), and that it is in the national interest of the United States to do so.

(f) When reviewing private sector requests for awards under the Program, and when monitoring the progress of assisted research projects, the Secretary and the Director shall, as appropriate, coordinate with the Secretary of Defense and other senior Federal officials to ensure cooperation and coordination in Federal technology programs and to avoid unnecessary duplication of effort. The Secretary and the Director are authorized to work with the Director of the Office of Science and Technology Policy, the Secretary of Defense, and other appropriate Federal officials to form interagency working groups or special project offices to coordinate Federal technology activities.

(g) In order to analyze the need for the value of joint ventures and other research projects in specific technical fields, to evaluate any proposal made by a joint venture or company requesting the Secretary's assistance, or to monitor the progress of any joint venture or any company research project which receives Federal funds under the Program, the Secretary, the Under Secretary of Commerce for Technology, and the Director may, notwithstanding any other provision of law, meet with such industry sources as they consider useful and appropriate.

(h) Up to 10 percent of the funds appropriated for carrying out this section may be used for

standards development and technical activities by the Institute in support of the purposes of this section.

(i) In addition to such sums as may be authorized and appropriated to the Secretary and Director to operate the Program, the Secretary and Director also may accept funds from other Federal departments and agencies for the purpose of providing Federal funds to support awards under the Program. Any Program award which is supported with funds which originally came from other Federal departments and agencies shall be selected and carried out according to the provisions of this section.

(j) As used in this section—

(1) the term "joint venture" means any group of activities, including attempting to make, making, or performing a contract, by two or more persons for the purpose of—

(A) theoretical analysis, experimentation, or systematic study of phenomena or observable facts;

(B) the development or testing of basic engineering techniques;

(C) the extension of investigative findings or theory of a scientific or technical nature into practical application for experimental and demonstration purposes, including the experimental production and testing of models, prototypes, equipment, materials, and processes;

(D) the collection, exchange, and analysis of research information;

(E) the production of any product, process, or service; or

(F) any combination of the purposes specified in subparagraphs (A), (B), (C), (D), and (E), and may include the establishment and operation of facilities for the conducting of research, the conducting of such venture on a protected and proprietary basis, and the prosecuting of applications for patents and the granting of licenses for the results of such venture; and

(2) the term "United States-owned company" means a company that has majority ownership or control by individuals who are citizens of the United States.

Appendix B

ATP Rule—15 C.F.R. Part 295

Subpart A—General

Sec. 295.1 Purpose.

(a) The purpose of the Advanced Technology Program (ATP) is to assist United States businesses to carry out research and development on high risk, high pay-off, emerging and enabling technologies. These technologies are:

(1) High risk, because the technical challenges make success uncertain;

(2) High pay-off, because when applied, they offer significant benefits to the U.S. economy; and

(3) Emerging and enabling, because they offer wide breadth of potential application and form an important technical basis for future commercial applications.

(b) The rules in this part prescribe policies and procedures for the award of cooperative agreements under the Advanced Technology Program in order to ensure the fair treatment of all proposals. While the Advanced Technology Program is authorized to enter into grants, cooperative agreements, and contracts to carry out its mission, these rules address only the award of cooperative agreements. The program employs cooperative agreements rather than grants because such agreements allow ATP to exercise appropriate management oversight of projects and also to link ATP-funded projects to ongoing R&D at the National Institute of Standards and Technology wherever such linkage would increase the likelihood of success of the project.

(c) In carrying out the rules in this part, the Program endeavors to put more emphasis on joint ventures and consortia with a broad range of participants, including large companies, and less emphasis on support of individual large companies.

Sec. 295.2 Definitions.

(a) For the purposes of ATP, the term *award* means Federal financial assistance made under a grant or cooperative agreement.

(b) The term *company* means a for-profit organization, including sole proprietors, partnerships, limited liability companies (LLCs), or corporations.

(c) The term *cooperative agreement* refers to a Federal assistance instrument used whenever the principal purpose of the relationship between the Federal Government and the recipient is the transfer of money, property, or services, or anything of value to the recipient to accomplish a public purpose of support or stimulation authorized by Federal statute, rather than acquisition by purchase, lease, or barter, of property or services for the direct benefit or use of the Federal Government; and substantial involvement is anticipated between the executive agency, acting for the Federal

Government, and the recipient during performance of the contemplated activity.

(d) The term *direct costs* means costs that can be identified readily with activities carried out in support of a particular final objective. A cost may not be allocated to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned to an award as an indirect cost. Because of the diverse characteristics and accounting practices of different organizations, it is not possible to specify the types of costs which may be classified as direct costs in all situations. However, typical direct costs could include salaries of personnel working on the ATP project and associated reasonable fringe benefits such as medical insurance. Direct costs might also include supplies and materials, special equipment required specifically for the ATP project, and travel associated with the ATP project. ATP shall determine the allowability of direct costs in accordance with applicable Federal cost principles.

(e) The term *foreign-owned company* means a company other than a United States-owned company as defined in 295.2(q).

(f) The term *grant* means a Federal assistance instrument used whenever the principal purpose of the relationship between the Federal Government and the recipient is the transfer of money, property, services, or anything of value to the recipient in order to accomplish a public purpose of support or stimulation authorized by Federal statute, rather than acquisition by purchase, lease, or barter, of property or services for the direct benefit or use of the Federal Government; and no substantial involvement is anticipated between the executive agency, acting for the Federal Government, and the recipient during performance of the contemplated activity.

(g) The term *independent research organization* (IRO) means a nonprofit research and development corporation or association organized under the laws of any state for the purpose of carrying out research and development on behalf of other organizations.

(h) The term *indirect costs* means those costs incurred for common or joint objectives that cannot be readily identified with activities carried out in support of a particular final objective. A cost may not be allocated to an award as an indirect cost if any other cost incurred for the same purpose in like circumstances has been assigned to an award as a direct cost. Because of diverse characteristics and accounting practices it is not possible to specify the types of costs which may be classified as indirect costs in all situations. However, typical examples of indirect costs include general administration expenses, such as the salaries and expenses of executive officers, personnel administration, maintenance, library expenses, and accounting. ATP shall determine the allowability of indirect costs in accordance with applicable Federal cost principles.

(i) The term *industry-led joint research and development venture* or *joint venture* means a business arrangement that consists of two or more separately-owned, for-profit companies that perform research and development in the project; control the joint venture's membership, research directions, and funding priorities; and share total project costs with the Federal Government. The joint venture may include additional companies, independent research organizations, universities, and/or governmental laboratories (other than NIST) which may or may not contribute funds (other than Federal funds) to the project and perform research and development. A for-profit company or an independent research organization may serve as an Administrator and perform administrative tasks on behalf of a joint venture, such as handling receipts and disbursements of funds and making antitrust filings. The following activities are not permissible for ATP-funded joint ventures:

(1) Exchanging information among competitors relating to costs, sales, profitability, prices, marketing, or distribution of any product, process, or service that is not reasonably required to conduct the research and development that is the purpose of such venture;

(2) Entering into any agreement or engaging in any other conduct restricting, requiring, or otherwise involving the production or marketing by any person who is a party to such joint venture of any product, process, or service, other than the production or marketing of proprietary information developed through such venture, such as patents and trade secrets; and

(3) Entering into any agreement or engaging in any other conduct:

(i) To restrict or require the sale, licensing, or sharing of inventions or developments not developed through such venture, or

(ii) To restrict or require participation by such party in other research and development activities, that is not reasonably required to prevent misappropriation of proprietary information contributed by any person who is a party to such venture or of the results of such venture.

(j) The term *intellectual property* means an invention patentable under title 35, United States Code, or any patent on such an invention.

(k) The term *large business* for a particular ATP competition means any business, including any parent company plus related subsidiaries, having annual revenues in excess of the amount published by ATP in the relevant annual notice of availability of funds required by section 295.7(a) of this regulation. In establishing this amount, ATP may consider the dollar value of the total revenues of the 500th company in *Fortune* magazine's Fortune 500 listing.

(l) The term *matching funds* or *cost sharing* means that portion of project costs not borne by the Federal Government. Sources of revenue to satisfy the required cost share include cash and in-kind contributions. Cash contributions can be from recipient, state, county, city, or other non-federal sources. In-kind contributions can be made by recipients or non-federal third parties (except subcontractors working on an ATP project) and include but are not limited to equipment, research tools, software, and supplies. Except as specified at Sec. 295.25 of this regulation, the value of in-kind contributions shall be determined in accordance with OMB Circular A-110, Subpart C, Section 23. The value of in-kind contributions will be prorated according to the share of total use dedicated to the ATP program. ATP restricts the total value of in-kind contributions that can be used to satisfy the cost share by requiring that such contributions not exceed 30 percent of the non-federal share of the total project costs. ATP shall determine the allowability of matching share costs in accordance with applicable federal cost principles.

(m) The term *person* shall be deemed to include corporations and associations existing under or authorized by the laws of either the United States, the laws of any of the Territories, the laws of any State, or the laws of any foreign country.

(n) The term *Program* means the Advanced Technology Program.

(o) The term *Secretary* means the Secretary of Commerce or the Secretary's designee.

(p) The term *small business* means a business that is independently owned and operated, is organized for profit, and is not dominant in

the field of operation in which it is proposing, and meets the other requirements found in 13 C.F.R. Part 121.

(q) The term *United States-owned company* means a for-profit organization, including sole proprietors, partnerships, or corporations, that has a majority ownership or control by individuals who are citizens of the United States.

Sec. 295.3 Eligibility of United States- and Foreign-Owned Businesses.

(a) A company shall be eligible to receive an award from the Program only if:

(1) The Program finds that the company's participation in the Program would be in the economic interest of the United States, as evidenced by investments in the United States in research, development, and manufacturing (including, for example, the manufacture of major components or subassemblies in the United States); significant contributions to employment in the United States; and agreement with respect to any technology arising from assistance provided by the Program to promote the manufacture within the United States of products resulting from that technology (taking into account the goals of promoting the competitiveness of United States industry), and to procure parts and materials from competitive suppliers; and

(2) Either the company is a United States-owned company, or the Program finds that the company is incorporated in the United States and has a parent company which is incorporated in a country which affords to United States-owned companies opportunities, comparable to those afforded to any other company, to participate in any joint venture similar to those authorized under the Program; affords the United States-owned companies local investment opportunities comparable to those afforded to any other company; and affords adequate and effective protection for the intellectual property rights of United States-owned companies.

(b) The Program may, within 30 days after notice to Congress, suspend a company or joint venture from continued assistance under the Program if the Program determines that the company, the country of incorporation of the company or a parent company, or the joint venture has failed to satisfy any of the criteria contained in paragraph (a) of this section, and that it is in the national interest of the United States to do so.

(c) Companies owned by legal residents (green card holders) may apply to the Program, but before an award can be given, the owner(s) must either become a citizen or ownership must be transferred to a U.S. citizen(s).

Sec. 295.4 The Selection Process.

(a) The selection process for awards is a multi-step process based on the criteria listed in section 295.6. Source evaluation boards (SEB) are established to ensure that all proposals receive careful consideration. In the first step, called "preliminary screening," proposals may be eliminated by the SEB that do not meet the requirements of this Part or the annual *Federal Register* Program announcement. Typical but not exclusive of the reasons for eliminating a proposal at this stage are that the proposal is deemed to have serious deficiencies in either the technical or business plan; involves product development rather than high-risk R&D; is not industry-led; is significantly overpriced or underpriced given the scope of the work; does not meet the requirements set out in the notice of availability of funds issued pursuant to section 295.7; or does not meet the cost-sharing requirement. NIST will also examine proposals that have been submitted to a previous

competition to determine whether substantive revisions have been made to the earlier proposal, and, if not, may reject the proposal.

(b) In the second step, referred to as the "technical and business review," proposals are evaluated under the criteria found in section 295.6. Proposals judged by the SEB after considering the technical and business evaluations to have the highest merit based on the selection criteria receive further consideration and are referred to as "semifinalists."

(c) In the third step, referred to as "selection of finalists," the SEB prepares a final ranking of semifinalist proposals by a majority vote, based on the evaluation criteria in section 295.6. During this step, the semifinalist proposers will be invited to an oral review of their proposals with NIST, and in some cases site visits may be required. Subject to the provisions of section 295.6, a list of ranked finalists is submitted to the Selecting Official.

(d) In the final step, referred to as "selection of recipients," the Selecting Official selects funding recipients from among the finalists, based upon the SEB rank order of the proposals on the basis of all selection criteria (section 295.6); assuring an appropriate distribution of funds among technologies and their applications; the availability of funds; and adherence to the Program selection criteria. The Program reserves the right to deny awards in any case where information is uncovered which raises a reasonable doubt as to the responsibility of the proposer. The decision of the Selecting Official is final.

(e) NIST reserves the right to negotiate the cost and scope of the proposed work with the proposers that have been selected to receive awards. For example, NIST may request that the proposer delete from the scope of work a particular task that is deemed by NIST to be product development or otherwise inappropriate for ATP support.

Sec. 295.5 Use of Pre-Proposals in the Selection Process.

To reduce proposal preparation costs incurred by proposers and to make the selection process more efficient, NIST may use mandatory or optional preliminary qualification processes based on preproposals. In such cases, announcements requesting pre-proposals will be published as indicated in section 295.7, and will seek abbreviated proposals (pre-proposals) that address both of the selection criteria, but in considerably less detail than full proposals. The Program will review the pre-proposals in accordance with the selection criteria and provide written feedback to the proposers to determine whether the proposed projects appear sufficiently promising to warrant further development into full proposals. Proposals are neither "accepted" nor "rejected" at the pre-proposal stage. When the full proposals are received in response to the notice of availability of funds described in section 295.7, the review and selection process will occur as described in section 295.4.

Sec. 295.6 Criteria for Selection.

The evaluation criteria to be used in selecting any proposal for funding under this program, and their respective weights, are listed in this section. No proposal will be funded unless the Program determines that it has scientific and technological merit and that the proposed technology has strong potential for broad-based economic benefits to the nation. Additionally, no proposal will be funded that does not require Federal support, that is product development rather than high-risk R&D, that does not display an appropriate level of commitment from the proposer, or does not have an adequate technical and commercialization plan.

(a) Scientific and Technological Merit (50%)

The proposed technology must be highly innovative. The research must be challenging, with high technical risk. It must be aimed at overcoming an important problem(s) or

exploiting a promising opportunity. The technical leverage of the technology must be adequately explained. The research must have a strong potential for advancing the state of the art and contributing significantly to the U.S. scientific and technical knowledge base. The technical plan must be clear and concise; clearly identify the core innovation, the technical approach, major technical hurdles, and the attendant risks; and clearly establish feasibility through adequately detailed plans linked to major technical barriers. The plan must address the questions of "what, how, where, when, why, and by whom" in substantial detail. The Program will assess the proposing team's relevant experience for pursuing the technical plan. The team carrying out the work must demonstrate a high level of scientific/technical expertise to conduct the R&D and have access to the necessary research facilities.

(b) Potential for Broad-Based Economic Benefits (50%)

The proposed technology must have a strong potential to generate substantial benefits to the nation that extend significantly beyond the direct returns to the proposing organization(s). The proposal must explain why ATP support is needed and what difference ATP funding is expected to make in terms of what will be accomplished with the ATP funding versus without it. The pathways to economic benefit must be described, including the proposer's plan for getting the technology into commercial use, as well as additional routes that might be taken to achieve broader diffusion of the technology. The proposal should identify the expected returns that the proposer expects to gain, as well as returns that are expected to accrue to others, i.e., spillover effects. The Program will assess the proposer's relevant experience and level of commitment to the project and project's organizational structure and management plan, including the extent to which participation by small businesses is encouraged and is a key component in a joint venture proposal, and for large company single proposers, the extent to which subcontractor/subrecipient teaming arrangements are featured and are a key component of the proposal.

Sec. 295.7 Notice of Availability of Funds.

The Program shall publish at least annually a *Federal Register* notice inviting interested parties to submit proposals, and may more frequently publish invitations for proposals in the *Commerce Business Daily,* based upon the annual notice. Proposals must be submitted in accordance with the guidelines in the *ATP Proposal Preparation Kit* as identified in the published notice. Proposals will only be considered for funding when submitted in response to an invitation published in the *Federal Register,* or a related announcement in the *Commerce Business Daily.*

Sec 295.8 Intellectual Property Rights; Publication of Research Results.

(a)(1) **Patent Rights:** Title to inventions arising from assistance provided by the Program must vest in a company or companies incorporated in the United States. Joint ventures shall provide to NIST a copy of their written agreement which defines the disposition of ownership rights among the members of the joint venture, and their contractors and subcontractors as appropriate, that complies with the first sentence of this paragraph. The United States will reserve a non-exclusive, nontransferable, irrevocable, paid-up license to practice or have practiced for or on behalf of the United States any such intellectual property, but shall not, in the exercise of such license, publicly disclose proprietary information related to the license. Title to any such intellectual property shall not be transferred or passed, except to a company

incorporated in the United States, until the expiration of the first patent obtained in connection with such intellectual property. Nothing in this paragraph shall be construed to prohibit the licensing to any company of intellectual property rights arising from assistance provided under this section.

(2) **Patent Procedures:** Each award by the Program shall include provisions assuring the retention of a governmental use license in each disclosed invention, and the government's retention of march-in rights. In addition, each award by the Program will contain procedures regarding reporting of subject inventions by the funding Recipient to the Program, including the subject inventions of members of the joint venture (if applicable) in which the funding Recipient is a participant, contractors, and subcontractors of the funding Recipient. The funding Recipient shall disclose such subject inventions to the Program within two months after the inventor discloses it in writing to the Recipient's designated representative responsible for patent matters. The disclosure shall consist of a detailed, written report which provides the Program with the following: the title of the present invention; the names of all inventors; the name and address of the assignee (if any); an acknowledgment that the United States has rights in the subject invention; the filing date of the present invention, or, in the alternative, a statement identifying that the Recipient determined that filing was not feasible; an abstract of the disclosure; a description or summary of the present invention; the background of the present invention or the prior art; a description of the preferred embodiments; and what matter is claimed. Upon issuance of the patent, the funding Recipient or Recipients must notify the Program accordingly, providing it with the Serial Number of the patent as issued, the date of issuance, a copy of the disclosure as issued, and if appropriate, the name, address, and telephone number(s) of an assignee.

(b) **Copyrights:** Except as otherwise specifically provided for in an Award, funding Recipients under the Program may establish claim to copyright subsisting in any data first produced in the performance of the award. When claim is made to copyright, the funding Recipient shall affix the applicable copyright notice of 17 U.S.C. § 401 or § 402 and acknowledgment of Government sponsorship to the data when and if the data are delivered to the Government, are published, or are deposited for registration as a published work in the U.S. Copyright Office. The funding recipient shall grant to the Government, and others acting on its behalf, a paid up, nonexclusive, irrevocable, worldwide license for all such data to reproduce, prepare derivative works, perform publicly and display publicly, and for data other than computer software to distribute to the public by or on behalf of the Government.

(c) **Publication of Research Results:** The decision on whether or not to publish research results will be made by the funding Recipient(s). Unpublished intellectual property owned and developed by any business or joint research and development venture receiving funding or by any member of such a joint venture may not be disclosed by any officer or employee of the Federal Government except in accordance with a written agreement between the owner or developer and the Program. The licenses granted to the Government under section 295.8(b) shall not be considered a waiver of this requirement.

Sec. 295.9 Protection of Confidential Information.

As required by section 278n(d)(5) of Title 15 of the United States Code, the following information obtained by the Secretary on a confidential basis in connection with the activities of any business

aggregate of these allowable costs exceed 30 percent of the non-Federal share of the total cost of the joint research and development program.

(c) **Definition.** The term *best customer price* shall mean the GSA schedule price, or if such price is unavailable, the lowest price at which a sale was made during the last 12 months prior to the transfer of the particular good or service.

Subpart C—Assistance to Single-Proposer U.S. Businesses

Sec. 295.30 Types of Assistance Available.

This Subpart describes the types of assistance that may be provided under the authority of 15 U.S.C. § 278n(b)(2). Such assistance includes but is not limited to entering into cooperative agreements with United States businesses, especially small businesses.

Sec. 295.31 Qualification of Proposers.

Awards under this Subpart will be available to all businesses, subject to the limitations set out in section 295.3 and 295.32.

Sec. 295.32 Limitations on Assistance.

(a) The Program will not directly provide fundin under this Subpart to any governmental entity academic institution, or independent research organization.

(b) For proposals submitted to ATP after December 31, 1997, awards to large businesses made under this Subpart shall not exceed 40 percent of the total project costs of those awards in any year of the award.

(c) Awards under this Subpart may not exceed $2,000,000, or be for more than 3 years, unless the Secretary provides a written explanation to the authorizing committees of both Houses of Congress and then, only after 30 days during which both Houses of Congress are in session. No funding for indirect costs, profits, or management fees shall be available for awards made under this Subpart.

(d) The total value of any in-kind contributions used to satisfy a cost-sharing requirement may not exceed 30 percent of the non-Federal share of the total project costs.

U.S. Department of Commerce
Donald L. Evans, Secretary

Technology Administration
Phillip J. Bond, Under Secretary of Commerce for Technology

National Institute of Standards and Technology
Dr. Arden L. Bement, Jr., Director

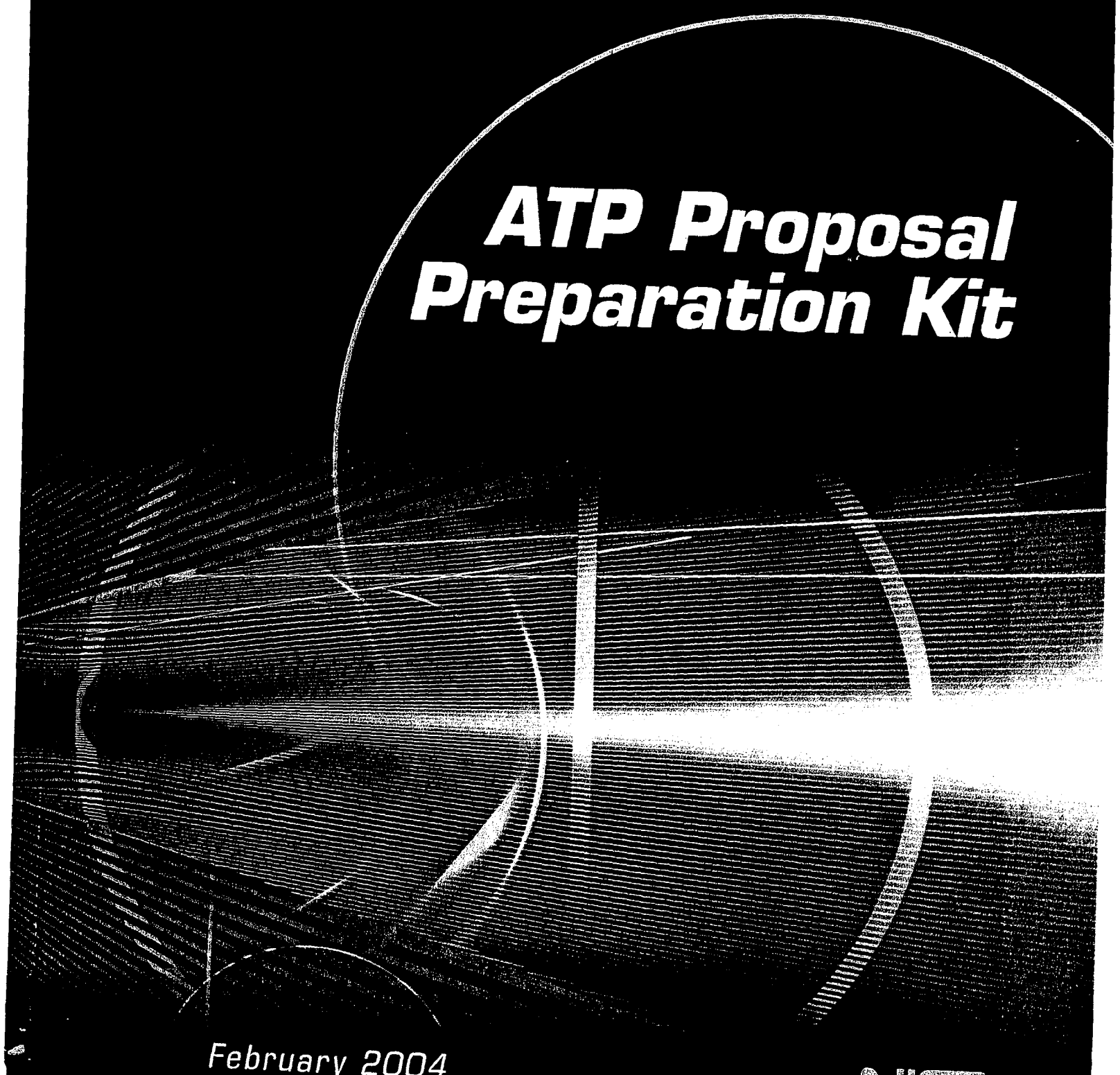
Advanced Technology Program
Marc G. Stanley, Director

National Institute of Standards and Technology
Advanced Technology Program
100 Bureau Drive, Stop 4701
Administration Building 101, Room A413
Gaithersburg, MD 20899-4701

February 2004

ADVANCED TECHNOLOGY PROGRAM

ATP Proposal Preparation Kit



February 2004

NIST
National Institute of Standards and Technology
Technology Administration
U.S. Department of Commerce

f. Predominantly straightforward, routine data gathering (e.g., creation of voluntary consensus standards, data gathering/handbook preparation, testing of materials, or unbounded research aimed at basic discovery science) or application of standard engineering practices.

g. Projects that are simply a follow-on or a continuation of tasks previously funded in ATP projects from essentially the same proposing team.

h. Projects in which the only risk is market oriented—that is, the risk that the end product may not be embraced by the marketplace.

2. What types of costs are ineligible/unallowable?

The following items, regardless of whether they are allowable under the federal cost principles, are unallowable under ATP:

a. Marketing, sales, or commercialization costs, unless they are included in a federally approved indirect cost rate.

b. Costs for the construction of new buildings or extensive renovations of existing laboratory buildings. However, costs for the construction of experimental research and development facilities to be located within a new or existing building are allowable provided that the equipment or facilities are essential for carrying out the proposed scientific and technical project and are approved by the NIST Grants Officer.

c. Indirect costs for single-company recipients, which must be absorbed by the company. (Note that with large businesses submitting proposals as single-company proposers, indirect costs absorbed by the large business may be used to meet the cost-sharing requirement.)

d. Bid and proposal costs, tuition costs, and costs for marketing surveys, commercialization studies, and general business planning, unless they are incorporated into a federally approved indirect cost rate. However, a university participating in an ATP project as a subcontractor or as a joint venture partner may charge ATP for tuition remission or other forms of compensation in lieu of wages paid to university students working on ATP projects but only as provided in OMB Circular A-21, Section J.41. In such cases, tuition remission would be considered a cash contribution rather than an in-kind contribution.

e. For research involving human and/or animal subjects, any costs used to secure Institutional Review Board or Institutional Animal Care and Use Committee approvals before the award or during the award.

f. Relocation costs, unless they are included in a federally approved indirect cost rate.

g. Office furniture costs, unless they are included in a federally approved indirect cost rate.

h. Costs for general purpose office equipment and supplies that are not used exclusively for the research—for example, office computers, printers, copiers, paper, pens, and toner cartridges.

i. Subcontractor expenses such as those for office supplies and conferences/workshops.

j. Patent costs and legal fees, unless they are included in a federally approved indirect cost rate.

k. Profit, management fees, interest on borrowed funds, or facilities capital cost of money.

l. Subcontracts to another part of the same company or to another company with identical or nearly identical ownership. Work proposed by another part of the same company or by another company with identical or nearly identical ownership should be shown as funded through interorganizational transfers

that do not contain profit. Interorganizational transfers should be broken down in the appropriate budget categories.

3. Can a university employee establish a company and subcontract back to his/her university?

Generally no. This would present a conflict of interest. However, under certain circumstances, for example, if the university's participation is unique and essential to the project, the subcontracting arrangement may be considered. In such a case, the organization/individual with the conflict of interest may not benefit or profit from the subcontract. For more information, see the Codes of Conduct guidance in 15 C.F.R. § 14.42 (http://www.atp.nist.gov/atp/helpful.htm).

4. Can an individual who has a financial or other interest in a company receive a subcontract from that company?

Generally no. See the answer to D.3 above.

5. Will ATP fund research performed outside the United States?

Possibly. Although ATP is not precluded from funding research performed outside the United States, proposals involving significant research outside the United States would likely be less competitive when evaluated against the ATP selection criterion related to how national economic benefits accrue to the United States. Any proposed use of a foreign subcontractor or a foreign-located organization must be justified in the proposal. This justification must include why the work or services cannot be performed equivalently or obtained in the United States.

E. Funding and Cost Sharing

1. How much funding can a company/organization receive, and is cost sharing required?

a. A **single company** can receive up to a total of $2 million for R&D activities for up to 3 years. ATP funds may only be used to pay direct costs for single-company recipients. Single-company recipients are responsible for funding all of their indirect/overhead costs. Small- and medium-sized companies applying as single-company proposers are not required to provide cost sharing of direct costs; however, they may pay a portion of the direct costs if they propose to, in addition to all indirect costs throughout the project. If a single company proposes to pay direct costs, it will become a requirement of the award. The company will be responsible for meeting its committed cost share in accordance with its approved budget throughout the award.

   Large companies applying as single-company proposers must cost share at least 60 percent of the yearly total project costs (direct plus all of the indirect costs). A *large company* is defined as any business, including any parent company plus related subsidiaries, having annual revenues in excess of $3.043 billion. (Note that this number will likely be updated annually and will be noted in future annual announcements of availability of funds and revised editions of the *ATP Proposal Preparation Kit.*)

b. A **joint venture** can receive funds for R&D activities for up to 5 years with no funding limitation other than the announced availability of funds. Joint ventures must cost share more than 50 percent of the yearly total project costs (direct plus indirect costs).

If an award is issued to a joint venture, each joint venture participant will be responsible for meeting its committed cost share in accordance with its approved budget throughout the award. No joint venture participant will be responsible for the cost-share commitment of any other joint venture participant. However, with the agreement of the joint venture participants, along with notification to the NIST Grants Officer, a joint venture participant that has exceeded its cost-share commitment may allow its excess cost share to be applied to the cost-share deficit of another joint venture participant, so that the overall joint venture cost share is met.

2. How does ATP define *cost sharing?*

Cost sharing is that portion of the project costs not borne by the federal government and includes direct and indirect costs. Sources of revenue to satisfy the required cost share include cash and in-kind contributions. Cash contributions can be from recipient, state, county, city, or other nonfederal sources. In-kind contributions can be made by recipients or nonfederal third parties (excluding subcontractors) and can include, but are not limited to, equipment, research tools, software, and supplies. Except as specified in 15 C.F.R. § 295.25, the value of in-kind contributions shall be determined in accordance with 15 C.F.R. § 14.23. The value of in-kind contributions will be prorated according to the share of total use dedicated to the ATP project. Labor/personnel costs are not in-kind contributions; they are cash contributions. ATP limits the total value of in-kind contributions that can be used to satisfy the cost share to 30 percent of the nonfederal share of the total project costs.

Any cost sharing must be in accordance with the "cost sharing or matching" provisions of 15 C.F.R. Part 14, *Uniform Administrative Requirements for Grants and Cooperative Agreements With Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations* (http://www.atp.nist.gov/atp/helpful.htm).

Additionally, as with the federal share, any costs included as cost share must be allowable under the following applicable federal cost principles. These documents may be found at http://www.atp.nist.gov/atp/helpful.htm:

a. For-profit companies, 48 C.F.R. Part 31.

b. Universities, OMB Circular A-21.

c. Nonprofit organizations, OMB Circular A-122.

d. Hospitals, 45 C.F.R. Part 74, Appendix E.

3. What are direct and indirect costs?

Direct costs are those that are directly related to a specific, single cost objective. Examples include personnel, travel, equipment, subcontractors, and materials and supplies. An indirect cost is any cost not directly identified with a single, final cost objective but identified with two or more final cost objectives or an intermediate cost objective. After direct costs have been determined and charged directly to the project or other work, indirect costs are those remaining to be allocated to the several cost objectives. Because of diverse characteristics and accounting practices of recipient organizations, it is not possible to specify the types of costs that may be classified as indirect costs in all situations. However, typical examples of indirect costs for many organizations include general administration such as salaries and expenses of executive officers, rent, utilities, personnel administration, maintenance, library expenses, and accounting. ATP shall interpret indirect costs in accordance with applicable federal cost principles.

4. I am a small startup company and do not have any indirect costs. If funded, the ATP project would be the only project for my company. Will ATP fund a proposal that only has direct costs?

No. When the assertion is made that a company has no indirect costs, it raises the following concerns:

a. If a company claims to have no indirect costs, this suggests to ATP that either the company is inexperienced in its fiscal affairs or the company has no intention of carrying on any business other than performing research for the ATP project. On this latter point, ATP will not pay for commercialization activities in which the company may engage at some point to earn revenues.

b. ATP projects are industry/government, cost-shared projects. A company proposing to recover 100 percent of the project costs from ATP is not complying with the spirit of the ATP statute because the company has no funds of its own at risk. In addition, if the company is not sharing in the risk of the investment with ATP, it gives the appearance that it is not very committed to moving the technology into the marketplace. Therefore, a proposal claiming no indirect costs is unlikely to receive an ATP award.

5. I am a small startup company and expect to cost share direct costs through the use of state or other private investors. If those resources fall through after I receive an ATP award, will I be expected to make up the cost-share gap?

Yes. If a single-company or joint venture proposal is selected for funding, the recipient's percentage of cost sharing will be made a part of the award, and only rarely will NIST reduce it after the award is issued. NIST cannot violate the ATP statutory cost-sharing requirements.

6. Can Cooperative Research and Development Agreement (CRADA) funds be used as cost sharing? May I count my company CRADA contribution as cost share?

No. Since CRADA funds derive from federal sources, they cannot be used for cost-sharing purposes. In the event that CRADA funds have been awarded in areas closely related to the ATP project, the proposer must make a clear distinction between the two projects. Recovering the proposer's cost share through a CRADA would be contrary to the kind of financial commitment expected of proposers by the ATP statute. In addition, title to any inventions arising from an ATP-funded project must be held by a for-profit company or companies incorporated or organized in the United States. Federal laboratories cannot hold title to inventions from ATP-funded research. This is another reason to keep the projects separate and distinct.

7. Can independent research and development (IR&D) funds be used as cost sharing?

The fundamental expectation for cost sharing is that the proposer's share of the ATP project costs will be funded from nonfederal sources, such as retained earnings or profits, not funds included as an indirect expense that is subsequently allocated for reimbursement under federally funded procurement contracts, grants, and other agreements. Recovering the proposer's cost share as part of its IR&D/General and Administrative (G&A) allocation to other federally funded projects would be contrary to the kind of financial commitment expected of proposers by the ATP statute.

Proposers **MAY NOT** classify the nonfederal share of the ATP project costs as an IR&D expense that is subsequently allocated, either as

Government, and the recipient during performance of the contemplated activity.

(d) The term *direct costs* means costs that can be identified readily with activities carried out in support of a particular final objective. A cost may not be allocated to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned to an award as an indirect cost. Because of the diverse characteristics and accounting practices of different organizations, it is not possible to specify the types of costs which may be classified as direct costs in all situations. However, typical direct costs could include salaries of personnel working on the ATP project and associated reasonable fringe benefits such as medical insurance. Direct costs might also include supplies and materials, special equipment required specifically for the ATP project, and travel associated with the ATP project. ATP shall determine the allowability of direct costs in accordance with applicable Federal cost principles.

(e) The term *foreign-owned company* means a company other than a United States-owned company as defined in 295.2(q).

(f) The term *grant* means a Federal assistance instrument used whenever the principal purpose of the relationship between the Federal Government and the recipient is the transfer of money, property, services, or anything of value to the recipient in order to accomplish a public purpose of support or stimulation authorized by Federal statute, rather than acquisition by purchase, lease, or barter, of property or services for the direct benefit or use of the Federal Government; and no substantial involvement is anticipated between the executive agency, acting for the Federal Government, and the recipient during performance of the contemplated activity.

(g) The term *independent research organization* (IRO) means a nonprofit research and development corporation or association organized under the laws of any state for the purpose of carrying out research and development on behalf of other organizations.

(h) The term *indirect costs* means those costs incurred for common or joint objectives that cannot be readily identified with activities carried out in support of a particular final objective. A cost may not be allocated to an award as an indirect cost if any other cost incurred for the same purpose in like circumstances has been assigned to an award as a direct cost. Because of diverse characteristics and accounting practices it is not possible to specify the types of costs which may be classified as indirect costs in all situations. However, typical examples of indirect costs include general administration expenses, such as the salaries and expenses of executive officers, personnel administration, maintenance, library expenses, and accounting. ATP shall determine the allowability of indirect costs in accordance with applicable Federal cost principles.

(i) The term *industry-led joint research and development venture* or *joint venture* means a business arrangement that consists of two or more separately-owned, for-profit companies that perform research and development in the project; control the joint venture's membership, research directions, and funding priorities; and share total project costs with the Federal Government. The joint venture may include additional companies, independent research organizations, universities, and/or governmental laboratories (other than NIST) which may or may not contribute funds (other than Federal funds) to the project and perform research and development. A for-profit company or an independent research organization may serve as an Administrator and perform administrative tasks on behalf of a joint venture, such as handling receipts and disbursements of funds and making antitrust filings. The following activities are not permissible for ATP-funded joint ventures:

DEPARTMENT OF COMMERCE

FINANCIAL ASSISTANCE STANDARD TERMS AND CONDITIONS

OCTOBER 1998

DEPARTMENT OF COMMERCE
FINANCIAL ASSISTANCE STANDARD TERMS AND CONDITIONS

Page

A. FINANCIAL REQUIREMENTS 1

.01 Financial Reports 1
.02 Award Payments 1
.03 Federal and Non-Federal Sharing 2
.04 Budget Changes and Transfer of Funds Among Categories 2
.05 Indirect Costs 3
.06 Incurring Costs or Obligating Federal Funds Beyond the Expiration Date 4
.07 Tax Refunds 4

B. PROGRAMMATIC REQUIREMENTS 5

.01 Performance (Technical) Reports 5
.02 Unsatisfactory Performance 5
.03 Programmatic Changes 5
.04 Other Federal Awards with Similar Programmatic Activities 5

C. NON-DISCRIMINATION REQUIREMENTS 5

.01 Statutory Provisions 6
.02 Other Provisions 6

D. AUDITS 6

.01 Organization-Wide, Program-Specific, and Project Audits 7
.02 Audit Resolution Process 8

E. DEBTS 8

.01 Payment of Debts Owed the Federal Government 8
.02 Late Payment Charges 9

F. NAME CHECK 9

.01 Results of Name Check 9
.02 Action(s) Taken as a Result of Name Check Review 10

G. GOVERNMENTWIDE DEBARMENT AND SUSPENSION (NONPROCUREMENT) 10

H. DRUG-FREE WORKPLACE 10

I. LOBBYING RESTRICTIONS 10

.01 Statutory Provisions 10
.02 Disclosure of Lobbying Activities 11

J. SUBAWARD, CONTRACT, AND SUBCONTRACT 11

.01 Applicability of Award Provisions to Subrecipients 11
.02 Competition and Codes of Conduct for Subawards 11
.03 Applicability of Provisions to Subawards, Contracts, and Subcontracts 12
.04 Minority and Women-Owned Business Enterprise 13
.05 Subaward and/or Contract to a Federal Agency 13

K. PROPERTY 13

.01 Standards 13
.02 Rights to Inventions 13

L. MISCELLANEOUS REQUIREMENTS 14

.01 Non-Compliance With Award Provisions 14
.02 Prohibition Against Assignment by the Recipient 14
.03 Internal Revenue Service (IRS) Information 14
.04 Foreign Travel 14
.05 American-Made Equipment or Products 15
.06 Patent Notification Procedures 15

A. FINANCIAL REQUIREMENTS

.01 Financial Reports

a. The Recipient shall submit a "Financial Status Report" (SF-269) on a semi-annual basis for the periods ending March 31 and September 30, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period. A final SF-269 shall be submitted within 90 days after the expiration date of the award.

b. The Recipient shall submit a "Federal Cash Transactions Report" (SF-272) for each award where funds are advanced to Recipients. The SF-272 should be submitted on a quarterly basis for periods ending March 31, June 30, September 30, and December 31. The SF-272 is due 15 working days following the end of each reporting period unless otherwise specified in a special award condition.

c. All financial reports shall be submitted in triplicate (one original and two copies) to the Grants Officer.

.02 Award Payments

a. The advance method of payment shall be authorized unless otherwise specified in a special award condition. Payments will be made through electronic funds transfers in accordance with the requirements of the Debt Collection Improvement Act of 1996.

b. When the "Request for Advance or Reimbursement" (SF-270) is used to request payment, the Recipient shall submit the request no more frequently than monthly to request payment. The SF-270 shall be submitted in triplicate (an original and two copies) to the Grants Officer. When the SF-270 is used, the Recipient must complete the SF-3881, "ACH Vendor Miscellaneous Payment Enrollment Form," and return it to the Grants Officer. The award number must be included on all payment-related information and forms.

c. Payments will be made via electronic funds transfer which transfers funds directly to a Recipient's bank account.

d. Advances shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned to the Department of Commerce (DoC). Advances shall be approved for periods not to exceed 30 days. The Grants Officer determines the

appropriate method of payment. If a Recipient demonstrates an unwillingness or inability to establish procedures which will minimize the time elapsing between the transfer of funds and disbursement or if the Recipient otherwise fails to continue to qualify for the advance method of payment, the Grants Officer may change the method of payment to reimbursement only.

.03 Federal and Non-Federal Sharing

a. Awards which include Federal and non-Federal sharing incorporate an estimated budget consisting of shared allowable costs. If actual allowable costs are less than the total approved estimated budget, the Federal and non-Federal cost share ratio shall be calculated as a percentage of Federal and non-Federal approved amounts. If actual allowable costs are greater than the total approved estimated budget, the Federal share shall not exceed the total Federal dollar amount as reflected in the Financial Assistance Award (CD-450) and Amendment to Financial Assistance Award (CD-451).

b. The non-Federal share, whether in cash or in in-kind, is expected to be paid out at the same general rate as the Federal share. Exceptions to this requirement may be granted by the Grants Officer based on sufficient documentation demonstrating previously determined plans for or later commitment of cash or in-kind contributions. However, the Recipient must meet its cost share commitment over the life of the award.

.04 Budget Changes and Transfer of Funds Among Categories

a. Requests for budget changes to the approved estimated budget in accordance with the provision noted below must be submitted to the Federal Program Officer who shall review them and make a recommendation to the Grants Officer. The Grants Officer shall make the final determination on such requests and notify the Recipient in writing.

b. Unless the Recipient is subject to 15 CFR Part 24 and the Federal share of the budget is $100,000 or less, cumulative transfers of funds of an amount above 10 percent of the total award must be approved by the Grants Officer in writing. This allows the Recipient to transfer funds among approved direct cost categories when the cumulative amount of such transfers does not exceed 10 percent of the current (last approved) total budget. The same criteria applies to the cumulative amount of transfer of funds among projects, functions, joint ventures, consortia, activities, and annual costs when budgeted separately within an award, except transfers will not be permitted if such transfers would cause any Federal appropriation, or part thereof, to be used for purposes other than those intended. This transfer authority does not authorize the Recipient to create new budget categories within an approved budget unless the Grants Officer has provided prior approval.

c. The Recipient is not authorized at any time to transfer amounts budgeted for direct costs to the indirect costs line item or vice versa, without written prior approval of the Grants Officer.

.05 Indirect Costs

a. Indirect costs will not be allowable charges against the award unless specifically included as a line item in the approved budget incorporated into the award.

b. Excess indirect costs may not be used to offset unallowable direct costs.

c. If the Recipient has not previously established an indirect cost rate with a Federal agency, the negotiation and approval of a rate is subject to the procedures in the applicable cost principles and the following subparagraphs:

1. The Office of Inspector General (OIG) is authorized to negotiate indirect cost rates on behalf of the DoC for those organizations for which the DoC is cognizant or has oversight. The OIG will negotiate only fixed rates. The Recipient shall submit to the OIG within 90 days of the award start date, documentation (indirect cost proposal, cost allocation plan, etc.) necessary to establish such rates. The Recipient shall provide the Grants Officer with a copy of the transmittal letter to the OIG.

2. When an oversight or cognizant Federal agency other than the DoC has responsibility for establishing an indirect cost rate, the Recipient shall submit to that oversight or cognizant Federal agency within 90 days of the award start date the documentation (indirect cost proposal, cost allocation plan, etc.) necessary to establish such rates. The Recipient shall provide both the Grants Officer and the DoC OIG with a copy of the transmittal letter to the cognizant Federal agency.

3. If the Recipient fails to submit the required documentation to the OIG or other oversight or cognizant Federal agency within 90 days of the award start date, the Grants Officer shall amend the award to preclude the recovery of any indirect costs under the award. If the DoC OIG, oversight, or cognizant Federal agency determines there is a finding of good and sufficient cause to excuse the Recipient's delay in submitting the documentation, an extension of the 90-day due date may be approved by the Grants Officer.

4. Regardless of any approved indirect cost rate applicable to the award, the maximum dollar amount of allocable indirect costs for which the DoC will reimburse the Recipient shall be the lesser of:

(a) The Federal share of the total allocable indirect costs of the award based on the negotiated rate with the cognizant Federal agency as established by audit or negotiation; or

(b) The line item amount for the Federal share of indirect costs contained in the approved budget of the award.

.06 Incurring Costs or Obligating Federal Funds Beyond the Expiration Date

a. The Recipient shall not incur costs or obligate funds for any purpose pertaining to the operation of the project, program, or activities beyond the expiration date stipulated in the award. The only costs which are authorized for a period of up to 90 days following the award expiration date are those strictly associated with closeout activities. Closeout activities are limited to the preparation of final progress, financial, and required project audit reports.

b. Unless otherwise authorized in 15 CFR Part 14.25(e)(4) or a special award condition, any extension of the award period can only be authorized by the Grants Officer in writing. Verbal or written assurances of funding from other than the Grants Officer shall not constitute authority to obligate funds for programmatic activities beyond the expiration date.

c. The DoC has no obligation to provide any additional prospective funding. Any renewal of the award to increase funding and to extend the period of performance is at the sole discretion of the DoC.

.07 Tax Refunds

Refunds of FICA/FUTA taxes received by the Recipient during or after the award period must be refunded or credited to the DoC where the benefits were financed with Federal funds under the award. The Recipient agrees to contact the Grants Officer immediately upon receipt of these refunds. The Recipient further agrees to refund portions of FICA/FUTA taxes determined to belong to the Federal Government, including refunds received after the expiration of the award.

B. PROGRAMMATIC REQUIREMENTS

.01 Performance (Technical) Reports

a. The Recipient shall submit performance (technical) reports in triplicate (one original and two copies) to the Federal Program Officer in the same frequency as the Financial Status Report (SF-269).

b. Unless otherwise specified in the award provisions, performance (technical) reports shall contain brief information as prescribed in the applicable uniform administrative requirements incorporated into the award.

.02 Unsatisfactory Performance

Failure to perform the work in accordance with the terms of the award and maintain at least a satisfactory performance rating may result in designation of the Recipient as high risk and assignment of special award conditions or other further action as specified in the standard term and condition entitled "Non-Compliance With Award Provisions."

.03 Programmatic Changes

a. The Recipient shall not make any programmatic changes to the award without prior written approval by the Grants Officer.

b. Any requests by the Recipient for programmatic changes must be submitted to the Federal Program Officer who shall review and make recommendations to the Grants Officer. The Grants Officer shall make the final determination and notify the Recipient in writing.

.04 Other Federal Awards with Similar Programmatic Activities

The Recipient shall immediately provide written notification to the Federal Program Officer and the Grants Officer in the event that, subsequent to receipt of the DoC award, other financial assistance is received to support or fund any portion of the scope of work incorporated into the DoC award. DoC will not pay for costs that are funded by other sources.

C. NON-DISCRIMINATION REQUIREMENTS

No person in the United States shall, on the ground of race, color, national origin, handicap, religion, or sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance. The Recipient agrees to comply with the non-discrimination requirements below:

.01 Statutory Provisions

a. Title VI of the Civil Rights Act of 1964 (42 USC §§ 2000d et seq.) and DoC implementing regulations published at 15 CFR Part 8 which prohibit discrimination on the grounds of race, color, or national origin under programs or activities receiving Federal financial assistance;

b. Title IX of the Education Amendments of 1972 (20 USC §§ 1681 et seq.) prohibiting discrimination on the basis of sex under Federally assisted education programs or activities;

c. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC § 794) and DoC implementing regulations published at 15 CFR Part 8b prohibiting discrimination on the basis of handicap under any program or activity receiving or benefitting from Federal assistance;

d. The Age Discrimination Act of 1975, as amended (42 USC §§ 6101 et seq.) and DoC implementing regulations published at 15 CFR Part 20 prohibiting discrimination on the basis of age in programs or activities receiving Federal financial assistance;

e. The Americans with Disabilities Act of 1990 (42 USC §§ 12101 et seq.) prohibiting discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto, as well as public or private entities that provide public transportation;

f. Any other non-discrimination provisions of statutory law.

.02 Other Provisions

Parts II and III of Executive Order 11246 (30 F.R. 12319, 1965) as amended by Executive Orders 11375 (32 F.R. 14303, 1967) and 12086 (43 F.R. 46501, 1978) requiring Federally assisted construction contracts to include the nondiscrimination provisions of §§ 202 and 203 of that Executive Order and Department of Labor regulations implementing Executive Order 11246 (41 CFR § 60-1.4(b), 1991).

D. AUDITS

Under the Inspector General Act of 1978, as amended, 5 USC App. I, section 1 et seq., an audit of the award may be conducted at any time. The Inspector General of the DoC, or any of his or her duly authorized representatives, shall have access to any pertinent books, documents, papers and records of the Recipient, whether written, printed, recorded, produced or reproduced by any mechanical, magnetic

or other process or medium, in order to make audits, inspections, excerpts, transcripts or other examinations as authorized by law. When the OIG requires a project audit on a DoC award, the OIG will usually make the arrangements to audit the award, whether the audit is performed by OIG personnel, an independent accountant under contract with the DoC, or any other Federal, state or local audit entity.

.01 Organization-Wide, Program-Specific, and Project Audits

a. Organization-wide or program-specific audits shall be performed in accordance with the Single Audit Act Amendments of 1996, as implemented by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Recipients that are subject to the provisions of OMB Circular A-133 and that expend $300,000 or more in Federal awards shall have an audit performed in accordance with the requirements contained in OMB Circular A-133.

b. In accordance with 15 CFR Part 14.26 (c) and (d), for-profit Recipients shall have a project audit performed no less than once every two years in accordance with the Generally Accepted Government Auditing Standards.

c. The Recipient shall submit copies of project audits conducted in accordance with 15 CFR Part 14.26 (c) an (d), which are required by the award and included as a line item in the budget of the award, and program-specific audits conducted under OMB A-133 to the DoC OIG at the following address with a copy of the transmittal letter to the Grants Officer:

Office of Inspector General
U.S. Department of Commerce
Atlanta Regional Office of Audits
401 West Peachtree Street, N.W., Suite 2742
Atlanta, GA 30308

d. Recipients expending Federal awards over $300,000 a year and having audits conducted in accordance with OMB Circular A-133 shall submit a copy of organization-wide or program-specific audits to the Bureau of the Census, which has been designated by OMB as a central clearinghouse. The address is:

Federal Audit Clearinghouse
Bureau of the Census
1201 E. 10th Street
Jeffersonville, IN 47132

.02 Audit Resolution Process

a. An audit of the award may result in the disallowance of costs incurred by the Recipient and the establishment of a debt (account receivable) due DoC. For this reason, the Recipient should take seriously its responsibility to respond to all audit findings and recommendations with adequate explanations and supporting evidence whenever audit results are disputed.

b. A Recipient whose award is audited has the following opportunities to dispute the proposed disallowance of costs and the establishment of a debt:

1. Unless the Inspector General determines otherwise, the Recipient has 30 days from the date of the transmittal of the draft audit report to submit written comments and documentary evidence.

2. The Recipient has 30 days from the date of the transmittal of the final audit report to submit written comments and documentary evidence. There will be no extension of this deadline.

3. The DoC shall review the documentary evidence submitted by the Recipient and shall notify the Recipient of the results in an Audit Resolution Determination Letter. The Recipient has 30 days from the date of receipt of the Audit Resolution Determination Letter to submit a written appeal. There will be no extension of this deadline. The appeal is the last opportunity for the Recipient to submit written comments and documentary evidence that dispute the validity of the audit resolution determination. In addition, an appeal does not preclude the Recipient's obligation to pay a debt that may be established nor does the appeal preclude the accrual of interest on a debt.

4. The DoC shall review the Recipient's appeal and notify the Recipient of the results in an Appeal Determination Letter. After the opportunity to appeal has expired or after the appeal determination has been rendered, DoC will not accept any further documentary evidence from the Recipient. There will be no other administrative appeals available in DoC.

E. DEBTS

.01 Payment of Debts Owed the Federal Government

Any debts determined to be owed the Federal Government shall be paid promptly by the Recipient. A debt will be considered delinquent if it is not paid within 15 days of the due date. Failure to pay a debt by the due date shall result in the imposition of late payment charges as noted below. In addition, failure to pay the debt or establish a repayment agreement by the due date will also result in the

referral of the debt for collection action and may result in DoC taking further action as specified in the standard term and condition entitled "Non-Compliance With Award Provisions." Payment of a debt must not come from other Federally sponsored programs. Verification that other Federal funds have not been used will be made during future program visits and audits.

.02 Late Payment Charges

a. An interest charge shall be assessed on the delinquent debt (over 15 days) as established by the Debt Collection Act of 1982, as amended. The minimum annual interest rate to be assessed is the Department of the Treasury's Current Value of Funds Rate. This rate is published in the Federal Register by the Department of the Treasury. The assessed rate shall remain fixed for the duration of the indebtedness.

b. A penalty charge shall be assessed on any portion of a debt that is delinquent for more than 90 days, although the charge will accrue and be assessed from the date the debt became delinquent.

c. An administrative charge shall be assessed to cover processing and handling the amount due.

d. State and local governments are not subject to penalty and administrative charges.

F. NAME CHECK

A name check review shall be performed by the OIG on key individuals associated with non-profit and for-profit organizations, unless an exemption has been authorized by the Inspector General.

.01 Results of Name Check

DoC reserves the right to take any of the actions described in section F.02 if any of the following occurs as a result of the name check review:

a. A key individual fails to submit the required form "Identification - Applicant for Funding Assistance (CD-346);

b. A key individual made an incorrect statement or omitted a material fact on the CD-346; or

c. The name check reveals significant adverse findings that reflect on the business integrity or responsibility of the Recipient and/or key individual.

.02 Action(s) Taken as a Result of Name Check Review

If any situation noted in F.01 occurs, DoC, at its discretion, may take one or more of the following actions:

a. Consider termination of the award;

b. Require the removal of any key individual from association with the management of and/or implementation of the award; and/or

c. Make appropriate provisions or revisions at DoC's discretion with respect to the method of payment and/or financial reporting requirements.

G. GOVERNMENTWIDE DEBARMENT AND SUSPENSION (NONPROCUREMENT)

The Recipient shall comply with the provisions of Executive Order 12549, "Debarment and Suspension" and DoC's implementing regulations published at 15 CFR Part 26, Subparts A through E, "Governmentwide Debarment and Suspension (Nonprocurement)," which generally prohibit entities that have been debarred, suspended, or voluntarily excluded from participating in Federal nonprocurement transactions either through primary or lower tier covered transactions.

H. DRUG-FREE WORKPLACE

The Recipient shall comply with the provisions of Public Law 100-690, Title V, Subtitle D, "Drug-Free Workplace Act of 1988," and DoC implementing regulations published at 15 CFR Part 26, Subpart F, "Governmentwide Requirements for Drug-Free Workplace (Grants)," which require that the Recipient take steps to provide a drug-free workplace.

I. LOBBYING RESTRICTIONS

.01 Statutory Provisions

The Recipient shall comply with the provisions of Section 319 of Public Law 101-121, which added Section 1352 to Chapter 13 of Title 31 of the United States Code, and DoC implementing regulations published at 15 CFR Part 28, "New Restrictions on Lobbying." These provisions generally prohibit the use of Federal funds for lobbying the Executive or Legislative Branches of the Federal government in connection with the award, and require the disclosure of the use of non-Federal funds for lobbying.

.02 Disclosure of Lobbying Activities

The Recipient receiving in excess of $100,000 in Federal funding shall submit a completed "Disclosure of Lobbying Activities" (SF-LLL) regarding the use of non-Federal funds for lobbying. The SF-LLL shall be submitted within 30 days following the end of the calendar quarter in which there occurs any event that requires disclosure or that materially affects the accuracy of the information contained in any disclosure form previously filed. The Recipient must submit the SF-LLLs, including those received from subrecipients, contractors, and subcontractors, to the Grants Officer.

J. SUBAWARD, CONTRACT, AND SUBCONTRACT

.01 Applicability of Award Provisions to Subrecipients

The Recipient shall require all subrecipients, including lower tier subrecipients, under the award to comply with the provisions of the award including applicable cost principles, administrative, and audit requirements.

.02 Competition and Codes of Conduct for Subawards

a. All subawards will be made in a manner to provide, to the maximum extent practicable, open and free competition. The Recipient shall be alert to organizational conflicts of interest as well as other practices among subrecipients that may restrict or eliminate competition. In order to ensure objective subrecipient performance and eliminate unfair competitive advantage, subrecipients that develop or draft work requirements, statements of work, or requests for proposals shall be excluded from competing for such subawards.

b. The Recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of subawards. No employee, officer, or agent shall participate in the selection, award, or administration of a subaward supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties mentioned in this section, has a financial interest or other interest in the organization selected for a subaward. The officers, employees, and agents of the Recipient shall neither solicit nor accept anything of monetary value from subrecipients. However, the Recipient may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the Recipient.

.03 **Applicability of Provisions to Subawards, Contracts, and Subcontracts**

a. The Recipient shall include the following notice in each request for applications or bids:

> Applicants/bidders for a lower tier covered transaction (except for goods and services under the $100,000 simplified acquisition threshold and where the lower tier Recipient will have no critical influence on or substantive control over the award) are subject to 15 CFR Part 26, Subparts A through E, "Governmentwide Debarment and Suspension (Nonprocurement). In addition, applicants/bidders for a lower tier covered transaction for a subaward, contract, or subcontract greater than $100,000 of Federal funds at any tier are subject to 15 CFR Part 28, "New Restrictions on Lobbying." Applicants/bidders should familiarize themselves with these provisions, including the certification requirements. Therefore, applications for a lower tier covered transaction must include a "Certifications Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions and Lobbying" (CD-512) completed without modification.

b. The Recipient shall include a statement in all lower tier covered transactions (subawards, contracts, and subcontracts), that the award is subject to Executive Order 12549, "Debarment and Suspension" and DoC implementing regulations published at 15 CFR Part 26, Subparts A through E, "Governmentwide Debarment and Suspension (Nonprocurement)."

c. The Recipient shall include a statement in all lower tier covered transactions (subawards, contracts, and subcontracts) exceeding $100,000 in Federal funds, that the subaward, contract, or subcontract is subject to Section 319 of Public Law 101-121, which added Section 1352, regarding lobbying restrictions, to Chapter 13 of Title 31 of the United States Code as implemented at 15 CFR Part 28, "New Restrictions on Lobbying." The Recipient shall further require the subrecipient, contractor, or subcontractor to submit a completed "Disclosure of Lobbying Activities" (SF-LLL) regarding the use of non-Federal funds for lobbying. The SF-LLL shall be submitted within 15 days following the end of the calendar quarter in which there occurs any event that requires disclosure or that materially affects the accuracy of the information contained in any disclosure form previously filed. The SF-LLL shall be submitted from tier to tier until received by the Recipient. The Recipient must submit all disclosure forms received, including those that report lobbying activity on its own behalf, to the Grants Officer within 30 days following the end of the calendar quarter.

.04 Minority and Women-Owned Business Enterprise

DoC encourages Recipients to utilize minority and women-owned firms and enterprises in contracts under financial assistance awards. The Minority Business Development Agency will assist Recipients in matching qualified minority and women-owned enterprises with contract opportunities. For further information contact:

U.S. Department of Commerce
Minority Business Development Agency
Herbert C. Hoover Building
14th Street and Constitution Avenue, N.W.
Washington, D.C. 20230

.05 Subaward and/or Contract to a Federal Agency

a. The Recipient, subrecipient, contractor, and/or subcontractor shall not sub-grant or sub-contract any part of the approved project to any agency of the DoC and/or other Federal department, agency or instrumentality, without the prior written approval of the Grants Officer.

b. Requests for approval of such action must be submitted to the Federal Program Officer who shall review and make a recommendation to the Grants Officer. The Grants Officer shall make the final determination and will notify the Recipient in writing of the final determination.

K. PROPERTY

.01 Standards

The Recipient shall comply with the property management standards as stipulated in the applicable uniform administrative requirements. Any inventory listings stipulated under the applicable uniform administrative requirements shall be submitted on the "Report of Government Property in Possession of Contractor" (CD-281). The CD-281 shall be submitted in triplicate (an original and two copies) to the Grants Officer.

.02 Rights to Inventions

Unless otherwise provided in applicable statutes, the policy and procedures set forth in DoC regulations 37 CFR Part 401, "Rights to Inventions made by Nonprofit Organizations and Small Business Firms under Government Grants, Contracts, and Cooperative Agreements," shall apply to all grants and cooperative agreements made to nonprofit organizations and small business firms where the purpose of the award is to accomplish experimental, developmental, or research work.

L. MISCELLANEOUS REQUIREMENTS

.01 Non-Compliance With Award Provisions

Failure to comply with any or all of the provisions of the award may be considered grounds for any or all of the following actions: establishment of an account receivable, withholding payments under any DoC awards to the Recipient, changing the method of payment from advance to reimbursement only, termination of any DoC active awards, and may have a negative impact on future funding by the DoC.

.02 Prohibition Against Assignment by the Recipient

Notwithstanding any other provision of the award, the Recipient shall not transfer, pledge, mortgage, or otherwise assign the award, or any interest therein, or any claim arising thereunder, to any party or parties, bank trust companies, or other financing or financial institutions.

.03 Internal Revenue Service (IRS) Information

a. A Recipient classified for tax purposes as an individual, partnership, proprietorship, corporation, or medical corporation is required to submit a taxpayer identification number (TIN) (either social security number, employer identification number as applicable, or registered foreign organization number) on Form W-9, "Payer's Request for Taxpayer Identification Number." Tax-exempt organizations and corporations (with the exception of medical corporations) are excluded from this requirement. Form W-9 shall be submitted to the Grants Officer within 60 days of the award start date. The TIN will be provided to the IRS by DoC on Form 1099-G, "Statement for Recipients of Certain Government Payments." Recipients who either fail to provide their TIN or provide an incorrect TIN may have funding suspended until the requirement is met.

b. Disclosure of a Recipient's TIN is mandatory for Federal income tax reporting purposes under the authority of 26 USC, Section 6011 and 6109(d), and 26 CFR, Section 301.6109-1. This is to ensure the accuracy of income computation by the IRS. This information will be used to identify an individual who is compensated with DoC funds or paid interest under the Prompt Payment Act.

.04 Foreign Travel

a. The Recipient shall comply with the provisions of the Fly America Act (49 USC § 40118).

b. The Fly America Act requires that Federal travelers and others performing U.S. Government-financed foreign air travel must use U.S. flag air carriers, to the extent that service by such carriers is available. Foreign air carriers may be used only when a U.S. flag air carrier is unavailable, or use of U.S. flag air carrier service will not accomplish the agency's mission.

c. Use of foreign air carriers may also be used only if bilateral agreements permit such travel pursuant to 49 USC § 40118(b). DoC is not aware of any bilateral agreements which meet these requirements, therefore, it is the responsibility of the Recipient to provide the Grants Officer with a copy of the applicable bilateral agreement if use of a foreign air carrier is anticipated.

d. If a foreign air carrier is anticipated to be used for any part of foreign travel, the Recipient must receive prior approval from the Grants Officer. The Recipient must submit a justification to the Federal Program Officer explaining why service by a U.S. flag air carrier is not available as determined under 41 CFR Part 301, why it would be necessary to use a foreign air carrier, or if a bilateral agreement permits such travel and provide a copy of the agreement. The Grants Officer shall make the final determination and notify the Recipient in writing. Failure to adhere to the provisions of the Fly America Act will result in the disallowance of the Recipient's air carrier expenses in an amount comparable to the loss of revenues suffered by the U.S. flag air carriers as a result of the Recipient's actions.

.05 American-Made Equipment or Products. Recipients are hereby notified that they are encouraged, to the greatest extent practicable, to purchase American-made equipment and products with funding provided under this program.

.06 Patent Notification Procedures. Pursuant to Executive Order 12889, the Department of Commerce (DoC) is required to notify the owner of any valid patent covering technology whenever the DoC or its financial assistance Recipients, without making a patent search, knows (or has demonstrable reasonable grounds to know) that technology covered by a valid United States patent has been or will be used without a license from the owner. To ensure proper notification, if the Recipient uses or has used patented technology under this award without a license or permission from the owner, the Recipient must notify the DoC Patent Counsel at the following address, with a copy to the Grants Officer:

Department of Commerce
Office of Chief Counsel for Technology
Patent Counsel
14th Street and Constitution Avenue, N.W. Room H-4613
Washington, D.C. 20230

The notification shall include the following information:

- the award number
- the name of the DoC awarding agency
- a copy of the patent
- a description of how the patented technology was used
- the name of the Recipient contact, including an address and telephone number

PART 31--CONTRACT COST PRINCIPLES AND PROCEDURES

Sec.

31.000 Scope of part.
31.001 Definitions.
31.002 Availability of accounting guide.

Subpart 31.1--Applicability

31.100 Scope of subpart.
31.101 Objectives.
31.102 Fixed-price contracts.
31.103 Contracts with commercial organizations.
31.104 Contracts with educational institutions.
31.105 Construction and architect-engineer contracts.
31.106 Facilities contracts.
31.106-1 Applicable cost principles.
31.106-2 Exceptions to general rules on allowability and allocability.
31.106-3 Contractor's commercial items.
31.107 Contracts with State, local, and federally recognized Indian tribal governments.
31.108 Contracts with nonprofit organizations.
31.109 Advance agreements.
31.110 Indirect cost rate certification and penalties on unallowable costs.

Subpart 31.2--Contracts with Commercial Organizations

31.201 General.
31.201-1 Composition of total cost.
31.201-2 Determining allowability.
31.201-3 Determining reasonableness.
31.201-4 Determining allocability.
31.201-5 Credits.
31.201-6 Accounting for unallowable costs.
31.201-7 Construction and architect-engineer contracts.
31.202 Direct costs.
31.203 Indirect costs.
31.204 Application of principles and procedures.
31.205 Selected costs.
31.205-1 Public relations and advertising costs.
31.205-2 [Reserved]
31.205-3 Bad debts.
31.205-4 Bonding costs.
31.205-5 [Reserved]

31.205-6 Compensation for personal services.
31.205-7 Contingencies.
31.205-8 Contributions or donations.
31.205-9 [Reserved]
31.205-10 Cost of money.
31.205-11 Depreciation.
31.205-12 Economic planning costs.
31.205-13 Employee morale, health, welfare, food service, and dormitory costs and credits.
31.205-14 Entertainment costs.
31.205-15 Fines, penalties, and mischarging costs.
31.205-16 Gains and losses on disposition or impairment of depreciable property or other capital assets.
31.205-17 Idle facilities and idle capacity costs.
31.205-18 Independent research and development and bid and proposal costs.
31.205-19 Insurance and indemnification.
31.205-20 Interest and other financial costs.
31.205-21 Labor relations costs.
31.205-22 Lobbying and political activity costs.
31.205-23 Losses on other contracts.
31.205-24 Maintenance and repair costs.
31.205-25 Manufacturing and production engineering costs.
31.205-26 Material costs.
31.205-27 Organization costs.
31.205-28 Other business expenses.
31.205-29 Plant protection costs.
31.205-30 Patent costs.
31.205-31 Plant reconversion costs.
31.205-32 Precontract costs.
31.205-33 Professional and consultant service costs.
31.205-34 Recruitment costs.
31.205-35 Relocation costs.
31.205-36 Rental costs.
31.205-37 Royalties and other costs for use of patents.
31.205-38 Selling costs.
31.205-39 Service and warranty costs.
31.205-40 Special tooling and special test equipment costs.
31.205-41 Taxes.
31.205-42 Termination costs.
31.205-43 Trade, business, technical, and professional activity costs.
31.205-44 Training and education costs.
31.205-45 Transportation costs.
31.205-46 Travel costs.

31.205-47 Costs related to legal and other proceedings.
31.205-48 Deferred research and development costs.
31.205-49 Goodwill.
31.205-50 [Reserved]
31.205-51 Costs of alcoholic beverages.
31.205-52 Asset valuations resulting from business combinations.

Subpart 31.3--Contracts with Educational Institutions

31.301 Purpose.
31.302 General.
31.303 Requirements.

Subparts 31.4 and 31.5--[Reserved]

Subpart 31.6--Contracts with State, Local, and Federally Recognized Indian Tribal Governments

31.601 Purpose.
31.602 General.
31.603 Requirements.

Subpart 31.7--Contracts with Nonprofit Organizations

31.701 Purpose.
31.702 General.
31.703 Requirements.

31.000 Scope of part.

This part contains cost principles and procedures for--

(a) The pricing of contracts, subcontracts, and modifications to contracts and subcontracts whenever cost analysis is performed (see 15.404-1(c)); and

(b) The determination, negotiation, or allowance of costs when required by a contract clause.

31.001 Definitions.

As used in this part--

"Accrued benefit cost method" means an actuarial cost method under which units of benefits are assigned to each cost accounting period and are valued as they accrue; *i.e.*, based on the services performed by each employee in the period involved. The measure of normal cost under this method for each cost accounting period is the present value of the units of benefit deemed to be credited to employees for service in that period. The measure of the actuarial accrued liability at a plan's inception date is the present value of the units of benefit credited to employees for service prior to that date. (This method is also known as the unit credit cost method without salary projection.).

"Accumulating costs" means collecting cost data in an organized manner, such as through a system of accounts.

"Actual cash value" means the cost of replacing damaged property with other property of like kind and quality in the physical condition of the property immediately before the damage.

"Actual costs" means (except for Subpart 31.6) amounts determined on the basis of costs incurred, as distinguished from forecasted costs. Actual costs include standard costs properly adjusted for applicable variances.

"Actuarial accrued liability" means pension cost attributable, under the actuarial cost method in use, to years prior to the current period considered by a particular actuarial valuation. As of such date, the actuarial accrued liability represents the excess of the present value of future benefits and administrative expenses over the present value of future normal costs for all plan participants and beneficiaries. The excess of the actuarial accrued liability over the actuarial value of the assets of a pension plan is the unfunded actuarial liability. The excess of the actuarial value of the assets of a pension plan over the actuarial accrued liability is an actuarial surplus and is treated as a negative unfunded actuarial liability.

"Actuarial assumption" means an estimate of future conditions affecting pension cost; *e.g.*, mortality rate, employee turnover, compensation levels, earnings on pension plan assets, and changes in values of pension plan assets.

"Actuarial cost method" means a technique which uses actuarial assumptions to measure the present value of future pension benefits and pension plan administrative expenses, and that assigns the cost of such benefits and expenses to cost accounting periods. The actuarial cost method includes the asset valuation method used to determine the actuarial value of the assets of a pension plan.

"Actuarial gain and loss" means the effect on pension cost resulting from differences between actuarial assumptions and actual experience.

"Actuarial valuation" means the determination, as of a specified date, of the normal cost, actuarial accrued liability, actuarial value of the assets of a pension plan, and other relevant values for the pension plan.

"Allocate" means to assign an item of cost, or a group of items of cost, to one or more cost objectives. This term includes both direct assignment of cost and the reassignment of a share from an indirect cost pool.

"Compensated personal absence" means any absence from work for reasons such as illness, vacation, holidays, jury duty, military training, or personal activities for which an employer pays compensation directly to an employee in accordance with a plan or custom of the employer.

"Cost input" means the cost, except general and administrative (G&A) expenses, which for contract costing purposes is allocable to the production of goods and services during a cost accounting period.

"Cost objective" means (except for Subpart 31.6) a function, organizational subdivision, contract, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capitalized projects, etc.

"Cost of capital committed to facilities" means an imputed cost determined by applying a cost of money rate to facilities capital.

"Deferred compensation" means an award made by an employer to compensate an employee in a future cost accounting period or periods for services rendered in one or more cost accounting periods before the date of the receipt of compensation by the employee. This definition shall not include the amount of year end accruals for salaries, wages, or bonuses that are to be paid within a reasonable period of time after the end of a cost accounting period.

"Defined-benefit pension plan" means a pension plan in which the benefits to be paid, or the basis for determining such benefits, are established in advance and the contributions are intended to provide the stated benefits.

"Defined-contribution pension plan" means a pension plan in which the contributions to be made are

established in advance and the benefits are determined thereby.

"Directly associated cost" means any cost which is generated solely as a result of the incurrence of another cost, and which would not have been incurred had the other cost not been incurred.

"Estimating costs" means the process of forecasting a future result in terms of cost, based upon information available at the time.

"Expressly unallowable cost" means a particular item or type of cost which, under the express provisions of an applicable law, regulation, or contract, is specifically named and stated to be unallowable.

"Facilities capital" means the net book value of tangible capital assets and of those intangible capital assets that are subject to amortization.

"Final cost objective" means (except for Subparts 31.3 and 31.6) a cost objective that has allocated to it both direct and indirect costs and, in the contractor's accumulation system, is one of the final accumulation points.

"Fiscal year" means the accounting period for which annual financial statements are regularly prepared, generally a period of 12 months, 52 weeks, or 53 weeks.

"Funded pension cost" means the portion of pension cost for a current or prior cost accounting period that has been paid to a funding agency.

"Home office" means an office responsible for directing or managing two or more, but not necessarily all, segments of an organization. It typically establishes policy for, and provides guidance to, the segments in their operations. It usually performs management, supervisory, or administrative functions, and may also perform service functions in support of the operations of the various segments. An organization which has intermediate levels, such as groups, may have several home offices which report to a common home office. An intermediate organization may be both a segment and a home office.

"Immediate-gain actuarial cost method" means any of the several actuarial cost methods under which actuarial gains and losses are included as part of the unfunded actuarial liability of the pension plan, rather than as part of the normal cost of the plan.

"Independent research and development (IR&D) cost" means the cost of effort which is neither sponsored by a grant, nor required in performing a contract, and which falls within any of the following four areas--

(a) Basic research,

(b) Applied research,

(c) Development, and

(d) Systems and other concept formulation studies.

"Indirect cost pools" means (except for Subparts 31.3 and 31.6) groupings of incurred costs identified with two or more cost objectives but not identified specifically with any final cost objective.

"Insurance administration expenses" means the contractor's costs of administering an insurance program; *e.g.*, the costs of operating an insurance or risk-management department, processing claims, actuarial fees, and service fees paid to insurance companies, trustees, or technical consultants.

"Intangible capital asset" means an asset that has no physical substance, has more than minimal value, and is expected to be held by an enterprise for continued use or possession beyond the current accounting period for the benefits it yields.

"Job" means a homogeneous cluster of work tasks, the completion of which serves an enduring purpose for the organization. Taken as a whole, the collection of tasks, duties, and responsibilities constitutes the assignment for one or more individuals whose work is of the same nature and is performed at the same skill/responsibility level--as opposed to a position, which is a collection of tasks assigned to a specific individual. Within a job, there may be pay categories which are dependent on the degree of supervision required by the employee while performing assigned tasks which are performed by all persons with the same job.

"Job class of employees" means employees performing in positions within the same job.

"Labor cost at standard" means a preestablished measure of the labor element of cost, computed by multiplying labor-rate standard by labor-time standard.

"Labor market" means a place where individuals exchange their labor for compensation. Labor markets are identified and defined by a combination of the following factors--

(1) Geography,

(2) Education and/or technical background required,

(3) Experience required by the job,

(4) Licensing or certification requirements,

(5) Occupational membership, and

(6) Industry.

"Labor-rate standard" means a preestablished measure, expressed in monetary terms, of the price of labor.

"Labor-time standard" means a preestablished measure, expressed in temporal terms, of the quantity of labor.

"Material cost at standard" means a preestablished measure of the material elements of cost, computed by multiplying material-price standard by material-quantity standard.

"Material-price standard" means a preestablished measure, expressed in monetary terms, of the price of material.

"Material-quantity standard" means a preestablished measure, expressed in physical terms, of the quantity of material.

"Moving average cost" means an inventory costing method under which an average unit cost is computed after each acquisition by adding the cost of the newly acquired units to the cost of the units of inventory on hand and dividing this figure by the new total number of units.

"Nonqualified pension plan" means any pension plan other than a qualified pension plan as defined in this part.

"Normal cost" means the annual cost attributable, under the actuarial cost method in use, to current and future years as of a particular valuation date excluding any payment in respect of an unfunded actuarial liability.

"Original complement of low cost equipment" means a group of items acquired for the initial outfitting of a tangible capital asset or an operational unit, or a new addition to either. The items in the group

individually cost less than the minimum amount established by the contractor for capitalization for the classes of assets acquired but in the aggregate they represent a material investment. The group, as a complement, is expected to be held for continued service beyond the current period. Initial outfitting of the unit is completed when the unit is ready and available for normal operations.

"Pay-as-you-go cost method" means a method of recognizing pension cost only when benefits are paid to retired employees or their beneficiaries.

"Pension plan" means a deferred compensation plan established and maintained by one or more employers to provide systematically for the payment of benefits to plan participants after their retirements, provided that the benefits are paid for life or are payable for life at the option of the employees. Additional benefits such as permanent and total disability and death payments, and survivorship payments to beneficiaries of deceased employees, may be an integral part of a pension plan.

"Pension plan participant" means any employee or former employee of an employer or any member or former member of an employee organization, who is or may become eligible to receive a benefit from a pension plan which covers employees of such employer or members of such organization who have satisfied the plan's participation requirements, or whose beneficiaries are receiving or may be eligible to receive any such benefit. A participant whose employment status with the employer has not been terminated is an active participant of the employer's pension plan.

"Profit center" means (except for Subparts 31.3 and 31.6) the smallest organizationally independent segment of a company charged by management with profit and loss responsibilities.

"Projected benefit cost method" means either--

(1) Any of the several actuarial cost methods that distribute the estimated total cost of all of the employees' prospective benefits over a period of years, usually their working careers; or

(2) A modification of the accrued benefit cost method that considers projected compensation levels.

"Proposal" means any offer or other submission used as a basis for pricing a contract, contract modification, or termination settlement or for securing payments thereunder.

"Qualified pension plan" means a pension plan comprising a definite written program communicated to and for the exclusive benefit of employees that meets the criteria deemed essential by the Internal Revenue Service as set forth in the Internal Revenue Code for preferential tax treatment regarding contributions, investments, and distributions. Any other plan is a nonqualified pension plan.

"Self-insurance charge" means a cost which represents the projected average loss under a self-insurance plan.

"Service life" means the period of usefulness of a tangible capital asset (or group of assets) to its current owner. The period may be expressed in units of time or output. The estimated service life of a tangible capital asset (or group of assets) is a current forecast of its service life and is the period over which depreciation cost is to be assigned.

"Spread-gain actuarial cost method" means any of the several projected benefit actuarial cost methods under which actuarial gains and losses are included as part of the current and future normal costs of the pension plan.

"Standard cost" means any cost computed with the use of preestablished measures.

"Tangible capital asset" means an asset that has physical substance, more than minimal value, and is expected to be held by an enterprise for continued use or possession beyond the current accounting period for the services it yields.

"Termination of employment gain or loss" means an actuarial gain or loss resulting from the difference between the assumed and actual rates at which pension plan participants separate from employment for reasons other than retirement, disability, or death.

"Variance" means the difference between a preestablished measure and an actual measure.

"Weighted average cost" means an inventory costing method under which an average unit cost is computed periodically by dividing the sum of the cost of beginning inventory plus the cost of acquisitions by the total number of units included in these two categories.

31.002 Availability of accounting guide.

Contractors needing assistance in developing or improving their accounting systems and procedures may request a copy of the guide entitled "Information for Contractors" (DCAAP 7641.90). The guide is available from--

Headquarters, Defense Contract Audit Agency

Operating Administrative Office

8725 John J Kingman Road, Suite 2135

Fort Belvoir, VA 22060-6219

Telephone No. (703) 767-1066

Telefax No. (703) 767-1061.

Subpart 31.1--Applicability

31.100 Scope of subpart.

This subpart describes the applicability of the cost principles and procedures in succeeding subparts of this part to various types of contracts and subcontracts. It also describes the need for advance agreements.

31.101 Objectives.

In recognition of differing organizational characteristics, the cost principles and procedures in the succeeding subparts are grouped basically by organizational type; *e.g.*, commercial concerns and educational institutions. The overall objective is to provide that, to the extent practicable, all organizations of similar types doing similar work will follow the same cost principles and procedures. To achieve this uniformity, individual deviations concerning cost principles require advance approval of the agency head or designee. Class deviations for the civilian agencies require advance approval of the Civilian Agency Acquisition Council. Class deviations for the National Aeronautics and Space Administration require advance approval of the Associate Administrator for Procurement. Class deviations for the Department of Defense require advance approval of the Director of Defense Procurement, Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics.

31.102 Fixed-price contracts.

The applicable subparts of Part 31 shall be used in the pricing of fixed-price contracts, subcontracts, and modifications to contracts and subcontracts whenever (a) cost analysis is performed, or (b) a fixed-price contract clause requires the determination or negotiation of costs. However, application of cost principles to fixed-price contracts and subcontracts shall not be construed as a requirement to negotiate agreements on individual elements of cost in arriving at agreement on the total price. The final price accepted by the parties reflects agreement only on the total price. Further, notwithstanding the

mandatory use of cost principles, the objective will continue to be to negotiate prices that are fair and reasonable, cost and other factors considered.

31.103 Contracts with commercial organizations.

This category includes all contracts and contract modifications for supplies, services, or experimental, developmental, or research work negotiated with organizations other than educational institutions (see 31.104), construction and architect-engineer contracts (see 31.105), State and local governments (see 31.107) and nonprofit organizations (see 31.108) on the basis of cost.

(a) The cost principles and procedures in Subpart 31.2 and agency supplements shall be used in pricing negotiated supply, service, experimental, developmental, and research contracts and contract modifications with commercial organizations whenever cost analysis is performed as required by 15.404-1(c).

(b) In addition, the contracting officer shall incorporate the cost principles and procedures in Subpart 31.2 and agency supplements by reference in contracts with commercial organizations as the basis for--

(1) Determining reimbursable costs under--

(i) Cost-reimbursement contracts and cost-reimbursement subcontracts under these contracts performed by commercial organizations and

(ii) The cost-reimbursement portion of time-and-materials contracts except when material is priced on a basis other than at cost (see 16.601(b)(3));

(2) Negotiating indirect cost rates (see Subpart 42.7);

(3) Proposing, negotiating, or determining costs under terminated contracts (see 49.103 and 49.113);

(4) Price revision of fixed-price incentive contracts (see 16.204 and 16.403);

(5) Price redetermination of price redetermination contracts (see 16.205 and 16.206); and

(6) Pricing changes and other contract modifications.

31.104 Contracts with educational institutions.

This category includes all contracts and contract modifications for research and development, training, and other work performed by educational institutions.

(a) The contracting officer shall incorporate the cost principles and procedures in Subpart 31.3 by reference in cost-reimbursement contracts with educational institutions as the basis for--

(1) Determining reimbursable costs under the contracts and cost-reimbursement subcontracts thereunder performed by educational institutions;

(2) Negotiating indirect cost rates; and

(3) Settling costs of cost-reimbursement terminated contracts (see Subpart 49.3 and 49.109-7).

(b) The cost principles in this subpart are to be used as a guide in evaluating costs in connection with negotiating fixed-price contracts and termination settlements.

31.105 Construction and architect-engineer contracts.

(a) This category includes all contracts and contract modifications negotiated on the basis of cost with

organizations other than educational institutions (see 31.104), State and local governments (see 31.107), and nonprofit organizations except those exempted under OMB Circular A-122 (see 31.108) for construction management or construction, alteration or repair of buildings, bridges, roads, or other kinds of real property. It also includes architect-engineer contracts related to construction projects. It does not include contracts for vessels, aircraft, or other kinds of personal property.

(b) Except as otherwise provided in (d) of this section, the cost principles and procedures in Subpart 31.2 shall be used in the pricing of contracts and contract modifications in this category if cost analysis is performed as required by 15.404-1(c).

(c) In addition, the contracting officer shall incorporate the cost principles and procedures in Subpart 31.2 (as modified by (d) of this section by reference in contracts in this category as the basis for--

(1) Determining reimbursable costs under cost-reimbursement contracts, including cost-reimbursement subcontracts thereunder;

(2) Negotiating indirect cost rates;

(3) Proposing, negotiating, or determining costs under terminated contracts;

(4) Price revision of fixed-price incentive contracts; and

(5) Pricing changes and other contract modifications.

(d) Except as otherwise provided in this paragraph (d), the allowability of costs for construction and architect-engineer contracts shall be determined in accordance with Subpart 31.2.

(1) Because of widely varying factors such as the nature, size, duration, and location of the construction project, advance agreements as set forth in 31.109, for such items as home office overhead, partners' compensation, employment of consultants, and equipment usage costs, are particularly important in construction and architect-engineer contracts. When appropriate, they serve to express the parties' understanding and avoid possible subsequent disputes or disallowances.

(2) "Construction equipment," as used in this section, means equipment (including marine equipment) in sound workable condition, either owned or controlled by the contractor or the subcontractor at any tier, or obtained from a commercial rental source, and furnished for use under Government contracts.

(i) Allowable ownership and operating costs shall be determined as follows:

(A) Actual cost data shall be used when such data can be determined for both ownership and operations costs for each piece of equipment, or groups of similar serial or series equipment, from the contractor's accounting records. When such costs cannot be so determined, the contracting agency may specify the use of a particular schedule of predetermined rates or any part thereof to determine ownership and operating costs of construction equipment (see subdivisions (d)(2)(i)(B) and (C) of this section). However, costs otherwise unallowable under this part shall not become allowable through the use of any schedule (see 31.109(c)). For example, schedules need to be adjusted for Government contract costing purposes if they are based on replacement cost, include unallowable interest costs, or use improper cost of money rates or computations. Contracting officers should review the computations and factors included within the specified schedule and ensure that unallowable or unacceptably computed factors are not allowed in cost submissions.

(B) Predetermined schedules of construction equipment use rates (*e.g.*, the Construction Equipment Ownership and Operating Expense Schedule, published by the U.S. Army Corps of Engineers, industry sponsored construction equipment cost guides, or commercially published schedules of construction equipment use cost) provide average ownership and operating rates for construction equipment. The allowance for operating costs may include costs for such items as fuel, filters, oil, and grease; servicing, repairs, and maintenance; and tire wear and repair. Costs of labor, mobilization, demobilization,

overhead, and profit are generally not reflected in schedules, and separate consideration may be necessary.

(C) When a schedule of predetermined use rates for construction equipment is used to determine direct costs, all costs of equipment that are included in the cost allowances provided by the schedule shall be identified and eliminated from the contractor's other direct and indirect costs charged to the contract. If the contractor's accounting system provides for site or home office overhead allocations, all costs which are included in the equipment allowances may need to be included in any cost input base before computing the contractor's overhead rate. In periods of suspension of work pursuant to a contract clause, the allowance for equipment ownership shall not exceed an amount for standby cost as determined by the schedule or contract provision.

(ii) Reasonable costs of renting construction equipment are allowable (but see paragraph (C) of this subsection).

(A) Costs, such as maintenance and minor or running repairs incident to operating such rented equipment, that are not included in the rental rate are allowable.

(B) Costs incident to major repair and overhaul of rental equipment are unallowable.

(C) The allowability of charges for construction equipment rented from any division, subsidiary, or organization under common control, will be determined in accordance with 31.205-36(b)(3).

(3) Costs incurred at the job site incident to performing the work, such as the cost of superintendence, timekeeping and clerical work, engineering, utility costs, supplies, material handling, restoration and cleanup, etc., are allowable as direct or indirect costs, provided the accounting practice used is in accordance with the contractor's established and consistently followed cost accounting practices for all work.

(4) Rental and any other costs, less any applicable credits incurred in acquiring the temporary use of land, structures, and facilities are allowable. Costs, less any applicable credits, incurred in constructing or fabricating structures and facilities of a temporary nature are allowable.

31.106 Facilities contracts.

31.106-1 Applicable cost principles.

The cost principles and procedures applicable to the evaluation and determination of costs under facilities contracts (as defined in 45.301), and subcontracts thereunder, will be governed by the type of entity to which a facilities contract is awarded. Except as otherwise provided in 31.106-2 of this section, Subpart 31.2 applies to facilities contracts awarded to commercial organizations; Subpart 31.3 applies to facilities contracts awarded to educational institutions; and 31.105 applies to facilities contracts awarded to construction contractors. Whichever cost principles are appropriate will be used in the pricing of facilities contracts and contract modifications if cost analysis is performed as required by 15.404-1(c). In addition, the contracting officer shall incorporate the cost principles and procedures appropriate in the circumstances (*e.g.*, Subpart 31.2; Subpart 31.3; or 31.105) by reference in facilities contracts as the basis for--

(a) Determining reimbursable costs under facilities contracts, including cost-reimbursement subcontracts thereunder;

(b) Negotiating indirect cost rates; and

(c) Determining costs of terminated contracts when the contractor elects to "voucher out" costs (see Subpart 49.3), and for settlement by determination (see 49.109-7).

31.106-2 Exceptions to general rules on allowability and allocability.

(a) A contractor's established accounting system and procedures are normally directed to the equitable allocation of costs to the types of products which the contractor produces or services rendered in the course of normal operating activities. The acquisition of, or work on, facilities for the Government normally does not involve the manufacturing processes, plant departmental operations, cost patterns of work, administrative and managerial control, or clerical effort usual to production of the contractor's normal products or services.

(b) Advance agreements (see 31.109) should be made between the contractor and the contracting officer as to indirect cost items to be applied to the facilities acquisition. A contractor's normal accounting practice for allocating indirect costs to the acquisition of contractor facilities may range from charging all these costs to this acquisition to not charging any. When necessary to produce an equitable result, the contractor's usual method of allocating indirect cost shall be varied, and appropriate adjustment shall be made to the pools of indirect cost and the bases of their distribution.

(c) The purchase of completed facilities (or services in connection with the facilities) from outside sources does not involve the contractor's direct labor or indirect plant maintenance personnel. Accordingly, indirect manufacturing and plant overhead costs, which are primarily incurred or generated by reason of direct labor or maintenance labor operations, are not allocable to the acquisition of such facilities.

(d) Contracts providing for the installation of new facilities or the rehabilitation of existing facilities may involve the use of the contractor's plant maintenance labor, as distinguished from direct labor engaged in the production of the company's normal products. In such instances, only those types of indirect manufacturing and plant operating costs that are related to or incurred by reason of the expenditures of the classes of labor used for the performance of the facilities work may be allocated to the facilities contract. Thus, a facilities contract which involves the use of plant maintenance labor only would not be subject to an allocation of such cost items as direct productive labor supervision, depreciation, and maintenance expense applicable to productive machinery and equipment, or raw material and finished goods storage costs.

(e) Where a facilities contract calls for the construction, production, or rehabilitation of equipment or other items that are involved in the regular course of the contractor's business by the use of the contractor's direct labor and manufacturing processes, the indirect costs normally allocated to all that work may be allocated to the facilities contract.

31.106-3 Contractor's commercial items.

If facilities constituting the contractor's usual commercial items (or only minor modifications thereof) are acquired by the Government under the contract, the Government shall not pay any amount in excess of the contractor's most favored customer price or the price of other suppliers for like quantities of the same or substantially the same items, whichever is lower.

31.107 Contracts with State, local, and federally recognized Indian tribal governments.

(a) Subpart 31.6 provides principles and standards for determining costs applicable to contracts with State, local, and federally recognized Indian tribal governments. They provide the basis for a uniform approach to the problem of determining costs and to promote efficiency and better relationships between State, local, and federally recognized Indian tribal governments, and Federal Government entities. They apply to all programs that involve contracts with State, local, and federally recognized Indian tribal governments, except contracts with--

(1) Publicly financed educational institutions subject to Subpart 31.3; or

(2) Publicly owned hospitals and other providers of medical care subject to requirements promulgated by the sponsoring Government agencies.

(b) The Office of Management and Budget will approve any other exceptions in particular cases when adequate justification is presented.

31.108 Contracts with nonprofit organizations.

Subpart 31.7 provides principles and standards for determining costs applicable to contracts with nonprofit organizations other than educational institutions, State and local governments, and those nonprofit organizations exempted under OMB Circular No. A-122.

31.109 Advance agreements.

(a) The extent of allowability of the costs covered in this part applies broadly to many accounting systems in varying contract situations. Thus, the reasonableness, the allocability and the allowability under the specific cost principles at Subparts 31.2, 31.3, 31.6, and 31.7 of certain costs may be difficult to determine. To avoid possible subsequent disallowance or dispute based on unreasonableness, unallocability or unallowability under the specific cost principles at Subparts 31.2, 31.3, 31.6, and 31.7, contracting officers and contractors should seek advance agreement on the treatment of special or unusual costs. However, an advance agreement is not an absolute requirement and the absence of an advance agreement on any cost will not, in itself, affect the reasonableness, allocability or the allowability under the specific cost principles at Subparts 31.2, 31.3, 31.6, and 31.7 of that cost.

(b) Advance agreements may be negotiated either before or during a contract but should be negotiated before incurrence of the costs involved. The agreements must be in writing, executed by both contracting parties, and incorporated into applicable current and future contracts. An advance agreement shall contain a statement of its applicability and duration.

(c) The contracting officer is not authorized by this 31.109 to agree to a treatment of costs inconsistent with this part. For example, an advance agreement may not provide that, notwithstanding 31.205-20, interest is allowable.

(d) Advance agreements may be negotiated with a particular contractor for a single contract, a group of contracts, or all the contracts of a contracting office, an agency, or several agencies.

(e) The cognizant administrative contracting officer (ACO), or other contracting officer established in Part 42, shall negotiate advance agreements except that an advance agreement affecting only one contract, or class of contracts from a single contracting office, shall be negotiated by a contracting officer in the contracting office, or an ACO when delegated by the contracting officer. When the negotiation authority is delegated, the ACO shall coordinate the proposed agreement with the contracting officer before executing the advance agreement.

(f) Before negotiating an advance agreement, the Government negotiator shall--

(1) Determine if other contracting offices inside the agency or in other agencies have a significant unliquidated dollar balance in contracts with the same contractor;

(2) Inform any such office or agency of the matters under consideration for negotiation; and

(3) As appropriate, invite the office or agency and the responsible audit agency to participate in prenegotiation discussions and/or in the subsequent negotiations.

(g) Upon completion of the negotiation, the sponsor shall prepare and distribute to other interested agencies and offices, including the audit agency, copies of the executed agreement and a memorandum providing the information specified in 15.406-3, as applicable.

(h) Examples of costs for which advance agreements may be particularly important are--

(1) Compensation for personal services, including but not limited to allowances for off-site pay,

incentive pay, location allowances, hardship pay, cost of living differential, and termination of defined benefit pension plans;

(2) Use charges for fully depreciated assets;

(3) Deferred maintenance costs;

(4) Precontract costs;

(5) Independent research and development and bid and proposal costs;

(6) Royalties and other costs for use of patents;

(7) Selling and distribution costs;

(8) Travel and relocation costs, as related to special or mass personnel movements, as related to travel via contractor-owned, -leased, or -chartered aircraft; or as related to maximum per diem rates;

(9) Costs of idle facilities and idle capacity;

(10) Severance pay to employees on support service contracts;

(11) Plant reconversion;

(12) Professional services (*e.g.*, legal, accounting, and engineering);

(13) General and administrative costs (*e.g.*, corporate, division, or branch allocations) attributable to the general management, supervision, and conduct of the contractor's business as a whole. These costs are particularly significant in construction, job-site, architect-engineer, facilities, and Government-owned contractor operated (GOCO) plant contracts (see 31.203(f));

(14) Costs of construction plant and equipment (see 31.105(d));

(15) Costs of public relations and advertising; and

(16) Training and education costs (see 31.205-44(h)).

31.110 Indirect cost rate certification and penalties on unallowable costs.

(a) Certain contracts require certification of the indirect cost rates proposed for final payment purposes. See 42.703-2 for administrative procedures regarding the certification provisions and the related contract clause prescription.

(b) If unallowable costs are included in final indirect cost settlement proposals, penalties may be assessed. See 42.709 for administrative procedures regarding the penalty assessment provisions and the related contract clause prescription.

Subpart 31.2--Contracts with Commercial Organizations

31.201 General.

31.201-1 Composition of total cost.

(a) The total cost of a contract is the sum of the direct and indirect costs allocable to the contract, incurred or to be incurred, less any allocable credits, plus any allocable cost of money pursuant to 31.205-10. In ascertaining what constitutes a cost, any generally accepted method of determining or estimating costs that is equitable and is consistently applied may be used, including standard costs

properly adjusted for applicable variances. See 31.201-2(b) and (c) for Cost Accounting Standards (CAS) requirements.

(b) While the total cost of a contract includes all costs properly allocable to the contract, the allowable costs to the Government are limited to those allocable costs which are allowable pursuant to Part 31 and applicable agency supplements.

31.201-2 Determining allowability.

(a) The factors to be considered in determining whether a cost is allowable include the following:

(1) Reasonableness.

(2) Allocability.

(3) Standards promulgated by the CAS Board, if applicable; otherwise, generally accepted accounting principles and practices appropriate to the particular circumstances.

(4) Terms of the contract.

(5) Any limitations set forth in this subpart.

(b) Certain cost principles in this subpart incorporate the measurement, assignment, and allocability rules of selected CAS and limit the allowability of costs to the amounts determined using the criteria in those selected standards. Only those CAS or portions of standards specifically made applicable by the cost principles in this subpart are mandatory unless the contract is CAS-covered (see Part 30). Business units that are not otherwise subject to these standards under a CAS clause are subject to the selected standards only for the purpose of determining allowability of costs on Government contracts. Including the selected standards in the cost principles does not subject the business unit to any other CAS rules and regulations. The applicability of the CAS rules and regulations is determined by the CAS clause, if any, in the contract and the requirements of the standards themselves.

(c) When contractor accounting practices are inconsistent with this Subpart 31.2, costs resulting from such inconsistent practices shall not be allowed in excess of the amount that would have resulted from using practices consistent with this subpart.

(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost which is inadequately supported.

31.201-3 Determining reasonableness.

(a) A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person in the conduct of competitive business. Reasonableness of specific costs must be examined with particular care in connection with firms or their separate divisions that may not be subject to effective competitive restraints. No presumption of reasonableness shall be attached to the incurrence of costs by a contractor. If an initial review of the facts results in a challenge of a specific cost by the contracting officer or the contracting officer's representative, the burden of proof shall be upon the contractor to establish that such cost is reasonable.

(b) What is reasonable depends upon a variety of considerations and circumstances, including--

(1) Whether it is the type of cost generally recognized as ordinary and necessary for the conduct of the contractor's business or the contract performance;

(2) Generally accepted sound business practices, arm's-length bargaining, and Federal and State laws and regulations;

(3) The contractor's responsibilities to the Government, other customers, the owners of the business, employees, and the public at large; and

(4) Any significant deviations from the contractor's established practices.

31.201-4 Determining allocability.

A cost is allocable if it is assignable or chargeable to one or more cost objectives on the basis of relative benefits received or other equitable relationship. Subject to the foregoing, a cost is allocable to a Government contract if it--

(a) Is incurred specifically for the contract;

(b) Benefits both the contract and other work, and can be distributed to them in reasonable proportion to the benefits received; or

(c) Is necessary to the overall operation of the business, although a direct relationship to any particular cost objective cannot be shown.

31.201-5 Credits.

The applicable portion of any income, rebate, allowance, or other credit relating to any allowable cost and received by or accruing to the contractor shall be credited to the Government either as a cost reduction or by cash refund. See 31.205-6(j)(4) for rules governing refund or credit to the Government associated with pension adjustments and asset reversions.

31.201-6 Accounting for unallowable costs.

(a) Costs that are expressly unallowable or mutually agreed to be unallowable, including mutually agreed to be unallowable directly associated costs, shall be identified and excluded from any billing, claim, or proposal applicable to a Government contract. A directly associated cost is any cost which is generated solely as a result of incurring another cost, and which would not have been incurred had the other cost not been incurred. When an unallowable cost is incurred, its directly associated costs are also unallowable.

(b) Costs which specifically become designated as unallowable or as unallowable directly associated costs of unallowable costs as a result of a written decision furnished by a contracting officer shall be identified if included in or used in computing any billing, claim, or proposal applicable to a Government contract. This identification requirement applies also to any costs incurred for the same purpose under like circumstances as the costs specifically identified as unallowable under either this paragraph or paragraph (a) of this subsection.

(c) The practices for accounting for and presentation of unallowable costs will be those as described in 48 CFR 9904.405, Accounting for Unallowable Costs.

(d) If a directly associated cost is included in a cost pool which is allocated over a base that includes the unallowable cost with which it is associated, the directly associated cost shall remain in the cost pool. Since the unallowable costs will attract their allocable share of costs from the cost pool, no further action is required to assure disallowance of the directly associated costs. In all other cases, the directly associated costs, if material in amount, must be purged from the cost pool as unallowable costs.

(e)(1) In determining the materiality of a directly associated cost, consideration should be given to the significance of--

(i) The actual dollar amount,

(ii) The cumulative effect of all directly associated costs in a cost pool, or

(iii) The ultimate effect on the cost of Government contracts.

(2) Salary expenses of employees who participate in activities that generate unallowable costs shall be treated as directly associated costs to the extent of the time spent on the proscribed activity, provided the costs are material in accordance with subparagraph (e)(1) of this subsection (except when such salary expenses are, themselves, unallowable). The time spent in proscribed activities should be compared to total time spent on company activities to determine if the costs are material. Time spent by employees outside the normal working hours should not be considered except when it is evident that an employee engages so frequently in company activities during periods outside normal working hours as to indicate that such activities are a part of the employee's regular duties.

(3) When a selected item of cost under 31.205 provides that directly associated costs be unallowable, it is intended that such directly associated costs be unallowable only if determined to be material in amount in accordance with the criteria provided in subparagraphs (e)(1) and (e)(2) of this section, except in those situations where allowance of any of the directly associated costs involved would be considered to be contrary to public policy.

31.201-7 Construction and architect-engineer contracts.

Specific principles and procedures for evaluating and determining costs in connection with contracts and subcontracts for construction, and architect-engineer contracts related to construction projects, are in 31.105. The applicability of these principles and procedures is set forth in 31.000 and 31.100.

31.202 Direct costs.

(a) A direct cost is any cost that can be identified specifically with a particular final cost objective. No final cost objective shall have allocated to it as a direct cost any cost, if other costs incurred for the same purpose in like circumstances have been included in any indirect cost pool to be allocated to that or any other final cost objective. Costs identified specifically with the contract are direct costs of the contract and are to be charged directly to the contract. All costs specifically identified with other final cost objectives of the contractor are direct costs of those cost objectives and are not to be charged to the contract directly or indirectly.

(b) For reasons of practicality, any direct cost of minor dollar amount may be treated as an indirect cost if the accounting treatment--

(1) Is consistently applied to all final cost objectives; and

(2) Produces substantially the same results as treating the cost as a direct cost.

31.203 Indirect costs.

(a) An indirect cost is any cost not directly identified with a single, final cost objective, but identified with two or more final cost objectives or an intermediate cost objective. It is not subject to treatment as a direct cost. After direct costs have been determined and charged directly to the contract or other work, indirect costs are those remaining to be allocated to the several cost objectives. An indirect cost shall not be allocated to a final cost objective if other costs incurred for the same purpose in like circumstances have been included as a direct cost of that or any other final cost objective.

(b) Indirect costs shall be accumulated by logical cost groupings with due consideration of the reasons for incurring such costs. Each grouping should be determined so as to permit distribution of the grouping on the basis of the benefits accruing to the several cost objectives. Commonly, manufacturing overhead, selling expenses, and general and administrative (G&A) expenses are separately grouped. Similarly, the

particular case may require subdivision of these groupings, *e.g.*, building occupancy costs might be separable from those of personnel administration within the manufacturing overhead group. This necessitates selecting a distribution base common to all cost objectives to which the grouping is to be allocated. The base should be selected so as to permit allocation of the grouping on the basis of the benefits accruing to the several cost objectives. When substantially the same results can be achieved through less precise methods, the number and composition of cost groupings should be governed by practical considerations and should not unduly complicate the allocation.

(c) Once an appropriate base for distributing indirect costs has been accepted, it shall not be fragmented by removing individual elements. All items properly includable in an indirect cost base should bear a pro rata share of indirect costs irrespective of their acceptance as Government contract costs. For example, when a cost input base is used for the distribution of G&A costs, all items that would properly be part of the cost input base, whether allowable or unallowable, shall be included in the base and bear their pro rata share of G&A costs.

(d) The contractor's method of allocating indirect costs shall be in accordance with standards promulgated by the CAS Board, if applicable to the contract; otherwise, the method shall be in accordance with generally accepted accounting principles which are consistently applied. The method may require examination when--

(1) Substantial differences occur between the cost patterns of work under the contract and the contractor's other work;

(2) Significant changes occur in the nature of the business, the extent of subcontracting, fixed-asset improvement programs, inventories, the volume of sales and production, manufacturing processes, the contractor's products, or other relevant circumstances; or

(3) Indirect cost groupings developed for a contractor's primary location are applied to offsite locations. Separate cost groupings for costs allocable to offsite locations may be necessary to permit equitable distribution of costs on the basis of the benefits accruing to the several cost objectives.

(e) A base period for allocating indirect costs is the cost accounting period during which such costs are incurred and accumulated for distribution to work performed in that period. The criteria and guidance in 30.406 for selecting the cost accounting periods to be used in allocating indirect costs are incorporated herein for application to contracts subject to full CAS coverage. For contracts subject to modified CAS coverage and for non-CAS-covered contracts, the base period for allocating indirect costs will normally be the contractor's fiscal year. But a shorter period may be appropriate (1) for contracts in which performance involves only a minor portion of the fiscal year, or (2) when it is general practice in the industry to use a shorter period. When a contract is performed over an extended period, as many base periods shall be used as are required to represent the period of contract performance.

(f) Special care should be exercised in applying the principles of paragraphs (b), (c), and (d) above when Government-owned contractor-operated (GOCO) plants are involved. The distribution of corporate, division, or branch office G&A expenses to such plants operating with little or no dependence on corporate administrative activities may require more precise cost groupings, detailed accounts screening, and carefully developed distribution bases.

31.204 Application of principles and procedures.

(a) Costs shall be allowed to the extent they are reasonable, allocable, and determined to be allowable under 31.201, 31.202, 31.203, and 31.205. These criteria apply to all of the selected items that follow, even if particular guidance is provided for certain items for emphasis or clarity.

(b) Costs incurred as reimbursements or payments to a subcontractor under a cost-reimbursement, fixed-price incentive, or price redeterminable type subcontract of any tier above the first firm-fixed-price subcontract or fixed-price subcontract with economic price adjustment provisions are allowable to the extent that allowance is consistent with the appropriate subpart of this Part 31 applicable to the

subcontract involved. Costs incurred as payments under firm-fixed-price subcontracts or fixed-price subcontracts with economic price adjustment provisions or modifications thereto, when cost analysis was performed under 15.404-1(c), shall be allowable only to the extent that the price was negotiated in accordance with 31.102.

(c) Section 31.205 does not cover every element of cost. Failure to include any item of cost does not imply that it is either allowable or unallowable. The determination of allowability shall be based on the principles and standards in this subpart and the treatment of similar or related selected items. When more than one subsection in 31.205 is relevant to a contractor cost, the cost shall be apportioned among the applicable subsections, and the determination of allowability of each portion shall be based on the guidance contained in the applicable subsection. When a cost, to which more than one subsection in 31.205 is relevant, cannot be apportioned, the determination of allowability shall be based on the guidance contained in the subsection that most specifically deals with, or best captures the essential nature of, the cost at issue.

31.205 Selected costs.

31.205-1 Public relations and advertising costs.

(a) "Public relations" means all functions and activities dedicated to--

(1) Maintaining, protecting, and enhancing the image of a concern or its products; or

(2) Maintaining or promoting reciprocal understanding and favorable relations with the public at large, or any segment of the public. The term public relations includes activities associated with areas such as advertising, customer relations, etc.

(b) "Advertising" means the use of media to promote the sale of products or services and to accomplish the activities referred to in paragraph (d) of this subsection, regardless of the medium employed, when the advertiser has control over the form and content of what will appear, the media in which it will appear, and when it will appear. Advertising media include but are not limited to conventions, exhibits, free goods, samples, magazines, newspapers, trade papers, direct mail, dealer cards, window displays, outdoor advertising, radio, and television.

(c) Public relations and advertising costs include the costs of media time and space, purchased services performed by outside organizations, as well as the applicable portion of salaries, travel, and fringe benefits of employees engaged in the functions and activities identified in paragraphs (a) and (b) of this subsection.

(d) The only allowable advertising costs are those that are--

(1) Specifically required by contract, or that arise from requirements of Government contracts, and that are exclusively for--

(i) Acquiring scarce items for contract performance; or

(ii) Disposing of scrap or surplus materials acquired for contract performance;

(2) Costs of activities to promote sales of products normally sold to the U.S. Government, including trade shows, which contain a significant effort to promote exports from the United States. Such costs are allowable, notwithstanding paragraphs (f)(1), (f)(3), (f)(4)(ii), and (f)(5) of this subsection. However, such costs do not include the costs of memorabilia (*e.g.*, models, gifts, and souvenirs), alcoholic beverages, entertainment, and physical facilities that are used primarily for entertainment rather than product promotion; or

(3) Allowable in accordance with 31.205-34.

(e) Allowable public relations costs include the following:

(1) Costs specifically required by contract.

(2) Costs of--

(i) Responding to inquiries on company policies and activities;

(ii) Communicating with the public, press, stockholders, creditors, and customers; and

(iii) Conducting general liaison with news media and Government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern such as notice of contract awards, plant closings or openings, employee layoffs or rehires, financial information, etc.

(3) Costs of participation in community service activities (*e.g.*, blood bank drives, charity drives, savings bond drives, disaster assistance, etc.).

(4) Costs of plant tours and open houses (but see subparagraph (f)(5) of this subsection).

(5) Costs of keel laying, ship launching, commissioning, and roll-out ceremonies, to the extent specifically provided for by contract.

(f) Unallowable public relations and advertising costs include the following:

(1) All public relations and advertising costs, other than those specified in paragraphs (d) and (e) of this subsection, whose primary purpose is to promote the sale of products or services by stimulating interest in a product or product line (except for those costs made allowable under 31.205-38(c)), or by disseminating messages calling favorable attention to the contractor for purposes of enhancing the company image to sell the company's products or services.

(2) All costs of trade shows and other special events which do not contain a significant effort to promote the export sales of products normally sold to the U.S. Government.

(3) Costs of sponsoring meetings, conventions, symposia, seminars, and other special events when the principal purpose of the event is other than dissemination of technical information or stimulation of production.

(4) Costs of ceremonies such as--

(i) Corporate celebrations and

(ii) New product announcements.

(5) Costs of promotional material, motion pictures, videotapes, brochures, handouts, magazines, and other media that are designed to call favorable attention to the contractor and its activities.

(6) Costs of souvenirs, models, imprinted clothing, buttons, and other mementos provided to customers or the public.

(7) Costs of memberships in civic and community organizations.

31.205-2 [Reserved]

31.205-3 Bad debts.

Bad debts, including actual or estimated losses arising from uncollectible accounts receivable due from

customers and other claims, and any directly associated costs such as collection costs, and legal costs are unallowable.

31.205-4 Bonding costs.

(a) Bonding costs arise when the Government requires assurance against financial loss to itself or others by reason of the act or default of the contractor. They arise also in instances where the contractor requires similar assurance. Included are such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds.

(b) Costs of bonding required pursuant to the terms of the contract are allowable.

(c) Costs of bonding required by the contractor in the general conduct of its business are allowable to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

31.205-5 [Reserved]

31.205-6 Compensation for personal services.

(a) *General.* Compensation for personal services includes all remuneration paid currently or accrued, in whatever form and whether paid immediately or deferred, for services rendered by employees to the contractor during the period of contract performance (except as otherwise provided for in other paragraphs of this subsection). It includes, but is not limited to, salaries; wages; directors' and executive committee members' fees; bonuses (including stock bonuses); incentive awards; employee stock options, and stock appreciation rights; employee stock ownership plans; employee insurance; fringe benefits; contributions to pension, other postretirement benefits, annuity, and employee incentive compensation plans; and allowances for off-site pay, incentive pay, location allowances, hardship pay, severance pay, and cost of living differential. Compensation for personal services is allowable subject to the following general criteria and additional requirements contained in other parts of this cost principle:

(1) Compensation for personal services must be for work performed by the employee in the current year and must not represent a retroactive adjustment of prior years' salaries or wages (but see 31.205-6(g), (h), (j), (k), (m), and (o) of this subsection).

(2) The compensation in total must be reasonable for the work performed; however, specific restrictions on individual compensation elements must be observed where they are prescribed.

(3) The compensation must be based upon and conform to the terms and conditions of the contractor's established compensation plan or practice followed so consistently as to imply, in effect, an agreement to make the payment.

(4) No presumption of allowability will exist where the contractor introduces major revisions of existing compensation plans or new plans and the contractor--

(i) Has not notified the cognizant ACO of the changes either before their implementation or within a reasonable period after their implementation, and

(ii) Has not provided the Government, either before implementation or within a reasonable period after it, an opportunity to review the allowability of the changes.

(5) Costs that are unallowable under other paragraphs of this Subpart 31.2 shall not be allowable under this subsection 31.205-6 solely on the basis that they constitute compensation for personal services.

(b) *Reasonableness.* The compensation for personal services paid or accrued to each employee must be reasonable for the work performed. Compensation will be considered reasonable if each of the allowable elements making up the employee's compensation package is reasonable. This paragraph addresses the

reasonableness of compensation, except when the compensation is set by provisions of a labor-management agreement under terms of the Federal Labor Relations Act or similar state statutes. The tests for reasonableness of labor-management agreements are set forth in paragraph (c) of this subsection. In addition to the provisions of 31.201-3, in testing the reasonableness of individual elements for particular employees or job classes of employees, consideration should be given to factors determined to be relevant by the contracting officer.

(1) Among others, factors which may be relevant include general conformity with the compensation practices of other firms of the same size, the compensation practices of other firms in the same industry, the compensation practices of firms in the same geographic area, the compensation practices of firms engaged in predominantly non-Government work, and the cost of comparable services obtainable from outside sources. The appropriate factors for evaluating the reasonableness of compensation depend on the degree to which those factors are representative of the labor market for the job being evaluated. The relative significance of factors will vary according to circumstances. In administering this principle, it is recognized that not every compensation case need be subjected in detail to the tests described in this cost principle. The tests need be applied only when a general review reveals amounts or types of compensation that appear unreasonable or unjustified. Based on an initial review of the facts, contracting officers or their representatives may challenge the reasonableness of any individual element or the sum of the individual elements of compensation paid or accrued to particular employees or job classes of employees. In such cases, there is no presumption of reasonableness and, upon challenge, the contractor must demonstrate the reasonableness of the compensation item in question. In doing so, the contractor may introduce, and the contracting officer will consider, not only any circumstances surrounding the compensation item challenged, but also the magnitude of other compensation elements which may be lower than would be considered reasonable in themselves. However, the contractor's right to introduce offsetting compensation elements into consideration is subject to the following limitations:

(i) Offsets will be considered only between the allowable elements of an employee's (or a job class of employees') compensation package or between the compensation packages of employees in jobs within the same job grade or level.

(ii) Offsets will be considered only between the allowable portion of the following compensation elements of employees or job classes of employees:

(A) Wages and salaries.

(B) Incentive bonuses.

(C) Deferred compensation.

(D) Pension and savings plan benefits.

(E) Health insurance benefits.

(F) Life insurance benefits.

(G) Compensated personal absence benefits.

However, any of the above elements or portions thereof, whose amount is not measurable, shall not be introduced or considered as an offset item.

(iii) In considering offsets, the magnitude of the compensation elements in question must be taken into account. In determining the magnitude of compensation elements, the timing of receipt by the employee must be considered.

(2) Compensation costs under certain conditions give rise to the need for special consideration. Among such conditions are the following:

(i) Compensation to (A) owners of closely held corporations, partners, sole proprietors, or members of their immediate families, or (B) persons who are contractually committed to acquire a substantial financial interest in the contractor's enterprise. Determination should be made that salaries are reasonable for the personal services rendered rather than being a distribution of profits. Compensation in lieu of salary for services rendered by partners and sole proprietors will be allowed to the extent that it is reasonable and does not constitute a distribution of profits. For closely held corporations, compensation costs covered by this subdivision shall not be recognized in amounts exceeding those costs that are deductible as compensation under the Internal Revenue Code and regulations under it.

(ii) Any change in a contractor's compensation policy that results in a substantial increase in the contractor's level of compensation, particularly when it was concurrent with an increase in the ratio of Government contracts to other business, or any change in the treatment of allowability of specific types of compensation due to changes in Government policy. Contracting officers or their representatives should normally challenge increased costs where major revisions of existing compensation plans or new plans are introduced by the contractor, and the contractor--

(A) Has not notified the cognizant ACO of the changes either before their implementation or within a reasonable period after their implementation; and

(B) Has not provided the Government, either before implementation or within a reasonable period after it, an opportunity to review the reasonableness of the changes.

(iii) The contractor's business is such that its compensation levels are not subject to the restraints that normally occur in the conduct of competitive business.

(iv) The contractor incurs costs for compensation in excess of the amounts which are deductible under the Internal Revenue Code and regulations issued under it.

(c) *Labor-management agreements.* If costs of compensation established under "arm's length" negotiated labor-management agreements are otherwise allowable, the costs are reasonable if, as applied to work in performing Government contracts, they are not determined to be unwarranted by the character and circumstances of the work or discriminatory against the Government. The application of the provisions of a labor-management agreement designed to apply to a given set of circumstances and conditions of employment (*e.g,* work involving extremely hazardous activities or work not requiring recurrent use of overtime) is unwarranted when applied to a Government contract involving significantly different circumstances and conditions of employment (*e.g.*, work involving less hazardous activities or work continually requiring use of overtime). It is discriminatory against the Government if it results in employee compensation (in whatever form or name) in excess of that being paid for similar non-Government work under comparable circumstances. Disallowance of costs will not be made under this paragraph (c) unless--

(1) The contractor has been permitted an opportunity to justify the costs; and

(2) Due consideration has been given to whether unusual conditions pertain to Government contract work, imposing burdens, hardships, or hazards on the contractor's employees, for which compensation that might otherwise appear unreasonable is required to attract and hold necessary personnel.

(d) *Form of payment.* (1) Compensation for personal services includes compensation paid or to be paid in the future to employees in the form of cash, corporate securities, such as stocks, bonds, and other financial instruments (see paragraph (d)(2) of this subsection regarding valuation), or other assets, products, or services.

(2) When compensation is paid with securities of the contractor or of an affiliate, the following additional restrictions apply:

(i) Valuation placed on the securities shall be the fair market value on the measurement date (*i.e.*, the first date the number of shares awarded is known) determined upon the most objective basis available.

(ii) Accruals for the cost of securities before issuing the securities to the employees shall be subject to adjustment according to the possibilities that the employees will not receive the securities and that their interest in the accruals will be forfeited.

(e) *Domestic and foreign differential pay.* (1) When personal services are performed in a foreign country, compensation may also include a differential that may properly consider all expenses associated with foreign employment such as housing, cost of living adjustments, transportation, bonuses, additional Federal, State, local or foreign income taxes resulting from foreign assignment, and other related expenses.

(2) Differential allowances for additional Federal, State, or local income taxes resulting from domestic assignments are unallowable.

(f) *Bonuses and incentive compensation.* (1) Incentive compensation for management employees, cash bonuses, suggestion awards, safety awards, and incentive compensation based on production, cost reduction, or efficient performance are allowable provided the awards are paid or accrued under an agreement entered into in good faith between the contractor and the employees before the services are rendered or pursuant to an established plan or policy followed by the contractor so consistently as to imply, in effect, an agreement to make such payment and the basis for the award is supported.

(2) When the bonus and incentive compensation payments are deferred, the costs are subject to the requirements of subparagraph (f)(1) of this subsection and of paragraph (k) of this subsection.

(g) *Severance pay.* (1) Severance pay, also commonly referred to as dismissal wages, is a payment in addition to regular salaries and wages by contractors to workers whose employment is being involuntarily terminated. Payments for early retirement incentive plans are covered in paragraph (j)(7).

(2) Severance pay to be allowable must meet the general allowability criteria in subdivision (g)(2)(i) of this subsection, and, depending upon whether the severance is normal or abnormal, criteria in subdivision (g)(2)(ii) for normal severance pay or subdivision (g)(2)(iii) for abnormal severance pay also apply. In addition, paragraph (g)(3) of this subsection applies if the severance cost is for foreign nationals employed outside the United States.

(i) Severance pay is allowable only to the extent that, in each case, it is required by (A) law; (B) employer-employee agreement; (C) established policy that constitutes, in effect, an implied agreement on the contractor's part; or (D) circumstances of the particular employment. Payments made in the event of employment with a replacement contractor where continuity of employment with credit for prior length of service is preserved under substantially equal conditions of employment, or continued employment by the contractor at another facility, subsidiary, affiliate, or parent company of the contractor are not severance pay and are unallowable.

(ii) Actual normal turnover severance payments shall be allocated to all work performed in the contractor's plant, or where the contractor provides for accrual of pay for normal severances, that method will be acceptable if the amount of the accrual is reasonable in light of payments actually made for normal severances over a representative past period and if amounts accrued are allocated to all work performed in the contractor's plant.

(iii) Abnormal or mass severance pay is of such a conjectural nature that measurement of costs by means of an accrual will not achieve equity to both parties. Thus, accruals for this purpose are not allowable. However, the Government recognizes its obligation to participate, to the extent of its fair share, in any specific payment. Thus, allowability will be considered on a case-by-case basis.

(3) Notwithstanding the reference to geographical area in 31.205-6(b)(1), under 10 U.S.C. 2324(e)(1)(M) and 41 U.S.C. 256(e)(1)(M), the costs of severance payments to foreign nationals employed under a service contract performed outside the United States are unallowable to the extent that such payments exceed amounts typically paid to employees providing similar services in the same

industry in the United States. Further, under 10 U.S.C. 2324(e)(1)(N) and 41 U.S.C. 256(e)(1)(N), all such costs of severance payments which are otherwise allowable are unallowable if the termination of employment of the foreign national is the result of the closing of, or the curtailment of activities at, a United States facility in that country at the request of the government of that country; this does not apply if the closing of a facility or curtailment of activities is made pursuant to a status-of-forces or other country-to-country agreement entered into with the government of that country before November 29, 1989. 10 U.S.C. 2324(e)(3) and 41 U.S.C. 256(e)(2) permit the head of the agency, or designee, to waive these cost allowability limitations under certain circumstances (see 37.113 and the solicitation provision at 52.237-8).

(h) *Backpay.* (1) *Backpay resulting from violations of Federal labor laws or the Civil Rights Act of 1964.* Backpay may result from a negotiated settlement, order, or court decree that resolves a violation of Federal labor laws or the Civil Rights Act of 1964. Such backpay falls into two categories: one requiring the contractor to pay employees additional compensation for work performed for which they were underpaid, and the other resulting from other violations, such as when the employee was improperly discharged, discriminated against, or other circumstances for which the backpay was not additional compensation for work performed. Backpay resulting from underpaid work is compensation for the work performed and is allowable. All other backpay resulting from violation of Federal labor laws or the Civil Rights Act of 1964 is unallowable.

(2) *Other backpay.* Backpay may also result from payments to employees (union and nonunion) for the difference in their past and current wage rates for working without a contract or labor agreement during labor management negotiations. Such backpay is allowable. Backpay to nonunion employees based upon results of union agreement negotiations is allowable only if--

(i) A formal agreement or understanding exists between management and the employees concerning these payments, or

(ii) An established policy or practice exists and is followed by the contractor so consistently as to imply, in effect, an agreement to make such payment.

(i) Compensation based on changes in the prices of corporate securities or corporate security ownership, such as stock options, stock appreciation rights, phantom stock plans, and junior stock conversions.

(1) Any compensation which is calculated, or valued, based on changes in the price of corporate securities is unallowable.

(2) Any compensation represented by dividend payments or which is calculated based on dividend payments is unallowable.

(3) If a contractor pays an employee in lieu of the employee receiving or exercising a right, option, or benefit which would have been unallowable under this paragraph (i), such payments are also unallowable.

(j) *Pension costs.* (1) A pension plan, as defined in 31.001, is a deferred compensation plan. Additional benefits such as permanent and total disability and death payments and survivorship payments to beneficiaries of deceased employees may be treated as pension costs, provided the benefits are an integral part of the pension plan and meet all the criteria pertaining to pension costs.

(2) Pension plans are normally segregated into two types of plans: defined-benefit or defined-contribution pension plans. The cost of all defined-benefit pension plans shall be measured, allocated, and accounted for in compliance with the provisions of 48 CFR 9904.412, Cost accounting standard for composition and measurement of pension cost, and 48 CFR 9904.413, Adjustment and allocation of pension cost. The costs of all defined-contribution pension plans shall be measured, allocated, and accounted for in accordance with the provisions of 48 CFR 9904.412 and 48 CFR 9904.413. Pension costs are allowable subject to the referenced standards and the cost limitations and exclusions set forth in paragraph (j)(2)(i) and in paragraphs (j)(3) through (8) of this subsection.

(i) Except for nonqualified pension plans using the pay-as-you-go cost method, to be allowable in the current year, pension costs must be funded by the time set for filing of the Federal income tax return or any extension thereof. Pension costs assigned to the current year, but not funded by the tax return time, shall not be allowable in any subsequent year. For nonqualified pension plans using the pay-as-you-go cost method, to be allowable in the current year, pension costs must be allocable in accordance with 48 CFR 9904.412-50(d)(3).

(ii) Pension payments must be reasonable in amount and must be paid pursuant to an agreement entered into in good faith between the contractor and employees before the work or services are performed; and the terms and conditions of the established plan. The cost of changes in pension plans that are discriminatory to the Government or are not intended to be applied consistently for all employees under similar circumstances in the future are not allowable.

(iii) Except as provided for early retirement benefits in paragraph (j)(7) of this subsection, one-time-only pension supplements not available to all participants of the basic plan are not allowable as pension costs unless the supplemental benefits represent a separate pension plan and the benefits are payable for life at the option of the employee.

(iv) Increases in payments to previously retired plan participants covering cost-of-living adjustments are allowable if paid in accordance with a policy or practice consistently followed.

(3) *Defined-benefit pension plans.* This paragraph covers pension plans in which the benefits to be paid or the basis for determining such benefits are established in advance and the contributions are intended to provide the stated benefits. The cost limitations and exclusions pertaining to defined-benefit plans are as follows:

(i)(A) Except for nonqualified pension plans, pension costs (see 48 CFR 9904.412-40(a)(1)) assigned to the current accounting period, but not funded during it, shall not be allowable in subsequent years (except that a payment made to a fund by the time set for filing the Federal income tax return or any extension thereof is considered to have been made during such taxable year). However, any portion of pension cost computed for a cost accounting period, that exceeds the amount required to be funded pursuant to a waiver granted under the provisions of the Employee's Retirement Income Security Act of 1974 (ERISA), will be allowable in those future accounting periods in which the funding of such excess amounts occurs (see 48 CFR 9904.412-50(c)(5)).

(B) For nonqualified pension plans, except those using the pay-as-you-go cost method, allowable costs are limited to the amount allocable in accordance with 48 CFR 9904.412-50(d)(2).

(C) For nonqualified pension plans using the pay-as-you-go cost method, allowable costs are limited to the amounts allocable in accordance with 48 CFR 9904.412-50(d)(3).

(ii) Any amount funded in excess of the pension cost assigned to a cost accounting period is not allowable and shall be accounted for as set forth at 48 CFR 9904.412-50(a)(4), and shall be allowable in the future period to which it is assigned, to the extent it is allocable, reasonable, and not otherwise unallowable.

(iii) Increased pension costs caused by delay in funding beyond 30 days after each quarter of the year to which they are assignable are unallowable. If a composite rate is used for allocating pension costs between the segments of a company and if, because of differences in the timing of the funding by the segments, an inequity exists, allowable pension costs for each segment will be limited to that particular segment's calculation of pension costs as provided for in 48 CFR 9904.413-50(c). Determinations of unallowable costs shall be made in accordance with the actuarial cost method used in calculating pension costs.

(iv) Allowability of the cost of indemnifying the Pension Benefit Guaranty Corporation (PBGC) under ERISA Section 4062 or 4064 arising from terminating an employee deferred compensation plan will be

considered on a case-by-case basis, provided that if insurance was required by the PBGC under ERISA Section 4023, it was so obtained and the indemnification payment is not recoverable under the insurance. Consideration under the foregoing circumstances will be primarily for the purpose of appraising the extent to which the indemnification payment is allocable to Government work. If a beneficial or other equitable relationship exists, the Government will participate, despite the requirements of 31.205-19(a)(3) and (b), in the indemnification payment to the extent of its fair share.

(v) Increased pension costs resulting from the withdrawal of assets from a pension fund and transfer to another employee benefit plan fund, or transfer of assets to another account within the same fund, are unallowable except to the extent authorized by an advance agreement. If the withdrawal of assets from a pension fund is a plan termination under ERISA, the provisions of paragraph (j)(4) of this subsection apply. The advance agreement shall--

(A) State the amount of the Government's equitable share in the gross amount withdrawn or transferred; and

(B) Provide that the Government receive a credit equal to the amount of the Government's equitable share of the gross withdrawal or transfer.

(4) *Pension adjustments and asset reversions.* (i) For segment closings, pension plan terminations, or curtailment of benefits, the adjustment amount shall be the amount measured, assigned, and allocated in accordance with 48 CFR 9904.413-50(c)(12) for contracts and subcontracts that are subject to Cost Accounting Standards (CAS) Board rules and regulations (48 CFR Chapter 99). For contracts and subcontracts that are not subject to CAS, the adjustment amount shall be the amount measured, assigned, and allocated in accordance with 48 CFR 9904.413-50(c)(12), except the numerator of the fraction at 48 CFR 9904.413-50(c)(12)(vi) shall be the sum of the pension plan costs allocated to all non-CAS-covered contracts and subcontracts that are subject to Subpart 31.2 or for which cost or pricing data were submitted.

(ii) For all other situations where assets revert to the contractor, or such assets are constructively received by it for any reason, the contractor shall, at the Government's option, make a refund or give a credit to the Government for its equitable share of the gross amount withdrawn. The Government's equitable share shall reflect the Government's participation in pension costs through those contracts for which cost or pricing data were submitted or that are subject to Subpart 31.2. Excise taxes on pension plan asset reversions or withdrawals under this subparagraph (j)(4)(ii) are unallowable in accordance with 31.205-41(b)(6).

(5) *Defined-contribution pension plans.* This paragraph covers those pension plans in which the contributions are established in advance and the level of benefits is determined by the contributions made. It also covers profit sharing, savings plans, and other such plans, provided the plans fall within the definition of a pension plan in paragraph (j)(1) of this subsection.

(i) Allowable pension cost is limited to the net contribution required to be made for a cost accounting period after taking into account dividends and other credits, where applicable. However, any portion of pension cost computed for a cost accounting period that exceeds the amount required to be funded pursuant to a waiver granted under the provisions of ERISA will be allowable in those future accounting periods in which the funding of such excess amounts occurs (see 48 CFR 9904.412-50(c)(5)).

(ii) The provisions of paragraphs (j)(3)(ii) and (iv) of this subsection apply to defined-contribution plans.

(6) *Pension plans using the pay-as-you-go cost method.* The cost of pension plans using the pay-as-you-go cost method shall be measured, allocated, and accounted for in accordance with 48 CFR 9904.412 and 9904.413. Pension costs for a pension plan using the pay-as-you-go cost method shall be allowable to the extent they are allocable, reasonable, and not otherwise unallowable.

(7) *Early retirement incentive plans.* An early retirement incentive plan is a plan under which employees receive a bonus or incentive, over and above the requirement of the basic pension plan, to retire early.

These plans normally are not applicable to all participants of the basic plan and do not represent life income settlements, and as such would not qualify as pension costs. However, for contract costing purposes, early retirement incentive payments are allow-able subject to the pension cost criteria contained in subdivisions (j)(3)(i) through (iv) provided--

(i) The costs are accounted for and allocated in accordance with the contractor's system of accounting for pension costs;

(ii) The payments are made in accordance with the terms and conditions of the contractor's plan;

(iii) The plan is applied only to active employees. The cost of extending the plan to employees who retired or were terminated before the adoption of the plan is unallowable; and

(iv) The total of the incentive payments to any employee may not exceed the amount of the employee's annual salary for the previous fiscal year before the employee's retirement.

(8) *Employee stock ownership plans (ESOP).* (i) An ESOP is an individual stock bonus plan designed specifically to invest in the stock of the employer corporation. The contractor's contributions to an Employee Stock Ownership Trust (ESOT) may be in the form of cash, stock, or property. Costs of ESOP's are allowable subject to the following conditions:

(A) Contributions by the contractor in any one year may not exceed 15 percent (25 percent when a money purchase plan is included) of salaries and wages of employees participating in the plan in any particular year.

(B) The contribution rate (ratio of contribution to salaries and wages of participating employees) may not exceed the last approved contribution rate except when approved by the contracting officer based upon justification provided by the contractor. When no contribution was made in the previous year for an existing ESOP, or when a new ESOP is first established, and the contractor proposes to make a contribution in the current year, the contribution rate shall be subject to the contracting officer's approval.

(C) When a plan or agreement exists wherein the liability for the contribution can be compelled for a specific year, the expense associated with that liability is assignable only to that period. Any portion of the contribution not funded by the time set for filing of the Federal income tax return for that year or any extension thereof shall not be allowable in subsequent years.

(D) When a plan or agreement exists wherein the liability for the contribution cannot be compelled, the amount contributed for any year is assignable to that year provided the amount is funded by the time set for filing of the Federal income tax return for that year.

(E) When the contribution is in the form of stock, the value of the stock contribution shall be limited to the fair market value of the stock on the date that title is effectively transferred to the trust. Cash contributions shall be allowable only when the contractor furnishes evidence satisfactory to the contracting officer demonstrating that stock purchases by the ESOT are or will be at a fair market price; *e.g.*, makes arrangements with the trust permitting the contracting officer to examine purchases of stock by the trust to determine that prices paid are at fair market value. When excessive prices are paid, the amount of the excess will be credited to the same indirect cost pools that were charged for the ESOP contributions in the year in which the stock purchase occurs. However, when the trust purchases the stock with borrowed funds which will be repaid over a period of years by cash contributions from the contractor to the trust, the excess price over fair market value shall be credited to the indirect cost pools pro rata over the period of years during which the contractor contributes the cash used by the trust to repay the loan. When the fair market value of unissued stock or stock of a closely held corporation is not readily determinable, the valuation will be made on a case-by-case basis taking into consideration the guidelines for valuation used by the IRS.

(ii) Amounts contributed to an ESOP arising from either--

(A) An additional investment tax credit (see 1975 Tax Reduction Act--TRASOP's); or

(B) A payroll-based tax credit (see Economic Recovery Tax Act of 1981) are unallowable.

(iii) The requirements of subdivision (j)(3)(ii) of this subsection are applicable to Employee Stock Ownership Plans.

(k) *Deferred compensation other than pensions.* (1) Deferred compensation is an award given by an employer to compensate an employee in a future cost accounting period or periods for services rendered in one or more cost accounting periods before the date of receipt of compensation by the employee. Deferred compensation does not include the amount of year-end accruals for salaries, wages, or bonuses that are paid within a reasonable period of time after the end of a cost accounting period. Subject to 31.205-6(a), deferred awards are allowable when they are based on current or future services. Awards made in periods subsequent to the period when the work being remunerated was performed are not allowable.

(2) The costs of deferred awards shall be measured, allocated, and accounted for in compliance with the provisions of 48 CFR 9904.415, Accounting for the Cost of Deferred Compensation.

(3) Deferred compensation payments to employees under awards made before the effective date of 48 CFR 9904.415 are allowable to the extent they would have been allowable under prior acquisition regulations.

(l) *Compensation incidental to business acquisitions.* The following costs are unallowable:

(1) Payments to employees under agreements in which they receive special compensation, in excess of the contractor's normal severance pay practice, if their employment terminates following a change in the management control over, or ownership of, the contractor or a substantial portion of its assets.

(2) Payments to employees under plans introduced in connection with a change (whether actual or prospective) in the management control over, or ownership of, the contractor or a substantial portion of its assets in which those employees receive special compensation, which is contingent upon the employee remaining with the contractor for a specified period of time.

(m) *Fringe benefits.* (1) Fringe benefits are allowances and services provided by the contractor to its employees as compensation in addition to regular wages and salaries. Fringe benefits include, but are not limited to, the cost of vacations, sick leave, holidays, military leave, employee insurance, and supplemental unemployment benefit plans. Except as provided otherwise in Subpart 31.2, the costs of fringe benefits are allowable to the extent that they are reasonable and are required by law, employer-employee agreement, or an established policy of the contractor.

(2) That portion of the cost of company-furnished automobiles that relates to personal use by employees (including transportation to and from work) is unallowable regardless of whether the cost is reported as taxable income to the employees (see 31.205-46(f)).

(n) *Employee rebate and purchase discount plans.* Rebates and purchase discounts, in whatever form, granted to employees on products or services produced by the contractor or affiliates are unallowable.

(o) *Postretirement benefits other than pensions (PRB).* (1) PRB covers all benefits, other than cash benefits and life insurance benefits paid by pension plans, provided to employees, their beneficiaries, and covered dependents during the period following the employees' retirement. Benefits encompassed include, but are not limited to, postretirement health care; life insurance provided outside a pension plan; and other welfare benefits such as tuition assistance, day care, legal services, and housing subsidies provided after retirement.

(2) To be allowable, PRB costs must be reasonable and incurred pursuant to law, employer-employee

agreement, or an established policy of the contractor. In addition, to be allowable, PRB costs must also be calculated in accordance with paragraphs (o)(2)(i), (ii), or (iii) of this section.

(i) *Cash basis.* Cost recognized as benefits when they are actually provided, must be paid to an insurer, provider, or other recipient for current year benefits or premiums.

(ii) *Terminal funding.* If a contractor elects a terminal-funded plan, it does not accrue PRB costs during the working lives of employees. Instead, it accrues and pays the entire PRB liability to an insurer or trustee in a lump sum upon the termination of employees (or upon conversion to such a terminal-funded plan) to establish and maintain a fund or reserve for the sole purpose of providing PRB to retirees. The lump sum is allowable if amortized over a period of 15 years.

(iii) *Accrual basis.* Accrual costing other than terminal funding must be measured and assigned according to Generally Accepted Accounting Principles and be paid to an insurer or trustee to establish and maintain a fund or reserve for the sole purpose of providing PRB to retirees. The accrual must also be calculated in accordance with generally accepted actuarial principles and practices as promulgated by the Actuarial Standards Board.

(3) To be allowable, costs must be funded by the time set for filing the Federal income tax return or any extension thereof. PRB costs assigned to the current year, but not funded or otherwise liquidated by the tax return time, shall not be allowable in any subsequent year.

(4) Increased PRB costs caused by delay in funding beyond 30 days after each quarter of the year to which they are assignable are unallowable.

(5) Costs of postretirement benefits in subdivision (o)(2)(iii) of this subsection attributable to past service ("transition obligation") as defined in Financial Accounting Standards Board Statement 106, paragraph 110, are allowable subject to the following limitation: The allowable amount of such costs assignable to a contractor fiscal year cannot exceed the amount of such costs which would be assigned to that contractor fiscal year under the delayed recognition methodology described in paragraphs 112 and 113 of Statement 106.

(6) The Government shall receive an equitable share of any amount of previously funded PRB costs which revert or inure to the contractor. Such equitable share shall reflect the Government's previous participation in PRB costs through those contracts for which cost or pricing data were required or which were subject to Subpart 31.2.

(p) *Limitation on allowability of compensation for certain contractor personnel.* (1) Costs incurred after January 1, 1998, for compensation of a senior executive in excess of the benchmark compensation amount determined applicable for the contractor fiscal year by the Administrator, Office of Federal Procurement Policy (OFPP), under Section 39 of the OFPP Act (41 U.S.C. 435) are unallowable (10 U.S.C. 2324(e)(1)(P) and 41 U.S.C. 256(e)(1)(P)). This limitation is the sole statutory limitation on allowable senior executive compensation costs incurred after January 1, 1998, under new or previously existing contracts. This limitation applies whether or not the affected contracts were previously subject to a statutory limitation on such costs. (Note that pursuant to Section 804 of Pub. L. 105-261, the definition of "senior executive" in (p)(2)(ii) has been changed for compensation costs incurred after January 1, 1999.)

(2) As used in this paragraph:

(i) "Compensation" means the total amount of wages, salary, bonuses, deferred compensation (see paragraph (k) of this subsection), and employer contributions to defined contribution pension plans (see paragraphs (j)(5) and (j)(8) of this subsection), for the fiscal year, whether paid, earned, or otherwise accruing, as recorded in the contractor's cost accounting records for the fiscal year.

(ii) "Senior executive" means--

(A) Prior to January 2, 1999--

(1) The Chief Executive Officer (CEO) or any individual acting in a similar capacity at the contractor's headquarters;

(2) The four most highly compensated employees in management positions at the contractor's headquarters, other than the CEO; and

(3) If the contractor has intermediate home offices or segments that report directly to the contractor's headquarters, the five most highly compensated employees in management positions at each such intermediate home office or segment.

(B) Effective January 2, 1999, the five most highly compensated employees in management positions at each home office and each segment of the contractor, whether or not the home office or segment reports directly to the contractor's headquarters.

(iii) "Fiscal year" means the fiscal year established by the contractor for accounting purposes.

(iv) "Contractor's headquarters" means the highest organizational level from which executive compensation costs are allocated to Government contracts.

31.205-7 Contingencies.

(a) "Contingency," as used in this subpart, means a possible future event or condition arising from presently known or unknown causes, the outcome of which is indeterminable at the present time.

(b) Costs for contingencies are generally unallowable for historical costing purposes because such costing deals with costs incurred and recorded on the contractor's books. However, in some cases, as for example, terminations, a contingency factor may be recognized when it is applicable to a past period to give recognition to minor unsettled factors in the interest of expediting settlement.

(c) In connection with estimates of future costs, contingencies fall into two categories:

(1) Those that may arise from presently known and existing conditions, the effects of which are foreseeable within reasonable limits of accuracy; *e.g.*, anticipated costs of rejects and defective work. Contingencies of this category are to be included in the estimates of future costs so as to provide the best estimate of performance cost.

(2) Those that may arise from presently known or unknown conditions, the effect of which cannot be measured so precisely as to provide equitable results to the contractor and to the Government; *e.g.*, results of pending litigation. Contingencies of this category are to be excluded from cost estimates under the several items of cost, but should be disclosed separately (including the basis upon which the contingency is computed) to facilitate the negotiation of

appropriate contractual coverage. (See, for example, 31.205-6(g), 31.205-19, and 31.205-24.)

31.205-8 Contributions or donations.

Contributions or donations, including cash, property and services, regardless of recipient, are unallowable, except as provided in 31.205-1(e)(3).

31.205-9 [Reserved]

31.205-10 Cost of money.

(a) *Facilities capital cost of money*--(1) *General.* (i) Facilities capital cost of money (cost of capital committed to facilities) is an imputed cost determined by applying a cost-of-money rate to facilities capital employed in contract performance. A cost-of-money rate is uniformly imputed to all contractors (see subdivision (a)(1)(ii) of this subsection). Capital employed is determined without regard to whether its source is equity or borrowed capital. The resulting cost of money is not a form of interest on borrowings (see 31.205-20).

(ii) 48 CFR 9904.414, Cost of Money as an Element of the Cost of Facilities Capital, establishes criteria for measuring and allocating, as an element of contract cost, the cost of capital committed to facilities. Cost-of-money factors are developed on Form CASB-CMF, broken down by overhead pool at the business unit, using--

(A) Business-unit facilities capital data,

(B) Overhead allocation base data, and

(C) The cost-of-money rate, which is based on interest rates specified by the Secretary of the Treasury under Public Law 92-41.

(2) *Allowability.* Whether or not the contract is otherwise subject to CAS, facilities capital cost of money is allowable if--

(i) The contractor's capital investment is measured, allocated to contracts, and costed in accordance with 48 CFR 9904.414;

(ii) The contractor maintains adequate records to demonstrate compliance with this standard;

(iii) The estimated facilities capital cost of money is specifically identified or proposed in cost proposals relating to the contract under which this cost is to be claimed; and

(iv) The requirements of 31.205-52, which limit the allowability of facilities capital cost of money, are observed.

(3) *Accounting.* The facilities capital cost of money need not be entered on the contractor's books of account. However, the contractor shall--

(i) Make a memorandum entry of the cost, and

(ii) Maintain, in a manner that permits audit and verification, all relevant schedules, cost data, and other data necessary to support the entry fully.

(4) *Payment.* Facilities capital cost of money that is--

(i) Allowable under subparagraph (2) of this subsection; and

(ii) Calculated, allocated, and documented in accordance with this cost principle shall be an "incurred cost" for reimbursement purposes under applicable cost-reimbursement contracts and for progress payment purposes under fixed-price contracts.

(5) The requirements of 31.205-52 shall be observed in determining the allowable cost of money attributable to including asset valuations resulting from business combinations in the facilities capital employed base.

(b) *Cost of money as an element of the cost of capital assets under construction*--(1) *General.* (i) Cost of money as an element of the cost of capital assets under construction is an imputed cost determined by

applying a cost-of-money rate to the investment in tangible and intangible capital assets while they are being constructed, fabricated, or developed for a contractor's own use. Capital employed is determined without regard to whether its source is equity or borrowed capital. The resulting cost of money is not a form of interest on borrowing (see 31.205-20).

(ii) 48 CFR 9904.417, Cost of Money as an Element of the Cost of Capital Assets Under Construction, establishes criteria for measuring and allocating, as an element of contract cost, the cost of capital committed to capital assets under construction, fabrication, or development.

(2) *Allowability.* (i) Whether or not the contract is otherwise subject to CAS, and except as specified in subdivision (ii) of this section, the cost of money for capital assets under construction, fabrication, or development is allowable if--

(A) The cost of money is calculated, allocated to contracts, and costed in accordance with 48 CFR 9904.417;

(B) The contractor maintains adequate records to demonstrate compliance with this standard;

(C) The cost of money for tangible capital assets is included in the capitalized cost that provides the basis for allowable depreciation costs, or, in the case of intangible capital assets, the cost of money is included in the cost of those assets for which amortization costs are allowable; and

(D) The requirements of 31.205-52, which limit the allowability of cost of money for capital assets under construction, fabrication, or development, are observed.

(ii) Actual interest cost in lieu of the calculated imputed cost of money for capital assets under construction, fabrication, or development is unallowable.

(3) *Accounting.* The cost of money for capital assets under construction need not be entered on the contractor's books of account. However, the contractor shall (i) make a memorandum entry of the cost and (ii) maintain, in a manner that permits audit and verification, all relevant schedules, cost data, and other data necessary to support the entry fully.

(4) *Payment.* The cost of money for capital assets under construction that is allowable under subparagraph (2) above of this cost principle shall be an "incurred cost" for reimbursement purposes under applicable cost-reimbursement contracts and for progress payment purposes under fixed-price contracts.

31.205-11 Depreciation.

(a) Depreciation is a charge to current operations which distributes the cost of a tangible capital asset, less estimated residual value, over the estimated useful life of the asset in a systematic and logical manner. It does not involve a process of valuation. Useful life refers to the prospective period of economic usefulness in a particular contractor's operations as distinguished from physical life; it is evidenced by the actual or estimated retirement and replacement practice of the contractor.

(b) Contractors having contracts subject to 48 CFR 9904.409, Depreciation of Tangible Capital Assets, must adhere to the requirement of that standard for all fully CAS-covered contracts and may elect to adopt the standard for all other contracts. All requirements of 48 CFR 9904.409 are applicable if the election is made, and its requirements supersede any conflicting requirements of this cost principle. Once electing to adopt 48 CFR 9904.409 for all contracts, contractors must continue to follow it until notification of final acceptance of all deliverable items on all open negotiated Government contracts. Paragraphs (c) through (e) below apply to contracts to which 48 CFR 9904.409 is not applied.

(c) Normal depreciation on a contractor's plant, equipment, and other capital facilities is an allowable contract cost, if the contractor is able to demonstrate that it is reasonable and allocable (but see paragraph (i) of this section).

(d) Depreciation shall be considered reasonable if the contractor follows policies and procedures that are--

(1) Consistent with those followed in the same cost center for business other than Government;

(2) Reflected in the contractor's books of accounts and financial statements; and

(3) Both used and acceptable for Federal income tax purposes.

(e) When the depreciation reflected on a contractor's books of accounts and financial statements differs from that used and acceptable for Federal income tax purposes, reimbursement shall be based on the asset cost amortized over the estimated useful life of the property using depreciation methods (straight line, sum of the years' digits, etc.) acceptable for income tax purposes. Allowable depreciation shall not exceed the amounts used for book and statement purposes and shall be determined in a manner consistent with the depreciation policies and procedures followed in the same cost center on non-Government business (but see paragraph (o) of this subsection).

(f) Depreciation for reimbursement purposes in the case of tax-exempt organizations shall be determined on the basis described in paragraph (e) of this section.

(g) Special considerations are required for assets acquired before the effective date of this cost principle if, on that date, the undepreciated balance of these assets resulting from depreciation policies and procedures used previously for Government contracts and subcontracts is different from the undepreciated balance on the books and financial statements. The undepreciated balance for contract cost purposes shall be depreciated over the remaining life using the methods and lives followed for book purposes. The aggregate depreciation of any asset allowable after the effective date of this 31.205-11 shall not exceed the cost basis of the asset less any depreciation allowed or allowable under prior acquisition regulations.

(h) Depreciation should usually be allocated to the contract and other work as an indirect cost. The amount of depreciation allowed in any accounting period may, consistent with the basic objectives in paragraph (a) above, vary with volume of production or use of multishift operations.

(i) In the case of emergency facilities covered by certificates of necessity, a contractor may elect to use normal depreciation without requesting a determination of "true depreciation," or may elect to use either normal or "true depreciation" after a determination of "true depreciation" has been made by an Emergency Facilities Depreciation Board (EFDB). The method elected must be followed consistently throughout the life of the emergency facility. When an election is made to use normal depreciation, the criteria in paragraphs (c), (d), (e), and (f) of this section shall apply for both the emergency period and the post-emergency period. When an election is made to use "true depreciation", the amount allowable as depreciation--

(1) With respect to the emergency period (five years), shall be computed in accordance with the determination of the EFDB and allocated rateably over the full five year emergency period; *provided* no other allowance is made which would duplicate the factors, such as extraordinary obsolescence, covered by the Board's determination; and

(2) After the end of the emergency period, shall be computed by distributing the remaining undepreciated portion of the cost of the emergency facility over the balance of its useful life provided the remaining undepreciated portion of such cost shall not include any amount of unrecovered "true depreciation."

(j) No depreciation, rental, or use charge shall be allowed on property acquired at no cost from the Government by the contractor or by any division, subsidiary, or affiliate of the contractor under common control.

(k) The depreciation on any item which meets the criteria for allowance at a "price" under 31.205-26(e) may be based on that price, provided the same policies and procedures are used for costing all business of the using division, subsidiary, or organization under common control.

(l) No depreciation or rental shall be allowed on property fully depreciated by the contractor or by any division, subsidiary, or affiliate of the contractor under common control. However, a reasonable charge for using fully depreciated property may be agreed upon and allowed (but see 31.109(h)(2)). In determining the charge, consideration shall be given to cost, total estimated useful life at the time of negotiations, effect of any increased maintenance charges or decreased efficiency due to age, and the amount of depreciation previously charged to Government contracts or subcontracts.

(m) 48 CFR 9904.404, Capitalization of Tangible Assets, applies to assets acquired by a "capital lease" as defined in Statement of Financial Accounting Standard No. 13 (FAS-13), Accounting for Leases, issued by the Financial Accounting Standards Board (FASB). Compliance with 48 CFR 9904.404 and FAS-13 requires that such leased assets (capital leases) be treated as purchased assets; *i.e.*, be capitalized and the capitalized value of such assets be distributed over their useful lives as depreciation charges, or over the leased life as amortization charges as appropriate. Assets whose leases are classified as capital leases under FAS-13 are subject to the requirements of 31.205-11 while assets acquired under leases classified as operating leases are subject to the requirements on rental costs in 31.205-36. The standards of financial accounting and reporting prescribed by FAS-13 are incorporated into this principle and shall govern its application, except as provided in subparagraphs (1), (2), and (3) of this paragraph.

(1) Rental costs under a sale and leaseback arrangement shall be allowable up to the amount that would have been allowed had the contractor retained title to the property.

(2) Capital leases, as defined in FAS-13, for all real and personal property, between any related parties are subject to the requirements of this subparagraph 31.205-11(m). If it is determined that the terms of the lease have been significantly affected by the fact that the lessee and lessor are related, depreciation charges shall not be allowed in excess of those which would have occurred if the lease contained terms consistent with those found in a lease between unrelated parties.

(3) Assets acquired under leases that the contractor must capitalize under FAS-13 shall not be treated as purchased assets for contract purposes if the leases are covered by 31.205-36(b)(4).

(n) Whether or not the contract is otherwise subject to CAS, the requirements of 31.205-52, which limit the allowability of depreciation, shall be observed.

(o) In the event of a write-down from carrying value to fair value as a result of impairments caused by events or changes in circumstances, allowable depreciation of the impaired assets shall be limited to the amounts that would have been allowed had the assets not been written down (see 31.205-16(g)). However, this does not preclude a change in depreciation resulting from other causes such as permissible changes in estimates of service life, consumption of services, or residual value.

31.205-12 Economic planning costs.

(a) This category includes costs of generalized long-range management planning that is concerned with the future overall development of the contractor's business and that may take into account the eventual possibility of economic dislocations or fundamental alterations in those markets in which the contractor currently does business Economic planning costs do not include organization or reorganization costs covered by 31.205-27.

(b) Economic planning costs are allowable as indirect costs to be properly allocated.

(c) Research and development and engineering costs designed to lead to new products for sale to the general public are not allowable under this principle.

31.205-13 Employee morale, health, welfare, food service, and dormitory costs and credits.

(a) Aggregate costs incurred on activities designed to improve working conditions, employer-employee relations, employee morale, and employee performance (less income generated by these activities) are allowable, except as limited by paragraphs (b), (c), and (d) of this subsection. Some examples of allowable activities are house publications, health clinics, wellness/fitness centers, employee counseling services, and food and dormitory services, which include operating or furnishing facilities for cafeterias, dining rooms, canteens, lunch wagons, vending machines, living accommodations, or similar types of services for the contractor's employees at or near the contractor's facilities.

(b) *Costs of gifts are unallowable.* (Gifts do not include awards for performance made pursuant to 31.205-6(f) or awards made in recognition of employee achievements pursuant to an established contractor plan or policy.)

(c) Costs of recreation are unallowable, except for the costs of employees' participation in company sponsored sports teams or employee organizations designed to improve company loyalty, team work, or physical fitness.

(d) Losses from operating food and dormitory services may be included as costs only if the contractor's objective is to operate such services on a break-even basis. Losses sustained because food services or lodging accommodations are furnished without charge or at prices or rates which obviously would not be conducive to the accomplishment of the above objective are not allowable. A loss may be allowed, however, to the extent that the contractor can demonstrate that unusual circumstances exist (*e.g.*, where the contractor must provide food or dormitory services at remote locations where adequate commercial facilities are not reasonably available; or where charged but unproductive labor costs would be excessive but for the services provided or where cessation or reduction of food or dormitory operations will not otherwise yield net cost savings) such that even with efficient management, operating the services on a break-even basis would require charging inordinately high prices, or prices or rates higher than those charged by commercial establishments offering the same services in the same geographical areas. Costs of food and dormitory services shall include an allocable share of indirect expenses pertaining to these activities.

(e) When the contractor has an arrangement authorizing an employee association to provide or operate a service, such as vending machines in the contractor's plant, and retain the profits, such profits shall be treated in the same manner as if the contractor were providing the service (but see paragraph (f) of this subsection).

(f) Contributions by the contractor to an employee organization, including funds from vending machine receipts or similar sources, may be included as costs incurred under paragraph (a) of this subsection only to the extent that the contractor demonstrates that an equivalent amount of the costs incurred by the employee organization would be allowable if directly incurred by the contractor.

31.205-14 Entertainment costs.

Costs of amusement, diversions, social activities, and any directly associated costs such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities are unallowable. Costs made specifically unallowable under this cost principle are not allowable under any other cost principle. Costs of membership in social, dining, or country clubs or other organizations having the same purposes are also unallowable, regardless of whether the cost is reported as taxable income to the employees.

31.205-15 Fines, penalties, and mischarging costs.

(a) Costs of fines and penalties resulting from violations of, or failure of the contractor to comply with, Federal, State, local, or foreign laws and regulations, are unallowable except when incurred as a result of compliance with specific terms and conditions of the contract or written instructions from the contracting officer.

(b) Costs incurred in connection with, or related to, the mischarging of costs on Government contracts

are unallowable when the costs are caused by, or result from, alteration or destruction of records, or other false or improper charging or recording of costs. Such costs include those incurred to measure or otherwise determine the magnitude of the improper charging, and costs incurred to remedy or correct the mischarging, such as costs to rescreen and reconstruct records.

31.205-16 Gains and losses on disposition or impairment of depreciable property or other capital assets.

(a) Gains and losses from the sale, retirement, or other disposition (but see 31.205-19) of depreciable property shall be included in the year in which they occur as credits or charges to the cost grouping(s) in which the depreciation or amortization applicable to those assets was included (but see paragraph (d) of this subsection). However, no gain or loss shall be recognized as a result of the transfer of assets in a business combination (see 31.205-52).

(b) Gains and losses on disposition of tangible capital assets, including those acquired under capital leases (see 31.205-11(m)), shall be considered as adjustments of depreciation costs previously recognized. The gain or loss for each asset disposed of is the difference between the net amount realized, including insurance proceeds from involuntary conversions, and its undepreciated balance. The gain recognized for contract costing purposes shall be limited to the difference between the acquisition cost (or for assets acquired under a capital lease, the value at which the leased asset is capitalized) of the asset and its undepreciated balance (except see subdivisions (c)(2)(i) or (ii) of this section).

(c) Special considerations apply to an involuntary con-version which occurs when a contractor's property is destroyed by events over which the owner has no control, such as fire, windstorm, flood, accident, theft, etc., and an insurance award is recovered. The following govern involuntary conversions:

(1) When there is a cash award and the converted asset is not replaced, gain or loss shall be recognized in the period of disposition. The gain recognized for contract costing purposes shall be limited to the difference between the acquisition cost of the asset and its undepreciated balance.

(2) When the converted asset is replaced, the contractor shall either--

(i) Adjust the depreciable basis of the new asset by the amount of the total realized gain or loss; or

(ii) Recognize the gain or loss in the period of disposition, in which case the Government shall participate to the same extent as outlined in subparagraph (c)(1) of this subsection.

(d) Gains and losses on the disposition of depreciable property shall not be recognized as a separate charge or credit when--

(1) Gains and losses are processed through the depreciation reserve account and reflected in the depreciation allowable under 31.205-11; or

(2) The property is exchanged as part of the purchase price of a similar item, and the gain or loss is taken into consideration in the depreciation cost basis of the new item.

(e) Gains and losses arising from mass or extraordinary sales, retirements, or other disposition other than through business combinations shall be considered on a case-by-case basis.

(f) Gains and losses of any nature arising from the sale or exchange of capital assets other than depreciable property shall be excluded in computing contract costs.

(g) With respect to long-lived tangible and identifiable intangible assets held for use, no loss shall be allowed for a write-down from carrying value to fair value as a result of impairments caused by events or changes in circumstances (*e.g.*, environmental damage, idle facilities arising from a declining business base, etc.). If depreciable property or other capital assets have been written down from carrying value to fair value due to impairments, gains or losses upon disposition shall be the amounts that would

have been allowed had the assets not been written down.

31.205-17 Idle facilities and idle capacity costs.

As used in this subsection--

"Costs of idle facilities or idle capacity" means costs such as maintenance, repair, housing, rent, and other related costs; *e.g.*, property taxes, insurance, and depreciation.

"Facilities" means plant or any portion thereof (including land integral to the opera-tion), equipment, individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the contractor.

"Idle capacity" means the unused capacity of partially used facilities. It is the difference between that which a facility could achieve under 100 percent operating time on a one-shift basis, less operating interruptions resulting from time lost for repairs, setups, unsatisfactory materials, and other normal delays, and the extent to which the facility was actually used to meet demands during the accounting period. A multiple-shift basis may be used in the calculation instead of a one-shift basis if it can be shown that this amount of usage could normally be expected for the type of facility involved.

"Idle facilities" means completely unused facilities that are excess to the contractor's current needs.

(1) The costs of idle facilities are unallowable unless the facilities--

(i) Are necessary to meet fluctuations in workload; or

(ii) Were necessary when acquired and are now idle because of changes in requirements, production economies, reorganization, termination, or other causes which could not have been reasonably foreseen. (Costs of idle facilities are allowable for a reasonable period, ordinarily not to exceed 1 year, depending upon the initiative taken to use, lease, or dispose of the idle facilities (but see 31.205-42)).

(2) Costs of idle capacity are costs of doing business and are a factor in the normal fluctuations of usage or overhead rates from period to period. Such costs are allowable provided the capacity is necessary or was originally reasonable and is not subject to reduction or elimination by subletting, renting, or sale, in accordance with sound business, economics, or security practices. Widespread idle capacity throughout an entire plant or among a group of assets having substantially the same function may be idle facilities.

(3) Any costs to be paid directly by the Government for idle facilities or idle capacity reserved for defense mobilization production shall be the subject of a separate agreement.

31.205-18 Independent research and development and bid and proposal costs.

(a) *Definitions.* As used in this subsection--

"Applied research" means that effort which (1) normally follows basic research, but may not be severable from the related basic research, (2) attempts to determine and exploit the potential of scientific discoveries or improvements in technology, materials, processes, methods, devices, or techniques, and (3) attempts to advance the state of the art. Applied research does not include efforts whose principal aim is design, development, or test of specific items or services to be considered for sale; these efforts are within the definition of the term "development," defined in this subsection.

"Basic research" (see 2.101).

"Bid and proposal (B&P) costs" means the costs incurred in preparing, submitting, and supporting bids and proposals (whether or not solicited) on potential Government or non-Government contracts. The term does not include the costs of effort sponsored by a grant or cooperative agreement, or required in the performance of a contract.

"Company" means all divisions, subsidiaries, and affiliates of the contractor under common control.

"Development" means the systematic use, under whatever name, of scientific and technical knowledge in the design, development, test, or evaluation of a potential new product or service (or of an improvement in an existing product or service) for the purpose of meeting specific performance requirements or objectives. Development includes the functions of design engineering, prototyping, and engineering testing. Development excludes--

(1) Subcontracted technical effort which is for the sole purpose of developing an additional source for an existing product, or

(2) Development effort for manufacturing or production materials, systems, processes, methods, equipment, tools, and techniques not intended for sale.

"Independent research and development (IR&D)" means a contractor's IR&D cost that consists of projects falling within the four following areas: (1) basic research, (2) applied research, (3) development, and (4) systems and other concept formulation studies. The term does not include the costs of effort sponsored by a grant or required in the performance of a contract. IR&D effort shall not include technical effort expended in developing and preparing technical data specifically to support submitting a bid or proposal.

"Systems and other concept formulation studies" means analyses and study efforts either related to specific IR&D efforts or directed toward identifying desirable new systems, equipment or components, or modifications and improvements to existing systems, equipment, or components.

(b) *Composition and allocation of costs.* The requirements of 48 CFR 9904.420, Accounting for independent research and development costs and bid and proposal costs, are incorporated in their entirety and shall apply as follows--

(1) *Fully-CAS-covered contracts.* Contracts that are fully-CAS-covered shall be subject to all requirements of 48 CFR 9904.420.

(2) *Modified CAS-covered and non-CAS-covered contracts.* Contracts that are not CAS-covered or that contain terms or conditions requiring modified CAS coverage shall be subject to all requirements of 48 CFR 9904.420 except 48 CFR 9904.420-50(e)(2) and 48 CFR 9904.420-50(f)(2), which are not then applicable. However, non-CAS-covered or modified CAS-covered contracts awarded at a time the contractor has CAS-covered contracts requiring compliance with 48 CFR 9904.420, shall be subject to all the requirements of 48 CFR 9904.420. When the requirements of 48 CFR 9904.420-50(e)(2) and 48 CFR 9904.420-50(f)(2) are not applicable, the following apply:

(i) IR&D and B&P costs shall be allocated to final cost objectives on the same basis of allocation used for the G&A expense grouping of the profit center (see 31.001) in which the costs are incurred. However, when IR&D and B&P costs clearly benefit other profit centers or benefit the entire company, those costs shall be allocated through the G&A of the other profit centers or through the corporate G&A, as appropriate.

(ii) If allocations of IR&D or B&P through the G&A base do not provide equitable cost allocation, the contracting officer may approve use of a different base.

(c) *Allowability.* Except as provided in paragraphs (d) and (e) of this subsection, or as provided in agency regulations, costs for IR&D and B&P are allowable as indirect expenses on contracts to the extent that those costs are allocable and reasonable.

(d) *Deferred IR&D costs.* (1) IR&D costs that were incurred in previous accounting periods are unallowable, except when a contractor has developed a specific product at its own risk in anticipation of recovering the development costs in the sale price of the product provided that--

(i) The total amount of IR&D costs applicable to the product can be identified;

(ii) The proration of such costs to sales of the product is reasonable;

(iii) The contractor had no Government business during the time that the costs were incurred or did not allocate IR&D costs to Government contracts except to prorate the cost of developing a specific product to the sales of that product; and

(iv) No costs of current IR&D programs are allocated to Government work except to prorate the costs of developing a specific product to the sales of that product.

(2) When deferred costs are recognized, the contract (except firm-fixed-price and fixed-price with economic price adjustment) will include a specific provision setting forth the amount of deferred IR&D costs that are allocable to the contract. The negotiation memorandum will state the circumstances pertaining to the case and the reason for accepting the deferred costs.

(e) *Cooperative arrangements.* (1) IR&D costs may be incurred by contractors working jointly with one or more non-Federal entities pursuant to a cooperative arrangement (for example, joint ventures, limited partnerships, teaming arrangements, and collaboration and consortium arrangements). IR&D costs also may include costs contributed by contractors in performing cooperative research and development agreements, or similar arrangements, entered into under--

(i) Section 12 of the Stevenson-Wydler Technology Transfer Act of 1980 (15 U.S.C. 3710(a));

(ii) Sections 203(c)(5) and (6) of the National Aeronautics and Space Act of 1958, as amended (42 U.S.C. 2473(c)(5) and (6));

(iii) 10 U.S.C. 2371 for the Defense Advanced Research Projects Agency; or

(iv) Other equivalent authority.

(2) IR&D costs incurred by a contractor pursuant to these types of cooperative arrangements should be considered as allowable IR&D costs if the work performed would have been allowed as contractor IR&D had there been no cooperative arrangement.

(3) Costs incurred in preparing, submitting, and supporting offers on potential cooperative arrangements are allowable to the extent they are allocable, reasonable, and not otherwise unallowable.

31.205-19 Insurance and indemnification.

(a) Insurance by purchase or by self-insuring includes coverage the contractor is required to carry, or to have approved, under the terms of the contract and any other coverage the contractor maintains in connection with the general conduct of its business. Any contractor desiring to establish a program of self-insurance applicable to contracts that are not subject to 48 CFR 9904.416, Accounting for Insurance Costs, shall comply with the self-insurance requirements of that standard as well as with Part 28 of this Regulation. However, approval of a contractor's insurance program in accordance with Part 28 does not constitute a determination as to the allowability of the program's cost. The amount of insurance costs which may be allowed is subject to the cost limitations and exclusions in the following subparagraphs.

(1) Costs of insurance required or approved, and maintained by the contractor pursuant to the contract, are allowable.

(2) Costs of insurance maintained by the contractor in connection with the general conduct of its business are allowable, subject to the following limitations:

(i) Types and extent of coverage shall follow sound business practice, and the rates and premiums must

be reasonable.

(ii) Costs allowed for business interruption or other similar insurance must be limited to exclude coverage of profit.

(iii) The cost of property insurance premiums for insurance coverage in excess of the acquisition cost of the insured assets is allowable only when the contractor has a formal written policy assuring that in the event the insured property is involuntarily converted, the new asset shall be valued at the book value of the replaced asset plus or minus adjustments for differences between insurance proceeds and actual replacement cost. If the contractor does not have such a formal written policy, the cost of premiums for insurance coverage in excess of the acquisition cost of the insured asset is unallowable.

(iv) Costs of insurance for the risk of loss of or damage to Government property are allowable only to the extent that the contractor is liable for such loss or damage and such insurance does not cover loss or damage that results from willful misconduct or lack of good faith on the part of any of the contractor's directors or officers or other equivalent representatives.

(v) Contractors operating under a program of self- insurance must obtain approval of the program when required by 28.308(a).

(vi) Costs of insurance on the lives of officers, partners, or proprietors are allowable only to the extent that the insurance represents additional compensation (see 31.205-6).

(3) Actual losses are unallowable unless expressly provided for in the contract, except--(i) Losses incurred under the nominal deductible provisions of purchased insurance, in keeping with sound business practice, are allowable for contracts not subject to 48 CFR 9904.416 and when the

contractor did not establish a self-insurance program. Such contracts are not subject to the self-insurance requirements of 48 CFR 9904.416. For contracts subject to 48 CFR 9904.416, and for those made subject to the self-insurance requirements of that Standard as a result of the contractor's having established a self-insurance program (see paragraph (a) of this section), actual losses may be used as a basis for charges under a self-insurance program when the actual amount of losses will not differ significantly from the projected average losses for the accounting period (see 48 CFR 9904.416.50(a)(2)(ii)). In those instances where an actual loss has occurred and the present value of the liability is determined under the provisions of 48 CFR 9904.416-50(a)(3)(ii), the allowable cost shall be limited to an amount computed using as a discount rate the interest rate determined by the Secretary of the Treasury pursuant to 50 U.S.C. App. 1215(b)(2) in effect at the time the loss is recognized. However, the full amount of a lump-sum settlement to be paid within a year of the date of settlement is allowable.

(ii) Minor losses, such as spoilage, breakage, and disappearance of small hand tools that occur in the ordinary course of doing business and that are not covered by insurance are allowable.

(4) The cost of insurance to protect the contractor against the costs of correcting its own defects in materials or workmanship is unallowable. However, insurance costs to cover fortuitous or casualty losses resulting from defects in materials or workmanship are allowable as a normal business expense.

(5) Premiums for retroactive or backdated insurance written to cover occurred and known losses are unallowable.

(b) If purchased insurance is available, the charge for any self-insurance coverage plus insurance administration expenses shall not exceed the cost of comparable purchased insurance plus associated insurance administration expenses.

(c) Insurance provided by captive insurers (insurers owned by or under the control of the contractor) is considered self-insurance, and charges for it must comply with the self-insurance provisions of 48 CFR 9904.416. However, if the captive insurer also sells insurance to the general public in substantial quantities and it can be demonstrated that the charge to the contractor is based on competitive market forces, the insurance will be considered purchased insurance.

(d) The allowability of premiums for insurance purchased from fronting insurance companies (insurance companies not related to the contractor but who reinsure with a captive insurer of the contractor) shall not exceed the amount (plus reasonable fronting company charges for services rendered) which the contractor would have been allowed had it insured directly with the captive insurer.

(e) Self-insurance charges for risks of catastrophic losses are not allowable (see 28.308(e)).

(f) The Government is obligated to indemnify the contractor only to the extent authorized by law, as expressly provided for in the contract, except as provided in paragraph (a)(3) of this section.

(g) Late premium payment charges related to employee deferred compensation plan insurance incurred pursuant to Section 4007 (29 U.S.C. 1307) or Section 4023 (29 U.S.C. 1323) of the Employee Retirement Income Security Act of 1974 are unallowable.

31.205-20 Interest and other financial costs.

Interest on borrowings (however represented), bond discounts, costs of financing and refinancing capital (net worth plus long-term liabilities), legal and professional fees paid in connection with preparing prospectuses, and costs of preparing and issuing stock rights are unallowable (but see 31.205-28). However, interest assessed by State or local taxing authorities under the conditions specified in 31.205-41(a)(3) is allowable.

31.205-21 Labor relations costs.

(a) Costs incurred in maintaining satisfactory relations between the contractor and its employees, including costs of shop stewards, labor management committees, employee publications, and other related activities, are allowable.

(b) **[This paragraph (b) is stayed indefinitely.]** Costs incurred for activities that assist, promote, or deter unionization are unallowable.

31.205-22 Lobbying and political activity costs.

(a) Costs associated with the following activities are unallowable:

(1) Attempts to influence the outcomes of any Federal, State, or local election, referendum, initiative, or similar procedure, through in kind or cash contributions, endorsements, publicity, or similar activities;

(2) Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections;

(3) Any attempt to influence--

(i) The introduction of Federal, state, or local legislation, or

(ii) The enactment or modification of any pending Federal, state, or local legislation through communication with any member or employee of the Congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activity), or with any government official or employee in connection with a decision to sign or veto enrolled legislation;

(4) Any attempt to influence--

(i) The introduction of Federal, state, or local legislation, or

(ii) The enactment or modification of any pending Federal, state, or local legislation by preparing, distributing or using publicity or propaganda, or by urging members of the general public or any segment thereof to contribute to or participate in any mass demonstration, march, rally, fund raising drive, lobbying campaign or letter writing or telephone campaign;

(5) Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable activities; or

(6) Costs incurred in attempting to improperly influence (see 3.401), either directly or indirectly, an employee or officer of the Executive branch of the Federal Government to give consideration to or act regarding a regulatory or contract matter.

(b) The following activities are excepted from the coverage of (a) of this section:

(1) Providing a technical and factual presentation of information on a topic directly related to the performance of a contract through hearing testimony, statements or letters to the Congress or a state legislature, or subdivision, member, or cognizant staff member thereof, in response to a documented request (including a Congressional Record notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the recipient member, legislative body or subdivision, or a cognizant staff member thereof; provided such information is readily obtainable and can be readily put in deliverable form; and further provided that costs under this section for transportation, lodging or meals are unallowable unless incurred for the purpose of offering testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearing.

(2) Any lobbying made unallowable by paragraph (a)(3) of this subsection to influence state or local legislation in order to directly reduce contract cost, or to avoid material impairment of the contractor's authority to perform the contract.

(3) Any activity specifically authorized by statute to be undertaken with funds from the contract.

(c) When a contractor seeks reimbursement for indirect costs, total lobbying costs shall be separately identified in the indirect cost rate proposal, and thereafter treated as other unallowable activity costs.

(d) Contractors shall maintain adequate records to demonstrate that the certification of costs as being allowable or unallowable (see 42.703-2) pursuant to this subsection complies with the requirements of this subsection.

(e) Existing procedures should be utilized to resolve in advance any significant questions or disagreements concerning the interpretation or application of this subsection.

31.205-23 Losses on other contracts.

An excess of costs over income under any other contract (including the contractor's contributed portion under cost-sharing contracts) is unallowable.

31.205-24 Maintenance and repair costs.

(a) Costs necessary for the upkeep of property (including Government property, unless otherwise provided for) that neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are to be treated as follows (but see

31.205-11):

(1) Normal maintenance and repair costs are allowable.

(2) Extraordinary maintenance and repair costs are allowable, provided those costs are allocated to the applicable periods for purposes of determining contract costs (but see 31.109).

(b) Expenditures for plant and equipment, including rehabilitation which should be capitalized and subject to depreciation, according to generally accepted accounting principles as applied under the contractor's established policy or, when applicable, according to 48 CFR 9904.404, Capitalization of Tangible Assets, are allowable only on a depreciation basis.

31.205-25 Manufacturing and production engineering costs.

(a) The costs of manufacturing and production engineering effort as described in (1) through (4) of this paragraph are all allowable:

(1) Developing and deploying new or improved materials, systems, processes, methods, equipment, tools and techniques that are or are expected to be used in producing products or services;

(2) Developing and deploying pilot production lines;

(3) Improving current production functions, such as plant layout, production scheduling and control, methods and job analysis, equipment capabilities and capacities, inspection techniques, and tooling analysis (including tooling design and application improvements); and

(4) Material and manufacturing producibility analysis for production suitability and to optimize manufacturing processes, methods, and techniques.

(b) This cost principle does not cover--

(1) Basic and applied research effort (as defined in 31.205-18(a)) related to new technology, materials, systems, processes, methods, equipment, tools and techniques. Such technical effort is governed by 31.205-18, Independent research and development and bid and proposal costs; and

(2) Development effort for manufacturing or production materials, systems, processes, methods, equipment, tools, and techniques that are intended for sale is also governed by 31.205-18.

(c) Where manufacturing or production development costs are capitalized or required to be capitalized under the contractor's capitalization policies, allowable cost will be determined in accordance with the requirements of 31.205-11, Depreciation.

31.205-26 Material costs.

(a) Material costs include the costs of such items as raw materials, parts, sub-assemblies, components, and manufacturing supplies, whether purchased or manufactured by the contractor, and may include such collateral items as inbound transportation and intransit insurance. In computing material costs, consideration shall be given to reasonable overruns, spoilage, or defective work (unless otherwise provided in any contract provision relating to inspecting and correcting defective work). These costs are allowable, subject to the requirements of paragraphs (b) through (e) of this section.

(b) Costs of material shall be adjusted for income and other credits, including available trade discounts, refunds, rebates, allowances, and cash discounts, and credits for scrap, salvage, and material returned to vendors. Such income and other credits shall either be credited directly to the cost of the material or be allocated as a credit to indirect costs. When the contractor can demonstrate that failure to take cash discounts was reasonable, lost discounts need not be credited.

(c) Reasonable adjustments arising from differences between periodic physical inventories and book inventories may be included in arriving at costs; provided, such adjustments relate to the period of contract performance.

(d) When materials are purchased specifically for and are identifiable solely with performance under a contract, the actual purchase cost of those materials should be charged to the contract. If material is issued from stores, any generally recognized method of pricing such material is acceptable if that method is consistently applied and the results are equitable. When estimates of future material costs are required, current market price or anticipated acquisition cost may be used, but the basis of pricing must be disclosed.

(e) Allowance for all materials, supplies, and services that are sold or transferred between any divisions, subdivisions, subsidiaries, or affiliates of the contractor under a common control shall be on the basis of cost incurred in accordance with this subpart. However, allowance may be at price when it is the established practice of the transferring organization to price interorganizational transfers at other than cost for commercial work of the contractor or any division, subsidiary, or affiliate of the contractor under a common control, and when the item being transferred qualifies for an exception under 15.403-1(b) and the contracting officer has not determined the price to be unreasonable.

(f) When a commercial item under paragraph (e) of this subsection is transferred at a price based on a catalog or market price, the price should be adjusted to reflect the quantities being acquired and may be adjusted to reflect the actual cost of any modifications necessary because of contract requirements.

31.205-27 Organization costs.

(a) Except as provided in paragraph (b) of this subsection, expenditures in connection with (1) planning or executing the organization or reorganization of the corporate structure of a business, including mergers and acquisitions, (2) resisting or planning to resist the reorganization of the corporate structure of a business or a change in the controlling interest in the ownership of a business, and (3) raising capital (net worth plus long-term liabilities), are unallowable. Such expenditures include but are not limited to incorporation fees and costs of attorneys, accountants, brokers, promoters and organizers, management consultants and investment counselors, whether or not employees of the contractor. Unallowable "reorganization" costs include the cost of any change in the contractor's financial structure, excluding administrative costs of short-term borrowings for working capital, resulting in alterations in the rights and interests of security holders, whether or not additional capital is raised.

(b) The cost of activities primarily intended to provide compensation will not be considered organizational costs subject to this subsection, but will be governed by 31.205-6. These activities include acquiring stock for--

(1) Executive bonuses,

(2) Employee savings plans, and

(3) Employee stock ownership plans.

31.205-28 Other business expenses.

The following types of recurring costs are allowable when allocated on an equitable basis:

(a) Registry and transfer charges resulting from changes in ownership of securities issued by the contractor.

(b) Cost of shareholders' meetings.

(c) Normal proxy solicitations.

(d) Preparing and publishing reports to shareholders.

(e) Preparing and submitting required reports and forms to taxing and other regulatory bodies.

(f) Incidental costs of directors' and committee meetings.

(g) Other similar costs.

31.205-29 Plant protection costs.

Costs of items such as--

(a) Wages, uniforms, and equipment of personnel engaged in plant protection,

(b) Depreciation on plant protection capital assets, and

(c) Necessary expenses to comply with military requirements, are allowable.

31.205-30 Patent costs.

(a) The following patent costs are allowable to the extent that they are incurred as requirements of a Government contract (but see 31.205-33):

(1) Costs of preparing invention disclosures, reports, and other documents.

(2) Costs for searching the art to the extent necessary to make the invention disclosures.

(3) Other costs in connection with the filing and prosecution of a United States patent application where title or royalty-free license is to be conveyed to the Government.

(b) General counseling services relating to patent matters, such as advice on patent laws, regulations, clauses, and employee agreements, are allowable (but see 31.205-33).

(c) Other than those for general counseling services, patent costs not required by the contract are unallowable. (See also 31.205-37.)

31.205-31 Plant reconversion costs.

Plant reconversion costs are those incurred in restoring or rehabilitating the contractor's facilities to approximately the same condition existing immediately before the start of the Government contract, fair wear and tear excepted. Reconversion costs are unallowable except for the cost of removing Government property and the restoration or rehabilitation costs caused by such removal. However, in special circumstances where equity so dictates, additional costs may be allowed to the extent agreed upon before costs are incurred. Care should be exercised to avoid duplication through allowance as contingencies, additional profit or fee, or in other contracts.

31.205-32 Precontract costs.

Precontract costs means costs incurred before the effective date of the contract directly pursuant to the negotiation and in anticipation of the contract award when such incurrence is necessary to comply with the proposed contract delivery schedule. These costs are allowable to the extent that they would have been allowable if incurred after the date of the contract (see 31.109).

31.205-33 Professional and consultant service costs.

(a) *Definition.* "Professional and consultant services," as used in this subsection, means those services rendered by persons who are members of a particular profession or possess a special skill and who are

not officers or employees of the contractor. Examples include those services acquired by contractors or subcontractors in order to enhance their legal, economic, financial, or technical positions. Professional and consultant services are generally acquired to obtain information, advice, opinions, alternatives, conclusions, recommendations, training, or direct assistance, such as studies, analyses, evaluations, liaison with Government officials, or other forms of representation.

(b) Costs of professional and consultant services are allowable subject to this paragraph and paragraphs (c) through (f) of this subsection when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Government (but see 31.205-30 and 31.205-47).

(c) Costs of professional and consultant services performed under any of the following circumstances are unallowable:

(1) Services to improperly obtain, distribute, or use information or data protected by law or regulation (*e.g.*, 52.215-1(e), Restriction on Disclosure and Use of Data).

(2) Services that are intended to improperly influence the contents of solicitations, the evaluation of proposals or quotations, or the selection of sources for contract award, whether award is by the Government, or by a prime contractor or subcontractor.

(3) Any other services obtained, performed, or otherwise resulting in violation of any statute or regulation prohibiting improper business practices or conflicts of interest.

(4) Services performed which are not consistent with the purpose and scope of the services contracted for or otherwise agreed to.

(d) In determining the allowability of costs (including retainer fees) in a particular case, no single factor or any special combination of factors is necessarily determinative. However, the contracting officer shall consider the following factors, among others:

(1) The nature and scope of the service rendered in relation to the service required.

(2) The necessity of contracting for the service, considering the contractor's capability in the particular area.

(3) The past pattern of acquiring such services and their costs, particularly in the years prior to the award of Government contracts.

(4) The impact of Government contracts on the contractor's business.

(5) Whether the proportion of Government work to the contractor's total business is such as to influence the contractor in favor of incurring the cost, particularly when the services rendered are not of a continuing nature and have little relationship to work under Government contracts.

(6) Whether the service can be performed more economically by employment rather than by contracting.

(7) The qualifications of the individual or concern rendering the service and the customary fee charged, especially on non-Government contracts.

(8) Adequacy of the contractual agreement for the service (*e.g.*, description of the service, estimate of time required, rate of compensation, termination provisions).

(e) Retainer fees, to be allowable, must be supported by evidence that--

(1) The services covered by the retainer agreement are necessary and customary;

(2) The level of past services justifies the amount of the retainer fees (if no services were rendered, fees

are not automatically unallowable);

(3) The retainer fee is reasonable in comparison with maintaining an in-house capability to perform the covered services, when factors such as cost and level of expertise are considered; and

(4) The actual services performed are documented in accordance with paragraph (f) of this subsection.

(f) Fees for services rendered shall be allowable only when supported by evidence of the nature and scope of the service furnished. (See also 31.205-38(f).) However, retainer agreements generally are not based on specific statements of work. Evidence necessary to determine that work performed is proper and does not violate law or regulation shall include--

(1) Details of all agreements (*e.g.*, work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed;

(2) Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services provided; and

(3) Consultants' work products and related documents, such as trip reports indicating persons visited and subjects discussed, minutes of meetings, and collateral memoranda and reports.

31.205-34 Recruitment costs.

(a) Subject to paragraph (b) of this subsection, the following costs are allowable:

(1) Costs of help-wanted advertising.

(2) Costs of operating an employment office needed to secure and maintain an adequate labor force.

(3) Costs of operating an aptitude and educational testing program.

(4) Travel costs of employees engaged in recruiting personnel.

(5) Travel costs of applicants for interviews.

(6) Costs for employment agencies, not in excess of standard commercial rates.

(b) Help-wanted advertising costs are unallowable if the advertising--

(1) Does not describe specific positions or classes of positions; or

(2) Includes material that is not relevant for recruitment purposes, such as extensive illustrations or descriptions of the company's products or capabilities.

31.205-35 Relocation costs.

(a) Relocation costs are costs incident to the permanent change of duty assignment (for an indefinite period or for a stated period, but in either event for not less than 12 months) of an existing employee or upon recruitment of a new employee. The following types of relocation costs are allowable as noted, subject to paragraphs (b) and (f) of this subsection:

(1) Cost of travel of the employee and members of the immediate family (see 31.205-46) and transportation of the household and personal effects to the new location.

(2) Cost of finding a new home, such as advance trips by employees and spouses to locate living quarters, and temporary lodging during the transition periods not exceeding separate cumulative totals of

60 days for employees and 45 days for spouses and dependents, including advance trip time.

(3) Closing costs (*i.e.*, brokerage fees, legal fees, appraisal fees, points, finance charges, etc.) incident to the disposition of actual residence owned by the employee when notified of transfer, except that these costs when added to the costs described in subparagraph (a)(4) of this section shall not exceed 14 percent of the sales price of the property sold.

(4) Continuing costs of ownership of the vacant former actual residence being sold, such as maintenance of building and grounds (exclusive of fixing up expenses), utilities, taxes, property insurance, mortgage interest, after settlement date or lease date of new permanent residence, except that these costs when added to the costs described in subparagraph (a)(3) of this section, shall not exceed 14 percent of the sales price of the property sold.

(5) Other necessary and reasonable expenses normally incident to relocation, such as disconnecting and connecting household appliances; automobile registration; driver's license and use taxes; cutting and fitting rugs, draperies, and curtains; forfeited utility fees and deposits; and purchase of insurance against damage to or loss of personal property while in transit.

(6) Costs incident to acquiring a home in a new location, except that--

(i) These costs will not be allowable for existing employees or newly recruited employees who, before the relocation, were not homeowners and

(ii) The total costs shall not exceed 5 percent of the purchase price of the new home.

(7) Mortgage interest differential payments, except that these costs are not allowable for existing or newly recruited employees who, before the relocation, were not homeowners and the total payments are limited to an amount determined as follows:

(i) The difference between the mortgage interest rates of the old and new residences times the current balance of the old mortgage times 3 years.

(ii) When mortgage differential payments are made on a lump sum basis and the employee leaves or is transferred again in less than 3 years, the amount initially recognized shall be proportionately adjusted to reflect payments only for the actual time of the relocation.

(8) Rental differential payments covering situations where relocated employees retain ownership of a vacated home in the old location and rent at the new location. The rented quarters at the new location must be comparable to those vacated, and the allowable differential payments may not exceed the actual rental costs for the new home, less the fair market rent for the vacated home times 3 years.

(9) Cost of canceling an unexpired lease.

(b) The costs described in paragraph (a) of this section must also meet the following criteria to be considered allowable:

(1) The move must be for the benefit of the employer.

(2) Reimbursement must be in accordance with an established policy or practice that is consistently followed by the employer and is designed to motivate employees to relocate promptly and economically.

(3) The costs must not otherwise be unallowable under Subpart 31.2.

(4) Amounts to be reimbursed shall not exceed the employee's actual expenses, except that for miscellaneous costs of the type discussed in subparagraph (a)(5) of this section, a flat amount, not to exceed $1,000, may be allowed in lieu of actual costs.

(c) The following types of costs are not allowable:

(1) Loss on sale of a home.

(2) Costs incident to acquiring a home in a new location as follows:

(i) Real estate brokers fees and commissions.

(ii) Cost of litigation.

(iii) Real and personal property insurance against damage or loss of property.

(iv) Mortgage life insurance.

(v) Owner's title policy insurance when such insurance was not previously carried by the employee on the old residence (however, cost of a mortgage title policy is allowable).

(vi) Property taxes and operating or maintenance costs.

(3) Continuing mortgage principal payments on residence being sold.

(4) Payments for employee income or FICA (social security) taxes incident to reimbursed relocation costs.

(5) Payments for job counseling and placement assistance to employee spouses and dependents who were not employees of the contractor at the old location.

(6) Costs incident to furnishing equity or nonequity loans to employees or making arrangements with lenders for employees to obtain lower-than-market rate mortgage loans.

(d) If relocation costs for an employee have been allowed either as an allocable indirect or direct cost, and the employee resigns within 12 months for reasons within the employee's control, the contractor shall refund or credit the relocation costs to the Government.

(e) Subject to the requirements of paragraphs (a) through (d) of this section, the costs of family movements and of personnel movements of a special or mass nature are allowable. The cost, however, should be assigned on the basis of work (contracts) or time period benefited.

(f) Relocation costs (both outgoing and return) of employees who are hired for performance on specific contracts or long-term field projects are allowable if--

(1) The term of employment is not less than 12 months;

(2) The employment agreement specifically limits the duration of employment to the time spent on the contract or field project for which the employee is hired;

(3) The employment agreement provides for return relocation to the employee's permanent and principal home immediately prior to the outgoing relocation,or other location of equal or lesser cost; and

(4) The relocation costs are determined under the rules of paragraphs (a) through (d) of this section. However, the costs to return employees, who are released from employment upon completion of field assignments pursuant to their employment agreements, are not subject to the refund or credit requirement of paragraph (d).

31.205-36 Rental costs.

(a) This subsection is applicable to the cost of renting or leasing real or personal property acquired under

"operating leases" as defined in Statement of Financial Accounting Standards No. 13 (FAS-13), Accounting for Leases. Compliance with 31.205-11(m) requires that assets acquired by means of capital leases, as defined in FAS-13, shall be treated as purchased assets; *i.e.*, be capitalized and the capitalized value of such assets be distributed over their useful lives as depreciation charges, or over the lease term as amortization charges, as appropriate (but see paragraph (b)(4) of this section).

(b) The following costs are allowable:

(1) Rental costs under operating leases, to the extent that the rates are reasonable at the time of the lease decision, after consideration of--

(i) Rental costs of comparable property, if any;

(ii) Market conditions in the area;

(iii) The type, life expectancy, condition, and value of the property leased;

(iv) Alternatives available; and

(v) Other provisions of the agreement.

(2) Rental costs under a sale and leaseback arrangement only up to the amount the contractor would be allowed if the contractor retained title.

(3) Charges in the nature of rent for property between any divisions, subsidiaries, or organizations under common control, to the extent that they do not exceed the normal costs of ownership, such as depreciation, taxes, insurance, facilities capital cost of money, and maintenance (excluding interest or other unallowable costs pursuant to Part 31), provided that no part of such costs shall duplicate any other allowed cost. Rental cost of personal property leased from any division, subsidiary, or affiliate of the contractor under common control, that has an established practice of leasing the same or similar property to unaffiliated lessees shall be allowed in accordance with paragraph (b)(1) of this subsection.

(4) Rental costs under leases entered into before March 1, 1970 for the remaining term of the lease (excluding options not exercised before March 1, 1970) to the extent they would have been allowable under Defense Acquisition Regulation (formerly ASPR) 15-205.34 or Federal Procurement Regulations section 1-15.205-34 in effect January 1, 1969.

(c) The allowability of rental costs under unexpired leases in connection with terminations is treated in 31.205-42(e).

31.205-37 Royalties and other costs for use of patents.

(a) Royalties on a patent or amortization of the cost of purchasing a patent or patent rights necessary for the proper performance of the contract and applicable to contract products or processes are allowable unless--

(1) The Government has a license or the right to a free use of the patent;

(2) The patent has been adjudicated to be invalid, or has been administratively determined to be invalid;

(3) The patent is considered to be unenforceable; or

(4) The patent is expired.

(b) Care should be exercised in determining reasonableness when the royalties may have been arrived at as a result of less-than-arm's-length bargaining; *e.g.*, royalties--

(e) Costs of the type identified in paragraphs (b), (c), and (d) of this subsection are often commingled on the contractor's books in the selling expense account because these activities are performed by the sales departments. However, identification and segregation of unallowable costs is required under the provisions of 31.201-6 and 30.405, and such costs are not allowable merely because they are incurred in connection with allowable selling activities.

(f) Notwithstanding any other provision of this subsection, sellers' or agents' compensation, fees, commissions, percentages, retainer or brokerage fees, whether or not contingent upon the award of contracts, are allowable only when paid to bona fide employees or established commercial or selling agencies maintained by the contractor for the purpose of securing business.

31.205-39 Service and warranty costs.

Service and warranty costs include those arising from fulfillment of any contractual obligation of a contractor to provide services such as installation, training, correcting defects in the products, replacing defective parts, and making refunds in the case of inadequate performance. When not inconsistent with the terms of the contract, service and warranty costs are allowable. However, care should be exercised to avoid duplication of the allowance as an element of both estimated product cost and risk.

31.205-40 Special tooling and special test equipment costs.

(a) The terms "special tooling" and "special test equipment" are defined in 45.101.

(b) The cost of special tooling and special test equipment used in performing one or more Government contracts is allowable and shall be allocated to the specific Government contract or contracts for which acquired, except that the cost of--

(1) Items acquired by the contractor before the effective date of the contract (or replacement of such items), whether or not altered or adapted for use in performing the contract, and

(2) Items which the contract schedule specifically excludes, shall be allowable only as depreciation or amortization.

(c) When items are disqualified as special tooling or special test equipment because with relatively minor expense they can be made suitable for general purpose use and have a value as such commensurate with their value as special tooling or special test equipment, the cost of adapting the items for use under the contract and the cost of returning them to their prior configuration are allowable.

31.205-41 Taxes.

(a) The following types of costs are allowable:

(1) Federal, State, and local taxes (see Part 29), except as otherwise provided in paragraph (b) of this section that are required to be and are paid or accrued in accordance with generally accepted accounting principles. Fines and penalties are not considered taxes.

(2) Taxes otherwise allowable under subparagraph (a)(1) of this section, but upon which a claim of illegality or erroneous assessment exists; provided the contractor, before paying such taxes--

(i) Promptly requests instructions from the contracting officer concerning such taxes; and

(ii) Takes all action directed by the contracting officer arising out of paragraph (2)(i) of this section or an independent decision of the Government as to the existence of a claim of illegality or erroneous assessment, to--

(A) Determine the legality of the assessment or

(1) Paid to persons, including corporations, affiliated with the contractor;

(2) Paid to unaffiliated parties, including corporations, under an agreement entered into in contemplation that a Government contract would be awarded; or

(3) Paid under an agreement entered into after the contract award.

(c) In any case involving a patent formerly owned by the contractor, the royalty amount allowed should not exceed the cost which would have been allowed had the contractor retained title.

(d) See 31.109 regarding advance agreements.

31.205-38 Selling costs.

(a) "Selling" is a generic term encompassing all efforts to market the contractor's products or services, some of which are covered specifically in other subsections of 31.205. Selling activity includes the following broad categories:

(1) Advertising.

(2) Corporate image enhancement including broadly-targeted sales efforts, other than advertising.

(3) Bid and proposal costs.

(4) Market planning.

(5) Direct selling.

(b) Advertising costs are defined at 31.205-1(b) and are subject to the allowability provisions of 31.205-1(d) and (f). Corporate image enhancement activities are included within the definitions of public relations at 31.205-1(a) and entertainment at 31.205-14 and are subject to the allowability provisions at 31.205-1(e) and (f) and 31.205-14, respectively. Bid and proposal costs are defined at 31.205-18 and have their allowability controlled by that subsection. Market planning involves market research and analysis and generalized management planning concerned with development of the contractor's business. The allowability of long-range market planning costs is controlled by the provisions of 31.205-12. Other market planning costs are allowable to the extent that they are reasonable and not in excess of the limitations of paragraph (c)(2) of this subsection. Costs of activities which are correctly classified and disallowed under cost principles referenced in this paragraph (b) are not to be reconsidered for reimbursement under any other provision of this subsection.

(c)(1) Direct selling efforts are those acts or actions to induce particular customers to purchase particular products or services of the contractor. Direct selling is characterized by person-to-person contact and includes such activities as familiarizing a potential customer with the contractor's products or services, conditions of sale, service capabilities, etc. It also includes negotiation, liaison between customer and contractor personnel, technical and consulting activities, individual demonstrations, and any other activities having as their purpose the application or adaptation of the contractor's products or services for a particular customer's use. The cost of direct selling efforts is allowable if reasonable in amount.

(2) The costs of broadly targeted and direct selling efforts and market planning other than long-range, that are incurred in connection with a significant effort to promote export sales of products normally sold to the U.S. Government, including the costs of exhibiting and demonstrating such products, are allowable on contracts with the U.S. Government provided the costs are allocable, reasonable, and otherwise allowable under this Subpart 31.2.

(d) The costs of any selling efforts other than those addressed in paragraphs (b) or (c) of this subsection are unallowable.

accrued over the period during which the contractor had been reimbursed by the Government for the taxes, interest, or penalties.

31.205-42 Termination costs.

Contract terminations generally give rise to the incurrence of costs or the need for special treatment of costs that would not have arisen had the contract not been terminated. The following cost principles peculiar to termination situations are to be used in conjunction with the other cost principles in Subpart 31.2:

(a) *Common items.* The costs of items reasonably usable on the contractor's other work shall not be allowable unless the contractor submits evidence that the items could not be retained at cost without sustaining a loss. The contracting officer should consider the contractor's plans and orders for current and planned production when determining if items can reasonably be used on other work of the contractor. Contemporaneous purchases of common items by the contractor shall be regarded as evidence that such items are reasonably usable on the contractor's other work. Any acceptance of common items as allocable to the terminated portion of the contract should be limited to the extent that the quantities of such items on hand, in transit, and on order are in excess of the reasonable quantitative requirements of other work.

(b) *Costs continuing after termination.* Despite all reasonable efforts by the contractor, costs which cannot be discontinued immediately after the effective date of termination are generally allowable. However, any costs continuing after the effective date of the termination due to the negligent or willful failure of the contractor to discontinue the costs shall be unallowable.

(c) *Initial costs.* Initial costs, including starting load and preparatory costs, are allowable as follows:

(1) Starting load costs not fully absorbed because of termination are nonrecurring labor, material, and related overhead costs incurred in the early part of production and result from factors such as--

(i) Excessive spoilage due to inexperienced labor;

(ii) Idle time and subnormal production due to testing and changing production methods;

(iii) Training; and

(iv) Lack of familiarity or experience with the product, materials, or manufacturing processes.

(2) Preparatory costs incurred in preparing to perform the terminated contract include such costs as those incurred for initial plant rearrangement and alterations, management and personnel organization, and production planning. They do not include special machinery and equipment and starting load costs.

(3) When initial costs are included in the settlement proposal as a direct charge, such costs shall not also be included in overhead. Initial costs attributable to only one contract shall not be allocated to other contracts.

(4) If initial costs are claimed and have not been segregated on the contractor's books, they shall be segregated for settlement purposes from cost reports and schedules reflecting that high unit cost incurred during the early stages of the contract.

(5) If the settlement proposal is on the inventory basis, initial costs should normally be allocated on the basis of total end items called for by the contract immediately before termination; however, if the contract includes end items of a diverse nature, some other equitable basis may be used, such as machine or labor hours.

(d) *Loss of useful value.* Loss of useful value of special tooling, and special machinery and equipment is generally allowable, provided--

(B) Secure a refund of such taxes.

(3) Pursuant to paragraph (a)(2) of this section, the reasonable costs of any action taken by the contractor at the direction or with the concurrence of the contracting officer. Interest or penalties incurred by the contractor for non-payment of any tax at the direction of the contracting officer or by reason of the failure of the contracting officer to ensure timely direction after a prompt request.

(4) The Environmental Tax found at section 59A of the Internal Revenue Code, also called the "Superfund Tax."

(b) The following types of costs are not allowable:

(1) Federal income and excess profits taxes.

(2) Taxes in connection with financing, refinancing, refunding operations, or reorganizations (see 31.205-20 and 31.205-27).

(3) Taxes from which exemptions are available to the contractor directly, or available to the contractor based on an exemption afforded the Government, except when the contracting officer determines that the administrative burden incident to obtaining the exemption outweighs the corresponding benefits accruing to the Government. When partial exemption from a tax is attributable to Government contract activity, taxes charged to such work in excess of that amount resulting from application of the preferential treatment are unallowable. These provisions intend that tax preference attributable to Government contract activity be realized by the Government. The term "exemption" means freedom from taxation in whole or in part and includes a tax abatement or reduction resulting from mode of assessment, method of calculation, or otherwise.

(4) Special assessments on land that represent capital improvements.

(5) Taxes (including excises) on real or personal property, or on the value, use, possession or sale thereof, which is used solely in connection with work other than on Government contracts (see paragraph (c) of this section).

(6) Any excise tax in subtitle D, chapter 43 of the Internal Revenue Code of 1986, as amended. That chapter includes excise taxes imposed in connection with qualified pension plans, welfare plans, deferred compensation plans, or other similar types of plans.

(7) Income tax accruals designed to account for the tax effects of differences between taxable income and pretax income as reflected by the books of account and financial statements.

(c) Taxes on property (see subparagraph (b)(5) of this section) used solely in connection with either non-Government or Government work should be considered directly applicable to the respective category of work unless the amounts involved are insignificant or comparable results would otherwise be obtained; *e.g.*, taxes on contractor-owned work-in-process which is used solely in connection with non-Government work should be allocated to such work; taxes on contractor-owned work-in-process inventory (and Government-owned work-in-process inventory when taxed) used solely in connection with Government work should be charged to such work. The cost of taxes incurred on property used in both Government and non-Government work shall be apportioned to all such work based upon the use of such property on the respective final cost objectives.

(d) Any taxes, interest, or penalties that were allowed as contract costs and are refunded to the contractor shall be credited or paid to the Government in the manner it directs. If a contractor or subcontractor obtains a foreign tax credit that reduces its U.S. Federal income tax because of the payment of any tax or duty allowed as contract costs, and if those costs were reimbursed by a foreign government, the amount of the reduction shall be paid to the Treasurer of the United States at the time the Federal income tax return is filed. However, any interest actually paid or credited to a contractor incident to a refund of tax, interest, or penalty shall be paid or credited to the Government only to the extent that such interest

(1) The special tooling, or special machinery and equipment is not reasonably capable of use in the other work of the contractor;

(2) The Government's interest is protected by transfer of title or by other means deemed appropriate by the contracting officer; and

(3) The loss of useful value for any one terminated contract is limited to that portion of the acquisition cost which bears the same ratio to the total acquisition cost as the terminated portion of the contract bears to the entire terminated contract and other Government contracts for which the special tooling, or special machinery and equipment was acquired.

(e) *Rental under unexpired leases.* Rental costs under unexpired leases, less the residual value of such leases, are generally allowable when shown to have been reasonably necessary for the performance of the terminated contract, if--

(1) The amount of rental claimed does not exceed the reasonable use value of the property leased for the period of the contract and such further period as may be reasonable; and

(2) The contractor makes all reasonable efforts to terminate, assign, settle, or otherwise reduce the cost of such lease.

(f) *Alterations of leased property.* The cost of alterations and reasonable restorations required by the lease may be allowed when the alterations were necessary for performing the contract.

(g) *Settlement expenses.* (1) Settlement expenses, including the following, are generally allowable:

(i) Accounting, legal, clerical, and similar costs reasonably necessary for--

(A) The preparation and presentation, including supporting data, of settlement claims to the contracting officer; and

(B) The termination and settlement of subcontracts.

(ii) Reasonable costs for the storage, transportation, protection, and disposition of property acquired or produced for the contract.

(iii) Indirect costs related to salary and wages incurred as settlement expenses in (i) and (ii); normally, such indirect costs shall be limited to payroll taxes, fringe benefits, occupancy costs, and immediate supervision costs.

(2) If settlement expenses are significant, a cost account or work order shall be established to separately identify and accumulate them.

(h) *Subcontractor claims.* Subcontractor claims, including the allocable portion of the claims common to the contract and to other work of the contractor, are generally allowable. An appropriate share of the contractor's indirect expense may be allocated to the amount of settlements with subcontractors; provided, that the amount allocated is reasonably proportionate to the relative benefits received and is otherwise consistent with 31.201-4 and 31.203(c). The indirect expense so allocated shall exclude the same and similar costs claimed directly or indirectly as settlement expenses.

31.205-43 Trade, business, technical and professional activity costs.

The following types of costs are allowable:

(a) Memberships in trade, business, technical, and professional organizations.

(b) Subscriptions to trade, business, professional, or other technical periodicals.

(c) When the principal purpose of a meeting, convention, conference, symposium, or seminar is the dissemination of trade, business, technical or professional information or the stimulation of production or improved productivity--

(1) Costs of organizing, setting up, and sponsoring the meetings, conventions, symposia, etc., including rental of meeting facilities, transportation, subsistence, and incidental costs;

(2) Costs of attendance by contractor employees, including travel costs (see 31.205-46); and

(3) Costs of attendance by individuals who are not employees of the contractor, provided--

(i) Such costs are not also reimbursed to the individual by the employing company or organization, and

(ii) The individuals attendance is essential to achieve the purpose of the conference, meeting, convention, symposium, etc.

31.205-44 Training and education costs.

(a) *Allowable costs.* Training and education costs are allowable to the extent indicated below.

(b) *Vocational training.* Costs of preparing and maintaining a noncollege level program of instruction, including but not limited to on-the-job, classroom, and apprenticeship training, designed to increase the vocational effectiveness of employees, are allowable. These costs include--

(1) Salaries or wages of trainees (excluding overtime compensation),

(2) Salaries of the director of training and staff when the training program is conducted by the contractor,

(3) Tuition and fees when the training is in an institution not operated by the contractor, and/or

(4) Training materials and textbooks.

(c) *Part-time college level education.* Allowable costs of part-time college education at an undergraduate or postgraduate level, including that provided at the contractor's own facilities, are limited to--

(1) Fees and tuition charged by the educational institution, or, instead of tuition, instructors' salaries and the related share of indirect cost of the educational institution, to the extent that the sum thereof is not in excess of the tuition that would have been paid to the participating educational institution;

(2) Salaries and related costs of instructors who are employees of the contractor;

(3) Training materials and textbooks; and

(4) Straight-time compensation of each employee for time spent attending classes during working hours not in excess of 156 hours per year where circumstances do not permit the operation of classes or attendance at classes after regular working hours. In unusual cases, the period may be extended (see paragraph (h) of this subsection).

(d) *Full-time education.* Costs of tuition, fees, training materials and textbooks (but not subsistence, salary, or any other emoluments) in connection with full-time education, including that provided at the contractor's own facilities, at a postgraduate but not undergraduate college level, are allowable only when the course or degree pursued is related to the field in which the employee is working or may reasonably be expected to work and are limited to a total period not to exceed 2 school years or the length of the degree program, whichever is less, for each employee so trained.

(e) *Specialized programs.* Costs of attendance of up to 16 weeks per employee per year at specialized programs specifically designed to enhance the effectiveness of managers or to prepare employees for such positions are allowable. Such costs include enrollment fees and related charges and employees' salaries, subsistence, training materials, textbooks, and travel. Costs allowable under this paragraph do not include costs for courses that are part of a degree-oriented curriculum, which are only allowable pursuant to paragraphs (c) and (d) of this subsection.

(f) *Other expenses.* Maintenance expense and normal depreciation or fair rental on facilities owned or leased by the contractor for training purposes are allowable in accordance with 31.205-11, 31.205-17, 31.205-24, and 31.205-36.

(g) *Grants.* Grants to educational or training institutions, including the donation of facilities or other properties, scholarships, and fellowships are considered contributions and are unallowable.

(h) *Advance agreements.* (1) Training and education costs in excess of those otherwise allowable under paragraphs (c) and (d) of this subsection, including subsistence, salaries or any other emoluments, may be allowed to the extent set forth in an advance agreement negotiated under 31.109. To be considered for an advance agreement, the contractor must demonstrate that the costs are consistently incurred under an established managerial, engineering, or scientific training and education program, and that the course or degree pursued is related to the field in which the employees are now working or may reasonably be expected to work. Before entering into the advance agreement, the contracting officer shall give consideration to such factors as--

(i) The length of employees' service with the contractor;

(ii) Employees' past performance and potential;

(iii) Whether employees are in formal development programs; and

(iv) The total number of participating employees.

(2) Any advance agreement must include a provision requiring the contractor to refund to the Government training and education costs for employees who resign within 12 months of completion of such training or education for reasons within an employee's control.

(i) *Training or education costs for other than bona fide employees.* Costs of tuition, fees, textbooks, and similar or related benefits provided for other than bona fide employees are unallowable, except that the costs incurred for educating employee dependents (primary and secondary level studies) when the employee is working in a foreign country where public education is not available and where suitable private education is inordinately expensive may be included in overseas differential.

(j) *Employee dependent education plans.* Costs of college plans for employee dependents are unallowable.

31.205-45 Transportation costs.

Allowable transportation costs include freight, express, cartage, and postage charges relating to goods purchased, in process, or delivered. When these costs can be identified with the items involved, they may be directly costed as transportation costs or added to the cost of such items. When identification with the materials received cannot be made, inbound transportation costs may be charged to the appropriate indirect cost accounts if the contractor follows a consistent and equitable procedure. Outbound freight, if reimbursable under the terms of the contract, shall be treated as a direct cost.

31.205-46 Travel costs.

(a) *Costs for transportation, lodging, meals, and incidental expenses.* (1) Costs incurred by contractor

personnel on official company business are allowable, subject to the limitations contained in this subsection. Costs for transportation may be based on mileage rates, actual costs incurred, or on a combination thereof, provided the method used results in a reasonable charge. Costs for lodging, meals, and incidental expenses may be based on per diem, actual expenses, or a combination thereof, provided the method used results in a reasonable charge.

(2) Except as provided in subparagraph (a)(3) of this subsection, costs incurred for lodging, meals, and incidental expenses (as defined in the regulations cited in (a)(2)(i) through (iii) of this subparagraph) shall be considered to be reasonable and allowable only to the extent that they do not exceed on a daily basis the maximum per diem rates in effect at the time of travel as set forth in the--

(i) Federal Travel Regulations, prescribed by the General Services Administration, for travel in the conterminous 48 United States, available on a subscription basis from the:

Superintendent of Documents

U.S. Government Printing Office

Washington DC 20402

Stock No. 922-002-00000-2

(ii) Joint Travel Regulation, Volume 2, DoD Civilian Personnel, Appendix A, prescribed by the Department of Defense, for travel in Alaska, Hawaii, The Commonwealth of Puerto Rico, and territories and possessions of the United States, available on a subscription basis from the--

Superintendent of Documents

U.S. Government Printing Office

Washington DC 20402

Stock No. 908-010-00000-1; or

(iii) Standardized Regulations (Government Civilians, Foreign Areas), Section 925, "Maximum Travel Per Diem Allowances for Foreign Areas," prescribed by the Department of State, for travel in areas not covered in (a)(2)(i) and (ii) of this subparagraph, available on a subscription basis from the--

Superintendent of Documents

U.S. Government Printing Office

Washington, DC 20402

Stock No. 744-008-00000-0

(3) In special or unusual situations, actual costs in excess of the above-referenced maximum per diem rates are allowable provided that such amounts do not exceed the higher amounts authorized for Federal civilian employees as permitted in the regulations referenced in (a)(2)(i), (ii), or (iii) of this subsection. For such higher amounts to be allowable, all of the following conditions must be met:

(i) One of the conditions warranting approval of the actual expense method, as set forth in the regulations referenced in paragraphs (a)(2)(i), (ii), or (iii) of this subsection, must exist.

(ii) A written justification for use of the higher amounts must be approved by an officer of the contractor's organization or designee to ensure that the authority is properly administered and controlled to prevent abuse.

(iii) If it becomes necessary to exercise the authority to use the higher actual expense method repetitively or on a continuing basis in a particular area, the contractor must obtain advance approval from the contracting officer.

(iv) Documentation to support actual costs incurred shall be in accordance with the contractor's established practices, subject to paragraph (a)(7) of this subsection, and provided that a receipt is required for each expenditure of $75.00 or more. The approved justification required by paragraph (a)(3)(ii) and, if applicable, paragraph (a)(3)(iii) of this subsection must be retained.

(4) Subparagraphs (a)(2) and (a)(3) of this subsection do not incorporate the regulations cited in subdivisions (a)(2)(i), (ii), and (iii) of this subsection in their entirety. Only the maximum per diem rates, the definitions of lodging, meals, and incidental expenses, and the regulatory coverage dealing with special or unusual situations are incorporated herein.

(5) An advance agreement (see 31.109) with respect to compliance with subparagraphs (a)(2) and (a)(3) of this subsection may be useful and desirable.

(6) The maximum per diem rates referenced in subparagraph (a)(2) of this subsection generally would not constitute a reasonable daily charge--

(i) When no lodging costs are incurred; and/or

(ii) On partial travel days (*e.g.*, day of departure and return).

Appropriate downward adjustments from the maximum per diem rates would normally be required under these circumstances. While these adjustments need not be calculated in accordance with the Federal Travel Regulation or Joint Travel Regulations, they must result in a reasonable charge.

(7) Costs shall be allowable only if the following information is documented--

(i) Date and place (city, town, or other similar designation) of the expenses;

(ii) Purpose of the trip; and

(iii) Name of person on trip and that person's title or relationship to the contractor.

(b) Travel costs incurred in the normal course of overall administration of the business are allowable and shall be treated as indirect costs.

(c) Travel costs directly attributable to specific contract performance are allowable and may be charged to the contract under 31.202.

(d) Airfare costs in excess of the lowest customary standard, coach, or equivalent airfare offered during normal business hours are unallowable except when such accommodations require circuitous routing, require travel during unreasonable hours, excessively prolong travel, result in increased cost that would offset transportation savings, are not reasonably adequate for the physical or medical needs of the traveler, or are not reasonably available to meet mission requirements. However, in order for airfare costs in excess of the above standard airfare to be allowable, the applicable condition(s) set forth above must be documented and justified.

(e)(1) "Cost of travel by contractor-owned, -leased, or -chartered aircraft," as used in this paragraph, includes the cost of lease, charter, operation (including personnel), maintenance, depreciation, insurance, and other related costs.

(2) The costs of travel by contractor-owned, -leased, or -chartered aircraft are limited to the standard airfare described in paragraph (d) of this subsection for the flight destination unless travel by such

aircraft is specifically required by contract specification, term, or condition, or a higher amount is approved by the contracting officer. A higher amount may be agreed to when one or more of the circumstances for justifying higher than standard airfare listed in paragraph (d) of this subsection are applicable, or when an advance agreement under paragraph (e)(3) of this subsection has been executed. In all cases, travel by contractor-owned, -leased, or -chartered aircraft must be fully documented and justified. For each contractor-owned, -leased, or -chartered aircraft used for any business purpose which is charged or allocated, directly or indirectly, to a Government contract, the contractor must maintain and make available manifest/logs for all flights on such company aircraft. As a minimum, the manifest/log shall indicate--

(i) Date, time, and points of departure;

(ii) Destination, date, and time of arrival;

(iii) Name of each passenger and relationship to the contractor;

(iv) Authorization for trip; and

(v) Purpose of trip.

(3) Where an advance agreement is proposed (see 31.109), consideration may be given to the following:

(i) Whether scheduled commercial airlines or other suitable, less costly, travel facilities are available at reasonable times, with reasonable frequency, and serve the required destinations conveniently.

(ii) Whether increased flexibility in scheduling results in time savings and more effective use of personnel that would outweigh additional travel costs.

(f) Costs of contractor-owned or -leased automobiles, as used in this paragraph, include the costs of lease, operation (including personnel), maintenance, depreciation, insurance, etc. These costs are allowable, if reasonable, to the extent that the automobiles are used for company business. That portion of the cost of company-furnished automobiles that relates to personal use by employees (including transportation to and from work) is compensation for personal services and is unallowable as stated in 31.205-6(m)(2).

31.205-47 Costs related to legal and other proceedings.

(a) *Definitions.* As used in this subpart--

"Costs" include, but are not limited to, administrative and clerical expenses; the costs of legal services, whether performed by in-house or private counsel; the costs of the services of accountants, consultants, or others retained by the contractor to assist it; costs of employees, officers, and directors; and any similar costs incurred before, during, and after commencement of a judicial or administrative proceeding which bears a direct relationship to the proceeding.

"Fraud," as used in this subsection, means--

(1) Acts of fraud or corruption or attempts to defraud the Government or to corrupt its agents,

(2) Acts which constitute a cause for debarment or suspension under 9.406-2(a) and 9.407-2(a) and

(3) Acts which violate the False Claims Act, 31 U.S.C., sections 3729-3731, or the Anti-Kickback Act, 41 U.S.C., sections 51 and 54.

"Penalty," does not include restitution, reimbursement, or compensatory damages.

"Proceeding," includes an investigation.

(b) Costs incurred in connection with any proceeding brought by a Federal, State, local, or foreign government for violation of, or a failure to comply with, law or regulation by the contractor (including its agents or employees), or costs incurred in connection with any proceeding brought by a third party in the name of the United States under the False Claims Act, 31 U.S.C. 3730, are unallowable if the result is--

(1) In a criminal proceeding, a conviction;

(2) In a civil or administrative proceeding, a finding that the contractor violated, or failed to comply with, a law or regulation; **[This language stayed indefinitely. Please use paragraph (b)(3) below.]**

(3) In a civil or administrative proceeding, either a finding of contractor liability where the proceeding involves an allegation of fraud or similar misconduct or imposition of a monetary penalty where the proceeding does not involve an allegation of fraud or similar misconduct;

(4) A final decision by an appropriate official of an executive agency to--

(i) Debar or suspend the contractor;

(ii) Rescind or void a contract; or

(iii) Terminate a contract for default by reason of a violation or failure to comply with a law or regulation.

(5) Disposition of the matter by consent or compromise if the proceeding could have led to any of the outcomes listed in paragraphs (b)(1) through (3) of this subsection (but see paragraphs (c) and (d) of this subsection); or

(6) Not covered by paragraphs (b)(1) through (4) of this subsection, but where the underlying alleged contractor misconduct was the same as that which led to a different proceeding whose costs are unallowable by reason of paragraphs (b)(1) through (4) of this subsection.

(c)(1) To the extent they are not otherwise unallowable, costs incurred in connection with any proceeding under paragraph (b) of this subsection commenced by the United States that is resolved by consent or compromise pursuant to an agreement entered into between the contractor and the United States, and which are unallowable solely because of paragraph (b) of this subsection, may be allowed to the extent specifically provided in such agreement

(2) In the event of a settlement of any proceeding brought by a third party under the False Claims Act in which the United States did not intervene, reasonable costs incurred by the contractor in connection with such a proceeding, that are not otherwise unallowable by regulation or by separate agreement with the United States, may be allowed if the contracting officer, in consultation with his or her legal advisor, determines that there was very little likelihood that the third party would have been successful on the merits.

(d) To the extent that they are not otherwise unallowable, costs incurred in connection with any proceeding under paragraph (b) of this subsection commenced by a State, local, or foreign government may be allowable when the contracting officer (or other official specified in agency procedures) determines, that the costs were incurred either:

(1) As a direct result of a specific term or condition of a Federal contract; or

(2) As a result of compliance with specific written direction of the cognizant contracting officer.

(e) Costs incurred in connection with proceedings described in paragraph (b) of this subsection, but which are not made unallowable by that paragraph, may be allowable to the extent that:

(1) The costs are reasonable in relation to the activities required to deal with the proceeding and the underlying cause of action;

(2) The costs are not otherwise recovered from the Federal Government or a third party, either directly as a result of the proceeding or otherwise; and

(3) The percentage of costs allowed does not exceed the percentage determined to be appropriate considering the complexity of procurement litigation, generally accepted principles governing the award of legal fees in civil actions involving the United States as a party, and such other factors as may be appropriate. Such percentage shall not exceed 80 percent. Agreements reached under paragraph (c) of this subsection shall be subject to this limitation. If, however, an agreement described in paragraph (c)(1) of this subsection explicitly states the amount of otherwise allowable incurred legal fees and limits the allowable recovery to 80 percent or less of the stated legal fees, no additional limitation need be applied. The amount of reimbursement allowed for legal costs in connection with any proceeding described in paragraph (c)(2) of this subsection shall be determined by the cognizant contracting officer, but shall not exceed 80 percent of otherwise allowable legal costs incurred.

(f) Costs not covered elsewhere in this subsection are unallowable if incurred in connection with:

(1) Defense against Federal Government claims or appeals or the prosecution of claims or appeals against the Federal Government (see 33.201).

(2) Organization, reorganization, (including mergers and acquisitions) or resisting mergers and acquisitions (see also 31.205-27).

(3) Defense of antitrust suits.

(4) Defense of suits brought by employees or ex-employees of the contractor under section 2 of the Major Fraud Act of 1988 where the contractor was found liable or settled.

(5) Costs of legal, accounting, and consultant services and directly associated costs incurred in connection with the defense or prosecution of lawsuits or appeals between contractors arising from either--

(i) An agreement or contract concerning a teaming arrangement, a joint venture, or similar arrangement of shared interest; or

(ii) Dual sourcing, coproduction, or similar programs, are unallowable, except when--

(A) Incurred as a result of compliance with specific terms and conditions of the contract or written instructions from the contracting officer, or

(B) When agreed to in writing by the contracting officer.

(6) Patent infringement litigation, unless otherwise provided for in the contract.

(7) Representation of, or assistance to, individuals, groups, or legal entities which the contractor is not legally bound to provide, arising from an action where the participant was convicted of violation of a law or regulation or was found liable in a civil or administrative proceeding.

(8) Protests of Federal Government solicitations or contract awards, or the defense against protests of such solicitations or contract awards, unless the costs of defending against a protest are incurred pursuant to a written request from the cognizant contracting officer.

(g) Costs which may be unallowable under 31.205-47, including directly associated costs, shall be segregated and accounted for by the contractor separately. During the pendency of any proceeding

by the contracting officer in accordance with, the revision of OMB Circular A-21 in effect on the date of the contract.

(b) Agencies are not expected to place additional restrictions on individual items of cost.

Subparts 31.4 and 31.5--[Reserved]

Subpart 31.6--Contracts with State, Local, and Federally Recognized Indian Tribal Governments

31.601 Purpose.

This subpart provides the principles for determining allowable cost of contracts and subcontracts with State, local, and federally recognized Indian tribal governments.

31.602 General.

Office of Management and Budget (OMB) Circular No. A-87, Cost Principles for State and Local Governments, Revised, sets forth the principles for determining the allowable costs of contracts and subcontracts with State, local, and federally recognized Indian tribal governments. These principles are for cost determination and are not intended to identify the circumstances or dictate the extent of Federal and State or local participation in financing a particular contract.

31.603 Requirements.

(a) Contracts that refer to this Subpart 31.6 for determining allowable costs under contracts with State, local and Indian tribal governments shall be deemed to refer to, and shall have the allowability of costs determined by the contracting officer in accordance with, the revision of OMB Circular A-87 which is in effect on the date of the contract.

(b) Agencies are not expected to place additional restrictions on individual items of cost. However, under 10 U.S.C. 2324(e) and 41 U.S.C. 256(e), the following costs are unallowable:

(1) Costs of entertainment, including amusement, diversion, and social activities, and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).

(2) Costs incurred to influence (directly or indirectly) legislative action on any matter pending before Congress, a State legislature, or a legislative body of a political subdivision of a State.

(3) Costs incurred in defense of any civil or criminal fraud proceeding or similar proceeding (including filing of any false certification) brought by the United States where the contractor is found liable or has pleaded nolo contendere to a charge of fraud or similar proceeding (including filing of a false certification).

(4) Payments of fines and penalties resulting from violations of, or failure to comply with, Federal, state, local, or foreign laws and regulations, except when incurred as a result of compliance with specific terms and conditions of the contract or specific written instructions from the contracting officer authorizing in advance such payments in accordance with applicable regulations in the FAR or an executive agency supplement to the FAR.

(5) Costs of any membership in any social, dining, or country club or organization.

(6) Costs of alcoholic beverages.

(7) Contributions or donations, regardless of the recipient.

(8) Costs of advertising designed to promote the contractor or its products.

covered by paragraph (b) and paragraphs (f)(4) and (f)(7) of this subsection, the contracting officer shall generally withhold payment of such costs. However, if in the best interests of the Government, the contracting officer may provide for conditional payment upon provision of adequate security, or other adequate assurance, and agreement by the contractor to repay all unallowable costs, plus interest, if the costs are subsequently determined to be unallowable.

31.205-48 Deferred research and development costs.

"Research and development," as used in this section, means the type of technical effort described in 31.205-18 but sponsored by a grant or required in the performance of a contract. When costs are incurred in excess of either the price of a contract or amount of a grant for research and development effort, the excess is unallowable under any other Government contract.

31.205-49 Goodwill.

Goodwill, an unidentifiable intangible asset, originates under the purchase method of accounting for a business combination when the price paid by the acquiring company exceeds the sum of the identifiable individual assets acquired less liabilities assumed, based upon their fair values. The excess is commonly referred to as goodwill. Goodwill may arise from the acquisition of a company as a whole or a portion thereof. Any costs for amortization, expensing, write-off, or write-down of goodwill (however represented) are unallowable.

31.205-50 [Reserved]

31.205-51 Costs of alcoholic beverages.

Costs of alcoholic beverages are unallowable.

31.205-52 Asset valuations resulting from business combinations.

(a) For tangible capital assets, when the purchase method of accounting for a business combination is used, whether or not the contract or subcontract is subject to CAS, the allowable depreciation and cost of money shall be based on the capitalized asset values measured and assigned in accordance with 48 CFR 9904.404-50(d), if allocable, reasonable, and not otherwise unallowable.

(b) For intangible capital assets, when the purchase method of accounting for a business combination is used, allowable amortization and cost of money shall be limited to the total of the amounts that would have been allowed had the combination not taken place.

Subpart 31.3--Contracts with Educational Institutions

31.301 Purpose.

This subpart provides the principles for determining the cost of research and development, training, and other work performed by educational institutions under contracts with the Government.

31.302 General.

Office of Management and Budget (OMB) Circular No. A-21, Cost Principles for Educational Institutions, revised, provides principles for determining the costs applicable to research and development, training, and other work performed by educational institutions under contracts with the Government.

31.303 Requirements.

(a) Contracts that refer to this Subpart 31.3 for determining allowable costs under contracts with educational institutions shall be deemed to refer to, and shall have the allowability of costs determined

(9) Costs of promotional items and memorabilia, including models, gifts, and souvenirs.

(10) Costs for travel by commercial aircraft which exceed the amount of the standard commercial fare.

(11) Costs incurred in making any payment (commonly known as a "golden parachute payment") which is--

(i) In an amount in excess of the normal severance pay paid by the contractor to an employee upon termination of employment; and

(ii) Is paid to the employee contingent upon, and following, a change in management control over, or ownership of, the contractor or a substantial portion of the contractor's assets.

(12) Costs of commercial insurance that protects against the costs of the contractor for correction of the contractor's own defects in materials or workmanship.

(13) Costs of severance pay paid by the contractor to foreign nationals employed by the contractor under a service contract performed outside the United States, to the extent that the amount of the severance pay paid in any case exceeds the amount paid in the industry involved under the customary or prevailing practice for firms in that industry providing similar services in the United States, as determined by regulations in the FAR or in an executive agency supplement to the FAR.

(14) Costs of severance pay paid by the contractor to a foreign national employed by the contractor under a service contract performed in a foreign country if the termination of the employment of the foreign national is the result of the closing of, or curtailment of activities at, a United States facility in that country at the request of the government of that country.

(15) Costs incurred by a contractor in connection with any criminal, civil, or administrative proceedings commenced by the United States or a State, to the extent provided in 10 U.S.C. 2324(k) or 41 U.S.C. 256(k).

Subpart 31.7--Contracts with Nonprofit Organizations

31.701 Purpose.

This subpart provides the principles for determining the cost applicable to work performed by nonprofit organizations under contracts with the Government. A nonprofit organization, for purpose of identification, is defined as a business entity organized and operated exclusively for charitable, scientific, or educational purposes, of which no part of the net earnings inure to the benefit of any private shareholder or individual, of which no substantial part of the activities is carrying on propaganda or otherwise attempting to influence legislation or participating in any political campaign on behalf of any candidate for public office, and which are exempt from Federal income taxation under section 501 of the Internal Revenue Code.

31.702 General.

Office of Management and Budget (OMB) Circular No. A-122, Cost Principles for Nonprofit Organizations, sets forth principles for determining the costs applicable to work performed by nonprofit organizations under contracts (also applies to grants and other agreements) with the Government.

31.703 Requirements.

(a) Contracts which refer to this Subpart 31.7 for determining allowable costs shall be deemed to refer to, and shall have the allowability of costs determined by the contracting officer in accordance with, the revision of OMB Circular A-122 in effect on the date of the contract.

(b) Agencies are not expected to place additional restrictions on individual items of cost. However, under 10 U.S.C. 2324(e) and 41 U.S.C. 256(e), the costs cited in 31.603(b) are unallowable.

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

OCT 0

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

Reference: Advanced Technology Program Award Number 70NANB1H3050

Dear Dr. Karron:

I am pleased to transmit three (3) copies of the referenced award. Please review the award documents thoroughly and if you agree with the provisions, sign the three (3) copies of the Financial Assistance Award (CD-450) and return two (2) originally signed copies, including the Special Award Conditions and budget, to:

National Institute of Standards and Technology
Grants and Agreements Management Division
100 Bureau Drive, Building 411, Room A143, Stop 3580
Gaithersburg, MD 20899-3580

You are to retain the third copy of the award document and provisions for your records. This award becomes void if not signed and returned within thirty (30) days of receipt. If you have any questions concerning this award, please contact the NIST Grants Specialist identified in the cooperative agreement special award conditions.

We congratulate you on receiving this award and wish you success in the development and broad dissemination of challenging high-risk technologies that could offer the potential for significant, broad-based economic benefits for the nation.

Sincerely,

Marc Stanley

Marc G. Stanley
Acting Director, Advanced Technology Program

Enclosures

FORM GD-250 (REV 10/98)

U.S. DEPARTMENT OF COMMERCE

GRANT X COOPERATIVE AGREEMENT

FINANCIAL ASSISTANCE AWARD

ACCOUNTING CODE
cc: 1/4721348 Obj. Cl. 4110
Req. No. 1/472-2136 $800,000.00

RECIPIENT NAME
Computer Aided Surgery, Inc.

AWARD NUMBER
70NANB1H3050

STREET ADDRESS
300 East 33rd Street, Suite 4N

FEDERAL SHARE OF COST
$800,000.00

CITY, STATE, ZIP CODE
New York, NY 10016

RECIPIENT SHARE OF COST
$ 36,500.00

AWARD PERIOD
October 1, 2001 through September 30, 2004 (project period)*

TOTAL ESTIMATED COST
$843,000.00 *

AUTHORITY
P.L. 100-418, Section 5131 (codified at 15 USC 278n) as modified by P.L. 102-245

CFDA NO. AND PROJECT TITLE 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

This Award approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, two signed Award documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Award.

X Department of Commerce Financial Assistance Standard Terms and Conditions

X Special Award Conditions

X Line Item Budget

X 15 CFR Part 14, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations

☐ 15 CFR Part 24, Uniform Administrative Requirements for Grants and Agreements to State and Local Governments

☐ OMB Circular A-21, Cost Principles for Educational Institutions

☐ OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments

☐ OMB Circular A-122, Cost Principles for Nonprofit Organizations

X 48 CFR Part 31, Contract Cost Principles and Procedures

☐ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

X Other(s) General Terms and Conditions, Advanced Technology Program (ATP)(8/01); Program Specific Audit Guidelines for ATP Cooperative Agreements with Single Companies (9/99)

*** Multi-year Project. See Special Award Condition # 06.**

B-AE93-N-C-F-N-A-36-51000 EIN: 13-388-9180 472/B.J.Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER	TITLE	DATE
Marilyn Goldstein Marilyn J. Goldstein	GRANTS OFFICER	9-29-01
TYPED NAME AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	TITLE	DATE
[signature]	President	5 Oct 01

ORIGINAL

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

. RECIPIENT ADMINISTRATOR CONTACT

he Recipient Administrator Contact's name, title, address, and lephone number are:

'echnical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

\dministrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

. GRANTS OFFICER

he Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

. GRANTS SPECIALIST

he Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

. PROGRAM OFFICERS

The Technical Manager's name, address, and telephone umber are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3176

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01, 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a **three-year** period (referred to as the "project period") for a total amount of **$2,000,000.00** in Federal funds. However, Federal funding available at this time is limited to **$800,000.00** for the first year period from **October 1, 2001 through September 30, 2002** (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the **second** and **third** year(s) will be made in writing **by the Grants Officer**. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

ojected budget amounts and periods:

ear 2: $600,000.00 (From 10/01/02 to 09/30/03)
ear 3: $600,000.00 (From 10/01/03 to 09/30/04)

. COST SHARE

or the first year period, the cost sharing ratio (direct costs ily) applicable to this award is the Recipient's contribution of 61% ($30,000.00) and NIST's contribution of 96.39% 800,000.00).

. PERSONNEL AND CONSULTANT REQUIREMENT

ne Recipient must provide to the ATP Project Manager in writing ithin 60 days of project start date, identification of the ersonnel on the project and the percentage of time including onsultants.

. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

ne Recipient, whether receiving Federal Funds or only providing atching funds, must have a functioning financial management stem that meets the provisions of 15 CFR 14.21 to ensure oper accountability of funds. Therefore, Computer Aided rgery, Inc., must submit an **accounting system certification** sued by an Independent Certified Public Accountant (CPA) to e NIST Grants Officer within 90 days from the date of this ward.

). DEFERRAL OF REVIEW OF USE OF HUMAN SUBJECTS

ased upon a review of the proposal dated July 6, 2001, IST has determined that the involvement of human subjects in search identified herein meets the criteria to qualify for a eferred review. This award is made in accordance with 15 FR 27.118, which permits research that does not involve uman subjects to proceed even though human subjects may involved at a later stage during the project period. In cordance with the 8/01 ATP General Terms and Conditions 19, the Recipient must submit the following documentation ior to Year 3 of the project and prior to any research that ay involve human subjects, to the ATP Project Manager for view and approval by appropriate NIST officials:

a) Documentation establishing approval of the project by an Institutional Review Board qualified under 15 CFR 27.103, OR

b) Documentation to support an exemption for the project pursuant to 15 CFR 27.101(b).

ne documentation requirements are available on the ATP ebsite at http://www.atp.nist.gov, outlined in the ATP oklet titled "Guidelines and Documentation Requirements for search Involving Human and Animal Subjects." No volvement of human subjects in research may be undertaken conducted, or costs involving human subjects research curred or charged to the project, until the NIST Grants ficer's approval of the above documentation is obtained in iting.

REV Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$843,000	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C. PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 419,000			$ 419,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
9 Write Level of Detail Management code			$ 211,000	$ 211,000
10: Install click stream technology on clients			$221,500	$221,500
I. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See Instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE ____ OF ____ PAGES

1. TYPE OF PAYMENT REQUESTED
   a. "X" one or both boxes: ☐ ADVANCE ☐ REIMBURSEMENT
   b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☐ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATION ELEMENT TO WHICH THIS REPORT IS SUBMITTED

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

6. EMPLOYER IDENTIFICATION NUMBER

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER

8. PERIOD COVERED BY THIS REQUEST
   FROM *(month, day, year)*
   TO *(month, day, year)*

9. RECIPIENT ORGANIZATION

Name :

Number and Street :

City, State and ZIP Code :

10. PAYEE *(Where check is to be sent is different than item 9)*

Name :

Number and Street :

City, State and ZIP Code :

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ▶		(a)	(b)	(c)	TOTAL
a.	Total program outlays to date *(As of date)*	$	$	$	$
b.	*Less:* Cumulative program income				
c.	Net program outlays *(Line a minus line b)*				
d.	Estimated net cash outlays for advance period				
e.	Total *(Sum of lines c & d)*				
f.	Non-Federal share of amount on line e				
g.	Federal share of amount on line e				
h.	Federal payments previously requested				
i.	Federal share now requested *(Line g minus line h)*				
j.	Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
	2nd month				
	3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 2-9
Prescribed by Office of Managem
Cir. No. A-102 and A-110

This form was electronically produced by Elite Federal Forms, Inc.

FINANCIAL STATUS REPORT

(Short Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report Is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No. 0348-0038	Page	of pages

3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report ☐ Yes ☐ No	7. Basis ☐ Cash ☐ Accrual

8. Funding/Grant Period *(See Instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays			
b. Recipient share of outlays			
c. Federal share of outlays			
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share *(Sum of lines c and f)*			
h. Total Federal funds authorized for this funding period			
i. Unobligated balance of Federal funds *(Line h minus line g)*			

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislatio*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and
Signature of Authorized Certifying Official	Date Report Submitted

This form was electronically produced by Elite Federal Forms, Inc.

Standard
Prescribed by OMB Cir

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272-A.

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted

2. RECIPIENT ORGANIZATION

Name

Number and Street

City, State and ZIP Code

3. FEDERAL EMPLOYER IDENTIFICATION NO.

4. Federal grant or other identification number

5. Recipient's account number or identifying number

6. Letter of credit number

7. Last payment voucher number

Give total number for this period

8. Payment Vouchers credited to your account

9. Treasury checks received *(whether or not deposited)*

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*

TO *(month, day, year)*

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	$
b. Letter of credit withdrawals	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	
f. Gross disbursements	
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	
i. Adjustments of prior periods	
j. Cash on hand end of period	$

12. THE AMOUNT SHOWN ON LINE 11j ABOVE REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE

DATE REPORT SUBMITTED

TYPED OR PRINTED NAME AND TITLE

TELEPHONE *(Area Code Number, Extension)*

THIS SPACE FOR AGENCY USE

AC ENDOR/MISCELLANEOUS P ENT ENROLLMENT FORM

OMB No. 1510-0056
Expiration Date 06/30/93

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment-related information processed through the Vendor Express Program. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion.

PRIVACY ACT STATEMENT

The following information is provided to comply with the Privacy Act of 1974 (P.L. 93–579). All information collected on this form is required under the provisions of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Treasury Department to transmit payment data, by electronic means to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

AGENCY INFORMATION

FEDERAL PROGRAM AGENCY

AGENCY IDENTIFIER:	AGENCY LOCATION CODE (ALC):	ACH FORMAT: ☐CCD+ ☐CTX ☐CTP

ADDRESS:

CONTACT PERSON NAME: | TELEPHONE NUMBER ( )

ADDITIONAL INFORMATION:

PAYEE/COMPANY INFORMATION

NAME | SSN NO. OR TAXPAYER ID NO.

ADDRESS

CONTACT PERSON NAME: | TELEPHONE NUMBER: ( )

FINANCIAL INSTITUTION INFORMATION

NAME:

ADDRESS:

ACH COORDINATOR NAME: | TELEPHONE NUMBER: ( )

NINE-DIGIT ROUTING TRANSIT NUMBER: ___ ___ ___ ___ ___ ___ ___ ___ ___

DEPOSITOR ACCOUNT TITLE:

DEPOSITOR ACCOUNT NUMBER: | LOCKBOX NUMBER:

TYPE OF ACCOUNT: ☐CHECKING ☐SAVINGS ☐LOCKBOX

SIGNATURE AND TITLE OF AUTHORIZED OFFICIAL: (Could be the same as ACH Coordinator) | TELEPHONE NUMBER: ( )

462

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General

National Institute of Standards and Technology

Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies

September 1999

Office of Audits, Atlanta Regional Office

TABLE OF CONTENTS

Chapter 1 - General Guidance

Audit Requirements 1
Objectives 2
Frequency 2
Engagement Letter 2
Protection of Confidential Information 3
Criteria 3

Chapter 2 - Reporting Requirements

Report Package 4
Submission of Reports 5

Chapter 3 - The Schedule of Fund Sources and Project Costs 6

Chapter 4 - The Auditor's Opinion on the Schedule of Fund Sources and Project Costs

Overview 7
Cost Principles 7
Cost Limitations 8
Direct Costs vs. Indirect Costs 8
Audit Objectives 9
Suggested Audit Procedures 9

Chapter 5 - The Attestation Engagement

Overview 11
Management Assertions, Compliance Requirements and Suggested Examination Procedures
1. **Matching or Cost-Sharing** 11
2. **Property Management** 12
3. **Procurement and Suspension and Debarment** 13
4. **Federal Reporting** 14
5. **Subcontractors/Subrecipients** 15

Appendices

Appendix A - Schedule of Fund Sources and Project Costs. 16
Appendix B - Independent Auditors Report on the Schedule of Fund Sources & Project Costs 17
Appendix C - Opinion on Management's Assertions on Compliance 18

Chapter 1. General Guidance

Audit Requirements: The Advanced Technology Program (ATP) is a cost-sharing program designed to assist United States industry and businesses pursue high risk, enabling technologies with significant commercial and economic potential. The statutory authority for ATP, 15 USC Sec. 278n, requires that NIST establish procedures regarding financial reporting and auditing to ensure that cooperative agreements are used for their specified purposes. Pursuant to the Inspector General Act of 1978, as amended, 5 USC App., all audits of financial assistance are to be performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States. These audit requirements can be met by conducting an audit of the ATP financial statement, "Schedule of Fund Sources and Project Costs" and an examination-level attestation engagement of management's assertions regarding compliance with laws and regulations.

The ATP financial statement will be audited using generally accepted auditing standards which have been incorporated into the Government Auditing Standards. The examination-level compliance attestation engagement will be conducted in accordance with Government Auditing Standards and the standards contained in the Statement on Standards for Attestation Engagement (SSAE) No. 3, *Compliance Attestation,* as amended by SSAE No. 9, *Statement of Standards for Attestation Engagement Nos. 1, 2, and 3*, issued by the American Institute of Certified Public Accountants (AICPA). A compliance attestation engagement, conducted in accordance with SSAE No. 3, as amended, is a type of financial-related audit under Government Auditing Standards.

These guidelines are to be used by independent auditors to perform the required program-specific audits of ATP recipients **except** when ATP recipients are required to comply with the Single Audit Act of 1996 and Office of Management and Budget (OMB) Circular A-133, *"Audits of States, Local Governments and Non-Profit Organizations."* For recipients required to have annual audits in compliance with OMB Circular A-133, these guidelines can be used to identify the allowability of specific cost elements and other programmatic compliance requirements which may be tested.

These guidelines are not intended to be a complete manual of procedures, nor are they intended to supplant the auditor's judgment of the work required to meet the audit's objectives. These guidelines may not cover all circumstances encountered while performing the program-specific audit, similarly not all procedures will apply to every situation. Auditors must use their professional judgment in determining the work necessary to render the required opinions.

Different guidelines will be used by single companies from those used by joint venture participants because of differing requirements for each of these types of award recipients. A single company is defined by NIST as a small, medium, or large for-profit company. A single company can receive up to $2 million of ATP funds over a period not to exceed three (3) years.

ATP funds may only be used to pay for direct costs for single company recipients. Single company recipients are responsible for funding all of their overhead or indirect costs.

Small and medium size single companies are not required to provide a cost-share of direct costs, however, they may pay a portion of the direct costs in addition to paying for all the indirect costs allocated to the award. Large companies must cost-share at least 60 percent of the yearly total project costs (direct and indirect costs). A large company is defined as any business, including any parent company plus related subsidiaries, having annual revenues in excess of $2.721 billion. (Note that the revenue requirement for defining a large company will likely change annually as reflected in the ATP Proposal Kit). As with small and medium sized companies, ATP funds can only be used to pay for direct costs. However, large companies may use their overhead/indirect costs allocated to the project to meet their cost-share requirement.

All federal programs are assigned a number in the Catalog of Federal Domestic Assistance (CFDA). The CFDA number for the Advanced Technology Program is 11.612.

Objectives: The opinions on the program financial statement and management's assertions regarding compliance will be used as a tool by program managers and grant officials in meeting their responsibilities for ensuring that federal funds are spent for their intended purposes and in accordance with laws and regulations.

Frequency: ATP recipients shall have a program-specific audit performed in accordance with the following schedule:

- For awards less than 24 months, a program-specific audit is required only at the end of the project.

- For 2- and 3-year awards, a program-specific audit is required after the first year and at the end of the project.

The program-specific audit is to cover the period elapsed since the last program-specific audit of the company or since the project began if the audit is the initial audit. The NIST Grants Officer may amend an award to extend the project period but provide no additional funding. This is known as a no-cost extension. In the case of a no-cost extension to the first year of an award, the audit should include project funds and project costs for the first year and the extension period.

Engagement Letter: A letter of engagement between the ATP recipient and the auditor conducting the program-specific audit shall specifically include a provision that the auditor is required to provide the Secretary of Commerce, the Office of Inspector General, and the U.S. General Accounting Office or their representatives access to working papers or related documents. Access to working papers includes making necessary photocopies.

Protection of Confidential Information: Certain information obtained in this engagement is exempt from disclosure under the Freedom of Information Act (FOIA). Exempt from FOIA disclosure is information on the ATP recipient's business operation and trade secrets.

Criteria: The auditor should review the cooperative agreement which stipulates all required award terms and conditions including the applicable administrative requirements and cost principles. In addition, the following documents should be available:

Department of Commerce Requirements

- Department of Commerce (DOC) Financial Assistance Standard Terms and Conditions.
- Financial Assistance Award (Form CD-450) and any amendment to the Financial Assistance Award (Form CD-451) which incorporates the approved budget, as described on Form NIST-1262, page 3.
- General Terms and Conditions - Advanced Technology Program.
- Special Award Conditions - Advanced Technology Program.
- Advanced Technology Program Proposal Preparation Kit (the kit in effect at the time the proposal was submitted). The Kit includes the 1) Advanced Technology Program (ATP) Public Law 100-418 as amended by Public Law 102-245, and 2) Advanced Technology Program (ATP) Rule, Title 15, CFR Part 295.

Administrative Requirements (As Applicable)

- 15 CFR Part 14, *"Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations and Commercial Organizations,"* (DOC's implementation of OMB Circular A-110).

Cost Principles (As Applicable)

- Federal Acquisition Regulations (FAR) System, Part 31, "*Contract Cost Principles and Procedures."*
- Office of Management and Budget (OMB), Circular A-21, *"Cost Principles for Educational Institutions."*
- Office of Management and Budget (OMB), Circular A-122, *"Cost Principles for Nonprofit Organizations."*
- 45 CFR Part 74, Appendix E, "*Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals."*

Chapter 2. Reporting Requirements

Report Package: The report package should include the following:

- A Schedule of Fund Sources and Project Costs including disclosure notes prepared by the ATP recipient. The schedule should include the most recently approved project budget. The budget information is found on Form NIST-1262, page 3. Chapter 3 of these guidelines provides further details on the preparation of the schedule. Appendix A provides an illustrative example.

- An opinion on the Schedule of Fund Sources and Project Costs of the ATP award. Chapter 4 of these guidelines includes a discussion of the cost principles governing the project costs. The auditor's opinion should be issued in accordance with the AICPA's Codification of Statement of Auditing Standards, Section 623, Paragraph 22, *Special Purpose Financial Presentation to Comply with Contractual Agreement or Regulatory Provisions*. Appendix B provides an illustrative example.

- An opinion on management's assertions on the entity's compliance with specified requirements applicable to the ATP program. The practitioner's opinion should be issued in accordance with the AICPA's Statement on Standards for Attestation Engagements No. 3, *Compliance Attestation,* as amended by SSAE No. 9, *Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2, and 3*. The management assertions are found in Chapter 5 of these guidelines. Appendix C provides an illustrative example which includes management's assertions as part of the first paragraph of the report. It is also acceptable to refer to a separate report which includes management's assertions. This separate management report **MUST** accompany the audit report package.

- A written communication of any reportable conditions or material weaknesses which were noted in the audit of the Schedule of Fund Sources and Project Costs or during the compliance attestation engagement that could adversely affect the entity's ability to report financial data or comply with the specified compliance requirements. AICPA Statement of Auditing Standards (SAS) No. 60, *Communication of Internal Control Structure Related Matters Noted in an Audit*, requires these internal control deficiencies be communicated to management. These guidelines require the communication be in writing. A report on the Internal Controls prepared in accordance with Government Auditing Standards is not required for financial-related audits.

- A Schedule of Findings and Questioned Costs when applicable. This schedule will include all material noncompliance with provisions of laws, regulations or the cooperative agreement. It will also include all known questioned costs which are greater than $10,000 identified through the audit of the Schedule of Fund Sources and Project Costs or in the examination of the management assertions. Whenever possible, identified findings should be quantified. The reported noncompliance and questioned costs should be developed with information necessary to facilitate the audit resolution process (i.e., the size of the universe and corresponding dollar amount, size and dollar

amount of the sample, and number and corresponding dollar amount of the instances of noncompliance). Because independent auditors do not disallow costs, questioned costs are identified for possible disallowance by the Department of Commerce.

- A Corrective Action Plan when applicable. Management should describe the corrective action taken or planned in response to the findings and questioned costs identified by the auditor. The plan should also include the status of corrective actions taken on prior findings resulting from other independent audits including audits performed by the Office of Inspector General or Defense Contract Audit Agency.

Submission of Reports: The report package should be submitted within 90 days of the end of the reporting period. The ATP recipient should submit with the report package the company's most recent audited or reviewed financial statements. Two copies should be submitted to the Department of Commerce. One copy should be submitted to the NIST Grants Officer at the following address:

National Institute of Standards & Technology
Grants Office - Advanced Technology Program
Cooperative Agreement No. _____
100 Bureau Drive, Stop 3576
Building 411, Room 143
Gaithersburg, Maryland 20899-3576

The other copy should be forwarded to the Office of Inspector General at the following address:

U.S. Department of Commerce
Office of Inspector General
ATTN: ATP Program-Specific Audit Report Coordinator
401 West Peachtree Street, NW, Suite 2742
Atlanta, Georgia 30308

In the accompanying transmittal letter, please provide the name and phone number of the company's designated contact person in the event of questions about the submitted reports.

Chapter 3. The Schedule of Fund Sources and Project Costs

The Schedule of Fund Sources and Project Costs as presented in Appendix A will be prepared by the ATP recipient from the company's accounting records. The Schedule should report the latest approved budget, for the period being audited, as identified on Form NIST-1262, page 3, and the actual fund sources and project costs incurred for the reporting period. Project costs include costs allowable under the applicable cost principles subject to all limitations and exclusions set forth in the award including the award's special and general terms and conditions, and DOC's financial assistance standard terms and conditions. In addition, the recipient should review the guidance included in ATP's Proposal Preparation Kit for the allowability or valuation of a specific cost element. If the aforementioned documents are silent on the accounting for a specific item of cost, then generally accepted accounting principles should be used.

The ATP recipient should prepare adequate disclosure notes to describe the basis of the schedule's presentation and any significant accounting policies used in preparing the schedule. In addition, the notes should include a general description of the company receiving the ATP award, a general project description, basic award terms such as the length of the award, the amount of federal funding, and the recipient's required cost-share. When appropriate, disclosure notes should also include related party transactions, subsequent events, and material questioned costs.

4. The Auditor's Opinion on the Schedule of Fund Sources and Project Costs

Overview: The Schedule of Fund Sources and Project Costs is the ATP financial statement. This program financial statement should be audited under generally accepted auditing standards incorporated into Government Auditing Standards. The opinion on the Schedule of Fund Sources and Project Costs should be prepared in accordance with the AICPA's Codification of Statement of Auditing Standards, Section 623, Paragraph 22, *Special-Purpose Financial Presentations to Comply with Contractual Agreement or Regulatory Provisions.*

The Schedule of Fund Sources and Project Costs is prepared in conformance with the terms of the award and consistent with the cost principles which govern the expenditures of funds. This presentation of project income and expenditures is referred to as an other comprehensive basis of accounting. If material questioned costs are found while the auditor is forming an opinion of the ATP financial statement or during the attestation engagement, the Schedule of Fund Sources and Project Costs should remain unchanged and include the total project costs incurred, including the material questioned costs. The costs questioned should be disclosed in the accompanying notes to the ATP financial statement. With adequate note disclosure, the auditor can issue an unqualified opinion with an explanatory paragraph following the opinion, as appropriate.

Cost Principles: There are federal cost principles for each type of recipient receiving federal assistance. The cost principles applicable to the recipient are stated in the award document. Allowability of costs is determined as follows:

For-profit organizations	-	Federal Acquisition Regulations (FAR) Part 31, *"Contract Cost Principles and Procedures"*
Non-profit organizations	-	OMB Circular A-122, *"Cost Principles for Nonprofit Organizations"*
Educational organizations	-	OMB Circular A-21, *"Cost Principles for Educational Organizations"*
Hospitals	-	45 CFR Part 74, Appendix E, *"Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals"*

ATP was created as a cost reimbursement research and development vehicle. NIST built the cost reimbursement theory into the ATP regulation and cooperative agreements by requiring compliance with applicable federal administrative requirements and cost principles. Reimbursement claims to NIST using a basis other than cost (e.g. GSA schedule, commercial price, etc.) are not allowable under the terms of ATP cooperative agreements. Single company recipients may only use actual costs incurred during the award period as the basis for any claims.

Cost Limitations: The following costs are not allowable under the ATP program regardless of whether they are allowable under the FAR or OMB cost principles:

- Profit, management fees, interest on borrowed funds, and facilities capital cost of money.
- Bid and Proposal costs, tuition costs, marketing surveys, or commercialization studies and general business planning unless they are incorporated into a federally approved indirect cost rate. However, a university participating in an ATP award as a subcontractor/subrecipient may include tuition or other forms of compensation in lieu of wages paid to university students working on ATP projects as provided in OMB Circular A-21, Section J.41.
- Direct charges for the construction of new buildings or extensive renovations of existing buildings.
- Subcontract costs, if the subcontract is to another part of the same company or to another company with identical or nearly identical ownership.

Refer to the ATP Proposal Preparation Kit for further details regarding the unallowable costs cited above.

The award terms and conditions stipulate prior approval requirements. In addition to the prior approval requirements specified in 15 CFR Part 14, the following are allowable ONLY IF prior approval is obtained from the NIST Grants Officer:

- Budget transfers among direct cost categories exceeding 10 percent of the total annual budget.
- Revisions to ownership and/or dissolution when a company is acquired by a foreign company.
- Changes in use of human and animal subjects.
- Construction costs of experimental research and development facilities provided that the equipment or facilities are essential for carrying out the proposed scientific and technical project and are approved by the NIST Grants Officer.

Direct Costs vs. Indirect Costs: Single company ATP recipients are reimbursed for allowable direct costs only. Indirect costs for single companies are unallowable for reimbursement with Federal funds and must be absorbed by the single companies. If indirect costs are not part of the cost-share computation, the indirect costs are not required to be audited. **Note**, beginning with proposals submitted on or after December 1997, large company recipients are required to cost-share at least 60 percent of the yearly total project costs (direct and indirect costs). Indirect costs incurred by a large company and allocable to the ATP award may be used to meet the company's cost-sharing requirement. If a large company recipient includes indirect cost as part of their cost-share, the indirect costs are required to be audited.

Small and medium size single companies' cost-sharing of any direct costs, and large single company cost-sharing of direct and indirect costs are defined based on the company's proposal and approved budget. The cost-sharing amount is made part of the award and must 1) meet the criteria stipulated in the administrative requirements of 15 CFR Part 14, 2) be allowable under

the applicable federal cost principles, and 3) be subject to audit.

Costs claimed as indirect costs are subject to all the same limitations and prior approval requirements as direct costs. In order to be reimbursed for indirect costs, a large company claiming indirect costs must have an indirect cost rate or proposal approved by its federal cognizant agency,. The indirect cost rate proposals provide a basis for allocating indirect costs to federal programs. They should be submitted by the company to its cognizant federal agency within 90 days of receiving an ATP award.

Indirect costs must be calculated in accordance with an approved indirect cost proposal or a negotiated indirect cost rate. Indirect cost rates are normally negotiated based on the entities' fiscal year. Regardless of any approved indirect cost rate applicable to the award, the maximum dollar amount of allocable indirect costs will not exceed the line item for indirect costs contained in the approved budget.

Audit Objectives: Determine whether the ATP award funds (federal and committed non-federal award funds) were expended only for allowable activities in conformance with provisions of the applicable cost principles, limitations or exclusions set forth in the cooperative agreement award, applicable terms and conditions incorporated in the award, (i.e., Special Award Conditions, ATP General Terms and Conditions and DOC Financial Assistance Standard Terms and Conditions).

Suggested Audit Procedures: These procedures are provided to assist the auditors in planning and performing tests of the ATP award. Auditor judgment is necessary to determine whether the suggested audit procedures are sufficient to achieve the stated audit objective. The following are the suggested audit procedures for determining the allowability of costs in accordance with the cost principles:

1. Obtain the latest approved budget (Form NIST-1262, page 3) for the project period under audit.

2. Test that the costs claimed are within the approved budget.

3. Test that the costs are actual costs incurred for the ATP award in accordance with the applicable cost principles and not budgeted or projected amounts.

4. Test that the cost conforms to any limitations or exclusions set forth in the cooperative agreement award, applicable terms and conditions incorporated in the award, i.e., Special Award Conditions, ATP General Terms and Conditions and DOC Financial Assistance Standard Terms and Conditions.

5. Test that the cost conforms with the allocability provisions of applicable cost principles.

6. Ascertain that the cost has been given consistent accounting treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives.

7. Test on a sample basis that the cost charged to ATP is a net cost, i.e., all applicable credits, volume or cash discounts, refunds, rental income, trade-ins, scrap sales, etc., have been subtracted.

8. Examine on a sample basis the underlying documentation, (e.g., time and attendance payroll records, time and effort records for employees charged to more than one activity, approved purchase orders, vendor invoices, canceled checks, etc.) and determine that the cost is correctly charged as to project, account, amount and period.

9. For wages, salaries and fringe benefits, test on a sample basis that the employee's total compensation is consistent with established company practices for that category of employee.

10. Test, on a sample basis, that charges for fringe benefits including sick leave, vacation leave, life and health insurance, and pension plans are supported by a plan and the allocations are based on the benefits received by different classes of employees within the organization.

11. Test, on a sample basis, that depreciation is not being claimed on assets or a portion of the assets purchased with federal funds.

Steps 12 through 14 are for companies providing indirect cost as a required cost-share.

12. Test the indirect cost pools allocable to the ATP award to ascertain that the pools include only allowable costs in accordance with applicable cost principles.

13. When DOC is the cognizant agency, test that the methodology used in allocating costs to ascertain if it produces an equitable distribution of costs.

14. If the company has a negotiated indirect cost rate, select a sample of claims for reimbursement and verify that the rates used are in accordance with the rate agreement, that rates were applied to the appropriate bases, and that amounts claimed were the product of applying the rate to the applicable base.

Chapter 5. The Attestation Engagement

Overview: The practitioner is required to obtain written assertions from management as part of the compliance attestation engagement performed in accordance with the AICPA's Statement on Standards for Attestation Engagement (SSAE) No. 3, *Compliance Attestation*, as amended by SSAE No. 9, *Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2, and 3.* The written assertion may be provided to the practitioner in a representation letter or may be presented in a separate report that will accompany the practitioner's report. When a separate management report does not accompany the practitioner's report, the first paragraph of the report should also contain a list of management's assertions.

In addition to the five specific assertions that follow, management's written representations should include the general matters required by paragraph 67 of SSAE No. 3, as amended. Management's representations are an integral part of the engagement. Materiality relates to each specific management assertion.

Management Assertions, Compliance Requirements and Suggested Examination Procedures:

1. Matching or Cost-sharing

Management Assertion. *The cost-share established in the budget of the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14 Section 23 and conform to the limitations in 15 CFR Part 295.2(l).*

Compliance Requirement - The ATP statute and implementing regulations require that large companies receiving an award as a single company must cost-share at least 60 percent of the yearly total project costs (direct and indirect costs). Section 295.2(l) of the ATP implementing regulations has defined the term "matching funds or cost-sharing" to mean that portion of project costs not borne by the federal government. Sources of revenue to satisfy the required cost-share include cash and in-kind contributions. In-kind contributions shall be valued in accordance with 15 CFR Part 14 Section 23. ATP restricts the total value of in-kind contributions that can be used to satisfy the cost-share by requiring that such contributions not exceed 30 percent of the non-federal share of total project costs.

Subcontractors may not contribute towards the cost-share requirement. An ATP recipient cannot use funds received from other federal programs to meet the required cost-share of the ATP award. .

Suggested Examination Procedures

a. Ascertain the cost-share provided by the ATP recipient. Determine whether the recipient met the required cost-share specified by their approved budget.

b. Ascertain that the cost-share provided did not come from a subcontractor to the project or from other federal sources.

c. Inquire of management whether the costs charged to the ATP project have been used to meet cost-sharing or matching requirements of other federally supported activities.

d. If in-kind contributions are part of the cost-share, trace these contributions to the company's accounting and summary records to determine that the value of the in-kind contribution is in accordance with 15 CFR Part 14 Section 23 and does not exceed the limitations imposed by 15 CFR Part 295.2(l).

2. Property Management

Management Assertion. *Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.*

Compliance Requirement - Title to equipment acquired using federal financial assistance vests with the recipient. The recipient agrees to use the equipment for the authorized purpose of the project as long as it is needed and will not encumber the asset. There are no requirements pertaining to equipment with a cost of less than $5,000. NIST has disposition authority as described in 15 CFR Part 14 Section 34.

Equipment records shall be maintained, a physical inventory of equipment taken at least once every two years and reconciled to the equipment records, an appropriate control system should be used to safeguard equipment, and equipment shall be adequately maintained.

While title to property and equipment vests with the recipient, the recipient has no cost basis in the assets purchased with government funds. The recipient's fixed asset system, therefore, must clearly identify that federal funds are the source of funding for the assets. The company is neither entitled to a depreciation deduction on their corporate tax return nor the R & D credit based on federal expenditures under this program.

Suggested Examination Procedures

a. Ascertain that the recipient has a fixed asset system to identify equipment purchased, including the source of funds for equipment, percentage of federal ownership, location, cost and other pertinent information.

b. Ascertain that a physical inventory is conducted at least once every two years.

c. Inquire as to the disposal of ATP funded equipment during the award period. Ascertain whether disposition instructions were requested from NIST and, if so, were they followed. If disposition instructions were not requested, did the disposition of property meet the requirements of 15 CFR Part 14, Section 34.

3. Procurement and Suspension and Debarment

Management Assertion. *Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subawards have not been made to any organizations or its principals listed in the "List of Parties Excluded From Federal Procurement or Nonprocurement Programs," issued by General Service Administration.*

Compliance Requirement - The purpose of federal procurement requirements is to provide to the maximum extent practical open and free competition. Recipients will use their own written procurement procedures provided these procedures conform to federal law and regulations identified in 15 CFR Part 14 Sections 40-48.

Recipients are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include procurement contracts for goods or services equal to or in excess of $100,000 and all nonprocurement transactions (e.g., subawards to subcontractors/ subrecipients). Requirements for suspension and debarment are contained in 15 CFR Part 26.

Suggested Examination Procedures

a. Review the recipient's written procurement policies. Verify that the policies comply with applicable federal requirements. If the previous program-specific audit did not disclosed any problems with the recipient's procurement policies, then examine only changes to those policies since the previous audit.

b. Test a representative sample of procurement transactions. Evaluate whether the contract files maintain sufficient detail to document the significant history of the procurement, including the rationale for method of procurement, selection of contract type, contractor selection or rejection, and the basis of contract price.

c. Inquire about the rationale for any procurement with limited competition and ascertain if the limitation was justified.

5. Subcontractors/Subrecipients

Management Assertion. *The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award and sanctions are specified for the subcontractor's/subrecipient's noncompliance.*

Compliance Requirement - The ATP recipient is ultimately responsible to NIST for funds passed to a subcontractor/subrecipient. For the purpose of these guidelines, a subcontractor/ subrecipient is defined as an organization which receives a portion of the financial assistance from the ATP recipient and assists the recipient in meeting the project's goals. This definition does not include the procurement of goods and services.

The ATP recipient should include in each agreement with its subcontractors/subrecipient the requirement for adherence to the federal laws and regulations as required by NIST's Advanced Technology Program. Subcontractors/subrecipients are required to have an audit performed in accordance with the ATP Program-Specific Audit Guidelines if the subcontractor/subrecipient has received more than $300,000 under an ATP award.

Suggested Examination Procedures

a. Test the agreements to determine that the ATP recipient required adherence to federal laws, regulations and provisions of the cooperative agreement.

b. Ascertain whether the ATP recipient received the subcontractor's/subrecipient's audit reports and the ATP recipient required the subcontractor/subrecipient to take timely corrective actions on deficiencies identified in the audits.

c. When audit reports are not required from subcontractors/subrecipients, review the ATP recipient's monitoring procedures to ascertain if the subcontractor/ subrecipient used federal funds for authorized purposes and what action was taken in response to findings.

d. Test the agreements to determine that there are sanctions in place for noncompliance with laws and regulations as specified by the ATP award and if noncompliance was found that the sanctions were enforced.

Schedule of Fund Sources and Project Costs
for NIST's Cooperative Agreement 70NANB#H####
CFDA 11.612
For the Period of xx/xx/xx - xx/xx/xx

	Approved Budget	Actual Receipts & Project Costs
Fund Sources		
ATP Award Funds		
Recipient's Contribution		
Program Income		
Other		
Total Fund Sources		
Direct Project Costs		
Direct Costs		
Personnel Salaries		
Technical		
Administrative		
Fringe Benefits		
Technical		
Administrative		
Travel		
Equipment		
Materials/Supplies		
Subcontracts		
Other		
Total Direct Costs		
Total Indirect Costs[1]		
Total Project Costs		

[1]Include indirect costs if indirect costs are claimed as part of a required cost-share.

Independent Auditor's Report on The Schedule of Fund Sources and Project Costs for NIST ATP Cooperative Agreement Number 70NANB#H#### For the Period of xx/xx/xx to xx/xx/xx

Independent Auditor's Report

[Addressee]

We have audited the accompanying Schedule of Fund Sources and Project Costs of [single company] as of [date of this report]. This Schedule of Fund Sources and Project Costs is the responsibility of [single company's] management. Our responsibility is to express an opinion on the Schedule of Fund Sources and Project Costs based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Fund Sources and Project Costs are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Fund Sources and Project Costs. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Fund Sources and Project Costs. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Fund Sources and Project Costs was prepared for the purpose of complying with the award requirements of the ATP cooperative agreement number 70NANB#H#### entered into by [single company] and the U.S. Department of Commerce as described in Note X. This Schedule was prepared in conformance with the award requirements which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the Schedule of Fund Sources and Project Costs referred to above presents fairly, in all material respects,[2] the source of funds and project costs of [single company] for the period [year end (date)/period from (date) to (date)] in conformity with the basis of accounting described in Note X.

This report is intended solely for the information and use of the audit committee, management and the U.S. Department of Commerce and should not be used for any other purpose.

[Signature]
[Date]

---

[2] The auditor should modify the standard report and issue a qualified, adverse or disclaimer of opinion, as appropriate, in the following circumstances:
- The ATP recipient does not adjust the Schedule of Fund Sources and Project Cost or disclose the material questioned costs in the accompanying notes.
- In forming an opinion on the Schedule of Fund Sources and Project Costs the extent of other potentially unallowable costs in transactions not tested should be considered.

Opinion on Management's Assertions on Compliance with Specified Requirements Applicable to the NIST Advanced Technology Program Cooperative Agreement Number 70NANB#H####

Independent Accountant's Report

[Addressee]

We have examined management's assertions, that [single company] complied with the following specified requirements, relative to the Company's Schedule of Fund Sources & Project Costs for the NIST ATP Cooperative Agreement No. 70NANB#H#### for the period from [date] to [date] (list compliance requirements as shown below or attach management assertions in accompanying management report).

- *The cost-share established by the budget in the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(l).*

- *Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.*

- *Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subawards have not been made to any organizations or its principals listed in the "List of Parties Excluded From Federal Procurement or Nonprocurement Programs," issued by General Service Administration.*

- *The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.*

- *The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award and sanctions are specified for the subcontractor's/subrecipient's noncompliance.*

Management is responsible for [single company's] compliance with those requirements. Our responsibility is to express an opinion on management's assertions about [single company's] compliance based on our examination.

Our examination was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the NIST Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies, issued by the U.S. Department of Commerce, Office of Inspector General, dated May 1999 and, accordingly, included examining, on a test basis, evidence about [single company's] compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on [single company's] compliance with specified requirements.

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

3

July 22, 2002

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050
Amendment No. 03

Dear Dr. Karron:

Enclosed please find an original and two (2) copies of Amendment No. 03 to the above referenced Cooperative Agreement. Within thirty (30) days of receipt of these documents, please have an authorized individual sign and date the documents, and ***return the original and copy number 2 to my attention at:***

National Institute of Standards and Technology
Grants Office
100 Bureau Drive, Building 411, STOP 3580
Gaithersburg, MD 20899-3580.

You may retain copy number 3 for your files. If you have any questions, please feel free to contact me at (301) 975-6002 or by fax at (301) 840-5976 or via e-mail at hope.snowden@nist.gov.

Sincerely,

Hope Snowden
Grants Specialist

Enclosures: Form CD-451 (3)

NIST

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE AMENDMENT TO FINANCIAL ASSISTANCE AWARD	☐ GRANT X COOPERATIVE AGREEMENT ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $600,000.00 AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #03
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE JUL 16 2002
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$600,000.00	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$30,500.00	$0	$67,000.00
TOTAL ESTIMATED COST	$836,500.00	$630,500.00	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) obligate and authorize funding for the second year (10/01/02 – 09/30/03) and (2) indicate on the attached, those terms and conditions affected by this action.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

X Line Item Budget

Other(s) B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein Marilyn Goldstein	DATE 7-16-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DR D.D. KARRON PRESIDENT DR D.D. KARRON	DATE 7/29/02

Original

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #03

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award covers a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. Pursuant to this amendment, Federal Funds in the amount of $600,000.00 are hereby made available for the budget period of 10/01/02 through 09/30/03, plus the carryover of unexpended funds from the previous year. No funds authorized under this amendment shall be allowable for expenditures prior to 10/01/02. All funds must be expended in accordance with the schedule of expenditures outlined in the approved budget dated 12/27/01. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the third year will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. The Grants Officer's written notification shall be made prior to the expiration of each year's activities.

FUTURE FUNDING:

YEAR	FUNDS	BUDGET PERIOD
3	$600,000.00	(10/01/03 - 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 4.57% ($30,500) and NIST's contribution of 95.43% ($600,000).

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

7 Revised 12/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

Computer Aided Surgery Inc.
CASI LLC

		Year One	Year Two	Combined Years One & Two	(Under) Budget Over Budget	Actual	
	Beginning of Grant Period	10/1/01	10/1/02	10/1/01		10/1/01	
	End of Grant Period	9/30/02	6/27/03	6/27/03	Difference	12/31/03	
A	Personnel Salaries/Wages	325,000	375,000	700,000	(90,276)	609,724	
B	Personnel Fringe Benefits	110,500	127,500	238,000	(103,417)	134,583	
C	Travel	20,000	9,000	29,000	(9,594)	19,406	
D	Equipment	110,000	9,000	119,000	253,919	372,919	
E	Materials/Supplies	11,000		11,000	(6,798)	4,202	
F	Subcontracts	250,000	110,000	360,000	(259,750)	100,250	
G	Other	10,000		10,000	124,911	134,911	
H	Total Direct Costs	836,500	630,500	1,467,000	(91,006)	1,375,994	
I	Total Direct Costs Requested from ATP	800,000	600,000	1,400,000		1,345,500	Received from NIST
J	Total Direct Costs Shared by Proposer	36,500	30,500	67,000			
K	Total Indirect Costs Absorbed by Proposer	0	500	500			
L	Total Costs (Lines H & K)	836,500	631,000	1,467,500			

253	Misc Income	
80,300	Co-Funding	
20,182	In-Kind (Non-Cash)	30% of Reqt
53,547	Net Payroll	
154,282	Total	
(67,275)	5% Required	1,345,500
87,007	Due from NIST ATP	

	Other Includes	
5,840	Auto	
23,282	Communications	
19,831	Computer Installation	
2,213	Insurance	
8,400	Office	
52,179	Professional	
2,220	Seminars	
6,885	Utilities	
120,850		89.58%
134,911		100.00%

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

Unknown

From: Peter M. Ross PhD [ross@casi.net]
Sent: Wednesday, February 05, 2003 2:06 AM
To: karron@casi.net
Subject: budget020403
Importance: High

Dan --- All in all, I thought you did very well in the review. Here is the budget and the draft reply to NIST. As it stands, they denied about $30,000 of expenses you claimed in year 1. As I understand it, you may rebudget this into years 2 and 3. Because many of the items they denied recurred in years 2 and 3, the total drops. Yet, some categories increased due to mandated shifts.

1) All related and supporting files are in dailies/pmr under today, 020403.
2) Attached you should find the three years of budget detail and the summary, 1262s, plus some supporting spreadsheets.
3) Although Matt is not finished with his section, the numbers shouldn't change. He said he alerted you and there is a spot to differentiate year of payment for equipment purchased year 1.

I recommend you copy this directly to Joan because you and she have so little time to finish this off.

Peter

Justification of budget: Year 1 and Year 2 revision and year 3 budget.

CASI is a startup with ambitious goals and limited resources. Presently, an ATP/NIST grant is the sole funding source. During the first year, a number of changes in the spending of ATP money became necessary as a result of unanticipated delay in obtaining matching funds from New York State and business decisions made by the PI to centralize the work effort to the CASI premises.

The purpose of this document is to specify and justify changes in the original budget in light of current direction. The narrative will show that the changes were not only useful, but that they strengthen CASI's position to further its objectives in light of present circumstances. CASI has a budget revision that has been pending since August 2002; this revision is effectively that pending revision. No action has been taken at ATP concerning that budget. Technical and arithmetic errors discovered in the 08/01 budgets were corrected in December 2001, but the revised 08/01 budget has not yet been approved. It is important that we coax the budget approval process along so that we can manage our project without audit exceptions and make the high technology and his risk spending decisions required to make this project a success. The very nature of high risk and high cost technology research means that budgeting is a fine art and predicting spending requirements more than a few months in advance is fraught with perils and problems. The ATP program has managed to bridge the gap between high-risk high reward basic research and the government spending regulations that require spending approval and strict budget/spending strictures through a mixture of wisdom, keen insight into the technicalities of the Government Spending Principles and the needs of advanced

The project fidelity is intact, the milestones are being met; new and exciting, unexpected and fundamental research findings are being developed. However, there are two main changes in the budget, which resulted from the above-mentioned change in project execution strategy.

The first is a request for a potential one time only hardship allowance of POSSIBLY as much as $51,000 in indirect costs that the PI has been unable to pay out of pocket in the fist year. The actual amount depends on the auditor's opinion of some marginal cost items that the auditors will need letter decisions from ATP on.

The second is a transfer of year 1 equipment purchase to year 2.

The PI elected to reduce off site contractors and instead work on site on the SGI computers purchased for this purpose. Programming is now conducted in a 'programming bullpen' so that each programmer can ask any other developer questions and get immediate help. A sense of team spirit and unity of purpose requires everyone work together in the same place under the constant care and support of the PI. Taking on students and interns, some of who are doing wonderful work, requires close supervision not possible in a formal office environment. Further, work is progressing almost around the clock, with people working on site almost 16 hours a day. Improving working conditions is also a priority so that the ambient noise and temperature are kept tolerable and healthy. Development by contractors on differing computers added unnecessary complexity and delay, and reduced the speed and efficiency of the developed code.

Allowance of $51,000 "indirect costs". CASI accepted this grant anticipating, as did ATP, that some sort of state matching funds would be available to help with costs not readily assumed under the grant. However, the fallout from 9/11 and the economic downturn in NYC and NYS, led to difficulty in securing the needed moneys. Accordingly, the PI accepted a very large salary,

intending to re-invest after-tax dollars in the project. Indeed, that is what happened. However, the failure to secure additional money and the lack of strong accounting guidance led to a deficit in indirect costs for which there existed no other source of funds. The PI does not have another income.

Our auditor is now auditing a budget submitted in August 2001 (i.e. a full year earlier than the 08/02 revision), when the proposal for this project was being formulated. To date, the auditor has tagged $51,000 in charges to the grant as "unallowable". The exact figures from that audit are a moving target. This is because as we justify costs and explain individual items, this total disallowed sum is being reduced. We are facing a years worth of bad business decisions from the previous business manager and poor accounting from the first CASI accountant. We do not know exactly what the final audited actual cost figures will be. It is hard to submit a budget with confidence. Many of the items disallowed in the audit should, in our understanding of previous policy, have been allowed. As explained below, we are now requesting a potential allowance of some these items so we can plan for the future.

CASI engaged a second CPA with many years NIST ATP program management to get a firmer perspective on these matters. We were led to believe by our consultant that a number of costs could be broken out and accounted for as a direct charge if a clear direct cost basis could be established. For example, we found that power bills and telecommunications increased many-fold over pre-project levels, clearly as a result of project utilization. Although we did our best to follow those guidelines, our auditor has chosen to these as "indirect costs" out of hand. The result may appear in the year 1 audit as much as 51 thousand dollars in disallowed costs.

To summarize, despite CASI's serious efforts to manage its budget in accordance with NIST requirements, and following the counsel of ATP-savvy experts hired by CASI, the PI may have to refund $51,000 as a charge back to year 2. Fairness concerns aside, we believe that defeats the purpose of the NIST grant to CASI.

It should be noted that CASI, while situated in a dwelling, fully occupies that dwelling. Aside from this grant, there are no other projects going on at CASI, and at present this grant is the sole source of funding. The residential apartment in which CASI is located is fully in use for the business. The auditor has expressed similar thoughts. Therefore, it is intuitively questionable whether there is any true "sharing" of the cost basis.

Based on the above, CASI requests that the $51,000 excluded in the audit be allowed for the purpose of offsetting costs that in CASI's situation are clearly direct costs. In the proposed year 1 revision accompanying this, those charges are shared between "materials" and "other".

Salaries: Dr. Karron billed unevenly, on an hourly basis, for 100% of his time, as was discussed with BJ and Jayne and documented in a memo. The auditor requires a written authorization so as not to except this practice.

Fringe (actual for year 1) was decreased by $24,700 due to the hiring of personnel on work schedules who did not accumulate enough hours for full benefits.

Travel: The decrease of $9,000 in travel budget was used to increase supplies.

Other: Other category is increased to $57,500 to absorb new direct costs.

Materials and supplies: This category is increased to $35,000 due to increased supply needs because of the larger amount of onsite work.

Decrease in consultant fees: There is a decrease in consultancy fees from 250,000 approved to $101,500 actually used due to the larger amount of onsite work.

Increase in equipment purchases: There is a partially offsetting increase in equipment purchased from 110,000 to 223,300. In addition, equipment was purchased in year 1 that was not paid for with year 1 funds. These equipment purchases total 88,000. It is requested that these purchases be made from the year 2 budget for reasons explained under "Transfer of Year 1 equipment charges to year 2."below.

Conversion of consultant fees to equipment: The task breakdown in the approved year 1 budget reflects an approximately even split between salaries and equipment. However, in the original approved budget, request was made for more consultancy fees. It was felt that programming could be outsourced and done at home on pc. Early on in the project, it was found that work was not progressing when outsourced this way. It was found that the PC environment could not handle the workload of heavy image processing. In addition, one contractor was working at home on a Sun Computer Systems environment and was unable to get his code to run on the machines in CASI. It was therefore decided to do all development in the actual CASI shop. In order to get more control over the project, it was further decided to have all personnel work on site. Accordingly, the increase in equipment basis reflects a decrease in the amount spent on consultancy fees. It was decided to get better value from equipment purchases than from the one-time services of outsourced work. By means of this change, Dr. Karron has in fact strengthened the business plans considerably. As the work in years 2 and 3 unfolds, availability of these high-powered computers will make the services more widely available. This consolidation increases accessibility of CASI services to potential clients. When appropriate IRB approvals are available, this will make it even more attractive for physicians in the local community to use the service for their data.

Transfer of Year 1 equipment charges to year 2.The amount of $88,000 is requested to be transferred from year 1 to year 2 of the grant. Year 1 equipment spending exceeded the original budgeted amount for the reasons described above. SGI provided one machine on permanent loan. A second graphics super workstation was ordered and delivered in January but not billed until late September. When we asked them whether this machine was part of their support of CASI's project, they gave indirect answers. An invoice was requested repeatedly by CASI. SGI sent a statement, at our request acting on an ATP suggestion, showing no balance due. It looked like this machine was a contribution from SGI to CASI for the NIST project, and Dr. Karron had several conversations with SGI employees on this topic. Then, unexpectedly, SGI back billed CASI $35,000 without the benefit of discounts they applied to a third machine purchased subsequently. Having already adopted a policy that all programming must be done on site, CASI found it needed the machine. At present, therefore, CASI feels that the most prudent course is to renegotiate the bill and pay it from year 2 funds. After receiving evidence that the first bill was not going to b e rendered, CASI decided to use then available equipment funds to buy a third machine, at a 60% discount. This machine was a low-end superworkstation with two graphics heads permitting two people to simultaneously work on the same machine. This machine was found to be highly valuable to our work for this reason. These items, and additional $14,000 to Silicon City needed to replace a heat related RAID failure to provide comprehensive, high density backup of all our computer systems, and the balance in miscellaneous technology glue are necessary expenses in use and vital to the project. All the bills were either unexpected or came

due right at the juncture of years 1 and There remained no money in year 1 budget. It is therefore requested to transfer the amount for these items to the year 2 budget.

Reduction in investigator matching funds to the grant and increase in costs absorbed:
We propose budget changes to reflect the fact that unexpected personal taxes are reducing the available funds the PI can use to match ATP supplied funds. Currently, the only available source of matching funds is from the PI's salary, which is taxed in the approximately 50% tax bracket. Instead of the anticipated 175 + fringes K the PI considered abundant for co-funding the project, the PI now nets approximately 85K, which is in midtown not a even considered a middle class income. With a co-funding contribution of 36,500 that leaves about 49K for living expenses and for CASI overhead funding. The PI has had to borrow 30K to help fund the first year and still was unable to make the full contribution. There exists the real possibility the PI will run out of salary in project year 2 to make the year 2 co-funding requirement and repay the first year loan. This was unanticipated during the original budget drafted last year. There has been serious controversy about what is a direct and chargeable cost element and what is not. The PI is paying a significant number of overhead and direct costs; the urgency of the need obtaining matching funds has not been lost. This is going to be an important uncompensated task of Dr. Ross. This was a major factor in Mr. Gurfein's abrupt departure at the end of year one.

Year 3 budget: Year 3 revisions reflect changes in years 1 and 2. Year 3 salaries reflect small cost increases and an increase in project involvement by Mr. Rothman. $15,000 travel is requested mainly for the dissemination of findings and publicizing the availability of the techniques developed under the grant. A significant request for equipment ($65,000) is included because of the heavy reliance of the project on high end computing and the consequent need to ensure availability of adequate computing power to process and display data. A slot is requested for "miscellaneous programmers" to assist with front-end development and refinement. We are really looking for a salaried person, but we do not yet have continuation funding, and we prefer to bring new people in as consultants to see how they work with the group. We have also had excellent experience with Dr. Karron's students hired on a semester-to-semester basis. Overall, the year 3 budget is a natural extension of the year 2 budget leading to the wind-up of the project.

CASI EMPLOYEE HANDBOOK

A. Introduction and Intent of Plan

This Employee Handbook is designed to acquaint you with the Company and i policies and procedures. It provides information of general interest to both nev employees and highlights the Company's rules, regulations, and benefits. Although it is not all-inclusive, it is intended as a guide to assist you during your employment.

This handbook contains a thorough review of the Company's current policies, procedures, and benefits, all of which will reviewed periodically and may be changed at any time by the Company. As changes occur, you will be provided with the appropriate revisions or additions. Please make an effort to keep your copy up-to-date so that it will continue to be useful to you. The Plan has been in effect since July of 2001 and this version incorporated all previous versions by reference and has an effective date of June 1, 2003.

This handbook should not be construed as, or be considered evidence of, a contract or a guarantee of any kind. The Company may simply choose not to follow a provision in the Handbook in a particular case. Furthermore, this Handbook does not guarantee your employment for any period of time. Unless an employee has negotiated with and signed an agreement with the Company for a contract of employment, your employment is entirely EMPLOYMENT AT WILL

Employment at will means that either you or the Company can terminate our employment relationship at any time, without cause and without notice. It also means that our employment relationship can be terminated by either party for good reason, bad reason, or no reason at all, except as limited by laws which this handbook cannot alter.

You are urged to read the contents carefully and maintain the Handbook for future reference. In addition, you are encouraged to discuss any questions you may have with your immediate supervisor or with Personnel.

B. History

CASI is a Limited Liability Company (LLC) formed from the merger/absorption of its predecessor corporation Computer Aided Surgery, Inc. Computer Aided Surgery, Inc. was formed from a loose association of surgeons and scientists derived from New York University Medical Center and New York University Medical School, as well as colleagues from St. Louis University Medical Center in 1995 with funding from DARPA. It has consisted mainly of university faculty and students, and was closely held by Dr. Karron and his family. As the company grew, its ability to perform groundbreaking medical research depended on its faculty and employees.

As such, CASI has maintained a policy of compensating and paying for the health and well being of its senior employees far beyond legal minimum requirements. Employment at CASI features full medical benefits for senior employees. Catastrophic Medical exposure

has always been minimized because most of the employees of CASI have traditionally maintained health insurance with their primary employer and coordination of benefits has kept benefits plan costs far below the normal rates for comparative companies. This is done by using a high deductible medical benefits insurance plan offered by Oxford Health Plans to cover all costs above the 1000 deductible (which covers catastrophic illness).

The intent of the plan is encourage employees to become vested in the benefits package, and to enable our key employees to grow both professionally by paying for the job and task related training at a high level as well as physical well being so important to the high stress levels of this kind of work.

Finally a new feature is planned for implementation to include executive compensation and retirement plans as well as the formalization of the pre-existing CASI health benefits plan being implemented this year 2003.

C. EQUAL EMPLOYMENT OPPORTUNITY

The Company supports and is committed to equal employment opportunity for all personnel. The Company does not discriminate against applicants or employees because of race, color, creed, national origin, religion, sexual orientation, marital status, age, mental or physical handicap, disability, or veteran status.

D. SEXUAL HARASSMENT

It is the Company's policy that all employees should be able to enjoy a work atmosphere free from sexual harassment. We will not condone such conduct, whether committed by a supervisor, a co-worker, or any other person at the Company. Nor will we permit it to affect any employment decision.

The United States Equal Employment Opportunity Act Commission has declared harassment on the basis of sex to be a violation Title VII of the Civil Rights Act of 1964, and has published Guidelines on sexual harassment in the workplace. State law and the Guidelines state that unwelcome sexual advances or other verbal or physical conduct of a sexual nature are unlawful. Employee conduct or the display of sexually orientated materials could have the effect of interfering with work performance and creating an intimidating, hostile, or offensive working environment and will not be tolerated. You cannot be asked to submit to such conduct as a basis for any employment decision, or as a condition of employment.

Charges of sexual harassment will be thoroughly investigated by the Equal Employment Opportunity Officer, and a report will be made to the employee concerning the results of that investigation. If it is determined that a sexual harassment has occurred, appropriate remedies for the complainer and disciplinary action against the harasser, including suspension, demotion, or discharge, will follow.

The Company understands that these matters can be extremely sensitive and will do whatever we reasonably can do to keep employee complaints and all communication, such as interviews and statements, in strict confidence. We will not tolerate retaliation against any employee who, in good faith, complains of sexual harassment or who, in good faith, provides information in connection with any such complaint.

If you have questions about this policy against sexual harassment or the procedure to be followed in lodging a complaint, contact the Equal Employment Opportunity Officer. The name of the person who currently holds the position of Equal Employment Opportunity Officer is posted on the Employee bulletin board.

E. Personnel Definitions

These are terms used throughout this document and define company policy in these employee classes.

1 **Part Time Employee**
A part time employee is an employee who works twenty (20) hours per week or less.

2 **Full Time Employee**
A full time employee is an employee who works strictly more than twenty (20)hours per week.

3 **Junior Employee**
A Junior Employee is a full time employee who has worked less than three (3) years for CASI

4 **Senior Employee**
A senior Employee is a full time employee who has worked 2 years or more for CASI

5 **CASI Workday**
The nominal CASI workday is from 9am through 5pm, Monday through Friday, exclusive of holidays and weekends.

6 **Casi Workday Length**
CASI workdays are 8 hours in length

7 **CASI Flextime**
CASI has a flexible working schedule, employees are not required to report to work at a fixed time, nor are required to leave work at a fixed time. However, in the weekly aggregate, full time employees are expected to work 20 hours or more hours on billable activities for recording.

F. Orientation

1. Probationary Period

All new Employees must complete an orientation/probationary period of six months. During such time, the Company may complete reference and background checks. During this first three months of the probationary period, employees are not entitled to any Company benefits. Successful completion of the three months of probation will entitle a full time employee to the Company's medical/accident insurance benefits. Successful

completion of the probationary period does not guarantee continued employment. After the probationary period, employment remains at will.

2. Probation evaluation

At the conclusion of the probation period, Management will make an oral report to the employee of its findings on the suitability of the employee. This report can be written, if requested by either party.

3. Probation Evaluation Criteria

Technical Ability to accomplish hard tasks assigned
Willingness to work harmoniously with others.
Ability to focus on assignments
Ability to meet deadlines
Creativity
Ability to balance conflicting priority
Makes a good appearance to customers and clients.

F. Vacations

1 Part Time (PT) employees will not be eligible for paid vacation days.
2 Full Time (FT) employees will receive paid vacation coverage in the following schedule (check with IRA)

CASI Vacation Policy

The number of days eligible for vacation depends on the years of CASI employment according to the following schedule:

Earned Vacation Days

1	1	
2	10	
3	15	
4	8	20

Advanced Scheduling of Vacations Required

1 Employees are required to inform management of their vacation plans at least two weeks prior to the actual taking of vacation.
2 Unless there is a pressing business need employees may schedule their vacation at their discretion with management approval.
3 All vacation days not taken in the calendar year will be forfeited. Vacation days may not be carried forward.

G. CASI Sabbatical Policy

Employees may apply for a sabbatical period up to 12 months. This shall be granted or denied, done solely at the discretion of the management.

H. CASI Holidays

The following National Holidays are fixed.

New Years Day
Presidents Day
Memorial Day
4th of July
Labor Day
Thanksgiving Day
Christmas Day

I. **Personal Day Policy: Unified Sick, Vacation days are personal days.**
After a new employee emerges from their probation period, and for an additional 30 days after that, all employees earn unified sick and vacation days at the rate of 3 days for every month worked for a maximum of 20 days per year.

Vacation days

1 Employees can use their earned personal days any way they wish to.
2 Examples of personal days would include Jewish holidays, Catholic holidays, birthdays, etc.
3 Employees accumulate two days for every month the worked to maximum of twenty days.
4 New Employees start to accumulate day after completing their probation period, as defined previously, and an additional 30 days for the personal days to begin.
5 CASI Employees will receive 12 paid Holidays per calendar year.

J. **Sick Days**
Sick days are a type of personal day.
Junior Employees can take up to 5 sick days per year.
However, after five consecutive days of absence an employee must contact a physician for a medical release to return to work.
Senior Employees may take up to 10 sick days, however all days in excess of 5 dates are counted against accrued vacation days.

Payment for Sick Days

28 CASI employees will be paid for sick days.

Dismissal for excessive sick days.
Excessive sick (>5) sick days without medical support are grounds for dismissal.

K. **Severance Policy**
Termination by conveyance
CASI may terminate employees at any time, at will, at its connivance.
CASI will attempt to give 30 days notice for termination. In the situation where termination notice is not given, employees will receive two weeks severance payments, commencing 4 weeks after termination and return of CASI property, books, paper, computer materials, and resign non-disclosure and secrecy agreements.
Termination for cause
CASI employees who are terminate for cause

Causes of termination include, but are not limited to:

Malfeasance
Incompetence

Excessive non sick absence
Failure to perform job functions, poor job performance (fines, penalties, or other problem costs associated with poor job performance)
Other job related problems.

L. **Termination procedure**

Termination will be by verbal notification followed by certified letter and e-mail.
Terminated for cause employees will not receive any severance benefit and forfeit their vacation days and medical benefits.
Termination notification will explain in full detail the reasons for the termination and the employee's options to appeal, and COBRA options.
They will not be eligible for unemployment, and employees who file for unemployment will be challenged by CASI shall they receive unemployment funding.

M. **Employee performance appraisal and salary program**

During the course of your employment with the Company, your job performance will be reviewed at least annually. Salary increases are based on merit and are the discretion of the management of the Company.
Should you be promoted to a new position within your department, your salary review date will be changed in order to relate to the date of the promotion. Neither a lateral transfer to a new position in the same pay grade nor a transfer to a lower pay grade changes your salary review date.
The purpose of a performance appraisal is to mutually assess your performance and to agree on steps to be taken to improve those areas that require further development. The clements of your job performance that will be evaluated are your quality and quantity of work, job knowledge and application, teamwork, attitude, accomplishments, developmental needs, attendance, and punctuality, and possibly other factors.
Each job has a salary range based on the relative value of the job of the Company and competitive wage rates in the marketplace. Other compensation including but not limited in form to Executive Compensation, and liberal health and welfare benefits shall be considered compensation for purposes of this Company's policy. The salary range is used to determine your starting rate, pay increases are based on your qualifications and job performance. Aside from merit increases, the Company conducts salary surveys to remain competitive, and may adjust salary ranges accordingly.

N. **Performance Improvement**

It is in the best interest of both the Company and the employee to facilitate practices that enhance the employee's ability to perform the required tasks. In our company, managers need to take action to ensure that each employee understands what is expected and what steps need to be taken to improve performance. The following performance improvement measures are goals that will be weighed against business considerations and time available:
1. Development of a job description: Each manager should develop a description of the tasks, skills required, and responsibilities for the job. Job responsibilities are dynamic

and can change based on the mix of people in a department. Accordingly, any such job description should be developed or refined and discussed with the employee as soon as possible with the employee after the employee's start date and whenever job titles or responsibilities change significantly.

2. A performance review is required to be conducted annually, but managers should consider the benefits of discussing an employee's progress and charting a course for the future more often. A performance review is a unique opportunity to discuss strengths and weaknesses and establish criteria for improving productivity. Performance reviews should occur regularly and future goals should be laid out with measurable milestones wherever possible.

O. Conditions of Employment Respecting Nondisclosure and Non-competitiveness

This Company has expanded great effort and incurred major expenses in developing and enhancing our products and services, and expects to continue to do so.
Should competitors gain access to the results of our efforts, they could be in a position to compete unfairly with the Company and thereby limit and endanger the success and future growth of the Company and its employees.
Such information as proprietary data bases; techniques for finding, analyzing, and distributing data or information; proprietary computer system components, including hardware, software, firmware, models, languages, algorithms, and documentation; business methods and practices, client lists; confidential, proprietary, or trade-secret information, and Company operations, personnel, products and services are property of the Company and are considered to be particularly vulnerable to this kind of disclosure.

P. Discipline and Termination of Employment

Because of the high caliber of our employees, we expect behavior in accordance with accepted business standards. Actually, most written rules only state in print what we know and follow based on our common sense and good judgment. Nevertheless, if a problem arises, your supervisor will evaluate the situation, and, if necessary, issue appropriate discipline, up to and including discharge, in light of all circumstances.
The Company is committed to a policy of progressive discipline. Although the Company may skip or repeat steps at its discretion, in most situations employees will be disciplined in accordance with the following processes in the order presented:

1. Counseling: The supervisor will discuss the problem with the employee, suggest ways to correct the problem, establish a reasonable time frame within which the employee must show improvement, and tell the employee that he or she will be subject to discipline and/or discharge if he or she does not improve within the designated period.
2. Written Warning: The supervisor will give the employee a written warning outlining the deficiencies and specific steps for improvement, establishing a reasonable time frame within which the employee must show improvement, and advising the employee that if he or she does not improve within the designated period, he or she will be discharged. The employee will be given an opportunity to discuss the written warning and comment about the warning in writing.

3. Termination: In cases where the disciplinary measures fail, or where a serious violation of Company policy, code of conduct, or gross negligence occurs, an employee may be terminated without prior warning. The decision to terminate will be made based on the recommendation of the supervisor and will be reviewed by the Chief Operations officer. Terminated employees will be paid up to and including the date of termination. Checks will be mailed to the employee's last known address. All monies owed to the Company must be repaid and property of the Company must be accounted for and returned prior to release of the final paycheck.

It is understood at the time you agree to be employed by the Company, that either you or the Company have the right to terminate your employment relationship at will, with or without cause and with or without notice. When you terminate your employment relationship with the company through a written or oral resignation, you are requested to give minimum of four weeks' prior notice. You will be entitled to unused vacation pay, if you comply with this notice requirement and with the conditions for payout of unused vacation upon termination in accordance with applicable laws and Company policy.
If your position is eliminated, the Company will make every possible effort to provide a similar notice period.
Vacation time will not be considered as a valid part of your notice period. Once you have submitted your resignation from the Company, unused sick pay will be authorized only if substantiated by a doctor's statement verifying your inability to work.

Q. Employee Complaint Procedure

In any work environment, problems or differences of opinion are bound to occur. In addition, dissatisfaction may arise because an employee fees that he or she has not been treated fairly or because a mistake has been made in the administration of a policy. Whatever the problem, an employee may request that the Company review the matter.

R. Absences and Lateness

Attendance and punctuality are very important to the efficient operation of the Company. While employed by the company, you must make every effort to meet your commitment to work the scheduled hours to which you have agreed. Good attendance and punctuality may contribute to a higher performance rating on your performance appraisals, to selection for promotional opportunities, and to consideration for merit pay increases.
In the even that you are unable to report to work at your regularly scheduled time because of illness or for any other unavoidable reason, you, personally, must notify your immediate supervisor as soon as possible, but not later than two hours prior to your normal staring time. Home telephone numbers of the management staff are supplied to each employee. It is your responsibility to reach your supervisor, and messages left on an answering machine or with other employees are not sufficient notification. If proper notification is given, work schedules can be altered to make up for your absence, and requests for information that require your attention can be redirected to the employees capable of responding professionally or client service inquiries. Failure to make proper contact with your supervisor to advise of your absence will be considered an unexcused absence and you will

not be compensated for days out from work. Supervisors may require a doctor's note for absences. Patterned lateness or absenteeism will result in performance improvement warnings and possible discharge.

S. **Pay Periods.**

As a company employee, you are paid on the 15th and last day of each month. If the normal payday falls on a weekend or holiday, you will receive your paycheck in the last working day preceding the payday.
Time records must be kept my all employees so that direct labor costs can be allocated properly; employees can be correctly compensated including vacation, sick leave, holiday, and approved personal leave pay; and the requirements of state and federal laws can be met. Additionally a departmental activity report is kept by your department to verify the information provided in time records.
Payroll deductions for Federal Income Tax, Social Security Tax; State, City and Township Taxes; and valid tax liens and garnishments are automatically withheld from your paycheck, when applicable, as required by law.
When available, you may elect the direct deposit option for your convenience.
Upon eligibility, you are enrolled in and the company pays for health/accident and limited dental insurance packages. Should you wish to enroll dependents at your expense, your premium cost will be automatically withheld from your pay upon the effective date of your enrollment decision
To participate in the Company's Savings Incentive Plan, if any, you must complete the enrollment form, which authorizes the deduction from your paycheck of your contributions to the plan. There is a one year waiting period for eligibility.

T. Leaves of Absence

1. Military

Regular Enlistment: In accord with federal and state laws, regular full time employees entering the military service of the United States, or called up for extended active duty, will be granted an unpaid leave of absence. Benefits will not be continued during any such leave. However, at the end of the leave, upon written request submitted within 90 days after the time the service ends, the Employee will be returned to a position comparable to the one held prior to the military enlistment, induction, or activation, with no loss of seniority.

Reserve Duty: If you are in the military reserve or national guard, you are eligible to take up to three months of unpaid leave per calendar year to fulfill your active duty or service school obligation. During each such annual period of active duty, the company will continue all benefits on the same terms, as prior to the leave. To be eligible for this type of leave and the benefits relating to it, as described above, prior to departure you must provide Personnel with a copy of your military orders, reflecting your reporting date, location, and date of return from active duty. Should you fail to return to work within ten days after your release, you will be deemed to have abandoned your employment.

2. Other leaves of absence
A personnel leave of up to thirty days, without pay, for urgent or compelling reaons, may be requested by submitting a Leave of Absence Request From to your supervisor (or in the supervisor's absence, Personnel) as far in advance of your proposed starting date for the leave as is reasonably possible, and preferable at least ten days in advance. A personal leave subject to this policy will not be granted initially for more than thirty days but may be extended for an additional thirty days upon submission of a second request form prior to the expiration of the first thirty day leave. During any such unpaid leave of absence, the company will not continue any benefits at its expense. However, upon your timely return from such a leave or extension of it, you will be reinstated to the job you held prior to departure or to an equivalent position, if there is a position available.

U. Personnel Records.

Personnel maintains a file for each employee. Your file consists of pertinent, job-related information such as your application, resume, job and salary history, performance appraisals, disciplinary letters, general correspondence, and any other documents that pertain to your employment with the Company. This information is confidential and is released only to you, to a hiring supervisor when you apply for another position within the company, to management employees in your chain of command upon their request, Personnel and to General Counsel. Employees are permitted to review their personnel files and are asked to schedule an appointment with Personnel in advance.
It is to your advantage, as well as the company's, that your personal records be kept up to date. You should notify Personnel of any change in address, telephone number, marital status, dependents, or beneficiaries.
Any false statements made by employees on their employment applications or personnel records will result in disciplinary action, including possible dismissal.

V. Mail and Telephone Usage

The company's mail and telephone facilities are intended for Company business and are not meant for personal use. Do not use the postage machine, UPS, FedEx, or any other mail, shipping, or courier service for anything other than company business.
Personal telephone calls, both incoming and outgoing, should be made only in emergencies, or when absolutely necessary, and then should be kept to a minimum. Should you need to place a long distance personal phone call, you will be required to pay the toll charges.
Every time you made or receive a business telephone call, you are the company representative to the person on the other end of the line. Good telephone techniques include the following:

-Answer promptly and courteously.
-Identify yourself and your department
-Keep your conversation businesslike and brief, avoiding prolonged chats.
-Transfer incoming calls to the appropriate party quickly and courteously.
-Have someone take your calls while you are away from your desk.
-Take messages accurately and relay them to the person as soon as possible.

-Answer questions thoroughly to ensure that the caller has received the information requested.
-Be available to respond to clients' calls as a matter of good client service and minimize the cost of return calls.
-Close your conversation with a pleasant "Good-bye"
-Be effective but efficient, keeping in mind that the use of our telephones is very important to our client service but is also and expensive overheard item.

T. Internet Policy

Internet access includes logging on and viewing Web Sites, sending and receiving electronic mail, transmitting and receiving files, running internet applications and other internet communications.

1. Business Use

Internet access is provided by the Company to help employees communicate and gather information more productively, thereby helping the company achieve its business objectives. Accessing the Interne on company time, with the company's resources, may be only for the Company business purposes, as expressly authorized by management. Internet access is granted on a case by case basis.

2. Personal Use

Personal use of the Internet is prohibited, except as specifically authorized by upper level management. When authorized, personal use must not interfere with Company business, work, or employee performance and is subject to the following policies:

-Solicitation for non Company business of personal gain is prohibited.
-Discriminatory, hostile, harassing, obscene, pornographic, and other offensive of illegal communications are prohibited and may not be send, accessed, downloaded, printed, created ,or used in any other way on Company's resources.
-Use of the Company's internet resources may be monitored and communications read
-Use of the company's internet resources may not be used in any activity that is against any of the company's policies as contained in this handbook or stated elsewhere, nor may these resources be used in a manner contrary to the Company's interests.
-Intentional downloading or sending of computer viruses and/or malicious codes is prohibited
-Unauthorized access of the company's data, including employee data is prohibited; accessing, downloading, or participating in computer games is prohibited, and
-Employees may not use Company resources to address their personal ISP account or online service, as such use increases the risk of inadvertently importing a computer virus or otherwise compromising the integrity of the system

3. Transmitting Data

The Internet is a public network. Information transmitted is not private or securefrom unauthorized access. Do not disclose over the Internet proprietary, e.g. financial conditin, operations, competitive advantages, legal rights, or other information that could cause harm to the company or its reputation. Company documents transmitted over the Internet must clearly indicate the company's copyright.

4. **Receiving data**

To prevent the transmission of computer viruses, the unauthorized downloading of files or software from the internet is prohibited. Downloaded files and software for which authorization has been obtained must be scanned for viruses and checked for malicious code. Software acquired over the Internet is documented by management accordingly. Employees must adhere to the copyrights governing the use of such software.

5. **Privacy issues**

Electronic documents created or stored on the Company's systems and communications using the company's computer resources are the property of CASI. The Company accesses documents or communications stored on its property or on its systems whenever warranted. Employees do not have personal property rights in any communication or other matter created, received, sent, or accessed through the computing resource system.
The Company may monitor and otherwise control access to the Internet from its corporate telecommunications and computing network.

6. **Employee Responsibilities**

As in all our policies, employees are responsible for understanding and complying with the provisions of this policy, additionally employees are responsible for:
-Reporting suspicious activity or suspected violations of this policy immediately to management,
-Adhering to the terms governing the use of the downloaded software.

Use of the Internet from the company's computing resources bears a company address and is therefore attributable to the company. Using an alias or adding a disclaimer to a posting in an effort to disassociate communications from the company is not sufficient and does not protect the company, nor the employee, from legal action.
Failure to comply with the company's internet policies may result in a loss of internet privileges and disciplinary action. The company will notify the appropriate authorities if illegal activity is suspected.

U. Conflict of Interest

The Company respects the right of its employees to engage in activities outside of their employment that are private in nature and do not conflict with or reflect unfavorably upon

the best interest of the company. You should report all outside employment, particularly if there is any possibility of conflict of interest to your supervisor to assist the company in maintaining proper business conduct.

V. Solicitation, Distribution, Selling, and Company Property

In order to prevent the disruption of Company operations and to protect employees from being placed in the position of feeling obligated to contribute or make purchases, you are required to observe the following procedure:

-Solicitation, distribution, and/or posting of literature on Company property is prohibited at all times.

-Solicitation, distribution and/or posting of non-company related literature by Company employees are prohibited while either person is working or scheduled to be working or while either on Company property.

-An employee may not enter Company property or remain on company property for any purposes unless on duty, scheduled for work, or otherwise engaged in company business. For purposes of this rule, company property includes all internal areas of the Company and outside working areas.

X. CASI Dress Code

Office Dress

Dress Down Friday

Conference and Presentation of Road

Y. CASI Medical Coverage

1. CASI, as a medical research firm, maintains a comprehensive employee health program, consisting mainly, but not exclusively, Oxford Health Plans as main insurer, First Rehabilitation as Disability Insurance Carrier, and Princeton Insurance for Workman's Compensation. CASI full time employment AND Stock/Partnership is required for full participation in the CASI health plan. Part time Employees are not eligible. Non-Vested, non-ownership employees are not eligible. Employees on track for being vested (partnership) after passing their 30 day probation, and earning time toward their 3 years of continuous employment are eligible.

2. **CASI Medical Coverage Definitions**

Partial Medical Benefits

Limited to Oxford Health Plain Benefits with the deductible not reing reimbursed by CASI. No Dental Benefits, no Optical Benefits.
Fitness Reimbursement.
Childcare Cost Reimbursement

Full Medical Benefits

Oxford Health Plans benefit
Dental Benefit
Optical Benefit
Outpatient Visits

Pharmacy Benefit
Fitness Benefit

Transportation to and from any approved Medical Benefit, including Taxi, Ambulance (not otherwise covered by Oxford), Airfare, associated meal and incidental costs on the day of the visit.

Emergency Medical Benefits

All employees, regardless of status, appearing at work with and sufficiently serious medical problem, will be escorted to the hospital and/or medical facility for immediate treatment.

Payment for emergency treatment will be limited to $500 and must be made through approved CASI medical practitioners

Examples of Emergency benefits are:

Dental Emergency requiring extraction, lancing, or reinsertion of avulsed teeth.

Heart Attack and Resuscitation.

Trauma producing syncope, broken bones, extensive exsanguinations.

Fitness Benefit

Gym Attendance at Approved Gym

Approved Medical/Dental/Optical Pharmacy Providers

CASI approved vendors are the vendors selected for services in these specialties by the CASI directories. Recommendation of a provider makes them selected. An approved provider is a provider who has established a relationship with CASI in the past as vendors or as research collaborators. The CASI management must approve new providers.

3. **Medical**

New York University Medical Center
Davies Medical Center
St. Louis Medical Center
Columbia Presbyterian Medical Center
Specialists
Dr. Roberta White
Dr. Jeff Mechanic
Dr. Robert True
Others as approved

Chiropractic/Physiatrist

Dr. Joel Mittleman
Others as approved

Mental Health / Psychologists / Psychiatrists

Dr. Christine Wheeler
Dr. Aviva Shivany-Nubel
Dr. Leah Schaefer
Others as needed

Dental

Dr. Robert Krakow

Dr. Allan Grayson
Dr. Gail Schupak (orthodontic)
Others as approved

Optical

Kips Bay Optical
Others as approved

Pharmacy

Corner Pharmacy
Others as approved

Fitness

New York Sports Club
Crunch Sports Club
Others as approved

4. **Medical Insurance Probation Period**
Employee medical coverage does not begin until 30 days from the conclusion of their probationary first billable service day. Medical Probation subordinates to the Oxford Health Plans, or the current health insurance carrier in effect probation policy, such that etc, etc.

5. **Medical Coverage**
FT, CASI employees are covered by a company-paid Oxford Health Plan.
A company-paid Oxford Health Care Plain subject to the plan rules and policies covers all Full Time CASI employees.
Coverage commences at the conclusion of the Probationary, as specified by the Oxford Health Plan Benefits Manual. Further, this benefits manual is modified, limited or extended by the CASI Oxford plan description and contract.
A copy of the Oxford Health Plan manual is available on request to the CASI health benefits coordinator.
The CASI Managing Partner shall name the CASI Benefits Administrator.
The duties and obligations of the CASI benefits administrator mainly consist of interfacing with Oxford Health Plans in matters of Partnership and Employee Benefits and communicating with changed in Oxford policy and law.
The CASI Business Manager will serve as Benefits Administrator.
As an additional benefit CASI will reimburse all FT employees for their legitimate medical and ancillary costs not covered by the Oxford Health Care Plain.
Legitimate medical and ancillary costs are as defined by the IRS guidelines and rules.
Legitimate medical and ancillary costs include Oxford Health plan doctor co-payments and drug plan co-payments.
CASI has a preferred vendor for all Oxford drug plan purchases. Eligible employees are advised to sue their Oxford Health Plain identification card to obtain their prescription supplies.

The CASI preferred Oxford Health Plan Prescription Drug Benefit is: The Corner Pharmacy, located at the corner of 31st street and Third Avenue. The CASI preferred Oxford Health Plan prescription vendor would directly invoice CASI on a monthly basis for the Oxford co-payments instead of the eligible employee paying. The intent of this is to minimize out of pocket cash and to reduce plan costs by obtaining generic equivalent drugs wherever possible with the patient and physician consent.
In addition, CASI will reimburse all FT employees for their co-pays, not covered by the Oxford Health Care Plan, with submission of co-pay receipts.

Surgical Coverage
Dental Coverage
Optical Coverage
Mental Health Coverage
Pharmacy Coverage
Fitness Coverage
Alternative Medicine Coverage
Associated Costs for medical treatment

Senior Employees may be reimbursed for all ancillary medical costs including, but not limited to any applicable deductibility standard as set forth purusant to Title 26 of the United States Code.
These include:
-Transportation to and from any medical treatment, diagnosis, or related facility.
-Ancillary meals associated with a medical appointment longer than 2 hours in length.
-Parking associated with a medical appointment.
-Subway or Bus fare not otherwise paid by any other part of this benefit program.

These benefits are to be supplemented by a cafeteria benefits plan to be implemented effective January 1, 2004.

Z. Transit-Check Metro Cards Benefit

1 CASI will purchase New York City (NYC) Metro Cards for employee use while traversing in NYC.
2 CASI will control the use of these cards by following all City, State, and Federal requirements related to the use of NYC Metro Cards.
3 The maximum card usage allowed is $100 per month.
4. CASI provides two cards; Unlimited ride MetroCards and 30 Dollar MetrCards.

Unlimited Ride MetroCards

Unlimited cards can be distributed to a junior or senior employee at no more than once per month.

Limited Value MetroCards

No more than $100 per month in effective value limited value MetroCards may be distributed to any employee in a single calendar month.

Unlimited Ride MetroCard

Terms and Conditions

Where accepted:

MTA New York City Transit subways and local buses
MTA Long Island Bus
MTA Staten Island Railway
Most NYC private bus lines

Only 7-day Express Bus Plus accepted on express buses

Restriction:

Cannot be used again at the same subway station or the same bus route for 18 minutes. The acceptance or solicitation of compensation for use of an Unlimited Ride MetroCard by other than authorized agents of MTA New York City Transit is prohibited.

Use of Regular MetroCard is subject to MTA New York City Transit tariff.

AA. Job related Training and Education

1. Justification

Advanced Research Requirements

-CASI will pay for employee education when warranted for Company benefit and when pre-approved by CASI Management.
-Employees will pay for the approved education out-of-pocket and will be reimbursed by earning a grade of C or better. A report from the educational institution of such an earned grade must accompany the request for reimbursement.

BB. Parking Benefit

1. Justification

Parking is a major problem in midtown Manhattan. Many CASI employees hold primary jobs at nearby universities and must split their time during the day across the metropolitan area. As an inducement to get professionals to come and stay, and to reduce the wasted time of visitors, employees, and professional staff searching for parking, CASI has a practice of paying for on street parking using the NYC Muni Meter program. This program enables CASI to pre-pay for blocks of parking time that can be used only by the insertion of a MuniMeter card, much the same way MetroCards can be used for subway and bus fare. Parking at private and more expensive garages must be approved in advance.

2. **Muni Meter Program**

Description of NYC Parking Program. Street Parking Agents will feed the meter on your card

3. **Parking Tickets**
Many companies in the metropolitan are view parking ticket incurred during the execution of business functions as a routine cost of doing business. Parking tickets obtained by failure to feed the MuniMeter are not reimbursable by CASI unless submitted with a justification statement.

BB. Childcare Benefit

CASI will pay bona fide child care costs where the an employee is otherwise unable to work unless a child under 10 requires day care or transportation to and from a day care facility, to the extent provided by IRS section XXX.

Late Night Ride Home Benefit

37 CASI will pay for reasonable and actual employee travel when commuting from work to home after 9:00 PM. The purpose of this is to protect and keep **safe employees**

Late Night Meals Benefit

CASI employees working later than 8PM may have meals paid for.

CC. NO OVERTIME PAYMENT BENEFIT

Late hours/Overtime TIME NOT BEING LOGGED

Employee Relocation Benefit

Justification

Employees travel time is time away from work time.

Moving Expenses

Moving truck time,
Labor man hours,
Packing Materials
Fuel, Toll, and parking not otherwise broken out in invoice and incurred by employees during course of move.
Meals, hotels, and other reasonable and fair out of pocket expenses incurred.

Apartment Search and Apartment Brokerage Fees

Justification

In order to minimize the distractions of finding an apartment in New York City, CASI will pay employee relocation costs including apartment brokerage fees.

Brokerage Fees

Brokerage fees by licensed Real Estate Brokers, when paid by CASI purchase order, or check, with express prior approval on fees.

Roommate Fees finding fees

Temporary Housing for visits longer than 7 days

CASI has relationships with apartment and building owners to rent rooms in apartments for visiting students and staff for periods longer than 7 days.

CASI will pay for visiting students and faculty, on the payroll, for with express approval, not on the direct CASI payroll, for periods of longer than 7 days in a housing facility of its choice and with whom it pays directly.

DD. Other Benefits

Maternity / Paternity Leave
Disability Insurance
Long Term
Short Term
Retirement Plans
Life Insurance

APPENDIX

TransitChek MetroCard Program

Web citations
http://www.transitcenter.com
http://www.transitcenter.com/benefits/tcco/IRScode132f

Computer Aided Surgery Informatics
Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research
D. B. Karron, Ph.D., President and Chief Technical Officer
300 East 33rd Street, Suite 4N, New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net
Monday, May 10, 2004 at 018:11:21 Hours

Response to Draft Audit Report on Computer Aided Surgery, Inc. In the matter of NIST Cooperative Agreement Number 70NANB1H3050 Response Material for Inclusion into Draft Audit Report No. ATL-16095-4-0002 / March 2004

Prepared by
Dr D B Karron, with assistance from
Mr. Melvin Spitz,
Mr. M Rothman,
Mr. J Cornwall, CPA,
Professor J Schwartz, CPA, ESQ,
Mr. L Goldberg

This file is "OIG Response CASI DBK New Letterhead 23.doc" created with template: 'CASI LLC DBK New Letterhead v01.dot', created at Monday, May 10, 2004 18:11:00 H,
Saved at Monday, May 10, 2004 18:11:00 H and printed at Monday, May 10, 2004 18:11:00 H
of size 43,634 bytes of 8436 words keyed in by d b karron **Pages 38 of 38 Pages.**

RECEIVED
MAY 1 1 2004
BY

Table of Contents

1. Response to Draft Audit Report on Computer Aided Surgery, Inc. In the matter of NIST Cooperative Agreement Number 70NANB1H3050 Response Material for Inclusion into Draft Audit Report No. ATL-16095-4-0002 / March 2004 1
2. Table of Contents 2
3. Background 3
4. Introduction 3
5. The Problem 4
Comments on OBJECTIVES, SCOPE, AND METHODOLOGY of OIG report 7
Comments on FINDINGS AND RECOMMENDATIONS in the OIG report 7
NO Complaints on CASI Research 10
CASI misplaced its faith in Hayes. 10
6. Conclusions 10
CASI Saved the Government Money. 11
NIST ATP misplaced its trust in Hayes 11
OIG misplaced its trust in Hayes. 12
Important observations 12
Overall Conclusions 13
7. Exhibits 13
8. Exhibit 1 Summary of Project Costs and Point by Point Rebuttal of Questioned Costs 14
Project summary costs 14
Exhibit 1b Point by Point rebuttals 15
9. Exhibit II Payroll Reconciliation 24
10. Exhibit III Consolidated Project Expenditures (Profit and Loss) and related 'Balance Sheet-(9/30/02 6/30/03). 26
11. Exhibit IV NIST ATP Project Timeline 37
2001 Pre Project 37
2001 Project Launch 37
2002 37
2003 37
2004 38

Background

In September 2001, NIST awarded a $2,000,000 Advanced Technology Program (ATP) cooperative agreement to Computer Aided Surgery, Inc., a small for profit research firm. CASI is a tiny entrepreneurial startup firm employing at most 3 PhDs and one MD to do advanced applied math and computer research on image and modeling for surgery. CASI was a firm recruited to apply for this ATP grant by the NIST ATP program director. The PI applied after extensive consultation and support from current and former ATP program management and leadership. CASI has been in business since 1995 principally doing DARPA SBIR contracts and has yet to become profitable. The PI, a former professor of Surgery at New York University Medical Center as well as a former Professor of Computer Science at City University of New York, gave up an academic teaching job to focus exclusively on this project. The other scientists, physicians, and students on this project are all CUNY and or NYU faculty working part time with the company, some uncompensated, many under compensated with respect to their regular jobs. In addition, there are many experts who gave generously of their time and energy without compensation, strictly because of their belief in the merits of the research.

Introduction

Prior to the inception of the NIST ATP project, and repeatedly in the first year, CASI was emphatically, personally, and corporately promised New York State co-funding. The funded portion of this project was jumpstarted retroactive from October 1, 2001, in the middle of the extremely hectic days following the 9/11 attacks in New York City. Given the abruptness of the retroactive funding start, and its inexperience in this type of program, CASI made initial spending errors. These errors were incorrectly and marginally addressed by its accountant and so-called auditor, Ms Joan Hayes, CPA. Hayes had taken over responsibility for CASI accounts on 11 February 2002 after purchasing the CPA practice of the previous CASI accountant, Jill C Feldman, CPA.

Because of the gross inaccuracy of the first year program bookkeeping adjustments, the lateness of these corrections, and the inept consolidation of the first year books and the hostile, non independent first year audit; Hayes is the main reason for NIST ATP suspension of its funding of this project. While the PI admits responsibility for some staff errors in the program filings mostly in the first year, these are not the principal cause of management shortcomings. The principal cause for these shortcomings was advice followed in good faith from Hayes, much of which was to be subsequently proved incorrect, contradictory, coercive, self serving, or extremely destructive.

We will present a timeline (Exhibit IV) for the main program events in support of this contention. CASI was and is on a track toward stability because it learned its lessons from its initial mistakes. The PI has corrected the 'technical' problems and has followed the 'spirit' of the grant in every way. It is excessive and draconian to destroy CASI and it is vital because of problems jumpstarting its first government grant.

CASI's research program has emphasized science over marketing, and self-promotion. CASI research has advanced the state of the art by presentations at medical and computer science/imaging/applied math conferences. NIST ATP and the nation is benefiting from the tireless work of Dr. Karron, his students, and colleagues. Many of these people continued to work on the research no pay, continuing to publish, and advance the state of the art ,despite the technical reporting problems that have interrupted its funding. At no point can CASI be cited for not putting its full effort into its research, which is the main function for NIST ATP funding. This research had became very technology based and the emphasis had to CHANGE, from subcontracting (turnkey) to an 'equipment' oriented program staffed by students and committed professional faculty, as volunteers. Repeated attempts at revising the budget were completely ignored, as were certain requests for staffing changes.

The Problem

As a small single company recipient, CASI minimized costs and maximized productivity with its NIST ATP grant. The PI zealously adhered to the spirit of the NIST ATP guidelines. The grant research has never been questioned. Because of errors made in the first month of the grant by the PI based, on inexperience, and on the bad advice of its hostile and self serving accountant Joan Hayes, CPA, technical financial errors were made, then repeatedly made worse and worse and worse by Hayes's abuse of position. Hayes simultaneously served as trusted advisor to the PI, Corporate Tax Accountant, Personal Tax Accountant,, *de facto* management consultant, jury, judge, confessor, master, whistleblower, and auditor for the government.

CASI included in the award agreement a commitment to provide $110,500 of direct project costs, and in fact provided 67,334.19 of this co funding through a payroll holdback by September 2002 (The first year of the project!). See appendix 3, the payroll reconciliation. The NIST ATP program considers awardees' cost sharing sufficiently vital to its program that it will halt projects for lack of co-funding. Yet, there are basic direct and vital costs, such as rent and utilities, which are not really overhead in this instance, but belong in the 'other' costs section. These MUST be considered as part and parcel of what was previously requested budget revisions. See Exhibit I.

CASI engaged its long term accounting firm, Jill C. Feldman CPA, to manage CASI's books. CASI had a functioning accounting system at the time. Feldman became pregnant and sought to retire after the hectic days of 9/11/2001. Feldman started the process of selling her firm to Ms. Joan Hayes, CPA in December 2001. Joan Hayes started work on the CASI account at that time, and effectively took over CASI's books and papers in February 2002. Hayes was charged with repairing problems caused by the PI's management of the grant at that time and bringing CASI's books and records into order for taxes, management oversight, and for NIST ATP fiscal reporting.

The PI, NIST ATP, and the Department of Commerce Office of the Inspector General OIG were unable to obtain reconciled and stable data as to vendor expenditures, payables, payroll, payroll overhead, and other project cost information from its accountant, Hayes. Hayes waited until just prior to becoming auditor to make important end of first year adjustments (9/30/2002). Hayes bungled and duplicated the calculations for these adjustments, and then assumed the role of an auditor, relinquishing her responsibilities as CPA, and started manipulating her client in earnest.

As project auditor, Hayes was reviewing her own work as project accountant, which destroyed her independence as an auditor. Hayes proceeded to manipulate both CASI and NIST/ATP with threats of wistleblowing CASI to uncover fraud and major career-making revelations to NIST ATP, by reporting the bungles and errors she herself caused in the previous year. She further manipulated the situation and the PI by 'churning' the necessary bookkeeping and accounting work without any useable results. She hid her own double billing invoices in the regenerated two sets of so-called 'new books'. In fact, the 'new books' as opposed to the old books, were incomplete and inaccurate because they lacked consolidation all transactions and reconciliation of all related 'balance sheet' accounts, such as interaccount transfers (contra-accounts) and formal bank reconciliations. How can someone who may have had a hand in preparing so called 'books' independently review them? Furthermore, she kept making unfulfilled promises to NIST and the PI as to when the audit would be completed. She further soured the PI's relationship with NIST ATP by falsely accusing the PI of withholding information and resisting the audit process. In fact, because of her ineptness in preparing and presenting the information to the OIG auditor, in an organized fashion, the finger of accusation points squarely at Joan Hayes, CPA.

If the PI was guilty of anything it was an overwhelming amount of backup to all transactions which made it harder to see the big picture because of all of the detail information kept. Hayes alleged that she was unable to get information from CASI, and the PI was resisting the audit process. She spent so much time collecting and collating data from CASI that she occupied the PI much more than required and hindered the research. Then she threatened to report to NIST ATP that the PI was not spending sufficient time on the project ! With all of this investigating and collecting data, at the time of the 2003 audit, she still fed unreliable and incorrect information to the OIG auditor, and blocked the OIG auditors' access to a valid, reconciled, and auditable set of project books.

The PI wanted to fire Hayes. In retrospect not terminating Hayes and allowing her to issue a grossly unacceptable audit report was the biggest mistake made by the PI during the entire project. However, the NIST ATP Grant Specialist kept insisting that they get the audit (that they had paid for) finished, despite the fact that Hayes as auditor was abusing her position both as accountant and as auditor to attempt to extort more money from CASI. In fact, during this entire process, she never properly reconciled, and more importantly, consolidated the new sets of books she had generated. She never actually supplied the PI or the OIG with oft-promised 'new books'.

Hayes kept changing figures during the budget negotiations. Hayes could not supply stable numbers for the (SF-269) and she omitted expenditures summaries and just showed grants received. Because of this, NIST ATP was forced to request an OIG audit, scheduled for June 2003. In July 2003, the OIG issued a 'limited scope' audit report alleging that CASI had not paid any of the adjusted and reduced $54,084 cost-share (totally untrue, see Exhibit II) and had drawn $205,126 in excess of the federal share of the ATP project costs (based on preliminary audit figures). This was based on the information in the unreconciled and incomplete books kept by its accountant and so-called auditor, Hayes. Furthermore, Hayes had repeatedly promised she would have books ready for NIST review virtually every day of the extended visit by the OIG field agent. The PI was not aware of critical lacking information that the PI could have provided at that time, prior to the field visit. The auditor was inappropriately given information that was not reconciled, not up to date, or was otherwise incorrect. The PI was not aware at the time, of the horridly negative and false information Hayes was giving the OIG until the last day of the OIG fieldwork. Instead of remaining independent and neutral, and providing information as requested by the OIG auditor, Hayes, by her own malfeasance, fed the auditor misinformation of the worst kind. The award was very abruptly suspended and yet the PI continued to pay project costs as they came in, including audit costs, payroll and accounts payable, directly related to the project, and funded by the PI's personal funds. The CASI project staff agreed to continue the project without pay, or at vastly reduced pay.

Because of the incomplete data presented to the OIG in June 2003, in November 2003, the PI visited NIST ATP and requested a re-audit (not a continuation of the previous failed audit based on faulty data from Hayes). This was based on the OIG's admission of the incomplete nature of its first audit. A new accounting team headed by Mr. Melvin Spitz, CPA, reconciled, consolidated, and corrected the books for the full 12 and 9-month report periods, without changing the original transactions posted in the Hayes generated books. These two sets of 'new books' had been nothing more than summaries of two bank accounts. One called CASI, and the other called NIST. In fact, both accounts were used for project expenditures, but the CASI account has some company wide expenditures, which are not necessarily allocated to NIST. With the proper support and approach, Mr. Spitz was able to reconcile and consolidate the books in a matter of four weeks, while Hayes's stalling did not achieve this over an 18-month period.

This stonewalling and abuse of position by Hayes is evidenced by the following facts:

1. Joan Hayes refused to submit her audit report to CASI at any promised time through October, even after giving the OIG a copy of the essentially audit report in June.
2. NIST ATP demanded its audit report. There was a very real potential that Hayes would never submit her audit report without paying exorbitant fees for unnecessary 'work'. The PI was under intense pressure to supply the Hayes audit report by NIST ATP.
3. Repeated requests from the Grant Specialist of NIST ATP for the Hayes audit report which NIST ATP had paid for, and they felt was due NIST.
4. Complaints from the OIG auditor, to the PI that the OIG was unable to verify the records presented by Hayes even after being on site with CASI and with Hayes for 10 days ! The OIG field auditor said 'her negative results were taken from the CASI Books, and could not be verified'. She pretty much said she could not do an audit.
5. Moreover, the OIG was repeatedly and explicitly promised a reconciled set of CASI books
   a) prior to the OIG first field visit,
   b) multiple times during the OIG first field visit, and
   c) Multiple times after the OIG first field visit.

Mr. Melvin Spitz confirmed with the OIG auditor that they never received a reconciled set of new books from Hayes during the OIG's subsequent field visit with Spitz in December.

The OIG auditor based its first flash audit on the misdirected and poisoned presentation by Hayes during the its first field visit culminating with the July 2003 flash audit report. At the December OIG field visit, Spitz submitted to the OIG the following:

a) New payroll and loan reconciliations
b) Detailed reports and logs of reimbursable spending on project costs by the PI.
c) A complete sub ledger on credit cards (AMEX) charges (shortly after the field audit)
d) CASI's newly consolidated books and records, including transfers, from the personal account, and previously ignored activity in the new CASI LLC account, which had been missed in the first audit,
e) All personal contributions, repayments of loans, and reimbursable spending out of the PI's personal checking account, which the OIG auditor together with Mr. Spitz confirmed as to being part of the consolidation.
f) Full explanations of all of the adjustments made to Hayes books by Spitz.

The OIG auditor now had many opportunities for revision of the July 2003 report, which had been based on incomplete records. This was much additional information that had to be considered for the OIG final draft report. This final OIG report should not have been an extension and major expansion of the OIG's previous reported questioned costs. In reality, all the new information should have enabled the OIG to substantially reduce the questioned costs. The new information justified most of the questioned costs..

Mr. Spitz at this point asked if, based on this new complete information, weather Spitz should issue new corrected SF269 quarterly and annual comparison to budget filings to replace the incomplete and erroneously filed reports previously submitted based on Hayes data. The OIG auditor said this was not necessary since her audit would accomplish this. Mr. Spitz also went over Hayes's audit report point by point and without consultation with the PI to present an adequate and unbiased refutation of Hayes audit conclusions. This Hayes report formed the foundation for the July OIG flash audit report. Spitz was given the impression, after his conference with the OIG auditor, who took copious notes, that full weight would be given to all of this 'new information'. This has obviously not been the case.

The PI discussed with the OIG auditor actions needed to assist the OIG's audit, given the previous unsatisfactory performance by Hayes during the first field visit. Mr. Melvin Spitz was tasked solely to work with the OIG to conclude this unending audit. Spitz made adjusting entries to the books and records that clearly identified not only identify NIST-related expenses in very detailed form but a section for allocated corporate expenses. Spitz noted numerous deficiencies and duplications in the Hayes prepared books, especially improper recording of undercount transfers and non-recognition of monies advanced by the PI through CASI; to both fully fund co-payments and repay erroneous salary advances taken at the beginning of the project. The OIG visited in December 2003 to review the reconciled and much improved books and records, was also provided with hard, and disk copies of the Spitz consolidation.

It came as a complete surprise on the issuance of the draft audit report in May that the OIG had not considered the clarifying additional information presented in the December visit. The OIG had instead chosen to re-affirm and expand the faulty Hayes conclusions and did not reduce any of the July flash audit findings. In fact, Spitz had presented as a complement to the income and expenditure consolidation figures a so-called consolidated balance sheet showing fully reconciled items such as cash in bank, intercompany transfers (See Exhibit III). Also included in this balance sheet were the co-payments and repayments of erroneous PI salary advances. The draft report of the OIG totally misinterprets the intercompany transfers once of which is called 'due from CASI', and the other one was called 'due to NIST' which are in fact counterbalancing amounts as being proof that CASI admits to owing money to the project. This is absolutely *prima face* incorrect.

Given the gross malfeasance, lack of independence, hostility, and clear errors in the information presented by Hayes to the OIG, and the intransigence of the OIG in the face of the Hayes errors, the PI is compelled to request a face-to-face negotiation to defend its rights, reputation, and research.

Comments on OBJECTIVES, SCOPE, AND METHODOLOGY of OIG report

The scope of the OIG audit was extended to include payments made on costs incurred prior to the June 27 suspension, and to certify payables still on the books. The Hayes report scope only for the first year. As such significant improvements made in CASI fiscal and business processes were overlooked in the Hayes report, and the OIG draft report, which was almost exclusively based on Hayes faulty reporting.

OIG examined a copy of the company's most recent annual audit report for the year ending September 30, 2002. That audit was conducted by Hayes, who as we will demonstrate was NOT an independent certified public accountant. Her audit was not in the spirit and rule of the *NIST Program Specific Audit Guidelines for advanced Technology Program (ATP) Cooperative Agreements with Single Companies* dated May 1999. The Hayes report disclosed internal control weaknesses and questioned costs. The OIG obtained their own understanding of CASI internal controls through inquiries with appropriate personnel, inspection of relevant documentation and observation of CASI's operation to evaluate the assertions included in the audit report. The weaknesses noted in OIG testing did not observe the significant improvements in internal controls and reduction in disallowed costs made in the first year to the second year. None of the improvements are discussed in the findings and recommendations of the OIG draft report.

The OIG relied on computer-processed data supplied by the company as the basis for their audit findings and recommendations. Consequently, the OIG tested the accuracy of this information by tracing and comparing the data to original source documents and other supporting documents stored as scanned images. Based on their tests, the OIG concluded that the computerized data was sufficiently reliable for use in meeting our objectives. Based on this statement costs for scanning equipment used to store, and the costs of clerks and bookkeepers to file and input this data should be allowed, as it was the basis of the OIG's acceptance of this information.

The draft audit report states that it supersedes the OIG July 2003-audit report, and resolution of this report should be deemed to constitute final action with respect to the prior report. CASI disagrees and notes that this report is mealy an extension and elaboration of the July 2003 report, not a correction or a revision of the previous report. The purpose of the CASI request for re-audit fieldwork was to correct erroneous findings in the July 2003 report, not rubberstamp the July findings, based on new accurate and revised books.

Comments on FINDINGS AND RECOMMENDATIONS in the OIG report

The OIG blames the CASI inadequate financial management system as the main cause of $547,426 questioned costs. CASI had an adequate financial system until Hayes, as our auditor (in the second year), demanded that CASI completely redo its fiscal system to her specifications, in order to pass her standards for the audit. She had the CASI outside bookkeepers; engage in a complete rewrite of CASI's books, which Hayes closely and zealously supervised. Hayes ordered the splitting of CASI's books into two sets of books. These caused unending problems and errors, including vendors never being paid, vendors being overpaid, vendors being paid late, accounts running out of control, and checks bouncing. The PI was constantly running to the bank to beg the bank to refund these fees, which the band did in all cases. These books were never reconciled and consolidated despite repeated promises to both the PI and the OIG.

According to the ATP Proposal Preparation Kit:

"ATP projects are industry/government, cost shared projects. A company proposing to recover 100 percent of the project costs (*because all project costs are charged as direct costs*) from ATP is not complying with the spirit of the ATP statute because the company has no funds of its own at risk."

The company NEVER promised to recover 100% of the project costs. The approved budget and all of the subsequent proposed budget amendments shows the company co-paying over 4% of the direct project costs.

The main CASI issue with the OIG draft findings is that the Federal Cost principals have many special exceptions for small entities working 100% on a single federal project. CASI expected and needed ATP to follow its previous practice guidelines of giving special consideration to small firms such as CASI. This expectation was based on its consultants and business manager's many years previous experience managing ATP programs in very large firm. CASI's failing was that it did not get each and every eligible cost being questioned specifically allowed in signed memos. Many of these costs were explicitly allowed in verbal understandings. When the PI was advised to get these understanding documented in memos, the NIST ATP never acknowledged ANY these memos in any documentary fashion, by e-mail, fax, and paper memo . At one point, the PI made a special trip to NIST to discuss these matters and the PI was not allowed to visit in the cafeteria with any of the NIST personnel. During the written budget negotiations, the costs for that specific trip were specifically disallowed for $10.00 .

CASI maintains that precisely because it decided to focus exclusively on the NIST ATP project, partly due to the collapse of the investment market and its original, pre 9/11 offers of New York State co funding, many of the questioned costs called overhead are in fact direct costs under the spirit and letter of the Cost Principles 15 CFD Part 14.

The OIG report goes on further to state:
"Recipients of ATP awards are required to have a financial management system that meets the standards found in 15 CFR Part 14, Uniform Administrative Requirement for Grants and Agreements with Institution of Higher Education, Hospitals, Non-Profit and Commercial Organizations. Standards for financial management systems are found in Subpart C, Section 21 and require recipient's financial management system to include the following:
"effective control over and accountability for all funds..."

All CASI and NIST funds were fully accounted for in the CASI books and records. Abundant records were made of all transactions as they flowed through the CASI business process. Backup documentation was made and kept. CASI expended extensive resource to establish and maintain compliance with GAAP accounting, as well as CASI business procedures, under the dictatorial direction of Hayes. She would later refute the CASI recordkeeping procedures because it kept 'all details' and because these details would later work to document various Hayes mistakes. Later, we found she kept vital records (such as payroll reconciliations) from CASI in an attempt to maintain sole control over the account.

Subpart C continues:
"Written procedures for determining the reasonableness, allocability and allow ability of costs in accordance with the provision of the applicable federal cost principles and the terms and conditions of the award ..."

CASI adopted forms and procedures to identify allowable and eligible costs by the following means:

The original CASI books tagged a 'CLASS" of NIST costs in the CASI electronic books and records. Further, all costs that could be charged to NIST were identified with NIST ATP as the customer for chargeback billing of these costs. Finally, under Hayes direction, an entirely separate set of books of ONLY NIST Costs was prepared out of the CASI books. These books were never reconciled or consolidated, yet served as the exclusive basis of the OIG reports. There are significant differences of opinion as to what are NIST ATP costs over the life of the grant. Cost segregation and funds segregation (by a separate NIST checking account with chargeback class tagging) has been incorporated into the business process by CASI.

The OIG further notes this citation from 15 CFR 14:
"Comparison of outlays with budget amounts for each award."

CASI, in good faith, continued its research project in July 2002 after it started budget revision negotiations. In retrospect, the project should have been halted by the PI as CASI spending diverged beyond 10% from its budgeted costs. However, there exists no mechanism for the grantee to stop the project clock on a project. NIST ATP can stop a project as abruptly as it pleases, as illustrated in CASI's case. Therefore the grantee is forced into the situation CASI finds itself in, whereby it cannot make midcourse budget corrections, and it has no recourse but to continue to use up its precious project time. It became clear that its December 2001 budget was woefully

inadequate. How could CASI recognize that it needed a new budget if it could not track its actual spending relative to its budgeted spending? Clearly, CASI was aware of the discrepancy in its actual spending given the energy and effort expended in attempting to obtain a revised budget. Therefore, CASI was in compliance with the above CFR citation. Had CASI not attempted to negotiate a budget revision, then the above allegation would be clearly true; as it would be evidence that CASI was unaware of the deviations of its spending from its budget.

The OIG report continues on to state:
"Since the ATP budget included only direct project costs, the financial management system needs to be able to properly classify costs as either direct or indirect. "

Companies as small as CASI do not generally seek, or are awarded grants of this size, with such strictures. After repeated discussion with NIST officials, with Axiom consultants and with ATG consultants, specific instructions were given on how to do manage the finances of this grant so that minimal overhead would be incurred.. Further, the PI unfortunately agreed to a complete overhaul of the CASI books under Hayes direction. Furthermore, Hayes refused to consider or account for the original plan for how the grant and the PI would manage and account for overhead and indirect costs.

The OIG report states:
"Computer Aided Surgery does not have a financial management system that allows it to determine readily which of its costs are direct and which are indirect. The general ledger does not separate direct from indirect costs, and Computer Aided Surgery never prepared an indirect cost proposal that identified each item of cost to be included in the indirect cost pools."

Hayes undertook this responsibility and completely failed; The PI had originally tagged costs by using the Quick Books 'CLASS' facility, and customer cost chargeback facility; Hayes refused to consider this and insisted that a completely separate, stand-alone set of books. She insisted this was required for CASI and NIST ATP because of the disparity of the Federal reporting period and the CASI LLC and INC reporting periods. This created the extremely convoluted and unnecessary requirement that almost all entries be posted twice, into each set of books. This caused duplications and transfer accounts that were not subject to the proper consolidation adjustments as done by Spitz.

The OIG admits:
"The cost principles identified in 48 CFR Part 31, *Contract Cost Principles and Procedures*, do not provide any specific guidance on what would be typical indirect costs. However, ATP's Proposal Preparation Kit states that typical examples of indirect costs include general administration, maintenance, library expenses, and accounting. The kit also states that if the recipient has an adequate accounting system consistent with generally accepted accounting principles, then certain expense items should fall into indirect cost categories, even for a new start up company with only one project. "

Because of the small size and unusual nature of CASI, there was no clear guidance for a tiny company such as CASI to establish these costs in the tradition of much larger companies. CASI contends that it is impossible to adhere fully to the guidelines for large companies. This problem was acknowledged in early discussions between CASI and NIST ATP. This problem has been acknowledge throughout the federal government and is part of various legislative reform packages. Every company and project is unique and must comply with the spirit of the law. CASI unquestionably did.

The PI, the IRS, NYS, and the NIST ATP and OIG were never able to obtain from Hayes stable figures for any purpose whatsoever. More importantly, NIST ATP never responded to numerous attempts to revise the budget to confirm to the emerging new realities of the project. The PI surmises that because of the bad relationship nurtured by Hayes with the NIST ATP Grant Specialist and CASI, and given the changing actual figures Hayes supplied during the budget revision negotiations, NIST ATP lost all confidence in the PI and misplaced all of its confidence in Hayes. Hayes, abusing the NIST ATP confidence in her as the auditor, proceeded to torpedo CASI with bad reports to NIST, bad and late reports to the IRS, and fighting with the CASI board and legal team. The PI can only surmise why Hayes has so energetically and viciously undermined her client.

The PI was never able to rely on Hayes for stable accounting figures during her entire tenure with CASI. Hayes, except for occasional payroll filings (that were also in error) missed every deadline she was ever responsible for. We can see no other basis for such a large amount of uncompensated work as other than to bankrupt CASI so it could not attack Hayes. CASI has reported such grossly unethical behavior to the New York State Department of Education, office of Professional Discipline and they have opened a pending case for investigation.

NO Complaints on CASI Research

It is clear from the scientific output and professional kudos garnered that CASI is doing world-class significant research, and providing significant value to the NIST ATP program as well as the nation, which despite this accountancy nightmare, is the real purpose of the program. Milestones are being met and important basic science is being done.

CASI misplaced its faith in Hayes.

CASI trusted Hayes to put its books in order, keep CASI out of trouble, and to make its NIST audit report; what in fact happened Hayes torpedoed everything she was entrusted to protect as accountant, report as auditor, and advise as a government grants management authority and advisor.

Conclusions

The accompanying OIG draft audit report is ignoring additional information on balance sheet type accounts such as inter-company transfers and PI repayment of faulty advances and co-payments separately attached to the consolidated statement of fund receipts and expenditures (See Exhibit III).

The PI requires without question a face to face meeting, where if both sides are flexible on settling this matter on an amicable basis acceptable to all. Above all, the research was the main purpose of the project, and should remain so. Unfortunately, ignorance of and inexperience with government grant technical guidelines led to some mistakes at the very beginning of the project. These mistakes as to the literal interpretation of program guidelines should not have been allowed to wreck the aim of the project through its suspension.

People worked very hard, for nothing, and the government saved a lot of money. If this work were to be done in a government research laboratory, the cost of the project would have been multiple millions of dollars. Many attempts at revising the budget were met with no response from the NIST ATP sponsor. Our timeline (Exhibit IV) shows that we began this attempt at revision fairly early in the process and our financial appendix (Exhibit I) shows that had the budget been properly adjusted the research results would have come in at an acceptable cost.

Why did the project nature change? Because as the PI was writing the proposal, it seemed at the time that using the NIST ATP funding to hireling the biggest and presumably best computer graphics expert obtainable, namely his CUNY colleague Professor George Wolberg, would help insure the projects success. This was not the case; in fact, some of the most vital contributions to this project were made by people who were never on the NIST ATP or any CASI payroll. As the project commenced, it became clear that Prof. Wolberg had multiple faculty commitments and was also in the process of starting his own business. The PI felt that Prof. Wolberg could not give this project the attention it required. Further, Prof. Wolberg insisted on using his own software libraries, which he owned, and would not give CASI source code to. This created a problem of excessive dependency on Wolberg and his code, something that NIST ATP was concerned about in their first site visit. The PI was spending too much time managing Wolberg and specifying detailed contract modifications for Wolberg and arguing over invoices and not getting what the project needed. However, Professor Cox, along with the CASI intern/student Mr. DaSalla were becoming more and more adept at basic 3D computer graphics, and a PhD student from the U of Delaware, Mr. Thiarajian joined our effort and was able to do more computer graphics than Prof Wolberg was able to do. Mr. Thiarajian never appeared on the CASI payroll, being funded entirely by the Delaware Biotechnology Institute of U Delaware. When the PI started throttling back on Prof. Wolberg hours and funding, the PI started complaining to NIST ATP.

NIST ATP told the PI that they would back the PI's decisions, and that it was the PI's decision to do what was best for the project. It was this vote of confidence, and the lack of responses from the grant specialist, that gave the PI the very clear and distinct impression that NIST ATP trusted the PI and were willing to go with the PI's project decisions. These messages giving the PI autonomy were repeated in a number of instances. The business manager, Gurfein, kept asking the NIST ATP Grant Specialist many questions and permission for all sorts of CASI business decisions. Repeatedly, the Grant Specialist told Gurfein "you run your business how you see fit: we won't tell you what to do". All this trust and confidence seems to have been poisoned by Hayes.

Because of the NIST ATP resistance to documenting any verbal understandings, amendments, and changes in key people who proved vital to the project, their costs were questioned although they were a key part of the project. Not withstanding this, even if they had been accepted, this subcontractor portion and payroll portion over the three year period should have been substantially changed and transferred to the computer technology. Outsourcing key research roles by contractors caused the PI to loose control over the technical direction of the project. . Because we had to do much more of the project on site, and given the efforts of Dr. Karron's PhD and Masters students, as well as the seats they required, CASI needed a place for the small staff, and the sophisticated equipment. This equipment is being used almost around the clock to this day by students, volunteers, and uncompensated faculty who continue to work on the project. As has been erroneously identified in the draft report of the auditor, the costs of the CASI office as opposed to outside contractors doing the work in their inferior facilities, was substantially more efficient and cheaper with quicker and more advanced results. We should not be punished for trying to save the government money without sacrificing, but rather enhancing the research. The PI stands by the decisions made as to what was best for the project.

CASI Saved the Government Money.

CASI provided significant research value for the government's dollar. The PI, out of necessity, did operate with MINIMAL OVERHEAD. To penalize the PI by reducing his salary and asking him to repay the salary of the business manager, when the salaries were already budgeted and spent in good faith, along with necessary equipment and a place to house the research, two years later, will only serve to bankrupt CASI.

The research spending was always frugally managed by the PI. CASI built it its computers from components to get research grade systems that are unavailable commercially. The PI stayed with colleagues and friends when traveling on grant business. The PI drove and did not fly whenever possible. The PI's travel was not questioned (except for $10 for a trip to NIST)

Spitz made the books WHOLE by reconciliation and consolidating all pertinent transactions. Mr. Spitz's motto was 'let chips fall where they may'. Considering that during the past year, the PI has made up costs out of pocket and has mortgaged his residence to make transfers of personal funds totaling in excess of $106,000, in addition to co-pays. The PI beseeches NIST to consider that the period of suspension is punishment enough for technical errors. Finally, the quality and value of the research does not warrant suspension.

Terminating this research by bankrupting CASI is a disservice to its sponsor and the nation. The PI firmly believes that this is not what NIST ATP wants or is designed to do. NIST ATP practices and guidelines rules are designed for large corporations with lots of government experience and deep pockets to co-fund these high-risk projects. CASI has neither of these resources.

The PI has demonstrated its persistence in the face of incredible resistance by continuing to push for this grant and by continuing its research.

NIST ATP misplaced its trust in Hayes

Hayes was in continuous communication with NIST ATP for audit guidance, to protect herself from any suspicion of error or wrongdoing by NIST ATP, and was continuously getting permission for her activities with the NIST ATP Grant specialist, developing a relationship as the CASI 'tattler', and poisoning the relationship between CASI and its sponsor. Hayes was telling the PI that she was going to save CASI from its initial errors, and Hayes was telling

NIST ATP that Hayes would uncover a major scandal and earn a whistleblower reward for doing so. She would then overcharge for excessive bookkeeping and accounting work from CASI in the process. Hayes demanded slavish obedience from the PI in the minutest detail, which the PI initially thought was appropriate if Hayes was going to 'repair' errors caused early in the grant. Instead, Hayes pillared and exacerbated all of the errors to her own empowerment with the government and to further manipulate and control the PI and CASI. She seemed to take undue thrill and excitement to have so much control over so much funding. All of this was part of her desire to control and manipulate the situation, to play both sides against the middle, destroy CASI to protect her CPA license.

OIG misplaced its trust in Hayes.

Based on the above problems with Hayes, CASI contends that the OIG should have thrown out the misleading Hayes audit. In the interests of objectivity and fairness, OIG should have, and CASI expected OIG to have started their audit a fresh with the Spitz reconciled and consolidated information, which did not touch the basic transactions, but which clarified them, and made them usable, and auditable. The OIG field representative seemed convinced by the Spitz audit data and its presentation. It appeared at the time that CASI was out from under its dark cloud and there was a distinct possibility that the grant would be resumed. CASI is disappointed that OIG has not changed any of its opinions based on the faulty Hayes audit and the fresh information presented at the December 2003 field visit.

Hayes should have been fired and not permitted to submit the audit report. The PI did not fire Hayes because the PI believed the OIG would give an unbiased report not based on the Hayes audit report. CASI regrets not firing Hayes but CASI had no choice at the time.

Important observations

The Dec 2001 Budget was and is unviable: It was thrown together just before submitting the grant and CASI did not have any historical basis to estimate costs. It was based on conjectures. CASI required at least a year of operation to get an accurate sample of real costs for budget purposes. First year experience was needed to establish baseline costs. CASI did not have access to stable first year actual figures for the purpose of budget revisions due to Hayes's malfeasance. CASI had expected a substantial reduction and elimination of the OIG questioned costs per the July 2003 report for $205,125.00. CASI clarifications and rebuttals (Exhibit I) show that many disallowances should not stand because the project followed the spirit of the grant, based on a revised viable budget. CASI also expected previously requested budget revisions and some flexibility as to so-called overhead (other costs section).

CASI is committed 100 % to this project. PI is 100% committed to this project and has worked on no others.

Significant management improvements have been made subsequent to the first year. The OIG and Hayes audits do not differentiate in the comparison between the first year to the second year.

The PI made a significant effort to improve compliance with the spirit and even the letter from the first year to the second year.

Personnel very much stabilized in second year. Personnel staying with project through the funding suspension make their commitment clear: Cox, Rothman, Thiarajian, Benedict

As a small business, CASI cannot be asked to afford some of the more inflexible compliance policies, such as disallowed alternative fringes, not normally associated with big corporate structures, rent, electric, telephone, and necessary project alterations.

At no point was the value of the research questions or the value the government has received questioned.

Overall Conclusions

In conclusion, CASI does not owe NIST ATP for co-pays. Program contributions are already fully paid; CASI does not owe a significant amount for ineligible costs (these were already reimbursed by 2003). CASI does not owe for unbudgeted costs because NIST ATP was poisoned by the Hayes figures used during budget negotiations and the inaccurate audit report, into not negotiating with CASI on necessary budget revisions.

CASI believes that NIST ATP should permit CASI to finish its budget revisions (See Exhibit I) to eliminate problems caused by the December 2001 unviable budget. CASI has demonstrated significantly improved business practices and fiscal control in the second year and the PI has steadfastly demonstrated his commitment to this project during the year following in suspension. CASI and the scientific community believe that NIST ATP should resume the grant to permit the project to come to a successful scientific conclusion.

Exhibits

The following sections are the technical financial exhibits to offered as substantiation evidence in the this CASI NIST ATP Audit rebuttal

Exhibit 1 Summary of Project Costs and Point by Point Rebuttal of Questioned Costs

Project summary costs

Computer Aided Surgery Inc.
NIST Award No. 70NANB1H3050
Summary of Project Costs
10/1/01-6/27/03

	Award Budget Per Draft Report Appendix I	Proposed Revised Budget Per CASI	Costs Claimed per Draft Report	Costs Questioned Per Draft Report	Costs Claimed Per CASI	Change in claimed costs - Per CASI	
Personnel	700,000	635,000	569,911	104,683	569,911	None	
Fringe Benefits	238,000	175,000	158,576	68,884	161,758	3,182	Error in classification
Travel	29,000	35,000	36,538	23,998	36,538	None	
Equipment	119,000	250,000	320,443	201,443	238,677	(81,766)	non-equipment see our response #7.
Supplies	11,000	35,000	39,344	24,011	22,872	(16,472)	Mostly internet
Subcontracts	360,000	150,000	147,153	67,372	144,688	(2,465)	Conceded costs
Other	10,000	187,000	73,535	57,035	169,676	96,141	See our response #7.
Total	1,467,000 (A)	1,467,000 (B)	1,345,500	547,426 (C)	1,344,120 (D)	(1,380)	Net Change

(A) Please note the budget is for a 24-month period.

(B) In general, reductions in the subcontractors' budget of $210,000 and personnel and fringe benefits of $125,000 would fund increases to equipment and "other" categories, so that $335,000 of disallowed expenditures would be reinstated, because of the proper revisions alone.

(C) Explanations for all questioned items and reclassifications appear in the pages following this summary.

(D) These amounts are based on a revised budget as per above, and reclassifications as per our explanation to questioned costs. Conceded items have been subtracted from the total.

Point by Point Rebuttals

Disallowances:

Please refer to Audit report for references and full explanations.

1. Personnel Costs: $104,683 is questioned.

A. $ 71,550 is not allocable to the ATP project.

a. $ 25,000 of the Chief Operating Officer's time was allocated to non-NIST activities.

b. $ 46,550 of the Chief Technical Officer's time was allocated to non-NIST activities.

B. $ 33,133 of employees' salary was not approved by NIST officials.

a. $ 15,222 in salary to the Fiscal Control employee was not approved.

b. $17,911 in salary to the Business Manager was not approved.

Answer:

A. 100% is chargeable and allocable to project.

a. Gurfein didn't devote 25% to other activities. He worked exclusively on this project.

b. Dr. Karron didn't devote 15% to "organizational" activities. He "lived" exhausting 16 - 18 hour days solely devoted to the project.

B. None should be disallowed.

a. Although, not approved in writing, the grant specialist verbally approved this position. Clearly, it is reasonable and necessary to the project.

b. This was the assumption of Gurfein's slot at a substantially less cost and much more productive person. Benedict was more than a "business manager". He was indispensable to all concerned including any contact with the government, because of his experience with the NIST ATP programs. The government ignored attempts to approve Benedict, which was

detrimental to his being "in the loop". They ignored him in their communications with CASI. Meanwhile the program control improved dramatically under his watch.

2. Fringe Benefits: $ 68,884 are questioned.

2. CASI did have a "cafeteria" type plan, which was in the process of being formalized. There is no formal 'approval' process. It was written policy, and it was in practice since CASI's formation in 1995 without question or problem.

A. $ 52,227 is disallowed because CASI had no plan for the charges.

A. Total fringe benefits were dramatically lower than the 30% - 34% normally allowed by government programs without question. No plans were made to formalize the benefits plan based on this assumption for this program.

a. $48,989 is disallowed because expenses were paid in excess of employee's insurance reimbursements.

a. "Big" company fringe benefits such as a pension plan were not practical for this small company. Therefore, we have a medical reimbursement plan.

b. $ 3,238 of education is disallowed because it is not an ordinary expense of a corporation.

b. The educational training was a direct expense of the project, related to the research.

B. $ 14,196 is disallowed because it is a cost directly associated with another questioned cost.

B. See answers to 1A and 1B above.

a. $ 3,130 is for health insurance directly associated with a percentage of the reallocated salaries of the Chief Operating Officer & Chief Technical Officer's non-NIST activities.

a. Since they should have a zero disallowance on Salaries, health insurance is 100% allocable.

b. $2,600 of childcare cost paid for the child of a fiscal control employee whose salary was not approved.

c. $ 8,466 of payroll taxes directly associated with a percentage of the reallocated salaries of the Chief Operating Officer & Chief Technical Officer's non-NIST activities.

C. $355 for miscellaneous fitness costs in excess of gym membership paid.

D. $ 2,106 of parking related costs for employees while they are at work and medical visits.

3. Travel: $ 23,998 of gas, local gas, parking, taxis, tolls, meals and miscellaneous other items are questioned.

b. Childcare should be 100% allowed just as the related "base" salary has no basis for disallowance.

c. The COO and CTO salary should not be allocated. Similarly their fringes should not be allocated.

C. CASI's Oxford Health Plan does reimburse Gym Visits. CASI was simply supplementing the Oxford benefit, which was allowed by the OIG. The amount is very small and fitness expense is becoming a commonplace fringe benefit. Further, because of the sedentary nature of computer work, this benefit is particularly important for computer software companies and their employee health.

D. This benefit was modeled after the IRS benefit, which allows ancillary costs to medical visits (taxi, transportation, meals). These are alternative fringe benefits necessary for employees to minimize time on medical visits and to support employee productivity.

3. CASI Employees can not always spend a regular 9 am to 5 pm day at CASI; Frequently employees would have to run out mid day to teach a class at Brooklyn College or City College. Alternatively, take classes at school. In order to minimize the time spent by employees searching for parking, this benefit was implemented. Commutation to and from CASI was similarly supported to encourage the travel to CASI.

4. Equipment: $ 201,443 is questioned.

A. $ 18,424 for capital improvement to the apartment owned by the primary shareholder of CASI, and used by the company as its place of business.

a. $3,500 of Mistretta Electronic was correctly posted to CASI books as capital improvements but was incorrectly charged to NIST as equipment expenses.

b. $ 14,924 of capital costs was identified as equipment costs.

B. $ 2,533 of costs is booked twice.

C. $ 703 of costs was not allocable to the ATP award.

D. $ 265 of dues & subscriptions was not approved in the budget.

4. Only $260,339 in equipment costs are claimed not $311,923. The balance is computer software and other computer costs, a separate category.

A. Since the apartment was not a residence (the PI paid rent for a share in a home in Connecticut), but an office, these alterations which detract from the market value of selling the apartment, should be approved as necessary for running the equipment. The auditor admits that it was used by the company as "its place of business". By looking at the vendors, it is obvious that these expenditures are related to wiring and peripherals that buttress the computer technology.

a. This cost was an electrical upgrade, absolutely required, to run the computer systems for the project. Frequently circuit breaker overloads and losses of data, and insufficient current for air conditioning made this an emergency expense.

b. They are moved to an "other" category, see #7 below.

B. Insufficient supporting detail is given to confirm or refute this questioned cost item.

C. No sufficient detail is given to verify or deny this questioned cost.

D. De Minimus and Immaterial.

This reveals the petty and hostile orientation of Ms. Hayes. As was explained to the auditor face to face, the way that CASI kept track of the vital professional literature in the field was through IEEE, ACM, AAAS, MEDLARS, SPIE, and Sigma Psi Professional literature online indices and databases. There is no way to subscribe to these databases without membership.

E. $179,518 exceeded the amount in the budget for equipment.

E. $60,106 was computer costs, software, and computer repairs not related to the Equipment category but properly allocable to the "other" category. $27,700 (146,700-110,000) should be allowed as a permitted reallocation of 10% of project costs. The balance should be allowed as per budget revision request, where the "nature" of the project changed completely and is "equipment" driven. See schedule of expenditures earlier in this exhibit.

5. Supplies: $24,011 are questioned.

5. A.

A. $ 21,506 was not approved by NIST grant officials.

a. $ 378 for chase bank fees and NSF charges.

a. Bank fees were refunded but not credited properly.

b. $2,952 for dues and subscriptions.

b. Most memberships necessary for access to online library research. See above on Subscriptions.

c. $ 599 for miscellaneous costs.

c. Paypal and Barnes & Noble are direct costs of the project.

d. $ 285 for internet costs incurred prior to the award period.

e. $ 15,809 for cable hook-up and internet fees, which were listed as indirect cost on the proposal, therefore they are not an allowable direct project cost.

f. $ 1,014 was reclassified from miscellaneous expense to internet expense.

B. $ 2,323 of costs was booked twice.

C. $ 651 is capital improvements.

6.

A. $ 37,146 should be considered indirect costs.

a. $2,465 is tax work and training course taken by the auditor.

b. $7,455 in legal fees was not approved as part of the budget.

c. $25,317 for bookkeeping services, this was not approved as part of the budget.

d. $909 for clerical costs that are indirect costs.

e. $1,000 for work done by Valley for Mage Consultants. This was not approved by NIST officials.

d. Conceded as error by PI.

e-f. All internet related costs are as indispensable to computer technology as electricity and modems. The original proposal cites internet delivery of milestones. This unfathomable disallowance makes no sense because the proposed revisions to budget, would have corrected this erroneous categorization of these being "indirect" costs. The internet costs were in our original proposal and reflect the hostile and unconsidered orientation of Ms. Hayes.

B. Unconfirmed

C. See 4A above.

6.

A.

a. Conceded.

b. These legal fees were <u>never</u> claimed as NIST expenses.

c & d. A project without bookkeeping is a project without <u>any</u> controls. Both bookkeeping and clerical costs are integral <u>direct</u> costs.

e. <u>Emergency</u> repairs on a security problem with internet communication do not need <u>advance</u> approval.

B. $1,000 to the Chief Technical Officers 's brother for setting up projector. The projector was not approved by NIST officials, and the installation is not allowed.

B. CASI had no blank walls to project anything. CASI needed to make a projection screen because there were no blank walls for projection. CASI gives presentations regularly pertaining to our research, and this diffusion of research findings is a direct cost. The CTO's brother was in the conference room automation and video industry, and designs and specifies million dollar installations professionally for a major video manufacturer. The work he did for CASI for only $1,000 was more a donation than an installation contract. CASI needed light baffles and blackout shades, as well as the screen and projector.

C. $12,000 for subcontracting with ATG consultants.

C. These were ongoing post-inception costs, not a pre-project cost, utilizes a $1,000 per month retainer.

D. $400 to Axiom Inc., who helped with budget negotiations with NIST.

D. Project manager Benedict originally worked for this firm, which contracted him to CASI for $2,400, only 400 of which was paid with NIST ATP funds. Benedict was intimately familiar with CASI's NIST problems and agreed to join CASI despite these problems, as an employee for much less money then he would have earned otherwise.

E. $170 to Paypal, this was not approved by NIST officials.

E. Part of bookkeeping, solely, a direct project cost.

F. $16,656 for equipment installation that was capital improvements to the apartment.

F. See answer 4A. This should be approved under a budget revision.

7. Other: $57,035 in other costs are questioned because they were booked in Non-NIST books.

7. These were booked in a "not (yet) allocated" to NIST section. A budget revision allowing rent, electric, telephone, cleaning, computer software and other computer costs, including apartment capital renovations related to computers

and internet technology would add approximately $153,000 to this category. The breakdown is as follows:

Rent	$ 42,000
Electricity	16,735
Telephone & Modem	8,311
Cleaning	7,600
Computer Costs (including internet)	60,106
Apartment Renovations	18,424
Cost of Audit	16,500
	169,676

Exhibit II Payroll Reconciliation

Quarterly Payroll - Dr. Karron
10/1/01 - 6/30/03

Date	Gross	FICA	Fed	State	City	Disability	Contribution to NIST Project	Net
5/13/2002	8,333.33	637.50	1,909.00	493.56	270.83	2.60		5,019.84
6/3/2002	8,333.33	637.50	1,909.00	493.56	288.42	2.60		5,002.25
Total Per Quarter	16,666.66	1,275.00	3,818.00	987.12	559.25	5.20		10,022.09
7/5/2002	9,956.97	1,800.20	2,637.81	255.10	115.85	1.20		5,146.81
7/5/2002	14,583.33	211.46	3,555.00	987.78	538.42	2.60		9,288.07
7/5/2002	9,956.97	1,033.98	2,637.81	987.78	538.42	2.60		4,756.38
8/13/2002	61,918.07	2,555.84	17,104.00	4,351.00	2,231.00	1.20	30,000.00	5,675.03
9/30/2002	61,918.00	897.81	17,104.00	4,351.00	2,231.00	0.00	37,334.19	(0.00)
Total Per Quarter	158,333.34	6,499.29	43,038.62	10,932.66	5,654.69	7.60	67,334.19	24,866.29
10/19/2002	16,826.00	270.98	5,109.00	1,197.90	652.31	1.20		9,594.61
11/5/2002	16,826.00	243.98	5,109.00	1,197.90	652.31	1.20		9,621.61
11/20/2002	16,826.00	243.97	5,109.00	1,197.90	652.31	1.20		9,621.62
12/2/2003	16,826.00	243.98	5,109.00	1,197.90	652.31	1.20		9,621.61
12/17/2002	4,206.50	60.99	678.00	255.60	147.53	1.20		3,063.18
12/30/2002	4,206.50	61.00	678.00	255.60	147.53	1.20		3,063.17
Total Per Quarter	75,717.00	1,124.90	21,792.00	5,302.80	2,904.30	7.20		44,585.80
total per year	250,717.00	8,899.19	68,648.62	17,222.58	9,118.24	20.00	67,334.19	79,474.18
1/10/2003	4,206.50	60.99	678.00	255.60	147.53	1.20		3,063.18
1/23/2003	4,206.50	321.80	668.00	255.60	147.53	1.20		2,812.37
2/12/2003	5,047.80	386.16	921.00	295.90	167.34	1.20		3,276.20
2/21/2003	5,047.80	386.15	921.00	295.90	167.34	1.20		3,276.21
3/7/2003	5,047.80	386.16	921.00	295.90	167.34	1.20		3,276.20
3/25/2003	5,047.80	386.16	921.00	295.90	167.34	1.20		3,276.20
Total Per Quarter	28,604.20	1,927.40	5,030.00	1,694.80	964.42	7.20		18,980.38
4/9/2003	5,047.80	386.16	921.00	295.90	167.34	1.20		3,276.20
4/18/2003	6,730.40	514.88	1,426.00	430.43	234.64	1.20		4,123.25
5/2/2003	6,730.40	514.88	1,670.56	447.39	243.87	1.20		3,852.50
5/16/2003	6,730.40	514.88	1,670.56	447.39	243.87	1.20		3,852.50
5/30/2003	6,730.40	514.88	1,670.56	447.39	243.87	1.20		3,852.50
6/13/2003	6,730.40	514.88	1,670.56	447.39	243.87	1.20		3,852.50
6/27/2003	6,730.40	514.88	1,670.54	447.39	243.87	1.20		3,852.52
Total Per Quarter	45,430.20	3,475.41	10,699.78	2,963.28	1,621.33	8.40		26,662.00

Exhibit III Consolidated Project Expenditures (Profit and Loss) and related 'Balance Sheet-(9/30/02 6/30/03)

COMBINED BALANCE SHEET
CASI / NIST
9/30/02

	CASI	NIST	TOTAL
Assets			
CASI (LLC) Checking - 3165	$0	$0	$0
CASI (LLC) Checking - 9665	438	0	438
NIST Checking - 3565	0	(60,310)	(60,310)
Total Bank	438	(60,310)	(59,872)
Advance on payroll	75,000	19,000	94,000
Total Other Current Assets	75,000	19,000	94,000
Total Assets	**75,438**	**(41,310)**	**34,129**
Liabilities & Equity			
Accounts Payable	3,131	5,453	8,584
Total Accounts Payable	3,131	5,453	8,584
CASI Loan	0	(188,927)	(188,927)
Chase SBFS Loan	(1,317)	0	(1,317)
DKB Loan	(5,100)	49,736	44,636
Due to ATP Program	188,927	0	188,927
Total Other Current Liability	182,510	(139,191)	43,319
Total Liability	185,641	(133,737)	51,904
Contributions to NIST program	0	67,334	67,334
Current Period Income (Loss)	(110,606)	25,094	(85,512)
Opening Balance Equity	403	0	403
Total Equity	(110,203)	92,428	(17,775)
Total Liabilities & Equity	**$75,438**	**($41,309)**	**$34,130**

COMBINED PROFIT & LOSS STATEMENT
CASI / NIST
9/30/02

	CASI	NIST	TOTAL
Income			
ATP Award Funds	$0	$0	$0
ATP Award Funds - Year 1	0	800,000	800,000
ATP Award Funds - Year 2	0	0	0
Consulting Fee Income	0	0	0
Total Income	0	800,000	800,000
Expenses			
Advertising	0	11	11
Amex Credit Card	(0)	(34,583)	(34,583)
Amex Credit Card: Membership	(1)	0	(1)
Amex Credit Card: Purchases	0	34,583	34,583
Auto : Fuel	0	0	0
Auto : Mobil Credit Card	54	10	64
Auto : Sunoco Credit Card	0	18	18
Bank Service Charges	36	0	36
Credit Card: Membership Fee	0	0	0
DBK Personal	200	0	200
DBK Personal: Pharmacy	0	0	0
Dues & Subscriptions	313	316	629
Fringe Benefits (non NIST)	0	0	0
Insurance: Disability Insurance	0	0	0
Insurance: Health Plan	0	0	0
Interest Expense: Finance Charge	0	0	0
Miscellaneous	0	1,074	1,074
NIST Equipment: Ancillaries	4,093	18,569	22,662
NIST Equipment: Hardware	2,326	163,557	165,883
NIST Equipment: Software	3,675	9,579	13,254
NIST Equipment: Repair & Other	0	4,704	4,704
NIST Equipment: Computer Expense	0	247	247
NIST Fringe Benefits	0	0	0
NIST Fringe Benefits: Admin: Childcare	0	1,700	1,700
NIST Fringe Benefits: Admin: Doctors & Pharmacy	0	807	807
NIST Fringe Benefits: Disability Insurance	0	163	163
NIST Fringe Benefits: Doctors & Pharmacy	12	0	12
NIST Fringe Benefits: Education: DaSalla	0	3,238	3,238
NIST Fringe Benefits: Fitness	0	1,246	1,246
NIST Fringe Benefits: Health Insurance	0	18,013	18,013
NIST Fringe Benefits: Parking	44	0	44
NIST Fringe Benefits: Technical: Doctors & Pharmacy	0	39,246	39,246
NIST Fringe Benefits: TransitCheks	(0)	0	(0)
NIST Fringe Benefits: Travel & Parking	0	2,631	2,631
NIST Fringe Benefits: Worker's Compensation Insurance	0	902	902
NIST Materials/Supplies	0	0	0
NIST Materials/Supplies: Dues & Subscriptions	0	682	682
NIST Materials/Supplies: Postage, Shipping, Messenger	316	1,187	1,503

COMBINED PROFIT & LOSS STATEMENT
CASI / NIST
9/30/02

NIST Materials/Supplies: Supplies & Non-computer Equipment	4,064	12,962	17,025
NIST Materials/Supplies: Supplies & Non-computer Equipment	0	0	0
NIST Office Expense	0	2,284	2,284
NIST Other: Accounting	0	5,090	5,090
NIST Other: Capital Improvements	0	3,500	3,500
NIST Other: Communication: Internet, Broadband, Modem Etc	0	6,326	6,326
NIST Other: Communication: Telephones	0	110	110
NIST Other: Communication	0	0	0
NIST Other: Communication: Internet, Broadband, Modem	0	0	0
NIST Other: Dues & Membership	682	0	682
NIST Other: Legal	0	7,455	7,455
NIST Other: Other Repairs	0	424	424
NIST Payroll Expenses	0	39	39
NIST Payroll Expenses: 940	0	214	214
NIST Payroll Expenses: 940 & 941	0	0	0
NIST Payroll Expenses: 941	0	25,410	25,410
NIST Payroll Expenses: FICA	0	(0)	(0)
NIST Payroll Expenses: NC	0	0	0
NIST Payroll Expenses: NC-5	0	0	0
NIST Payroll Expenses: NJ	0	(0)	(0)
NIST Payroll Expenses: NYS/NYC	0	0	0
NIST Payroll Expenses: NYS-45	0	0	0
NIST Payroll Expenses: ProPay fees	0	0	0
NIST Payroll Expenses: taxes w/held	0	0	0
NIST Payroll Expenses: taxes w/held: Albin	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Benedict	0	0	0
NIST Payroll Expenses: taxes w/held: Borthwick	0	0	0
NIST Payroll Expenses: taxes w/held: Cox	0	0	0
NIST Payroll Expenses: taxes w/held: DaSalla	0	0	0
NIST Payroll Expenses: taxes w/held: Gurfein	0	0	0
NIST Payroll Expenses: taxes w/held: Karron	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Peralta	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Ross	0	0	0
NIST Payroll Expenses: taxes w/held: Rothman	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Wine	0	0	0
NIST Payroll Expenses: taxes w/held: Wynter	0	0	0
NIST Payroll Expenses: Temporary	0	0	0
NIST Project Salaries	0	0	0
NIST Project Salaries: Admin: Benedict	0	0	0
NIST Project Salaries: Admin: Gurfein	0	100,001	100,001
NIST Project Salaries: Admin: Ross	0	0	0
NIST Project Salaries: Admin: Wynter	0	9,349	9,349
NIST Project Salaries: Technical: Albin	0	6,200	6,200
NIST Project Salaries: Technical: Borthwick	0	0	0
NIST Project Salaries: Technical: Cox	0	5,200	5,200
NIST Project Salaries: Technical: DaSalla	0	18,936	18,936
NIST Project Salaries: Technical: Karron	0	174,970	174,970
NIST Project Salaries: Technical: Peralta	0	1,313	1,313
NIST Project Salaries: Technical: Rothman	0	3,405	3,405
NIST Project Salaries: Technical: Wine	0	3,520	3,520
NIST Subcontracts	0	0	0

COMBINED PROFIT & LOSS STATEMENT
CASI / NIST
9/30/02

NIST Subcontracts: Accounting	1,000	0	1,000
NIST Subcontracts: Admin: Accounting	0	0	0
NIST Subcontracts: Admin: Axiom	0	0	0
NIST Subcontracts: Admin: Bookkeeping	0	4,930	4,930
NIST Subcontracts: Admin: Clerical	0	509	509
NIST Subcontracts: Admin: Ferrand	0	0	0
NIST Subcontracts: Admin: Legal	0	0	0
NIST Subcontracts: Admin: Manning	0	0	0
NIST Subcontracts: Admin: Ross	0	0	0
NIST Subcontracts: Equipment Installation	0	0	0
NIST Subcontracts: Professional Tax Services	0	0	0
NIST Subcontracts: Technical	0	300	300
NIST Subcontracts: Technical: Abe Karron	0	1,000	1,000
NIST Subcontracts: Technical: Albin	0	0	0
NIST Subcontracts: Technical: ATG	0	12,000	12,000
NIST Subcontracts: Technical: Blumenthal	0	200	200
NIST Subcontracts: Technical: Cox	0	33,930	33,930
NIST Subcontracts: Technical: Frost	0	100	100
NIST Subcontracts: Technical: Honoraria	0	0	0
NIST Subcontracts: Technical: Mage	0	0	0
NIST Subcontracts: Technical: Radio Logic	0	100	100
NIST Subcontracts: Technical: Wolberg	0	39,675	39,675
NIST Subcontracts: Technical: Zeevi	0	375	375
NIST Travel	0	0	0
NIST Travel: Auto & Other Transportation	3,338	2,105	5,443
NIST Travel: Conferences	3,312	6,943	10,255
NIST Travel: Meals	543	0	543
NIST Travel: Other	0	438	438
NIST Travel: Other: Travel & Business Meals	0	5,528	5,528
Total Expenses:	24,007	762,739	786,745
Net NIST Income:	(24,007)	37,261	13,255
NON-NIST (not allocated to NIST)			
Non-NIST Expenses	0	0	0
Non-NIST Expenses: Bank Service Charges	0	0	0
Non-NIST Expenses: Cleaning	2,900	1,400	4,300
Non-NIST Expenses: Con Ed	0	1,040	1,040
Non-NIST Expenses: Con Ed Solutions	0	528	528
Non-NIST Expenses: Conferences	0	0	0
Non-NIST Expenses: Fines	0	55	55
Non-NIST Expenses: NJ -927	0	0	0
Non-NIST Expenses: Professional Fees: Accounting	0	0	0
Non-NIST Expenses: Professional Fees: Legal	0	4,159	4,159
Non-NIST Expenses: Rent	0	2,000	2,000
Non-NIST Expenses: Repairs & Hardware	0	0	0
Non-NIST Expenses: Shipping	0	0	0

COMBINED PROFIT & LOSS STATEMENT
CASI / NIST
9/30/02

Non-NIST Expenses: Supplies	0	0	0
Non-NIST Expenses: Telephone, Cell, Pager	0	2,480	2,480
Non-NIST Expenses: Travel: Auto	0	506	506
Non-NIST Expenses: Travel: Meals & Entertainment	0	0	0
Office (Non-NIST): Cleaning	0	0	0
Office (Non-NIST): Communication: Internet, Broadband	70	0	70
Office (Non-NIST): Communication: Pager	369	0	369
Office (Non-NIST): Communication: Telephone	1,723	0	1,723
Office (Non-NIST): Insurance	(26)	0	(26)
Office (Non-NIST): Meals	1,340	0	1,340
Office (Non-NIST): Postage and Delivery	0	0	0
Office (Non-NIST): Rent	2,000	0	2,000
Office (Non-NIST): Repairs & Hardware	683	0	683
Office (Non-NIST): Supplies	818	0	818
Office (Non-NIST): Telephone	0	0	0
Office (Non-NIST): Travel	157	0	157
Payroll Expenses	0	0	0
Professional Fees: Accounting	2,000	0	2,000
Professional Fees: Legal Fees	12,335	0	12,335
Rent	56,000	0	56,000
Taxes	0	0	0
Temporary	43	0	43
Travel & Ent: Conference	545	0	545
Utilities: ConEd	1,964	0	1,964
Utilities: ConEd Solutions	3,676	0	3,676
Total NON - NIST	86,599	12,168	98,767
Other Income			
Interest Income	0	0	0
Other Expenses			
Other Expenses	0	0	0
Total Net Income (Loss)	**($110,606)**	**$25,094**	**($85,512)**

COMBINED BALANCE SHEET
CASI / NIST
6/30/03

	CASI	NIST	TOTAL
Assets			
CASI (LLC) Checking - 3165	($168)	$0	($168)
CASI (LLC) Checking - 9665	0	0	0
NIST Checking - 3166	0	600	600
NIST Checking - 3565	0	117	117
Total Bank	(168)	717	549
Advance on payroll	75,000	19,000	94,000
Total Other Current Assets	75,000	19,000	94,000
Total Assets	**74,832**	**19,717**	**94,549**
Liabilities & Equity			
Accounts Payable	30,018	27,962	57,980
Total Accounts Payable	30,018	27,962	57,980
CASI Loan	0	(249,374)	(249,374)
Chase SBFS Loan	(1,317)	0	(1,317)
DKB Loan	17,400	46,214	63,614
Due to ATP Program	249,375	0	249,375
Total Other Current Liability	265,458	(203,161)	62,297
Total Liability	295,475	(175,198)	120,277
Contributions to NIST program	0	67,334	67,334
Current Period Income (Loss)	(110,441)	102,488	(7,953)
Opening Balance Equity	(110,203)	25,094	(85,109)
Total Equity	(220,644)	194,916	(25,728)
Total Liabilities & Equity	**$74,832**	**$19,718**	**$94,549**

COMBINED PROFIT & LOSS STATEMENT
CASI/NIST
10/1/02 - 6/30/03

	CASI	NIST	TOTAL
Income			
ATP Award Funds	0	0	$0
ATP Award Funds - Year 1	0	0	0
ATP Award Funds - Year 2	0	545,500	545,500
Consulting Fee Income	0	0	0
Total Income	0	545,500	545,500
Expenses			
Amex Credit Card	0	(17,837)	(17,837)
Amex Credit Card: Membership	75	0	75
Amex Credit Card: Purchases	0	22,531	22,531
Auto : Fuel	0	0	0
Auto : Exxon Credit Card	0	326	326
Auto : Sunoco Credit Card	0	136	136
Bank Service Charges	286	0	286
Credit Card: Membership Fee	0	0	0
DBK Personal	0	0	0
DBK Personal: Pharmacy	0	0	0
Dues & Subscriptions	0	778	778
Fringe Benefits (non NIST)	0	0	0
Insurance: Disability Insurance	0	0	0
Insurance: Health Plan	0	0	0
Interest Expense: Finance Charge	0	0	0
Miscellaneous	0	0	0
NIST Equipment: Ancillaries	1,209	10,916	12,125
NIST Equipment: Hardware	0	86,260	86,260
NIST Equipment: Software	436	1,176	1,612
NIST Equipment: Repair & Other		396	396
NIST Equipment: Computer Expense		0	0
NIST Fringe Benefits	0	0	0
NIST Fringe Benefits: Admin: Childcare	0	900	900
NIST Fringe Benefits: Admin: Doctors & Pharmacy	0	0	0
NIST Fringe Benefits: Disability Insurance	0	0	0
NIST Fringe Benefits: Doctors & Pharmacy	0	0	0
NIST Fringe Benefits: Education: DaSalla	0	0	0
NIST Fringe Benefits: Fitness	0	408	408
NIST Fringe Benefits: Health Insurance	0	9,347	9,347
NIST Fringe Benefits: Parking	0	0	0
NIST Fringe Benefits: Technical: Doctors & Pharmacy	213	8,512	8,725
NIST Fringe Benefits: TransitCheks	0	0	0
NIST Fringe Benefits: Travel & Parking	0	1,396	1,396
NIST Fringe Benefits: Worker's Compensation Insurance	0	1,390	1,390
NIST Materials/Supplies	0	0	0
NIST Materials/Supplies: Dues & Subscriptions	0	776	776
NIST Materials/Supplies: Postage, Shipping, Messenger	0	1,040	1,040
NIST Materials/Supplies: Supplies & Non-computer Equipment	143	4,701	4,845
NIST Materials/Supplies: Supplies & Non-computer Equipment	0	0	0

COMBINED PROFIT & LOSS STATEMENT
CASI/NIST
10/1/02 - 6/30/03

NIST Other	0	0	0
NIST Other: Accounting	0	12,500	12,500
NIST Other: Capital Improvements	0	0	0
NIST Other: Communication: Internet, Broadband, Modem Etc.	0	9,768	9,768
NIST Other: Communication: Telephones	0	0	0
NIST Other: Communication	0	0	0
NIST Other: Communication: Internet, Broadband, Modem	0	0	0
NIST Other: Dues & Membership	10	0	10
NIST Other: Legal	0	0	0
NIST Other: Other Repairs	(105)	960	855
NIST Payroll Expenses	0	0	0
NIST Payroll Expenses: 940	0	(0)	(0)
NIST Payroll Expenses: 940 & 941	25,103	0	25,103
NIST Payroll Expenses: 941	0	13,994	13,994
NIST Payroll Expenses: FICA	0	0	0
NIST Payroll Expenses: NC	1,178	0	1,178
NIST Payroll Expenses: NC-5	0	0	0
NIST Payroll Expenses: NJ	0	0	0
NIST Payroll Expenses: NYS/NYC	4,835	(4,835)	0
NIST Payroll Expenses: NYS-45	0	2,164	2,164
NIST Payroll Expenses: ProPay fees	87	20	107
NIST Payroll Expenses: taxes w/held	0	0	0
NIST Payroll Expenses: taxes w/held: Albin	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Benedict	0	0	0
NIST Payroll Expenses: taxes w/held: Borthwick	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Cox	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: DaSalla	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Gurfein	0	0	0
NIST Payroll Expenses: taxes w/held: Karron	0	0	0
NIST Payroll Expenses: taxes w/held: Peralta	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Ross	0	(0)	(0)
NIST Payroll Expenses: taxes w/held: Rothman	0	0	0
NIST Payroll Expenses: taxes w/held: Wine	0	0	0
NIST Payroll Expenses: taxes w/held: Wynter	0	0	0
NIST Payroll Expenses: Temporary	0	(0)	(0)
NIST Project Salaries	0	0	0
NIST Project Salaries: Admin: Benedict	10,989	6,923	17,911
NIST Project Salaries: Admin: Gurfein	0	0	0
NIST Project Salaries: Admin: Ross	0	7,718	7,718
NIST Project Salaries: Admin: Wynter	0	5,873	5,873
NIST Project Salaries: Technical: Albin	0	600	600
NIST Project Salaries: Technical: Borthwick	0	780	780
NIST Project Salaries: Technical: Cox	9,283	35,425	44,708
NIST Project Salaries: Technical: DaSalla	1,919	1,410	3,329
NIST Project Salaries: Technical: Karron	19,263	116,099	135,361
NIST Project Salaries: Technical: Peralta	0	3,735	3,735
NIST Project Salaries: Technical: Rothman	5,155	21,848	27,003
NIST Project Salaries: Technical: Wine	0	0	0
NIST Subcontracts	0	0	0
NIST Subcontracts: Accounting	0	375	375
NIST Subcontracts: Admin: Accounting	0	0	0

COMBINED PROFIT & LOSS STATEMENT
CASI/NIST
10/1/02 - 6/30/03

NIST Subcontracts: Admin: Axiom	0	400	400
NIST Subcontracts: Admin: Bookkeeping	0	20,387	20,387
NIST Subcontracts: Admin: Clerical	0	200	200
NIST Subcontracts: Admin: Ferrand	200	0	200
NIST Subcontracts: Admin: Legal	0	0	0
NIST Subcontracts: Admin: Manning	0	170	170
NIST Subcontracts: Admin: Ross	0	4,100	4,100
NIST Subcontracts: Equipment Installation	0	16,657	16,657
NIST Subcontracts: Professional Tax Services	0	0	0
NIST Subcontracts: Technical	0	0	0
NIST Subcontracts: Technical: Abe Karron	0	0	0
NIST Subcontracts: Technical: Albin	0	0	0
NIST Subcontracts: Technical: ATG	0	0	0
NIST Subcontracts: Technical: Blumenthal	0	0	0
NIST Subcontracts: Technical: Cox	0	0	0
NIST Subcontracts: Technical: Frost	0	0	0
NIST Subcontracts: Technical: Honoraria	0	0	0
NIST Subcontracts: Technical: Mage	0	1,000	1,000
NIST Subcontracts: Technical: Radio Logic	0	0	0
NIST Subcontracts: Technical: Wolberg	0	1,000	1,000
NIST Subcontracts: Technical: Zeevi	0	0	0
NIST Travel	(20)	0	(20)
NIST Travel: Auto & Other Transportation	342	2,325	2,667
NIST Travel: Conferences	(433)	1,626	1,192
NIST Travel: Meals	128	0	128
NIST Travel: Other	0	6,405	6,405
NIST Travel: Other: Travel & Business Meals	0	3,415	3,415
Total Expenses:	80,295	426,193	506,488
Net NIST Income:	(80,295)	119,307	39,012
NON-NIST (not allocated to NIST)			
Non-NIST Expenses	0	0	0
Non-NIST Expenses: Bank Service Charges	0	205	205
Non-NIST Expenses: Cleaning	0	3,300	3,300
Non-NIST Expenses: Con Ed	0	1,081	1,081
Non-NIST Expenses: Con Ed Solutions	0	3,815	3,815
Non-NIST Expenses: Conferences	0	506	506
Non-NIST Expenses: Fines	0	0	0
Non-NIST Expenses: NJ -927	0	146	146
Non-NIST Expenses: Professional Fees: Accounting	0	250	250
Non-NIST Expenses: Professional Fees: Legal	0	150	150
Non-NIST Expenses: Rent	0	0	0
Non-NIST Expenses: Repairs & Hardware	0	0	0
Non-NIST Expenses: Shipping	0	7	7
Non-NIST Expenses: Supplies	0	202	202
Non-NIST Expenses: Telephone, Cell, Pager	0	2,829	2,829

COMBINED PROFIT & LOSS STATEMENT
CASI/NIST
10/1/02 - 6/30/03

Non-NIST Expenses: Travel: Auto	0	0	0
Non-NIST Expenses: Travel: Meals & Entertainment	0	222	222
Office (Non-NIST): Cleaning	0	0	0
Office (Non-NIST): Communication: Internet, Broadband	177	0	177
Office (Non-NIST): Communication: Pager	196	0	196
Office (Non-NIST): Communication: Telephone	537	0	537
Office (Non-NIST): Insurance	0	0	0
Office (Non-NIST): Meals	959	0	959
Office (Non-NIST): Postage and Delivery	0	0	0
Office (Non-NIST): Rent	14,000	0	14,000
Office (Non-NIST): Repairs & Hardware	0	0	0
Office (Non-NIST): Supplies	6	0	6
Office (Non-NIST): Telephone	0	0	0
Office (Non-NIST): Travel	222	0	222
Payroll Expenses	0	0	0
Professional Fees: Accounting	0	0	0
Professional Fees: Legal Fees	3,282	0	3,282
Rent	6,000	0	6,000
Taxes	(75)	0	(75)
Temporary	198	4,107	4,305
Travel & Ent: Conference	0	0	0
Utilities: ConEd	1,485	0	1,485
Utilities: ConEd Solutions	3,159	0	3,159
Total NON - NIST	30,146	16,819	46,965
Other Income			
Interest Income	0	0	0
Other Expenses			
Other Expenses	0	0	0
Total Net Income (Loss)	**($110,441)**	**$102,488**	**($7,953)**

Exhibit IV NIST ATP Project Timeline

2001 Pre Project

April 2001 CCNY Meeting with Marc Stanley
June 2001 ATP National Meeting
July 2001 Gate one Submission
August 2001 Gate two Submissions
September 2001 Gate three Oral Presentations
August 2001 Axiom and ATG retained to assist with grant negotiations
September 2001 Gate four Negotiations

2001 Project Launch

October 1 Effective Start of Project
October 8 Notification of Grant Start Retroactive
October 29 First Grant Payment
October 20 ATG and Axiom retained to help manage Grant
October 20 Meetings with ITAC on NY State Co funding
October 30 Dr. Karron makes Salary Advance and Pays Rent (major error repaid over remainder of year)
November xx Kickoff Meeting in Gaithersburg 2002
December Jill Feldman Certifies Accounting System
December 2001 Jill Feldman takes in Hayes as partner/prospective practice purchaser
December 2001 Hayes introduced to CASI, starts managing account
December 2001 First Budget Revision (Correcting errors in grant budget; requested by ATP)
December 2001 NIST Rebuffed visit to attempt budget negotiations.
December 2001 Request for Fiscal Control Specialist made

2002

January 2002: Discussions with ATP: Discussions about quarterly budget revisions
February 2002 Hayes Purchases CASI account
June 2002 Hayes First Engagement Letter
June 2002 Start Payroll / Hayes makes errors in NJ payroll
July 2002 Start Negotiating Budget revisions / submit budget.
July 2002 First Site Visit
July 2002 Notify Gurfein of non renewal of Contract
August 2002 Hayes Second Engagement Letter
August 2002 Begin repair of CASI books and taxes by Hayes
September DBK funding of project by non-paycheck withholding payments calculated by Hayes
October 2002 1 Start second project year
October 2002 Ross takes over for Gurfein: only mission is to obtain new budget.
October 2002 Site Visit re: George Wolberg, Lide and Orthwein meet Hayes, Peter Ross
October 2002 New Fiscal Plan clean sweep: Dr. Karron on regular payroll
October 2002: Request actual costs from Hayes for Budget submission by Ross;
November 2002: Hayes begins making threats to Dr. Karron of reporting non-compliance unless Hayes directives implemented.
December 2002: Hayes threatens to report name change to NIST; Memorandum of Law on name change and holdover contracts issues by CASI lawyers.
December 2002 Hayes asks for audit extension, Granted

2003

March 2002: Hayes misses extended audit, citing April 15 tax deadlines

March 2002: Robert Benedict agrees to come in as Project Manager, replacing Peter Ross; Change not acknowledged by NIST ATP
June 2003 OIG Audit visit; Project funding suspended
June 2003 CASI also hired Melvin Spitz, CPA, of Spitz and Greenstein and Professor Jerome Schwartz, CPA ESQ, of Solomon and Schwartz LLC, and Joseph Cornwall, CPA as a backup accounting team, after the OIG completed its fieldwork in June 2003.
July 2003 CASI revised its Financial Status Reports as requested.
October 2003 Joan Hayes releases Audit Report (1 year late)
November 2003 Presentation at MCCAII Montreal Canada
December 2003 Re-Audit by OIG with Spitz

2004

January 2004 MMVR Paper Presented
March 2004 Draft Audit Report Issued
April 2004 Answer to Draft Audit Report commenced

PROJECT KICKOFF MEETING

GENERAL INFORMATION

Project Management Team

Technical Specialist (Project Lead?)

Name
Phone number
Email address

Business Specialist (Project Lead?)

Name
Phone number
Email address

Grants Specialist

Name
Phone number
Email address

Kickoff Agenda

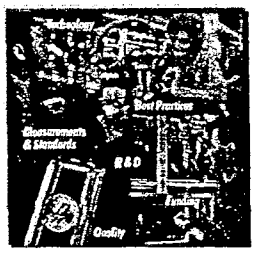
- Getting Started
  - General ATP information
  - FY2000 competition results
  - Understanding ATP's perspective
- Establishing Expectations
  - Project Management and Planning
  - Managing Change
  - Reporting Requirements
  - IPR, Human & Animal Subjects, Change in Name or Ownership
  - Closeout Procedures

ATP's Mission

*To accelerate the development of **innovative technologies** for **broad national benefit** through **partnerships** with the private sector.*

ATP is part of NIST

NIST Mission:
Strengthen the U.S. economy and improve the quality of life by working with industry to develop and apply technology, measurements, and standards.



- 3,300 employees
- $800 million annual budget
- 1,200 industrial partners
- 2,000 field agents
- 1,550 guest researchers
- $1.5 billion co-funding of industry R&D
- National measurement standards

NIST Lab Contacts

- *NIST Division*
  - *Contact info*
- *Intramural NIST Project*
  - *Contact info*

A Decade of Innovation

- Since 1990, 4,435 proposals submitted to 41 competitions, requesting $9.6B from ATP
- 522 projects awarded with 1,162 participants and an equal number of subcontractors
- 172 joint ventures and 350 single applicants
- $3.3 billion of high-risk research funded
  - ATP Share = $1.640 billion
  - Industry Share = $1.629 billion
- Small businesses are thriving
  - 59% of projects led by small businesses
- Over 100 universities participate
- Nearly 20 national laboratories participate

FY2000 Competition Results

417 Proposals Submitted

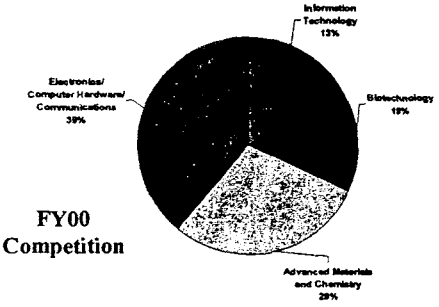
89 Semifinalists Selected

54 Awards Issued

- *15 joint ventures*
- *39 single applicants*
- *$144M ATP funding; $130M industry cost share*
- *$2.7M average award size*

54 ATP Awards by Technology Area

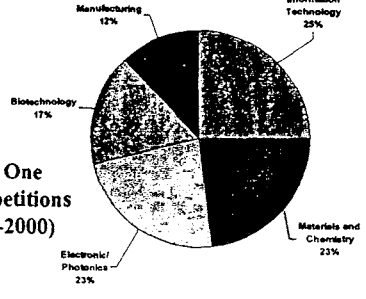
(As a Percent of $144 M Awarded)



FY00 Competition

522 ATP Awards by Technology Area

(As a Percent of $1,640 M Awarded)



Forty One Competitions (1990-2000)

Two Major Criteria

- Scientific and Technological Merit (***50%***)
  - Technical Rationale
    - Technological Innovation
    - High Technical Risk & Feasibility
  - R&D plan
- Potential for Broad-Based Economic Benefits (***50%***)
  - Economic benefits
  - Need for ATP funding
  - Pathway to Economic Benefit

National Economic Benefits

ATP Perspective

ATP cares about the totality of benefits and costs for the nation

Private Investor Perspective

Private investors care about near term return on their investment (the revenues/costs that affect profitability)

INTELLECTUAL PROPERTY

Intellectual Property Protection

- ATP protects your intellectual property
- Proprietary technical and business information is exempt from FOIA
- Mark all documents "proprietary"
- E-mail may not be secure

Intellectual Property Provisions

- U.S. for-profits may retain title to inventions
- Companies may license inventions
- Universities/non-profits may receive royalties; cannot own title; cannot be granted exclusive license to inventions
- Any recipient may hold copyright or trademark
- Government reserves right to paid up, royalty-free non-exclusive license for governmental use; not exercised to date

CHANGE IN NAME OR OWNERSHIP

Change in Name or Ownership

- Report any change in name or ownership to your Grants Specialist in writing within FIFTEEN days that it becomes legally effective
- Grants Specialist will provide samples of documents needed
- If you are no longer majority U.S. owned or controlled, a foreign eligibility finding will be carried out
- Refer to "ATP Eligibility Criteria for U.S. Subsidiaries of Foreign-Owned Companies: Legislation, Implementation, and Results"

Research Involving Human and Animal Subjects (short version)

General Information

- See the ATP booklet titled "Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects"
- Request a copy by calling 1-800-ATP-FUND

Human and Animal Subjects Modifications

- Notify ATP well in advance if your research project will be modified for changes in the use of, or to include, human and/or animal subjects
- Call your Project Technical Specialist or Mr. Tryn Stimart at (301) 975-8779

Research Involving Human and Animal Subjects (long version)

General Information

- See the ATP booklet titled "Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects"
- Request a copy by calling 1-800-ATP-FUND

Human Subjects Research Examples

- **Bodily materials** such as cells, blood, urine, tissues, hair, organs, even if you did not collect the materials
- **Humans to test research output** such as products, software usability, human-machine interfaces or materials
- **Data collected** through intervention or interaction with individuals, including data from voice, video, digital or image recordings made for research purposes
- **Private information or data** that can be readily identified with an individual, including genetic information, medical records, worker surveillance studies, even if you did not collect the information
- **Human studies** involving categories or classes of subjects such as certain types of workers in an organization

Human Subjects Regulations

- NIST requires full compliance with all federal guidelines, regulations and presidential policies
- Human Subjects Protection regulations for DOC are found at 15 CFR Part 27
- Regulations for the protected classes are found at 45 CFR 46 Subparts B, C and D

Human Subjects Approvals

- All research involving human subjects must be approved by NIST prior to beginning
- All non-exempt research must be reviewed and approved by an Institutional Review Board (IRB)
- Under no circumstance can members of the protected class defined in Subpart B be added to research projects after the award has been issued

Human Subjects Exemptions

- NIST will determine if the use of human subjects qualifies for an exemption. The following items should be submitted to the Project Technical Specialist in order to process an exemption request:
  - ✓A written request for an exemption
  - ✓Answers to Appendix 3 or 4 of the ATP booklet on human and animal subjects

Human Subjects Non-exempt Research

- NIST is required to review requests for non-exempt research prior to beginning use of human subjects
- An Institutional Review Board (IRB) must review and approve the research
  - ✓The NIST IRB cannot perform this review
  - ✓NIST cannot provide IRB services
- The IRB must have an assurance
  - ✓MPA on file with OHRP(NIH)
  - ✓SPA with NIST (limited circumstances)

Human Subjects Deferred

- Previously deferred research involving human subjects is allowed to begin after NIST has reviewed and approved the research
- Depending on the type of research, please follow the guidelines and documentation requirements

Animal Subjects Assurances/Certifications

- Each institution housing and caring for animals must have and maintain an appropriate certification for animal welfare throughout the research involving animals:
  - ✓USDA Certification
  - ✓AWA Assurance
  - ✓AAALAC Accreditation

Animal Subjects Approvals

- All Animal Study Protocols (ASP's) must have IACUC review and approval prior to beginning use of animals
- A copy of the approved ASP, the IACUC approval letter and assurance/certification documentation must be submitted to ATP and approved in advance of using animals

Human and Animal Subjects Modifications

- Notify ATP well in advance if your research project will be modified for changes in the use of, or to include, human and/or animal subjects

Project Management and Planning

Project Management Objectives

- Maintain fidelity to the cooperative agreement
- Continued application of the criteria to the project
- Monitor progress through reports and other communications
- Monitor technological and business environments
- Company makes all business decisions

ATP Project Team Roles

- Project Lead (maybe Tech or Bus Specialist)
  - general oversight and PM functions
  - ensures that the project is executed in accordance with the proposal and the award
  - recommends appropriate actions to NIST Grants Office
- Technical Specialist
  - reviews technical reports and progress against milestones
  - provides technical support as needed
- Business Specialist
  - business and commercialization issues
- NIST Grants / Cooperative Agreement Specialist
  - grants administration
- Technical Advisor
  - a technical resource to entire project

Awardee Project Team

- Make sure your team is integrated
- PI and company's business team need to be working together to accomplish long term commercialization goals
- PI needs to be familiar with terms and conditions of award
  - many have technical implications for the project

Project Management Tools

- Site visits
  - kickoff meeting, annual reviews, close-out meeting
  - additional, if required
- Technical and business reports
- Audits
- Open communications
  - phone, email, etc.
- Long-term evaluation

Project Milestones

- **Essential element for measuring project progress:**
  - Defines qualitatively & quantitatively what it means to overcome technical barriers
  - Integrates the efforts of project tasks
  - Advances the state of the technology
  - Describes the project's achievements
  - Provides foundation for reporting project activities and accomplishments

Project Milestones (cont'd)

- How ATP uses milestones:
  - Encapsulates the scope and merit of original goals
  - Helps in the assessment and comparison of alternative pathways
  - Supports flexibility in the project by defining critical project points
  - Provides foundation for decision point analysis

Barriers/Tasks/Milestones

- Barriers
  - technical blocks that prevent technology from working today
- Tasks
  - steps required for achieving milestones
- Milestones Track
  - overcoming a technical barrier
  - advancing the level of technology
  - integration of tasks into quantifiable/measurable achievement

Annual Reviews

- Comparison of previous year's accomplishments to milestones
- Comparison of budget vs. progress
- Problems / challenges /opportunities
- Review of technology in light of global advances in technology and market changes
- Commercialization and market developments
- Establish and achieve mutual understanding of technical milestones and business plans for the upcoming year

Project Renewals

- Timeline
  - Obligation of next year's funds (typically done in the second quarter of the calendar year)
  - Authorization to spend next year's funds (close to actual renewal date)
- Requires
  - prompt submission of complete technical and business reports
  - approval of revision of any project elements that changed or will change (i.e., tasks, budget)

Managing Project Change

What Kind of Change Matters?

- Any change in the project that can significantly impact the relationship between the project and ATP's criteria and/or the terms and conditions of the award

Change Happens!

- Change is to be expected in conducting innovative, high risk research
- Keep your ATP Project Lead and Grants Specialist informed of possible changes
- ATP encourages change that strengthens the project against the criteria and makes project success more likely.

We Need to Talk When a Change Could Impact...

- Milestones, decision points, plans, and task timeline
- Risk profile
- Commercialization plan and national economic benefits
- Budget
- Human and/or animal subjects protocols
- JV agreement
- Company ownership or name

Managing Change

- Identify potential or actual change and notify ATP early
- Pursue consistent and auditable decision making
  - simplifies project audits re: prior approval/appropriateness
  - protects award recipient from being at risk for costs
  - maintains peer reviewed merit of projects
  - enables ATP to correctly track all project benefits
- Change will likely be approved if it results in a project that is equivalent or stronger against ATP's criteria

Written Prior Approval Required for

- Significant changes to the technical plan/tasks/approach from the approved proposal
- Changes in key personnel
- Sole source procurements (equipment or subcontracts) in excess of $100,000
- Changes in joint venture membership
- Transfer of funds among direct cost categories exceeding 10% of the total annual budget (inc., indirect costs for JVs and for large SAs)
- Continuing the project after an ownership change (e.g., acquisition)
- Change in the use of human and/or animal subjects
- Addition of subcontractor(s)

Reporting Requirements

Reporting During Award

- Financial Reports and Audits
  - contact: Grants Specialist
- Technical Reports
  - contact: ATP Technical Specialist
- Formatted Business Reports
  - contact: ATP Business Specialist or ATP-EAO's Jeanne Powell 301-975-4196

Reports Are Used For ...

- Project monitoring
- Renewals
- Documenting project changes
- Short and long term evaluation

Financial Reports and Audits

See Grants Specialist's presentation

Technical Report

- Due within 30 days after end of each calendar quarter
  - reporting periods: Jan.-Mar., Apr-June, July-Sept. and Oct.- Dec.
  - reports due: April, July, October, January
- Prepared by principle investigator and R&D team
- Integrated JV technical report compiled and finalized by lead company
- Submit complete report to ATP Project Lead or Technical Specialist
- Provide copy to Grants Specialist

Technical Report Content

- Executive Summary
  - brief statement of project and its end objectives
  - significant accomplishments during reporting quarter
  - perspective on status of project in terms of final technical and business objectives
- Project objectives
- Project baseline
  - assess technology at start of project to current state of art
  - status of technology at large; within team
  - allows for future assessment of project progress
- Technical Milestones
  - key remaining ones for the year

Technical Report Content (cont'd)

- Technical progress and impact
  - report against milestones and metrics
  - technical findings this quarter and implications for future progress
  - Gantt chart helpful
  - Identify work and progress of each participant (incl., subcontractors)
- Problems or opportunities
- Potential project changes
- Highlight any business developments of interest (copy this info to business quarterly short-from report)

Business Reporting Requirements

- Notification from ATP-EAO on business reports and their requirements
- Letter from ATP-EAO explaining on-line reporting system
- Each award recipient will receive a company-specific password for online submission
- Each JV participant submits separate reports directly to ATP

Business Reporting Requirements (cont'd)

- ATP-EAO will send formatted reports to award recipients to fill out either online or in hard copy (see next slides), including
  - baseline report
  - annual reports
  - quarterly reports
  - close-out report
  - three post-award reports (currently telephone survey)

Business Reporting Online: Baseline, Annual, Closeout

- All ATP award recipients (incl., JVPs) will file the following business reports on-line via the ATP web-based system
  - baseline reports are due to ATP within 30 days after end of first calendar quarter
  - annual reports are due to ATP within 30 days after the end of anniversary quarter
  - closeout reports are due to ATP within 90 days after project end

Business Reporting: Quarterly Short-Form Reports

- One page document that is due 30 days after 2nd, 3rd and 4th quarters
  - submit by hard copy, fax or e-mail
- Award recipient will review and update organization, address, telephone, and contact information
- Award recipient will report significant business developments occurring during the quarter

Content of Business Reports

- General company information
- Business goals and objectives
- Target application areas
- Commercialization strategies
- Collaboration experiences and activities
- Strategies for IP protection and diffusion
- Progress towards commercialization
- Short- and long-term economic impacts

Content of Business Reports (cont'd)

- Update on competitive factors
  - company's position relative to major competitors
  - current status of the technology (for project baselining)
  - major cost and/or performance drivers
  - project fit within company's strategic vision
- Future investment plans

Summary of ATP Business Reporting System

- Brevity is built in
- Comprehensive
- Confidential-participant level of information

	Reporting Schedule			
	Baseline	Quarterly	Annual	Close-out	Post Project
• Business Plans	✓				
– Identification of applications					
– Strategies for commercialization, protection of IP, and dissemination of non-proprietary information					
• Significant business developments		✓			
• Update of business plan and progress		✓	✓	✓	
• Collaboration experiences		✓	✓		
• Attraction of new funding		✓	✓	✓	
• New IP		✓	✓	✓	
• Technology diffusion		✓	✓	✓	
• Company financial data		✓	✓	✓	
• Next 5 years--Technical & Business Goals			✓		
• Effects outside your organization			✓		✓

Closeout Procedures

Closeout Procedures

- ATP will conduct a closeout meeting within 30 days of award completion
- Company will be responsible for having an independent audit performed on all award expenses
- Award recipient will be responsible for submitting final quarterly progress reports, a final technical report, and a final business report

Closeout Meeting

- Review requirements for completing closeout
- Project team and ATP staff will assemble to review entire ATP project
- Award recipient will compare technical accomplishments against milestones
- Project team will discuss any technical activities or remaining barriers for project success
- Project team will discuss current business activities and keys to move project through to commercialization

Final Technical Report

- Due within 90 days following project completion
- Summarize work performed during entire ATP project
- Discuss technical barriers overcome and milestones achieved
- Discuss plans to achieve any remaining technical milestones
- Review application specific commercial plans and partnering activities
- Final quarterly report due 30 days after project completion (a different report than final technical)

Final Business Report

- Due within 90 days after project completion
- Document business achievements during project award and discuss future plans for commercialization
- File online via the ATP web-based business reporting system

Post ATP Involvement

- Award recipient will be asked to participate in a telephone interview to update commercialization activities and other impacts of the project, every 2 years for a total of 6 years beyond project completion
- Award recipient may be asked to participate in studies conducted through ATP-EAO to:
  - evaluate the success of ATP in achieving its goal of assisting U.S. businesses in technological development to promote U.S. economic growth

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in Gate 2. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

Budget Data
Proposal Number _00-00-4607_
Name of Company _Computer Aided Surgery, Inc. **Year _2001**

A. **Personnel** – List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D. Karron, P.I.	$175,000	100%	$175,000
Mr. E. Gurfein, Project Manager	$133,333	75%	100,000
Math and Graphics Programmer (TBD)	$100,000	25%	25,000
Systems Administrator	$75,000	100%	75,000
Network Programmer (TBD)			

TOTAL $375,000

B. Fringe Benefits – Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.0 % check here if included in indirect:

If percentage rate exceeds 35%, provide breakdown:

TOTAL $127,500

C. Travel – Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
Paper Presentation @ Medicine Meets	Newport Beach, CA	Air, hotel, per diem	1 person, 3trips	$4,000

Travel justification for foreign travel and conferences:

TOTAL	$4,000

D. Equipment – Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
SGI Workstation	1 each		$20,000
SGI Server	each		$65,000
Linux Server + RAID	each		$20,000
Linux Workstations	$5,000 each	x3	$15,000

Justification for any item over $100,000, or construction costs:

TOTAL $120,000

E. Materials/Supplies – Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost

TOTAL $0

Subcontractors – For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
NYU Medical Center	**Clinical Consultant** **250 Hours B. Ellerin, MD** **250 Hours K. Dewyngaert**	**500 Hours @ $200/Hour**	**$100,000**
CUNY CISDD	**Algorithm Development Consultant** **1000 Hours Jim Cox, PhD** **1000 Hours Michael Anshel, PhD**	**1000 Hours @ $ 100/Hour**	**$100,000**
		Subtotal	**$200,000**

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
		Subtotal	
		TOTAL	**0**

G. **Other** – Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audits	First Year	$10,000

TOTAL $10,000

H. **Indirect Costs** –Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
Internet Service		$6,500

TOTAL $6,500

Budget Data
Proposal Number _00-00-4607_
Name of Company _Computer Aided Surgery, Inc. **Year _2002**

A. **Personnel** – List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D. Karron, P.I.	$175,000	100%	$175,000
Mr. E. Gurfein, Project Manager	$133,333	75%	100,000
Math and Graphics Programmer (TBD)	$100,000	75%	75,000
Systems Administrator	$75,000	33%	25,000
Network Programmer (TBD)			

TOTAL $375,000

B. **Fringe Benefits** – Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.0 % check here if included in indirect:

If percentage rate exceeds 35%, provide breakdown:

TOTAL $127,500

C. **Travel** – Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
American College of Radiation Oncology	Washington DC	Air Hotel Per Diem Meeting Fees	2 persons x 1 trips	$9,000

Travel justification for foreign travel and conferences:

TOTAL	**$9,000**

D. Equipment – Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
RAID Disks	1 each @ $1,000	6 x	$ 6,000
Gigabit Ethernet Switch	1 each @ $1,000		$ 3,000

Justification for any item over $100,000, or construction costs:

TOTAL $9,000

E. Materials/Supplies – Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
		TOTAL	$-0-

Subcontractors – For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
NYU Medical Center	**Clinical Consultant** **250 Hours B. Ellerin, MD** **250 Hours K. Dewyngaert**	**275 Hours @ $200/Hour**	**$55,000**
CUNY CISDD	**Algorithm Development Consultant** **300 Hours Jim Cox, PhD** **250 Hours Michael Anshel, PhD**	**550 Hours @ $ 100/Hour**	**$55,000**
		Subtotal	**$110,000**

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
		Subtotal	
		TOTAL	**0**

G. Other – Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost

TOTAL 0

H. Indirect Costs –Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
Internet Service	%7.692 of $6,500 total cost	$500

TOTAL $500

Budget Data
Proposal Number _00-00-4607_
Name of Company _Computer Aided Surgery, Inc. Year _2003

A. Personnel – List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D. Karron, P.I.	$175,000	100%	$175,000
Mr. E. Gurfein, Project Manager	$133,333	75%	100,000
Math and Graphics Programmer (TBD)	$100,000	75%	75,000
Systems Administrator	$75,000	33%	25,000
Network Programmer (TBD)			

TOTAL $375,000

B. Fringe Benefits – Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.0 % check here if included in indirect:

If percentage rate exceeds 35%, provide breakdown:

TOTAL $127,500

C. Travel – Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
American College of Radiation Oncology	Washington DC	Air Hotel Per Diem Meeting Fees	1 person x 1 trips	$4,000
Association for Computing Machinery (ACM) Special Interest Group on Graphics (SIGGRAPH)	Orlando FL	Air, Hotel , Per Diem, Conf Fees	2 persons x 1 trip	$8,000

Travel justification for foreign travel and conferences:

TOTAL $12,000

D. Equipment – Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
RAID Disks	1 each @ $1,000	6 x	$ 6,000
Memory Modules	1 each @ $500	6x	$ 3,000

Justification for any item over $100,000, or construction costs:

TOTAL $9,000

E. Materials/Supplies – Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
		TOTAL	$-0-

Subcontractors – For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
NYU Medical Center	**Clinical Consultant**		
		250 Hours B. Ellerin, MD **250 Hours K. Dewyngaert** **275 Hours @ $200/Hour**	**$55,000**
CUNY CISDD	**Algorithm Development Consultant**		
		300 Hours Jim Cox, PhD **250 Hours Michael Anshel, PhD** **550 Hours @ $ 100/Hour**	**$55,000**
			Subtotal $110,000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

G. **Other** – Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Third Year Audit		$10,000

TOTAL $10,000

H. **Indirect Costs** –Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
Internet Service	%54 of $6,500	$3,500

TOTAL **$3,500**

Materials and supplies: This category is increased to $35,000 due to increased supply needs because of the larger amount of onsite work.

Decrease in consultant fees: There is a decrease in consultancy fees from 250,000 approved to $101,500 actually used due to the larger amount of onsite work.

Increase in equipment purchases: There is a partially offsetting increase in equipment purchased from 110,000 to 223,300. In addition, equipment was purchased in year 1 that was not paid for with year 1 funds. These equipment purchases total 88,000. It is requested that these purchases be made from the year 2 budget for reasons explained under "Transfer of Year 1 equipment charges to year 2."below.

Conversion of consultant fees to equipment: The task breakdown in the approved year 1 budget reflects an approximately even split between salaries and equipment. However, in the original approved budget, request was made for more consultancy fees. It was felt that programming could be outsourced and done at home on pc. Early on in the project, it was found that work was not progressing when outsourced this way. It was found that the PC environment could not handle the workload of heavy image processing. In addition, one contractor was working at home on a Sun Computer Systems environment and was unable to get his code to run on the machines in CASI. It was therefore decided to do all development in the actual CASI shop. In order to get more control over the project, it was further decided to have all personnel work on site. Accordingly, the increase in equipment basis reflects a decrease in the amount spent on consultancy fees. It was decided to get better value from equipment purchases than from the one-time services of outsourced work. By means of this change, Dr. Karron has in fact strengthened the business plans considerably. As the work in years 2 and 3 unfolds, availability of these high-powered computers will make the services more widely available. This consolidation increases accessibility of CASI services to potential clients. When appropriate IRB approvals are available, this will make it even more attractive for physicians in the local community to use the service for their data.

Transfer of Year 1 equipment charges to year 2.The amount of $88,000 is requested to be transferred from year 1 to year 2 of the grant. Year 1 equipment spending exceeded the original budgeted amount for the reasons described above. SGI provided one machine on permanent loan. A second graphics super workstation was ordered and delivered in January but not billed until late September. When we asked them whether this machine was part of their support of CASI's project, they gave indirect answers. An invoice was requested repeatedly by CASI. SGI sent a statement, at our request acting on an ATP suggestion, showing no balance due. It looked like this machine was a contribution from SGI to CASI for the NIST project, and Dr. Karron had several conversations with SGI employees on this topic. Then, unexpectedly, SGI back billed CASI $35,000 without the benefit of discounts they applied to a third machine purchased subsequently. Having already adopted a policy that all programming must be done on site, CASI found it needed the machine. At present, therefore, CASI feels that the most prudent course is to renegotiate the bill and pay it from year 2 funds. After receiving evidence that the first bill was not going to b e rendered, CASI decided to use then available equipment funds to buy a third machine, at a 60% discount. This machine was a low-end superworkstation with two graphics heads permitting two people to simultaneously work on the same machine. This machine was found to be highly valuable to our work for this reason. These items, and additional $14,000 to Silicon City needed to replace a heat related RAID failure to provide comprehensive, high density backup of all our computer systems, and the balance in miscellaneous technology glue are necessary expenses in use and vital to the project. All the bills were either unexpected or came

due right at the juncture of years 1 and There remained no money in year 1 budget. It is therefore requested to transfer the amount for these items to the year 2 budget.

Reduction in investigator matching funds to the grant and increase in costs absorbed:
We propose budget changes to reflect the fact that unexpected personal taxes are reducing the available funds the PI can use to match ATP supplied funds. Currently, the only available source of matching funds is from the PI's salary, which is taxed in the approximately 50% tax bracket. Instead of the anticipated 175 + fringes K the PI considered abundant for co-funding the project, the PI now nets approximately 85K, which is in midtown not a even considered a middle class income. With a co-funding contribution of 36,500 that leaves about 49K for living expenses and for CASI overhead funding. The PI has had to borrow 30K to help fund the first year and still was unable to make the full contribution. There exists the real possibility the PI will run out of salary in project year 2 to make the year 2 co-funding requirement and repay the first year loan. This was unanticipated during the original budget drafted last year. There has been serious controversy about what is a direct and chargeable cost element and what is not. The PI is paying a significant number of overhead and direct costs; the urgency of the need obtaining matching funds has not been lost. This is going to be an important uncompensated task of Dr. Ross. This was a major factor in Mr. Gurfein's abrupt departure at the end of year one.

Year 3 budget: Year 3 revisions reflect changes in years 1 and 2. Year 3 salaries reflect small cost increases and an increase in project involvement by Mr. Rothman. $15,000 travel is requested mainly for the dissemination of findings and publicizing the availability of the techniques developed under the grant. A significant request for equipment ($65,000) is included because of the heavy reliance of the project on high end computing and the consequent need to ensure availability of adequate computing power to process and display data. A slot is requested for "miscellaneous programmers" to assist with front-end development and refinement. We are really looking for a salaried person, but we do not yet have continuation funding, and we prefer to bring new people in as consultants to see how they work with the group. We have also had excellent experience with Dr. Karron's students hired on a semester-to-semester basis. Overall, the year 3 budget is a natural extension of the year 2 budget leading to the wind-up of the project.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 322600	$ 331000	$ 350000	$ 1003600
B. Personnel Fringe Benefits	109700	112000	119000	340700
C. Travel	10800	7500	15000	33300
D. Equipment	223300	95,900	66500	385700
E. Materials/Supplies	35000	31000	29500	95500
F. Subcontracts	93838	33600	45900	173338
G. Other	41262	20000	17600	78862
H. Total Direct Costs (Lines A thru G)	836500	631000	634500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 835,900	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. install clickstream technology on clients			211500	211500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Dr. Wolberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

[ ] YES (IF YES, EXPLAIN) [ ] NO

To: hope Snowden <hope.snowden@nist.gov>
Subject: Fwd: three year budget, budget narrative, budget detail, contractor forms

X-Sieve: CMU Sieve 2.2
Reply-To: <karron@casi.net>
From: "dr d b karron" <karron@casi.net>
To: "Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"D. B. B. Karron \(E-mail\)" <Karron@casi.net>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
"Peter Ross \(E-mail\)" <pross@bww.com>
Subject: three year budget, budget narrative, budget detail, contractor forms
Date: Tue, 3 Dec 2002 08:09:50 -0500
X-Mailer: Microsoft Outlook CWS, Build 9.0.2416 (9.0.2911.0)
Importance: Normal

budget detail year 11.pdf

budget detail year 2.pdf

Budget Revision Notes and Justifications dbk 01.pdf

contractor year 2 page 1.pdf

three year budget spreadsheet.pdf1.zip

budget detail year 3.pdf.zip

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

July 25, 2003,

Dr. D.B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

RE: Cooperative Agreement No. 70NANB1H3050

Dear Dr. Karron:

In response to your e-mail dated July 16, 2003, the money in your bank account does not constitute cost share. To qualify as cost share, you would have to actually apply your contribution to the project cost.

In order to resolve amendment #6 "non-compliance of Special Award Condition #7, Cost Share," you need to refund to the government your applicable portion of the project cost and resubmit corrected 269's reflecting that contribution.

In reference to your proposed in-kind contribution, you cannot claim the full cost of pre-owned equipment. According to the Cost Principals you can only claim fair use allowance (rental). If you need additional information, please contact Hope Snowden at (301) 975-6002 or via e-mail at hope.snowden@nist.gov.

Sincerely,

Marilyn Goldstein
Grants Officer

In 8/11/03

To: "Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
"Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>
Cc: <karron@casi.net>, <benedict@casi.net>
Subject: restarting grant

Dear BJ, Jayne and Hope;

When can we schedule a phone conference to determine what needs to be done to restart our grant.

Sincerely,

Dr. K

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Monday, September 08, 2003 at 015:29:45 Hours

Hope Snowden
Grant Specialist

Marilyn Goldstein
Grants Supervisor

NIST
100 Bureau Drive, Building 411 Room A143, Mail Stop 3580
Gaithersburg, MD 20899-3580

RE: Cooperative Agreement 70NANB1H3050
Resubmission of SF262

Dear Hope and Marilyn;

The attached originals were mailed to me to Canada in August by Bob Benedict, my business manager for my signature and lost in the mail.

I resubmitted copies, but now that the originals have returned a month late, I hereby submit the The originals as Bob prepared them and as I have signed them for your records.

Please excuse the delay; please also understand that non of us are being paid and as such it is hard to keep the focus of what remains of the staff on this project at this late date.

Similarly, I hope to have Joan Hayes Audit, now almost a year late, shortly. I have been unable to get her to focus on getting her job done, and I apologize for her latness.

Sincerely,

Dr. Karron

Hope Snowden
Grants Management Specialist
Grants and Agreements Management Division
Building 411, Room A143, Stop 3580
Gaithersburg, MD 20899-3580
Voice: (301) 975-6002
Fax: (301) 840-5976
Hope.Snowden@nist.gov

National Institute of Standards and Technology ~ NIST

Fax

To:	Dr. D.B. Karron	**From:**	Hope Snowden, Grants Specialist
Fax:	(212) 448-0261	**Pages:**	1
Phone:		**Date:**	7/25/03
Re:		**CC:**	

☐ **Urgent** ☐ **For Review** ☐ **Please Comment** ☐ **Please Reply** ☐ **Please Recycle**

To: "Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>
Cc: <benedict@casi.net>,
"Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
"Marilyn Goldstein \(E-mail\)" <marilyn.goldstein@nist.gov>,
Subject: Dialogue and Fax Number

Dear Ms. Snowden;

When you have your written response in hand, I would appreciate a fax advance copy at 212 448 0261 so that we can respond as rapidly as we are able.

It is coming up on a month already with this suspension, and I have arranged for emergency credit lines and I have drawn hard on these credit lines.
At this point I am paying for the money to sit idyll in the NIST checking account praying for project resumption.
I am keeping my key employee from going on unemployment or another job paying his payroll out of pocket, and Jim Cox and Bob Benedict are most graciously donating their time.
Our University of Delaware/Christiana Medical Center collaboration is moving forward, and our state ITAC contact is trying his best to find state co-funding and partners.

We intend to complete the next quarterly technical report despite these business setbacks and progress is continuing.
We are submitting our most recent results to MMVR for presentation next January.
We are working on the assumption that we can cure all problems and move our research forward at an even faster rate now that we are becoming a well oiled team.
I hope we can recover from our first year problems, and I believe I have a business manager I trust and respect and I trust
can work with you if you give us a chance to prove it to you.

Sincerely,

Dr. Karron

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

To: "Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>
Cc: <benedict@casi.net>,
"Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
"Marilyn Goldstein \(E-mail\)" <marilyn.goldstein@nist.gov>,
Subject: Dialogue and Fax Number

Dear Ms. Snowden;

When you have your written response in hand, I would appreciate a fax advance copy at 212 448 0261 so that we can respond as rapidly as we are able.

It is coming up on a month already with this suspension, and I have arranged for emergency credit lines and I have drawn hard on these credit lines.
At this point I am paying for the money to sit idyll in the NIST checking account praying for project resumption.
I am keeping my key employee from going on unemployment or another job paying his payroll out of pocket, and Jim Cox and Bob Benedict are most graciously donating their time.
Our University of Delaware/Christiana Medical Center collaboration is moving forward, and our state ITAC contact is trying his best to find state co-funding and partners.

We intend to complete the next quarterly technical report despite these business setbacks and progress is continuing.
We are submitting our most recent results to MMVR for presentation next January.
We are working on the assumption that we can cure all problems and move our research forward at an even faster rate now that we are becoming a well oiled team.
I hope we can recover from our first year problems, and I believe I have a business manager I trust and respect and I trust
can work with you if you give us a chance to prove it to you.

Sincerely,

Dr. Karron

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

To: "Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
"Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>
Cc: <karron@casi.net>, <benedict@casi.net>
Subject: restarting grant

Dear BJ, Jayne and Hope;

When can we schedule a phone conference to determine what needs to be done to restart our grant.

Sincerely,

Dr. K

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

To: "Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>
Cc: <benedict@casi.net>
Subject: standing by for phone conference

Dear Hope;

Our project manager, Bob Benedict has returned from his limited availability and we are both standing by for a phone conference with you today if possible.

Sincerely,

Dr. Karron

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

7/22/03

In

To: "Hope Snowden" <hope.snowden@nist.gov>
Cc: <benedict@casi.net>, "Marilyn Goldstein" <marilyn.goldstein@nist.gov>,
"Jayne Orthwein" <jayne.orthwein@nist.gov>,
"Bettijoyce B. Lide" <bettijoyce.lide@nist.gov>
Subject: FW: phone conference

Dear Ms. Snowden;

Ms. Goldstein has asked that I schedule a phone conference with you. Tomorrow morning works for me. I don't know if I can get Bob Benedict on line, as he is on limited availability this week.

Given the importance of our project and the expense I am carrying I am carrying I would like to schedule the phone conference as soon as possible despite being unable to get in touch with Bob today/tonight.

Give me a call at 212 686 8748 and I promise to satisfy any of the issues you need addressed.

Thank you for your attention to this matter.
Sincerely,
Dr. Karron

-----Original Message-----
From: Marilyn Goldstein [mailto:marilyn.goldstein@nist.gov]
Sent: Tuesday, July 22, 2003 6:10 PM
To: karron@casi.net
Subject: RE: phone conference

OK

At 05:56 PM 7/22/2003 -0400, you wrote:
>Thank you.
>I will call Hope tomorrow.
>
>Dr. K
>
>-----Original Message-----
>From: Marilyn Goldstein [mailto:marilyn.goldstein@nist.gov]
>Sent: Tuesday, July 22, 2003 5:04 PM
>To: dr d b karron
>Subject: Re: phone conference
>
>
>Hello Dr. Karron,
>
>Today was crammed with meetings. Hope will contact you about a conference
>call. She was to prepare a written response to you.

>
>Marilyn
>
>At 10:14 AM 7/22/2003 -0400, you wrote:
>
> >Dear Ms. Goldstein;
> >
> >
> >
> >When is a good time for a phone meeting ?
> >
> >
> >
> >Cheers!
> >
> >
> >
> >Dr. Karron
> >
> >

7/16/03

In

To: <maralyn.goldstein@nist.gov>
Cc: <benedict@casi.net>, <rothman@casi.net>,
"Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"D. B. B. Karron \(E-mail\)" <Karron@casi.net>,
"Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>,
Subject: match payment made; request for project resumption

submission to goldstein.pdf

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D. Chief Technical Officer

300 East 33rd Street, Suite 4N New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748 *Fax:* +1 (212) 448 0261.

Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Wednesday, July 16, 2003 at 012:25:51 Hours

Marilyn Goldstein
Grants Officer
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580

BY E_MAIL marilyn.Goldstein@nist.gov
BY surface mail and fax

Re: Cooperative Agreement 70NANB1H3050, Amendment No. 6

Subject: Request for lifting of award suspension

Dear Ms. Goldstein;

This letter is to inform you that CASI LLC has made cash deposits into the CASI NIST Project checking account (JPMorgan-Chase Bank Account XXXXXXXX3166) totaling $47,000.00. This funds in part the CASI contribution of $67,000.00, as required by cooperative agreement 70NANB1H3050, Amendment No. 6, through the end of the current fiscal year through September 30, 2003

Additionally, CASI is providing $20,100.00 as 30% of its $67,000.00 contribution as an "in-kind" contribution, based on invoice or fair market value assessment noted in the attached spreadsheet and supporting documents. The equipment valued in the attached was purchased with CASI funds prior to the start of this current award, but has been used 100% for our current NIST project.

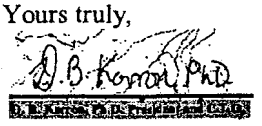
CASI has made, in good faith, previous match contributions totaling $16,600.00, however these were later re-classified as non-match by our accountant. The Project PI has taken a second mortgage on the project apartment to cover the new re-match payments made since the suspension.

Mr. Robert Benedict, our Administrator and Business Manager of CASI LLC has established management controls and procedures that will ensure the appropriate amount of Member Contribution will be made at the appropriate time for any future ATP fund draw to prevent this problem from happening during the remaining course of this year funding when resumed, and at any point in the future.

C. A. S. I.
Computer Aided Surgery, Inc.

Finally, with the CASI Member Contribution now met through the end of the second project year, as supported by the appended documents, CASI respectfully requests the lifting of the grant suspension amendment so that our research project may continue.

Yours truly,



Enc:

copy of bank statement
equipment in-kind schedule
copy of contribution schedule

cc: Jayne Orthwein NIST
B J Lide, NIST
Robert Benedict, CASI, LLC
Joan Hayes, CPA, LLP
Belinda Riley, OIG
Hope Snowden, NIST

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.® Chase.com Home | Privacy/Security | Legal Agreements Log Off

My Accounts ▶ Payments & Transfers ▶ Customer Center I want to...

Account Detail

CHASE ONLINE℠

Print Transactions | Export Transactions | Nickname This Account

▼ CASI LLC NIST

Click ▼ to collapse or ▶ to expand. Back to "My Accounts"

Available Balance:	$40,480.46
Gross Balance:	$40,480.46
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	$40,480.46

CASI LLC NIST

From: 1/1/2003 **To:** 7/16/2003 To find more transaction activity click **Search Transactions**

Sorted By: Date

Select Account: CASI LLC NIST $40,480.46

Showing 1 - 13 of 13 transactions

Date	Transaction Type	Debit	Credit	Balanc
07/16/2003	BANK MISC CREDIT		1,000.00	40,480.4
07/15/2003	CHECK # 00011013 View Check	14.00		39,480.4
07/15/2003	CHECK # 00011011 View Check	457.85		39,494.4
07/15/2003	BANK MISC CREDIT		25,000.00	39,952.3
07/14/2003	CHECK # 00011014 View Check	957.69		14,952.3
07/14/2003	CHECK # 00011009 View Check	1,790.00		15,910.0
07/14/2003	TO 131075873565	800.00		17,700.0
07/11/2003	CHECK # 00011002 View Check	100.00		18,500.0
07/11/2003	TO 131077133165	1,700.00		18,600.0
07/11/2003	FR 131077133165		20,000.00	20,300.0
07/01/2003	TO 131077133165	300.00		300.0
06/25/2003	TO 131077133165	500.00		600.0
06/24/2003	DEPOSIT		1,000.00	1,100.0

Showing 1 - 13 of 13 transactions

Select Account: CASI LLC NIST $40,480.46

7/16/2003 12:17 PM ET

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

My Accounts | Payments & Transfers | Customer Center

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

CASI match 'in-kind'

Vendor	Description	Fair Market Value	Invoice
LAKE DSP	Rackmount PC with DSP (Digital Signal Procesor)	$ 40,363.00	$ 51,599.98
SGI	Indigo x2	$ 900.00	$ 5,000.00
SGI	Indigo 2 Extreme Graphics	$ 1,200.00	$ 5,000.00
SGI	SGI Software Developer Software Bundle	$ 10,000.00	$ 10,000.00
WACOM	Large Pressure Sensitive Digitizer Pad	$ 1,200.00	$ 1,200.00
Polhemus Navigation	3Draw Pro	$ 5,200.00	$ 5,200.00
Polhemus Navigation	additional stylus	$ 500.00	$ 500.00
Polhemus Navigation	Insidetrack Digitizer	$ 1,495.00	$ 1,495.00
American Media Pro	Server Class Dual Xenon PC	$ 5,000.00	$ 5,000.00
Seagate	15 Disk RAID	$ 5,000.00	$ 12,000.00
	Valuations for Match	**$ 70,858.00**	**$ 96,994.98**
	Total Match	$ 110,000.00	
	Allowed Fraction	0.3	
	Total Effective Matching Value	$ 33,000.00	
	Match Applied To Date	$ 20,100.00	

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D. Chief Technical Officer

300 East 33rd Street, Suite 4N New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748 *Fax:* +1 (212) 448 0261.

Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Wednesday, July 16, 2003 at 012:25:51 Hours

Marilyn Goldstein
Grants Officer
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580

BY E_MAIL marilyn.Goldstein@nist.gov
BY surface mail and fax

Re: Cooperative Agreement 70NANB1H3050, Amendment No. 6

Subject: Request for lifting of award suspension

Dear Ms. Goldstein;

This letter is to inform you that CASI LLC has made cash deposits into the CASI NIST Project checking account (JPMorgan-Chase Bank Account XXXXXXXX3166) totaling $47,000.00. This funds in part the CASI contribution of $67,000.00, as required by cooperative agreement 70NANB1H3050, Amendment No. 6, through the end of the current fiscal year through September 30, 2003

Additionally, CASI is providing $20,100.00 as 30% of its $67,000.00 contribution as an "in-kind" contribution, based on invoice or fair market value assessment noted in the attached spreadsheet and supporting documents. The equipment valued in the attached was purchased with CASI funds prior to the start of this current award, but has been used 100% for our current NIST project.

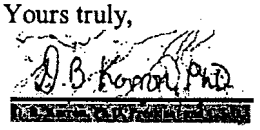
CASI has made, in good faith, previous match contributions totaling $16,600.00, however these were later re-classified as non-match by our accountant. The Project PI has taken a second mortgage on the project apartment to cover the new re-match payments made since the suspension.

Mr. Robert Benedict, our Administrator and Business Manager of CASI LLC has established management controls and procedures that will ensure the appropriate amount of Member Contribution will be made at the appropriate time for any future ATP fund draw to prevent this problem from happening during the remaining course of this year funding when resumed, and at any point in the future.

C. A. S. I.
Computer Aided Surgery, Inc.

Finally, with the CASI Member Contribution now met through the end of the second project year, as supported by the appended documents, CASI respectfully requests the lifting of the grant suspension amendment so that our research project may continue.

Yours truly,



Enc:

copy of bank statement
equipment in-kind schedule
copy of contribution schedule

cc: Jayne Orthwein NIST
B J Lide, NIST
Robert Benedict, CASI, LLC
Joan Hayes, CPA, LLP
Belinda Riley, OIG
Hope Snowden, NIST

Account Detail

Print Transactions | Export Transactions | Nickname This Account

▼ CASI LLC NIST

Click ▼ to collapse or ▶ to expand.

Back to "My Accounts"

Available Balance:	$40,480.46
Gross Balance:	$40,480.46
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	$40,480.46

CASI LLC NIST

From: 1/1/2003 **To:** 7/16/2003

To find more transaction activity click **Search Transactions**

Sorted By: Date

Select Account: CASI LLC NIST $40,480.46

Showing 1 - 13 of 13 transactions

Date	Transaction Type	Debit	Credit	Balanc
07/16/2003	BANK MISC CREDIT		1,000.00	40,480.4
07/15/2003	CHECK # 00011013 View Check	14.00		39,480.4
07/15/2003	CHECK # 00011011 View Check	457.85		39,494.4
07/15/2003	BANK MISC CREDIT		25,000.00	39,952.3
07/14/2003	CHECK # 00011014 View Check	957.69		14,952.3
07/14/2003	CHECK # 00011009 View Check	1,790.00		15,910.0
07/14/2003	TO 131075873565	800.00		17,700.0
07/11/2003	CHECK # 00011002 View Check	100.00		18,500.0
07/11/2003	TO 131077133165	1,700.00		18,600.0
07/11/2003	FR 131077133165		20,000.00	20,300.0
07/01/2003	TO 131077133165	300.00		300.0
06/25/2003	TO 131077133165	500.00		600.0
06/24/2003	DEPOSIT		1,000.00	1,100.0

Showing 1 - 13 of 13 transactions

Select Account: CASI LLC NIST $40,480.46

7/16/2003 12:17 PM ET

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

My Accounts | Payments & Transfers | Customer Center

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

CASI match 'in-kind'

Vendor	Description	Fair Market Value	Invoice
LAKE DSP	Rackmount PC with DSP (Digital Signal Procesor)	$ 40,363.00	$ 51,599.98
SGI	Indigo x2	$ 900.00	$ 5,000.00
SGI	Indigo 2 Extreme Graphics	$ 1,200.00	$ 5,000.00
SGI	SGI Software Developer Software Bundle	$ 10,000.00	$ 10,000.00
WACOM	Large Pressure Sensitive Digitizer Pad	$ 1,200.00	$ 1,200.00
Polhemus Navigation	3Draw Pro	$ 5,200.00	$ 5,200.00
Polhemus Navigation	additional stylus	$ 500.00	$ 500.00
Polhemus Navigation	Insidetrack Digitizer	$ 1,495.00	$ 1,495.00
American Media Pro	Server Class Dual Xenon PC	$ 5,000.00	$ 5,000.00
Seagate	15 Disk RAID	$ 5,000.00	$ 12,000.00
	Valuations for Match	**$ 70,858.00**	**$ 96,994.98**
	Total Match	$ 110,000.00	
	Allowed Fraction	0.3	
	Total Effective Matching Value	$ 33,000.00	
	Match Applied To Date	$ 20,100.00	

To: <karron@casi.net>
Subject: Re: Computer Aided Surgery 5th quarter reports
Cc: bjlide@nist.gov, hope Snowden <hope.snowden@nist.gov>

Dan,

It is not clear from what is written whether CASI plans to use ATP funds in some capacity of the collaboration you propose with Dr. Buckholz at SLU. If this is the case, you must notify ATP and provide the associated paperwork to request authorization for the addition of a subcontractor and to modify the budget.

Thanks,

Jayne

At 05:51 PM 2/2/2003 -0500, you wrote:
Dear Ms Orthwein,

Attached to this email is a partial copy of the documents needed to fulfill our 5th quarter technical and business requirements for Computer Aided Surgery, INC.

We also shipped USPS package with a printout of these documents and a CD with a copy of these files attached.

I am sending you several e-mail messages just in case you have a limit to the size of attachments supported by your e-mail system.

I am sending you 5 mail messages each with one of the 5 files we sent on CD.

This is mail message 1 of 5

Please contact Matthew Rothman if you have a technical question such as not being able to read a file sent to you (rothman@casi.net or 212-686-8748)

For non-technical questions, Please contact me or my business manager Peter Ross.

Sincerely,

Doctor DB Karron
President
Computer Aided Surgery, Inc.
212-686-8748

In 7/1/03

Subject: isp down, please use backup email
To: jayne.orthwein@nist.gov, bettijoyce.lide@nist.gov, hope.snowden@nist.gov
Cc: bob benedict <rbenedict1@ec.rr.com>, matt rothman <casi_rothman@yahoo.com>

Dear BJ, Jayne and Hope

Our ISP is down for an unknown time period; please use the addresses shown above for contacting CASI personnel.

Bob will be contacting you today; Please resend any material you may have sent since Friday, as it has been bounced.

Sincerely,

Dr. Karron

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

5/1/2003

In

To: <jayne.orthwien@nist.gov>
Cc: <bettijoyce.lide@nist.gov>, <hope.snowden@nist.gov>
Subject: CASI 6th quarter report

Dr Orthwein,

I am sending a copy of our 6th quarter report to you attached to this mail message.

I am sending an express mail package with this report and other attachments

Please contact me if you have any questions

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

CASI 6Q Report.pdf

Joan M. Hayes

From: dr d b karron [karron@casi.net]
Sent: Tuesday, December 31, 2002 2:58 PM
To: Joan Hayes CPA
Subject: Payroll/Tax Amnesty/Happy New Year

Dear Joan;

Would you mind if I sent you all of my paper CASI checks (I have them all scanned in color) For safekeeping/final resting place/recycleing ?

Also, I am concerned about making my co-investment for this year. I realized from getting yelled at by Hope that I need to deposit my co-investment The same time I transfer money from ASAP at the co-investment rate called out On the approved budget.

So if my co-investment is .06 somehting... Like 6.25 percent.. I will move some money and we need to do the cash rec reports together ; They need to be done for each month.

dr d b karron
computer aided surgery inc

CASI LLC

(formerly Computer Aided Surgery, Inc.)

Schedule of Budgeted and Actual
Fund Sources and Project Costs
and
Statement of Management's Assertions on
Compliance with Specified Requirements

For NIST Advanced Technology Program (ATP)
Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

CASI LLC
Table of Contents

	Page
Schedule of Budgeted and Actual Fund Sources and Project Costs	
Independent Auditor's Report (on the) Schedule of Budgeted and Actual Fund Sources and Project Costs	2
Schedule of Budgeted and Actual Fund Sources and Project Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	3
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	4 - 6
Schedule of Audit Findings and Questioned Costs	
Schedule of Audit Findings and Questioned Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	7 - 13
Statement of Management's Assertions on Compliance with Specified Requirements	
Independent Auditor's Report (on the) Statement of Management's Assertions on Compliance with Specified Requirements	14
Statement of Management's Assertions on Compliance with Specified Requirements For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	15 - 17

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

Independent Auditor's Report
Schedule of Budgeted and Actual Fund Sources and Project Costs

To the Members of
CASI LLC

We have audited the accompanying Schedule of Budgeted and Actual Fund Sources and Project Costs (the "Schedule") of CASI LLC ("CASI") for the year ended September 30, 2002. This Schedule is the responsibility of the management of CASI. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule was prepared for the purpose of complying with the award requirements of the Advanced Technology Program ("ATP") Cooperative Agreement Number 70NANB1H3050 entered into by Computer Aided Surgery, Inc. (the predecessor company to CASI LLC) and the U. S. Department of Commerce as described in Note 2. The Schedule was prepared in conformance with the award requirements which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The Schedule includes certain project costs which we questioned as allowed costs based on the standards and cost principles to which adherence is required under the terms and conditions of the ATP Cooperative Agreement. In our opinion, if these questioned costs, as described in our Schedule of Audit Findings and Questioned Costs, which also accompanies this report, are determined to be disallowed, the total direct project costs would be reduced by $178,776.

In our opinion, except for the effects to the matter discussed in the preceding paragraph, the Schedule of Budgeted and Actual Fund Sources and Project Costs referred to above presents fairly, in all material respects, the sources of funds and project costs of CASI for the year ended September 30, 2002 in conformity with the basis of accounting described in Note 4.

This report is intended solely for the information and use of the members and management of CASI and the U. S. Department of Commerce and is not intended to be and should not be used by any other parties.

Joan M. Hayes, CPA, LLC

June 27, 2003
New York, NY

CASI LLC

Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

	Approved Budget	Actual Receipts and Project Costs
Fund Sources		
ATP Award Funds	$ 800,000	$ 800,000
Recipient's Contribution	36,500	-
Total Fund Sources	836,500	800,000
Direct Project Costs		
Project Salaries	325,000	
Technical		213,187
Administrative		109,350
Fringe Benefits	110,500	
Technical		61,388
Administrative		23,281
Travel and Meals	20,000	18,450
Equipment	110,000	223,503
Materials and Supplies	11,000	15,302
Subcontracts	250,000	
Technical		89,380
Administrative		9,749
Other	10,000	
Direct Utilities		13,895
Professional Dues and Memberships		736
Professional Services		10,195
Repairs and Maintenance		1,425
Total Direct Project Costs	836,500	789,841
Funds Carried Forward to Second Project Year	$ -	$ 10,159

The accompanying notes are an integral part of this financial statement.

CASI LLC
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

1. **Business Activities**

CASI LLC ("CASI") performs basic research to bring computer aided design and manufacture to surgical specialties and radiation-oncology. CASI's approach is to move beyond the state of the art in telerobotics and augmented reality and focus on hard mathematical issues not currently addressed by the state of the art. CASI is advancing the state of the art in applied math by forging new theorems and software technology where needed to manage biological shape segmentation and by changing the connectivity of these using a novel concept of editing the Digital Morse Theory tree. CASI's objective is to use these and other means under development to provide precise and accurate anatomic models for a variety of medical and other applications.

Computer Aided Surgery, Inc. was incorporated December 12, 1995. Effective August 30, 2002, CASI LLC, a partnership, was established in New York State, and Computer Aided Surgery, Inc. merged into CASI LLC.

2. **Cooperative Agreement**

Computer Aided Surgery, Inc. (the predecessor company to CASI LLC) was the recipient of Advanced Technology Program ("ATP") Cooperative Agreement Award Number 70NANB1H3050 (the "Agreement") for Anatomic Computer Modeling for Precise and Accurate Therapies (the "Project") granted by the National Institute of Standards and Technology (NIST) of the U. S. Department of Commerce (DOC). The scope of work and budget included in this award cover a three-year period from October 1, 2001 to September 30, 2004 for a total amount of $2,000,000 in federal funds. The funding is limited to $800,000 during the first project year, and funding for the second and third years is subject to availability and written approval by the Grants Officer.

The terms of the Agreement require CASI to provide a share of the project costs. For the year ended September 30, 2002, the cost sharing ratio is 4.36% for CASI, and the federal contribution is 95.64%.

3. **Administration Requirements**

The terms of the Agreement require adherence to 15 CFR Part 14 which defines the uniform administration requirements for agreements awarded by the DOC.

4. **Summary of Significant Accounting Policies**

Basis of Accounting Presentation
The financial statements of CASI are prepared in accordance with the requirements of the Agreement which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue is recognized upon receipt of the funds, and project costs are recognized when paid.

Project Cost Requirements
In accordance with the requirements of the Agreement, project costs must be incurred during the reporting period, be directly related to the Project, and be allowed under the:

- Federal Acquisition Regulations (FAR) System, Part 31, "Contract Cost Principles and Procedures";
- DOC Financial Assistance Standard Terms and Conditions;
- DOC Financial Assistance Award (Form CD-450) and any amendments thereto (Form CD-451); and
- ATP general terms and conditions and special award conditions of the Agreement.

Only direct costs, in accordance with applicable cost principles and award guidelines, are eligible for federal funding. Indirect costs are the responsibility of CASI and cannot be recorded as project costs.

Approved Budget
The terms of the Agreement require adherence to a budget and any budget amendments approved by NIST. The costs in any approved budget line-item that exceed 10% of the total approved budget for the year are not eligible for federal funding.

The most recent approved budget, for the year ended September 30, 2002, was dated December 27, 2001 under Amendment Number 2 to the DOC Financial Assistance Award.

Equipment
In accordance with the requirements of the Agreement, equipment is charged as a project cost when cash is disbursed for its acquisition, which is a basis other than accounting principles generally accepted in the United States of America.

Fiscal Year
The first project year was the fiscal year ended September 30, 2002.

5. Recipient's Contribution

In accordance with the requirements of the Agreement, as described in Note 2, CASI is required to provide 4.36% of the project costs for the first project year. CASI did not contribute its 4.36% share of the project costs expensed during the year ended September 30, 2002. Funding from other sources, which CASI anticipated at the inception of the Agreement, has not been awarded.

6. Direct Project Costs

Only those costs in accordance with the terms of the Agreement, as described in Note 4, are allowable as project costs and eligible for inclusion in the Schedule of Budgeted and Actual Fund Sources and Project Costs.

CASI LLC
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

7. Funds Carried Forward to the Second Project Year

As of September 30, 2002, federal funds provided for the Project exceeded the direct project costs. The excess funding was carried forward to the second project year.

8. Concentration of Risk

Since the Agreement is providing the single source of revenue for CASI, as described in Note 5, the completion of the Project is dependent upon the continuation of federal funding.

9. Related Parties

The Principal Investigator for the Project was the majority shareholder of Computer Aided Surgery, Inc. and is now the majority member of CASI LLC.

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Project Salaries and Related Fringe Benefits	During our examination of payroll records, we noted that all of the salaries and related payroll taxes, which were paid by the award recipient during the year ended September 30, 2002, were recorded as project costs. We also noted that timesheets did not indicate the performance of services for non-project activities. Based on our employee interviews, review of individual responsibilities, and examination of contracts, we determined that three employees were compensated for services that were partly related to the ATP project and partly for non-project activities. The resulting questioned costs, which include a percentage of salaries and the related payroll taxes and other fringe benefits, are quantified below under the reporting line-items from the Schedule of Budgeted and Actual Fund Sources and Project Costs. The percentages used to determine the questioned costs were provided by the DOC Office of Inspector General auditor, as a result of her testing, and, based on our testing, appeared reasonable.	(see below)
Project Salaries - Technical	15% of the salary paid to the Principal Investigator was determined to be compensation for administrative, management, and other responsibilities not directly related to the ATP project.	$ 26,250
Project Salaries - Administrative	25% of the salary paid to the Business Manager was determined to be compensation for fundraising and other responsibilities not directly related to the ATP project. During our examination of the contract between the Business Manager and award recipient, we noted the expressed responsibilities of the Business Manager which included project related and non-project related activities.	25,000
	25% of the salary paid to the Administrative Assistant was determined to be compensation for bookkeeping, scanning, and other administrative responsibilities which were performed for the award recipient and not directly related to the ATP project.	2,337
Fringe Benefits - Technical	During our examination of expenditures for fringe benefits, we noted doctor, dental, and pharmacy bills, which were paid for medical services and drugs that were in excess of the health insurance coverage provided by the award recipient. These payments were made as reimbursements to the Principal Investigator or directly to the medical and pharmacy providers. In our opinion, such payments are not allowed by FAR 31 cost principles, as they do not appear reasonable for an organization in the financial condition of the award recipient, and they are not ordinary and necessary for such an organization. We also noted that a significant portion of the medical services billed were rendered prior to the start of the ATP project. Even if these costs were considered reasonable and, consequently,	38,661

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	allowed by FAR 31, the terms of the ATP cooperative agreement require written approval from the NIST Grants Officer before costs incurred prior to the start of the project are allowed as project costs. No such documentation was provided for our review.	
	Employer payroll taxes, attributable to the salary costs for the technical employee questioned above, were determined to be not related to the ATP project, as described in the first audit finding.	1,326
	Other fringe benefits, including health insurance coverage and fitness benefits attributable to the questioned percentage of salary costs for the technical employee, as described in the first audit finding, were also determined to be not related to the ATP project.	1,047
Fringe Benefits - Administrative	During our examination of expenditures for fringe benefits, we noted that health insurance premiums were expensed for an individual who was not an employee of the award recipient. These costs were not directly attributable to the ATP project.	3,340
	Other fringe benefits, including health insurance coverage and child-care benefits attributable to the questioned percentage of salary costs for the administrative employees, as described in the first audit finding, were determined to be not related to the ATP project.	2,281
	Employer payroll taxes, attributable to the salary costs for administrative personnel questioned above, were also determined to be not related to the ATP project, as described in the first audit finding.	2,257
	During our examination of expenditures for fringe benefits, we also noted doctor and dental payments, for administrative personnel, for medical services that were in excess of the health insurance coverage provided by the award recipient. In our opinion, as expressed above for comparable benefits paid on behalf of a technical employee, such payments are not allowed by FAR 31 cost principles, as they do not appear reasonable for an organization in the financial condition of the award recipient, and they are not ordinary and necessary for such an organization.	707
	During our examination of expenditures for fringe benefits, we noted that transit checks were purchased for the use of employees, but documentation was not provided for our review to evidence the distribution of the transit checks to individual employees and to document the adherence of such distributions within the limits defined by Regulation 1.132-9 of the Internal Revenue Code. The	639

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	terms of the ATP cooperative agreement require adherence to federal laws before a cost can be allowed.	
	During our examination of expenditures for fringe benefits, we noted that worker compensation insurance premiums were paid for a period beyond an employee's termination. In our opinion, such premiums should be refunded by the insurance carrier and not be allowed as project costs.	130
	During our examination of expenditures for fringe benefits, we noted a penalty paid to the State of New Jersey for late filing of an employment tax return. FAR 31 cost principles do not allow payments of fines and penalties as project costs.	29
Travel and Meals	During our examination of travel expenditures, we also noted various local and long distance travel expenses which were not directly related to the ATP project.	553
	During our examination of travel expenditures, we noted the payment of a parking ticket to the New York City Department of Revenue that was recorded as project travel. As previously stated, FAR 31 cost principles do not allow the payment of fines and penalties as project costs.	55
Materials and Supplies	During our examination of expenditures for materials and supplies, we noted that bank charges, which were not directly related to the ATP project, were recorded as project costs.	133
Subcontracts - Technical	During our examination of payments to subcontractors, we noted that payments were made to Advanced Technology Group for billings which were dated prior to the start of the project. The written approval from the NIST Grants Officer, which is required for these costs to be allowed, was not provided for our review.	9,000
Subcontracts - Administrative	During our examination of payments to subcontractors, we also noted that payments which were made to an individual for services rendered to clean both the residential and business areas of the Principal Investigator's apartment were recorded as project costs. The costs related to maintenance of the business area, as may be related to the ATP project, could not be identified from the documentation provided. The terms of the ATP cooperative agreement do not allow single companies, such as the award recipient, to record indirect costs as project costs.	4,819

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Other - Direct Utilities	During our examination of expenditures for direct utilities, we noted that invoices for telephone and pager bills did not provide the information to identify those costs that may be directly related to the ATP project. As stated above, the ATP cooperative agreement does not allow indirect costs.	1,375
	During our examination of expenditures for direct utilities, we also noted that a payment to Thorn for network services, which was recorded as a project cost during the first project year, was for services that were provided prior to the start of the project. The written approval from the NIST Grants Officer, which is required for these costs to be allowed, was not provided for our review.	285
Other - Professional Services	During our examination of expenditures for professional services, we noted that fees were paid and recorded as project costs for legal services that were not directly related to the ATP project.	842
	Total questioned costs for expenditures listed above	121,066
Equipment Budget	During our testing of project costs and budgeted amounts, we noted that equipment costs exceeded the budgeted amount by more than 10% of the total budget. The terms of the ATP cooperative agreement do not allow costs which exceed the budgeted amount by more than 10% of the total budget. These costs would otherwise be allowable under FAR 31 cost principles:	
	• Total equipment purchased and recorded as project costs	223,503
	• Approved equipment budget	(110,000)
	• 10% allowed excess	(83,650)
	Total questioned costs for ineligible equipment	29,853
Cost-Match	During our examination of the Schedule of Budgeted and Actual Fund Sources and Project Costs, we noted that the ATP award recipient did not contribute its matching share of project costs as specified in the ATP cooperative agreement.	
	• Cost share as specified in the ATP cooperative agreement at 4.36% of project costs reported in the Schedule of Budgeted and Actual Fund Sources and Project Costs (4.36% of $789,841)	34,437
	• Impact of all questioned costs listed above on cost-share (4.36% of $150,919)	(6,580)
	Total questioned cost-match	27,857

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Other Uses of Federal Funds	During our examination of cancelled checks, we noted that certain expenditures of the award recipient, which were not directly related to the ATP project, were paid with federal funds provided for the ATP project. These payments were made to the Principal Investigator for rental expense, at the monthly rate of $2,000, for the use of his apartment as office space for 11 months during the first project year and for 19 months prior to the start of the project. Our examination of the Schedule of Budgeted and Actual Fund Sources and Project Costs revealed that these expenditures were not recorded as ATP project costs. However, the payment of these expenditures from federal funds has resulted in a shortfall in the ATP project bank account and, consequently, is payable to the ATP project.	60,000
	During our examination of the check register, we noted that federal funds provided for the project had been disbursed as salary advances to the Principal Investigator and loans to the award recipient with subsequent repayments from salaries, the reimbursement of business expenses, and cash deposits. The use of these funds for non-project expenditures was in excess of repayments. The terms of the ATP cooperative agreement do not allow such advances and loans, and, consequently, the balance due is payable to the ATP project.	9,651
	Total questioned costs for other uses of federal funds	69,651
	Total questioned costs	$248,427
Funds Carried Forward	The use of federal funds for non-project expenditures and loans, described above under Other Uses of Federal Funds, impacts the cash balance maintained by CASI in the ATP project's bank account as of September 30, 2002 and, consequently, the Funds Carried Forward to Second Project Year in the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002, as follows: • Cash balance/(deficit) $(59,492) • Due from CASI for other uses of federal funds 69,651 • Funds Carried Forward to Second Project Year $ 10,159	(see above)
Procedures	During our review of operating procedures, we noted the following weaknesses: • Written procedures for the ATP project were not available for our review until such procedures were drafted by the newly appointed Business Manager subsequent to the year ended September 30, 2002. These procedures were being implemented and further developed as of the date of our report. • In our opinion, the written procedures, which were in the	n/a

Item	Audit Findings	Questioned Costs
	development phase, did not include adequate controls over timesheets, bank reconciliations, the payment of invoices which include both project and non-project items, and the engagement of subcontractors. The Business Manager agreed to enhance the procedures, as we recommended.	
	Based on our review of procedures, examination of personnel files, and interviews with management, we noted that procedures were not in place to ensure that adequate documentation is obtained and maintained in employee files. In our opinion, written procedures for human resource responsibilities should also be developed and updated, as may be necessary, on a regular basis to educate personnel who are responsible for these functions and to enable compliance. In particular, the following documents should be included, with other requirements, in personnel files: • Federal form I-9 which is required to be completed by all employees and signed by the employer. • Health insurance forms to accept or decline coverage. • Documentation to support the acceptance or refusal of other fringe benefits. • Mandated COBRA letters for terminated employees.	n/a
Budget	We observed that the effective date of the most recent approved budget was approximately nine months before the end of the first project year. Variances between approved budget amounts and actual project costs, evident in the Schedule of Budgeted and Actual Fund Sources and Project Costs, indicate significant changes since the budget was approved, and we were not provided with an updated budget that, in our opinion, realistically forecasted the remainder of the project.	n/a
Project Reporting	During our examination of reports submitted to NIST by the award recipient, we noted that reports were not properly prepared. The total ATP award funds received were used, instead of the actual project costs from the accounting records, to report cash outlays. These reports also included recipient contributions, but cost-matches had not been made from non-federal funds. The Business Manager agreed to amend reports as applicable.	n/a
Subcontractor Agreements	During our examination of subcontractor agreements, we noted that written agreements were not available for certain subcontractors and the contracts which were available did not include specific language to document the requirement that subcontractors adhere to federal laws and regulations as specified by the ATP award and the sanctions for noncompliance.	n/a

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Summary of Questioned Costs	The summary of questioned costs, as described above, is as follows:	
	• Questioned costs from examination of specific expenditures	$121,066
	• Questioned costs for ineligible equipment	29,853
	• Questioned cost-match	27,857
	• Total questioned direct project costs	178,776
	• Questioned other uses of federal funds	69,651
	• Total questioned costs	$248,427

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

Independent Auditor's Report
Statement of Management's Assertions on Compliance with Specified Requirements

To the Members of
CASI LLC

We have examined Management's Assertions on Compliance with Specified Requirements that CASI LLC ("CASI") complied with certain specified requirements relative to its Schedule of Budgeted and Actual Fund Sources and Project Costs for the National Institute of Standards and Technology ("NIST") Advanced Technology Program ("ATP") Cooperative Agreement Number 70NANB1H3050 for the year ended September 30, 2002. The five specific compliance requirements are listed in our accompanying Statement of Management's Assertions on Compliance with Specified Requirements.

Management is responsible for the compliance of CASI with those requirements. Our responsibility is to express an opinion on management's assertions about its compliance based on our examination.

Our examination was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, attestation standards established by the American Institute of Certified Public Accountants, and the NIST program-specific audit guidelines for ATP cooperative agreements with single companies which was issued by the U. S. Department of Commerce Office of Inspector General, dated May 1999. Accordingly, we examined, on a test basis, evidence about the compliance of CASI with those requirements and performed such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the compliance of CASI with specified requirements.

In our opinion, management's assertions that CASI complied with the aforementioned requirements relative to its NIST ATP Cooperative Agreement Number 70NANB1H3050, during the year ended September 30, 2002, are fairly stated for one of the assertions but not fairly stated for the remaining four assertions. The accompanying Statement of Management's Assertions on Compliance with Specified Requirements provides our findings and opinion regarding each of the assertions.

This report is intended solely for the information and use of the members and management of CASI and the U. S. Department of Commerce and is not intended to be and should not be used by any other parties.

Joan M. Hayes, CPA, LLC

June 27, 2003
New York, NY

CASI LLC
Statement of Management's Assertions on Compliance with Specified Requirements For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002

1. Cost-Share

Management's Assertion
The cost-share established by the budget in the Advanced Technology Program ("ATP") award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

Examination Findings
CASI LLC ("CASI") did not contribute its cost-share, as stated in this assertion, to the project being funded by the ATP award during the year ended September 30, 2002.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for the year ended September 30, 2002.

2. Equipment

Management's Assertion
Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

Examination Findings
Equipment acquired with ATP funds included computer and network hardware assembled from individually purchased components and configured as required for the ATP project. An inventory report was developed by CASI, and a physical inventory was taken during our audit of their Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002. The inventory report included total purchase price and a description of the equipment with identifying codes which allowed the equipment to be traced to the purchase records. Purchase records provided the source of the equipment, acquisition dates, and other detailed information required by 15 CFR Part 14 Section 34.

Independent Auditor's Opinion
This assertion of management has been fairly stated for the year ended September 30, 2002.

3. Procurement Policies

Management's Assertion
Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subwards have not been made to any organizations or its principals listed in the "List of Parties Excluded from Federal Procurement or Nonprocurement Programs," issued by General Service Administration (the "List").

Examination Findings
Written procurement procedures, as required by 15 CFR Part 14 Section 44, were not available during the year ended September 30, 2002. During the subsequent year, management appointed a new Business Manager who developed an operating procedures guide. The updated procedures, as of June 2003, require bids, in accordance with federal standards, and written pre-approval for the procurement of equipment.

Contracts and payments to subcontractors were not made to organizations or individuals included in the List during the year ended September 30, 2002. However, the requirement to verify the omission of proposed contractors from the List was not included in the updated procedures referred to above.

Independent Auditor's Opinion
Except for contracts and payments to subcontractors not included in the List, this assertion of management has not been fairly stated for the year ended September 30, 2002. However, management has taken action to cure this finding going forward.

4. Reporting Requirements

Management's Assertion
The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

Examination Findings
Form 269 Financial Status Report or Form 269A Financial Status Report (short form) was provided and examined for each of the quarterly reporting periods during the year ended September 30, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002.

Form 270 Request for Advance or Reimbursement was provided and examined for ten of the monthly reporting periods during the year ended September 30, 2002. Reports were not provided for months ended December 31, 2001 and January 31, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002.

Form 272 Federal Cash Transactions Report was provided and examined for nine of the monthly reporting periods during the year ended September 30, 2002. Reports were not provided for months ended October 31, 2001, January 31, 2002, and August 31, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash

transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002. In addition, the cash on hand at the end of each monthly reporting period was reported as zero instead of the actual cash balance from the accounting records of cash transactions.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for the year ended September 30, 2002.

5. Subcontractor Agreements

Management's Assertion
The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Subcontractors included: Advanced Technology Group, J. Cox (who subsequently became an employee), A. Karron (who provided a one-time service), G. Wolberg, S. Albin (who subsequently became an employee), and The Jackson Group.

Examination Findings
Written agreements with J. Cox and with G. Wolberg were provided for examination. Agreements with the other subcontractors listed above were not provided for examination. The agreements examined did not contain the specific requirement for adherence to federal laws and sanctions for noncompliance that is referenced in this assertion.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for year ended September 30, 2002.

APPENDIX 7B

Disclosure Requirements for Financial Statements of Nonpublic Businesses (Long-form Disclosure Checklist)

Company: CASI F.S. Balance Sheet Date: 9/30/02

Prepared by: JW Date: _____

Explanatory Comments

The following is a list of the primary disclosure requirements for financial statements of a *nonpublic business* (*organized for profit*) as required by generally accepted accounting principles. Note, this is a disclosure checklist, not a GAAP application checklist; accordingly, GAAP application and measurement questions are not included. Consideration has been given to Statements of Financial Accounting Standards (SFAS), Financial Accounting Standards Board Interpretations (FASBI), Opinions of the Accounting Principles Board (APB), Accounting Research Bulletins (ARB), FASB Technical Bulletins (FTB), AICPA Statements of Position of the Accounting Standards Division (SOP), AICPA Industry Audit and Accounting Guides, consensus positions of the FASB Emerging Issues Task Force (EITF), Practice Bulletins of the AICPA Accounting Standards Executive Committee (AcSEC PB), AICPA Accounting Interpretations (AI), and FASB "Qs and As" (QA).

An occasional reference is made to Statements on Auditing Standards (AU sections) published by the AICPA. Disclosure guidelines for certain financial statement items, e.g., subsequent events, are in auditing pronouncements. Inclusion of those disclosures without regard to whether the financial statements are audited or unaudited is generally accepted practice.

Some checklist questions do not cite a specific authoritative reference but indicate that the disclosure is "generally accepted." Most firms disclose that information even though a specific requirement in authoritative literature cannot be identified.

This checklist is divided into two parts: Part I—Most Frequent Disclosures, and Part II—Other Disclosures. See separate instructions for Part I and Part II.

Additional disclosures may be required for entities in certain industries as discussed in the Specialized Accounting and Reporting Principles section in Part 1 of this checklist. In addition, PPC publishes a supplemental industry disclosure checklist for construction contractors and homebuilders. See PPC's *Guide to Construction Contractors* or *Guide to Preparing Financial Statements*. (The supplemental checklist is not a substitute for this checklist. It presents only the disclosures unique to the particular industry. It should only be used in conjunction with this checklist.)

This checklist is current through the following pronouncements:

- SFAS No. 147 (October 2002)
- FASB TB 01-1 (July 2001)
- Consensuses reached by the EITF through its September 2002 meeting.
- FASBI No. 44 (March 2000)
- AICPA SOP 02-1 (August 2002)
- AcSEC PB No. 15 (January 1997)
- FASB Qs and As on SFAS No. 140 (February 2001)

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

For a list of disclosures required by subsequent pronouncements, visit PPC's home page on the World Wide Web at **www.ppcnet.com**. An online version of this checklist, updated quarterly, also is available for a nominal annual fee. For order information, call (800) 323-8724 or visit PPC's home page.

PART I—MOST FREQUENT DISCLOSURES

Instructions

Part I should be completed in its entirety. A block ☐ has been provided for each major disclosure caption. If the major caption is not applicable to your client, simply place a (✓) in the block. It will then not be necessary to check N/A for each question under the major caption. Otherwise, respond to each question with a (✓) in the appropriate column: (a) Yes— disclosure made; (b) No—item present but no disclosure made (any item checked "No" should be explained in the checklist or in a separate memorandum); or (c) N/A—either the item is not present or it is immaterial to the financial statements.

PART I—TABLE OF CONTENTS

BALANCE SHEET

Current Assets
Cash
Notes and Accounts Receivable
Marketable Debt and Equity Securities
Inventories
Property and Equipment
Current Liabilities (Except Income Taxes)
Notes Payable, Long-term Debt, and Other Obligations
Income Taxes
Stockholders' (Members') Equity

STATEMENT OF INCOME

STATEMENT OF CASH FLOWS

GENERAL FINANCIAL STATEMENT DISCLOSURES

Nature of Operations
Use of Estimates
Accounting Policies
Related-Party Transactions and Common Control
Pension and Postretirement Benefit Plans—Defined Contribution (Profit-sharing Plans)
Leases in Statements of Lessees
Financial Instruments
Other Commitments
Contingencies, Risks, and Uncertainties
Illegal Acts
Changes in Presentation of Comparative Statements
Subsequent Events

OTHER POSSIBLE DISCLOSURES

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

Specialized Accounting and Reporting Principles
Part II Disclosures
Subsequent Pronouncements Issued

	Disclosure Made?		
	Yes	No	N/A
BALANCE SHEET			
CURRENT ASSETS			☑
1. If a classified balance sheet is used, is a total of current assets presented? (Generally accepted)	____	____	____
CASH			☐
1. Are restrictions on cash properly disclosed (SFAS No. 5, paras. 18 and 19) and are restricted amounts appropriately segregated from other cash items, showing restricted cash as a noncurrent asset if appropriate? (ARB No. 43, ch. 3A, para. 6)	____	____	____
2. Are material bank overdrafts presented as a separate caption among current liabilities? Similarly, are material dollar amounts of held checks (checks on the bank reconciliation but not released until after the balance sheet date) reclassified as accounts payable? (Generally accepted)	____	____	____
3. Are significant concentrations of credit risk arising from cash deposits in excess of federally insured limits disclosed? (See FINANCIAL INSTRUMENTS, Question No. 1.)	____	____	____
NOTES AND ACCOUNTS RECEIVABLE			☐
1. Are all significant categories of loans and receivables presented separately in the balance sheet or disclosed, e.g., trade receivables, trade receivables held for sale, tax refunds, contract termination claims, advance payments on purchases, amounts due from officers, employees, directors, stockholders, affiliates? (ARB No. 43, ch. 1A, para. 5 and SOP 01-6, para. 13)	____	____	____
2. Are amounts due from affiliates or subsidiaries classified as current only if it is the entity's practice to liquidate them periodically and the current financial position of the affiliate or subsidiary warrants that treatment? (ARB No. 43, ch. 3A, para. 4)	____	____	____
3. Is the allowance for doubtful accounts disclosed? (APB No. 12, para. 3)	____	____	____
4. Are accounting policies for loans and trade receivables, credit losses and doubtful accounts, and nonaccrual and past due loans and trade receivables disclosed? (See ACCOUNTING POLICIES, Question No. 1.)	____	____	____
5. Is the aggregate amount of gains or losses on sales of loans or trade receivables (including recorded unrealized gains and losses) presented separately in the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(including recorded unrealized gains and losses) presented separately in the financial statements or disclosed in the notes to the financial statements? (SOP 01-6, para. 13)			✓
6. Are foreclosed and repossessed assets not subsequently to be used in operations presented separately in the financial statements or disclosed in the notes to the financial statements? (SOP 01-6, para. 13)			
7. Is the following disclosed about nonaccrual and past due loans and trade receivables as of each balance sheet date presented: (SOP 01-6, para. 13)			
a. Recorded investment in such receivables on nonaccrual status?			
b. Recorded investment in such receivables past due ninety days or more and still accruing?			
8. Is the carrying amount of loans and trade receivables that serve as collateral for borrowings disclosed? (SFAS No. 5, paras. 18–19 and SOP 01-6, para. 13)			
9. Are unearned income, unamortized discounts and premiums, net unamortized deferred fees and costs, and imputed interest appropriately disclosed? (APB No. 6, para. 14; APB No. 21, para. 16; and SOP 01-6, para. 13)			
10. For transfers of receivables with recourse reported as sales, do the transferor's financial statements disclose the proceeds to the transferor during each period for which an income statement is presented? (Generally accepted)			
11. Are contingent liabilities associated with sold or discounted receivables disclosed (guarantees to repurchase receivables or related property)? (SFAS No. 5, para. 12)			
12. Are significant concentrations of credit risk arising from receivables disclosed? (See FINANCIAL INSTRUMENTS, Question No. 1.)			
13. If impairment of loans has been recognized, have the disclosures required by SFAS No. 114, as amended by SFAS No. 118, been made? (See TROUBLED DEBT RESTRUCTURINGS—CREDITORS, Question No. 2.)			
14. Have the necessary fair value disclosures been made? (See FINANCIAL INSTRUMENTS, Question Nos. 2–6.)			
MARKETABLE DEBT AND EQUITY SECURITIES			
1. Are separate disclosures of the following made for all major security types classified as available for sale as of each date for which a balance sheet is presented: (SFAS No. 133, para. 534)			
a. Aggregate fair value?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
b. Total gains for securities with net gains in accumulated other comprehensive income?			✓
c. Total losses for securities with net losses in accumulated other comprehensive income?			

[Financial institutions should disclose the preceding information for the following types of securities: (a) equity securities, (b) debt securities issued by the U.S. Treasury and other U.S. government corporations and agencies, (c) debt securities issued by U.S. states and political subdivisions of the states, (d) debt securities issued by foreign governments, (e) corporate debt securities, (f) mortgage-backed securities, and (g) other debt securities.] (SFAS No. 115, para. 19)

2. Are separate disclosures of the following made for all major security types classified as held to maturity as of each date for which a balance sheet is presented: (SFAS No. 133, para. 534)

a. Aggregate fair value?			
b. Gross unrecognized holding gains?			
c. Gross unrecognized holding losses?			
d. Net carrying amount?			
e. Gross gains and losses in accumulated other comprehensive income for any derivatives that hedged the forecasted acquisition of the held-to-maturity securities?			

3. If individual amounts for the three categories of investments are not presented on the statement of financial position, are they disclosed in the notes and reconciled to the reporting classifications used in the statement of financial position? (SFAS No. 115, para. 117)

4. Are separate disclosures of the following made for all investments in debt securities classified as available for sale or as held to maturity: (SFAS No. 115, para. 20)

a. Information about the contractual maturities as of the most recent balance sheet presented (disclosure can be by appropriate groups)?			
b. Method used to allocate securities into maturity groups, if necessary?			

[Financial institutions should disclose the fair value and net carrying amount (if different from fair value) of the investments based on at least four maturity groupings— within one year, after one year through five years, after five years through 10 years, and after 10 years.] (SFAS No. 133, para. 534)

5. For each period for which an income statement is presented, have the following been disclosed: (SFAS No. 115, para. 21, and SFAS No. 133, para. 534)

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. Proceeds from sales of securities available for sale?			✓
b. Gross realized gains and losses that have been included in earnings as a result of sales of securities available for sale?			
c. Method used to determine the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings (average cost or other method)?			
d. Gross gains and gross losses included in earnings from transfers of securities from the available for sale category into the trading category?			
e. Amount of the net unrealized holding gain or loss on securities available for sale that has been included in accumulated other comprehensive income for the period?			
f. Amount of gains and losses reclassified out of accumulated other comprehensive income into earnings for the period?			
g. Portion of trading gains and losses for the period that relates to trading securities still held at the balance sheet date?			
6. For each period for which an income statement is presented have the following for sales of or transfers from securities classified as held to maturity been disclosed: (SFAS No. 115, para. 22, and SFAS No. 133, para. 534)			
a. Net carrying amount of the sold or transferred security?			
b. Net gain or loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of the held-to-maturity security?			
c. Related realized or unrealized gain or loss?			
d. Circumstances leading to the decision to sell or transfer the security?			
7. Has the policy for accounting for the premium paid to acquire an option classified as held to maturity or available for sale been disclosed? (EITF 96-11)			
8. If the entity enters into repurchase agreements or securities lending transactions, has its policy for requiring collateral or other security been disclosed? (SFAS No. 140, para. 17)			
9. Have the necessary fair value disclosures been made? (See FINANCIAL INSTRUMENTS, Question Nos. 2–6.)			
INVENTORIES			☐
1. Is the basis for stating inventories disclosed, including the method of determining cost? (ARB No. 43, ch. 3A, para. 9, and ch. 4, paras. 4–16; and APB No. 22, para. 13)			
2. Are unusual losses from write-down to market disclosed separately from cost of goods sold in the income statement? (ARB No. 43, ch. 4, paras. 14 and 17)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
goods sold in the income statement? (ARB No. 43, ch. 4, paras. 14 and 17)			
3. If practicable, are the major classes of inventories such as finished goods, work-in-process, materials, and supplies disclosed? (Generally accepted)			
4. For conformity with IRS Regulations for entities using LIFO, are disclosures of annual income, profit, or loss on any inventory basis other than LIFO *excluded* from presentation on the face of the financial statements? (Such disclosures may be made only in the notes to the financial statements or in a supplementary schedule.) [CAUTION: Read IRS Reg. 1.472-2(e) to become familiar with LIFO conformity disclosure and reporting subtleties.]			
PROPERTY AND EQUIPMENT			
1. Are the following disclosed relating to depreciable assets:			
a. Balances of major classes of depreciable assets, by nature or function, at the balance sheet date? (APB No. 12, para. 5b)			
b. Accumulated depreciation, by class or in total, at the balance sheet date? (APB No. 12, para. 5c)			
c. A general description of the method or methods used in computing depreciation with respect to major classes of depreciable assets? (APB No. 12, para. 5d, and APB No. 22, para. 13)			
d. Depreciation expense for the period? (APB No. 12, para. 5a)			
2. Is the carrying amount of property not a part of long-term operating assets, e.g., idle or held for investment, segregated? (Generally accepted)			
3. If property and equipment is impaired or is being held for disposal, have the disclosures required by SFAS No. 121 been made? (See IMPAIRED LONG-LIVED ASSETS AND LONG-LIVED ASSETS TO BE DISPOSED OF.)			
CURRENT LIABILITIES (EXCEPT INCOME TAXES)			
1. If a classified balance sheet is used, is a total of current liabilities presented? (SFAS No. 6, para. 15)			
2. Are significant categories segregated, e.g., accounts payable, accrued expenses, customer deposits, dividends payable, interest payable, amounts due to officers or employees? (Generally accepted)			
3. If the entity has not accrued compensated absences because the amount cannot be reasonably estimated, has that fact been disclosed? (SFAS No. 43, paras. 6 and 7)			
4. If real and personal property tax accruals are subject to a substantial measure of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
4. If real and personal property tax accruals are subject to a substantial measure of uncertainty, has the liability been disclosed as an estimate? (ARB No. 43, ch. 10A, para. 16)			✓

NOTES PAYABLE, LONG-TERM DEBT, AND OTHER OBLIGATIONS

1. Are significant categories of debt identified in the balance sheet or related notes, e.g., notes to banks, mortgage notes, or related party notes? (Generally accepted)			
2. Are interest rates, maturity dates, subordinate features (Generally accepted), pledged assets, and restrictive covenants (SFAS No. 5, paras. 18–19) disclosed?			
3. Have the necessary fair value disclosures been made? (See FINANCIAL INSTRUMENTS, Question Nos. 2–6.)			
4. If a note is noninterest bearing or has an unreasonable stated interest rate: (APB No. 21, para. 16)			
a. Is the discount or premium presented as a deduction from or addition to the face amount of the note?			
b. Does the disclosure include the effective interest rate and face amount of the note?			
c. Is amortization of the discount or premium reported as interest in the income statement?			
5. If a classified balance sheet is presented: (ARB No. 43, ch. 3A, paras. 7–8; SFAS No. 78, para. 5; and EITF 86-30)			
a. Are current portions of debt obligations presented as current liabilities?			
b. Does the current liability classification include obligations that, by their terms, are due on demand or will be due on demand within one year (or operating cycle, if longer) from the balance sheet date, even though liquidation may not be expected within that period?			
c. Does the current liability classification include long-term obligations that are or will be callable by the creditor either because the debtor's violation of a provision of a debt agreement at the balance sheet date makes the obligation callable or because the violation, if not cured within a specified grace period, will make the obligation callable unless (1) the creditor has waived or subsequently lost the right to demand payment for more than one year from the balance sheet date or (2) it is probable the debtor will cure the violation within the grace period?			
d. If obligations callable by the creditor because the debtor was in violation of the debt agreement at the balance sheet date are classified as long-term obligations because it is probable the debtor will cure the violation within the specified grace period, are the circumstances disclosed?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
6. Are the combined aggregate amounts of maturities and sinking fund requirements for all long-term borrowings disclosed for each of the five years following the date of the latest balance sheet presented? (SFAS No. 47, para. 10)			✓
7. If a short-term obligation expected to be refinanced is to be excluded from current liabilities, do disclosures include: (SFAS No. 6, para. 15; FASBI No. 8, para. 3; and FTB 79-3)			
a. General description of the financing agreement?			
b. Terms of any new obligation incurred or expected to be incurred, or equity securities issued or expected to be issued as a result of the refinancing?			
8. If assets are set aside after December 30, 1996, solely for satisfying scheduled payments of a specific debt, has the nature of restrictions placed on those assets been disclosed? (SFAS No. 125, para.17 and SFAS No. 140, para. 17)			
9. Are conversion features for convertible debt appropriately accounted for and disclosed? (Generally accepted)			
INCOME TAXES			☐
1. If the entity is an S corporation, partnership, or proprietorship, do disclosures explain why income tax expense is not recorded? (Generally accepted)			
2. Are the following amounts appropriately classified in the balance sheet:			
a. Taxes currently payable or refundable? (ARB No. 43, ch. 3A; and APB No. 2, para. 14)			
b. Current and noncurrent deferred tax assets and liabilities, including a valuation allowance, if any, related to deferred tax assets? (SFAS No. 109, para. 41)			
3. Within each tax jurisdiction (e.g., federal, state, and local), have current deferred tax assets and liabilities been offset and presented as a single amount and noncurrent deferred tax assets and liabilities been offset and presented as a single amount? (SFAS No. 109, para. 42)			
4. If the entity includes more than one taxpaying component, have the net current deferred tax asset or liability and the net noncurrent deferred tax asset or liability within each tax jurisdiction been shown separately for each taxpaying component? (SFAS No. 109, para. 42)			
5. Have the following components of the net deferred tax asset or liability recognized in the balance sheet been disclosed: (SFAS No. 109, para. 43)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. Total deferred tax liability for all taxable temporary differences?			✓
b. Total deferred tax asset for all deductible temporary differences, operating loss carryforwards, and tax credit carryforwards?			
c. Total valuation allowance recognized for deferred tax assets?			
6. Has the amount of income tax expense or benefit allocated to the following items been disclosed for each year for which they are presented: (SFAS No. 109, para. 46; APB No. 9, para. 26; and APB No. 20, para. 20)			
a. Continuing operations?			
b. Discontinued operations?			
c. Extraordinary items?			
d. Other comprehensive income?			
e. Items charged or credited directly to stockholders' equity?			
f. Prior-period adjustments?			
7. Have the following significant components of income tax expense attributable to continuing operations been disclosed for each year presented either in the financial statements or notes: (SFAS No. 109, para. 45)			
a. Current tax expense or benefit?			
b. Deferred tax expense or benefit, exclusive of the effects of other components listed in (c) through (h)?			
c. Investment tax credits?			
d. Government grants to the extent recognized as a reduction of income tax expense?			
e. Benefits of operating loss carryforwards?			
f. Tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity?			
g. Adjustments of a deferred tax asset or liability for enacted changes in tax laws or rates or a change in the entity's tax status?			
h. Adjustments of the beginning-of-the-year balance of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years?			
8. Has the net change during the year in the total valuation allowance been disclosed? (SFAS No. 109, para. 43)			
9. Have the types of temporary differences and carryforwards that result in significant portions of deferred tax assets (before allocation of a valuation allowance) or liabilities been disclosed? (SFAS No. 109, para. 43)			
10. Do disclosures regarding income taxes include: (SFAS No. 109, paras. 47 and 48)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. Amounts and expiration dates of operating loss and tax credit carryforwards for tax purposes?			✓
b. Any portion of the valuation allowance for deferred tax assets for which subsequently recognized tax benefits will be allocated (1) to reduce goodwill or other noncurrent intangible assets of an acquired entity or (2) directly to contributed capital?			
c. Significant reconciling items between income tax expense attributable to continuing operations for the year and the amount of income tax expense that would result from applying domestic federal statutory rates to pretax income from continuing operations?			
11. Do disclosures regarding investment tax credits include: (SFAS No. 109, para. 48; APB No. 4, para. 11; and AI-APB 4, No. 2)			
a. The accounting method used and the amounts involved?			
b. Amounts of any unused investment credits and expiration dates?			
12. If the entity is part of a group that files a consolidated tax return, have the following amounts been disclosed in its separately issued financial statements: (SFAS No. 109, para. 49)			
a. The aggregate amount of current and deferred tax expense for each income statement presented?			
b. The amount of any tax-related balances due to or from affiliates as of the date of each balance sheet presented?			
c. The principal provisions of the method by which the consolidated amount of current and deferred tax expense is allocated to members of the group?			
d. The nature and effect of any changes in the method of allocating current and deferred tax expense to members of the group and in determining the related balances due to or from affiliates during each year for which the disclosures in (a) and (b) above are presented?			
13. Have the nature and effect of any other significant matters affecting comparability of information for all periods presented been disclosed if not otherwise apparent from the disclosures in items 5–10? (SFAS No. 109, para. 47)			
14. If a material income tax benefit realized from the exercise of employee stock options is credited to equity but not presented as a separate line item in the statement of cash flows or in the statement of changes in stockholders' equity, has the amount of that benefit been disclosed? (EITF 00-15)			
STOCKHOLDERS' (MEMBERS') EQUITY			☐
1. Are classes of capital stock presented in order of priority in liquidation? (Generally accepted)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
2. Are the legal title of securities; par or stated values; and number of shares authorized, issued, and outstanding disclosed? (Generally accepted)			✓
3. Are changes in separate accounts comprising stockholders' equity and changes in the number of shares of equity securities during at least the most recent annual fiscal period and any subsequent interim period presented disclosed? (SFAS No. 129, para. 5; APB No. 12, para. 10; and AcSEC PB No. 14, paras. 8 and 12)			
4. Are changes in the equity accounts of S corporations, partnerships, and proprietorships, including limited liability companies and limited liability partnerships, disclosed? (NOTE: GAAP does not require S corporations or limited liability companies and partnerships to disclose changes in the components of retained earnings or equity.) (Generally accepted)			
5. Have the pertinent rights and privileges of the various securities outstanding been disclosed (for example, a description of dividend and liquidation preferences, participation rights, call prices and dates, conversion or exercise prices or rates and pertinent dates, sinking fund requirements, unusual voting rights, and significant terms of contracts to issue additional shares)? (SFAS No. 129, para. 4 and EITF 98-5)			
6. Has the amount of redemption requirements been disclosed, separately by issue or combined, for all issues of capital stock that are redeemable at fixed or determinable prices on fixed or determinable dates in each of the five years following the latest balance sheet presented? (SFAS No. 129, para. 8)			
7. Are the following disclosures made for preferred stock:			
a. The liquidation preference of preferred stock (or other senior stock) that has a preference in involuntary liquidation considerably in excess of its par or stated value? (The disclosure should be made in the equity section of the balance sheet rather than the notes.) (SFAS No. 129, para. 6)			
b. Aggregate or per-share amounts at which preferred stock may be called or redeemed? (SFAS No. 129, para. 7)			
c. Aggregate and per-share amounts of arrearages in cumulative preferred dividends? (SFAS No. 129, para. 7)			
8. Are the following disclosures made for treasury stock:			
a. The number of shares and the basis of carrying the stock? (Generally accepted)			
b. Restrictions of state laws, if any? (APB No. 6, para. 13)			
c. If treasury stock is purchased for purposes other than retirement or if the ultimate disposition has not been decided:			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
(1) Has the cost been shown separately as a deduction from stockholders' equity, or			✓
(2) Has the par value of the shares been charged to the specific stock issue and the difference charged or credited to additional paid-in capital? An excess of purchase price over the par value and any amount charged to additional paid-in capital should be charged to retained earnings. (Alternatively, the excess may be charged entirely to retained earnings.) (APB No. 6, para. 12b)			
d. If the purchase of treasury stock also involves the receipt or payment of consideration in exchange for stated or unstated rights or privileges, have the allocation of amounts paid and the accounting treatment for such amounts been disclosed? (FTB 85-6, para. 3)			
9. Is each classification of accumulated other comprehensive income presented either (a) on the face of the balance sheet as a separate component of equity, (b) on the statement of changes in equity, or (c) in the notes to the financial statements? (SFAS No. 130, para. 26)			
10. Have the following been separately disclosed as part of the disclosures of accumulated other comprehensive income: (SFAS No. 133, para. 47)			
a. The beginning and ending accumulated derivative gain or loss?			
b. The related net change associated with current period hedging transactions?			
c. The net amount of any reclassification into earnings?			

STATEMENT OF INCOME (Some income statement disclosures have already been addressed in the section on balance sheet related disclosures.) Program Specific ☐

1. Are the major categories of revenue and expense items, such as sales, cost of goods sold, and selling and administrative expenses, shown separately on the face of the income statement? (Generally accepted)	✓		
2. Are sales or operating revenues shown net of discounts, allowances, etc.? (Generally accepted)			✓
3. Are sales revenues and cost of goods sold shown net of estimated returns? (SFAS No. 48, para. 7)			
4. Are cost of goods sold and expenses shown net of purchase discounts? (Generally accepted)			
5. For each accounting period presented, have the following been disclosed: (SFAS No. 34, para. 21, and SFAS No. 49, para. 9)			
a. The total amount of interest costs incurred, with separate identification of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
interest costs associated with product financing arrangements?			
b. The total amount of interest charged to expense?			
c. The total amount of interest capitalized?			
6. Are all accrued net losses on firm purchase commitments for inventory separately disclosed in the income statement? (ARB No. 43, ch. 4, para. 17)			
7. Are material events or transactions that are either unusual in nature or of infrequent occurrence, but not both (and thus not meeting the criteria for extraordinary items): (APB No. 30, para. 26; and FTB 82-1, para. 6)			
a. Reported as a separate component of income from continuing operations?			
b. Accompanied by disclosure of the nature and financial effects of each event?			
8. Have the nature of the event or transaction and the principal items entering into the determination of an extraordinary gain or loss been disclosed? (APB No. 30, para.11)			
9. Are all extraordinary items segregated from results of ordinary operations? (APB No. 30, paras. 10–12)			
10. Are descriptive captions and amounts (including applicable income taxes) presented for individual extraordinary events or transactions, preferably on the face of the income statement if practicable? (APB No. 30, para. 11)			
11. Is the adjustment in the current period of a previously presented extraordinary item presented properly? (APB No. 30, para. 25)			
12. Is the following information about comprehensive income disclosed:			
a. Components of comprehensive income and total comprehensive income for the period, presented either in a separate statement of comprehensive income that begins with net income, on the income statement below the total for net income, or in the statement of changes in equity? (SFAS No. 130, paras. 14 and 22)			
b. Reclassification adjustments, displayed on the face of the statement that presents comprehensive income or disclosed in the notes to the financial statements? (SFAS No. 130, para. 20)			
c. Income tax expense or benefit allocated to each component of other comprehensive income, including reclassification adjustments? (SFAS No. 130, para. 25)			
13. Has the net gain or loss on derivative instruments designated as cash flow hedging instruments that are reported in comprehensive income (including qualifying foreign currency cash flow hedges) been reported as a separate classification within other comprehensive income? (SFAS No. 133, para. 46)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
classification within other comprehensive income? (SFAS No. 133, para. 46)			

STATEMENT OF CASH FLOWS

1. Are noncash investing and financing transactions disclosed either in narrative form or summarized in a schedule? (SFAS No. 95, para. 32)			
2. Is the accounting policy for determining which items are treated as cash and cash equivalents disclosed? (SFAS No. 95, para. 10)			
3. If the indirect method of reporting cash flows from operating activities is used, are amounts of interest paid (net of amounts capitalized) and income taxes paid during the period disclosed? (SFAS No. 95, para. 29)			
4. If cash flows from derivative instruments that are accounted for as fair value hedges or cash flow hedges are classified in the same category as cash flows from the item being hedged, is that accounting policy disclosed? (SFAS No. 104, para. 7 or SFAS No. 133, para. 530)			

GENERAL FINANCIAL STATEMENT DISCLOSURES (These are additional note disclosures that have not been addressed in previous checklist questions.)

NATURE OF OPERATIONS

1. Have the following disclosures about the entity's products or services been made: (SOP 94-6, para. 10)			
a. A description of the major products or services the entity sells or provides and its principal markets, including the location of those markets?	✓		
b. If the entity operates in more than one business, the relative importance of its operations in each business and the basis for that determination (e.g., based on assets, revenues, or earnings)?			✓

USE OF ESTIMATES

1. Has the fact that preparation of financial statements in conformity with GAAP requires the use of management's estimates been disclosed? (SOP 94-6, para. 11)			✓

ACCOUNTING POLICIES

1. Have the following accounting policies, if significant, been presented in the first note or in a separate schedule:			
a. Basis for stating inventories and the method of determining cost? (ARB No. 43, ch. 3A, para. 9, and ch. 4, paras. 4–16; and APB No. 22, para. 13)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
b. General description of the methods used to compute depreciation for major classes of depreciable assets? (APB No. 12, para. 5)			✓
c. If SFAS No. 142 has not been adopted, the method and period used to amortize intangible assets? (APB No. 17, para. 30) (SFAS No. 142, *Goodwill and Other Intangible Assets*, generally is effective for fiscal years beginning after December 15, 2001. See INTANGIBLES.)			
d. Policy used to determine whether a short-term investment is treated as a cash equivalent in the statement of cash flows? (SFAS No. 95, para. 10)			
e. Method used to recognize interest income on impaired loans? (SFAS No. 118, para. 6)			
f. Method used to account for the sale or purchase of tax benefits through tax leases? (FASB TB 82-1, para. 4)			
g. Policy for investments in the stock of the entity's parent or joint venture partner? (EITF No. 98-2)			
h. Policy for classifying shipping and handling costs? (If shipping and handling costs are significant and are not included in cost of sales, the amount of such costs and the line item on the income statement that includes such costs also should be disclosed.) (EITF No. 00-10)			
i. Basis for accounting for loans, trade receivables, and lease financings, including those classified as held for sale? (SOP 01-6, para. 13)			
j. Method used to determine the lower of cost or fair value of nonmortgage loans held for sale? (SOP 01-6, para. 13)			
k. Classification and method of accounting for interest-only strips, loans, other receivables, or retained interests in securitizations that can be contractually prepaid or otherwise settled in a way that the entity would not recover substantially all of its recorded investment? (SOP 01-6, para. 13)			
l. Method used to recognize interest income on loan and trade receivables, including the entity's policy for treatment of related fees and costs (including its method of amortizing net deferred fees or costs)? (SOP 01-6, para. 13)			
m. Method used to estimate allowances for loan losses and doubtful accounts, liabilities for off-balance-sheet credit losses, and related charges, including a description of the factors influencing management's judgment? (SOP 01-6, para. 13)			
n. Policies for placing loans and trade receivables on nonaccrual status, recording payments on nonaccrual receivables, and resuming accrual of interest? (SOP 01-6, para. 13)			
o. Policy for charging off uncollectible loans and trade receivables? (SOP 01-6, para. 13)			
p. Policy for determining when receivables are past due or delinquent (that is, based on contractual terms or how recently payments have been received)? (SOP 01-6, para. 13)			
q. Other significant accounting policies, including those for which there is a selection from existing acceptable alternatives, principles, and methods peculiar to the industry in which the entity operates, and unusual or innovative applications of GAAP or methods of application? (APB No. 22, paras. 8–15)	✓		

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
2. Is there disclosure of any material changes in classifications made to previously issued financial statements? (AU Section 420.16)			✓

RELATED-PARTY TRANSACTIONS AND COMMON CONTROL ☐

1. Do disclosures of material related-party transactions include: (SFAS No. 57, para. 2)			
a. The nature of the relationship(s)? (If necessary to an understanding of the effects of the transactions, the related party should be identified by name.)	✓		
b. A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which an income statement is presented and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements?			✓
c. The dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period?			✓
d. Amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement?	✓		
e. The disclosures required by SFAS No. 109? (See INCOME TAXES, Question No. 12)			✓
2. If representations are made that the related-party transactions were consummated on terms equivalent to those that prevail in arm's length transactions, can such representations be substantiated? (SFAS No. 57, para. 3)			
3. If the entity and one or more other entities are under common control and the existence of that control could result in operating results or financial position of the entity significantly different from those that would have been obtained if the entities were autonomous, has disclosure been made of the nature of the control relationship, even though there have been no transactions between the entities? (SFAS No. 57, para. 4)			

Cash used by R.P.

PENSION AND POSTRETIREMENT BENEFIT PLANS—DEFINED CONTRIBUTION ☐
(Profit-sharing Plans) (See Part II for defined benefit pension plan disclosures.)

1. Is the following information about the entity's defined contribution pension or other postretirement benefit plans disclosed separately from the entity's defined benefit plans: (SFAS No. 132, para. 9)			
a. The amount of cost recognized during the period?			
b. A description of the nature and effect of any significant changes during the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
period affecting comparability (such as a change in the rate of employer contributions, a business combination, or a divestiture)?			✓

LEASES IN STATEMENTS OF LESSEES

1. General disclosures:

   a. Have the nature and extent of leasing transactions with related parties been disclosed? (SFAS No. 13, para. 29)

   b. Has a general description of the entity's leasing arrangements been disclosed, including, but not limited to, the basis on which contingent rental payments are determined; the existence and terms of renewal or purchase options and escalation clauses; and restrictions imposed by lease agreements such as those concerning dividends, additional debt, and further leasing? (SFAS No. 13, para. 16d)

2. Operating leases:

   a. Has disclosure of the following been made for operating leases having initial or remaining noncancelable lease terms in excess of one year: (SFAS No. 13, para. 16b)

      (1) Future minimum rental payments required as of the date of the latest balance sheet presented, in the aggregate and for each of the five succeeding fiscal years?

      (2) The total amount of minimum rentals to be received in the future under noncancelable subleases as of the date of the latest balance sheet presented?

   b. Has disclosure been made of rental expense for each period for which an income statement is presented, with separate amounts for minimum rentals, contingent rentals, and sublease rental income? (NOTE: Rental payments under leases with terms of one month or less that were not renewed need not be included.) (SFAS No. 13, para. 16c)

3. Capital leases:

   a. Have the following been separately identified in each balance sheet presented or disclosed in the notes: (SFAS No. 13, paras. 13 and 16)

      (1) The gross amount of assets in the balance sheet recorded under capital leases and the accumulated amortization by major classes according to nature or function?

      (2) The lease obligations classified as current and long-term?

   b. Has disclosure been made of future minimum lease payments as of the latest

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
b. Has disclosure been made of future minimum lease payments as of the latest balance sheet presented, in the aggregate and for each of the five succeeding fiscal years, with appropriate separate deductions therefrom for executory costs and imputed interest to reduce net minimum lease payments to present value? (SFAS No. 13, paras. 10 and 16a)			✓
c. Has disclosure been made of minimum sublease rentals to be received in the future under noncancelable subleases? (SFAS No. 13, para. 16a)			
d. Have the following been disclosed for each income statement presented: (SFAS No. 13, paras. 13 and 16a, and SFAS No. 29, para. 12)			
(1) Amortization expense, unless it is included in depreciation expense and that fact has been disclosed?			
(2) Total contingent rentals actually incurred?			
4. Sales-leaseback transactions:			
a. Has the seller-lessee disclosed the terms of the transaction, including any future commitments, obligations, provisions, or circumstances that require or result in the seller-lessee's continuing involvement? (SFAS No. 98, para. 17)			
b. For transactions accounted for under the deposit method or as a financing, has the seller-lessee disclosed the following, in the aggregate and for each of the five years succeeding the latest balance sheet date: (SFAS No. 98, para. 18)			
(1) Obligation for future minimum lease payments as of the date of the latest balance sheet presented?			
(2) Total minimum sublease rentals to be received in the future under noncancelable subleases?			
FINANCIAL INSTRUMENTS			
1. Have significant concentrations of credit risk from all financial instruments been disclosed, including the following about each significant concentration: (SFAS No. 133, para. 531)			
a. Information about the activity, region, or economic characteristic that identifies the concentration?			
b. The maximum amount of loss due to credit risk that, based on the gross fair value of the financial instrument, the entity would incur if parties to the financial instruments that make up the concentration failed to perform according to the terms of the contracts and the collateral, if any, proved to be of no value?			
c. The entity's policy of requiring collateral to support financial instruments subject to credit risk?			
d. Information about the entity's access to collateral?			
e. A description of the collateral?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
e. A description of the collateral?			
f. The entity's policy of entering into master netting arrangements to mitigate the credit risk of financial instruments?			✓
g. Information about the master netting arrangements for which the entity is a party?			
h. A brief description of the terms of master netting arrangements, including the extent to which they would reduce the entity's maximum amount of loss due to credit risk?			

NOTE: The disclosure requirements in Question Nos. 2 and 3 are optional for nonpublic companies that (a) have total assets on the financial statement date of less than $100 million and (b) have no instrument that, in whole or in part, is accounted for as a derivative instrument under SFAS No. 133 during the reporting period. (SFAS No. 126, para. 2, and SFAS No. 133, para. 537)

2. Have the following disclosures about the fair value of financial instruments been made: (SFAS No. 107, paras. 10 and 14)

a. Fair value of financial instruments for which it is practicable to estimate fair value? (NOTE: For trade receivables and payables, no disclosure is required when the carrying amount approximates fair value.)			
b. The methods and significant assumptions used to estimate the fair value of financial instruments?			
c. If it is not practicable to estimate the fair value of a financial instrument or a class of financial instruments, the reasons it is not practicable and information pertinent to estimating the fair value of the financial instrument or class of financial instruments, such as the carrying amount, effective interest rate, and maturity?			

3. Do the disclosures in Question No. 2a: (SFAS No. 133, para. 532)

a. Include the related carrying amounts in a format that makes it clear (1) whether the fair value and carrying amount represent assets or liabilities and (2) how the carrying amounts relate to what is reported in the balance sheet?			
b. Appear in a single note or, if disclosed in more than a single note, does one note include a summary table containing the fair value and related carrying amounts and refer to the other disclosures required by SFAS No. 107?			

4. For entities that hold or issue derivative instruments or other hedging instruments, have the disclosures required by SFAS No. 133 been made? (See DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES.)

5. If the entity transfers financial instruments during the period and it is not practicable to estimate the fair values of the assets obtained or liabilities incurred in the transfer, have the assets and liabilities been described and the reasons why it is not practicable to estimate their fair value been disclosed? (SFAS No. 140, para. 17)

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
para. 17)			
6. Unless FASB Interpretation No. 39, "Offsetting of Amounts Related to Certain Contracts," or FASB Interpretation No. 41, "Offsetting of Amounts Related to Certain Repurchase and Reverse Repurchase Agreements," permits the carrying amounts to be offset in the statement of financial position, does the entity disclose the fair value of financial instruments without netting the fair value with the fair value of other financial instruments? (SFAS No. 133, para. 531)			✓
7. If the entity has entered into repurchase agreements or securities lending transactions, has its policy for requiring collateral been disclosed? (SFAS No. 140, para. 17)			
8. Have the carrying amount and classification of financial assets pledged as collateral but not separately reported in the statement of financial position (for example, as securities pledged to creditors) been disclosed? (SFAS No. 140, para. 17)			
9. Has the following been disclosed about financial assets the entity has accepted as collateral and is permitted to sell or repledge: (SFAS No. 140, para. 17)			
a. The collateral's fair value as of the date of each statement of financial position presented?			
b. The portion of the collateral that has been sold or repledged?			
c. Information about the sources and uses of the collateral?			
OTHER COMMITMENTS			
1. Are the following types of commitments disclosed:			
a. Obligations to reduce debts, maintain working capital, or restrict dividends? (SFAS No. 5, paras. 18–19)			
b. Unused letters of credit? (SFAS No. 5, paras. 18–19; also see FINANCIAL INSTRUMENTS)			
c. Net losses on inventory purchase commitments? (ARB No. 43, ch. 4, para. 17)			
d. Existence, nature, and amount of any guarantees, even if the possibility of loss is remote? (SFAS No. 5, para. 12; and FASBI No. 34; also see FINANCIAL INSTRUMENTS)			
CONTINGENCIES, RISKS, AND UNCERTAINTIES			
SFAS No. 5 Contingencies			
1. Are the nature and amount of an accrued loss contingency disclosed in the financial statements if exposure to loss in excess of the amount accrued exists, or disclosure is necessary to keep the financial statements from being misleading? (SFAS No. 5, paras. 9–10)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(SFAS No. 5, paras. 8–10)			
2. For loss contingencies not accrued, but when at least a reasonable possibility exists that a loss (or additional loss in excess of amounts accrued) may have occurred, do disclosures indicate: (SFAS No. 5, para. 10)			
a. Nature of contingency?			
b. Estimate of possible loss or range of loss, or a statement that such estimate cannot be made?			
3. Have contingencies that might result in gains been adequately disclosed but not reflected in the accounts so as not to recognize revenue prior to its realization? (SFAS No. 5, para. 17)			
4. If it is at least reasonably possible that the effect on the financial statements of significant estimates involving SFAS No. 5 contingencies (as referred to in Question Nos. 1–3) will change within one year of the date of the financial statements due to one or more future confirming events and the effect of that change would be material to the financial statements, do the disclosures include an indication that it is at least reasonably possible that a change in estimate will occur in the near term? (SOP 94-6, paras. 13–15) (NOTE: If the entity uses risk reduction techniques to mitigate losses or the uncertainty that may result from future events and, as a result, the preceding criteria are not met, the disclosures are encouraged but not required.)			
5. Has disclosure been made of loss contingencies relating to guarantees made for outside parties including the nature and amounts thereof? [Also, consider disclosing, if estimable, the value of any recovery that could be expected to result. Examples include (a) guarantees of indebtedness of others, and (b) indirect guarantees of the indebtedness of others. (SFAS No. 5, para. 12; also see FINANCIAL INSTRUMENTS)]			
Significant Estimates Other Than SFAS No. 5 Contingencies			
6. Have the following disclosures been made for significant estimates if it is at least reasonably possible that the estimates will change within one year of the date of the financial statements due to one or more confirming events and the effect of that change would be material: (SOP 94-6, paras. 13–15) (NOTE: If the entity uses risk reduction techniques to mitigate losses or the uncertainty that may result from future events and, as a result, the preceding criteria are not met, the disclosures are encouraged but not required.)			
a. The nature of the estimate?			
b. An indication that it is at least reasonably possible that a change in the estimate will occur in the near term?			
Concentrations			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
7. Have the following concentrations and the general nature of the risk associated with each been disclosed if (a) the concentration exists at the financial statement date, (b) the concentration makes the entity vulnerable to the risk of a near-term severe impact, and (c) it is at least reasonably possible that the events that could cause the severe impact will occur in the near term: (SOP 94-6, paras. 21, 22, and 24)			✓
a. Concentrations in the volume of business transacted with a particular customer, supplier, lender, grantor, or contributor? (NOTE: It is always considered at least reasonably possible that any customer, grantor, or contributor will be lost in the near term.)	____	____	____
b. Concentrations in revenue from particular products, services, or fund-raising events?	____	____	____
c. Concentrations in the available sources of supply of materials, labor, or services, or of licenses or other rights used in the entity's operations?	____	____	____
d. Concentrations in the market or geographic area?	____	____	____
e. Concentrations of labor subject to collective bargaining agreements, including the percentage of the labor force covered by those agreements and the percentage covered by agreements that will expire within one year?	____	____	____
f. Concentrations of operations outside the entity's home country, including the carrying amounts of net assets and the geographic areas in which they are located? (NOTE: It is always considered at least reasonably possible that operations located outside an entity's home country will be disrupted in the near term.)	____	____	____

Going Concern

8. If substantial doubt exists about the entity's ability to continue as a going concern for a period not to exceed one year beyond the balance sheet date, do the financial statements adequately disclose the following matters: (AU Section 341.10)			
a. Pertinent conditions and events giving rise to the assessment of substantial doubt about the entity's ability to continue as a going concern for a period not to exceed one year from the balance sheet date?	____	____	____
b. The possible effects of such conditions and events?	____	____	____
c. Management's evaluation of the significance of those conditions and events and any mitigating factors?	____	____	____
d. Possible discontinuance of operations?	____	____	____
e. Management's plans (including relevant prospective financial information)?	____	____	____
f. Information about the recoverability or classification of recorded asset amounts or the amounts or classification of liabilities?	____	____	____

Rents included in "Receipts" contributions"

9. If substantial doubt about the entity's ability to continue as a going concern for a

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
period not to exceed one year from the balance sheet date is alleviated, do the financial statements adequately disclose the following matters: (AU Section 341.11)			✓
a. The conditions and events that initially caused the substantial doubt?	___	___	___
b. The possible effects of such conditions and events?	___	___	___
c. Any mitigating factors, including management's plans?	___	___	___

ILLEGAL ACTS

1. If material revenue or earnings are derived from transactions involving illegal acts, or if illegal acts create significant unusual risks associated with material revenue or earnings, such as loss of a significant business relationship, has that information been disclosed? (AU Section 317.15)	___	___	___

CHANGES IN PRESENTATION OF COMPARATIVE STATEMENTS

1. If, because of reclassifications or other reasons, changes have occurred in the manner of or the basis for presenting corresponding items in comparative statements, are the changes explained? (ARB No. 43, ch. 2A, para. 3)	___	___	___

SUBSEQUENT EVENTS

1. Are subsequent events that provide evidence about conditions that *did not exist* at the date of the balance sheet, but arose subsequent to the date, adequately disclosed to keep the financial statements from being misleading? (SFAS No. 5, para. 11; and AU Sections 560.05–.07 and .09)	___	___	___
2. If a change in the entity's tax status becomes effective after year end but before the financial statements are issued, are proper disclosures made? (QA-SFAS No. 109, No. 11)	___	___	___
3. If a material business combination is completed after the balance sheet date but before the financial statements are issued, has the information required by SFAS No. 141 been disclosed, if practicable? (See BUSINESS COMBINATIONS, Question Nos. 1–3)	___	___	___

OTHER POSSIBLE DISCLOSURES

SPECIALIZED ACCOUNTING AND REPORTING PRINCIPLES—Have appropriate disclosures been made for: (These specialized disclosures are not included in Part II. If present, consult the appropriate pronouncement. Preparers should also refer to pronouncements of the Governmental Accounting Standards Board for disclosure requirements of governmental entities.) programs • operations			✓

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
1. Agricultural producers and cooperatives (SOP 85-3 and AICPA Industry Audit and Accounting Guide, *Audits of Agricultural Producers and Agricultural Cooperatives*)?			✓
2. Airlines (AICPA Industry Audit and Accounting Guide, *Audits of Airlines*)?			
3. Banking and thrift institutions (SFAS Nos. 72, 91, and 147; SOPs 83-1, 90-11, and 01-6, and EITF 92-5)?—See the disclosure checklist in PPC's *Guide to Audits of Financial Institutions.*			
4. Broadcasting industry (SFAS No. 63)?			
5. Brokers and dealers in securities (AICPA Industry Audit and Accounting Guide, *Brokers and Dealers in Securities*)?			
6. Cable television companies (SFAS No. 51)?			
7. Casinos (AICPA Industry Audit and Accounting Guide, *Audits of Casinos*)?			
8. Coal industry (EITF 92-13)?			
9. Common interest realty associations (AICPA Audit and Accounting Guide, *Common Interest Realty Associations*)?—See the disclosure checklist in PPC's *Guide to Homeowners' Associations.*			
10. Construction contractors (ARB No. 45; SOP 81-1; and AICPA Industry Audit and Accounting Guide, *Construction Contractors*)?—See the supplemental disclosure checklist in PPC's *Guide to Construction Contractors* or *Guide to Preparing Financial Statements.*			
11. Contributions received from nonowners (SFAS No. 116)?			
12. Defined benefit pensions plans (SFAS No. 35; SOP 99-2; and AICPA Industry Audit and Accounting Guide, *Audits of Employee Benefit Plans*)?—See the disclosure checklist in PPC's *Guide to Audits of Employee Benefit Plans.*			
13. Defined contribution retirement plans (SOPs 94-4 and 99-3 and AICPA Audit and Accounting Guide, *Audits of Employee Benefit Plans*)?—See the disclosure checklist in PPC's *Guide to Audits of Employee Benefit Plans.*			
14. Entities in reorganization under the bankruptcy code (SOP 90-7; and AcSEC PB No. 11)?			
15. Finance companies (SOPs 90-11 and 01-6)?			
16. Government contractors (SOP 81-1; and AICPA Industry Audit and Accounting Guide, *Audits of Federal Government Contractors*)?			
17. Governmental colleges and universities (SOPs 74-8 and 92-9; and AICPA Industry Audit and Accounting Guide, *Audits of Colleges and Universities*)?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
18. Health and welfare benefit plans (SOPs 92-6, 94-4, 99-2, 99-3, and 01-2; and AICPA Audit and Accounting Guide, *Audits of Employee Benefit Plans*)?—See the disclosure checklist in PPC's *Guide to Audits of Employee Benefit Plans.*			✓
19. Health care providers (AICPA Audit and Accounting Guide, *Health Care Organizations*)?			
20. Insurance industry (SFAS Nos. 60, 91, 97, 113, and 120; FASBI No. 40; SOPs 90-11, 92-5, 94-5, 95-1, 97-3, 98-7, 00-3, and 01-5; AICPA Industry Audit and Accounting Guide, *Audits of Property and Liability Insurance Companies*; and AcSEC PB Nos. 8, 9, and 15)?			
21. Investment companies and partnerships (SOPs 93-2, 95-2, 95-3 and 01-1; and AICPA Industry Audit and Accounting Guide, *Audits of Investment Companies*)?			
22. Mortgage banking activities (SFAS Nos. 65, 91, and 140, and SOP 01-6)?—See the disclosure checklist in PPC's *Guide to Audits of Financial Institutions.*			
23. Motion picture film industry (SFAS No. 89 and SOP 00-2)?			
24. Oil and gas operations (SFAS Nos. 19, 25, and 69; FASBI Nos. 33 and 36; and AICPA Industry Audit and Accounting Guide, *Audits of Entities with Oil and Gas Producing Activities*)?			
25. Public utility industry (SFAS Nos. 71, 90, 92, and 101; and EITF 92-12 and 97-4)?			
26. Record and music industry (SFAS No. 50)?			
27. Railroad industry (SFAS No. 73)?			
28. Real estate investment trusts (SOPs 75-2 and 78-2)?			
29. Securitized financial assets (SFAS No. 140)?			
30. Servicing assets and liabilities (SFAS No. 140)?			
31. State and local governmental units (AICPA Industry Audit and Accounting Guide, *Audits of State and Local Governmental Units*)?—See the disclosure checklist in PPC's *Guide to Audits of Local Governments, Guide to Governmental Financial Reporting Model: Implementing GASBS No. 34,* or *Guide to Preparing Governmental Financial Statements.*			
32. Title plant costs (SFAS No. 61)?			

	Part II Page	Item Present	Item Not Present
PART II DISCLOSURES—Review the following list of disclosures for applicability to your client. Indicate either "item present" or "item not present." If the item is present, attach and complete the appropriate checklist entries from Part II.			✓
1. Accounting changes and correction of an error?	26		
2. Advertising costs?	27		✓
3. Business combinations? change in entity	28	✓	

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Part II Page	Item Present	Item Not Present
4. Computer software revenues and costs?	29		✓
5. Consolidations?	30		
6. Derivative financial instruments and hedging activities?	30		
7. Development stage companies?	31		
8. Discontinued operations?	32		
9. Employee stock ownership plans (ESOPs)?	34		
10. Environmental remediation obligations and contingencies?	35		
11. Exit or disposal activities?	35		
12. Extinguishment of debt?	36		
13. Foreign operations?	37		
14. Franchise fee revenues?	37		
15. Impaired long-lived assets and long-lived assets to be disposed of?	38		
16. Income taxes—special areas?	39		
17. Insurance contracts and proceeds?	39		
18. Intangibles?	40		
19. Interim financial statements?	41		
20. Investments accounted for by the equity method?	42		
21. Investments in noncorporate real estate joint ventures?	43		
22. Leases in financial statements of lessors?	44		
23. Lending activities and loan purchases?	45		
24. Limited liability companies or partnerships (LLCs or LLPs)?	45		
25. Long-lived asset retirement obligations?	45		
26. Long-term contracts?	45		
27. Nonmonetary transactions?	46		
28. Pension and postretirement benefit plans—defined benefit?	46		
29. Postemployment benefits?	47		
30. Quasi-reorganization? (see #3, previous page)	47		
31. Real estate activities?	48		
32. Research and development?	49		
33. Retained earnings restrictions?	49		
34. Stock-based compensation (including compensation for nonemployee services)?	49		
35. Tax leases?	50		
36. Termination claims receivable?	50		

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Part II Page	Item Present	Item Not Present
37. Troubled debt restructurings—creditors?	51		
38. Troubled debt restructurings—debtors?	51		
39. Unconditional purchase obligations?	52		

SUBSEQUENT PRONOUNCEMENTS ISSUED. This checklist is current through the pronouncements listed on page 1. Use the space provided below to list additional requirements as they are issued by authoritative bodies until this checklist is revised. (A list of disclosure requirements issued subsequent to the date of this checklist can be found at PPC's World Wide Web site at **www.ppcnet.com**. An online version of this checklist, updated quarterly, also is available for a nominal annual fee. For order information, call (800) 323-8724 or visit PPC's home page.)

Technical Pronouncement	Description of Topic	Have the Disclosure Requirements Been Considered? Yes	No	N/A

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

PART II—OTHER DISCLOSURES

Instructions

Part I contains a checklist of Part II disclosures common to nonpublic entities. If any of those Part II disclosures are present, attach to Part I the appropriate disclosure page(s) in Part II, then complete the added pages. Occasionally the appropriate pages selected from Part II will include disclosure topics not applicable to the entity. If that occurs, check the N/A sections for the nonapplicable topics.

	Disclosure Made?		
	Yes	No	N/A
ACCOUNTING CHANGES AND CORRECTION OF AN ERROR			☑
1. Change in accounting principle:			
a. Have the nature of and justification for a change in accounting principle (clearly explaining why the change is preferable) and its effect on income before extraordinary items and net income of the period of the change been disclosed? (APB No. 20, para. 17)			
b. Have changes that have no material effect on current financial statements but are reasonably certain to have a substantial effect in later years been disclosed? (APB No. 20, para. 38)			
c. If an entity changes its method of amortization for newly acquired, identifiable, long-lived assets and uses that method for all additional new assets of the same class, but continues to use the previous method for existing assets of that class, have the nature of the change, effect on income before extraordinary items, and effect on net income been disclosed? (APB No. 20, para. 24)			
2. For a change in accounting principle accounted for by restating prior statements, has the effect on income before extraordinary items and net income for all prior periods presented been disclosed? (APB No. 20, para. 28)			
3. Change in accounting principle accounted for as a cumulative effect adjustment:			
a. Has the cumulative effect of a change in accounting principle been shown as a separate item in the income statement between the captions "extraordinary items" and "net income," and has the related tax effect also been shown? (APB No. 20, para. 20)			
b. Have pro forma amounts of income before extraordinary items and net income been shown on the face of the income statement for all periods presented as if the newly adopted accounting principle had been applied during all periods affected? (If an income statement is presented for the current period only, the actual and pro forma amounts for the immediately preceding period should be disclosed.) (APB No. 20, paras. 19 and 21)			
c. If the pro forma amounts cannot be computed or reasonably estimated for individual prior periods although the cumulative effect on retained earnings at the beginning of the period of change can be determined, has the reason for			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
the beginning of the period of change can be determined, has the reason for not showing the pro forma amounts been disclosed? (APB No. 20, para. 25)			✓
d. If it is considered impossible to compute the effect on retained earnings at the beginning of the period of change (principally changes from FIFO to LIFO), do the financial statements disclose: (APB No. 20, para. 26)			
(1) The effects of the change on the results of operations of the period of change?			
(2) The reason for omitting accounting for the cumulative effect and disclosure of pro forma amounts for prior years?			
4. Change in accounting estimate:			
a. For a change in an estimate that affects several future periods, has the effect on income before extraordinary items and net income of the current period been disclosed? (APB No. 20, para. 33)			
b. Has disclosure been made of the effect, if material, on income before extraordinary items and net income for changes in estimates made each period in the ordinary course of accounting for items such as uncollectible accounts or inventory obsolescence? (APB No. 20, para. 33)			
5. For a change in reporting entity, do financial statements for the period in which a change has occurred describe the nature of the change, the reason for it, and the effect of the change on income before extraordinary items and net income? (APB No. 20, para. 35)			
6. For a correction of an error, have the following been disclosed:			
a. The nature of the error? (APB No. 20, para. 37)			
b. Effect of the correction on income before extraordinary items and net income in the period of correction? (APB No. 20, para. 37)			
c. For comparative financial statements, adjusted net income and its components, retained earnings balances, and other affected balances for all periods presented to reflect retroactive application of the prior-period adjustment? (APB No. 9, para. 18)			
d. For single period financial statements, the effect of restatement (gross and net of tax) on beginning retained earnings and on net income of the preceding year? (APB No. 9, para. 26)			
e. The amount of income tax applicable to each prior-period adjustment? (APB No. 9, para. 26)			
f. If a restated historical financial summary (commonly 5 or 10 years) is presented, disclosure of the restatements in the first summary after the restatements? (APB No. 9, para. 27)			

ADVERTISING COSTS

1. Have the following disclosures about direct-response advertising been made: (SOP 93-7, para. 49)			
a. A description of the direct-response advertising that is capitalized?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. A description of the direct-response advertising that is capitalized?			
b. The accounting policy for it?			✓
c. The amortization period?			
2. For nondirect-response advertising costs, has the policy about whether those costs are expensed as incurred or expensed the first time the advertising takes place been disclosed? (SOP 93-7, para. 49)			
3. Have the total advertising costs charged to expense for each income statement presented been disclosed? (SOP 93-7, para. 49)			
4. Have any write-downs of capitalized advertising to net realizable value been disclosed? (SOP 93-7, para. 49)			
5. Has the total amount of capitalized advertising included in each balance sheet presented been disclosed? (SOP 93-7, para. 49)			
6. Has the amount of revenue and expense recognized from advertising barter transactions been disclosed for each income statement period presented? (If the fair value of such transactions is not determinable, has information regarding the volume and type of advertising surrendered and received been disclosed for each income statement presented?) (EITF 99-17)			
BUSINESS COMBINATIONS			☐
1. Have the following required disclosures been made in the period in which a material business combination is completed: (SFAS No. 141, para. 51)			
a. Name and description of acquired entity?	✓		
b. Percentage of voting equity interests acquired?			✓
c. Primary reasons for the acquisition, including a description of the factors that contributed to a purchase price that results in recognition of goodwill?			
d. Period for which results of operations of the acquired entity are included in the combined entity's income statement?			
e. Cost of the acquired entity and, if applicable, the number of shares of equity interest issued or issuable, the value assigned to those interests, and the basis for determining that value?			
f. Condensed balance sheet disclosing the amount assigned to each major asset and liability caption of the acquired entity at the acquisition date?			
g. Contingent payments, options, or commitments specified in the acquisition agreement and the accounting treatment that will be followed should any contingency occur?			
h. Amount of purchased research and development assets acquired and written off in the period and the income statement line item in which the amounts written off are aggregated?			
i. If the purchase price allocation has not been finalized, that fact and the reasons therefor?			
2. If adjustments to prior period allocations of the purchase price of an acquired entity have been made in the current period, have the nature and amount of the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
entity have been made in the current period, have the nature and amount of the adjustments been disclosed? (SFAS No. 141, para. 51)			✓
3. If goodwill or other intangible assets acquired are significant to the total cost of the acquired entity, have the following been disclosed: (SFAS No. 141, para. 52)			
a. For intangible assets subject to amortization, the amount, residual value, and weighted-average amortization period, in total and by major intangible asset class?			
b. Amount assigned to intangible assets not subject to amortization, in total and by major intangible asset class?			
c. Total amount of goodwill and the amount expected to be deductible for tax purposes?			
4. If a series of individually immaterial business combinations were completed during the period are material in the aggregate, have the following been disclosed: (SFAS No. 141, para. 53)			
a. Number and descriptions of the entities acquired?			
b. Aggregate cost of the acquired entities, number of equity interests issued or issuable, and the value assigned to those interests?			
c. Aggregate amount of contingent payments, options, or commitments and the accounting treatment that will be followed should any such contingency occur (if potentially significant to the aggregate cost of the acquired entities)?			
d. If the aggregate amount assigned to goodwill or other intangible assets acquired is significant to the aggregate cost of the acquired entities, the information in Question No. 3?			
5. If the combined entity plans to incur costs from exiting an activity of an acquired entity, involuntarily terminating employees of an acquired entity, or relocating employees of an acquired entity and the activities of the acquired entity that will not be continued are significant to the combined entity's revenues or operating results or the cost recognized from those activities as of the consummation date are material to the combined entity:			
a. Have the following disclosures been made for the period in which a purchase business combination occurs: (EITF No. 95-3)			
(1) When the plans to exit an activity or involuntarily terminate (relocate) employees of the acquired entity are not final as of the balance sheet date, a description of any unresolved issues, the types of additional liabilities that may result in an adjustment to the purchase price allocation, and how any adjustment will be reported?			
(2) A description of the type and amount of liabilities assumed in the purchase price allocation for costs to exit an activity or involuntarily terminate (relocate) employees?			
(3) A description of the major actions comprising the plan to exit an activity or involuntarily terminate (relocate) employees of an acquired entity?			
(4) A description of activities of the acquired entity that will not be continued, including the method of disposition, and the anticipated date			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
continued, including the method of disposition, and the anticipated date of completion and description of employee group(s) to be terminated (relocated)?			✓
b. Have the following disclosures been made for all periods presented subsequent to the acquisition date in which a purchase business combination occurred, until a plan to exit an activity or involuntarily terminate or relocate employees of an acquired entity is fully executed: (EITF No. 95-3)			
(1) A description of the type and amount of exit costs, involuntary employee termination costs, and relocation costs paid and charged against the liability?			
(2) The amount of any adjustment(s) to the liability account and whether the corresponding entry was an adjustment of the costs of the acquired entity or included in the determination of net income for the period?			
COMPUTER SOFTWARE REVENUES AND COSTS			☐
1. Have the policies for recognizing revenue from selling, leasing, or otherwise marketing computer software been disclosed? (Generally accepted)			
2. Have the following been disclosed for computer software costs to be sold, leased, or otherwise marketed, whether internally developed, produced, or purchased (except costs incurred for computer software created for others under a contractual arrangement): (SFAS No. 86, para. 11)			
a. Unamortized computer software costs included in each balance sheet presented?			
b. The total amount charged to expense in each income statement presented for amortization of capitalized computer software costs and for amounts written down to net realizable value?			
3. Are research and development costs incurred for a computer software product to be sold, leased, or otherwise marketed disclosed (either separately or as part of total research and development costs) for each period presented? (SFAS No. 86, para.12)			
CONSOLIDATIONS			☐
1. If consolidated statements are presented:			
a. Is the consolidation policy disclosed? (ARB No. 51, para. 5; and APB No. 22, para. 13)			
b. Are interentity balances and transactions eliminated? (ARB No. 51, para. 6)			
c. If the financial reporting periods of subsidiaries differ from that of the parent, is recognition given by disclosure or otherwise to the effect of intervening events that materially affect financial position or the results of operations? (ARB No. 51, para. 4; SFAS No. 12, paras. 18–20; and FASBI No. 13)			
DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES			☐

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
1. If the entity holds or issues derivative instruments (or nonderivative instruments that are designated and qualify as hedging instruments), have the following disclosures been made: [The disclosures should distinguish between (a) derivative instruments (and nonderivative instruments) designated as fair value hedging instruments, (b) derivative instruments designated as cash flow hedging instruments, (c) derivative instruments (and nonderivative instruments) designated as hedging instruments for hedges of the foreign currency exposure of a net investment in a foreign operation, and (d) all other derivatives.] (SFAS No. 133, para. 44)			✓
a. The entity's objectives for holding or issuing each type of hedging instrument, including the context needed to understand the objectives and the entity's strategies for achieving the objectives?	____	____	____
b. The entity's risk management policy for each type of hedge, including a description of the items or transactions for which risks are hedged?	____	____	____
c. The purpose of the derivative activity for derivative instruments not designated as hedging instruments?	____	____	____
2. Have the following disclosures been made for each reporting period for which a complete set of financial statements is presented: (SFAS No. 133, para. 45)			
a. For derivative instruments designated and qualifying as fair value hedging instruments (as well as nonderivative instruments that may give rise to foreign currency transaction gains or losses under SFAS No. 52) and for the related hedged items:			
(1) The net gain or loss recognized in earnings during the reporting period representing (a) the amount of the hedges' ineffectiveness and (b) the component of the derivative instruments' gain or loss, if any, excluded from the assessment of hedge effectiveness?	____	____	____
(2) A description of where the net gain or loss is reported in the income statement or other statement of financial performance?	____	____	____
(3) The amount of net gain or loss recognized in earnings when a hedged firm commitment no longer qualifies as a fair value hedge?	____	____	____
b. For derivative instruments designated and qualifying as cash flow hedging instruments and for the related hedged transactions:			
(1) The net gain or loss recognized in earnings during the reporting period representing (a) the amount of the hedges' ineffectiveness and (b) the component of the derivative instruments' gain or loss, if any, excluded from the assessment of hedge effectiveness?	____	____	____
(2) A description of where the net gain or loss is reported in the income statement or other statement of financial performance?	____	____	____
(3) A description of the transactions or other events that will result in the reclassification into earnings of gains and losses that are reported in accumulated other comprehensive income?	____	____	____
(4) The estimated net amount of the existing gains or losses at the reporting date that is expected to be reclassified into earnings within the next 12			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
date that is expected to be reclassified into earnings within the next 12 months?			✓
(5) The maximum length of time over which the entity is hedging its exposure to the variability in future cash flows for forecasted transactions excluding those forecasted transactions related to the payment of variable interest on existing financial instruments?			
(6) The amount of gains and losses reclassified into earnings as a result of the discontinuance of cash flow hedges because it is probable that the original forecasted transactions will not occur by the end of the originally specified time period or within the additional period of time discussed in paragraph 33 of SFAS No. 133?			
c. The net amount of gains or losses included in the cumulative translation adjustment during the reporting period for derivative instruments designated and qualifying as hedging instruments for hedges of the foreign currency exposure of a net investment in a foreign operation (as well as for nonderivative instruments that may give rise to foreign currency transaction gains or losses under SFAS No. 52)? (SFAS No. 133, para. 45)			
3. Has the net gain or loss on derivative instruments designated and qualifying as cash flow hedging instruments that are reported in comprehensive income been displayed as a separate classification within other comprehensive income? (SFAS No. 133, para. 46)			
4. Have the following disclosures been made separately as part of the disclosures of accumulated other comprehensive income: (SFAS No. 133, para. 47)			
a. The beginning and ending accumulated derivative gain or loss?			
b. The related net change associated with current period hedging transactions?			
c. The net amount of any reclassification into earnings?			
DEVELOPMENT STAGE COMPANIES			☐
1. Do the financial statements of development stage companies disclose: (SFAS No. 7, paras. 11–13)			
a. Balance Sheet—any cumulative net losses reported with a descriptive caption such as "deficit accumulated during the development stage" in the stockholders' equity section?			
b. Income Statement—amounts of revenues and expenses for each individual period presented as well as cumulative amounts from the entity's inception?			
c. Statement of Cash Flows—cash inflows and outflows for each period for which an income statement is presented and, in addition, cumulative amounts from the entity's inception?			
d. Statement of Stockholders' Equity—showing from the entity's inception:			
(1) For each issuance, the date and number of shares of stock, warrants, rights, or other equity securities issued for cash and for other consideration?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
(2) For each issuance, the dollar amounts (per share or other equity unit and in total) assigned to the consideration received for shares of stock, warrants, rights, and other equity securities? (Dollar amounts should be assigned to any noncash consideration received.)			
(3) For each issuance involving noncash consideration, the nature of the noncash consideration and the basis for assigning amounts?			
e. That the financial statements are those of a development stage company and a description of the nature of the development stage activities in which the entity is engaged?			
f. In the financial statements for the first fiscal year in which the entity is no longer considered to be in the development stage that in prior years it had been in the development stage? [If financial statements for prior years are presented for comparative purposes, the cumulative amounts and other additional disclosures required by (a) through (e) need not be shown.]			

DISCONTINUED OPERATIONS

The disclosures in items 1–2 apply if SFAS No. 144 has not been adopted. SFAS No. 144 is effective for financial statements of fiscal years beginning after December 15, 2001, and interim periods within those fiscal years.

1. For discontinued operations of a segment of a business, has disclosure been made for: [For periods subsequent to the measurement date and including the period of disposal, notes should disclose the information in items (e) through (i).] (APB No. 30, paras. 8 and 18)			
a. Income or loss of the discontinued segment (net of applicable income taxes) reported separately from income from continuing operations (before extraordinary items and cumulative effects of accounting changes)?			
b. Gain or loss from disposal of the discontinued segment (net of applicable income taxes) reported separately from income from continuing operations (before extraordinary items and cumulative effects of accounting changes)? (If the gain or loss cannot be reasonably estimated, that fact should be disclosed.)			
c. Amounts of income taxes applicable to income from discontinued operations and the gain or loss on disposal?			
d. Revenues applicable to the discontinued operations?			
e. The identity of the segment of business that has been or will be discontinued?			
f. The expected disposal date, if known?			
g. The expected manner of disposal?			
h. A description of the remaining assets and liabilities of the segment at the balance sheet date (may instead be disclosed by segregating the net assets and liabilities in the balance sheet)?			
i. Income or loss from discontinued operations and any proceeds from disposal of the segment during the period from the measurement date to the balance sheet date, and for periods subsequent to the measurement date including the period of disposal, those amounts compared to previously disclosed			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
estimates?			✓
2. For each adjustment in the current period of a loss on disposal of a business segment that was reported in a prior period, has the following been disclosed separately in the current period as a gain or loss on disposal of a segment: (APB No. 30, para. 25, and SFAS 16, para. 16)			
a. Year of origin and nature?			
b. Amount of adjustment?			
The following disclosures are required by SFAS No. 144, which is effective for financial statements of fiscal years beginning after December 15, 2001, and interim periods within those fiscal years (or for financial statements of entities who have adopted SFAS No. 144 early).			
3. Have the following disclosures been made for each period in which a component of an entity has been disposed of or classified as held for sale:			
a. Results of operations for the component, including any gain or loss on disposal and less applicable income taxes, reported as a separate component of income before extraordinary items and the cumulative effect of accounting changes, if applicable? (SFAS 144, para. 43)			
b. Nature and amount of any adjustments to amounts previously reported in discontinued operations that are directly related to the disposal of a component of the entity in a prior period? (Such adjustments should be classified separately in the current period in discontinued operations.) (SFAS No. 144, para. 44)			
c. Assets and liabilities of the disposal group presented separately in the asset and liability sections of the statement of financial position, with the major classes of such assets and liabilities separately disclosed either on the face of the statement of financial position or in the notes? (SFAS No. 144, para. 46)			
d. Description of the facts and circumstances leading to the expected disposal, the expected manner and timing of the disposal, and, if not separately presented on the face of the statement of financial position, the carrying amounts of the major classes of assets and liabilities included in the disposal group? (SFAS No. 144, para. 47)			
e. Loss recognized for any initial or subsequent write-down to fair value less cost to sell (or gain recognized for subsequent increases in fair value to the extent of such losses) and, if not separately presented on the face of the income statement, the caption in the income statement that includes the gain or loss? (SFAS No. 144, para. 47)			
f. Amounts of revenue and pretax profit or loss reported in discontinued operations? (SFAS No. 144, para. 47)			
g. The segment in which the long-lived asset is reported, if applicable? (SFAS No. 144, para. 47)			
4. If a decision was made during the period not to sell a disposal group previously classified as held for sale, do disclosures include a description of the circumstances leading to the decision and the effect of the decision on results of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
circumstances leading to the decision and the effect of the decision on results of operations for all periods presented? (SFAS No. 144, para. 48)	____	____	____
EMPLOYEE STOCK OWNERSHIP PLANS (ESOPs)			
The disclosures listed in items (1) through (6) are required by SOP 93-6, and apply to shares acquired by an ESOP after December 31, 1992 (new shares). Shares acquired on or before December 31, 1992 (old shares), may be accounted for following SOP 93-6, or SOP 76-3. If SOP 76-3 is followed, the applicable disclosures in items (1) through (4) and (6) through (7) should be made.			
SOP 93-6			
1. Do the financial statements disclose the following general information regarding the plan: (SOP 93-6, para. 53a)			
a. A description of the plan?	____	____	____
b. The basis for determining contributions to the plan?	____	____	____
c. The employee groups covered by the plan?	____	____	____
d. The nature and effect of significant matters affecting comparability of information for the periods presented?	____	____	____
e. The basis for releasing shares and how dividends on allocated and unallocated shares are used (applies to leveraged ESOPs and pension reversion ESOPs)?	____	____	____
2. Have the following accounting policy disclosures been made: (The disclosures are required for both *old shares* and *new shares* if the employer does not adopt SOP 93-6 guidance for old shares.) (SOP 93-6, para. 53b)			
a. The method of measuring compensation?	____	____	____
b. The classification of dividends on ESOP shares?	____	____	____
c. How ESOP shares are treated in the employer's earnings per share calculations?	____	____	____
3. Do the financial statements disclose the amount of plan compensation cost recognized during the period? (SOP 93-6, para. 53c)	____	____	____
4. Do the financial statements disclose the number of allocated shares, committed-to-be-released shares, and suspense shares held by the plan at the balance sheet date? (Separate disclosure is required for both old shares and new shares if the employer does not adopt SOP 93-6 guidance for the old shares.) (SOP 93-6, para. 53d)	____	____	____
5. Is the fair value of unearned ESOP shares at the balance sheet date disclosed? (This disclosure need not be made for old ESOP shares if the employer does not adopt SOP 93-6 guidance for the old shares.) (SOP 93-6, para. 53e)	____	____	____
6. Do the financial statements disclose the existence and nature of any repurchase obligations, including the fair value of any shares subject to a repurchase obligation and allocated as of the balance sheet date? (SOP 93-6, para. 53f)	____	____	____

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
SOP 76-3			
7. If an employer has, in substance, guaranteed the debt of an ESOP, do the employer's financial statements disclose: (SOP 76-3, para. 10)			
a. The compensation element and the interest element of annual contributions to the ESOP?	____	____	____
b. The interest rate and debt terms?	____	____	____
ENVIRONMENTAL REMEDIATION OBLIGATIONS AND CONTINGENCIES			
1. Has the following information been disclosed about recorded accruals for environmental remediation loss contingencies and related assets for third-party recoveries: (SOP 96-1, paras. 7.11 and 7.20)			
a. Whether the accrual for environmental remediation liabilities is measured on a discounted basis?	____	____	____
b. The nature and amount of the accrual (if necessary for the financial statements not to be misleading)?	____	____	____
c. If any portion of the accrued obligation is discounted, the undiscounted amount of the obligation and the discount rate used?	____	____	____
d. If it is at least reasonably possible that the accrued obligation or any recognized asset for third-party recoveries will change within one year of the date of the financial statements and the effect is material, an indication that it is at least reasonably possible that a change in the estimate will occur in the near term?	____	____	____
2. Have the following disclosures been made about unaccrued environmental remediation contingencies (including exposures in excess of amounts accrued): (SOP 96-1, para. 7.21)			
a. A description of the reasonably possible loss contingency and an estimate of the possible loss (or the fact that such an estimate cannot be made)?	____	____	____
b. If it is at least reasonably possible that the estimated loss (or gain) contingency will change within one year of the date of the financial statements and the effect is material, an indication that it is at least reasonably possible that a change in the estimate will occur in the near term?	____	____	____
3. If an environmental liability for a specific clean-up site is discounted because it meets the criteria for discounting in SOP 96-1 and the effect of discounting is material, do the financial statements disclose the undiscounted amounts of the liability and any related recovery and the discount rate used? (SOP 96-1, para. 7.20)	____	____	____
EXIT OR DISPOSAL ACTIVITIES			
The disclosures in item 1 apply if SFAS No. 146 has been adopted. SFAS No. 146 is effective for exit or disposal activities initiated after December 31, 2002. (Early application is encouraged.)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
1. Has the following been disclosed if an exit or disposal activity was initiated or in process during the period: (SFAS No. 146, para. 20)			✓
a. A description of the exit or disposal activity, including the facts and circumstances leading to the activity and the expected completion date?	___	___	___
b. For each major type of cost associated with the activity:	___	___	___
(1) The total amount expected to be incurred in connection with the activity, the amount incurred during the period, and the cumulative amount incurred to date?	___	___	___
(2) A reconciliation of the beginning and ending liability balances showing separately the changes during the period attributable to costs incurred and charged to expense, costs paid or otherwise settled, and any adjustments to the liability? (The reasons for any adjustments should be explained.)	___	___	___
c. The line items in the income statement in which the exit or disposal costs are included?	___	___	___
d. If a liability for a cost associated with the activity is not recognized because fair value cannot be reasonably estimated, that fact and the reasons therefor?	___	___	___
The disclosures in items 2–3 apply if SFAS No. 146 has not been adopted. SFAS No. 146 is effective for exit or disposal activities initiated after December 31, 2002. (Early application is encouraged.)	___	___	___
2. Have the following disclosures about accrued employee termination benefits been made: (EITF 94-3)			
a. The amount of the termination benefits accrued and charged to expense and the classification of those costs in the income statement?	___	___	___
b. The number of employees to be terminated?	___	___	___
c. A description of the employee group(s) to be terminated?	___	___	___
d. The amount of actual termination benefits paid and charged against the liability accrued for employee termination benefits?	___	___	___
e. The number of employees actually terminated as a result of the termination plan?	___	___	___
f. The amount of any adjustment(s) to the liability accrued for employee termination benefits?	___	___	___
3. Have the following disclosures about the entity's plan to exit an activity been made in the financial statements of all periods until the exit plan is fully executed if the activities that will not be continued are significant to the entity's revenue or operating results or the exit costs recognized at the commitment date are material: (EITF 94-3)			
a. A description of the major actions included in the exit plan and the particular activities that will not be continued, including method of disposition?	___	___	___
b. When the major actions of the exit plan are expected to be completed?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
b. When the major actions of the exit plan are expected to be completed?			✓
c. A description of the type and amount of exit costs recognized as liabilities?			
d. The classification of the exit costs in the income statement?			
e. A description of the type and amount of exit costs paid and charged against the liability?			
f. The amount of any adjustments to the liability?			
g. For all periods presented, the revenues and net operating income or losses from activities that will not be continued if those activities have separately identifiable operations?			

EXTINGUISHMENT OF DEBT

1. If debt is considered to be extinguished prior to December 31, 1996, under the provisions of SFAS No. 76, para. 3(c) relating to cash or other assets placed in trust, is a general description of the transaction and the amount of debt that is considered extinguished at the end of the period disclosed so long as the debt remains outstanding? (SFAS No. 140, para. 17)			
2. If assets are set aside after December 30, 1996, solely for satisfying scheduled payments of a specific debt, has the nature of restrictions placed on those assets been disclosed? (SFAS No. 140, para. 17)			

SFAS No. 145 rescinds SFAS No. 4 for fiscal years beginning after May 15, 2002. (Early application is encouraged.) If SFAS No. 145 has not been applied, the disclosures in items 3–4 are required, if applicable.

3. When a gain or loss from the extinguishment of debt is classified as an extraordinary item, has the transaction been described either on the statement or in a separate note (including the source of any funds used to extinguish the debt, if identifiable), and has the income tax effect in the period of extinguishment been disclosed? (SFAS No. 4, para. 9)			
4. Has the aggregate gain or loss from the extinguishment of debt not classified as an extraordinary item, e.g., sinking fund transactions, been identified in the income statement as a separate item, if material? (SFAS No. 4, para. 8)			

FOREIGN OPERATIONS

1. Are significant foreign operations disclosed, including foreign earnings reported in excess of amounts received in the U.S. (or available for unrestricted transmittal to the U.S.)? (ARB 43, Ch. 12, paras. 5–6)			
2. Has the following information about foreign currency translations been disclosed: (SFAS No. 52, paras. 30–32)			
a. Aggregate foreign currency transaction gain or loss included in net income?			
b. Analysis of the changes during the period in accumulated other comprehensive income for cumulative translation adjustments, including at a minimum—			
(1) Beginning and ending amount of cumulative translation adjustments?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(1) Beginning and ending amount of cumulative translation adjustments?			✓
(2) Aggregate adjustment for the period resulting from translation adjustments and gains and losses from hedges of a net investment in a foreign entity and long-term intercompany foreign currency transactions?			
(3) Amount of taxes for the period allocated to translation adjustments?			
(4) Amounts transferred from cumulative translation adjustments and included in net income as a result of the sale or liquidation of an investment in a foreign entity?			
(5) Information about investments designated as hedges of the foreign currency exposure of a net investment in a foreign operation? (See DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES, Question Nos. 1 and 2, page 30.)			
c. Exchange rate changes occurring after the balance sheet date (if their effects are material), including their effects on unsettled foreign currency transactions? (If it is not practicable to determine the effect of the rate changes, that fact should be stated.)			

FRANCHISE FEE REVENUES ☐

1. Has the nature of all significant commitments and obligations resulting from franchise agreements, including a description of the services that have not yet been substantially performed, been disclosed? (SFAS No. 45, para. 20)			
2. If the installment or cost recovery method is used to account for franchise fee revenue, has the following been disclosed: (SFAS No. 45, para. 21)			
a. Method used to account for franchise fee revenue?			
b. Sales price?			
c. Revenue and related costs deferred on both a current and cumulative basis?			
d. Periods in which the fees become payable by the franchisee?			
e. Amounts originally deferred but later recognized because uncertainties about the collectibility of franchise fees are resolved?			
3. Has the amount of initial franchise fees, if significant, been disclosed separately from other franchise fee revenue? (SFAS No. 45, para. 22)			
4. When practicable, have revenue and costs related to franchisor-owned outlets been disclosed separately from revenue and costs related to franchised outlets? (SFAS No. 45, para. 23)			
5. If it is probable that initial franchise fee revenue will decline in the future because sales will reach a saturation point, has that fact been disclosed? (SFAS No. 45, para. 22)			
6. Has the relative contribution to net income of initial franchise fee revenue been disclosed if not otherwise apparent? (SFAS No. 45, para. 22)			
7. Have the following been disclosed if significant changes in the ownership of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
franchises occur during the period: (SFAS No. 45, para. 23)			✓
a. Number of franchises sold during the period?	____	____	____
b. Number of franchises purchased during the period?	____	____	____
c. Number of franchised outlets in operation during the period?	____	____	____
d. Number of franchisor-owned outlets in operation during the period?	____	____	____
IMPAIRED LONG-LIVED ASSETS AND LONG-LIVED ASSETS TO BE DISPOSED OF			☐
1. Have the following disclosures been made about impaired assets that will continue to be used (SFAS No. 121, para. 14 and SFAS No. 144, para. 26):			
a. A description of the impaired assets and the facts and circumstances leading to the impairment?	____	____	____
b. The amount of the impairment loss and how fair value was determined?	____	____	____
c. The caption in the income statement in which the impairment loss is aggregated if that loss has not been presented as a separate caption or reported parenthetically on the face of the statement?	____	____	____
d. The business segment(s) affected, if applicable?	____	____	____
2. Have the following disclosures been made for all assets to be disposed of in each period the assets are held (SFAS No. 121, para. 19 and SFAS No. 144, para. 47):			
a. A description of assets to be disposed of, the facts and circumstances leading to the expected disposal, the expected manner and timing of the disposal, and the carrying amount of those assets?	____	____	____
b. The business segment(s) in which assets to be disposed of are held, if applicable?	____	____	____
c. The loss, if any, resulting from writing down the assets to fair value less cost to sell?	____	____	____
d. The gain or loss, if any, resulting from subsequent changes in the carrying amounts of assets to be disposed of?	____	____	____
e. The caption in the income statement in which the gains or losses (from c. and d.) are aggregated if those gains or losses have not been presented as a separate caption or reported parenthetically on the face of the statement?	____	____	____
f. If SFAS No. 144 has not been adopted, the results of operations for assets to be disposed of to the extent that those results are included in the entity's results of operations for the period and can be identified?	____	____	____
3. For financial statements of fiscal years beginning after December 15, 2001, and interim periods within those fiscal years (or for financial statements of entities who have adopted SFAS No. 144 early), if a decision was made during the period not to sell a long-lived asset previously classified as held for sale, do disclosures include a description of the circumstances leading to the decision and the effect of the decision on results of operations for all periods presented? (SFAS No. 144, para. 48)	____	____	____
INCOME TAXES—SPECIAL AREAS			☐

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
INCOME TAXES—SPECIAL AREAS			
1. Have the following disclosures been made whenever a deferred tax liability is not recognized for any of the areas addressed by APB No. 23 (undistributed earnings of subsidiaries or corporate joint ventures, bad debt reserves of savings and loan associations, or policy holders' surplus of life insurance companies), for deposits in statutory reserve funds by U.S. steamship companies, or for inside basis differences of foreign subsidiaries in the consolidated financial statements of the parent and its foreign subsidiaries: (SFAS No. 109, para. 44; and EITF 93-16)			
a. A description of the types of temporary differences for which a deferred tax liability has not been recognized and the types of events that would cause those temporary differences to become taxable?	____	____	____
b. The cumulative amount of each type of temporary difference?	____	____	____
c. The amount of the unrecognized deferred tax liability for temporary differences related to investments in foreign subsidiaries and foreign corporate joint ventures that are essentially permanent in duration if determination of that liability is practicable or a statement that determination is not practicable?	____	____	____
d. The amount of the unrecognized deferred tax liability for temporary differences related to undistributed domestic earnings, the bad debt reserve for tax purposes of a U.S. savings and loan association or other qualified thrift lender, the policy holders' surplus of a life insurance company, and the statutory reserve funds of a U.S. steamship company?	____	____	____
2. If the tax benefits of deductible temporary differences and carryforwards arising prior to a quasi-reorganization are recognized in net income rather than contributed capital, have the following been disclosed: (SFAS No. 109, para. 39)			
a. The date of the quasi-reorganization?	____	____	____
b. The manner of reporting the tax benefits and that it differs from present accounting requirements for other entities?	____	____	____
c. The effect of the tax benefits on income from continuing operations, income before extraordinary items, and on net income?	____	____	____
INSURANCE CONTRACTS AND PROCEEDS			☐
1. Have the following been disclosed for insurance and reinsurance contracts accounted for as deposits: (SOP 98-7, para. 18)			
a. A description of the contracts accounted for as deposits?	____	____	____
b. Total deposit assets reported in the balance sheet?	____	____	____
c. Total deposit liabilities reported in the balance sheet?	____	____	____
2. If business interruption insurance proceeds were received during the period, have the following been disclosed: (EITF 01-13)			
a. Nature of the event resulting in business interruption losses?	____	____	____
b. Aggregate amount of proceeds recognized during the period and the income statement line item in which they are presented?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
...income statement line item in which they are presented.			☑

INTANGIBLES

The disclosures in Questions 1–2 apply if SFAS No. 142, *Goodwill and Other Intangible Assets*, has not been adopted. SFAS No. 142's disclosure requirements are effective for fiscal years beginning after December 15, 2001. (Early application is permitted for entities with fiscal years beginning after March 15, 2001, if the first interim statements have not been presented previously.)

1. Are the method and period of amortization of intangible assets disclosed? (APB No. 16, para. 95, and APB No. 17, para. 30) ____ ____ ____
2. Are the reasons for significant reductions relating to intangible assets disclosed? (APB No. 17, para. 31) ____ ____ ____

The disclosures in Questions 3–11 are required by SFAS No. 142, *Goodwill and Other Intangible Assets*, and are effective for fiscal years beginning after December 15, 2001. (Early application is permitted for entities with fiscal years beginning after March 15, 2001, if the first interim statements have not been presented previously.)

3. Are individual intangible assets or classes of intangible assets presented as separate line items in the statement of financial position or, at a minimum, aggregated and presented as a separate line item? (SFAS No. 142, para. 42) ____ ____ ____
4. Is the aggregate amount of goodwill presented as a separate line item in the statement of financial position? (SFAS No. 142, para. 43) ____ ____ ____
5. Is the aggregate amount of any goodwill impairment loss presented as a separate line item in the income statement and included in income from continuing operations (unless it relates to discontinued operations, in which case is it included in discontinued operations, net of tax)? (SFAS No. 142, para. 43) ____ ____ ____
6. Has the following been disclosed in the period intangible assets are acquired: (SFAS No. 142, para. 44)
   a. For intangible assets subject to amortization, the amount, residual value, and weighted-average amortization period, in total and by major intangible asset class? ____ ____ ____
   b. Amount assigned to intangible assets not subject to amortization, in total and by major intangible asset class? ____ ____ ____
   c. Amount of research and development assets acquired and written off in the period and the income statement line item in which the amounts written off are aggregated? ____ ____ ____
7. Has the following been disclosed for each period for which an income statement is presented: (SFAS No. 142, para. 45)
   a. For intangible assets subject to amortization, the gross carrying amount and accumulated amortization, in total and by major intangible asset class, the aggregate amortization expense for the period, and the estimated aggregate amortization expense for each of the five succeeding fiscal years?

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
b. Carrying amount of intangible assets not subject to amortization, in total and by major intangible asset class?	___	___	✓
c. Changes in the carrying amount of goodwill during the period, including the aggregate amount of goodwill acquired, impairment losses recognized, and goodwill included in the gain or loss on disposal of all or a portion of a reporting unit?	___	___	___
8. Has the following been disclosed for each intangible asset impairment loss recognized during the period: (SFAS No. 142, para. 46)			
a. Description of the impaired intangible asset and the facts and circumstances leading to the impairment?	___	___	___
b. Amount of impairment loss and method of determining fair value?	___	___	___
c. Income statement caption in which the impairment loss is aggregated?	___	___	___
9. Has the following been disclosed for each goodwill impairment loss recognized during the period: (SFAS No. 142, para. 47)			
a. Description of the facts and circumstances leading to the impairment?	___	___	___
b. Amount of impairment loss and the method of determining the fair value of the associated reporting unit?	___	___	___
c. If the impairment loss is an estimate, that fact and the reasons therefor?	___	___	___
10. If significant adjustments to a prior-period estimated goodwill impairment loss have been made in the current period, have the nature and amount of the adjustments been disclosed? (SFAS No. 142, para. 47)	___	___	___
11. If SFAS No. 142 has been applied but goodwill and other intangible assets have not been accounted for following SFAS No. 142 in all periods presented, has the following been disclosed: (SFAS No. 142, para. 61)			
a. Income before extraordinary items and net income adjusted to exclude amortization expense (including any related tax effects) related to goodwill, intangible assets no longer being amortized, any deferred credit related to an excess over cost, equity method goodwill, and changes in amortization periods for intangible assets that will continue to be amortized (including any related tax effects)?	___	___	___
b. A reconciliation of reported net income to the adjusted net income?	___	___	___
INTERIM FINANCIAL STATEMENTS			☐
1. Do the notes disclose the method used to determine inventory and cost of sales amounts if physical inventories as of the interim date have not been used to determine those amounts? (APB No. 28, para. 14)	___	___	___
2. If seasonal variations affect revenues, has that fact been disclosed and consideration been given to supplemental reporting of interim information for the 12-month period ended as of the interim date for the current and preceding years? (APB No. 28, para. 18)	___	___	___

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
3. If there are significant variations in the customary relationship between income tax expenses and pretax accounting income, and the reasons the variations exist are not apparent, has appropriate disclosure been made? (APB No. 28, para. 19, fn. 2)			✓
4. Do the notes disclose contingencies and other uncertainties that are necessary to make the interim financial statements not misleading? (APB No. 28, para. 22)			
5. If there is a retroactive application of a change in accounting principle, is the effect on all periods presented disclosed? (APB No. 28, para. 25)			
6. Have appropriate disclosures been made for changes in accounting principles when neither the cumulative effect of the change nor pro forma amounts can be computed (principally changes to the LIFO method of inventory pricing)? (SFAS No. 3, para. 12)			
7. Are extraordinary items and unusual or infrequently occurring transactions and events that are material to the operating results of the interim period reported separately in the period they occurred? (APB No. 28, para. 21)			
8. Has disclosure been made of any change in accounting principles or practices from those applied in the prior annual report, the preceding interim period of the current year, or the comparable interim period of the prior year? (APB No. 28, para. 23)			
9. Has the effect of a change in accounting estimate been disclosed if it is material to any interim period presented? (APB No. 28, para. 26)			
10. Have the nature and amount of costs and expenses incurred in an interim period that cannot be readily identified with the activities or benefits of other interim periods been disclosed? (APB No. 28, para. 15)			
11. If the cumulative effect of an accounting change or correction of an error was not reported because the amounts were not material to the annual financial statements, have such amounts been disclosed if they are material to the interim financial statements? (APB No. 28, para. 29)			
12. Have the following disclosures been made for the interim period in which an adjustment related to prior interim periods of the current fiscal year occurs: (SFAS No. 16, para. 15)			
a. The effect on income from continuing operations and net income for each prior interim period of the current fiscal year?			
b. The income from continuing operations and net income for each prior interim period restated in accordance with SFAS No. 16, para. 14?			
13. Have appropriate disclosures been made for the cumulative effect-type accounting changes other than changes to LIFO in the interim financial statements? (SFAS No. 3, para. 11)			
14. Has disclosure of prior-period adjustments been made in interim financial statements during the year subsequent to the date of recording the adjustments? (APB No. 9, para. 26, fn. 3)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(FAS 5, para. 20, fn. 3)			
INVESTMENTS ACCOUNTED FOR BY THE EQUITY METHOD			☑
1. Have the following been disclosed if the investor owns 20% or more of the common stock and uses the equity method: (APB No. 18, para. 20)			
a. The name of each investee and percentage of ownership of common stock, if significant?			
b. Accounting policies of the investor relative to investments in common stock?			
c. Difference, if any, between the amount at which the investment is carried and the amount of underlying equity in net assets for the latest balance sheet presented and the accounting treatment of the difference?			
d. The aggregate market value of each identified investment for which a market value is available? (Not required for investments in common stock of subsidiaries.)			
e. When investments in common stock, corporate joint ventures, or other investments accounted for under the equity method are, in the aggregate, material, has summarized information as to assets, liabilities, and results of operations been presented either individually or in groups as appropriate?			
f. Material effects of possible conversions, exercises, or contingent issuances of the investee?			
2. If the investor does not use the equity method, is disclosure made of the names of any significant investee corporations in which the investor owns 20% or more of the voting stock, together with the reasons the equity method is not considered appropriate? (APB No. 18, para. 20, fn. 13)			
3. Is disclosure made of the names of any significant investee corporations in which the investor owns less than 20% of the voting stock and the common stock is accounted for on the equity method, together with the reasons the equity method is considered appropriate? (APB No. 18, para. 20, fn. 13)			
4. Are investments in common stock shown in the balance sheet of an investor as a single amount, and the investor's share of earnings or losses of investees shown in the income statement as a single amount, except for extraordinary items, prior-period adjustments, etc.? (APB No. 18, para. 19)			
5. Has the policy for determining the amount of equity method losses when previous losses have reduced the common stock investment account to zero been disclosed? (EITF 99-10)			
INVESTMENTS IN NONCORPORATE REAL ESTATE JOINT VENTURES			☐
NOTE: The following disclosures relate to investments in noncorporate real estate joint ventures. For investments in corporate joint ventures, refer to the disclosure requirements for INVESTMENTS ACCOUNTED FOR BY THE EQUITY METHOD.			
1. For investments that are accounted for by the equity method, are the following items disclosed: (SOP 78-9, para. 12)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. Investee's name and percentage of ownership?			
b. Legal form of venture?			
c. For limited partnership interests of less than 20%, an explanation of why the equity method is used?			
d. Material differences at the balance sheet date between the book value of the investment and the underlying equity in net assets, and the manner of accounting for those differences?			
e. Summary financial information about the assets, liabilities, and results of operations of material investments?			
f. Effects of contingent issuances or provisions of the venture agreement that, if exercised, would materially affect the investor's share of venture profits and losses?			
g. Market value of the investment, if a quoted market price is available?			
2. For limited partnership interests of 20% or more that are accounted for by the cost method, are the following items disclosed: (Generally accepted)			
a. Investee's name and percentage of ownership?			
b. Explanation of why the cost method is used?			
3. For investments that are accounted for by proportionate consolidation, are the following items disclosed: (Generally accepted)			
a. Investee's name and percentage of ownership?			
b. Legal form of venture?			
c. An explanation of why proportionate consolidation is used?			
4. For investments that are consolidated:			
a. Is the consolidation policy disclosed? (ARB No. 51, para. 5 and APB No. 22, para. 13)			
b. Are intercompany balances and transactions eliminated? (ARB No. 51, paras. 5–6)			
c. If the financial reporting periods of subsidiaries differ from that of the parent, is recognition given by disclosure or otherwise to the effect of intervening events that materially affect financial position or the results of operations? (ARB No. 51, para. 4)			
LEASES IN FINANCIAL STATEMENTS OF LESSORS			☐
1. Have the following disclosures been made when leasing, other than leveraged leasing, is a significant part of the lessor's business activities in terms of revenue, net income, or assets: (SFAS No. 13, para. 23, and SFAS No. 91, para. 25)			
a. General description of the lessor's leasing arrangements?			
b. Sales-type and direct financing leases:			
(1) For each balance sheet presented, the components of the net investments in sales-type and direct financing leases including:			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
(a) Aggregate minimum future lease payments to be received?			✓
(b) Amount of aggregate minimum future lease payments representing:			
• Executory costs, including any profit thereon?			
• Accumulated allowance for uncollectible minimum lease payments receivable?			
(c) Unguaranteed residual values accruing to the lessor's benefit?			
(d) Unearned income?			
(e) For direct financing leases only, initial direct costs?			
(2) Future minimum lease payments to be received for each of the five succeeding fiscal years as of the date of the latest balance sheet presented?			
c. Operating leases (for the latest balance sheet presented):			
(1) Cost and carrying amount, if different, of property of the lessor held for leasing by major classes of property according to nature or function, and the total amount of accumulated depreciation thereon?			
(2) Future minimum rentals on noncancelable leases in the aggregate and for each of the next five fiscal years?			
d. Contingent rental income:			
(1) Contingent rentals included in income for each income statement presented? (SFAS No. 13, para. 23)			
(2) The accounting policy for contingent rental income? (EITF 98-9)			
(3) If the lessor accrues contingent rental income prior to the lessee's achievement of the specified target (provided achievement of the target is probable), the impact on rental income as if the lessor's accounting policy was to defer contingent rental income until the specified target is met? (EITF 98-9)			
e. Have appropriate disclosures been made for leveraged leases? (SFAS No. 13, para. 47)			
f. Have the nature and extent of leasing transactions with related parties been disclosed? (SFAS No. 13, para. 29)			
LENDING ACTIVITIES AND LOAN PURCHASES			☐
1. If the entity anticipates prepayments of loan principal, has that policy and the significant assumptions underlying prepayment estimates been disclosed? (SFAS No. 91, para. 19)			
LIMITED LIABILITY COMPANIES OR PARTNERSHIPS (LLCs or LLPs)			☐
1. If [illegible] liability is limited, has that fact been disclosed? (AcSEC PB 14, para.			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
1. If members' liability is limited, has that fact been disclosed? (AcSEC PB 14, para. 15)			
2. Have the different classes of members' interests and the respective rights, preferences, and privileges of each class been disclosed? (AcSEC PB 14, para. 15)			
3. Has the amount of each class of members' equity been disclosed, either on the face of the balance sheet or in the notes? (AcSEC PB 14, para. 15)			
4. If the LLC or LLP has a finite life, has the date it will cease to exist been disclosed? (AcSEC PB 14, para. 15)			
5. If the LLC or LLP was formed by combining entities under common control or by conversion from another type of entity, has the fact that the assets and liabilities were previously held by a predecessor entity or entities been disclosed in the year of formation? (AcSEC PB 14, para. 16)	✓		

LONG-LIVED ASSET RETIREMENT OBLIGATIONS

The following disclosures are required by SFAS No. 143, *Asset Retirement Obligations*, which is effective for financial statements of fiscal years beginning after June 15, 2002.

1. Do disclosures include a general description of asset retirement obligations and the related long-lived assets? (SFAS No. 143, para. 22)			
2. Has the fair value of assets legally restricted for purposes of settling asset retirement obligations been disclosed? (SFAS No. 143, para. 22)			
3. If the fair value of the asset retirement obligation cannot be reasonably estimated, has that fact and the reasons therefor been disclosed? (SFAS No. 143, para. 22)			
4. Do disclosures include a reconciliation of the beginning and ending aggregate carrying amount of asset retirement obligations that shows separately significant changes attributable to (a) liabilities incurred during the period, (b) liabilities settled during the period, (c) accretion expense, and (d) revisions in estimated cash flows? (SFAS No. 143, para. 22)			
5. If SFAS No. 143 has not been applied in all periods presented, do disclosures include pro forma amounts of asset retirement obligations as of the beginning of the earliest year presented and the end of all years presented assuming the Statement had been applied in all periods affected? (SFAS No. 143, para. 27)			

LONG-TERM CONTRACTS (This section need not be completed when preparing the financial statements of a construction contractor or homebuilder. Instead, refer to the Supplemental Disclosure Checklist for Construction Contractors and Homebuilders in PPC's *Guide to Construction Contractors* or *Guide to Preparing Financial Statements*.)

1. Have the unbilled costs and fees under cost-type contracts been shown separately from billed accounts receivable? (ARB No. 43, ch. 11A, para. 21)			
2. Have the advances offset against cost-type contract receivables been disclosed? (ARB No. 43, ch. 11A, para. 22)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
3. Has the method used to account for long-term construction contracts been disclosed? (ARB No. 45, para. 15)			✓

NONMONETARY TRANSACTIONS

1. Are nonmonetary transactions disclosed adequately, including the nature of the transactions, the basis of accounting, and any related gains or losses? (APB No. 29, para. 28)			

PENSION AND POSTRETIREMENT BENEFIT PLANS—DEFINED BENEFIT (See Part I for defined contribution plans.)

NOTE: The following are reduced disclosure requirements for nonpublic entities. Subsidiaries of public companies are considered public entities under SFAS No. 132 and must make the public company disclosures required by paragraph 5 of that Statement.

The following disclosures may be combined for all of the entity's defined benefit pension plans and for all of the entity's defined benefit postretirement plans, or information about plans may be presented in groups, whichever is more useful. Disclosures for plans outside the U.S. may be combined with those for U.S. plans unless the benefit obligations of the plans outside the U.S. are significant relative to the total benefit obligation and those plans use significantly different assumptions. Disclosures about plans with assets in excess of the accumulated benefit obligation generally may be combined with disclosures about plans with accumulated benefit obligations in excess of assets.

1. Has the following information about the plan been disclosed: (SFAS No. 132, paras. 6–8)			
a. The benefit obligation?			
b. Fair value of plan assets?			
c. Funded status of the plan?			
d. Employer contributions?			
e. Participant contributions?			
f. Benefits paid?			
g. The amounts recognized in the balance sheet, including:			
(1) The net pension and other postretirement benefit prepaid assets or accrued liabilities?			
(2) Any intangible asset?			
(3) The amount of accumulated other comprehensive income recognized pursuant to SFAS No. 87, para. 37, as amended?			
h. The amount of net periodic benefit cost recognized and the amount included within other comprehensive income arising from a change in the minimum pension liability recognized pursuant to SFAS No. 87, para. 37, as amended?			
i. On a weighted-average basis, the following assumptions used in the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
accounting for the plans:			✓
(1) Assumed discount rate?	____	____	____
(2) Rate of compensation increase (for pay-related plans)?	____	____	____
(3) Expected long-term rate of return on plan assets?	____	____	____
j. The assumed health care cost trend rate(s) for the next year used to measure the expected cost of benefits covered by the plan (gross eligible charges) and a general description of the direction and pattern of change in the assumed trend rates thereafter, together with the ultimate trend rate(s) and when that rate is expected to be achieved?	____	____	____
k. If applicable, the amounts and types of securities of the employer and related parties included in plan assets, the approximate amount of future annual benefits of plan participants covered by insurance contracts issued by the employer or related parties, and any significant transactions between the employer or related parties and the plan during the period?	____	____	____
l. The nature and effect of significant nonroutine events, such as amendments, combinations, divestitures, curtailments, and settlements?	____	____	____
2. If disclosures about plans with assets in excess of the accumulated benefit obligation have been combined with disclosures about plans with accumulated benefit obligations in excess of assets, has the following been disclosed separately: (SFAS No. 132, para. 6)			
a. The combined benefit obligation and combined fair value of plan assets for plans with benefit obligations in excess of plan assets?	____	____	____
b. The combined accumulated benefit obligation and combined fair value of plan assets for plans with accumulated benefit obligations in excess of plan assets?	____	____	____
c. Amounts recognized in the balance sheet for prepaid benefit costs?	____	____	____
d. Amounts recognized in the balance sheet for accrued benefit liabilities?	____	____	____
3. For multiemployer plans, has the following been disclosed: (SFAS No. 132, para. 10)			
a. Amount of contributions to such plans during the period? (Total contributions to multiemployer plans may be disclosed without separating the amounts attributable to pensions and other postretirement benefits.)	____	____	____
b. A description of the nature and effect of any changes affecting comparability (such as a change in the rate of employer contributions, a business combination, or a divestiture)?	____	____	____
4. If a gain or loss from settlement or curtailment has not been recognized in the current fiscal year and the employer's financial position or results of operations would have been materially different had it been recognized, have appropriate disclosures been made? (QA-SFAS No. 88, No. 28)	____	____	____

POSTEMPLOYMENT BENEFITS

1. If the entity has not accrued postemployment benefits solely because the amount

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
f. If the entity has not accrued postemployment benefits solely because the amount cannot be reasonably estimated (such as salary continuation, supplemental unemployment benefits, severance benefits, disability-related benefits, job training and counseling, and continuation of health insurance coverage), has that been disclosed? (SFAS No. 112, para. 7)			✓

QUASI-REORGANIZATION

1. Following a corporate readjustment (quasi-reorganization), has a retained earnings account been established and dated to show that it runs from the time of the readjustment? (This dating generally should not continue for more than 10 years following the readjustment.) (ARB No. 43, ch. 7A, para. 10, and ARB No. 46, para. 2)			
2. If conservative estimates are used for assets, has that fact been disclosed and the assets properly accounted for on realization? (ARB No. 43, ch. 7A, para. 4)			

REAL ESTATE ACTIVITIES

1. Have accounting policies for the following items relating to real estate development and construction activities been disclosed: (APB No. 22, para. 12)			
a. Capitalization of project costs (such as preacquisition, acquisition, development, and construction costs)? (SFAS No. 67, paras. 4–10)			
b. Capitalization of interest costs? (SFAS No. 34, paras. 12–20)			
c. Capitalization of amenities costs? (SFAS No. 67, paras. 8–9)			
d. Allocation of project costs? (SFAS No. 67, para. 11)			
2. Have accounting policies relating to sales of real estate been disclosed? (APB No. 22, para. 12)			
3. Have accounting policies relating to investments in real estate ventures been disclosed? (SOP 78-9, para. 12 and APB 18, para. 20)			
4. Has real estate held for production and real estate held for sale been disclosed separately on the balance sheet or in the notes? (Generally accepted)			

Real Estate Sales (Other than Retail Land Sales)

5. For sales accounted for by the installment method:			
a. Is deferred gain on sale offset against the related receivable in the balance sheet? (Generally accepted)			
b. Is the following disclosed in the income statement or notes: (SFAS No. 66, para. 59)			
(1) Sales value, cost of sales, and gain deferred for sales occurring during the period?			
(2) Previously deferred gain recognized during the period (or revenue and cost of sales relating to such gain)?			
6. For sales accounted for by the cost recovery method:			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. Is deferred gain on sale offset against the related receivable in the balance sheet? (SFAS No. 66, para. 63)			✓
b. Is the following disclosed in the income statement or notes: (SFAS No. 66, para. 63)			
(1) Sales value, cost of sales, and gain deferred for sales occurring during the period?			
(2) Previously deferred gain recognized during the period?			
7. If the deposit method is used, have the related real estate and existing debt been identified as subject to a sales contract? (SFAS No. 66, para. 65)			
Retail Land Sales			
8. Are the following items relating to receivables disclosed: (SFAS No. 66, para. 50)			
a. Maturities of receivables for each of the five years following the balance sheet date?			
b. Delinquent receivables and the method(s) for determining delinquency?			
c. The weighted average and range of stated interest rates of receivables?			
9. Has disclosure been made of estimated total costs and estimated dates of expenditures for improvements for major areas from which sales are being made for each of the five years after the balance sheet date? (SFAS No. 66, para. 50)			
10. Are recorded obligations for improvements disclosed? (SFAS No. 66, para. 50)			
Participating Mortgage Loan Borrowers			
11. For participating mortgage loan borrowers, are the following items disclosed: (SOP 97-1, para. 17)			
a. Description of the terms of the participation by the lender in the operations or appreciation of the real estate project?			
b. The following amounts at the balance sheet date:			
(1) Total participating mortgage obligations?			
(2) Total participation liabilities?			
(3) Total debt discounts on the participating mortgages?			
RESEARCH AND DEVELOPMENT			☐
1. If the entity accounts for its obligations under a research and development arrangement as a contract to perform research and development for others, have the following been disclosed: (SFAS No. 68, para. 14)			
a. Terms of significant agreements under the research and development arrangements as of each balance sheet date presented?			
b. Amount of compensation earned and cost incurred for each period for which an income statement is presented?			
2. Is disclosure made of total research and development costs charged to expense in			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
each period presented including research and development costs incurred for computer software costs to be sold, leased, or otherwise marketed? (SFAS No. 2, para. 13; SFAS No. 86, para. 12; and FASBI Nos. 4 and 6)			✓
RETAINED EARNINGS RESTRICTIONS			
1. Are the following restrictions on retained earnings disclosed:			
a. Restrictions as to dividend payments? (SFAS No. 5, paras. 18–19)			
b. If state laws relating to acquisition of stock restrict the availability of retained earnings for payment of dividends or have other effects of a significant nature, have those facts been disclosed? (APB No. 6, para. 13)			
c. If a portion of retained earnings is "appropriated" for loss contingencies, is the appropriation clearly shown as an appropriation of retained earnings within the stockholders' equity section of the balance sheet? (SFAS No. 5, para. 15)			
STOCK-BASED COMPENSATION (INCLUDING COMPENSATION FOR NONEMPLOYEE SERVICES)			
1. Have the following been disclosed about the entity's stock-based compensation plans (separately for each type of award granted to the extent separate disclosure would be useful): (SFAS No. 123, paras. 46–48)			
a. A description of the plan, including the general terms of awards (such as, vesting requirements, maximum term of options granted, and number of shares authorized for grants of options or other equity instruments)?			
b. Number and weighted-average exercise prices of options that were—			
(1) Outstanding at the beginning of the year?			
(2) Outstanding at the end of the year?			
(3) Exercisable at the end of the year?			
(4) Granted, exercised, forfeited, or expired during the year?			
c. Weighted-average grant-date fair value of options granted during the year? (Amounts related to options whose exercise price differ from the market price of the stock on the grant date should be disclosed separately.)			
d. Number and weighted-average grant-date fair value of equity instruments other than options granted during the year?			
e. Description of the method and significant assumptions used during the year to estimate the fair values of options, including the risk-free interest rate, expected life, expected volatility, and expected dividends?			
f. Total compensation cost recognized in income for stock-based employee compensation awards?			
g. Terms of significant modifications of outstanding awards?			
h. For options outstanding at the date of the latest balance sheet presented, the range of exercise prices, the weighted-average exercise price, and the weighted-average remaining contractual life, and for each range (1) the number, weighted-average exercise price, and weighted-average remaining			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
number, weighted average exercise price, and weighted average remaining contractual life of options outstanding; and (2) the number and weighted-average exercise price of options currently exercisable?			✓
2. SFAS No. 123's disclosure requirements apply to all entities, but its accounting requirements for measuring compensation cost need not be followed unless the entity elects to do so. If the entity continues to apply the old rules when accounting for stock-based compensation, has pro forma net income (and pro forma earnings per share if earnings per share is presented) as if the fair-value-based method prescribed by SFAS No. 123 had been applied been disclosed for all awards granted in fiscal years beginning after December 15, 1994? (SFAS No. 123, para. 45)			

TAX LEASES

1. Have the entities involved in the sale or purchase of tax benefits through tax leases disclosed the method(s) of: (FTB No. 82-1, para. 4)			
a. Recognizing revenue?			
b. Allocating the income tax benefits and asset costs to current and future periods?			
2. If unusual *or* infrequent, have the nature and financial effects of sales or purchases of tax benefits through tax leases been disclosed on the face of the income statement or in a note to the financial statements? (FTB No. 82-1, para. 6)			
3. Have significant contingencies existing with respect to sales or purchases of tax benefits through tax leases been disclosed? (FTB No. 82-1, para. 7)			
4. If comparative financial statements are presented, has any change in the method of accounting for sales or purchases of tax benefits through tax leases that significantly affects comparability been disclosed? (FTB No. 82-1, para. 7)			

TERMINATION CLAIMS RECEIVABLE

1. If the total of the undeterminable parts of a termination claim is believed to be material, have the essential facts been disclosed? (ARB No. 43, ch. 11C, para. 19)			
2. Have material termination claims been separately disclosed in the balance sheet? (ARB No. 43, ch. 11C, para. 21)			
3. Has disclosure been made of the relationship between advances or other loans received on terminated contracts and the potential termination claim receivable? (ARB No. 43, ch. 11C, para. 22)			
4. If the amount of termination sales is material, has it been separately disclosed in the income statement? (ARB No. 43, ch. 11C, para. 23)			

TROUBLED DEBT RESTRUCTURINGS—CREDITORS

1. Has the amount of any commitments to lend additional funds to debtors owing receivables whose terms have been modified in troubled debt restructurings been			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
disclosed? (SFAS No. 15, para. 40b)			✓
2. Has the following information about impaired loans been disclosed: (Restructured loans are not required to be included in disclosures 2a. and 2b. in years after the restructuring, if the restructured loan's interest rate was comparable to a rate that the creditor would have accepted on other loans with similar risks and the restructured loan is not considered impaired based on the new terms.) (SFAS No. 118, para. 6i)			
a. As of the date of each balance sheet presented:			
(1) The total recorded investment in impaired loans as defined by SFAS No. 114?			
(2) The recorded investment in impaired loans that have a related allowance for credit losses determined in accordance with SFAS No. 114 and the recorded investment in impaired loans that do not have an allowance for credit losses determined in accordance with SFAS No. 114?			
(3) The total allowance for credit losses on impaired loans?			
b. For each period for which an income statement is presented:			
(1) The average recorded investment in the impaired loans?			
(2) The related amount of interest income recognized for the time that the loans were impaired during the period?			
(3) The amount of interest income recognized using a cash-basis method for the time that the loans were impaired during the period, unless that is not practical to determine?			
c. The creditor's policy for recognizing interest income on impaired loans, including how cash receipts are recorded?			
3. For each period for which an income statement is presented, has the following activity in the total allowance for credit loss account (i.e., determined in accordance with SFAS Nos. 5 and 114) been disclosed: (SFAS No. 118, para. 6i)			
a. Balance at the beginning and end of the year?			
b. Additions charged to income?			
c. Write-downs charged against the allowance?			
d. Recoveries of amounts previously charged off?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
d. Recoveries of amounts previously charged off?			
TROUBLED DEBT RESTRUCTURINGS—DEBTORS			☑
1. When troubled debt restructurings have occurred during a period for which financial statements are presented, have the following disclosures been made: (SFAS No. 15, para. 25)			
a. A description of the principal changes in terms, the major features of settlement, or both, for each restructuring? (Separate restructurings within a fiscal period for the same categories of payable may be grouped.)			
b. The aggregate gain on restructuring of payables?			
c. The aggregate gain or loss on transfers of assets recognized during the period?			
2. Have the following been disclosed for periods after a troubled debt restructuring has occurred: (SFAS No. 15, para. 26)			
a. The extent to which amounts contingently payable are included in the carrying amount of restructured payables?			
b. Total amounts that are contingently payable on restructured payables and the conditions under which those amounts would become payable or would be forgiven when there is at least a reasonable possibility that a liability for contingent payments will be incurred?			
UNCONDITIONAL PURCHASE OBLIGATIONS			☐
1. For unconditional purchase obligations that are not recorded on the purchaser's balance sheet, is the following information disclosed: (SFAS No. 47, para. 7)			
a. Nature and term of the obligation(s)?			
b. Amount of the fixed and determinable portion of the obligation(s) as of the latest balance sheet presented and, if determinable, for each of the five succeeding fiscal years?			
c. Nature of any variable components of the obligation(s)?			
d. Amounts purchased under the obligation(s) for each period for which an income statement is presented?			
2. For unconditional purchase obligations that are recorded on the purchaser's balance sheet, have the following disclosures been made for each of the five years following the date of the latest balance sheet presented: (SFAS No. 47, para. 10)			
a. The aggregate amount of payments for unconditional purchase obligations?			
b. The combined aggregate amount of maturities and sinking fund requirements for all long-term borrowings?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

NIST FINANCIAL ASSISTANCE AWARD DOCUMENTS

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #04
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE JUL 23 2002
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. **00-00-4607**
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) incorporate a special award condition on the "Automated Standard Application for Payments," System; and (2) indicate on the attached, those terms and conditions affected by any administrative or statutory requirements.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s) B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 7-23-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	DATE 7/29/2002

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT NO. 04

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

11. AUTOMATED STANDARD APPLICATION FOR PAYMENT SYSTEM (ASAP)

a. This SAC amends the Department of Commerce Financial Assistance Standard Terms and Conditions, dated **October 1998**, Section A.02, Award Payments, and the Advanced Technology Program (ATP) General Terms and Conditions, dated **August 2001**.

b. The advance method of payment shall be authorized unless otherwise specified in a special award condition.

c. Payments will be made through electronic funds transfers, using the Department of Treasury's Automated Standard Application for Payment (ASAP) system, and in accordance with the requirements of the Debt Collection Improvement Act of 1996. The following information is required when making withdrawals for this award: (1) ASAP account identification (id) = award number found on the cover sheet of this award; (2) Agency Location Code (ALC) = 13060001; and (3) Region Code = 01. Recipients **DO NOT** need to submit a *"Request for Advance or Reimbursement" (SF-270)* or a *"Federal Cash Transactions Report" (SF-272)* for payments relating to this award. If you are not enrolled as an ASAP Recipient Organization you must complete the enrollment process with your Federal Reserve Bank, Regional Finance Center. Enrollment applications and information can be found at the following web site:

http://www.fms.treas.gov/asap/handbook.html

If you need a paper copy of the enrollment documentation please contact the Grant Specialist responsible for this award.

Advances taken through the ASAP shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned, via an ASAP credit, to the account from which the advanced funding was withdrawn. Advances shall be for periods not to exceed 30 days.

d. Funds that have been withdrawn through ASAP may be returned to ASAP via the Automated Clearing House (ACH) or via FEDWIRE. The ACH or FEDWIRE transaction can only be done by the Recipient's financial institution. Full or partial amounts of payments received by a Payment Requestor/Recipient Organization may be returned to ASAP. All funds returned to the ASAP system will be credited to the ASAP Suspense Account. The Suspense Account allows the Regional Financial Center to monitor returned items and ensure that funds are properly credited to the correct ASAP account. Returned funds that cannot be identified and classified to an ASAP account will be dishonored and returned to the originating depositary financial institution (ODFI).

It is essential that the Payment Requestor/Recipient Organization provide its financial institution with ASAP account information (ALC, Recipient ID and Account ID) to which the return is to be credited. Additional detailed information can be found at

http://www.fms/treas.gov/asap/pay-return2.pdf.

e. This award has the following control or withdraw limits set in ASAP:

__X__ None
____ Agency Review required for all withdrawals (see explanation below)
____ Agency Review required for all withdrawal requests over $_____ (see explanation below)
____ Maximum Draw Amount controls (see explanation below):
$_____ each month
$_____ each quarter
$_____ each year

f. Term # 7.c(3)(b) TO THE ATP General Terms and Conditions, dated **August 2001**, is deleted in its entirety to remove the requirement for a "Federal Cash Transactions Report" (SF-272).

g. Term # 14. TO THE ATP General Terms and Conditions, dated **August 2001**, is deleted in its entirety and replaced with the following:

REFUNDS

This special award condition remains in effect under this award and applies to all payments that the Recipient received outside of the ASAP system. The Recipient shall promptly submit all refund checks (including interest earned on advances) to the following address identified below and notify the Grants Office upon submission. Each check must identify on its face the NIST award number, and no more than a two-word description to identify the reason for the refund. Submit to:

National Institute of Standards and Technology
Accounts Receivable
100 Bureau Drive, Stop 3751
Bldg. 101, Room A809
Gaithersburg, MD 20899-3751

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0-
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #02
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$836,500.00	$0	$0	$836,500.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) revise administrative contact's name; (2) correct total estimated cost for budgeted year; (3) approve and incorporated revised budget dated 12/27/01; (4) remove Special Award Condition #9; and (5) and indicate on the attached those terms and conditions that affected by these actions.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 1-4-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DAVID B. KAPPON PRESIDENT	DATE 1/17/2002

Original

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #02

HE FOLLOWING SPECIAL AWARD CONDITIONS ARE MENDED:

. RECIPIENT ADMINISTRATOR CONTACT

he Recipient Administrator Contact's name, title, address, and elephone number are:

Administrative) Elisha Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (201) 569-4482
Fax: (212) 448-0261

. PROJECT DESCRIPTION

ll research shall be conducted in accordance with the ecipient's proposal dated 07/06/01, and all revisions/late ocumentation dated 09/20/01, including revised budget dated 2/27/01.

. FUNDING LIMITATIONS

he scope of work and budget incorporated into this award cover three-year period (referred to as the "project period") for a total mount of $2,000,000.00 in Federal funds. However, Federal unding available at this time is limited to $800,000.00 for the rst year period from 10/01/01 through 09/30/01 (referred to as ie "budget period"). The Grants Officer may require additional larification to support the budget. If that results in changes to ie budget or budget narrative, the Recipient shall submit, in riting, a revised budget and/or budget narrative to the Grants fficer for approval. Receipt of any funding beyond the first year p to the level projected under this award is contingent upon the vailability of funds from Congress, satisfactory performance, and ill be at the sole discretion of the National Institute of Standards nd Technology (NIST). The Recipient may not obligate, incur ny expenditure, nor engage in any activity that involves a ommitment of Federal funds under this Agreement in excess of ie Federal amount presently available. No legal liability exists or ill result on the part of the Federal Government for payment of ny portion of the remaining funds, which have not been made vailable under the award. If additional funds are not made vailable, any expenses incurred related to closeout activities iust be funded from the amount already made available under iis award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000 (From 10/01/02 to 09/30/03)
Year 3: $600,000 (From 10/01/03 to 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 4.36% ($36,500) and NIST's contribution of 95.64% ($800,000).

9. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

✓ The above Special Award Condition placed in the original award document is removed, as the requirement has been satisfied.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE AMENDMENT TO FINANCIAL ASSISTANCE AWARD	☐ GRANT X COOPERATIVE AGREEMENT ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0- AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #01
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$843,000.00	$0	$0	$843,000.00

REASON(S) FOR AMENDMENT

This cooperative agreement is being amended to change the administrative contact.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein Marilyn Goldstein	DATE 10-24-01
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DR D.B. KARRON, PRESIDENT D B Karron	DATE 11/7/01

7607 # 70NANB1H3050 Rev. Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F. Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$800,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	~~$6,500~~ 0	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	~~$843,000~~ 836,500	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C. PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.	836,500			
E. Total Sources of Funds (Same as Line L)	~~$843,000~~	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 419,000			$ 419,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Write Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J. 10 Install click stream technology on clients			$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

Friday, 05 October, 2001 (6).max

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

. RECIPIENT ADMINISTRATOR CONTACT

he Recipient Administrator Contact's name, title, address, and lephone number are:

echnical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

dministrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

. GRANTS OFFICER

he Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

. GRANTS SPECIALIST

he Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

. PROGRAM OFFICERS

The Technical Manager's name, address, and telephone umber are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3178

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01, 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from October 1, 2001 through September 30, 2002 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000.00 (From 10/01/02 to 09/30/03)
Year 3: $600,000.00 (From 10/01/03 to 09/30/04)

. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 1.61% ($30,000.00) and NIST's contribution of 98.39% ($800,000.00).

I. PERSONNEL AND CONSULTANT REQUIREMENT

The Recipient must provide to the ATP Project Manager in writing within 60 days of project start date, identification of the personnel on the project and the percentage of time including consultants.

I. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

The Recipient, whether receiving Federal Funds or only providing matching funds, must have a functioning financial management system that meets the provisions of 15 CFR 14.21 to ensure proper accountability of funds. Therefore, Computer Aided Surgery, Inc., must submit an accounting system certification issued by an Independent Certified Public Accountant (CPA) to the NIST Grants Officer within 90 days from the date of this award.

0. DEFERRAL OF REVIEW OF USE OF HUMAN SUBJECTS

Based upon a review of the proposal dated July 6, 2001, NIST has determined that the involvement of human subjects in research identified herein meets the criteria to qualify for a deferred review. This award is made in accordance with 15 CFR 27.118, which permits research that does not involve human subjects to proceed even though human subjects may be involved at a later stage during the project period. In accordance with the 8/01 ATP General Terms and Conditions '19, the Recipient must submit the following documentation prior to Year 3 of the project and prior to any research that may involve human subjects, to the ATP Project Manager for review and approval by appropriate NIST officials:

a) Documentation establishing approval of the project by an Institutional Review Board qualified under 15 CFR 27.103, OR

b) Documentation to support an exemption for the project pursuant to 15 CFR 27.101(b).

The documentation requirements are available on the ATP website at http://www.atp.nist.gov, outlined in the ATP booklet titled "Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects." No involvement of human subjects in research may be undertaken or conducted, or costs involving human subjects research incurred or charged to the project, until the NIST Grants Officer's approval of the above documentation is obtained in writing.

Special Award Conditions/ATP

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #01

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Administrative) Lee Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (212) 686-8748
Fax; (212) 448-0261

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Thursday, October 11, 2001 at 018:09:49 Hours

TO: Jayne Orthwein
National Institute of Standards and Technology 100 Bureau Drive
Building 101
Mail Stop 4720
Gaithersburg, MD 20899-4720

By fax to +1 (301)

Re: Lee Gurfein

Dear Ms. Hope Snowden:

This letter authorizes Mr. Lee Gurfein as administrative contact on Cooperative Agreement No 70NANB1H3050 with Computer Aided Surgery, Inc.

This authorization is valid for the period of one year from the start of the Agreement on October 1, 2001 through Sept 30. This authorization can be revoked in writing to you and him by myself at any time this authorization is in effect. Until specifically authorized to do so, Mr. Gurfein is not an officer of the corporation, and is not authorized to sign for the corporation. The authorization for Mr. Gurfein to commit the corporation will be made by separate letter authorization if the need arises.

Sincerely,

HS

FORM CD-450 (REV 10/98) U.S. DEPARTMENT OF COMMERCE

GRANT X COOPERATIVE AGREEMENT

FINANCIAL ASSISTANCE AWARD

ACCOUNTING CODE
cc: 1/4721348 Obj. Cl. 4110
Req. No. 1/472-2136 $800,000.00

RECIPIENT NAME Computer Aided Surgery, Inc.	AWARD NUMBER 70NANB1H3050
STREET ADDRESS 300 East 33rd Street, Suite 4N	FEDERAL SHARE OF COST $800,000.00
CITY, STATE, ZIP CODE New York, NY 10016	RECIPIENT SHARE OF COST $ 36,500.00
AWARD PERIOD October 1, 2001 through September 30, 2004 (project period)*	TOTAL ESTIMATED COST ~~$843,000.00~~ * 836,500

AUTHORITY
P.L. 100-418, Section 5131 (codified at 15 USC 278n) as modified by P.L. 102-245

CFDA NO. AND PROJECT TITLE 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

This Award approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, two signed Award documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Award.

X Department of Commerce Financial Assistance Standard Terms and Conditions

X Special Award Conditions

X Line Item Budget

X 15 CFR Part 14, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations

☐ 15 CFR Part 24, Uniform Administrative Requirements for Grants and Agreements to State and Local Governments

☐ OMB Circular A-21, Cost Principles for Educational Institutions

☐ OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments

☐ OMB Circular A-122, Cost Principles for Nonprofit Organizations

X 48 CFR Part 31, Contract Cost Principles and Procedures

☐ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

X Other(s) General Terms and Conditions, Advanced Technology Program (ATP)(8/01); Program Specific Audit Guidelines for ATP Cooperative Agreements with Single Companies (9/99)

* Multi-year Project. See Special Award Condition # 06.

B-AE93-N-C-F-N-A 36-61000 EIN: 13-388-9180 472/B.J.Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER	TITLE	DATE
Marilyn Goldstein	GRANTS OFFICER	9-29-01
TYPED NAME AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	**TITLE**	**DATE**
	President	5 OCT 01

ORIGINAL

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Technical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

(Administrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

2. GRANTS OFFICER

The Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

3. GRANTS SPECIALIST

The Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

4. PROGRAM OFFICERS

a. The Technical Manager's name, address, and telephone number are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3176

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cove a three-year period (referred to as the "project period") for a tota amount of $2,000,000.00 in Federal funds. However, Federa funding available at this time is limited to $800,000.00 for th first year period from October 1, 2001 through September 30 2002 (referred to as the "budget period"). The Grants Office may require additional clarification to support the budget. If tha results in changes to the budget or budget narrative, th Recipient shall submit, in writing, a revised budget and/or budge narrative to the Grants Officer for approval. Receipt of an funding beyond the first year up to the level projected under thi award is contingent upon the availability of funds from Congress satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage ir any activity that involves a commitment of Federal funds unde this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

rojected budget amounts and periods:

ear 2: $600,000.00 (From 10/01/02 to 09/30/03)
ear 3: $600,000.00 (From 10/01/03 to 09/30/04)

. COST SHARE

or the first year period, the cost sharing ratio (direct costs nly) applicable to this award is the Recipient's contribution of .61% ($30,000.00) and NIST's contribution of 96.39% $800,000.00).

. PERSONNEL AND CONSULTANT REQUIREMENT

he Recipient must provide to the ATP Project Manager in writing vithin 60 days of project start date, identification of the ersonnel on the project and the percentage of time including onsultants.

. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

he Recipient, whether receiving Federal Funds or only providing natching funds, must have a functioning financial management ystem that meets the provisions of 15 CFR 14.21 to ensure roper accountability of funds. Therefore, Computer Aided Surgery, Inc., must submit an **accounting system certification** ssued by an Independent Certified Public Accountant (CPA) to he NIST Grants Officer within 90 days from the date of this ward.

0. DEFERRAL OF REVIEW OF USE OF HUMAN SUBJECTS

Based upon a review of the proposal dated July 6, 2001, NIST has determined that the involvement of human subjects in esearch identified herein meets the criteria to qualify for a leferred review. This award is made in accordance with 15 CFR 27.118, which permits research that does not involve uman subjects to proceed even though human subjects may e involved at a later stage during the project period. In ccordance with the 8/01 ATP General Terms and Conditions 19, the Recipient must submit the following documentation rior to Year 3 of the project and prior to any research that nay involve human subjects, to the ATP Project Manager for eview and approval by appropriate NIST officials:

a) Documentation establishing approval of the project by an Institutional Review Board qualified under 15 CFR 27.103, OR

b) Documentation to support an exemption for the project pursuant to 15 CFR 27.101(b).

The documentation requirements are available on the ATP website at http://www.atp.nist.gov, outlined in the ATP booklet titled "Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects." No involvement of human subjects in research may be undertaken or conducted, or costs involving human subjects research incurred or charged to the project, until the NIST Grants Officer's approval of the above documentation is obtained in writing.

4607 # 70NANB1H3050 Rev. Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$843,000	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C..PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 419,000			$ 419,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J 10: Install click stream technology on clients			$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

OTHER NIST AWARD DOCUMENTS

CAROLYN B. MALONEY
14TH DISTRICT, NEW YORK

2430 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-3214
(202) 225-7944

COMMITTEES:
FINANCIAL SERVICES

GOVERNMENT REFORM

JOINT ECONOMIC COMMITTEE

Congress of the United States

House of Representatives

Washington, DC 20515-3214

DISTRICT OFFICES:

☐ 1651 THIRD AVENUE
SUITE 311
NEW YORK, NY 10128
(212) 860-0606

☐ 28-11 ASTORIA BOULEVARD
ASTORIA, NY 11102
(718) 932-1804

October 30, 2001

E. Gurfein
Anatomic Computer Modeling
For Precise And Accurate Therapies Computer Aided Surgery, Inc.
300 East 33rd Street, Ste. 4N
New York, NY 10016-9463

Dear Friend:

As the Member of Congress representing our district, I am writing to congratulate you on your recent grant award of $2,000,000 from the National Institute of Standards and Technology. I am proud of the work that you and Anatomic Computer Modeling have done to enhance anatomic computer models for cancer treatment therapies, and I want to take this opportunity to thank you on behalf of our community.

I wish you much success in your endeavors. Your research will undoubtedly prove to be helpful to many people. If I can be of any assistance to you in the future, please do not hesitate to contact my office. I stand ready to help in any way that I can. Please keep in touch.

Sincerely,

Carolyn B. Maloney

CAROLYN B. MALONEY
Member of Congress

PRINTED ON RECYCLED PAPER

U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515–3214

PUBLIC DOCUMENT

OFFICIAL BUSINESS

Carolyn B. Maloney
M.C.

10016+3463

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

OCT 0 1 2001

SCANNED

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

Scanned DBL

Reference: Advanced Technology Program Award Number 70NANB1H3050

Dear Dr. Karron:

I am pleased to transmit three (3) copies of the referenced award. Please review the award documents thoroughly and if you agree with the provisions, sign the three (3) copies of the Financial Assistance Award (CD-450) and return two (2) originally signed copies, including the Special Award Conditions and budget, to:

National Institute of Standards and Technology
Grants and Agreements Management Division
100 Bureau Drive, Building 411, Room A143, Stop 3580
Gaithersburg, MD 20899-3580

You are to retain the third copy of the award document and provisions for your records. This award becomes void if not signed and returned within thirty (30) days of receipt. If you have any questions concerning this award, please contact the NIST Grants Specialist identified in the cooperative agreement special award conditions.

We congratulate you on receiving this award and wish you success in the development and broad dissemination of challenging high-risk technologies that could offer the potential for significant, broad-based economic benefits for the nation.

Sincerely,

Marc Stanley

Marc G. Stanley
Acting Director, Advanced Technology Program

Enclosures

NIST

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2003

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR ATP USE ONLY)

SINGLE COMPANY ADVANCED TECHNOLOGY PROGRAM (ATP) PROPOSAL COVER SHEET

(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

Public reporting burden for this collection of information is estimated to average thirty (30) hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, National Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administration Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION YEARS MONTHS

4.A. OTHER ATP SUBMISSIONS LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED	4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION	6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY) ☐ PROFIT - SMALL BUSINESS ☐ PROFIT - LARGE BUSINESS ☐ PROFIT - MEDIUM BUSINESS ☐ FOREIGN-OWNED U.S. SUBSIDIARY	
	7. EMPLOYER IDENTIFICATION NUMBER (EIN)	8. DUN AND BRADSTREET NUMBER

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION (Address required, if different than Item 5)	10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 5)
TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$	$	$	$
B. PROPOSER	$	$	$	$
C. TOTAL (A + B)	$	$	$	$

12. PROPOSAL TITLE

13. NON-PROPRIETARY PROPOSAL ABSTRACT

14: CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:	YES	NO
i. IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
ii. WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
iii. DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☐
iv. IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
v. IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
vi. DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☐
vii. DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☐

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
19. SIGNATURE	20. DATE

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- ☐ PROFIT - SMALL BUSINESS
- ☐ PROFIT - LARGE BUSINESS
- ☐ PROFIT - MEDIUM BUSINESS
- ☐ FOREIGN-OWNED U.S. SUBSIDIARY
- ☐ NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENTAL LABORATORY

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?
☐ YES (IF YES, EXPLAIN) ☐ NO

1. NAME AND ADDRESS OF SUBCONTRACTOR

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- ☐ PROFIT - SMALL BUSINESS
- ☐ PROFIT - LARGE BUSINESS
- ☐ PROFIT - MEDIUM BUSINESS
- ☐ FOREIGN-OWNED U.S. SUBSIDIARY
- ☐ NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENTAL LABORATORY

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?
☐ YES (IF YES, EXPLAIN) ☐ NO

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

July 24, 2001 Date of Overnight Delivery: July 25, 2001

Dr. D.B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Reference: Advanced Technology Program Proposal Number: 00-00-4607

Title: Anatomic Computer Modeling for Precise and Accurate Therapies

Dear Dr. Karron:

We are pleased to inform you that after appropriate peer review and evaluation, we have concluded that your initial proposal submitted to Gate 1 of the FY2001 Advanced Technology Program (ATP) competition has high merit as judged against the ATP selection criteria. In order to receive further consideration for ATP funding, please submit the required Gate 2 additional information to address the potential for broad-based economic benefits selection criterion and the detailed budget data to the following address:

National Institute of Standards and Technology
Advanced Technology Program
100 Bureau Drive, Stop 4701
Administration Building 101, Room A413
Gaithersburg, MD 20899-4701

Please include the above referenced proposal number on your Gate 2 additional information. Required Gate 2 additional information is outlined in the November 2000 ATP Proposal Preparation Kit in Appendix B and Exhibits 2 and 14, as well as on our web site (www.atp.nist.gov). The required Gate 2 additional information must be postmarked or hand delivered by close of business within fourteen (14) calendar days from the date of overnight delivery of this letter. Failure to submit the required documentation within the time frame specified will require you to resubmit. Please note that you will receive an acknowledgement from ATP for receipt of your Gate 2 additional information.

NIST

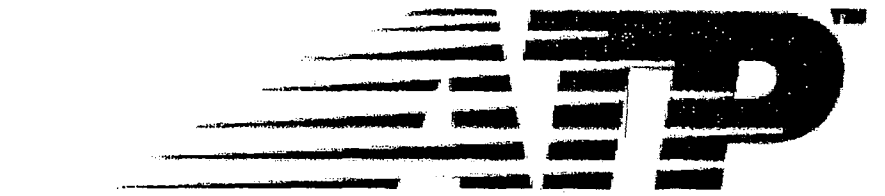
If it is determined that the Gate 2 additional information, along with the initial proposal previously submitted to Gate 1, have high merit with respect to the ATP selection criteria, the proposal will advance to Gate 3 as a semi-finalist and you will be notified to submit the required Gate 3 documentation, as necessary. Additionally, your organization may be invited to NIST for an oral review. If your proposal is not selected as a semi-finalist, you will be provided a debriefing on the material submitted both in Gates 1 and 2.

If you need clarification of any points covered in this letter, please call me at (301) 975-2218. Thank you for submitting a proposal to the ATP 2001 competition.

Sincerely,

Bettijoyce B. Lide

Bettijoyce Lide
ATP Competitions Manager



100 Bureau Drive, STOP 4701
Gaithersburg, MD 20899-4701

PRIORITY FAX - PLEASE CONFIRM RECEIPT OF THIS FAX TO SENDER

Date: 8/15/01 **To:** Dr. D. B. Karron **FAX #:** 212-448-0261

Organization: Computer Aided Surgery, Inc.

From: Amy Tasker **Phone #:** 301-975-4044 **FAX #:** 301-926-9524

Subject: Invitation to Oral Review For ATP Proposal Number 00-00-4607

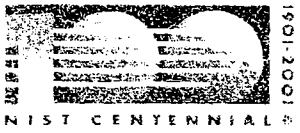
Oral Date: 8/21/01 **Time:** 8:30am **Eastern Time (Please arrive no earlier than 15 minutes before your scheduled time. An ATP representative will meet you in the lobby to escort you. If you arrive early, please wait in the Administration Building lobby or Cafeteria.)**

Location: NIST, 100 Bureau Drive

Please see attached letter and instructions.
Please contact me at 301-975-4044 you have any questions.

Thank you,

Amy Tasker



UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

August 15, 2001

Dr. D. B. Karron
300 East 33rd Street
Suite 4N
New York, NY 10016

Reference: Advanced Technology Program Proposal Number: 00-00-4607

Title: Anatomic Computer Modeling for Precise and Accurate Therapies

Dear Dr. Karron:

We are pleased to inform you that after appropriate peer review and evaluation, we have concluded that your proposal to the FY2001 Advanced Technology Program (ATP) competition has high merit as judged against the ATP selection criteria and has been selected as a semi-finalist. Your proposal now proceeds to Gate 3. In order to receive further consideration for ATP funding, you are requested to attend an oral review at NIST and to submit the required Gate 3 forms.

Oral Review:

Your oral review is scheduled for August 21, 2001 beginning at 8:30am Eastern Time at NIST, 100 Bureau Drive, Gaithersburg, MD 20899. The purpose of the oral review is to: 1) Give you an opportunity to inform us of any important developments that have taken place since your proposal was written, and 2) Give us an opportunity to ask questions regarding both the technical and business aspects of your proposal. On the day of your oral review, please arrive at the NIST Administration Building lobby 15 minutes before your scheduled beginning time. An ATP representative will meet you in the lobby to escort you to the meeting room. If you arrive early, please wait in the NIST Administration Building lobby or the Administration Building's Cafeteria. Attached are directions to NIST and a list of area hotels.

An ATP oral review generally lasts approximately 1½ - 2½ hours. You will be given no more than 10 minutes at the beginning to tell us about developments since the proposal was submitted that affect its current status. Please do not use this time to review the details of your proposal since we have already reviewed it. A question/discussion period will follow. You will have no more than five minutes at the end to summarize any key points. Please limit your attendees to no more than four (4) for single proposers and no more than seven (7) for joint ventures (JV). If your proposal is a JV, it is your responsibility to inform your JV members of this notification. In selecting your attendees, remember that both detailed business and technical issues will be discussed. You may be asked questions regarding the science and technology underlying your proposal as well as detailed questions about the financial and business aspects.

NIST

Pre-Oral and Administrative Questions:

Attached to this letter is a set of ATP Pre-Oral Questions that relate to the ATP criteria and that will have a bearing on the decision of the Source Evaluation Board (SEB). There are two types of questions, as noted on the form - 1) those that require a written response and 2) those that alert you of certain subjects that are likely to be brought up by the SEB. Written responses to the questions are limited to one page per question. Sixteen (16) copies of your responses to the ATP Pre-Oral Questions should be brought to the oral review for distribution. Please include the above referenced proposal number on your submission. The ATP reserves the right to ask additional questions at the oral review. Additionally, under separate cover, Administrative Questions concerning budgetary and human and vertebrate animal subjects' issues may be sent to you at a later date.

Additional Gate 3 Items:

As noted in the ATP Proposal Preparation Kit, additional information is required at Gate 3. For your convenience, attached is a checklist of additional items which must be provided in triplicate (original and two copies) at time of the oral review:

We will invite more proposers than we expect to fund. Thus, while being designated a semifinalist is an indication that your proposal was judged to have considerable merit, receiving an invitation for an oral review is no guarantee that it will be funded.

Please confirm the receipt of this fax to Amy Tasker by phone 301-975-4044 or fax 301-926-9524. Also, at least three days prior to the oral review, please fax to the above number, the names and phone numbers of those who will attend the oral review and the name of the hotel where you plan to stay in case we need to contact you.

Again, thank you for submitting a proposal to the ATP 2001 competition.

Sincerely,

Bettijoyce Lide

Bettijoyce Lide
ATP Competitions Manager
(301) 975-2218

Attachments

5/01

Proposal Number: 00-00-4607 SA X JV ___
Name of Proposer: Computer Aided Surgery, Inc.

ITEMS CHECKED MUST BE SUBMITTED IN TRIPLICATE BY THE ATP SEMI-FINALIST TO NIST AT THE SCHEDULED ORAL REVIEW

1. X SF-424B, Assurances - Non-Construction Programs, with original signature from proposer and if a JV from each JV participant (http://www.whitehouse.gov/WH/EOP/OMB/Grants/sf424b.pdf)

2. X CD-511, Certifications Regarding Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements and Lobbying, with original signature from proposer and if a JV from each JV participant (http://www.rdc.noaa.gov/~grants/pdf/cd511.pdf)

3. X SF-LLL, Disclosure of Lobbying Activities **(if applicable)** with original signature from proposer and if a JV from each JV participant http://www.whitehouse.gov/WH/EOP/OMB/Grants/sflllin.pdf)

4. X CD-346, Applicant for Funding Assistance, with original signature from proposer's key individuals and if a JV from each JV participant's key individuals (see Exhibit 13 in ATP Proposal Preparation Kit)

5. ___ For JV only, draft JV Agreement (see sample at http://www.atp.nist.gov/atp/jvsample.htm). JV Agreement will not be approved unless it contains required information in the sample. Specifically, the JV Agreement must include: 1) Designation of entity as JV Administrator; 2) Power of attorney clause stating that JV participants give the JV Administrator the power of attorney for the purpose of signing the NIST cooperative agreement on their behalf; 3) Intellectual property plan; 4) Statement that pursuant to ATP statutory restriction, title to intellectual property cannot vest with non-profit, if JV includes a non-profit; 5) Statement of Federal government use license; and 6) Precedence clause stating that if there is a conflict between JV Agreement and NIST cooperative agreement, the NIST cooperative agreement shall prevail). **(NOTE: If proposal is selected as a finalist, a final executed JV Agreement must be submitted prior to award issuance.)**

6. ___ Questionnaire on foreign-owned company (see attached)

7. ___ If research involves the use of human and/or animal research, please refer to the ATP Booklet entitled *Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects* for required information (http://www.atp.nist.gov/atp/kit-00/hasbook2.htm)

ATP PRE-ORAL QUESTIONS

Proposal Number: 00-00-4607 SA: X JV:
Name of Proposer: Computer Aided Surgery, Inc.

Please note that the questions below are not all inclusive and that ATP reserves the right to and will ask additional questions at the oral review.

TYPE A: WRITTEN RESPONSES REQUIRED

Written responses to the following pre-oral questions are limited to one page per question. Please bring sixteen (16) of your responses to your scheduled oral review. Applicable page numbers in the ATP Proposal Preparation Kit are identified to assist you in preparing your response. The ATP Proposal Preparation Kit can be viewed on the web at http://www.atp.nist.gov/atp/kit-00/kit-1100.htm.

A. SCIENTIFIC & TECHNOLOGICAL MERIT (pp. 16-19)

1. Please clarify the discussion of the key technical risk. What is the technical risk that could cause this project to fail?
2. Please provide metrics for measuring the progress of the technology development during the project.
3. Please provide a statement of annual accomplishments (as described on p. 19 of the 2000 proposal preparation kit). What technical results will be achieved at the end of each year of the project.
4. Please provide descriptions of the technical tasks outlined on pages 20 and 21 of the Gate 1 proposal.
5. Please map the technical barriers and new technology listed on page 19-20 of the proposal to the tasks that will develop the new technical capability.
6. How will the results of the project be evaluated?

B. POTENTIAL FOR BROAD-BASED ECONOMIC BENEFITS (pp. 19-20; Appendix B)

1. Please clarify CASI's / Dr. Karron's relationship with CUNY and CCNY.
2. Please identify any applications or products where Digital Morse Theory has been implemented.
3. Please elaborate on CASI's decision not to further pursue TAD commercialization and implications, if any, on potential commercialization of the proposed technology.

TYPE B: WRITTEN RESPONSES NOT REQUIRED

The following questions or subjects are likely to be brought up by the SEB. No written responses are required.

A. SCIENTIFIC & TECHNOLOGICAL MERIT (pp. 16-19)

1. What has been implemented to date? How has DMT so far been tested on medical images?
2. How would the images be used for robotic surgical planning? What else would have to be developed to make this application possible?

3. Expand on the discussion of how the models will be calibrated.
4. How will the accuracy of the models be evaluated?
5. What will the role of the technical advisors be on the project or will they be advising the company more generally?
6. How good (clear) does the data from an MRI or other data source have to be in order to construct a unique segmentation (3D connection, or 2D spider)?
7. What is the metric to determine whether the representation is sufficiently accurate for diagnostics, or more critically, for surgery?

B. POTENTIAL FOR BROAD-BASED ECONOMIC BENEFITS (pp. 19-20; Appendix B)

1. Does CASI have existing alliances or collaborations with potential customers or end-users of the technology?
2. Please elaborate on CASI's plans to introduce the product to potential customers and end-users
3. Have you initiated talks with insurance companies and payers to discuss reimbursement scenarios for the proposed service?
4. Please discuss likely scenarios for ordering, administration, billing and payment associated with RT Planning and other studies that will utilize the proposed technology.
5. Does CASI have agreements or alliances with hospitals or clinics (other than NYUMC) where testing may take place?
6. Please discuss resource requirements associated with implementing a commercialization plan. For example, what type of staffing requirements would be required to provide the modeling service? How will you build this staff?
7. Please discuss the company's plan to build a business team that can help to formulate the direction and strategic plan for CASI. Include a timeline.

DIRECTIONS TO NIST

NIST is located in Gaithersburg, Maryland, just off Interstate Route 270, about 40 kilometers (25 miles) from the center of Washington, D.C. From Washington (northbound on Rt. 270), visitors to NIST should enter the Collector/Distributor lanes at Exit 9 and take Exit 10, Rt. 117 West (Clopper Rd.). Turn left at the first traffic light which is Bureau Drive and proceed through the main gate (Gate A). If coming southbound on Rt. 270, take Exit 11B, Rt. 124 West (Quince Orchard Rd.). Visitors should go to the receptionist in the main lobby of the Administration Building for directions to the appropriate room or for shuttle service to other buildings on the site. During normal working hours, a shuttle van runs between the Shady Grove Metro Station and NIST and back. The shuttle leaves NIST on the hour and half-hour starting at 8:00 a.m., with the final trip at 5:30 p.m. Visitors using Metro can meet the NIST shuttle at the east side "Kiss & Ride" bus kiosk at the Shady Grove Station.

HOTELS IN THE GAITHERSBURG AREA

Holiday Inn
2 Montgomery Village Avenue
Gaithersburg, MD 20879
301-948-8900

Gaithersburg Hilton
620 Perry Parkway
Gaithersburg, MD 20877
301-977-8900

The Courtyard by Marriott
805 Russell Avenue
Gaithersburg, MD 20879
301-670-0008

Ramada Inn
1775 Rockville Pike
Rockville, MD 20852
301-881-2300

Woodfin Suites
1380 Piccard Drive
Rockville, MD 20850
301-590-9880 (includes kitchen)

Gaithersburg Marriott
Washingtonian Center
9751 Washingtonian Boulevard
Gaithersburg, MD 20878
301-590-0044

Best Western Hotel
1251 West Montgomery Avenue
Rockville, MD 20850
301-424-4940

EconoLodge
18715 North Frederick Avenue
Gaithersburg, MD 20879
301-963-3840

Quality Suites
3 Research Court
Rockville, MD 20850
301-840-0200

Comfort Inn
16216 South Frederick Road
Gaithersburg, MD 20877
301-330-0023

Hampton Inn
20260 Goldenrod Lane
Germantown, MD 20876
301-428-1300

DoubleTree Hotel
1750 Rockville Pike
Rockville, MD 20852
301-468-1100

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N; New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Thursday, August 23, 2001 at 016:51:48 Hours

National Institute of Standards and Technology
Advanced Technology Program
100 Bureau Drive, Stop 4701
Administration Building 101, Room A413
Gaithersburg, MD 20899-4701

Also by FAX to 301 926 9524

Re: Proposal Number: 00-00-4607

Question 1: Provide elaboration on your rational for requesting ATP funding to perform the project as described. Specifically describe what efforts were made, prior to applying for ATP funding to support the project entirely with internal or external private capital) funding. Include any efforts to secure funding from other government agencies, and/or why ATP is the most appropriate program to fund the proposed work. Please be specific and provide evidence to the extent possible. Indicate whether, to what degree, and within what timing the project would be undertaken if no ATP support were forthcoming.

Answer to Question 1:
Efforts made, before applying to ATP in July 2001, to support the project consisted of participating in national and local Venture Capital meetings and discussions with individual Venture Capitalists, Angel Investors, and government funding agencies including DoD, and the new NIH Bioengineering Institute.

As these meetings were unfruitful, the main source of support for this project has consisted of the PI's personal cash (and personal credit) and in-kind contributions. Cash support consisted of approximately $85,000 in cash to CASI solely in support of this project over the past two years. The PI's in-kind support consists of deferred salary, deferred office rent (the office is owned by the PI, who rents space to CASI) amounting to approximately $350,000. Contributions made by collaborators and consultants consisted of unpaid efforts. Angel investors consisting of family, friends, and colleagues, loaned money to the PI, who forwarded the money to CASI to pay bills and permit minimal scientific progress.

This enabled CASI to function and continue to do minimal scientific research. External contributions were in the nature of consulting from NYUMC and E. Gurfein, which, if paid, would total approximately $25,000.

ATP Funding is needed because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business model to rapidly bring it to market. CASI needs the funding to focus on its core technology, and then the production of anatomic modeling for RT planning. Building on preliminary results with the NIH Visible Human Project (VHP), CASI will create new markets that will be profitable within five years. Equity markets, in general, have a cloud of uncertainty over them at this time, which translates into investors staying on the sidelines. While we observe this somewhat in publicly traded equities, it is even truer of the illiquid private equity marketplace. Generally, the current requirements, among others, for private equity investors is that:

1. Profitability can be expected within two years.
2. The technology is reduced to practice.

CASI had made a significant effort to obtain private equity funding for this activity.

ATP is the most appropriate funding agency because of its broad scope, relatively deep and long funding cycle, and its policy on technical risk. ATP recognition of technical merit attracts additional business funding after it is awarded. For example, New York State and New York City sponsor a foundation to help obtain funding from Angel Investors and New York State, the Industrial and Technological Assistance Corporation (ITAC). Their mission is to obtain commercial capital (as opposed to technical research funding) to keep high tech and design businesses in New York City. They do not have the capability to evaluate the technical aspects of this project, but can provide state co-funding for the business and commercialization of this proposed technology. The COO has initiated in depth discussion with ITAC, and should ATP make an award, we can reasonably expect follow on state funding in the range of $250,000 to $2,000,000 within 4 to 6 months from application.

This project has many broad implications beyond clinical medicine, and many national benefits beyond cancer treatment. As this project matures, over the next one to two years, CASI will launch new clinically focused projects with its clinical partners with NIH funding. However, the focus at this early stage is not cancer treatment, but on building the core technology, which, when achieved, will permit a range of clinical projects that are in the direct purview of NIH National Cancer Institute and National Institute of Bioimaging and Bioengineering. There are many issues of precision, accuracy, geometric fidelity that need to be address, as well as the development of national standards for the emerging areas of surgical robotics, biomedical image segmentation, and biological morphology characterization that fit the NIST mission.

We can reasonably expect private venture capital funding in 2 to 3 years, as CASI technology is demonstrated at national meetings, and as its alpha collaborators and early adopters demonstrate its utility and economic value.

The PI has approached the following early stage capital investors:

Toucan Capital Corp; ATP National Meeting, Baltimore MD Ms. Linda Powers
Not interested until 1-2 years into ATP funding

Global Business Network, ATP National Meeting, Baltimore MD Mr. Peter Schwartz
Not interested until 1-2 years into ATP funding

Dr. Ved Brat, Braton Biotech, ATP National Meeting Baltimore MD June 2001
Seeking Angel funding at present

The COO has approached the following investors without success for the reasons cited above:

CMMC Ventures, Inc,
Sumitomo Corporation of America,
Madison Partners,
Bristol Meyers Squibb,
Paramount Capital and the
Herrick Fund.

ATP funding is vital at this time. State and private co-funding depend on the technical recognition of this technology. NIH funding requires preliminary clinical and engineering data that this project will produce in order to obtain RO1 level of funding. ATP funding will attract the technical attention in other scientific fields (such as metrology, general image processing, applied math, to name only a few) and provide the broad technical diffusion required for the large national benefit of this technology. Without this funding and recognition, this project ill limp along as a side line to whatever else CASI happens to win contracts to do. The project will probably take an additional 5 to 8 years, as opposed to the 3-year timeline detailed in the project proposal.

C. A. S. I.

Computer Aided Surgery, Inc.

To date, the following private funding has been applied to this project by CASI (via the PI) and its collaborators:

Private Internal Funds (PI's personal contribution)	
1. Direct Cash Contribution: (as of Aug 2001)	$85,000
2. Overhead Contribution (Office Rent)	$45,000
3. Contribution to NIH VHP Project (In-Kind)	$50,000
4. Unpaid PI's Salary (2 Years)	$320,000
Approximate PI's Contribution	$500,000
Private E. Gurfein In-Kind Contribution Uncompensated Consulting and Travel Approximate Business Manager/Coo Contribution	$15,000
NYUMC Contribution Uncompensated Consulting 5 days @ 2000 / day	$10,000
Total Contribution to this project	**$525,000**

Question 2: Please summarize other previously funded (during the past two years) or pending Federal grants, cooperative agreements, or contracts involving the technical group submitting this proposal. Include name and phone number of the responsible Federal agency point of contract for each award, and dollar level, and very brief description of the work.

Answer to Question 2:

Previous funding for this project in the past two years was for different DMT applications and covers different technical areas.

The very early DARPA funding was focused on demonstrating DMT principles in 2D CT images for image registration applications, not image segmentation, as is the main thrust of the current proposal.

The more recent NIH Visible Human Project research was on Color Image segmentation, which is not the focus of the current effort to develop segmentation technology from CT imagery for Breast and Prostate Cancer Radiation Treatment Planning.

The only pending research contract application is to the NAVY, under an SBIR solicitation to develop Catadioptic/Omnidirectional video surveillance of Aircraft Carrier flight deck operations. DMT technology is involved to do steriopsis from multiple camera views, which is not a technical topic under the current ATP technical project. This SBIR has just been submitted, and is not awarded. The earliest award date is October 2001.

DARPA Contract DAAH01 - 98 - C - R195 (add on contract) $ 100,000 1998-1999
Dennis Healy PM +1 (703) 696-0143 dhealy@math.umd.edu
Initial exploratory study on Digital Morse Theory for Data Fusion

Accomplishments: 2D DMT maps/graphs on CT images, published in 1999 IEEE EMBS meeting in Atlanta, Publication of 1archival papers, 1 patent obtained

NIH Visible Human Project (Consulting) $50,000 2000-2001
Don Jenkins PM +1 (301) 435-3273 jenkins@nlm.nih.gov
Brian Athey PI +1 (734) 763-6150 bleu@umich.edu
Application of Digital Morse Theory for Color Object segmentation of Visible Human Data for Medical School Content Development

Accomplishments: 3D Color DMT maps/graphs of Visible Human Color Data, publication of an archival paper, 1 invited lecture at 2001 SPIE Image Science meeting in Boston.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY				
	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

NIST-1262 (REV. 7-2000) (PAGE 3)
ADMINISTRATION/PSG ELECTRONIC FORM

HS

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0-
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #02
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$836,500.00	$0	$0	$836,500.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) revise administrative contact's name; (2) correct total estimated cost for budgeted year; (3) approve and incorporated revised budget dated 12/27/01; (4) remove Special Award Condition #9; and (5) and indicate on the attached those terms and conditions that affected by these actions.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 1-4-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DAVID B. KAZDIN PRESIDENT	DATE 1/17/2002

Original

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #02

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Administrative) Elisha Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (201) 569-4482
Fax: (212) 448-0261

5. PROJECT DESCRIPTION

research shall be conducted in accordance with the Recipient's proposal dated 07/06/01, and all revisions/late documentation dated 09/20/01, including revised budget dated 12/27/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from 10/01/01 through 09/30/01 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000 (From 10/01/02 to 09/30/03)
Year 3: $600,000 (From 10/01/03 to 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 4.36% ($36,500) and NIST's contribution of 95.64% ($800,000).

9. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

The above Special Award Condition placed in the original award document is removed, as the requirement has been satisfied.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

Subject: Request for Approval of Proposed Budget Changes
Date: Thu, 22 Nov 2001 01:13:00 -0800
From: egurfein <egurfein@earthlink.net>
To: hope snowden <hope.snowden@nist.gov>
CC: Bettijoyce Lide <bjlide@nist.gov>, jayne orthwein <jayne.orthwein@nist.gov>, "Dr. D. Karron." <karron@casi.net>

Upon review and reconsideration of the approved budget, we are submitting the following changes for your approval:

A. Personnel Salaries/Wages	from $375,000 to 325,000	-$50,000	
B. Personnel Fringe Benefits	from $127,500 to $110,500	-$17,000	
C. Travel	from $4,000 to	$20,000	+$16,000
D. Equipment	from $120,000 to $110,000	-$10,000	
E. Material	from $0 to	$11,000	+$11,000
F. Subcontractors	from $200,000 to $250,000	+$50,000	
Net Change		0	

Reasons for requested budgetary changes:

A. In an effort to get more for each dollar, we intend to engage Prof. George Wolberg as a consultant for well defined assignments instead of as an employee (-$100,000). However, we are adding two employees: one Financial Control Specialist (+$25,000) and one Systems Administrator (+$25,000). Net change: (-$50,000).

B. Fringe benefits are reduced by 34% of $50,000, because of reduction of $50,000 in Personnel Salaries. Net Change:-$17,000.

C. The travel amount budgeted was much too low. Based on expected travel for giving papers, attending relevant symposia and meetings, we request an increase to $20,000. Net change: +$16,000.

D. Based on some discounts that we are negotiating, we propose to reduce the equipment costs to $110,000. Net change:-$10,000.

E. Material: Various items for equipment and data services are estimated at $11,000. Net change: +$11,000.

F. Changing George Wolberg from employee to subcontractor adds +$100,000. NYU Medical Center and CUNY are expected to be subcontracted for $50,000. With an additional total of $50,000 in subcontracts to several consultants, the revised number for subcontracts is $250,000. Net change: +$50,000.

The net change for all the above changes is zero.

Please consider these requested changes and advise at your earliest.
Sincerely,
EGurfein

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,000
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any) ✓	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer ✓	$ —	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	30,500	43,500	110,500
C. PI Indirect	—	500	3,500	4,000
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware	$ 412,500	$	$	$ 412,500
B. Public client	111,000			111,000
C. Proj Spiderweb	111,000			111,000
D. Reqs, test Gits	207,000			207,000
E.		210,500		
F.		210,000		
G.		210,500		
H.			214,500	
I.			211,000	
J.			221,500	
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

NIST-1262 (REV. 7-2000) (PAGE 3)
ADMINISTRATION/PSG ELECTRONIC FORM

7607 # 70NANB1H3050 Rev. Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages / Payroll	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$8,000	$8,000	$136,000
E. Materials/Supplies				
F. Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$800,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$843,000	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C. PI indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 418,000			$ 418,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Write Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J 10: Install click stream technology on clients			$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

BUDGET DOCUMENT REVIEW

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ A 322537	$ 331000	$ 347000	$ 1000537
B. Personnel Fringe Benefits	B 112565	112000	117000	341565
C. Travel	C 19920	7500	16000	43420
D. Equipment	D 231719	95,900	75000	402619
E. Materials/Supplies	E 22449	31000	25000	78449
F. Subcontracts	F 73605	33600	45900	153105
G. Other	G 53705	20000	17600	91305
H. Total Direct Costs (Lines A thru G)	836500	✓ 631000	✓ 643500 (634500)	2111000
I. Total Direct Costs Requested From ATP	800000	✓ 600000	✓ 600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ ✓ 631000	$ ✓ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	✓ 631000	✓ 643500	✓ 2111000
E. Total Sources of Funds (Same as Line L)	$ 836 500 (835,900)	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. install clickstream technology on clients			218000 ~~211500~~	218000 ~~211500~~
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ ✓ 631000	$ ✓ 643500	$ ✓ 2111000 ✓

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI (12 months)	$175,000	100%	~~$175,000~~
Elisha Gurfein/Project Manager (12 months)	$133,333	75%	~~$100,000~~
Prof. James L Cox / Lead Pgmr (1 month)	$127,346	49%	$5,200
Scott Albin / Systems (3 months)	$47,142	42%	~~$4,950~~
Charles DaSalla / Systems (11 months)	$21,905	100%	~~$19,800~~
Nicholee Wynter / Fiscal Control (4 months)	$29,000	100%	~~$9,348~~
Regner Peralla (1 month)	$31,488	50%	~~$1,312~~
RG Wine (1 month)	$42,240	100%	~~$3,520~~
Matthew Rothman (5 wks)	$33,000	100%	~~$3,405~~
		TOTAL	+ 2 $322,537

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.9% **Check here if included in indirect:**

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,565

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR (Presentation)	Newport Beach, CA	2x RT Air, Hotel, Rental Car, Meeting Fees, Per Diem for PI and R. Bucholz, MD		6000
NIST Kickoff	Gatherburg, MD	2x Trainfare, Car Rental, Taxi, Per Diem for PI, Gurfein, and R. Satava MD		2000
SPIE Medical Imaging (Presentation)	Boston, MA	2x Amtrak, meeting fees, Taxi, Per Diem, PI and Cox		2621
SGI Developer Conference	San Jose, CA	Airfare, meeting fees, car rental, Hotel, Per Diem for PI		2700
IEEE Signal Proc Soc and NIH NIBIB Joint Conf	Washington, DC	Car Rental, Hotel Meeting Fees, Per Diem:PI and Zevi		2000
side visit to Nist	Gaitherburg, MD			10
Gurfein Travel to CASI	Ft. Lee, NJ	Fuel, Parking, Tolls for visits to CASI for NIST Program Management		1589
DBK Travel to NIST	Gaitherburg, MD	Fuel, Tolls, Per Diem		1000
NYC Parking for Staff and Visitors	New York, NY	Muni Meter and Parking Garage for Program Work by Visitors and Staff, Honoraria Parking		2000

Travel justification for foreign travel and conferences:

TOTAL 19,920

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
	see attached exhibit		

Justification for any item over $100,000, or construction costs:

TOTAL 231719 D

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Printing and reproduction	GSA Schedule Vendor	historical	397
Office supplies	"	historical	14,012
small computer support tools	"	historical	3,486
diagnostic tools	"	historical	1,000
computer supplies, expendables	"	historical	3,554

TOTAL 22,449 E

Item	methodology	computation	cost
video system		components and installation	4934
Workstations (C02, 04, 07, 11, 12, 13, 16, 17)		total cost	84896
servers (C01, 03, 08, 15, 06, 05)		total cost	54394
Power handling (C14)		components and installation	6050
hub and firewall (C00, 10)		components and installation	4236
printers (C09)		units and maintenance	1323
lab camera Sony F7000		single item	1520
scanners (C009)		total cost	15583
tape drive/library (C05)		tapes and drives	22085
switches (casi 025)		single item	20129
air conditioning	room upgrade to cool computers		4963
software		total cost	11606
		total	**231719**

Item	methodology	computation	cost
video system		components and installation	4934
Workstations (~~C02, 04, 07, 11, 12, 13, 16, 17~~)		total cost	84896
servers (~~C01, 03, 08, 15, 06, 05~~)	CASI 05×06 prior CASI 15 CASI 14 > yr 2	total cost	54394
Power handling (~~C14~~)		components and installation	6050
hub and firewall (~~C00, 10~~)		components and installation	4236
printers (~~C09~~)		units and maintenance	1323
lab camera Sony ~~F7000~~		single item	1520
scanners (~~C009~~)		total cost	15583
tape drive/library (~~C05~~) --> CASI 005		tapes and drives	22085
switches (casi 025) -> CASI 250		single item	20129
air conditioning	room upgrade to cool computers		4963
software		total cost	11606
		total	**231719**

Rocket Power

Other scanners

Video switchers, screen, Projector

Specialty printers

Telephone + headsets

Coffee mach

Components

	Equipment Budget					cost
	Type of Equipment	Name	Description	Operating Software		
Netopia	Computer 1	Casi00 ✓	Communications Hub	Netopia Router	nist	
Mirror Raid	computer 2	Casi01 ✓	Raid Fileserver	Windows 2K Advanced Server	nist	
Frank/Charles	computer 3	Casi02 ✓	PC Superworkstation	Windows 2K Pro Client	nist	
Scott's	computer 4	Casi03 ✓	PC Server	Windows 2K Active Directory Server	nist	
Rothman/Cox Development		Casi04 ✓	SGI Octane 2 Dual Head Superwo	IRIX 6.5.18 Peer	nist	
DHCP / DNS Server		Casi05 ✓	SGI Indigo 2	IRIX 6.5.18 Peer	non nist	
Authorative DNS Server		Casi06 ✓	SGI Indigo 2	IRIX 6.5.18 Peer / DNS	non nist	
DBK Development		Casi07 ✓	SGI Octane 2 Superworkstation	IRIX 6.5.19 Peer /	nist	
Main CASI Fileserver		Casi08 ✓	PC Server	Windows 2K Advanced Server / RAID File Server	nist	
da printer		Casi09 ✓	HP LJ4 Printer	Webjet Admin	non nist	
Firewall		Casi10 ✓	PC Linux Router/Firewall	Mandrake Linux	Nist	
DBK Second Development		Casi11 ✓	SGI Octane 1	Irix 6.5.17 Peer	non nist	
Administrator Machine		Casi12 ✓	PC Superworkstation Client	Windows 2K Pro Client	nist	
DBK PC		Casi13 ✓	PC Superworkstation Client	Windows 2K Pro Client	nist	
Power 1		Casi14 ✓	Main Office Power Controller	Sentinel	year 2	
Power 2		Casi15 ✓	ServerTech Power Controller PI Of	Sentinal	year 2	
Koolance		Casi16 ✓	Koolance Superworkstation	Mandrake Linux Development	nist	
Thinkpad / Docking 1		Casi17 ✓	IBM Thinkpad and Docking Station	Windows 2K Pro Client	nist	
Rackett Power		Casi18	Baytech DS3	Sentinal	nist	
Overland		casi005 ✓	Overland Neo Tape Library, drives and Tapes		nist	
Ricoh		casi009 ✓	Ricoh Scanner	Scan Net server	nist	
Other Scanners			hp SJ 3,2		nist	
Sony Camer		✓	Sony f7000 lab camera		nist	
Extreme Switch		casi250 ✓	Summit 7I gigabig switch	Summit		
Video Switcher			Rose Video Switch		nist	
Video screen			Draper Video Screen			
Video Projector			In Focus Video Projector	In Focus		
			Speciality Printers			
			Telephones and Headsets			
			Flavia Coffee Machine			
Software			All Application, Development, and Operating Software		nist	
components			boards			

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost	hrs	$
George Wolberg, PhD	Graphics Programming	525 hours @ 80/hour	37,674		
Jim Cox, PhD	Contract work done prior to hire.	~~660~~ hours @ ~~$50/hr~~ 165	33,930	522	65
Scot Albin, ~~MD~~	systems and medical research	100 hours@ 20/hour	2,000		
			+ 1		immaterial mndy diff.
		Subtotal	73,605		F

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
		Subtotal	
		TOTAL	73,605

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, ATP pre-certification		5,000
Power delivery	100% of increase due to NIST grant	9,724
Data Communication		8,205
PDA		349
ATG Consulting Specialized Network and Systems programming and System Administration	100 hours@ 120/hour	12,000
Professional fees for payroll tax preparation, accounting, and legal services		16,691
Dues and professional memberships		736
Misc		500
Program related postage and delivery		500
	TOTAL	53,705

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
	TOTAL	

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 2 (2002 - 2003)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	100,000	45%	45,000
M B Rothman / Graphics Pgmr	66,000	50%	33,000
Peter M. Ross, Ph.D. / Business Manager	127,300	30%	38,000
Tony Pahati, / fiscal control specialist	50,000	30%	15,000
Charles DaSalla / programmer	43,000	60%	25,800

TOTAL 331,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
7500 is requested mainly for trips to Washington or to nearby conferences.				

Travel justification for foreign travel and conferences:

TOTAL 7500

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
computer equipment purchased year 2			15,900
An allowance is requested for computer equipment purchased in year 1 billed in year 2			
second RAID			10,000
SGI octane plus			30,000
SGI octane plus			40,000

Justification for any item over $100,000, or construction costs:

TOTAL 95900

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	A 25% increase in materials use is anticipated due to the increase in on-site work.		

TOTAL 31000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
Ed Weinberger, Ph.D.	Construct 3-D pointer arrows for graphic user interface.	166 h @ $60/h	$7,000
George Wohlberg Ph.D.	Prepare validation suite for DMT tree calculation	75h @ $80/h	$6,000
Isaac Dimitrovsky, Ph.D.	Assist with validation paradigm stochastic properties	100h @ $60/h	$6,000
Axiom/Benedict	Grant Management consultants	22h @ 250/h	5,400
J. Case	Programming	83h @ $30/h	1000
E Bostwick	Programming	33.5h @ $30/h	1000
ATC Consulting	Network/system programming and system administration	30h @ 120/h	3600
		Subtotal	$30,000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
Meals and travel	10 meals @ $20 each		200
	10 trips @ $240 each		2400
honoraria	bringing scientists to CASI	5 @ $200 each	1000
		Subtotal	3600
		TOTAL	$33,600

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	133h @ 150/h	20,000

TOTAL 20,000

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Peter M. Ross, Ph.D.
MedReply, Inc.
415 Central Park West, #9D
New York, NY 10025-4

NAME OF CONTACT:
TELEPHONE NUMBER: 212-665-5126
FAX NUMBER: 877 823-1066
E-MAIL ADDRESS: pross@bww.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

26,000

4. DESCRIBE SCOPE OF WORK

Assistance with presentations, including progress reports, papers, and seminars. Interface with government agencies. Liaise with academic and medical communities.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Ross brings unique talents to the position, including an interest in the biological validation of the DMT based computer paradigm which is the basis of this proposal. He is extremely well qualified to lead that part of the project.

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

CASI, LLC
CORPORATION DOCUMENTS
(NEW COMPANY)

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS ALBANY, NY 12231-0001

FILING RECEIPT

ENTITY NAME: CASI LLC

DOCUMENT TYPE: ARTICLES OF ORGANIZATION (DOM LLC) COUNTY: NEWY

SERVICE COMPANY: DELANEY CORPORATE SERVICES LTD. SERVICE CODE: 30 *

FILED:08/30/2002 DURATION:07/01/2050 CASH#:D20830000651 FILM #:020830000626

ADDRESS FOR PROCESS
C/O SOLOMON & BERNSTEIN
1178 BROADWAY FIFTH FLOOR
NEW YORK, NY 10001-5404

REGISTERED AGENT

EXIST DATE
08/30/2002

FILER
SOLOMON & BERNSTEIN
1178 BROADWAY
NEW YORK, NY 10001

FEES	235.00	PAYMENTS	235.00
FILING	200.00	CASH	0.00
TAX	0.00	CHECK	0.00
CERT	0.00	CHARGE	0.00
COPIES	10.00	DRAWDOWN	235.00
HANDLING	25.00	BILLED	0.00
		REFUND	0.00

DOS-1025 (11/89)

F020830000 626

ARTICLES OF ORGANIZATION OF CASI LLC

Under Section 203 of the Limited Liability Company Law

FIRST: The name of the limited liability company is: **CASI LLC**

SECOND: The county within this state in which the office of the limited liability company is to be located is: New York County.

THIRD: The latest date on which the limited liability company is to dissolve is: July 1, 2050.

FOURTH: The secretary of state is designated as agent of the limited liability company upon whom process against it may be served. The post office address within or without this state to which the Secretary of State shall mail a copy of any process against the limited liability company served upon him or her is: c/o Solomon & Bernstein, 1178 Broadway, Fifth Floor, New York, New York 10001-5404.

FIFTH The limited liability company is to be managed by (check appropriate box):

- [X] 1 or more members
- [ ] 1 or more managers
- [ ] A class or classes of members
- [ ] A class or classes of managers

IN WITNESS WHEREOF, this certificate has been subscribed this 10th day of July, 2002, by the undersigned who affirms that the statements made herein are true under the penalties of perjury.

(signature)

Joel Bernstein, Organizer
(name and capacity of signer)

020830000 626

ARTICLES OF ORGANIZATION

OF

CASI LLC

UNDER SECTION 203 OF THE LIMITED LIABILITY COMPANY LAW

DRAWDOWN
DELANEY-30

DRAWDOWN
DELANEY - 30

FILED BY:
SOLOMON & BERNSTEIN
ATTORNEYS AT LAW
1178 BROADWAY
NEW YORK, NEW YORK 10001

1cc

STATE OF NEW YORK
DEPARTMENT OF STATE

AUG 30 2002

FILED
TAX $
BY:

651

State of New York }
Department of State } *ss:*

I hereby certify that the annexed copy has been compared with the original document filed by the Department of State and that the same is a true copy of said original.

Witness my hand and seal of the Department of State on SEP 05 2002

Secretary of State

DOS-1084 (Rev. 05/02)

THIS PAGE INTENTIONALLY LEFT BLANK

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

MEMORANDUM

To: Dr. D.B. Karron
Fr: Frederica L. Miller
Re: CASI LLC and Computer Aided Surgery Incorporated a/k/a CASI
Dt: April 22, 2003

An issue has arisen concerning whether it is legal and proper to continue to utilize the name "Computer Aided Surgery, Incorporated" also known as "CASI" when both entities became legally inactive as the non-surviving partner in a merger on August 30, 2002, by virtue of the creation of CASI LLC, a limited liability company, on the same date, pursuant to §1003 of the New York Limited Liability Company Law.

It is well settled law in New York State that, as a result of a merger, the surviving corporation, in this case CASI LLC, possesses all of the powers, rights, privileges, immunities, and purposes of each constituent, and that the surviving corporation assumes all of the liabilities and obligations of the constituent corporation. A non-surviving member of a merger can wind down, for a period of time, in order to conclude current business, including servicing its existing contracts. 15A N.Y. Jur. 2d Business Relationships §1296. It cannot solicit new business. The fact that a non-surviving entity continues for sometime after a merger for the passive purposes of collecting and disbursing funds is not fraudulent or illegal. The non-surviving entity is not receiving checks for its own account, but is acting as an agent of the LLC. The income would be reported to the surviving entity, the LLC.

according to F. Miller new bank A/C is advised to retain old EIN

Computer Aided Surgery, Incorporated current status with the New York Department of State is that of an inactive entity, not a dissolved corporation. (See attachment). Therefore, CASI can continue to conclude any business that pre-dated August 30, 2002, the date of the merger. This would include accepting payments from its pre-existing ATP contract.

Please be aware that I have filed this week on behalf of CASI LLC for a d/b/a under the names "CASI" and "Computer Aided Surgery Informatics." I have discussed this issue with Joel Bernstein, Esq. and he concurs with the opinions expressed in this memorandum.

44159965888

CORPORATE RECORDS & BUSINESS REGISTRATIONS

This Record Last Updated:08/30/2002
Database Last Updated:04-21-2003
Update Frequency:WEEKLY
Current Date:04/22/2003
Source:As reported by the Secretary of State or other official source

The following data is not an official record of the Department of State or the State of New York and Dun & Bradstreet is not an employee or agent thereof. All warranties, express or implied, regarding the information provided herein, are disclaimed by the Department of State.

COMPANY INFORMATION

Name:COMPUTER AIDED SURGERY, INCORPORATED
Address:111 EIGHTH AVENUE
NEW YORK, NY 10011
D&B DUNS:94-285-4266

FILING INFORMATION

Filing Date:12/12/1995
State of Incorporation:New York
Date Incorporated:12/12/1995
Duration:Perpetual
Status:NON-SURVIVOR OF MERGER
Status Attained Date:08/30/2002
Corporation Type:Profit
Business Type:Corporation
Address Type:Mailing
Registration ID#:1981106
Where Filed:SECRETARY OF STATE/CORPORATION DIVISION
162 WASHINGTON AVE
ALBANY, NY 12231

REGISTERED AGENT INFORMATION

Agent Name:C T CORPORATION SYSTEM
Address:111 EIGHTH AVENUE
NEW YORK, NY 10011

AMENDMENT INFORMATION

Amendments:08/30/2002 Miscellaneous: MERGER; REFER TO MICROFILM NUMBER 020830000640

STOCK INFORMATION

Copr. © West 2003 No Claim to Orig. U.S. Govt. Works

2

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

April 19, 2003

New York State
Department of State
Division of Corporations
41 State Street
Albany, NY 12231

Re: **Certificate of Assumed Name**

To Whom It May Concern:

I represent CASI LLC. Enclosed please find two requests to file certificate of assumed name under the name CASI and Computer Aided Surgery Informatics. Enclosed is a check for $70. Please send me a certified copy of the filing of the two certificates. Thank you.

Very truly yours,

Frederica L. Miller

Encl.
cc: D.B. Karron

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

April 19, 2003

To Whom It May Concern:

I represent CASI LLC. Henceforth, Daniel B. Karron will be the sole signatory for CASI LLC.

Very truly yours,

Frederica L. Miller

401(k) Plan Specifications

- ***Eligibility Requirements:***

  For those hired after 3/31/2003
  Minimum Months of Service: 12
  Minimum Age: 21
  Entry Date(s): 01/01 07/01
  Participant enters plan on
  1st day of 1st and 7th month of plan year following completion of eligibility requirements

  Note: Anyone hired on or before 3/31/2003 will be eligible automatically.

- ***Vesting Schedule:***

Year	1	2	3	4	5	6	7
Vesting %	0	20	40	60	80	100	100

  6-year graded

- ***Employer Contribution Amount:*** $ 38,634.89

- ***Employer Contribution Formula:*** An amount up to the excess percent of salary plus excess salary is allocated. If any amount remains, it is allocated pro-rata on salary.

- ***Integration Level:*** This plan's allocation formula uses an integration level of $87,000.00 and an integration percent of 5.7%.

- ***Deferral Contribution Amount:*** $ 19,830.00

- ***Match Contribution Amount:*** None

- ***Match Contribution Formula:*** None

- ***Employer Contribution Amount:*** $ 9,947.70

- ***Employer Contribution Formula:*** 3.00% of annual compensation

COMPUTER AIDED SURGERY, INC.
CORPORATION DOCUMENTS

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS

162 WASHINGTON AVENUE
ALBANY, NY 12231

FILING RECEIPT

ENTITY NAME : COMPUTER AIDED SURGERY, INCORPORATED

DOCUMENT TYPE : INCORPORATION (DOM. BUSINESS) COUNTY: NEWY

SERVICE COMPANY : ** NO SERVICE COMPANY ** SERVICE CODE: 00 *

FILED: 12/12/1995 DURATION: PERPETUAL CASH #: 951212000572 FILM #: 951212000533

ADDRESS FOR PROCESS

C/O C T CORPORATION SYSTEM
1633 BROADWAY
NEW YORK, NY 10019

EXIST DATE

12/12/1995

REGISTERED AGENT

C T CORPORATION SYSTEM
1633 BROADWAY
NEW YORK, NY 10019

STOCK: 10000 PV

STATE OF NEW YORK ★ DEPARTMENT OF STATE ★ EXCELSIOR

FILER

PENNIE & EDMONDS
1155 AVENUE OF THE AMERICAS
ATT: ELISA D'ANDREA
NEW YORK, NY 10036

FEES	170.00	PAYMENTS	170.00
FILING :	125.00	CASH :	0.00
TAX :	10.00	CHECK :	170.00
CERT :	0.00	BILLED:	0.00
COPIES :	10.00		
HANDLING:	25.00		
		REFUND:	0.00

DOS-1025 (11/89)

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: (212) 686 8748, Fax: (212) 685 0736.
Electronic Mail: karron@casi.net Internet/World Wide Web: http://www.casi.net
(effective Nov 1)

Thursday, October 10, 1996, at 22:43:00 Hours

Daily Message Procedure (For ALL Personnel, including YOU!)

First Person In:

Check phone for messages
(Funny intermittent dial tone means that there are messages pending):
Write down messages on kitchen bulletin board, or
if you take a message elsewhere, pin it on the kitchen bulletin board.
Don't stick notes in funny places that only you will look for
(The kitchen bulletin board is the place to look for messages and notices.
I will get more if needed)
and relay them to the person they are destined for if they call or come in..

Lunch Procedure:

You are welcome to use the kitchen, and remember, I live here too !
(If you go out for lunch or coffee):
Check for messages when you return.

Last Person Out:

Call for Messages,
Leave a message in the voice mail box with any undelivered messages.

Phone Coverage Procedure: Rachel will normally cover phones, but if she comes in late, we would appreciate if she would call in and leave a message or word with whoever is in. If Rachel wants to leave early, she should leave word on the voice mail, or tell whoever is left in the office.

: Eventually we will get pagers for all staffers. In the mean time, if you are going out, and you need to stay in touch, take quarters, or a spare pager, what will remain on the hook in the hallway. Please return this.

Petty Cash: 25 Dollars will remain in a petty cash till in the kitchen. All cash taken should replaced with a receipt, i.e., the cash plus the receipt will always equal 25 dollars. Rachel will write a petty cash check to replenish the till weekly. This is for taxi fares, company means, soda for the office, milk and stuff that we eat and consume for business stuff. Dr. K will keep his own money separate ☺

Surface Mail:

Rachel will pick up mail downstairs.
Chris will pick up mail at NYU every other day.
Dr. K. will pick it up the other days.
We will get a post office box.
Rachel will pick up the Post Office Box Mail daily,
she will buy and keep stamps on hand, and drop mail off at the post office.
If you don't pick up the mail for some reason, leave word that there may be mail pending, so someone will know it may be worthwhile to check for mail.

To Pick Up Voice Mail:

(From Main Extension)
Dial 683 0085.
Enter "#", then
password: 054 42 5466.
Keep messages handy in central place (on message board in kitchen).

Computer Backup Procedures:

PC's : will all get backed up by Rachel once a week, on her way out, generally Friday PM.
I will get a supply of blank tapes.
It is better too many backups then none.
The MAC should be backed up too. Rachel knows more about this than I do.
The PC fax program should be left on and ready to receive incoming faxes at night and on the week-end unless the good doctor is present. This assures that the fax number is useable at all times.

Loose Media Policy:

If it is unlabeled, it is scratch, and anyone can overwrite it
If it is something you want to save, put a label on it, put your name on it, or put some identifying mark on it.
I have special Avery labels for 3 ¼ floppy disks.
4mm DAT tapes MUST be labeled, else they will get recycled as backup tapes.

Taking Days Off

If you don't want to come in one day, please call in and at least leave a voice mail message.
You are expected to work a 40 hour week for full time status.

Logging Hours:

You must log hours,
None of us are doing it properly.
I will have to do something about this soon. We need a good way for everyone to log hours.
Chris gets paid a fixed salary, and so does Dr. K, but the hours must be logged.
Rachel will become salary too, but till then she must log hours, and does not get paid for hours not actually present.

Working from Home:

If you want, you can take work home.
You can take the Think Pad home if you want, but YOU CAN NOT KEEP IT.
You MUST put a note up of you take it and don't tell anyone. You should even if you do tell someone, as that someone will probably forget.

Borrowing Tools:

Don't. If you must, put an index card up on the bulletin board. When you bring it back, throw out the card.
See Borrowing Books

Borrowing Books:

Don't. If you must, consider scanning the article and printing it out.
The main problems is that Dr. K and Chris work late hours and if we start scratching for a reference material, you will get called in the middle of the night and be required to bring it back.

Paychecks/Payroll:
We run a weekly payroll and a 40 hour week.
We have to set a sick day policy, Personal Days policy, and a holiday schedule.
I am open to suggestions.
I was thinking that we each pick the days we want on/off or on travel.
You are paid from Monday through Friday, and the paychecks are generally ready Friday PM.
Rachel will track the hours, write the checks, and Dr. K will sign them. We will try to get the checks ready before the bank closes. If you want, Dr. K will deposit your checks in Chase Bank if you leave some deposit tickets already made out.

Taxes:
Too much, but then were do we get the money from in the first place ?
We need to get up to speed with Quick Books and know when to pay payroll taxes.

Travel Policy
The main reason for an administrator / secretary is to provide stability, and an anchor point.
It is especially important that if no one is in the office, that the administrator leave word as to when she is coming in and when she is leaving if it is not regular time. As Dr. K and Chris will be on the road a lot, it is vitally important that we each know how to contact each other at any time, have appropriate phone numbers, or know how to leave messages for each other.

Temps:
I am open to getting temps to help out if the work is bogging down.
I can get proofreaders and clerical workers on hours notice.

Library Work:
Can be done by volunteers and students, once we work out a procedure.
Shelving/Arranging/Cataloging Journals
Arranging Books (in some reasonable order) and scanning the cover pages to make a CASI bibliography (some day)
Reprints: should be scanned, cataloged, and the paper thrown out so we can reclaim the file drawer space.

Corporate Paper Style
I want you to become familiar with using the printer and MS Word to make envelopes and mailing address labels. I want all of our mail to have a professional look, especially letters to important people.

Letterhead:
I have a CASI template document ready.
Change my name if you are writing in your own voice.
I have an envelope template document somewhere. I need to play with it more.

Central name and address file: this is a big mess. Looks like the main databases is going to be

split between the b-card stuff and the MailingAddress.source stuff. Because the Mailing Address stuff works nicely on UNIX with PERL/TeX, but the carefile stuff won't work with anything else.

Express Mail service:
Actually, it is legal to get something to the express mail when it is not legal to get it to federal express. Go Know ?
But once you give it to express mail, it is as good as served on the government. No such thing for Fed Ex.

Nice auto stamper.
I would like one.

Account at Charettes, or Staples
To get nice stationery stuff.

Account at Fed Ex
We Have an active account with Fed Ex now. The Account number is as follows. <1872-0220-5>. Rachel is the contact person on the account and you should let her know of any changes with it. Also we have Fed Ex Ship 2.0 on the PC and we should try to make it useful. E-forms title is CASI

Personal Use of Office Computers:
I encourage it. It gives us a sense of belonging and means you will have a better knowledge of the machine. You should have your work done before you hang on the IRC for the night...

Changing configurations of the computers:
Make your own bootable disks if you must. If you change the default boot disk, make certain you put it back.

What to do when the printers fail
Change printers. We will have 3 on the network.

What to do when the lights fail
Turn off the computers and reset the circuit breaker that is tripped (not all of them dummy)

What do when all hell breaks out:
Stop Whining.

Vital Office Papers:
Must never walk. They should all be scanned. Right now the scanner software is no good, but the SGI's and network file system will improve matters soon.

Paper Files:
Every file has a hanging folder it lives in, and a kraft insert folder.
The kraft folder goes back into the hanging folder every time. Everything in the kraft folders should eventually be scanned, and only current material retained.

Personal Files:
Make your own copies, and keep your own files, keep your own papers.
Don't keep books or papers from CASI.
Consider keeping scanned copies as much as possible.

Titles
Dr. K is President and Chief Technical Officer (CTO). Lead Genius and Trouble
Chris is Lead Research Technician Franz List look-alike and apprentice genus in training
Rachel is Office Administrator, and Secretary.
She will also be the SWMBO (She Who Must Be Obeyed)

Charged with keeping the two above in line.

Badges:
Hey,
We don't need no stinking Badges.
Actually, we do. Try getting into a government installation without picture ID.
We need to make some picture ID badges.
And get id pictures on the web pages. We need a color digital camera, or at least scan the company pictures.

Corporate Picnic:
yeah, lets go apple picking soon.

Corporate Party:

Vital Information

Dr. D. Karron
PHONE_CELLULAR=917 941 0470
PHONE_HOME=212 686 8748,212 779 0848 (wife, Gail… Daughter Sarah)
Alternate Home is 333 East 33rd Street Apt 21G and 21H
New York, New York 10016
PHONE_OFFICE=212 263 5210
PHONE_FAX=212 263 7190
PHONE_PAGER=Skypager (nationwide):800 759 8888 PIN 46395
PHONE_PAGER2=Pronet (local Metropolitan Region) 212 379 9330 PIN 10896
BIRTHDAY=Oct 25, 1956
SOCIAL_SECURITY=054 42 5466
E_MAIL=Karron@nyu.edu

Mother's Contact Information
KEY=M-KARRON
SALUTATION=Mom
HONORIFIC=Mrs
NAMEF=Marian
NAMEL=Karron
ADDR1=348 East Fulton Street
CITY=Long Beach
STATE=New York
ZIP=11561
BIRTHDAY=June 6, 1930
PHONE_HOME=516 432 1474
TYPE=Family

KEY=C-WEGNER
HONORIFIC=Mr.
NAMEF=Christian M.
NAMEL=Wegner
ADDR1=1670 York Avenue
ADDR2=Apartment 4C

York
STATE=NY
PHONE_HOME=628 6278
ZIP=
TYPE=Colleague

KEY=G-WEGNER
HONORIFIC=Dr.
NAMEF=Gary and Mom's (Birthdays what is your mom's name ?)
NAMEL=Wegner
DEGREE=Ph.D.
ADDR1=P.O. Box 477
ADDR2=Dodge Road,Cornish
CITY=Hanover
STATE=NH
ZIP=03755
STATE=New Hampshire
ZIP=
PHONE_HOME=603 675 5024
TYPE=Colleague

KEY=RACHEL-THARP
HONORIFIC=Ms.
NAMEF=Rachel
NAMEL=Tharp
ADDR1=42 Avenue A at 3rd Street
ADDR2=Apartment2E
CITY=New York
STATE=NY
ZIP=10009
PHONE_HOME=212-529-6964
E-MAIL=Loup Grrrl@aol.com
SOCIAL SECURITY=153586297
COMMENT=Shelby Lynn Lapre and Rachel Tharp
TYPE=Employee
BIRTHDAY=February 8, 1974

EMERGENCY CONTACT=Carey Davis, 212 925 6964

THIS PAGE INTENTIONALLY LEFT BLANK

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS ALBANY, NY 12231-0001

FILING RECEIPT

ENTITY NAME: CASI LLC

DOCUMENT TYPE: MERGER (DOM LLC) COUNTY: NEWY
PROCESS

SERVICE COMPANY: DELANEY CORPORATE SERVICES LTD. SERVICE CODE: 30

CONSTITUENT NAME: COMPUTER AIDED SURGERY, INCORPORATED

FILED:08/30/2002 DURATION:********* CASH#:020830000664 FILM #:020830000640

ADDRESS FOR PROCESS

THE LLC
C/O SOLOMON & BERNSTEIN
NEW YORK, NY 10001-5404

1178 BROADWAY 5TH FL

EFFECT DATE
08/30/2002

REGISTERED AGENT

FILER	FEES	95.00	PAYMENTS	95.00
	FILING	60.00	CASH	0.00
JOEL BERNSTEIN ESQ	TAX	0.00	CHECK	0.00
C/O SOLOMON & BERNSTEIN	CERT	0.00	CHARGE	0.00
1178 BROADWAY 5TH FL	COPIES	10.00	DRAWDOWN	95.00
NEW YORK, NY 10001	HANDLING	25.00	BILLED	0.00
			REFUND	0.00

DOS-1025 (11/89)

State of New York)
Department of State) *ss:*

I hereby certify that the annexed copy has been compared with the original document filed by the Department of State and that the same is a true copy of said original.

Witness my hand and seal of the Department of State on

SEP 05 2002

STATE OF NEW YORK
DEPARTMENT OF STATE

Secretary of State

F020830000 640

CERTIFICATE OF MERGER
of

Computer Aided Surgery, Incorporated

and

CASI LLC

into

CASI LLC

Under Section 1003 of the Limited Liability Company Law

FIRST: The name and jurisdiction of formation or organization of each domestic limited liability company or other domestic business entity that is to merge are:

1. Computer Aided Surgery, Incorporated New York State

2. CASI LLC New York State

SECOND: For each domestic limited liability company and domestic other business entity, the date when its initial Articles of Organization or formation document was filed with Department of State is:

1. Computer Aided Surgery, Inc
Certificate of Incorporation: December 12, 1995

2. CASI LLC
Articles of Organization: July 31, 2002

THIRD: The name of the surviving domestic limited liability company is: CASI LLC.

FOURTH: The agreement of merger has been approved and executed by each of the domestic limited liability companies or domestic other business entities that is a party thereto.

FIFTH: The future effective date of the merger, is to be upon the date of the filing of the Certificate of Merger.

SIXTH: The Secretary of State is designated as agent of the surviving limited liability company upon whom process against it may be served. The post office address within or without

1

this state to which the Secretary of State shall mail a copy of any process against the limited liability company served upon him or her is: CASI LLC c/o Solomon & Bernstein, 1178 Broadway, 5th floor, New York, New York 10001-5404.

SEVENTH: The agreement of merger is on file at the following place of business of the surviving domestic limited liability company: 300 East 33rd Street, Suite 4N, New York, New York 10016.

EIGHTH: A copy of the agreement of merger will be furnished by the surviving domestic limited liability company on request and without cost to any member of any domestic limited liability company or to any person holding an interest in any other business entity that is to merge pursuant to such agreement.

NINTH: There are no changes to the Articles of Organization necessary by reason of the merger.

Computer Aided Surgery, Inc

By Daniel B. Karron, President

CASI LLC

By Abraham Karron, Member

2

F020830000 646

CERTIFICATE OF MERGER

of

Computer Aided Surgery, Incorporated

and

CASI LLC

into

CASI LLC

Under Section 1003 of the Limited Liability Company Law

DRAWDOWN
DELANEY - 30

LCC

Filed by: Joel Bernstein, Esq.
c/o Solomon & Bernstein
1178 Broadway, 5th floor
New York, New York 1001

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED AUG 30 2002
TAX $
BY:

LOANS BY 08/27/2002

TEAM 3

664

3

THIS PAGE INTENTIONALLY LEFT BLANK

CERTIFICATE OF INCORPORATION

OF

Computer Aided Surgery, Incorporated

UNDER SECTION 402 OF THE BUSINESS CORPORATION LAW

* * * * * * *

I, THE UNDERSIGNED, of the age of eighteen years or over, for the purpose of forming a corporation pursuant to Section 402 of the Business Corporation Law of New York, do hereby certify:

FIRST: The name of the corporation is:

Computer Aided Surgery, Incorporated

SECOND: The purposes for which it is formed are:

To engage in any lawful act or activity for which corporations may be organized under the Business Corporation Law provided that the corporation is not formed to engage in any act or activity which requires the consent or approval of any state official, department, board, agency or other body, without such consent or approval first being obtained.

THIRD: The office of the corporation is to be located in the County of New York, State of New York.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is Ten Thousand (10,000) of the par value of One Cent ($.01) each.

FIFTH: The Secretary of State is designated as the agent of the corporation upon whom process against the corporation may be served. The post office address to which the Secretary of State shall mail a copy of any process against the corporation served upon him is: c/o CT Corporation System, 1633 Broadway, New York, New York 10019.

SIXTH: The name and address of the registered agent which is to be the agent of the corporation upon whom process against it may be served, are CT Corporation System, 1633 Broadway, New York, New York 10019.

SEVENTH: No director shall be personally liable to the corporation or its shareholders for damages for any breach of duty in such capacity, except that this provision shall not eliminate or limit the liability of any director if a judgment or other final

adjudication adverse to such director establishes that such director's acts or omissions were in bad faith or involved intentional misconduct or a knowing violation of law or that such director was not legally entitled or that such director's acts violated section 719 of the Business Corporation Law, nor shall this provision eliminate or limit the liability of any director for any act or omission prior to the adoption of this provision.

IN WITNESS WHEREOF, I have made and signed this certificate this 7th day of December, A.D. 1995 and I affirm the statements contained therein as true under penalties of perjury.

Daniel B. Karron, Incorporator
333 East 30th Street, #21H
New York, New York 10016

* * * * *

STATEMENT OF INCORPORATOR
IN LIEU OF ORGANIZATION
MEETING
OF
COMPUTER AIDED SURGERY, INCORPORATED

* * * * *

The certificate of incorporation of this corporation having been filed in the office of the Department of State of the State of New York, the undersigned, being the incorporator named in said certificate, does hereby state that the following actions were taken on this day for the purpose of organizing this corporation:

1. By-laws for the regulation of the affairs of the corporation were adopted by the undersigned incorporator and were inserted in the minute book immediately following the copy of the certificate of incorporation and before this instrument.

2. The following person was unanimously elected as director to hold office until the first annual meeting of stockholders or until his respective successors are elected and qualified:

Daniel B. Karron

Dated, 7 December, 1995

Daniel B. Karron, Incorporator
333 East 30th Street, #21H
New York, New York 10016

6. The PRESIDENT
(Indicate by Title person(s) authorized, for example, President, Treasurer, etc.)

of Corporation, and each of them, and their successors in office, and any other person hereafter authorized on behalf of Corporation to possess a Card ACTING ALONE, may exercise all of the rights and privileges of Corporation with regard to any account linked to the Card.

7. The President
(Indicate by Title person(s) authorized to effect Loans, Advances, etc., for example, President, Vice President, Treasurer, etc.)

of Corporation, signing Singly
(Indicate how Notes, etc. are to be signed, for example, singly, any two, etc.)

are hereby authorized to effect loans and advances and obtain credit at any time for Corporation from Bank and guarantee on behalf of Corporation the obligations of others to Bank), secured or unsecured, and for such loans and advances and credit and guarantees, to make, execute and deliver promissory notes and other written obligations or evidence of indebtedness of Corporation, applications for letters of credit, instruments or guarantee and indemnity and agreements of undertakings, general or specific, with respect to any of the foregoing, and as security for the payment of loans, advances, indebtedness, guarantees and liabilities of, or credit given to, Corporation or others to pledge, hypothecate, mortgage, assign, transfer , grant liens and security interests in, give rights with respect to, endorse and deliver property of any description, real or personal, and any interest therein and evidence of any thereof at any time held by Corporation, and to execute mortgages, deeds of trust, security agreements, instruments of transfer, assignment or pledge, powers of attorney and other agreements or instruments which may be necessary or desirable in connection therewith; and also to sell to, or discount with, Bank, commercial paper, bills receivable, stocks, bonds or any other securities or property at any time held by Corporation, and to that end to endorse, assign, transfer and deliver the same; to execute and deliver instruments or agreements of subordination and assignment satisfactory to Bank and also to give any orders or consents for the delivery, sale, exchange or other disposition of any property or interest therein or evidence thereof belonging to Corporation and at any time in the hands of Bank, whether as collateral or otherwise; and to execute and deliver such agreements, instruments and documents and to such other acts and things as may be necessary or desirable or required by Bank in connection with any of the foregoing and Bank is hereby authorized to honor, accept and execute any of the transactions described above.

8. All loans, discounts and advances heretofore obtained on behalf of Corporation and all notes and other obligations or evidences thereof of Corporation held by Bank are hereby approved, ratified, and confirmed.

9. Corporation does hereby give to Bank a continuing lien for the amount of any and all liabilities and obligations of Corporation to Bank and claims of every nature and description of Bank against Corporation, whether now existing or hereafter incurred, originally contracted with Bank and/or with another or others and now or hereafter owing to or acquired in any manner by Bank, whether contracted by Corporation alone of jointly and/or severally with another or others, absolute or contingent, secured or unsecured, matured or unmatured upon any and all moneys, securities and any and all other property of Corporation and the proceeds thereof, now or hereafter actually or constructively held or received by or in transit in any manner to or from Bank, its correspondents or agents from or for Corporation, whether for safekeeping, custody, pledge, transmission, collection or otherwise coming into the possession of Bank in any way.

10. In case of conflicting claims or disputes, or doubt on Bank's part as to the validity, extent, modification, revocation or exercise of any of the authorities herein contained in Bank may but need not recognize nor give any effect to any notice from any Officer, or from any other person, purporting to cancel, restrict or change any of said authorities, or the exercise thereof, unless Bank is required to do so by the judgment, decree or order of a court having Jurisdiction of the subject matter and of the parties to such conflicting claims or disputes.

11. Corporation agrees to be bound by the Terms and Conditions for Business Accounts and Services currently in effect and as amended hereafter, as well as any signature card, deposit ticket, checkbook,

7. The President
(Indicate by Title person(s) authorized to effect Loans, Advances, etc., for example, President, Vice President, Treasurer, etc.)

of Corporation, signing Singly
(Indicate how Notes, etc. are to be signed, for example, singly, any two, etc.)

are hereby authorized to effect loans and advances and obtain credit at any time for Corporation from Bank and guarantee on behalf of Corporation the obligations of others to Bank), secured or unsecured, and for such loans and advances and credit and guarantees, to make, execute and deliver promissory notes and other written obligations or evidence of indebtedness of Corporation, applications for letters of credit, instruments or guarantee and indemnity and agreements of undertakings, general or specific, with respect to any of the foregoing, and as security for the payment of loans, advances, indebtedness, guarantees and liabilities of, or credit given to, Corporation or others to pledge, hypothecate, mortgage, assign, transfer , grant liens and security interests in, give rights with respect to, endorse and deliver property of any description, real or personal, and any interest therein and evidence of any thereof at any time held by Corporation, and to execute mortgages, deeds of trust, security agreements, instruments of transfer, assignment or pledge, powers of attorney and other agreements or instruments which may be necessary or desirable in connection therewith; and also to sell to, or discount with, Bank, commercial paper, bills receivable, stocks, bonds or any other securities or property at any time held by Corporation, and to that end to endorse, assign, transfer and deliver the same; to execute and deliver instruments or agreements of subordination and assignment satisfactory to Bank and also to give any orders or consents for the delivery, sale, exchange or other disposition of any property or interest therein or evidence thereof belonging to Corporation and at any time in the hands of Bank, whether as collateral or otherwise; and to execute and deliver such agreements, instruments and documents and to such other acts and things as may be necessary or desirable or required by Bank in connection with any of the foregoing and Bank is hereby authorized to honor, accept and execute any of the transactions described above.

8. All loans, discounts and advances heretofore obtained on behalf of Corporation and all notes and other obligations or evidences thereof of Corporation held by Bank are hereby approved, ratified, and confirmed.

9. Corporation does hereby give to Bank a continuing lien for the amount of any and all liabilities and obligations of Corporation to Bank and claims of every nature and description of Bank against Corporation, whether now existing or hereafter incurred, originally contracted with Bank and/or with another or others and now or hereafter owing to or acquired in any manner by Bank, whether contracted by Corporation alone of jointly and/or severally with another or others, absolute or contingent, secured or unsecured, matured or unmatured upon any and all moneys, securities and any and all other property of Corporation and the proceeds thereof, now or hereafter actually or constructively held or received by or in transit in any manner to or from Bank, its correspondents or agents from or for Corporation, whether for safekeeping, custody, pledge, transmission, collection or otherwise coming into the possession of Bank in any way.

10. In case of conflicting claims or disputes, or doubt on Bank's part as to the validity, extent, modification, revocation or exercise of any of the authorities herein contained in Bank may but need not recognize nor give any effect to any notice from any Officer, or from any other person, purporting to cancel, restrict or change any of said authorities, or the exercise thereof, unless Bank is required to do so by the judgment, decree or order of a court having Jurisdiction of the subject matter and of the parties to such conflicting claims or disputes.

11. Corporation agrees to be bound by the Terms and Conditions for Business Accounts and Services, currently in effect and as amended hereafter, as well as any signature card, deposit ticket, checkbook, passbook, statement of account, receipt instrument, document or other agreements, such as but not limited to, funds transfer agreements, delivered or made available to Corporation from Bank and by all notices posted at the office of Bank at which the account of Corporation is maintained, in each case with the same effect as if each and every term thereof were set forth in full herein and made part hereof.

12. The Officers of Corporation or any one or more of them are hereby authorized to act for Corporation in all other matters and transactions relating to any of its business with Bank including, but not limited to, the execution and delivery of any agreements or contracts necessary to effect the foregoing Resolutions.

JPMorgan Chase Bank

CHASE

Corporate Resolutions

I, the undersigned Secretary, hereby certify to JPMorgan Chase Bank, that at a meeting of the Board of Directors of COMPUTER AIDED SURGERY INC NIST ATP DMT PROGRAM ("Corporation") a corporation organized and existing under the laws of NY duly called and duly held on the 21 day of November, 2001, the following Resolutions were duly adopted, and that the said Resolutions have been entered upon the regular minute books of the Corporation, are in accordance with the By-Laws and are now in full force and effect.

RESOLVED:

1. The Officers of Corporation, or any one or more of them, are hereby authorized to open a bank account or accounts from time to time with JPMorgan Chase Bank and its subsidiaries and affiliates (each being hereinafter referred to as "Bank") for and in the name of Corporation with such title or titles as he or they may designate.

2. The President
(Indicate by Title person(s) authorized, for example, President, Treasurer, etc.)

of Corporation, signing Singly
(For purpose of signing items, indicate for example, singly, any two, etc.)

and their successors and any other person hereafter authorized by any means to sign on behalf of Corporation ("Authorized Person(s)") are hereby authorized to sign, by hand or facsimile (including, but not limited to, computer generated) signature(s), checks, drafts, acceptances and other instruments (hereinafter each collectively referred to as "Item(s)"). Notwithstanding the above, any Authorized Person is authorized singly to: (1) initiate Automated Clearing House ("ACH") debits without a signature; (2) initiate payments by use of Depository Transfer Checks ("DTC") without a signature other than the name of Corporation printed on the DTC; or (3) give instructions, by means other than the signing of an Item, with respect to any account transaction, including, but not limited to, the payment, transfer or withdrawal of funds by wire, computer or other electronic means, or otherwise, or of money, credits, items or property at any time held by Bank for account of Corporation ("Instructions").

3. Bank is hereby authorized to honor and pay Items, whether signed by hand or by facsimile (including, but not limited to, computer generated) signature(s). In the case of facsimile signatures, Bank is authorized to pay any Item if the signature, regardless of how or by whom affixed, and whether or not the form of signature used on such Item was actually prepared by or for Corporation, resembles the specimens filed with Bank by Corporation. Bank if further authorized to honor and pay DTCs, ACHs, Instructions, and other orders given singly by any Authorized Person, including such as may bring about or increase an overdraft and such as may be payable to or for the benefit of any Authorized Person or other Officer or employee individually, without inquiry as to the circumstances of the issuance or the disposition of the proceeds thereof and without limit as to amount.

4. Bank is hereby authorized to accept for deposit, for credit, or for collection, or otherwise, Items endorsed by any person or by stamp or other impression in the name of Corporation without inquiry as to the circumstances of the endorsement or any lack or endorsement or the disposition of the proceeds.

5. Any one of the Authorized Person(s) of Corporation are hereby authorized to secure from Bank one or more Chase Business Banking Card(s) (the "Card(s)") on behalf of Corporation which may be used by any cardholder named by such Authorized Person(s) to initiate electronic fund transactions as described in the Chase Business Banking Card Agreement (the "Agreement") with respect to any and all such accounts of Corporation as Corporation or such Authorized Person(s) may designate, including without limitation, transfers from business credit line accounts. Such Authorized Persons(s) be, and each of them hereby is, further authorized to execute and deliver in the name and on behalf of this Corporation an Agreement and supporting

a corporation organized and existing under the laws of NY duly called and duly held on the 21 day of November 2001, the following Resolutions were duly adopted, and that the said Resolutions have been entered upon the regular minute books of the Corporation, are in accordance with the By-Laws and are now in full force and effect.

RESOLVED:

1. The Officers of Corporation, or any one or more of them, are hereby authorized to open a bank account or accounts from time to time with JPMorgan Chase Bank and its subsidiaries and affiliates (each being hereinafter referred to as "Bank") for and in the name of Corporation with such title or titles as he or they may designate.

2. The President
(indicate by Title person(s) authorized, for example, President, Treasurer, etc.)

of Corporation, signing Singly
(For purpose of signing items, indicate for example, singly, any two, etc.)

and their successors and any other person hereafter authorized by any means to sign on behalf of Corporation ("Authorized Person(s)") are hereby authorized to sign, by hand or facsimile (including, but not limited to, computer generated) signature(s), checks, drafts, acceptances and other instruments (hereinafter each collectively referred to as "Item(s)"). Notwithstanding the above, any Authorized Person is authorized singly to: (1) initiate Automated Clearing House ("ACH") debits without a signature; (2) initiate payments by use of Depository Transfer Checks ("DTC") without a signature other than the name of Corporation printed on the DTC; or (3) give instructions, by means other than the signing of an Item, with respect to any account transaction, including, but not limited to, the payment, transfer or withdrawal of funds by wire, computer or other electronic means, or otherwise, or of money, credits, items or property at any time held by Bank for account of Corporation ("Instructions").

3. Bank is hereby authorized to honor and pay Items, whether signed by hand or by facsimile (including, but not limited to, computer generated) signature(s). In the case of facsimile signatures, Bank is authorized to pay any Item if the signature, regardless of how or by whom affixed, and whether or not the form of signature used on such Item was actually prepared by or for Corporation, resembles the specimens filed with Bank by Corporation. Bank if further authorized to honor and pay DTCs, ACHs, Instructions, and other orders given singly by any Authorized Person, including such as may bring about or increase an overdraft and such as may be payable to or for the benefit of any Authorized Person or other Officer or employee individually, without inquiry as to the circumstances of the issuance or the disposition of the proceeds thereof and without limit as to amount.

4. Bank is hereby authorized to accept for deposit, for credit, or for collection, or otherwise, Items endorsed by any person or by stamp or other impression in the name of Corporation without inquiry as to the circumstances of the endorsement or any lack or endorsement or the disposition of the proceeds.

5. Any one of the Authorized Person(s) of Corporation are hereby authorized to secure from Bank one or more Chase Business Banking Card(s) (the "Card(s)") on behalf of Corporation which may be used by any cardholder named by such Authorized Person(s) to initiate electronic fund transactions as described in the Chase Business Banking Card Agreement (the "Agreement") with respect to any and all such accounts of Corporation as Corporation or such Authorized Person(s) may designate, including without limitation, transfers from business credit line accounts. Such Authorized Persons(s) be, and each of them hereby is, further authorized to execute and deliver in the name and on behalf of this Corporation an Agreement and supporting documentation governing the issuance and use of such Cards with such changes, if any, as the Authorized Person(s) executing the same shall approve, and to otherwise conduct any business whatsoever relative to the account(s) and Cards as may be necessary or advisable in order to carry out the full intent and purpose of said Agreement and of these resolutions.

N/A
(Indicate account numbers to be accessed by Card)

13. Bank is hereby released from any liability and shall be indemnified against any loss, liability or expense arising from honoring any of these Resolutions.

14. Subject to paragraph 10 above, each of the foregoing Resolutions and the authority thereby conferred shall remain in full force and effect until written notice of revocation or modification by presentation of new Corporate Resolutions and signature cards shall be received by Bank; provided that such notice shall not be effective with respect to any revocation or modification ot said authorities until Bank shall have had a reasonable opportunity to act thereon following receipt of such notice or with respect to any checks or other instruments for the payment of money or the withdrawal of funds dated on or prior to the date of such notice, but presented to Bank after the receipt of such notice. The Secretary or any Assistant Secretary or any other Officer of Corporation is hereby authorized and directed to certify, under the seal of Corporation or not, but with like effect in the latter case, to Bank the foregoing Resolutions, the names of the Officers and other representatives of Corporation and any changes from time to time in the said Officers and representatives and specimens or their respective signatures. Bank may conclusively assume that persons at any time certified to it to be Officers or other representatives of Corporation continue as such until receipt by Bank of written notcie to the contrary.

I FURTHER CERTIFY that the persons herein designated as Officers of Corporation have been duly elected to and now hold the offices in Corporation set opposite their respective names and that the following are the authentic, official signatures of the said respective Officers and of the named signatories who are not Corporate Officers, to wit:

Name (Typewritten or Printed)	Office	Signature
x Dr. D~~aniel~~ B. Kerron	President	
	Vice President	
	Secretary	
	Treasurer	

IN WITNESS WHEREOF, I have hereunto set ~~my~~ hand as Secretary and affixed the seal of the said Corporation this 21 day of November, 2021.

- Attest (Second Officer)

Secretary

Signature

Title

789

new Corporate Resolutions and signature cards shall be received by Bank, provided that such notice shall not be effective with respect to any revocation or modification ot said authorities until Bank shall have had a reasonable opportunity to act thereon following receipt of such notice or with respect to any checks or other instruments for the payment of money or the withdrawal of funds dated on or prior to the date of such notice, but presented to Bank after the receipt of such notice. The Secretary or any Assistant Secretary or any other Officer of Corporation is hereby authorized and directed to certify, under the seal of Corporation or not, but with like effect in the latter case, to Bank the foregoing Resolutions, the names of the Officers and other representatives of Corporation and any changes from time to time in the said Officers and representatives and specimens or their respective signatures. Bank may conclusively assume that persons at any time certified to it to be Officers or other representatives of Corporation continue as such until receipt by Bank of written notcie to the contrary.

I FURTHER CERTIFY that the persons herein designated as Officers of Corporation have been duly elected to and now hold the offices in Corporation set opposite their respective names and that the following are the authentic, official signatures of the said respective Officers and of the named signatories who are not Corporate Officers, to wit:

Name (Typewritten or Printed)	Office	Signature
x Dr. David B. Karron	President	
	Vice President	
	Secretary	
	Treasurer	

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary and affixed the seal of the said Corporation this 21 day of November, 2021.

• Attest (Second Officer)

Secretary

Signature

Title

• Note: In case the Secretary is authorized to sign by the above Resolutions, this certificate should be attested by a second Officer of Corporation.

Form507.2

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	12/31/2001	10/01/2001	12/31/2001

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays		$219,582.58	$219,582.58
b. Refunds, rebates, etc.			
c. Program income used in accordance with the deduction alternative			
d. Net outlays *(Line a, less the sum of lines b and c)*		$219,582.58	$219,582.58
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			
f. Other Federal awards authorized to be used to match this award			
g. Program income used in accordance with the matching or cost sharing alternative			
h. All other recipient outlays not shown on lines e, f or g		$9,582.58	$9,582.58
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*		$9,582.58	$9,582.58
j. Federal share of net outlays *(line d less line i)*		$210,000.00	$210,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*		$210,000.00	$210,000.00
o. Total Federal funds authorized for this funding period		$210,000.00	$210,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FE-1

See Legend FF-16

FINANCIAL STATUS REPORT

(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
01/01/2002	03/31/2002	10/01/2001	03/31/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative	
a. Total outlays	$219,582.58	$188,213.64	$407,796.22	F
b. Recipient share of outlays	$9,582.58	$8,213.64	$17,796.22	F
c. Federal share of outlays	$210,000.00	$180,000.00	$390,000.00	F
d. Total unliquidated obligations				
e. Recipient share of unliquidated obligations				
f. Federal share of unliquidated obligations				
g. Total Federal share (Sum of lines c and f)	$210,000.00	$180,000.00	$390,000.00	F
h. Total Federal funds authorized for this funding period	$210,000.00	$180,000.00	$390,000.00	F
i. Unobligated balance of Federal funds (Line h minus line g)				

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

FF-2

See Legend 79 FF-6

FINANCIAL STATUS REPORT

(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	04/01/2002	06/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative	
a. Total outlays	$407,796.22	$208,726.84	$616,523.06	F
b. Recipient share of outlays	$17,796.22	$8,726.84	$26,523.06	F
c. Federal share of outlays	$390,000.00	$200,000.00	$590,000.00	F
d. Total unliquidated obligations				
e. Recipient share of unliquidated obligations				
f. Federal share of unliquidated obligations				
g. Total Federal share (Sum of lines c and f)			$590,000.00	F
h. Total Federal funds authorized for this funding period			$800,000.00	
i. Unobligated balance of Federal funds (Line h minus line g)			$210,000.00	F

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

FF-7

See Legend 793 F-6

FINANCIAL STATUS REPORT

(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☒ Yes ☐ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	07/01/2002	09/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative	
a. Total outlays	$616,523.06	$212,976.94	$829,500.00	F
b. Recipient share of outlays	$26,523.06	$2,976.94	$29,500.00	F
c. Federal share of outlays	$590,000.00	$210,000.00	$800,000.00	F
d. Total unliquidated obligations				
e. Recipient share of unliquidated obligations				
f. Federal share of unliquidated obligations				
g. Total Federal share (Sum of lines c and f)			$800,000.00	F
h. Total Federal funds authorized for this funding period			$800,000.00	A
i. Unobligated balance of Federal funds (Line h minus line g)			$0.00	F

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

See Legend

FF-A

FINANCIAL STATUS REPORT
(Short Form)

(for information)

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry

1, 2 and 3. Self-explanatory.

4. Enter the employer identification number assigned by the U.S. Internal Revenue Service.

5. Space reserved for an account number or other identifying number assigned by the recipient.

6. Check **yes** only if this is the last report for the period shown in item 8.

7. Self-explanatory.

8. Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."

9. Self-explanatory.

10. The purpose of columns, I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in **the same funding period**. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.

10a. Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.

10b. Self-explanatory.

10c. Self-explanatory.

10d. Enter the amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.

Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.

Do not include any amounts on line 10d that have been included on lines 10a, b or c.

On the final report, line 10d must be zero.

10e, f, g, h and i. Self-explanatory.

11a. Self-explanatory.

11b. Enter the indirect cost rate in effect during the reporting period.

11c. Enter the amount of the base against which the rate was applied.

11d. Enter the total amount of indirect costs charged during the report period.

11e. Enter the Federal share of the amount in 11d.

Note: If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

Form 269/269A

Legend

√ agreed to prior report

F footer and/or cross footer

√1 agreed ledger check log for award funding rec'd during the period reported

A agreed to A+P award funding for first year

X1 reports recipient's match which were not made to projects

X2 includes recipient's match which were not made to projects (see X1)

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Form 269/269A

Exceptions Noted

Client match was reported as a source of funds. Client match was not made.

Funds disbursed by client were a repayment of funds which were "borrowed" for business / personal reasons from NIST funds.

Above was discussed with Dr. Kaun
Ledger was adjusted to not report "match."

FORM 272

Form 272

Reports were provided for the following months:

November 2001	EE-1
December 2001	EE-2
February 2002	EE-3
March	EE-4
April	EE-5
May	EE-6
June	EE-7
July	EE-8
September	EE-9

Reports were not provided for

Oct 2001 (not an expense - no funding used until 10/26/02

Jan 2002

August 2002

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgeru, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO.: 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: November 1, 2001

TO *(month, day, year)*: November 30, 2001

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period — rec'd 10/26/01	$ 150,000.00 V
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	$150,000.00 F
f. Gross disbursements	150,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	$150,000.00 F
i. Adjustments of prior periods	
j. Cash on hand end of period — D-C (12463 92)	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days

13. OTHER INFORMATION

a. Interest Income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: D.B. Karron

DATE REPORT SUBMITTED: Decmber 19, 2001

TYPED OR PRINTED NAME AND TITLE: Dr.D.B. Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: December 1, 2001

TO *(month, day, year)*: December 31, 2001

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period (rec'd 12/5/01)	$ 60,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	$60,000.00
f. Gross disbursements	60,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	$60,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period (C 12/11/01)	$ 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: D B Karron PhD — D. B. Karron, Ph.D. President and C.T.O. — D B Karron

DATE REPORT SUBMITTED: January 11, 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

sf272dec.max

See Legend EE-11

801

EE-2

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: February 1, 2002

TO *(month, day, year)*: February 28, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	$ 60,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	60,000.00
f. Gross disbursements	60,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	60,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period	$ 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE:

DATE REPORT SUBMITTED:

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

3. FEDERAL EMPLOYER IDENTIFICATION NO. ► 13-3889180

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: March 1, 2002

TO *(month, day, year)*: March 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a.	Cash on hand beginning of reporting period — rec'd 2/20/02	$ 60,000.00
b.	Letter of credit withdrawls	
c.	Treasury check payments	
d.	Total receipts *(Sum of lines b and c)*	
e.	Total cash available *(Sum of lines a and d)*	60,000.00
f.	Gross disbursements	60,000.00
g.	Federal share of program income	
h.	Net disbursements *(Line f minus line g)*	60,000.00
i.	Adjustments of prior periods	
j.	Cash on hand end of period — C 42063.50	$ X1 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: DBKarron

DATE REPORT SUBMITTED: 3/10/2001

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

See Legend EE-11

803

EE-4

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: April 1, 2002

TO *(month, day, year)*: April 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	rec'd 3/22/02	$ 60,000.00 ✓1
b. Letter of credit withdrawls		
c. Treasury check payments		
d. Total receipts *(Sum of lines b and c)*		
e. Total cash available *(Sum of lines a and d)*		60,000.00 F
f. Gross disbursements		60,000.00 x2
g. Federal share of program income		
h. Net disbursements *(Line f minus line g)*		60,000.00 F
i. Adjustments of prior periods		
j. Cash on hand end of period	C (1930 42)	$ x1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: DBK Karron

DATE REPORT SUBMITTED: 6/13/2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-6434
272-103

STANDARD FORM 272 (Rev. 7-87)
Prescribed by OMB Circulars A-102 and A-110

See Legend EE-11

EE-5

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: May 1, 2002

TO *(month, day, year)*: May 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period (rec'd 5/1/02)	$ 70,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	70,000.00
f. Gross disbursements	70,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	70,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period (C 70996.56)	$ X1 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

- 70000.00 funding for Grant	
a. Interest income: 996.56	$ balance for report
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 14-06-2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: June 1, 2002

TO *(month, day, year)*: June 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a.	Cash on hand beginning of reporting period (need 5/21/02 Y)	$ 70,000.00 A1
b.	Letter of credit withdrawls	
c.	Treasury check payments	
d.	Total receipts *(Sum of lines b and c)*	
e.	Total cash available *(Sum of lines a and d)*	70,000.00 F
f.	Gross disbursements	70,000.00 X2
g.	Federal share of program income	
h.	Net disbursements *(Line f minus line g)*	70,000.00 F
i.	Adjustments of prior periods	
j.	Cash on hand end of period (C 8754.16)	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 12 July 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-018-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

See Legend

FE-11

806

FE-7

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: July 1, 2002

TO *(month, day, year)*: July 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	recd 7/2/02	$ 70,000.00
b. Letter of credit withdrawls		
c. Treasury check payments		
d. Total receipts *(Sum of lines b and c)*		
e. Total cash available *(Sum of lines a and d)*		70,000.00 F
f. Gross disbursements		70,000.00 X2
g. Federal share of program income		
h. Net disbursements *(Line f minus line g)*		70,000.00 F
i. Adjustments of prior periods		
j. Cash on hand end of period	C 64612.66 − 70 000.00 − 538.54 F	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest Income — $ Balance for report — Funding for Qtr

b. Advances to subgrantees or subcontractors — $

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: Dr. D B Karron

DATE REPORT SUBMITTED: 12 Aug 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

See Legend EE-11

EE-8

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A.)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: September 1, 2002

TO *(month, day, year)*: September 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period rec'd 9/6/02	$ 70,000.00 ✓
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	70,000.00 F
f. Gross disbursements	70,000.00 X2
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	70,000.00 F
i. Adjustments of prior periods	
j. Cash on hand end of period − 59492 59 C	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 15 Oct 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-6434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

See Legend 80E-11

INSTRUCTIONS (for information)

Public reporting burden for this collection of information is estimated to average 120 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0003), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

Please type or print legibly. Items 1, 2, 8, 9, 10, 11d, 11e, 11h, and 15 are self explanatory, specific instructions for other items are as follows:

Item	Entry
3	Enter Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service or the FICE (institution) code.
4	If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272A, Report of Federal Cash Transactions - Continued. Enter Federal grant number, agreement number, or other identifying numbers if requested by sponsoring agency.
5	This space reserved for an account number or other identifying number that may be assigned by the recipient.
6	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.
7	Enter the voucher number of the last letter-of-credit payment voucher (Form TUS 5401) that was credited to your account.
11a	Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.
11b	Enter total amount of Federal funds received through payment vouchers (Form TUS 5401) that were credited to your account during the reporting period.
11c	Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.
11f	Enter the total Federal cash disbursements, made during the reporting period, including cash received as program income. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors; the gross amount of direct salaries and wages, including the employee's share of benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.
11g	Enter the Federal share of program income that was required to be used on the project or program by the terms of the grant or agreement.
11i	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for which adjustment was made, and enter an explanation for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
11j	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
12	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
13a	Enter the amount of interest earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
13b	Enter the amount of advance to secondary recipients included in item 11h.
14	In addition to providing explanations as required above, give additional explanation deemed necessary by the recipient and for information required by the Federal sponsoring agency in compliance with governing legislation. Use plain sheets of paper if additional space is required.

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Form 272

Legend

V agreed to award & funding #'s. Date inputted in pencil was obtained from G/L cash receipts / disbursement registers

F footed

C cash balances from G/L and receipts / disbursements registers at end of period reported (see X1)

D Cash balances referenced in C were from CASI register. NIST bank account was not yet established. Not regarded as an exception.

E

X1 Cash balances reported did not agree to cash balances in G/L

X2 did not report actual project expenses as req'd by reports

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Attn 222

Exceptions Noted

1. Reports were not available / provided for Jan 2002 & August 2002

2. Reports reviewed were not properly prepared (see Legend X-1 & X-2)

DOCUMENTS PBC

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See Instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGE

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST: 1

6. EMPLOYER IDENTIFICATION NUMBER: 13-388-9180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER:

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): Oct 1, 2001
TO (month, day, year): Oct 31,2001

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street, Suite 4N
City, State and ZIP Code: New York, New York 10016

10. PAYEE (Where check is to be sent if different than item 9)
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➤		(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)		$ 0	$	$	$
b. Less: Cumulative program income		0			
c. Net program outlays (Line a minus line b)		0			
d. Estimated net cash outlays for advance period		$150,000			
e. Total (Sum of lines c & d)		$150,000			
f. Non-Federal share of amount on line e		$150,000			
g. Federal share of amount on line e		$150,000			
h. Federal payments previously requested		0			
i. Federal share now requested (Line g minus line h)					
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month				
	2nd month				
	3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (Line a minus line b)	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13.	CERTIFICATION	
I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL D. B. Karron PhD D. B. Karron, Ph.D. President and C.E.O. TYPED OR PRINTED NAME AND TITLE Dr. D. B. Karron	DATE REQUEST SUBMITTED 12 Oct 2001 TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212 686 8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET, SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11c, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c), is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity.

Item	*Entry*
	If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts). In the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 BACK (Rev. 2-92)

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See Instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGE

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-388 9180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER:

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): November 1, 2001
TO (month, day, year): November 30, 2001

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10017

10. PAYEE (Where check is to be sent if different than item 9)
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)	$	$	$	$
b. Less: Cumulative program income				
c. Net program outlays (Line a minus line b)				
d. Estimated net cash outlays for advance period	$60,000			
e. Total (Sum of lines c & d)				
f. Non-Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested	$150,000			
i. Federal share now requested (Line g minus line h)				
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (Line a minus line b)	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13.	CERTIFICATION	
I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL D. B. Karron, Ph.D. President and C.T.O.	DATE REQUEST SUBMITTED November 16, 2001 TELEPHONE (AREA CODE, NUMBER, EXTENSION) +1 (212) 686 8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET, SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11c, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c), is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity.

Item	*Entry*
	If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 BACK (Rev. 2-92)

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: February 1, 2002
TO *(month, day, year)*: February 28, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►		(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*		$ 282,308.65	$	$	$ 282,308.65
b. *Less:* Cumulative program income		0.00			0.00
c. Net program outlays *(Line a minus line b)*		282,308.65			282,308.65
d. Estimated net cash outlays for advance period		62,735.26			62,735.26
e. Total *(Sum of lines c & d)*		345,043.91			345,043.91
f. Non-Federal share of amount on line e		15,043.91			15,043.91
g. Federal share of amount on line e		330,000.00			330,000.00
h. Federal payments previously requested		270,000.00			270,000.00
i. Federal share now requested *(Line g minus line h)*		60,000.00	0.00	0.00	60,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month	60,000.00			60,000.00
	2nd month	60,000.00			60,000.00
	3rd month	60,000.00			60,000.00

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$ 0.00

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D. B. Karron, Ph.D. President and C.E.O.	DATE REQUEST SUBMITTED January 11, 2002
	TYPED OR PRINTED NAME AND TITLE Dr D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item — *Entry*

2 Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.

4 Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.

6 Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.

7 This space is reserved for an account number or other identifying number that may be assigned by the recipient.

8 Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.

Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.

11 The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.

11a Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.

11b Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.

11d Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.

13 Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: March 1, 2002
TO *(month, day, year)*: March 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►		(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*		$	$	$	$ 345,095.88
b. *Less:* Cumulative program income					0.00
c. Net program outlays *(Line a minus line b)*					345,095.88
d. Estimated net cash outlays for advance period					62,698.21
e. Total *(Sum of lines c & d)*					407,794.09
f. Non-Federal share of amount on line e					17,794.09
g. Federal share of amount on line e					390,000.00
h. Federal payments previously requested					330,000.00
i. Federal share now requested *(Line g minus line h)*					60,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month				60,000.00
	2nd month				60,000.00
	3rd month				60,000.00

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$ 0.00

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "Total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: April 1, 2002
TO *(month, day, year)*: April 30, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 407,821.82
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				407,821.82
d. Estimated net cash outlays for advance period				62,741.81
e. Total *(Sum of lines c & d)*				470,563.63
f. Non-Federal share of amount on line e				20,563.63
g. Federal share of amount on line e				450,000.00
h. Federal payments previously requested				390,000.00
i. Federal share now requested *(Line g minus line h)*				60,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "Total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): May 1, 2002
TO (month, day, year): May 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 476,783.10
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				476,783.10
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				543,728.30
f. Non-Federal share of amount on line e				23,728.30
g. Federal share of amount on line e				520,000.00
h. Federal payments previously requested				450,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 4/10/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED — a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT; b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

8. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST — FROM (month, day, year): June 1, 2002 TO (month, day, year): June 30, 2002

9. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 549,973.55
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				549,973.55
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				616,918.75
f. Non-Federal share of amount on line e				26,918.75
g. Federal share of amount on line e				590,000.00
h. Federal payments previously requested				520,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 5/13/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) BacF

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: July 1, 2002
TO *(month, day, year)*: July 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 621,853.37
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				621,853.37
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				688,798.57
f. Non-Federal share of amount on line e				28,798.57
g. Federal share of amount on line e				660,000.00
h. Federal payments previously requested				590,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts). In the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: August 1, 2002
TO *(month, day, year)*: August 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ▶		(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*		$	$	$	$ 694,907.77
b. *Less:* Cumulative program income					0.00
c. Net program outlays *(Line a minus line b)*					694,907.77
d. Estimated net cash outlays for advance period					66,945.20
e. Total *(Sum of lines c & d)*					761,852.97
f. Non-Federal share of amount on line e					31,852.97
g. Federal share of amount on line e					730,000.00
h. Federal payments previously requested					660,000.00
i. Federal share now requested *(Line g minus line h)*					70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month				
	2nd month				
	3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION *(Continued on Reverse)* STANDARD FORM 270 (Rev. 7-97) Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED July 17 2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED — a. Mark one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT; b. Mark applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANR1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST — FROM (month, day, year): September 1, 2002 — TO (month, day, year): September 30, 2002

9. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)	$	$	$	$ 769,554.40
b. Less: Cumulative program income				0.00
c. Net program outlays (Line a minus line b)				769,544.40
d. Estimated net cash outlays for advance period				66,945.60
e. Total (Sum of lines c & d)				836,500.00
f. Non-Federal share of amount on line e				36,500.00
g. Federal share of amount on line e				800,000.00
h. Federal payments previously requested				730,000.00
i. Federal share now requested (Line g minus line h)				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (Line a minus line b)	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13 **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "Total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

3. FEDERAL EMPLOYER IDENTIFICATION NO.: 133999180

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: October 1, 2002

TO *(month, day, year)*: October 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*		
	a. Cash on hand beginning of reporting period	$ 100,000
	b. Letter of credit withdrawls	
	c. Treasury check payments	
	d. Total receipts *(Sum of lines b and c)*	
	e. Total cash available *(Sum of lines a and d)*	100,000
	f. Gross disbursements	100,000
	g. Federal share of program income	
	h. Net disbursements *(Line f minus line g)*	100,000
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$ 0

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING ____ Days	13. OTHER INFORMATION	
	a. Interest income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE:

DATE REPORT SUBMITTED:

TYPED OR PRINTED NAME AND TITLE: President : Dr. D.B. Karron

TELEPHONE *(Area Code, Number, Extension)*: (212) 686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-018-5434
272-103

STANDARD FORM 272 (Rev. 7-87)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts). In the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: April 1, 2002

TO *(month, day, year)*: April 30, 2002

11. STATUS OF FEDERAL CASH

(See specific instructions on the back)

a. Cash on hand beginning of reporting period	$ 60,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	60,000.00
f. Gross disbursements	60,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	60,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period	$ -1930. 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: D B Karron

DATE REPORT SUBMITTED: 6/13/2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

3. FEDERAL EMPLOYER IDENTIFICATION NO.: 133999180

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: October 1, 2002

TO *(month, day, year)*: October 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*		
	a. Cash on hand beginning of reporting period	$ 100,000
	b. Letter of credit withdrawls	
	c. Treasury check payments	
	d. Total receipts *(Sum of lines b and c)*	
	e. Total cash available *(Sum of lines a and d)*	100,000
	f. Gross disbursements	100,000
	g. Federal share of program income	
	h. Net disbursements *(Line f minus line g)*	100,000
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$ 2531 0

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days	13. OTHER INFORMATION	
	a. Interest Income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE:

DATE REPORT SUBMITTED:

TYPED OR PRINTED NAME AND TITLE: President : Dr. D.B. Karron

TELEPHONE *(Area Code, Number, Extension)*: (212) 686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-87)
Prescribed by OMB Circulars A-102 and A-110

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Technical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

(Administrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

2. GRANTS OFFICER

The Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

3. GRANTS SPECIALIST

The Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

4. PROGRAM OFFICERS

a. The Technical Manager's name, address, and telephone number are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3176

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01, 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from October 1, 2001 through September 30, 2002 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

HS

SCANNED

FORM CD-450 (REV 10/98) U.S. DEPARTMENT OF COMMERCE	GRANT X COOPERATIVE AGREEMENT
FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Cl. 4110 Req. No 1/472-2136 $800,000.00
RECIPIENT NAME Computer Aided Surgery, Inc.	AWARD NUMBER 70NANB1H3050
STREET ADDRESS 300 East 33rd Street, Suite 4N	FEDERAL SHARE OF COST $800,000.00 800,000
CITY, STATE, ZIP CODE New York, NY 10016	RECIPIENT SHARE OF COST $ 36,500.00 36,500
AWARD PERIOD October 1, 2001 through September 30, 2004 (project period)*	TOTAL ESTIMATED COST $843,000.00 * 836,500
AUTHORITY P.L. 100-418, Section 5131 (codified at 15 USC 278n) as modified by P.L. 102-245	
CFDA NO. AND PROJECT TITLE 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607 Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies	

This Award approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, two signed Award documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Award.

X Department of Commerce Financial Assistance Standard Terms and Conditions

X Special Award Conditions

X Line Item Budget

X 15 CFR Part 14, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations

☐ 15 CFR Part 24, Uniform Administrative Requirements for Grants and Agreements to State and Local Governments

☐ OMB Circular A-21, Cost Principles for Educational Institutions

☐ OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments

☐ OMB Circular A-122, Cost Principles for Nonprofit Organizations

X 48 CFR Part 31, Contract Cost Principles and Procedures

☐ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

X Other(s) General Terms and Conditions, Advanced Technology Program (ATP)(8/01); Program Specific Audit Guidelines for ATP Cooperative Agreements with Single Companies (9/99)

* Multi-year Project. See Special Award Condition # 06.

B-AE93-N-C-F-N-A-36-51000 EIN: 13-388-9180 472/B.J.Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER	TITLE	DATE
Marilyn Goldstein	GRANTS OFFICER	9-29-01
TYPED NAME AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	TITLE	DATE

3

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): June 1, 2002
TO (month, day, year): June 30, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 549,973.55
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				549,973.55
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				616,918.75
f. Non-Federal share of amount on line e				26,918.75
g. Federal share of amount on line e				590,000.00
h. Federal payments previously requested				520,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 5/13/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

AMENDEMENT TO AUDIT ENGAGEMENT LETTER DATED SEPTEMBER 6, 2002

September 19, 2003

Dr. D. B. Karron
CASI LLC
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

The purpose of this letter is to confirm our understanding of the amended terms and unanticipated events of our engagement as the independent accountant of CASI LLC, formerly Computer Aided Surgery, Inc.

Entity Change

We were advised during February 2003 that CASI LLC was established in New York State effective August 30, 2002, and effective the same date, Computer Aided Surgery, Inc. merged into CASI LLC.

Timing

The audit reports, which were originally due by December 31, 2002, were postponed to allow additional time to submit a revised budget and receive its approval from NIST. The purpose of this submission was to obtain an approved budget that would allow the cost of equipment in access of that which would be allowed under the existing budget. The audit submission due date was extended for 90 days by NIST, but the new budget was not approved by that time.

The completion of the audit was postponed because the rejection of an additional extension was not received until the individual tax season during which work on the audit was not possible.

The completion of the audit was again postponed to allow CASI to develop and implement procedures, so as to mitigate anticipated negative findings.

Field work was completed on June 27, 2003, however, additional information that we requested prior to the completion of field work was not provided in a timely manner.

Fees

not billed

Additional fees were required as result of the audit postponement and additional time that was required to perform the audit due to the condition of your records and filing system. Your Business Manager approved and you paid $2,500 for such additional fees.

Excess costs for long distance phone calls and travel from your office at late hours will be billed.

Please sign this letter, as indicated below, to confirm our amended agreement and understanding of events. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

Very truly yours,

Joan M. Hayes, CPA, LLC

The amended terms and occurrence of events as set forth in this letter is agreed to.

CASI LLC

By: _____
(Signature)
Dr. D. B. Karron

JOAN M. HAYES, CPA, LLC

503 Grasslands Road
Suite 108
Valhalla, NY 10595
Phone: 914-345-0353
Fax: 914-345-0354

380 Lexington Avenue
Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1875

September 6, 2002

Dr. D. B. Karron, President
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

The purpose of this letter is to confirm our understanding of the terms of our engagement as the independent accountant of Computer Aided Surgery, Inc. (CASI).

Services and Related Reports

We will audit the following program-specific financial statement of CASI and deliver the following services at September 30, 2002 and for the year then ending:

- Audit the *Schedule of Fund Sources and Project Costs* for Advanced Technology Program (ATP) Cooperative Agreement Award Number 70NANB1H3050.

- Conduct an examination-level attestation engagement of management's assertions regarding compliance with specified requirements applicable to the ATP Cooperative Agreement referred to above.

We will perform our audit and examination of the management assertions in accordance with the *Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies*, issued by the U. S. Department of Commerce, Office of Inspector General, National Institute of Standards and Technology, September 1999.

Upon completion of our audit and compliance examination, we will provide you with the following audit reports and other required documents:

- Our audit report on the *Schedule of Fund Sources and Project Costs* of the ATP award.

- Our report on management's assertions regarding CASI's compliance with specified requirements applicable to the ATP award.

- A management letter documenting the reportable conditions or material weaknesses, if any are noted in the audit of the *Schedule of Fund Sources and Project Costs* or during the examination of the management assertions.

- A Schedule of Findings and Questioned Costs if applicable. This schedule, if applicable, will include all material noncompliance with provisions of laws, regulations, or the cooperative agreement. It will also include, if applicable, all known questioned costs which are greater than $10,000 identified through the audit of the *Schedule of Fund Sources and Project Costs* or the examination of the management assertions.

If, for any reasons caused by you or relating to the affairs of CASI, we are unable to complete the audit and compliance examination, we may decline to issue our reports as a result of this engagement.

Our Responsibilities and Limitations

The objective of the audit is the expression of an opinion on the ATP program-specific financial statement. We will be responsible for performing the audit in accordance with generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the program-specific financial statement is free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the program-specific financial statement, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

The objective of the compliance examination is the expression of an opinion on management's assertions regarding compliance with laws and regulations applicable to the ATP award. We will be responsible for performing the attestation engagement in accordance with *Government Auditing Standards* and the standards contained in the *Statement of Standards for Attestation Engagements (SSAE) No. 3, Compliance Attestations*, as amended by *SSAE No. 9, Statement of Standards for Attestation Engagements Nos. 1, 2, and 3*, issued by the American Institute of Certified Public Accountants (AICPA). Accordingly, the attestation engagement will include examining, on a test basis, evidence regarding CASI's compliance with those requirements and performing such other procedures as we consider necessary under the circumstances. Our compliance examination will not provide a legal determination on CASI's compliance with specified requirements.

We will design our audit and compliance examination to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the program-specific financial statement as well as other illegal acts having a direct and material effect on financial statement amounts. Our audit and compliance examination will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statement. It is important to recognize that there are inherent limitations in the auditing process. Audits and compliance examinations are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Audits and compliance examinations are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an audit or compliance examination designed and executed in accordance with generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any illegal act, material errors, or evidence that fraud may exist identified during our audit and compliance examination.

The audit and compliance examination will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of a possible interest to a third party will not be specifically addressed, and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Management's Assertions

The assertions of management, noncompliance of which could adversely affect CASI's ability to report financial data or comply with the specified requirements related to the *Schedule of Fund Sources and Project Costs* for the ATP Cooperative Agreement referred to above, include the following:

- The cost-share established by the budget in the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

- Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

- Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and sub awards have not been made to any organizations or its principles listed in the *List of Parties Excluded from Federal Procurement or Nonprocurement Programs*, issued by General Service Administration.

- The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

- The agreements entered into with subcontractors/subrecipients require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Management's Responsibilities

The program-specific financial statement referred to above is the responsibility of the management of CASI. In this regard, management is responsible for properly recording transactions in the accounting records and for establishing and maintaining internal control sufficient to permit the preparation of financial statements in conformity with the ATP award requirements. Management is responsible for adjusting the program-specific financial statement to correct material misstatements, if any, and for affirming to us that the effects of any uncorrected misstatements brought to its attention by us are immaterial, both individually and in the aggregate, to the program-specific financial statement taken as a whole. Compliance with laws, regulations, contracts, and cooperative agreements applicable to CASI also is the responsibility of CASI's management.

Management is responsible for making available to us, on a timely basis, all of CASI's original accounting records and related information, documentation of compliance matters and organization personnel to whom we may direct inquiries. As required by generally accepted auditing standards and *Government Auditing Standards*, we will make specific inquiries of management and others about the representations embodied in the program-specific financial statement and the effectiveness of internal control over financial reporting. Generally accepted auditing standards also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit and compliance examination tests, the responses to our inquiries, and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the program-specific financial statement and the management assertions.

Release and Indemnification

Because of the importance of oral and written representations to an effective audit, CASI releases Joan M. Hayes, CPA, LLC and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management. Further, in no event shall Joan M. Hayes, CPA, LLC be liable to CASI, whether a claim be in tort, contract or otherwise (a) for any amount in excess of the total professional fees paid by CASI under this engagement letter, or (b) for any consequential, indirect, lost profit, or similar damages relating to Joan M. Hayes, CPA, LLC's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Joan M. Hayes, CPA, LLC relating to such services.

In addition, CASI agrees to indemnify and hold harmless Joan M. Hayes, CPA, LLC and its personnel from any and all claims, liabilities, costs, and expenses relating to Joan M. Hayes, CPA, LLC's services under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Joan M. Hayes, CPA, LLC relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, CASI and Joan M. Hayes, CPA, LLC agree not to demand a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services and fees for this engagement.

Timing and Fees

Completion of our work is subject to, among other things, (a) appropriate cooperation from CASI's personnel including timely preparation of necessary schedules, (b) timely responses to our inquiries, and (c) timely communication of all significant accounting and financial reporting matters. When and if for any reason CASI is unable to provide such schedules, information, and assistance, Joan M. Hayes, CPA, LLC and CASI will mutually revise the fee to reflect additional services, if any, required of us to complete the engagement.

Our fee estimates are based on the levels of service provided and the time required to perform the services. Hourly rates vary according to the degree of responsibility and experience involved. We estimate our fees for this audit engagement will be $10,000, exclusive of out-of-pocket expenses, subject to the terms and conditions above. We also will bill you for our reasonable out-of-pocket expenses related to this engagement. We will advise management should any other circumstances arise which may cause actual time to exceed that estimate.

Our fees will be billed as follows:

Date	Amount
September 10, 2002	$2,500
October 10, 2002	$2,500
November 10, 2002	$2,500
December 10, 2002	$2,500

Expenses will be billed on a monthly basis as incurred. Invoices rendered are due and payable upon receipt.

Other Matters

Any additional service(s) that you may request and we agree to provide will be the subject of separate written agreement(s).

As your independent accountant, it is expressly understood that we cannot perform services to maintain or prepare your basic accounting records, post transactions to financial records or other records that subsequently provide data to the financial records, process and post your payroll transactions, supervise your accounting and/or system personnel, design your system(s), make management decisions, or any other function that could result in the audit of our own work or provision of services that are significantly material to the subject matter of our audits.

We may be requested to make certain working papers or related documents available to the Secretary of Commerce, the Office of Inspector General, the U. S. General Accounting Office, or their representatives pursuant to authority given to them by law or regulation. If requested, access to such working papers and documents will be provided under the supervision of Joan M. Hayes, CPA, LLC personnel. Furthermore, upon request, we may provide copies of selected working papers to the above regulators. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

CASI agrees that it will not, directly or indirectly, agree to assign or transfer any claim against Joan M. Hayes, CPA, LLC arising out of this engagement to anyone.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. The agreements of CASI and Joan M. Hayes, CPA, LLC contained in this engagement letter shall survive the completion or termination of this engagement.

Please sign this letter, as indicated below, to confirm our agreement. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

Very truly yours,

Joan M. Hayes, CPA, LLC

Joan M. Hayes, CPA, LLC

The services and terms as set forth in this letter are agreed to.

Computer Aided Surgery, Inc.

By: _____

(Signature)

Dr. D. B. Karron, President

JOAN M. HAYES, CPA, LLC

503 Grasslands Road
Suite 108
Valhalla, NY 10595
Phone: 914-345-0353
Fax: 914-345-0354

461 Park Avenue South
Third Floor
New York, NY 10016
Phone: 212-545-1870
Fax: 212-545-1875

April 25, 2002

Dr. D. B. Karron, President
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

We appreciate the opportunity to work with you and prepare the following federal, state, and city income tax returns and employment tax returns for your Subchapter S Corporation. This letter confirms the scope and related terms of our engagement.

Tax Compliance Services

We will perform the following services:

- We will prepare the federal, state, and city tax returns and supporting schedules for a Subchapter S Corporation, from data you provide, for your corporate tax years ended May 31, 1999, May 31, 2000, May 31, 2001, and May 31 2002.

- We will prepare the quarterly and annual federal and state employment tax returns, from data you provide, for the 2002 calendar year.

- We will not audit or independently verify the data you provide. However, we may ask for clarification of some of the information.

We will prepare the income tax returns, as referenced above, upon receipt of the required information from you. We strongly recommend that you provide this information to us, in the order of due dates from the oldest periods forward, as soon as possible to minimize any interest and penalties that may accrue.

Information for the quarterly and annual employment tax returns is to be provided to us at least 15 business days prior to the due date for each return.

Our engagement cannot be relied on to uncover errors in the underlying information incorporated in the tax returns, or irregularities, should any exist. However, we will inform you of any such matters that may come to our attention.

All returns are subject to examination by the taxing authorities. In the event of an examination, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deductions shown on the income tax returns or compensation and related payroll taxes shown on the employment tax returns. In preparing your returns, we rely on your representations that you understand and have complied with the documentation requirements for your expenses and deductions and for your payroll reporting. If an examination occurs, we will be available, upon request, to assist or represent you. Such additional services are not included in our fee for preparation of your tax returns.

Since you are responsible for your income and employment tax returns, you should review them carefully before you sign and mail them. We should be contacted immediately if you have any questions or need additional information.

Tax Consulting Services

This engagement letter also covers tax consulting matters that may arise for which you seek our advice and consultation, and that are not the subject of a separate engagement letter. To be of greatest assistance to you, we should be advised in advance of proposed transactions. If such matters exceed the scope of this engagement letter, we will issue a separate engagement letter to confirm the scope and related terms of any additional engagement.

Fees

Our fees for this engagement will be based on the complexity of the issues, the level of services provided, and the time required to perform the services. Tax return preparation and other accounting services will be billed at $150 per hour. Fees for other related services will be calculated at rates between $50 and $100 per hour.

A retainer of $1,000 is due upon approval of this engagement letter and should be maintained throughout the engagement. Invoices will be rendered for individual services as completed and will be payable upon receipt.

Please sign this letter to confirm our agreement and return it to us. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

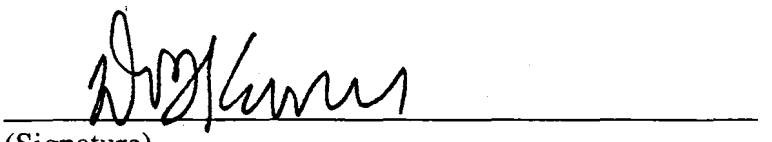
Very truly yours,

Joan M. Hayes

Joan M. Hayes, CPA

The services and terms as set forth in this letter are agreed to.

Computer Aided Surgery, Inc.



(Signature)
Dr. D. B. Karron, President

JOAN M. HAYES, CPA, LLC

503 Grasslands Road
Suite 108
Valhalla, NY 10595
Phone: 914-345-0353
Fax: 914-345-0354

461 Park Avenue South
Third Floor
New York, NY 10016
Phone: 212-545-1870
Fax: 212-545-1875

May 9, 2002

Dr. D. B. Karron, President
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

The purpose of this letter is to confirm our understanding of the terms of our engagement regarding certain prior year employment tax reporting requirements of Computer Aided Surgery, Inc. (CASI).

Tax Compliance Services

We will perform the following services:

- We will contact the Internal Revenue Service, New York State Department of Taxation, New York State Department of Labor, State of New Jersey Department of Taxation, and State of New Jersey Department of Labor to determine the status of compliance with their employment related reporting requirements from 1998 through 2001.

- We will prepare the quarterly and annual federal and state employment tax returns, from data you provide, for any periods that are applicable based on the results of our communications with the regulatory agencies referred to above.

- We will not audit or independently verify the data you provide. However, we may ask for clarification of some of the information.

Our engagement cannot be relied on to uncover errors in the underlying information incorporated in the tax returns, or irregularities, should any exist. However, we will inform you of any such matters that may come to our attention.

All returns are subject to examination by the taxing authorities. In the event of an examination, you may be requested to produce documents, records, or other evidence to substantiate the items of compensation and related payroll taxes shown on the tax returns. In preparing your returns, we rely on your representations that you understand and have complied with the documentation requirements for your payroll reporting. If an examination occurs, we will be available, upon

request, to assist or represent you. Such additional services are not included in our fee for preparation of your returns.

Since you are responsible for your employment tax returns, you should review them carefully before you sign and mail them. We should be contacted immediately if you have any questions or need additional information.

Fees

Our fees for this engagement will be based on the complexity of the issues, the level of services provided, and the time required to perform the services. Tax return preparation and other accounting services will be billed at $150 per hour. Fees for other related services will be calculated at rates between $50 and $100 per hour.

A retainer of $1,000 is due upon approval of this engagement letter. Our invoice will rendered upon completion of the engagement and will be payable upon receipt.

Please sign this letter to confirm our agreement and return it to us. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

Very truly yours,

Joan M. Hayes

Joan M. Hayes, CPA

The services and terms as set forth in this letter are agreed to.

Computer Aided Surgery, Inc.

(Signature)
Dr. D. B. Karron, President

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

September 19, 2003

Joan M. Hayes, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827

Re: Audit of the Schedule of Fund Sources and Project Costs for the year ended September 30, 2002
Attestation Examination of Management Assertions for the year ended September 30, 2002

Schedule of Fund Sources and Project Costs

We are providing this letter in connection with your audit of the program-specific financial statement of CASI LLC, formerly Computer Aided Surgery, Inc. ("CASI") for the year ended September 30, 2002 for the purpose of expressing an opinion as to whether such program-specific financial statement presents fairly, in all material respects, the results of operations of our ATP Program in conformity with the award requirements which is a comprehensive basis of accounting other than generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the program-specific financial statement in conformity with the program-specific accounting principles referred to above.

Certain representations in this letter are described as being limited to those matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of June 27, 2003, the date of your report, the following representations made to you during your audit:

1. The program-specific financial statements referred to above is fairly presented in conformity with the program-specific accounting principles referred to, and includes all disclosures necessary for such fair presentation and disclosures otherwise required to be included therein by the laws and regulations to which CASI is subject.

2. We have made available to you all financial records and related data.

3. The financial records, including the electronic copy of our general ledger submitted for audit, are the only official copies of these documents.

4. Documents provided to you from our electronic filing system, Scansoft Visioneer PaperPort, are exact copies of the originals. It is the policy of CASI to scan all source documents and destroy originals which we consider non-archival. Documents are scanned at a high resolution to protect their integrity.

5. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices, except for findings that resulted from the recent OIG audit, of which you are aware from the preliminary report that we provided.

6. There are no material transactions, agreements or accounts that have not been properly recorded in the accounting records underlying the program-specific financial statement.

7. There has been no:

   a. Fraud involving management or employees who have significant roles in CASI's internal control.

   b. Fraud involving others that could have a material effect on the program-specific financial statement.

      (We understand the term "fraud" to mean those matters described in Statement on Auditing Standards No.82.)

   c. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the program-specific financial statement.

8. The following, if material, have been properly recorded or disclosed in the program-specific financial statement or notes thereto:

   a. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties. (We understand the term "related party" to include those entities described in Statement on Auditing Standards No. 45, footnote 1.)

   b. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, *Disclosure of Certain Significant Risks and Uncertainties*. (Significant estimates are estimates at the financial statement date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.)

9. CASI has satisfactory title to all owned equipment, and there are no liens or encumbrances on such equipment. The only possible exceptions consist of equipment which has been received but only partially paid for.

10. CASI acknowledges limited areas of noncompliance with certain aspects of the cooperative agreement. However, these areas of noncompliance would not have a material effect on the program-specific financial statements. We have taken action to remedy any areas of non-compliance, that may exist, are effectively as possible. Furthermore, we have restructured our accounting policies to bring them into compliance with accounting standards and requirements of the NIST.

11. To the best of our knowledge, there is no pending litigation against CASI. A letter from our attorney to verify this statement cannot be provided because the two attorneys who formerly represented CASI have resigned, and at this time, CASI does not have legal representation.

To the best of our knowledge and belief, no events have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned program-specific financial statement.

Management Assertions

This letter is also being provided to acknowledge the following assumptions of management, for the year ended September 30, 2002, which were stated in your engagement letter and were examined by you for the purpose of expressing an opinion as to whether such management assertions are fairly stated in all material respects:

1. The cost-share established by the budget in the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

2. Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

3. Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and sub awards have not been made to any organizations or its principles listed in the *List of Parties Excluded from Federal Procurement or Nonprocurement Programs*, issued by General Service Administration.

4. The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

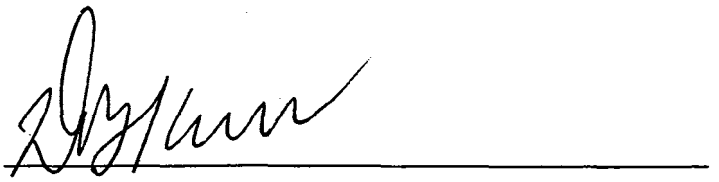
5. The agreements entered into with subcontractors/subrecipients require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

We are aware of areas of non-compliance with the above stated assertions, and we have taken corrective action to come into effective substantiantial compliance.

Audit Reports

We have requested that you submit copies of our audited reports, on our behalf, directly to Ms. Marilyn Goldlstein at NIST and Ms. Belinda Riley at the U. S. Department of Commerce Office of Inspector General.

Very truly yours,



Dr. D. B. Karron, Managing Member

1 NIST-1262 Single Company ATP Proposal Cover Sheets

1.1 Cover Sheet Pages 1 of 4

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2003

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR ATP USE ONLY)

SINGLE COMPANY ADVANCED TECHNOLOGY PROGRAM
(ATP) PROPOSAL COVER SHEET
(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

Public reporting burden for this collection of information is estimated to aver age thirty (30) hours per response, including the time for reviewing instructio ns, searching existing data sources, gathering and maintaining the data needed, and completin g and reviewing the collection of information. Send comments regarding this bur den estimate or any other aspect of this collection of information, including sugge stions for reducing this burden, to Director, Advanced Technology Program, Nati onal Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administrat ion Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
Competition 00-01	B0600 / I0400	3 (Three) YEARS 36 MONTHS

4.A. OTHER ATP SUBMISSIONS LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED	4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)
NONE	NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION	6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016 http://www.casi.net	[X] PROFIT - SMALL BUSINESS [ ] PROFIT - LARGE BUSINESS [ ] PROFIT - MEDIUM BUSINESS [ ] FOREIGN-OWNED U.S. SUBSIDIARY
	7. EMPLOYER IDENTIFICATION NUMBER (EIN): E.I.N. #13-388-9180
	8. DUN AND BRADSTREET NUMBER: D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION (Address required, if different than item 5)	10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than item 5)
Dr.D. B. Karron (Ph.D.) Chief Technical Officer Computer Aided Surgery, Inc. TELEPHONE NUMBER: +1 (212) 686 8748 FAX NUMBER: +1 (212) 448 0261 E-MAIL ADDRESS: karron@casi.net	Dr. D. B. Karron President Computer Aided Surgery, Inc. TELEPHONE NUMBER: +1 (212) 686 8748 FAX NUMBER: +1 (212) 448 0261 E-MAIL ADDRESS: karron@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PROPOSER	$ 30,000	$ 30,000	$ 40,000	$ 100,000
C. TOTAL (A + B)	$ 830,000	$ 630,000	$ 640,000	$ 2,100,000

12. PROPOSAL TITLE
Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

Computer Aided Surgery, Inc. will develop a new computer application server that will take calibrated, encrypted raw images from a clients' medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet.
Our system will rapidly generate encrypted, precise, accurate, and variable resolution three dimensional tiled models applicable for diverse applications as radiation therapy, surgical planning, intraoperative guidance, rapid manufacturing of prosthesis, verification of surgical results, robotic surgery trajectory planning, patient communication, education and other customer specific applications
The novel idea, that enables the technological leap forward is Digital Morse Theory.
The essential insight of Digital Morse Theory is that it describes the behaviour of three dimensional SpiderWeb surfaces surfaces in terms of Morse Critical features.
These surfaces are the computational building tiles of the biologically and medically important objects we wish to parse from an opaque brick of bytes that compromise a volume data set.
We can build an index of all of the objects in a volume to utilize these elements in terms of their generator critical points. Our novel geometric construction algorithms will be embodied in a network based application service provider model. The server will upload from the radiological diagnostic image producer, and download to the therapeutic consumer model. We will function as a unique, super specialty medical imaging Internet Service Provider.

ADMINISTR ATION/IPSG ELECTRONIC FORM
EXCEPTION TO STANDARD FORMS 424 AND 424A APPROVED BY GSA 4-91

1.2

2 Cover Sheet Page 2 of 4

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

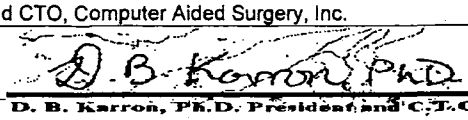
		YES	NO
i.	IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
ii.	WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
iii.	DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☒
iv.	IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
v.	IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
vi.	DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☒
vii.	DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☒

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

CASI's reputation as a basic research company has made our efforts to raise private capital for this high risk project difficult Traditional paths to commercalization financing would require many years of academic research, which private equity will not fund.

Our goal is to use ATP funding to go directly from preliminary results with a novel proven theory to market dominance intellectual property available to all medical and scientific customers over the internet.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
D. B. Karron, PhD President and CTO, Computer Aided Surgery, Inc.	+1 (212) 686 8748
19. SIGNATURE  D. B. Karron, Ph.D. President and C.T.O.	**20. DATE** July 6, 2001

NIST-1262 (REV. 7-2000) (PAGE 2)
ADMINISTRATION/IPSG ELECTRONIC FORM

1.3 Cover Sheet Page 3 of 4: Estimated Multi-Year Budget – Single Company

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY				
	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor (CUNY CISDD)	$200,000	$110,000	$110,000	$420,000
G. Other (1st and 3rd year audits)	$10,000		$10,000	$20,000
H. Total Direct Costs from ATP	$800,000	$600,000	$600,000	$2,000,000
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared byProposer	$30,000	$30,000	$40,000	$100,000
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$836,500	$630,500	$630,500	$2,100,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$100,000
C..PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$836,500	$630,500	$630,500	$2,100,500
3. TASKS				
A. 1 Server hardware install and config	$ 412,500			$ 412,500
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,000		$ 210,000
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 211,000	$ 211,000
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J 10: Install click stream technology on clients			$221,000	$221,000
K. Total Costs of All Tasks (Same as Line L)	$836,000	$ 630,500	$643,500	$2,100,500

1.4 Cover Sheet Page 4 of 4 Subcontracts

PAGE 4 OF 28

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

CUNY Institute for Software Design and Development
City University Of New York Graduate Center
365 5th Avenue
Room 4319
New York, New York 10016

NAME OF CONTACT: Professsor and Exec Officer Theodore Brown
TELEPHONE NUMBER: +1 (212) 817-8191
FAX NUMBER: +1 (212) 817-1510
E-MAIL ADDRESS: TBrown@gc.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [X] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$ 420,000.00

4. DESCRIBE SCOPE OF WORK

Subcontractor will provide mathematical consult, software engineering and codeing services
algorithm design, implementation, and optimization to prime

Subcontractor will provide point of access to CUNY faculty, pay CUNY faculty visiting scientists, PhD students

Providing all fringes, overhead and ancilary costs for pass through by primt to ATP

5. IS THIS A SOLE SOURCE CONTRACT?

- [X] YES (IF YES, EXPLAIN)
- [ ] NO

Justification for Sole Source Contract is based on the expected unique contribution
of the faculty, visiting scientists, and PhD graduate students.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

- [ ] YES (IF YES, EXPLAIN)
- [ ] NO

NIST-1262 (REV. 7-2000) (PAGE 4)
ADMINISTRATION/IPSG ELECTRONIC FORM

2 Executive Summary

2.1 Scientific and Technological Merit

CASI (Computer Aided Surgery, Inc.) will develop an application to upload calibrated, encrypted raw images from medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet. The system will generate precise and accurate, encrypted 3D tiled models with variable Level of Detail (LOD, variable resolution) for applications including: Radiation Therapy (RT), robotic minimally invasive surgery, patient communication, education and other customer applications via the Internet.

Current technology is deficient because it is time consuming, labor intensive, not automatic, and difficult to use. Expert operators produce results for each study that vary, even with the same data reprocessed by the same operator. It is not dimensionally stable or suitably precise for critical radiation or surgical therapy. Extensive hand retouching of the images and smoothing is needed to finish the models. Current segmentation and modeling technology is currently only practiced in research medical centers, and for expensive medical illustration for advertisements.

Competing methods reformat and reorient image planes using *ad hoc* inaccurate methods. CASI's improvement will use 3D surface modeling to rapidly obtain stable measurements delivered via web browser.

2.1.1.1 Technological Innovation

The novel idea that enables this technological leap forward is Digital Morse Theory (DMT). It describes the behavior of SpiderWeb surfaces by Morse critical features. These surfaces are the computational building tiles of bio-medically important objects. The algorithm indexes all the objects in a volume and segmentation is accomplished by object selection from the index (DMT graph). These novel geometric algorithms will be embodied as a network based application service provider. CASI will function as an Application Service Provider (ASP). This enterprise will function as a computer based geometric foundry for the casting of anatomical structures for biological, surgical, and educational purposes.

CASI will deliver the product models via Virtual Reality Modeling Language (VRML). Customers will manipulate models by mouse, and other virtual reality methods. The click stream behavior of the client will be learned by neural net content personalization technology.

DMT insight enables users to select entire assemblages of components to build desired features without introducing artifacts (segmentation 'tool marks'). With novel mathematical theory, computer graphics programming experience, and clinical research experience, CASI is 4 years to market dominance in high tech medical modeling. We will offer a rapidly delivered, internet based solution for practical patient-specific, tailored requirements, resulting in better diagnosis and better therapeutic quality assurance at mass production costs.

2.1.1.2 High Technical Risk and Feasibility

The technical risk is that the medical user may have difficulty finding desired objects. For most situations, the object is selected from the DMT graph. In difficult or weak images, additional processing may be required for adjusting contrast and surfaces to suit the user requirements and retain dimensional fidelity. DMT is an innovative algorithm with an unproven ability to solve real modeling problems in a production setting. Common wisdom in the field teaches that volume imaging is the technology of choice for many applications because tiling algorithms make too many tiles, behave poorly with noisy data, and connect extraneous objects therefore confusing the resulting model. Iso-contours and surfaces are used in topographic mapping, meteorology, and other fields, so that there are spillover benefits.

The feasibility of the project is based on preliminary research sponsored by DARPA and results through subcontract with the NIH Visible Human Project (VHP).

2.2 Potential for Broad-Based Economic Benefits

CASI will leverage the large national investment in medical imaging industry by improving image understanding and the quality of decisions based on 3D image stacks. CASI will create new

markets for computer biomedical modeling, and propel diffusion of this information to physicians and their patients.

There is an established industry of medical illustration by commercial medical illustrators for medical communication, education, and advertising. The market for patient specific, cheap and rapid anatomic models for critical application will be clearly much larger than diagnostic imaging and medical illustration. CASI modeling technology, both physical and computer, real and virtual, will benefit the nation by better patient diagnosis, treatment, communication, and teaching. The technology will improve the realization of treatment plans, reduce hospital stays, and enable surgical robot motion planning for minimally invasive surgery, better radiation therapy planning, etc. Patient workups will have the artistic equivalent of an oil portrait by a master painter in the hyperrealism school drawn with the dimensional fidelity of an architectural template. The technology will draw with the accuracy of a micrometer caliper, the precision of an industrial robot, with a reasonable cost, with a market value to the patient/customer in thousands of dollars, with the speed of a Polaroid – Land instant snapshot

2.2.1 National Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

2.2.2 Need for ATP Funding

ATP Funding is required because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business to bring it to market. CASI needs the funding to focus on the production of anatomic models for radiation treatment planning, neurosurgery and medical computer graphics and animations. Building on the NIH Visible Human Project (VHP) preliminary results, CASI will creates new markets that will be profitable within 5-years time. The CASI vision time frame, along with no near term profit projections, is too long for conventional commercial funding.

2.2.3 Pathway to Economic Benefits

This Internet solution will grow explosively, as it is accepted in the state of the art. Internet payment systems provide the infrastructure for direct revenue recovery and interaction with customers. Insurance carriers reimburse costs of 3D reconstruction studies at the two to three hundred dollar levels. The high cost of preparing 3D renderings, and difficulty making critical decisions based on them, had made this unprofitable until CASI.

CASI's intends to become the clinical modeling resource firm. CASI will go beyond medical illustration, becoming a reference standard for dimensionally precise and accurate anatomic models. These will be used for critical treatment applications. The goal is to reduce the cost of generating these models from tens of thousands of dollars and hundreds of man-hours to pennies and the labor time to seconds - literally.

Compared to the established market for high-resolution graphical representations in the medical illustration and advertising industry, there is a much larger market for cheap patient specific diagnostic 3D models.

CASI's first market entry is Radiation Therapy. CASI will leverage many other market sectors by licensing and technical support including direct competitors, forensic image processing companies, histopathology image processing companies, surgical robotics companies, medical imaging equipment manufacturing companies, and picture archiving companies. The state of the art will benefit, in area as diverse as semiconductor process engineering to weather prediction. Any field that uses isosurfaces to understand an underlying physical process will benefit.

3 Project Narrative

3.1 Scientific and Technical Merit

CASI will build a clinical geometry "foundry" casting clinical models in simplicial complexes of triangular tiles that define intricate, real surfaces in three dimensions. Instead of plaster, palladium, or plastic we use surface modeling technology. These models will be used for solving problems as calculating trajectories for radiation beams.

CASI will do this by using a new mathematical theory Digital Morse Theory (DMT) that describes the behavior of isosurfaces. Digital Morse Criticalities are special patterns in the data values where isosurface objects appear, merge, separate, or disappear as the threshold value is varied. These criticalities are, in general, local maxima (Peaks), local minima (Pits), and various kinds of saddles (Passes) in the dataset. By building a list of the locations and values of the Criticalities, CASI software can index (tree graph) all of the objects in a volume data relative to each, in terms of objects that surround other objects (parents), peers (connected by saddles), or are enclosed by other objects (progeny). This index graph is used to enable extremely rapid segmentation and interactively build biologically salient composite surface models from the component isosurface objects.

Further, we will accomplish important image processing and model fusion operations based on matching (registration) images containing common features between models from different imaging modalities of the same anatomic region. We can track and quantify model changes during growth, pathology, and therapy. We can measure several difficult to precisely measure metrics such as surface area, volume, and various moments (center of area, center of mass, standard variability, kurtosis and so on). We can also construct various minimal space curves of trajectories for optimal surgical approaches in terms of Critical Lines (minima and maxima paths between objects), and other applications of computational geometry properties from DMT derived models.

When: We expect to have working alpha prototype systems operating on the web within two years, and beta site clients functioning in four years

We do this because many applications in medicine and the biosciences require a geometric understanding to solve problems at a fundamental level, from which to make critical therapeutic and tactical decisions. These decisions are based on critical dimensions, clearances, access trajectories, and to minimize trauma to no-go regions that must be zealously protected during invasive surgical procedures. The biomedical industry needs patient specific maps, inexpensively produced, with high fidelity for a wide range of therapies. These include radiation therapy, image guided therapy, keyhole brain surgery, minimally invasive robotic surgery, functional modeling of the brain, protein and enzyme kinetics, to cite a few. Engineering solutions to these, apparently simple binary decisions are based on biological morphology from DMT based models are an important problems. The PI's experience in the computational geometry, morphometrics, computer graphics skills, and the insight that DMT provides, propel the PI to make the fruits of DMT widely Internet accessible to physicians and patients.

This project will integrate a range of computer and engineering technologies to connect medical image generators to medical model consumers via web browser based technology. The key to the success is not in the existing technology. Success will be due to the implementation of Digital Morse Theory into a new technology, supported by these ancillary data collection and delivery technologies.

Innovation in computer anatomic modeling technology is by innovation in applied mathematical theory.

Our project is feasible because of preliminary promising results with in the NIH Visible Human Project (VHP) female "Eve" data set[1]. The PI has powerful theoretical results[2] that are just being published in the field. Our business prospects are feasible because of the CASI patent position[3]. CASI

[1] Karron 2001
[2] Cox and Karron 2001
[3] Karron, Cox, and Mishra US Patent #5,898,793

has been in business since 1995 as an advanced research and technology research firm, and benefits from the PI's long background in the surgical/medical computer graphics field with publications in the field from 1985

A promising opportunity: The explosion of interest in digital anatomy, virtual humans, visible humans, visible embryos, and even the visible frog project has popularized the concept of computer representations of internal biological and medical anatomy. Two recent Hollywood movies were based on anatomic computer graphics special effects. Multimillion-dollar contracts are being negotiated with computer animation and medical illustration firms for major media outlets (National Geographic and the Discovery Channel). However, the state of the art has not kept up with the demand for much more than pretty pictures and stunning animations. These firms hire a large numbers of technicians to hand segment and retouch manually segmented contour rings from a very large number of slices. Various power assist algorithms are used to reduce the labor intensity of this work, but the size of the raw data sets outpaces the ability of animation staffs to segment, retouch, and render imagery. Computer graphics researchers are developing animation techniques based on this primitive and painstakingly produced geometry. Anatomists spend years developing hand tiled geometric models and animating them. US contractors are failing to meet their milestones and contract deadlines with the VHP data. Firms are leaving the field of medical based animation derived from real data because of the very high costs and long lead times for segmenting desired objects out of pixel anatomic data. Clinical researchers and biological scientists are calling for more data sets of a representative samples of the American population while others are calling for increased resolution imaging of each digitized human. With the potential for a large population of male, female, pediatric, pubescent, adult, and geriatric representatives of each ethnic group, we can expect a very large national sample terabyte scale digital humans. That is one terabyte per sample person so digitized. Clearly, new Level of Detail Management (LOD) technology is required and is a benefit of DMT technology.

This project will advance the state of the art in computer-aided design for biomedical applications, 3D computer graphics, applied computational geometry, rapid prototyping and manufacturing, and robotic surgery. When the PI started this research, the motivation was to produce "correct" isosurfaces for neuromagnetic modeling. Nagging problems with isosurfaces produced by the popular Marching Cubes algorithm of Lorensen and Cline prompted our formalization of a Digital Morse Theory from classical Morse Theory to establish a correct connectivity while moving through all values of iso-threshold. The marching cubes approach is based on a fixed look up table to build triangular tiles in a voxel (defined as boxes with data values at the box vertices). Various fixes to the apparently minor problems in the algorithm are in the computer graphics literature. The flaws were rare, and the frequently invisible in an object with hundreds of thousands of triangular tiles. The fixes solved the problems with small holes in the data in noise by tiling ambiguous cases with a consistent fixed tile orientation. However, for critical measurements and establishing topological, connectivity between objects, in noisy data, isosurface shell models are generally not considered the approach of choice.

The PI's basic research finding was that there are interstitial critical saddle points. The transition in connectivity occurs precisely at that point and threshold value. This saddle depends only on the boxel (2D box element, and voxel face) vertex corners, even for voxels (3D volume element, a 3D cube with volume with data values at the corners). A corollary of this finding is that any fixed lookup table approach to isosurface tiling in the immediate vicinity of a saddle critical point (The so-called "ambiguous" or "4 threshold crossing " tiling cases) results in connectivity errors in general with a probability of ½. Saddle critical points are recognized by their characteristic pattern of high/low/high/low vertex values as we circulate around the boxel perimeter. DMT resolves these saddles by subdividing the boxel on the saddle point, effectively changing it into a vertex saddle point. This is different from tetrahedral (or other simplicial decomposition) composition of an ambiguous voxel, because there are still multiple apparently equivalent tetrahedral decompositions. Tetrahedral

decomposition moves the ambiguity from the tiling to the tetrahedralization. There is no ambiguity in the DMT subdivided voxel/boxel, as it can never have hits (threshold crossings) on the added subdivision edges. Thus, the orientation of the connections changes relative to the critical value. In this way, as we sweep the iso-value through the saddle critical value, there is only one connection change, precisely at the critical value, and no other value [4]Any other change in connectivity is spurious and causes multiple connectivity jumps as we smoothly sweep through the volume element. Further, the wonderful hierarchical nesting property that Jordan Manifold surfaces exhibit is those we expect in continuous Morse Theory. This important property is destroyed under any other rule set.

The PI believe that other graph based analysis of images in terms of isosurfaces or edge extraction algorithm was not successful because of the faulty nature of the surfaces. Graph based image analysis produced complex graphs that were difficult to understand. DMT graphs are by their very nature hierarchical and rooted in the image/volume.

Spillover Benefits are that isosurfaces are widely used in a number of disparate data analysis situations, *i.e.*, petrology, meteorology, forensic image analysis, hyperspectral imaging, image compression, and understanding. Scientists in other application areas will use our server to build market and problem specific application services. SpiderWeb model scan represent turbulent fluid flow shear surfaces, separation surfaces, cavitation phenomena, and other highly intricate surfaces. SpiderWeb models are noise proof, in that they properly model noise instead of breaking apart or connecting incorrectly. We can represent the relationship between intricate fluid flow structures by the DMT graph representation where computer graphics does not reveal internal structures. We expect that research into many important biophysical phenomena, such as cell membrane porosity, receptor mechanics, and enzyme mechanics will benefit from our tool and analysis. From the preceding list of spillover benefits one can see the contribution to the United States scientific and technical knowledge base, as any application that makes use of surface analysis will benefit by using our technology and ASP.

Project team qualifications; The PI formed the prime contractor company, CASI in 1995. The PI has combined expertise in plastic surgery and neuromagnetic functional imaging dating back to the 1980s (Cutting et al 1986) and advanced mathematical theory in the 1990's (Karron 1992). Our original motivation for geometric modeling was derived from research on neuromagnetic brain anatomy structural and functional modeling. The research evolved into work with cinematic cardiac modeling. The company was founded with a Phase I SBIR Grant from DARPA Advanced Biomedical Technology Grant and went on to do a Phase II grant, and a Phase III add on grant. We also obtained DARPA funding for Digital Morse Theory in the Advanced Computational and Applied Math program at the DARPA Defense Sciences Office. Dr. Karron has run the company web site and ISP since 1995. CASI was founded to be a superspeciality medical surgical ISP. Our web site has been on the air for 6 years, and is well indexed by all of the leading indexing services. This is the basis for our inspiration to run a 'computer anatomic foundry' as an ASP. Dr. J. Cox has been working on the mathematical underpinnings of DMT with Dr. Karron since its inception. Dr. Cox has extensive theoretical and practical experience in new algorithm mathematical description, proof, efficiency evaluation, optimization, and coding in C++ and derived languages. Dr. G Wolberg has many years experience in digital image warping, registration, and is an expert imaging scientist.

3.1.1 Technical Rationale

3.1.1.1 Technical rationale introduction and perspective

The goal is to build surfaces that can be used for object modeling and trajectory analysis. Users will make vital decisions based on the distances between objects, surfaces, and points. Lives will depend on these measurements. Many algorithms and technologies from computer graphics are not of high enough quality for these critical applications. Good enough for graphics display, is not good enough; too time consuming, not repeatable, or too expensive for many important medical

[4] Karron and Cox 1995

applications. CASI requires topological surface tiling make correct connections. Geometric calibrations from the source images must be preserved, and segmentation artifacts (i.e., tool marks) must be eliminated or minimized. Where the image is manipulated, the 'cut' surfaces must be clearly marked so that the user knows what is artifact surface. Hand retouching of objects is expensive, time consuming and introduces additional warpage issues, which reduces confidence on these objects for critical measurements. By preserving calibration at the imaging equipment level, we can precisely and accurately manage warpage and coordinate system disparities between multiple data sources.

Technical challenges that display significant recognized uncertainty of success by experts in the field: Computer graphics and computer modeling are distinct fields. Good enough for computer graphics will not be good enough for our surgical and treatment applications. Measurements of biological shapes are made difficult by the lack of best practices and standards in the field. This project will help establish best practices for this emerging field. The field biomorphometrics is contentious. Biological shapes require new technology to understand, measure, and manipulate. There are no straight reference edges, circular arcs, or fixed points on which to base a Cartesian coordinate system. Living things are constantly in motion, over time scales of seconds to years. There are a large number of parameters required to describe geometric regions, and no generally accepted theory for a complete description of an organisms shape, much less for diagnostic and therapeutic manipulations of this shape. Industrial metrology is ill suited for such complexities. We intend to extend the limits of the field

Isosurface methods are be used to provide object geometry. However, isosurface methods are not generally considered a preferred segmentation method. This is because previously we have not been able to calculate or visualize clearly exactly, where a particular isosurface object connects to other objects that we do not wish to include in our intended object (the Segmentation Problem). Indeed, the very surface from an object we wish to extract generally obscures the attachment saddle points where our desired object connects to undesired objects. This has been the major difficulty in three-dimensional isosurface based rendering. Other methods, such as volume rendering, are aesthetically pleasing but do not provide geometric rigor and insight required for future analysis and use. Refinements in volume geometry based on volume imaging do not consider topological issues. An algorithm that fit a surface around a cloud of points, or shrink-wraps a minimal area surface around a volume object, forces the topology to that of a single object. It is possible to iteratively build volume image objects into multiple objects, but it is tedious, expensive, and fraught with geometric problems. Unguided isosurface marching geometry runs amuck, covering adjacent objects and obscuring the scene. For critical applications, such as surgical anatomic modeling, we need properly connected surface geometry. Hand segmented objects contain segmentation artifacts, and do not nest properly inside superior and surround inferior objects. New thinking is required to overcome these difficulties without resorting to brute force segmentation by hand drawing slice wise rings, no matter how quickly a professional segmentor can draw rings. There are always going to be too many slices. Artifacts introduced by the illustrator's hand are unacceptable for precise analysis.

There are serious limitations of the state of the art in segmentation technology and theory. Currently, selecting objects in one slice only is a time consuming and frustrating exercise. The partial solution is that the segmentor can see a portion of the object in the image plane. With rapid 2D contouring, the user can quickly find a suitable contour ring from a seed point. This line represents the intersection of a larger surface through the seed slice pixel image plane. We then use this to seed a three dimensional surface. However, the segmentor may find that the surface may have attachments to other objects we do not wish to include in our desired object. The segmentor will need to hunt down the attachment points and do 'something' damming. This is the current state of the art in segmentation.

DMT calculates the connections (DMT Criticalities). DMT segmentation minimally perturbs the contrast at attachment points to achieve the separation we desire. In RGB space, the segmentor may find that there are attachments in one portion of color space, and a suitable segmentation surface

exists in another portion of color space. The goal of the segmentor menu is to navigate a segmentation surface through color and other (CT, MRI) spaces; a task 3D interactive computer graphics does not make simple or help visualize.

Isosurface algorithms generally over-tile a surface. Each triangular tile is constructed independently of its neighbor. The size scale of the triangles is less than the voxel size, and in a large data set, the number of triangular tiles can become burdensome to manipulate and display, particularly in real time. The current state of the art is to build a marching tiled surface, then use triangle decimation to collapse almost co-planar triangular tiles into one another. This approach generates large intermediate memory consumption (bloom) of having to build a fully resolved surface then decimate it. This approach, while functional for graphic display purposes, is not deterministic. This means the resultant tiling is very different for every seed tile used to decimate a surface. Decimation changes the geometry of the decimated object in an uncontrolled and possibly unsuitable way.

Digital Morse Theory can provide a solution to these limitations in the state of the art. It can be used as a novel basis for segmentation, data fusion, and LOD management. The technical risks are than that the algorithm has not been fully implemented, tested, power tested, and accepted in the image and modeling processing community. The algorithm may have computational bottlenecks as we scale up service to production levels on very large images. We ameliorate this risk by using a heavy-duty computer server that can manage large intermediate calculations and memory requirements.

Related topics are hot research on level set theory, isosurface methods, differential equations, and Morsė theory. An exhaustive bibliography is beyond the scope and page limits of this proposal, but we refer to the work of J.A. Sethian, Jack Snoeyink, Chandrajit Bajaj, Robin Forman, Stan Osher, John Hart, Carroll K. Johnson, and others. Some of the key theoretical ideas we seeking to develop in medical modeling (Segmentation manipulation by DMT Graph) were explored by C.K. Wall in "Surgeries on Compact Manifolds" (1964, republished 1970, and 1999) by the American Mathematical Society. Marsdon Morse published "The Calculus of Variations in the Large" in 1932. Our principal contribution to the field is the realization of Morse Theory in discrete representations of the underlying continuous world. We make Morse Theory computable. Very recent applications of Braid Theory in Morse Theory have been discussed in applications as diverse as fluid flow and air traffic control avoidance trajectory planning. The intellectual atmosphere is embracing Morse Theory. CASI's computational approach in Digital Morse Theory will have wide applications that we are most keenly aware. Indeed, medical surgery can be considered changing the topology of the patient; Mathematical and computer surgery on DMT object models is the next step logical step in computer modeling of surgical procedures.

3.1.1.2 What is Digital Morse Theory?

Digital Morse Theory describes the behavior of SpiderWeb iso-valued surfaces (US Patent #5,898,793). These surfaces are composed of a simplicial complex of triangular tiles. The surface has the property of being Jordan (no holes). The surface is manifold (no Klein bottles, with consistent normal vectors, a well defined inside and outside). The surfaces within any particular family are "Morseian," (family member surfaces nest entirely inside or outside each other. As we raise or lower the threshold isovalue, the surfaces arise or disappear at well-defined Morse Criticalities. These are kinds of local maxima, local minima, and various kinds of saddles. The surfaces arise from maxima (sources), disappear at minima (sinks), and merge at saddles. Therefore, by scanning through a dataset, we can identify all these component objects by cataloging only the criticalities by their characteristic bit patterns. This is computationally very efficient.

These SpiderWeb surfaces capture essential inflections (transitions from concavity to convexity) in object geometry. Fine scale features (noise) in the geometry create excessive numbers of triangular tiles. DMT provides a method that can reduce the density of tiling by removing smaller through larger scale geometry features in the surface. This is the basis for Level of Detail (LOD) management. For example, if we are using facial features to define a patent based coordinate system, a

natural fiducial point such as Nasion (the saddle point on the bridge of nose), can, shift unpredictably in triangle decimation technology. In DMT theory, the larger-scale saddle point remains stable while the smaller, noisy surface features are relaxed smaller to larger, in a hierarchical fashion.

A family of isosurfaces is the collection of surfaces that shares a "one to one" mapping for any point on any member surface to any other such member surface. At Morse criticalities, and only at criticalities, does the mapping property change. This is due to the creation of a new object, the destruction of an object, or the connection to another, object. By showing the Morseian relationship between criticalities (nesting), we establish the relationship between families of surfaces. Because the server can quickly find the Digital Morse Criticalities as bit patterns in the data, we have a new, powerful, and fast way to make topologically coherent, geometrically sound, realizable objects from an image data stack.

A Digital Morse Theory Graph (DMT Graph) is a hierarchical linked list (graph) of all of the separable objects in an image. Each object is identified by its source criticality. We cannot see all of these objects simultaneously because most of the objects are inside other objects, and therefore obscured. Computer graphics does not elucidate the relationship between objects. The hierarchical nature of the DMT Graph is derived from the isosurface families being Jordan Manifold.

There are a number of important practical uses for this insight. We can supply instructions to a rapid prototyping system for making any object or collection of objects in our images. We can rapidly manufacture fixtures to hold patients precisely and accurately for RT beam steering. Further, we can define optimal paths between these objects, such as minimal distance paths, minimal height paths, or minimal paths subject to some other type of constraint. Constrains surfaces would include maximal avoidance from no-go regions (blood vessels, eloquent brain cortex, or some such vital structure that must not be affected by our surgical robot manipulator). Very recent applications of braid theory to these Morseian paths may be a very efficient method to calculate robotic trajectories and radiation treatment beam plans.

3.1.1.3 The Fish Tank thought experiment: Counting Islands as the water level changes

The essential insight of continuous Morse Theory can be intuited by a thought experiment. Consider a rectangular fish tank. Into this tank, we pour small quantity of sand such that we have two smoothly sloping small hills, one taller than the other. Now, we fill this tank to the brim with water. We now start a count of the number of island objects as we very slowly drain the tank. Our first observation is that there are no island features in our tank scene. As the water level drops, we observe the water level just coincident with the peak of the tallest sand hill. We notice behavior of the water at the critical peak of the hill. We get a degenerate point island contour, with zero area, zero perimeter, and infinite curvature. A vanishing small change in the water level and this point contour expand into a tiny island. We increment our island object count by +1. We continue to drain water from the tank and observe the birth of the second island at the peak of the second little hill. We again increment out island object count by +1 to two objects. As we continue to observe the drop in water level in our tank, we observe the two island contours expand and grow toward each other. As the water level reaches the level of the critical saddle point between the two hills the island contours touch at precisely the saddle point. We observe that our object count decrements by –1 to give a total island count of one. The essential feature of this rubric is that we only need to count the peaks and passes to inventory all of the object islands in our scene. This approach works even as we increase the complexity of the scene. We can use the same idea of enumerating peak, pits and pass criticalities in a very complex archipelago of island features, at any size scale, or any range of size scales, including noise at any size scale.

3.1.1.4 Why a Digital version of Morse Theory?

Morse theory works precisely because it solves the problem of singularities in data models. CASI will use its digital version of Morse Theory that works on computers with pixilated data, which will yield the same results as continuum Morse theory on analytic Morseian functions. Digital Morse Theory extends Morse Theory to discrete data, such as a digital image. Digital Morse Theory

describes the behavior of SpiderWeb surfaces and objects. There has been significant research effort to build quickly computable surfaces. There is little work on technology that effectively describes all of the isosurface objects in a volume data set. No research provides a practical method of indexing all of these objects in a useful and comprehensive fashion. In order to make Morse Theory work in this digital setting, DMT adapted the notion Peaks, Pits, and Passes in subtle but important ways. We extended the idea of a Peak to include not just a point peak or pit, but plateau peaks, and pits. Criticalities can also be ridges, extremum of curvature, and umbilicus of curvature (a curvature saddle). Saddles had to be extended to include not just vertex saddles (where the saddle point is collocated on a vertex) but also the most common interstitial saddle point. This solved the so-called problem of "ambiguous" voxels. This means that the surface is completely determined, unambiguously tiled, and stable surface representation in any texture or noise.

3.1.1.5 Digital Morse Theory for rapid effective semiautomatic segmentation

The eye sees interesting objects in a 2D image and the mind would like to reach into the image and isolate (segment) that object from the surrounding pixels. If the 2D image is a slice through a stack of slices imaging a 3D volume, we can attempt to segment the entire object from the surrounding voxels, including the unseen portions above and below our planar sub-sample. If we are lucky, we can use 2D isocontours lines to estimate 3D objects. The current state of the art in segmentation is to select a seed location and use that seed to start propagating contours lines in the reference image plane and contour surfaces in the volume image stack. The problems arise where we have a likely looking contour ring object, and use that to seed a volume object surface. What may look appropriate in one slice will frequently run amuck and connect inappropriately to other extraneous objects in other slices. The segmentor needs some guidance as to where the object that we wish to segment in any one image slice will connect to other objects anywhere in the volume image stack; including the currently visible slice, and/or in slices above or below. To make matters worse, the very surface we are seeking to grow obscures the critical features where it connects to other objects.

The current state of the art is to build pixel fences of higher valued pixels to constrain a growing surface. This is a modified kind of image retouching. We are attempting to retouch not the object, but just a vanishing distance beyond the objects' borders. It is retouching almost blindly, in hope that we are corralling our emergent surface appropriately. A lot of fencing may be used in a complicated object. While not all fence objects are required, they will change the shape of the object in the immediate vicinity. In order to guarantee that our surface won't leap over the pixel fence, we have to use a very high value, typically fully saturated white values at the upper end of the image histogram. By raising a high fence around the object, we are changing the strength of the surface. The strength of the surface is the intensity of the gradient normal to the surface. A surface can be weak if the delta intensity crossing from inside to outside is very small, or an identical surface can have a very large intensity change across the threshold value. The only way the surfaces can be independent of the strength of the surface is for the strength of the surfaces be identical at all points. Therefore, any uneven changes in the strength of the surface (which would result from hand carving or hand fencing by changing pixel values) would introduce geometric changes in the surface that we have dubbed 'tool marks'. Typically, these artifactual features are removed by post processing operations to smooth out rough spots. This makes using this technology for modeling expensive, time consuming, and requires an expert operator.

Edisonian invention vs. Advanced Math Insight: The state of the art in image segmentation is trial and error, cut and fit, iterate, and refine; reminiscent of Edison's attempts at managing the voltage drops in the early DC power distribution grids. Edison built scale models of the grid with copper wire, and measured the voltages the subscribers on the grid would see. A young scientist came to Edison looking for a job, boasting that he could calculate the voltage drops without trial and error estimation. Edison needed a hard worker, but resented the hubris of the man. Eventually Edison eventually threw Telsa out. DMT afford a way to directly map/graph the objects in a data volume at every threshold, without browsing or exploring the volume with 3D interactive computer graphics. CASI will move

the state of the art out of Edisonian segmentation and into the deep insight that DMT provides; an application of advanced math to solve a multi-industry problem.

3.1.1.6 Decomposition of pixel image into DMT graph representation

The DMT graph is the first step in the analysis of an image in terms of its surface defined objects. All objects are composed of various implicit isosurface objects. This graph representation is a hierarchical index of all of the component objects in the data volume. Additional information can be encoded into the graph with the geometric shape information of each implicit object. Essentially this operation recodes the image intensity information into a system of peaks, pits and passes organized into parents, peers, and progeny (the PPP to ppp relationship). Further, each component of the object shape can be further graphed as a system of concavities, convexities, and their umbilici (the region between where the surface passes through flat. Since each object is a closed, manifold, this enforces the surprising and useful parent to progeny hierarchical organization. DMT analysis effectively turns a pixel image into a vector drawing in terms of contour line and simplicial triangular tiles.

3.1.1.7 Application of Union and Intersection operations to establish homology between images

Because each related images is a rooted tree graph, we can start matching trees by various graph-matching algorithms we will be designing with our computational geometry colleagues at the CUNY. Our algorithm design approach is based on the idea that the root of an image graph contains all of the area of the image. Each node under the root contains a normalized fraction of the image area relative to the whole of the image. In this way, the DMT graph is a completely dimensionless representation of an image in terms of area/volume fraction and Morse criticality a union image graph is all of the common image features between two related images, such as an MRI and a CT image. It is calculated by recursive descent searching into each node, then sub node. The intersection image is all of the independent features not common between two images. The novel applications of such a graph will be among the most exciting and useful new finding expected to come from this research. We believe that the brain uses this approach for steriopsis and the synthesis of range information from two related points of view. Previous efforts at image graph decomposition were confusing and generally considered not fruitful. Because the SpiderWeb surfaces are Jordan Manifold, they decompose naturally into a tree graph (because the surfaces don't interpenetrate and join only at critical nodes), and the results are natural to understand.

3.1.1.8 Medical Illustration and Medical Modeling

Medical illustration is the communication of a medical concept from the mind of the artist to the mind of the viewer. It is intended as an educational process, not necessary as data display and analysis. Medical Modeling, as we wish to compare and contrast against, is the technology for the building of geometric models of anatomic features. Without suitable tools for the segmentation and modeling of geometry from medical images, medical modeling can become medical illustration using three dimensional computer graphics because of excessive hand retouching and smoothing. While computer graphics is an important part displaying our computer anatomy, computer graphics is not the product and imaging it not out intention. We consider this a biomedical engineering project. However, we recognize that there is a significant need and highly profitable market in medical illustration and animation industry that we can serve and derive a significant revenue stream. This is because our technology can reduce the extreme costs of preparation of high-resolution anatomic images and animations significantly.

3.1.1.9 Computer graphics and the curse of dimensionality

As technology provides us with more raw data channels, at faster rates, at greater resolution, our ability to comprehend it is limited by our ability to visualize it in three dimensions, in three primary colors, interactively. High-speed interactive computer graphics, and advanced rendering algorithms, require slow, careful, and expensive examination of the spatial nature of the data by a dedicated expert. Each channel of information may be dependent on each other. Additional resolution may not increase our understanding of the relationship between objects. We need new ways to understand higher dimensional data where computer graphics overwhelms the visual system of the

observer, or requires extensive interactive exploration, observation, and analysis of an expert operator. As technology give us more channels of data, computer graphics can compound the "curse" of too many dimensions of data.

A DMT graph based topological understanding of complex higher dimensional (Color, CT, MRI, PET information dimensions) spatial relationship is our proposed "cure" for the "curse" of higher dimensional data channels. This is because a topological relationship can be represented independently of the dimensionality of the data; A ball in 3-dimensions is one node on the graph, as is a ball in 20 hyperspectral colors.

3.1.1.10 Description of technical challenges and barriers we will tackle

3.1.1.10.1 DMT for image segmentation

Segmentation for precise and accurate application requires the segmentor make no, or minimal changes in the image. For many images, we only need to find a path (segmentation plane) around an object. Where none exists, we need to 'carve' one. We require well-defined minimal 'surgical' changes in the image such that we minimize warpage in the resultant objects' geometry. We define a 'DMT Segmentation Operator' to manipulate connecting saddle values to enable wholesale connection or disconnection of objects; effectively carving (separating) and gluing (joining) objects with single mouse clicks.

In noisy data, or when segmenting in uneven difficult geometry (blood vesicles, nerves, thin bone), in order to separate an object multiply connected to its proximate objects, we have to introduce additional contrast to separate the desired object. We can restate the problem; what pixel locations with what value changes need to be applied to achieve the separation we specify. We employ a contrast mask image layer, to preserve the original pixel data values. Using the DMT graph, the user select the most proximate saddle nodes and applies the 'segment' operation to elevate or depress saddles as required to parse an object from its neighbors. We then mark this 'cut' surface so that we are aware that this is an artificial surface. As we make only the minimum changes in gradient, we minimize the introduction of 'tool marks', and maximally generate a smooth cut surface. Preliminary testing of this procedure has been most promising.

3.1.1.10.2 DMT for image registration

Image registration is any of a number of methods that translate, scale, and rotate an image such that common features in both images are made to be co-incident. The determination of the common features, or homologous points, lines, and regions, is typically specified by a technician's eye. The popular animation effect of morphing one (somewhat) related image into another image requires a lot of human interpretation to specify which points and image regions are to be warped into another. An important application in medical imaging is the combination of multiple imaging modalities into one image representing the fusion of features between both images. Manual determination of common features, particularly in cinematic medical image series, can be time consuming and expensive. Automatic or semiautomatic methods are needed. Digital Morse Theory provides a new means of image understanding to identify common features between one or many images.

3.1.1.10.3 Registration of images by DMT union operators and digital image warping

The goal of registration is to recognize homologous features in disparate view of the same scene. Decomposition of disparate images into DMT graphs is the approach for this project. An example would be calculating range information from two closely spaced Point of View (POV) images, or varying the MRI pulse sequence progressively from one sequence to another. At very small POV disparity (in distance, or pulse sequence), we increase the disparity between the two images. We will conduct experiments where we continuously calculate the DMT scene graph from two views with increasing disparity between the views. Our aim is to validate algorithms for calculating the DMT Union and Intersection graph. With a validated algorithm for calculating the Union between two scenes, we can do fully automatic registration between scenes and solve an important problem in image fusion, automatic steriopsis, and the CASI modeling service.

We can register disparate but similar images by calculating the common features of the images (union) without the disparate features (the intersection of the images). From the union graph, we can calculate the digital affine transform required to match each homologous node to occupy the same space (An affine matrix at each Morse criticality node). We can then apply the intersection image at each parent node to generate a topologically correct but warped to fit the union fusion image that is geometrically calibrated by one of the images' calibrations.

3.1.1.10.4 Bandwidth management

DMT based representations can be used to transmit an image from large features to progressively smaller images. This will be an important spillover benefit, in that we will be able to send images efficiently through limited bandwidth by organizing the image for transmission from largest to smallest component. We will be able to transmit a pixel image without drawing any pixels. We will transmit the image as large component contours first. Successively smaller and smaller contour objects will build on the client web browser, but the essential geometry of an image will build in the first data packets of the image. We will draw the vector geometry of pixel images at significant bandwidth savings. That way the image will more quickly recognizable very early in the image build process. Optimized picture transmission over the web important for sending images echoing clients data back down to clients browser.

3.1.1.10.5 Trajectory planning for surgery: Braided Digital Morse Theory

The state of the art in Surgical Robotics is remote actuators with video and/or haptic feed back. A true robot has some algorithm and model about the environment it is attempting to navigate. Improved algorithms for navigating inside the body are required which need models from which we can calculate internal trajectories. This is a technical challenge we believe we can tackle in this project because we can calculate optimal paths between criticalities. Between two peak criticalities, there must be a saddle criticality. New Variational Calculus and Morse Theory methods can provide a "least distance" or "minimum height" path between the two. We will research new concepts in Braid theory applied to DMT (Braided Digital Morse Theory) with Braid expert Professor. M. Anshel.

3.1.1.10.6 Trajectory planning for Radiation Therapy Beams

A particularly difficult tumor location to treat with radiation or electron beams is the breast. The goal is to destroy the cancerous tissue, which may or may not be a well-defined mass inside the breast, overlaying the thorax and in dangerous proximity to the heart and lungs. Patient fixation and re-fixation during the course of radiation therapy is difficult. In the current state of the art, it is expected that collateral damage be inflicted to the heart and lungs during high-energy breast RT. CASI and its clinical collaborators at NYUMC believe that with better modeling of the breast, the tumor, and the thorax, we can design better therapies. RT requires serial models the tumor during the course of therapy. CASI will be able to build models of critical organ geometry, design fixation jigs for the patient, and beam trajectories.

3.1.2 Assessment of success of the project approaches and alternatives

Our assessment of the success of this project is based these positive and negative features of our proposal:

3.1.2.1 PLUS

We have a comprehensive new theory that solves important problems in the state of the art in a number of fields. The theory is proven, and based on classical Morse Theory, and is a hot research topic (Braided Morse Theory, Level Set Theory, Contour Trees). The principals and faculty are world-class graphics programmers, applied mathematicians, expert in algorithm design, optimization, and complexity analysis, expert in ISP and web site management, and the DICOM Imaging Instrument interchange standard. The PI's preliminary results with 2D RGB (color) Visible Human project data are encouraging.

3.1.2.2 MINUS

The utility of our new algorithms are not established in surgical or radiological practice. The software is written as academic demonstrations and proof of concepts only. Significant work is

required to make the applied math solve our customers problems. We need to educate technologists and professionals in the field, as DMT graph segmentation is based on a new paradigm. Technical superiority of a new algorithm alone will not necessarily lead to widespread acceptance. The delivery of a solution and the ease of its use can be more important to market adoption.

We must understand the biology as well as the anatomy of what we are modeling. Using only anatomic imaging to attempt to pin down issues of precision, accuracy, in a living, highly variable, perverse human population is going to fail. Intraoperative visualization is the way to get geometric feedback for accurate geometric placement, but it will not necessarily improve patient treatment results. Functional imaging may show that the source of pathology is not at the center of the anatomy. Functional imaging (functional MRI, volume impedance tomography or neuromagnetic source imaging) will ultimately be the solution. CASI DMT can manage issues of precision and accuracy in data fusion between widely disparate resolution scales typically found in functional images fusion. The biology of the pathology will most certainly complicate the geometry in novel and exciting ways.

3.1.3 Implementation details rational

The main interface to the CASI system will be by connecting to the CASI web site at http://www.casi.net/ and logging in via a secured socket level connection, with all image and model transactions encrypted to the appropriate privacy standards for patient information (HIPPA). There are two fundamental operations on the server. The first is uploading raw image data and then generating the topological decomposition and recoding into a DMT graph. The DMT graph indexes each object in a volume, and each feature in the object geometry. The graph of a volume contains the same information as the pixel data; but in a hierarchical segment able object format. The second fundamental operation is tiling from a node on the DMT graph. The model is created at a bandwidth appropriate tile density and downloaded to the user. This is possible at interactive speeds because the DMT graph is an index into the volume, enabling rapid segmentation and model generation.

The model server is the heart and soul of our effort, the "forge" through which pixels become anatomy. Raw image stacks are uploaded. A DMT graph is presented back to the user. As the user moves the mouse, tiled models are forwarded to the client for real time interactive approval or further pick, drag and drop assembly.

The radiological client user will log into their account at CASI, on a client machine on their local network, which will also connect to the imaging equipment via the radiologist facility TCP/IP net to a DICOM (Digital Image Communication) protocol for interchange of medical images that runs on all medium to high end medical imaging equipment. Each radiological facility will provide access to its imaging equipment image files. We will write code that will enable the client to push the code up to the server, or the server will be able to automatically pull client images as they are produced. The images and associated patient identifying information will be encoded and encrypted to HIPPA (Health Insurance Portability and Accountability Act of 1996.) Software features are a universal file and directory recognition system, that can learn the format of any medical imaging instrument file format, and any popular digital image format so that installation in a client radiological site is quick and trouble free. We will also build a universal calibration service into the radiological client. Most imaging equipment has maintenance contracts and quality assurance requires that the equipment be calibrated by imaging an imaging phantom with known geometry and dimensions. We propose to provide a uniform calibration service to insure uniform model fidelity for all of our client images. In that way we can provide a cross instrument, cross instrument manufacturer, calibration standard so that our geometric models are of well defined quality, independent of the standards of instrument care the client maintenance standards call for, and meet CASI defined standards.

The design goal for the referring physician client software is to have immediate access to the imaging study and minimize the work required to do a three-dimensional work up. The referring physician, the attending surgeon and any of the consulting caregivers authorized by the referring physician, can access the images, the patient models, and any study tools, annotations, and other material. This may include medical illustrations, reference materials, annotated treatment plan models,

pre, post treatment photographs, intraoperative photographs, and so on. The materials may be to educate the patient as to the upcoming procedure, document the procedure plan, report the procedure results, or even sell a prospective case to an uncertain patient. Because we are going to be doing interactive three-dimensional computer graphics on the downloaded anatomic models, we will enforce a minimum level of graphics resolution and triangle rendering speed by the client. These standards are approximately the same as available in any high-end computer video board with OpenGL support. These boards cost approximately 100 to 1,000 dollars with a polygon draw rate of at least 30 million illuminated, z buffered triangles per second. This a standard value for a PC workstation class graphics accelerator board, or a high end computer game OpenGL board

The patient client software can display study models permitted to the patient by the referring physicians' client. This is a limited functionality physician interface. In this, the physician can educate, inform, or sell the case to the patient.

We will use VHP RGB data and register the base anatomy to the CT and MRI patient specific images. We will build detailed models that contain the diagnostic information particular to the patient. Our goal is to generate a fused composite model of the patient, containing standardized anatomic data scaled and registered into the patient coordinate system, to provide color and other inferred structure detail that MRI and CT do not measure. As we validate our code, and the radiology facilities client code approaches completion, we will move to using patient specific MRI and CT source data.

Level of Detail (LOD) management is key to the commercial success of this project. The models, as built on the server will be over tiled (have more triangles than required to solve most modeling and trajectory problems). Delivery of the product models and images to the client computer must be appropriate to the available client bandwidth, display resolution, and the client computer storage capacity. Interactivity requires rapid LOD management so server downloads only enough detail to permit the client computer to display the model on its OpenGL graphics accelerator subsystem. Failure to achieve the desired bandwidth and latency by the project termination data will be offset by the expected growth in next generation Internet bandwidth and yet even faster graphics chip sets. Should hardware technology obviate the need for an extensive LOD management subsystem, we will scale back our effort in this area appropriately.

We will close the loop with our users by installing a click stream subsystem to monitor how our users interact with the selection/segmentation menu. From are able to optimize the interface to minimize the selection, and segmentation clicks required of our users. Selecting objects can require a lot of picking and selecting on a deep the DMT graph menu. We expect that most users will make canonical selections, and by monitoring patterns in the selection behaviour, we believe we can intuit users intention, taste, and desired objects after they make similar choices in different patient datasets. As our system gains experience with alpha testers ad users, we will test to see if this facility makes using our system intuitive and decreases each users number of selection clicks to find the models they wish. In this way the user interface and the speed and quality of the users' modeling effort is improved.

We will build a Radiation and Oncology Physician Client Interface that implements special features requested by our Radiation Therapy (RT) collaborators at NYUMC. We will use our core technology to segment and build models, but also track successive tumor model changes during treatment, develop beam trajectories (via Braided DMT) through the target (the breast tumor) and no-go regions (the lungs and heart). We will develop ablation isodose isosurfaces (surfaces of dosage intensity great enough to ablate tissue), and low dose isodose surface (the surfaces of dosage intensity safe for healthy tissue), for no go region. We will build union and intersections of these organ and isodose objects using our DMT graph technology to highlight dangerous problems before the patient is hurt, and to validate treatment plans prior to treatment.

We will begin by doing breast cancer cases using the generalized physician client with the radiation oncology department at NYUMC. We will be building patient models from CT slices, and modeling tumors during the course of treatment. We will also develop isodose surface maps of total radiation absorbed as well calculating beam trajectories. Our goal is to minimize the radiation dosage

in the thorax and maximize dosage in the targeted tumor. The research challenge is to do difficult beam trajectories that the department software cannot manage because of the geometric complexity or lack of critical organ models.

We will build a Neurosurgical client interface, to provide steriotactic brain surgery planning for keyhole surgery. We will incorporate features requested by our Neurosurgical colleagues at St. Louis University (SLU). We use our modeling technology to build no go regions such as articulate un-diseased brain and major blood vessels, and the target region we wish to biopsy, ablate, or deliver therapeutic agents. We can model the union of the no go regions and the access path to validate surgical plans prior to surgery. Any volume in that object class will immediately flags a problem.

3.1.4 State of the art before project:

The current state of the art for anatomic modeling is hand pixel picking or semi-automatic power hand assists (snakes, dilation / erosion operators, flooding regions, etc.), drawing contour rings, sewing a surface between rings. Marching cubes and friends tiles all objects at a threshold value, regardless of their connectivity. Various advanced techniques require hand drawing pixel "dams" to contain surfaces from spilling into inappropriate regions, or "roughing in objects" prior to contouring. These techniques distort the object geometry, are imprecise, create tool marks, and other dimensional instabilities. They require an expert operator, are not repeatable, even with the same operator on the same data. Critical radiation therapy simulation modeling for beam trajectory planning is done by the seat of the pants, line of sight, with insufficient computational geometry support on physical simulators. Robotic surgery is not; there is no theoretical, robotics technology to makes calculation of intraoperative trajectories possible without good anatomic modeling. Currently, neurosurgical trajectories are typically simple straight lines avoiding large internal obstacles (blood vesicles or eloquent cortex). Anatomic computer animation for medical or commercial illustration requires many technicians working on multiple packages doing hundreds of hours of hand editing to make seconds of finished rendered animation frames.

3.1.5 State of the art after project

Within three to four years from the start of this project, segmentation will be accomplished in seconds; simply by moving a mouse over a DMT graph (specifying a threshold value and parent criticality) browser widget, and immediately seeing the 3D object selected. If the object is not simply selectable (the desired object is has multiple connection nodes to other objects), the user can click on the graph node to have the proximate connecting nodes disconnected by changing the minimum number of pixels the minimum contrast. Surgical robots will use real time updated anatomic model information to navigate deep inside the body. Difficult to reach breast tumors will be treated with no burnt lungs. The segmented models will be precise, accurate, and suitable for Hollywood computer animation, deep brain surgery, and high school student science fair projects. The technical leverage of understanding surfaces, objects, and being able to manipulate them adroitly are manifold. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.6 Technical leverage into a broad spectrum of spillover benefits

The technical leverage of understanding images, surfaces, objects, and being able to manipulate them adroitly are manifold. We will be able to effectively transmit large pixel images as nested large to small contour objects. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.7 Technical Rational and Advancement of the State of the Art (TABLE)

Figure of Merit	Projected Technical Targets	Current State of the Art	Technical Barriers	Innovative Approach
Resolution (Distance)	No Resolution Limits	1/3 mm pixel size	Scanner device pixel size, typically, imaging devices produce too many pixels to use all of information effectively	Vector from pixels
Effort (Time)	1,2 seconds, possibly interactive speeds (1/30th second)	Hours, days, weeks	Patience of operator, excessive resolution of image data. Objects to be extracted require specifying every pixel, or every perimeter pixel.	DMT Graph specified objects are hierarchal, so groups of objects can be manipulated instead of individual pixels. Single mouse clicks segment complex objects
Cost of Professional Effort	200.00 to 500.00 / man hour	10.00 / man hour	Low productivity of current algorithms and software	
Accuracy (Standard Deviation Distance)	< 1 pixel	> 4 pixels	Segmentor technician hand work; Movement of patient during surgery, time interval from imaging to treatment cause measurements drift	Rapid modeling minimizes changes due to time delay from imaging to treatment. Real time intraoperative modeling possible
Patient Results (Percent Improvement)	95 %	45%	Precise determination of pathology location	Accurate and precise modeling preserving imaging calibration

3.2 Research and Development Plan

3.2.1 R&D Plan overview

The development strategy is a simultaneous attack on the math and implementation problem; algorithm design, and software engineering problem. The principle division of tasks is between the user interfaces (client side Java development) and the DMT image recoding, graph generation, union and intersection matching, Level of Detail (LOD) management, bandwidth management, and warping tasks (server side math and remote graphics). The PI will program the DMT decomposition and graphing code. A core algorithm research and programming team will be assembled from the faculty and PhD student pool. Dr. Wolberg will program manual and automatic image registration. CUNY faculty will do algorithm development and analysis. NYUMC RT and SLU Neurosurgery faculty will be our alpha clients. PhD students with Java and C++ experience will program the client side browser plug-ins. The math research milestones are the development of the server image graphing, matching, registration, and LOD management. CASI will launch its alpha test network based client-server image-processing services directly to the public, to imaging facilities and physicians (and their patients) even before all of the server services are functional or complete. By having the client technology base working, even at mock-up prototype functionality, CASI will transition research milestones rapidly, effectively, and explosively diffusing the technology into clients' lap (tops).

3.2.2 Technical Barriers Overcome by CASI that will yield Economic Benefits (TABLE)

Technical Barrier	New Technology	Economic Benefit
Extensive, expensive human segmentation by pixels, hand drawn contours, hand drawn pixel dams, segmentation snakes, and other current ineffective technology: Imprecise and Inaccurate	DMT critical point manipulation precisely segments objects.	Creation of new market low cost computer modeling Cheap patient specific graphics and animations,
Smoothing operations on hand segmented objects: Warps object geometry	Maximal smooth 'cut' segmentation surfaces	Reduced dependence on student and technician for retouching and smoothing
Dimensional Fidelity of segmented, smoothed objects: Inability to preserve of instrument calibrations from image to model		Increased market in patient specific imaging and modeling,
Robotic Surgical Planning: no technology to calculate in patient specific model anatomy; no way to model constraint space (no-go regions); no way to calculate optimal trajectories	Braided Digital Morse Theory for paths between features	Better surgical results, Less insurance costs, Lower hospitalization costs, Less hospital time, Less disability payout, Increased worker productivity

Radiation Treatment Planning; inability to get precise and accurate simulator models; no technology to calculate optimal beam trajectories subject to constrain spaces (no-go regions):		NO surgery required, Better treatment results, Less insurance costs, Reduced hospitalization costs, Less disability payout
Treatment Results Evaluation: repeated hand modeling of tumor or target organ during therapy too expensive, imprecise, and labor intensive	Reliable tracking of tissue morphological changes from radiation or surgery over time	Quantitative measure of treatment effect (Tumor volume shrinkage, qualitative morphology improvement, etc)

3.3 Statement of project tasks and anticipated accomplishments

3.3.1 First year project milestones

For the first project year, we will focus on algorithm development and implementation to efficiently produce and manipulate the images and models by their DMT graph node. Concurrently, the client side interface team will design, mock up, and write browser-based interfaces for our intended medical imaging shops and clients. This will demonstrate of DMT principle of producing map of objects that do not require contrast enhancement to be parsed out of their proximate objects. We will boot up our network services server on the Internet.

3.3.1.1 MILESTONE 1: Server live on Internet

We will launch our project with the purchase and configuration of the CASI project web site server.

TASK: install the project management software, and establish protocols for collaborative programming with the team members.

3.3.1.2 MILESTONE 2: Public client mock-up facility life on Internet

Publish concept mock up our system into which we will insert the real functionality as that milestone is achieved.

TASK: Design various user interfaces for radiological, RT, Neurosurgical, patient and public use classes.

3.3.1.3 MILESTONE 3: Surface tiled models from DMT graphs

Generate a tiled surface model in RGB Color image data from a user selected threshold value and a DMT graph node.

TASK: Program SpiderWeb algorithm and DMT graph decomposition

3.3.1.4 MILESTONE 4: Generate DMT graph from image stacks

Generate DMT Gray scale graph from MRI and CT from the VHP. Generate DMT graph of the color (RGB) VHP pixel data. We will use the female 'Eve' data set, and do the thorax and abdomen.

TASK:

3.3.2 Second year project milestones

The second year of the project will focus on the DMT segmentation operator and registration, then delivering them into network clients.

3.3.2.1 MILESTONE 5: Gray scale and RGB Image graph matching (registration precursor)

We will build the union graph of the RGB and one or more of the CT and MRI image stacks for manageable subset of the VHP data.

TASK:

3.3.2.2 MILESTONE 6: Segmentation functionality demonstration

Using the public VHP data, we will demonstration on the website DMT graph selection of component objects. Users will select DMT objects from the RGB, CT, or MRI data sets. DMT segmentation operator demonstration, by clicking on the DMT graph node, the user will move saddle connections up or down to connect or disconnect objects.

TASK: Write saddle criticality navigator (finds segmentation plane if possible), else edit saddle values to edit DMT graph edges.

3.3.2.3 MILESTONE 7: The Patient, RT Physician and Steriotactic Neurosurgery Client demonstration goes live

TASK

3.3.3 Third year project milestones

CASI focuses on the problem of object registration and delivery of reduced density images and models.

3.3.3.1 MILESTONE 8: Registration of models by DMT graph demonstration

We will demonstrate the union and warping of DMT graphs from selected subsets of each data set resulting in a fused model.

TASK:

3.3.3.2 MILESTONE 9: Level of Detail management 10-x reduction in tile density

We will demonstrate a minimum of 10-x reduction in tile density, with a maximum reduction of tile density of an object into a tetrahedron (4 triangular tiles).

TASK:

3.3.3.3 MILESTONE 10: Segmentation click stream learning captures segmentor insight

We will demonstrate a 10x reduction in the number of clicks to segment major components by learning patterns that will enable us to intuit objects to segment.

TASK:

3.3.4 MILESTONE PROGRESS (TABLE)

N	Major Project Tasks	Project Time Y1	Y2	Y3	Cost in $K	Major Milestone
1	Server hardware installation and software configuration task				412.5	Server live on Internet
2	Public client mock up facility design task				111	Public client mock-up facility life on Internet
3	Program SpiderWeb surface tile generator task				111	Surface tiled models from DMT graphs
4	Recognize, sort Crits, connect; graph display code task				202	Generate DMT graph from image stacks
5	Write node figure of merit, sorting, matching code for Union and Intersection operator				210	Gray scale and RGB Image graph matching (registration precursor)
6	Write saddle Crit navigator and editor				210	Segmentation functionality demonstration
7	Write DICOM, upload, download compression, encryption, radiological, referring physician client				210.5	Web based upload and download of raw images and tiled models
8	Node warping code				211	Registration of CT and MRI to VHP Base Anatomy
9	Level of Detail Management				211	Level of Detail management 10-x reduction in tile density
10	Install clicks stream technology on clients; collect data from alpha users				221.5	Intuiting segmentation from users

3.4 How will our project handle technical and managerial problems we will encounter

3.4.1 Computational load problems in larger scale image stacks

There may be complexity issues as the images scale, the number of image dimensions increases (independent or dependant image channels). Scaling up to a production system may overload the server, or increases in image resolution in future CT and MRI systems may similarly overload the server. Interactivity may suffer. The NP completeness of these algorithms has not yet been analyzed. Software optimization as well as new capital to buy a larger server may required as we process more and larger alpha client datasets.

3.4.2 Computational intermediate solution memory "bloom"

Registration of large images with disjoint area may cause problems. If the two images have the same borders, then the root of the graphs will be the same and graph matching can start at the same depth levels on each graph. If the two images are disjoint, i.e., there is only a small common area between the two images, and then the graph-matching algorithm will exhaustively search for matches in the regions where no such match is possible. This unproductive searching may cause problems with excessive temporary memory requirements. Images that have no common features may produce

spurious matches, perhaps matching textures and small features only, while assigning most features to the intersection list

3.4.3 Automatic registration problems: managing matching incomplete graphs

An incomplete graph is a graph of a portion of the object that we wish to register. It is important we start with a complete view of the structure we wish to register, but the algorithm should be able to find the best matching node tree segment by exhaustive searching.

The worst-case situation is that automatic graph matching cannot be made to work fully automatically to our satisfaction. In that situation, and until we can design a fully automatic graph matching algorithm, we will ask users provide a starting point on graph pairs to the matching process.

3.4.4 Segmentation of difficult images

A difficult image is an image that contains features that distort isosurfaces on a large scale, and or fine grain noise that causes a very large number of small noise objects. We can eliminate small-scale features by truncating our graph below an object size, typically on the scale of two or four pixel lengths. Large-scale distortions include bright MRI antenna fields, a 'tilted' image background, where the image is distinctly lighter on one side, and darker on another side. Other problems we have encountered are bright 'hot' spots produced by MRI pickup antennas placed directly on the patient to improve image resolution in the immediate vicinity. This causes an intense detailed and bright hot region whose brightness decays away from the antenna. For those images, we have to model and brightness compensate the antenna field.

We are prepared to do additional traditional image processing, even hand editing, as part of our technical assistance to the user, until we can design and implement automatic methods to minimize this kluge step. This experience is a necessary and unpredictable part of dealing with real images that we expect from our clients.

3.4.5 Management issues

Access to necessary research facilities by proximity; We will have access to offices of the City University of New York (CUNY) Graduate Center (GC) on 34th street and 5th Ave, a short distance from CASI on 33rd street and 2nd Avenue. Team programmers will have the option to work directly on the machine for very fast image rendering, and manipulation, or work from PC clients on site or remotely. Clinical collaborators are all well Internet connected, and mainly at New York University Medical Center (NYUMC) on 34th Street and at St. Louis University (SLU). As we move from computer modeling to clinical modeling, we expect to be working extensively on site at the Radiation Oncology facilities directly across the street from CASI. The PI has many years standing as former faculty at NYUMC and collaborations there are easy to negotiate as required.

3.4.6 Fostering a team approach and team member communications

3.4.6.1 Project Management Policies

We will establish a simple task delegation and completion policy, as well as regular weekly face-to-face meetings at CASI and at the CUNY Grad Center. A good interpersonal working environment is vital to any network based collaboration with deadlines, milestones, validation tests, release dates, and other organizational stresses. We will also sponsor bi-monthly retreat activities to relieve stress and to foster a unity of purpose. We will hold quarterly progress reviews, and in the second year, start a monthly business development meeting to focus on marketing our emerging technology and recruiting alpha test customers.

3.4.6.2 Project Management Software

Our company will use an open source development model. Open Source developers use SourceForge for network access to source code version management systems (code check-in, check out), mailing lists, bug tracking, message boards / forums, and task assignment, ownership, completion, and management. We will install the SourceForge project management software as private instance of the popular open source collaboration SourceForge.net web site. The principles behind SourceForge are use to hosts more than 12,000 open source projects.

We will support a DMT project at the CUNY Graduate Center on 34th St. and 5th, directly

cross-town on is NYUMC. The CUNY Institute for Software Design and Development (CISDD) is a University Consortium that will act as the conduit for this project. The computer team is a short walk from the clinical facilities, which is crucial for fostering communication with our ultimate clients and customers.

3.4.6.3 Team members (TABLE)

Name Core Members	Affiliation	Role, Expertise and Task Areas
Professor D. B. Karron, PhD	CASI PI, CCNY	PI, DMT Inventor, C++, Computational Geometry, Computer Graphics, Algorithm Development, Will write DMT recoding core on server, market technology to prospective alpha customers and industries
Professor G Wolberg, PhD	CASI, CCNY	Lead Programmer. C++ programmer, algorithm development, digital image warping expert
Professor J L Cox, PhD	CCNY	DMT developer, Theoretical computer scientist, analysis of algorithms.
Consulting Members		
Professor M. Anshel, PhD	CCNY	Encryption, Braid Theory, computational geometry, development of Braided DMT for Trajectory Planning and Analysis
Professor G. Herman, PhD	CCNY	Theory of surfaces, image segmentation, digital topology
Professor F. Bookstein, PhD	University of Michigan	Morphometrics, medical imaging and applied math
Mr. E. Gurfein, MBA	Meridian Resource and Development, Ltd.	VC fundraising for biotech, medical device, and chemistry startups; engineering venture capital, financial management and technical marketing
Clinical Participants	NYUMC Radiation Oncology	Breast cancer warrior using radiation therapy beams.
Chair S. Formenti, MD PhD		
Professor J..K. Dewyngaert, PhD	NYUMC Radiation Oncology	Radiation physicist; Specialist in prostate \cancer research using radiation and brachiotherapy
Professor and Col (Ret) R. A. Satava, MD	Yale University Medical Center Department of Surgery	Endoscopic and Virtual Reality in Medicine pioneer
Professor L. Liebis, PhD	NYU MC	Instrumentation specialist. Statistical epidemiology,
Chair R. Bucholz MD,	St. Louis University Medical Center, Department of Neurosurgery	Endoscopic surgeon and medical technology entrepreneur Neurosurgeon and steriotactic neurosurgery system inventor
S. V. Grasso, MD,	Stevens Institute of Technology and TIMA	Technology for Medical Integration (TIMA), robotic surgery expert and promoter
Post Doc/ Visiting Scientist	Graduating from Mayo Clinic Medical Imaging PhD Program	C++ image programming registration and warping, 3D modeling,
J. Patrichare, PhD (expected 2002)		
PhD graduate students	CUNY Graduate Center	Java programmer, System administrator, Web site designer and user interface tester
To be named; 3 total		

3.5 Potential for Broad-Based Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

High technology medicine is widely viewed as beneficial the public, mainly because of the probability that any one of us may unexpectedly become the beneficiary of a new life saving therapies; However the costs of such technology to insurers, taxpayers, and the underinsured can be staggering. Expensive new hardware and drug offerings bombard the medical market. In a life-threatening situation, these high costs are relegated to a lower priority. When the bills have to be paid, and policymakers review galloping high technology medicine costs, they must consider the value to our society of "big iron" capital-intensive purchases such as multimillion-dollar diagnostic imaging facilities and therapeutic equipment. The value added to our nations' economy is that CASI will be a filter and conduit to increase the worth of this investment, by increasing the ability of medical

diagnostic imaging to accomplish its promise: Save lives and keep us healthy.

3.5.1 National Economic Benefits

America is underutilizing the product of its diagnostic imaging capital base. The medical imaging industry is not making the best use of the mega pixels of patient data these systems generate. From an information theoretic perspective, we estimate that 99% of that information is not contributing to the making of therapeutic decisions. We are not disseminating this information to all concerned parties rapidly and effectively. This is partly because we do not understand, use, or effectively model the important features in these images. This is because of limitations in the state of the art for understanding modeling key features, and applying this information in rapid and effective ways for broad base of radiologists, physicians, surgeons, and therapists. Further, we need to make it understandable to the ultimate customer, the patient, and / or the patients' family. New picture archiving and network distribution systems are helping to manage the raw data, the Next Generation Internet can make more of the raw data move faster, but the nation needs better technology to understand these images, make consistent precise patient specific determinations, and maximize the effective use for this data as essential insight. CASI will decrease the entropy and increase the pragmatic value of medical pixels by winnowing them down to geometric models, trajectory vectors, and critical points.

Customers include any radiologist, radiology practice, imaging facility, medical center, and associated diagnostic or therapeutic practitioner. The patient needs to be kept in the loop as the ultimate paying customer, and consumer of the therapeutic decisions based on this information. The customers that will benefit the most are any interpretative method of CT, MRI, PET, SPECT, etc. that currently is hand contouring stacks of images prefatory to designing a patient treatment, are evaluating the ongoing results of treatment. Similarly, anyone attempting to spot critical surgical targets, such as in steriotactic brain surgery, by sighting by the center of blobby objects in hundreds of slices will be a customer. Radiation Therapy (RT) practitioners were most eager to find better methods to eliminate this time consuming drudgery in their practice.

Competitors are scattered across various application area, using mainly volume rendering technology instead of shell surface technology. Most imaging companies are focused on one technology, almost to the exclusion of other application areas. Typically, these firms arise from image consulting firms working with one large customer with a specific application in petrology, histology, computer graphics, and so on. There are general-purpose visualization systems sponsored by government research labs (NCAR), and commercialization of large university programs (ANALYZE from Rich Robb's group at the Mayo Clinic), 3DVIEWNIX (From Jay Udupa's group at U. Penn). Commercial packages include Voxel View, AVS (Advanced Visualization System), Resolution3D, Khoros, IBM Data Explorer (DX), Iris Explorer, VTK tool kit (From Kitware) are but a few of the more popular general packages. Some have exceptional interactivity based on their optimization to special graphics accelerator hardware, now common with the explosion of the computer game industry). Many have intricate and comprehensive facilities for hand segmentation, contouring, snake segmentation, thresholding, flood filling, edge detection, marching cubes, and so on. None have anything that approaches the power and insight that Digital Morse Theory based segmentation can do to simplify many segmentation tasks. We will never manage to penetrate such a broad spread of markets, but we expect that we will license our technology and that will become an important source of revenue and diffusion of our technology and theory into the industry and broader national economy in ways we can barely foresee

End users are generally serviced by consultant using any of the above visualization packages. We will focus initially on the niche markets of Radiation Therapy and Neurosurgery as vehicles to develop our core technology. However, most of direct users will be software developers integrating our technology in their software packages for use by their individual specialty markets.

It is our plan to license our technology to other industries that can apply our technology are industrial non-destructive testing (industrial CT), meteorology, metrology, histopathology imaging,

entertainment industry animation, medical illustration, commercial computer graphics for advertising, virtual reality, air traffic control, multimedia, medical education and training, simulation, topography, mapping, surveying, (not topology) fluid mechanics and dynamics modeling and visualization, hyperspectral scanner imaging, Earth Imaging Systems (for interpreting satellite imagery)

The benefits to the public are longer life, better quality of life, through improved medical care, at reduced cost through more effective delivery and utilization if medical imagery.

3.5.1.1 Business opportunities addressed and economic importance to proposer and the nation

Our business opportunity is the expense and time required to produce imprecise and inaccurate segmentations from which 3D models are generated for many disparate applications. There is no underlying paradigm for understanding how segmentation works. Most of the thinking current segmentation theory is *ad-hoc*, problem, and image specific, not repeatable, and requires an expert user. Discussions with robotic surgery designers and manufactures point out the problem designing robotic trajectories are bottlenecked with the patient specific modeling. Our core technology is being hailed as a breakthrough, if we can develop working systems from our concept demonstration. Alpha site customers and business interest is building as word of our possible technology circulates in our target markets. NYUMC Radiation and Oncology and St. Louis University have agreed to participate in our development effort as alpha test sites.

The economic important to CASI of this technology is based getting meaningful assistance in surgery from computer imaging. This requires 3D modeling on a rapid patient specific basis with precision, accuracy, and dimensional fidelity. This technology gap prompted the PI's research in this area and prompted our request for funding to develop this technology.

The economic importance to the nation is improving the utility and distribution of medical imaging information, and will improve the value of this expensive technology with our inexpensive, but Internet pervasive technology. Further, this is not a comparatively expensive technology in its application because we will use centralized computer servers, connected eventually, but not necessarily by Next Generation Internet or Internet II. Our value added is our intellectual property that will lead to improve health and longer life of American citizens.

3.5.1.2 Discussion of potential users of this technology

Patient specific anatomic modeling from medical imaging and true three-dimensional modeling is required by many medical specialties. The specialization of the physician based research groups and the lack of a common language and communication leads fractionation of effort. The results of style of research effort tends to degenerate the state of the art into a large collection of tricks, techniques, conflicting algorithms, and overloaded toolboxes. Most of these techniques lack an underlying mathematical rubric, uniform precision, and validation. Computer graphics has not provided the 'sound' solutions that it appears to illustrate. This is due to the lack of computational geometry and advanced math sophistication in the graphics industry. We see a wide range of medical, engineering, technical, and scientific users for our uniform approach and new technology.

CASI's DMT based technology has a number of potential users and applications. Our initial target markets are breast Radiation Therapy and neurosurgical steriotactic surgery. Once our technology has been show to be advantageous, it is expected that other specialties will utilize it. We will cultivate bellwether client collaborations in each surgical specialty, and market through their training programs with their residents and fellows, post doctoral students and visiting scientists. Expected application areas include: Cosmetic plastic surgery (modeling skin profile changes to sell cases to patients), Craniofacial surgery (model bone cuts, skin reconstruction due to trauma, birth defects, and cancer), Obstetrics (pelvis measurements are key parts of the decision to perform a caesarian), Oral surgery (tooth implants), Orthodontics (bone growth and effect of braces, selling cases to parents), Histopathology (cancer detection, cell type recognition, and cell counting), Biological shape analysis for surgical application.

3.5.1.2.1 Market estimates

At the end of this proposal, this technology will be successful for RT and Neurosurgery. At that

time, for a cost of one hundred dollars the attending physician will a model of a patient's tumor, and be able to plan and demonstrate that plan for surgery or radiation.

In the RT focus area of our project, we measure the total market from cancer epidemiology. Unfortunately, we can expect an increased cancer rate in the future caused by environmental pollution. The survival rate due to better treatment technology will also increase. This increases the CASI market by an estimated 20%. CASI technology will be a part of that survival improvement.

Breast Cancer, the target of our RT collaboration at NYUMC saw ~176,300 new cases and 43,700 deaths in 1999. Prostate cancer had ~136 new cases per 100, 000 men. Surgical treatment brachiotherapy (treatment by implanting highly radioactive seed in the cancer) and RT are all require modeling and targeting technology that is CASI's core technology.

Expected growth of markets opportunity by increased cases and increased survival of 20 % is assumed as CASI technology is embraced by medicine. Assuming a 20% market capture share, that means that in breast RT we can expect by the time of product roll out in 4 years to 42,000 cases / year. We can estimate a similar participation in prostate cancer therapy at 50,000 cases / year.

3.5.1.2.2 Markets change and new markets from new technology.

Our initial focus area is breast RT and Brain surgery. As we penetrate in these markets CASI will license its technology into other market areas; because we will need to focus the R & D effort on the generalized problem, and a few limited specific problem areas at a time. CASI will effectively franchise its technology into market application areas for maximal rapid diffusion. We estimate that we will be doing well over 10x our base RT revenue by franchising. CASI will promote bellwether researchers to adopt our technology for their specific application area by doing custom web interfaces to their spec, as CASI are developing our generalized application area.

3.5.2 Need for ATP funding

ATP funding is required to enable CASI to complete our ongoing research and make the technological leap to market of low cost, network based anatomic computer 'foundry' modeling. We will build on the progress we started making as a subcontractor on the NIH Visible Human Project (VHP) female 'Eve' dataset. The primary mission of the VHP program is to supply anatomic content for medical school education. CASI's broader therapeutic vision requires ATP development funding because the NIH mission in this area at this time is limited.

Segmentation and Registration issues impede progress in many disparate medical and scientific fields. No one industry or medical superspeciality has the patience to fund this development effort in the general case. Few programs share the vision of this technology for its broad applicability to medicine, technology, and science.

The visualization and modeling technology is not being effectively developed in the United States. The medical imaging industry is dominated by foreign owned and controlled companies such as Sony, Picker, Hitachi, Siemens, and General Electric. We believe that the market for pixel intensive hardware-accelerated graphics is wedged in the Internet last mile bottleneck. Wide diffusion for image-based information will require new thinking, not just more bandwidth. CASI will move from a "pixel based high entropy high bandwidth" representation to a "DMT based object geometry "representation with low entropy and high information theoretic pragmatic value.

3.5.2.1 Summary of efforts to get external and private funding

The CASI vision is to provide patient specific precise and accurate Level of Detail (LOD) models for diagnostic and therapeutic applications. CASI's raw input is medical images uploaded over the Internet. The time for development of this technology is too long for Venture Capitalist window of opportunity. We do not intend to become a medical computer graphics-imaging house, medical informatics consulting firm, or a surgical robotics firm. Our goal is to focus on solving the problems that are hindering the start of the art in radiation therapy, surgical robotics, 3D modeling, animation, and many other application areas. CASI's solution will become our core competency. The PI intends to aggressively grow the company into this wide-open opportunity field. CASI's broad therapeutic vision frightens private venture capitalists, and their funding. CASI is currently funded by angel

investors and the PI. CASI will leap into the modeling business with ATP funding, and be able to focus on the long-term benefits of this technology.

CASI believes that it become profitable within 5 years, which is longer than the private equity market will tolerate. As we demonstrate our core technology by the third year, we expect that we will be able to rise significant private funding, but not before.

3.5.2.2 Description of how the technology will be broadly diffused

Broad diffusion of our technology will occur because of the strong need in a broad variety of medical and general scientific modeling applications. This strong gradient will pull our technology out of our lab and into commercial franchise or licensure-based adoption. Because the application runs as an ASP, anyone who can upload an image file will be able to run their image for a demonstration of the modeling facility, and see how the CASI system will solve their problems. The short time constant of internet based technology diffuses out into the global community, and the strong needs gradient, means we can expect explosive growth in demand as we start public demonstrations and reporting our results in the literature and major scientific and medical meetings. CASI is preparing for this onslaught and will carefully not oversell its solutions and permit it to grow in managed and healthy manor for maximal benefit to the nation and for the company.

3.5.2.3 Business experience of PI and Staff

CASI was founded in 1995, while the PI was research professor of surgery at NYUMC. The PI has managed approximately one million dollars in DARPA funding, as well as such administrative tasks as running a payroll, subcontracting, DoD audits, Federal and State audits, bank audits, invoicing, collections, financing, and accounts payables with and without an administrative staff. CASI has kept meticulous records and attained a high professional standard under difficult business conditions. The PI has demonstrated fiscal responsibility managing significant federal funds responsibly. The PI has extensive technical management experience. Mr. E. Gurfein will be joining our team as our business manager, bringing his experience in scientific startup funding, finance, management, and marketing.

3.6 Bibliography

Karron, D. B. (2001) Leveling Eve: Digital Morse theory of isocontours in RGB space. To be presented at: SIAM Activity Group on Imaging Science: Imaging Science 2001, September 22-24, 2001 Boston USA. Mini-symposium entitled: Navigating the Visible Human: Differential Geometry and Computational Anatomy. Invited by Fred Bookstein, University of Michigan, Ann Arbor, USA

Cox, J, and Karron, D. B. (in press 2001): Digital Morse Theory with Selected Applications. Accepted pending rewrite to Graphical Models and Image Processing (GIMP) of Academic Press

Karron, D.; Cox, James; and Mishra, B. (1999); System and Method for Surface Rendering of Internal Structures within the Interior of a Solid Object; Patent #5,898,793

Karron, D. B. and Cox, J. (1995): Extracting 3D Objects from Volume Data using Digital Morse Theory. In Computer Vision, Virtual Reality and Robotics in Medicine, Nicholas Ayache, Editor; Lecture Notes in Computer Science, Vol. 905, Pages 481 -- 486.

Karron, D (1994) New Findings from the SpiderWeb Algorithm: Toward a Digital Morse Theory. Visualization in Biomedical Computing (VBC) '94

Karron, D.; Grossi, E.A.; Weinreb, J.; Stephenson, J.; Porte, B.; (1994) The SpiderWeb algorithm applied in 4D: Using a topologically correct isosurface tracking algorithm to follow the moving surfaces of the heart. 1994 Society of Nuclear Medicine Computer and Instrumentation Council Midwinter Meeting in Seattle, Washington, February 7 -- 9, on ``Dedicated Instruments and Computer Processing Techniques for Cardiac and Brain Imaging."

Cox, J.; Karron, D.; and Mishra, B. (1993): The SpiderWeb Surface rendering algorithm. Innovation and Technology in Biology and Medicine (ITBM Volume 14, Number 6, Page 634 - 655. December 1993

Karron, D. (1993) Novel Surface Rendering and Object Registration Methods for Three Dimensional Medical Imaging: The ``SpiderWeb" Surface Algorithm and the ``Pointers" Technique for Integrating Multimodal Images. Ph.D. Dissertation

Karron, D., and Cox, J. (1992) Mathematical Analysis of ``SpiderWeb" Surface Construction Algorithm. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society, J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 1250--1252.

Karron, D. (1992) The ``SpiderWeb" Surface Construction Algorithm for Building Triangle Mesh Surfaces in Noisy

Volume Data. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society", J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 2084--2086.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. Proceedings of the Visualization in Biomedical Computing Conference '92, Chapel Hill, North Carolina; Richard A. Robb, Editor. Society of Photo--Optical Instrumentation Engineers; Proceedings Volume 1808, Pages 462--576.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. NYU, Department of Robotics Technical Report.

Karron, D. (1991): A novel algorithm for calculating the closest approach of skew lines using singular value decomposition. NYU, Department of Robotics Technical Report.

Cutting, C. B. and McCarthy, J. G. and Karron, D. B. (1988) Three--Dimensional Input of Body Surface Data Using a Laser Light Scanner, Annals of Plastic Surgery, 21:1 (July), Pages 38--45.

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General

NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY

Computer Aided Surgery Inc.
New York, New York

ATP Award No. 70NANB1H3050

Audit Report No. ATL-16095-3-0001 /July 2003

THIS AUDIT REPORT MAY CONTAIN PROPRIETARY DATA EXEMPTED FROM DISCLOSURE UNDER THE FREEDOM OF INFORMATION ACT (5 U.S.C. 552) BY THE OMNIBUS TRADE AND COMPETITIVENESS ACT OF 1988 (15 U.S.C. 278N)

Office of Audits, Atlanta Regional Office

JUL 25 2003

MEMORANDUM FOR: Shamim Shaikh, Acting Chief
Grants and Agreements Management Division
National Institute of Standards and Technology

Kathleen M. McKevitt

FROM: for William F. Bedwell, Jr.
Regional Inspector General
for Audits

SUBJECT: NIST Cooperative Agreement Number 70NANB1H3050
Computer Aided Surgery, Inc., NY
Final Report No. ATL-16095-3-0001

This report on our audit of the subject NIST Advanced Technology Program cooperative agreement with Computer Aided Surgery, Inc. is to inform NIST officials of significant findings that require their immediate attention. Based on Computer Aided Surgery's own accounting records, the company should reimburse NIST $205,126. The corporation has not contributed any of its required cost-share, which currently totals $54,068, and has drawn down $205,126 in excess of the federal share of ATP project costs identified in its accounting records. The Financial Status Reports filed with NIST are inaccurate because they show that the company contributed the required matching funds and the reports overstate ATP project expenses. We will issue a separate comprehensive audit report including questioned costs and other non-compliance issues covering the period October 1, 2001, through June 27, 2003.

We are providing a copy of this report to Computer Aided Surgery. However, we have not requested the company prepare a written response to NIST addressing the report findings or recommendations. We will include these findings in the subsequent comprehensive audit report to allow for due process. Requests from the public for copies of this report must be referred to the Office of Inspector General, Office of Compliance and Administration Publication Unit, Room 7009C, Herbert C. Hoover Building, for response under the Freedom of Information Act.

Any information or inquiry regarding this final report should be directed to me at (404) 730-2780, or Kathleen McKevitt of this office at the same number. We appreciate the cooperation and courtesies extended by NIST officials during our audit.

Introduction

In September 2001, NIST awarded a $2,110,500 Advanced Technology Program cooperative agreement to Computer Aided Surgery, Inc., a for-profit company involved in innovative composite design and engineering. The agreement was for a 3-year period with $800,000 in federal funds for the first year, $600,000 for the second year, and $600,000 in the third year. The agreement required the company provide a matching share of $36,500 for the first year, $30,500 for the second year, and $43,500 for the third year.

The purpose of the agreement was to develop and demonstrate novel computer and engineering technology based on Digital Morse Theory to enhance the quality and usability of computerized anatomic models for precise and accurate cancer treatment therapies.

Purpose and Scope of Audit

We performed the audit of the NIST award at the company's office in New York City during June 2003. NIST requested that our office conduct the audit because the grants and program officials were concerned about Computer Aided Surgery's ability to account for federal funds being spent. The purpose of the audit was to determine the financial status of the award, the reasonableness and allowability of expenses charged against the award and review compliance with applicable laws and regulations. The audit covered the period from October 1, 2001, through June 27, 2003. We examined pertinent NIST and company records, and interviewed agency and company officials as deemed necessary.

We relied on computer-processed data supplied by the company as the basis for our audit findings and recommendations. Consequently, we tested the accuracy by tracing and comparing the data to original source documents and other supporting documents. Based on our tests, we concluded that the computerized data was sufficiently reliable for use in meeting our objectives.

We conducted the audit in accordance with generally accepted government auditing standards, and performed it under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated May 22, 1980, as amended.

Results of the Audit

During our audit, we found significant problems that we brought to the grants officers attention with a conference call on June 24, 2003 and are documenting with this report. Computer Aided Surgery has not contributed any of its required matching funds, which currently totals $54,068. In addition, the company drew down $205,126 in excess of the federal share of ATP project costs recorded in its accounting records. Finally, the Financial Status reports filed with NIST are inaccurate because they overstate expenses to justify the excess draw-downs and include a cost-share amount that was never contributed. NIST informed us that they suspended further award payments to Computer Aided Surgery as of June 27, 2003. We are working with the company to obtain additional documentation so that we can provide a comprehensive audit of the allowability and reasonableness of ATP project expenses for the period October 1, 2001 through June 27, 2003.

269A

$54,068 of Required Matching Funds Not Contributed

Computer Aided Surgery has not contributed any matching funds to the project even though the NIST award agreement requires a cost share of 4.57 percent. The Chief Technical Officer of Computer Aided Surgery identified the State of New York as the source of the matching funds, but the funding was not received due to the state's budget problems after September 11, 2001. While the primary owner and Chief Technical Officer of Computer Aided Surgery intends to contribute his own funds to the ATP project, none of these required funds have been contributed to date.

The matching funds required for the project based on the ATP identified expenses in the company's accounting records are shown below:

Award Amendment	Period	Required Cost-Share	ATP Project Costs Per Books	Required Cost-Share
#2	10/01/2001 - 09/30/2002	4.36%	$ 779,905	$ 34,004
#3	10/01/2002 - 06/27/2003	4.84%	414,537	20,064
Total			$1,194,442	$ 54,068

$205,126 in Excess Drawdowns

Our audit revealed that Computer Aided Surgery drew down $205,126 of federal funds over the 21-month period in excess of the federal share of ATP expenses identified in its own accounting records. A review of the company's financial records revealed that these excess draw-downs were not spent on ATP project expenses. The amount of drawdowns in excess of the federal share of ATP project expenses for the period October 1, 2002 through June 27, 2003 is shown below:

	10/01/01 – 09/30/02	10/01/02 – 06/27/03	Cumulative
ATP Project Expenses Per Books	$ 779,905	$ 414,537	1,194,442
Federal Share of Project	95.64%	95.16%	
Federal Share of ATP Expenses	$745,901	$394,473	1,140,374
Federal Funds Drawn-down	800,000	545,500	1,345,500
Excess Draw-downs of Federal Funds	$ 54,099	$ 151,027	$ 205,126

As shown above, the company drew down $1,345,500 in federal funds between October 1, 2001 and June 27, 2003. However, a review of the company's general ledger revealed only

$1,194,442 in ATP project costs during this same 21-month period and based on the project's federal cost-share, Computer Aided Surgery was only entitled to $1,140,374. The $205,126 excess funds went to pay expenses not related to the ATP project. It appears that Computer Aided Surgery's only source of revenue during the period of the award has been the NIST funds.

The *Advanced Technology Program Special Award Conditions* Section 9. c. states:

> "Advances ... shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned .... Advances shall be for periods not to exceed 30 days."

Inaccurate Financial Status Reports

Computer Aided Surgery filed inaccurate Financial Status Reports (SF-269's) for each of the four quarters during the period October 1, 2001 through September 30, 2002. The erroneous reports show the amount of federal funds drawn down rather than actual federal expenditures in the box designated "federal outlays for the quarter," thereby, overstating expenditures. Additionally, Computer Aided Surgery claimed that it had contributed the required cost-share funds, when in fact; no matching funds have been contributed. The Financial Status Reports have not been completed for the periods ending December 31, 2002 or March 31, 2003.

The *Advanced Technology Program General Terms and Conditions* Section 7.c. (1) states:

> "By signing this award the Recipient agrees to ensure that only actual costs incurred will be charged to the award and that all costs will be reasonable, allocable, and allowable in accordance with the applicable Federal Cost Principles."

Additionally section 7.c. (3)(a) states:

> "The Recipient shall submit a "Financial Status Report" (SF-269) on a calendar quarter basis for the periods ending March 31, June 30, September 30, and December 31, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period."

Recommendations

We are recommending that NIST:

1. Continue to suspend award payments to Computer Aided Surgery, Inc., until it meets with the following requirements:

   - Reimburse NIST $205,126 for funds drawn down in excess of the federal share of ATP project expenses.

   - File the Financial Status Reports (SF-269) for the quarters ending December 31, 2002, and March 31, 2003.

2. Designate the company as a "high risk" organization and, at a minimum place it on a reimbursement basis for future drawdowns, if the suspension of award payments is removed.

Funds to Be Put to Better Use

By implementing this recommendation, $205,126 in federal funds will be put to better use by returning the funds to NIST and ensuring that the funds are used only for the NIST project.

Attachment

cc: Sharon Bisco, Audit Liaison, NIST
Marilyn Goldstein, NIST Grants Officer
Barbara Lambis, Policy and Operations Advisor, ATP
Cherylynn Peters, Grants Management Specialist, NIST-ATP
Dan Karron, Chief Executive Officer,
Computer Aided Surgery, Inc.

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1(212) 686 8748, *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Monday, December 16, 2002 at 016:35:24 Hours

Ms. Hope Snowden
Grants Management Specialist
United States Department of Commerce
NIST/Advanced Technology Program
Bldg. 411, Rm. A143
Gaithersburg, MD 20899-0001

Dear Ms. Snowden;

Thank you for taking the time to work with us on the revisions to our August 2002 Budget submission.

I appreciate the urgency in putting this matter to bed even at this late date.

Because of the problems caused by the departure of our previous business lead, Mr. Gurfein, and the delays caused by our new business lead Dr. Peter Ross, and the resolution of all of the problems left by Gurfein that we are facing, I must respectfully make the following request.

Computer Aided Surgery begs an extension for the completion of its first year project audit for an additional 60 days.

This moves the due date for the final submission of the audit back from Dec 29, the original audit deadline to March 1, 2003.

I will make every effort to provide our auditor with the necessary information to conclude our audit in a timely manner so that I may return my focus to the project technical problems.

Sincerely,

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.

President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1(212) 686 8748, *Fax:* +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Monday, December 16, 2002 at 016:35:24 Hours

Ms. Hope Snowden
Grants Management Specialist
United States Department of Commerce
NIST/Advanced Technology Program
Bldg. 411, Rm. A143
Gaithersburg, MD 20899-0001

Dear Ms. Snowden;

Thank you for taking the time to work with us on the revisions to our August 2002 Budget submission.

I appreciate the urgency in putting this matter to bed even at this late date.

Because of the problems caused by the departure of our previous business lead, Mr. Gurfein, and the delays caused by our new business lead Dr. Peter Ross, and the resolution of all of the problems left by Gurfein that we are facing, I must respectfully make the following request.

Computer Aided Surgery begs an extension for the completion of its first year project audit for an additional 60 days.

This moves the due date for the final submission of the audit back from Dec 29, the original audit deadline to March 1, 2003.

I will make every effort to provide our auditor with the necessary information to conclude our audit in a timely manner so that I may return my focus to the project technical problems.

Sincerely,

To: "'Hope Snowden'" <hope.snowden@nist.gov>
Cc: "Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Joan Hayes CPA \(E-mail\)" <jhayes@jmhayescpa.com>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
"Peter Ross \(E-mail\)" <pross@bww.com>
Subject: audit extension request

Dear Hope, BJ and Jayne;

I trust the attached request for audit extension is granted.

Sincerely,

dB

-----Original Message-----
From: Hope Snowden [mailto:hope.snowden@nist.gov]
Sent: Monday, December 16, 2002 1:28 PM
To: karron@casi.net
Subject: Fwd: three year budget, budget narrative, budget detail, contractor forms

>X-Sieve: CMU Sieve 2.2
>X-Sender: orthwein@mailserver3.nist.gov
>X-Mailer: QUALCOMM Windows Eudora Version 5.0.2
>Date: Mon, 16 Dec 2002 09:58:55 -0500
>To: hope Snowden <hope.snowden@nist.gov>
>From: Jayne Orthwein <jayne.orthwein@nist.gov>
>Subject: Fwd: three year budget, budget narrative, budget detail,
> contractor forms
>
>
>>X-Sieve: CMU Sieve 2.2
>>Reply-To: <karron@casi.net>
>>From: "dr d b karron" <karron@casi.net>
>>To: "Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
>> "D. B. B. Karron \(E-mail\)" <Karron@casi.net>,
>> "Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
>> "Peter Ross \(E-mail\)" <pross@bww.com>
>>Subject: three year budget, budget narrative, budget detail, contractor forms
>>Date: Tue, 3 Dec 2002 08:09:50 -0500
>>X-Mailer: Microsoft Outlook CWS, Build 9.0.2416 (9.0.2911.0)
>>Importance: Normal
>>

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI	$175,000	100%	$175,000
Elisha Gurfein/Project Manager	$133,333	75%	$100,000
Prof. James L Cox / Lead Pgmr	$130,000	49% (40%)	$5,200
Scott Albin / Systems (summer only)	$17,600	42%	$4,950
Charles DaSalla / Systems (full time)	$21,905	100%	$19,800
Nicholee Wynter / Fiscal Control	$30,000	100%	$9,400
Regner Peralla (Summer Student)	$22,000	50%	$1,300
RG Wine (1 month)	$60,000	100%	$3,550
Matthew Rothman	$33,000	100%	$3,405

TOTAL $322,600

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34% **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $109700

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR trip (3 people) to give talk at nist and general sessions				4000
kick-off	Washington			1000
NIST	Washington			1000
NIIBIB	Washington			1000
NIST	Washington			1000
NIST	Washington			1000
NIST	Washington			1000
local transit	taxi and subway			800

Travel justification for foreign travel and conferences:

TOTAL 10,800

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
video system			5000
6 PCs			60000
2 servers			60000
1 RAID			35000
1 SGI machine			25000
3 monitors			12000
components			31300

Justification for any item over $100,000, or construction costs:

Note: a request is pending for items purchased in year 1 but not billed in year 1 to be paid from year 2 funds. These items are not listed above.

TOTAL 223300

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Software (anti virus, winXP, linux, MS servver, NFS for PCs, IRIX, virtual studio, some in multiple copies)			25,000
Cables and other hardware			4000
office supplies			4800
video camera			1200

TOTAL 35000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	525 hours @ 80/hour	$37,674
ATC Consulting	Specalized Network and Systems programming and System Administration	100 hours@ 120/hour	$12,000
The Jackson Group	Fiscal Control, Budget, and Bookeeping Contract help	240 hours @ 25/hour	$5539
Abe Karron	Computer video projection design and installation	20h @ $50/h	$1,000
Jim Cox	Contract work done prior to hire.	660 hours @ $50/h	$33,000
Scot Albin, MD	systems and medical research		$2000
		Subtotal	$91213

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
Meals	Conferences, on site late work	10 meals @ 20$/each	$200.00
Travel	Airfare and Trainfare	10 trips @ 200$/each	$2000
Honoraria	Bringing scientists to CASI	4 trips @ 200 each	$425
		Subtotal	$2625
		TOTAL	$93838

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, ATP audit		4000
Power	100% of increase due to NIST grant	4724
ISP		10000
Insurance		1100
Data Communication		10650
rent	44% of mtge plus common charges	10787
	TOTAL	41262

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
rent on CASI office suite	24% (80% used for CASI)	7000
	TOTAL	7000

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI	$175,000	100%	$175,000
Elisha Gurfein/Project Manager	$133,333	75%	$100,000
Prof. James L Cox / Lead Pgmr	$130,000	49% (4%)	$5,200
Scott Albin / Systems (summer only)	$17,600	42%	$4,950
Charles DaSalla / Systems (full time)	$21,905	100%	$19,800
Nicholee Wynter / Fiscal Control	$30,000	100%	$9,400
Regner Peralla (Summer Student)	$22,000	50%	$1,300
RG Wine (1 month)	$60,000	100%	$3,550
Matthew Rothman	$33,000	100%	$3,405

TOTAL $322,600

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34% **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $109700

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR trip (3 people) to give talk at nist and general sessions				4000
kick-off	Washington			1000
NIST	Washington			1000
NIIBIB	Washington			1000
NIST	Washington			1000
NIST	Washington			1000
NIST	Washington			1000
local transit	taxi and subway			800

Travel justification for foreign travel and conferences:

TOTAL 10,800

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
video system			5000
6 PCs			60000
2 servers			60000
1 RAID			35000
1 SGI machine			25000
3 monitors			12000
components			31300

Justification for any item over $100,000, or construction costs:

Note: a request is pending for items purchased in year 1 but not billed in year 1 to be paid from year 2 funds. These items are not listed above.

TOTAL 223300

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Software (anti virus, winXP, linux, MS servver, NFS for PCs, IRIX, virtual studio, some in multiple copies)			25,000
Cables and other hardware			4000
office supplies			4800
video camera			1200

TOTAL 35000

F. **Subcontractors** - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	525 hours @ 80/hour	$37,674
ATC Consulting	Specalized Network and Systems programming and System Administration	100 hours@ 120/hour	$12,000
The Jackson Group	Fiscal Control, Budget, and Bookeeping Contract help	240 hours @ 25/hour	$5539
Abe Karron	Computer video projection design and installation	20h @ $50/h	$1,000
Jim Cox	Contract work done prior to hire.	660 hours @ $50/h	$33,000
Scot Albin, MD	systems and medical research		$2000
		Subtotal	$91213

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
Meals	Conferences, on site late work	10 meals @ 20$/each	$200.00
Travel	Airfare and Trainfare	10 trips @ 200$/each	$2000
Honoraria	Bringing scientists to CASI	4 trips @ 200 each	$425
		Subtotal	$2625
		TOTAL	$93838

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, ATP audit		4000
Power	100% of increase due to NIST grant	4724
ISP		10000
Insurance		1100
Data Communication		10650
rent	44% of mtge plus common charges	10787
	TOTAL	41262

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
rent on CASI office suite	24% (80% used for CASI)	7000
	TOTAL	7000

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 3 (2003 - 2004)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J.L Cox, Ph.D. / Lead Pgmr	100,000	45%	45,000
M B Rothman / Graphics Pgmr	70,000	50%	35,000
Peter M. Ross, Ph.D. / Business Manager	130,000	25%	32,000
Tony Pahati, / financial specialist	110,000	30%	33,000
Charles DaSalla / programmer	40,000	75%	30.000

TOTAL 350,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $119,000

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
15000 is requested mainly to attend conferences for presentation of the results obtained in this project.				

Travel justification for foreign travel and conferences:

TOTAL 15000

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
Upgrade and replace PCs			31500
Upgrade/replace other equipment			35000

Justification for any item over $100,000, or construction costs:

TOTAL 66500

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	Materials and supplies expected to be about same or a little less.		

TOTAL 29500

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wohlberg Ph.D.	Trouble shoot validation suite for DMT tree calculation	166 h @ $60/h	7,000
Misc. Programmers	Assist with front end development and refinement	438h @ $50/h	21900
Axiom/Benedict	Grant Management consultants	20h @ $250/h	5000
ATC Consulting	Network/system programming and system administration	100h @ 120/h	12000

Subtotal $45,900

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal 0

TOTAL $45,900

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	66h @ 150/h	10,000
direct costs of electricity	633/month X 12 mo	7600

TOTAL 17600

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL 0

To: "Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"D. B. B. Karron \(E-mail\)" <Karron@casi.net>,
"Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>,
Subject: cd364 for prospective project employees

Dear Ms. Snowden;

Here are scanned copies of the CD364forms for our prospective new employees for you to transmit for background checks.
Blue pen original signed copies will be shipped fedex today or tomorrow. One additional person (Antonio Pahati [Pahati@worldnet.att.net]) is still pending, but I wanted to let you know that we are in the process of complying with your request.

I believe that the remainder of the other personnel cited in our 8/02 budget revision are already cleared by downtown.

If there is any other forms you need please write Dr. Ross and Myself.
I am in downtown Gaithersburg for the day and I can come in and sign anything that needs my signature on short notice.

Thank you !

Dr. Karron

matt form.pdf

peter form.pdf

OMB Approval No. 0605-0001 Expires 9-01

Form CD-346
(REV. 9-98) LF
DAO 205-16

U.S. DEPARTMENT OF COMMERCE

APPLICANT FOR FUNDING ASSISTANCE

DO NOT COMPLETE THIS SECTION
DATE OF REQUEST
☐ NAME CHECK
☐ IDENTIFICATION CHECK

INSTRUCTIONS: Please type or print clearly. Information below will be used for investigation of named person's or firm's character and/or integrity. In answer to question 11 below, the fact that you may have a conviction record or have criminal charges pending against you will not necessarily disqualify you. An incorrect answer may cause your application to be turned down. Please read Privacy Act Advisory Statement on reverse of form.

1. NAME OF APPLICANT (If no middle name use (NMN). Also list former names used).

LAST	FIRST	MIDDLE	MAIDEN
ROTHMAN	MATTHEW	DART	—

ALIASES: —NONE—

5. NAME AND ADDRESS OF FIRM (Post Office Box is not sufficient)
COMPUTER AIDED SURGERY INC.
300 E 33 STREET
SUITE 4N
NY, NY 10016

6. PHONE NUMBER OF FIRM: 212-686-8748

7. REGIONAL OFFICE: NEW YORK CITY

2. DATE OF BIRTH: 8/14/1961

3. SOCIAL SECURITY NUMBER: 107-50-5345

4. PLACE OF BIRTH: MANHASSET, NEW YORK

8. U.S. CITIZEN?
☒ YES ☐ NO (If no, give alien registration number)

9. EMPLOYMENT (Last 3 years)

FROM	TO	EMPLOYER NAME AND COMPLETE ADDRESS
9/2002	NOW	COMPUTER AIDED SURGERY INC. 300 E 33 STREET, SUITE 4N NY, NY 10016
8/98	9/2002	SELF-EMPLOYED PERSONAL TRAINER

10. RESIDENCE (Last 3 years)

FROM	TO	COMPLETE ADDRESS
10/1/2002	NOW	355 W 151 STREET, APT 67-4, NY, NY 10031
1/1/93	11/1/2002	401 E 68 STREET, APT 6E, NY, NY 10021

11. HAVE YOU EVER BEEN CONVICTED OF A CRIMINAL OFFENSE OR ARE CRIMINAL CHARGES PENDING AGAINST YOU? (You may omit minor traffic violations for which you paid a fine of $50.00 or less)
☐ YES ☒ NO (If yes, please furnish details on the reverse side of this form)

12. RESULTS OF CHECK (Government Use Only)

With knowledge of 18 U.S.C. 1001 and 42 U.S.C. 3220 which provide for criminal penalties for the making of false statements, the undersigned hereby certifies that the above information is correct.

SIGNATURE: Matthew B. Rothman

DATE: 12/3/2002

OMB Approval No. 0605-0001 Expires 9-01

FORM CD-346
(REV. 9-98) LF
DAO 207-10

U.S. DEPARTMENT OF COMMERCE

APPLICANT FOR FUNDING ASSISTANCE

DO NOT COMPLETE THIS SECTION

DATE OF REQUEST

☐ NAME CHECK
☐ IDENTIFICATION CHECK

INSTRUCTIONS: Please type or print clearly. Information below will be used for investigation of named person's or firm's character and/or integrity. In answer to question 11 below, the fact that you may have a conviction record or have cirminal charges pending against you will not necessarily disqualify you. An incorrect answer may cause your application to be turned down. Please read Privacy Act Advisory Statement on reverse of form.

1. NAME OF APPLICANT *(If no middle name use (NMN). Also list former names used).*

LAST: ROSS, FIRST: PETER, MIDDLE: MAIMON, MAIDEN:

SPOUSE: Williams, Pamela Barbara

5. NAME AND ADDRESS OF FIRM *(Post Office Box is not sufficient)*

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY, 10016

6. PHONE NUMBER OF FIRM: 212-686-8748

7. REGIONAL OFFICE:

2. DATE OF BIRTH: 032251

3. SOCIAL SECURITY NUMBER: 556-90-5172

8. U.S. CITIZEN?
☒ YES ☐ NO *(If no, give alien registration number)*

4. PLACE OF BIRTH: LA, CA

9. EMPLOYMENT *(Last 3 years)*

FROM / TO / EMPLOYER NAME AND COMPLETE ADDRESS

Last employment ended 01 31 99, at American Health Foundation, 1 Dana Road Valhalla NY. Laid off after 5yrs due to corporate restructuring. The corp. name has now changed. Since Then, I have been self-employed.

10. RESIDENCE *(Last 3 years)*

FROM / TO / COMPLETE ADDRESS

Since 1993 — 415 Central Park West #9D New York, NY 10025

11. HAVE YOU EVER BEEN CONVICTED OF A CRIMINAL OFFENSE OR ARE CRIMINAL CHARGES PENDING AGAINST YOU? *(You may omit minor traffic violations for which you forfeited $50.00 or less).* I have paid more than $50 for a parking ticket.

☐ YES ☒ NO *(If yes, please furnish details on the reverse side of this form).*

12. RESULTS OF CHECK *(Government Use Only)*

With knowledge of 18 U.S.C. 1001 and 42 U.S.C. 3220 which provide for criminal penalties for the making of false statements, the undersigned hereby certifies that the above information is correct.

SIGNATURE: Peter Ross — DATE: 1/4/02

To: "Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>,
"Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>
Cc: "Peter Ross \(E-mail\)" <pross@bww.com>,
"Frank Spring \(E-mail\)" <interpro@rcn.com>,
"Matthew Bart Rothman \(E-mail\)" <bart_nyc@hotmail.com>,
"Joan Hayes CPA \(E-mail\)" <jhayes@jmhayescpa.com>
Subject: budget revision/justification

as discussed; hard copy by overnight mail for Monday delivery

---

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Budget Revision Notes and Justifications.doc

nist-2002-10-20 budget sheet only.pdf

Ross POC CASI DBK New Letterhead 01.doc

Justification of budget: Year 1 and Year 2 revision

CASI has a budget revision pending since August; This revision is effectively that pending revision. No action has been taken at ATP concerning that budget. It is imperative that the budget revision be acted on and settled as our auditor is commencing the audit on a budget effectively developed in August, when the proposal for this project was being formulated. A number of technical and arithmetic errors were discovered in the original budget which were corrected in December 2001, but the essential budget has not been revised; The project fidelity is intact, the milestones are being met; new and exciting, unexpected and fundamental research findings are being developed. However the PI has elected to eliminate off site contractors and enforce the development effort on the SGI computers purchased for this effort. Development by contractors on differing computers added unnecessary complexity and delay, and reduced the speed and efficiency of the developed code.

CASI is a startup with ambitious goals and limited resources. Presently, an ATP/NIST grant is the sole funding source. During the first year, a number of changes in the spending of ATP money became necessary as a result of unanticipated delay in obtaining matching funds from New York State and business decisions made by the PI to centralize the work effort to the CASI premises.

The purpose of this document is to specify and justify these changes in light of the original budget and current direction. The narrative will show that the changes were not only useful, but that they strengthen CASI's position to further its objectives in light of present circumstances.

Salaries: Dr. Karron billed unevenly, on an hourly basis, for 100% of his time, as was discussed with BJ and Jayne and documented in a memo.

Fringe benefits : The decrease of $25,000 in Fringe was converted to materials and supplies.

Travel: The decrease of $4,000 in travel budget was also used to increase supplies.

Other: Other category is increased to $11900 to absorb new direct costs.

Decrease in consultant fees: There is a decrease in consultancy fees from 250,000 approved to 60,000 actually used.

Increase in equipment purchases: There is an approximately offsetting increase in equipment purchased from 110,000 to 303,400. In addition, equipment was purchased in year 1 that was not paid for with year 1 funds. These equipment purchases total 88,000. It is requested that these purchases be made his amount into the year 2 budget.

Conversion of consultant fees to equipment: The task breakdown in the approved year 1 budget reflects an approximately even split between salaries and equipment. However, in

the original approved budget, request was made for more consultancy fees. It was felt that programming could be outsourced and done at home on pc. Early on in the project, it was found that work was not progressing when outsourced this way. It was found that the PC environment could not handle the workload of heavy image processing. In addition, one contractor was working at home on a Sun Computer Systems environment and was unable to get his code to run on the machines in CASI. It was therefore decided to do all development in the actual CASI shop. In order to get more control over the project, it was further decided to have all personnel work on site. Accordingly, the increase in equipment basis reflects a decrease in the amount spent on consultancy fees. It was decided to get better value from equipment purchases than from the one-time services of outsourced work. By means of this change, Dr. Karron has in fact strengthened the business plans considerably. As the work in years 2 and 3 unfolds, availability of these high-powered computers will make the services more widely available. This consolidation increases accessibility of CASI services to potential clients. When appropriate IRB approvals are available, this will make it even more attractive for physicians in the local community to use the service for their data.

Transfer of Year 1 equipment charges to year 2 The amount of $88,000 is requested to be transferred from year 1 to year 2 of the grant. Year 1 equipment spending exceeded the original budgeted amount for the reasons described above. SGI provided one machine on permanent loan. A second graphics super workstation was ordered and delivered in January but not billed until late September. When we asked them whether this machine was part of their support of CASI's project, they gave indirect answers. An invoice was requested repeatedly by CASI. SGI sent a statement, at our request acting on an ATP suggestion, showing no balance due. It looked like this machine was a contribution from SGI to CASI for the NIST project, and Dr. Karron had several conversations with SGI employees on this topic. Then, unexpectedly, SGI back billed CASI $35,000 without the benefit of discounts they applied to a third machine purchased subsequently. Having already adopted a policy that all programming must be done on site, CASI found it needed the machine. At present, therefore, CASI feels that the most prudent course is to renegotiate the bill and pay it from year 2 funds. After receiving evidence that the first bill was not going to b e rendered, CASI decided to use then available equipment funds to buy a third machine, at a 60% discount. This machine was a low end superworkstation with two graphics heads permitting two people to simultaneously work on the same machine. This machine was found to be highly valuable to our work for this reason. These items, and additional $14,000 to Silicon City needed to replace a unit that broke to provide comprehensive, high density backup of all our computer systems, and the balance in miscellaneous technology glue are necessary expenses in use and vital to the project. All the bills were either unexpected or came due right at the juncture of years 1 and There remained no money in year 1 budget. It is therefore requested to transfer the amount for these items to the year 2 budget.

Reduction in investigator matching funds to the grant and increase in costs absorbed:
The budget was changed to reflect the fact that unexpected personal taxes are reducing the available funds the PI can match ATP supplied funds. Currently, the only available source of matching funds is from the PI's salary, which is taxed in the approximately 50% tax bracket. This was unanticipated during the original budget drafted last year. There has been serious controversy about what is direct and chargable and what is not. A significant number of overhead and direct costs are being paid by the PI; The urgency of obtaining matching funds has not been lost.

Year 3 revisions reflect changes in year 1 and 2 to keep the total project cost constant.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 327963	$ 330000	$ 375000	$ 1033000
B. Personnel Fringe Benefits	85500	85000	90000	260500
C. Travel	15880	7500	15000	38400
D. Equipment	303400	133000	75000	511400
E. Materials/Supplies	30800	31000	25000	86800
F. Subcontracts	61000	29200	45900	136100
G. Other	5200	15300	17600	44800
H. Total Direct Costs (Lines A thru G)	836500	631000	634500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 835900	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. Install clickstream technology on clients			211500	211500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

NIST-1262 (REV. 7-2000) (PAGE 3)
ADMINISTRATION/IPSG ELECTRONIC FORM

To: jayne orthwein <jayne.orthwein@nist.gov>,
Bettijoyce Lide <bjlide@nist.gov>, hope snowden <hope.snowden@nist.gov>
CC: "Dr. D. Karron." <karron@casi.net>
Subject: Computer Aided Surgery, Inc.

Please be advised that CASI has decided not to renew my employment agreement past Year 1 of the ATP grant. Therefore, I will no longer be an employee of CASI after September 30, 2002.

It has been a pleasure to work with all of you. I wish you well in the future.

Best Regards,
Elisha Gurfein

To: <karron@casi.net>
Subject: Re: Budget Revision Detail for Year 2
Cc: "'Jayne Orthwein'" <jayne.orthwein@nist.gov>,
"Bettijoyce Lide" <bettijoyce.lide@nist.gov>, "Peter Ross" <pross@bww.com>,
"Joan Hayes CPA" <jhayes@jmhayescpa.com>,
hope Snowden <hope.snowden@nist.gov>

Dan, thank you for the updated Budget Data sheets and the 1262 forms pages 3 and 4. Please note that the numbers on these two sets of documents do not match. For example, under fringe benefits for years one and two, your Budget Data sheets read $108,776 for year one and $112 K for year 2. Yet your 1262 page 3 reads $85,500 for each year. Another example, your subcontractor expenses on the Budget Data sheets for year one are a total of $92,213 yet the 1262 page 3 reads $61,000. A similar problem exists for year two under subcontractors.

Please provide a detailed explanation of the Honoraria item under subcontractor expenses for year one. Discuss who, when and why.

Please revise and resubmit all forms. Additionally, provide the detailed Budget Data for each section in the Budget Data sheets where the line item amount within any year has changed from the most recently approved 1262.

Thank you.

Jayne

Jayne Orthwein
ATP
301-975-3176

At 02:56 AM 11/27/2002 -0500, dr d b karron wrote:
Dear Jayne and BJ;

Do you need revision detail for year 3 ?
I am certain we missed something in getting the budgets to agree between the multi year budget and
The personnel/contractor detail form.

Peter will discuss any discrepancies with you first thing in the morning.
Some people will work/did work full time for a month, some worked part time for a year.
We are not certain now to indicate that on the form.

Dr d b karron
Dr p m ross
Computer aided surgery inc

To: "Peter Ross" <pross@bww.com>
From: Hope Snowden <hope.snowden@nist.gov>
Subject: Re: Budget Revision Detail for Year 2
Cc: Jayne Orthwein <jayne.orthwein@nist.gov>; bettijoyce.lide@nist.gov
Bcc:
Attached:

Hi Peter,

I received a memo from Dr. Karron stating that you were going to be replace Elisha Gurfein, please fill out and forward an original 346 to me and sent a copy to Jayne and BJ.

Thank you,
Hope :)

At 11:58 AM 11/27/2002 -0500, you wrote:
Dear Jayne ---

As per our conversation this morning, the discrepancy did not arise from carelessness but from frustration over inability to extract correct figures from books. We are working on that.

Thanks again for your patience. We are happy to comply with all your requests.

Peter
----- Original Message -----
From: "Jayne Orthwein" <jayne.orthwein@nist.gov>
To: <karron@casi.net>
Cc: '"Jayne Orthwein"' <jayne.orthwein@nist.gov>; "Bettijoyce Lide" <bettijoyce.lide@nist.gov>; "Peter Ross" <pross@bww.com>; "Joan Hayes CPA" <jhayes@jmhayescpa.com>; "hope Snowden" <hope.snowden@nist.gov>
Sent: Wednesday, November 27, 2002 9:07 AM
Subject: Re: Budget Revision Detail for Year 2

> Dan, thank you for the updated Budget Data sheets and the 1262 forms pages
> 3 and 4. Please note that the numbers on these two sets of documents do not
> match. For example, under fringe benefits for years one and two, your
> Budget Data sheets read $108,776 for year one and $112 K for year 2. Yet
> your 1262 page 3 reads $85,500 for each year. Another example, your
> subcontractor expenses on the Budget Data sheets for year one are a total
> of $92,213 yet the 1262 page 3 reads $61,000. A similar problem exists for
> year two under subcontractors.
>

> Please provide a detailed explanation of the Honoraria item under
> subcontractor expenses for year one. Discuss who, when and why.
>
> Please revise and resubmit all forms. Additionally, provide the detailed
> Budget Data for each section in the Budget Data sheets where the line item
> amount within any year has changed from the most recently approved 1262.
>
> Thank you.
>
> Jayne
>
>
> Jayne Orthwein
> ATP
> 301-975-3176
>
> At 02:56 AM 11/27/2002 -0500, dr d b karron wrote:
> >Dear Jayne and BJ;
> >
> >Do you need revision detail for year 3 ?
> >I am certain we missed something in getting the budgets to agree between
> >the multi year budget and
> >The personnel/contractor detail form.
> >
> >Peter will discuss any discrepancies with you first thing in the
> >morning.
> >Some people will work/did work full time for a month, some worked part
> >time for a year.
> >We are not certain now to indicate that on the form.
> >
> >Dr d b karron
> >Dr p m ross
> >Computer aided surgery inc
> >
>

****
Hope Snowden
Grants Management Specialist
United States Department of Commerce
NIST/Advanced Technology Program
Bldg. 411, Rm. A143
Gaithersburg, MD 20899-0001
Tel: 301-975-6002, Fax: 301-840-5976
****

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Sunday, October 20, 2002 at 02:56:15 Hours

Ms. Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive
Building 411
Room A143, Mail Stop 3580
Gaithersburg, MD 20899-3580

RE: Cooperative Agreement 70NANB1H3050 Computer Aided Surgery, Inc.
CASI Person for Contact (POC)

Dear Hope;

This letter authorizes Dr. Peter Ross (PhD) as CASI POC, replacing Mr. Elisha Gurfein, to discuss CASI business with you and for you to discuss the same with him.

The effective date of this change is Oct 1,2001 and remains in effect for 1 year, terminating Sept 30, 2003.

Thank you for your attention to this detail.

Sincerely,

Dr. D B Karron
PI
President

CC: BJ Lide
J Orthwein
E Gurfein

This file is "Document1" created with template: 'CASI DBK New Letterhead01.dot', created at Sunday, October 20, 2002 02:56:00 H,
Saved at XXX, XXX 00, 0000 00:00:00 H and printed at Thursday, August 29, 2002 17:42:00 H
of size 351 bytes of 55 words keyed in by dr d b karron **Pages 1 of 1 Pages.**

August 13, 2003

Hope Snowden
Grant Specialist
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580

Re: Cooperative Agreement 70NANB1H3050

Subj: Disallowed Expenses

Ms. Snowden, please believe Dr. Karron did not knowingly misstate his SF269A submissions through Year One. He signed documents prepared by his project Administrator, who, along with Dr. Karron, did not understand the ATP Guidelines or Cost Principles FAR 31.2, and mistook certain financial deposits by Dr. Karron, for Member Contributions.

We acknowledge that there are disallowed expenses and they do go back to Year One, but they primarily come from two sources. First, Dr. Karron was trying to do the Bookkeeping himself and as he's not an accountant, mistakes were made. Secondly, there were differing opinions on what is and isn't allowable between the prior Administrators of the CA and those now Administering the CA. Primarily, myself, and The Jackson Group, the bookkeeping firm CASI, LLC has hired to manage the company's ledgers, including the project accounts.

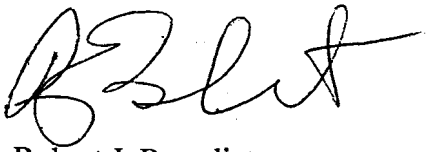
Further, we expect our independent auditor and Belinda Riley, the OIG Auditor, may identify some additional disallowed expenses, but we have not yet seen this data.

In fairness, however, the disallowed expenses included in the OIG Report, issued July 25, 2003, include CASI ledger data for the period 4/1/2003-6/27/2003, that was neither audited by OIG or reconciled by CASI Management. The normal reconciliation process was not completed for May or June, as all CASI efforts, once the OIG Audit was announced, was focused on this review. In addition, the June accounting period had not closed by June 27.

A quick review of the monthly expenses for these periods would indicate the disallowed line noted by OIG for Year 2, is in fact, overstated by at least $60K as payroll for those periods had not been recorded on the project side of the ledger. A complete reconciliation will be included in our written response to the OIG and independent audits when filed.

In closing, please be assured that we are doing everything we can to address the mistakes and to establish a controlled environment, to prevent future occurrences of these errors.

Respectfully,



Robert J. Benedict
Administrator

cc: Marilyn Goldstein, NIST
Joan Hayes, CPA, LLP
Dr. D. B. Karron, CASI, LLC
Belinda Riley, OIG

Computer Aided Surgery, LLC
300 E. 33rd St., Suite 4N
New York, New York 10016

August 13, 2003

Marilyn Goldstein
Grants Officer
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580

Re: Cooperative Agreement 70NANB1H3050

Subj: SF 269A Forms

Marilyn, attached are the SF 269A Forms for Cooperative Agreement 70NANB1H3050.

We have revised the Year One Reports to reflect the audit findings that no Member Contribution was applied to the project. In addition, the Reports through 6/30/03 also reflect this finding. CASI has its full Member Contribution in place and will apply it in 3Q03. This will bring our program-to-date commitment into compliance.

Finally, these reports reflect the period draws taken and expended by CASI. They do not reflect the disallowed expenses. The disallowed expense resolution will be reflected in the 3Q03 Report, once all parties agree on the amount.

Please let me know if there is further information required.

Respectfully,

Dr. D. B. Karron
Sr. Partner

cc: Robert Benedict, CASI, LLC
Joan Hayes, CPA, LLP
Belinda Riley, OIG
Hope Snowden, NIST

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-383889180	131 068 299 665	☐ Yes ☑ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2001	10/1/2001	12/31/2001

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays		210,000.00	210,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	210,000.00	210,000.00
Recipient's share of net outlays, consisting of: e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	0.00	210,000.00	210,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*		210,000.00	210,000.00
o. Total Federal funds authorized for this funding period		210,000.00	210,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of: q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
	August 13, 2003 REVISED

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1, 2 and 3.	Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☑ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2002	1/1/2002	3/31/2002

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays	210,000.00	240,000.00	450,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	210,000.00	240,000.00	450,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	210,000.00	240,000.00	450,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	210,000.00	240,000.00	450,000.00
o. Total Federal funds authorized for this funding period	210,000.00	240,000.00	450,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
	August 13, 2003 REVISED BB

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1,	2 and 3. Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns, I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☑ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2002	4/1/2002	6/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	450,000.00	140,000.00	590,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	450,000.00	140,000.00	590,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	450,000.00	140,000.00	590,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	450,000.00	140,000.00	590,000.00
o. Total Federal funds authorized for this funding period	450,000.00	140,000.00	590,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kamon, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003 REVISED

Previous Edition Usable

269-104

Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285

Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1, 2 and 3.	Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns, I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	9/30/2002	7/1/2002	9/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	590,000.00	210,000.00	800,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	590,000.00	210,000.00	800,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	590,000.00	210,000.00	800,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	590,000.00	210,000.00	800,000.00
o. Total Federal funds authorized for this funding period	590,000.00	210,000.00	800,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1, 2 and 3.	Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns, I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☑ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2002	10/1/2002	12/31/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	800,000.00	252,000.00	1,052,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	800,000.00	252,000.00	1,052,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	800,000.00	252,000.00	1,052,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	800,000.00	252,000.00	1,052,000.00
o. Total Federal funds authorized for this funding period	800,000.00	252,000.00	1,052,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT
(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1,	2 and 3. Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2003	1/1/2003	3/31/2003

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1,052,000.00	120,000.00	1,172,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,052,000.00	120,000.00	1,172,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,052,000.00	120,000.00	1,172,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1,052,000.00	120,000.00	1,172,000.00
o. Total Federal funds authorized for this funding period	1,052,000.00	120,000.00	1,172,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1, 2 and 3.	Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☑ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2003	4/1/2003	6/30/2003

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1,172,000.00	173,000.00	1,345,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,172,000.00	173,000.00	1,345,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,172,000.00	173,000.00	1,345,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1172,000.00	173,000.00	1,345,000.00
o. Total Federal funds authorized for this funding period	1172,000.00	173,000.00	1,345,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003

Previous Edition Usable 269-104 Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4285 Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0039), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET.

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award (e.g., how to calculate the Federal share, the permissible uses of program income, the value of in-kind contributions, etc.). You may also contact the Federal agency directly.

Item	Entry
1,	2 and 3. Self-explanatory.
4.	Enter the Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service.
5.	Space reserved for an account number or other identifying number assigned by the recipient.
6.	Check *yes* only if this is the last report for the period shown in item 8.
7.	Self-explanatory.
8.	Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."
9.	Self-explanatory.
10.	The purpose of columns I, II, and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report *in the same funding period*. If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.
10a.	Enter total gross program outlays. Include disbursements of cash realized as program income if that income will also be shown on lines 10c or 10g. Do not include program income that will be shown on lines 10r or 10s. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.
10b.	Enter any receipts related to outlays reported on the form that are being treated as a reduction of expenditure rather than income, and were not already netted out of the amount shown as outlays on line 10a.
10c.	Enter the amount of program income that was used in accordance with the deduction alternative.
Note:	Program income used in accordance with other alternatives is entered on lines q, r, and s. Recipients reporting on a cash basis should enter the amount of cash income received; on an accrual basis, enter the program income earned. Program income may or may not have been included in an application budget and/or a budget on the award document. If actual income is from a different source or is significantly different in amount, attach an explanation or use the remarks section.
10d,	e, f, g, h, i and j. Self-explanatory.
10k.	Enter the total amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors. Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded. Do not include any amounts on line 10k that have been included on lines 10a and 10j. On the final report, line 10k must be zero.
10l.	Self-explanatory.
10m.	On the final report, line 10m must also be zero.
10n,	o, p, q, r, s and t. Self-explanatory.
11a.	Self-explanatory.
11b.	Enter the indirect cost rate in effect during the reporting period.
11c.	Enter the amount of the base against which the rate was applied.
11d.	Enter the total amount of indirect costs charged during the report period.
11e.	Enter the Federal share of the amount in 11d.
Note:	If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

12/20/02

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 322537	$ 331000	$ 347000	$ 1000537
B. Personnel Fringe Benefits	112565	112000	117000	341565
C. Travel	19920	7500	16000	43420
D. Equipment	231719	95,900	75000	402619
E. Materials/Supplies	22449	31000	25000	78449
F. Subcontracts	73605	33600	45900	153105
G. Other	53705	20000	17600	91305
H. Total Direct Costs (Lines A thru G)	836500	631000	634500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 835,900	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. Install clickstream technology on clients			211500	211500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI (12 months)	$175,000	100%	$175,000
Elisha Gurfein/Project Manager (12 months)	$133,333	75%	$100,000
Prof. James L Cox / Lead Pgmr (1 month)	$127,346	49%	$5,200
Scott Albin / Systems (3 months)	$47,142	42%	$4,950
Charles DaSalla / Systems (11 months)	$21,905	100%	$19,800
Nicholee Wynter / Fiscal Control (4 months)	$29,000	100%	$9,348
Regner Peralla (1 month)	$31,488	50%	$1,312
RG Wine (1 month)	$42,240	100%	$3,520
Matthew Rothman (5 wks)	$33,000	100%	$3,405
		TOTAL	$322,537

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.9% **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,565

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR (Presentation)	Newport Beach, CA	2x RT Air, Hotel, Rental Car, Meeting Fees, Per Diem for PI and R. Bucholz, MD		6000
NIST Kickoff	Gatherburg, MD	2x Trainfare, Car Rental, Taxi, Per Diem for PI, Gurfein, and R. Satava MD		2000
SPIE Medical Imaging (Presentation)	Boston, MA	2x Amtrak, meeting fees, Taxi, Per Diem, PI and Cox		2621
SGI Developer Conference	San Jose, CA	Airfare, meeting fees, car rental, Hotel, Per Diem for PI		2700
IEEE Signal Proc Soc and NIH NIBIB Joint Conf side visit to Nist	Washington, DC Gaitherburg, MD	Car Rental, Hotel Meeting Fees, Per Diem:PI and Zevi		2000 10
Gurfein Travel to CASI	Ft. Lee, NJ	Fuel, Parking, Tolls for visits to CASI for NIST Program Management		1589
DBK Travel to NIST NYC Parking for Staff and Visitors	Gaitherburg, MD New York, NY	Fuel, Tolls, Per Diem Muni Meter and Parking Garage for Program Work by Visitors and Staff, Honoraria Parking		1000 2000

Travel justification for foreign travel and conferences:

TOTAL 19,920

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
	see attached exhibit		

Justification for any item over $100,000, or construction costs:

TOTAL 231719

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Printing and reproduction	GSA Schedule Vendor	historical	397
Office supplies	"	historical	14,012
small computer support tools	"	historical	3,486
diagnostic tools	"	historical	1,000
computer supplies, expendables	"	historical	3,554

TOTAL 22,449

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	525 hours @ 80/hour	37,674
Jim Cox	Contract work done prior to hire.	660 hours @ $50/h	33,930
Scot Albin, MD	systems and medical research	100 hours@ 20/hour	2,000

Subtotal 73,605

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal

TOTAL 73,605

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, ATP pre-certification		5,000
Power delivery	100% of increase due to NIST grant	9,724
Data Communication		8,205
PDA		349
ATG Consulting Specialized Network and Systems programming and System Administration	100 hours@ 120/hour	12,000
Professional fees for payroll tax preparation, accounting, and legal services		16,691
Dues and professional memberships		736
Misc		500
Program related postage and delivery		500
	TOTAL	53,705

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
	TOTAL	

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 2 (2002 - 2003)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	100,000	45%	45,000
M B Rothman / Graphics Pgmr	66,000	50%	33,000
Peter M. Ross, Ph.D. / Business Manager	127,300	30%	38,000
Tony Pahati, / fiscal control specialist	50,000	30%	15,000
Charles DaSalla / programmer	43,000	60%	25,800
		TOTAL	331,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
7500 is requested mainly for trips to Washington or to nearby conferences.				

Travel justification for foreign travel and conferences:

TOTAL 7500

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
computer equipment purchased year 2			15,900
An allowance is requested for computer equipment purchased in year 1 billed in year 2			
second RAID			10,000
SGI octane plus			30,000
SGI octane plus			40,000

Justification for any item over $100,000, or construction costs:

TOTAL 95900

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	A 25% increase in materials use is anticipated due to the increase in on-site work.		

TOTAL 31000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
Ed Weinberger, Ph.D.	Construct 3-D pointer arrows for graphic user interface.	166 h @ $60/h	$7,000
George Wohlberg Ph.D.	Prepare validation suite for DMT tree calculation	75h @ $80/h	$6,000
Isaac Dimitrovsky, Ph.D.	Assist with validation paradigm stochastic properties	100h @ $60/h	$6,000
Axiom/Benedict	Grant Management consultants	22h @ 250/h	5,400
J. Case	Programming	83h @ $30/h	1000
E Bostwick	Programming	33.5h @ $30/h	1000
ATC Consulting	Network/system programming and system administration	30h @ 120/h	3600
		Subtotal	$30,000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
Meals and travel	10 meals @ $20 each		200
	10 trips @ $240 each		2400
honoraria	bringing scientists to CASI	5 @ $200 each	1000
		Subtotal	3600
		TOTAL	$33,600

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	133h @ 150/h	20,000

TOTAL 20,000

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 3 (2003 - 2004)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	100,000	40%	40,000
M B Rothman / Graphics Pgmr	70,000	50%	35,000
Peter M. Ross, Ph.D. / Business Manager	130,000	30%	39,000
Tony Pahati, / financial specialist	60,000	30%	18,000
Charles DaSalla / programmer	40,000	100%	40,000

TOTAL 347,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $117,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
16000 is requested mainly to attend conferences for presentation of the results obtained in this project.				

Travel justification for foreign travel and conferences:

TOTAL 16000

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
Upgrade and replace PCs and other equipment needed for project completion.			75000

Justification for any item over $100,000, or construction costs:

TOTAL 75000

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	Materials and supplies expected to be about same or a little less.		

TOTAL 25000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Woberg Ph.D.	Trouble shoot validation suite for DMT tree calculation	116.6 h @ $60/h	7,000
Misc. Programmers	Assist with front end development and refinement	438h @ $50/h	21900
Axiom/Benedict	Grant Management consultants	20h @ $250/h	5000
ATC Consulting	Network/system programming and system administration	100h @ 120/h	12000

Subtotal $45,900

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal 0

TOTAL $45,900

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	66h @ 150/h	10,000
direct costs of electricity	633/month X 12 mo	7600

TOTAL 17600

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL 0

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Peter M. Ross, Ph.D.
MedReply, Inc.
415 Central Park West, #9D
New York, NY 10025-4

NAME OF CONTACT:
TELEPHONE NUMBER: 212-665-5126
FAX NUMBER: 877 823-1066
E-MAIL ADDRESS: pross@bww.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

26,000

4. DESCRIBE SCOPE OF WORK

Assistance with presentations, including progress reports, papers, and seminars. Interface with government agencies. Liaise with academic and medical communities.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Ross brings unique talents to the position, including an interest in the biological validation of the DMT based computer paradigm which is the basis of this proposal. He is extremely well qualified to lead that part of the project.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

1. OBJECT CLASS CATEGORY	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. Personnel Salaries/Wages	$ 322537	$ 331000	$ 347000	$ 1000537
B. Personnel Fringe Benefits	112565	112000	117000	341565
C. Travel	19920	7500	16000	43420
D. Equipment	231719	95,900	75000	402619
E. Materials/Supplies	22449	31000	25000	78449
F. Subcontracts	73605	33600	45900	153105
G. Other	53705	20000	17600	91305
H. Total Direct Costs (Lines A thru G)	836500	631000	634500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 835,900	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. install clickstream technology on clients			211500	211500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Peter M. Ross, Ph.D.
MedReply, Inc.
415 Central Park West, #9D
New York, NY 10025-4

NAME OF CONTACT:
TELEPHONE NUMBER: 212-665-5126
FAX NUMBER: 877 823-1066
E-MAIL ADDRESS: pross@bww.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

26,000

4. DESCRIBE SCOPE OF WORK

Assistance with presentations, including progress reports, papers, and seminars. Interface with government agencies. Liaise with academic and medical communities.

IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Ross brings unique talents to the position, including an interest in the biological validation of the DMT based computer paradigm which is the basis of this proposal. He is extremely well qualified to lead that part of the project.

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI (12 months)	$175,000	100%	$175,000
Elisha Gurfein/Project Manager (12 months)	$133,333	75%	$100,000
Prof. James L Cox / Lead Pgmr (1 month)	$127,346	49%	$5,200
Scott Albin / Systems (3 months)	$47,142	42%	$4,950
Charles DaSalla / Systems (11 months)	$21,905	100%	$19,800
Nicholee Wynter / Fiscal Control (4 months)	$29,000	100%	$9,348
Regner Peralla (1 month)	$31,488	50%	$1,312
RG Wine (1 month)	$42,240	100%	$3,520
Matthew Rothman (5 wks)	$33,000	100%	$3,405
		TOTAL	$322,537

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.9% **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,565

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR (Presentation)	Newport Beach, CA	2x RT Air, Hotel, Rental Car, Meeting Fees, Per Diem for PI and R. Bucholz, MD		6000
NIST Kickoff	Gatherburg, MD	2x Trainfare, Car Rental, Taxi, Per Diem for PI, Gurfein, and R. Satava MD		2000
SPIE Medical Imaging (Presentation)	Boston, MA	2x Amtrak, meeting fees, Taxi, Per Diem, PI and Cox		2621
SGI Developer Conference	San Jose, CA	Airfare, meeting fees, car rental, Hotel, Per Diem for PI		2700
IEEE Signal Proc Soc and NIH NIBIB Joint Conf side visit to Nist	Washington, DC Gaitherburg, MD	Car Rental, Hotel Meeting Fees, Per Diem:PI and Zevi		2000 10
Gurfein Travel to CASI	Ft. Lee, NJ	Fuel, Parking, Tolls for visits to CASI for NIST Program Management		1589
DBK Travel to NIST NYC Parking for Staff and Visitors	Gaitherburg, MD New York, NY	Fuel, Tolls, Per Diem Muni Meter and Parking Garage for Program Work by Visitors and Staff, Honoraria Parking		1000 2000

Travel justification for foreign travel and conferences:

TOTAL 19,920

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
	see attached exhibit		

Justification for any item over $100,000, or construction costs:

TOTAL 231719

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Printing and reproduction	GSA Schedule Vendor	historical	397
Office supplies	"	historical	14,012
small computer support tools	"	historical	3,486
diagnostic tools	"	historical	1,000
computer supplies, expendables	"	historical	3,554

TOTAL 22,449

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	525 hours @ 80/hour	37,674
Jim Cox	Contract work done prior to hire.	660 hours @ $50/h	33,930
Scot Albin, MD	systems and medical research	100 hours@ 20/hour	2,000
		Subtotal	73,605

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
		Subtotal	
		TOTAL	73,605

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, ATP pre-certification		5,000
Power delivery	100% of increase due to NIST grant	9,724
Data Communication		8,205
PDA		349
ATG Consulting Specialized Network and Systems programming and System Administration	100 hours@ 120/hour	12,000
Professional fees for payroll tax preparation, accounting, and legal services		16,691
Dues and professional memberships		736
Misc		500
Program related postage and delivery		500
	TOTAL	53,705

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
	TOTAL	

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 2 (2002 - 2003)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	100,000	45%	45,000
M B Rothman / Graphics Pgmr	66,000	50%	33,000
Peter M. Ross, Ph.D. / Business Manager	127,300	30%	38,000
Tony Pahati, / fiscal control specialist	50,000	30%	15,000
Charles DaSalla / programmer	43,000	60%	25,800

TOTAL 331,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
7500 is requested mainly for trips to Washington or to nearby conferences.				

Travel justification for foreign travel and conferences:

TOTAL 7500

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
computer equipment purchased year 2			15,900
An allowance is requested for computer equipment purchased in year 1 billed in year 2			
second RAID			10,000
SGI octane plus			30,000
SGI octane plus			40,000

Justification for any item over $100,000, or construction costs:

TOTAL 95900

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	A 25% increase in materials use is anticipated due to the increase in on-site work.		

TOTAL 31000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
Ed Weinberger, Ph.D.	Construct 3-D pointer arrows for graphic user interface.	166 h @ $60/h	$7,000
George Wohlberg Ph.D.	Prepare validation suite for DMT tree calculation	75h @ $80/h	$6,000
Isaac Dimitrovsky, Ph.D.	Assist with validation paradigm stochastic properties	100h @ $60/h	$6,000
Axiom/Benedict	Grant Management consultants	22h @ 250/h	5,400
J. Case	Programming	83h @ $30/h	1000
E Bostwick	Programming	33.5h @ $30/h	1000
ATC Consulting	Network/system programming and system administration	30h @ 120/h	3600
		Subtotal	$30,000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
Meals and travel	10 meals @ $20 each		200
	10 trips @ $240 each		2400
honoraria	bringing scientists to CASI	5 @ $200 each	1000
		Subtotal	3600
		TOTAL	$33,600

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	133h @ 150/h	20,000

TOTAL 20,000

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc.

Year 3 (2003 - 2004)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	100,000	40%	40,000
M B Rothman / Graphics Pgmr	70,000	50%	35,000
Peter M. Ross, Ph.D. / Business Manager	130,000	30%	39,000
Tony Pahati, / financial specialist	60,000	30%	18,000
Charles DaSalla / programmer	40,000	100%	40,000

TOTAL 347,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $117,000

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
16000 is requested mainly to attend conferences for presentation of the results obtained in this project.				

Travel justification for foreign travel and conferences:

TOTAL 16000

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
Upgrade and replace PCs and other equipment needed for project completion.			75000

Justification for any item over $100,000, or construction costs:

TOTAL 75000

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	Materials and supplies expected to be about same or a little less.		

TOTAL 25000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Woberg Ph.D.	Trouble shoot validation suite for DMT tree calculation	116.6 h @ $60/h	7,000
Misc. Programmers	Assist with front end development and refinement	438h @ $50/h	21900
Axiom/Benedict	Grant Management consultants	20h @ $250/h	5000
ATC Consulting	Network/system programming and system administration	100h @ 120/h	12000

Subtotal $45,900

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal 0

TOTAL $45,900

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	66h @ 150/h	10,000
direct costs of electricity	633/month X 12 mo	7600

TOTAL 17600

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL 0

In 12/24/02

To: "Hope Snowden" <hope.snowden@nist.gov>,
"Bettijoyce Lide" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein" <jayne.orthwein@nist.gov>
Cc: "Peter Ross" <pross@bww.com>, "Joan Hayes CPA" <jhayes@jmhayescpa.com>
Subject: submission

Dear All;

Merry Christmas !

dr d b karron
computer aided surgery inc

PMR Letter to Snowden CASI Letterhead.pdf

three year budget spreadsheet dbk.pdf

budget detail year 1.pdf

year 1 albin cox Subcontractors.pdf

year 1 wolberg subcontractor.pdf

budget detail year 2 dbk.pdf

year 2 case weinbergerSubcontractors dbk.pdf

year 2 Woberg Ross subcontractors.pdf

budget detail year 31.pdf

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

P M Ross. PhD
NIST ATP Project Manager
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Monday, December 23, 2002 at 021:09:42 Hours

National Institutes of Standards and Technology
Grants Office
100 Bureau Drive, Building 422, STOP 3580
Gaithersburg, MD 20899-3580

Attention: Hope Snowden

Dear Ms. Snowden:

It was a pleasure meeting you on the phone Monday morning.

Please find appended the budget pages for years 1-3 of NIST grant 70NANBH13050 to CASI.

We appreciate your patient help and will gladly comply with any further suggestions you may have.

Sincerely,

Peter Ross

Peter Ross, Ph.D.

cc. DB Karron, Ph.D.
BJ Lide
Jayne Orthwein
Joan Hayes, CPA

This file is "PMR Letter to Hope Snowden repeating DBK extension request.doc" created with template: 'CASI-DBK New Letterhead01.dot', created at Monday, December 23, 2002 17:30:00 H,
Saved at Monday, December 23, 2002 21:08:00 H and printed at Monday, December 23, 2002 21:09:00 H
of size 770 bytes of 137 words keyed in by D B Karron **Pages 1 of 1 Pages.**

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 322537	$ 331000	$ 347000	$ 1000537
B. Personnel Fringe Benefits	112565	112000	117000	341565
C. Travel	19920	11100	16000	47020
D. Equipment	231719	95,900	75000	402619
E. Materials/Supplies	22449	31000	25000	78449
F. Subcontracts	73605	21000	28900	123505
G. Other	53705	29000	34600	117305
H. Total Direct Costs (Lines A thru G)	836500	631000	643500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36500	$ 31000	$ 43500	$ 111000
K. Total Indirect Costs Absorbed by Proposer	$	$	$	$
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/Intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211500	211500
J. install clickstream technology on clients			217500	217500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2.** The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI (12 months)	$175,000	100%	$175,000
Elisha Gurfein/Project Mgr (12 months)	$133,333	75%	$100,000
Prof. James L Cox / Lead Pgmr (1 month)	$130,000	4%	$5,200
Scott Albin / Systems (3 months)	$30,938	16%	$4,950
Charles DaSalla / Systems (11 months)	$31,429	63%	$19,800
Nicholee Wynter /Fiscal Cntrl (4 months)	$31,160	30%	$9,348
Regner Peralla (1 month)	$32,800	4%	$1,312
RG Wine (1 month)	$88,000	4%	$3,522
Matthew Rothman (5 wks)	$30,954	11%	$3,405
		TOTAL	$322,537

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.9% **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,565

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR (Presentation)	Newport Beach, CA	2x RT Air, Hotel, Rental Car, Meeting Fees, Per Diem for PI and R. Bucholz, MD		6000
NIST Kickoff	Gatherburg, MD	2x Trainfare, Car Rental, Taxi, Per Diem for PI, Gurfein, and R. Satava MD		2000
SPIE Medical Imaging (Presentation)	Boston, MA	2x Amtrak, meeting fees, Taxi, Per Diem, PI and Cox		2621
SGI Developer Conference	San Jose, CA	Airfare, meeting fees, car rental, Hotel, Per Diem for PI		2700
IEEE Signal Proc Soc and NIH NIBIB Joint Conf	Washington, DC	Car Rental, Hotel Meeting Fees, Per Diem:PI and Zevi		2000
side visit to Nist	Gaitherburg, MD			10
Gurfein Travel to CASI	Ft. Lee, NJ	Fuel, Parking, Tolls for visits to CASI for NIST Program Management		1589
DBK Travel to NIST	Gaitherburg, MD	Fuel, Tolls, Per Diem		1000
NYC Parking for Staff and Visitors	New York, NY	Muni Meter and Parking Garage for Program Work by Visitors and Staff, Honoraria Parking		2000

Travel justification for foreign travel and conferences:

TOTAL 19,920

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
	see attached exhibit		

Justification for any item over $100,000, or construction costs:

TOTAL 231719

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Printing and reproduction	GSA Schedule Vendor	historical	397
Office supplies	"	historical	14,012
small computer support tools	"	historical	3,486
diagnostic tools	"	historical	1,000
computer supplies, expendables	"	historical	3,554

TOTAL 22,449

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	580 hours @ 65/hour	37,674
Jim Cox, Ph.D.	Contract work done prior to hire.	522 hours @ $65/h	33,930
Scot Albin	systems and medical research	100 hours@ 20/hour	2,000

Subtotal 73,604

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal

TOTAL 73,604

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, CPA, ATP pre-certification		5,000
Power delivery	100% of increase due to NIST grant	9,724
Data Communication		8,205
PDA		349
ATG Consulting Specialized Network and Systems programming and System Administration	100 hours@ 120/hour	12,000
Professional fees for payroll tax preparation, accounting, and legal services		16,691
Dues and professional memberships		736
Misc		500
Program related postage and delivery		500
	TOTAL	53,705

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
	TOTAL	

Item	methodology	computation	cost
video system		components and installation	4934
workstations (C02, 04, 07, 11, 12, 13, 16, 17)		total cost	84896
servers (C01, 03, 08, 15, 06, 05)		total cost	54394
Power handling (C14)		components and installation	6050
hub and firewall (C00, 10)		components and installation	4236
printers (C09)		units and maintenance	1323
lab camera Sony F7000		single item	1520
scanners (C009)		total cost	15583
tape drive/library (C05)		tapes and drives	22085
switches (casi 025)		single item	20129
air conditioning	room upgrade to cool computers		4963
software		total cost	11606
		total	**231719**

1. NAME AND ADDRESS OF SUBCONTRACTOR

Scot Albin
157c hillsbeach rd
biddeford, me 04005

NAME OF CONTACT: Scot Albin
TELEPHONE NUMBER: (917) 951 1610
FAX NUMBER:
E-MAIL ADDRESS: scott@casi.net

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

2,000

4. DESCRIBE SCOPE OF WORK

Systems programming off site and remote office systems support.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Scot was chosen for his medical and computer background.

1. NAME AND ADDRESS OF SUBCONTRACTOR

James Cox, Ph.D.
CIS Department
2900 Bedford Avenue
Brooklyn, NY 11210
United States of America

NAME OF CONTACT:
TELEPHONE NUMBER: (718) 951-4710
FAX NUMBER:
E-MAIL ADDRESS: cox@scl.brooklyn.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

33,000

4. DESCRIBE SCOPE OF WORK

DMT Criticality detection software authorship.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Cox is a co-inventor of digital morse theory

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$38,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

IS THIS A SOLE SOURCE CONTRACT?

- [ ] YES (IF YES, EXPLAIN)
- [ ] NO

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$38,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

[ ] YES (IF YES, EXPLAIN) [ ] NO

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 2 (2002 - 2003)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	135,000	33.339%	45,000
M B Rothman / Graphics Pgmr	33,000	100%	33,000
Peter M. Ross, Ph.D. / Business Manager	126,666	30%	38,000
Tony Pahati, / fiscal control specialist	50,000	30%	15,000
Charles DaSalla / programmer	32,051	78%	25,000

TOTAL 331,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 33.84 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,000

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR/Presentation	Newport Beach CA	Air/Hotel/Car Rental/Conference Fee/ Per Diem	1 person 5days	3000
SGI/Presentation	Mountainview CA	Air/Hotel/Car Rental / Per Diem	1 person 2 days	2000
DIMACS/Presentation	Rutgers NJ	Per Diem, Hotel, Conference Fees	2 person 3 days	2000
SIGGRAPH/Presentation	Los Angeles CA	Air, Hotel, Conference Fees, Per Diem, Car Rental	2 people 5days	3700
NIST/Meeting	Gaitherburg MD	Per Diem, Hotel	2 people 2 days	400

Travel justification for foreign travel and conferences:

TOTAL 11100

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
computer equipment purchased year 2			15,900
An allowance is requested for computer equipment purchased in year 1 billed in year 2			
second RAID			10,000
SGI octane plus			30,000
SGI octane plus			40,000

Justification for any item over $100,000, or construction costs:

TOTAL 95900

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	A 38% increase in materials use is anticipated due to the increase in on-site work.		

TOTAL 31000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg Ph.D.	Prepare validation suite for DMT tree calculation	75h @ $80/h	$6,000
Isaac Dimitrovsky, Ph.D.	Assist with validation paradigm stochastic properties	216.333h @ $60/h	$13,000
J. Case	Network Programming	33.333h @ $30/h	1000
Peter Ross, Ph.D.	Report preparation and analysis	40h @ $25/h	1000

Subtotal 21000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal

TOTAL $21,000

1. NAME AND ADDRESS OF SUBCONTRACTOR

Julia A . Case
Valley of the Mage Consulting
10 Phesant Lane
New Milford, CT 06775

NAME OF CONTACT:
TELEPHONE NUMBER: 1 860 608 8325
FAX NUMBER:
E-MAIL ADDRESS: julie@MageNet.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

1000

4. DESCRIBE SCOPE OF WORK

System administration

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

This was a one time, emergency repair job.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Isaac Dimitrovsky, Ph.D.
c/o CASI
300 East 33rd Street, #4n
New York, NY 10016

NAME OF CONTACT: Isaac Dimitrovsky, Ph.D.
TELEPHONE NUMBER: 1 212 686 8748
FAX NUMBER:
E-MAIL ADDRESS: ikedim@yahoo .com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

13,000

4. DESCRIBE SCOPE OF WORK

Assist with validation paradigm stochastic properties; criticality detection verification

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Dr. Dimitrovsky is experienced mathematician and programmer with a PhD in Computer Science and is working on a second PhD in biochemistry/bioinformatics.

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Dr. Wolberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Peter M. Ross, Ph.D.
415 Central Park West
New York, NY 10025-4812

NAME OF CONTACT:
TELEPHONE NUMBER: 212 665-5126
FAX NUMBER: 877 823-1066
E-MAIL ADDRESS: pross@bww.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

1,000

4. DESCRIBE SCOPE OF WORK

Assistance with editing and preparation of reports for submission.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

This was help needed on short notice for which Dr. Ross is uniquely qualified.

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 3 (2003 - 2004)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	$175,000.00	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	$137,931.03	29%	40,000
M B Rothman / Graphics Pgmr	$35,000.00	100%	35,000
Peter M. Ross, Ph.D. / Business Manager	$130,000.00	30%	39,000
Tony Pahati, / financial specialist	$60,000.00	30%	18,000
Charles DaSalla / programmer	$40,000.00	100%	40,000

TOTAL 347,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 33.72 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $117,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR/Presentation	Newport Beach CA	Air/Hotel/Car Rental/Conference Fee/ Per Diem/Booth Rental	2 person 5days	5000
SGI/Presentation	Mountainview CA	Air/Hotel/Car Rental / Per Diem	1 person 2 days	3000
IEEE/NIBIBPresentation	Washington	Car Rental, Per Diem, Hotel, Conference Fees	2 person 3 days	2800
SIGGRAPH/Presentation	Los Angeles CA	Air, Hotel, Conference Fees, Per Diem, Car Rental	2 people 5days	4400
NIST/Meeting x2	Gaitherburg MD	Per Diem, Hotel	2x trips 2 people 2 days	800

Travel justification for foreign travel and conferences:

TOTAL 16000

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
Upgrade and replace PCs and other equipment needed for project completion.			75000

Justification for any item over $100,000, or construction costs:

TOTAL 75000

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	Materials and supplies expected to be about same or a little less.		

TOTAL 25000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Woberg Ph.D.	Trouble shoot validation suite for DMT tree calculation	116.6 h @ $60/h	7,000
Misc. Programmers	Assist with front end development and refinement	438h @ $50/h	21900

Subtotal $28,900

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal 0

TOTAL $28,900

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, CPA, ATP Audit	66.6h @ 150/h	10,000
direct costs of electricity	633/month X 12 mo	7600
Axiom/Benedict Grant Management	20h @ $250/h	5000
ATC Consulting Network/system programming and system administration	100h @ 120/h	12000
	TOTAL	34,600

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
	TOTAL	0

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

P M Ross. PhD
NIST ATP Project Manager
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Monday, December 23, 2002 at 021:09:42 Hours

National Institutes of Standards and Technology
Grants Office
100 Bureau Drive, Building 422, STOP 3580
Gaithersburg, MD 20899-3580

Attention: Hope Snowden

Dear Ms. Snowden:

It was a pleasure meeting you on the phone Monday morning.

Please find appended the budget pages for years 1-3 of NIST grant 70NANBH13050 to CASI.

We appreciate your patient help and will gladly comply with any further suggestions you may have.

Sincerely,

Peter Ross

Peter Ross, Ph.D.

cc. DB Karron, Ph.D.
BJ Lide
Jayne Orthwein
Joan Hayes, CPA

This file is "PMR Letter to Hope Snowden repeating DBK extension request.doc" created with template: 'CASI DBK New Letterhead01.dot', created at Monday, December 23, 2002 17:30:00 H,
Saved at Monday, December 23, 2002 21:08:00 H and printed at Monday, December 23, 2002 21:09:00 H
of size 770 bytes of 137 words keyed in by D B Karron **Pages 1 of 1 Pages.**

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 322537	$ 331000	$ 347000	$ 1000537
B. Personnel Fringe Benefits	112565	112000	117000	341565
C. Travel	19920	11100	16000	47020
D. Equipment	231719	95,900	75000	402619
E. Materials/Supplies	22449	31000	25000	78449
F. Subcontracts	73605	21000	28900	123505
G. Other	53705	29000	34600	117305
H. Total Direct Costs (Lines A thru G)	836500	631000	643500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36500	$ 31000	$ 43500	$ 111000
K. Total Indirect Costs Absorbed by Proposer	$	$	$	$
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211500	211500
J. install clickstream technology on clients			217500	217500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI (12 months)	$175,000	100%	$175,000
Elisha Gurfein/Project Mgr (12 months)	$133,333	75%	$100,000
Prof. James L Cox / Lead Pgmr (1 month)	$130,000	4%	$5,200
Scott Albin / Systems (3 months)	$30,938	16%	$4,950
Charles DaSalla / Systems (11 months)	$31,429	63%	$19,800
Nicholee Wynter /Fiscal Cntrl (4 months)	$31,160	30%	$9,348
Regner Peralla (1 month)	$32,800	4%	$1,312
RG Wine (1 month)	$88,000	4%	$3,522
Matthew Rothman (5 wks)	$30,954	11%	$3,405

TOTAL $322,537

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.9% **Check here if included in indirect:** ____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,565

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR (Presentation)	Newport Beach, CA	2x RT Air, Hotel, Rental Car, Meeting Fees, Per Diem for PI and R. Bucholz, MD		6000
NIST Kickoff	Gatherburg, MD	2x Trainfare, Car Rental, Taxi, Per Diem for PI, Gurfein, and R. Satava MD		2000
SPIE Medical Imaging (Presentation)	Boston, MA	2x Amtrak, meeting fees, Taxi, Per Diem, PI and Cox		2621
SGI Developer Conference	San Jose, CA	Airfare, meeting fees, car rental, Hotel, Per Diem for PI		2700
IEEE Signal Proc Soc and NIH NIBIB Joint Conf	Washington, DC	Car Rental, Hotel Meeting Fees, Per Diem:PI and Zevi		2000
side visit to Nist	Gaitherburg, MD			10 remove
Gurfein Travel to CASI	Ft. Lee, NJ	Fuel, Parking, Tolls for visits to CASI for NIST Program Management		1589 remove
DBK Travel to NIST	Gaitherburg, MD	Fuel, Tolls, Per Diem		1000 remove
NYC Parking for Staff and Visitors	New York, NY	Muni Meter and Parking Garage for Program Work by Visitors and Staff, Honoraria Parking		2000 remove

Travel justification for foreign travel and conferences:

TOTAL 19,920

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
	see attached exhibit		

Justification for any item over $100,000, or construction costs:

TOTAL 231719

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Printing and reproduction	GSA Schedule Vendor	historical	397
Office supplies	"	historical	14,012
small computer support tools	"	historical	3,486
diagnostic tools	"	historical	1,000
computer supplies, expendables	"	historical	3,554

TOTAL 22,449

Item	methodology	computation	cost
video system		components and installation	4934
Workstations (C02, 04, 07, 11, 12, 13, 16, 17)		total cost	84896
servers (C01, 03, 08, 15, 06, 05)		total cost	54394
Power handling (C14)		components and installation	6050
hub and firewall (C00, 10)		components and installation	4236
printers (C09)		units and maintenance	1323
lab camera Sony F7000		single item	1520
scanners (C009)		total cost	15583
tape drive/library (C05)		tapes and drives	22085
switches (casi 025)		single item	20129
air conditioning	room upgrade to cool computers		4963
software		total cost	11606
		total	**231719**

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	580 hours @ 65/hour	37,~~674~~ 700
Jim Cox, Ph.D.	Contract work done prior to hire.	522 hours @ $65/h	33,930
Scot Albin	systems and medical research	100 hours@ 20/hour	2,000
		Subtotal	73,604

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
		Subtotal	
		TOTAL	73,604

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, CPA, ATP pre-certification		5,000
Power delivery	100% of increase due to NIST grant	9,724
Data Communication		8,205
PDA		349
ATG Consulting Specialized Network and Systems programming and System Administration	100 hours@ 120/hour	12,000
Professional fees for payroll tax preparation, accounting, and legal services		16,691
Dues and professional memberships		736
Misc		500
Program related postage and delivery		500
		-17907
	TOTAL	53,705

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
	TOTAL	

1. NAME AND ADDRESS OF SUBCONTRACTOR

Scot Albin
157c hillsbeach rd
biddeford, me 04005

NAME OF CONTACT: Scot Albin
TELEPHONE NUMBER: (917) 951 1610
FAX NUMBER:
E-MAIL ADDRESS: scott@casi.net

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

2,000

4. DESCRIBE SCOPE OF WORK

Systems programming off site and remote office systems support.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Scot was chosen for his medical and computer background.

1. NAME AND ADDRESS OF SUBCONTRACTOR

James Cox, Ph.D.
CIS Department
2900 Bedford Avenue
Brooklyn, NY 11210
United States of America

NAME OF CONTACT:
TELEPHONE NUMBER: (718) 951-4710
FAX NUMBER:
E-MAIL ADDRESS: cox@scl.brooklyn.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

33,000

4. DESCRIBE SCOPE OF WORK

DMT Criticality detection software authorship.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Dr. Cox is a co-inventor of digital morse theory

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$38,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

- [ ] YES (IF YES, EXPLAIN)
- [ ] NO

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 2 (2002 - 2003)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	135,000	33.339%	45,000
M B Rothman / Graphics Pgmr	33,000	100%	33,000
Peter M. Ross, Ph.D. / Business Manager	126,666	30%	38,000
Tony Pahati, / fiscal control specialist	50,000	30%	15,000
Charles DaSalla / programmer	32,051	78%	25,000

TOTAL 331,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 33.84 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,000

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR/Presentation	Newport Beach CA	Air/Hotel/Car Rental/Conference Fee/ Per Diem	1 person 5days	3000
SGI/Presentation	Mountainview CA	Air/Hotel/Car Rental / Per Diem	1 person 2 days	2000
DIMACS/Presentation	Rutgers NJ	Per Diem, Hotel, Conference Fees	2 person 3 days	2000
SIGGRAPH/Presentation	Los Angeles CA	Air, Hotel, Conference Fees, Per Diem, Car Rental	2 people 5days	3700
NIST/Meeting	Gaitherburg MD	Per Diem, Hotel	2 people 2 days	400

Computation breakdown

2 applicants when + where

Travel justification for foreign travel and conferences:

TOTAL 11100

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
computer equipment purchased year 2			15,900
An allowance is requested for computer equipment purchased in year 1 billed in year 2			
second RAID			10,000
SGI octane plus			30,000
SGI octane plus			40,000

Justification for any item over $100,000, or construction costs:

TOTAL 95900

clarify what is it. when will year 2. How much why do you need it?

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	A 38% increase in materials use is anticipated due to the increase in on-site work.		

duplicate from year 1

TOTAL 31000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg Ph.D.	Prepare validation suite for DMT tree calculation	75h @ $80/h	$6,000
Isaac Dimitrovsky, Ph.D.	Assist with validation paradigm stochastic properties	216.333h @ $60/h	$13,000 ?
J. Case	Network Programming	33.333h @ $30/h	1000
Peter Ross, Ph.D.	Report preparation and analysis	40h @ $25/h	1000 remove

Subtotal 21000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal

TOTAL $21,000

1. NAME AND ADDRESS OF SUBCONTRACTOR

Julia A . Case
Valley of the Mage Consulting
10 Phesant Lane
New Milford, CT 06775

NAME OF CONTACT:
TELEPHONE NUMBER: 1 860 608 8325
FAX NUMBER:
E-MAIL ADDRESS: julie@MageNet.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

1000

4. DESCRIBE SCOPE OF WORK

System administration

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

This was a one time, emergency repair job.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Isaac Dimitrovsky, Ph.D.
c/o CASI
300 East 33rd Street, #4n
New York, NY 10016

NAME OF CONTACT: Isaac Dimitrovsky, Ph.D.
TELEPHONE NUMBER: 1 212 686 8748
FAX NUMBER:
E-MAIL ADDRESS: ikedim@yahoo .com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

13,000

4. DESCRIBE SCOPE OF WORK

Assist with validation paradigm stochastic properties; criticality detection verification

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Dimitrovsky is experienced mathematician and programmer with a PhD in Computer Science and is working on a second PhD in biochemistry/bioinformatics.

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

Dr. Wolberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Peter M. Ross, Ph.D.
415 Central Park West
New York, NY 10025-4812

NAME OF CONTACT:
TELEPHONE NUMBER: 212 665-5126
FAX NUMBER: 877 823-1066
E-MAIL ADDRESS: pross@bww.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

1,000

4. DESCRIBE SCOPE OF WORK

Assistance with editing and preparation of reports for submission.

5. IS THIS A SOLE SOURCE CONTRACT?

[x] YES (IF YES, EXPLAIN) [ ] NO

This was help needed on short notice for which Dr. Ross is uniquely qualified.

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, CPA ATP Audit	133h @ 150/h	20,000
Axiom/Benedict Grant Management	22h @ 250/h	5,400
ATC Consulting Network/system programming and system administration	30h @ 120/h	3,600

remove

TOTAL 29,000

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 3 (2003 - 2004)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	$175,000.00	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	$137,931.03	29%	40,000
M B Rothman / Graphics Pgmr	$35,000.00	100%	35,000
Peter M. Ross, Ph.D. / Business Manager	$130,000.00	30%	39,000
Tony Pahati, / financial specialist	$60,000.00	30%	18,000
Charles DaSalla / programmer	$40,000.00	100%	40,000

TOTAL 347,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 33.72 **Check here if included in indirect:** ____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $117,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

break down — remove booth rental

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR/Presentation	Newport Beach CA	Air/Hotel/Car Rental/Conference Fee/ Per Diem/Booth Rental	2 person 5days	5000
SGI/Presentation	Mountainview CA	Air/Hotel/Car Rental / Per Diem	1 person 2 days	3000
IEEE/NIBIBPresentation	Washington	Car Rental, Per Diem, Hotel, Conference Fees	2 person 3 days	2800
SIGGRAPH/Presentation	Los Angeles CA	Air, Hotel, Conference Fees, Per Diem, Car Rental	2 people 5days	4400
NIST/Meeting x2	Gaitherburg MD	Per Diem, Hotel	2x trips 2 people 2 days	800

7 relevance

remove

Travel justification for foreign travel and conferences:

TOTAL 16000

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
Upgrade and replace PCs and other equipment needed for project completion.			75000
Itemized	—	—	justify

Justification for any item over $100,000, or construction costs:

TOTAL 75000

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	Materials and supplies expected to be about same or a little less.		

duplicate from previous years

TOTAL 25000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Woberg Ph.D.	Trouble shoot validation suite for DMT tree calculation	116.6 h @ $60/h	7,000
Misc. Programmers	Assist with front end development and refinement	438h @ $50/h	21900

looks like product development

explain why employee can't do this

Subtotal $28,900

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal 0

TOTAL $28,900

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, CPA, ATP Audit	66,6h @ 150/h	10,000
direct costs of electricity	633/month X 12 mo	7600
Axiom/Benedict Grant Management	20h @ $250/h	5000
ATC Consulting Network/system programming and system administration	100h @ 120/h	12000

TOTAL 34,600

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL 0

2/25/03

Robert J. Benedict
E-mail: rbenedict1@ec.rr.com **voice:** (910) 253-1411
2762 Harbormaster Dr., Southport, NC 28461

OBJECTIVE:
Seeking positions that will offer challenging work environment and opportunity to utilize my skills and experience to grow new businesses on a sound financial and management footing.

QUALIFICATIONS AND SKILLS:

Highly motivated team player; Learns quickly and is conditioned to being responsible/accountable. 22 years financial management experience in manufacturing, software development and business control disciplines. Proven track record of exceeding business commitments throughout career. 34 years with IBM and 3 with Axiom Systems. Team/people management skills consistently rated in top 5% of the management team.

Experienced with quality programs and process improvement techniques as well as writing Baldrige Award Applications. Skilled user of Internet, MS and Lotus software tools, i.e. spreadsheets, presentations, etc..

EXPERIENCE

8 years ATP project management with only 1 personnel change, No cost overruns, no audit exceptions, and no disallowed costs under my direction

4/00-Present
Joined Axiom Systems to continue as Business Operations Manager, CFO CIIMPLEX Consortium, after retiring from IBM. Managed all Business aspects of Federal Grant program.

2/95-3/00
IBM Charlotte, Business Operations Manager, CFO CIIMPLEX Consortium. Consortium is a $55M joint venture, partially funded by National Institute of Standards and Technology/Advanced Technology Programs (NIST/ATP), with adtech mission in software tool and method enhancements for manufacturing companies, focused on supply-chain issues. Participants from small, midsize and large companies actively involved. Prepared proposals and chaired reviews with NIST, leading to changes in federal policy regarding matching contribution and travel expense reimbursement allowances for "for profit" companies participating in grant funded joint ventures.

9/89-2/95
Managed IBM Atlanta Business Planning organization. Created a software model to ensure consistency in sizing business forecasts, eliminating 80% of the callback reviews. Visiting instructor at IBM International Finance and Planning Academy (IFPA), teaching Software Estimating and Cost Estimating. Received $10K Presidential Award for leadership provided during the ownership transfer of an IBM software product to a third party buyer.

5/83-9/89
Managed IBM Atlanta Financial Operations and Controls organization. Software Lab, investing $60M annually in application software development, marketing and support with average annual revenues of $70M. Managed expense commitments, revenue recognition and cost estimating. Also managed Business Controls Group, with responsibility for internal policy compliance. All audits were successfully executed. Developed self-assessment programs for each department in the lab and conducted peer reviews, allowing for proactive problem identification and correction.

8/78-5/83
Managed IBM Burlington Cost Accounting and Inventory Control departments. Headed IBM Manufacturing Division's product inventory management team. Reduced inventory write-offs by $6M in Burlington and by $32M within the division. Developed cause and effect analysis model to expedite cost problem identification in manufacturing process. Promoted to middle management in 12 months. Managed IBM Burlington Accounting Services organization. Responsible for Fixed Asset, Site Operations, Payroll, A/R, A/P and General Ledger services for $1B manufacturing site.

6/66-8/78
IBM Burlington staff positions in General Accounting, Cost Accounting and Financial Planning. Advancing from Jr. Accountant to Sr. Staff Financial Analyst before accepting first management position.

EDUCATION
Prof. Certification in Federal Grant Management, Management Concepts, 1999
IBM International Finance and Planning Academy
- Market Driven Quality – 1993
- Effective Leadership – 1990
- Quality Focus on the Business Process – 1988
- Control Methods and Procedures – 1986
- Middle Management School – 1979
- Financial Management – 1979
- New Management School – 1978
- Financial Planning – 1975

Colgate Darden Graduate School at University of Virginia – 1982
- Financial Decision Analysis – 1982

The Quality College at Philip Crosby Institute – 1981
BS – Business Administration, Trinity College, Burlington, VT - 1974
AA – Accounting, Champlain College, Burlington, VT - 1966

2/25/03

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 322,357	$ 341,208	$ 370,400	$ 1,063,157
B. Personnel Fringe Benefits	112,565	112,000	117,000	341,565
C. Travel	8,000	8,862	10,135	26,997
D. Equipment	231,719	95,900	64,000	391,619
E. Materials/Supplies	25,000	48,600	38,600	82,782
F. Subcontracts	85,604	10,600	28,900	125,104
G. Other	30,000	19,950	29,600	79,550
H. Total Direct Costs (Lines A thru G)	815,245	637,120	658,635	2,111,000
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 15,245	$ 37,120	$ 58,635	$ 111,000
K. Total Indirect Costs Absorbed by Proposer	$ 0	$ 0	$ 0	$ 0
L. Total Costs (Lines H + K)	$ 815,245	$ 637,120	$ 658,635	$ 2,111,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. Direct Costs Shared by Proposer	15,245	37,120	58,635	111,000
C.				
D.				
E. Total Sources of Funds (Same as Line L)	$ 815,245	$ 637,120	$ 658,635	$ 2,111,000
3. TASKS				
A. Project Management	$ 114,348	$ 83,150	$ 94,400	$ 291,898
B. Server hardware installation and config	320,652			320,652
C. Public client design mock-up	101,000			101,000
D. Program spider web surface generation	101,000			101,000
E. Recog sort crits	178,245			178,245
F. Write union/intersection operator		175,000		175,000
G. Write saddle crit navigator/editor		175,000		175,000
H. Write diocom up/down load compress/crypt		203,970		203,970
I. Node warping code and detail mgmt code			351,600	351,600
J. Install clickstream technology on clients			212,635	212,635
K. Total Costs of All Tasks (Same as Line L)	$ 815,245	$ 637,120	$ 658,635	$ 2,111,000

To: marilyn.goldstein@nist.gov, hope.snowden@nist.gov
Subject: Fwd: comments from Inspector General's second visit

It looks to me like you two were not copied on this, so I thought I would share ...

X-Sieve: CMU Sieve 2.2
Reply-To: <karron@casi.net>
From: "karron" <karron@casi.net>
To: "Bettijoyce Lide" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein" <jayne.orthwein@nist.gov>
Cc: <karron@casi.net>
Subject: comments from Inspector General's second visit
Date: Fri, 23 Jan 2004 16:16:04 -0500
Organization: casi llc
X-Mailer: Microsoft Outlook, Build 10.0.4510
Importance: Normal
X-MailScanner:

Dear BJ and Jayne;

One of the comments Belinda Riley, from the Inspector General office made after her second visit was we need to get the budget amended to reflect the actuals else we will get disallowed on our expenses based on that alone.

We started going this last year but with our then accountant/auditor, Joan Hayes, we thought we were getting solid figures. One thing that trigged the audit was that Joan was giving us different figures each time we asked her. I did not even notice it.

We need to complete the budget revision process started last year before the close of the project, else we will really have a train wreck.

We have a team of accountants and lawyers, headed by Professor Jerome Schwartz who has corrected most of Joan Hayes audit findings (no contribution being the biggest mis-finding).

Soon, you and I will need to finish the budget revision using final and correct actuals.

Please don't abandon me and this project after all we have been through.

I can would like to send you a copy of our latest MMVR presentation, done entirely during the suspension, using my own funds/credit.

Cheers!

Dr. Karron

dr d b karron (karron@casi.net)

To: hope.snowden@nist.gov, marilyn.goldstein@nist.gov
Subject: Fwd: FW: Dr. Karron
Cc: jayne Orthwein <jayne.orthwein@nist.gov>

It doesn't look like this went to you two, and Jayne will not be in for a few days, so I thought I would share.

I haven't seen Belinda's report yet.

What happens next?

X-Sieve: CMU Sieve 2.2
From: "Bob Benedict" <rbenedict1@ec.rr.com>
To: <bettijoyce.lide@NIST.GOV>
Cc: <jayne.orthwein@NIST.GOV>
Subject: FW: Dr. Karron
Date: Mon, 28 Jul 2003 14:04:05 -0400
X-Mailer: Microsoft Outlook IMO, Build 9.0.2416 (9.0.2910.0)
Importance: Normal
X-MailScanner:

BJ, sorry for the typo on your e-mail address.....

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Monday, July 28, 2003 1:58 PM
To: bettyjoyce.lide@nist.gov; jayne.orthwein@nist.gov
Cc: Dr Karron
Subject: Dr. Karron

I haven't been able to reach you by phone, so in support of the phone message I left, here's an update
as to what our plan is to address and resolve the compliance issues that have lead to the suspension of
Award #70NANB1H3050.

I spoke with Belinda Riley, the OIG rep who conducted the audit of CASI's books and she indicated she'd
sent the audit report to ATP and Dr. Karron on Friday and they should expect it today or tomorrow, depending on the mail.

Basically, the audit will identify Dr. Karron as having spent approximately $150K on unallowable items and that
he did not make his Member Contribution commitment. We will agree with these findings and respond in the following

manner.

Dr. Karron will reimburse ATP for all unallowable expenses. These expenses were incurred in support of the CASI research mission, but did not comply with ATP guidelines and as such were disallowed. In addition, Dr. Karron has deposited $46K in cash to be used to meet a portion of his program-to-date match commitment, the remaining 30% of this commitment would be addressed by using the FMV of equipment he owned prior to the start of the project, but has been used 100% in support of the research. The FMV assessment was recently done by a disinterested party and is allowable under ATP guideline, but the rub is he did not indicate he would use in-kind match in his budget, so ATP is balking at this inclusion.

The bottom line is all of Dr. Karron's problems are related to the fact that he had no ATP expertise on his staff for the first 18 months of the project. I have significant ATP experience and worked with Cita Furlani, Barbara Goldstein, the late Shelden Stewart, Shamim Shaikh and Carls Grinspon for approximately 8 years without incident. I have implemented procedures and preventive guidance that will eliminate the reoccurance of these problems.

We need ATP to accept reimbursement for all unallowable expenses, their acceptance of the in-kind, FMV equipment contribution as part of his Match, and we need them to allow him to spend the money he has deposited in his project bank account on allowable project costs over the next 30 days, to get back on plan.

I am sending Marilyn Goldstein, whom I've also worked with in the past, a letter outlining the above and including the refiling of all SF269 Forms, based on the ledger data audited by OIG, in hopes our actions and future plans will convince the Grants Office to lift the suspension of Dr. Karron's Award.

We must not lose the momentum gained on his research when we are 2/3 of the way through the project. It makes no sense for ATP to stop this project when all financial wrongs can be righted.

Dr. Karron and I appreciate your support and we are willing to do whatever it takes to get the project back on-line.

Please let me know if you have any questions. I would like to talk to you both about this. The work that's been done is too important to walk away from.

Thank you.

To: "Hope Snowden \(E-mail\)" <hope.snowden@nist.gov>,
"Bettijoyce Lide \(E-mail\)" <bettijoyce.lide@nist.gov>,
"Jayne Orthwein \(E-mail\)" <jayne.orthwein@nist.gov>
Cc: "Peter Ross \(E-mail\)" <pross@bww.com>,
"Frank Spring \(E-mail\)" <interpro@rcn.com>,
"Matthew Bart Rothman \(E-mail\)" <bart_nyc@hotmail.com>,
"Joan Hayes CPA \(E-mail\)" <jhayes@jmhayescpa.com>
Subject: budget revision/justification

as discussed; hard copy by overnight mail for Monday delivery

---

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Budget Revision Notes and Justifications.doc

nist-2002-10-20 budget sheet only.pdf

Ross POC CASI DBK New Letterhead 01.doc

Justification of budget: Year 1 and Year 2 revision

CASI has a budget revision pending since August; This revision is effectively that pending revision. No action has been taken at ATP concerning that budget. It is imperative that the budget revision be acted on and settled as our auditor is commencing the audit on a budget effectively developed in August, when the proposal for this project was being formulated. A number of technical and arithmetic errors were discovered in the original budget which were corrected in December 2001, but the essential budget has not been revised; The project fidelity is intact, the milestones are being met; new and exciting, unexpected and fundamental research findings are being developed. However the PI has elected to eliminate off site contractors and enforce the development effort on the SGI computers purchased for this effort. Development by contractors on differing computers added unnecessary complexity and delay, and reduced the speed and efficiency of the developed code.

CASI is a startup with ambitious goals and limited resources. Presently, an ATP/NIST grant is the sole funding source. During the first year, a number of changes in the spending of ATP money became necessary as a result of unanticipated delay in obtaining matching funds from New York State and business decisions made by the PI to centralize the work effort to the CASI premises.

The purpose of this document is to specify and justify these changes in light of the original budget and current direction. The narrative will show that the changes were not only useful, but that they strengthen CASI's position to further its objectives in light of present circumstances.

Salaries: Dr. Karron billed unevenly, on an hourly basis, for 100% of his time, as was discussed with BJ and Jayne and documented in a memo.

Fringe benefits : The decrease of $25,000 in Fringe was converted to materials and supplies.

Travel: The decrease of $4,000 in travel budget was also used to increase supplies.

Other: Other category is increased to $11900 to absorb new direct costs.

Decrease in consultant fees: There is a decrease in consultancy fees from 250,000 approved to 60,000 actually used.

Increase in equipment purchases: There is an approximately offsetting increase in equipment purchased from 110,000 to 303,400. In addition, equipment was purchased in year 1 that was not paid for with year 1 funds. These equipment purchases total 88,000. It is requested that these purchases be made his amount into the year 2 budget.

Conversion of consultant fees to equipment: The task breakdown in the approved year 1 budget reflects an approximately even split between salaries and equipment. However, in

the original approved budget, request was made for more consultancy fees. It was felt that programming could be outsourced and done at home on pc. Early on in the project, it was found that work was not progressing when outsourced this way. It was found that the PC environment could not handle the workload of heavy image processing. In addition, one contractor was working at home on a Sun Computer Systems environment and was unable to get his code to run on the machines in CASI. It was therefore decided to do all development in the actual CASI shop. In order to get more control over the project, it was further decided to have all personnel work on site. Accordingly, the increase in equipment basis reflects a decrease in the amount spent on consultancy fees. It was decided to get better value from equipment purchases than from the one-time services of outsourced work. By means of this change, Dr. Karron has in fact strengthened the business plans considerably. As the work in years 2 and 3 unfolds, availability of these high-powered computers will make the services more widely available. This consolidation increases accessibility of CASI services to potential clients. When appropriate IRB approvals are available, this will make it even more attractive for physicians in the local community to use the service for their data.

Transfer of Year 1 equipment charges to year 2 The amount of $88,000 is requested to be transferred from year 1 to year 2 of the grant. Year 1 equipment spending exceeded the original budgeted amount for the reasons described above. SGI provided one machine on permanent loan. A second graphics super workstation was ordered and delivered in January but not billed until late September. When we asked them whether this machine was part of their support of CASI's project, they gave indirect answers. An invoice was requested repeatedly by CASI. SGI sent a statement, at our request acting on an ATP suggestion, showing no balance due. It looked like this machine was a contribution from SGI to CASI for the NIST project, and Dr. Karron had several conversations with SGI employees on this topic. Then, unexpectedly, SGI back billed CASI $35,000 without the benefit of discounts they applied to a third machine purchased subsequently. Having already adopted a policy that all programming must be done on site, CASI found it needed the machine. At present, therefore, CASI feels that the most prudent course is to renegotiate the bill and pay it from year 2 funds. After receiving evidence that the first bill was not going to b e rendered, CASI decided to use then available equipment funds to buy a third machine, at a 60% discount. This machine was a low end superworkstation with two graphics heads permitting two people to simultaneously work on the same machine. This machine was found to be highly valuable to our work for this reason. These items, and additional $14,000 to Silicon City needed to replace a unit that broke to provide comprehensive, high density backup of all our computer systems, and the balance in miscellaneous technology glue are necessary expenses in use and vital to the project. All the bills were either unexpected or came due right at the juncture of years 1 and There remained no money in year 1 budget. It is therefore requested to transfer the amount for these items to the year 2 budget.

Reduction in investigator matching funds to the grant and increase in costs absorbed:
The budget was changed to reflect the fact that unexpected personal taxes are reducing the available funds the PI can match ATP supplied funds. Currently, the only available source of matching funds is from the PI's salary, which is taxed in the approximately 50% tax bracket. This was unanticipated during the original budget drafted last year. There has been serious controversy about what is direct and chargable and what is not. A significant number of overhead and direct costs are being paid by the PI; The urgency of obtaining matching funds has not been lost.

Year 3 revisions reflect changes in year 1 and 2 to keep the total project cost constant.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 327963	$ 330000	$ 375000	$ 1033000
B. Personnel Fringe Benefits	85500	85000	90000	260500
C. Travel	15880	7500	15000	38400
D. Equipment	303400	133000	75000	511400
E. Materials/Supplies	30800	31000	25000	86800
F. Subcontracts	61000	29200	45900	136100
G. Other	5200	15300	17600	44800
H. Total Direct Costs (Lines A thru G)	836500	631000	634500	2111000
I. Total Direct Costs Requested From ATP	800000	600000	600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ 631000	$ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836500	631000	643500	2111000
E. Total Sources of Funds (Same as Line L)	$ 835900	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. install clickstream technology on clients			211500	211500
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ 631000	$ 643500	$ 2111000

Hope Snowden
Grants Management Specialist
Grants and Agreements Management Division
Building 411, Room A143, Stop 3580
Gaithersburg, MD 20899-3580
Voice: (301) 975-6002
Fax: (301) 840-5976
Hope.Snowden@nist.gov

National Institute of Standards and Technology ~ NIST

Fax

To:	Jayne Orthwein	**From:**	Hope Snowden, Grants Specialist
Fax:	(301) 926-9524	**Pages:**	4
Phone:		**Date:**	11/4/02
Re:	1H3050	**CC:**	

☐ **Urgent** ☐ **For Review** ☐ **Please Comment** ☐ **Please Reply** ☐ **Please Recycle**

Justification of budget: Year 1 and Year 2 revision and year 3 budget.

CASI is a startup with ambitious goals and limited resources. Presently, an ATP/NIST grant is the sole funding source. During the first year, a number of changes in the spending of ATP money became necessary as a result of unanticipated delay in obtaining matching funds from New York State and business decisions made by the PI to centralize the work effort to the CASI premises.

The purpose of this document is to specify and justify changes in the original budget in light of current direction. The narrative will show that the changes were not only useful, but that they strengthen CASI's position to further its objectives in light of present circumstances. CASI has a budget revision that has been pending since August 2002; this revision is effectively that pending revision. No action has been taken at ATP concerning that budget. Technical and arithmetic errors discovered in the 08/01 budgets were corrected in December 2001, but the revised 08/01 budget has not yet been approved. It is important that we coax the budget approval process along so that we can manage our project without audit exceptions and make the high technology and his risk spending decisions required to make this project a success. The very nature of high risk and high cost technology research means that budgeting is a fine art and predicting spending requirements more than a few months in advance is fraught with perils and problems. The ATP program has managed to bridge the gap between high-risk high reward basic research and the government spending regulations that require spending approval and strict budget/spending strictures through a mixture of wisdom, keen insight into the technicalities of the Government Spending Principles and the needs of advanced

The project fidelity is intact, the milestones are being met; new and exciting, unexpected and fundamental research findings are being developed. However, there are two main changes in the budget, which resulted from the above-mentioned change in project execution strategy.

The first is a request for a potential one time only hardship allowance of POSSIBLY as much as $51,000 in indirect costs that the PI has been unable to pay out of pocket in the fist year. The actual amount depends on the auditor's opinion of some marginal cost items that the auditors will need letter decisions from ATP on.

The second is a transfer of year 1 equipment purchase to year 2.

The PI elected to reduce off site contractors and instead work on site on the SGI computers purchased for this purpose. Programming is now conducted in a 'programming bullpen' so that each programmer can ask any other developer questions and get immediate help. A sense of team spirit and unity of purpose requires everyone work together in the same place under the constant care and support of the PI. Taking on students and interns, some of who are doing wonderful work, requires close supervision not possible in a formal office environment. Further, work is progressing almost around the clock, with people working on site almost 16 hours a day. Improving working conditions is also a priority so that the ambient noise and temperature are kept tolerable and healthy. Development by contractors on differing computers added unnecessary complexity and delay, and reduced the speed and efficiency of the developed code.

Allowance of $51,000 "indirect costs". CASI accepted this grant anticipating, as did ATP, that some sort of state matching funds would be available to help with costs not readily assumed under the grant. However, the fallout from 9/11 and the economic downturn in NYC and NYS, led to difficulty in securing the needed moneys. Accordingly, the PI accepted a very large salary,

intending to re-invest after-tax dollars in the project. Indeed, that is what happened. However, the failure to secure additional money and the lack of strong accounting guidance led to a deficit in indirect costs for which there existed no other source of funds. The PI does not have another income.

Our auditor is now auditing a budget submitted in August 2001 (i.e. a full year earlier than the 08/02 revision), when the proposal for this project was being formulated. To date, the auditor has tagged $51,000 in charges to the grant as "unallowable". The exact figures from that audit are a moving target. This is because as we justify costs and explain individual items, this total disallowed sum is being reduced. We are facing a years worth of bad business decisions from the previous business manager and poor accounting from the first CASI accountant. We do not know exactly what the final audited actual cost figures will be. It is hard to submit a budget with confidence. Many of the items disallowed in the audit should, in our understanding of previous policy, have been allowed. As explained below, we are now requesting a potential allowance of some these items so we can plan for the future.

CASI engaged a second CPA with many years NIST ATP program management to get a firmer perspective on these matters. We were led to believe by our consultant that a number of costs could be broken out and accounted for as a direct charge if a clear direct cost basis could be established. For example, we found that power bills and telecommunications increased many-fold over pre-project levels, clearly as a result of project utilization. Although we did our best to follow those guidelines, our auditor has chosen to these as "indirect costs" out of hand. The result may appear in the year 1 audit as much as 51 thousand dollars in disallowed costs.

To summarize, despite CASI's serious efforts to manage its budget in accordance with NIST requirements, and following the counsel of ATP-savvy experts hired by CASI, the PI may have to refund $51,000 as a charge back to year 2. Fairness concerns aside, we believe that defeats the purpose of the NIST grant to CASI.

It should be noted that CASI, while situated in a dwelling, fully occupies that dwelling. Aside from this grant, there are no other projects going on at CASI, and at present this grant is the sole source of funding. The residential apartment in which CASI is located is fully in use for the business. The auditor has expressed similar thoughts. Therefore, it is intuitively questionable whether there is any true "sharing" of the cost basis.

Based on the above, CASI requests that the $51,000 excluded in the audit be allowed for the purpose of offsetting costs that in CASI's situation are clearly direct costs. In the proposed year 1 revision accompanying this, those charges are shared between "materials" and "other".

Salaries: Dr. Karron billed unevenly, on an hourly basis, for 100% of his time, as was discussed with BJ and Jayne and documented in a memo. The auditor requires a written authorization so as not to except this practice.

Fringe (actual for year 1) was decreased by $24,700 due to the hiring of personnel on work schedules who did not accumulate enough hours for full benefits.

Travel: The decrease of $9,000 in travel budget was used to increase supplies.

Other: Other category is increased to $57,500 to absorb new direct costs.

Materials and supplies: This category is increased to $35,000 due to increased supply needs because of the larger amount of onsite work.

Decrease in consultant fees: There is a decrease in consultancy fees from 250,000 approved to $101,500 actually used due to the larger amount of onsite work.

Increase in equipment purchases: There is a partially offsetting increase in equipment purchased from 110,000 to 223,300. In addition, equipment was purchased in year 1 that was not paid for with year 1 funds. These equipment purchases total 88,000. It is requested that these purchases be made from the year 2 budget for reasons explained under "Transfer of Year 1 equipment charges to year 2."below.

Conversion of consultant fees to equipment: The task breakdown in the approved year 1 budget reflects an approximately even split between salaries and equipment. However, in the original approved budget, request was made for more consultancy fees. It was felt that programming could be outsourced and done at home on pc. Early on in the project, it was found that work was not progressing when outsourced this way. It was found that the PC environment could not handle the workload of heavy image processing. In addition, one contractor was working at home on a Sun Computer Systems environment and was unable to get his code to run on the machines in CASI. It was therefore decided to do all development in the actual CASI shop. In order to get more control over the project, it was further decided to have all personnel work on site. Accordingly, the increase in equipment basis reflects a decrease in the amount spent on consultancy fees. It was decided to get better value from equipment purchases than from the one-time services of outsourced work. By means of this change, Dr. Karron has in fact strengthened the business plans considerably. As the work in years 2 and 3 unfolds, availability of these high-powered computers will make the services more widely available. This consolidation increases accessibility of CASI services to potential clients. When appropriate IRB approvals are available, this will make it even more attractive for physicians in the local community to use the service for their data.

Transfer of Year 1 equipment charges to year 2.The amount of $88,000 is requested to be transferred from year 1 to year 2 of the grant. Year 1 equipment spending exceeded the original budgeted amount for the reasons described above. SGI provided one machine on permanent loan. A second graphics super workstation was ordered and delivered in January but not billed until late September. When we asked them whether this machine was part of their support of CASI's project, they gave indirect answers. An invoice was requested repeatedly by CASI. SGI sent a statement, at our request acting on an ATP suggestion, showing no balance due. It looked like this machine was a contribution from SGI to CASI for the NIST project, and Dr. Karron had several conversations with SGI employees on this topic. Then, unexpectedly, SGI back billed CASI $35,000 without the benefit of discounts they applied to a third machine purchased subsequently. Having already adopted a policy that all programming must be done on site, CASI found it needed the machine. At present, therefore, CASI feels that the most prudent course is to renegotiate the bill and pay it from year 2 funds. After receiving evidence that the first bill was not going to b e rendered, CASI decided to use then available equipment funds to buy a third machine, at a 60% discount. This machine was a low-end superworkstation with two graphics heads permitting two people to simultaneously work on the same machine. This machine was found to be highly valuable to our work for this reason. These items, and additional $14,000 to Silicon City needed to replace a heat related RAID failure to provide comprehensive, high density backup of all our computer systems, and the balance in miscellaneous technology glue are necessary expenses in use and vital to the project. All the bills were either unexpected or came

due right at the juncture of years 1 and There remained no money in year 1 budget. It is therefore requested to transfer the amount for these items to the year 2 budget.

Reduction in investigator matching funds to the grant and increase in costs absorbed:
We propose budget changes to reflect the fact that unexpected personal taxes are reducing the available funds the PI can use to match ATP supplied funds. Currently, the only available source of matching funds is from the PI's salary, which is taxed in the approximately 50% tax bracket. Instead of the anticipated 175 + fringes K the PI considered abundant for co-funding the project, the PI now nets approximately 85K, which is in midtown not a even considered a middle class income. With a co-funding contribution of 36,500 that leaves about 49K for living expenses and for CASI overhead funding. The PI has had to borrow 30K to help fund the first year and still was unable to make the full contribution. There exists the real possibility the PI will run out of salary in project year 2 to make the year 2 co-funding requirement and repay the first year loan. This was unanticipated during the original budget drafted last year. There has been serious controversy about what is a direct and chargeable cost element and what is not. The PI is paying a significant number of overhead and direct costs; the urgency of the need obtaining matching funds has not been lost. This is going to be an important uncompensated task of Dr. Ross. This was a major factor in Mr. Gurfein's abrupt departure at the end of year one.

Year 3 budget: Year 3 revisions reflect changes in years 1 and 2. Year 3 salaries reflect small cost increases and an increase in project involvement by Mr. Rothman. $15,000 travel is requested mainly for the dissemination of findings and publicizing the availability of the techniques developed under the grant. A significant request for equipment ($65,000) is included because of the heavy reliance of the project on high end computing and the consequent need to ensure availability of adequate computing power to process and display data. A slot is requested for "miscellaneous programmers" to assist with front-end development and refinement. We are really looking for a salaried person, but we do not yet have continuation funding, and we prefer to bring new people in as consultants to see how they work with the group. We have also had excellent experience with Dr. Karron's students hired on a semester-to-semester basis. Overall, the year 3 budget is a natural extension of the year 2 budget leading to the wind-up of the project.

HS

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Friday, October 12, 2001 at 016:00:07 Hours

BY FAX TO NIST ATP at +1(301)840-5976
Follow up by FedEx to

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive Building 411
Room A143
Mail Stop 3580
Gaithersburg, MD 20899-3580

Voice : 301 975 6002

Dear Ms. Jayne Orthwein and Ms. Hope Snowden;

In the budget of CASI's proposal for the ATP grant that was awarded effective October 1, 2001, E. Gurfein was included in the amount of $100,000 per year for 75% of his time. As he is an employee of Meridian Resources and Development, Ltd., we are requesting that the $100,000 annual payment be made to Meridian as a subcontractor instead of to Gurfein as a labor item. In addition, the corresponding fringe amount will be reallocated, as CASI will not be paying fringe benefits on a subcontract to Meridian.

Please consider this request and advise.

Sincerely,

D. B. Karron, Ph.D.

D. B. Karron, Ph.D. President and C.T.O.

To: hope snowden <hope.snowden@nist.gov>
CC: Bettijoyce Lide <bjlide@nist.gov>,
jayne orthwein <jayne.orthwein@nist.gov>,
"Dr. D. Karron." <karron@casi.net>
Subject: Request for Approval of Proposed Budget Changes

Upon review and reconsideration of the approved budget, we are submitting the following changes for your approval:

A. Personnel Salaries/Wages from $375,000 to 325,000 -$50,000

B. Personnel Fringe Benefits from $127,500 to $110,500 -$17,000

C. Travel from $4,000 to $20,000 +$16,000

D. Equipment from $120,000 to $110,000 -$10,000

E. Material from $0 to $11,000 +$11,000

F. Subcontractors from $200,000 to $250,000 +$50,000

Net Change 0

Reasons for requested budgetary changes:

A. In an effort to get more for each dollar, we intend to engage Prof. George Wolberg as a consultant for well defined assignments instead of as an employee (-$100,000). However, we are adding two employees: one Financial Control Specialist (+$25,000) and one Systems Administrator (+$25,000). Net change: (-$50,000).

B. Fringe benefits are reduced by 34% of $50,000, because of reduction of $50,000 in Personnel Salaries. Net Change:-$17,000.

C. The travel amount budgeted was much too low. Based on expected travel for giving papers, attending relevant symposia and meetings, we request an increase to $20,000. Net change: +$16,000.

D. Based on some discounts that we are negotiating, we propose to reduce the equipment costs to $110,000. Net change:-$10,000.

E. Material: Various items for equipment and data services are estimated at $11,000. Net change: +$11,000.

F. Changing George Wolberg from employee to subcontractor adds +$100,000. NYU Medical Center and CUNY are expected to be subcontracted for $50,000. With an additional total of $50,000 in subcontracts to several consultants, the revised number for subcontracts is $250,000. Net change: +$50,000.

The net change for all the above changes is zero.

Please consider these requested changes and advise at your earliest.
Sincerely,
EGurfein

2/25/03

Responses: Table of Contents

Responses: Table of Contents 1
Responses to Questions in Detail 5
Year 1: 5
Scott Albin 5
Nicholee Wynter 5
Regner Peralta 5
RG Wine 5
Job description: Network Programmer and system support 5
Matthew Rothman 6
Job Description: Graphics and Network Lead Programmer 6
Part Time Employee 6
Full Time Employee 6
B. Fringe – Please provide a detailed break-out of items covered within fringe benefits. 6
CASI Fringe Benefit policy 6
Health Insurance 7
CASI Benefits plan 7
Explain who R. Bucholz is and why the ATP project should pay his/her travel and expenses for MMVR 12
F: Subcontractors 12
Year 2 14
A. Personnel 14
Please provide a job description and justification for Tony Pahati as well as his CV 14
Job description: Fiscal Control Specialist. 14
C. Travel Breakout 14
NIST Meetings 14
D. Equipment 14
Year 1 Equipment Project-Milestone Mapping 15
Year 2 Equipment Project-Milestone Mapping 16
Year 3 Equipment Project-Milestone Mapping 17
Equipment Vendor Late Billing 18
See letter of explanation from SGI in appendix. 18
F. Subcontractors 18
G. Other 19
Year 3 19
C. Travel 19
D. Equipment 19
F. Subcontractors 20
G. Other 20
This ends the questions posed by ATP. Support material follows in the Appendix to follow. 21
APPENDIX 21
SGI Letter re: Late Billing for Equipment 21
CV's and Resumes 22
Scott Albin MD (expected 2004) 22
Education 22
Professional Experience: 22

MEMBERSHIPS: 22
PRESENTATIONS: 22
EDUCATION 23
PROFESSIONAL EXPERIENCE 23
Career Objective: 24
Summary of experience 24
Previous Positions 24
Education 25
Certifications 25
Teaching and professional activities 25
Reginald Peralta, MA 26
Job description 26
Yehoshua Y. (Josh) Zeevi, PhD 28
Affiliations 28
Biography 28
Current Research Interests: 29
Nicholee Wynter 30
Julia Anne Case 30
Matthew Bart Rothman 30
Peter Ross, PhD 30
Issac Dimitrovsky, Ph.D. 30
Objectives/Interests: 30
Education: 30
Experience: 30
Publications: 30
Richard Bucholz, MD F.A.C.S. 30
Academic 30
Clinical Interests: 30
Current Clinical Research: 30
Current Bench Research: 30
Board certification: 30
Current position: 30
Clinical Staff appointments 30
Professional Society Memberships: 30
Honorary Societies, Honors and Awards: 30
Committee memberships 30
Editorial and Journal review boards 30
Research Support: 30
Bibliography: 30
Book Chapters: 30
Patents: 30
Grant Purchased Equipment to Project Milestone Relationship Detail 30
Introduction 30
Overview: 30
Correctness before Speed 30
Validation Suite under Development 30

First: Fast Hardware instead of Fast Software 30
Correct Algorithms for Accurate Results before Software Optimization 30
Algorithm scaling metrics 30
Learning Curve will reduce incremental development costs 30
Hardware dependencies 30
Operating System Independence and Dependence 30
Estimates of scaling metrics 30
Lessons Learned 30
Summary and Conclusions 30
Description of Infrastructure Requirements 30
Supporting Documentation Detail 30
Spreadsheets 30
Mapping of Milestones to Equipment category 30
Bills and descriptions for each piece of equipment purchased 30
A physical inventory from that list was prepared and each item tagged for property inventory equipment listed. 30
Allocation to NIST-ATP project 30
CASI Computer Hardware Contributions 30
Computer – 2 each Indigo I SGI computers 30
Computer – 1 each Indigo I SGI computers 30
Casi08 Raid server with 15 legacy disks $5,000 30
Hp LaserJet 4m printer $300 30
FMV $5,000 30
15 9gig Seagate Barracuda 68 pin Disks for Casi08 Raid Server with unlimited replacement of damaged/failed disks for 5 years. $4,500 30
Hp LaserJet 4m printer 30
FMV $300 30
Projected Total CASI In-Kind software and hardware contribution to ATP project = $41,80030
Inventory by Equipment Model, Manufacturer, and functionality Class. 30
Computer – INDIGO I SGI 30
Casi05.casi.net 30
Casi06.casi.net 30
Computer: Indigo II SGI 30
Computer - OCTANE II SGI 30
casi04 30
casi07 30
casi11 30
Computer - PC Development workstations 30
Casi02 30
Casi12 30
Casi15 30
Casi13 30
Casi16 30
Casi Thinkpad 30
Computer - PC RAID and Active Directory File Servers 30
Fortra RAID application: 30
Casi00 30

Casi08 30
casi03 30
User Input/Output Devices (Excluding standard mouse & keyboard) 30
Scanners 30
HP LaserJet 4 - Office Laser Printer 30
Specialty printers 30
3D Connexion 4000 flx spaceball 30
Computer Monitors 30
Electrical Power 30
Video Projector: 30
Disk 30
Memory/RAM 30
Tape Backup 30

Responses to Questions in Detail

Year 1:

A. Personnel – Please provide a job description, justification and CV for the following personnel:

Scott Albin

Provide dates for the transfer of Scot Albin from subcontractor to employee.

Mr. Albin was a contractor briefly in 2001. He left to start medical school and then was hired as an employee, after several months away at school, in summer, 2002.

Job description: Mr. Albin tasks include library and internet research, utilizing his ancient clinical insight, PC support, network programming and wiring, and telecommunications and maintains software and security on our PCs. He set up bulkheads between the main CASI NYC offices and implemented remote access between main CASI NYC office and Mr. Gurfein's NJ office. We consider ourselves lucky to have him even the little time he is available between semesters at Medical School.

CV attached.

Nicholee Wynter

Job description: Fiscal Control Specialist, bookkeeping, electronic file clerk. Tasks include managing payroll, filing, audit support, bookkeeping entry, and account reconciliation, managing phone calls.

CV attached.

Regner Peralta

Job description Mr. Peralta helped designed the CASI web site and does system/network administration, and programming support. Regner did a lot of experimental programming and research. He tested software tools & complicated user input/output to determine its capability to support large graphics and graphics analysis programs. Regner then installed and supported the appropriate applications for CASI use. He also assisted Matt Rothman with his job duties whenever possible.

CV attached.

RG Wine

Job description: Network Programmer and system support.

CV attached.

Matthew Rothman

Job Description: Graphics and Network Lead Programmer.

Included in his responsibilities are the following technical aspects; research programming, integration of research programs, optimization and efficiency improvements in programs including testing and portability of code to common supercomputer clusters and grid platforms, system administration (SGI IRIX, LINUX, Windows) , network administration, Web administration and design, system analysis, user requirements analysis and user-interface design, physical plant wiring and design, programming support for other programmers & research scientists. Matthew also co-ordinates technical details of CASI outside collaborations, assists in technology (hardware & software) budget projections and justifications, technical support for Project Management activities such as PC support (help desk and installing programs) and technology inventory management. He also assists in research publication development.

Mr Rothman is becoming a mainstay in the emerging CASI organization and a jewel of a programmer.

CV attached

DEFINITIONS

Part Time Employee

A part time employee is an employee who works 20 hours or less per week.

Full Time Employee

A part time employee is an employee who works 20 hours or more per week.

Junior Employee

A Junior Employee is a full time employee who has worked less than 2 years for CASI

Senior Employee

A senior employee is a full time employee who has worked 2 years or more for CASI

B. Fringe – Please provide a detailed break-out of items covered within fringe benefits.

CASI Fringe Benefit policy

Federal Employer Taxes

Federal Withholding
Federal Unemployment
Medicare
Medicaid
Social Security

State Taxes

State Withholding
State disability insurance

State mandated unemployment insurance.

Local Taxes

New York City Resident Tax

Health Insurance

- CASI provides medical insurance coverage through Oxford Health Plans for FT employees.
- CASI pays medical/dental costs not covered by Oxford including deductibles and co-payments for all FT employees.
- CASI provides prescription drug coverage through Oxford Health Drug Plan.
- CASI pays drug plan costs not covered by Oxford, including co-payments and deductibles for Senior Employees ONLY.

CASI Benefits plan

- NYC Transit Check subway passes to the limit allowed by law
- CASI subscribes to the NYC Muni-Meter Card program to pay for parking for all employees/ contractors in the designated Muni-Meter parking lot downstairs, in recognition of the difficulties of parking in midtown Manhattan.
- Taxi fare home if an employee works later than 9PM,
- Taxi fare home if an employee gets sick on the job.
- Educational classes and coursework directly related to Grant/job function for the purpose of improvement of employee job task performance.

C. Travel – For each destination, provide a complete computation and breakout of all costs including hotel costs, air fare / train / car costs, car rental costs, meeting fees, and per-diem.

Actual/projected expenses for NIST ATP related travel

location	*Meeting Description*	*taxis*	*tolls*	*hotel*	*meals*	*air*	*rail*	meeting *registr*	*auto rental*	*gas*	*total*	*Comments*
Wash DC	NIST Kickoff	$45.00	$28.00		$ 29.00		$274.00		$ 188.88		$ 564.88	Rent a car in Ba
Newport Beach, CA	MMVR	$40.00			$270.00	$839.00		$880.00	$ 300.00	$50.00	$ 2,379.00	DBK, Bucholz[2]
Boston MA	SPIE imaging meeting				$ 84.00		$358.00	$250.00	$ 199.00	$20.00	$ 911.00	DBK, Cox prese
San Jose CA	SGI developer conference	$50.00		$670.00	$170.00	$280.00		$295.00	$ 288.00		$ 1,753.00	DBK work on w
Wash DC	IEEE NIBIB joint		$27.00	$435.00	$ 44.00			$375.00	$ 329.00	$42.00	$ 1,252.00	DBK, YYZevi p
Year 1 Totals											**$ 6,859.88**	

[1] Dr Satava's CV is appended. No hotel is in the calculation because we made a complex pick up of Dr. Satava in Baltimore, drove him to NIST, then to the Baltimore-Washington Airport, and drove back to NYC in one day.

[2] Dr Bucholz's CV is appended. Dr. Bucholz stayed with his brother in Newport Beach, and Dr. Karron stayed with colleagues most of the meeting in the area. In order to write up the two papers the PI presented at the meeting, we did rent a hotel room for two nights and used the ThinkPad computer to write the papers on site together.

[3] No Hotel is in calculation because we took the fast Accella train to Boston and back in one day.

1051

Newport Beach, CA	MMVR	$10.00			$263.00	$200.00		$880.00			$ 1,353.00	DBK only
Delaware	SGI Bioinformatics		$21.00	$ 78.00	$ 24.00				$ 140.00	$37.00	$ 300.00	DBK, P Ross
Wash. DC	SGI homeland sec	$22.00		$510.00	$153.00		$295.00				$ 980.00	DBK, P Ross
Rutgers, NJ	DIMACS	$40.00		$200.00	$ 80.00			$400.00	$ 188.00	$30.00	$ 938.00	DBK, Cox In
Newark	NJIT			$100.00	$ 40.00			$400.00			$ 540.00	DBK, Cox Pı
LA., CA	SIGGRAPH	$80.00		$700.00	$250.00	$450.00		$600.00	$ 250.00	$60.00	$ 2,390.00	DBK, Cox Pı
Gaithersburg MD	NIST meeting	$45.00		$ 88.00					$ 188.00	$40.00	$ 361.00	DBK negotia
Year 2 Totals											**$ 5,509.00**	

1052

Newport Beach, CA	MMVR	$40.00			$270.00	$250.00	$880.00	$ 300.00	$50.00	$ 1,790.00	DBK, Cox prese
San Jose CA	SGI developer conference	$50.00		$670.00	$170.00	$280.00	$295.00	$ 288.00		$ 1,753.00	DBK on DMT p
Wash DC	IEEE NIIBIB joint		$27.00	$435.00	$ 44.00		$375.00	$ 329.00	$42.00	$ 1,252.00	DBK, Cox prese
LA CA	SIGGRAPH	$80.00		$700.00	$250.00	$450.00	$600.00	$ 250.00	$60.00	$ 2,390.00	DBK, Cox prese
Year 3 Totals										**$ 7,185.00**	
Three Year Total										**$19,553.88**	

1053

Explain who R. Bucholz is and why the ATP project should pay his/her travel and expenses for MMVR.

Dr. Bucholz is a colleague and potential collaborator with whom CASI plans to test an implementation embodying CASI technology (see attached CV and letter of intent). Dr. Bucholz is a founder in the field of image guided surgery and has the widely used commercialized 'Stealth Station" neurosurgical navigation system and many patents to his credit.

Explain who Zevi is and why the ATP project should pay his/her travel and expenses for IEEE and NIBIB.

Dr. Zeevi is a potential collaborator with special mathematical and interest in Digital Morse Theory and who possesses unique programming expertise. His letter of intent explaining his role in greater detail, and his CV are likewise enclosed.

Please remove expenses for:

Side visit to NIST	**$ 10.00**
Gurfein Travel to CASI	**$1589.00**
DBK Travel to NIST	**$1000.00**
NYC Parking for Staff and Visitors	**$2000.00**

Removed.

F: Subcontractors

Please provide a much more detailed justification for sole source contracts under all identified subcontractors.

A CV and explanation has been provided for all subcontractors (see attachment).

G. Other

Please identify and describe "Data Communication". Provide a detailed computation for this expense.

CASI started this project with TWO ISP's, Thorn Communication based in lower Manhattan and Webworms, based in Maryland. Thorn was effectively out of business during the early days of this project after 9/11 due to the destruction of the communications infrastructure in lower Manhattan. Rather than abandon Thorn, and because of the resultant reliability and cost problems, Thorn is currently used only for local access and nothing else. Webworqs is used for the CASI web host site, and nothing else. Webworqs hosts the ATP Project web demonstrations and web pages. Access to CASI is thought Thorn because Thorn provides local access at reasonable cost, but is too expensive for any of the extensive hosting required for an image processing research web site.

CASI's web service host is in Maryland; it is in a very high bandwidth D3 service location; CASI personnel do Research demonstrations and testing by logging on from NYC to Maryland. Programs/image files uploaded to Maryland for distribution.

CASI's research in image processing makes special demands on ISPs, and given the collapse of the ISP and Internet industry, we have experienced severe problems with vendors going bankrupt. We protect ourselves from ISP problems by working with two ISPs simultaneously.

CASI has a slow ISDN 56 KB connection to Thorn that we attempted to upgrade to a DSL line. We retained the ISDN service as a fallback in the event of DSL failures. This decision has proven valuable due to reliability issues with the DSL service provider that Thorn subcontracted with. Subsequently the Thorn bulk DSL carrier has announced they are bankrupt in January 2003, and Thorn has withdrawn from

providing DSL service. It was also decided that fractional or full T1 service was too expensive and not required given the cheap availability of two broadband data carriers in the CASI building

CASI's location is serviced by two broadband cable companies, both offering competing inexpensive residential broadband packages. However, both carriers do not provide fixed ip addresses and can not sustain heavy continuous usage. Also, other users in the building contend for bandwidth. We decided to subscribe to both services and provide dynamic outbound routing (balanced flow control via two redundant pathways) for CASI connectivity to its Maryland ISP.
Inbound connectivity requires a fixed IP address, and that is supplied by our ISDN service to Thorn Communications. Inbound connectivity is required because many CASI employees and contractors work remotely and need access to our UNIX systems while off site.

Please justify the purchase and use of the PDA for this project.

There is no PDA used in this project. This was a spurious entry. [4]The PI apologizes for the confusion caused by this entry.

Budget item removed.

Please put ATG consulting in the Subcontractor category and provide a revised 1262 for this subcontractor. If this is a sole source, please justify.

Done.

Please place "program related postage and delivery" under Materials and Supplies.

Done.

Please remove expenses for:
Professional fees for payroll tax preparation, accounting, and legal services.
Dues and professional memberships
Misc. specify

- Fees for payroll tax preparation are in Fringe Benefit section.
- Legal costs were incurred in negotiating an employment contract for Mr. Gurfein.
- Dues and professional memberships are required for this project because accesses to online libraries require membership fees to be paid for IEEE (Institute for Electronic and Electrical Engineers) and AAAS (American Association for the Advancement of Science).
- Miscellaneous expenses have been removed as requested.

[4] The PI uses an IBM ThinkPad for code development and off site connectivity. It can serve as a PDA, but that function is not why the laptop was purchased. Further, it is used by all CASI employees as needed, and is not a personal device in any way.

Year 2

A. Personnel

Please provide a job description and justification for Tony Pahati as well as his CV.

Job description: Fiscal Control Specialist.

Mr. Pahati has held senior management positions in overseas banks and other businesses. His skill in the area of bookkeeping is needed for operations at CASI.
CV attached.

C. Travel Breakout

Please provide a detailed complete breakout of all expenses associated with the travel budget.

The table provides figures for Year 1, 2, and 3.
See Appendix.

NIST Meetings

Please provide detailed information for the NIST / Meeting including when the meeting will take place, the purpose of the meeting and the individuals that will attend.

NIST Kickoff Meeting.

In attendance from CASI were the PI, Mr. Gurfein and Dr. Satava. Dr. Satava's CV and justification are in the appendix.

Year 2 meeting

Given the dynamic evolution of CASI and this project, close communication is extremely important to ensure our plans continue to address high-risk research activities and to gain NIST guidance as we move into the second year.

D. Equipment

For each item provide a detailed description of the equipment including the brand and model, an explanation of its relevance and use within the project, the methodology used for computing the cost and the computation.

We have included, in the appendix, a detailed equipment inventory showing the relationship of each item and the project milestones and tasks.

Year 1 Equipment Project-Milestone Mapping

NIST ATP Project Milestone - Purchased Equipment Map

	Milestone		Equipment Category											
Year	#	Name	INDIGOS GI	OCTANE SGI	PC Devel	PC Raid File Server	User input/ output Devices	Monitors	Disk	Memory/ RAM	Tape Backup	Pow Ctls	Intrnl Net	Extrn Net
1	1	Server hardware installation and software configuration task												
	2	Public client mock up facility design task												
	3	Program SpiderWeb surface tile generator task												
	4	Recognize, sort Crits, connect; graph display code task												
		Application in Year 1 Tasks	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

1058

Year 2 Equipment Project-Milestone Mapping

Year	#	Name	INDIGOSGI	OCTANE SGI	PC Devel	PC Raid File Server	User input/ output Devices	Monitors	Disk	Memory/ RAM	Tape Backup	Pow Ctls	Intrnl Net	Extrn Net
2	5	Write node figure of merit, sorting, matching code for Union and Intersection operator	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
	6	Write saddle Crit navigator and editor	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
	7	Write DICOM, upload, download compression, encryption, radiological, referring physician client	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
		Sub-total Year 2 & 1	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

1059

Year 3 Equipment Project-Milestone Mapping

Year	#	Name	INDIGOSGI	OCTANE SGI	PC Devel	PC Raid File Server	User input/ output Devices	Monitors	Disk	Memory/ RAM	Tape Backup	Pow Ctls	Intrnl Net	Extrn Net
3	8	Node warping code	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
	9	Level of Detail Management												
	1 0	Install clicks stream technology on clients; collect data from alpha users					Y							
		Grand Total Year 1,2,3	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Notes

The above chart does not reference the purchase year for any particular piece of equipment, it refers to the use of a class of equipment in the execution of a milestone.

1060

Equipment Vendor Late Billing

Please clarify the requested allowance for equipment purchased in year 1/billed in year 2. What is the equipment?

Brand: Silicon Graphics

Model: Octane II w/V12 Graphics

Price: $46,000 and $30,000 respectively

Vendor did not invoice for equipment and when pressed for statements, did not show an open balance on their books.

See letter of explanation from SGI in appendix.

F. Subcontractors

Please provide detailed information on Dr. Dimitrovsky, his contribution to the project, his address, academic associations if any, his CV and citizenship. Please provide justification as to why this is a sole source.

The PI met Dr. Dimitrovsky while he was pursuing a second PhD in biochemistry at NYU Medical Center/ Skirball Institute under Dr. Ruben Abykian, specializing in X-ray crystallography. This is a unique skill with potential application of DMT technology (mapping electron cloud density and fitting a chemical bond skeleton).
Dr. Dimitrovsky is a US Citizen.

CV attached.

Pease provide detail about the emergency work performed by J. Case (dates, nature of emergency, work performed).

Ms. Case was originally identified as our programmer and network employee in the original proposal and original award. She chose not to join CASI and has since gone on to become a successful independent software consultant. Subsequently, she was engaged to deal with a security incident in which our network was attacked and our system security compromised. She ran network analysis software to determine the source of attack, helped repair infected systems, installed a firewall and re-configured network switch to prevent further problems.
The Dates of Service for J. Case are the week of November 2, 2001.
The attacker was discovered using our mail server to send mail and receive Internet news free of charge and had also used an unusual attack on java programs. All of these problems were too complex to be fixed and prevented by standard anti-virus and anti-spy ware packages. It was also deemed a major distraction from our ATP mission and the PI decided to outsource security to Ms. Case. Since then, because of her consulting recommendation, network security is much tighter now and further disruption has been avoided.

Please remove Peter Ross from the subcontractor category.

Done

G. Other

Please remove Axiom Benedict from the "Other" expense list.

Done.

Please Place ATC (or ATG Consulting as was written in Year 1 budget) in the Subcontractors category and revise the 1262 budget and sole source explanation and justification.

Removed.

Year 3

C. Travel

Please provide a complete breakdown of all items associated with each travel destination including hotel costs, airline costs, per diem, rental car costs, conference fees, etc.

Please see attached travel justification spreadsheet

Please remove "Booth Rental" from the Travel expenses list.

Done. This should never have appeared in the ATP budget. The PI apologizes for this spurious entry.

Please provide an explanation of the relevance of the SGI presentation to the technical project goals.

1) The audience at the SGI meeting is comprised of peers in the field of handling extremely large computations in computer graphic environment;
2) SGI is the platform of choice for large image processing software development. Special software programming techniques are required to enable images consisting of gigabytes of stacks of images to be processed in main memory by multiple processors.

Please remove NIST / Meeting x2 from the Travel expense list.

Done.

D. Equipment

Please itemize each item that is projected to be purchased, upgraded or replaced, and provide a detailed breakdown of all costs. Itemize by Brand and model. Provide a detailed methodology and computation for costs.

See Appendix: Equipment and relation to Milestones

Please justify the rational for these purchases, upgrades or replacements in year 3 with respect to the technical project goals.

Year three equipment purchases are expected to be light, but given the need to upgrade, and expand our existing capabilities as our software base becomes more sophisticated, we have numerous situations where we must upgrade and add hardware capabilities so as not to spend precious time optimizing our software when we are focusing on demonstration of principals, not production software tuning.
A specific example is our no cost upgrade of our SGI systems by scavenging PC disks (recall we have the same disks in all of our systems in anticipation of this kind of reallocation of hardware resources). We need shared memory regions of as large as 100 gigabytes of memory. Such large memory allocations are made on swap disks, not hardware memory. We have configured a no cost RAID for the SGI boxes using PC parts as we have shifted our development requirements to SGI and can now program in very large memory environments using fast RAID memory disks (as opposed to RAID filesystems).

F. Subcontractors

Please explain the need for miscellaneous subcontractors to perform this work.

Prof. Cox and Prof. Karron have picked the best students in their classes to work on this project. As we don't yet know who we will pick for Year 3, we wish to reserve these slots and when we find the candidate for the slot, we will forward their CV's to ATP for approval in advance.

Please explain in detail the technical work that will be done and relate this back to the original R&D plan in the proposal.

We have found student graphics programmers can be more productive, put in more hours, and bring new insight to our project than overpaid faculty graphics programmer working part time and using their propriety graphics code. Given that the PI provides close supervision of the programming effort, students can be effectively managed and provide valuable contributions to this effort. The technical effort we expect from our student graphics programmers is the development of the FLTK (Fast Light Tool Kit, a freeware GUI package) for our special applications and needs (Shared Memory, large 64 bit pointers, unusual I/O devices such as sterio and torque balls).

G. Other

Please remove Axiom/Benedict from the budget.

Done.

Please move ATC Consulting to Subcontractors category and provide the revised 1262, sole source justification, description of work and relevance to the technical goals of the project.

Removed.

This ends the questions posed by ATP. Support material follows in the Appendix to follow.

APPENDIX

SGI Letter re: Late Billing for Equipment

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, February 10, 2003 2:53 PM
To: 'Stacey Walker'
Subject: RE: Old E-mail harassing SGI for invoices

Would it be too much trouble to put this on letterhead for our auditors?
-----Original Message-----
From: Stacey Walker [mailto:staceyw@sgi.com]
Sent: Monday, February 10, 2003 10:49 AM
To: 'karron@casi.net'
Cc: Stacey Walker
Subject: RE: Old E-mail harassing SGI for invoices

Hi Dr. Karron,

Let me start by apologizing on behalf of SGI for the inconvenience and frustration this situation has caused.

Purchase Order # 2001015 was booked by SGI in Jan 2002. When the order was booked in our system there was an internal booking error that inadvertently billed SGI as opposed to Computer Aided Surgery Inc. When you called SGI for an invoice there was no receivable for your company because it was sitting on an internal SGI account. The credit analyst at the time was unaware of the booking error and had no visibility to your order or an invoice. SGI has since made a computer change which made the error even less visible. It wasn't until recently the error was caught and the order was credited and rebilled to generate the invoice to your company. Outstanding invoice 3010300 dated 24-Jan-03 has been generated in the amount of $30726.15 which includes $234.65 in freight.

PO# 2001029 was received at SGI for booking 6-28-02. Our records show we shipped the product 8/21/02 after resolving what appeared to be credit issues. When the order was released for shipment the billing hold was not released so the invoice did not generate. Once we discovered this issue the billing hold was released and the invoice generated a month later. Invoice 3010036410 dated 09/27/02 generated in the amount of $43727.40. I believe there have been several payments made against this order so the current outstanding balance is $34000.00.

I hope this helps explain, but does not excuse, the errors and issues that transpired with your orders. Your business is valuable to SGI and we look forward to working with you to come to a speedy resolution to the outstanding invoices.

Should you need anything further from me please let me know.

Sincerely,

Stacey Walker

CV's and Resumes

Scott Myles Albin MD (expected 2004)
SSN 075-56-4525 / DOB 5/20/1975 – US Citizen
157 Hills Beach Road Apt. 3C, Biddeford ME 04005, (917) 951-1610 scottalbin@yahoo.com

Education

BS, Major in Biology, Minor Spanish from Binghamton University 1999
MD (Expected 2005) Second year medical school at the University of New England

Professional Experience:

Laparoscopic surgical technician for two and half years prior to medical school. My duties included the maintenance of video and surgical instrumentation for all client surgical services that used video assistance in their operations.
Consulting computer technical support for several MD surgeons/clients.
President of the 'Surgical", the Jewish student organization at my medical school.
Teach medical Spanish to my classmates.

MEMBERSHIPS:

National treasurer for the Student Association of Surgeons.
National Society of Surgical Technologists , AAAS

PRESENTATIONS:

Endoscopic and Laproscopic surgical technology for Computer Scientists:Lecture/Demonstration for Prof. Karron's Bioinformatics class at CCNY Fall 2001

ANTONIO S. PAHATI
330 E38 St. Apt. 24E, New York, NY 10016 U.S.A.

EDUCATION

MBA - Philippine Christian University, 1982, Manila
BSC - De La Salle College, 1959, Manila Accounting Major, Graduated "Magna Cum Laude "
Various Management Training Seminars (more than 50)
Various Computer Training and Programming Courses. Skilled in programming relational X-based applications extensively used in business. (GL, Inv, A/r etc)

PROFESSIONAL EXPERIENCE

1986 – 1996 Professional Manager with Pt. Duta Anggada Realty in Indonesia, a public company engaged in development, design,construction, marketing and managing real estate projects. At latest count the inventory of properties was estimated at 5 million square feet. Positions occupied (as an ex-patriat) during this period were, Finance manager, VP-Group Controller, VP Business Development and Corporate Planning. Acted as in-house Consultant to the President and major stockholder.
1978 – 1984 President & CEO of PCIBCard - a local credit card operation owned by PCIBank, one of the, bigger banks in the Philippines .
1957 – 1977 FNCB Finance, Manila Philippines - VP Marketing Philacor - Local Westinghouse Manufacturing Franchise - Vice President for Credit and Collection Elizalde International - International Trading Company and manufacturer of Local Wines and rope. Procter & Gamble (Philippine Manufacturing Company) - Supervisor IBM Unit, Manager, Sales Accounting.
acquisition of USA Assets, exercises function of Group Controller and Administrative Officer. Moved to New York in 2001, maintaining a consultancy relationship with the same company on a retainer basis.

ROBERT G. WINE
251 East 51st Street - New York NY 10022 (212) 758-4762 bwine@acm.org

Career Objective:

Software and Network Project Manager with hands-on technical responsibilities.

Summary of experience

Extensive management experience in software and data communications including: Software Project Management, Product Design, Development, Research, Deployment, and Testing.
Developed mission critical commercial products including: Ticketron machines, Tape query system, ATM machines, medical data retrieval systems, and a FORTRAN software compiler.
Worked at several high technology software development companies as lead technologist to investigate, test and provide risks management for the deployment of new technology.
Broad knowledge includes: project management, software, hardware, networking, web development, and current Internet technologies. Excellent communication skills and team leadership including responsibility of mentoring.
Used many languages (VB(A), C, Fortran, Assemblers, etc.) and has worked with many technologies including SQL server, MS Exchange, Web and Internet communications, email, etc.

Previous Positions

NYU Rusk Institute (2001 – present)
Manager -- Managing the development of several Medical Web sites.
Isogon Corporation (1997-2001)
MIS Projects Manager – Responsible for management, development and integration of corporate systems at a software development firm that produces cross platform systems for software asset management. Network architect and provides internal system consulting for product development. Managed a team of 4 in upgrading the corporate Web site using Netobjects fusion, ASP, perl, including online web support services specific to customers, managed the implementation of Sales/Marketing (Gold Mine) and Service request systems (HEAT) and upgrade management of infrastructure to Microsoft Exchange Server, and technical infrastructure upgrades of T1 access and fiber optic 100MB switches.
PCSI, Inc. (1993–1997)
Senior Consultant – PCSI is a Microsoft (MS) Solutions Partner specializing in Back Office and Client-Server applications. A Microsoft Certified System Engineer who provided clients with consulting services on MS SQL Server, MS Exchange Server, Windows NT Server and Networking. As a consultant he designed and implementing Client-Server systems and client applications, SQL Servers, deployment of corporate MS Exchange email applications, NT Servers and Internet connections.
Developed applications for various clients, including a major communications company, medical firms, and a major real estate firm using VBA, Access, Paradox and SQL. Designed, for a medical care firm, a client/server system featuring optimization of data transferred over their wide-area network. Consulted on SQL design and optimization, designed specialized mail subsystem on a specialized backbone and provided Windows NT Server tuning and setup.
The Irons Group, Inc. (1989–1992)
Vice President – Responsible for product development and developed many systems and add-on products for the Paradox database system. Two major add-on products are Query 9-Track/3480, providing query-by-example access to mainframe and minicomputer data on tape media, using C, assembler and Paradox database.
Mastersoft Corporation (1982–1989)

Manager -- Projects include: Medical services company: Provided analysis, enhancement and development of a medical application using high-resolution graphics for computed thermography scanning of the human body. Educational Services Company in the design and development of a scheduling system for teachers and classes as well as an attendance tracking system. Manage the software development for an Automated Teller Machine (ATM) involving microcomputers, networking and communications for a major New York bank. Project management and software development for automated robotic retrieval systems and automated factory systems. Used C, Pascal, paradox, and various assemblers,

Advanced Computer Techniques, Corp. (1976–1981)

Software Project Manager –Managed a project to port a FORTRAN 77 Compiler for a military computer and developed the code generator. Designed a re-targetable Assembler for a military project. Designed and implemented a large mainframe database project (4.5 GB) for a government agency. Project leader for a major foreign bank's design and implementation of a current accounts database using Pascal, Cobol, Fortran and assembler.

Chase Manhattan Bank, N.A. (1975-1976)

Project Manager –Designed and implemented a processing system to analyze Multinational and Domestic Relationship Profitability using a FORTAN time-sharing service.

Ticketron, Inc. (1972-1975)

Software Manager –Developed intelligent microprocessor software for Ticket Vending applications. Managed the upgrade design and implementation of OTB Track Interface including I/O, communications drivers and operating system. He implemented on-line terminal software including system executive for the Lottery System. Used Fortran and assembler.

Data Dimensions Inc. (1970-1972)

System Analyst –Designed developed and implemented a business applications system for cost accounting, inventory control, order processing and accounts receivables in Cobol.

Education

Graduate Mathematics at Indiana University
Industrial Management at Polytechnic Institute of Brooklyn
BS degree in Mathematics from the City College of New York

Certifications

Microsoft Certified System Engineer
Microsoft Certified in MS SQL Server and Networking and MS Exchange
ICCP–CDP

Teaching and professional activities

Past Chairman of the New York Chapter of ACM
Association for Computing Machinery (ACM) National Lecturer and Professional Development Lecturer
Judge: School Science Fairs 1988-90 for New York Academy of Sciences
Past Member of DP Advisory Board of New York City Technical College
Lecturer to various ACM chapters, DPMA, New York Academy of Sciences, and computer user groups
Presented Professional Development Seminars for ACM chapters

Reginald Peralta, MA

Job description

Mr. Peralta is a former students, just now graduated with a masters, of Dr. Karron. He helped designed the CASI web site and did system and network administration, and programming support. Regner did a lot of experimental programming and research. He tested software tools & complicated user input/output to see if it could support large graphics and graphics analysis programs and then installed/supported its use for other CASI programmers. He also assisted Matt Rothman with his job duties whenever possible

Regner Peralta

1750 Montgomery Ave. #1B, Bronx, NY 10453
(917) 886-5432 Regner_P@hotmail.com

OBJECTIVE: To obtain a full time position in the IT solutions industry.

EDUCATION

The City College of The City University of New York, New York, NY
Master of Science in Computer Science - December, 2002 - GPA: 4.00 / 4.00
B.E., Summa cum Laude, Electrical Engineering - June, 2000 - GPA 3.87 / 4.00

COMPUTER SKILLS

- **Operating Systems:** UNIX (Solaris, HP-UX, AIX), LINUX, OS/2, Win32
- **Programming Languages:** C, C++, Java, and Visual Basic
- **Internet Technology:** HTML, JavaScript, XML, PHP
- **Databases:** MySQL, MS Access

EXPERIENCE

Computer Aided Sugery, Inc. — New York, NY
Student Intern — Sept 2002- Present

- Designed, developed, and tested Java application for automated graph displays.
- Designed, installed, and maintained data in MySQL database.
- Aided in the network design, installation, and testing.

IBM Corporation; — Austin, TX
Software Intern, Software Group, Bank Branch Transformation; — June 2002 - August 2002

- Tested computer software to find glitches, bugs, and other defects.
- Developed a Java tool used to automate the testing of this software.
- Performed system installations of the client and server software which included installation of the Operating (OS/2, Win 2K/Me, Redhat Linux) and configuration of the server (DNS, DHCP, Firewalls, etc.).

Telcordia Technologies; — Piscataway, NJ
Software Engineer, NGN Team; — June 2000 - August 2001

- Implemented and tested telecommunication features for NGN class 5 switch in C/C++.
- Develop UNIX TCL/TK scripts to simulate external devices to test software.
- Complied with software quality standards throughout development process.

IBM Corporation; — Poughkeepsie, NY
Summer Intern, S390 Division, Service and Recovery Department; — June 1999 - August 1999

- Tested diverse service and recovery scenarios for various configurations of FICON cards.
- Created daily reports on progress of testing.
- Installed fixes and upgraded software as it became available.

The City College of New York; — New York, NY
Windows NT Network Administrator, Office of Student Affairs; — Jan. 1999 - June 2000

- Configured user accounts, e-mail accounts, and network settings.
- Performed hardware and software upgrades, data backups, and other administrative tasks.

IBM Corporation; — Poughkeepsie, NY
Summer Intern, S390 Division, Service and Recovery Department; — June 1998 - August 1998

- Designed and supported software tools to automate testing on System 390, using REXX for OS/2 and VM.
- Designed and supported tools to decode strings of computer output, and to present them in a human-readabl

EXTRA-CURRICULAR ACTIVITIES

- Tau Beta Pi Engineering Honor Society, Inducted 1998
- Member of the Society of Hispanics Professional Engineers (SHPE)

Yehoshua Y. (Josh) Zeevi, PhD

Affiliations

Techion
Professor

Harvard University
Visiting Lecturer

Columbia University
Research in Medical Image Analysis

City College of New York
Teaches Image Analysis Class

Biography

Yehoshua Y. Zeevi was born in Israel and is a US Citizen. He received the B.Sc. degree in Electrical Engineering from the Technion, in 1965, the M.Sc. from the University of Rochester N.Y., in 1967, and the Ph.D. from the University of California, Berkeley, in 1972.
From 1968 to 1971 he was an NIH Fellow in the Electronics Research Laboratories of the Department of Electrical Engineering, U.C. Berkeley. In 1971 he was a Guest Scientist at the Lawrence Berkeley Laboratory, U.C. Berkeley, and from 1972 to 1974 a Vinton Hayes Fellow at the Division of Applied Sciences of Harvard University, where he has been a regular visitor. During the period of 1972-1974 he was also a Fellow-at-large of the MIT-NRP program. In 1974 he returned to the Technion where he is the Norman and Barbara Seiden Professor of Computer Sciences in the Department of Electrical Engineering, with a secondary appointment in the Department of Biomedical Engineering. He was a Visiting Professor at MIT on a joint appointment with Harvard University (1980-1982), and at the CAIP Center of Rutgers University, and Harvard University (1989-1991). He was also a visitor at various universities and research centers for shorter periods, including a Senior Visiting Scientist at the NTT Research Labs in Yokoska, Japan, and SCEEE-AFOSR Fellow at the U.S. Air Force flight simulators center. He has served on various Technion, national and international committees, including being a member of the Technion's Board of Governors (1993-1996; 1999-.), Technion Research and Development Foundation (1986-1989, 1999-.), Board of Bicora ("First") Foundation, executive committee of The 100 Club, and a Vice Chairman of the general assembly Academia Rodinesis (Stockholm, 1988-). He is a Fellow of the SPIE and of the Rodin Academy. In 1983 he received the Klien Research Award and In 1993 the Herschel Rich Technion Innovation Award. He was the Dean of the Faculty of Electrical Engineering, 1994-1998.
His research interests include image representation and understanding, visual communication, biological and computer vision, and medical technology. His work on the automatic gain control in vision and on superresolution led to the development of the Adaptive Sensitivity camer, by i Sight, Inc; a company devoted to digital imaging systems that mimic visual systems. His work of variable resolution was implemented in various technologies. In addition to *i Sight*, he is also one of the founders of *UltraGuide*; a medical technology company that develops real-time visual guidance systems for interventional ultrasound procedures. He is the Editor-in-Chief of the Journal of Visiual Communication and Image Representation, published by Academic Press, and the member of Editorial Boards of three journals. He is a co-editor of the books "Neural

networks-Theory and Applications" (with R. Mammone) and of "Signal and Image Representaion in Combined Spaces" (with R. Coifman), published by Academic Press in 1991 and 1998, respectively.

Current Research Interests:

Biological and Computational Vision. Visual Communication and Image Representation. Intelligent Image Acquisition Technology. Biological and artificial Neural Networks. Image Structure, analysis and understanding. Image representation by wavelet-type techniques. Biomedical Information Technology.

THESIS

1. Y.Y. Zeevi, ``Structural Functional Relationships in Single Neurons: Scanning Electron Microscopy and Theoretical Studies", Ph.D. Thesis.

BOOKS

1. R. Mammone and Y. Y. Zeevi (Ed's), ``Neural Networks - Theory and Applications" Academic Press, 1991.
2. Y. Y. Zeevi and R. Coifman (Ed's), ``Signal and Image Representation in Combined Spaces", Academic Press, 1998.

ARTICLES

1. E.R. Lewis, T.E. Everhart and Y.Y. Zeevi, ``Studying Neural Organization in Aplysia with the Scanning Electron Microscope", Science, Vol. 165, 1969, pp. 1140-1143.
2. E.R. Lewis, Y.Y. Zeevi and F.S. Werblin, ``Scanning Electron Microscopy of Vertebrate Visual Receptors", Brain Research, Vol. 15, 1969, pp. 559-562.
3. H.N. Mozingo, P. Klein, Y.Y. Zeevi and E.R. Lewis, ``Scanning Electron Microscope Studies on Sphagnum Imbricatum", The Biologist, Vol. 72, 1969, pp. 484-488.
4. Y.Y. Zeevi and E.R. Lewis, ``Utilizing the Scanning Electron Microscope for Neural Organization Studies", J. Ultrastructure Res. Vol. 30, 1970, pp. 250-251.
5. H.N. Mozingo, P. Klein, Y.Y. Zeevi and E.R. Lewis, ``Venus Flytrap Observations by Scanning Electron Microscopy", Amer. J. Bot., Vol. 57, 1970, pp. 593-598.
6. H.N. Mozingo, P. Klein, Y.Y. Zeevi and E.R. Lewis, ``Scanning Electron Microscope Observations on Usneoides Scales", Trans. Amer. Microscop. Soc., Vol. 89, 1970, pp. 259-263.
7. E.R. Lewis and Y.Y. Zeevi, ``Fine Structure Along a Single Neuronal Fiber in Aplysia as Seen with the SEM", Microscopie Electronique, Vol. 3, 1970, pp. 671-672.
8. Y.Y. Zeevi and E.R. Lewis, ``A New Technique for Exposing Neuronal Surfaces for Viewing with the SEM", Microscopie Electronique, Vol. 3, 1970, pp. 781-782.
9. Y.Y. Zeevi and R.E. Kronauer, ``Signal Preprocessing in Visual System and its Relevance to Pattern Recognition", in ``Signal Analysis and Patter Recognition in Biomed. Engineering", (Ed. G.F. Inbar), Wiley, New York, pp. 312-325.
10. Y.Y. Zeevi and A.M. Bruckstein, ``A Note on Single Signed Integral Pulse Frequency Modulation", IEEE Trans. on Systems, Man and Cybernetics, Vol. 7, 1977, pp. 875-877.
11. H. Gafni and Y.Y. Zeevi, ``A Model for Separation of Spatial and Temporal Information", Biol. Cybernetics, Vol. 28, 1977, pp. 73-82.
12. C.F. Stromeyer, J.C. Madsen, S. Klein and Y.Y. Zeevi, ``Movement Selective Mechanisms in Human Vision Sensitive to High Spatial Frequencies", J. Opt. Soc. Am., Vol. 68, 1978, pp. 1002-1004.
13. Y.Y. Zeevi and S.S. Mangoubi, ``Noise Suppression in Photoreceptors and its Relevance to Incremental Intensity Threshold", J. Opt. Soc. Am., Vol. 68, 1978, pp. 1772-1776.
14. Y.Y. Zeevi and S.S. Mangoubi, ``Exploring Vernier Acuity and Noisy Lines", J. Opt. Soc. Am., Vol. 69, 1979, pp. 1433-1434.
15. H. Gafni and Y.Y. Zeevi, ``A Model for Processing of Movement in the Visual System", Biol. Cybernetics, Vol. 32, 1979, pp. 165-173.
16. Y.Y. Zeevi, E. Peli and L. Stark, ``Study of Eccentric Fixation with Secondary Visual Feedback", J. Opt. Soc. Am., Vol. 69, 1979, pp. 669-675.
17. C.F. Stromeyer, Y.Y. Zeevi and S. Klein, ``Response of Visual Mechanisms to Stimulus Onsets and Offsets", J. Opt. Soc. Am., Vol. 69, 1979, pp. 1350-1354.
18. S.S. Mangoubi and Y.Y. Zeevi, ``Theoretical Analysis of Photoreceptor Noise", J. Theory. Biol. Vol. 81, 1979, pp. 621-632.
19. Y.Y. Zeevi and E. Peli, ``Latency of Peripheral Saccades", J. Opt. Soc. Am., Vol. 69, 1979, pp. 1274-1279.

20. A.M. Bruckstein and Y.Y. Zeevi, "Analysis of 'Integrated-to-Threshold' Neural Coding Schemes", Biol. Cybernetics, Vol. 28, 1979, pp. 63-79.
21. M. Gur and Y.Y. Zeevi, "Frequency Domain Analysis of Human Electroretinogram", J. Opt. Soc. Am., Vol. 7O, 1980, pp. 53-59.
22. E. Neumann, A. Pollak, Z. Friedman and Y.Y. Zeevi, "Latency of Horizontal Eye Movements in Thyrotoxicosis", J. Metabolic Ophthalmology, Vol. 5, 1981, pp. 111-114.
23. Y.Y. Zeevi and A.M. Bruckstein, "Adaptive Neural Encoder Model with Selfinhibition and Threshold Control", Biol. Cybernetics, Vol. 4O, 1981, pp. 79-92.
24. Y.Y. Zeevi and J. Ish-Shalom, "Measurement of Eye Movement with a Ferromagnetic Contact Ring", IEEE Trans. BME., Vol. 29, 1982, pp. 511-522.
25. Y.Y. Zeevi, "Coding of Signals in Visual Systems", in Berkeley Lectures on Bioengineering, C. Susskind Ed., U.C. Berkeley Press, 1982, pp. 18-27.
26. A.M. Bruckstein, M. Morf and Y.Y. Zeevi, "Demodulation Methods for an Adaptive Neural Encoder Model", Biological Cybernetics, Vol. 49, 1983, pp. 1-9.
27. A.C. Sanderson and Y.Y. Zeevi, "Introduction to Special Issue on Neural and Sensory Information Processing", IEEE Trans. SMC, Vol. 13, 1983, pp. 666-667.
28. Y.Y. Zeevi and A. Medina, "Acceleration Perceived with Dynamic Visual Noise", J. Opt. Soc. Am. A., Vol. 1, May 1984, pp. 562-564.
29. Y.Y. Zeevi and E. Peli, "Smooth Eye-Movement Control with Secondary Visual Feedback", J. Opt. Soc. Am. A., Vol. 1, June 1984, pp. 628-634.
30. Y.Y. Zeevi and S.S. Mangoubi, "Vernier Acuity with Noisy Lines - Estimation of Relative Position Uncertainty", Biological Cybernetics, Vol. 50, 1984, pp. 371-376.
31. R.E. Kronauer and Y.Y. Zeevi, "Reorganization and Diversification of Signals in Vision", IEEE Trans. SMC, Vol. SMC-15, Feb. 1985, pp. 91-101. Also in "Neuro-Vision Systems", A Selected Reprint Volume, M.M. Gupta and G.K. Knopf, Ed's., IEEE Press, Piscataway, NJ, 1994.
32. A.M. Bruckstein and Y.Y. Zeevi, "An Adaptive Stochastic Model for the Neural Coding Process", IEEE Trans. SMC., Vol. SMC-15, 1985, pp. 343-351.
33. S. Shitz and Y.Y. Zeevi, "On the Duality of Time and Frequency Domain Signal Reconstruction from Partial Information", IEEE Trans. ASSP, Vol. ASSP-33, Dec. 1985, pp. 1486-1498.
34. A. Gavrieli, Y. Y. Zeevi and S. Shitz, "Image Reconstruction from Partial Information: Sinewave and Zero Crossings", Acta Polytechnica Scand., Vol. 2, 1985, pp. 236-239.
35. Y.Y. Zeevi and G.A. Geri, "A Purely Central Motion Aftereffects Induced by Binocular Viewing of Dynamic Noise", Percept. and Psychophys, Vol.38, 1985, pp. 433-437.
36. M. Porat and Y.Y. Zeevi, "The Generalized Gabor Scheme of Image Representation", Acta Polytechnica Scand., Vol. 2, 1985, pp. 166-169.
37. P. Meer and Y.Y. Zeevi, "Context Dependent Processing in Spatial Hyperacuity", Vision Research, Vol.25, 1986, pp. 1989-1992.
38. Y.Y. Zeevi and D. Rotem, "Image Reconstruction from Zero Crossings", IEEE Trans. ASSP, Vol. ASSP-34, Oct. 1986, pp. 1269-1277.
39. P. Meer and Y.Y. Zeevi, "The Importance of Global Information in Vernier Acuity", J. Opt. Soc. Am. A., Vol.3, June 1986, pp. 880-884.
40. H.T. Hermann, N.L. Sonnabend and Y.Y. Zeevi, "Interhemispheric Coordination is compromised in Subjects with Developmental Dyslexia", Cortex, Vol. 12, 1986, pp. 337-358.
41. M. Gur, Y.Y. Zeevi, M. Bialik and E. Neumann, "Changes in the Oscillatory Potentials of the Electroretinogram in Glaucoma", Current Eye Research, Vol. 6, 1987, pp. 457-466.
42. H.T. Hermann, N.L. Sonnabend and Y.Y. Zeevi, "Bihemisfield Visual Stimulation Reveals Reduced Lateral Bias in Dyslexia", Ann. of Dyslexia, Nov. 1986, pp. 154-175.
43. Y.Y. Zeevi, A. Gavrieli and S. Shamai, "Image Representation by Zero and Sinewave Crossings", (E.E. Pub. No. 612, Dec. 1986), J. Opt. Sol. Am. A. Vol. 4, Nov. 1987, pp. 2045-2060.
44. Y.Y. Zeevi and S. Shitz, "Image Representation by Reference-Signal Crossings", in Image Understanding, S. Ullman Ed., 1988 (Invited Paper).
45. Y.Y. Zeevi and R. Ginosar, "Neural Computers in Vision", in Neural Computers, R. Eckmiller, Editor, Springer-Verlag (Invited Paper), 1988, pp. 169-178.
46. Y.Y. Zeevi and M. Porat, "Computer Image Generation Using Localized Elementary Functions Matched to Human Vision", in Theoretical Foundations of Computer Graphics, R.A. Earnshaw, Editor, Springer-Verlag, (Invited Paper), 1988, pp. 1197-1241.
47. M. Porat and Y.Y. Zeevi, "The Gabor Scheme of Image Representation in Biological and Machine Vision", IEEE Trans. PAMI, Vol. 10, July, 1988, pp. 452-468.
48. Y.Y. Zeevi, P.A. Wetzel and G.A. Geri, "Preferences and Asymmetries in Saccadic Responses to Delayed Bihemisfield Stimuli", Vision Res., Vol. 28, 1988, pp. 1145-1155.
49. Y.Y. Zeevi, "Eye Movement Responses to Bihemisfield Stimuli", in Brain and Reading, C. von Euler, Editor, McMillan Press, 1989, pp. 311-322, (Invited Paper).
50. Y.Y. Zeevi and M. Porat, "Localized Processing of Texture in Vision", IEEE Trans. BME, Vol. 36, Jan. 1989, pp. 115-129. Also in "Neuro-Vision Systems", A Selected Reprint Volume, M.M. Gupta and G.K. Knopf, Ed's., IEEE Press, Piscataway, NJ, 1994.
51. P. Meer and Y. Y. Zeevi, "The Role of Stimulus Structure in Spatial Hyperacuity", Spatial Vision, Vol. 4, 1989, pp. 141-164.
52. Y.Y. Zeevi, M. Porat and G.A. Geri, "Computer Image Generation for Flight Simulators: The Gabor Approach", Visual Computers, Vol. 6, March 1990, pp. 93-105.

53. H. T. Hermann and Y.Y. Zeevi, "Bilateral Fixation and Dyslexia", in Vision and Visual Dyslexia, J. F. Stein, Editor, McMillan Press, 1990, pp. 271-280, (Invited Paper).
54. N. Peterfreund and Y. Y. Zeevi, "Image Representation in Nonuniform Systems", in Progress in Image Analysis and Processing, V. Cantoni, Editor, World Scientific, 1990, pp. 199-203.
55. Y. Y. Zeevi and R. Ginosar, "Foveating Visual Systems", in Advanced Neural Computers Vol. 2, R. Eckmiller, Editor, 1990, pp. 323-330, (Invited Paper).
56. O. Hilsenrath and Y. Y. Zeevi, "Graphical Representation of 3D Environment and its Interpretation by Parsing Automata", in Machine Vision, H. Freeman, Editor, Academic Press.
57. J. Rubinstein, J. Segman and Y. Y. Zeevi, "Recognition of Distorted Patterns by Invariance Kernels", Pattern Recognition, Vol. 24, 1991, pp. 959-967.
58. J. Behar, M. Porat and Y. Y. Zeevi, "Image Reconstruction from Localized Phase", Trans. IEEE SP, Vol. 40, 1992, pp. 736-743.
59. H. Greenspan, M. Porat and Y. Y. Zeevi, "Projection-Based Approach to Image Analysis: Pattern Recognition in a Position-Orientation Space", Trans. IEEE PAMI, Vol. 14, Nov. 1992, pp. 1105-1110.
60. J. Segman, J. Rubinstein and Y. Y. Zeevi, "The Invariance Kernel Method for Machine Vision", Trans. IEEE PAMI, Vol. 14, Dec. 1992, pp. 1171-1183.
61. Y. Y. Zeevi and I. Gertner, "The Finite Zak Transform: An Efficient Tool for Image Representation and Analysis", J. Visual Comm. and Image Represent., Vol. 3, 1992, pp. 13-23.
62. Y. Y. Zeevi and E. Shlomot, "Non-Uniform Sampling and Anti-Aliasing in Image Representation", Trans. IEEE SP, Vol. 41, 1993, pp. 1223-1236.
63. M. Zibulski and Y. Y. Zeevi "Oversampling in the Gabor Scheme", Trans. IEEE Signal Processing, Vol. 41, 1993, pp. 2679-2687.
64. J. Segman and Y. Y. Zeevi, "Image Analysis by Wavelet-Type Transform: Group Theoretic Approach", J. Mathematical Imaging and Vision, Vol. 3, March 1993, pp. 51-75.
65. J. Segman and Y. Y. Zeevi, "Spherical Wavelets and Their Applications to Image Representation", J. Visual Comm. and Image Represent., Vol. 4, Sept. 1993, pp. 263-270.
66. J. Segman and Y. Y. Zeevi, "A Wavelet-Type Approach to Image Analysis and Vision", in Wavelet and Their Applications, J. Byrnes Ed., Kluwer Academic Pub., Dordrecht, 1994, pp. 1-44.
67. M. Zibulski and Y. Y. Zeevi, "Matrix Algebra Approach to Gabor-Scheme Analysis", Trans. IEEE Signal Processing, Vol. 42, April 1994. pp. 942-945.
68. N. Polyak, W. A. Pearlman and Y. Y. Zeevi, "Orthogonalization of Circular Sequences and its Application to the Gabor Decomposition", Trans. IEEE Signal Processing, Vol. 43, No. 8, August 1995, pp. 1778-1789.
69. G. A. Geri, D. R. Lyon and Y. Y. Zeevi, "Preattentive Equivalence of Multicomponent Gabor Textures in the Central and Peripheral Visual Field", Vision Res., Vol. 35, No. 4, 1995, pp. 495-506.
70. H. Pratt, A.B. Geva, K. Feingold and Y.Y. Zeevi, "Source Estimation of Auditory Brainstem Evoked Potentials: Comparison of 3CLT and Dipole Localization", Acta Otolaryngol. (Stockh), Vol. 115, pp. 363-366, 1995.
71. A. B. Geva, H. Pratt and Y. Y. Zeevi, "Spatio-Temporal Multiple Source Localization by Wavelet-Type Decomposition of Evoked Potentials", Electroencephalography and Clinical Neurophysiology, Vol. 96, 1995, pp. 278-286.
72. G. A. Geri and Y. Y. Zeevi, "Visual Assessment of variable-resolution Imagery", J. Opt. Soc. Am A, Vol. 12, No. 10, Oct. 1995, pp. 2367-2375
73. N. Peterfreund and Y. Y. Zeevi, "Nonuniform Image Representation in Area-of-Interest Systems", Trans. IEEE Image Proc., Vol. 4, No. 9, Sept. 1995, pp. 1202-1212.
74. D. Stanhill and Y. Y. Zeevi, "Two-Dimensional Orthogonal Wavelets with Vanishing Moments", Trans. IEEE Signal Processing, Vol. 44, No. 9, October 1996, pp. 2579-2590.
75. G. A. Geri, D. R. Lyon, Y. Y. Zeevi, "Preattentive Equivalence of Multicomponent Gabor Textures in the Central and Peripheral Visual Field", Vision Res., Vol. 35, No. 4, pp. 495-506, 1995.
76. M. Azaria, I. Vitsnudel and Y. Y. Zeevi, " The Design of Two-Dimensional Estimators Based on One-Dimensional Operators", Trans. IEEE SP, Vol. 5, No. 1, January 1996, pp. 155-159.
77. V. A. Segalescu, M. Zibulski and Y. Y. Zeevi, "On the Role of Biorthogonality in Representation of random Processes", IEEE Trans. Information Theory, Vol. 42, No. 1, January 1996, pp. 288-290.
78. B.A. Geva, H. Pratt, Y.Y. Zeevi, "Spatio-Temporal Source Estimation of Evoked Potentials by Wavelet-Type Decomposition", in: I. Gath and G. Inbar (eds): Advances in Processing and Pattern Analysis of Biological Signals, Plenum, New York, pp. 101-122, 1996.
79. M. Zibulski, V. A. Segalescu, N. Cohen and Y. Y. Zeevi, "Frame Analysis of Irregular Periodic Sampling of Signals and Their Derivatives", J. Fourier Analysis & Applications, Vol. 2, No. 5, 1996, pp. 453-471.
80. A. B. Geva, H. Pratt and Y. Y. Zeevi, "Multichannel Wavelet-Type Decomposition of Evoked Potential: Model-Based Recognition of Generator Activity", Medical and Biological Engineering and Computing, Vol. 35, No. 1, Jan. 1997, pp. 40-46.
81. M. Zibulski and Y. Y. Zeevi "Analysis of Multi-Window Gabor-Type Schemes by Frame Methods", Applied and Computational Harmonic Analysis, Vol. 4, pp. 188-221, 1997.
82. Y. Eldar, M. Lindenbaum, M. Porat and Y. Y. Zeevi, "The Furthest Point Strategy for Progressive Image Sampling", Trans. IEEE Image Proc., Vol. 6, No. 9, Sept. 1997, pp. 1305-1315. (Technion CC Pub. No. 104, May 1995).
83. T. V. Papathomas, A. Feher, B. Julesz and Y. Y. Zeevi, "Interactions of Monocular and Cyclopean Components and the Role of Depth in the Ebbinghaus Illusion", Perception, 1997.
84. M. Zibulski and Y. Y. Zeevi "Discrete Multi-Window Gabor-Type Transforms", IEEE Trans. on Signal Processing, Vol. 45, No. 6, June 1997, pp. 1428-1442. (Technion CC Pub. No. 124, November 1995).
85. D. Stanhill and Y. Y. Zeevi "Two-Dimensional Orthogonal Filter-Banks and Wavelets with Linear Phase", IEEE Trans. Signal Processing, Vol. 46, No. 1, January 1998, pp. 183-190. (CC Pub. No. 111, June 1995).

86. Y.Y. Zeevi, M. Zibulski and M. Porat, "Multi-Window Gabor Schemes in Signal and Image Representations", in: Gabor Analysis and Algorithms: Theory and Applications, H. G. Feichtenger and T. Strohmer (eds), Birkauser, N.Y. 1997, pp. 381-405 (Invited Paper).
87. M. Zibulski and Y.Y. Zeevi, "The Generalized Gabor Scheme and its Application in Signal and Image Representation", in: Signal and Image Representations in Combined Spaces, Y.Y. Zeevi and R. Coifman (eds), Academic Press, Boston, 1997, pp. 121-164.
88. S.G. Wolf, R. Ginosar and Y.Y. Zeevi, "Spatio-Chromatic Image Enhancement Based on a Model of Human Visual Information Processing", J. Visual Communication Image Representation, Vol. 9, No. 1, March 1998, pp. 25-37. (CC Pub. No. 186, January 1997).
89. David Stanhill and Y. Y. Zeevi, "Frame Analysis of Wavelet-Type Filter Banks", Signal Processing, Vol. 67, No. 2, 1998, pp. 125-139. (Technion CC Pub. No. 158, June 1996).
90. E. Rivlin, H. Rotstein and Y.Y. Zeevi, "Two-Mode Control: An Oculomotor-Based Approach to Tracking Systems". IEEE Trans. on Automatic Control, Vol. 43, No. 6, June 1998, pp. 833-842.

Submitted for publication

91. David Stanhill and Y.Y. Zeevi, "Separable 2D Lossless Filter-Banks as a Special Case of Factorable Filter-Banks", IEEE Trans. on Circuits and Systems II: Analog and Digital Signal Processing.
92. M. Porat and Y.Y. Zeevi, "Gram-Gabor Image Representation", IEEE Trans. SMC.
93. P. Kisilev, Y.Y. Zeevi and H. Porat "Processing of Single-Trial Evoked Potentials: A Non-Parametric Approach", IEEE Trans. on Biomedical Eng. (EE Pub. No. 1180 Nov. 1998).
94. N. Sochen and Y.Y. Zeevi, "Images as Manifolds Embedded in a Spatial-Feature Non-Euclidean Space", IEEE Trans. PAMI. (CC Pub. No. 260, November 1998).
95. N. Sochen, R.M. Haralick and Y.Y. Zeevi, "Geometric Functional for Gradient Estimation", Special Issue of J. Visual Comm. and Image Representation.

Conference Proceedings

1. "Scanning Electron Microscopy of Neural Networks", Proc. 27th Meeting Electron Microscopy Soc. Am. St Paul Minn., C.J. Arceneaux Ed., Claitor's Pub., pp. 8-9, 1969 (with E.R. Lewis).
2. "A Model of the Organization of Neuronal Membranes", 16th Annual Meeting Biophysical Soc., Biophysic. J. Vol. 12, p. 263, 1972. (with E.R. Lewis).
3. "Digital Computer Analysis of Signal Flow in Subneuronal Systems", Proc. 5th Hawaii International Conf. System Sciences, Vol. 129, p. 2, 1972.
4. "Structural Functional Relationships in Subneural Systems", Proc. 4th International Biophysics Congress, Moscow, p. 350, 1972. (with E.R. Lewis).
5. "Vertebrate Photoreceptors: Interaction with Accelerated Ions", 17th Annual Meeting Biophysical Soc. Biophysic. J., 13, 234a, Columbus. (with C.A. Tobias).
6. "Digital Computer Simulations of the Behavior of a Planar Population of Excitatory and Inhibitory Neurons", International Conf. Systems, Man and Cybernetics, SCMC-5O, Boston, 1973. (with E. Peli).
7. "Information Processing in Visual Systems", International Conf. Systems, Man and Cybernetics, Boston, 1973. (with R.E. Kronauer).
8. "On Nonprobabilistic Negentropy and Information Processing in Nervous Systems", IEEE International Symposium on Information Theory, E2-5, 1973.
9. "Decision Model for Vernier Acuity Tasks", Proc. First Mediterranean Conf., Bio-Med. Engr., Sorrento, 1977. (with E. Peli and S.S., Mangoubi).
10. "Position Control by Means of Eye Movement", Proc. First Mediterranean Conf., Bio-Med. Engr., Sorrento, 1977. (with R. Herz).
11. "Measuring Eye Movement with a Ferromagnetic Ring", Proc. IOth IEEE Conv., Tel-Aviv, 1977. (with J. Ish-Shalom).
12. "Hyperacuity Decision Model", Proc. IOth IEEE Conv., Tel-Aviv, 1977. (with S.S. Mangoubi).
13. "Comparison of Single Signed Integral Pulse Frequency Modulation and Pulse Frequency Modulation", Proc. IOth Conv. Tel-Aviv, 1977. (with A.M. Bruckstein).
14. "Analysis of Heart Sounds Using the Linear Prediction Method", Annual Meeting Israel Soc. Physiol. and Pharmacol., Haifa, 1977 (Abstract in Israel J. Med. Sci., Vol. 13, p. 328, 1977). (with H. Garten).
15. "A Combined Statistical Morphological Method for Cardia Arrythmia Classification", Proc. 3rd Interml. Conf. Cardiovascular System Dynamics, Leiden, 1978. (with L. Luks, D. Adam and A. Valero).
16. "Processing of Velocity Information in the Visual System", 13th Annual Meeting Israel Soc. Biomedical Eng., Haifa, 1978. (with H. Gafni).
17. "A Magnetic Device for Measurements of Eye Movements", 13th Annual Meeting Israel Soc. Biomedical Eng., Haifa, 1978. (with J. Ish-Shalom).
18. "On Photoreceptor Noise and Visual Incremental Thresholds", 13th Annual Meeting Israel Soc. Biomedical Eng., Haifa, 1978. (with S.S. Mangoubi).
19. "Automatic Identification and Classification of P-Wave Changes During Continuous ECG Monitoring", 13th Annual Meeting Israel Soc. Biomedical Eng., Haifa, 1978. (with D. Adam and E. Avineder).

20. "Assessment of Mitreal Stenosis via Signal Analysis of Heart Sounds", Annual Meeting Israel Soc. Physiol., and Pharmacol., Tel-Aviv, 1978 (Abstract in Israel J. Med. Sci., 1978). (with Z. Portnoy, H. Garten, W. Markevich and D. Adam).
21. "Multiple Visual Feedback Loops in Eye Movement Control", XIII Internl. Conf. Biomed. Engr., Jerusalem 1979. (Also to be submitted to IEEE Trans. SMC). (with E. Peli).
22. "Cognitive Model Direct Scanpath Eye Movements: Evidence Obtained by Means of Computer Processing of Perceptual Scanpath Eye Movements", Proc. XIII Internl. Conf. Biomed. Engr., Jerusalem, 1979. (with L. Stark, S. Ellis and Z. Portnoy).
23. "An Adaptive Neuronal Encoder Model", XIII Internl. Conf. Biomed. Engr., Jerusalem, 1979. (with A.M. Bruckstein and R.E. Kronauer).
24. "A Neural Encoder Model", Proc. 12th IEEE Convention, Tel-Aviv, 1979. (with A.M. Bruckstein).
25. "Some Techniques of ERG Analysis", IV Internl. Congress for Eye Research, New York, 1980. (with M. Gur and E. Barak).
26. "Temporal Channels in Vision", Annual Meeting Optical Soc. America, Chicago, 1980. (with H. Gafni).
27. "Modeling of Two-Phase Adaptation in Neuronal Encoders", Proc. IEEE Internl. Conf. on Cybernetics, Cambridge, Mass., 1980. (with A.M. Bruckstein).
28. "Some Aspects of Motion Perception", Proc. IEEE Internl. Conf. on Cybernetics, Cambridge, Mass., 1980. (with H. Gafni).
29. "The Eye Movement Signal - An Accessible Probe into Some Brain Functions", Proc. IEEE International Conference on Cybernetics, Atlanta 1981. (with E. Peli and P.A. Wetzel).
30. "Adaptive Stochastic Models of Neural Coding Processes", Proc. IEEE International Conference on Cybernetics, Atlanta 1981. (with A.M. Bruckstein).
31. "Some Psychophysical Aspects of Visual Processing of Displayed Information", Proc. Image II Conf. Phoenix, 1981. (with J.G. Daugman).
32. "Masking Effects on Visual Target Detection and Tracking", Ann. Meeting Optical Soc. Am., Orlando 1981. (with T.N. Longridge and J.C. Demaio).
33. "Processing of Visual Information in the Saccadic and Smooth Movement Modes of Eye Movement", Proc. Workshop on Modeling the Control of Eye Movement, Carnegie-Mellon University, Pittsburgh, 1981.
34. "Visual Information Processing During Tracking of the Point of Gaze", Ann. Meeting Optical Soc. Am., Orlando 1981. (with E. Peli and P.A. Wetzel).
35. "Eye Movement Response to Bifurcating Targets", Ann. Meeting Optical Soc. Am., Orlando 1981. (with P.A. Wetzel).
36. "Spatiotemporal Masking: Asymmetry, Nonseparability and Facilitation", ARVO, Sarasota 1982. (with R.E. Kronauer and J.D. Daugman).
37. "Acquisition of Visual Information in the Saccadic and Smooth Movement Modes, AFOSR Ann. Rev. Prog., Sarasota 1982. (with P.A. Wetzel and L.R. Young).
38. "Motion Aftereffect and Selective Rivalry Suppression in Binocular Viewing of Dynamic Noise", Ann. Meeting Optical Soc. Am., Tuscon 1982. (with G.A. Geri).
39. "Visual Acceleration Perceived with Dynamic Noise", Ann. Meeting Optical Soc. Am., Tuscon 1982. (with A. Medina).
40. "Degree of Disorder Perceived in Images with Punctate Spectra", Ann. Meeting Optical Soc. Am., Tuscon 1982. (with R.E. Kronauer and J.G. Daugman).
41. "Eye Movement Responses to Unidirectional and Bidirectional Bifurcating Targets", Ann. Meeting Optical Soc. Am., Tuscon 1982. (with P.A. Wetzel).
42. "Perceptual Effects Induced by Disparate Stimulation of the Two Eyes", AFOSR Ann. Rev. Prog., Sarasota 1982. (with G.A. Geri and T.M. Longridge).
43. "Reorganization and Diversification of Signals in Vision", Invited Paper, Joint IEEE ACEMB Meeting, Philadelphia 1982. (with R.E. Kronauer).
44. "Saccadic Responses to Single and Dual Context-Free Visual Stimuli", OMS Meeting, Chicago 1982. (with P.A. Wetzel).
45. "Perceived Randomness in Images with Sparse Punctuate 2-D Spectra", European Conf. Visual Perception, Leuven, Belgium 1982, in Perception, Vol. 11, No. 1, A22.
46. "Effects of Attention on Detection of Flashed Peripheral Targets", OMS Meeting, Chicago 1982. (with R.V. Kenyon and A. Medina).
47. "Fourier Synthesis of Spatio-Temporal Textures", ARVO, Sarasota 1983. (with R.E. Kronauer, J.G. Daugman and M.E. Namiska).
48. "Masking Tuning Distribution in 3-D Spatio-Temporal Frequency Space, ARVO, Sarasota, 1984. (with R.E. Kronauer and J.G. Daugman).
49. "Supermasking by Bandlimited Dynamic Incoherent Images, ARVO, Sarasota, 1984. (with R.E. Kronauer and J.G. Daugman).
50. "Perception of 2D Phase- and Amplitude Modulated Signal in Spatio-temporal Bandlimited Textures", 7th ECVP Cambridge, England, 1984. (with R.E. Kronauer and J.G. Daugman).
51. "Analysis of the Inhomogeneous Gabor Model of Cortical Representation", 7th ECVP Cambridge, England, 1984. (with M. Porat).
52. "The Spatial Hyperacuity Dichotomy - A Perturbation Approach", 7th ECVP Cambridge, England, 1984. (with P. Meer).
53. "On Signal Representation by Partial Information", IEEE Convention, 1985 (with S. Shitz).
54. "Image Reconstruction from Sine Wave Crossings", IEEE Convention, 1985 (with A. Gavrieli and S. Shitz).
55. "Image Representation in Vision Using A Generalized Gabor Scheme", GRETSI, Conf., pp. 809-814, Nice, 1985 (with M. Porat).
56. "Image Reconstruction from Partial Information - Zeros and Sine-Wave Crossings", GRETSI, Nice, 1985 (with A. Gavrieli and S. Shitz).
57. "Information in Zero Crossings of Images", Proc. Image Science 85, Helsinki, Ed.'s A.T. Friberg and P. Oittinen, in Acta Polytechnica Scandinavia, Vol.2, pp. 232-235, 1985 (with D. Rotem).

58. "The Generalized Gabor Scheme of Image Representation", Proc. Image Science 85, Helsinki, Ed.'s A.T. Friberg and P. Oittinen, in Acta Polytechnica Scandinavia, Vol.2, pp. 166-169, 1985 (with M. Porat).
59. "Image Reconstruction from Partial Information - Sinewave and Zero Crossings", Proc. Image Science 85, Helsinki, Ed.'s A.T. Friberg and P. Oittinen, in Acta Polytechnica Scandinavia, Vol.2, pp. 236-239, 1985 (with A. Gavrieli and S. Shitz).
60. "Image Structure in Gabor Space", Opt. Soc. Am., 1985 Annual Meeting, Washington, D.C. (with M. Porat).
61. "Image Sampling Based on Sinewave and Zero Crossings", Opt.Soc.Am., 1985 Annual Meeting, Washington, D.C. (with A. Gavrieli and S. Shitz).
62. "Interaction Between Lateral and Eccentricity-dependent Preferences in Saccadic Responses", Opt.Soc.Am., 1985 (with B. Hason).
63. "Does 2-D Hyperacuity Exist ?", Opt.Soc.Am., 1985 (with P. Meer).
64. "Priorities in Programming of Saccadic Responses", 39th ACEMB, Baltimore, 1986 (with B. Hason).
65. "Eye Movement Measurement with Subpixel Resolution", 39th ACEMB, Baltimore, 1986 (with F. Cohen, L. Rosenfeld, P. Alper and T. Williams).
66. "Interactions Between Lateral and Eccentricity-Dependent Preferences in Programming of Saccadic Responses", EBBS Workshop on Sensory to Motor Transformation, Zichron-Yaacov, 1986 (with B. Hason).
67. "Electrooptical Gaze Measurement with High Spatial and Temporal Resolution", Opt. Soc. Am., 1986 Annual Meeting, Seattle (with L. Rosenfeld and T. Williams).
68. "Monitoring Six-Degrees-of-Freedom Movement with a Single Camera", Opt. Soc. Am., 1986 Annual Meeting, Seattle (with O. Hilsenrath).
69. "Video Data Acquisition by Random Scan", Opt. Soc. Am., 1986 Annual Meeting, Seattle (with O. Hilsenrath).
70. "The Phasogram - Image Representation by Localized Phase", Opt. Soc. Am., 1986 Annual Meeting, Seattle (with M. Porat).
71. "Techniques and Methods Used in Eyetracking in the Fiber Optic Helmet Mounted Display", 1987 Image IV Conf., Phoenix (with T. Williams, M. Komoda and M. Thomas).
72. "A Pyramid of Image Generation Functions", SPIE Conf. on Visual Communication and Image Processing, Cambridge MA, in Proc. SPIE Vol. 845, pp. 253-257, 1987 (with B. Hason).
73. "On the Importance of Spatial Frequency and Orientation in Image Decomposition and Coding", SPIE Conf. on Visual Communication and Image Processing, Cambridge MA, in Proc. SPIE Vol. 845, pp. 152-158, 1987 (with E. Shlomot and W. A. Pearman).
74. "Digital Image Processing at the Level of Data Acquisition", SPIE Conf. on Visual Communication and Image Processing, Cambridge MA, in Proc. SPIE Vol. 845, 1987 (with O. Hilsenrath).
75. "Image Representation in Nonuniform Systems", SPIE's Symposium on Visual Communication and Image Processing, Cambridge, Mass, 1988 and Image Processing Symposium, SPIE, Boston, 1988 (with N. Peterfreund and E. Shlomot), in Proc. SPIE, Vol. 1001, pp. 563-571.
76. "The Mutual Information of Images", SPIE's Symposium on Visual Communication and Image processing, Cambridge, Mass., 1988, in Proc. SPIE, Vol. 1001, pp. 555-562. (with B. Hason).
77. "Pyramidal Edge Detection and Image Representation", Proc. SPIE, Cambridge, Mass.,(with A. Schrift and M. Porat), in Proc. SPIE, Vol. 1001, pp. 529-536, 1988.
78. "The Importance of Localized Phase in Vision and Image Representation", SPIE's Symposium on Visual Communication and Image Processing, Cambridge, Mass., 1988 (with J. Behar and M. Porat), in Proc. SPIE, Vol. 1001, pp. 61-68.
79. "3D Cuboid Scene Understanding by a Mixed Cognitive Graph and Log-Complex Mapping", 9th Int'l Conf. Pattern Recog., Rome, 1988 (with O. Hilsenrath).
80. "3D Reasoning with Damaged Wire Pattern", 11th ECVP, Bristol, 1988 (with O. Hilsenrath).
81. "The Role of Localized Phase in Vision", 11th ECVP, Bristol, 1988 (with M. Porat).
82. "On-Line Visual Data Compression along a One-Dimensional Scan", SPIE's Symposium on Visual Communication and Image processing, Cambridge, Mass. 1988 (with N. Sorek), in Proc. SPIE, Vol. 1001, pp. 764-770.
83. "Pattern Analysis and Texture Discrimination in the Gabor Space", 9th Int'l Conf. Pattern Recognition, Rome, (ICPR), Vol. II, pp. 700-702, 1988 (with M. Porat).
84. "Feature Extraction and Sensitivity Matching in Visual Search in Man and Machine", 1st Int'l Conf. on Visual Search, Durham, 1988 (with O. Hilsenrath).
85. "Adaptive Sensitivity/Intelligent Scan Image Processor", SPIE's Symposium on Visual Communication and Image Processing, Cambridge, Mass, 1988 (with R. Ginosar), in Proc. SPIE, Vol. 1001, pp. 456-461.
86. "Adaptive Sensitivity/Intelligent Scan Image Sensor Chips", SPIE's Symposium on Visual Communication and Image Processing, Cambridge, 1988 (with R. Ginosar), in Proc. SPIE, Vol. 1001, pp. 462-468.
87. "Adaptive Two-Dimensional Neighborhood Sensitivity Control by a One-Dimensional Process", SPIE's Symposium on Visual Communication and Image Processing, Cambridge, Mass., 1988 (with O. Hilsenrath), in Proc. SPIE, Vol. 1001, pp. 717-723.
88. "The Most Significant Edges: An Efficient Image Description for Machine Vision Applications", IAPR Workshop on Computer Vision, Tokyo, pp. 340-342, 1988 (with A. Schrift and M. Porat).
89. "Wire Pattern and Cognitive Graph Representation of Textured Images", IAPR Workshop on Computer Vision, Tokyo, 1988 (with O. Hilsenrath).
90. "Glass-Pattern Recognition with Neural Networks", INNS, Boston, 1988 (with H. Greenspan, M. Fleisher and M. Porat), in Neural Networks, Vol. 1, Sup. 1, p. 499
91. "A Nonuniform Sampling and Representation Scheme for Images which are not Band-Limited", IEEE Convention, Tel-Aviv, 1989 (with E. Shlomot).
92. "Pattern Recognition by Neural Network Processing in the Combined Spatial-Orientational Space", 16th IEEE Convention, Tel-Aviv, No. 2.5.5, pp. 1-4, 1989.
93. "Image Representation by Localized Phase", SPIE's Symposium on Visual Communication and Image Processing IV, Philadelphia, 1989 (with M. Porat), in Proc. SPIE, Vol. 1109, pp. 1512-1517.

94. "Adaptive Machine Vision: What can be Learned from Biological Systems", SPIE's Symposium on Advances in Intelligent Robotics Systems, Philadelphia 1989, in Proc. SPIE, Vol. 1192.
95. "Adaptive Sensitivity Cameras and Image Sensors", Electronic Imaging, 1989 (with R. Ginosar, O. Hilsenrath and D. Kligler).
96. "Phase Discrimination of Multicomponent Gabor Textures in the Central and Peripheral Visual Field", ARVO, Sarsota, FA, 1990 (with G. A. Geri and D. R. Lyon), in Investigative Ophthalmol. and Vis. Sci., Vol. 31, 104, 1990.
97. "Gram-Gabor Approach to Optimal Image Representation", SPIE's Symposium on Visual Communication and Image Processing '90, Lousanne, Vol. 1360, pp. 1474-1477, 1990 (with M. Porat).
98. "Foveating Vision Systems", SPIE's Symposium on Visual Communication and Image processing '90, Lousanne, 1990 (with R. Ginosar).
99. "The Gabor-Zak Scheme of Image Representation", SPIE's Symposium on Visual Communication and Image Processing '90, Lousanne, 1990 (with I. Gertner).
100. "Recognition of Distorted Patterns by Invariance Kernels", 10th Int'l Conf. on Pattern Recognition", Atlantic City, 1990 (with J. Rubinstein and J. Segman).
101. "Generalized Scanning and Multiresolution Image Compression", DCC '91, Data Compression Conf. Snowbird, 1991 (with I. Gertner). [In DCC '91, IEEE Comp. Soc. Press., J. A. Storer and J. H. Reif, Ed.'s, Los Alamitos, 1991]
102. "Image Representation by Group Theoretic Approach", SPIE's Symp. on Visual Communication and Image Processing '91, Boston, 1991 (with J. Segman), in Proc. SPIE Vol. 1606, pp. 97-109.
103. "Application of Wavelet-Type Functions in Image Processing", SPIE's Symp. on Visual Communication and Image Processing '91, Boston,1991 (with I. Segall), in Proc. SPIE Vol. 1606, pp. 1048-1058.
104. "Neural Network Aided Design for Image Processing", SPIE's Symp. on Visual Communication and Image Processing '91, Boston, 1991 (with I. Vitsnudel and R. Ginosar), in Proc. SPIE Vol. 1606, pp. 1086-1091.
105. "Scanning Strategies for Target Detection", SPIE Symp. on Data Structures and Target Classification, Boston, 1991 (with I. Gertner), in Proc. SPIE Vol. 1470, pp. 148-166.
106. "On the Realization of the Zak-Gabor Representation of Images", SPIE's Symp. on Visual Communication and Image Processing '91, Boston, 1991 (with K. Assaleh and I. Gertner), in Proc. SPIE, Vol. 1606, pp. 532-540, 1991.
107. "Oversampling in the Gabor Scheme", ICASSP, San Francisco, 1992 (with M. Zibulski). In Proc. ICASSP, Vol. III, pp. 281-284, 1992.
108. "Image Compression: Wavelet-Type transform Along Generalized Scan", SPIE Symposium on Image Technology, Orlando, 1992. (with A. C. Ansari and I. Gertner).
109. "A New Method for Detection and Measurement of Pulsations in Fetal Descending Aorta", The 2nd World Congress of Ultrasound in Obstetrics and Gynecology (with Z. Leibowitz, S. Degani. I. Shapiro and M. Sharf), Vol. 2, Supplement 1, p. 122, 1992.
110. "A New Method for Detection of Diameter in Fetal Descending Aorta and Inferior Vana Cava", The 2nd World Congress of Ultrasound in Obstetrics and Gynecology (with Z. Leibowitz, S. Degani. I. Shapiro and M. Sharf), Vol. 2, Supplement 1, p. 122, 1992.
111. "Imaging: From Theory to Application", Proc. Int'l Workshop on Medicine and Engineering", The Neeman Institute Press, pp. 87-93, 1992.
112. "Gabor Representation with Oversampling", Proc. SPIE's Symp. on Visual Communication and Image processing '92, Boston, 1992 (with M. Zibulski).
113. "Classification of distorted Images by Summation kernels", SPIE's Symp. on Visual Communication and Image Processing '92, Boston 1992 (with V. Segalescu and J. Segman).
114. "Image Representation by Wavelet-type Transforms", Proc. SPIE's Symp. on Visual Communication and Image Processing '92, Boston, 1992 (with J. Segman and V. Segalescu).
115. "Spatio-Chromatic Model for Colored-Image Enhancement", Proc. SPIE VCIP'92, Boston, 1992 (with S. Wolf and R. Ginosar).
116. "Irregular Periodic Sampling of Images and Their Derivatives", Proc. SPIE Symp. on Wavelets, San Diego 1993 (with M. Zibulski).
117. "Matrix Approach to Frame Analysis of Gabor-type Image Representation", Proc. SPIE Symp. on Wavelets, San Diego 1993 (with M. Zibulski).
118. "Finding The Optimal Wavelet Function for Image and Signal Representation", SPIE's Symp. VCIP'93, Boston 1993 (with D. Stanhill), in Proc. SPIE, Vol. 2094, 1691-1700.
119. "Image Motion Compensation Using Multiple Exposures", Proc. SPIE VCIR'93, Boston 1993, (with N. Sorek).
120. "Matrix Algebra Approach to Gabor-type Image Representation and Analysis", SPIE's Symp. VCIP'93, Boston 1993 (with M. Zibulski), in Proc. SPIE Vol. 2094, pp. 1010-1020.
121. "Wavelet Decomposition of Multichannel Evoked Potentials", XIII Int'l Congress of EEG and Clinical Neurophysiology, Vancouver 1993, (with A. B. Geva and H. Pratt).
122. "Spatio-temporal Multiple Source Localization of Evoked Potentials", Israel Soc. for Clinical Neurophysiology, Jerusalem 1993, (with A. B. Geva and H. Pratt).
123. "Gaborian Wavelets: Image Representation in Vision", The Neaman Workshop on Signal and Image Representation in Combined Spaces, Haifa 1994.
124. "Classification of Compressed Images Using Fourier Transform Phase-Based Invariants", SPIE's Symp. VCIP'94, Chicago 1994 (with Z. Abraham, M. Elbaz and J. Rubinstein).
125. "Discretization of the Gabor-Type Scheme by Sampling of the Zak Transform", SPIE's Symp. VCIP'94, Chicago 1994 (with M. Zibulski).
126. "Source Estimation of Auditory Brainstem Evoked Potentials: Comparison of 3CLT and Dipole Localization", Collegium Oto-Rhino-Laringologicum Amicitae Sacrum, Lisbon 1994, (with H. Pratt, A. B. Geva and K. Feingold).
127. "Auditory Brainstem Evoked Potentials: Comparison of 3CLT and Two Dipole Localization Methods", 2nd Meeting of the Israel Society of Auditory Research, Tel-Aviv, Israel, October 1994, (with H. Pratt, A.B. Geva, and K. Feingold).

128. "Source Estimation of Auditory Brainstem Evoked Potentials by 3 Methods", Meeting of the Israeli Society of Neuroscience, Eilat, Israel, December 1994, (with H. Pratt, A.B. Geva, and K. Feingold).
129. "Spatio-Temporal Multiple Source Localization of Evoked Potentials", Electroenceph. clin, Neurophysiol. Vol. 91, 130P, 1994, (with A.B. Geva and H. Pratt).
130. "Signal and Image Reconstruction from Partial Fourier Phase", 12th ICPR, Jerusalem 1994 (with M. Elbaz, Z. Abraham and J. Rubinstein), Vol. 3, pp. 82-87.
131. "Spatial Chromatic Model for Color Image Processing", 12th ICPR, Vol. 1, Jerusalem 1994 (with S. Wolf and R. Ginosar).
132. "Super-resolution Estimation of Edge Images", 12th ICPR, Jerusalem 1994 (with Eyal Fosfeld), Vol. 1.
133. "The Furthest Point Strategy for Progressive image Sampling", 12th ICPR, Jerusalem 1994 (with Y. Eldar, M. Lindenbaum and M. Porat), Vol. 3, pp. 93-97.
134. "Wavelet-type Approach to Pattern Recognition", IAPR Int'l Workshop on Syntactic and Structural Pattern Recognition", Nahariya 1994.
135. "Schemes of Image Representation and Processing Motivated by Biological Vision", Japan-Israel Workshop CVVC'94, Haifa 1994.
136. "Spatio-Temporal Source Estimation Evoked Potentials by Wavelet-Type Decomposition", Bat-Sheva Seminar on Advances in Processing and Pattern Analysis of Biological Signals, Haifa, Israel, March 1995, (with A.B. Geva and H. Pratt).
137. "Interactions of Monocular and Cyclopean Forms and the Role of Depth in the Ebbinghaus Illusion", ECVP'95, Tubingen 1995 (with T. V. Papathomas, A. Feher, B. Julesz and Y. Y. Zeevi).
138. "Two-dimensional Orthogonal Wavelets with Vanishing Moments", SPIE Symp. on Wavelets, San Diego 1995 (with D. Stanhill).
139. "Analysis of Multi-Window Gabor-Type Schemes", SPIE Symp. on Wavelets, San Diego 1995
140. "Two-dimensional Orthogonal and Symmetrical Wavelets and Filter-Banks", ICASSP-96, Atlanta 1996 (with D. Stanhill).
141. "Education in Image Sciences and Engineering at the Technion", ICIP'96, Lausanne 1996 (with M. Lindenbaum).
142. "Signal- and Image-Component Separation by a Multi-Window Gabor-Type Scheme", 13th ICPR, Vienna 1996 (with M. Zibulski).
143. "Image Representation by Level Crossings of the Wavelet Transform", ICIP'96, Lausanne 1996 (with M. Shmoueli).
144. "Frame Analysis of Wavelet Type Filter Banks", DSP Workshop 1996, Loen, Norway (with D. Stanhill) in Proc. 7th IEEE Digital Signal Processing Workshop, pp. 435-438, 1996.
145. "2D Multiwavelets for Image Representation", The 19th Convention of the IEEE, Jerusalem 1996, pp. 251-254 (with D. Stanhill).
146. "Representation of Images by Surfaces and Higher Dimensional Manifolds in Non-Euclidean Space", 4-th Int. Conf. on Math. Methods for Curves and Surfaces, Lillehammer, Norway, July 3-8, 1997 (with N. Sochen).
147. "Nonseparable Two-Dimensional Multiwavelet Transform for Image Coding and Compression", SPIE Symp. VCIP'97 (with D. Wietzer), in Proc. SPIE, Vol. 3309, 1997, pp. 944-954.
148. "Two-Dimensional Multiwavelets with Vanishing Moments for Image Coding", IEEE MELECON'98, Tel-Aviv, 1998 (with D. Wajcer and D. Stanhill).
149. "Super-Resolution of Grey-Level Images by Inverse Diffusion Processes", IEEE MELECON'98, Tel-Aviv, 1998 (with N. Sochen).
150. "Automatic Transciption of Polyphonic Music Using the Multiresolution Fourier Transform", IEEE MELECON'98, Tel-Aviv, 1998 (with R. Keren and D. Chazan).
151. "Estimation of Single-Trial Evoked Signals by Local Transform Domain Filtering", IEEE MELECON'98, Tel-Aviv, 1998 (with P. Kisilev and H. Pratt).
152. "Detection and Processing of Single-Trial Evoked Potentials: A Nonparametric Approach", MEDICON'98, Cyprus, 1998 (with P. Kisilev and H. Pratt).
153. "Resolution Enhancement of Colored Images by Inverse Diffusion Processes", ICASSP'98, 1998 (with N. Sochen).
154. "Representation of Colored Images by Manifolds Embedded in Higher Dimensional Non-Euclidean Space", IEEE ICIP'98, Chicago 1998 (with N. Sochen).
155. "The Multi-Window Gabor-Type Analysis of Images and Multidimensional Signals", ICIP'98, Chicago 1998 (with Z. Piao and M. Zibulski).
156. "Representation and Coding of Images with Nonseparable Two-Dimensional Wavelets", ICIP'98, Chicago 1998 (with D. Wajcer and D. Stanhill).
157. "Multiresolution Time-Frequency Analysis of Polyphonic Music", IEEE-SP International Symposium on Time-Frequency and Time-Scale Analysis (TFTS'98), Pittsburgh 1998 (with R. Keren and D. Chazan).
158. "Multidimensional Multi-Window Nonrectangular Discrete Gabor Schemes", IEEE-SP International Symposium on Time-Frequency and Time-Scale Analysis (TFTS'98), Pittsburgh 1998.
159. "Two-Dimensional Nonseparable Multiwavelet Transform and Its Application", IEEE-SP International Symposium on Time-Frequency and Time-Scale Analysis (TFTS'98), Pittsburgh 1998.
160. "Estimation of Noisy Signals Based on Local Transforms", IEEE-DSP, Bryce Canyon 1998 (with P. Kisilev and H. Pratt).
161. "Nonseparable 2D Multiwavelets with Orientation Preference for Image Representation and Compression", IEEE-DSP, Bryce Canyon 1998 (with D. Wajcer and D. Stanhill).
162. "Color Space Geometry via the Beltrami Framework", IEEE ICASSP'99, Phoenix, 1999 (with N. Sochen).

Letter of Intent

-----Original Message-----
From: Yehoshua Zeevi [mailto:zeevi@cs.columbia.edu]
Sent: Sunday, February 02, 2003 7:18 PM

Computer Aided Surgery, Inc

To: dr d b karron
Cc: Yehoshua Zeevi; zeevi@deas.harvard.edu
Subject: My research activities at CASI

Dear Dan,

I am writing at your request to outline, in short, my research involvement with CASI.

About a year ago we met for the first time while we were both teaching at CCNY and have started to explore research topics of mutual interest. Consequently, I have been introduced to your work on DMT, and reciprocated by introducing you to my work on BSS. As it turned out that we have several topics of mutual interest, and of tremendous scientific potential insofar as the potential for combining them in medical applications, we started to collaborate under the umbrella of CASI, where I agreed to defer compensation for my research effort to "better days"--when joint grants will be submitted and sponsored.

In this spirit we decided to go together to the ISBI in Washington D.C., and to meet with representatives of NIH and other agencies, to explore potential sources of support for our joint scientific research projects. You, in turn, agreed to cover in part my expenses related to participation in this International Conference, and so you did.

I am looking forward to continue my involvement with CASI, and hope that the funding situation will permit compensation for my effort.

Regards,

Josh

Nicholee Wynter

1132 East 222 Street (718) 231-7031
Bronx, N.Y. 10469

Nicholee Wynter

Objective

To obtain a position that utilizes my skills and educational background.

Experience

Jun '02' – Present Computer Aided Surgery New York, NY

Temporary Assignment

Nov '01' - Jan '02' BMW Management White Plains, NY

Accounting Assistant

- Bank Reconciliation for clients.
- Ensure that clients' bill are paid on time.
- Cut checks to pay clients bill.

Temporary Assignment

Jan '01' - Jun '01' Schildwacther Oil Company Bronx, NY

Accounts Payable Manager & A/R Assistant

- Entered payments received from customers.
- Entered invoices to be paid to customers.
- Cut checks for each invoice entered.

Aug '99' - May '00' Register.Com Inc. New York, NY

Accounting Clerk

- Reconciled and rectified discrepancies found on invoices.
- Ensure proper payment to vendors.
- Responsible for daily check deposits.
- Assisted in the depreciation schedule.
- Responsible for daily Bookings Report.

Education

2000–present Westchester Community College Valhalla, NY

- A.A.S. degree in progress

Computer Skills

Excel, Access, Microsoft Word, Great Plains, Quick Books and Mas 90.

Interests

History & Religion.

Julia Anne Case

10 Pheasant Lane, New Milford, CT 06776, Email - julie@MageNet.com,
http://julie.MageNet.com
Phone: (860) 354-2774 / Mobile: (860) 608-8325

Objective

To obtain a position in programming or system administration that will both challenge my skills and provide room for growth and advancement.

Work History

Valley of the Mage Consulting, New Milford, CT *August 2001- Present*

Self employed. Web hosting and application design. Contract work for programming and systems administration. Firewall and gateway design.

NSI Web, Farmingdale, NY January 2001-July 2001

Systems Administration and database management. Systems worked on included FreeBSD, Linux and Windows 2000. PHP programming for clients.

MICROS Systems, Beltsville, MD April 1998-December 1998

Programmer
Programming projects involving Visual Basic, Visual C++ and Perl.
• Interface to systems software written in Visual C++.
• Extensive scripting in Perl.

Webworqs, Silverspring, MD *October 1996 –March 1998*

Programmer/System Administrator
Technical research for new technologies in the wireless LAN area. Programming projects involving Visual
Basic and Visual C++.
Projects included
• Point of sale for a small grocery store (Visual Basic).
• Relationship Management software maintenance (Visual Basic).
• MS SQL server access application (Visual C++).

VDot.Net Inc., Huntington, New York *April 1996-October 1996*

System Administrator
Responsible for the setup and daily administration of all aspects of an Internet Service Provider. Administration includes Technical Support for customers, technical maintenance of systems running under
Linux Operating System, custom programming of Linux Systems, and monitoring systems on an ongoing
basis.
Projects include:
• Installation and setup of servers for World Wide Web, Internet mail, FTP, and Domain Name Services.

• Setup of dial-up account support for use with internet access accounts
• Setup and maintenance of custom user database interface

Merck & Co. West Point, Pennsylvania ***May 1994 -April 1996***

Programmer/Analyst Responsible for the day to day monitoring and reporting of a custom database interchange using FTP
between approximately 3,000 sales representatives and one custom database run on a mainframe. Monitored
the transfer of information and reported on success rates of transfers.
Projects included:
• Development of custom SQL Server application for tracking transmission of data
• Developed and implemented a custom FTP application using MS-Access and MAPI to incorporate data
transfer to and from 3,000 remote sales representatives.
• Developed and implemented a custom MS-Access interface to create flat e-mail files from database data
and vice versa.

Millennium Technologies, Inc. Lansdale, Pennsylvania ***September 1992 –May 1994***

System Administrator/Programmer/Analyst
Responsible for the administration of a Windows NT network, including the installation and integration of
new hardware and software as well as routine tasks. Various Programming tasks included database
management in dBase III+, developing a hypertext system using Visual C++, and various communications
applications using RS-232 serial ports and fossil drivers.
Projects Included:
• Providing business solutions for Microsoft Products as a Microsoft Solution Provider.
• Design and development of a Hypertext system for use on CD-ROM that takes advantage of the Win32
architecture. This was to be included for release on Sony's hand held CD-ROM unit prior to the cancellation of the hardware by Sony.
• Designed and implemented a Point Of Sale system using dBase III+
• Back propagated neural nets and genetic algorithms for use in artificial intelligence.

Quaker Alloy **Myerstown, Pennsylvania** ***September, 1990 -August, 1991***

Robot Operator Responsible for the operations and programming of an industrial robot in a steel foundry environment.

Eastern Lebanon County High School Myerstown, Pennsylvania ***August, 1988 -September, 1989***

Computer Room Aide
Responsible for the teaching of general computer skills and various applications on Apple IIgs systems for
grades 9 through 12. Also monitored and assisted students involved in the TELLS program (remedial math
and reading skills).

United States Navy ***June, 1985 - May, 1988 and August, 1991 September, 1992***

Electronics Technician

Responsible for the maintenance and operation of various electronic equipment.

Matthew Bart Rothman
CASI Job Description

Matthew Bart Rothman

555 West 151st Street, Apt 67-4
New York, New York 10021
Voice: 917-715-6903

08/02 – Present: Lead Graphics Programmer

Research programming, Integration of research programs, Optimization & efficiency improvements in programs including testing & portability of code to common supercomputer clusters and grid platforms,
System Administration (SGI IRIX, LINUX, Windows) , Network Administration, Web Administration & Design, System Analysis, User requirements analysis and user-interface design, Physical Plant wiring & design, Programming support for other programmers & research scientists, Co-ordinate technical details of CASI outside collaborations, Assist in technology (hardware & software) budget projections and justifications, Technical support for accounting (bookkeeping and auditor) activities such as PC support (help desk type stuff like printing, installing programs) and technology inventory management, Assist in research publications

06/93 – 08/99: Vice-president

- Credit Suisse First Boston, Mortgage Research & Trading
  - Worked on improving efficiency of CMO model
  - Econometric modeling
  - Ad-hoc Complex deal support & modeling
  - Project management
  - Technical support for other econometric modelers
  - Budgeting and business planning.
  - Provided advanced software tools and project management software to research department and other programmers.

03/93-06/93 – Associate Analyist

- Prudential Securities, CMO Structuring & Mortgage Research.
  - Maintained & Enhanced CMO model, i.e. Improved CMO parser, Added ability to handle floaters with margin calculations.
  - Reversed & Structured Asset-Backed Deals and fundings.
  - Converting MBS and Whole loan data from VAX/EMS to UNIX/ORACLE on a IBM RISC 6000 workstation.
  - Project Manager for 2 programmers to support Conversion and Maintenance of these tasks.

6/91-03/93 Consultant

- Nomura, Mortgage research.
  - Expanded ORACLE CMO database from about 200 deals to over 1900 deals.
  - Created Analytical systems and reports to structure Whole Loan Deals.

- Reverse-Engineered whole loan CMO deals.
- Improved CMO model to run 10 times faster, by Algorithmic Changes and Faster Unix Workstations.
- Ported 040 and OAS software from SUN to IBM and HP workstations.
- Technical Support for Mortgage Research including:
- Hardware & Software decisions
- Hiring and Supervising Additional consultants Unix System Administration and tuning for SUN, IBM and NP workstations.
- Solving Programming Problems on C, SQL, Unix shell, tools or internals.

9/87-6/91 Data Base Administrator - Assistant Vice President

- Citibank, North ~American Investment Bank, Fixed income research
  - Installed Oracle server on VAX/VMS cluster with sun workstations as clients. Database supported over 70 users on VAX/VMS cluster and 5-10 users over the network.
  - Designed logical and physical schemas.
  - Solved Multi-user locking problems.
  - Supervised programmer, operator and a consultant.
  - Responsible for C access and update routines for a large Fixed income database including Mortgage Back securities, Treasuries ,Options, Canadian and Tokyo securities.
  - Oracle DBA work including timing queries and updates, backups and Client/Server database access between DEC VMS and SUN workstations.
  - Nightly production cycle -
    - Re-designed production cycle using embedded SQL in C to increase reliability and speed.
    - Fixed most bugs which occur during the production cycle in analytical reports such as OAS and Treasury Rich-Cheap models.
    - Supervised and trained an operator and programmer to help run production cycle.
  - Converted VAX/VMS programs to UNIX programs Resulting in savings of over $ 300,000 for Citibank per year.
  - Converted IBM mainframe FOCUS data and programs into DEC VMS & Embedded SQL in C programs. Citibank saved over $ 500,000 per year as a result of this conversion.

8/86-9/87 Programner/Analyst Capital Markets

- E.F. Hutton
  - Created treasury note/bond analytical reports using C,SQL and R1'dS on DEC VMS.
  - Nightly production cycle, responsible for all major reports and graphs for trading floor.
  - Purchased and supported all P.C.'s and peripherals for Capital Market group (over 25 new and existing systems).
  - I created the first comprehensive Hardware/Software inventory.
  - Supervised a operator to run production cycle and do P.C. support work.
  - Database work included converting Dbase III programs into C programs under DEC VMS with RMS database access routines, and some INGRES SQL programming.

8/85-8/86 Project Manger

- Merrin Financial.
  - Risk Arbitrage portfolio trading system written in
  - C, on a 3com LAN with virtual windows, on-line help,
  - tracking of net positions, order status and distribution
  - to client portfolios through an Advent portfolio interface.
  - Micro-Mainframe links to .ADP, Walsh-Greenwood and the first voice synthesizer Quotron-P.C. link for a blind client.
  - Clients included Junction Partners, Soros Money Mgmt., Bank Paribas.
  - Supervised Several Programmers

7/84-8/ 85 Micro Computer programmer

- Shaw Data Services
  - Developed full, test (BETA) version of a stock portfolio system including programming, design and presentation of projects to senior management.
  - Created Mouse—driven interface to Shaw's mainframe portfolio system.
  - Computer consultation and short-term software patches
  - for Shaw clients including Lotus 1-2-3 reports and automated downloads from Shaw' s mainframe systems.
  - Automated Shaw's personnel department with a program that lasted for over 4 years.

TECHNICAL:

- Operating Systems - SUN UNIX,DEC VMS, MS-DOS, Windows
- Oracle Tools - Forms, Reports
- Web Site development including HTML and CGI-BIN PERL scripts
- Databases – SYBASE, ORACLE, INGRES, VMS RMS, DBASE II & III

BTRIEVE, DBC (reads & writes DBASE III files from C)

- Languages – C++,HTML, PERL, Java, Visual Basic, C, Pascal, FORTRAN, AWK, DEC DCL, UNIX Shells

Education:

City University of New York,
Baruch Graduate School of Statistics 24 credits completed towards a M.S. in Computer Science (9/84-8/85)
State University of New York at Albany
B.S., May 1983 - Major: Economics, Minor: Computer Science. Series 7 course from New York Institute of Finance completed.
Honors include National. Merit Scholarship Finalist, 24 College Credits awarded from College Level Equivalency Exams.

Richard M. Satava, MD FACS
Professor of Surgery Department of Surgery University of Washington Medical Center (Seattle)

Professor Faculty Positions:

University of Washington, Professor, 2002 - present.
Yale University, Professor, 1997-2002.
Uniformed Services University of Health Sciences, Bethesda, MD, Professor, 1996 - present.
Uniformed Services University of Health Sciences, Bethesda, MD, Clinical Associate Professor, 1992-96.
Silas B. Hays Army Hospital, Monterey CA, Teaching Instructor, 1987-93.
Eisenhower Army Center, Fort Gordon, Georgia, Teaching Staff, 1983-87.
University of North Carolina (Wilmington), Clinical Instructor, 1981-83.

Education:

Fellowships: Research, The Mayo Clinic, 1971-72.
Residency: The Mayo Clinic, 1969-74.
Internship: The Cleveland Clinic, 1968-69.
M.D. Degree: Hahnemann University, Philadelphia, 1968.
Board Certified: American Board of Surgery, 1979; recertified, 2000.

Clinical Interests:

Gastrointestinal surgery.

Research Interests:

Robotic surgery, virtual reality, surgical simulation, objective assessment of surgical skills.

Selected Publications:

Pearson AM, Gallagher AG, Rosser JC, Satava RM. Evaluation of structured and quantitative training methods for teaching intracorporeal knot tying. Surg Endoscopy. Vol. 16:130-137, 2001.
Satava RM, Jones, SB. Surgical robotics: The early chronicles, a personal historical perspective. Surg Laparoscopy Endoscopy and Percutaneous Techniques. 12(1):6-16, 2002.

Biosketch Narrative

Richard Satava, MD FACS, is a Professor of Surgery at the University of Washington Medical Center and a Special Assistant in Advanced Technologies at the US Army Medical Research and Materiel Command in Ft. Detrick, MD. Prior to this he was a Professor of Surgery at Yale University, and had a military appointment as a Professor of Surgery (USUHS) in the Army Medical Corps assigned to General Surgery at Walter Reed Army Medical Center.
His undergraduate training was at Johns Hopkins University, medical school at Hahnemann University of Philadelphia, internship at the Cleveland Clinic, surgical residency at the Mayo Clinic and a fellowship with a Master of Surgical Research at Mayo Clinic.
He has served on the White House Office of Science and Technology Policy (OSTP) committee on Health, Food and Safety, and was a program manager at the Defense Advanced Research Projects Agency (DARPA). He is currently a member of the Emerging Technologies, Resident Education, and Regents Committee on Informatics committees of the American College of Surgeons (ACS), has been the past President of the Society of American Gastrointestinal

Endoscopic Surgeons (SAGES), president elect of the Society of Laparoendoscopic Surgeons (SLS) and is on the Board of Governors of a number of surgical societies, editorial board of numerous surgical and scientific journals, and active in numerous surgical and engineering societies.

He has been continuously active in surgical education and surgical research with over 150 publications and book chapters in diverse areas of advanced surgical technology to include Surgery in the Space Environment, Video and 3-D imaging, Telepresence Surgery, and Virtual Reality Surgical Simulation.

During 20 years of military surgery he has been an active flight surgeon, an Army astronaut candidate, MASH surgeon for the Grenada Invasion, and a hospital commander during Desert Storm, all the while continuing clinical surgical practice. While striving to practice the complete discipline of surgery, he is aggressively pursuing the leading edge of advanced technologies to formulate the architecture for the next generation of Medicine.

Peter Ross, PhD

Curriculum vitae

PETER MAIMON ROSS, PH.D.

GENERAL: US citizen. Married, one child (1989)
LANGUAGES: Fluent French
ADDRESS: 415 CENTRAL PARK WEST *9D, NEW YORK, NY 10025-4812
PHONE: (212) 665-5126 (OFFICE) (877) 823-1066 (ELECTRONIC ASSISTANT/FAX)
E-MAIL: PROSS@BWW.COM

EDUCATION:

Yale University, New Haven, Connecticut. Department of Molecular Biophysics and Biochemistry. Ph.D.
University of California, Santa Cruz, California, Psychobiology Program B.A. Thesis & departmental honors

SUBSEQUENT TRAINING AND POSITIONS:

1981 -1989 Assistant Professor, The Rockefeller University, New York, New York.
1989 - 1993 Visiting Professor, CIBA-GEIGY Pharmaceuticals, Ardsley, New York.
1989 – 1994 President, Skin Tamer Corp, New York, NY
1993 -1995 Director, Pediatric Molecular Genetics, Maimonides Medical Center, Brooklyn, New York.
1993 - 1994 Research Scientist, Department of Microbiology and Immunology, SUNY Health Science Center at Brooklyn, New York.
1995 - 1999 Research Scientist, The American Health Foundation, Valhalla, New York.
1999 - present Principal, MedReply, Inc, New York, New York.

PUBLICATIONS:

1 Ross P and Howard-Flanders P. Initiation of *recA*$^+$-dependent recombination in *Escherichia coli* (l). I. Uncharged covalent circular lambda DNA molecules in *uvrA*$^+$ *recA*$^+$ lysogenic host cells are cut following superinfection with psoralen-damaged lambda phages. *Journal of Molecular Biology* 117:137-158, 1977.

2 Ross P and Howard-Flanders P. Initiation of *recA*$^+$-dependent recombination in *Escherichia coli (l)*. II. Specificity in the induction of recombination and strand cutting in undamaged covalent circular bacteriophage 186 and lambda. *Journal of Molecular Biology* 117:159-174, 1977.

3 Ross P. The initiation of genetic recombination in bacteria. Ph.D. Thesis, Yale University, 1978.

4 Ross P. The initiation of genetic recombination in E. coli: Studies on cutting in trans as a function of time. In DNA Repair Mechanisms (ICN-UCLA Symposia on Molecular and Cellular Biology, Volume IX), P.C. Hanawalt E.C. Friedberg and C.F. Fox, eds., Academic Press, New York, 579-583, 1978.

5 Howard-Flanders P, Cassuto E and Ross P. Approaches to the enzymology of genetic recombination. In Cold Spring Harbor Symposium on Quantitative Biology 43:1073-1082, 1979.

6 Ross P and Howard-Flanders P. The effect of lig-7 on strand joining in repair of damaged DNA and on cutting of homologous DNA (cutting in trans) in Escherichia coli. Journal of Molecular Biology 144:117-131, 1980.

7 Howard-Flanders P, Cassuto E, and Ross P. Genetics of repair: Approaches to the biochemistry of recA-dependent genetic recombination and recombination repair in E. coli (l). In Proceedings of the XIV International Congress of Genetics. MIR Publishers, Moscow. III(1):194-210, 1981.

8 Ross PM, Wayne SI and Carter DM. Effects of mitotic arrest on metabolism of damaged DNA in cultured

Issac Dimitrovsky, Ph.D.
53 E 7 St. Apt. 8, New York, NY 10003 (212) 995-1701
United States Citizen

Objectives/Interests:

Research in parallel computing, including both parallel algorithms and parallel programming environments.
Research in in digital film/video software and biocomputing.
Substantial experience in designing and implementing software projects, in both academic and commercial settings.

Education:

Graduate study (Molecular Biology), New York University, September 1995 - June 1996 Skirball Institute
Ph.D. (Computer Science), New York University, June 1988
Undergraduate study (Molecular Biology), City College, September 1994 - June 1995
B.Sc. (Math, Computer Science), Hebrew University, Jerusalem, June 1981

Experience:

Project Supervisor / Software Engineer, September 1999 - May 2002

Visible World, New York - Designed and programmed various modules for customization of video streams based on viewer profiles. This included creative tools (allowing editors to specify how to vary the stream based on profile), and server-side programs (supporting the streaming of video based on the editing instructions). Programming was in Java and C++.

Project Supervisor / Software Engineer, February 1997 - September 1999

Montage Group, New York - Designed and programmed a film server for the Philips Virtual Datacine.
The film server handled playback and processing of high quality digital film images at up to 400 megabytes/sec. Programmed the film server in C++ on SGI IRIX.

Project Supervisor / Software Engineer, February 1990 - September 1994

Montage Group, New York - Designed and programmed a video server for Montage, one of the first nonlinear digital video editors. The video server handled capture of video/audio from analog sources, variable speed digital playback with effects, and maintenance of data on captured material. Programmed the video server in C on Windows; later ported it to the IBM PVS supercomputer and the Digital Alpha.

Project Supervisor / Software Engineer, October 1988 - February 1990

HLH Associates, New York -Designed and supervised implementation of Market Close and Sportswire, two systems used by the Prodigy videotext service for automated content generation. These systems scanned wire stories from the Dow Jones, UPI, and Sportsticker services, parsed and stored relevant data in database files, and automatically generated several hundred Prodigy articles each day from the stored data.

Full-time Research Staff, September 1986 to June 1988

NYU Ultracomputer Project, New York University -
Developed and maintained the ZLISP system, a portable parallel LISP environment for shared memory MIMD supercomputers.

Ph.D. Candidate on Fellowship, September 1981 to June 1986

Courant Institute, New York University -
Taught advanced undergraduate course in artificial intelligence programming.Teaching assistant on several graduate courses. Research assistant on NYU Ultracomputer project.

Languages/Systems:

C++, Java, LISP, 80x86 assembler, Windows 2000/NT, various Unix flavors.

Publications:

The Group Lock and its Applications, Jour. Parallel & Distr. Comp. April 1991.
ZLISP - A Portable Parallel LISP Environment, Ph.D. thesis, NYU, May 1988.

***Richard Bucholz, MD** F.A.C.S.*
Professor of Surgery Division of Neurosurgery Director Jean H. Bakewell Section of Image Guided Surgery E-Mail: bucholz@musu2.slu.edu

Academic

B.S.: Yale College, 1973 M.D.: Yale University School of Medicine, 1977 General Surgery Internship: Yale New Haven Medical Center, 1977-78 Neurosurgery Residency: Yale New Haven Medical Center, 1978-83

Clinical Interests:

Neuroncology; epilepsy surgery; skull base surgery; stereotactic radiosurgery and radiotherapy; reconstructive techniques using computer-generated implants.

Current Clinical Research:

Multiple protocols are under investigation by the Jean H. Bakewell Section of Image Guided Surgery. In conjunction with Dr. Henderson, research is being performed on thalamic stimulation for the control of tremor. Another clinical research project involves the use of gene therapy in the management of newly diagnosed glioblastoma multiforme. A third research protocol utilizes an automated deformation technique to select the target for pallidotomy in the management of patients with Parkinson's disease. Other areas of research include stereotactic radiosurgery using frameless techniques.

Current Bench Research:

Research is being performed on new developments in the field of image guided surgery. Specifically, we are investigating the possibility of using surface contours to perform registration between a patient's anatomy and an image of that patient as depicted on either MRI, CT or PET scans. Another project involves the utilization of intraoperative ultrasound to track intracranial contents during the performance of image guided surgery. This research first addresses the error induced by brain shift, and secondly, proposes a solution to this error by updating preoperative high resolution studies with intraoperative low resolution ultrasound.

Other areas of research interest include the use of high order elastic deformations to match a cadaveric based atlas to the anatomy of a specific patient and carrying segmentations from that cadaveric based atlas to the patient in an automated form. Additional work is also being performed on the ability to percutaneously register the location of deep-seated skeletal elements using 3-dimensional ultrasonography.

Board certification:

- Diplomate, American Board of Neurological Surgery

Current position:

Professor of Surgery

Director, Jean H. Bakewell Section of Image Guided Surgery Saint Louis University School of Medicine St. Louis, Missouri

Clinical Staff appointments

- Saint Louis University Hospital
- Cardinal Glennon Children's Hospital
- Bethesda Memorial Hospital
- Deaconess Hospital
- St. Mary's Hospital
- St. Mary's Medical Center
- Lutheran Medical Center

Professional Society Memberships:

- American Medical Association
- St. Louis Metropolitan Medical Society
- Missouri Medical Association
- Congress of Neurological Surgeons
- Southern Medical Society
- St. Louis Surgical Society
- Missouri State Neurosurgical Society
- Society of Neurological Anesthesia and Critical Care
- American Association of Neurological Surgeons Pediatric Section Spinal Section Trauma Section Joint Section on Tumors Appointee, Joint Council of State Neurosurgical Societies Fellow, Stroke Council, American Heart Association
- Joint Section on Stereotactic and Functional Neurosurgery American Society for Stereotactic and Functional Neurosurgery World Society for Stereotactic and Functional Neurosurgery North American Skull Base Society
- International Stereotactic Radiosurgery Society
- International Society for Computer Aided Surgery

Honorary Societies, Honors and Awards:

- Fellow, American College of Surgeons
- Physician Recognition Award, American Medical Association
- Continuing Medical Education Award in Neurosurgery American Association of Neurological Surgeons
- Group Moderator, Image Guided Therapy Session. Robotics and Computer Assisted Medical Intervention Workshop. Bristol, England. June 22-26, 1996

Committee memberships

- Member, Radiology Chair Search Committee, Saint Louis University School of Medicine
- Member, Patient Services Committee, Saint Louis University Health Sciences Center
- Member, Joint Task Force on Stereotactic Radiosurgery of the American Association of Neurological Surgeons and Congress of Neurological Surgeons
- Member, Department of Neurology Review Committee, St. Louis University Health Sciences Center

- Member, Department of Otolaryngology Search Committee, St. Louis University Health Sciences Center
- Executive Council, Joint Section on Stereotactic and Functional Neurosurgery, American Association of Neurological Surgeons
- Member, DOB Physician Advisory Committee
- Co-Chairperson, Image Guided Procedures Subcommittee, Robotics and Computer Assisted Medical Interventions Workshop,Bristol, England
- Promotions Committee, Saint Louis University Health Sciences Center
- Editor, Neurosurgery Email List
- Editorial Board, NEUROSURGERY://ON-CALL
- Program Committee, First Joint Conference of CVRMed II and MRCAS III
- Executive Board, International Society for Computer Aided Surgery

Editorial and Journal review boards

- Editor-in-Chief, Computer Aided Surgery
- Ad Hoc Reviewing, Neurosurgery
- Ad Hoc Reviewing, Institute of Electrical and Electronic Engineers
- Editorial Board, Neurosurgery On-Call
- Editorial Board, Radiosurgery

Research Support:

Primary Investigator, "Sygen GM1 Therapy in the Treatment of Acute Spinal Cord Injury".

Editor-In-Chief, *Computer Aided Surgery* Developed World Wide Web Journal of Image Guided Surgery with John Wiley and Sons Publishing, New York, New York.

Primary Investigator, "Advanced Application of Image Guided Surgery".

Primary Investigator, "Prospective Open-Label Parallel-Group Randomized, Multicenter Trial Comparing the Efficacy of Surgery, Radiation and Injection of Murine Cells Producing Herpes Simplex Thymidine Kinase Factor Followed by Intravenous Gancyclovir Against the Efficacy of Surgery and Radiation in the Treatment of Previously Untreated Glioblastoma."

Primary Investigator, "Clinical Investigation of Deep Brain Stimulation for Treatment of Tremor Using the Medtronic Model 3382 DBS."

Bibliography:

Bucholz RD: Comment: Ranging Accuracy Test of the Sonic Microstereometric System. Neurosurgery 34(4):754-755, 1994.

Henderson JM, and Bucholz RD: Accurate and Ergonomic Method of Registration for Image-Guided Neurosurgery. Computer Medical Imaging and Graphics 18(4):273-277, 1994.

Gallen CC, Bucholz RD, and Sobel DF: Intracranial neurosurgery guided by functional imaging. Surg Neurol 42:523-530, 1994.

Bucholz RD, Smith KR, McDurmont L, Baumann CK, Frank K: Frameless image guided surgery utilizing an Optical Digitizer. Society of Photo-Optical Instrumentation Engineers (SPIE) Proceedings, 2132:78-89, 1994.

Gallen CC, Schwartz BJ, Bucholz RD, Malik G, Barkley GL, Smith J, Tung H, Copeland B, Bruno L, Assam S, Hirschkoff E, Bloom F: Presurgical Localization of Functional Cortex Using Magnetic Source Imaging. J Neurosurgery 82:988-994, 1995.

Bucholz RD, Robinson E, and McDurmont LL: A Head Mounted Display for Use During Image Guided Surgery. Proceedings reprint of the International Society for Optical Engineering, San Diego, CA, February 26, 1995.

Myles GL, Malkoff MD, Perry AG, Bucholz RD, and Gomez CR: The Therapeutic Intervention Scoring System and Pentobarbital Coma. Am J of Critic Care, accepted for publication.

Goldsmith MM, Bucholz RD, Smith KR, and Nitsche N: Clinical applications of frameless stereotactic devices in neurotology: A preliminary report. Am J Otology, accepted for publication.

Sargent EW, Bucholz RD: Middle cranial fossa surgery with image-guided instrumentation. Otolaryngol Head Neck Surg 117:131-4, 1997.

Book Chapters:

Bucholz RD: "Management of Intractable Spasticity Using Intrathecal Baclofen." In R. Katz, ed., Physical Medicine and Rehabilitation: State of the Art Reviews. Hanley & Belfus, Inc., pp. 565-577, 1994.

Bucholz RD: Chapter 12. In: Douglas L. Beck, ed., Handbook of Intraoperative Monitoring, Singular Publications, San Diego, CA, Chapter 12, pp. 209-238, 1994.

Foley KT, Smith KR, Bucholz RD: Image-guided intraoperative spinal localization. In: Andrews RJ, eds., Intraoperative Neuroprotection. Williams and Wilkins Publishers: Baltimore; Chapter 19, pp. 325-340, 1996.

Bucholz RD, Greco DJ: "Image guided surgical techniques for infections and trauma of the central nervous system." In: R. Macunias, ed., Neurosurgery Clinics of North America, W.B. Saunders Co. Philadelphia: 7(2):187-200, 1996.

Sturm CD, Bucholz RD, Henderson JM: Cerebral Endoscopy: current applications and new developments. In: Andrus C and Longo W, eds. press.

Bucholz RD, Sturm CD, Hogan E: "The use of three dimensional images in stereotactic neurosurgery." In: Gildenberg PL and Tasker RR, eds., Textbook of Stereotactic and Functional Neurosurgery. McGraw-Hill, Chapter 40, pp. 337-349, 1997.

Computer Aided Surgery, Inc

Patents:

"System Indicating the Position of a Surgical Probe within a Head on an Image of the Head." U.S. patent #5,383,454, January 1995.

"Surgical Probe Locating System for Head Use." Pending in Canada, Sweden, European patent Office (EPO).

Grant Purchased Equipment to Project Milestone Relationship Detail

Introduction

This lists most of our equipment into functional categories, displays make/model number and describes how that equipment contributes to our milestones.
There is an overview section contains crucial information needed to understanding how our equipment choices were necessary and economically sound choices to accomplish our promised milestones.

Overview:

The PI has years of previous experience running research-computing facilities while he was working toward his PhD at New York University Medical Center. He also had many frustrating years writing software that had hardware requirements that exceeded the then available technology. Much of the early effort in computer aided surgery research at NYU Med Center was looking for optimizations to overcome financial and technology limitations of the computers of the late 80's and early 90's.

Correctness before Speed

This project main overall goal is to demonstrate correct results from reliable software (produces the same results for the same inputs consistently). After the results are verified, then the program is optimized (faster run time & ability to run on the cheapest possible hardware) to the extent dictated by economic factors such as programming costs for optimization, value of product to customers at each performance level and value of adding new features to product instead of optimizing slow but correct features in original product. Our goal is that we can do the DMT Graph Decomposition in real time for an interactive segmentation editor and

Validation Suite under Development

We are developing a validation suite to help the software development effort. Further, as we optimize the code for speed and the new applications opportunities that entails, we can verify the code during the debugging stage by ensuring that important DMT mandated properties are preserved.

First: Fast Hardware instead of Fast Software

We estimated our hardware needs based on projections of how much data storage and processing power is required for a correct DMT analysis of the Visible Human Project data. To the best of our knowledge, there was no way to calculate precisely how much storage and processing power is needed to do a fully correct DMT implementation until you create a correct or substantially correct DMT implementation and run it on sample human organ image data.

Correct Algorithms for Accurate Results before Software Optimization

Without a validated correct and complete DMT implementation we can not precisely determine equipment needs. The equipment budget estimation is based on a safety margin for slow but mathematically correct software running on fast hardware.

Factors considered in constructing our equipment request include:

- Equipment needed to process images for projects using different technologies attempting to get somewhat similar results.

- Crude Early estimations of how much computer power & storage DMT would need to run on an image of a typical large organ system. It is impossible to fully estimate this without implementing a computer program because there are millions of pixels in a human organ scan and this can result in over 100,000 distinct objects. We know that now based on our program but there is now way to do that calculation without an actual implementation! Therefore, you need to build a large margin of error into equipment budgets for research projects and hardware estimations get progressively more accurate as your software gets built.

Algorithm scaling metrics

- We expect that one finding of this project will be a scaling metric. This is a estimated linear estimate of the relationship between megabytes of pixels, an estimate of the image complexity (how many criticalities to map), and the number of gigabytes of intermediate memory required to process the graph, and the processing time needed per processor to generate a working graph.

Learning Curve will reduce incremental development costs

- Creating optimized (faster execution & running on cheaper hardware) implementations after successfully producing a correct (but slower) DMT implementation is much easier work then producing the original program. Since much of the hard mathematical work has already been done, you can usually create a faster version of the original program in 1/3 the time it took to create the original program.

Hardware dependencies

- We need to evaluate different hardware configurations and operating systems to evaluate the eventual properties of the algorithms as it is run in different environments. We will adjust our scaling figures with a coefficient for each of the tested processors and operating systems (Wintel, Linux, and IRIX).

Operating System Independence and Dependence

- Multiple hardware platforms are needed to run image-processing software purchased or downloaded from non-CASI sources. This is vital part of software verification. Many software packages for DICOM medical image processing only run on one platform such as PC or LINUX or SGI but not all 3!
- Expensive SGI hardware has many features to support high-end graphics programming projects. Buying SGI hardware increases hardware costs but decreases programming costs and time to complete our milestones
- Cheaper & More cost effective hardware (PC's) have higher programming costs but deliver more compute power per dollar. We used SGI heavily to develop a correct but slow version of DMT and are using PC's for the optimized version and for more compute power. The programming cost increase for using PCs is smaller for 2nd and 3rd year milestones (Optimizing an existing program is an easier programming problem then creating the first non-optimized version)
- We also need multiple platforms because we will have customers on multiple hardware platforms and need to test our software on the same computers our customers will be using.

Estimates of scaling metrics

Our preliminary estimates were reasonably accurate. Our first implementation of DMT was correct but required 36 hours to pre-process 1/5 of the VHP Female high-resolution human brain into a DMT tree. The other pieces of our system run interactively. See notes in 5th quarter technical report on this topic. If we produced medical equipment with this un-optimized code it would cost in the order of billions of dollars.

Lessons Learned

We now understand the problem well enough that we can get response times of a few minutes from our current hardware and a production version of our product will be in an acceptable range for medical applications. We have built sufficient infrastructure to develop, test and demonstrate the product to potential partners and customers but not enough facilities for a final production system. At the conclusion of this project, we should be able to draw up a budget for production system based on our development efforts. For example, we can estimate from our prototype software that if a 5-machine cluster produce 1 minute result, then project performance gains from adding machines to cluster for a potential customer or investor.

Summary and Conclusions

Based on the CASI-ATP funded infrastructure and software efforts to date we estimate we will be able to create an economically viable product with broad national benefit in 3-5 years.

Description of Infrastructure Requirements

Functional requirements for our equipment include

- Very fast computations
- Handle large programs with large in-memory data
- Huge disk storage needs
- Huge disk backup capability
- Reliable power
- Overall reliability for extended calculations
- Standard interchange of parts to allow flexible system reconfiguration.

We are anticipating using a grid / cluster approach. Both grid and clusters split a problem into multiple pieces which all run at the same time. This is called parallelization and means if a problem runs in 1 minute on 1 machine we can do the same work (excluding network overhead) in 1 second using 60 machines. Some of the differences between grid and clusters are:

- Speed of the connection between each machine being using to solve the problem (each machine in a grid or cluster is called a 'Node') . Cluster nodes have 10-100x faster connections between nodes.
- Cluster nodes are stripped-down cheap CPUs with memory and a fast network connection.
- Cluster nodes are stored in a rack with all the machines stacked next to each other. Grid nodes are usually separate machines running user programs at the same time as it is doing 'grid' work.

Supercomputer clusters are the most likely approach we will use as we approach production but we may also use a grid approach for customers who have excess compute capacity at their site. We also have the ability to form and test supercomputer clusters of computers in several different configurations. This flexibility is an important part to re-configure our machines in different ways to achieve each milestone promised in our grant proposal. All our disks are fast Seagate Cheetah X15 15,000 RPM very low latency 34 gigabyte[5] SCA[6] SCSI[7] and can be hot plugged in and out

---

[5] Seagate Cheetah X15: disks are very low data latency disks. A disk have high data capacity, but computer disks are limited by the rate that the disk can rotate the data under the disk magnetic heads to be read or written. By spinning the disk at very high speed, the average latency for random access of data is reduced. These line of disks have a 3.5 milisecond average latency as opposed to the slower 5 milisecond average latency of the Barracuda Disk line.

[6] SCA Single Connector Attachment: A single 80 pin connector supplies power, data, and grounding for a hard disk, as opposed to separate connectors for power, data, and disk lights, synchronization, and other standard disk functions. Hot Plugging means the disks can be removed and inserted (plugged) in a live system without turning off the computer. A type of disk drive connector that includes connection pins for the power cables as well as the data wires. The current version of SCA, called SCA-2, uses 80 pins and is frequently used for high-end SCSI devices.

[7] SCSI: Small Computer System Interface: A high quality disk inter connect standard, as opposed to IDE pc disk standard. A high-speed, system-level parallel interface defined by the ANSI X3T9.2 committee. SCSI is used to connect a PC to several peripheral devices using just one port. Devices connected in this way are said to be "daisy-chained" together, and each device must have a unique identifier or priority number. SCSI can be installed in an IBM-compatible computer as a

of any SGI Octane[8], SGI Indigo[9], PC Tower[10], PC Koolance[11], PC Raid Server (except for Fortra Raid[12] server, which uses much bigger but slower Seagate Barracuda disks). All our PCs have a common Supermicro[13] P4DC6+ Dual Xenon CPU motherboard model which can hold 2 CPU's each. Some systems have a full complement of 4 gig of Rambus[14] memory and 2 CPU; Some systems have minimal memory and only a single CPU. In emergencies we can and have scavenged parts from high end systems to keep low end systems supplied. I*n the same way that bilateral symmetry provides redundant kidneys, and lungs in humans , We can and do move CPU's and memory from PC to PC to reconfigure compute power for different tasks and milestones.

Grid and Cluster hardware platforms are current industry-standard approaches to getting the sort of performance needed by computationally intensive graphics processing. This was also discussed in our 5th quarter technical status report.

There are 2 industry-standard approaches to getting the sort of performance needed by computationally intensive graphics processing. This is industry-standard practice as demonstrated by this IEEE/ACM abstract

> [15]*Two new paradigms are changing the way we do computing: Clusters and Grids. Both have been born by the need for more economical means for High-performance computing. Clusters employ cost-effective commodity components for building powerful computers, and Grids allow to better use the computing resources that are available via Internet.*

---

single expansion board, with a special connector extending through the back of the computer case. It is often used to connect hard disks, tape drives, CD-ROM drives, and other mass storage media, as well as scanners.

[8] Octane: A brand of SGI Super workstation designed for high end computer graphics research

[9] Indigo: An older brand of SGI Graphics Workstations circa 1996

[10] PC Tower: A configuration for a PC class computer where the chassis is upended and sits under the desk. Typically used for midrange personal computing, not graphics workstations.

[11] Koolance is a brand of water cooled chassis specifically designed for low noise high heat dissipation PC class workstations and servers. Since CASI has a fan noise problem, we are investigating the use of water cooling for many computers as a way to reduce the head load on the room air conditioning and reduce the fan noise.

[12] Fortra Raid: A very high Reliability Dual Controller/Dual Power/Battery failover RAID-5 system: This is the workhorse RAID of CASI; It has 1.5 terabytes of online disk storage via 10 180 gigabyte Seagate Barracuda (slower latency) 10,000 RPM disks. It has dual disk controllers and is dual ported so that the RAID is available to two computers simultaneously, via two RAID controllers. It has a battery backup so that it can keep running when unplugged. See the full descriptions in this document. This provides secure online storage, as opposed to the very fast high performance secondary RAID-50 system also described in this document.

[13] Supermicro: A brand of motherboard system that supports two Intel Xenon class CPU. We have standardized on these boards so that most parts are interchangeable.

[14] Rambus: A brand of high speed low latency memory for High Performance PC computing.

[15] *3rd IEEE/ACM International Symposium on Cluster Computing and the Grid (CCGrid 2003) 12-15 May 2003, Tokyo, JAPAN*
http://www.ccgrid.org/ccgrid2003 or http://ccgrid2003.apgrid.org

Supporting Documentation Detail

We have attached supporting detail for this document. Some of this documentation has already been prepared and submitted as part of our first year NIST ATP audit.

Spreadsheets

Mapping of Milestones to Equipment category

This document tables the application of each individual and categories of equipment purchase to the Project Milestones in Project Years 1, 2, and 3.

Bills and descriptions for each piece of equipment purchased

- Bill list is exhaustive and complete.
- It is report from our accounting books data.
- This was supplied as part of our audit requirement.

A physical inventory from that list was prepared and each item tagged for property inventory equipment listed.

- Summary and Detailed inventory lists for each CASI computer and its components in both hardware and software.

If a machine uses Microsoft Windows 2000 operating for nominal operation, then we used a Microsoft system inventory tools to generate a CASI private network wide inventory. Because the level of detail from this tool is excessively verbose and some listings and can be over 80 pages long. This report is not printed out but included in the CD ROM submission as an appendix.

Allocation to NIST-ATP project

Most milestones require all CASI equipment and our equipment is 100% allocated to NIST-ATP project, even if not purchased with ATP funds. The milestones are inter-connected. Frequently a particular piece of resource is not used for a dependant milestone because it is required for predecessor milestone. This is demonstrated in the Gantt chart dependencies.

CASI Computer Hardware Contributions

CASI brought into this project all of its computer infrastructure and computer hardware to ATP project.

Computer – 2 each Indigo I SGI computers

See Details under Inventory by Equipment Model, Manufacturer and functionality class section plus monitor.
Each computer has a lifetime SGI Development License (SGI sold us the software per machine for the lifetime of the machine) and is has an FMV to the project of $10,000 per machine.

Computer – 1 each Indigo I SGI computers

See Details under Inventory by Equipment Model, Manufacturer and functionality class section plus monitor.
This computer has a lifetime development license (SGI sold us the software per machine for the lifetime of the machine) and has an FMV of $12,000 per machine currently. (Indigo II have faster CPU then Indigo I)
FMV $12,000

Casi08 Raid server with 15 legacy disks $5,000

Hp LaserJet 4m printer $300

FMV $5,000

15 9gig Seagate Barracuda 68 pin Disks for Casi08 Raid Server with unlimited replacement of damaged/failed disks for 5 years. $4,500

Hp LaserJet 4m printer

FMV $300

Projected Total CASI* In-Kind software and *hardware contribution to ATP project = $41,800

We project the total contribution to the ATP project at $41,800 by hardware and software licenses 100% committed to the project.

Inventory by Equipment Model, Manufacturer, and functionality Class.

Computer – INDIGO I SGI

Equipment Count	2
CASI Purchase Contribution	100%
NIST-ATP Purchase Contribution	0%
Purchase Status	Done before grant
NIST-ATP Project Allocation	100%
Implements Milestones	All Milestones

Make & Model number:

SGI Indigo workstations

CASI Designation:

Casi06, casi05

Equipment description & contribution to milestones:

These are older SGI workstations which run network server software to support bot internal and external network functions. (NIS,DNS, DHCP)

This provides a necessary link for users outside CASI New York City office to log in and use our computers. This supports many activities such as non-CASI collaboration, remote access to our machines for CASI employees and consultants when on the road for conferences & such.

It is also necessary for e-mail and sharing files internally across all our local New York City office machines.

Casi06 is the backup server for Casi05.

I also use the backup sever (Casi06) as test platform for certain dangerous system administration options. I try them on the backup server first, then I roll out the tested changes to our development workstations or primary network name server casi05

Component breakdown in this equipment:

Casi05.casi.net

CPU: MIPS R4400 Processor Chip Revision: 6.0
FPU: MIPS R4000 Floating Point Coprocessor Revision: 0.0
1 250 MHZ IP22 Processor
Main memory size: 320 Mbytes
Secondary unified instruction/data cache size: 2 Mbytes on Processor 0
Instruction cache size: 16 Kbytes
Data cache size: 16 Kbytes
Integral SCSI controller 0: Version WD33C93B, revision D
Disk drive: unit 1 on SCSI controller 0 (unit 1)
Disk drive: unit 2 on SCSI controller 0 (unit 2)
Integral SCSI controller 1: Version WD33C93B, revision D
On-board serial ports: 2
On-board bi-directional parallel port
Graphics board: GU1-Extreme
Integral Ethernet: ec0, version 1
Iris Audio Processor: version A2 revision 1.1.0
EISA bus: adapter 0
$ df

Filesystem	*Type*	*blocks*	*use*	*avail*	*%use*	*Mounted on*
/dev/root	*xfs*	*8539720*	*8205608*	*334112*	*97*	*/*
/dev/dsk/dks0d2s7	*xfs*	*8801768*	*6437624*	*2364144*	*74*	*/sgi_loaner/*

Casi06.casi.net

OS IRIX 6.5.17
CPU: MIPS R4400 Processor Chip Revision: 6.0
FPU: MIPS R4000 Floating Point Coprocessor Revision: 0.0
1 250 MHZ IP22 Processor
Main memory size: 384 Mbytes
Secondary unified instruction/data cache size: 2 Mbytes on Processor 0

Instruction cache size: 16 Kbytes
Data cache size: 16 Kbytes
Integral SCSI controller 0: Version WD33C93B, revision D
Disk drive: unit 1 on SCSI controller 0 (unit 1)
Disk drive: unit 2 on SCSI controller 0 (unit 2)
CDROM: unit 3 on SCSI controller 0
Integral SCSI controller 1: Version WD33C93B, revision D
On-board serial ports: 2
On-board bi-directional parallel port
Graphics board: GU1-Extreme
Integral Ethernet: ec0, version 1
Iris Audio Processor: version A2 revision 1.1.0
EISA bus: adapter 0

Filesystem	1k-blocks	Used	Available	Use%	Mounted on
/dev/root	4269860	3296152	973708	77%	//dev/root
/proc	514512	96524	417988	19%	/proc
/dev/dsk/dks0d2s0	4269860	2015792	2254068	47%	/local

4269860 3296152 973708 77% /

Computer: Indigo II SGI

Equipment Count	1
CASI Purchase Contribution	100%
NIST-ATP Purchase Contribution	0%
Purchase Status	Purchased prior to Grant
NIST-ATP Project Allocation	100%
Implements Milestones	All Second Year milestones

Make & Model number:
SGI Indigo workstations
CASI Designation:
Casi04b, casi04b
Equipment description & contribution to milestones:
This is our main student and backup development machine.
It has Indigo II Extreme Graphics with a MIP R10,000 195 MHz CPU.
It was Dr. Karron's primary research machine prior to NIST ATP Funding with full compiler and development environment and full OpenGL hardware acceleration. This machine is principally used by visiting students in our lab to learn OpenGL and Medical Image Processing (Such as Armando Cubillos, DaSalla, and Praveen). It is also used as one of the nodes in our computer grid for large imaging problems and is used as compiler platform for SGI graphics software.

Computer - OCTANE II SGI

Equipment Count	2
CASI Purchase Contribution	5%
NIST-ATP Purchase Contribution	95%
Purchase Status	1st year
NIST-ATP Project Allocation	100%
Implements Milestones	All Milestones

Make & Model number:
SGI Indigo workstations
CASI Designation:
Casi04, Casi07, Casi11,
Equipment description & contribution to milestones:
These are high-end SGI workstations. They are very fast and have exceptional processing power to segment images and display images accurately and quickly. Many of the key software tools are developed and controlled by SGI such as openGL (Graphics library toolkit and hardware standards for fast screen display) and they have a superb set of tools for connecting workstations together to work cooperatively on different pieces of the same processing problem.

Computer Aided Surgery, Inc

They develop, test and implement significant pieces of all milestones

casi04

Octane workstation
casi04 126% hostname
casi04.casi.net
casi04 127% uname
2 600 MHZ IP30 Processors
Heart ASIC: Revision F
CPU: MIPS R14000 Processor Chip Revision: 2.4
FPU: MIPS R10010 Floating Point Chip Revision: 0.0
Main memory size: 3072 Mbytes
Xbow ASIC: Revision 1.4
Instruction cache size: 32 Kbytes
Data cache size: 32 Kbytes
Secondary unified instruction/data cache size: 2 Mbytes
Integral SCSI controller 0: Version QL1040B (rev. 2), single ended
Disk drive: unit 1 on SCSI controller 0 (unit 1)
Disk drive: unit 2 on SCSI controller 0 (unit 2)
Tape drive: unit 3 on SCSI controller 0: DAT
Integral SCSI controller 1: Version QL1040B (rev. 2), single ended
Tape drive: unit 3 on SCSI controller 1: QIC 150
Disk drive / removable media: unit 5 on SCSI controller 1: 720K/1.44M floppy
Integral SCSI controller 2: Version QL12160, low voltage differential
Integral SCSI controller 3: Version QL12160, low voltage differential
IOC3 serial port: tty1
IOC3 serial port: tty2
IOC3 parallel port: plp1
Graphics board: V12
Graphics board: V12
Integral Fast Ethernet: ef0, version 1, pci 2
Fast Ethernet: ef1, version 1, pci 1
Gigabit Ethernet: eg0, PCI slot 3, firmware version 12.4.10
Iris Audio Processor: version RAD revision 12.0, number 1
PCI Adapter ID (vendor 4265, device 3) pci slot 2
PCI Adapter ID (vendor 4215, device 4128) pci slot 0
PCI Adapter ID (vendor 4215, device 4128) pci slot 1
PCI Adapter ID (vendor 4265, device 5) pci slot 3
PCI Adapter ID (vendor 4265, device 3) pci slot 1
PCI Adapter ID (vendor 4215, device 4630) pci slot 2
PCI Adapter ID (vendor 4265, device 9) pci slot 3
Dual Channel Display
Dual Channel Display
Filesystem Type blocks use avail %use Mounted on
/dev/root xfs 63285064 46721536 16563528 74 /
/dev/dsk/dks0d2s7 xfs 71673672 32818736 38854936 46 /people

casi07

2 600 MHZ IP30 Processors
Heart ASIC: Revision F
CPU: MIPS R14000 Processor Chip Revision: 2.4
FPU: MIPS R10010 Floating Point Chip Revision: 0.0
Main memory size: 8192 Mbytes
Xbow ASIC: Revision 1.4
Instruction cache size: 32 Kbytes
Data cache size: 32 Kbytes
Secondary unified instruction/data cache size: 2 Mbytes
Integral SCSI controller 0: Version QL1040B (rev. 2), single ended
Disk drive: unit 1 on SCSI controller 0 (unit 1)
Disk drive: unit 2 on SCSI controller 0 (unit 2)
Disk drive: unit 3 on SCSI controller 0 (unit 3)
Integral SCSI controller 1: Version QL1040B (rev. 2), single ended
CDROM: unit 3 on SCSI controller 1
Disk drive / removable media: unit 5 on SCSI controller 1
Integral SCSI controller 4: Version QL1240, differential
Integral SCSI controller 5: Version QL1240, differential
IOC3 serial port: tty1
IOC3 serial port: tty2

IOC3 parallel port: plp1
Graphics board: V12
Integral Fast Ethernet: ef0, version 1, pci 2
Gigabit Ethernet: eg0, PCI slot 2, firmware version 12.4.10
Iris Audio Processor: version RAD revision 12.0, number 1
PCI Adapter ID (vendor 4265, device 3) pci slot 2
PCI Adapter ID (vendor 4215, device 4128) pci slot 0
PCI Adapter ID (vendor 4215, device 4128) pci slot 1
PCI Adapter ID (vendor 4265, device 5) pci slot 3
PCI Adapter ID (vendor 4265, device 9) pci slot 2
PCI Adapter ID (vendor 4215, device 4672) pci slot 3
Dual Channel Display
Filesystem Type blocks use avail %use Mounted on
/dev/root xfs 70812016 64830408 5981608 92 /
/dev/dsk/dks0d3s7 xfs 71673672 68142296 3531376 96 /data
/dev/dsk/dks0d2s7 xfs 71673672 65786736 5886936 92 /people
casi07.casi.net:/ nfs 70812016 64830416 5981600 92 /casi07
/dev/rdsk/dks1d5vol dos 2847 3 2844 1 /ls120

casi11

casi11 3% cat /tmp/inv
casi11.casi.net
IRIX64
2 195 MHZ IP30 Processors
Heart ASIC: Revision E
CPU: MIPS R10000 Processor Chip Revision: 2.7
FPU: MIPS R10010 Floating Point Chip Revision: 0.0
Main memory size: 512 Mbytes
Xbow ASIC: Revision 1.3
Instruction cache size: 32 Kbytes
Data cache size: 32 Kbytes
Secondary unified instruction/data cache size: 1 Mbyte
Integral SCSI controller 0: Version QL1040B (rev. 2), single ended
Disk drive: unit 1 on SCSI controller 0 (unit 1)
Disk drive: unit 2 on SCSI controller 0 (unit 2)
Disk drive: unit 3 on SCSI controller 0 (unit 3)
Integral SCSI controller 1: Version QL1040B (rev. 2), single ended
CDROM: unit 6 on SCSI controller 1
IOC3 serial port: tty1
IOC3 serial port: tty2
IOC3 parallel port: plp1
Graphics board: EMXI
Integral Fast Ethernet: ef0, version 1, pci 2
Gigabit Ethernet: eg0, PCI slot 2, firmware version 12.4.10
Iris Audio Processor: version RAD revision 12.0, number 1
PCI Adapter ID (vendor 4265, device 3) pci slot 2
PCI Adapter ID (vendor 4215, device 4128) pci slot 0
PCI Adapter ID (vendor 4215, device 4128) pci slot 1
PCI Adapter ID (vendor 4265, device 5) pci slot 3
PCI Adapter ID (vendor 4265, device 9) pci slot 2
Filesystem Type blocks use avail %use Mounted on
/dev/dsk/dks0d2s7 xfs 71673672 20991784 50681888 30 /people
Filesystem Type blocks use avail %use Mounted on
/dev/root xfs 33452448 23626024 9826424 71 /
/dev/dsk/dks0d2s7 xfs 71673672 20991784 50681888 30 /people
/dev/dsk/dks0d3s7 xfs 71673672 16714824 54958848 24 /data

Computer - PC Development workstations

Equipment Count	5
CASI Purchase Contribution	5%
NIST-ATP Purchase Contribution	95%
Purchase Status	1st year
NIST-ATP Project Allocation	100%
Implements Milestones	All Milestones

Make & Model number:

SGI Indigo workstations

CASI Designation:

Casi02, casi12, casi15, casi16, casi13, casi_thinkpad

Equipment description & contribution to milestones:

Casi02, casi12, casi15 and casi13 are PC towers running Windows 2000 or Linux operating or both.

Casi16 is a water-cooled Koolantz PC tower with a dual xeon processor board. Board can be clocked to run extra fast because the water cooling system prevents the board from overheating and frying the chips.

CASI_thinkpad is a portable IBM laptop thinkpad development machine used when on-the-road or at conferences.

We run, test and develop C++ programs and java programs on those machines

We also use Microsoft and Linux tools for web development, documentation, network testing (security and performance), outside collaboration, e-mail filtering.

We get hundreds of spam mails each week because we publish our addresses on our web site and e-mail addresses are also included in our publications & miscellaneous internet newsgroups. This contributes to all milestones.

Component breakdown in this equipment:

If a machine uses Microsoft Windows 2000 operating in it's typical operation, I used Microsoft system tools to generate a inventory. The level of detail from Microsoft's tool is ENORMUS and can be over 80 pages long! For this reason, I am choosing to enclosing only the most important hardware summary data here and attaching several appendixes with complete listings.

Casi02

System Information report written at: 12/11/2002 10:01:15 AM
[Following are sub-categories of this main category]

Item	*Value*
OS Name	*Microsoft Windows 2000 Advanced Server*
Version	*5.0.2195 Service Pack 3 Build 2195*
OS Manufacturer	*Microsoft Corporation*
System Name	*CASI02*
System Manufacturer	*Supermicro*
System Model	*P4DC6*
System Type	*X86-based PC*
Processor	*x86 Family 15 Model 0 Stepping 10 GenuineIntel ~1586 Mhz*
Processor	*x86 Family 15 Model 0 Stepping 10 GenuineIntel ~1586 Mhz*
BIOS Version	*Award Medallion BIOS v6.00PG*
Windows Directory	*C:\WINNT*
System Directory	*C:\WINNT\System32*
Boot Device	*\Device\Harddisk0\Partition1*
Locale	*United States*
User Name	*CASI02\Administrator*
Time Zone	*Eastern Standard Time*
Total Physical Memory	*1,048,044 KB*
Available Physical Memory	*625,504 KB*

Total Virtual Memory 3,566,188 KB
Available Virtual Memory 2,849,112 KB
Page File Space 2,518,144 KB
Page File C:\pagefile.sys

Casi12

System Information report written at: 12/11/2002 12:08:28 PM
Item Value
OS Name Microsoft Windows 2000 Advanced Server
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI12
System Manufacturer Supermicro
System Model P4DC6
System Type X86-based PC
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
BIOS Version Award Medallion BIOS v6.00PG
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI12\Administrator
Time Zone Eastern Standard Time
Total Physical Memory 1,048,048 KB
Available Physical Memory 762,976 KB
Total Virtual Memory 6,187,612 KB
Available Virtual Memory 5,714,824 KB
Page File Space 5,139,564 KB
Page File C:\pagefile.sys
System Information report written at: 12/11/2002 10:19:54 AM
[Following are sub-categories of this main category]

Casi15

OS Name Microsoft Windows 2000 Professional
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI15
System Manufacturer Supermicro
System Model P4DC6
System Type X86-based PC
Processor x86 Family 15 Model 0 Stepping 10 GenuineIntel ~991 Mhz
Processor x86 Family 15 Model 0 Stepping 10 GenuineIntel ~991 Mhz
BIOS Version)Phoenix - Award WorkstationBIOS v6.00PG
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI15\Administrator
Time Zone Eastern Standard Time
Total Physical Memory 1,048,044 KB
Available Physical Memory 772,548 KB
Total Virtual Memory 3,570,280 KB
Available Virtual Memory 3,121,696 KB
Page File Space 2,522,236 KB
Page File C:\pagefile.sys

Casi13

System Information report written at: 12/11/2002 03:10:39 PM
[Following are sub-categories of this main category]
Item Value
OS Name Microsoft Windows 2000 Professional
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI13
System Manufacturer Supermicro
System Model P4DC6
System Type X86-based PC

Processor x86 Family 15 Model 0 Stepping 10 GenuineIntel ~1586 Mhz
Processor x86 Family 15 Model 0 Stepping 10 GenuineIntel ~1586 Mhz
BIOS Version Award Medallion BIOS v6.00PG
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI13\Administrator
Time Zone Eastern Standard Time
Total Physical Memory 2,096,624 KB
Available Physical Memory 1,643,168 KB
Total Virtual Memory 4,822,736 KB
Available Virtual Memory 4,080,096 KB
Page File Space 2,726,112 KB
Page File C:\pagefile.sys

Casi16

Linux
casi16.internal.casi.net
$ lspcidrake
agpgart : Intel Corporation/82860 860 (Wombat) Chipset Host Bridge (MCH)unknown : Intel Corporation/82850 850 (Tehama) Chipset AGP Bridge
unknown : Intel Corporation/82860 860 (Wombat) Chipset AGP Bridge
unknown : Intel Corporation/82820 815e (Camino 2) Chipset PCI
i810-tco : Intel Corporation/82820 815e (Camino 2) Chipset ISA Bridge (ICH2)
unknown : Intel Corporation/82820 815e (Camino 2) Chipset IDE U100
usb-uhci : Intel Corporation/82820 815e (Camino 2) Chipset USB (Hub A)
unknown : Intel Corporation/82820 815e (Camino 2) Chipset SMBus
usb-uhci : Intel Corporation/82820 815e (Camino 2) Chipset USB (Hub B)
i810_audio : Intel Corporation/ICH2 810 Chipset AC'97 Audio Controller
unknown : IBM/RC1000 / GT 1000
unknown : Intel Corporation/82806AA PCI64 Hub PCI Bridge
unknown : Intel Corporation/82806AA PCI64 Hub Advanced Programmable Interrupt Controller
aic7xxx : Adaptec/7899P
aic7xxx : Adaptec/7899P
unknown : Distributed Tech/PCI Bridge
dpt_i2o : Distributed Tech/SmartRAID V Controller
eepro100 : Intel Corporation/82559 [Ethernet Pro 100]
ns83820 : National Semi/DP83820 10/100/1000 Ethernet

Casi Thinkpad

System Information report written at: 12/12/2002 01:02:33 PM
OS Name Microsoft Windows 2000 Professional
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI_THINKPAD
System Manufacturer IBM
System Model 2628S2U
System Type X86-based PC
Processor x86 Family 6 Model 8 Stepping 10 GenuineIntel ~896 Mhz
BIOS Version PhoenixBIOS 4.0 Release 6.0 for IBM ThinkPad
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI_THINKPAD\Administrator
Time Zone Eastern Standard Time
Total Physical Memory 327,152 KB
Available Physical Memory 183,656 KB
Total Virtual Memory 823,748 KB
Available Virtual Memory 460,076 KB
Page File Space 496,596 KB
Page File C:\pagefile.sys

Computer - PC RAID and Active Directory File Servers

Equipment Count 3

CASI Purchase Contribution	40% Casi08 box bought with ALL CASI money. Disk upgrades were paid for by NIST-ATP
NIST-ATP Purchase Contribution	60%
Purchase Status	1st year
NIST-ATP Project Allocation	100%
Implements Milestones	All Milestones

Make & Model number:

SGI Indigo workstations

CASI Designation:

Casi00, casi08, Fortra Chaparral Raid box (K Drive), Casi03

Equipment description & contribution to milestones:

These three computers represent the vast majority of our disk storage. Disks on all 3 of these computers are organized according to Raid Level 5 standard. This increases disk performance and reliability but decreases total storage capacity of the disks slightly.

Casi0 is mirror for casi08. All CASI vital data is written to casi08; and in the background a copy is made to casi00. Should casi08 has a failure, casi0 will perform casi08's function with no lose of data.

As this is a research shop, our main failures are not hardware but software.

Casi03 is an active directory server; It is a Microsoft Server that permits each user to login to accounts that can move between machines. Scott Albin installed this as a test and we found it unsuitable for research programming environments, but useful for business applications. This is because all files in Active Directory accounts are centrally stored and are moved over the local area network. This causes a performance penalty which is minor for business applications and a problem for graphics applications.

Some software failures can be catastrophic, wiping out disks or crashing systems. We do things with the computers that Microsoft never intended, and have to be very careful that all vital data is insulated from the programmers and secured in two places. This also provides a strong measure of protection from accidental erasure, because if a file is erased on the main server (casi08), it is NOT erased on casi00 for 7 days.

Intel PC's which run windows 2000 as their operating system. This is not very relevant because it not safe or practical to run application programs like Microsoft Excel or Word or run application programs on those machines. They function solely as very powerful, large, fast and reliable file servers for all of our UNIX and PC Windows computers (Development and Network server machines)

The Fortra RAID doesn't run any general operating system (like LINUX, SGI IRIX or Windows 2000) it solely functions as Raid Level 5 disk server. It has a built-in UPS (Battery in case power goes down) and alarms for temperature & power down. It also runs SNMP (Simple Network Management Protocol) which allows for a controlled re-boot and shutdown in case of power problems. It can survive single disk failures, single controller failures, single power supply failures and host computer crashes.

Fortra RAID application:

Our raid boxes store these and other types of data:

- Raw Image Data
  - Visible Human Data
    - Male
      - RGB Color Slices
      - Raw CT Data
      - MRI Data

- T2 Sections
- T1 Sections
- PD Sections

- Female
  - RGB Color Slices
  - Raw CT Data
  - MRI Data
    - T2 Sections
    - T1 Sections
    - PD Sections

- DICOM data
  - Medical School training sets
  - Radiology training sets
- Intermediate Image Processing Files (Temporary)
- Software installation images
  - Windows
  - SGI
  - LINUX
- Daily logs
  - Project code snapshots
  - Mail log
  - Business work
- Vital project records
  - Scientific Records
    - Publications
      - Manuscripts in progress
      - Galley Proofs
      - Reprints
    - Technical Library
      - Reprints Bibliographic
      - Literature Review
      - Scanned books
      - Scanned journals
  - System and Network administration database and configuration files
    - Mapping computer names to address across multiple operating systems
    - Configuration and Security access files
    - Temporary space for use by operating systems and network operations
    - Temporary space for testing system and network enhancements (We test on a isolated machine or small set of machines before we roll something out to all machines)
  - Business records
    - Accounting data such as QuickBooks
    - Personal files
    - Timesheets
    - Check images
    - Physical Inventory
    - Software Inventory
    - Sub-Contractor records

- ATP Records
- Federal Tax Records
- State Tax Records
- ATP Audit Trail work papers
- Tax Audit work papers
- Electronic Mail archives
- Spam Filter
- Outlook & Exchange Server calendar
- Outlook & Exchange Contacts (phone book)
- ASAP transfer logs
- Central Password Registry

This contributes to all milestones.
Component breakdown in this equipment:

Casi00

System Information report written at: 12/11/2002 12:16:18 PM
[Following are sub-categories of this main category] [System Summary]
Item ValueOS Name Microsoft Windows 2000 Advanced Server
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI00
System Manufacturer Supermicro
System Model P4DC6
System Type X86-based PC
Processor x86 Family 15 Model 2 Stepping 4 Genuine Intel ~2180 Mhz
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
BIOS Version Award Medallion BIOS v6.00PG
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI08\Administrator
Time Zone Eastern Standard Time
Total Physical Memory 2,096,620 KB
Available Physical Memory 1,679,440 KB
Total Virtual Memory 6,129,180 KB
Available Virtual Memory 5,523,196 KB
Page File Space 4,032,560 KB
Page File C:\pagefile.sys

Casi08

System Information report written at: 12/11/2002 12:15:18 PM
Item Value
OS Name Microsoft Windows 2000 Advanced Server
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI08
System Manufacturer Supermicro
System Model P4DC6
System Type X86-based PC
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
Processor x86 Family 15 Model 2 Stepping 4 GenuineIntel ~2180 Mhz
BIOS Version Award Medallion BIOS v6.00PG
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI08\Administrator

Time Zone Eastern Standard Time
Total Physical Memory 2,096,620 KB
Available Physical Memory 1,679,440 KB
Total Virtual Memory 6,129,180 KB
Available Virtual Memory 5,523,196 KB
Page File Space 4,032,560 KB
Page File C:\pagefile.sys

casi03

System Information report written at: 12/11/2002 12:54:52 PM
[Following are sub-categories of this main category]
Item Value
OS Name Microsoft Windows 2000 Advanced Server
Version 5.0.2195 Service Pack 3 Build 2195
OS Manufacturer Microsoft Corporation
System Name CASI03
System Manufacturer Supermicro
System Model P4DC6
System Type X86-based PC
Processor x86 Family 15 Model 0 Stepping 10 GenuineIntel ~793 Mhz
Processor x86 Family 15 Model 0 Stepping 10 GenuineIntel ~793 Mhz
BIOS Version Award Medallion BIOS v6.00PG
Windows Directory C:\WINNT
System Directory C:\WINNT\System32
Boot Device \Device\Harddisk0\Partition1
Locale United States
User Name CASI\Administrator
Time Zone Eastern Standard Time
Total Physical Memory 1,048,044 KB
Available Physical Memory 683,232 KB
Total Virtual Memory 3,568,892 KB
Available Virtual Memory 2,448,356 KB
Page File Space 2,520,848 KB
Page File C:\pagefile.sys

User Input/Output Devices (Excluding standard mouse & keyboard)

Printer: HP LaserJet4

Equipment Count	
CASI Purchase Contribution	Laser Printer 100% bought with CASI funds
NIST-ATP Purchase Contribution	100% for everything except laser printer
Purchase Status	1st year
NIST-ATP Project Allocation	100%
Implements Milestones	All Milestones

Equipment description & contribution to milestones:

Scanners

Scanners: We run a paperless office; all records, in order to conserve space, are scanned and kept on the computer systems. This makes it possible to keep extremely detailed and accurate records for business and research in a very small volume.

Ricoh Aficio IS330DC -

Workhorse scanner with document feeder and network board IP:192.168.0.90

Paperport STROBE color Keyboard scanners

These were not purchased with NIST funds

HP LaserJet 4 - Office Laser Printer

S/N: JPBG092042 IP:192.168.0.109

Joan M. Hayes, CPA

From: Karron Dr [karron@casi.net]
Sent: Saturday, October 29, 2005 11:00 AM
To: Joan Hayes
Subject: Your contact info

Joan,

I'm updating my address book. Please take a moment to update me with your latest contact info.

Thanks,
Karron Dr

Joan Hayes CPA LLC no title	**no company** 239 West Delano Avenue Yonkers, NY 10704-3827
jhayes@jmhayescpa.com http://www.jmhayescpa.com IM: none	tel: +1 (914) 377-0765 fax: +1 (914) 377-0766 mobile: none pager: none
Personal Information no home address	
no email no web page IM: none	home: none fax: none mobile: none birthday: none

Click to update your info → Update

P.S. I've attached my current information in a vcard. If you get Plaxo too, we can stay connected without the hassle of sending emails back and forth.

If you do not wish to receive update request emails from Karron Dr, click here to opt-out.

Joan M. Hayes, CPA

Full Name:	Karron Dr
Last Name:	Dr
First Name:	Karron
Job Title:	Senior Managing Partner and CTO
Company:	Computer Aided Surgery and Informatics
Business Address:	300 East 33rd Street Suite 4N New York, New York 10016
Home Address:	300 East 33rd Street
Business:	1 212 686 8748
Home:	212 686 8748
Mobile:	1 347 886 9066
Business Fax:	1 212 448 0261
E-mail:	karron@casi.net
E-mail Display As:	Karron Dr (karron@casi.net)
E-mail 2:	karron@casi.net
E-mail2 Display As:	Karron Dr (karron@casi.net)
Birthday:	October 25, 2005
Web Page:	http://www.casi.net/

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Thursday, February 06, 2003 4:43 AM
To: joan hayes
Cc: karron@casi.net
Subject: CASI Milestone to Equipment information

ALL_INVENTORY.doc (2 MB)

EquipmentDetails.xls (524 KB)

milestone_inventory.doc (133 K...

Joan,

I am attaching several files for your review.

First file is a word document that justifies equipment purchases, connects them back to project milestones. I want to draw extra special attention to a few things here:

1) We have included a contribution from CASI to ATP of 41,800 in hardware owned by CASI and used for NIST-ATP project.
I am listing 3 SGI Indigo CASI workstations in this report. I believe during our physical inventory you counted 3 machines but I only gave you the supporting inventory list from 2 SGI Indigo machines and not all 3.
Also, Casi00?s inventory list detail is missing but was counted physically by you during audit. Casi00 is a raid server with a lot of disks in it (varies depending upon our usage). I can generate that list if required (take me an hour or so to install the software to do it). I am hopeful it?'s not needed because that machine?s value is in the disks attached to it.

Second file is excel spreadsheet which lists milestones, all our bills, bills summaries (Last two items were already given to you for review during physical inventory). Milestones are new information that will hopefully answer ATP questions.

Lastly, I am including a large appendix (over 500 pages) which has supporting inventory detail. This should also be familiar to you as I gave you a CD with the inventory details during physical inventory audit.

Doc K has reviewed this mail message and the accompanying files.

Thanks for your help!

Matthew Bart Rothman

	A	B	C	D	E	F	G
1						Allocation	Cost where
2	Nickname	Name	Description	Operating Software	Cost	Code	NA is Zero
3							
4	Netopia	Casi00	Communications Hub	Netopia Router	$215.00	c0	$215.00
5	Mirror Raid	Casi01	Raid Fileserver	Windows 2K Advanced Server	$16,541.82	c1	$16,541.82
6	Frank/Charles	Casi02	PC Superworkstation	Windows 2K Pro Client	$14,314.15	c2	$14,314.15
7					$7,355.33	c2,c12,c13	$7,355.33
8	Scott's	Casi03	PC Server	Windows 2K Active Directory Server	$1,308.25	c3	$1,308.25
9	Rothman/Cox Development	Casi04	SGI Octane 2 Dual Head Superworkstation	IRIX 6.5.18 Peer	$11,305.22	c4	$11,305.22
10					$1,437.33	c4,c7,c11	$1,437.33
11					$35.14	c4,c7	$35.14
12	DHCP / DNS Server	Casi05	SGI Indigo 2	IRIX 6.5.18 Peer	$70.00	c5	$70.00
13	Authorative DNS Server	Casi06	SGI Indigo 2	IRIX 6.5.18 Peer / DNS	#N/A	c6	$0.00
14	DBK Development	Casi07	SGI Octane 2 Superworkstation	IRIX 6.5.19 Peer /	$12,053.94	c7	$12,053.94
15					$1,437.33	c4,c7,c11	$1,437.33
16					$35.14	c4,c7	$35.14
17	Main CASI Fileserver	Casi08	PC Server	Windows 2K Advanced Server / RAID File Server	$30,555.91	c8	$30,555.91
18	Fax & Comm Server	Casi15	PC Application Server	Windows 2k	$5,918.11	c15	$5,918.11
19	da printer	Casi09	HP LJ4 Printer	Webjet Admin	$424.34	c9	$424.34
20	Firewall	Casi10	PC Linux Router/Firewall	Mandrake Linux	$4,021.00	c52	$4,021.00
21	DBK Second Development	Casi11	SGI Octane 1	Irix 6.5.17 Peer	$1,171.66	c11	$1,171.66
22					$1,437.33	c4,c7,c11	$1,437.33
23	Administrator Machine	Casi12	PC Superworkstation Client	Windows 2K Pro Client	$3,573.59	c12	$3,573.59
24					$1,763.99	c12,c13	$1,763.99
25					$7,355.33	c2,c12,c13	$7,355.33
26	DBK PC	Casi13	PC Superworkstation Client	Windows 2K Pro Client	$3,284.65	c13	$3,284.65
27					$1,763.99	c12,c13	$1,763.99
28					$7,355.33	c2,c12,c13	$7,355.33
29	Power 1	Casi14	Main Office Power Controller	Sentinel	$958.82	pwr1	$958.82
30	Power 2		ServerTech Power Controller PI Office	Sentinal	$216.60	pwr2	$216.60
31	Power 3		A/C Power Controller	Sentinal	$1,375.36	pwr3	$1,375.36
32	Koolance	Casi16	Koolance Superworkstation	Mandrake Linux Development	$3,340.03	c16	$3,340.03
33	Thinkpad / Docking 1	Casi17	IBM Thinkpad and Docking Stations	Windows 2K Pro Client	$5,878.68	c17	$5,878.68
34	Overland	casi005	Overland Neo Tape Library, drives and Tapes		$22,085.23	over	$22,085.23
35	Ricoh	casi009	Ricoh Scanner	Scan Net server	$15,583.13	scnr	$15,583.13
36	Sony Camer		Sony f7000 lab camera		$1,519.95	cam	$1,519.95
37	Extreme Switch	casi250	Summit 7I gigabig switch	Summit	$20,129.13	ex	$20,129.13
38	Video Switcher		Rose Video Switch		$38.00	rose	$38.00
39	Video screen		Draper Video Screen		$14.26	screen	$14.26
40	Video Projector		In Focus Video Projector	In Focus	$3,819.21	proj	$3,819.21
41			Speciality Printers		$898.65	printer	$898.65
42			Air Conditioning		$4,963.33	ac	$4,963.33
43	Software		All Application, Development, and Operating Software		$8,606.94	soft	$8,606.94
44							
45							**$224,161.21**
46	3 monitors						
47	components						
48	think pad						
49	docking station						
50	label maker						
51	electric improvements.						
52	phones and headsets						
53	coffee machine						
54	tape library and tapes						
55	power handling equipment						
56	software						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	1						Type		Date		Num		Name		Memo		Class		Clr		Split		Original Amount		Paid Amount	Allocation Code
2	2		Computer																							
3	3			Ancillaries																						
4	4						Bill		10/26/2001		605234		General Computer and Service		6x mobil rack		ATP Program				Accounts Payable		540.00		540.00	c1
5	5						Credit Card Charge		11/04/2001				Radio Shack		cables		ATP Program				AMERICAN EXPRESS -17006		67.57		67.57	ex
6	6						Bill		11/14/2001		608525		General Computer and Service		scsi mobil rack sca		ATP Program				Accounts Payable		180.00		180.00	c1
7	7						Credit Card Charge		12/01/2001				J and R Computers		audio parts		ATP Program				AMERICAN EXPRESS -17006		129.88		129.88	c2
8	8						Credit Card Charge		02/15/2002				Data Vision Computer		cabels cat 6		ATP Program				AMERICAN EXPRESS -17006		40.00		40.00	ex
9	9						Bill		03/29/2002		AAAI1123		Silicon City		projector lamp		ATP Program				Accounts Payable		328.61		325.34	proj
10	10						Bill		03/31/2002		AAAI1123		Silicon City		projector lamp		ATP Program				Accounts Payable		328.61		3.27	proj
11	11						Credit Card Charge		04/14/2002				Model Masters				ATP Program				AMERICAN EXPRESS -17006		335.00		335.00	c4
12	12						Credit Card Charge		04/18/2002				Homefront Hardware		mis electricals		ATP Program				AMERICAN EXPRESS -17006		181.45		181.45	pwr1
13	13						Credit Card Charge		04/20/2002				Homefront Hardware		electricals		ATP Program				AMERICAN EXPRESS -17006		24.19		24.19	pwr2
14	14						Credit Card Charge		04/20/2002				Kips Bay Hardware				ATP Program				AMERICAN EXPRESS -17006		9.36		9.36	pwr3
15	15						Credit Card Charge		04/20/2002				Homefront Hardware		electricals		ATP Program				AMERICAN EXPRESS -17006		30.69		30.69	pwr2
16	16						Credit Card Charge		04/20/2002				Radio Shack		cables		ATP Program				AMERICAN EXPRESS -17006		66.80		66.80	c4
17	17						Credit Card Charge		04/23/2002				Homefront Hardware		electricals		ATP Program				AMERICAN EXPRESS -17006		47.85		47.85	pwr1
18	18						Credit Card Charge		05/21/2002				EACCELERATION CORP. 800-754-1204		378349017216008 EACCELERATION CORP. 80		ATP Program				AMERICAN EXPRESS -17006		36.00		36.00	soft
19	19						Credit Card Charge		05/28/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		149.95		149.95	c2
20	20						Credit Card Charge		05/29/2002				Internet.comllc		378349017216008 INTERNET.COML.L.C. #WE		ATP Program				AMERICAN EXPRESS -17006		29.95		29.95	soft
21	21						Bill		06/03/2002				Karron (ABE)		video screen hardware radio shack reimburseme		ATP Program				Accounts Payable		14.26		14.26	screen
22	22						Credit Card Credit		06/04/2002				Buyuptome.com		378349017216008 BUYUPTIME.COM CHE		ATP Program				AMERICAN EXPRESS -17006		-51.50		-51.50	ac
23	23						Credit Card Charge		06/05/2002				Buyuptome.com		emergency cooling system		ATP Program				AMERICAN EXPRESS -17006		850.99		850.99	ac
24	24						Credit Card Charge		06/07/2002				Projector People		ceiling bracket		ATP Program				AMERICAN EXPRESS -17006		199.00		199.00	proj
25	25						Credit Card Charge		06/08/2002				Homefront Hardware				ATP Program				AMERICAN EXPRESS -17006		39.58		39.58	proj
26	26						Credit Card Credit		06/10/2002				Jensen Tools Inc		378349017216008 JENSEN TOOLS INC. PHO		ATP Program				AMERICAN EXPRESS -17006		-34.54		-34.54	ex
27	27						Credit Card Credit		06/12/2002				Internet.comllc		378349017216008 INTERNET.COML.L.C. #WE		ATP Program				AMERICAN EXPRESS -17006		-29.95		-29.95	soft
28	28						Credit Card Charge		06/18/2002				Jensen Tools Inc				ATP Program				AMERICAN EXPRESS -17006		34.54		34.54	ex
29	29						Credit Card Charge		06/21/2002				Homefront Hardware		Homefront Hardware (INV 20020621175301)		ATP Program				AMERICAN EXPRESS -17006		67.48		67.48	pwr1
30	30						Credit Card Charge		06/21/2002				Homefront Hardware		Homefront Hardware (INV 20020621140701)		ATP Program				AMERICAN EXPRESS -17006		27.37		27.37	pwr2
31	31						Bill		06/25/2002		0919063		Figlia & Sons, Inc.		Cooling system		ATP Program				Accounts Payable		1,995.00		1,995.00	ac
32	32						Credit Card Charge		06/25/2002				Homefront Hardware		HomeFront Hardware (INV20020625154201)		ATP Program				AMERICAN EXPRESS -17006		23.01		23.01	ac
33	33						Credit Card Charge		06/25/2002				Homefront Hardware		HomeFront Hardware		ATP Program				AMERICAN EXPRESS -17006		20.81		20.81	ac
34	34						Credit Card Charge		06/26/2002				Homefront Hardware		Homefront Hardware (INV20020626190901)		ATP Program				AMERICAN EXPRESS -17006		2.37		2.37	ac
35	35						Credit Card Charge		07/09/2002				Jensen Tools Inc		378349017217006 JENSEN TOOLS INC. PHO		ATP Program				AMERICAN EXPRESS -17006		3.00		3.00	ex
36	36						Credit Card Charge		07/14/2002				Homefront Hardware		378349017217006 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		140.67		140.67	ac
37	37						Credit Card Charge		07/30/2002				Homefront Hardware		computer mounting parts		ATP Program				AMERICAN EXPRESS -17006		34.36		34.36	over
38	38						Bill		08/06/2002				MetroSolar, Inc		reduce a/c loading		ATP Program				Accounts Payable		2,040.00		1,000.00	ac
39	39						Credit Card Charge		08/11/2002				Cables America				ATP Program				AMERICAN EXPRESS -17006		222.69		222.69	ex
40	40						Credit Card Charge		08/11/2002				Cables America				ATP Program				AMERICAN EXPRESS -17006		34.84		34.84	ex
41	41						Credit Card Charge		08/19/2002				Cables America				ATP Program				AMERICAN EXPRESS -17006		72.87		72.87	ex
42	42						Credit Card Charge		09/05/2002				Homefront Hardware		378349017217006 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		52.88		52.88	ex
43	43						Credit Card Charge		09/13/2002				Data Vision Computer		378349017216008 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		97.91		97.91	proj
44	44						Credit Card Charge		09/20/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		1,519.95		1,519.95	cam
45	45						Credit Card Charge		09/24/2002				Homefront Hardware				ATP Program				Homefront Hardware Account		178.87		178.87	ac
46	46						Credit Card Charge		09/25/2002				Homefront Hardware				ATP Program				Homefront Hardware Account		173.92		173.92	ac
47	47						Credit Card Charge		09/28/2002				Homefront Hardware		Installation hardware		ATP Program				Homefront Hardware Account		46.51		46.51	ac
48	48						Bill		09/30/2002		enter invoice number		Silicon Graphics, Inc		Cables & plugs		ATP Program				Accounts Payable		139.20		139.20	ex
49	49			Total Ancillaries																					9,073.39	
50	50			Hardware																						
51	51						Bill		10/26/2001		605237		General Computer and Service		D-Link 100/1000 NIC		ATP Program				Accounts Payable		198.00		198.00	c2
52	52						Bill		10/26/2001		605233		General Computer and Service		hard disks, racks, scsi controller, mobil rack, KVM		ATP Program				Accounts Payable		3,063.00		3,063.00	c8
53	53						Bill		10/26/2001		605234		General Computer and Service		6x seagate cheetah 36 gig 15K RPM Hard Disks		ATP Program				Accounts Payable		3,294.00		3,294.00	c1
54	54						Bill		10/26/2001		605236		General Computer and Service		2x KVM three in one cable		ATP Program				Accounts Payable		38.00		38.00	rose
55	55						Bill		10/26/2001		505238		General Computer and Service		2x upgrade from E-star to antex sx1030		ATP Program				Accounts Payable		146.00		146.00	c52
56	56						Bill		10/26/2001		605049		General Computer and Service		computer hardware		ATP Program				Accounts Payable		4,580.00		4,580.00	c2
57	57						Bill		10/26/2001		605362		General Computer and Service		3x Xenon Computers		ATP Program				Accounts Payable		12,066.00		3,695.15	c2,c12,c13
58	58						Bill		10/26/2001		605361		General Computer and Service		24 inch flat screen monitor		ATP Program				Accounts Payable		16,875.00		3,000.00	c12,c13
59	59						Credit Card Charge		11/02/2001				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		254.98		254.98	c12,c13
60	60						Credit Card Charge		11/02/2001				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		18.00		18.00	c12,c13
61	61						Credit Card Charge		11/03/2001				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		255.00		255.00	c12,c13
62	62						Credit Card Charge		11/11/2001				OFFICE DEPOT		cables,		ATP Program				AMERICAN EXPRESS -17006		343.59		343.59	ex
63	63						Bill		11/13/2001		AAAL1072		Silicon City		Summit71 28 port 100/1000 BT GBIC 2p/S Switc		ATP Program				Accounts Payable		22,995.00		2,106.23	ex
64	64						Bill		11/13/2001		AAAL1072		Silicon City		Summit71 28 port 100/1000 BT GBIC 2p/S Switc		ATP Program				Accounts Payable		22,995.00		5,216.36	ex
65	65						Bill		11/13/2001		AAAL1072		Silicon City		Disk Sled for Origin/Octane/Onyx2		ATP Program				Accounts Payable		160.00		14.66	c4
66	66						Bill		11/13/2001		AAAL1072		Silicon City		Disk Sled for Origin/Octane/Onyx2		ATP Program				Accounts Payable		160.00		36.29	c4
67	67						Bill		11/13/2001		AAAL1072		Silicon City		Discount on Switch		ATP Program				Accounts Payable		-2,299.50		-14.66	ex
68	68						Bill		11/13/2001		AAAL1072		Silicon City		Discount on Switch		ATP Program				Accounts Payable		-2,299.50		-178.61	ex
69	69						Bill		11/13/2001		AAAL1072		Silicon City		Discount on Switch		ATP Program				Accounts Payable		-2,299.50		-2,106.23	ex
70	70						Bill		11/13/2001		AAAL1072		Silicon City		Contribution by Vendor		ATP Program				Accounts Payable		-5,695.00		-5,216.36	ex
71	71						Bill		11/13/2001		AAAL1072		Silicon City		Contribution by Vendor		ATP Program				Accounts Payable		-5,695.00		-442.35	ex
72	72						Bill		11/13/2001		AAAL1072		Silicon City		Contribution by Vendor		ATP Program				Accounts Payable		-5,695.00		-36.29	ex

	A	G	I	K	M	O	Q	U	W	Y	Z
73	73	Credit Card Charge	11/15/2001		ANTEC	chassis parts	ATP Program	AMERICAN EXPRESS -17006	299.74	299.74	c3
74	74	Credit Card Charge	11/16/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	277.00	277.00	c3
75	75	Bill	11/20/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	915.96	c7
76	76	Bill	11/20/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	6.37	c7
77	77	Bill	11/20/2001	605531	General Computer and Service	act, cpu	ATP Program	Accounts Payable	390.00	390.00	c12
78	78	Credit Card Charge	11/20/2001		Data Vision Computer	video cables	ATP Program	AMERICAN EXPRESS -17006	63.00	63.00	c12
79	79	Credit Card Charge	11/23/2001		Homefront Hardware	power parts	ATP Program	AMERICAN EXPRESS -17006	79.33	79.33	pwr1
80	80	Bill	11/28/2001		General Computer and Service	seagate 36 gig 14K rpm chetah	ATP Program	Accounts Payable	3,348.00	3,348.00	c1
81	81	Bill	11/28/2001		General Computer and Service	scsi 80pin mobile rack	ATP Program	Accounts Payable	178.00	178.00	c1
82	82	Credit Card Charge	11/30/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	88.00	88.00	ex
83	83	Credit Card Charge	12/02/2001		J and R Computers	378349017215000 J R SOUND LTD-RECORDS	ATP Program	AMERICAN EXPRESS -17006	113.65	113.65	c13
84	84	Credit Card Charge	12/02/2001		Data Vision Computer	parts	ATP Program	AMERICAN EXPRESS -17006	358.00	358.00	c13
85	85	Credit Card Charge	12/05/2001		Data Vision Computer	parts	ATP Program	AMERICAN EXPRESS -17006	69.00	69.00	c12
86	86	Credit Card Charge	12/07/2001		Data Vision Computer	parts	ATP Program	AMERICAN EXPRESS -17006	563.00	563.00	ex
87	87	Credit Card Charge	12/10/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	48.71	48.71	ex
88	88	Credit Card Credit	12/10/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	-3.71	-3.71	ex
89	89	Bill	12/12/2001		General Computer and Service	upgrade	ATP Program	Accounts Payable	50.00	50.00	ex
90	90	Credit Card Charge	12/12/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, INC. NEW	ATP Program	AMERICAN EXPRESS -17006	119.45	119.45	printer
91	91	Credit Card Credit	12/13/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, INC. NEW	ATP Program	AMERICAN EXPRESS -17006	-54.11	-54.11	printer
92	92	Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	ATP Program	Accounts Payable	12,066.00	919.58	c2,c12,c13
93	93	Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	ATP Program	Accounts Payable	12,066.00	7,451.27	c2,c12,c13
94	94	Bill	12/14/2001	605781	General Computer and Service		ATP Program	Accounts Payable	3,227.00	3,227.00	c2
95	95	Bill	12/14/2001	605780	General Computer and Service		ATP Program	Accounts Payable	1,338.00	1,338.00	c13
96	96	Credit Card Charge	12/14/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	130.00	130.00	ex
97	97	Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	123.71	123.71	ac
98	98	Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	10.80	10.80	ac
99	99	Credit Card Charge	12/17/2001		Kips Bay Hardware	378349017215000 KIPS BAY HARDWARE TVN	ATP Program	AMERICAN EXPRESS -17006	21.64	21.64	pwr1
100	100	Bill	12/19/2001	605614	General Computer and Service	raid controller	ATP Program	Accounts Payable	623.00	623.00	c8
101	101	Bill	12/22/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	9,159.53	ex
102	102	Bill	12/22/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	63.73	c11
103	103	Bill	12/22/2001	605823	General Computer and Service	hard disks	ATP Program	Accounts Payable	4,312.00	4,312.00	c4,c7,c11
104	104	Bill	12/28/2001	320588	YC Cable	12 male 1 terminator 1 female SCSI 68 pin LVD	ATP Program	Accounts Payable	92.98	92.98	c1
105	105	Bill	12/28/2001	320588	YC Cable	13 male 1 terminator 1 female SCSI 68 pin LVD	ATP Program	Accounts Payable	98.49	98.49	c1
106	106	Bill	12/28/2001	605816	General Computer and Service	monitor and video board	ATP Program	Accounts Payable	1,774.00	1,774.00	c12
107	107	Bill	12/31/2001	22526	Pacific Data	tape magazine for HP C1553 (holds 6 tapes for a	ATP Program	Accounts Payable	78.00	78.00	c2
108	108	Bill	12/31/2001	22526	Pacific Data	cleaning tape cartridge	ATP Program	Accounts Payable	28.00	28.00	c2
109	109	Bill	12/31/2001	22526	Pacific Data	HP C1553A 6 tape autoloader tape drive refurbis	ATP Program	Accounts Payable	350.00	350.00	c2
110	110	Bill	12/31/2001	605855	General Computer and Service	single channel raid board	ATP Program	Accounts Payable	425.00	425.00	c8
111	111	Bill	01/09/2002	AAAI1098	Silicon City	8 how swap bays	ATP Program	Accounts Payable	1,226.64	1,226.64	c2
112	112	Bill	01/10/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	5,450.37	ex
113	113	Bill	01/10/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	37.93	c11
114	114	Bill	01/10/2002	605779	General Computer and Service	hard disks, scsi controller, motherboard	ATP Program	Accounts Payable	5,301.00	5,301.00	c1
115	115	Bill	01/10/2002		Ricoh	AFICO IS330DC Scanner #400672	ATP Program	Accounts Payable	7,132.86	713.29	scnr
116	116	Bill	01/10/2002		Ricoh	Ricoh contribution (10%)	ATP Program	Accounts Payable	-713.29	-713.29	scnr
117	117	Credit Card Charge	01/10/2002		Staples	velcro	ATP Program	AMERICAN EXPRESS -17006	20.45	20.45	ex
118	118	Bill	01/10/2002	605988	General Computer and Service	raid cards	ATP Program	Accounts Payable	518.00	518.00	c1
119	119	Bill	01/10/2002	605988	General Computer and Service	raid cards /returned	ATP Program	Accounts Payable	-518.00	-518.00	c8
120	120	Credit Card Charge	01/13/2002		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	218.19	218.19	pwr1
121	121	Credit Card Charge	01/16/2002		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	75.75	75.75	pwr2
122	122	Bill	02/04/2002	605361	General Computer and Service	24 inch flat screen monitor	ATP Program	Accounts Payable	16,875.00	10,000.00	c2,c12,c13
123	123	Bill	02/04/2002		Ricoh	AFICO IS330DC Scanner #400672	ATP Program	Accounts Payable	7,132.86	6,419.57	scnr
124	124	Bill	02/14/2002		Pacific Data	Corner 12 tape auto loader tape drive refurbishe	ATP Program	Accounts Payable	295.00	295.00	c2
125	125	Bill	02/28/2002	AAAL1106	Silicon City	server gigabit ethernet card	ATP Program	Accounts Payable	585.00	585.00	c8
126	126	Bill	02/28/2002	AAI1104	Silicon City	returned pending replacement	ATP Program	Accounts Payable	1,267.00	1,267.00	c8
127	127	Bill	02/28/2002	606092	General Computer and Service	thinkpad for mmvr	ATP Program	Accounts Payable	1,680.00	1,680.00	c17
128	128	Bill	02/28/2002	AAAQ1780	Silicon City	octane gfg board	ATP Program	Accounts Payable	975.00	975.00	c4
129	129	Bill	02/28/2002	606320	General Computer and Service	hard disks	ATP Program	Accounts Payable	2,152.00	2,152.00	c4
130	130	Credit Card Charge	02/28/2002		SGI Store	378349017215000 ICON BLUE/SGI STORE MO	ATP Program	AMERICAN EXPRESS -17006	10.83	10.83	c4
131	131	Credit Card Charge	03/08/2002		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	89.99	89.99	ex
132	132	Bill	03/09/2002	606422	General Computer and Service	hard disks	ATP Program	Accounts Payable	1,070.00	1,070.00	c11
133	133	Credit Card Charge	03/12/2002		IBM Direct	378349017215000 IBM DIRECT (AC) 877-426	ATP Program	AMERICAN EXPRESS -17006	107.17	107.17	c17
134	134	Credit Card Charge	03/14/2002		Wacom Technology	378349017215000 WACOM TECHNOLOGY 8	ATP Program	AMERICAN EXPRESS -17006	171.29	171.29	c7
135	135	Credit Card Charge	03/21/2002		IBM Direct	thinkpad basestation	ATP Program	AMERICAN EXPRESS -17006	572.64	572.64	c17
136	136	Credit Card Charge	03/21/2002		IBM Direct	378349017215000 IBM DIRECT (AC) 877-426	ATP Program	AMERICAN EXPRESS -17006	431.92	431.92	c17
137	137	Bill	03/29/2002	605361	General Computer and Service	24 inch flat screen monitor	ATP Program	Accounts Payable	16,875.00	3,875.00	c52
138	138	Bill	03/29/2002	AAAI1118	Silicon City		ATP Program	Accounts Payable	1,005.00	1,005.00	c4
139	139	Bill	03/29/2002	AAAI1117	Silicon City	disks and memory	ATP Program	Accounts Payable	1,849.00	1,849.00	c4
140	140	Bill	03/29/2002	AAAI1123	Silicon City	projector	ATP Program	Accounts Payable	3,154.11	3,122.73	proj
141	141	Bill	03/30/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	146.55	ex
142	142	Bill	03/30/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	1.02	c4
143	143	Bill	03/30/2002	606416	General Computer and Service	thinkpad	ATP Program	Accounts Payable	2,530.00	2,530.00	c17
144	144	Bill	03/30/2002	AAAI1086	Silicon City	Deluxe 23 Bays Black Server Tower	ATP Program	Accounts Payable	1,540.00	1,540.00	c1
145	145	Bill	03/31/2002	AAAI1123	Silicon City	projector	ATP Program	Accounts Payable	3,154.11	31.38	proj

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
146	146						Bill		03/31/2002		AAAI1120		Silicon City				ATP Program				Accounts Payable		3,326.00		3,326.00	c7
147	147						Bill		03/31/2002		60645		General Computer and Service		dvd burner		ATP Program				Accounts Payable		365.00		365.00	c13
148	148						Bill		04/01/2002		3010022698		SGI		HU-2P600 UPG CPU TO 2P 600MHZ		ATP Program				Accounts Payable		11,000.00		6,600.00	c7
149	149						Bill		04/01/2002		3010022698		SGI		SGI Contribution to project as Discount		ATP Program				Accounts Payable		-6,600.00		-6,600.00	c7
150	150						Bill		04/02/2002		606546		General Computer and Service		radon board		ATP Program				Accounts Payable		389.00		389.00	c1
151	151						Bill		04/14/2002		606613		General Computer and Service		memory chips		ATP Program				Accounts Payable		956.00		956.00	c13
152	152						Credit Card Charge		04/14/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		344.00		344.00	c2
153	153						Bill		04/30/2002		23872		Pacific Data		tape drives		ATP Program				Accounts Payable		678.00		678.00	c2
154	154						Bill		04/30/2002		606852		General Computer and Service		memory		ATP Program				Accounts Payable		948.00		948.00	c12
155	155						Bill		04/30/2002		AAAI1134		Silicon City		voice stream		ATP Program				Accounts Payable		295.00		295.00	c17
156	156						Bill		04/30/2002		nyc007		american media systems inc		eme0rgency power supply		ATP Program				Accounts Payable		370.00		370.00	c8
157	157						Bill		05/01/2002		3010022698		SGI		HU-2P600 UPG CPU TO 2P 600MHZ		ATP Program				Accounts Payable		11,000.00		4,400.00	c7
158	158						Bill		05/01/2002				Ricoh		Network Interface Card for Scanner		ATP Program				Accounts Payable		1,600.00		600.00	scnr
159	159						Bill		05/01/2002		606760		General Computer and Service		data tank		ATP Program				Accounts Payable		88.00		88.00	c8
160	160						Bill		05/01/2002		22040486		american media systems inc		fan samples		ATP Program				Accounts Payable		12.59		12.59	c8
161	161						Bill		05/01/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
162	162						Bill		05/01/2002		606742		General Computer and Service		disk racks		ATP Program				Accounts Payable		176.00		176.00	c8
163	163						Bill		05/01/2002		605922		General Computer and Service		video board, hard disks		ATP Program				Accounts Payable		2,335.00		2,335.00	c8
164	164						Bill		05/01/2002				General Computer and Service				ATP Program				Accounts Payable		623.00		623.00	c8
165	165						Bill		05/02/2002		AAAI1124		Silicon City				ATP Program				Accounts Payable		1,155.00		1,155.00	c4
166	166						Bill		05/02/2002		606816		General Computer and Service		data tank		ATP Program				Accounts Payable		237.00		237.00	c1
167	167						Bill		05/03/2002				Ricoh		Network Interface Card for Scanner		ATP Program				Accounts Payable		1,600.00		1,000.00	scnr
168	168						Bill		05/03/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		5,000.00	c8
169	169						Credit Card Charge		05/08/2002				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		881.98		881.98	c8
170	170						Credit Card Charge		05/16/2002				Data Vision Computer		378349017216008 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		345.94		345.94	ex
171	171						Credit Card Charge		05/21/2002				OFFICE DEPOT, INC. NEW YORK		378349017216008 OFFICE DEPOT, INC. NEW		ATP Program				AMERICAN EXPRESS -17006		142.89		142.89	printer
172	172						Bill		05/22/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
173	173						Bill		05/22/2002		AAAI1138		Silicon City		Battery		ATP Program				Accounts Payable		261.95		261.95	c17
174	174						Bill		05/22/2002				General Computer and Service				ATP Program				Accounts Payable		154.00		154.00	c13
175	175						Bill		05/23/2002		SNN/6004505		Overland Data, Inc.				ATP Program				Accounts Payable		12,000.00		12,000.00	over
176	176						Bill		05/23/2002		SNN/6004505		Overland Data, Inc.				ATP Program				Accounts Payable		-12,000.00		-12,000.00	over
177	177						Bill		05/24/2002		AAA1145		Silicon City				ATP Program				Accounts Payable		329.59		329.59	c12
178	178						Bill		05/24/2002		AAA1144		Silicon City				ATP Program				Accounts Payable		1,857.13		1,857.13	c2
179	179						Bill		05/24/2002		AAAI1147		Silicon City		JMR deskside case		ATP Program				Accounts Payable		200.00		200.00	c8
180	180						Bill		05/24/2002		AAAI1152		Silicon City		Loan		ATP Program				Accounts Payable		1,267.20		1,267.20	c7
181	181						Credit Card Charge		05/24/2002				3D FX COOL		coling parts		ATP Program				AMERICAN EXPRESS -17006		86.30		86.30	c16
182	182						Credit Card Charge		05/27/2002				Black Box Catalog				ATP Program				AMERICAN EXPRESS -17006		1,014.43		1,014.43	c16
183	183						Credit Card Charge		05/28/2002				www.ibillcs.com		378349017216008 IBL WWW.IBILLCS.COM 80(		ATP Program				AMERICAN EXPRESS -17006		22.00		22.00	c16
184	184						Credit Card Charge		05/29/2002				subzero technology		n		ATP Program				AMERICAN EXPRESS -17006		89.35		89.35	c16
185	185						Bill		06/01/2002				Silicon City				ATP Program				Accounts Payable		2,469.50		2,469.50	c8
186	186						Bill		06/02/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
187	187						Bill		06/02/2002		22040480		american media systems inc		fan samples		ATP Program				Accounts Payable		431.62		431.62	c16
188	188						Bill		06/02/2002		22040517		american media systems inc				ATP Program				Accounts Payable		409.00		409.00	c8
189	189						Bill		06/02/2002		22040511		american media systems inc				ATP Program				Accounts Payable		236.00		236.00	c8
190	190						Bill		06/03/2002		AAAI1155		Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		3,341.60	over
191	191						Bill		06/03/2002		AAAI1155		Silicon City		barcode tables		ATP Program				Accounts Payable		125.00		30.07	over
192	192						Bill		06/03/2002		AAAI1155		Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		1,551.40	over
193	193						Bill		06/03/2002		AAAI1155		Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		47.50	over
194	194						Bill		06/03/2002		pro forma		Frozencpu.com				ATP Program				Accounts Payable		608.33		608.33	c16
195	195						Credit Card Charge		06/09/2002				Homefront Hardware		378349017216008 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		318.89		318.89	c16
196	196						Credit Card Charge		06/11/2002				tecra tools		378349017216008 TECRA TOOLS INC DEN		ATP Program				AMERICAN EXPRESS -17006		247.30		247.30	ex
197	197						Credit Card Charge		06/11/2002				ANTEC		n		ATP Program				AMERICAN EXPRESS -17006		32.54		32.54	c16
198	198						Credit Card Charge		06/11/2002				Jensen Tools Inc		VOID:		ATP Program		√		AMERICAN EXPRESS -17006		0.00		0.00	n/a
199	199						Credit Card Charge		06/11/2002				Micromark tools		378349017216008 MICRO MARK 800-225		ATP Program				AMERICAN EXPRESS -17006		139.95		139.95	c3
200	200						Credit Card Charge		06/12/2002				Jensen Tools Inc		378349017216008 JENSEN TOOLS INC. PHO		ATP Program				AMERICAN EXPRESS -17006		949.80		949.80	ex
201	201						Credit Card Charge		06/13/2002				Homefront Hardware		378349017216008 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		24.01		24.01	pwr1
202	202						Credit Card Charge		06/19/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		225.00		225.00	c3
203	203						Credit Card Charge		06/20/2002				Rackit Technology Corp.				ATP Program				AMERICAN EXPRESS -17006		1,366.00		1,366.00	pwr3
204	204						Credit Card Charge		06/20/2002				NIST ATP customer		378349017216008 RADIO SHACK NEW Y		ATP Program				AMERICAN EXPRESS -17006		33.93		33.93	ex
205	205						Credit Card Charge		06/22/2002				NIST ATP customer		cable		ATP Program				AMERICAN EXPRESS -17006		44.94		44.94	ex
206	206						Bill		07/01/2002		606690		PennieEdmonds				ATP Program				Accounts Payable		215.00		215.00	c0
207	207						Credit Card Charge		07/01/2002				NIST ATP customer		378349017216008 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		58.60		58.60	pwr2
208	208						Bill		07/02/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,450.00	c8
209	209						Bill		07/02/2002		AAAI1161		Silicon City				ATP Program				Accounts Payable		366.56		366.56	c3
210	210						Credit Card Charge		07/04/2002				Kips Bay Hardware				ATP Program				AMERICAN EXPRESS -17006		54.06		54.06	pwr1
211	211						Bill		07/05/2002		228288		Vision Shape		AIM 2400 scanner		ATP Program				Accounts Payable		6,643.25		1,643.25	scnr
212	212						Credit Card Charge		07/05/2002				OFFICE DEPOT		378349017216008 OFFICE DEPOT, INC. NEW		ATP Program				AMERICAN EXPRESS -17006		349.97		349.97	printer
213	213						Bill		07/06/2002		AAAI1155		Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		526.45	over
214	214						Bill		07/06/2002		AAAI1155		Silicon City		barcode tables		ATP Program				Accounts Payable		125.00		4.74	over
215	215						Bill		07/06/2002		AAAI1155		Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		244.42	over
216	216						Bill		07/06/2002		AAAI1155		Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		7.48	over
217	217						Bill		07/06/2002		AAAI1163		Silicon City				ATP Program				Accounts Payable		15,315.87		315.87	over
218	218						Credit Card Charge		07/06/2002				Homefront Hardware				ATP Program				AMERICAN EXPRESS -17006		448.17		448.17	ac

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
219	219						Bill		07/13/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
220	220						Bill		07/13/2002		AAAI1168		NIST ATP customer				ATP Program				Accounts Payable		1,560.98		1,560.98	c8
221	221						Bill		07/13/2002		AAAI1177		Silicon City				ATP Program				Accounts Payable		808.66		808.66	c8
222	222						Bill		07/13/2002		AAAI1178		Silicon City				ATP Program				Accounts Payable		336.59		336.59	c16
223	223						Bill		07/20/2002		52		NIST ATP customer		cooling components		ATP Program				Accounts Payable		237.50		237.50	c16
224	224						Check		07/28/2002				Frozencpu.com		cancelation of xfer						PayPal		1.00		1.00	c16
225	225						Check		07/29/2002				Frozencpu.com		fan parts		ATP Program				PayPal		62.08		62.08	c16
226	226						Deposit		07/29/2002				Frozencpu.com		sales tax refund		ATP Program				PayPal		-4.60		-4.60	c16
227	227						Check		07/30/2002				Steve Booth		magellen mouse, used / DBK ADD		ATP Program				PayPal		85.00		85.00	c4
228	228						Deposit		07/31/2002				Frozencpu.com		cancelation of xacation						PayPal		-1.00		-1.00	c16
229	229						General Journal		08/01/2002				Karron DB (VENDOR)		DBK Inv. 119						NIST		1,208.21		1,208.21	c2
230	230						General Journal		08/01/2002				Karron DB (VENDOR)		Credit						NIST		-100.00		-100.00	c2
231	231						Bill		08/02/2002		228288		Vision Shape		AIM 2400 scanner		ATP Program				Accounts Payable		6,643.25		3,000.00	scnr
232	232						Bill		08/02/2002				General Computer and Service		Inv # 607627		ATP Program				Accounts Payable		396.00		396.00	c15
233	233						Bill		08/03/2002		AAAI1163		Silicon City				ATP Program				Accounts Payable		15,315.87		1,000.00	over
234	234						Check		08/05/2002				Arthur Corliss		scanners		ATP Program				PayPal		80.00		80.00	scnr
235	235						Bill		08/07/2002		AAAI1165		NIST ATP customer		SGI F220 display		ATP Program				Accounts Payable		3,890.00		3,890.00	c4
236	236						Bill		08/07/2002		AAAI1165		NIST ATP customer		sgi octane memory		ATP Program				Accounts Payable		1,663.00		1,663.00	c4
237	237						Credit Card Charge		08/11/2002				Homefront Hardware				ATP Program				AMERICAN EXPRESS -17006		264.81		264.81	pwr1
238	238						Deposit		08/13/2002				american media systems inc		Refund		ATP Program				NIST ATP DMT Program		-370.00		-370.00	c2
239	239						Credit Card Charge		08/13/2002				NIST ATP customer		378349017217006 Cables America DAYTON		ATP Program				AMERICAN EXPRESS -17006		99.64		99.64	ex
240	240						Credit Card Charge		08/27/2002				NIST ATP customer		378349017217006 Cables America DAYTON		ATP Program				AMERICAN EXPRESS -17006		141.66		141.66	ex
241	241						Deposit		08/29/2002				General Computer and Service		Refund for all credit		ATP Program				NIST ATP DMT Program		-1,181.79		-1,181.79	c8
242	242						Credit Card Charge		08/29/2002				NIST ATP customer		378349017217006 OFFICE DEPOT, INC. NEW		ATP Program				AMERICAN EXPRESS -17006		340.45		340.45	printer
243	243						General Journal		09/03/2002				Karron DB (VENDOR)		DBK Inv. 70.27						NIST		70.27		70.27	c4,c7
244	244						Credit Card Charge		09/05/2002				NIST ATP customer		mounting brackets		ATP Program				AMERICAN EXPRESS -17006		1.26		1.26	c7
245	245						Credit Card Charge		09/06/2002				NIST ATP customer		378349017217006 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		69.64		69.64	over
246	246						Bill		09/11/2002		AAAI1155		Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		668.32	over
247	247						Bill		09/11/2002		AAAI1155		Silicon City		barcode lables		ATP Program				Accounts Payable		125.00		6.01	over
248	248						Bill		09/11/2002		AAAI1155		Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		310.28	over
249	249						Bill		09/11/2002		AAAI1155		Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		9.50	over
250	250						Bill		09/11/2002		228288		Vision Shape		AIM 2400 scanner		ATP Program				Accounts Payable		6,643.25		2,000.00	scnr
251	251						Bill		09/11/2002		AAAI1190		Silicon City				ATP Program				Accounts Payable		570.00		570.00	c15
252	252						Bill		09/11/2002		607791		NIST ATP customer		logitech freedom optical keyboards		ATP Program				Accounts Payable		190.00		190.00	c8
253	253						Bill		09/12/2002		DBK01		NIST ATP customer		American Media Systems / Replacement fants fo		ATP Program				Accounts Payable		322.99		322.99	c8
254	254						Bill		09/12/2002		DBK02		NIST ATP customer		Office Depot / DDS2 TAPES		ATP Program				Accounts Payable		39.96		39.96	c2
255	255						Bill		09/12/2002		DBK05		NIST ATP customer		tape autoloader + magazine		ATP Program				Accounts Payable		360.00		360.00	c2
256	256						Credit Card Charge		09/13/2002				Kips Bay Hardware		378349017216008 KIPS BAY HARDWARE TVN		ATP Program				AMERICAN EXPRESS -17006		34.38		34.38	c2
257	257						Bill		09/15/2002				SGI		DBK to have invoice reduced by this amount		ATP Program				Accounts Payable		-5,991.50		-5,991.50	c4
258	258						Bill		09/15/2002				SGI		Amount of original invoice		ATP Program				Accounts Payable		30,491.50		5,991.50	c4
259	259						Credit Card Charge		09/17/2002				NIST ATP customer		378349017216008 RADIO SHACK NEW Y		ATP Program				AMERICAN EXPRESS -17006		99.68		99.68	ex
260	260						Credit Card Charge		09/18/2002				NIST ATP customer		cable for tablet		ATP Program				AMERICAN EXPRESS -17006		32.48		32.48	c4
261	261						Bill		09/19/2002		AAAI1199		Silicon City				ATP Program				Accounts Payable		1,305.00		1,305.00	c15
262	262						Bill		09/19/2002		AAAI1197		Silicon City				ATP Program				Accounts Payable		2,447.11		2,447.11	c15
263	263						Credit Card Charge		09/20/2002				Cables America		cables		ATP Program				AMERICAN EXPRESS -17006		145.67		145.67	ex
264	264						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		84.31	c4
265	265						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		75.10	c4
266	266						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		60.57	c4
267	267						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		196.84	c4
268	268						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		581.43	c4
269	269						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		126.46	c4
270	270						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		2,906.43	c4
271	271						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		1,211.31	c4
272	272						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		1,090.18	c4
273	273						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		3,052.52	c4
274	274						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		109.01	c4
275	275						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		581.43	c4
276	276						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		2,179.63	c4
277	277						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		22,274.29	c4
278	278						Bill		09/27/2002				SGI		Octane2 Dual V12 Graphics w/DCD on one head		ATP Program				Accounts Payable		61,295.00		281.63	c4
279	279						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-22,274.29	c4
280	280						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-2,179.64	c4
281	281						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-581.43	c4
282	282						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-281.63	c4
283	283						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-109.02	c4
284	284						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-225.30	c4
285	285						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-3,052.52	c4
286	286						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-1,090.18	c4
287	287						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-436.07	c4
288	288						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-181.70	c4
289	289						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-181.70	c4
290	290						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-2,569.20	c4
291	291						Bill		09/27/2002				SGI		Contribution by SGI (50%)		ATP Program				Accounts Payable		-36,777.00		-581.43	c4

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
292	292						Bill		09/27/2002			SGI		Contribution by SGI (60%)		ATP Program				Accounts Payable		-36,777.00		-126.46	c4
293	293						Bill		09/27/2002			SGI		Contribution by SGI (60%)		ATP Program				Accounts Payable		-36,777.00		-2,906.43	c4
294	294						Bill		09/30/2002		AAAI1155	Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		9,356.49	over
295	295						Bill		09/30/2002		AAAI1155	Silicon City		barcode lables		ATP Program				Accounts Payable		125.00		84.18	over
296	296						Bill		09/30/2002		AAAI1155	Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		4,343.90	over
297	297						Bill		09/30/2002		AAAI1155	Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		133.02	over
298	298						Bill		09/30/2002		607976	General Computer and Service		Pentium 4 processor		ATP Program				Accounts Payable		1,200.00		1,200.00	c15
299	299						Various					CASI Development		Difference in CASI Development Entries												1,965.86	c7
300	300			Total Hardware																					202,119.93	
301	301			Service																						
302	302						Bill		10/26/2001			NIST ATP customer		DNS registration		ATP Program				Accounts Payable		70.00		70.00	c5
303	303						Bill		11/08/2001			One Stop Business Machine		overhaul hplj4 printer		ATP Program				Accounts Payable		317.17		317.17	c9
304	304						Bill		03/29/2002		AAAI1097	Silicon City		hot swap bays not working		ATP Program				Accounts Payable		713.36		713.36	c1
305	305						Bill		07/12/2002			One Stop Business Machine				ATP Program				Accounts Payable		107.17		107.17	c9
306	306						Bill		08/07/2002		AAAI1187	Silicon City				ATP Program				Accounts Payable		111.99		111.99	c1
307	307						Bill		09/30/2002		607660	Gurfein Customer		repair gurfein computer		ATP Program				Accounts Payable		105.00		105.00	c16
308	308			Total Service																					1,424.69	
309	309			Software																						
310	310						Bill		10/26/2001		605234	General Computer and Service		ms windows 2000 pro		ATP Program				Accounts Payable		278.00		278.00	soft
311	311						Credit Card Charge		11/09/2001			Winzip Software		winzip		ATP Program				AMERICAN EXPRESS -17006		29.00		29.00	soft
312	312						Credit Card Charge		11/09/2001			Digital River		software		ATP Program				AMERICAN EXPRESS -17006		107.90		107.90	soft
313	313						Bill		11/13/2001		AAAL1072	Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		178.61	ex
314	314						Bill		11/13/2001		AAAL1072	Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		442.35	ex
315	315						Bill		11/14/2001		605391	General Computer and Service		win98 bootable disk		ATP Program				Accounts Payable		99.00		99.00	soft
316	316						Bill		11/14/2001		695422	General Computer and Service		ms visual studio cd		ATP Program				Accounts Payable		480.00		480.00	soft
317	317						Bill		11/20/2001		605374	General Computer and Service		wintel os software		ATP Program				Accounts Payable		1,435.00		1,435.00	soft
318	318						Bill		11/20/2001		AAAL1072	Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		77.67	ex
319	319						Bill		11/20/2001		605566	General Computer and Service		ms project management software		ATP Program				Accounts Payable		480.00		480.00	soft
320	320						Bill		12/22/2001		AAAL1072	Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		776.74	ex
321	321						Credit Card Charge		01/04/2002			Data Vision Computer		-		ATP Program				AMERICAN EXPRESS -17006		119.00		119.00	soft
322	322						Bill		01/10/2002		AAAL1072	Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		462.20	ex
323	323						Credit Card Charge		03/22/2002			Adobe Systems		378349017215000 WWW.ADOBE.COM/STORE		ATP Program				AMERICAN EXPRESS -17006		767.39		767.39	scnr
324	324						Credit Card Charge		03/28/2002			Digital River				ATP Program				AMERICAN EXPRESS -17006		72.92		72.92	scnr
325	325						Bill		03/30/2002		AAAL1072	Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		12.43	ex
326	326						Credit Card Charge		04/14/2002			Win Drivers.com				ATP Program				AMERICAN EXPRESS -17006		22.95		22.95	ex
327	327						Credit Card Charge		05/03/2002			MCAFEE		antivirus		ATP Program				AMERICAN EXPRESS -17006		41.54		41.54	soft
328	328						Credit Card Charge		05/06/2002			Intuit		qb premier 2002		ATP Program				AMERICAN EXPRESS -17006		1,634.52		1,634.52	soft
329	329						Credit Card Charge		05/07/2002			Element5 Software		378349017215000 GETINFO.ELEMENT5.COM		ATP Program				AMERICAN EXPRESS -17006		15.63		15.63	soft
330	330						Credit Card Charge		05/08/2002			techalchemy software		378349017215000 TECHALCHEMY LLC HUN		ATP Program				AMERICAN EXPRESS -17006		34.95		34.95	soft
331	331						Credit Card Charge		05/08/2002			Regsoft		378349017215000 REGSOFT.COM, INC. 877-		ATP Program				AMERICAN EXPRESS -17006		32.94		32.94	soft
332	332						Credit Card Charge		05/08/2002			Win Drivers.com		378349017215000 WNT*REG.NET SW SALES8		ATP Program				AMERICAN EXPRESS -17006		34.95		34.95	soft
333	333						Credit Card Charge		05/10/2002			Real Audio Video Networks		378349017215000 REAL GOLDPASS NOV 206		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
334	334						Credit Card Charge		05/10/2002			Intuit		378349017215000 INTUIT SOFTWRE SUPP80		ATP Program				AMERICAN EXPRESS -17006		744.46		744.46	soft
335	335						Credit Card Charge		05/12/2002			NAIE Store		378349017216008 NAIESTORE 408-988-		ATP Program				AMERICAN EXPRESS -17006		49.73		49.73	soft
336	336						Credit Card Charge		05/13/2002			Intuit		378349017216008 INTUIT SOFTWRE SUPP80		ATP Program				AMERICAN EXPRESS -17006		343.62		343.62	soft
337	337						Credit Card Charge		05/15/2002			Roxio Software		cd burner		ATP Program				AMERICAN EXPRESS -17006		105.90		105.90	soft
338	338						Credit Card Charge		05/15/2002			Regsoft				ATP Program				AMERICAN EXPRESS -17006		25.00		25.00	soft
339	339						Credit Card Charge		05/16/2002			runtime software		378349017216008 RUNTIME SOFTWARE LLC		ATP Program				AMERICAN EXPRESS -17006		159.00		159.00	soft
340	340						Credit Card Charge		05/21/2002			EACCELERATION CORP. 800-754-1204		378349017216008 EACCELERATION CORP. 8		ATP Program				AMERICAN EXPRESS -17006		34.00		34.00	soft
341	341						Credit Card Credit		05/21/2002			Intuit		378349017216008 INTUIT SOFTWRE SUPP80		ATP Program				AMERICAN EXPRESS -17006		-1,623.70		-1,623.70	soft
342	342						Bill		05/22/2002		606964	General Computer and Service				ATP Program				Accounts Payable		127.00		127.00	soft
343	343						Bill		05/22/2002			General Computer and Service				ATP Program				Accounts Payable		179.00		179.00	soft
344	344						Bill		05/24/2002		AAAI1150	Silicon City		Virus software		ATP Program				Accounts Payable		140.00		140.00	soft
345	345						Credit Card Charge		05/27/2002			PC Modifications				ATP Program				AMERICAN EXPRESS -17006		96.90		96.90	soft
346	346						Credit Card Charge		05/30/2002			Jasc software		378349017216008 JASC SOFTWARE INC 952		ATP Program				AMERICAN EXPRESS -17006		19.00		19.00	soft
347	347						Credit Card Charge		06/02/2002			MCAFEE		virus		ATP Program				AMERICAN EXPRESS -17006		31.15		31.15	soft
348	348						Credit Card Charge		06/10/2002			Real Audio Video Networks		378349017216008 REAL GOLDPASS NOV 206		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
349	349						Credit Card Charge		06/22/2002			NIST ATP customer		update ocr package		ATP Program				AMERICAN EXPRESS -17006		68.94		68.94	soft
350	350						Bill		07/01/2002		607268	General Computer and Service				ATP Program				Accounts Payable		179.00		179.00	soft
351	351						Bill		07/01/2002		607213	General Computer and Service				ATP Program				Accounts Payable		749.00		749.00	soft
352	352						Credit Card Charge		07/04/2002			NIST ATP customer		378349017216008 MICROSOFT TECH SUPPOI		ATP Program				AMERICAN EXPRESS -17006		245.00		245.00	soft
353	353						Credit Card Charge		07/10/2002			NIST ATP customer		378349017217006 REAL GOLDPASS NOV 206		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
354	354						General Journal		08/01/2002			Karron DB (VENDOR)		DBK Inv. 118							NIST		199.84		199.84	soft
355	355						General Journal		08/01/2002			Karron DB (VENDOR)		DBK Inv. 117							NIST		1,024.75		1,024.75	soft
356	356						Credit Card Charge		08/02/2002			techalchemy software				ATP Program				AMERICAN EXPRESS -17006		36.00		36.00	soft
357	357						Credit Card Charge		08/05/2002			www.esellerate		378349017217006 WWW.ESELLERATE-SALES		ATP Program				AMERICAN EXPRESS -17006		19.95		19.95	soft
358	358						Credit Card Charge		08/11/2002			Real Audio Video Networks				ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
359	359						Credit Card Charge		08/14/2002			Apple Computers		378349017217006 APPLE COMPUTER 800-4		ATP Program				AMERICAN EXPRESS -17006		32.46		32.46	soft
360	360						Credit Card Charge		08/26/2002			Regsoft		378349017217006 REGSOFT.COM, INC. 877-		ATP Program				AMERICAN EXPRESS -17006		39.95		39.95	soft
361	361						Credit Card Charge		08/26/2002			Regsoft		378349017217006 REGSOFT.COM, INC. 877-		ATP Program				AMERICAN EXPRESS -17006		19.95		19.95	soft
362	362						Credit Card Charge		09/10/2002			Real Audio Video Networks		download service		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
363	363						Credit Card Charge		09/14/2002				NIST ATP customer		DiskShare NFS Server		ATP Program				AMERICAN EXPRESS -17006		159.00		159.00	c8
364	364						Credit Card Charge		09/14/2002				NIST ATP customer		Premium Maintenance		ATP Program				AMERICAN EXPRESS -17006		99.00		99.00	soft
365	365						General Journal		09/30/2002						DBK Inv. 163		ATP Program				Capital Loan		239.37		239.37	soft
366	366						General Journal		09/30/2002						can't find this		ATP Program				Software		314.49		314.49	soft
367	367			Total Software																					11,543.20	
368	368			Total Computer																					224,161.21	
369	369	TOTAL																							224,161.21	

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
1		c1	ex .	c2	proj	c4	pwr1	pwr2	pwr3	soft	screen	ac	over	cam	c8	rose	c52	c2,c12,c13	c12,c13	c3	c7	c12	c13	printer	c11
2		16541.82	20129.13	14314.15	3819.21	11305.22	958.82	216.6	1375.36	8606.94	14.26	4963.33	22085.23	1519.95	30555.91	38	4,021.00	22066	3527.98	1306.25	12053.94	3573.59	3284.65	898.65	1171.66
3		c1	ex	c2	proj	c4	pwr1	pwr2	pwr3	soft	screen	ac	over	cam	c8	rose	c52	c2,c12,c13	c12,c13	c3	c7	c12	c13	printer	c11	
4		540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	67.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		0	0	129.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	325.34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	3.27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		0	0	0	0	335	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		0	0	0	0	0	181.45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	24.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		0	0	0	0	0	0	0	9.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		0	0	0	0	0	0	30.69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	66.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	47.85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	149.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	29.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	14.26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	-51.5	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	850.99	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	39.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	-34.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	-29.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	34.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	67.48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		0	0	0	0	0	0	27.37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		0	0	0	0	0	0	0	0	0	0	1995	0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	23.01	0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	20.81	0	0	0	0	0	0	0	0	0	0	0	0	0
34		0	0	0	0	0	0	0	0	0	0	2.37	0	0	0	0	0	0	0	0	0	0	0	0	0
35		0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	140.67	0	0	0	0	0	0	0	0	0	0	0	0	0
37		0	0	0	0	0	0	0	0	0	0	0	34.36	0	0	0	0	0	0	0	0	0	0	0	0
38		0	0	0	0	0	0	0	0	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	0
39		0	222.69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		0	34.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		0	72.87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		0	52.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		0	0	0	97.91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44		0	0	0	0	0	0	0	0	0	0	0	0	1519.95	0	0	0	0	0	0	0	0	0	0	0
45		0	0	0	0	0	0	0	0	0	0	178.87	0	0	0	0	0	0	0	0	0	0	0	0	0
46		0	0	0	0	0	0	0	0	0	0	173.92	0	0	0	0	0	0	0	0	0	0	0	0	0
47		0	0	0	0	0	0	0	0	0	0	46.51	0	0	0	0	0	0	0	0	0	0	0	0	0
48		0	139.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51		0	0	198	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52		0	0	0	0	0	0	0	0	0	0	0	0	0	3063	0	0	0	0	0	0	0	0	0	0
53		3294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54		0	0	0	0	0	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	0	0	0
55		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	146	0	0	0	0	0	0	0	0
56		0	0	4580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3695.15	0	0	0	0	0	0	0
58		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3000	0	0	0	0	0	0
59		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	254.98	0	0	0	0	0	0
60		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	0	0
61		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	255	0	0	0	0	0	0
62		0	343.59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		0	2106.23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		0	5216.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65		0	0	0	0	14.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66		0	0	0	0	36.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67		0	-14.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68		0	-178.61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69		0	-2106.23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70		0	-5216.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71		0	-442.35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72		0	-36.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
73		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	299.74	0	0	0	0	0
74		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	277	0	0	0	0	0
75		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	915.96	0	0	0	0
76		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6.37	0	0	0	0
77		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	390	0	0	0
78		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63	0	0	0
79		0	0	0	0	0	79.33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80		3348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81		178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82		0	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113.65	0	0
84		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	358	0	0
85		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69	0	0	0
86		0	563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87		0	48.71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88		0	-3.71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89		0	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	119.45	0
92		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	919.58	0	0	0	0	-54.11	0
93		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7451.27	0	0	0	0	0	0
94		0	0	3227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1338	0	0
96		0	130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97		0	0	0	0	0	0	0	0	0	0	123.71	0	0	0	0	0	0	0	0	0	0	0	0	0
98		0	0	0	0	0	0	0	0	0	0	10.8	0	0	0	0	0	0	0	0	0	0	0	0	0
99		0	0	0	0	0	21.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100		0	0	0	0	0	0	0	0	0	0	0	0	0	623	0	0	0	0	0	0	0	0	0	0
101		0	9159.53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63.73
103		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104		92.98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105		98.49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1774	0	0	0
107		0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108		0	0	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109		0	0	350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110		0	0	0	0	0	0	0	0	0	0	0	0	0	425	0	0	0	0	0	0	0	0	0	0
111		0	0	1226.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112		0	5450.37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37.93
114		5301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117		0	20.45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118		518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119		0	0	0	0	0	0	0	0	0	0	0	0	0	-518	0	0	0	0	0	0	0	0	0	0
120		0	0	0	0	0	218.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121		0	0	0	0	0	0	75.75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10000	0	0	0	0	0	0
123		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124		0	0	295	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125		0	0	0	0	0	0	0	0	0	0	0	0	0	585	0	0	0	0	0	0	0	0	0	0
126		0	0	0	0	0	0	0	0	0	0	0	0	0	1267	0	0	0	0	0	0	0	0	0	0
127		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
128		0	0	0	0	975	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129		0	0	0	0	2152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130		0	0	0	0	10.83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131		0	89.99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1070
133		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171.29	0	0	0	0
135		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3875	0	0	0	0	0	0	0
138		0	0	0	0	1005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139		0	0	0	0	1849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140		0	0	0	3122.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141		0	146.55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142		0	0	0	0	1.02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144		1540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145		0	0	0	31.38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
146		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3326	0	0	0	0
147		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	385	0	0
148		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6600	0	0	0	0
149		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-6600	0	0	0	0
150		389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	956	0	0
152		0	0	344	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
153		0	0	678	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	948	0	0	0
155		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
156		0	0	0	0	0	0	0	0	0	0	0	0	0	370	0	0	0	0	0	0	0	0	0	0
157		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4400	0	0	0	0
158		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
159		0	0	0	0	0	0	0	0	0	0	0	0	0	88	0	0	0	0	0	0	0	0	0	0
160		0	0	0	0	0	0	0	0	0	0	0	0	0	12.59	0	0	0	0	0	0	0	0	0	0
161		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
162		0	0	0	0	0	0	0	0	0	0	0	0	0	176	0	0	0	0	0	0	0	0	0	0
163		0	0	0	0	0	0	0	0	0	0	0	0	0	2335	0	0	0	0	0	0	0	0	0	0
164		0	0	0	0	0	0	0	0	0	0	0	0	0	623	0	0	0	0	0	0	0	0	0	0
165		0	0	0	0	1155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166		237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168		0	0	0	0	0	0	0	0	0	0	0	0	0	5000	0	0	0	0	0	0	0	0	0	0
169		0	0	0	0	0	0	0	0	0	0	0	0	0	881.98	0	0	0	0	0	0	0	0	0	0
170		0	345.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
171		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	142.89	0
172		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
173		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154	0	0
175		0	0	0	0	0	0	0	0	0	0	0	12000	0	0	0	0	0	0	0	0	0	0	0	0
176		0	0	0	0	0	0	0	0	0	0	0	-12000	0	0	0	0	0	0	0	0	0	0	0	0
177		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	329.59	0	0	0
178		0	0	1857.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
179		0	0	0	0	0	0	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0
180		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1267.2	0	0	0	0
181		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
184		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
185		0	0	0	0	0	0	0	0	0	0	0	0	0	2469.5	0	0	0	0	0	0	0	0	0	0
186		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
187		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
188		0	0	0	0	0	0	0	0	0	0	0	0	0	409	0	0	0	0	0	0	0	0	0	0
189		0	0	0	0	0	0	0	0	0	0	0	0	0	236	0	0	0	0	0	0	0	0	0	0
190		0	0	0	0	0	0	0	0	0	0	0	3341.6	0	0	0	0	0	0	0	0	0	0	0	0
191		0	0	0	0	0	0	0	0	0	0	0	30.07	0	0	0	0	0	0	0	0	0	0	0	0
192		0	0	0	0	0	0	0	0	0	0	0	1551.4	0	0	0	0	0	0	0	0	0	0	0	0
193		0	0	0	0	0	0	0	0	0	0	0	47.5	0	0	0	0	0	0	0	0	0	0	0	0
194		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
195		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196		0	247.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
197		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
198		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
199		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139.95	0	0	0	0
200		0	949.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201		0	0	0	0	0	24.01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	225	0	0	0	0
203		0	0	0	0	0	0	0	1366	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204		0	33.93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
205		0	44.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
207		0	0	0	0	0	0	58.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208		0	0	0	0	0	0	0	0	0	0	0	0	0	2450	0	0	0	0	0	0	0	0	0	0
209		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.56	0	0	0	0
210		0	0	0	0	0	54.06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
212		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	349.97	0
213		0	0	0	0	0	0	0	0	0	0	0	526.45	0	0	0	0	0	0	0	0	0	0	0	0
214		0	0	0	0	0	0	0	0	0	0	0	4.74	0	0	0	0	0	0	0	0	0	0	0	0
215		0	0	0	0	0	0	0	0	0	0	0	244.42	0	0	0	0	0	0	0	0	0	0	0	0
216		0	0	0	0	0	0	0	0	0	0	0	7.48	0	0	0	0	0	0	0	0	0	0	0	0
217		0	0	0	0	0	0	0	0	0	0	0	315.87	0	0	0	0	0	0	0	0	0	0	0	0
218		0	0	0	0	0	0	0	0	0	0	448.17	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
219		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
220		0	0	0	0	0	0	0	0	0	0	0	0	0	1560.98	0	0	0	0	0	0	0	0	0	0
221		0	0	0	0	0	0	0	0	0	0	0	0	0	808.66	0	0	0	0	0	0	0	0	0	0
222		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
223		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
224		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227		0	0	0	0	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
229		0	0	1208.21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230		0	0	-100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233		0	0	0	0	0	0	0	0	0	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	0
234		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235		0	0	0	0	3890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236		0	0	0	0	1663	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237		0	0	0	0	0	264.81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238		0	0	-370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239		0	99.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240		0	141.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
241		0	0	0	0	0	0	0	0	0	0	0	0	0	-1181.79	0	0	0	0	0	0	0	0	0	0
242		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	340.45	0
243		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
244		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.26	0	0	0	0
245		0	0	0	0	0	0	0	0	0	0	0	69.64	0	0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0	0	668.32	0	0	0	0	0	0	0	0	0	0	0	0
247		0	0	0	0	0	0	0	0	0	0	0	6.01	0	0	0	0	0	0	0	0	0	0	0	0
248		0	0	0	0	0	0	0	0	0	0	0	310.28	0	0	0	0	0	0	0	0	0	0	0	0
249		0	0	0	0	0	0	0	0	0	0	0	9.5	0	0	0	0	0	0	0	0	0	0	0	0
250		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252		0	0	0	0	0	0	0	0	0	0	0	0	0	190	0	0	0	0	0	0	0	0	0	0
253		0	0	0	0	0	0	0	0	0	0	0	0	0	322.99	0	0	0	0	0	0	0	0	0	0
254		0	0	39.96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255		0	0	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256		0	0	34.38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
257		0	0	0	0	-5991.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
258		0	0	0	0	5991.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
259		0	99.68	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260		0	0	0	0	32.48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
263		0	145.67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	84.31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
265		0	0	0	0	75.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266		0	0	0	0	60.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267		0	0	0	0	196.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268		0	0	0	0	581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269		0	0	0	0	126.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270		0	0	0	0	2908.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271		0	0	0	0	1211.31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272		0	0	0	0	1090.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273		0	0	0	0	3052.52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
274		0	0	0	0	109.01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
275		0	0	0	0	581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
276		0	0	0	0	2179.83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
277		0	0	0	0	22274.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
278		0	0	0	0	281.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
279		0	0	0	0	-22274.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280		0	0	0	0	-2179.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281		0	0	0	0	-581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
282		0	0	0	0	-281.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
283		0	0	0	0	-109.02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
284		0	0	0	0	-225.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
285		0	0	0	0	-3052.52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
286		0	0	0	0	-1090.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
287		0	0	0	0	-436.07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
288		0	0	0	0	-181.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
289		0	0	0	0	-181.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290		0	0	0	0	-2569.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291		0	0	0	0	-581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
292		0	0	0	0	-126.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
293		0	0	0	0	-2906.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
294		0	0	0	0	0	0	0	0	0	0	0	9356.49	0	0	0	0	0	0	0	0	0	0	0	0
295		0	0	0	0	0	0	0	0	0	0	0	84.18	0	0	0	0	0	0	0	0	0	0	0	0
296		0	0	0	0	0	0	0	0	0	0	0	4343.9	0	0	0	0	0	0	0	0	0	0	0	0
297		0	0	0	0	0	0	0	0	0	0	0	133.02	0	0	0	0	0	0	0	0	0	0	0	0
298		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
299		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1965.86	0	0	0	0
300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
301		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304		713.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
305		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
306		111.99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
308		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310		0	0	0	0	0	0	0	0	278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311		0	0	0	0	0	0	0	0	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312		0	0	0	0	0	0	0	0	107.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313		0	178.61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
314		0	442.35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
315		0	0	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
316		0	0	0	0	0	0	0	0	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317		0	0	0	0	0	0	0	0	1435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318		0	77.87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
319		0	0	0	0	0	0	0	0	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320		0	776.74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
321		0	0	0	0	0	0	0	0	119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
322		0	462.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
323		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
324		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
325		0	12.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
326		0	22.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
327		0	0	0	0	0	0	0	0	41.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
328		0	0	0	0	0	0	0	0	1834.52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
329		0	0	0	0	0	0	0	0	15.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330		0	0	0	0	0	0	0	0	34.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331		0	0	0	0	0	0	0	0	32.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
332		0	0	0	0	0	0	0	0	34.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
333		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334		0	0	0	0	0	0	0	0	744.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
335		0	0	0	0	0	0	0	0	49.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
336		0	0	0	0	0	0	0	0	343.62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
337		0	0	0	0	0	0	0	0	105.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
338		0	0	0	0	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339		0	0	0	0	0	0	0	0	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340		0	0	0	0	0	0	0	0	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341		0	0	0	0	0	0	0	0	-1623.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
342		0	0	0	0	0	0	0	0	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343		0	0	0	0	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
344		0	0	0	0	0	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
345		0	0	0	0	0	0	0	0	96.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
346		0	0	0	0	0	0	0	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347		0	0	0	0	0	0	0	0	31.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
348		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
349		0	0	0	0	0	0	0	0	68.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350		0	0	0	0	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
351		0	0	0	0	0	0	0	0	749	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
352		0	0	0	0	0	0	0	0	245	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
353		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354		0	0	0	0	0	0	0	0	199.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
355		0	0	0	0	0	0	0	0	1024.75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
356		0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
357		0	0	0	0	0	0	0	0	19.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
358		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
359		0	0	0	0	0	0	0	0	32.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360		0	0	0	0	0	0	0	0	39.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
361		0	0	0	0	0	0	0	0	19.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
362		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
363		0	0	0	0	0	0	0	0	0	0	0	0	0	159	0	0	0	0	0	0	0	0	0	0
364		0	0	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
365		0	0	0	0	0	0	0	0	239.37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
366		0	0	0	0	0	0	0	0	314.49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
367																									
368																									
369																									

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
1	c4,c7,c11	scnr	c17	c16	n/a	c0	c15	c4,c7	c5	c9		
2	4312	15583.13	5878.68	3340.03	0	215	5918.11	70.27	70	424.34		224161.21
3	c4,c7,c11	scnr	c17	c16	n/a	c0	c15	c4,c7	c5	c9		
4	0	0	0	0	0	0	0	0	0	0		
5	0	0	0	0	0	0	0	0	0	0		
6	0	0	0	0	0	0	0	0	0	0		
7	0	0	0	0	0	0	0	0	0	0		
8	0	0	0	0	0	0	0	0	0	0		
9	0	0	0	0	0	0	0	0	0	0		
10	0	0	0	0	0	0	0	0	0	0		
11	0	0	0	0	0	0	0	0	0	0		
12	0	0	0	0	0	0	0	0	0	0		
13	0	0	0	0	0	0	0	0	0	0		
14	0	0	0	0	0	0	0	0	0	0		
15	0	0	0	0	0	0	0	0	0	0		
16	0	0	0	0	0	0	0	0	0	0		
17	0	0	0	0	0	0	0	0	0	0		
18	0	0	0	0	0	0	0	0	0	0		
19	0	0	0	0	0	0	0	0	0	0		
20	0	0	0	0	0	0	0	0	0	0		
21	0	0	0	0	0	0	0	0	0	0		
22	0	0	0	0	0	0	0	0	0	0		
23	0	0	0	0	0	0	0	0	0	0		
24	0	0	0	0	0	0	0	0	0	0		
25	0	0	0	0	0	0	0	0	0	0		
26	0	0	0	0	0	0	0	0	0	0		
27	0	0	0	0	0	0	0	0	0	0		
28	0	0	0	0	0	0	0	0	0	0		
29	0	0	0	0	0	0	0	0	0	0		
30	0	0	0	0	0	0	0	0	0	0		
31	0	0	0	0	0	0	0	0	0	0		
32	0	0	0	0	0	0	0	0	0	0		
33	0	0	0	0	0	0	0	0	0	0		
34	0	0	0	0	0	0	0	0	0	0		
35	0	0	0	0	0	0	0	0	0	0		
36	0	0	0	0	0	0	0	0	0	0		
37	0	0	0	0	0	0	0	0	0	0		
38	0	0	0	0	0	0	0	0	0	0		
39	0	0	0	0	0	0	0	0	0	0		
40	0	0	0	0	0	0	0	0	0	0		
41	0	0	0	0	0	0	0	0	0	0		
42	0	0	0	0	0	0	0	0	0	0		
43	0	0	0	0	0	0	0	0	0	0		
44	0	0	0	0	0	0	0	0	0	0		
45	0	0	0	0	0	0	0	0	0	0		
46	0	0	0	0	0	0	0	0	0	0		
47	0	0	0	0	0	0	0	0	0	0		
48	0	0	0	0	0	0	0	0	0	0		
49	0	0	0	0	0	0	0	0	0	0		
50	0	0	0	0	0	0	0	0	0	0		
51	0	0	0	0	0	0	0	0	0	0		
52	0	0	0	0	0	0	0	0	0	0		
53	0	0	0	0	0	0	0	0	0	0		
54	0	0	0	0	0	0	0	0	0	0		
55	0	0	0	0	0	0	0	0	0	0		
56	0	0	0	0	0	0	0	0	0	0		
57	0	0	0	0	0	0	0	0	0	0		
58	0	0	0	0	0	0	0	0	0	0		
59	0	0	0	0	0	0	0	0	0	0		
60	0	0	0	0	0	0	0	0	0	0		
61	0	0	0	0	0	0	0	0	0	0		
62	0	0	0	0	0	0	0	0	0	0		
63	0	0	0	0	0	0	0	0	0	0		
64	0	0	0	0	0	0	0	0	0	0		
65	0	0	0	0	0	0	0	0	0	0		
66	0	0	0	0	0	0	0	0	0	0		
67	0	0	0	0	0	0	0	0	0	0		
68	0	0	0	0	0	0	0	0	0	0		
69	0	0	0	0	0	0	0	0	0	0		
70	0	0	0	0	0	0	0	0	0	0		
71	0	0	0	0	0	0	0	0	0	0		
72	0	0	0	0	0	0	0	0	0	0		

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
73	0	0	0	0	0	0	0	0	0	0		
74	0	0	0	0	0	0	0	0	0	0		
75	0	0	0	0	0	0	0	0	0	0		
76	0	0	0	0	0	0	0	0	0	0		
77	0	0	0	0	0	0	0	0	0	0		
78	0	0	0	0	0	0	0	0	0	0		
79	0	0	0	0	0	0	0	0	0	0		
80	0	0	0	0	0	0	0	0	0	0		
81	0	0	0	0	0	0	0	0	0	0		
82	0	0	0	0	0	0	0	0	0	0		
83	0	0	0	0	0	0	0	0	0	0		
84	0	0	0	0	0	0	0	0	0	0		
85	0	0	0	0	0	0	0	0	0	0		
86	0	0	0	0	0	0	0	0	0	0		
87	0	0	0	0	0	0	0	0	0	0		
88	0	0	0	0	0	0	0	0	0	0		
89	0	0	0	0	0	0	0	0	0	0		
90	0	0	0	0	0	0	0	0	0	0		
91	0	0	0	0	0	0	0	0	0	0		
92	0	0	0	0	0	0	0	0	0	0		
93	0	0	0	0	0	0	0	0	0	0		
94	0	0	0	0	0	0	0	0	0	0		
95	0	0	0	0	0	0	0	0	0	0		
96	0	0	0	0	0	0	0	0	0	0		
97	0	0	0	0	0	0	0	0	0	0		
98	0	0	0	0	0	0	0	0	0	0		
99	0	0	0	0	0	0	0	0	0	0		
100	0	0	0	0	0	0	0	0	0	0		
101	0	0	0	0	0	0	0	0	0	0		
102	0	0	0	0	0	0	0	0	0	0		
103	4312	0	0	0	0	0	0	0	0	0		
104	0	0	0	0	0	0	0	0	0	0		
105	0	0	0	0	0	0	0	0	0	0		
106	0	0	0	0	0	0	0	0	0	0		
107	0	0	0	0	0	0	0	0	0	0		
108	0	0	0	0	0	0	0	0	0	0		
109	0	0	0	0	0	0	0	0	0	0		
110	0	0	0	0	0	0	0	0	0	0		
111	0	0	0	0	0	0	0	0	0	0		
112	0	0	0	0	0	0	0	0	0	0		
113	0	0	0	0	0	0	0	0	0	0		
114	0	0	0	0	0	0	0	0	0	0		
115	0	713.28	0	0	0	0	0	0	0	0		
116	0	-713.29	0	0	0	0	0	0	0	0		
117	0	0	0	0	0	0	0	0	0	0		
118	0	0	0	0	0	0	0	0	0	0		
119	0	0	0	0	0	0	0	0	0	0		
120	0	0	0	0	0	0	0	0	0	0		
121	0	0	0	0	0	0	0	0	0	0		
122	0	0	0	0	0	0	0	0	0	0		
123	0	6419.57	0	0	0	0	0	0	0	0		
124	0	0	0	0	0	0	0	0	0	0		
125	0	0	0	0	0	0	0	0	0	0		
126	0	0	0	0	0	0	0	0	0	0		
127	0	0	1680	0	0	0	0	0	0	0		
128	0	0	0	0	0	0	0	0	0	0		
129	0	0	0	0	0	0	0	0	0	0		
130	0	0	0	0	0	0	0	0	0	0		
131	0	0	0	0	0	0	0	0	0	0		
132	0	0	0	0	0	0	0	0	0	0		
133	0	0	107.17	0	0	0	0	0	0	0		
134	0	0	0	0	0	0	0	0	0	0		
135	0	0	572.84	0	0	0	0	0	0	0		
136	0	0	431.92	0	0	0	0	0	0	0		
137	0	0	0	0	0	0	0	0	0	0		
138	0	0	0	0	0	0	0	0	0	0		
139	0	0	0	0	0	0	0	0	0	0		
140	0	0	0	0	0	0	0	0	0	0		
141	0	0	0	0	0	0	0	0	0	0		
142	0	0	0	0	0	0	0	0	0	0		
143	0	0	2530	0	0	0	0	0	0	0		
144	0	0	0	0	0	0	0	0	0	0		
145	0	0	0	0	0	0	0	0	0	0		

AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
0	0	0	0	0	0	0	0	0	0		

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
219	0	0	0	0	0	0	0	0	0	0		
220	0	0	0	0	0	0	0	0	0	0		
221	0	0	0	0	0	0	0	0	0	0		
222	0	0	0	336.59	0	0	0	0	0	0		
223	0	0	0	237.5	0	0	0	0	0	0		
224	0	0	0	1	0	0	0	0	0	0		
225	0	0	0	62.08	0	0	0	0	0	0		
226	0	0	0	-4.8	0	0	0	0	0	0		
227	0	0	0	0	0	0	0	0	0	0		
228	0	0	0	-1	0	0	0	0	0	0		
229	0	0	0	0	0	0	0	0	0	0		
230	0	0	0	0	0	0	0	0	0	0		
231	0	3000	0	0	0	0	0	0	0	0		
232	0	0	0	0	0	0	396	0	0	0		
233	0	0	0	0	0	0	0	0	0	0		
234	0	80	0	0	0	0	0	0	0	0		
235	0	0	0	0	0	0	0	0	0	0		
236	0	0	0	0	0	0	0	0	0	0		
237	0	0	0	0	0	0	0	0	0	0		
238	0	0	0	0	0	0	0	0	0	0		
239	0	0	0	0	0	0	0	0	0	0		
240	0	0	0	0	0	0	0	0	0	0		
241	0	0	0	0	0	0	0	0	0	0		
242	0	0	0	0	0	0	0	0	0	0		
243	0	0	0	0	0	0	0	70.27	0	0		
244	0	0	0	0	0	0	0	0	0	0		
245	0	0	0	0	0	0	0	0	0	0		
246	0	0	0	0	0	0	0	0	0	0		
247	0	0	0	0	0	0	0	0	0	0		
248	0	0	0	0	0	0	0	0	0	0		
249	0	0	0	0	0	0	0	0	0	0		
250	0	2000	0	0	0	0	0	0	0	0		
251	0	0	0	0	0	0	570	0	0	0		
252	0	0	0	0	0	0	0	0	0	0		
253	0	0	0	0	0	0	0	0	0	0		
254	0	0	0	0	0	0	0	0	0	0		
255	0	0	0	0	0	0	0	0	0	0		
256	0	0	0	0	0	0	0	0	0	0		
257	0	0	0	0	0	0	0	0	0	0		
258	0	0	0	0	0	0	0	0	0	0		
259	0	0	0	0	0	0	0	0	0	0		
260	0	0	0	0	0	0	0	0	0	0		
261	0	0	0	0	0	0	1305	0	0	0		
262	0	0	0	0	0	0	2447.11	0	0	0		
263	0	0	0	0	0	0	0	0	0	0		
264	0	0	0	0	0	0	0	0	0	0		
265	0	0	0	0	0	0	0	0	0	0		
266	0	0	0	0	0	0	0	0	0	0		
267	0	0	0	0	0	0	0	0	0	0		
268	0	0	0	0	0	0	0	0	0	0		
269	0	0	0	0	0	0	0	0	0	0		
270	0	0	0	0	0	0	0	0	0	0		
271	0	0	0	0	0	0	0	0	0	0		
272	0	0	0	0	0	0	0	0	0	0		
273	0	0	0	0	0	0	0	0	0	0		
274	0	0	0	0	0	0	0	0	0	0		
275	0	0	0	0	0	0	0	0	0	0		
276	0	0	0	0	0	0	0	0	0	0		
277	0	0	0	0	0	0	0	0	0	0		
278	0	0	0	0	0	0	0	0	0	0		
279	0	0	0	0	0	0	0	0	0	0		
280	0	0	0	0	0	0	0	0	0	0		
281	0	0	0	0	0	0	0	0	0	0		
282	0	0	0	0	0	0	0	0	0	0		
283	0	0	0	0	0	0	0	0	0	0		
284	0	0	0	0	0	0	0	0	0	0		
285	0	0	0	0	0	0	0	0	0	0		
286	0	0	0	0	0	0	0	0	0	0		
287	0	0	0	0	0	0	0	0	0	0		
288	0	0	0	0	0	0	0	0	0	0		
289	0	0	0	0	0	0	0	0	0	0		
290	0	0	0	0	0	0	0	0	0	0		
291	0	0	0	0	0	0	0	0	0	0		

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
292	0	0	0	0	0	0	0	0	0	0		
293	0	0	0	0	0	0	0	0	0	0		
294	0	0	0	0	0	0	0	0	0	0		
295	0	0	0	0	0	0	0	0	0	0		
296	0	0	0	0	0	0	0	0	0	0		
297	0	0	0	0	0	0	0	0	0	0		
298	0	0	0	0	0	0	1200	0	0	0		
299	0	0	0	0	0	0	0	0	0	0		
300	0	0	0	0	0	0	0	0	0	0		
301	0	0	0	0	0	0	0	0	0	0		
302	0	0	0	0	0	0	0	0	70	0		
303	0	0	0	0	0	0	0	0	0	317.17		
304	0	0	0	0	0	0	0	0	0	0		
305	0	0	0	0	0	0	0	0	0	107.17		
306	0	0	0	0	0	0	0	0	0	0		
307	0	0	0	105	0	0	0	0	0	0		
308	0	0	0	0	0	0	0	0	0	0		
309	0	0	0	0	0	0	0	0	0	0		
310	0	0	0	0	0	0	0	0	0	0		
311	0	0	0	0	0	0	0	0	0	0		
312	0	0	0	0	0	0	0	0	0	0		
313	0	0	0	0	0	0	0	0	0	0		
314	0	0	0	0	0	0	0	0	0	0		
315	0	0	0	0	0	0	0	0	0	0		
316	0	0	0	0	0	0	0	0	0	0		
317	0	0	0	0	0	0	0	0	0	0		
318	0	0	0	0	0	0	0	0	0	0		
319	0	0	0	0	0	0	0	0	0	0		
320	0	0	0	0	0	0	0	0	0	0		
321	0	0	0	0	0	0	0	0	0	0		
322	0	0	0	0	0	0	0	0	0	0		
323	0	767.39	0	0	0	0	0	0	0	0		
324	0	72.92	0	0	0	0	0	0	0	0		
325	0	0	0	0	0	0	0	0	0	0		
326	0	0	0	0	0	0	0	0	0	0		
327	0	0	0	0	0	0	0	0	0	0		
328	0	0	0	0	0	0	0	0	0	0		
329	0	0	0	0	0	0	0	0	0	0		
330	0	0	0	0	0	0	0	0	0	0		
331	0	0	0	0	0	0	0	0	0	0		
332	0	0	0	0	0	0	0	0	0	0		
333	0	0	0	0	0	0	0	0	0	0		
334	0	0	0	0	0	0	0	0	0	0		
335	0	0	0	0	0	0	0	0	0	0		
336	0	0	0	0	0	0	0	0	0	0		
337	0	0	0	0	0	0	0	0	0	0		
338	0	0	0	0	0	0	0	0	0	0		
339	0	0	0	0	0	0	0	0	0	0		
340	0	0	0	0	0	0	0	0	0	0		
341	0	0	0	0	0	0	0	0	0	0		
342	0	0	0	0	0	0	0	0	0	0		
343	0	0	0	0	0	0	0	0	0	0		
344	0	0	0	0	0	0	0	0	0	0		
345	0	0	0	0	0	0	0	0	0	0		
346	0	0	0	0	0	0	0	0	0	0		
347	0	0	0	0	0	0	0	0	0	0		
348	0	0	0	0	0	0	0	0	0	0		
349	0	0	0	0	0	0	0	0	0	0		
350	0	0	0	0	0	0	0	0	0	0		
351	0	0	0	0	0	0	0	0	0	0		
352	0	0	0	0	0	0	0	0	0	0		
353	0	0	0	0	0	0	0	0	0	0		
354	0	0	0	0	0	0	0	0	0	0		
355	0	0	0	0	0	0	0	0	0	0		
356	0	0	0	0	0	0	0	0	0	0		
357	0	0	0	0	0	0	0	0	0	0		
358	0	0	0	0	0	0	0	0	0	0		
359	0	0	0	0	0	0	0	0	0	0		
360	0	0	0	0	0	0	0	0	0	0		
361	0	0	0	0	0	0	0	0	0	0		
362	0	0	0	0	0	0	0	0	0	0		

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
363	0	0	0	0	0	0	0	0	0	0		
364	0	0	0	0	0	0	0	0	0	0		
365	0	0	0	0	0	0	0	0	0	0		
366	0	0	0	0	0	0	0	0	0	0		
367												
368												
369												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	**Milestone - Equipment Count**														
2															
3		**Milestone**		**Computers**											
4	**Year**	**#**	**Name**	**INDIGOS GI**	**OCTANE SGI**	**PC Devel**	**PC Raid File Server**	**User input/output Devices (Excluding std mouse,keyboard and monitors)**	**Monitors**	**Disk**	**Memory/ RAM**	**Tape Backup**	**Electrical Power**	**Internal Network**	**External Network**
5	**1**	1	Server hardware installation and software configuration task	Y	Y	N	Y	Y	N	Y	Y	N	Y	Y	Y
6		2	Public client mock up facility design task	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
7		3	Program SpiderWeb surface tile generator task	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y
8		4	Recognize, sort Crits, connect; graph display code task	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9			Year 1 Tasks	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10													Y		
11	**2**	5	Write node figure of merit, sorting, matching code for Union and Intersection operator	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y
12		6	Write saddle Crit navigator and editor	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
13		7	Write DICOM, upload, download compression, encryption, radiological, referring physician client	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
14			Sub-total Year 2 & 1	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
15													Y		
16	**3**	8	Node warping code	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
17		9	Level of Detail Management	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
18		10	Install clicks stream technology on clients; collect data from alpha users	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
19			Grand Total Year 1,2,3	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Sunday, January 26, 2003 9:50 PM
To: joan hayes
Cc: karron@casi.net; ross@casi.net
Subject: Yahoo Messenger and Free phone calls

FYI Joan,

Doctor Karron asked me to setup yahoo messenger accounts for both you and frank.

I set up a yahoo messenger id for you called casi_hayes@yahoo.com Note, I can also setup a yahoo account for you without the casi prefix if you prefer, so that you can use the messenger account

for other clients & friends.

It's against general CASI policy to send passwords in clear text so I will leave the password on your voice mail tomorrow.

What is this good for you may ask?

1) You can send text messages back and forth to Doctor Karron , myself or Peter Ross instantly. The hip computer geek jargon for this is called IM (Instant messaging). You also have a little screen that tells you when we are logged in (online) and when we aren't. You can also have other clients & friends IM you and be able to see if they are available as well.

2) You can buy a $50 headphone/microphone combination for your computer and do voice chats (very similar to a phone call except the quality is a bit lower) with Doctor Karron, me or Peter Ross. Note, Voice chat only works well over a fast internet connection like cable broadband (Road Runner or Cablevision etc.) or DSL from the phone company.

It's also easy to do conference calls and conference text messaging.

If you would like to trial test the voice chat feature before buying a headset, feel free to try voice chat at CASI's office to see if you like it.

I can also spend a few minutes and walk through some of the features of yahoo messenger with you if you like.

Matthew Bart Rothman

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Friday, January 24, 2003 1:55 PM
To: jhayes@jmhayescpa.com
Subject: [Fwd: Brian Bonefant SGI]

Joan,

As per our converstation, Here's the phone number for SGI Brian Bonefant, Sales Development for Higher Education stuff.

Enjoy!

Brian Bonefant (Correct Spelling!)
Cell #: 603-674-4290
Email: brianb@sgi.com

dr d b karron wrote:

> send me his contact card/
> what is his address/e-mail ...
>
> -----Original Message-----
> From: rothman [mailto:rothman]On Behalf Of Matthew Rothman
> Sent: Wednesday, January 22, 2003 6:38 PM
> To: ross@casi.net; karron@casi.net
> Subject: Brian Boninfant's SGI Rep
>
> Peter,
>
> Brian boninfant (Spelling?) SGI Biz Development Guy for
> higher education.
>
> Cell Phone: 603-674-4290

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Monday, December 02, 2002 8:27 PM
To: Joan M. Hayes
Cc: karron@casi.net; 'Frank Spring (E-mail)'
Subject: Re: SGI Account Balance

"Joan M. Hayes" wrote:

> Matt,
>
> Please fax me an invoice for each of the vendors noted below. You can
> select any invoice from Paper Port that was issued during the prior
> year.
>
> Thank you.
>
> Joan
> 914-377-0766 (fax)
>

Hi Joan,

I just spoke with Dr. Karron via yahoo messenger. Dr. Karron is currently in washington D.C.

I had some questions about your request which Doctor Karron asked that I confirm with you.

I apologize in advance if my lack of accounting background is slowing you down!

Anyhow here are my accounting questions!

- What is "prior" year? Is that 2001 or 2002 (calendar year?) or project year 1 or year 2 ?
- Do you want a paid invoice or an unpaid invoice?

And on the technical front...
- Doctor Karron reminded me that faxing loses a lot of detail like color.
- Is a pdf file okay? Black and White? Color?

Thank you!

Matthew Bart Rothman

> -----Original Message-----
> From: dr d b karron [mailto:karron@casi.net]
> Sent: Monday, December 02, 2002 7:34 PM
> To: Joan Hayes CPA (E-mail); Frank Spring (E-mail)
> Cc: rothman@casi.net
> Subject: FW: SGI Account Balance
>
> Dear Joan and Frank;
>
> Here is a statement from SGI as to what we owe.
>
> Here is an interesting situation. How agressive should I be in shoving
> money at them and how should I carry their bills on my books.
>
> Unless they have multiple accounts for our company, we should

> reconcile our account with SGI.
>
> Joan, we should reconcile our accounts payable with some of the more
> major vendors,
> namely:
>
> Silicon City: the point of contact (POC) accounts recievable is Joan
> Gasior joan@siliconcty.com
>
> General Computers and Service: Point of Contact : Angel can be faxed
> at
> +1
> (212) 594-9012. If you can get an e-mail address for her please
> forward it to me.
>
> Homefront Hardware: We need to reconcile our account. We have some
> significant sales tax we can recover from them. Nicky was charged with
> this but did nothing. I can engage a temp or frank can undertake to
> beak out their sales tax and they will issue a credit on our account.
>
> Various other direct vendors:
> frozencpu.com : computer heat management components.
>
> -----Original Message-----
> From: Gabriela Davalos [mailto:gabby@sgi.com]
> Sent: Monday, December 02, 2002 7:04 PM
> To: 'karron@casi.net'
> Subject: Account Balance
>
> Hi Dr Karron,
>
> Per your request attach is account statement of balance. If
> you
> have any questions please call me at
> the number listed below. I will be managing your account.
> Please
> reply with payment status on the
> attach invoices mentioned to be late.
>
> Thanks
>
> <<casi-12-2-02.xls>>
>
> Gabriela Davalos
> Credit Analyst
> SGI
> 650-933-9301 PH
> 650-932-0204 Fax

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Monday, July 14, 2003 10:21 AM
To: 'Joan M. Hayes'
Subject: RE: last copy of quick books

Lets chat/chew this up.
I would like to close up the burguney casi inc nist account;
I don't have up to date books to figure out how much money is needed to zero it out.
There may be other outstanding checks;
I have no idea at this point.
I need to see the account on quick books.
The copy I got from Ken on Friday is from 6/23.

There should be no checks written on the account if it is negative, why were checks written and no one Mentioned the account needed money ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 14, 2003 9:03 AM
To: casi@thorn.net
Cc: Bob Benedict
Subject: RE: last copy of quick books

This note does not warrant a reply.

If you do not intend to maintain a proper accounting system, as you agreed to upon receipt of the grant, please let me know, and I will document your wishes accordingly.

-----Original Message-----
From: casi@thorn.net [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 8:44 PM
To: Joan M. Hayes
Subject: Re: last copy of quick books

the problems is that I don't have current balances and the bookkeepers are not warning us of negative balances; they should have every check accounted for;
something i have not seen since i turned over business management to Bob.

God is in the details here.
I live or die by these numbers and I don't have good data to make good decisions on.

My partners are going to be all over bob now that we are starting to burn their real cash.

dB

----- Original Message -----
From: Joan M. Hayes
To: 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 1:04 PM
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should

no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Monday, July 14, 2003 10:19 AM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

They don't get checks. They get metrocards.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 14, 2003 9:00 AM
To: casi@thorn.net
Cc: Bob Benedict
Subject: RE: TransitChek MetroCard Program FAQ

The log is a list of the purchases and the list of those who received them. The log includes dates, amounts, and numbers purchased. The log also includes individuals who received the checks with dates, amounts, numbers distributed.

-----Original Message-----
From: casi@thorn.net [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 7:51 PM
To: Joan M. Hayes
Subject: Re: TransitChek MetroCard Program FAQ

The log is the TransitChek metro card purchases and the who takes them.
I will forward it to you

----- Original Message -----
From: Joan M. Hayes
To: 'casi'
Sent: Sunday, July 13, 2003 1:58 PM
Subject: RE: TransitChek MetroCard Program FAQ

Please send me a copy of the log that was maintained to show purchase of transit checks and/or metro cards and the distribution of the checks/cards to individual employees.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 9:53 PM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 5:11 PM
To: 'casi'
Subject: RE: TransitChek MetroCard Program FAQ

Your response is not consistent with the requirements cited in your earlier e-mail.

> -----Original Message-----
> **From:** casi [mailto:casi@thorn.net]
> **Sent:** Thursday, July 10, 2003 1:58 PM
> **To:** 'Joan M. Hayes'
> **Cc:** 'Bob Benedict'
> **Subject:** RE: TransitChek MetroCard Program FAQ
>
> We don't subscribe to the TransitChek Voucher Program.
> We subscribe to the TransitChek MetroCard program;
>
> We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give
> That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
> We don't need to keep records of dispersal within the company.
> That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
> We have purchased two kinds of cards: multiple use cards and unlimited use cards.
> The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they
> Would want to use the card.
>
> > -----Original Message-----
> > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > **Sent:** Thursday, July 10, 2003 12:45 PM
> > **To:** 'casi'
> > **Cc:** 'Bob Benedict'
> > **Subject:** RE: TransitChek MetroCard Program FAQ
> >
> > Bob,
> > I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.
> >
> > Dan, Bob,
> > From a benefit package point of view – one sentence is needed.
> >
> > From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).
> >
> > This benefit allows employees to pay for a certain portion of their

transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:25 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: operations under suspension

Dear Ken, Frank and Bob;

I need a good answer from someone as to the reimbursbility of checks written under the suspension, Even thought for services rendered previous to suspension.

Until I get a good answer, HOLD YOUR CHECKS; DO NOT DEPOST THEM.

I will be at the bank MONDAY morning with some cash to cover overdrafts.

dB

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:24 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson; akarron; Frederica L. Miller ESQ; Joel Bernstein ESQ; Lee Goldberg
Subject: Marian Karron/Dr. K's Mom

Dear Joan, Ken, Frank and Bob;

I am borrowing money to cover the current overdrafts from my mom (in addition to the money I am borrowing on my apartment). As my mom is a partner, and has a stake in the business (she has already given me 20K for her share in the company, and since I have to go to her to get cash, she will be calling to try to understand how with the bookkeepers and management I am turning the company over to we are coming up so short.

Please be polite, explain to her (and eventually to me) why we can't keep the checking account registered straight, that there is no missing money, no one is stealing and that I am in the process of repaying the government for overpayments and co-payments because we did not get co-investors.

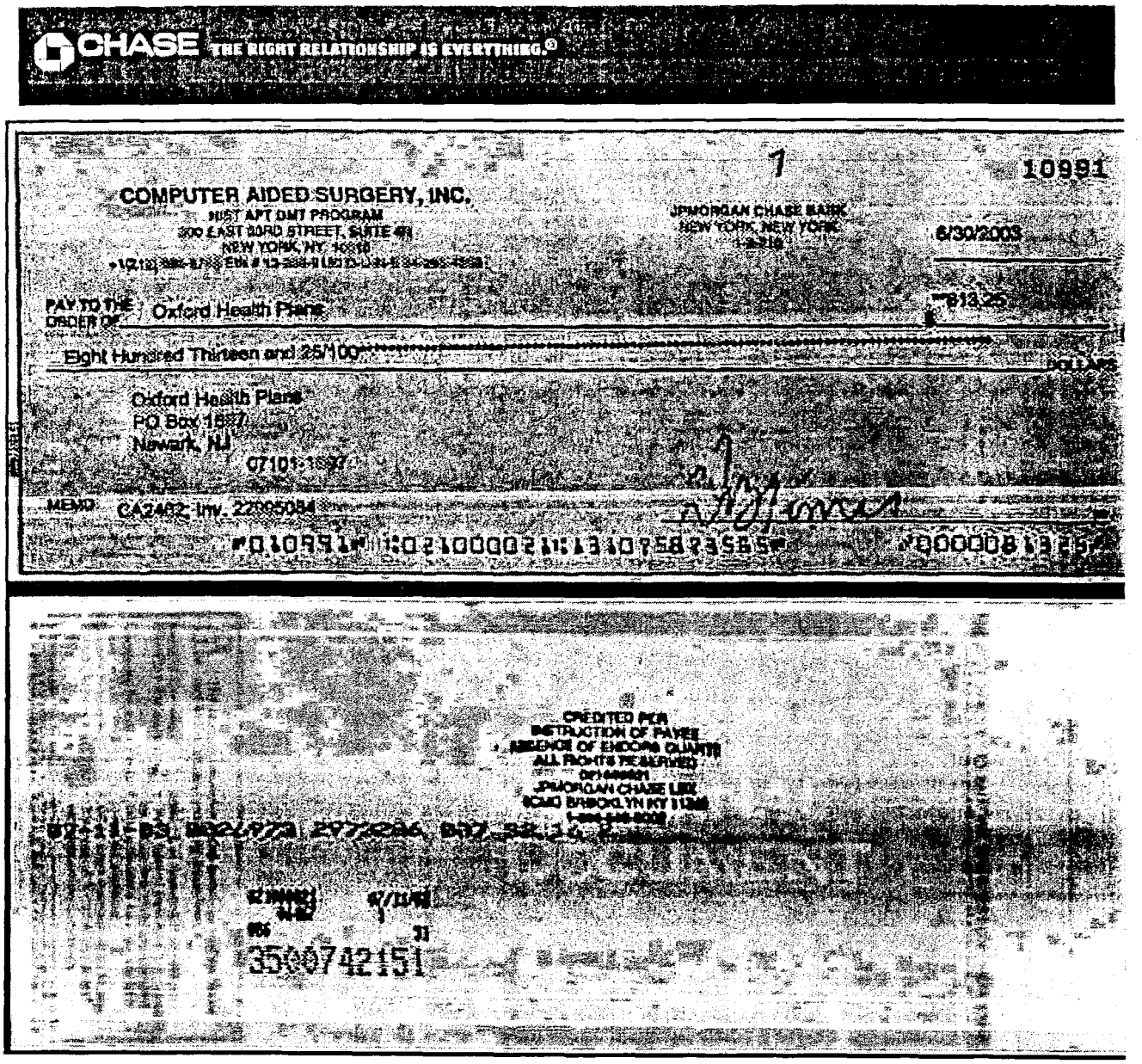
She has been calling me insessently since I made the mistake of telling her that checks were bouncing and I needed to borrow more money from her. I am going out to visit her today, and it is the most I could do to keep her from calling all of you Sunday morhing; I am not answering my phone now.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:12 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: Checks Bouncing

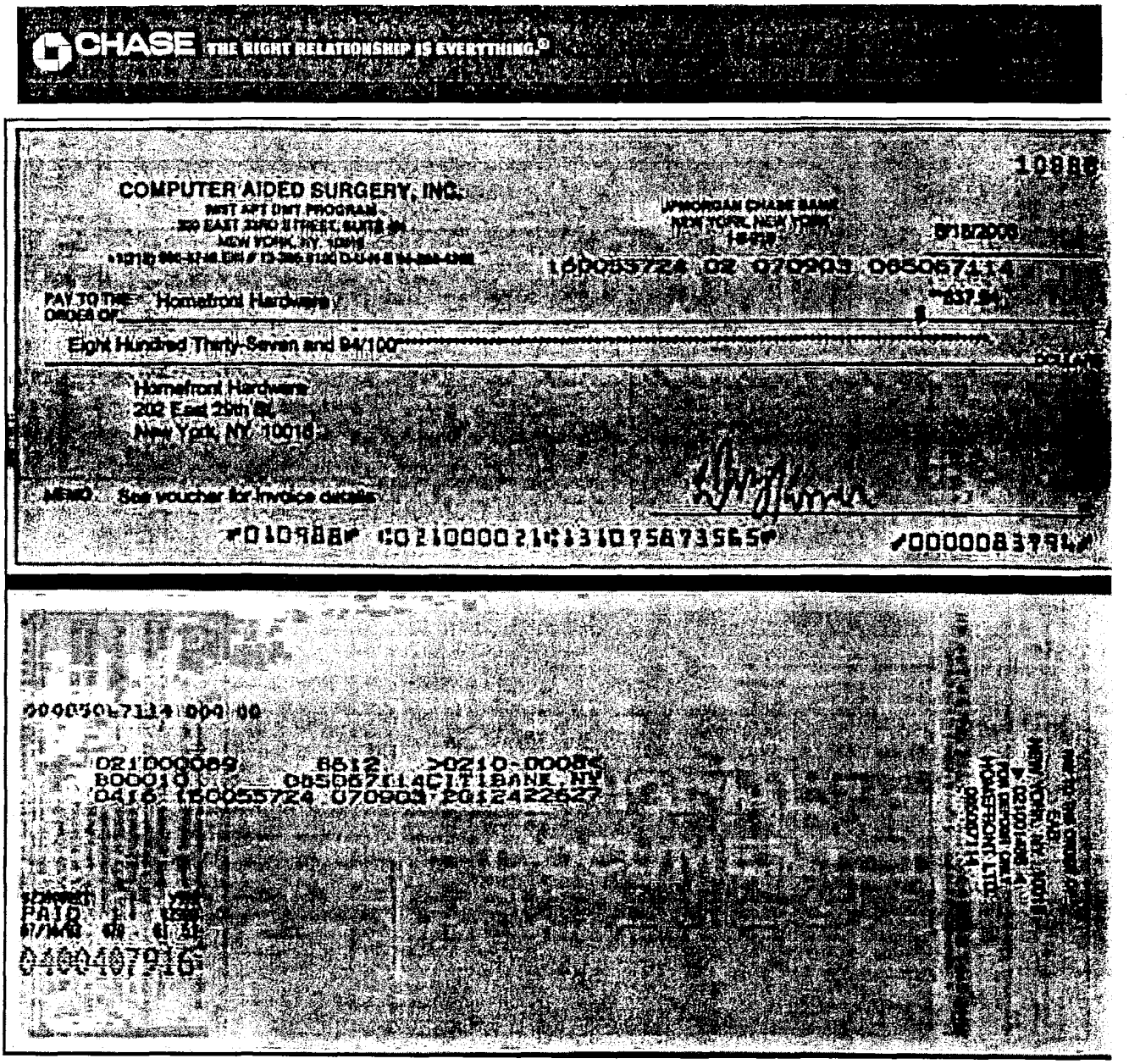
Dear Ken, Frank and Bob;
Under no conditions are you to deposit or negotiate any checks until I get a good balance in all accounts;
We have been overdrawn in the Burgundy account since Thursday Night;
As I suspected, there are insufficient funds to cover the outstanding checks.
Further, I believe the payroll will similarly bounce;

I am enclosing the printouts from today.



Did you know you can pay your bills online?
Pay almost anyone, anytime - **it's fast, easy and FREE!**

You can view 13 months of payment history, so keeping track of payments is simple. Simply click "Payments and Transfers" to get started now. Or, for more information, visit chase.com/ease.



Did you know you can pay your bills online?
Pay almost anyone, anytime - **it's fast, easy and FREE!**

You can view 13 months of payment history, so keeping track of payments is simple. Simply click "Payments and Transfers" to get started now. Or, for more information, visit chase.com/ease.

My Accounts

CHASE ONLI

Enter Activation Code | Edit Accounts/Services | Add My Personal Accounts | Change Password | Edit Ac

Last Activity on Chase Online. See details...

● Message Center

Access ChaseMail

	Deposit Balance	Investment* Balance	Credit Balance
Account Totals	Not Available		

Using Chase Online

> Take a guided tour
> Pay Bills Online
> Make A Wire Transfer
> Make Payroll Payments
> Make Tax Payments

*NOT FDIC INSURED - NO BANK GUARANTEE - MAY LOSE VALUE

Investment products offered through affiliates of JPMorgan Chase Bank shown below.

Click an underlined account to see transactions

Deposit Accounts FDIC INSURED

	Available Balance	Uncollected Funds	
OLD CASI CORP xxxxxxxx9665	Not Available	Not Available	No
NIST ATP DMT Pro xxxxxxxx3565	-712.73	0.00	
CASI LLC xxxxxxxx3165	1,279.02	0.00	
CASI LLC NIST xxxxxxxx3166	18,500.00	0.00	
		Subtotal:	No
		Total :	Not A

Back to Top Log O

JPMorgan Chase Bank is an Equal Opportunity Lender and an Equal Opportunity Housing Lender.

EQUAL HOUSING LENDER

This site is directed at or made available to persons in the United States only. Persons outside the United States may

visit International Banking.

Products and services described as well as associated fees, charges, interest rates and balance requirements may differ among different geographic locations. Not all products and services are offered at all locations.

My Accounts | Payments & Transfers | Customer Center
Edit Accounts/Services | Change Password | Edit e-mail Address
Help | Logoff

Privacy/Security | Legal Agreements
Terms and Conditions

© Copyright 2003. J. P. Morgan Chase & Co.
All rights reserved.

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.®

Chase.com Home | Privacy/Security | Legal Agreements

▼ My Accounts ▶ Payments & Transfers ▶ Customer Center I want to...

CHASE ONLII

Account Detail

Print Transactions | Export Transactions | Nickname This Account

▼ CASI LLC

Click ▼ to collapse or ▶ to expand. Back to "M

Available Balance:	$1,279.02
Gross Balance:	$1,279.02
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	$1,279.02

CASI LLC

From: 7/3/2003 **To:** 7/13/2003 To find more transaction activity click Search Tr

Sorted By: Date

Select Account: CASI LLC $1,279.02

Showing 1 - 5 of 5 transactions

Date	Transaction Type	Debit	Credit
07/11/2003	AUTOMATED PAYMEN	542.34	
07/11/2003	TO 131077133166	20,000.00	
07/11/2003	FR 131077133166		1,700.00
07/09/2003	DEPOSIT		20,000.00
07/09/2003	OVERDRAFT FEE AD		30.00

Showing 1 - 5 of 5 transactions

Select Account: CASI LLC $1,279.02

7/13/2003 9:47 AM

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.®

Chase Online Account Detail Report

CHASE ONLINE℠

Go Back

NIST ATP DMT Pro

Available Balance:	($712.73)
Gross Balance:	($712.73)
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	($712.73)

From: 7/3/2003 **To:** 7/13/2003

Date	Transaction Type	Debit	Credit	Balance
07/11/2003	INSUFF CHARGE	30.00		-712.73
07/11/2003	CHECK # 00010991	813.25		-682.73
07/10/2003	CHECK # 00010988	837.94		130.52
07/09/2003	CHECK # 00010983	281.57		968.46

Go Back

7/13/2003 9:38 AM ET

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

My Accounts | Payments & Transfers | Customer Center

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

CHASE
THE RIGHT RELATIONSHIP IS EVERYTHING.®

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 9:53 PM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 5:11 PM
To: 'casi'
Subject: RE: TransitChek MetroCard Program FAQ

Your response is not consistent with the requirements cited in your earlier e-mail.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

We don't subscribe to the TransitChek Voucher Program.
We subscribe to the TransitChek MetroCard program;

We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
We don't need to keep records of dispersal within the company.
That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
We have purchased two kinds of cards: multiple use cards and unlimited use cards.
The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they Would want to use the card.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 12:45 PM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

Bob,

I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.

Dan, Bob,
From a benefit package point of view – one sentence is needed.

From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).

This benefit allows employees to pay for a certain portion of their transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide

reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as ar annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 2:04 PM
To: 'Joan M. Hayes'
Subject: RE: CASI Benefits Program dbk 4.doc

Because I know what I did before Bob came on board and I can speak for policy prior to Bob.
Bob can edit it as he sees fit and Ira can edit is more. Avery can redact, suggest, or inform.

This has been in editorial stages for a long time.
It is actually never done; it is a work in progress.
It goes round and round and round evolving, hopefully getting better all the time from polishing.

Each bullet heading contains one thought on the matter, expressed as succinctly or prolix as required by the readers.
The goal is that each reader have the same concept for that heading as the others, and not to leave anything to the readers immagination.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 11:40 AM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

Why did you send such extensive wording when you had a more concise document from Bob? It would have been more efficient to amend Bob's draft. My recommendation is to: (1) talk with Ira, (2) select your benefits, (3) update Bob's draft, (4) send it to Avery, (5) discuss it with Avery, (6) execute a plan.

In order for any plan to be deemed "reasonable" under FARS cost principles, the sponsoring company must be able to afford the benefits and any costs related to the plan's compliance.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:18 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

He has what you have.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 10:47 AM
To: 'casi'
Cc: Bob Benedict
Subject: RE: CASI Benefits Program dbk 4.doc

Thank you. I spoke with Ira. He is also reviewing possible solutions to your health benefits and will be able to discuss further next week. All of these solutions, and the related expenses, should be discussed and considered before a benefits plan is executed and before significant expenses are incurred to properly execute a benefits plan.

Needless to say, this does not alter the prior period findings regarding a benefit plan which was not only not written, it was not consistently followed nor predetermined. We have two separate issues here.

I will be happy to discuss further. If Bob is available, perhaps a telephone conference would be helpful. In the meantime, I will call Avery to answer his questions.

Please advise, did you send Avery the benefit plan template drafted by Bob or the much lengthier document that you sent to me?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 AM
To: Joan Hayes CPA
Subject: FW: CASI Benefits Program dbk 4.doc

-----Original Message-----
From: IZapin@aol.com [mailto:IZapin@aol.com]
Sent: Thursday, July 10, 2003 12:41 AM
To: casi@thorn.net
Subject: Re: CASI Benefits Program dbk 4.doc

It was 20 days a year that encompassed vacation time, sick days and personal leave time. They could use the time any way they wanted to. Jewish holidays catholic holidays, birthdays etc. They accumulated two days for every month the worked too a maximum of twenty and before new employees started to accumulate there was a 60 day wait.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

We don't subscribe to the TransitChek Voucher Program.
We subscribe to the TransitChek MetroCard program;

We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give
That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
We don't need to keep records of dispersal within the company.
That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
We have purchased two kinds of cards: multiple use cards and unlimited use cards.
The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they
Would want to use the card.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 12:45 PM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

Bob,
I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.

Dan, Bob,
From a benefit package point of view – one sentence is needed.

From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).

This benefit allows employees to pay for a certain portion of their transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who

work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Tax Compliance Caution Statement

The well-publicized mass transit fringe benefit now available to employers and employees under Internal Revenue Code Section 132(f) has given rise to new services that claim to satisfy the requirements to qualify for the benefit. Unfortunately, many of these services are based on cash reimbursement or debit card and credit card systems and do not actually qualify. Commuter Check Services Corp., as a pioneer in this field since 1990, offers the following guidance.

The key issues concern:

- the availability of cash reimbursement
- the substantiation requirements when cash reimbursement is used
- the availability of credit/debit cards

The purpose of the transit benefit is to increase use of mass transit. This is explicitly stated in the regulations and reflected in the entire legislative history of the transit benefit. Accordingly, the regulations pertaining to the benefit establish very strict procedures to insure that the tax benefit actually is provided only for transit use. The law makes it clear that whenever a transit pass (defined as a pass, token, fare card, voucher or similar item entitling a person to use transit) is readily available in an area, only a transit pass can be used to take advantage of the benefit. Under current law, the fact that employers may be charged a small administration fee in addition to the face value of vouchers does not keep the voucher from being treated as readily available, so long as the voucher program does not impose unreasonable advance purchase or quantity requirements or inappropriate limitations on the denominations of vouchers available. Commuter Checks fully meet the standards set forth in the regulations for being readily available.

Most major metropolitan areas in the country have voucher or pass programs which are readily available for direct distribution by the employer to the employee; thus only vouchers or passes can be used for the transit benefit in those areas. Debit cards and credit cards (unless they qualify as a voucher) and cash reimbursement cannot be used in these areas. Such areas include the metropolitan areas of Boston, MA, New York, NY, Buffalo, NY, Washington, DC, Philadelphia, PA, Wilmington, DE, Norfolk, VA, Columbus, OH, Cincinnati, OH, Chicago, IL, Minneapolis, MN, Louisville, KY, Providence, RI, Denver, CO, Los Angeles, CA, Sacramento, CA, San Francisco/Oakland, CA, San Diego, CA. and Seattle WA. In these areas, the transit benefit can only be obtained by the employer acquiring for its employees vouchers or transit media from a voucher provider.

To qualify as a voucher, the instrument must be exchangeable only for transit fare media. Accordingly, the instrument must be designed so that the value contained on it cannot be used for any other purpose. Thus, for a debit card or credit card to qualify as a voucher, it must preclude use of the value on the card for any purpose other than transit fares. Debit cards and credit cards offered for use which do not contain technology to prevent the card from being used for the purchase of other products in addition to transit media do not qualify as a voucher. In most cities this is not practical because most transit media is sold at multi-purpose retailers that do not have transit dedicated card readers.

8/16/02

Cash reimbursement can be used for the transit benefit only in areas where vouchers or pass programs are not readily available and, even in those limited circumstances, to qualify for the transit benefit, the program must include a bona fide reimbursement arrangement. The regulations state that the determination of whether an arrangement meets this standard depends on facts and circumstances that indicate whether or not the reimbursement is for a payment made to a mass transit system. Receipts and record keeping are generally required, and the following rules must be satisfied if the arrangement relies on employee certifications:

1. A certification by the employee alone without a receipt evidencing actual transit use can only be used if (i) a receipt is not provided in the ordinary course of business by the transit agency and (ii) the employer has no reason to doubt the employee's certification;

2. No payment can be made before the date the applicable expense was incurred; and

3. No payment can be made based on an employee certification of a transit expense the employee expects to incur at some future date.

It is clear that accurate record keeping ("substantiation") is required of all employers seeking to use cash reimbursement to take advantage of the transit tax benefit. In addition, the employer must take steps to avoid any inference that it had reason to believe that an employee certification substantiating the reimbursement is subject to doubt. Credit or debit card services with uses not limited to transit are effectively cash reimbursements subject to substantiation requirements. These requirements do not exist when employers obtain and distribute transit fare media or vouchers such as Commuter Checks.

Debit /credit cards or cash reimbursement programs that do not meet these requirements impose a risk on the employer and its employees that upon audit the claim of a qualified transit benefit program will be denied, exposing the employer and its employees to income and payroll tax charges including interest and penalties. Accordingly, we recommend that any employer being offered a cash reimbursement or debit card/credit card based program for the transit tax benefit obtain from the provider a representation that the program as used by that employer will insure the employer's qualification for the transit tax benefit. In addition, indemnification for any losses the employer or any of its employees may incur if the program does not qualify should also be obtained. In any event, we recommend that any employer interested in using a cash reimbursement or debit/credit card program for the transit benefit consult with the employer's accountant to make certain that such program qualifies for the benefit in accordance with the strict requirements of the Internal Revenue Code and its regulations.

Of course, these precautions do not need to be taken when the employer distributes transit fare media or qualified vouchers to its employees as its transit tax benefit program since such a program will not be subject to a risk of denial upon audit.

Tax Compliance Caution Statement

The well-publicized mass transit fringe benefit now available to employers and employees under Internal Revenue Code Section 132(f) has given rise to new services that claim to satisfy the requirements to qualify for the benefit. Unfortunately, many of these services are based on cash reimbursement or debit card and credit card systems and do not actually qualify. Commuter Check Services Corp., as a pioneer in this field since 1990, offers the following guidance.

The key issues concern:

- the availability of cash reimbursement
- the substantiation requirements when cash reimbursement is used
- the availability of credit/debit cards

The purpose of the transit benefit is to increase use of mass transit. This is explicitly stated in the regulations and reflected in the entire legislative history of the transit benefit. Accordingly, the regulations pertaining to the benefit establish very strict procedures to insure that the tax benefit actually is provided only for transit use. The law makes it clear that whenever a transit pass (defined as a pass, token, fare card, voucher or similar item entitling a person to use transit) is readily available in an area, only a transit pass can be used to take advantage of the benefit. Under current law, the fact that employers may be charged a small administration fee in addition to the face value of vouchers does not keep the voucher from being treated as readily available, so long as the voucher program does not impose unreasonable advance purchase or quantity requirements or inappropriate limitations on the denominations of vouchers available. Commuter Checks fully meet the standards set forth in the regulations for being readily available.

Most major metropolitan areas in the country have voucher or pass programs which are readily available for direct distribution by the employer to the employee; thus only vouchers or passes can be used for the transit benefit in those areas. Debit cards and credit cards (unless they qualify as a voucher) and cash reimbursement cannot be used in these areas. Such areas include the metropolitan areas of Boston, MA, New York, NY, Buffalo, NY, Washington, DC, Philadelphia, PA, Wilmington, DE, Norfolk, VA, Columbus, OH, Cincinnati, OH, Chicago, IL, Minneapolis, MN, Louisville, KY, Providence, RI, Denver, CO, Los Angeles, CA, Sacramento, CA, San Francisco/Oakland, CA, San Diego, CA. and Seattle WA. In these areas, the transit benefit can only be obtained by the employer acquiring for its employees vouchers or transit media from a voucher provider.

To qualify as a voucher, the instrument must be exchangeable only for transit fare media. Accordingly, the instrument must be designed so that the value contained on it cannot be used for any other purpose. Thus, for a debit card or credit card to qualify as a voucher, it must preclude use of the value on the card for any purpose other than transit fares. Debit cards and credit cards offered for use which do not contain technology to prevent the card from being used for the purchase of other products in addition to transit media do not qualify as a voucher. In most cities this is not practical because most transit media is sold at multi-purpose retailers that do not have transit dedicated card readers.

8/16/02

Cash reimbursement can be used for the transit benefit only in areas where vouchers or pass programs are not readily available and, even in those limited circumstances, to qualify for the transit benefit, the program must include a bona fide reimbursement arrangement. The regulations state that the determination of whether an arrangement meets this standard depends on facts and circumstances that indicate whether or not the reimbursement is for a payment made to a mass transit system. Receipts and record keeping are generally required, and the following rules must be satisfied if the arrangement relies on employee certifications:

1. A certification by the employee alone without a receipt evidencing actual transit use can only be used if (i) a receipt is not provided in the ordinary course of business by the transit agency and (ii) the employer has no reason to doubt the employee's certification;

2. No payment can be made before the date the applicable expense was incurred; and

3. No payment can be made based on an employee certification of a transit expense the employee expects to incur at some future date.

It is clear that accurate record keeping ("substantiation") is required of all employers seeking to use cash reimbursement to take advantage of the transit tax benefit. In addition, the employer must take steps to avoid any inference that it had reason to believe that an employee certification substantiating the reimbursement is subject to doubt. Credit or debit card services with uses not limited to transit are effectively cash reimbursements subject to substantiation requirements. These requirements do not exist when employers obtain and distribute transit fare media or vouchers such as Commuter Checks.

Debit /credit cards or cash reimbursement programs that do not meet these requirements impose a risk on the employer and its employees that upon audit the claim of a qualified transit benefit program will be denied, exposing the employer and its employees to income and payroll tax charges including interest and penalties. Accordingly, we recommend that any employer being offered a cash reimbursement or debit card/credit card based program for the transit tax benefit obtain from the provider a representation that the program as used by that employer will insure the employer's qualification for the transit tax benefit. In addition, indemnification for any losses the employer or any of its employees may incur if the program does not qualify should also be obtained. In any event, we recommend that any employer interested in using a cash reimbursement or debit/credit card program for the transit benefit consult with the employer's accountant to make certain that such program qualifies for the benefit in accordance with the strict requirements of the Internal Revenue Code and its regulations.

Of course, these precautions do not need to be taken when the employer distributes transit fare media or qualified vouchers to its employees as its transit tax benefit program since such a program will not be subject to a risk of denial upon audit.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 11:18 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

He has what you have.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 10:47 AM
To: 'casi'
Cc: Bob Benedict
Subject: RE: CASI Benefits Program dbk 4.doc

Thank you. I spoke with Ira. He is also reviewing possible solutions to your health benefits and will be able to discuss further next week. All of these solutions, and the related expenses, should be discussed and considered before a benefits plan is executed and before significant expenses are incurred to properly execute a benefits plan.

Needless to say, this does not alter the prior period findings regarding a benefit plan which was not only not written, it was not consistently followed nor predetermined. We have two separate issues here.

I will be happy to discuss further. If Bob is available, perhaps a telephone conference would be helpful. In the meantime, I will call Avery to answer his questions.

Please advise, did you send Avery the benefit plan template drafted by Bob or the much lengthier document that you sent to me?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 AM
To: Joan Hayes CPA
Subject: FW: CASI Benefits Program dbk 4.doc

-----Original Message-----
From: IZapin@aol.com [mailto:IZapin@aol.com]
Sent: Thursday, July 10, 2003 12:41 AM
To: casi@thorn.net
Subject: Re: CASI Benefits Program dbk 4.doc

It was 20 days a year that encompassed vacation time, sick days and personal leave time. They could use the time any way they wanted to. Jewish holidays catholic holidays, birthdays etc. They accumulated two days for every month the worked too a maximum of twenty and before new employees started to accumulate there was a 60 day wait.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 11:18 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

How was our practice inconsistent ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 10:47 AM
To: 'casi'
Cc: Bob Benedict
Subject: RE: CASI Benefits Program dbk 4.doc

Thank you. I spoke with Ira. He is also reviewing possible solutions to your health benefits and will be able to discuss further next week. All of these solutions, and the related expenses, should be discussed and considered before a benefits plan is executed and before significant expenses are incurred to properly execute a benefits plan.

Needless to say, this does not alter the prior period findings regarding a benefit plan which was not only not written, it was not consistently followed nor predetermined. We have two separate issues here.

I will be happy to discuss further. If Bob is available, perhaps a telephone conference would be helpful. In the meantime, I will call Avery to answer his questions.

Please advise, did you send Avery the benefit plan template drafted by Bob or the much lengthier document that you sent to me?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 AM
To: Joan Hayes CPA
Subject: FW: CASI Benefits Program dbk 4.doc

-----Original Message-----
From: IZapin@aol.com [mailto:IZapin@aol.com]
Sent: Thursday, July 10, 2003 12:41 AM
To: casi@thorn.net
Subject: Re: CASI Benefits Program dbk 4.doc

It was 20 days a year that encompassed vacation time, sick days and personal leave time. They could use the time any way they wanted to. Jewish holidays catholic holidays, birthdays etc. They accumulated two days for every month the worked too a maximum of twenty and before new employees started to accumulate there was a 60 day wait.

3 Computer Aided Surgery, LLC

3.1 Employee Benefits Program

3.1.1 Revision of July 9 2003, Version 4

3.1.1.1 PREFACE

The purpose of the Computer Aided Surgery (CASI) Employee Benefits Plan is to document and describe the medical and other benefits available to the employees of CASI since the company's inception in 1995.

4.1.1.1 RECIPIENTS

This Plan will be distributed to all employees of CASI.

6.1.1.1 AVAILABILITY

This Plan will be available in both hard and soft copy versions.

For a hard copy of this document, contact Computer Aided Surgery LLC at 212-686-8748 or via e-mail at benedict@casi.net or karron@casi.net .

8.1 TABLE OF CONTENTS

3 Computer Aided Surgery, LLC 1
3.1 Employee Benefits Program 1
3.1.1 Revision of July 9 2003, Version 4 1
8.1 TABLE OF CONTENTS 3
8.2 Introduction and Intent of Plan 5
8.2.1.1 History 5
13.1 1 Personnel Definitions 7
14.1.1 Part Time Employee 7
15.1.1 Full Time Employee 7
16.1.1 Junior Employee 7
17.1.1 Senior Employee 8
18.1.1 CASI Workday 8
18.1.2 CASI Workday Length 8
19.1.1 CASI Flextime 8
CASI billable hours policy 8
Preface 8
2. Vacations 9
CASI Vacation Policy 10
CASI Sabbatical Policy 11
3. CASI Holidays 11
4. Sick Days 13
Junior employees are can take up to 5 sick days per year. 13
Payment for Sick Days 13
Dismissal for excessive Sick Days 13
Severance Policy 13
Termination by conveyance 14
CASI may terminate employees at any time, at will, at its connivance 14
CASI will attempt to give 30 days notice for termination. 14
In the situation where termination notice is not given, employees will receive two weeks severance payments commencing 4 weeks after termination and return of all CASI property, books, paper, computer materials, and resign non-disclosure and secrecy agreements. 14
Termination for cause 14
CASI employees who are terminated for cause 14
New Hire and Probation Policy 15
Probation Period 16
Probation terms 16
Probation evaluation 16
CASI Dress Code 17
Office Dress 17
Dress Down Friday 17
Conference and Presentation on Road 17
CASI Medical Coverage 17
CASI Medical Coverage Definitions 18

Medical Insurance Probation Period 20
5. Medical Coverage 21
Surgical Coverage 23
Dental Coverage 23
Optical Coverage 23
Mental Health Coverage 23
Pharmacy Coverage 23
Fitness Coverage 24
6. Traisit-Chek Metro Cards Benefit 24
Unlimited Ride MetroCard Terms and Conditions 24
7. Job related training and Education 25
Justification 25
Parking Benefit 25
Justification 26
Muni Meter Program 26
Parking Tickets 26
Childcare Benefit 27
Casi will pay bona fide child care costs where the an employee is otherwise unable to work unless a child under 10 requires day care or transportation to and from a day care facility, to the extent provided by IRS section XXX. 27
Other Benefits 27

8.2 Introduction and Intent of Plan

8.2.1.1 History

CASI is a Limited Liability Company (LLC) formed from the merger / absorption of its predecessor corporation Computer Aided Surgery Inc. Computer Aided Surgery, Inc, was formed from a loose association of surgeons and scientists derived from New York University Medical Center and New York University Medical School, as well as colleagues from St. Louis University Medical Center in 1995 with funding from DARPA. It has consisted mainly of university faculty and students, and was closely held by Dr. Karron and family. As the company grew, its ability to perform groundbreaking medical research depended on its faculty and employees.

As such, CASI has maintained a policy of paying for the health and well being of its senior employees far beyond legal minimum requirements. Employment at CASI has always featured full medical benefits for senior employees. Catastrophic Medical exposure has always been minim zed because most of the employees of CASI have traditionally maintained health insurance with their primary employer and coordination of benefits has kept benefits plan costs far below the normal rates for comparative companies. This is done by using a high deductible medical benefits insurance plan offered by Oxford Health Plans to cover all costs above the 1000 deductible (which covers catastrophic

illness).

12 The intent of the plan is to encourage employees to become vested in the benefits package, and to enable our employee's to grow both professionally by paying for job and task related training at a high level as well as physical well being so important to the high stress levels of this kind of work.

13 Finally a new feature is planned for implementation to include retirement plans as well as the formalization of the pre-existing casi heath benefits plan being implemented this year 2003.

13.1 1 Personnel Definitions

14 These are the terms used throughout this document and define company policy in these employee classes.

14.1.1 Part Time Employee

15 A part time employee is an employee who works twenty (20) hours per week or less.

15.1.1 Full Time Employee

16 A part time employee is an employee who works strictly more than 20 hours per week.

16.1.1 Junior Employee

17 A Junior Employee is a full time employee who has worked less than 3 (Three) years for CASI

17.1.1 Senior Employee

18 A senior employee is a full time employee who has worked 2 years or more for CASI.

18.1.1 CASI Workday

The nominal CASI workday is from 9am through 5pm, Monday through Friday, exclusive of holidays and weekends.

18.1.2 CASI Workday Length

19 CASI workdays are 8 hours in length.

19.1.1 CASI Flextime

20 CASI has a flexible working schedule, employees are not required to report to work at a fixed time, nor are required to leave work at a fixed

time. However, in the weekly aggregate, full time employees are expected to work 20 or more hours on billable activities for recording.

CASI billable hours policy

Preface

CASI tracks employee time and pay through a system of timesheets that document employee work time and task billing.

21 Recovery of unbilled hours is possible by affidavit (???)

22 All employees of CASI work very hard and long hours. It is expected that employees work a minimum of their billable hours, but generally the long time practice is that employees work more than they bill for and record on their time sheets.

23 All time spent doing CASI work can be billed, but only the pre-allocated amount of hours may be billed on a project timesheet. This means that there are may be unbilled and unrecorded hours associated with each project.

24 Pending the revision of the semiautomatic project billing hour system, employees are to bill only the time for paying projects, and are not required to bill for hours spent not spent on specific paid projects.

Payment is mainly, through not exclusive through these documents and tracking facilities.

2. Vacations

24.1 Part Time (PT) employees will not be eligible for paid vacation days.

24.2 Full Time (FT) employees will receive paid vacation coverage on the following schedule. (CHECK WITH IRA)

CASI Vacation Policy

The number of days eligible for vacation depends on the years of CASI Employment according to the following schedule:

Earned Vacation Days

24.3 1

24.4 10

24.5 15

25 > 8 20

Advanced Scheduling of Vacations Required

25.1 Employees are required to inform management of their

vacation plans at least two weeks prior to the actual taking of vacation..

25.2 Unless there is a pressing business need employees may schedule their vacation at their discretion with management approval.

25.3 All vacation days not taken in the calendar year earned will be forfeit.

Vacation days may not be carried forward.

CASI Sabbatical Policy

Put this in

3. CASI Holidays

NEEDS TO BE FIXED to correspond to practice.

26 CASI employees will receive 12 paid Holidays per calendar year.

27

27.1 The following National Holidays are fixed.

27.2 New Years Day

27.3 Presidents Day

27.4 Memorial Day

27.5 4th of July

27.6 Labor Day

27.7 Thanksgiving Day

27.8 Christmas Day

28 Personal holiday preferences.

29 In addition, CASI employees will be allowed to take 5 additional optional days to allow for personal Holiday preferences.

4. Sick Days

Junior employees are can take up to 5 sick days per year.

30 However after five consecutive days of absence an employee must contact a physician for a medical release to return to work.

31 Senior Employees may take up to 10 sick days, however all days in excess of 5 days are counted against accrued vacation days.

Payment for Sick Days

32 CASI employees will be paid for sick days.

Dismissal for excessive Sick Days

Excessive (>5) sick days without medical support are ground for dismissal.

Severance Policy

Termination by conveyance

CASI may terminate employees at any time, at will, at its connivance.

CASI will attempt to give 30 days notice for termination.

In the situation where termination notice is not given, employees will receive two weeks severance payments commencing 4 weeks after termination and return of all CASI property, books, paper, computer materials, and resign non-disclosure and secrecy agreements.

Termination for cause

CASI employees who are terminated for cause

Causes of termination include, but are not limited to:

Malfeasance,
Incompetence,
Excessive non sick absence,
Failure perform job functions, poor job performance (fines, penalties, or other problem costs associated with poor job performance)
Other job related problems.

Termination Procedure

Termination will be by verbal notification followed by certified letter and e-mail.
Terminated for cause employees will not receive any severance benefit and forfeit their vacation days and medical benefits.
Termination notification will explain in full detail the reasons for the termination and the employee's options to appeal, and COBRA options).
They will not be eligible for unemployment, and employees who file for unemployment will be challenged by CASI shall they receive unemployment funding.

New Hire and Probation Policy

New Hires must pass through a probation period, in which they are being evaluated for full time employment.
Some employee's may be initially engaged as independent contractors, and their fitness and suitability for a particular position evaluated by seeing how they handle the various difficult tasks assigned to them They are contractors because CASI does not dictate precisely how the task will be accomplished, but CASI will evaluate the suitability of a potential employee based on how they approach a problem.

Probation Period

The current CASI probation period is 30 days from the first day of the first full calendar month worked.
For example new Hires that occur midmonth conclude their probation on the last day of the following month.

Probation terms

During the probation period an employee may be terminated without prior notice.

Probation evaluation

At the conclusion of the probation period, Management will make an oral report to the employee of its findings on the suitability of the employee. This report can be written if requested by either party.

Probation Evaluation Criteria

Technical Ability to accomplish tasks assigned.

Willingness to work harmoniously with others
Ability to focus on assignments
Ability to meet deadlines.
Creativity
Ability to balance conflicting priority
Makes a good appearance to customers and clients

CASI Dress Code

Office Dress

Dress Down Friday

Conference and Presentation on Road

CASI Medical Coverage

CASI, as a medical research firm, maintains a comprehensive employee health program, consisting mainly, but not exclusively, Oxford Health Plans as main insurer, First Rehabilitation as Disability Insurance carrier, and Princeton Insurance for Workman's Compensation. CASI full time employment AND Stock/Partnership is required for full participation in the CASI health plan. Part time Employees are not eligible. Non-Vested, non ownership employees are not eligible. Employees on track for being vested (partnership) after passing their 30 day probation, and earning time toward their 3 years of continuous employment are eligible.

CASI Medical Coverage Definitions

Partial Medical Benefits

Limited to Oxford Health Plan Benefits with the deductible not being reimbursed by CASI. No Dental Benefits, no Optical Benefits.
Fitness Reimbursement
Childcare Cost Reimbursement

Full Medical Benefits

Oxford Health Plans benefit
Dental Benefit
Optical Benefit
Outpatient Visits
Pharmacy Benefit
Fitness Benefit

Transportation to and from any approved Medical Benefit, including Taxi, Ambulance (not otherwise covered by Oxford), Airfare, associated meals and incidental costs on the day of visit.

Emergency Medical Benefits

All employees, regardless of status, appearing at work with any sufficiently serious medical problem, will be escorted to the hospital and / or medical facility for immediate treatment.
Payment for emergency treatment will be limited to 500 $ and must be made through approved CASI medical practitioners.
Examples of Emergency Medical Benefits are:
Dental Emergencies requiring extraction, lancing, or re-insertion of avulsed teeth.
Heart Attack and Resuscitation.
Trauma producing syncope, broken bones, excessive exsanguinations

Fitness Benefit

Gym Attendance at an approved Gym

Approved Medical / Dental / Optical Pharmacy Providers

CASI approved vendors are the vendors selected for services in these specialties by the CASI directories. Recommendation of a provider makes them selected.
An approved provider is a provider who has established a relationship with CASI in the past as vendors or as research collaborators. The CASI management must approve new providers.

Medical

New York University Medical Center
Davies Medical Center
St. Louis Medical Center
Columbia Presbyterian Medical Center

Specialists

Dr. Roberta White
Dr. Jeff Mechanic
Dr. Robert True

Chiropractic / Physiatrist

Dr. Joel Mittleman

Mental Health / Psychologists / Psychiatrists

Dr. Christine Wheeler
Dr. Aviva Shivany-Nubel
Dr. Leah Schaefer
Others as needed

Dental

Dr. Robert Krakow
Dr. Allan Grayson
Dr. Gail Schupak (orthodontic)
Others as approved.

Optical

Kips Bay Optical
Others as approved.

Pharmacy

Corner Pharmacy

Fitness

New York Sports Club
Crunch Sports Clubs

Medical Insurance Probation Period

Employee medical coverage does not begin until 30 days from their first billable service day.
Medical Probation subordinates to the Oxford Health Plans, or the current health insurance carrier in effect probation policy, such that etc. etc.

5. Medical Coverage

33 FT, CASI employees are covered by a company-paid Oxford Health Care Plan.

34 A company-paid Oxford Health Care Plan subject to the plan rules and policies covers all Full Time CASI employees.

35 Coverage commences at the conclusion of the Probationary, as specified by the Oxford Health Plan Benefits Manual. Further this benefits manual is modified, limited or extended by the CASI Oxford plan description and contract.

36 A copy of the Oxford Health Plan manual is available on request to the CASI Benefits Coordinator.

37 The CASI Managing Partner shall name the CASI Benefits Administrator.

38 The duties and obligations of the CASI benefits administrator mainly consist of interfacing with Oxford Health Plans in matters of Partnership and Employee benefits and communicating changes in Oxford Policy and Law.

39 The CASI Business Manager will serve as Benefits Administrator.

40 As an additional benefit CASI will reimburse all FT employees for their legitimate medical and ancillary costs not covered by the Oxford Health Care Plan.

41 Legitimate medical and ancillary cost are as defined by the IRS guidelines and rules.

42 Legitimate medical and ancillary costs include Oxford Health plan doctor co-payments and drug plan co-payments.

43 CASI has a preferred vendor for all Oxford drug plan purchases. Eligible employees are advised to use their Oxford Health Plan identification card to obtain their prescription supplies.

44 The CASI preferred Oxford Health Plan Prescription Drug Benefit is: **The Corner Pharmacy**, located at the corner of 31st Street and Third Avenue.

45 The CASI preferred Oxford Health Plan prescription vendor would directly invoice CASI on a monthly basis for the Oxford co-payments instead of the eligible employee paying. The intent of this is to minimize out of pocket cash and to reduce plan costs by obtaining generic equivalent drugs wherever possible with the patient and physician consent.

46 In addition, CASI will reimburse all FT employees for their co-pays, not covered by the Oxford Health Care Plan, with submission of their co-pay receipts.

Surgical Coverage

Dental Coverage

Optical Coverage

Mental Health Coverage

Pharmacy Coverage

Fitness Coverage

6. Traisit-Chek Metro Cards Benefit

47 CASI will purchase New York City (NYC) Metro Cards for employee use in traversing NYC.

48 CASI will control the use of these cards by following all, City, State and Federal requirements related to the use of NYC Metro Cards.

Unlimited Ride MetroCard
Terms and Conditions

49 **Where Accepted**
50 MTA New York City Transit subways and local buses
MTA Long Island Bus
MTA Staten Island Railway
Most NYC private bus lines
Only 7-Day Express Bus Plus accepted on express buses

51 **Restriction**
52 Cannot be used again at the same subway station or the same bus route for 18 minutes. The acceptance or solicitation of compensation for use of an Unlimited Ride MetroCard by other than authorized agents of MTA New York City Transit is prohibited.

53 Use of Regular MetroCard is subject to MTA New York City Transit tariff.

7. Job related training and Education

Justification

Advanced Research Requirements

54 CASI will pay for employee education when warranted for Company benefit and when pre-approved by CASI Management.

55 Employees will pay for the approved education out-of-pocket and will be reimbursed by earning a Grade of C or better. A report from the educational institution of such an earned grade must accompany the request for reimbursement.

Parking Benefit

Justification

Parking is a major problem in midtown Manhattan. Many CASI employee's hold primary jobs at nearby universities and must split their time during the day across the metropolitan area. As an inducement to get professionals to come and stay, and to reduce the wasted time of visitors, employees and professional staff searching for parking, CASI has had a practice of paying for on street parking using the NYC Muni Meter program. This program enables CASI to pre-pay for blocks of parking time that can be used only by the insertion of a MuniMeter card, much the same way as the MetroCards can be used for subway and bus fare.
Parking at private and more expensive garages must be approved in advance.

Muni Meter Program

Description of NYC Parking Program.
Street Parking Agents will feed the meter on your card.
Muhammad Islam

Parking Tickets

Many companies in the metropolitan area view parking tickets incurred during the execution of business functions as a routine cost of doing business. Parking tickets obtained by failure to feed the MuniMeter are not reimbursable by CASI unless submitted with a justification statement.

Childcare Benefit

Casi will pay bona fide child care costs where the an employee is otherwise unable to work unless a child under 10 requires day care or transportation to and from a day care facility, to the extent provided by IRS section XXX.

Late Night Ride Home Benefit

56

57 CASI will pay for reasonable and actual employee travel when commuting from work to home after 9:00 PM. The purpose of this is to protect and keep safe employees traveling late at night.

Late Night Meals Benefit

CASI employees working later than 8PM may have meals paid for.

NO OVERTIME PAYMENT BENEFIT

Late Hours/Overtime TIME NOT BEING LOGGED

Other Benefits

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Wednesday, July 09, 2003 1:04 PM
To: Joan Hayes CPA; Robert J. Benedict CASI; Robert J Benedict RR
Subject: tax notices came certified today

Joan, please look at these.
I tried faxing them to you but your fax number was not working.
Please verify your fax number to me; I was sending them to 1 914 377 0765.

Bob, I can't seem to send you fax either. I have stacks of documents to send you too.

I have been able to fax Belinda with the audit material she requested. I completed all of his requests

New York State Department of
Taxation and Finance
TSRD-Business-Withholding Tax
W A Harriman State Campus
Albany NY 12227-0001

7104 1002 9730 0006 8273

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

New York State Department of
Taxation and Finance
TSRD-Business-Withholding Tax
W A Harriman State Campus
Albany NY 12227-0001

Date: 07/07/03

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

Our records indicate that a Power of Attorney is on file for tax matters at issue in the enclosed document. Therefore, a copy of the document has been forwarded to your legal representative:

JOAN M HAYES, CPA, LLC
503 GRASSLANDS ROAD
VALHALLA, NY 10595

If the Power of Attorney is no longer in effect, please advise us immediately by completing the information below and returning this form to the following address:

NYS Department of Taxation and Finance
Tax Compliance Division
W A Harriman State Campus
Albany NY 12227-0171

☐ **Power of Attorney no longer in effect**

Date Power of Attorney was revoked (if known) : _____

_____ _____
Signature Date

If the Power of Attorney for the above named representative is no longer in effect and you wish to name a new legal representative, a new Power of Attorney form must be completed.

New York State Department of
Taxation and Finance
TSRD-Business-Withholding Tax
W A Harriman State Campus
Albany NY 12227-0001

DATE: 07/07/03

ASSESSMENT ID: L-022630170-8

TOTAL AMOUNT DUE: $1,000.00

PAYMENT DUE DATE: 07/28/03

NOTICE OF FAILURE TO FILE RETURN AND DEMAND FOR PAYMENT OF PENALTY DUE

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

TAXPAYER ID: B-13-3889180-5

TAX TYPE: Withholding

TAX ARTICLE: 22/30

LABOR ARTICLE: 18

DTF CONTROL NUMBER: W2001332377

EMPLOYER REG NO: E 82 21727

TAXPAYER'S COMPLETE LEGAL NAME

COMPUTER AIDED SURGERY, INCORPORATED

EXPLANATION AND INSTRUCTIONS

A penalty is being assessed under section 685(v)(1) of the New York State Tax Law because, according to our records, you have not filed a complete Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return(s), form NYS-45. Refer to the DELINQUENT RETURN/REPORT SECTION of this notice for the tax period affected and the return(s) due.

THE RETURN(S) MUST BE FILED EVEN IF THERE IS NO TAX DUE FOR THE TAX PERIOD.

IF YOU HAVE NOT FILED THE REQUIRED RETURN(S) BUT DO SO WITHIN 30 DAYS FROM THE DATE OF THIS NOTICE, BY 08/06/03, THIS PENALTY MAY BE ABATED OR ADJUSTED. If you file the return(s) more than 30 days from the date of this notice, you may be subject to a higher penalty amount, which can increase the later the return(s) is filed.

NOTE: FILING OF THE REQUIRED INFORMATION DOES NOT PRECLUDE THE STATE FROM ISSUING ADDITIONAL BILLING NOTICES AS THE RESULT OF A REVIEW OF YOUR TAX RECORDS.

If you do not have the required return(s), call 1 800 972-1233 for forms and instructions. From areas outside the U.S. and outside Canada, call (518) 485-6800. Mail completed return(s) to:

NYS EMPLOYMENT TAXES
CHURCH STREET STATION
P O BOX 1417
NEW YORK NY 10008-1417

If you do not need returns, but have questions about this notice, please call 1 888 899-8810. When calling, please refer to the Employer Registration number on this notice.

To pay this penalty, complete the Payment Application Section on the enclosed Payment Document and mail with your remittance. Interest will be assessed unless the penalty is abated or you pay the total amount due within 21 days from the date of this notice, by 07/28/03. If you also wish to protest this assessment, refer to the protest instructions on the back of this page.

Although you may pay the penalty amount assessed in this notice, payment of this amount DOES NOT constitute filing the required return(s) due. Unless the return(s) is filed, the Department of Labor

(CONTINUED ON BACK)

EXPLANATION AND INSTRUCTIONS (continued)

will estimate wages and amounts due, which may adversely affect your future tax rate calculations. In addition, the Department of Taxation and Finance has an unlimited period of time in which to further assess taxes, (and interest and/or penalties) that may be due.

If you HAVE ALREADY FILED or believe you are NOT REQUIRED TO FILE the return(s) due, or you DISAGREE WITH THIS ASSESSMENT and wish to protest, you must complete the enclosed PROTEST DOCUMENT and mail it to:

NYS DEPARTMENT OF LABOR
P O BOX 1939
ALBANY NY 12201-1939

PROTEST OF THIS PENALTY ALLOWS THE DEPARTMENT OF TAXATION AND FINANCE TO DISCLOSE WITHHOLDING TAX INFORMATION TO THE DEPARTMENT OF LABOR.

TO PRESERVE YOUR RIGHT TO FURTHER REVIEW, YOU MUST REPLY WITHIN 90 DAYS FROM THE DATE OF THIS NOTICE (150 DAYS IF THIS NOTICE HAS BEEN MAILED OUTSIDE OF THE U.S.). Refer to the enclosed Notice of Taxpayer Rights for a detailed explanation of the options available to you.

DELINQUENT RETURN/REPORT SECTION

TAX PERIOD ENDED DATE: 03/31/03 ORIGINAL FILING DUE DATE: 04/30/03

Section 685(v)(1) penalty is imposed for failure to file the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return. The penalty is the greater of $1,000 or $50 times the number of employees as determined by information on our files, up to a maximum of $10,000.

You have not filed Part B and Part C of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, Form NYS-45.

In order to file correctly, YOU MUST:

- Complete Part B and Part C of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, NYS-45 and submit payment for the Total WT amount due shown on the return to avoid further accrual of interest. The return MUST be filed even if there is no tax due, or you are unable to pay the amount due at this time.
- If you have more than five employees, make no entries in Part C. All employees must be reported on Form NYS-45-ATT.
- If you would like to set up an installment payment agreement, call 1 800 570-4372 (From areas outside the U.S. and outside Canada, call (518) 485-6800).

The minimum penalty amount of $1,000.00 has been imposed.

(CONTINUED ON NEXT PAGE)

Attachment to: NOTICE AND DEMAND for Payment of Tax Due

DATE: 07/07/03

ASSESSMENT ID: L-022630170-8

TAXPAYER ID: B-13-3889180-5

COMPUTATION SUMMARY SECTION

Tax Period Ended	Estimated Tax Assessed	(+) Interest Amount Assessed	(+) Penalty Amount Assessed	(-) Assessment Payments/ Credits	(=) Current Estimated Balance Due
03-31-03	0.00	0.00	1,000.00	0.00	1,000.00
TOTALS	0.00	0.00	1,000.00	0.00	1,000.00

New York State Department of
Taxation and Finance

L-022630170-8 B-13-3889180-5

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

Payment Document

If name or address shown is incorrect or has changed, enter correct information and return this **entire** payment document.

TO PAY THE PENALTY ASSESSMENT

- Complete the Payment Application Section of this Payment Document. Detach the Payment Application coupon and mail it with your check or money order to:

  NYS ASSESSMENT RECEIVABLES
  GENERAL POST OFFICE
  P O BOX 26823
  NEW YORK NY 10087-6823

- If you ALSO WISH TO PROTEST the penalty assessment, complete the enclosed Protest Document.

PAYMENT APPLICATION SECTION - Check the box and enter the payment amount in the space provided.

DTF-968.16 (11/01)

- ☐ Payment for Assessment ID: L-022630170-8

NOTE: PAYMENT OF THIS PENALTY AMOUNT WITHOUT FILING THE DELINQUENT RETURNS MAY RESULT IN AN AUDIT OF YOUR BOOKS AND RECORDS BY THE DEPARTMENT OF TAXATION AND FINANCE AND/OR THE DEPARTMENT OF LABOR.

Make your check or money order payable to the ***Commissioner of Taxation and Finance.*** Include your Assessment ID number on your payment.

Enter amount enclosed ➡ $

For Office Use Only

Form Track Number •	
Amount received •	
Payment date •	

DTF-968.16 (11/01) B-13-3889180-5 XCP0006526 1771736

10226301708 0000000100000

1196

New York State
Department of Labor
P O Box 1939
Albany, NY 12201-1939

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

Protest Document

If name or address shown is incorrect or has changed, enter correct information. (Note: Entry of a name or address does not constitute a protest. If you wish to protest, please complete this entire document.)

Taxpayer ID: B-13-3889180-5
Employer Reg No: E 82 21727
Assessment ID: L-022630170-8
Notice Date: 07/07/03
NYS-45 Part(s) Missing: B,C

TO PROTEST THE PENALTY ASSESSMENT, complete this form (using blue or black ink) by placing an X in the appropriate boxes (☒) and filling in all applicable blanks. Attach any supporting documents and sign below. **Return the completed form to the address above.** If you ALSO WISH TO PAY the penalty assessment, complete the enclosed *Payment Document.*

SECTION I

☐ Form NYS-45 or NYS-45-ATT was filed (MM/DD/YY):_____

NOTE: Attach a copy of the return(s) filed and a copy of the front and back of your canceled check/money order (not the money order receipt).

☐ The return(s) was filed under a different Name, Taxpayer ID, and ER# from that shown on the billing notice.
Name:_____,Taxpayer ID:_____,and ER#:_____

☐ The business is seasonal. There were no wages paid for the tax period shown on the billing notice.

SECTION II

☐ The business ceased paying wages. Enter the last payroll date (MM/DD/YY):_____

☐ The business has been sold or transferred. Date of sale or transfer (MM/DD/YY): _____
Name and address of new owner:_____

NOTE: If you ceased paying wages, sold or transferred your business during the tax period covered by this Notice, you are still required to file Form NYS-45, *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return*, for the time you were active.

SECTION III

☐ I don't believe the business is required to file the return(s) because:_____

☐ Other reason you believe this penalty should not be assessed: _____

Print Name	Signature	Title	Date	Daytime Telephone

06-01 **DTF945** XCP0006527 1771736 *

New York State Department
of Taxation and Finance

NOTICE OF TAXPAYER RIGHTS

The NYS Tax Law provides that the NYS Department of Labor is responsible for resolving protests concerning failure to file penalty assessments.

If you disagree with the penalty assessment, you have three options (listed below) and certain rights with regard to the enclosed notice. You must reply within 90 days from the date of the enclosed notice to preserve your right to further review.

Whether you agree or disagree with the assessment, interest and/or penalties will continue to accrue unless you file the return **and**

- the penalty is abated,
  or
- you make full payment within the time period indicated on the enclosed notice.

1. Pay the total amount due and request a review by the NYS Department of Labor

Most differences can be resolved with this review, avoiding costly and time consuming hearings or appeals.

- Complete the enclosed *Payment Document* and submit with your remittance. Also complete the enclosed *Protest Document.* To ensure timely receipt of your protest, return each document to the address indicated on that document. Please do not send these documents together.

The information that you furnish will be reviewed provided you file your written explanation within the required 90 day period. You will be notified of the findings.

- If there is agreement with your position, you will be issued a refund for the amount of the penalty plus any applicable interest. However, if you have any other outstanding liabilities the refund may be applied to the amount(s) due.

- If there is disagreement with your position, you will be advised of your right to request a hearing with the NYS Department of Labor. The hearing will be conducted by an impartial Administrative Law Judge.*

You also have the right to file a formal claim for a refund. To obtain a claim form and inquire about the time period for filing a claim for a refund, call 1 800 462-8100. Refund claim forms will be considered a protest and will be reviewed by the NYS Department of Labor as described above. If you pay and complete a *Protest Document* within 90 days from the date of the enclosed notice, it is not necessary to also complete a formal refund claim form.

2. Make no payment now and request a review by the NYS Department of Labor

You are not required to pay the total amount due to obtain a departmental review of the enclosed notice. However, interest will continue to accrue on any unpaid amounts.

- Complete the enclosed *Protest Document* and return it to the address indicated on the document.

The information that you furnish will be reviewed provided you file your written explanation within the required 90 day period. You will be notified of the findings.

- If there is agreement with your position, the amount due will be adjusted or canceled.

- If there is disagreement with your position, you will be notified of the amount remaining due and be advised of your right to request a hearing with the NYS Department of Labor. The hearing will be conducted by an impartial Administrative Law Judge.*

3. Request a hearing with the NYS Department of Labor (with or without payment)

You are not required to pay the total amount due (although you may pay if you wish) to obtain a hearing with the NYS Department of Labor. However, interest will continue to accrue on any unpaid amounts. Your written request for a hearing must be submitted within 90 days from the date of the enclosed notice. Send your written request for a hearing and the basis for which you are requesting the hearing to:

NYS Department of Labor
Liability and Determination Section
State Office Building Campus
Albany, NY 12240

*A hearing by the NYS Department of Labor is an adversarial proceeding before an impartial Administrative Law Judge. It may involve submission of briefs and the use of lawyers, accountants, or other representatives. Decisions rendered are subject to appeal by all parties.

Call the Liability and Determination Section of the NYS Department of Labor at (518) 457-5807 if you have any questions regarding the hearing process.

Important telephone numbers

For information, call toll free 1 888 899-8810. To obtain forms, call toll free 1 800 462-8100. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 03, 2003 2:13 PM
To: Bob Benedict
Cc: Joan Hayes CPA; Frederica L. Miller ESQ
Subject: Amendment 6: Grant Suspension

Please advise.

HS

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE AMENDMENT TO FINANCIAL ASSISTANCE AWARD	☐ GRANT X COOPERATIVE AGREEMENT ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00 AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #06
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE JUN 27 2003
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to suspend this award, **effective immediately**, for non-compliance of Special Award #7.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

☐ Line Item Budget

☐ Other(s) _____
B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide/J. Orthwein

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein Marilyn Goldstein	DATE 6-27-03
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	DATE

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #06

THE FOLLOWING SPECIAL AWARD CONDITION IS INCORPORATED:

12. SUSPENSION

Pursuant to OMB Circular A-110 Section__.51 and Department of Commerce regulations at 15 CFR sec. 14.62 (a) (1) and (3), this cooperative agreement is suspended effective as of the date of this amendment. Based upon preliminary audit information, you are in non-compliance of Special Award Condition #7 "Cost Share". **No further costs shall be incurred under this award without the express written approval of the NIST Grants Officer, pursuant to 15 CFR sec. 14.62 (c).**

This award will remain suspended until Recipient provides evidence, satisfactory to the Grants Officer that it is in full-compliance with Special Award Condition #7.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 11:11 PM
To: Joan M. Hayes; karorn@casi.net; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: Re: last copy of quick books

will be back in nyc tonight and i can compose a considered and considerate description of my problem and angst.

Basically, i wish i could look up the balance and know how much needs to go into the burgundy account to close the account.

----- Original Message -----
From: Joan M. Hayes
To: karorn@casi.net ; 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 9:49 PM
Subject: RE: last copy of quick books

I would like the other recipients of this e-mail to advise what the problem is to clarify my description.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, July 13, 2003 7:06 PM
To: 'Joan M. Hayes'; 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

What you describe is not the problem.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:05 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 11:11 PM
To: Joan M. Hayes; karorn@casi.net; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: Re: last copy of quick books

will be back in nyc tonight and i can compose a considered and considerate description of my problem and angst.

Basically, i wish i could look up the balance and know how much needs to go into the burgundy account to close the account.

----- Original Message -----
From: Joan M. Hayes
To: karorn@casi.net ; 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 9:49 PM
Subject: RE: last copy of quick books

I would like the other recipients of this e-mail to advise what the problem is to clarify my description.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, July 13, 2003 7:06 PM
To: 'Joan M. Hayes'; 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

What you describe is not the problem.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:05 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 8:44 PM
To: Joan M. Hayes
Subject: Re: last copy of quick books

the problems is that I don't have current balances and the bookkeepers are not warning us of negative balances; they should have every check accounted for;
something i have not seen since i turned over business management to Bob.

God is in the details here.
I live or die by these numbers and I don't have good data to make good decisions on.

My partners are going to be all over bob now that we are starting to burn their real cash.

dB

----- Original Message -----
From: Joan M. Hayes
To: 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 1:04 PM
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;

I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 7:51 PM
To: Joan M. Hayes
Subject: Re: TransitChek MetroCard Program FAQ

The log is the TransitChek metro card purchases and the who takes them.
I will forward it to you

----- Original Message -----
From: Joan M. Hayes
To: 'casi'
Sent: Sunday, July 13, 2003 1:58 PM
Subject: RE: TransitChek MetroCard Program FAQ

Please send me a copy of the log that was maintained to show purchase of transit checks and/or metro cards and the distribution of the checks/cards to individual employees.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 9:53 PM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 5:11 PM
To: 'casi'
Subject: RE: TransitChek MetroCard Program FAQ

Your response is not consistent with the requirements cited in your earlier e-mail.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

We don't subscribe to the TransitChek Voucher Program.
We subscribe to the TransitChek MetroCard program;

We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give
That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
We don't need to keep records of dispersal within the company.
That is the beauty of the system; we have the records of delivery of the cards and the serial numbers
We have purchased two kinds of cards: multiple use cards and unlimited use cards.
The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they Would want to use the card.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 12:45 PM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

Bob,
I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.

Dan, Bob,
From a benefit package point of view – one sentence is needed.

From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).

This benefit allows employees to pay for a certain portion of their transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax adviso for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?

You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: Charles DaSalla [charles@dasalla.net]
Sent: Monday, May 20, 2002 3:53 PM
To: Elisha Gurfein
Cc: Dr. D. Karron.; joan hayes
Subject: Re: email to Joan Hayes

SF270 Jun02.pdf (645 KB)

SF272 Apr02.pdf (282 KB)

Attached are the most recent SF270 (June '02) and SF272 (April '02) in Adobe Acrobat format.

Charles

----- Original Message -----
From: "Elisha Gurfein" <egurfein@earthlink.net>
To: "charles DaSalla" <csd13@columbia.edu>
Cc: "Dr. D. Karron." <karron@casi.net>; "joan hayes" <jhayes@jmhayescpa.com>
Sent: Monday, May 20, 2002 12:08 PM
Subject: email to Joan Hayes

Please email the most recent SF 270 and SF272 to Joan Hayes.
Thanks,
EG

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): June 1, 2002
TO (month, day, year): June 30, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)	$	$	$	$ 549,973.55
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				549,973.55
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				616,918.75
f. Non-Federal share of amount on line e				26,918.75
g. Federal share of amount on line e				590,000.00
h. Federal payments previously requested				520,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 5/13/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

3. FEDERAL EMPLOYER IDENTIFICATION NO. ► 13-3889180

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: April 1, 2002

TO *(month, day, year)*: April 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*		
	a. Cash on hand beginning of reporting period	$ 60,000.00
	b. Letter of credit withdrawls	
	c. Treasury check payments	
	d. Total receipts *(Sum of lines b and c)*	
	e. Total cash available *(Sum of lines a and d)*	60,000.00
	f. Gross disbursements	60,000.00
	g. Federal share of program income	
	h. Net disbursements *(Line f minus line g)*	60,000.00
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$ 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days	13. OTHER INFORMATION	
	a. Interest income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: DBKarron

DATE REPORT SUBMITTED: 6/13/2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-87)
Prescribed by OMB Circulars A-102 and A-110

Joan M. Hayes, CPA

From: dasalla@casi.net
Sent: Thursday, September 12, 2002 6:09 PM
To: gurfein@casi.net; dasalla@casi.net; jhayes@jmhayescpa.com
Cc: karron@casi.net
Subject: Re: SF 272 Federal Cash Transaction Report

I believe Nicky is compiling all of this year's standard forms, so you should be able to get the whole batch from her.

---- Original Message ----
From: Elisha Gurfein
Date: Thu 9/12/02 15:59
To: Charles DaSalla, Joan M. Hayes
Cc: d b karron
Subject: Re: SF 272 Federal Cash Transaction Report

Original SF 272 documents reside in CASI's offices. Charles should be =
able to email them to you.

Please note again that we were given explicit instructions by Hope =
Snowden on how to complete these forms, which is what we have been =
following.
EG

----- Original Message -----=20
From: Joan M. Hayes=20
To: 'Elisha Gurfein'=20
Sent: Thursday, September 12, 2002 12:19 PM
Subject: RE: SF 272 Federal Cash Transaction Report

I will review the forms as part of my audit engagement. If Dr. K = would like me to review the forms beforehand, I will be happy to do so. =
Please provide original reports in a safeguarded manner. I will make =
copies, and return your originals.

=20

-----Original Message-----
From: Elisha Gurfein [mailto:gurfein@casi.net]=20
Sent: Wednesday, September 11, 2002 3:41 PM
To: Joan M. Hayes; 'Charles DaSalla'
Cc: 'd b karron'
Subject: Re: SF 272 Federal Cash Transaction Report

=20

Please note the Sept 10 email containing a quote from a DBK Sept 8 =
email to me. The message from DBK clearly indicates that he believes, =
correctly or otherwise, that you should promptly review and approve all =
the financial reports that have been submitted to NIST for the ATP grant =
for resubmission. He states that the reports were not done to your spec. =
I never received your spec nor am I aware of you having generated any.

=20

Upon initial submission of Standard Forms 270, 272, and 269, Hope =
Snowden, the NIST grant specialist, rejected them. Please note that we
=
were given explicit verbal instructions from Hope on how to submit =
these forms. Upon our correcting and resubmitting the initial
submittal =
of each form, she accepted them routinely thereafter.

=20

Lee

----- Original Message -----=20

From: Joan M. Hayes=20

To: 'Elisha Gurfein' ; 'Charles DaSalla'=20

Cc: 'd b karron'=20

Sent: Wednesday, September 11, 2002 2:22 PM

Subject: RE: SF 272 Federal Cash Transaction Report

=20

I do not understand the request below. I have not yet started to
=
review reports as part of the upcoming audit. =20

Anything you send to me will be retained for the actual audit =
testing. I will need to see original reports.

=20

=20

=20

-----Original Message-----
From: Elisha Gurfein [mailto:gurfein@casi.net]=20
Sent: Tuesday, September 10, 2002 6:28 PM
To: Charles DaSalla; Joan Hayes
Cc: d b karron
Subject: SF 272 Federal Cash Transaction Report

=20

SF 272 is due for submission on the 15th of the month, i.e., Sept
15 =
for the month of August.=20

In a recent email DBK indicated the following:

=20

QUOTE

please note that none of the quarterly fiscal reports you
prepared=20
have been cleared by joan.

she should revise them asap, and get them resubmitted, as the
first=20

three were not done to her spec.

UNQUOTE

=20

Hope Snowden, the ATP grant specialist, corrected our very first
=
monthly submission and instructed us on how to submit thereafter. The
=
same was the case for the quarterly reports.

=20

Charles, please email several recent copies of our SF 272 =
submissions to Joan for her review as well as a copy of the quarterly
=
submissions.

=20

Thanks.

=20

Lee

Charles DaSalla
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016
Tel: 212-685-0736
Fax: 212-448-0261
Email: dasalla@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, November 24, 2003 2:14 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE:

Dear Joan;

We do not have 12 approved (by myself) invoices from ATG;
They rendered a number of bills we did not honor, they were more like reminders;
We only honored the invoice I sent you invoice and I choose to pay them 1K/month against that invoice.

ATG provided telephone and written support (e-mail) mostly to Lee Gurfein, who abundantly availed himself to their services. ATG and Axiom provided the same services, mainly guidance to Gurfein and Myself on specific matters of ATP rules and practices. Mostly practices. The main consulting vehicle was extended telephone and e-mail support. I have the telephone bills and e-mail to back up the delivery of services.

I found their services not worth the cost and terminated them with Gurfein's termination. I also engaged Axiom and Bob Benedict, who, as you know, later joined CASI directly. Axiom also invoiced 2400$, of which we only paid 400$ of which.

Should these vendors actively try to collect on their open balances, and ATP specifically agrees to pay, in writing, I will honor the balance of these invoices.

As you know we have had problems with vendors over-invoicing, and myself overpaying (yourself included).

When I told ATG I would only pay them 1K/month, they started sending 1K invoices, but I did not post these as we already had posted their invoice and each 1K/ invoice did not mean that we owed them an additional 1K.

Similarly, we get invoices from Homefront hardware, but these are not really invoices, we do not calculate the dates for CASI payables from the charge tickets, but from their monthly invoice statement.

Similarly, we do not calculate payable dates from the date on AMEX ticket, but from the American Express statement.

I trust that the matter of Ferrand is settled. She did not render invoices. Ferrand did scanning and misc program support as well as cleaning. When she did leave notes, they were frequently wrong and overstated. I had to figure that when she was here and which days she did program work and which days she did cleaning. Cleaning was paid by my personal check.
When she did scanning and filing, I posted a 100$ charge as a bill.
However her notes, which I used as reminders to post bills, were clearly not invoices.

The matter of ATG I believe should likewise be settled by my explanation.

If you have any further questions, please advise. I sent you the controlling paperwork that we honored.
We did not honor the papers you may have seen in paperport, as they were never posted as approved invoices.
Similarly, I did not approve Homefront invoices because they were not paid as individual items, but at the end of the month.

Sincerely,

Dr. K

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]

Sent: Sunday, November 23, 2003 9:17 PM
To: karron@casi.net
Cc: 'Bob Benedict'
Subject: RE:

I received your two letters of comment and one invoice from ATG.

I did not receive copies of the twelve invoices that were paid to ATG during the first contract year. I think you had copies of these invoices on PaperPort. Each invoice was for a monthly payment of $1,000.

- Do you have monthly bills from ATG?
- What specific services were rendered by ATG?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, November 23, 2003 2:49 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; karron@casi.net
Subject: RE:

Dear Ms. Hayes;

Please explain your comments;

You never got the material I sent, (I will refax)
The material I sent was the wrong material, (Please explain)
Or the material I sent you was not precisely and exactly what you requested,
Only close. (Please specify)

Here is what I sent you:
I sent you a letter on Ferrand;
She did not render bills, we just entered her days as invoices.
Did you get this letter.
What is wrong with the letter ?
Quick Books does not have any facility to print out bills received,
Only invoices to send out.
I (or you) can generate a listing of payments to Ferrand.
Please detail what more you require.

I send you the invoice from ATG;
Did you get it ?
We did not pay it in full.
We only paid partial for the first year and stopped paying when I decided enough was enough.
Please detail what additional you require.

I am in CT returning to NYC right now;
If you can answer the questions we can resolve this request.

If we can not resolve this question, I can ask Bob to talk to Belinda to resolve the request directly.

Sincerely,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, November 23, 2003 2:03 PM
To: karron@casi.net
Cc: 'Bob Benedict'
Subject: RE:

I received your comments. You did not provide what I requested.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, November 23, 2003 12:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict
Subject: RE:

Dear Joan;

Did you get the follow on material you requested ?
I have not had any acknowledgement from you.
Kindly please advise,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 29, 2003 9:09 AM
To: Dr. D.B. Karron
Subject:

The audit reports are in the mail. You will have your copies tomorrow.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, November 23, 2003 2:49 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; karron@casi.net
Subject: RE:

Dear Ms. Hayes;

Please explain your comments;

You never got the material I sent, (I will refax)
The material I sent was the wrong material, (Please explain)
Or the material I sent you was not precisely and exactly what you requested,
Only close. (Please specify)

Here is what I sent you:
I sent you a letter on Ferrand;
She did not render bills, we just entered her days as invoices.
Did you get this letter.
What is wrong with the letter ?
Quick Books does not have any facility to print out bills received,
Only invoices to send out.
I (or you) can generate a listing of payments to Ferrand.
Please detail what more you require.

I send you the invoice from ATG;
Did you get it ?
We did not pay it in full.
We only paid partial for the first year and stopped paying when I decided enough was enough.
Please detail what additional you require.

I am in CT returning to NYC right now;
If you can answer the questions we can resolve this request.

If we can not resolve this question, I can ask Bob to talk to Belinda to resolve the request directly.

Sincerely,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Sunday, November 23, 2003 2:03 PM
> **To:** karron@casi.net
> **Cc:** 'Bob Benedict'
> **Subject:** RE:
>
> I received your comments. You did not provide what I requested.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, November 23, 2003 12:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict
Subject: RE:

Dear Joan;

Did you get the follow on material you requested ?
I have not had any acknowledgement from you.
Kindly please advise,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Monday, September 29, 2003 9:09 AM
> **To:** Dr. D.B. Karron
> **Subject:**
>
> The audit reports are in the mail. You will have your copies tomorrow.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, November 23, 2003 12:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict
Subject: RE:

Dear Joan;

Did you get the follow on material you requested ?
I have not had any acknowledgement from you.
Kindly please advise,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Monday, September 29, 2003 9:09 AM
> **To:** Dr. D.B. Karron
> **Subject:**
>
> The audit reports are in the mail. You will have your copies tomorrow.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, October 30, 2003 2:54 PM
To: Joan M. Hayes
Subject: server back up

Joan, I was up all night with rebuilding our computer alcove for the winter and getting our servers back online.

I had a job interview today, and I have not had a chance to look up your papers.

I will send a letter with regard to Ferrand.

I will get you the ATG invoices and a letter.

dB

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 12:56 PM
To: 'Joan M. Hayes'
Subject: RE: hone requests to Matt

I am returning tonight.
I can get whatever you need when I get back.

You should have all of the invoices you are asking for. You want more copies ?

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, October 26, 2003 11:11 AM
To: karron@casi.net
Subject: RE: hone requests to Matt

I do not understand many comments in your e-mail. Matt has frequently been your contact for information when you were away from the office. I asked a simple question which in no way was threatening or reason for hysteria. At the end of the conversation, I thanked Matt for his help.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, October 26, 2003 10:31 AM
To: Joan M. Hayes
Cc: karron@casi.net
Subject: hone requests to Matt

Dear Joan;

Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.

Even if the request you make to Matt is to be forward to me.

Matt does not always give me the correct details or context, or even the correct message.

Please do not hang up, cut off, on Matt.
There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.

There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.

I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.

I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.

If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.

Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 12:55 PM
To: 'Joan M. Hayes'
Subject: RE: hone requests to Matt

Also, Matt is not a full time employee and was only in my place watching the apartment while I was on travel and not 'on duty'. I have asked him not to answer the phone unless he is prepared to do CASI work.

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Sunday, October 26, 2003 11:11 AM
> **To:** karron@casi.net
> **Subject:** RE: hone requests to Matt
>
> I do not understand many comments in your e-mail. Matt has frequently been your contact for information when you were away from the office. I asked a simple question which in no way was threatening or reason for hysteria. At the end of the conversation, I thanked Matt for his help.
>
> > -----Original Message-----
> > **From:** dr d b karron [mailto:karron@casi.net]
> > **Sent:** Sunday, October 26, 2003 10:31 AM
> > **To:** Joan M. Hayes
> > **Cc:** karron@casi.net
> > **Subject:** hone requests to Matt
> >
> > Dear Joan;
> >
> > Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.
> >
> > Even if the request you make to Matt is to be forward to me.
> >
> > Matt does not always give me the correct details or context, or even the correct message.
> >
> > Please do not hang up, cut off, on Matt.
> > There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.
> >
> > There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.
> >
> > I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.
> >
> > I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.
> >
> > If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.
> >
> > Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 12:55 PM
To: 'Joan M. Hayes'
Subject: RE: hone requests to Matt

I got a confusing message. What I understood I passed back to you. Matt was overly excited when he wrote me.

What do you need ?

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, October 26, 2003 11:11 AM
To: karron@casi.net
Subject: RE: hone requests to Matt

I do not understand many comments in your e-mail. Matt has frequently been your contact for information when you were away from the office. I asked a simple question which in no way was threatening or reason for hysteria. At the end of the conversation, I thanked Matt for his help.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, October 26, 2003 10:31 AM
To: Joan M. Hayes
Cc: karron@casi.net
Subject: hone requests to Matt

Dear Joan;

Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.

Even if the request you make to Matt is to be forward to me.

Matt does not always give me the correct details or context, or even the correct message.

Please do not hang up, cut off, on Matt.
There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.

There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.

I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.

I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.

If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.

Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 10:31 AM
To: Joan M. Hayes
Cc: karron@casi.net
Subject: hone requests to Matt

Dear Joan;

Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.

Even if the request you make to Matt is to be forward to me.

Matt does not always give me the correct details or context, or even the correct message.

Please do not hang up, cut off, on Matt.
There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.

There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.

I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.

I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.

If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.

Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, October 20, 2003 6:37 PM
To: 'Joan M. Hayes'
Subject: RE: approval

He has it already.
You can send him another if you wish.

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, October 20, 2003 5:38 PM
To: Dr. D.B. Karron
Subject: approval

Do I have your approval to send a copy of the audit reports to Bob Benedict?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 29, 2003 10:02 AM
To: Joan M. Hayes (E-mail)
Subject: pick up report today

Joan, I am driving down from CT;
I would like to stop by your house and pick up the audit report.
Let me know when you will be around and the report is ready.
cheer!
dr. K

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, September 25, 2003 6:34 PM
To: Joan Hayes CPA (E-mail)
Subject: audit report released ?

did you send a copy to DC yet ?
They are waiting and so am I.
dr. K

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 23, 2003 10:48 AM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

I am swamped at meetings today tomorrow.
lets just go with what I signed and not try to polish it any more.
is that ok with you ?

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 7:34 PM
To: karron@casi.net
Subject: RE: Management Assertions

Te keep things going:
1. Read, sign, and e-mail the letter (if you agree, of course).
2. Fax me a copy with your "real" signature.

I'll make the necessary changes to the report and send it out!

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 22, 2003 7:28 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

I came back to nyc.
I had to unload my load of corn for market...

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 3:33 PM
To: karron@casi.net
Subject: RE: Management Assertions

OK – knock hard – I'm very well insulated down here.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 22, 2003 1:53 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

can stop by on my wan to nyc

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 12:01 PM
To: Dr. D.B. Karron
Subject: Management Assertions

Here it is.

I would appreciate your response by e-mail and also a faxed copy of the original with your "real" signature.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 22, 2003 7:28 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

I came back to nyc.
I had to unload my load of corn for market...

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 3:33 PM
To: karron@casi.net
Subject: RE: Management Assertions

OK – knock hard – I'm very well insulated down here.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 22, 2003 1:53 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

can stop by on my wan to nyc

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 12:01 PM
To: Dr. D.B. Karron
Subject: Management Assertions

Here it is.

I would appreciate your response by e-mail and also a faxed copy of the original with your "real" signature.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 22, 2003 1:53 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

can stop by on my wan to nyc

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 12:01 PM
To: Dr. D.B. Karron
Subject: Management Assertions

Here it is.

I would appreciate your response by e-mail and also a faxed copy of the original with your "real" signature.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 22, 2003 7:06 AM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

send and I will sign

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@CASI.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 1:05 AM
To: Dr. D.B. Karron
Subject: Management Assertions

Based on our conversation, you are acknowledging compliance with some requirements and non-compliance or partial compliance with others. There are 5 such requirements that are stated in the Management Assertion Report which will be submitted with the report.

After we met, I had a thought:
Would you like to restate the assertions so as to clearly state the areas of compliance and non-compliance, in accordance with the audited findings? In this way, I could opine that your assertions are fairly stated, even though you are acknowledging certain non-compliance.

If you agree, I will e-mail the assertions for your review and sign-off, and you can e-mail your signed response back to me for quick turnaround.

Let me know your decision. Thank you.

Joan

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, September 19, 2003 7:30 PM
To: Joan M. Hayes (E-mail)
Subject: FW: Fasttrac begins

fyi

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@CASI.net and CASI@thorn.net

Sent from ThinkPad.CASI.net via air modem

-----Original Message-----
From: Franklin Madison [mailto:FMadison@itac.org]
Sent: Monday, September 15, 2003 11:56 AM
To: mgotsch@nycp.org; igottlieb@valleynationalbank.com; khalid@gourad.com; lgraham@seedco.org; stercrlmar@aol.com; jmg10@columbia.edu; Carol Gray; cgray@alumni.gsb.columbia.edu; bgray@signal-equity.com; andrew@spireknowledge.com; carrinfo@carrbussys.com; Adam Greene; jg@phti.com; hgreenstein@twintowersfund.org; charles@talisma.com; Gregory Neuhaus; kgriffin@evoke.com; Jeanne Griffiths; mlevitan@cssny.org; frankgrin@aol.com; wgrinker@seedco.org; j.groelinger@epv.net; Jo Gross; Tonia Gross; suzanne_grossberg@nymc.edu; suzanne_grossberg@nymc.edu; fingross@council.nyc.ny.us; leslieg@cma-inc.com; leslie-g@cma-inc.com; bgrossma@crain.com; wwg@frontiernet.net; Robert Grote; jgrotstein@sasinvestors.com; Frank Guarino; joseph.guarino@sba.gov; dguevara@mindspring.com; guingon@ind.alcatel.com; gupterm@aol.com; gurfein@casi.net; dhaberman@jdapartners.com; dhaberman@jdapartners.com; john@msiny.com; john@msiny.com; david.ferguson@sunysb.edu; e mailmhadley; bahaft@aol.com; thagelin@law.syr.edu; Donna Haiback; Richard Haines; phaldar@uamail.albany.edu; spohp99@hotmail.com; Brian Hall; vhall@cahners.com; dhalle@us.ibm.com; jeffrey_hamer@ml.com; sgh5@columbia.edu; ghamil2939@aol.com; shanchett@igc.org; rgharmon@yourbizpartner.com; lharrison@cm-p.com; wayde@acmemascots.com; Roy Hastick; Dixie Hathaway; haylegroup@rcn.com; Carol Hedwall; jheld@empire.state.ny.us; Richard Hellenbrecht; pascal@globotron.com; hollihender@aol.com; mbh07@health.state.ny.us; ahenke@downtownny.com; jhenness@nsf.gov; shenriquez@ecosystemprojects.com; sw@frontiernet.net; mark@sevenbay.com; bherman@cwe.org; Peggy Hernandez-Anastos; Richard Hernandez; Asher Herzberg; doug.heyward@longbow.com; ward.hickey@transamericabc.com; michael.hickey@db.com; michael.hickey@db.com; hicksw@us.ibm.com; jhidary@gabrielpharma.com; higginsp@goliath.sunyocc.edu; lhill@uamail.albany.edu; hiltonn@monroe.army.mil; piany; martin.hirko@barneyny.com; rhitch@nycedc.com; Karen Hitchcock; dch@lillianvernon.com; fphoch@aol.com; fred_hochberg@dkcnews.com; ihodge@uvi.edu; dh@axiapartners.com; d-holden@home.com; dholden@holdenpearce.com; jdanholden@msn.com; kholliday@hlw.com; reg.hollinger@jpmorganpartners.com; Rey Hollingsworth; hollond@coned.com; sarah; Dennis Holman; Elizabeth Holtzman; sholtzman@holtzmancom.com; sholtzman@holtzmancom.com; mark@mhdccpa.com; markholz@aol.com; ahong@ocigroup.com; garrett.hornsby@citicorp.com; rhoward@gobeyond.com; William Hubbard; chudson@emergingmed.com; eileen.e.huggard@bellatlantic.com; chughes@timesunion.com; hughes@fti-cvt.com; mark@mhdccpa.com; th14@nyu.edu; dhunt@hr.house.gov; norman.hunt@sba.gov; Joseph Ianacona; hpedc@erols.com; insognoa@pennie.com; eipsen@crain.com; eipsen@crain.com; Ivan Irizarry; missa@cptech.com; Joe Ithier; divanoff@poly.edu; ddvl@cornell.edu; cj14k@nih.gov; Info271@Aol.com; oonajackson@yahoo.com; owenajackson@hotmail.com; jacobsf@gtlaw.com; keisha@mouse.org; marc.jacobs@thinairapps.com; wdstone@aol.com; jaffe@chamber.com; jaffe@chamber.com; Marc Jahr; L.JANOTA 111; Rod Jara; Susan Jarrell; jed.rubin@metagroup.com; pjennings@cbrichardellis.com;

jason@iguanstudios.com; aj@sebasearch.com; republica@mindspring.com; A. J. Jin; Eric C. John; Jan Johnson; donaldsonjohnson@mindspring.com; johnson.marsha@epa.gov; marvin_johnson@administaff.com; mjohnson@hrlogic.com; rjohnson@stickynetworks.com; Geddes Jones-Journet; chris@rpa.org; christephorjones@axa-advisors.com; danyel@specsimple.com; kjones@empire.state.ny.us; ejones@fourwindssoftware.com; jljones@realtech.com; Michael R. Jones; josephsm@cdfi.treas.gov
Subject: Fasttrac begins

FAST TRAC

ITAC

INDUSTRIAL & TECHNOLOGY ASSISTANCE CORPORATION

Growing NYC Businesses

Announcing Fall FastTrac®Beginning September 23rd, 2003

Business Skills Development for CEOs of High-Growth Technology & Manufacturing Firms

Business Leaders! Do you want to expand your business and raise capital? Sign up for ITAC's **FastTrac,** a 12-session program that develops the skills required by CEO's of high-tech and manufacturing firms to improve their business model and build relationships with lenders and investors. The program includes one-on-one coaching, peer learning, and prominent guest speakers from the Manufacturing sector and Silicon Alley to help entrepreneurs produce well-critiqued business plans and strategies for their business.

Attention Veterans! Through the **National Veterans Business Development Corporation**, we can now offer **FastTrac** to you at a greatly reduced cost. In addition, this non-profit organization also provides Veterans and Service-Disabled Veterans with the tools they need to start and expand successful businesses, including:

- Access to capital and services
- Access to markets
- Access to training and mentoring

(Please contact ITAC for more information regarding this program.)

Christopher Simmons of EurekaGGN raves, "FastTrac is highly relevant. I'd recommend this program to any

young company looking to raise capital."

FastTrac is a comprehensive business program presented for the last 5 years by ITAC and created to address the needs of companies seeking to develop or improve their business model, develop strategic partners, and position their company to attract capital.

FastTrac Course Description:

CourseOverview
As a participant, you will refine your business plan as you enhance your understanding of the following topics:

Marketing
- Get ahead in a competitive market by anticipating and adapting to change
- Develop the marketing mix to carve out your niche
- Devise tactics for building a sales force or distribution network
- Hone sales skills

Management
- Build a strong management team
- Leverage professional services
- Negotiate deals

Finance
- Plan your cash flow
- Understand what investors are really looking for
- Develop realistic budgets
- Make the most of traditional and alternative money sources

Law
- Negotiate and close a venture investment;
- Structure technology transfers
- Form corporate partnerships
- Protect your intellectual property
- Understand term sheets

12 Session Outline
Session #1: Introduction & the Entrepreneurial Mindset
Session #2: Investor Mindset
Session #3: Management Team
Session #4: Understanding Your Market, the Business Model and USP
Session #5: Market Research, Analysis & Application to Business Plan
Session #6: Sales and Marketing; Penetration Strategy
Session #7: Building and Reading Financial Statements
Session #8: Cash Flow and Profitability
Session #9: Deal Structures, Due Diligence & Exit Strategy
Session #10: IP, Technology Transfers and Corporate Partnerships
Session #11: Presentation & Negotiation Skills
Session #12: Wrap-Up, Graduation and Party

Why Should I Take This Course?

You've established your business, but want to take it to a new level. You are increasing your sales, refining the business model, hiring the management team, and raising private equity all at once. FastTrac will help you to plan your growth wisely, successfully and

profitably. While "growing pains" are natural, through preparation, planning and action you can overcome the common obstacles that can cripple your company just as it's taking off. Invest three hours per week to work with your peers, top-flite business owners, and Resources who will help you think ahead and gain on your competitors.

Benefit from:

- FastTrac's proven program software. Manuals, cases, the latest scholarship on entrepreneurship and business development.
- Peer learning and networking
- One-on-one coaching
- Knowledge shared by two respected professors
- Advice from prominent guest speakers from the "Silicon Alley" community
- Business plan development
- Business resources

Attendees and Instructors

FastTrac attendees are the CEOs and corporate officers of high-growth technology and manufacturing firms. FastTrac is designed for existing firms who are seeking to raise capital or expand their market share. The course is suitable for businesses in a variety of technology, new media and manufacturing sectors that have developed proprietary products.

The program is headed up by Dr. Dan Nathanson, former NYU Professor and CEO of Washington Square Capital Partners, an angel investment firm. Speakers are fromcompanies such as JPMorganCHASE, NYCIC, and Trylon Communications.

When: 12 Sessions, Tuesdays, beginning September 23rd to December9, 2003, 6:00pm to 9:30pm.

Where: JP Morgan CHASE Bank, 1411 Broadway, between 39th and 40th Streets, 5th floor Conference Area, NY, NY. Refreshments will be provided.

Call ITAC at 212-442-2990 or email Franklin Madison at

fmadison@itac.org for more information.

Sponsors
We would like to thank **JP Chase Manhattan Bank** for helping us to provide this valuable program to NYC's Manufacturing and Technologycommunities.

Partners

NYU Center for Advanced Technology, EntMedia.com, Silicon Alley Station.NET, Foryourimagination Marketing, Trylon Communications, Ascend Venture Group, Hispanics in Information Technology & Telecommunications, Redlbis, The Veterans Corporation, Law Offices of John Johnson, Finance NYC.

Franklin Madison, Jr.
Technology Program Director
NASA/SATOP Program Manager

ITAC, 253 Broadway, Rm 302, NYC, NY, 10007
T:212-442-2990, F:212-442-4567
FMadison@itac.org
www.Itac.org

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax:* +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

September 22, 2003

National Institute of Standards & Technology

Grants Office – Advanced Technology Program

Cooperative Agreement No. 70NAN1H3050

100 Bureau Drive, Stop 3580

Building 411, Room 143

Gaithersburg, Maryland 20899-3580

Attention: Ms. Marilyn Goldstein

Dear Ms. Goldstein,

We are enclosing the audited Financial Report and Report on Management Assertions, for our NIST ATP Cooperative Grant referenced above, for the first project year ended September 30, 2002.

If you have any questions about the submitted reports, please contact our designated contact person as follows:

Dr. D B Karron

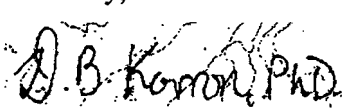
300 East 33rd Street

New York, New York 10016

karron@casi.net

212 686 8748

Sincerely,



CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

September 22, 2003

U. S. Department of Commerce

Office of the Inspector General

401 West Peachtree Street, NW, Suite 2742

Atlanta, Georgia 30308

Attention: Ms. Belinda Riley

Dear Ms. Riley,

We are enclosing the audited Financial Report and Report on Management Assertions, for our NIST ATP Cooperative Grant referenced above, for the first project year ended September 30, 2002.

If you have any questions about the submitted reports, please contact our designated contact person as follows:

Dr. D B Karron

300 East 33rd Street

New York, New York 10016

karron@casi.net

212 686 8748

Sincerely,

D. B. Karron, PhD

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, September 18, 2003 9:59 AM
To: 'Joan Hayes'
Subject: needing

when can I come by ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, September 17, 2003 2:03 PM
To: 'Joan M. Hayes'
Subject: RE: our meeting

Have you heard from bellinda ?
when can we meet ?
I need to talk to you face to face as soon as possible.

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 10:48 AM
To: karron@casi.net
Subject: RE: our meeting

Thank you. I left a message for Belinda, but she has not responded yet.
She travels a lot, and she will probably respond when she is in the office.

I think I have a stomach bug, so I should be fine by tomorrow. I was waiting for your response, and I'm going back to bed now.

I'll send you an e-mail later today or first thing in the morning. In any event, we'll get this thing mailed this week!

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 15, 2003 10:23 AM
To: 'Joan M. Hayes'; casi@thorn.net
Subject: RE: our meeting

yes
I will leave it open until you tell me you are ok.

have you spoken to Belinda ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM

To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 16, 2003 2:22 PM
To: 'Joan Hayes'
Subject: NIST

The situation at NIST is deteriorating.
They are planning on booking a receivable for 250K and are about to give me 30 days to give them a check before it goes into collections.
Belinda wants to return with a team of auditors, partly because we (you) were not prepared for her first visit.

You must give her and NIST what they want in a timely fashion.
When did you promise delivery to Marilyn Goldstein ? To Hope Snowden ?

Failure to deliver this week means the receivable gets posted and I am going to declare bankrupt.

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

From: dr d b karron [karron@casi.net]
Sent: Monday, September 15, 2003 10:52 AM
To: 'Joan M. Hayes'
Subject: RE: our meeting

we should all live so long...

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 10:48 AM
To: karron@casi.net
Subject: RE: our meeting

Thank you. I left a message for Belinda, but she has not responded yet.
She travels a lot, and she will probably respond when she is in the office.

I think I have a stomach bug, so I should be fine by tomorrow. I was waiting for your response, and I'm going back to bed now.

I'll send you an e-mail later today or first thing in the morning. In any event, we'll get this thing mailed this week!

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 15, 2003 10:23 AM
To: 'Joan M. Hayes'; casi@thorn.net
Subject: RE: our meeting

yes
I will leave it open until you tell me you are ok.

have you spoken to Belinda ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc

300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 15, 2003 10:23 AM
To: 'Joan M. Hayes'; casi@thorn.net
Subject: RE: our meeting

yes
I will leave it open until you tell me you are ok.

have you spoken to Belinda ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 15, 2003 9:35 AM
To: 'Joan M. Hayes'
Subject: RE: our meeting

it is getting really tight.
did you hear from Belinda ?
I am really concerned that she feels she needs to revisit.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, September 14, 2003 11:24 AM
To: Frederica L. Miller ESQ (E-mail)
Cc: Joan Hayes CPA (E-mail); karron@casi.net
Subject: audit representation letter

Dear Ms. Miller;

Joan Hayes has requested a letter stating that there are no pending lawsuits against CASI.

Please generate a suitable letter on your letterhead and fax it to Ms. Hayes
+1 (914) 377-0766 and myself (+1 212 448 0261

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 09, 2003 9:01 PM
To: 'Joan M. Hayes'
Subject: RE: audit completion

standing by

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, September 09, 2003 8:42 PM
To: karron@casi.net
Subject: RE: audit completion

Received! I'm hoping we can get together this week. Tomorrow, I will be out of the office. I'll give you a call on Thursday.

-----Original Message-----
From: dr karron [mailto:karron@casi.net]
Sent: Tuesday, September 09, 2003 2:16 PM
To: Joan Hayes CPA
Cc: Frederica L. Miller ESQ; 'dr d b karron'
Subject: audit completion

Joan, here is the letter you requested.
Please advise receipt.
Sincerely,

Dr. Karron

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, September 05, 2003 10:40 PM
To: 'Joan M. Hayes'
Subject: RE: Document1

ok

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, September 05, 2003 10:21 PM
To: karron@casi.net
Subject: RE: Document1

Ok

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Friday, September 05, 2003 8:33 PM
To: Joan Hayes CPA (E-mail)
Subject: Document1

ok ?

Dear Ms. Joan Hayes;

Please disregard the previous two notices from my partner and attorney, Ms. Frederica Miller, ESQ. She is being unnecessarily hot headed and inflammatory. Please accept my sincere apologizes and I trust that we can get past all of the tensions of getting this task completed while the grant is suspended.

I will meet with you at a time and place of your choosing, to provide vital information you need to complete this audit report.

I expect this audit report to be submitted to NIST ATP as soon as possible for overnight delivery to NIST with a copy to myself. I stand ready, willing, and able to drive up to your office and do whatever is required to complete this project.

Sincerely,

Dr. Karron

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, September 03, 2003 9:02 AM
To: Joan M. Hayes (E-mail)
Subject: audit report

we are now coming up on 11 months...

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 02, 2003 7:59 PM
To: Joan M. Hayes (E-mail)
Subject: meeting

tonight/tomorrow ?
can be down from ct tonight.

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-383889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2001	10/1/2001	12/31/2001

10. Transactions:	I Previously Reported	I This Period	II Cumulative
a. Total outlays		210,000.00	210,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	210,000.00	210,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	0.00	210,000.00	210,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*		210000.00	210,000.00
o. Total Federal funds authorized for this funding period		210,000.00	210,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2002	1/1/2002	3/31/2002

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays	210,000.00	240,000.00	450,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	210,000.00	240,000.00	450,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	210,000.00	240,000.00	450,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	210,000.00	240,000.00	450,000.00
o. Total Federal funds authorized for this funding period	210,000.00	240,000.00	450,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-6748
Signature of Authorized Certifying Official	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow Instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc. 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2002	4/1/2002	6/30/2002

10. Transactions:	I Previously Reported	I This Period	II Cumulative
a. Total outlays	450,000.00	140,000.00	590,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	450,000.00	140,000.00	590,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	450,000.00	140,000.00	590,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	450,000.00	140,000.00	590,000.00
o. Total Federal funds authorized for this funding period	450,000.00	140,000.00	590,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Useable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	pages
NIST/ATP	70NANB1H3050	0348-0039	1	1

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☑ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	9/30/2002	7/1/2002	9/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	590,000.00	210,000.00	800,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	590,000.00	210,000.00	800,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	590,000.00	210,000.00	800,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	590,000.00	210,000.00	800,000.00
o. Total Federal funds authorized for this funding period	590,000.00	210,000.00	800,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 2-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2002	10/1/2002	12/31/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	800,000.00	252,000.00	1,052,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	800,000.00	252,000.00	1,052,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	800,000.00	252,000.00	1,052,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	800,000.00	252,000.00	1,052,000.00
o. Total Federal funds authorized for this funding period	800,000.00	252,000.00	1,052,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate: N/A	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted: August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST/ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2003	1/1/2003	3/31/2003

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1,052,000.00	120,000.00	1,172,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,052,000.00	120,000.00	1,172,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,052,000.00	120,000.00	1,172,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1,052,000.00	120,000.00	1,172,000.00
o. Total Federal funds authorized for this funding period	1,052,000.00	120,000.00	1,172,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
	August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

FINANCIAL STATUS REPORT

(Long Form)

(Follow Instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, LLC
300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See Instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2003	4/1/2003	6/30/2003

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays	1,172,000.00	173,000.00	1,345,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,172,000.00	173,000.00	1,345,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,172,000.00	173,000.00	1,345,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1172,000.00	173,000.00	1,345,000.00
o. Total Federal funds authorized for this funding period	1172,000.00	173,000.00	1,345,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
	August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 02, 2003 9:55 AM
To: 'Joan M. Hayes'
Subject: visit today

Contacts: Joan M. Hayes

2-3 pm ?

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 7:45 PM
To: Bob Benedict; casi@thorn.net
Cc: Joan Hayes; Matt Rothman
Subject: Re: Address

done.
Dear Friends, Family and Colleagues;

During my visit at Montreal and McGill i am reachable via the office of my hostess,

Professor Jensen;

Please continue to e-mail me at karron@casi.net, and baring server problems, it never hurts to also send me CASI related important e-mail to casi@thorn.net.

Overnight and regular mail can be sent to me in care of Prof Jensen below;

I will get it same day as I am seeing Prof. Jensen daily. Please send me tracking information if you do send overnight packages so that I can tell when to pick ask Prof. Jensen to pick it up and bring it to lunch or dinner.

I expect to return to NYC Aug 28 through 29, depending on who drives down with me.

Dr. D B Karron

in the care of

Professor Olivia Jensen

Department of Earth and Planetary Sciences

McGill University

Room 238

3450 University street

Montreal, QC Canada

h3a2a7

----- Original Message -----
From: "Bob Benedict" <rbenedict1@ec.rr.com>
To: <casi@thorn.net>
Cc: "Joan Hayes" <jhayes@jmhayescpa.com>; "Matt Rothman" <rothman@casi.net>
Sent: Monday, August 18, 2003 4:21 PM
Subject: FW: Address

>
> Doc, I typo'd the thorn.net address in the first pass....
>
> -----Original Message-----
> From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
> Sent: Monday, August 18, 2003 4:02 PM
> To: casi@thron.net; Doc; Dr Karron
> Cc: Joan Hayes; Matt Rothman
> Subject: Address
>
>
> Doc, I need your mailing address, you must sign the 269A Forms. I have

them
> prepared and
> have discussed them with Joan.
>
> Please let me know where I can reach you by mail, and I'll overnight them
to
> you.
>
> Thank you.
>
>

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 7:35 PM
To: rothman@casi.net; benedict@casi.net; Bob Benedict (E-mail); Amiee Idan (E-mail); Abe Karron (E-mail); Joan M. Hayes (E-mail); janet@webworqs.com; cox@casi.net
Cc: karron@casi.net; Windy Farnsworth (GEAE, Contractor) (E-mail); Windy Lynn Farnsworth (E-mail); Julia A . Case (E-mail)
Subject: local delivery address for dr. karron

Dear Friends, Family and Colleagues;

During my visit at Montreal and McGill i am reachable via the office of my hostess,
Professor Jensen;

Please continue to e-mail me at karron@casi.net, and baring server problems, it never hurts to also send me CASI related important e-mail to casi@thorn.net.

Overnight and regular mail can be sent to me in care of Prof Jensen below;

I will get it same day as I am seeing Prof. Jensen daily. Please send me tracking information if you do send overnight packages so that I can tell when to pick ask Prof. Jensen to pick it up and bring it to lunch or dinner.

I expect to return to NYC Aug 28 through 29, depending on who drives down with me.

Dr. D B Karron
in the care of
Professor Olivia Jensen
Department of Earth and Planetary Sciences
McGill University
Room 238
3450 University street
Montreal, QC Canada
h3a2a7

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 11:13 AM
To: 'Joan M. Hayes'
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

ok

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 10:10 AM
To: karron@casi.net
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

The footnotes, which should be prepared by the recipient, are an integral part of the audited financial statement. Bob stated on several occasions, over several months, that he would send me the footnotes. To date, I have not received them.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM
To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can; I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead,
and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday. My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 11:04 AM
To: 'Bob Benedict'; 'Joan M. Hayes'
Cc: 'Doc'
Subject: RE: CASI Audit Report : Delivery

ok

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Monday, August 18, 2003 11:19 AM
To: Joan M. Hayes
Cc: Dr Karron; Doc
Subject: RE: CASI Audit Report : Delivery

....and as I've said on numerous occasions, footnotes need to be relavant to the audited paperwork and are not standalone comments, as
I've not seen the audit, I cannot craft footnotes that will make sense until I see what you've said.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 10:10 AM
To: karron@casi.net
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

The footnotes, which should be prepared by the recipient, are an integral part of the audited financial statement. Bob stated on several occasions, over several months, that he would send me the footnotes. To date, I have not received them.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM
To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can;
I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead,
and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday. My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 10:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict (E-mail); karron@casi.net
Subject: RE: CASI Audit Report : Delivery

back on line; could not use McGill net for business.
I have fidonet air modem and it seems to be working just fine.
I will be plowing through this material today.

What do you need for my footnotes ?
What am i footing to ?
I have no idea what i am supposed to write at thing point.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 5:00 PM
To: 'Bob Benedict'
Cc: 'Dr Karron'; 'Doc'
Subject: RE: CASI Audit Report : Delivery

Bob,

Footnotes are usually prepared by the auditee and presented for audit with the financial statements. Any applicable changes that may result from the audit are subsequently made to both the financial statements and the footnotes. Footnotes provide disclosures applicable to the financial statements and are not a response to the audit.

However, you were not involved when the financial statements were prepared and presented for audit, and could not have been aware of the lack of same before our discussions.

I appreciate your help and cooperation during your period of involvement in the audit process.

Joan

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Monday, August 18, 2003 11:19 AM
To: Joan M. Hayes
Cc: Dr Karron; Doc
Subject: RE: CASI Audit Report : Delivery

....and as I've said on numerous occasions, footnotes need to be relavant to the audited paperwork and are not standalone comments, as
I've not seen the audit, I cannot craft footnotes that will make sense until I see what you've said.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 10:10 AM
To: karron@casi.net
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

The footnotes, which should be prepared by the recipient, are an integral part of the audited financial statement. Bob stated on several occasions, over several months, that he would send me the footnotes. To date, I have not received them.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM

To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can;
I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead,
and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday.
My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM
To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can;
I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead, and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday. My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, August 15, 2003 5:28 PM
To: 'Joan M. Hayes'; 'Bob Benedict'
Cc: karron@casi.net
Subject: RE: EIN

will correct my records

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, August 15, 2003 5:22 PM
To: 'Bob Benedict'
Cc: Dr. D.B. Karron
Subject: RE: EIN

EIN has been assigned as follows:

CASI LLC
EIN 27-0050010

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Thursday, August 14, 2003 4:35 PM
To: Joan Hayes
Subject: EIN

Doc sent me 17-0050010 and the Payroll Service has 27-0050010, which they say they got from you. Which is correct?

I have no doubt you know what the number is, but I don't have anything directly from you confirming it.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 06, 2003 9:01 PM
To: 'Joan Hayes CPA'
Subject: audit report

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General

NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY

Computer Aided Surgery Inc.
New York, New York

ATP Award No. 70NANB1H3050

Audit Report No. ATL-16095-3-0001 /July 2003

THIS AUDIT REPORT MAY CONTAIN PROPRIETARY DATA EXEMPTED FROM DISCLOSURE UNDER THE FREEDOM OF INFORMATION ACT (5 U.S.C. 552) BY THE OMNIBUS TRADE AND COMPETITIVENESS ACT OF 1988 (15 U.S.C. 278N)

Office of Audits, Atlanta Regional Office

JUL 25 2003

MEMORANDUM FOR: Shamim Shaikh, Acting Chief
Grants and Agreements Management Division
National Institute of Standards and Technology

Kathleen M. McKevitt

FROM: for William F. Bedwell, Jr.
Regional Inspector General
for Audits

SUBJECT: NIST Cooperative Agreement Number 70NANB1H3050
Computer Aided Surgery, Inc., NY
Final Report No. ATL-16095-3-0001

This report on our audit of the subject NIST Advanced Technology Program cooperative agreement with Computer Aided Surgery, Inc. is to inform NIST officials of significant findings that require their immediate attention. Based on Computer Aided Surgery's own accounting records, the company should reimburse NIST $205,126. The corporation has not contributed any of its required cost-share, which currently totals $54,068, and has drawn down $205,126 in excess of the federal share of ATP project costs identified in its accounting records. The Financial Status Reports filed with NIST are inaccurate because they show that the company contributed the required matching funds and the reports overstate ATP project expenses. We will issue a separate comprehensive audit report including questioned costs and other non-compliance issues covering the period October 1, 2001, through June 27, 2003.

We are providing a copy of this report to Computer Aided Surgery. However, we have not requested the company prepare a written response to NIST addressing the report findings or recommendations. We will include these findings in the subsequent comprehensive audit report to allow for due process. Requests from the public for copies of this report must be referred to the Office of Inspector General, Office of Compliance and Administration Publication Unit, Room 7009C, Herbert C. Hoover Building, for response under the Freedom of Information Act.

Any information or inquiry regarding this final report should be directed to me at (404) 730-2780, or Kathleen McKevitt of this office at the same number. We appreciate the cooperation and courtesies extended by NIST officials during our audit.

Introduction

In September 2001, NIST awarded a $2,110,500 Advanced Technology Program cooperative agreement to Computer Aided Surgery, Inc., a for-profit company involved in innovative composite design and engineering. The agreement was for a 3-year period with $800,000 in federal funds for the first year, $600,000 for the second year, and $600,000 in the third year. The agreement required the company provide a matching share of $36,500 for the first year, $30,500 for the second year, and $43,500 for the third year.

The purpose of the agreement was to develop and demonstrate novel computer and engineering technology based on Digital Morse Theory to enhance the quality and usability of computerized anatomic models for precise and accurate cancer treatment therapies.

Purpose and Scope of Audit

We performed the audit of the NIST award at the company's office in New York City during June 2003. NIST requested that our office conduct the audit because the grants and program officials were concerned about Computer Aided Surgery's ability to account for federal funds being spent. The purpose of the audit was to determine the financial status of the award, the reasonableness and allowability of expenses charged against the award and review compliance with applicable laws and regulations. The audit covered the period from October 1, 2001, through June 27, 2003. We examined pertinent NIST and company records, and interviewed agency and company officials as deemed necessary.

We relied on computer-processed data supplied by the company as the basis for our audit findings and recommendations. Consequently, we tested the accuracy by tracing and comparing the data to original source documents and other supporting documents. Based on our tests, we concluded that the computerized data was sufficiently reliable for use in meeting our objectives.

We conducted the audit in accordance with generally accepted government auditing standards, and performed it under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated May 22, 1980, as amended.

Results of the Audit

During our audit, we found significant problems that we brought to the grants officers attention with a conference call on June 24, 2003 and are documenting with this report. Computer Aided Surgery has not contributed any of its required matching funds, which currently totals $54,068. In addition, the company drew down $205,126 in excess of the federal share of ATP project costs recorded in its accounting records. Finally, the Financial Status reports filed with NIST are inaccurate because they overstate expenses to justify the excess draw-downs and include a cost-share amount that was never contributed. NIST informed us that they suspended further award payments to Computer Aided Surgery as of June 27, 2003. We are working with the company to obtain additional documentation so that we can provide a comprehensive audit of the allowability and reasonableness of ATP project expenses for the period October 1, 2001 through June 27, 2003.

$54,068 of Required Matching Funds Not Contributed

Computer Aided Surgery has not contributed any matching funds to the project even though the NIST award agreement requires a cost share of 4.57 percent. The Chief Technical Officer of Computer Aided Surgery identified the State of New York as the source of the matching funds, but the funding was not received due to the state's budget problems after September 11, 2001. While the primary owner and Chief Technical Officer of Computer Aided Surgery intends to contribute his own funds to the ATP project, none of these required funds have been contributed to date.

The matching funds required for the project based on the ATP identified expenses in the company's accounting records are shown below:

Award Amendment	Period	Required Cost-Share	ATP Project Costs Per Books	Required Cost-Share
# 2	10/01/2001 - 09/30/2002	4.36%	$ 779,905	$ 34,004
#3	10/01/2002 - 06/27/2003	4.84%	414,537	20,064
Total			$1,194,442	$ 54,068

$205,126 in Excess Drawdowns

Our audit revealed that Computer Aided Surgery drew down $205,126 of federal funds over the 21-month period in excess of the federal share of ATP expenses identified in its own accounting records. A review of the company's financial records revealed that these excess draw-downs were not spent on ATP project expenses. The amount of drawdowns in excess of the federal share of ATP project expenses for the period October 1, 2002 through June 27, 2003 is shown below:

	10/01/01 – 09/30/02	10/01/02 – 06/27/03	Cumulative
ATP Project Expenses Per Books	$ 779,905	$ 414,537	1,194,442
Federal Share of Project	95.64%	95.16%	
Federal Share of ATP Expenses	$745,901	$394,473	1,140,374
Federal Funds Drawn-down	800,000	545,500	1,345,500
Excess Draw-downs of Federal Funds	$ 54,099	$ 151,027	$ 205,126

As shown above, the company drew down $1,345,500 in federal funds between October 1, 2001 and June 27, 2003. However, a review of the company's general ledger revealed only

$1,194,442 in ATP project costs during this same 21-month period and based on the project's federal cost-share, Computer Aided Surgery was only entitled to $1,140,374. The $205,126 excess funds went to pay expenses not related to the ATP project. It appears that Computer Aided Surgery's only source of revenue during the period of the award has been the NIST funds.

The *Advanced Technology Program Special Award Conditions* Section 9. c. states:

> "Advances ... shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned .... Advances shall be for periods not to exceed 30 days."

Inaccurate Financial Status Reports

Computer Aided Surgery filed inaccurate Financial Status Reports (SF-269's) for each of the four quarters during the period October 1, 2001 through September 30, 2002. The erroneous reports show the amount of federal funds drawn down rather than actual federal expenditures in the box designated "federal outlays for the quarter," thereby, overstating expenditures. Additionally, Computer Aided Surgery claimed that it had contributed the required cost-share funds, when in fact; no matching funds have been contributed. The Financial Status Reports have not been completed for the periods ending December 31, 2002 or March 31, 2003.

The *Advanced Technology Program General Terms and Conditions* Section 7.c. (1) states:

> "By signing this award the Recipient agrees to ensure that only actual costs incurred will be charged to the award and that all costs will be reasonable, allocable, and allowable in accordance with the applicable Federal Cost Principles."

Additionally section 7.c. (3)(a) states:

> "The Recipient shall submit a "Financial Status Report" (SF-269) on a calendar quarter basis for the periods ending March 31, June 30, September 30, and December 31, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period."

Recommendations

We are recommending that NIST:

1. Continue to suspend award payments to Computer Aided Surgery, Inc., until it meets with the following requirements:

   - Reimburse NIST $205,126 for funds drawn down in excess of the federal share of ATP project expenses.

   - File the Financial Status Reports (SF-269) for the quarters ending December 31, 2002, and March 31, 2003.

2. Designate the company as a "high risk" organization and, at a minimum place it on a reimbursement basis for future drawdowns, if the suspension of award payments is removed.

Funds to Be Put to Better Use

By implementing this recommendation, $205,126 in federal funds will be put to better use by returning the funds to NIST and ensuring that the funds are used only for the NIST project.

Attachment

cc: Sharon Bisco, Audit Liaison, NIST
Marilyn Goldstein, NIST Grants Officer
Barbara Lambis, Policy and Operations Advisor, ATP
Cherylynn Peters, Grants Management Specialist, NIST-ATP
Dan Karron, Chief Executive Officer,
Computer Aided Surgery, Inc.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, August 03, 2003 3:16 PM
To: 'Joan M. Hayes'
Subject: RE: will call/come by

Ah, family and funerals.
Gotta love it.
Will speak to Bob Monday and reschedule.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, August 03, 2003 3:05 PM
To: karron@casi.net
Subject: RE: will call/come by

I'm sorry I missed you. I left right after our conversation and was out late last night. I'm leaving in a few minutes for another night out. Most of our family birthdays are in August and September, so the weekends get busy.

I'll be out of the office with clients most of Monday, but we can talk later on Monday or one of the following days. I would like to reschedule our conference call with Bob, so we can finish the audit. Once that is complete, we can focus on the other important tasks and issues.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Saturday, August 02, 2003 12:55 PM
To: Joan M. Hayes (E-mail)
Subject: will call/come by

Joan, I have been distracted with the funeral for my father-in-law (on my brothers side) yesterday, and i spent the night with my mom.

I will call you, and I can evey come by for coffee this afternoon/evening for a personal meeting, as i am on my way up to CT.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Saturday, August 02, 2003 12:55 PM
To: Joan M. Hayes (E-mail)
Subject: will call/come by

Joan, I have been distracted with the funeral for my father-in-law (on my brothers side) yesterday, and i spent the night with my mom.

I will call you, and I can evey come by for coffee this afternoon/evening for a personal meeting, as i am on my way up to CT.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 29, 2003 9:13 PM
To: Joan Hayes CPA
Subject: audit report

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 28, 2003 9:10 PM
To: Joan M. Hayes (E-mail)
Cc: Bob Benedict (E-mail); benedict@casi.net
Subject: Wednesday Phone Conference

Are we on for Wednesday Phone Conference about Benefits and Other Audit Matters ?
What time Wednesday?

dB

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 6:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

I think Bob's family plans may go on longer than tomorrow. In any event, we can probably do this when you get back from Delaware.

> -----Original Message-----
> **From:** dr d b karron [mailto:karron@casi.net]
> **Sent:** Tuesday, July 15, 2003 5:10 PM
> **To:** 'Joan M. Hayes'
> **Subject:** RE: benefit plan phone conference
>
> I have a meeting in Delaware tomorrow; I may have to use a cell phone to join in.
>
> > -----Original Message-----
> > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > **Sent:** Tuesday, July 15, 2003 5:00 PM
> > **To:** 'dr d b karron'
> > **Subject:** RE: benefit plan phone conference
> >
> > Thank you
> >
> > > -----Original Message-----
> > > **From:** dr d b karron [mailto:karron@casi.net]
> > > **Sent:** Tuesday, July 15, 2003 4:44 PM
> > > **To:** 'Joan M. Hayes'
> > > **Cc:** 'Bob Benedict'; Robert J Benedict RR
> > > **Subject:** benefit plan phone conference
> > >
> > > I have to check with Bob.
> > >
> > > > -----Original Message-----
> > > > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > > > **Sent:** Tuesday, July 15, 2003 4:26 PM
> > > > **To:** karron@casi.net
> > > > **Subject:** RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 23, 2003 11:16 PM
To: 'Joan M. Hayes'
Subject: RE: tax levi cured

I did not get your messages today.
If it is an emergency, page me; you can ask Matt to page me, or you can page me directly through this link:
http://www.casi.net/D.Karron/pagedbk.htm

If you are up, I can call you now (11 pm).
You can call me now; I am in.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Wednesday, July 23, 2003 7:01 PM
To: 'dr d b karron'
Subject: RE: tax levi cured

I called you 4 times yesterday, and 3 times today. Please return my call ASAP.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Wednesday, July 23, 2003 4:36 PM
To: Joan Hayes CPA
Cc: karron@casi.net
Subject: tax levi cured

Dear Joan Hayes;

I called the IRS to check on the status of the Tax Levi;
I spoke to a Mr. John Snow, Tax Enforcement Number 2973971 at 4:30 pm, today July 23, 2003.

I gave him the CASI LLC EIN number, and he confirmed that there was an outstanding balance, penalties and interest, and that the Levi was still in effect.

I then had the bright idea to ask him to look up the CASI INC EIN number and see if there was an overpayment of the exact same amount (less penalties and interest) in the CASI INC account.

He found the missing/misapplied payments and immediately suggested that he can move the money internally from the CASI INC, number to the CASI LLC, Inc number. He then did so while I was on the phone with him.

He confirmed to me that the penalties and interest were removed and that BOTH accounts were precisely and exactly zeroed out.

He said a official notification would be issued within the next three weeks and the matter was resolved.

I am quite pleased to have solved this problem without resorting to having to provide any more gigabytes of backup documentation.

Dr. Karron

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 23, 2003 4:36 PM
To: Joan Hayes CPA
Cc: karron@casi.net
Subject: tax levi cured

Dear Joan Hayes;

I called the IRS to check on the status of the Tax Levi;
I spoke to a Mr. John Snow, Tax Enforcement Number 2973971 at 4:30 pm, today July 23, 2003.

I gave him the CASI LLC EIN number, and he confirmed that there was an outstanding balance, penalties and interest, and that the Levi was still in effect.

I then had the bright idea to ask him to look up the CASI INC EIN number and see if there was an overpayment of the exact same amount (less penalties and interest) in the CASI INC account.

He found the missing/misapplied payments and immediately suggested that he can move the money internally from the CASI INC, number to the CASI LLC, Inc number. He then did so while I was on the phone with him.

He confirmed to me that the penalties and interest were removed and that BOTH accounts were precisely and exactly zeroed out.

He said a official notification would be issued within the next three weeks and the matter was resolved.

I am quite pleased to have solved this problem without resorting to having to provide any more gigabytes of backup documentation.

Dr. Karron

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 9:26 AM
To: 'Joan M. Hayes'
Subject: RE: interpay quarterly payroll reports

Thank you.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 21, 2003 9:08 AM
To: 'dr d b karron'
Subject: RE: interpay quarterly payroll reports

I will be out of the office most of today. I will call the IRS and NYS early tomorrow.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, July 21, 2003 2:36 AM
To: Joan Hayes CPA
Subject: interpay quarterly payroll reports

Are these what the IRS is looking for ?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 2:36 AM
To: Joan Hayes CPA
Subject: interpay quarterly payroll reports

Are these what the IRS is looking for ?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 2:24 AM
To: Joan Hayes CPA
Subject: more tax forms

Fyi; these don't look too dangerous...
I am surfacing mailing you the originals.

New York State Department of
Taxation and Finance

Taxpayer Services and Revenue Division
W A Harriman Campus
Albany, NY 12227

Date: 7/18/2003

Account Verification Notice: **New York State Withholding Tax**

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK NY 10016-9406

Dear Employer:

A New York State withholding tax account for the above named entity has been opened (or reactivated) with identification number 133889180 3 .
If corrections are necessary, return this form as soon as possible to: NYS TAX DEPARTMENT
ACCOUNT SERVICES SECTION
BUILDING 8 ROOM 938
W A HARRIMAN CAMPUS
ALBANY NY 12227

Changes in account information

Identification number	Mailing address
Physical address	Paid preparer address C/O:

Contact person:_____ **Daytime phone:** (_____) _____

Enclosed are forms and information that may be useful to a new employer. Form NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax,* containing general information about unemployment insurance, wage reporting, withholding tax (including tables and methods), and new hire reporting, is being mailed to you separately. Your booklet of Form NYS-1, *Return of Tax Withheld,* coupons and quarterly returns will also be mailed to you separately.

Need help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:00 a.m. to 5:55 p.m., Monday through Friday.

From areas outside the U.S. and outside Canada, call (518) 485-6800.

Hotline for the Hearing and Speech impaired - if you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W.A. Harriman Campus, Albany NY 12227.

New York State Department of
Taxation and Finance
Taxpayer Services and Revenue Division
W A Harriman Campus
Albany, NY 12227

Date: 7/11/2003

Account Verification Notice: **New York State Withholding Tax**

CASI LLC
300 E 33RD ST
NEW YORK NY 10016-9463

Dear Employer:

A New York State withholding tax account for the above named entity has been opened (or reactivated) with identification number 270050010 5 .
If corrections are necessary, return this form as soon as possible to: NYS TAX DEPARTMENT
ACCOUNT SERVICES SECTION
BUILDING 8 ROOM 938
W A HARRIMAN CAMPUS
ALBANY NY 12227

Changes in account information

Identification number	Mailing address
Physical address	Paid preparer address C/O:

Contact person:_____ **Daytime phone:** (_____) _____

Enclosed are forms and information that may be useful to a new employer. Form NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax,* containing general information about unemployment insurance, wage reporting, withholding tax (including tables and methods), and new hire reporting, is being mailed to you separately. Your booklet of Form NYS-1, *Return of Tax Withheld,* coupons and quarterly returns will also be mailed to you separately.

Need help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:00 a.m. to 5:55 p.m., Monday through Friday.

From areas outside the U.S. and outside Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - if you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - in compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W.A. Harriman Campus, Albany NY 12227.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 1:46 AM
To: Joan Hayes CPA
Subject: Second Try: IRS Notice of Intent to Levy for 19723

Dear Joan;

This looks deadly serious; attached is a notice of Levy 19,723.
We have 47 or so thousand sitting in the CASI LLC NIST ATP checking account that is liable to be seized if this is not settled and fast.
What is going on ? Loosing that money now will be certain to doom our company.

This note has not been CC'ed to anyone other than you, as per your previous instructions.

Please advise.

007394 200303 SBV

IRS Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

Notice Number: CP 504
Notice Date: 07-21-2003
SSN/EIN: 27-0050010
Caller ID:

7105 5678 7188 0868 8391

CASI LLC
KARRON D B MEMBER
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

270050010221

Urgent !!

We intend to levy on certain assets. Please respond NOW.

(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below.

Account Summary

Form: 941	Tax Period: 03-31-2003
Current Balance:	$19,723.17
Includes:	
Penalty:	$96.08
Interest:	$56.38
Last Payment:	$0.00

For information on your penalty & interest computations, you may call 1-800-829-0115

See the enclosed Publication 594, The IRS Collection Process, and Notice 1219B, Notice of Potential Third Party Contact, for additional information.

Questions? Call us at **1-800-829-0115**

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504
Notice Date: 07-21-2003

write on your check:

941	03-31-2003	27-0050010

Amount Due: $19,723.17

Internal Revenue Service
HOLTSVILLE, NY 00501-0030

CASI LLC
KARRON D B MEMBER
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

270050010 VU CASI 01 2 200303 670 00001972317

1301

IRS Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

7105 5678 7188 0868 8391

CASI LLC
KARRON D B MEMBER
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

1302

USE OUR AUTOMATED TELEPHONE SERVICE — IT'S EASY AND IT'S FAST

HERE'S A LIST OF THE SERVICES AVAILABLE...
AND INFORMATION YOU'LL BE ASKED FOR SO WE CAN HELP YOU

If you plan to call us (at the number shown on the front of the enclosed notice), and you have a touch-tone phone, you may find it convenient to use our automated interactive telephone service. Our automated service can help you quickly and easily if you are ready with just a few items of information.

IF YOU NEED...	YOU'LL BE ASKED...
To know when you can expect to receive your refund	Your social security number, the amount of the refund you're expecting, and your filing status, (single, married filing joint, etc.)
To know the current balance due on your account, whether payments have been credited to your account, or whether changes have been made to you account	Your social security number and personal identification number or PIN. If you have not set up a PIN, you'll be asked to do so using the information shown below
To set up a personal identification number to access your personal tax account information	Your social security number, the Caller ID number shown at the top of the enclosed notice and your date of birth (Use 8 digits, February 23, 1960 is entered as 02231960)
To request more time to pay or set up a payment plan More time to pay	Your social security number and the caller ID number shown at the top of the enclosed notice Whether you want a 30 or 60 day extension
To set up a payment plan	The amount you can pay each month
A transcript of your account or a copy of your return	Your social security number and the numbers in your street address
The address to file you return	Your zip code
The address to mail a payment	Your social security number and zip code

Notice **1212** (Rev. 5-2002)
Catalog Number 25924J Department of Treasury - IRS

- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest: $56.38

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over $100,000, minus your timely payments and credits.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 1:30 AM
To: Joan Hayes CPA
Subject: IRS Notice of Intent to Levy for 19723

Dear Joan;

This looks deadly serious; attached is a notice of Levy 19,723.
We have 47 or so thousand sitting in the CASI LLC NIST ATP checking account that is liable to be seized if this is not settled and fast.
What is going on ? Loosing that money now will be certain to doom our company.

This note has not been CC'ed to anyone other than you, as per your previous instructions.

Please advise.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 16, 2003 5:52 PM
To: 'Joan M. Hayes'
Cc: benedict@casi.net
Subject: RE: benefit plan

Bob, i expect to be back in nyc tonght, tomorrow.
Schedule something with Joan.

dB

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 16, 2003 2:29 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan phone conference

Here is the submission to ATP asking to recind the suspension.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 6:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

I think Bob's family plans may go on longer than tomorrow. In any event, we can probably do this when you get back from Delaware.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 5:10 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan phone conference

I have a meeting in Delaware tomorrow; I may have to use a cell phone to join in.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 5:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

Thank you

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 4:44 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; Robert J Benedict RR
Subject: benefit plan phone conference

I have to check with Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----

From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Tuesday, July 15, 2003 12:14 PM
> **To:** Bob Benedict; Dr. D.B. Karron
> **Subject:** benefit plan
>
> I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.
>
> Do you agree? When are you available?

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D. Chief Technical Officer
300 East 33rd Street, Suite 4N New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax:* +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Wednesday, July 16, 2003 at 012:25:51 Hours

Marilyn Goldstein
Grants Officer
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580

BY E_MAIL marilyn.Goldstein@nist.gov
BY surface mail and fax

Re: Cooperative Agreement 70NANB1H3050, Amendment No. 6

Subject: Request for lifting of award suspension

Dear Ms. Goldstein;

This letter is to inform you that CASI LLC has made cash deposits into the CASI NIST Project checking account (JPMorgan-Chase Bank Account XXXXXXXX3166) totaling $47,000.00. This funds in part the CASI contribution of $67,000.00, as required by cooperative agreement 70NANB1H3050, Amendment No. 6, through the end of the current fiscal year through September 30, 2003

Additionally, CASI is providing $20,100.00 as 30% of its $67,000.00 contribution as an "in-kind" contribution, based on invoice or fair market value assessment noted in the attached spreadsheet and supporting documents. The equipment valued in the attached was purchased with CASI funds prior to the start of this current award, but has been used 100% for our current NIST project.

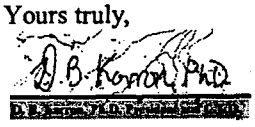
CASI has made, in good faith, previous match contributions totaling $16,600.00, however these were later re-classified as non-match by our accountant. The Project PI has taken a second mortgage on the project apartment to cover the new re-match payments made since the suspension.

Mr. Robert Benedict, our Administrator and Business Manager of CASI LLC has established management controls and procedures that will ensure the appropriate amount of Member Contribution will be made at the appropriate time for any future ATP fund draw to prevent this problem from happening during the remaining course of this year funding when resumed, and at any point in the future.

C. A. S. I.
Computer Aided Surgery, Inc.

Finally, with the CASI Member Contribution now met through the end of the second project year, as supported by the appended documents, CASI respectfully requests the lifting of the grant suspension amendment so that our research project may continue.

Yours truly,



Enc:

copy of bank statement
equipment in-kind schedule
copy of contribution schedule

cc: Jayne Orthwein NIST
B J Lide, NIST
Robert Benedict, CASI, LLC
Joan Hayes, CPA, LLP
Belinda Riley, OIG
Hope Snowden, NIST

Account Detail

CHASE ONLINE℠

Print Transactions | Export Transactions | Nickname This Account

▼ CASI LLC NIST

Click ▼ to collapse or ▶ to expand. Back to "My Accounts"

Available Balance:	$40,480.46
Gross Balance:	$40,480.46
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	$40,480.46

CASI LLC NIST

From: 1/1/2003 **To:** 7/16/2003 To find more transaction activity click Search Transactions

Sorted By: Date

Select Account: CASI LLC NIST $40,480.46

Showing 1 - 13 of 13 transactions

Date	Transaction Type	Debit	Credit	Balanc
07/16/2003	BANK MISC CREDIT		1,000.00	40,480.4
07/15/2003	CHECK # 00011013 View Check	14.00		39,480.4
07/15/2003	CHECK # 00011011 View Check	457.85		39,494.4
07/15/2003	BANK MISC CREDIT		25,000.00	39,952.3
07/14/2003	CHECK # 00011014 View Check	957.69		14,952.3
07/14/2003	CHECK # 00011009 View Check	1,790.00		15,910.0
07/14/2003	TO 131075873565	800.00		17,700.0
07/11/2003	CHECK # 00011002 View Check	100.00		18,500.0
07/11/2003	TO 131077133165	1,700.00		18,600.0
07/11/2003	FR 131077133165		20,000.00	20,300.0
07/01/2003	TO 131077133165	300.00		300.0
06/25/2003	TO 131077133165	500.00		600.0
06/24/2003	DEPOSIT		1,000.00	1,100.0

Showing 1 - 13 of 13 transactions

Select Account: CASI LLC NIST $40,480.46

7/16/2003 12:17 PM ET

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

My Accounts | Payments & Transfers | Customer Center

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

CASI match 'in-kind'

Vendor	Description	Fair Market Value	Invoice
LAKE DSP	Rackmount PC with DSP (Digital Signal Procesor)	$ 40,363.00	$ 51,599.98
SGI	Indigo x2	$ 900.00	$ 5,000.00
SGI	Indigo 2 Extreme Graphics	$ 1,200.00	$ 5,000.00
SGI	SGI Software Developer Software Bundle	$ 10,000.00	$ 10,000.00
WACOM	Large Pressure Sensitive Digitizer Pad	$ 1,200.00	$ 1,200.00
Polhemus Navigation	3Draw Pro	$ 5,200.00	$ 5,200.00
Polhemus Navigation	additional stylus	$ 500.00	$ 500.00
Polhemus Navigation	Insidetrack Digitizer	$ 1,495.00	$ 1,495.00
American Media Pro	Server Class Dual Xenon PC	$ 5,000.00	$ 5,000.00
Seagate	15 Disk RAID	$ 5,000.00	$ 12,000.00
	Valuations for Match	**$ 70,858.00**	**$ 96,994.98**
	Total Match	$ 110,000.00	
	Allowed Fraction	0.3	
	Total Effective Matching Value	$ 33,000.00	
	Match Applied To Date	$ 20,100.00	

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 15, 2003 5:10 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan phone conference

I have a meeting in Delaware tomorrow; I may have to use a cell phone to join in.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 5:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

Thank you

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 4:44 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; Robert J Benedict RR
Subject: benefit plan phone conference

I have to check with Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 15, 2003 4:44 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; Robert J Benedict RR
Subject: benefit plan phone conference

I have to check with Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us al some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, July 13, 2003 7:06 PM
To: 'Joan M. Hayes'; 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

What you describe is not the problem.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:05 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: dr d b karron [casi@thorn.net]
Sent: Sunday, July 13, 2003 1:29 PM
To: 'Joan M. Hayes'
Subject: RE: Marian Karron/Dr. K's Mom

Parthship certs as issued, by cash advanced.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:06 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'; 'akarron'; 'Frederica L. Miller ESQ'; 'Joel Bernstein ESQ'; 'Lee Goldberg'
Subject: RE: Marian Karron/Dr. K's Mom

How are you determining each partner's share and investments in the business?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:24 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson; akarron; Frederica L. Miller ESQ; Joel Bernstein ESQ; Lee Goldberg
Subject: Marian Karron/Dr. K's Mom

Dear Joan, Ken, Frank and Bob;

I am borrowing money to cover the current overdrafts from my mom (in addition to the money I am borrowing on my apartment). As my mom is a partner, and has a stake in the business (she has already given me 20K for her share in the company, and since I have to go to her to get cash, she will be calling to try to understand how with the bookkeepers and management I am turning the company over to we are coming up so short.

Please be polite, explain to her (and eventually to me) why we can't keep the checking account registered straight, that there is no missing money, no one is stealing and that I am in the process of repaying the government for overpayments and co-payments because we did not get co-investors.

She has been calling me insessently since I made the mistake of telling her that checks were bouncing and I needed to borrow more money from her. I am going out to visit her today, and it is the most I could do to keep her from calling all of you Sunday morhing; I am not answering my phone now.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 09, 2003 6:31 AM
To: 'Anne Benedict'; 'Joan Hayes'
Cc: 'Bob Benedict'
Subject: RE: Financial Status Reports

Thanks.
Do I need to do anything ?

-----Original Message-----
From: Anne Benedict [mailto:abenedict1@ec.rr.com]
Sent: Tuesday, July 08, 2003 11:17 PM
To: Dr. Karron; Joan Hayes
Cc: Bob Benedict
Subject: Financial Status Reports

Financial Status Reports from Bob are attached. Page 2 is the same for both reports...

Anne

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, July 03, 2003 12:40 AM
To: Joan M. Hayes
Subject: tax notice from IRS

Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalty: $96.08

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and

IRS Department of the Treasury
Internal Revenue Service

009266
BOD CD-SB

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-515
DATE OF THIS NOTICE: 06-23-2003
TAXPAYER IDENT. NUM: 13-3889180
TAX FORM: 1120 200330
TAX PERIOD: 05-31-2002

HOLTSVILLE, NY 00501-0030

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

133889180222

REQUEST FOR YOUR TAX RETURN

Our records show that we have not received the following tax return(s) from you.
Form Number: 1120
Title: US CORPORATION INCOME TAX RETURN
Tax period(s):
05-31-2002

CASI LLC
STEP 1 - SCANNED ON
JUL 02 2003
BY:

If you have not filed this tax return, please:
- prepare your tax return
- sign the return
- attach your payment for any tax due
- we'll bill you for any interest and penalties.

If you have already filed this tax return:
- send us a copy of it
- sign it or re-sign it
- date it.
- Allow 6 to 8 weeks to process your return.

If you believe you are not required to file, please tell us why by completing the "Information About Your Tax Return", at the end of this notice.

We will contact you again if:
- we need additional information
- we need clarification of your response or
- we determine you are required to file.

If you need assistance, call 1-800-829-0115.
Hours of Operation are: Monday-Friday 7:00 AM to 11:00 PM
If you need tax forms, call 1-800-TAX-FORM, or visit our Web site at: www.irs.gov.

009266
BOD CD-SB

NUMBER OF THIS NOTICE: CP-515
DATE OF THIS NOTICE: 06-23-2003
TAXPAYER IDENT. NUM: 13-3889180
TAX FORM: 1120 200330
TAX PERIOD: 05-31-2002

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

"Information About Your Return"

PLEASE COMPLETE AS NECESSARY AND RETURN THIS ENTIRE PAGE

A. FORM 1120 or 1065
If you are not required to file, please complete all sections that may apply to you:
[ ] My business was closed on _____ (date), which was before the beginning of the tax period shown on this letter.
[ ] My corporation/partnership was inactive/dormant during the tax period shown on this notice.
[ ] I filed a consolidated return with _____
Employer Identification Number (EIN) _____
(Please attach Form 851, Affiliation Schedule)
[ ] None of the above. My explanation is shown on the bottom and/or back of this page.

B. If you have already filed a tax return, complete this section and include a signed/re-signed copy of your tax return:
Name(s) and employer/taxpayer identification number (EIN/SSN) shown on the tax return:

_____

_____

Type of Form:_____(941,940 etc) Years _____ Date Filed _____

C. If there is a credit/payment/deposit on this notice, complete this section:
[ ] Refund the credit/payment/deposit. (To get this refund you must file a tax return for that year even though you are not otherwise required to file.)
[ ] Apply the credit/payment/deposit, to the tax return, tax period and/or EIN/SSN shown on this notice. My tax return is enclosed.
[ ] Apply the credit/payment/deposit to another tax return, tax period and/or EIN/SSN as written below:
Tax Form _____ Tax Period _____ EIN _____ _____

Please include your telephone number(s), with your area code and the best time to call you.
TELEPHONE NUMBER (____)_____ HOURS _____
TELEPHONE NUMBER (____)_____ HOURS _____

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

_____ _____
Signature Date

IRS Department of the Treasury
Internal Revenue Service

HOLTSVILLE, NY 00501-0030

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

Be sure the IRS address appears in your envelope window.

0000000000

Notice Number: CP 515
Notice Date : 2003-06-23
Tax Period : 200205

BODCD-SB
SELCD-00

133889180

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

INTERNAL REVENUE SERVICE
HOLTSVILLE, NY 00501-0030

33889180 AC 0000 10 2 200205 000 0000000000

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, June 27, 2003 7:39 PM
To: Elisha Gurfein
Cc: Joan Hayes CPA
Subject: reciepts for expenses needed

Dear Lee;

I am sitting here with the Inspector General Auditor and Joan pulling receipts for paid invoices;

Your invoice, copy enclosed, did not contain original receipts.
The IG's office is asking for copies of the charge tickets, hotel bills, and we can't find any for the enclosed invoice.

Please send copies by fax (212 686 8748) or e-mail (Karron@casi.net) as soon as possible, as these costs are otherwise disallowed and will be billed back to you.

Thank you,

Dr. Karron

E. Gurfein Expenses for SBIR Conference
Arlington, VA June 10-12, 2002

5/23/02	Registration Fee	$300.00
6/10/02 6/12/02	RT mileage Englewood to Newark Penn Station 30 miles x $0.31 NJ Turnpike Tolls	 9.30 2.00
6/10/02	Taxi Union Station Wash DC to Sheraton Hotel Arlington, VA	20.00
6/12/02	Taxi Sheraton Hotel to Union Station Wash DC	20.00
6/10/02-6/12/02	Miscellaneous Expenses	18.00
	Total	$369.30

The following items paid with CASI Amex Card:

RT Amtrak train fare EGurfein and GWolberg	$550.00
Sheraton Hotel EGurfein (including GWolberg)	522.42
Parking at Newark Penn Station	50.00

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, June 23, 2003 9:46 AM
To: 'Joan M. Hayes'
Subject: RE: new procedures

will help all I can

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, June 23, 2003 7:45 AM
To: karron@casi.net; 'Bob Benedict'
Subject: RE: new procedures

It is not up to Belinda to "certify" the Jackson Group. The audit issue is the existence of a proper accounting system to support the financial requirements of the award. I don't see any problem with the Jackson Group, and I think it would be a severe detriment to the project to make any change that would impede the implementation of procedures. I'm sure Bob will monitor the process going forward. Frank will need your cooperation for a smooth process and Bob's response to his questions as they occur.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, June 22, 2003 10:19 PM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

I hope I am wrong;
I won't do anything to aggravate the situation.

Do you think Bellinda will certify the Jackson Group as part of our business operations ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:13 PM
To: karron@casi.net; 'Bob Benedict'
Subject: RE: new procedures

We need to jointly review this ASAP.

The comment about Belinda is a gross misunderstanding. Based on my observation, Frank has answered all of Belinda's questions and provided whatever reports were required to substantiate his responses. Bob, is your observation consistent with mine?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, June 22, 2003 12:07 AM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

We need allowances for
1) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he believes there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the

right to countermand them if there is a misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from approving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I have to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances.

Co-Payment:
I need a statement of the co-payment due through now, less in-kind.
I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST.
>From that money I want to pay off SGI, Silicon City.
I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.
The copay should be for total allowed costs to date;
Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.
As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.

Belinda Certification of CASI Business Procedures:
My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced new first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many judgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob has a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to be supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being excessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM
To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational needs that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the

billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:32 PM
To: 'Joan M. Hayes'
Subject: RE: Audit Needs

Frank did the dbk invoices; he should have the backup filed with the invoices;
I think he should finish with these; I am second guessing what he did to complete these.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:09 PM
To: Dr. D.B. Karron
Subject: Audit Needs

I don't know if the attached will be useful to you. It is my open items (bills missing) from my testing work papers. The items marked "TRIP" will be closed out when you complete the trip log.

I would like to come by on Monday at 1:30 to retrieve these bills/documents. Will you, or someone else, be available to work with me?

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:32 PM
To: 'Joan M. Hayes'
Subject: RE: Audit Needs

Oxford is done.
I can fax it to you if you wish.
Are you ready for the onslaught ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:09 PM
To: Dr. D.B. Karron
Subject: Audit Needs

I don't know if the attached will be useful to you. It is my open items (bills missing) from my testing work papers. The items marked "TRIP" will be closed out when you complete the trip log.

I would like to come by on Monday at 1:30 to retrieve these bills/documents. Will you, or someone else, be available to work with me?

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:19 PM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

I hope I am wrong;
I won't do anything to aggravate the situation.

Do you think Bellinda will certify the Jackson Group as part of our business operations ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:13 PM
To: karron@casi.net; 'Bob Benedict'
Subject: RE: new procedures

We need to jointly review this ASAP.

The comment about Belinda is a gross misunderstanding. Based on my observation, Frank has answered all of Belinda's questions and provided whatever reports were required to substantiate his responses. Bob, is your observation consistent with mine?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, June 22, 2003 12:07 AM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

We need allowances for
1) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he believes there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the right to countermand them if there is a misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from approving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I have to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances

Co-Payment:

I need a statement of the co-payment due through now, less in-kind.

I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST. From that money I want to pay off SGI, Silicon City.

I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.

The copay should be for total allowed costs to date;

Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.

As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.

Belinda Certification of CASI Business Procedures:

My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced new first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many judgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob has a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to be supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being excessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM
To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational needs that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:19 PM
To: 'Joan M. Hayes'
Subject: RE: Audit Needs

Working on this now.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:09 PM
To: Dr. D.B. Karron
Subject: Audit Needs

I don't know if the attached will be useful to you. It is my open items (bills missing) from my testing work papers. The items marked "TRIP" will be closed out when you complete the trip log.

I would like to come by on Monday at 1:30 to retrieve these bills/documents. Will you, or someone else, be available to work with me?

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
To: 'Joan M. Hayes'
Sent: Sunday, June 22, 2003 2:25 AM
Subject: Read: new procedures

Your message

To: Dr. D.B. Karron; Bob Benedict
Subject: 6/21/2003 12:53 PM

was read on 6/22/2003 2:24 AM.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 12:12 AM
To: rothman@casi.net; Joan Hayes CPA (E-mail); Robert J. Benedict (E-mail)
Subject: CASI health plan

we should review these finding and implement them.

CAREFUL WHAT YOU EAT!

For those of you who watch what you eat... Here's the final word on nutrition and health. It's a relief to know the truth after all those conflicting medical studies.

1. The Japanese eat very little fat and suffer fewer heart attacks than the Americans.

2. The Mexicans eat a lot of fat and suffer fewer heart attacks than the Americans.

3. The Japanese drink very little red wine and suffer fewer heart attacks than the Americans.

4. The Italians drink excessive amounts of red wine and suffer fewer heart attacks than the Americans.

5. The Germans drink a lot of beers and eat lots of sausages and fats and suffer fewer heart attacks than the Americans.

CONCLUSION: Eat and drink what you like. Speaking English is apparently what kills you.

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 12:11 AM
To: Joan Hayes CPA (E-mail); Robert J. Benedict (E-mail); benedict@casi.net; rothman@casi.net; izapin@aol.com
Cc: Frederica L. Miller ESQ (E-mail); Joel Bernstein ESQ (E-mail)
Subject: CASI Benefits Manual Details

Here are important parts of the emerging CASI Benefits Manual;

We should review this with Ira and/or Avery and get specific justification for approvals.

Medical Advice Desk

Q. What does HMO stand for?

A. This is actually a variation of the phrase, "HEY MOE." its roots go back to a concept pioneered by Moe of the Three stooges, who discovered that a patient could be made to forget about the pain in his foot if he was poked hard enough in the eyes.

~~~~~~~~~~~

Q. I just joined an HMO. How difficult will it be to choose the doctor I want?

A. Just slightly more difficult than choosing your parents. Your insurer will provide you with a book listing all the doctors in the plan. These doctors basically fall into two categories -- those who are no longer accepting new patients, and those who will see you but are no longer participating in the plan. But don't worry; the remaining doctor who is still in the plan and accepting new patients has an office just a half-day's drive away and has a diploma from a Third World Country.

~~~~~~~~~~~

Q. Do all diagnostic procedures require pre-certification?

A. No. Only those you need.

~~~~~~~~~~~

Q. Can I get coverage for my preexisting conditions?

A. Certainly, as long as they don't require any treatment.

~~~~~~~~~~~

Q. What happens if I want to try alternative forms of medicine?

A. You'll need to find alternative forms of payment.

~~~~~~~~~~~

Q. My pharmacy plan only covers generic drugs, but I need the name brand. I tried the Generic Medication, but it gave me a stomach ache. What should I do?

A. Poke yourself in the eye.

~~~~~~~~~~~

Q. What if I'm away from home and I get sick?

A. You really shouldn't do that.

~~~~~~~~~~~
~~~~~~~~~~~

Q. I think I need to see a specialist, but my doctor insists he can handle my problem. Can a general practitioner really perform a heart transplant right in his office?

A. Hard to say, but considering that all you're risking is the $15 co-payment, there's no harm in giving him a shot at it.

~~~~~~~~~~

Q. Will health care be different in the next century?

A. No. But if you call right now, you might get an appointment by then.

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net
~~~~~~~~~~

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 12:07 AM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

We need allowances for
1) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he believes there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the right to countermand them if there is a misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from approving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I have to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances.

Co-Payment:
I need a statement of the co-payment due through now, less in-kind.
I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST.
From that money I want to pay off SGI, Silicon City.
I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.
The copay should be for total allowed costs to date;
Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.
As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.

Belinda Certification of CASI Business Procedures:
My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced new first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many judgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob has a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to be supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being excessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----

From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM
To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational needs that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, June 18, 2003 10:58 AM
To: Frederica L. Miller ESQ (E-mail); Joel Bernstein ESQ (E-mail)
Cc: Joan Hayes CPA (E-mail); Abe Karron (E-mail); Abe Karron (E-mail 2); Abe Karron (E-mail 3); Lee H. Goldberg (E-mail)
Subject: Organization and Shareholders/Partners of CASI LLC

Dear Freddie and Joel;

We have the Dept of Commerce Inspector General's office here and we need, ASAP, details for her e-mailed to myself (karron@casi.net); Fax it out for the morning, I expect to have it back up later today.

This needs to be on letterhead, blue pen signed and followed up by surface mail to me.

1)Governing Body of CASI LLC

Who is the managing partner ?
Who is the senior partner ?

I expect that I fill the above rolls.

2) List of Partners and status as to Active or Passive and percentage of ownership.

1) D B Karron Active 95 % (not precisely accurate, I issued the certificates in error)
2) A B Karron Passive 2.5% (?)
3) M B Karron Passive 2.5 %
4) J Bernstein Passive 2.5 %
5) F Miller Passive 2.5 %
6) L Goldberg Passive 2.5 %
7) E Gurfein Passive 2.5 %

The above is my recollection from memory, and F Miller had noted when I did the initial certificates of participation for the partnership I got the total wrong and the certs needed to be re-issued.
Since we are not at that point, the certificates need to be re-issued such that there total is 100 %.

4) Statement of legal determination permitting CASI (the corporation) to continue to perform project objectives.

I saw a memo on this, but specifically we need a legal basis to operate as CASI INC all respects or limited respects until some point yet to be defined.

5) Operating agreement of CASI LLC

6) Articles of Organization of CASI LLC

Please prepare these documents and e-mail me adobe .pdf and or messenger/mail hard copy.

This is required for both our regular NIST audit and the special Inspector General representative, Belinda Reilly, who is staying with us until next Friday.

Please give me positive acknowledgement of this note by return mail and when the material will ready for delivery to the Inspector General's representative.

Cheers!

dB

Dr D B Karron, Chief Technical Officer

Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, June 16, 2003 5:24 PM
To: 'Bob Benedict'; 'Joan Hayes'; 'Frank Spring'; 'Jim Cox'; 'Matt Rothman'
Subject: RE: OIG Audit

ok;
we are missing Amendmnt 4; can you get a copy from NIST ?

-----Original Message-----
From: Bob Benedict [mailto:benedict@casi.net]
Sent: Monday, June 16, 2003 5:01 PM
To: Joan Hayes; Frank Spring; Dr Karron; Jim Cox; Matt Rothman
Cc: benedict@casi.net
Subject: OIG Audit

The kick-off meeting will be at Dr. Karron's Office at 10AM on Wednesday morning.
I would think the meeting would last about 2 hours and I propose the following agenda.....

Also, I suggest we meet at 9AM to ensure we have a little time to get our ducks in order.

10:00-10:15	Introductions	Dr. Karron
10:15-10:45	Scope Review	Belinda Riley, OIG
10:45-11:30	Project Review	Dr. Karron
11:30-12:00	Q&A/Closing	Bob Benedict

>From this point on we will be on Belinda's dime. We'll do our best to provide what she's asked for in her scope letter and we'll do it in a timely manner.

I'm still not sure if she's going to do a random sample review or a 100% review of our data, but we should be ready to go in either direction.

Doc, you should have hard copies of the following ready for Belinda...

1) Copies of the Award and all amendments with attached Ts and Cs.

2) Hard copies of all correspondence/letters that have been sent to NIST and those received from NIST.

3) All reports you've sent to NIST, technical and financial.

4) Frank/Joan, we'll need to decide which ledger data format Belinda will use as her audit base and have it ready for her. Joan, have you sent Doc copies of all the signed time sheets you've received? If not, could you please do so? The rest of the supporting documentation in this area will depend on what, specifically, Belinda wants to see. Doc and I will have to go through PaperPort to find the back-up as requested since most of this I would expect is not current.

5) I'll bring the latest org chart and Procedures/Benefits documents.

6) Doc, you'll need to provide a complete listing of all CASI employees, since the beginning of the project.

7) A listing of all subcontractors with their respective assignements.

8) Joan, you'll provide Belinda with any audit work papers and I'll continue to try to get the audit work papers from Jill Feldman.

9) Doc, you'll need to have a list of the board members.

10)Matt, you'll need to have available our latest equipment inventory list.

Get to bed early Tuesday night, for all you late night folks, 'cause 9AM Wednesday will come early and we'll all have to be bright-eyed by 10AM.

Thanks and I'll see you all Wednesday.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, June 16, 2003 5:24 PM
To: 'Bob Benedict'; 'Joan Hayes'; 'Frank Spring'; 'Jim Cox'; 'Matt Rothman'
Subject: RE: OIG Audit

ok;
we are missing Amendmnt 4; can you get a copy from NIST ?

-----Original Message-----
From: Bob Benedict [mailto:benedict@casi.net]
Sent: Monday, June 16, 2003 5:01 PM
To: Joan Hayes; Frank Spring; Dr Karron; Jim Cox; Matt Rothman
Cc: benedict@casi.net
Subject: OIG Audit

The kick-off meeting will be at Dr. Karron's Office at 10AM on Wednesday morning.
I would think the meeting would last about 2 hours and I propose the following agenda.....

Also, I suggest we meet at 9AM to ensure we have a little time to get our ducks in order.

10:00-10:15	Introductions	Dr. Karron
10:15-10:45	Scope Review	Belinda Riley, OIG
10:45-11:30	Project Review	Dr. Karron
11:30-12:00	Q&A/Closing	Bob Benedict

>From this point on we will be on Belinda's dime. We'll do our best to provide what she's asked for in her scope letter and we'll do it in a timely manner.

I'm still not sure if she's going to do a random sample review or a 100% review of our data, but we should be ready to go in either direction.

Doc, you should have hard copies of the following ready for Belinda...

1) Copies of the Award and all amendments with attached Ts and Cs.

2) Hard copies of all correspondence/letters that have been sent to NIST and those received from NIST.

3) All reports you've sent to NIST, technical and financial.

4) Frank/Joan, we'll need to decide which ledger data format Belinda will use as her audit base and have it ready for her. Joan, have you sent Doc copies of all the signed time sheets you've received? If not, could you please do so? The rest of the supporting documentation in this area will depend on what, specifically, Belinda wants to see. Doc and I will have to go through PaperPort to find the back-up as requested since most of this I would expect is not current.

5) I'll bring the latest org chart and Procedures/Benefits documents.

6) Doc, you'll need to provide a complete listing of all CASI employees, since the beginning of the project.

7) A listing of all subcontractors with their respective assignements.

8) Joan, you'll provide Belinda with any audit work papers and I'll continue to try to get the audit work papers from Jill Feldman.

9) Doc, you'll need to have a list of the board members.

10)Matt, you'll need to have available our latest equipment inventory list.

Get to bed early Tuesday night, for all you late night folks, 'cause 9AM Wednesday will come early and we'll all have to be bright-eyed by 10AM.

Thanks and I'll see you all Wednesday.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, June 05, 2003 11:31 PM
To: Joan Hayes CPA
Subject: FW: Time Sheets

Joan, please messenger or overnight Lee the time sheets he has missing and we can get him done ASAP.
dB

-----Original Message-----
From: E Gurfein [mailto:egurfein@earthlink.net]
Sent: Thursday, June 05, 2003 12:37 AM
To: karron@casi.net
Subject: Time Sheets

Received your voice mail re time sheets.

I am quite sure that I filled out time sheets for every pay period. I believe they were given to Charles or Nicki. Because I believe that they were all completed, I would be willing to attest to working 30 plus hours per week for any period in question. I would not be willing to give the daily hours worked, because I don't remember the hours/days and any notes related to that were in the CASI computer that I returned to you. Should those originals turn up and be at odds with any new data re hours/days, it could only cause confusion/problems.

For how many periods are you lacking time sheets?

EG

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, June 05, 2003 1:37 AM
To: 'E Gurfein'; Joan Hayes CPA (E-mail)
Subject: RE: Time Sheets

Dear Lee;

Joan has the time sheets that need signatures; there are gaps that she has found that need to be plugged.

Joan, can you work out with Lee how you want to get the forms signed ?
If necessary, I can pick them up from you, bring them to Lee, and return them to you, or if you two want, you can messenger the forms back and forth.

Thank you for your cooperation in this matter!

Cheers!

dB

-----Original Message-----
From: E Gurfein [mailto:egurfein@earthlink.net]
Sent: Thursday, June 05, 2003 12:37 AM
To: karron@casi.net
Subject: Time Sheets

Received your voice mail re time sheets.

I am quite sure that I filled out time sheets for every pay period. I believe they were given to Charles or Nicki. Because I believe that they were all completed, I would be willing to attest to working 30 plus hours per week for any period in question. I would not be willing to give the daily hours worked, because I don't remember the hours/days and any notes related to that were in the CASI computer that I returned to you. Should those originals turn up and be at odds with any new data re hours/days, it could only cause confusion/problems.

For how many periods are you lacking time sheets?

EG

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 01, 2003 1:05 PM
To: benedict@casi.net
Cc: Joan Hayes CPA (E-mail)
Subject: meeting Wednesday to review audit standing issues

Dear Bob;

We have a meeting with Joan Wednesday 1pm; over lunch, to review the outstanding audit issues.

We should discuss how you and I will behave during the audit, who will be the POC with Belinda, who will be living with us for about 10 days.

You should be here during that time.
I will be here during that time.

Since a lot of that time will Belinda reviewing audit work papers with Joan, we should plan on getting caught up on prospective issues, perhaps computer training and review of procedures.

dB

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 01, 2003 1:02 PM
To: benedict@casi.net
Cc: Joan Hayes CPA (E-mail)
Subject: computer literacy

Dear Bob;

We need you to come up to speed with the CASI computer conventions; Joan has offered to give you Quick Books tutorials and you need to learn how to make reports and manage basic operations without increasing CASI costs by asking Matt and Frank to do everything for you; as I am protecting their time and costs, I end up doing it. Same with your computer / laptop issues.

Also, the templates you gave us to run for timesheets and expense reimbursements won't run with our security setting, as the macros in the spreadsheets are not digitally signed and all of our Office Macros must be digitally signed in order to run at CASI.

This is because of problems with our exposure to the internet, we have a very high level of security in effect regarding attachments and macros.

dB

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 01, 2003 12:59 PM
To: benedict@casi.net
Cc: Joan Hayes CPA (E-mail)
Subject: Arability of Bob for Joan

Dear Bob;

Please be careful to be in close touch with Joan; she has complained to me that you are unavailable and don't return her calls.

I am concerned because you are not carefully reading your e-mails and keeping in touch with the current pressing business.

I will try to keep my e-mails short and brief.

dB

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

From: dr karron [karron@casi.net]
Sent: Wednesday, November 05, 2003 10:04 AM
To: 'Joan M. Hayes'
Subject: RE: server back up

Hayes Ferrand
CASI DBK New Let..

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, October 31, 2003 2:09 PM
To: karron@casi.net
Subject: RE: server back up

Thank you. Your response will be helpful.

Good luck with the job interview.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Thursday, October 30, 2003 2:54 PM
To: Joan M. Hayes
Subject: server back up

Joan, I was up all night with rebuilding our computer alcove for the winter and getting our servers back online.

I had a job interview today, and I have not had a chance to look up your papers.

I will send a letter with regard to Ferrand.

I will get you the ATG invoices and a letter.

dB

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Friday, October 31, 2003 at 019:57:12 Hours

Joan Hayes, CPA
239 West Delano Avenue
Yonkers, NY 10704-3827

BY E_MAIL to jhayes@jmhayescpa.com

RE: Margret D. Ferrand

Dear Ms. Hayes;

This letter is in response to your telephone call of Tuesday last regarding backup documentation on D. Ferrand payments made with NIST funds in Year 1 Specifically you had asked for 12 invoices for Ferrand. Ferrand did not bill monthly. She generally was paid weekly as both a program contractor and non program contractor.

Ms. Ferrand had worked for CASI for many years in multiple capacities. She started with me at in 1995 as my office and home cleaning contractor. She qualified as a contractor because I did not provide direct supervision, she came and went as she pleased, and had keys to my office/apartment. She purchased supplies as needed and I reimbursed her for her out of pocket costs. Her tasks included cleaning and cooking. As is CASI policy, I endeavor to promote from within my staff, I have asked her to do more than housekeeping.

She is bright and has a mathematical aptitude. I soon found out she knew how to reconcile checking accounts, and she did my reconciliations and served as junior bookkeeper and bookkeeper's assistant. Further, she had some facility with the computer and learned our paperless Paperport filing software and our filing conventions. She also scanned and filed papers for CASI.

With the start of the ATP-NIST program, she was paid approximately 100$ generally every week for from NIST program as well as funds from my personal account. She would clean on weekends and would come in during the week to scan and file papers. Considering the heavy useage of my apartment due to the number of program employees here, frequently round the clock I decided that some allocation of her cleaning costs could be made.

I can provide a list of her work products, specifically directories of scanned program invoices and research papers, by date performed and items scanned and filed should you wish more detailed support.

I can also provide copies of canceled personal checks in payment of her cleaning activities.

If you need further backup, we can research the bills entered on her behalf and I can provide a list of her days of office work and her days of cleaning work, program work performed as well as non program casi work performed.

Sincerely,

Dr. Karron

This file is "Hayes Ferrand CASI DBK New Letterhead 01.doc" created with template: 'CASI LLC DBK New Letterhead v01.dot', created at Friday, October 31, 2003 19:01:00 H,
Saved at Friday, October 31, 2003 19:56:00 H and printed at Friday, October 31, 2003 19:57:00 H
of size 2,307 bytes of 456 words keyed in by dr d b karron **Pages 1 of 1 Pages.**

Joan M. Hayes, CPA

From: dr karron [karron@casi.net]
Sent: Monday, September 29, 2003 4:37 PM
To: 'Joan M. Hayes'
Cc: benedict@casi.net
Subject: RE:

Thank you.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 29, 2003 9:09 AM
To: Dr. D.B. Karron
Subject:

The audit reports are in the mail. You will have your copies tomorrow.

Joan M. Hayes, CPA

From: dr karron [karron@casi.net]
Sent: Friday, September 19, 2003 10:22 AM
To: 'Joan M. Hayes'
Subject: RE: needing

Running late.
Will advise departure

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, September 19, 2003 1:37 AM
To: karron@casi.net
Subject: RE: needing

Please remember to bring the bank statements. Please also bring a copy of your letterhead on a disc or send it to me by e-mail.

Thank you.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Thursday, September 18, 2003 9:59 AM
To: 'Joan Hayes'
Subject: needing

when can I come by ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr karron [karron@casi.net]
Sent: Tuesday, September 09, 2003 2:16 PM
To: Joan Hayes CPA
Cc: Frederica L. Miller ESQ; 'dr d b karron'
Subject: audit completion

Joan, here is the letter you requested.
Please advise receipt.
Sincerely,

Dr. Karron

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Tuesday, September 09, 2003 at 014:12:51 Hours

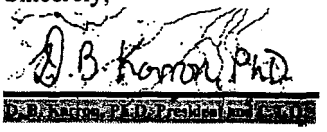
Dear Joan Hayes;

Please disregard the previous two notices from my partner and attorney, Ms. Frederica Miller, ESQ.
She is being unnecessarily hot headed and inflammatory.
Please accept my sincere apologizes.
I trust that we can get past all of the tensions of getting this task completed while the grant is suspended.

I will meet with you at a time and place of your choosing, to provide the vital information you need to complete this audit report.

I expect this audit report to be submitted to NIST ATP as soon as possible for overnight delivery to NIST with a copy to myself. I stand ready, willing, able to drive up to your office and do whatever is required to make this project completed.

Sincerely,



Dr. Karron

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Wednesday, July 02, 2003 11:25 PM
To: Bob Benedict; Joan M. Hayes
Cc: Doc
Subject: RE: Audit

Thanks. Please use karron@casi.net and casi@thorn.net (backup isp) as casi_yahoo was created for emergency use only and the emergency has passed.

I don't get notification on this account, so I have to watch for mail here.

Thanyou again.

I am getting late charges on a whopping power bill (>1K). We have to do something about that soon.

Bob Benedict <rbenedict1@ec.rr.com> wrote:

> Thank you. I Fed Ex'd the back-up data to Belinda this morning. They will have it tomorrow morning.
>
> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Wednesday, July 02, 2003 11:32 AM
> **To:** 'Bob Benedict'
> **Cc:** Dr. D.B. Karron
> **Subject:** RE: Audit
>
> I've attached the QuickBooks file. Under memorized reports, I created a report named "Profit and Loss IG Audit" which is the report that Belinda worked from (based on the data that you provided for her audit). You can change the date on the report to reflect the period that you are interested in.
>
> -----Original Message-----
> **From:** Bob Benedict [mailto:rbenedict1@ec.rr.com]
> **Sent:** Tuesday, July 01, 2003 8:56 PM
> **To:** Joan M. Hayes
> **Subject:** RE: Audit
>
> Yes, please send me a copy of Quickbooks.
>
> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Tuesday, July 01, 2003 8:20 PM
> **To:** karron@casi.net; 'Bob Benedict'
> **Subject:** RE: Audit
>
> The P&L that is needed is from the same report that was given to Belinda for audit purposes. It is a canned report, and it should be generated from the same database (ledger) that was presented to Belinda. You can run the P&L for the individual periods needed (10/1/02 to 12/31/02 and 1/1/03 to 3/31/03). Once the report is run, you can "drill-down" on each line item to see the transactional level detail that makes up each account. I suggest you use the collapsed version of the report for this purpose, as the expanded version has too much detail to be understandable for budget/reporting purposes. It is much easier to work from Quick Books (due

to the drill down feature) than to work from a paper report.

Frank provided a copy of the ledger on Thursday. Do you want me to send you a copy?

-----Original Message-----
From: dr. db karron [mailto:casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 5:04 PM
To: Bob Benedict; Joan Hayes
Cc: Doc
Subject: Re: Audit

it is in the canned reports ?
we should get a copy of the books as of friday on the air
(copiy mailed to bob and I)

Bob Benedict <rbenedict1@ec.rr.com> wrote:

Got an IM from Doc.

How do we get info to Belinda? What is she missing?

I will do the 269A Reports for 1Q and 2Q, but I need the P&L as of 6/30 in
order to do it.

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 5:04 PM
To: Bob Benedict; Joan Hayes
Cc: Doc
Subject: Re: Audit

it is in the canned reports ?
we should get a copy of the books as of friday on the air
(copiy mailed to bob and I)

Bob Benedict <rbenedict1@ec.rr.com> wrote:

> Got an IM from Doc.
>
> How do we get info to Belinda? What is she missing?
>
> I will do the 269A Reports for 1Q and 2Q, but I need the P&L as of 6/30 in order to do it.

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 4:52 PM
To: joan hayes
Subject: Fwd: Travel Expense

Joan, Here is Bob's invoice.

I have asked him to attach it.
Note: forwarded message attached.

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 4:25 PM
To: Joan M. Hayes
Subject: Re: FW:

you can reach me here in Ct at

+1 (860) 210-0746

You can also page me at

https://www.skytel.com/servlet/SendMessage

insert my skytel pin at 1101651 and your name as response address.

You can test it if you wish, i just tested it at this end and it works way up here in CT

"Joan M. Hayes" <jhayes@jmhayescpa.com> wrote:

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Tuesday, July 01, 2003 2:53 PM
> **To:** 'karron@casi.net'
> **Subject:** RE:
>
> I have a suggestion, but I cannot reach you. Your office line was on busy for hours, and I could not leave a message. I sent a fax but did not receive a response. The number below was busy for three attempts. I'll keep trying. I left a message with the number in your voice mail.
>
> How can we speak?
>
> > -----Original Message-----
> > **From:** dr. db karron [mailto:casi_karron@yahoo.com]
> > **Sent:** Tuesday, July 01, 2003 1:58 PM
> > **To:** Joan M. Hayes
> > **Subject:** Re:
> >
> > +1 (860) 210-0746
> >
> > i am in ct; i am making arrangements to shut down the project except for Matt.
> >
> > *"Joan M. Hayes" <jhayes@jmhayescpa.com>* wrote:
> > Please call me as soon as possible about the suspension. I have a suggestion (and an explanation).

Joan
914-377-0765

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 1:58 PM
To: Joan M. Hayes
Subject: Re:

+1 (860) 210-0746

i am in ct; i am making arrangements to shut down the project except for Matt.

"Joan M. Hayes" <jhayes@jmhayescpa.com> wrote:

> Please call me as soon as possible about the suspension. I have a suggestion (and an explanation).
>
> Joan
> 914-377-0765

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Monday, June 30, 2003 3:43 PM
To: jhayes@jmhayescpa.com; interpro@rcn.com; ken@kenjackson.com; rbenedict1@ec.rr.com
Cc: casi_rothman@yahoo.com
Subject: Emergency temporary email

This message is being sent by Matt Rothman according to instructions given to him by Doctor DB Karron.

We are having some technical difficulities with our email server at webworqs.com. Our webhost is working on the problem. We don't have a firm time on when it will be back up (soon hopefuly).

In the meantime, Please send mail to BOTH the usual casi ID's and this email address

casi_karron@yahooo.com

To send email to Dr. Karron. You can send email to casi_rothman@yahoo.com if you want to reach matt. I will check the email once or twice a day.

Bob's alternate email is casi_benedict@yahoo.com

I will send out another email when we are back up.

Thanks for your patience!

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!
http://sbc.yahoo.com

Joan M. Hayes, CPA

From: Karron Dr [karron@casi.net]
Sent: Saturday, October 29, 2005 11:00 AM
To: Joan Hayes
Subject: Your contact info

Joan,

I'm updating my address book. Please take a moment to update me with your latest contact info.

Thanks,
Karron Dr

Joan Hayes CPA LLC no title	**no company** 239 West Delano Avenue Yonkers, NY 10704-3827
jhayes@jmhayescpa.com http://www.jmhayescpa.com IM: none	tel: +1 (914) 377-0765 fax: +1 (914) 377-0766 mobile: none pager: none

Personal Information
no home address

	home: none
no email	fax: none
no web page	mobile: none
IM: none	birthday: none

Click to update your info → Update

P.S. I've attached my current information in a vcard. If you get Plaxo too, we can stay connected without the hassle of sending emails back and forth.

If you do not wish to receive update request emails from Karron Dr, click here to opt-out.

Joan M. Hayes, CPA

Full Name:	Karron Dr
Last Name:	Dr
First Name:	Karron
Job Title:	Senior Managing Partner and CTO
Company:	Computer Aided Surgery and Informatics
Business Address:	300 East 33rd Street Suite 4N New York, New York 10016
Home Address:	300 East 33rd Street
Business:	1 212 686 8748
Home:	212 686 8748
Mobile:	1 347 886 9066
Business Fax:	1 212 448 0261
E-mail:	karron@casi.net
E-mail Display As:	Karron Dr (karron@casi.net)
E-mail 2:	karron@casi.net
E-mail2 Display As:	Karron Dr (karron@casi.net)
Birthday:	October 25, 2005
Web Page:	http://www.casi.net/

Joan M. Hayes, CPA

From: Matthew Rothman [rothman@casi.net]
Sent: Wednesday, April 16, 2003 8:24 PM
To: karron@casi.net; Bob Benedict
Cc: joan hayes
Subject: IMPORTANT! Request from joan

Doc,

Just got off the phone with Joan Hayes.

These are her requests.

1) She has scheduled a meeting April 23, 2003 Wed (Next wed) to include Doctor Karron, Bob Benedict and others at her office in NYC.

2) Needs the following items shipped to her westchester office on or before Saturday 4/19/2003. So make sure you specify saturday delivery if it's shipped out on friday.

a) CD with our quickbooks data on it. The books should include payment of 4/18 paychecks.

b) Voided Check from EACH New Bank Accounts. The checks should NOT have a DBA on them and should be from CASI LLC.

c) Interpay blue forms should be filled out and signed by each employee. Matt Rothman, Jim Cox, DB Karron and Bob Benedict. If we don't have interpay blue forms then we a faxed blank form or downloaded form is also aceptable.

d) South Carolina Payroll forms should be filled out and sent to JOAN in this packet. do NOT send the forms to south carolina.

3) Checks for new accounts should be handed to Ken Jackson at the April 23,2003 meeting.

--

Matthew Bart Rothman

STANDARD FORM TO CONFIRM ACCOUNT BALANCE INFORMATION WITH FINANCIAL INSTITUTIONS

ORIGINAL
be mailed to accountant

DUPLICATE
be retained by bank

Computer Aided Surgery, Inc.
CUSTOMER NAME

nancial
stitution's
ame and
ddress

Chase Bank
[Retail Credit Inquiries]
P. O. Box 5245
New Hyde Park, NY 11042

We have provided to our accountants the following information as of the close of business on 9/30/02 regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request or expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

. At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
omputer Aided Surgery, Inc.	131-0682996-65	n/a	$438.39
omputer Aided Surgery, Inc.	131-0758735-65	n/a	$27,112.00

. We are directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DATE DUE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

(Customer's Authorized Signature)

11/29/02
(Date)

he information presented above by the customer is in agreement with our records. Although we have not conducted a omprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

(Financial Institution Authorized Signature)

CATHERINE SAMPEUR
(Title)

JPMorgan Chase Bank
Retail Credit Inquiry Department
PO Box 5245
New Hyde Park, NY 11042

1-2-03
(Date)

EXCEPTIONS AND/OR COMMENTS

lease return this form directly to our accountants:

JOAN M. HAYES, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827
914-377-0765

*Ordinarily balances are intentionally left blank if they are not vailable at the time the form is prepared.

Approved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.

STANDARD FORM TO CONFIRM ACCOUNT BALANCE INFORMATION WITH FINANCIAL INSTITUTIONS

ORIGINAL
be mailed to accountant

DUPLICATE
be retained by bank

Computer Aided Surgery, Inc.
CUSTOMER NAME

ıancial
ıtitution's
ıme and
ldress

[Chase Bank
Retail Credit Inquiries
P. O. Box 5245
New Hyde Park, NY 11042]

We have provided to our accountants the following information as of the close of business on 9/30/02 regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request or expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
omputer Aided Surgery, Inc.	131-0682996-65		
omputer Aided Surgery, Inc.	131-0758735-65		

We are directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DATE DUE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

(Customer's Authorized Signature) 11/29/02 (Date)

he information presented above by the customer is in agreement with our records. Although we have not conducted a omprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

(Financial Institution Authorized Signature) (Date)

(Title)

EXCEPTIONS AND/OR COMMENTS

lease return this form directly to our accountants:

Ordinarily balances are intentionally left blank if they are not vailable at the time the form is prepared.

JOAN M. HAYES, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827
914-377-0765

\pproved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.

JPMorgan Chase Bank

CHASE Business Account Application

This Account is Non-Transferable

Account Title ("Depositor")
COMPUTER AIDED SURGERY INC
NEXT APP DMT PROGRAM
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Ref No. 1310758735-65
S.S./TIN # 13-3889180
W/Hold Stat SIN - Non-Exempt
Date Opened 11/21/2001
Opened By [illegible]

Account Type: BUSINESS CHECKING (Interest)
Acct Art CORPORATION

Deposit Amt $ 100.00

TYPE OF BUSINESS	CONTACT PERSON Dr. Karron
INTRODUCED BY	BANK REFERENCE
POWER OF ATTORNEY NAME	DATE POWER OF ATTORNEY RECEIVED
ADDRESS (Street and Number)	
CITY / STATE / ZIP CODE	
POWER OF ATTORNEY SIGNATURE: X	
PRINCIPAL NAME Dr. Daniel B. Karron	TITLE Pres.
HOME ADDRESS 300 E. 33rd Street Ste 4N NY, NY 10016	HOME PHONE 212-686-[illegible]
SOCIAL SECURITY # 054-42-5466 / DATE OF BIRTH 10/15/56	BUSINESS PHONE [illegible]
PRINCIPAL NAME	TITLE
HOME ADDRESS	HOME PHONE
SOCIAL SECURITY # / DATE OF BIRTH	BUSINESS PHONE

The Depositor has reviewed the information contained in this application and finds it accurate on this date. The (No.) ____ signature(s) written below is/are the duly authorized signature(s) which you will recognize in payment of funds and in the transaction of all other business relative to this account. The Depositor has received and agrees to the Terms and Conditions for Business Accounts and the Business Banking Card Agreement in effect (a copy of which has been furnished to the Depositor) for the type of account it has selected above. Finally, the Depositor hereby certifies that the signature(s) below revoke all prior signature(s) for this account.

	TITLE	SIGNATURE
		X
		X
		X

Check Coverage

Please activate Business Check Coverage for the account(s) listed above. The Depositor authorizes you to integrate and use as the "Protecting Account(s)" the account(s) identified above on this application. The Depositor has received and agrees to the Terms and Conditions for Business Accounts.

X	X	Date:

W-9 Certification

By signing below, I certify under penalties of perjury that: (1) The number shown on this form is Depositor's correct taxpayer identification number; and (2) Depositor is not subject to backup withholding because (a) Depositor is exempt from withholding (Depositor must check the appropriate box below); (b) Depositor has not been notified by the Internal Revenue Service (IRS) that Depositor is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Depositor that Depositor is no longer subject to backup withholding; and, (3) Depositor is a U.S. person (including a U.S. resident alien).

[ ] Check here if Depositor is exempt from backup withholding.
[ ] Check here if Depositor is subject to backup withholding for failure to report interest or dividends.
[ ] Check here if Depositor is not a U.S person (or a U.S. resident alien), and complete the appropriate Form W-8.

X [signature]	X	Date: 11/21/01

REMEMBER TO COMPLETE THE *BUSINESS SIGNATURE CARD* FOR THIS ACCOUNT.

CHASE
JPMorgan Chase Bank

BUSINESS SIGNATURE CARD

BRANCH COPY

Primary Customer Information

Account Title ("Depositor"):
COMPUTER AIDED SURGERY INC
NEST ATP DMT PROGRAM
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Contact: DR. D. B. KARRON
Bus Ph: (212)686-8748
Date Est: 12/01/1995 SSN/TIN 13-3889180

Account #	1310758735-65
Account Type	BUSINESS CHECKING ACCOUNT
Account Arrangement	CORPORATION
SS/TIN #	13-3889180 EIN - Non-Exempt
Date Opened	11/21/2001
Opened By	DEWEY B PAZANT
Deposit Amount	[redacted]

This Account is Not Transferable

# SIGN'S REQ'D:	Checks		Notes		POWER OF ATTORNEY?	Yes		No	

The Depositor certifies that it has reviewed the information contained in this Signature Card and the Business Account application and feels it accurate as this date. The Depositor has received and agrees to the Terms and Conditions for Business Accounts and the Business Banking Card Agreement & Disclosure in effect and as may be amended for the type of account and services it has requested. The Depositor certifies that the (No.) [redacted] signature(s) appearing below, each being a person with legal the signature(s) of the person(s) authorized to sign on the account with respect to [redacted]

PRINT NAME	[redacted]	SIGNATURE
DR. D. B. KARRON	[redacted]	X
		X
		X
		X

Date: Complete additional cards if there are more than 4 signers (excluding POA) on account

W9 Certification

By signing below, I certify under penalties of perjury that: (1) The number shown on this form is Depositor's correct taxpayer identification number; and (2) Depositor is not subject to backup withholding because: (a) Depositor is exempt from withholding [Depositor must check the appropriate box below]; (b) Depositor has not been notified by the Internal Revenue Service (IRS) that Depositor is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Depositor that Depositor is no longer subject to backup withholding; and, (3) Depositor is a U.S. person (including a U.S. resident alien).

[ ] Check here if Depositor is exempt from backup withholding.
[ ] Check here if Depositor is subject to backup withholding for failure to report interest or dividends.
[ ] Check here if Depositor is not a U.S person (or a U.S. resident alien), and complete the appropriate

Signature	X

BUSINESS ENTITY CERTIFICATION

The undersigned secretary (if a corporation or association) or partner (if a partnership), or owner (if a sole proprietorship) or member, manager or secretary (if an LLC) hereby certifies that the above signatures are the signatures of persons authorized to sign and/or act on behalf of the Business Entity with respect to account transactions.

Secretary/Authorized Representative	X [redacted]	Date 7/1/2

☐ Check here if there are additional signers on reverse side of BRANCH COPY.

Retain card in branch for one year after account closes. Then send to Pending for additional retention of five years.

BRANCH COPY - DO NOT SEND TO CHECK REVIEW

03-0416 (Stock Order #) FORMS/M.DOC - 5.1

CHASE
JPMorgan Chase Bank

BUSINESS SIGNATURE CARD

BRANCH COPY

Primary Customer Information

Account Title ("Depositor"): COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Contact: DR. D. B. KARRON
Bus Ph: (212)6848748
Date Est: 12/01/1995 SSN/TIN: 13-3889180

Account #	1310758735-65
Account Type	BUSINESS CHECKING ACCOUNT
Account Arrangement	CORPORATION
SS/TIN #	13-3889180 EIN: Non-Exempt
Date Opened	11/21/2001
Opened By	[redacted]
$	100.00

This Account is Not Transferable

# SIGN'S REQ'D:	Checks		Notes		POWER OF ATTORNEY?	Yes		No	

The Depositor certifies that it has reviewed the information contained in this Signature Card and the Business Account Application and finds it accurate on this date. The Depositor has received and agrees to the Terms and Conditions for Business Accounts and the Business Banking Card Agreement currently in effect and as may be amended for the type of account and services it has selected. The Depositor certifies that the (No.) ____ signature(s) presented below, including those on this side, is/are the signature(s) of the person(s) authorized to sign and/or act with respect to account transactions.

LINE OUT UNUSED SIGNATURE LINES

PRINT NAME	TITLE	SIGNATURE
DR. D. B. KARRON	PRES	X
		X
		X
		X

Date: Complete additional cards if there are more than 4 signers (excluding POA) on account

W9 Certification

By signing below, I certify under penalties of perjury that: (1) The number shown on this form is Depositor's correct taxpayer identification number; and (2) Depositor is not subject to backup withholding because (a) Depositor is exempt from withholding [Depositor must check the appropriate box below]; (b) Depositor has not been notified by the Internal Revenue Service (IRS) that Depositor is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Depositor that Depositor is no longer subject to backup withholding; and, (3) Depositor is a U.S. person (including a U.S. resident alien).

[ ] Check here if Depositor is exempt from backup withholding.
[ ] Check here if Depositor is subject to backup withholding for failure to report interest or dividends.
[ ] Check here if Depositor is not a U.S. person (or a U.S. resident alien), and complete the appropriate

Signature: X

BUSINESS ENTITY CERTIFICATION

The undersigned secretary (if a corporation or association) or partner (if a partnership), or owner (if a sole proprietorship) or member, manager or secretary (if an LLC) hereby certifies that the above signatures are the signatures of persons authorized to sign and/or act on behalf of the Business Entity with respect to account transactions.

Secretary/Authorized Representative: X [redacted] Date: 11/21

☐ Check here if there are additional signers on reverse side of BRANCH COPY.

Retain card in branch for one year after account closes. Then send to Pawing for additional retention of five years.

BRANCH COPY - DO NOT SEND TO CHECK REVIEW

02-0415 (Stock Order #) FORM104.DOC – 51

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

November 6, 2001

Dr. D.B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Re: Retainer Agreement

Dear Dan:

Enclosed is my revised retainer agreement, as we discussed. Please sign and return the duplicate to me.

If you have any additions to the contract, please call me. Do not make any changes to the agreement.

If you are able to send me an advance on my bill, I would appreciate that. I look forward to working with you. Once again, congratulations on the award!

Sincerely,

Frederica L. Miller

Frederica L. Miller

Encl.

PAID
CK. NO.
DATE

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

November 6, 2001

Dr. Daniel B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Re: Retainer Agreement

Dear Dr. Karron:

This letter will confirm our understanding that you have formally retained FREDERICA L. MILLER, ESQ. to represent Computer Aided Surgery, Inc, (hereinafter CASI) in the performance of general legal work, including obtaining a contract with Elisha Gurfein, The City College of New York and other entities and individuals, at your request. My fee will be $200.00 per hour. Please note that this fee does not include outside services or costs that may arise from time-to-time in connection with legal representation. I agree to obtain your permission before incurring significant costs on behalf of CASI. Please note that failure to pay my fee on a timely basis will be grounds for me to withdraw as CASI's attorney.

It is understood that payment of my fee is not contingent upon CASI receiving federal or state funding. This retainer agreement supercedes an agreement between us dated October 16, 2001.

It is impossible to determine in advance the amount of time that will be required to perform these tasks. I will use my best judgment to determine the amount of time to spend on these matters. I will keep you fully informed of important events that take place. I will send you periodic bills that explain the legal work performed.

You acknowledge that you have read this Retainer and understand its terms. Please sign below and return a copy to me. A duplicate is being provided to you. If you have any questions, please do not hesitate to telephone me.

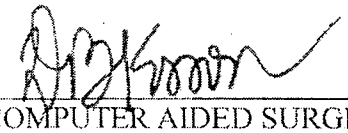
Very truly yours,

Frederica L Miller

Frederica L. Miller

THE FOREGOING RETAINER AGREEMENT BETWEEN FREDERICA L. MILLER, ESQ. AND CASI IS UNDERSTOOD AND AGREED TO:

Dated: November 6, 2001



COMPUTER AIDED SURGERY, INC. by Dr. Daniel B. Karron

3042

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

11/9/2001

PAY TO THE ORDER OF Frederica L Miller. ESQ $ **1,000.00

One Thousand and 00/100********** DOLLARS

Frederica L. Miller ESQ
60 East 42nd Street
Suite 2001
New York, NY 10165

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈003042⑈ ⑆021000021⑆ 131068299665⑈

Security Features Included Details on Back

COMPUTER AIDED SURGERY, INC.

Frederica L. Miller. ESQ 11/9/2001 3042

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/09/2001	Bill		1,000.00	1,000.00		1,000.00
					Check Amount	1,000.00

CHASE 1,000.00

COMPUTER AIDED SURGERY, INC.

Frederica L. Miller. ESQ 11/9/2001 3042

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/09/2001	Bill		1,000.00	1,000.00		1,000.00
					Check Amount	1,000.00

CHASE 1,000.00

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

CHASE

September 24 - October 22, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	438.39	5,613.24	5,340.83	710.80
Business Checking 131-0758735-65	29,842.05	100,000.00	104,194.02	25,648.03
Total	**30,280.44**	**105,613.24**	**109,534.85**	**26,358.83**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

To our Small Business Checking and Money Market Customers

We've made some changes to both Business Checking and Business Money Market Accounts as outlined below. These changes are effective 11/30/02.
-The Earnings Credit Rate (ECR) paid on Business Checking will now be based on $.15 per $100 of monthly average collected balances less a 10% federal reserve requirement.
-Interest rates on Business Money Market Accounts will now be earned based on the following two relationship balance tiers: under $200,000 and balances $200,000 and above. Rates for linked Money Market Accounts and BusinessPlus customers will be higher for both balance tiers. If you have any questions, please call 1-800-Chase38 or stop by your Chase branch.

Important Information

Your combined Business Banking balances in September totaled $37,709.52.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		438.39
Deposits and Credits	4	5,613.24
Withdrawals and Debits	0	0.00
Checks Paid	4	5,340.83
Ending Balance		**710.80**

Deposits and Credits

Date	Description	Amount
10/04	Deposit	5,000.00
10/10	Deposit	105.00
10/16	Deposit	75.10
10/22	Deposit	433.14
Total		**5,613.24**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3197	10/08	669.88	3199	10/22	2,000.00			
3198	10/09	670.95	3200	10/07	2,000.00			
Total (4 checks)								**5,340.83**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/04	5,438.39	10/09	2,097.56	10/22	710.80
10/07	3,438.39	10/10	2,202.56		
10/08	2,768.51	10/16	2,277.66		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40	Check Paid	56	$ 0.20	11.20
Total Itemized Service Charges							15.00
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**25.00**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

— Reconciled 11/4/02 —

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Business Checking
131-0758735-65

Summary

	Number	Amount
Opening Balance		29,842.05
Deposits and Credits	2	100,000.00
Withdrawals and Debits	1	5,736.51
Checks Paid	53	98,457.51
Ending Balance		**25,648.03**

Deposits and Credits

Date	Description	Amount
10/04	Asap Grant Pay 100402 100302D0000104	70,000.00
10/22	Asap Grant Pay 102202 102102D0000111	30,000.00
Total		**100,000.00**

Withdrawals and Debits

Date	Description	Amount
10/18	American Express Elec Remit 101802 021017011203486	5,736.51
Total		**5,736.51**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10418	10/18	29.01	10476	10/09	1,296.13	10498	10/09	417.65
10440*	09/24	1,000.00	10477	10/08	1,339.34	10499	10/21	139.20
10447*	10/07	206.72	10478	10/10	1,096.37	10506*	10/09	357.00
10449*	09/26	406.13	10479	10/04	1,646.51	10507	10/09	417.65
10452*	09/26	18.12	10480	10/08	3,500.00	10508	10/10	100.00
10453	10/03	1,000.00	10482*	10/10	100.00	10509	10/10	100.00
10454	09/25	58.96	10483	10/10	100.00	10511*	10/15	473.98
10459*	09/26	58.67	10484	10/16	100.00	10512	10/16	150.00
10460	09/26	26.75	10485	10/17	375.00	10514*	10/16	1,214.60
10465*	09/26	100.00	10486	10/16	100.00	10517*	10/22	1,200.00
10467*	10/03	378.33	10488*	10/10	8,555.46	10519*	10/22	1,392.89
10468	10/01	1,305.00	10489	10/18	783.31	10520	10/21	852.76
10469	10/01	2,447.11	10490	10/10	19,898.62	10521	10/22	402.18
10470	09/24	591.89	10491	10/18	6,582.00	10523*	10/22	9,594.61
10471	09/24	469.53	10492	10/09	162.82	10525*	10/21	935.43
10473*	10/04	5,000.00	10493	10/21	14,000.00	10526	10/21	100.00
10474	10/09	6,020.14	10495*	10/16	10.50	10527	10/21	100.00
10475	10/07	1,096.14	10497*	10/21	1,650.00			

Total (53 checks) **98,457.51**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/24	27,780.63	10/07	84,032.19	10/17	39,145.93
09/25	27,721.67	10/08	79,192.85	10/18	26,015.10
09/26	27,112.00	10/09	70,521.46	10/21	8,237.71
10/01	23,359.89	10/10	41,570.01	10/22	25,648.03
10/03	21,981.56	10/15	41,096.03		
10/04	85,335.05	10/16	39,520.93		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

STANDARD FORM TO CONFIRM ACCOUNT BALANCE INFORMATION WITH FINANCIAL INSTITUTIONS

☐ **ORIGINAL**
To be mailed to accountant

☐ **DUPLICATE**
To be retained by bank

Financial institution's Name and Address [ ]

Computer Aided Surgery, Inc.
CUSTOMER NAME

We have provided to our accountants the following information as of

the close of business on
regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request or expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

. At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
Computer Aided Surgery, Inc.	131-0682996-65		
Computer Aided Surgery, Inc.	131-0758735-65		

. We are directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DATE DUE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

(Customer's Authorized Signature) (Date)

The information presented above by the customer is in agreement with our records. Although we have not conducted a comprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

(Financial Institution Authorized Signature) (Date)

(Title)

EXCEPTIONS AND/OR COMMENTS

Please return this form directly to our accountants:

JOAN M. HAYES, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827
914-377-0765

Ordinarily balances are intentionally left blank if they are not available at the time the form is prepared.

Approved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.

STANDARD FORM TO CONFIRM ACCOUNT BALANCE INFORMATION WITH FINANCIAL INSTITUTIONS

ORIGINAL
To be mailed to accountant

DUPLICATE
To be retained by bank

need B/S
10/22/02

Financial institution's name and address [ ]

CUSTOMER NAME

We have provided to our accountants the following information as of the close of business on
regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request or expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

1. At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*

2. We are directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DATE DUE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

(Customer's Authorized Signature) (Date)

The information presented above by the customer is in agreement with our records. Although we have not conducted a comprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

(Financial Institution Authorized Signature) (Date)

(Title)

EXCEPTIONS AND/OR COMMENTS

Please return this form directly to our accountants:

JOAN M. HAYES, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827
914-377-0765

Ordinarily balances are intentionally left blank if they are not available at the time the form is prepared.

Approved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.

CHASE

December 22 - January 23, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 59

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	2,634.56	15,100.00	16,029.12	1,705.44
Business Checking 131-0758735-65	28,090.65	120,000.00	81,721.53	66,369.12
Total	**30,725.21**	**135,100.00**	**97,750.65**	**68,074.56**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in December totaled $36,075.67.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,634.56
Deposits and Credits	3	15,100.00
Withdrawals and Debits	0	0.00
Checks Paid	23	16,029.12
Ending Balance		**1,705.44**

Deposits and Credits

Date	Description	Amount
12/28	Deposit	5,000.00
12/28	Deposit	100.00
01/09	Deposit	10,000.00
Total		**15,100.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3029	01/03	1,000.00	3108	12/28	2,000.00	3116	01/09	2,000.00
3098*	12/26	13.62	3109	01/14	198.52	3117	01/09	2,000.00
3099	12/26	49.70	3110	01/03	100.00	3118	01/16	48.19
3101*	12/28	216.57	3111	01/14	17.52	3119	01/15	352.92
3104*	01/02	14.39	3112	01/07	190.42	3120	01/17	40.49
3105	12/26	100.00	3113	01/08	400.00	3121	01/23	1,000.00
3106	01/08	102.78	3114	01/08	184.00	3122	01/11	2,000.00
3107	12/28	2,000.00	3115	01/09	2,000.00			

Total (23 checks) **16,029.12**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/26	2,471.24	01/08	1,363.08	01/16	2,745.93
12/28	3,354.67	01/09	5,363.08	01/17	2,705.44
01/02	3,340.28	01/11	3,363.08	01/23	1,705.44
01/03	2,240.28	01/14	3,147.04		
01/07	2,049.86	01/15	2,794.12		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 12/01 - 12/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	5	$ 0.20	1.00	Check Paid	48	$ 0.20	9.60
Check Deposited	5	$ 0.20	1.00				

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	11.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		28,090.65
Deposits and Credits	2	120,000.00
Withdrawals and Debits	3	5,102.58
Checks Paid	36	76,618.95
Ending Balance		**66,369.12**

Deposits and Credits

Date	Description	Amount
01/09	Nist Treas 310 Misc Pay 010902 133889180130600	60,000.00
01/23	Nist Treas 310 Misc Pay 012302 133889180130600	60,000.00
Total		**120,000.00**

Withdrawals and Debits

Date	Description	Amount
12/24	American Express Elec Remit 122401 011223010638636	2,524.05
01/14	American Express Elec Remit 011402 020111010893299	1.00
01/23	American Express Elec Remit 012302 020122010853053	2,577.53
Total		**5,102.58**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
87	01/02	1,000.00	10014	01/15	480.78	10026	01/15	1,000.00
94*	12/26	188.80	10015	01/23	284.85	10027	01/16	1,244.64
95	12/24	1,000.00	10016	01/07	34.87	10028	01/16	126.41
10003*	01/02	480.78	10017	12/28	5,000.00	10029	01/16	10.22
10004	01/07	300.00	10018	01/09	398.60	10035*	01/11	5,301.00
10007*	12/28	480.78	10019	01/10	425.00	10036	01/11	8,333.33
10008	12/26	4,312.00	10020	01/18	456.00	10037	01/16	5,950.50
10009	01/04	10,000.00	10021	01/02	914.08	10039*	01/22	38.59
10010	01/10	210.00	10022	01/10	5,778.00	10041*	01/16	328.46
10011	01/11	1,774.00	10023	01/10	4,611.09	10042	01/16	86.96
10012	12/28	100.00	10024	01/09	10,000.00	10043	01/16	4,776.00
10013	01/15	137.21	10025	01/14	1,000.00	10044	01/16	56.00

Total (36 checks) **76,618.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/24	24,566.60	01/07	1,755.29	01/15	22,305.28
12/26	20,065.80	01/09	51,356.69	01/16	9,726.09
12/28	14,485.02	01/10	40,332.60	01/18	9,270.09
01/02	12,090.16	01/11	24,924.27	01/22	9,231.50
01/04	2,090.16	01/14	23,923.27	01/23	66,369.12

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

January 24 - February 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,705.44	10,500.00	10,203.39	2,002.05
Business Checking 131-0758735-65	66,369.12	60,500.00	66,719.04	60,150.08
Total	**68,074.56**	**71,000.00**	**76,922.43**	**62,152.13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Apply for a Business Revolving Credit Line today.

With rates as low as they are today, here's the perfect opportunity to give your business a boost. Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Important Information

Your combined Business Banking balances in January totaled $31,384.38.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

SCANNED

Summary

	Number	Amount
Opening Balance		1,705.44
Deposits and Credits	2	10,500.00
Withdrawals and Debits	1	1.00
Checks Paid	12	10,202.39
Ending Balance		**2,002.05**

Deposits and Credits

Date	Description	Amount
02/01	Deposit	10,000.00
02/01	Deposit	500.00
Total		**10,500.00**

Withdrawals and Debits

Date	Description	Amount
02/12	Verizon Purchase 021202 1073	1.00
Total		**1.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3080	02/14	28.35	3126	02/01	1,000.00	3131	02/01	2,000.00
3085*	02/14	378.33	3127	02/06	100.00	3132	02/01	2,000.00
3124*	01/28	100.00	3129*	02/01	2,000.00	3136*	02/21	295.26
3125	01/28	500.00	3130	02/06	1,690.00	3138*	02/21	110.45

Total (12 checks) **10,202.39**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/28	1,105.44	02/06	2,815.44	02/14	2,407.76
02/01	4,605.44	02/12	2,814.44	02/21	2,002.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	53	$ 0.20	10.60
Deposit Ticket	2	$ 0.20	0.40				
Total Itemized Service Charges							11.40
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**21.40**

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		66,369.12
Deposits and Credits	2	60,500.00
Withdrawals and Debits	0	0.00
Checks Paid	20	66,719.04
Ending Balance		**60,150.08**

Deposits and Credits

Date	Description	Amount
01/28	Deposit	500.00
02/20	Nist Treas 310 Misc Pay 022002 133889180130600	60,000.00
Total		**60,500.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10005	02/05	300.00	10049	02/01	1,000.00	10058	02/12	1,000.00
10006	02/05	300.00	10050	02/01	10,000.00	10059	02/04	5,778.00
10040*	02/12	617.41	10051	02/01	500.00	10060	02/05	2,707.20
10045*	01/24	480.78	10052	02/21	16.56	10061	02/08	8,333.33
10046	01/29	500.00	10053	02/04	8,156.72	10062	02/08	1,330.35
10047	01/29	1,544.52	10056*	02/07	6,419.57	10063	02/11	2,469.60
10048	01/28	5,265.00	10057	02/05	10,000.00			

Total (20 checks) **66,719.04**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/24	65,888.34	02/04	33,644.10	02/11	1,784.05
01/28	61,123.34	02/05	20,336.90	02/12	166.64
01/29	59,078.82	02/07	13,917.33	02/20	60,166.64
02/01	47,578.82	02/08	4,253.65	02/21	60,150.08

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

February 23 - March 21, 2002
Page 1 of 4

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	2,002.05	25,000.00	25,579.00	1,423.05
Business Checking 131-0758735-65	60,150.08	0.00	58,373.10	1,776.98
Total	**62,152.13**	**25,000.00**	**83,952.10**	**3,200.03**

** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT **

Your combined Business Banking balances in February totaled $31,002.35.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

ary

	Number	Amount
Opening Balance		2,002.05
Deposits and Credits	4	25,000.00
Withdrawals and Debits	0	0.00
Checks Paid	18	25,579.00
Ending Balance		**1,423.05**

ts and

Date	Description	Amount
02/25	Deposit	1,000.00
03/01	Deposit	14,000.00
03/07	Deposit	6,000.00
03/12	Deposit	4,000.00
Total		**25,000.00**

Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3128	03/11	1,000.00	3143	03/01	2,000.00	3149	03/07	107.67
3135*	02/25	264.32	3144	03/01	1,000.00	3150	03/05	300.00
3137*	02/26	48.19	3145	03/01	5,000.00	3151	03/07	5,000.00
3140*	03/05	1,757.53	3146	03/07	1,113.38	3152	03/11	536.58
3141	03/12	1,000.00	3147	03/06	286.05	3153	03/12	4,000.00
3142	03/01	2,000.00	3148	03/12	65.28	3154	03/13	100.00

Total (18 checks) **25,579.00**

** indicates gap in check sequence*

es

Date	Balance	Date	Balance	Date	Balance
02/25	2,737.73	03/05	4,632.01	03/11	2,588.33
02/26	2,689.54	03/06	4,345.96	03/12	1,523.05
03/01	6,689.54	03/07	4,124.91	03/13	1,423.05

is Fee
ation

Your account was not charged an analysis fee based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	3	$ 0.20	0.60	Check Paid	33	$ 0.20	6.60
Deposit Ticket	3	$ 0.20	0.60				

Total Itemized Service Charges	7.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**17.80**

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

CHASE

February 23 - March 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

ıary

	Number	Amount
Opening Balance		60,150.08
Deposits and Credits	0	0.00
Withdrawals and Debits	4	5,499.73
Checks Paid	39	52,873.37
Ending Balance		**1,776.98**

awals
ebits

Date	Description	Amount
03/04	American Express Elec Remit 030402 020302011241138	2,155.27
03/11	American Express Elec Remit 031102 020308010940191	2,669.66
03/11	American Express Elec Remit 031102 020310010612381	569.57
03/15	American Express Elec Remit 031502 020314010884351	105.23
Total		**5,499.73**

s Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10054	03/15	378.33	10076	03/07	1,037.47	10091	03/08	300.00
10055	02/27	111.52	10077	03/11	2,842.00	10092	03/12	104.46
10064*	02/27	20.35	10079*	03/07	463.00	10093	03/07	35.47
10066*	02/26	213.40	10080	03/01	14,000.00	10095*	03/12	230.40
10067	02/28	295.00	10081	03/04	116.42	10096	03/07	6,000.00
10068	03/01	18.33	10083*	03/04	5,781.29	10097	03/12	199.80
10069	02/25	35.30	10084	03/01	3,770.00	10098	03/12	617.00
10070	03/06	295.00	10085	03/04	1,274.21	10099	03/12	617.00
10071	03/12	43.01	10086	03/07	28.16	10100	03/21	29.81
10072	03/04	236.94	10087	03/07	823.56	10101	03/15	388.85
10073	03/05	109.16	10088	03/11	255.92	10102	03/15	1,070.00
10074	03/04	3,832.00	10089	03/07	2,811.00	10103	03/19	62.63
10075	03/12	48.25	10090	03/13	378.33	10104	03/12	4,000.00

Total (39 checks) **52,873.37**

** indicates gap in check sequence*

es

Date	Balance	Date	Balance	Date	Balance
02/25	60,114.78	03/05	28,180.89	03/13	3,811.83
02/26	59,901.38	03/06	27,885.89	03/15	1,869.42
02/27	59,769.51	03/07	16,687.23	03/19	1,806.79
02/28	59,474.51	03/08	16,387.23	03/21	1,776.98
03/01	41,686.18	03/11	10,050.08		
03/04	28,290.05	03/12	4,190.16		

is Fee
ation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

March 22 - April 19, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
[redacted] B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 42

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,423.05	19,776.00	20,227.59	971.46
Business Checking 131-0758735-65	1,776.98	60,000.00	55,129.54	6,647.44
Total	**3,200.03**	**79,776.00**	**75,357.13**	**7,618.90**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Select the Payroll option that best fits your business needs!
Self-Service - Save time by paying your employees and payroll taxes electronically with Chase Online(sm) for Small Business. It's easy and convenient!
Go to chase.com/cosb to sign up or call 1-800-CHASE24.

Full-Service - Simplify the complex and time-consuming tasks associated with your payroll, related taxes and human resource management.
Call 1-877-272-7123 for payroll through Ceridian.
* Offered by Ceridian. Chase neither guarantees, nor makes any representations or warranties of any kind regarding the service.

Important Information

Your combined Business Banking balances in March totaled $32,107.22.

SCANNED

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,423.05
Deposits and Credits	3	19,776.00
Withdrawals and Debits	1	13.00
Checks Paid	13	20,214.59
Ending Balance		**971.46**

Deposits and Credits

Date	Description	Amount
03/25	Deposit	1,776.00
04/01	Deposit	14,000.00
04/01	Deposit	4,000.00
Total		**19,776.00**

Withdrawals and Debits

Date	Description	Amount
04/10	Checkbook Order Fee	13.00
Total		**13.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3155	03/25	2,000.00	3160	04/01	13,000.00	3165	04/04	314.44
3156	03/26	100.00	3161	04/05	18.42	3166	04/08	299.77
3157	04/11	272.25	3162	04/02	1,000.00	3167	04/04	109.71
3158	03/26	100.00	3163	04/09	500.00			
3159	04/09	500.00	3164	04/01	2,000.00			

Total (13 checks) **20,214.59**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/25	1,199.05	04/04	2,574.90	04/10	1,243.71
03/26	999.05	04/05	2,556.48	04/11	971.46
04/01	3,999.05	04/08	2,256.71		
04/02	2,999.05	04/09	1,256.71		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	4	$ 0.20	0.80	Check Paid	55	$ 0.20	11.00
Deposit Ticket	4	$ 0.20	0.80				

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	12.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**22.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		1,776.98
Deposits and Credits	1	60,000.00
Withdrawals and Debits	1	2,589.81
Checks Paid	29	52,539.73
Ending Balance		**6,647.44**

Deposits and Credits

Date	Description	Amount
03/22	Nist Treas 310 Misc Pay 032202 133889180130600	60,000.00
Total		**60,000.00**

Withdrawals and Debits

Date	Description	Amount
04/03	American Express Elec Remit 040302 020402011268998	2,589.81
Total		**2,589.81**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10105	03/25	1,776.00	10116	04/11	1,005.00	10128	04/05	37.08
10106	03/26	100.00	10118*	04/01	3,575.00	10129	04/03	365.00
10107	04/01	14,000.00	10119	04/02	1,247.69	10130	04/11	3,354.54
10108	04/02	3,875.00	10120	04/11	195.00	10131	04/18	26.46
10109	04/03	1,037.47	10121	04/16	1,701.00	10132	04/18	887.04
10110	04/16	713.36	10122	04/02	2,530.00	10135*	04/02	389.00
10111	04/04	284.85	10123	04/08	9.89	10136	04/10	4,225.00
10113*	04/03	1,000.00	10124	04/01	4,000.00	10137	04/19	617.40
10114	04/11	3,482.72	10126*	04/18	1,000.00	10139*	04/16	956.00
10115	04/03	114.23	10127	04/11	35.00			

Total (29 checks) **52,539.73**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/22	61,776.98	04/03	25,177.78	04/11	12,548.70
03/25	60,000.98	04/04	24,892.93	04/16	9,178.34
03/26	59,900.98	04/05	24,855.85	04/18	7,264.84
04/01	38,325.98	04/08	24,845.96	04/19	6,647.44
04/02	30,284.29	04/10	20,620.96		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

March 22 - April 19, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
[redacted] B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 42

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,423.05	19,776.00	20,227.59	971.46
Business Checking 131-0758735-65	1,776.98	60,000.00	55,129.54	6,647.44
Total	**3,200.03**	**79,776.00**	**75,357.13**	**7,618.90**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Select the Payroll option that best fits your business needs!
Self-Service - Save time by paying your employees and payroll taxes electronically with Chase Online(sm) for Small Business. It's easy and convenient!
Go to chase.com/cosb to sign up or call 1-800-CHASE24.

Full-Service - Simplify the complex and time-consuming tasks associated with your payroll, related taxes and human resource management.
Call 1-877-272-7123 for payroll through Ceridian.
* Offered by Ceridian. Chase neither guarantees, nor makes any representations or warranties of any kind regarding the service.

Important Information

Your combined Business Banking balances in March totaled $32,107.22.

MINED

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,423.05
Deposits and Credits	3	19,776.00
Withdrawals and Debits	1	13.00
Checks Paid	13	20,214.59
Ending Balance		**971.46**

Deposits and Credits

Date	Description	Amount
03/25	Deposit	1,776.00
04/01	Deposit	14,000.00
04/01	Deposit	4,000.00
Total		**19,776.00**

Withdrawals and Debits

Date	Description	Amount
04/10	Checkbook Order Fee	13.00
Total		**13.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3155	03/25	2,000.00	3160	04/01	13,000.00	3165	04/04	314.44
3156	03/26	100.00	3161	04/05	18.42	3166	04/08	299.77
3157	04/11	272.25	3162	04/02	1,000.00	3167	04/04	109.71
3158	03/26	100.00	3163	04/09	500.00			
3159	04/09	500.00	3164	04/01	2,000.00			

Total (13 checks) **20,214.59**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/25	1,199.05	04/04	2,574.90	04/10	1,243.71
03/26	999.05	04/05	2,556.48	04/11	971.46
04/01	3,999.05	04/08	2,256.71		
04/02	2,999.05	04/09	1,256.71		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	4	$ 0.20	0.80	Check Paid	55	$ 0.20	11.00
Deposit Ticket	4	$ 0.20	0.80				

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	12.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**22.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		1,776.98
Deposits and Credits	1	60,000.00
Withdrawals and Debits	1	2,589.81
Checks Paid	29	52,539.73
Ending Balance		**6,647.44**

Deposits and Credits

Date	Description	Amount
03/22	Nist Treas 310 Misc Pay 032202 133889180130600	60,000.00
Total		**60,000.00**

Withdrawals and Debits

Date	Description	Amount
04/03	American Express Elec Remit 040302 020402011268998	2,589.81
Total		**2,589.81**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10105	03/25	1,776.00	10116	04/11	1,005.00	10128	04/05	37.08
10106	03/26	100.00	10118*	04/01	3,575.00	10129	04/03	365.00
10107	04/01	14,000.00	10119	04/02	1,247.69	10130	04/11	3,354.54
10108	04/02	3,875.00	10120	04/11	195.00	10131	04/18	26.46
10109	04/03	1,037.47	10121	04/16	1,701.00	10132	04/18	887.04
10110	04/16	713.36	10122	04/02	2,530.00	10135*	04/02	389.00
10111	04/04	284.85	10123	04/08	9.89	10136	04/10	4,225.00
10113*	04/03	1,000.00	10124	04/01	4,000.00	10137	04/19	617.40
10114	04/11	3,482.72	10126*	04/18	1,000.00	10139*	04/16	956.00
10115	04/03	114.23	10127	04/11	35.00			

Total (29 checks) **52,539.73**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/22	61,776.98	04/03	25,177.78	04/11	12,548.70
03/25	60,000.98	04/04	24,892.93	04/16	9,178.34
03/26	59,900.98	04/05	24,855.85	04/18	7,264.84
04/01	38,325.98	04/08	24,845.96	04/19	6,647.44
04/02	30,284.29	04/10	20,620.96		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

April 20 - May 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 60

Summary of Accounts

sit
unts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	971.46	11,000.00	6,971.31	5,000.15
Business Checking 131-0758735-65	6,647.44	140,000.00	58,714.36	87,933.08
Total	**7,618.90**	**151,000.00**	**65,685.67**	**92,933.23**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

rtant
nation

Your combined Business Banking balances in April totaled $17,418.92.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

ıary

	Number	Amount
Opening Balance		971.46
Deposits and Credits	2	11,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	6,971.31
Ending Balance		**5,000.15**

ıits and
:s

Date	Description	Amount
04/30	Deposit	1,000.00
05/02	Deposit	10,000.00
Total		**11,000.00**

:s Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3139	04/26	800.00	3171	05/03	117.62	3175	05/02	2,000.00
3168*	04/26	100.00	3172	05/17	1,000.00	3176	05/13	100.00
3169	05/03	494.00	3173	05/06	2,013.64			
3170	04/30	100.00	3174	05/07	246.05			

Total (10 checks) **6,971.31**

* *Indicates gap in check sequence*

ces

Date	Balance	Date	Balance	Date	Balance
04/26	71.46	05/03	8,359.84	05/13	6,000.15
04/30	971.46	05/06	6,346.20	05/17	5,000.15
05/02	8,971.46	05/07	6,100.15		

sis Fee
ıation

Your account was not charged an analysis fee based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	3	$ 0.20	0.60	Check Paid	45	$ 0.20	9.00
Check Deposited	3	$ 0.20	0.60				

Total Itemized Service Charges	10.20
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**20.20**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

nary

	Number	Amount
Opening Balance		6,647.44
Deposits and Credits	2	140,000.00
Withdrawals and Debits	2	3,286.29
Checks Paid	50	55,428.07
Ending Balance		**87,933.08**

sits and ts

Date	Description	Amount
04/30	Nist Treas 310 Misc Pay 043002 133889180130600	70,000.00
05/21	Nist Treas 310 Misc Pay 052102 133889180130600	70,000.00
Total		**140,000.00**

lrawals)ebits

Date	Description	Amount
05/06	American Express Elec Remit 050602 020503011079099	1,491.76
05/13	American Express Elec Remit 051302 020512010578809	1,794.53
Total		**3,286.29**

ks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10094	05/14	300.00	10153	05/10	444.15	10172	05/17	100.00
10112*	05/14	300.00	10154	05/01	948.00	10174*	05/16	100.00
10117*	04/22	1,849.00	10155	05/02	36.98	10175	05/08	104.98
10134*	04/22	146.38	10156	05/09	295.00	10177*	05/02	10,000.00
10138*	04/22	9.80	10157	05/07	5.45	10178	05/15	176.00
10140*	05/01	145.47	10158	05/10	217.38	10179	05/15	88.00
10141	05/07	55.75	10159	05/02	3,835.00	10180	05/09	1,155.00
10142	05/02	40.52	10160	05/02	1,049.31	10181	05/10	17.50
10143	04/29	439.00	10161	05/03	8,450.00	10182	05/08	114.23
10144	05/06	12.15	10162	05/06	2,335.00	10183	05/06	237.00
10145	05/06	167.97	10164*	05/09	623.00	10185*	05/02	351.56
10146	05/07	29.87	10165	05/10	12.59	10186	05/09	49.81
10147	04/30	1,000.00	10166	05/09	9.29	10190*	05/15	5,000.00
10148	05/07	74.74	10167	05/08	61.79	10192*	05/13	5,019.84
10149	05/07	285.07	10168	05/07	2,000.00	10193	05/15	444.27
10150	05/08	448.90	10169	05/06	1,543.55	10194	05/15	220.77
10152*	05/08	678.00	10171*	05/07	4,400.00			

Total (50 checks) **55,428.07**

** indicates gap in check sequence*

ces

Date	Balance	Date	Balance	Date	Balance
04/22	4,642.26	05/06	42,558.99	05/14	24,062.12
04/29	4,203.26	05/07	35,708.11	05/15	18,133.08
04/30	73,203.26	05/08	34,300.21	05/16	18,033.08
05/01	72,109.79	05/09	32,168.11	05/17	17,933.08
05/02	56,796.42	05/10	31,476.49	05/21	87,933.08
05/03	48,346.42	05/13	24,662.12		

sis Fee ıation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

May 22 - June 21, 2002

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

131-00131-B015-00131- -023-5-01-4 G - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	5,000.15	4,000.00	7,715.58	1,284.57
Business Checking 131-0758735-65	87,933.08	207.51	72,596.20	15,544.39
Total	**92,933.23**	**4,207.51**	**80,311.78**	**16,828.96**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in May totaled $56,570.92. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

Personal accounts are subject to the Deposit Account Agreement. Business accounts are subject to the Terms and Conditions for Business Accounts. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 32Xx, New Castle Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at: WWBPHELP, P.O. Box 29779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CDs and money market accounts, are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding

(checks and withdrawals not yet shown on your statement)

Number or Date	Amount
TOTAL	

1. Update your checkbook

A. Record in your checkbook/register all automatic transactions listed in your statement that you have not previously entered, including:

- any interest earned
- automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

- deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left)	−	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

Securities

Securities (including mutual funds) are not bank deposits and are not FDIC insured nor are they obligations of or guaranteed by the Bank or Chase Investment Services Corp. (CISC) or their affiliates. Securities (including mutual funds) involve investment risks, including the possible loss of the principal amount invested.

The distributor of the JPMorgan Funds is J.P. Morgan Fund Distributors, Inc. which is not affiliated with JPMorgan Chase Bank. JPMorgan Chase Bank and its affiliates receive compensation from the JPMorgan Funds for providing services.

JPMorgan Select Shares of the Connecticut Daily Tax Free Income Fund, Inc. and JPMorgan Select Shares of the New Jersey Daily Municipal Income Fund, Inc., are not part of, or affiliated with the JPMorgan Funds. Reich & Tang Distributors, Inc. and New England Investment Companies L.P., which are unaffiliated with JPMorgan Chase Bank, are the funds' distributor and investment advisor, respectively.

Securities transactions may be through CISC, J.P. Morgan Fund Distributors, Inc. or Reich & Tang Distributors, Inc., each a member of NASD. CISC and Reich & Tang Distributors, Inc. are members of SIPC.

Overdraft Reserve

How we Determine the Average Daily Balance

To calculate your average daily balance, we add the beginning balance in your account each day and subtract any withdrawals or checks paid. Overdraft charges are not deducted. We then take the resulting daily balances for the statement period and divide the total by the number of days in the statement period.

Interest

Interest begins to accrue on the business day we receive credit for your deposit. Interest is calculated daily based on your collected balance. Interest is paid monthly.

Billing Errors

If you think your statement is wrong, or if you need more information about a transaction on your statement, write to us on a separate sheet at 300 White Clay Center Drive, Newark, DE 19711, Attn: Customer Service Department. We must hear from you no later than 60 days after we sent you the first statement on which the error or problem appeared. You can telephone, but doing so will not preserve your rights. In your letter, give us the following information: Name, account number, dollar amount of suspected error, description of the error and explain, if you can, why you believe there is an error. If you need more information describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obliged to pay the parts of your statement that are not in question. While we investigate your question, we cannot report you to any credit bureau or take any action to collect the amount you question.

131-00131-B015-00131- -023-5-01-4 G - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		5,000.15
Deposits and Credits	1	4,000.00
Withdrawals and Debits	0	0.00
Checks Paid	13	7,715.58
Ending Balance		**1,284.57**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	4,000.00
Total		**4,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3177	05/28	9.29	3184*	05/24	2,000.00	3189	06/06	113.63
3178	05/28	479.14	3185	06/04	2,000.00	3190	06/13	1,000.00
3179	05/28	351.33	3186	06/19	800.59	3191	06/14	470.38
3181*	05/23	100.00	3187	06/04	100.00			
3182	05/23	100.00	3188	06/06	191.22			

Total (13 checks) **7,715.58**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/23	4,800.15	06/04	3,860.39	06/14	2,085.16
05/24	2,800.15	06/06	3,555.54	06/19	1,284.57
05/28	1,960.39	06/13	2,555.54		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	1	$ 0.20	0.20	Check Paid	70	$ 0.20	14.00
Deposit Ticket	1	$ 0.20	0.20				

Total Itemized Service Charges	14.40
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**14.40**

Personal accounts are subject to the Deposit Account Agreement. Business accounts are subject to the Terms and Conditions for Business Accounts. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement or write us at: P.O. Box 659, New Hyde Park, NY 11042.

For Web Visitor customers: Bank customers, please write Us at WCB-IPB, P.O. Box 9279, Houston, TX 77224-9279.

Deposit products of the Bank, including checking, savings, CDs and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding

(Checks and transactions that do not yet show on your statement)

Check No. or Date	Amount

131-00131-B015-00131- -023-5-01-4 G - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		87,933.08
Deposits and Credits	1	207.51
Withdrawals and Debits	3	3,445.22
Checks Paid	43	69,150.98
Ending Balance		**15,544.39**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	207.51
Total		**207.51**

Withdrawals and Debits

Date	Description	Amount
05/28	American Express Elec Remit 052802 020525011062246	2,193.64
06/05	American Express Elec Remit 060502 020604011280606	1,250.58
06/12	American Express Elec Remit 061202 020611011183097	1.00
Total		**3,445.22**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10170	05/24	600.00	10206	05/28	1,000.00	10222	06/14	431.62
10184*	06/03	1,000.00	10207	06/05	1,141.57	10223	06/10	417.58
10189*	05/24	1,000.00	10208	06/03	3,250.00	10224	06/05	2,000.00
10191*	06/05	300.00	10209	06/04	5,781.50	10225	06/10	69.87
10195*	05/29	7.48	10210	06/04	5,781.50	10226	06/07	5,000.00
10196	05/29	127.00	10211	06/04	5,781.50	10227	06/07	107.12
10197	05/29	1,290.51	10212	06/03	5,002.25	10228	06/07	37.33
10198	06/06	281.95	10213	06/07	1,877.13	10229	06/04	4,000.00
10199	06/05	4.43	10214	06/07	225.00	10231*	06/11	608.33
10200	05/29	16.65	10215	06/07	152.00	10232	06/17	9,600.90
10201	05/28	2,000.00	10216	06/07	1,282.20	10233	06/18	5,143.40
10202	05/30	109.81	10217	06/07	341.59	10236*	06/11	14.26
10203	05/29	49.03	10219*	06/10	56.24	10237	06/10	60.51
10204	05/28	40.52	10220	06/07	2,583.05			
10205	05/30	333.00	10221	06/14	244.15			

Total (43 checks) **69,150.98**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/24	86,333.08	06/04	48,776.20	06/11	30,965.46
05/28	81,098.92	06/05	44,079.62	06/12	30,964.46
05/29	79,608.25	06/06	43,797.67	06/14	30,288.69
05/30	79,165.44	06/07	32,192.25	06/17	20,687.79
06/03	69,913.19	06/10	31,588.05	06/18	15,544.39

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement. Business accounts are subject to the Terms and Conditions for Business Accounts. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at: WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts, are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding

(checks and withdrawals not yet shown on your statement)

Number or Date	Amount
TOTAL	

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

- any interest earned
- automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

- + deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left)	−	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

Securities

Securities (including mutual funds) are not bank deposits and are not FDIC insured nor are they obligations of or guaranteed by the Bank or Chase Investment Services Corp. (CISC) or their affiliates. Securities (including mutual funds) involve investment risks, including the possible loss of the principal amount invested.

The distributor of the JPMorgan Funds is J.P. Morgan Fund Distributors, Inc. which is not affiliated with JPMorgan Chase Bank. JPMorgan Chase Bank and its affiliates receive compensation from the JPMorgan Funds for providing services.

JPMorgan Select Shares of the Connecticut Daily Tax Free Income Fund, Inc., and JPMorgan Select Shares of the New Jersey Daily Municipal Income Fund, Inc., are not part of, or affiliated with the JPMorgan Funds. Reich & Tang Distributors, Inc., and New England Investment Companies L.P., which are unaffiliated with JPMorgan Chase Bank, are the funds' distributor and investment adviser, respectively.

Securities transactions may be through CISC, J.P. Morgan Fund Distributors, Inc., or Reich & Tang Distributors, Inc., each a member of NASD, CISC and Reich & Tang distributors, Inc., are members of SIPC.

Overdraft Reserve

How we Determine the Average Daily Balance

To calculate your average daily balance, we take the beginning balance of your account each day, add any new loans, subtract any payments or credits, unpaid finance charges, and any other charges. Then we add up the daily balances for the billing cycle (or statement period) and divide the total by the number of days in the billing cycle (or statement period).

Payments

Payments received by [illegible] before 5:00 p.m. on a business day will be credited to your account on the day we receive them. Payments received at other times will be credited on the next business day.

Billing Rights

If you think your statement is wrong, or if you need more information about a transaction on your statement, write to us on a separate sheet at 500 White Clay Center Drive, Newark, DE 19711, Attn: Consumer Loan Dept. (PCL). We must hear from you no later than 60 days after we sent you the first statement on which the error or problem appeared. You can telephone, but doing so will not preserve your rights. In your letter, give us the following information: Name, account number, dollar amount of suspected error, description of the error and explanation of why you believe it is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obliged to pay the parts of your statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		13,988.32
Deposits and Credits	5	90,370.25
Withdrawals and Debits	3	3,270.01
Checks Paid	62	93,549.92
Ending Balance		**7,538.64**

Deposits and Credits

Date	Description	Amount
07/29	Nist Treas 310 Misc Pay 072902	70,000.00
07/30	Paypal Verifybank 073002	0.23
07/30	Paypal Verifybank 073002	0.02
08/13	Deposit	20,000.00
08/13	Deposit	370.00
Total		**90,370.25**

Withdrawals and Debits

Date	Description	Amount
07/31	American Express Elec Remit 073102	2,940.01
08/05	Paypal Transfer 080502	250.00
08/06	Paypal Transfer 080602	80.00
Total		**3,270.01**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10275	08/07	215.00	10349	08/07	518.80	10378	08/12	1,771.29
10284*	07/23	50.00	10350	07/31	171.60	10382*	08/09	25.90
10313*	07/24	1,643.25	10351	07/31	444.27	10383	08/12	112.00
10314	08/05	315.87	10352	07/31	417.65	10384	08/12	37.36
10315	08/05	787.73	10354*	08/02	5,200.00	10385	08/09	196.78
10316	07/31	850.00	10355	08/06	5,781.50	10386	08/14	3,000.00
10322*	08/02	1,000.00	10356	08/06	1,591.10	10387	08/13	39.99
10324*	07/24	14.36	10357	08/02	2,026.11	10388	08/12	469.80
10326*	07/23	2,000.00	10358	08/05	100.00	10390*	08/21	1,000.00
10331*	07/24	51.01	10359	08/07	100.00	10391	08/19	300.00
10332	07/25	336.59	10363*	08/08	5,781.50	10393*	08/16	177.82
10333	07/23	808.66	10366*	08/19	756.66	10394	08/14	4.70
10334	07/25	1,560.98	10367	08/12	23.42	10395	08/21	5,611.65
10335	07/31	300.00	10369*	08/12	19.71	10396	08/15	111.99
10336	07/31	300.00	10370	08/19	100.00	10397	08/14	11.52
10338*	07/24	135.00	10371	08/08	396.00	10400*	08/13	163.30
10339	07/24	40.52	10373*	08/16	322.36	10401	08/13	5,675.03
10341*	07/26	237.50	10374	08/19	54.13	10402	08/13	30,029.74
10346*	08/08	436.62	10375	08/19	25.00	10403	08/15	6,880.66
10347	08/09	775.50	10376	08/13	55.00	10407*	08/19	750.00
10348	08/08	1,134.99	10377	08/21	300.00			

Total (62 checks) **93,549.92**

* indicates gap in check sequence

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/23	11,129.66	07/25	7,347.95	07/29	77,110.45
07/24	9,245.52	07/26	7,110.45	07/30	77,110.70

CHASE

July 23 - August 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 64

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	184.57	21,000.00	20,825.00	359.57
Business Checking 131-0758735-65	13,988.32	90,370.25	96,819.93	7,538.64
Total	**14,172.89**	**111,370.25**	**117,644.93**	**7,898.21**

** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT **

Important Information

Your combined Business Banking balances in July totaled $34,329.38.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		184.57
Deposits and Credits	2	21,000.00
Withdrawals and Debits	1	25.00
Checks Paid	2	20,800.00
Ending Balance		**359.57**

Deposits and Credits

Date	Description	Amount
08/13	Deposit	20,000.00
08/16	Deposit	1,000.00
Total		**21,000.00**

Withdrawals and Debits

Date	Description	Amount
08/14	Insufficient Funds Service Fee	25.00
Total		**25.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3195	08/14	800.00	3196	08/13	20,000.00			
Total (2 checks)								**20,800.00**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	184.57	08/14	640.43 -	08/16	359.57

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 07/01 - 07/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							15.40
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**25.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

07/31	71,687.17	08/08	45,969.95	08/15	16,936.26
08/02	63,459.06	08/09	44,971.77	08/16	16,436.08
08/05	62,005.46	08/12	42,538.19	08/19	14,450.29
08/06	54,552.86	08/13	26,945.13	08/21	7,538.64
08/07	53,719.06	08/14	23,928.91		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

August 22 - September 23, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 58

Unlike most people, we love it when you push our buttons!

Improved ServiceLine.℠
Less talk. Faster banking.

Call Chase ServiceLine℠ at 935-9935.* More bank for your buttons.

☎	**SHORTER MENU**
1	ACCOUNT INFORMATION
2	TRANSFER FUNDS OR MAKE PAYMENTS
3	JPMORGAN MONEY MARKET FUNDS** INFORMATION
4	REORDER CHECKS, BANK BY MAIL OR ATM DEPOSIT ENVELOPES
5	MERCHANT VERIFICATION, RATES, FOREIGN CURRENCY, OR HELP

☎	**SAME GREAT SHORTCUTS**
1 + 1 + 1	BALANCE INFORMATION
1 + 2 + 1	FUNDS TRANSFER
1 + 4 + 1	REORDER CHECKS
0 + 9	RETURN TO MAIN MENU

*From area codes 212, 718, 516, 914, and Rochester, NY; all other areas call 1-800-935-9935.
**The distributor of the JPMorgan Funds is J.P.Morgan Fund Distributors, Inc., which is not affiliated with JPMorgan Chase Bank.

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	359.57	78.82	0.00	438.39
Business Checking 131-0758735-65	7,538.64	74,181.79	51,878.38	29,842.05
Total	**7,898.21**	**74,260.61**	**51,878.38**	**30,280.44**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in August totaled $28,016.89.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		359.57
Deposits and Credits	2	78.82
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**438.39**

Deposits and Credits

Date	Description	Amount
09/05	Overdraft Fee Adjustment	25.00
09/16	Deposit	53.82
Total		**78.82**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/05	384.57	09/16	438.39		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	58	$ 0.20	11.60

Total Itemized Service Charges	19.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**29.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		359.57
Deposits and Credits	2	78.82
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**438.39**

Deposits and Credits

Date	Description	Amount
09/05	Overdraft Fee Adjustment	25.00
09/16	Deposit	53.82
Total		**78.82**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/05	384.57	09/16	438.39		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	58	$ 0.20	11.60

Total Itemized Service Charges	19.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**29.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		7,538.64
Deposits and Credits	4	74,181.79
Withdrawals and Debits	2	4,031.43
Checks Paid	58	47,846.95
Ending Balance		**29,842.05**

Deposits and Credits

Date	Description	Amount
08/30	Deposit	1,181.79
09/04	Deposit	3,000.00
09/05	Asap Grant Pay 090502	0.11
09/06	Asap Grant Pay 090602	69,999.89
Total		**74,181.79**

Withdrawals and Debits

Date	Description	Amount
09/03	American Express Elec Remit 090302	2,430.41
09/16	American Express Elec Remit 091602	1,601.02
Total		**4,031.43**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10252	09/11	100.00	10414	09/03	100.00	10438*	09/16	112.00
10253	09/11	100.00	10415	09/03	100.00	10439	09/19	316.70
10262*	09/11	100.00	10416	09/03	100.00	10441*	09/13	100.00
10300*	09/11	100.00	10417	09/03	100.00	10442	09/23	1,000.00
10327*	09/03	1,090.00	10420*	09/12	101.22	10443	09/23	570.00
10337*	09/11	100.00	10421	09/10	1,372.23	10444	09/18	2,000.00
10344*	09/11	100.00	10422	09/09	3,250.00	10445	09/17	49.70
10345	09/11	100.00	10423	09/09	1,801.26	10446	09/17	93.21
10372*	08/23	1,000.00	10424	09/20	920.00	10448*	09/16	1,687.54
10392*	08/27	1,000.00	10425	09/12	361.76	10450*	09/13	100.00
10399*	08/22	33.50	10426	09/18	7.79	10451	09/13	15,000.00
10404*	08/22	22.36	10427	09/18	99.35	10455*	09/23	113.99
10405	08/26	374.19	10428	09/13	100.00	10456	09/19	40.52
10406	09/04	1,151.71	10429	09/18	60.08	10457	09/16	5,781.51
10408*	08/27	96.28	10430	09/13	190.00	10458	09/19	1,379.37
10409	08/23	40.52	10431	09/18	19.79	10462*	09/20	1,000.00
10410	08/22	100.00	10432	09/17	1.50	10464*	09/23	163.59
10411	08/22	100.00	10434*	09/16	100.00	10466*	09/23	2,246.76
10412	08/29	100.00	10435	09/16	100.00			
10413	08/28	1,360.00	10436	09/16	38.52			

Total (58 checks) **47,846.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/22	7,282.78	08/29	3,311.79	09/06	72,421.46
08/23	6,242.26	08/30	4,493.58	09/09	67,370.20
08/26	5,868.07	09/03	573.17	09/10	65,997.97
08/27	4,771.79	09/04	2,421.46	09/11	65,297.97
08/28	3,411.79	09/05	2,421.57	09/12	64,834.99

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

09/13	49,344.99	09/18	37,592.98	09/23	29,842.05
09/16	39,924.40	09/19	35,856.39		
09/17	39,779.99	09/20	33,936.39		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

October 23 - November 22, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 76

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	710.80	5,000.00	5,633.03	77.77
Business Checking 131-0758735-65	25,648.03	77,000.00	91,572.44	11,075.59
Total	**26,358.83**	**82,000.00**	**97,205.47**	**11,153.36**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $39,070.37.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		710.80
Deposits and Credits	1	5,000.00
Withdrawals and Debits	0	0.00
Checks Paid	3	5,633.03
Ending Balance		**77.77**

Deposits and Credits

Date	Description	Amount
11/14	Deposit	5,000.00
Total		**5,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3201	11/13	362.05	3203*	11/13	270.98	3205*	11/20	5,000.00

Total (3 checks) **5,633.03**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/13	77.77	11/14	5,077.77	11/20	77.77

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 10/01 - 10/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	2	$ 3.00	6.00	Check Deposited	4	$ 0.20	0.80
Deposit Ticket	4	$ 0.20	0.80	Check Paid	69	$ 0.20	13.80

Total Itemized Service Charges	21.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**31.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		25,648.03
Deposits and Credits	4	77,000.00
Withdrawals and Debits	2	80.00
Checks Paid	73	91,492.44
Ending Balance		**11,075.59**

Deposits and Credits

Date	Description	Amount
11/06	Asap Grant Pay 110602 110502D0000106	30,000.00
11/13	Asap Grant Pay 111302 111202C0000074	12,000.00
11/20	Deposit	5,000.00
11/20	Asap Grant Pay 112002 111902C0000078	30,000.00
Total		**77,000.00**

Withdrawals and Debits

Date	Description	Amount
11/19	Insufficient Funds Service Fee	50.00
11/19	Insufficient Funds Service Fee	30.00
Total		**80.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10379	11/21	334.00	10544	10/25	139.85	10584	11/06	100.00
10389*	11/07	337.15	10545	10/24	11.72	10585	11/06	100.00
10437*	10/25	1,000.00	10546	10/23	1,346.07	10586	11/06	1,017.84
10487*	10/23	378.33	10547	11/13	1,074.51	10587	11/08	275.46
10500*	11/12	105.00	10548	11/08	413.47	10589*	11/08	17,223.38
10503*	10/29	1,000.00	10549	10/23	649.00	10590	11/14	4,548.60
10504	10/28	10.78	10551*	11/12	1,000.00	10591	11/08	295.00
10510*	10/24	405.12	10552	10/29	549.00	10592	11/18	200.00
10515*	10/28	500.00	10554*	10/23	740.50	10593	11/22	548.45
10516	11/07	1,907.85	10556*	11/06	1,120.93	10594	11/20	1,792.30
10522*	10/25	350.25	10562*	11/13	55.29	10602*	11/18	852.76
10524*	10/23	157.23	10567*	11/07	1,270.29	10603	11/22	218.10
10528*	10/25	39.64	10568	11/04	1,042.64	10605*	11/19	626.42
10529	10/25	2,500.00	10569	11/06	9,621.61	10606	11/19	1,118.86
10530	10/25	706.98	10570	11/07	447.85	10607	11/19	513.36
10531	10/25	40.52	10573*	11/14	48.19	10608	11/20	8,205.04
10532	11/12	3,500.00	10574	11/18	28.60	10610*	11/22	2,169.16
10533	11/08	115.17	10575	11/14	12.75	10611	11/19	100.00
10535*	10/25	113.99	10577*	11/14	25.83	10612	11/19	100.00
10536	11/12	112.00	10578	11/14	1.50	10613	11/19	1,500.00
10537	10/23	37.72	10579	11/12	19.75	10614	11/15	4,530.38
10538	10/25	500.00	10580	11/08	47.48	10618*	11/22	40.52
10539	11/05	1,000.00	10581	11/13	229.40	10619	11/20	9,621.62
10541*	11/01	352.60	10582	11/06	300.00			
10543*	11/20	15.00	10583	11/18	79.63			

Total (73 checks) **91,492.44**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

10/23	22,339.18	11/05	12,076.09	11/15	4,219.41
10/24	21,922.34	11/06	29,815.71	11/18	3,058.42
10/25	16,531.11	11/07	25,852.57	11/19	980.22 -
10/28	16,020.33	11/08	7,482.61	11/20	14,385.82
10/29	14,471.33	11/12	2,745.86	11/21	14,051.82
11/01	14,118.73	11/13	13,386.66	11/22	11,075.59
11/04	13,076.09	11/14	8,749.79		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	438.39	5,613.24	5,340.83	710.80
Business Checking 131-0758735-65	29,842.05	100,000.00	104,194.02	25,648.03
Total	**30,280.44**	**105,613.24**	**109,534.85**	**26,358.83**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

To our Small Business Checking and Money Market Customers

We've made some changes to both Business Checking and Business Money Market Accounts as outlined below. These changes are effective 11/30/02.
-The Earnings Credit Rate (ECR) paid on Business Checking will now be based on $.15 per $100 of monthly average collected balances less a 10% federal reserve requirement.
-Interest rates on Business Money Market Accounts will now be earned based on the following two relationship balance tiers: under $200,000 and balances $200,000 and above. Rates for linked Money Market Accounts and BusinessPlus customers will be higher for both balance tiers. If you have any questions, please call 1-800-Chase38 or stop by your Chase branch.

Important Information

Your combined Business Banking balances in September totaled $37,709.52.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		438.39
Deposits and Credits	4	5,613.24
Withdrawals and Debits	0	0.00
Checks Paid	4	5,340.83
Ending Balance		**710.80**

Deposits and Credits

Date	Description	Amount
10/04	Deposit	5,000.00
10/10	Deposit	105.00
10/16	Deposit	75.10
10/22	Deposit	433.14
Total		**5,613.24**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3197	10/08	669.88	3199	10/22	2,000.00			
3198	10/09	670.95	3200	10/07	2,000.00			

Total (4 checks) **5,340.83**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/04	5,438.39	10/09	2,097.56	10/22	710.80
10/07	3,438.39	10/10	2,202.56		
10/08	2,768.51	10/16	2,277.66		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40	Check Paid	56	$ 0.20	11.20

Total Itemized Service Charges	15.00
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**25.00**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

— Reconciled 11/4/02 —

CHASE

September 25 - October 22, 2001

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 8

IMPORTANT NOTICE

The replacement of the Certified Check product with the Official Check product originally scheduled for October has been postponed until later this year.

Important Information

Your combined Business Banking balances in September totaled $783.86.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		444.09
Deposits and Credits	3	2,926.00
Withdrawals and Debits	2	780.29
Checks Paid	8	1,976.10
Ending Balance		**613.70**

Deposits and Credits

Date	Description		Amount
09/28	Deposit	D&K loan	-900.00
10/11	Deposit		2,000.00
10/22	Deposit	INS. PREM REF.	-26.00
Total			**2,926.00**

Withdrawals and Debits

Date	Description	Amount
10/01	Chase Sbfs Line Payment 100101 71092305018921	755.29
10/01	Analysis Fee For The Month Of September	25.00
Total		**780.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2938	10/15	329.37	2950	10/17	418.83	2953	10/17	300.00
2943*	10/15	136.61	2951	10/17	10.00	2954	10/17	100.00
2949*	10/04	441.79	2952	10/18	239.50			

Total (8 checks) **1,976.10**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/28	1,344.09	10/01	563.80	10/04	122.01

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

10/11	2,122.01	10/17	827.20	10/22	613.70
10/15	1,656.03	10/18	587.70		

Analysis Fee Explanation

An Analysis Fee of $ 25.00 was charged to your account on 10/01 based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s): 131-0682996-65

Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
ATM/Qui Dep Tkt	1	$ 0.20	0.20	Check Deposited	2	$ 0.20	0.40
Deposit Ticket	1	$ 0.20	0.20	Check Paid	16	$ 0.20	3.20

Total Itemized Service Charges	4.00
Monthly Maintenance Charge	21.00
Analysis Fee for September	**25.00**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

CHASE

October 23 - November 23, 2001

131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 74

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	613.70	150,000.00	139,270.83	11,342.87
Business Checking 131-0758735-65	0.00	100.00	0.00	100.00
Total	**613.70**	**150,100.00**	**139,270.83**	**11,442.87**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $9,640.80.

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		613.70
Deposits and Credits	1	150,000.00
Withdrawals and Debits	4	670.30
Checks Paid	74	138,600.53
Ending Balance		**11,342.87**

Deposits and Credits

Date	Description	Amount
10/26	Nist Treas 310 Misc Pay 102601 133889180130600	150,000.00
Total		**150,000.00**

Withdrawals and Debits

Date	Description	Amount
10/31	Chase Sbfs Line Payment 103101 71092305018921	561.76 ✓
11/01	Analysis Fee For The Month Of October	7.54 ✓
11/14	American Express Elec Remit 111401 011112010426069	1.00
11/21	Deduction-Notice Mailed	100.00
Total		**670.30**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2955	10/31	284.85	2981	10/26	2,000.00	3007	11/14	1,275.00
2956	11/01	100.00	2982	10/26	2,000.00	3014*	11/19	1,000.00
2957	11/01	100.00	2983	10/26	2,000.00	3015	11/13	113.02
2958	10/23	53.27	2984	10/26	2,000.00	3016	11/01	100.00
2959	11/01	100.00	2985	10/26	2,000.00	3018*	11/09	587.44
2960	10/23	235.82	2986	11/13	50.00	3027*	11/16	303.56
2961	10/23	300.00	2988*	11/19	27.35	3030*	11/14	20.28
2962	10/26	75,000.00	2989	11/14	112.86	3032*	11/15	295.57
2963	11/07	44.40	2990	11/06	151.76	3033	11/20	237.37
2964	11/07	174.42	2991	10/29	41.14	3034	11/13	158.40
2966*	11/01	10.00	2992	11/08	105.60	3035	11/15	55.70
2967	11/01	200.00	2993	10/29	158.05	3036	11/21	100.00
2968	10/29	214.34	2994	11/07	139.80	3037	11/14	1,770.00
2969	11/06	92.67	2995	11/05	12.34	3038	11/09	225.00
2970	11/02	441.79	2996	11/16	430.00	3039	11/09	317.17
2971	11/06	48.99	2997	10/29	3,315.70	3040	11/09	2,000.00
2972	11/16	17.52	2998	10/29	4,451.24	3041	11/21	200.00
2973	11/06	70.00	2999	11/01	254.77	3042	11/20	1,000.00
2974	10/30	110.55	3000	10/29	4,957.85	3046*	11/19	107.17
2975	11/13	7.01	3001	11/06	17.52	3049*	11/16	194.85
2976	11/13	600.00	3002	11/02	60.48	3051*	11/19	519.60
2977	10/26	2,000.00	3003	10/29	4,000.00	3052	11/19	1,007.16
2978	10/26	2,000.00	3004	10/29	3,000.00	3053	11/19	205.73
2979	10/26	2,000.00	3005	11/02	5,710.42	3064*	11/23	2,000.00
2980	10/26	2,000.00	3006	11/14	1,605.00			

Total (74 checks) **138,600.53**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/23	24.61	10/26	57,024.61	10/29	36,886.29

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

10/30	36,775.74	11/07	28,092.23	11/16	17,847.25
10/31	35,929.13	11/08	27,986.63	11/19	14,980.24
11/01	35,056.82	11/09	24,857.02	11/20	13,742.87
11/02	28,844.13	11/13	23,928.59	11/21	13,342.87
11/05	28,831.79	11/14	19,144.45	11/23	11,342.87
11/06	28,450.85	11/15	18,793.18		

Analysis Fee Explanation

An Analysis Fee of $ 7.54 was charged to your account on 11/01 based on your activity and balances during the period 10/01 - 10/31. Below is a summary of your activity in the following account(s): 131-0682996-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	31	$ 0.20	6.20
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	7.00
Monthly Maintenance Charge	15.00
Total Charges Before Earnings Credit	22.00
Less Earnings Credit on $ 9,640.80 of combined checking average collected balances	14.46
Analysis Fee for October	**7.54**

With combined Business Banking balances of $ 15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		0.00
Deposits and Credits	1	100.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**100.00**

Deposits and Credits

Date	*Description*	*Amount*
11/21	Deposit	100.00
Total		**100.00**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
11/21	100.00				

CHASE

November 24 - December 21, 2001

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 47

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	11,342.87	75,000.00	83,708.31	2,634.56
Business Checking 131-0758735-65	100.00	60,000.00	32,009.35	28,090.65
Total	**11,442.87**	**135,000.00**	**115,717.66**	**30,725.21**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in November totaled $19,560.76.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		11,342.87
Deposits and Credits	3	75,000.00
Withdrawals and Debits	1	1,007.16
Checks Paid	37	82,701.15
Ending Balance		**2,634.56**

Deposits and Credits

Date	Description	Amount
12/04	Deposit	5,000.00
12/05	Nist Treas 310 Misc Pay 120501 133889180130600	60,000.00
12/11	Deposit	10,000.00
Total		**75,000.00**

Withdrawals and Debits

Date	Description	Amount
12/06	American Express Elec Remit 120601 011205010954833	1,007.16
Total		**1,007.16**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3017	11/26	17.52	3068	12/03	44.18	3089	12/12	170.00
3048*	11/26	43.03	3069	11/27	100.00	3090	12/12	314.51
3054*	11/27	69.18	3070	12/03	35.49	3091	12/20	1,000.00
3055	11/26	100.00	3071	12/03	1,325.70	3092	12/17	508.08
3056	11/29	390.00	3072	12/04	1,636.06	3093	12/11	2,000.00
3058*	11/27	1,553.39	3073	12/11	36.67	3094	12/11	2,000.00
3059	11/27	480.00	3074	12/07	3,526.00	3096*	12/13	17.52
3060	11/30	1,000.00	3075	12/13	172.13	3097	12/17	261.57
3062*	12/05	11.94	3076	12/10	109.92	3100*	12/14	2,000.00
3063	11/30	540.00	3081*	12/14	31.38	3102*	12/20	100.00
3065*	12/04	500.00	3086*	12/07	997.26	3103	12/21	500.00
3066	11/28	55.85	3087	12/14	53.77			
3067	12/05	1,000.00	3088	12/07	60,000.00			

Total (37 checks) **82,701.15**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/26	11,182.32	12/04	8,452.47	12/12	7,279.01
11/27	8,979.75	12/05	67,440.53	12/13	7,089.36
11/28	8,923.90	12/06	66,433.37	12/14	5,004.21
11/29	8,533.90	12/07	1,910.11	12/17	4,234.56
11/30	6,993.90	12/10	1,800.19	12/20	3,134.56
12/03	5,588.53	12/11	7,763.52	12/21	2,634.56

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 11/01 - 11/30. Below is a summary of your activity in the following account(s):
131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)* COMPUTER AIDED SURGERY INC

131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 11/01 - 11/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Bulk Cash Dep	1	$ 0.30	0.30	Month Maint Fee	1	$ 5.00	5.00
Deposit Ticket	1	$ 0.20	0.20	Check Paid	62	$ 0.20	12.40

Total Itemized Service Charges	17.90
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**27.90**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		100.00
Deposits and Credits	1	60,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	32,009.35
Ending Balance		**28,090.65**

Deposits and Credits

Date	Description	Amount
12/07	Deposit	60,000.00
Total		**60,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
86	12/11	10,000.00	91	12/17	8,066.00	10000*	12/14	1.00
88*	12/14	8,332.33	92	12/17	3,227.00	10002*	12/21	623.00
89	12/17	50.00	93	12/17	1,338.00			
90	12/21	32.80	96*	12/21	339.22			

Total (10 checks) **32,009.35**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/07	60,100.00	12/14	41,766.67	12/21	28,090.65
12/11	50,100.00	12/17	29,085.67		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

December 22 - January 23, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 59

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	2,634.56	15,100.00	16,029.12	1,705.44
Business Checking 131-0758735-65	28,090.65	120,000.00	81,721.53	66,369.12
Total	**30,725.21**	**135,100.00**	**97,750.65**	**68,074.56**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in December totaled $36,075.67.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,634.56
Deposits and Credits	3	15,100.00
Withdrawals and Debits	0	0.00
Checks Paid	23	16,029.12
Ending Balance		**1,705.44**

Deposits and Credits

Date	Description		Amount
12/28	Deposit	CK 10017 from - 3565	5,000.00
12/28	Deposit	CK 10012 from - 3565	-100.00
01/09	Deposit	CK 10024 from - 3565	10,000.00
Total			**15,100.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3029	01/03	1,000.00	3108	12/28	2,000.00	3116	01/09	2,000.00
3098*	12/26	13.62	3109	01/14	198.52	3117	01/09	2,000.00
3099	12/26	49.70	3110	01/03	100.00	3118	01/16	48.19
3101*	12/28	216.57	3111	01/14	17.52	3119	01/15	352.92
3104*	01/02	14.39	3112	01/07	190.42	3120	01/17	40.49
3105	12/26	100.00	3113	01/08	400.00	3121	01/23	1,000.00
3106	01/08	102.78	3114	01/08	184.00	3122	01/11	2,000.00
3107	12/28	2,000.00	3115	01/09	2,000.00			

Total (23 checks) **16,029.12**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/26	2,471.24	01/08	1,363.08	01/16	2,745.93
12/28	3,354.67	01/09	5,363.08	01/17	2,705.44
01/02	3,340.28	01/11	3,363.08	01/23	1,705.44
01/03	2,240.28	01/14	3,147.04		
01/07	2,049.86	01/15	2,794.12		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 12/01 - 12/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	5	$ 0.20	1.00	Check Paid	48	$ 0.20	9.60
Check Deposited	5	$ 0.20	1.00				

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		28,090.65
Deposits and Credits	2	120,000.00
Withdrawals and Debits	3	5,102.58
Checks Paid	36	76,618.95
Ending Balance		**66,369.12**

Deposits and Credits

Date	Description	Amount
01/09	Nist Treas 310 Misc Pay 010902 133889180130600	60,000.00
01/23	Nist Treas 310 Misc Pay 012302 133889180130600	60,000.00
Total		**120,000.00**

Withdrawals and Debits

Date	Description	Amount
12/24	American Express Elec Remit 122401 011223010638636	2,524.05
01/14	American Express Elec Remit 011402 020111010893299	1.00
01/23	American Express Elec Remit 012302 020122010853053	2,577.53
Total		**5,102.58**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
87	01/02	1,000.00	10014	01/15	480.78	10026	01/15	1,000.00
94*	12/26	188.80	10015	01/23	284.85	10027	01/16	1,244.64
95	12/24	1,000.00	10016	01/07	34.87	10028	01/16	126.41
10003*	01/02	480.78	10017	12/28	5,000.00	10029	01/16	10.22
10004	01/07	300.00	10018	01/09	398.60	10035*	01/11	5,301.00
10007*	12/28	480.78	10019	01/10	425.00	10036	01/11	8,333.33
10008	12/26	4,312.00	10020	01/18	456.00	10037	01/16	5,950.50
10009	01/04	10,000.00	10021	01/02	914.08	10039*	01/22	38.59
10010	01/10	210.00	10022	01/10	5,778.00	10041*	01/16	328.46
10011	01/11	1,774.00	10023	01/10	4,611.09	10042	01/16	86.96
10012	12/28	100.00	10024	01/09	10,000.00	10043	01/16	4,776.00
10013	01/15	137.21	10025	01/14	1,000.00	10044	01/16	56.00

Total (36 checks) **76,618.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/24	24,566.60	01/07	1,755.29	01/15	22,305.28
12/26	20,065.80	01/09	51,356.69	01/16	9,726.09
12/28	14,485.02	01/10	40,332.60	01/18	9,270.09
01/02	12,090.16	01/11	24,924.27	01/22	9,231.50
01/04	2,090.16	01/14	23,923.27	01/23	66,369.12

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

January 24 - February 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,705.44	10,500.00	10,203.39	2,002.05
Business Checking 131-0758735-65	66,369.12	60,500.00	66,719.04	60,150.08
Total	**68,074.56**	**71,000.00**	**76,922.43**	**62,152.13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Apply for a Business Revolving Credit Line today.

With rates as low as they are today, here's the perfect opportunity to give your business a boost. Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Important Information

Your combined Business Banking balances in January totaled $31,384.38.

CHASE

January 24 - February 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,705.44
Deposits and Credits	2	10,500.00
Withdrawals and Debits	1	1.00
Checks Paid	12	10,202.39
Ending Balance		**2,002.05**

Deposits and Credits

Date	Description	Amount
02/01	Deposit	10,000.00
02/01	Deposit	500.00
Total		**10,500.00**

Withdrawals and Debits

Date	Description	Amount
02/12	Verizon Purchase 021202 1073	1.00
Total		**1.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3080	02/14	28.35	3126	02/01	1,000.00	3131	02/01	2,000.00
3085*	02/14	378.33	3127	02/06	100.00	3132	02/01	2,000.00
3124*	01/28	100.00	3129*	02/01	2,000.00	3136*	02/21	295.26
3125	01/28	500.00	3130	02/06	1,690.00	3138*	02/21	110.45

Total (12 checks) **10,202.39**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/28	1,105.44	02/06	2,815.44	02/14	2,407.76
02/01	4,605.44	02/12	2,814.44	02/21	2,002.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	53	$ 0.20	10.60
Deposit Ticket	2	$ 0.20	0.40				
Total Itemized Service Charges							11.40
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**21.40**

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		66,369.12
Deposits and Credits	2	60,500.00
Withdrawals and Debits	0	0.00
Checks Paid	20	66,719.04
Ending Balance		**60,150.08**

Deposits and Credits

Date	Description	Amount
01/28	Deposit	500.00
02/20	Nist Treas 310 Misc Pay 022002 133889180130600	60,000.00
Total		**60,500.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10005	02/05	300.00	10049	02/01	1,000.00	10058	02/12	1,000.00
10006	02/05	300.00	10050	02/01	10,000.00	10059	02/04	5,778.00
10040*	02/12	617.41	10051	02/01	500.00	10060	02/05	2,707.20
10045*	01/24	480.78	10052	02/21	16.56	10061	02/08	8,333.33
10046	01/29	500.00	10053	02/04	8,156.72	10062	02/08	1,330.35
10047	01/29	1,544.52	10056*	02/07	6,419.57	10063	02/11	2,469.60
10048	01/28	5,265.00	10057	02/05	10,000.00			

Total (20 checks) **66,719.04**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/24	65,888.34	02/04	33,644.10	02/11	1,784.05
01/28	61,123.34	02/05	20,336.90	02/12	166.64
01/29	59,078.82	02/07	13,917.33	02/20	60,166.64
02/01	47,578.82	02/08	4,253.65	02/21	60,150.08

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,002.05
Deposits and Credits	4	25,000.00
Withdrawals and Debits	0	0.00
Checks Paid	18	25,579.00
Ending Balance		**1,423.05**

Deposits and Credits

Date	Description	Amount
02/25	Deposit	1,000.00
03/01	Deposit	14,000.00
03/07	Deposit	6,000.00
03/12	Deposit	4,000.00
Total		**25,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3128	03/11	1,000.00	3143	03/01	2,000.00	3149	03/07	107.67
3135*	02/25	264.32	3144	03/01	1,000.00	3150	03/05	300.00
3137*	02/26	48.19	3145	03/01	5,000.00	3151	03/07	5,000.00
3140*	03/05	1,757.53	3146	03/07	1,113.38	3152	03/11	536.58
3141	03/12	1,000.00	3147	03/06	286.05	3153	03/12	4,000.00
3142	03/01	2,000.00	3148	03/12	65.28	3154	03/13	100.00

Total (18 checks) **25,579.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
02/25	2,737.73	03/05	4,632.01	03/11	2,588.33
02/26	2,689.54	03/06	4,345.96	03/12	1,523.05
03/01	6,689.54	03/07	4,124.91	03/13	1,423.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	3	$ 0.20	0.60	Check Paid	33	$ 0.20	6.60
Deposit Ticket	3	$ 0.20	0.60				

Total Itemized Service Charges	7.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**17.80**

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		60,150.08
Deposits and Credits	0	0.00
Withdrawals and Debits	4	5,499.73
Checks Paid	39	52,873.37
Ending Balance		**1,776.98**

Withdrawals and Debits

Date	Description	Amount
03/04	American Express Elec Remit 030402 020302011241138	2,155.27
03/11	American Express Elec Remit 031102 020308010940191	2,669.66
03/11	American Express Elec Remit 031102 020310010612381	569.57
03/15	American Express Elec Remit 031502 020314010884351	105.23
Total		**5,499.73**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10054	03/15	378.33	10076	03/07	1,037.47	10091	03/08	300.00
10055	02/27	111.52	10077	03/11	2,842.00	10092	03/12	104.46
10064*	02/27	20.35	10079*	03/07	463.00	10093	03/07	35.47
10066*	02/26	213.40	10080	03/01	14,000.00	10095*	03/12	230.40
10067	02/28	295.00	10081	03/04	116.42	10096	03/07	6,000.00
10068	03/01	18.33	10083*	03/04	5,781.29	10097	03/12	199.80
10069	02/25	35.30	10084	03/01	3,770.00	10098	03/12	617.00
10070	03/06	295.00	10085	03/04	1,274.21	10099	03/12	617.00
10071	03/12	43.01	10086	03/07	28.16	10100	03/21	29.81
10072	03/04	236.94	10087	03/07	823.56	10101	03/15	388.85
10073	03/05	109.16	10088	03/11	255.92	10102	03/15	1,070.00
10074	03/04	3,832.00	10089	03/07	2,811.00	10103	03/19	62.63
10075	03/12	48.25	10090	03/13	378.33	10104	03/12	4,000.00

Total (39 checks) **52,873.37**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
02/25	60,114.78	03/05	28,180.89	03/13	3,811.83
02/26	59,901.38	03/06	27,885.89	03/15	1,869.42
02/27	59,769.51	03/07	16,687.23	03/19	1,806.79
02/28	59,474.51	03/08	16,387.23	03/21	1,776.98
03/01	41,686.18	03/11	10,050.08		
03/04	28,290.05	03/12	4,190.16		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

CHASE

March 22 - April 19, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
[redacted] B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 42

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,423.05	19,776.00	20,227.59	971.46
Business Checking 131-0758735-65	1,776.98	60,000.00	55,129.54	6,647.44
Total	**3,200.03**	**79,776.00**	**75,357.13**	**7,618.90**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Select the Payroll option that best fits your business needs!
Self-Service - Save time by paying your employees and payroll taxes electronically with Chase Online(sm) for Small Business. It's easy and convenient!
Go to chase.com/cosb to sign up or call 1-800-CHASE24.

Full-Service - Simplify the complex and time-consuming tasks associated with your payroll, related taxes and human resource management.
Call 1-877-272-7123 for payroll through Ceridian.
* Offered by Ceridian. Chase neither guarantees, nor makes any representations or warranties of any kind regarding the service.

Important Information

Your combined Business Banking balances in March totaled $32,107.22.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,423.05
Deposits and Credits	3	19,776.00
Withdrawals and Debits	1	13.00
Checks Paid	13	20,214.59
Ending Balance		**971.46**

Deposits and Credits

Date	Description	Amount
03/25	Deposit	1,776.00
04/01	Deposit	14,000.00
04/01	Deposit	4,000.00
Total		**19,776.00**

Withdrawals and Debits

Date	Description	Amount
04/10	Checkbook Order Fee	13.00
Total		**13.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3155	03/25	2,000.00	3160	04/01	13,000.00	3165	04/04	314.44
3156	03/26	100.00	3161	04/05	18.42	3166	04/08	299.77
3157	04/11	272.25	3162	04/02	1,000.00	3167	04/04	109.71
3158	03/26	100.00	3163	04/09	500.00			
3159	04/09	500.00	3164	04/01	2,000.00			

Total (13 checks) **20,214.59**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/25	1,199.05	04/04	2,574.90	04/10	1,243.71
03/26	999.05	04/05	2,556.48	04/11	971.46
04/01	3,999.05	04/08	2,256.71		
04/02	2,999.05	04/09	1,256.71		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	4	$ 0.20	0.80	Check Paid	55	$ 0.20	11.00
Deposit Ticket	4	$ 0.20	0.80				

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	12.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**22.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		1,776.98
Deposits and Credits	1	60,000.00
Withdrawals and Debits	1	2,589.81
Checks Paid	29	52,539.73
Ending Balance		**6,647.44**

Deposits and Credits

Date	Description	Amount
03/22	Nist Treas 310 Misc Pay 032202 133889180130600	60,000.00
Total		**60,000.00**

Withdrawals and Debits

Date	Description	Amount
04/03	American Express Elec Remit 040302 020402011268998	2,589.81
Total		**2,589.81**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10105	03/25	1,776.00	10116	04/11	1,005.00	10128	04/05	37.08
10106	03/26	100.00	10118*	04/01	3,575.00	10129	04/03	365.00
10107	04/01	14,000.00	10119	04/02	1,247.69	10130	04/11	3,354.54
10108	04/02	3,875.00	10120	04/11	195.00	10131	04/18	26.46
10109	04/03	1,037.47	10121	04/16	1,701.00	10132	04/18	887.04
10110	04/16	713.36	10122	04/02	2,530.00	10135*	04/02	389.00
10111	04/04	284.85	10123	04/08	9.89	10136	04/10	4,225.00
10113*	04/03	1,000.00	10124	04/01	4,000.00	10137	04/19	617.40
10114	04/11	3,482.72	10126*	04/18	1,000.00	10139*	04/16	956.00
10115	04/03	114.23	10127	04/11	35.00			

Total (29 checks) **52,539.73**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/22	61,776.98	04/03	25,177.78	04/11	12,548.70
03/25	60,000.98	04/04	24,892.93	04/16	9,178.34
03/26	59,900.98	04/05	24,855.85	04/18	7,264.84
04/01	38,325.98	04/08	24,845.96	04/19	6,647.44
04/02	30,284.29	04/10	20,620.96		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

April 20 - May 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 60

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	971.46	11,000.00	6,971.31	5,000.15
Business Checking 131-0758735-65	6,647.44	140,000.00	58,714.36	87,933.08
Total	**7,618.90**	**151,000.00**	**65,685.67**	**92,933.23**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in April totaled $17,418.92.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		971.46
Deposits and Credits	2	11,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	6,971.31
Ending Balance		**5,000.15**

Deposits and Credits

Date	Description	Amount
04/30	Deposit	1,000.00
05/02	Deposit	10,000.00
Total		**11,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3139	04/26	800.00	3171	05/03	117.62	3175	05/02	2,000.00
3168*	04/26	100.00	3172	05/17	1,000.00	3176	05/13	100.00
3169	05/03	494.00	3173	05/06	2,013.64			
3170	04/30	100.00	3174	05/07	246.05			

Total (10 checks) **6,971.31**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/26	71.46	05/03	8,359.84	05/13	6,000.15
04/30	971.46	05/06	6,346.20	05/17	5,000.15
05/02	8,971.46	05/07	6,100.15		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0756735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	3	$ 0.20	0.60	Check Paid	45	$ 0.20	9.00
Check Deposited	3	$ 0.20	0.60				

Total Itemized Service Charges	10.20
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**20.20**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		6,647.44
Deposits and Credits	2	140,000.00
Withdrawals and Debits	2	3,286.29
Checks Paid	50	55,428.07
Ending Balance		**87,933.08**

Deposits and Credits

Date	Description	Amount
04/30	Nist Treas 310 Misc Pay 043002 133889180130600	70,000.00
05/21	Nist Treas 310 Misc Pay 052102 133889180130600	70,000.00
Total		**140,000.00**

Withdrawals and Debits

Date	Description	Amount
05/06	American Express Elec Remit 050602 020503011079099	1,491.76
05/13	American Express Elec Remit 051302 020512010578809	1,794.53
Total		**3,286.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10094	05/14	300.00	10153	05/10	444.15	10172	05/17	100.00
10112*	05/14	300.00	10154	05/01	948.00	10174*	05/16	100.00
10117*	04/22	1,849.00	10155	05/02	36.98	10175	05/08	104.98
10134*	04/22	146.38	10156	05/09	295.00	10177*	05/02	10,000.00
10138*	04/22	9.80	10157	05/07	5.45	10178	05/15	176.00
10140*	05/01	145.47	10158	05/10	217.38	10179	05/15	88.00
10141	05/07	55.75	10159	05/02	3,835.00	10180	05/09	1,155.00
10142	05/02	40.52	10160	05/02	1,049.31	10181	05/10	17.50
10143	04/29	439.00	10161	05/03	8,450.00	10182	05/08	114.23
10144	05/06	12.15	10162	05/06	2,335.00	10183	05/06	237.00
10145	05/06	167.97	10164*	05/09	623.00	10185*	05/02	351.56
10146	05/07	29.87	10165	05/10	12.59	10186	05/09	49.81
10147	04/30	1,000.00	10166	05/09	9.29	10190*	05/15	5,000.00
10148	05/07	74.74	10167	05/08	61.79	10192*	05/13	5,019.84
10149	05/07	285.07	10168	05/07	2,000.00	10193	05/15	444.27
10150	05/08	448.90	10169	05/06	1,543.55	10194	05/15	220.77
10152*	05/08	678.00	10171*	05/07	4,400.00			

Total (50 checks) **55,428.07**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/22	4,642.26	05/06	42,558.99	05/14	24,062.12
04/29	4,203.26	05/07	35,708.11	05/15	18,133.08
04/30	73,203.26	05/08	34,300.21	05/16	18,033.08
05/01	72,109.79	05/09	32,168.11	05/17	17,933.08
05/02	56,796.42	05/10	31,476.49	05/21	87,933.08
05/03	48,346.42	05/13	24,662.12		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

May 22 - June 21, 2002
Page 1 of 3

131-00131-B015-00131- -023-5-01-4 G - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	5,000.15	4,000.00	7,715.58	1,284.57
Business Checking 131-0758735-65	87,933.08	207.51	72,596.20	15,544.39
Total	**92,933.23**	**4,207.51**	**80,311.78**	**16,828.96**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in May totaled $56,570.92. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

131-00131-B015-00131- -023-5-01-4 G - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		5,000.15
Deposits and Credits	1	4,000.00
Withdrawals and Debits	0	0.00
Checks Paid	13	7,715.58
Ending Balance		**1,284.57**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	4,000.00
Total		**4,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3177	05/28	9.29	3184*	05/24	2,000.00	3189	06/06	113.63
3178	05/28	479.14	3185	06/04	2,000.00	3190	06/13	1,000.00
3179	05/28	351.33	3186	06/19	800.59	3191	06/14	470.38
3181*	05/23	100.00	3187	06/04	100.00			
3182	05/23	100.00	3188	06/06	191.22			

Total (13 checks) **7,715.58**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/23	4,800.15	06/04	3,860.39	06/14	2,085.16
05/24	2,800.15	06/06	3,555.54	06/19	1,284.57
05/28	1,960.39	06/13	2,555.54		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	1	$ 0.20	0.20	Check Paid	70	$ 0.20	14.00
Deposit Ticket	1	$ 0.20	0.20				

Total Itemized Service Charges	14.40
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**14.40**

131-00131-B015-00131- -023-5-01-4 G - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		87,933.08
Deposits and Credits	1	207.51
Withdrawals and Debits	3	3,445.22
Checks Paid	43	69,150.98
Ending Balance		**15,544.39**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	207.51
Total		**207.51**

Withdrawals and Debits

Date	Description	Amount
05/28	American Express Elec Remit 052802 020525011062246	2,193.64
06/05	American Express Elec Remit 060502 020604011280606	1,250.58
06/12	American Express Elec Remit 061202 020611011183097	1.00
Total		**3,445.22**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10170	05/24	600.00	10206	05/28	1,000.00	10222	06/14	431.62
10184*	06/03	1,000.00	10207	06/05	1,141.57	10223	06/10	417.58
10189*	05/24	1,000.00	10208	06/03	3,250.00	10224	06/05	2,000.00
10191*	06/05	300.00	10209	06/04	5,781.50	10225	06/10	69.87
10195*	05/29	7.48	10210	06/04	5,781.50	10226	06/07	5,000.00
10196	05/29	127.00	10211	06/04	5,781.50	10227	06/07	107.12
10197	05/29	1,290.51	10212	06/03	5,002.25	10228	06/07	37.33
10198	06/06	281.95	10213	06/07	1,877.13	10229	06/04	4,000.00
10199	06/05	4.43	10214	06/07	225.00	10231*	06/11	608.33
10200	05/29	16.65	10215	06/07	152.00	10232	06/17	9,600.90
10201	05/28	2,000.00	10216	06/07	1,282.20	10233	06/18	5,143.40
10202	05/30	109.81	10217	06/07	341.59	10236*	06/11	14.26
10203	05/29	49.03	10219*	06/10	56.24	10237	06/10	60.51
10204	05/28	40.52	10220	06/07	2,583.05			
10205	05/30	333.00	10221	06/14	244.15			

Total (43 checks) **69,150.98**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/24	86,333.08	06/04	48,776.20	06/11	30,965.46
05/28	81,098.92	06/05	44,079.62	06/12	30,964.46
05/29	79,608.25	06/06	43,797.67	06/14	30,288.69
05/30	79,165.44	06/07	32,192.25	06/17	20,687.79
06/03	69,913.19	06/10	31,588.05	06/18	15,544.39

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,284.57
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	2	1,100.00
Ending Balance		**184.57**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3193	06/25	1,000.00	3194	07/01	100.00			
Total (2 checks)								**1,100.00**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	284.57	07/01	184.57		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 06/01 - 06/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 06/01 - 06/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	45	$ 0.20	9.00
Deposit Ticket	2	$ 0.20	0.40				
Total Itemized Service Charges							9.80
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**19.80**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		15,544.39
Deposits and Credits	2	95,023.17
Withdrawals and Debits	4	4,057.28
Checks Paid	51	92,521.96
Ending Balance		**13,988.32**

Deposits and Credits

Date	Description	Amount
07/02	Nist Treas 310 Misc Pay 070202 133889180130600	70,000.00
07/02	Check Reversal # 10280	25,023.17
Total		**95,023.17**

Withdrawals and Debits

Date	Description	Amount
07/03	American Express Elec Remit 070302 020702011385500	982.37
07/08	American Express Elec Remit 070802 020704011093890	1,000.00
07/08	American Express Elec Remit 070802 020706010965587	1,000.00
07/15	American Express Elec Remit 071502 020714010687941	1,074.91
Total		**4,057.28**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10078	06/25	548.34	10274	07/09	1,290.51	10297*	07/10	12.17
10173*	06/28	1,000.00	10276*	07/18	744.18	10301*	07/09	284.85
10218*	06/28	1,000.00	10277	07/11	16.37	10302	07/10	37.40
10230*	06/25	977.33	10278	07/11	48.95	10303	07/08	145.44
10234*	06/25	556.53	10279	07/10	39.99	10307*	07/09	369.30
10247*	06/26	1,995.00	10280	07/02	25,023.17	10308	07/16	31.29
10249*	07/03	9.83	10281	07/08	2,450.00	10309	07/16	49.68
10251*	07/11	100.00	10282	07/08	237.42	10312*	07/12	225.00
10254*	07/02	303.20	10283	07/16	36.45	10317*	07/15	~~300.00~~
10266*	07/09	1,702.04	10285*	07/09	304.52	10319*	07/12	107.17
10267	07/05	1,520.21	10286	07/10	527.53	10320	07/15	15,788.98
10268	07/03	1,586.03	10287	07/11	60.51	10321	07/18	3,784.13
10269	07/02	5,785.00	10288	07/12	366.56	10323*	07/15	2,000.00
10270	07/09	40.52	10289	07/10	115.69	10325*	07/22	100.00
10271	07/15	749.00	10290	07/05	5,552.01	10329*	07/15	100.00
10272	07/09	76.21	10291	07/05	4,756.38	10330	07/22	100.00
10273	07/12	179.00	10292	07/05	9,288.07	10340*	07/22	100.00

One Stop Repair ?

Total (51 checks) **92,521.96**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	13,462.19	07/05	49,684.09	07/12	38,946.94
06/26	11,467.19	07/08	44,851.23	07/15	18,934.05
06/28	9,467.19	07/09	40,783.28	07/16	18,816.63
07/02	73,378.99	07/10	40,050.50	07/18	14,288.32
07/03	70,800.76	07/11	39,824.67	07/22	13,988.32

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Analysis Fee Explanation	See Analysis Fee Explanation on your selected target account: 131-0682996-65

CHASE

June 22 - July 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 52

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,284.57	0.00	1,100.00	184.57
Business Checking 131-0758735-65	15,544.39	95,023.17	96,579.24	13,988.32
Total	**16,828.96**	**95,023.17**	**97,679.24**	**14,172.89**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in June totaled $31,066.03.

CHASE

July 23 - August 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 64

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	184.57	21,000.00	20,825.00	359.57
Business Checking 131-0758735-65	13,988.32	90,370.25	96,819.93	7,538.64
Total	**14,172.89**	**111,370.25**	**117,644.93**	**7,898.21**

** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT **

Important Information

Your combined Business Banking balances in July totaled $34,329.38.

1919.86
1284.57
635.29

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		184.57
Deposits and Credits	2	21,000.00
Withdrawals and Debits	1	25.00
Checks Paid	2	20,800.00
Ending Balance		**359.57**

Deposits and Credits

Date	Description	Amount
08/13	Deposit	20,000.00
08/16	Deposit	1,000.00
Total		**21,000.00**

Withdrawals and Debits

Date	Description	Amount
08/14	Insufficient Funds Service Fee	25.00
Total		**25.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3195	08/14	800.00	3196	08/13	20,000.00			

Total (2 checks) **20,800.00**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	184.57	08/14	640.43 -	08/16	359.57

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 07/01 - 07/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40

Total Itemized Service Charges	15.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**25.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		13,988.32
Deposits and Credits	5	90,370.25
Withdrawals and Debits	3	3,270.01
Checks Paid	62	93,549.92
Ending Balance		**7,538.64**

Deposits and Credits

Date	Description	Amount
07/29	Nist Treas 310 Misc Pay 072902	70,000.00
07/30	Paypal Verifybank 073002	0.23
07/30	Paypal Verifybank 073002	0.02
08/13	Deposit	20,000.00
08/13	Deposit Am. Media Systems refund	370.00
Total		**90,370.25**

Withdrawals and Debits

Date	Description	Amount
07/31	American Express Elec Remit 073102	2,940.01
08/05	Paypal Transfer 080502	250.00
08/06	Paypal Transfer 080602	80.00
Total		**3,270.01**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10275	08/07	215.00	10349	08/07	518.80	10378	08/12	1,771.29
10284*	07/23	50.00	10350	07/31	171.60	10382*	08/09	25.90
10313*	07/24	1,643.25	10351	07/31	444.27	10383	08/12	112.00
10314	08/05	315.87	10352	07/31	417.65	10384	08/12	37.36
10315	08/05	787.73	10354*	08/02	5,200.00	10385	08/09	196.78
10316	07/31	850.00	10355	08/06	5,781.50	10386	08/14	3,000.00
10322*	08/02	1,000.00	10356	08/06	1,591.10	10387	08/13	39.99
10324*	07/24	14.36	10357	08/02	2,028.11	10388	08/12	469.80
10326*	07/23	2,000.00	10358	08/05	100.00	10390*	08/21	1,000.00
10331*	07/24	51.01	10359	08/07	100.00	10391	08/19	300.00
10332	07/25	336.59	10363*	08/08	5,781.50	10393*	08/16	177.82
10333	07/23	808.66	10366*	08/19	756.66	10394	08/14	4.70
10334	07/25	1,560.98	10367	08/12	23.42	10395	08/21	5,611.65
10335	07/31	300.00	10369*	08/12	19.71	10396	08/15	111.99
10336	07/31	300.00	10370	08/19	100.00	10397	08/14	11.52
10338*	07/24	135.00	10371	08/08	396.00	10400*	08/13	163.30
10339	07/24	40.52	10373*	08/16	322.36	10401	08/13	5,675.03
10341*	07/26	237.50	10374	08/19	54.13	10402	08/13	30,029.74
10346*	08/08	436.62	10375	08/19	25.00	10403	08/15	6,880.66
10347	08/09	775.50	10376	08/13	55.00	10407*	08/19	750.00
10348	08/08	1,134.99	10377	08/21	300.00			

Total (62 checks) **93,549.92**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/23	11,129.66	07/25	7,347.95	07/29	77,110.45
07/24	9,245.52	07/26	7,110.45	07/30	77,110.70

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

07/31	71,687.17	08/08	45,969.95	08/15	16,936.26
08/02	63,459.06	08/09	44,971.77	08/16	16,436.08
08/05	62,005.46	08/12	42,538.19	08/19	14,450.29
08/06	54,552.86	08/13	26,945.13	08/21	7,538.64
08/07	53,719.06	08/14	23,928.91		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

August 22 - September 23, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 58

Unlike most people, we love it when you push our buttons!

Improved ServiceLine.℠
Less talk. Faster banking.

Call Chase ServiceLine℠ at 935-9935.* More bank for your buttons.

☎	**SHORTER MENU**
1	ACCOUNT INFORMATION
2	TRANSFER FUNDS OR MAKE PAYMENTS
3	JPMORGAN MONEY MARKET FUNDS** INFORMATION
4	REORDER CHECKS, BANK BY MAIL OR ATM DEPOSIT ENVELOPES
5	MERCHANT VERIFICATION, RATES, FOREIGN CURRENCY, OR HELP

☎	**SAME GREAT SHORTCUTS**		
1+1+1	BALANCE INFORMATION	1+4+1	REORDER CHECKS
1+2+1	FUNDS TRANSFER	*+9	RETURN TO MAIN MENU

*From area codes 212, 718, 516, 914, and Rochester, NY; all other areas call 1-800-935-9935.
**The distributor of the JPMorgan Funds is J.P.Morgan Fund Distributors, Inc., which is not affiliated with JPMorgan Chase Bank.

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	359.57	78.82	0.00	438.39
Business Checking 131-0758735-65	7,538.64	74,181.79	51,878.38	29,842.05
Total	**7,898.21**	**74,260.61**	**51,878.38**	**30,280.44**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in August totaled $28,016.89.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		359.57
Deposits and Credits	2	78.82
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**438.39**

Deposits and Credits

Date	Description	Amount
09/05	Overdraft Fee Adjustment	25.00
09/16	Deposit	53.82
Total		**78.82**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/05	384.57	09/16	438.39		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	58	$ 0.20	11.60

Total Itemized Service Charges	19.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**29.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		7,538.64
Deposits and Credits	4	74,181.79
Withdrawals and Debits	2	4,031.43
Checks Paid	58	47,846.95
Ending Balance		**29,842.05**

Deposits and Credits

Date	Description	Amount
08/30	Deposit	1,181.79
09/04	Deposit	3,000.00
09/05	Asap Grant Pay 090502	0.11
09/06	Asap Grant Pay 090602	69,999.89
Total		**74,181.79**

Hardware - refund Gen C.

Withdrawals and Debits

Date	Description	Amount
09/03	American Express Elec Remit 090302	2,430.41
09/16	American Express Elec Remit 091602	1,601.02
Total		**4,031.43**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10252	09/11	100.00	10414	09/03	100.00	10438*	09/16	112.00
10253	09/11	100.00	10415	09/03	100.00	10439	09/19	316.70
10262*	09/11	100.00	10416	09/03	100.00	10441*	09/13	100.00
10300*	09/11	100.00	10417	09/03	100.00	10442	09/23	1,000.00
10327*	09/03	1,090.00	10420*	09/12	101.22	10443	09/23	570.00
10337*	09/11	100.00	10421	09/10	1,372.23	10444	09/18	2,000.00
10344*	09/11	100.00	10422	09/09	3,250.00	10445	09/17	49.70
10345	09/11	100.00	10423	09/09	1,801.26	10446	09/17	93.21
10372*	08/23	1,000.00	10424	09/20	920.00	10448*	09/16	1,687.54
10392*	08/27	1,000.00	10425	09/12	361.76	10450*	09/13	100.00
10399*	08/22	33.50	10426	09/18	7.79	10451	09/13	15,000.00
10404*	08/22	22.36	10427	09/18	99.35	10455*	09/23	113.99
10405	08/26	374.19	10428	09/13	100.00	10456	09/19	40.52
10406	09/04	1,151.71	10429	09/18	60.08	10457	09/16	5,781.51
10408*	08/27	96.28	10430	09/13	190.00	10458	09/19	1,379.37
10409	08/23	40.52	10431	09/18	19.79	10462*	09/20	1,000.00
10410	08/22	100.00	10432	09/17	1.50	10464*	09/23	163.59
10411	08/22	100.00	10434*	09/16	100.00	10466*	09/23	2,246.76
10412	08/29	100.00	10435	09/16	100.00			
10413	08/28	1,360.00	10436	09/16	38.52			

Total (58 checks) **47,846.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/22	7,282.78	08/29	3,311.79	09/06	72,421.46
08/23	6,242.26	08/30	4,493.58	09/09	67,370.20
08/26	5,868.07	09/03	573.17	09/10	65,997.97
08/27	4,771.79	09/04	2,421.46	09/11	65,297.97
08/28	3,411.79	09/05	2,421.57	09/12	64,834.99

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

09/13	49,344.99	09/18	37,592.98	09/23	29,842.05
09/16	39,924.40	09/19	35,856.39		
09/17	39,779.99	09/20	33,936.39		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		29,842.05
Deposits and Credits	2	100,000.00
Withdrawals and Debits	1	5,736.51
Checks Paid	53	98,457.51
Ending Balance		**25,648.03**

Deposits and Credits

Date	Description	Amount
10/04	Asap Grant Pay 100402 100302D0000104	70,000.00
10/22	Asap Grant Pay 102202 102102D0000111	30,000.00
Total		**100,000.00**

Withdrawals and Debits

Date	Description	Amount
10/18	American Express Elec Remit 101802 021017011203486	5,736.51
Total		**5,736.51**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10418	10/18	29.01	10476	10/09	1,296.13	10498	10/09	417.65
10440*	09/24	1,000.00	10477	10/08	1,339.34	10499	10/21	139.20
10447*	10/07	206.72	10478	10/10	1,096.37	10506*	10/09	357.00
10449*	09/26	406.13	10479	10/04	1,646.51	10507	10/09	417.65
10452*	09/26	18.12	10480	10/08	3,500.00	10508	10/10	100.00
10453	10/03	1,000.00	10482*	10/10	100.00	10509	10/10	100.00
10454	09/25	58.96	10483	10/10	100.00	10511*	10/15	473.98
10459*	09/26	58.67	10484	10/16	100.00	10512	10/16	150.00
10460	09/26	26.75	10485	10/17	375.00	10514*	10/16	1,214.60
10465*	09/26	100.00	10486	10/16	100.00	10517*	10/22	1,200.00
10467*	10/03	378.33	10488*	10/10	8,555.46	10519*	10/22	1,392.89
10468	10/01	1,305.00	10489	10/18	783.31	10520	10/21	852.76
10469	10/01	2,447.11	10490	10/10	18,899.62	10521	10/22	402.18
10470	09/24	591.89	10491	10/18	6,582.00	10523*	10/22	9,594.61
10471	09/24	469.53	10492	10/09	162.82	10525*	10/21	935.43
10473*	10/04	5,000.00	10493	10/21	14,000.00	10526	10/21	100.00
10474	10/09	6,020.14	10495*	10/16	10.50	10527	10/21	100.00
10475	10/07	1,096.14	10497*	10/21	1,650.00			

Total (53 checks) **98,457.51**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/24	27,780.63	10/07	84,032.19	10/17	39,145.93
09/25	27,721.67	10/08	79,192.85	10/18	26,015.10
09/26	27,112.00	10/09	70,521.46	10/21	8,237.71
10/01	23,359.89	10/10	41,570.01	10/22	25,648.03
10/03	21,981.56	10/15	41,096.03		
10/04	85,335.05	10/16	39,520.93		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

September 24 - October 22, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	438.39	5,613.24	5,340.83	710.80
Business Checking 131-0758735-65	29,842.05	100,000.00	104,194.02	25,648.03
Total	**30,280.44**	**105,613.24**	**109,534.85**	**26,358.83**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

To our Small Business Checking and Money Market Customers

We've made some changes to both Business Checking and Business Money Market Accounts as outlined below. These changes are effective 11/30/02.
-The Earnings Credit Rate (ECR) paid on Business Checking will now be based on $.15 per $100 of monthly average collected balances less a 10% federal reserve requirement.
-Interest rates on Business Money Market Accounts will now be earned based on the following two relationship balance tiers: under $200,000 and balances $200,000 and above. Rates for linked Money Market Accounts and BusinessPlus customers will be higher for both balance tiers. If you have any questions, please call 1-800-Chase38 or stop by your Chase branch.

Important Information

Your combined Business Banking balances in September totaled $37,709.52.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		438.39
Deposits and Credits	4	5,613.24
Withdrawals and Debits	0	0.00
Checks Paid	4	5,340.83
Ending Balance		**710.80**

Deposits and Credits

Date	Description	Amount
10/04	Deposit	5,000.00
10/10	Deposit	−105.00
10/16	Deposit	75.10
10/22	Deposit	−433.14
Total		**5,613.24**

comp. repair
1998 refund
Travel: Conf - reimb.

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3197	10/08	669.88	3199	10/22	2,000.00			
3198	10/09	670.95	3200	10/07	2,000.00			

Total (4 checks) **5,340.83**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/04	5,438.39	10/09	2,097.56	10/22	710.80
10/07	3,438.39	10/10	2,202.56		
10/08	2,768.51	10/16	2,277.66		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40	Check Paid	56	$ 0.20	11.20

Total Itemized Service Charges	15.00
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**25.00**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

— Reconciled 11/4/02 —

CHASE

August 22 - September 24, 2001

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 18

COMPLETED

Now you can turn business expenses into personal rewards!

Get the card that's an easy and safe alternative to using checks and petty cash. The Chase/Continental Airlines Business Banking Card is a better way to manage and pay for your business expenses. Earn 1 mile on your personal OnePass(R) account for every 1 dollar you spend. Redeem miles for travel and upgrades on Continental or any of their partner airlines. Plus you'll receive 1,000 bonus miles at enrollment! All for an annual fee of $65. Request your card today by calling 1-800-CHASE38.

Important Information

Your combined Business Banking balances in August totaled $360.90.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		585.98
Deposits and Credits	2	3,500.00
Withdrawals and Debits	2	785.25
Checks Paid	18	2,856.64
Ending Balance		**444.09**

SCANNED

Deposits and Credits

Date	Description	Amount
08/31	Deposit	3,000.00
09/10	ATM / Quick Drop Deposit	500.00
Total		**3,500.00**

Withdrawals and Debits

Date	Description	Amount
08/31	Chase Sbfs Line Payment 083101 71092305018921	761.45
09/04	Analysis Fee For The Month Of August	23.80
Total		**785.25**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2923	09/05	525.00	2934	09/14	267.42	2942	09/10	82.42
2926*	08/22	441.79	2935	09/07	17.52	2944*	09/07	17.52
2927	08/31	459.00	2936	09/04	98.95	2945	09/04	103.36
2931*	09/17	110.29	2939*	09/04	124.44	2946	09/17	22.16
2932	09/04	228.04	2940	09/06	148.79	2947	09/04	123.80
2933	09/07	23.39	2941	09/06	49.75	2948	09/10	13.00

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total (18 checks) **2,856.64**

* *indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/22	144.19	09/05	696.35	09/10	843.96
08/31	1,923.74	09/06	497.81	09/14	576.54
09/04	1,221.35	09/07	439.38	09/17	444.09

Analysis Fee Explanation

An Analysis Fee of $ 23.80 was charged to your account on 09/04 based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s): 131-0682996-65

Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	10	$ 0.20	2.00
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	2.80
Monthly Maintenance Charge	21.00
Analysis Fee for August	**23.80**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

CHASE

September 25 - October 22, 2001

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 8

IMPORTANT NOTICE

The replacement of the Certified Check product with the Official Check product originally scheduled for October has been postponed until later this year.

Important Information

Your combined Business Banking balances in September totaled $783.86.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		444.09
Deposits and Credits	3	2,926.00
Withdrawals and Debits	2	780.29
Checks Paid	8	1,976.10
Ending Balance		**613.70**

Deposits and Credits

Date	Description		Amount
09/28	Deposit	D&K loan	-900.00
10/11	Deposit		2,000.00
10/22	Deposit	INS. PREM REF.	-26.00
Total			**2,926.00**

Withdrawals and Debits

Date	Description	Amount
10/01	Chase Sbfs Line Payment 100101 71092305018921	755.29
10/01	Analysis Fee For The Month Of September	25.00
Total		**780.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2938	10/15	329.37	2950	10/17	418.83	2953	10/17	300.00
2943*	10/15	136.61	2951	10/17	10.00	2954	10/17	100.00
2949*	10/04	441.79	2952	10/18	239.50			

Total (8 checks) **1,976.10**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/28	1,344.09	10/01	563.80	10/04	122.01

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

10/11	2,122.01	10/17	827.20	10/22	613.70
10/15	1,656.03	10/18	587.70		

Analysis Fee Explanation

An Analysis Fee of $ 25.00 was charged to your account on 10/01 based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s): 131-0682996-65

Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
ATM/Qui Dep Tkt	1	$ 0.20	0.20	Check Deposited	2	$ 0.20	0.40
Deposit Ticket	1	$ 0.20	0.20	Check Paid	16	$ 0.20	3.20

Total Itemized Service Charges	4.00
Monthly Maintenance Charge	21.00
Analysis Fee for September	**25.00**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

CHASE

October 23 - November 23, 2001

131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 74

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	613.70	150,000.00	139,270.83	11,342.87
Business Checking 131-0758735-65	0.00	100.00	0.00	100.00
Total	**613.70**	**150,100.00**	**139,270.83**	**11,442.87**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $9,640.80.

SCANNED

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		613.70
Deposits and Credits	1	150,000.00
Withdrawals and Debits	4	670.30
Checks Paid	74	138,600.53
Ending Balance		**11,342.87**

Deposits and Credits

Date	Description	Amount
10/26	Nist Treas 310 Misc Pay 102601 133889180130600	150,000.00
Total		**150,000.00**

Withdrawals and Debits

Date	Description	Amount
10/31	Chase Sbfs Line Payment 103101 71092305018921	561.76 ✓
11/01	Analysis Fee For The Month Of October	7.54 ✓
11/14	American Express Elec Remit 111401 011112010426069	1.00
11/21	Deduction-Notice Mailed	100.00
Total		**670.30**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2955	10/31	284.85	2981	10/26	2,000.00	3007	11/14	1,275.00
2956	11/01	100.00	2982	10/26	2,000.00	3014*	11/19	1,000.00
2957	11/01	100.00	2983	10/26	2,000.00	3015	11/13	113.02
2958	10/23	53.27	2984	10/26	2,000.00	3016	11/01	100.00
2959	11/01	100.00	2985	10/26	2,000.00	3018*	11/09	587.44
2960	10/23	235.82	2986	11/13	50.00	3027*	11/16	303.56
2961	10/23	300.00	2988*	11/19	27.35	3030*	11/14	20.28
2962	10/26	75,000.00	2989	11/14	112.86	3032*	11/15	295.57
2963	11/07	44.40	2990	11/06	151.76	3033	11/20	237.37
2964	11/07	174.42	2991	10/29	41.14	3034	11/13	158.40
2966*	11/01	10.00	2992	11/08	105.60	3035	11/15	55.70
2967	11/01	200.00	2993	10/29	158.05	3036	11/21	100.00
2968	10/29	214.34	2994	11/07	139.80	3037	11/14	1,770.00
2969	11/06	92.67	2995	11/05	12.34	3038	11/09	225.00
2970	11/02	441.79	2996	11/16	430.00	3039	11/09	317.17
2971	11/06	48.99	2997	10/29	3,315.70	3040	11/09	2,000.00
2972	11/16	17.52	2998	10/29	4,451.24	3041	11/21	200.00
2973	11/06	70.00	2999	11/01	254.77	3042	11/20	1,000.00
2974	10/30	110.55	3000	10/29	4,957.85	3046*	11/19	107.17
2975	11/13	7.01	3001	11/06	17.52	3049*	11/16	194.85
2976	11/13	600.00	3002	11/02	60.48	3051*	11/19	519.60
2977	10/26	2,000.00	3003	10/29	4,000.00	3052	11/19	1,007.16
2978	10/26	2,000.00	3004	10/29	3,000.00	3053	11/19	205.73
2979	10/26	2,000.00	3005	11/02	5,710.42	3064*	11/23	2,000.00
2980	10/26	2,000.00	3006	11/14	1,605.00			

Total (74 checks) **138,600.53**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/23	24.61	10/26	57,024.61	10/29	36,886.29

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

10/30	36,775.74	11/07	28,092.23	11/16	17,847.25
10/31	35,929.13	11/08	27,986.63	11/19	14,980.24
11/01	35,056.82	11/09	24,857.02	11/20	13,742.87
11/02	28,844.13	11/13	23,928.59	11/21	13,342.87
11/05	28,831.79	11/14	19,144.45	11/23	11,342.87
11/06	28,450.85	11/15	18,793.18		

Analysis Fee Explanation

An Analysis Fee of $ 7.54 was charged to your account on 11/01 based on your activity and balances during the period 10/01 - 10/31. Below is a summary of your activity in the following account(s): 131-0682996-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	31	$ 0.20	6.20
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	7.00
Monthly Maintenance Charge	15.00
Total Charges Before Earnings Credit	22.00
Less Earnings Credit on $ 9,640.80 of combined checking average collected balances	14.46
Analysis Fee for October	**7.54**

With combined Business Banking balances of $ 15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

SCANNED

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		0.00
Deposits and Credits	1	100.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**100.00**

Deposits and Credits

Date	Description	Amount
11/21	Deposit	100.00
Total		**100.00**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/21	100.00				

CHASE

November 24 - December 21, 2001

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 47

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	11,342.87	75,000.00	83,708.31	2,634.56
Business Checking 131-0758735-65	100.00	60,000.00	32,009.35	28,090.65
Total	**11,442.87**	**135,000.00**	**115,717.66**	**30,725.21**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in November totaled $19,560.76.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		11,342.87
Deposits and Credits	3	75,000.00
Withdrawals and Debits	1	1,007.16
Checks Paid	37	82,701.15
Ending Balance		**2,634.56**

Deposits and Credits

Date	Description	Amount
12/04	Deposit	5,000.00
12/05	Nist Treas 310 Misc Pay 120501 133889180130600	60,000.00
12/11	Deposit	10,000.00
Total		**75,000.00**

Withdrawals and Debits

Date	Description	Amount
12/06	American Express Elec Remit 120601 011205010954833	1,007.16
Total		**1,007.16**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3017	11/26	17.52	3068	12/03	44.18	3089	12/12	170.00
3048*	11/26	43.03	3069	11/27	100.00	3090	12/12	314.51
3054*	11/27	69.18	3070	12/03	35.49	3091	12/20	1,000.00
3055	11/26	100.00	3071	12/03	1,325.70	3092	12/17	508.08
3056	11/29	390.00	3072	12/04	1,636.06	3093	12/11	2,000.00
3058*	11/27	1,553.39	3073	12/11	36.67	3094	12/11	2,000.00
3059	11/27	480.00	3074	12/07	3,526.00	3096*	12/13	17.52
3060	11/30	1,000.00	3075	12/13	172.13	3097	12/17	261.57
3062*	12/05	11.94	3076	12/10	109.92	3100*	12/14	2,000.00
3063	11/30	540.00	3081*	12/14	31.38	3102*	12/20	100.00
3065*	12/04	500.00	3086*	12/07	997.26	3103	12/21	500.00
3066	11/28	55.85	3087	12/14	53.77			
3067	12/05	1,000.00	3088	12/07	60,000.00			

Total (37 checks) **82,701.15**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/26	11,182.32	12/04	8,452.47	12/12	7,279.01
11/27	8,979.75	12/05	67,440.53	12/13	7,089.36
11/28	8,923.90	12/06	66,433.37	12/14	5,004.21
11/29	8,533.90	12/07	1,910.11	12/17	4,234.56
11/30	6,993.90	12/10	1,800.19	12/20	3,134.56
12/03	5,588.53	12/11	7,763.52	12/21	2,634.56

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 11/01 - 11/30. Below is a summary of your activity in the following account(s):
131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 11/01 - 11/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Bulk Cash Dep	1	$ 0.30	0.30	Month Maint Fee	1	$ 5.00	5.00
Deposit Ticket	1	$ 0.20	0.20	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							17.90
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**27.90**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		100.00
Deposits and Credits	1	60,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	32,009.35
Ending Balance		**28,090.65**

Deposits and Credits

Date	Description	Amount
12/07	Deposit	60,000.00
Total		**60,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
86	12/11	10,000.00	91	12/17	8,066.00	10000*	12/14	1.00
88*	12/14	8,332.33	92	12/17	3,227.00	10002*	12/21	623.00
89	12/17	50.00	93	12/17	1,338.00			
90	12/21	32.80	96*	12/21	339.22			

Total (10 checks) **32,009.35**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/07	60,100.00	12/14	41,766.67	12/21	28,090.65
12/11	50,100.00	12/17	29,085.67		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

December 22 - January 23, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 59

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	2,634.56	15,100.00	16,029.12	1,705.44
Business Checking 131-0758735-65	28,090.65	120,000.00	81,721.53	66,369.12
Total	**30,725.21**	**135,100.00**	**97,750.65**	**68,074.56**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in December totaled $36,075.67.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,634.56
Deposits and Credits	3	15,100.00
Withdrawals and Debits	0	0.00
Checks Paid	23	16,029.12
Ending Balance		**1,705.44**

Deposits and Credits

Date	Description		Amount
12/28	Deposit	CK 10017 from - 3565	5,000.00
12/28	Deposit	CK 10012 from - 3565	-100.00
01/09	Deposit	CK 10024 from - 3565	10,000.00
Total			**15,100.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3029	01/03	1,000.00	3108	12/28	2,000.00	3116	01/09	2,000.00
3098*	12/26	13.62	3109	01/14	198.52	3117	01/09	2,000.00
3099	12/26	49.70	3110	01/03	100.00	3118	01/16	48.19
3101*	12/28	216.57	3111	01/14	17.52	3119	01/15	352.92
3104*	01/02	14.39	3112	01/07	190.42	3120	01/17	40.49
3105	12/26	100.00	3113	01/08	400.00	3121	01/23	1,000.00
3106	01/08	102.78	3114	01/08	184.00	3122	01/11	2,000.00
3107	12/28	2,000.00	3115	01/09	2,000.00			

Total (23 checks) **16,029.12**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/26	2,471.24	01/08	1,363.08	01/16	2,745.93
12/28	3,354.67	01/09	5,363.08	01/17	2,705.44
01/02	3,340.28	01/11	3,363.08	01/23	1,705.44
01/03	2,240.28	01/14	3,147.04		
01/07	2,049.86	01/15	2,794.12		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 12/01 - 12/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	5	$ 0.20	1.00	Check Paid	48	$ 0.20	9.60
Check Deposited	5	$ 0.20	1.00				

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	11.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		28,090.65
Deposits and Credits	2	120,000.00
Withdrawals and Debits	3	5,102.58
Checks Paid	36	76,618.95
Ending Balance		**66,369.12**

Deposits and Credits

Date	Description	Amount
01/09	Nist Treas 310 Misc Pay 010902 133889180130600	60,000.00
01/23	Nist Treas 310 Misc Pay 012302 133889180130600	60,000.00
Total		**120,000.00**

Withdrawals and Debits

Date	Description	Amount
12/24	American Express Elec Remit 122401 011223010638636	2,524.05
01/14	American Express Elec Remit 011402 020111010893299	1.00
01/23	American Express Elec Remit 012302 020122010853053	2,577.53
Total		**5,102.58**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
87	01/02	1,000.00	10014	01/15	480.78	10026	01/15	1,000.00
94*	12/26	188.80	10015	01/23	284.85	10027	01/16	1,244.64
95	12/24	1,000.00	10016	01/07	34.87	10028	01/16	126.41
10003*	01/02	480.78	10017	12/28	5,000.00	10029	01/16	10.22
10004	01/07	300.00	10018	01/09	398.60	10035*	01/11	5,301.00
10007*	12/28	480.78	10019	01/10	425.00	10036	01/11	8,333.33
10008	12/26	4,312.00	10020	01/18	456.00	10037	01/16	5,950.50
10009	01/04	10,000.00	10021	01/02	914.08	10039*	01/22	38.59
10010	01/10	210.00	10022	01/10	5,778.00	10041*	01/16	328.46
10011	01/11	1,774.00	10023	01/10	4,611.09	10042	01/16	86.96
10012	12/28	100.00	10024	01/09	10,000.00	10043	01/16	4,776.00
10013	01/15	137.21	10025	01/14	1,000.00	10044	01/16	56.00

Total (36 checks) **76,618.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/24	24,566.60	01/07	1,755.29	01/15	22,305.28
12/26	20,065.80	01/09	51,356.69	01/16	9,726.09
12/28	14,485.02	01/10	40,332.60	01/18	9,270.09
01/02	12,090.16	01/11	24,924.27	01/22	9,231.50
01/04	2,090.16	01/14	23,923.27	01/23	66,369.12

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

CHASE

January 24 - February 22, 2002

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,705.44	10,500.00	10,203.39	2,002.05
Business Checking 131-0758735-65	66,369.12	60,500.00	66,719.04	60,150.08
Total	**68,074.56**	**71,000.00**	**76,922.43**	**62,152.13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Apply for a Business Revolving Credit Line today.

With rates as low as they are today, here's the perfect opportunity to give your business a boost. Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Important Information

Your combined Business Banking balances in January totaled $31,384.38.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

SCANNED

Summary

	Number	Amount
Opening Balance		1,705.44
Deposits and Credits	2	10,500.00
Withdrawals and Debits	1	1.00
Checks Paid	12	10,202.39
Ending Balance		**2,002.05**

Deposits and Credits

Date	Description	Amount
02/01	Deposit	10,000.00
02/01	Deposit	500.00
Total		**10,500.00**

Withdrawals and Debits

Date	Description	Amount
02/12	Verizon Purchase 021202 1073	1.00
Total		**1.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3080	02/14	28.35	3126	02/01	1,000.00	3131	02/01	2,000.00
3085*	02/14	378.33	3127	02/06	100.00	3132	02/01	2,000.00
3124*	01/28	100.00	3129*	02/01	2,000.00	3136*	02/21	295.26
3125	01/28	500.00	3130	02/06	1,690.00	3138*	02/21	110.45

Total (12 checks) **10,202.39**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/28	1,105.44	02/06	2,815.44	02/14	2,407.76
02/01	4,605.44	02/12	2,814.44	02/21	2,002.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	53	$ 0.20	10.60
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	11.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.40**

(MB) 862-4189

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		66,369.12
Deposits and Credits	2	60,500.00
Withdrawals and Debits	0	0.00
Checks Paid	20	66,719.04
Ending Balance		**60,150.08**

Deposits and Credits

Date	Description	Amount
01/28	Deposit	500.00
02/20	Nist Treas 310 Misc Pay 022002 133889180130600	60,000.00
Total		**60,500.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10005	02/05	300.00	10049	02/01	1,000.00	10058	02/12	1,000.00
10006	02/05	300.00	10050	02/01	10,000.00	10059	02/04	5,778.00
10040*	02/12	617.41	10051	02/01	500.00	10060	02/05	2,707.20
10045*	01/24	480.78	10052	02/21	16.56	10061	02/08	8,333.33
10046	01/29	500.00	10053	02/04	8,156.72	10062	02/08	1,330.35
10047	01/29	1,544.52	10056*	02/07	6,419.57	10063	02/11	2,469.60
10048	01/28	5,265.00	10057	02/05	10,000.00			

Total (20 checks) **66,719.04**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/24	65,888.34	02/04	33,644.10	02/11	1,784.05
01/28	61,123.34	02/05	20,336.90	02/12	166.64
01/29	59,078.82	02/07	13,917.33	02/20	60,166.64
02/01	47,578.82	02/08	4,253.65	02/21	60,150.08

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

February 23 - March 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	2,002.05	25,000.00	25,579.00	1,423.05
Business Checking 131-0758735-65	60,150.08	0.00	58,373.10	1,776.98
Total	**62,152.13**	**25,000.00**	**83,952.10**	**3,200.03**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in February totaled $31,002.35.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,002.05
Deposits and Credits	4	25,000.00
Withdrawals and Debits	0	0.00
Checks Paid	18	25,579.00
Ending Balance		**1,423.05**

Deposits and Credits

Date	Description	Amount
02/25	Deposit	1,000.00
03/01	Deposit	14,000.00
03/07	Deposit	6,000.00
03/12	Deposit	4,000.00
Total		**25,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3128	03/11	1,000.00	3143	03/01	2,000.00	3149	03/07	107.67
3135*	02/25	264.32	3144	03/01	1,000.00	3150	03/05	300.00
3137*	02/26	48.19	3145	03/01	5,000.00	3151	03/07	5,000.00
3140*	03/05	1,757.53	3146	03/07	1,113.38	3152	03/11	536.58
3141	03/12	1,000.00	3147	03/06	286.05	3153	03/12	4,000.00
3142	03/01	2,000.00	3148	03/12	65.28	3154	03/13	100.00

Total (18 checks) **25,579.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
02/25	2,737.73	03/05	4,632.01	03/11	2,588.33
02/26	2,689.54	03/06	4,345.96	03/12	1,523.05
03/01	6,689.54	03/07	4,124.91	03/13	1,423.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	3	$ 0.20	0.60	Check Paid	33	$ 0.20	6.60
Deposit Ticket	3	$ 0.20	0.60				

Total Itemized Service Charges	7.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**17.80**

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		60,150.08
Deposits and Credits	0	0.00
Withdrawals and Debits	4	5,499.73
Checks Paid	39	52,873.37
Ending Balance		**1,776.98**

Withdrawals and Debits

Date	Description	Amount
03/04	American Express Elec Remit 030402 020302011241138	2,155.27
03/11	American Express Elec Remit 031102 020308010940191	2,669.66
03/11	American Express Elec Remit 031102 020310010612381	569.57
03/15	American Express Elec Remit 031502 020314010884351	105.23
Total		**5,499.73**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10054	03/15	378.33	10076	03/07	1,037.47	10091	03/08	300.00
10055	02/27	111.52	10077	03/11	2,842.00	10092	03/12	104.46
10064*	02/27	20.35	10079*	03/07	463.00	10093	03/07	35.47
10066*	02/26	213.40	10080	03/01	14,000.00	10095*	03/12	230.40
10067	02/28	295.00	10081	03/04	116.42	10096	03/07	6,000.00
10068	03/01	18.33	10083*	03/04	5,781.29	10097	03/12	199.80
10069	02/25	35.30	10084	03/01	3,770.00	10098	03/12	617.00
10070	03/06	295.00	10085	03/04	1,274.21	10099	03/12	617.00
10071	03/12	43.01	10086	03/07	28.16	10100	03/21	29.81
10072	03/04	236.94	10087	03/07	823.56	10101	03/15	388.85
10073	03/05	109.16	10088	03/11	255.92	10102	03/15	1,070.00
10074	03/04	3,832.00	10089	03/07	2,811.00	10103	03/19	62.63
10075	03/12	48.25	10090	03/13	378.33	10104	03/12	4,000.00

Total (39 checks) **52,873.37**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
02/25	60,114.78	03/05	28,180.89	03/13	3,811.83
02/26	59,901.38	03/06	27,885.89	03/15	1,869.42
02/27	59,769.51	03/07	16,687.23	03/19	1,806.79
02/28	59,474.51	03/08	16,387.23	03/21	1,776.98
03/01	41,686.18	03/11	10,050.08		
03/04	28,290.05	03/12	4,190.16		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

CHASE

March 22 - April 19, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
[redacted] B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 42

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,423.05	19,776.00	20,227.59	971.46
Business Checking 131-0758735-65	1,776.98	60,000.00	55,129.54	6,647.44
Total	**3,200.03**	**79,776.00**	**75,357.13**	**7,618.90**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Select the Payroll option that best fits your business needs!
Self-Service - Save time by paying your employees and payroll taxes electronically with Chase Online(sm) for Small Business. It's easy and convenient!
Go to chase.com/cosb to sign up or call 1-800-CHASE24.

Full-Service - Simplify the complex and time-consuming tasks associated with your payroll, related taxes and human resource management.
Call 1-877-272-7123 for payroll through Ceridian.
* Offered by Ceridian. Chase neither guarantees, nor makes any representations or warranties of any kind regarding the service.

Important Information

Your combined Business Banking balances in March totaled $32,107.22.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,423.05
Deposits and Credits	3	19,776.00
Withdrawals and Debits	1	13.00
Checks Paid	13	20,214.59
Ending Balance		**971.46**

Deposits and Credits

Date	Description	Amount
03/25	Deposit	1,776.00
04/01	Deposit	14,000.00
04/01	Deposit	4,000.00
Total		**19,776.00**

Withdrawals and Debits

Date	Description	Amount
04/10	Checkbook Order Fee	13.00
Total		**13.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3155	03/25	2,000.00	3160	04/01	13,000.00	3165	04/04	314.44
3156	03/26	100.00	3161	04/05	18.42	3166	04/08	299.77
3157	04/11	272.25	3162	04/02	1,000.00	3167	04/04	109.71
3158	03/26	100.00	3163	04/09	500.00			
3159	04/09	500.00	3164	04/01	2,000.00			

Total (13 checks) **20,214.59**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/25	1,199.05	04/04	2,574.90	04/10	1,243.71
03/26	999.05	04/05	2,556.48	04/11	971.46
04/01	3,999.05	04/08	2,256.71		
04/02	2,999.05	04/09	1,256.71		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	4	$ 0.20	0.80	Check Paid	55	$ 0.20	11.00
Deposit Ticket	4	$ 0.20	0.80				

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	12.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**22.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		1,776.98
Deposits and Credits	1	60,000.00
Withdrawals and Debits	1	2,589.81
Checks Paid	29	52,539.73
Ending Balance		**6,647.44**

Deposits and Credits

Date	Description	Amount
03/22	Nist Treas 310 Misc Pay 032202 133889180130600	60,000.00
Total		**60,000.00**

Withdrawals and Debits

Date	Description	Amount
04/03	American Express Elec Remit 040302 020402011268998	2,589.81
Total		**2,589.81**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10105	03/25	1,776.00	10116	04/11	1,005.00	10128	04/05	37.08
10106	03/26	100.00	10118*	04/01	3,575.00	10129	04/03	365.00
10107	04/01	14,000.00	10119	04/02	1,247.69	10130	04/11	3,354.54
10108	04/02	3,875.00	10120	04/11	195.00	10131	04/18	26.46
10109	04/03	1,037.47	10121	04/16	1,701.00	10132	04/18	887.04
10110	04/16	713.36	10122	04/02	2,530.00	10135*	04/02	389.00
10111	04/04	284.85	10123	04/08	9.89	10136	04/10	4,225.00
10113*	04/03	1,000.00	10124	04/01	4,000.00	10137	04/19	617.40
10114	04/11	3,482.72	10126*	04/18	1,000.00	10139*	04/16	956.00
10115	04/03	114.23	10127	04/11	35.00			

Total (29 checks) **52,539.73**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/22	61,776.98	04/03	25,177.78	04/11	12,548.70
03/25	60,000.98	04/04	24,892.93	04/16	9,178.34
03/26	59,900.98	04/05	24,855.85	04/18	7,264.84
04/01	38,325.98	04/08	24,845.96	04/19	6,647.44
04/02	30,284.29	04/10	20,620.96		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 60

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	971.46	11,000.00	6,971.31	5,000.15
Business Checking 131-0758735-65	6,647.44	140,000.00	58,714.36	87,933.08
Total	**7,618.90**	**151,000.00**	**65,685.67**	**92,933.23**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in April totaled $17,418.92.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		971.46
Deposits and Credits	2	11,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	6,971.31
Ending Balance		**5,000.15**

Deposits and Credits

Date	Description	Amount
04/30	Deposit	1,000.00
05/02	Deposit	10,000.00
Total		**11,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3139	04/26	800.00	3171	05/03	117.62	3175	05/02	2,000.00
3168*	04/26	100.00	3172	05/17	1,000.00	3176	05/13	100.00
3169	05/03	494.00	3173	05/06	2,013.64			
3170	04/30	100.00	3174	05/07	246.05			

Total (10 checks) **6,971.31**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/26	71.46	05/03	8,359.84	05/13	6,000.15
04/30	971.46	05/06	6,346.20	05/17	5,000.15
05/02	8,971.46	05/07	6,100.15		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	3	$ 0.20	0.60	Check Paid	45	$ 0.20	9.00
Check Deposited	3	$ 0.20	0.60				

Total Itemized Service Charges	10.20
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**20.20**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		6,647.44
Deposits and Credits	2	140,000.00
Withdrawals and Debits	2	3,286.29
Checks Paid	50	55,428.07
Ending Balance		**87,933.08**

Deposits and Credits

Date	Description	Amount
04/30	Nist Treas 310 Misc Pay 043002 133889180130600	70,000.00
05/21	Nist Treas 310 Misc Pay 052102 133889180130600	70,000.00
Total		**140,000.00**

Withdrawals and Debits

Date	Description	Amount
05/06	American Express Elec Remit 050602 020503011079099	1,491.76
05/13	American Express Elec Remit 051302 020512010578809	1,794.53
Total		**3,286.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10094	05/14	300.00	10153	05/10	444.15	10172	05/17	100.00
10112*	05/14	300.00	10154	05/01	948.00	10174*	05/16	100.00
10117*	04/22	1,849.00	10155	05/02	36.98	10175	05/08	104.98
10134*	04/22	146.38	10156	05/09	295.00	10177*	05/02	10,000.00
10138*	04/22	9.80	10157	05/07	5.45	10178	05/15	176.00
10140*	05/01	145.47	10158	05/10	217.38	10179	05/15	88.00
10141	05/07	55.75	10159	05/02	3,835.00	10180	05/09	1,155.00
10142	05/02	40.52	10160	05/02	1,049.31	10181	05/10	17.50
10143	04/29	439.00	10161	05/03	8,450.00	10182	05/08	114.23
10144	05/06	12.15	10162	05/06	2,335.00	10183	05/06	237.00
10145	05/06	167.97	10164*	05/09	623.00	10185*	05/02	351.56
10146	05/07	29.87	10165	05/10	12.59	10186	05/09	49.81
10147	04/30	1,000.00	10166	05/09	9.29	10190*	05/15	5,000.00
10148	05/07	74.74	10167	05/08	61.79	10192*	05/13	5,019.84
10149	05/07	285.07	10168	05/07	2,000.00	10193	05/15	444.27
10150	05/08	448.90	10169	05/06	1,543.55	10194	05/15	220.77
10152*	05/08	678.00	10171*	05/07	4,400.00			

Total (50 checks) **55,428.07**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/22	4,642.26	05/06	42,558.99	05/14	24,062.12
04/29	4,203.26	05/07	35,708.11	05/15	18,133.08
04/30	73,203.26	05/08	34,300.21	05/16	18,033.08
05/01	72,109.79	05/09	32,168.11	05/17	17,933.08
05/02	56,796.42	05/10	31,476.49	05/21	87,933.08
05/03	48,346.42	05/13	24,662.12		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

May 22 - June 21, 2002

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

131-00131-B015-00131- -023-5-01-4 G - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Summary of Accounts

Deposit Accounts	Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
	Business Checking 131-0682996-65	5,000.15	4,000.00	7,715.58	1,284.57
	Business Checking 131-0758735-65	87,933.08	207.51	72,596.20	15,544.39
	Total	**92,933.23**	**4,207.51**	**80,311.78**	**16,828.96**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in May totaled $56,570.92. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

131-00131-B015-00131- -023-5-01-4 G - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		5,000.15
Deposits and Credits	1	4,000.00
Withdrawals and Debits	0	0.00
Checks Paid	13	7,715.58
Ending Balance		**1,284.57**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	4,000.00
Total		**4,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3177	05/28	9.29	3184*	05/24	2,000.00	3189	06/06	113.63
3178	05/28	479.14	3185	06/04	2,000.00	3190	06/13	1,000.00
3179	05/28	351.33	3186	06/19	800.59	3191	06/14	470.38
3181*	05/23	100.00	3187	06/04	100.00			
3182	05/23	100.00	3188	06/06	191.22			

Total (13 checks) **7,715.58**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/23	4,800.15	06/04	3,860.39	06/14	2,085.16
05/24	2,800.15	06/06	3,555.54	06/19	1,284.57
05/28	1,960.39	06/13	2,555.54		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	1	$ 0.20	0.20	Check Paid	70	$ 0.20	14.00
Deposit Ticket	1	$ 0.20	0.20				

Total Itemized Service Charges	14.40
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**14.40**

131-00131-B015-00131- -023-5-01-4 G - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		87,933.08
Deposits and Credits	1	207.51
Withdrawals and Debits	3	3,445.22
Checks Paid	43	69,150.98
Ending Balance		**15,544.39**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	207.51
Total		**207.51**

Withdrawals and Debits

Date	Description	Amount
05/28	American Express Elec Remit 052802 020525011062246	2,193.64
06/05	American Express Elec Remit 060502 020604011280606	1,250.58
06/12	American Express Elec Remit 061202 020611011183097	1.00
Total		**3,445.22**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10170	05/24	600.00	10206	05/28	1,000.00	10222	06/14	431.62
10184*	06/03	1,000.00	10207	06/05	1,141.57	10223	06/10	417.58
10189*	05/24	1,000.00	10208	06/03	3,250.00	10224	06/05	2,000.00
10191*	06/05	300.00	10209	06/04	5,781.50	10225	06/10	69.87
10195*	05/29	7.48	10210	06/04	5,781.50	10226	06/07	5,000.00
10196	05/29	127.00	10211	06/04	5,781.50	10227	06/07	107.12
10197	05/29	1,290.51	10212	06/03	5,002.25	10228	06/07	37.33
10198	06/06	281.95	10213	06/07	1,877.13	10229	06/04	4,000.00
10199	06/05	4.43	10214	06/07	225.00	10231*	06/11	608.33
10200	05/29	16.65	10215	06/07	152.00	10232	06/17	9,600.90
10201	05/28	2,000.00	10216	06/07	1,282.20	10233	06/18	5,143.40
10202	05/30	109.81	10217	06/07	341.59	10236*	06/11	14.26
10203	05/29	49.03	10219*	06/10	56.24	10237	06/10	60.51
10204	05/28	40.52	10220	06/07	2,583.05			
10205	05/30	333.00	10221	06/14	244.15			

Total (43 checks) **69,150.98**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/24	86,333.08	06/04	48,776.20	06/11	30,965.46
05/28	81,098.92	06/05	44,079.62	06/12	30,964.46
05/29	79,608.25	06/06	43,797.67	06/14	30,288.69
05/30	79,165.44	06/07	32,192.25	06/17	20,687.79
06/03	69,913.19	06/10	31,588.05	06/18	15,544.39

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,284.57
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	2	1,100.00
Ending Balance		**184.57**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3193	06/25	1,000.00	3194	07/01	100.00			

Total (2 checks) **1,100.00**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	284.57	07/01	184.57		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 06/01 - 06/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 06/01 - 06/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	45	$ 0.20	9.00
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	9.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**19.80**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		15,544.39
Deposits and Credits	2	95,023.17
Withdrawals and Debits	4	4,057.28
Checks Paid	51	92,521.96
Ending Balance		**13,988.32**

Deposits and Credits

Date	Description	Amount
07/02	Nist Treas 310 Misc Pay 070202 133889180130600	70,000.00
07/02	Check Reversal # 10280	25,023.17
Total		**95,023.17**

Withdrawals and Debits

Date	Description	Amount
07/03	American Express Elec Remit 070302 020702011385500	982.37
07/08	American Express Elec Remit 070802 020704011093890	1,000.00
07/08	American Express Elec Remit 070802 020706010965587	1,000.00
07/15	American Express Elec Remit 071502 020714010687941	1,074.91
Total		**4,057.28**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10078	06/25	548.34	10274	07/09	1,290.51	10297*	07/10	12.17
10173*	06/28	1,000.00	10276*	07/18	744.18	10301*	07/09	284.85
10218*	06/28	1,000.00	10277	07/11	16.37	10302	07/10	37.40
10230*	06/25	977.33	10278	07/11	48.95	10303	07/08	145.44
10234*	06/25	556.53	10279	07/10	39.99	10307*	07/09	369.30
10247*	06/26	1,995.00	10280	07/02	25,023.17	10308	07/16	31.29
10249*	07/03	9.83	10281	07/08	2,450.00	10309	07/16	49.68
10251*	07/11	100.00	10282	07/08	237.42	10312*	07/12	225.00
10254*	07/02	303.20	10283	07/16	36.45	10317*	07/15	300.00
10266*	07/09	1,702.04	10285*	07/09	304.52	10319*	07/12	107.17
10267	07/05	1,520.21	10286	07/10	527.53	10320	07/15	15,788.98
10268	07/03	1,586.03	10287	07/11	60.51	10321	07/18	3,784.13
10269	07/02	5,785.00	10288	07/12	366.56	10323*	07/15	2,000.00
10270	07/09	40.52	10289	07/10	115.69	10325*	07/22	100.00
10271	07/15	749.00	10290	07/05	5,552.01	10329*	07/15	100.00
10272	07/09	76.21	10291	07/05	4,756.38	10330	07/22	100.00
10273	07/12	179.00	10292	07/05	9,288.07	10340*	07/22	100.00

One Stop Repair ?

Total (51 checks) **92,521.96**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	13,462.19	07/05	49,684.09	07/12	38,946.94
06/26	11,467.19	07/08	44,851.23	07/15	18,934.05
06/28	9,467.19	07/09	40,783.28	07/16	18,816.63
07/02	73,378.99	07/10	40,050.50	07/18	14,288.32
07/03	70,800.76	07/11	39,824.67	07/22	13,988.32

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Analysis Fee Explanation	See Analysis Fee Explanation on your selected target account: 131-0682996-65

CHASE

June 22 - July 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 52

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	1,284.57	0.00	1,100.00	184.57
Business Checking 131-0758735-65	15,544.39	95,023.17	96,579.24	13,988.32
Total	**16,828.96**	**95,023.17**	**97,679.24**	**14,172.89**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in June totaled $31,066.03.

CHASE

July 23 - August 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 64

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	184.57	21,000.00	20,825.00	359.57
Business Checking 131-0758735-65	13,988.32	90,370.25	96,819.93	7,538.64
Total	**14,172.89**	**111,370.25**	**117,644.93**	**7,898.21**

** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT **

Important Information

Your combined Business Banking balances in July totaled $34,329.38.

1919.86
1284.57
635.29

1515

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		184.57
Deposits and Credits	2	21,000.00
Withdrawals and Debits	1	25.00
Checks Paid	2	20,800.00
Ending Balance		**359.57**

Deposits and Credits

Date	Description	Amount
08/13	Deposit	20,000.00
08/16	Deposit	1,000.00
Total		**21,000.00**

Withdrawals and Debits

Date	Description	Amount
08/14	Insufficient Funds Service Fee	25.00
Total		**25.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3195	08/14	800.00	3196	08/13	20,000.00			
Total (2 checks)								**20,800.00**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	184.57	08/14	640.43 -	08/16	359.57

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 07/01 - 07/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							15.40
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**25.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		13,988.32
Deposits and Credits	5	90,370.25
Withdrawals and Debits	3	3,270.01
Checks Paid	62	93,549.92
Ending Balance		**7,538.64**

Deposits and Credits

Date	Description	Amount
07/29	Nist Treas 310 Misc Pay 072902	70,000.00
07/30	Paypal Verifybank 073002	0.23
07/30	Paypal Verifybank 073002	0.02
08/13	Deposit	20,000.00
08/13	Deposit Am. Media Systems refund	370.00
Total		**90,370.25**

Withdrawals and Debits

Date	Description	Amount
07/31	American Express Elec Remit 073102	2,940.01
08/05	Paypal Transfer 080502	250.00
08/06	Paypal Transfer 080602	80.00
Total		**3,270.01**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10275	08/07	215.00	10349	08/07	518.80	10378	08/12	1,771.29
10284*	07/23	50.00	10350	07/31	171.60	10382*	08/09	25.90
10313*	07/24	1,643.25	10351	07/31	444.27	10383	08/12	112.00
10314	08/05	315.87	10352	07/31	417.65	10384	08/12	37.36
10315	08/05	787.73	10354*	08/02	5,200.00	10385	08/09	196.78
10316	07/31	850.00	10355	08/06	5,781.50	10386	08/14	3,000.00
10322*	08/02	1,000.00	10356	08/06	1,591.10	10387	08/13	39.99
10324*	07/24	14.36	10357	08/02	2,028.11	10388	08/12	469.80
10326*	07/23	2,000.00	10358	08/05	100.00	10390*	08/21	1,000.00
10331*	07/24	51.01	10359	08/07	100.00	10391	08/19	300.00
10332	07/25	336.59	10363*	08/08	5,781.50	10393*	08/16	177.82
10333	07/23	808.66	10366*	08/19	756.66	10394	08/14	4.70
10334	07/25	1,560.98	10367	08/12	23.42	10395	08/21	5,611.65
10335	07/31	300.00	10369*	08/12	19.71	10396	08/15	111.99
10336	07/31	300.00	10370	08/19	100.00	10397	08/14	11.52
10338*	07/24	135.00	10371	08/08	396.00	10400*	08/13	163.30
10339	07/24	40.52	10373*	08/16	322.36	10401	08/13	5,675.03
10341*	07/26	237.50	10374	08/19	54.13	10402	08/13	30,029.74
10346*	08/08	436.62	10375	08/19	25.00	10403	08/15	6,880.66
10347	08/09	775.50	10376	08/13	55.00	10407*	08/19	750.00
10348	08/08	1,134.99	10377	08/21	300.00			

Total (62 checks) **93,549.92**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/23	11,129.66	07/25	7,347.95	07/29	77,110.45
07/24	9,245.52	07/26	7,110.45	07/30	77,110.70

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

07/31	71,687.17	08/08	45,969.95	08/15	16,936.26
08/02	63,459.06	08/09	44,971.77	08/16	16,436.08
08/05	62,005.46	08/12	42,538.19	08/19	14,450.29
08/06	54,552.86	08/13	26,945.13	08/21	7,538.64
08/07	53,719.06	08/14	23,928.91		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

August 22 - September 23, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 58

Unlike most people, we love it when you push our buttons!

Improved ServiceLine.℠
Less talk. Faster banking.

Call Chase ServiceLine℠ at 935-9935.* More bank for your buttons.

☎	**SHORTER MENU**
1	ACCOUNT INFORMATION
2	TRANSFER FUNDS OR MAKE PAYMENTS
3	JPMORGAN MONEY MARKET FUNDS** INFORMATION
4	REORDER CHECKS, BANK BY MAIL OR ATM DEPOSIT ENVELOPES
5	MERCHANT VERIFICATION, RATES, FOREIGN CURRENCY, OR HELP

☎	**SAME GREAT SHORTCUTS**
1+1+1	BALANCE INFORMATION
1+2+1	FUNDS TRANSFER
1+4+1	REORDER CHECKS
0+9	RETURN TO MAIN MENU

*From area codes 212, 718, 516, 914, and Rochester, NY; all other areas call 1-800-935-9935.
**The distributor of the JPMorgan Funds is J.P.Morgan Fund Distributors, Inc., which is not affiliated with JPMorgan Chase Bank.

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	359.57	78.82	0.00	438.39
Business Checking 131-0758735-65	7,538.64	74,181.79	51,878.38	29,842.05
Total	**7,898.21**	**74,260.61**	**51,878.38**	**30,280.44**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in August totaled $28,016.89.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		359.57
Deposits and Credits	2	78.82
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**438.39**

Deposits and Credits

Date	Description	Amount
09/05	Overdraft Fee Adjustment	25.00
09/16	Deposit	53.82
Total		**78.82**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/05	384.57	09/16	438.39		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	58	$ 0.20	11.60

Total Itemized Service Charges	19.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**29.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		7,538.64
Deposits and Credits	4	74,181.79
Withdrawals and Debits	2	4,031.43
Checks Paid	58	47,846.95
Ending Balance		**29,842.05**

Deposits and Credits

Date	Description	Amount
08/30	Deposit Hardware - refund Gen C.	1,181.79
09/04	Deposit	3,000.00
09/05	Asap Grant Pay 090502	0.11
09/06	Asap Grant Pay 090602	69,999.89
Total		**74,181.79**

Withdrawals and Debits

Date	Description	Amount
09/03	American Express Elec Remit 090302	2,430.41
09/16	American Express Elec Remit 091602	1,601.02
Total		**4,031.43**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10252	09/11	100.00	10414	09/03	100.00	10438*	09/16	112.00
10253	09/11	100.00	10415	09/03	100.00	10439	09/19	316.70
10262*	09/11	100.00	10416	09/03	100.00	10441*	09/13	100.00
10300*	09/11	100.00	10417	09/03	100.00	10442	09/23	1,000.00
10327*	09/03	1,090.00	10420*	09/12	101.22	10443	09/23	570.00
10337*	09/11	100.00	10421	09/10	1,372.23	10444	09/18	2,000.00
10344*	09/11	100.00	10422	09/09	3,250.00	10445	09/17	49.70
10345	09/11	100.00	10423	09/09	1,801.26	10446	09/17	93.21
10372*	08/23	1,000.00	10424	09/20	920.00	10448*	09/16	1,687.54
10392*	08/27	1,000.00	10425	09/12	361.76	10450*	09/13	100.00
10399*	08/22	33.50	10426	09/18	7.79	10451	09/13	15,000.00
10404*	08/22	22.36	10427	09/18	99.35	10455*	09/23	113.99
10405	08/26	374.19	10428	09/13	100.00	10456	09/19	40.52
10406	09/04	1,151.71	10429	09/18	60.08	10457	09/16	5,781.51
10408*	08/27	96.28	10430	09/13	190.00	10458	09/19	1,379.37
10409	08/23	40.52	10431	09/18	19.79	10462*	09/20	1,000.00
10410	08/22	100.00	10432	09/17	1.50	10464*	09/23	163.59
10411	08/22	100.00	10434*	09/16	100.00	10466*	09/23	2,246.76
10412	08/29	100.00	10435	09/16	100.00			
10413	08/28	1,360.00	10436	09/16	38.52			

Total (58 checks) **47,846.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/22	7,282.78	08/29	3,311.79	09/06	72,421.46
08/23	6,242.26	08/30	4,493.58	09/09	67,370.20
08/26	5,868.07	09/03	573.17	09/10	65,997.97
08/27	4,771.79	09/04	2,421.46	09/11	65,297.97
08/28	3,411.79	09/05	2,421.57	09/12	64,834.99

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

09/13	49,344.99	09/18	37,592.98	09/23	29,842.05
09/16	39,924.40	09/19	35,856.39		
09/17	39,779.99	09/20	33,936.39		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		29,842.05
Deposits and Credits	2	100,000.00
Withdrawals and Debits	1	5,736.51
Checks Paid	53	98,457.51
Ending Balance		**25,648.03**

Deposits and Credits

Date	Description	Amount
10/04	Asap Grant Pay 100402 100302D0000104	70,000.00
10/22	Asap Grant Pay 102202 102102D0000111	30,000.00
Total		**100,000.00**

Withdrawals and Debits

Date	Description	Amount
10/18	American Express Elec Remit 101802 021017011203486	5,736.51
Total		**5,736.51**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10418	10/18	29.01	10476	10/09	1,296.13	10498	10/09	417.65
10440*	09/24	1,000.00	10477	10/08	1,339.34	10499	10/21	139.20
10447*	10/07	206.72	10478	10/10	1,096.37	10506*	10/09	357.00
10449*	09/26	406.13	10479	10/04	1,646.51	10507	10/09	417.65
10452*	09/26	18.12	10480	10/08	3,500.00	10508	10/10	100.00
10453	10/03	1,000.00	10482*	10/10	100.00	10509	10/10	100.00
10454	09/25	58.96	10483	10/10	100.00	10511*	10/15	473.98
10459*	09/26	58.67	10484	10/16	100.00	10512	10/16	150.00
10460	09/26	26.75	10485	10/17	375.00	10514*	10/16	1,214.60
10465*	09/26	100.00	10486	10/16	100.00	10517*	10/22	1,200.00
10467*	10/03	378.33	10488*	10/10	8,555.46	10519*	10/22	1,392.89
10468	10/01	1,305.00	10489	10/18	783.31	10520	10/21	852.76
10469	10/01	2,447.11	10490	10/10	18,899.62	10521	10/22	402.19
10470	09/24	591.89	10491	10/18	6,582.00	10523*	10/22	9,594.61
10471	09/24	469.53	10492	10/09	162.82	10525*	10/21	935.43
10473*	10/04	5,000.00	10493	10/21	14,000.00	10526	10/21	100.00
10474	10/09	6,020.14	10495*	10/16	10.50	10527	10/21	100.00
10475	10/07	1,096.14	10497*	10/21	1,650.00			

Total (53 checks) **98,457.51**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/24	27,780.63	10/07	84,032.19	10/17	39,145.93
09/25	27,721.67	10/08	79,192.85	10/18	26,015.10
09/26	27,112.00	10/09	70,521.46	10/21	8,237.71
10/01	23,359.89	10/10	41,570.01	10/22	25,648.03
10/03	21,981.56	10/15	41,096.03		
10/04	85,335.05	10/16	39,520.93		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

CHASE

September 24 - October 22, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	Opening Balance	Total Credits	Total Debits	Ending Balance
Business Checking 131-0682996-65	438.39	5,613.24	5,340.83	710.80
Business Checking 131-0758735-65	29,842.05	100,000.00	104,194.02	25,648.03
Total	**30,280.44**	**105,613.24**	**109,534.85**	**26,358.83**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

To our Small Business Checking and Money Market Customers

We've made some changes to both Business Checking and Business Money Market Accounts as outlined below. These changes are effective 11/30/02.
-The Earnings Credit Rate (ECR) paid on Business Checking will now be based on $.15 per $100 of monthly average collected balances less a 10% federal reserve requirement.
-Interest rates on Business Money Market Accounts will now be earned based on the following two relationship balance tiers: under $200,000 and balances $200,000 and above. Rates for linked Money Market Accounts and BusinessPlus customers will be higher for both balance tiers. If you have any questions, please call 1-800-Chase38 or stop by your Chase branch.

Important Information

Your combined Business Banking balances in September totaled $37,709.52.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		438.39
Deposits and Credits	4	5,613.24
Withdrawals and Debits	0	0.00
Checks Paid	4	5,340.83
Ending Balance		**710.80**

Deposits and Credits

Date	Description	Amount
10/04	Deposit	5,000.00
10/10	Deposit	−105.00
10/16	Deposit	75.10
10/22	Deposit	−433.14
Total		**5,613.24**

comp. repair 1998 refund

Travel: Conf - reimb.

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3197	10/08	669.88	3199	10/22	2,000.00			
3198	10/09	670.95	3200	10/07	2,000.00			

Total (4 checks) **5,340.83**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/04	5,438.39	10/09	2,097.56	10/22	710.80
10/07	3,438.39	10/10	2,202.56		
10/08	2,768.51	10/16	2,277.66		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40	Check Paid	56	$ 0.20	11.20

Total Itemized Service Charges	15.00
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**25.00**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

— Reconciled 11/4/02 —

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 21

IMPORTANT NOTICE

Effective August 15, 2001, the following changes will occur on your Business Banking Checking, Business Banking Checking with Interest, Flat Fee Checking, Business Money Market, Business Savings or Business Passbook Savings Accounts.

1. The fee for Checks or Electronic Debits Returned Against Insufficient Funds will be $30.00.
2. All Incoming Funds Transfers will be $15.00.

Please refer to the Schedule of Business Accounts and Services for all other fees.

Important Information

Your combined Business Banking balances in May totaled $1,786.77.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,027.67
Deposits and Credits	3	2,630.89
Withdrawals and Debits	2	807.48
Checks Paid	21	3,571.90
Ending Balance		**279.18**

Deposits and Credits

Date	Description	Amount
05/29	Deposit	1,000.00
06/08	Deposit	1,380.89
06/18	Deposit	250.00
Total		**2,630.89**

Withdrawals and Debits

Date	Description	Amount
05/31	Chase Sbfs Line Payment 053101 71092305018921	781.68
06/01	Analysis Fee For The Month Of May	25.80
Total		**807.48**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2883	05/25	137.00	2892	05/30	62.66	2896	05/23	166.92
2884	05/25	189.44	2893	06/05	17.52	2898*	05/30	53.31
2888*	06/12	284.85	2894	06/01	22.09	2899	05/24	7.00
2891*	05/24	363.14	2895	06/05	48.00	2900	05/29	17.52

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

2901	06/01	100.00	2904	06/07	27.59	2907	06/11	1,000.00
2902	05/29	400.00	2905	06/06	113.23	2908	06/01	9.69
2903	06/14	441.79	2906	06/05	44.74	2909	06/05	65.41

Total (21 checks) **3,571.90**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
05/23	1,860.75	05/31	849.00	06/08	1,755.82
05/24	1,490.61	06/01	691.42	06/11	755.82
05/25	1,164.17	06/05	515.75	06/12	470.97
05/29	1,746.65	06/06	402.52	06/14	29.18
05/30	1,630.68	06/07	374.93	06/18	279.18

Analysis Fee Explanation

An Analysis Fee of $ 25.80 was charged to your account on 06/01 based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0682996-65

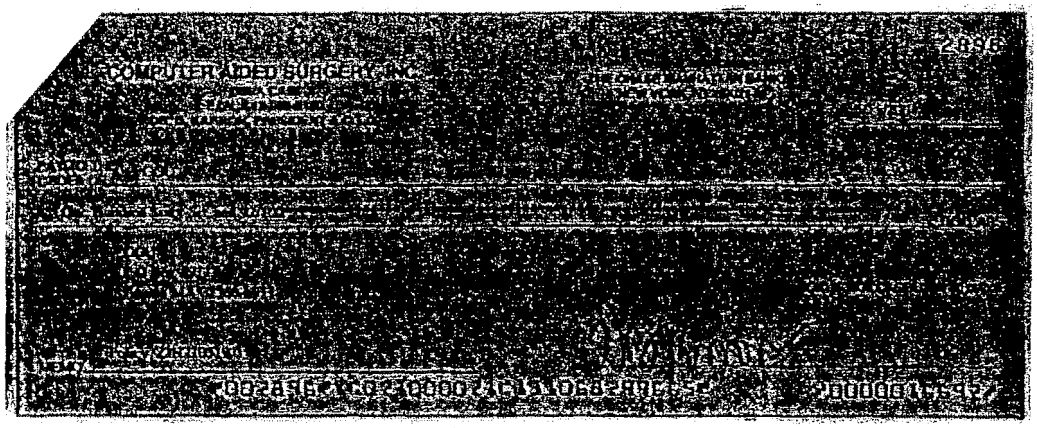
Itemized Services

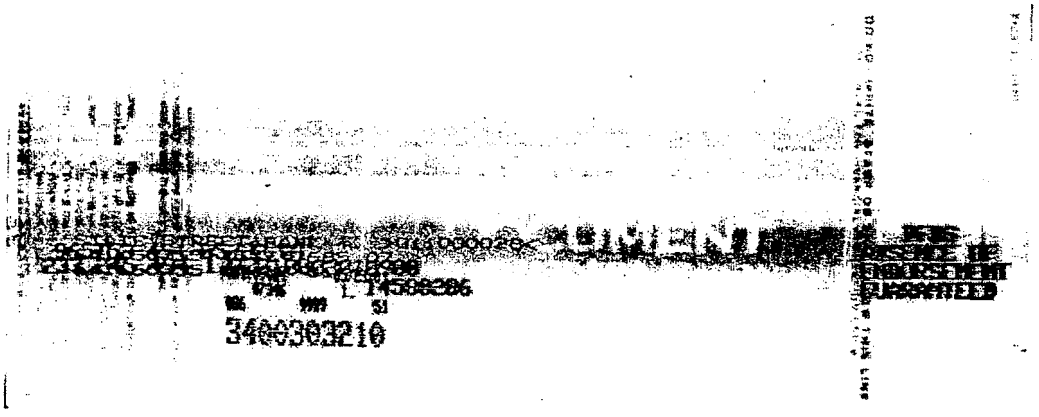
Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Deposit Ticket	3	$ 0.20	0.60	Check Paid	18	$ 0.20	3.60
Check Deposited	3	$ 0.20	0.60				

Total Itemized Service Charges	4.80
Monthly Maintenance Charge	21.00
Analysis Fee for May	**25.80**

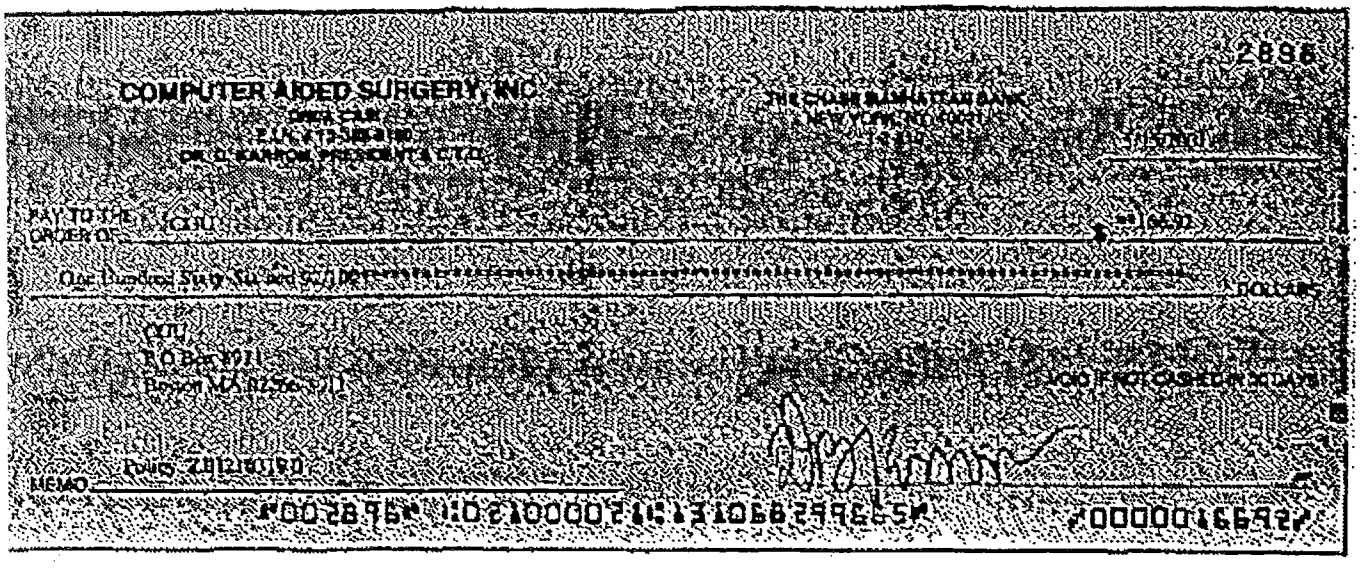
With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

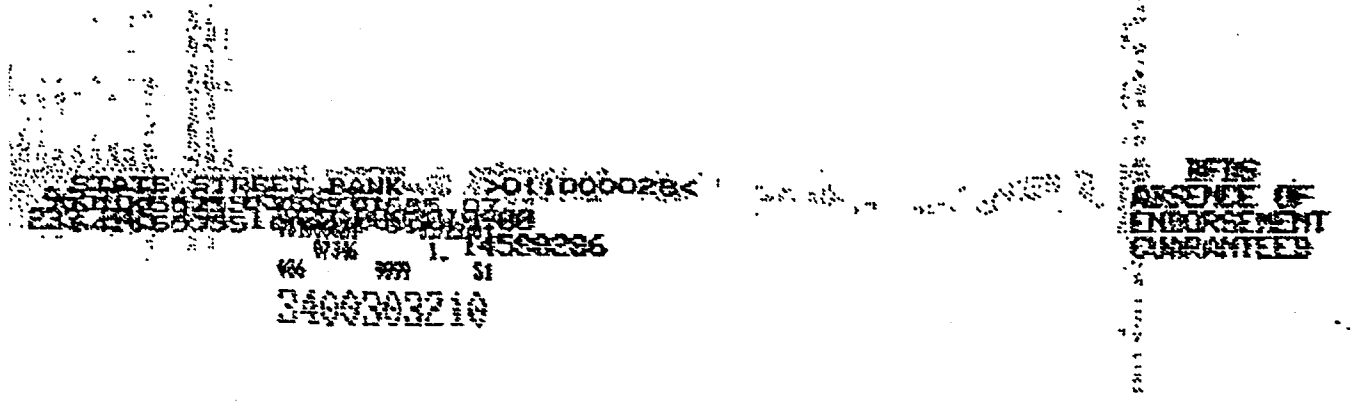
5/23/2001



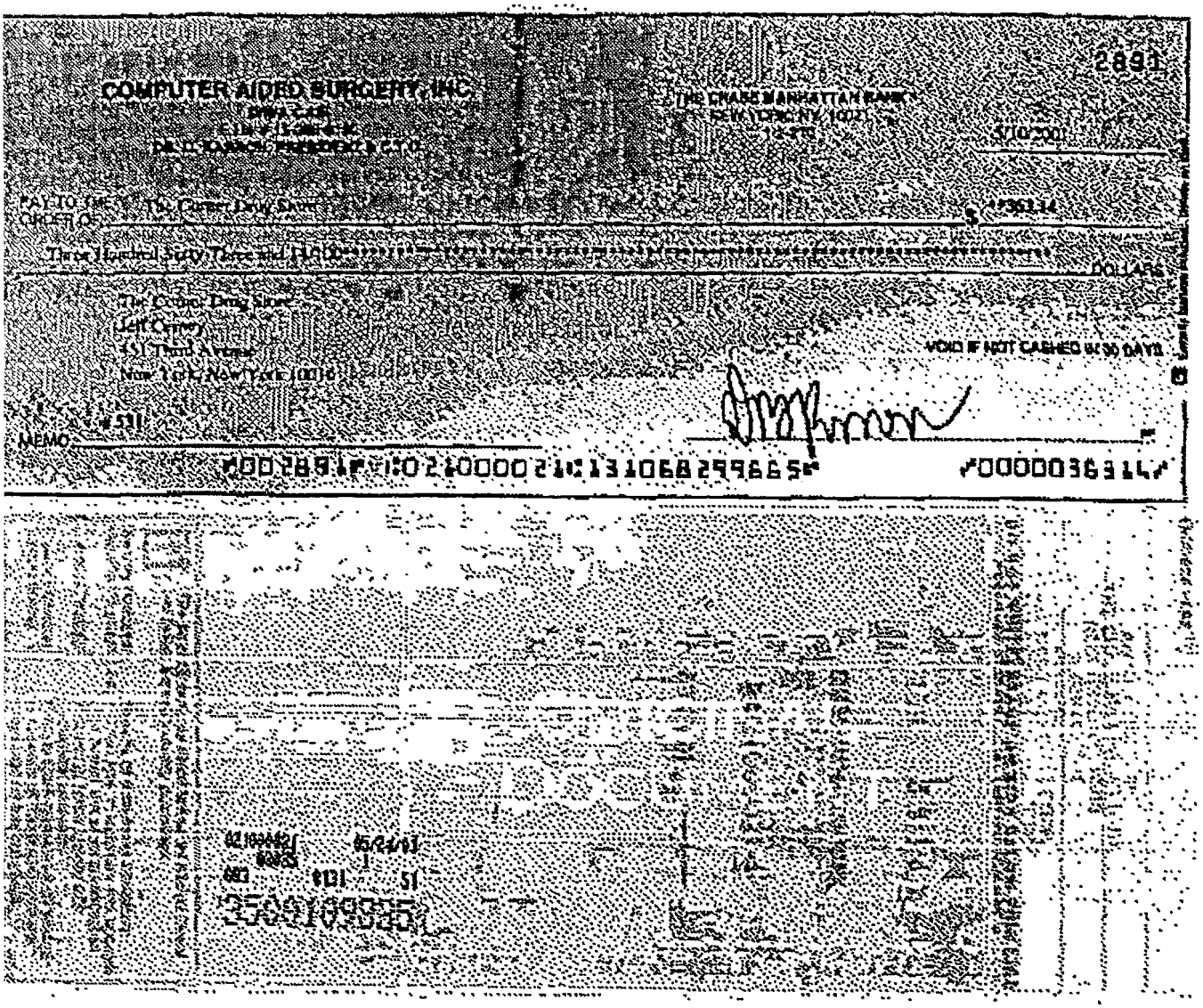


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034303210 Posting date 23-MAY-01

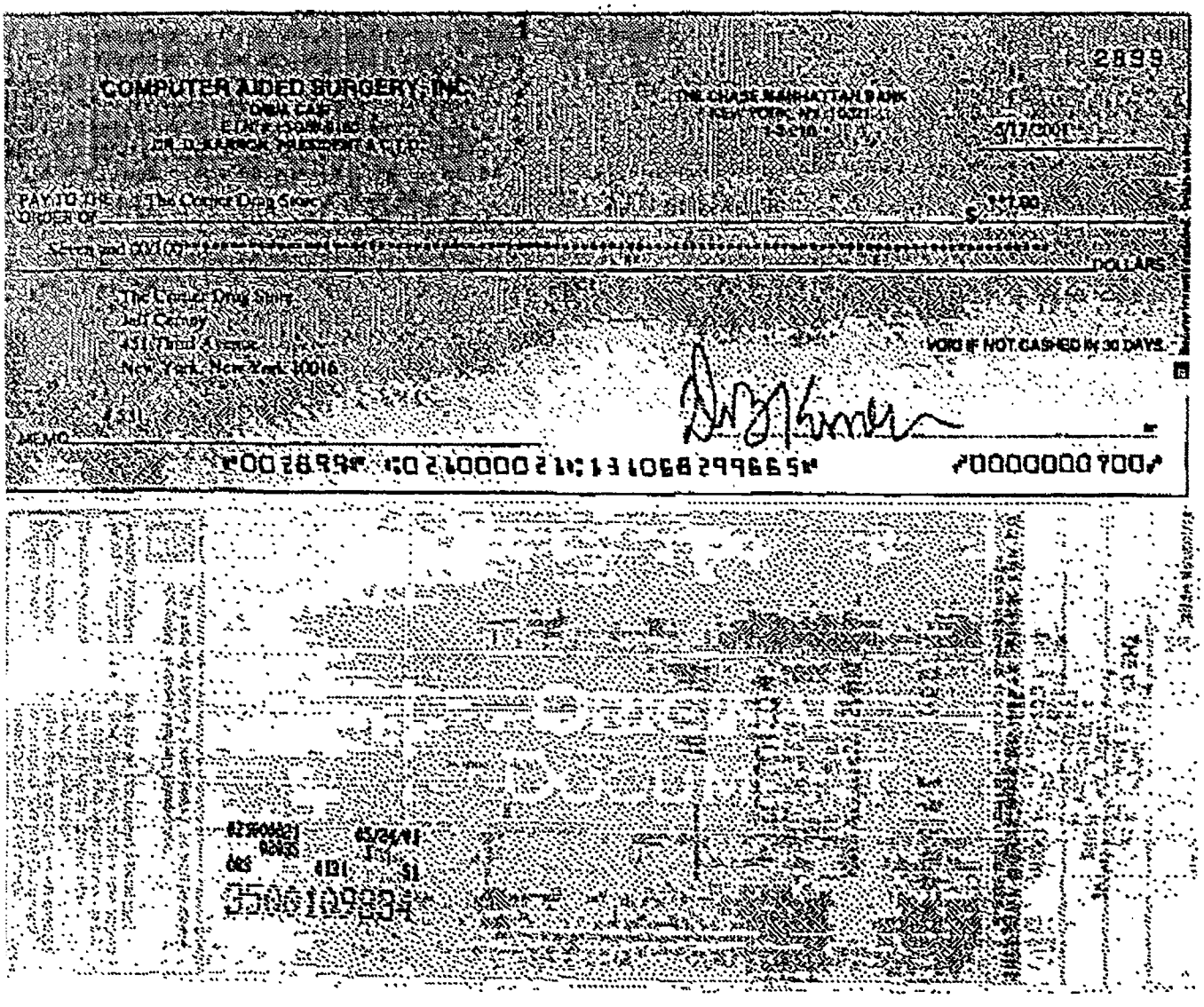




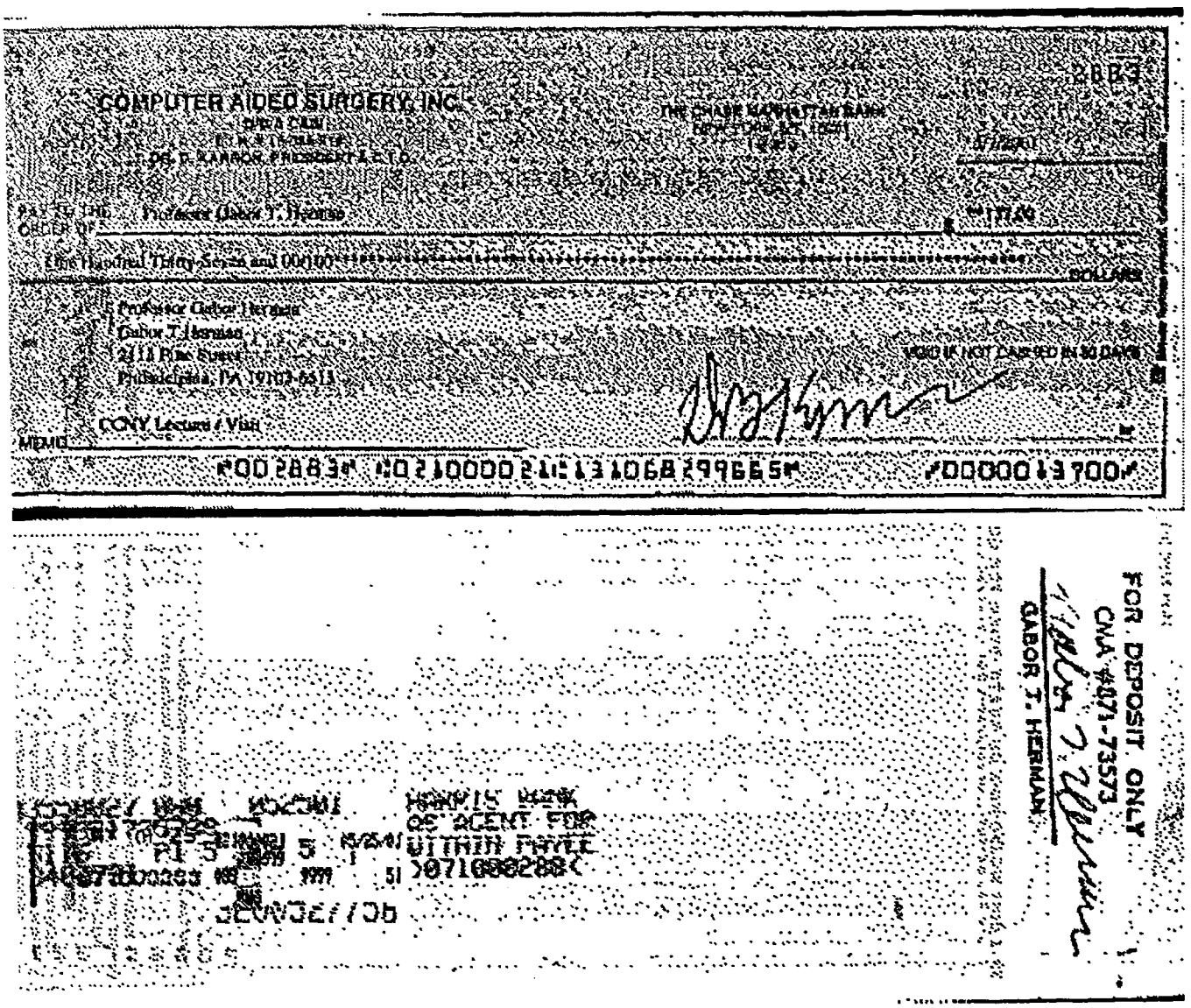
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035109835 Posting date 24-MAY-01



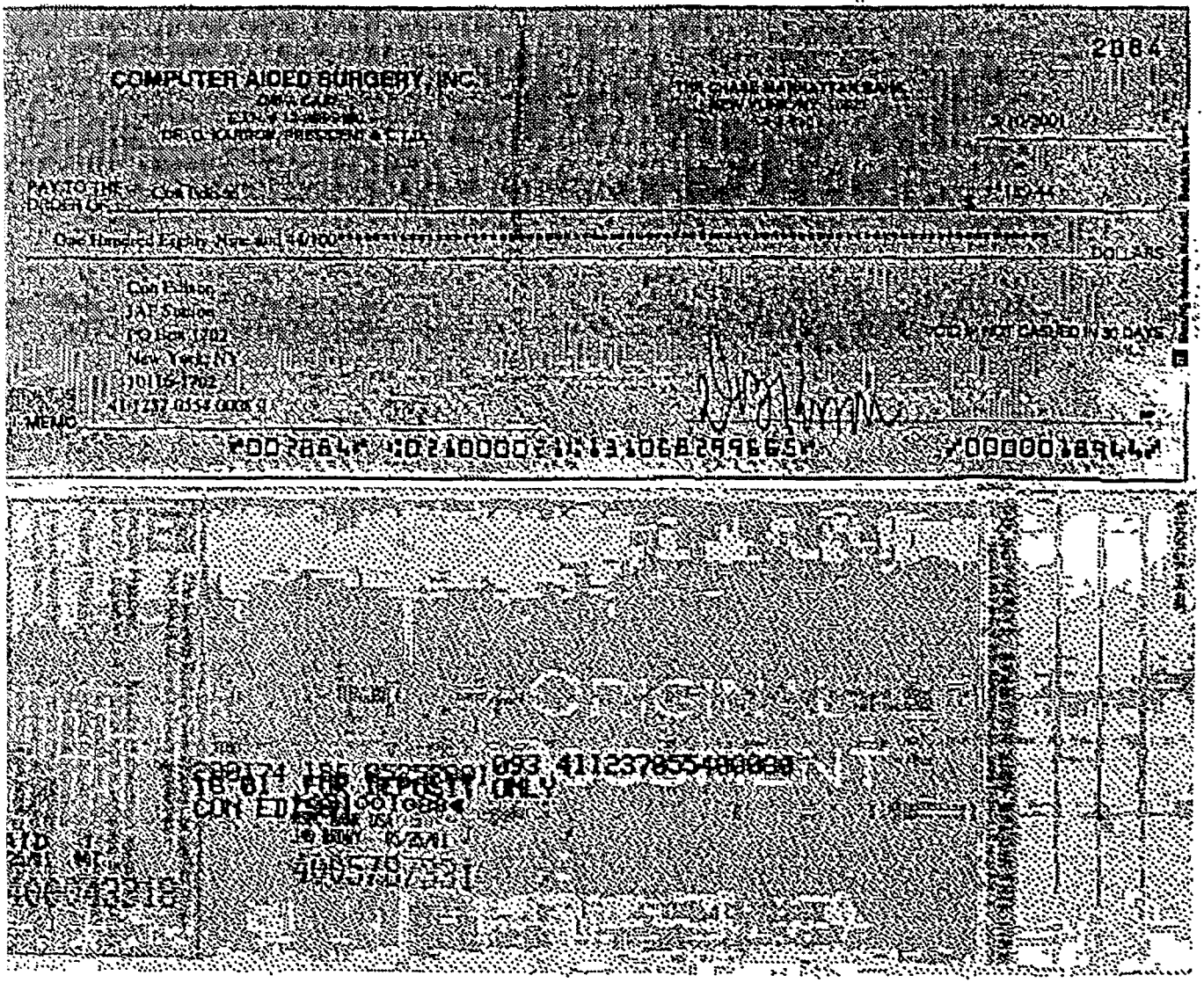
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035109834 Posting date 24-MAY-01



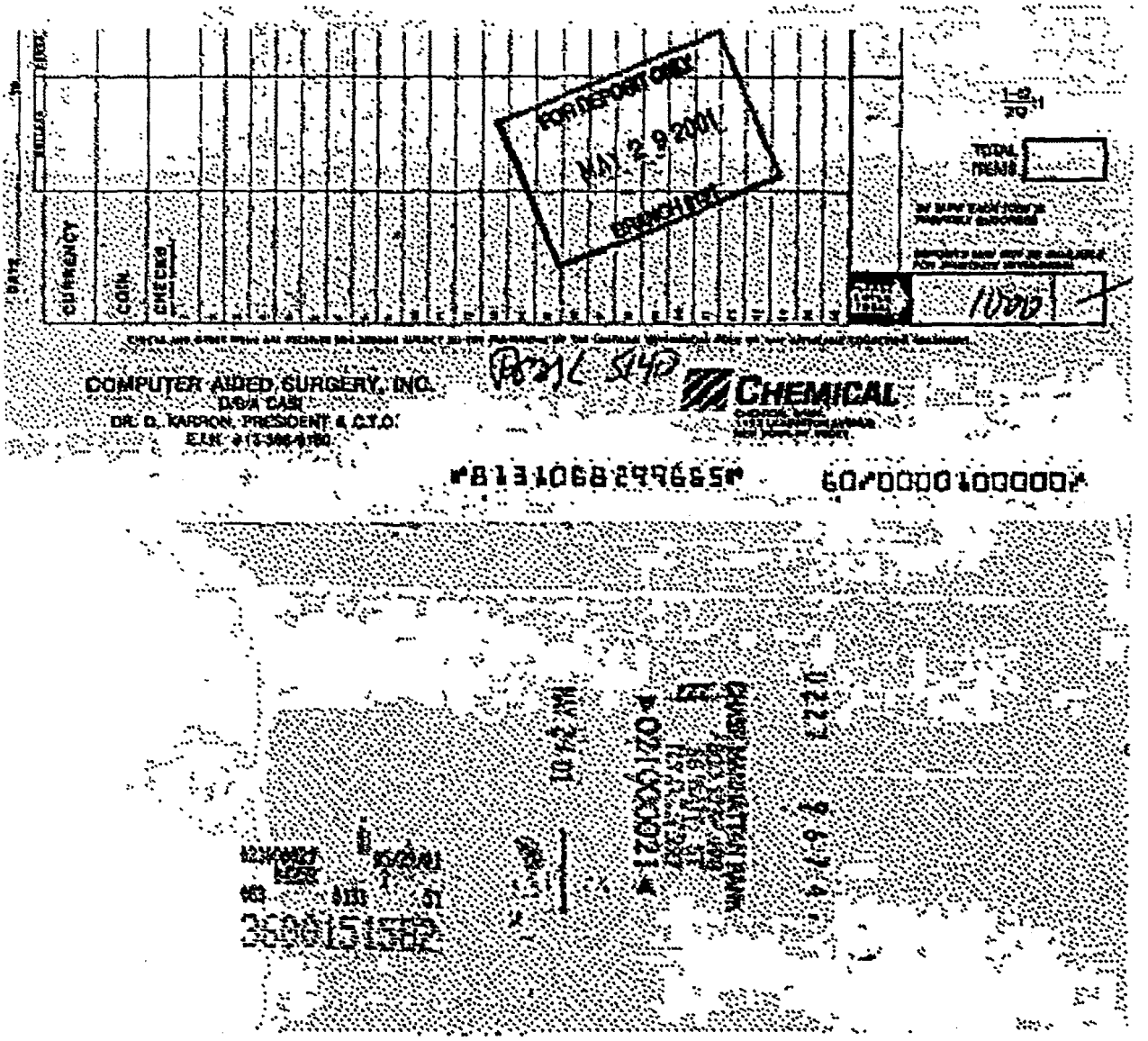
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032527756 Posting date 25-MAY-01



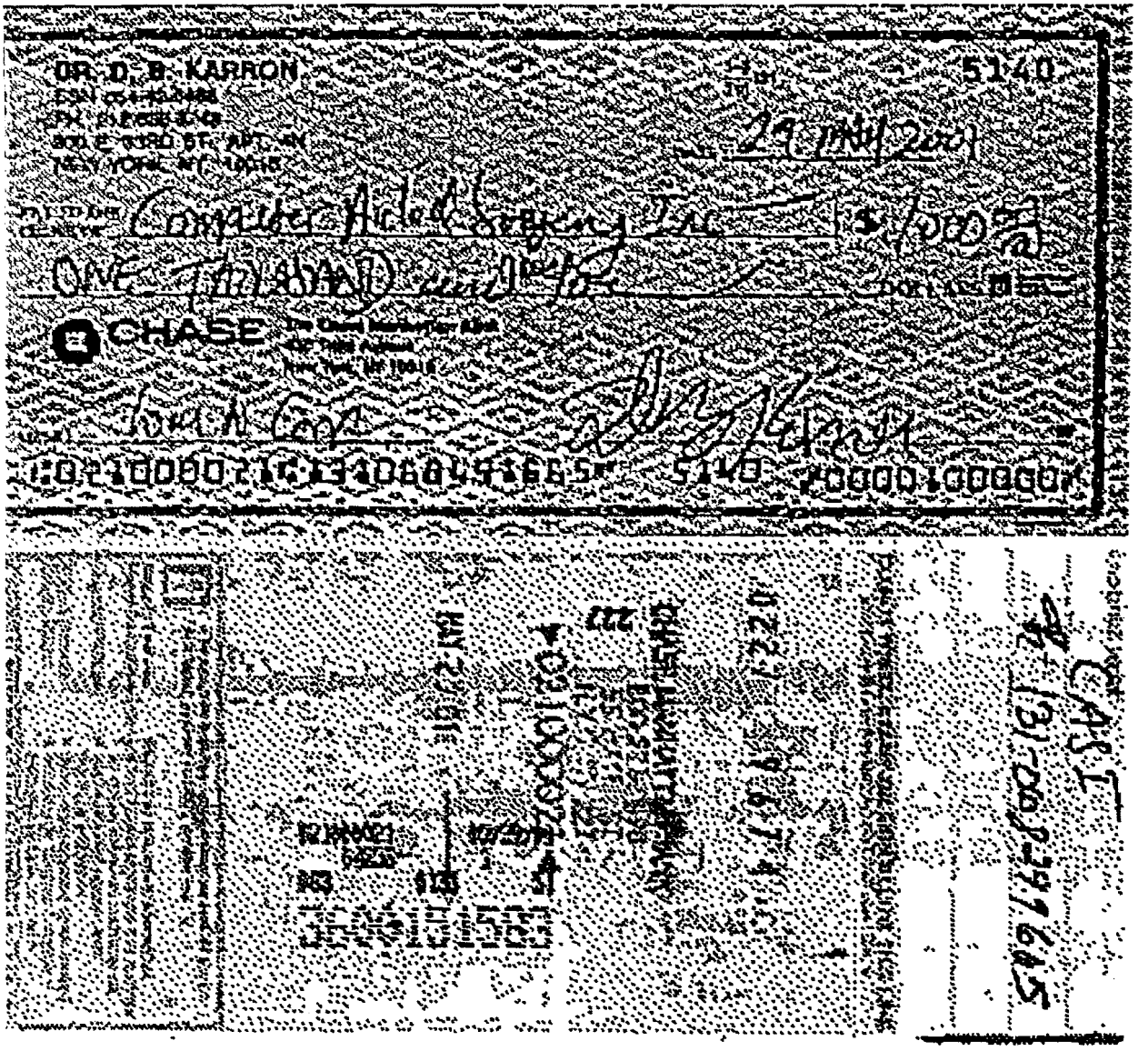
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012215677 Posting date 25-MAY-01



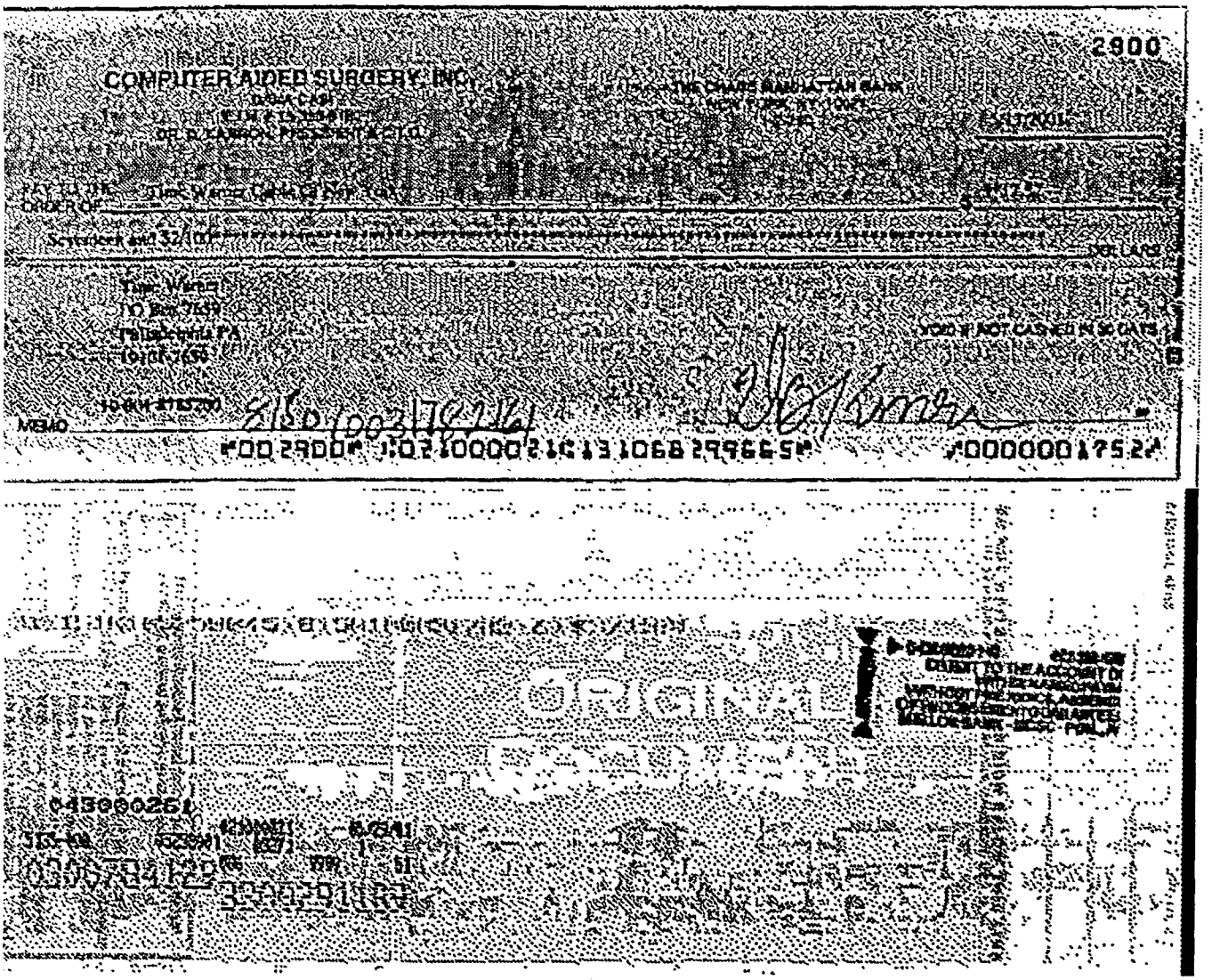
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036151582 Posting date 29-MAY-01



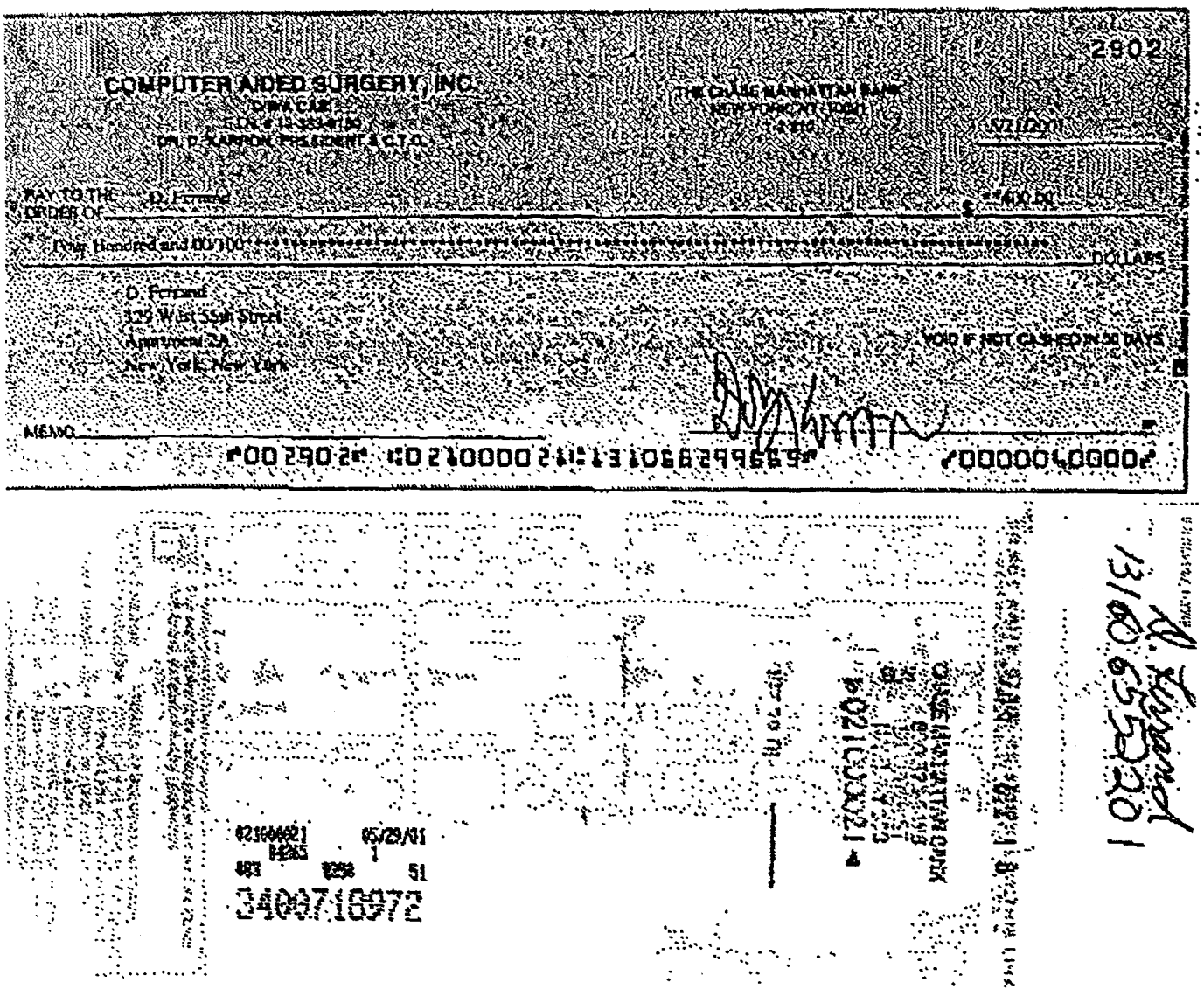
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036151583 Posting date 29-MAY-01



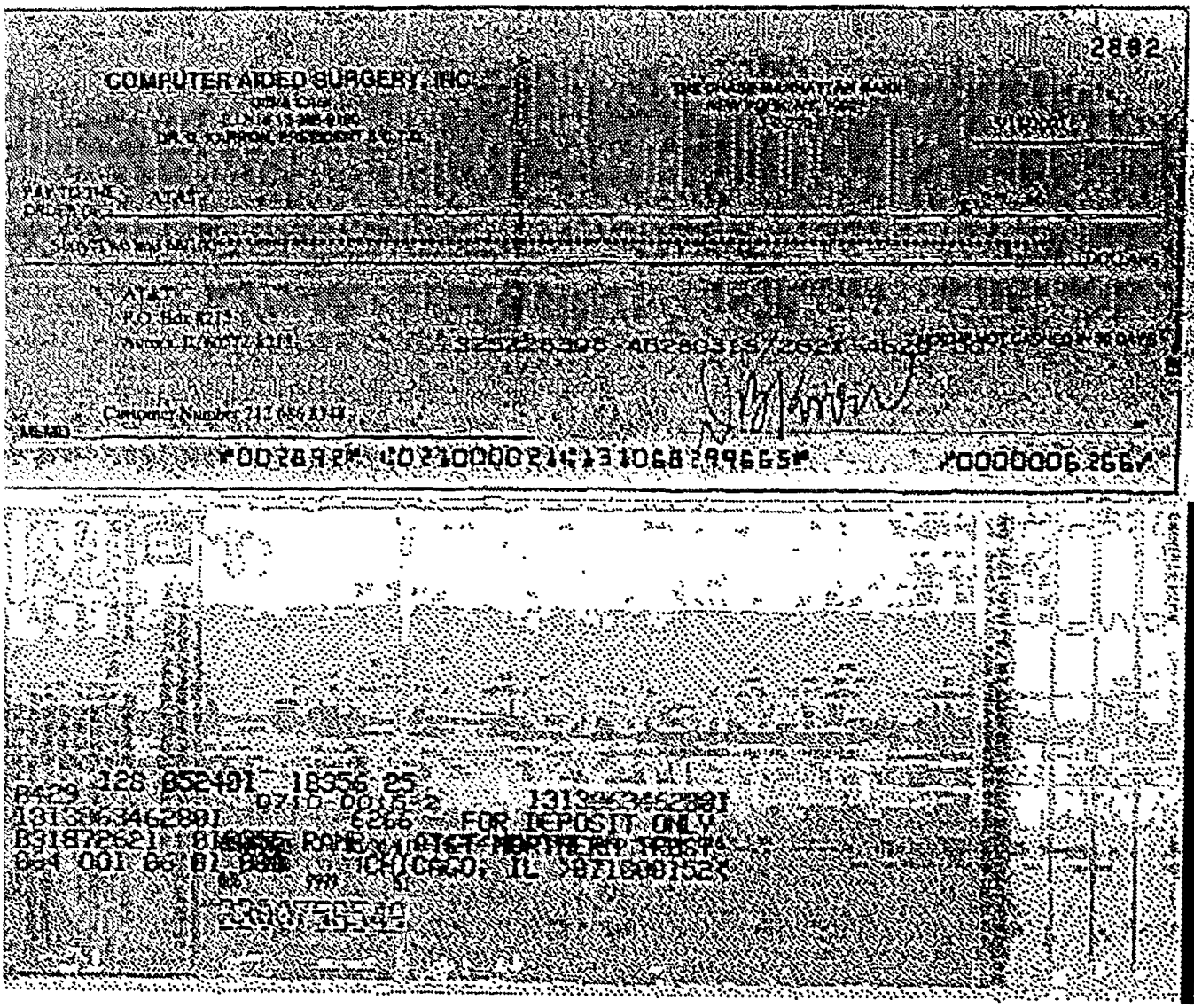
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033291189 Posting date 29-MAY-01



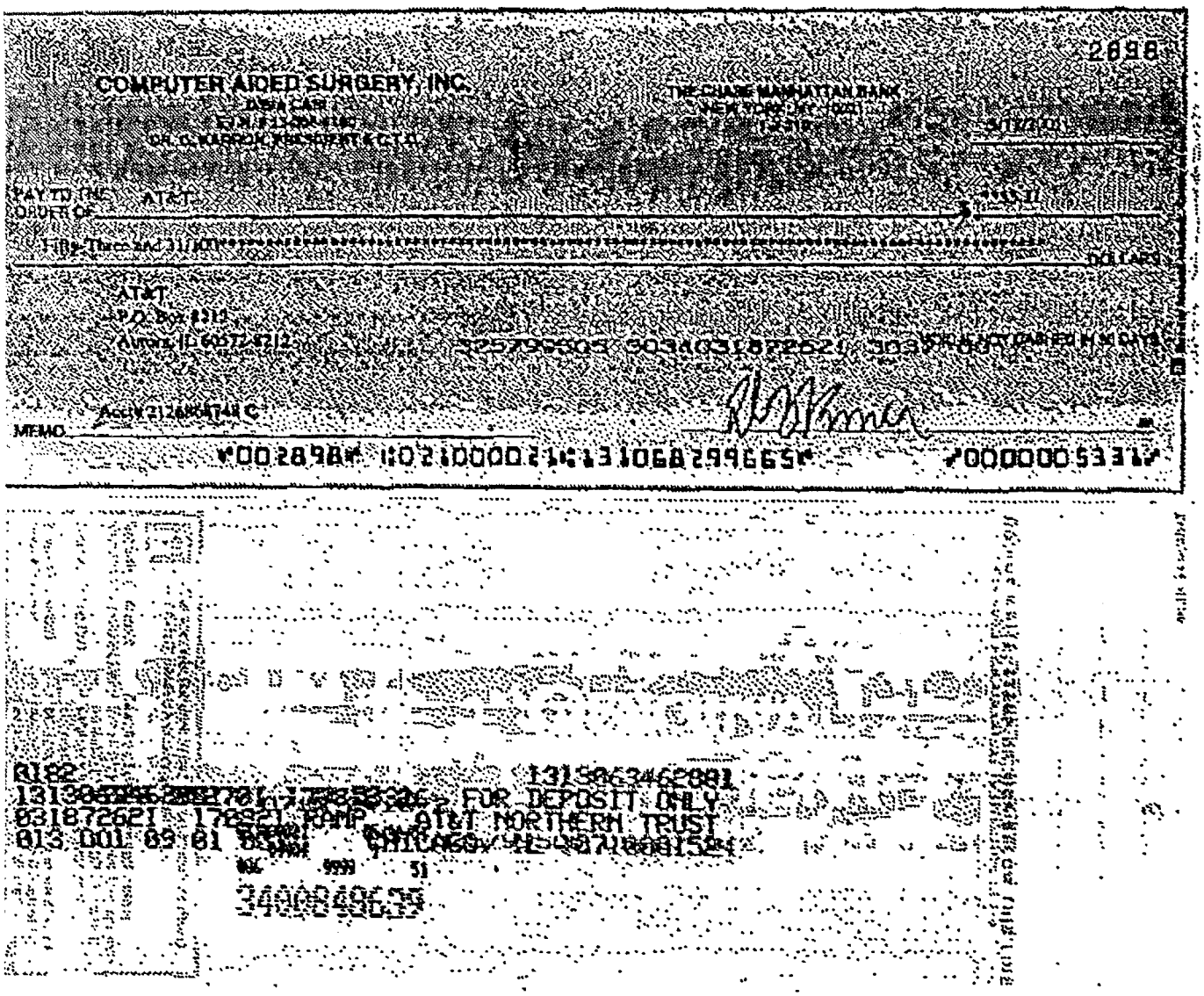
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034718972 Posting date 29-MAY-01



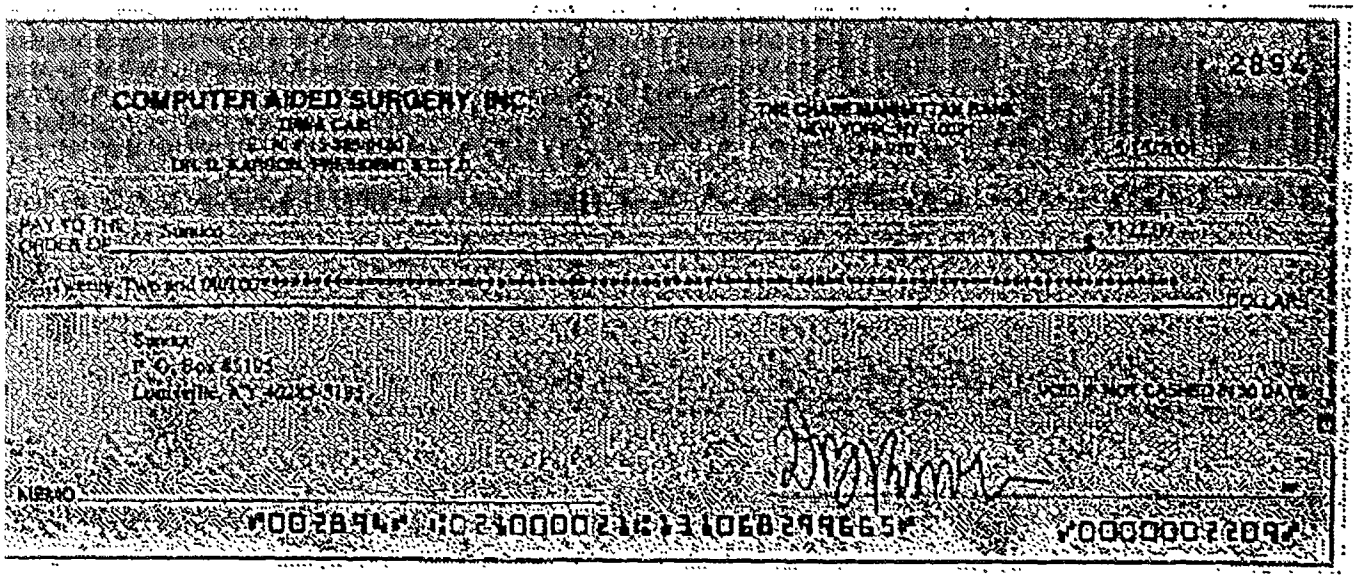
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033758549 Posting date 30-MAY-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034848639 Posting date 30-MAY-01

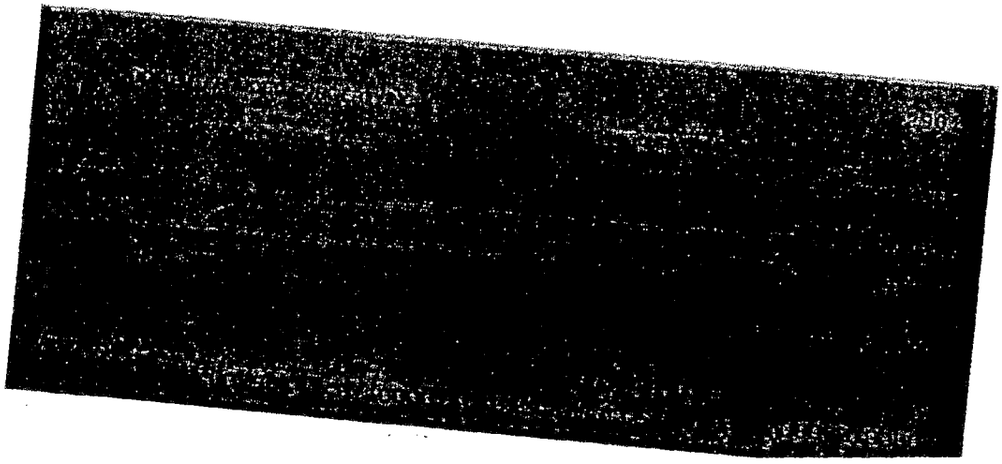


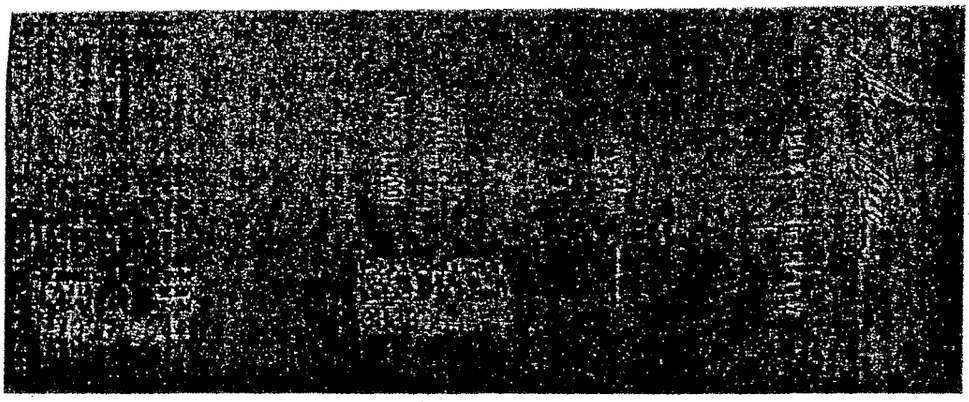
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034845472 Posting date 01-JUN-01



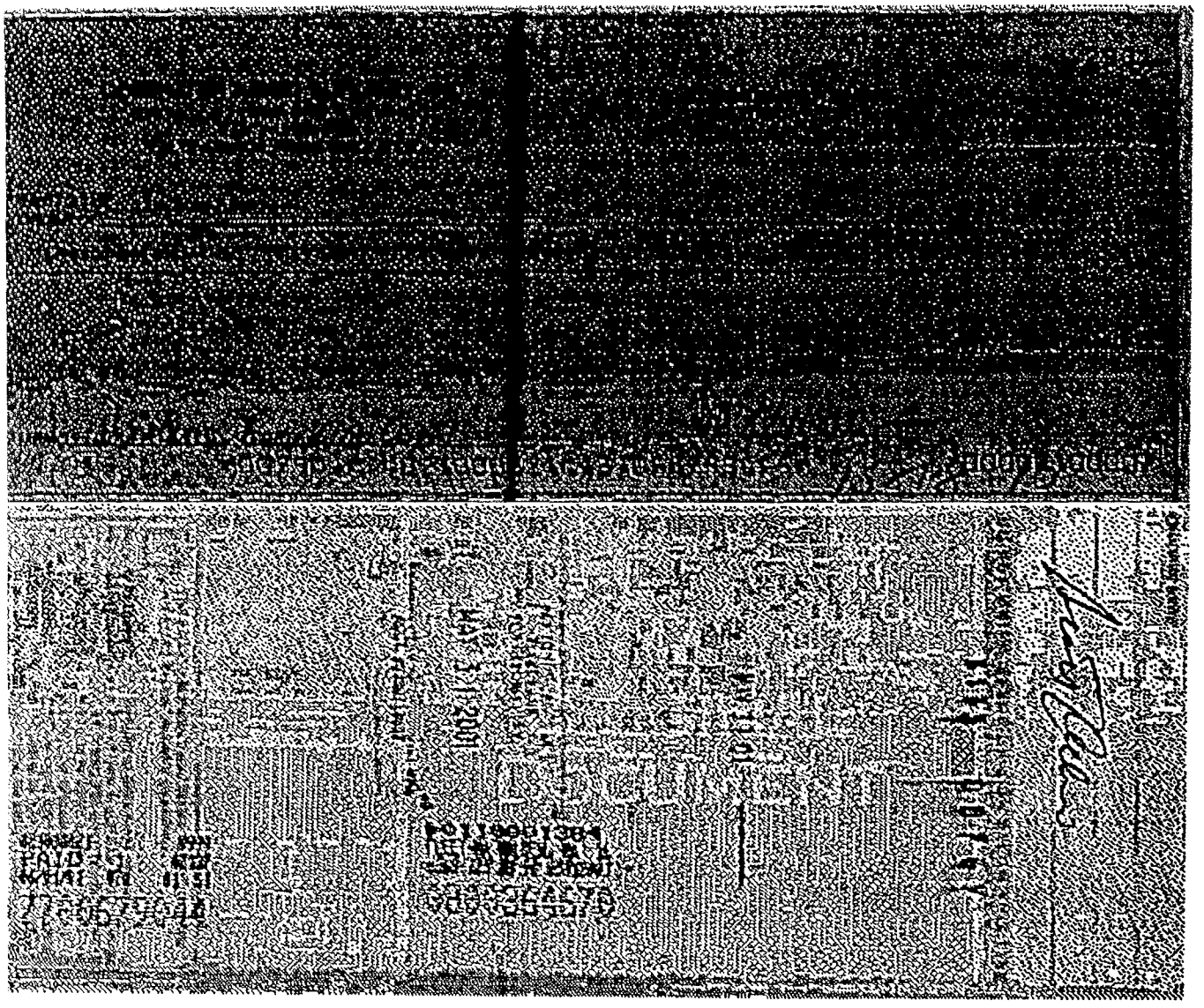
544798 956 332 CR PER INST PRTEE ABS OF ERROR
544792 GUARTD ALL RGTS RES 021000021
166 DDA323902847CHASE BNK/LBX (800) 533-9498
50114324093 55 WATER ST

6/1/2001

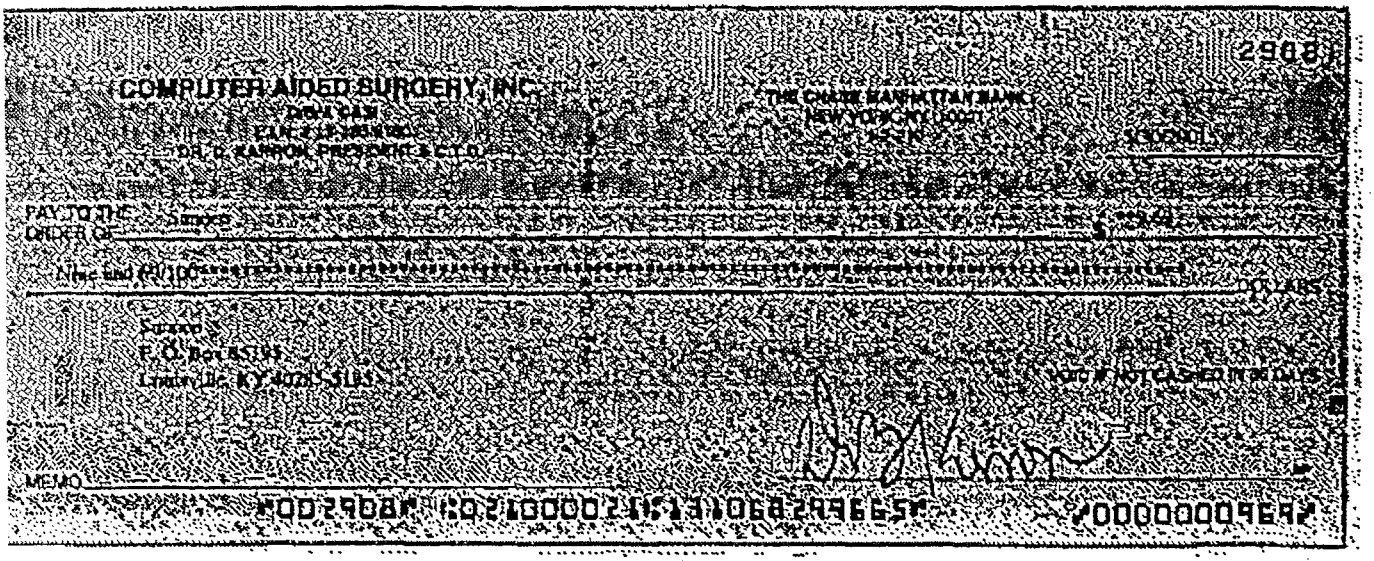




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0077679044 Posting date 01-JUN-01

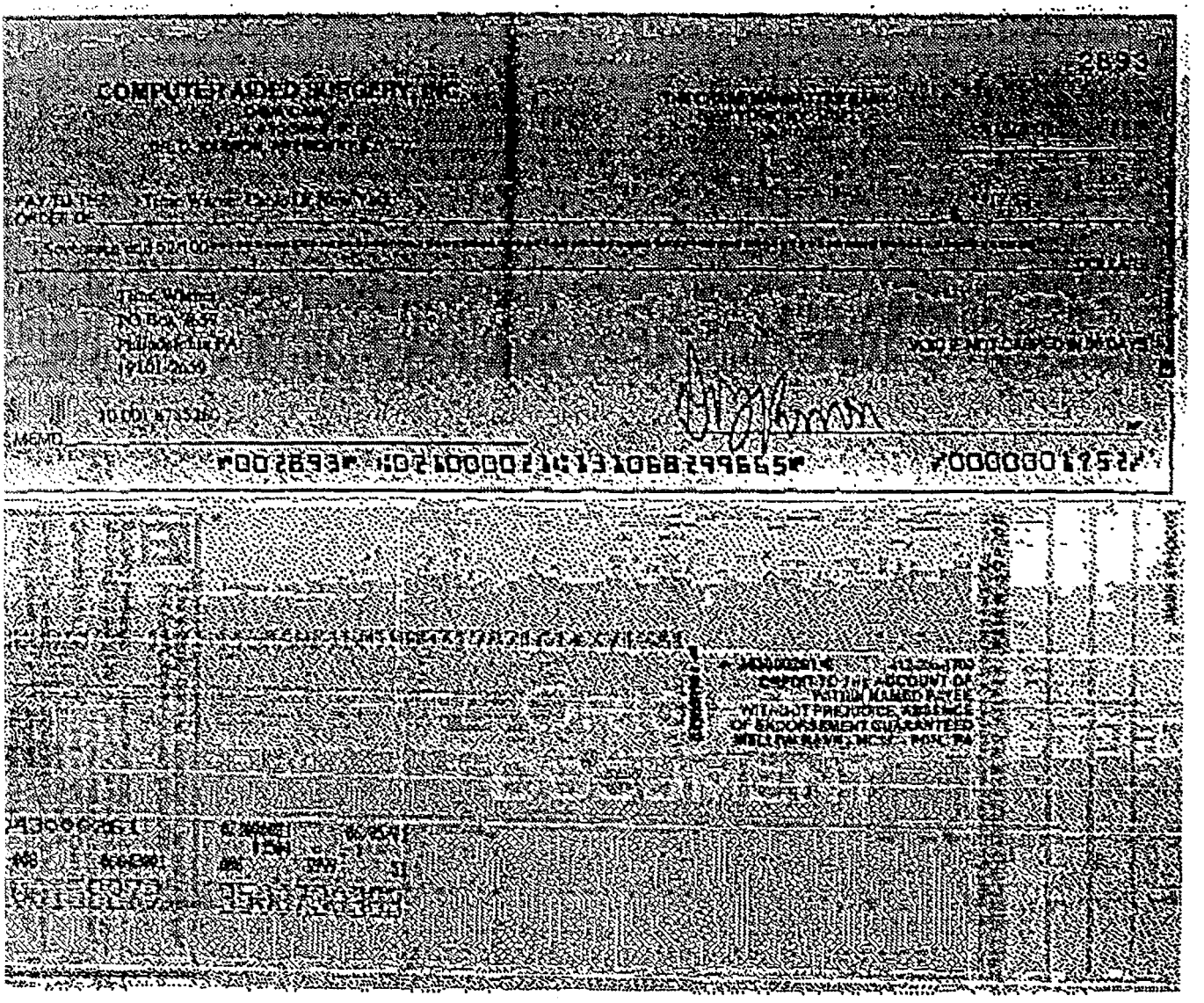


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034845491 Posting date 01-JUN-01

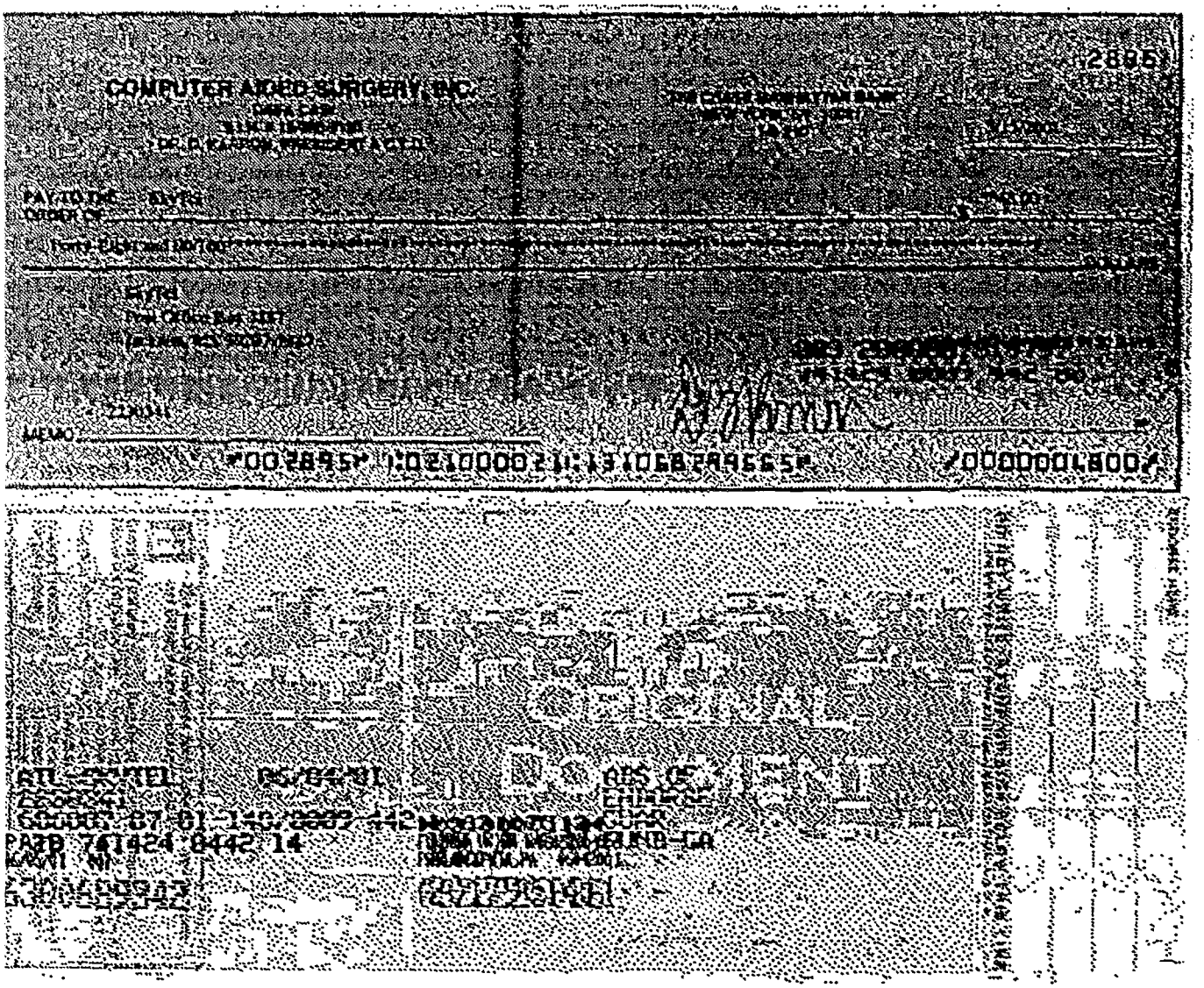


544798 856 370 CR PER TEST PAYEE HAS OF ENDOR
544792 GUARTD ALL RGTS RES 021000021
185 DDA323902847CHASE BNK/LDV (600) 533-9493
50114324693 55 WATER STREET NY NY 10041
340084549 1

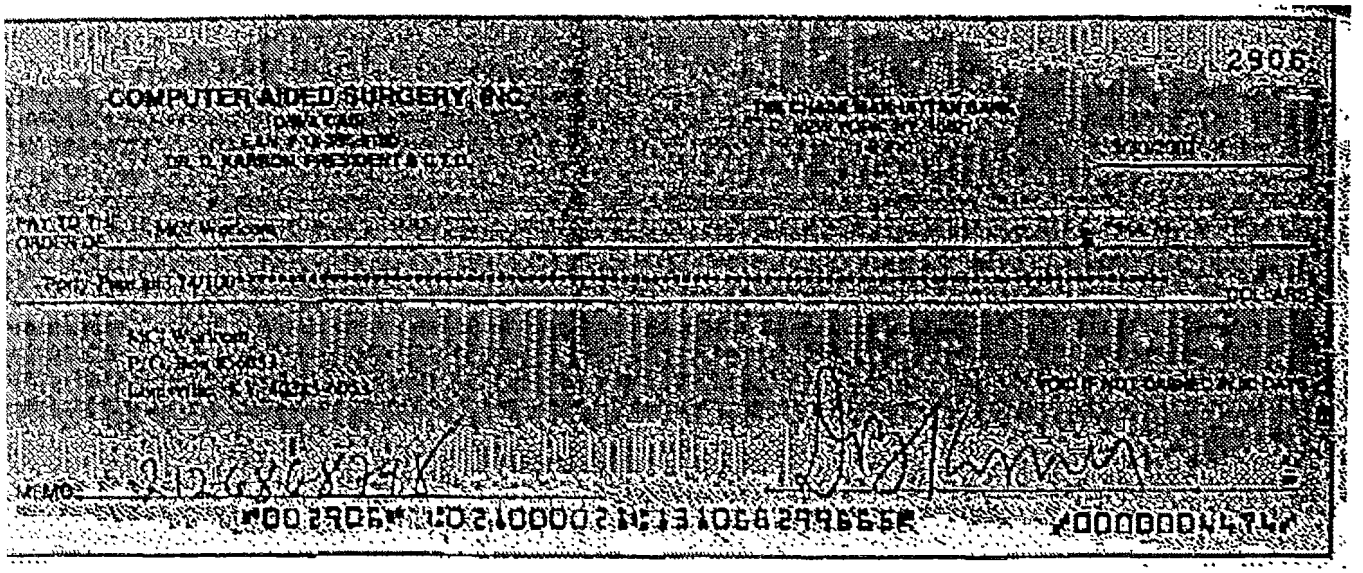
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035730383 Posting date 05-JUN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012524453 Posting date 05-JUN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034698933 Posting date 05-JUN-01

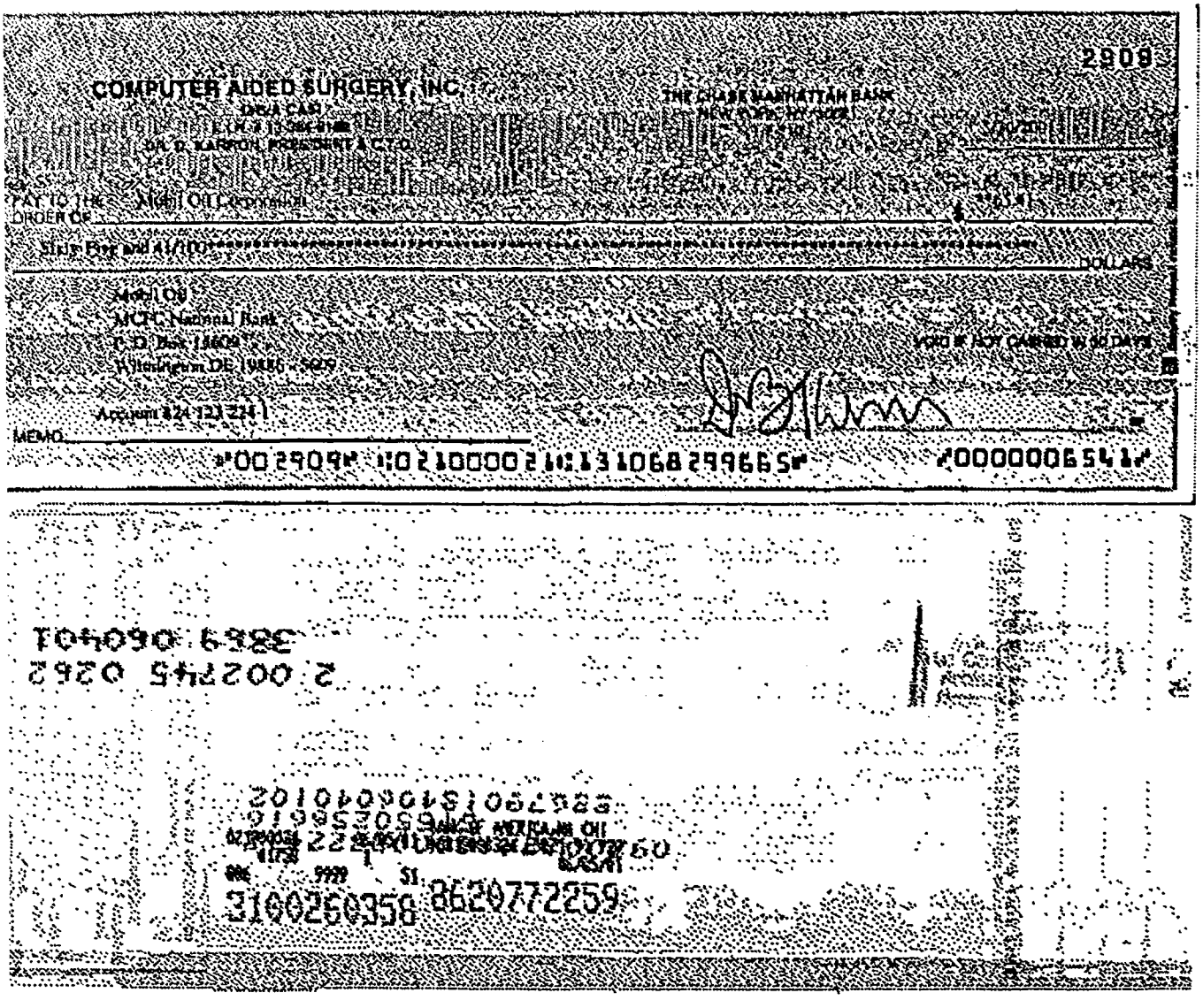


8293 124 44.74
⑈672853052⑆ 041124164 ⑈0⑈91 11

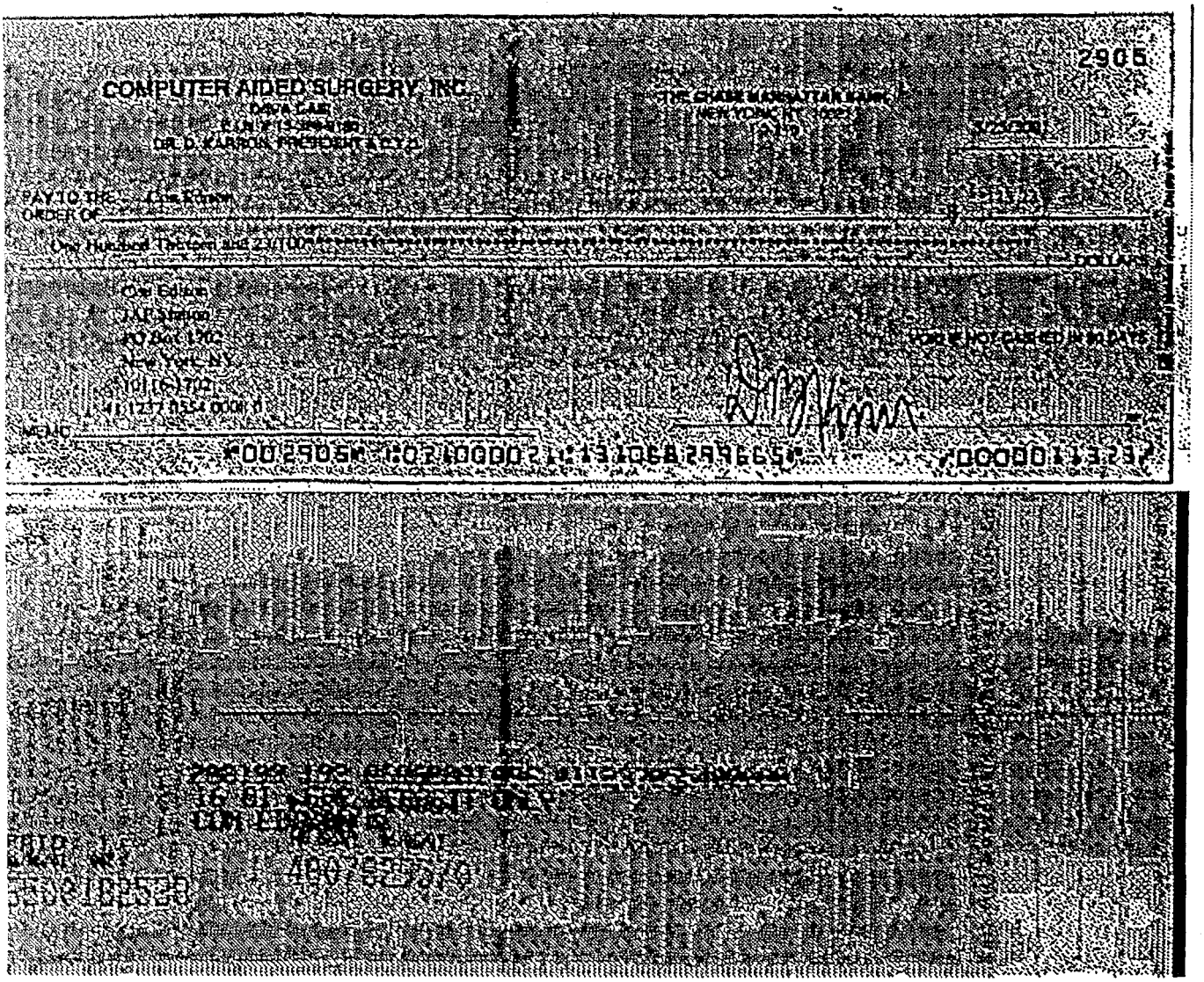
>041000124< 8203
CREDIT PAYEE ⑈8⑈3⑈ 12
NAT CITY CLEV OH
ONCIPRE 70 0248 002295

041000124 ⑈⑈⑈⑈⑈
⑈⑈3⑈ ⑈⑈⑈⑈⑈ ⑈⑈⑈⑈
NATIONAL CITY CL. ⑈⑈⑈ 9999 51

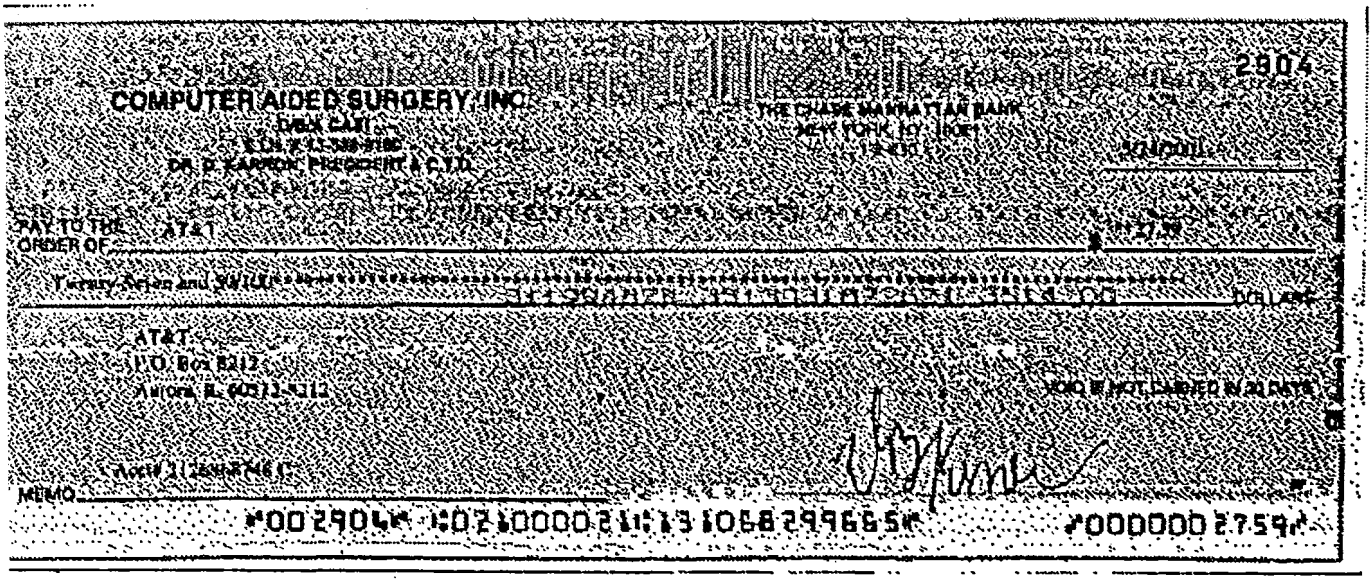
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031260358 Posting date 05-JUN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012612185 Posting date 06-JUN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032279110 Posting date 07-JUN-01



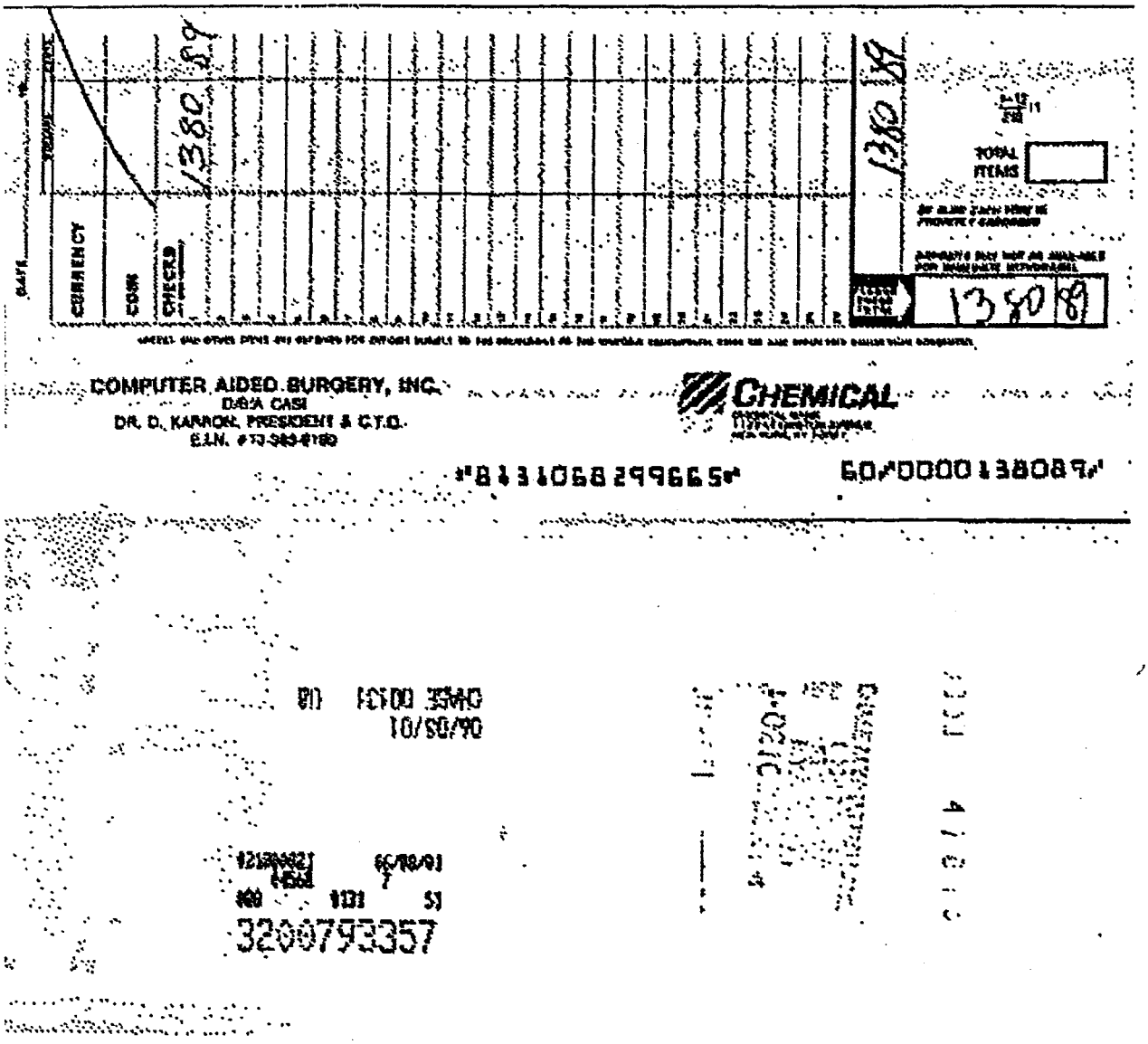
0710-0015-2

311994028 06-05-01

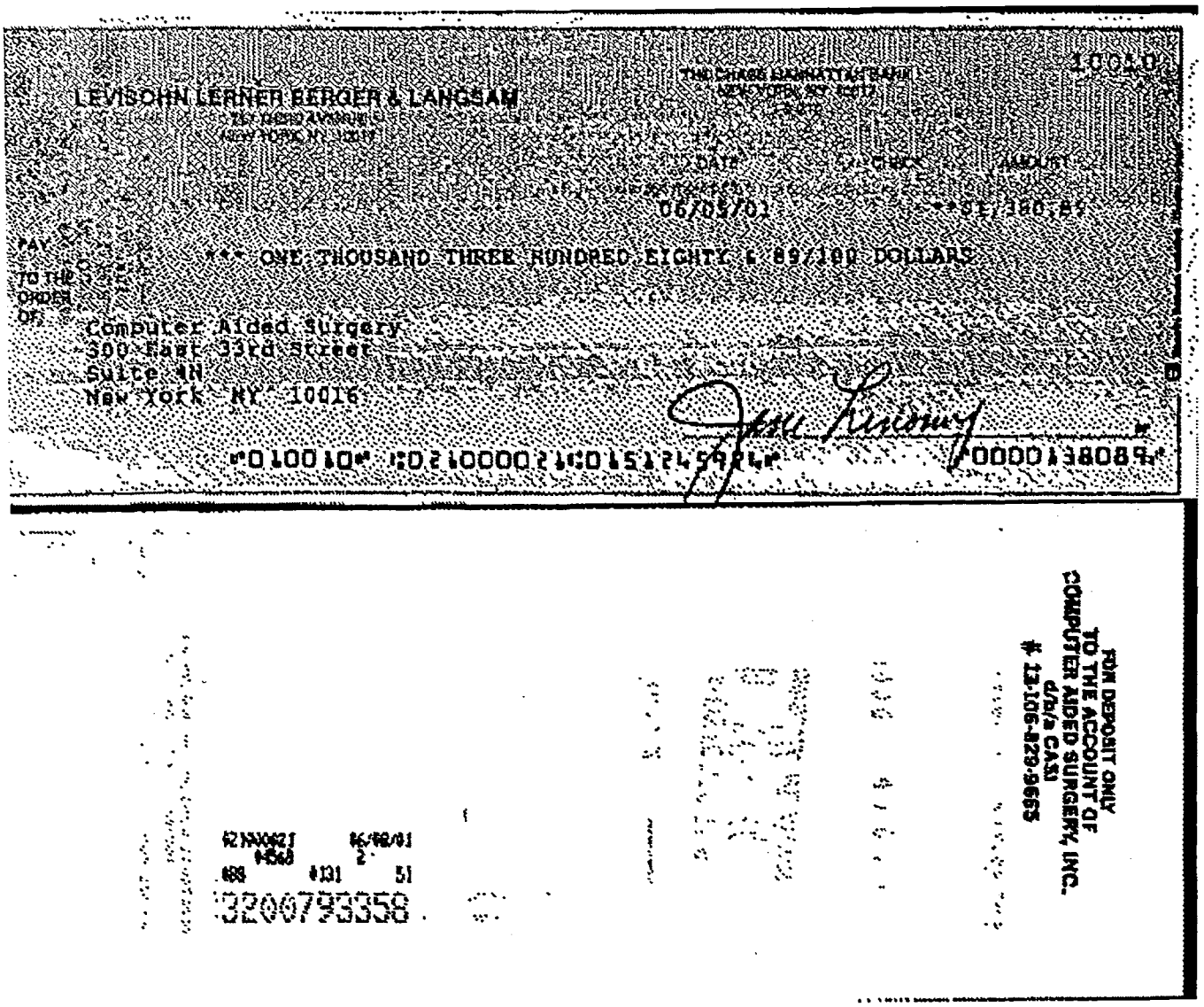
0557 145 068581 36412 26 1313863462681
1313863462681 3749 FOR DEPOSIT ONLY
031872621 0960 RA## AT&T NORTHERN TRUST
057 001 04 CHICAGO, IL ##7160132<

32002791 10

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032793357 Posting date 08-JUN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032793358 Posting date 08-JUN-01



LEVISOHN LERNER BERGER & LANGSAM

DATE 06/05/01 CHECK AMOUNT **$1,380.89

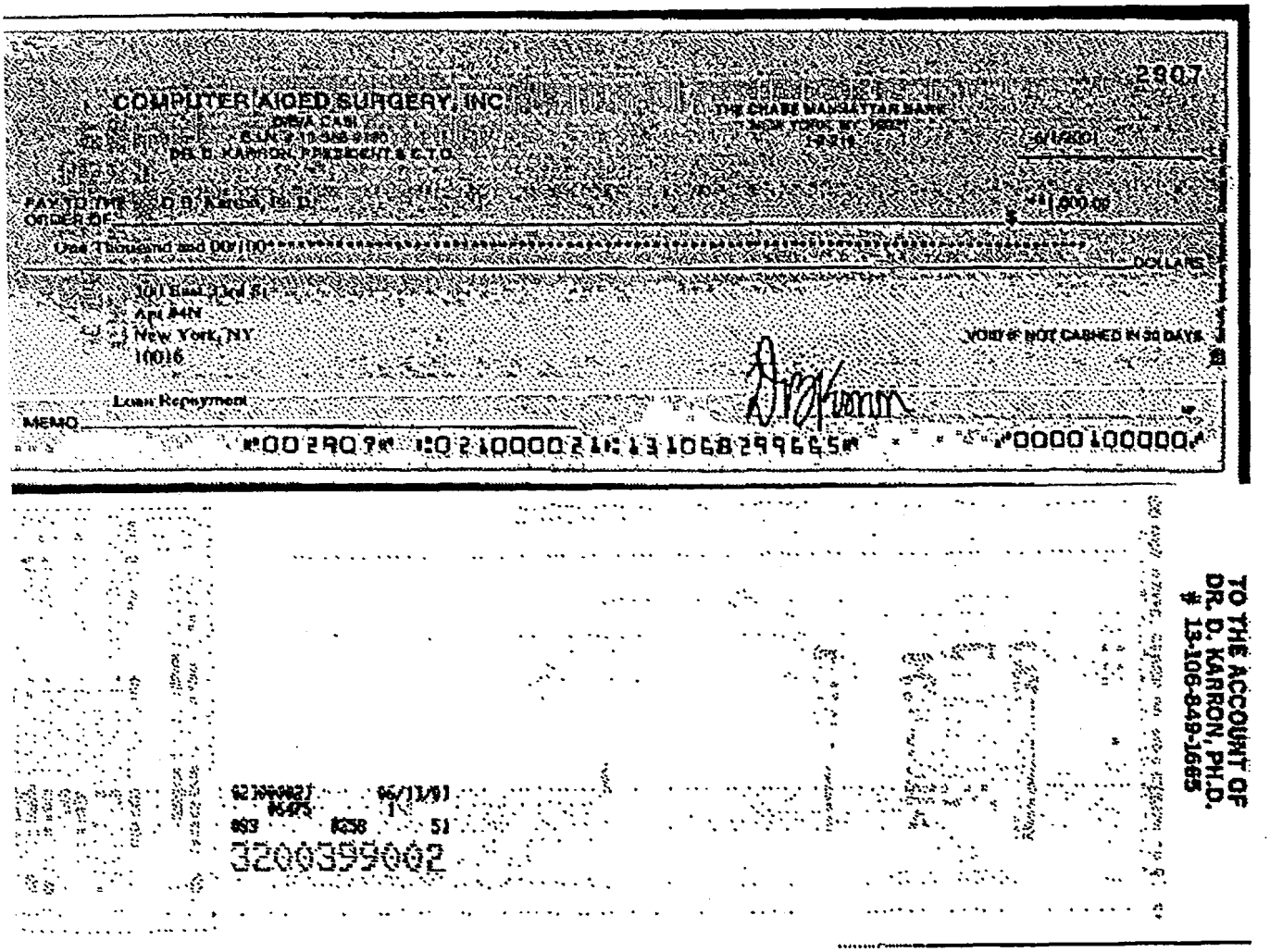
PAY TO THE ORDER OF *** ONE THOUSAND THREE HUNDRED EIGHTY & 89/100 DOLLARS

Computer Aided Surgery
300 East 33rd Street
Suite 4N
New York NY 10016

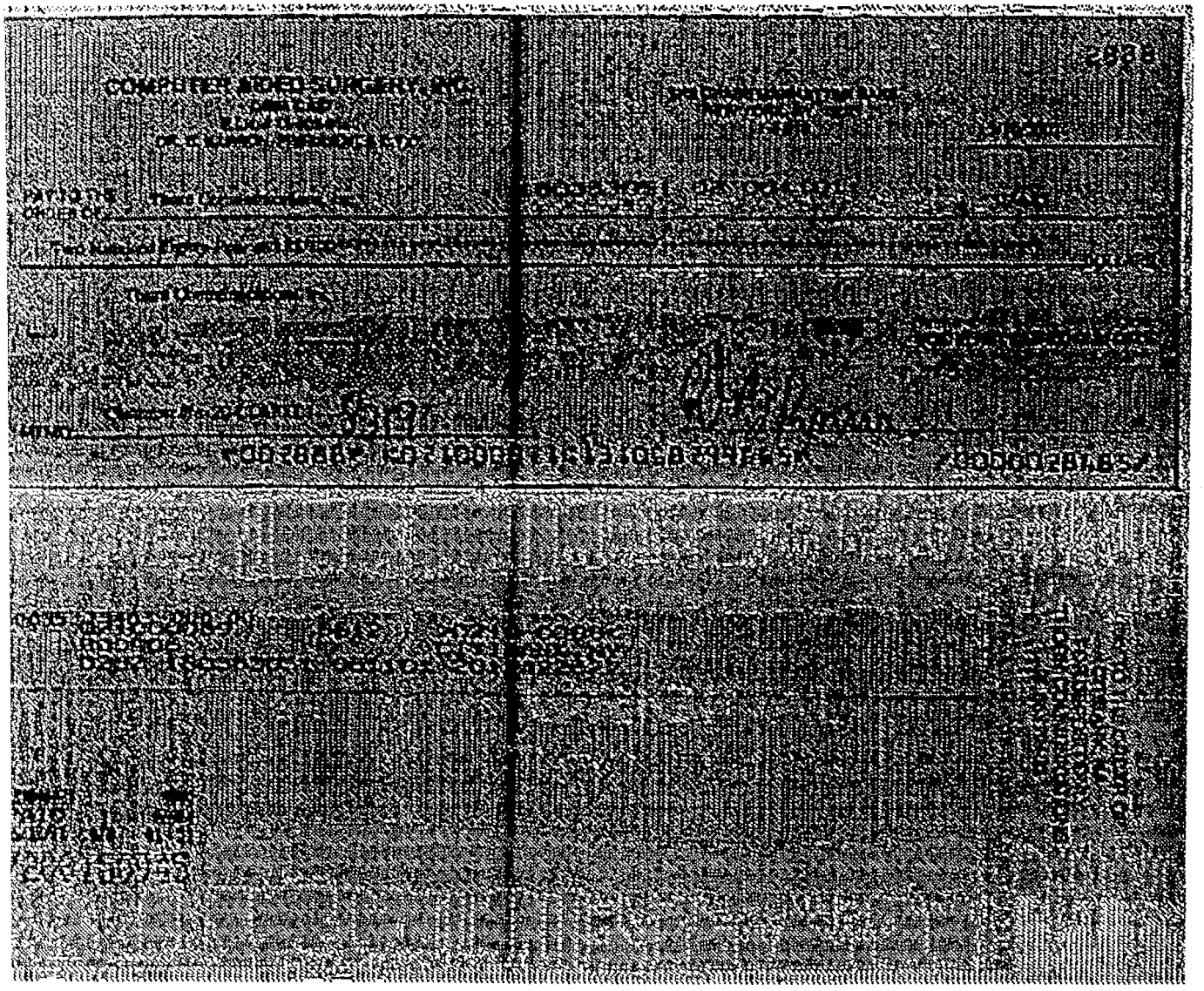
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-106-829-9663

3200793358

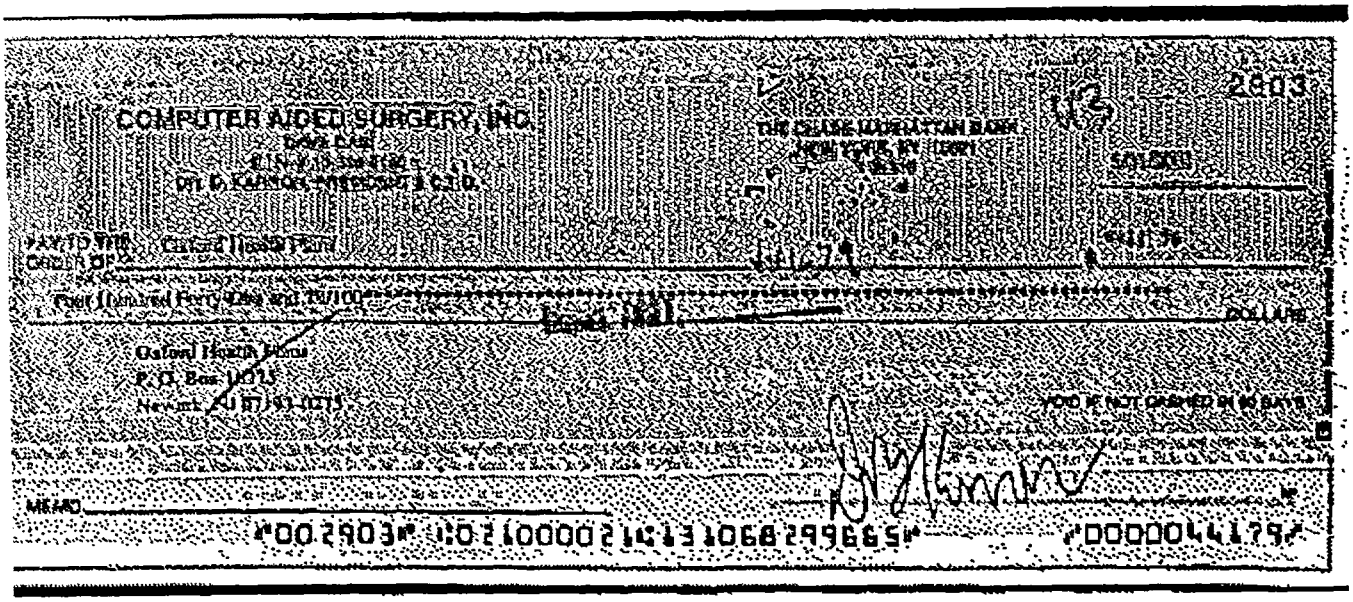
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032399002 Posting date 11-JUN-01

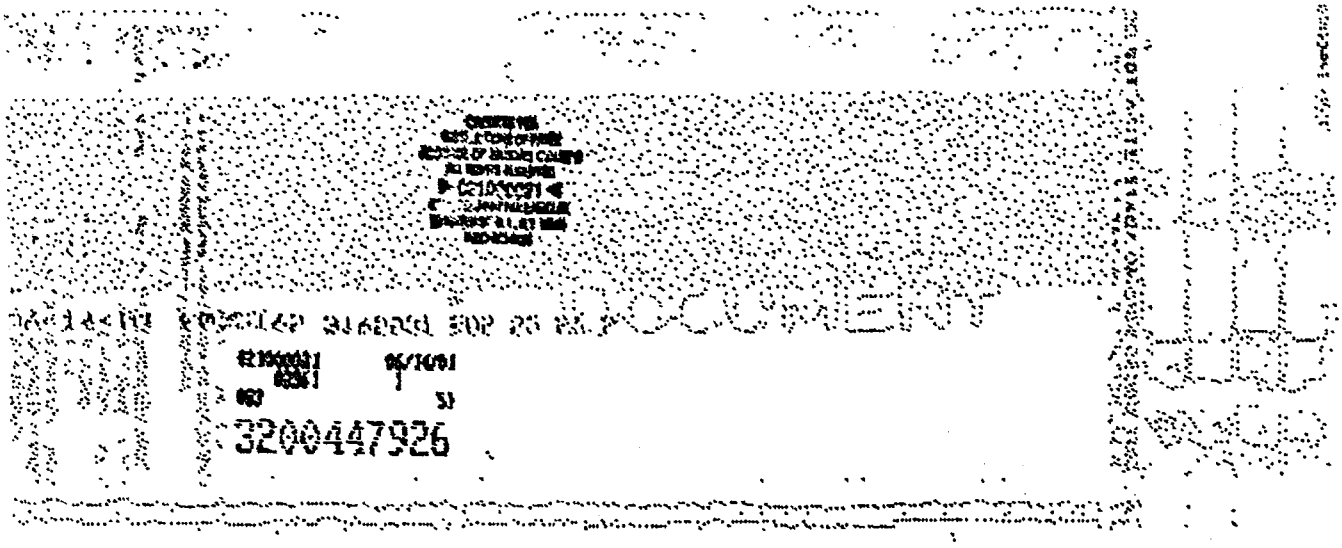


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0072150945 Posting date 12-JUN-01

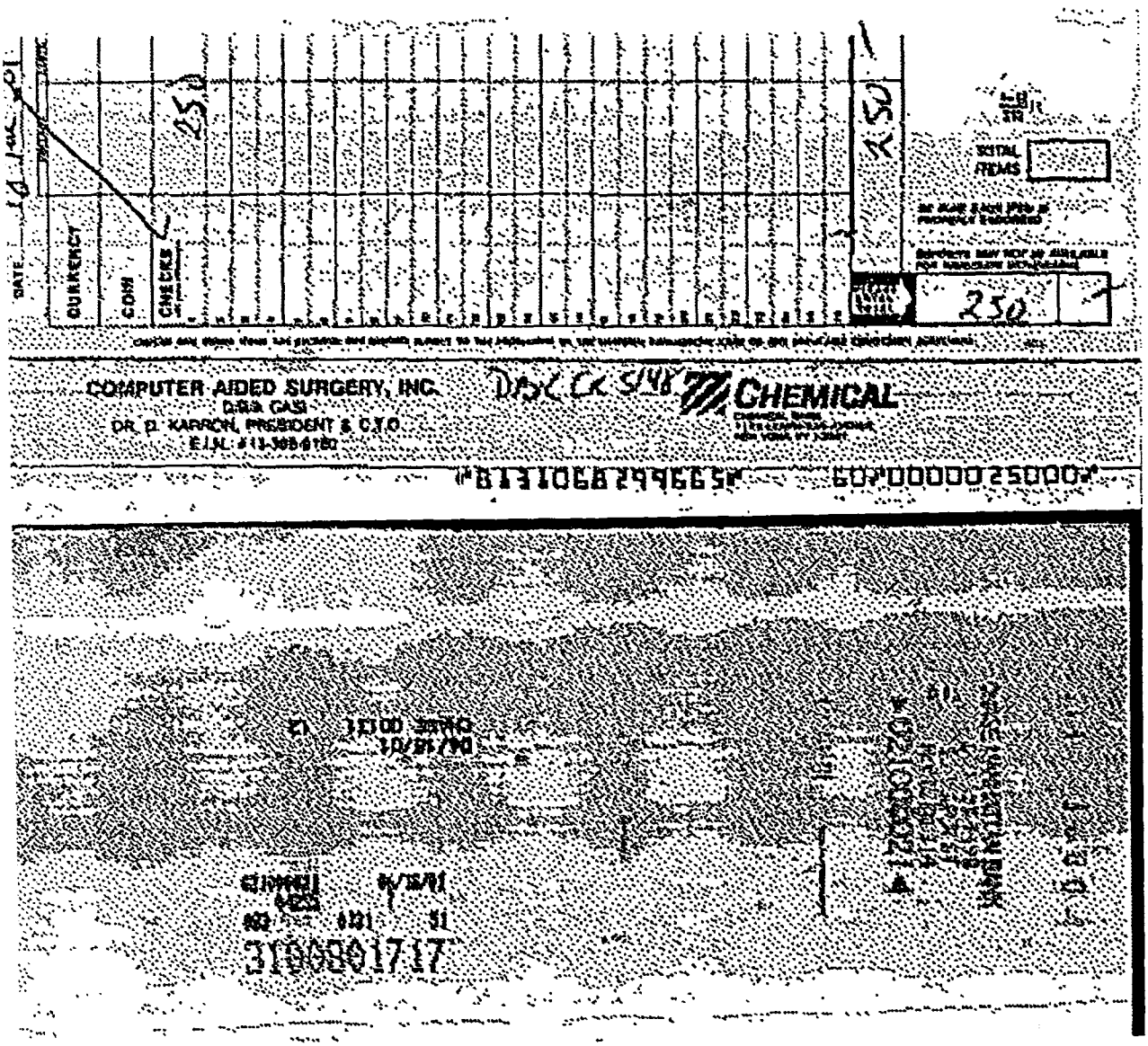


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032447926 Posting date 14-JUN-01

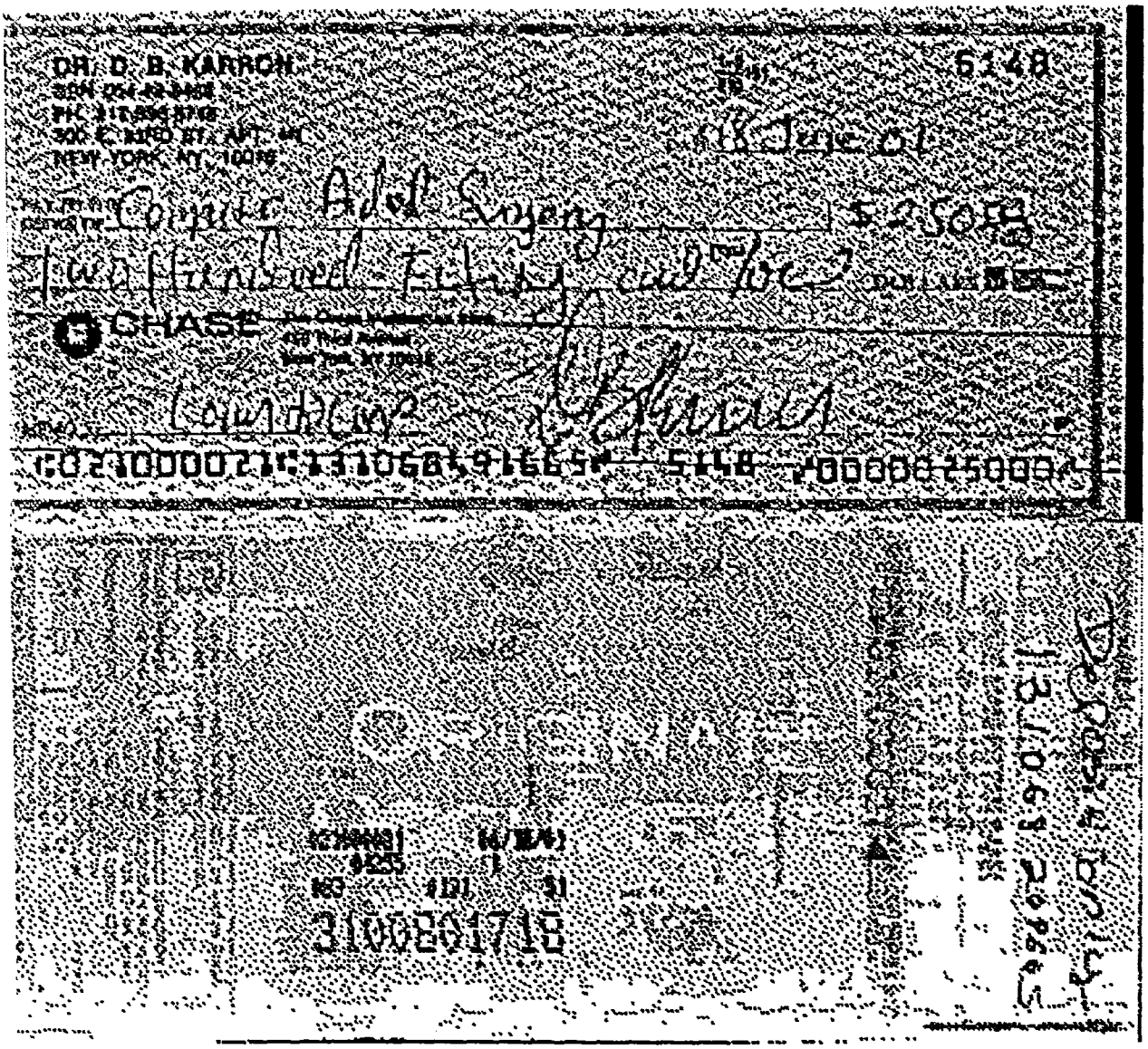




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031801717 Posting date 18-JUN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031801718 Posting date 18-JUN-01



131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 8

IMPORTANT NOTICE

Effective August 15, 2001, the following changes will occur on your Business Banking Checking, Business Banking Checking with Interest, Flat Fee Checking, Business Money Market, Business Savings or Business Passbook Savings Accounts.

1. The fee for Checks or Electronic Debits Returned Against Insufficient Funds will be $30.00.
2. All Incoming Funds Transfers will be $15.00.

Please refer to the Schedule of Business Accounts and Services for all other fees.

Important Information

Your combined Business Banking balances in June totaled $491.93.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		279.18
Deposits and Credits	4	1,962.90
Withdrawals and Debits	3	889.96
Checks Paid	8	1,265.49
Ending Balance		**86.63**

Deposits and Credits

Date	*Description*	*Amount*
07/02	ATM / Quick Drop Deposit	1,000.00
07/11	Deposit	312.90
07/13	Deposit	250.00
07/23	Deposit	400.00
Total		**1,962.90**

Withdrawals and Debits

Date	*Description*	*Amount*
07/02	Chase Sbfs Line Payment 070201 71092305018921	772.73
07/02	Analysis Fee For The Month Of June	24.20
07/06	Con Edison Intell Ck 070601 411237055400080	93.03
Total		**889.96**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
2910	07/03	250.00	2912	07/18	441.79	2914	07/23	35.33
2911	07/13	37.17	2913	07/16	98.25	2915	07/23	36.44

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

2916	07/23	200.00	2919*	07/23	166.51

Total (8 checks) **1,265.49**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
07/02	482.25	07/11	452.12	07/18	124.91
07/03	232.25	07/13	664.95	07/23	86.63
07/06	139.22	07/16	566.70		

Analysis Fee Explanation

An Analysis Fee of $ 24.20 was charged to your account on 07/02 based on your activity and balances during the period 06/01 - 06/30. Below is a summary of your activity in the following account(s): 131-0682996-65

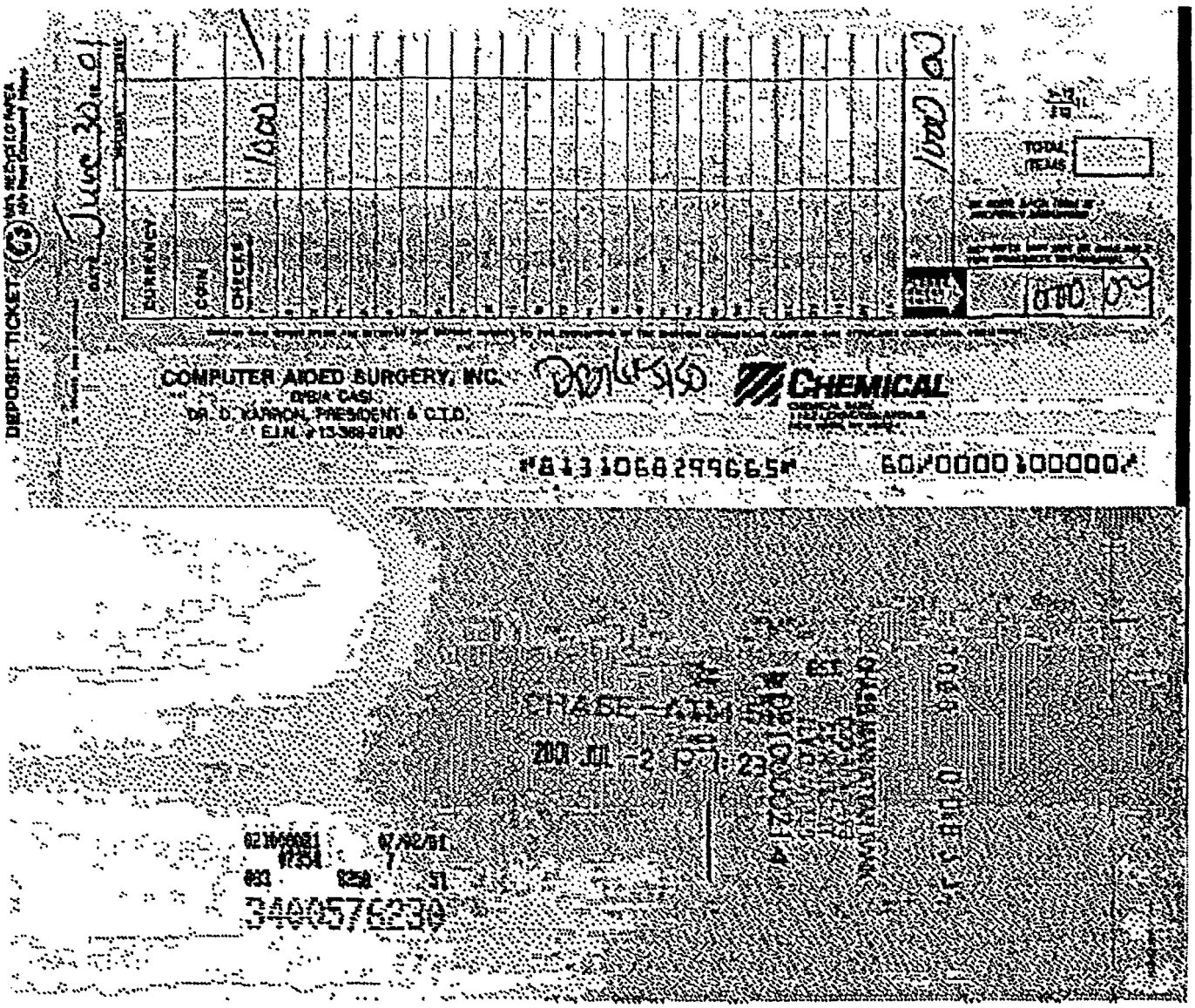
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	12	$ 0.20	2.40
Deposit Ticket	2	$ 0.20	0.40				

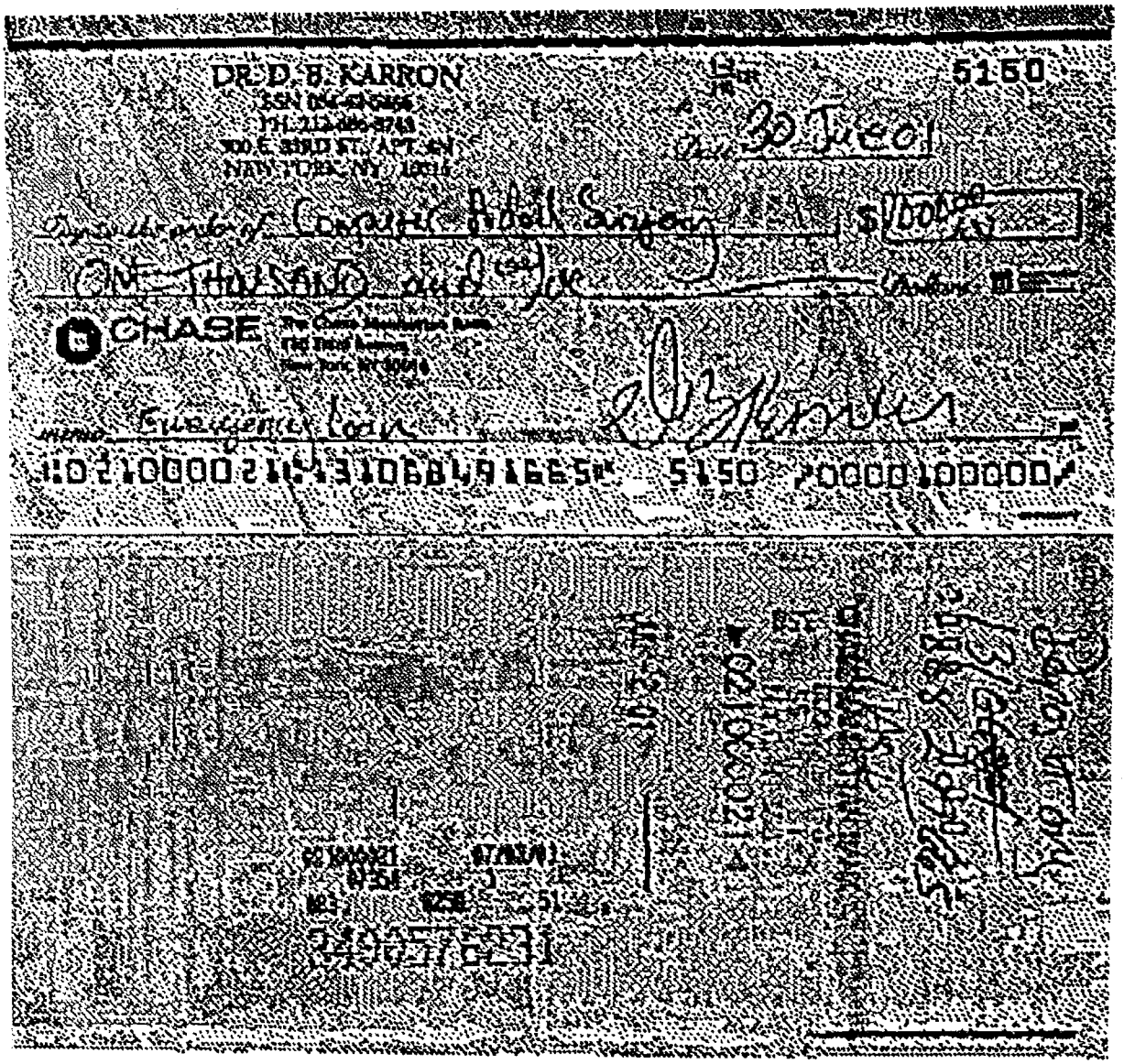
Total Itemized Service Charges	3.20
Monthly Maintenance Charge	21.00
Analysis Fee for June	**24.20**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

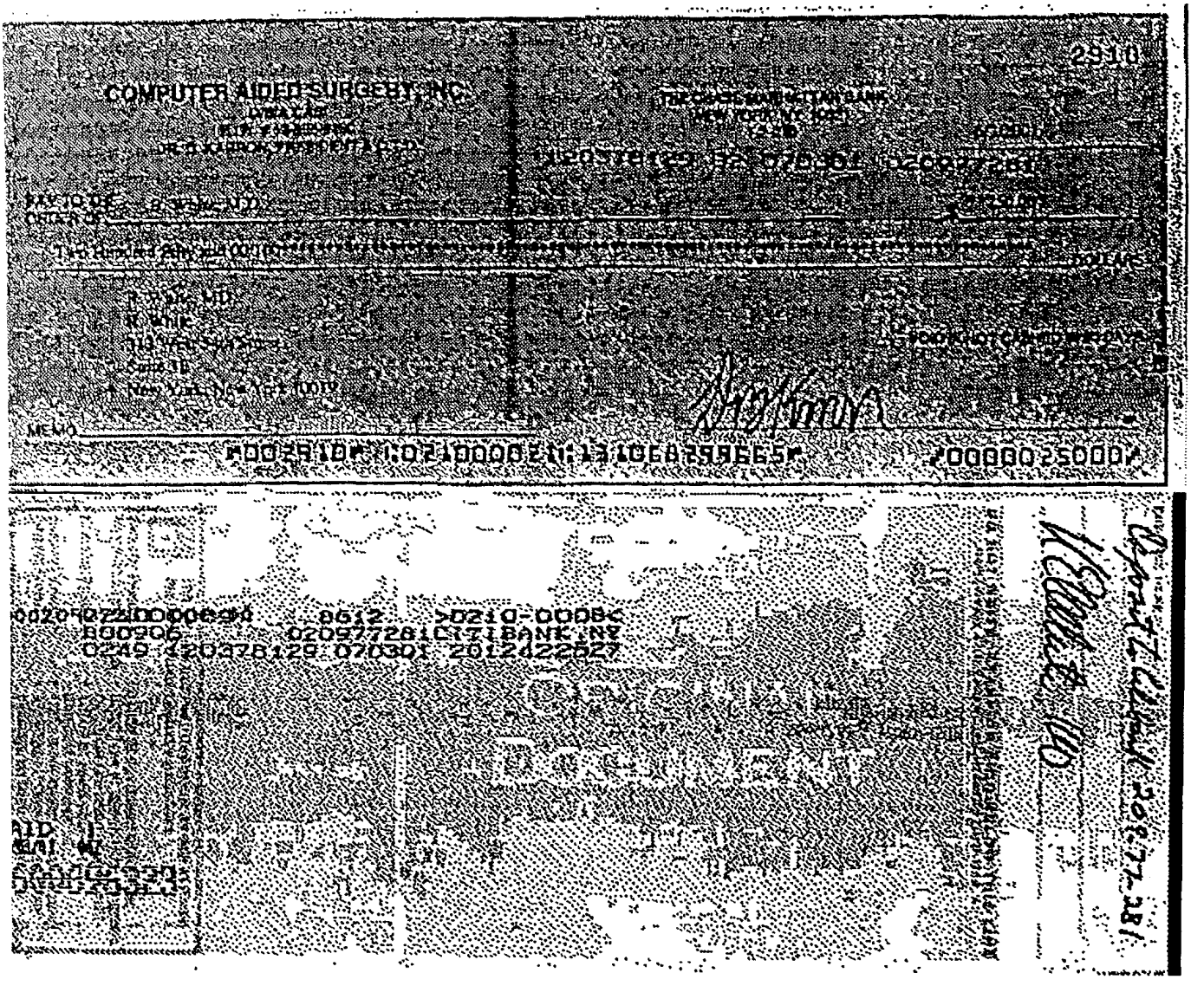
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034576230 Posting date 02-JUL-01



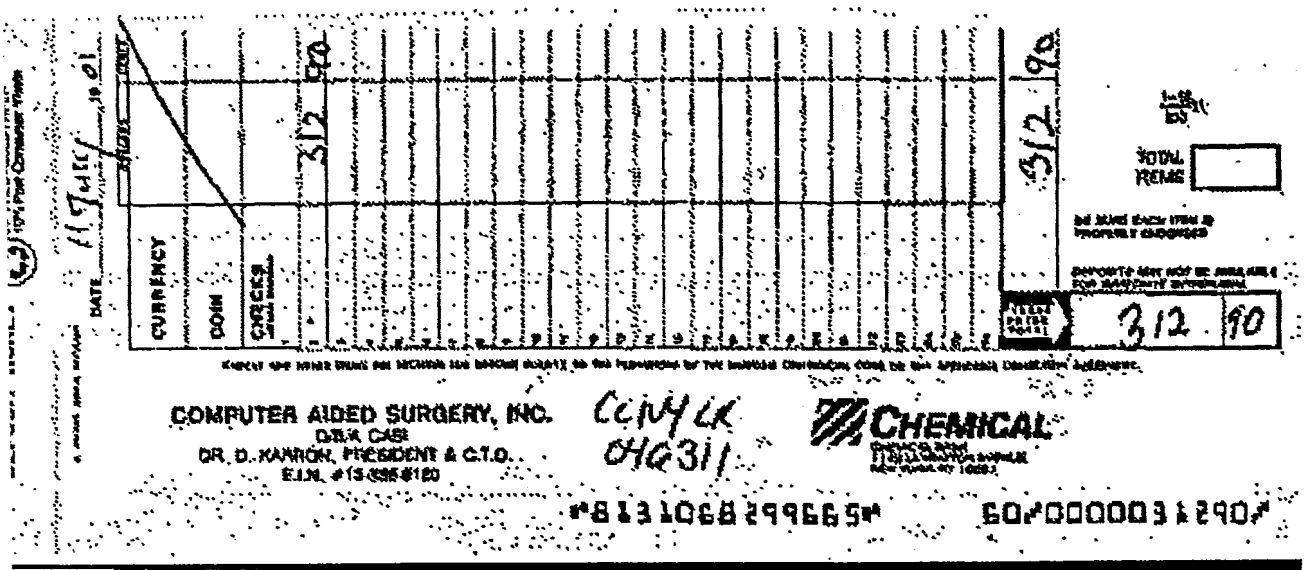
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034576231 Posting date 02-JUL-01

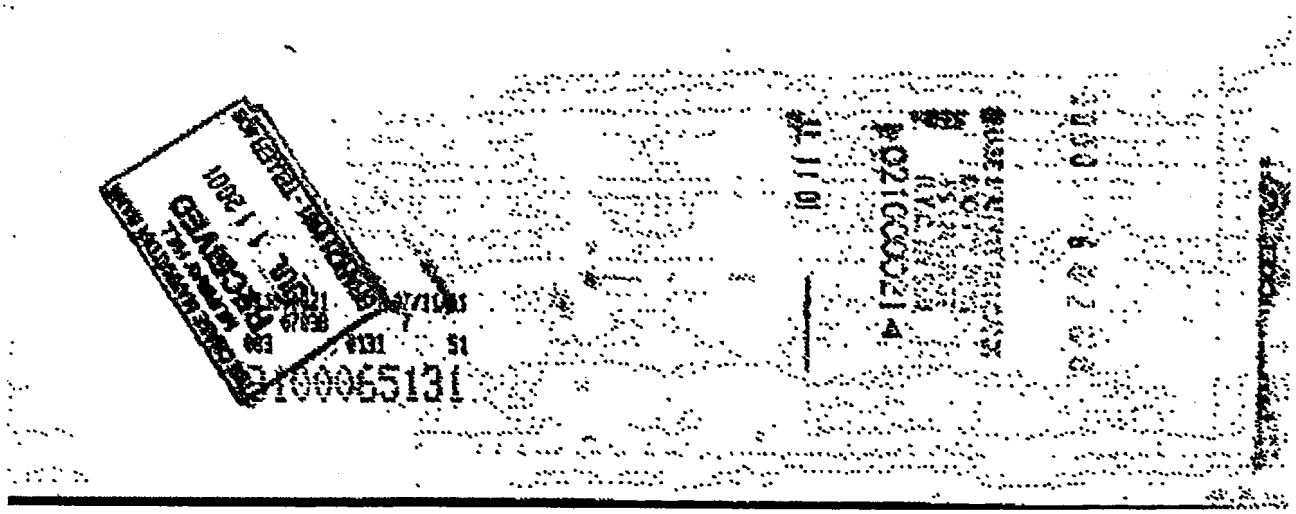


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012832625 Posting date 03-JUL-01

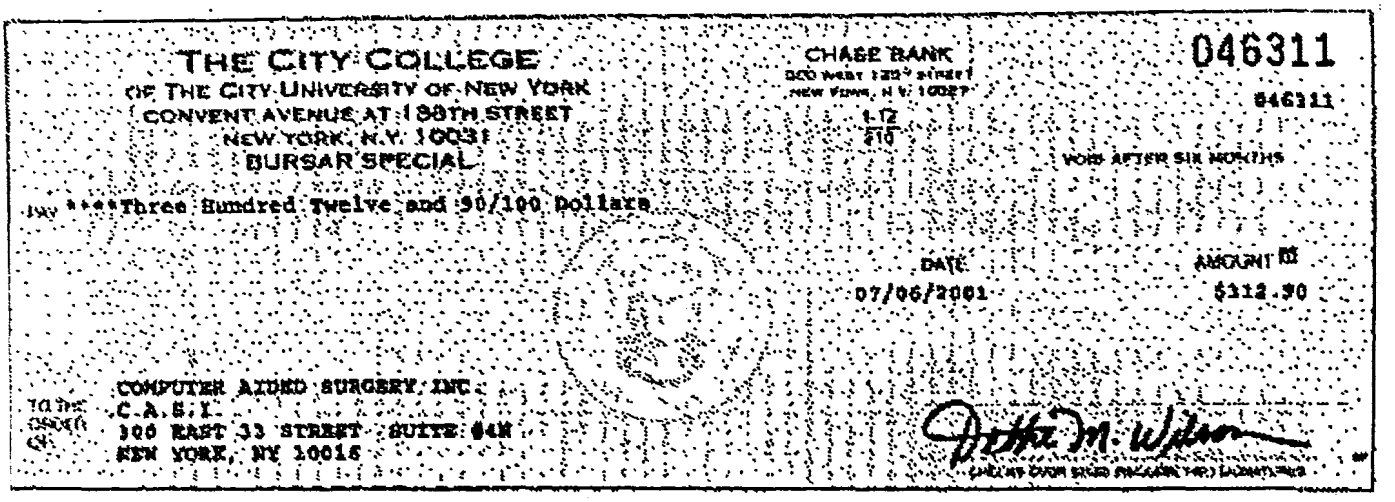


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031065131 Posting date 11-JUL-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031065132 Posting date 11-JUL-01



THE CITY COLLEGE
OF THE CITY UNIVERSITY OF NEW YORK
CONVENT AVENUE AT 138TH STREET
NEW YORK, N.Y. 10031
BURSAR SPECIAL

CHASE BANK
NEW YORK, N.Y. 10022

046311

046311

VOID AFTER SIX MONTHS

PAY ****Three Hundred Twelve and 90/100 Dollars

DATE 07/06/2001

AMOUNT $312.90

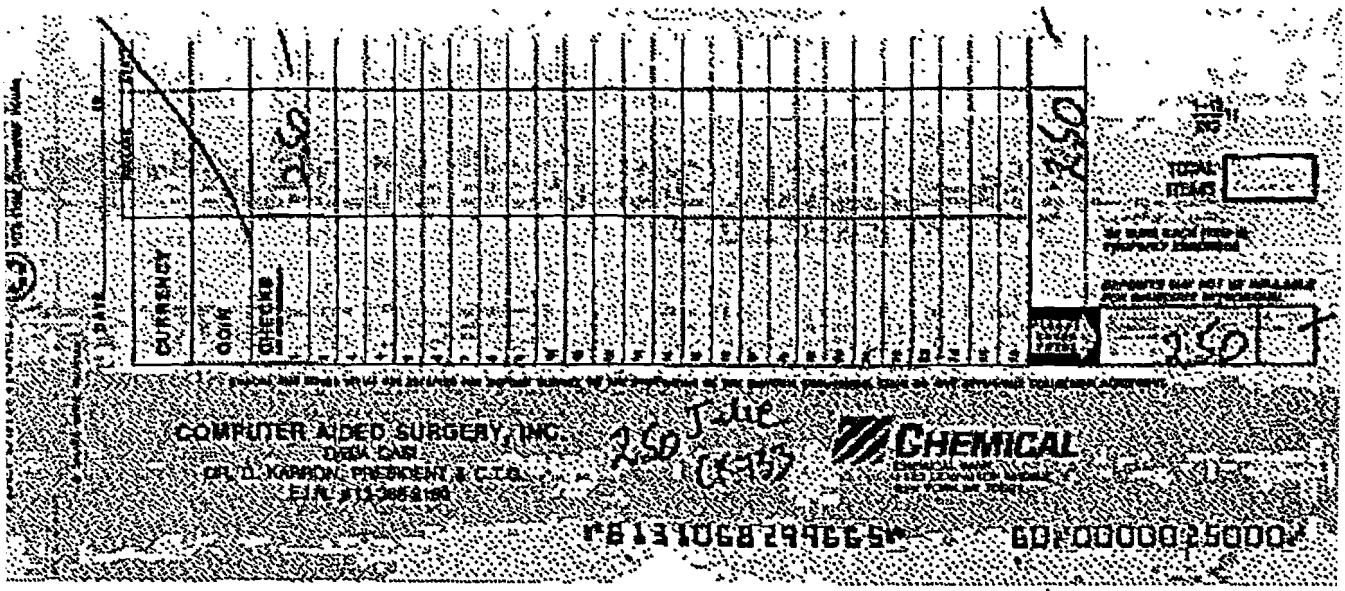
TO THE ORDER OF
COMPUTER AIDED SURGERY, INC
C.A.S.I.
300 EAST 33 STREET SUITE 6KN
NEW YORK, NY 10016

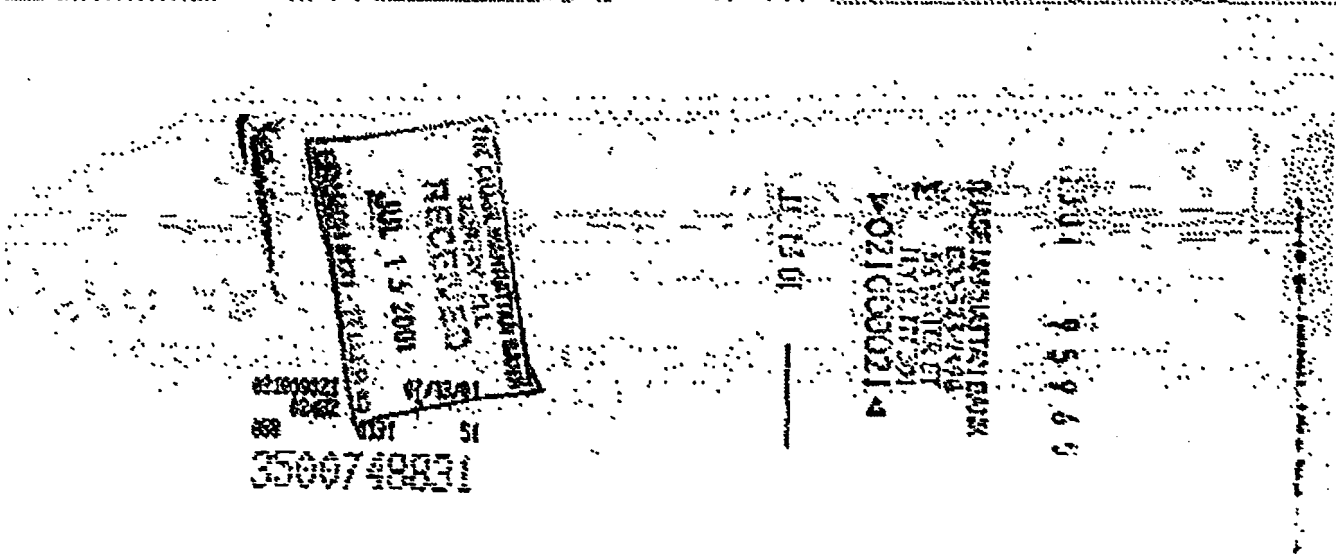
⑈046311⑈ ⑆021000021⑆ 810-56500⑈ ⑈0000031290⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI

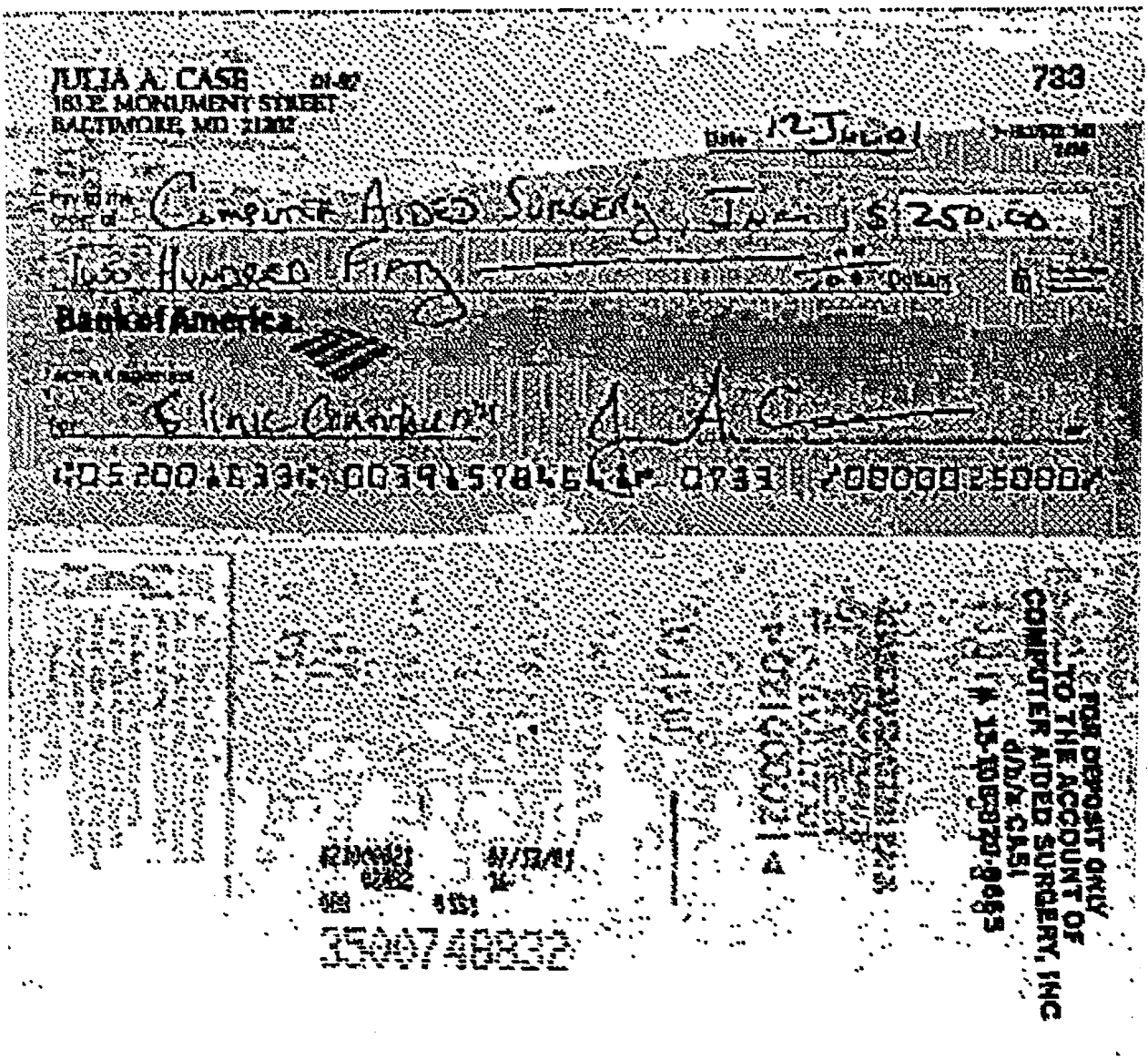
310065132

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035748831 Posting date 13-JUL-01

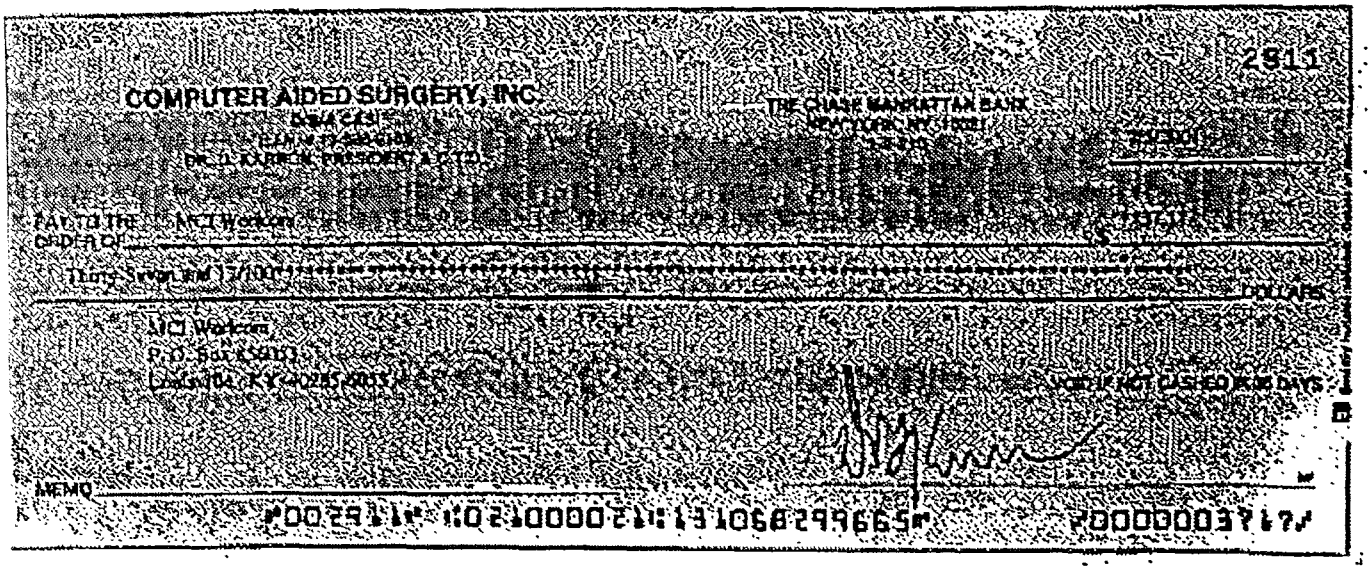




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035748832 Posting date 13-JUL-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035609409 Posting date 13-JUL-01

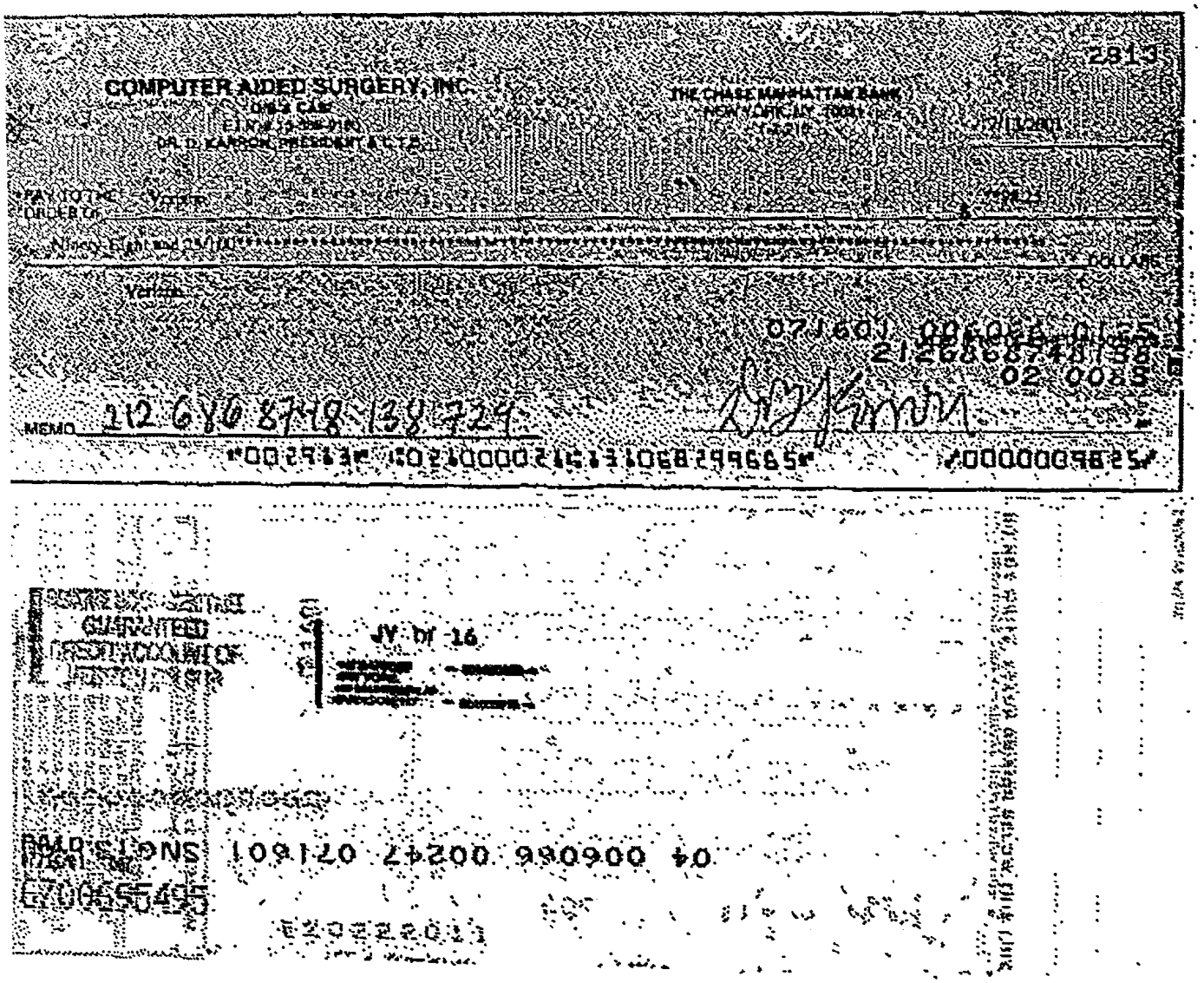


8205 229 37.17
0967263652 0100094734 071201 11

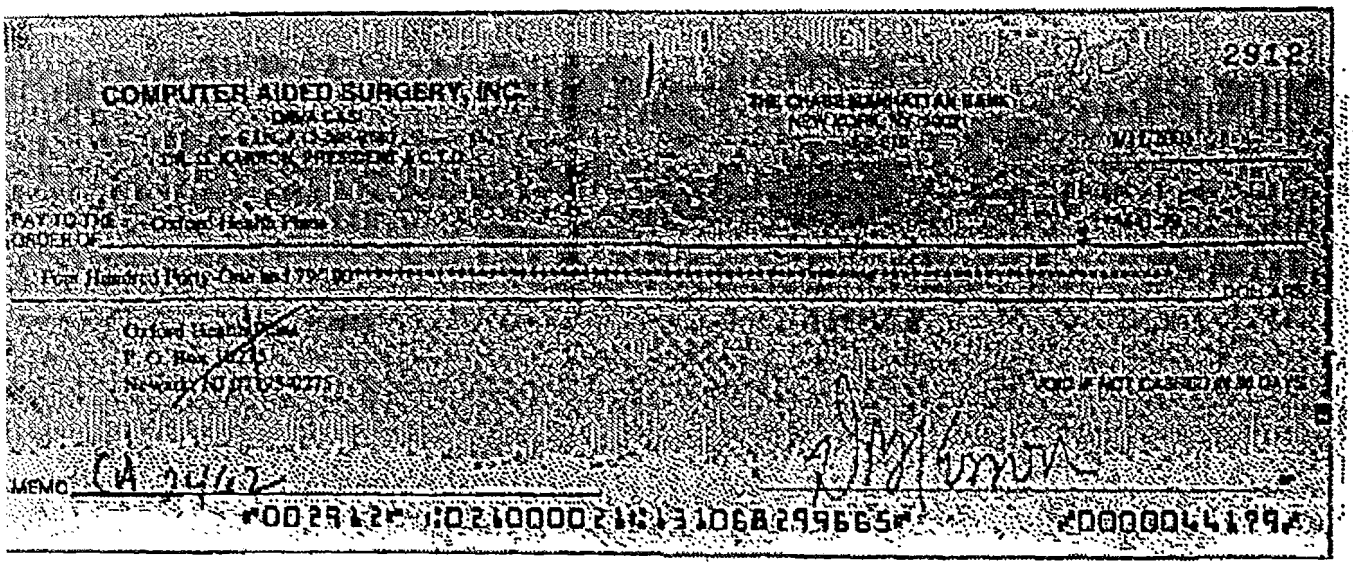
>041000124< 8205
CREDIT PAYEE BK#31 12
NAT CITY CLEV OH
OHIOPRE 70 0456 002295

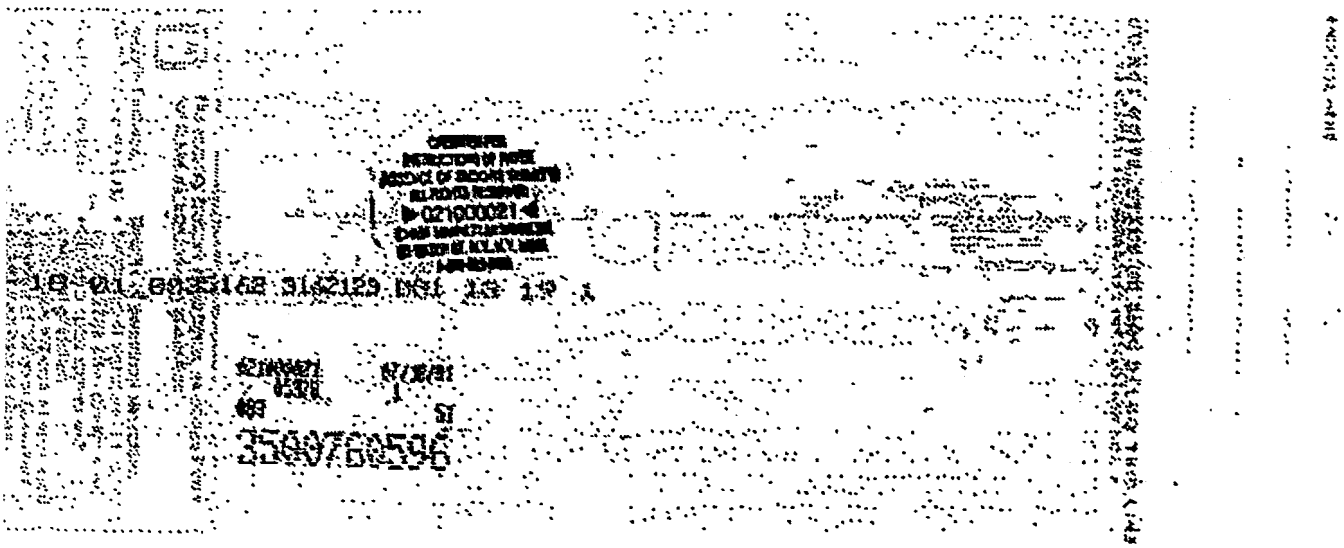
041000124
BK31 07/12/01
NATIONAL CITY CLE OH
32821332
07/12/01
9999 SI
3500609409

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012703909 Posting date 16-JUL-01

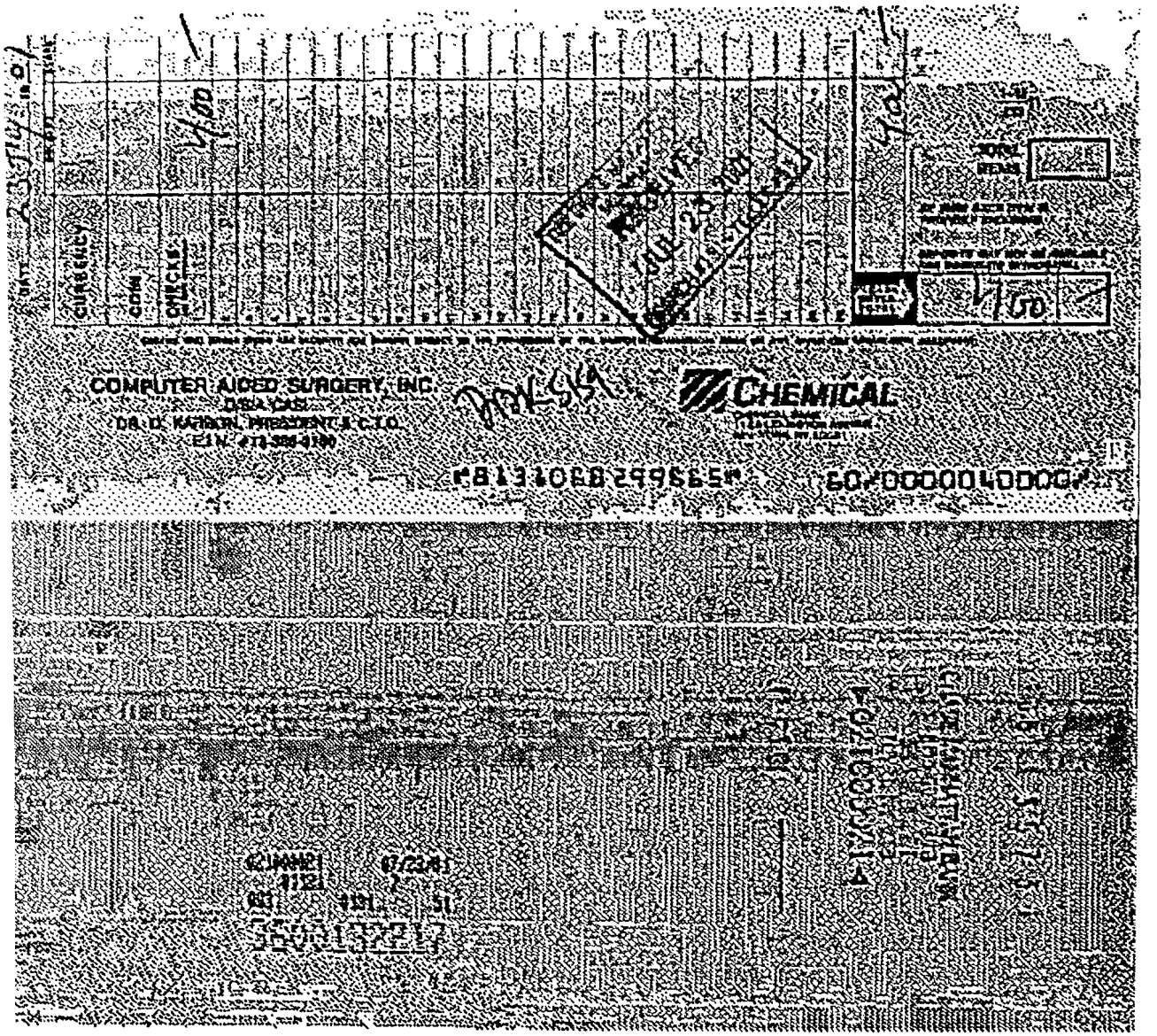


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035760596 Posting date 18-JUL-01

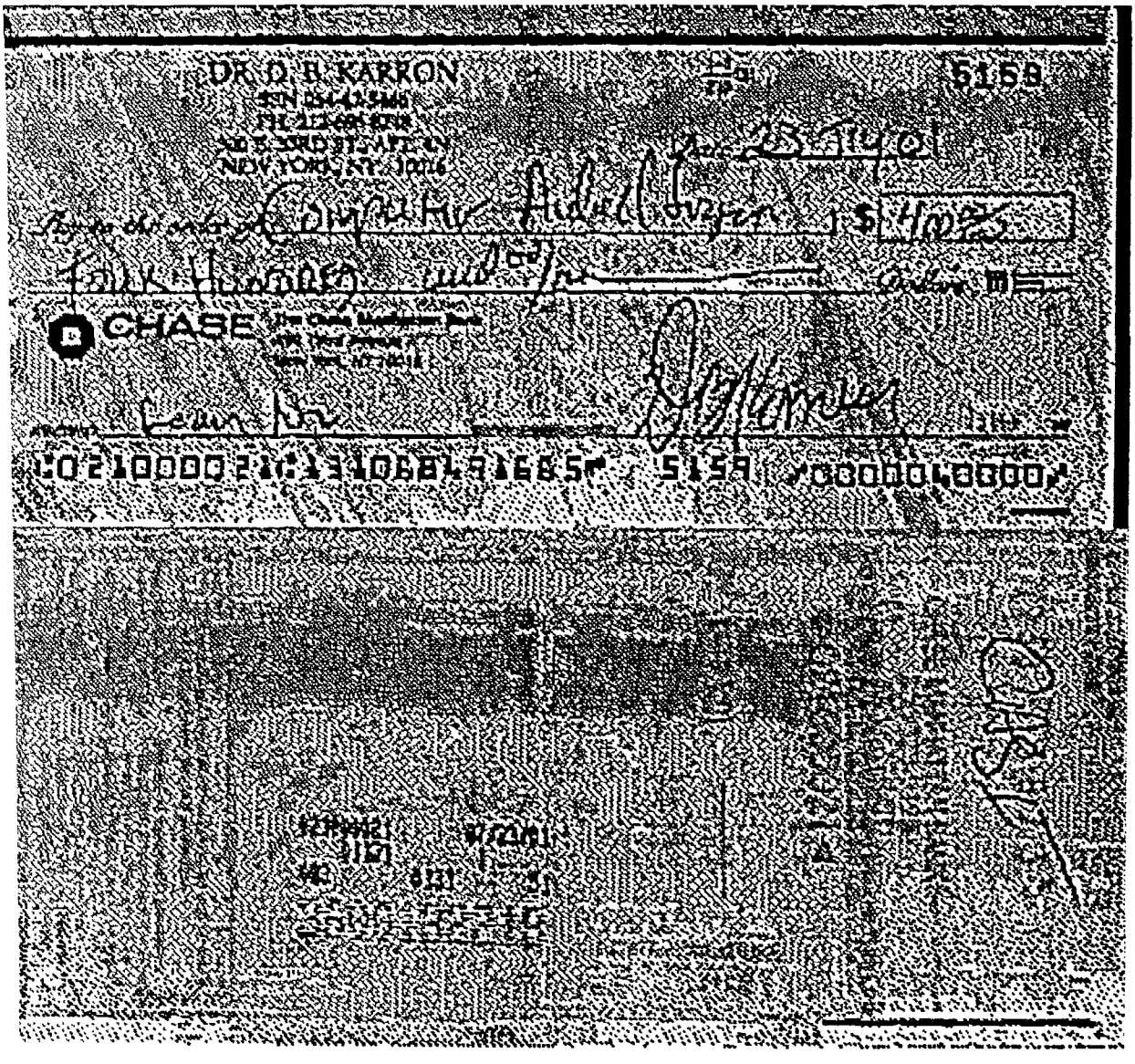




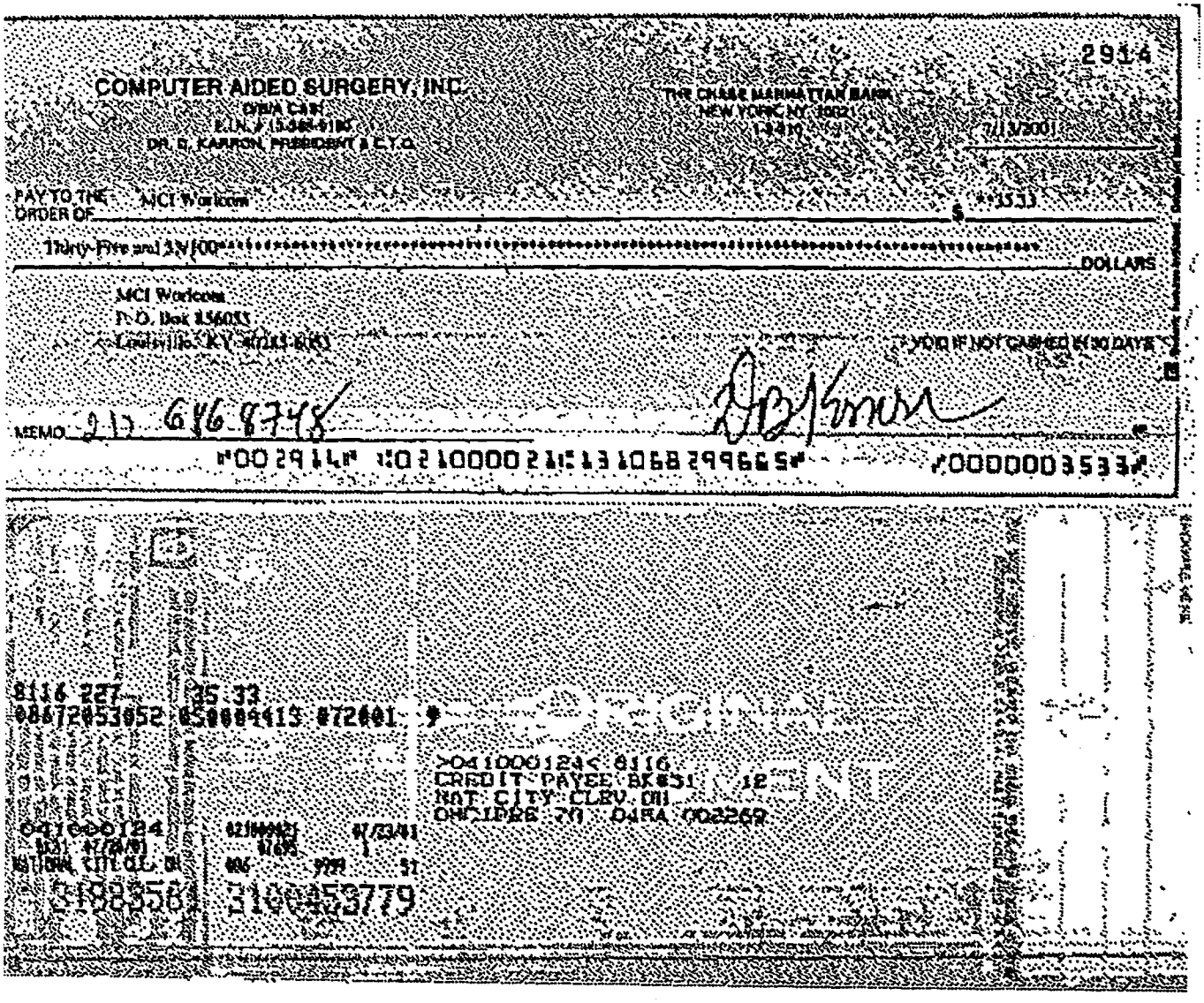
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036132217 Posting date 23-JUL-01



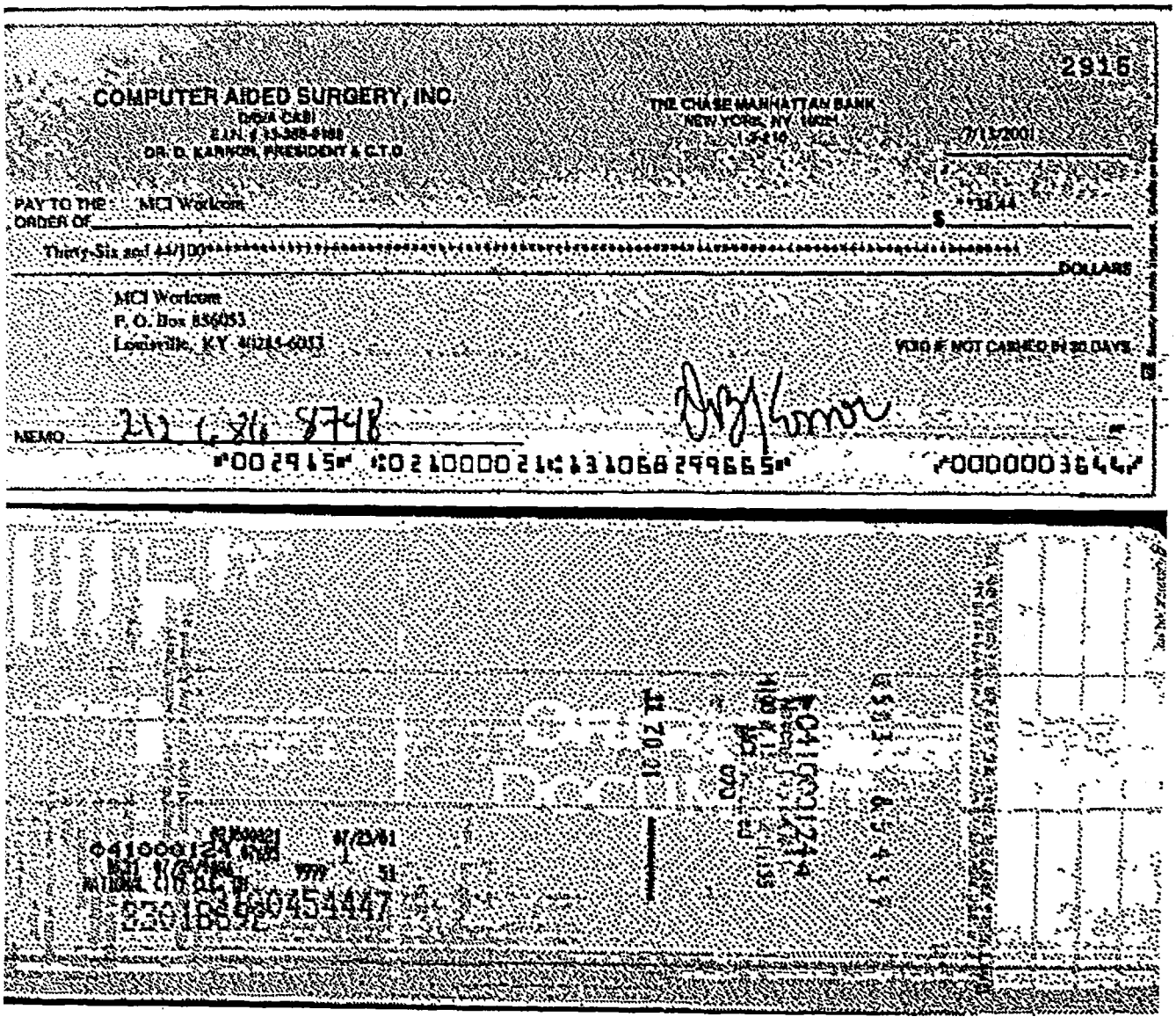
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036132218 Posting date 23-JUL-01



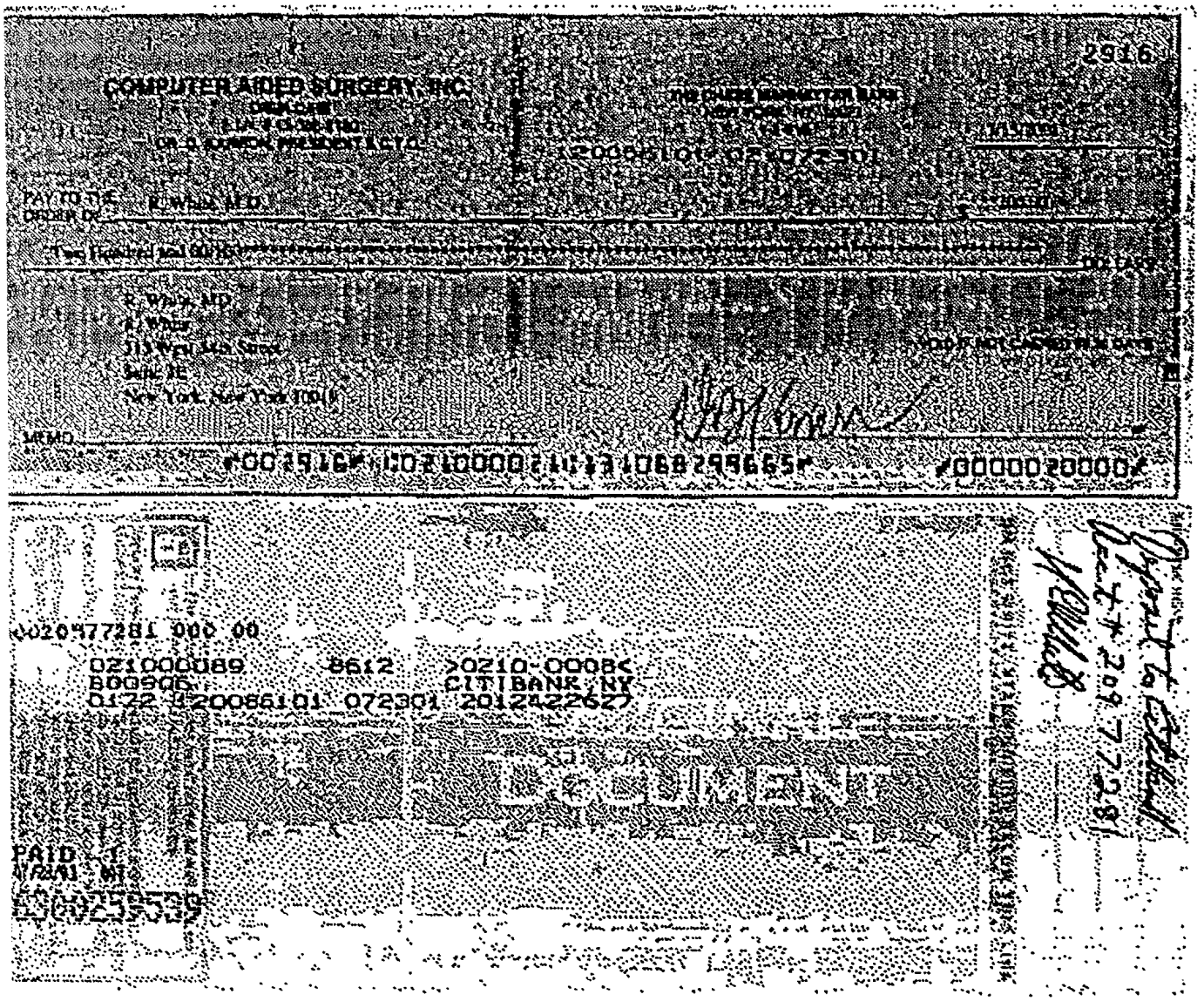
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031453779 Posting date 23-JUL-01



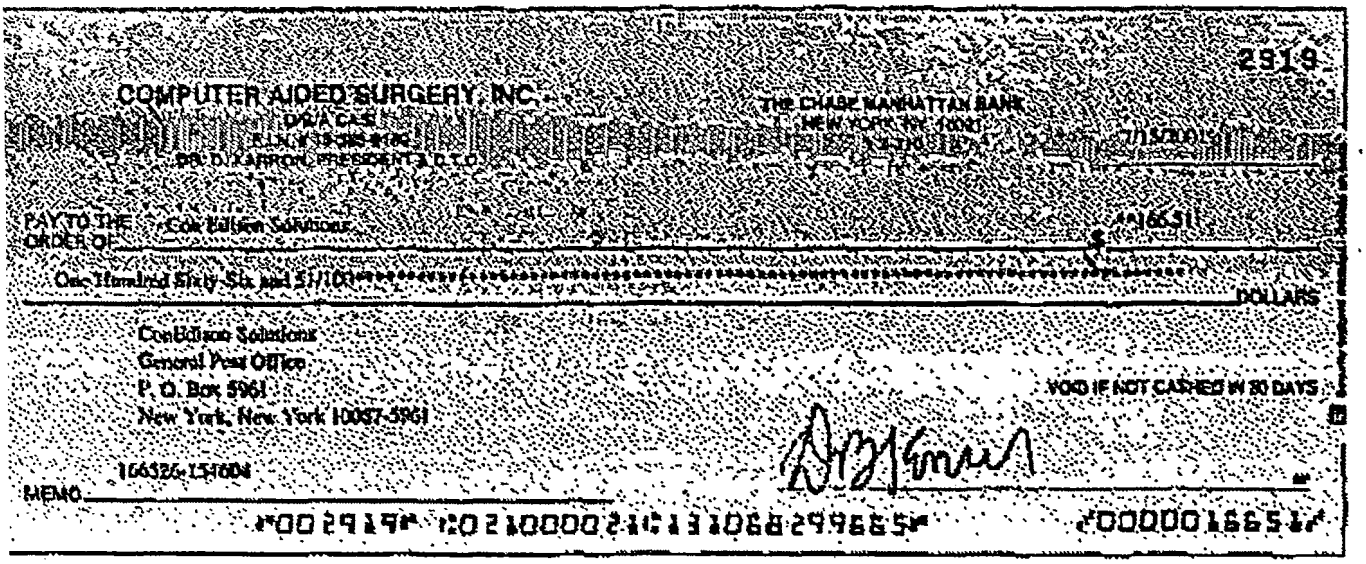
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031454447 Posting date 23-JUL-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012574061 Posting date 23-JUL-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0039456164 Posting date 23-JUL-01



61 0000166526 245791119 001027SDS001 072301

Credited Per Instructions of
Payee-Absence Of Endors
Guar'd-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBX
55 Water st., N.Y., N.Y. 10041
1 800-523-9498

3900456164

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 10

Small Business Commercial Insurance for Chase Customers

Whether you're starting a new business or managing an established one, you'll want to consider protecting your investment. Commercial insurance includes umbrella liability, workers compensation, commercial auto and businessowners policies. Now, The Small Business Team at Chase brings you Insurezone, an independent insurance broker who offers you multiple quotes from A-rated carriers to help you find the right coverage for your business at a competitive price. Call 1-866-736-4629 ext. 12 or visit www.chaseinsure.com/iz4662.

Important Information

Your combined Business Banking balances in July totaled $288.35.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		86.63
Deposits and Credits	3	2,200.00
Withdrawals and Debits	2	793.17
Checks Paid	10	907.48
Ending Balance		**585.98**

Deposits and Credits

Date	Description	Amount
07/26	Deposit	200.00
07/31	Deposit	1,000.00
08/17	Deposit	1,000.00
Total		**2,200.00**

Withdrawals and Debits

Date	Description	Amount
07/31	Chase Sbfs Line Payment 073101 71092305018921	767.77
08/01	Analysis Fee For The Month Of July	25.40
Total		**793.17**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2917	07/31	49.67	2922	08/14	54.02	2929	08/21	155.00
2918	07/31	17.52	2924*	08/07	138.74	2930	08/21	300.00
2920*	08/01	58.94	2925	08/07	42.00			
2921	08/06	50.04	2928*	08/14	41.55			

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total (10 checks) **907.48**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
07/26	286.63	08/06	317.29	08/17	1,040.98
07/31	451.67	08/07	136.55	08/21	585.98
08/01	367.33	08/14	40.98		

Analysis Fee Explanation

An Analysis Fee of $ 25.40 was charged to your account on 08/01 based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0682996-65

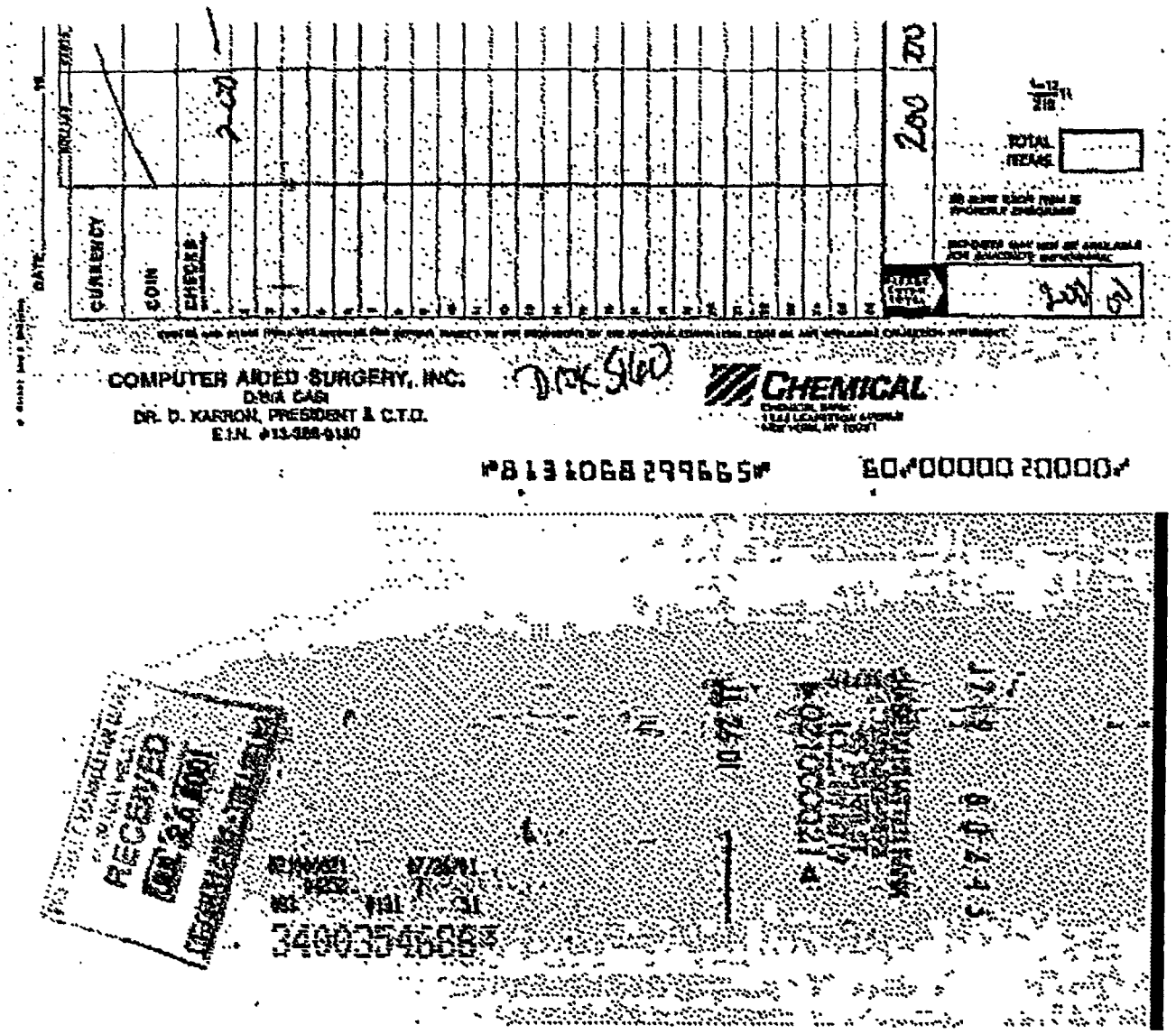
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
ATM/Qui Dep Tkt	1	$ 0.20	0.20	Check Deposited	6	$ 0.20	1.20
Deposit Ticket	5	$ 0.20	1.00	Check Paid	10	$ 0.20	2.00

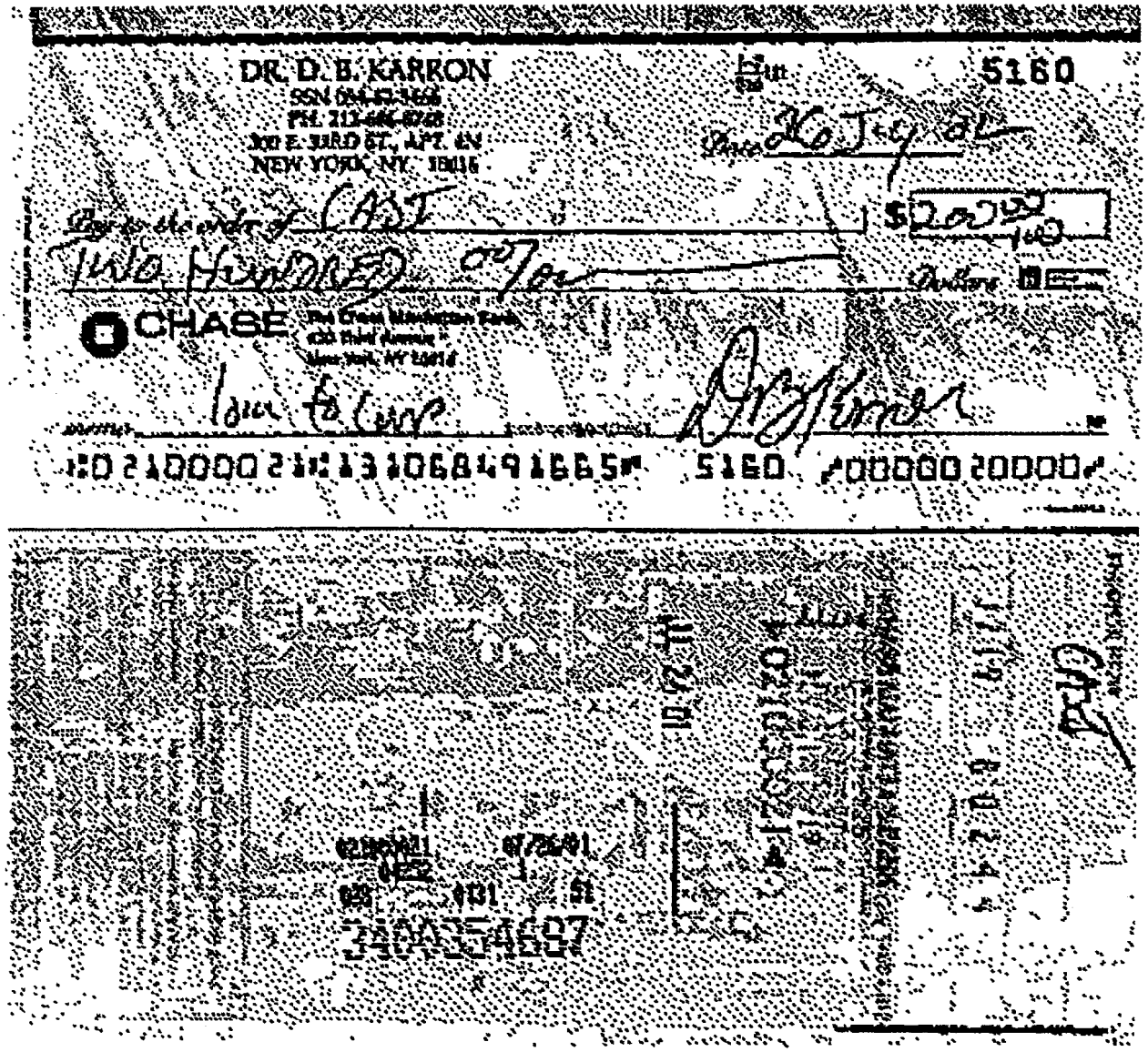
Total Itemized Service Charges	4.40
Monthly Maintenance Charge	21.00
Analysis Fee for July	**25.40**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

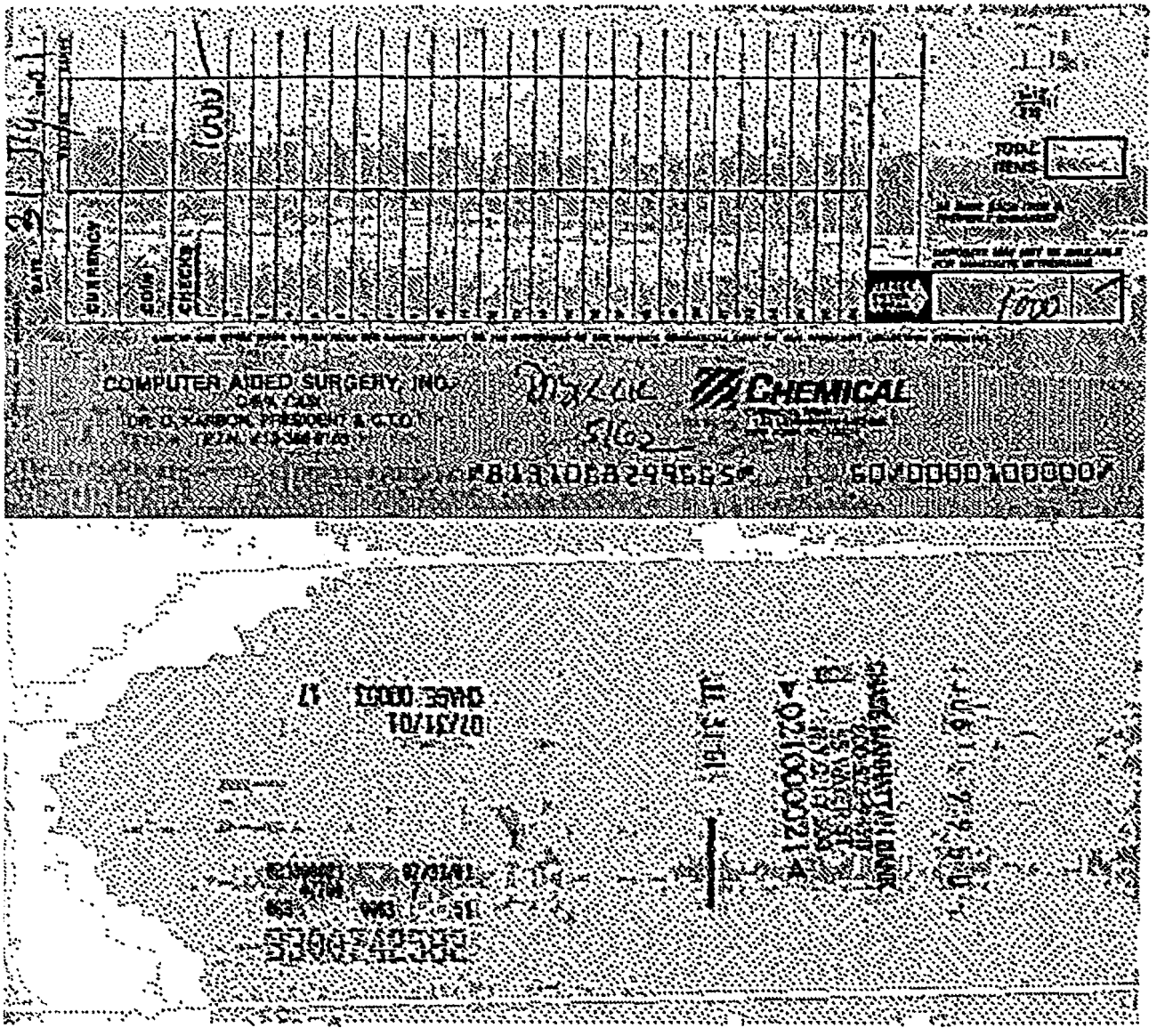
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034354686 Posting date 26-JUL-01



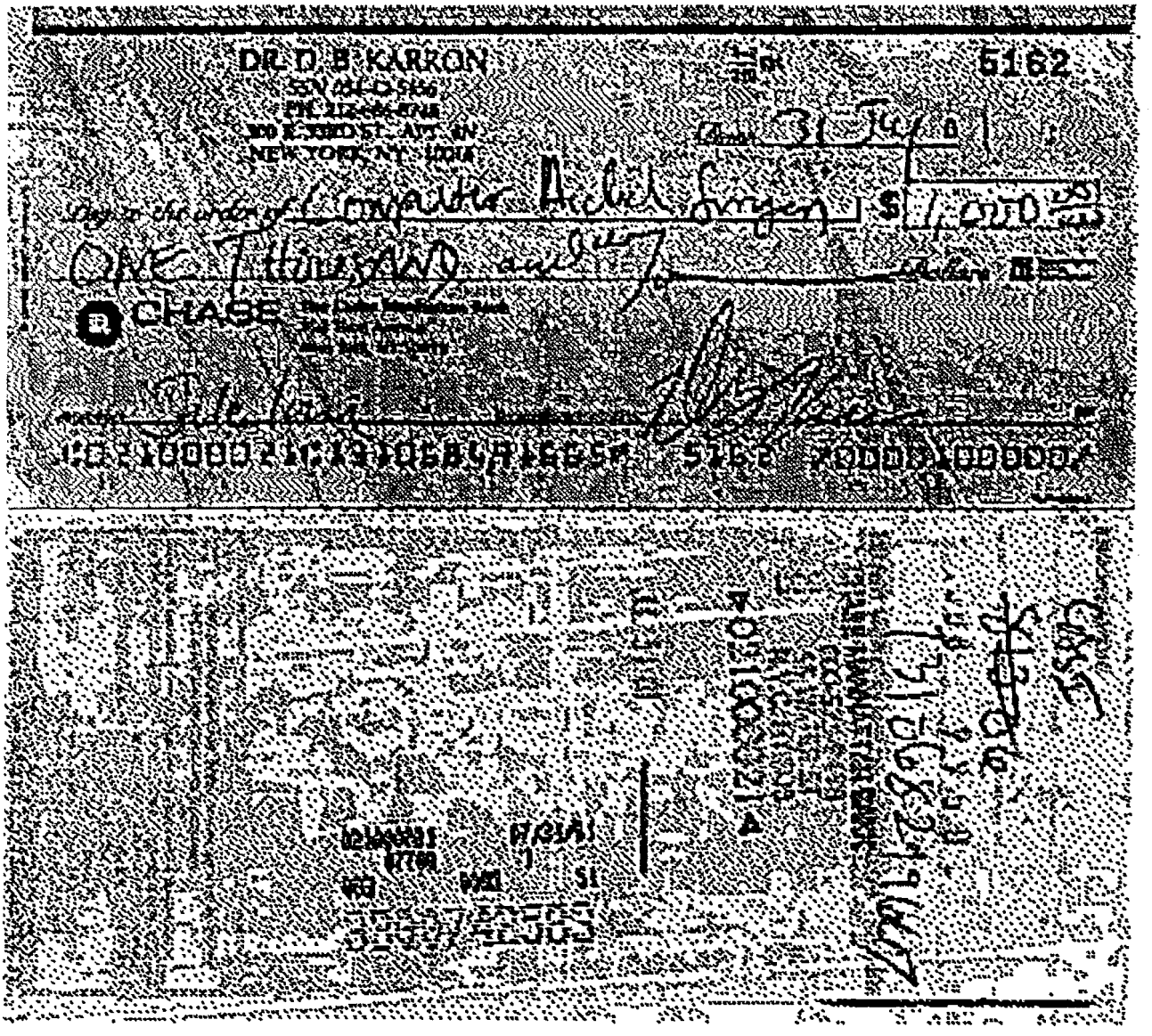
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034354687 Posting date 26-JUL-01



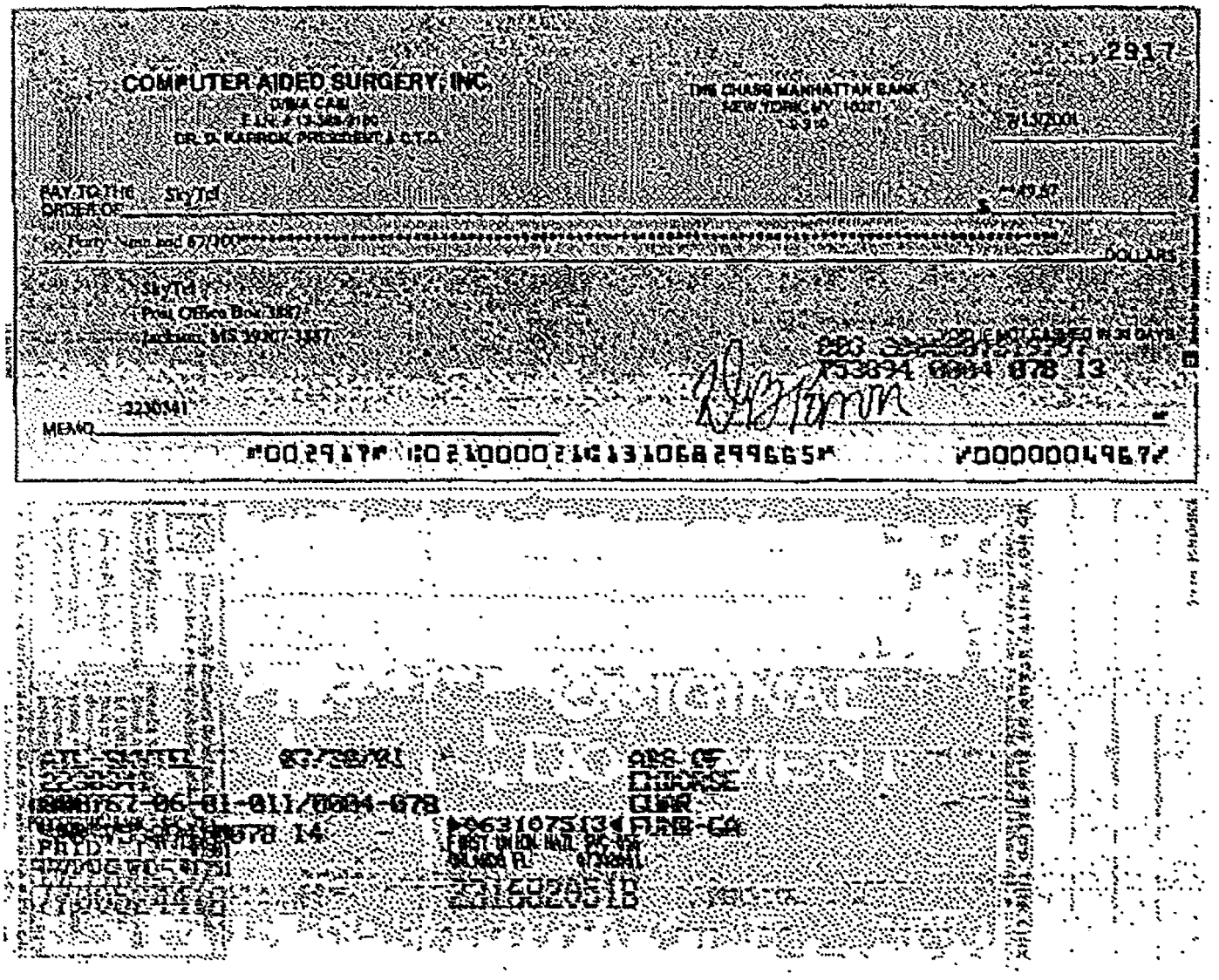
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033742582 Posting date 31-JUL-01



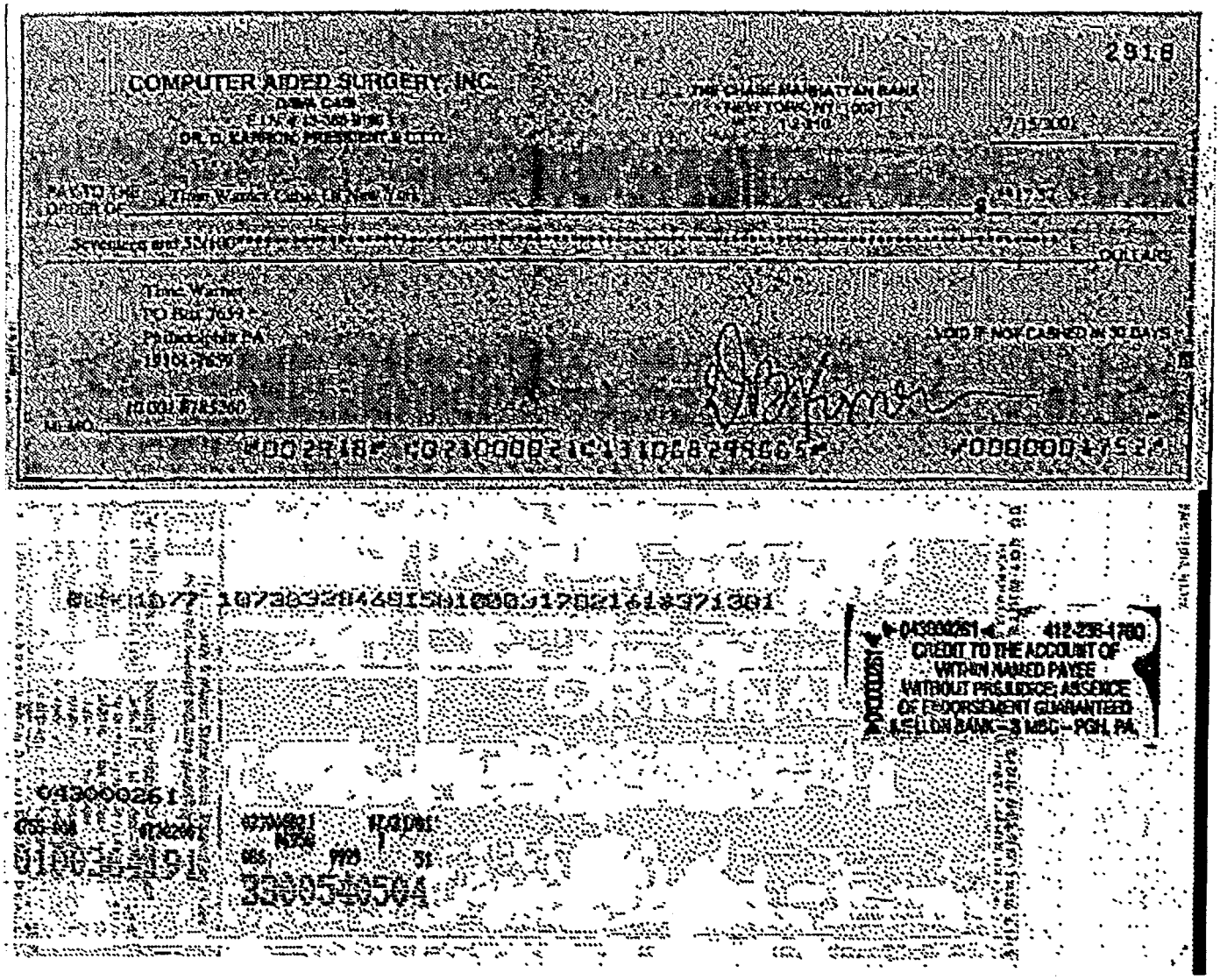
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033742583 Posting date 31-JUL-01



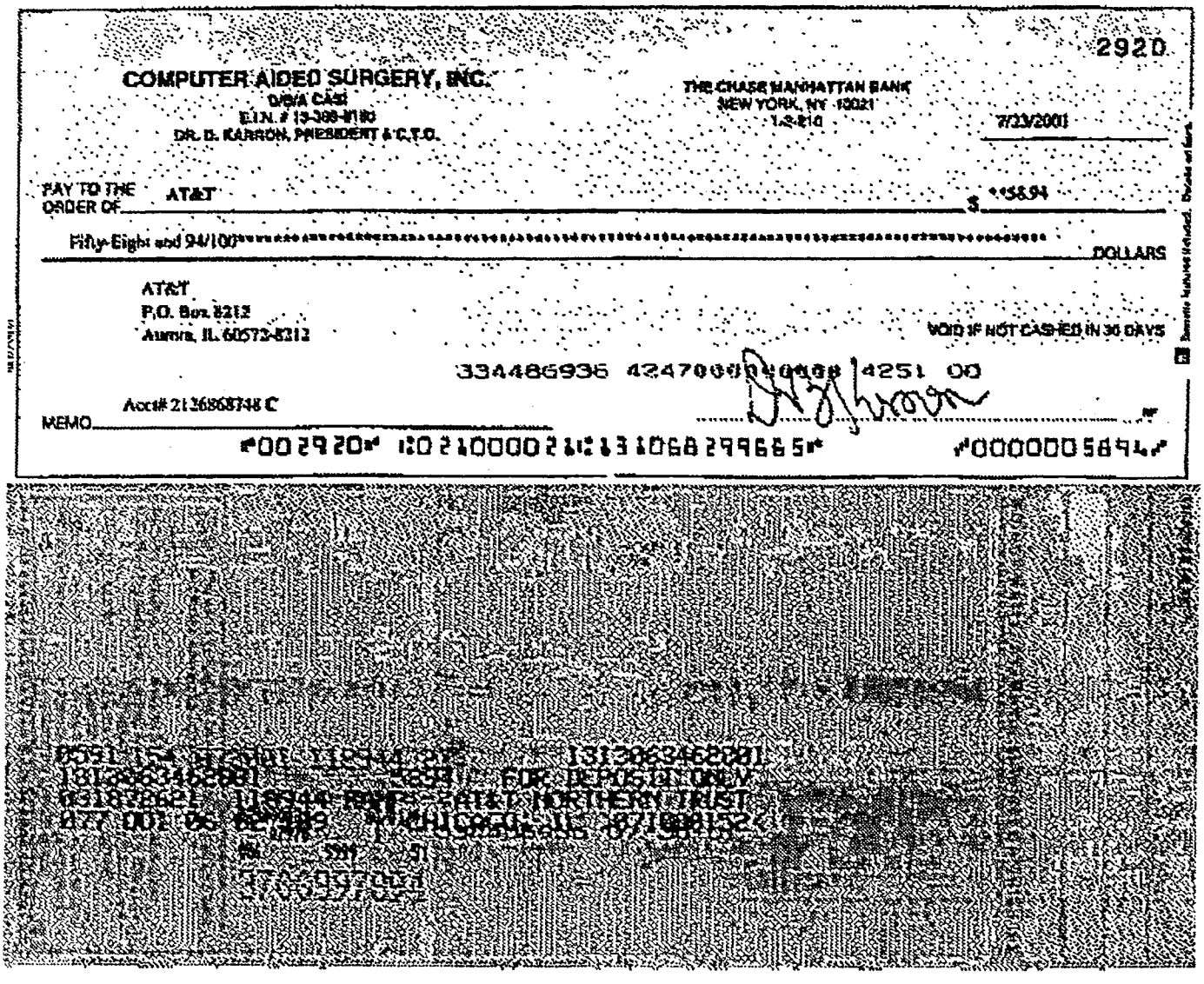
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0077524418 Posting date 31-JUL-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033540504 Posting date 31-JUL-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037397894 Posting date 01-AUG-01



2920

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-8180
DR. B. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

7/23/2001

PAY TO THE ORDER OF AT&T $ ****58.94

Fifty-Eight and 94/100 DOLLARS

AT&T
P.O. Box 8212
Aurora, IL 60572-8212

VOID IF NOT CASHED IN 90 DAYS

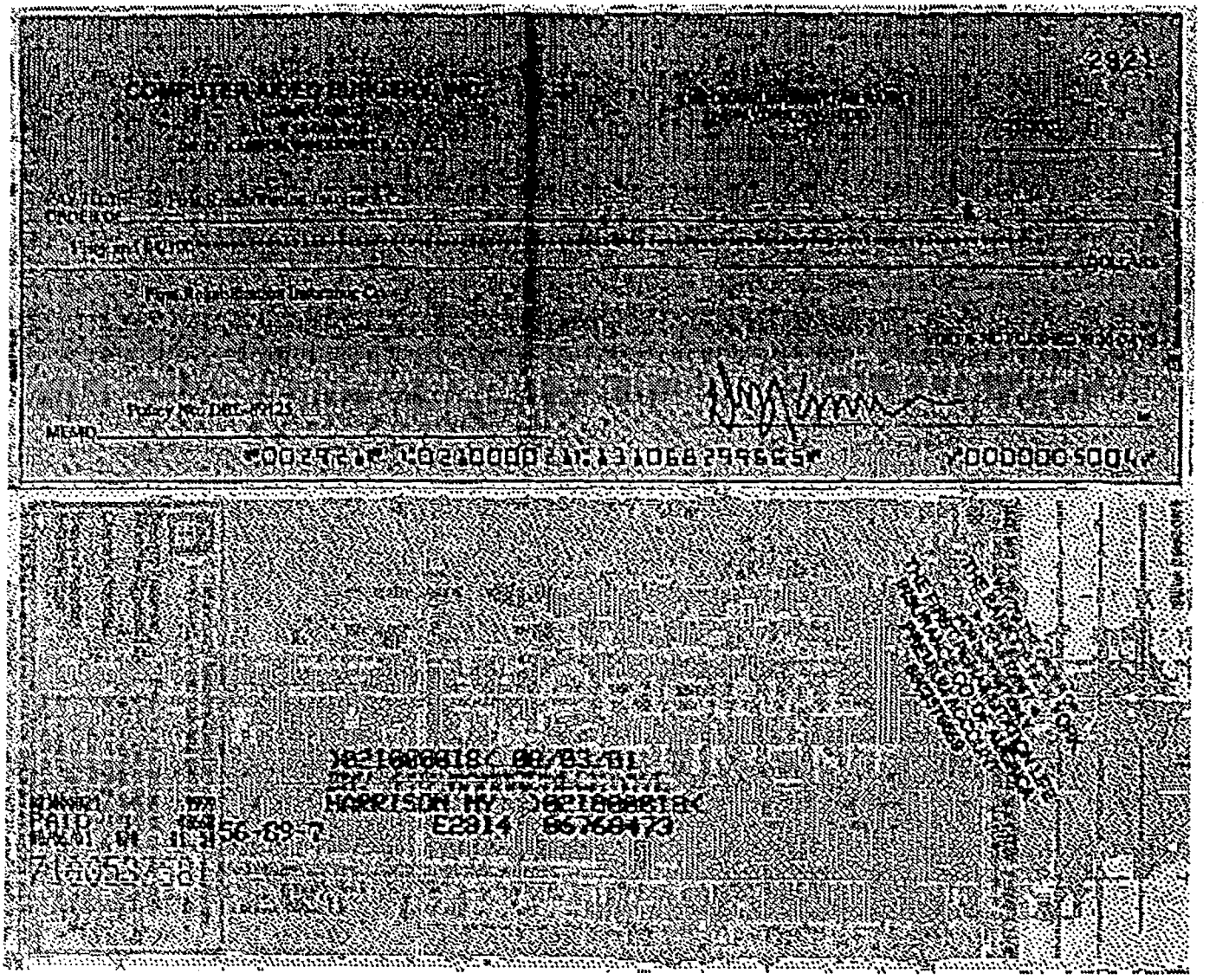
334486936 4247000040008 4251 00

Acct# 2136868748 C

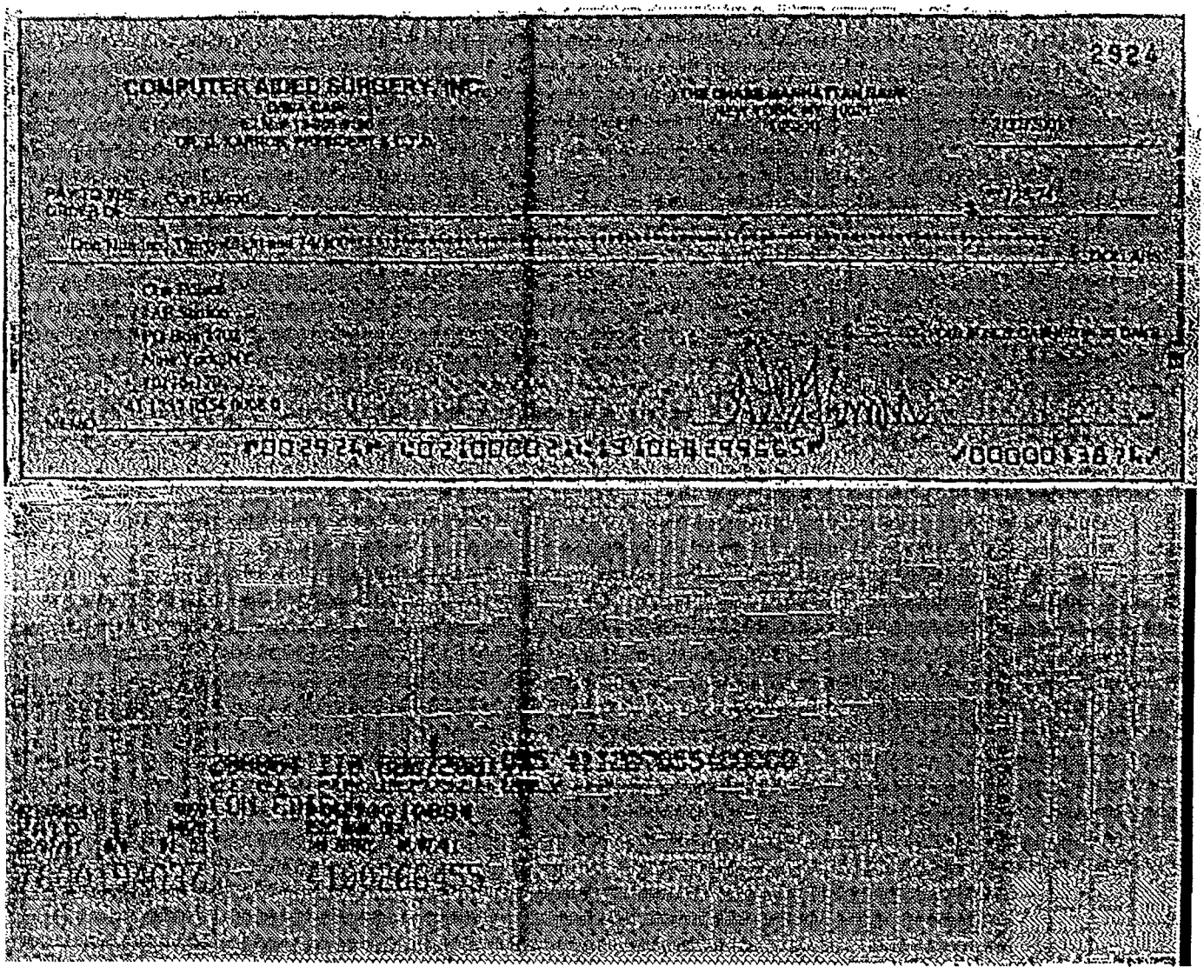
MEMO

⑈002920⑈ ⑆021000021⑆13106829966 5⑈ ⑈000005894⑈

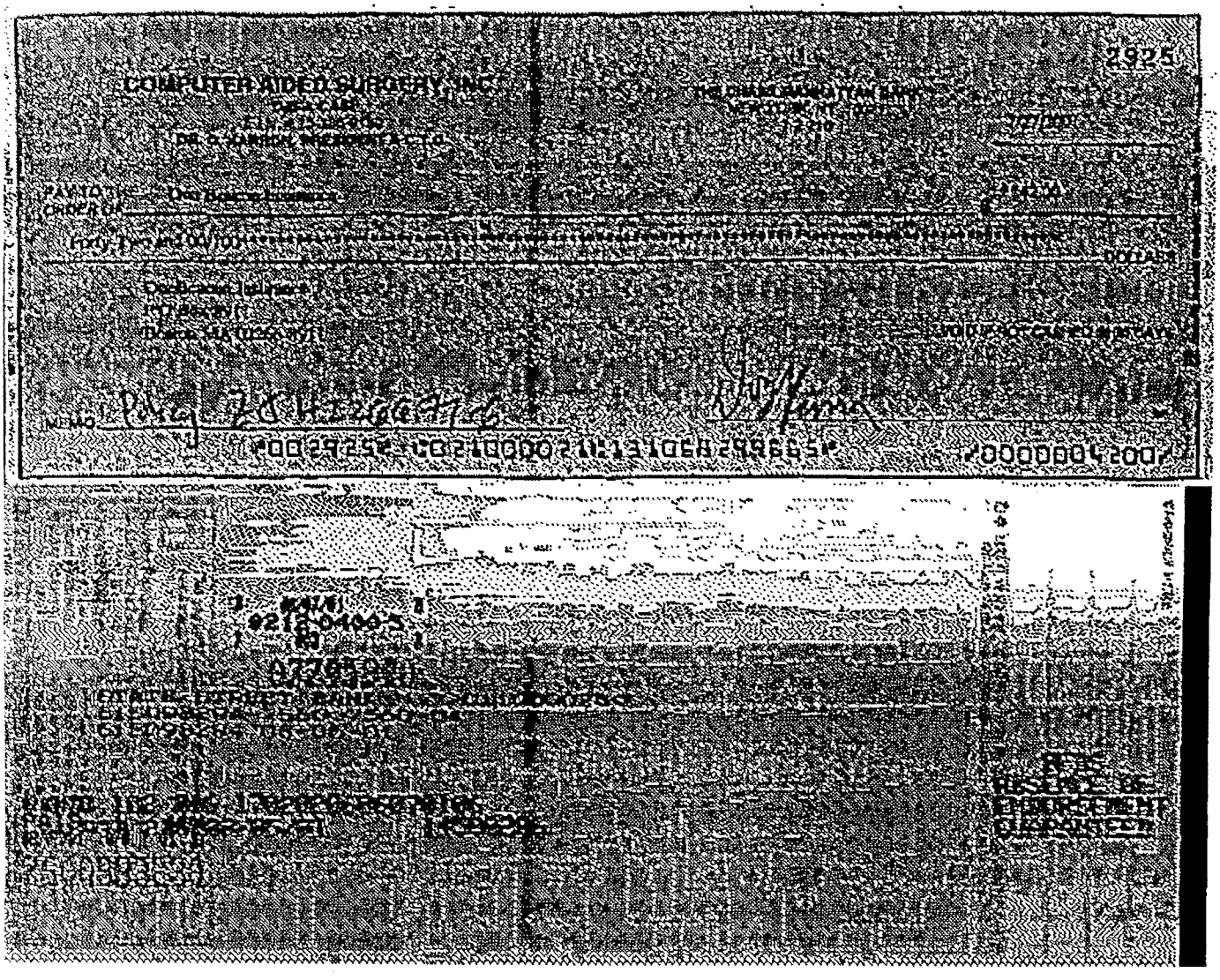
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0071537581 Posting date 06-AUG-01



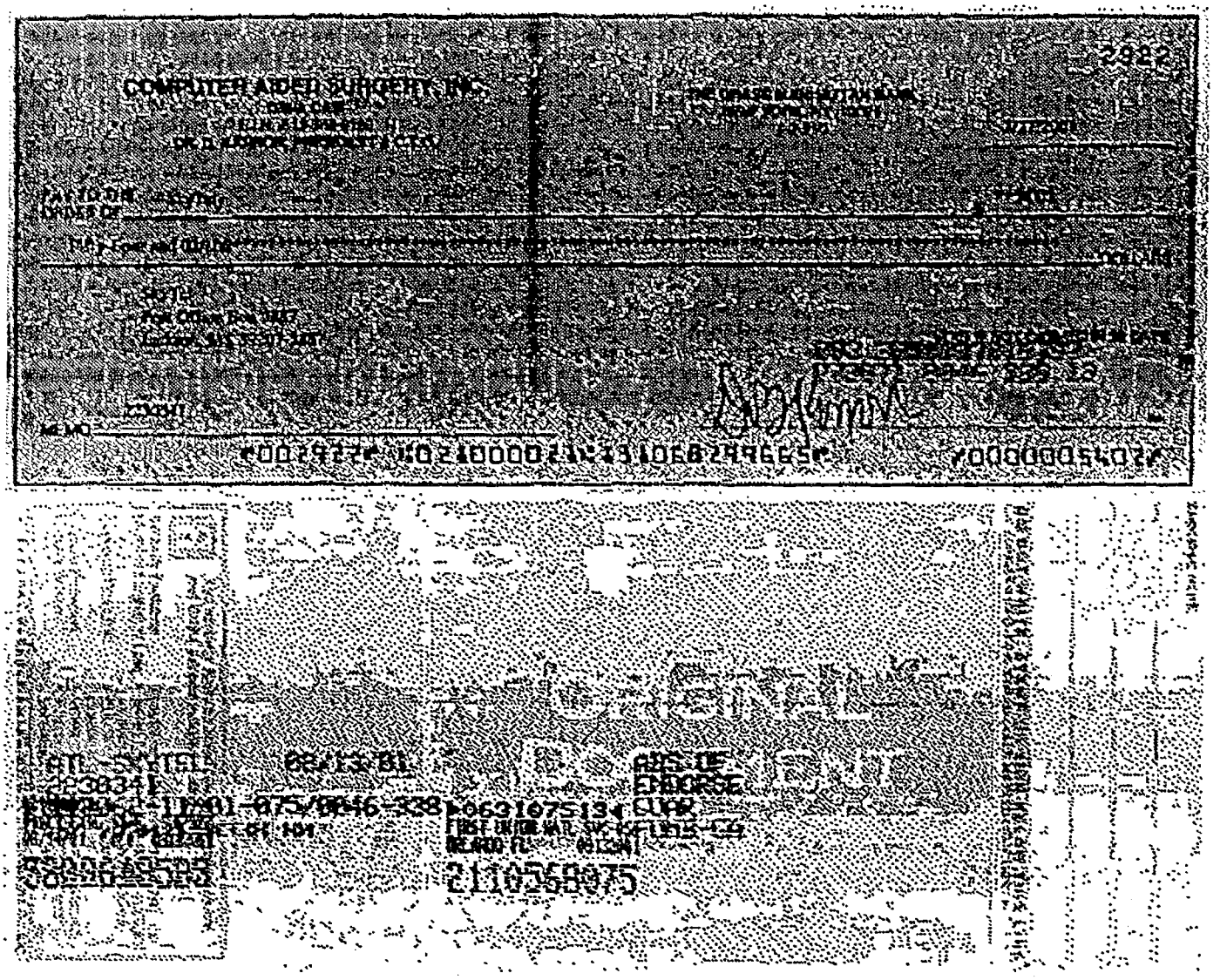
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076194037 Posting date 07-AUG-01



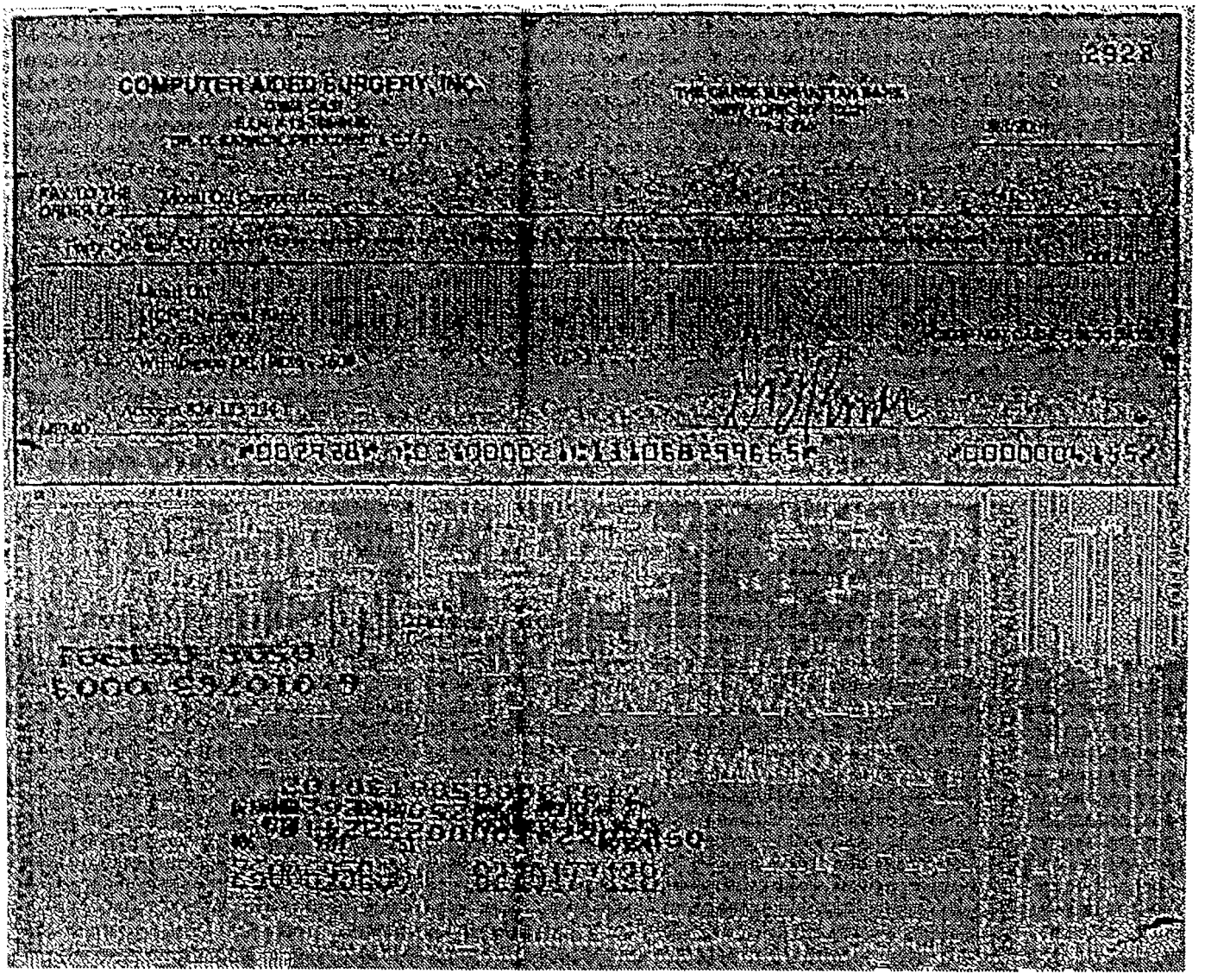
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076333230 Posting date 07-AUG-01



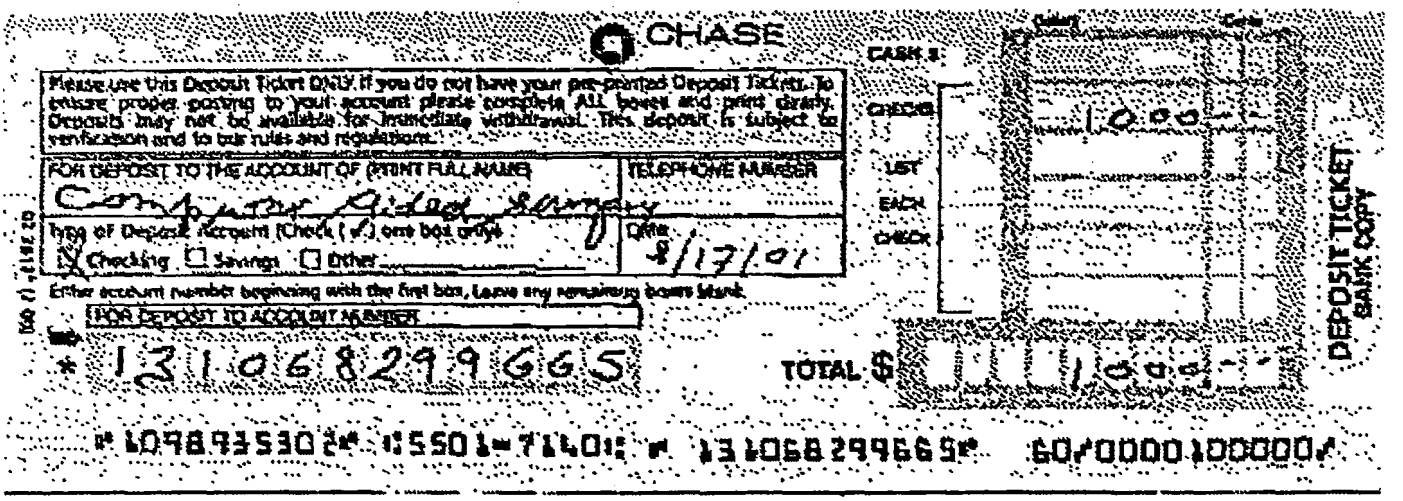
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0072018535 Posting date 14-AUG-01

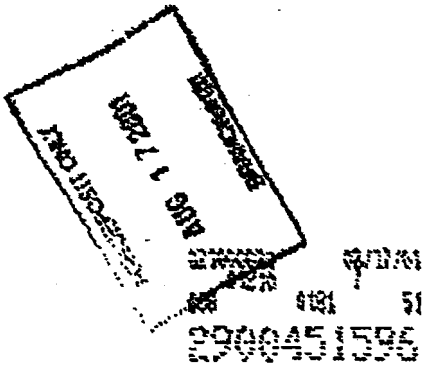


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0026695800 Posting date 14-AUG-01

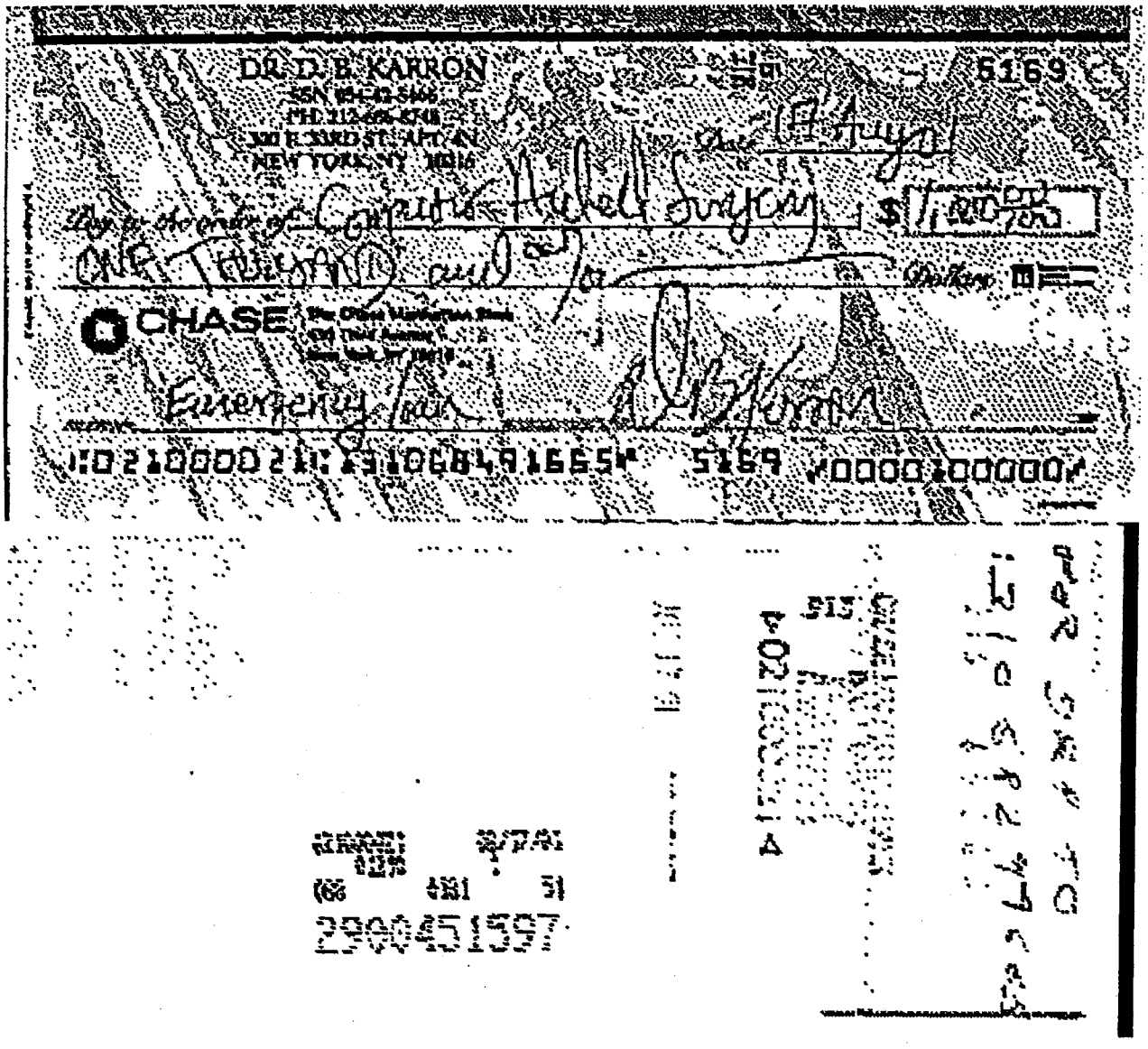


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029451596 Posting date 17-AUG-01

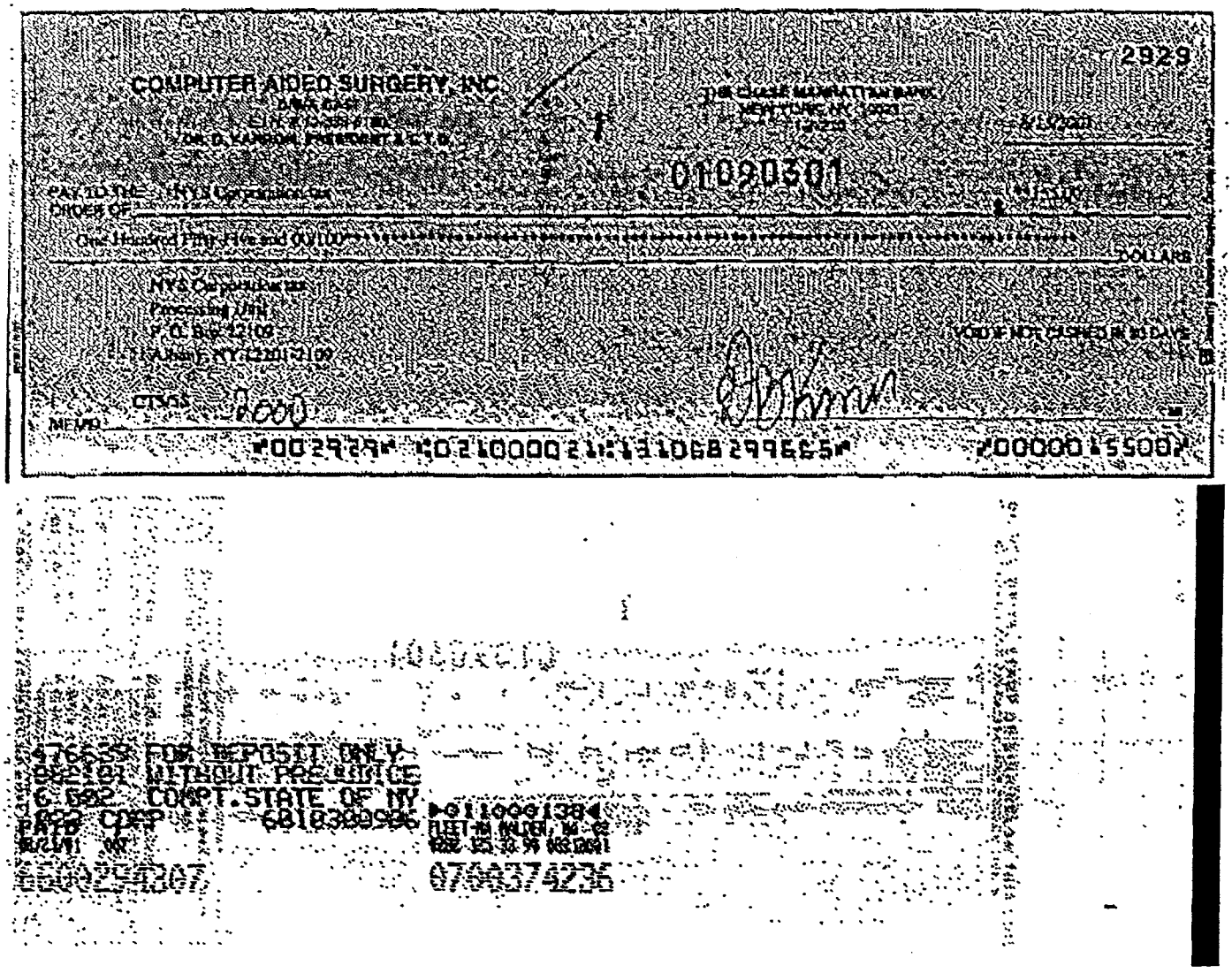




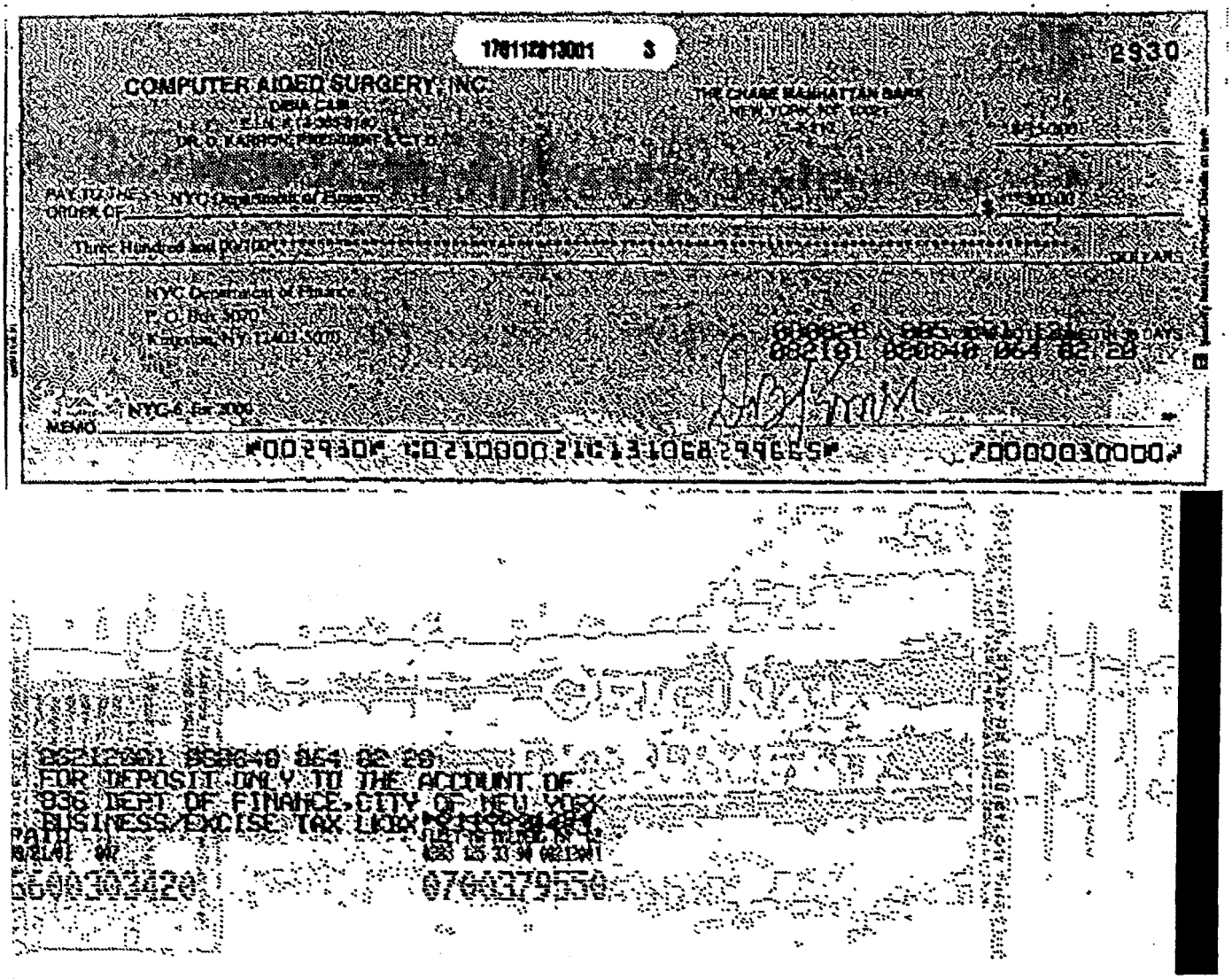
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029451597 Posting date 17-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012420751 Posting date 21-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012429853 Posting date 21-AUG-01



131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 18

Now you can turn business expenses into personal rewards!

Get the card that's an easy and safe alternative to using checks and petty cash. The Chase/Continental Airlines Business Banking Card is a better way to manage and pay for your business expenses. Earn 1 mile on your personal OnePass(R) account for every 1 dollar you spend. Redeem miles for travel and upgrades on Continental or any of their partner airlines. Plus you'll receive 1,000 bonus miles at enrollment! All for an annual fee of $65. Request your card today by calling 1-800-CHASE38.

Important Information

Your combined Business Banking balances in August totaled $360.90.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		585.98
Deposits and Credits	2	3,500.00
Withdrawals and Debits	2	785.25
Checks Paid	18	2,856.64
Ending Balance		**444.09**

Deposits and Credits

Date	Description	Amount
08/31	Deposit	3,000.00
09/10	ATM / Quick Drop Deposit	500.00
Total		**3,500.00**

Withdrawals and Debits

Date	Description	Amount
08/31	Chase Sbfs Line Payment 083101 71092305018921	761.45
09/04	Analysis Fee For The Month Of August	23.80
Total		**785.25**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2923	09/05	525.00	2934	09/14	267.42	2942	09/10	82.42
2926*	08/22	441.79	2935	09/07	17.52	2944*	09/07	17.52
2927	08/31	459.00	2936	09/04	98.95	2945	09/04	103.36
2931*	09/17	110.29	2939*	09/04	124.44	2946	09/17	22.16
2932	09/04	228.04	2940	09/06	148.79	2947	09/04	123.80
2933	09/07	23.39	2941	09/06	49.75	2948	09/10	13.00

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total (18 checks) **2,856.64**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/22	144.19	09/05	696.35	09/10	843.96
08/31	1,923.74	09/06	497.81	09/14	576.54
09/04	1,221.35	09/07	439.38	09/17	444.09

Analysis Fee Explanation

An Analysis Fee of $ 23.80 was charged to your account on 09/04 based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s): 131-0682996-65

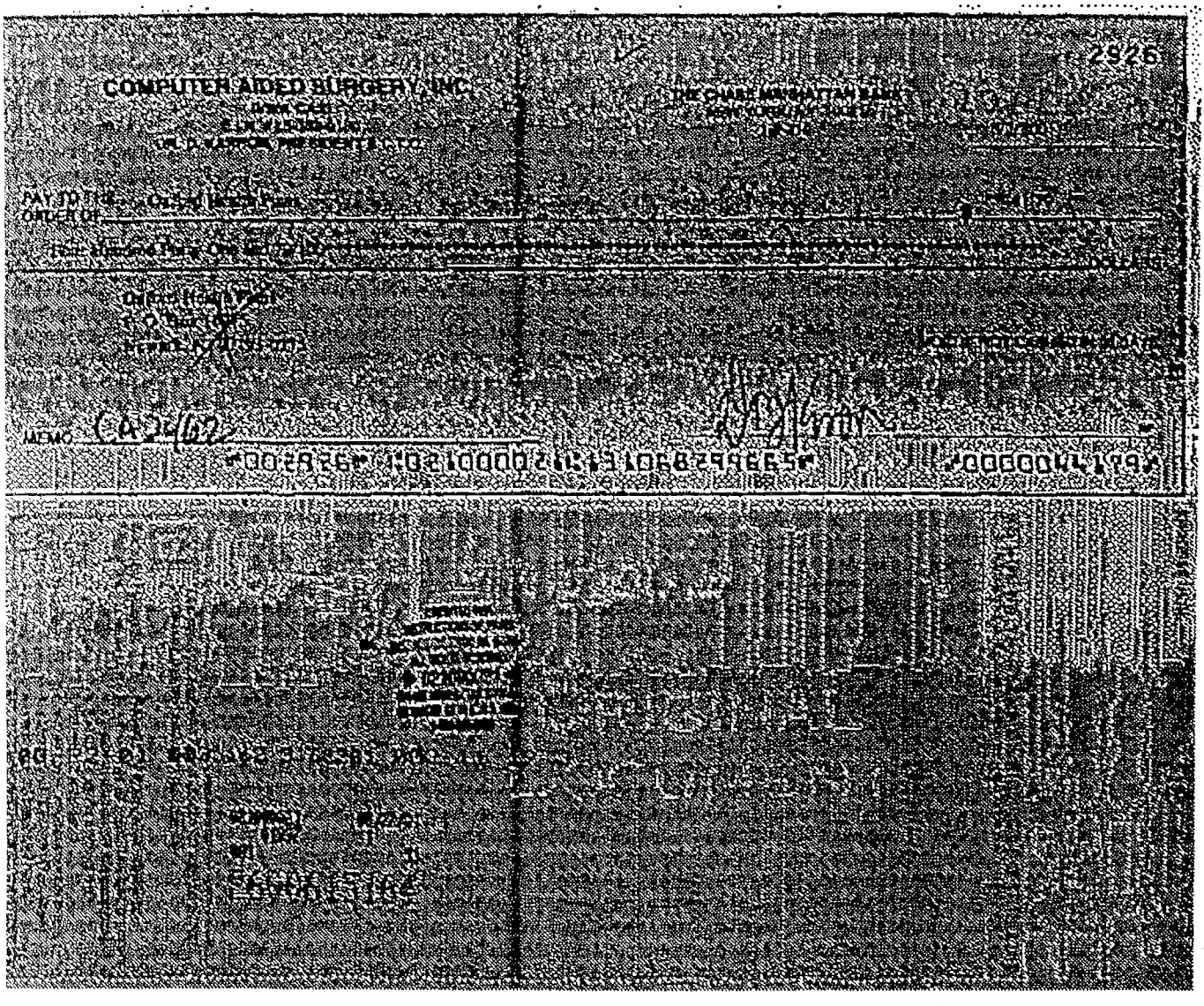
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	10	$ 0.20	2.00
Deposit Ticket	2	$ 0.20	0.40				

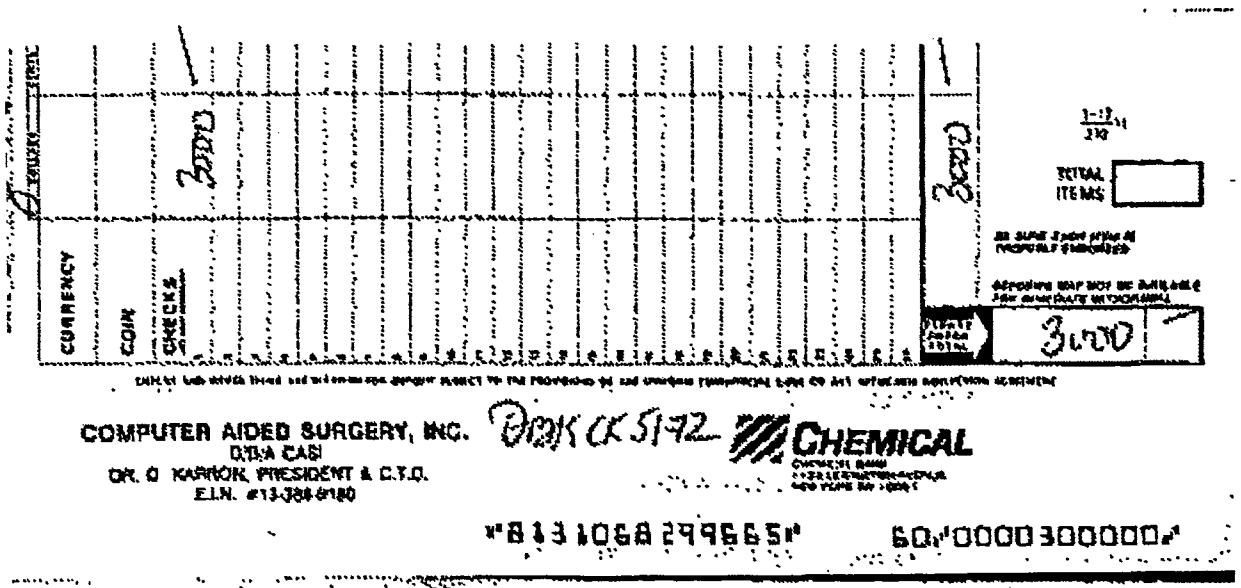
Total Itemized Service Charges	2.80
Monthly Maintenance Charge	21.00
Analysis Fee for August	**23.80**

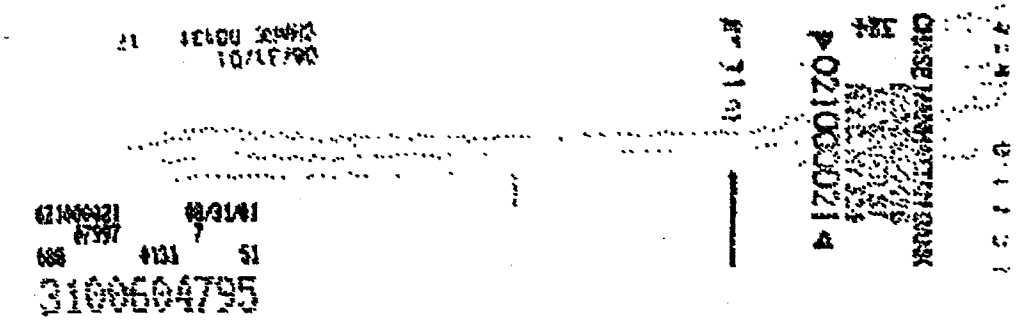
With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0026615164 Posting date 22-AUG-01

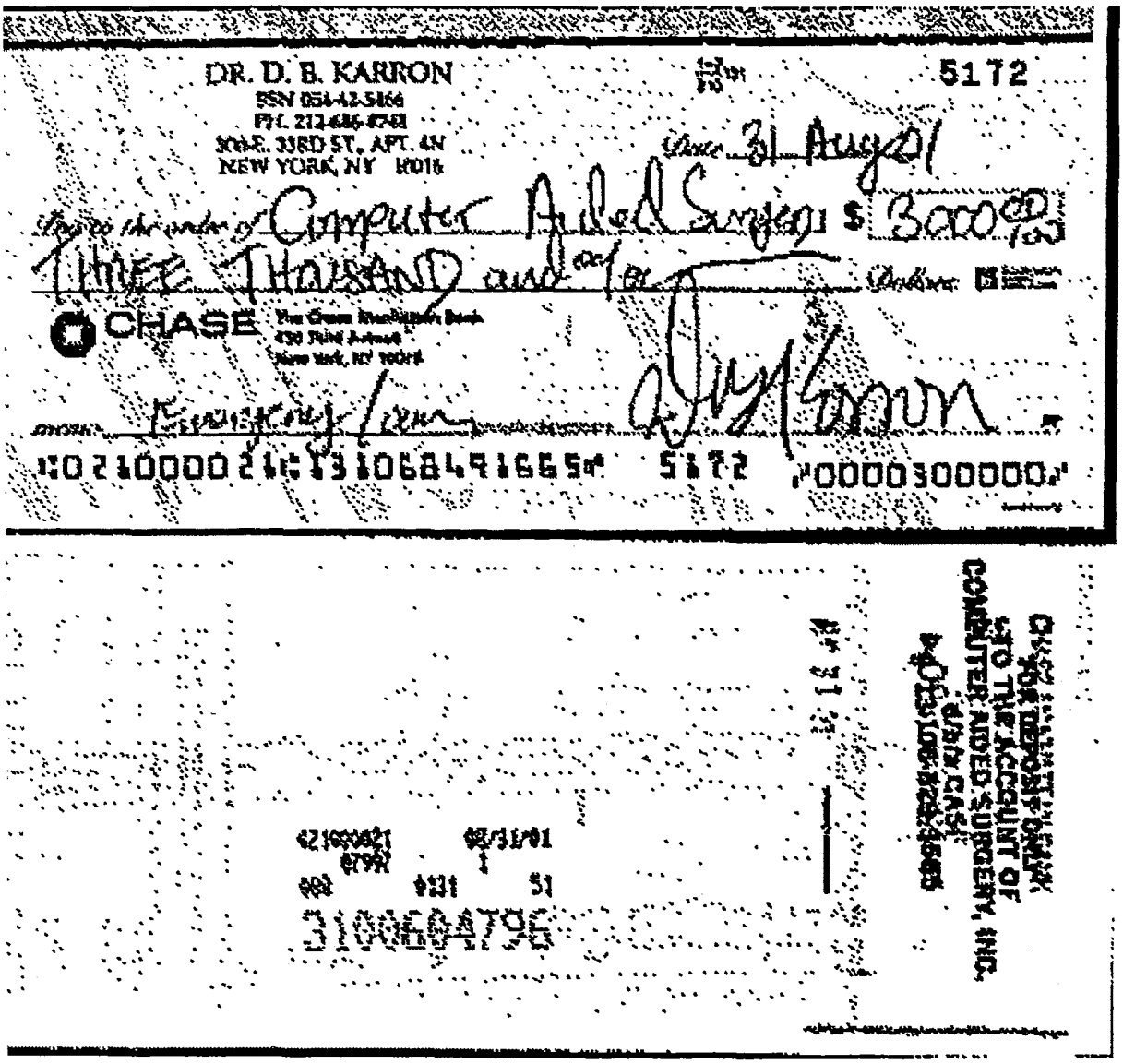


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031604795 Posting date 31-AUG-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031604796 Posting date 31-AUG-01



DR. D. B. KARRON
SSN 054-42-5866
PH. 212-686-6748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5172

Date 31 Aug 01

Pay to the order of Computer Aided Surgery $ 3000.00

Three Thousand and 00/100

CHASE

For Chase Manhattan Bank
270 Park Avenue
New York, NY 10017

For Training Course

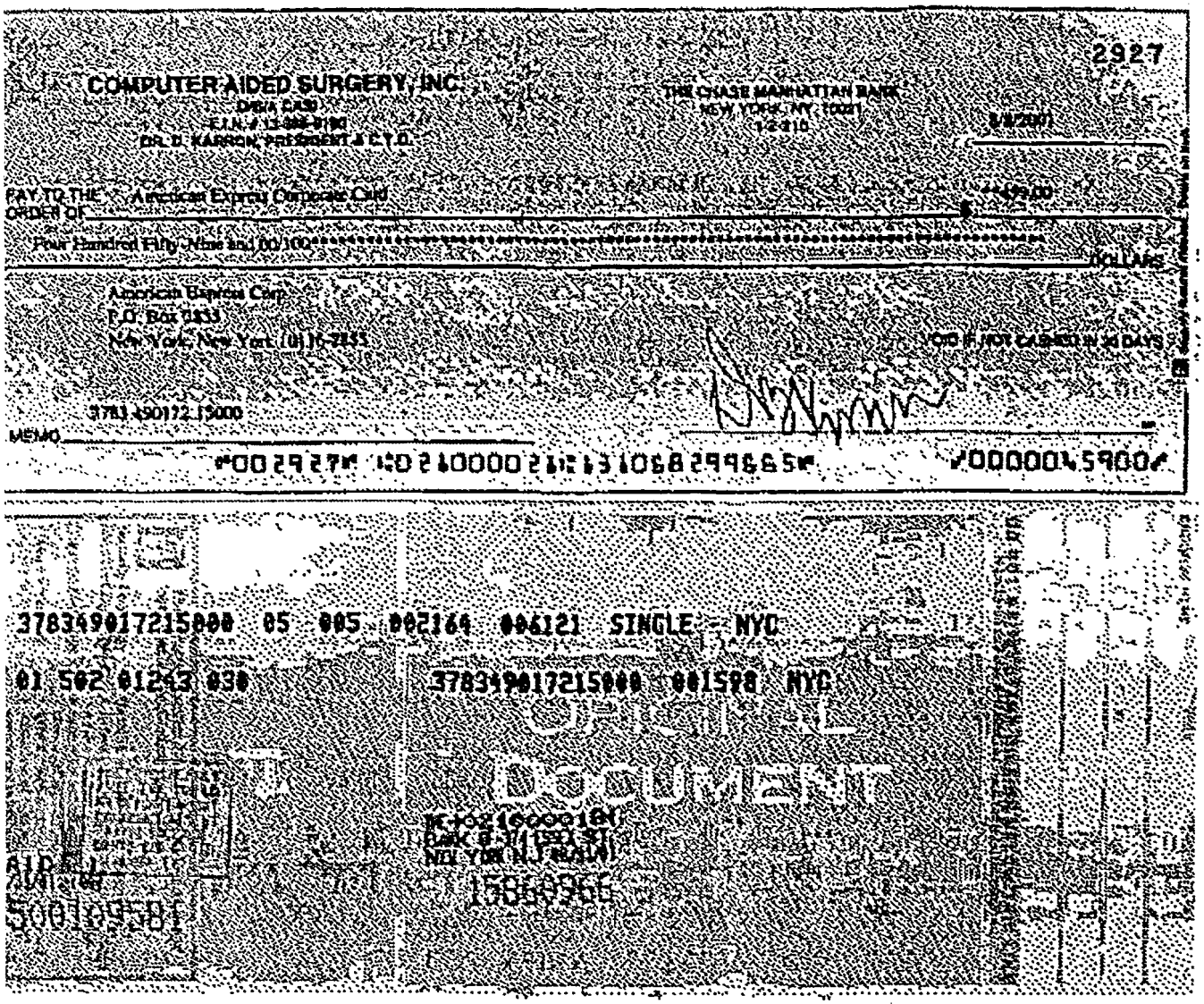
⑆021000021⑆ 323068491665⑈ 5172 ⑈000003000000⑈

⑈021000021⑈ 323068491665⑈ 5172 ⑈000003000000⑈

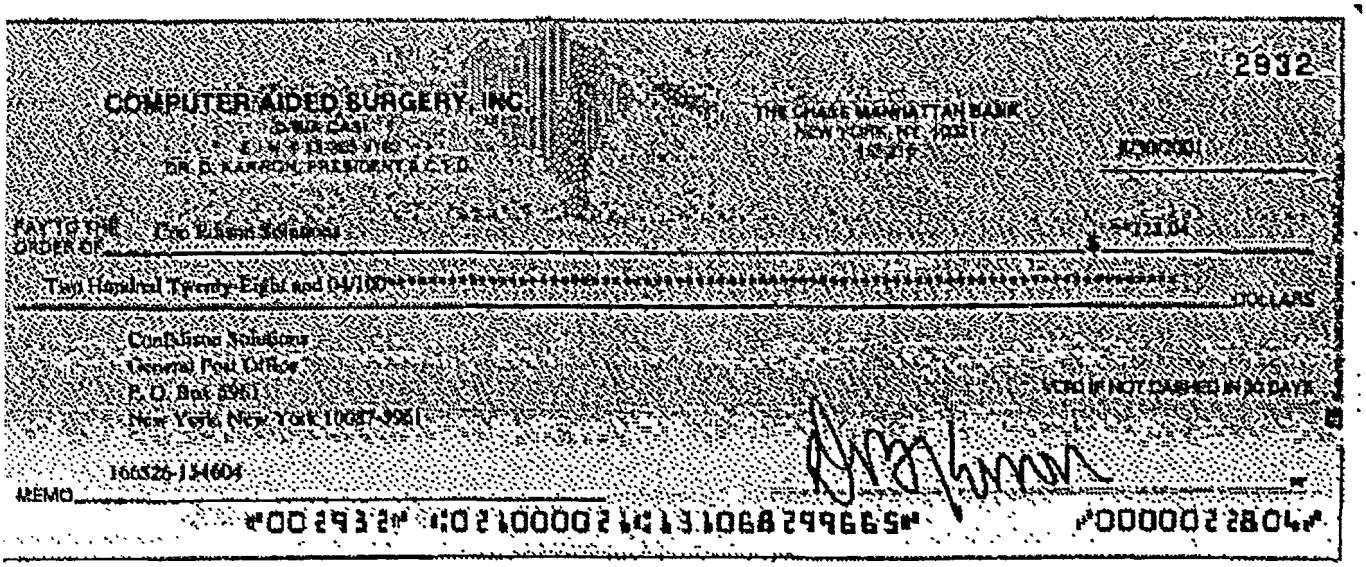
42100021 08/31/01
0798 1
900 0131 51
3230684916

CHASE MANHATTAN BANK
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
CHASE CASH
ACCOUNT

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012831923 Posting date 31-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032361539 Posting date 04-SEP-01

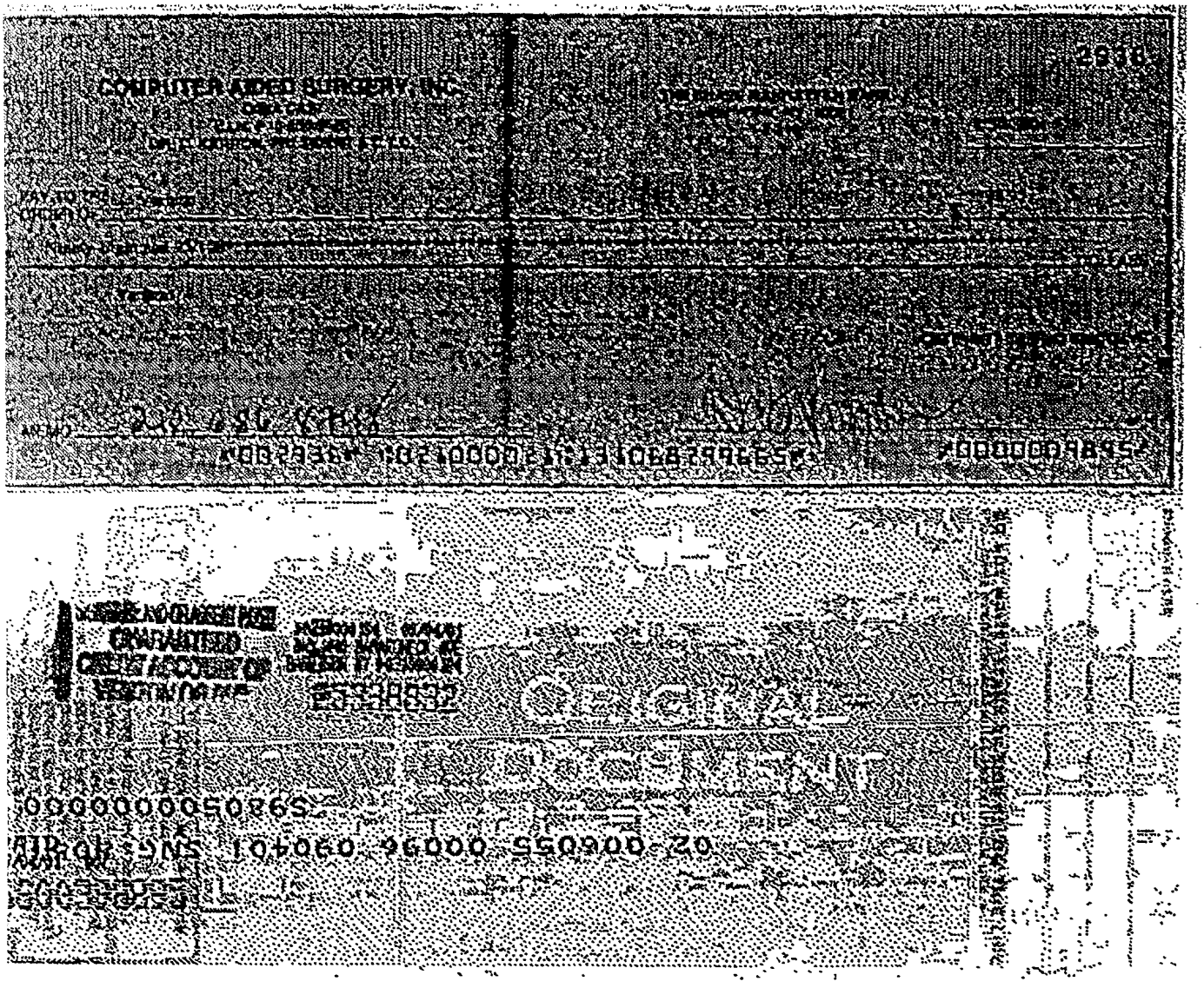

COMPUTER AIDED SURGERY, INC.
2932
THE CHASE MANHATTAN BANK
NEW YORK, NY
PAY TO THE ORDER OF
Two Hundred Twenty-Eight and 04/100
DOLLARS
Confidence Solutions
General Post Office
P.O. Box 3961
New York, New York 10087-3961
VOID IF NOT CASHED IN 90 DAYS
MEMO
165526 15460
⑈002932⑈ ⑆021000021⑆ 3106829966⑈ ⑈00000228.04⑈

⑆61 0000165526 24579119 0010015DS001 090401

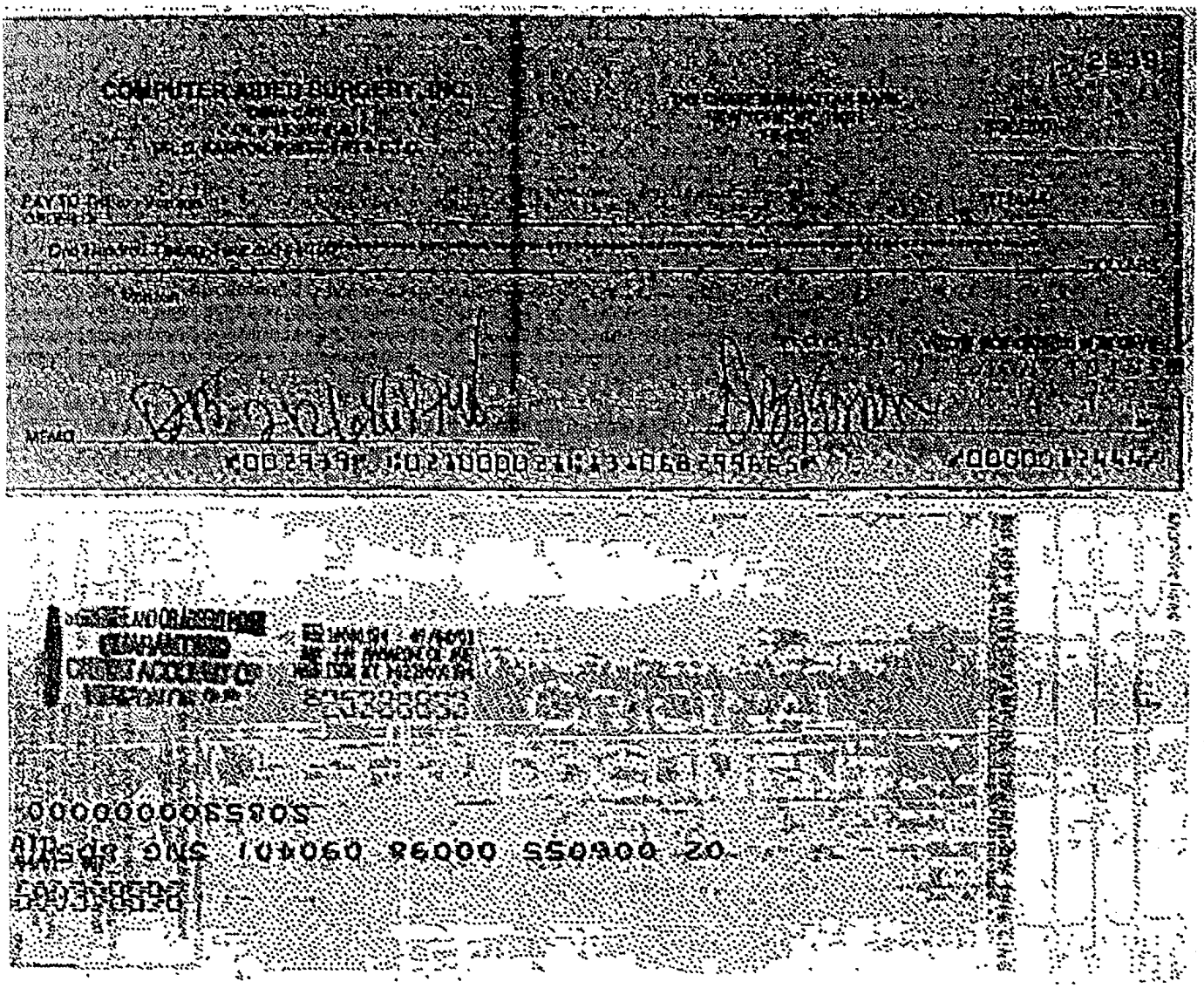
Credited Per Instructions of
Payee-Absence Of Endors
Guar'd-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBX
55 Water st., N.Y., N.Y. 10041
1 800-621-9498

3200361539

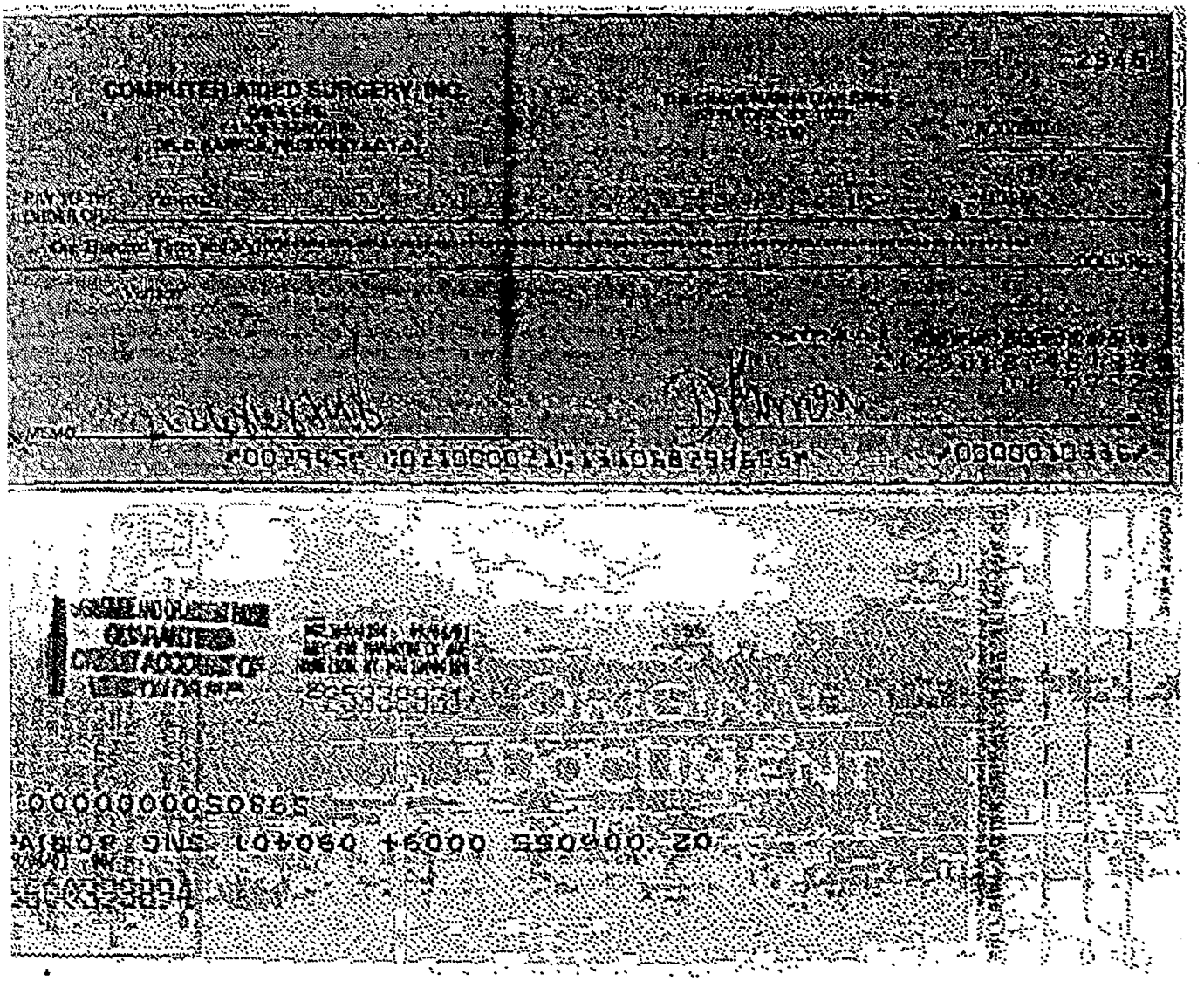
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012237504 Posting date 04-SEP-01



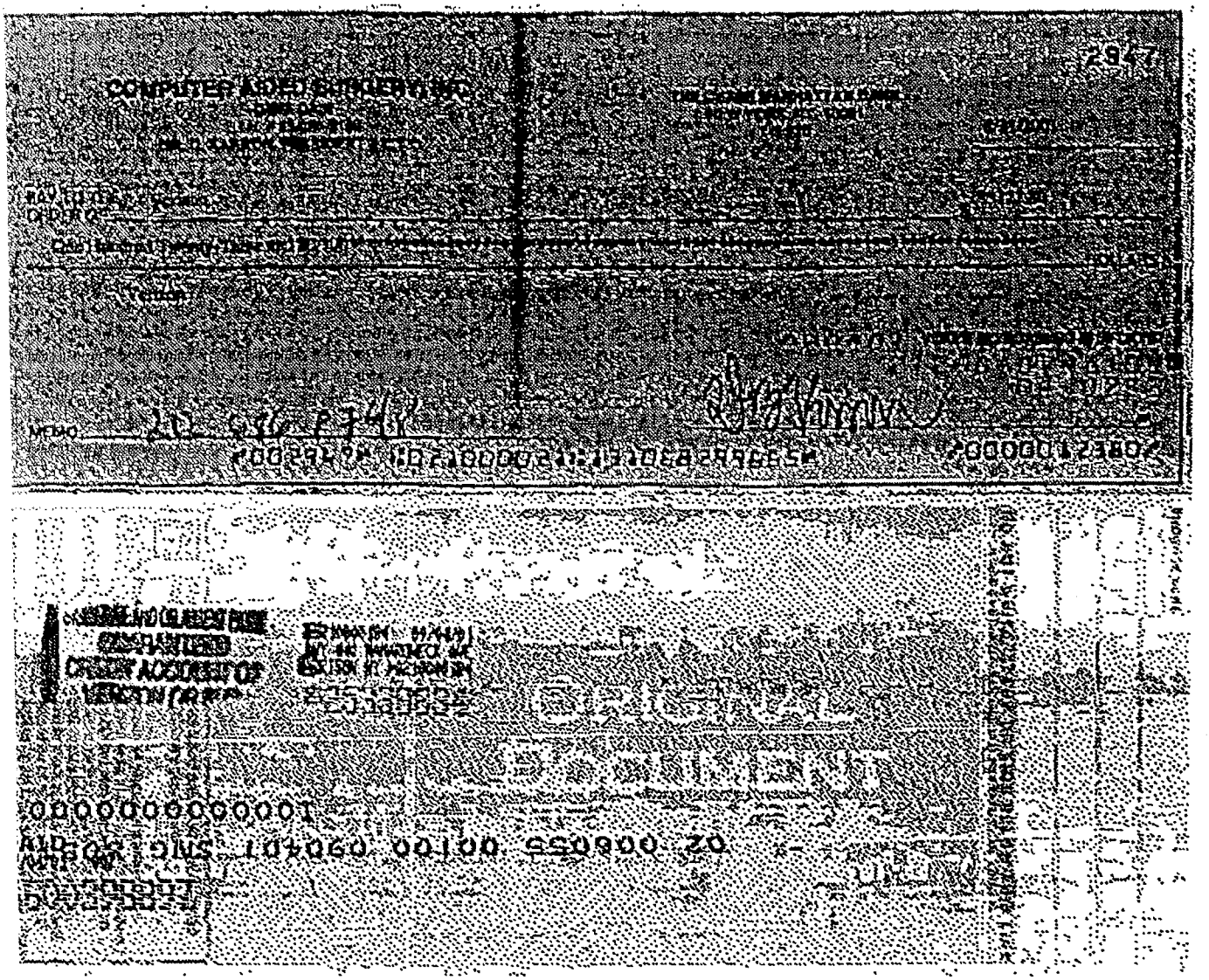
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012237505 Posting date 04-SEP-01



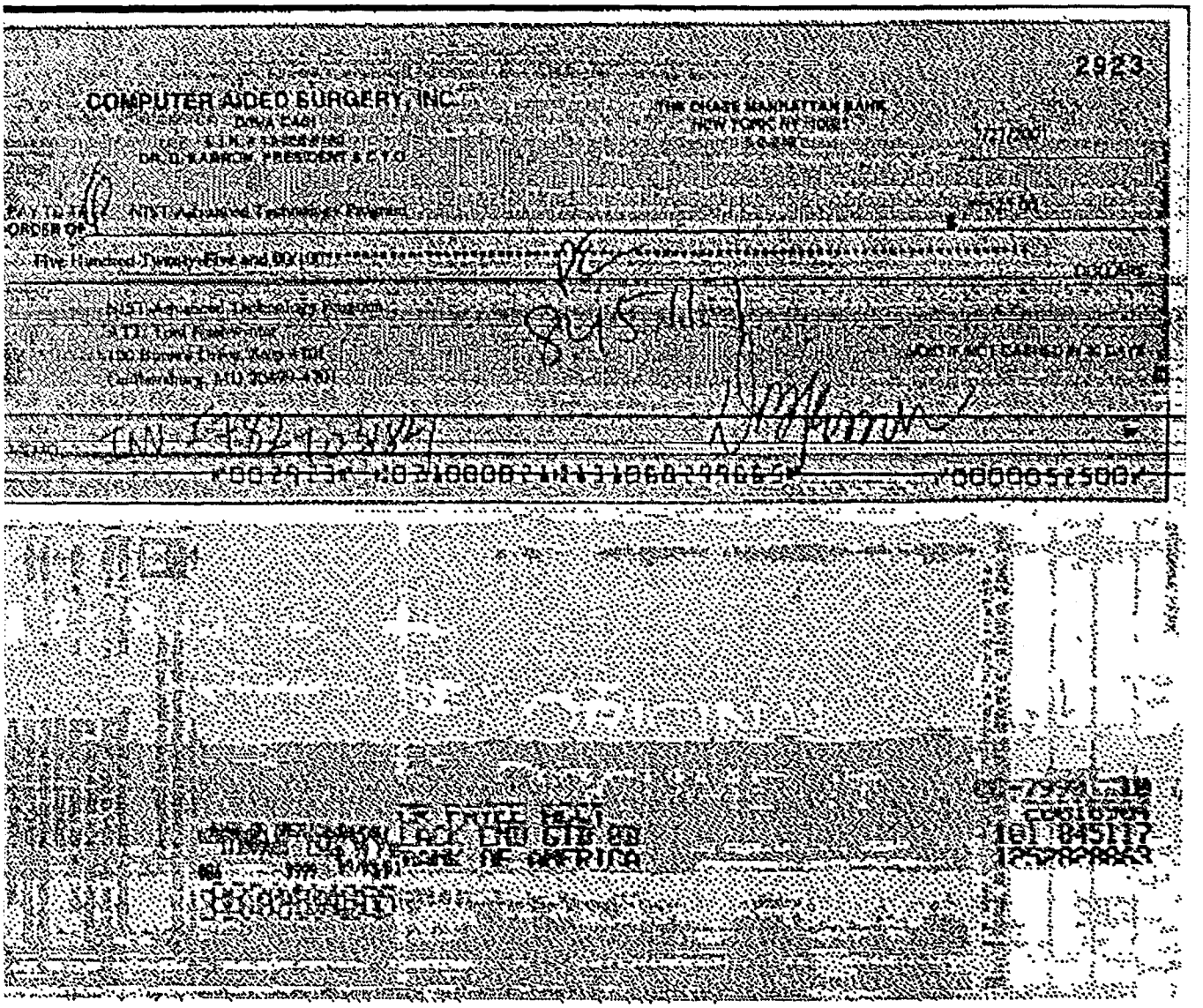
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012237503 Posting date 04-SEP-01



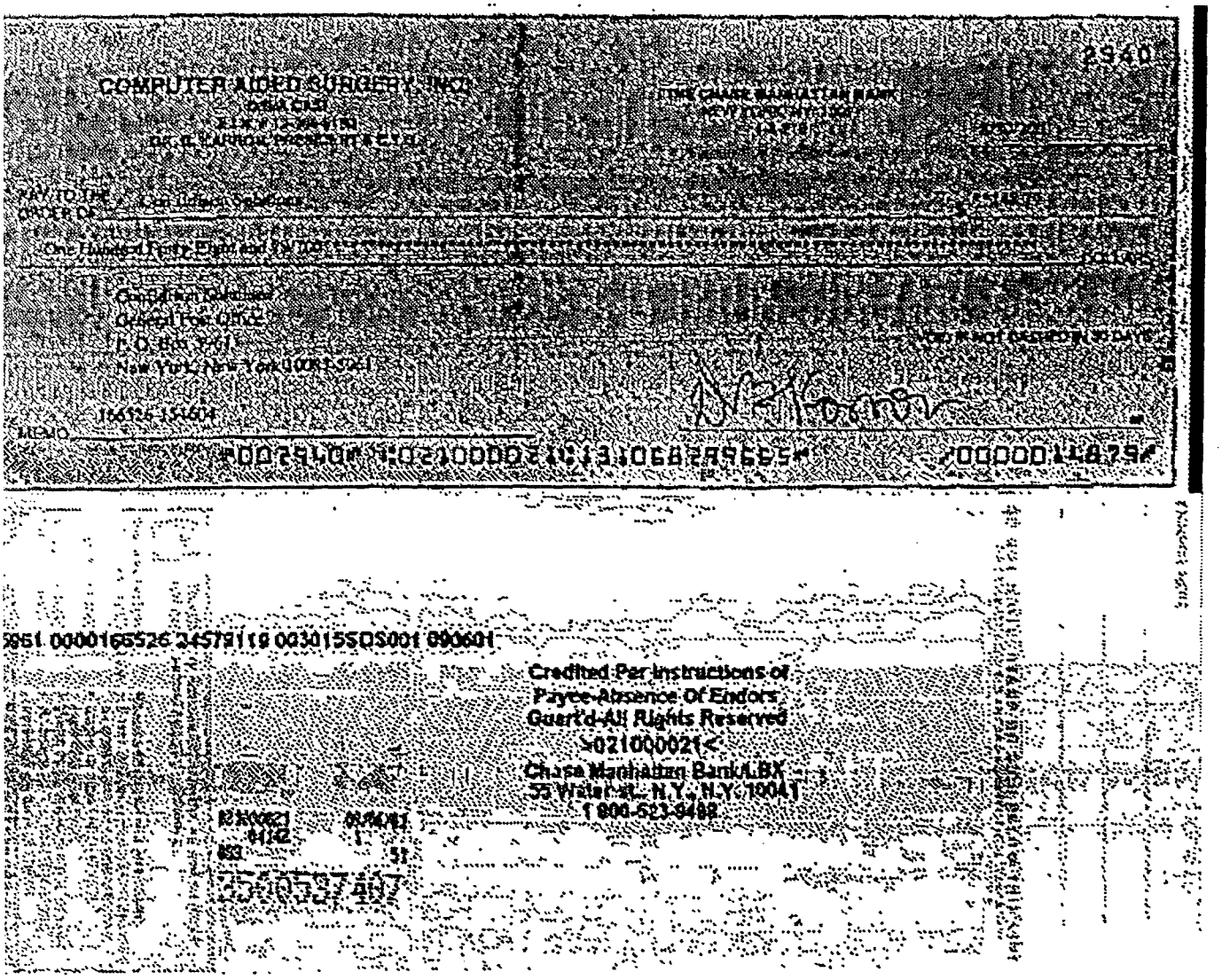
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012237506 Posting date 04-SEP-01



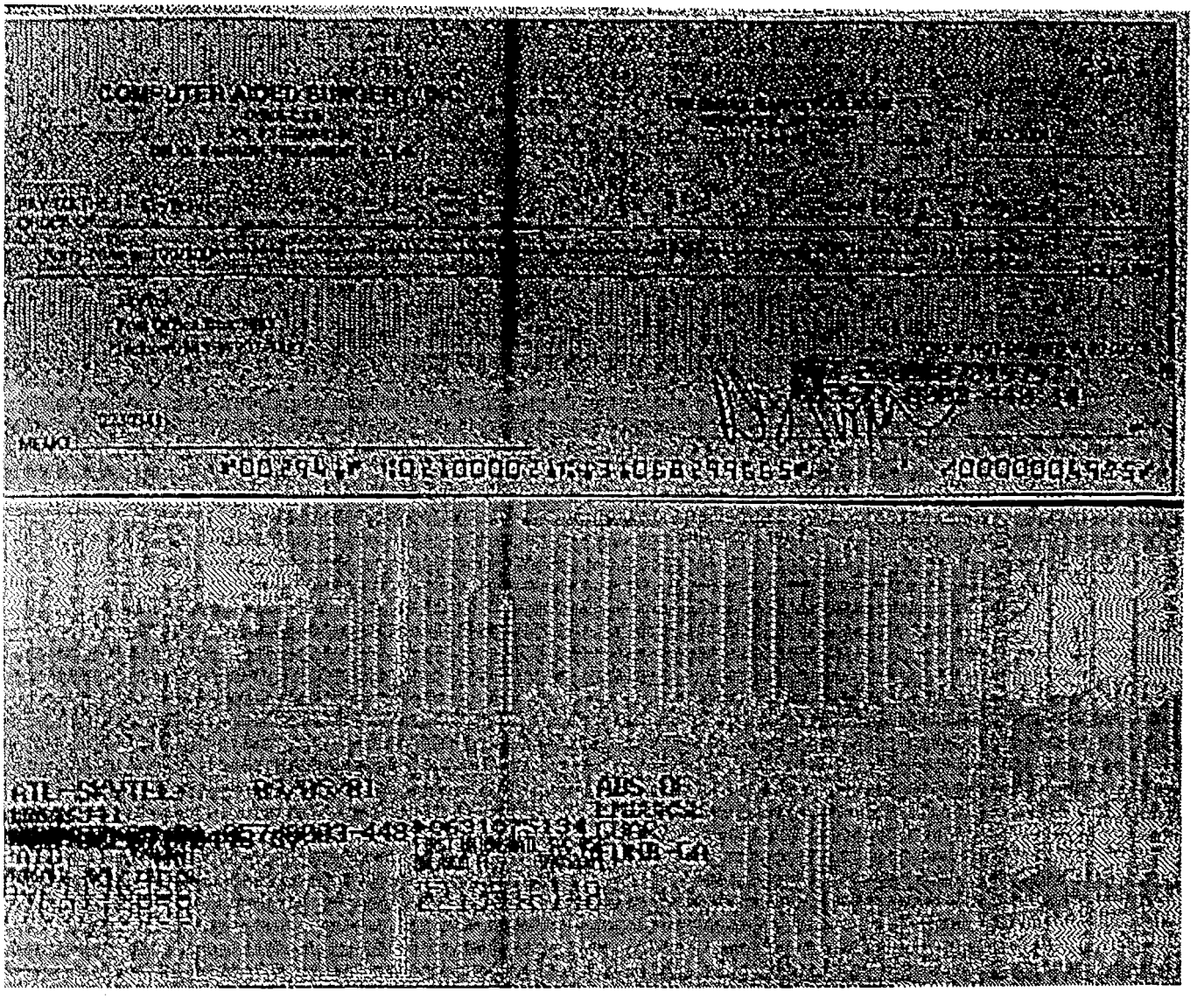
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031359491 Posting date 05-SEP-01



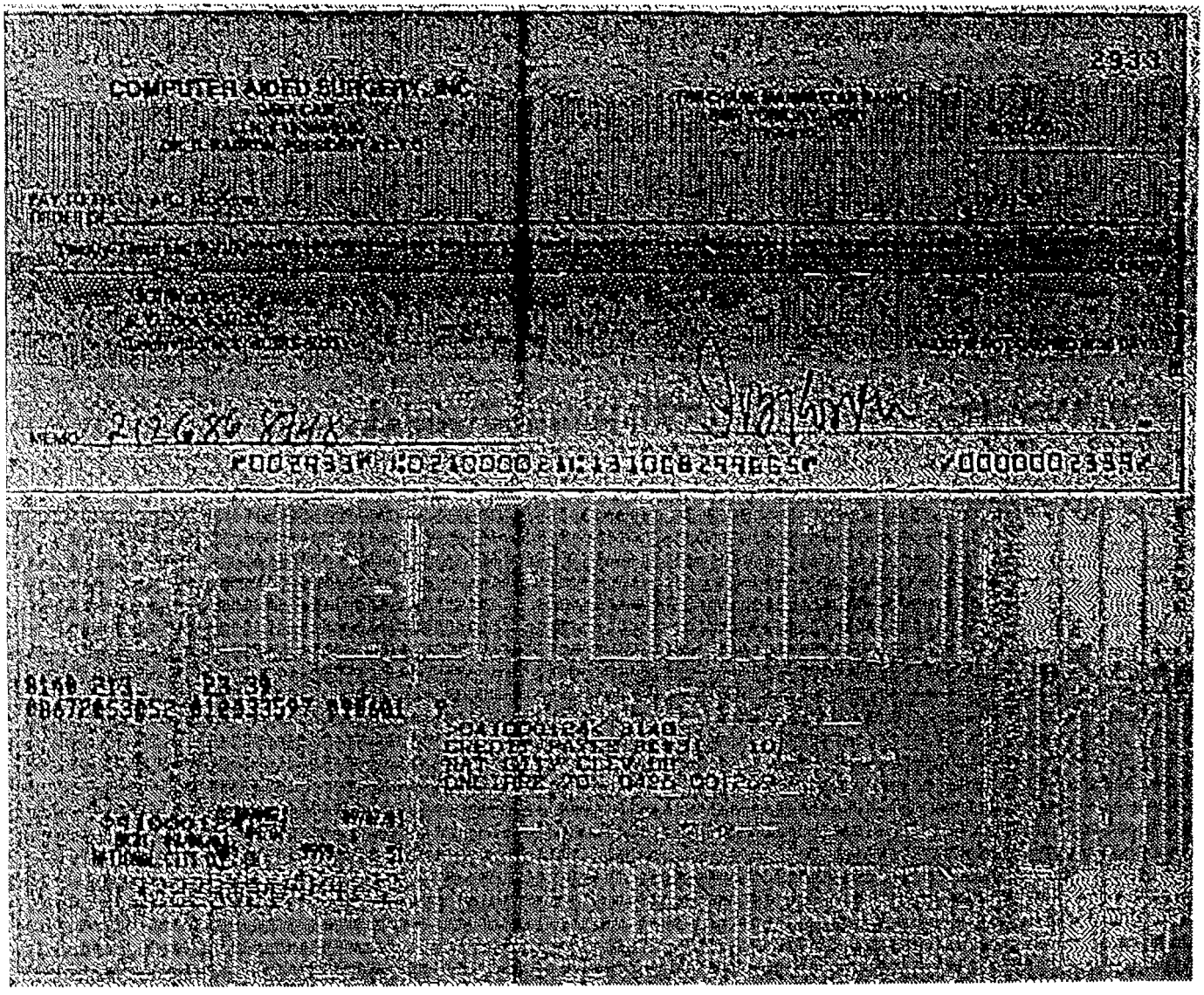
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035537407 Posting date 06-SEP-01



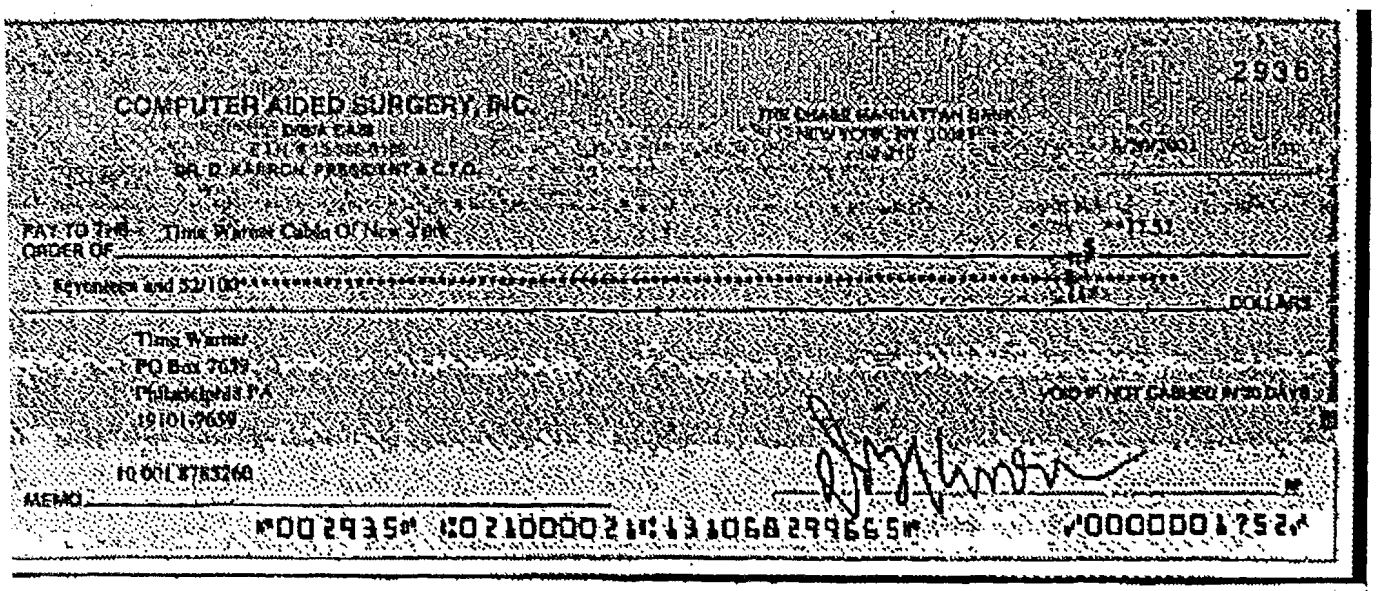
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0077710858 Posting date 06-SEP-01

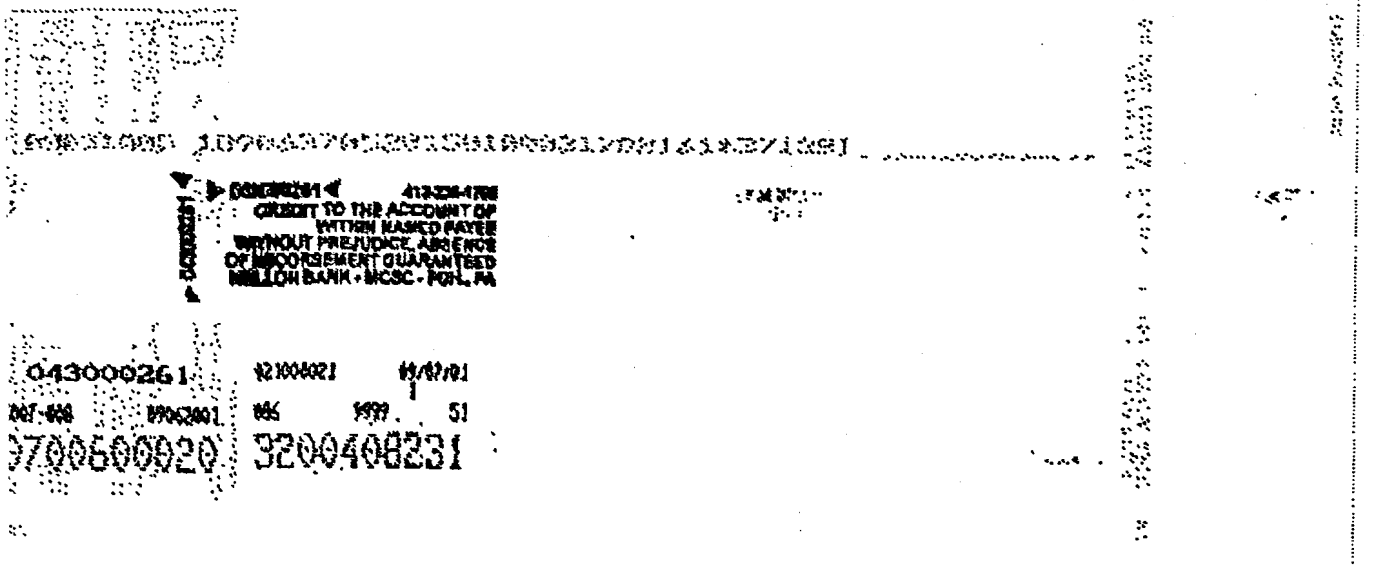


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0026484122 Posting date 07-SEP-01

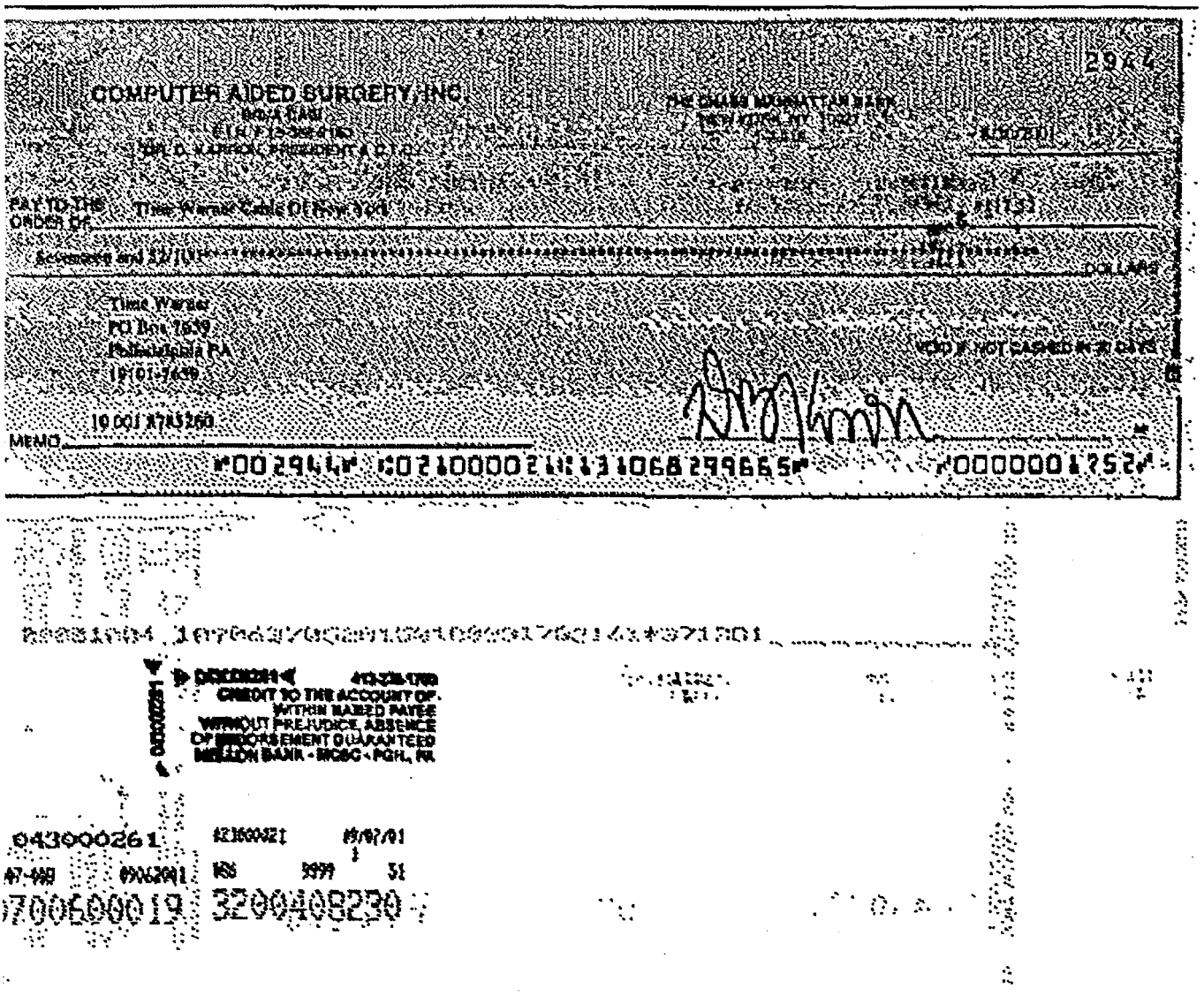


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032408231 Posting date 07-SEP-01

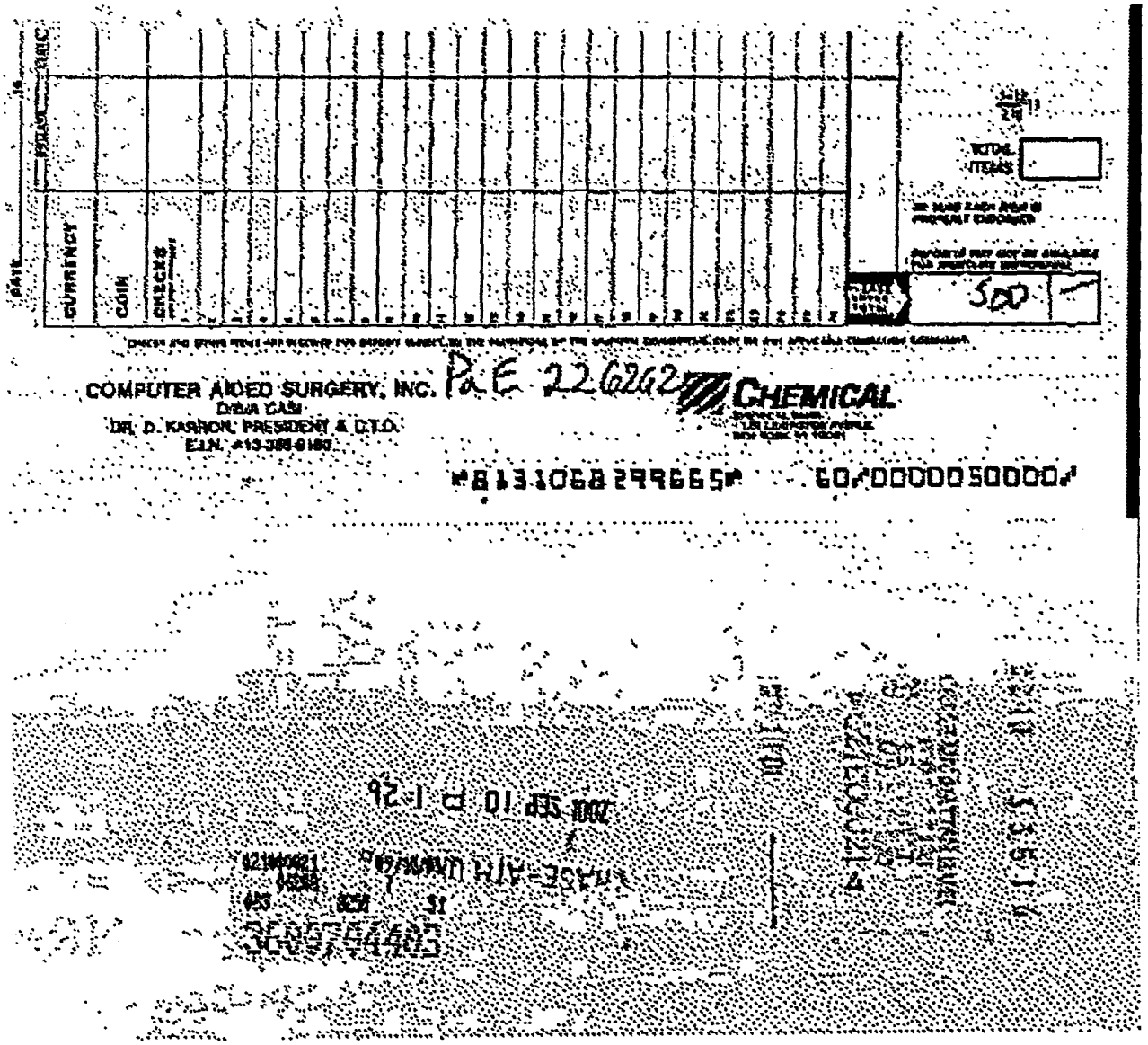




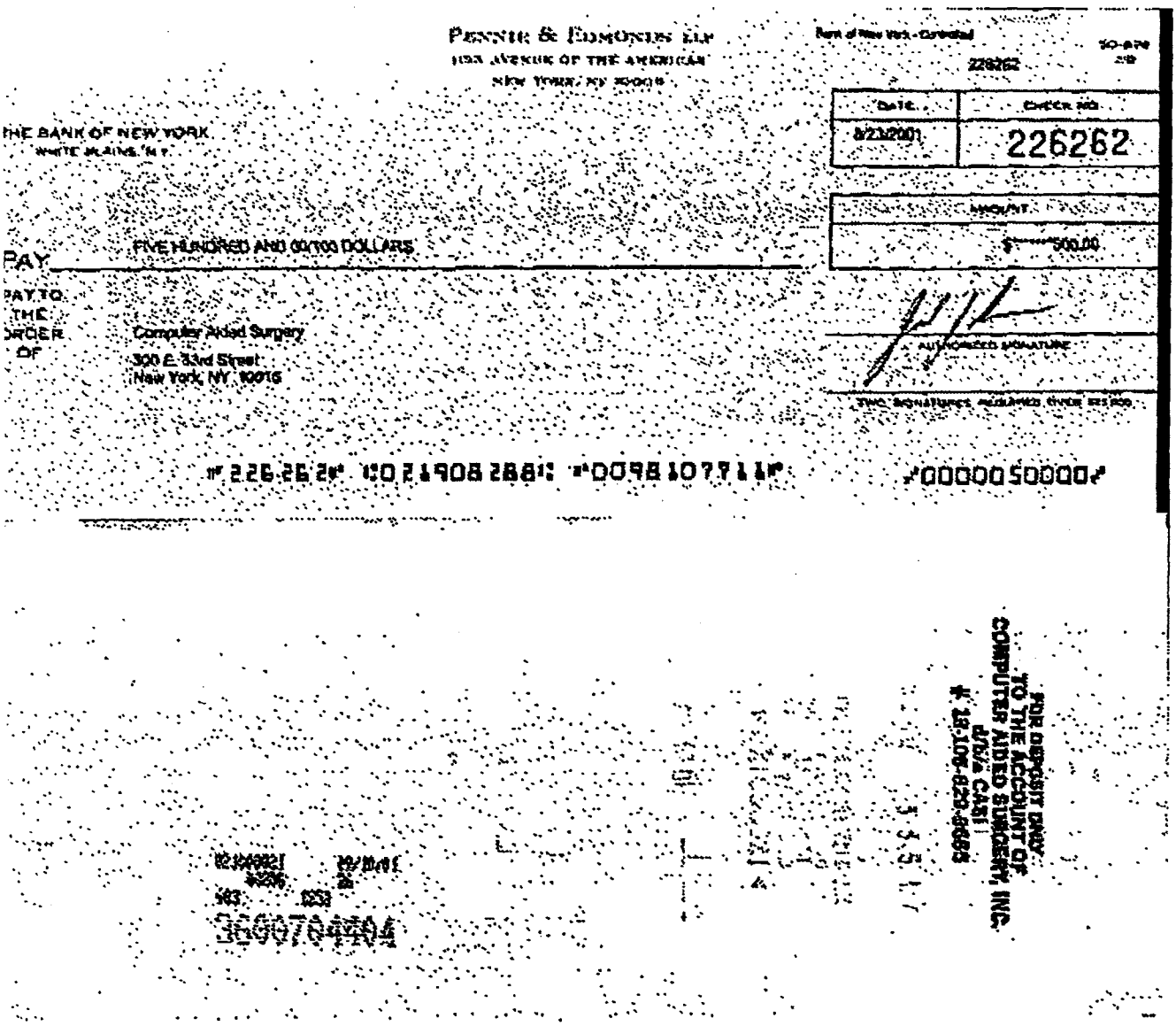
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032408230 Posting date 07-SEP-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036704403 Posting date 10-SEP-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036704404 Posting date 10-SEP-01


PENNIE & EDMONDS LLP
1155 AVENUE OF THE AMERICAS
NEW YORK, NY 10036

226262

THE BANK OF NEW YORK
WHITE PLAINS, N.Y.

DATE 8/23/2001
CHECK NO. 226262

AMOUNT $ ****500.00

PAY FIVE HUNDRED AND 00/100 DOLLARS

PAY TO THE ORDER OF
Computer Aided Surgery
300 E. 33rd Street
New York, NY 10016

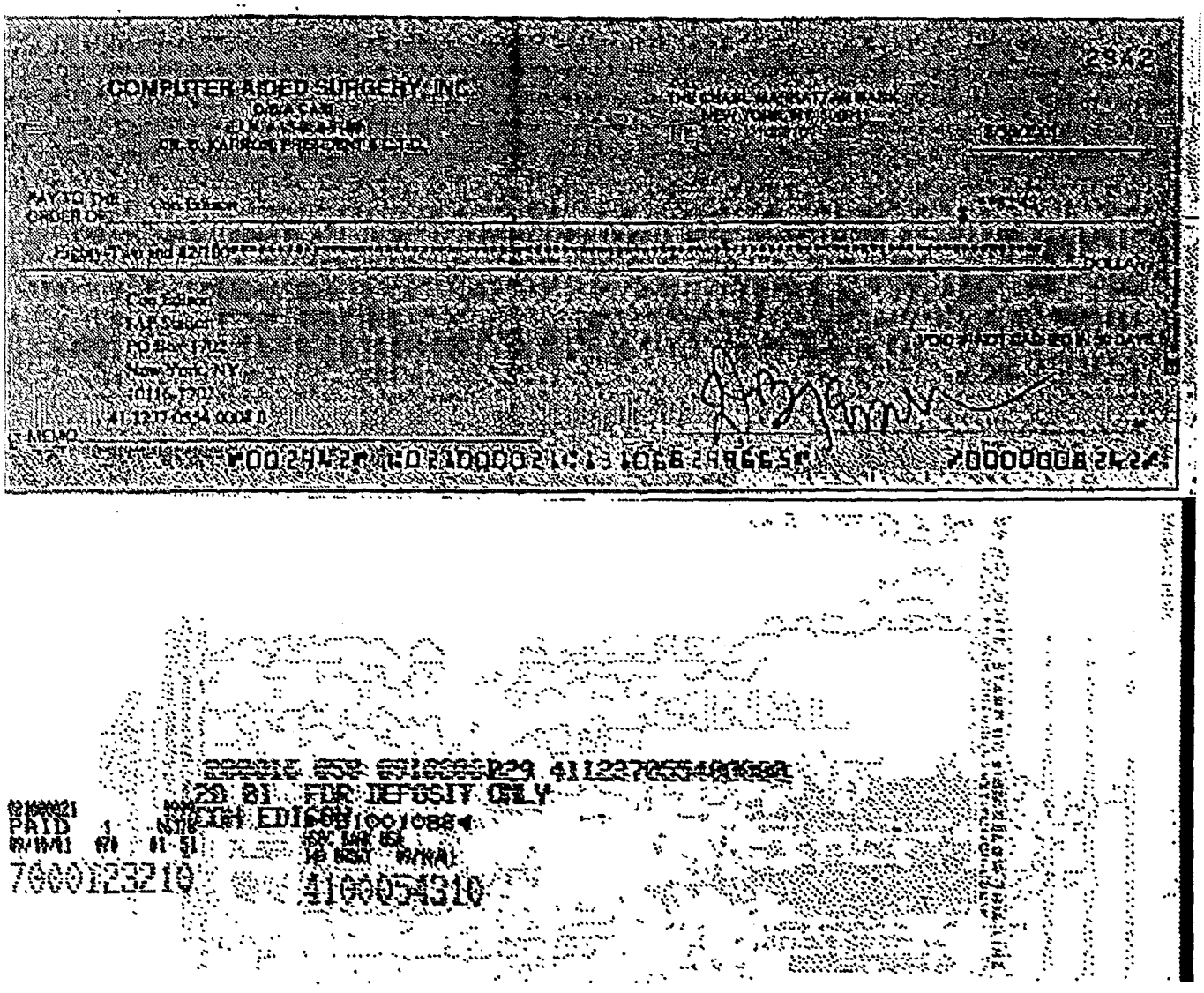
AUTHORIZED SIGNATURE

TWO SIGNATURES REQUIRED OVER $5,000

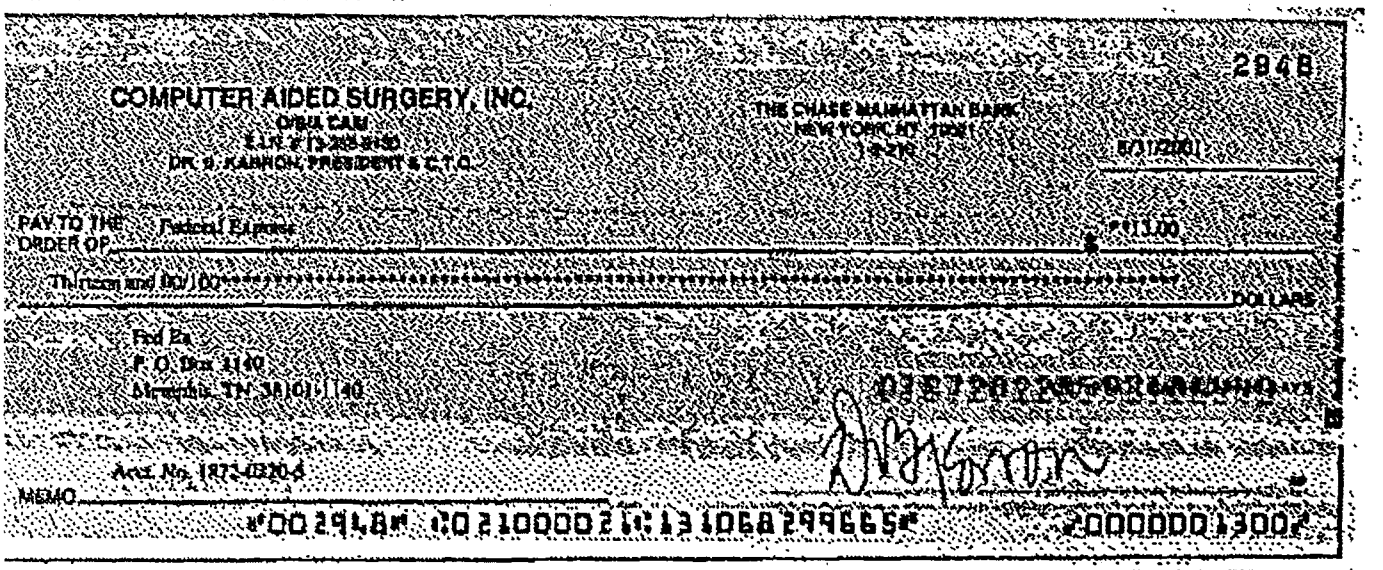
⑈226262⑈ ⑆021908268⑆ ⑈0098107714⑈ ⑈00000500000⑈

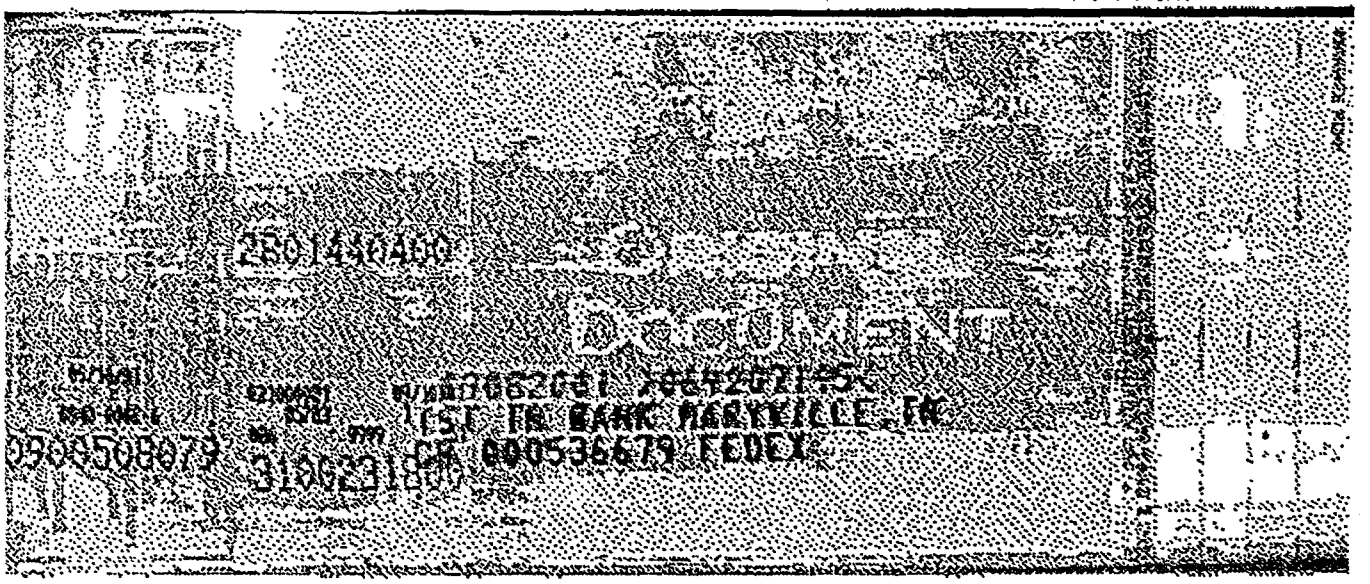
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
#: 18-106-820-9665

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0070123210 Posting date 10-SEP-01

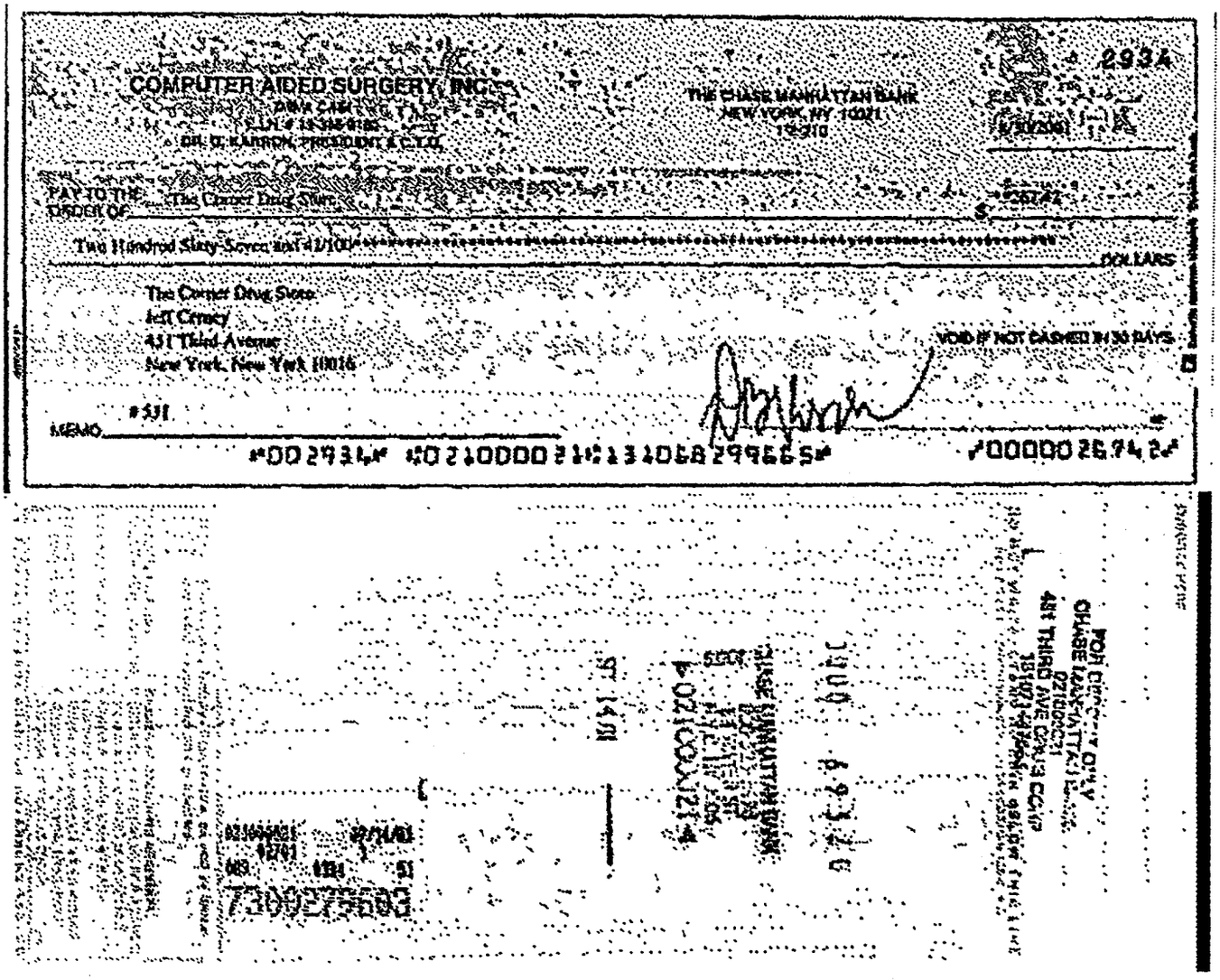


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031231800 Posting date 10-SEP-01

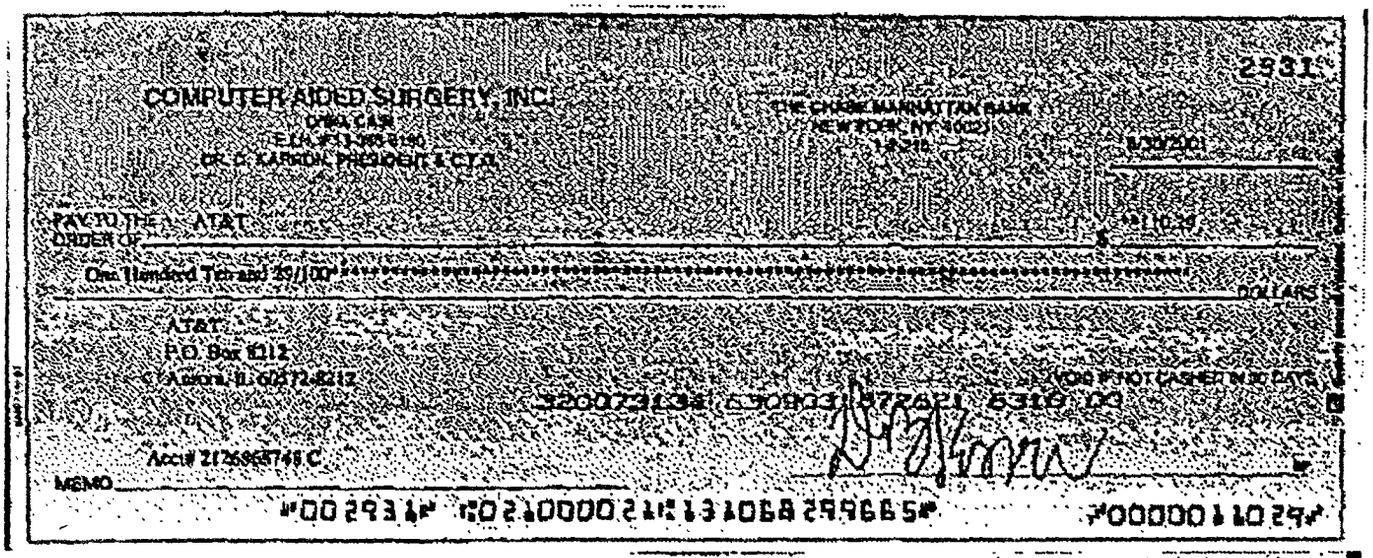


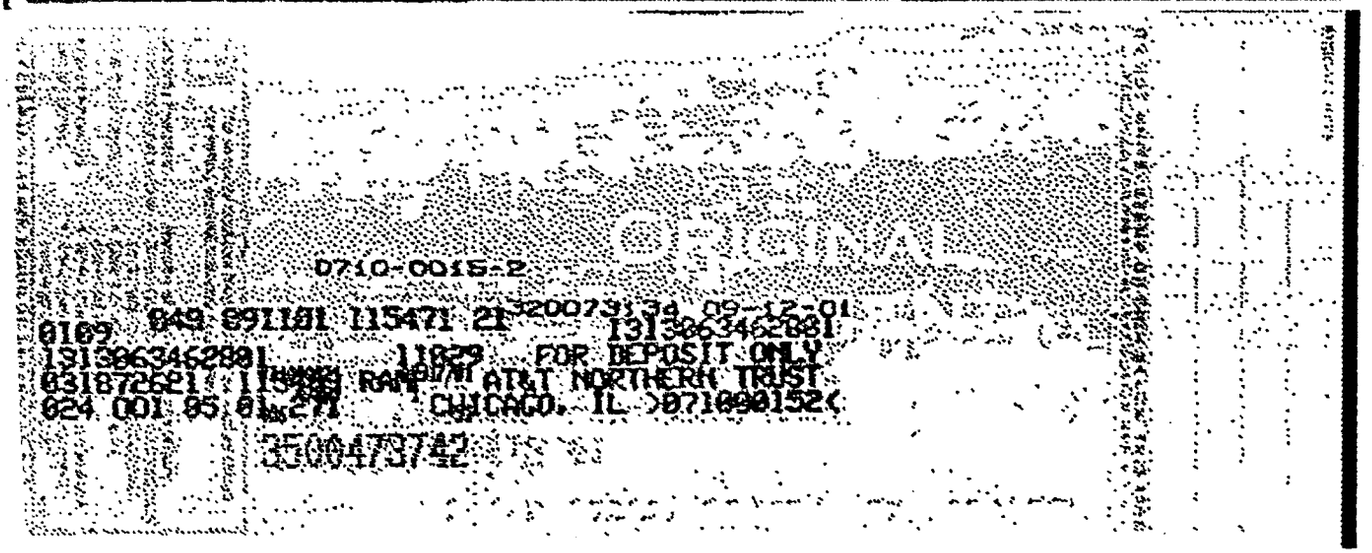


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073279603 Posting date 14-SEP-01

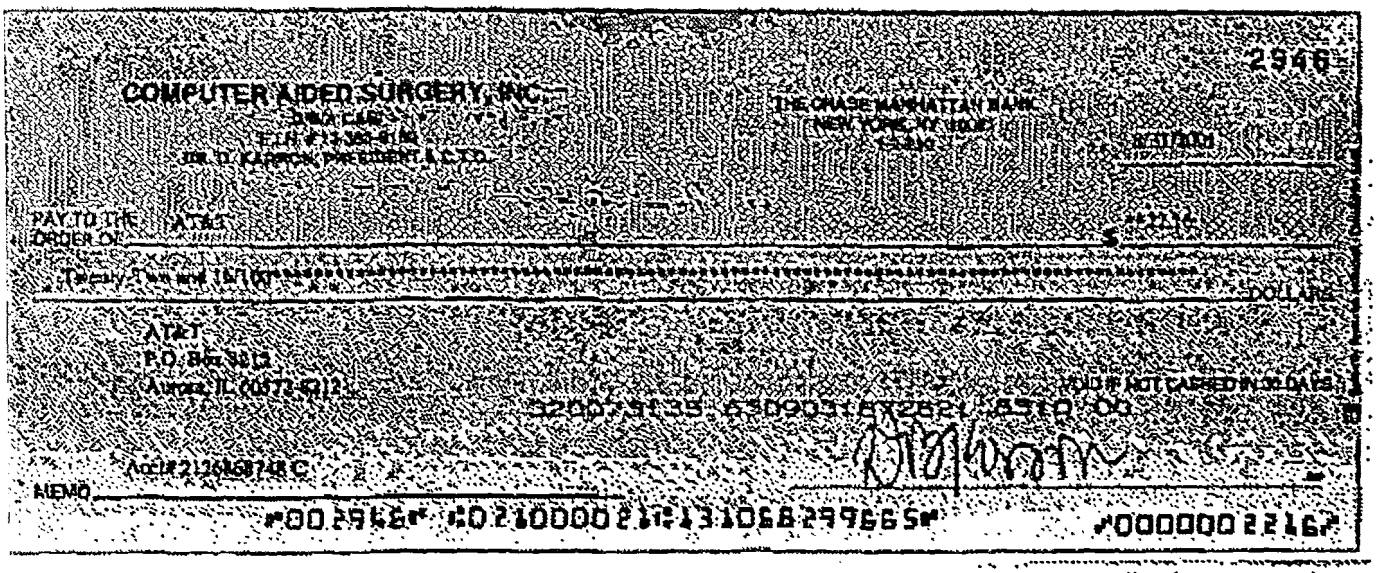


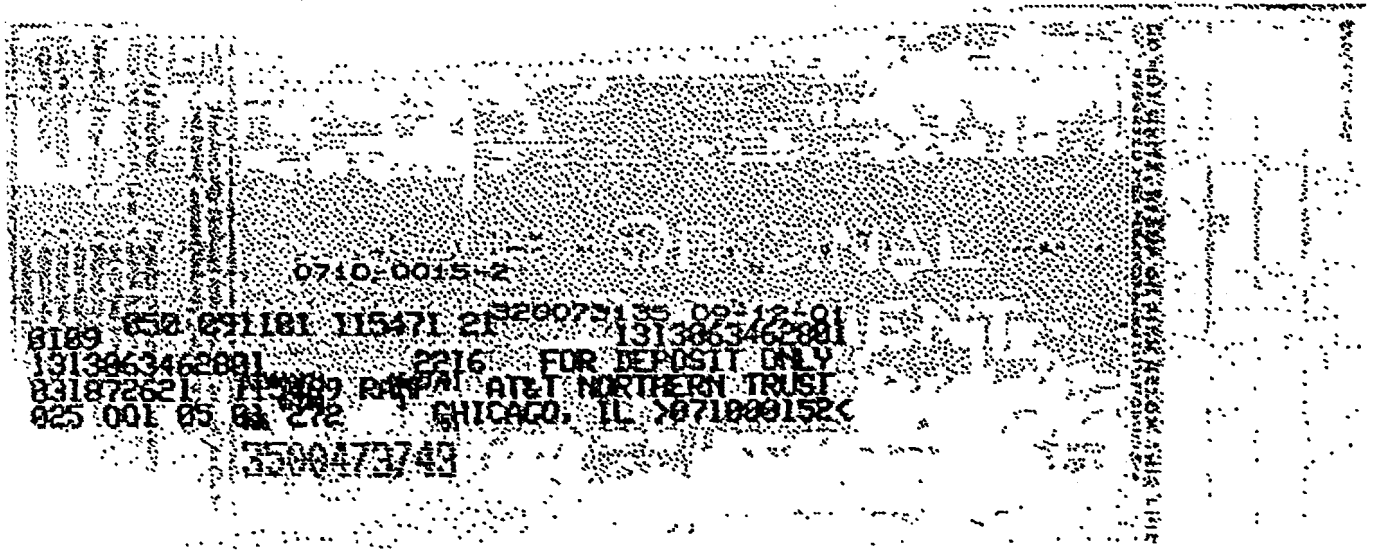
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035473742 Posting date 17-SEP-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035473743 Posting date 17-SEP-01





January 24 - February 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,705.44	10,500.00	10,203.39	2,002.05
Business Checking 131-0758735-65	66,369.12	60,500.00	66,719.04	60,150.08
Total	**68,074.56**	**71,000.00**	**76,922.43**	**62,152.13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Apply for a Business Revolving Credit Line today.

With rates as low as they are today, here's the perfect opportunity to give your business a boost. Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Important Information

Your combined Business Banking balances in January totaled $31,384.38.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,705.44
Deposits and Credits	2	10,500.00
Withdrawals and Debits	1	1.00
Checks Paid	12	10,202.39
Ending Balance		**2,002.05**

Deposits and Credits

Date	Description	Amount
02/01	Deposit	10,000.00
02/01	Deposit	500.00
Total		**10,500.00**

Withdrawals and Debits

Date	Description	Amount
02/12	Verizon Purchase 021202 1073	1.00
Total		**1.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3080	02/14	28.35	3126	02/01	1,000.00	3131	02/01	2,000.00
3085*	02/14	378.33	3127	02/06	100.00	3132	02/01	2,000.00
3124*	01/28	100.00	3129*	02/01	2,000.00	3136*	02/21	295.26
3125	01/28	500.00	3130	02/06	1,690.00	3138*	02/21	110.45

Total (12 checks) **10,202.39**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/28	1,105.44	02/06	2,815.44	02/14	2,407.76
02/01	4,605.44	02/12	2,814.44	02/21	2,002.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	53	$ 0.20	10.60
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	11.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.40**

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		66,369.12
Deposits and Credits	2	60,500.00
Withdrawals and Debits	0	0.00
Checks Paid	20	66,719.04
Ending Balance		**60,150.08**

Deposits and Credits

Date	Description	Amount
01/28	Deposit	500.00
02/20	Nist Treas 310 Misc Pay 022002 133889180130600	60,000.00
Total		**60,500.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10005	02/05	300.00	10049	02/01	1,000.00	10058	02/12	1,000.00
10006	02/05	300.00	10050	02/01	10,000.00	10059	02/04	5,778.00
10040*	02/12	617.41	10051	02/01	500.00	10060	02/05	2,707.20
10045*	01/24	480.78	10052	02/21	16.56	10061	02/08	8,333.33
10046	01/29	500.00	10053	02/04	8,156.72	10062	02/08	1,330.35
10047	01/29	1,544.52	10056*	02/07	6,419.57	10063	02/11	2,469.60
10048	01/28	5,265.00	10057	02/05	10,000.00			

Total (20 checks) **66,719.04**

** indicates gap in check sequence*

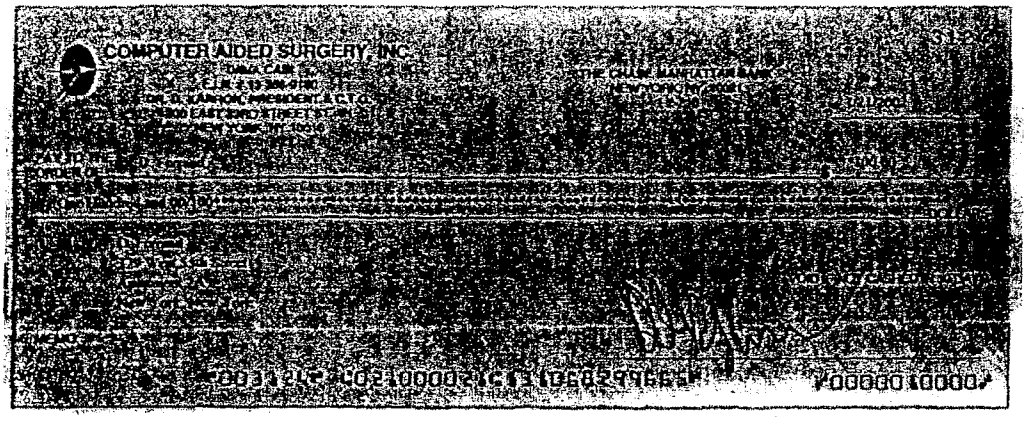
Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/24	65,888.34	02/04	33,644.10	02/11	1,784.05
01/28	61,123.34	02/05	20,336.90	02/12	166.64
01/29	59,078.82	02/07	13,917.33	02/20	60,166.64
02/01	47,578.82	02/08	4,253.65	02/21	60,150.08

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

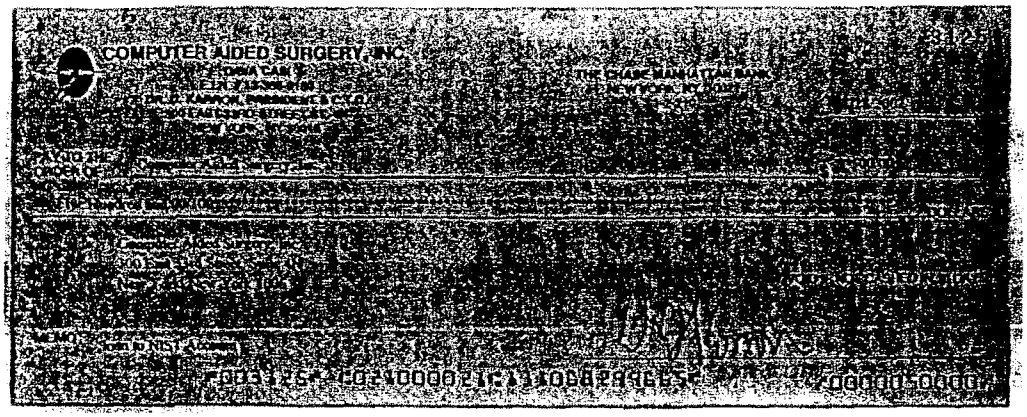
1/28/2002



A. Lamond
131 606 552201

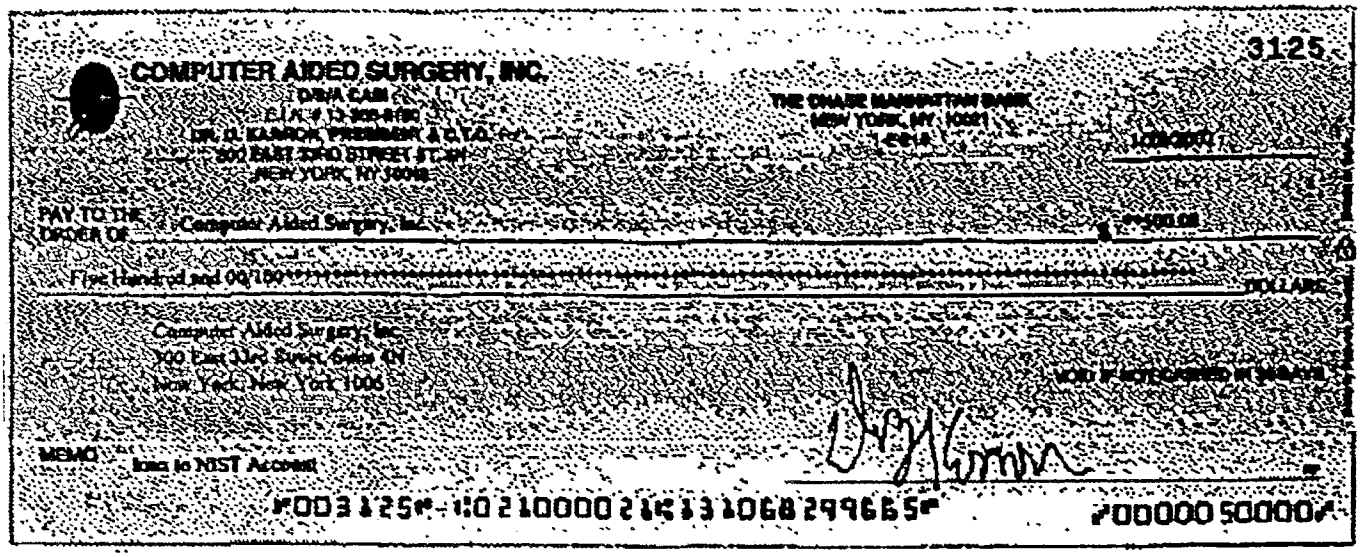
1621

1/28/2002



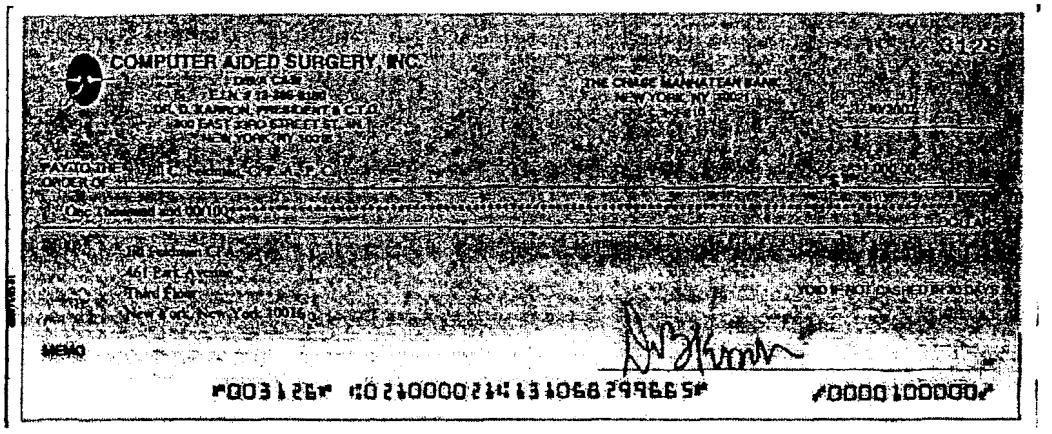
NIST ATTN Brad Ng -
Exp only

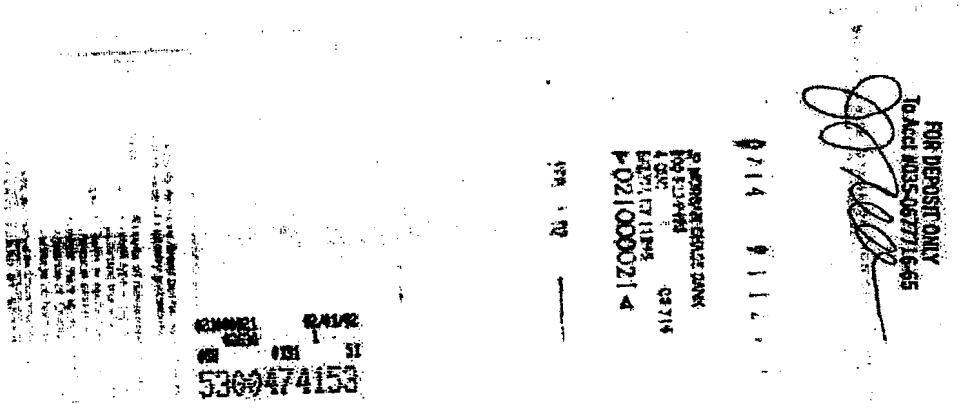
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080120481 Posting date 28-JAN-02



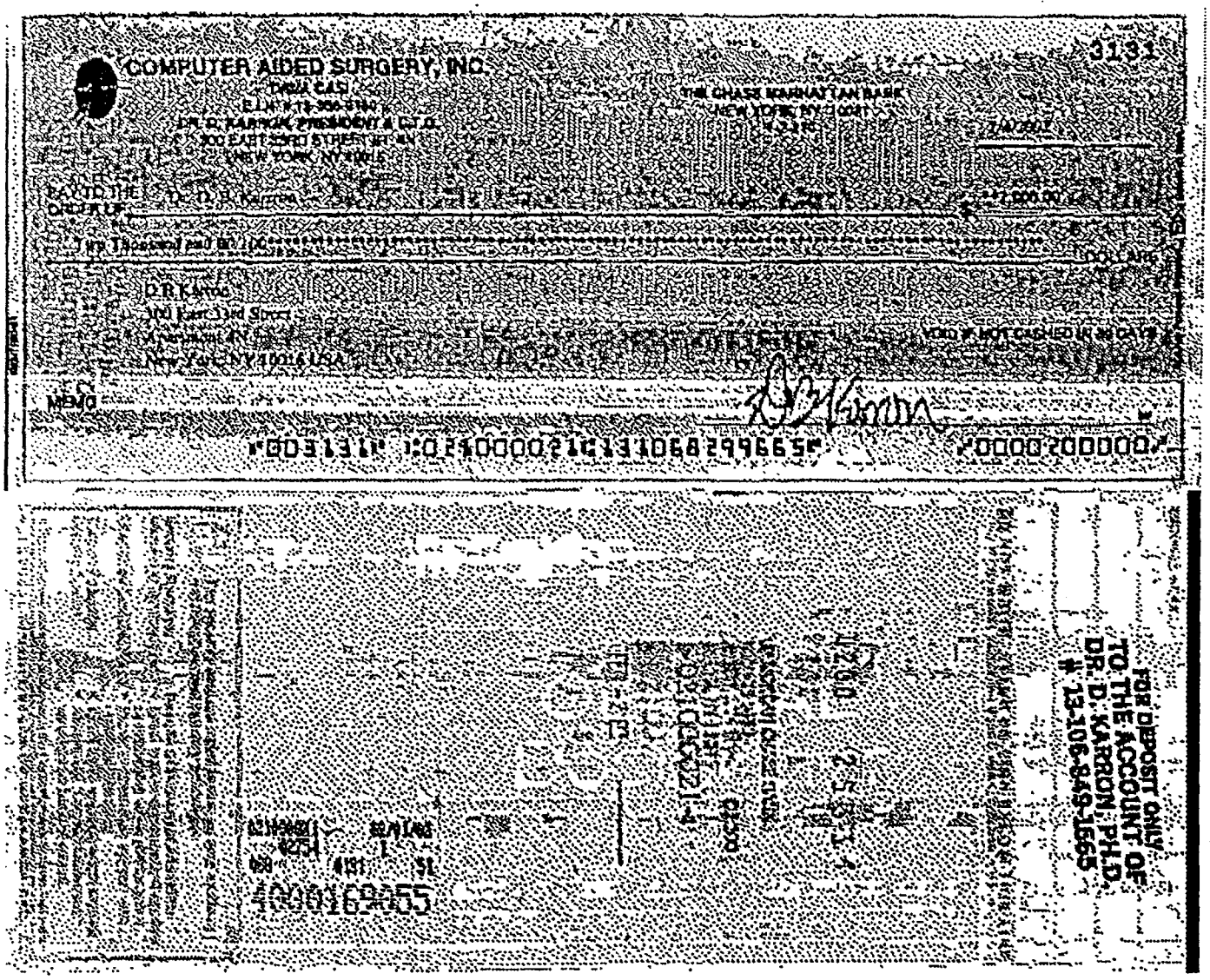
NIST ATP Dkt Thg - Ctrl only

2/1/2002

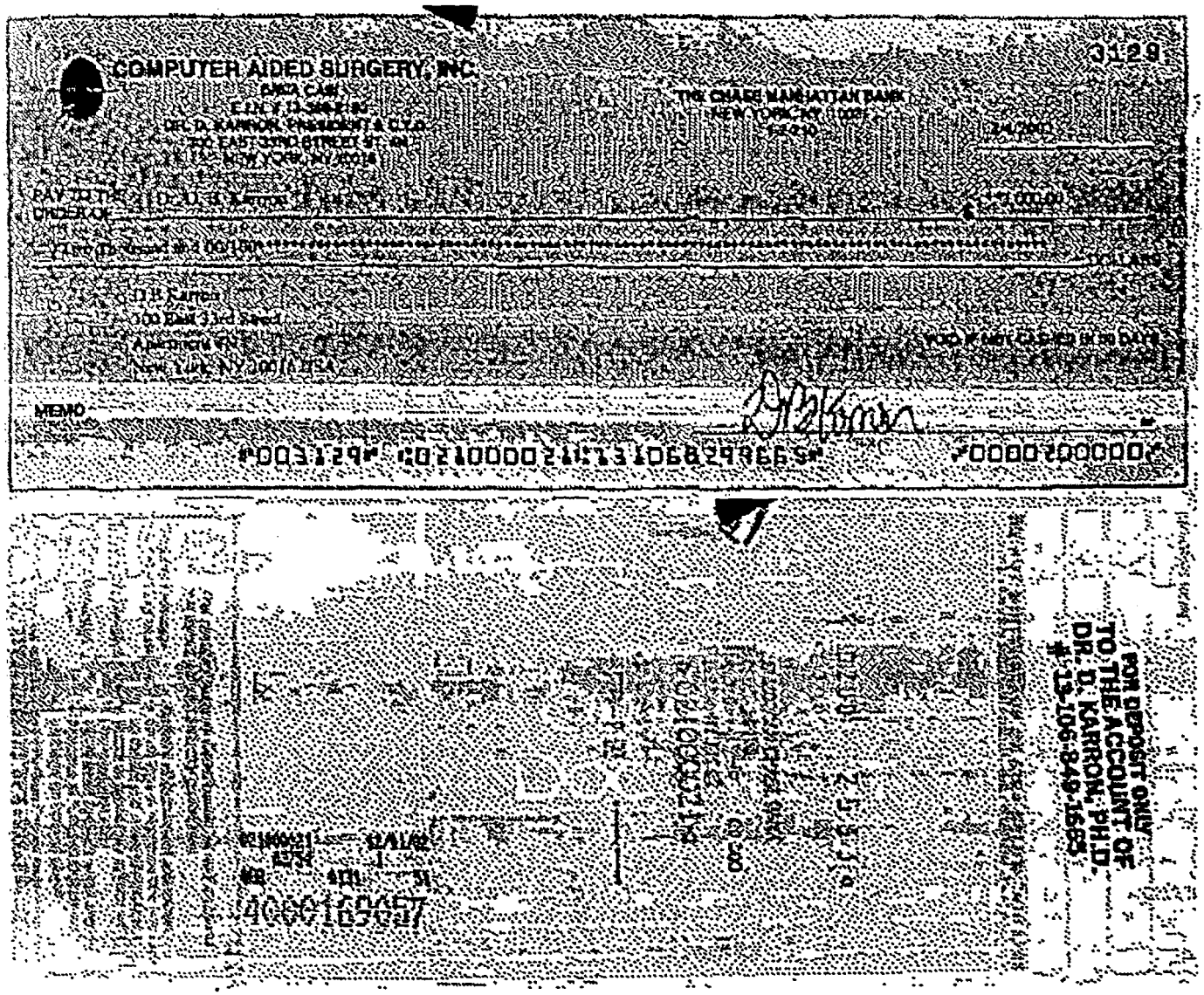

COMPUTER AIDED SURGERY, INC.
MEMO


FOR DEPOSIT ONLY
5369474153

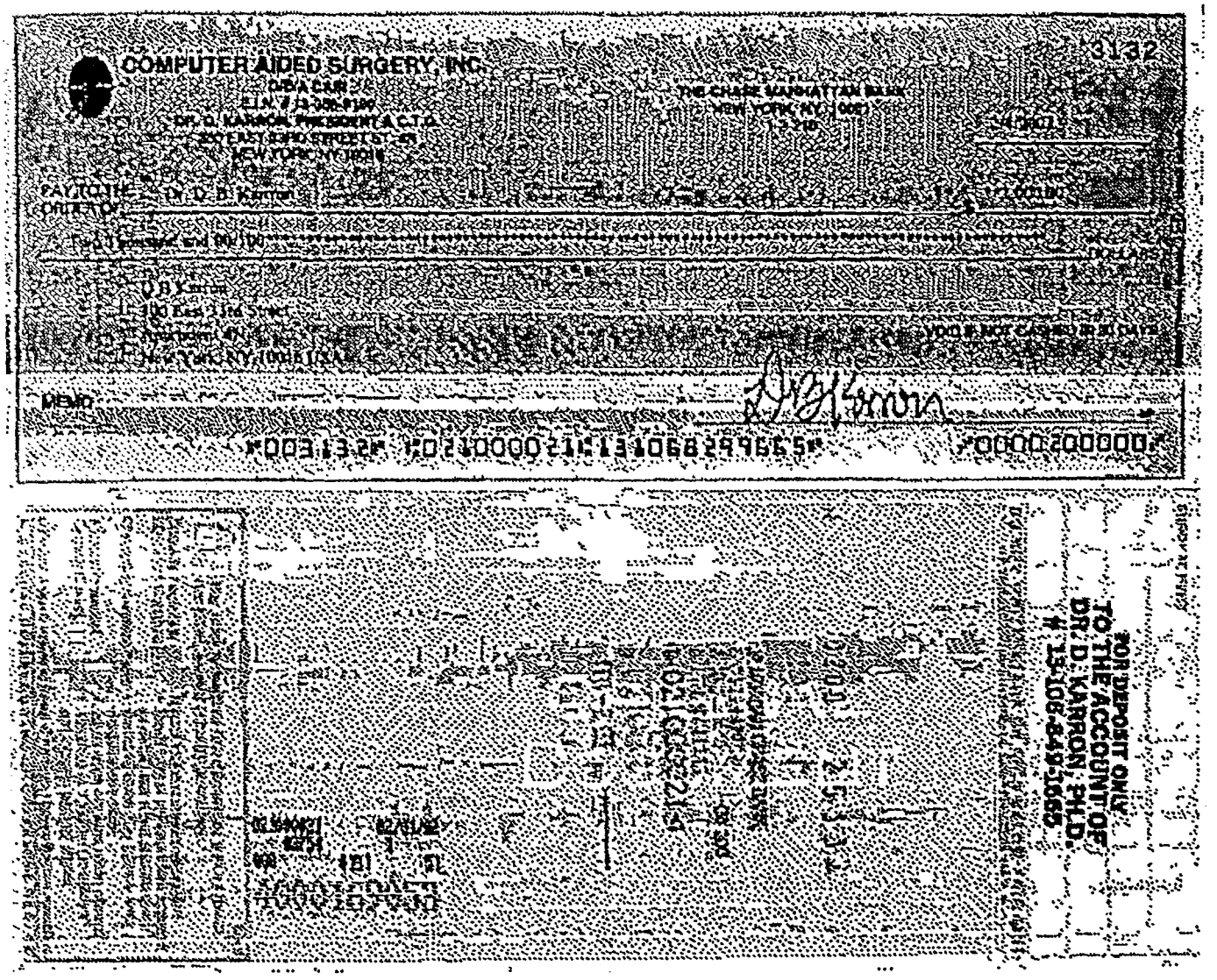
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169055 Posting date 01-FEB-02

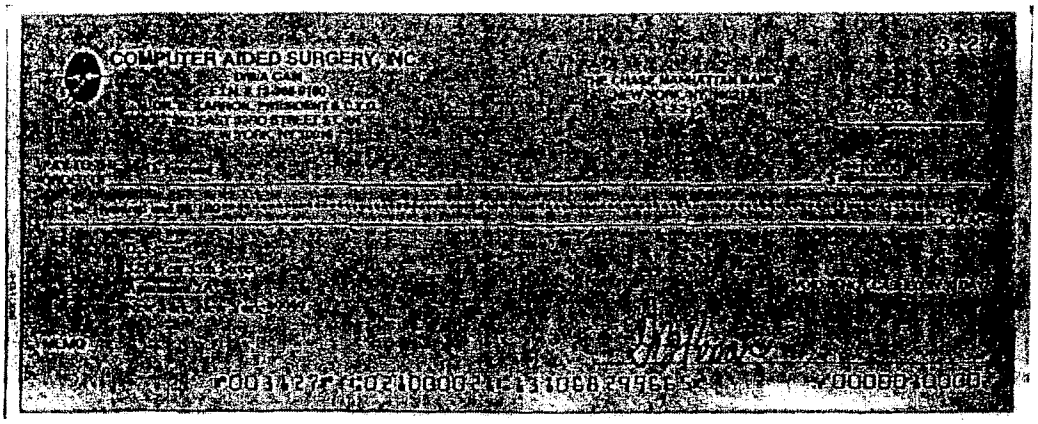


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169057 Posting date 01-FEB-02

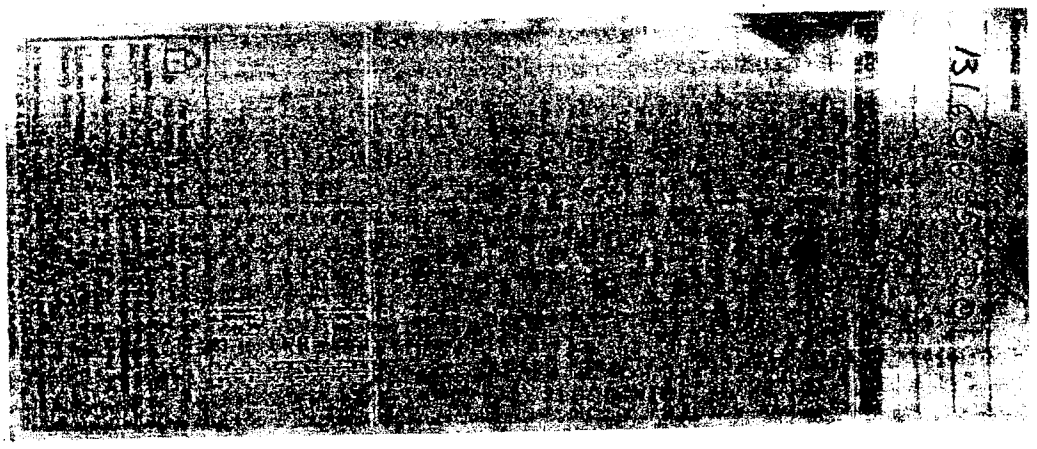


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169053 Posting date 01-FEB-02

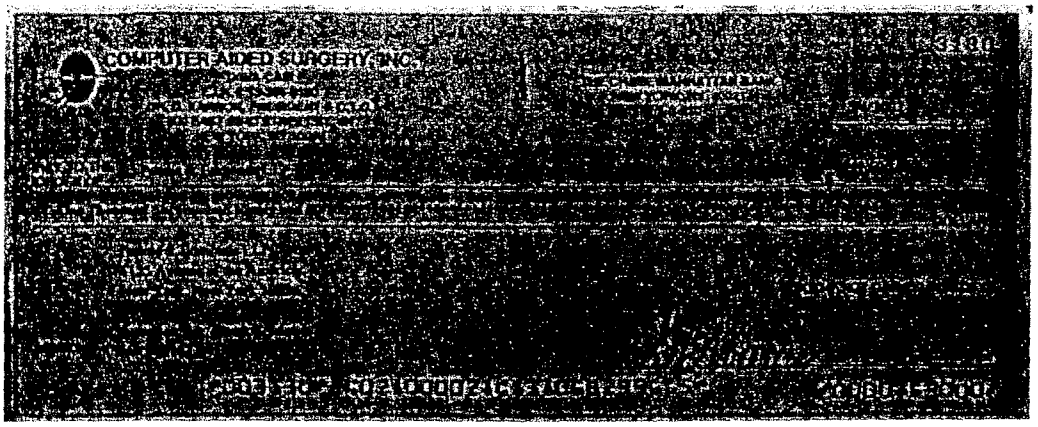


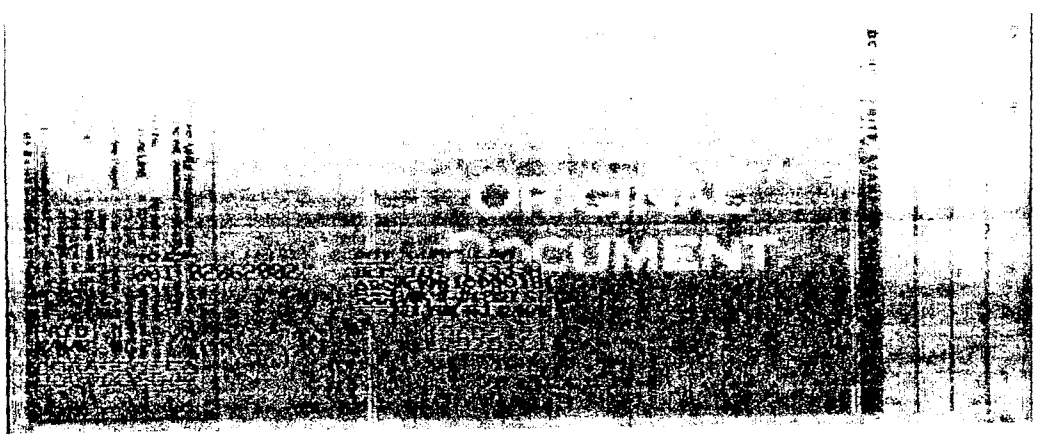


2/6/2002

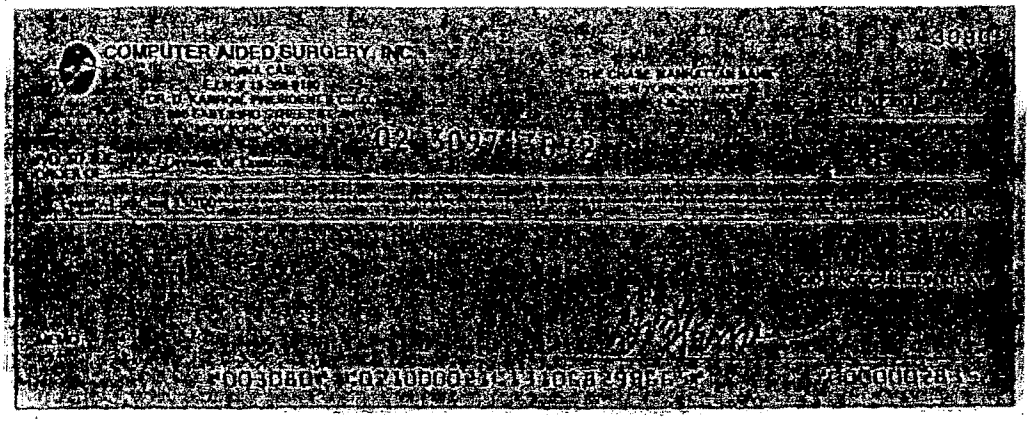


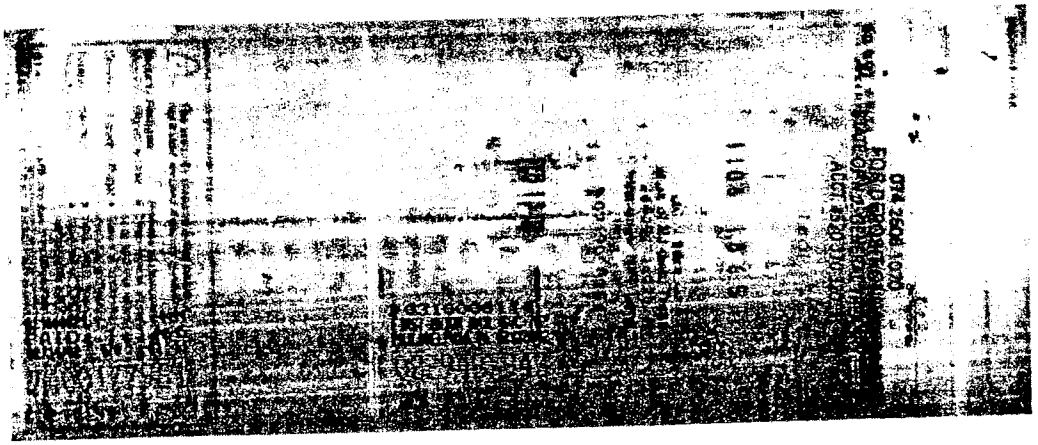
2/6/2002



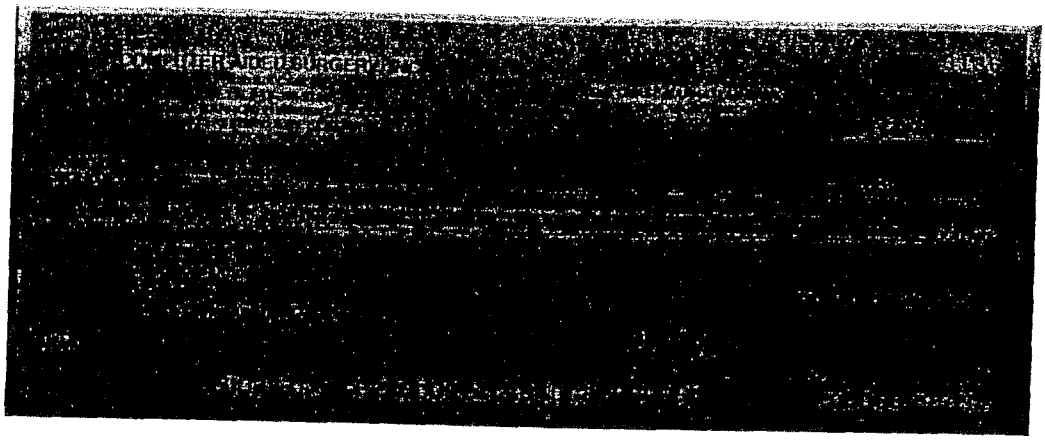


2/14/2002

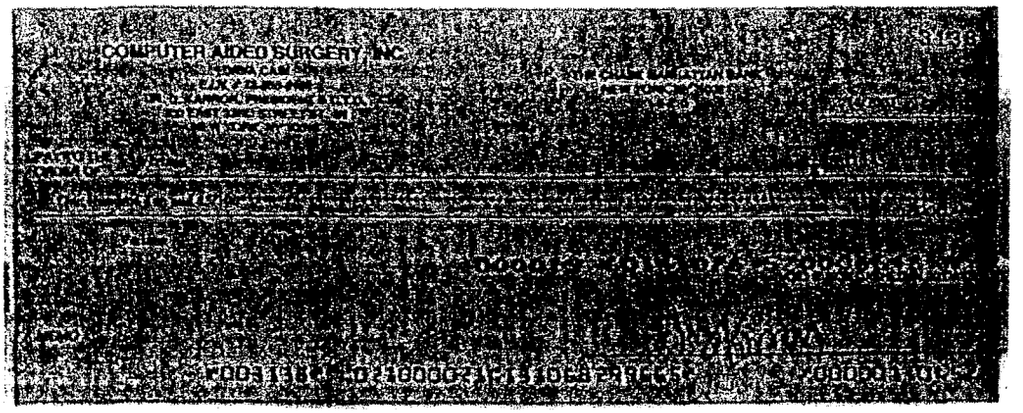


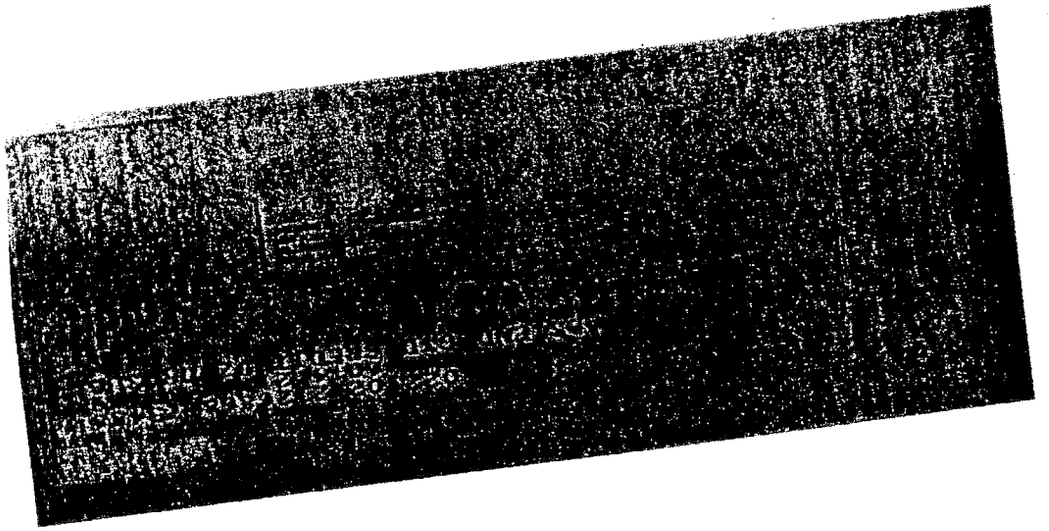


2/21/200~

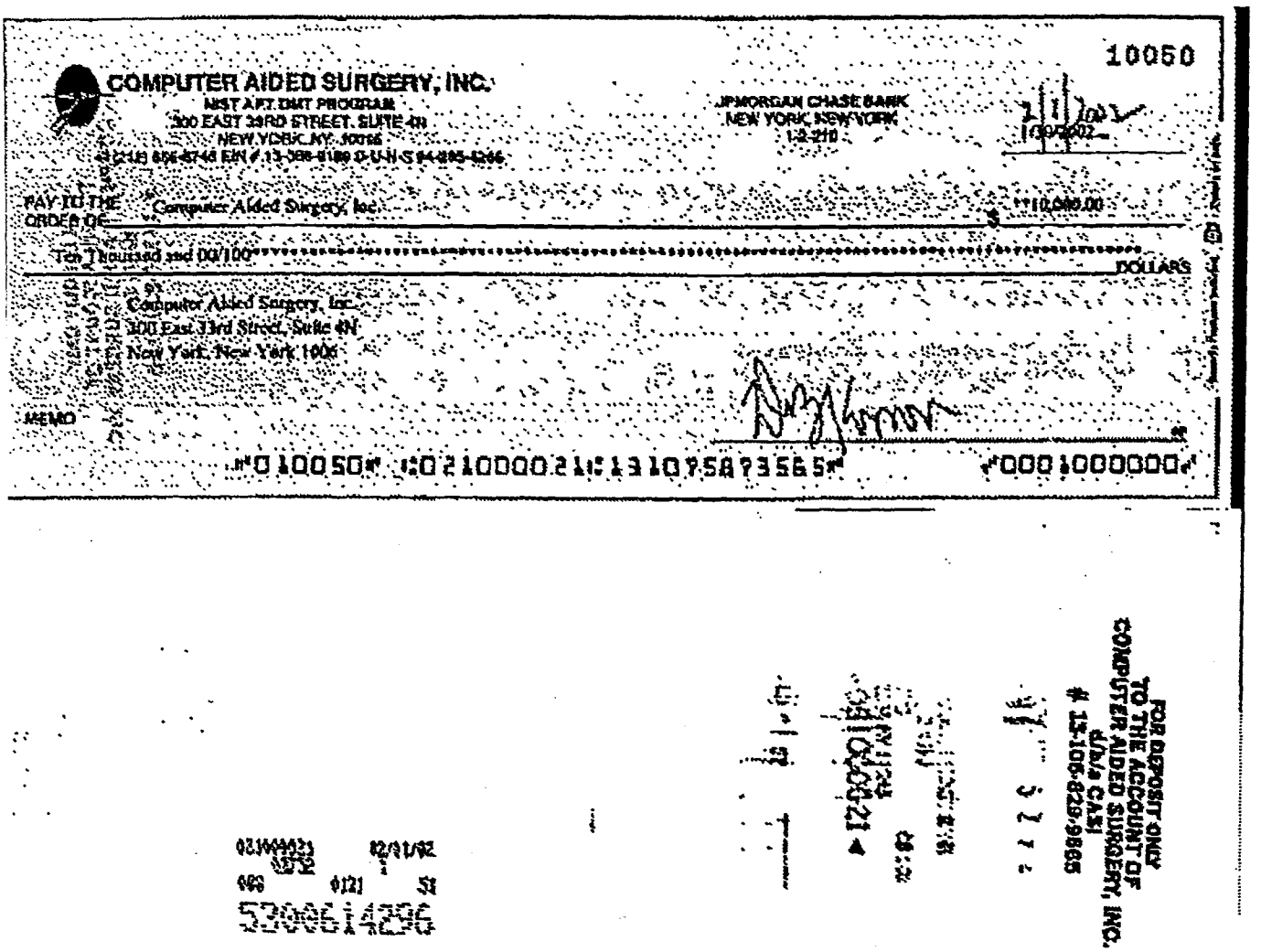


2/21/2002

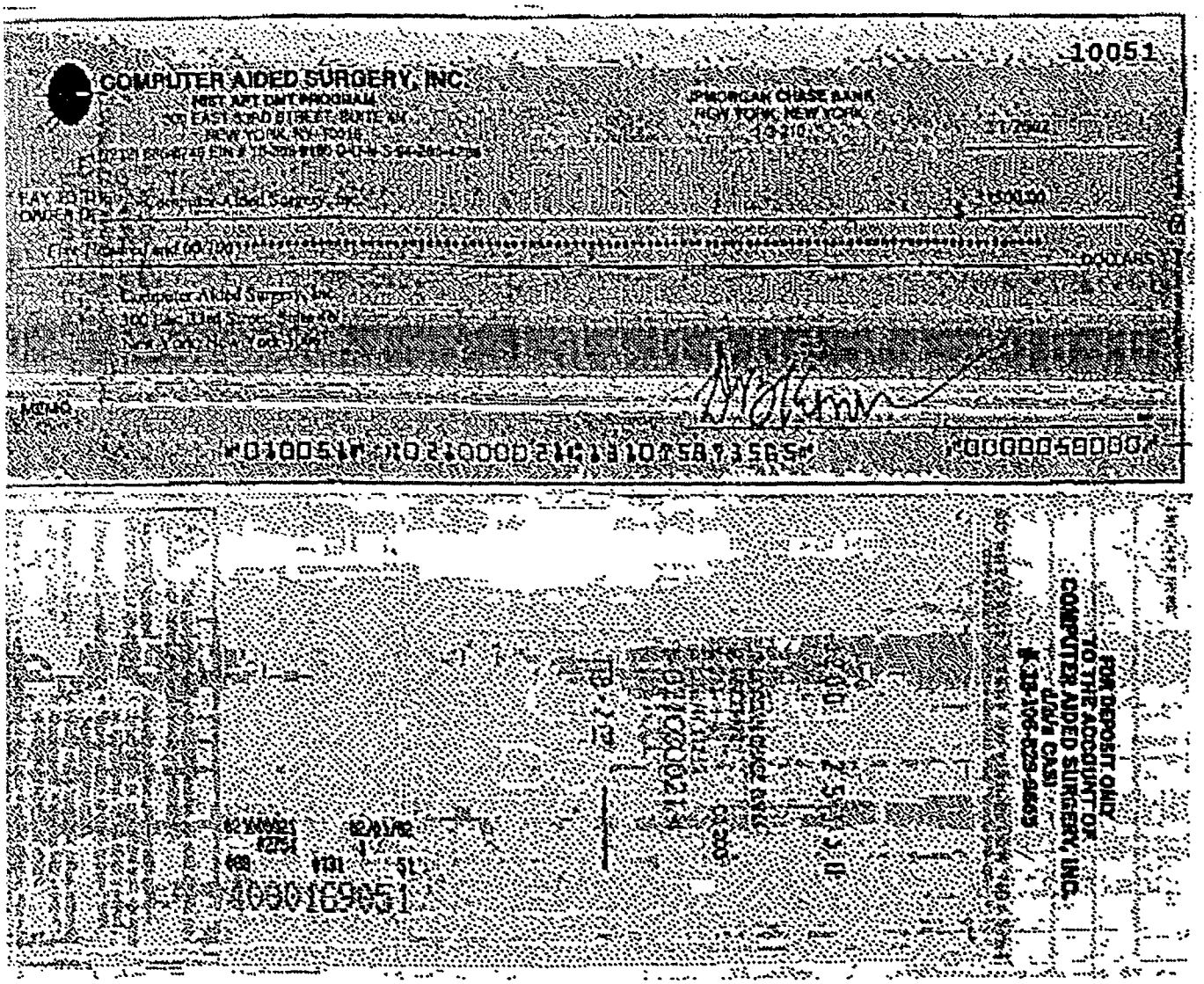




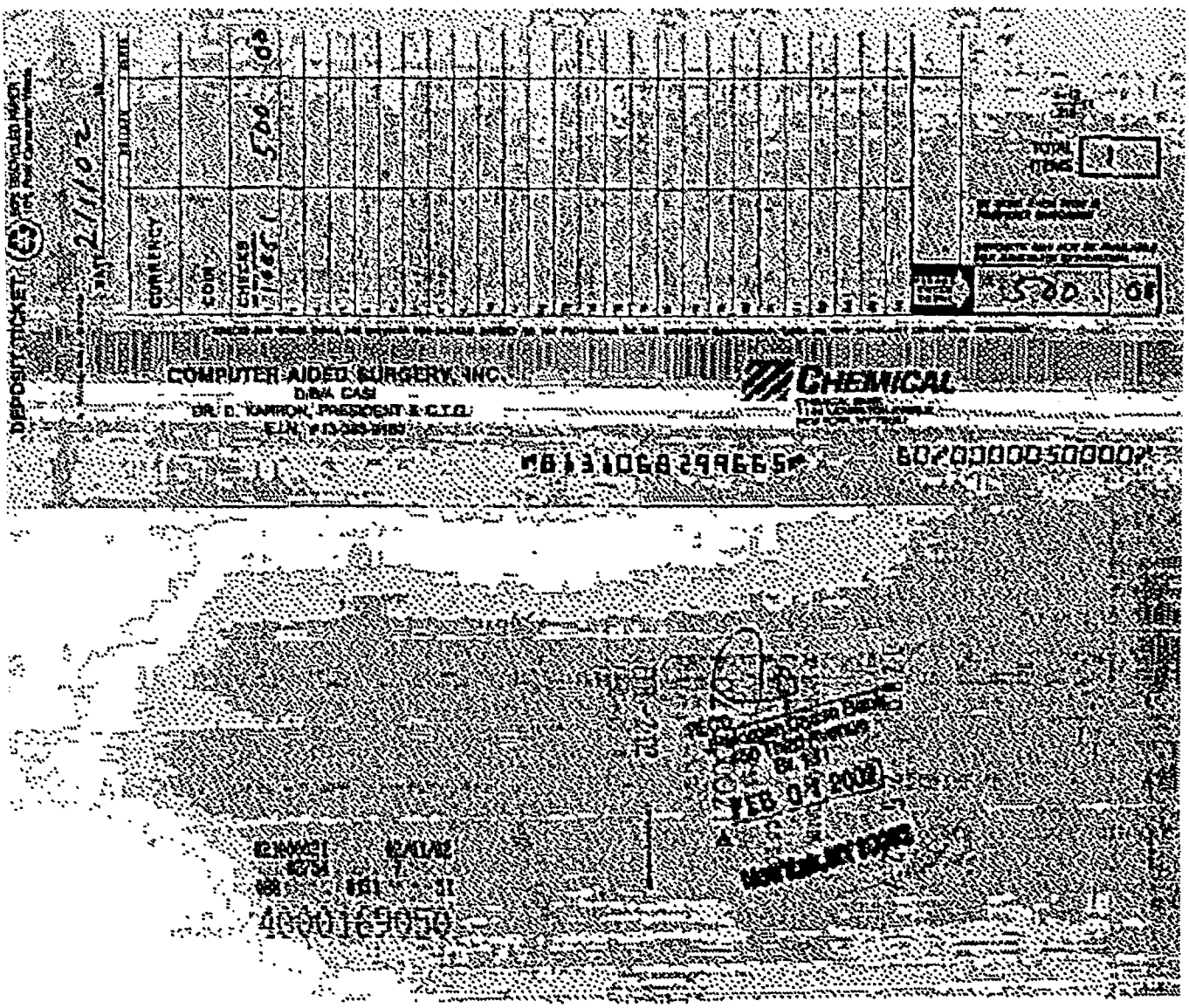
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053614296 Posting date 01-FEB-02



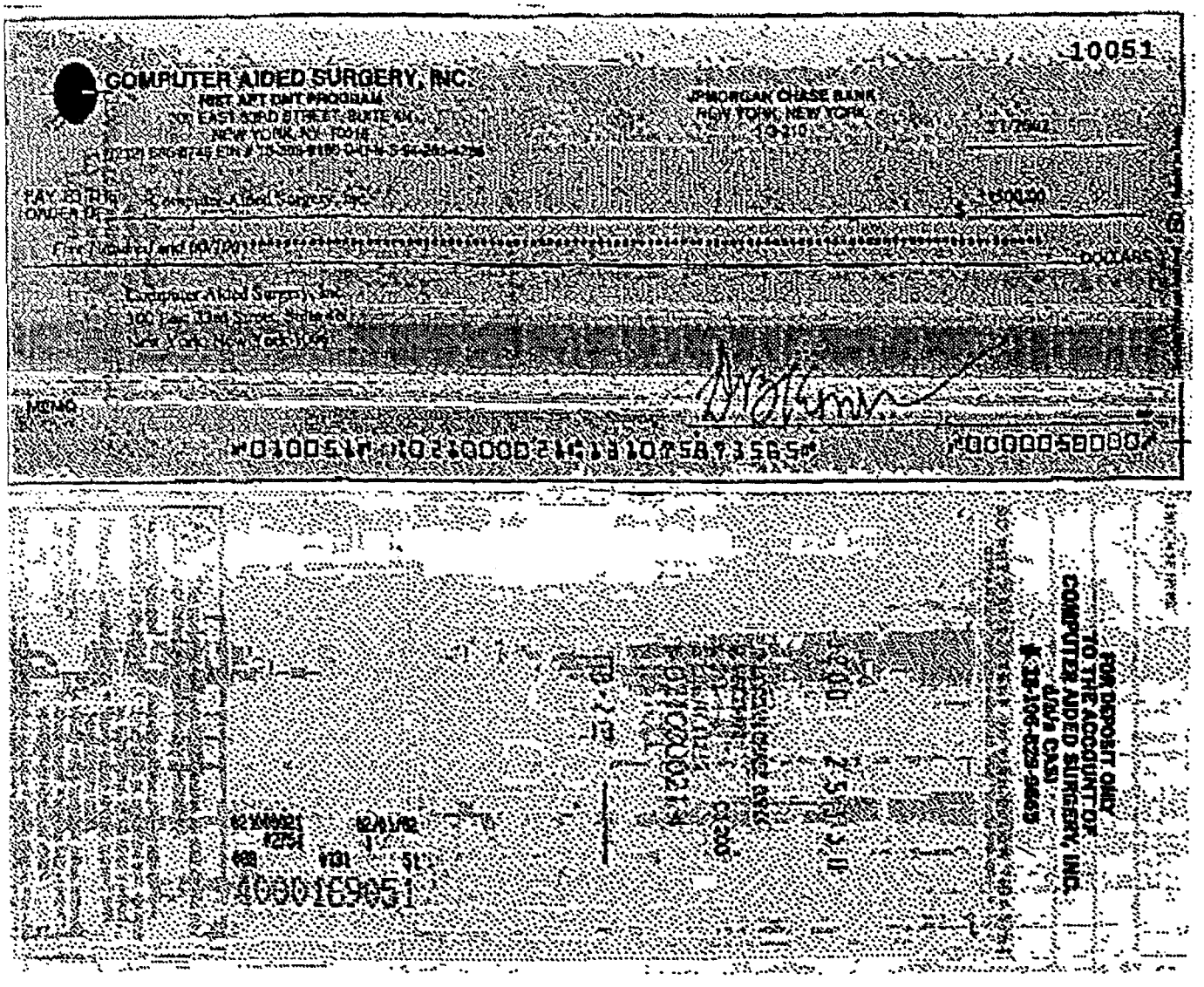
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040169051 Posting date 01-FEB-02



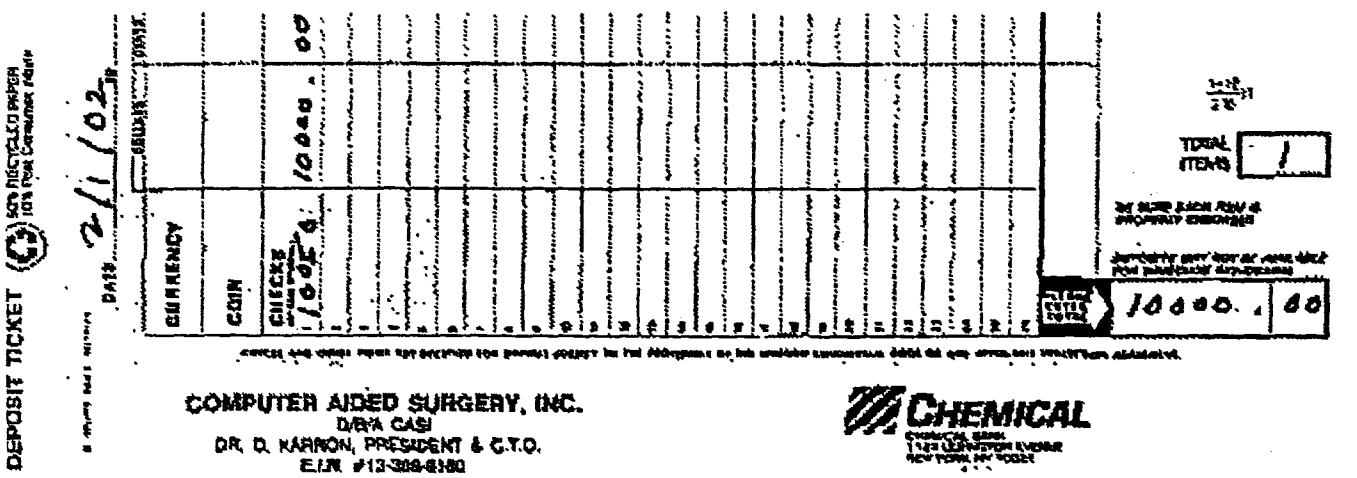
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040169050 Posting date 01-FEB-02



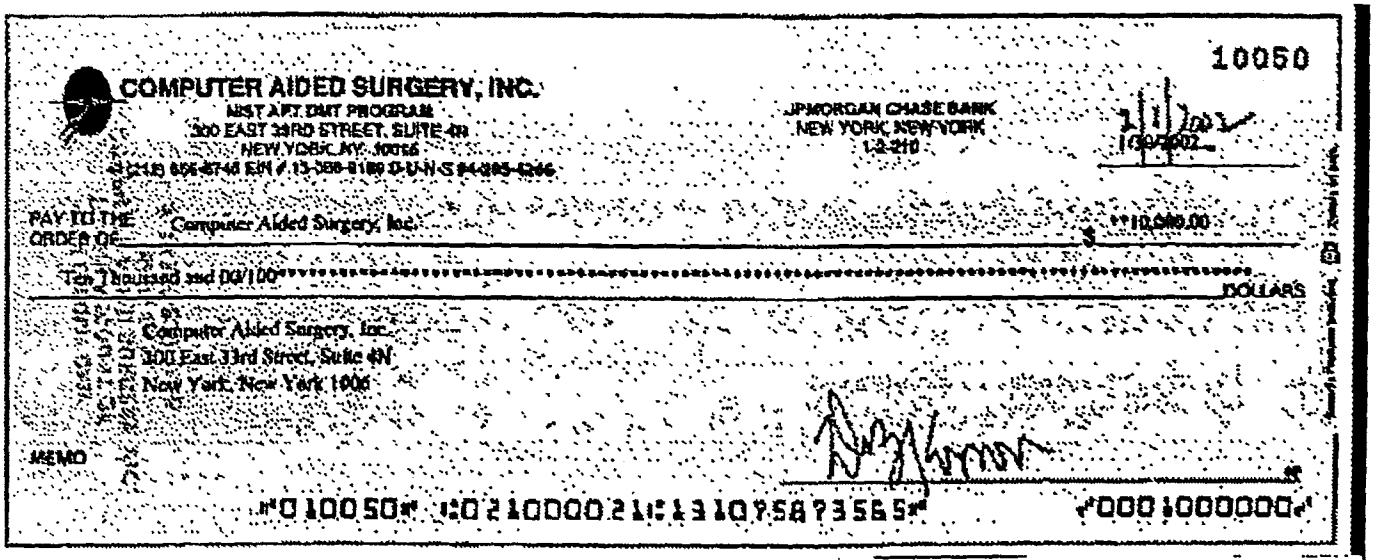
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040169051 Posting date 01-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053614295 Posting date 01-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053614296 Posting date 01-FEB-02



10050

COMPUTER AIDED SURGERY, INC.
MIST APT. DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-3-210

1/30/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **10,000.00

Ten Thousand and 00/100********** DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, New York 10016

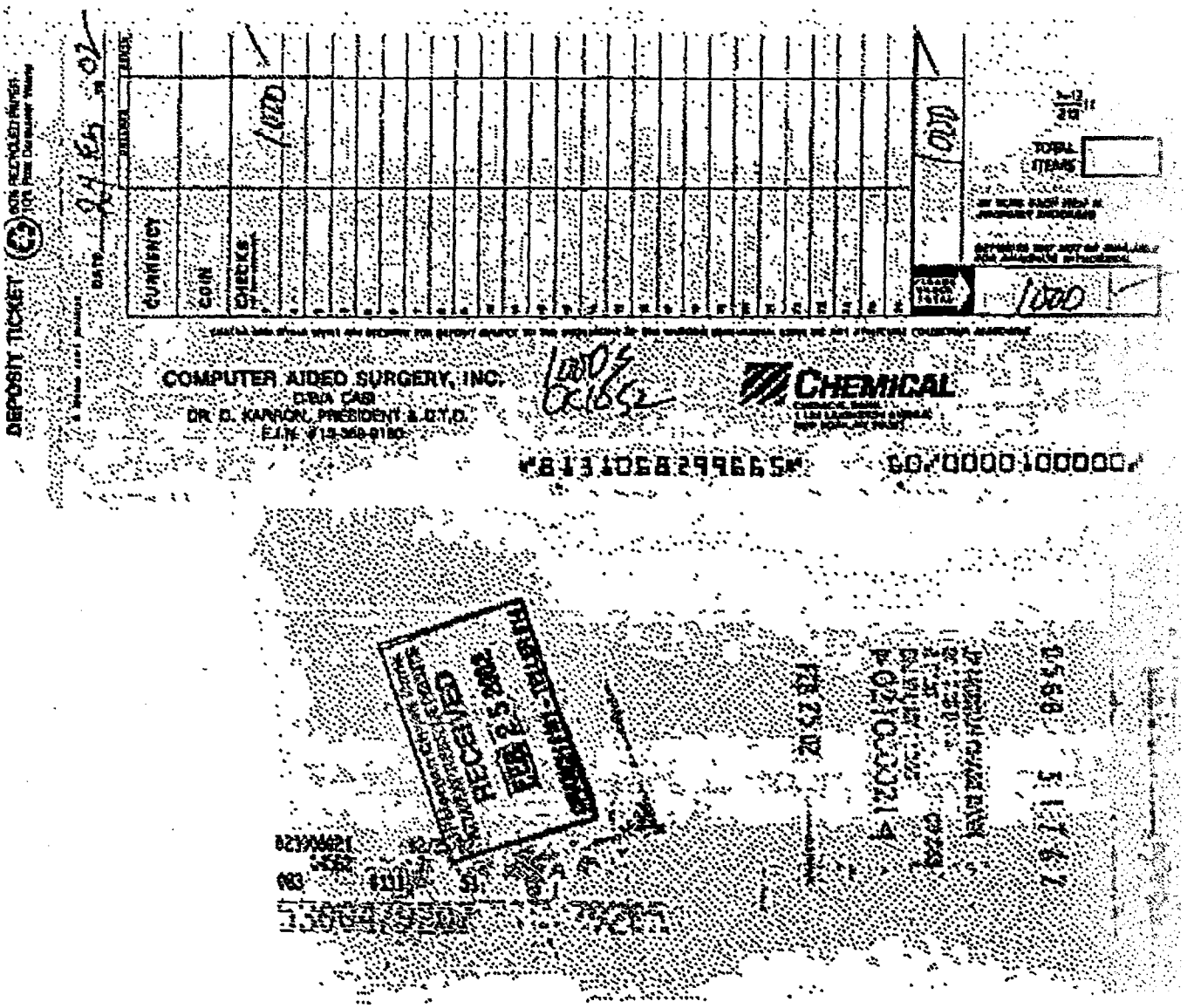
MEMO

⑈010050⑈ ⑆021000021⑆ 13107587356⑈ ⑈00010000000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-106-829-9665

02/01/02
121
53661429

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053479207 Posting date 25-FEB-02



February 23 - March 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	2,002.05	25,000.00	25,579.00	1,423.05
Business Checking 131-0758735-65	60,150.08	0.00	58,373.10	1,776.98
Total	**62,152.13**	**25,000.00**	**83,952.10**	**3,200.03**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in February totaled $31,002.35.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65 65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC :RY INC

	Number	Amount
Opening Balance		2,002.05
Deposits and Credits	4	25,000.00
Withdrawals and Debits	0	0.00
Checks Paid	18	25,579.00
Ending Balance		**1,423.05**

nd

Date	Description	Amount
02/25	Deposit	1,000.00
03/01	Deposit	14,000.00
03/07	Deposit	6,000.00
03/12	Deposit	4,000.00
Total		**25,000.00**

d

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3128	03/11	1,000.00	3143	03/01	2,000.00	3149	03/07	107.67
3135*	02/25	264.32	3144	03/01	1,000.00	3150	03/05	300.00
3137*	02/26	48.19	3145	03/01	5,000.00	3151	03/07	5,000.00
3140*	03/05	1,757.53	3146	03/07	1,113.38	3152	03/11	536.58
3141	03/12	1,000.00	3147	03/06	286.05	3153	03/12	4,000.00
3142	03/01	2,000.00	3148	03/12	65.28	3154	03/13	100.00

Total (18 checks) **25,579.00**

** indicates gap in check sequence*

Date	Balance	Date	Balance	Date	Balance
02/25	2,737.73	03/05	4,632.01	03/11	2,588.33
02/26	2,689.54	03/06	4,345.96	03/12	1,523.05
03/01	6,689.54	03/07	4,124.91	03/13	1,423.05

e Your account was not charged an analysis fee based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	3	$ 0.20	0.60	Check Paid	33	$ 0.20	6.60
Deposit Ticket	3	$ 0.20	0.60				

Total Itemized Service Charges	7.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**17.80**

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		60,150.08
Deposits and Credits	0	0.00
Withdrawals and Debits	4	5,499.73
Checks Paid	39	52,873.37
Ending Balance		**1,776.98**

Withdrawals and Debits

Date	Description	Amount
03/04	American Express Elec Remit 030402 020302011241138	2,155.27
03/11	American Express Elec Remit 031102 020308010940191	2,669.66
03/11	American Express Elec Remit 031102 020310010612381	569.57
03/15	American Express Elec Remit 031502 020314010884351	105.23
Total		**5,499.73**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10054	03/15	378.33	10076	03/07	1,037.47	10091	03/08	300.00
10055	02/27	111.52	10077	03/11	2,842.00	10092	03/12	104.46
10064*	02/27	20.35	10079*	03/07	463.00	10093	03/07	35.47
10066*	02/26	213.40	10080	03/01	14,000.00	10095*	03/12	230.40
10067	02/28	295.00	10081	03/04	116.42	10096	03/07	6,000.00
10068	03/01	18.33	10083*	03/04	5,781.29	10097	03/12	199.80
10069	02/25	35.30	10084	03/01	3,770.00	10098	03/12	617.00
10070	03/06	295.00	10085	03/04	1,274.21	10099	03/12	617.00
10071	03/12	43.01	10086	03/07	28.16	10100	03/21	29.81
10072	03/04	236.94	10087	03/07	823.56	10101	03/15	388.85
10073	03/05	109.16	10088	03/11	255.92	10102	03/15	1,070.00
10074	03/04	3,832.00	10089	03/07	2,811.00	10103	03/19	62.63
10075	03/12	48.25	10090	03/13	378.33	10104	03/12	4,000.00

Total (39 checks) **52,873.37**

** indicates gap in check sequence*

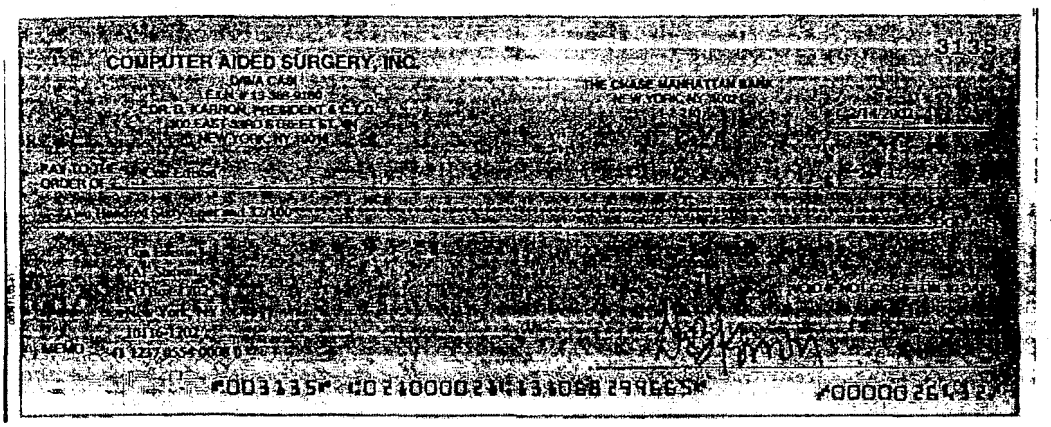
Daily Balances

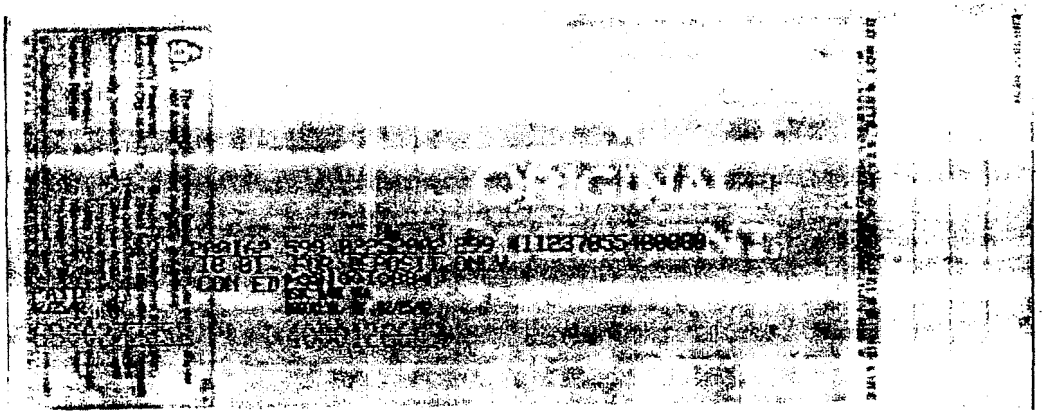
Date	Balance	Date	Balance	Date	Balance
02/25	60,114.78	03/05	28,180.89	03/13	3,811.83
02/26	59,901.38	03/06	27,885.89	03/15	1,869.42
02/27	59,769.51	03/07	16,687.23	03/19	1,806.79
02/28	59,474.51	03/08	16,387.23	03/21	1,776.98
03/01	41,686.18	03/11	10,050.08		
03/04	28,290.05	03/12	4,190.16		

Analysis Fee Explanation

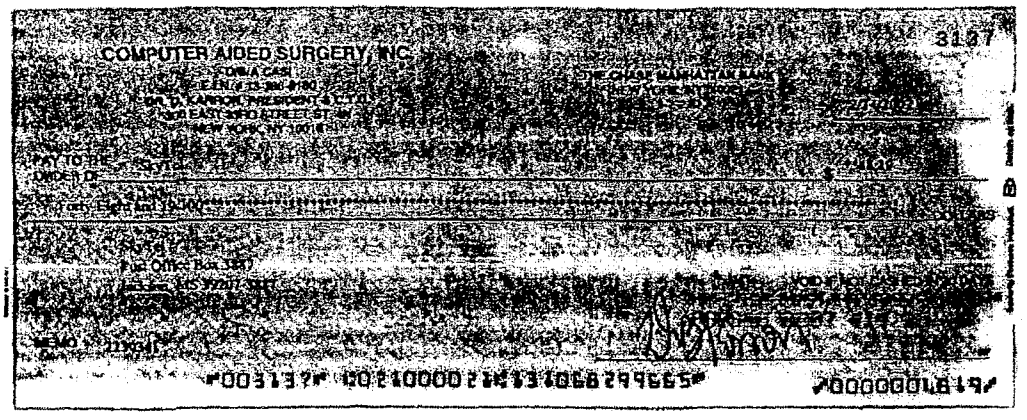
See Analysis Fee Explanation on your selected target account:
131-0682996-65

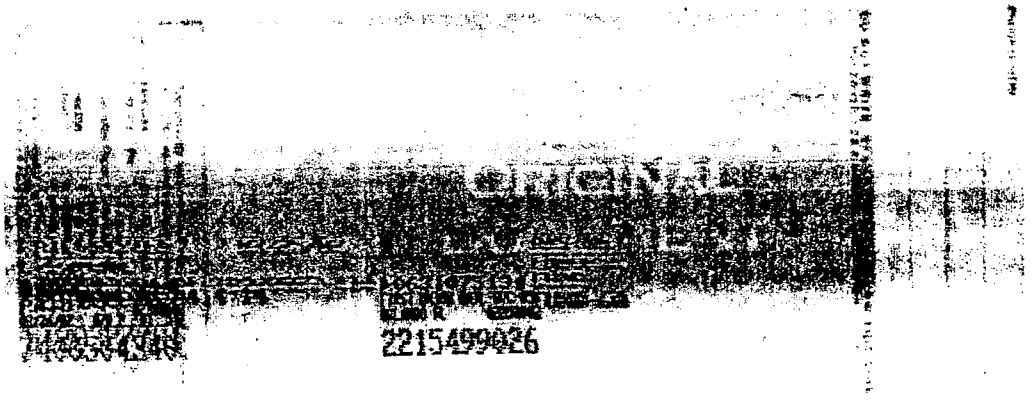
2/25/2002



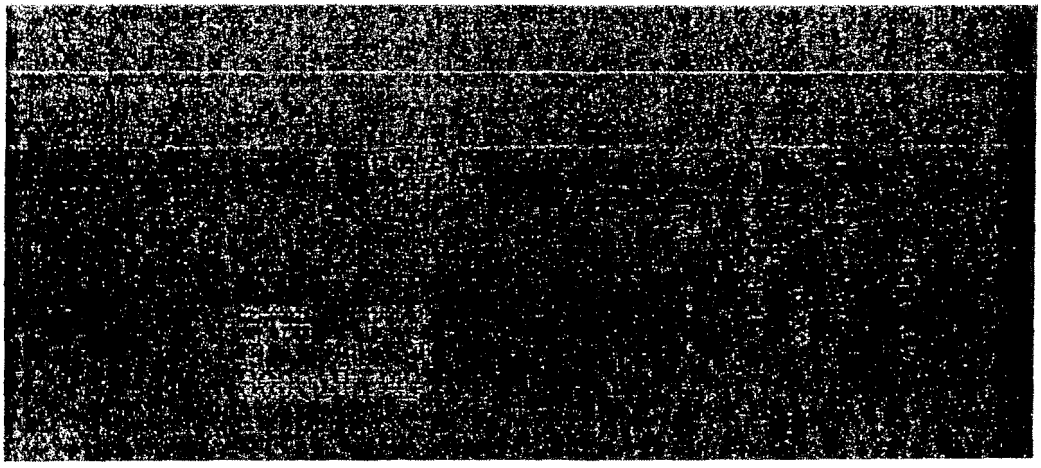


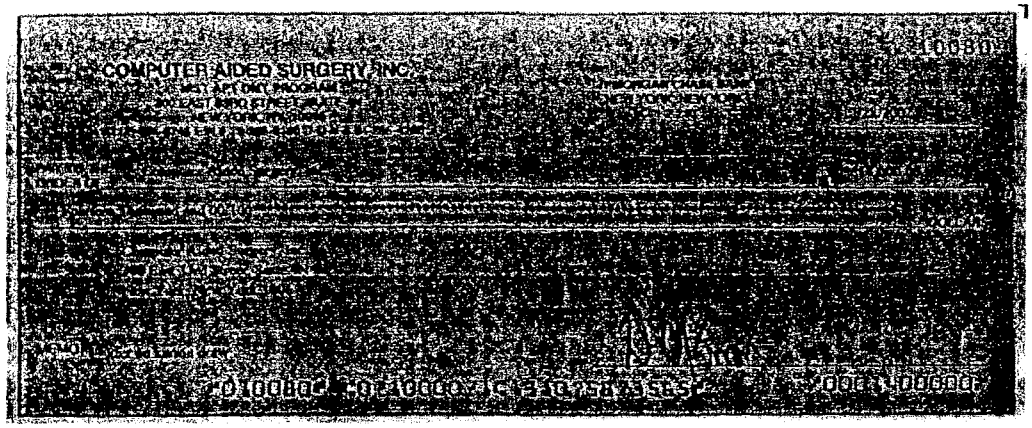
2/26/2002

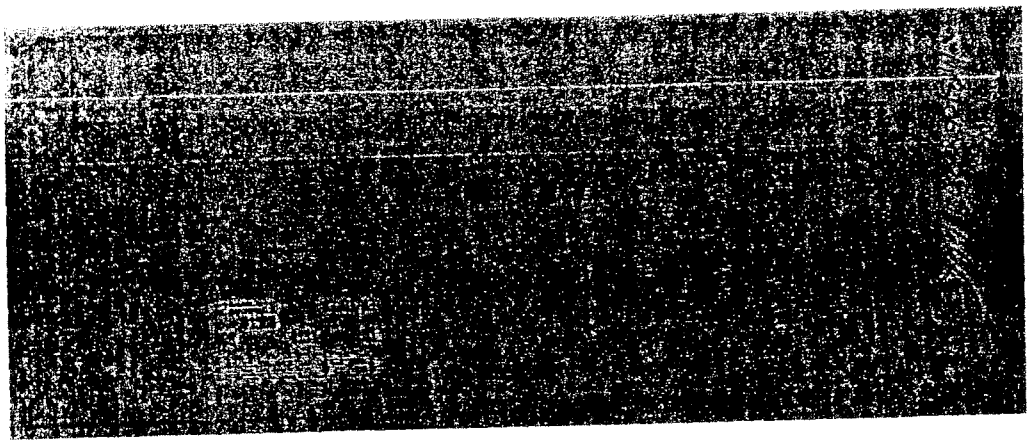




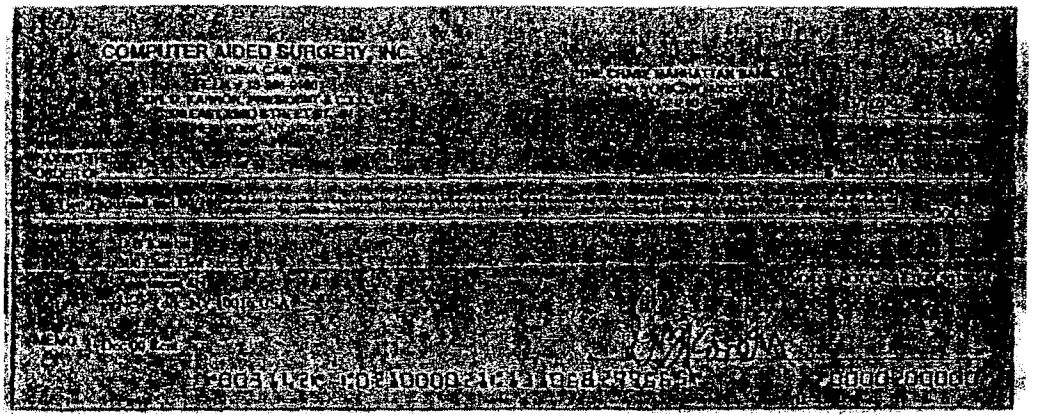
3/1/2002

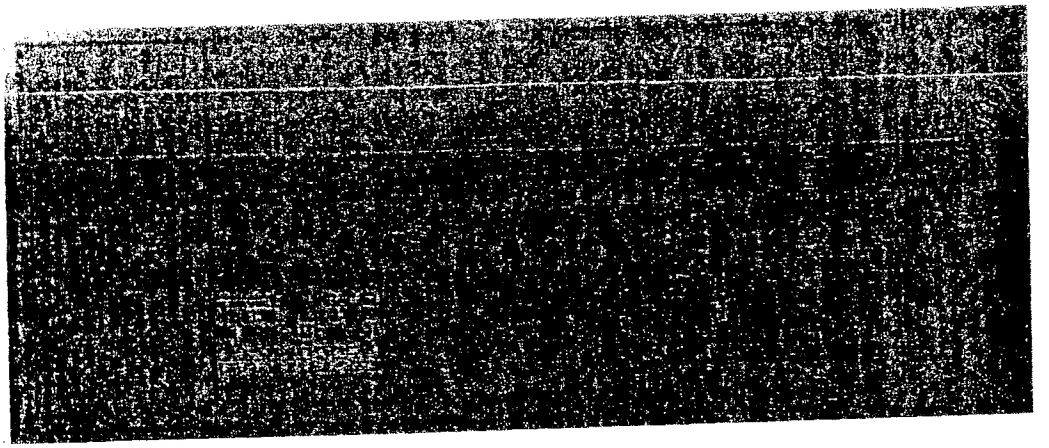



COMPUTER AIDED SURGERY, INC.

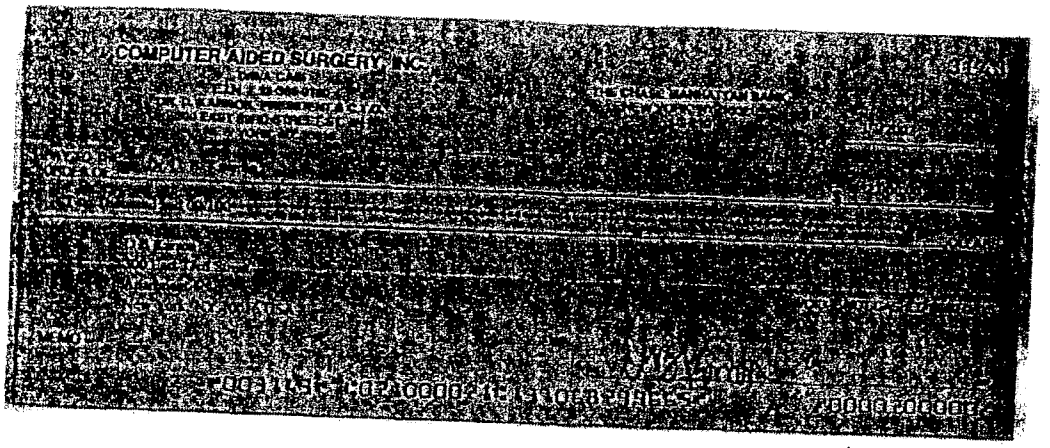


3/11/200~

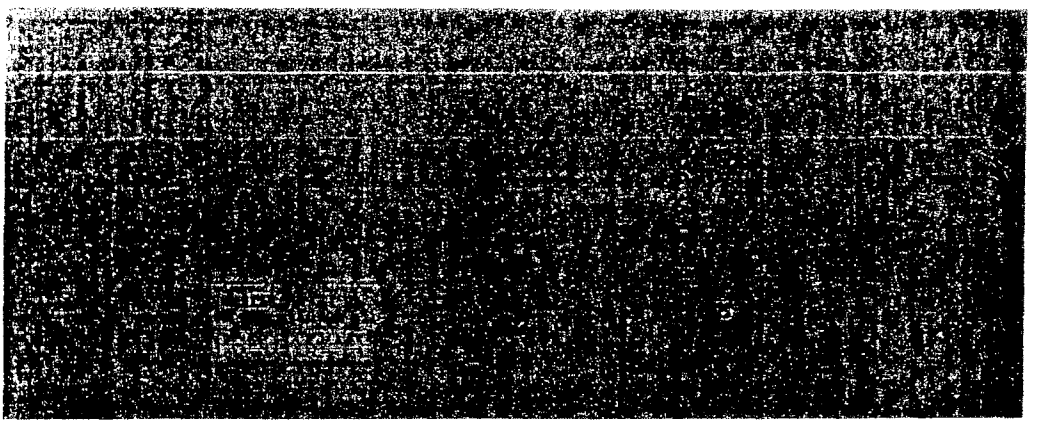




1

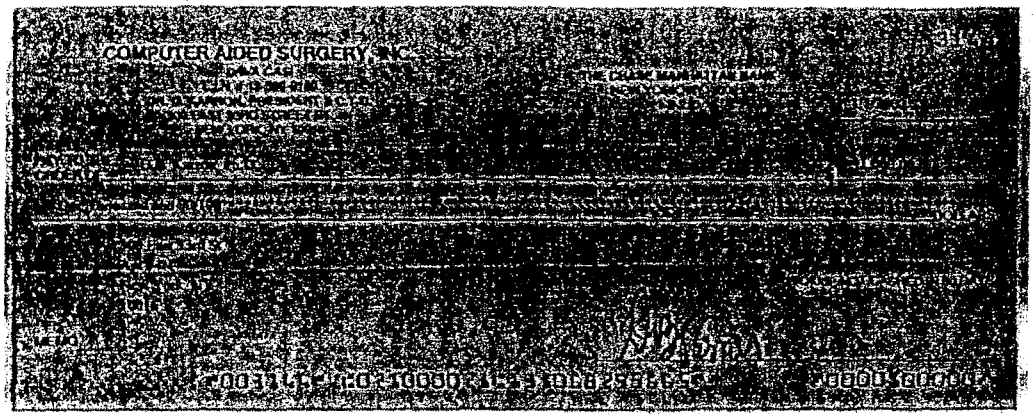


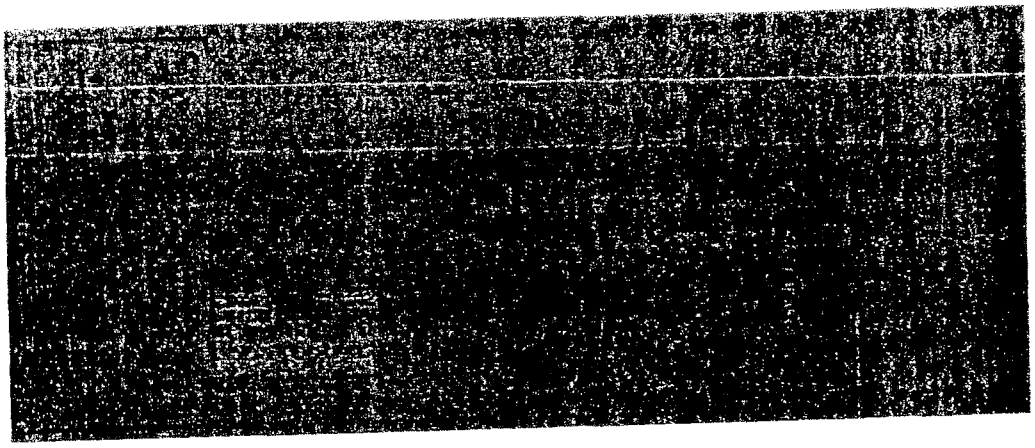
3/1/2002



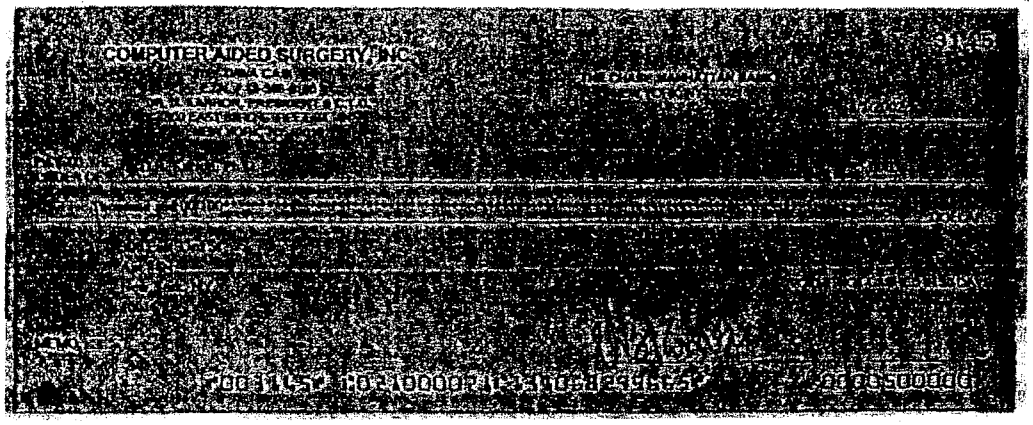
1

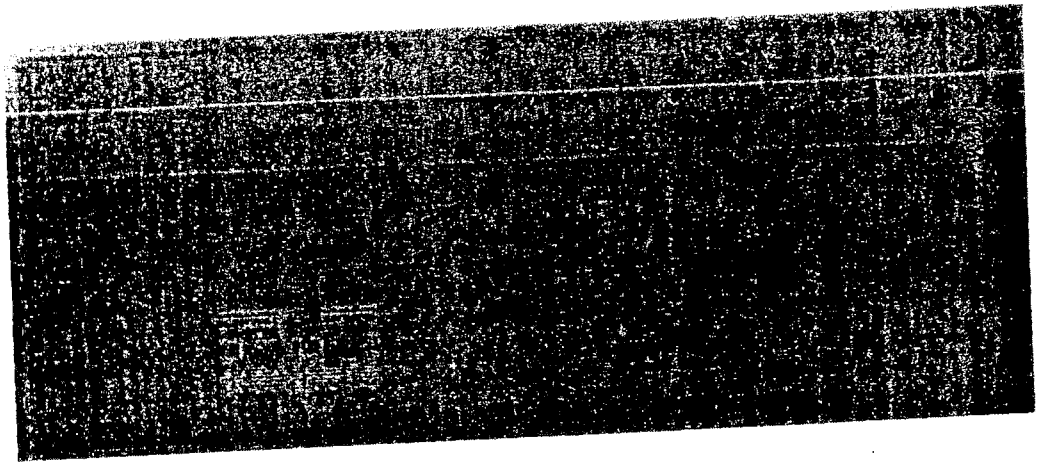
3/1/2002



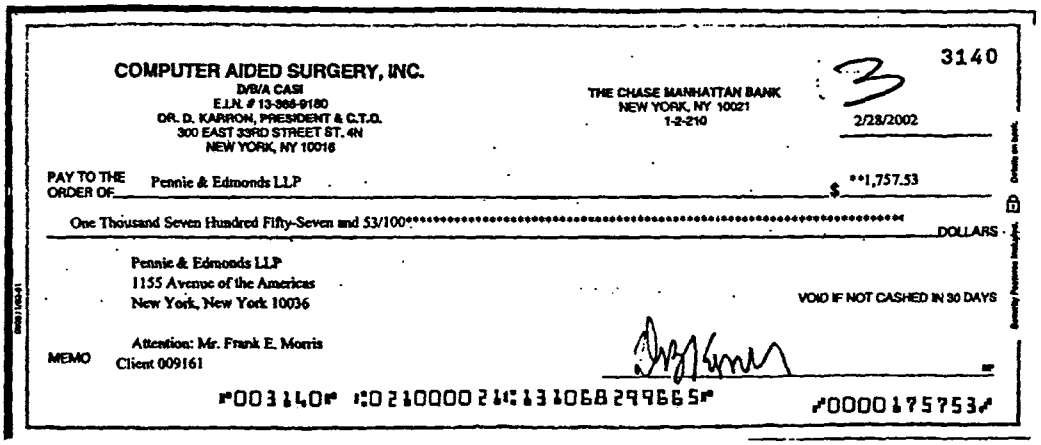


3/1/2002





3/5/200~



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-366-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

3140

2/28/2002

PAY TO THE ORDER OF Pennie & Edmonds LLP $ **1,757.53

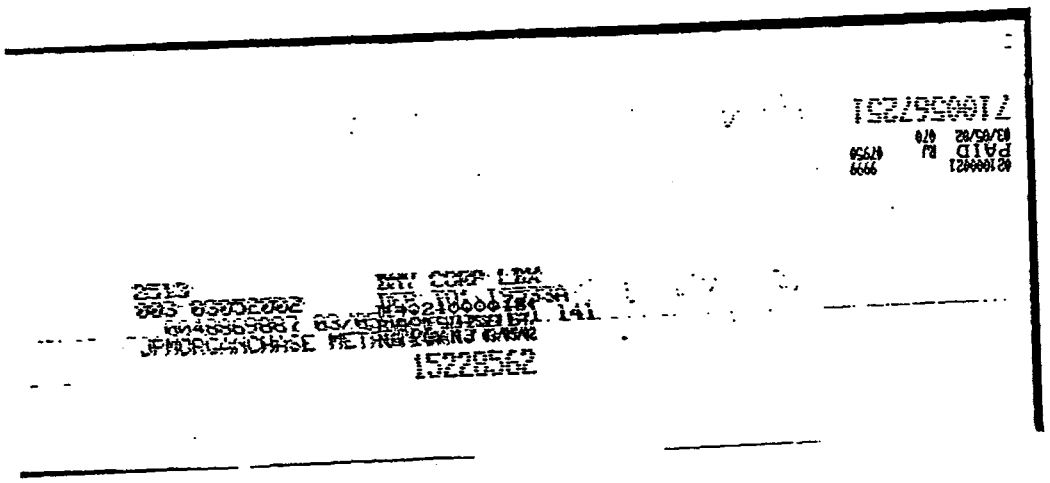
One Thousand Seven Hundred Fifty-Seven and 53/100********** DOLLARS

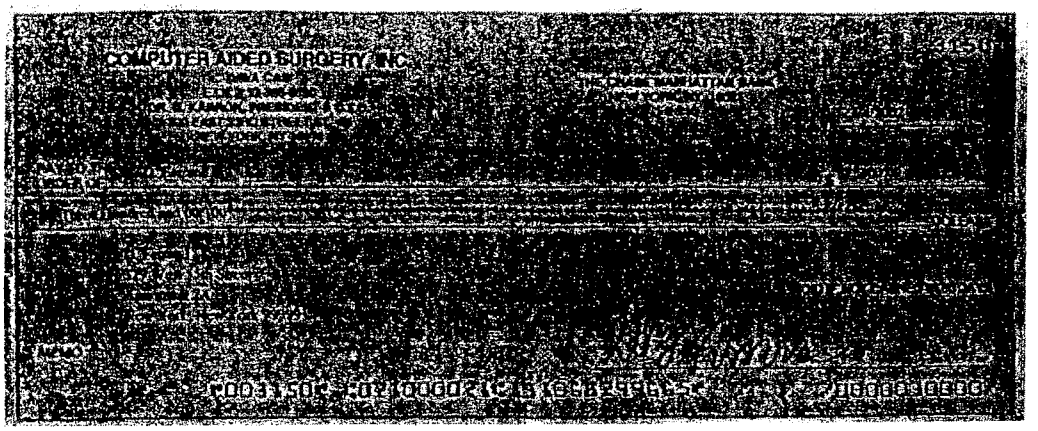
Pennie & Edmonds LLP
1155 Avenue of the Americas
New York, New York 10036

VOID IF NOT CASHED IN 30 DAYS

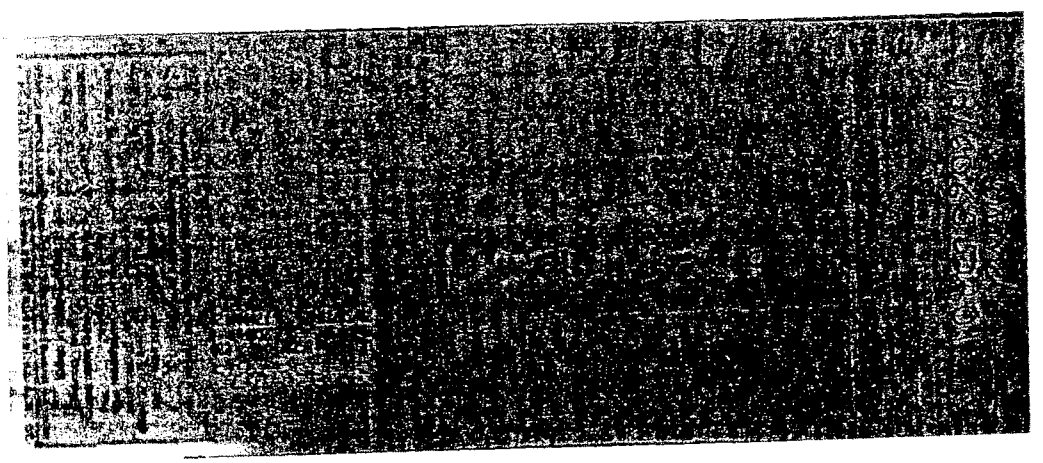
MEMO Attention: Mr. Frank E. Morris
Client 009161

⑈003140⑈ ⑆021000021⑆ 13106829966 5⑈ ⑈0000175753⑈

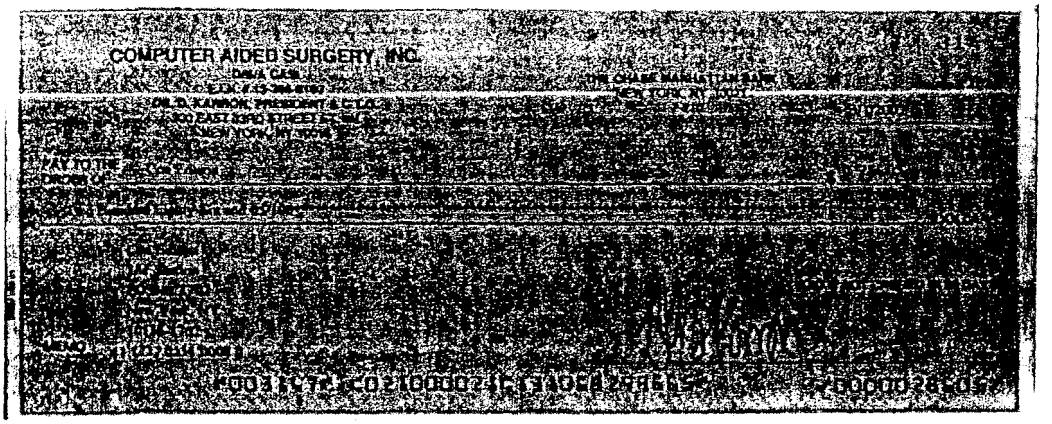


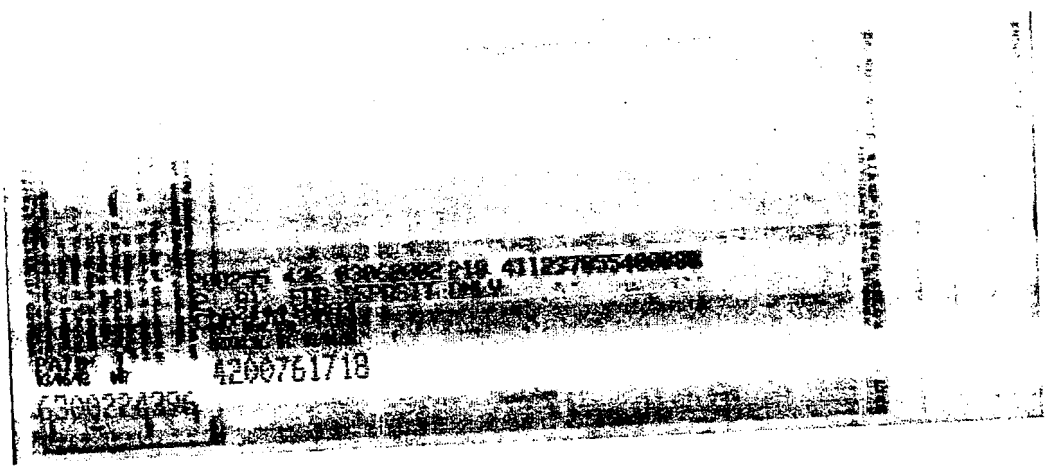


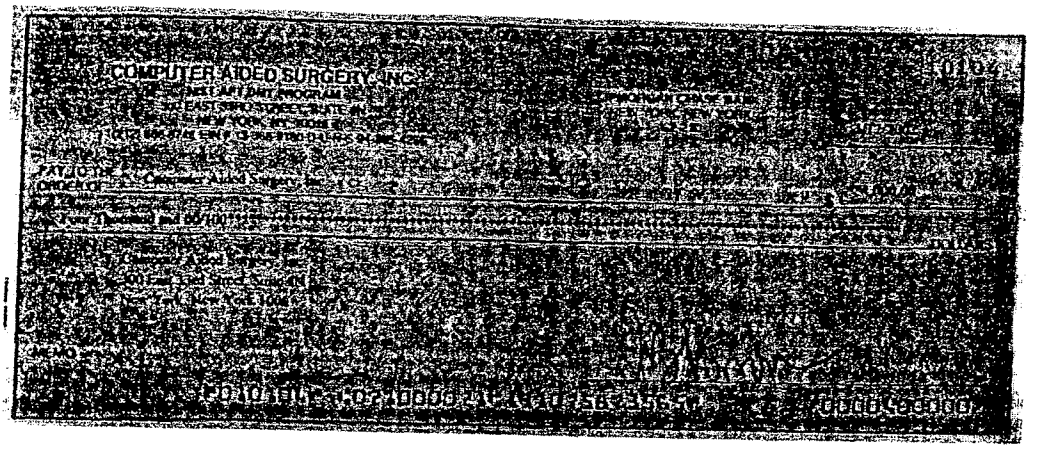
3/5/2002

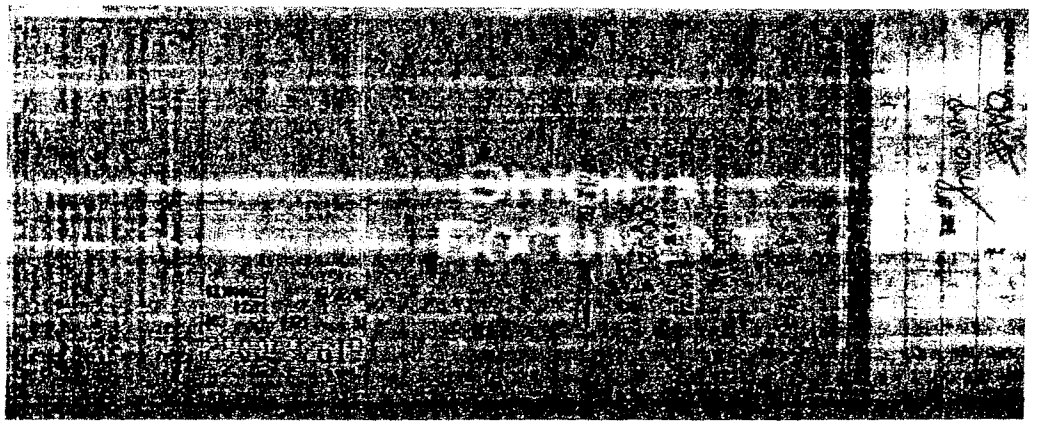


3/6/2002

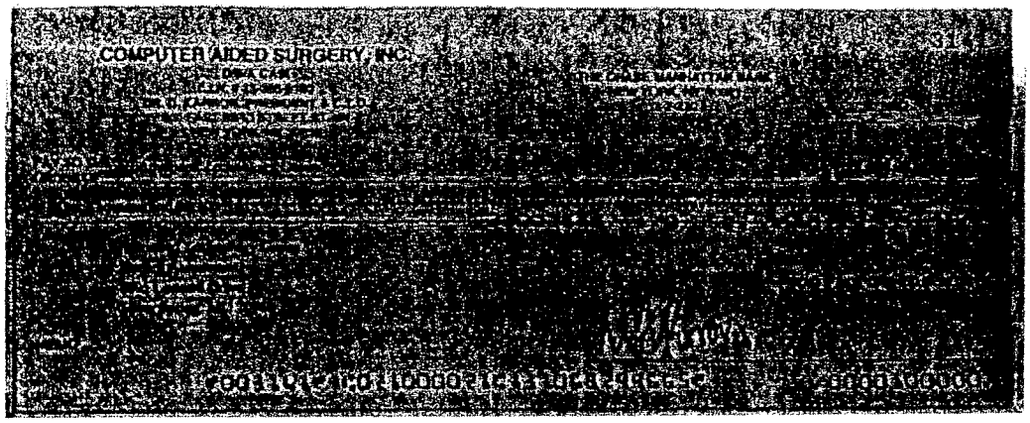


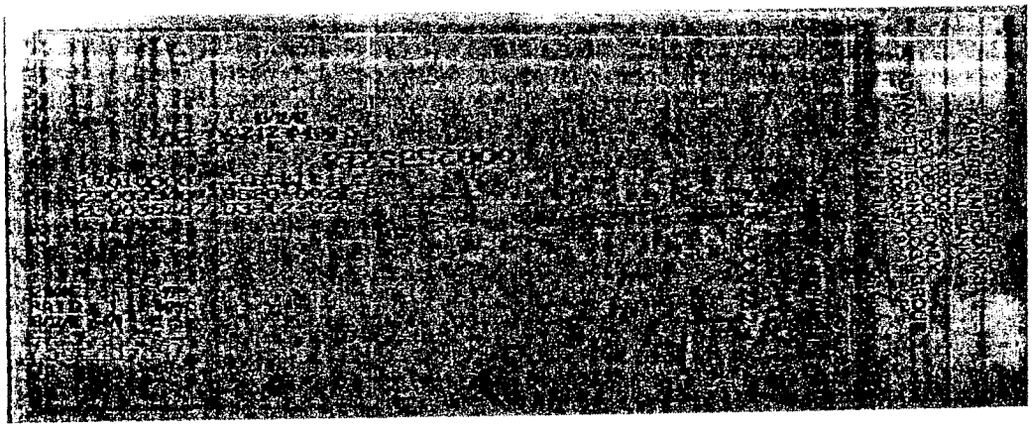



COMPUTER AIDED SURGERY, INC.

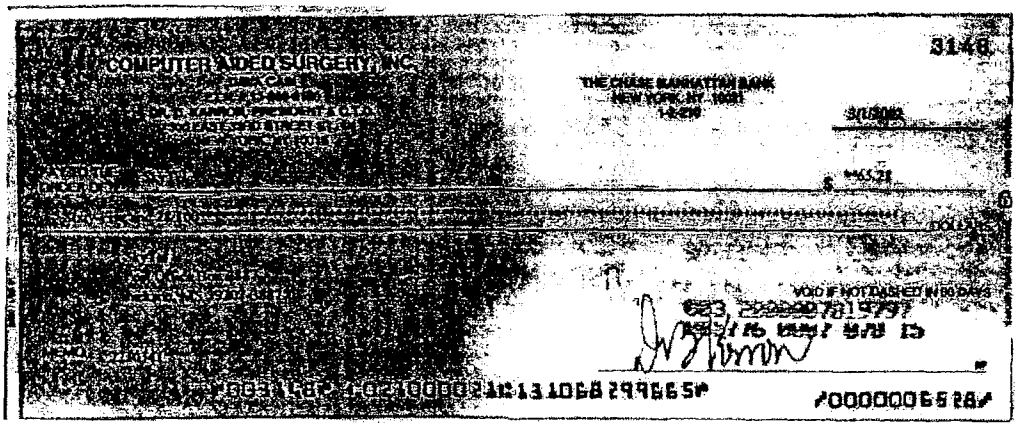


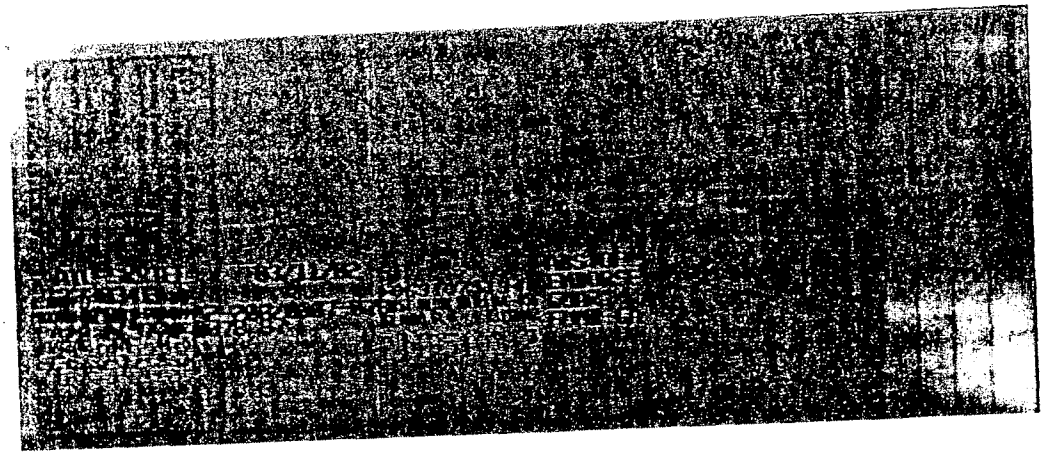
3/12/2002





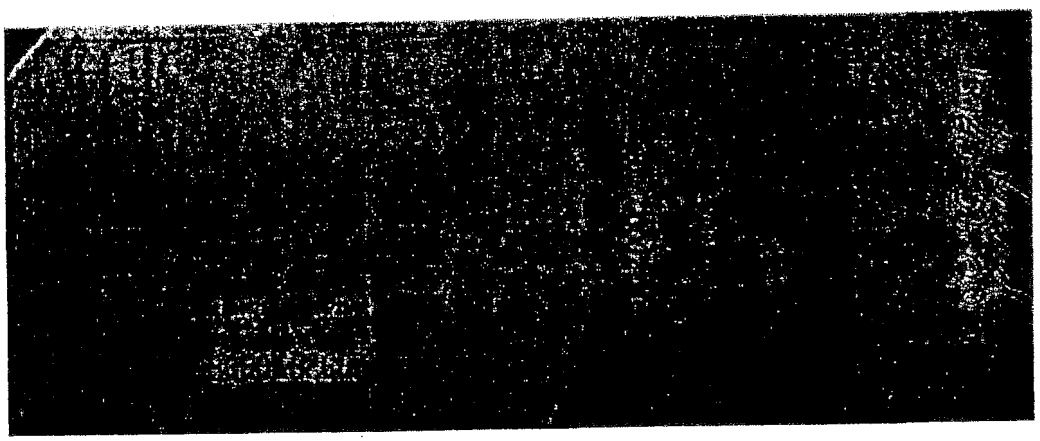
3/12/2002


COMPUTER AIDED SURGERY, INC.
3148
THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
12-229
3/5/02
$ 1455.21
DOLLARS
VOID IF NOT NEGOTIATED IN 90 DAYS
⑈000000655⑈

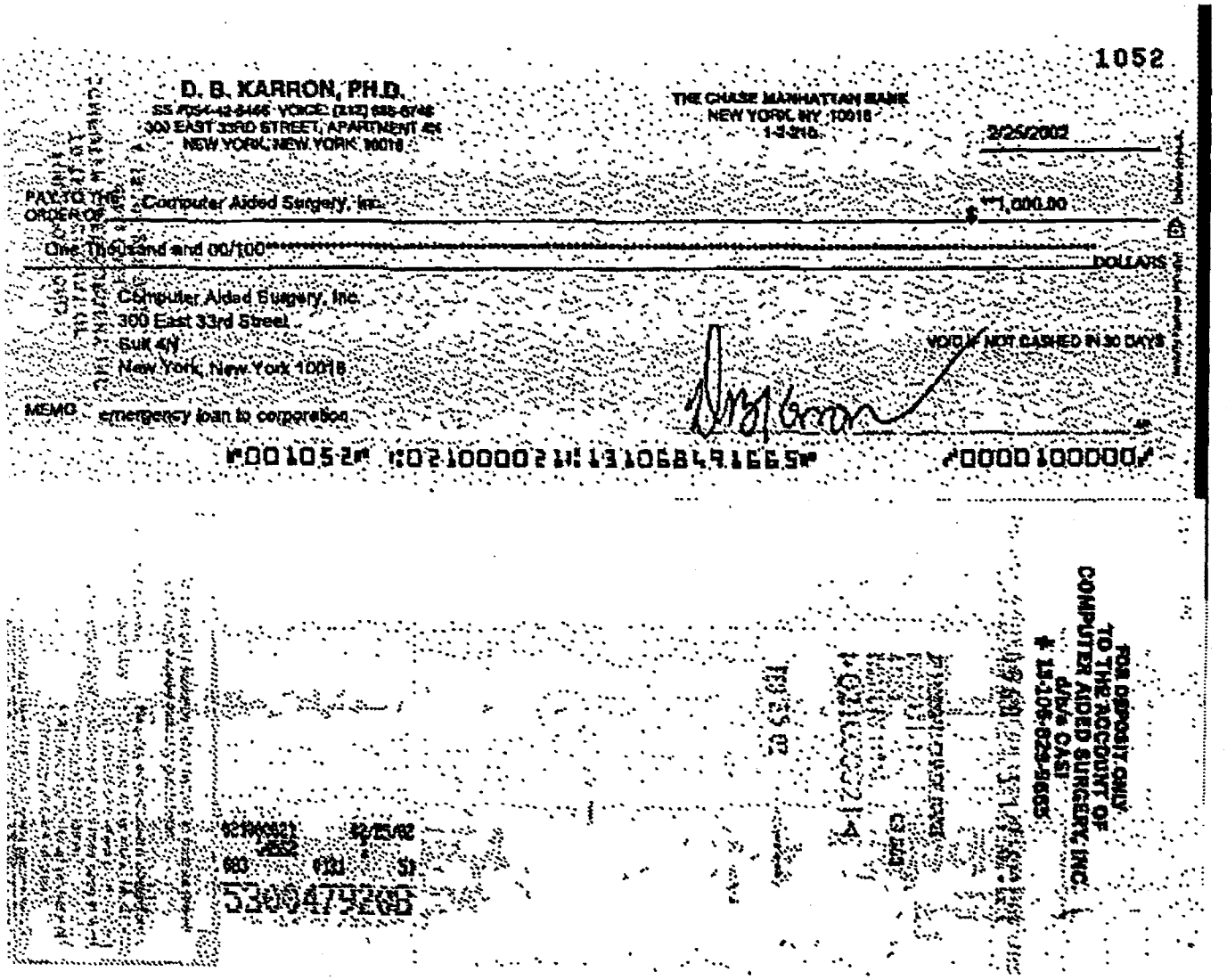


3154

3/13/2008



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053479208 Posting date 25-FEB-02


1052

D. B. KARRON, PH.D.
SS #054-42-8466 VOICE: (212) 685-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-3-210

2/25/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **1,000.00

One Thousand and 00/100********** DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suit 4N
New York, New York 10016

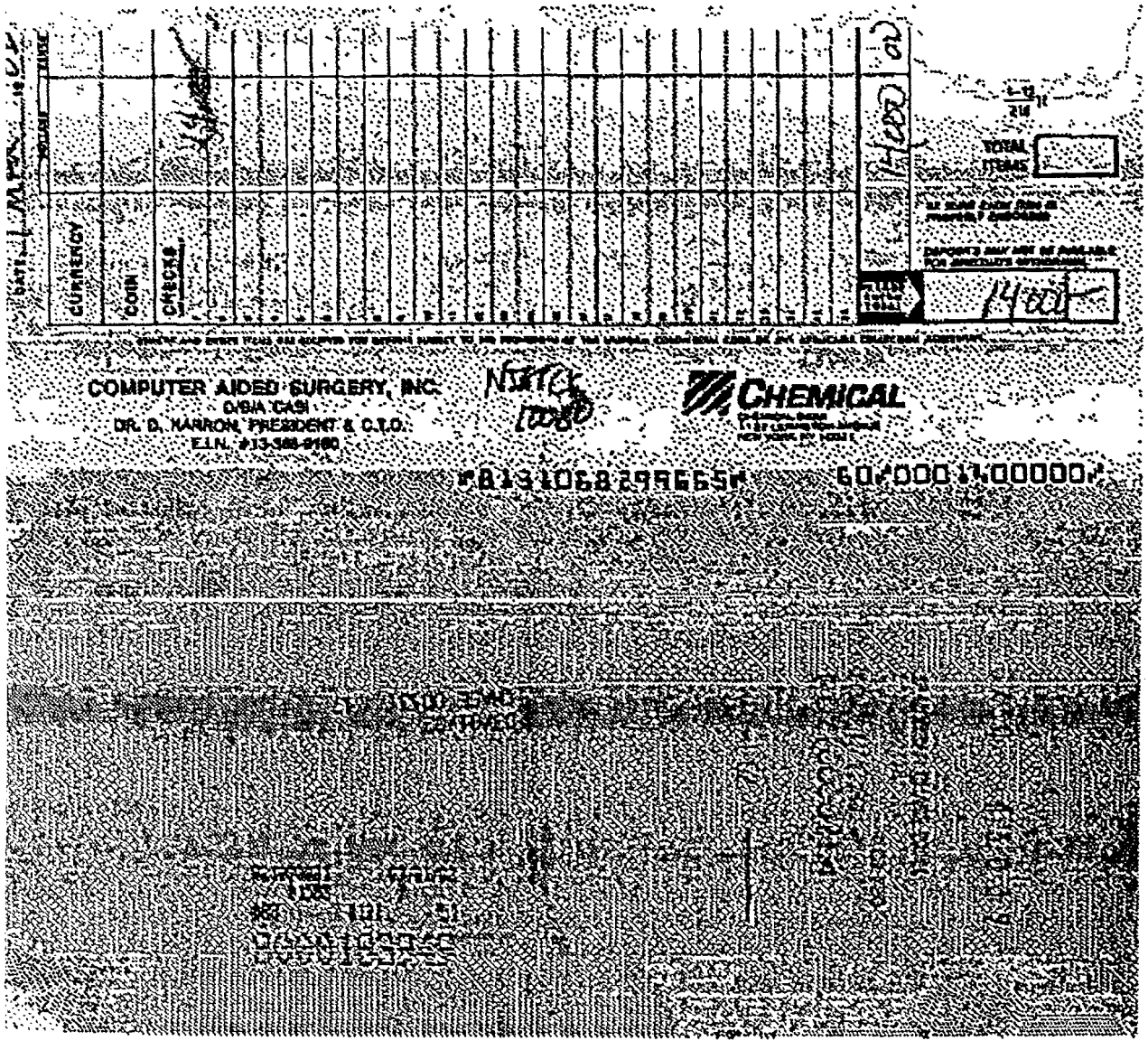
VOID IF NOT CASHED IN 30 DAYS

MEMO emergency loan to corporation

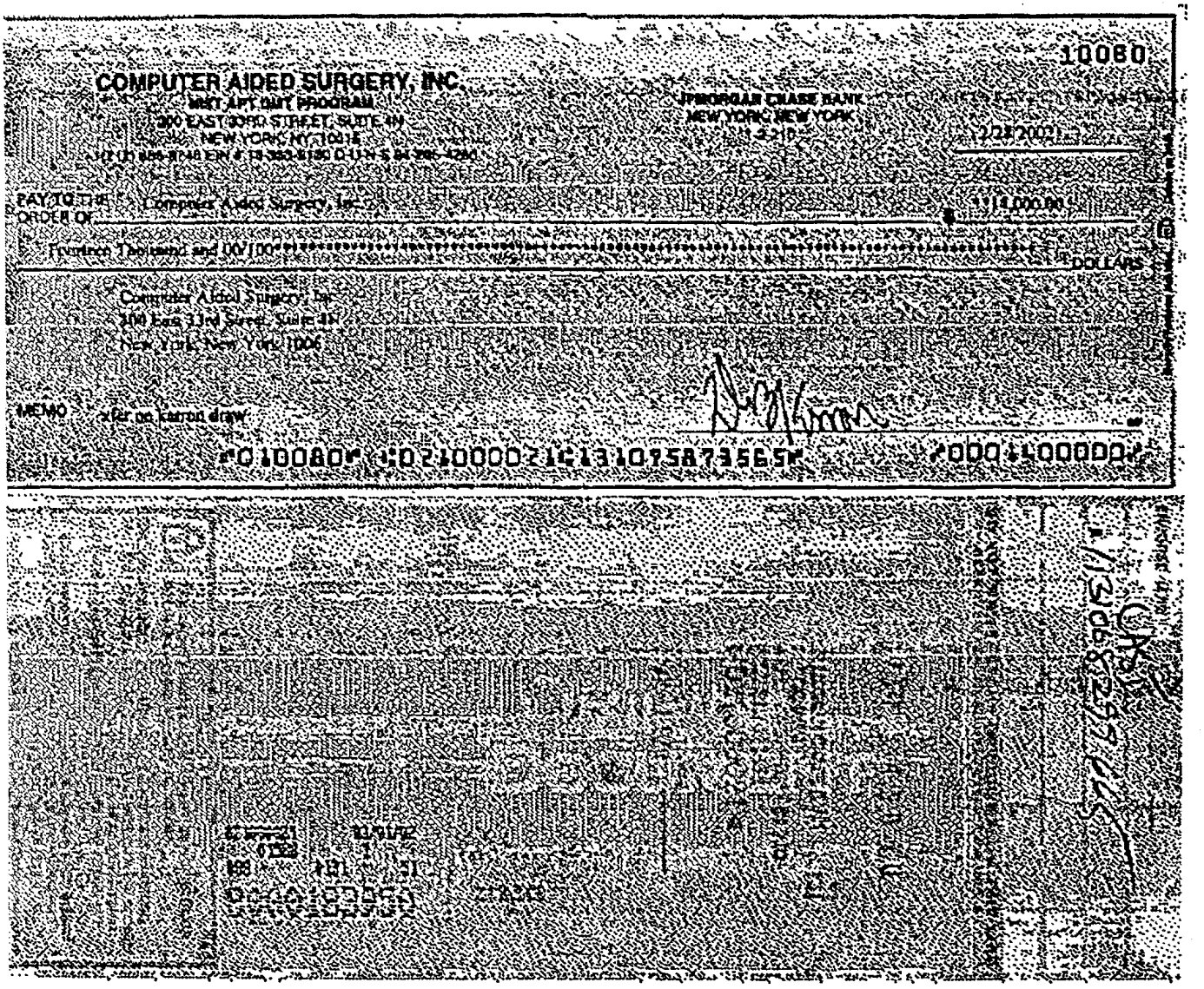
⑈00105⑈ ⑆021000021⑆ 13105849166 5⑈ ⑈0000100000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-105-849-5

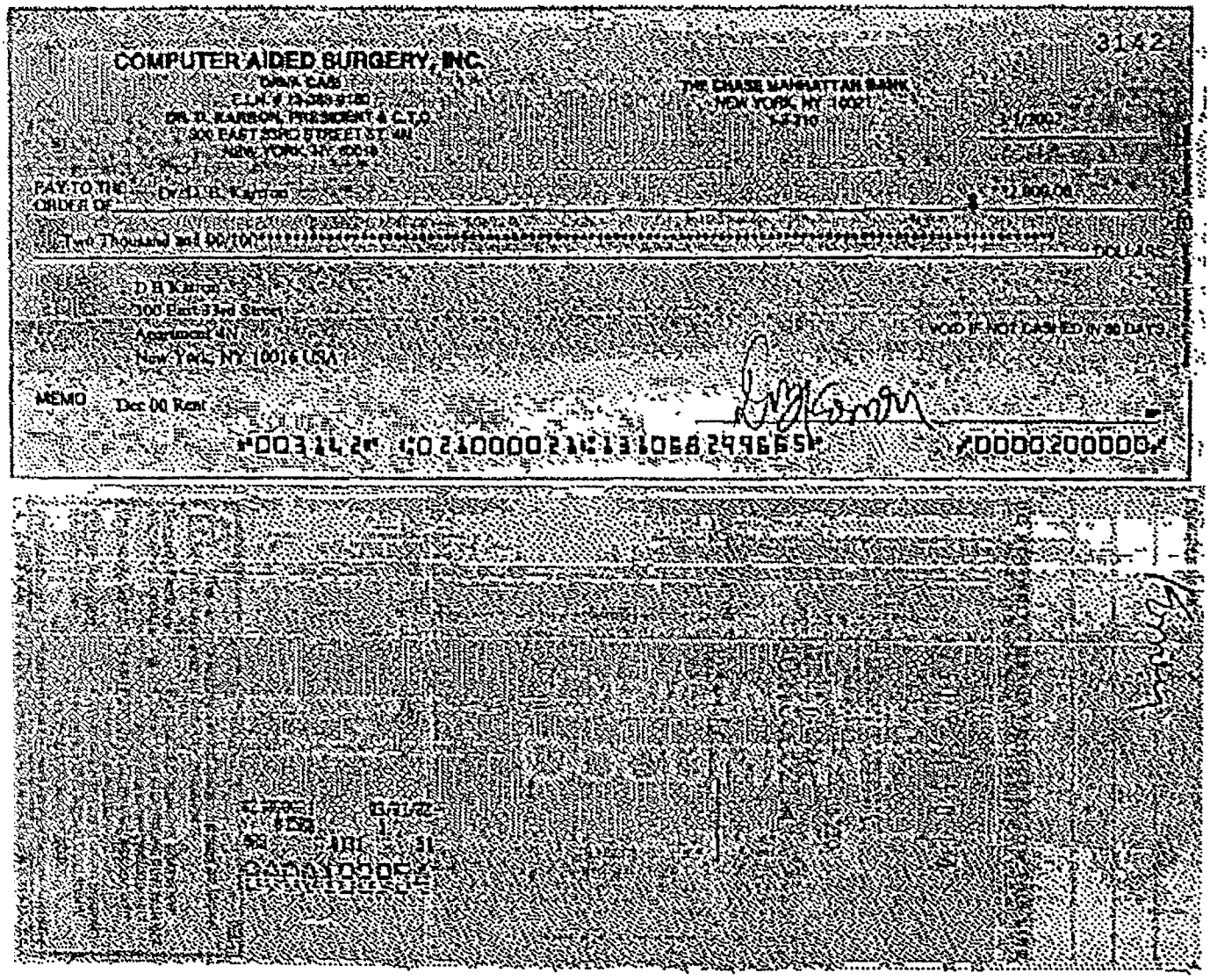
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0080183949 Posting date 01-MAR-02



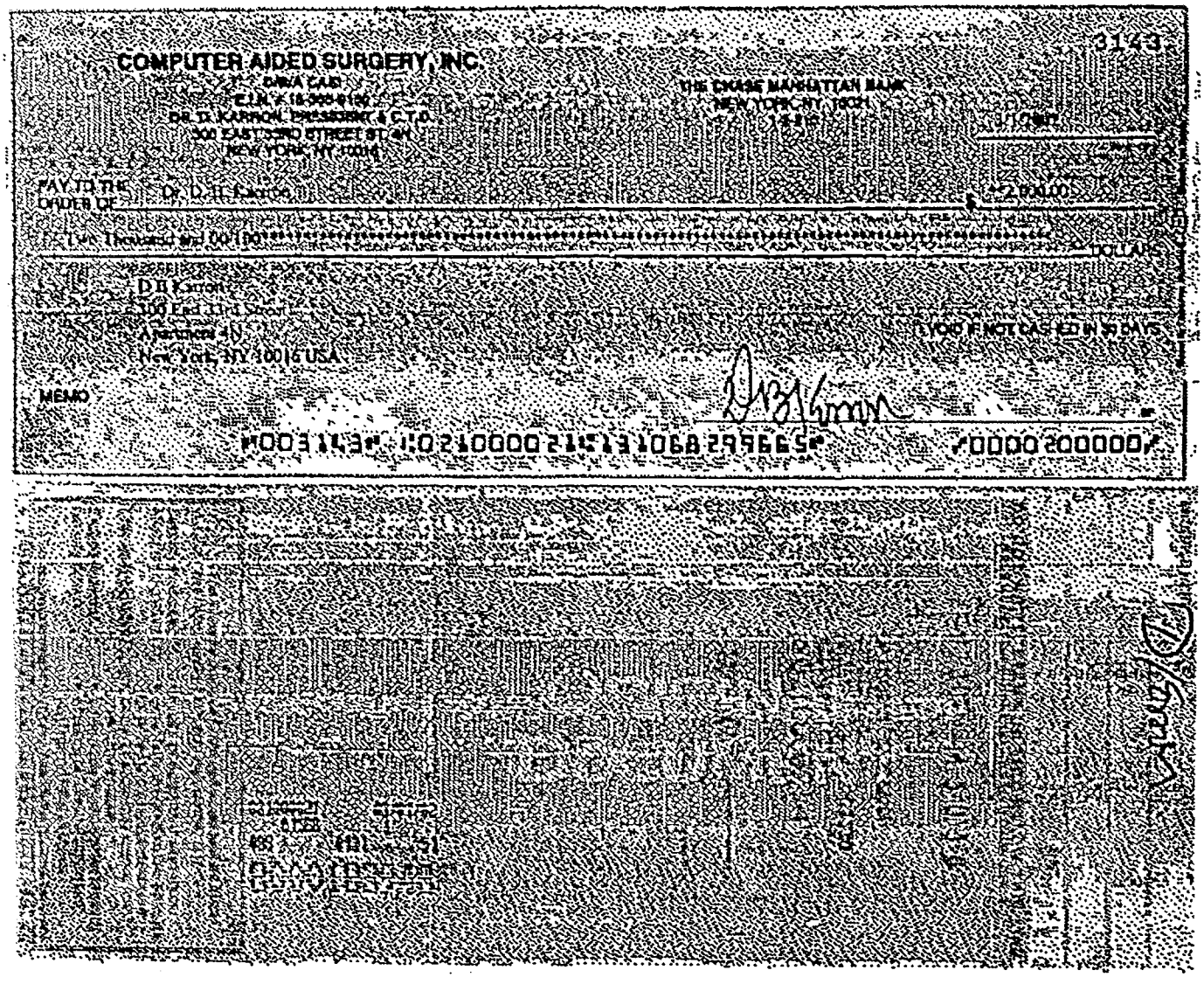
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0080183950 Posting date 01-MAR-02



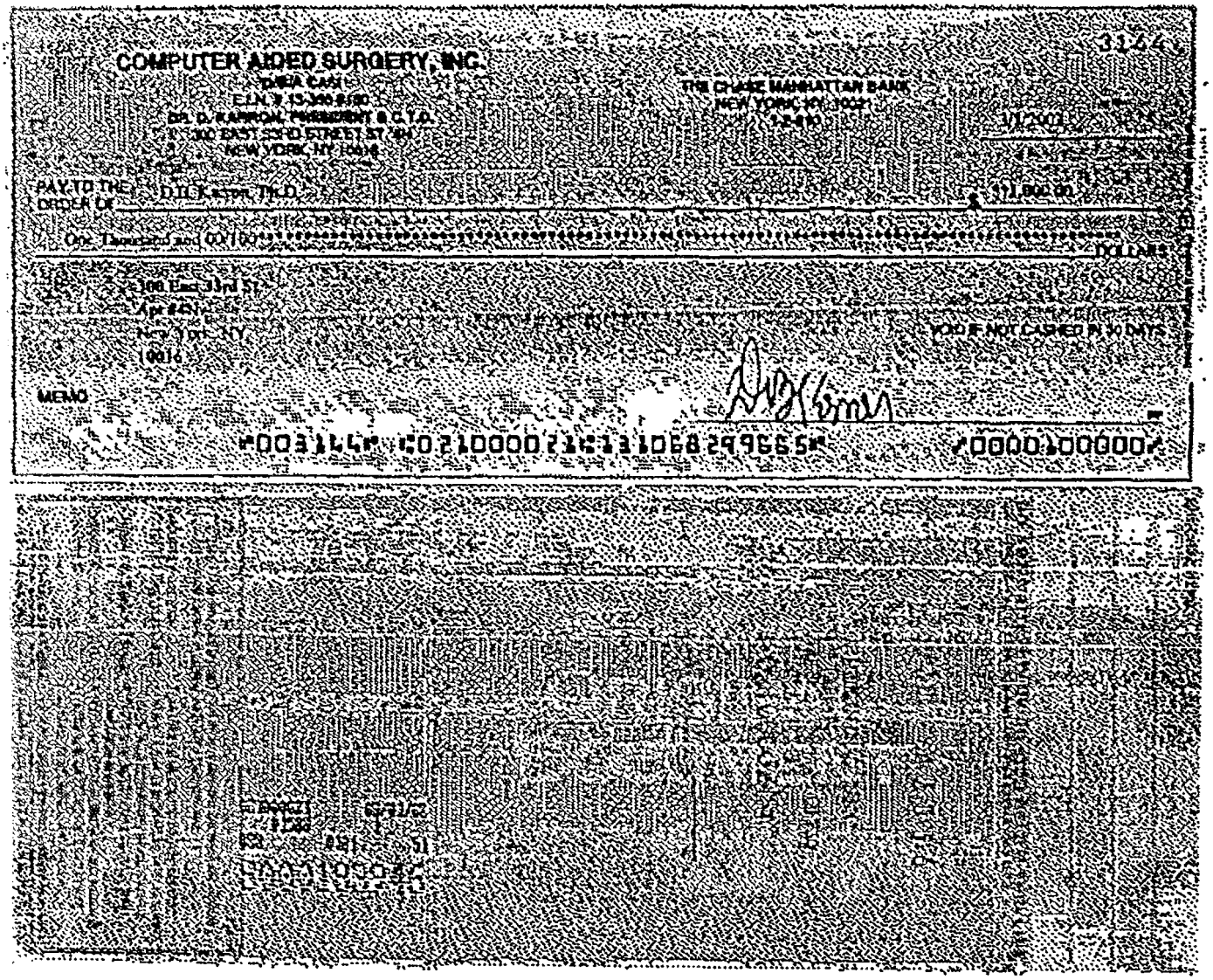
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183954 Posting date 01-MAR-02



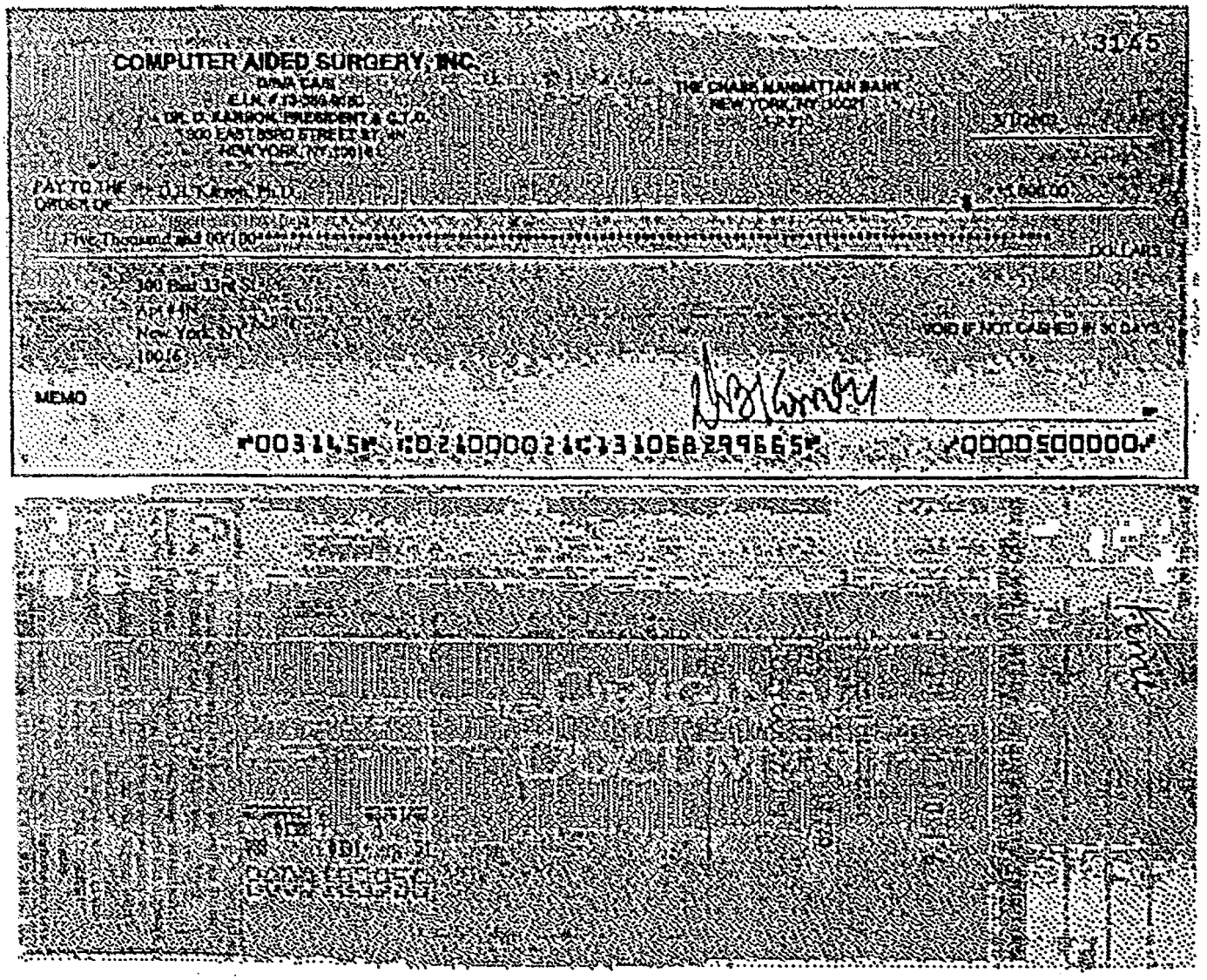
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183948 Posting date 01-MAR-02



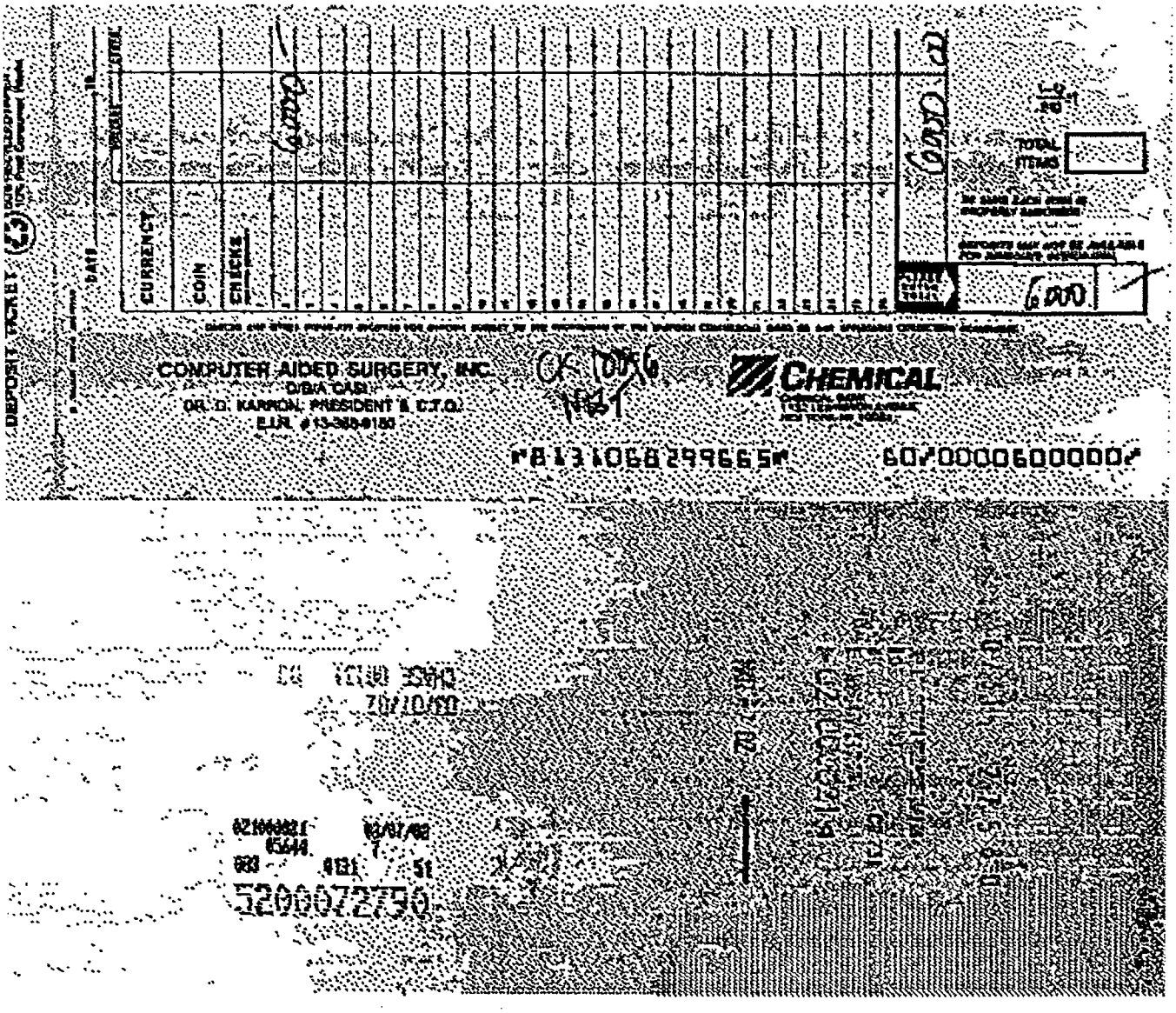
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183946 Posting date 01-MAR-02



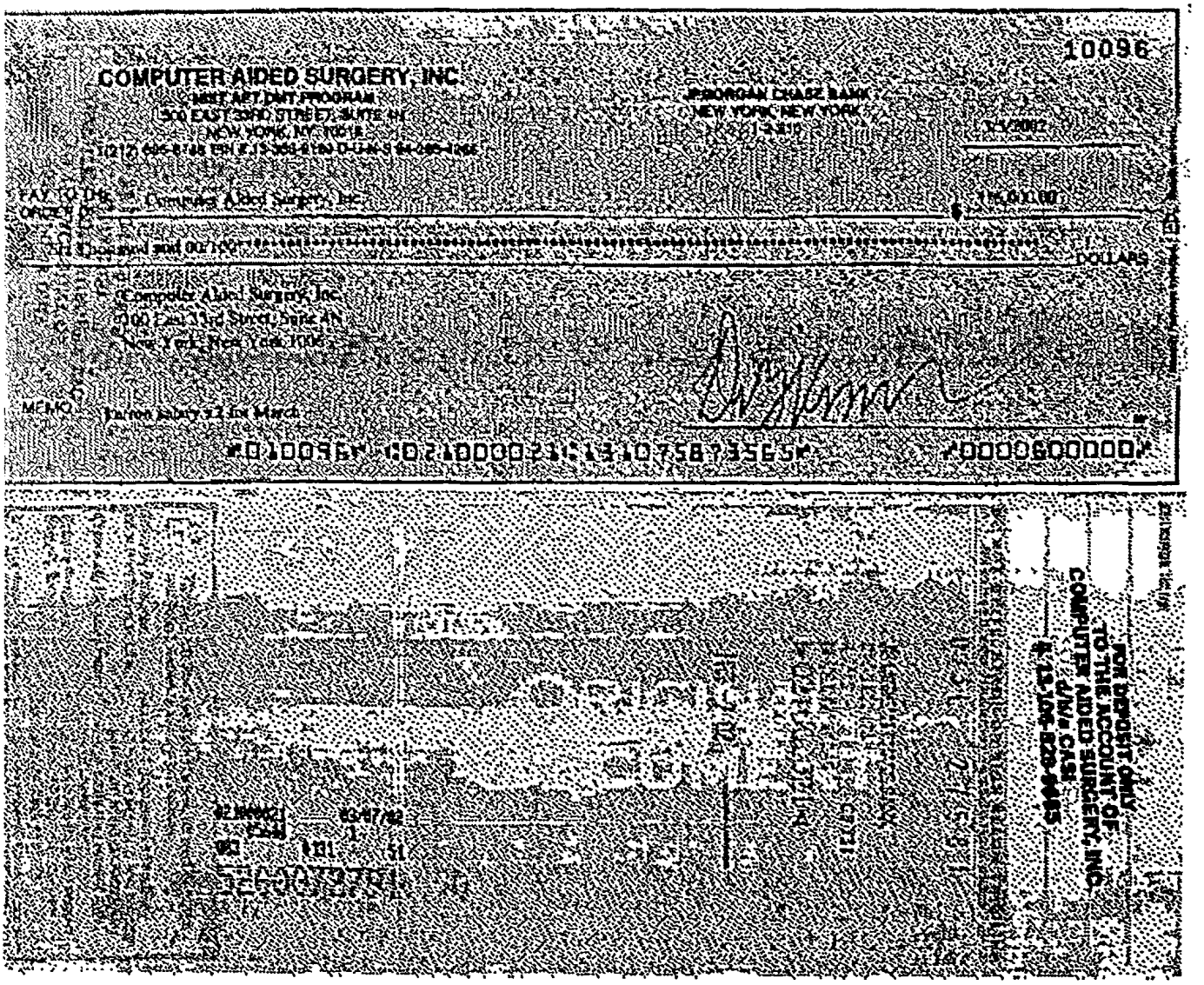
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183956 Posting date 01-MAR-02



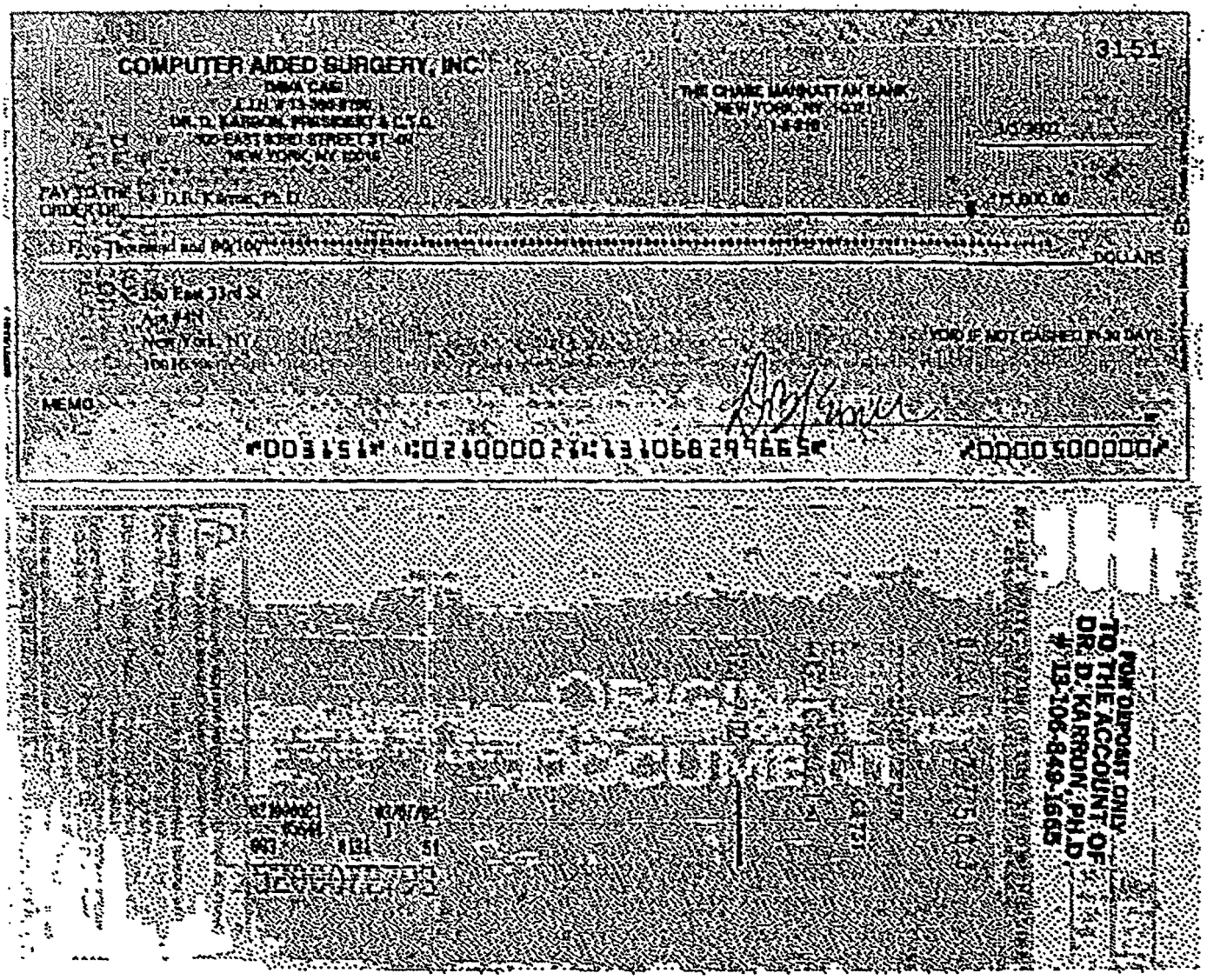
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052072790 Posting date 07-MAR-02



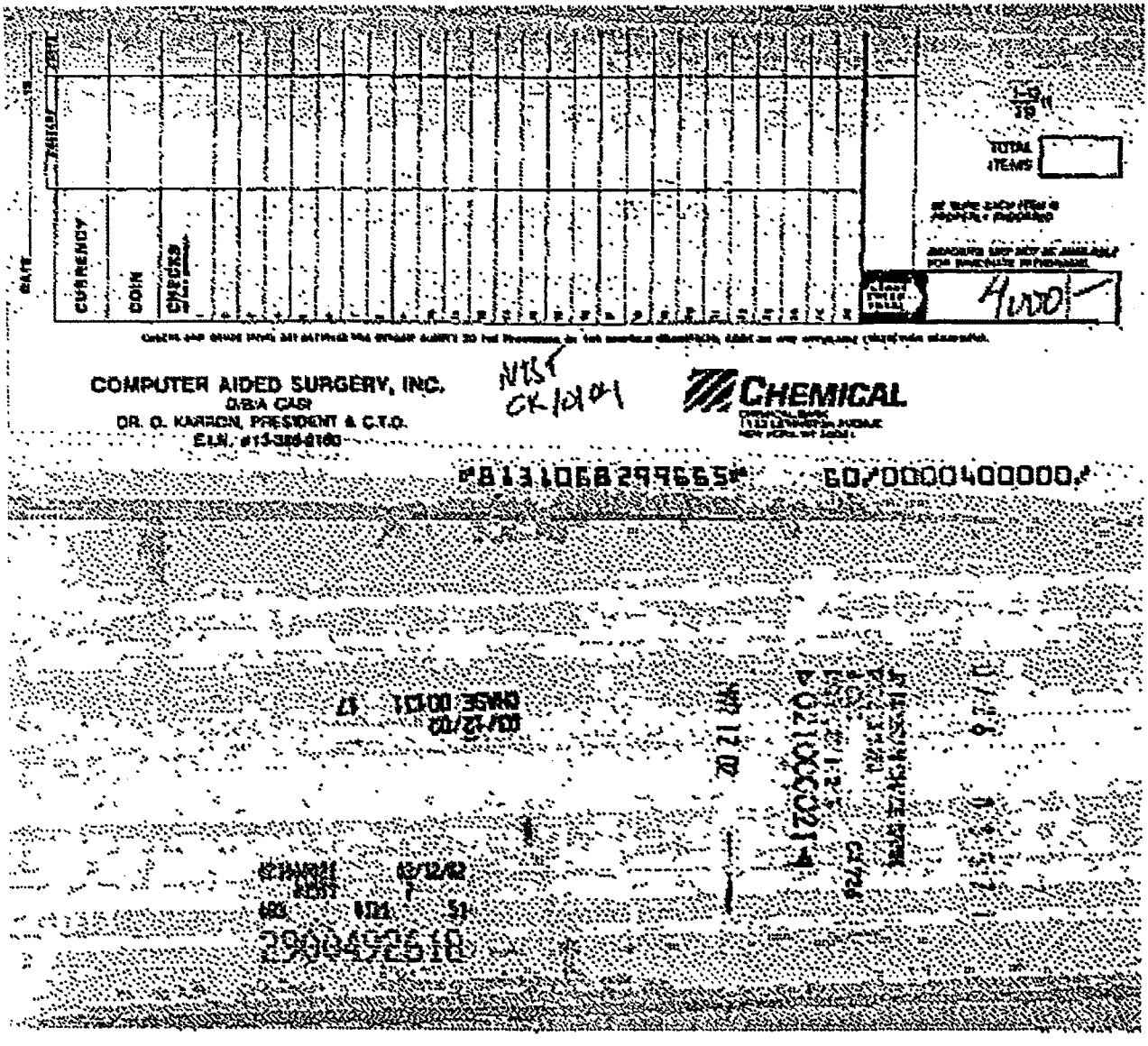
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052072791 Posting date 07-MAR-02



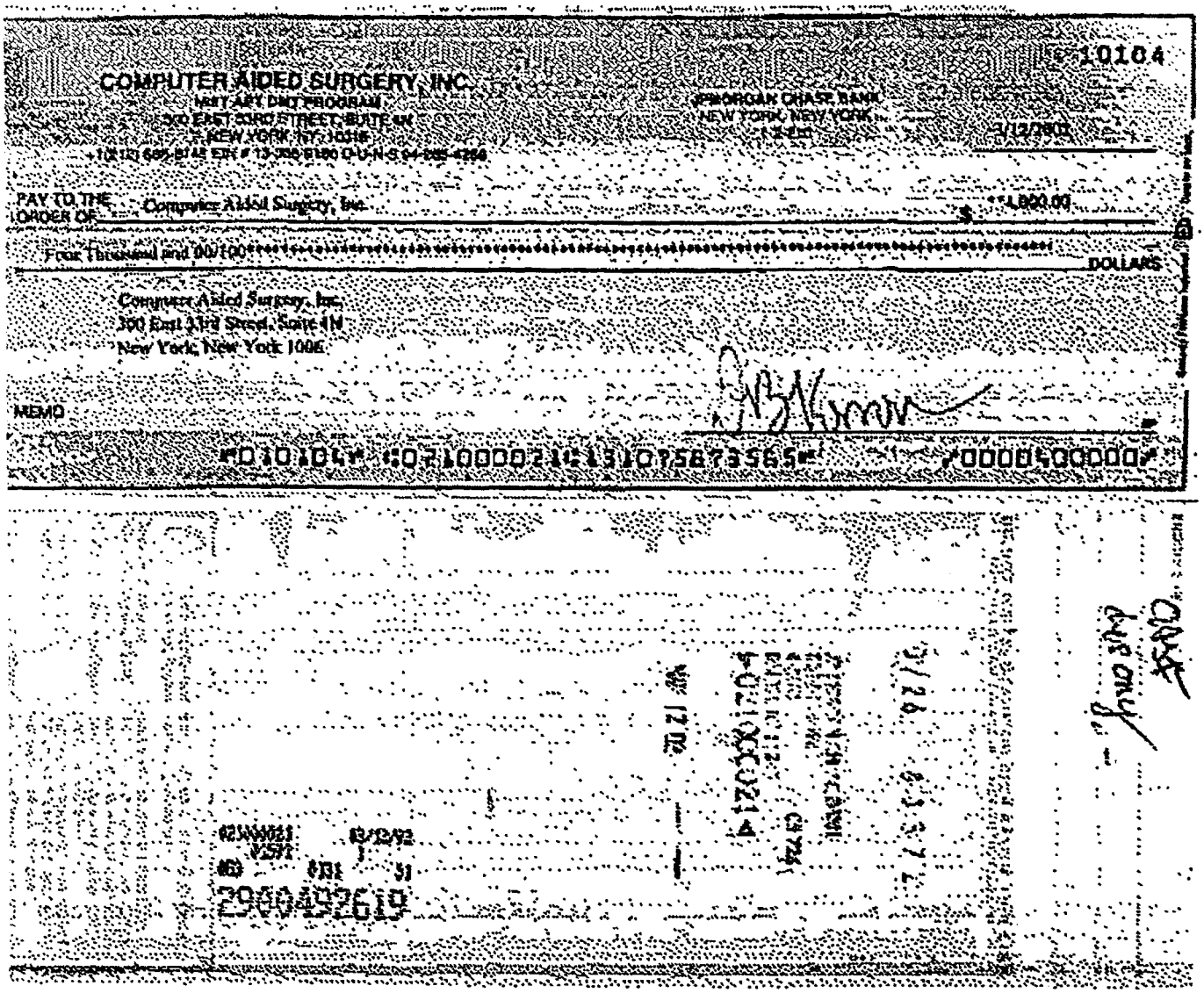
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052072793 Posting date 07-MAR-02



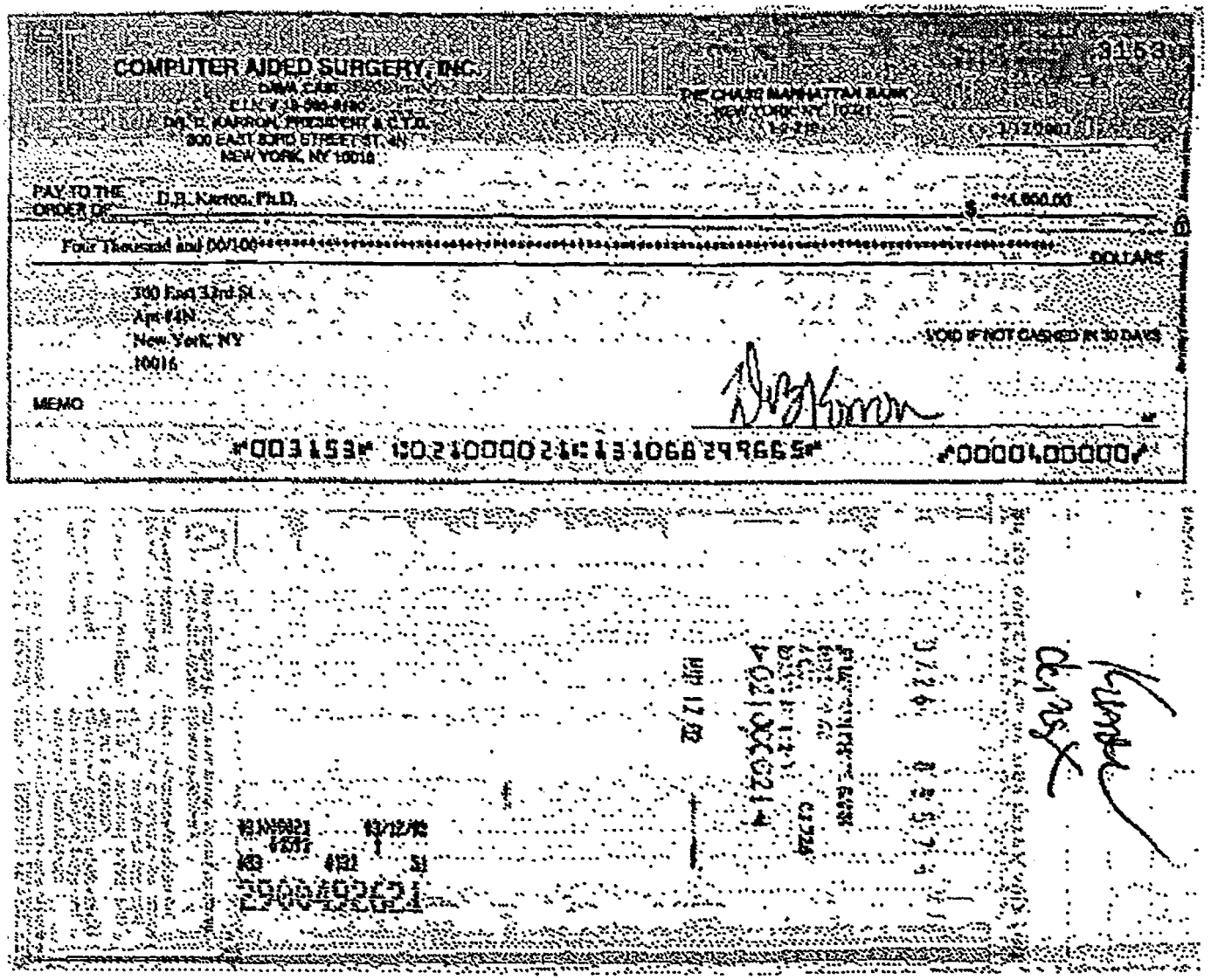
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029492618 Posting date 12-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029492619 Posting date 12-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029492621 Posting date 12-MAR-02



131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 42

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,423.05	19,776.00	20,227.59	971.46
Business Checking 131-0758735-65	1,776.98	60,000.00	55,129.54	6,647.44
Total	**3,200.03**	**79,776.00**	**75,357.13**	**7,618.90**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Select the Payroll option that best fits your business needs!
Self-Service - Save time by paying your employees and payroll taxes electronically with Chase Online(sm) for Small Business. It's easy and convenient!
Go to chase.com/cosb to sign up or call 1-800-CHASE24.

Full-Service - Simplify the complex and time-consuming tasks associated with your payroll, related taxes and human resource management.
Call 1-877-272-7123 for payroll through Ceridian.
* Offered by Ceridian. Chase neither guarantees, nor makes any representations or warranties of any kind regarding the service.

Important Information

Your combined Business Banking balances in March totaled $32,107.22.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,423.05
Deposits and Credits	3	19,776.00
Withdrawals and Debits	1	13.00
Checks Paid	13	20,214.59
Ending Balance		**971.46**

Deposits and Credits

Date	Description	Amount
03/25	Deposit	1,776.00
04/01	Deposit	14,000.00
04/01	Deposit	4,000.00
Total		**19,776.00**

Withdrawals and Debits

Date	Description	Amount
04/10	Checkbook Order Fee	13.00
Total		**13.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3155	03/25	2,000.00	3160	04/01	13,000.00	3165	04/04	314.44
3156	03/26	100.00	3161	04/05	18.42	3166	04/08	299.77
3157	04/11	272.25	3162	04/02	1,000.00	3167	04/04	109.71
3158	03/26	100.00	3163	04/09	500.00			
3159	04/09	500.00	3164	04/01	2,000.00			

Total (13 checks) **20,214.59**

* *indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/25	1,199.05	04/04	2,574.90	04/10	1,243.71
03/26	999.05	04/05	2,556.48	04/11	971.46
04/01	3,999.05	04/08	2,256.71		
04/02	2,999.05	04/09	1,256.71		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	4	$ 0.20	0.80	Check Paid	55	$ 0.20	11.00
Deposit Ticket	4	$ 0.20	0.80				

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	12.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**22.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		1,776.98
Deposits and Credits	1	60,000.00
Withdrawals and Debits	1	2,589.81
Checks Paid	29	52,539.73
Ending Balance		**6,647.44**

Deposits and Credits

Date	Description	Amount
03/22	Nist Treas 310 Misc Pay 032202 133889180130600	60,000.00
Total		**60,000.00**

Withdrawals and Debits

Date	Description	Amount
04/03	American Express Elec Remit 040302 020402011268998	2,589.81
Total		**2,589.81**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10105	03/25	1,776.00	10116	04/11	1,005.00	10128	04/05	37.08
10106	03/26	100.00	10118*	04/01	3,575.00	10129	04/03	365.00
10107	04/01	14,000.00	10119	04/02	1,247.69	10130	04/11	3,354.54
10108	04/02	3,875.00	10120	04/11	195.00	10131	04/18	26.46
10109	04/03	1,037.47	10121	04/16	1,701.00	10132	04/18	887.04
10110	04/16	713.36	10122	04/02	2,530.00	10135*	04/02	389.00
10111	04/04	284.85	10123	04/08	9.89	10136	04/10	4,225.00
10113*	04/03	1,000.00	10124	04/01	4,000.00	10137	04/19	617.40
10114	04/11	3,482.72	10126*	04/18	1,000.00	10139*	04/16	956.00
10115	04/03	114.23	10127	04/11	35.00			

Total (29 checks) **52,539.73**

** indicates gap in check sequence*

Daily Balances

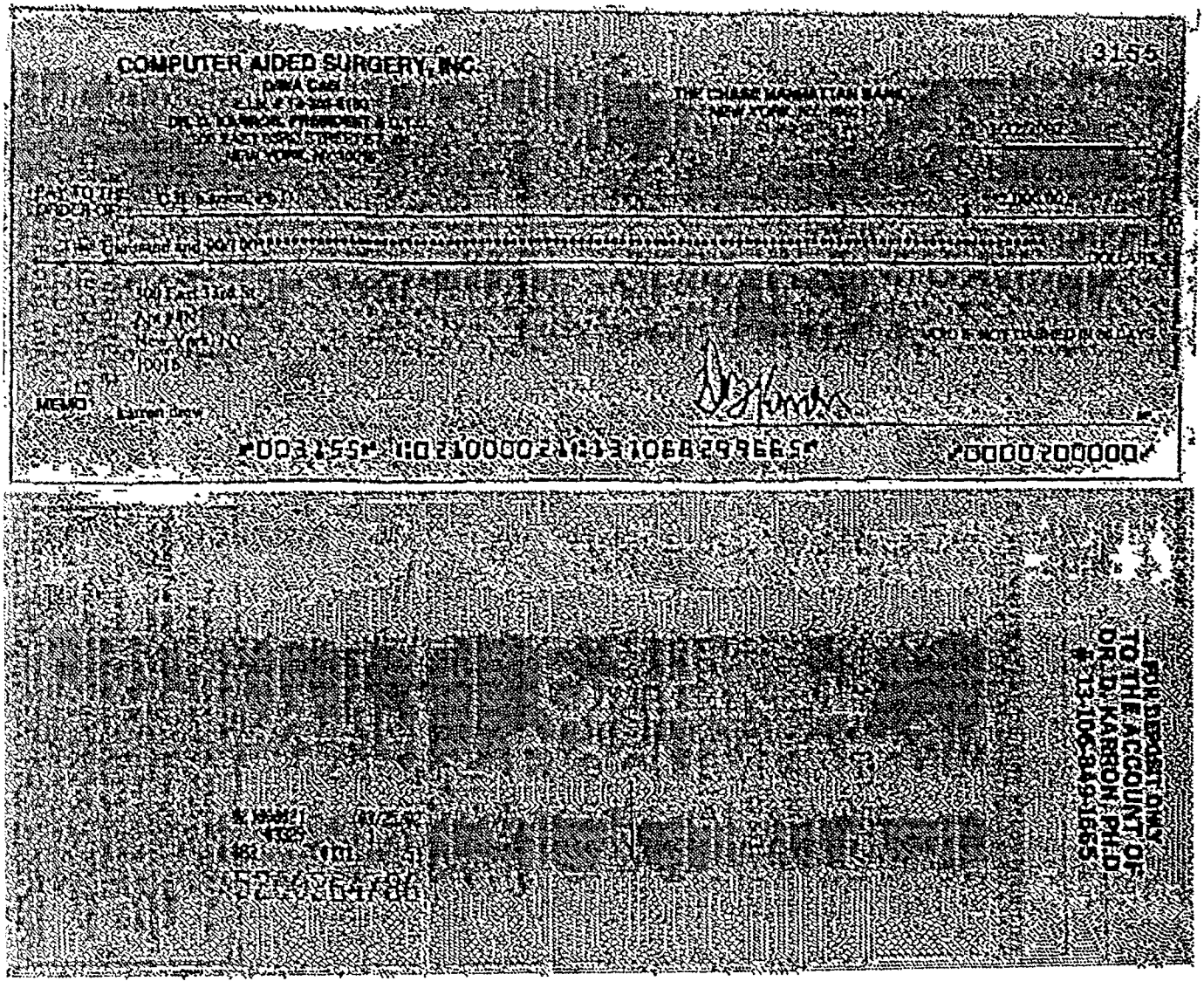
Date	Balance	Date	Balance	Date	Balance
03/22	61,776.98	04/03	25,177.78	04/11	12,548.70
03/25	60,000.98	04/04	24,892.93	04/16	9,178.34
03/26	59,900.98	04/05	24,855.85	04/18	7,264.84
04/01	38,325.98	04/08	24,845.96	04/19	6,647.44
04/02	30,284.29	04/10	20,620.96		

Analysis Fee Explanation

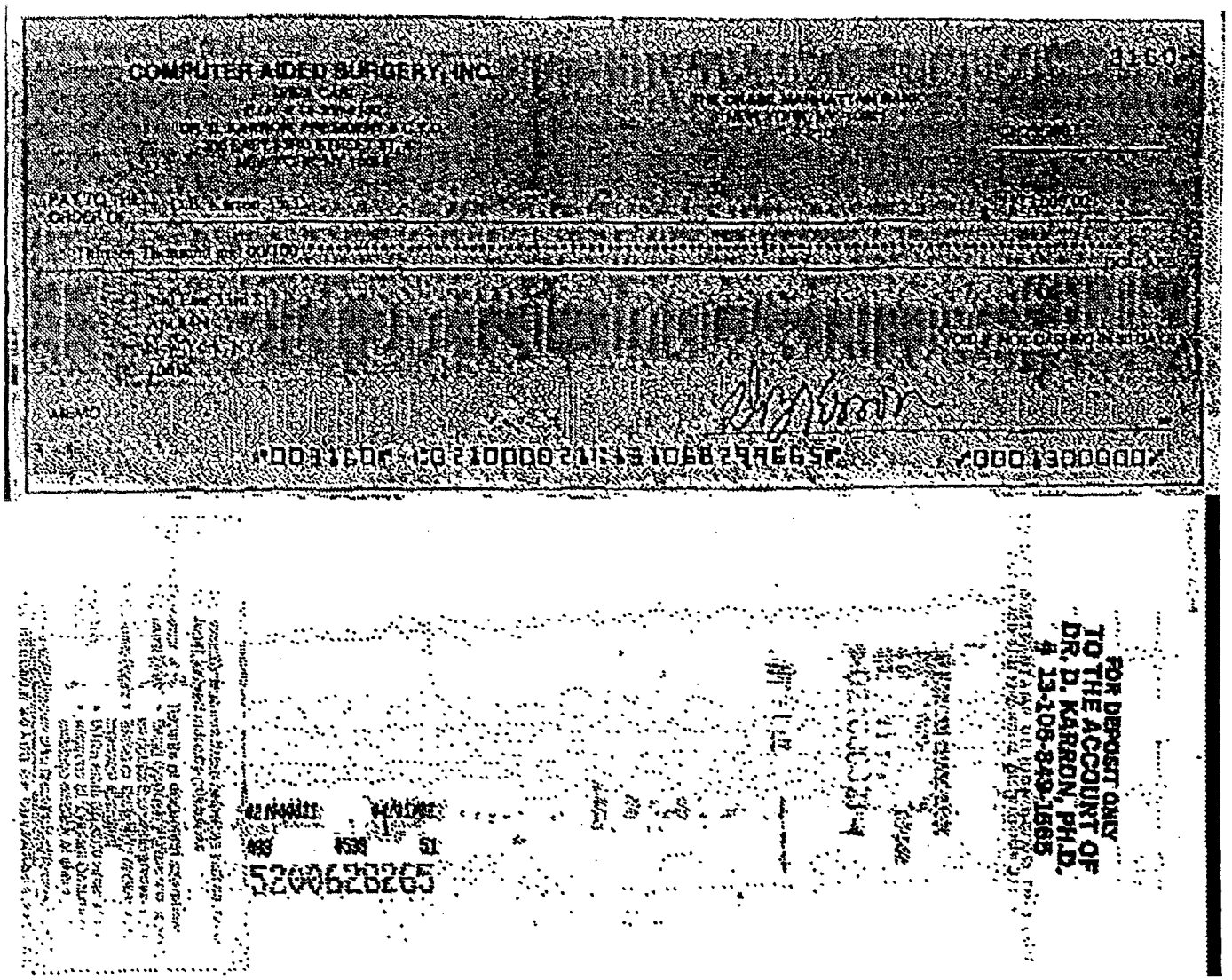
See Analysis Fee Explanation on your selected target account:

131-0682996-65

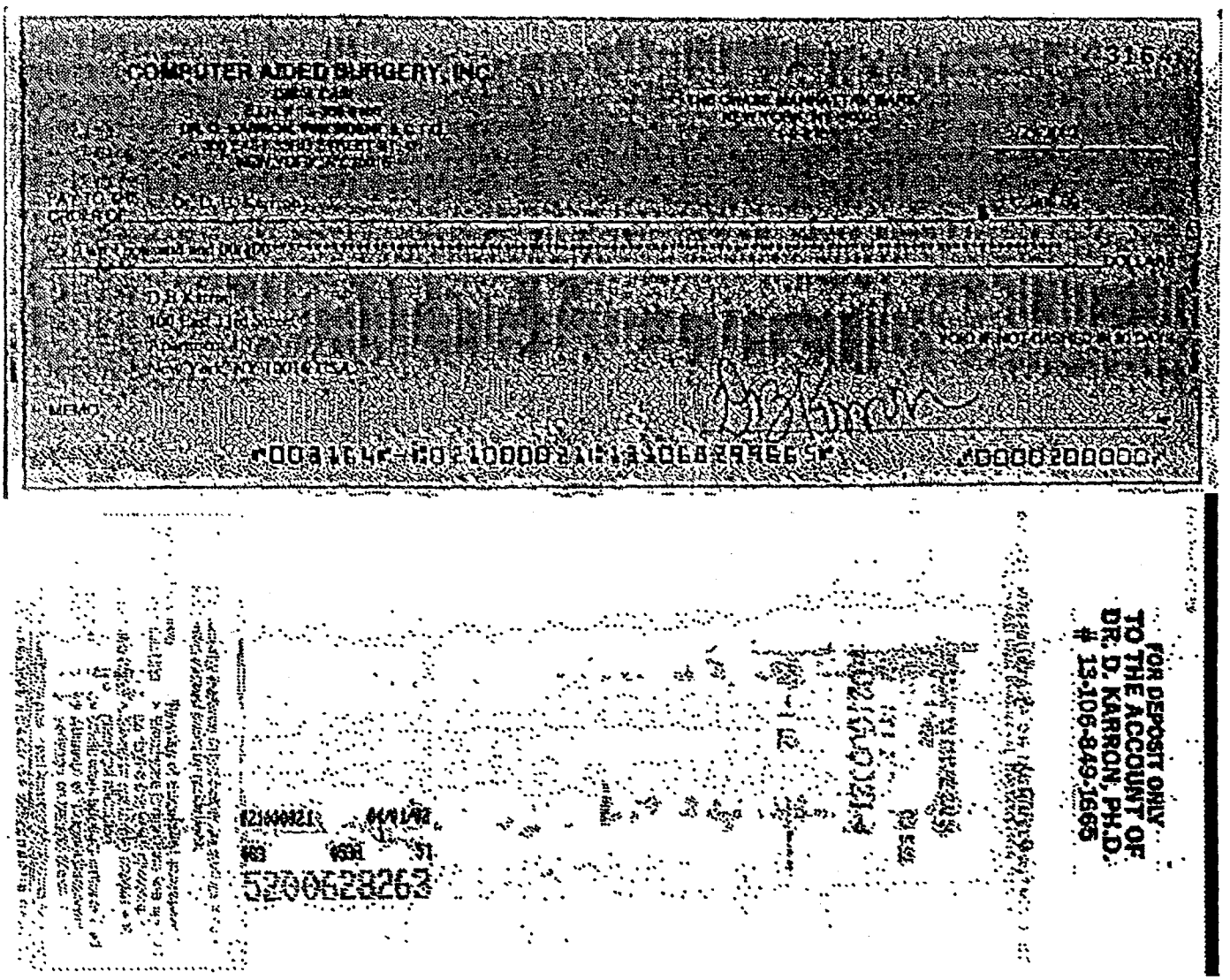
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052364786 Posting date 25-MAR-02



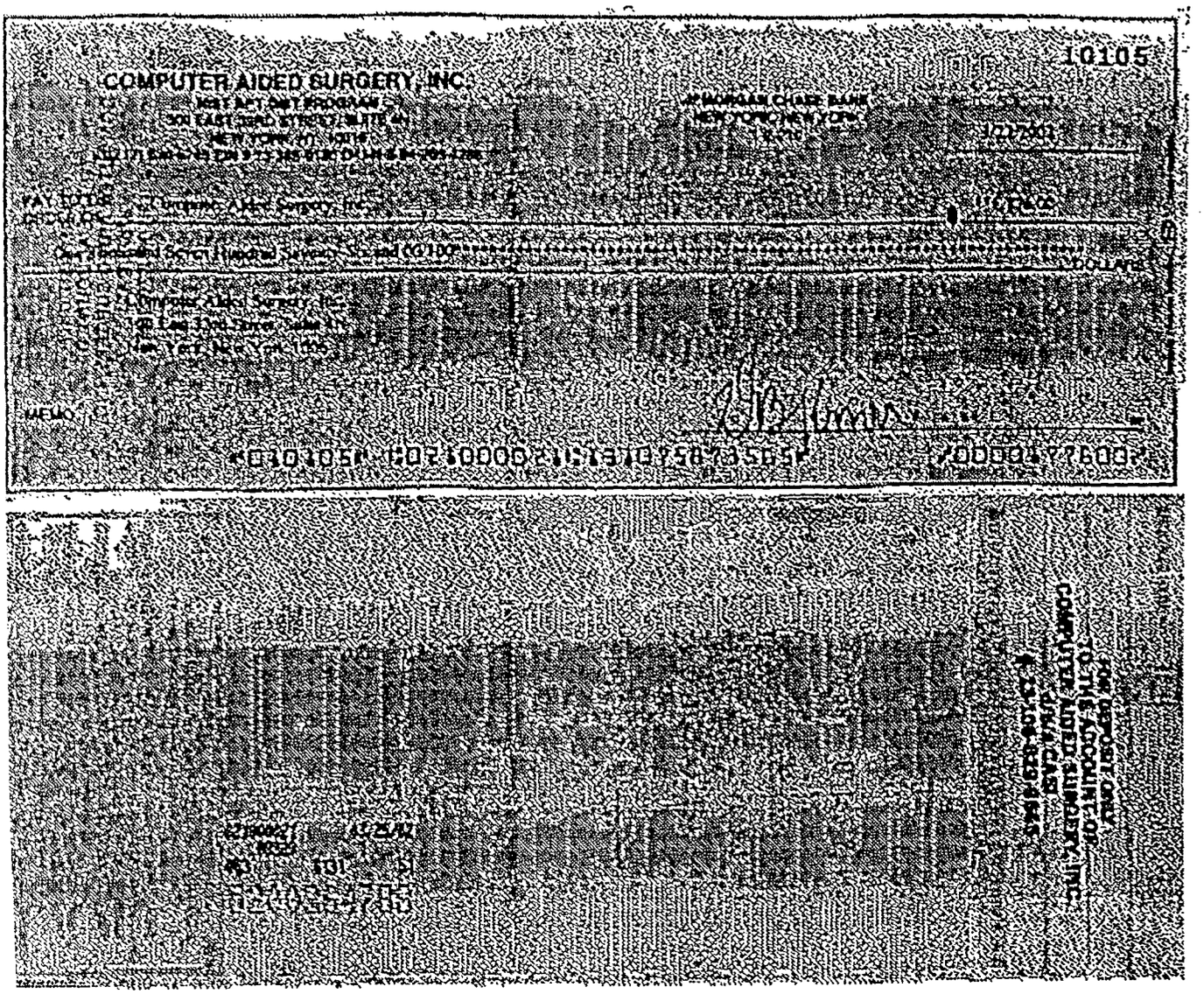
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052628265 Posting date 01-APR-02



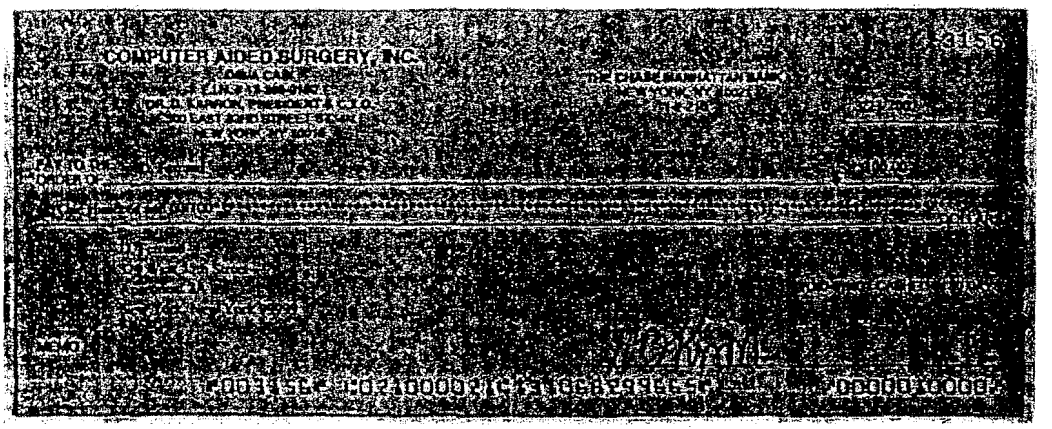
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052628263 Posting date 01-APR-02

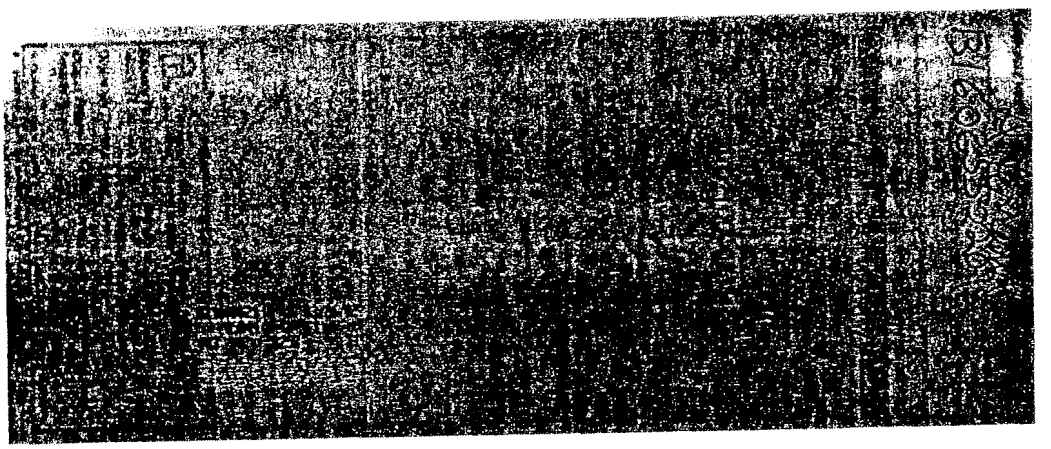


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052364788 Posting date 25-MAR-02

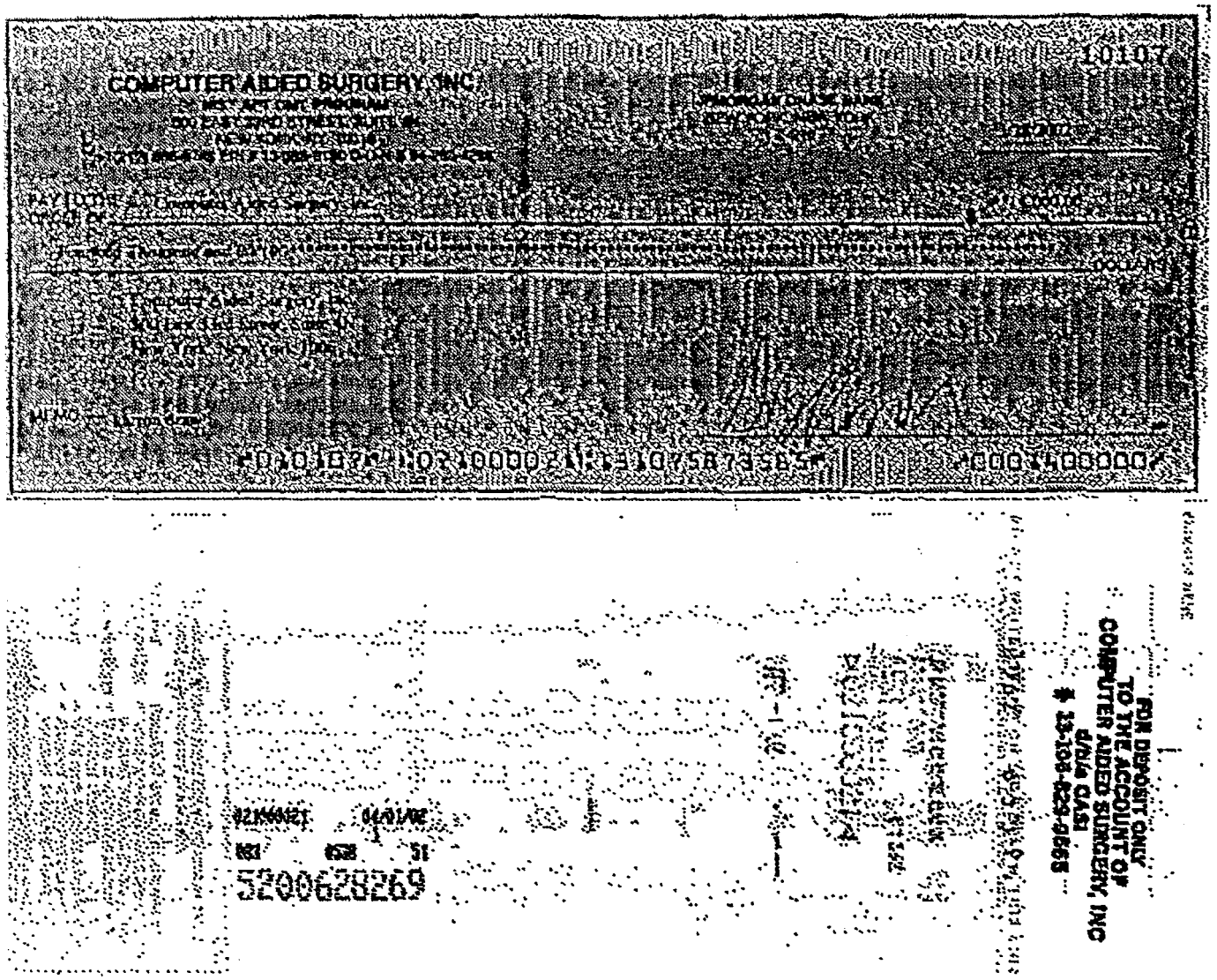


3/26/2002

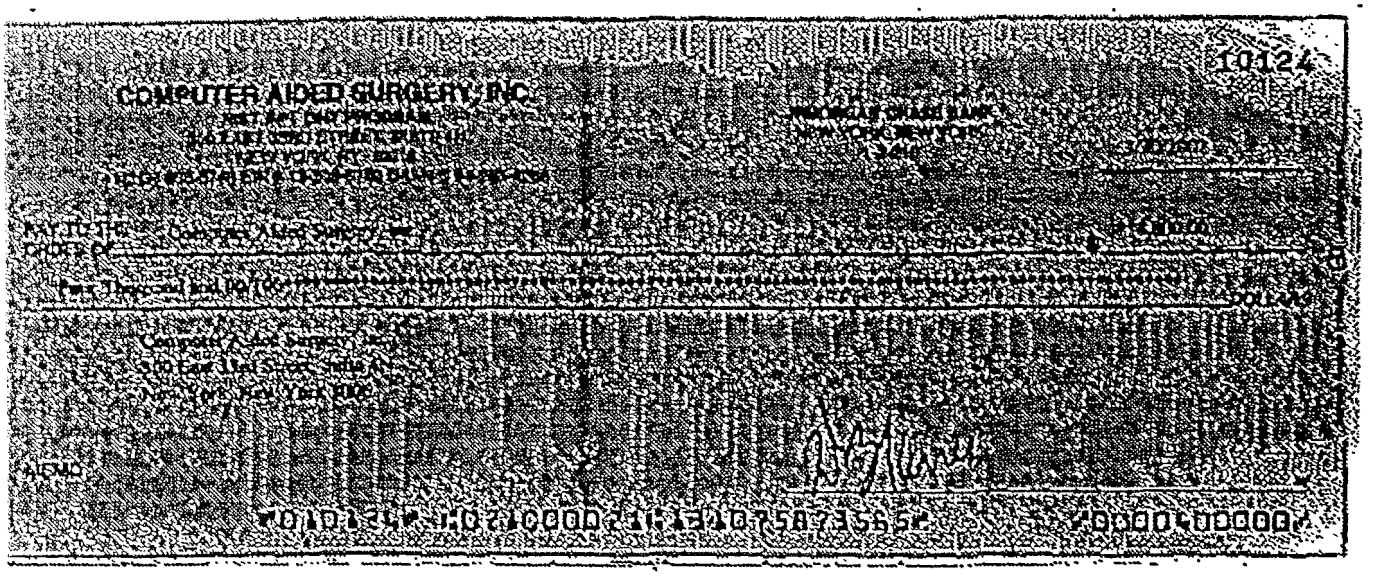


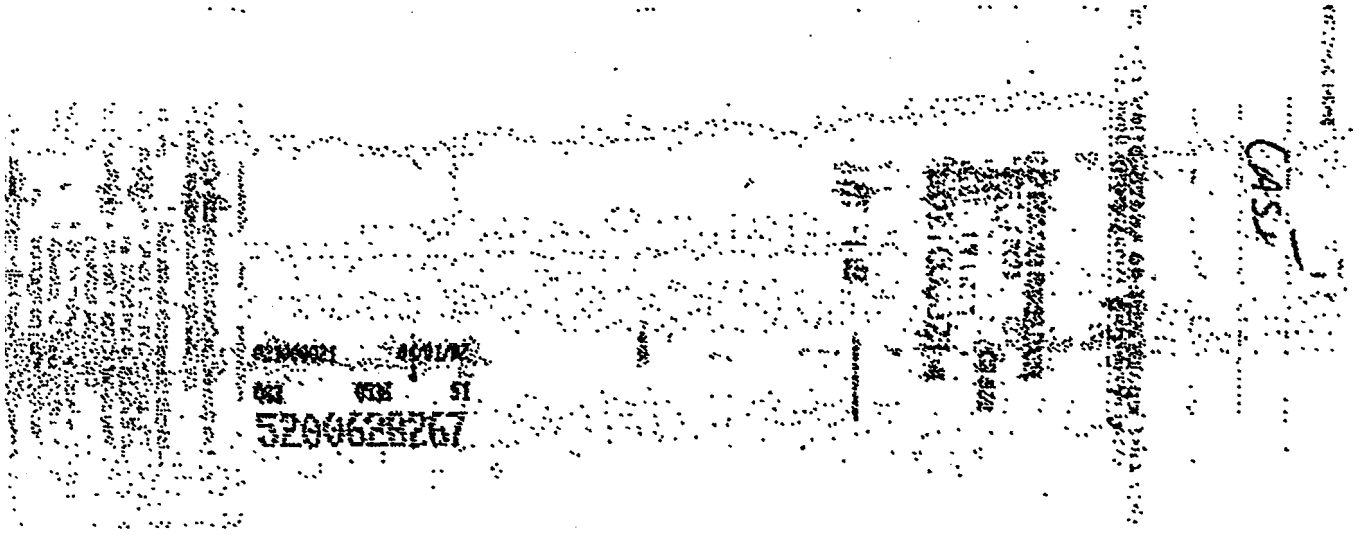


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052628269 Posting date 01-APR-02

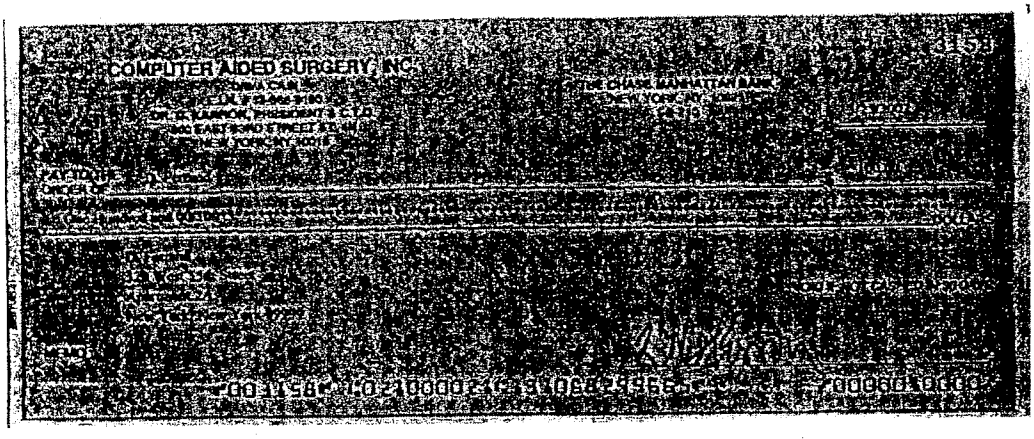


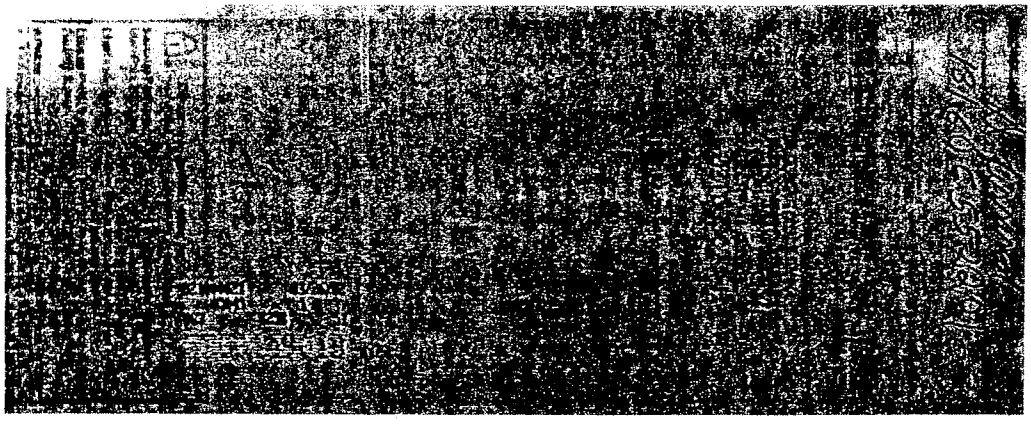
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052628267 Posting date 01-APR-02



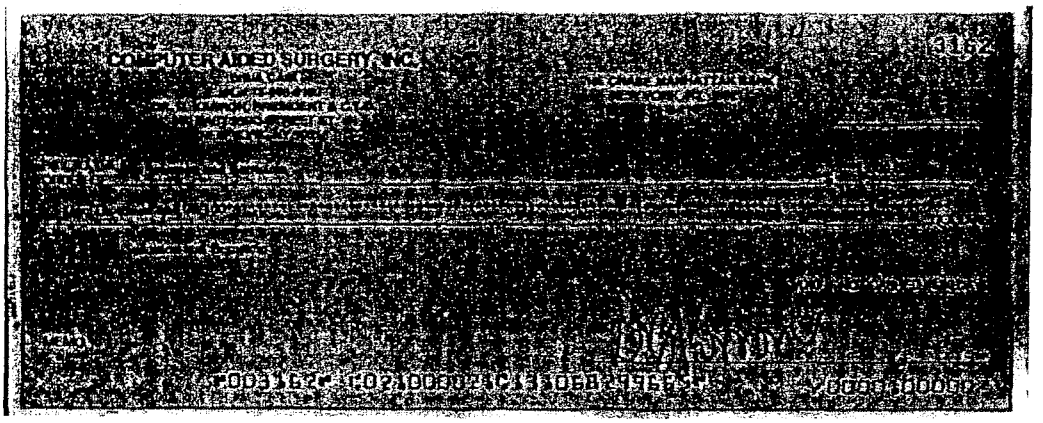


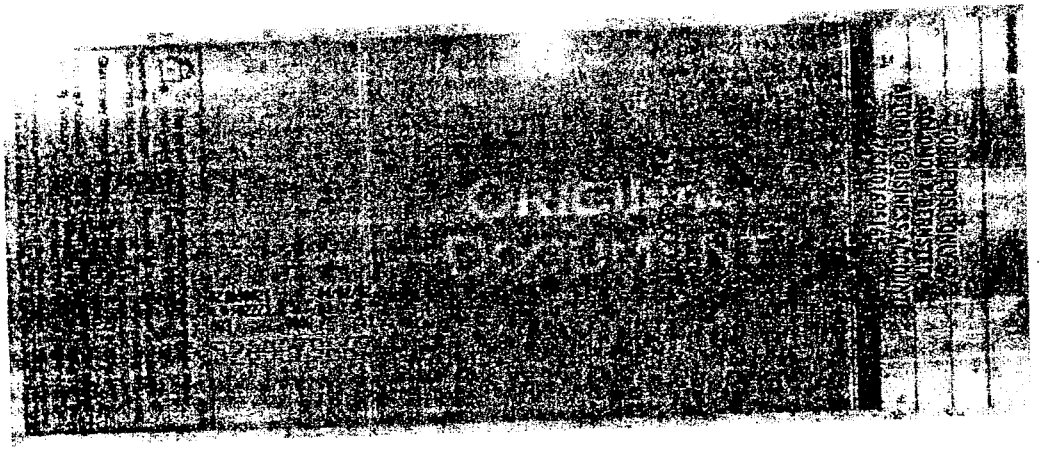
3/26/2002



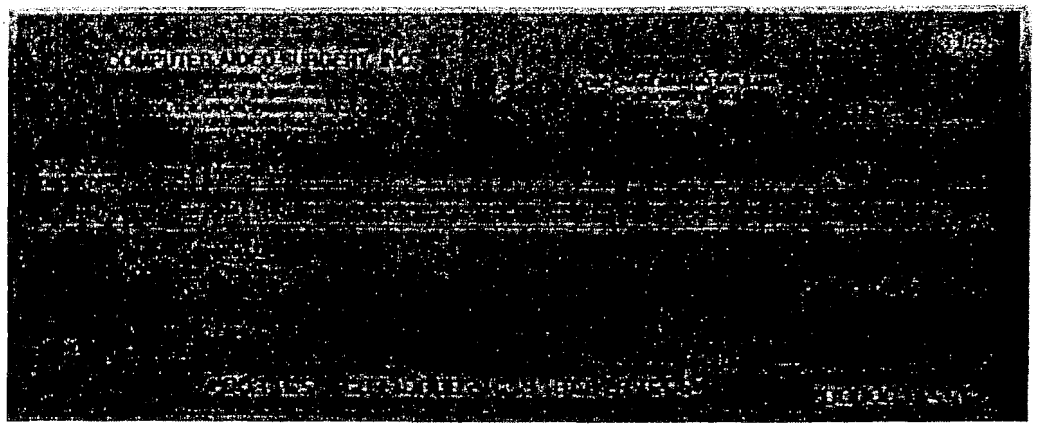


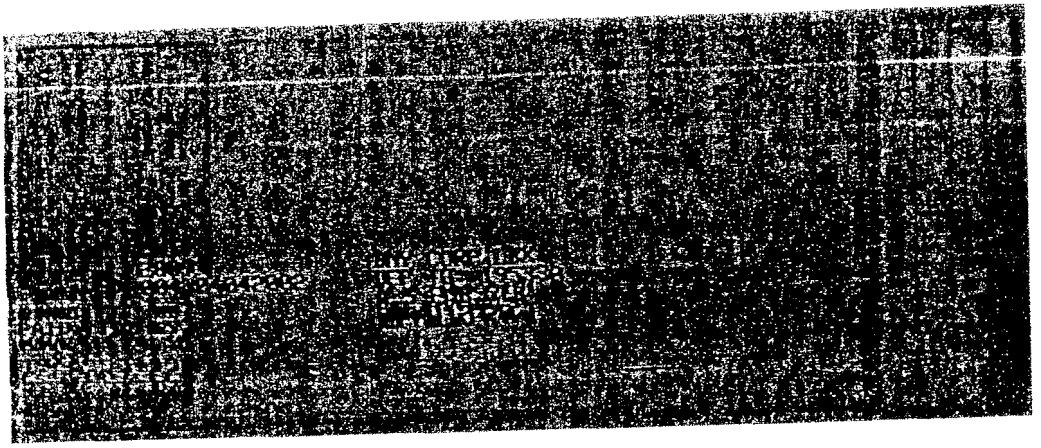
4/2/2002



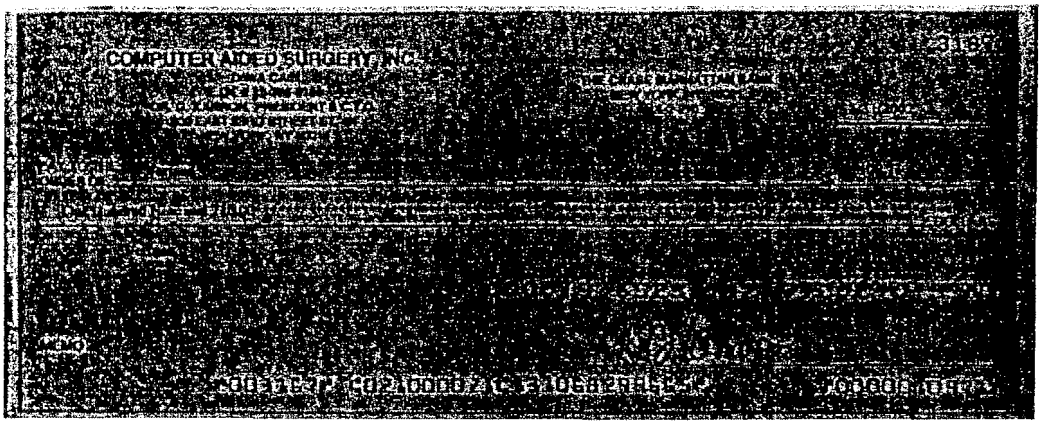


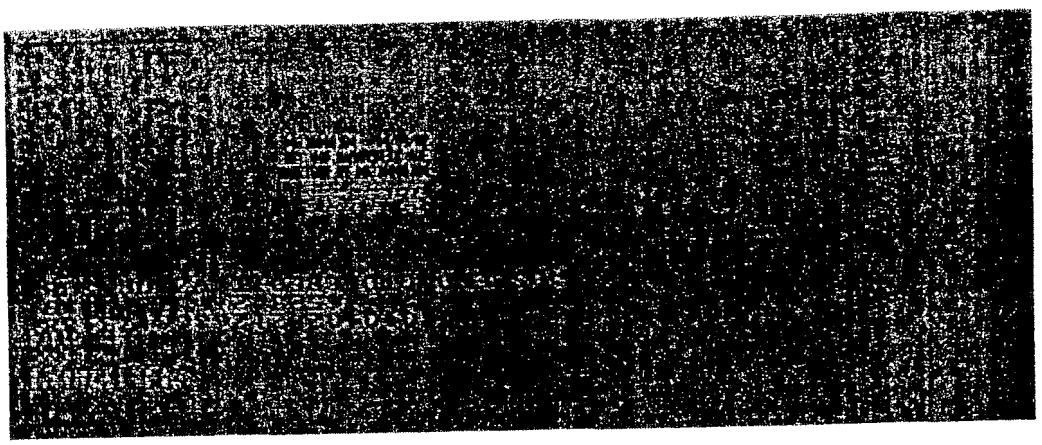
4/4/2002



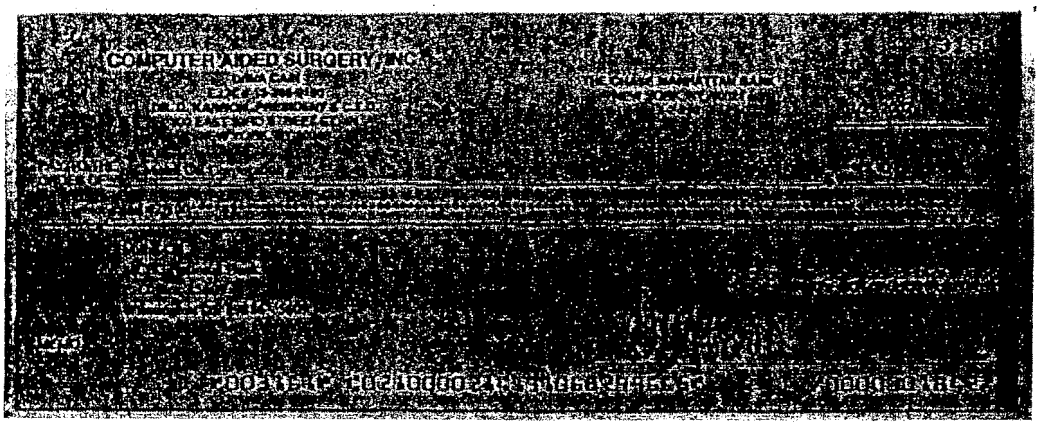


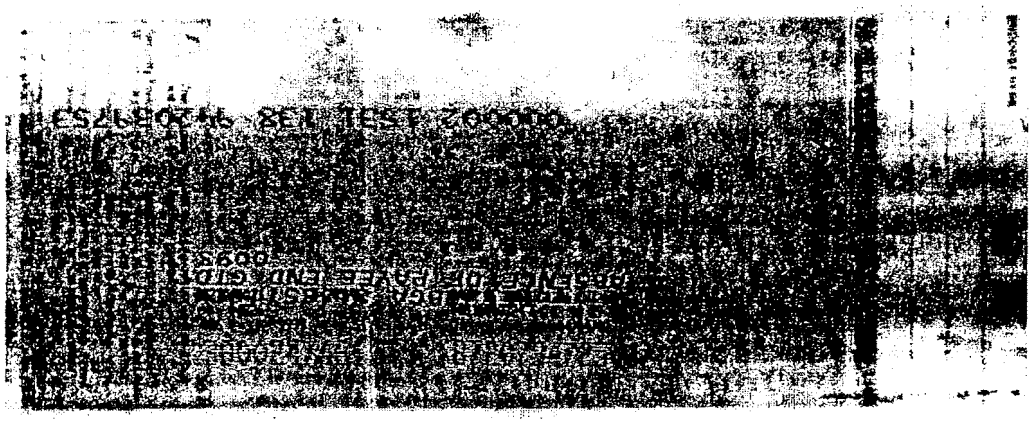
4/4/2002





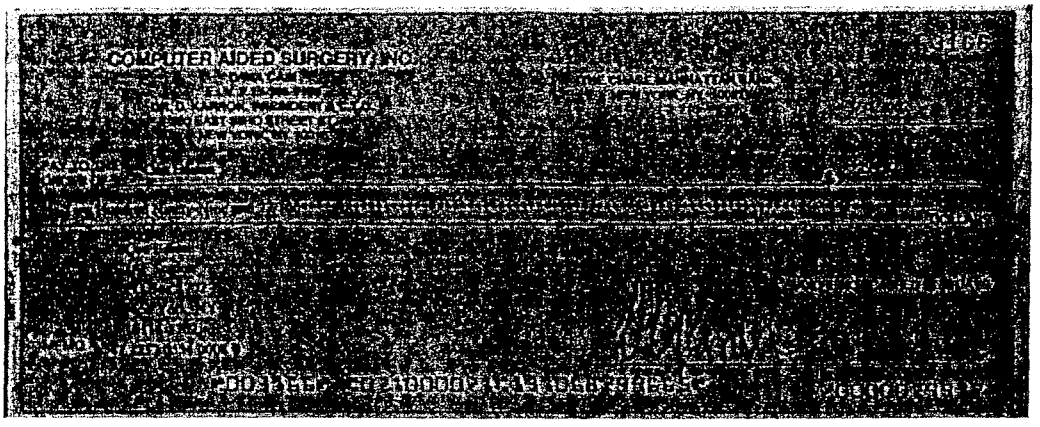
4/5/2002

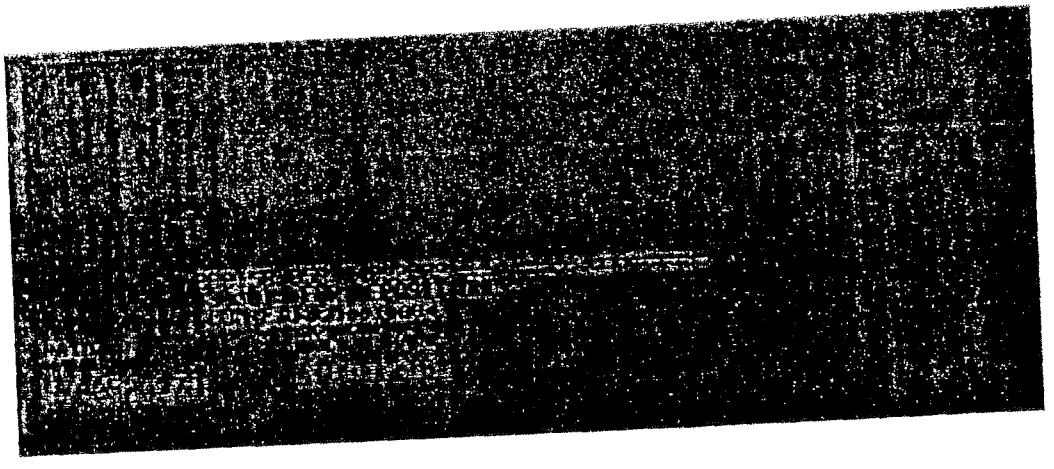




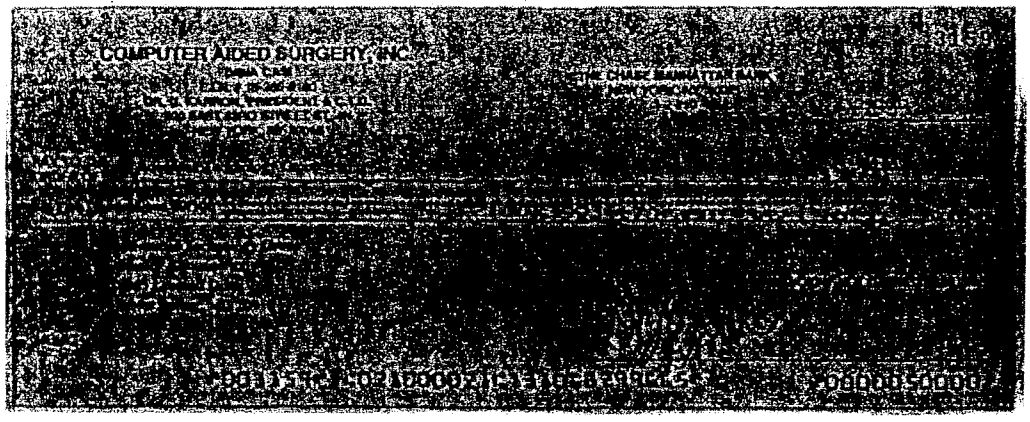
1

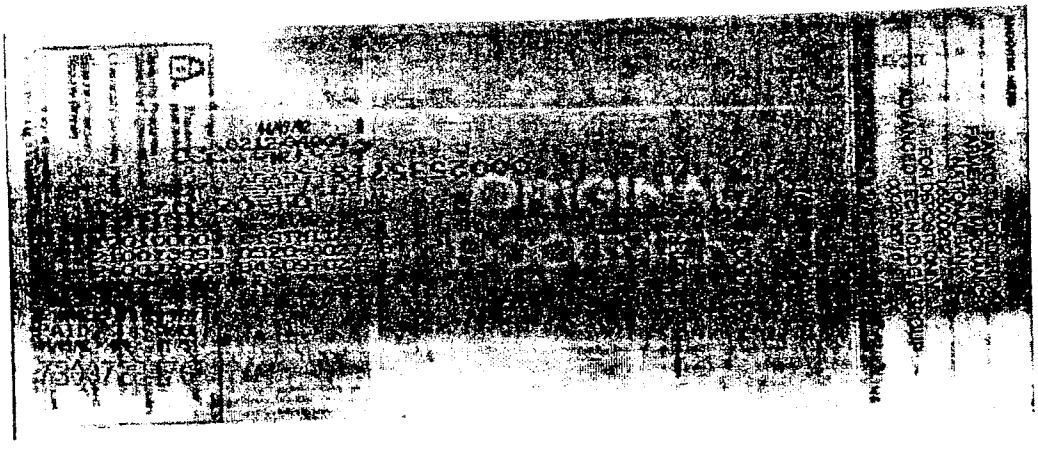
4/8/2002



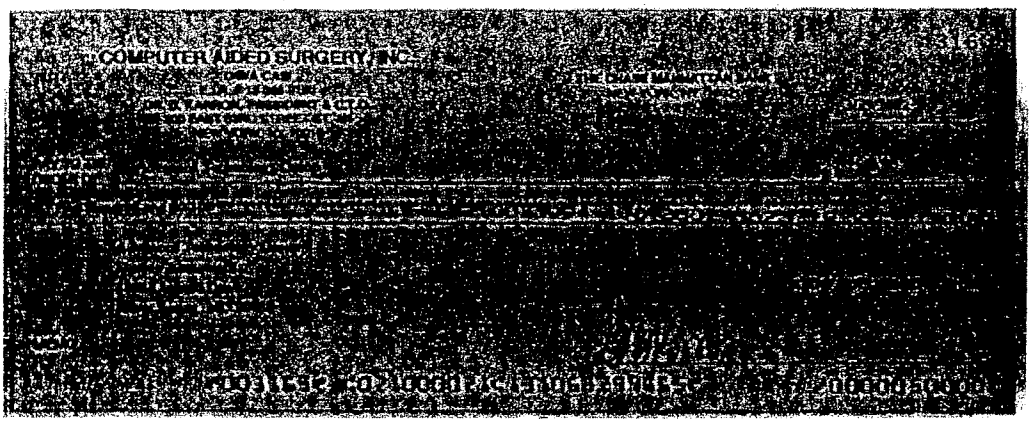


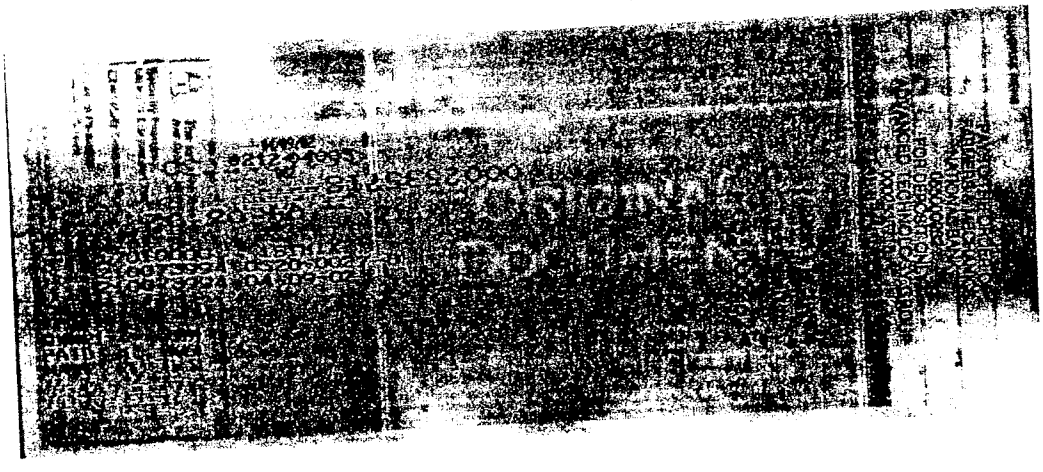
4/9/2002



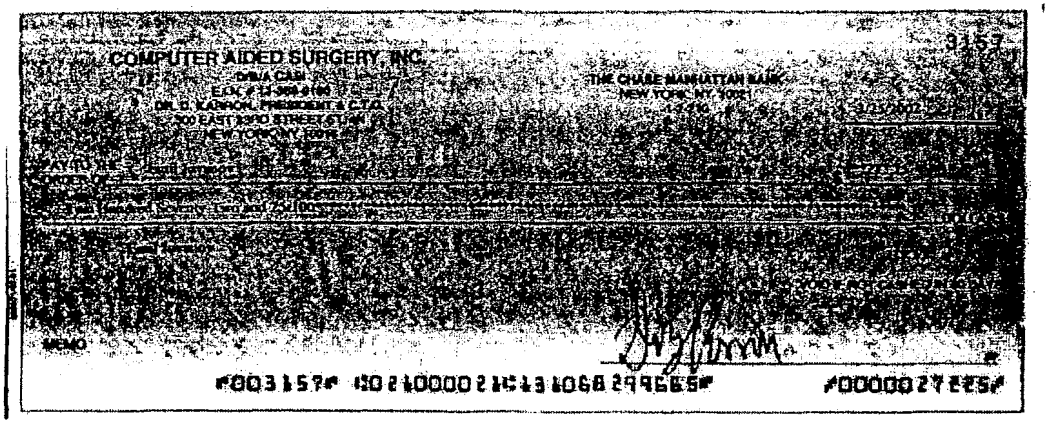


4/9/2002





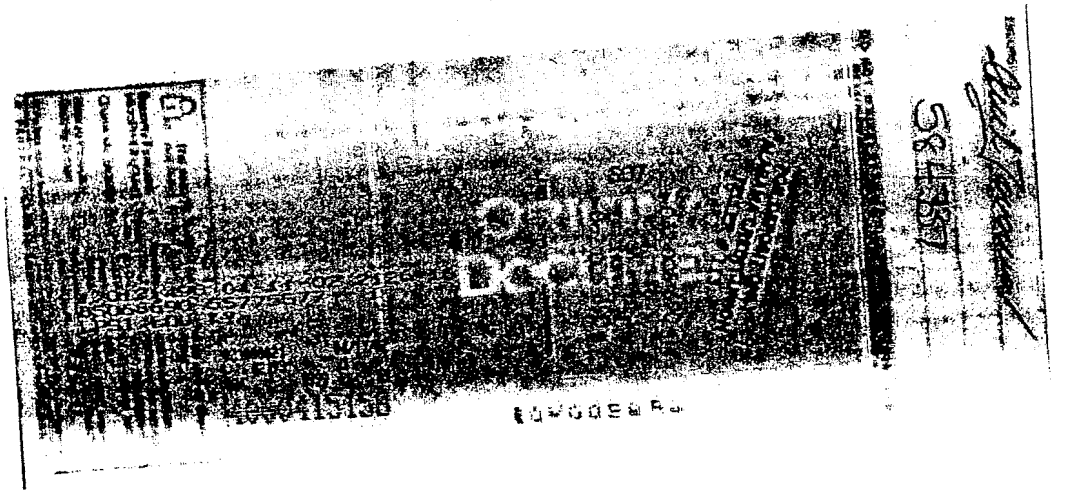
4/1/2002


COMPUTER AIDED SURGERY, INC.

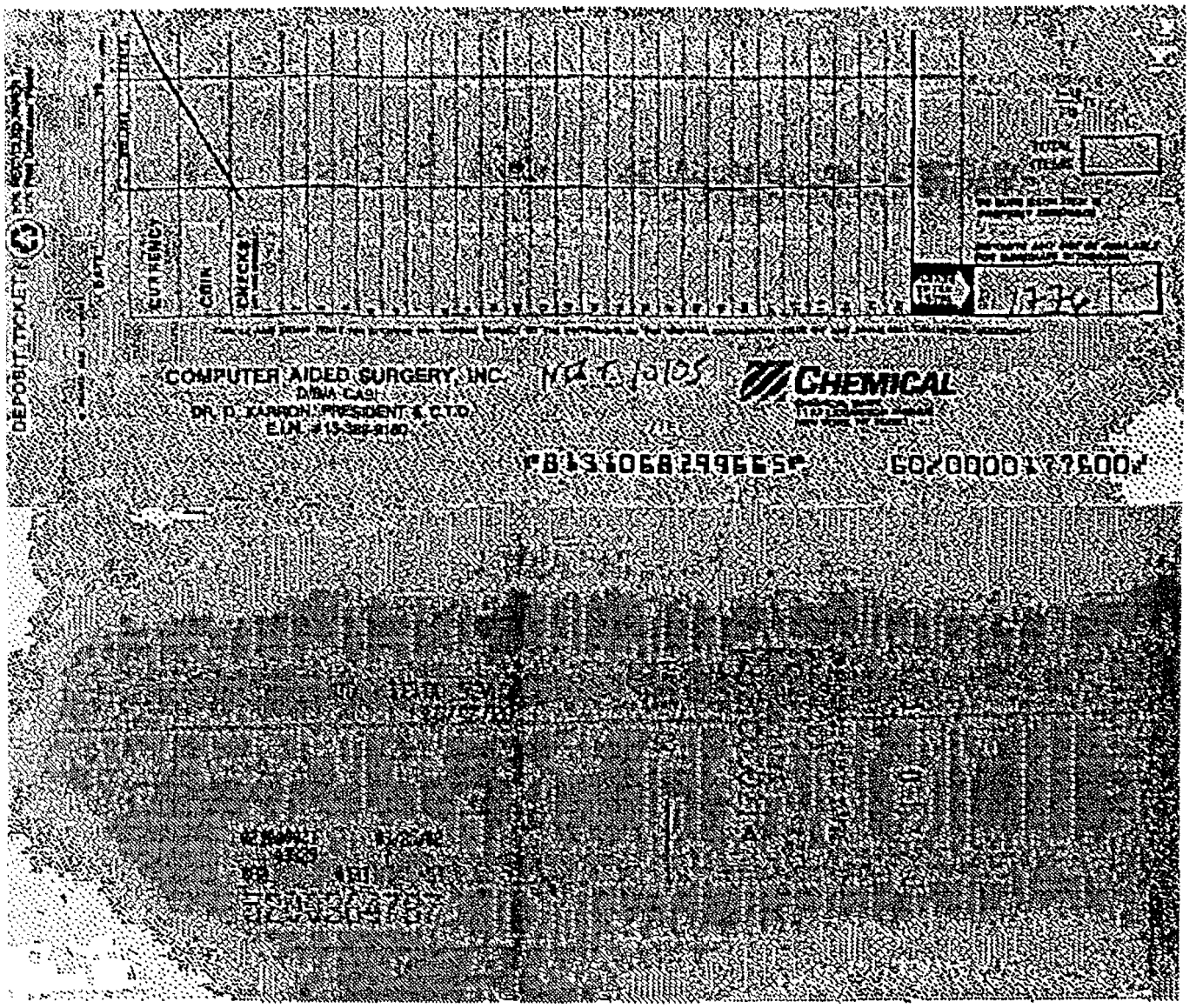
THE CHASE MANHATTAN BANK
NEW YORK, NY 10081

MEMO

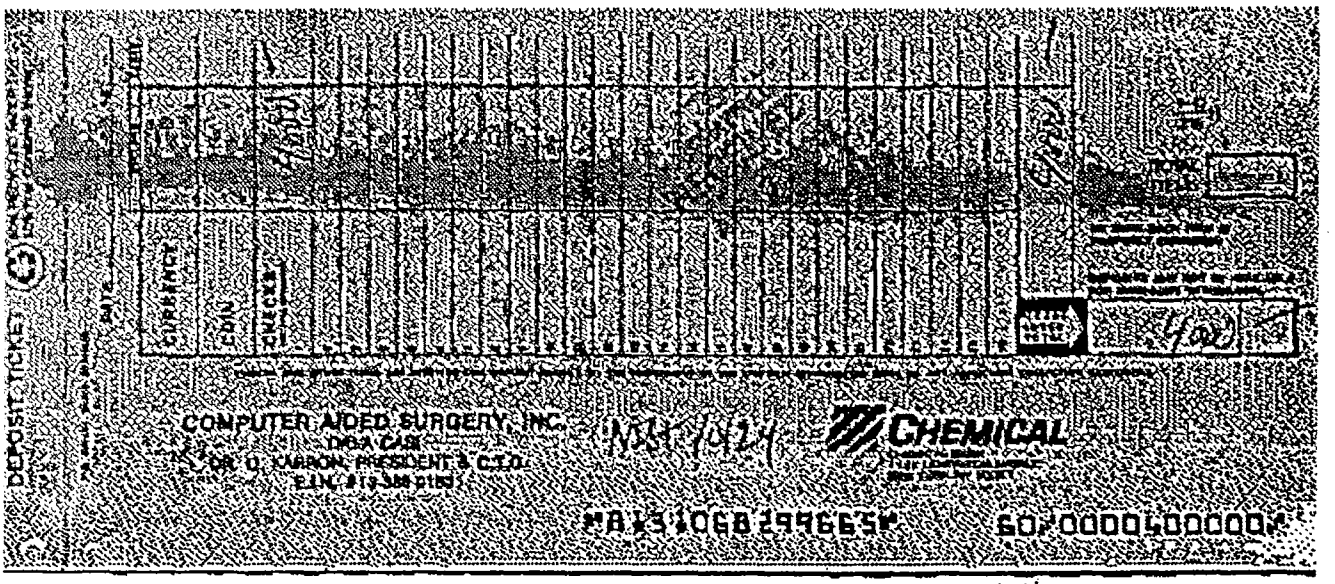
#003157# #021000021#13106829966S# #00000272S5#

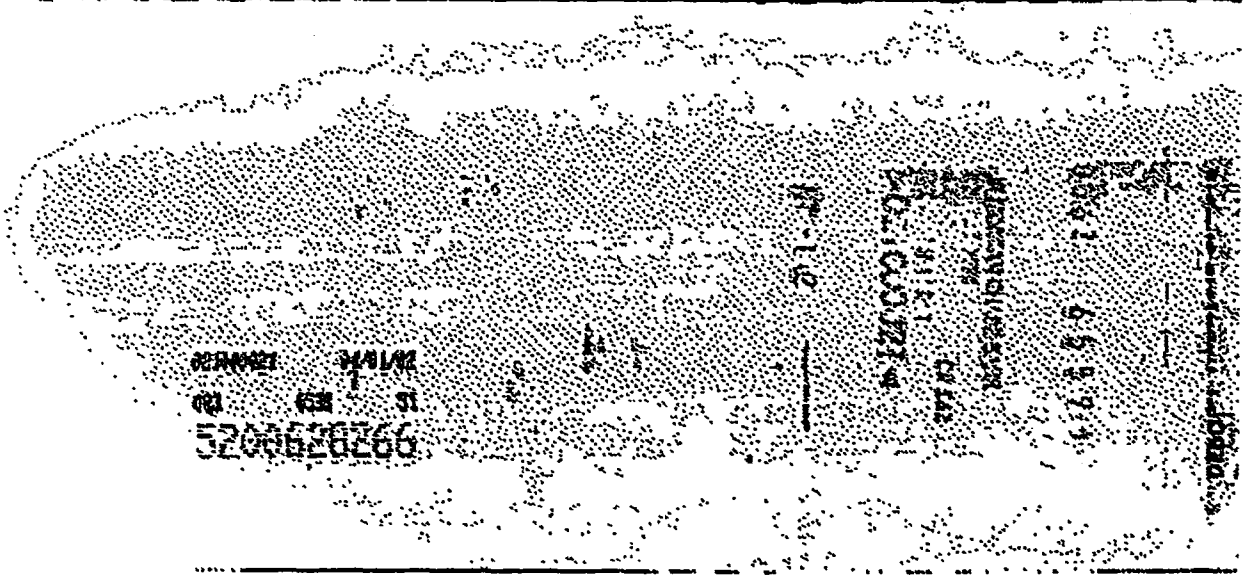


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052364787 Posting date 25-MAR-02

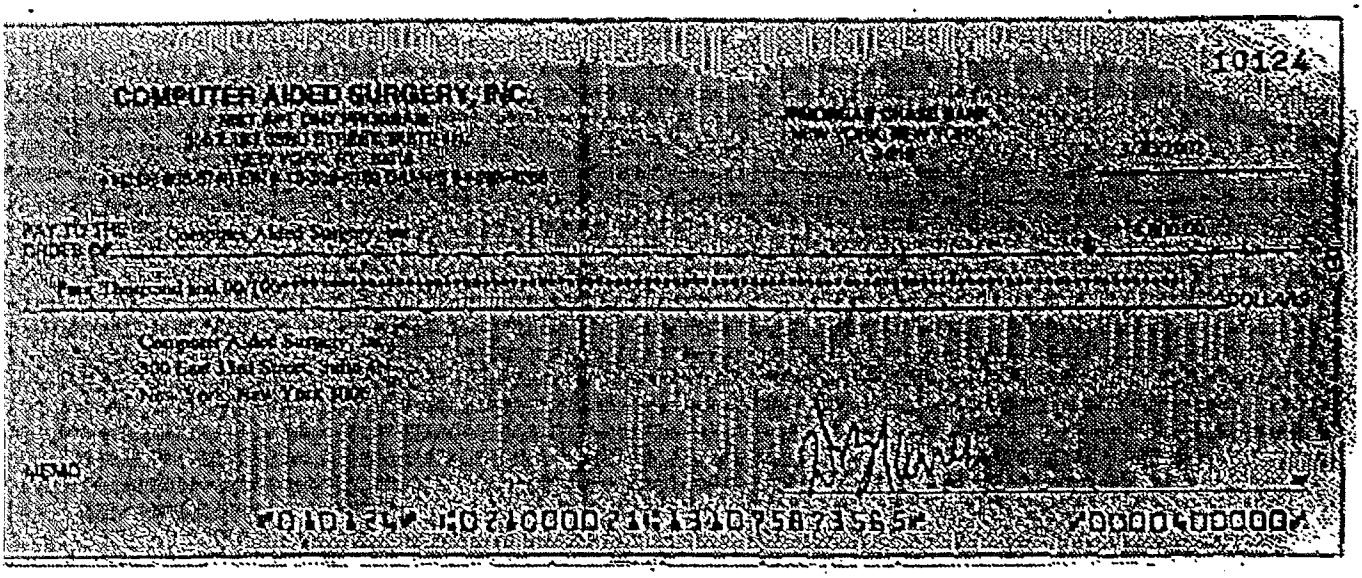


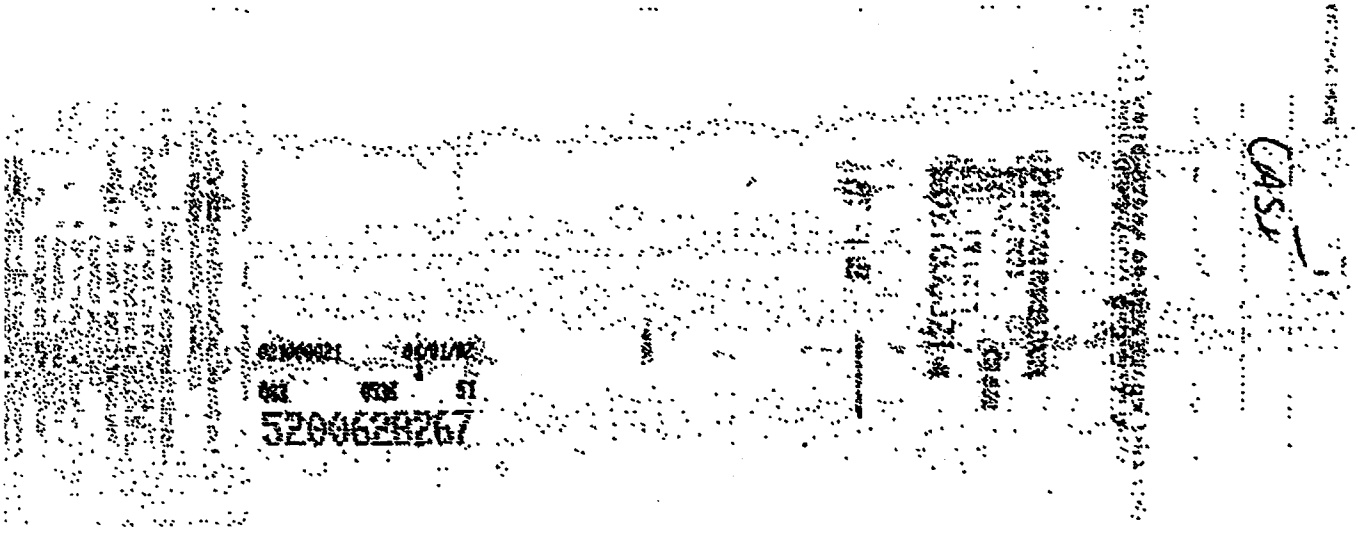
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052628266 Posting date 01-APR-02



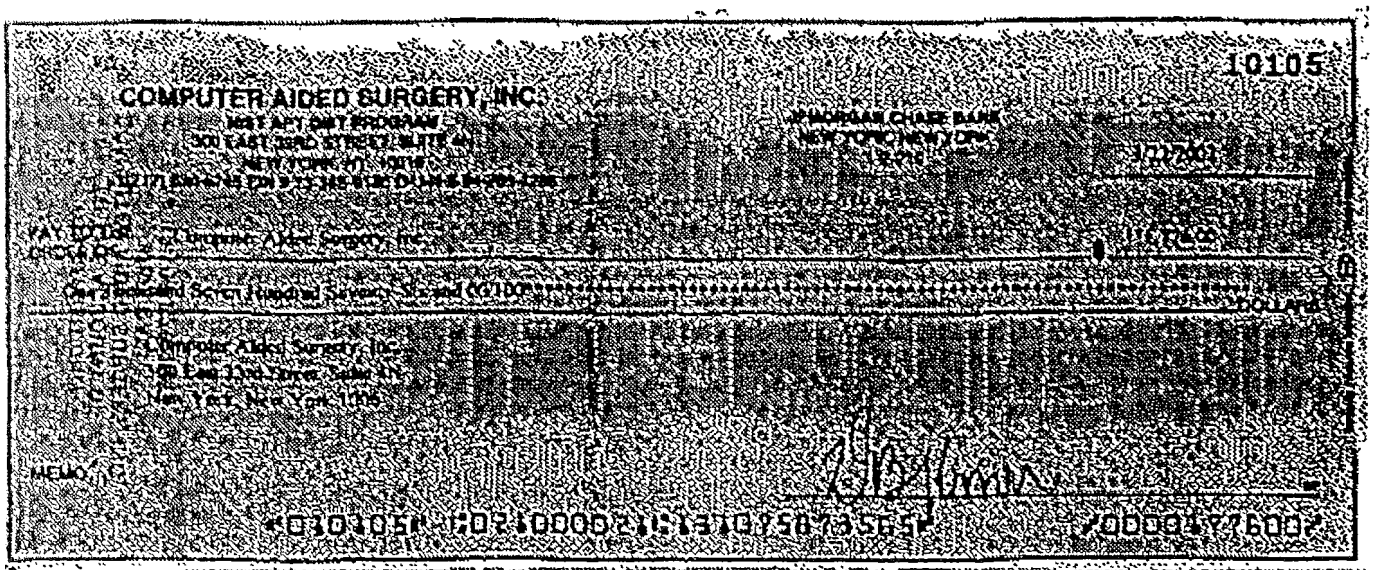


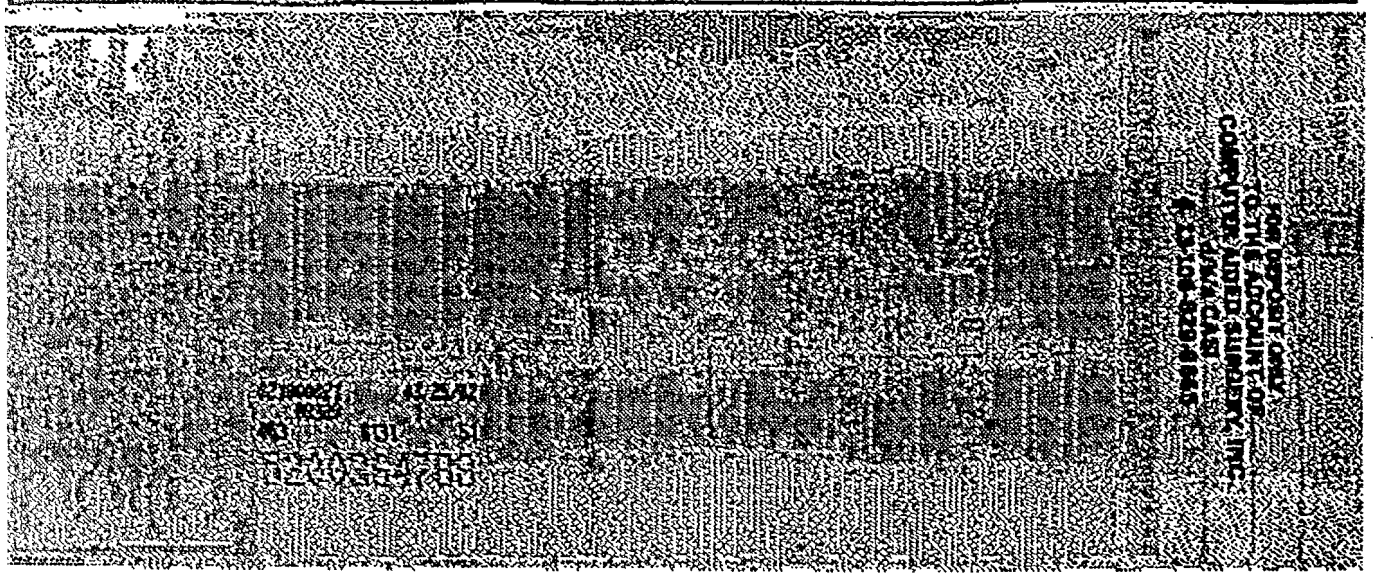
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052628267 Posting date 01-APR-02



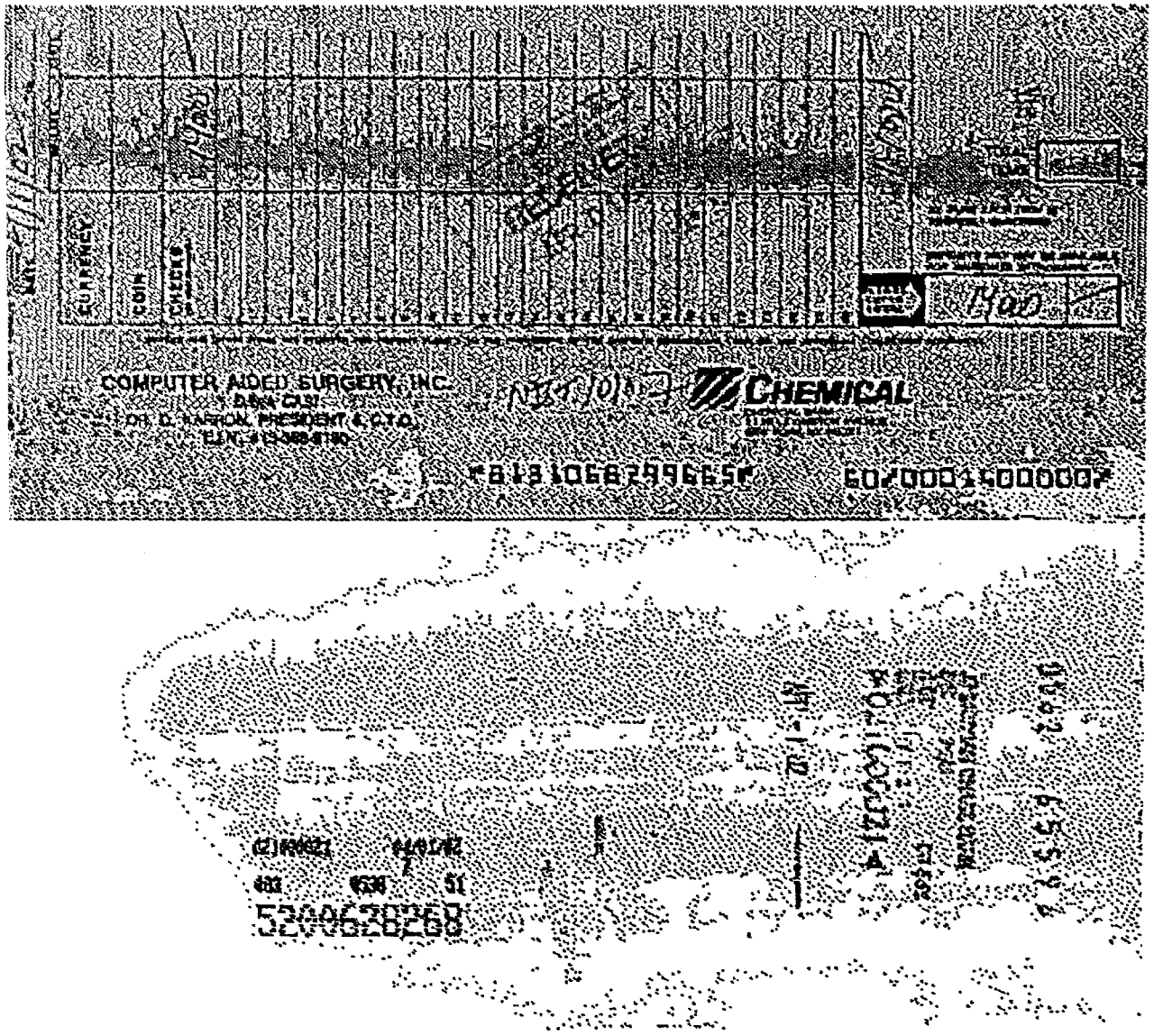


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052364788 Posting date 25-MAR-02

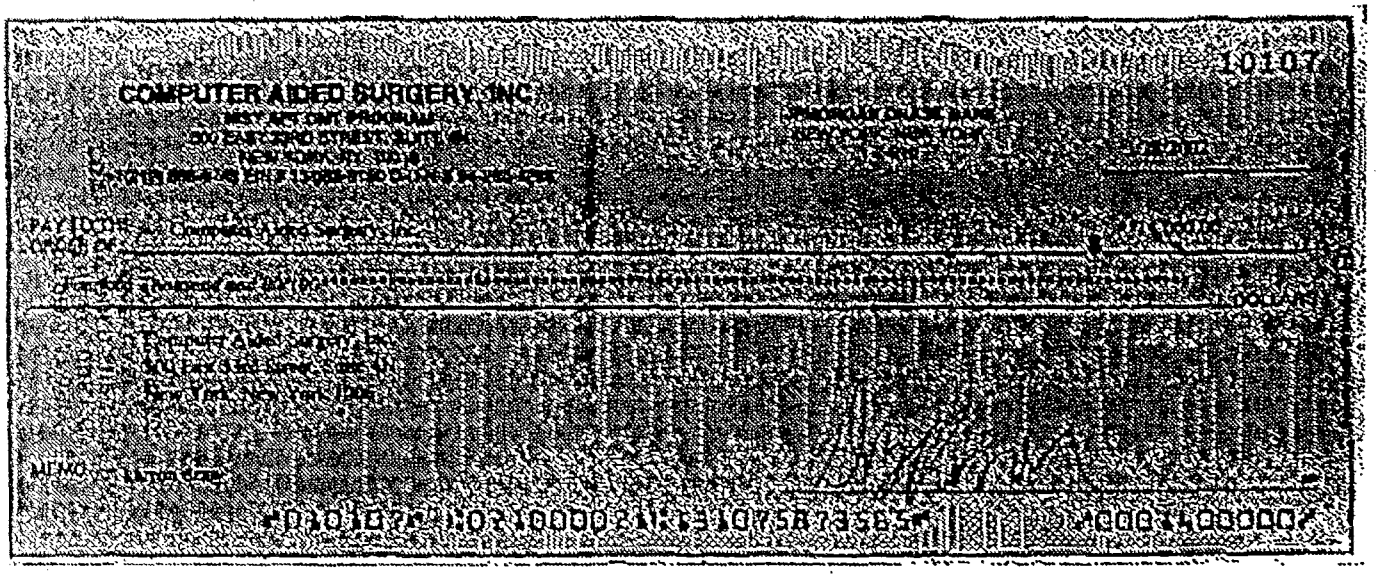


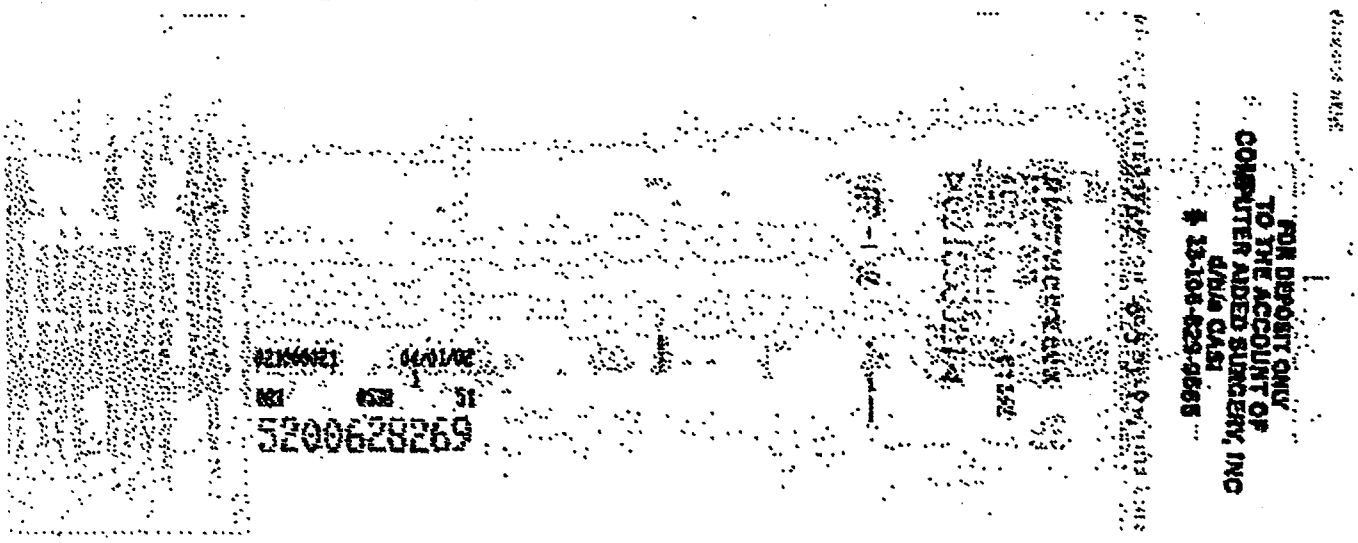


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052628268 Posting date 01-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052628269 Posting date 01-APR-02





April 20 - May 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 60

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	971.46	11,000.00	6,971.31	5,000.15
Business Checking 131-0758735-65	6,647.44	140,000.00	58,714.36	87,933.08
Total	**7,618.90**	**151,000.00**	**65,685.67**	**92,933.23**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in April totaled $17,418.92.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		971.46
Deposits and Credits	2	11,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	6,971.31
Ending Balance		**5,000.15**

Deposits and Credits

Date	Description	Amount
04/30	Deposit	1,000.00
05/02	Deposit	10,000.00
Total		**11,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3139	04/26	800.00	3171	05/03	117.62	3175	05/02	2,000.00
3168*	04/26	100.00	3172	05/17	1,000.00	3176	05/13	100.00
3169	05/03	494.00	3173	05/06	2,013.64			
3170	04/30	100.00	3174	05/07	246.05			

Total (10 checks) **6,971.31**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/26	71.46	05/03	8,359.84	05/13	6,000.15
04/30	971.46	05/06	6,346.20	05/17	5,000.15
05/02	8,971.46	05/07	6,100.15		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	3	$ 0.20	0.60	Check Paid	45	$ 0.20	9.00
Check Deposited	3	$ 0.20	0.60				

Total Itemized Service Charges	10.20
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**20.20**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		6,647.44
Deposits and Credits	2	140,000.00
Withdrawals and Debits	2	3,286.29
Checks Paid	50	55,428.07
Ending Balance		**87,933.08**

Deposits and Credits

Date	Description	Amount
04/30	Nist Treas 310 Misc Pay 043002 133889180130600	70,000.00
05/21	Nist Treas 310 Misc Pay 052102 133889180130600	70,000.00
Total		**140,000.00**

Withdrawals and Debits

Date	Description	Amount
05/06	American Express Elec Remit 050602 020503011079099	1,491.76
05/13	American Express Elec Remit 051302 020512010578809	1,794.53
Total		**3,286.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10094	05/14	300.00	10153	05/10	444.15	10172	05/17	100.00
10112*	05/14	300.00	10154	05/01	948.00	10174*	05/16	100.00
10117*	04/22	1,849.00	10155	05/02	36.98	10175	05/08	104.98
10134*	04/22	146.38	10156	05/09	295.00	10177*	05/02	10,000.00
10138*	04/22	9.80	10157	05/07	5.45	10178	05/15	176.00
10140*	05/01	145.47	10158	05/10	217.38	10179	05/15	88.00
10141	05/07	55.75	10159	05/02	3,835.00	10180	05/09	1,155.00
10142	05/02	40.52	10160	05/02	1,049.31	10181	05/10	17.50
10143	04/29	439.00	10161	05/03	8,450.00	10182	05/08	114.23
10144	05/06	12.15	10162	05/06	2,335.00	10183	05/06	237.00
10145	05/06	167.97	10164*	05/09	623.00	10185*	05/02	351.56
10146	05/07	29.87	10165	05/10	12.59	10186	05/09	49.81
10147	04/30	1,000.00	10166	05/09	9.29	10190*	05/15	5,000.00
10148	05/07	74.74	10167	05/08	61.79	10192*	05/13	5,019.84
10149	05/07	285.07	10168	05/07	2,000.00	10193	05/15	444.27
10150	05/08	448.90	10169	05/06	1,543.55	10194	05/15	220.77
10152*	05/08	678.00	10171*	05/07	4,400.00			

Total (50 checks) **55,428.07**

** indicates gap in check sequence*

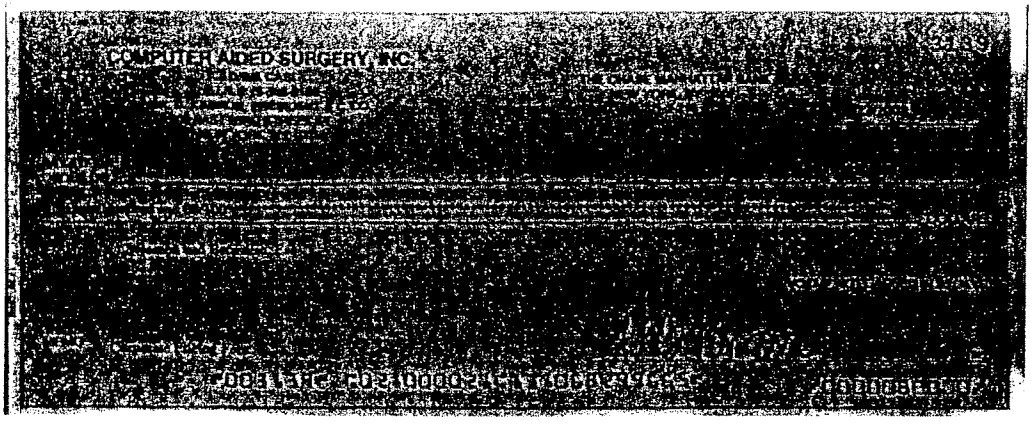
Daily Balances

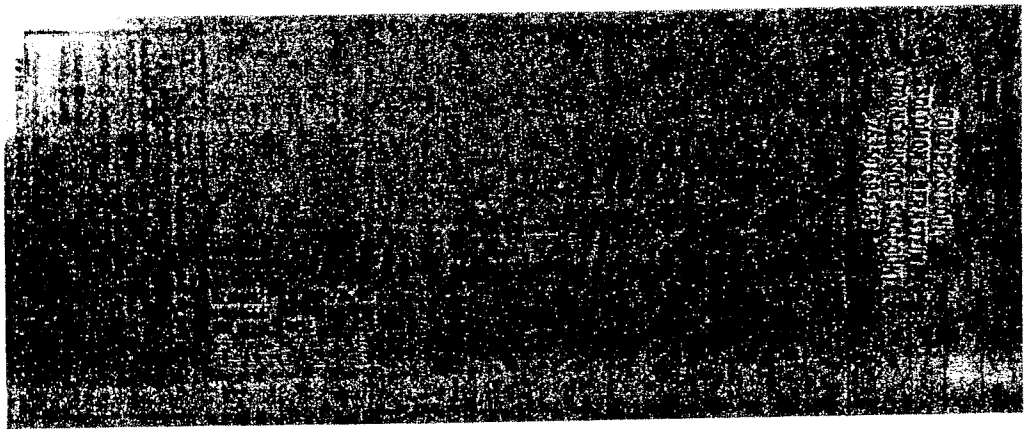
Date	Balance	Date	Balance	Date	Balance
04/22	4,642.26	05/06	42,558.99	05/14	24,062.12
04/29	4,203.26	05/07	35,708.11	05/15	18,133.08
04/30	73,203.26	05/08	34,300.21	05/16	18,033.08
05/01	72,109.79	05/09	32,168.11	05/17	17,933.08
05/02	56,796.42	05/10	31,476.49	05/21	87,933.08
05/03	48,346.42	05/13	24,662.12		

Analysis Fee Explanation

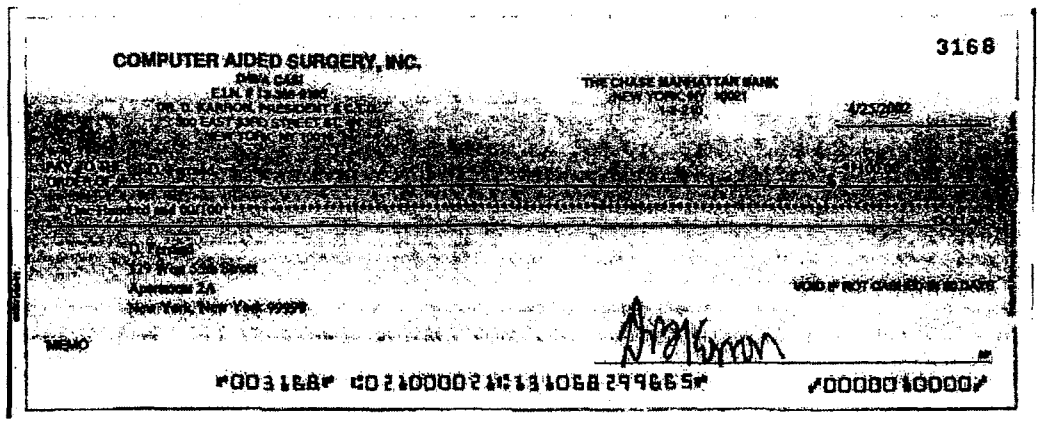
See Analysis Fee Explanation on your selected target account:
131-0682996-65

4/26/2002





4/30/2002



COMPUTER AIDED SURGERY, INC.

3168

THE CHASE MANHATTAN BANK

4/23/2002

VOID IF NOT CASHED IN 90 DAYS

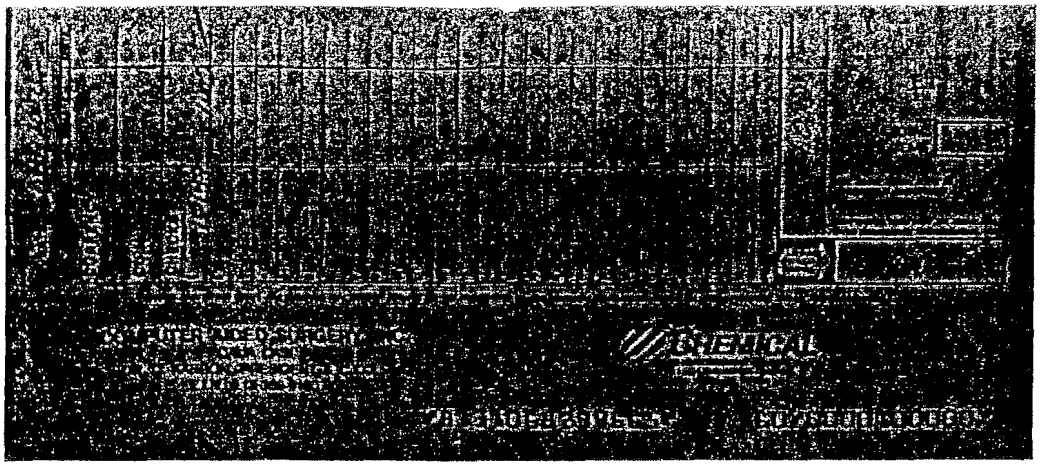
MEMO

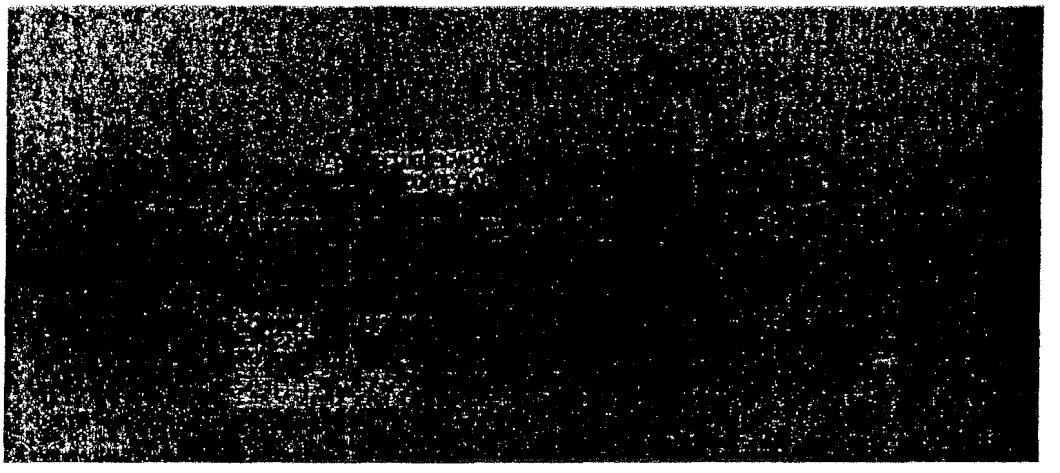
⑈003168⑈ ⑆021000021⑆ 11106829966⑈ ⑈00000100000⑈

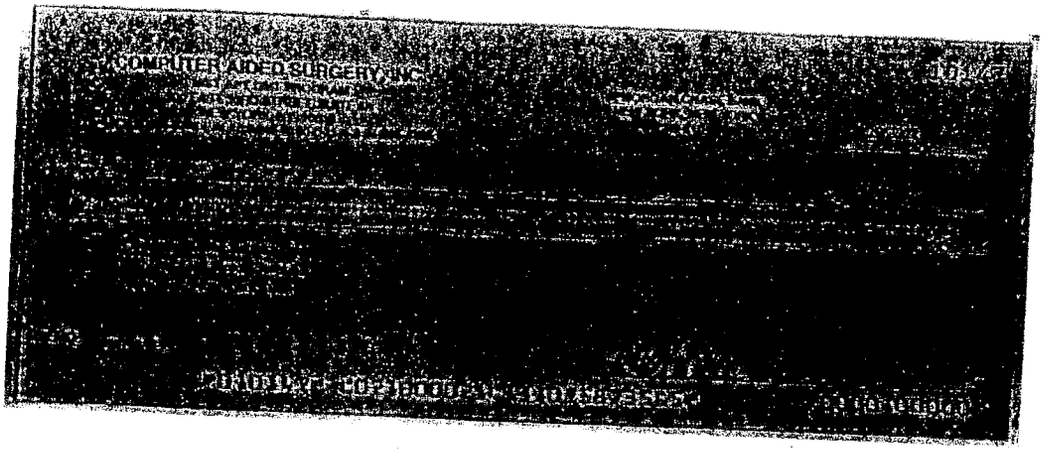
A. Kusnetzov
131 60 655 2201

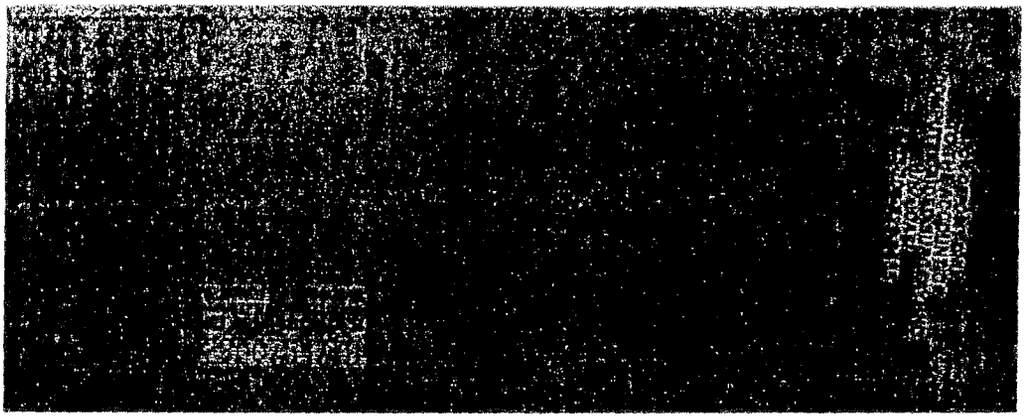
4000110226

4/30/2002

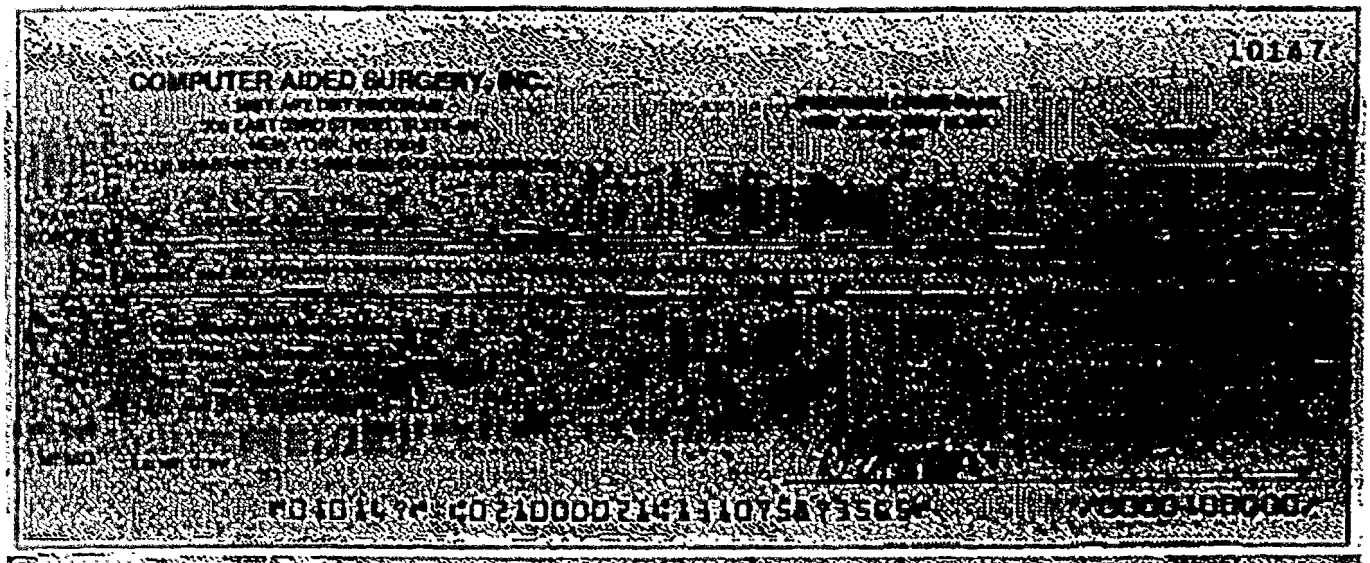


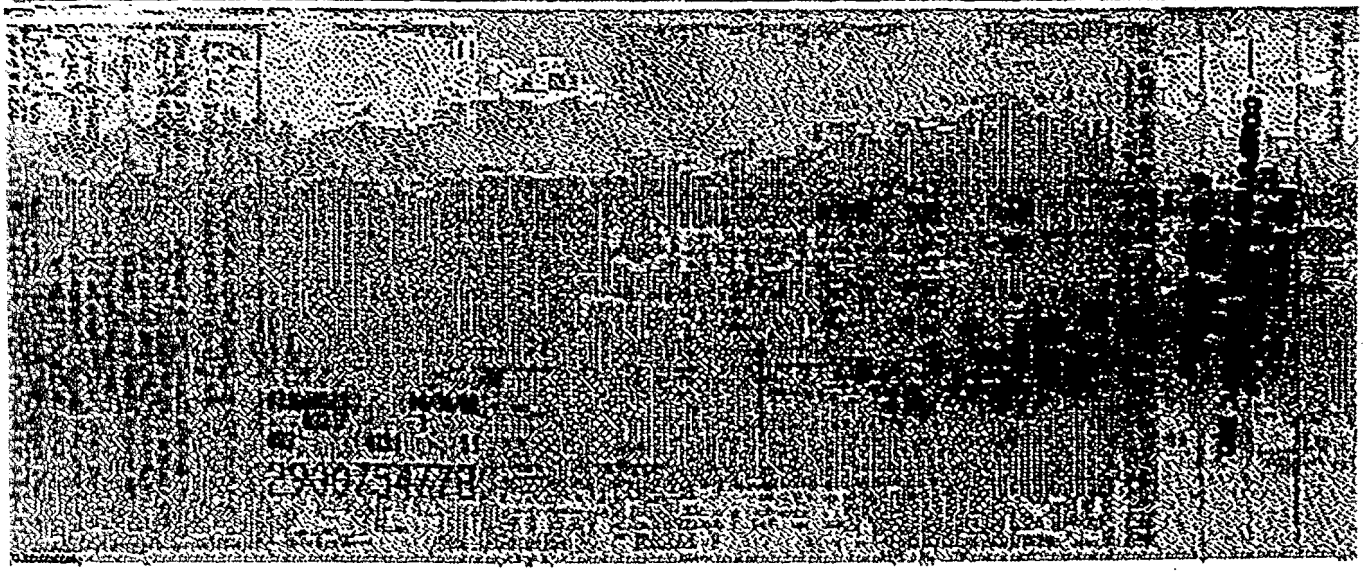



COMPUTER AIDED SURGERY, INC.



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029754778 Posting date 30-APR-02



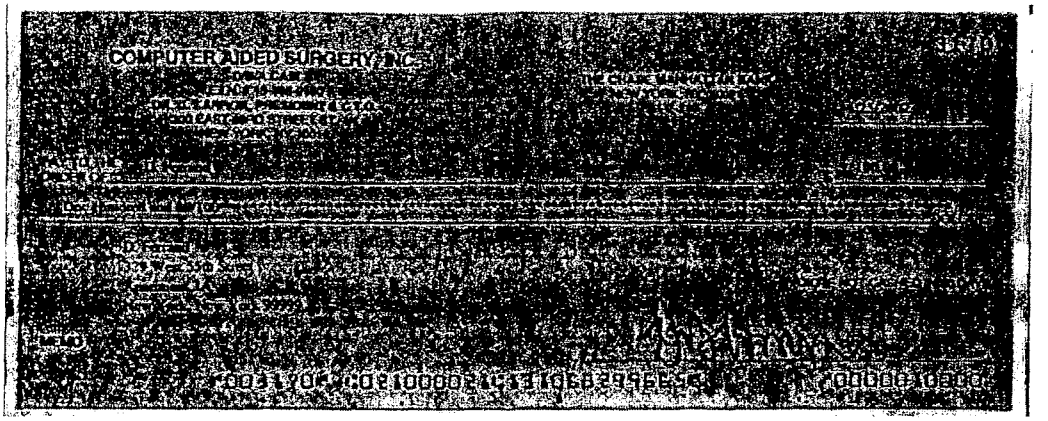


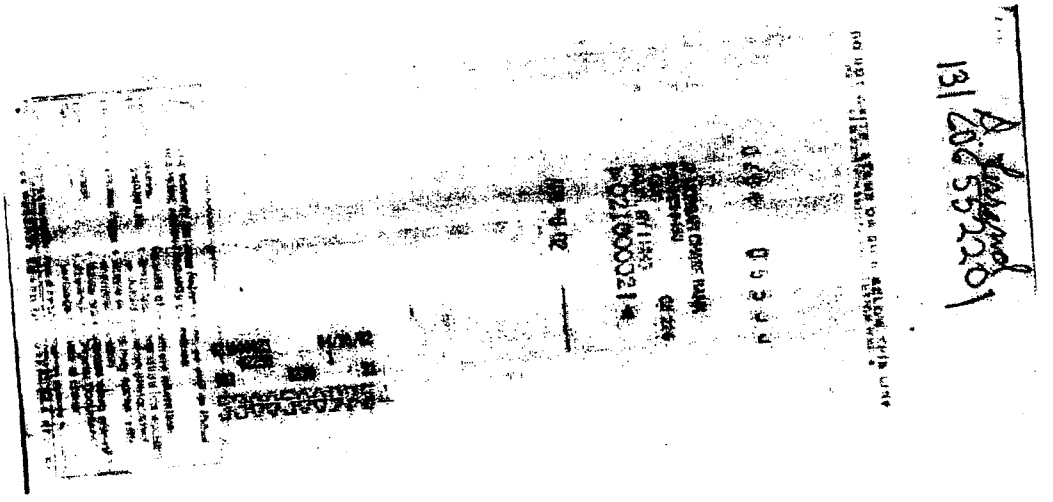
10147

1000

CASE 2

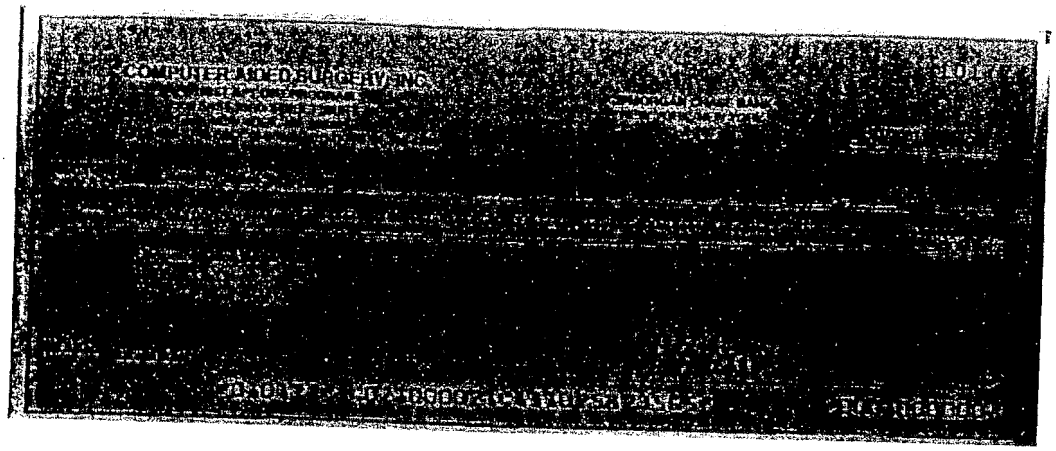
4/30/2002

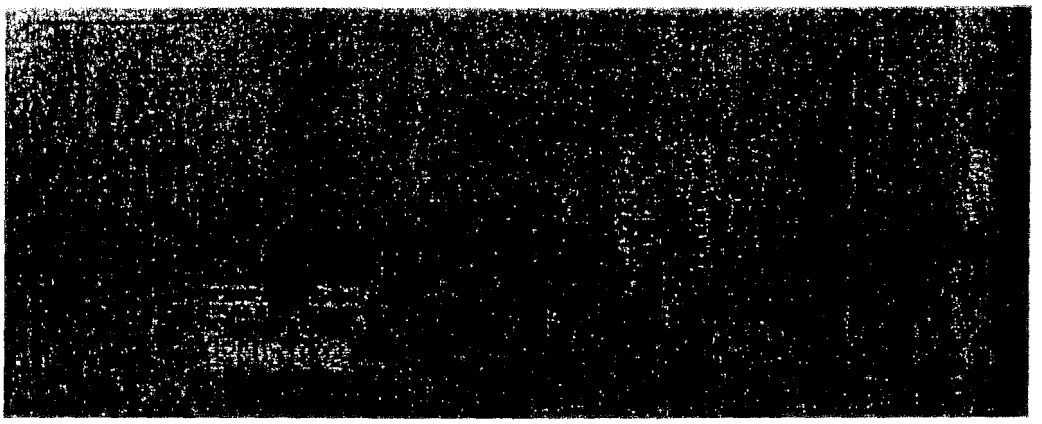




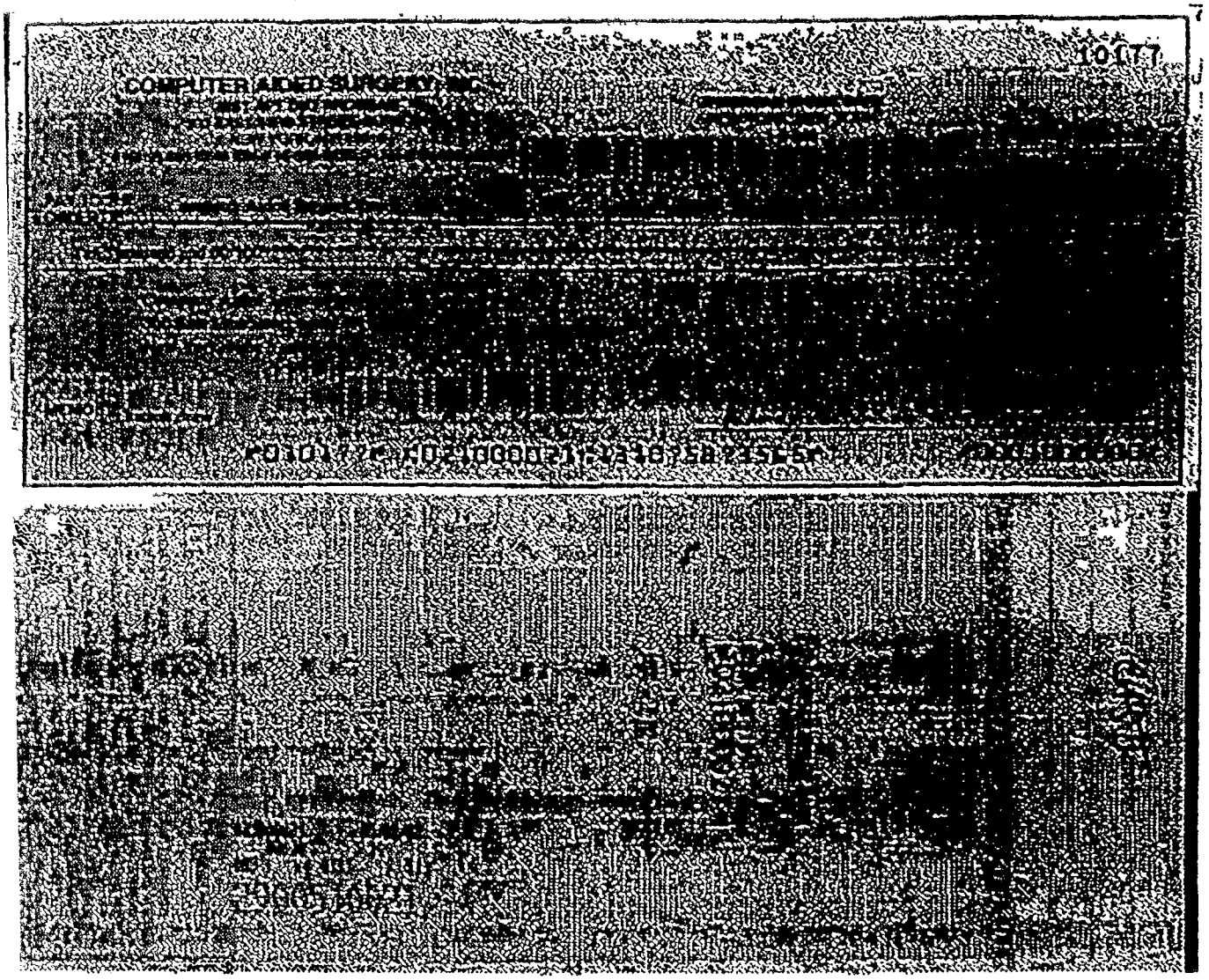
131 A. Lunsford 202 552 2281

5/2/2008

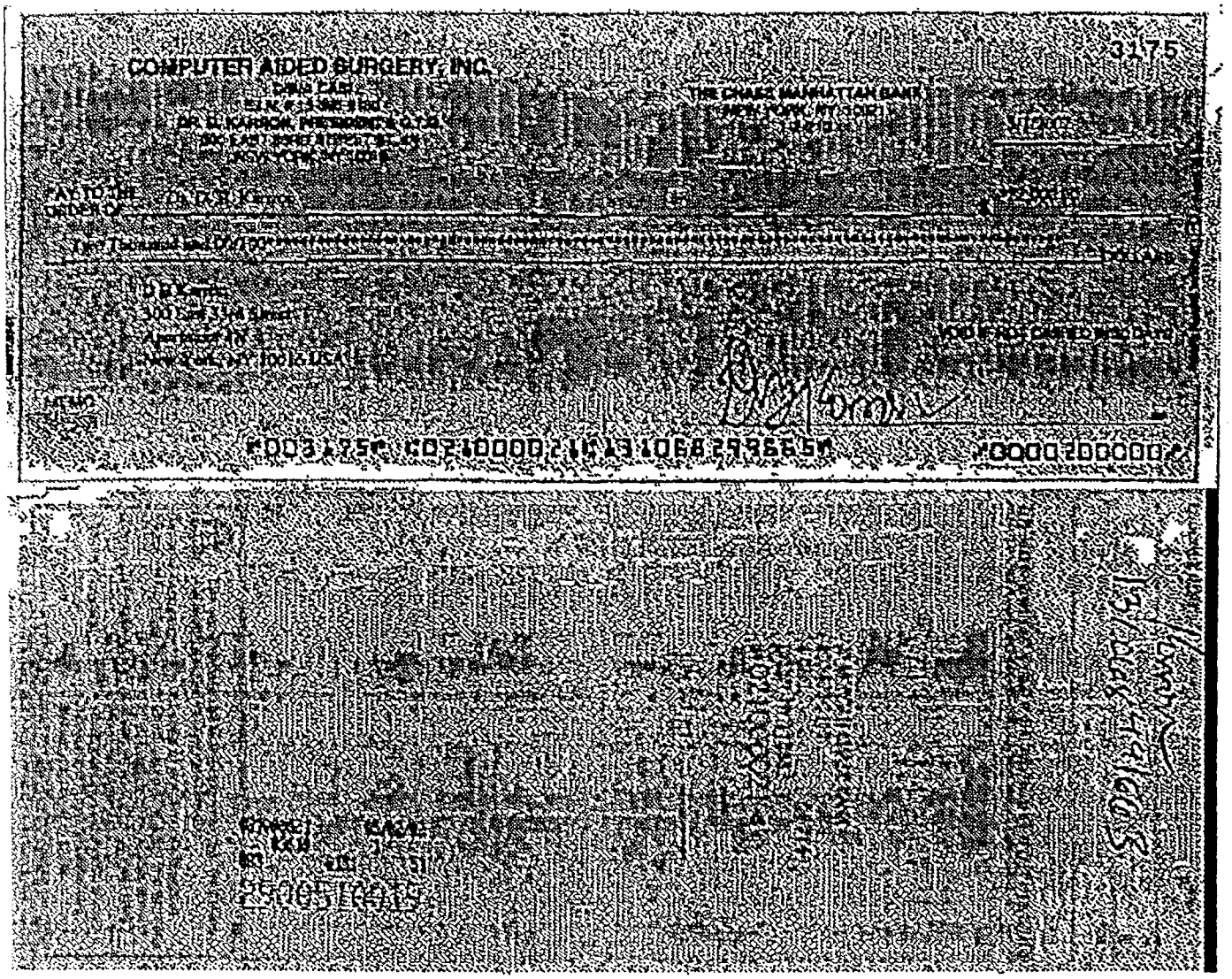




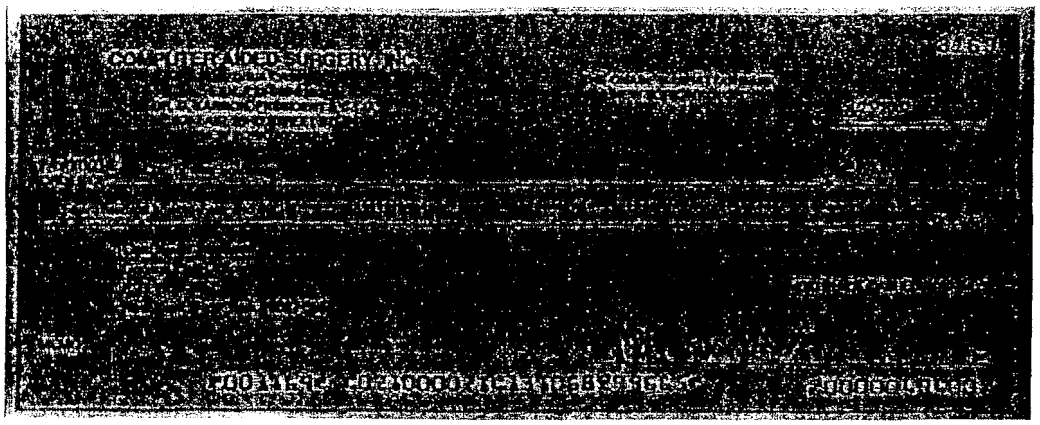
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029510021 Posting date 02-MAY-02

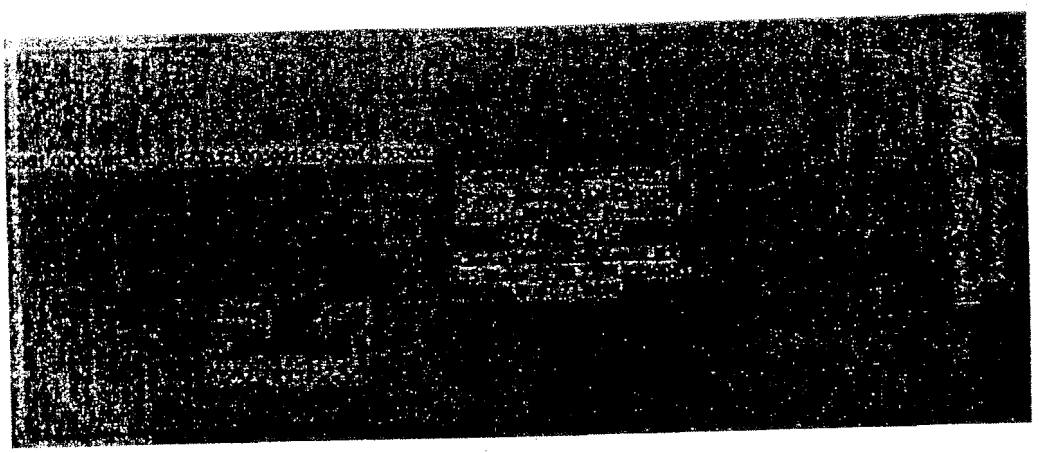


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029510019 Posting date 02-MAY-02

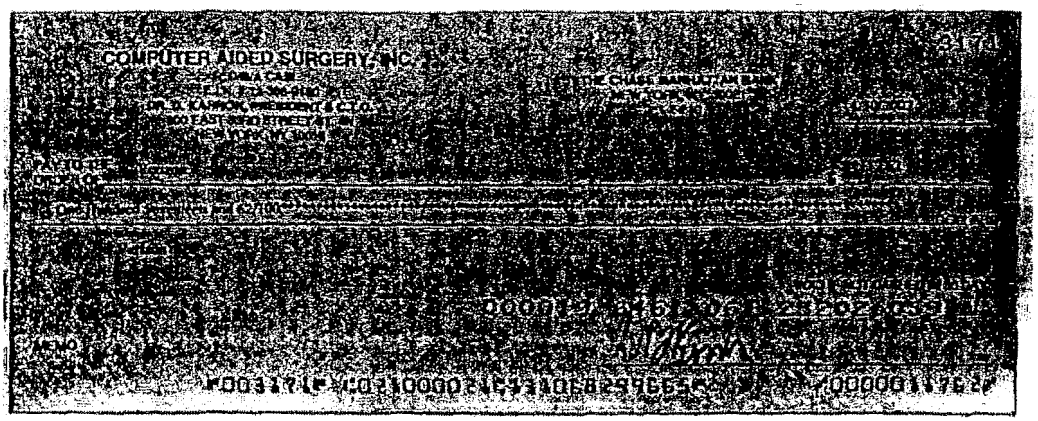


5/3/2002

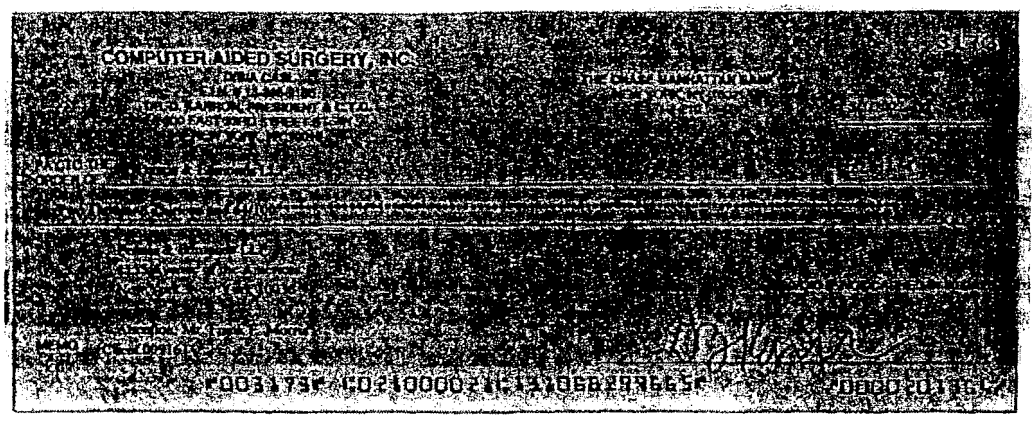


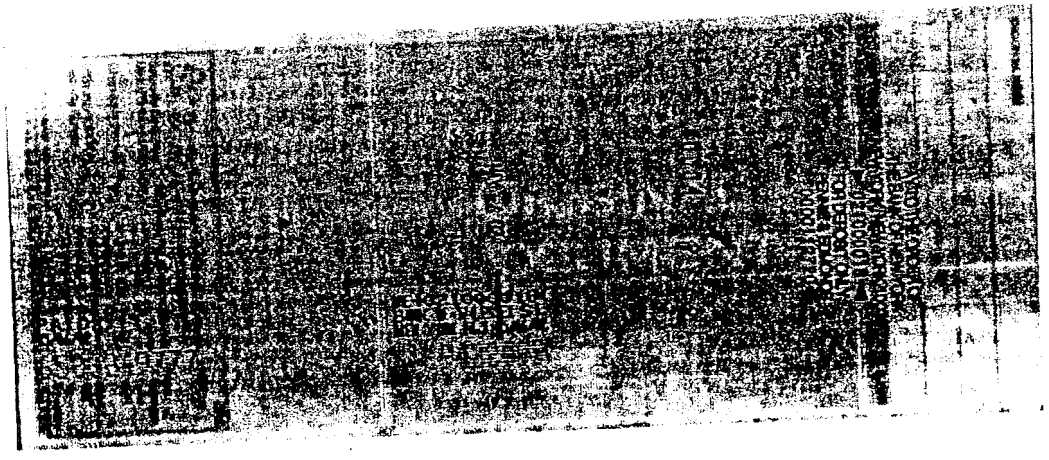


5/3/2001

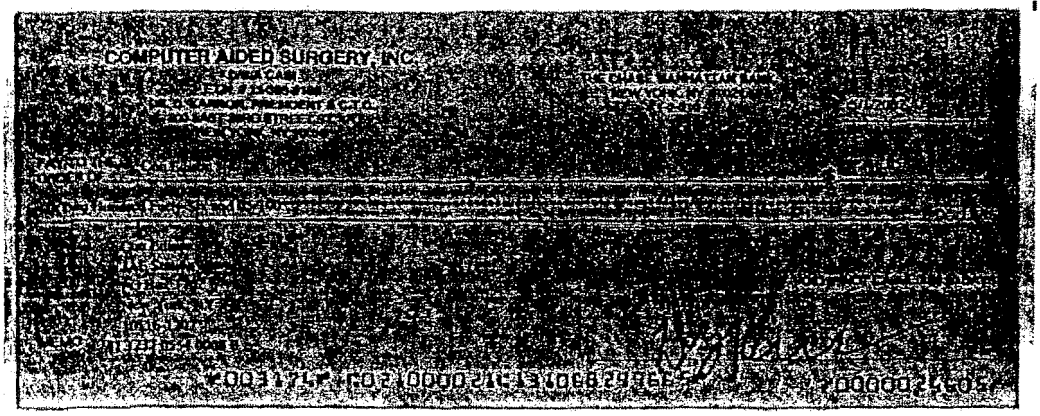


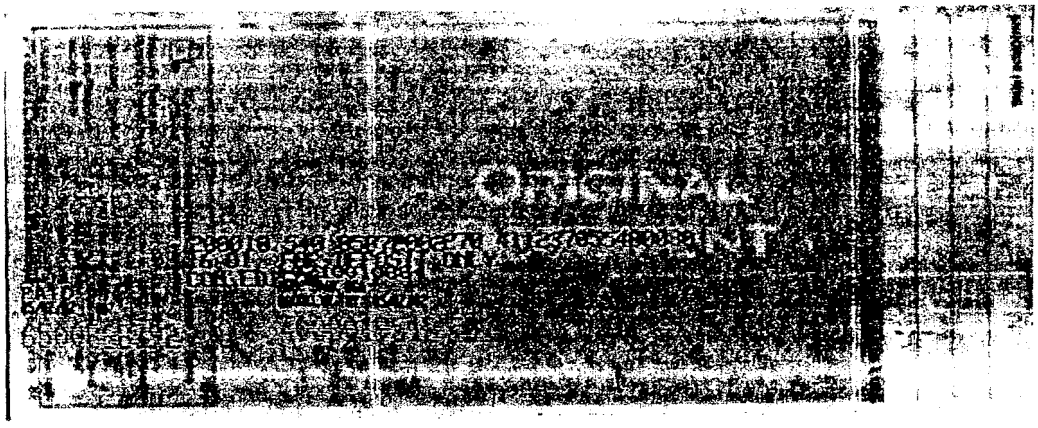
5/6 D002



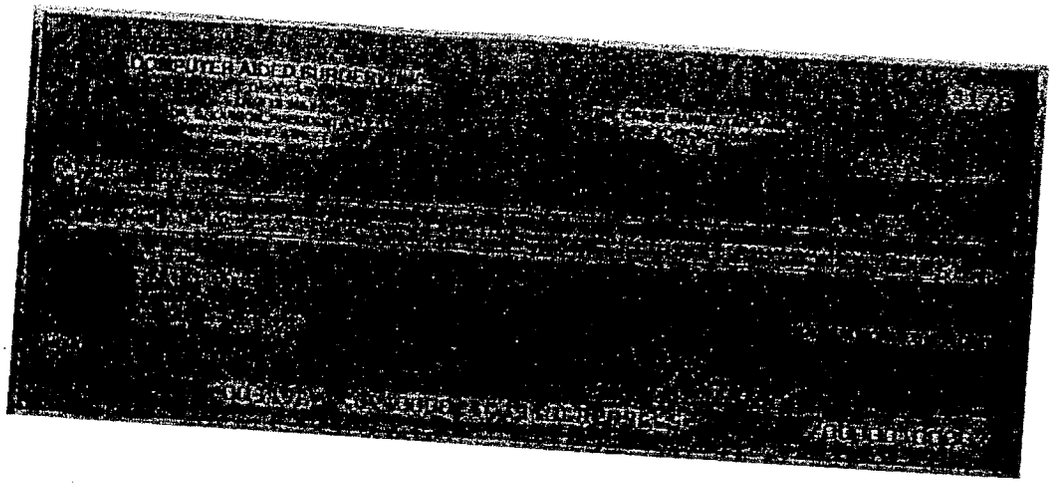


5/7/2002

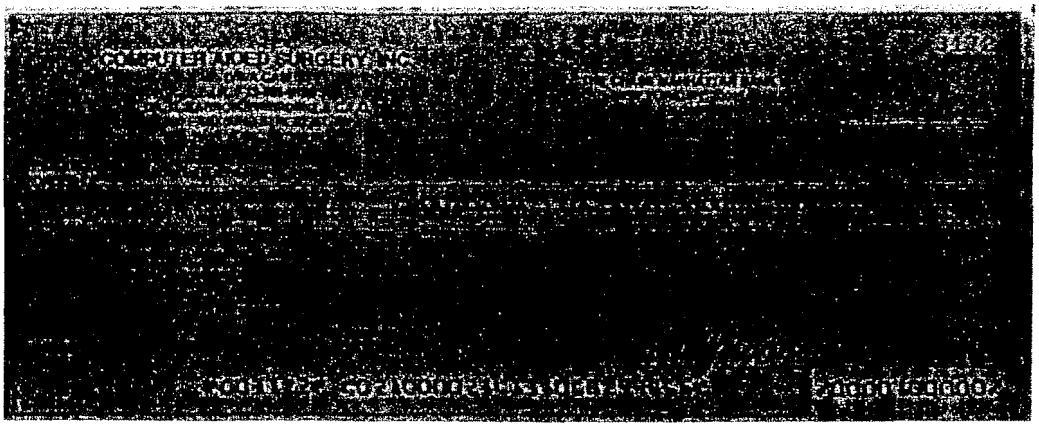


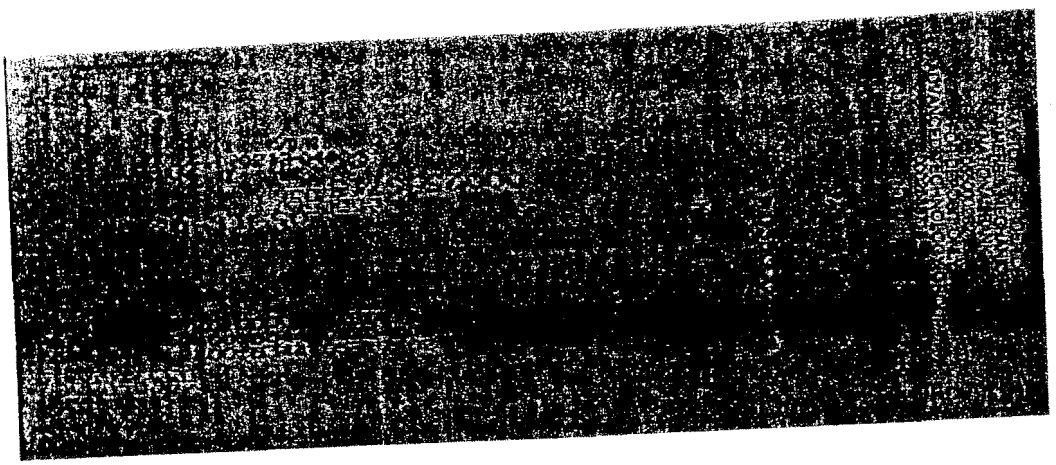


5/13/2002



5/17/2002





May 22 - June 21, 2002

131-00131-B015-00131- -023-5-01-4 G - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	5,000.15	4,000.00	7,715.58	1,284.57
Business Checking 131-0758735-65	87,933.08	207.51	72,596.20	15,544.39
Total	**92,933.23**	**4,207.51**	**80,311.78**	**16,828.96**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in May totaled $56,570.92. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

131-00131-B015-00131- -023-5-01-4 G - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		5,000.15
Deposits and Credits	1	4,000.00
Withdrawals and Debits	0	0.00
Checks Paid	13	7,715.58
Ending Balance		**1,284.57**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	4,000.00
Total		**4,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3177	05/28	9.29	3184*	05/24	2,000.00	3189	06/06	113.63
3178	05/28	479.14	3185	06/04	2,000.00	3190	06/13	1,000.00
3179	05/28	351.33	3186	06/19	800.59	3191	06/14	470.38
3181*	05/23	100.00	3187	06/04	100.00			
3182	05/23	100.00	3188	06/06	191.22			

Total (13 checks) **7,715.58**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/23	4,800.15	06/04	3,860.39	06/14	2,085.16
05/24	2,800.15	06/06	3,555.54	06/19	1,284.57
05/28	1,960.39	06/13	2,555.54		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	1	$ 0.20	0.20	Check Paid	70	$ 0.20	14.00
Deposit Ticket	1	$ 0.20	0.20				

Total Itemized Service Charges	14.40
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**14.40**

131-00131-B015-00131- -023-5-01-4 G - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		87,933.08
Deposits and Credits	1	207.51
Withdrawals and Debits	3	3,445.22
Checks Paid	43	69,150.98
Ending Balance		**15,544.39**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	207.51
Total		**207.51**

Withdrawals and Debits

Date	Description	Amount
05/28	American Express Elec Remit 052802 020525011062246	2,193.64
06/05	American Express Elec Remit 060502 020604011280606	1,250.58
06/12	American Express Elec Remit 061202 020611011183097	1.00
Total		**3,445.22**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10170	05/24	600.00	10206	05/28	1,000.00	10222	06/14	431.62
10184*	06/03	1,000.00	10207	06/05	1,141.57	10223	06/10	417.58
10189*	05/24	1,000.00	10208	06/03	3,250.00	10224	06/05	2,000.00
10191*	06/05	300.00	10209	06/04	5,781.50	10225	06/10	69.87
10195*	05/29	7.48	10210	06/04	5,781.50	10226	06/07	5,000.00
10196	05/29	127.00	10211	06/04	5,781.50	10227	06/07	107.12
10197	05/29	1,290.51	10212	06/03	5,002.25	10228	06/07	37.33
10198	06/06	281.95	10213	06/07	1,877.13	10229	06/04	4,000.00
10199	06/05	4.43	10214	06/07	225.00	10231*	06/11	608.33
10200	05/29	16.65	10215	06/07	152.00	10232	06/17	9,600.90
10201	05/28	2,000.00	10216	06/07	1,282.20	10233	06/18	5,143.40
10202	05/30	109.81	10217	06/07	341.59	10236*	06/11	14.26
10203	05/29	49.03	10219*	06/10	56.24	10237	06/10	60.51
10204	05/28	40.52	10220	06/07	2,583.05			
10205	05/30	333.00	10221	06/14	244.15			

Total (43 checks) **69,150.98**

** indicates gap in check sequence*

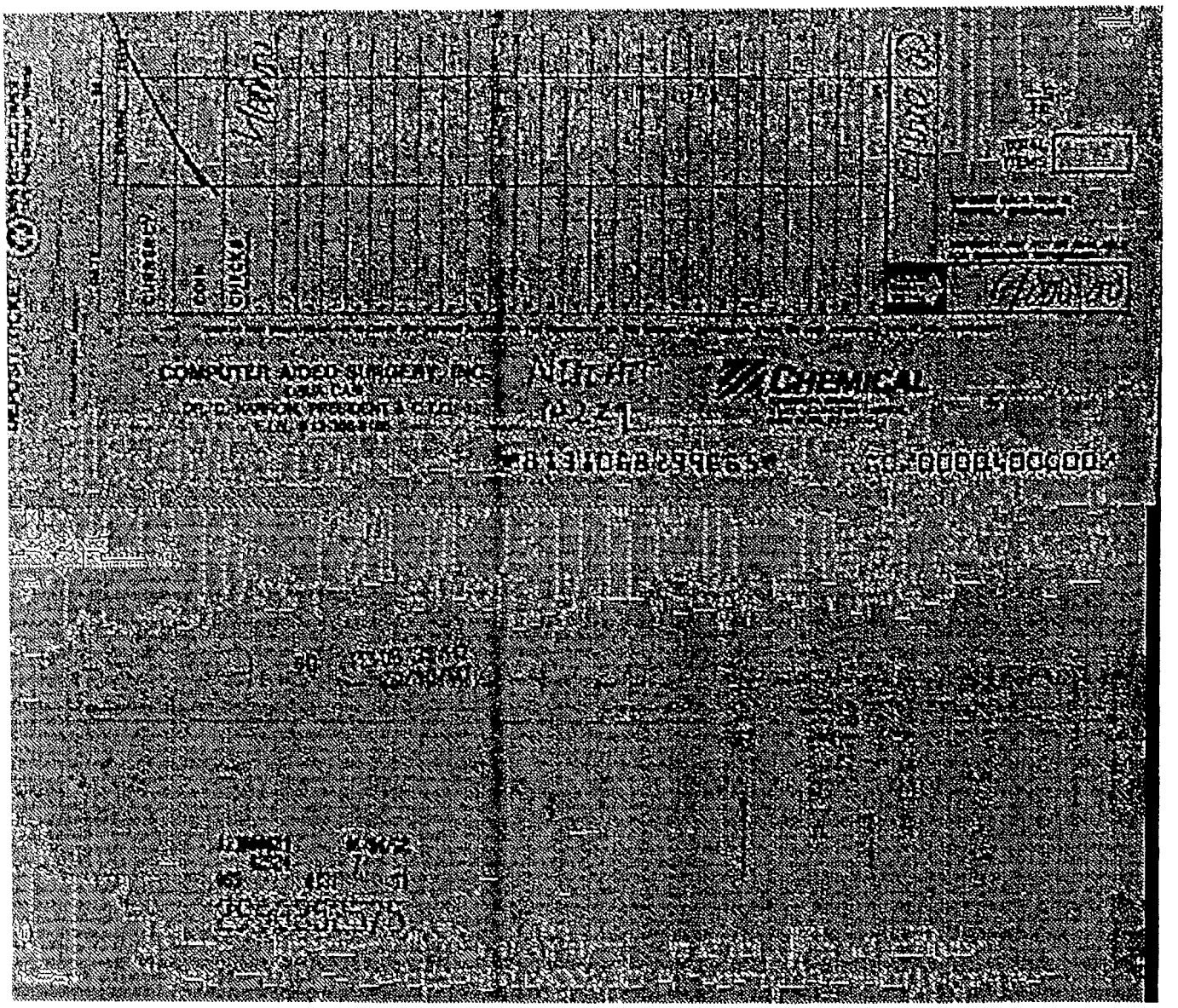
Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/24	86,333.08	06/04	48,776.20	06/11	30,965.46
05/28	81,098.92	06/05	44,079.62	06/12	30,964.46
05/29	79,608.25	06/06	43,797.67	06/14	30,288.69
05/30	79,165.44	06/07	32,192.25	06/17	20,687.79
06/03	69,913.19	06/10	31,588.05	06/18	15,544.39

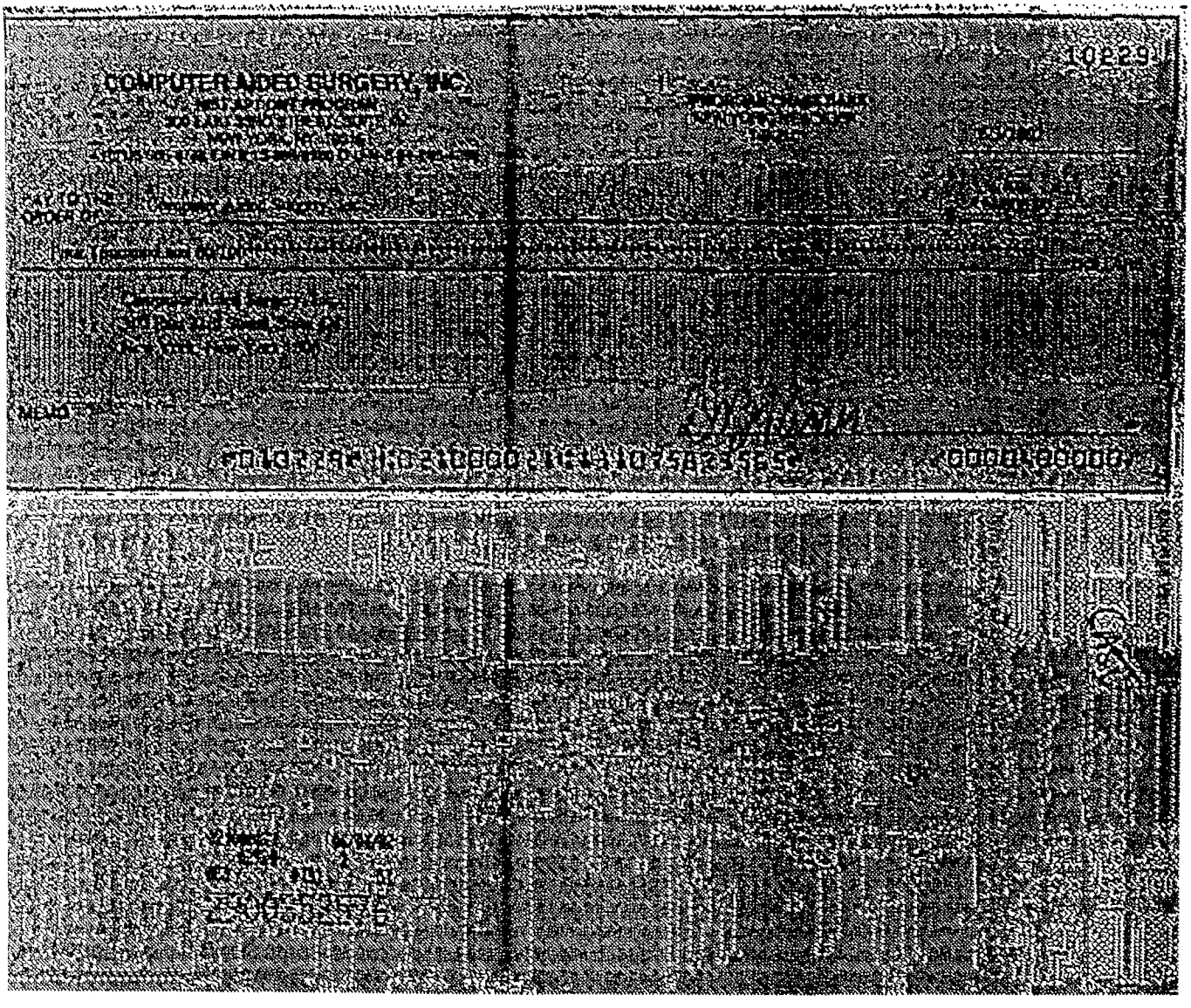
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

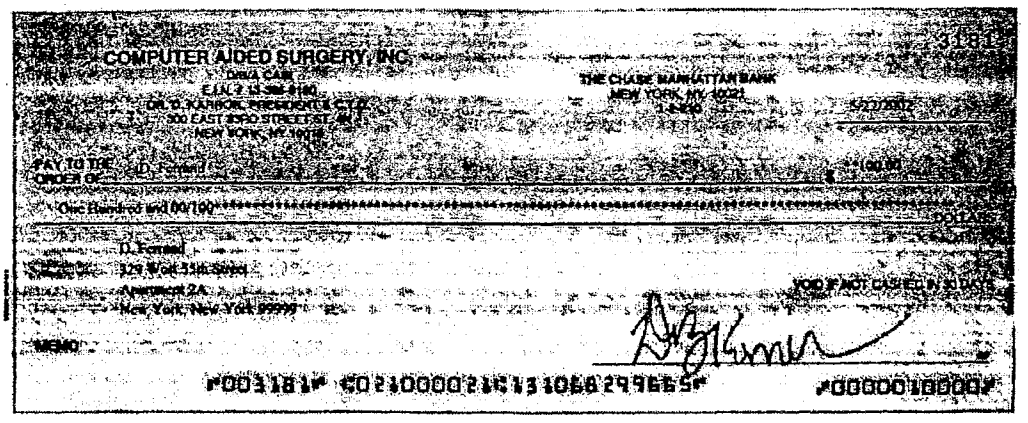
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029352575 Posting date 04-JUN-02

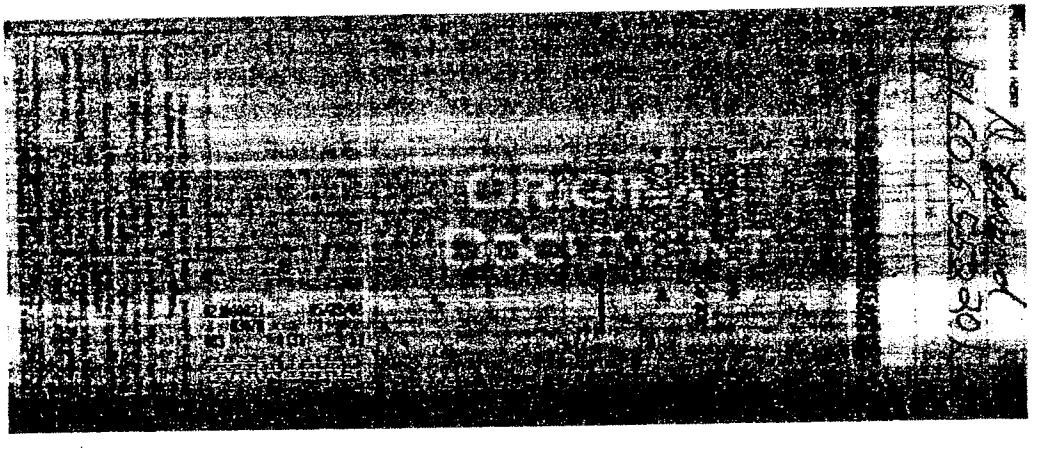


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029352576 Posting date 04-JUN-02

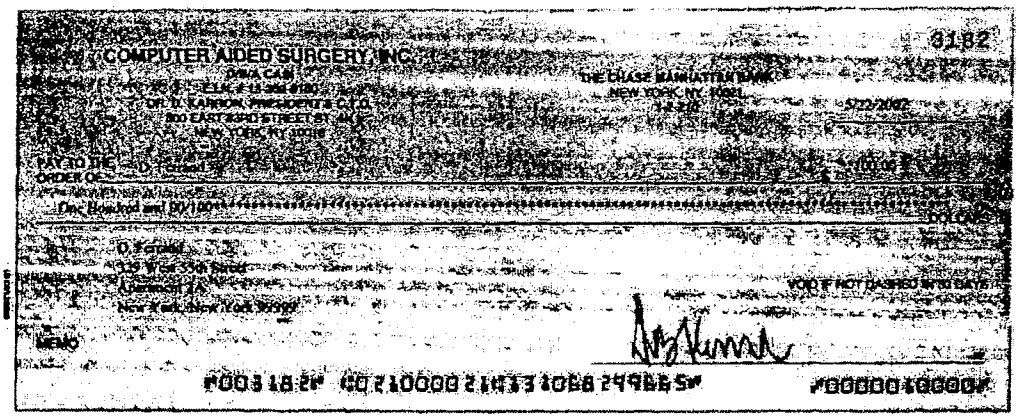


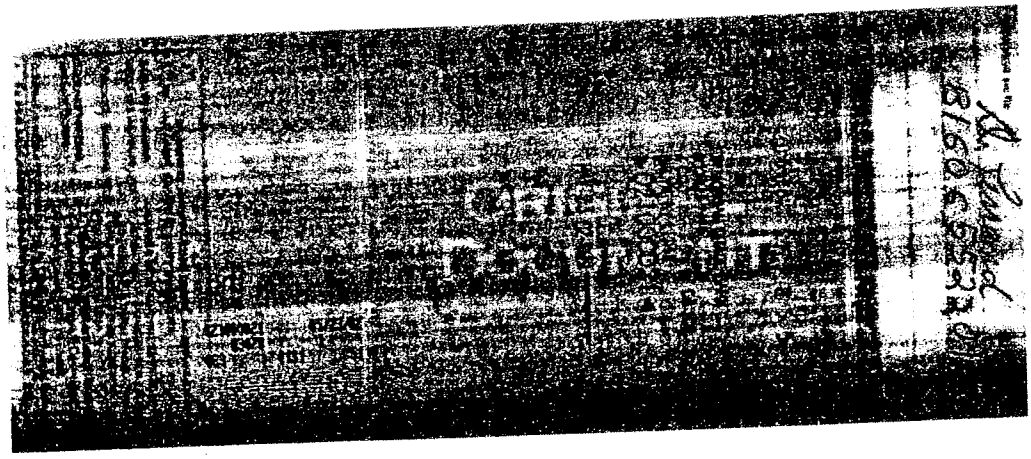
5/23/2002


COMPUTER AIDED SURGERY, INC.
DBA/A CAS
E.I.N.# 13-3884180
DR. D. YUNMOL PARAMOUNT & CO.
300 EAST 42ND STREET FST. FL.
NEW YORK, NY 10017
THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
3181
PAY TO THE ORDER OF D. Formal
One Hundred and 00/100
D. Formal
329 West 51th Street
Apartment 2A
New York, New York 99999
VOID IF NOT CASHED IN 30 DAYS
MEMO
⑈003181⑈ ⑆021000021⑆131066299665⑈ ⑈00000100000⑈

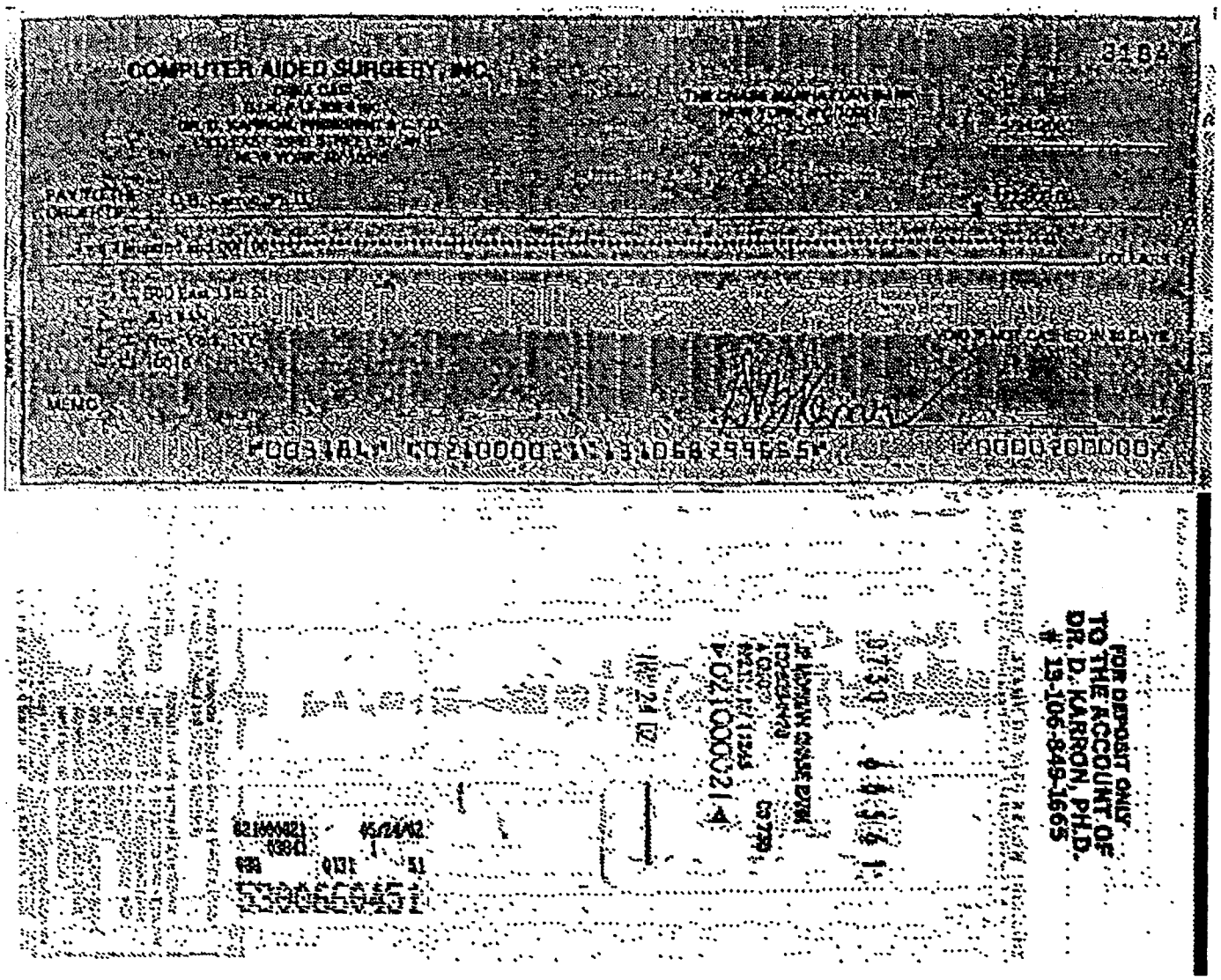


5/23/2002

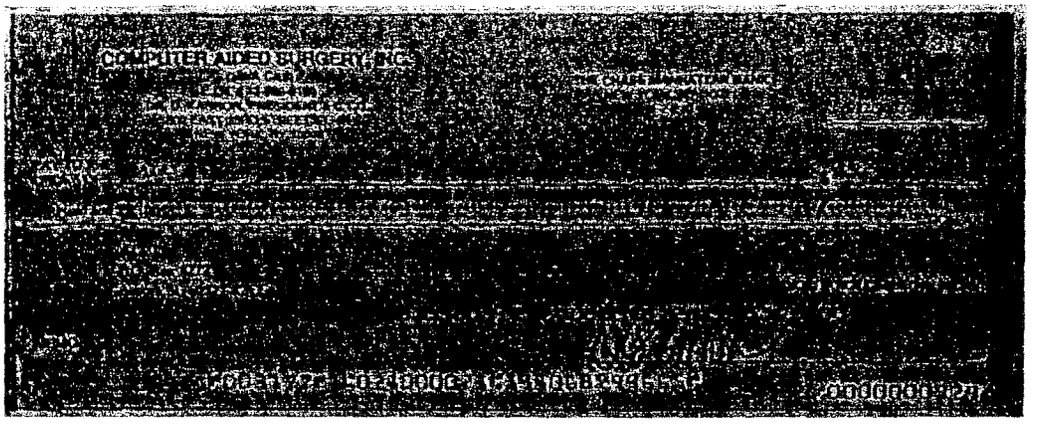

COMPUTER AIDED SURGERY, INC.
41.82
THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
5/22/2002
PAY TO THE ORDER OF
Dollars
MEMO
VOID IF NOT CASHED WITHIN 90 DAYS



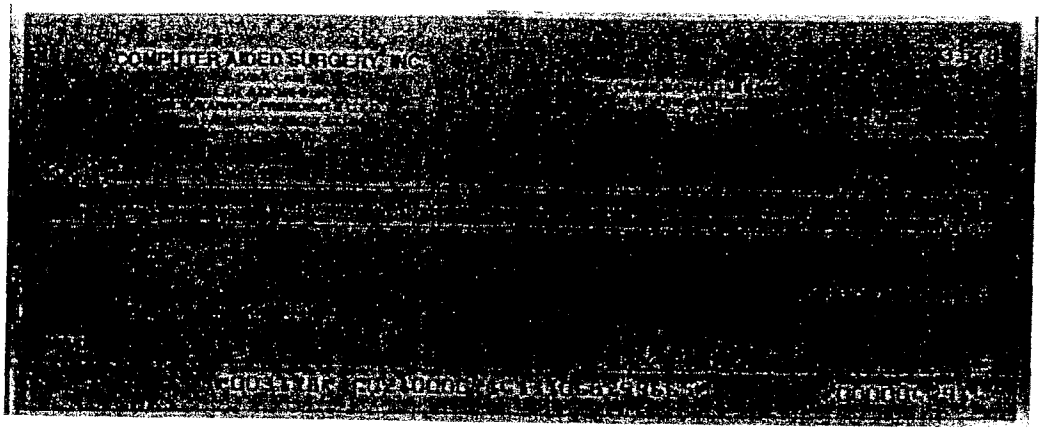
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053660451 Posting date 24-MAY-02

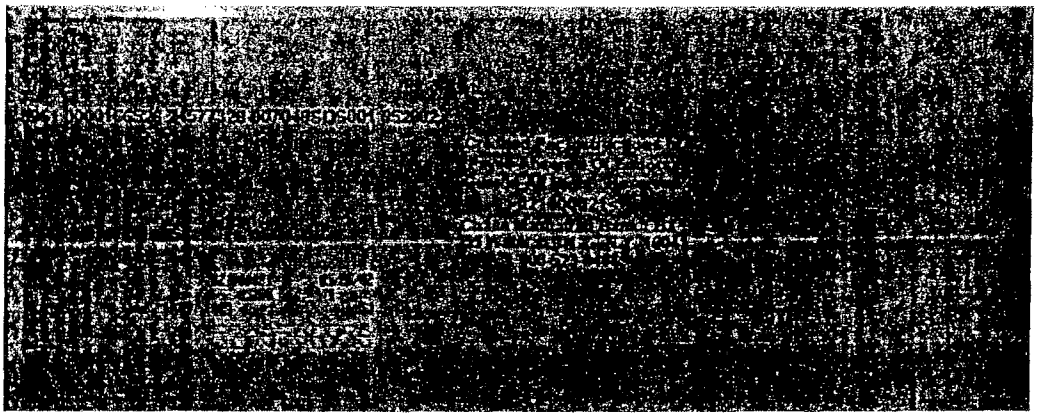


5/28/2002

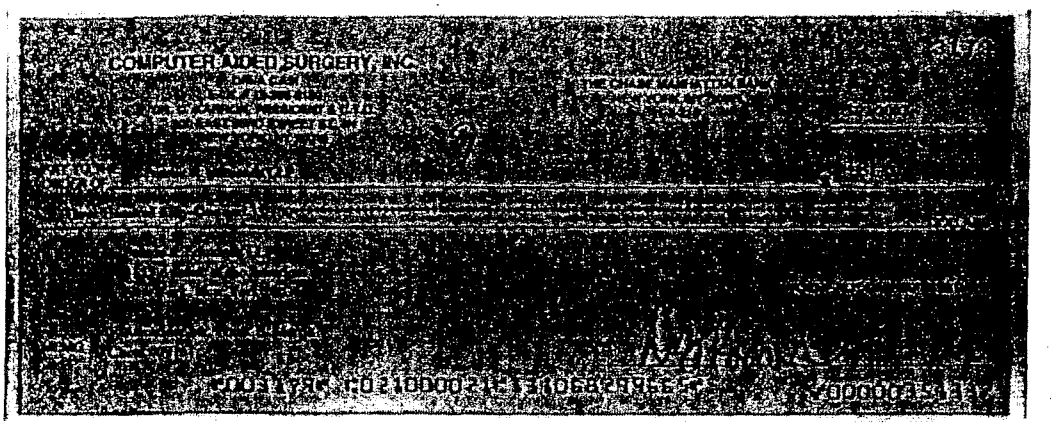


5/28/2002

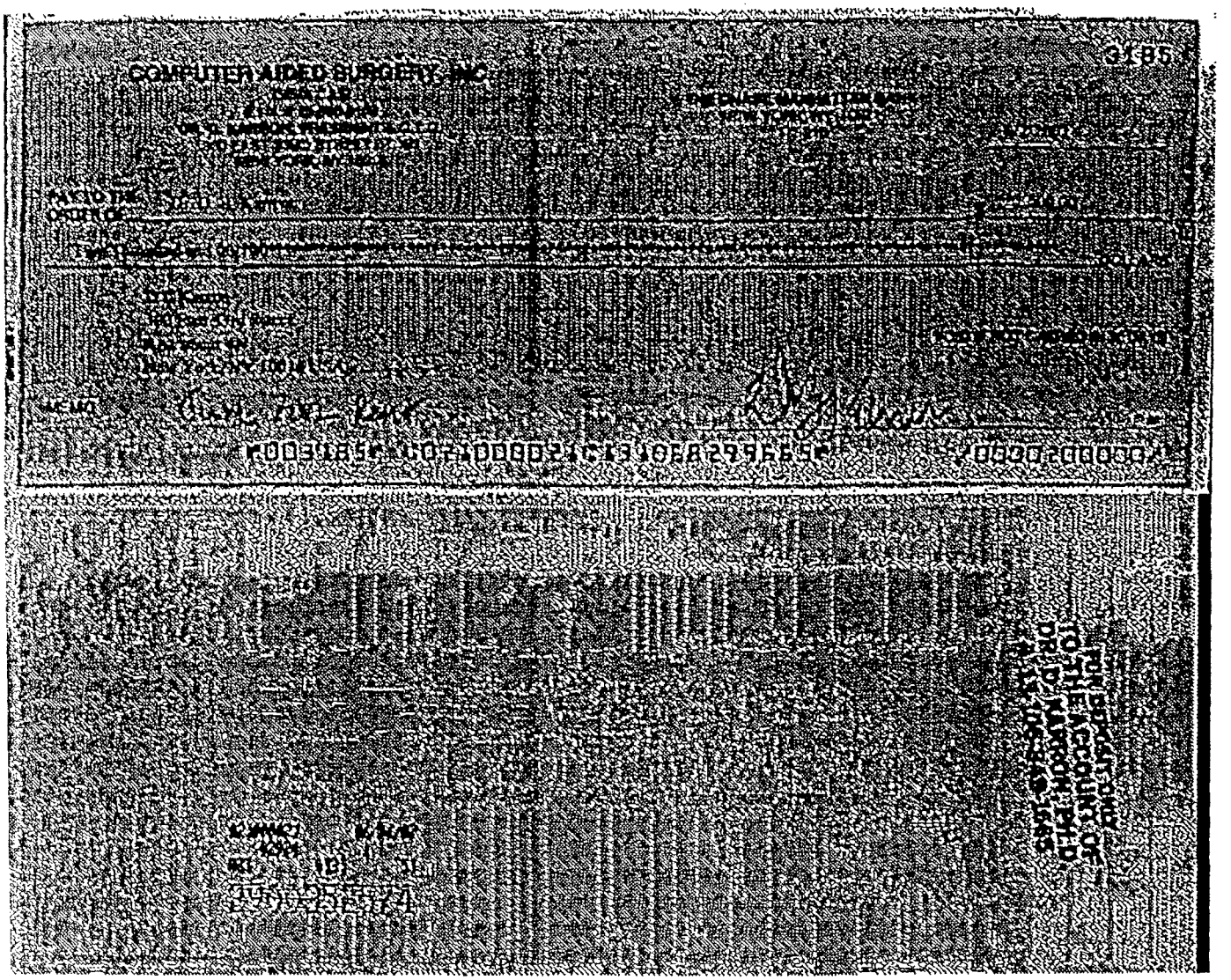




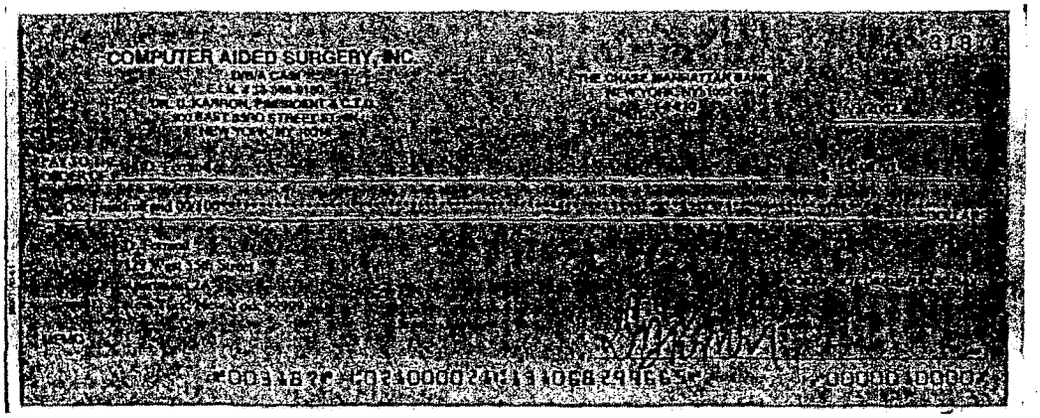
5/28/2002

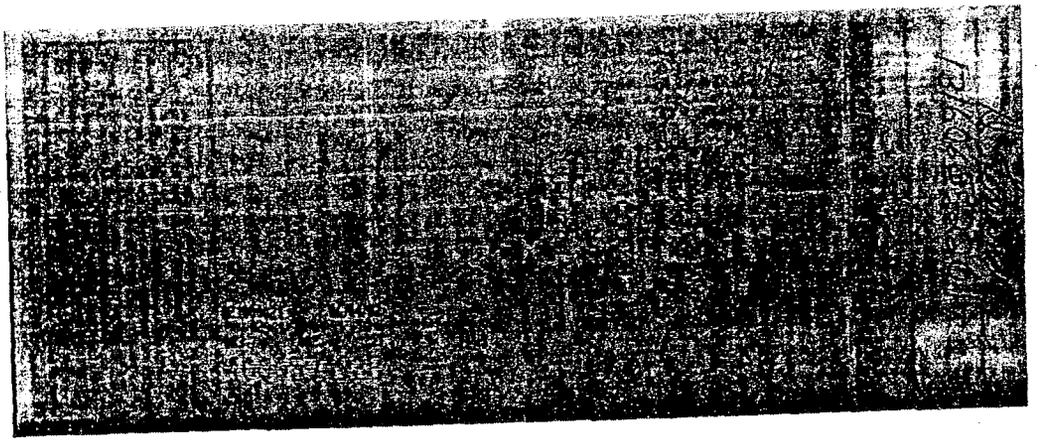


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352574 Posting date 04-JUN-02

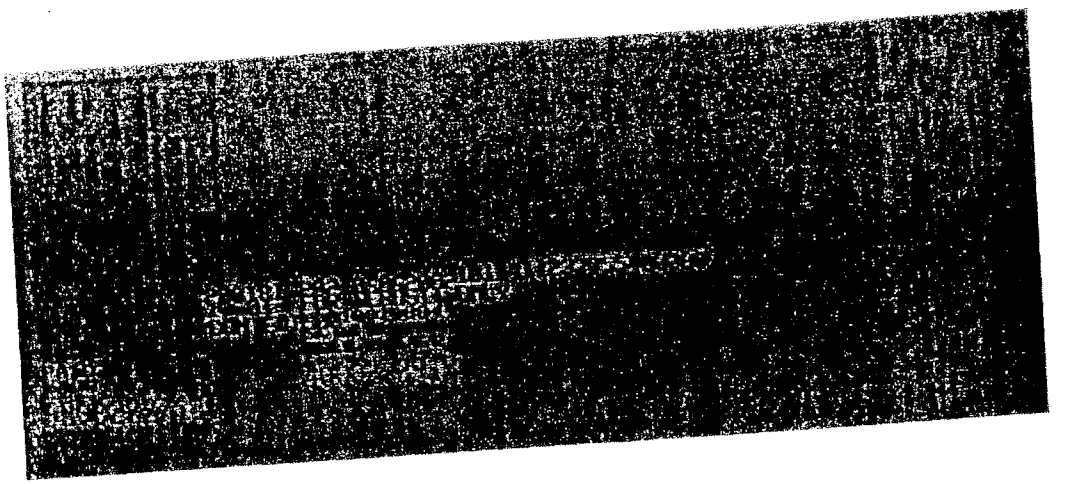


6/4/2002

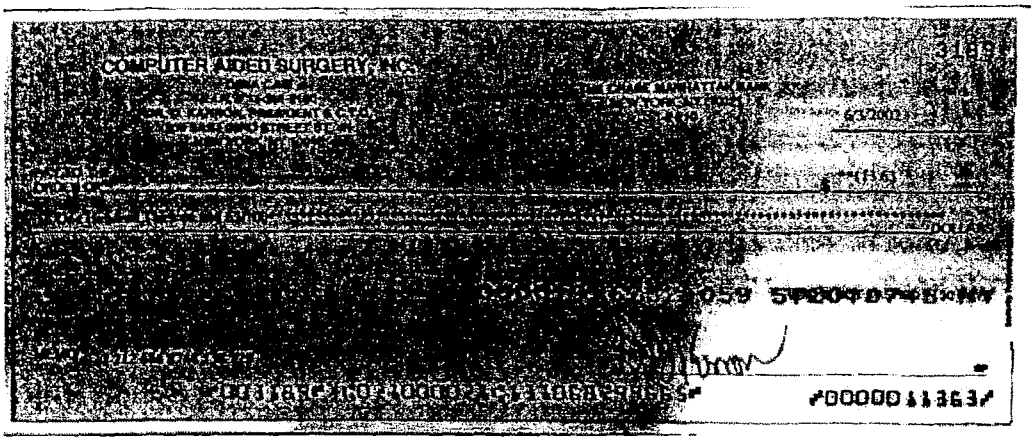


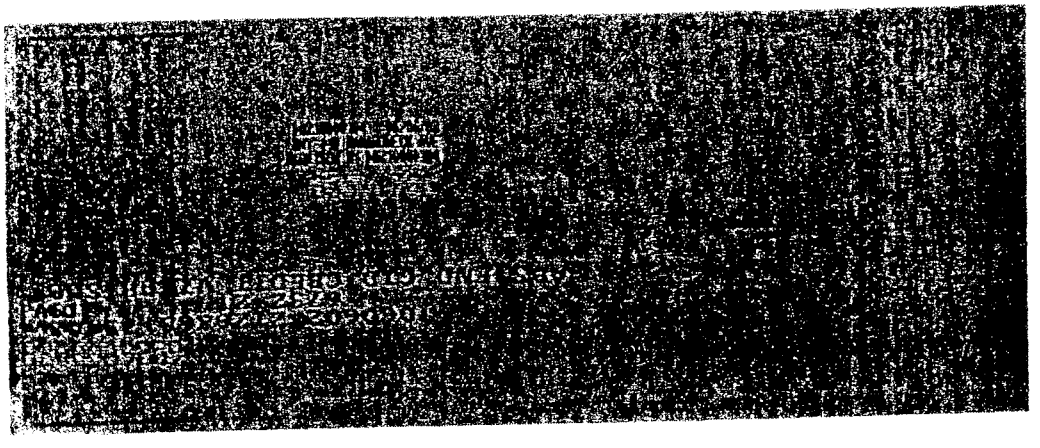


4/6/2002



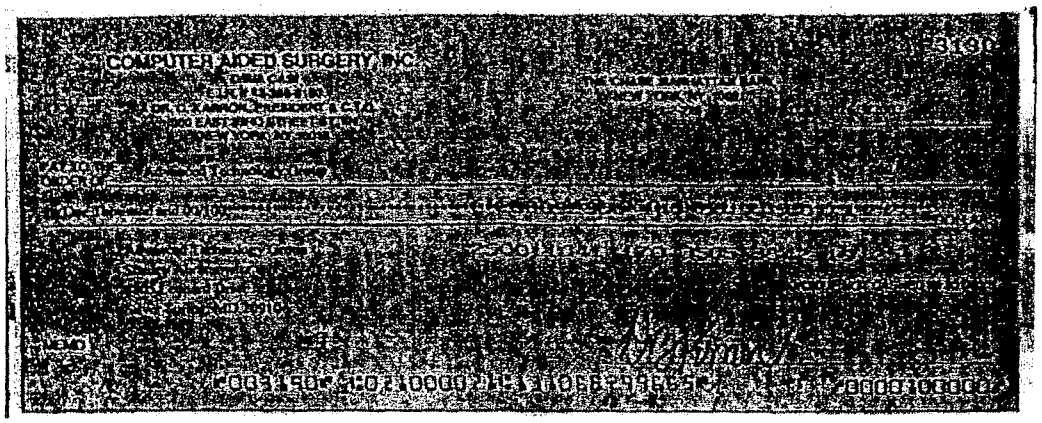
6/6/2002

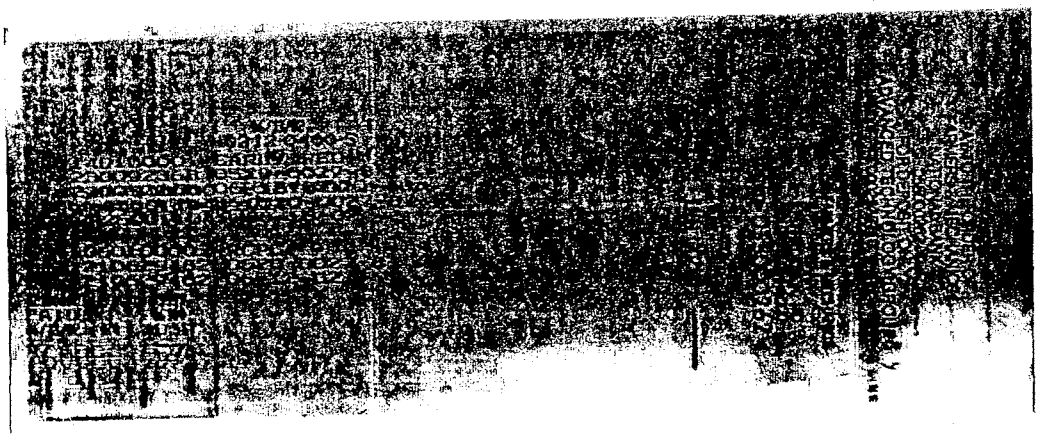




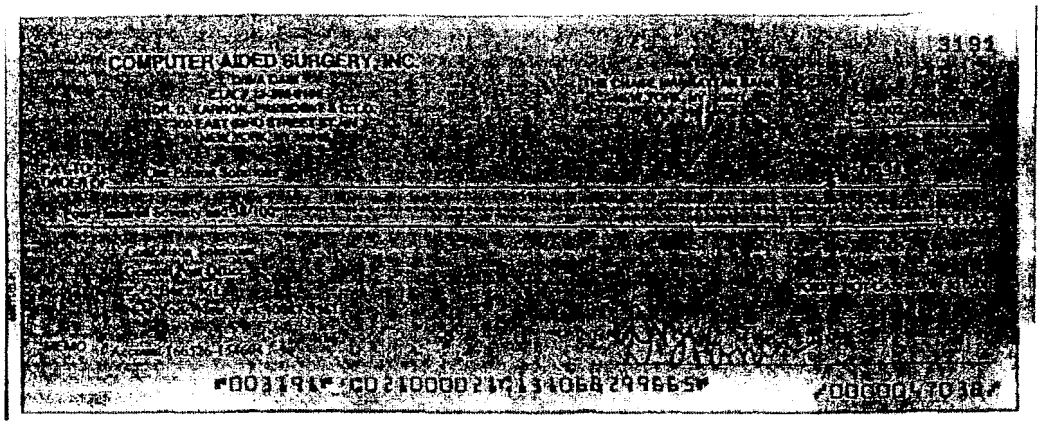
1730

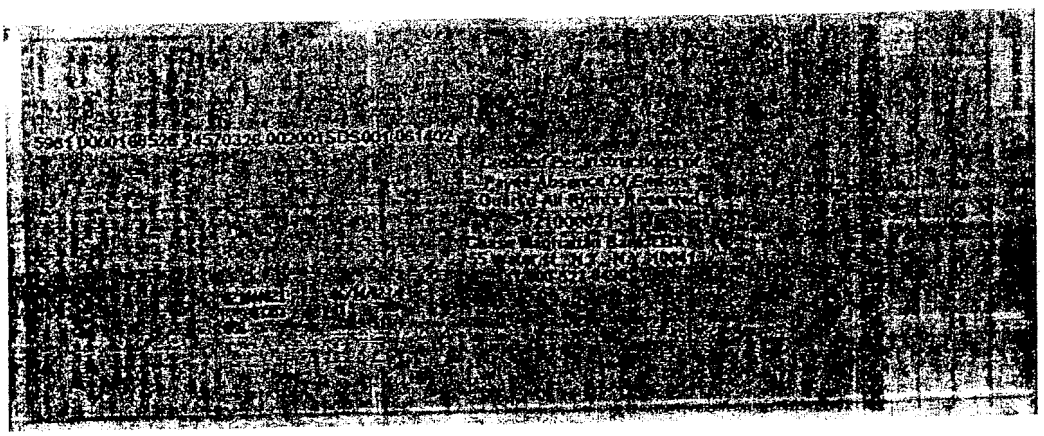
6/13/2002





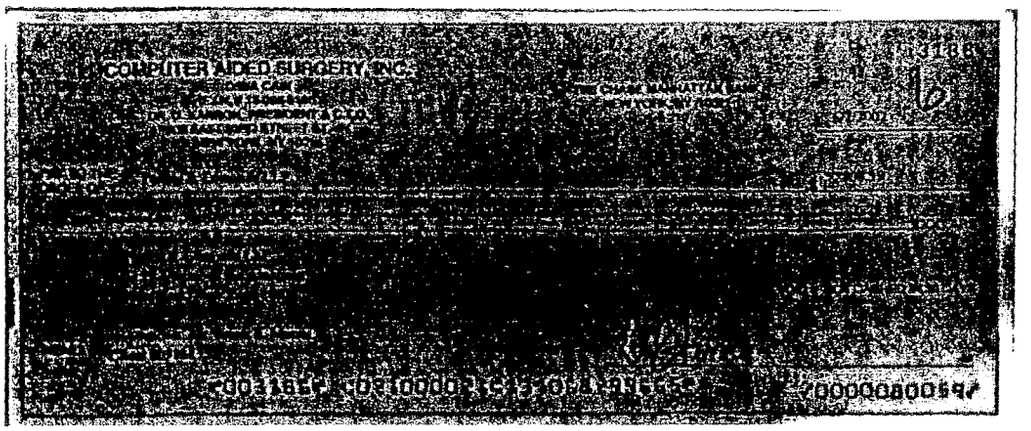
6/14/2002

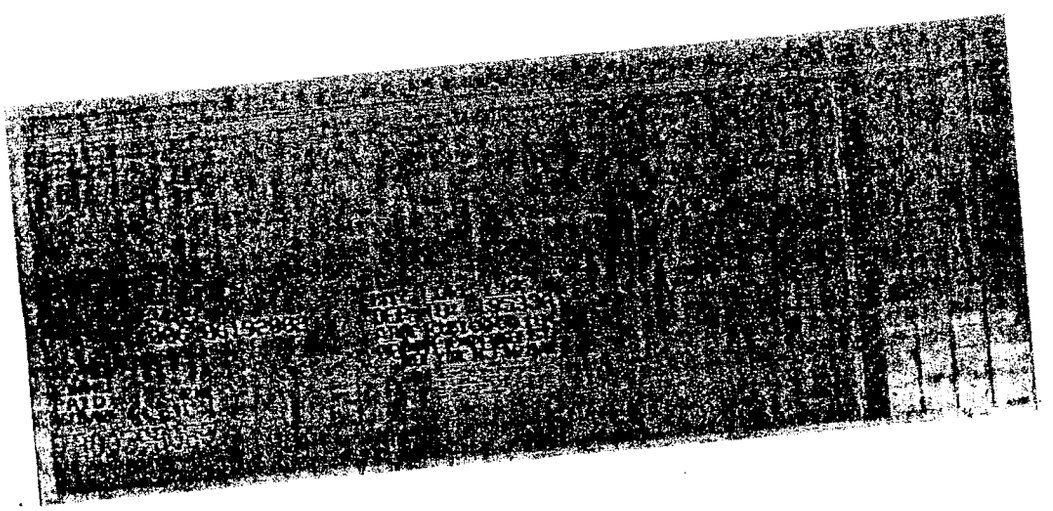




1

6/19/2002





June 22 - July 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 52

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,284.57	0.00	1,100.00	184.57
Business Checking 131-0758735-65	15,544.39	95,023.17	96,579.24	13,988.32
Total	**16,828.96**	**95,023.17**	**97,679.24**	**14,172.89**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in June totaled $31,066.03.

1734

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,284.57
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	2	1,100.00
Ending Balance		**184.57**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3193	06/25	1,000.00	3194	07/01	100.00			

Total (2 checks) **1,100.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	284.57	07/01	184.57		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 06/01 - 06/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 06/01 - 06/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	45	$ 0.20	9.00
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	9.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**19.80**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		15,544.39
Deposits and Credits	2	95,023.17
Withdrawals and Debits	4	4,057.28
Checks Paid	51	92,521.96
Ending Balance		**13,988.32**

Deposits and Credits

Date	Description	Amount
07/02	Nist Treas 310 Misc Pay 070202 133889180130600	70,000.00
07/02	Check Reversal # 10280	25,023.17
Total		**95,023.17**

Withdrawals and Debits

Date	Description	Amount
07/03	American Express Elec Remit 070302 020702011385500	982.37
07/08	American Express Elec Remit 070802 020704011093890	1,000.00
07/08	American Express Elec Remit 070802 020706010965587	1,000.00
07/15	American Express Elec Remit 071502 020714010687941	1,074.91
Total		**4,057.28**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10078	06/25	548.34	10274	07/09	1,290.51	10297*	07/10	12.17
10173*	06/28	1,000.00	10276*	07/18	744.18	10301*	07/09	284.85
10218*	06/28	1,000.00	10277	07/11	16.37	10302	07/10	37.40
10230*	06/25	977.33	10278	07/11	48.95	10303	07/08	145.44
10234*	06/25	556.53	10279	07/10	39.99	10307*	07/09	369.30
10247*	06/26	1,995.00	10280	07/02	25,023.17	10308	07/16	31.29
10249*	07/03	9.83	10281	07/08	2,450.00	10309	07/16	49.68
10251*	07/11	100.00	10282	07/08	237.42	10312*	07/12	225.00
10254*	07/02	303.20	10283	07/16	36.45	10317*	07/15	300.00
10266*	07/09	1,702.04	10285*	07/09	304.52	10319*	07/12	107.17
10267	07/05	1,520.21	10286	07/10	527.53	10320	07/15	15,788.98
10268	07/03	1,586.03	10287	07/11	60.51	10321	07/18	3,784.13
10269	07/02	5,785.00	10288	07/12	366.56	10323*	07/15	2,000.00
10270	07/09	40.52	10289	07/10	115.69	10325*	07/22	100.00
10271	07/15	749.00	10290	07/05	5,552.01	10329*	07/15	100.00
10272	07/09	76.21	10291	07/05	4,756.38	10330	07/22	100.00
10273	07/12	179.00	10292	07/05	9,288.07	10340*	07/22	100.00

Total (51 checks) **92,521.96**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	13,462.19	07/05	49,684.09	07/12	38,946.94
06/26	11,467.19	07/08	44,851.23	07/15	18,934.05
06/28	9,467.19	07/09	40,783.28	07/16	18,816.63
07/02	73,378.99	07/10	40,050.50	07/18	14,288.32
07/03	70,800.76	07/11	39,824.67	07/22	13,988.32

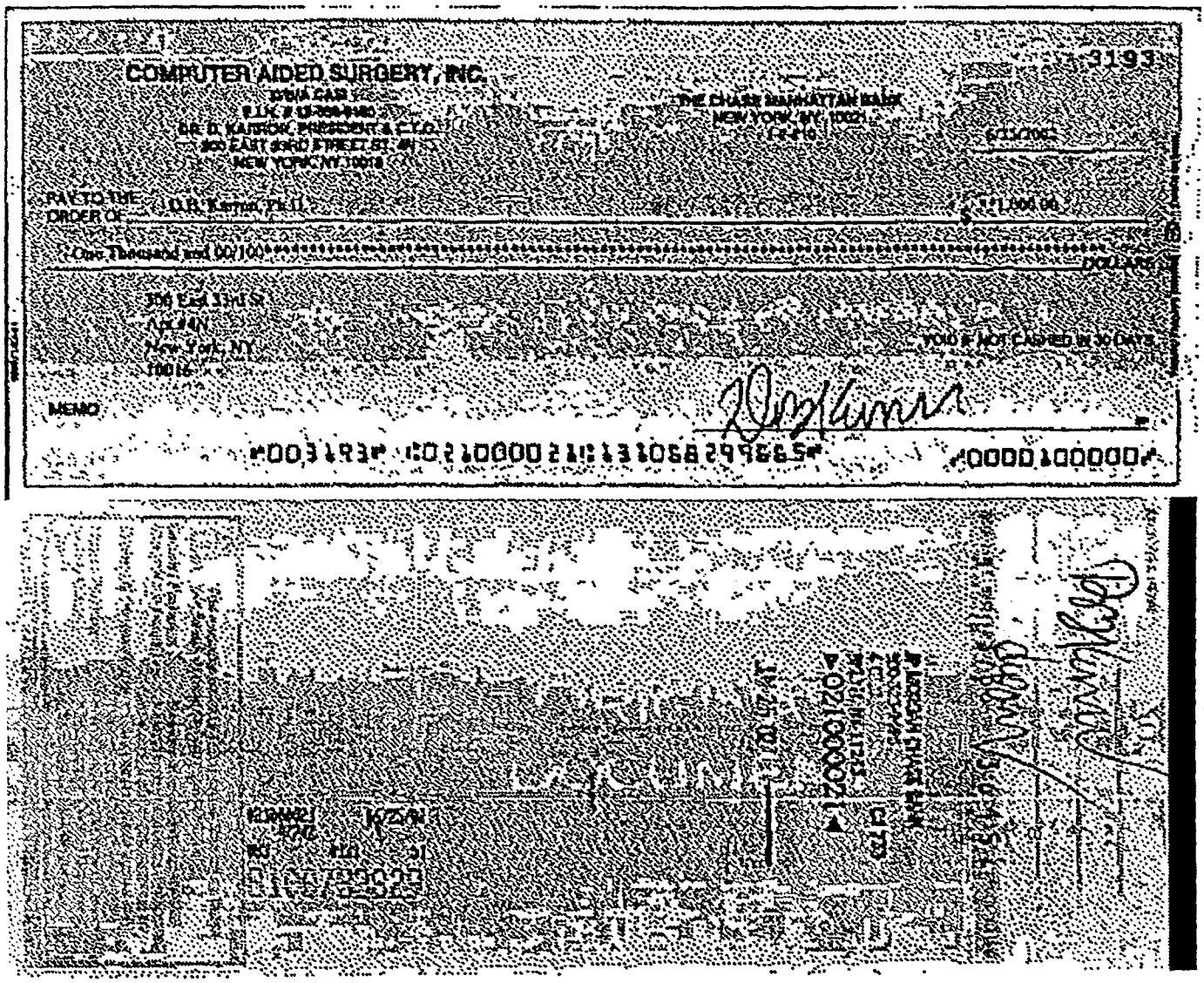
131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

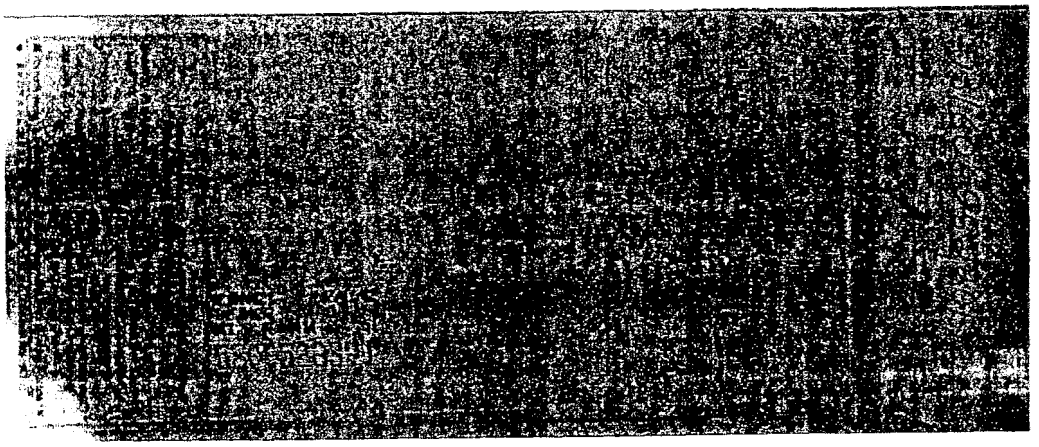
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Analysis Fee Explanation	See Analysis Fee Explanation on your selected target account: 131-0682996-65

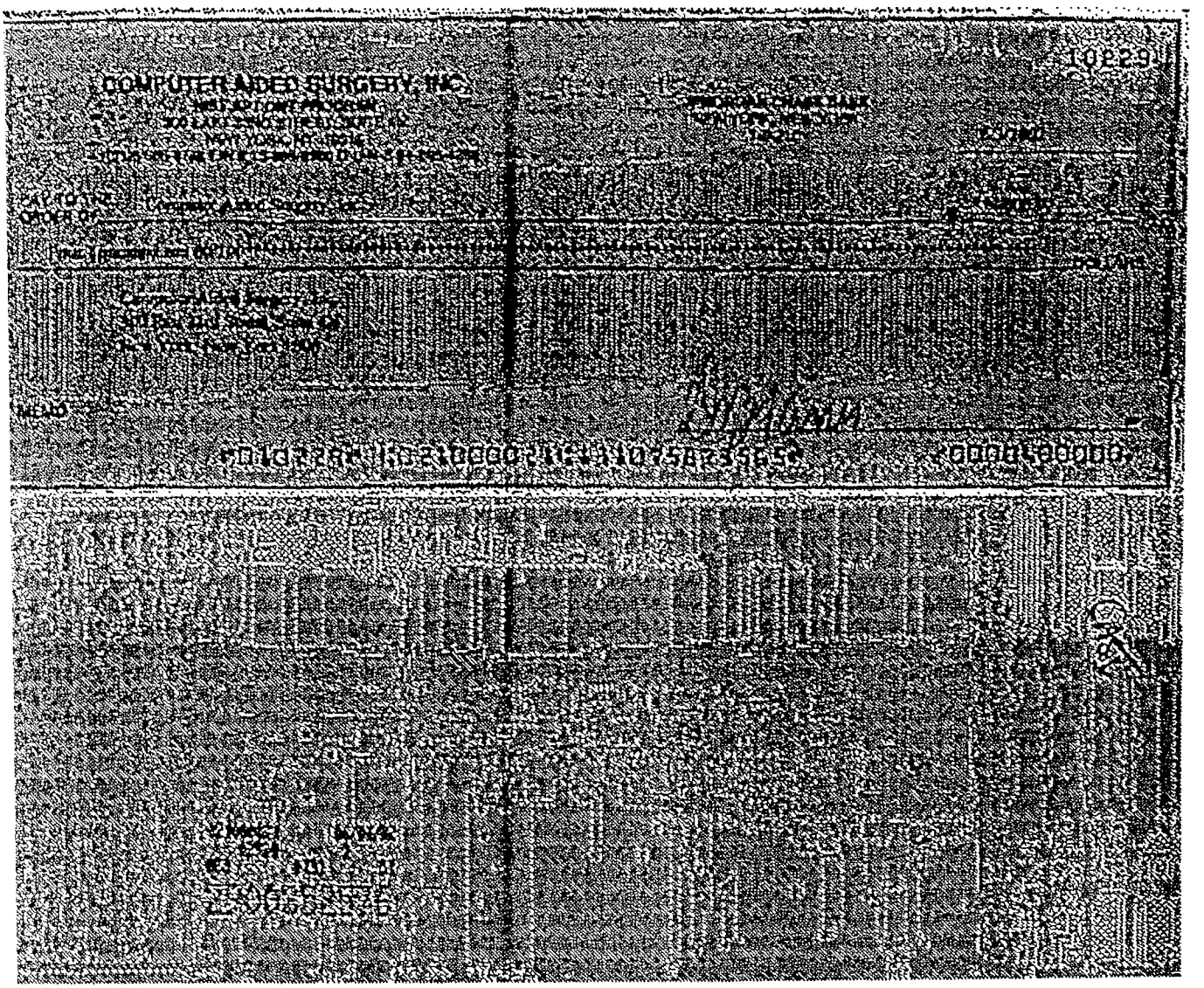
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081733829 Posting date 25-JUN-02



7/1/2002



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029352576 Posting date 04-JUN-02



July 23 - August 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 64

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	184.57	21,000.00	20,825.00	359.57
Business Checking 131-0758735-65	13,988.32	90,370.25	96,819.93	7,538.64
Total	**14,172.89**	**111,370.25**	**117,644.93**	**7,898.21**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in July totaled $34,329.38.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		184.57
Deposits and Credits	2	21,000.00
Withdrawals and Debits	1	25.00
Checks Paid	2	20,800.00
Ending Balance		**359.57**

Deposits and Credits

Date	Description	Amount
08/13	Deposit	20,000.00
08/16	Deposit	1,000.00
Total		**21,000.00**

Withdrawals and Debits

Date	Description	Amount
08/14	Insufficient Funds Service Fee	25.00
Total		**25.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3195	08/14	800.00	3196	08/13	20,000.00			
Total (2 checks)								**20,800.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	184.57	08/14	640.43 -	08/16	359.57

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 07/01 - 07/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							15.40
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**25.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		13,988.32
Deposits and Credits	5	90,370.25
Withdrawals and Debits	3	3,270.01
Checks Paid	62	93,549.92
Ending Balance		**7,538.64**

Deposits and Credits

Date	Description	Amount
07/29	Nist Treas 310 Misc Pay 072902	70,000.00
07/30	Paypal Verifybank 073002	0.23
07/30	Paypal Verifybank 073002	0.02
08/13	Deposit	20,000.00
08/13	Deposit	370.00
Total		**90,370.25**

Withdrawals and Debits

Date	Description	Amount
07/31	American Express Elec Remit 073102	2,940.01
08/05	Paypal Transfer 080502	250.00
08/06	Paypal Transfer 080602	80.00
Total		**3,270.01**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10275	08/07	215.00	10349	08/07	518.80	10378	08/12	1,771.29
10284*	07/23	50.00	10350	07/31	171.60	10382*	08/09	25.90
10313*	07/24	1,643.25	10351	07/31	444.27	10383	08/12	112.00
10314	08/05	315.87	10352	07/31	417.65	10384	08/12	37.36
10315	08/05	787.73	10354*	08/02	5,200.00	10385	08/09	196.78
10316	07/31	850.00	10355	08/06	5,781.50	10386	08/14	3,000.00
10322*	08/02	1,000.00	10356	08/06	1,591.10	10387	08/13	39.99
10324*	07/24	14.36	10357	08/02	2,028.11	10388	08/12	469.80
10326*	07/23	2,000.00	10358	08/05	100.00	10390*	08/21	1,000.00
10331*	07/24	51.01	10359	08/07	100.00	10391	08/19	300.00
10332	07/25	336.59	10363*	08/08	5,781.50	10393*	08/16	177.82
10333	07/23	808.66	10366*	08/19	756.66	10394	08/14	4.70
10334	07/25	1,560.98	10367	08/12	23.42	10395	08/21	5,611.65
10335	07/31	300.00	10369*	08/12	19.71	10396	08/15	111.99
10336	07/31	300.00	10370	08/19	100.00	10397	08/14	11.52
10338*	07/24	135.00	10371	08/08	396.00	10400*	08/13	163.30
10339	07/24	40.52	10373*	08/16	322.36	10401	08/13	5,675.03
10341*	07/26	237.50	10374	08/19	54.13	10402	08/13	30,029.74
10346*	08/08	436.62	10375	08/19	25.00	10403	08/15	6,880.66
10347	08/09	775.50	10376	08/13	55.00	10407*	08/19	750.00
10348	08/08	1,134.99	10377	08/21	300.00			

Total (62 checks) **93,549.92**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/23	11,129.66	07/25	7,347.95	07/29	77,110.45
07/24	9,245.52	07/26	7,110.45	07/30	77,110.70

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

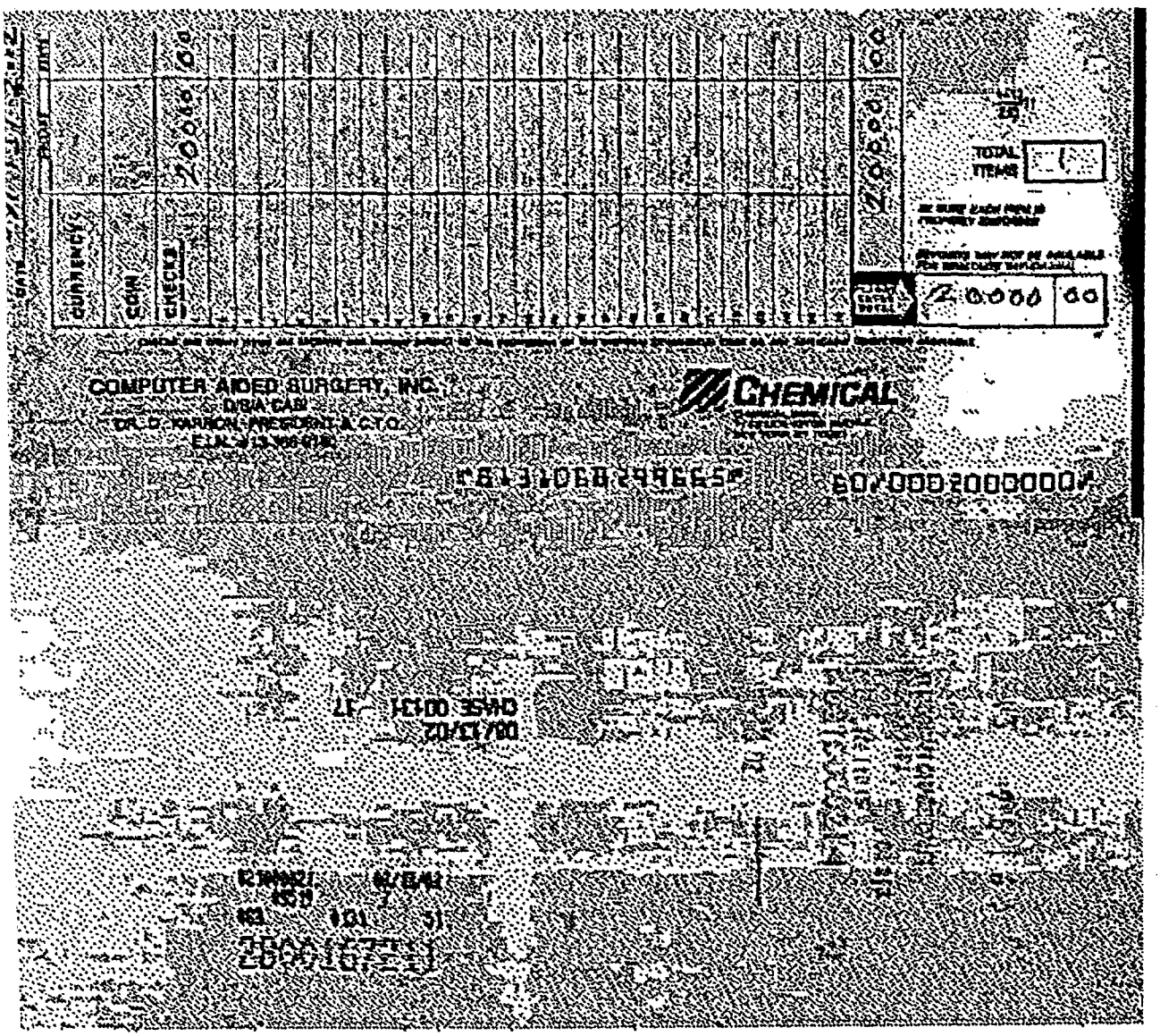
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

07/31	71,687.17	08/08	45,969.95	08/15	16,936.26
08/02	63,459.06	08/09	44,971.77	08/16	16,436.08
08/05	62,005.46	08/12	42,538.19	08/19	14,450.29
08/06	54,552.86	08/13	26,945.13	08/21	7,538.64
08/07	53,719.06	08/14	23,928.91		

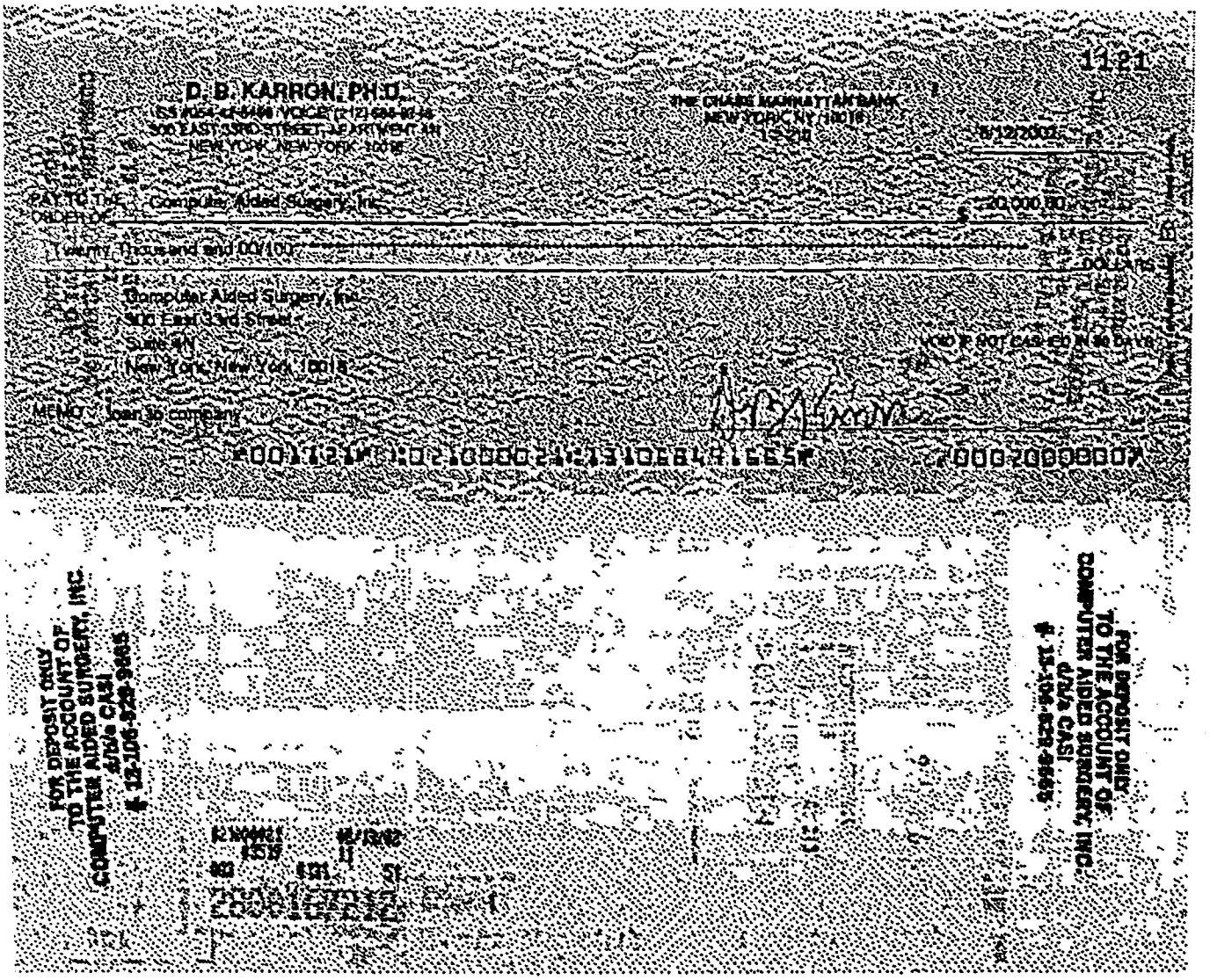
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

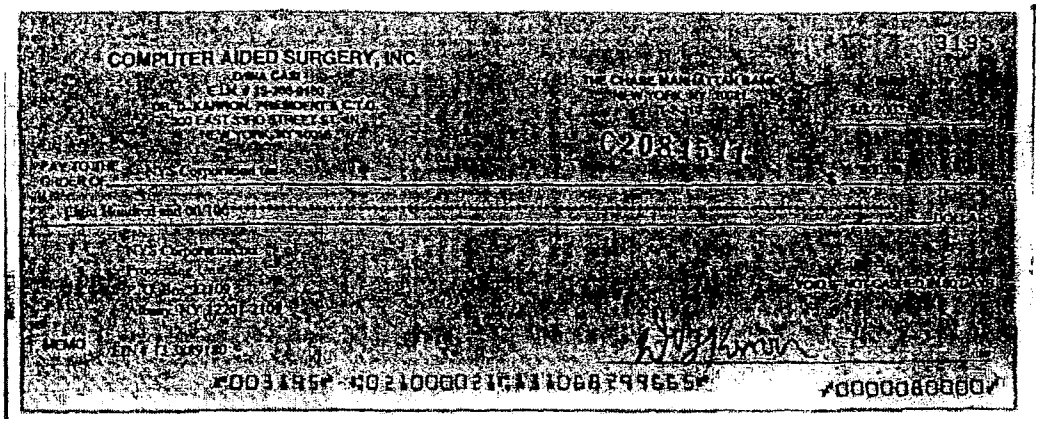
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028167211 Posting date 13-AUG-02

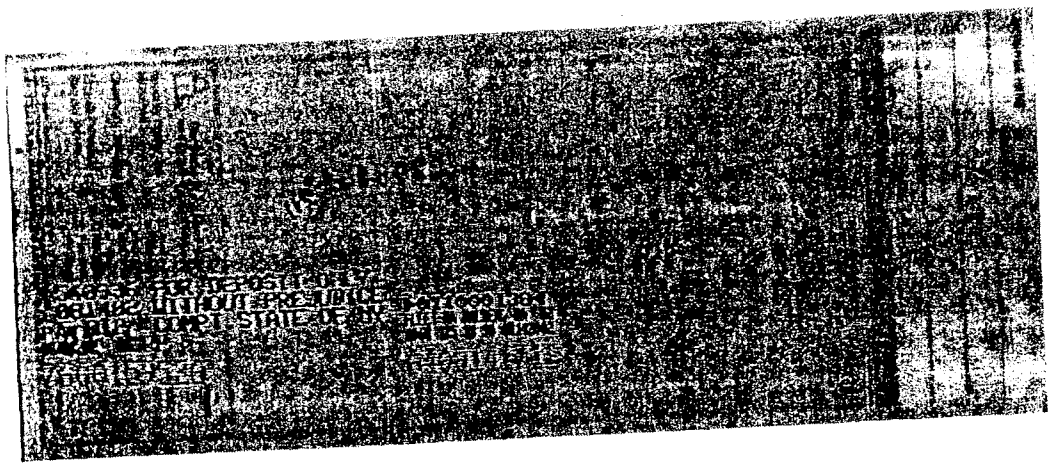


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028167212 Posting date 13-AUG-02



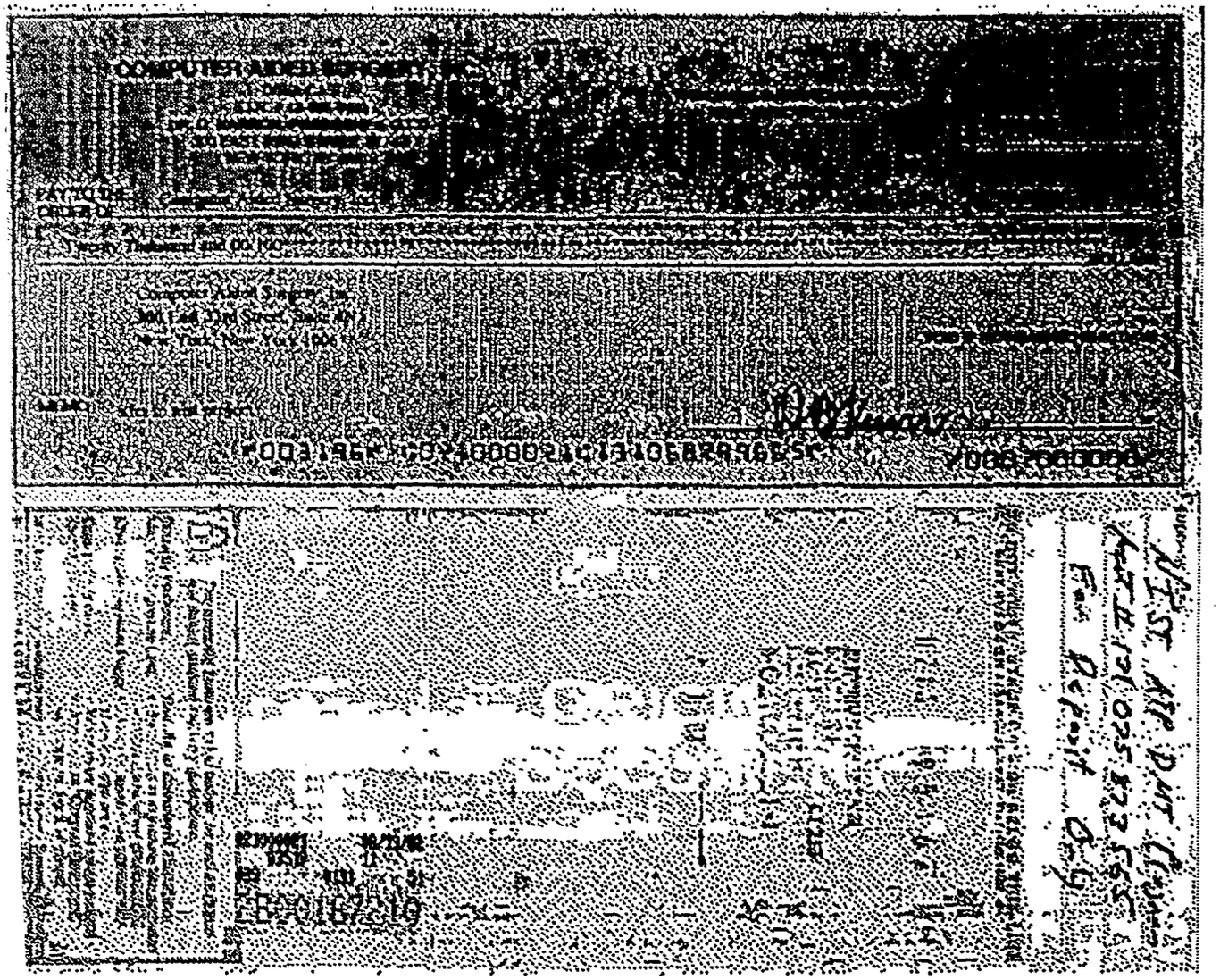
8/14/2002



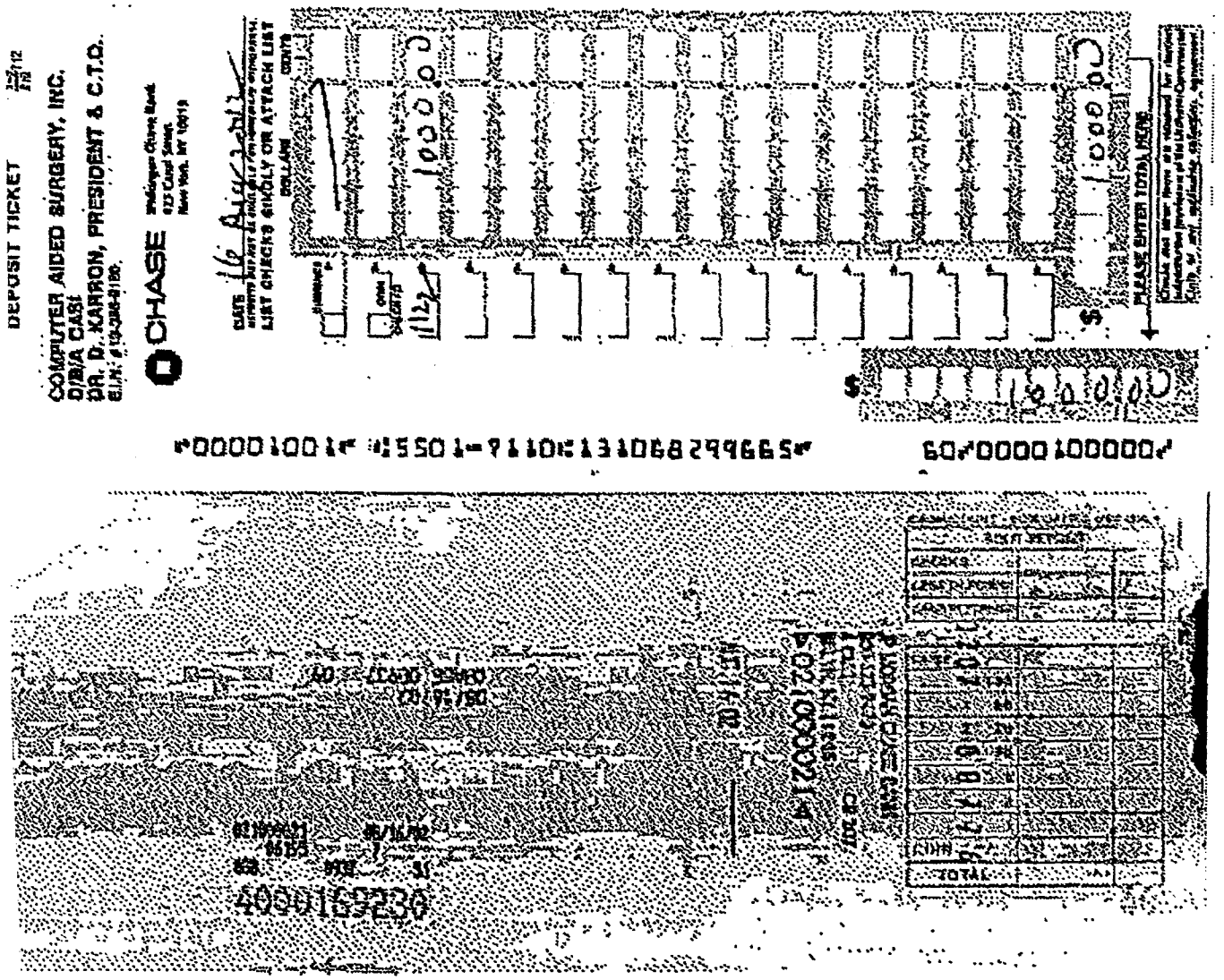


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028167210 Posting date 13-AUG-02

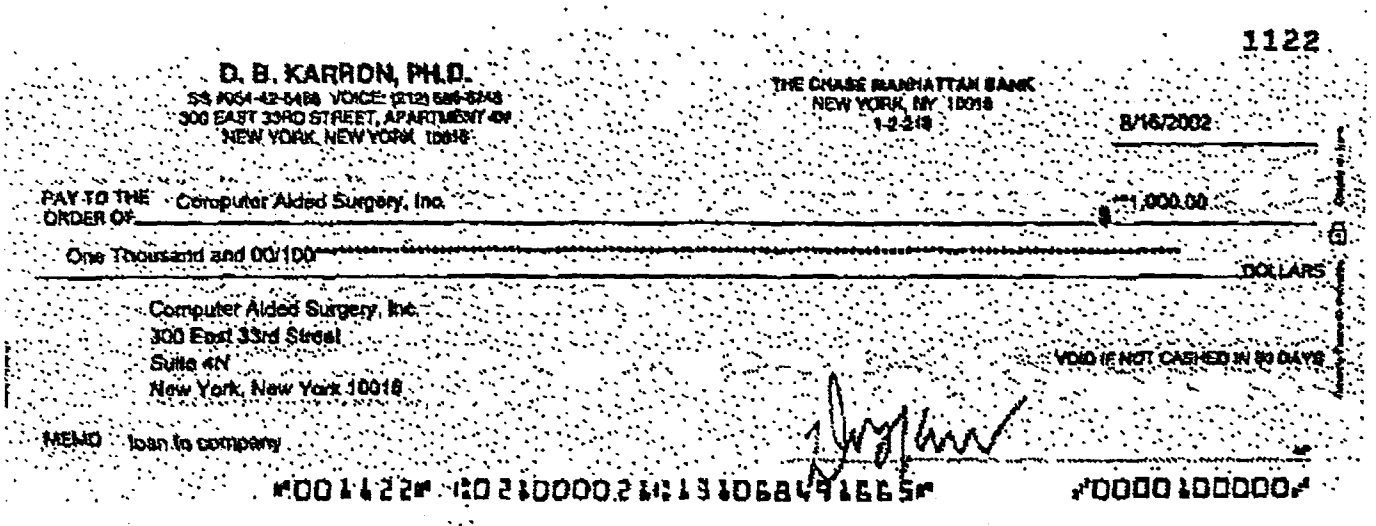
3196



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040169230 Posting date 16-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040169231 Posting date 16-AUG-02



1122

D. B. KARRON, PH.D.
SS #054-42-5488 VOICE: (212) 686-5743
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-213

8/16/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **1,000.00

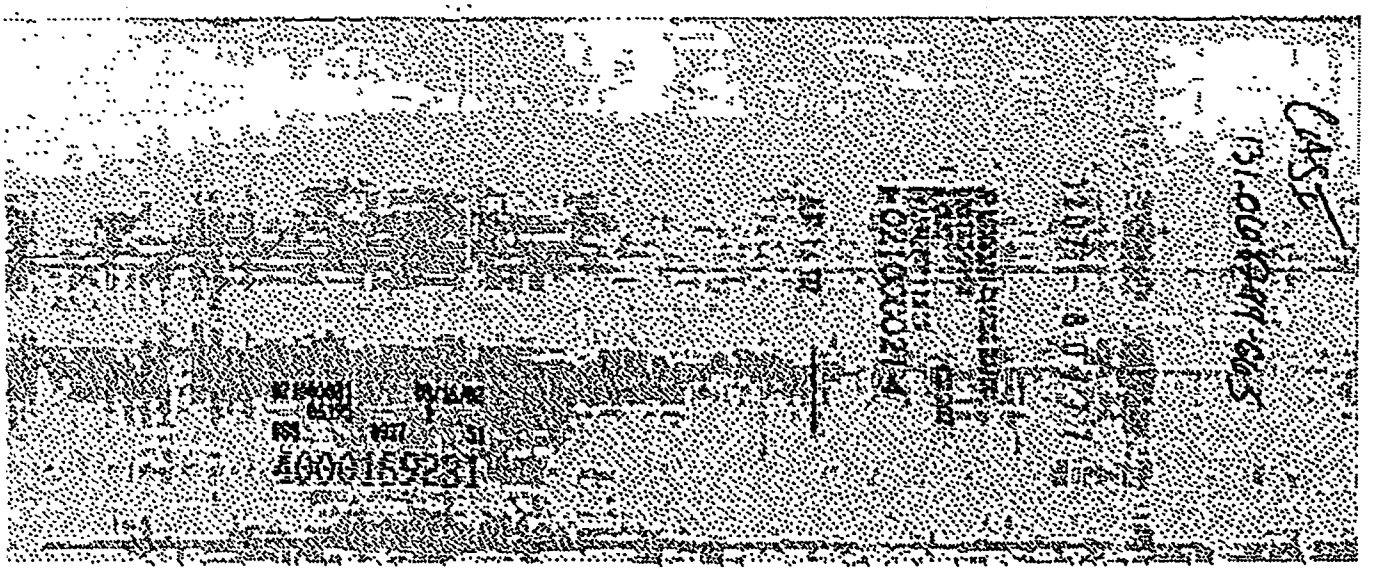
One Thousand and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

MEMO loan to company

⑈001122⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈0000100000⑈



131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 58

Unlike most people, we love it when you push our buttons!

Improved ServiceLine.℠
Less talk. Faster banking.

Call Chase ServiceLine℠ at 935-9935.* More bank for your buttons.

☎	**SHORTER MENU**
1	ACCOUNT INFORMATION
2	TRANSFER FUNDS OR MAKE PAYMENTS
3	JPMORGAN MONEY MARKET FUNDS** INFORMATION
4	REORDER CHECKS, BANK BY MAIL OR ATM DEPOSIT ENVELOPES
5	MERCHANT VERIFICATION, RATES, FOREIGN CURRENCY, OR HELP

☎	**SAME GREAT SHORTCUTS**
1+1+1	BALANCE INFORMATION
1+2+1	FUNDS TRANSFER
1+4+1	REORDER CHECKS
*+9	RETURN TO MAIN MENU

*From area codes 212, 718, 516, 914, and Rochester, NY; all other areas call 1-800-935-9935.
**The distributor of the JPMorgan Funds is J.P.Morgan Fund Distributors, Inc., which is not affiliated with JPMorgan Chase Bank.

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	359.57	78.82	0.00	438.39
Business Checking 131-0758735-65	7,538.64	74,181.79	51,878.38	29,842.05
Total	**7,898.21**	**74,260.61**	**51,878.38**	**30,280.44**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in August totaled $28,016.89.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		359.57
Deposits and Credits	2	78.82
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**438.39**

Deposits and Credits

Date	Description	Amount
09/05	Overdraft Fee Adjustment	25.00
09/16	Deposit	53.82
Total		**78.82**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/05	384.57	09/16	438.39		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	58	$ 0.20	11.60

Total Itemized Service Charges	19.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**29.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		7,538.64
Deposits and Credits	4	74,181.79
Withdrawals and Debits	2	4,031.43
Checks Paid	58	47,846.95
Ending Balance		**29,842.05**

Deposits and Credits

Date	Description	Amount
08/30	Deposit	1,181.79
09/04	Deposit	3,000.00
09/05	Asap Grant Pay 090502	0.11
09/06	Asap Grant Pay 090602	69,999.89
Total		**74,181.79**

Withdrawals and Debits

Date	Description	Amount
09/03	American Express Elec Remit 090302	2,430.41
09/16	American Express Elec Remit 091602	1,601.02
Total		**4,031.43**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10252	09/11	100.00	10414	09/03	100.00	10438*	09/16	112.00
10253	09/11	100.00	10415	09/03	100.00	10439	09/19	316.70
10262*	09/11	100.00	10416	09/03	100.00	10441*	09/13	100.00
10300*	09/11	100.00	10417	09/03	100.00	10442	09/23	1,000.00
10327*	09/03	1,090.00	10420*	09/12	101.22	10443	09/23	570.00
10337*	09/11	100.00	10421	09/10	1,372.23	10444	09/18	2,000.00
10344*	09/11	100.00	10422	09/09	3,250.00	10445	09/17	49.70
10345	09/11	100.00	10423	09/09	1,801.26	10446	09/17	93.21
10372*	08/23	1,000.00	10424	09/20	920.00	10448*	09/16	1,687.54
10392*	08/27	1,000.00	10425	09/12	361.76	10450*	09/13	100.00
10399*	08/22	33.50	10426	09/18	7.79	10451	09/13	15,000.00
10404*	08/22	22.36	10427	09/18	99.35	10455*	09/23	113.99
10405	08/26	374.19	10428	09/13	100.00	10456	09/19	40.52
10406	09/04	1,151.71	10429	09/18	60.08	10457	09/16	5,781.51
10408*	08/27	96.28	10430	09/13	190.00	10458	09/19	1,379.37
10409	08/23	40.52	10431	09/18	19.79	10462*	09/20	1,000.00
10410	08/22	100.00	10432	09/17	1.50	10464*	09/23	163.59
10411	08/22	100.00	10434*	09/16	100.00	10466*	09/23	2,246.76
10412	08/29	100.00	10435	09/16	100.00			
10413	08/28	1,360.00	10436	09/16	38.52			

Total (58 checks) **47,846.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/22	7,282.78	08/29	3,311.79	09/06	72,421.46
08/23	6,242.26	08/30	4,493.58	09/09	67,370.20
08/26	5,868.07	09/03	573.17	09/10	65,997.97
08/27	4,771.79	09/04	2,421.46	09/11	65,297.97
08/28	3,411.79	09/05	2,421.57	09/12	64,834.99

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

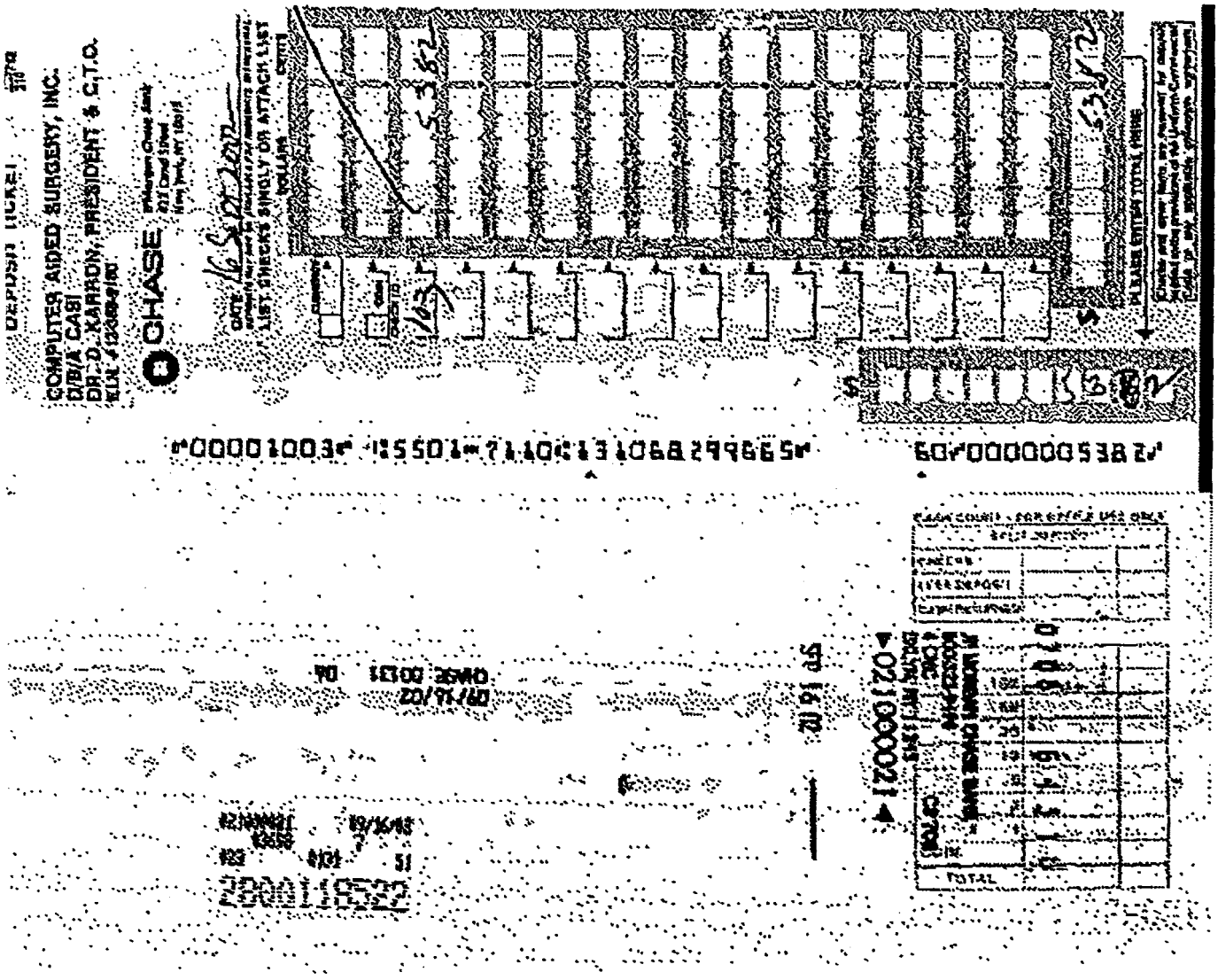
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

09/13	49,344.99	09/18	37,592.98	09/23	29,842.05
09/16	39,924.40	09/19	35,856.39		
09/17	39,779.99	09/20	33,936.39		

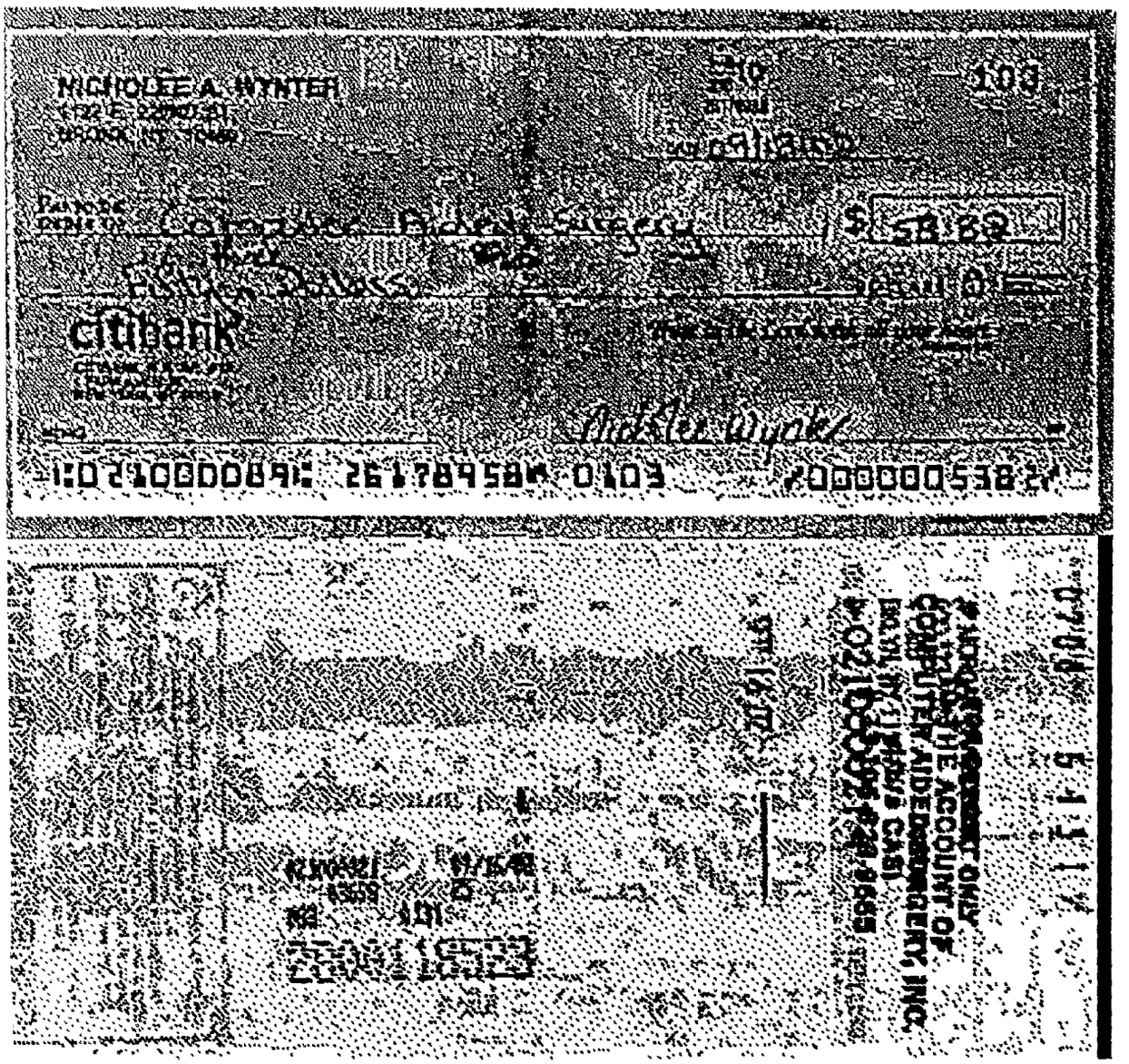
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028118522 Posting date 16-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028118523 Posting date 16-SEP-02



131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	438.39	5,613.24	5,340.83	710.80
Business Checking 131-0758735-65	29,842.05	100,000.00	104,194.02	25,648.03
Total	**30,280.44**	**105,613.24**	**109,534.85**	**26,358.83**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

To our Small Business Checking and Money Market Customers

We've made some changes to both Business Checking and Business Money Market Accounts as outlined below. These changes are effective 11/30/02.
-The Earnings Credit Rate (ECR) paid on Business Checking will now be based on $.15 per $100 of monthly average collected balances less a 10% federal reserve requirement.
-Interest rates on Business Money Market Accounts will now be earned based on the following two relationship balance tiers: under $200,000 and balances $200,000 and above. Rates for linked Money Market Accounts and BusinessPlus customers will be higher for both balance tiers. If you have any questions, please call 1-800-Chase38 or stop by your Chase branch.

Important Information

Your combined Business Banking balances in September totaled $37,709.52.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		438.39
Deposits and Credits	4	5,613.24
Withdrawals and Debits	0	0.00
Checks Paid	4	5,340.83
Ending Balance		**710.80**

Deposits and Credits

Date	Description	Amount
10/04	Deposit	5,000.00
10/10	Deposit	105.00
10/16	Deposit	75.10
10/22	Deposit	433.14
Total		**5,613.24**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3197	10/08	669.88	3199	10/22	2,000.00			
3198	10/09	670.95	3200	10/07	2,000.00			
Total (4 checks)								**5,340.83**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/04	5,438.39	10/09	2,097.56	10/22	710.80
10/07	3,438.39	10/10	2,202.56		
10/08	2,768.51	10/16	2,277.66		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40	Check Paid	56	$ 0.20	11.20

Total Itemized Service Charges	15.00
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**25.00**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		29,842.05
Deposits and Credits	2	100,000.00
Withdrawals and Debits	1	5,736.51
Checks Paid	53	98,457.51
Ending Balance		**25,648.03**

Deposits and Credits

Date	Description	Amount
10/04	Asap Grant Pay 100402 100302D0000104	70,000.00
10/22	Asap Grant Pay 102202 102102D0000111	30,000.00
Total		**100,000.00**

Withdrawals and Debits

Date	Description	Amount
10/18	American Express Elec Remit 101802 021017011203486	5,736.51
Total		**5,736.51**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10418	10/18	29.01	10476	10/09	1,296.13	10498	10/09	417.65
10440*	09/24	1,000.00	10477	10/08	1,339.34	10499	10/21	139.20
10447*	10/07	206.72	10478	10/10	1,096.37	10506*	10/09	357.00
10449*	09/26	406.13	10479	10/04	1,646.51	10507	10/09	417.65
10452*	09/26	18.12	10480	10/08	3,500.00	10508	10/10	100.00
10453	10/03	1,000.00	10482*	10/10	100.00	10509	10/10	100.00
10454	09/25	58.96	10483	10/10	100.00	10511*	10/15	473.98
10459*	09/26	58.67	10484	10/16	100.00	10512	10/16	150.00
10460	09/26	26.75	10485	10/17	375.00	10514*	10/16	1,214.60
10465*	09/26	100.00	10486	10/16	100.00	10517*	10/22	1,200.00
10467*	10/03	378.33	10488*	10/10	8,555.46	10519*	10/22	1,392.89
10468	10/01	1,305.00	10489	10/18	783.31	10520	10/21	852.76
10469	10/01	2,447.11	10490	10/10	18,899.62	10521	10/22	402.18
10470	09/24	591.89	10491	10/18	6,582.00	10523*	10/22	9,594.61
10471	09/24	469.53	10492	10/09	162.82	10525*	10/21	935.43
10473*	10/04	5,000.00	10493	10/21	14,000.00	10526	10/21	100.00
10474	10/09	6,020.14	10495*	10/16	10.50	10527	10/21	100.00
10475	10/07	1,096.14	10497*	10/21	1,650.00			

Total (53 checks) **98,457.51**

** indicates gap in check sequence*

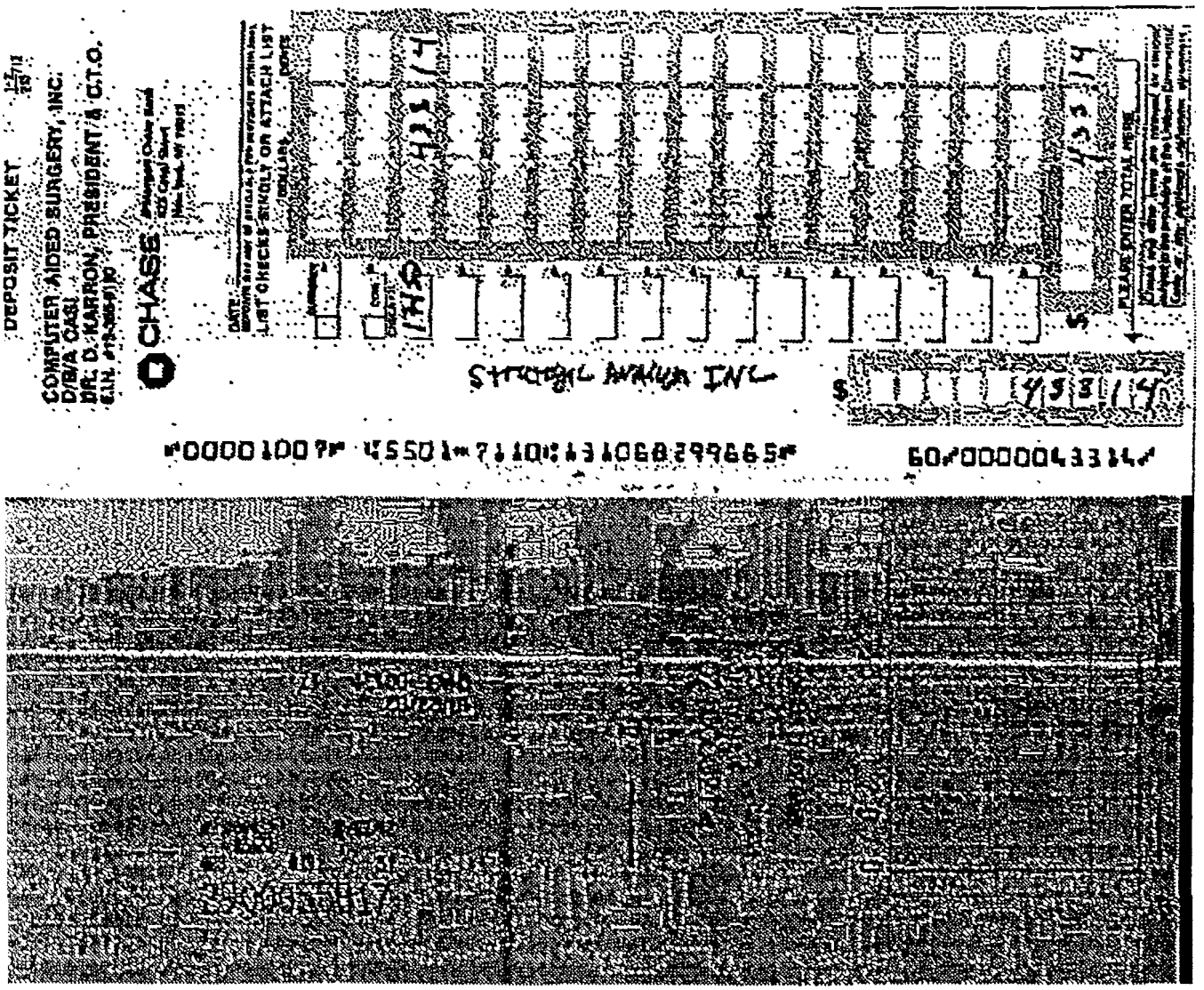
Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/24	27,780.63	10/07	84,032.19	10/17	39,145.93
09/25	27,721.67	10/08	79,192.85	10/18	26,015.10
09/26	27,112.00	10/09	70,521.46	10/21	8,237.71
10/01	23,359.89	10/10	41,570.01	10/22	25,648.03
10/03	21,981.56	10/15	41,096.03		
10/04	85,335.05	10/16	39,520.93		

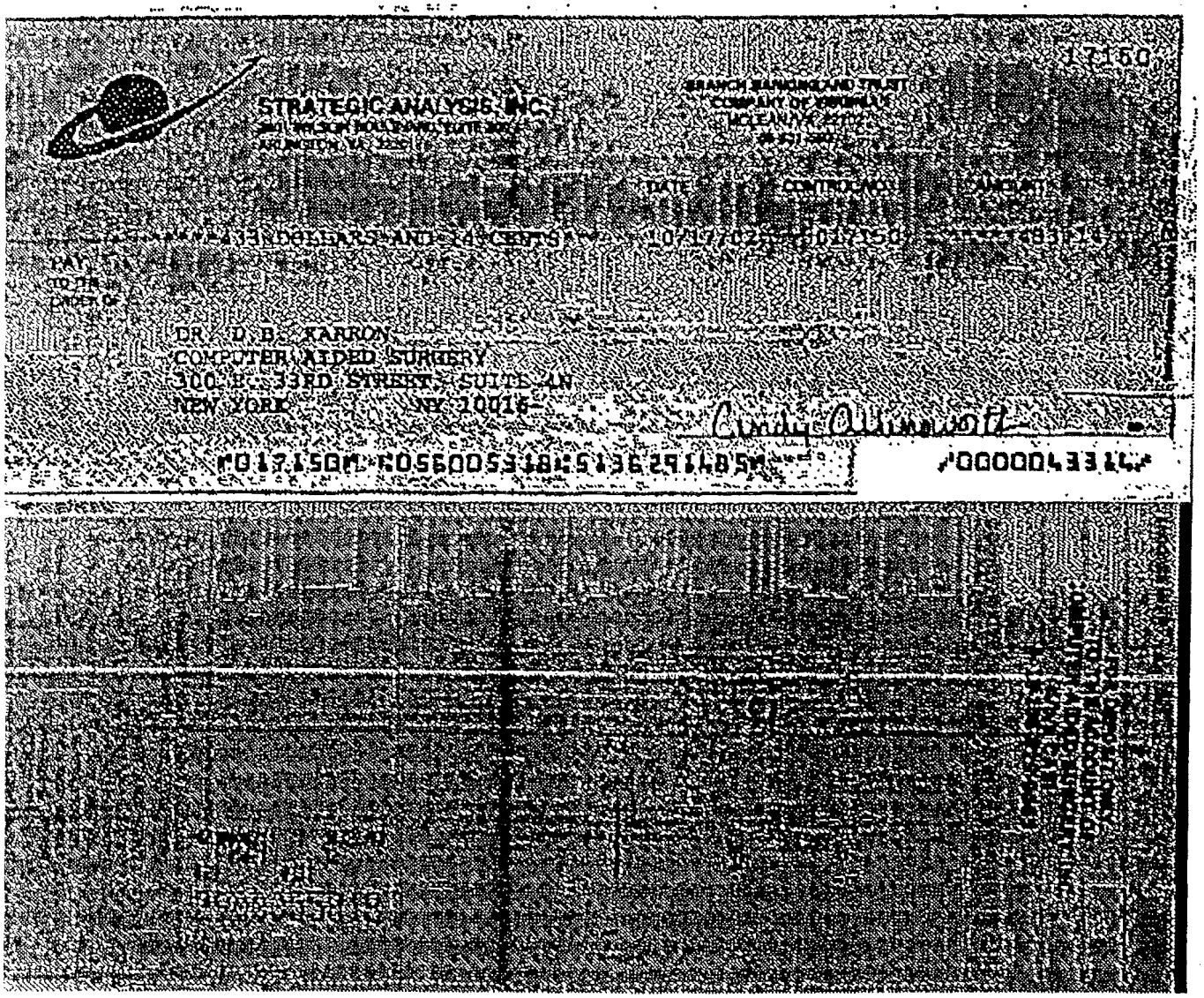
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

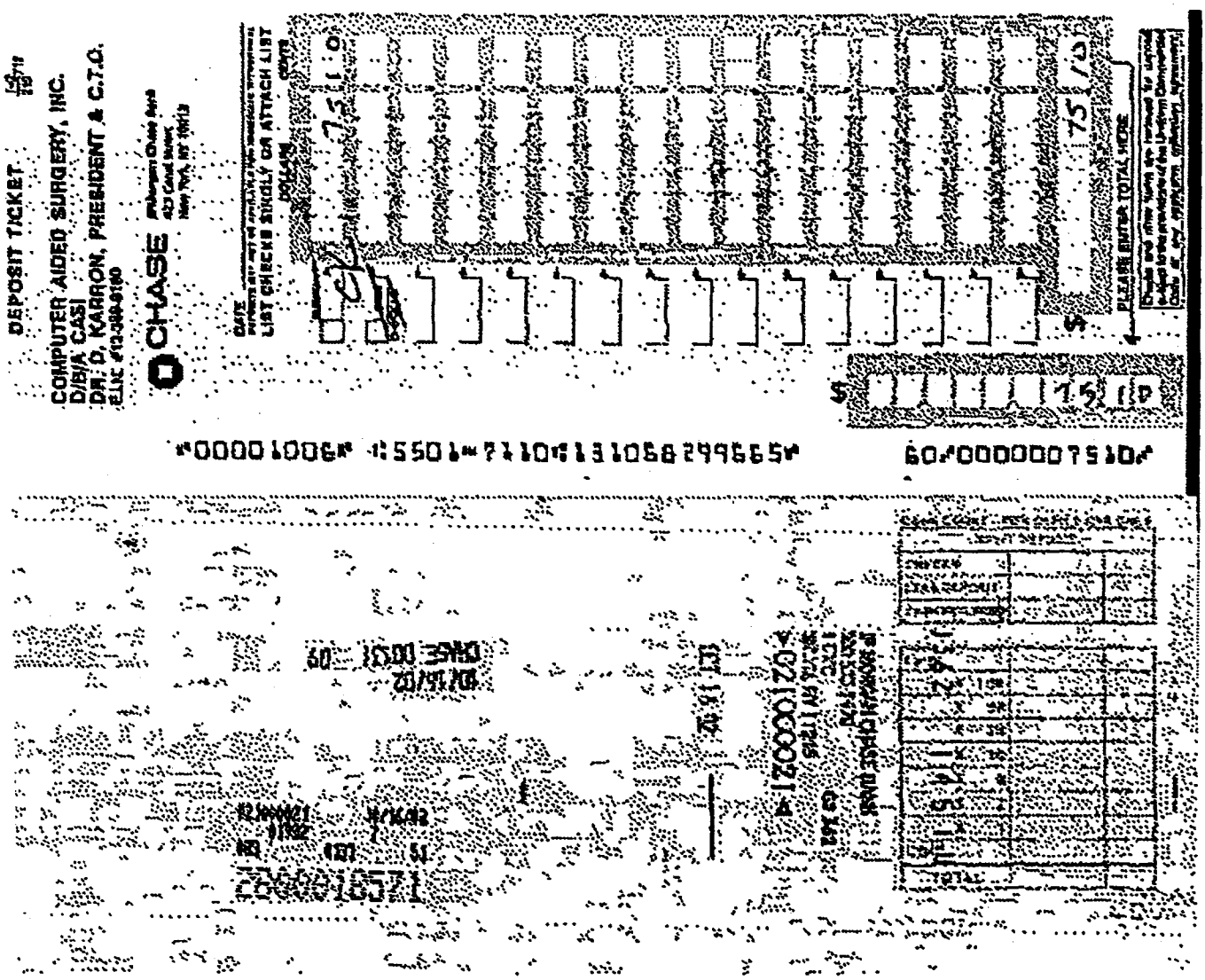
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029055817 Posting date 22-OCT-02



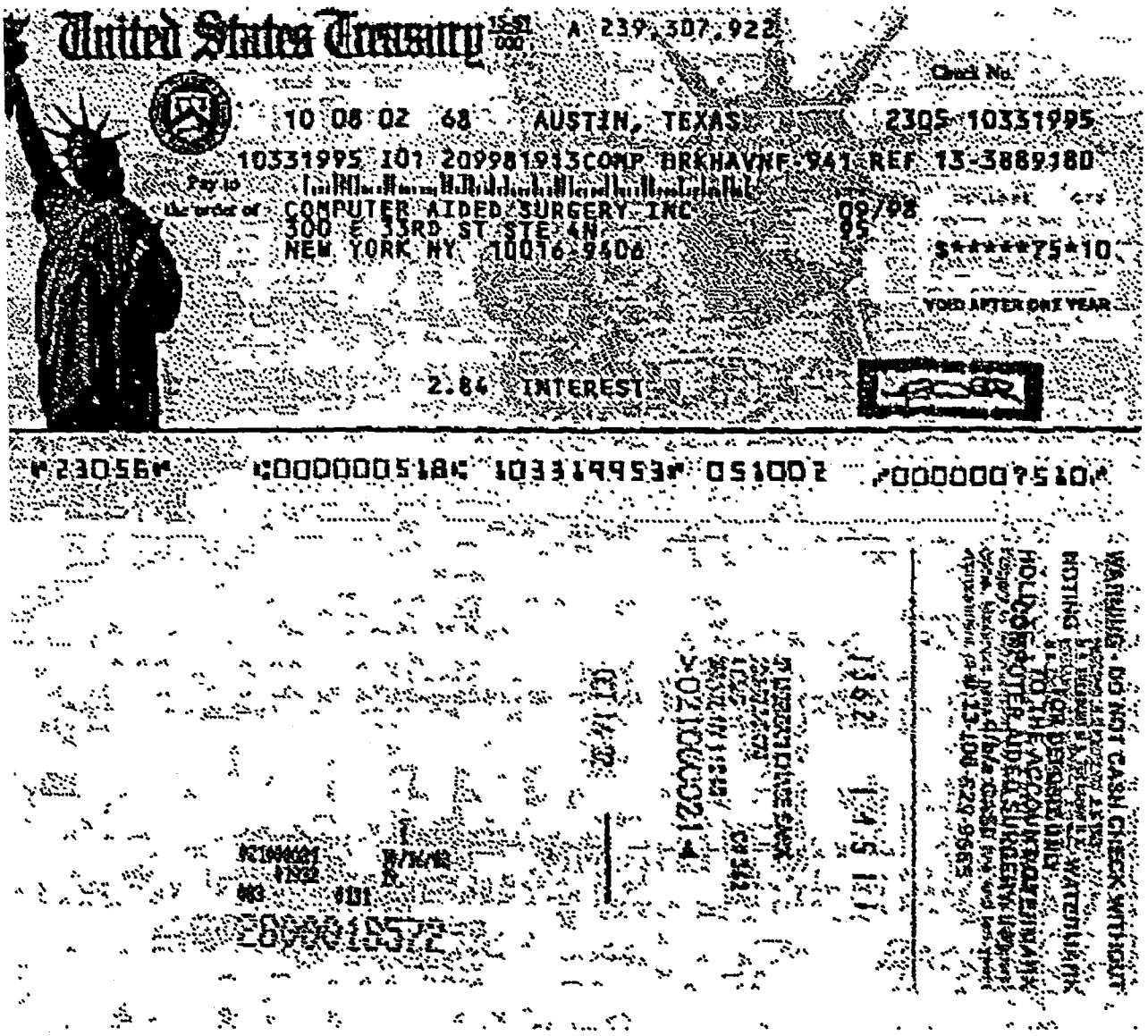
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029055818 Posting date 22-OCT-02



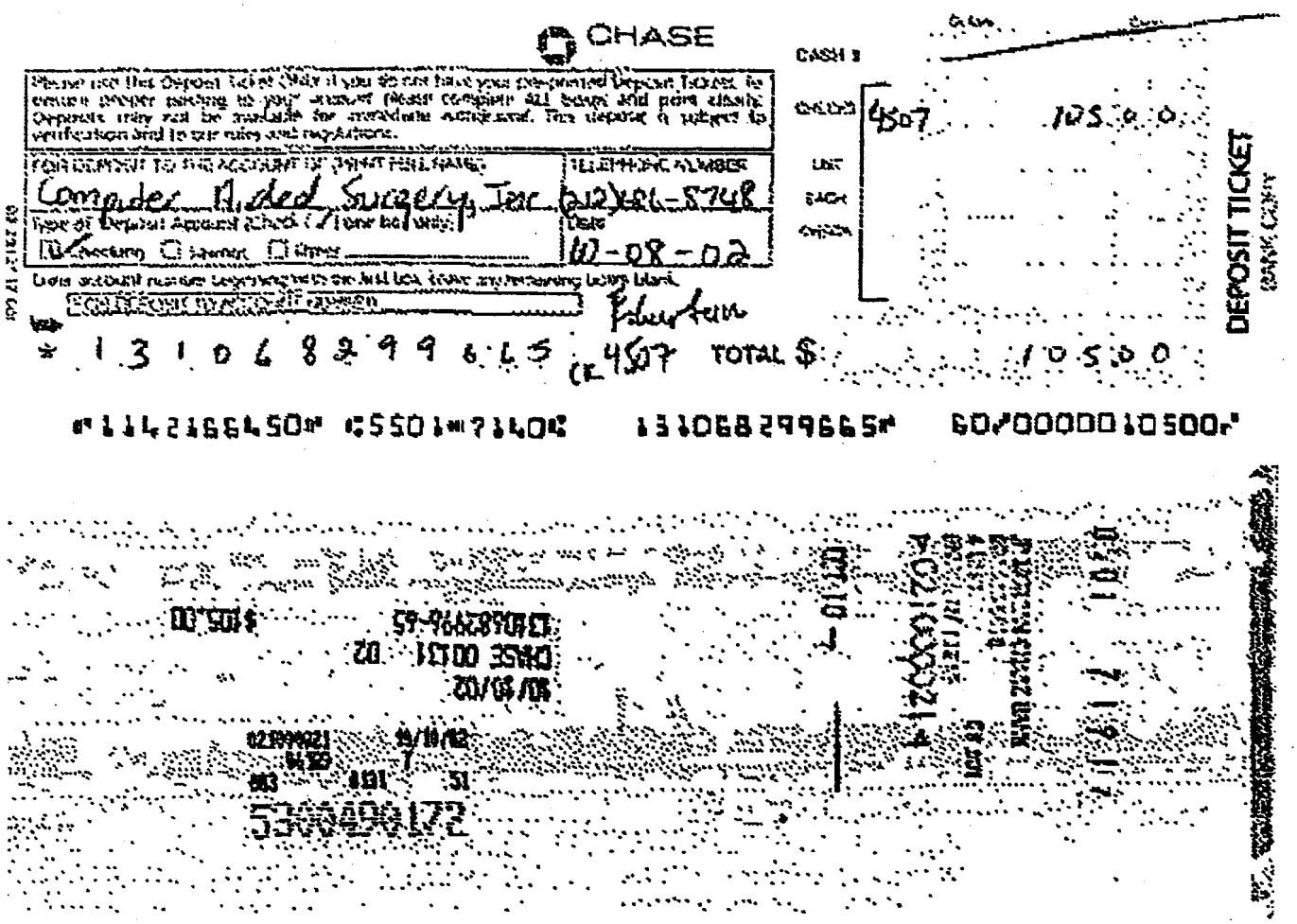
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028018571 Posting date 16-OCT-02



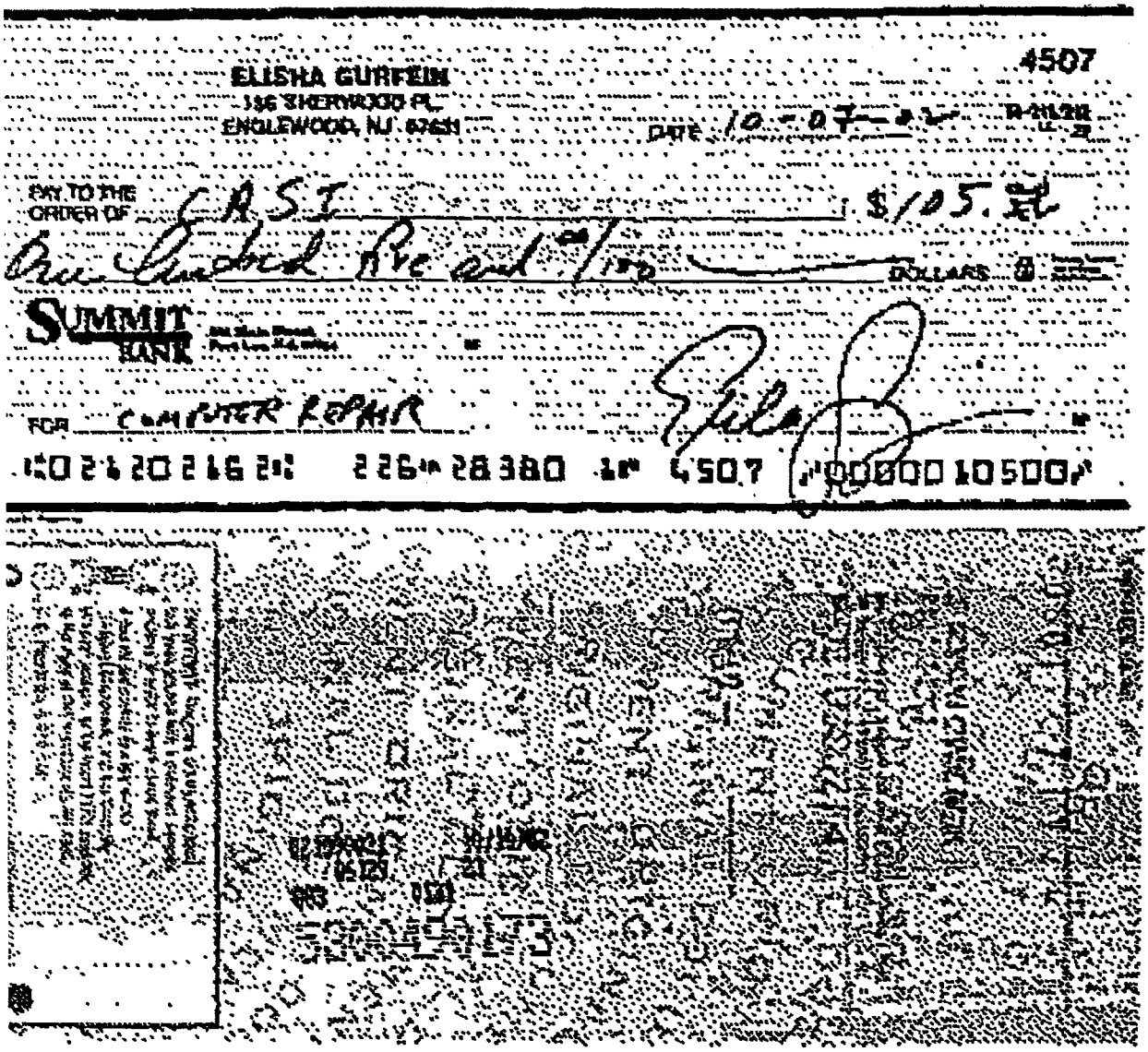
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028018572 Posting date 16-OCT-02



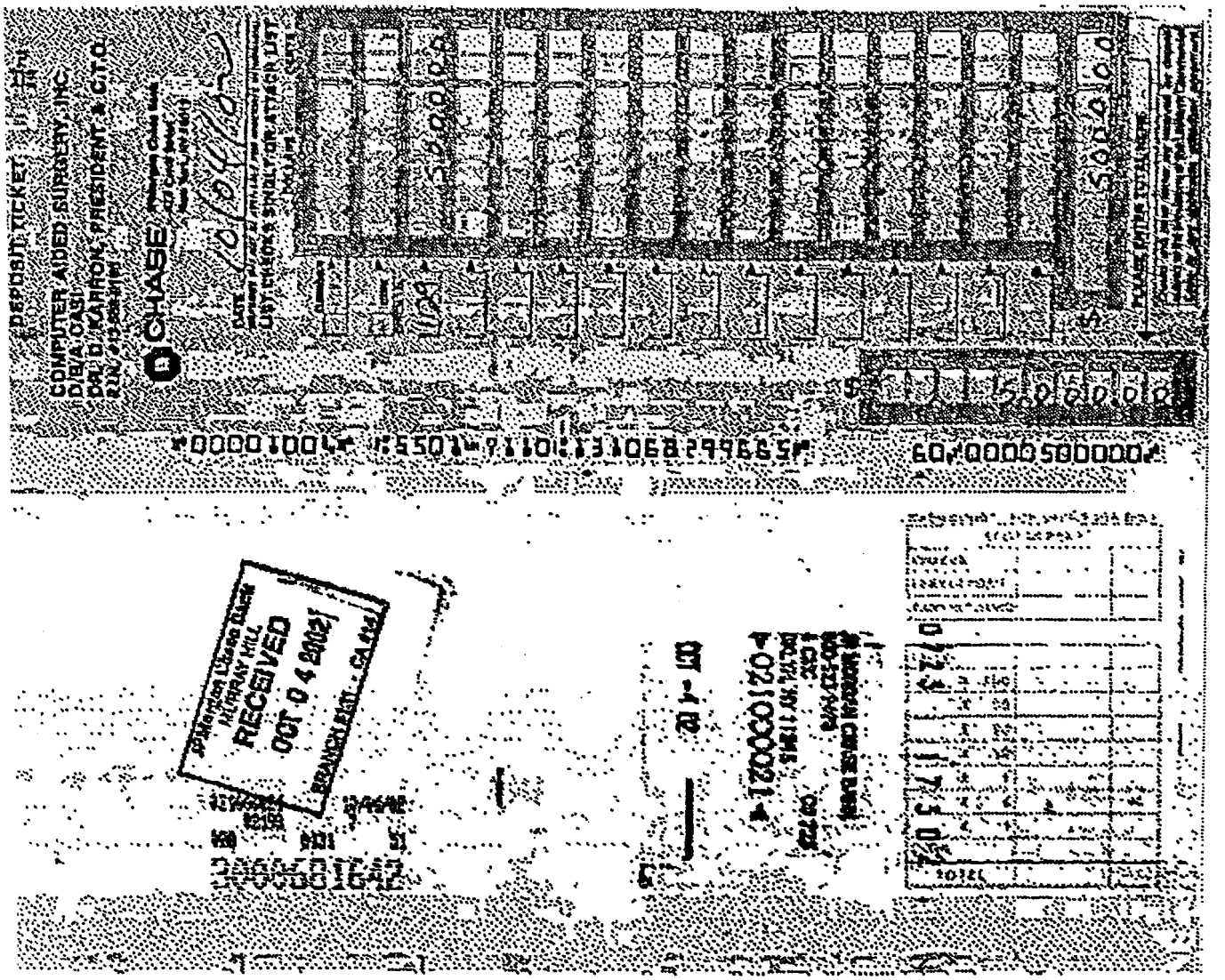
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053490172 Posting date 10-OCT-02



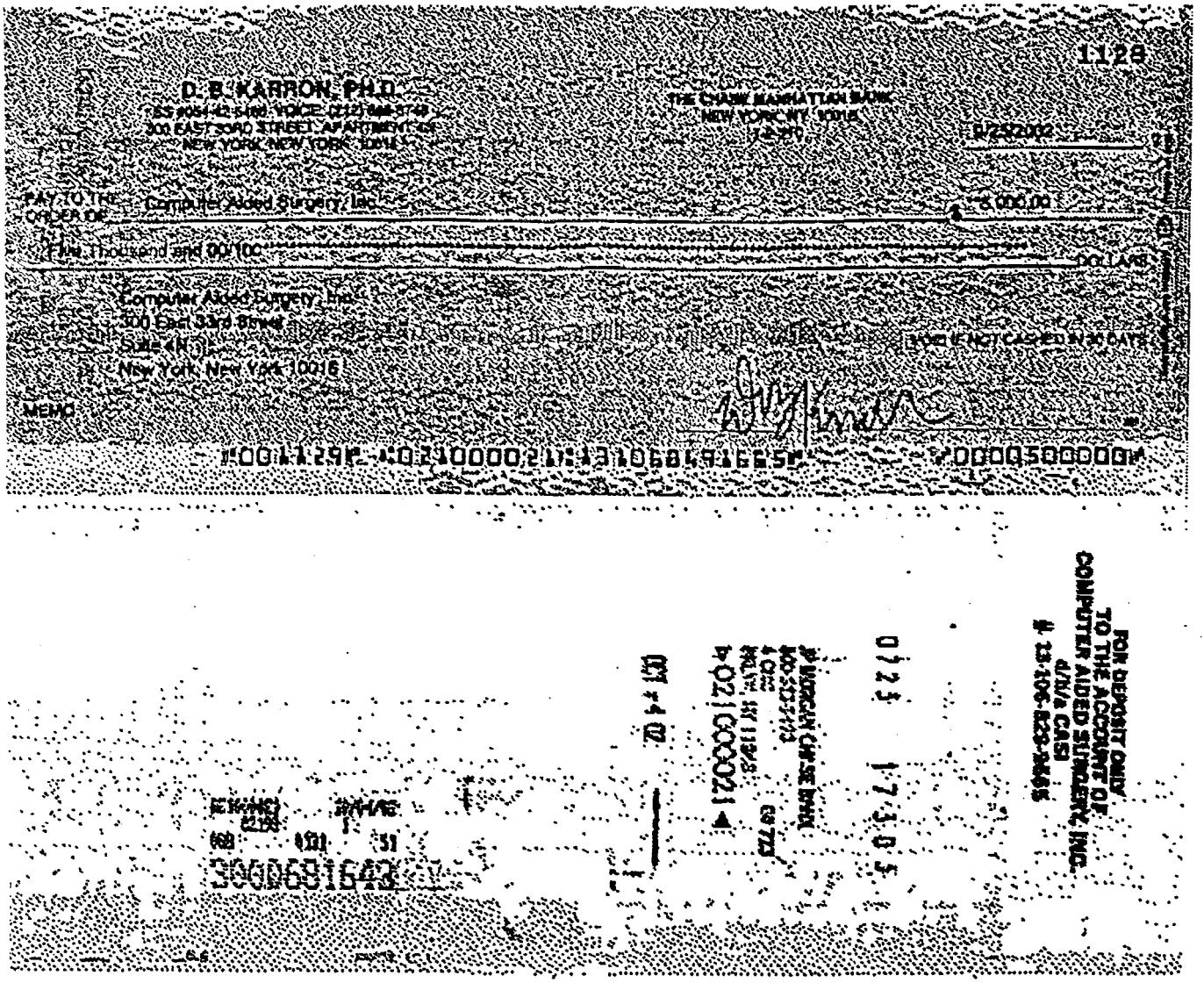
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053490173 Posting date 10-OCT-02



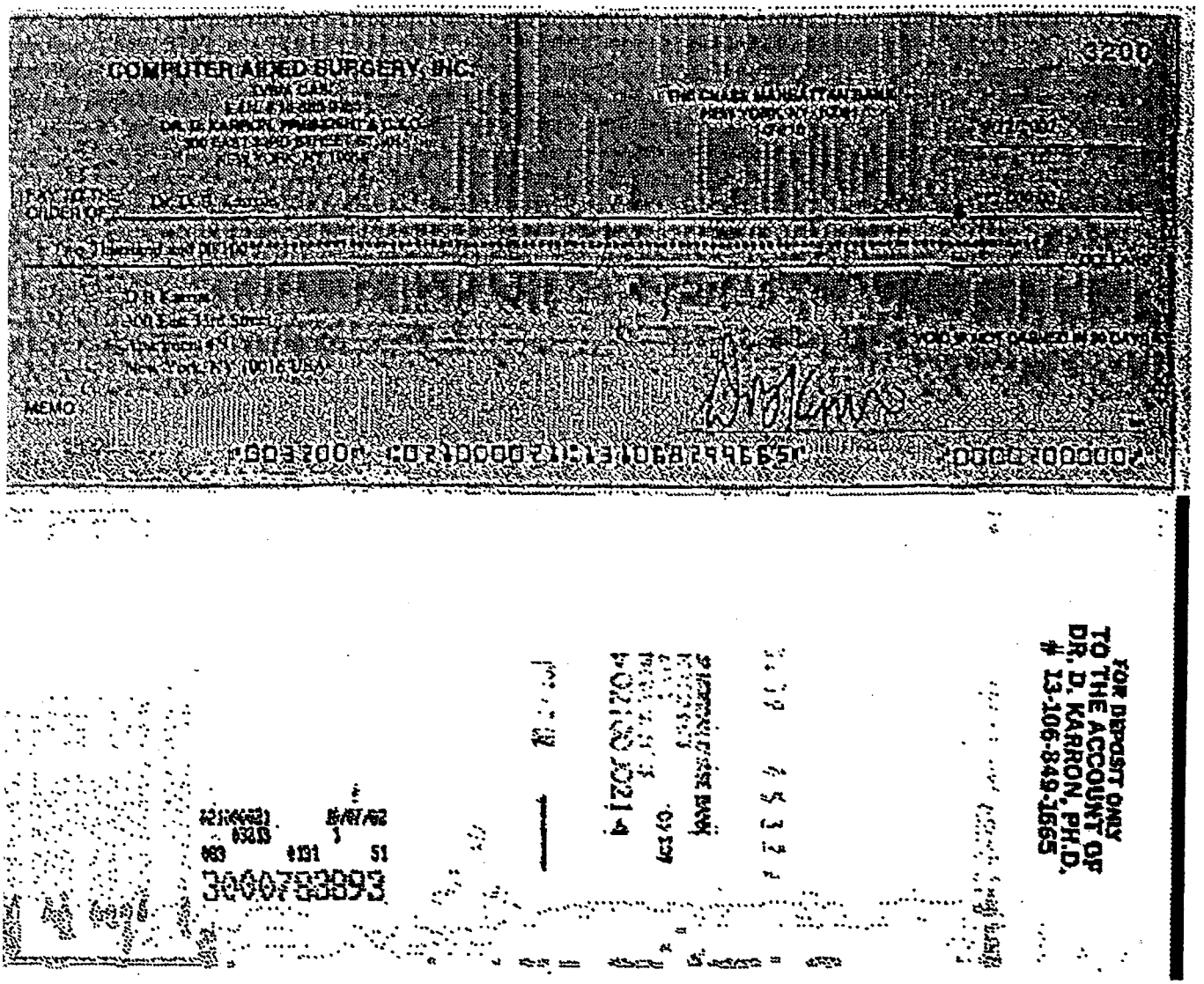
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030681642 Posting date 04-OCT-02



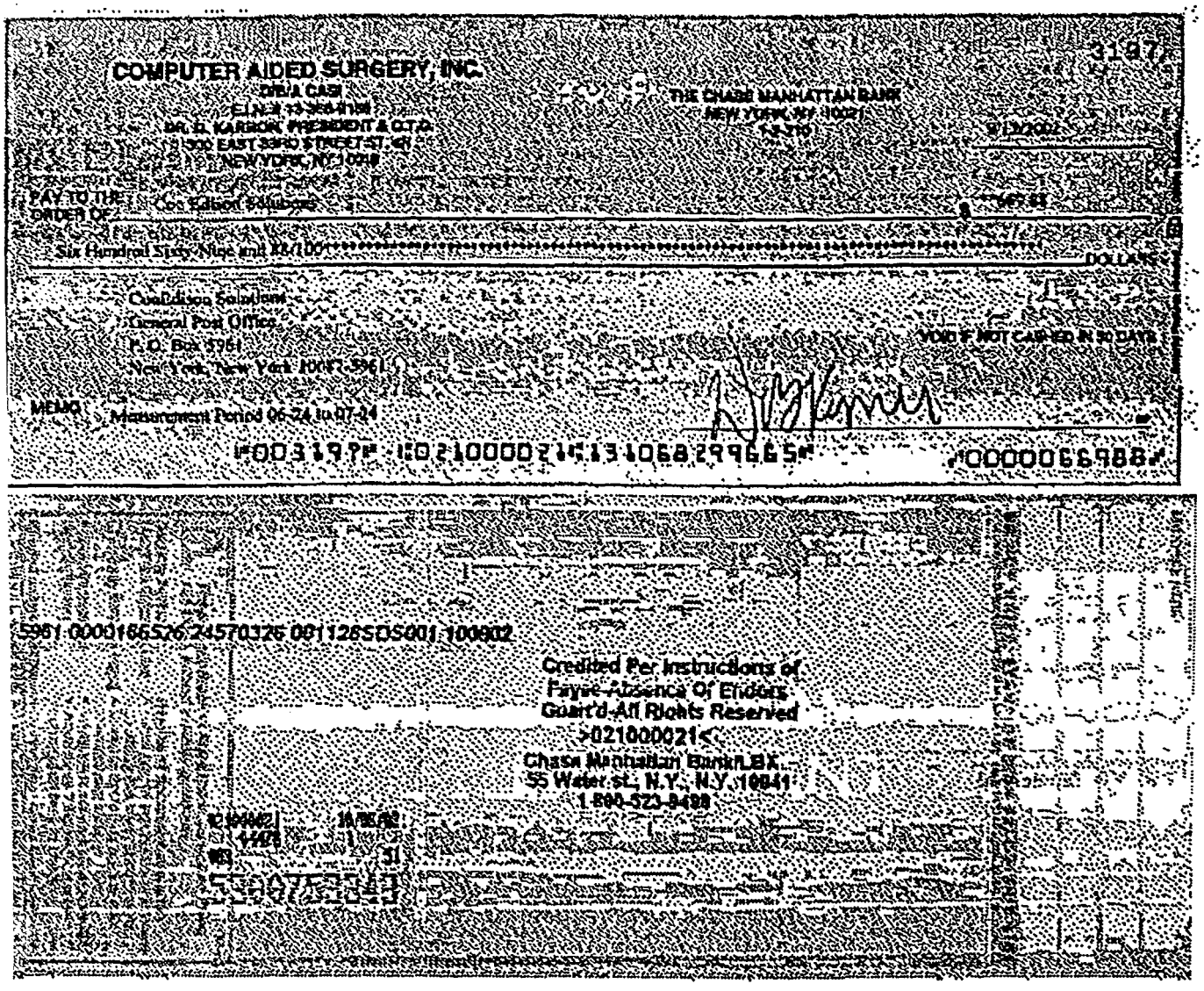
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030681643 Posting date 04-OCT-02



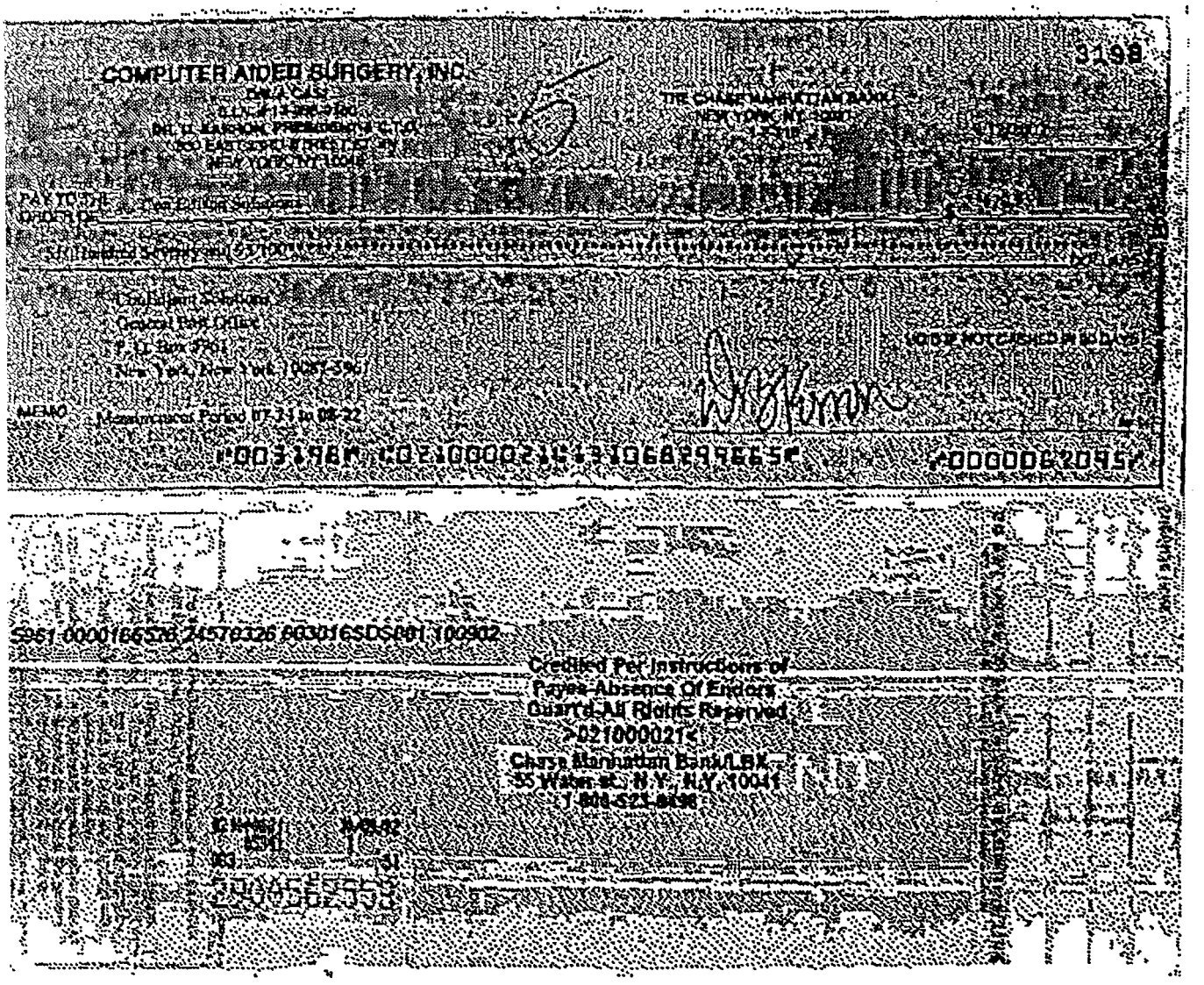
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030783893 Posting date 07-OCT-02



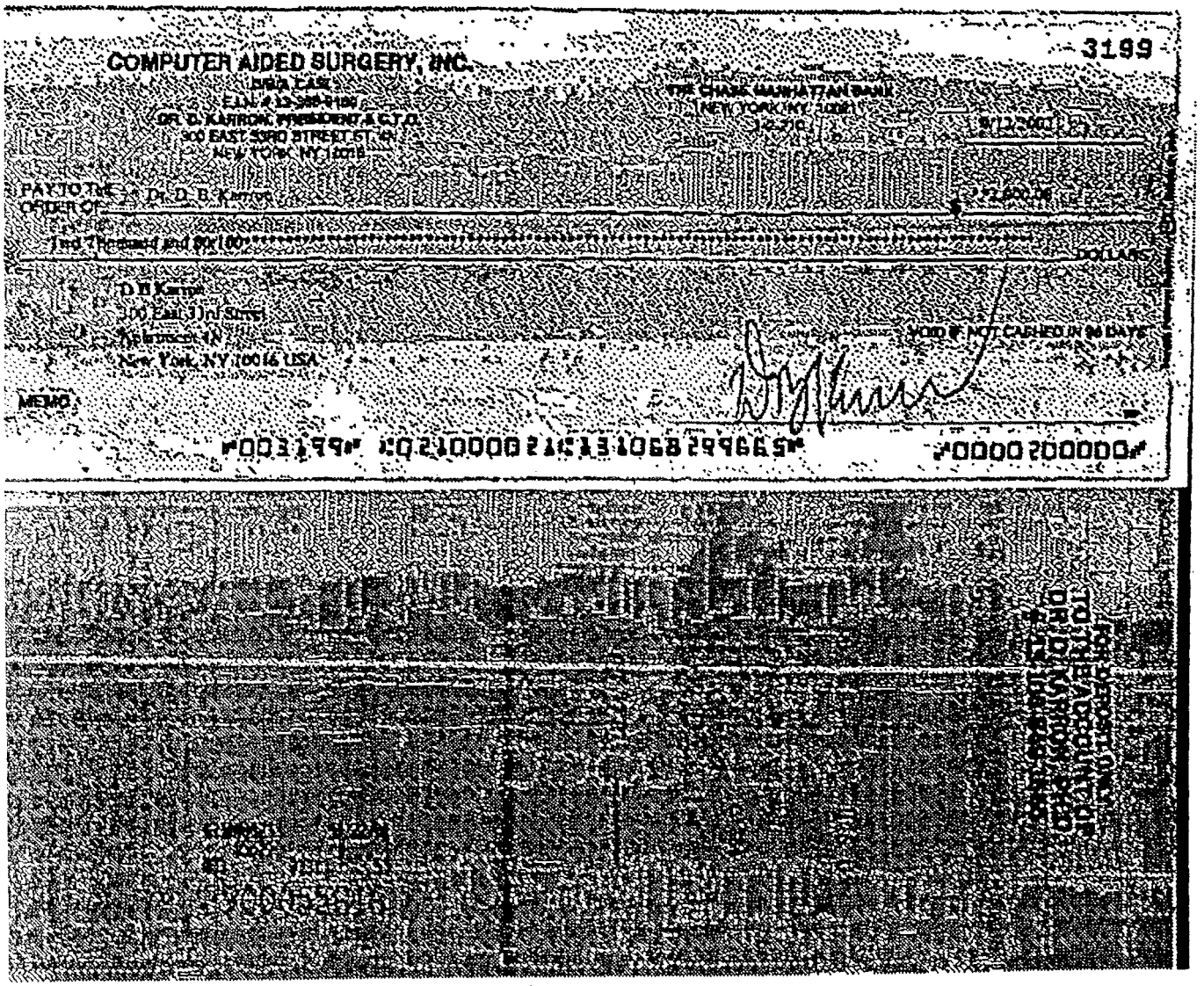
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053753343 Posting date 08-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029562553 Posting date 09-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029055816 Posting date 22-OCT-02



131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 76

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	710.80	5,000.00	5,633.03	77.77
Business Checking 131-0758735-65	25,648.03	77,000.00	91,572.44	11,075.59
Total	**26,358.83**	**82,000.00**	**97,205.47**	**11,153.36**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $39,070.37.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		710.80
Deposits and Credits	1	5,000.00
Withdrawals and Debits	0	0.00
Checks Paid	3	5,633.03
Ending Balance		**77.77**

Deposits and Credits

Date	Description	Amount
11/14	Deposit	5,000.00
Total		**5,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3201	11/13	362.05	3203*	11/13	270.98	3205*	11/20	5,000.00

Total (3 checks) **5,633.03**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/13	77.77	11/14	5,077.77	11/20	77.77

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 10/01 - 10/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	2	$ 3.00	6.00	Check Deposited	4	$ 0.20	0.80
Deposit Ticket	4	$ 0.20	0.80	Check Paid	69	$ 0.20	13.80

Total Itemized Service Charges	21.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**31.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		25,648.03
Deposits and Credits	4	77,000.00
Withdrawals and Debits	2	80.00
Checks Paid	73	91,492.44
Ending Balance		**11,075.59**

Deposits and Credits

Date	Description	Amount
11/06	Asap Grant Pay 110602 110502D0000106	30,000.00
11/13	Asap Grant Pay 111302 111202C0000074	12,000.00
11/20	Deposit	5,000.00
11/20	Asap Grant Pay 112002 111902C0000078	30,000.00
Total		**77,000.00**

Withdrawals and Debits

Date	Description	Amount
11/19	Insufficient Funds Service Fee	50.00
11/19	Insufficient Funds Service Fee	30.00
Total		**80.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10379	11/21	334.00	10544	10/25	139.85	10584	11/06	100.00
10389*	11/07	337.15	10545	10/24	11.72	10585	11/06	100.00
10437*	10/25	1,000.00	10546	10/23	1,346.07	10586	11/06	1,017.84
10487*	10/23	378.33	10547	11/13	1,074.51	10587	11/08	275.46
10500*	11/12	105.00	10548	11/08	413.47	10589*	11/08	17,223.38
10503*	10/29	1,000.00	10549	10/23	649.00	10590	11/14	4,548.60
10504	10/28	10.78	10551*	11/12	1,000.00	10591	11/08	295.00
10510*	10/24	405.12	10552	10/29	549.00	10592	11/18	200.00
10515*	10/28	500.00	10554*	10/23	740.50	10593	11/22	548.45
10516	11/07	1,907.85	10556*	11/06	1,120.93	10594	11/20	1,792.30
10522*	10/25	350.25	10562*	11/13	55.29	10602*	11/18	852.76
10524*	10/23	157.23	10567*	11/07	1,270.29	10603	11/22	218.10
10528*	10/25	39.64	10568	11/04	1,042.64	10605*	11/19	626.42
10529	10/25	2,500.00	10569	11/06	9,621.61	10606	11/19	1,118.86
10530	10/25	706.98	10570	11/07	447.85	10607	11/19	513.36
10531	10/25	40.52	10573*	11/14	48.19	10608	11/20	8,205.04
10532	11/12	3,500.00	10574	11/18	28.60	10610*	11/22	2,169.16
10533	11/08	115.17	10575	11/14	12.75	10611	11/19	100.00
10535*	10/25	113.99	10577*	11/14	25.83	10612	11/19	100.00
10536	11/12	112.00	10578	11/14	1.50	10613	11/19	1,500.00
10537	10/23	37.72	10579	11/12	19.75	10614	11/15	4,530.38
10538	10/25	500.00	10580	11/08	47.48	10618*	11/22	40.52
10539	11/05	1,000.00	10581	11/13	229.40	10619	11/20	9,621.62
10541*	11/01	352.60	10582	11/06	300.00			
10543*	11/20	15.00	10583	11/18	79.63			

Total (73 checks) **91,492.44**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

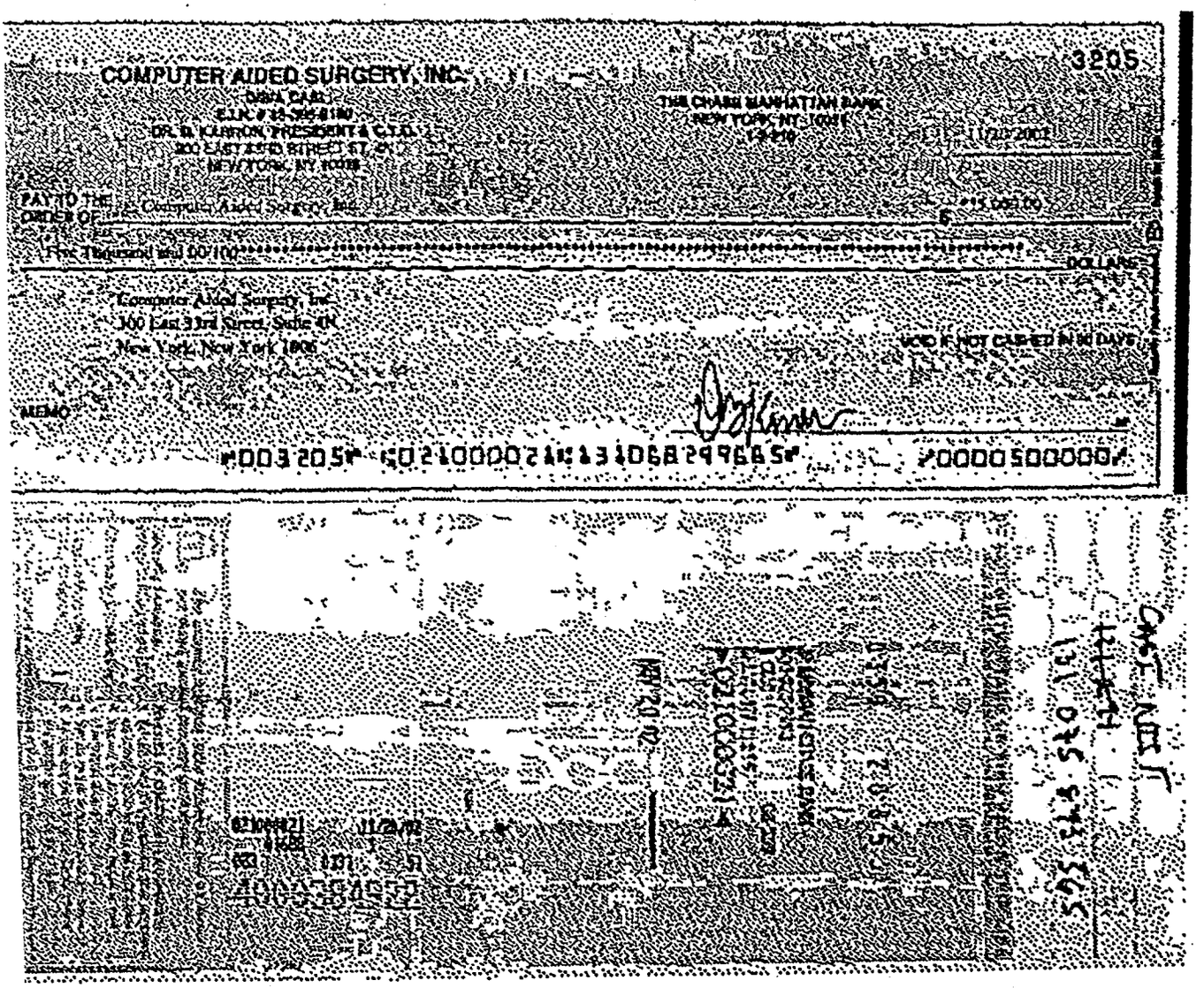
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

10/23	22,339.18	11/05	12,076.09	11/15	4,219.41
10/24	21,922.34	11/06	29,815.71	11/18	3,058.42
10/25	16,531.11	11/07	25,852.57	11/19	980.22 -
10/28	16,020.33	11/08	7,482.61	11/20	14,385.82
10/29	14,471.33	11/12	2,745.86	11/21	14,051.82
11/01	14,118.73	11/13	13,386.66	11/22	11,075.59
11/04	13,076.09	11/14	8,749.79		

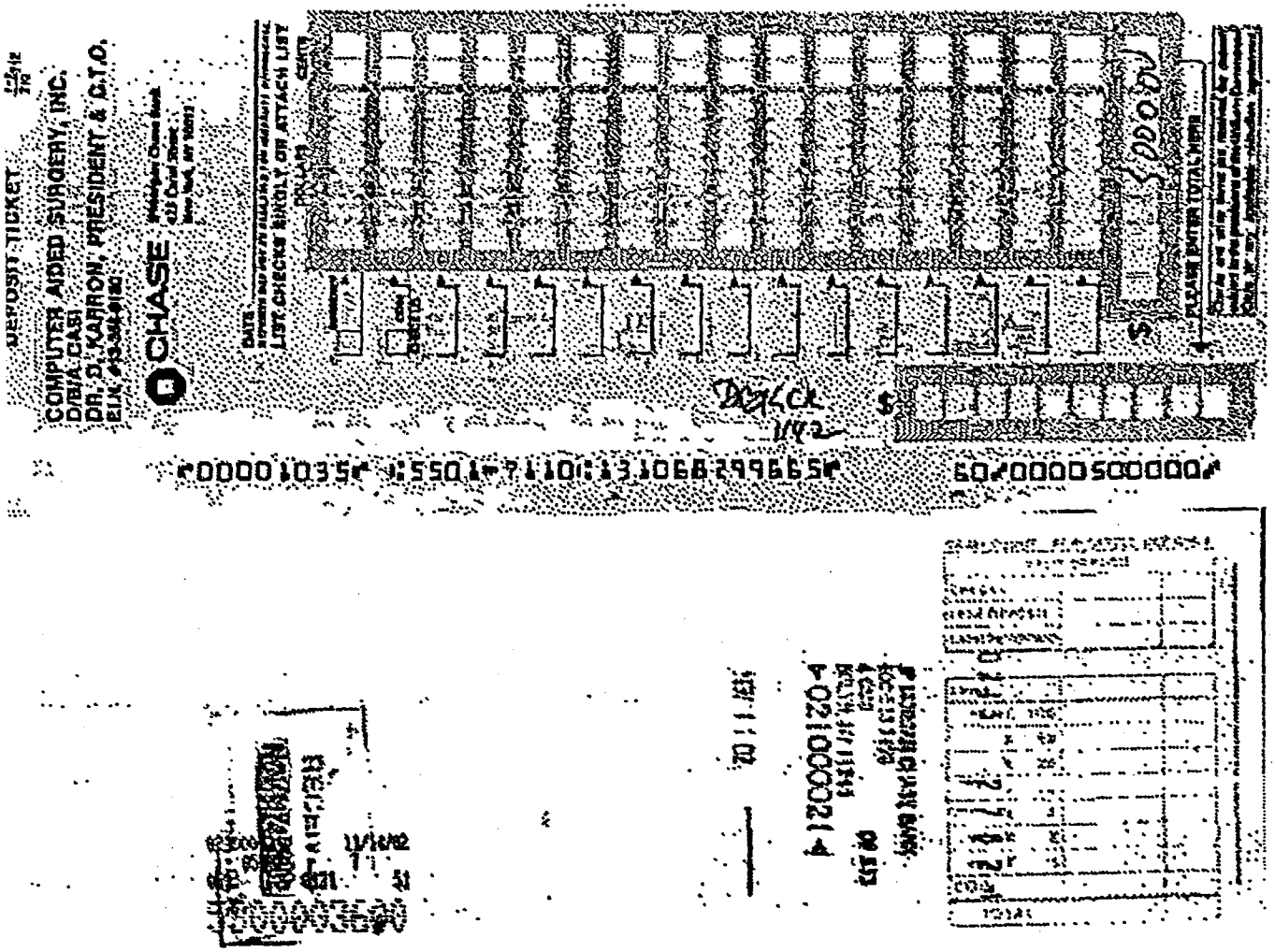
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

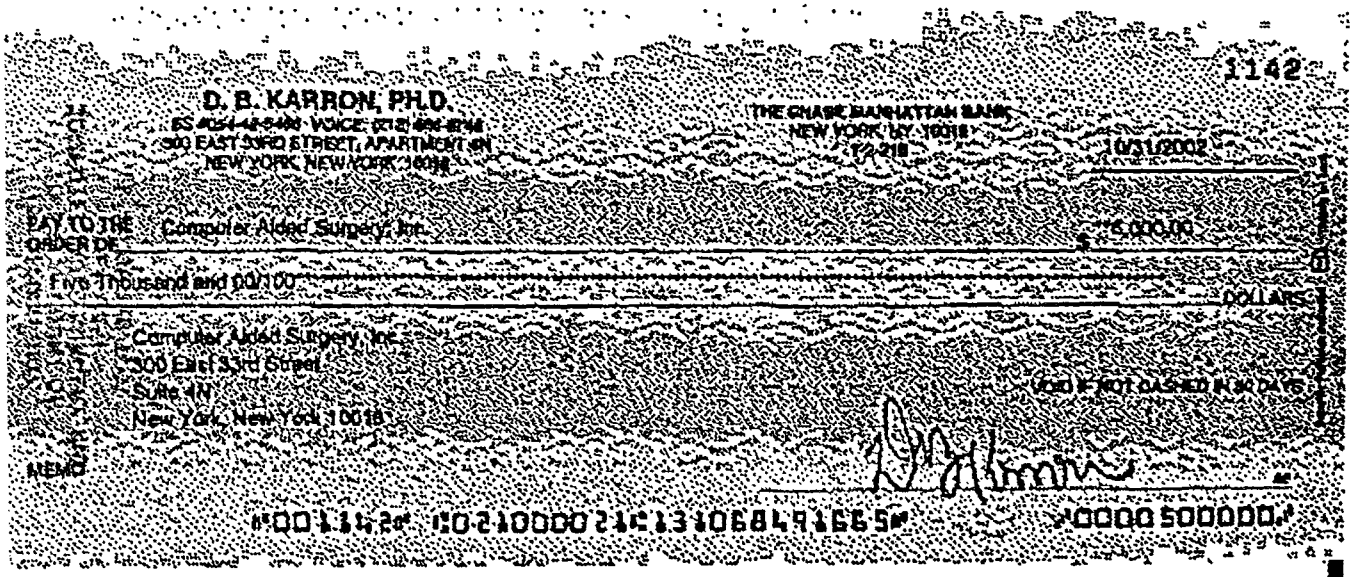
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040384922 Posting date 20-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053003600 Posting date 14-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053003601 Posting date 14-NOV-02



1142

D. B. KARRON, PH.D.
65 [illegible] VOICE: (212) [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
10-218

10/31/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **5,000.00

Five Thousand and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

VOID IF NOT CASHED IN [illegible] DAYS

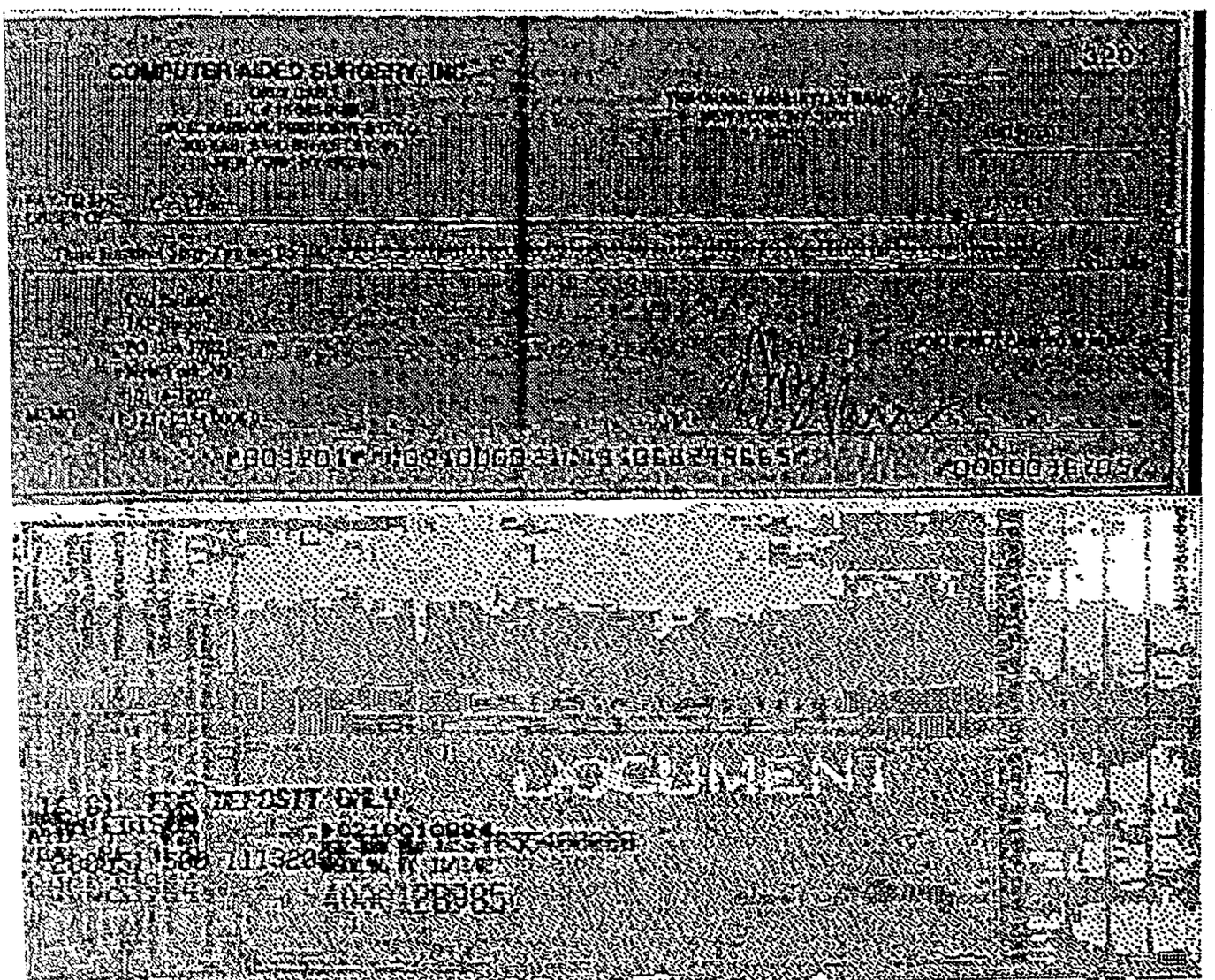
MEMO

⑈001142⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈0000500000⑈

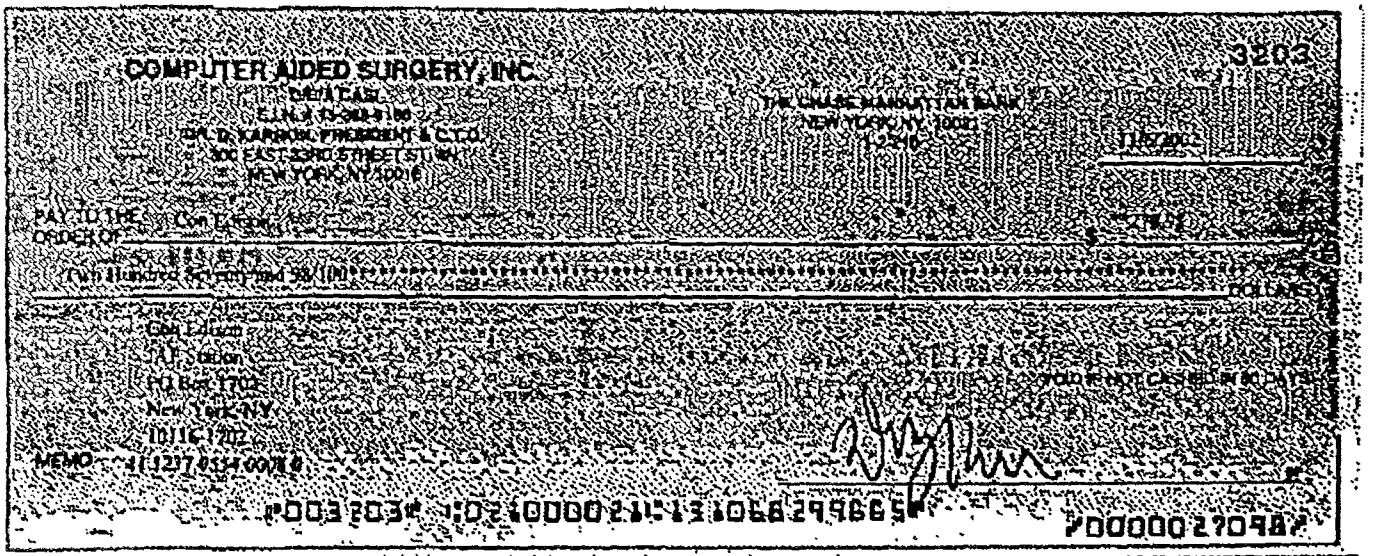
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-105-929-9665

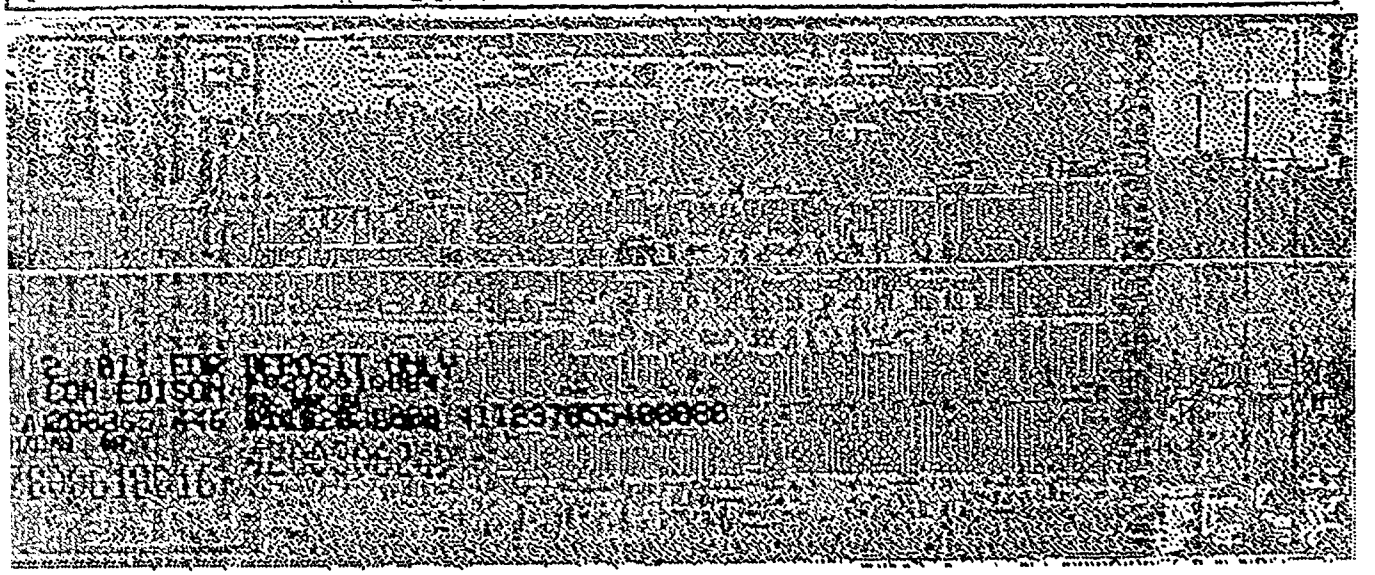
[illegible]
[illegible]
[illegible]

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0070023944 Posting date 13-NOV-02

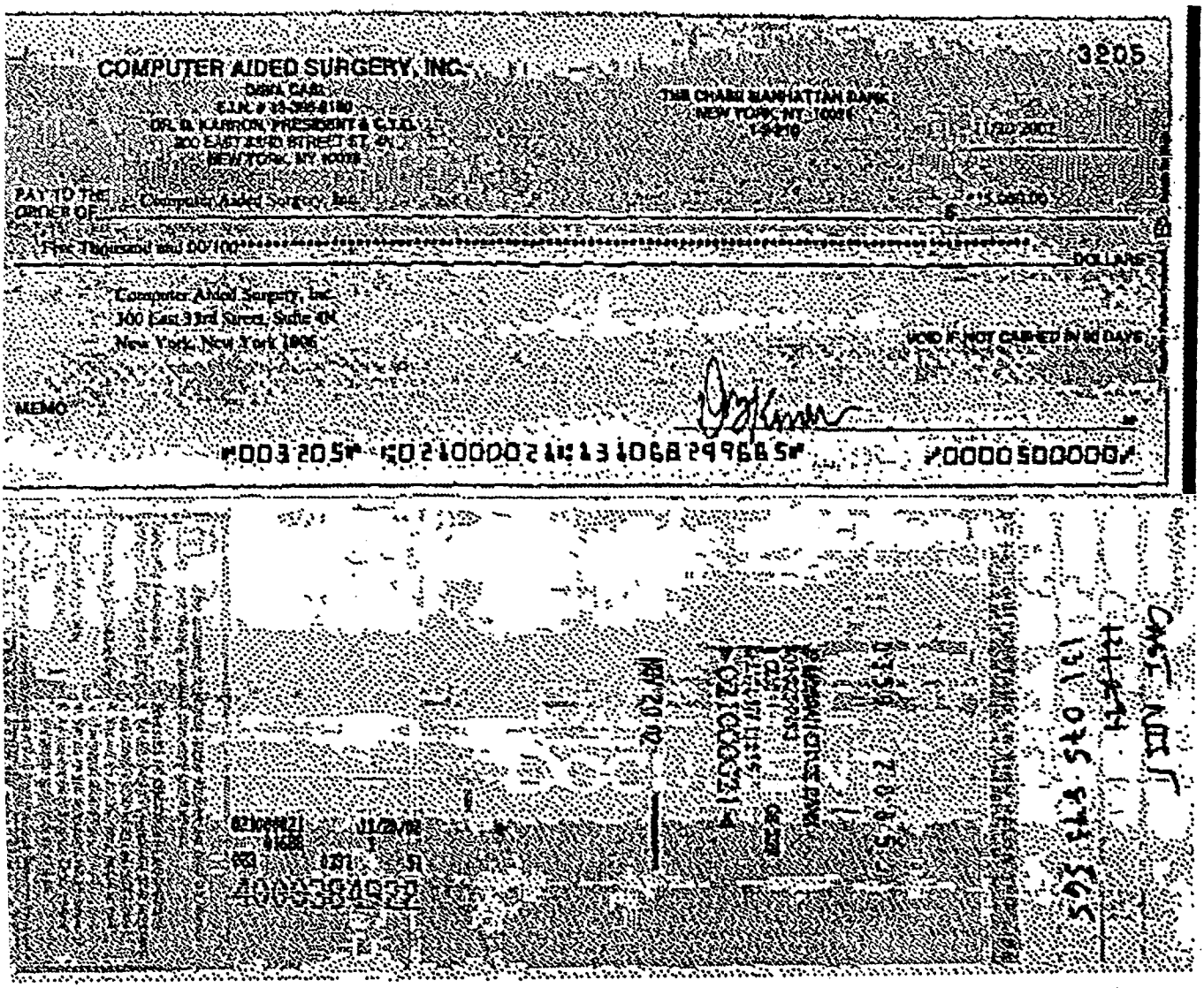


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012898878 Posting date 13-NOV-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040384922 Posting date 20-NOV-02



November 23 - December 20, 2002

131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 52

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	77.77	7,500.00	5,739.65	1,838.12
Business Checking 131-0758735-65	11,075.59	69,824.10	61,156.97	19,742.72
Total	**11,153.36**	**77,324.10**	**66,896.62**	**21,580.84**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in November totaled $12,406.53.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		77.77
Deposits and Credits	3	7,500.00
Withdrawals and Debits	4	5,739.65
Checks Paid	0	0.00
Ending Balance		**1,838.12**

Deposits and Credits

Date	*Description*	*Amount*
12/04	Deposit	2,500.00
12/10	Deposit	2,500.00
12/12	Deposit	2,500.00
	Total	**7,500.00**

Withdrawals and Debits

Date	*Description*	*Amount*
12/02	Analysis Fee For The Month Of November	39.65
12/12	Transfer To Chk # 131-0758735-65	5,000.00
12/20	Online Bnkg Trnsf To Chk # 131-0758735-65 030322	600.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued) — Account # 131-0682996-65 — Computer Aided Surgery Inc

Withdrawals and Debits

Date	Description	Amount
12/20	Online Bnkg Trnsf To Chk # 131-0758735-65 041765	100.00
	Total	**5,739.6**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
12/02	38.12	12/10	5,038.12	12/20	1,838.12		
12/04	2,538.12	12/12	2,538.12				

Analysis Fee Explanation

An Analysis Fee of $39.65 was charged to your account on 12/02 based on your activity and balances during the period 11/01 - 11/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 11/01 - 11/30, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Chase Chk Cashed	4	$ 3.00	12.00
Deposit Ticket	2	$ 0.20	0.40	Check Paid	68	$ 0.20	13.60

Total Itemized Service Charges	26.40
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	56.40
Less Earnings Credit on $ 11,165.87 of combined checking average collected balances	16.75
Analysis Fee for November	**39.65**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking — Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		11,075.59
Deposits and Credits	9	69,824.10
Withdrawals and Debits	1	135.00
Checks Paid	52	61,021.97
Ending Balance		**19,742.72**

Deposits and Credits

	Description	Amount
12/5	Overdraft Fee Adjustment	30.00
12/6	Asap Grant Pay 112602 112502D0000126	10,000.00
12/2	Asap Grant Pay 120202 112902C0000051	20,000.00
12/2	Overdraft Fee Adjustment	135.00
12/2	Transfer From Chk # 131-0682996-65	5,000.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking *(continued)*

Account # 131-0758735-65 — Computer Aided Surgery Inc

Deposits and Credits

Date	Description	Amount
12/13	Asap Grant Pay 121302 121202D0000126	30,000.00
12/17	Deposit	3,959.10
12/20	Online Bnkg Trnsf Fr Chk # 131-0682996-65 030322	600.00
12/20	Online Bnkg Trnsf Fr Chk # 131-0682996-65 041765	100.00
	Total	**69,824.10**

Withdrawals and Debits

Date	Description	Amount
12/11	Insufficient Funds Service Fee	135.00
	Total	**135.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10494	12/11	300.00	10627	11/29	175.11	10648	12/18	100.00
10502*	12/11	300.00	10628	11/27	490.00	10649	12/18	100.00
10534*	12/11	161.00	10629	12/02	1,847.77	10650	12/10	7,920.14
10572*	11/25	39.08	10630	12/02	1.30	10651	12/12	2,204.41
10595*	11/26	1,900.00	10632*	12/11	503.00	10652	12/11	2,230.00
10597*	11/25	729.07	10633	12/04	1,906.93	10653	12/18	11.28
10598	11/25	1,004.99	10634	12/05	464.48	10654	12/18	2,636.00
10599	11/29	112.00	10636*	11/27	1,680.00	10655	12/16	3,063.18
10600	11/27	1,072.50	10637	12/12	493.95	10657*	12/19	505.50
10601	11/27	146.07	10638	12/03	1,000.00	10672*	12/20	275.31
10615*	12/11	803.48	10639	12/13	3,735.18	10678*	12/20	109.13
10616	12/11	375.00	10641*	11/25	606.90	10681*	12/18	1,352.76
10617	11/26	41.62	10642	12/04	9,621.61	10682	12/19	425.11
10620*	11/25	100.00	10643	12/10	523.10	10683	12/18	758.78
10621	12/02	3.50	10644	12/05	1,212.62	10684	12/18	602.16
10622	12/05	107.70	10645	12/03	896.47	10686*	12/18	1,766.66
10623	12/11	2,500.00	10646	12/02	1,162.89			
10626*	12/16	194.23	10647	12/03	750.00			

** indicates gap in check sequence*

Total (52 checks) **61,021.97**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
11/25	8,625.55	12/03	27,346.32	12/12	718.90	12/19	19,427.16
11/26	16,683.93	12/04	15,817.78	12/13	26,983.72	12/20	19,742.72
11/27	13,295.36	12/05	14,032.98	12/16	23,726.31		
11/29	13,008.25	12/10	5,589.74	12/17	27,685.41		
12/02	29,992.79	12/11	1,717.74 -	12/18	20,357.77		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured to the extent permitted by law. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

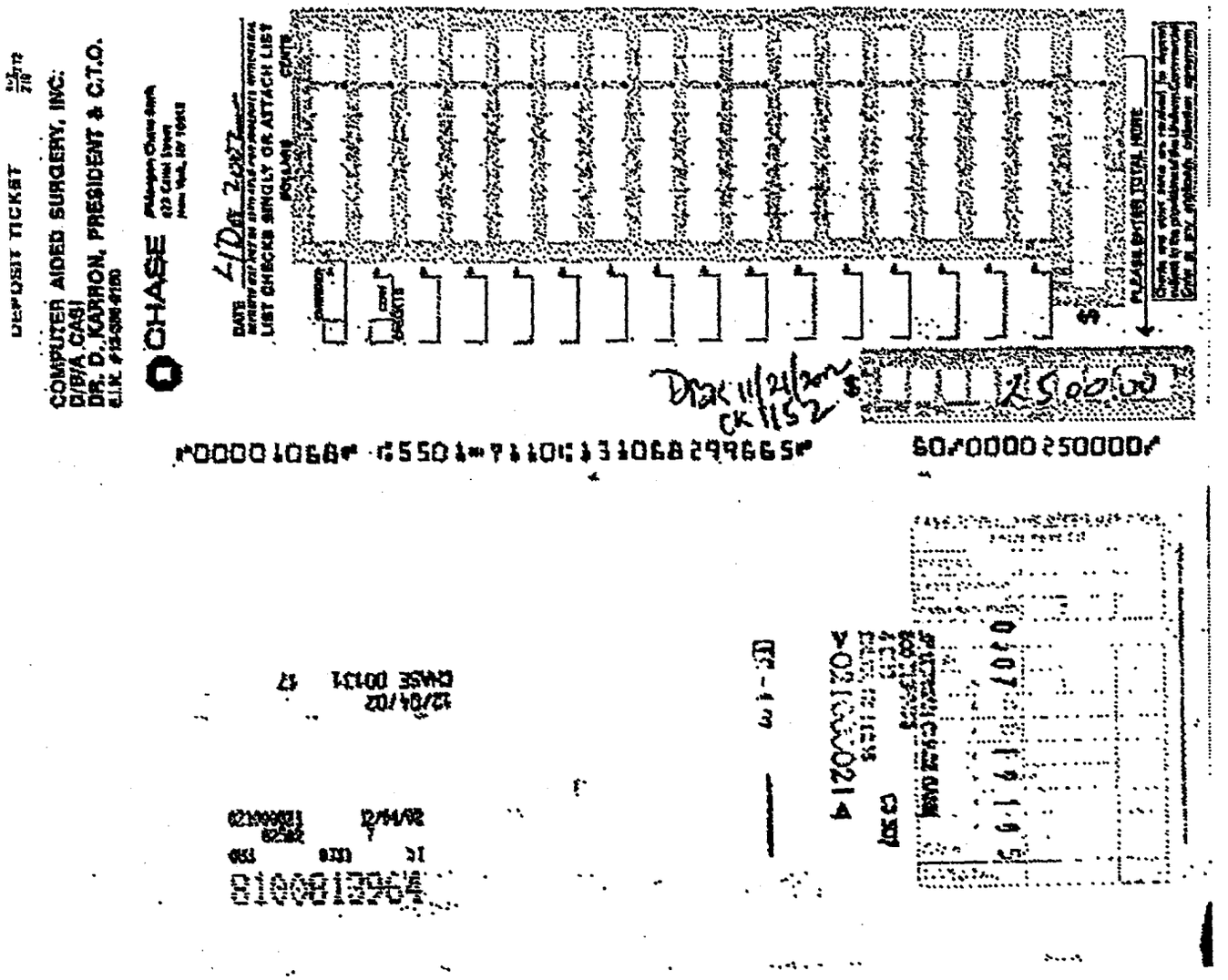
If you have any questions about your accounts, call the customer service number on the front of your statement

SMALL BUSINESS COMMERCIAL INSURANCE Computer Aided Surgery Inc

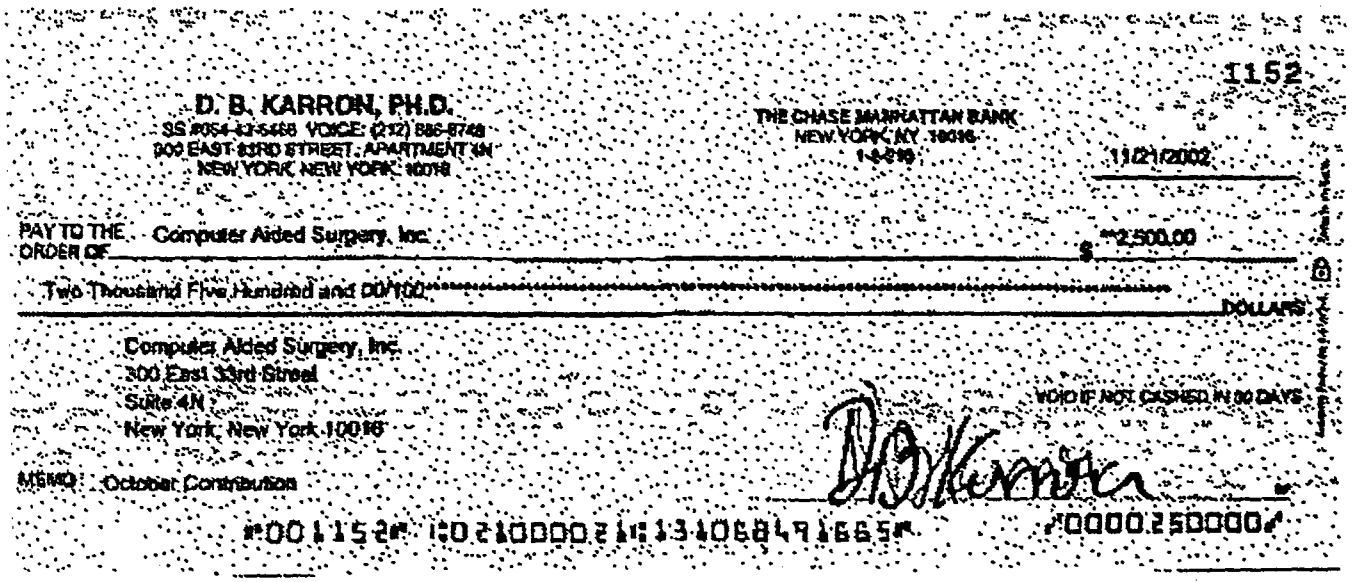
Whether you're starting a new business or managing an established one, you'll want to consider protecting your investment. Commercial insurance includes umbrella liability, workers compensation, commercial auto and business owners policies. Now, the Small Business Team at Chase brings you InsureZone, an independent insurance broker who offers multiple quotes from A rated carriers to help you find the right coverage for your business at a competitive price. Call 1-866-736-4629 or visit www.chaseinsure.com/iz4663.

THE SMALL BUSINESS TEAM AT CHASE SM

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0081813964 Posting date 04-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0081813965 Posting date 04-DEC-02



1152

D. B. KARRON, PH.D.
SS #054-43-5468 VOICE: (212) 886-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-4210

11/21/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **2,500.00

Two Thousand Five Hundred and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

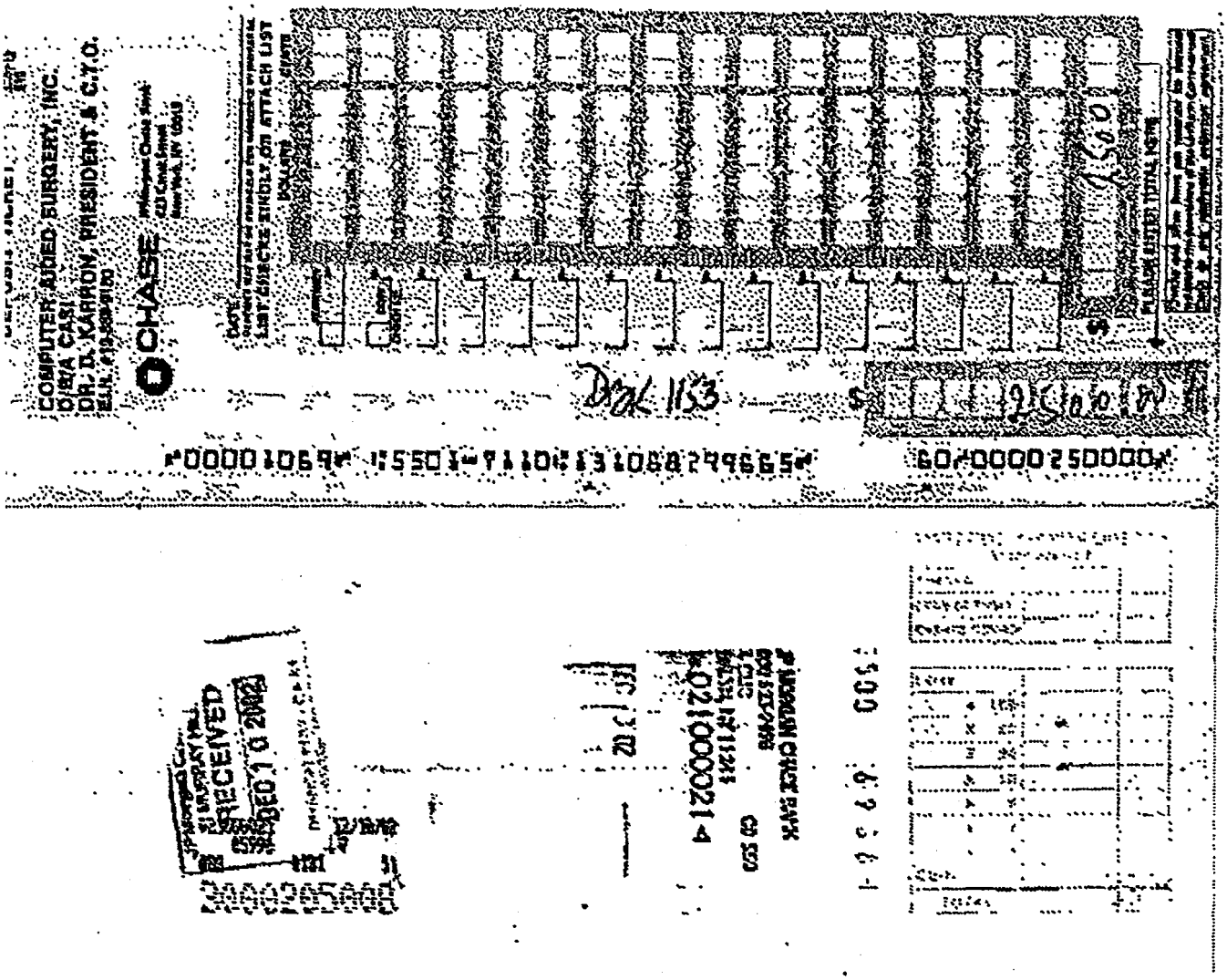
VOID IF NOT CASHED IN 90 DAYS

MEMO October Contribution

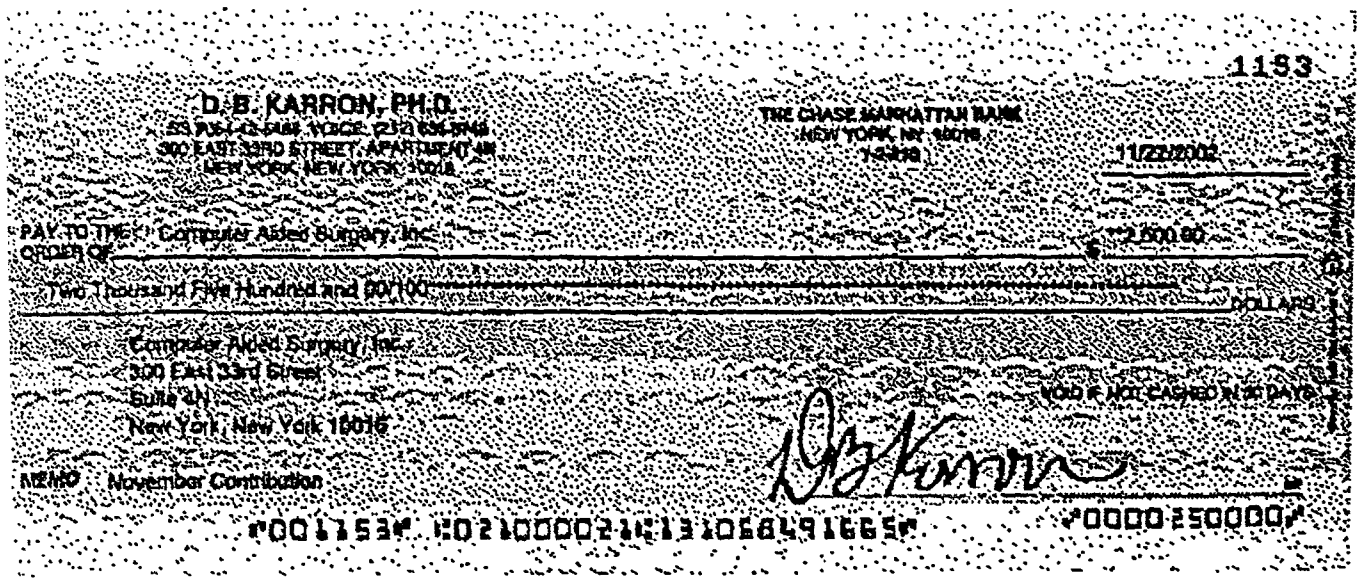
D B Karron

⑈001152⑈ ⑆021042104⑆ 13406849⑈665⑈ ⑈0002500000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030205008 Posting date 10-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030205009 Posting date 10-DEC-02



1153

D.B. KARRON, PH.D.
[illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2/310

11/22/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **2,500.00

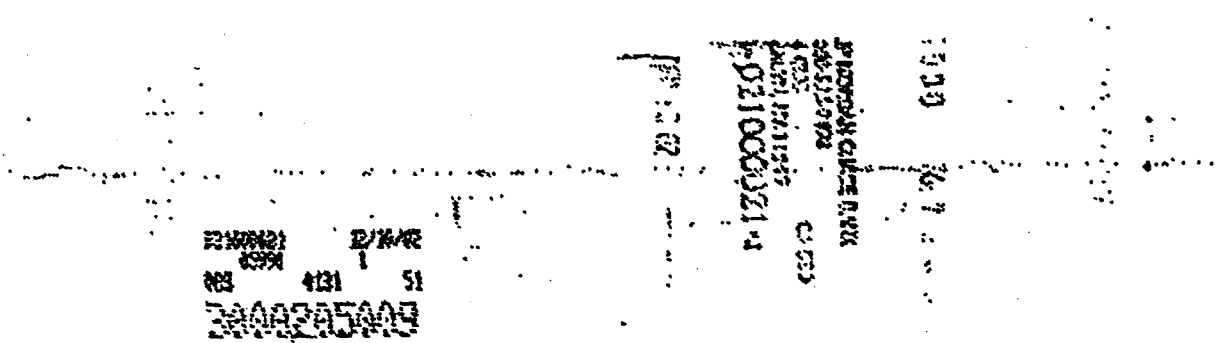
Two Thousand Five Hundred and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

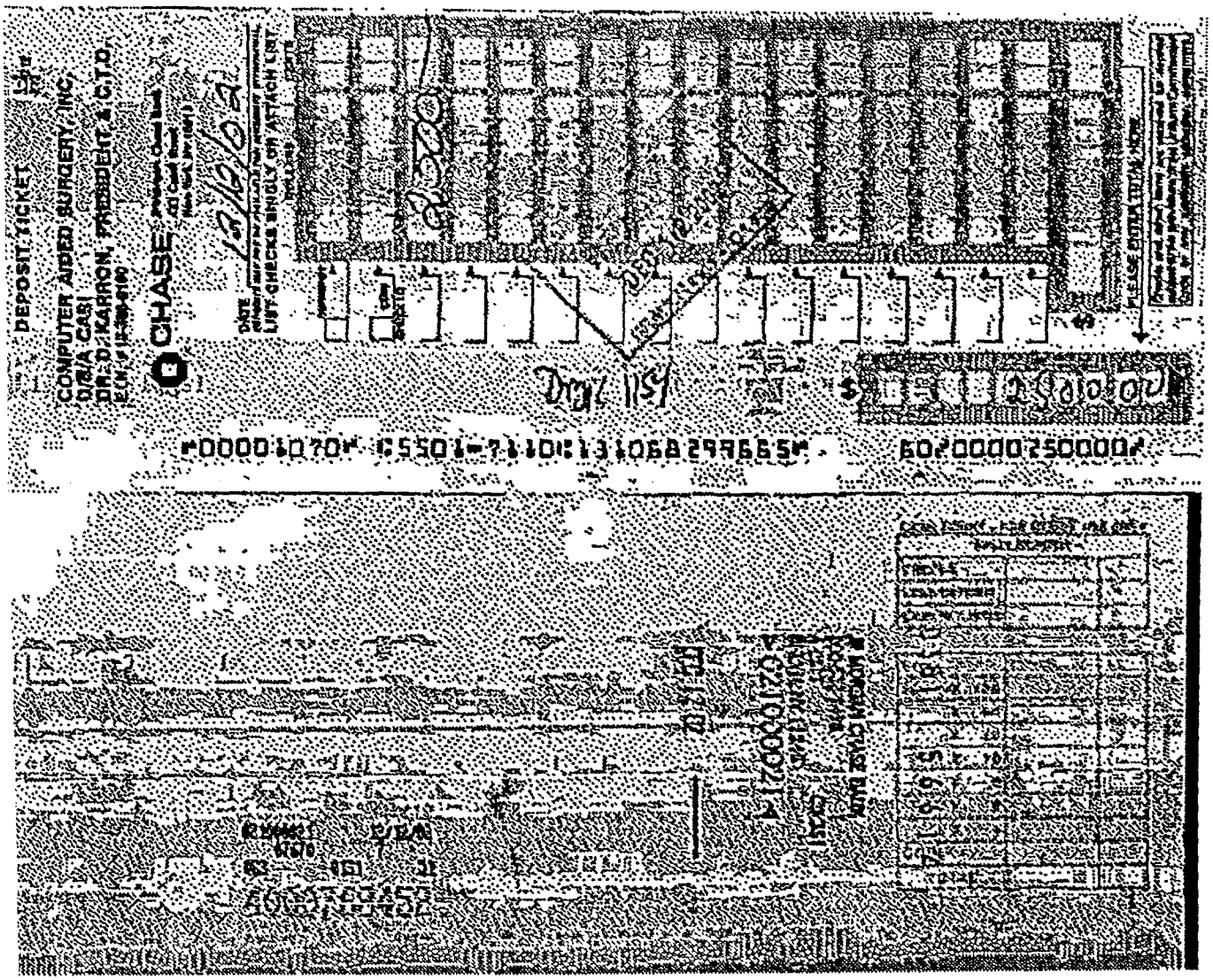
VOID IF NOT CASHED IN 90 DAYS

MEMO November Contribution

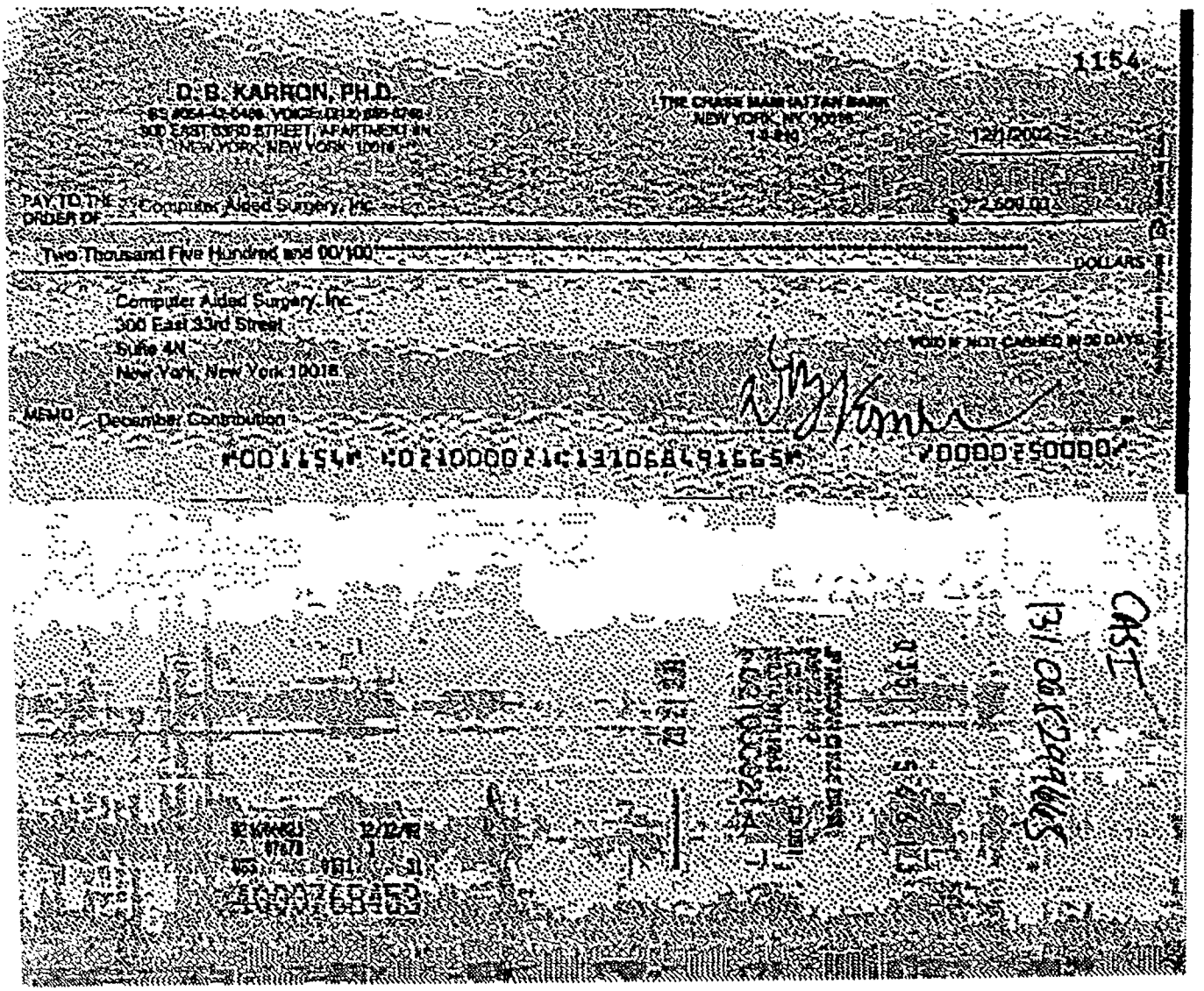
⑈001153⑈ ⑆021000021⑆13105649⑈1665⑈ ⑈0000250000⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040768452 Posting date 12-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040768453 Posting date 12-DEC-02



131-00131-B015-00131- -023-5-02-3CA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 77

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,838.12	2,077.68	1,269.60	2,646.20
Business Checking 131-0758735-65	19,742.72	69,000.00	62,103.76	26,638.96
Total	**21,580.84**	**71,077.68**	**63,373.36**	**29,285.16**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in December totaled $19,713.12.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		1,838.12
Deposits and Credits	2	2,077.68
Withdrawals and Debits	2	1,003.56
Checks Paid	1	266.04
Ending Balance		**2,646.20**

Deposits and Credits

Date	*Description*	*Amount*
12/30	Deposit	77.68
01/23	Deposit	2,000.00
	Total	**2,077.68**

Withdrawals and Debits

Date	*Description*	*Amount*
12/31	Online Bnkg Trnsf To Chk # 131-0758735-65 370726	1,000.00
01/02	Analysis Fee For The Month Of December	3.56
	Total	**1,003.56**

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3206	01/02	266.04						

* indicates gap in check sequence

Total (1 check) **266.0**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
12/30	1,915.80	12/31	915.80	01/02	646.20	01/23	2,646.20

Analysis Fee Explanation

An Analysis Fee of $3.56 was charged to your account on 01/02 based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 12/01 - 12/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	60	$ 0.20	12.00

Total Itemized Service Charges	20.00
Monthly Maintenance Charge	10.00
Total Charges Before Earnings Credit	30.00
Less Earnings Credit on $ 17,625.70 of combined checking average collected balances	26.44
Analysis Fee for December	**3.56**

With combined Business Banking balances of $40,000.00 or more, you will avoid the monthly maintenance charge.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		19,742.72
Deposits and Credits	4	69,000.00
Withdrawals and Debits	2	2,935.20
Checks Paid	76	59,168.56
Ending Balance		**26,638.96**

Deposits and Credits

Date	Description	Amount
2/31	Online Bnkg Trnsf Fr Chk # 131-0682996-65 370726	1,000.00
2/31	Asap Grant Pay 123102 123002C0000074	20,000.00
1/10	Asap Grant Pay 011003 010903C0000080	20,000.00
1/22	Asap Grant Pay 012203 012103D0000118	28,000.00
	Total	**69,000.00**

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Withdrawals and Debits

Date	Description	Amount
12/30	American Express Elec Remit 123002 021228060348770	1,450.30
01/13	American Express Elec Remit 011303 030111060721631	1,484.90
	Total	**2,935.20**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10624	12/24	500.00	10691*	12/31	100.00	10723	01/10	18.01
10625	01/13	3,727.40	10692	01/13	494.00	10724	01/17	79.10
10640*	01/13	5,000.00	10694*	01/09	224.00	10725	01/17	222.41
10656*	12/26	250.00	10695	01/10	466.66	10726	01/21	13.69
10658*	12/23	100.00	10697*	01/13	136.33	10727	01/21	11.00
10659	12/23	100.00	10698	12/31	5,328.98	10728	01/13	397.00
10660	12/31	100.79	10700*	01/13	438.00	10729	01/21	457.00
10662*	12/30	41.70	10701	12/31	1,175.53	10730	01/21	1,000.00
10663	12/30	336.48	10702	01/06	100.00	10731	01/13	395.00
10664	12/31	641.62	10703	01/06	100.00	10733*	01/22	48.96
10665	01/13	540.00	10704	01/06	100.00	10734	01/21	12.50
10666	01/02	197.14	10706*	01/09	493.95	10735	01/21	24.35
10667	12/31	60.00	10707	01/08	40.52	10736	01/15	441.10
10668	12/31	40.70	10708	01/07	724.00	10737	01/13	550.00
10669	12/23	392.00	10709	01/07	1,368.12	10740*	01/17	698.53
10670	01/02	14.14	10710	01/06	91.80	10741	01/17	487.52
10671	12/31	1,040.00	10711	01/21	2,054.00	10742	01/10	740.14
10673*	01/02	1,000.00	10713*	01/13	632.00	10743	01/10	3,063.18
10674	01/10	1,950.00	10714	01/13	1,185.00	10744	01/22	165.33
10676*	12/31	20.04	10715	01/21	2,411.42	10745	01/15	864.22
10677	12/23	79.98	10717*	01/15	1,037.06	10746	01/23	1,071.36
10679*	12/24	501.00	10718	01/21	9.14	10749*	01/23	1,541.29
10680	12/24	1,283.92	10719	01/22	90.29	10750	01/23	1,928.47
10687*	12/30	1,352.76	10720	01/10	374.99	10752*	01/23	2,812.37
10688	12/30	3,063.17	10721	01/09	33.54			
10689	01/02	543.52	10722	01/22	40.34			
						Total (76 checks)		**59,168.56**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
12/23	19,070.74	01/02	21,028.95	01/10	31,140.04	01/22	33,992.45
12/24	16,785.82	01/06	20,637.15	01/13	16,160.41	01/23	26,638.96
12/26	16,535.82	01/07	18,545.03	01/15	13,818.03		
12/30	10,291.41	01/08	18,504.51	01/17	12,330.47		
12/31	22,783.75	01/09	17,753.02	01/21	6,337.37		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured to the extent permitted by law. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	−	
E. BALANCE (should equal your checkbook balance).		

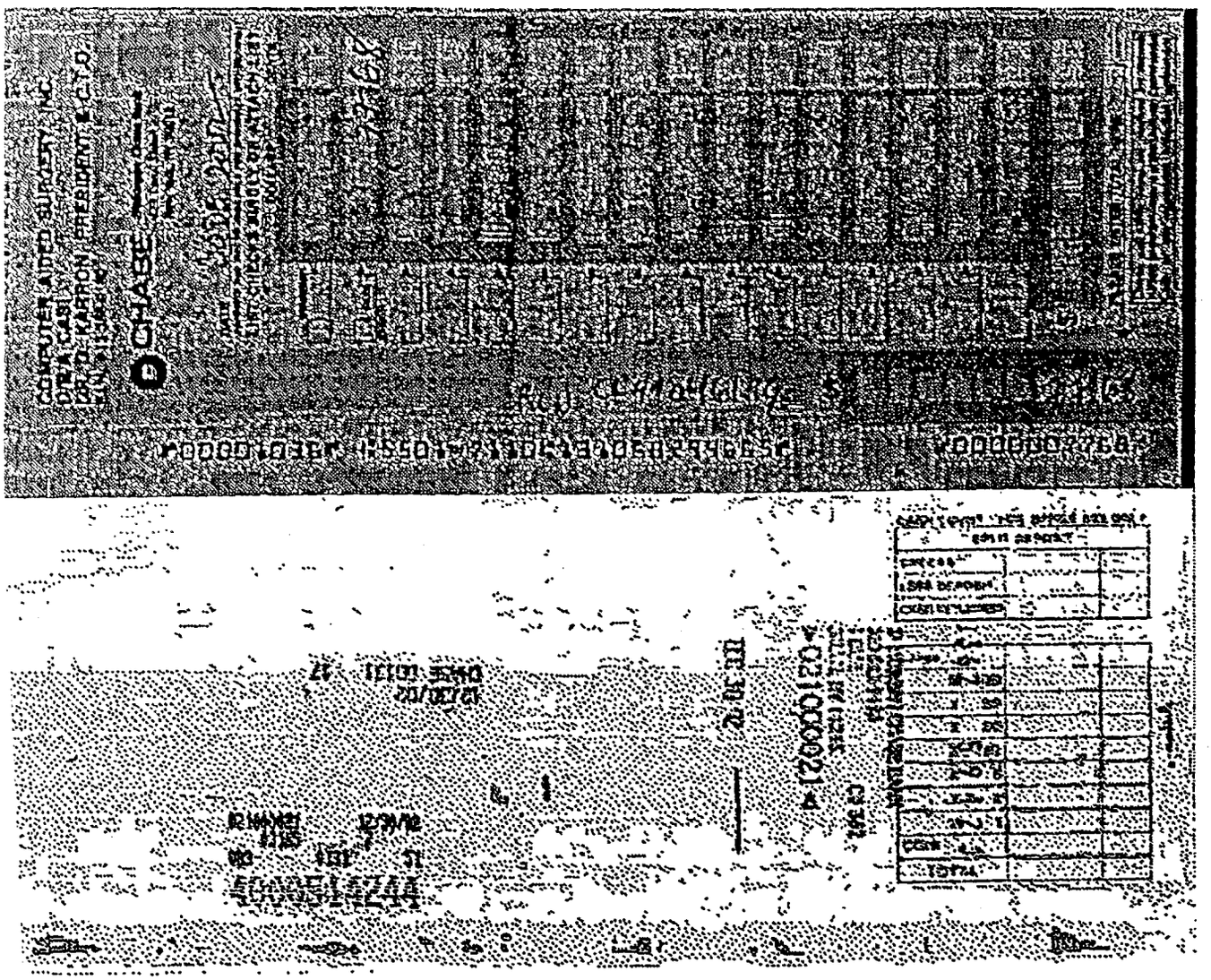
If you have any questions about your accounts, call the customer service number on the front of your statemen

INTRODUCING THE SMALL BUSINESS INFOCENTER! Computer Aided Surgery In

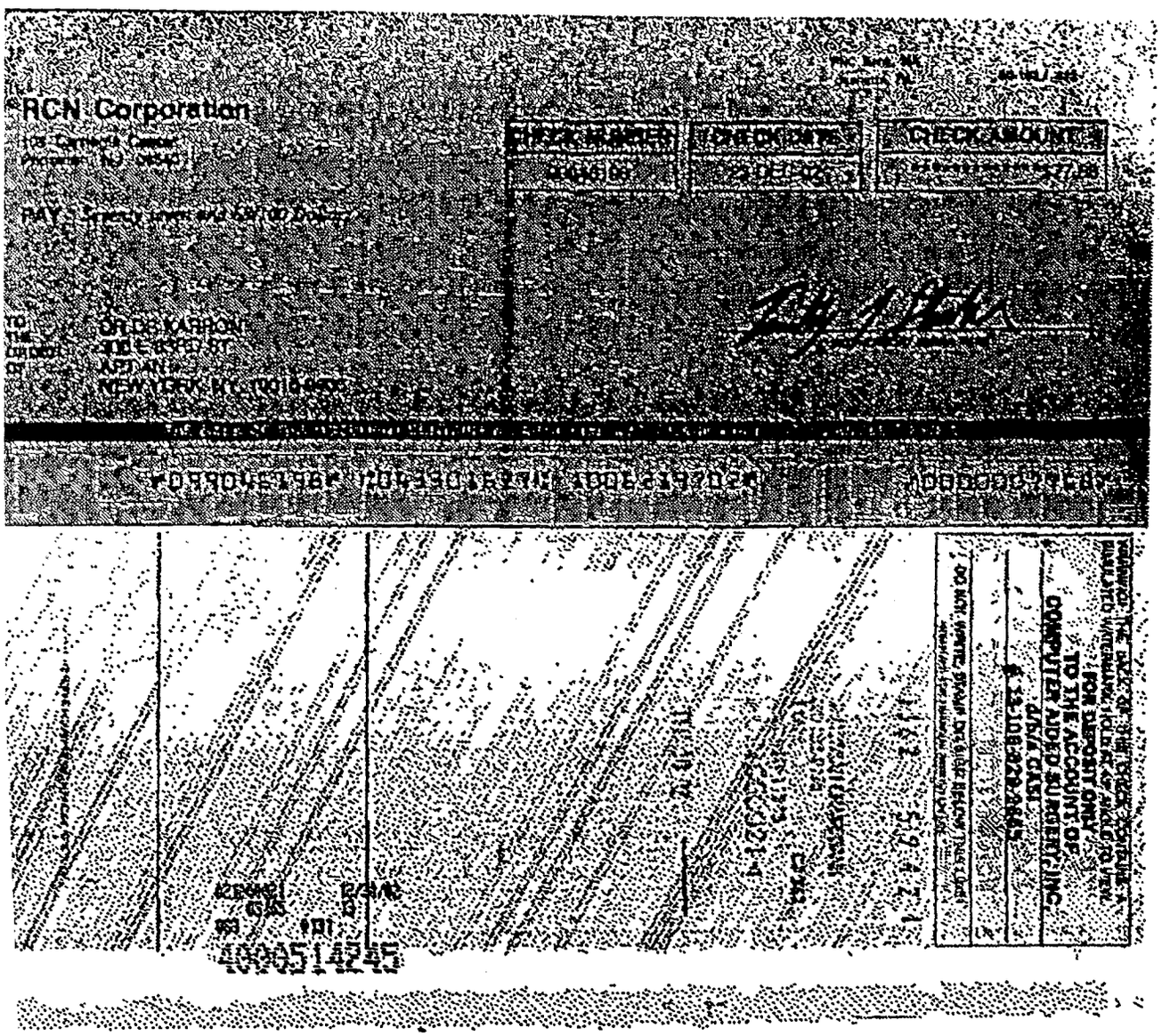
Whatever your particular goals, knowing the latest small business news, trends and available resources can give you new ideas on where you want to go. Visit our enhanced website - www.chase.com/sbinfocenter, a new one-stop information center packed with resources essential to small business owners:
-Daily news feeds and weekly articles
-Chase products to suit your small business needs
-Links to helpful websites
-Special offers on business related products and services
Log on today - www.chase.com/sbinfocenter.

THE SMALL BUSINESS TEAM AT CHASE®

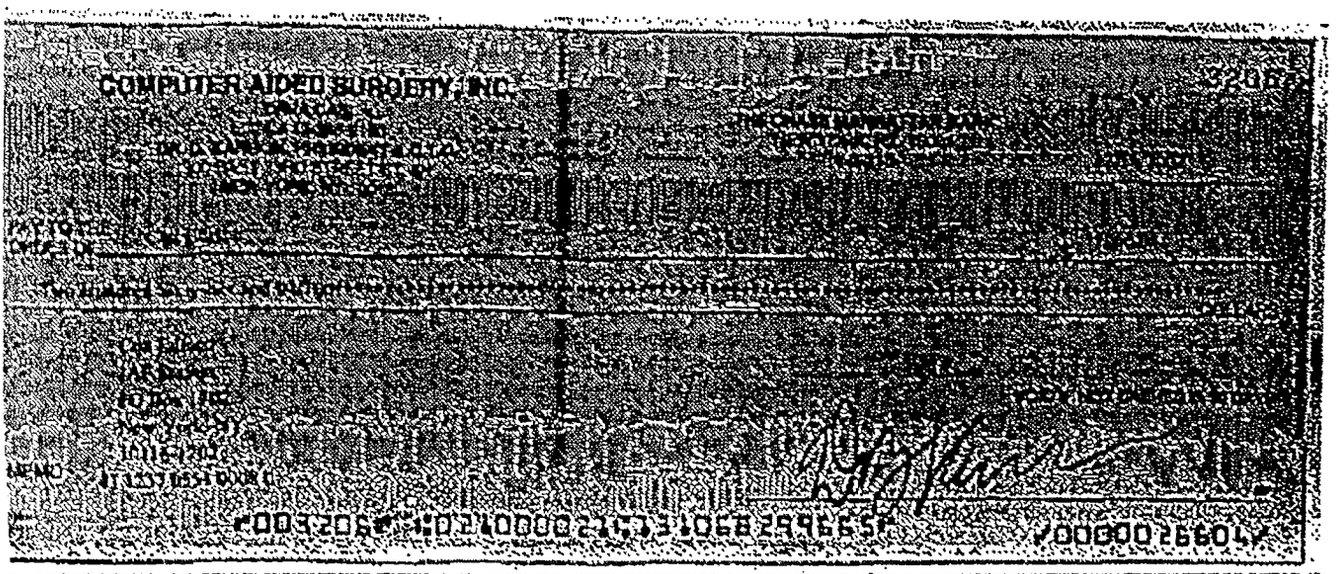
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040514244 Posting date 30-DEC-02

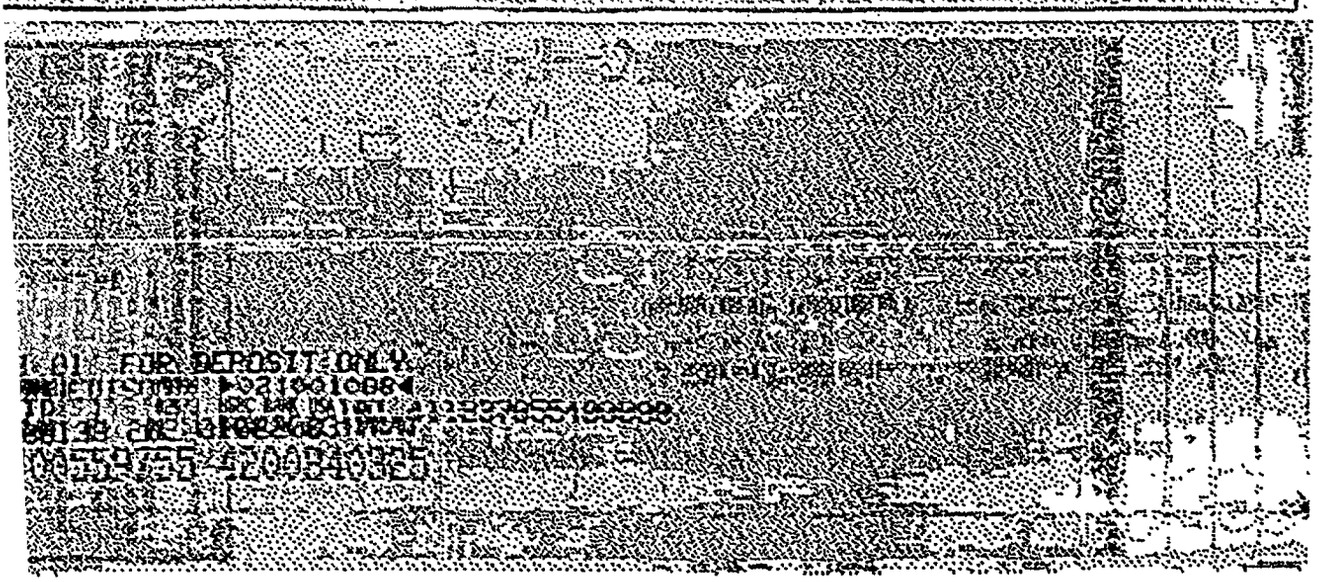


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040514245 Posting date 30-DEC-02

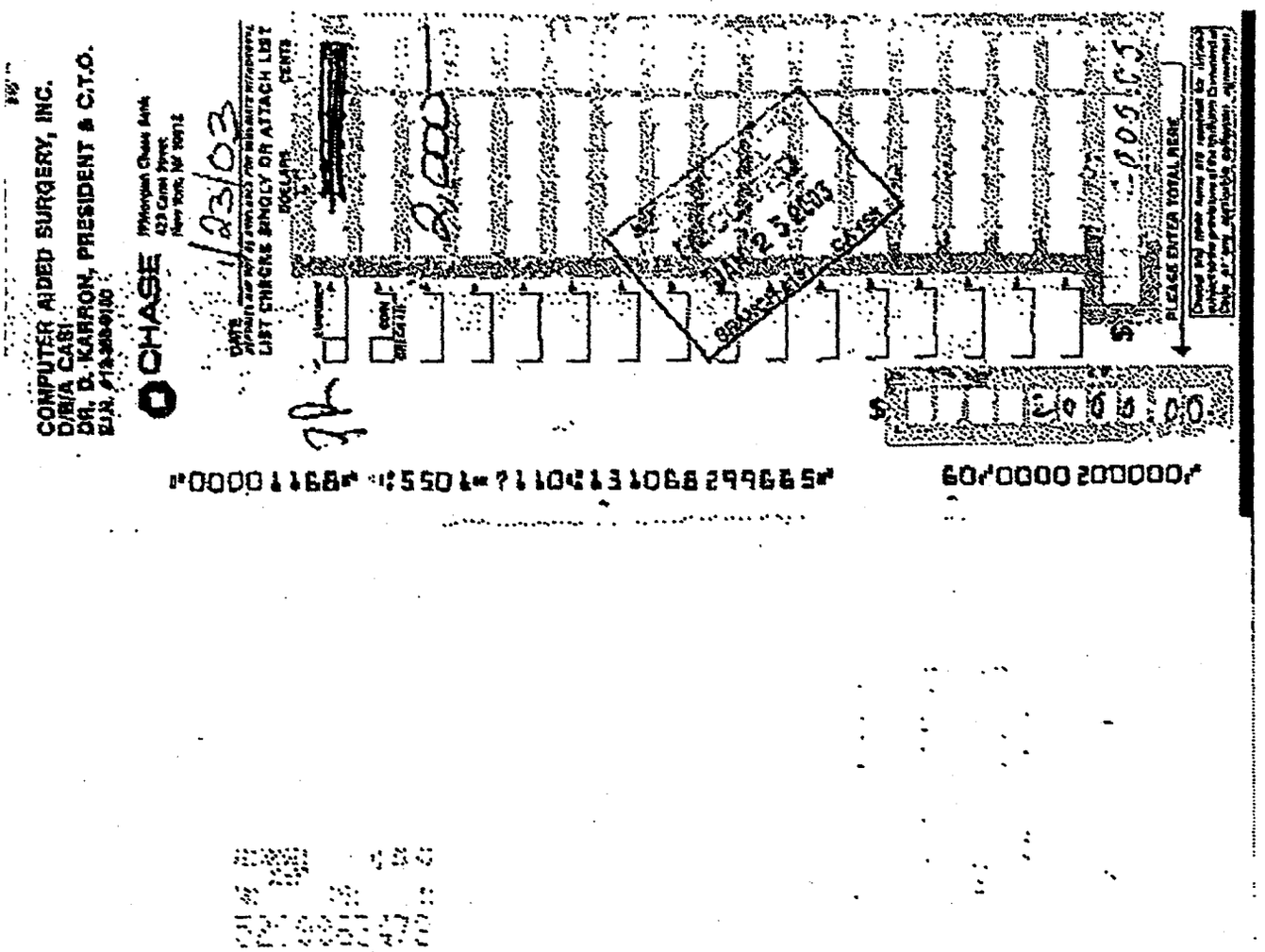


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074559755 Posting date 02-JAN-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052083478 Posting date 23-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052083479 Posting date 23-JAN-03

1166

D. B. KARRON, PH.D.
SS #054-42-5468 VOICE: (212) 686-6749
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

1/22/2003

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **2,000.00

Two thousand and 00/100********** DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

MEMO NIST Contribution

⑈001166⑈ ⑆021000214⑆3106849⑈665⑈ ⑈0000200000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-106-829-9665

January 24 - February 24, 2003

131-00131-B015-00131- -023-5-02-3CA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	2,646.20	1,200.00	2,854.63	991.57
Business Checking 131-0758735-65	26,638.96	31,500.00	49,737.10	8,401.86
Total	**29,285.16**	**32,700.00**	**52,591.73**	**9,393.43**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in January totaled $21,257.09.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		2,646.20
Deposits and Credits	1	1,200.00
Withdrawals and Debits	2	1,519.50
Checks Paid	4	1,335.13
Ending Balance		**991.57**

Deposits and Credits

Date	*Description*	*Amount*
02/19	Online Bnkg Trnsf Fr Chk # 131-0758735-65 767226	1,200.00
	Total	**1,200.00**

Withdrawals and Debits

Date	*Description*	*Amount*
01/31	Online Bnkg Trnsf To Chk # 131-0758735-65 717184	1,500.00
02/03	Analysis Fee For The Month Of January	19.50
	Total	**1,519.50**

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3208	02/12	582.84	3210	02/21	272.94			
3209	01/30	312.96	3212*	02/19	166.39			

* indicates gap in check sequence

Total (4 checks) **1,335.1**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
)1/30	2,333.24	02/03	813.74	02/19	1,264.51		
)1/31	833.24	02/12	230.90	02/21	991.57		

Analysis Fee Explanation

An Analysis Fee of $19.50 was charged to your account on 02/03 based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Bank Conf Form	1	$ 25.00	25.00	Check Deposited	1	$ 0.20	0.20
Deposit Ticket	1	$ 0.20	0.20	Check Paid	64	$ 0.20	12.80

Total Itemized Service Charges	38.20
Monthly Maintenance Charge	10.00
Total Charges Before Earnings Credit	48.20
Less Earnings Credit on $ 19,131.37 of combined checking average collected balances	28.70
Analysis Fee for January	**19.50**

With combined Business Banking balances of $40,000.00 or more, you will avoid the monthly maintenance charge.

usiness Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

ummary

	Number	Amount
Opening Balance		26,638.96
Deposits and Credits	3	31,500.00
Withdrawals and Debits	3	3,211.97
Checks Paid	52	46,525.13
Ending Balance		**8,401.86**

posits and Credits

te	Description	Amount
'31	Online Bnkg Trnsf Fr Chk # 131-0682996-65 717184	1,500.00
'06	Asap Grant Pay 020603 020503C0000062	20,000.00

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Deposits and Credits

Date	Description	Amount
02/20	Asap Grant Pay 022003 021903B0000025	10,000.00
	Total	**31,500.00**

Withdrawals and Debits

Date	Description	Amount
02/04	American Express Elec Remit 020403 030203060078470	311.64
02/12	American Express Elec Remit 021203 030211060882894	1,700.33
02/19	Online Bnkg Trnsf To Chk # 131-0682996-65 767226	1,200.00
	Total	**3,211.97**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10631	02/13	400.00	10772	02/06	56.00	10795*	02/24	23.12
10696*	02/06	2,500.00	10773	02/03	1,012.36	10796	02/24	70.48
10716*	01/24	1,745.75	10774	02/06	1,161.26	10797	02/24	59.59
10732*	01/31	1,000.00	10775	02/13	571.74	10798	02/24	11.00
10751*	01/24	1,856.76	10776	02/03	117.07	10799	02/19	672.54
10755*	02/06	2,500.00	10778*	02/03	6,720.38	10800	02/21	161.86
10756	01/27	100.00	10779	02/12	1,856.76	10801	02/24	0.35
10757	02/05	661.81	10780	02/12	3,276.20	10802	02/19	139.00
10758	02/06	813.25	10781	02/14	1,375.30	10803	02/19	427.60
10759	02/10	166.34	10782	02/12	3,112.64	10804	02/24	144.26
10760	02/10	80.04	10783	02/24	543.08	10805	02/21	40.52
10761	01/27	100.00	10784	02/24	229.04	10806	02/24	116.12
10762	02/05	23.31	10785	02/21	1,215.88	10808*	02/24	316.00
10765*	01/28	920.57	10789*	02/12	100.00	10813*	02/21	1,856.76
10768*	02/05	31.79	10790	02/12	100.00	10814	02/21	3,276.21
10769	02/03	289.00	10791	02/12	100.00	10815	02/24	1,134.22
10770	01/28	2,325.41	10792	02/12	758.59			
10771	02/03	119.70	10793	02/21	135.47			
						Total (52 checks)		**46,525.13**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
01/24	23,036.45	02/03	11,831.96	02/10	23,526.52	02/19	7,735.82
01/27	22,836.45	02/04	11,520.32	02/12	12,522.00	02/20	17,735.82
01/28	19,590.47	02/05	10,803.41	02/13	11,550.26	02/21	11,049.12
01/31	20,090.47	02/06	23,772.90	02/14	10,174.96	02/24	8,401.86

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. [ ]

B. ADD any deposits not yet shown on your statement. + [ ]

C. TOTAL (A and B above). [ ]

D. SUBTRACT total items outstanding (from chart at left). − [ ]

E. BALANCE (should equal your checkbook balance). [ ]

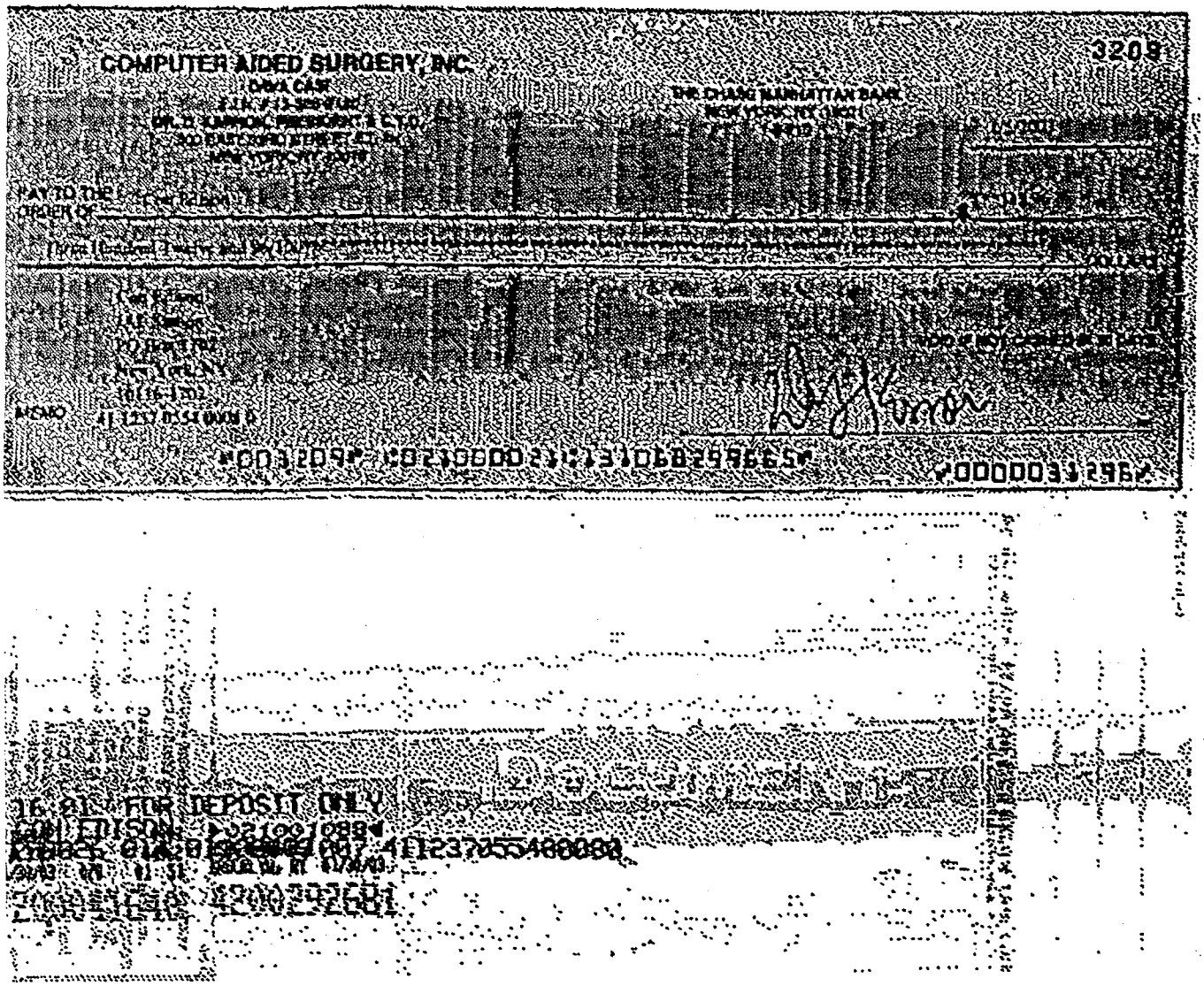
If you have any questions about your accounts, call the customer service number on the front of your statemen

Don't Wait, Do Your Taxes Online Now! Computer Aided Surgery In

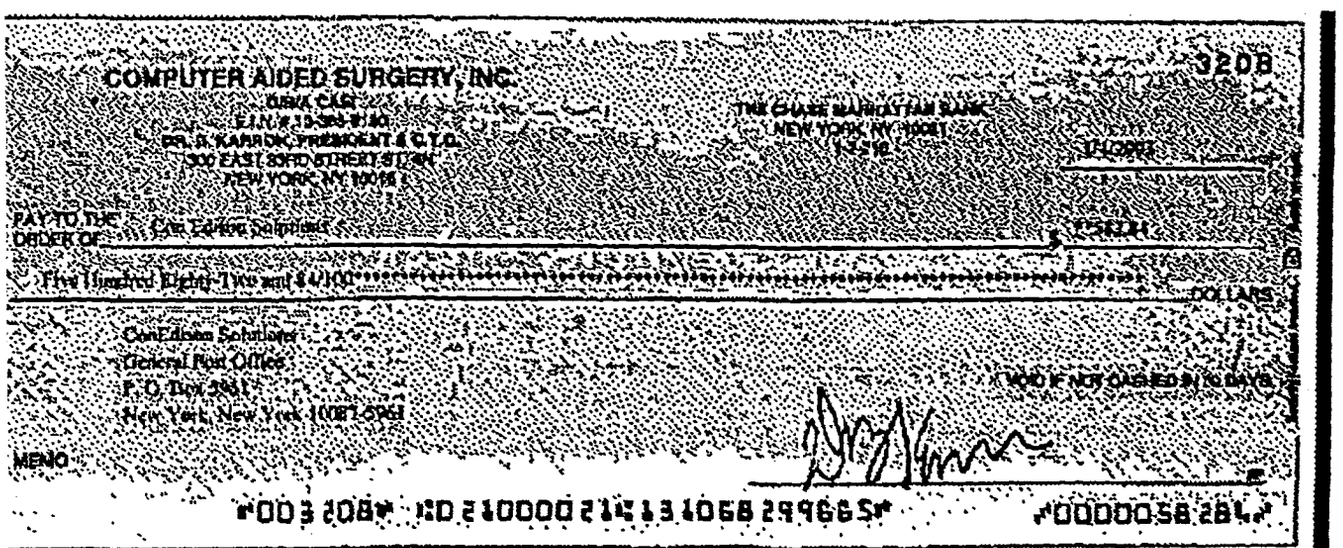
Prepare and file your taxes electronically and get your refund fast. It's easy, fast and reliable with Turbo Tax(R) for the Web service.

Visit chase.com/tax to see how you can save 15% off your purchase. Turbo Tax is a registered trademark and Turbo Tax for the Web is a servicemark of Intuit Inc.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0072041640 Posting date 30-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053151109 Posting date 12-FEB-03

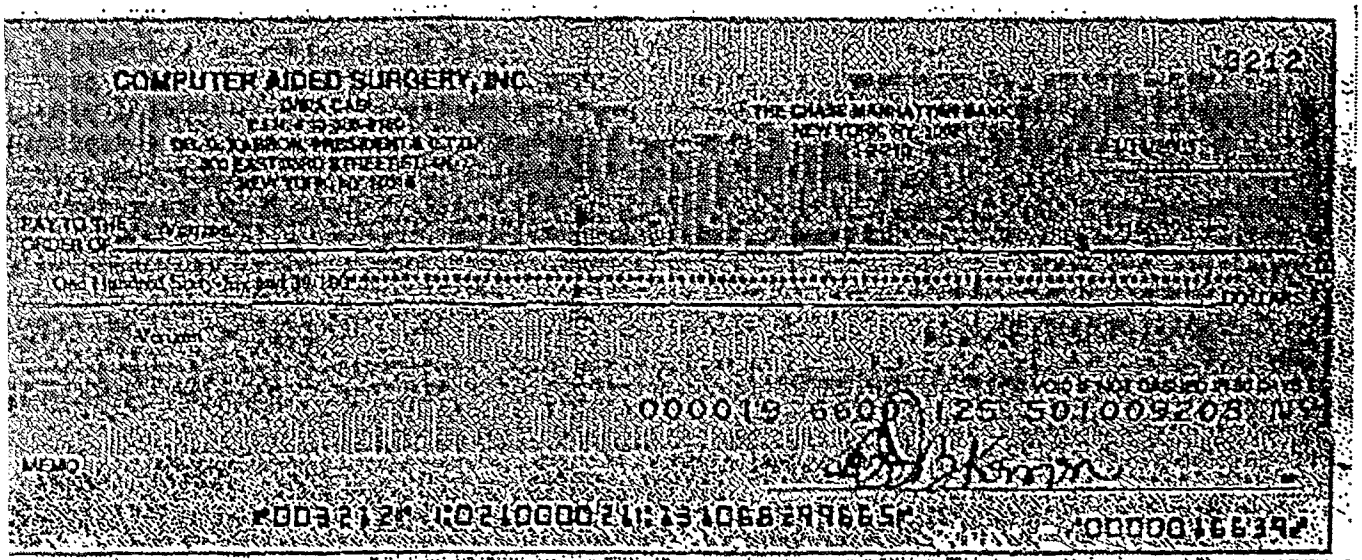

COMPUTER AIDED SURGERY, INC.
320B
PAY TO THE ORDER OF
Five Hundred Eight-Two and 44/100
DOLLARS
ConEdison Solutions
General Post Office
P.O. Box 3991
New York, New York 10087-3991
VOID IF NOT CASHED IN 90 DAYS
MEMO
⑈003208⑈ ⑆210000214⑆13405829966 5⑈ ⑈00000582 84⑈

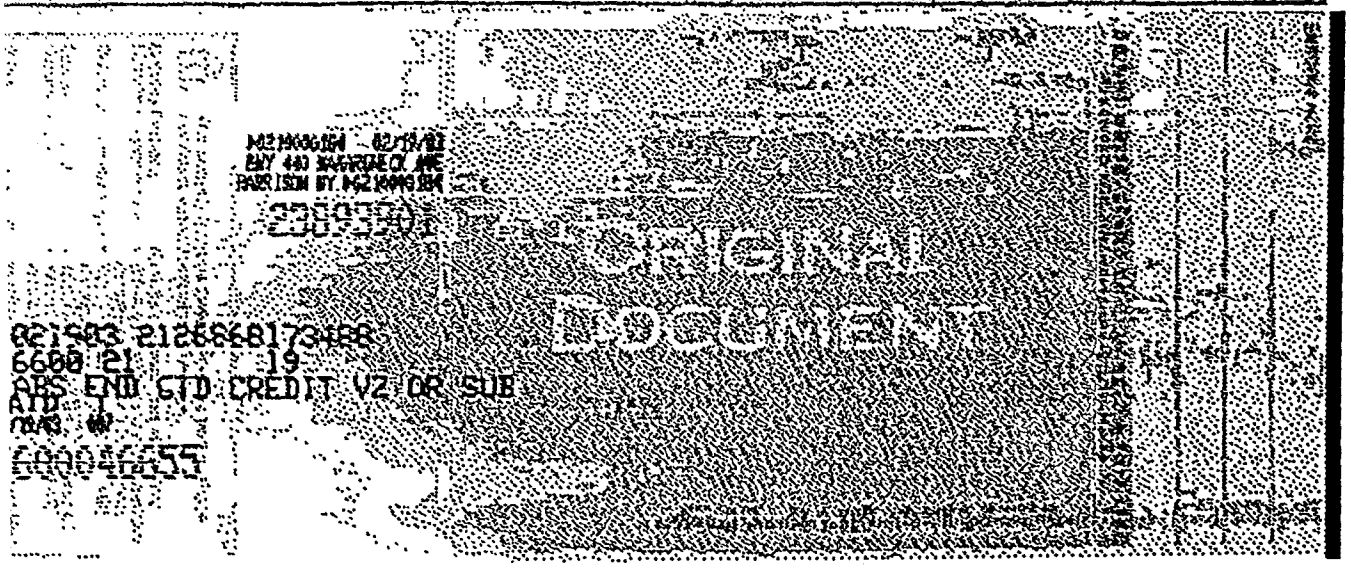
{ 0000166526 2457 0423 003025SDS001 021203

Credited Per Instructions of
Payee/Absence Of Endors
Guar'd-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBX
55 Water st., N.Y., N.Y. 10041
1 800-523-0483

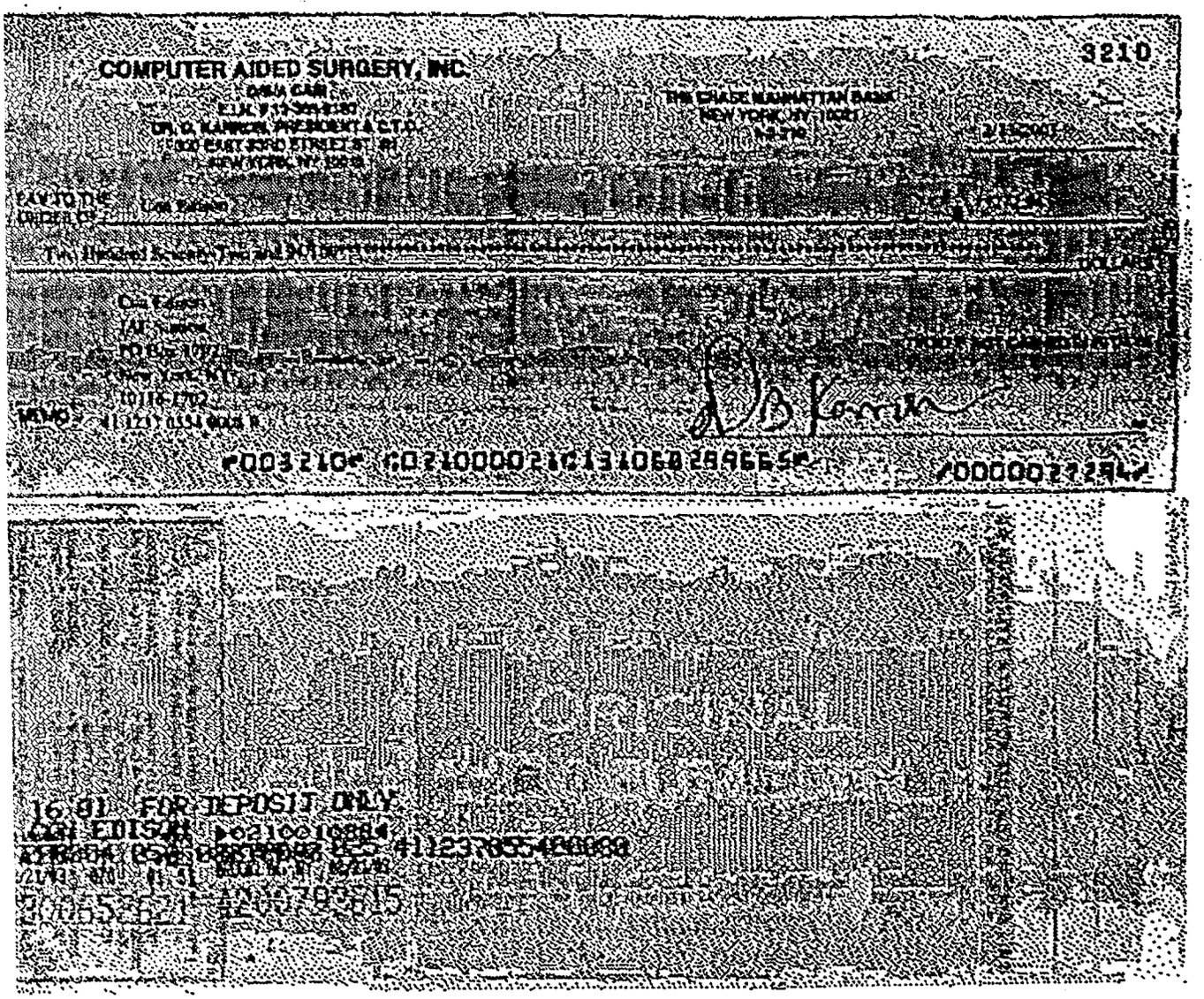
021000021 02/12/03
0417 1 53
003
5300151109

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012271973 Posting date 19-FEB-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073652621 Posting date 21-FEB-03



131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 29

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	991.57	2,000.00	2,260.68	730.89
Business Checking 131-0758735-65	8,401.86	37,500.00	34,666.27	11,235.59
Total	**9,393.43**	**39,500.00**	**36,926.95**	**11,966.48**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in February totaled $14,011.13.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		991.57
Deposits and Credits	1	2,000.00
Withdrawals and Debits	4	1,546.68
Checks Paid	2	714.00
Ending Balance		**730.89**

Deposits and Credits

Date	*Description*	*Amount*
03/18	Deposit	2,000.00
	Total	**2,000.00**

Withdrawals and Debits

Date	*Description*	*Amount*
03/03	Analysis Fee For The Month Of February	21.68
03/10	Online Bnkg Trnsf To Chk # 131-0758735-65 282883	500.00
03/17	Insufficient Funds Service Fee	25.00
03/21	Online Bnkg Trnsf To Chk # 131-0758735-65 779359	1,000.00
	Total	**1,546.68**

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3211	02/26	47.30	3214*	03/17	666.70			

*indicates gap in check sequence

Total (2 checks) 714.0

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
2/26	944.27	03/10	422.59	03/18	1,730.89		
3/03	922.59	03/17	269.11 -	03/21	730.89		

Analysis Fee Explanation

An Analysis Fee of $21.68 was charged to your account on 03/03 based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Paid	53	$ 0.20	10.60				

Total Itemized Service Charges	10.60
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	40.60
Less Earnings Credit on $ 12,610.00 of combined checking average collected balances	18.92
Analysis Fee for February	**21.68**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		8,401.86
Deposits and Credits	5	37,500.00
Withdrawals and Debits	6	1,178.69
Checks Paid	27	33,487.58
Ending Balance		**11,235.59**

Deposits and Credits

Date	Description	Amount
/03	Asap Grant Pay 030303 022803C0000081	20,000.00
/10	Online Bnkg Trnsf Fr Chk # 131-0682996-65 282883	500.00
/12	Asap Grant Pay 031203 031103D0000140	6,000.00
/19	Asap Grant Pay 031903 031803C0000086	10,000.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Deposits and Credits

Date	Description	Amount
03/21	Online Bnkg Trnsf Fr Chk # 131-0682996-65 779359	1,000.00
	Total	**37,500.00**

Withdrawals and Debits

Date	Description	Amount
02/26	American Express Elec Remit 022603 030224061281232	569.99
02/26	Paypal Transfer 022603 1249419752	232.89
02/26	Paypal Transfer 022603 1249590503	132.75
02/26	Paypal Transfer 022603 1249429172	1.00
03/05	Paypal Transfer 030503 1272707135	169.00
03/07	Paypal Transfer 030703 1279781939	73.06
	Total	**1,178.69**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10699	03/03	500.00	10807*	02/26	41.58	10831	03/07	3,276.20
10738*	03/03	43.00	10810*	02/25	2,924.92	10832	03/12	1,039.46
10739	03/03	96.15	10811	03/06	512.77	10833	03/12	2,852.56
10753*	03/03	1,065.73	10812	03/06	211.78	10838*	03/20	1,000.00
10754	03/06	467.67	10817*	03/05	5,000.00	10840*	03/19	700.01
10786*	02/27	1,000.00	10818	03/06	1,120.00	10842*	03/17	14.94
10787	03/03	4,000.00	10822*	03/10	300.00	10843	03/17	355.63
10788	02/25	1,000.00	10824*	03/14	813.25	10844	03/18	17.93
10794*	03/20	250.00	10830*	03/07	1,856.76	10845	03/12	3,027.24

** indicates gap in check sequence*

Total (27 checks) **33,487.58**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
02/25	4,476.94	03/05	11,624.85	03/12	3,387.35	03/19	11,485.59
02/26	3,498.73	03/06	9,312.63	03/14	2,574.10	03/20	10,235.59
02/27	2,498.73	03/07	4,106.61	03/17	2,203.53	03/21	11,235.59
03/03	16,793.85	03/10	4,306.61	03/18	2,185.60		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

THE SMALL BUSINESS TEAM AT CHASE sm

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

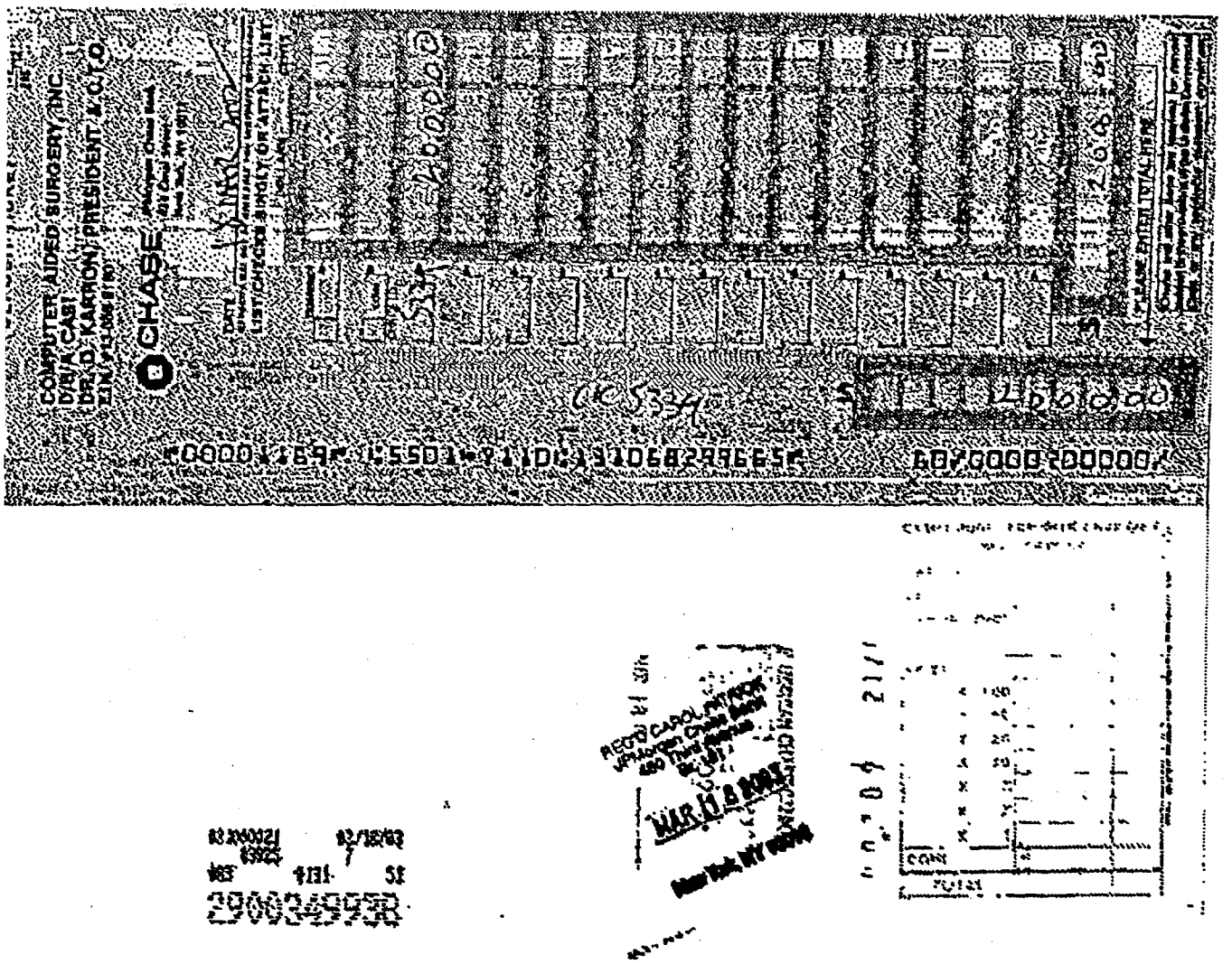
If you have any questions about your accounts, call the customer service number on the front of your statemen

Call 1-800-CHASE38 For Your Business Account Service Needs

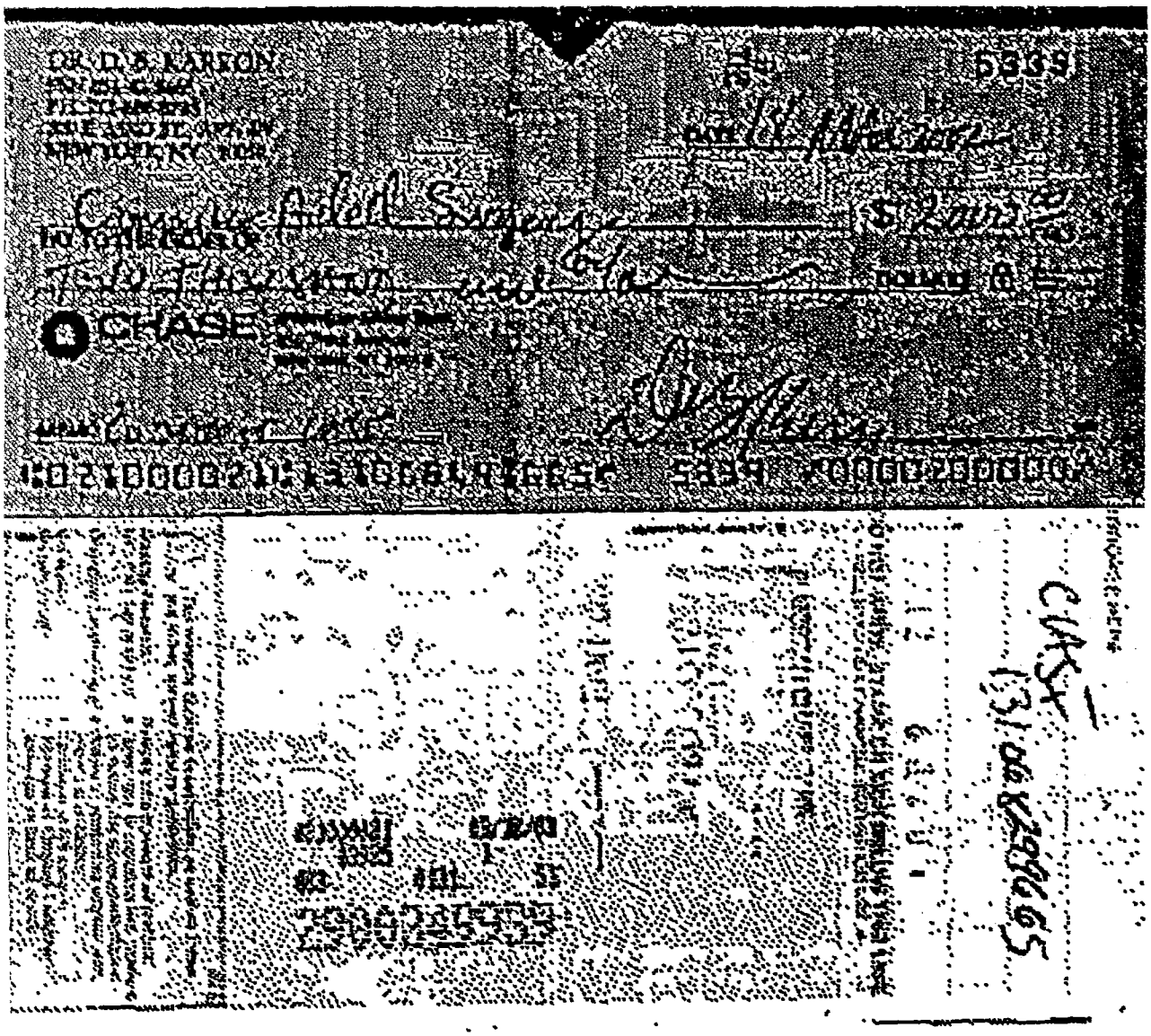
Computer Aided Surgery Inc

Small Business ServiceLine(SM) lets you conveniently manage your accounts by phone.
AUTOMATED ACCESS 24 Hours/7 Days -- Check balances, transfer funds between linked accounts, verify checks paid & deposits made, reorder checks - and more.
SMALL BUSINESS EXPERTS AVAILABLE 6AM - MIDNIGHT ET
Get Current Rates, make Stop Payments, link accounts to your Chase Banking Card, make address changes or locate branches and ATMs.

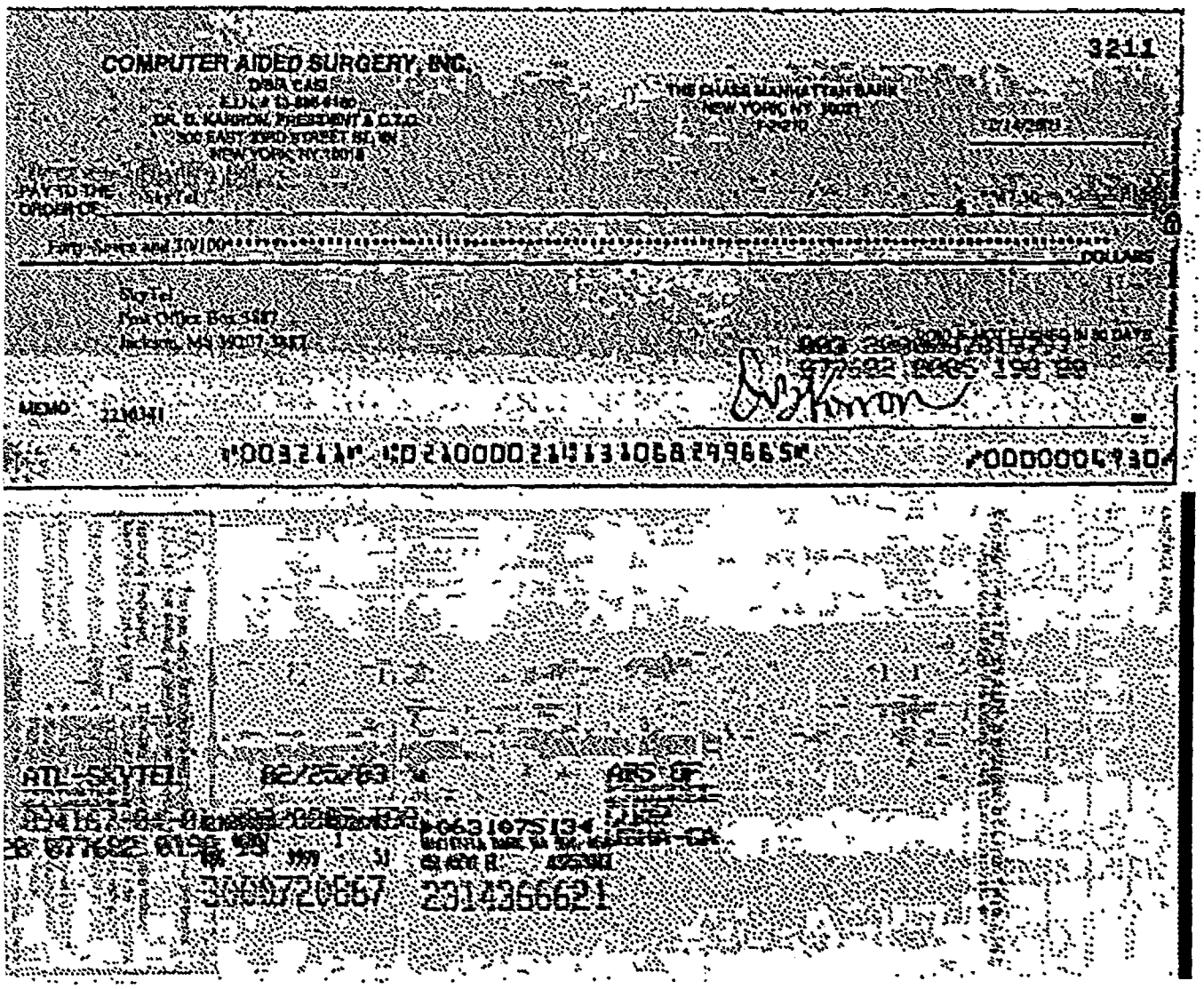
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029349938 Posting date 18-MAR-03



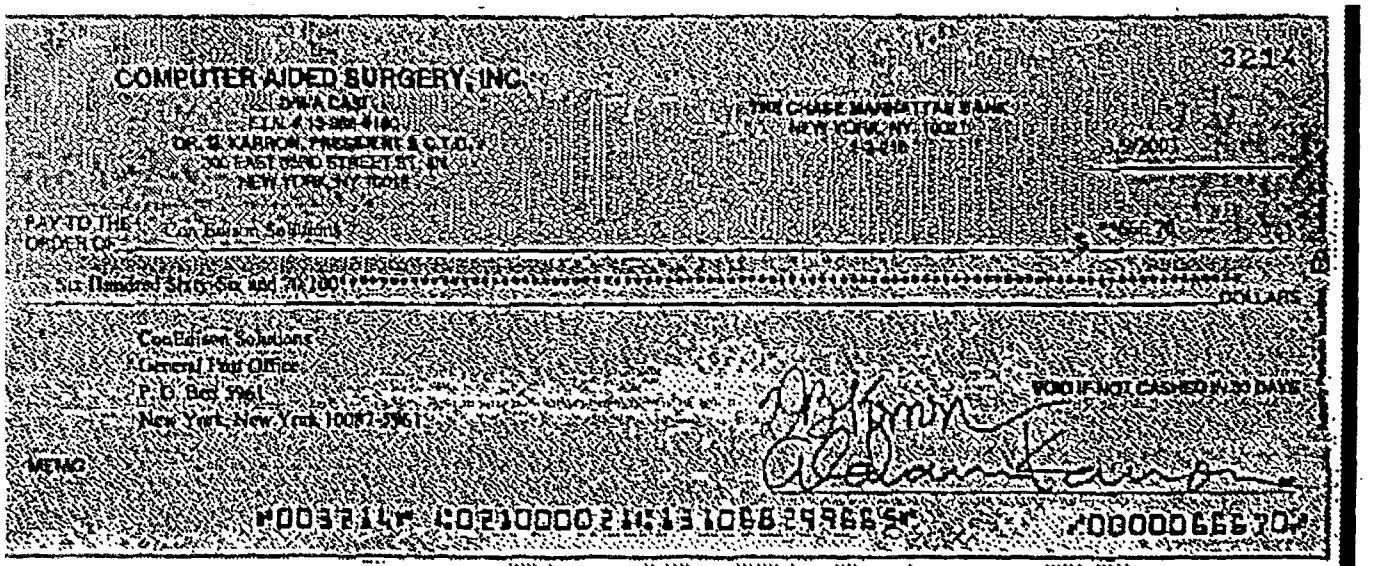
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029349939 Posting date 18-MAR-03

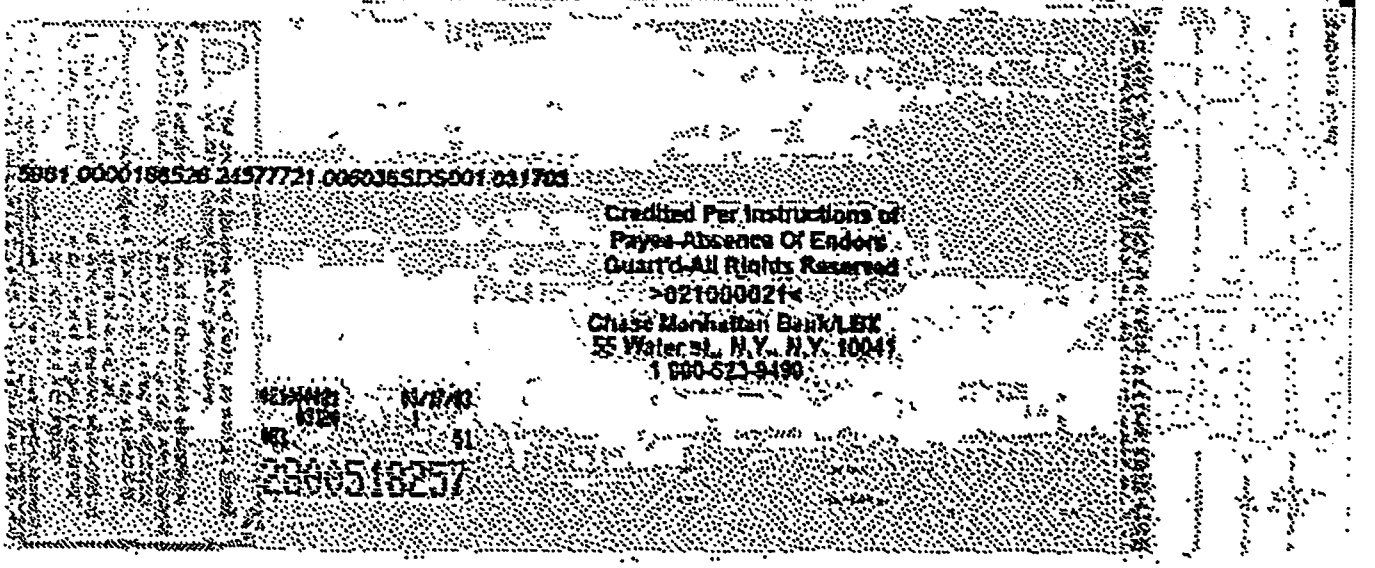


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030720867 Posting date 26-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028518257 Posting date 17-MAR-03





March 22 - April 21, 2003

131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 36

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	730.89	20.04	28.82	722.11
Business Checking 131-0758735-65	11,235.59	50,620.00	54,255.56	7,600.03
Total	**11,966.48**	**50,640.04**	**54,284.38**	**8,322.14**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in March totaled $6,500.86.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		730.89
Deposits and Credits	1	20.04
Withdrawals and Debits	1	28.82
Checks Paid	0	0.00
Ending Balance		**722.11**

Deposits and Credits

Date	*Description*	*Amount*
03/25	Deposit	20.04
	Total	**20.04**

Withdrawals and Debits

Date	*Description*	*Amount*
04/01	Analysis Fee For The Month Of March	28.82
	Total	**28.82**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/25	750.93	04/01	722.11				

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Analysis Fee Explanation

An Analysis Fee of $28.82 was charged to your account on 04/01 based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	34	$ 0.20	6.80
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	7.60
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	37.60
Less Earnings Credit on $ 5,850.76 of combined checking average collected balances	8.78
Analysis Fee for March	**28.82**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		11,235.59
Deposits and Credits	6	50,620.00
Withdrawals and Debits	5	5,060.49
Checks Paid	36	49,195.07
Ending Balance		**7,600.03**

Deposits and Credits

Date	*Description*	*Amount*
03/28	Asap Grant Pay 032803 032703C0000084	6,000.00
04/01	Asap Grant Pay 040103 033103E0000132	10,000.00
04/09	Asap Grant Pay 040903 040803C0000080	18,000.00
04/10	Overdraft Fee Adjustment	60.00
04/17	Bank Miscellaneous Credit	60.00
04/18	Asap Grant Pay 041803 041703C0000072	16,500.00
	Total	**50,620.0**

Withdrawals and Debits

Date	*Description*	*Amount*
03/25	American Express Elec Remit 032503 030324060061450	1,486.80
03/26	Insufficient Funds Service Fee	60.00
03/27	Insufficient Funds Service Fee	60.00
04/10	American Express Elec Remit 041003 030408060051713	1,000.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
Account # 131-0758735-65 — Computer Aided Surgery Inc
(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
04/21	American Express Elec Remit 042103 030419060425493	2,453.69
	Total	**5,060.49**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
10809	04/10	94.95	10841*	04/10	17.27	10857	04/09	3,276.21
10819*	03/27	287.84	10846*	04/01	1,695.15	10858	04/14	1,130.10
10820	04/18	295.00	10847	03/26	1,856.76	10862*	04/11	3,564.84
10821	04/02	107.51	10848	03/25	3,276.20	10876*	04/14	100.00
10825*	04/14	94.95	10849	03/26	1,182.66	10877	04/15	813.25
10827*	04/10	33.47	10850	03/25	3,606.80	10881*	04/21	100.00
10828	03/27	185.67	10851	04/03	518.93	10882	04/21	100.00
10834*	03/25	500.95	10852	04/03	215.29	10887*	04/16	4,640.10
10835	03/25	205.05	10853	04/08	715.00	10890*	04/18	1,856.76
10836	03/26	1,000.00	10854	04/08	433.33	10892*	04/18	4,123.25
10837	04/01	5,000.00	10855	04/15	1,695.16	10913*	04/21	4,415.86
10839*	03/25	100.00	10856	04/10	1,856.76	10916*	04/21	100.00

** indicates gap in check sequence*

Total (36 checks) 49,195.07

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/25	2,059.79	04/02	6,624.20	04/11	12,958.15	04/18	14,769.58
03/26	2,039.63 -	04/03	5,889.98	04/14	11,633.10	04/21	7,600.03
03/27	2,573.14 -	04/08	4,741.65	04/15	9,124.69		
03/28	3,426.86	04/09	19,465.44	04/16	4,484.59		
04/01	6,731.71	04/10	16,522.99	04/17	4,544.59		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

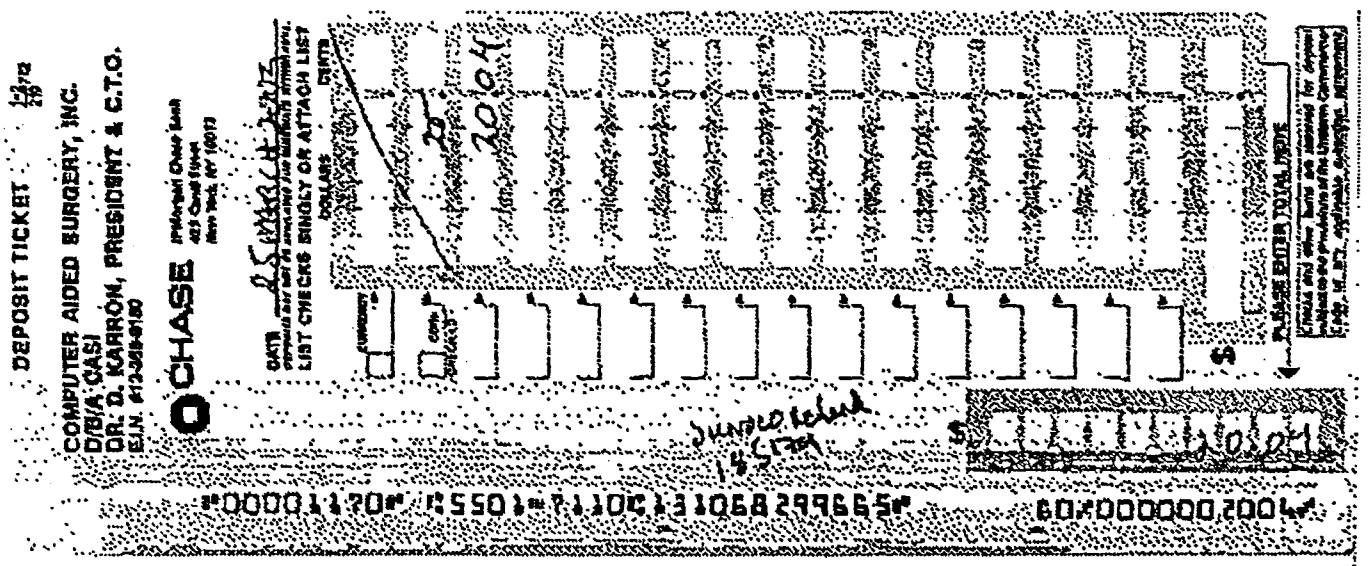
E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statemen

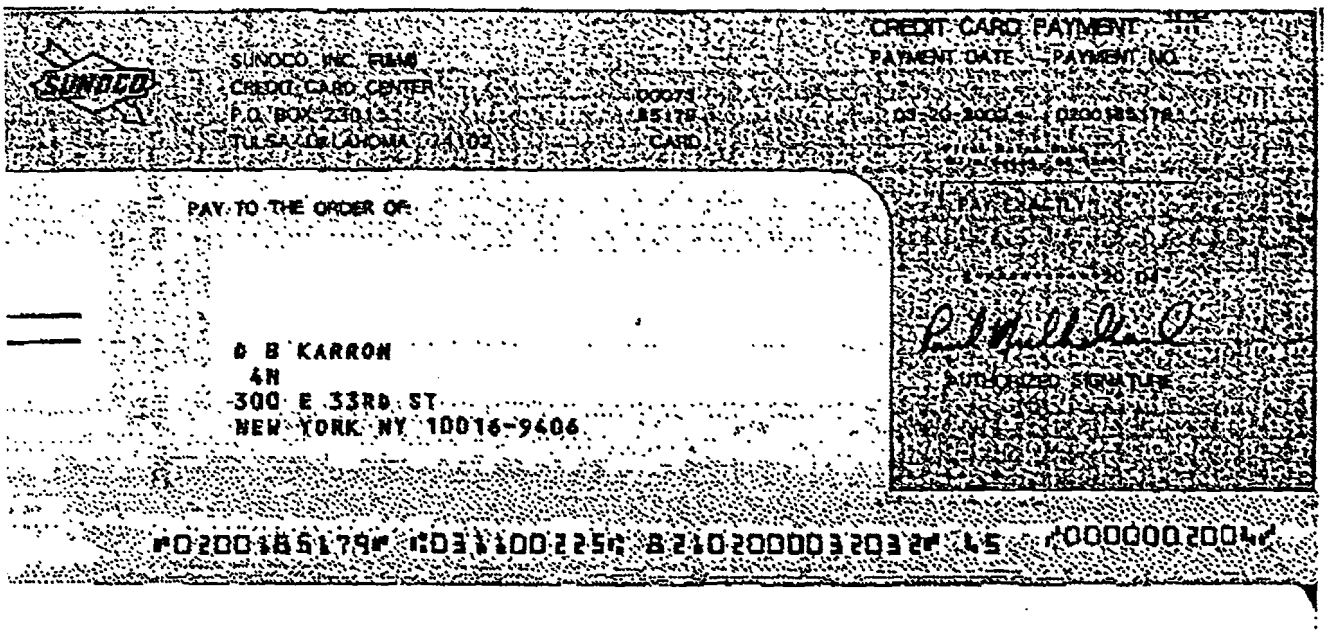
GIVE YOUR BUSINESS A BOOST! Computer Aided Surgery Inc

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities. Call 1-800-CHASE24 and select option 4 to apply.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052418814 Posting date 25-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052418815 Posting date 25-MAR-03


SUNOCO INC. R&M
CREDIT CARD CENTER
P.O. BOX 23013
TULSA, OKLAHOMA 74102

CREDIT CARD PAYMENT
PAYMENT DATE PAYMENT NO.
03-20-2003 0200185179

CARD

PAY TO THE ORDER OF

B B KARRON
4N
300 E 33RD ST
NEW YORK NY 10016-9406

PAY EXACTLY

AUTHORIZED SIGNATURE

⑈0200185179⑈ ⑆031100225⑆ 8210200003203 2⑈ 45 ⑈000000200⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-105-829-9658

April 22 - May 21, 2003

131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 61

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	722.11	0.00	722.11	0.00
Business Checking 131-0758735-65	7,600.03	84,000.01	81,635.72	9,964.32
Total	**8,322.14**	**84,000.01**	**82,357.83**	**9,964.32**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in April totaled $10,603.30.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		722.11
Deposits and Credits	0	0.00
Withdrawals and Debits	2	552.62
Checks Paid	3	169.49
Ending Balance		**0.00**

Withdrawals and Debits

Date	*Description*	*Amount*
05/01	Analysis Fee For The Month Of April	31.09
05/21	Online Bnkg Trnsf To Chk # 131-0771331-65 385978	521.53
	Total	**552.62**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
3215	04/24	48.52	3216	04/24	49.90	3217	04/28	71.07
						Total (3 checks)		**169.49**

** indicates gap in check sequence*

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/24	623.69	04/28	552.62	05/01	521.53	05/21	0.00

Analysis Fee Explanation

An Analysis Fee of $31.09 was charged to your account on 05/01 based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40

Total Itemized Service Charges	15.40
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	45.40
Less Earnings Credit on $ 9,542.97 of combined checking average collected balances	14.31
Analysis Fee for April	**31.09**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		7,600.03
Deposits and Credits	6	84,000.01
Withdrawals and Debits	6	49,501.00
Checks Paid	58	32,134.72
Ending Balance		**9,964.32**

Deposits and Credits

Date	Description	Amount
4/23	Asap Grant Pay 042303 042203C0000068	16,000.00
5/01	Asap Grant Pay 050103 043003D0000109	16,500.00
5/06	Asap Grant Pay 050603 050503B0000018	16,500.00
5/16	Online Bnkg Trnsf Fr Chk # 131-0771331-65 700988	15,000.00
5/16	Asap Grant Pay 051603 051503B0000028	20,000.00
5/20	Asap Grant Pay 052003 051903C0000076	0.01
	Total	**84,000.0**

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
Account # 131-0758735-65 Computer Aided Surgery Inc
(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
04/24	Online Bnkg Trnsf To Chk # 131-0771331-65 191181	1.00
05/05	Online Bnkg Trnsf To Chk # 131-0771331-66 794769	16,500.00
05/08	Online Bnkg Trnsf To Chk # 131-0771331-65 713772	5,000.00
05/16	Online Bnkg Trnsf To Chk # 131-0771331-65 619414	15,000.00
05/16	Online Bnkg Trnsf To Chk # 131-0771331-65 037267	10,000.00
05/21	Online Bnkg Trnsf To Chk # 131-0771331-65 817569	3,000.00
	Total	**49,501.00**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
10826	04/29	116.64	10889	05/02	1,070.00	10917*	04/29	1,082.67
10863*	04/30	1,149.80	10891*	04/22	318.33	10918	05/19	2.84
10864	04/23	83.36	10893*	04/22	1,125.97	10919	05/13	678.00
10865	04/24	1,094.00	10894	04/28	1,695.15	10920	05/06	54.86
10866	04/30	154.88	10895	05/01	13.64	10922*	05/16	1,000.00
10867	04/25	5,000.00	10896	04/29	3.43	10924*	05/05	48.52
10868	04/23	36.97	10897	04/28	581.91	10926*	05/06	22.08
10869	04/23	598.31	10898	04/25	275.66	10929*	04/30	260.80
10870	04/23	606.00	10899	05/05	94.37	10930	05/05	509.97
10871	04/24	518.28	10901*	04/23	259.00	10931	05/09	146.00
10872	04/30	15.11	10902	05/06	99.97	10932	05/09	292.00
10874*	04/24	512.25	10903	05/05	813.25	10933	04/30	149.33
10875	04/24	211.49	10907*	05/12	629.00	10934	05/14	235.62
10878*	04/22	1,366.67	10908	04/29	114.91	10936*	05/13	40.98
10879	04/30	149.97	10909	04/29	189.90	10937	05/05	100.00
10880	04/28	58.52	10910	05/08	448.80	10938	05/15	116.60
10883*	04/25	500.00	10911	04/24	38.75	10939	05/12	238.55
10884	05/05	116.64	10912	04/28	41.00	10940	05/12	120.57
10886*	05/12	1,000.00	10914*	04/29	651.14			
10888*	05/21	5,000.00	10915	04/29	282.26			

** indicates gap in check sequence*

Total (58 checks) 32,134.72

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
04/22	4,789.06	04/30	4,356.57	05/09	12,026.47	05/19	17,964.31
04/23	19,205.42	05/01	20,842.93	05/12	10,038.35	05/20	17,964.32
04/24	16,829.65	05/02	19,772.93	05/13	9,319.37	05/21	9,964.32
04/25	11,053.99	05/05	1,590.18	05/14	9,083.75		
04/28	8,677.41	05/06	17,913.27	05/15	8,967.15		
04/29	6,236.46	05/08	12,464.47	05/16	17,967.15		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. _____

B. ADD any deposits not yet shown on your statement. + _____

C. TOTAL (A and B above). _____

D. SUBTRACT total items outstanding (from chart at left). — _____

E. BALANCE (should equal your checkbook balance). _____

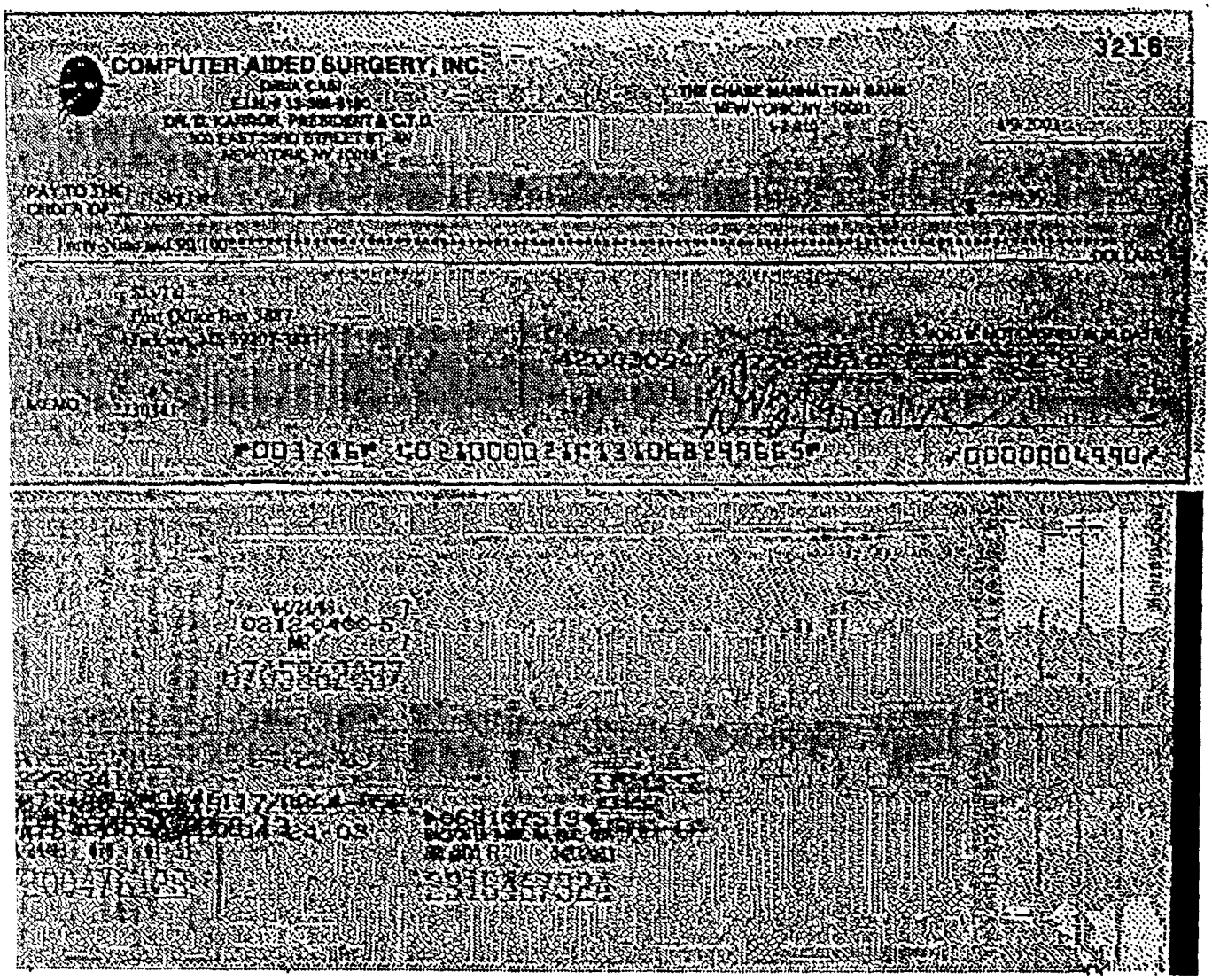
If you have any questions about your accounts, call the customer service number on the front of your statement

Compare and Save on Employee Benefits Computer Aided Surgery Inc

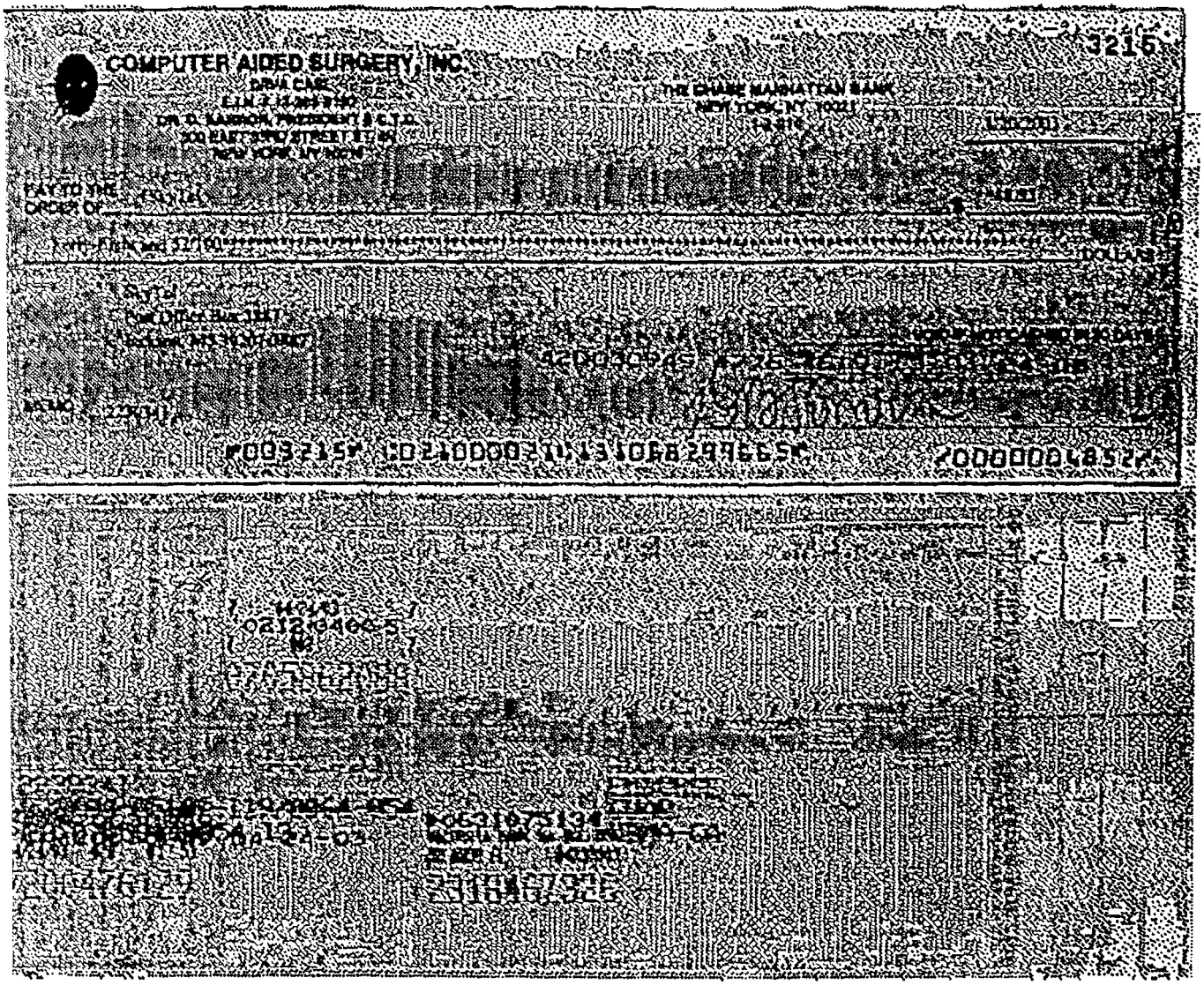
Group health and dental insurance are valued-but costly-employee benefits. One way to ensure you are getting a good deal is to shop and compare. That's why Chase Insurance Agency, Inc. has arranged for you to receive competitive quotes on group health and dental insurance through the Small Business Insurance Agency, Inc.

Call them today toll free at 1-888-762-5528.

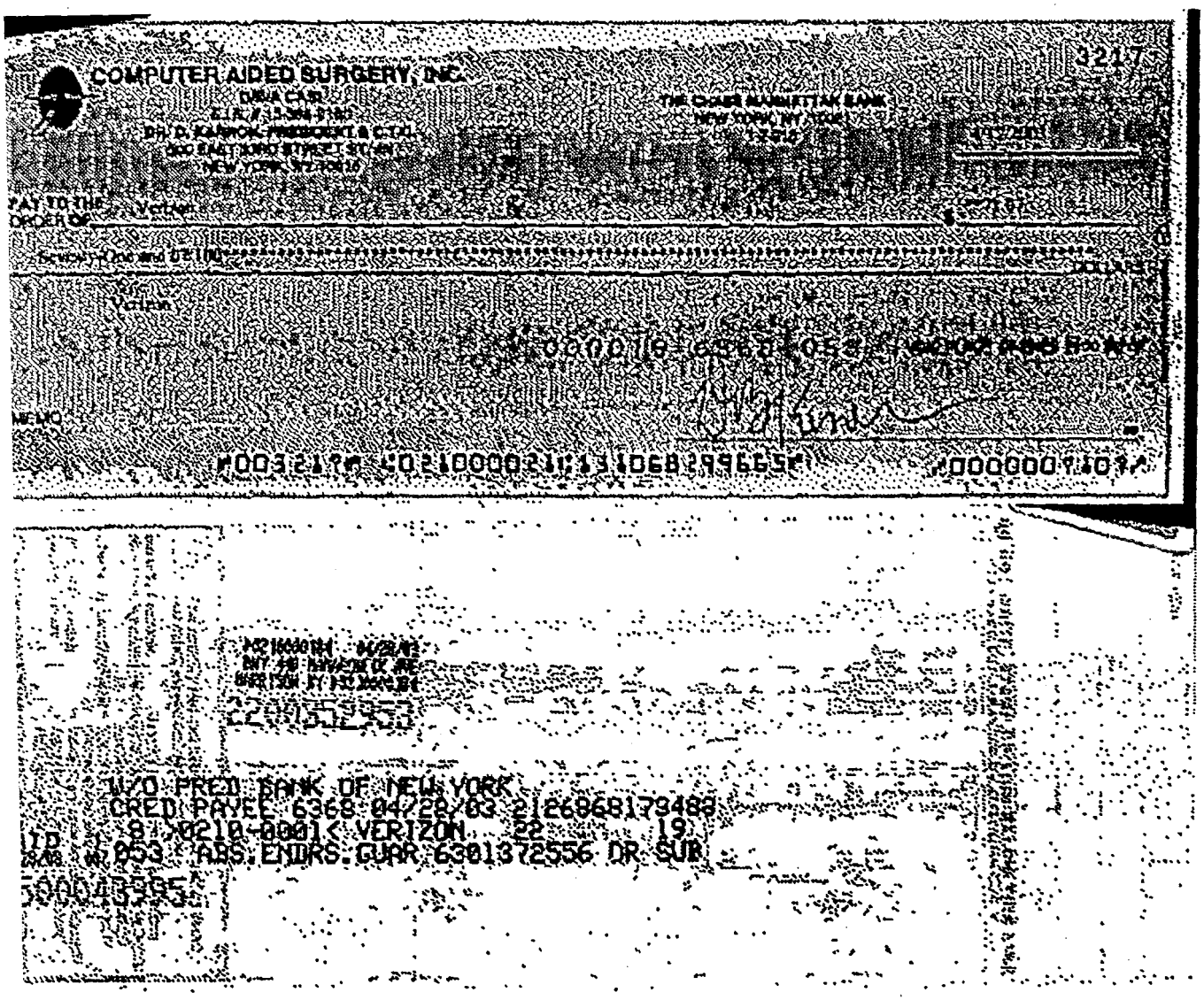
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0072476128 Posting date 24-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0072476129 Posting date 24-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012806550 Posting date 28-APR-03



131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	0.00	0.00	4.01	4.01-
Business Checking 131-0758735-65	9,964.32	39,999.99	45,887.65	4,076.66
Total	**9,964.32**	**39,999.99**	**45,891.66**	**4,072.65**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in May totaled $13,473.19.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		0.00
Deposits and Credits	0	0.00
Withdrawals and Debits	1	4.01
Checks Paid	0	0.00
Ending Balance		**4.01-**

Withdrawals and Debits

Date	*Description*	*Amount*
06/02	Analysis Fee For The Month Of May	4.01
	Total	**4.01**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/02	4.01-						

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

lusiness Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

ontinued)

ıalysis Fee Explanation

An Analysis Fee of $4.01 was charged to your account on 06/02 based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s): 131-0682996-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Paid	36	$ 0.20	7.20				

Total Itemized Service Charges	7.20
Monthly Maintenance Charge	15.00
Total Charges Before Earnings Credit	22.20
Less Earnings Credit on $ 12,125.87 of combined checking average collected balances	18.19
Analysis Fee for May	**4.01**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

usiness Checking — Account # 131-0758735-65 — Computer Aided Surgery Inc

ımmary

	Number	*Amount*
Opening Balance		9,964.32
Deposits and Credits	2	39,999.99
Withdrawals and Debits	3	27,295.80
Checks Paid	32	18,591.85
Ending Balance		**4,076.66**

Deposits and Credits

te	*Description*	*Amount*
'28	Asap Grant Pay 052803 052703B0000023	20,000.00
'10	Asap Grant Pay 061003 060903D0000127	19,999.99
	Total	**39,999.9**

thdrawals and Debits

'e	*Description*	*Amount*
28	Online Bnkg Trnsf To Chk # 131-0771331-65 895431	12,000.00
02	Paypal Transfer 060203 1579900835	295.80
10	Online Bnkg Trnsf To Chk # 131-0771331-65 651003	15,000.00
	Total	**27,295.80**

ecks Paid

ıck	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
873	06/11	612.50	10943	05/30	29.38	10947	05/27	100.00
900*	06/11	2,500.00	10944	05/27	100.00	10950*	06/03	174.71
941*	05/30	1,593.75	10945	05/27	100.00	10951	06/02	19.80
942	05/28	4.00	10946	05/27	100.00	10952	05/29	412.72

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking *(continued)*

Account # 131-0758735-65 — Computer Aided Surgery Inc

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10953	06/02	292.32	10962	06/09	100.00	10972	06/11	75.00
10955*	05/29	2,142.01	10963	06/10	237.00	10973	06/12	52.72
10956	06/10	2,000.00	10964	06/11	116.26	10975*	06/13	65.91
10957	05/28	694.89	10965	06/12	47.72	10976	06/09	1,030.00
10958	06/02	146.50	10967*	06/10	1,260.00	10977	06/09	1,830.00
10960*	05/30	790.00	10970*	06/11	813.25	10981*	06/20	100.00
10961	06/11	88.46	10971	06/16	962.95			

** indicates gap in check sequence.*

Total (32 checks) 18,591.85

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
05/27	9,564.32	06/02	11,143.15	06/11	5,305.96	06/20	4,076.66
05/28	16,865.43	06/03	10,968.44	06/12	5,205.52		
05/29	14,310.70	06/09	8,008.44	06/13	5,139.61		
05/30	11,897.57	06/10	9,511.43	06/16	4,176.66		

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	−	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statemen

GIVE YOUR BUSINESS A BOOST! Computer Aided Surgery Inc

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option 4 to apply.

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

ANNOUNCING IMPROVED CHECK COVERAGE FOR SMALL BUSINESS CUSTOMERS!

We've improved Chase Check Coverage to better meet your business checking needs.

- Increased overdraft protection by linking up to nine protecting accounts. You specify the order of linked accounts, so needed funds are moved (up to available balances) according to your pre-set instructions.
- Overdraft protection now includes debit card transactions
- Immediate access to ATM-deposited checks up to your daily ATM withdrawal limit and available balances in your checking account
- Same day check writing against deposited funds
- Sole proprietors can link both business and personal accounts
- Pay only a $5.00 transaction fee each time funds are swept into your checking account to cover an overdraft

Enroll in Chase Check Coverage today. Just stop by a branch and speak to a Small Business Representative, call Small Business ServiceLine℠ at 1-800-CHASE38, or visit us online at: **chase.com/smallbusiness**

June 21 - July 22, 2003

131-00131-B015-00131- -023-5-01-W A - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 9

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	4.01 -	4.01	0.00	0.00
Business Checking 131-0758735-65	4,076.66	20,830.00	24,789.39	117.27
Total	**4,072.65**	**20,834.01**	**24,789.39**	**117.27**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in June totaled $6,027.06.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		4.01 -
Deposits and Credits	2	4.01
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**0.00**

Deposits and Credits

Date	*Description*	*Amount*
06/24	Close Out-Credit	4.01
	Total	**4.01**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/24	0.00						

Analysis Fee Explanation

Your analysis fee has been waived this month.

131-00131-B015-00131- -023-5-01-W A - Y -

Primary Account Number: 131-0682996-65

Business Checking — Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		4,076.66
Deposits and Credits	3	20,830.00
Withdrawals and Debits	3	17,377.08
Checks Paid	9	7,412.31
Ending Balance		**117.27**

Deposits and Credits

ate	Description	Amount
6/24	Asap Grant Pay 062403 062303E0000120	20,000.00
7/14	Online Bnkg Trnsf Fr Chk # 131-0771331-66 455998	800.00
7/15	Overdraft Fee Adjustment	30.00
	Total	**20,830.0**

Withdrawals and Debits

ate	Description	Amount
5/23	American Express Elec Remit 062303 030622060013676	2,347.08
5/24	Online Bnkg Trnsf To Chk # 131-0771331-65 535622	15,000.00
7/11	Insufficient Funds Service Fee	30.00
	Total	**17,377.08**

hecks Paid

heck	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
0978	06/26	2,160.00	10983	07/09	281.57	10988*	07/10	837.94
0979	06/23	647.88	10984	07/02	52.30	10989	06/26	2,530.00
0982*	06/25	50.48	10985	06/23	38.89	10991*	07/11	813.25

ndicates gap in check sequence — **Total (9 checks) 7,412.31**

aily Balances

ite	Balance	Date	Balance	Date	Balance	Date	Balance
/23	1,042.81	06/26	1,302.33	07/10	130.52	07/15	117.27
/24	6,042.81	07/02	1,250.03	07/11	712.73 -		
/25	5,992.33	07/09	968.46	07/14	87.27		

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-W A - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. [ ]

B. ADD any deposits not yet shown on your statement. + [ ]

C. TOTAL (A and B above). [ ]

D. SUBTRACT total items outstanding (from chart at left). − [ ]

E. BALANCE (should equal your checkbook balance). [ ]

If you have any questions about your accounts, call the customer service number on the front of your statement.

Attention Business Banking Checking Customers

Computer Aided Surgery Inc

Your next statement will reflect a change in the earnings credit rate. Effective August 1, you'll earn $.108 per $100 of monthly average collected balances. Your earnings credit offsets monthly maintenance, activity, and service fees, and all linked Business Banking Checking accounts contribute towards the monthly average collected balance.

131-00131-B015-00131- -023-5-01-W A - Y -

Primary Account Number: 131-0682996-65

Call 1-800-CHASE38 for all your business service needs.

The Small Business ServiceLine[SM] connects you directly to our team of Small Business experts.

- **Check balances, verify deposits, stop payments**
- **Transfer funds between linked accounts**
- **Order checks and deposit slips**
- **Obtain copies of statements and checks**

July 23 - August 21, 2003

131-00131-B015-00131- -023-5-03-W X - N -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Access Accounts, Make Payments, Transfer Money
Chase Online℠ for Small Business
www.chase.com/cosb

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 0

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	0.00	0.00	0.00	0.00
Business Checking 131-0758735-65	117.27	45.64	162.91	0.00
Total	**117.27**	**45.64**	**162.91**	**0.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in July totaled $367.80.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		0.00
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**0.00**

Analysis Fee Explanation

Your analysis fee has been waived this month.

131-00131-B015-00131- -023-5-03-W X - N -

Primary Account Number: 131-0682996-65

Business Checking

Account # 131-0758735-65

Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		117.27
Deposits and Credits	1	45.64
Withdrawals and Debits	1	162.91
Checks Paid	0	0.00
Ending Balance		**0.00**

Deposits and Credits

Date	*Description*	*Amount*
07/25	Deposit	45.64
	Total	**445.6**

Withdrawals and Debits

Date	*Description*	*Amount*
08/04	Online Bnkg Trnsf To Chk # 131-0771331-66 097246	162.91
	Total	**162.91**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
7/25	162.91	08/04	0.00				

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancie Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-03-W X - N -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). − ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

GIVE YOUR BUSINESS A BOOST! Computer Aided Surgery Inc

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option #4 to apply

131-00131-B015-00131- -023-5-03-W X - N -

Primary Account Number: 131-0682996-65

ANNOUNCING IMPROVED CHECK COVERAGE FOR SMALL BUSINESS CUSTOMERS!

We've improved Chase Check Coverage to better meet your business checking needs.

- Increased overdraft protection by linking up to nine protecting accounts. You specify the order of linked accounts, so needed funds are moved (up to available balances) according to your pre-set instructions.
- Overdraft protection now includes debit card transactions
- Immediate access to ATM-deposited checks up to your daily ATM withdrawal limit and available balances in your checking account
- Same day check writing against deposited funds
- Sole proprietors can link both business and personal accounts
- Pay only a $5.00 transaction fee each time funds are swept into your checking account to cover an overdraft

Enroll in Chase Check Coverage today. Just stop by a branch and speak to a Small Business Representative, call Small Business ServiceLine℠ at 1-800-CHASE38, or visit us online at: **chase.com/smallbusiness**

131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 74

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	613.70	150,000.00	139,270.83	11,342.87
Business Checking 131-0758735-65	0.00	100.00	0.00	100.00
Total	**613.70**	**150,100.00**	**139,270.83**	**11,442.87**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $9,640.80.

131-00131-B015-00131- -023-5-02-2BA - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		613.70
Deposits and Credits	1	150,000.00
Withdrawals and Debits	4	670.30
Checks Paid	74	138,600.53
Ending Balance		**11,342.87**

Deposits and Credits

Date	Description	Amount
10/26	Nist Treas 310 Misc Pay 102601 133889180130600	150,000.00
Total		**150,000.00**

Withdrawals and Debits

Date	Description	Amount
10/31	Chase Sbfs Line Payment 103101 71092305018921	561.76
11/01	Analysis Fee For The Month Of October	7.54
11/14	American Express Elec Remit 111401 011112010426069	1.00
11/21	Deduction-Notice Mailed	100.00
Total		**670.30**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2955	10/31	284.85	2981	10/26	2,000.00	3007	11/14	1,275.00
2956	11/01	100.00	2982	10/26	2,000.00	3014*	11/19	1,000.00
2957	11/01	100.00	2983	10/26	2,000.00	3015	11/13	113.02
2958	10/23	53.27	2984	10/26	2,000.00	3016	11/01	100.00
2959	11/01	100.00	2985	10/26	2,000.00	3018*	11/09	587.44
2960	10/23	235.82	2986	11/13	50.00	3027*	11/16	303.56
2961	10/23	300.00	2988*	11/19	27.35	3030*	11/14	20.28
2962	10/26	75,000.00	2989	11/14	112.86	3032*	11/15	295.57
2963	11/07	44.40	2990	11/06	151.76	3033	11/20	237.37
2964	11/07	174.42	2991	10/29	41.14	3034	11/13	158.40
2966*	11/01	10.00	2992	11/08	105.60	3035	11/15	55.70
2967	11/01	200.00	2993	10/29	158.05	3036	11/21	100.00
2968	10/29	214.34	2994	11/07	139.80	3037	11/14	1,770.00
2969	11/06	92.67	2995	11/05	12.34	3038	11/09	225.00
2970	11/02	441.79	2996	11/16	430.00	3039	11/09	317.17
2971	11/06	48.99	2997	10/29	3,315.70	3040	11/09	2,000.00
2972	11/16	17.52	2998	10/29	4,451.24	3041	11/21	200.00
2973	11/06	70.00	2999	11/01	254.77	3042	11/20	1,000.00
2974	10/30	110.55	3000	10/29	4,957.85	3046*	11/19	107.17
2975	11/13	7.01	3001	11/06	17.52	3049*	11/16	194.85
2976	11/13	600.00	3002	11/02	60.48	3051*	11/19	519.60
2977	10/26	2,000.00	3003	10/29	4,000.00	3052	11/19	1,007.16
2978	10/26	2,000.00	3004	10/29	3,000.00	3053	11/19	205.73
2979	10/26	2,000.00	3005	11/02	5,710.42	3064*	11/23	2,000.00
2980	10/26	2,000.00	3006	11/14	1,605.00			

Total (74 checks) **138,600.53**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/23	24.61	10/26	57,024.61	10/29	36,886.29

ber 23, 2001

l-B015-00131- -023-5-02-2BA - Y - Primary Account Number: 131-0682996-65

r: 131-0682996-65

ss Checking

)96-65 *(continued)*

COMPUTER AIDED SURGERY INC

R AIDED SURGERY INC
ST ATP DMT PROGRAM

36,775.74	11/07	28,092.23	11/16	17,847.25
35,929.13	11/08	27,986.63	11/19	14,980.24
35,056.82	11/09	24,857.02	11/20	13,742.87
28,844.13	11/13	23,928.59	11/21	13,342.87
28,831.79	11/14	19,144.45	11/23	11,342.87
28,450.85	11/15	18,793.18		

sis Fee of $ 7.54 was charged to your account on 11/01 based on your activity and balances
e period 10/01 - 10/31. Below is a summary of your activity in the following account(s):
)96-65

your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31,
ness Checking balances received an earnings credit which reduced your analysis fee.

Amount
100.00
100.00

Balance

Eligible to be Offset By Earnings Credit

	Volume	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
posited	2	$ 0.20	0.40	Check Paid	31	$ 0.20	6.20
icket	2	$ 0.20	0.40				

ıized Service Charges	7.00
Maintenance Charge	15.00
rges Before Earnings Credit	22.00
ings Credit on $ 9,640.80 of combined checking average collected balances	14.46
Fee for October	**7.54**

)ined Business Banking balances of $ 15,000.00 or more, you will pay a single monthly
ıce charge regardless of the number of linked accounts you have.

131-00131-B015-00131- -023-5-02-2BA - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		0.00
Deposits and Credits	1	100.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**100.00**

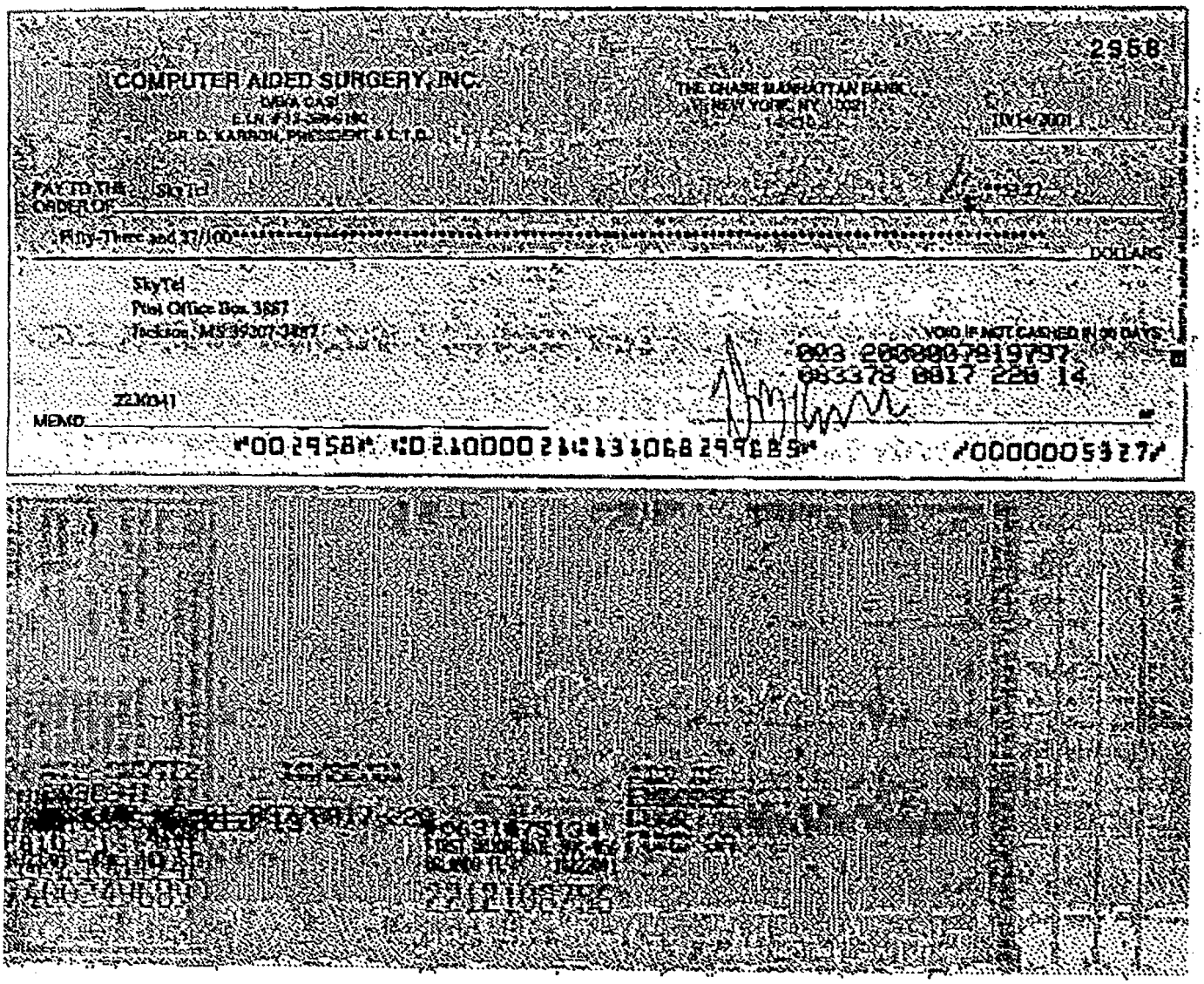
Deposits and Credits

Date	*Description*	*Amount*
11/21	Deposit	100.00
Total		**100.00**

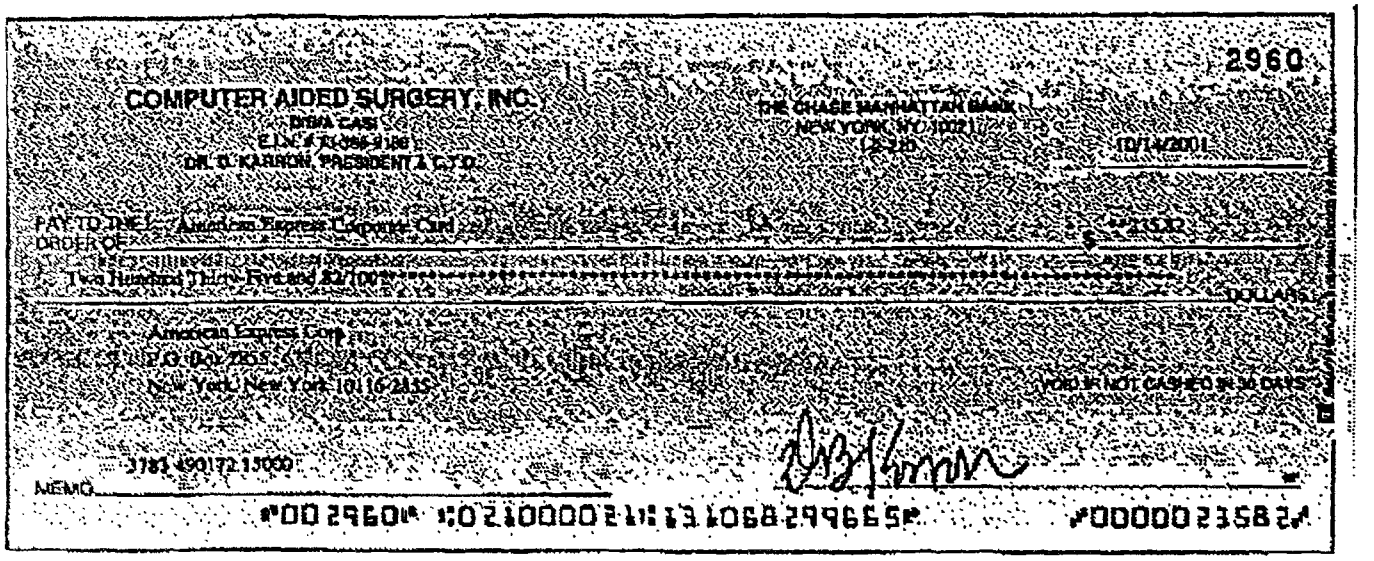
Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
11/21	100.00				

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074249689 Posting date 23-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0078162786 Posting date 23-OCT-01



002030 NYC 02 009 050 003002

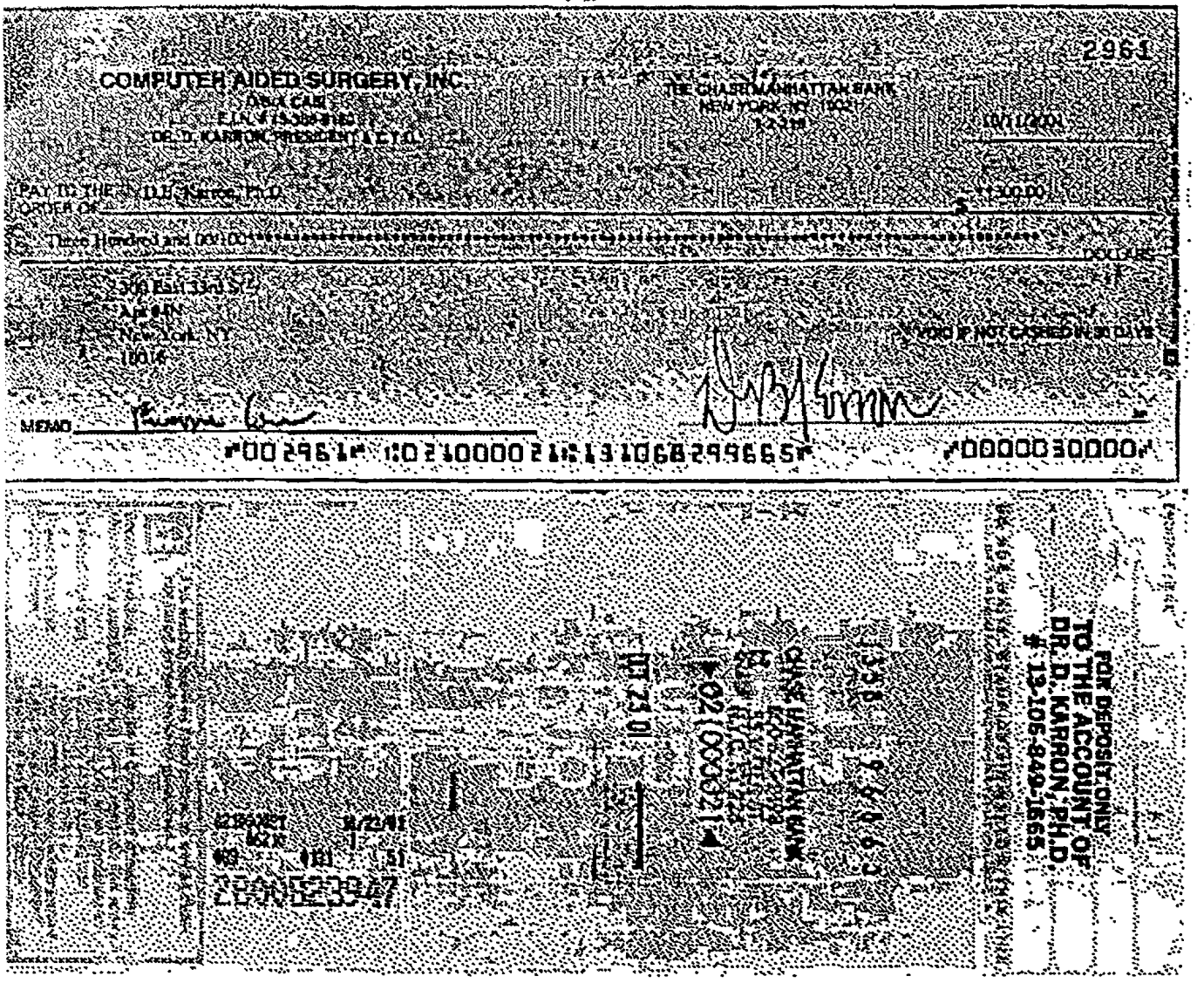
01 966 01295 019 378349017215000 004450 NYC

A10

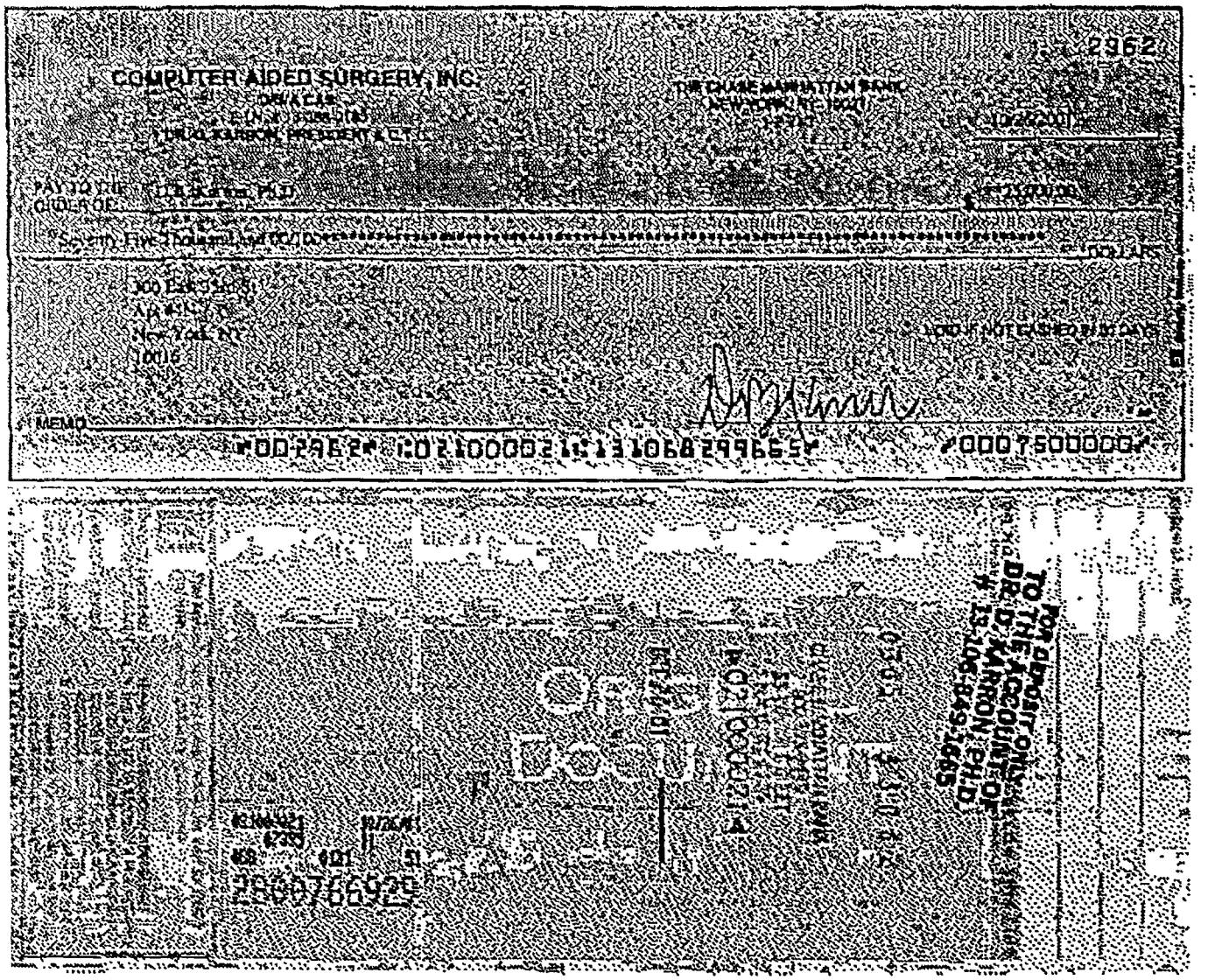
⑈00162786

⑈021000021⑆
BANK #-91155151
NEW YORK NJ NY2/M1
19563770

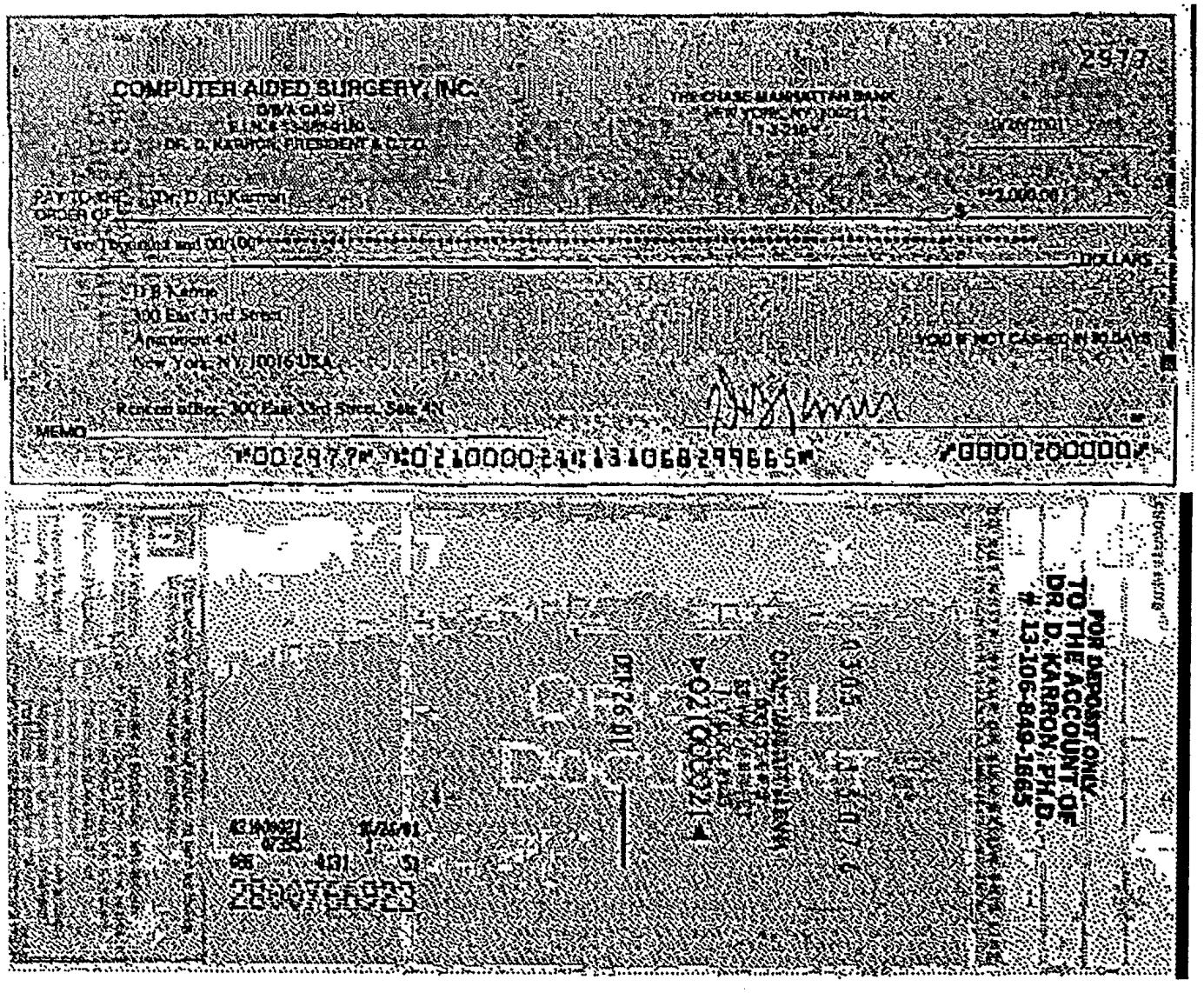
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028823947 Posting date 23-OCT-01



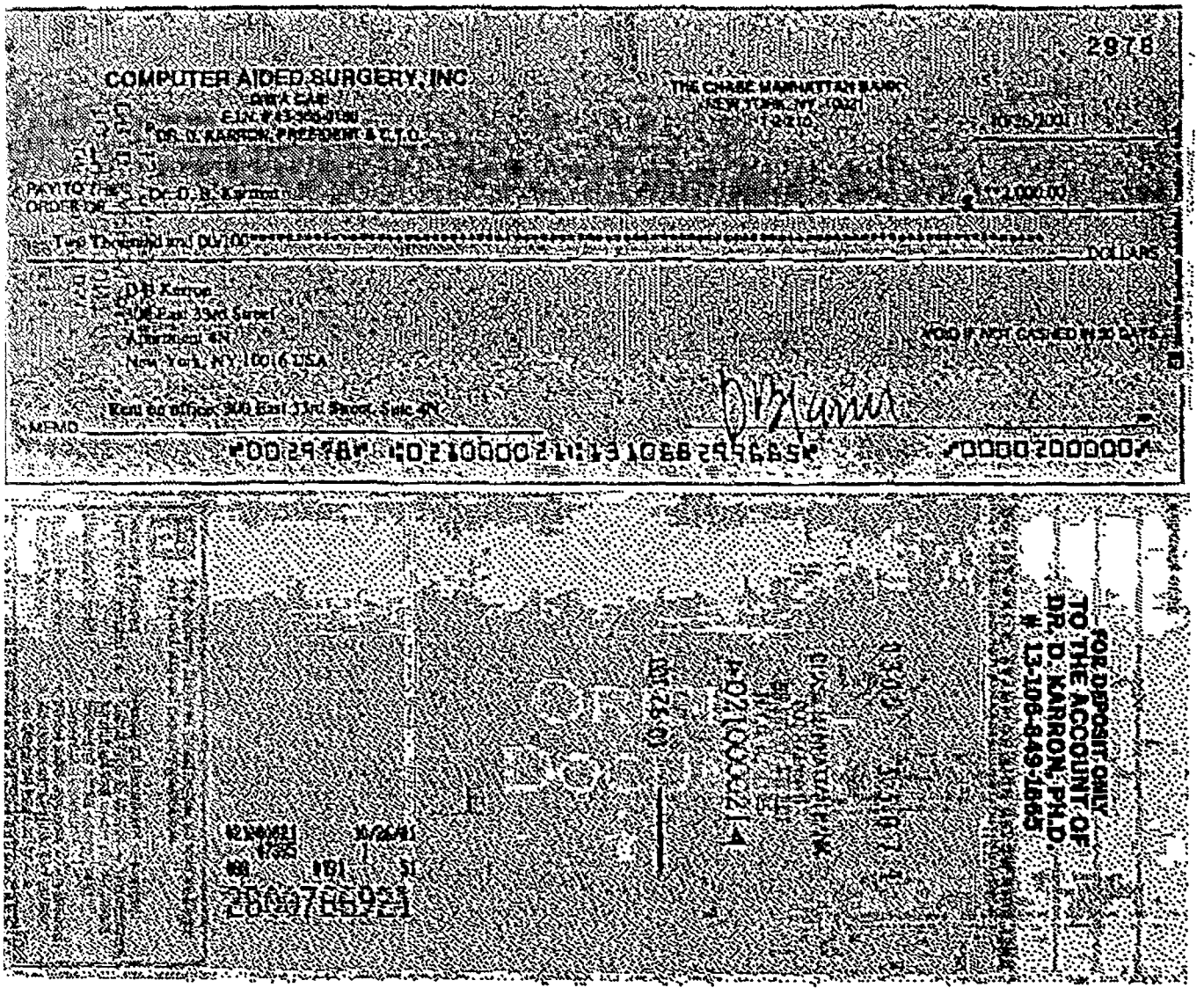
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766929 Posting date 26-OCT-01



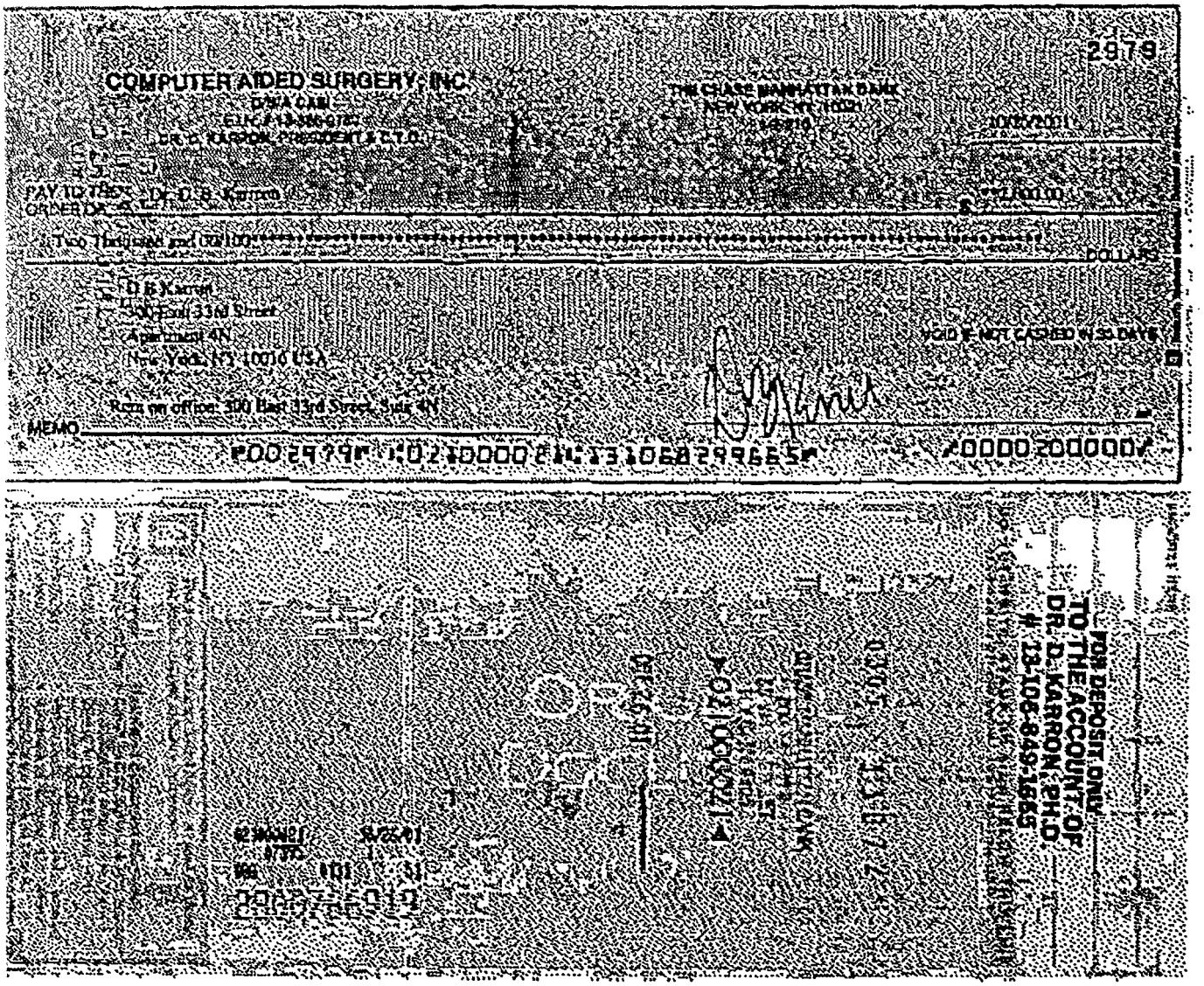
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766923 Posting date 26-OCT-01



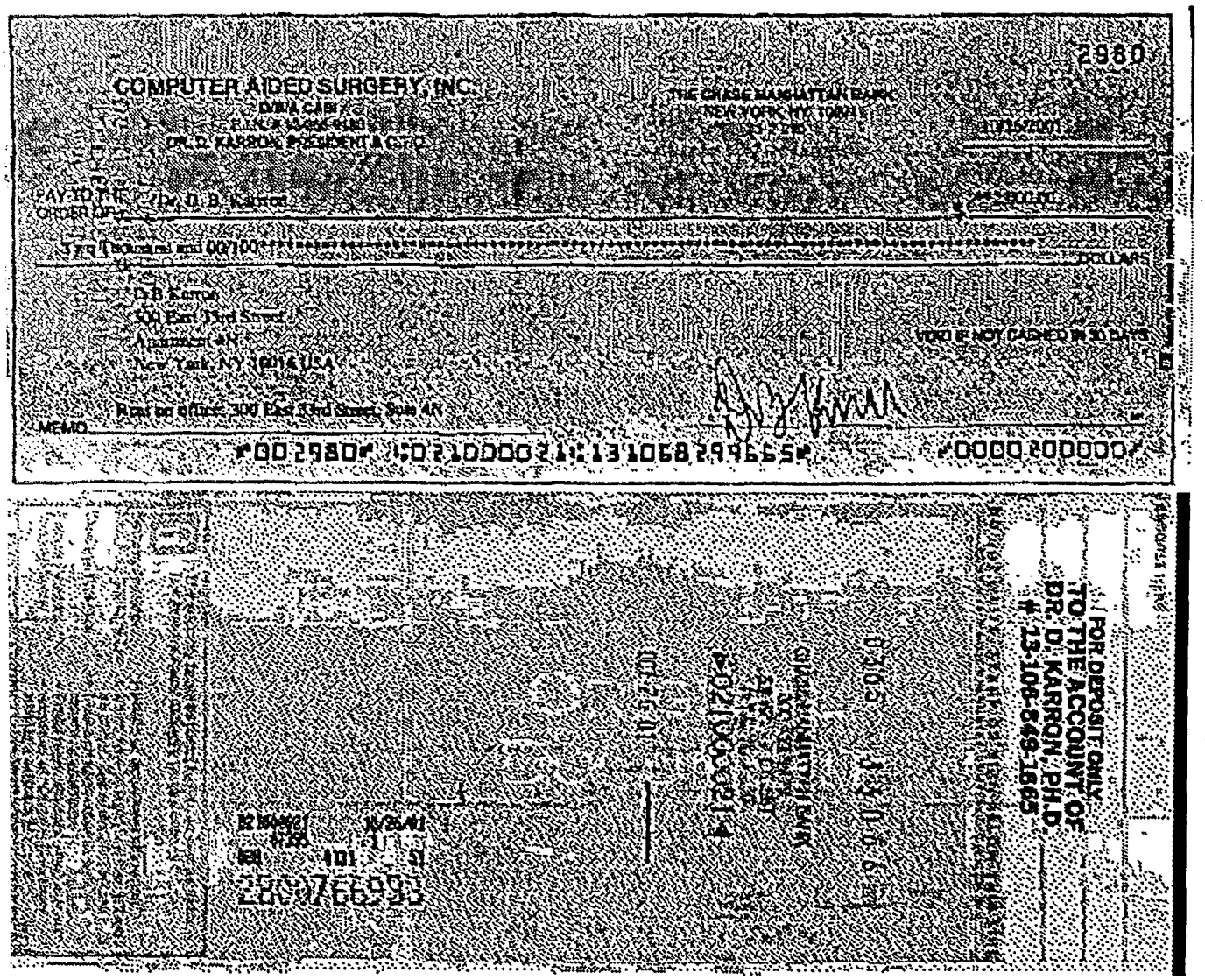
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766921 Posting date 26-OCT-01



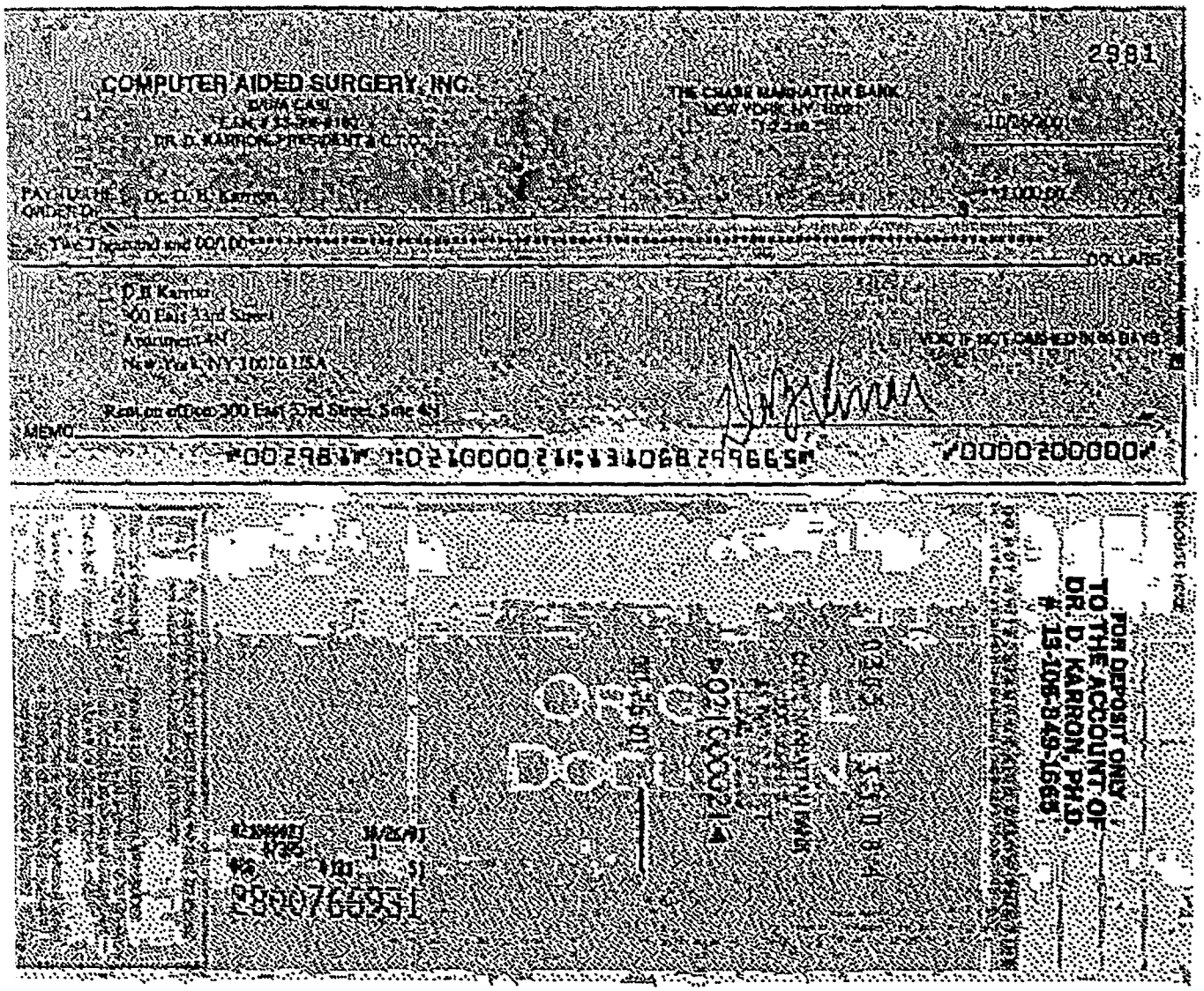
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766919 Posting date 26-OCT-01



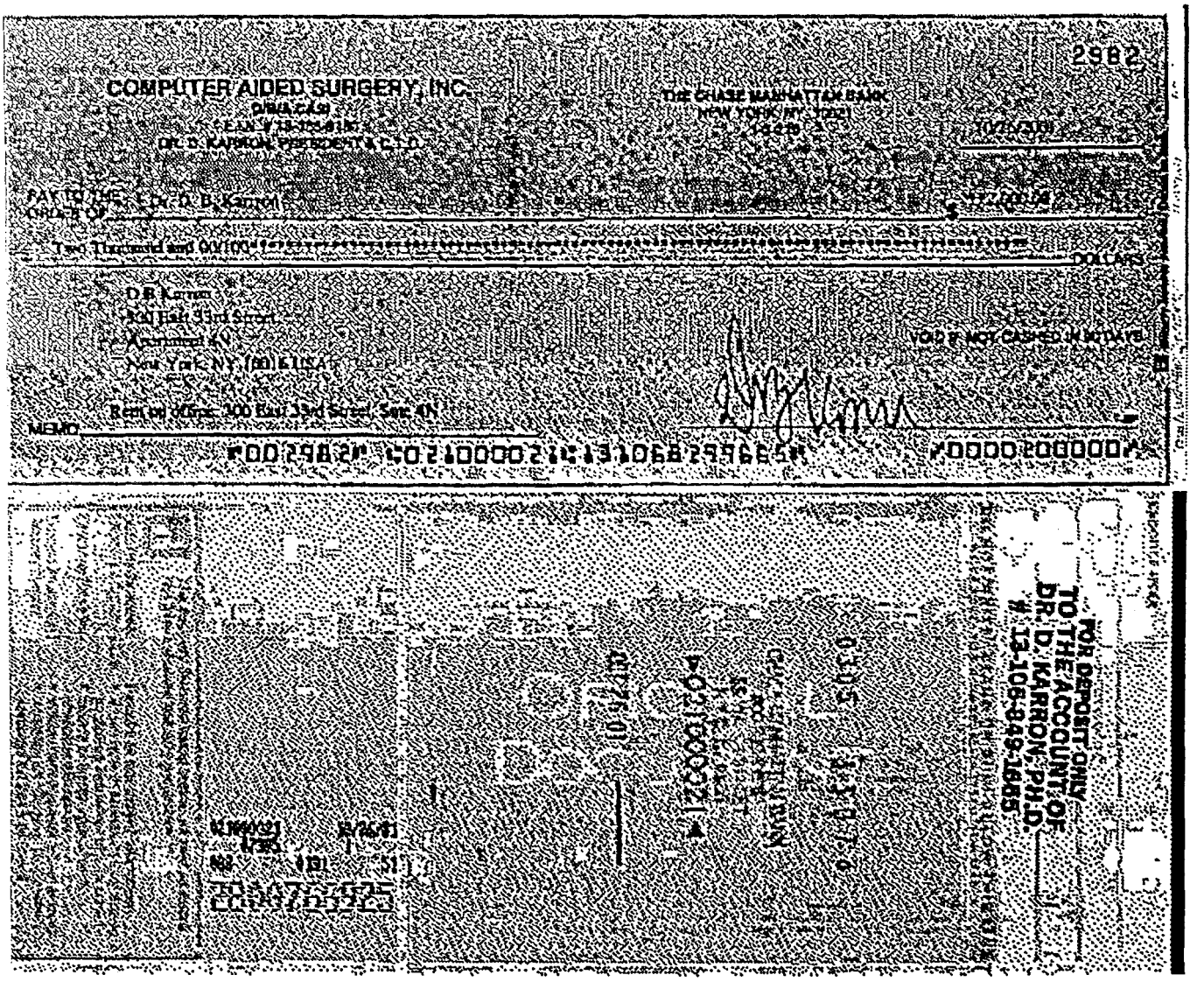
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766933 Posting date 26-OCT-01



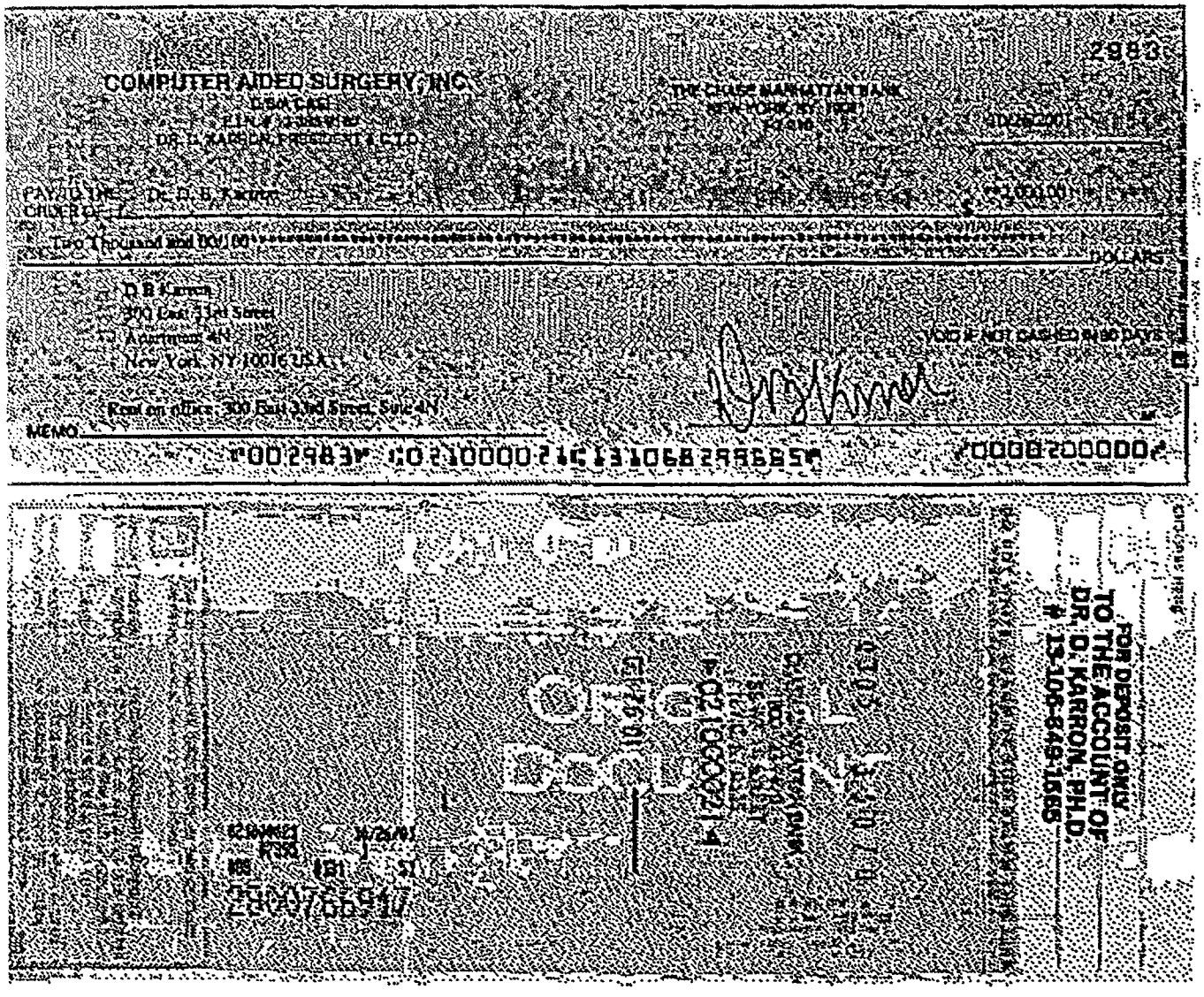
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766931 Posting date 26-OCT-01



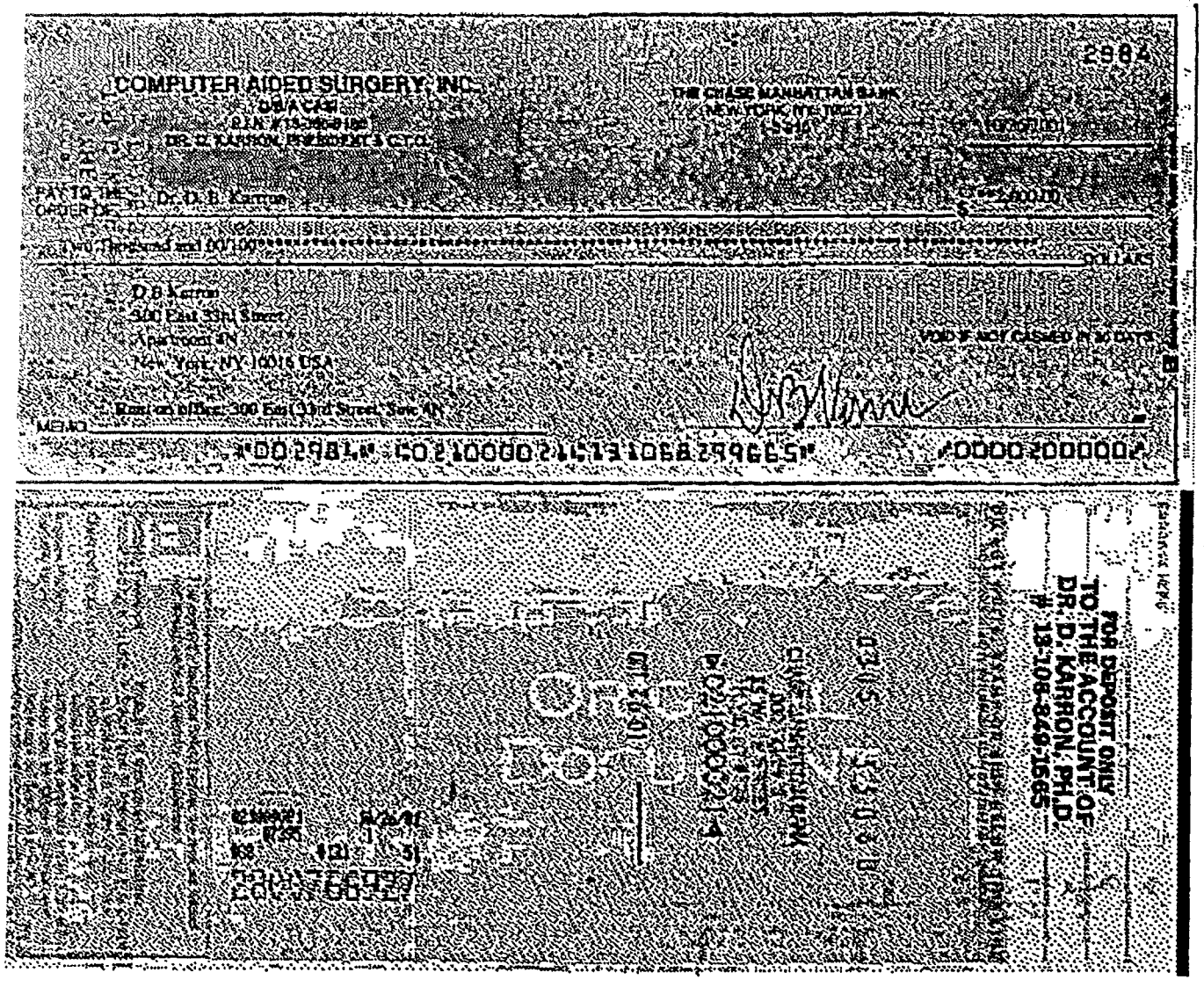
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766925 Posting date 26-OCT-01



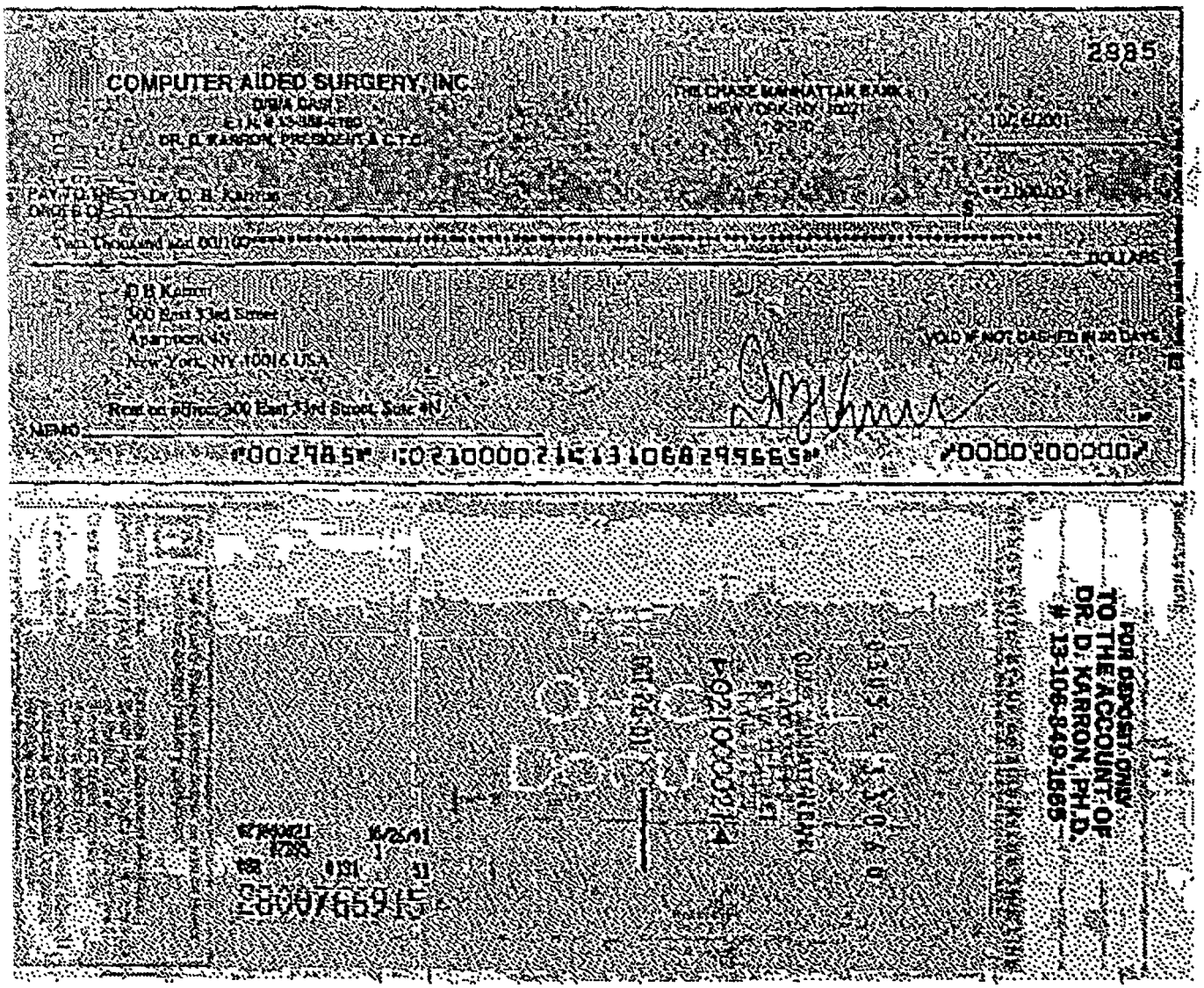
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766917 Posting date 26-OCT-01



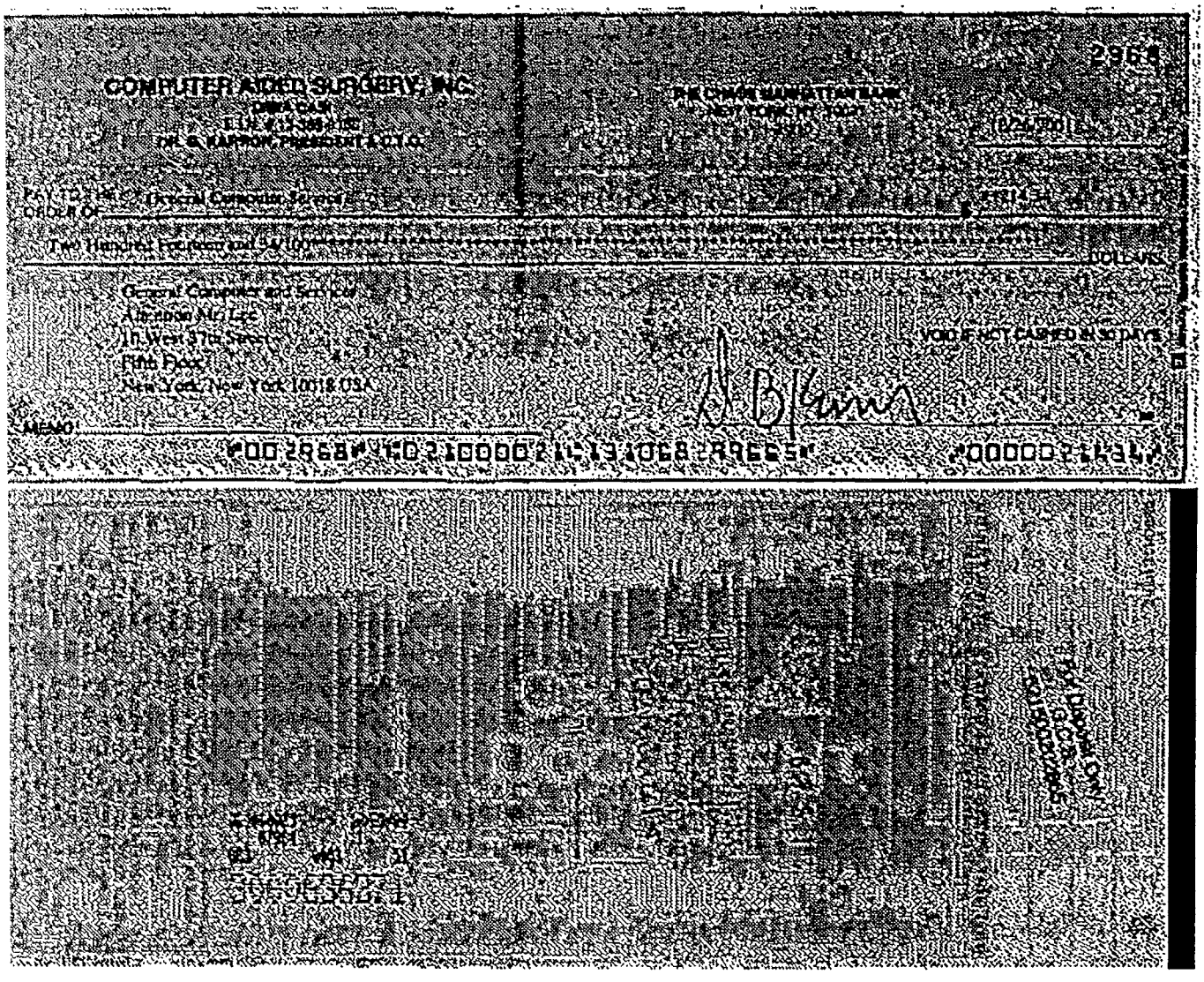
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766927 Posting date 26-OCT-01



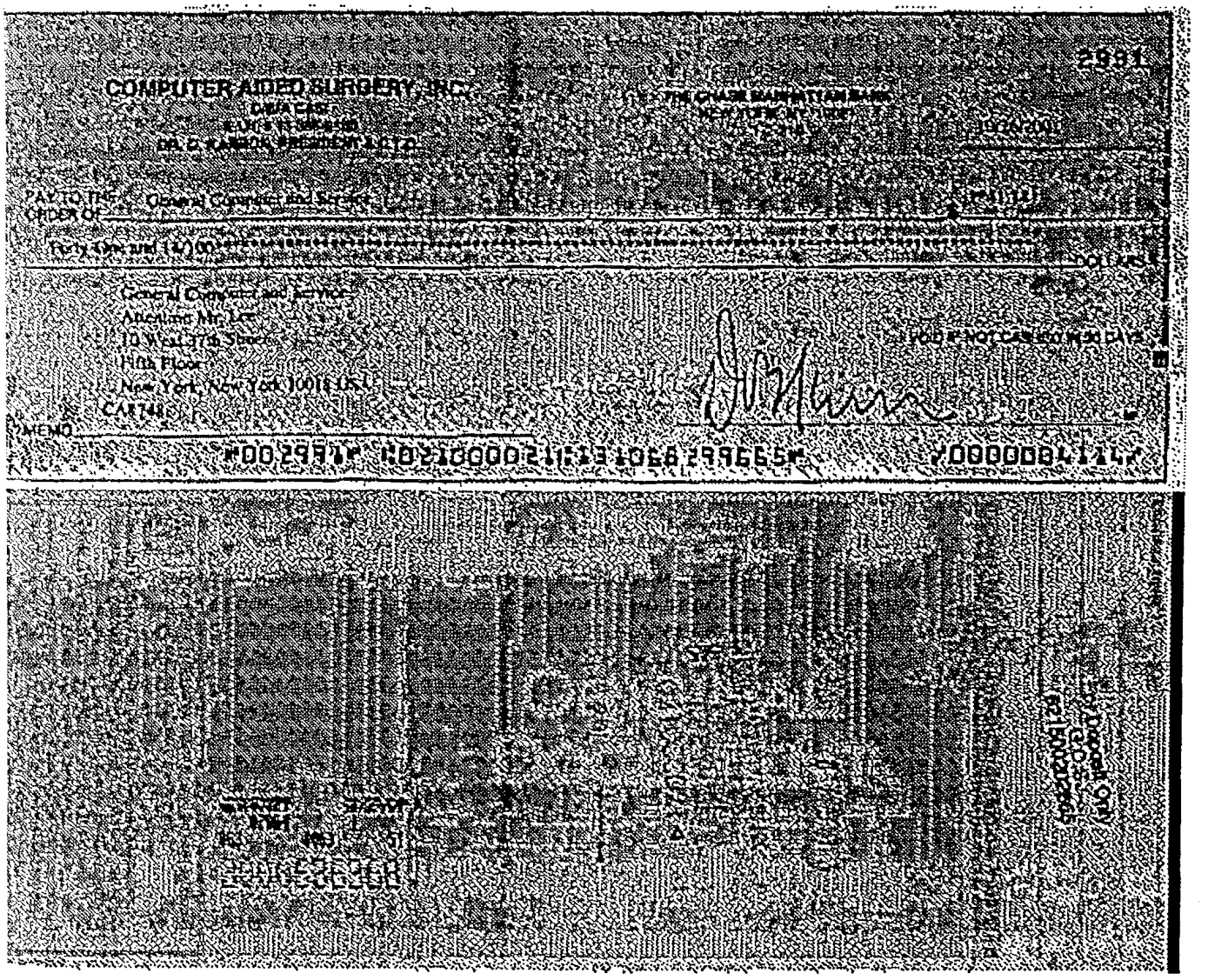
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028766915 Posting date 26-OCT-01



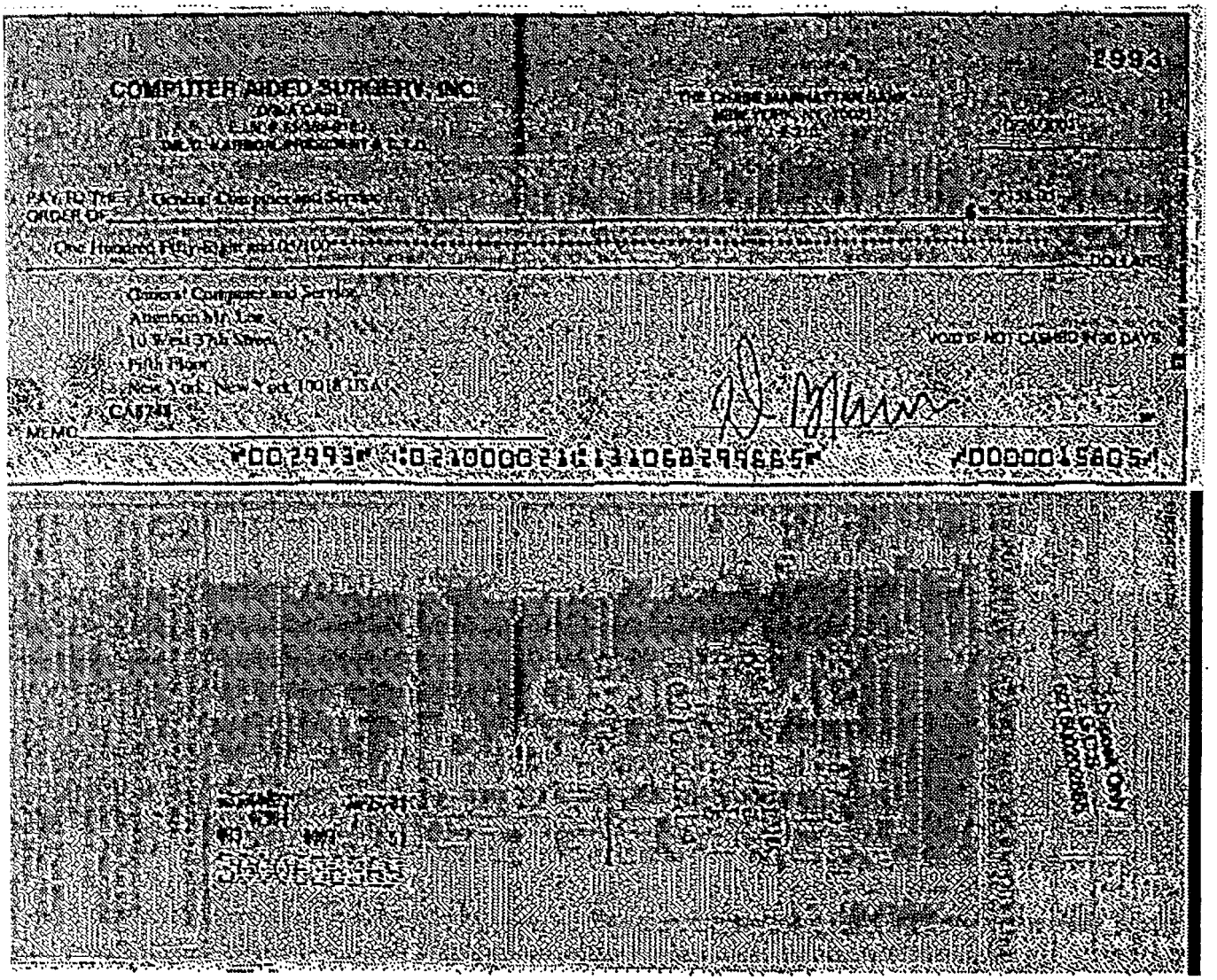
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636371 Posting date 29-OCT-01



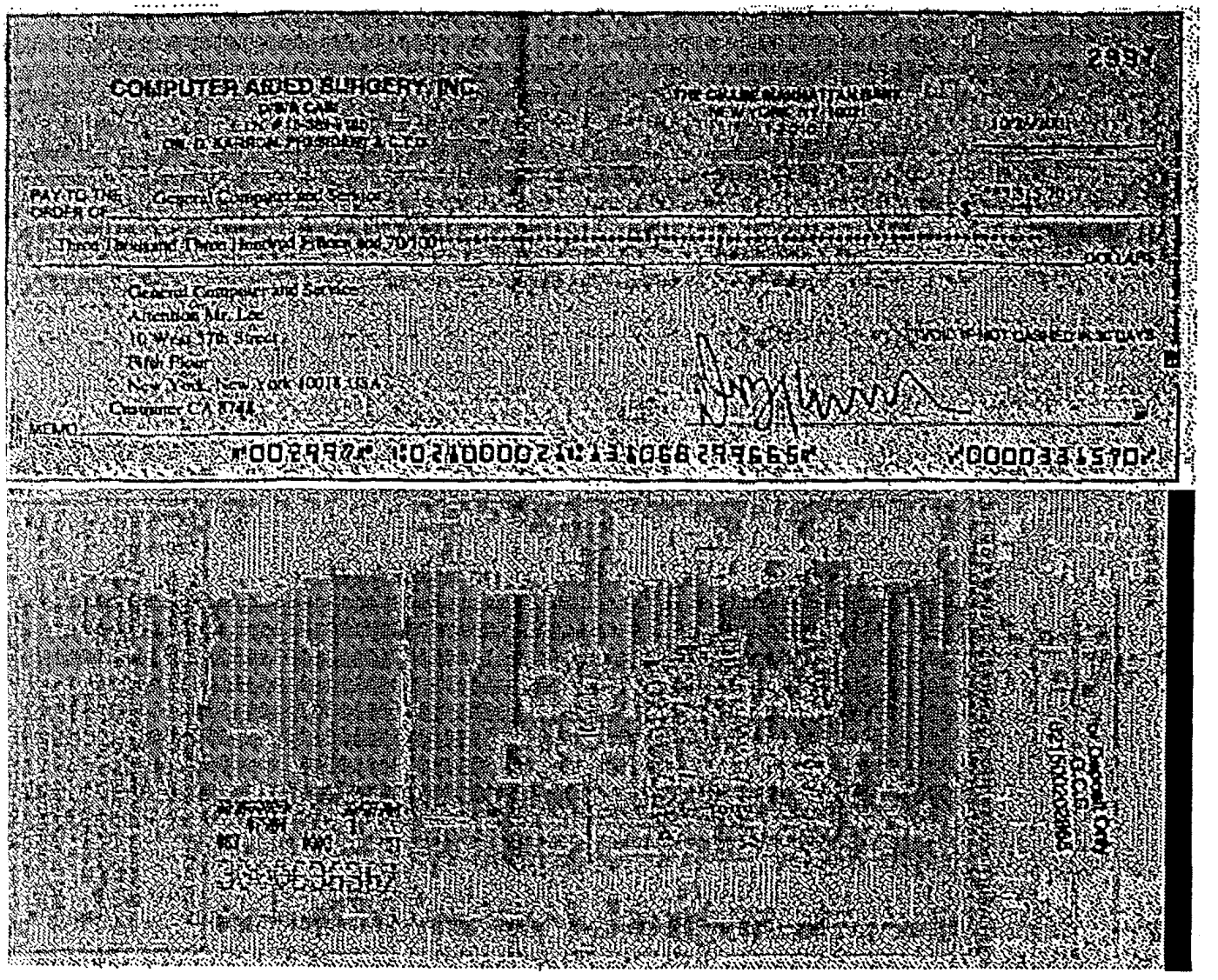
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636368 Posting date 29-OCT-01



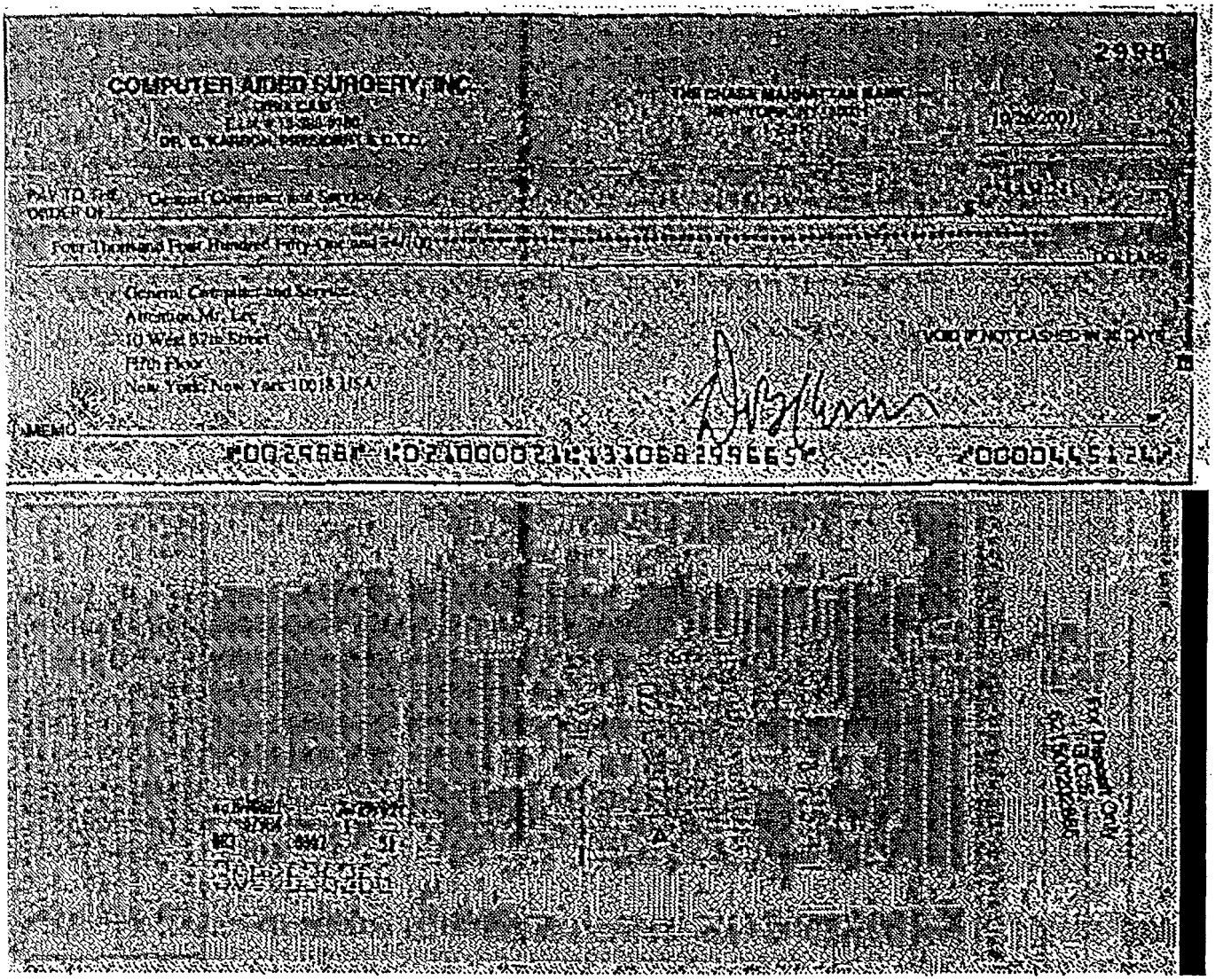
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636369 Posting date 29-OCT-01



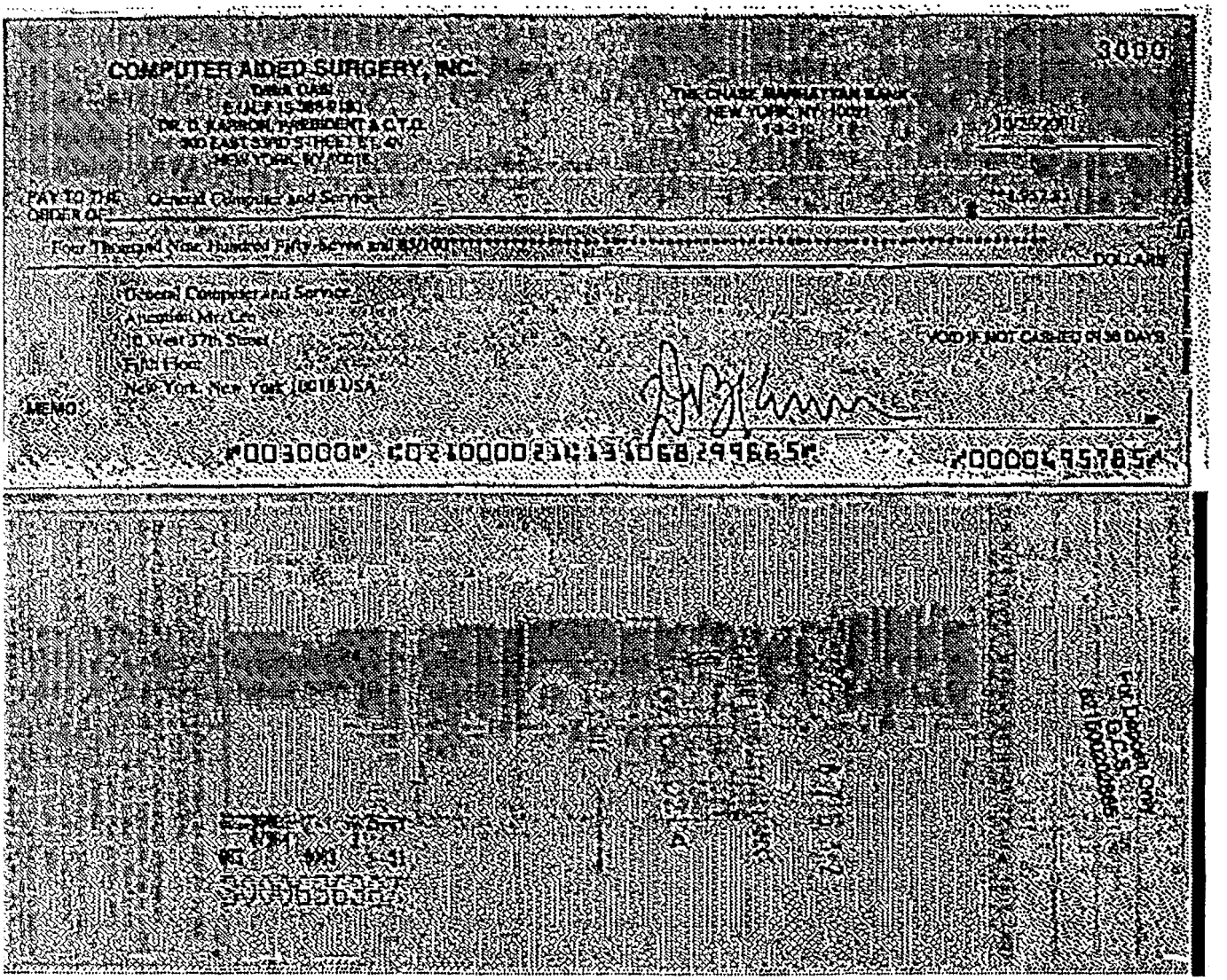
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636367 Posting date 29-OCT-01



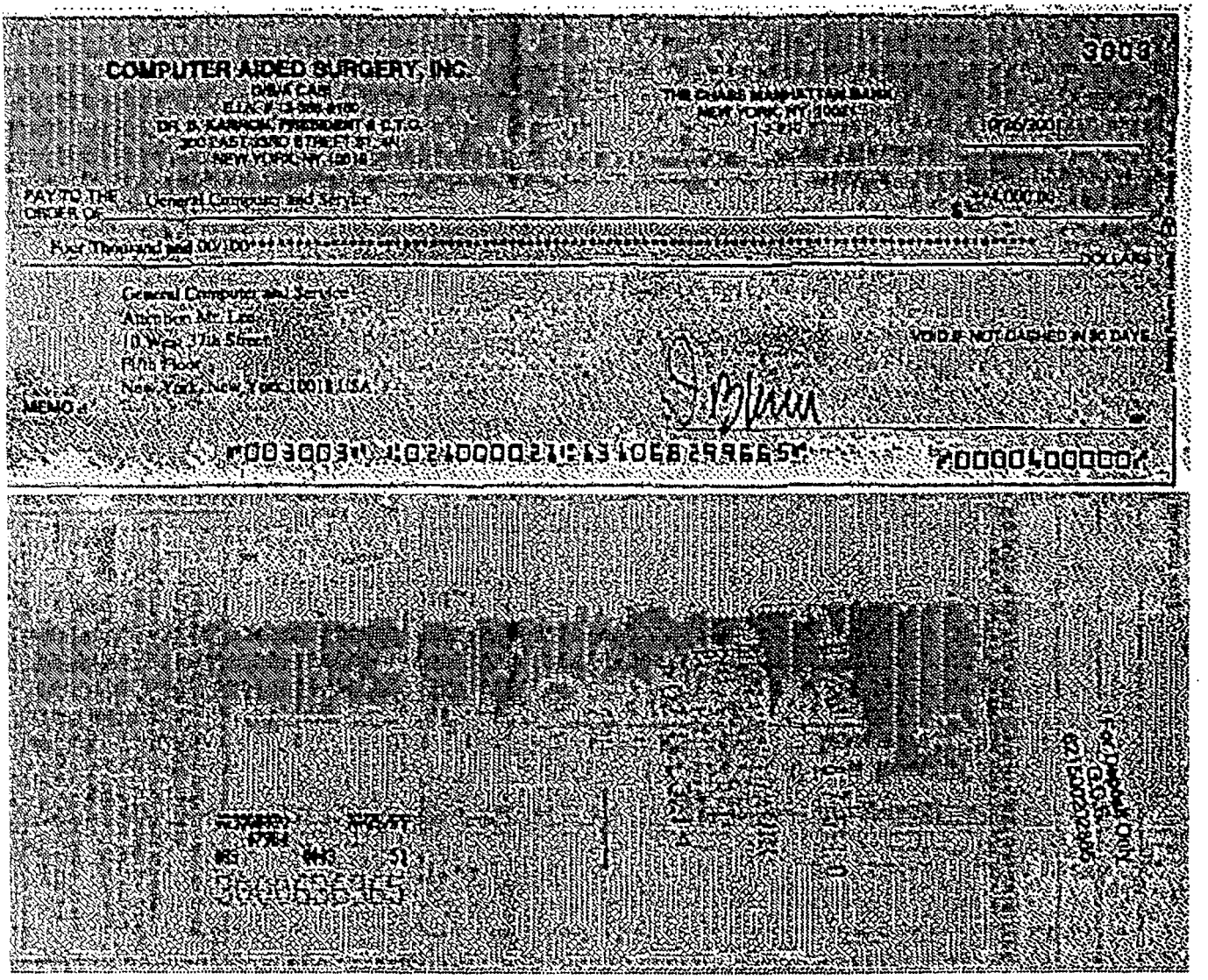
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636366 Posting date 29-OCT-01



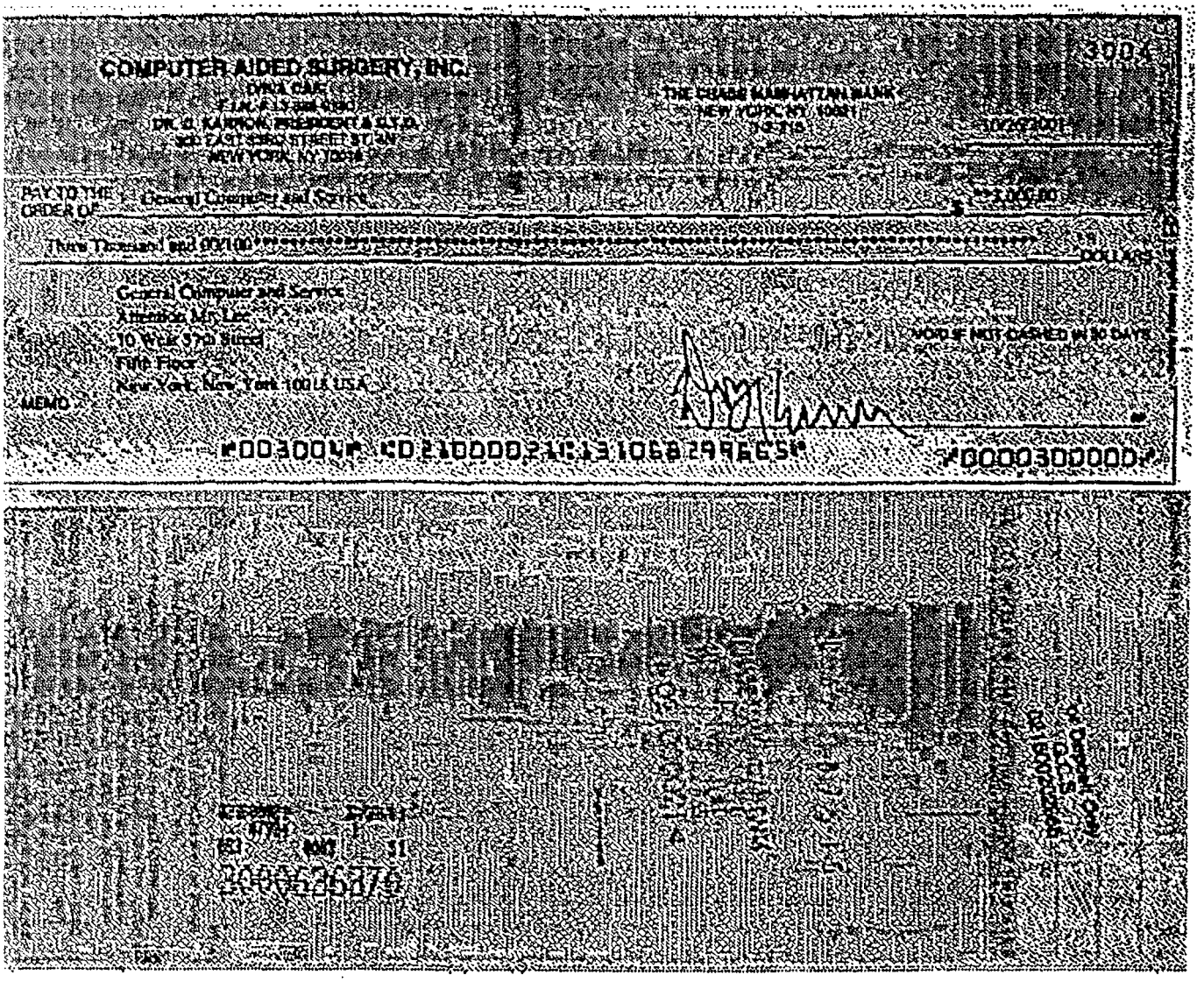
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636387 Posting date 29-OCT-01



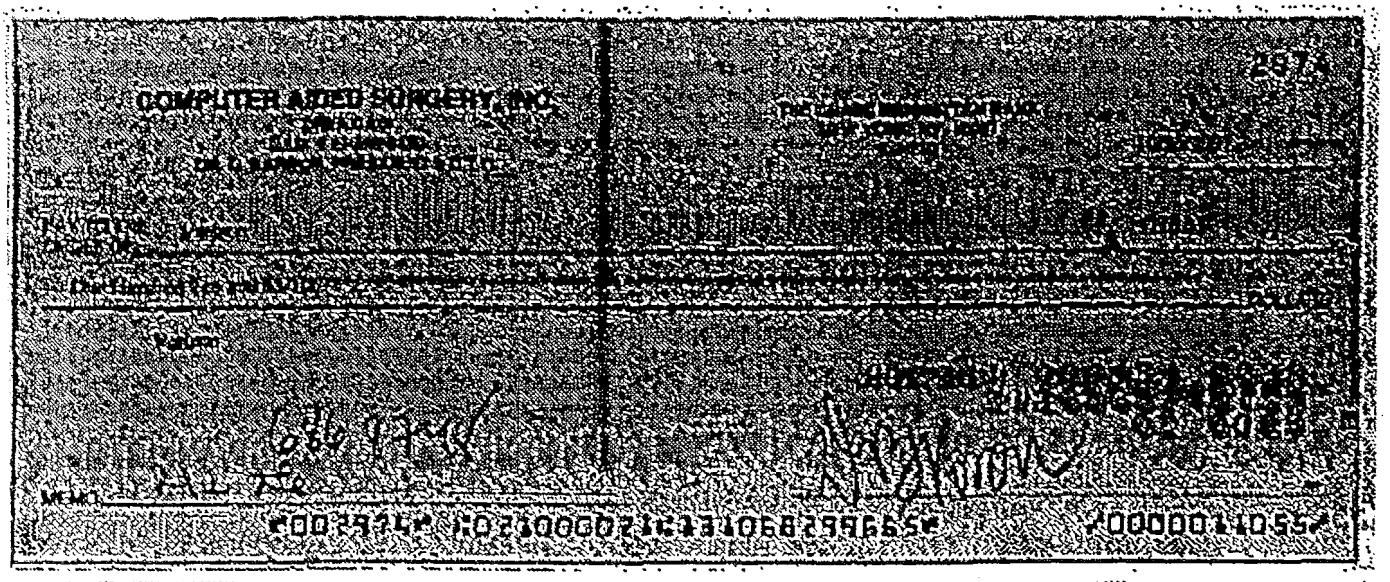
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636365 Posting date 29-OCT-01

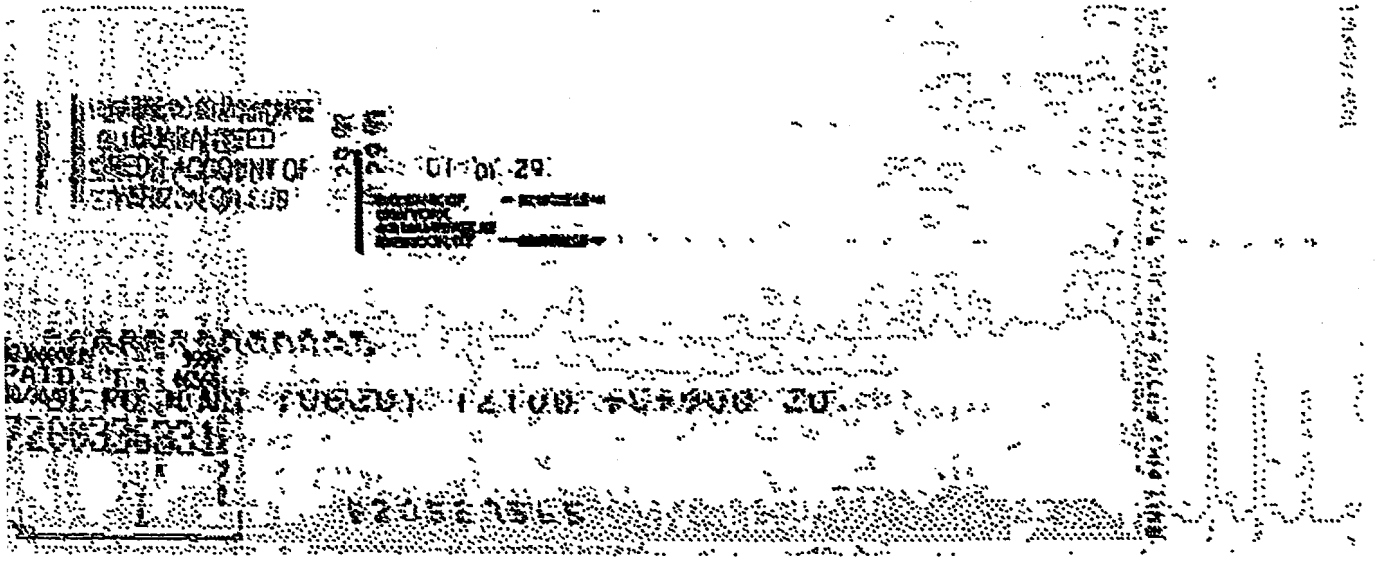


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030636370 Posting date 29-OCT-01

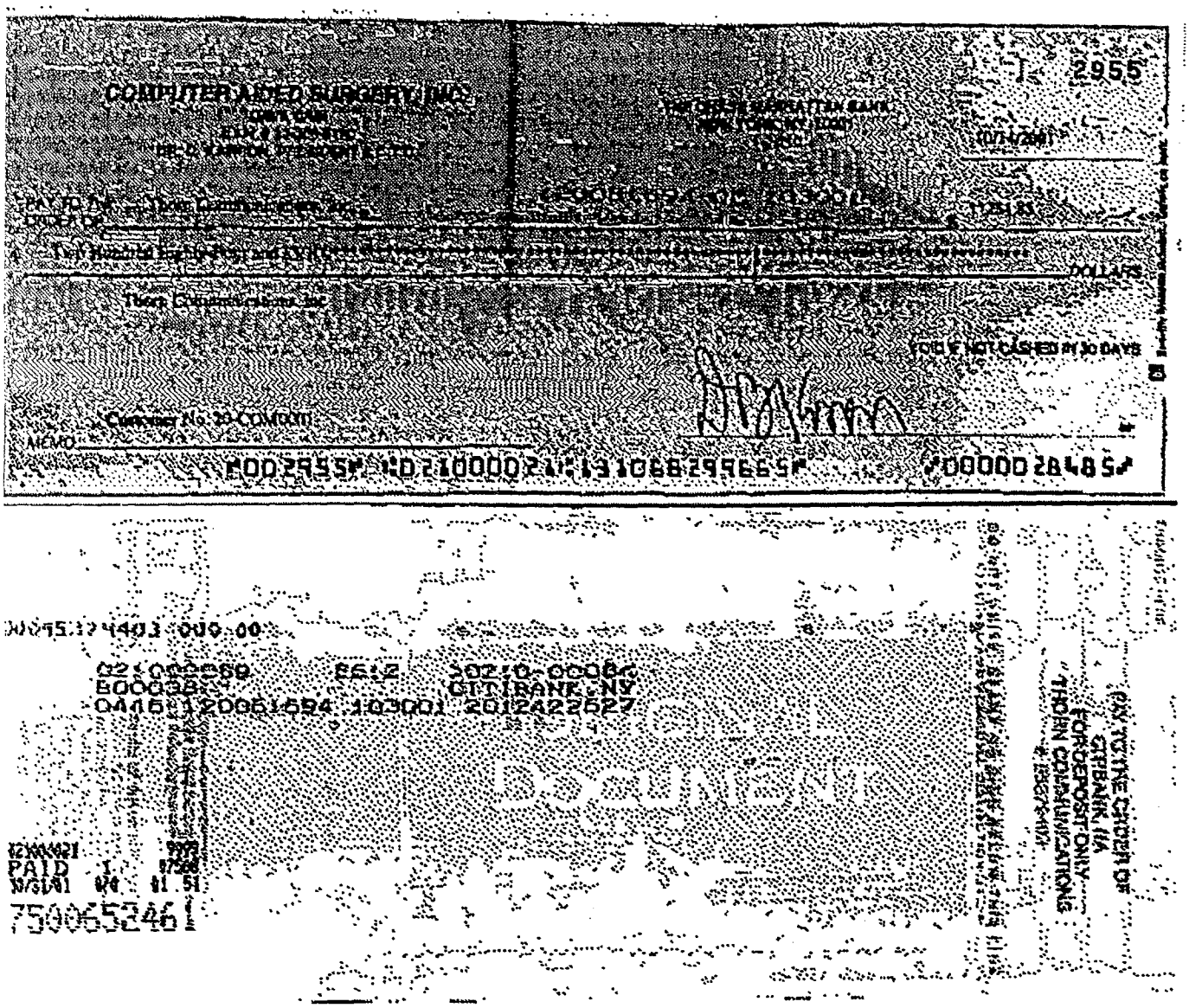


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0072336331 Posting date 30-OCT-01

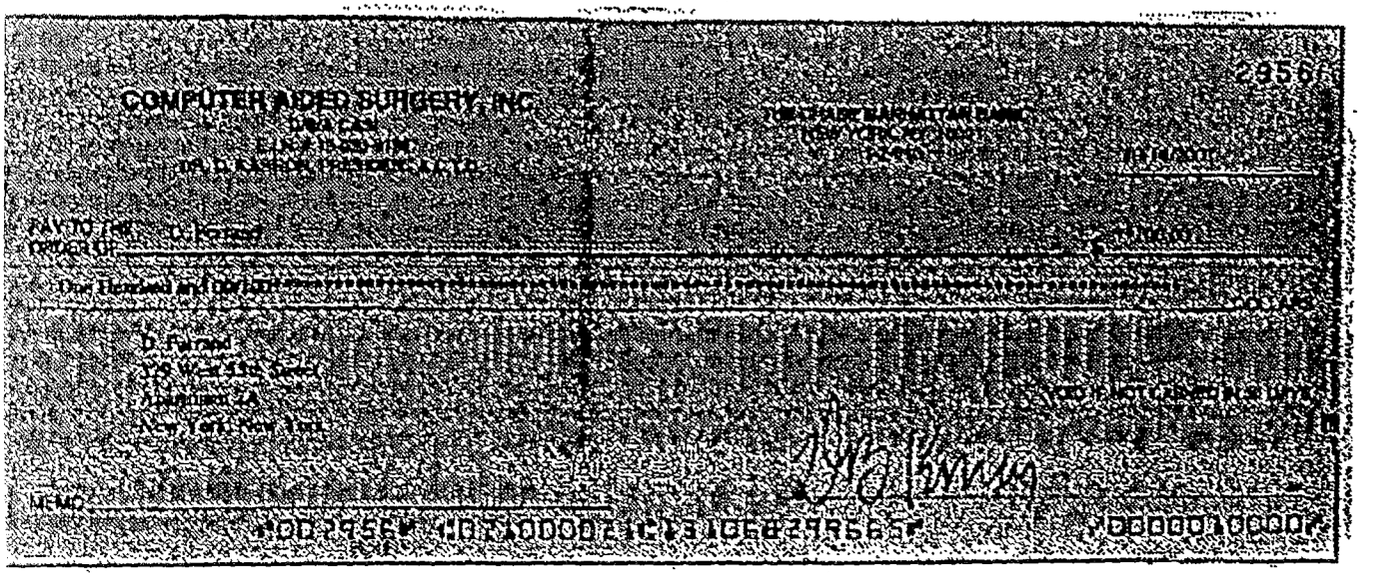


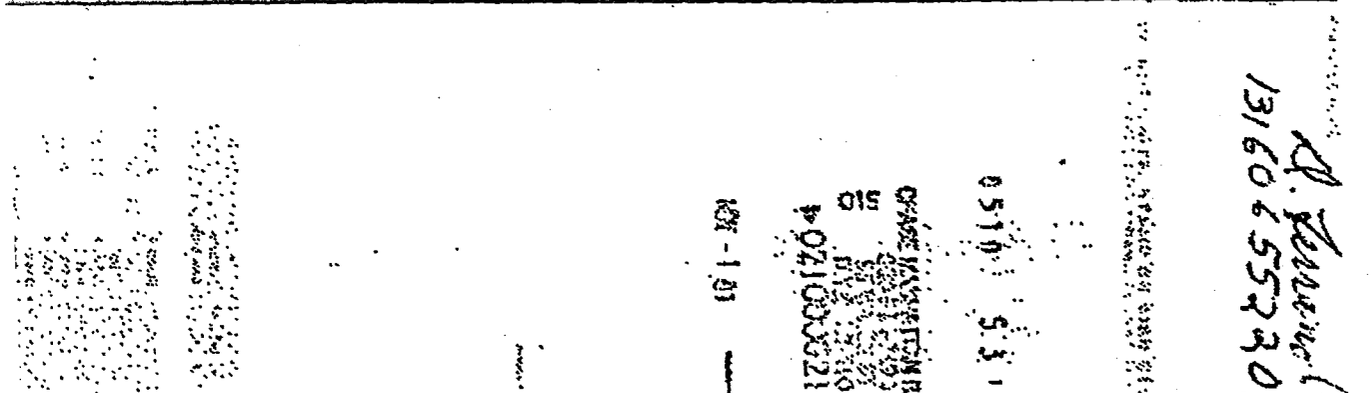


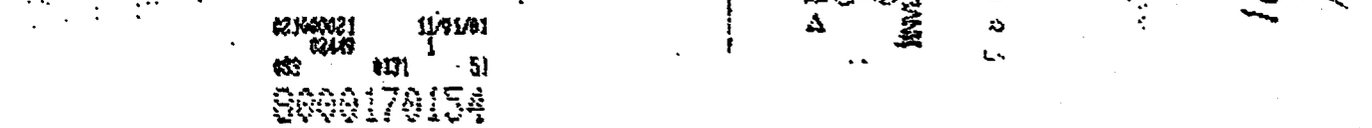
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075652461 Posting date 31-OCT-01



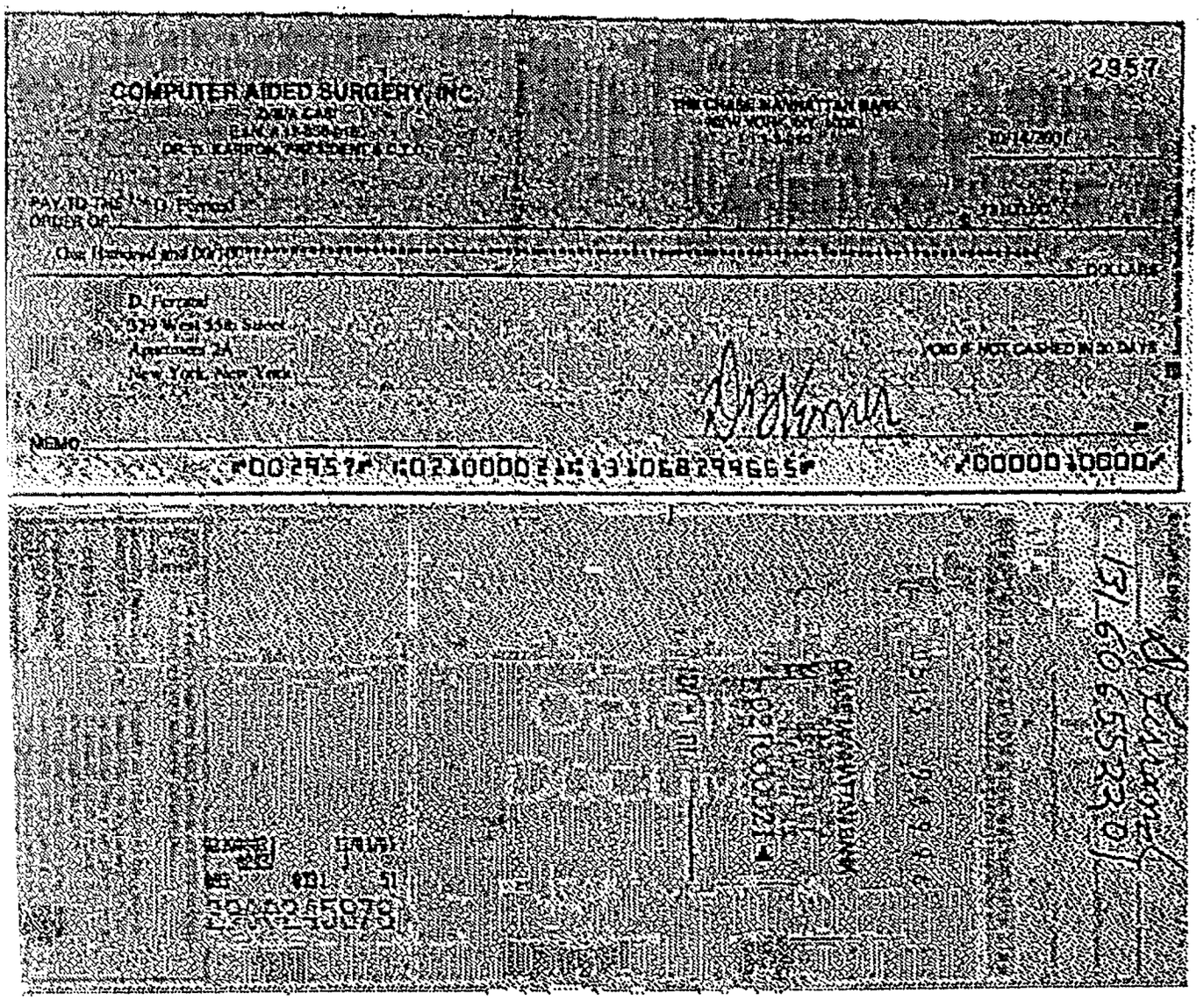
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0080170154 Posting date 01-NOV-01



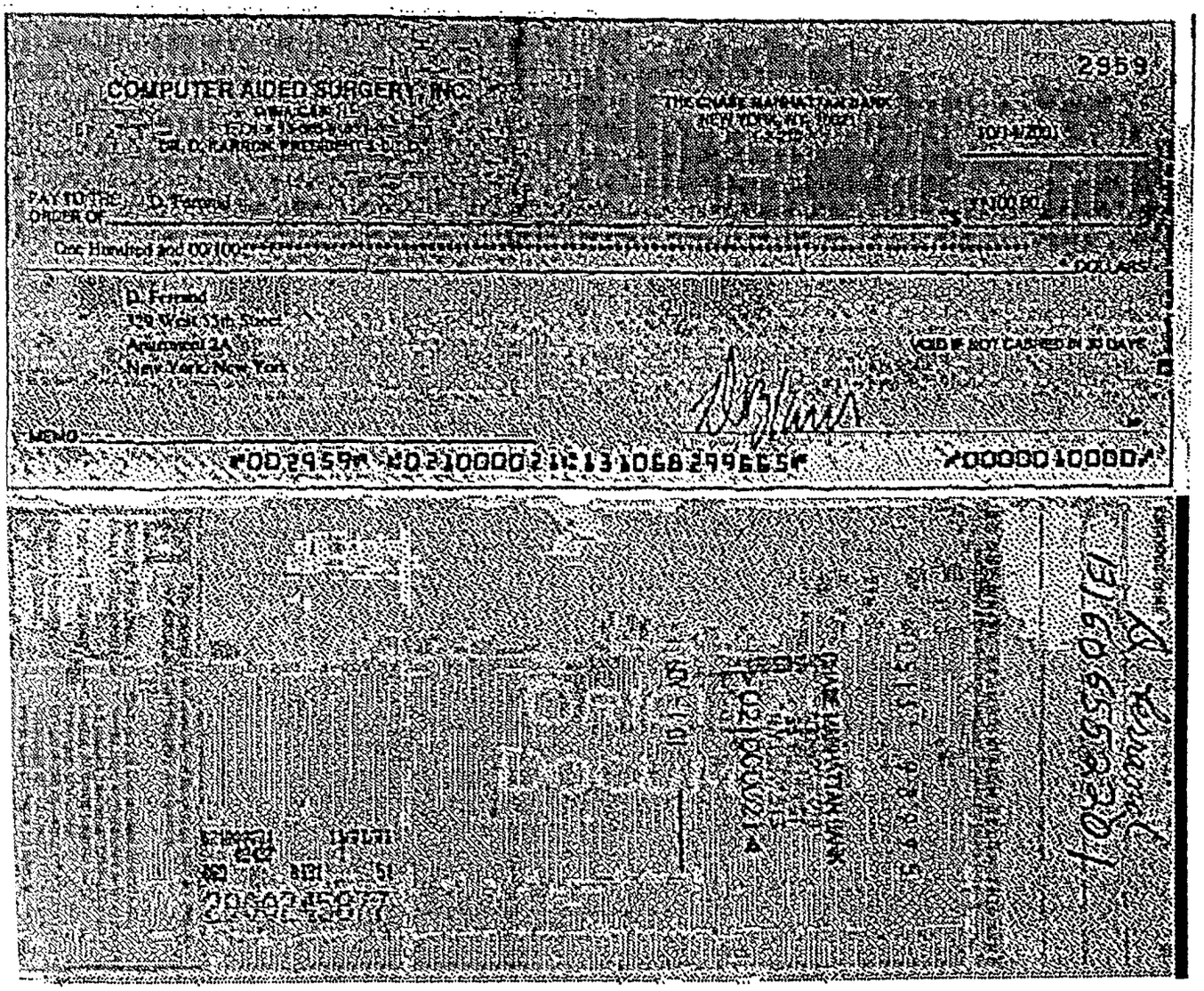




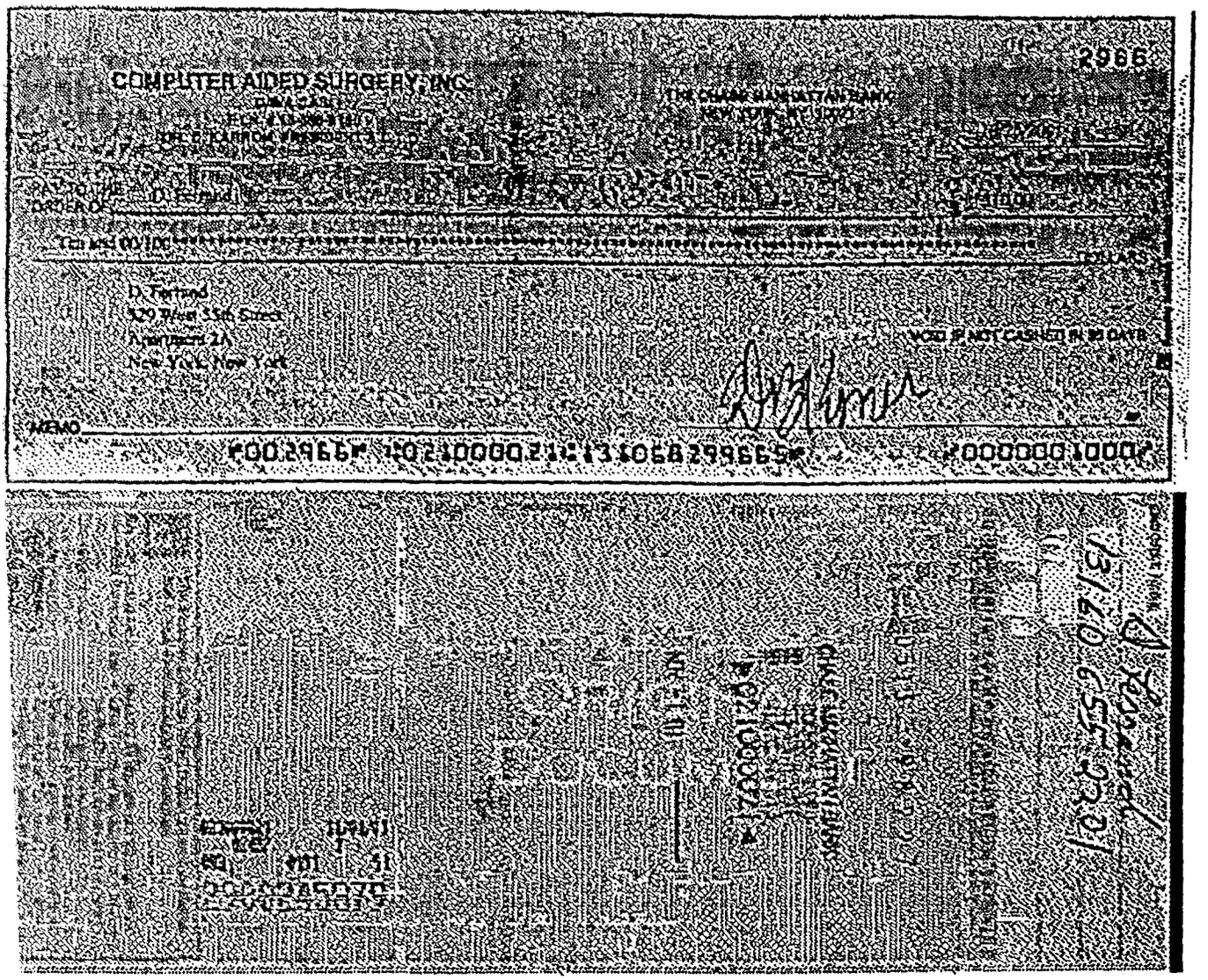
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029245878 Posting date 01-NOV-01



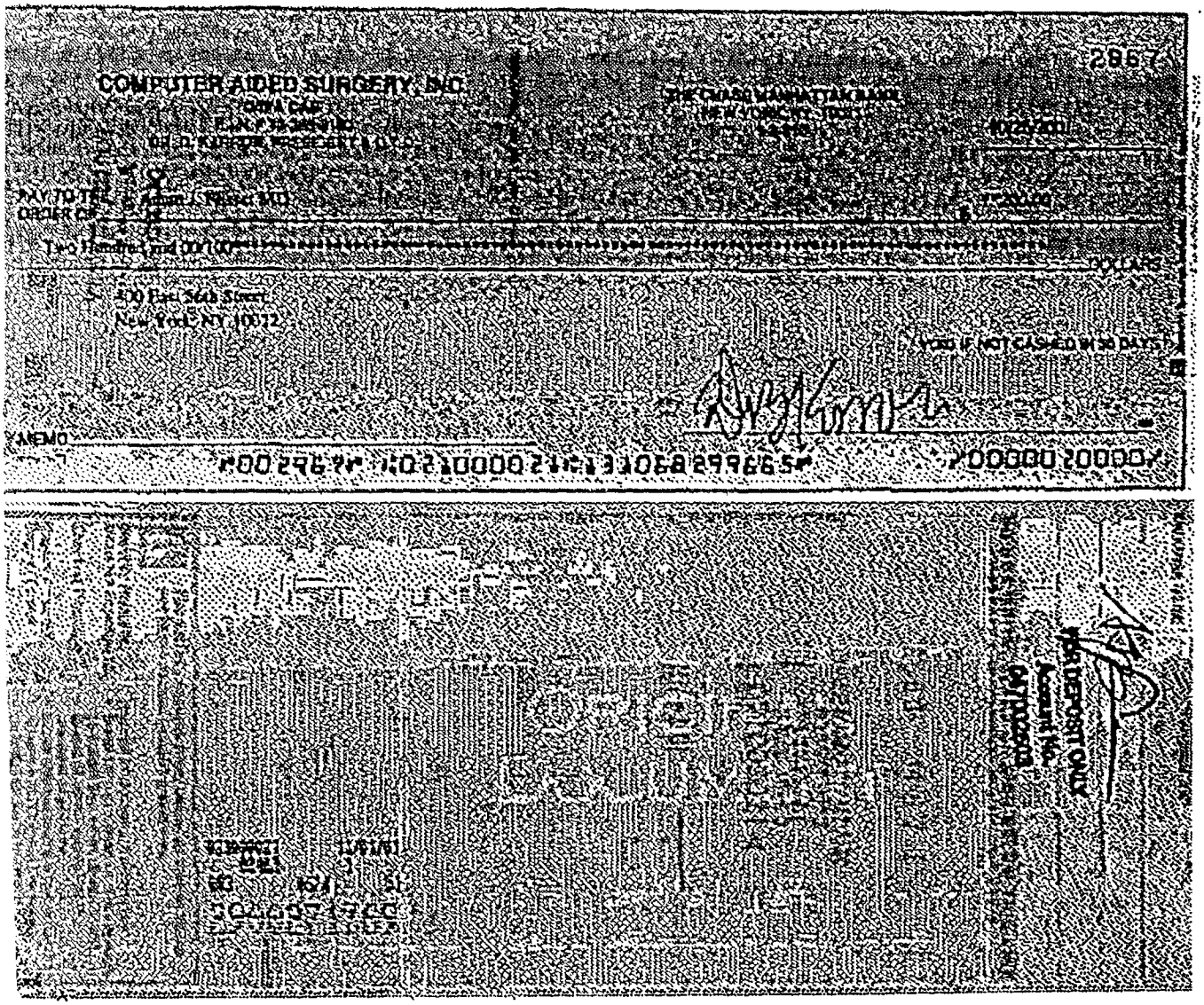
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029245877 Posting date 01-NOV-01



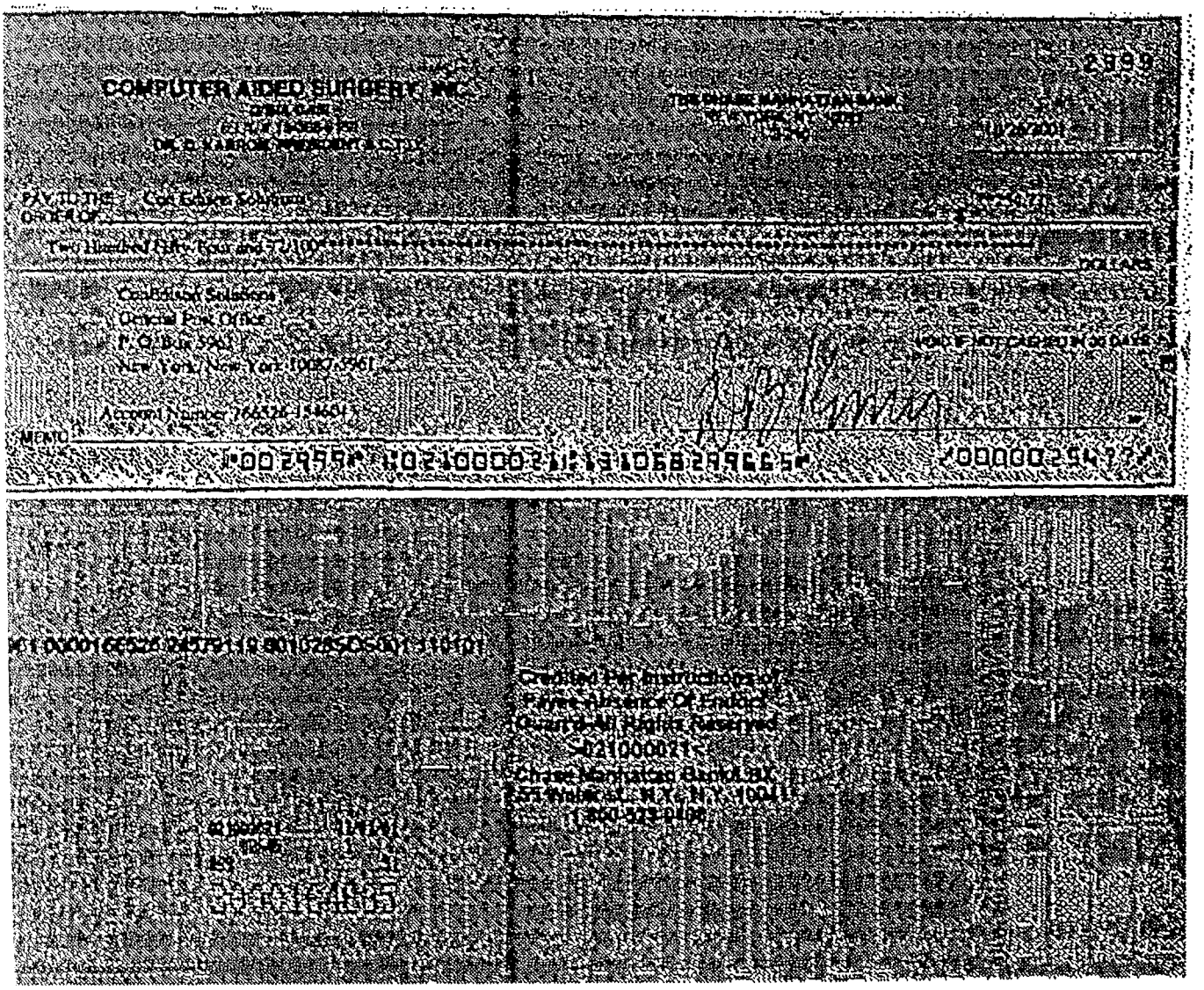
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029245879 Posting date 01-NOV-01



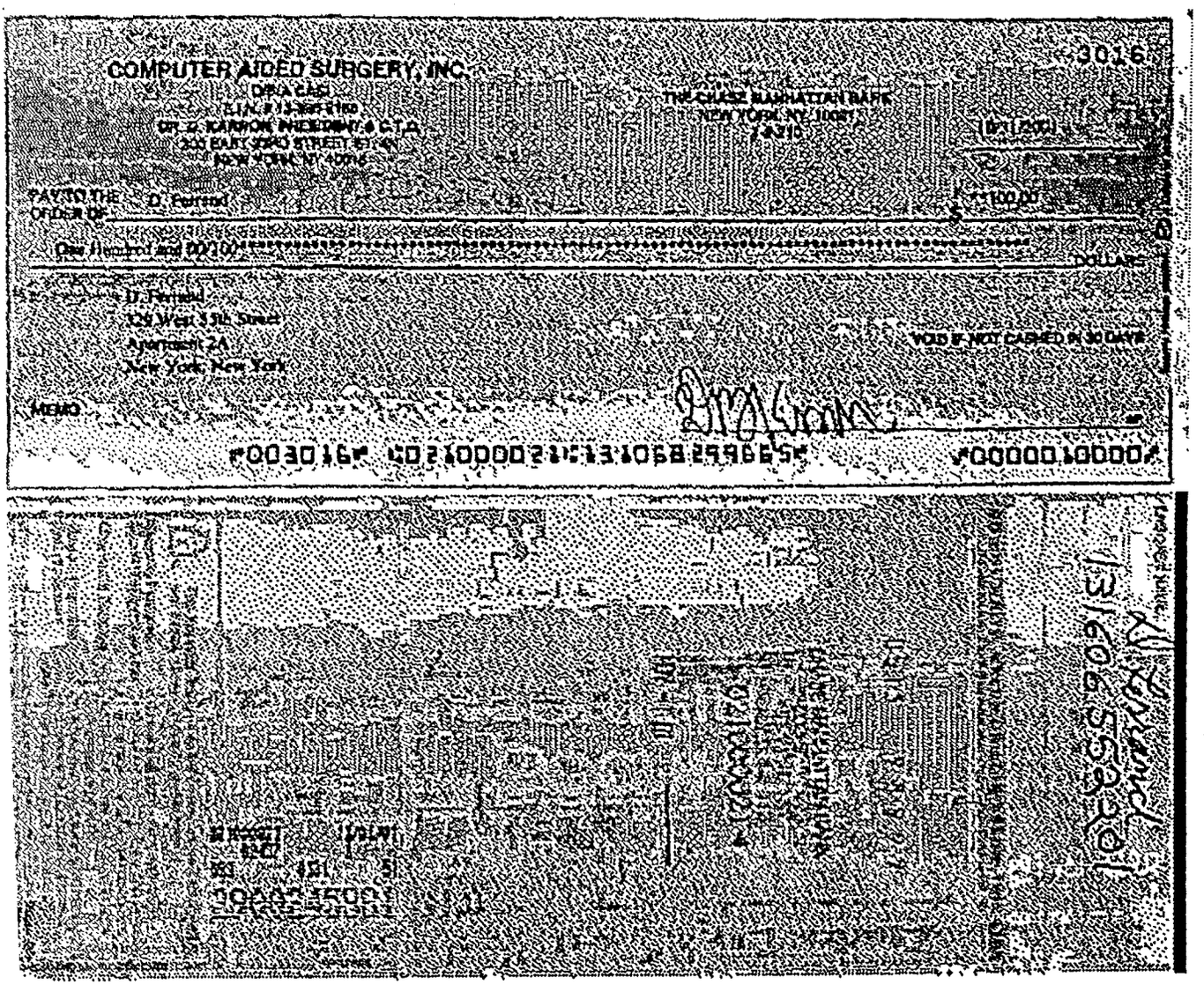
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029271769 Posting date 01-NOV-01



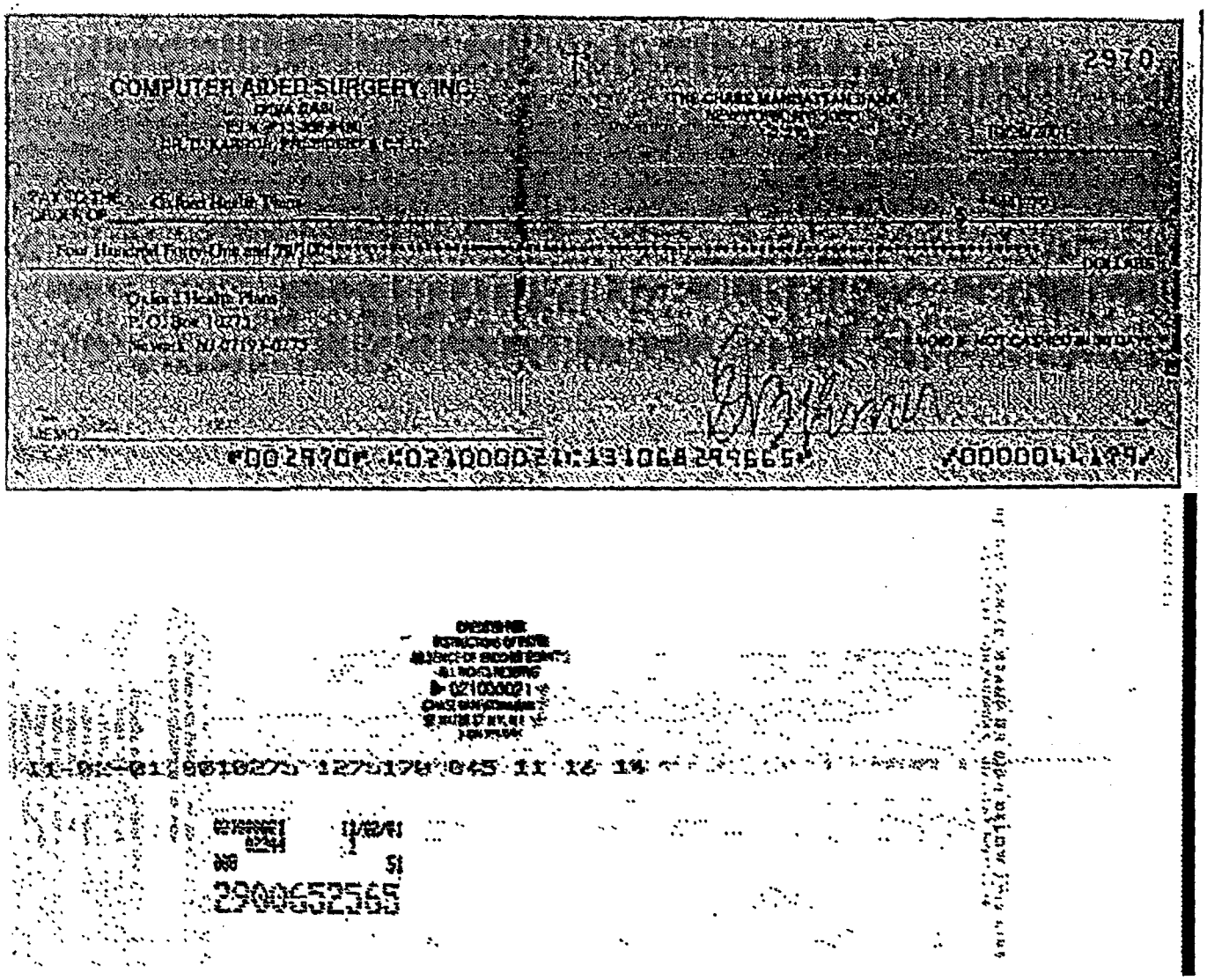
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030164865 Posting date 01-NOV-01



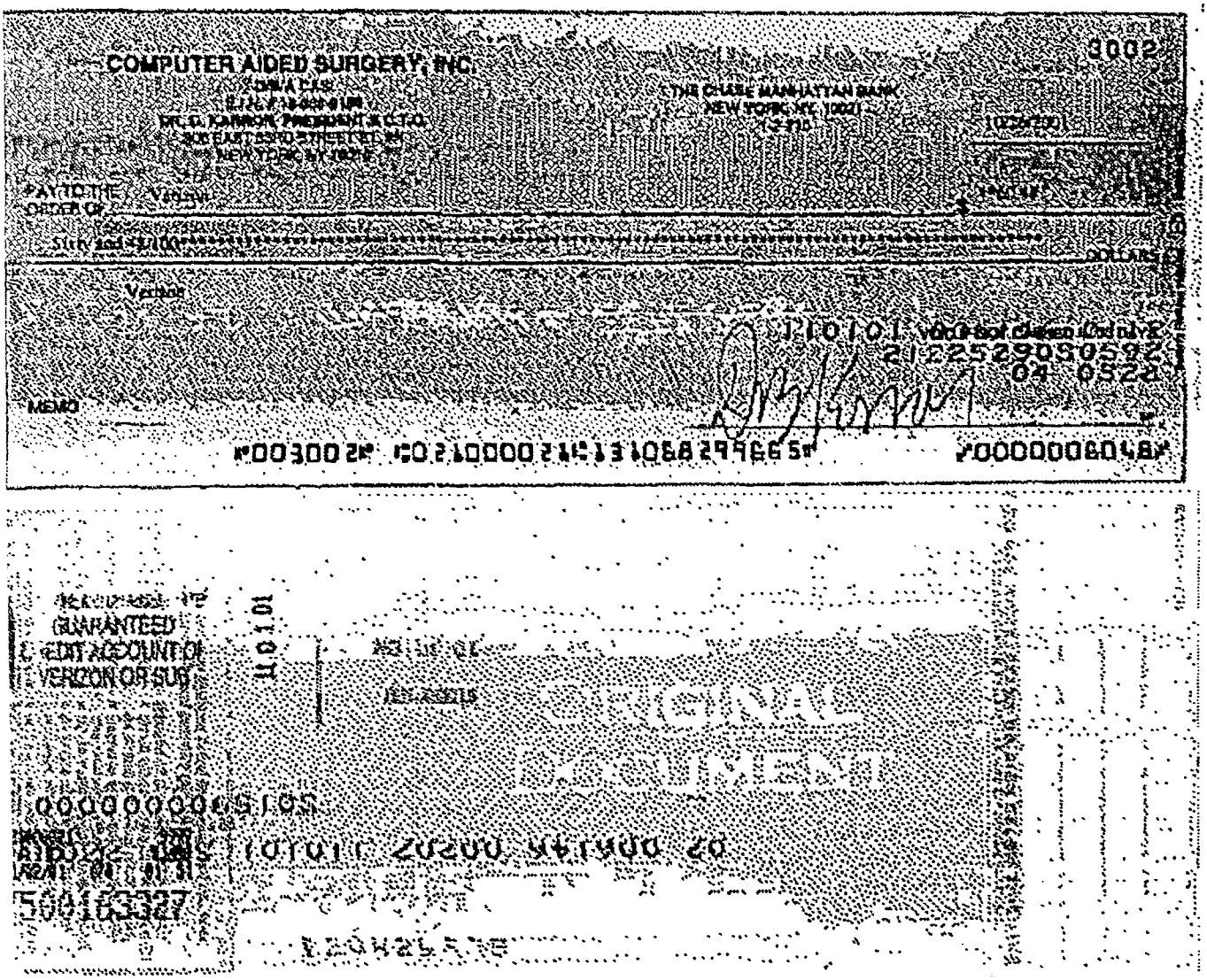
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029245881 Posting date 01-NOV-01



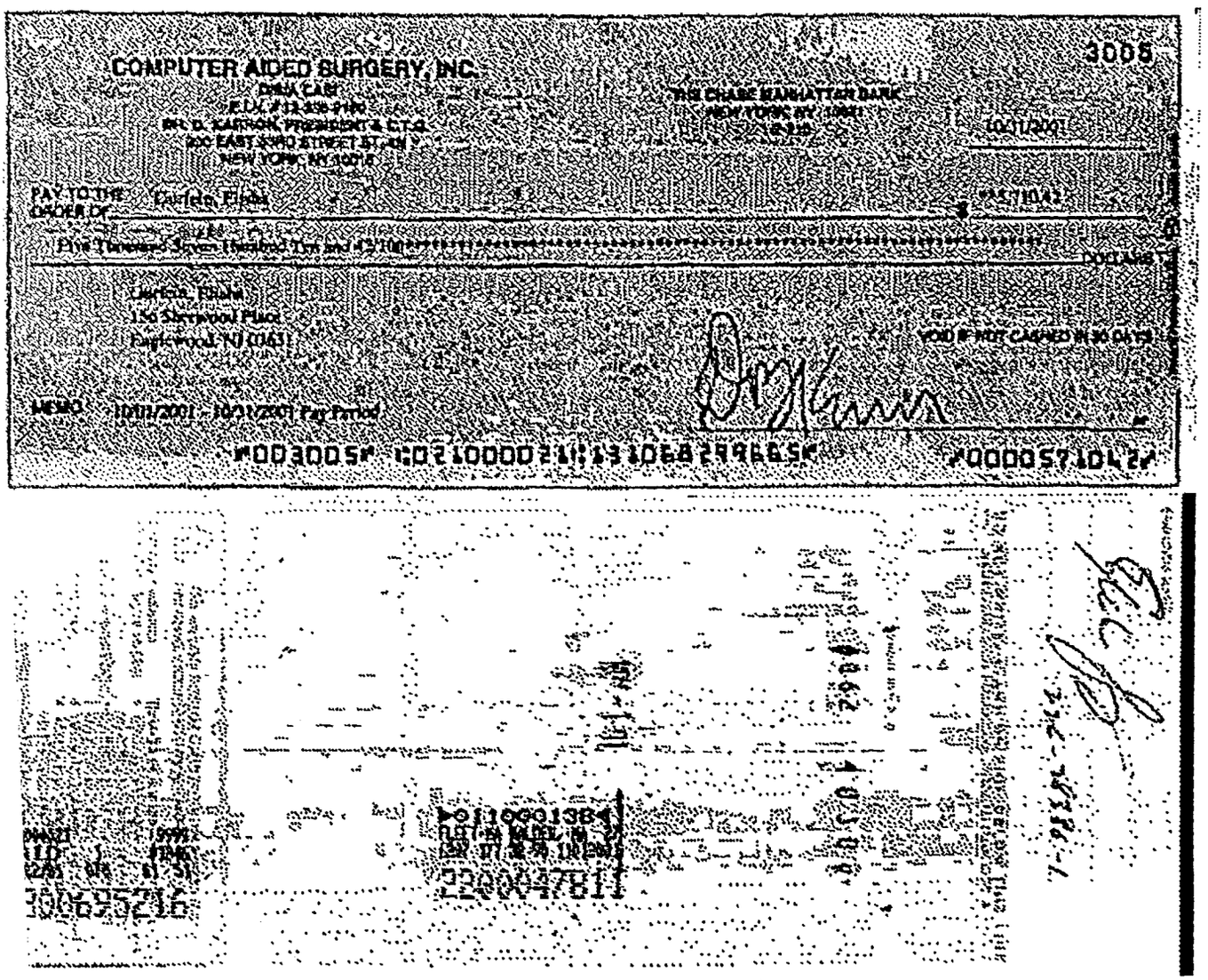
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029652565 Posting date 02-NOV-01



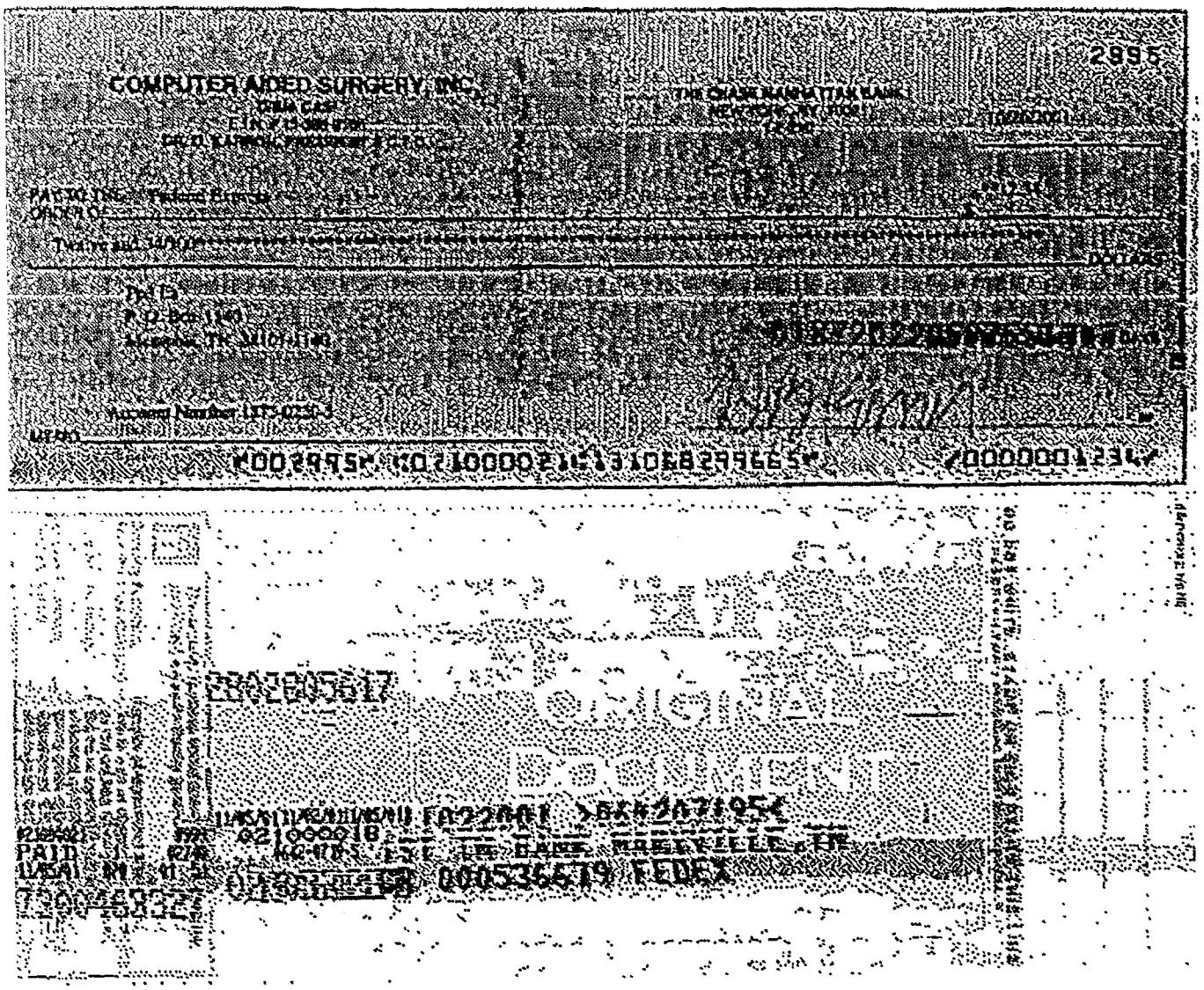
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075163327 Posting date 02-NOV-01



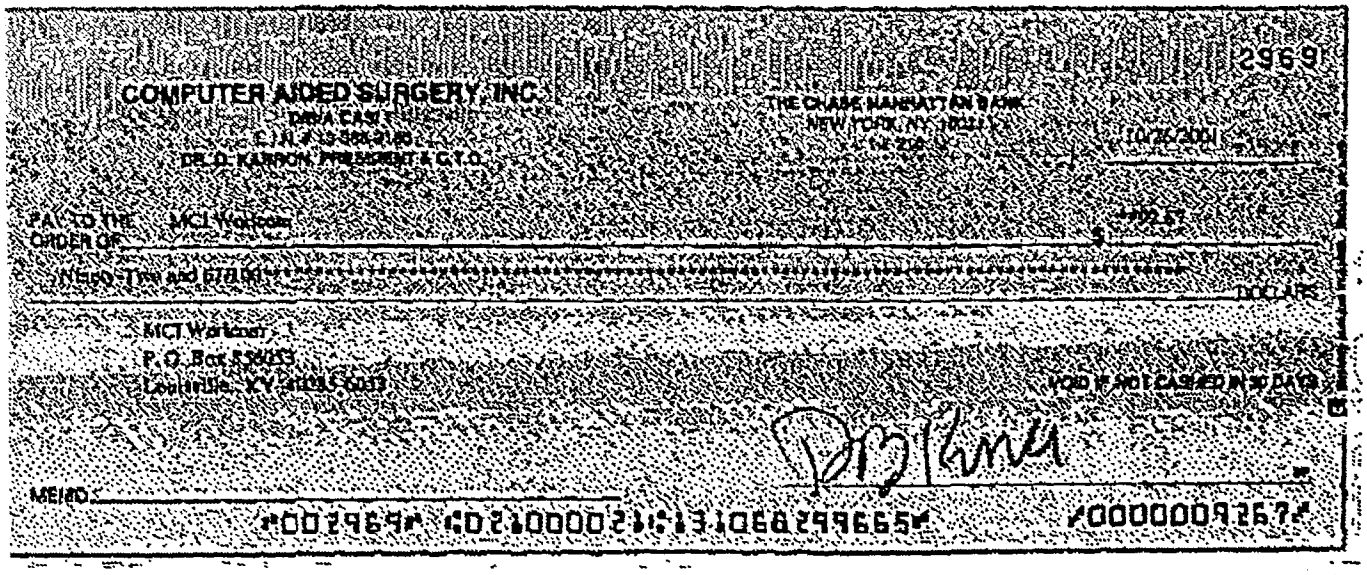
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073695216 Posting date 02-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073463327 Posting date 05-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0026292100 Posting date 06-NOV-01

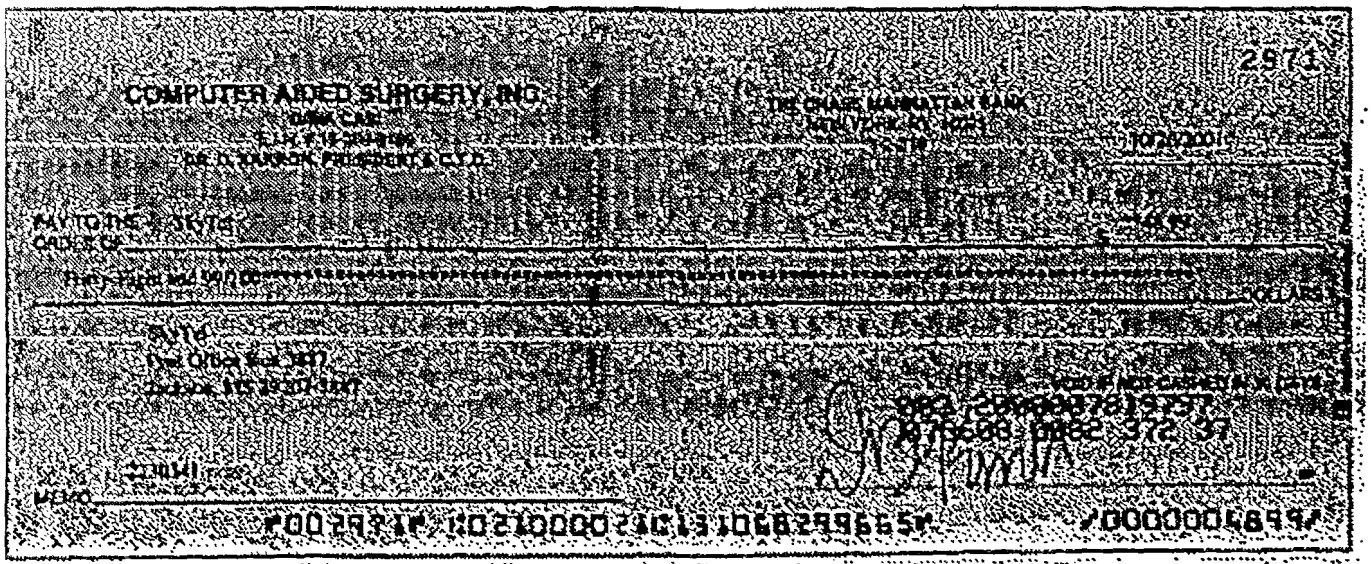


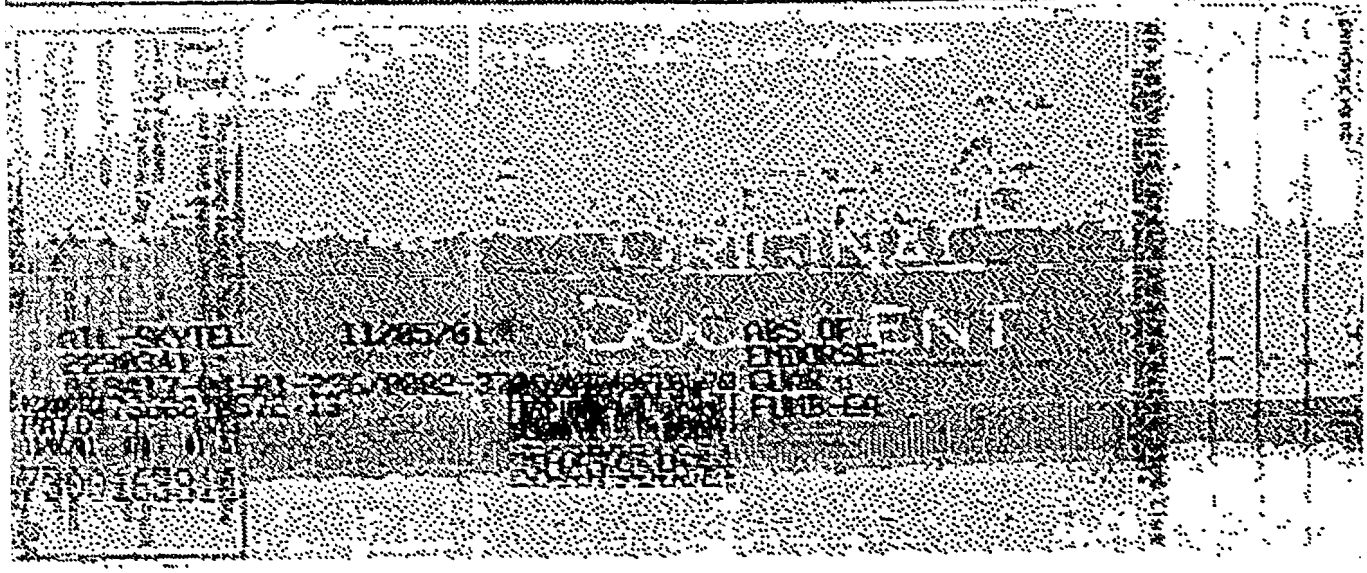
8165 272 92 67
086720853052 0100016046 110381 1

CREDIT PAYEE RE:#3: 10
NOT CITY CLRV ON
ORDIPRS YO 0544 0052502

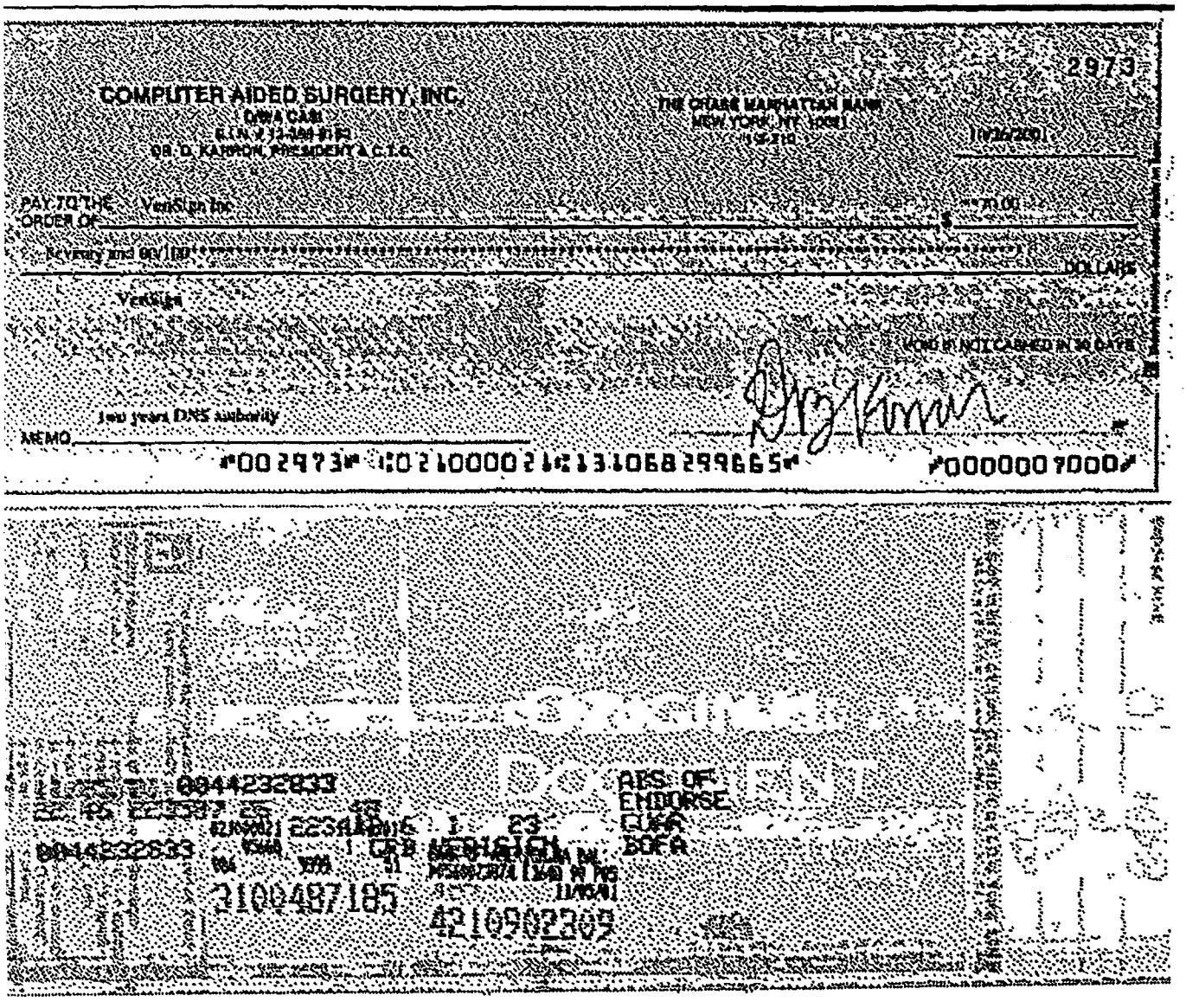
0410000124
NATIONAL CITY CL, IN
31930938 26092921000

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073163814 Posting date 06-NOV-01

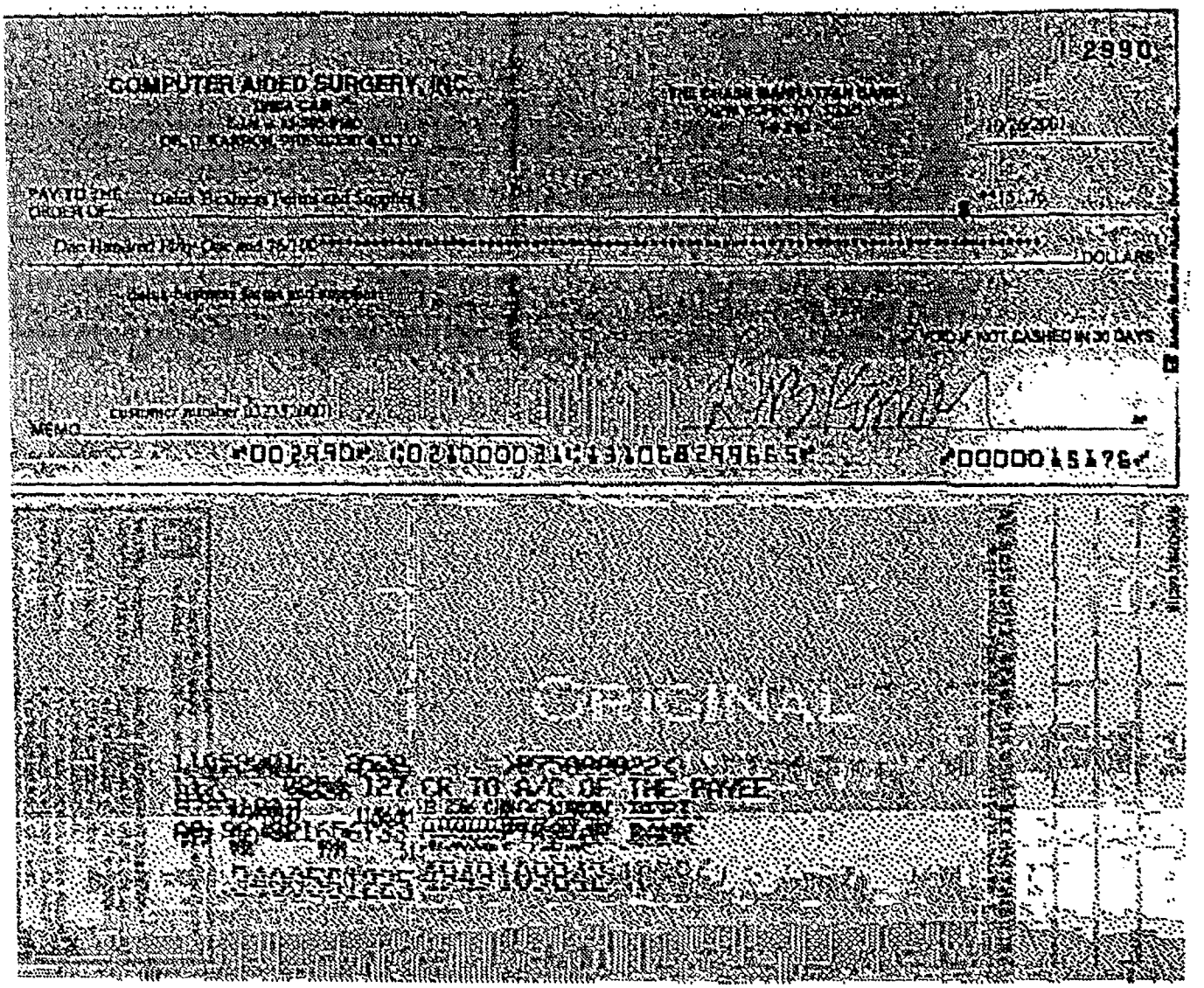




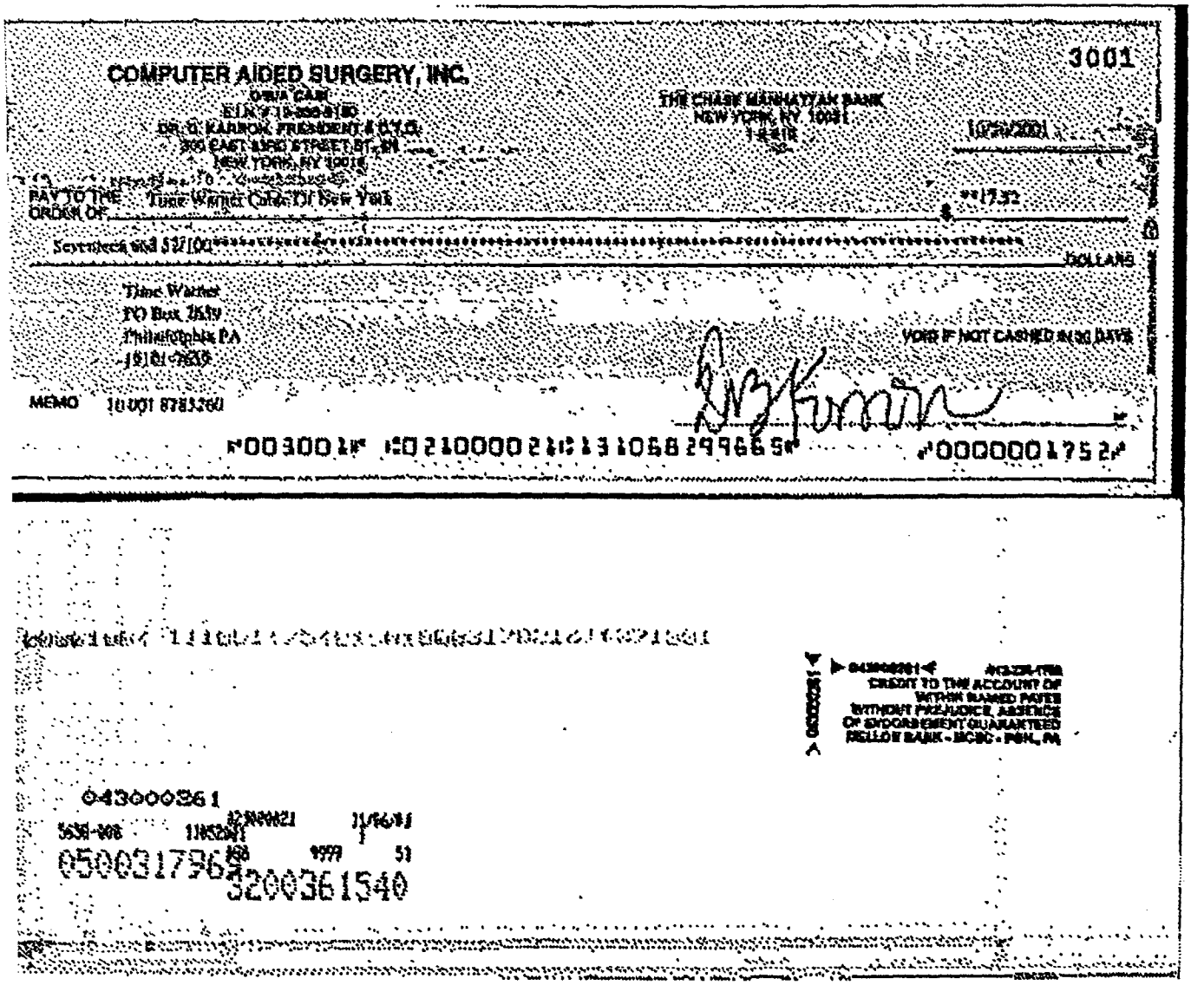
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031487185 Posting date 06-NOV-01



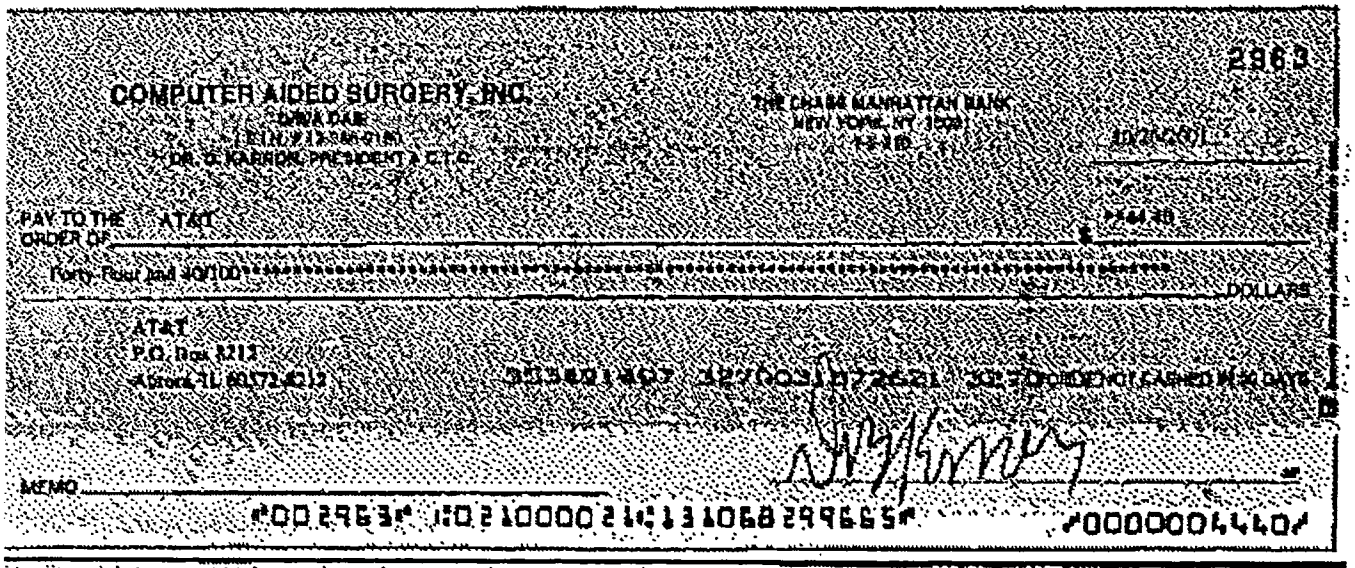
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034561225 Posting date 06-NOV-01

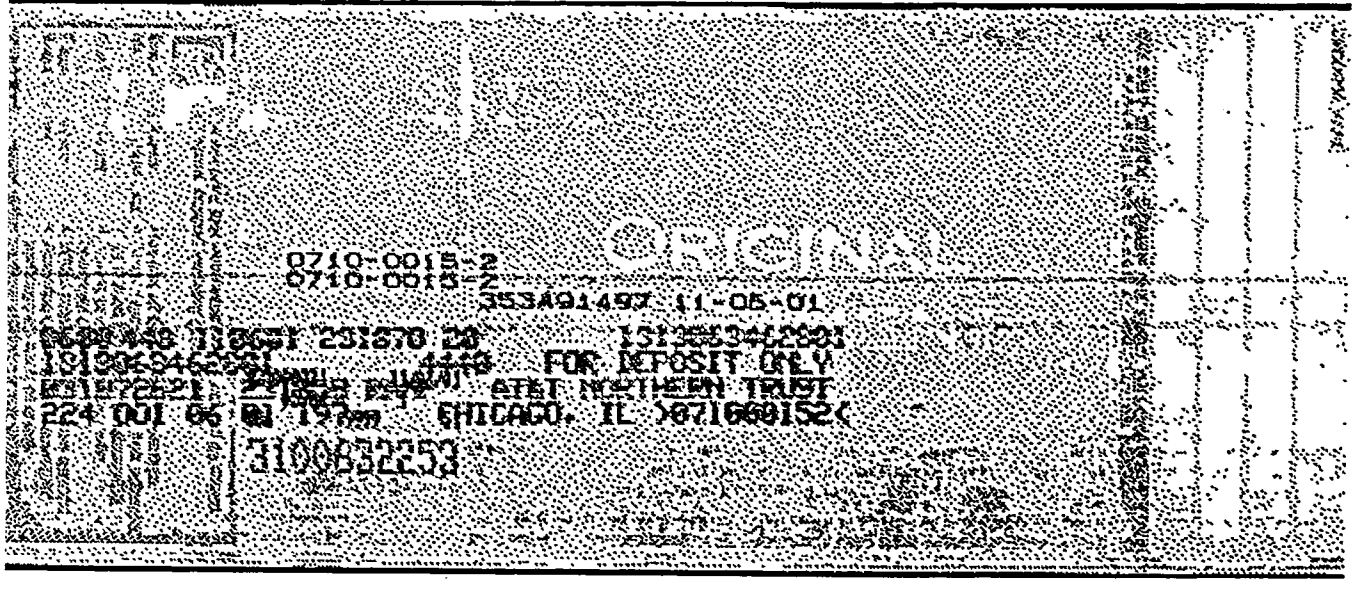


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032361540 Posting date 06-NOV-01

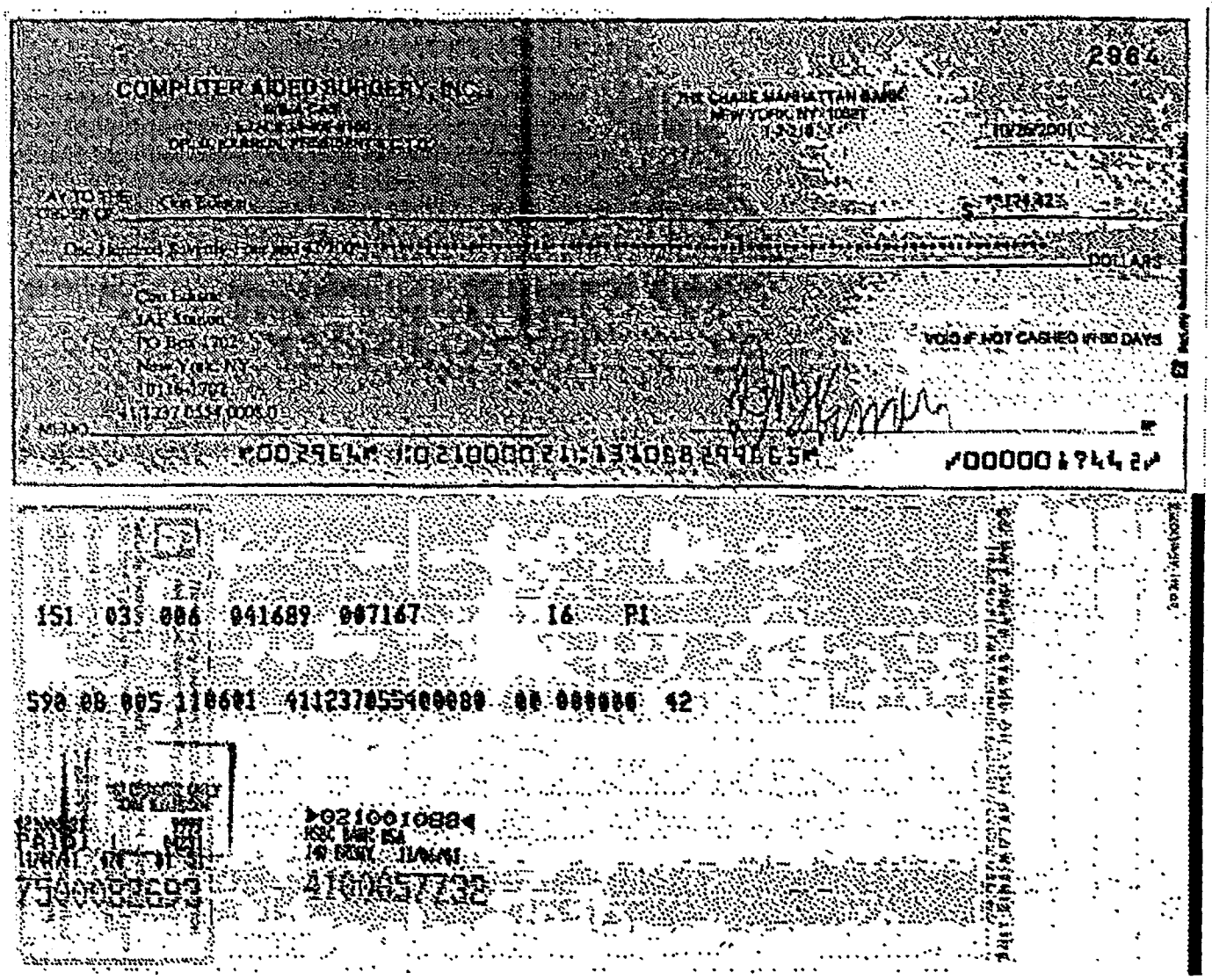


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031632253 Posting date 07-NOV-01

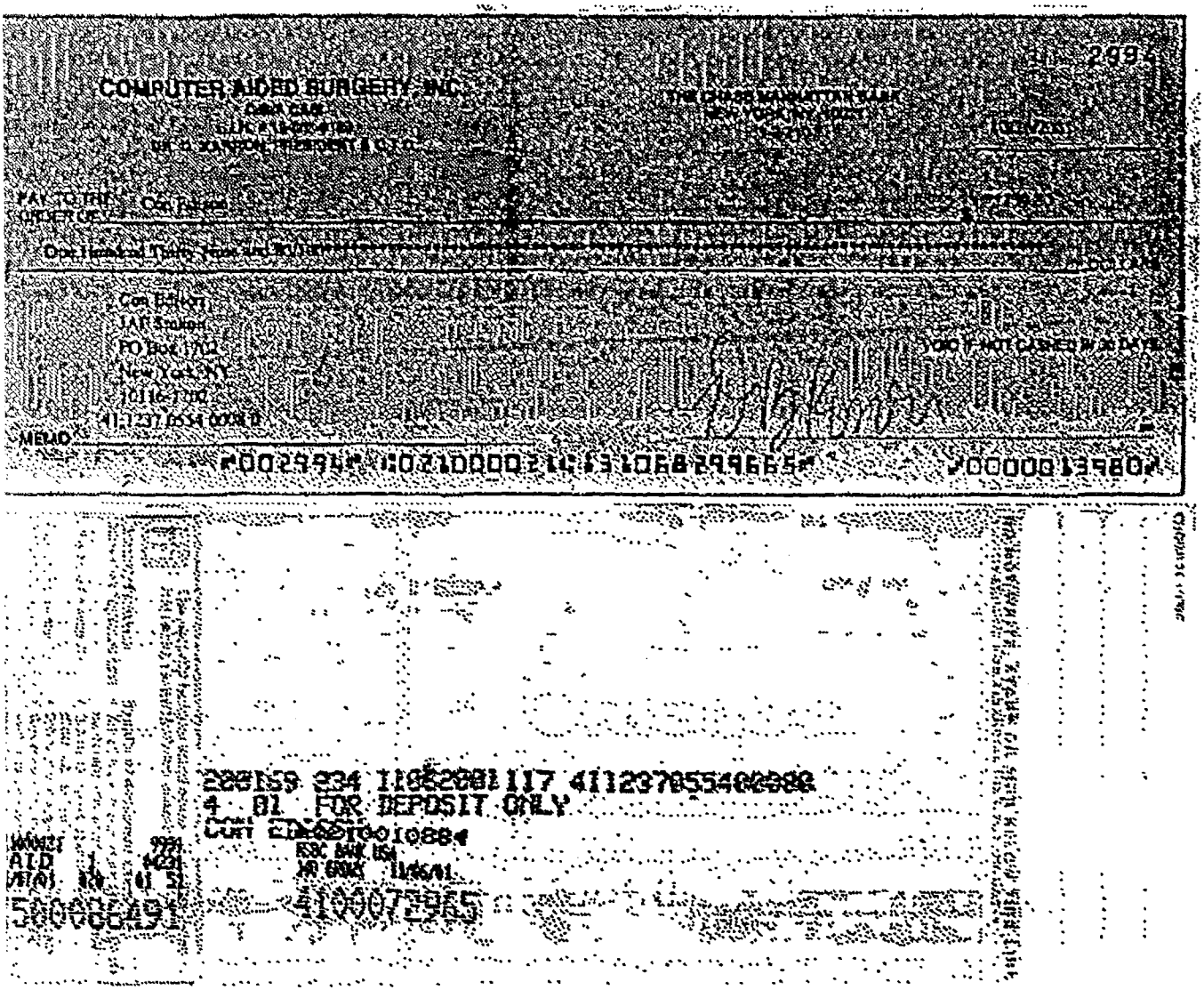




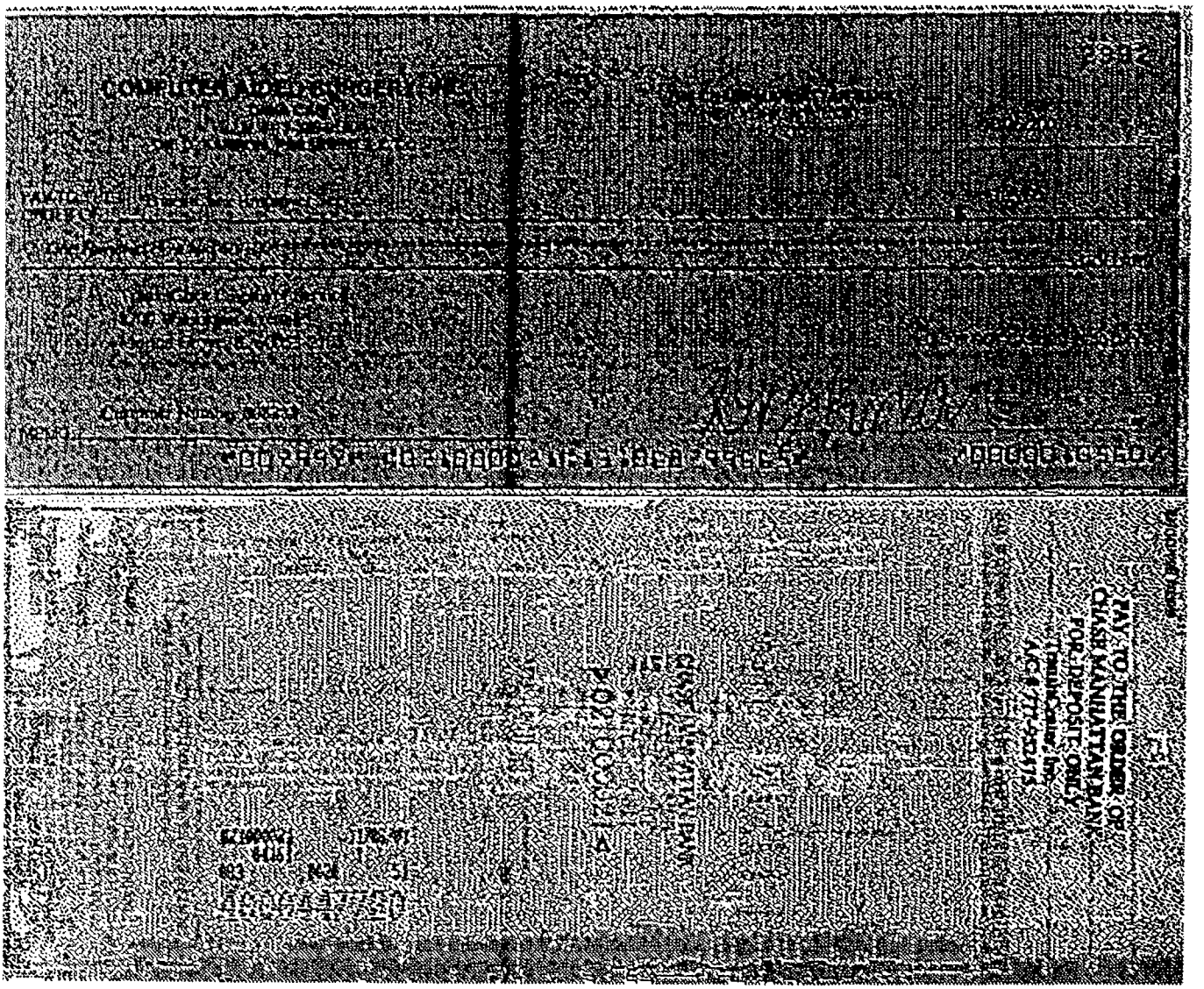
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075082693 Posting date 07-NOV-01



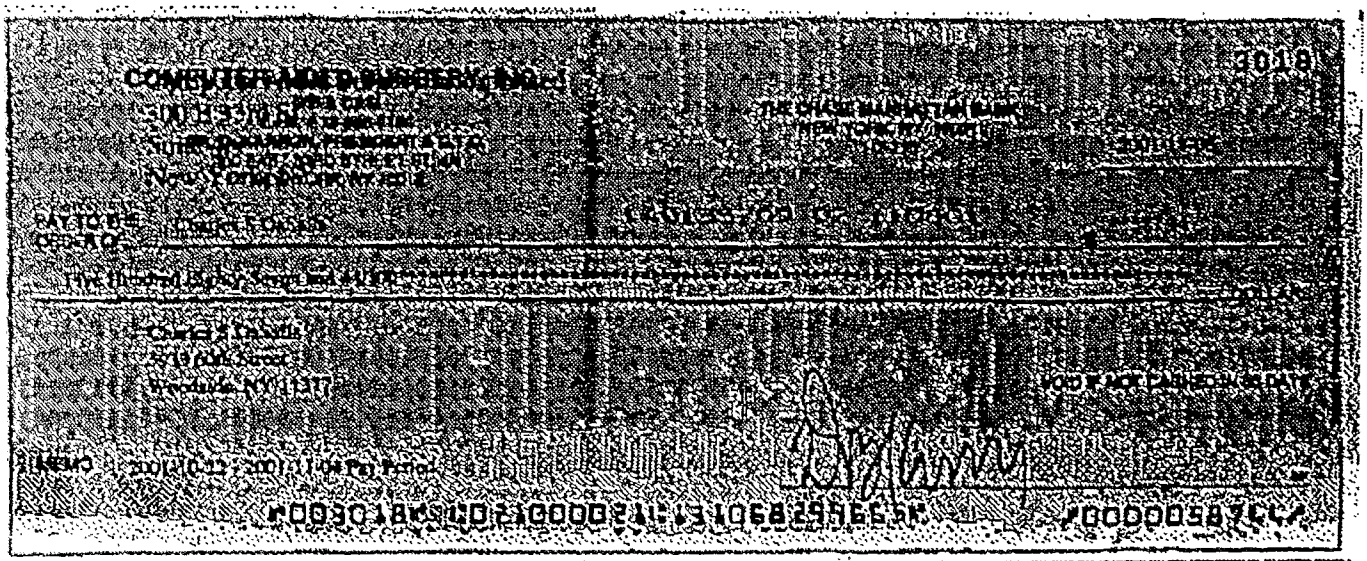
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075086491 Posting date 07-NOV-01

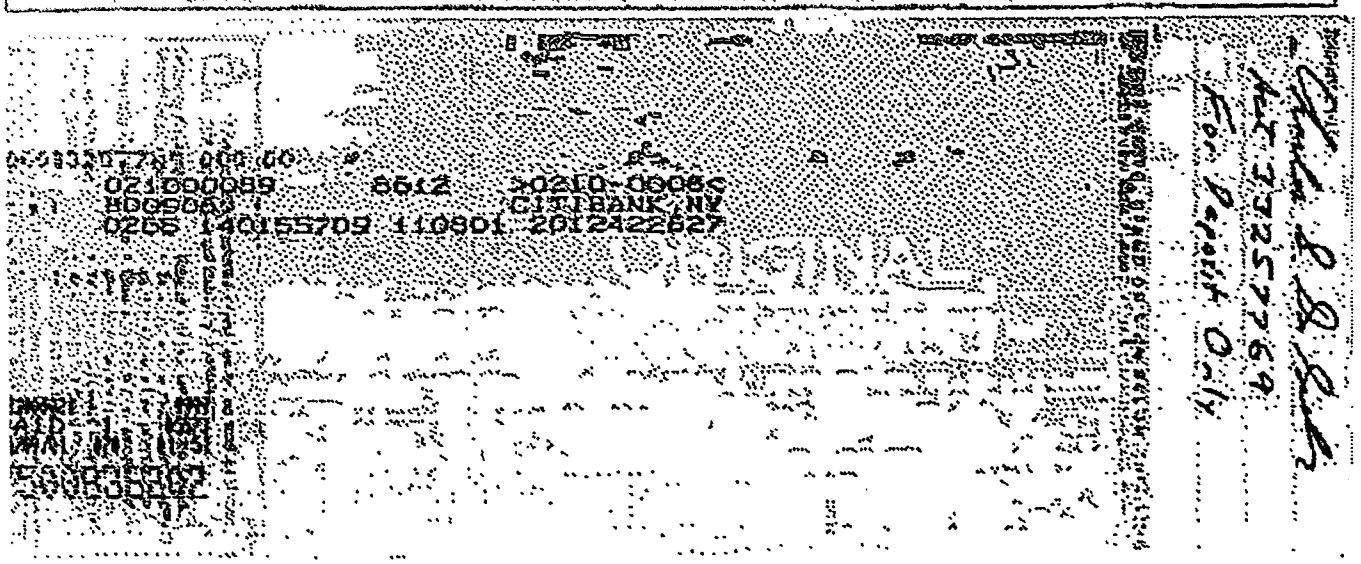


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040447720 Posting date 08-NOV-01

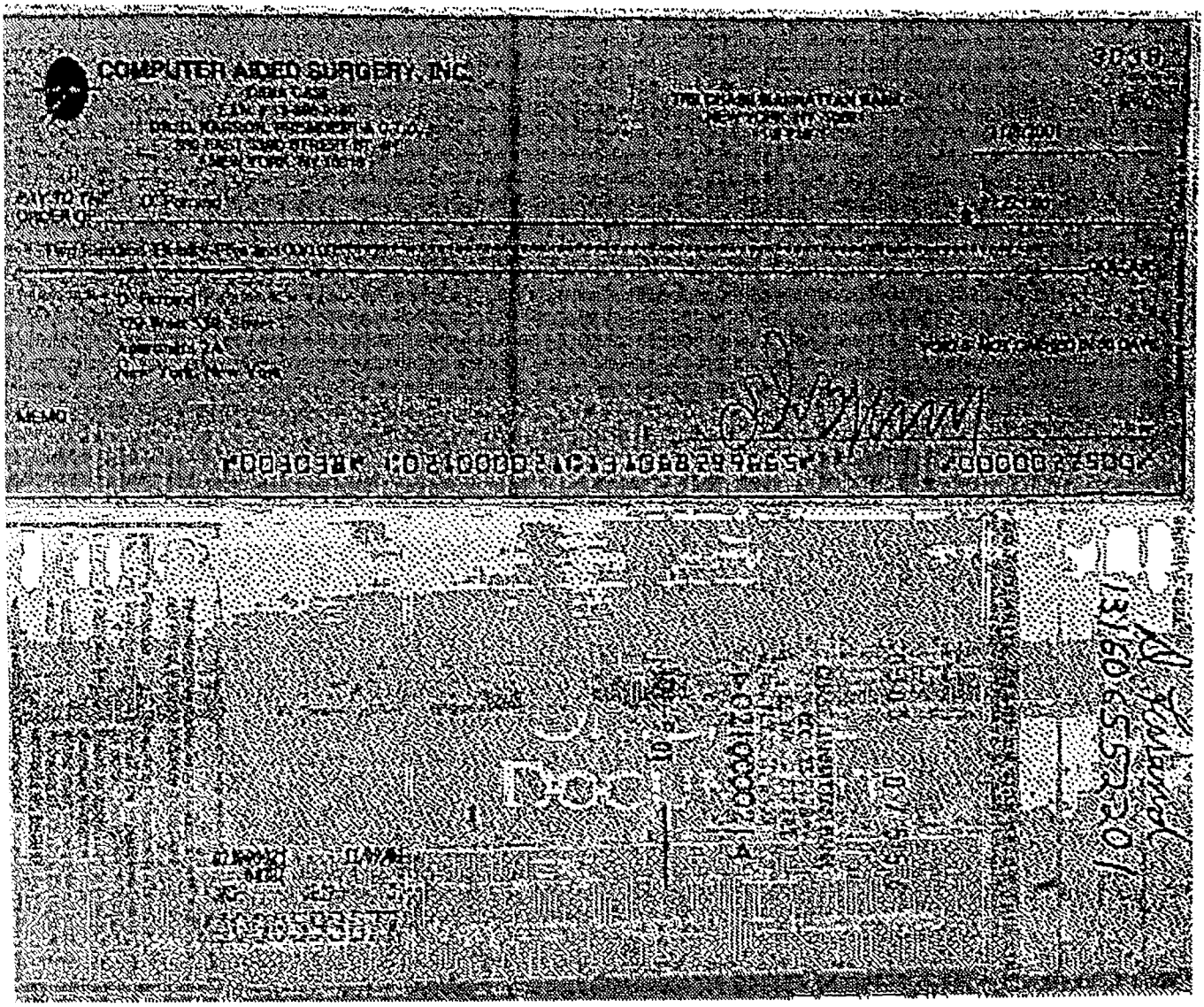


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075836202 Posting date 09-NOV-01

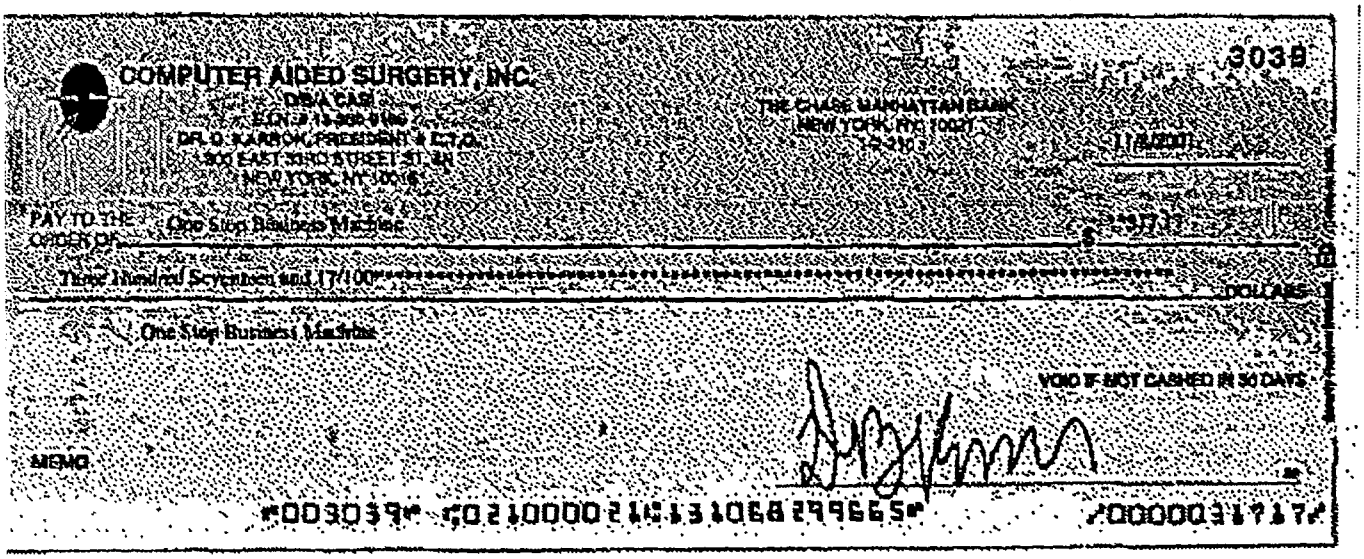


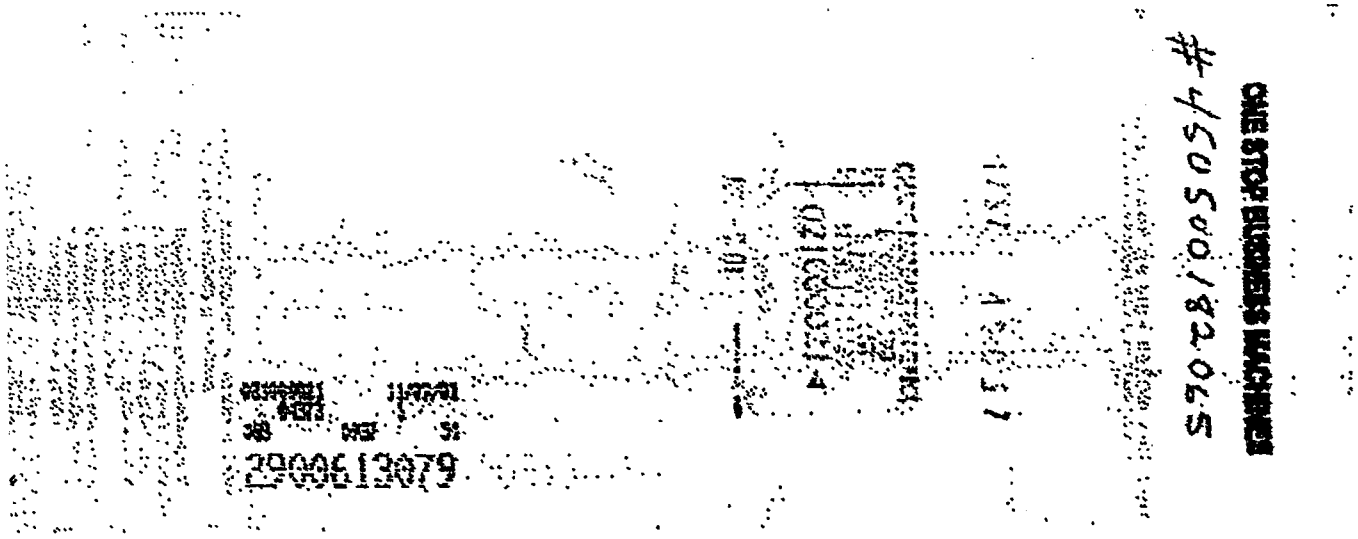


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040593677 Posting date 09-NOV-01

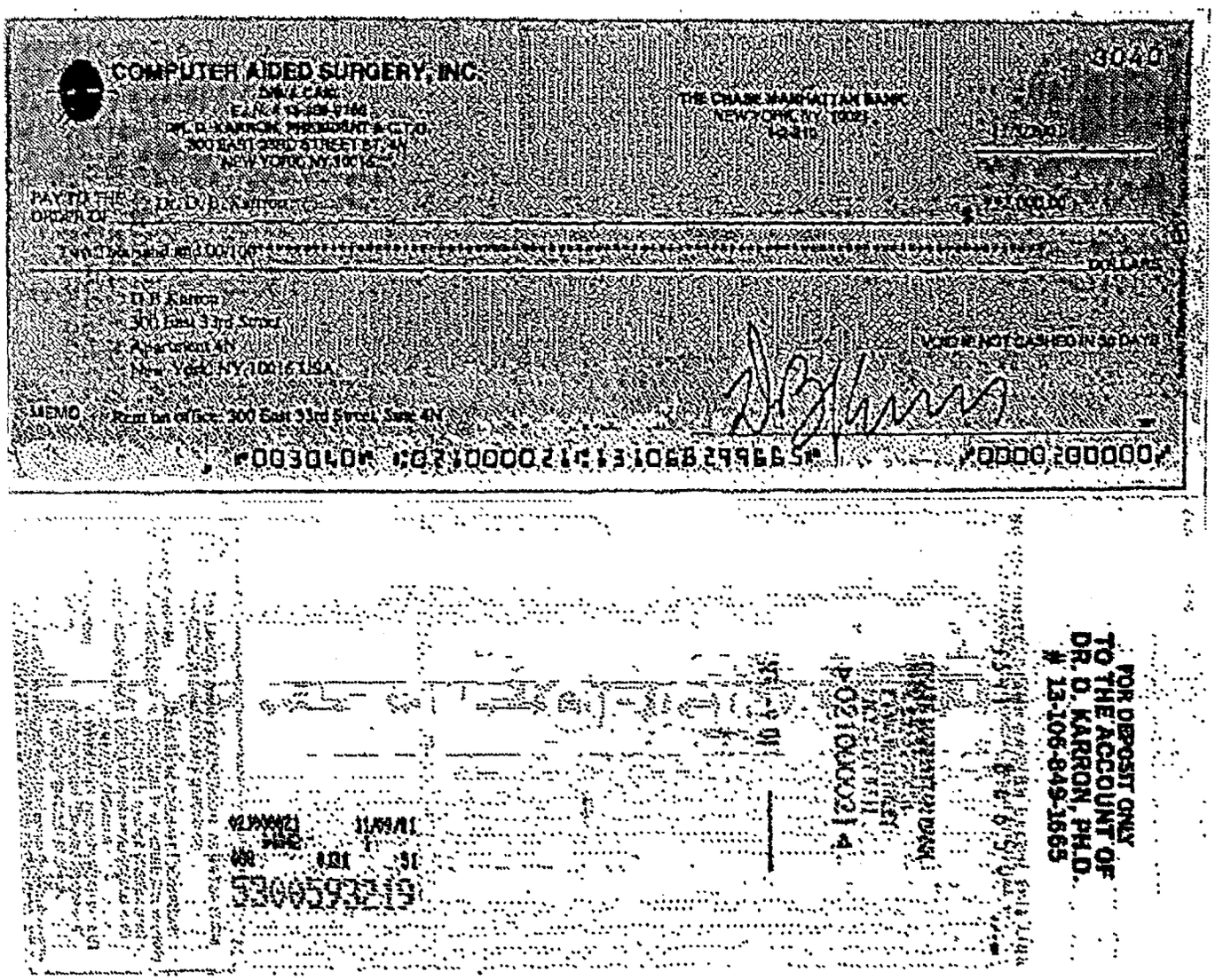


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029613079 Posting date 09-NOV-01

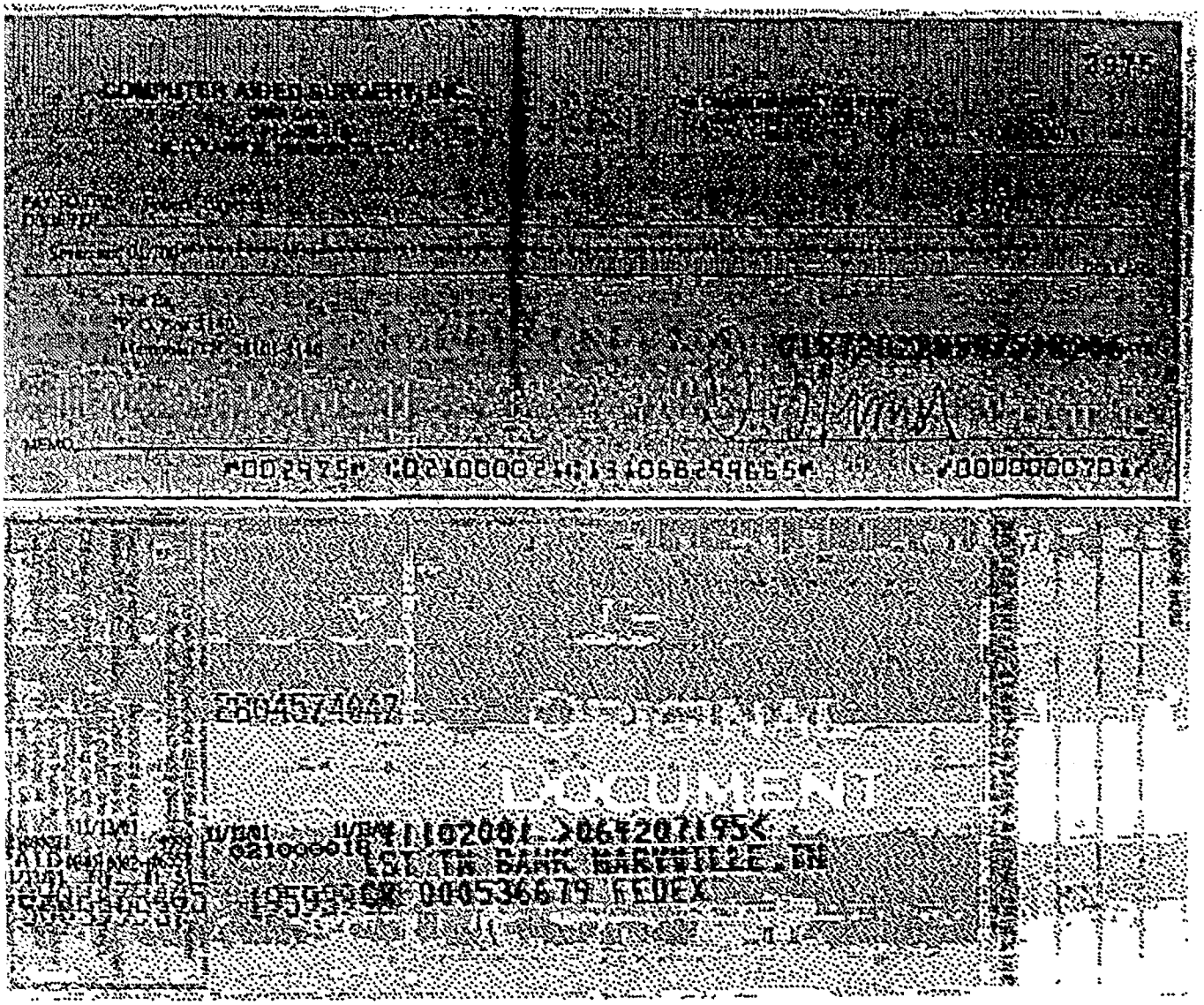




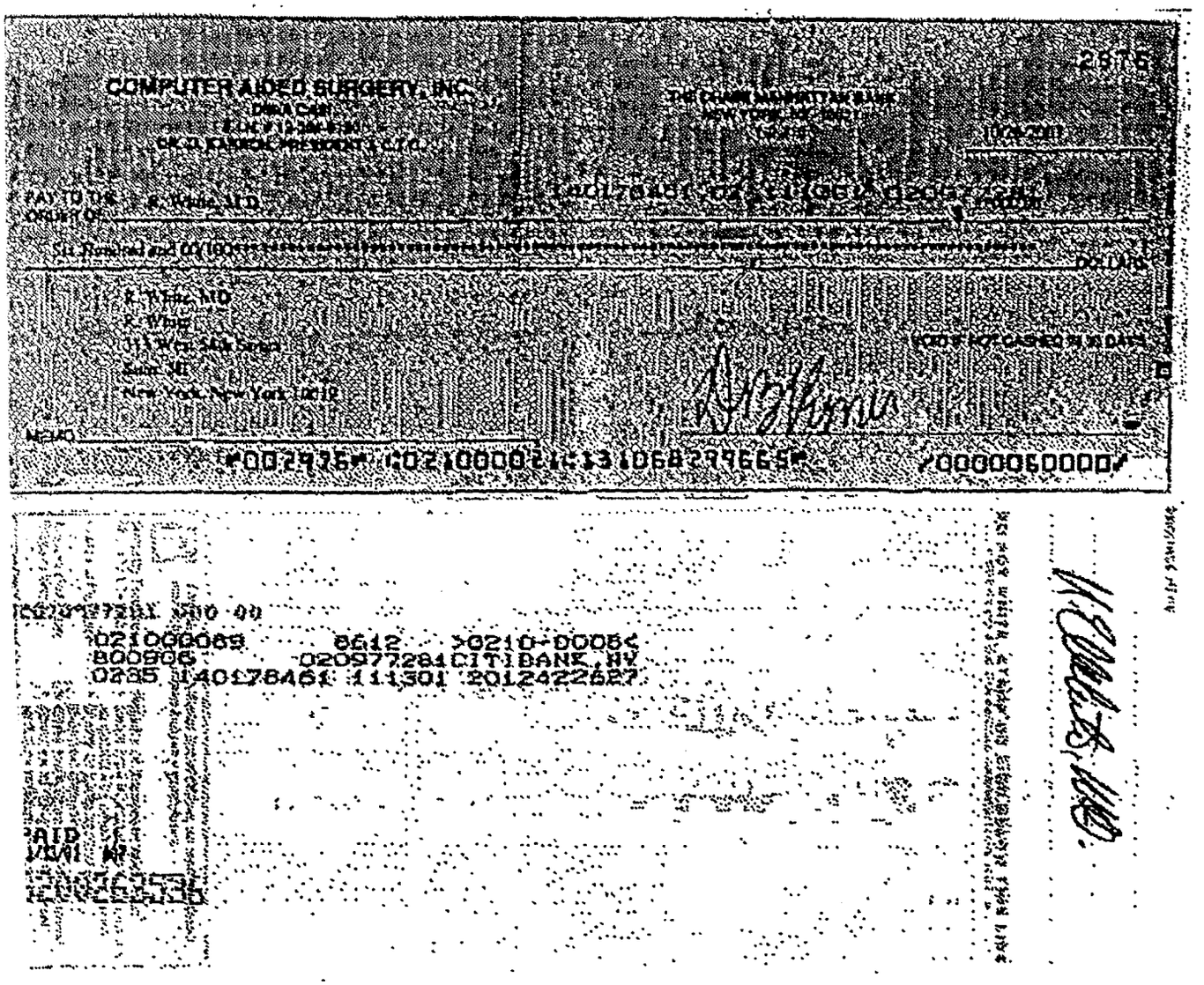
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053593219 Posting date 09-NOV-01



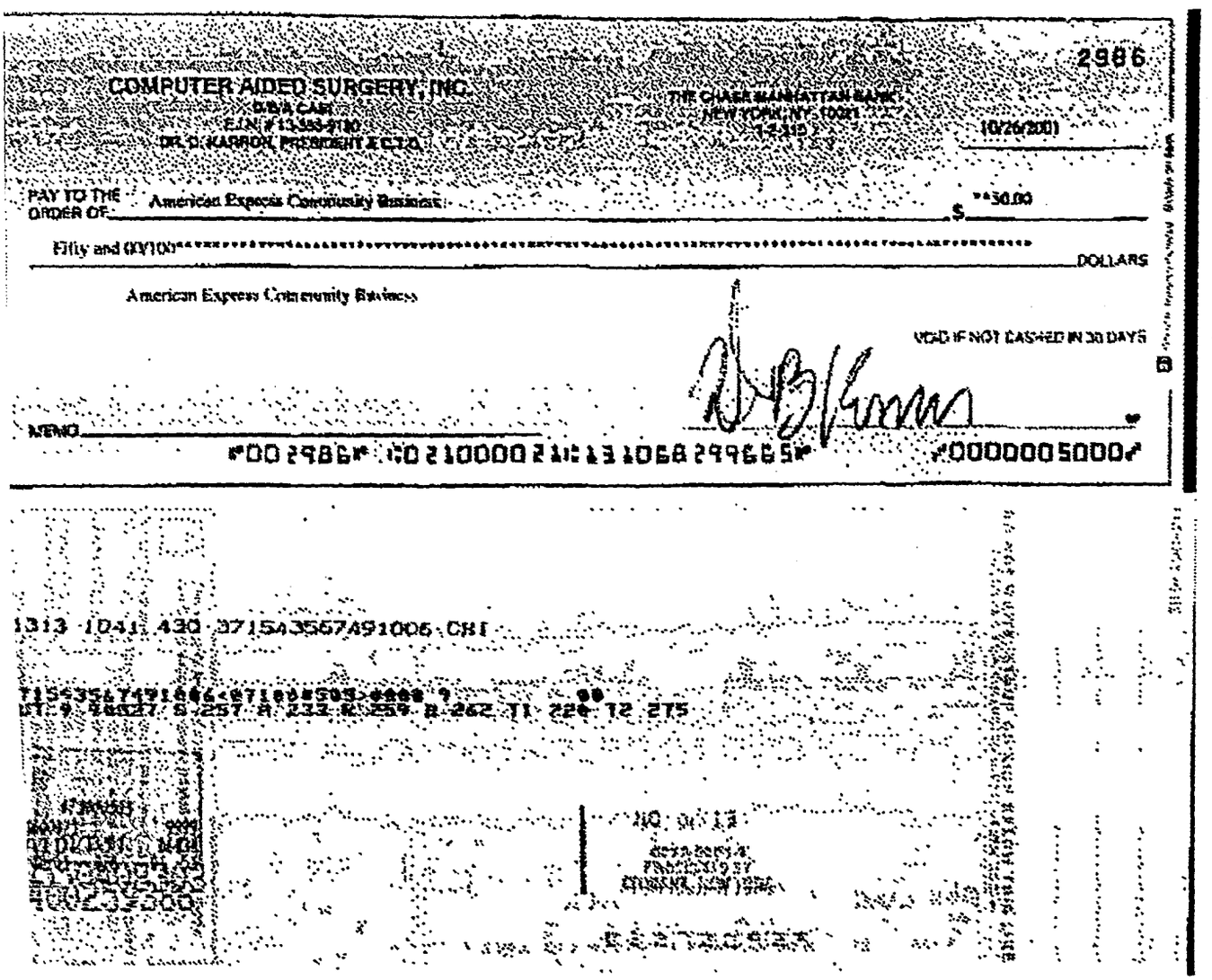
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075399937 Posting date 13-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012463343 Posting date 13-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074259386 Posting date 13-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CAS
E.I.N. # 13-3934710
DR. D. KARROL PRESIDENT & C.E.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2-910

2986

10/26/2001

PAY TO THE ORDER OF American Express Community Business $ **50.00

Fifty and 00/100********** DOLLARS

American Express Community Business

VOID IF NOT CASHED IN 30 DAYS

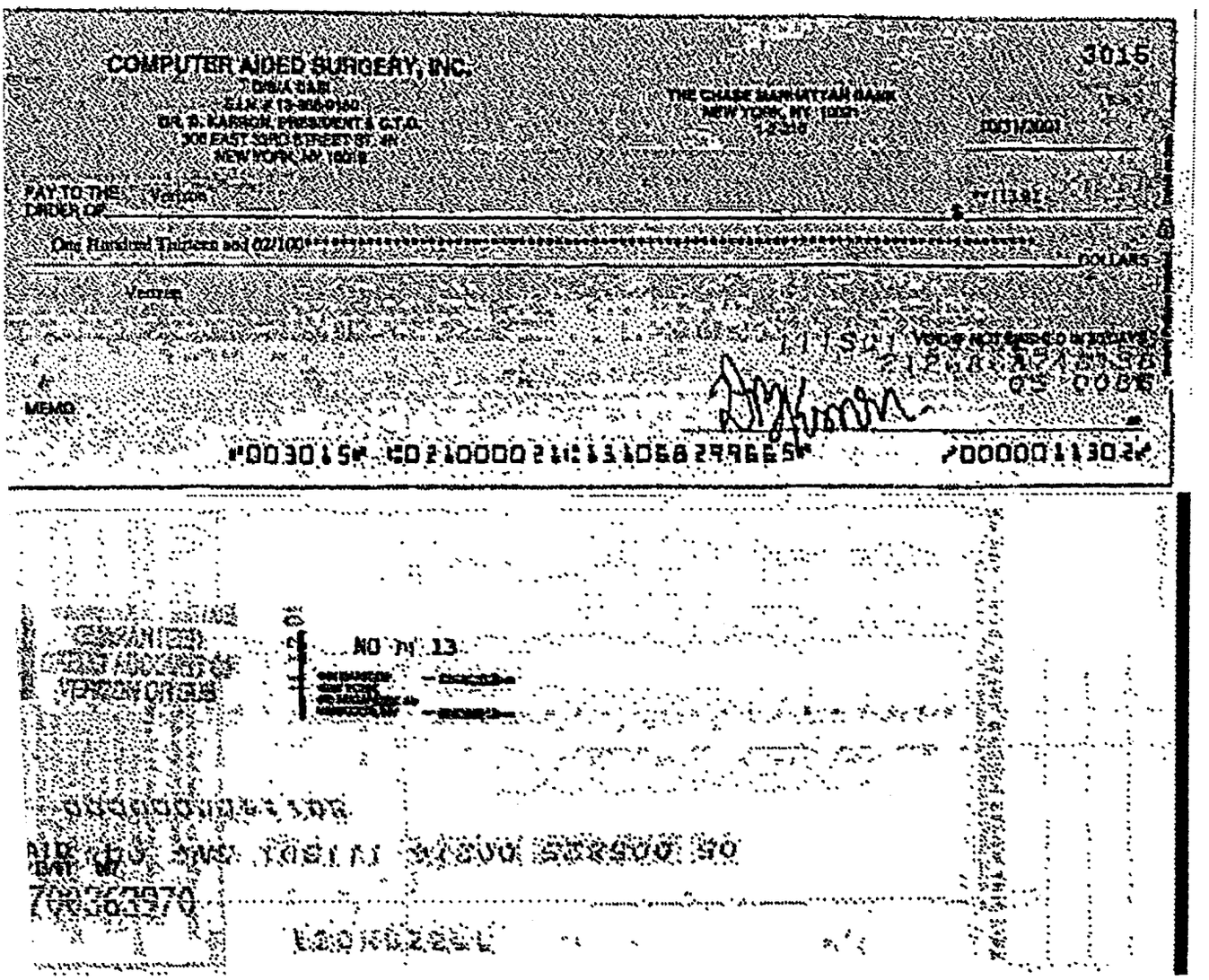
MEMO

⑈002986⑈ ⑆021000021⑆ 13106829966 5⑈ ⑈0000050000⑈

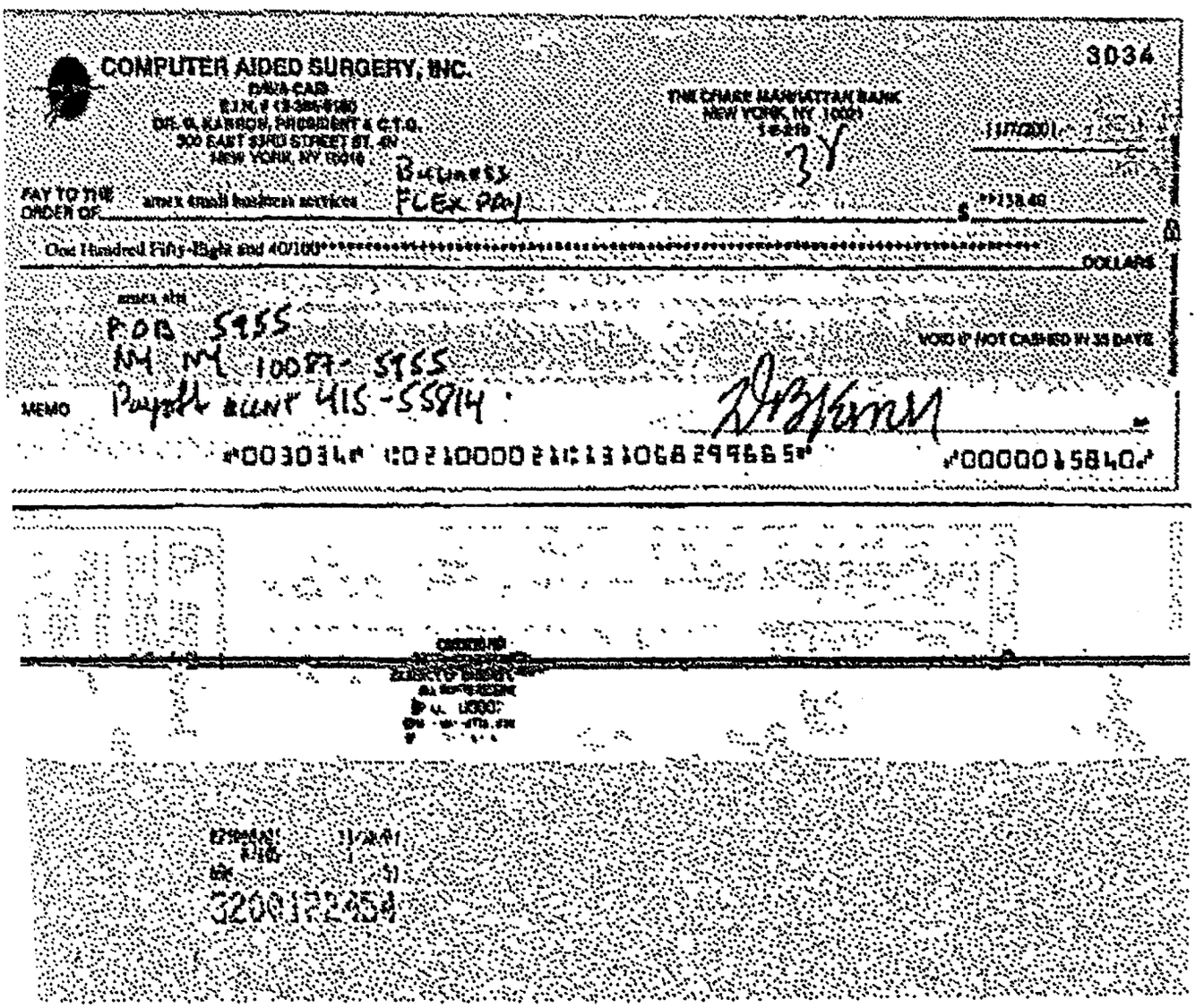
1313 1041 430 371543567491006 CHI

715<354749166<871<<503<<<<< 9 00
DT 9 46627 S 257 R 233 K 259 B 262 T1 224 T2 275

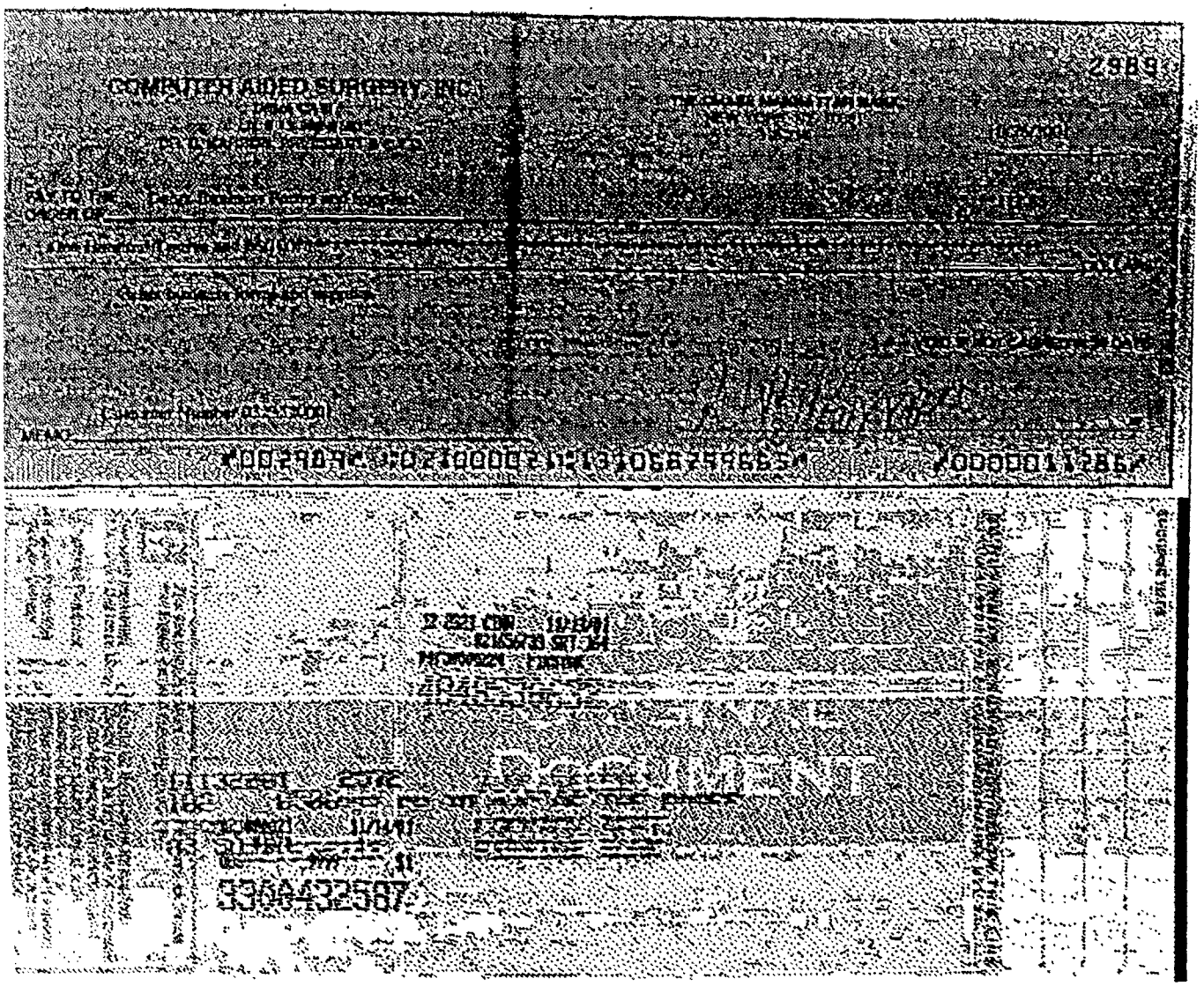
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012555386 Posting date 13-NOV-01



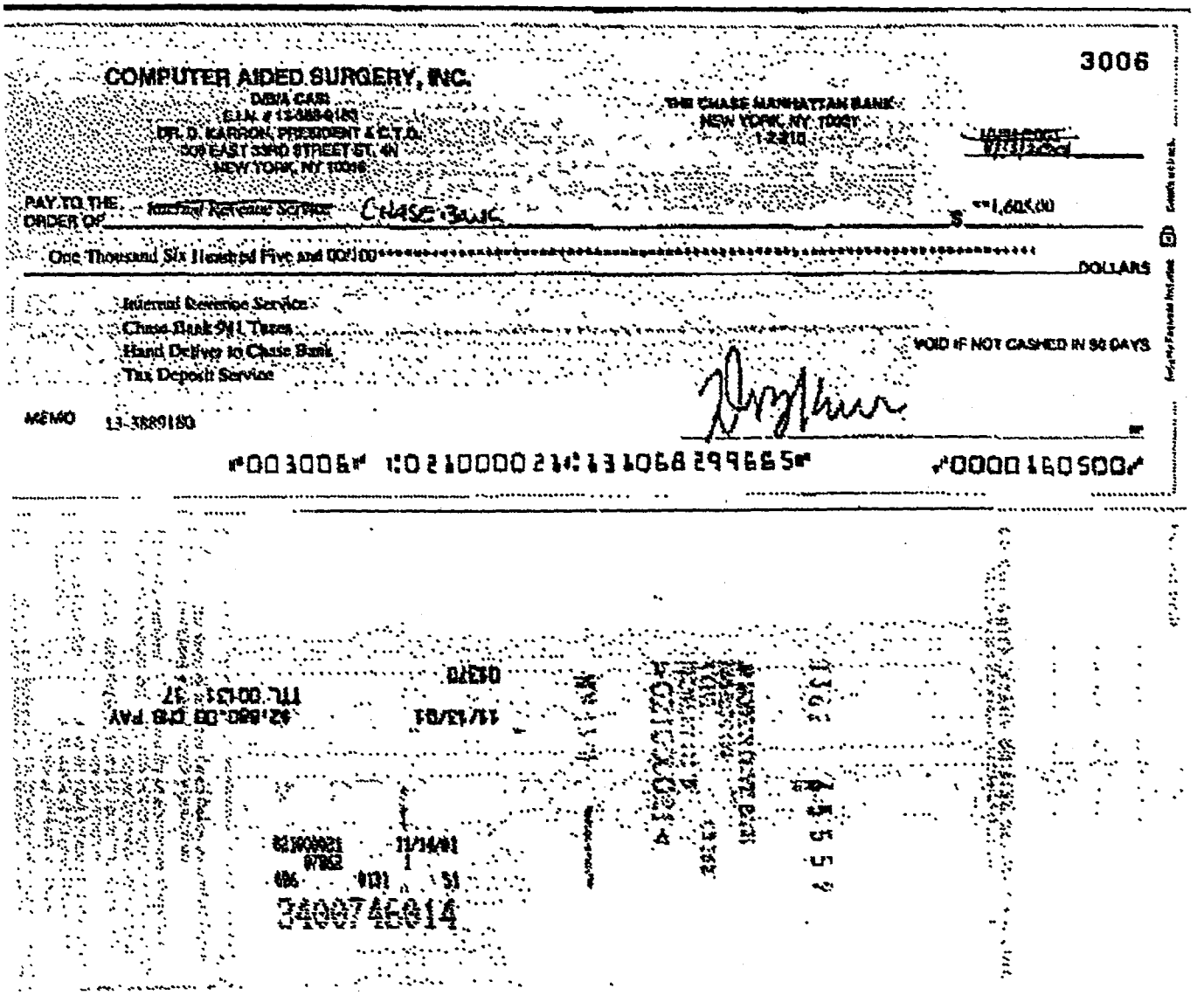
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032122454 Posting date 13-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033432587 Posting date 14-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034746014 Posting date 14-NOV-01



COMPUTER AIDED SURGERY, INC.
DBA/A CASI
E.I.N. # 13-3889180
DR. D. KARRON, PRESIDENT & C.T.O.
309 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

3006

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

PAY TO THE ORDER OF Internal Revenue Service Chase Bank

$ **1,605.00

One Thousand Six Hundred Five and 00/100**********

DOLLARS

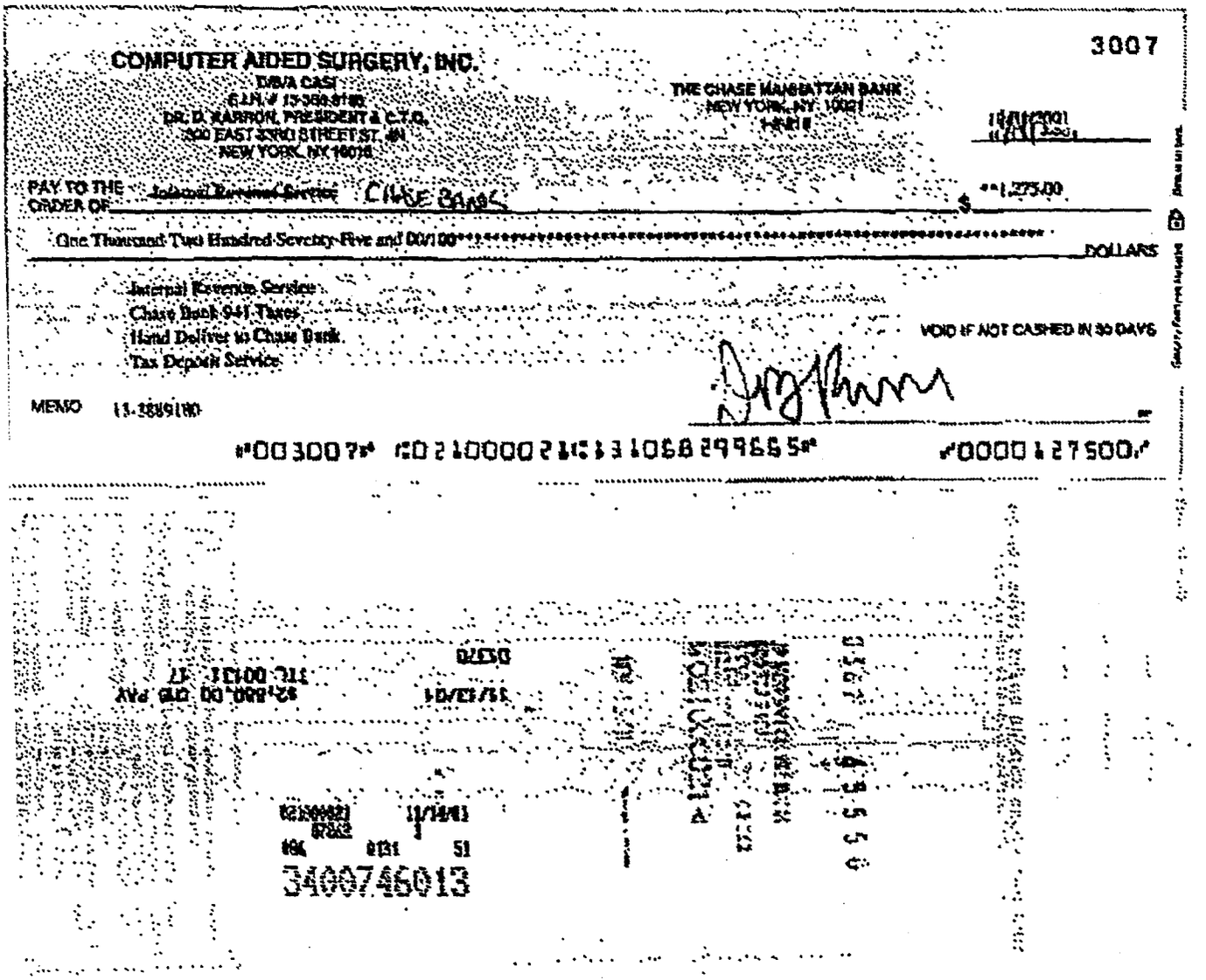
Internal Revenue Service
Chase Bank 941 Taxes
Hand Deliver to Chase Bank
Tax Deposit Service

VOID IF NOT CASHED IN 90 DAYS

MEMO 13-3889180

⑈003006⑈ ⑆021000021⑆ 31068299665⑈ ⑈0000160500⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034746013 Posting date 14-NOV-01



COMPUTER AIDED SURGERY, INC.
DBA/A CAS
E.I.N.# 13-3681189
DR. D. KARRON, PRESIDENT & C.T.O.
200 EAST 33RD STREET ST. #1
NEW YORK, NY 10016

3007

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021

PAY TO THE ORDER OF Internal Revenue Service Chase Bank

$ **1,275.00

One Thousand Two Hundred Seventy-Five and 00/100********** DOLLARS

Internal Revenue Service
Chase Bank 941 Taxes
Hand Deliver to Chase Bank.
Tax Deposit Service

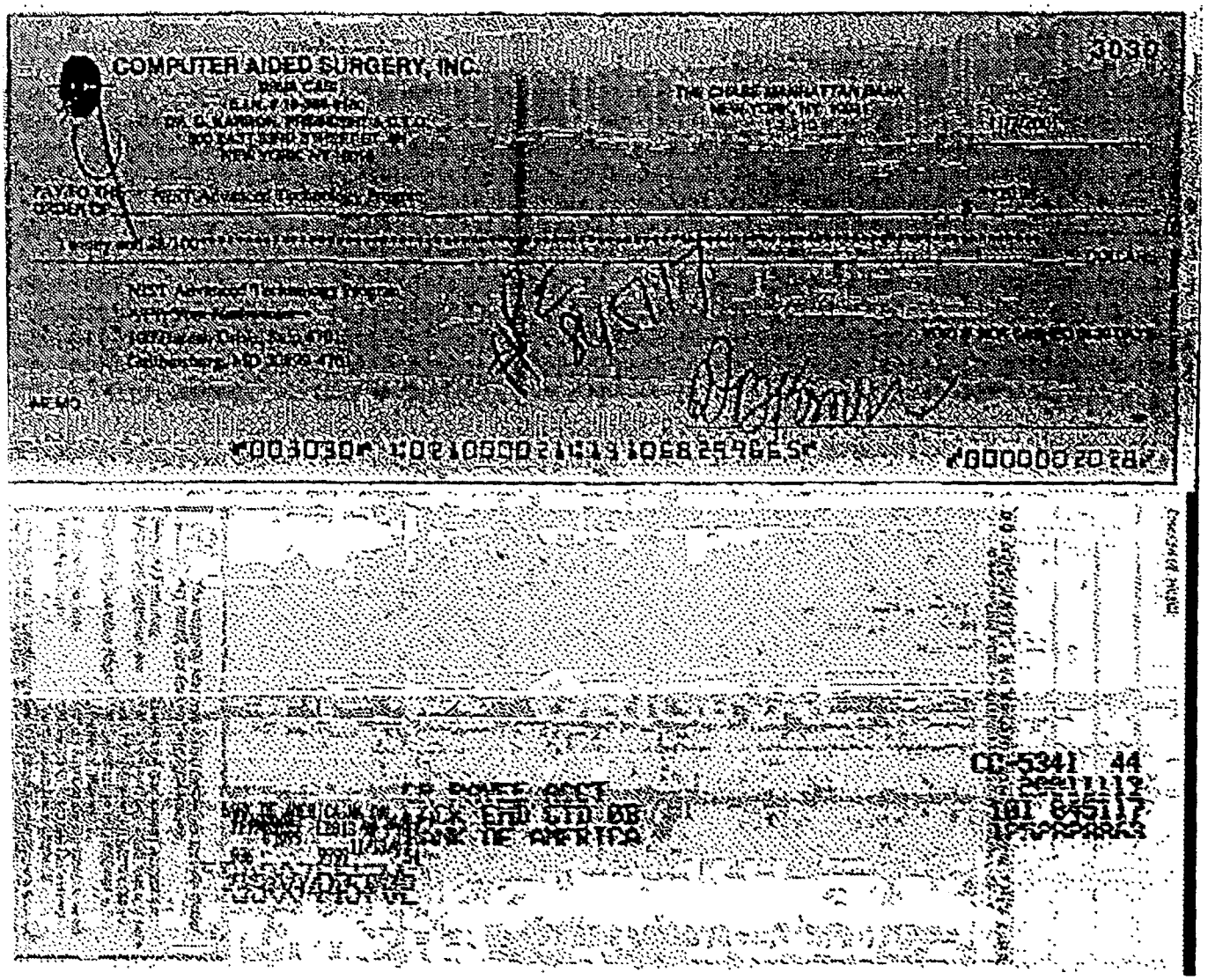
VOID IF NOT CASHED IN 30 DAYS

MEMO 13-3681189

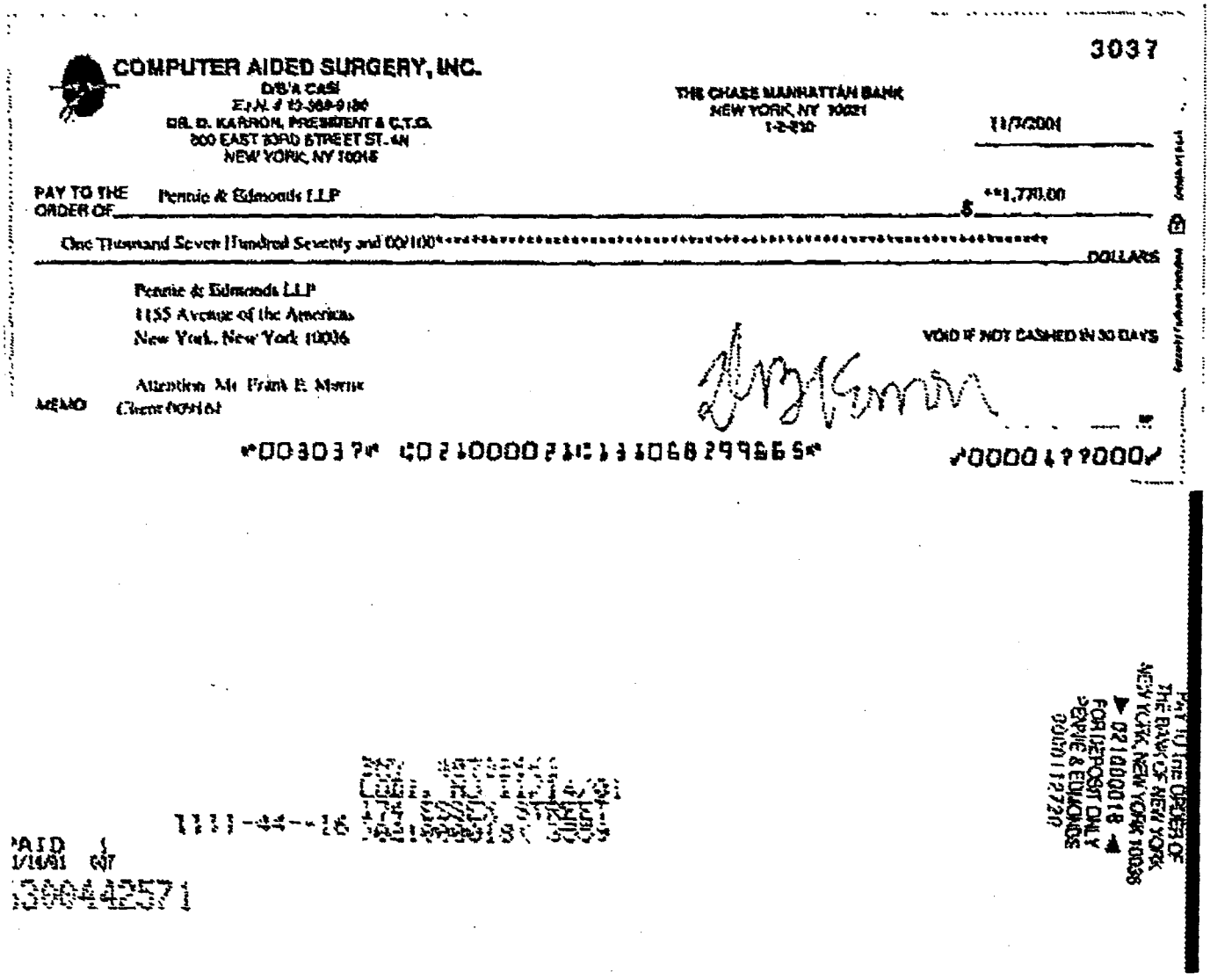
⑈003007⑈ ⑆021000021⑆ 3106829965⑈ ⑈0000127500⑈

3400746013

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033445702 Posting date 14-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012660319 Posting date 14-NOV-01



3037

COMPUTER AIDED SURGERY, INC.
D/B/A CAS
E.I.N. # 13-368-9186
DR. D. KARRON, PRESIDENT & C.T.O.
200 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-910

11/3/2000

PAY TO THE ORDER OF Pennie & Edmonds LLP $ **1,770.00

One Thousand Seven Hundred Seventy and 00/100********** DOLLARS

Pennie & Edmonds LLP
1155 Avenue of the Americas
New York, New York 10036

VOID IF NOT CASHED IN 30 DAYS

Attention Mr. Frank E. Morris
MEMO Client 009161

⑈003037⑈ ⑆021000021⑆ 13106829956 5⑈ ⑈0000177000⑈

Pay to the Order of
The Bank of New York
New York, New York 10286
⑆021000018⑆
For Deposit Only
Pennie & Edmonds
000011220

PAID
1/1691 07
30044257 1

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073153686 Posting date 15-NOV-01

COMPUTER AIDED SURGERY, INC.
DBA/A CASI
E.I.N. # 13-389-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET, ST. 4M
NEW YORK, NY 10016

3032

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

11/7/2001

PAY TO THE ORDER OF The Hertz Corporation $ **295.57

Two Hundred Ninety-Five and 57/100********** DOLLARS

Hertz Corporation
Attn: Hertz #1 Club Gold
PO Box 26380
Oklahoma City OK 73126-9904

VOID IF NOT CASHED IN 30 DAYS

MEMO HCC 7280042000001

⑈003032⑈ ⑆021000021⑆ 3106829966 5⑈ ⑈00000295 57⑈

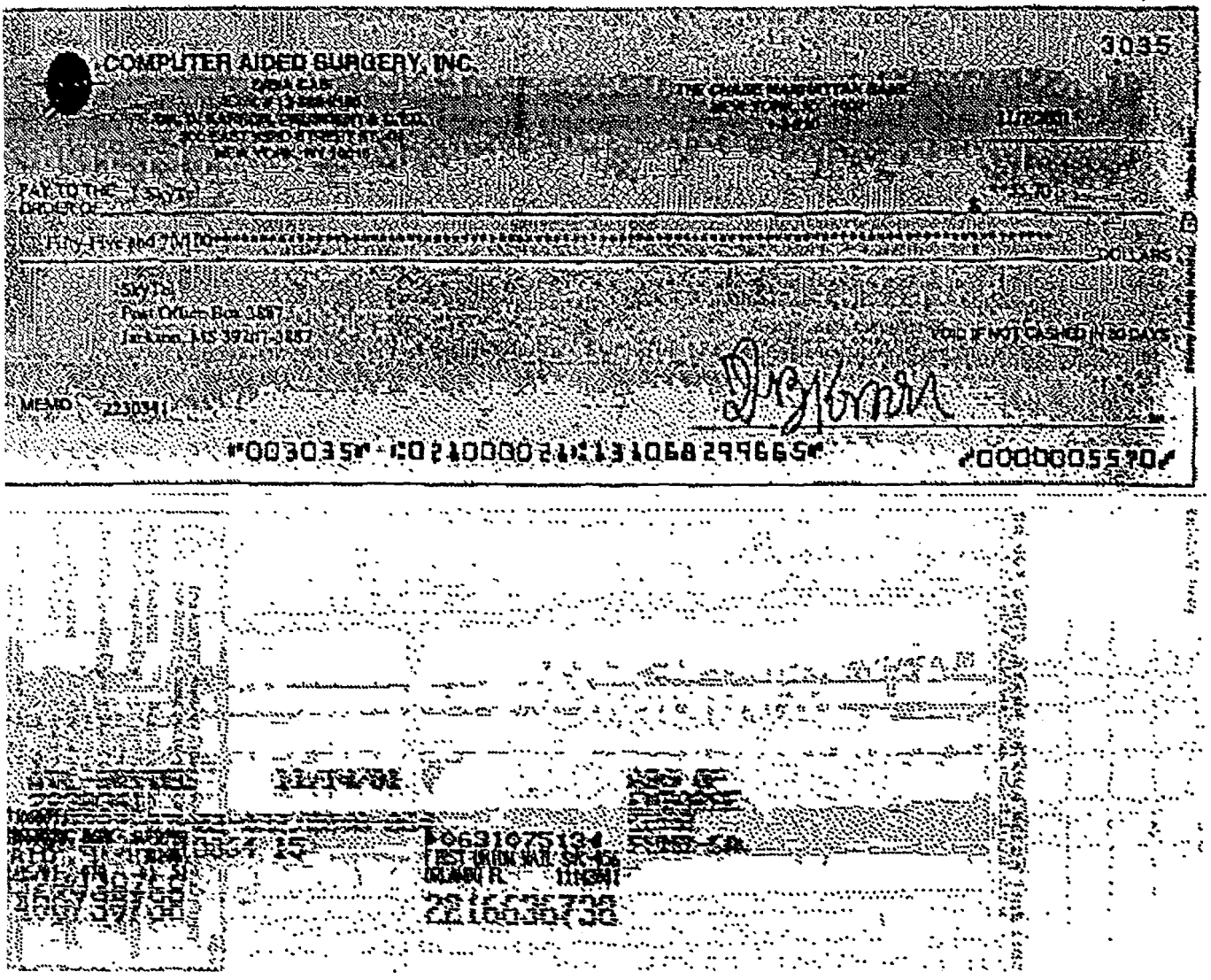
0212-0400-5

0641285

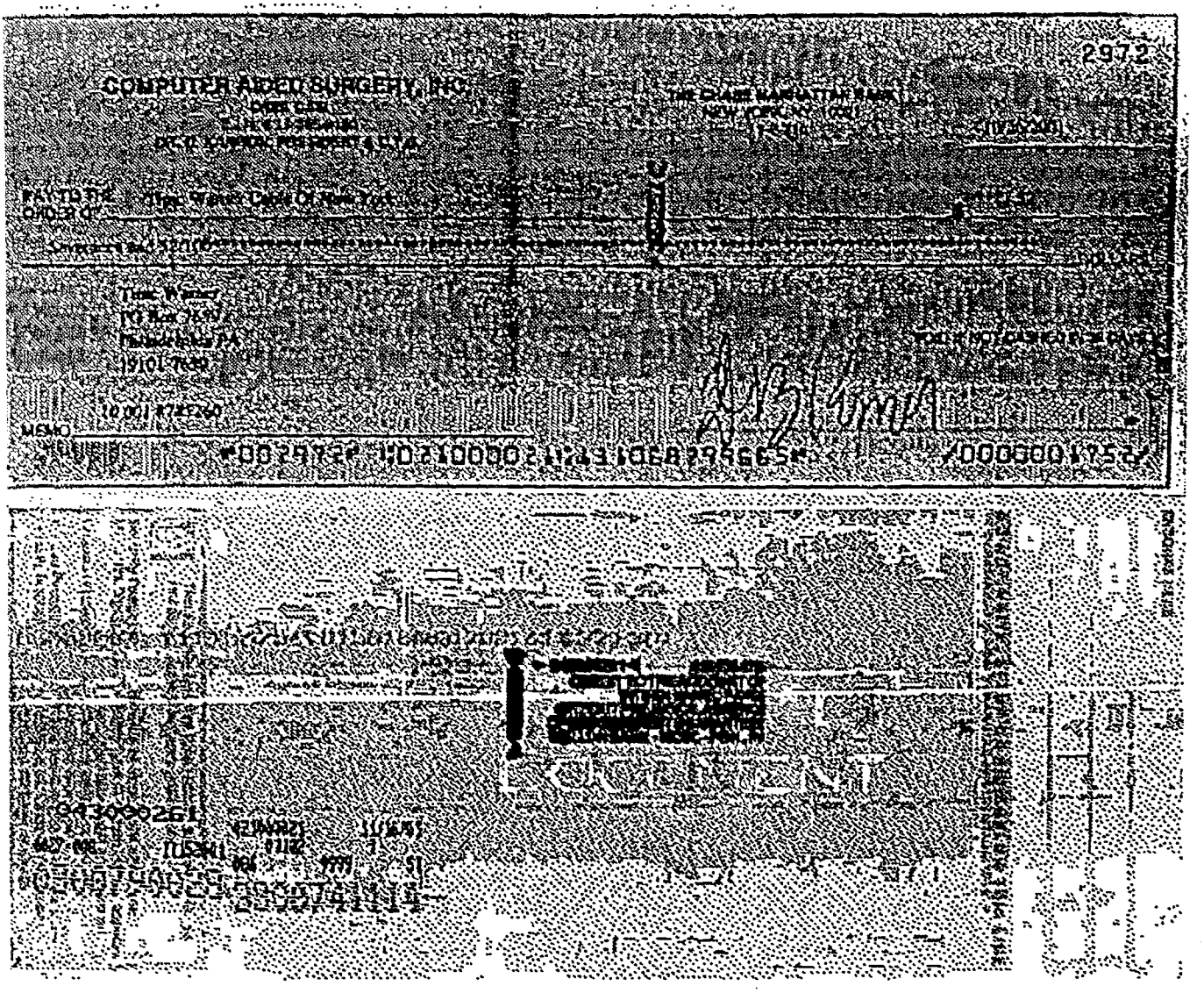
PAID 1 12/5/01

5420050432

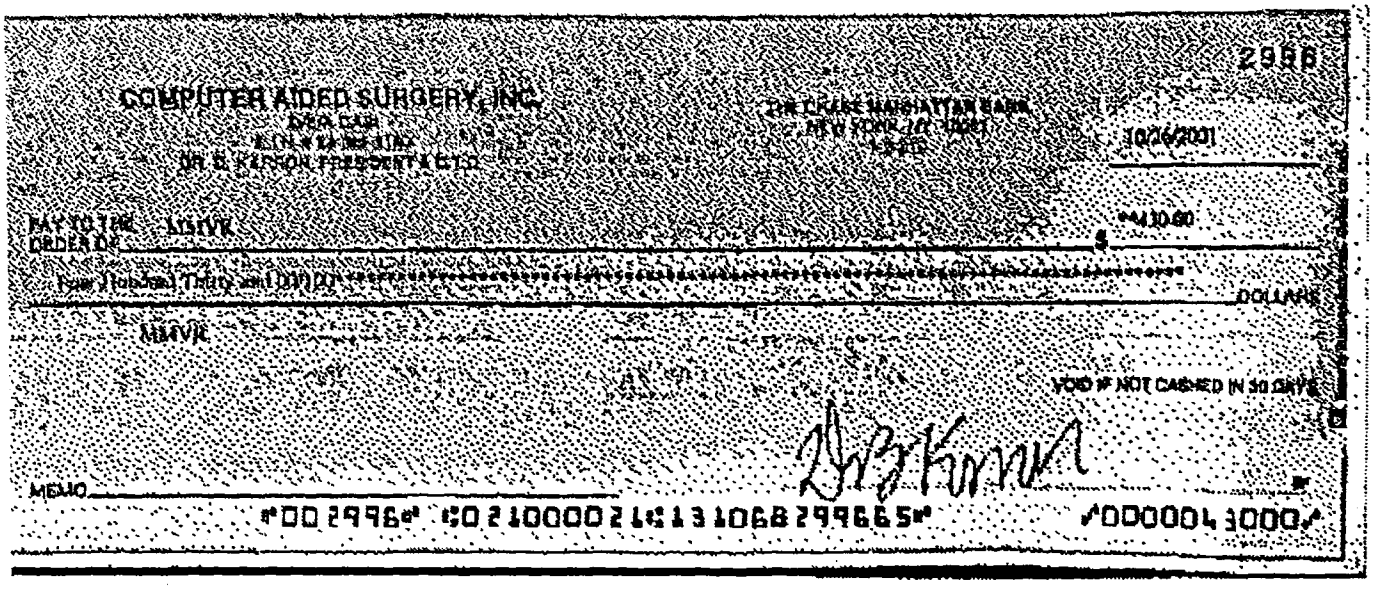
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074730738 Posting date 15-NOV-01

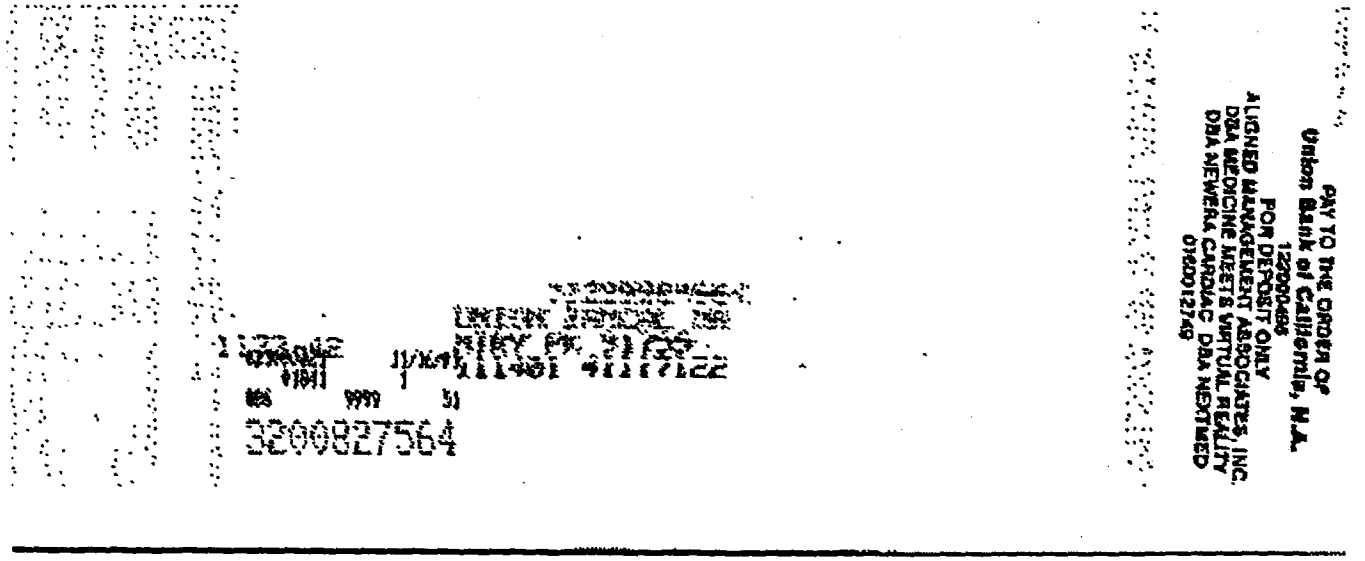


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033741114 Posting date 16-NOV-01

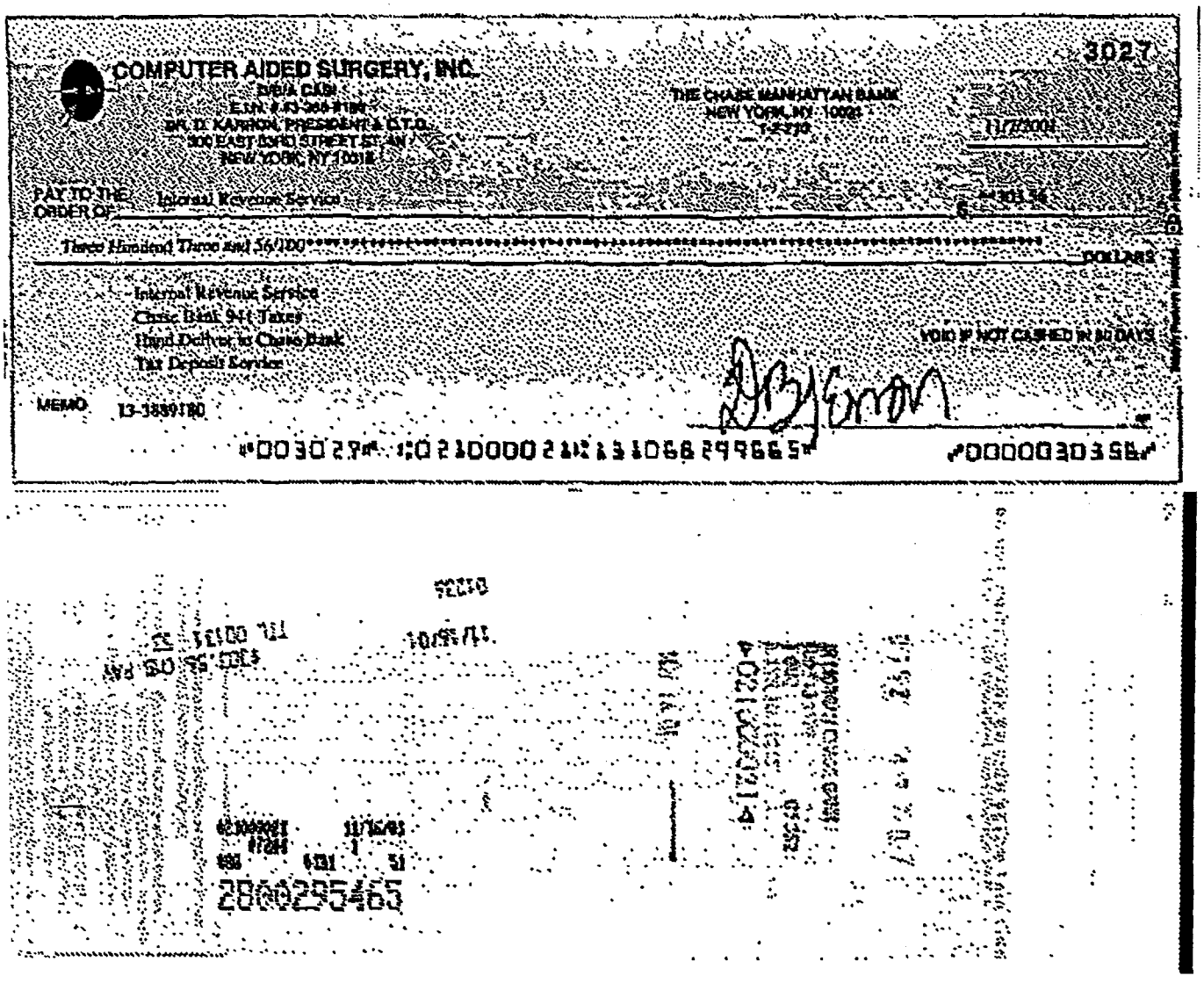


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032827564 Posting date 16-NOV-01

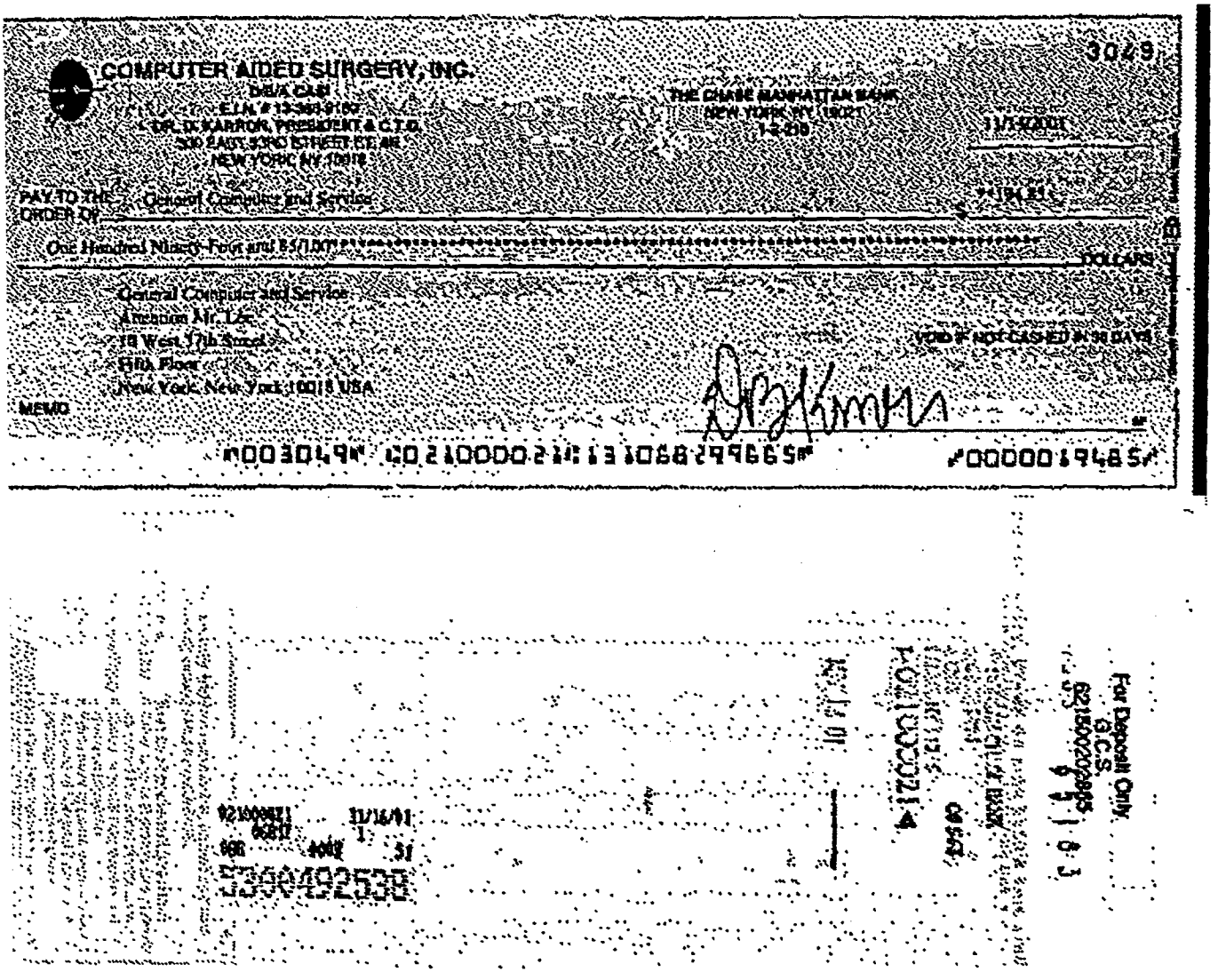




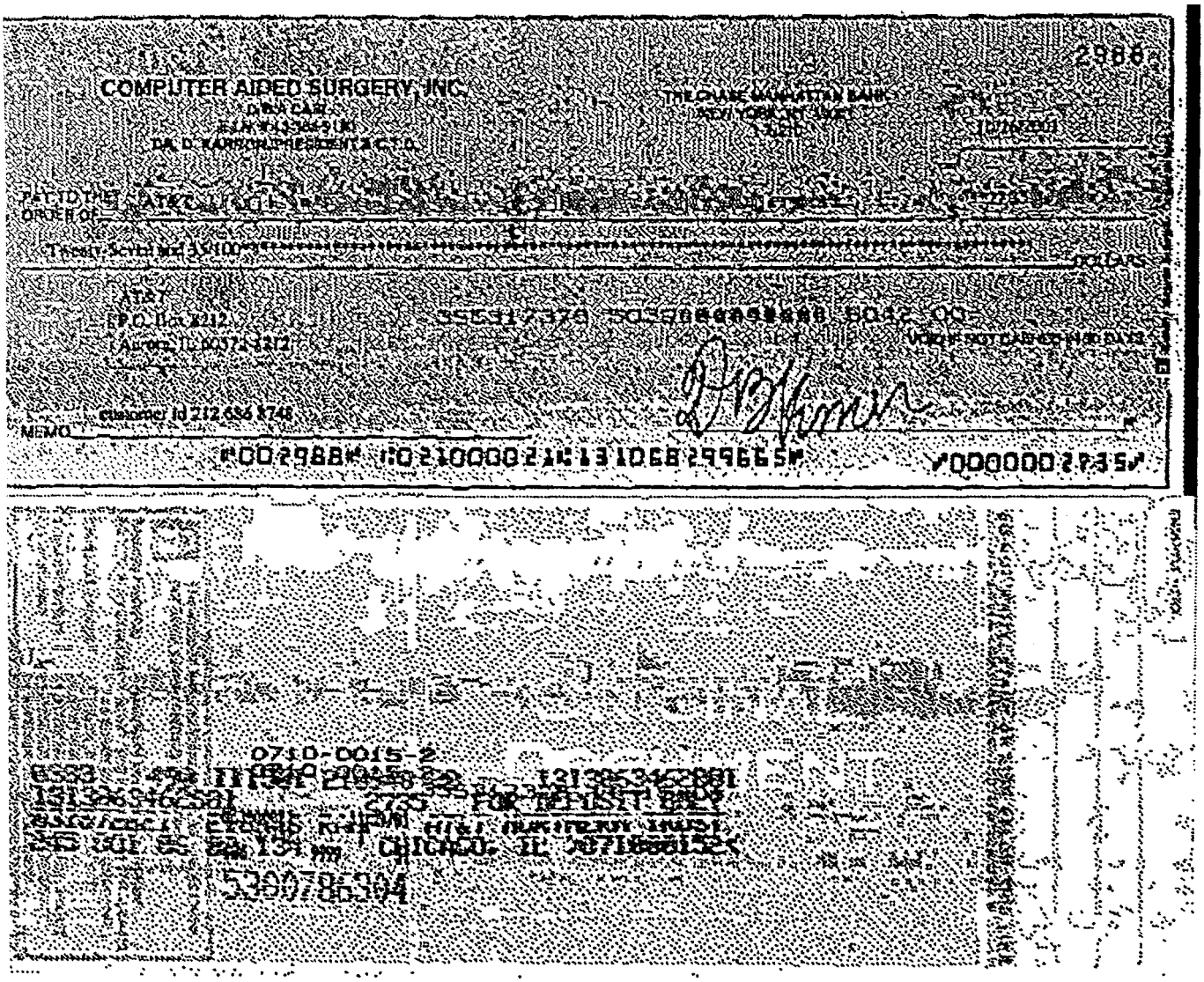
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028295465 Posting date 16-NOV-01



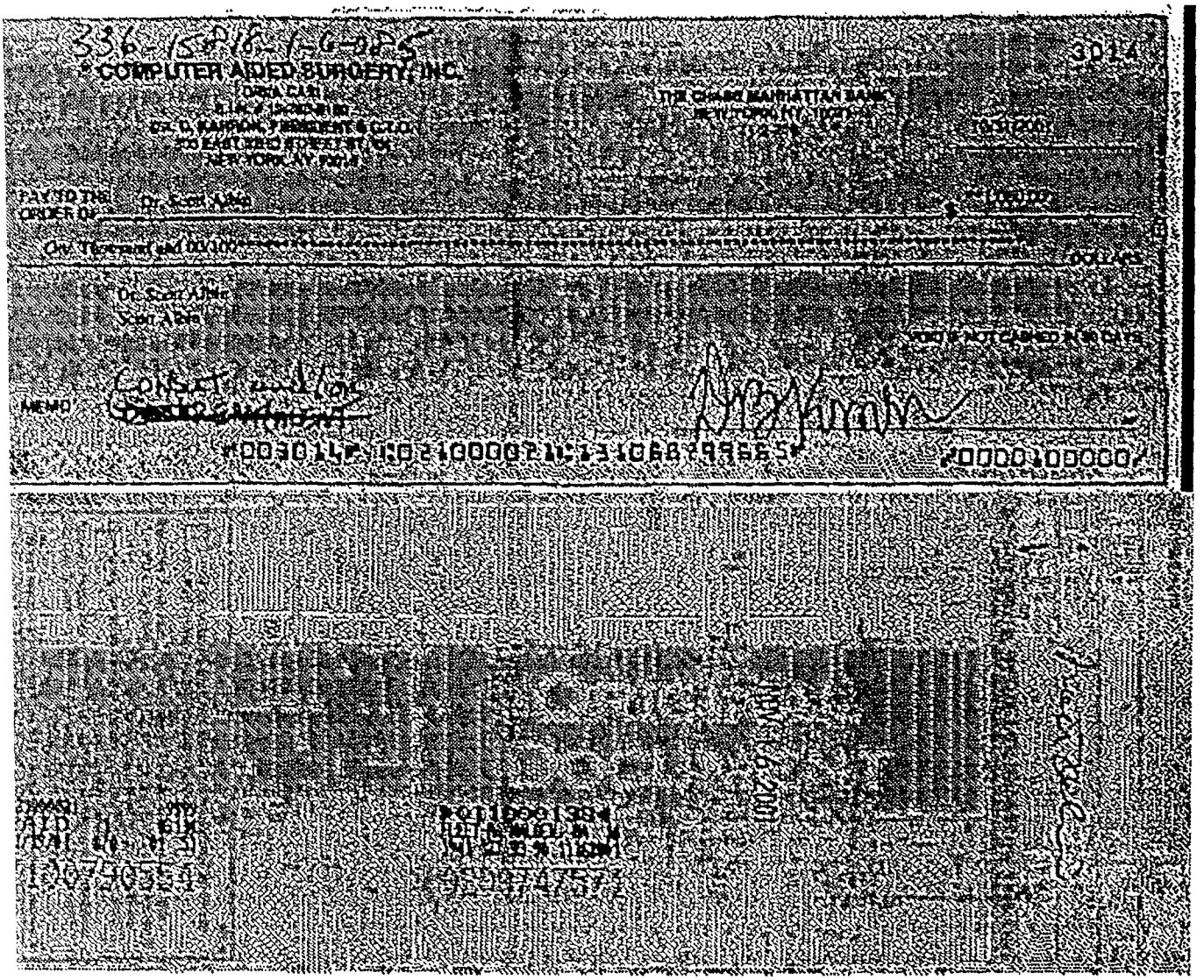
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053492538 Posting date 16-NOV-01



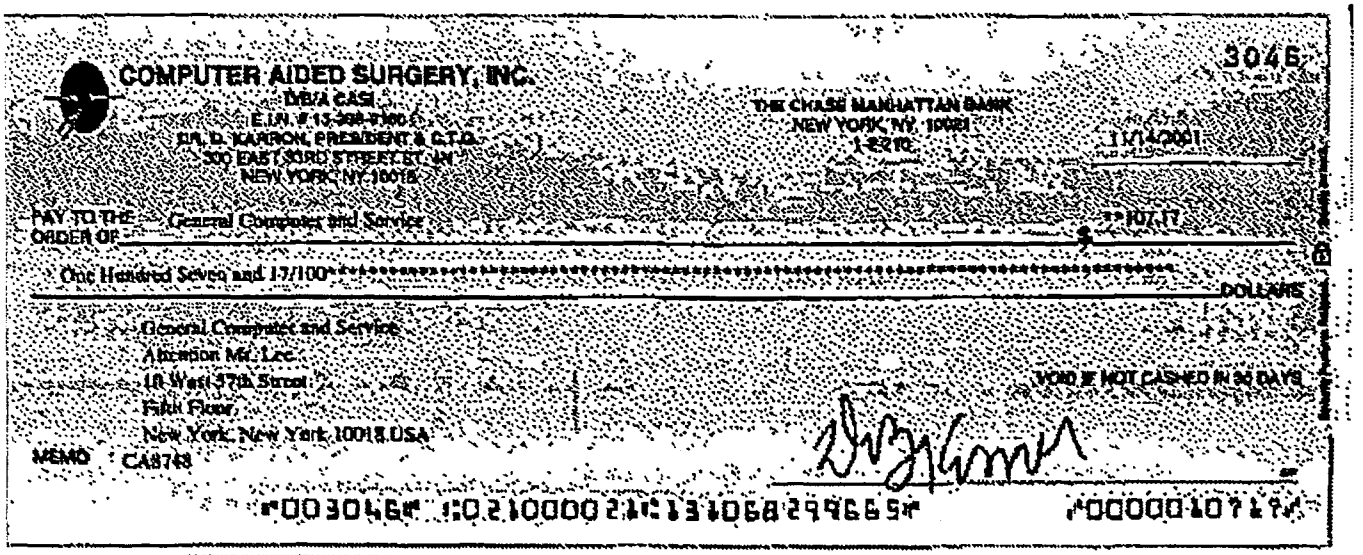
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053786304 Posting date 19-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0071790554 Posting date 19-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028821831 Posting date 19-NOV-01


COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-368-9160
EDWARD KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET, 6T, 4N
NEW YORK, NY 10016

3046

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2210

11/1/2001

PAY TO THE ORDER OF General Computer and Service $ **107.17

One Hundred Seven and 17/100**********

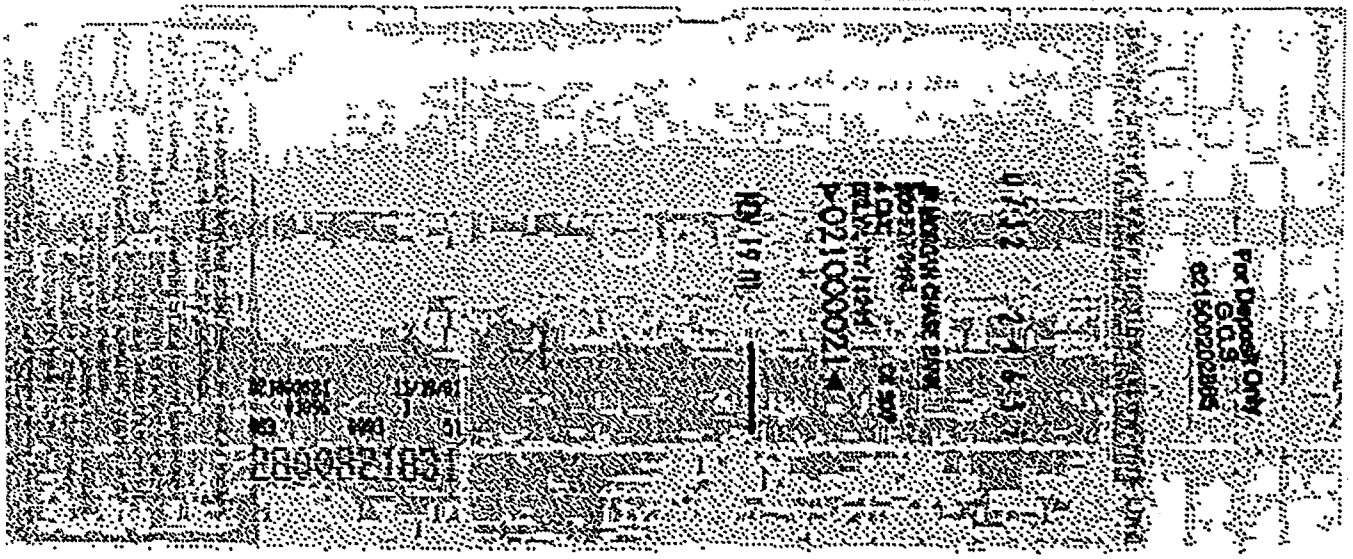
DOLLARS

General Computer and Service
Attention Mr. Lee
18 West 37th Street
Fifth Floor
New York, New York 10018 USA

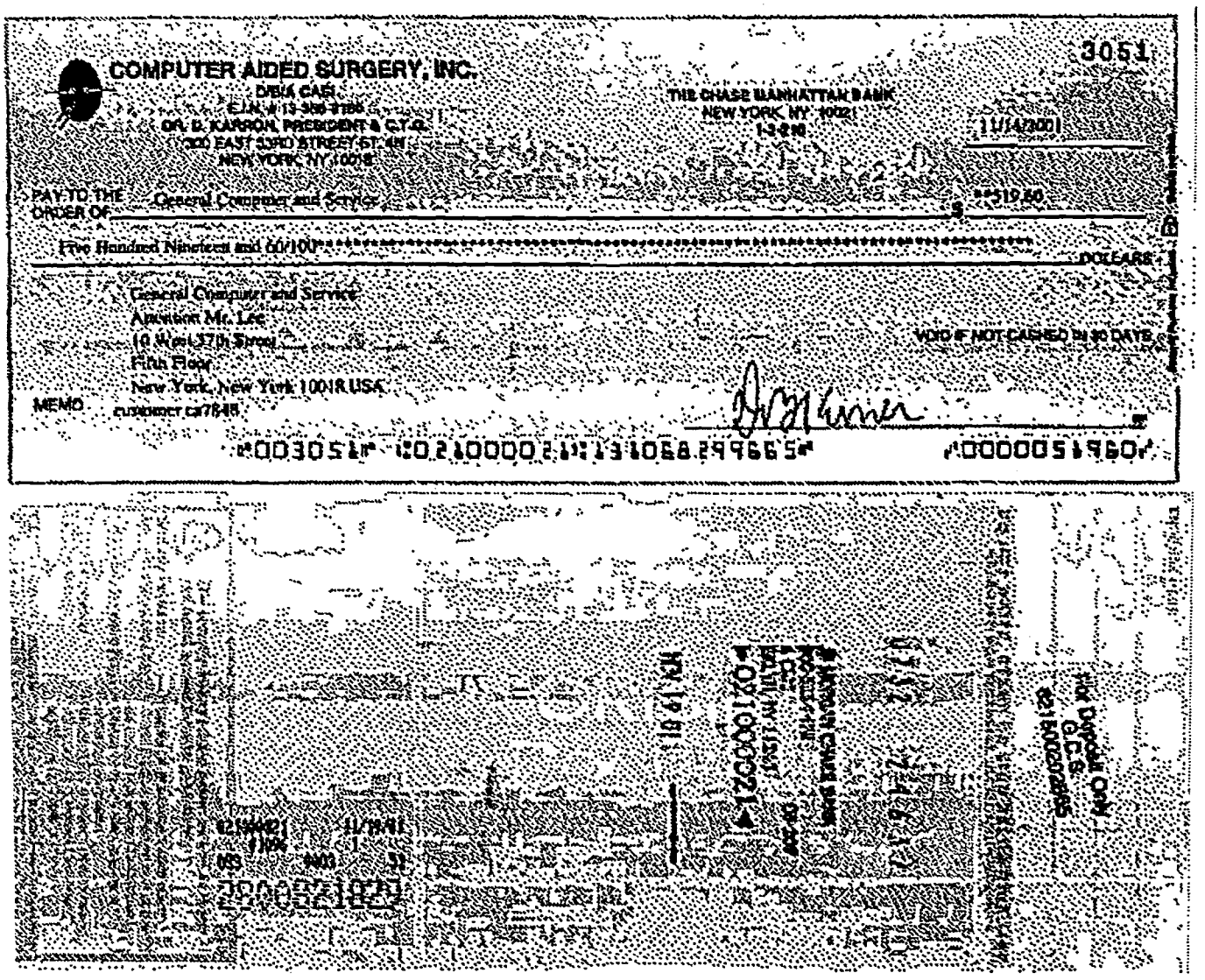
VOID IF NOT CASHED IN 90 DAYS

MEMO CA8748

⑈003046⑈ ⑆021000021⑆ 3106829966 9⑈ ⑈00000107⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028821829 Posting date 19-NOV-01


COMPUTER AIDED SURGERY, INC.
DBA CAS
E.I.N. # 13-3981186
DR. B. KARRON, PRESIDENT & C.T.O.
200 EAST 33RD STREET 6T 4H
NEW YORK, NY 10016

3051

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-3-210

11/14/2001

PAY TO THE ORDER OF General Computer and Service $ **519.60

Five Hundred Nineteen and 60/100********** DOLLARS

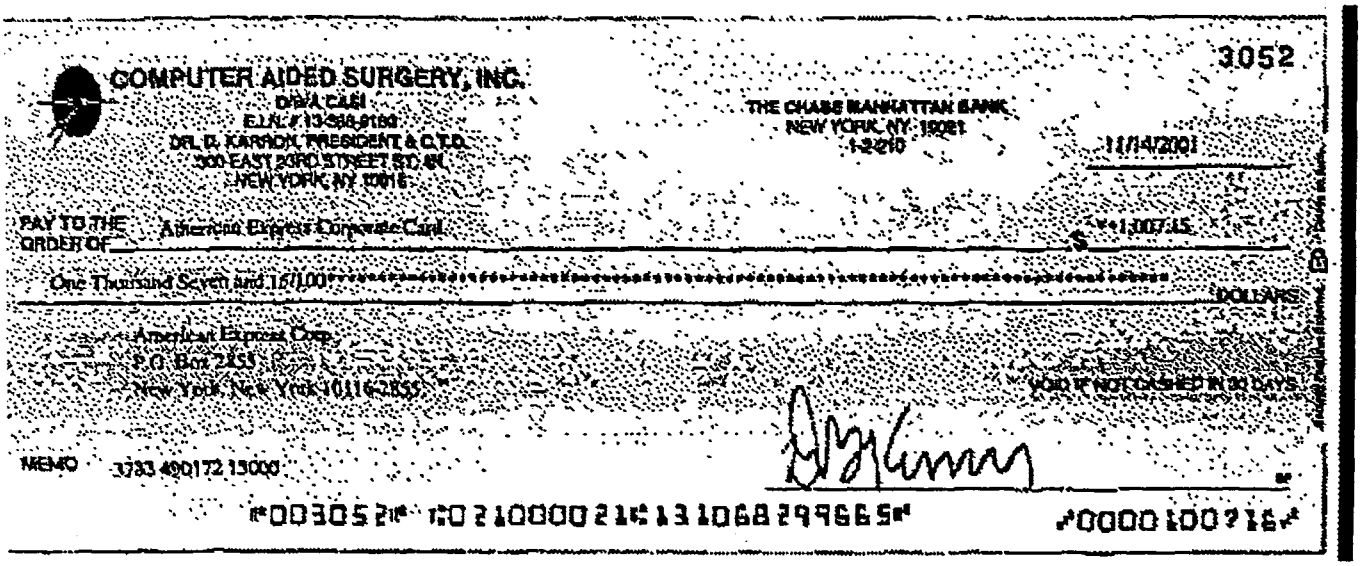
General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

VOID IF NOT CASHED IN 90 DAYS

MEMO customer ca7848

⑈003051⑈ ⑆021000021⑆ 731058 29966 5⑈ ⑈0000051960⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0078343483 Posting date 19-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N.# 13-366-9180
DR. D. KARNIOL, PRESIDENT & C.T.O.
300 EAST 23RD STREET STE 4K
NEW YORK, NY 10016

3052

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2210

11/14/2001

PAY TO THE ORDER OF American Express Corporate Card

$ **1007.15

One Thousand Seven and 15/100**********

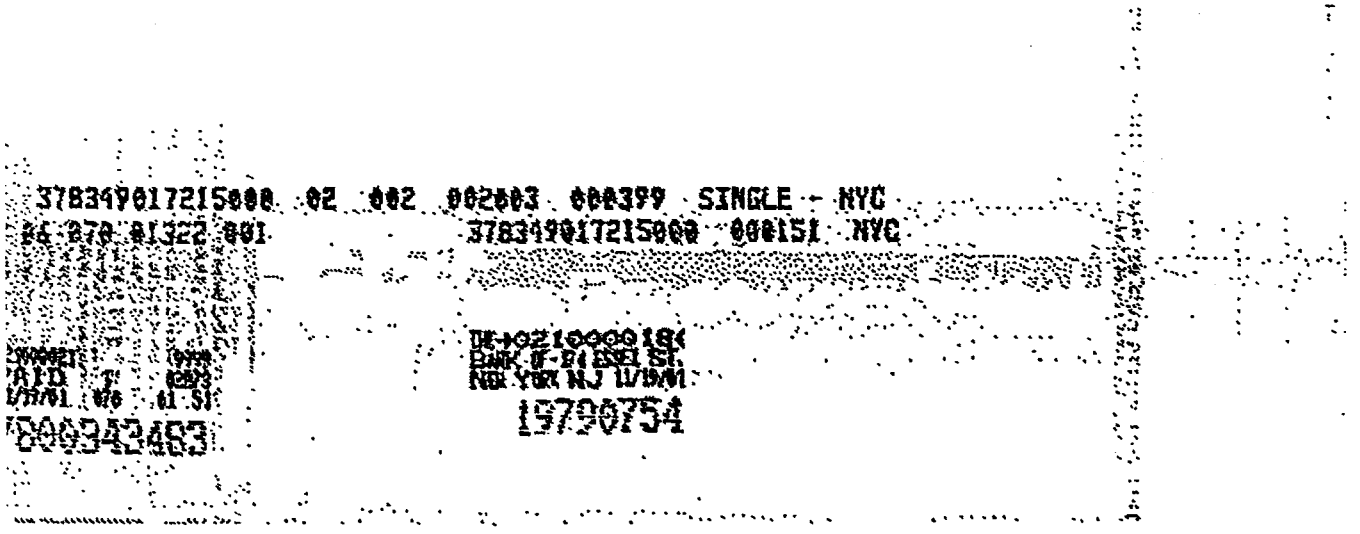
DOLLARS

American Express Corp.
P.O. Box 2855
New York, New York 10116-2855

VOID IF NOT CASHED IN 90 DAYS

MEMO 3733 490172 13000

⑈003052⑈ ⑆021000021⑆ 13106829966 5⑈ ⑈0000100715⑈



378349017215000 02 002 002003 000399 SINGLE - NYC
#4 270 01322 001 378349017215000 000151 NYC

⑆021000021⑆
BANK OF NEW YORK
NEW YORK NJ 11/19/01
19796754

000342483

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012310683 Posting date 19-NOV-01

COMPUTER AIDED
300 E 33 ST
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK, N.A.
1 CHASE MANHATTAN PLAZA
NEW YORK CITY, NY 10081

003053

11/17/2001

PAY TO THE ORDER OF Verizon

$205.73

** Two Hundred Five and 73/100 ********** DOLLARS

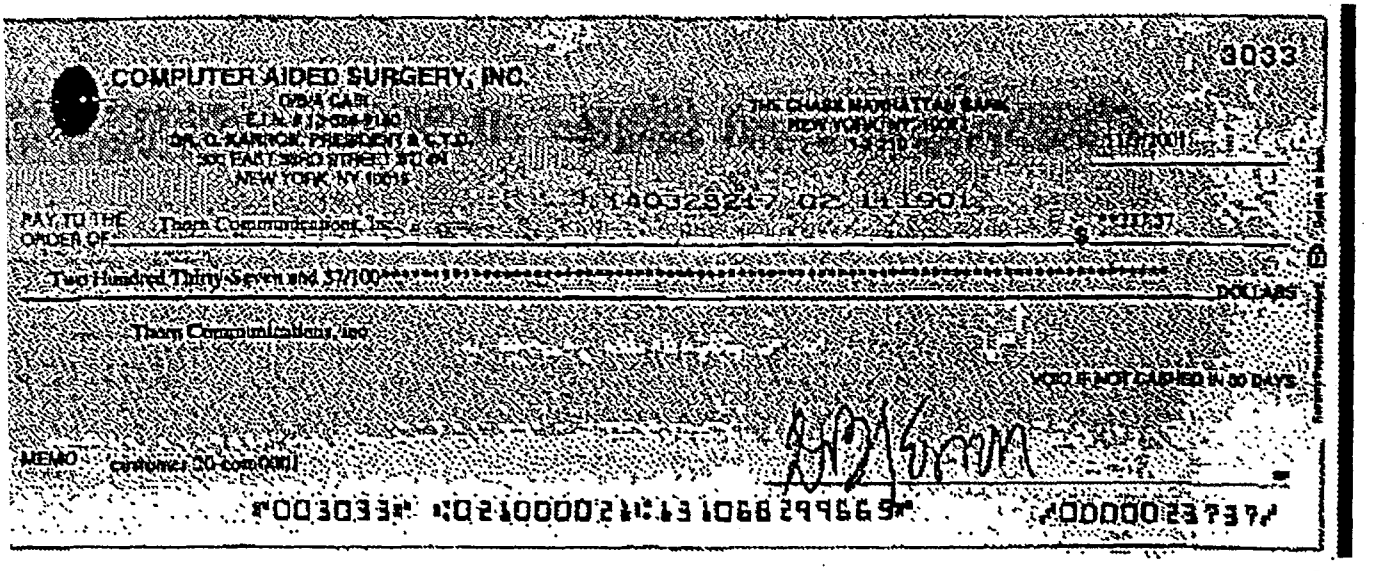
MEMO BATCH DATE 11/19/2001
S1: 2126868748138729 $205.73

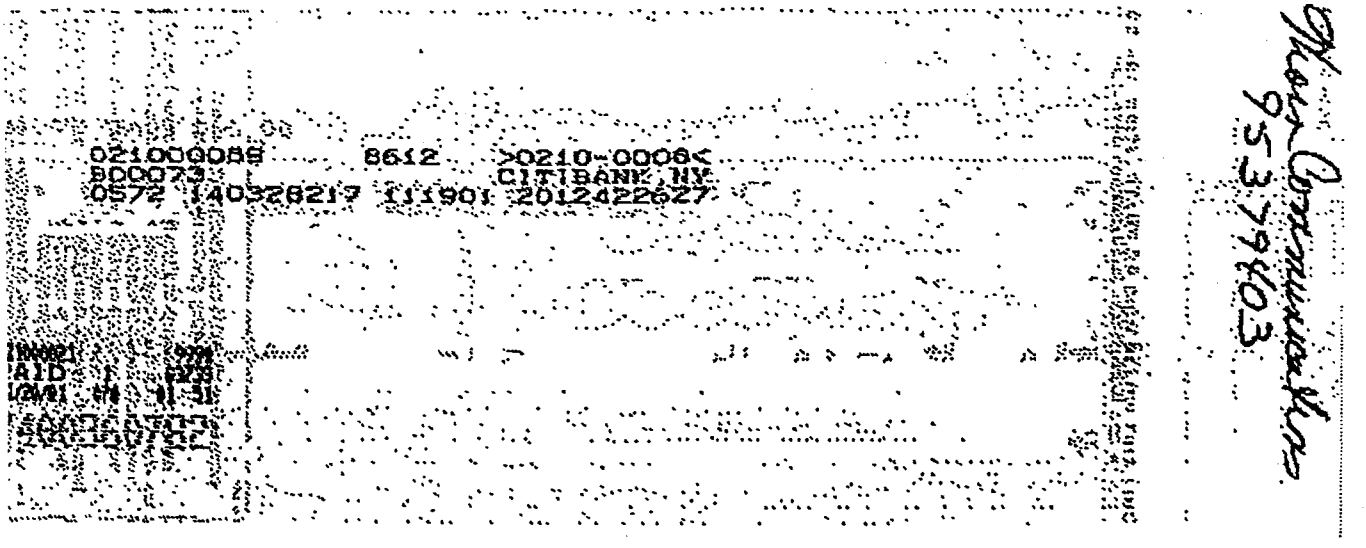
0022-5257
NY
2223

Verbally authorized by your depositor

⑈003053⑈ ⑆021000021⑆ 131068299665⑈ ⑈00000205⑆73⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074360782 Posting date 20-NOV-01





Thorn Communications
95-3794603

JPMorganChase

MEMORANDUM

DATE: March 24, 2005

REF#: 2789-21 mar05

IN REFERENCE TO THE ABOVE MENTIONED WORK ORDER, WE WERE UNABLE TO COMPLETE YOUR REQUEST FOR THE FOLLOWING REASON(S):

☒ Problem with microfiche or microfilm (fogged, missing, etc.)

☐ Requested item is an electronic entry. Please contact the source provided below for more information.
Source Name _____ Phone Number_____.

☐ Requested item was not filmed at the sequence number given. A list of the transactions is attached to indicate location in the deposit.

☐ Unable to provide copies of your statement(s) due to system problems. Attached is a copy of the transactions on your account for the month(s) of _____ requested.

☐ No statement(s) cycled between dates requested.
Beginning date _____
Ending date _____

☐ Please contact Pawling for Heritage Chase sequences with a beginning digit of 7. The Ammo Report to be used is PAC$UN20$. Sequence numbers are attached.

☐ Please input a "ME03" in One Stop/System One to obtain more information about your item in question. The Micrographics Department is unable to provide any information on this item.

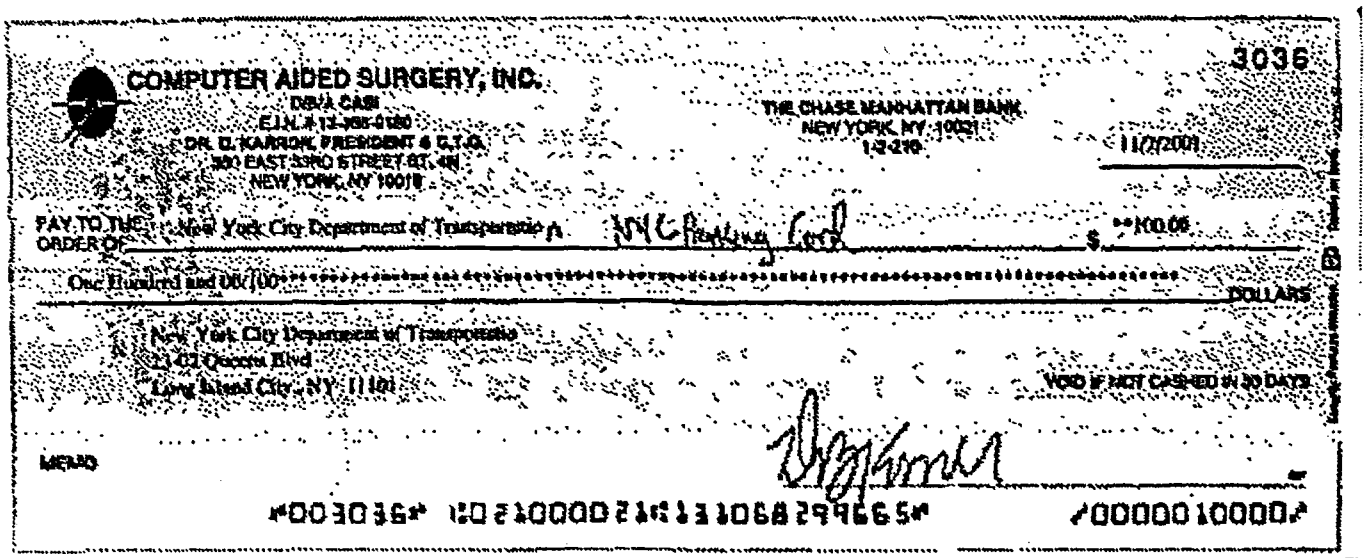
☐ Contact Hibernia Bank for statements that cut after account was sold on May 21,1999.

☐ For faster service input a "PH" request on System One or One Stop using the 1111_____-sequence number(s) provided. The 1111_____-sequence number will allow the case to be routed to the correct area (RSC department.) If any other sequence number is used, the "PH" request will again be routed to the Micrographics department, which will further delay your request. You must use a PH05 or PH08 function. Avoid using the PH01 function, this will route to Micrographics instead of the Retail System Control area.

☒ Other / Comments: $ 1000.00 11/20/01 ck# 3042

Approved by: _____

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073858345 Posting date 21-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-3981180
DR. D. KARROK, PRESIDENT & C.T.O.
300 EAST 33RD STREET-ST. 4N
NEW YORK, NY 10016

3036

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

11/2/2001

PAY TO THE ORDER OF New York City Department of Transportation NYC Parking Card $ **100.00

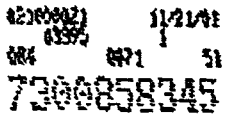
One Hundred and 00/100********** DOLLARS

New York City Department of Transportation
2141 Queens Blvd
Long Island City, NY 11101

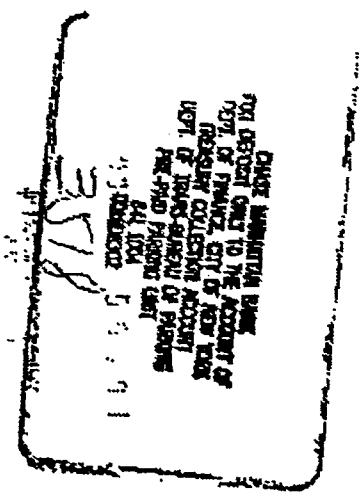
VOID IF NOT CASHED IN 90 DAYS

MEMO

⑈003036⑈ ⑆021000021⑆13108829966 5⑈ ⑈0000010000⑈

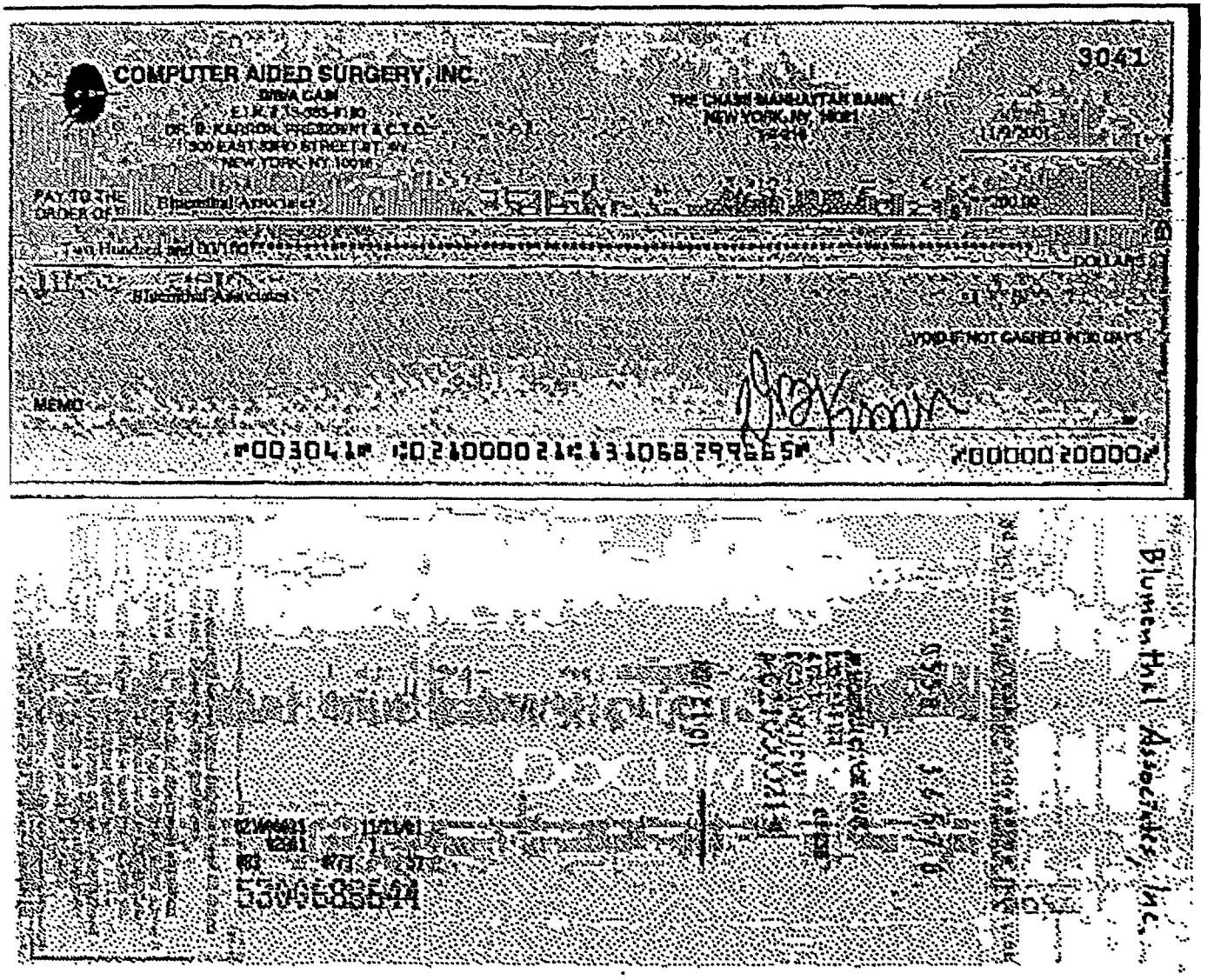


7300858345

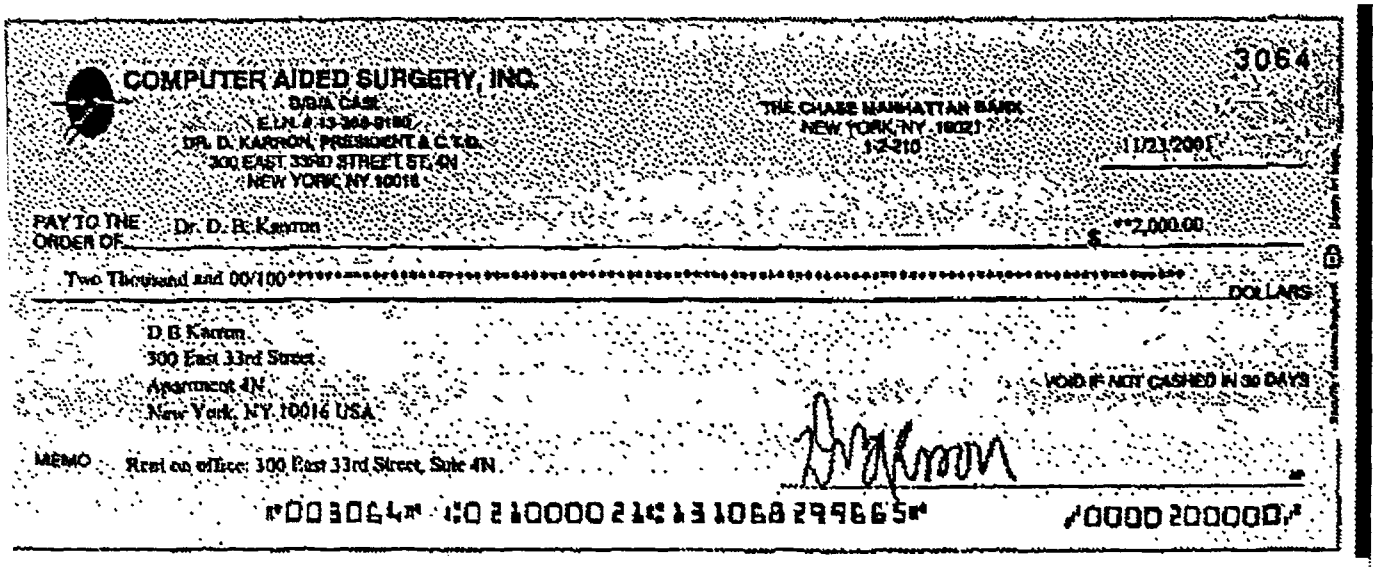


CHASE MANHATTAN BANK
FOR DEPOSIT ONLY TO THE ACCOUNT OF
CITY OF FINANCE, CITY OF NEW YORK
PARKING VIOLATIONS BUREAU
ACCOUNT NO.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053688644 Posting date 21-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040366318 Posting date 23-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-369-9180
DR. D. KAPRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET, 5E, 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
12-210

3064

11/23/2001

PAY TO THE ORDER OF Dr. D. B. Kapron $ **2,000.00

Two Thousand and 00/100********** DOLLARS

D.B.Kapron
300 East 33rd Street
Apartment 4N
New York, NY 10016 USA

VOID IF NOT CASHED IN 30 DAYS

MEMO Rent on office: 300 East 33rd Street, Suite 4N.

⑈003064⑈ ⑆021000021⑆ 13106829966 5⑈ ⑈0000200000⑈

13106829965

11/23/01
493 0101 51
40040366318

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 59

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	2,634.56	15,100.00	16,029.12	1,705.44
Business Checking 131-0758735-65	28,090.65	120,000.00	81,721.53	66,369.12
Total	**30,725.21**	**135,100.00**	**97,750.65**	**68,074.56**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in December totaled $36,075.67.

-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

ss Checking

96-65

COMPUTER AIDED SURGERY INC

	Number	Amount
lalance		2,634.56
ınd Credits	3	15,100.00
ıls and Debits	0	0.00
ıid	23	16,029.12
alance		**1,705.44**

Description	*Amount*
Deposit	5,000.00
Deposit	100.00
Deposit	10,000.00
	15,100.00

ıte Paid	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1/03	1,000.00	3108	12/28	2,000.00	3116	01/09	2,000.00
2/26	13.62	3109	01/14	198.52	3117	01/09	2,000.00
2/26	49.70	3110	01/03	100.00	3118	01/16	48.19
2/28	216.57	3111	01/14	17.52	3119	01/15	352.92
1/02	14.39	3112	01/07	190.42	3120	01/17	40.49
2/26	100.00	3113	01/08	400.00	3121	01/23	1,000.00
1/08	102.78	3114	01/08	184.00	3122	01/11	2,000.00
2/28	2,000.00	3115	01/09	2,000.00			

checks) **16,029.12**

gap in check sequence

Balance	*Date*	*Balance*	*Date*	*Balance*
2,471.24	01/08	1,363.08	01/16	2,745.93
3,354.67	01/09	5,363.08	01/17	2,705.44
3,340.28	01/11	3,363.08	01/23	1,705.44
2,240.28	01/14	3,147.04		
2,049.86	01/15	2,794.12		

ıunt was not charged an analysis fee based on your activity and balances during the period /31. Below is a summary of your activity in the following account(s):
96-65
35-65

/our combined Business Banking balances exceeded $ 5,000.00 for the period 12/01 - 12/31, ıess Checking balances received an earnings credit which exceeded your charges.

Eligible to be Offset By Earnings Credit

	Volume	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
ıcket	5	$ 0.20	1.00	Check Paid	48	$ 0.20	9.60
posited	5	$ 0.20	1.00				

Jary 23, 2002

ər: 131-0682996-65

ER AIDED SURGERY INC

11.60
10.00

21.60

thly

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

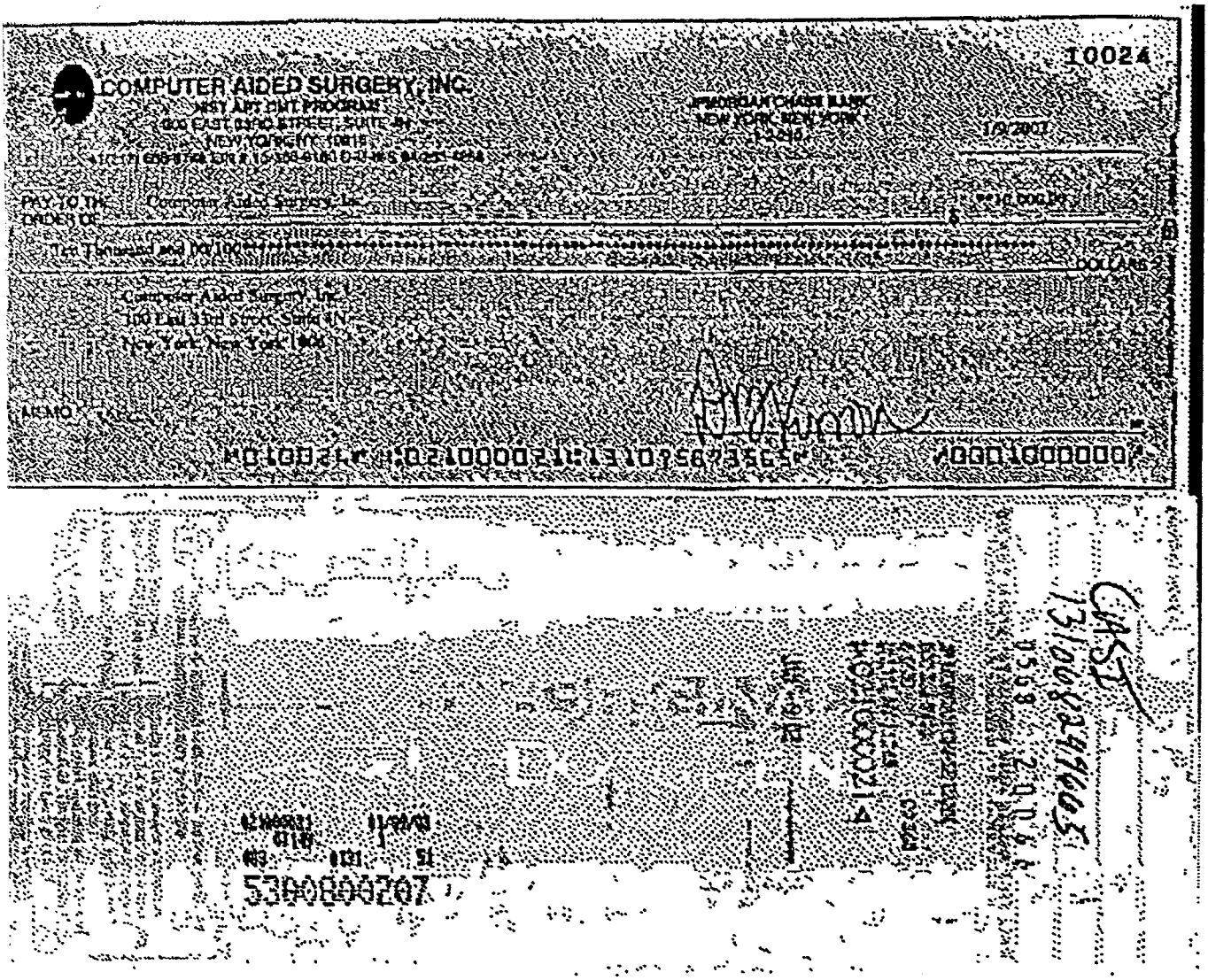
131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

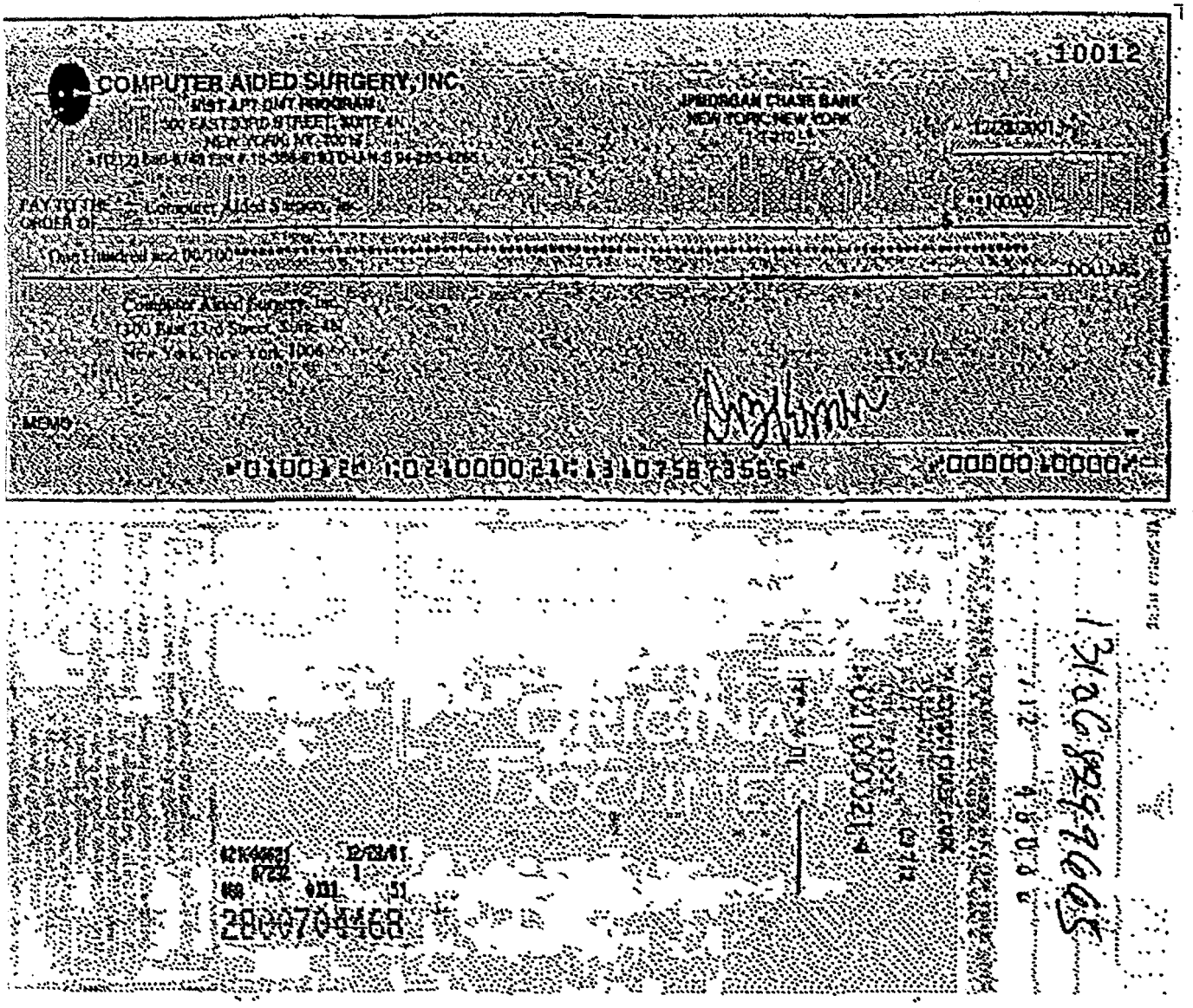
Total Itemized Service Charges	11.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

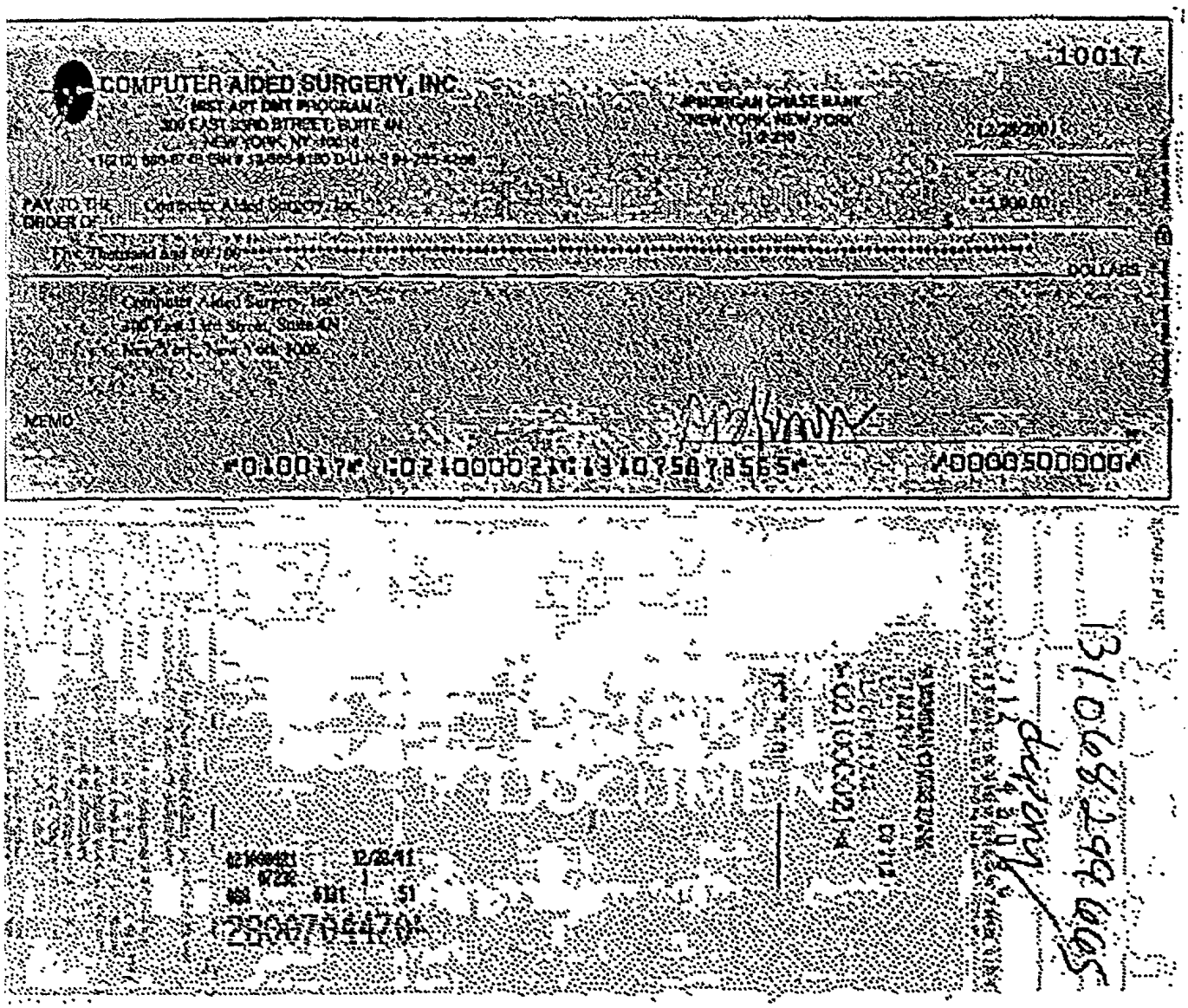
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053800207 Posting date 09-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704468 Posting date 28-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704470 Posting date 28-DEC-01



131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		28,090.65
Deposits and Credits	2	120,000.00
Withdrawals and Debits	3	5,102.58
Checks Paid	36	76,618.95
Ending Balance		**66,369.12**

Deposits and Credits

Date	Description	Amount
01/09	Nist Treas 310 Misc Pay 010902 133889180130600	60,000.00
01/23	Nist Treas 310 Misc Pay 012302 133889180130600	60,000.00
Total		**120,000.00**

Withdrawals and Debits

Date	Description	Amount
12/24	American Express Elec Remit 122401 011223010638636	2,524.05
01/14	American Express Elec Remit 011402 020111010893299	1.00
01/23	American Express Elec Remit 012302 020122010853053	2,577.53
Total		**5,102.58**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
87	01/02	1,000.00	10014	01/15	480.78	10026	01/15	1,000.00
94*	12/26	188.80	10015	01/23	284.85	10027	01/16	1,244.64
95	12/24	1,000.00	10016	01/07	34.87	10028	01/16	126.41
10003*	01/02	480.78	10017	12/28	5,000.00	10029	01/16	10.22
10004	01/07	300.00	10018	01/09	398.60	10035*	01/11	5,301.00
10007*	12/28	480.78	10019	01/10	425.00	10036	01/11	8,333.33
10008	12/26	4,312.00	10020	01/18	456.00	10037	01/16	5,950.50
10009	01/04	10,000.00	10021	01/02	914.08	10039*	01/22	38.59
10010	01/10	210.00	10022	01/10	5,778.00	10041*	01/16	328.46
10011	01/11	1,774.00	10023	01/10	4,611.09	10042	01/16	86.96
10012	12/28	100.00	10024	01/09	10,000.00	10043	01/16	4,776.00
10013	01/15	137.21	10025	01/14	1,000.00	10044	01/16	56.00

Total (36 checks) **76,618.95**

** indicates gap in check sequence*

Daily Balances

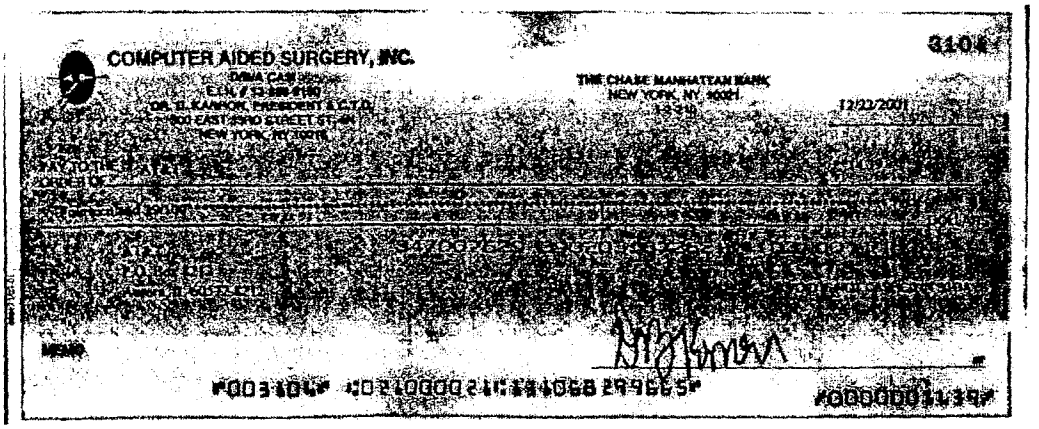
Date	Balance	Date	Balance	Date	Balance
12/24	24,566.60	01/07	1,755.29	01/15	22,305.28
12/26	20,065.80	01/09	51,356.69	01/16	9,726.09
12/28	14,485.02	01/10	40,332.60	01/18	9,270.09
01/02	12,090.16	01/11	24,924.27	01/22	9,231.50
01/04	2,090.16	01/14	23,923.27	01/23	66,369.12

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

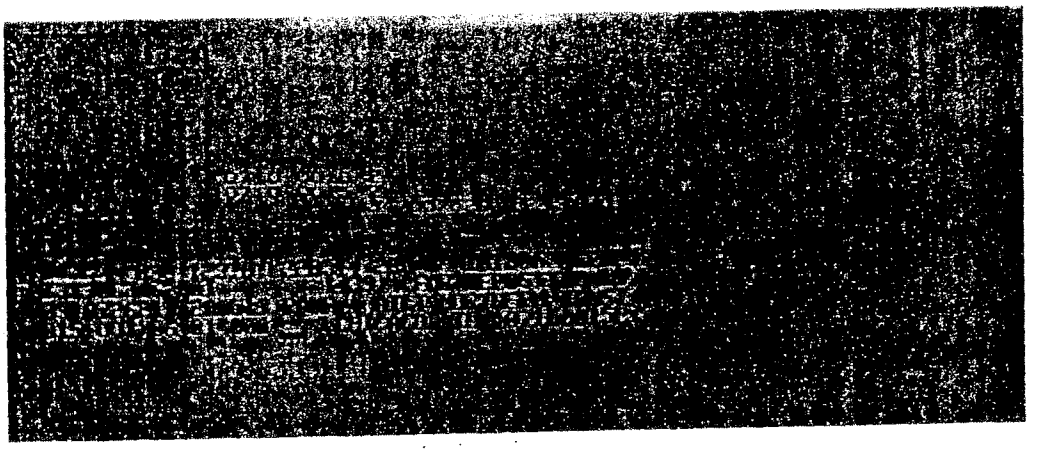
1/2/2002


COMPUTER AIDED SURGERY, INC.

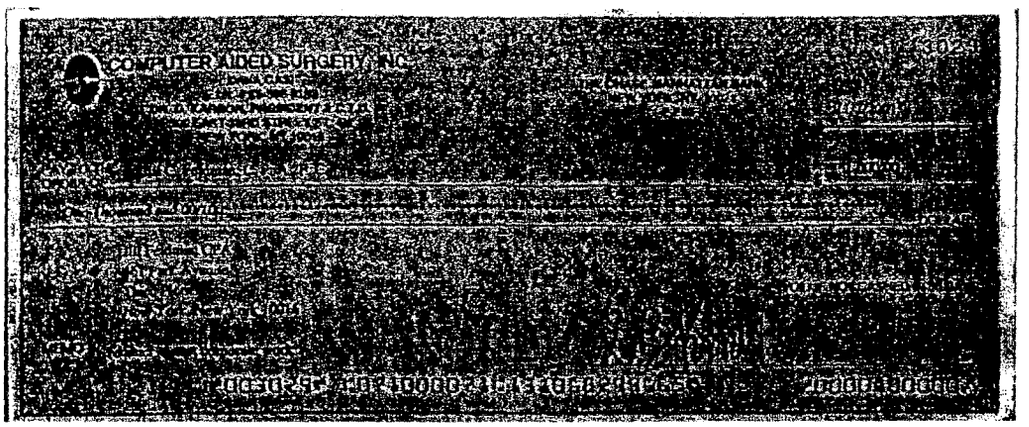
3104

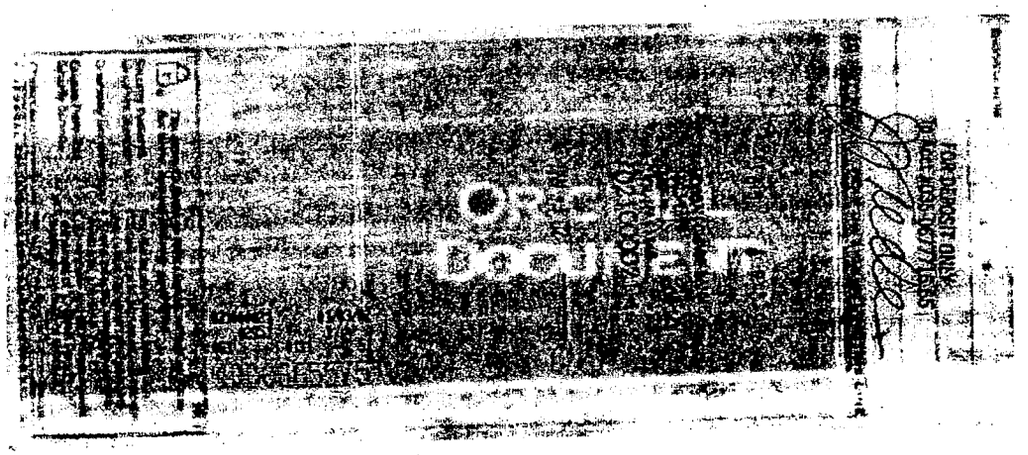
THE CHASE MANHATTAN BANK
NEW YORK, NY 10021

12/22/2001

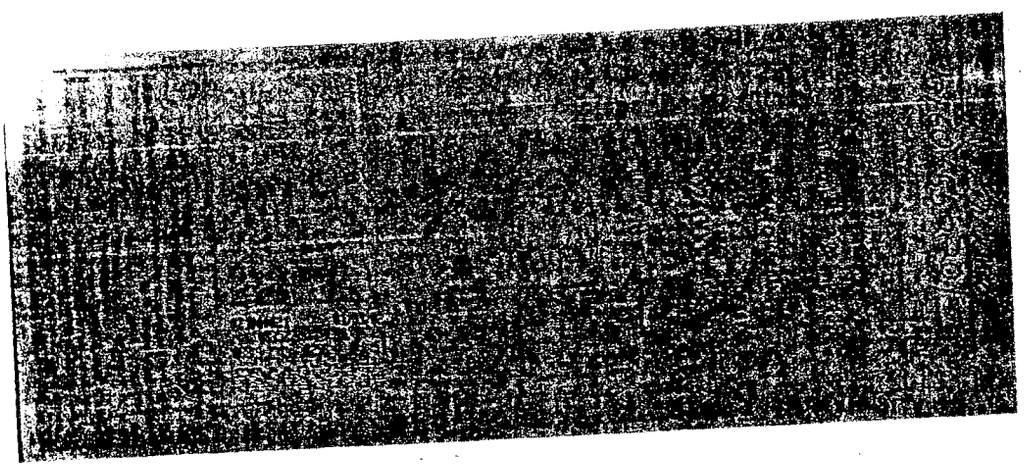


1/3/2002

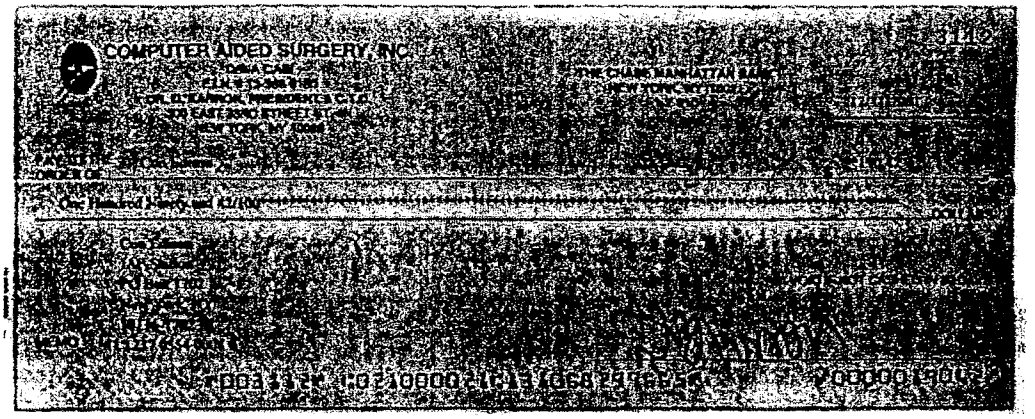




1/3/2002



1/7/2002



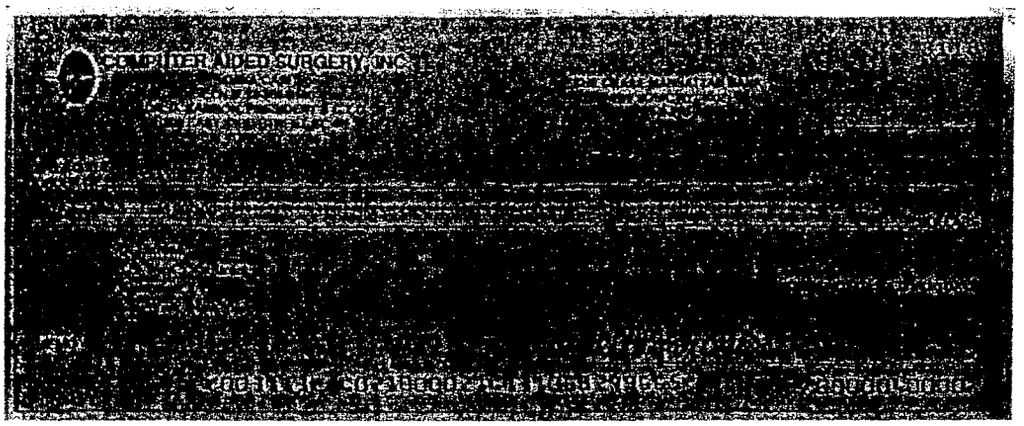
208171 118

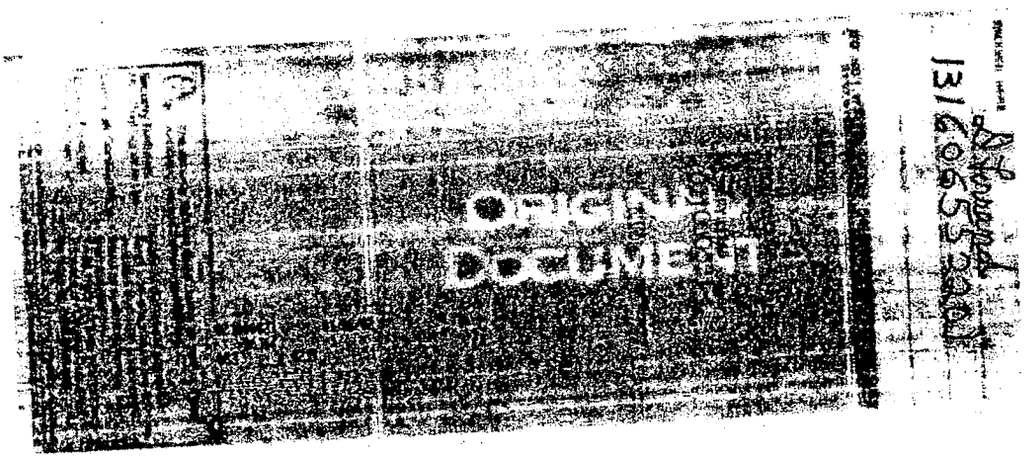
FOR DEPOSIT ONLY

PAY
6206659889

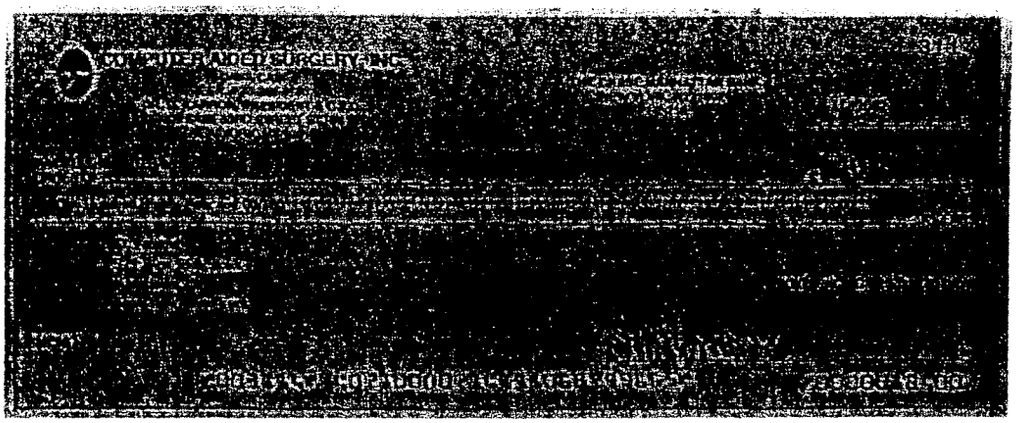
4100927645

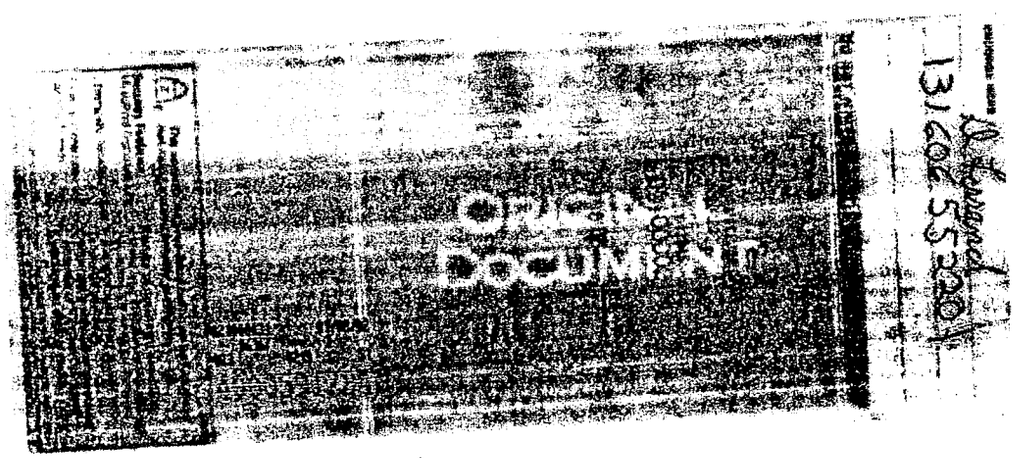
1/8/2002



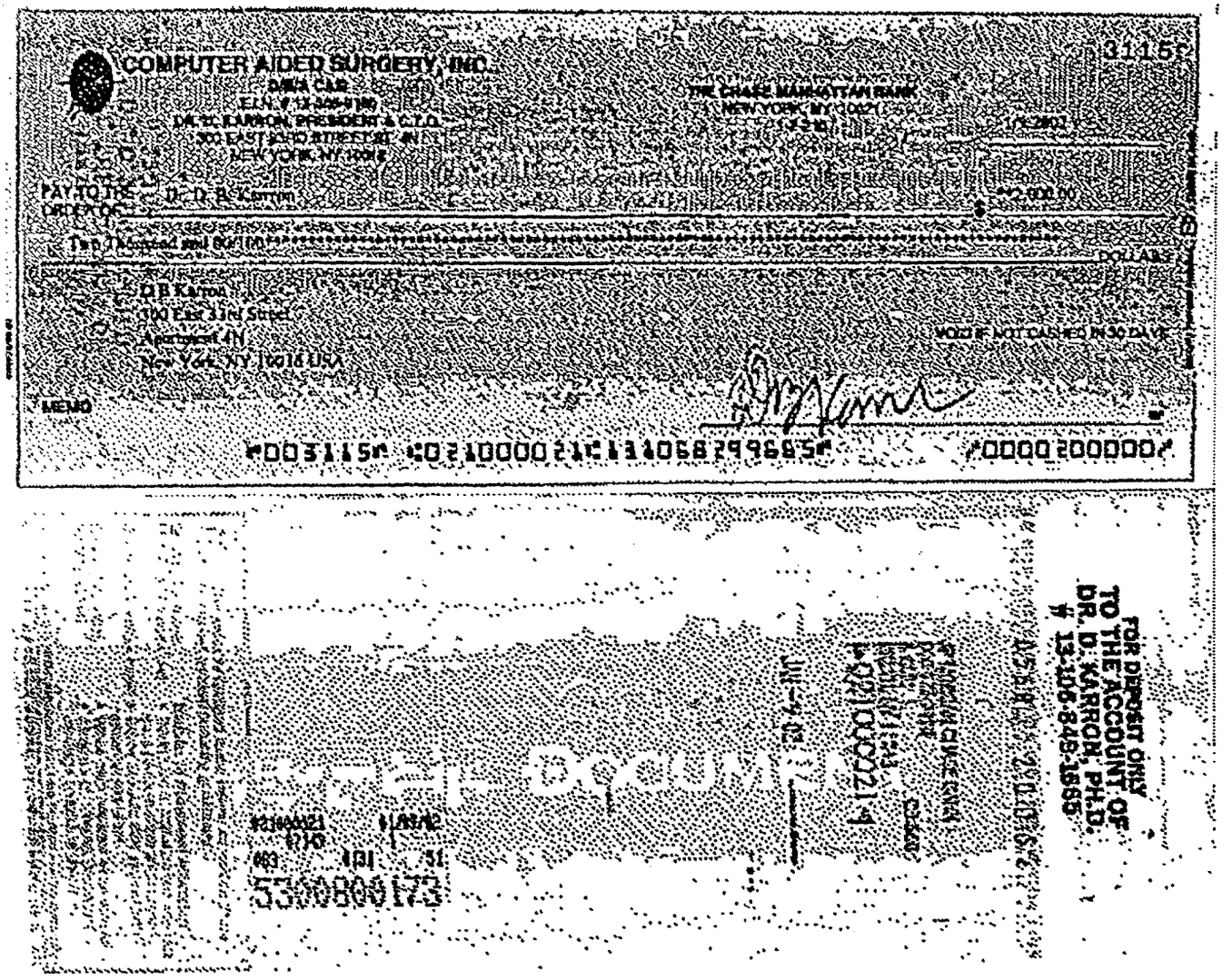


1/8/2002

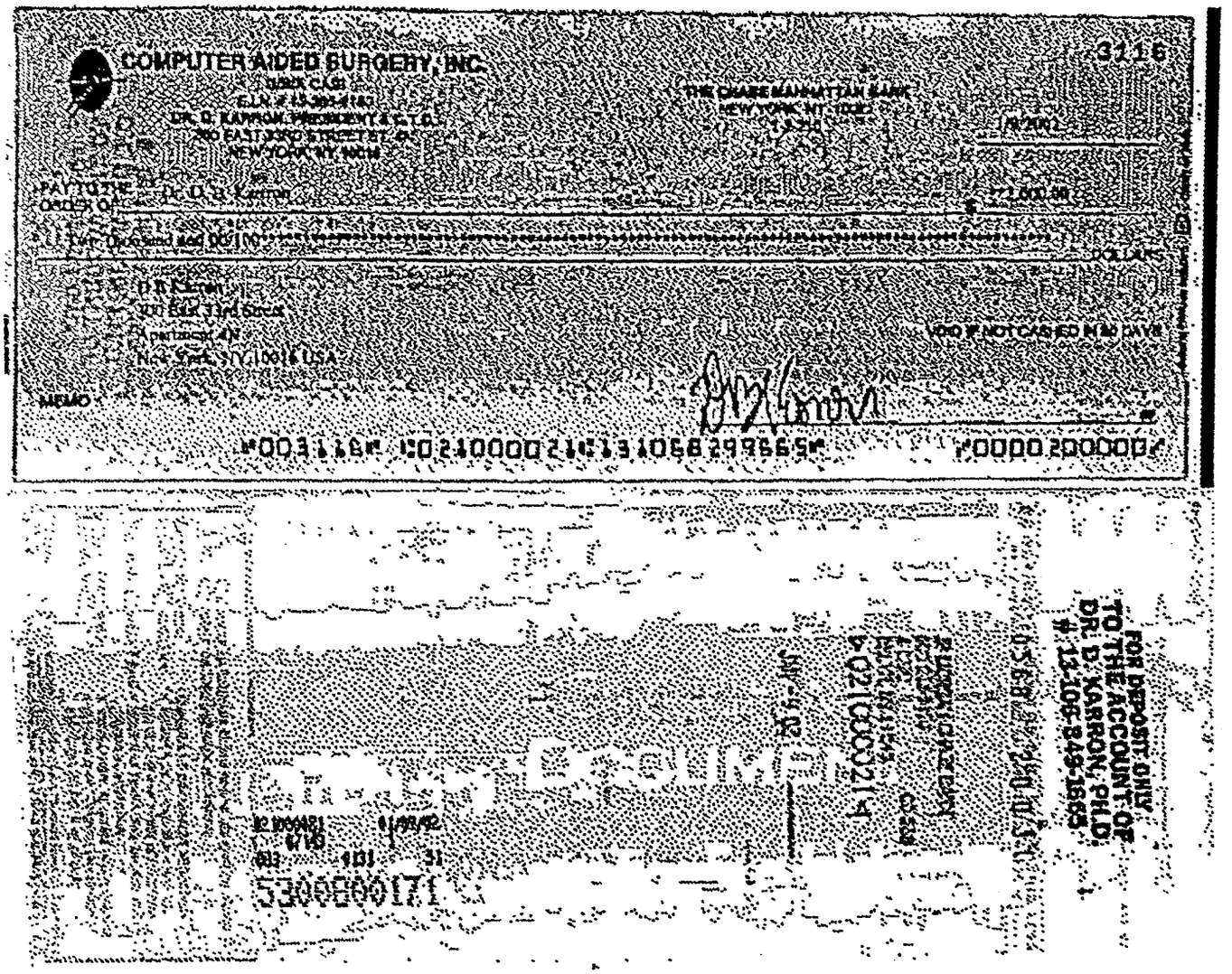




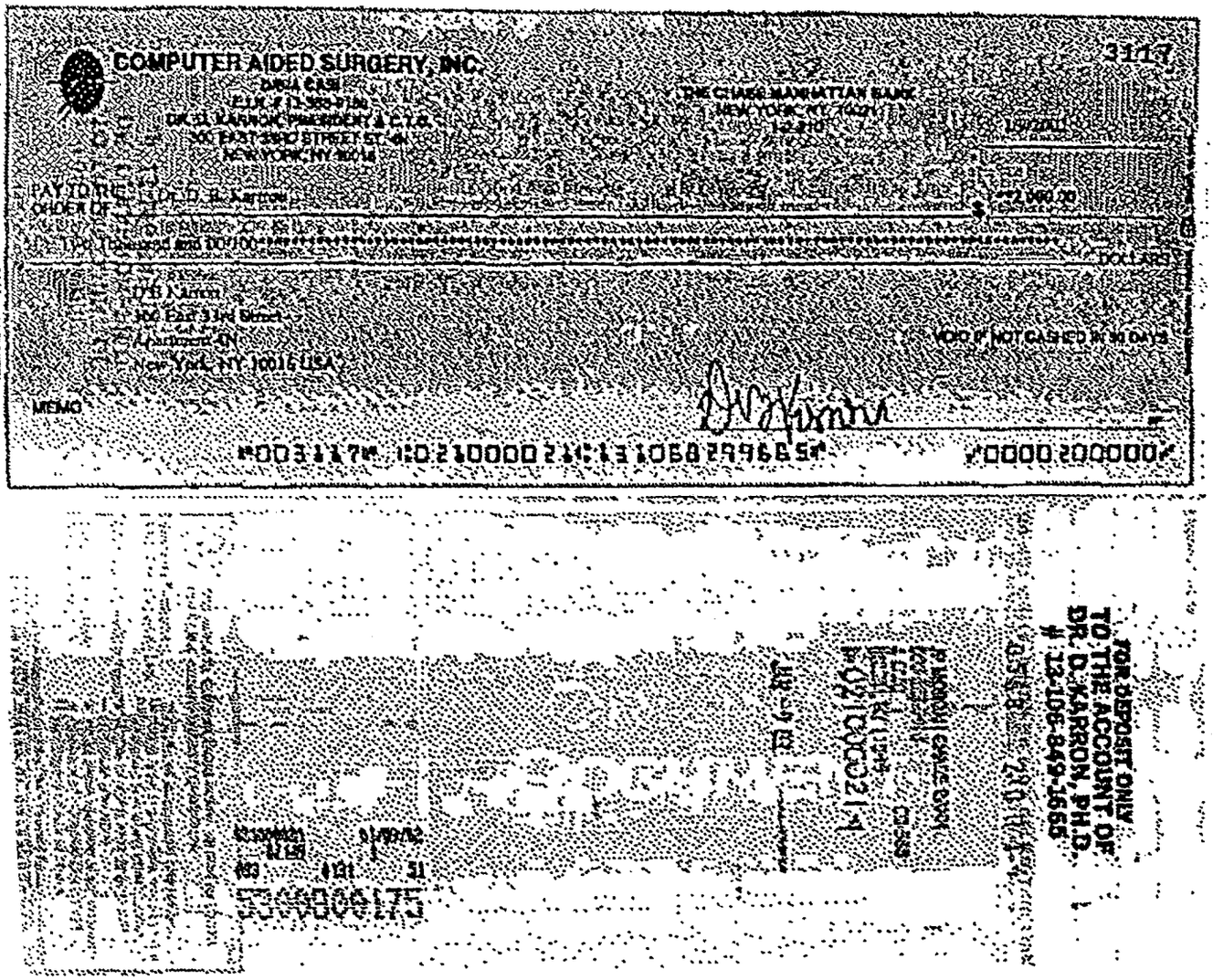
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800173 Posting date 09-JAN-02



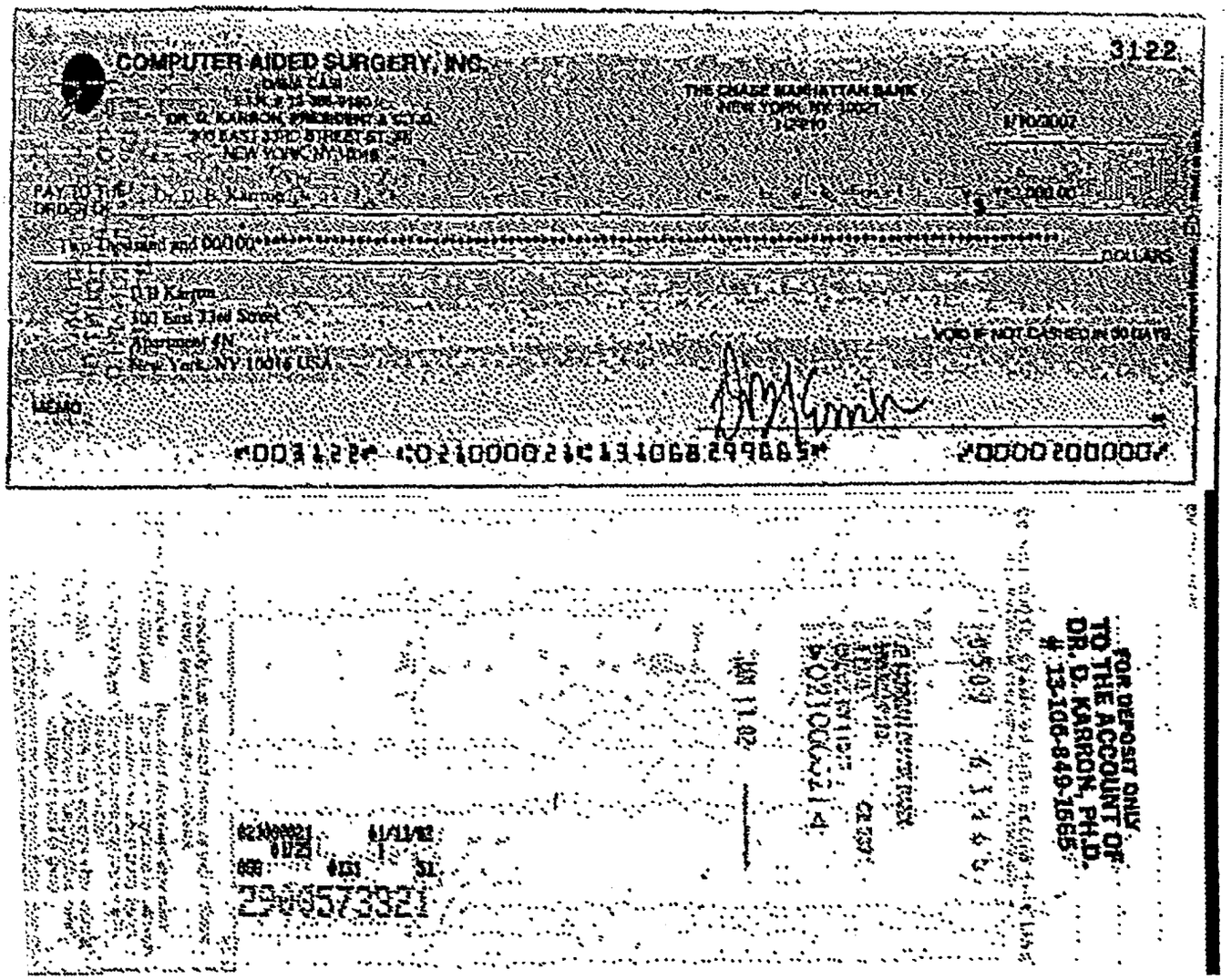
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800171 Posting date 09-JAN-02



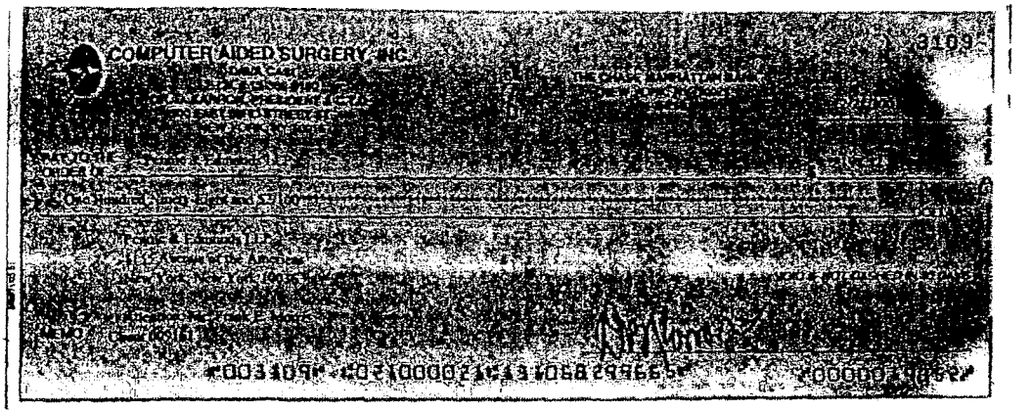
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800175 Posting date 09-JAN-02

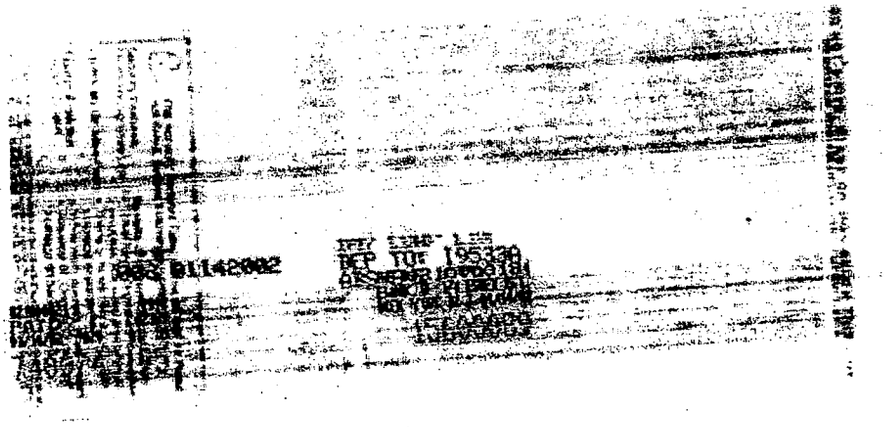


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029573321 Posting date 11-JAN-02

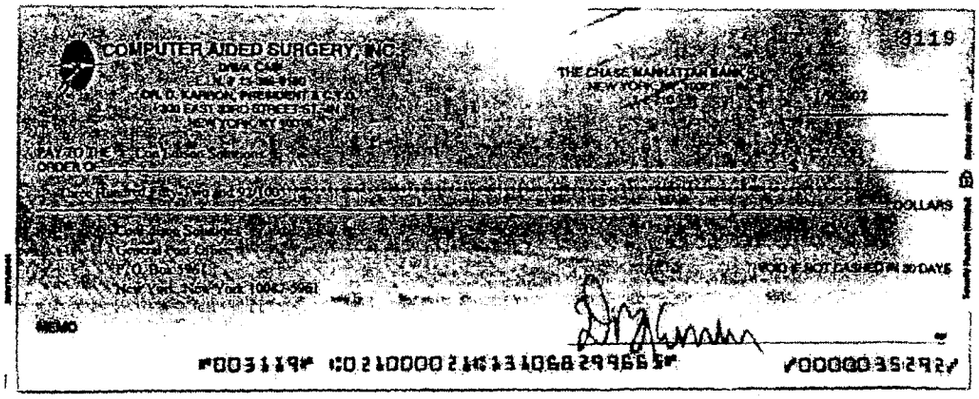


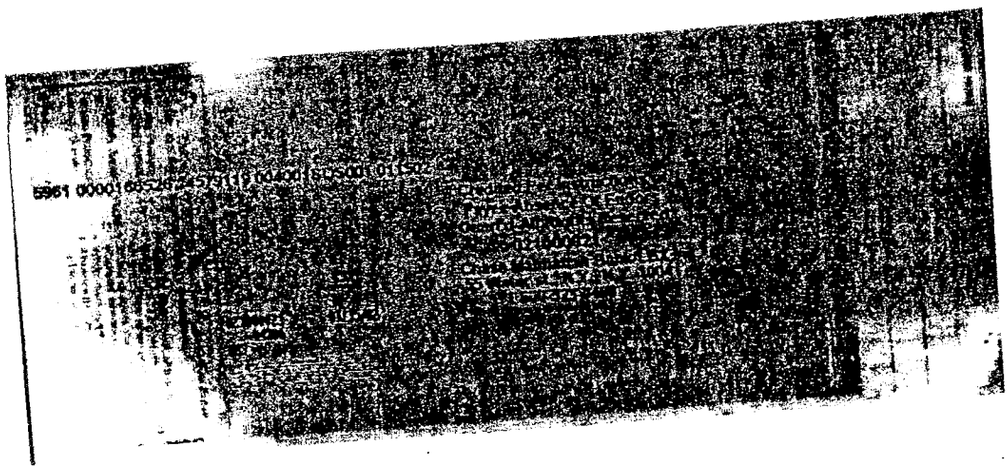
1/14/2002



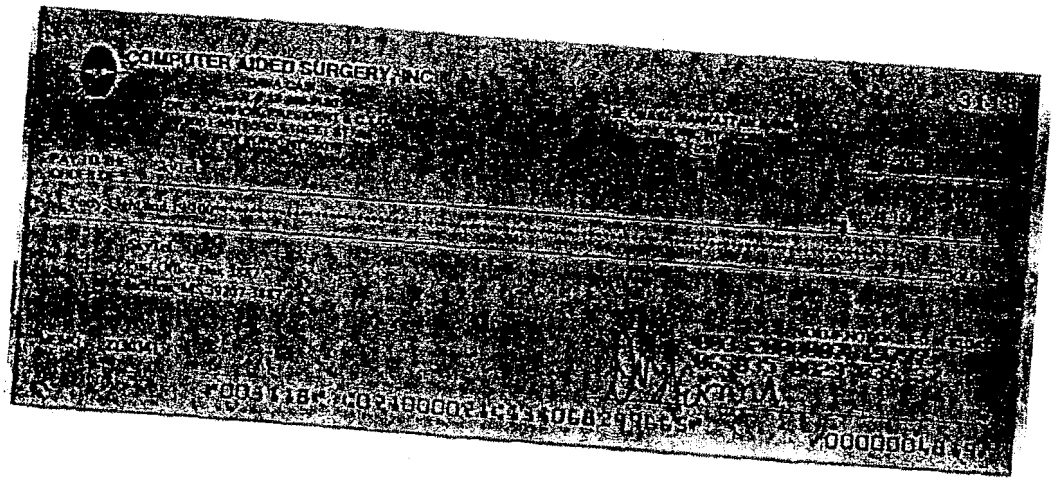


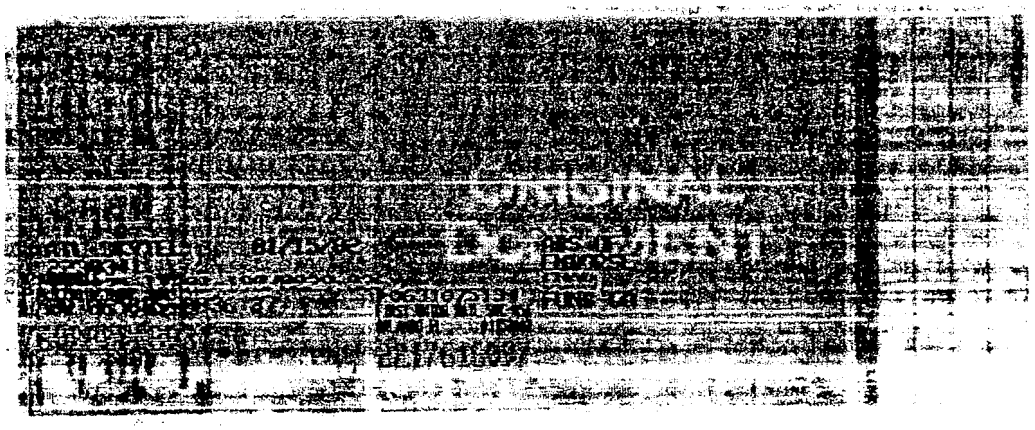
1/15/2002


COMPUTER AIDED SURGERY, INC.
3119
THE CHASE MANHATTAN BANK
DOLLARS
MEMO

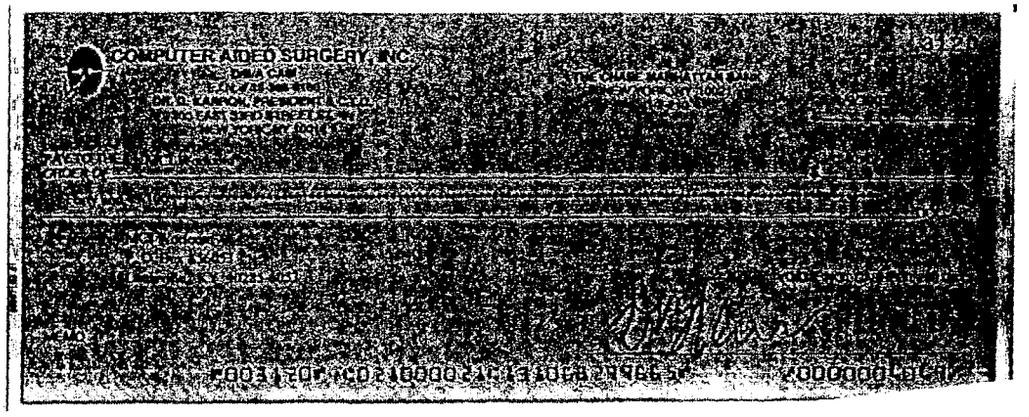


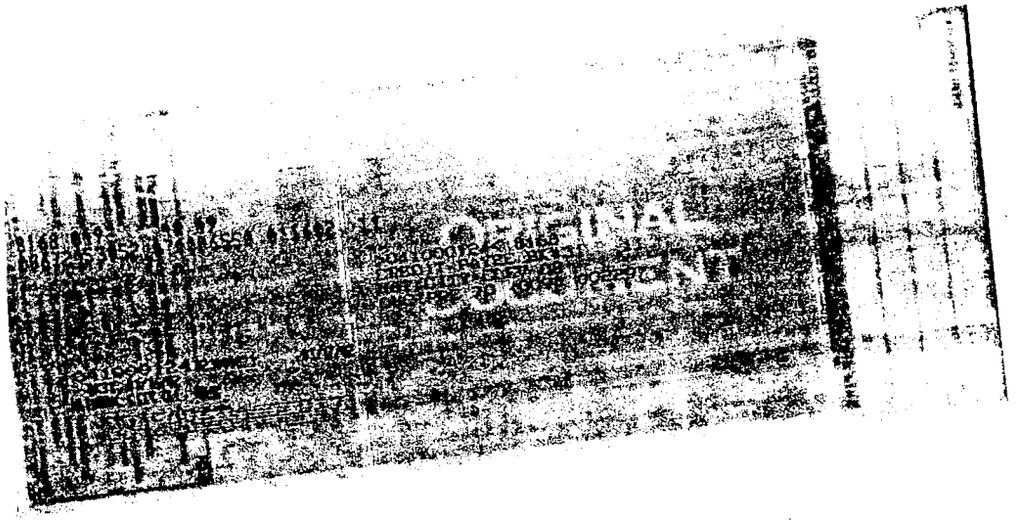
11/6/2002





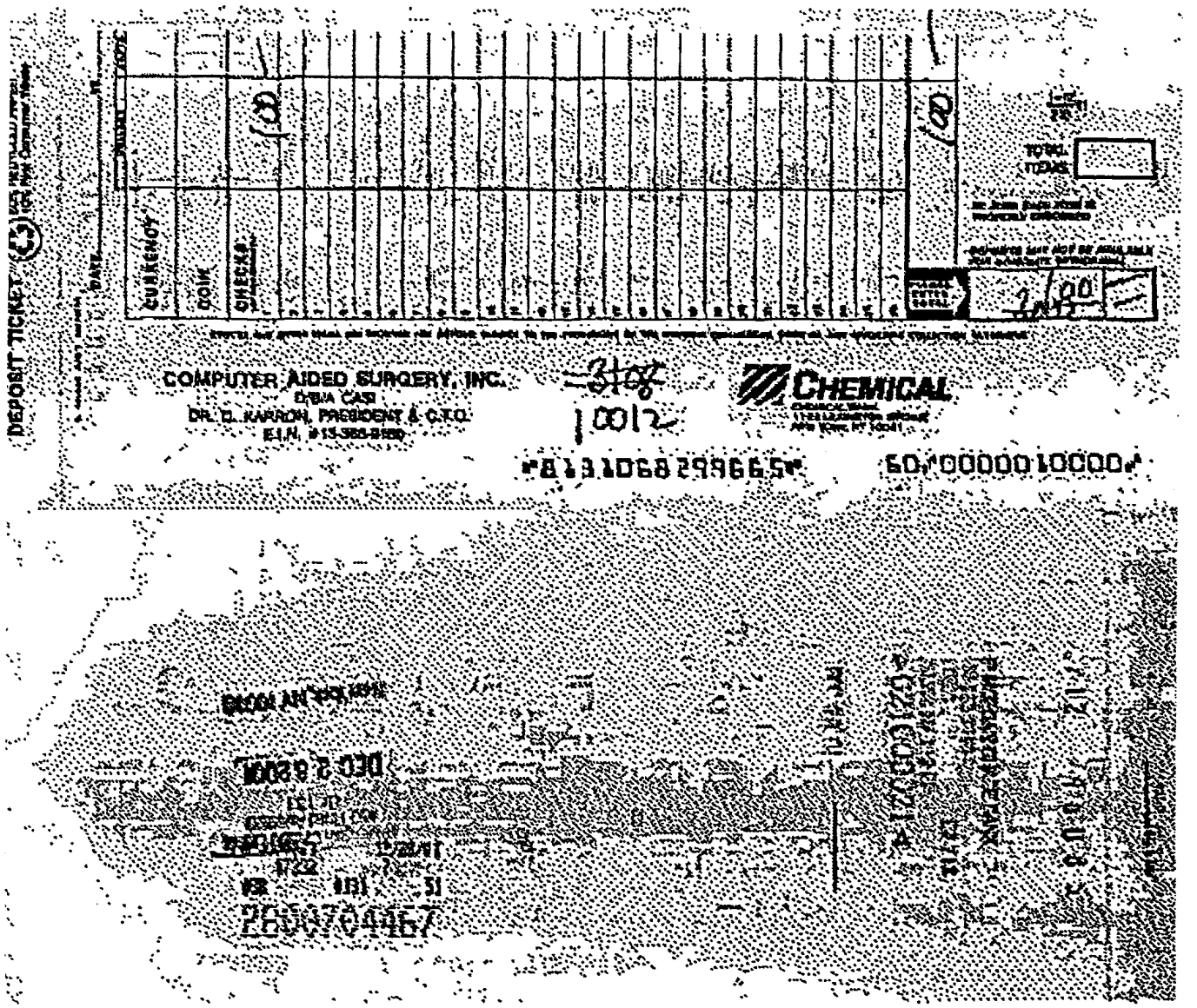
1/17/2002



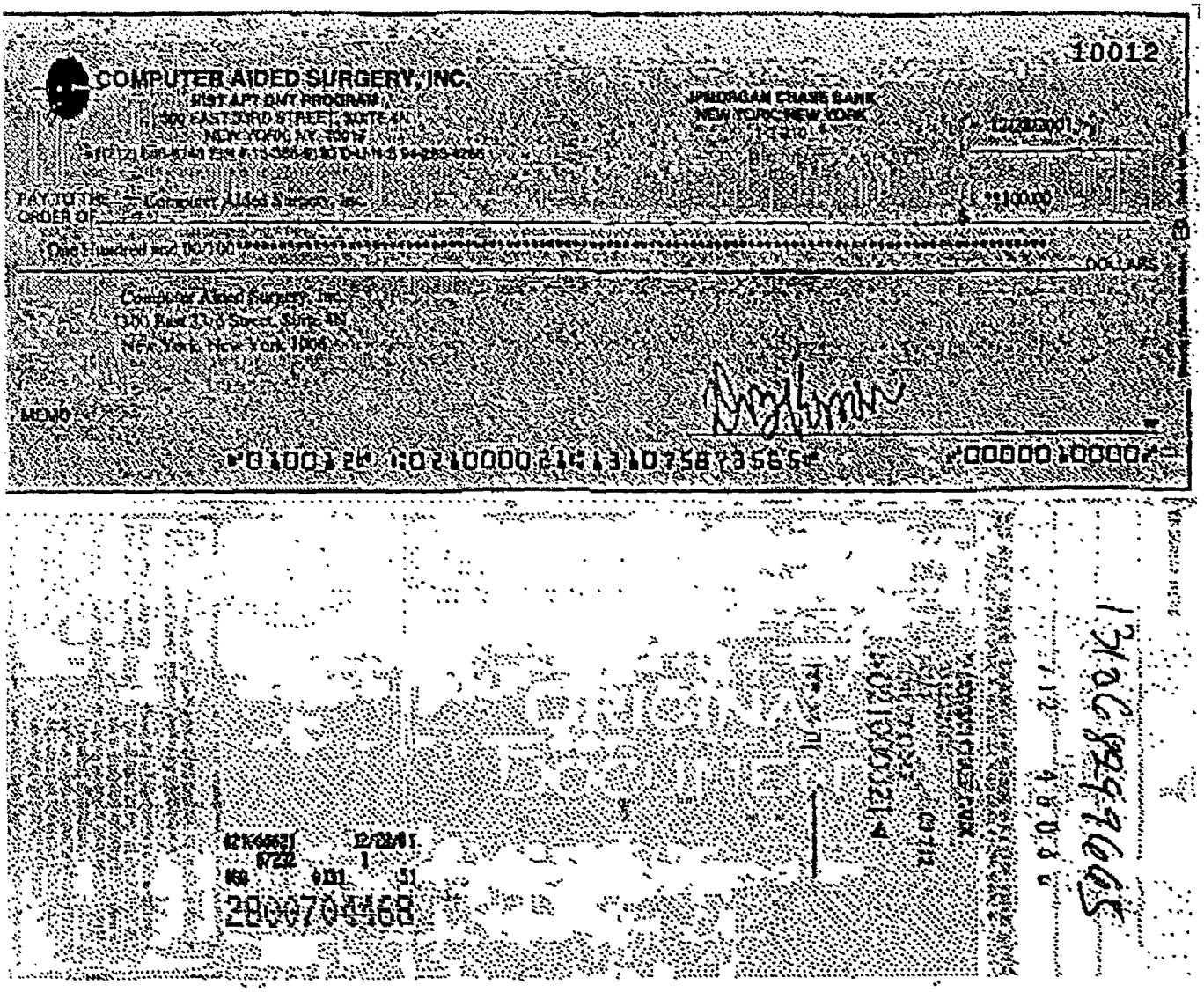


1942

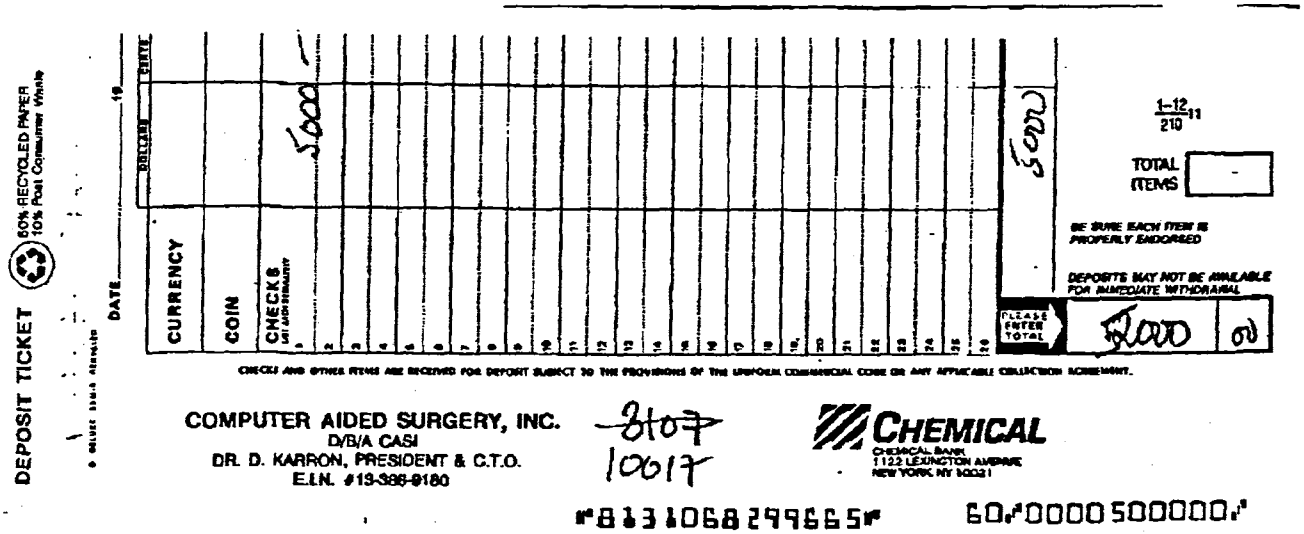
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704467 Posting date 28-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704468 Posting date 28-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0090491127 Posting date 28-DEC-01



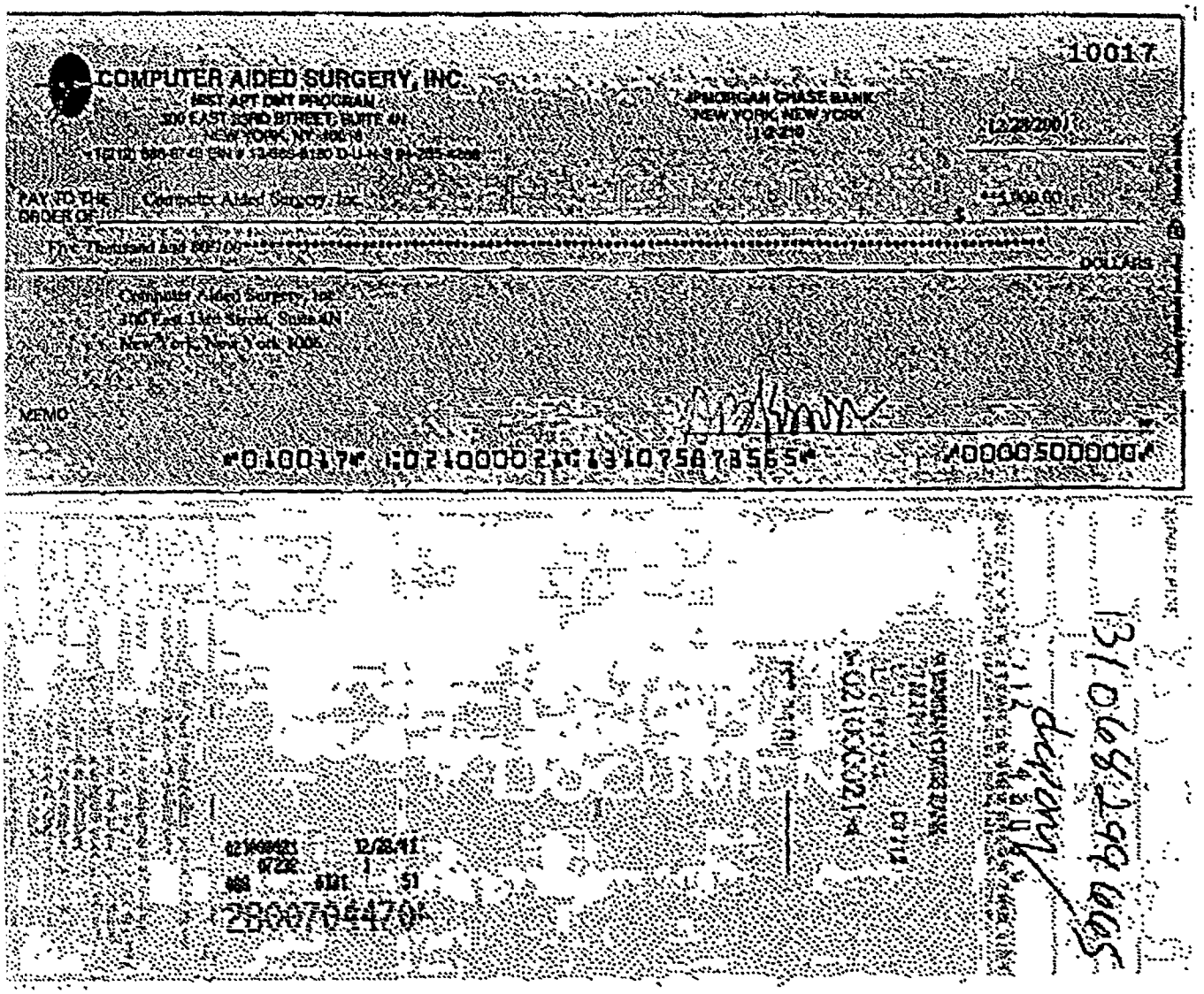
DEPOSIT TICKET

50% RECYCLED PAPER 10% Post Consumer Waste

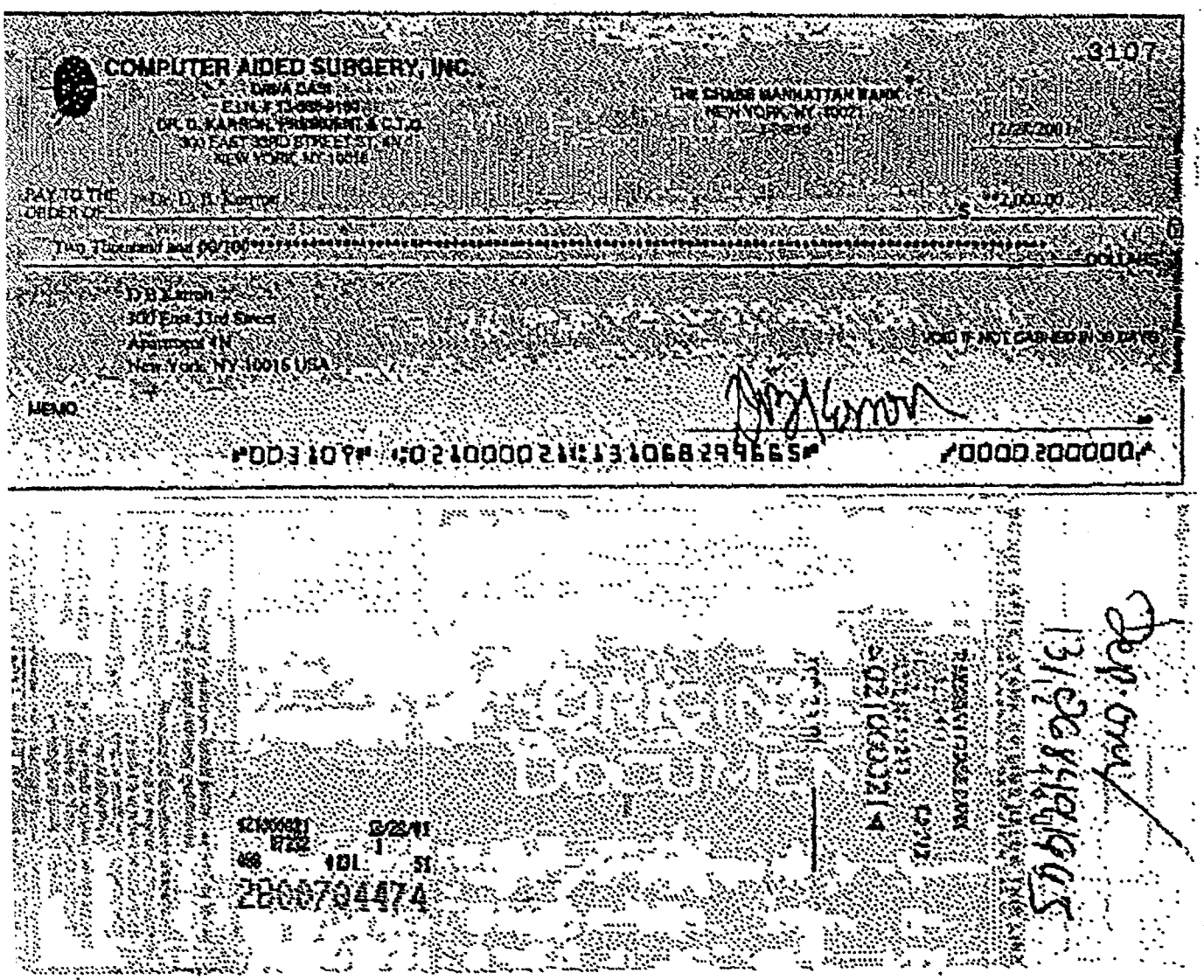
DATE _____ 19

	DOLLARS	CENTS
CURRENCY		
COIN		
CHECKS (LIST SEPARATELY)	5000	1

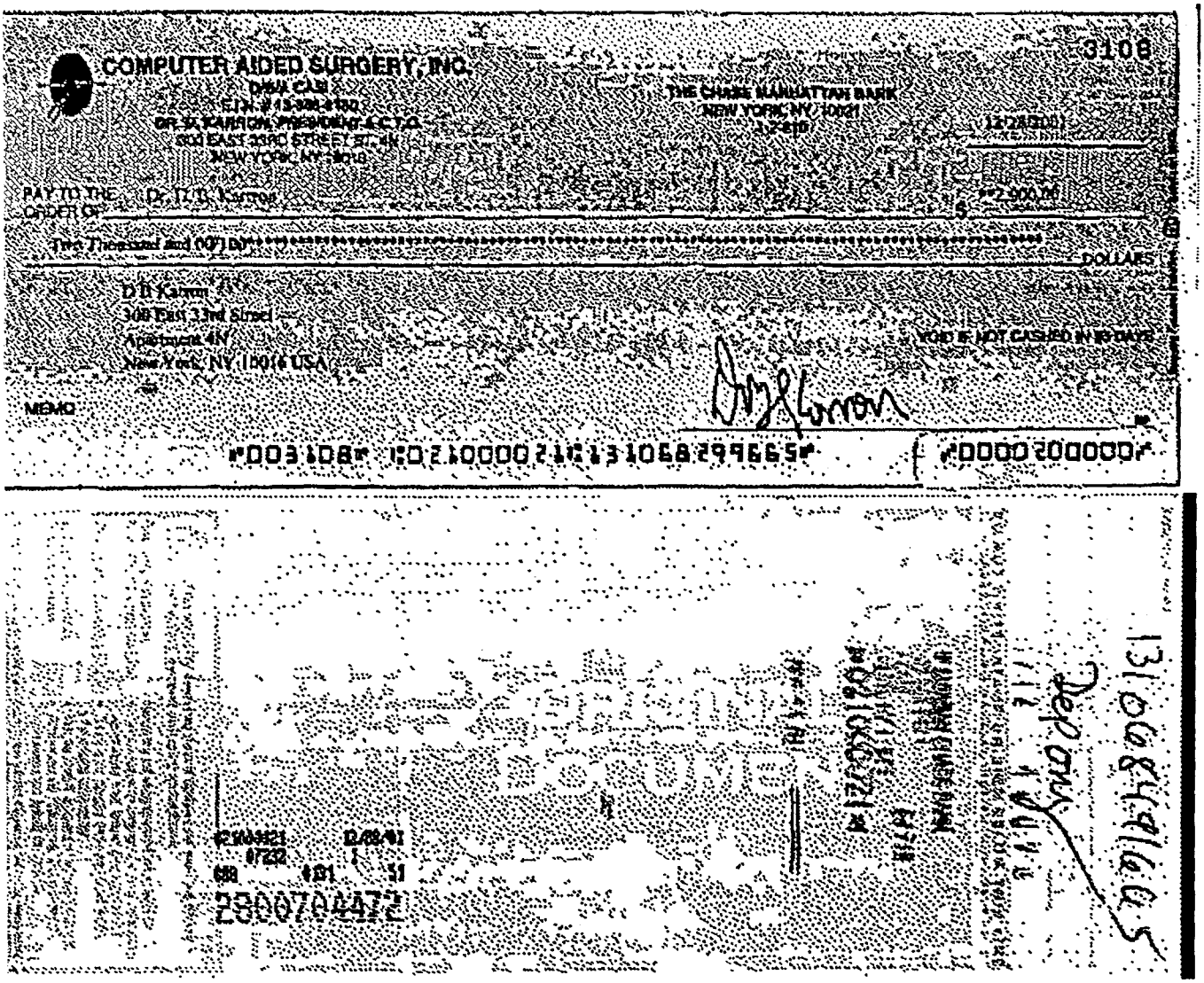
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704470 Posting date 28-DEC-01



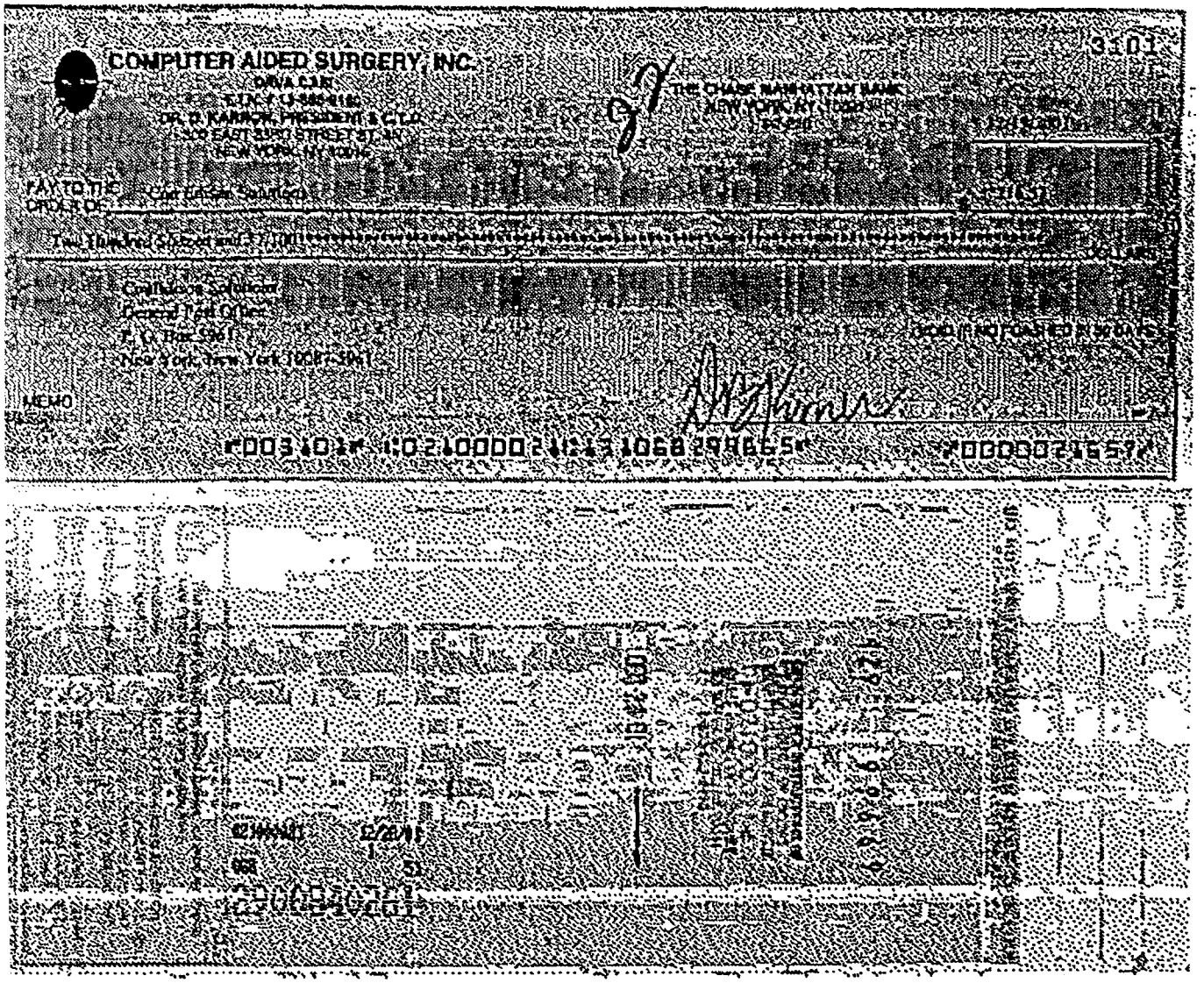
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704474 Posting date 28-DEC-01



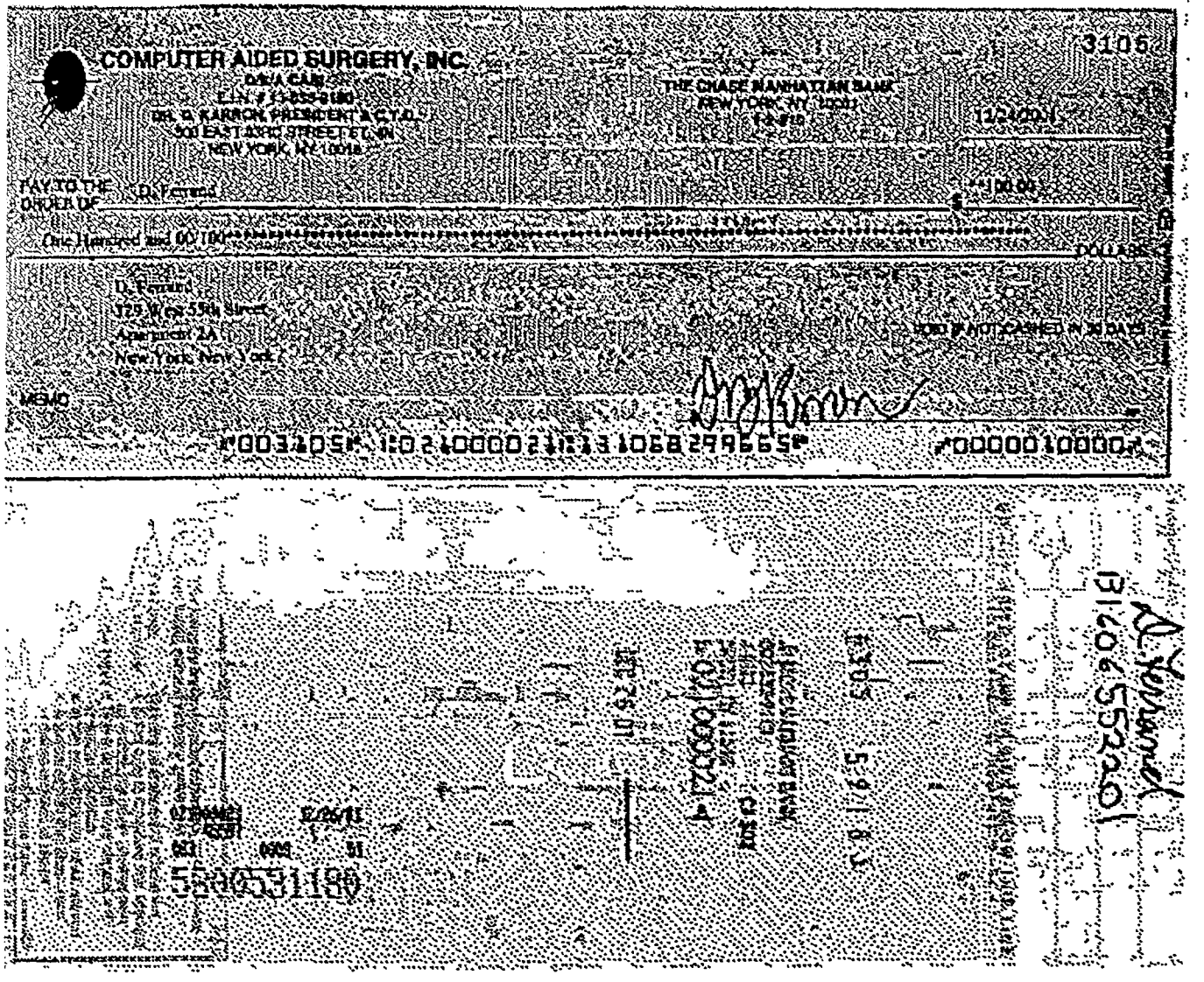
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028704472 Posting date 28-DEC-01



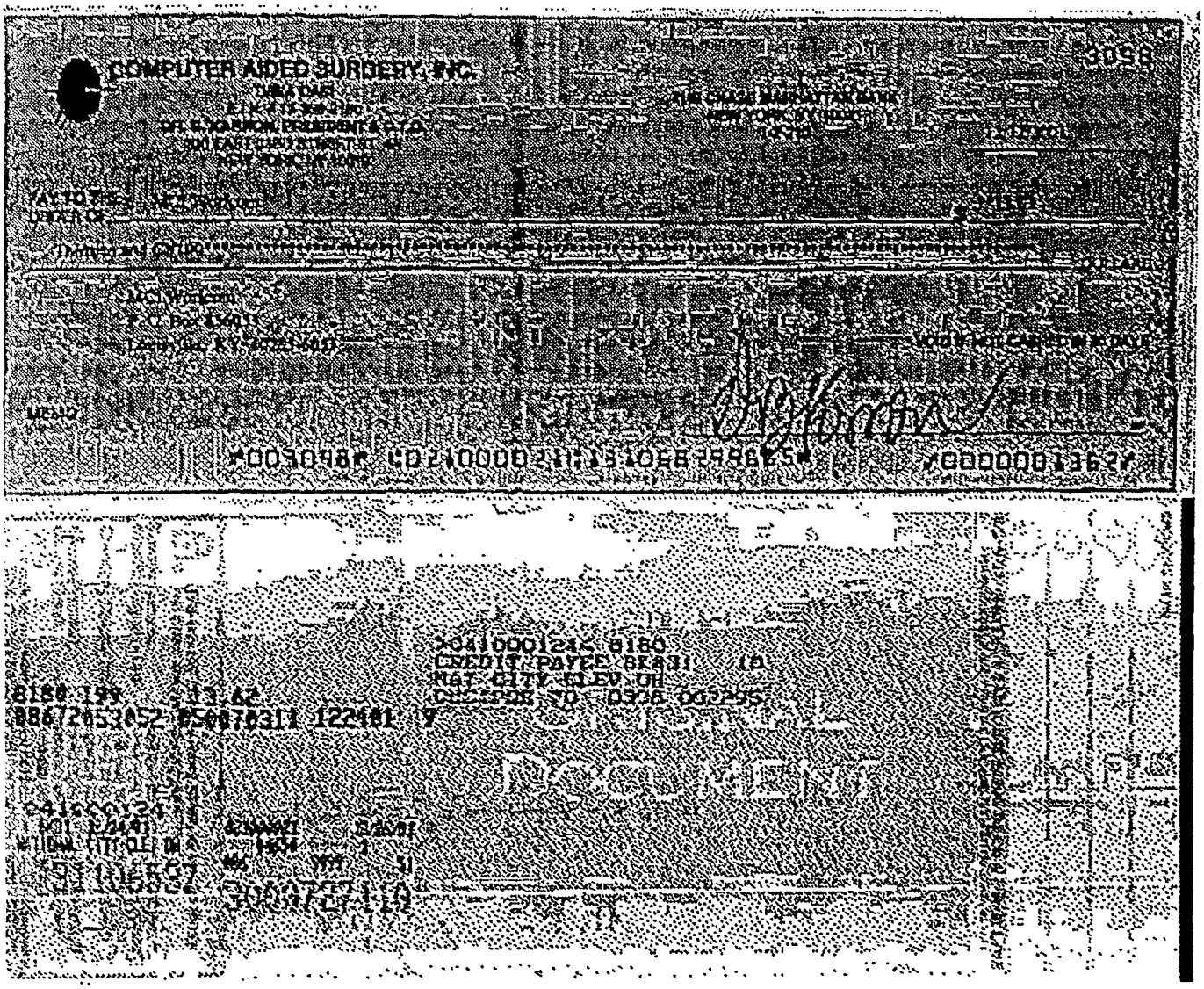
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029840261 Posting date 28-DEC-01



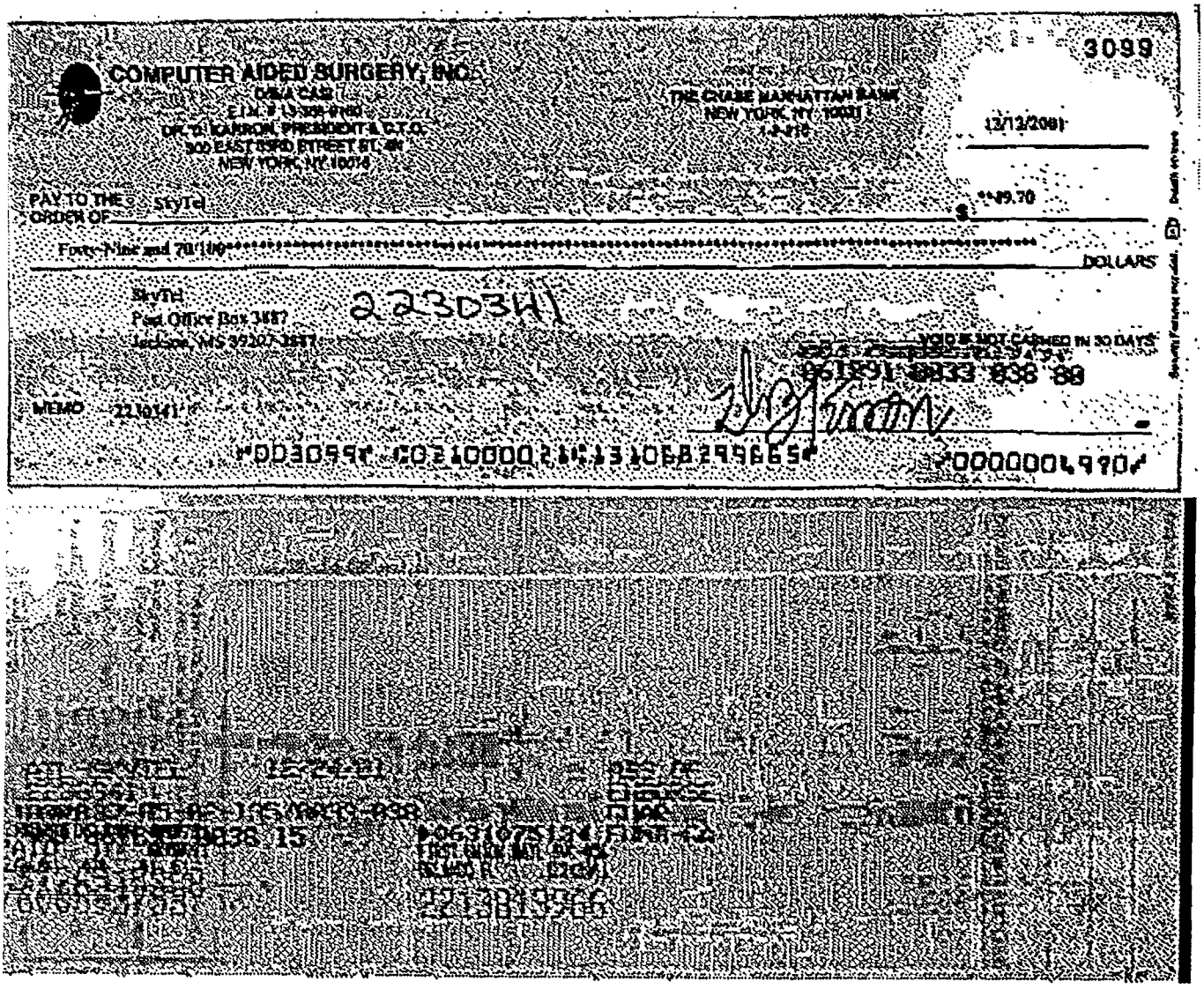
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053531180 Posting date 26-DEC-01



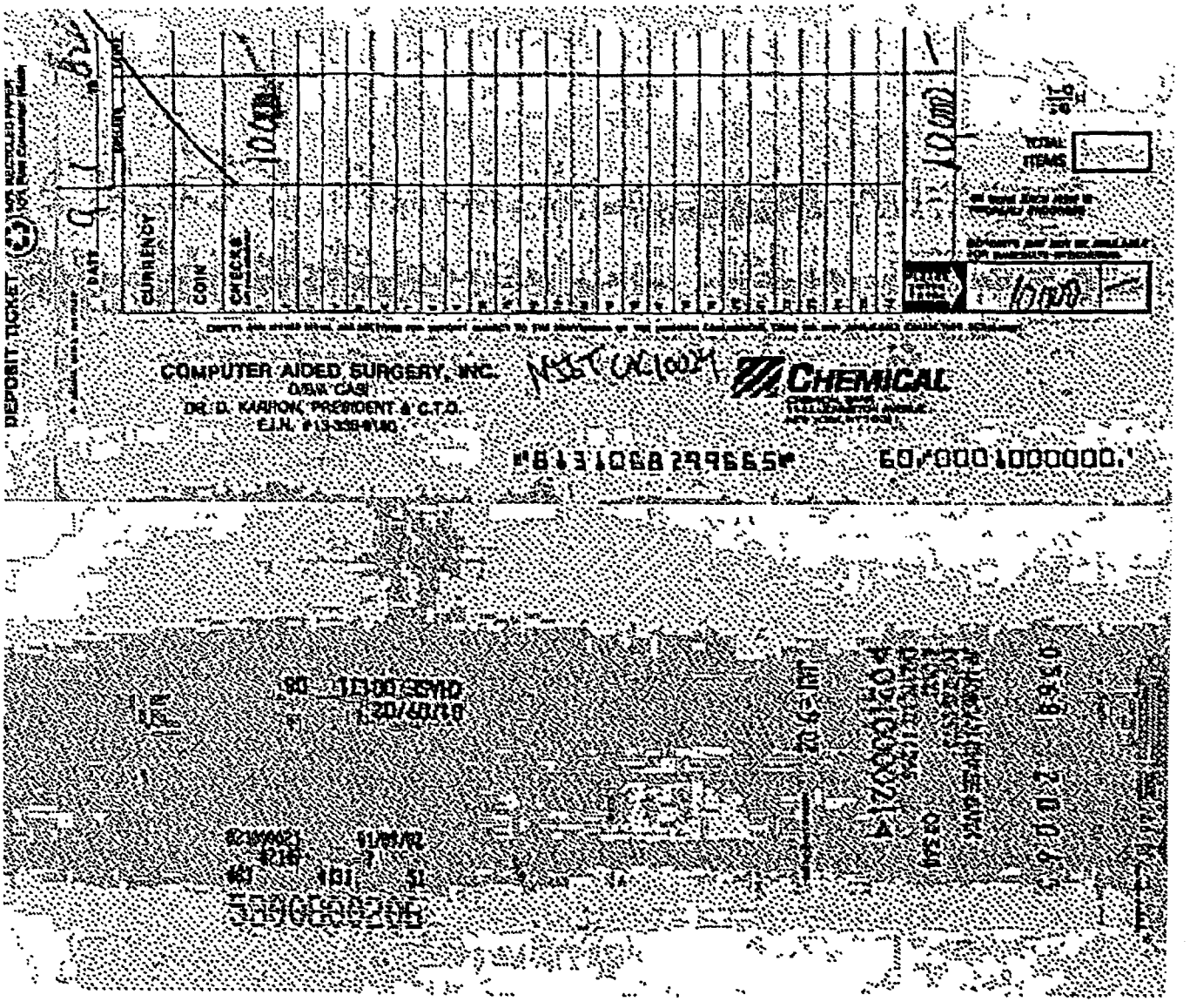
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030727110 Posting date 26-DEC-01



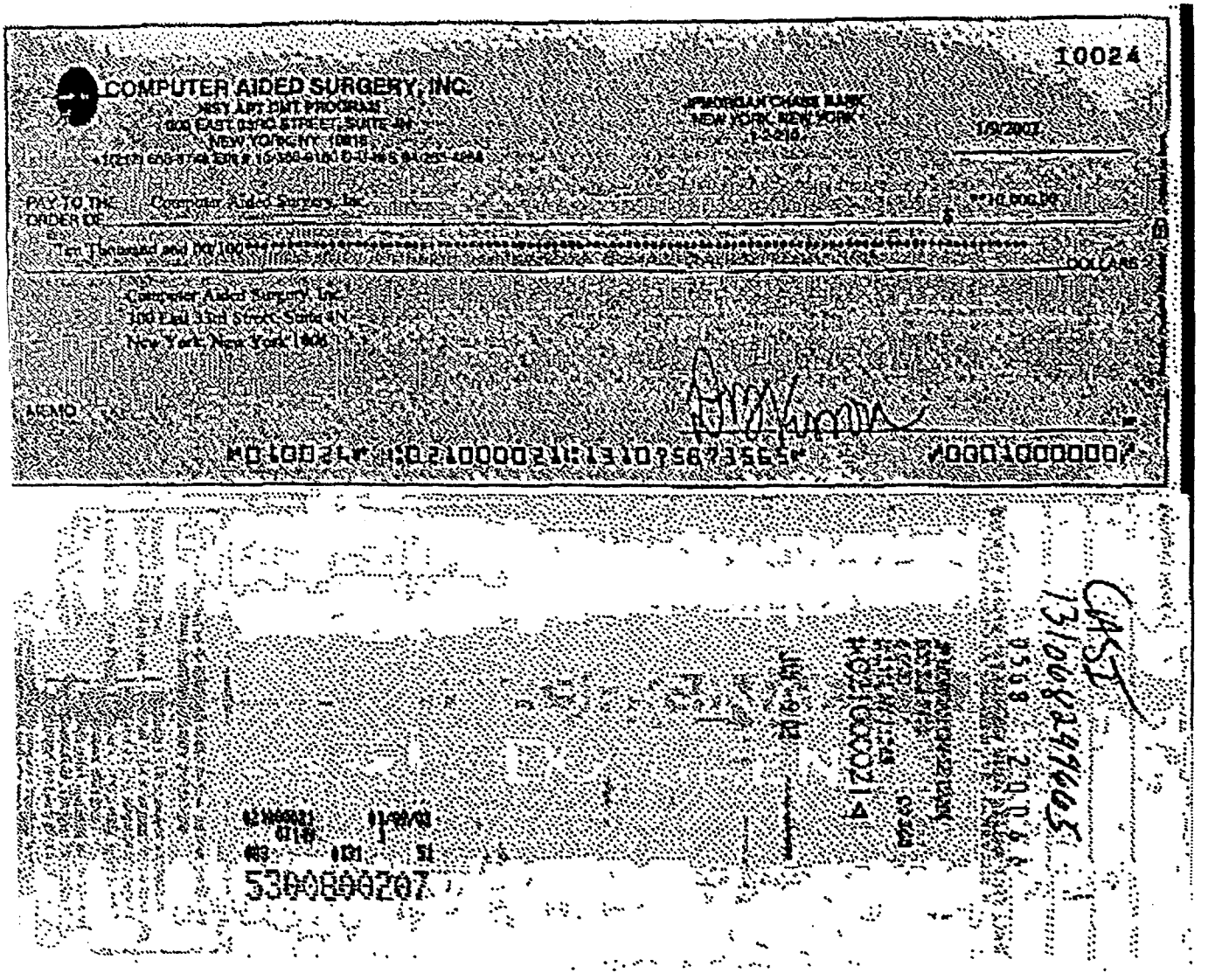
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076593753 Posting date 26-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053800206 Posting date 09-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053800207 Posting date 09-JAN-02



December 22 - January 23, 2001

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 19

Important Information

Your combined Business Banking balances in December totaled $705.38.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		388.21
Deposits and Credits	4	11,345.18
Withdrawals and Debits	4	969.90
Checks Paid	19	9,979.84
Ending Balance		**783.65**

Deposits and Credits

Date	Description	Amount
01/02	Deposit	4,997.50
01/02	Deposit	1,100.00
01/17	Deposit	250.18
01/22	Deposit	4,997.50
Total		**11,345.18**

Withdrawals and Debits

Date	Description	Amount
01/02	Chase Sbfs Line Payment 010201 71092305018921	826.10
01/02	Analysis Fee For The Month Of December	23.80
01/03	Insufficient Funds Service Fee	90.00
01/22	Insufficient Funds Service Fee	30.00
Total		**969.90**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2804	12/26	20.90	2816*	01/03	300.00	2823	01/17	160.00
2806*	01/03	85.58	2817	01/03	1,100.00	2826*	01/18	10.00
2807	12/22	61.12	2818	01/09	441.79	2827	01/22	4,000.00
2810*	01/03	455.54	2819	01/03	300.00	2829*	01/22	100.00
2811	01/17	56.77	2820	01/03	1,000.00	2831*	01/23	1,000.00
2812	01/18	49.95	2821	01/05	600.00			
2813	01/08	223.06	2822	01/23	15.13			

Total (19 checks) **9,979.84**

** indicates gap in check sequence*

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

COMPUTER AIDED SURGERY INC

131-0682996-65 *(continued)*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
12/22	327.09	01/05	1,622.67	01/18	931.28
12/26	306.19	01/08	1,399.61	01/22	1,798.78
01/02	5,553.79	01/09	957.82	01/23	783.65
01/03	2,222.67	01/17	991.23		

Analysis Fee Explanation

An Analysis Fee of $ 23.80 was charged to your account on 01/02 based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s): 131-0682996-65

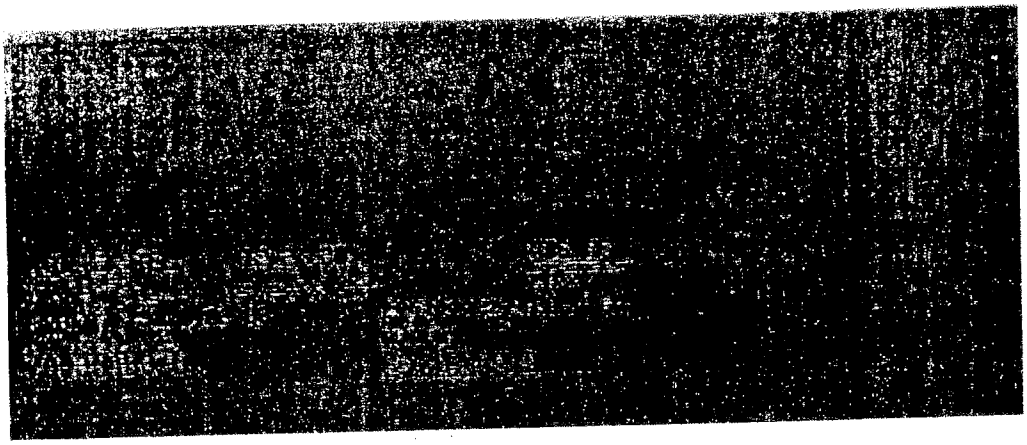
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Deposit Ticket	1	$ 0.20	0.20	Check Deposited	3	$ 0.20	0.60
ATM/Qui Dep Tkt	2	$ 0.20	0.40	Check Paid	8	$ 0.20	1.60

Total Itemized Service Charges	2.80
Monthly Maintenance Charge	21.00
Analysis Fee for December	**23.80**

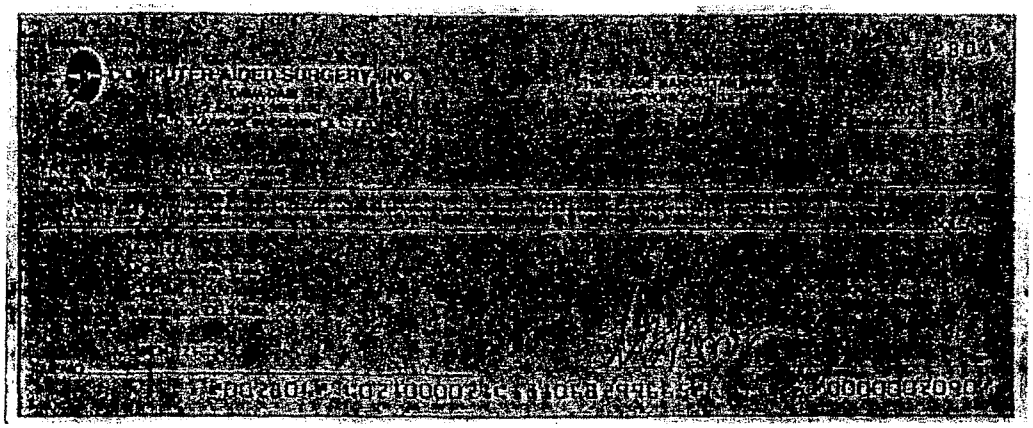
With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

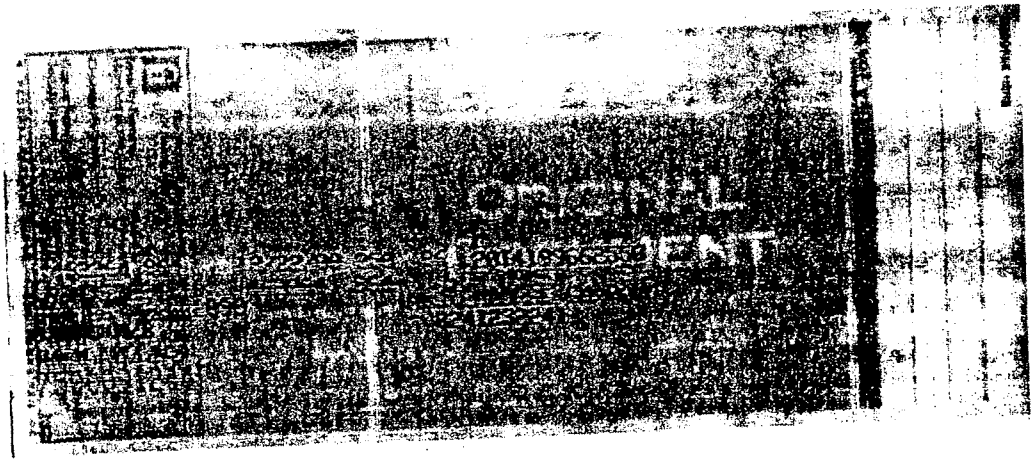
12/22/2005



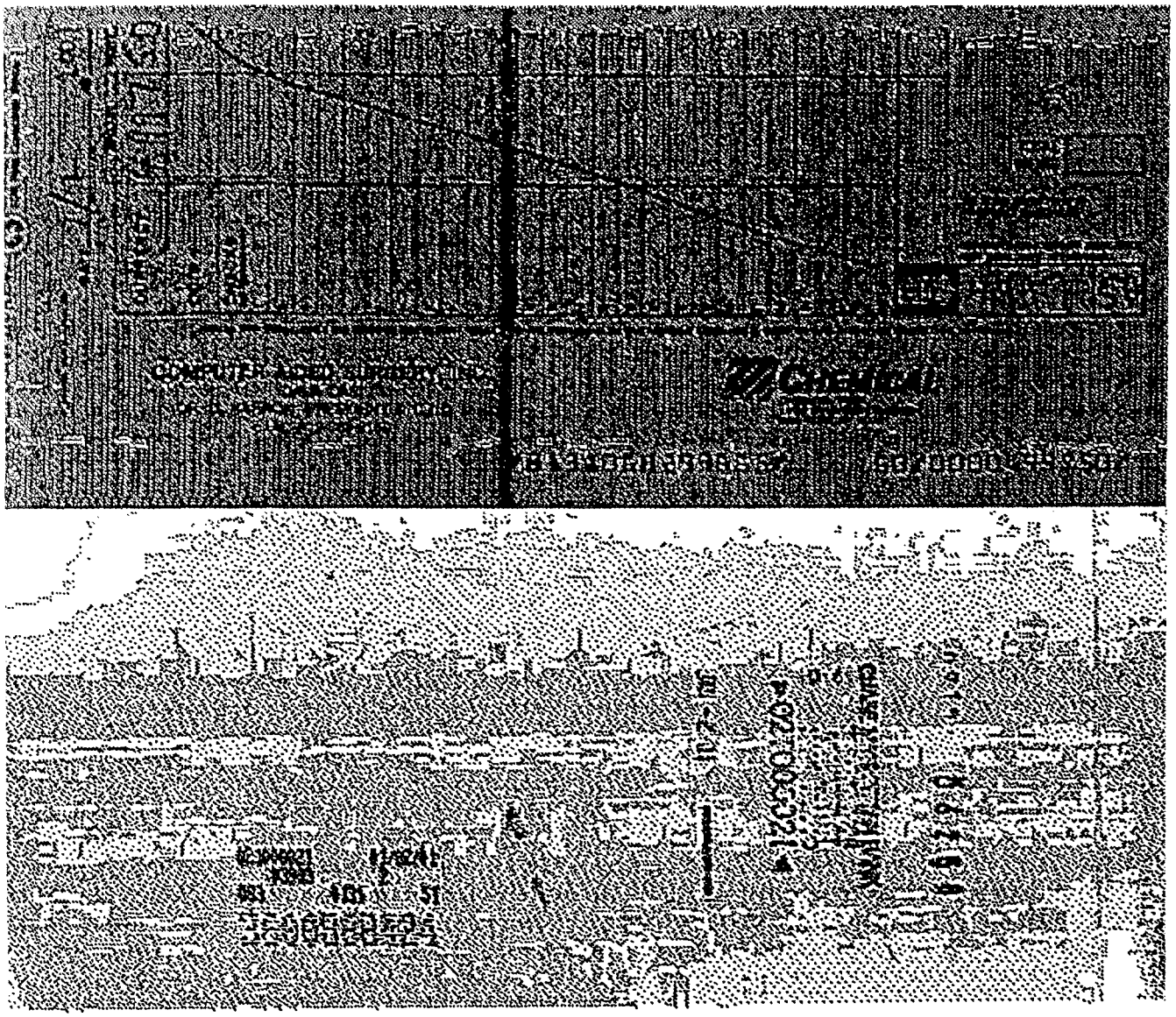
1957

12/26/2002

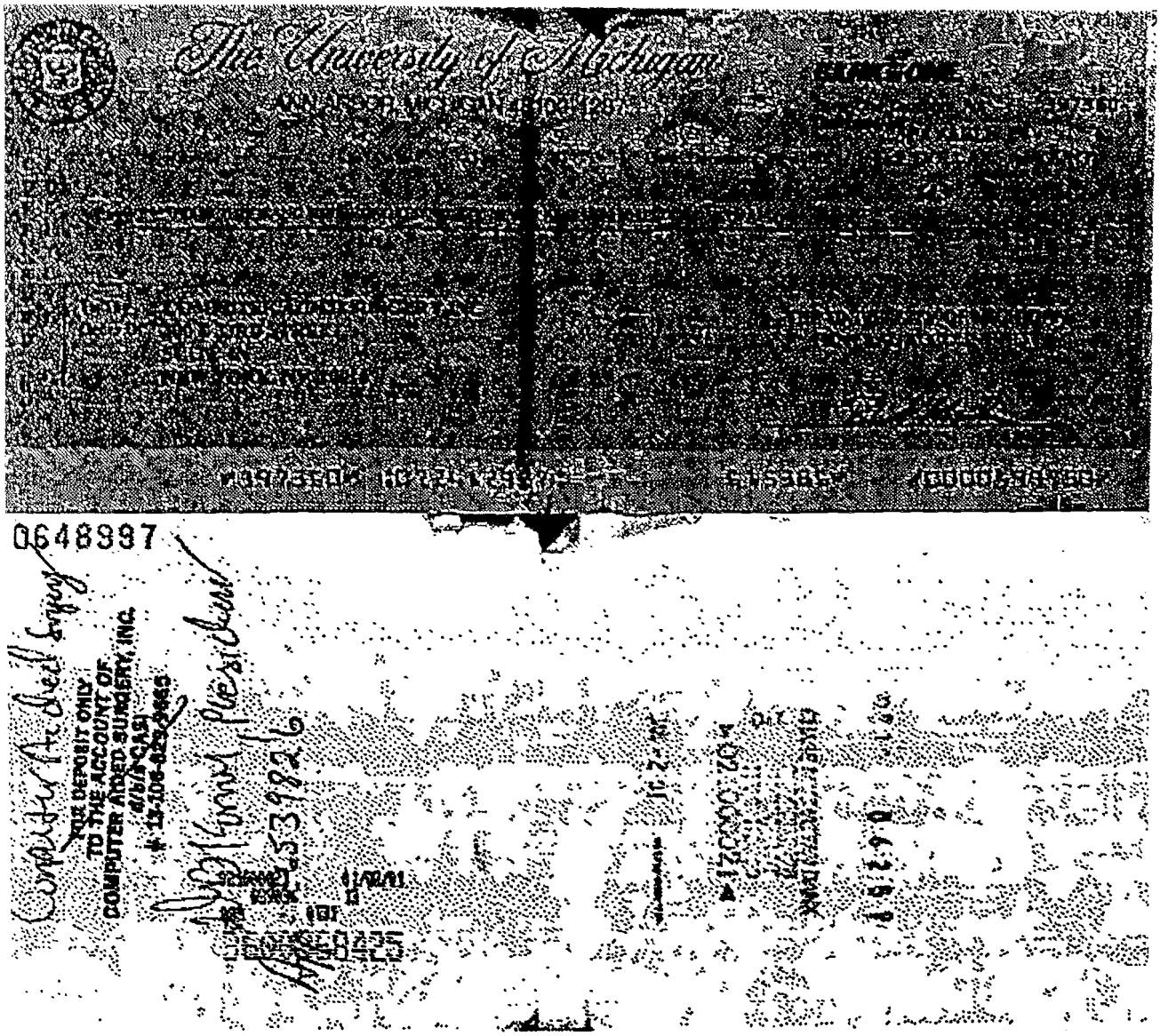




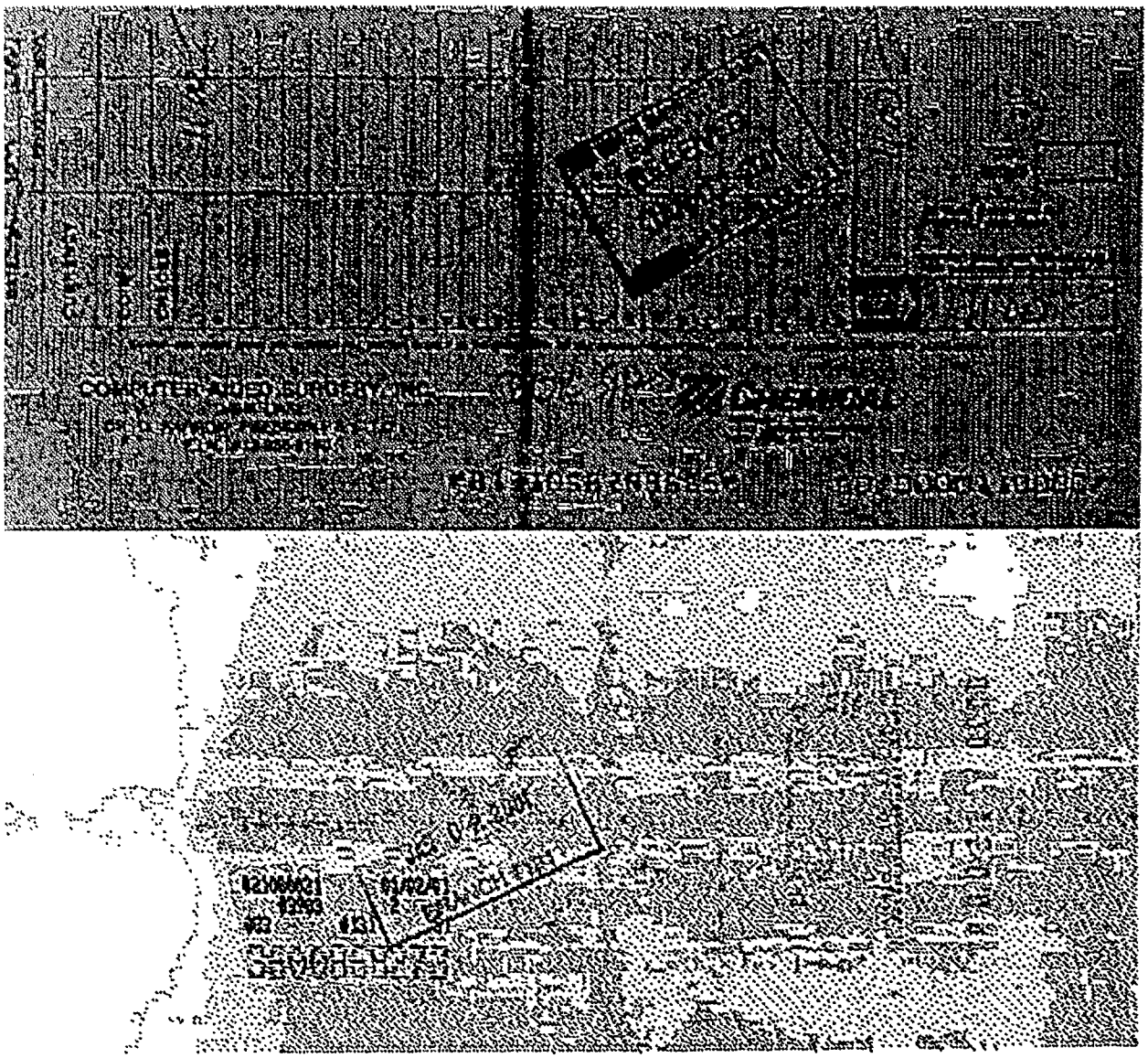
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036868424 Posting date 02-JAN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036868425 Posting date 02-JAN-01

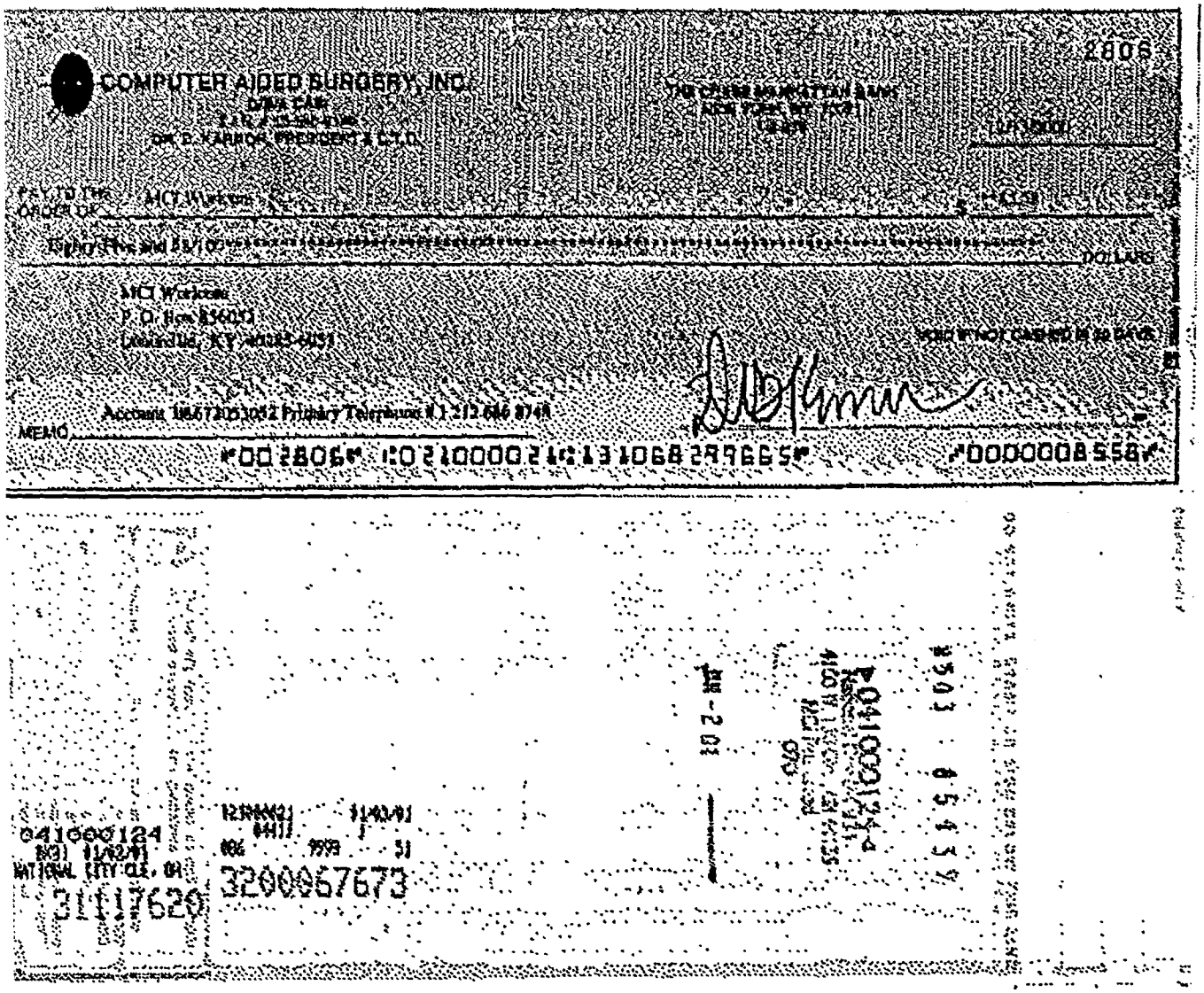


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036868273 Posting date 02-JAN-01

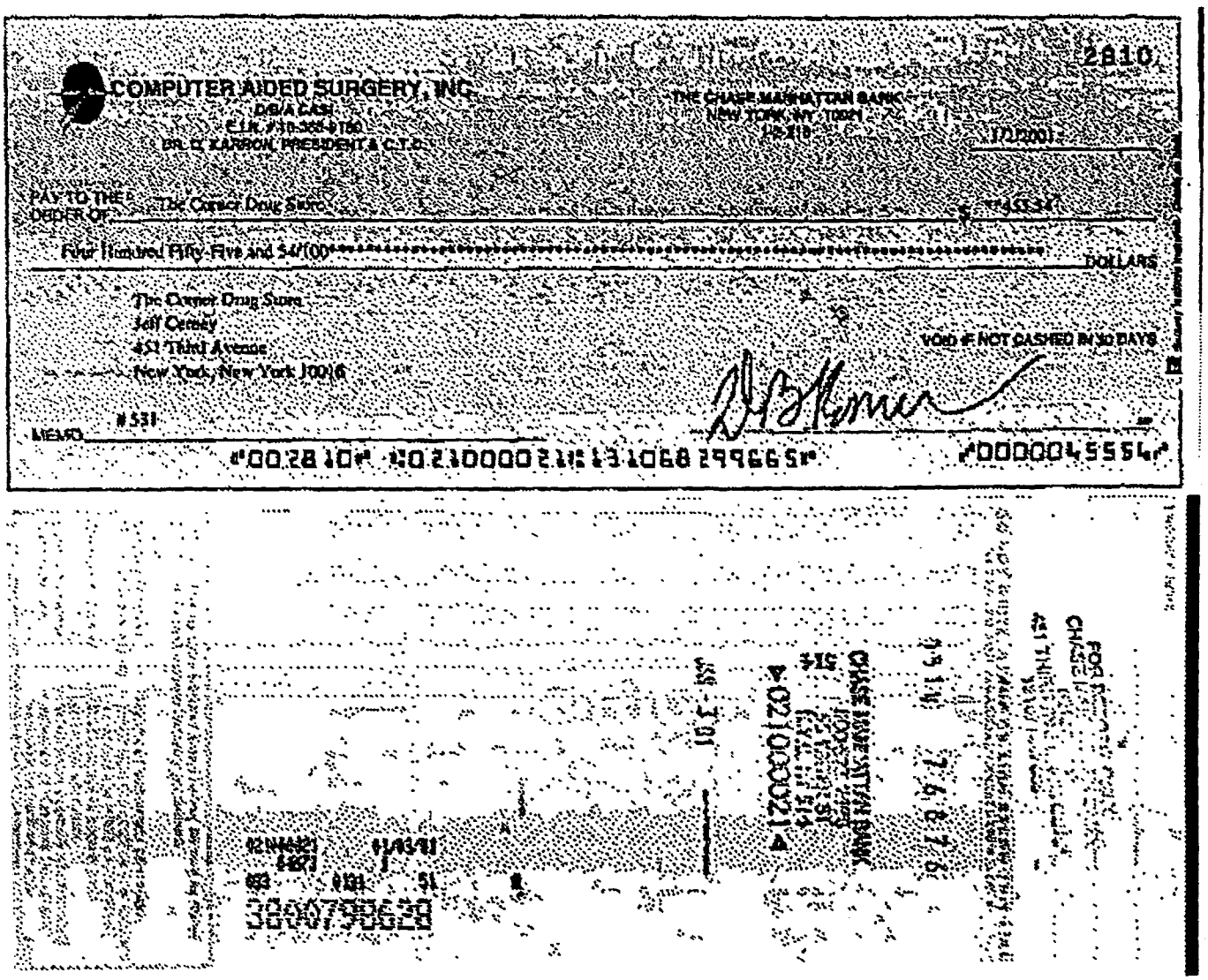


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036868274 Posting date 02-JAN-01

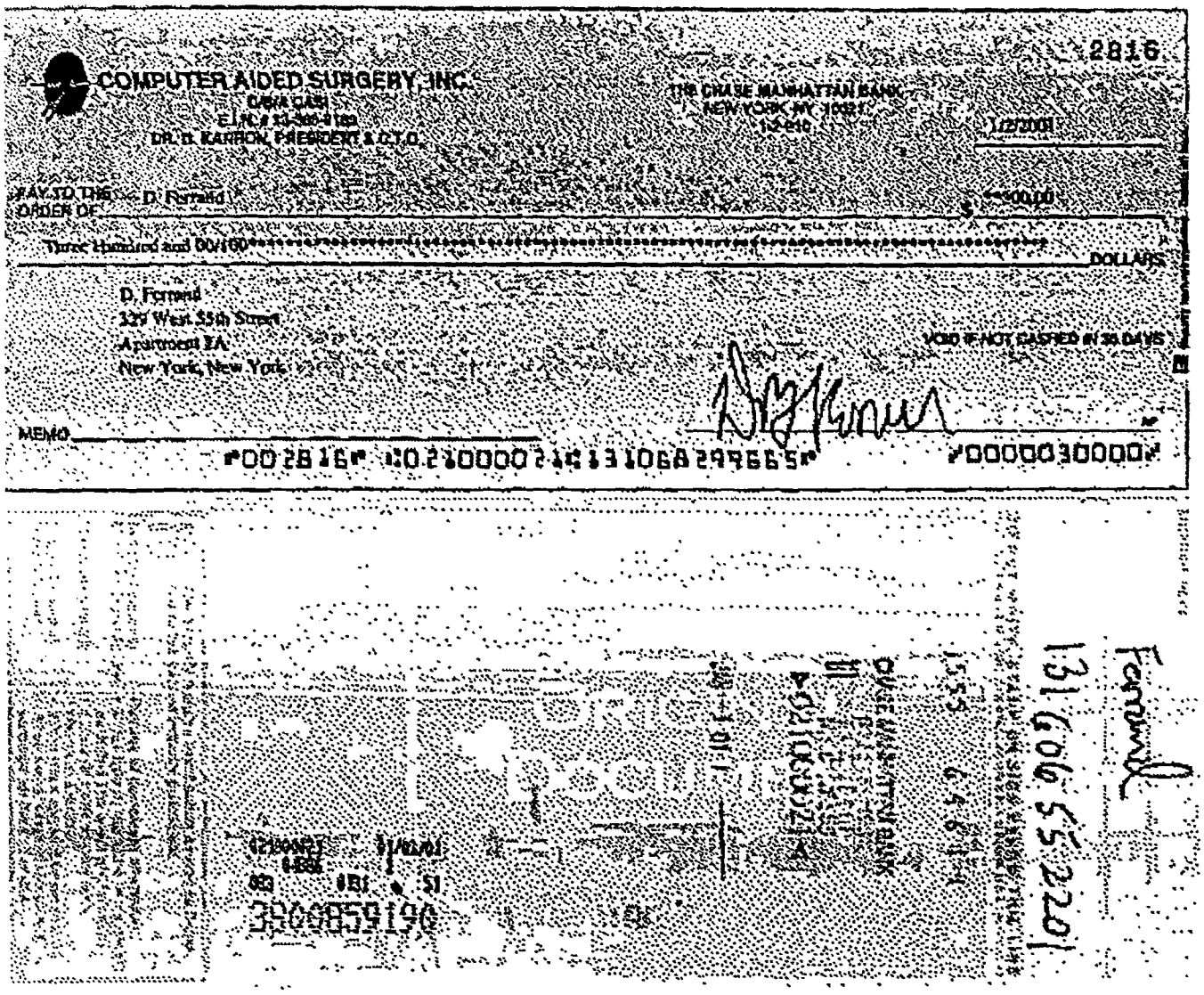
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032067673 Posting date 03-JAN-01



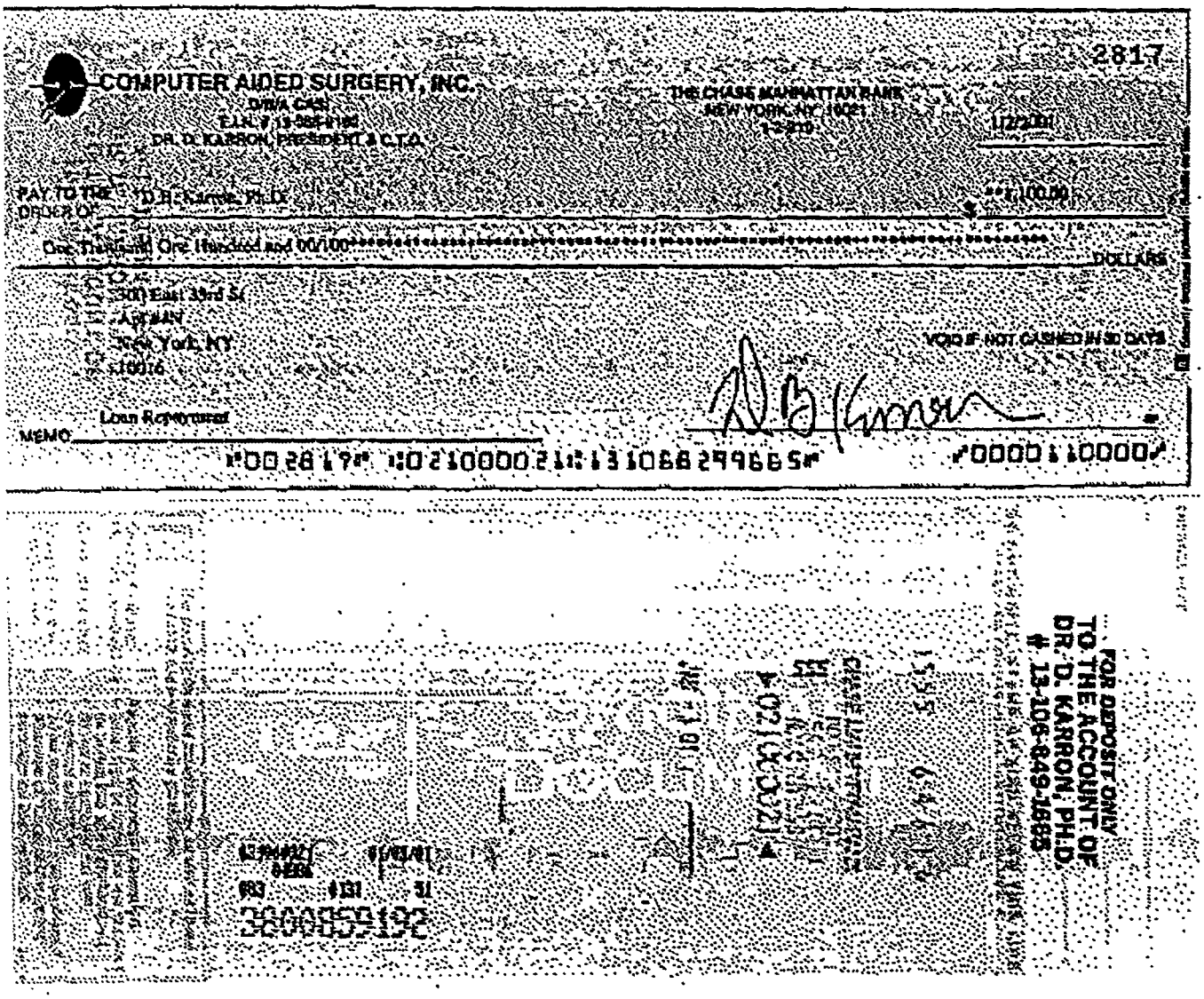
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038798628 Posting date 03-JAN-01



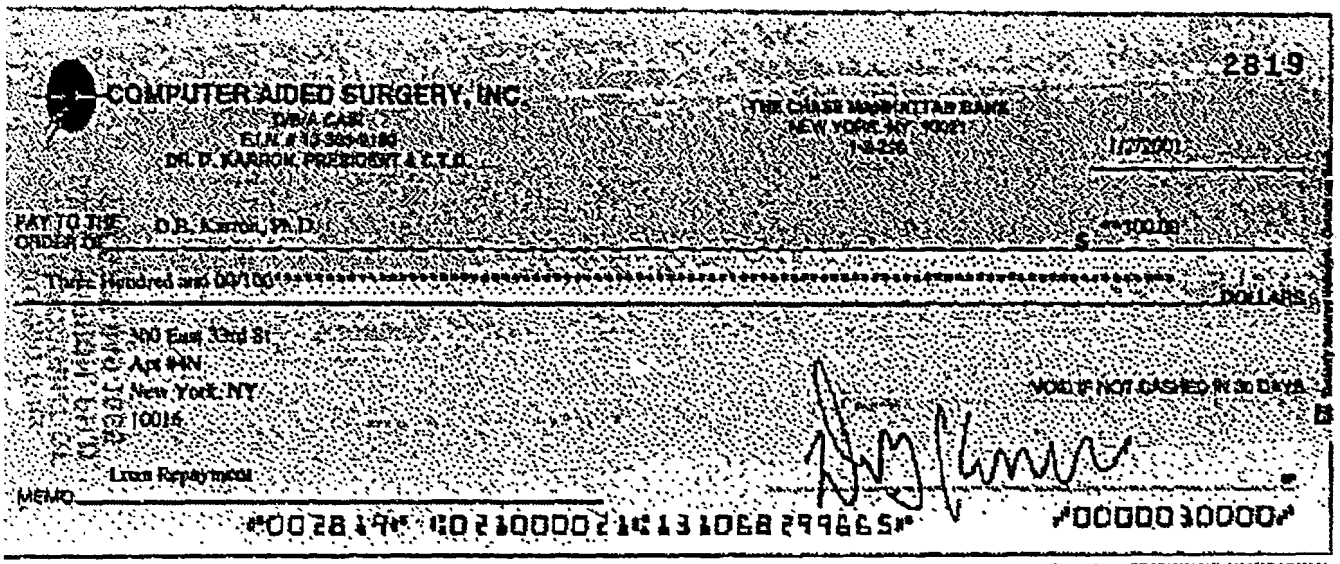
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038859190 Posting date 03-JAN-01



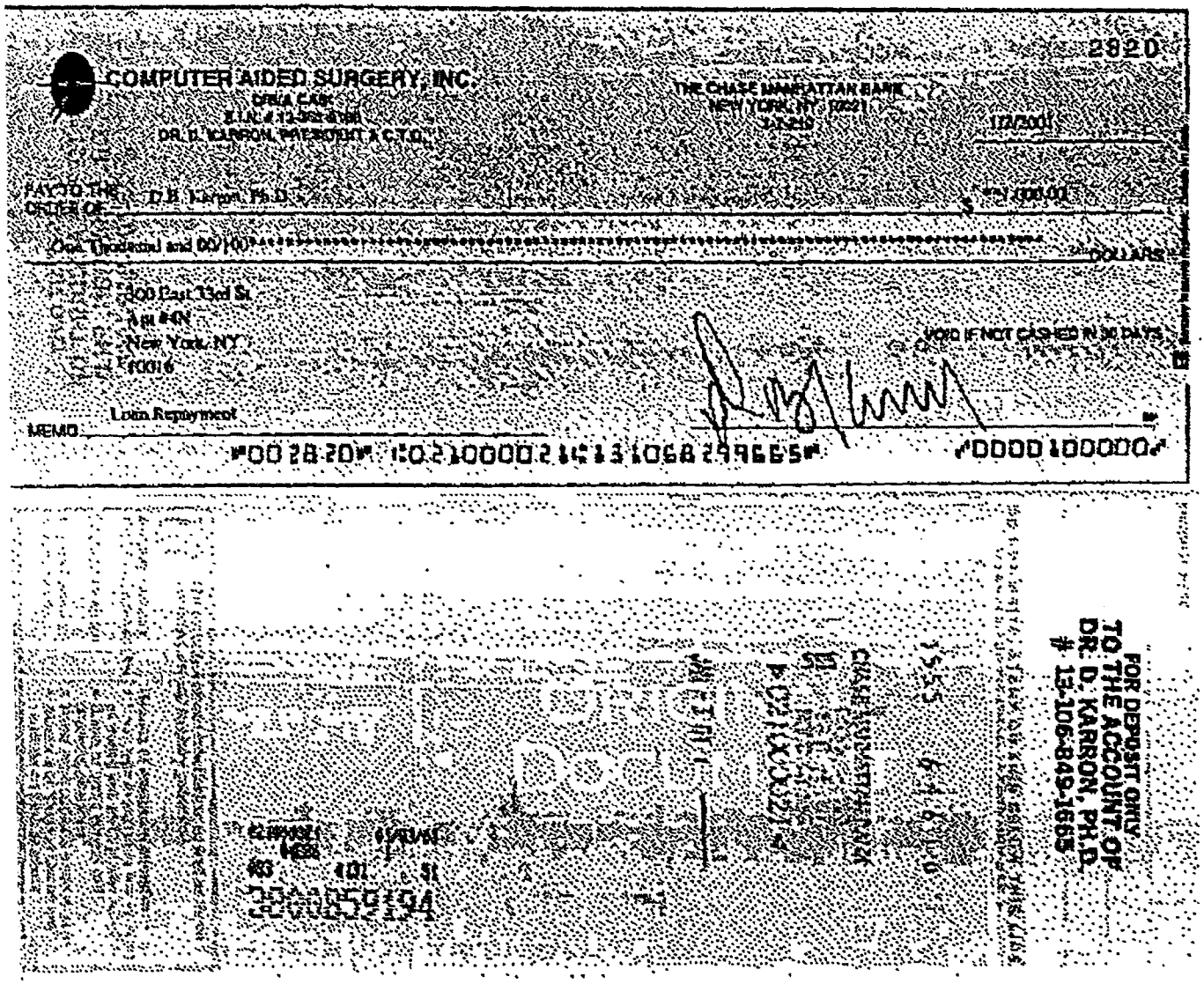
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038859192 Posting date 03-JAN-01



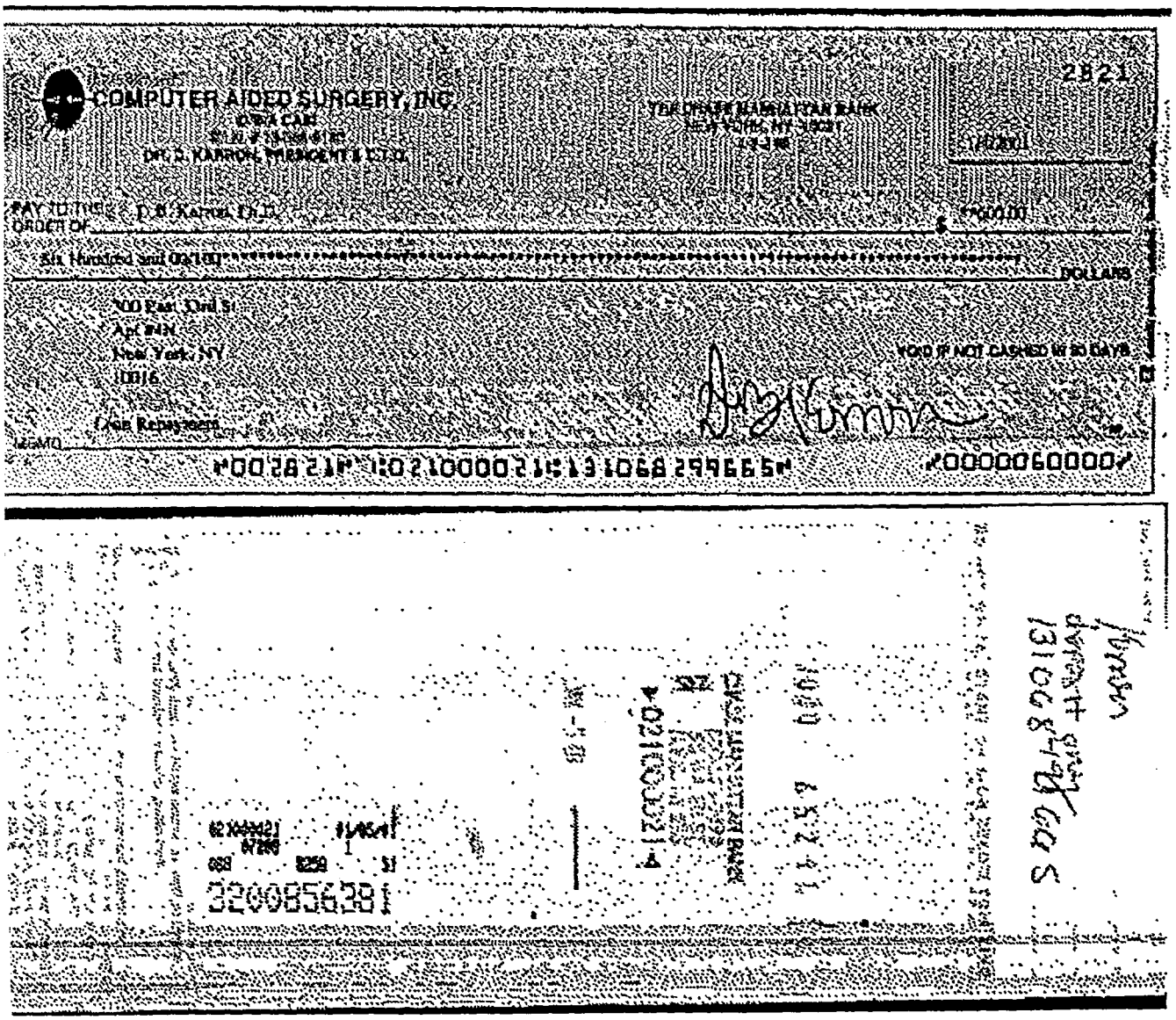
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038859193 Posting date 03-JAN-01



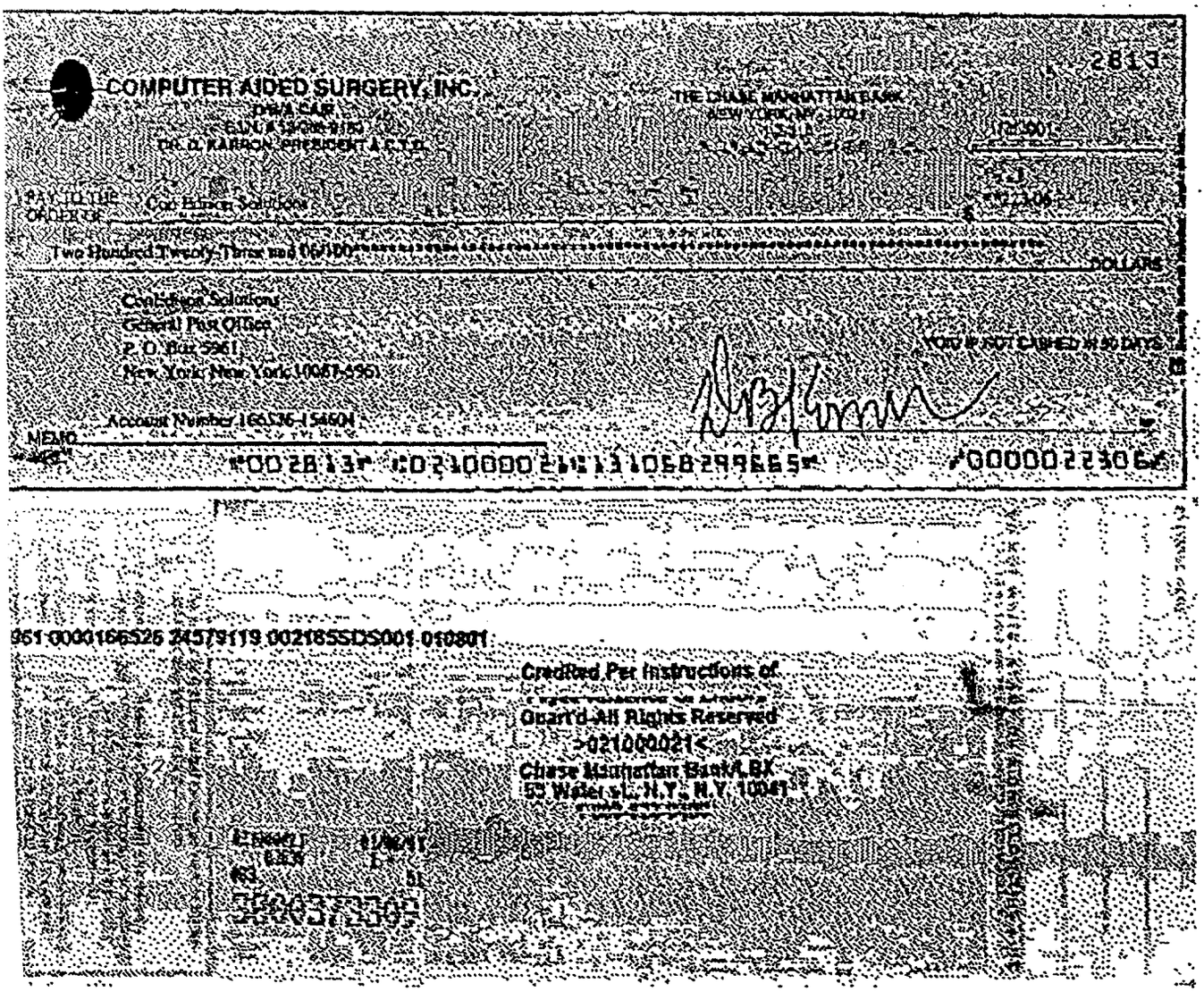
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038859194 Posting date 03-JAN-01



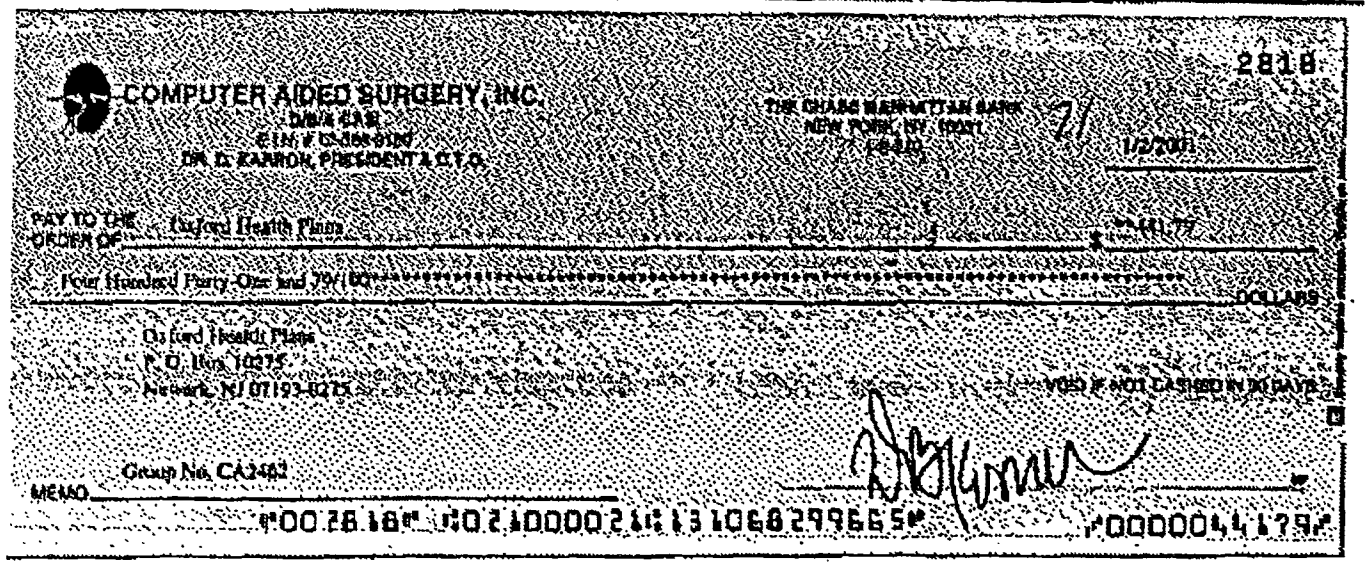
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032856381 Posting date 05-JAN-01

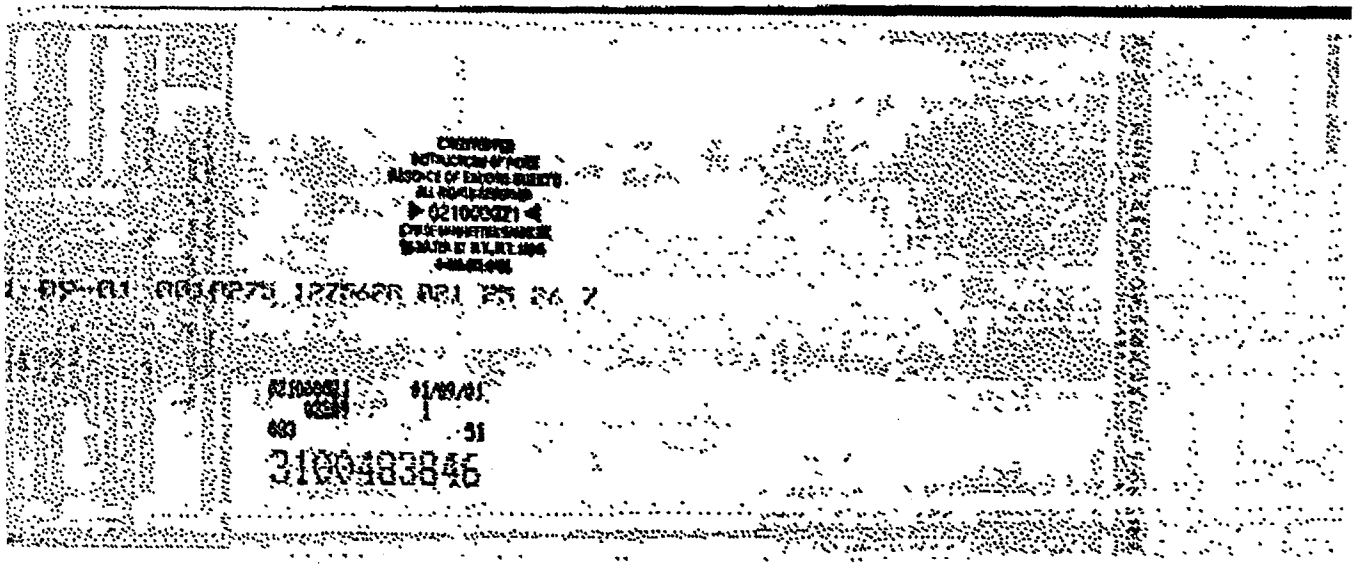


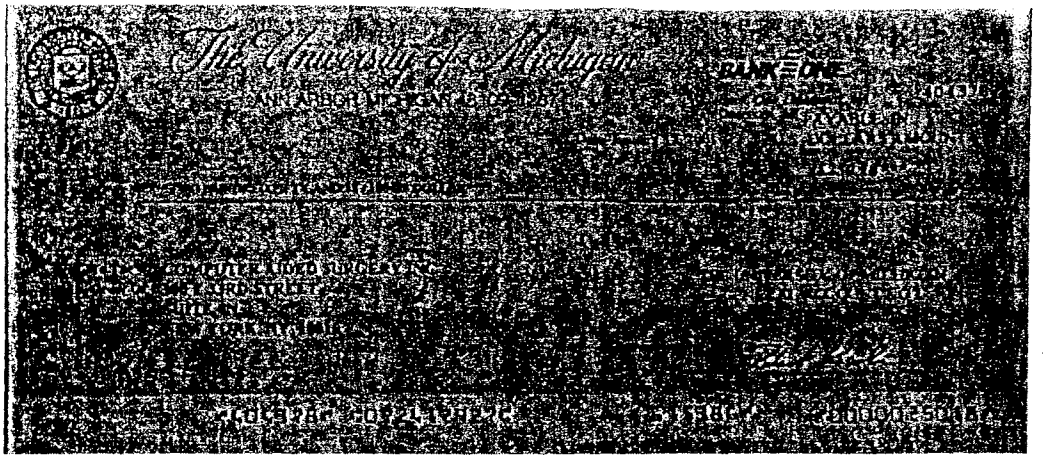
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038373309 Posting date 08-JAN-01

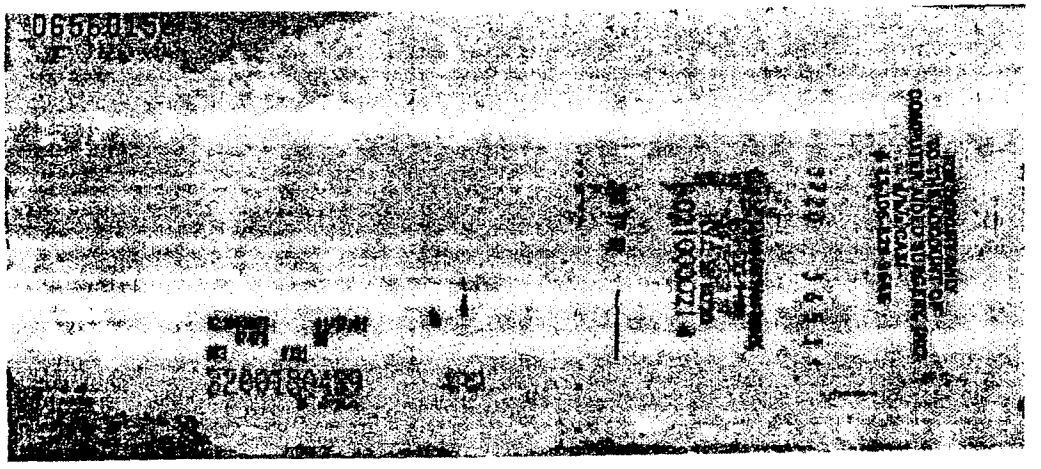


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031483846 Posting date 09-JAN-01



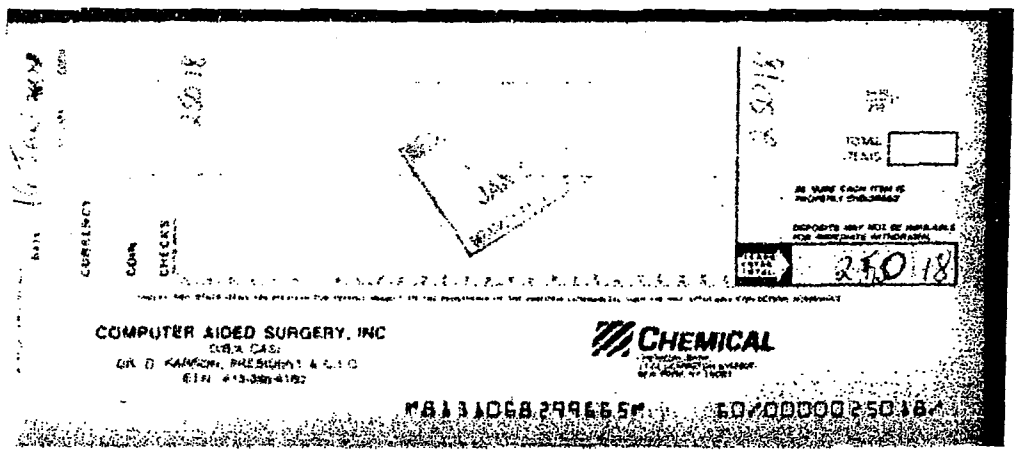


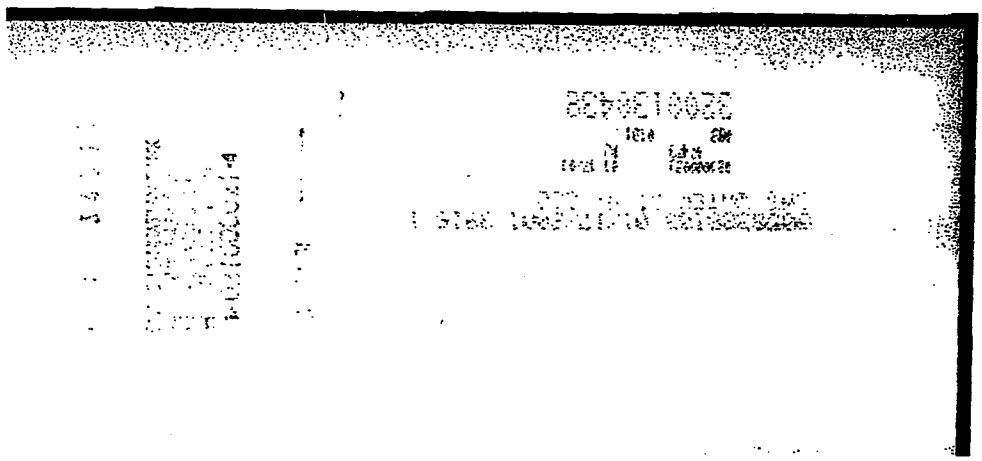

The University of Michigan
ANN ARBOR MICHIGAN
BANK ONE



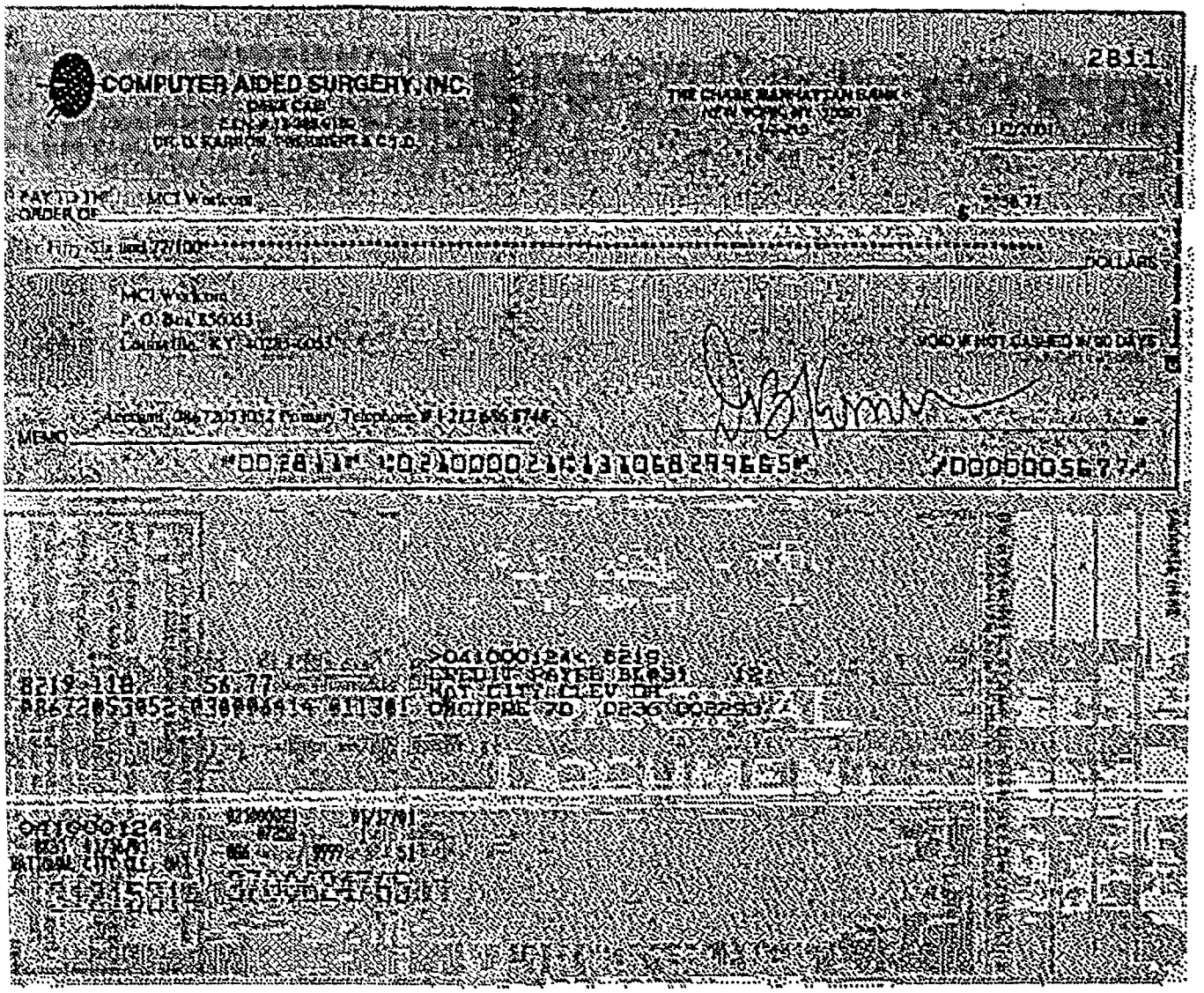
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0058388103 Posting date 17-JAN-01

BEST COPY

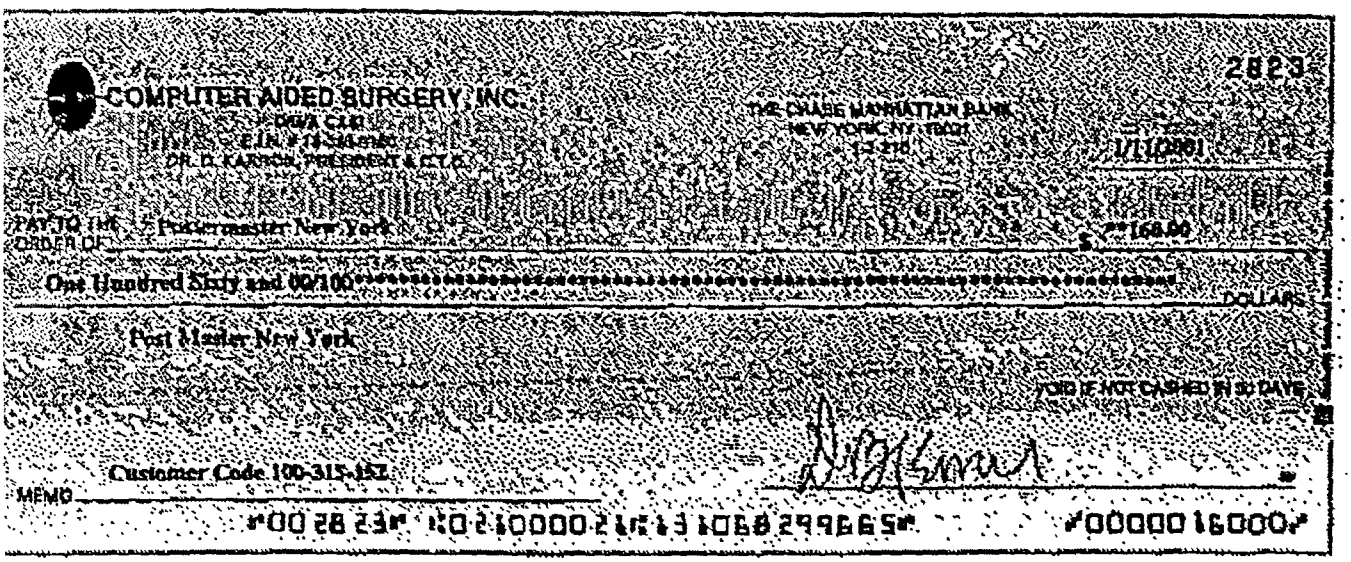


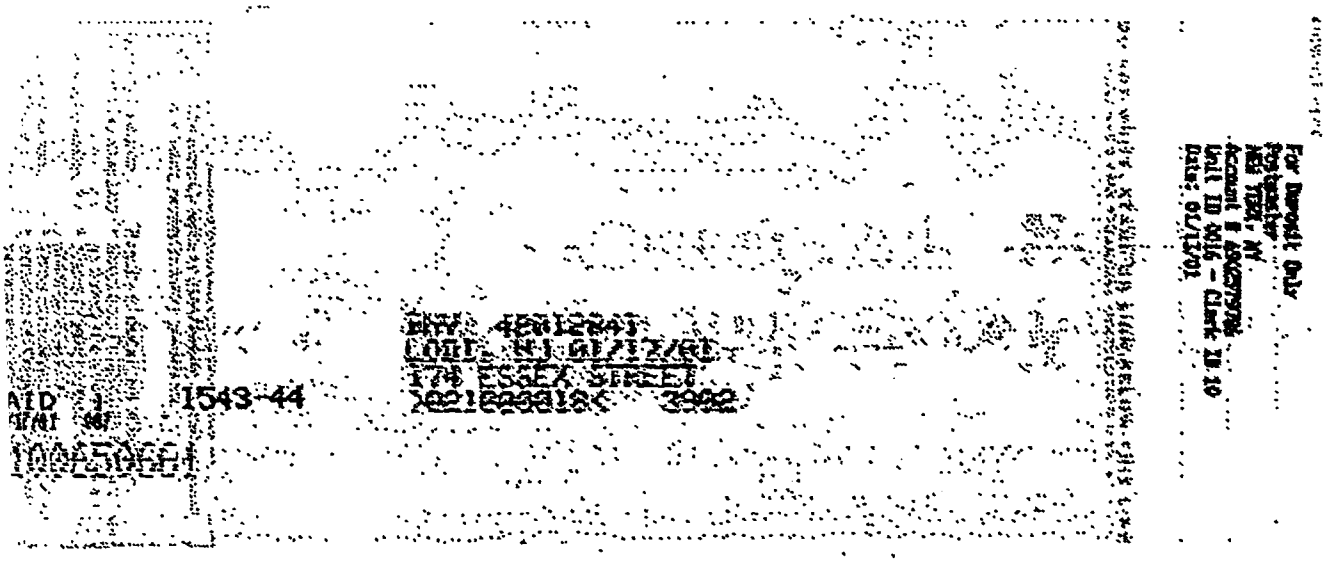


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037624765 Posting date 17-JAN-01

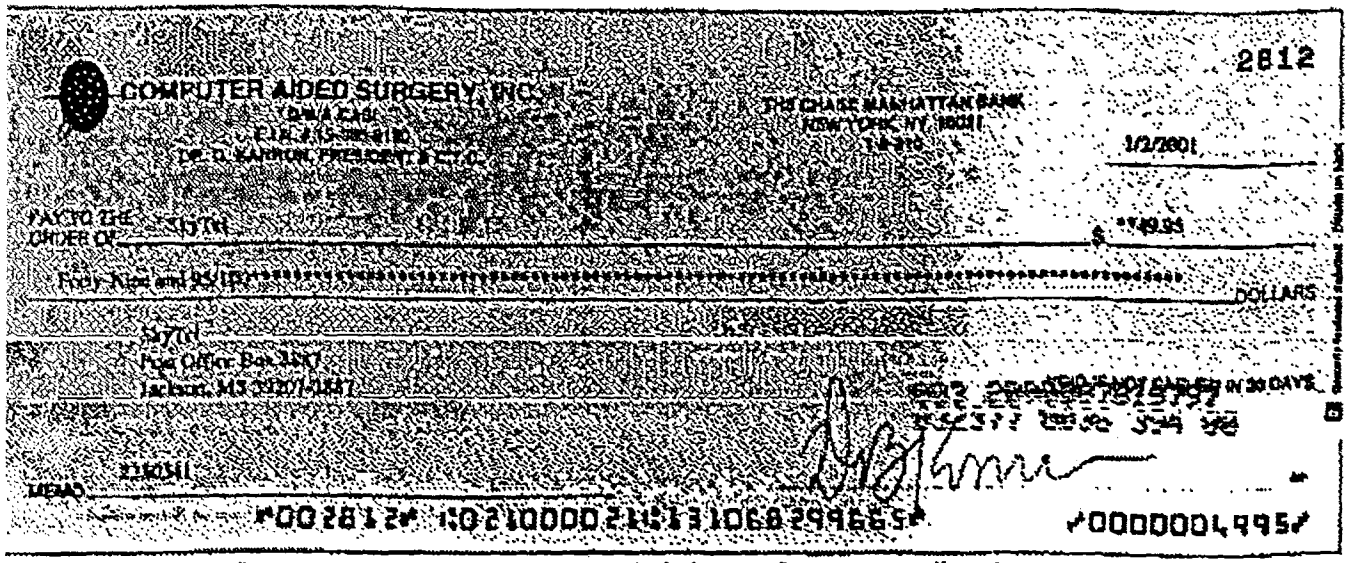


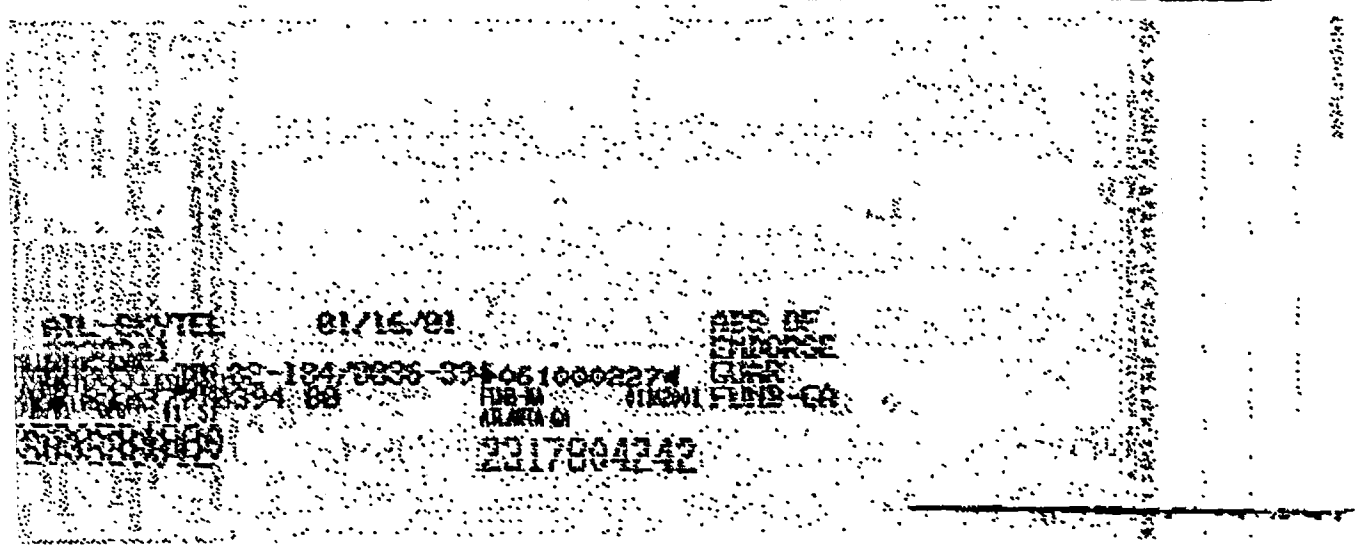
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012823224 Posting date 17-JAN-01



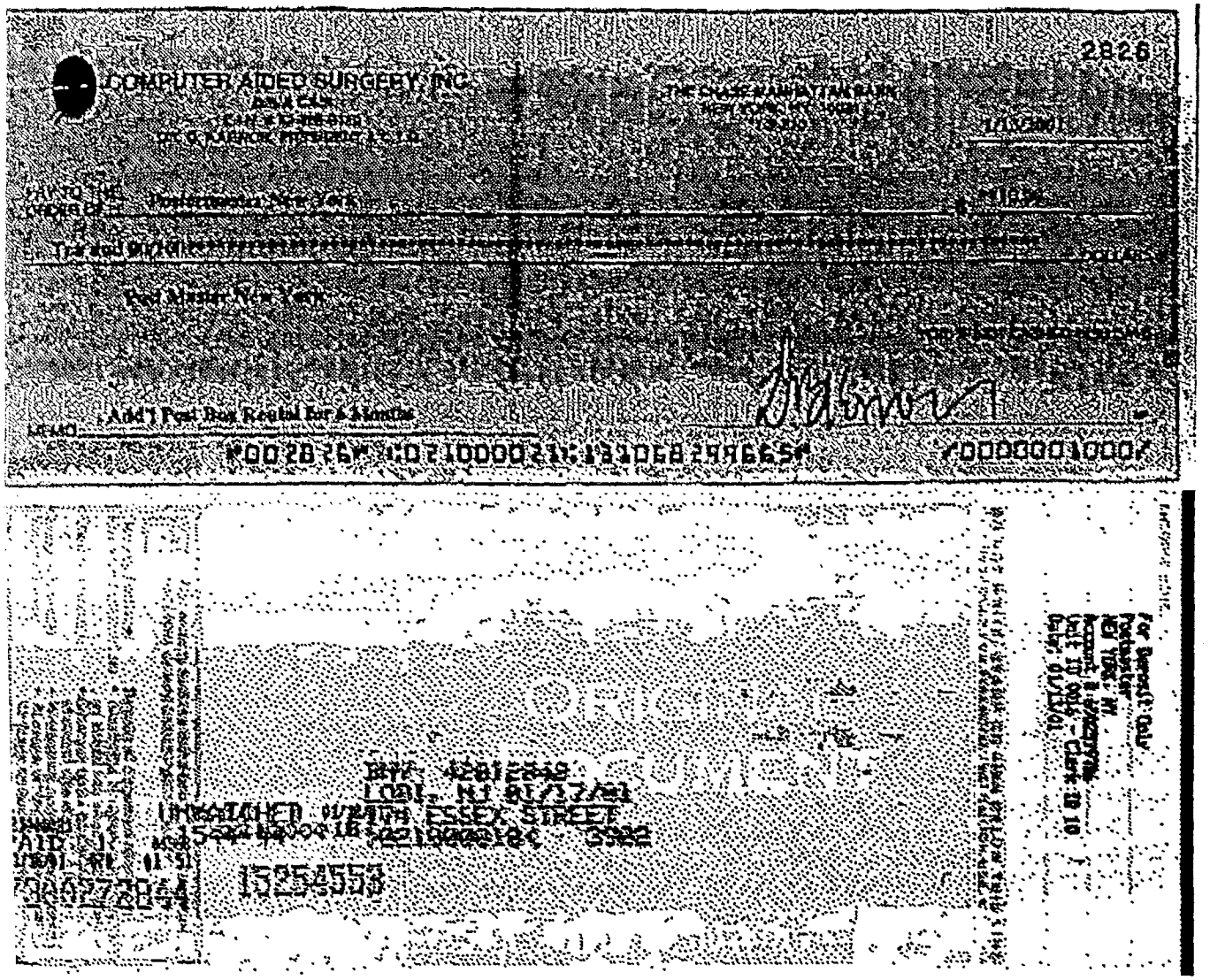


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073338012 Posting date 18-JAN-01

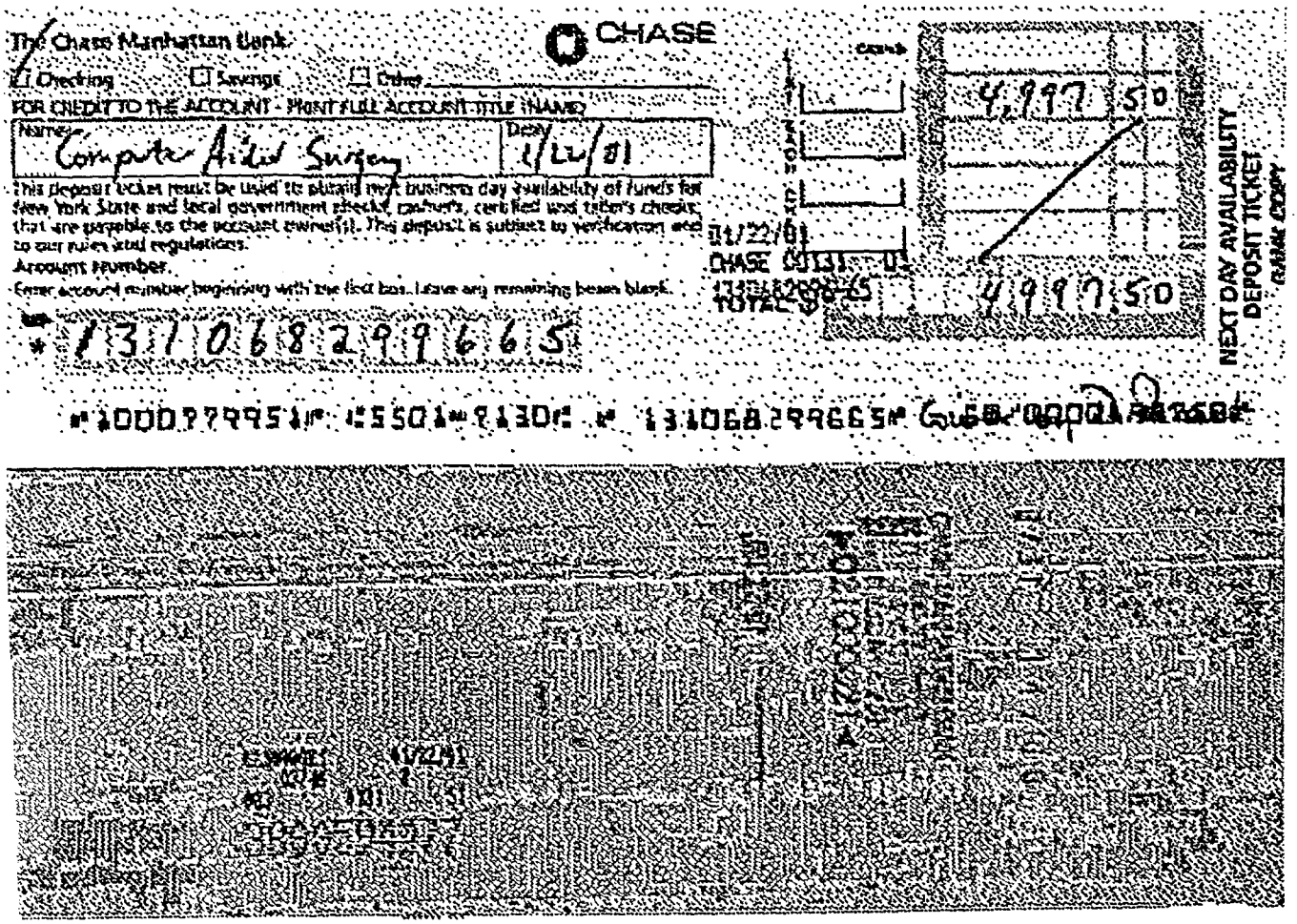




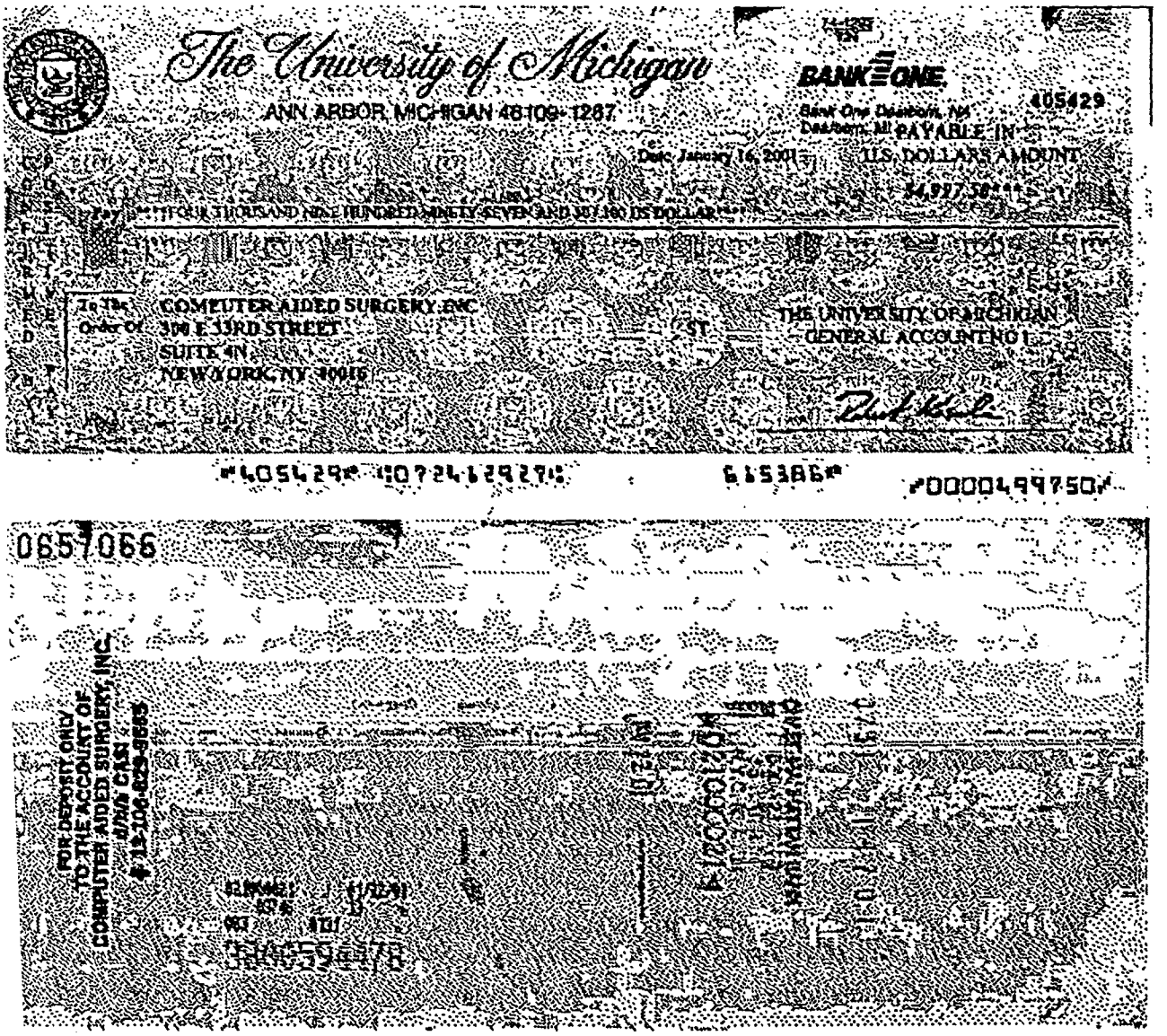
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073272844 Posting date 18-JAN-01



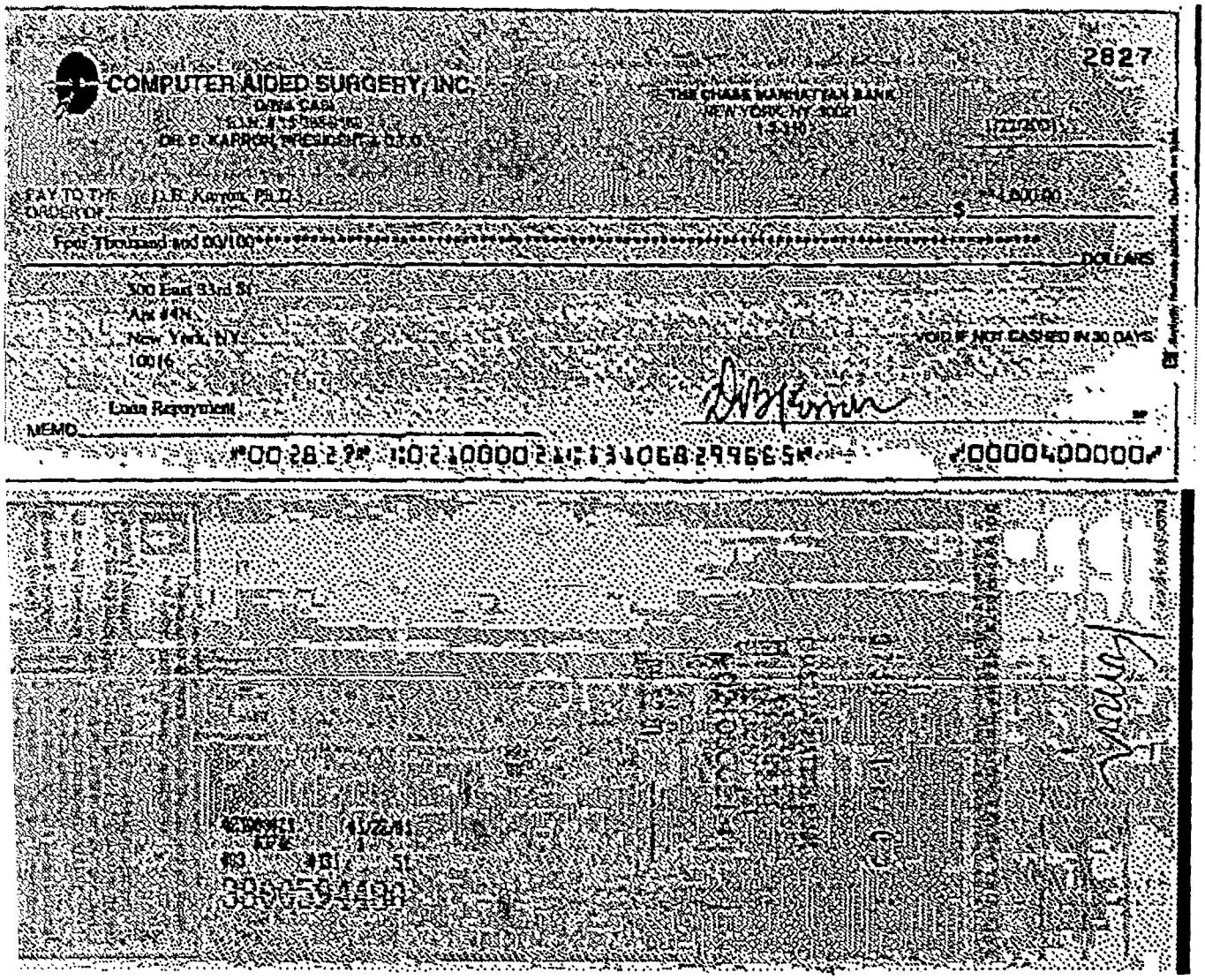
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038594477 Posting date 22-JAN-01



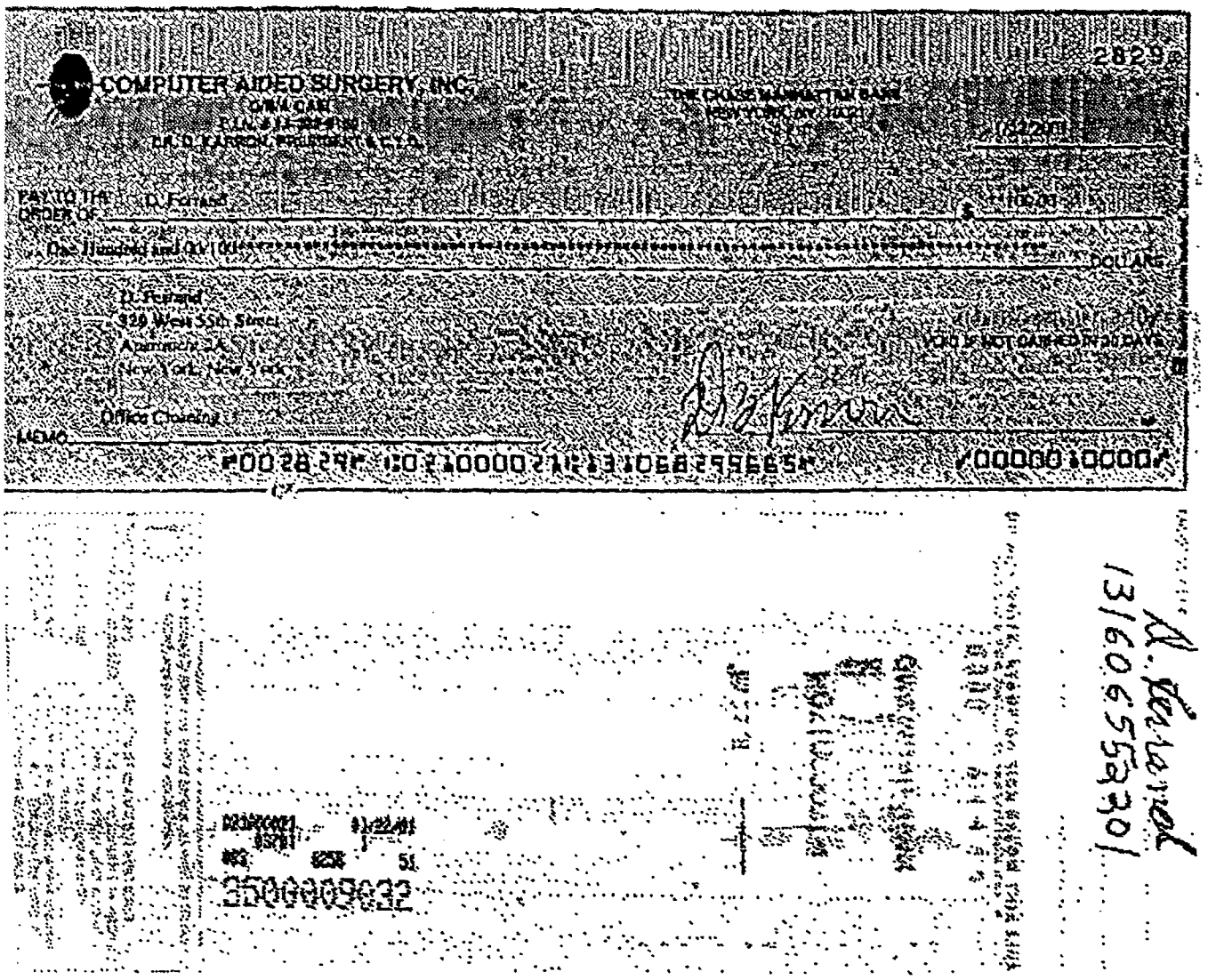
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038594478 Posting date 22-JAN-01



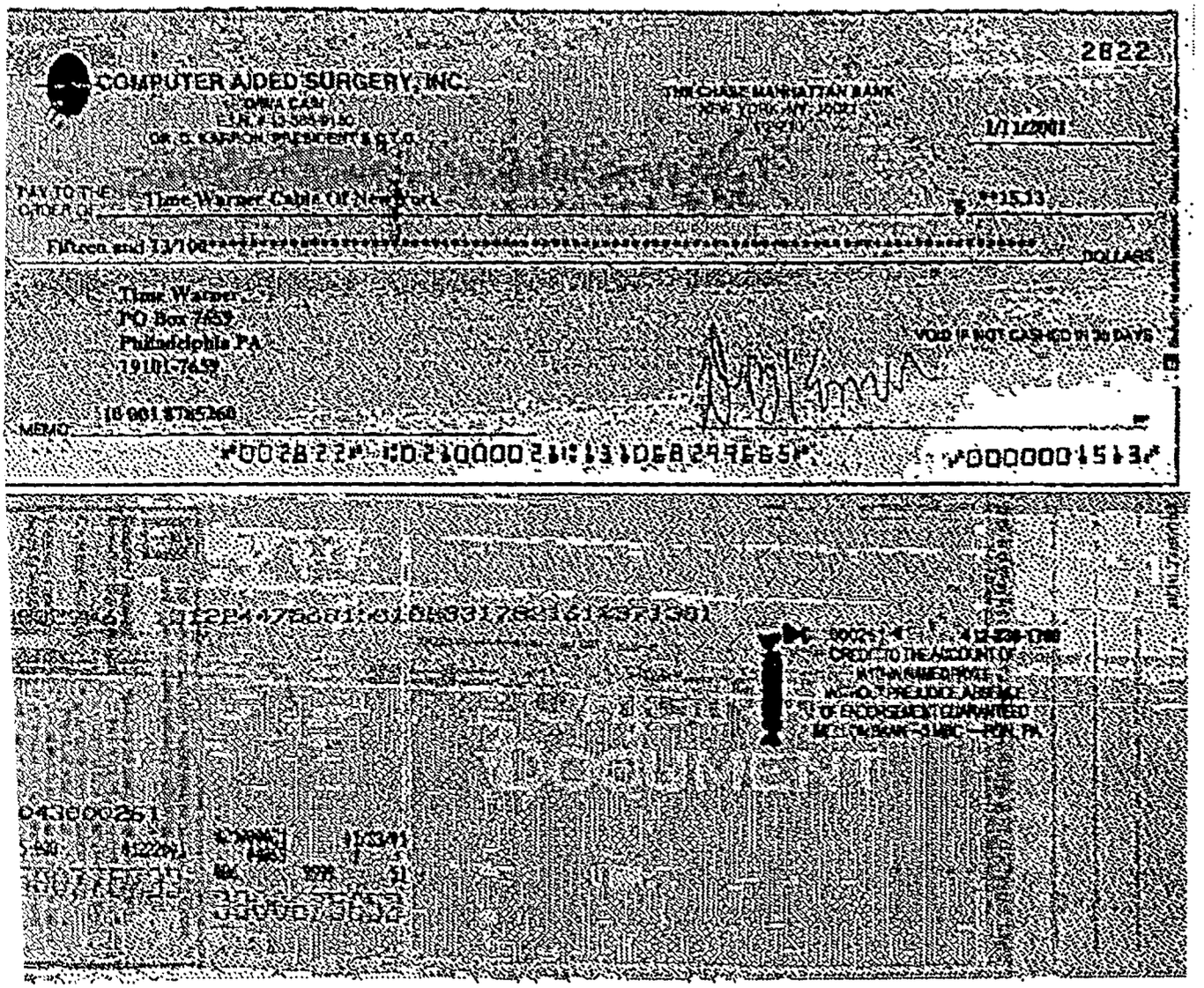
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038594480 Posting date 22-JAN-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035009032 Posting date 22-JAN-01



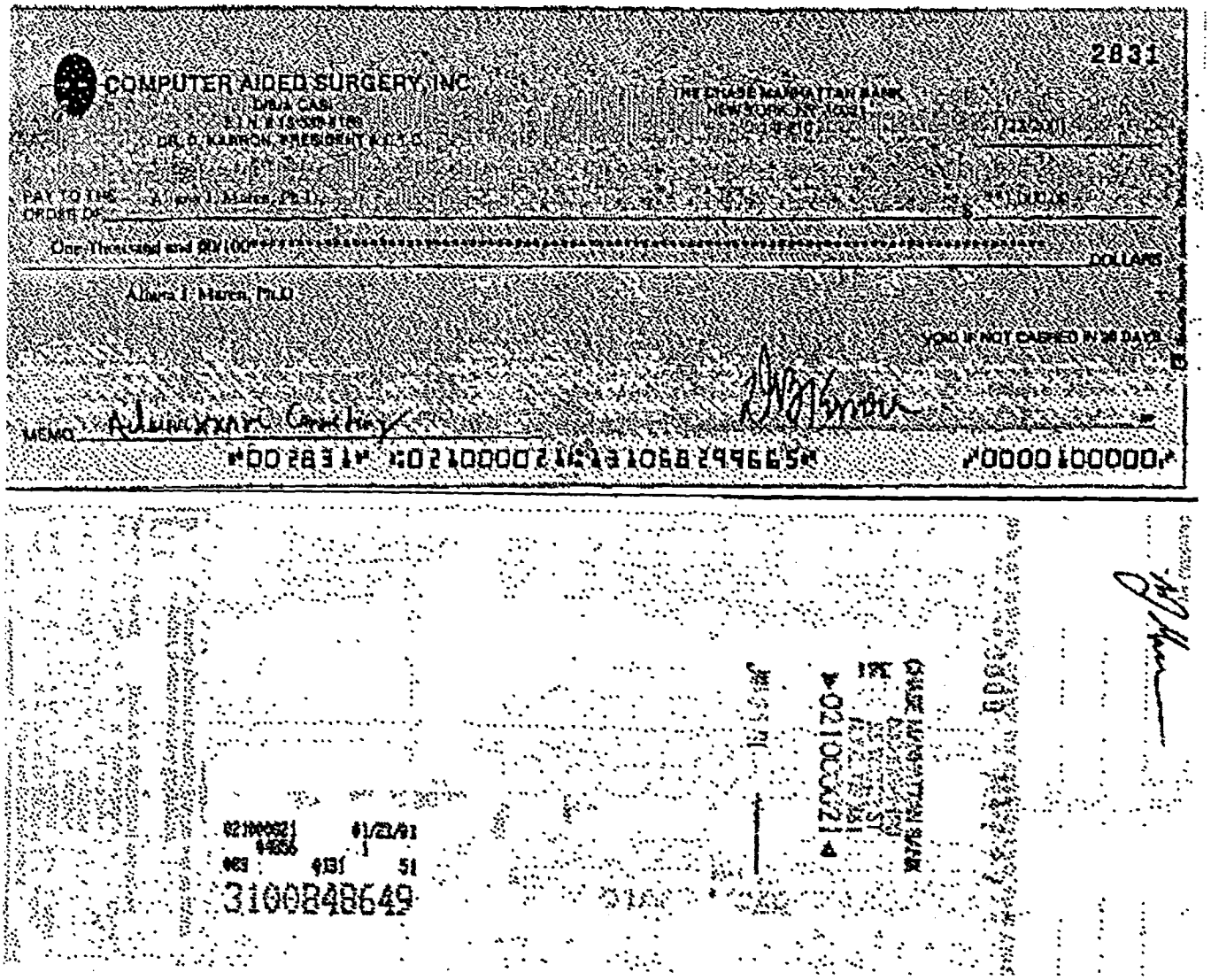
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038675653 Posting date 23-JAN-01



12-Aug-04

2262-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031848649 Posting date 23-JAN-01



131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 9

Important Information

Your combined Business Banking balances in January totaled $2,408.61.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		783.65
Deposits and Credits	3	5,778.50
Withdrawals and Debits	2	845.22
Checks Paid	9	5,369.00
Ending Balance		**347.93**

Deposits and Credits

Date	Description	Amount
01/24	Deposit	4,998.50
01/25	Overdraft Fee Adjustment	30.00
01/30	Deposit	750.00
Total		**5,778.50**

Withdrawals and Debits

Date	Description	Amount
01/31	Chase Sbfs Line Payment 013101 71092305018921	818.22
02/01	Analysis Fee For The Month Of January	27.00
Total		**845.22**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2824	02/06	37.17	2837*	02/08	161.92	2842	02/01	2,000.00
2828*	02/01	167.27	2839*	02/06	222.19	2843	02/05	441.79
2830*	02/02	16.50	2841*	01/30	2,000.00	2844	02/06	322.16

Total (9 checks) **5,369.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/24	5,782.15	01/31	3,743.93	02/05	1,091.37
01/25	5,812.15	02/01	1,549.66	02/06	509.85
01/30	4,562.15	02/02	1,533.16	02/08	347.93

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Analysis Fee Explanation

An Analysis Fee of $ 27.00 was charged to your account on 02/01 based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s): 131-0682996-65

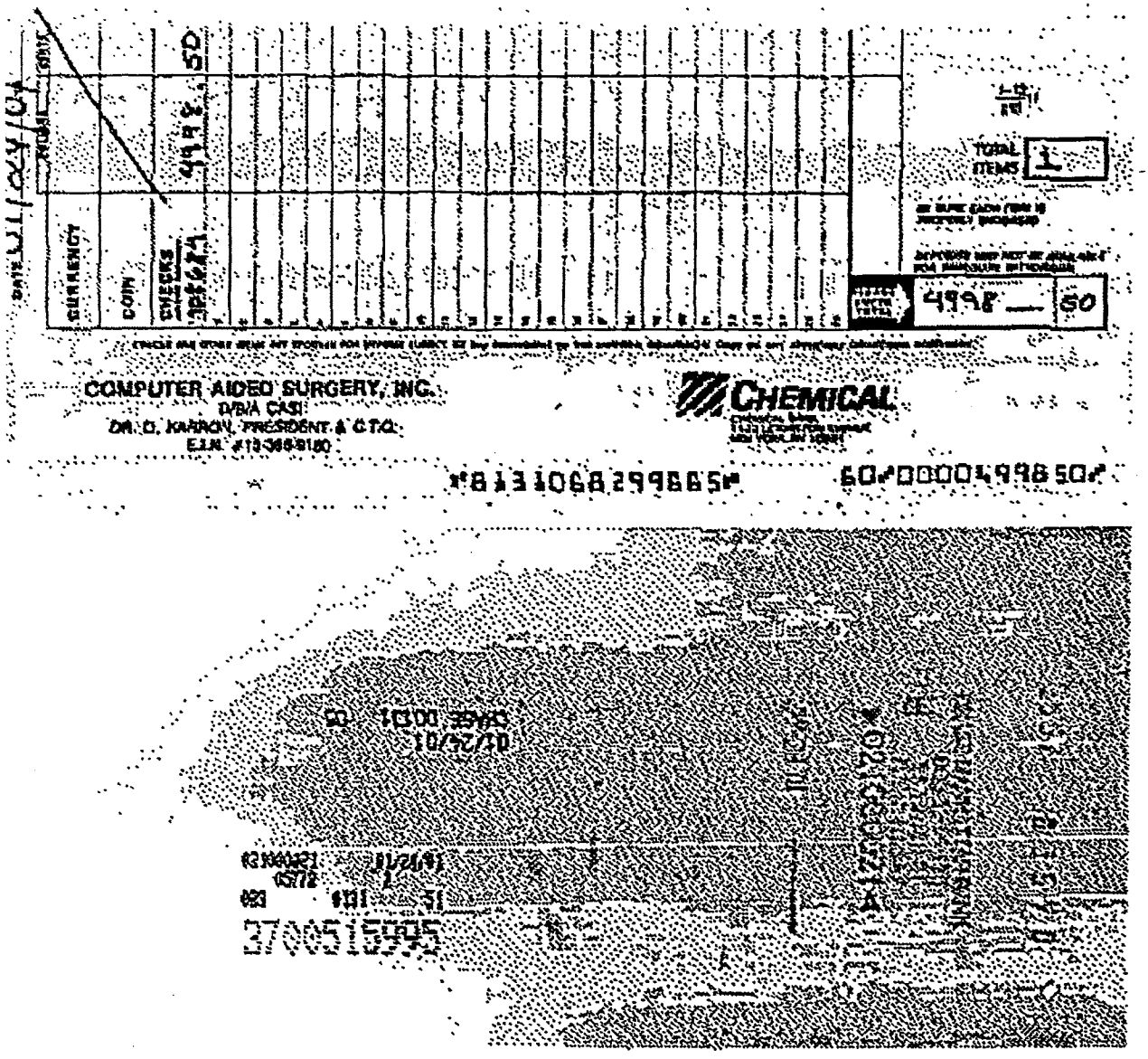
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	6	$ 0.20	1.20	Check Paid	18	$ 0.20	3.60
Deposit Ticket	6	$ 0.20	1.20				

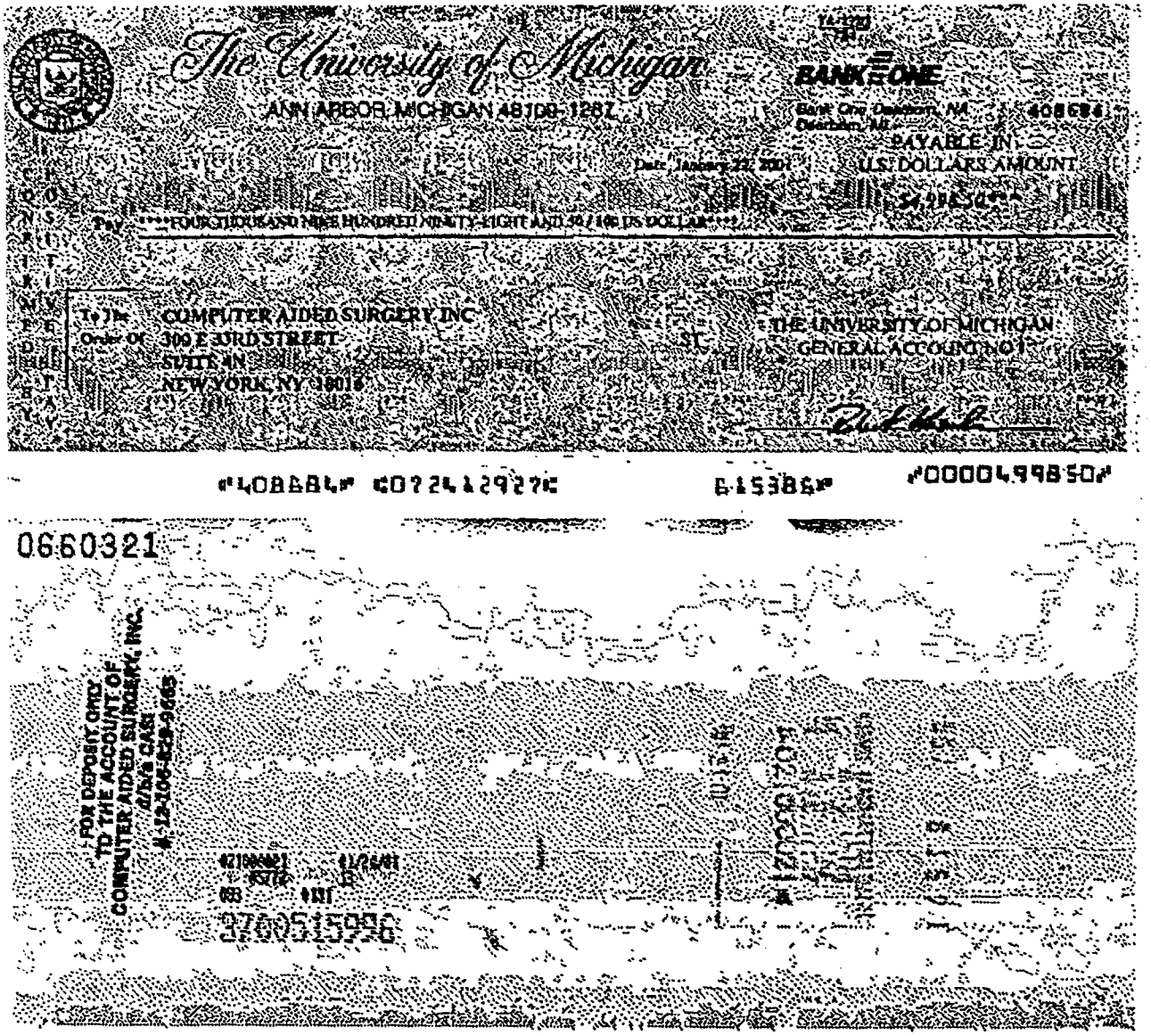
Total Itemized Service Charges	6.00
Monthly Maintenance Charge	21.00
Analysis Fee for January	**27.00**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

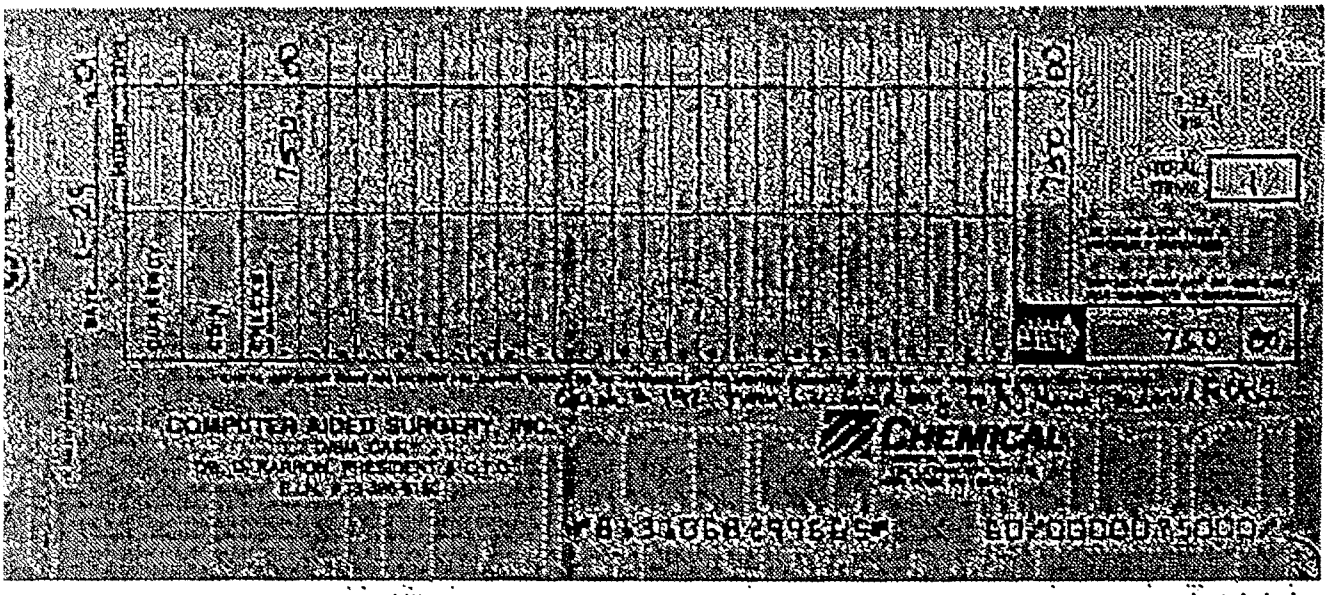
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037515995 Posting date 24-JAN-01

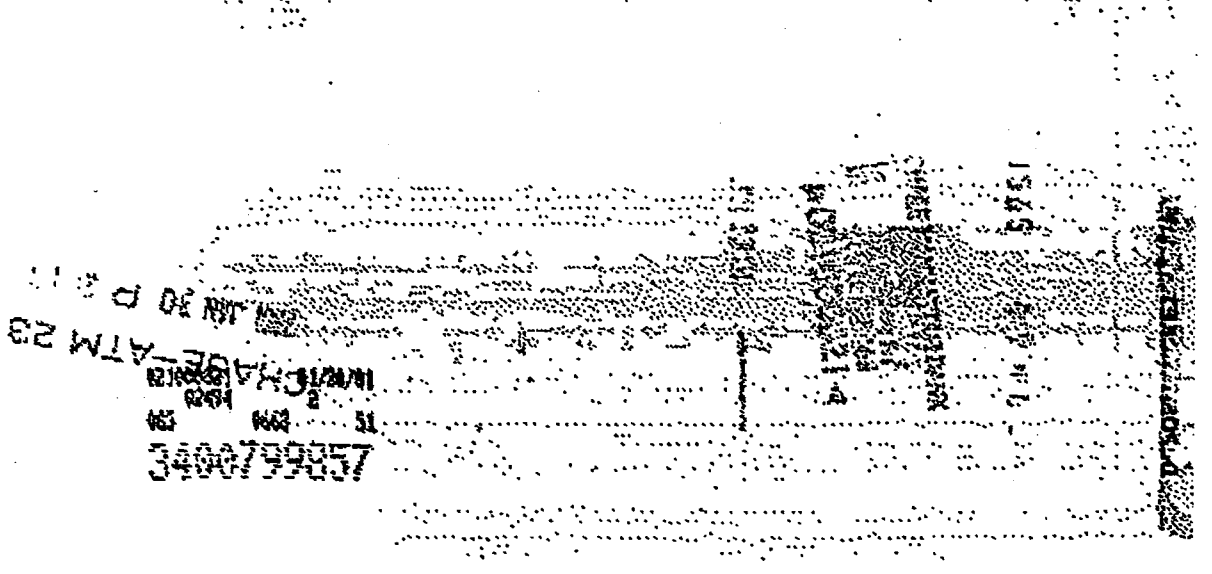


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037515996 Posting date 24-JAN-01

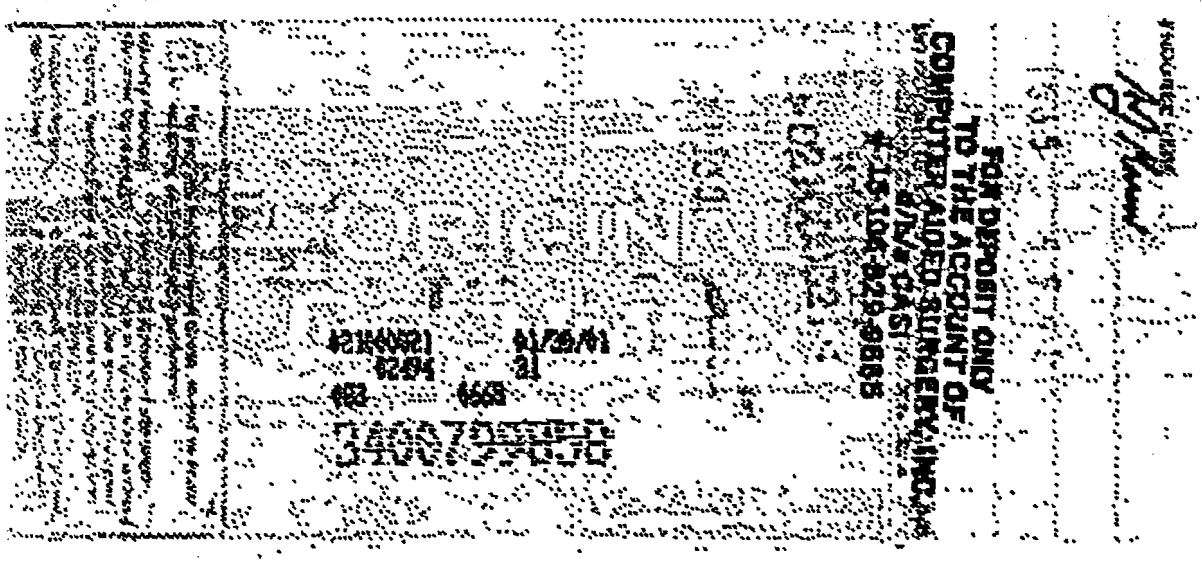


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034799857 Posting date 30-JAN-01

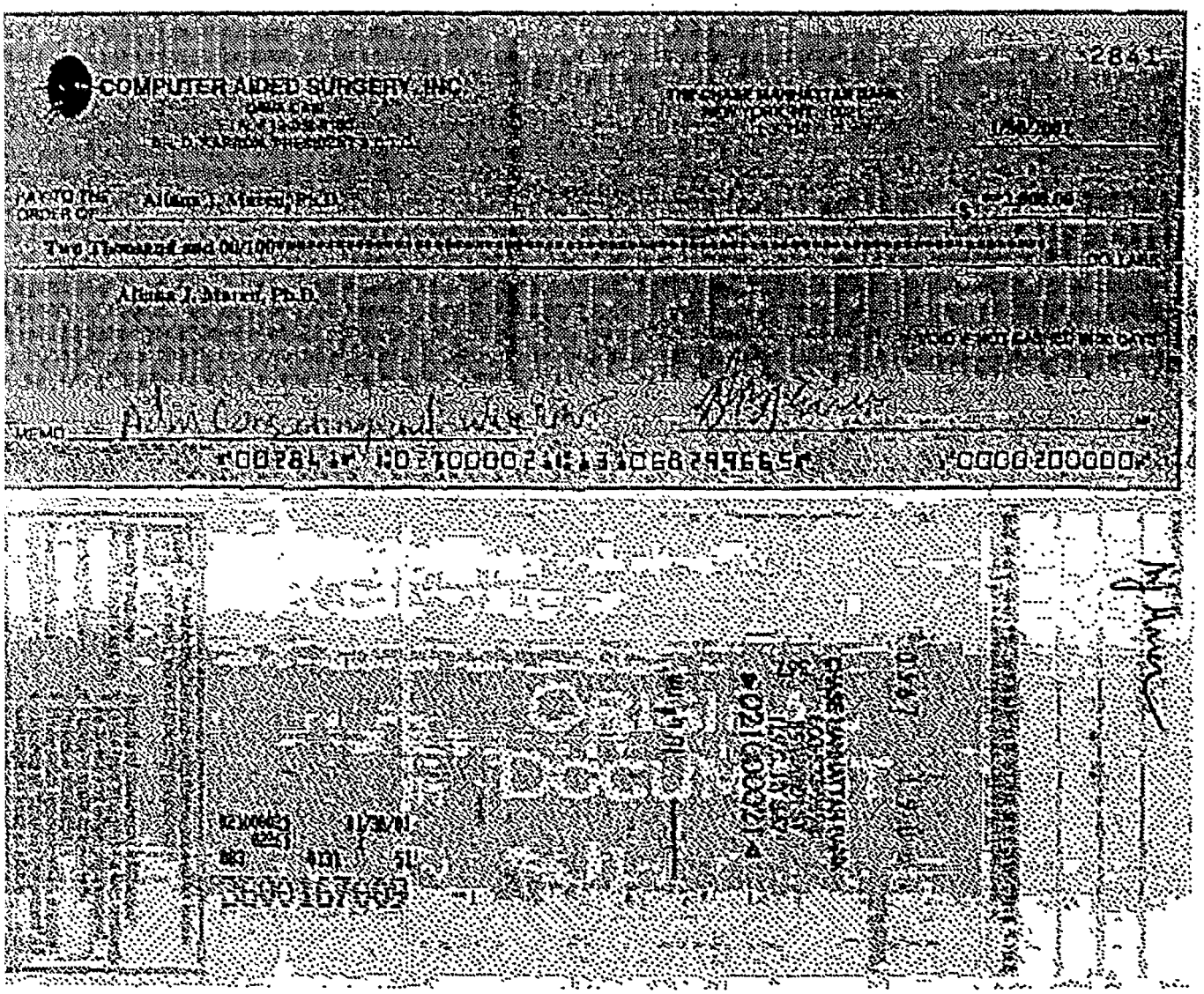




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034799858 Posting date 30-JAN-01

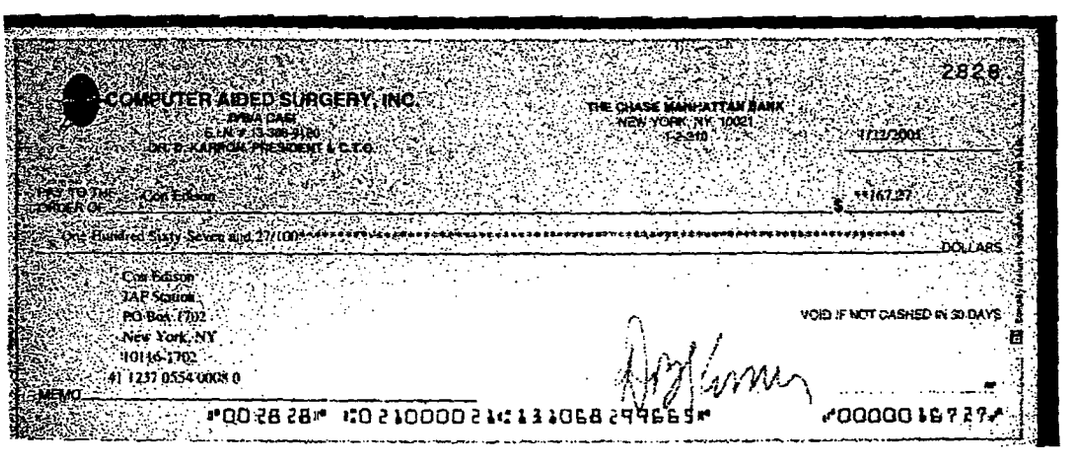


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036167009 Posting date 30-JAN-01



17-AUG-04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0061861899 Posting date 01-FEB-01


COMPUTER AIDED SURGERY, INC.
DBA CASI
D.N.Y. KARMON, PRESIDENT & C.E.O.

2828

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-910

7/13/2001

PAY TO THE ORDER OF Con Edison

$ **167.27

One Hundred Sixty Seven and 27/100*****

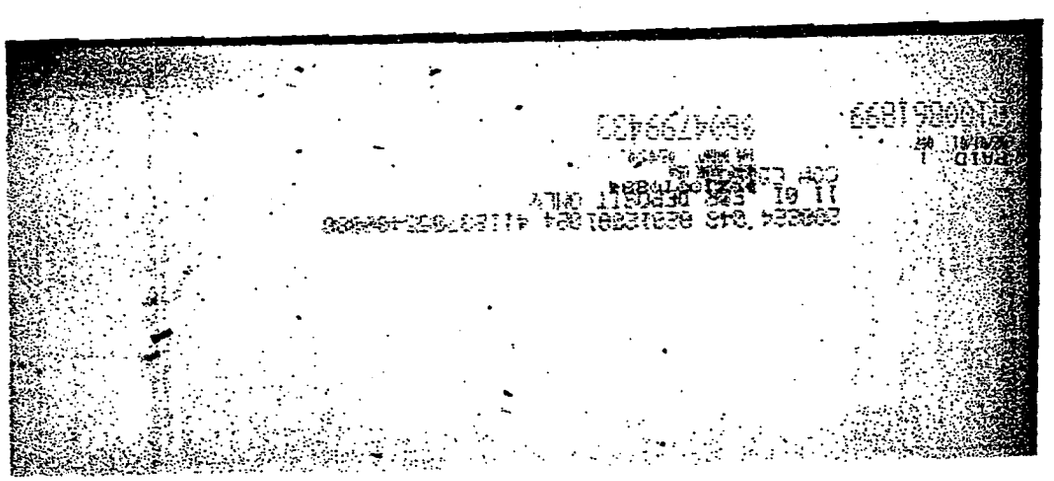
DOLLARS

Con Edison
JAF Station
PO Box 1702
New York, NY
10116-1702
41 1237 0554 0008 0

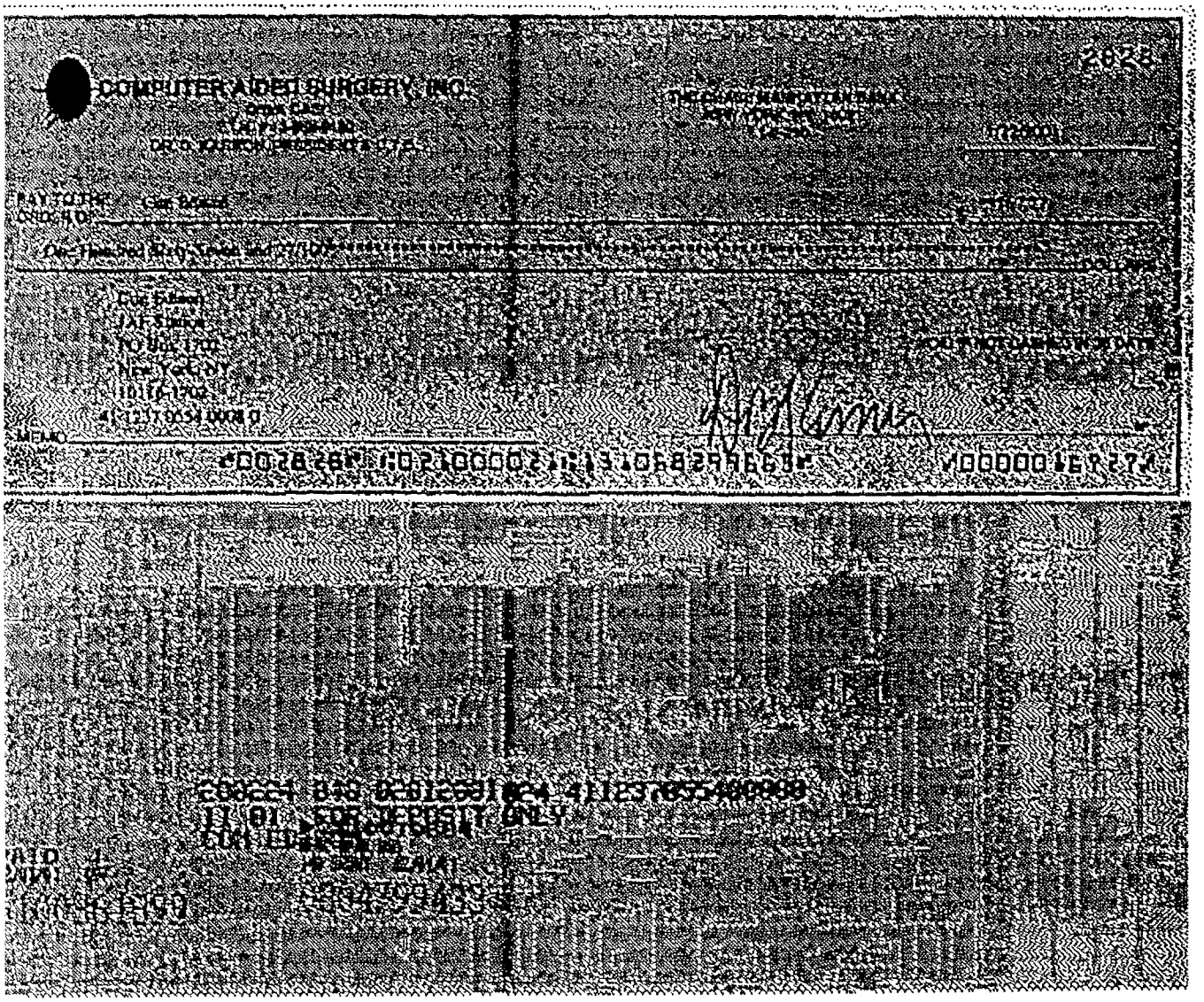
VOID IF NOT CASHED IN 30 DAYS

MEMO

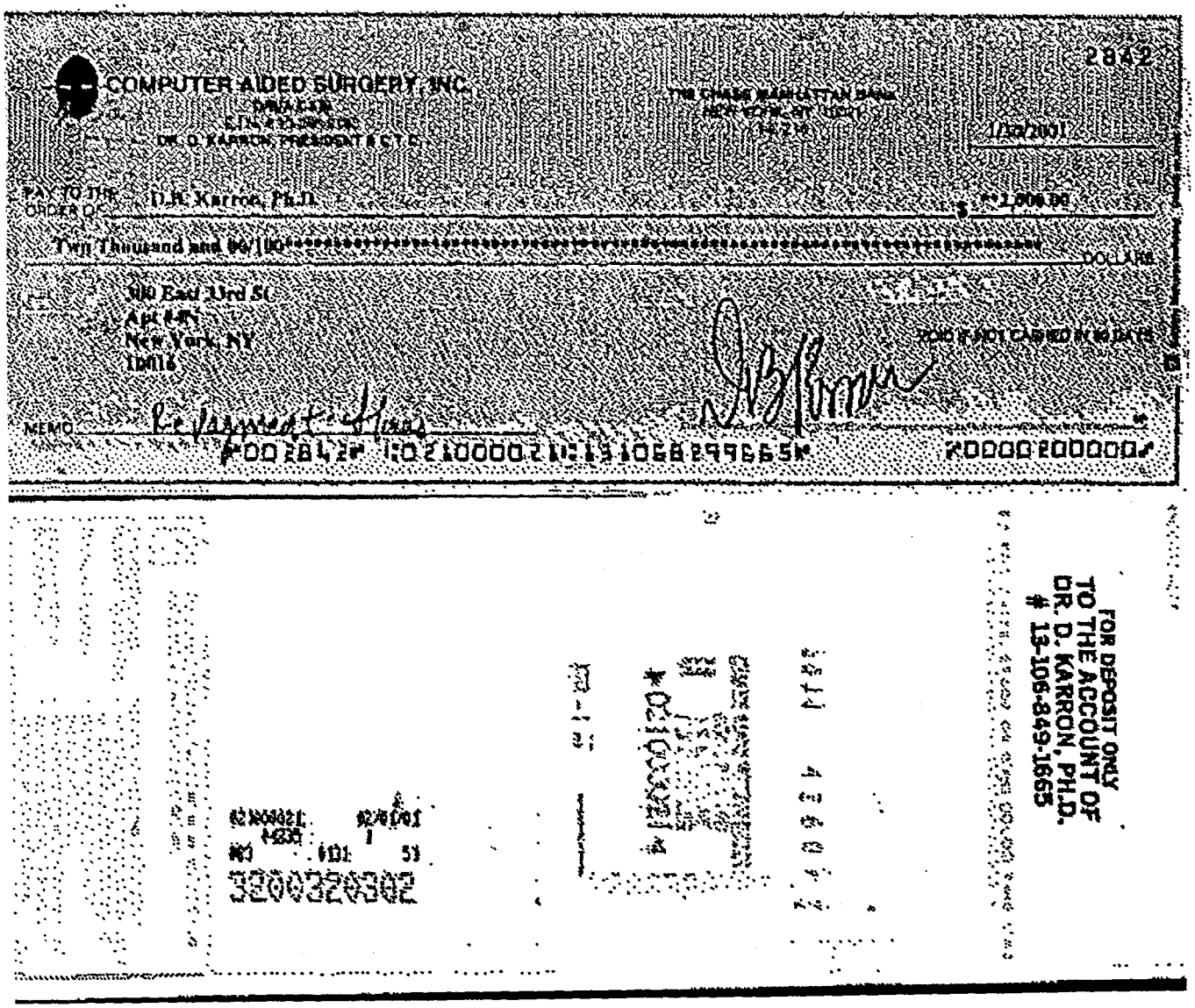
⑈002828⑈ ⑆021000021⑆ 5998965 8806 ⑈00000016727⑈



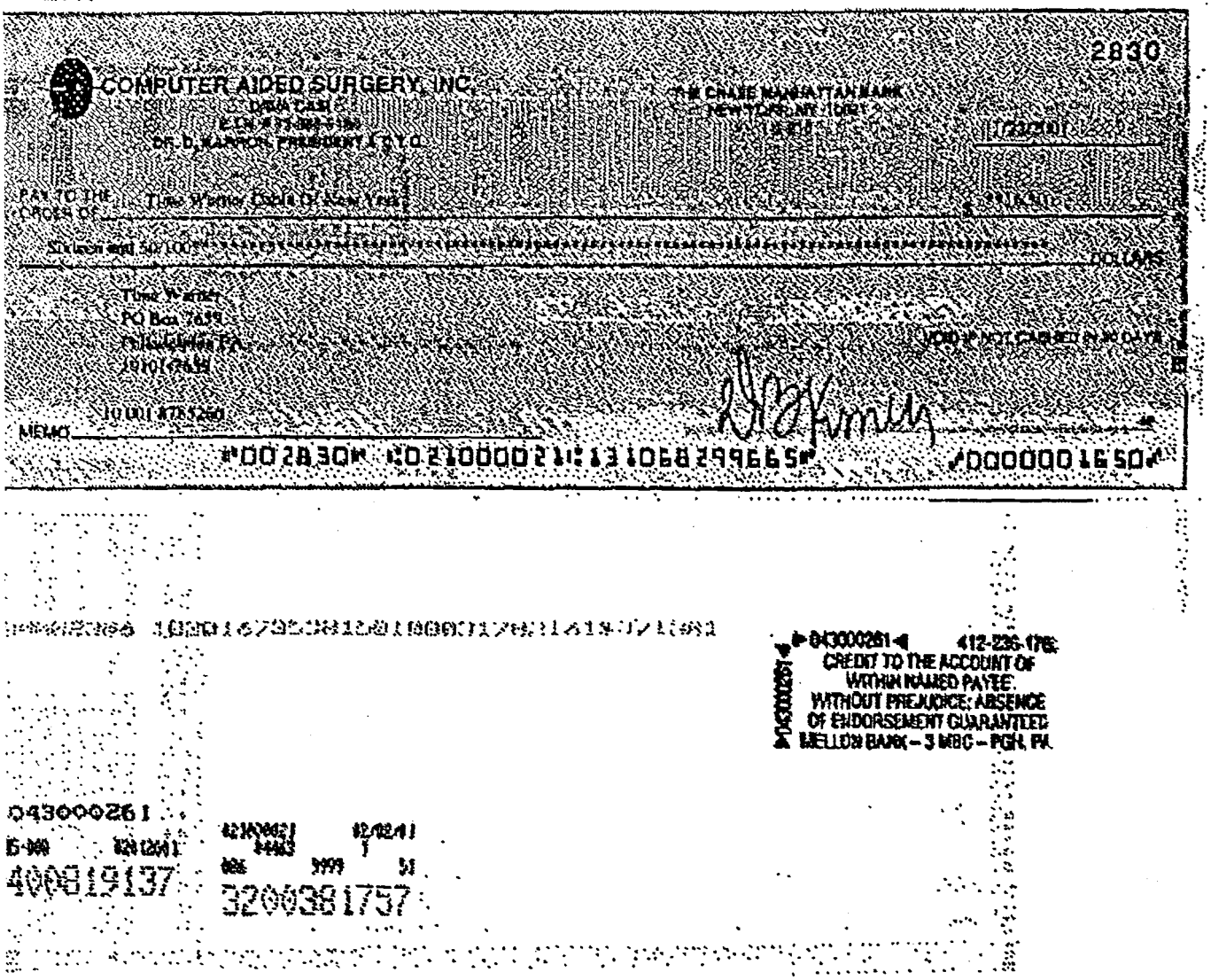
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012337914 Posting date 01-FEB-01



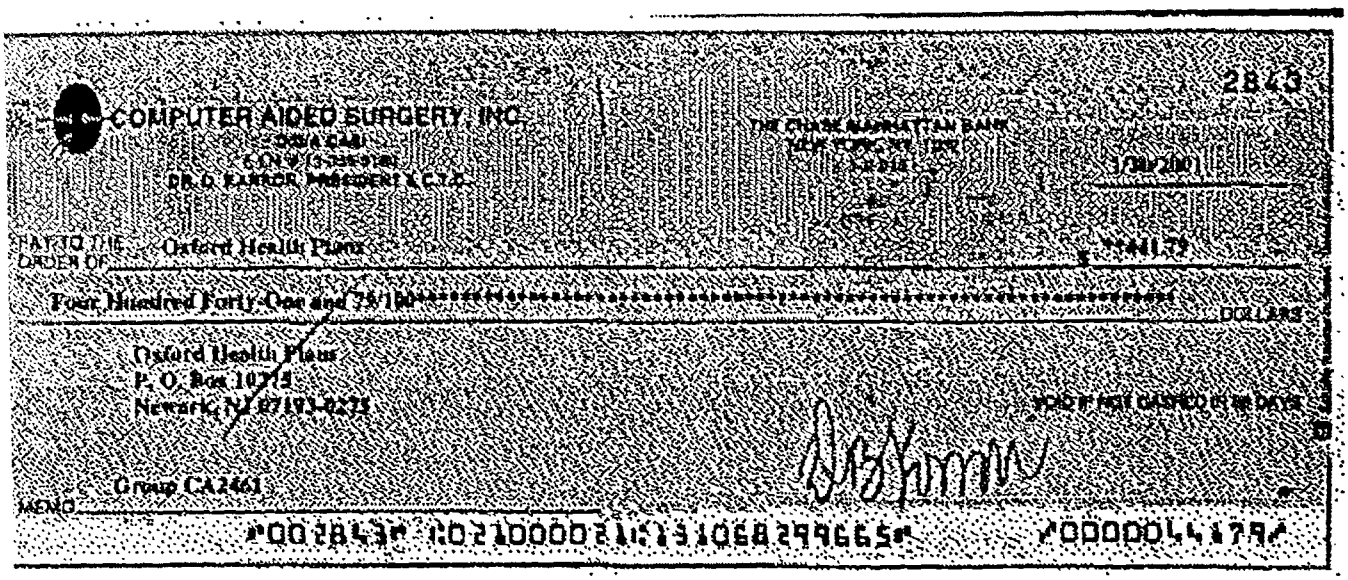
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032320302 Posting date 01-FEB-01

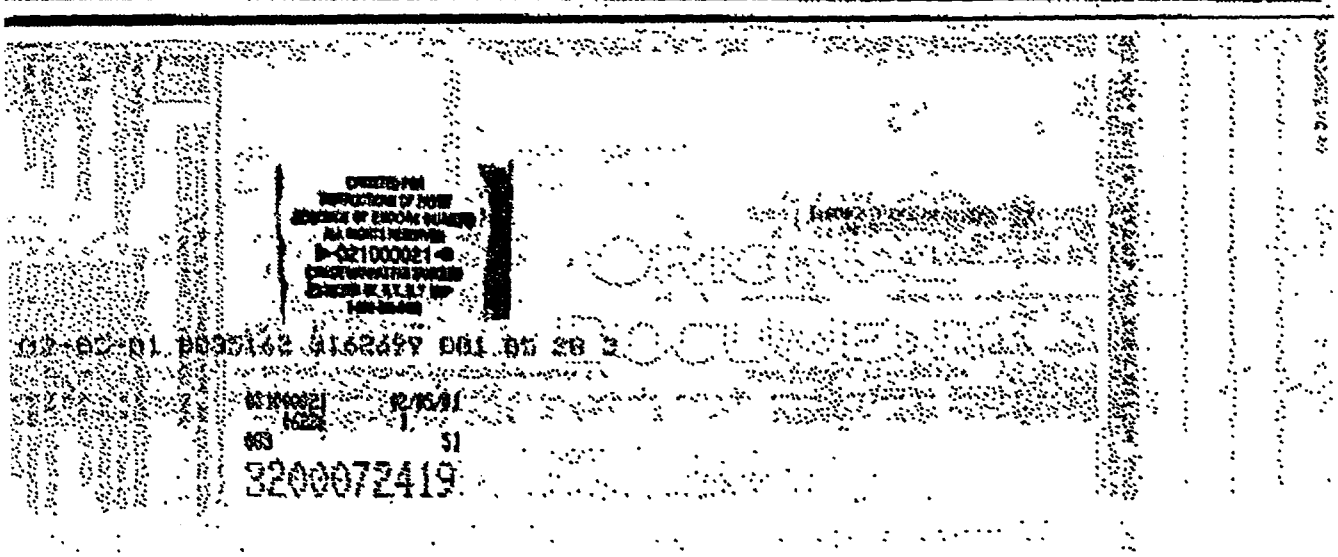


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032381757 Posting date 02-FEB-01

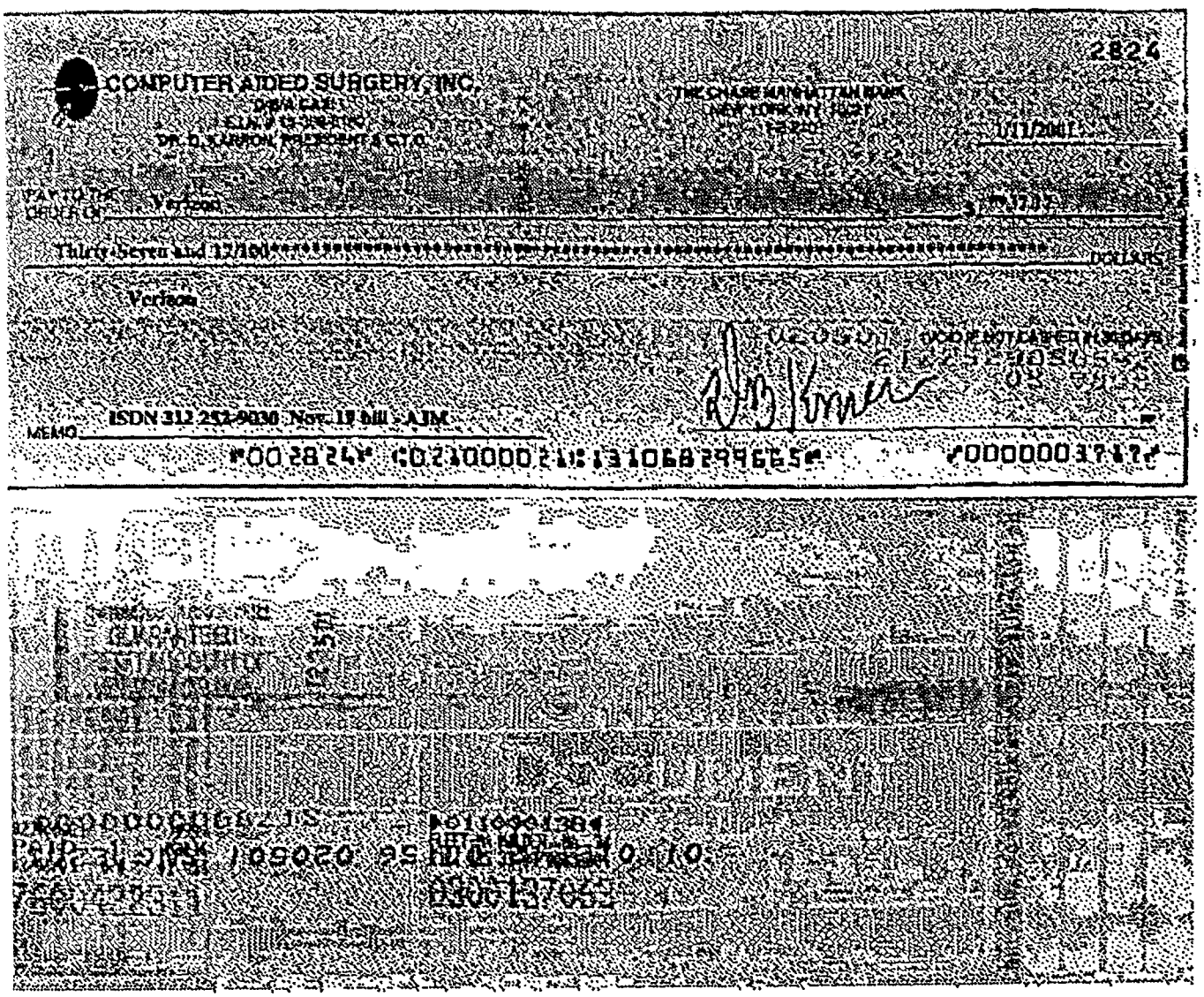


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032072419 Posting date 05-FEB-01

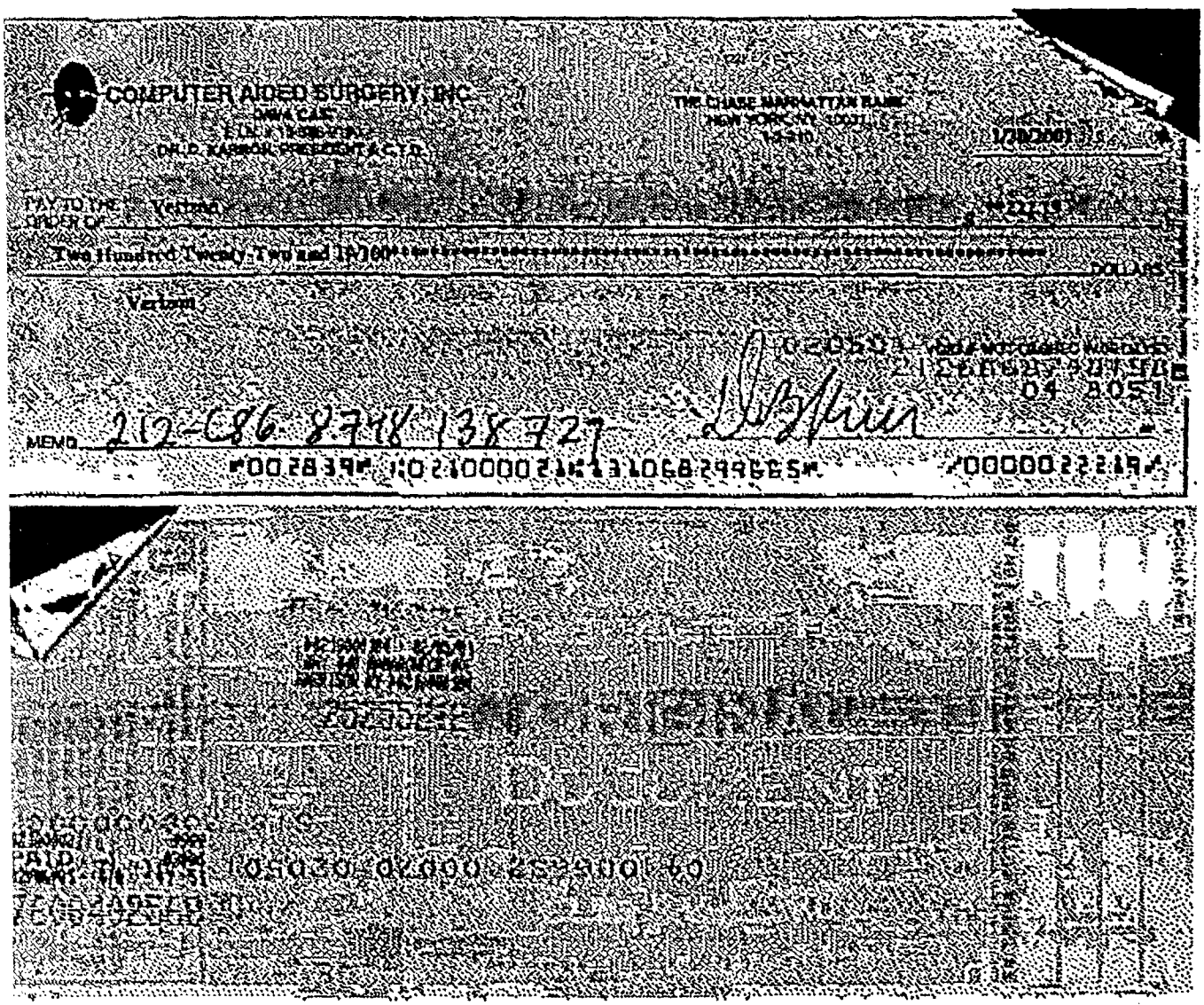




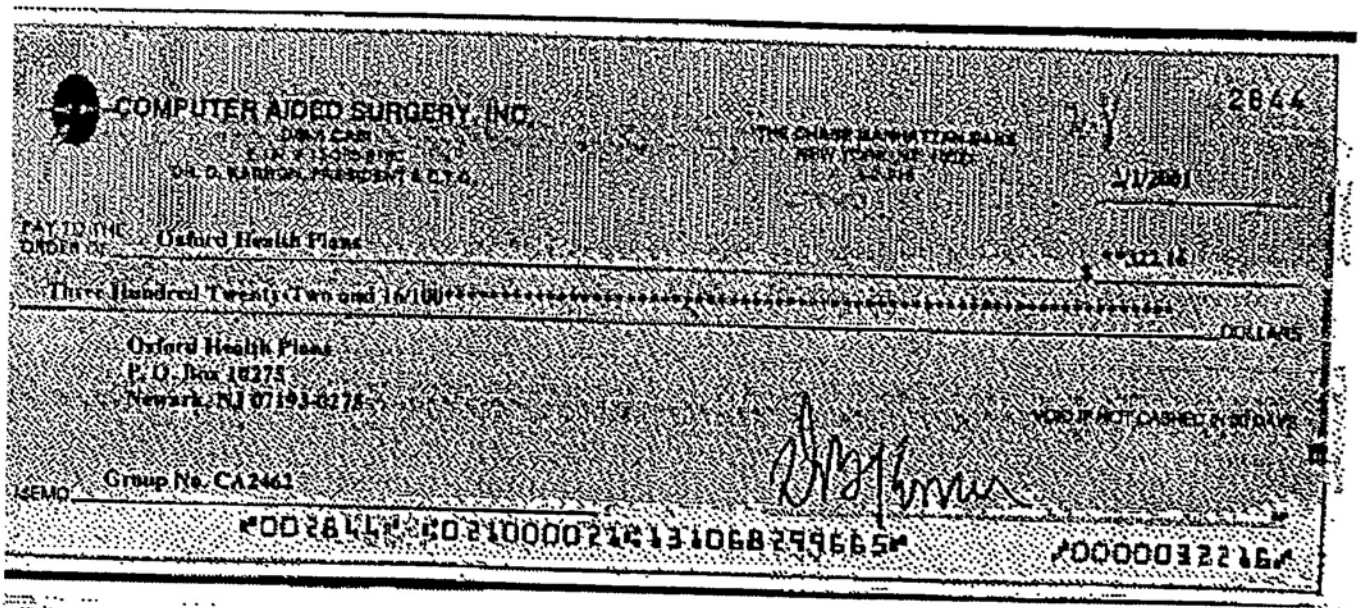
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076422311 Posting date 06-FEB-01

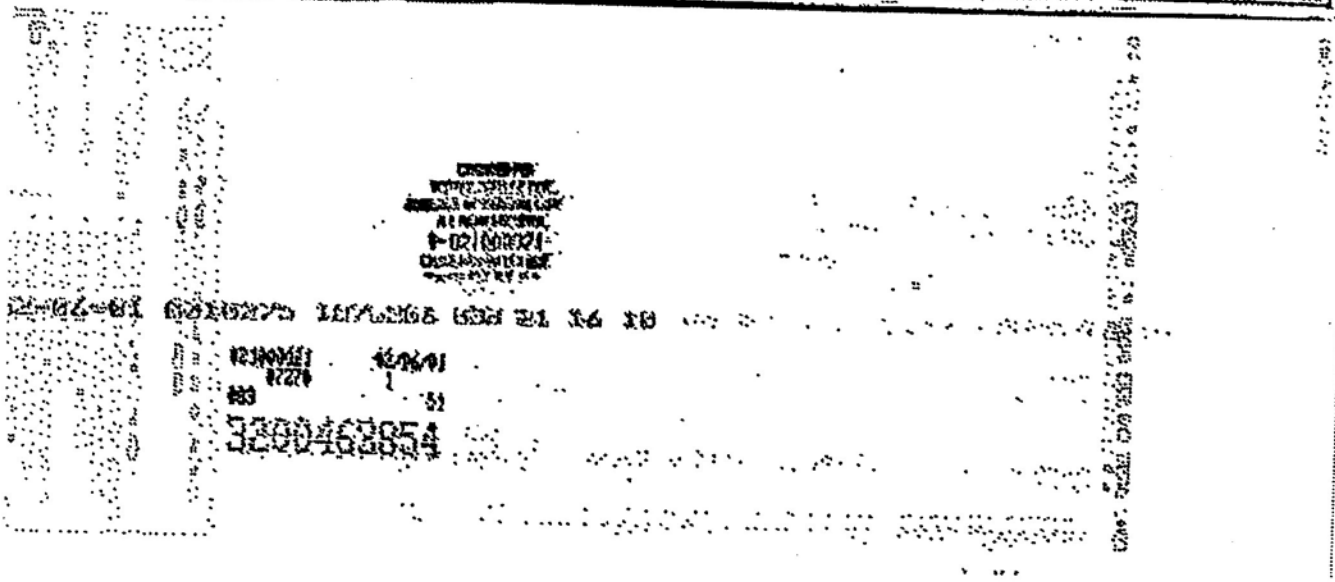


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076402568 Posting date 06-FEB-01

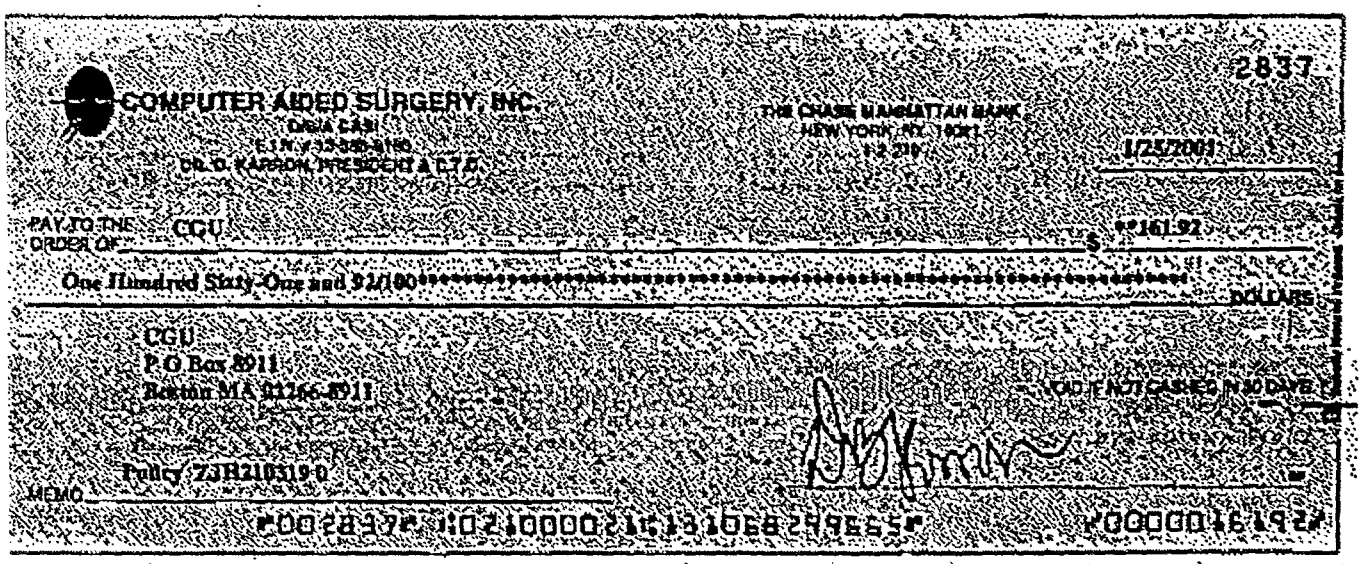


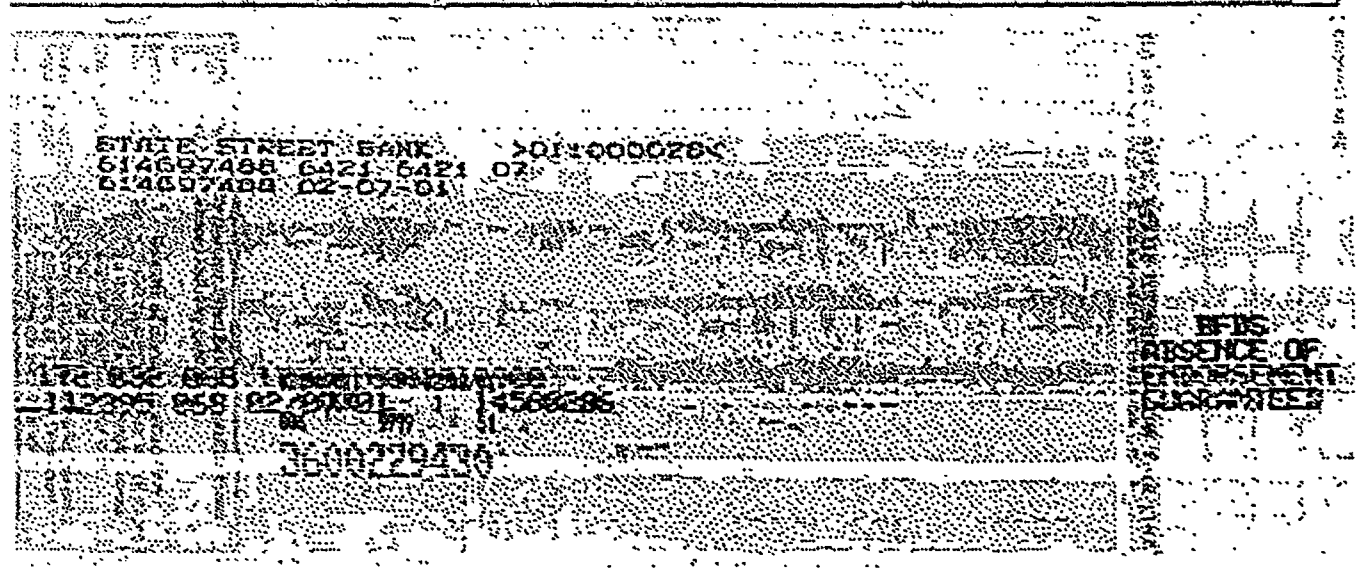
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032463854 Posting date 06-FEB-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036229430 Posting date 08-FEB-01





131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 13

Important Information

Your combined Business Banking balances in February totaled $523.39.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		347.93
Deposits and Credits	4	9,266.60
Withdrawals and Debits	2	849.56
Checks Paid	13	3,501.68
Ending Balance		**5,263.29**

Deposits and Credits

Date	Description	Amount
02/28	Transfer From Chk # 131-0684916-65	1,400.00
03/13	Deposit	2,424.00
03/16	Deposit	444.10
03/21	Deposit	4,998.50
Total		**9,266.60**

Withdrawals and Debits

Date	Description	Amount
02/28	Chase Sbfs Line Payment 022801 71092305018921	801.56
03/01	Analysis Fee For The Month Of February	48.00
Total		**849.56**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2834	02/23	190.89	2849	03/12	27.24	2857*	03/20	112.19
2838*	03/06	38.04	2850	03/06	36.48	2858	03/16	455.16
2840*	03/06	246.29	2852*	03/13	1,638.80	2860*	03/20	55.00
2847*	03/05	102.38	2853	03/19	100.00			
2848	02/23	57.42	2854	03/20	441.79			

Total (13 checks) **3,501.68**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
02/23	99.62	03/05	547.68	03/13	984.83
02/28	698.06	03/06	226.87	03/16	973.77
03/01	650.06	03/12	199.63	03/19	873.77

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

03/20	264.79	03/21	5,263.29	

Analysis Fee Explanation

An Analysis Fee of $ 48.00 was charged to your account on 03/01 based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65

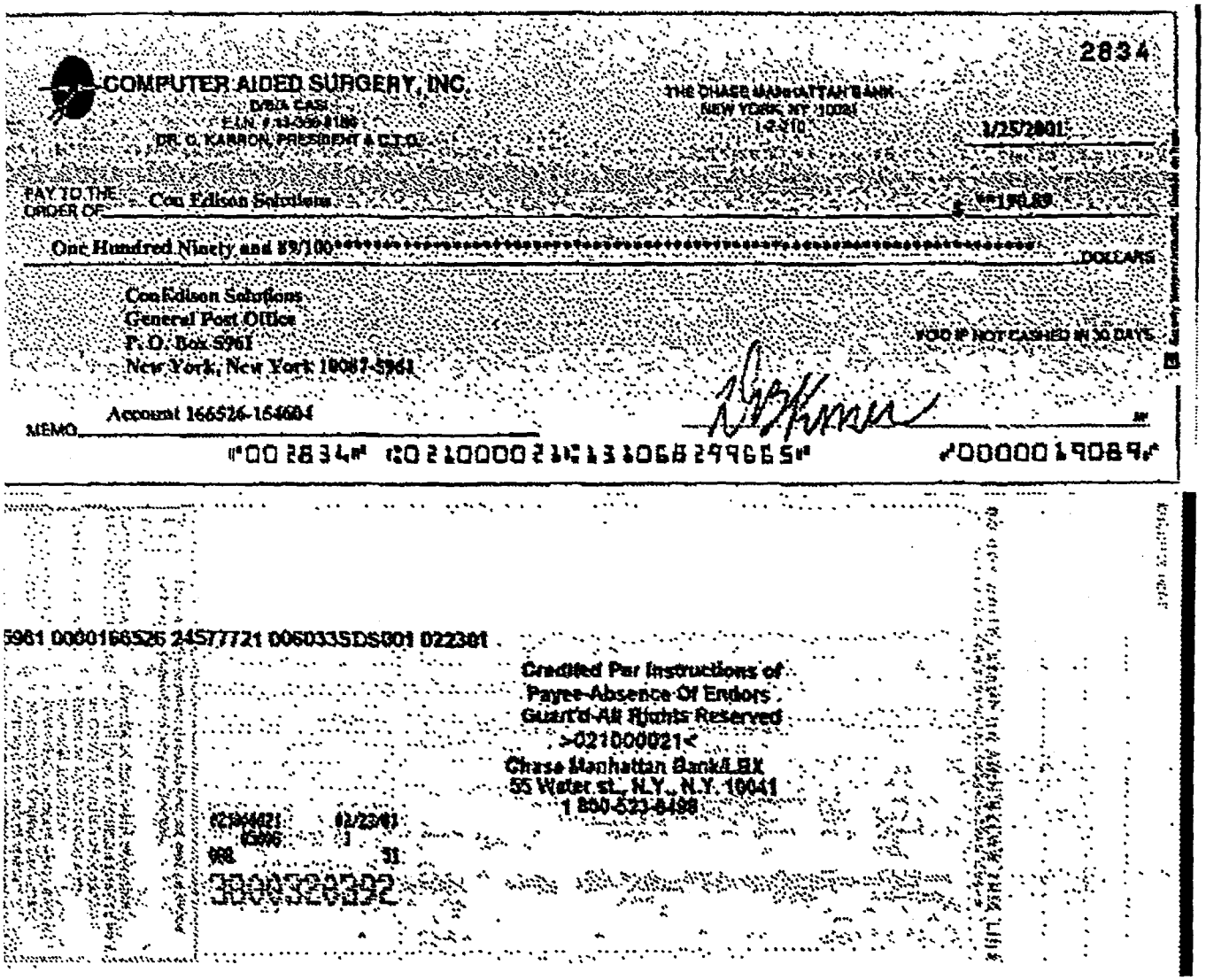
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Stop Payment	1	$ 25.00	25.00	Check Paid	10	$ 0.20	2.00

Total Itemized Service Charges	27.00
Monthly Maintenance Charge	21.00
Analysis Fee for February	**48.00**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0038320392 Posting date 23-FEB-01



2834

COMPUTER AIDED SURGERY, INC.
DBA CASI
E.I.N. # 13-3894180
DR. G. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2/310

1/25/2001

PAY TO THE ORDER OF Con Edison Solutions $ **190.89

One Hundred Ninety and 89/100********** DOLLARS

ConEdison Solutions
General Post Office
P. O. Box 5961
New York, New York 10087-5961

VOID IF NOT CASHED IN 30 DAYS

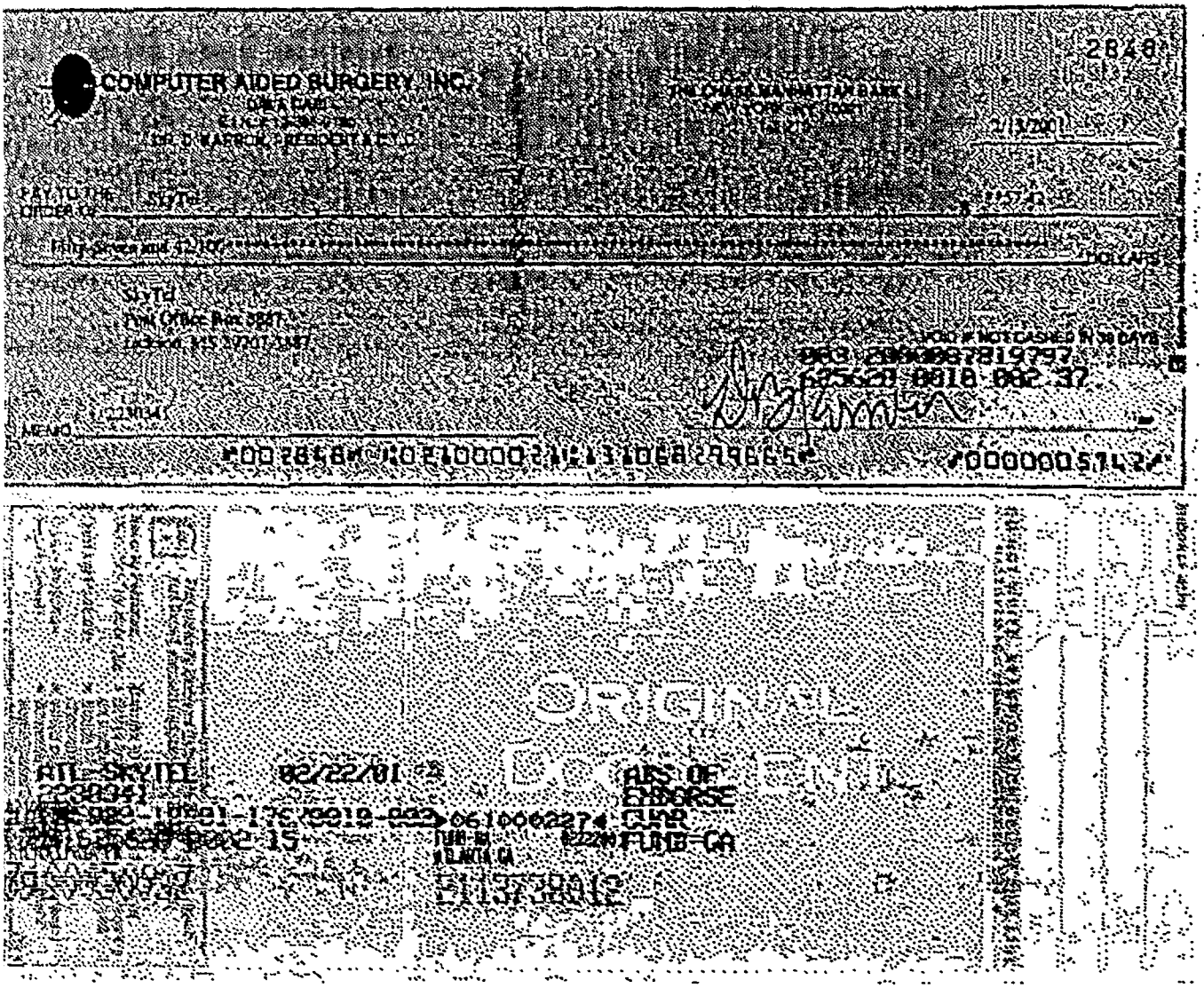
MEMO Account 166526-154684

⑈002834⑈ ⑆021000021⑆ 13 3068 29966 5⑈ ⑈00000190899⑈

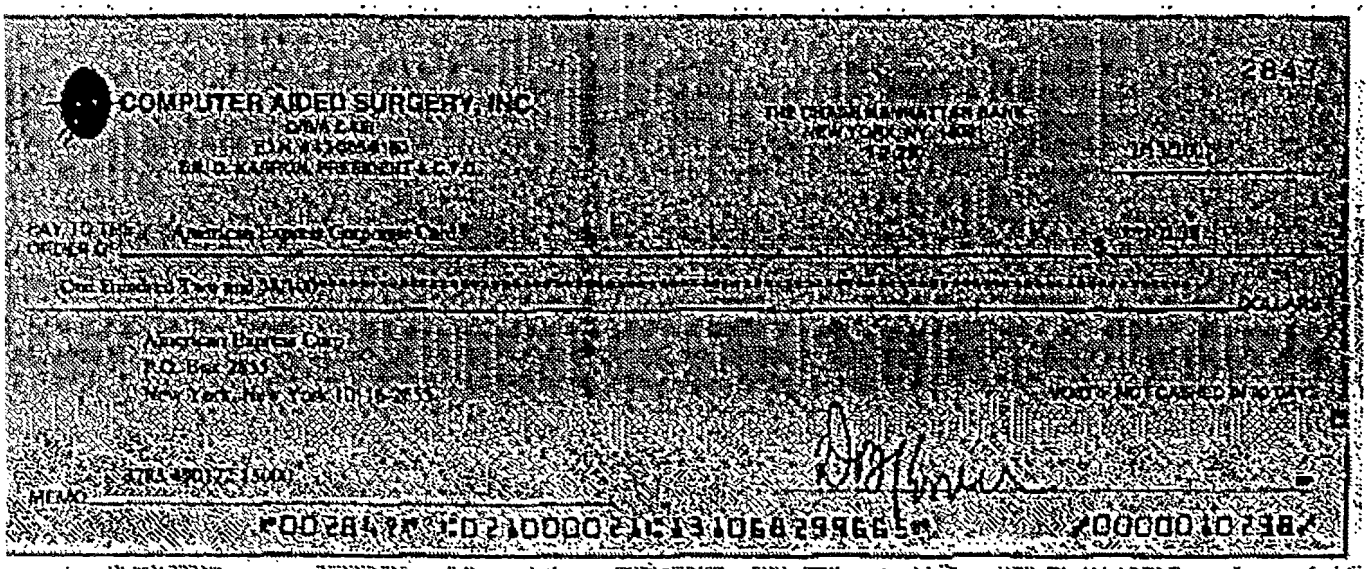
5961 0000166526 24577721 006033SDS001 022301

Credited Per Instructions of
Payee-Absence Of Endors.
Guar'd-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBX
55 Water st., N.Y., N.Y. 10041
1 800-523-8498

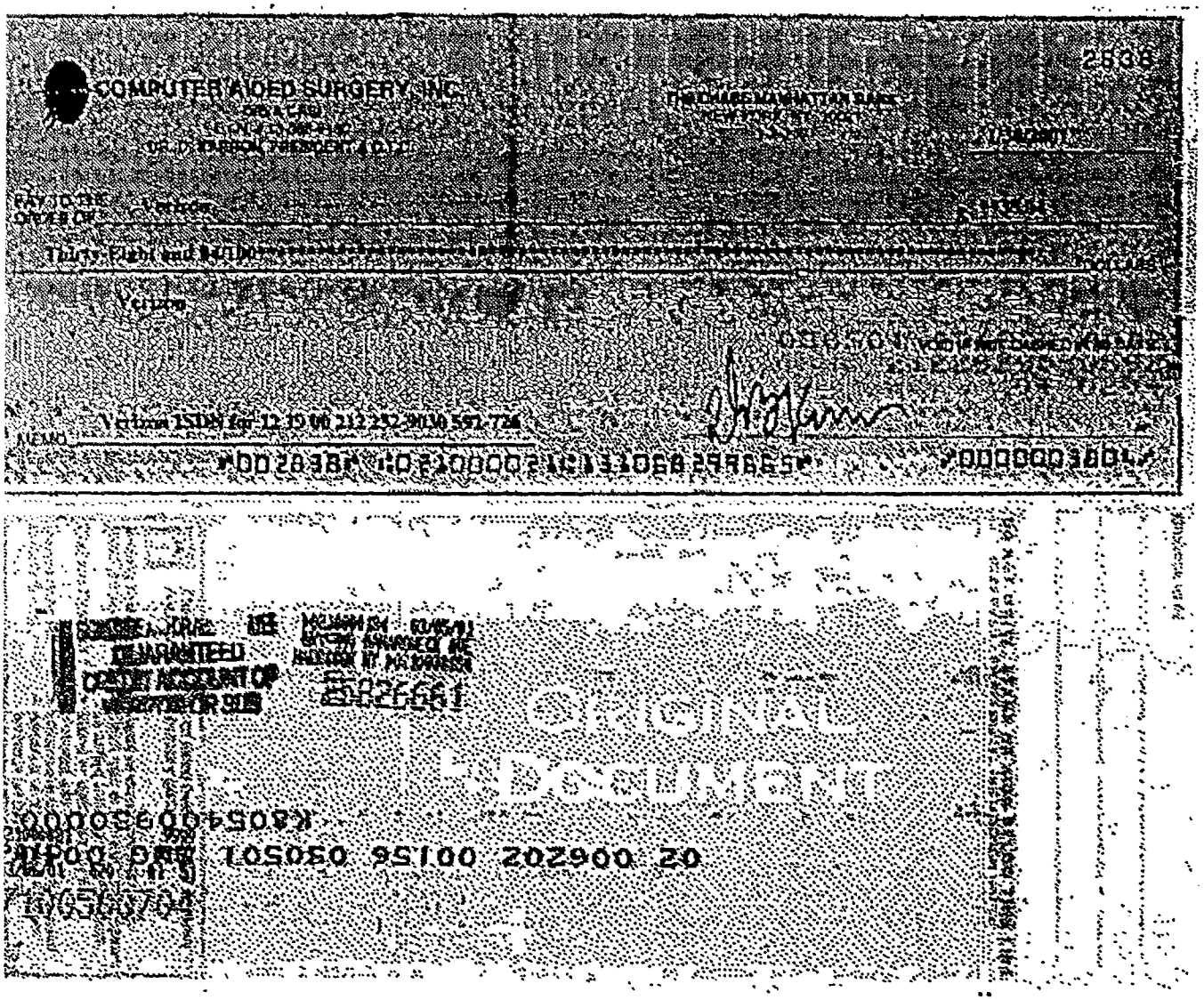
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0071450907 Posting date 23-FEB-01



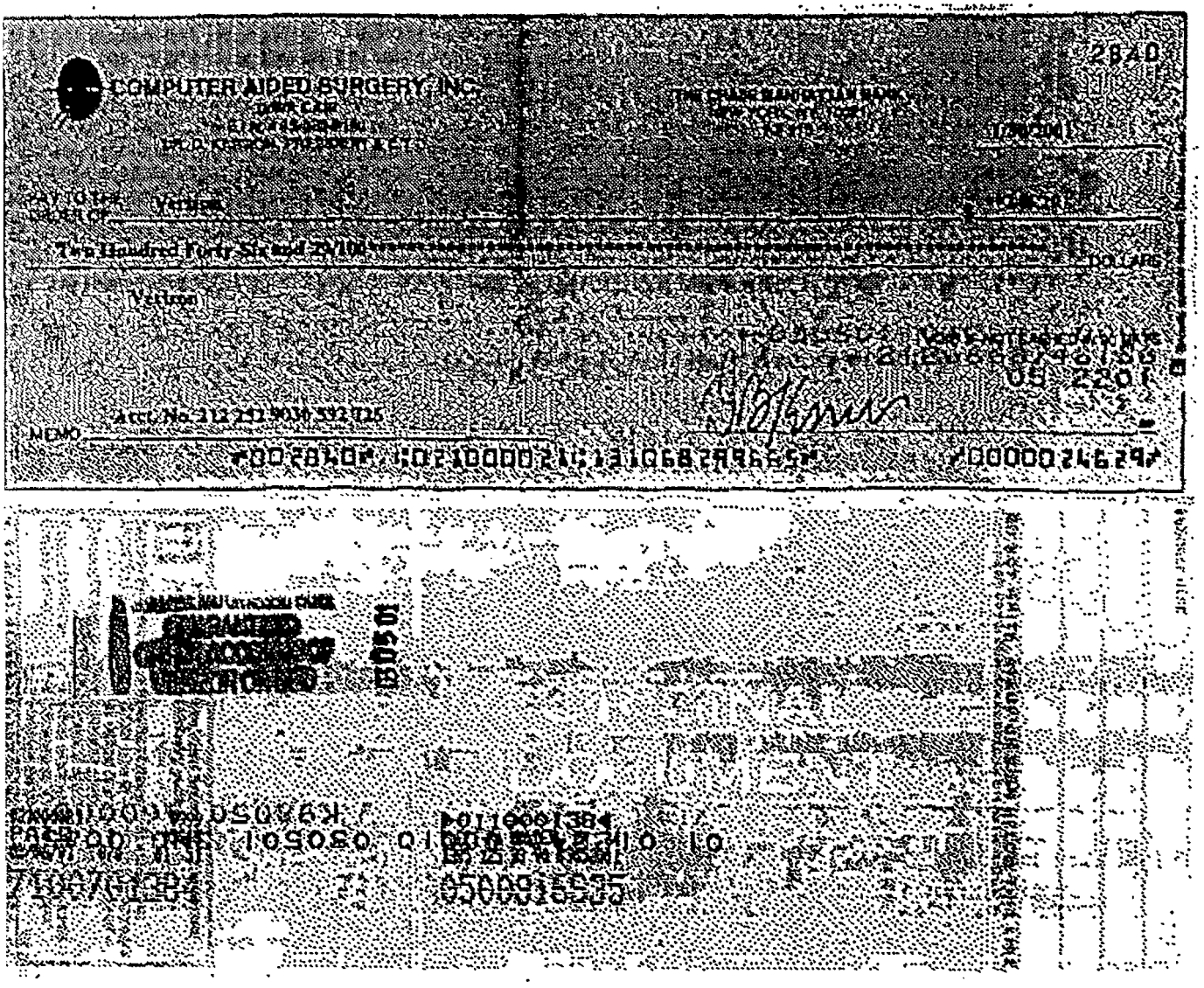
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0071226935 Posting date 05-MAR-01



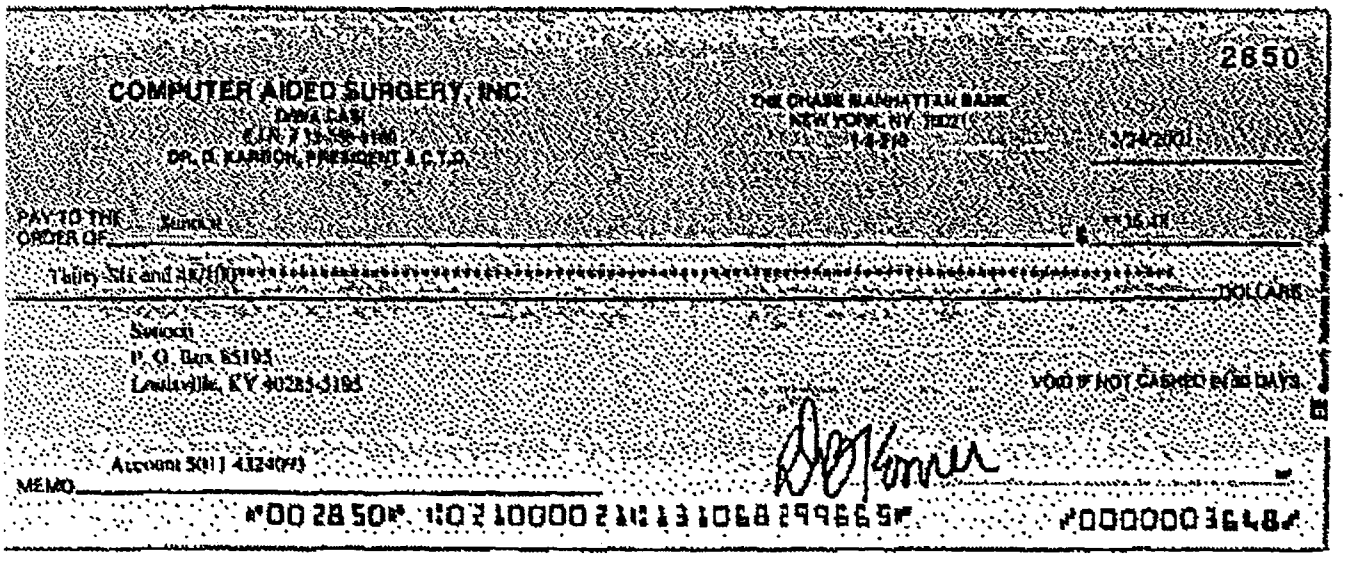
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0071500704 Posting date 06-MAR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0071701384 Posting date 06-MAR-01

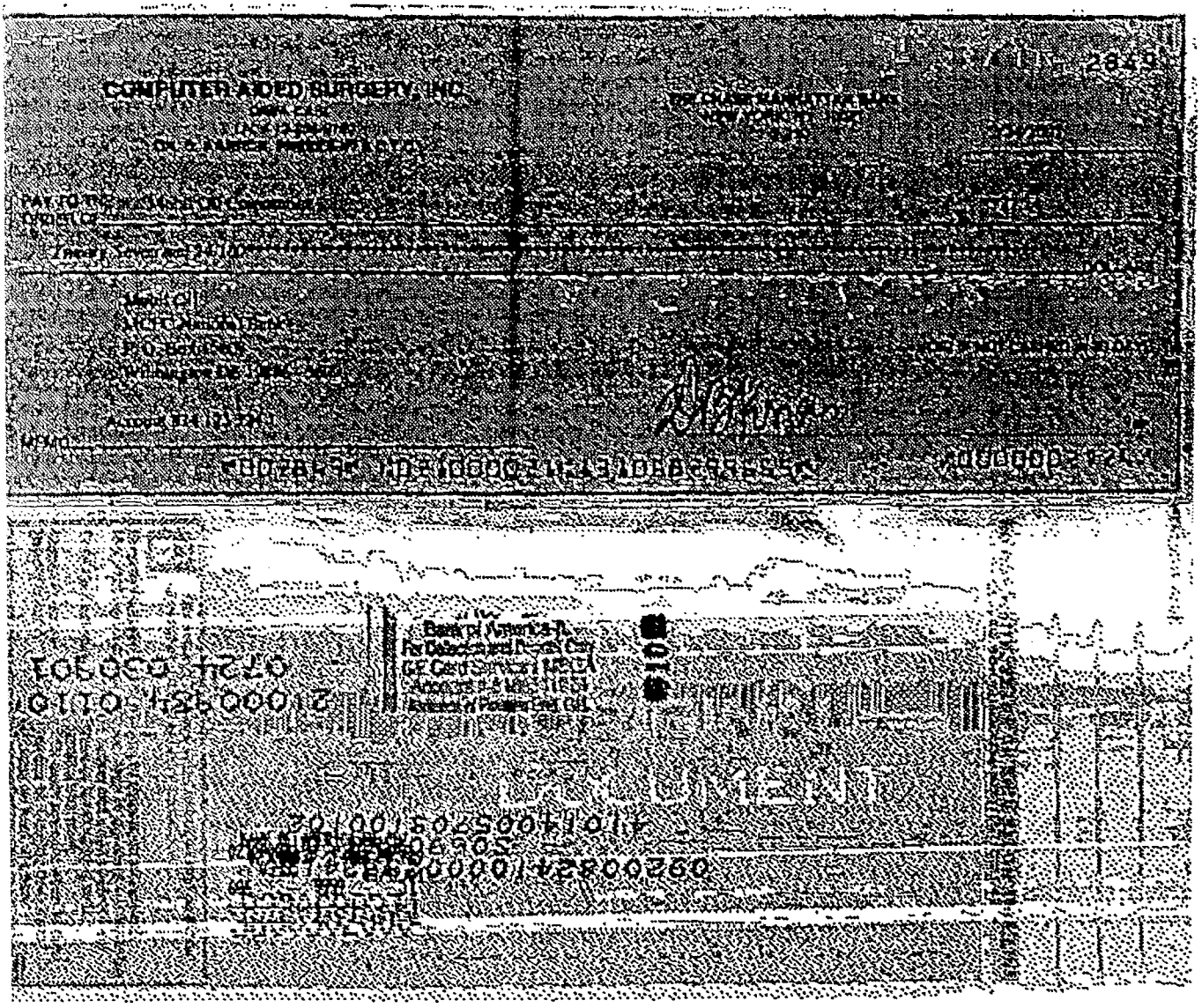


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032054771 Posting date 06-MAR-01

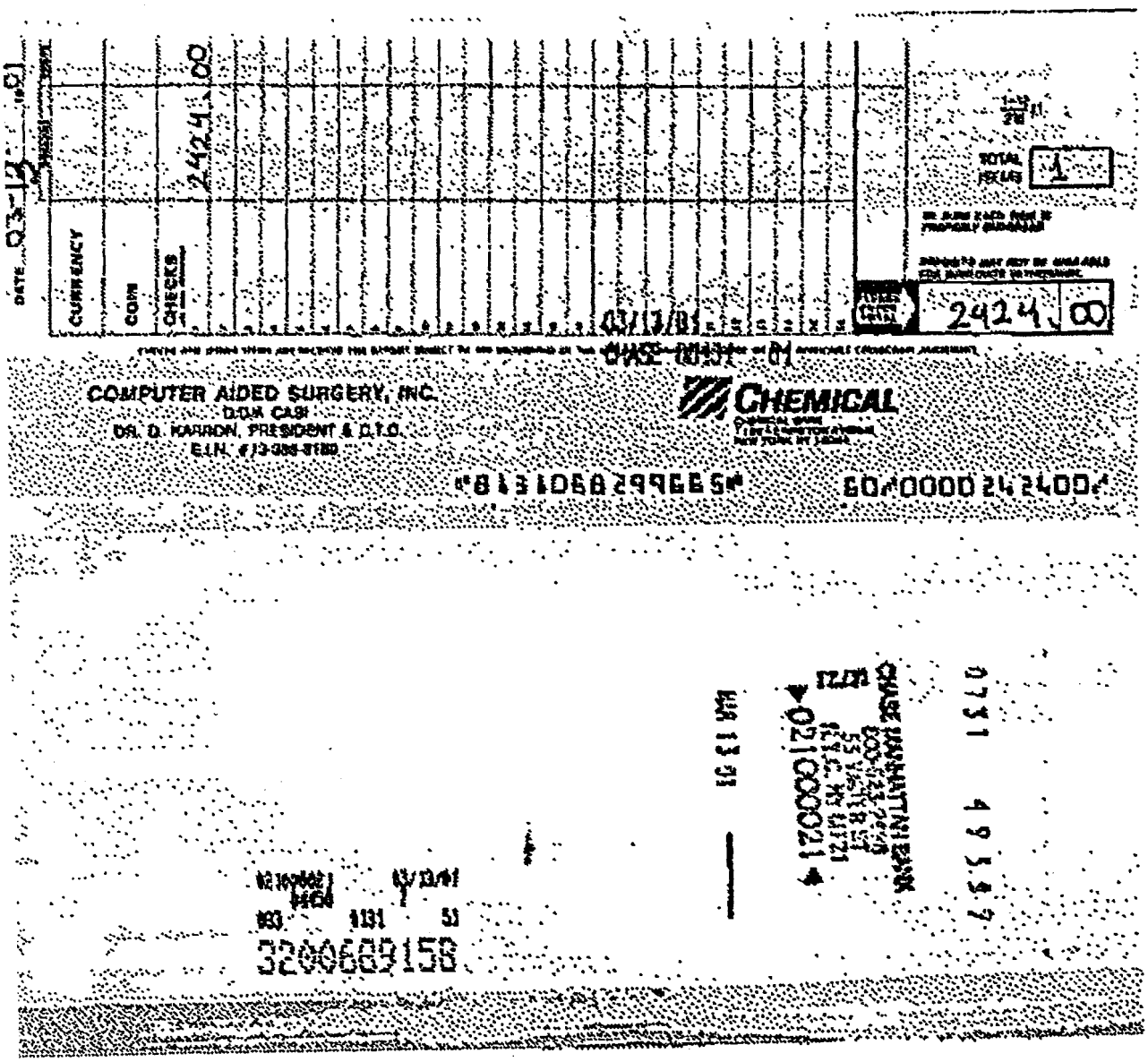


ER PER INST PAYEE ABS OF ENDOR
CURRTD ALL PCTS PES 021000021
CHASE BNK 503-9498
55 WATER
10041
3200054771

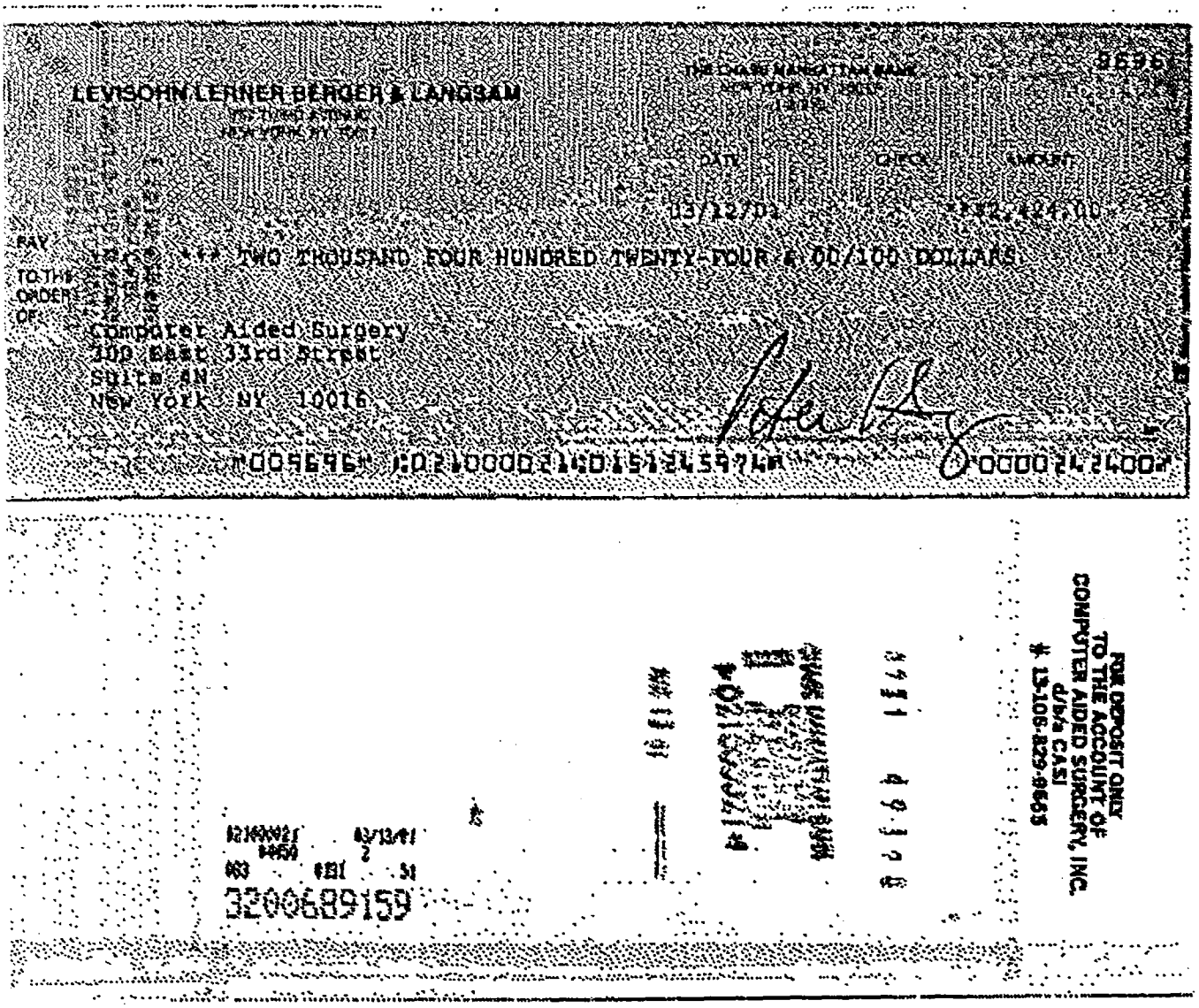
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036302000 Posting date 12-MAR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032689158 Posting date 13-MAR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032689159 Posting date 13-MAR-01


LEVISOHN LERNER BERGER & LANGSAM

DATE 03/12/01 CHECK AMOUNT **$2,424.00

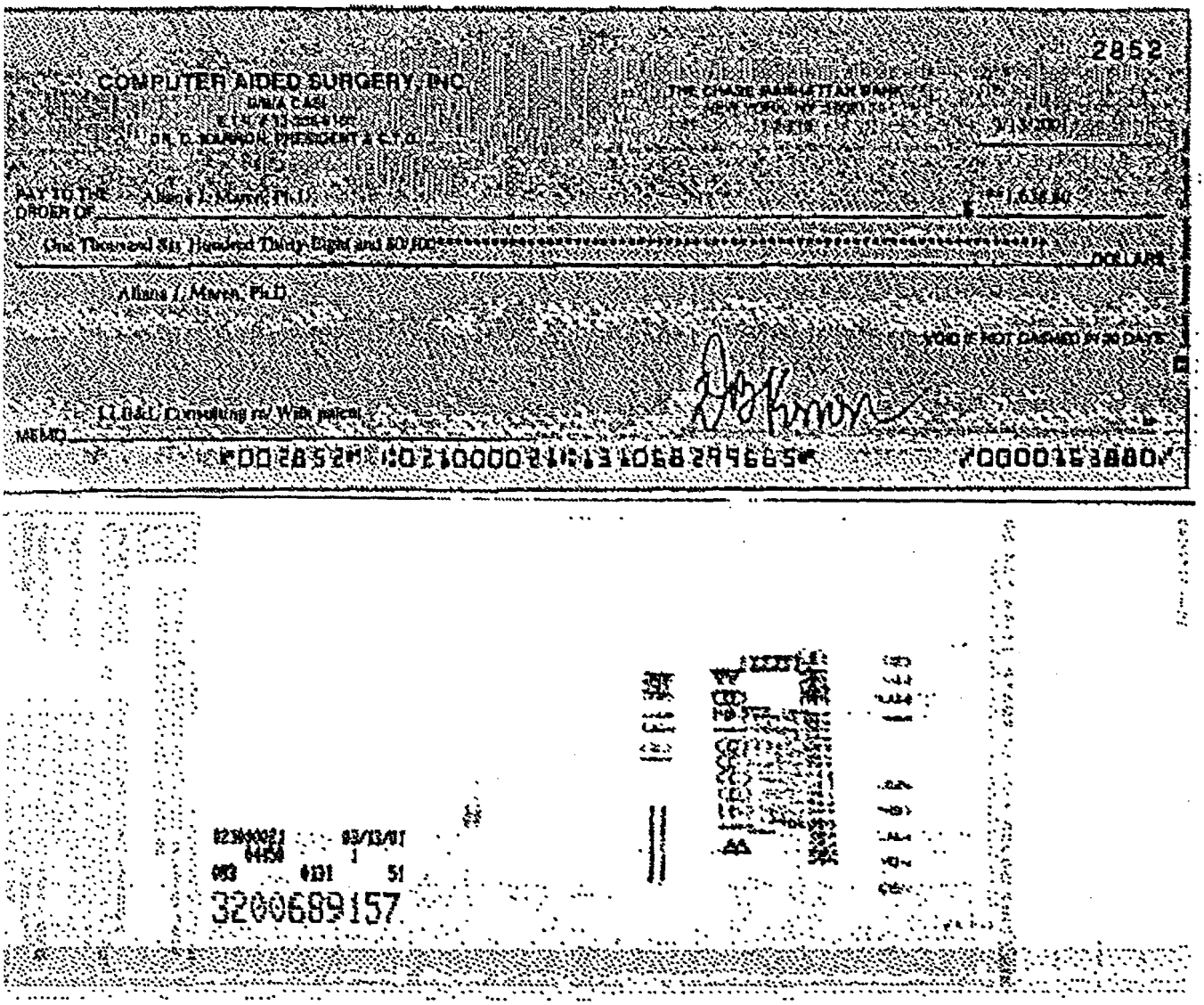
PAY TO THE ORDER OF *** TWO THOUSAND FOUR HUNDRED TWENTY-FOUR & 00/100 DOLLARS

Computer Aided Surgery
300 East 33rd Street
Suite 4N
New York NY 10016

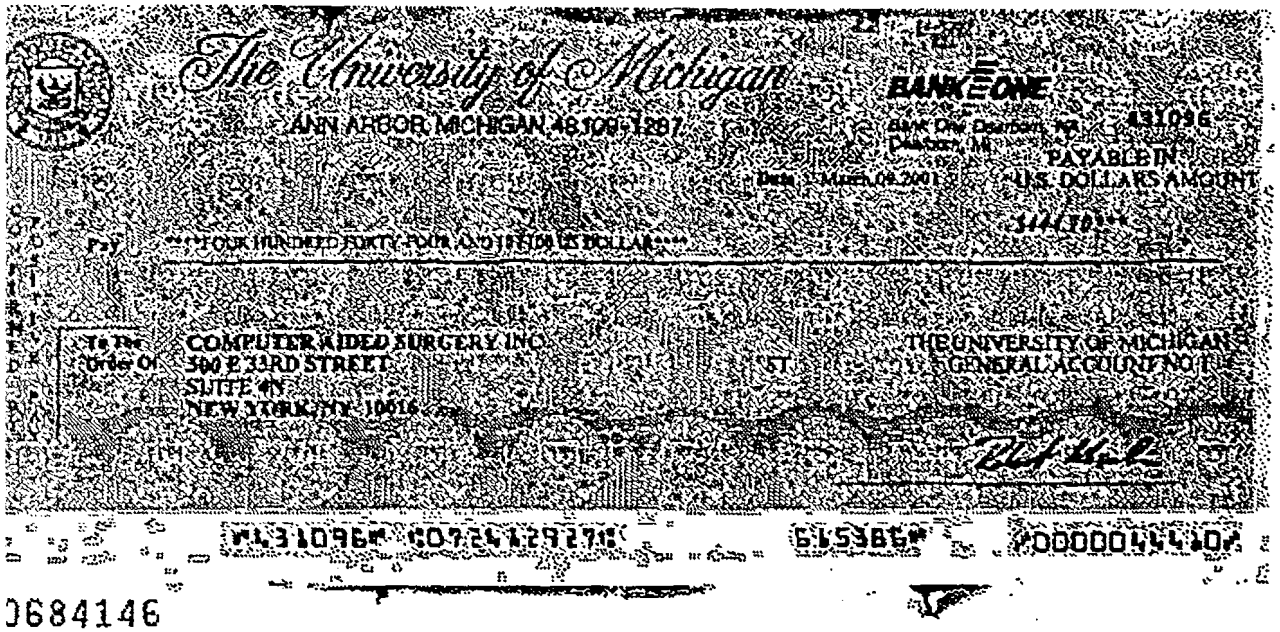
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-109-829-9645

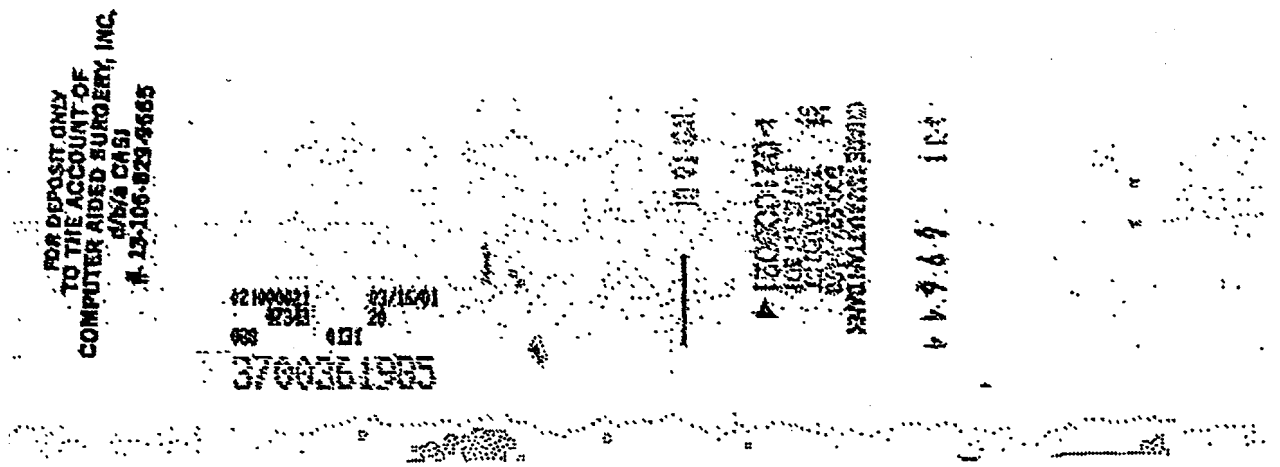
3200689159

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032689157 Posting date 13-MAR-01

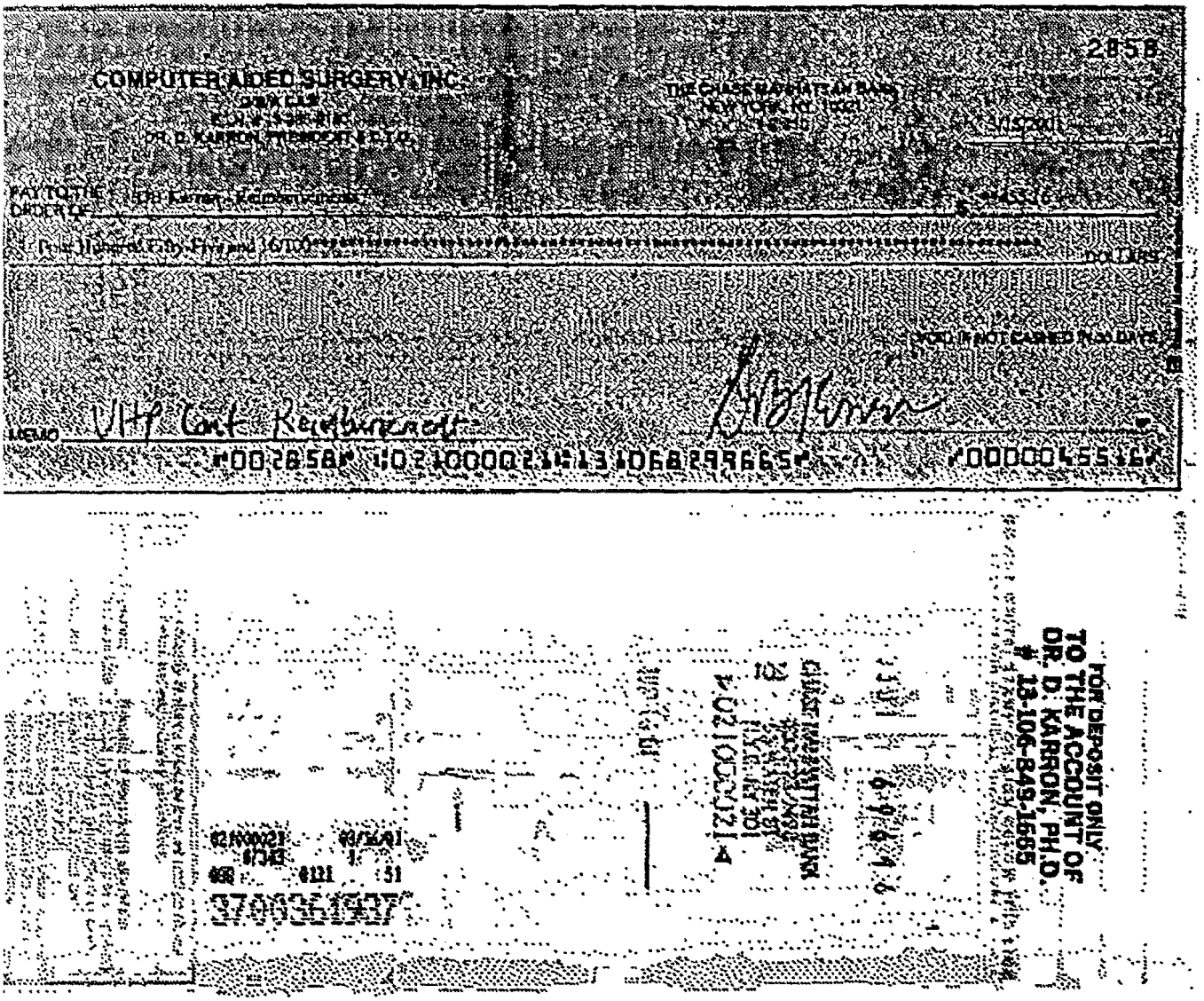


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037361935 Posting date 16-MAR-01

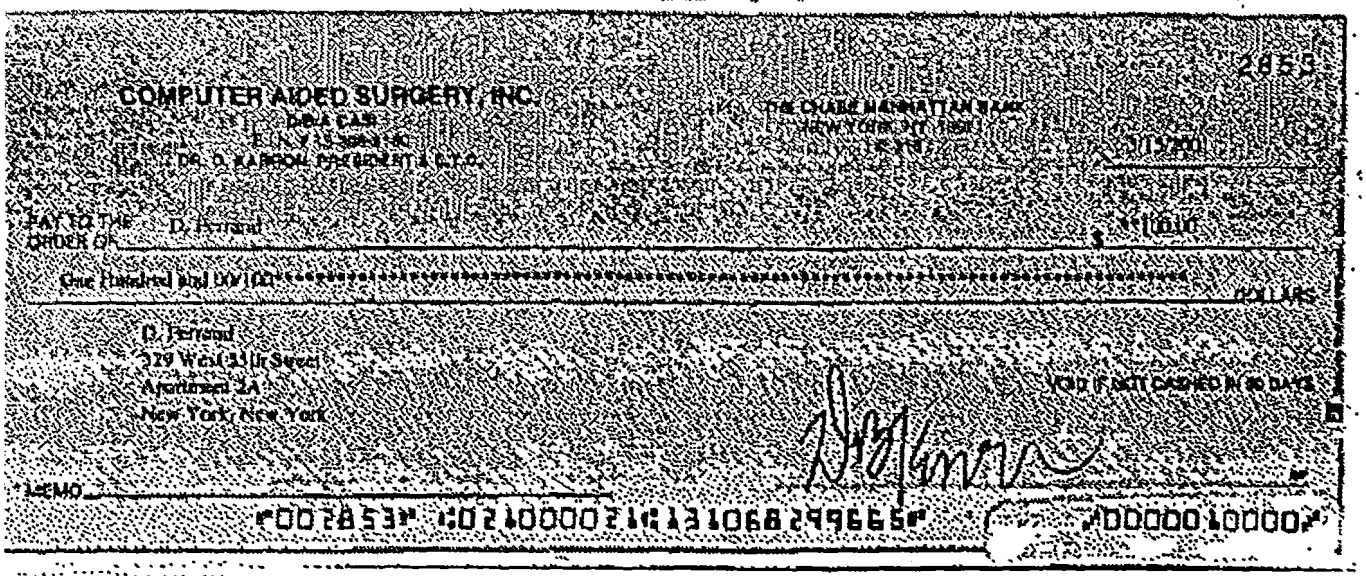


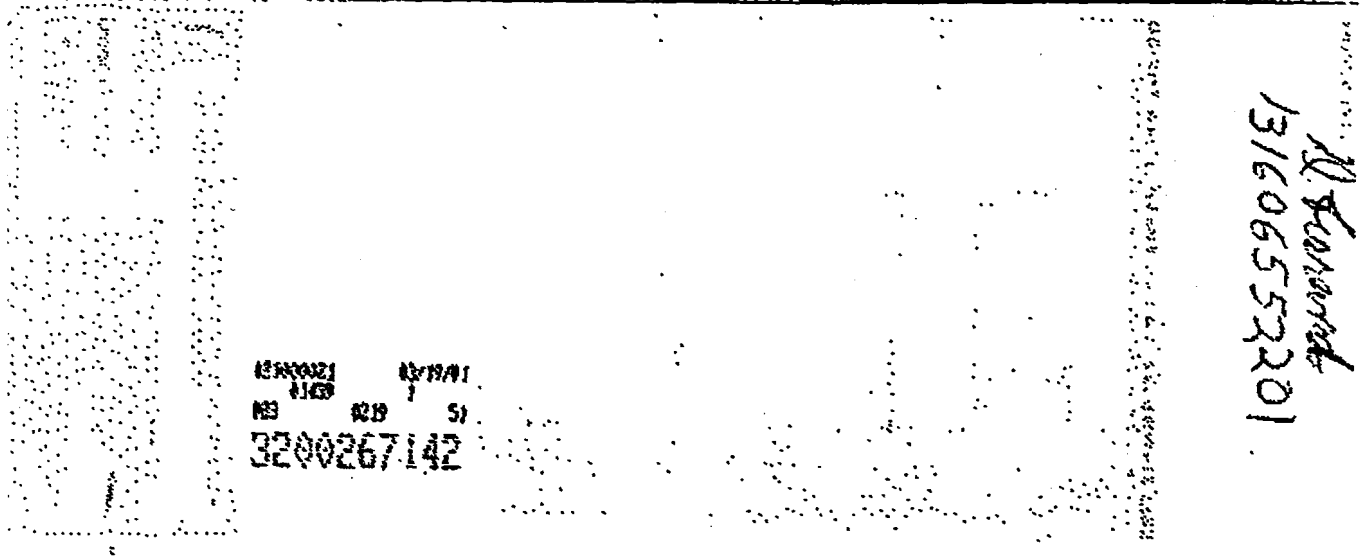


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037361937 Posting date 16-MAR-01

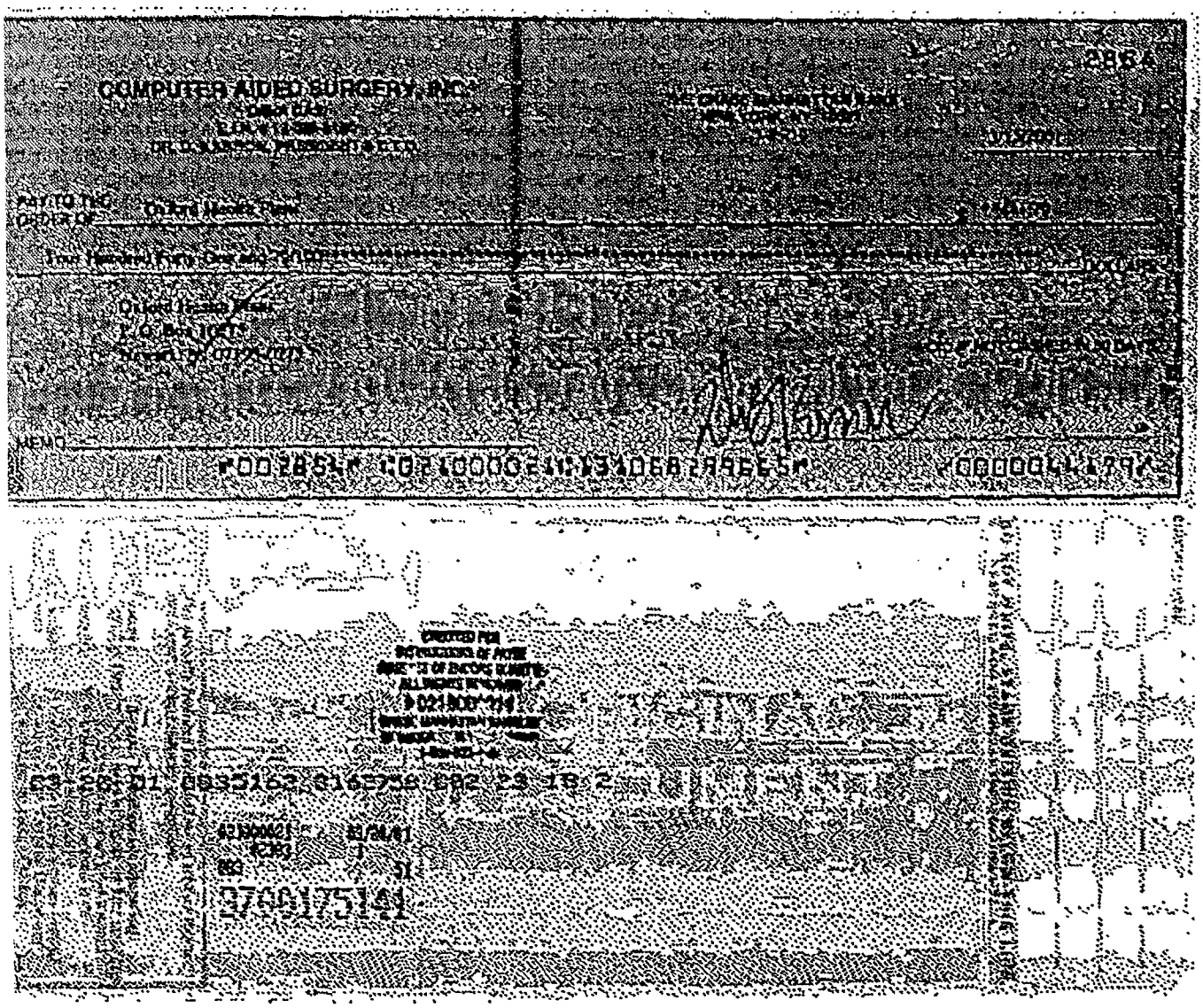


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032267142 Posting date 19-MAR-01

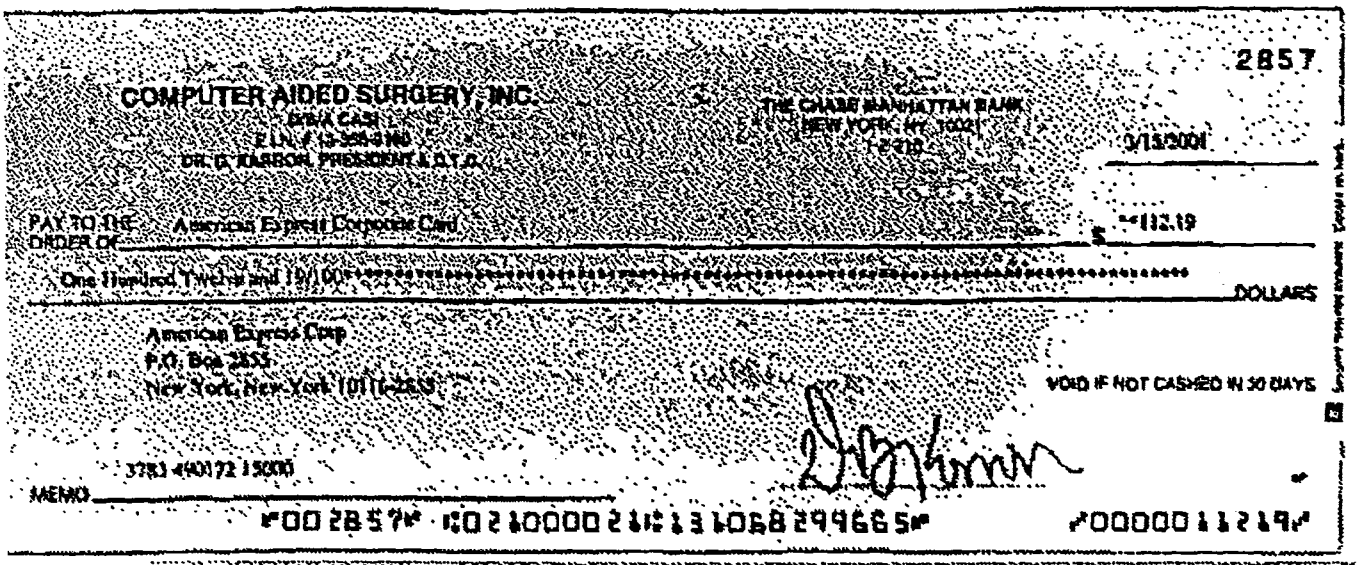


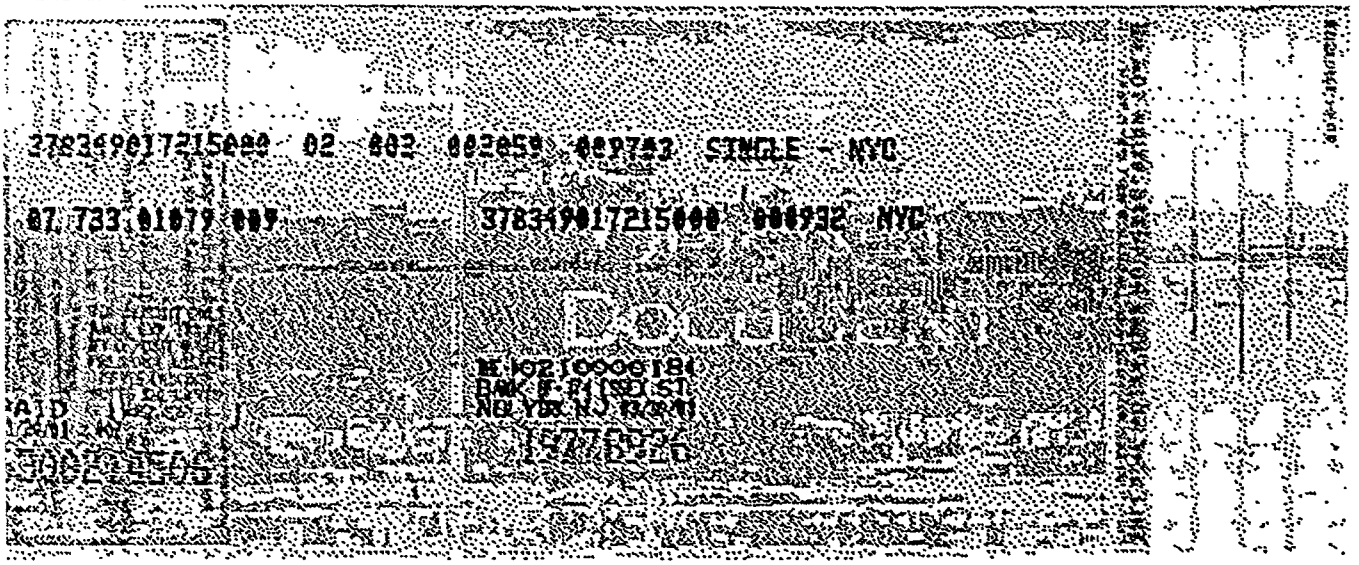


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037175141 Posting date 20-MAR-01



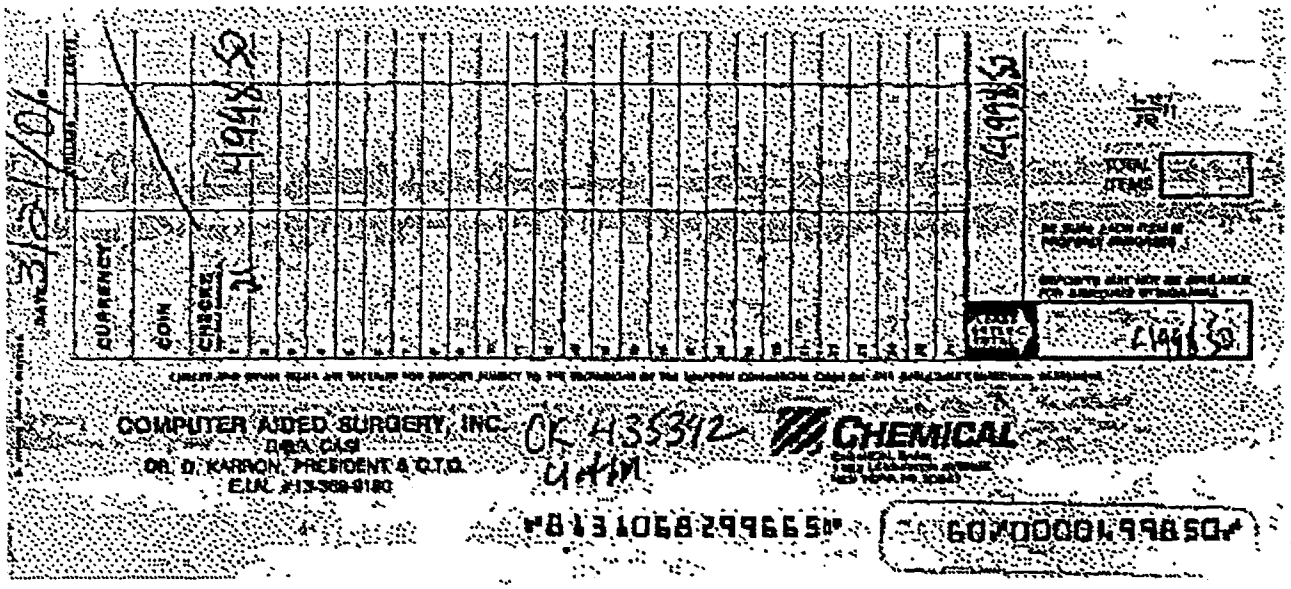
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012541373 Posting date 20-MAR-01

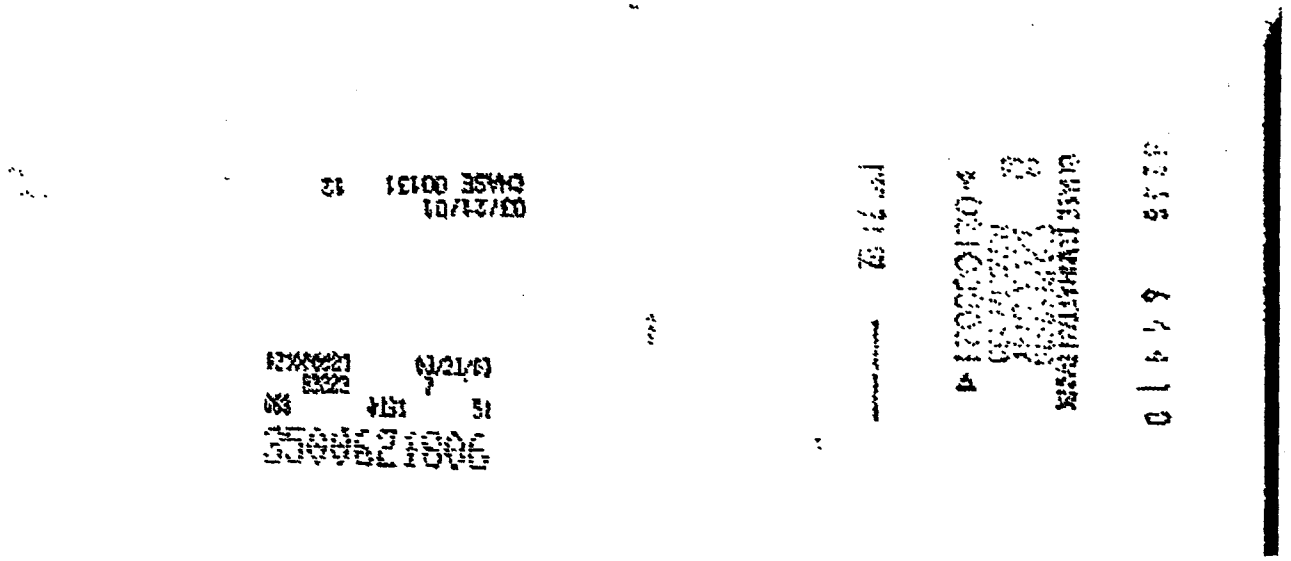




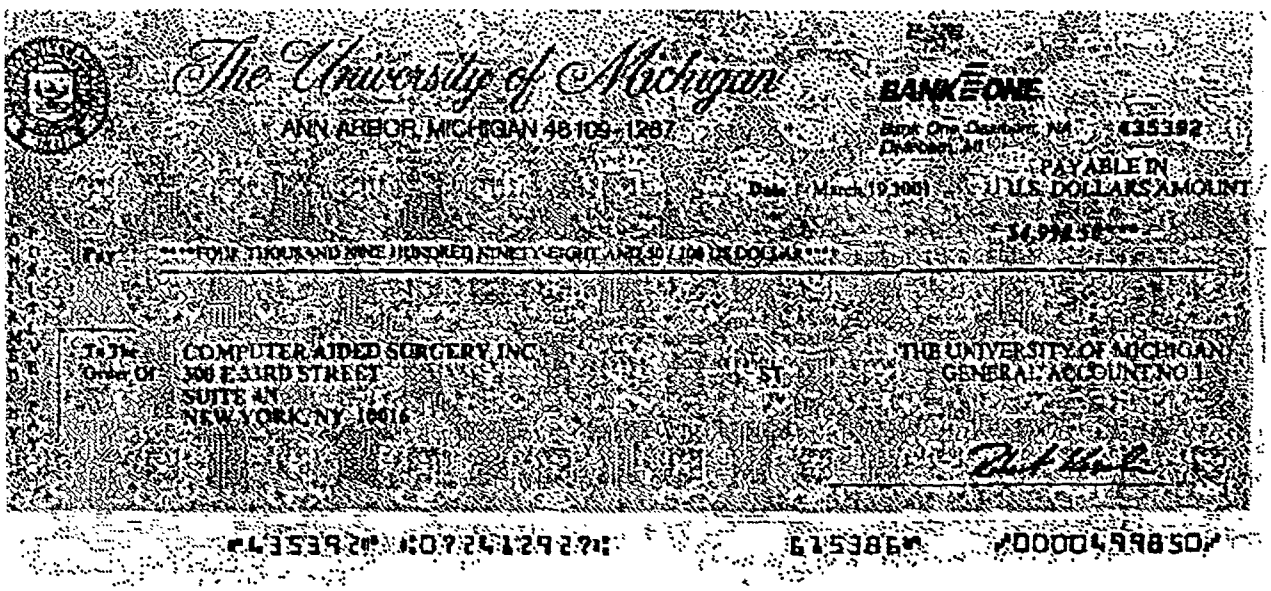
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036212793 Posting date 20-MAR-01

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035621806 Posting date 21-MAR-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035621807 Posting date 21-MAR-01



0688442

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13-105-829-9665

March 22 - April 20, 2001

131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 20

Important Information

Your combined Business Banking balances in March totaled $1,380.80.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		5,263.29
Deposits and Credits	3	5,897.93
Withdrawals and Debits	4	5,886.13
Checks Paid	20	4,518.88
Ending Balance		**756.21**

Deposits and Credits

Date	Description	Amount
03/23	Mbna America Direct Dep 032301 D B Karron Phd	5,000.00
04/16	Deposit	692.51
04/20	ATM / Quick Drop Deposit	205.42
Total		**5,897.93**

Withdrawals and Debits

Date	Description	Amount
03/23	Insufficient Funds Service Fee	60.00
03/23	Transfer To Chk # 131-0684916-65	5,000.00
04/02	Chase Sbfs Line Payment 040201 71092305018921	798.73
04/02	Analysis Fee For The Month Of March	27.40
Total		**5,886.13**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2851	03/22	82.15	2865	03/27	14.04	2872	04/09	441.79
2856*	03/23	49.89	2866	03/30	200.00	2873	03/23	777.09
2859*	03/22	21.37	2867	03/26	287.68	2874	04/03	17.56
2861*	03/22	16.99	2868	03/28	284.85	2875	03/23	1,000.00
2862	03/26	38.57	2869	04/20	105.60	2876	04/09	189.52
2863	03/28	328.37	2870	03/26	165.14	2877	04/19	42.59
2864	03/26	401.84	2871	03/26	53.84			

Total (20 checks) **4,518.88**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

03/22	5,142.78	03/28	1,681.47	04/09	6.47
03/23	3,255.80	03/30	1,481.47	04/16	698.98
03/26	2,308.73	04/02	655.34	04/19	656.39
03/27	2,294.69	04/03	637.78	04/20	756.21

Analysis Fee Explanation

An Analysis Fee of $ 27.40 was charged to your account on 04/02 based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s): 131-0682996-65

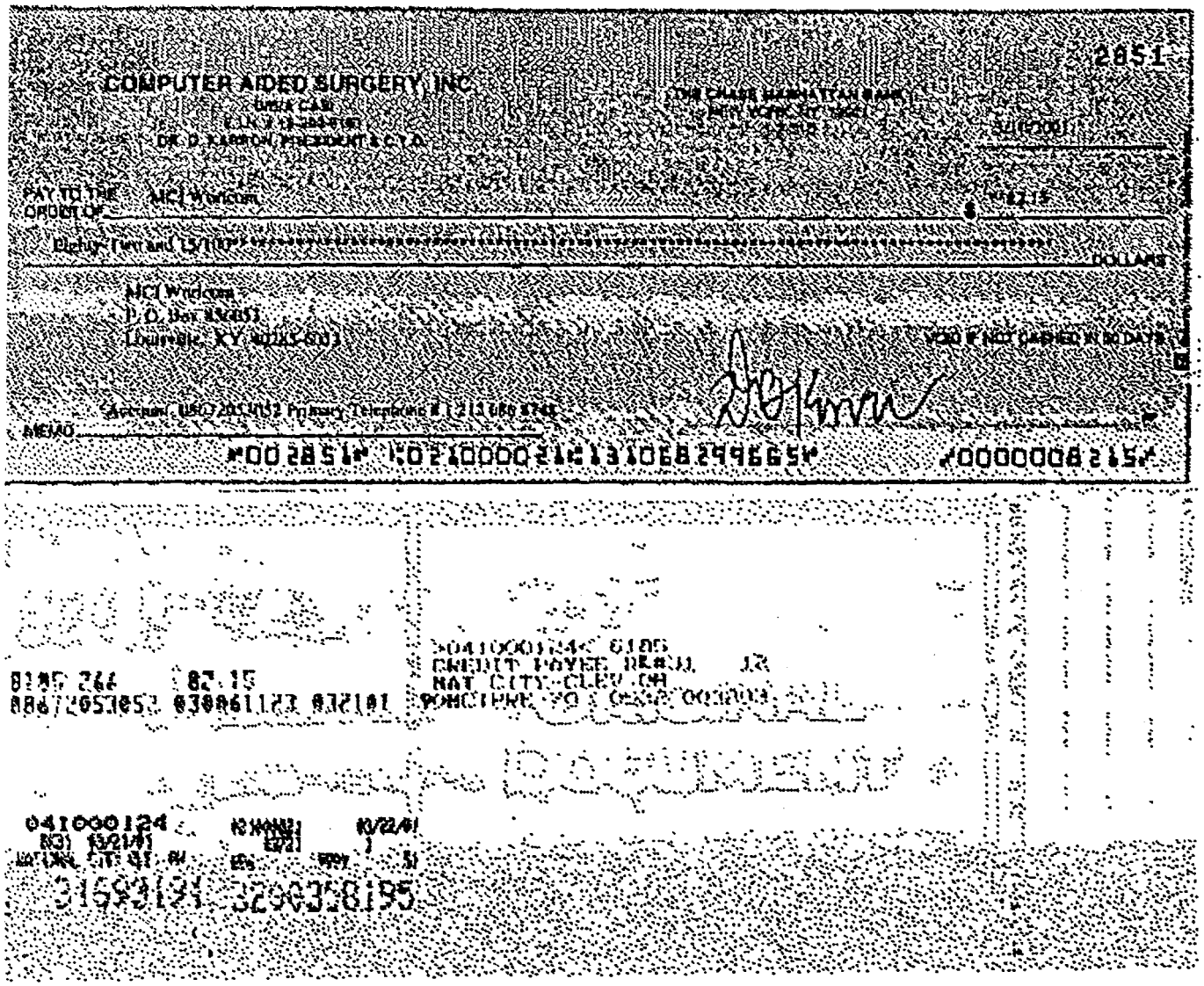
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	3	$ 0.20	0.60	Check Paid	26	$ 0.20	5.20
Deposit Ticket	3	$ 0.20	0.60				

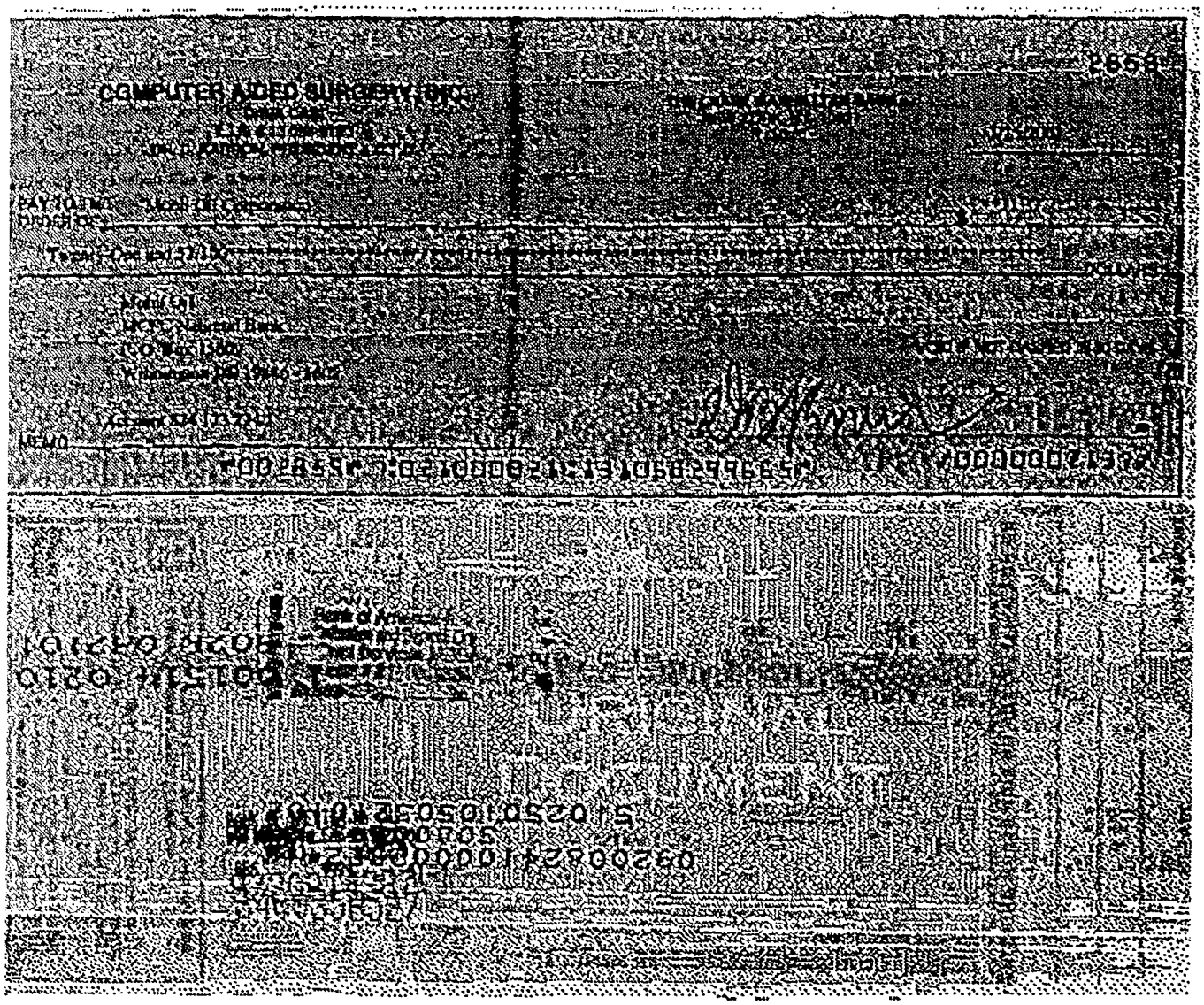
Total Itemized Service Charges	6.40
Monthly Maintenance Charge	21.00
Analysis Fee for March	**27.40**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

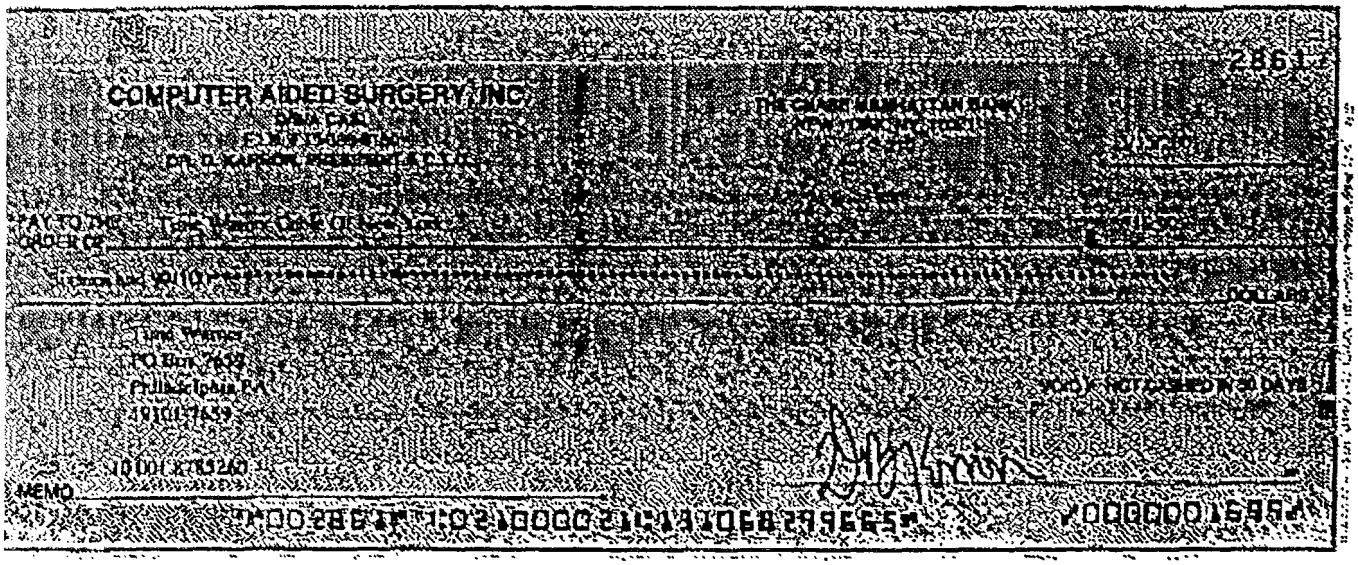
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032358195 Posting date 22-MAR-01

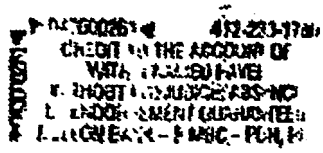


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034358527 Posting date 22-MAR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035730904 Posting date 22-MAR-01

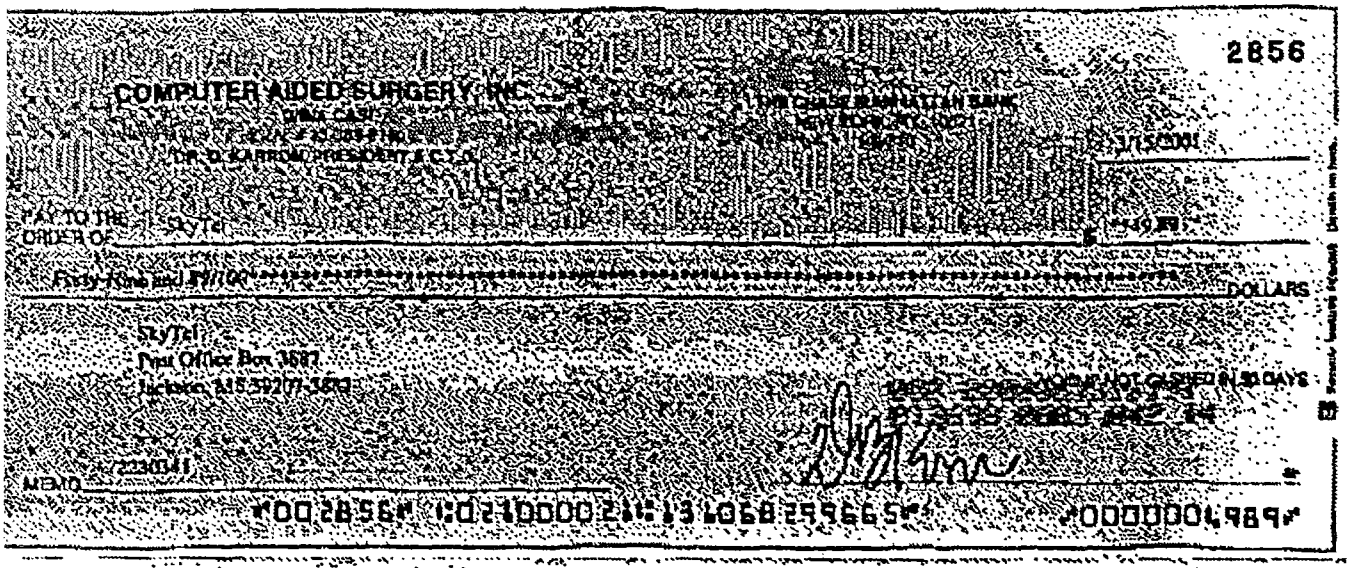


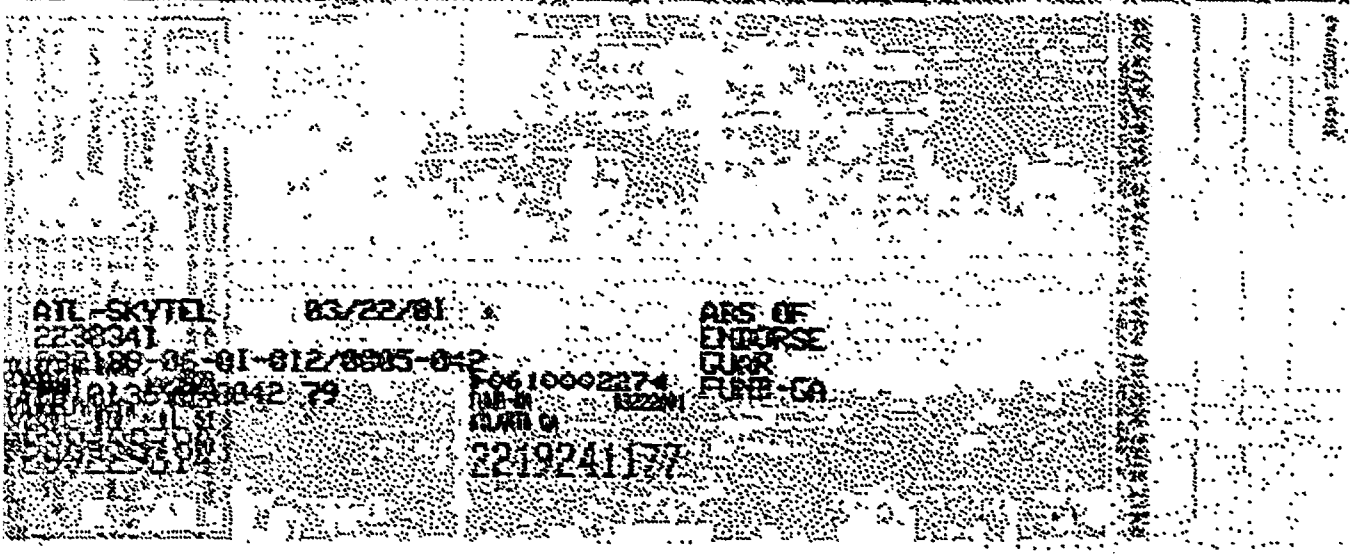


0-43000261

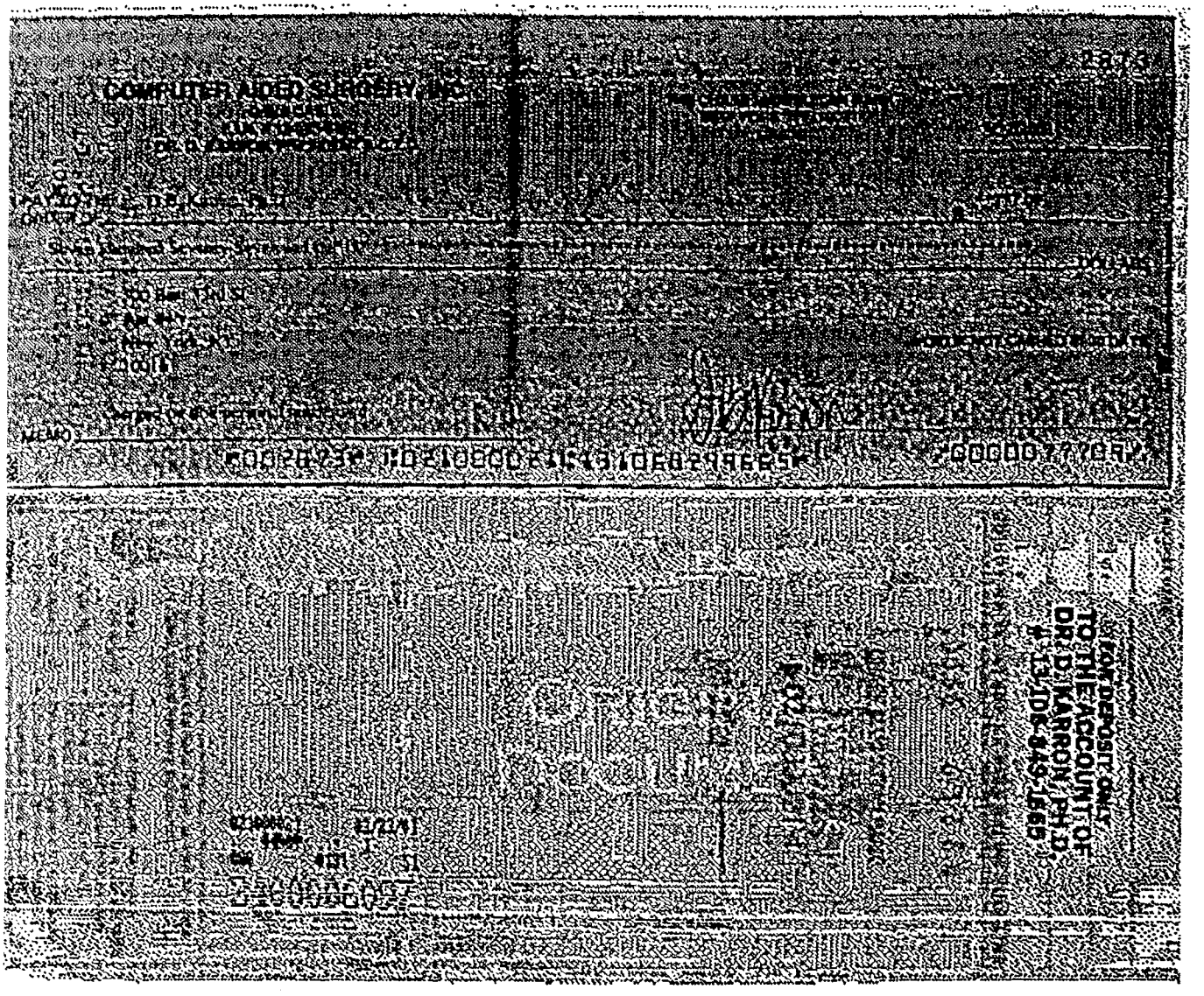
0560410956 3560730904

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076229314 Posting date 23-MAR-01

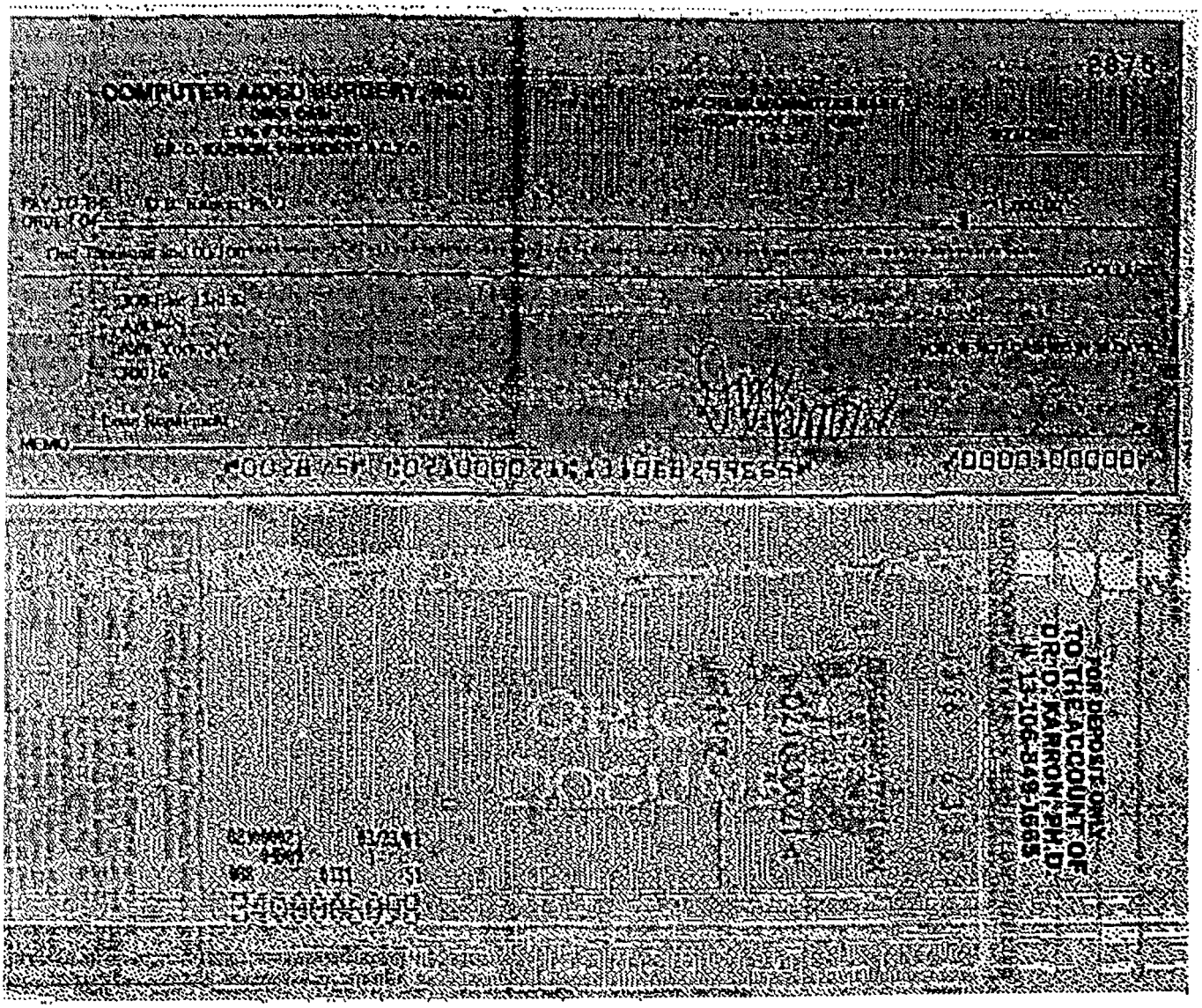




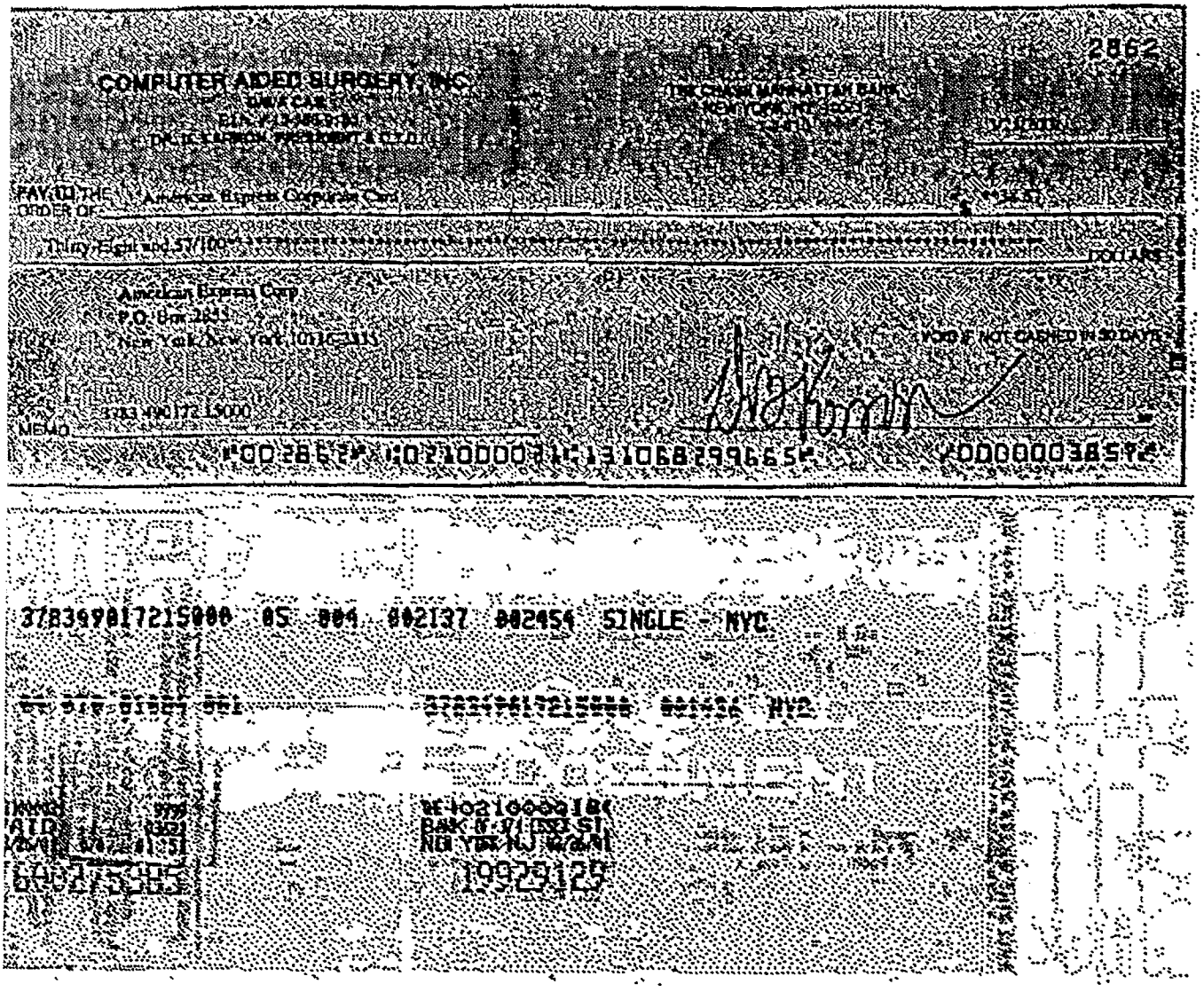
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034006097 Posting date 23-MAR-01



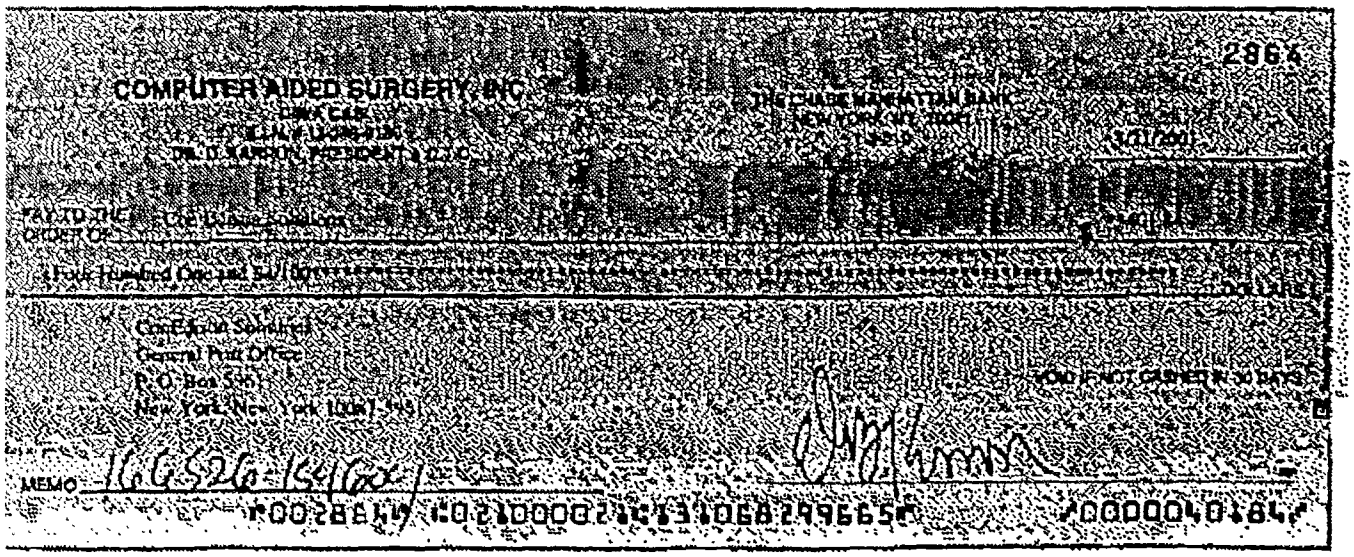
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034006098 Posting date 23-MAR-01

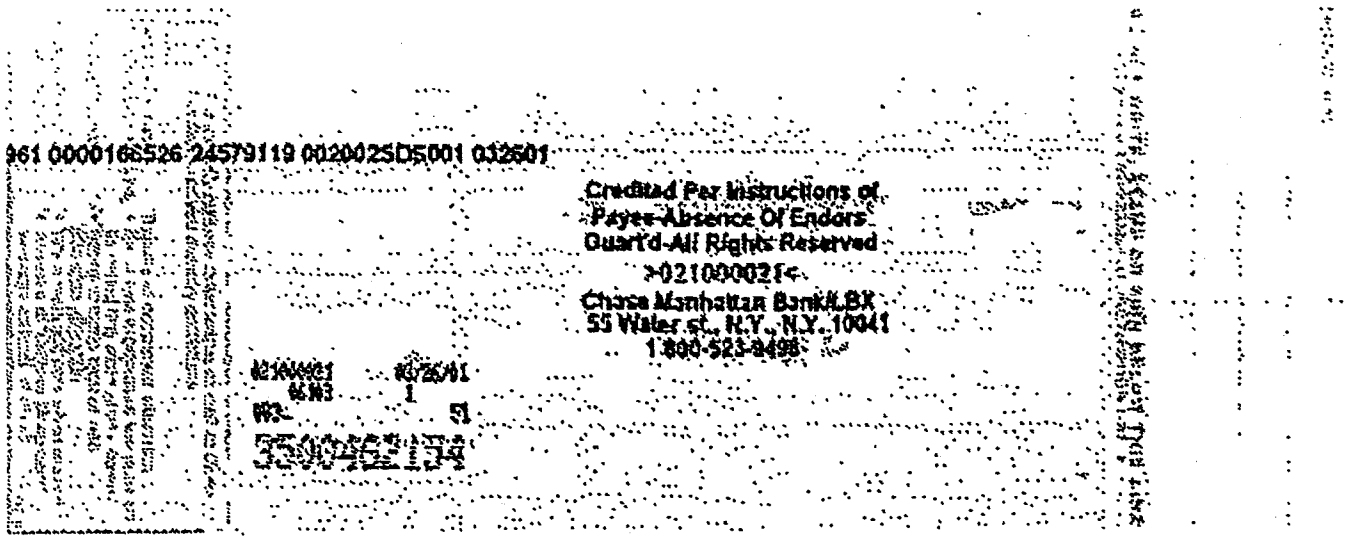


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0076275385 Posting date 26-MAR-01

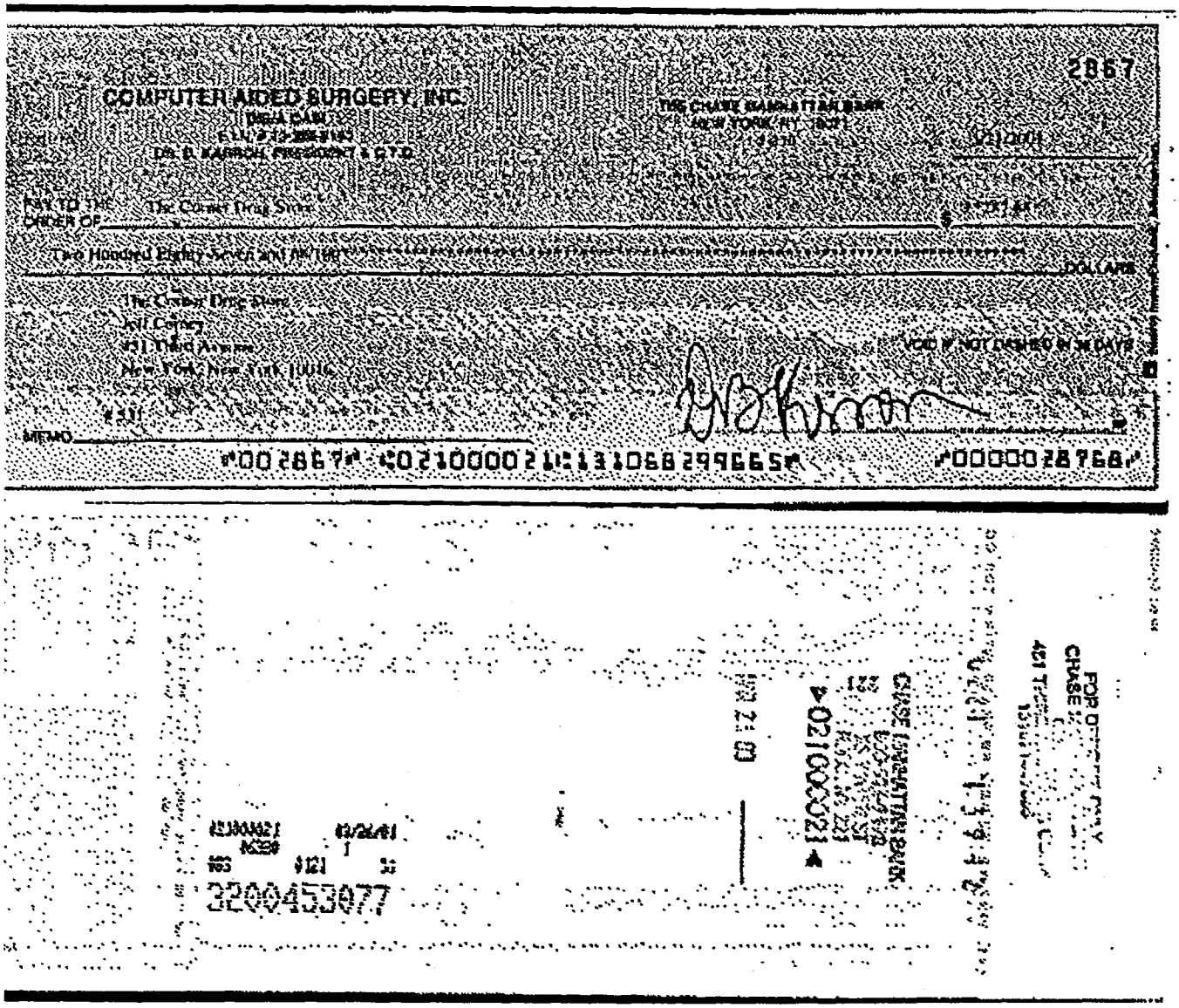


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035462154 Posting date 26-MAR-01

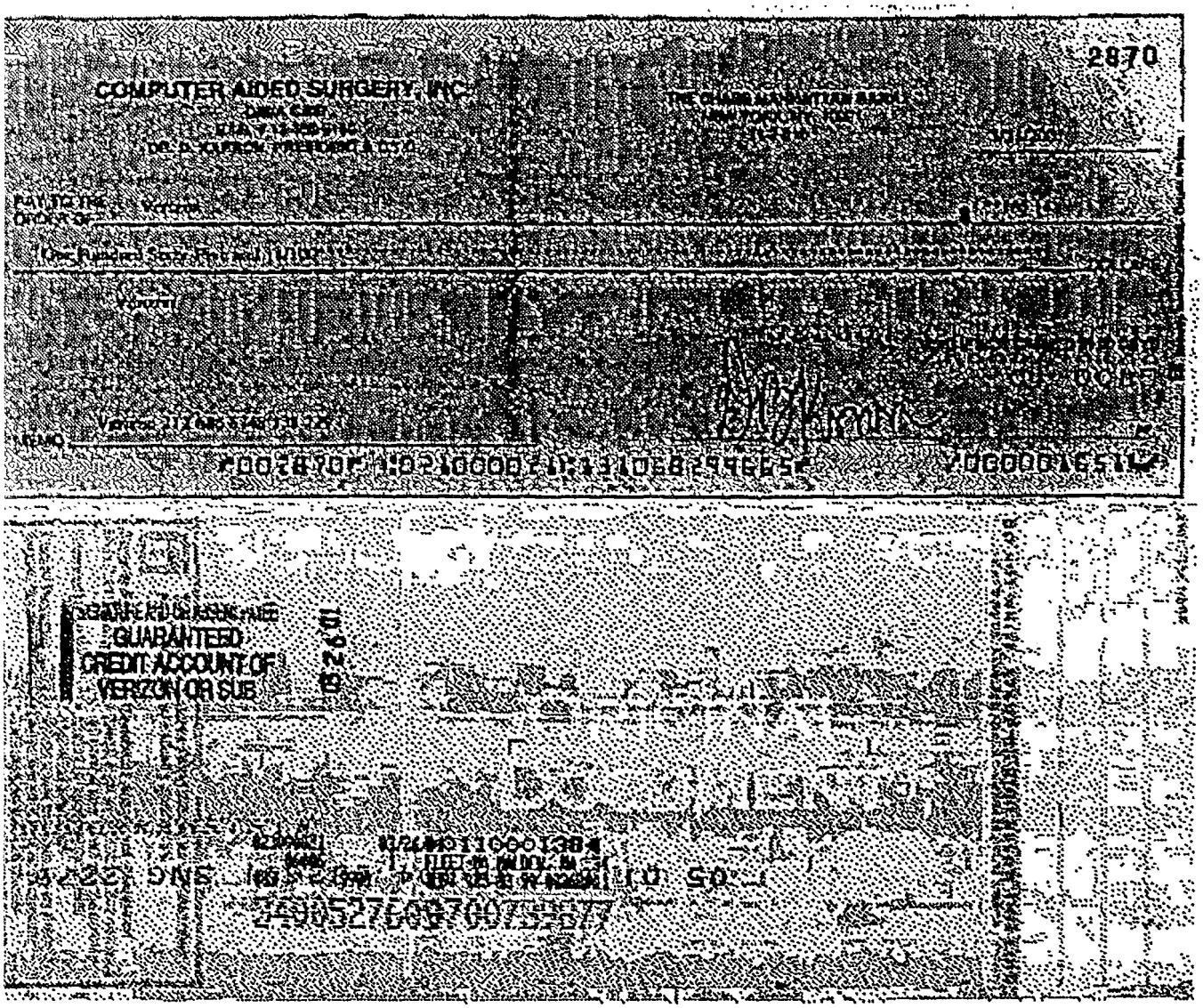




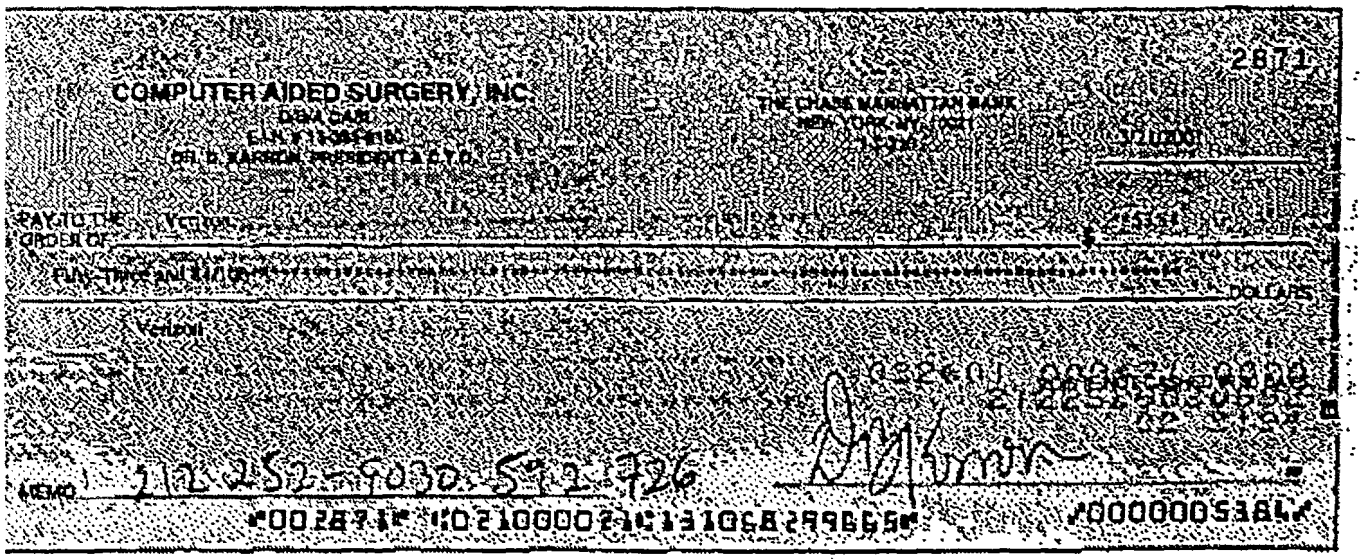
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032453077 Posting date 26-MAR-01

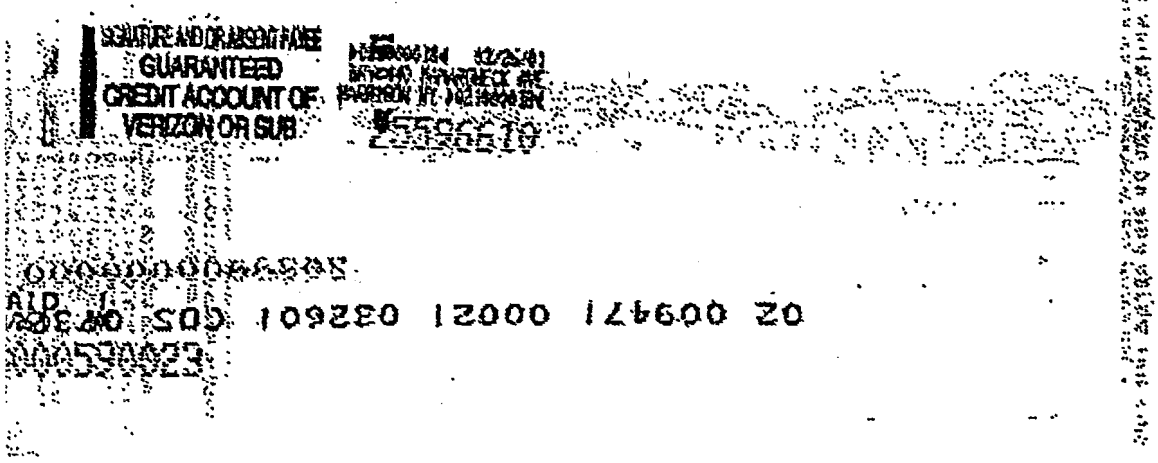


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034527609 Posting date 26-MAR-01

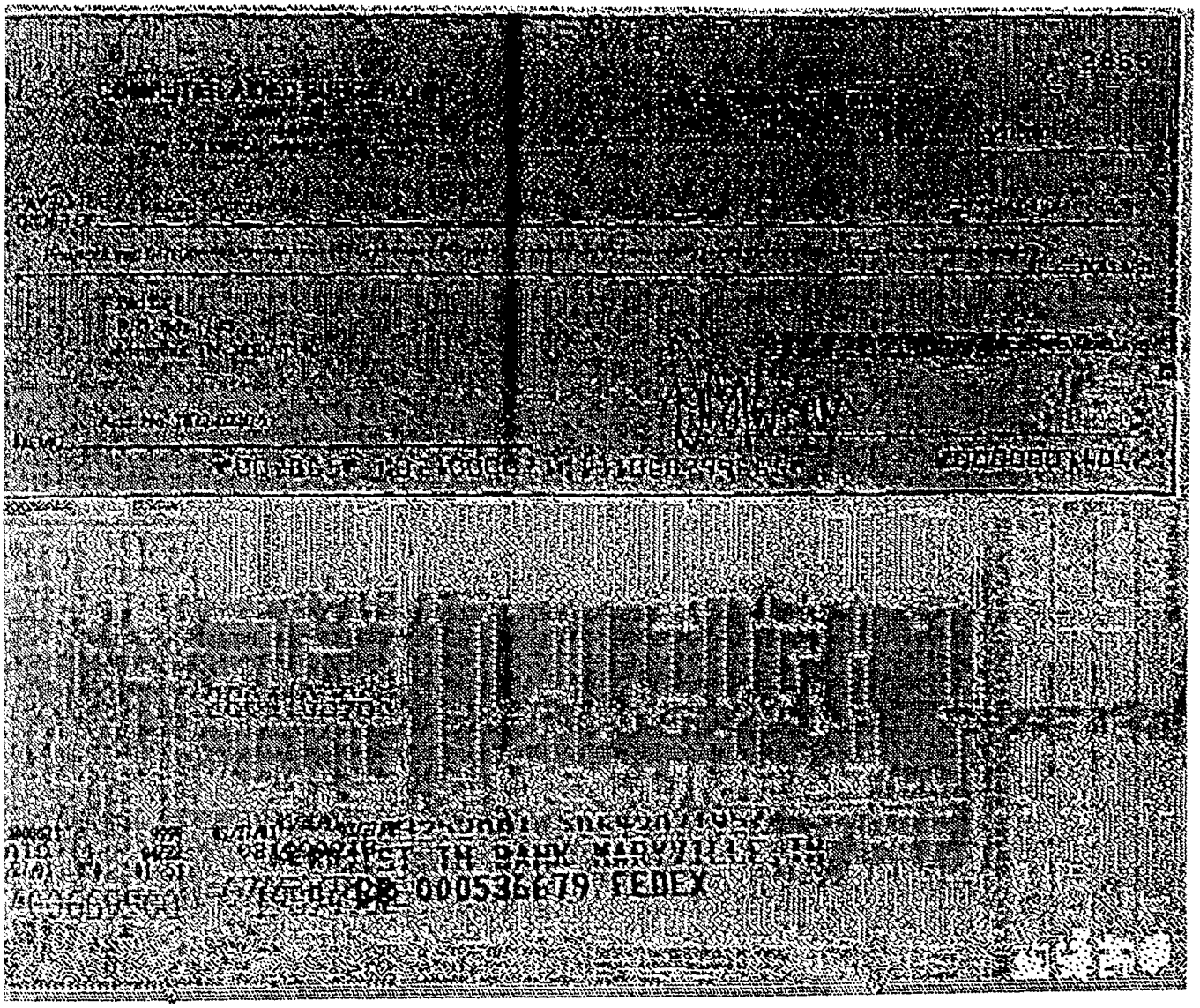


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012349452 Posting date 26-MAR-01

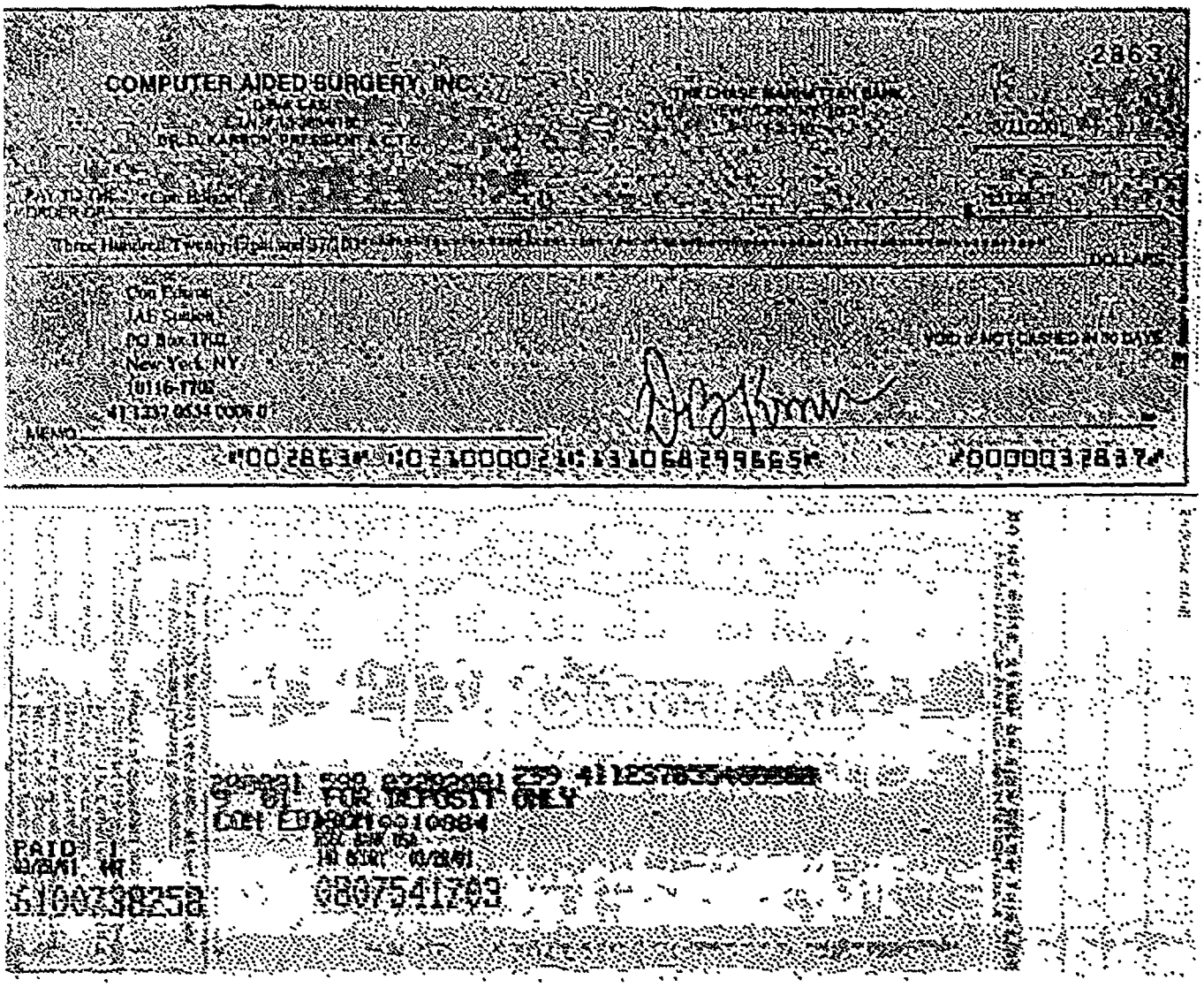




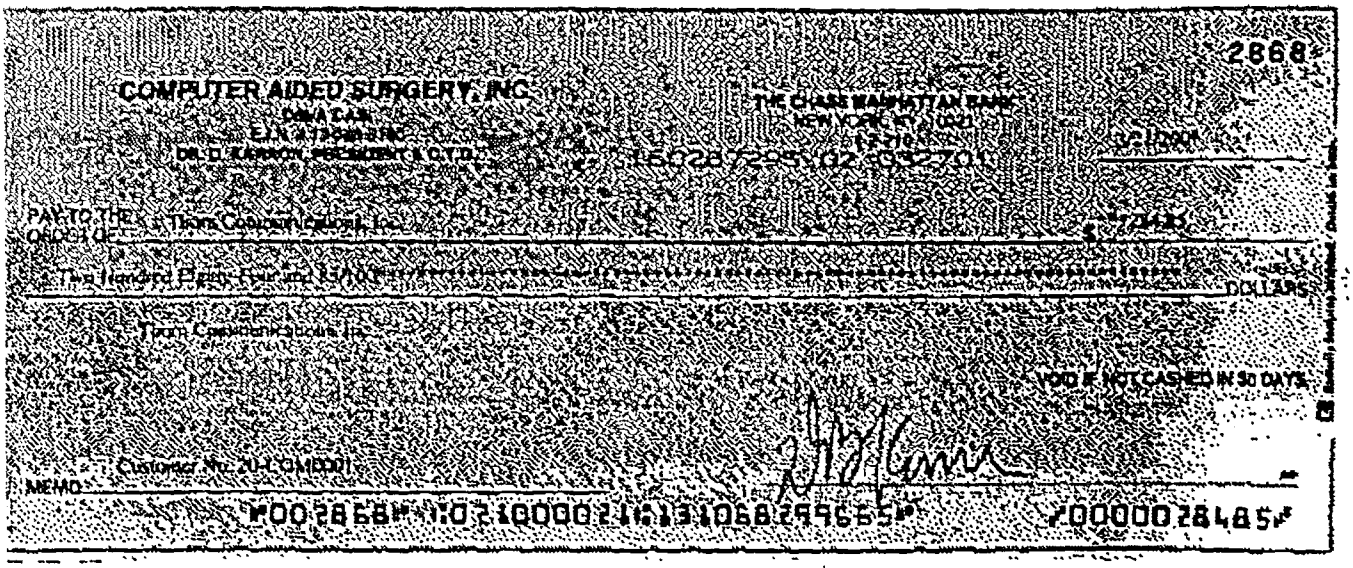
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074669900 Posting date 27-MAR-01

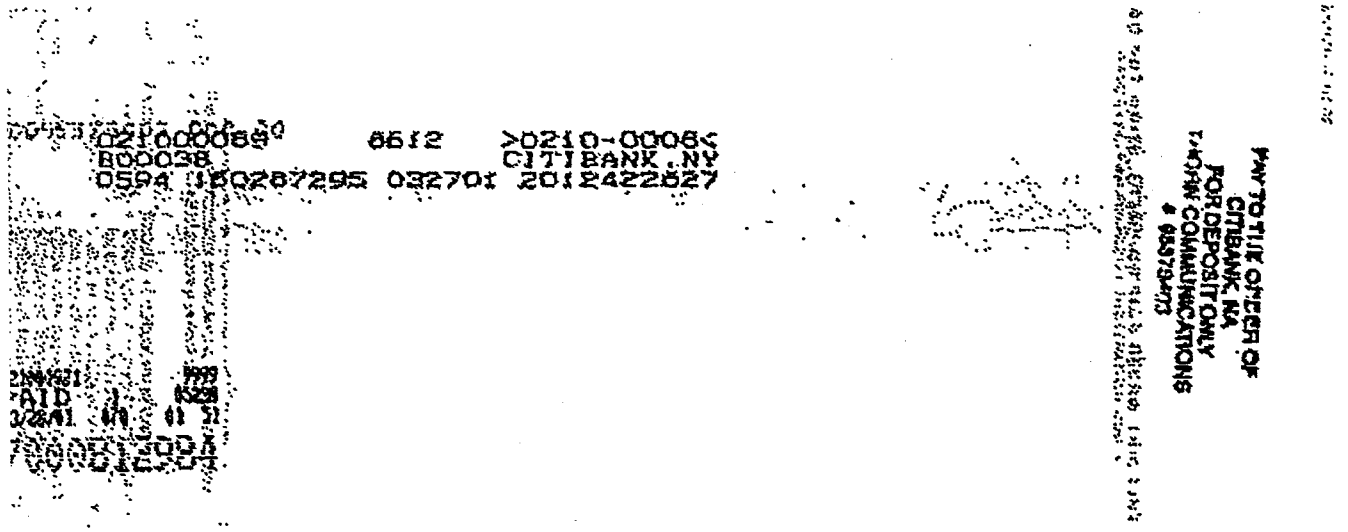


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012650565 Posting date 28-MAR-01

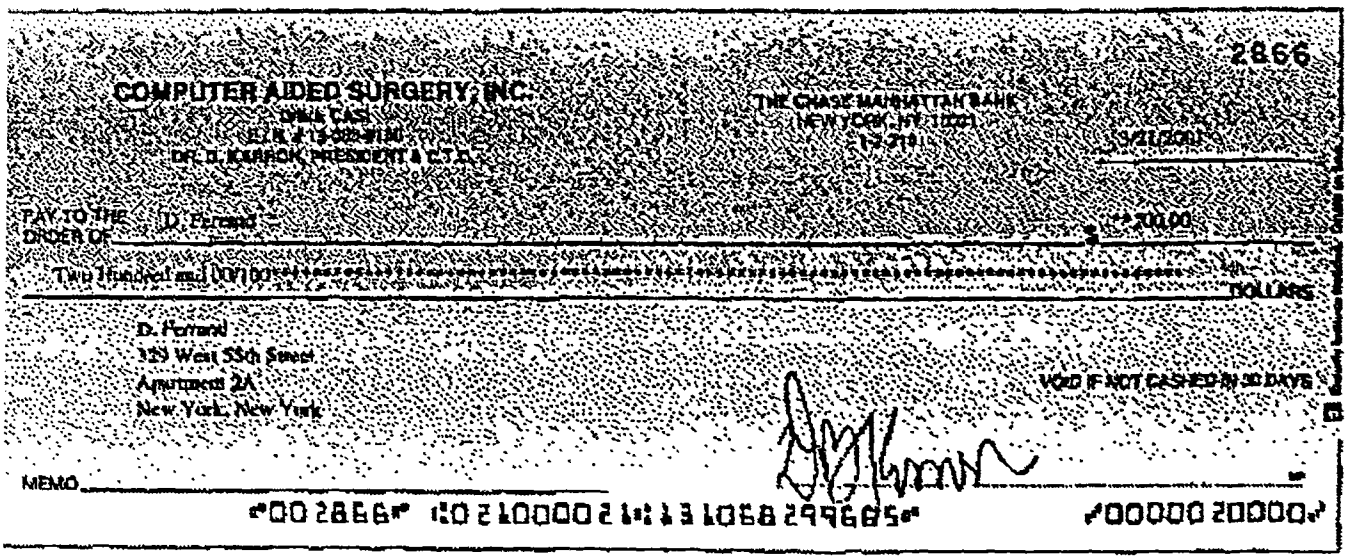


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0070812984 Posting date 28-MAR-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035414767 Posting date 30-MAR-01



2866

COMPUTER AIDED SURGERY, INC.
DBA CAS
EIN # 13-3831180
DR. D. KORNACK, PRESIDENT & CEO

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
12-719

3/21/2001

PAY TO THE ORDER OF D. Ferrand $ 200.00

Two Hundred and 00/100 DOLLARS

D. Ferrand
329 West 55th Street
Apartment 2A
New York, New York

VOID IF NOT CASHED IN 30 DAYS

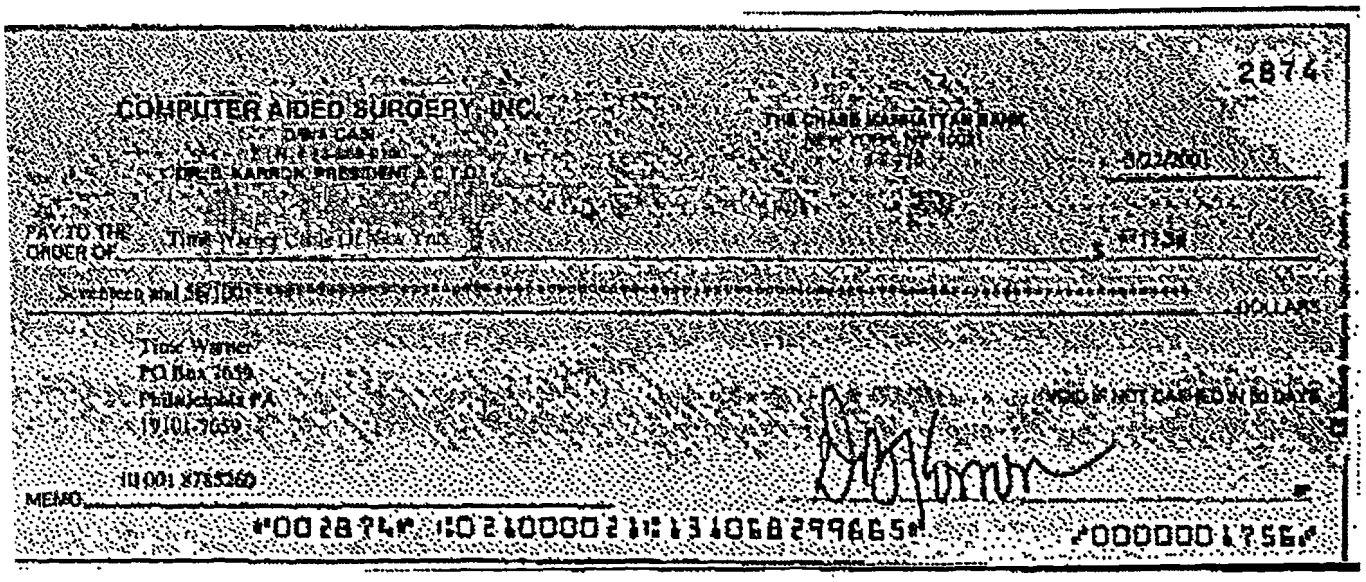
MEMO

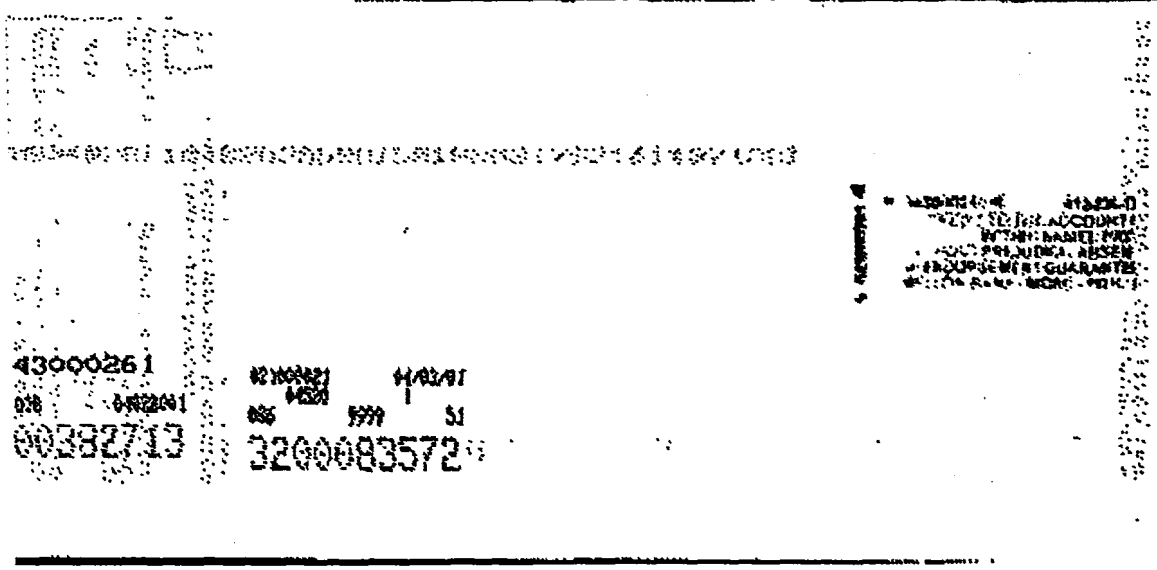
⑈002866⑈ ⑆021000021⑆ 13105829968⑈ ⑈00000 20000⑈

3500414767

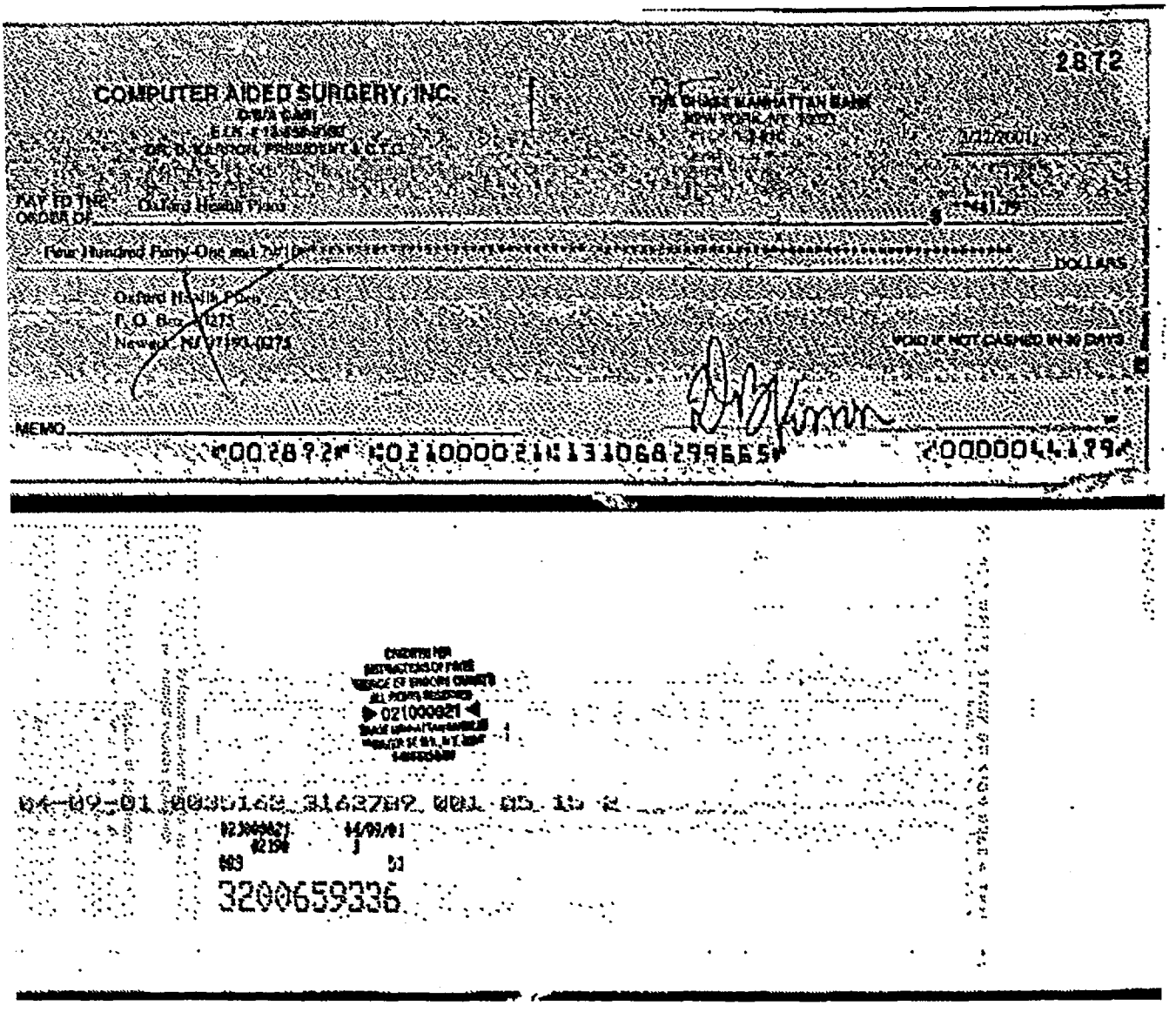
A. Ferrand
13160552201

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032083572 Posting date 03-APR-01

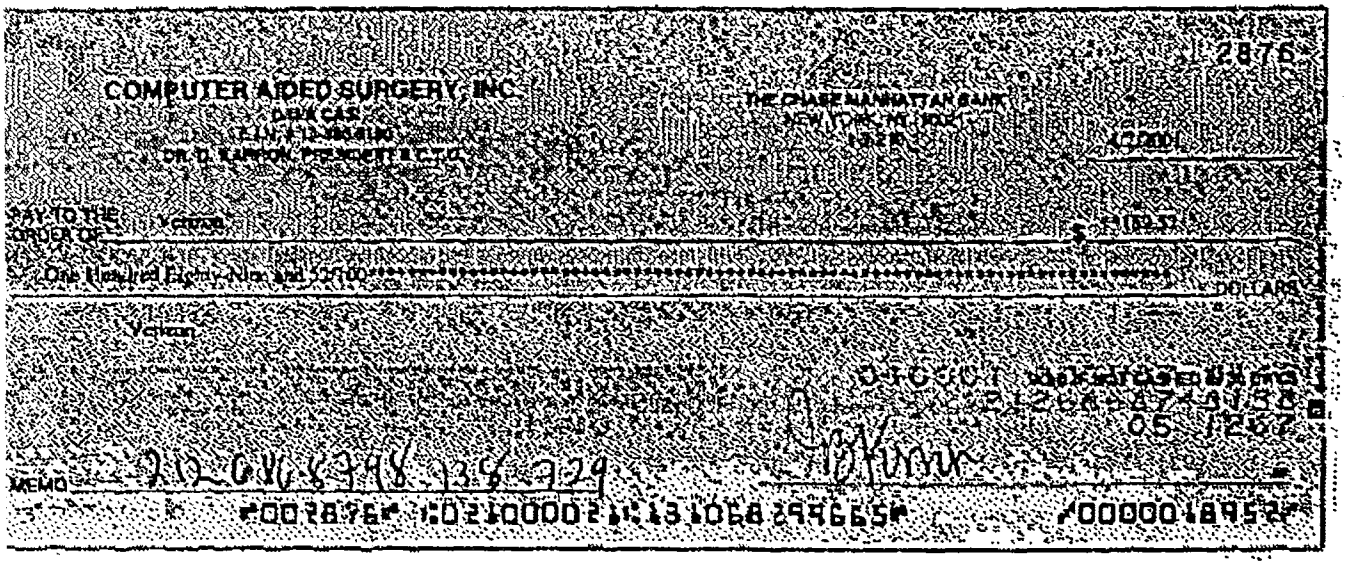


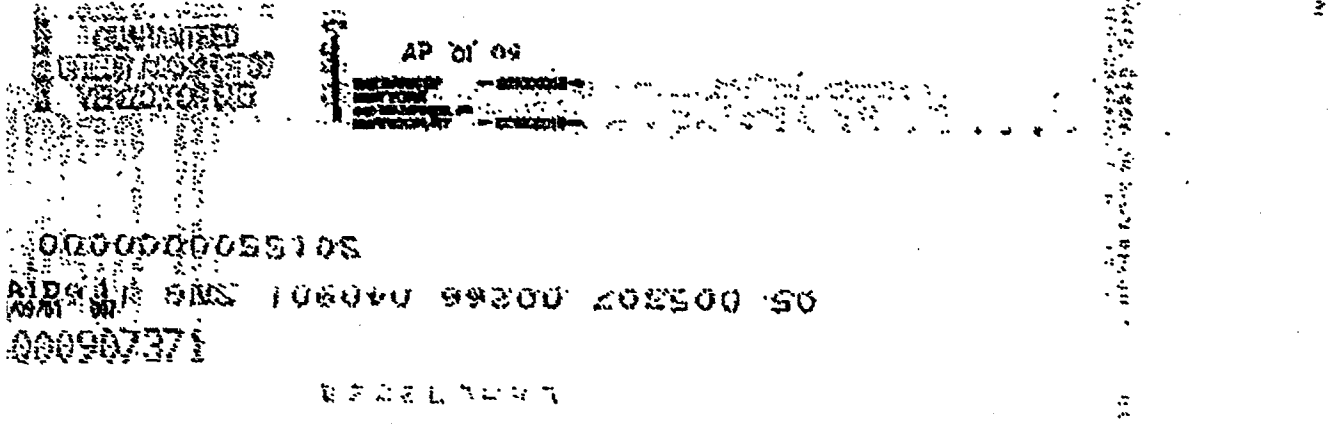


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032659336 Posting date 09-APR-01

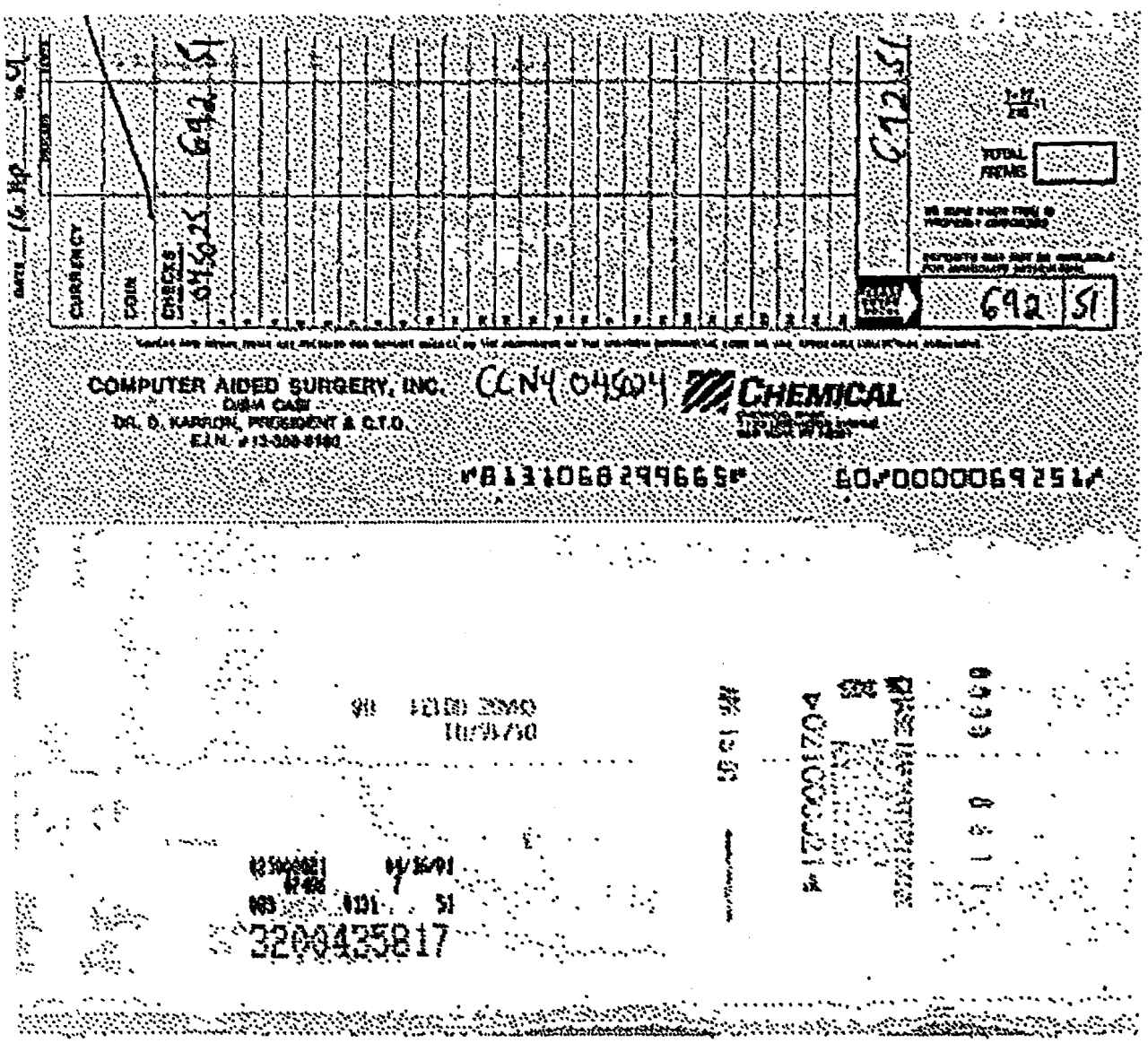


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012348306 Posting date 09-APR-01

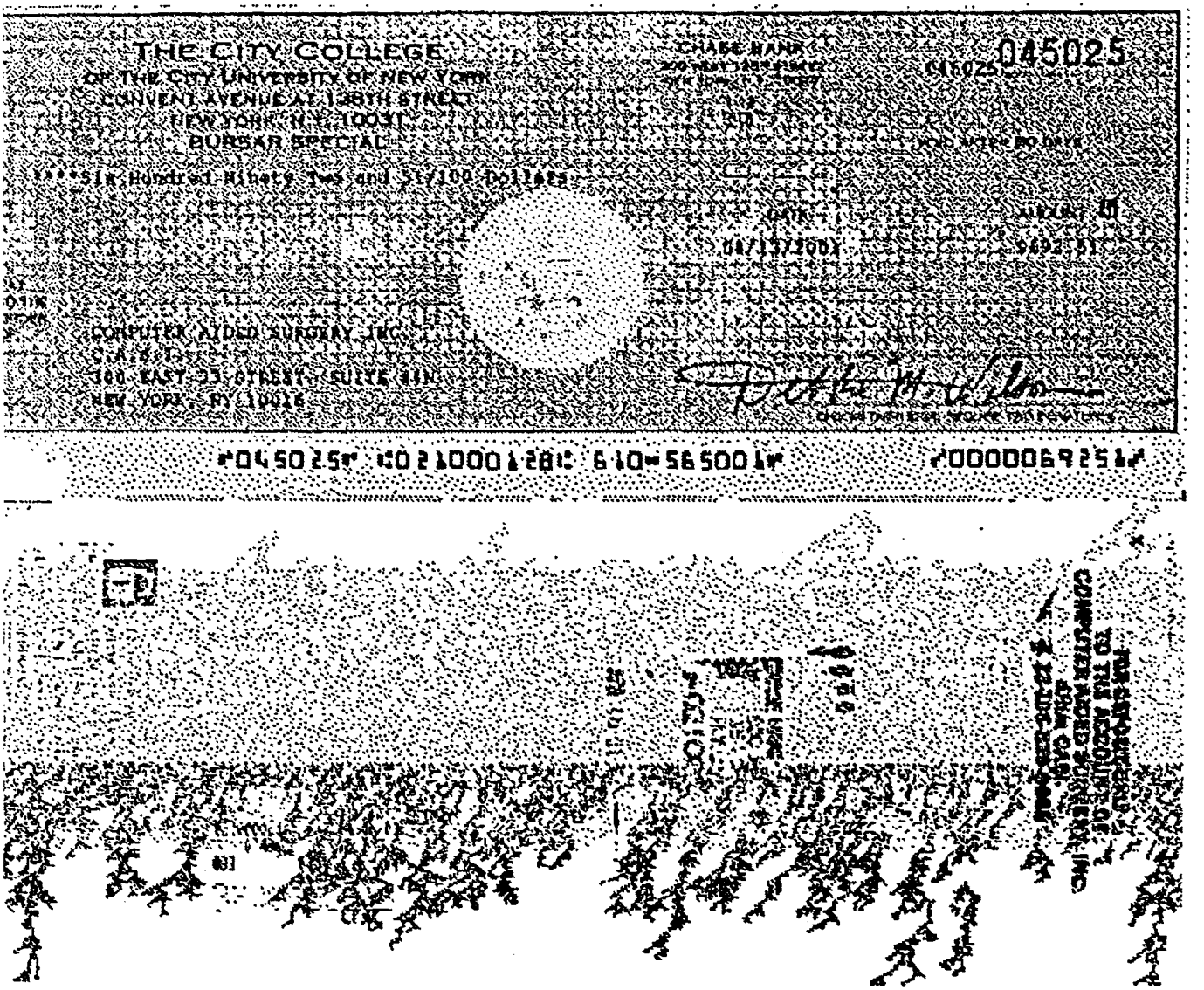




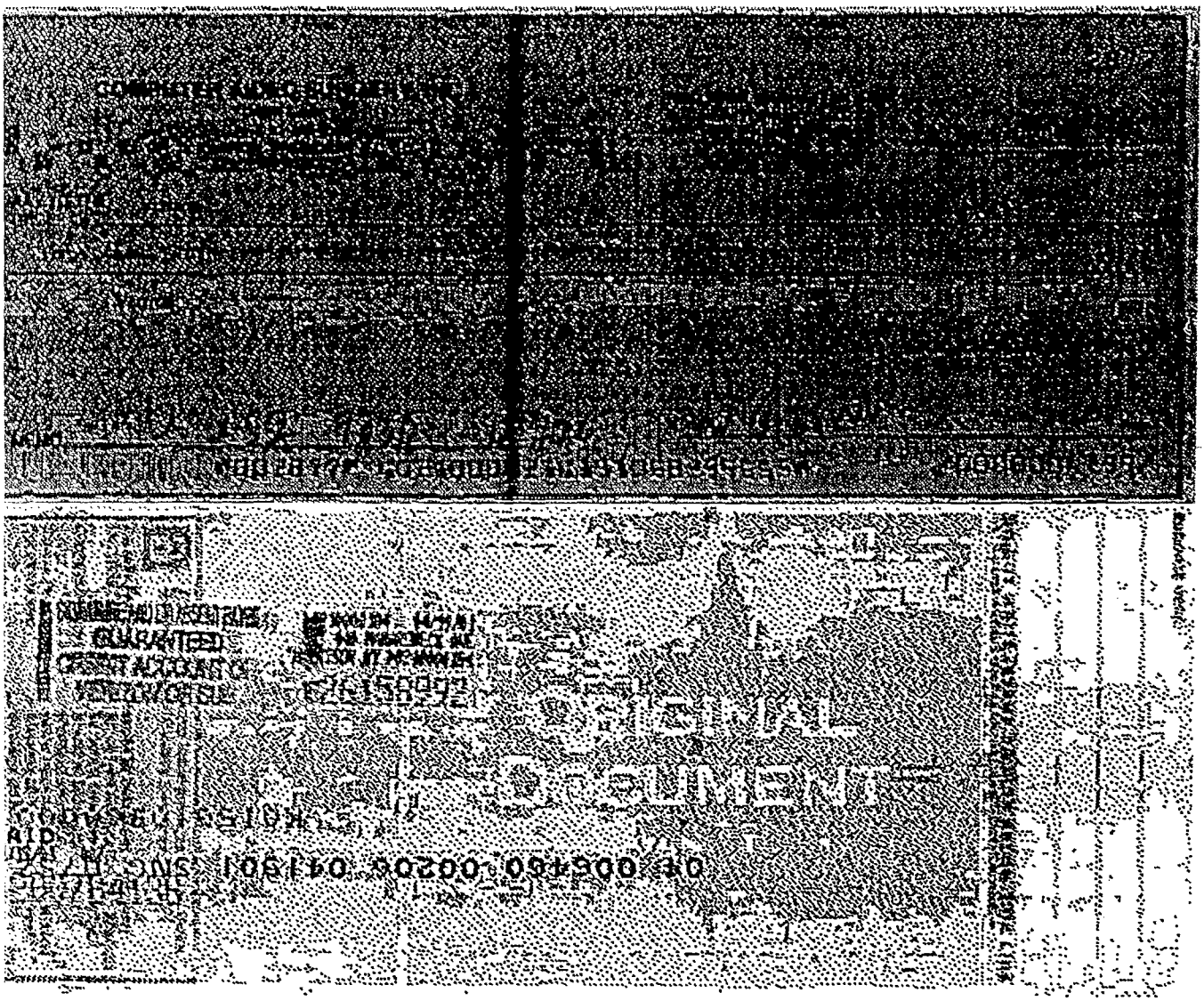
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032435817 Posting date 16-APR-01



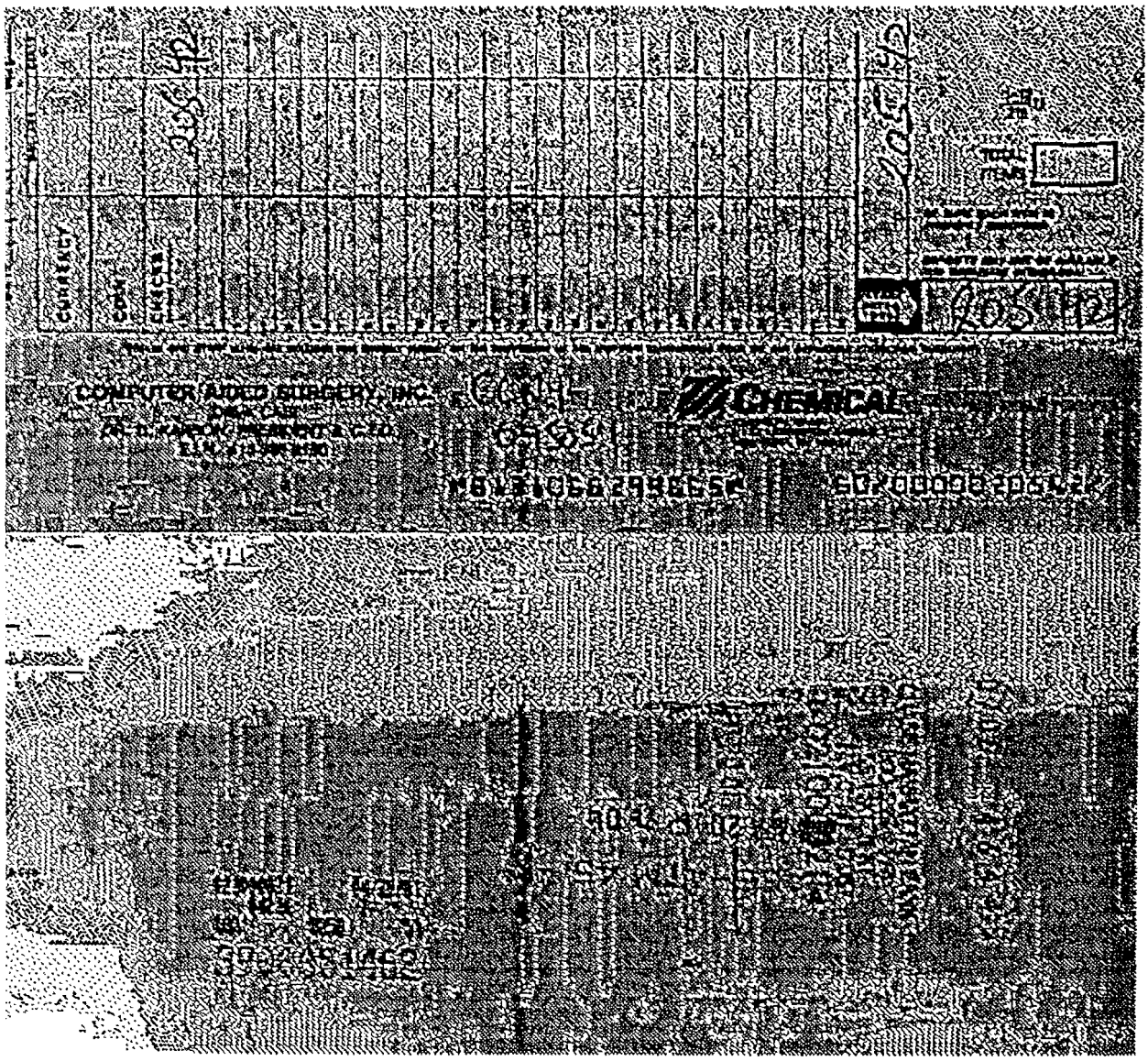
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032435818 Posting date 16-APR-01


THE CITY COLLEGE
OF THE CITY UNIVERSITY OF NEW YORK
CONVENT AVENUE AT 138TH STREET
NEW YORK, N.Y. 10031
BURSAR SPECIAL
045025
CHASE MANHATTAN BANK
COMPUTER AIDED SURGERY INC.
DATE
AMOUNT
9492.51
COMPUTER AIDED SURGERY, INC.
C/A #1
100 EAST 77 STREET, SUITE 4IN
NEW YORK, NY 10016
⑈045025⑈ ⑆021000128⑆ 610-56500⑈ ⑈0000069251⑈

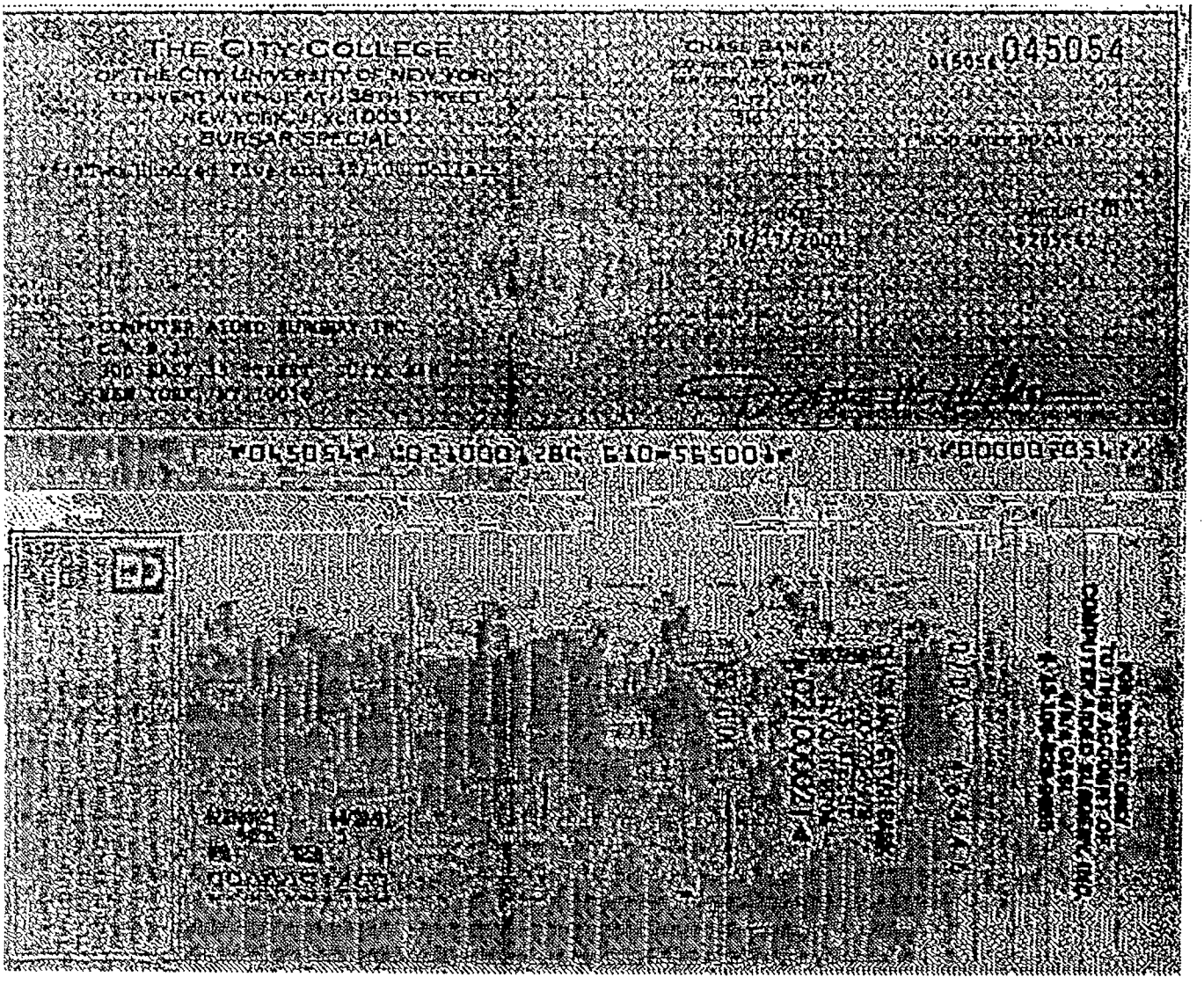
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012025627 Posting date 19-APR-01



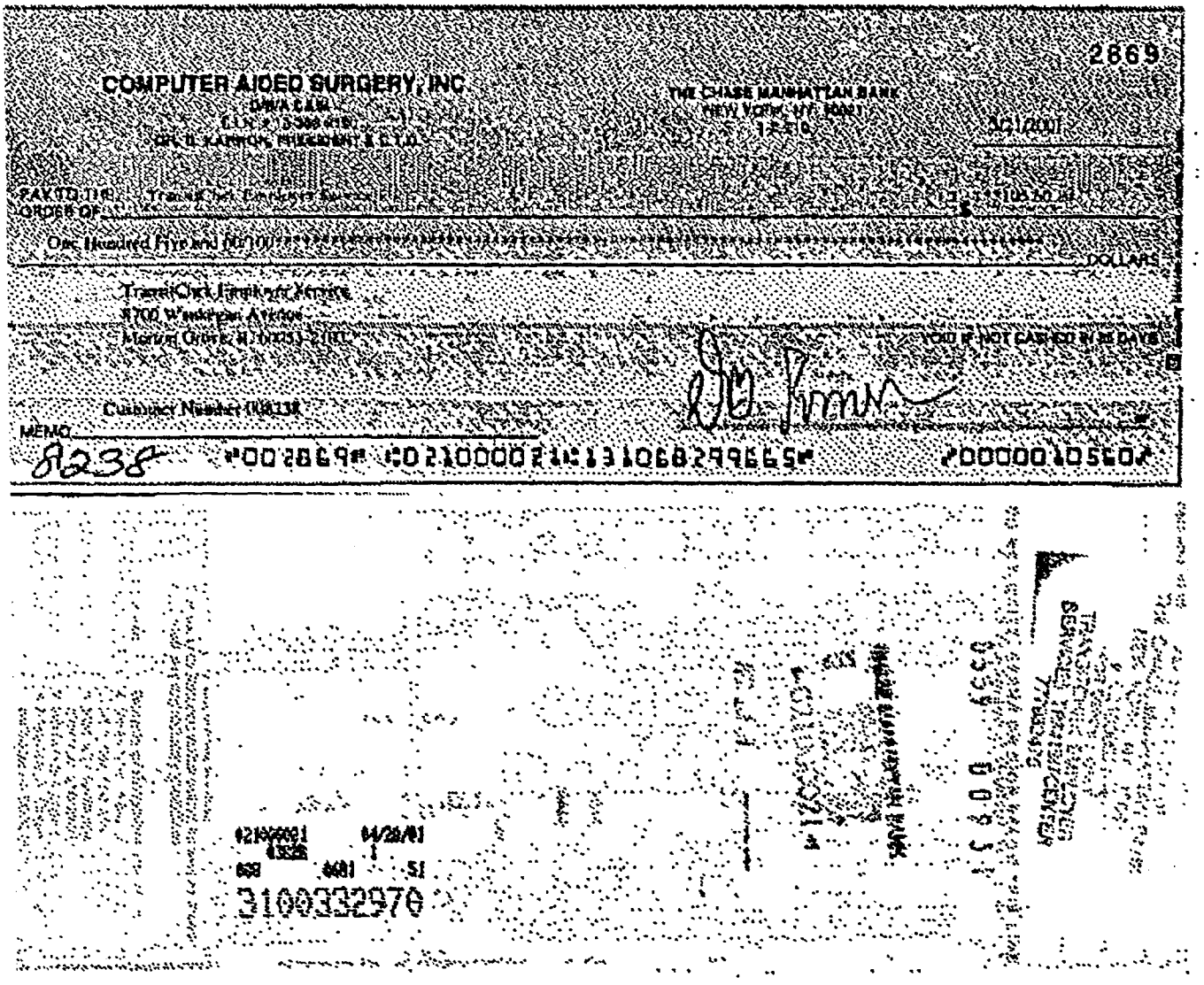
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0039051462 Posting date 20-APR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0039051463 Posting date 20-APR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031332970 Posting date 20-APR-01



131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 11

Important Information

Your combined Business Banking balances in April totaled $709.30.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		756.21
Deposits and Credits	3	5,074.60
Withdrawals and Debits	2	812.86
Checks Paid	11	2,990.28
Ending Balance		**2,027.67**

Deposits and Credits

Date	Description	Amount
04/23	ATM / Quick Drop Deposit	769.60
05/09	Deposit	1,000.00
05/11	Deposit	3,305.00
Total		**5,074.60**

Withdrawals and Debits

Date	Description	Amount
04/30	Chase Sbfs Line Payment 043001 71092305018921	789.26
05/01	Analysis Fee For The Month Of April	23.60
Total		**812.86**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2878	04/26	187.82	2882	05/11	476.37	2889*	05/21	95.32
2879	05/01	162.31	2885*	05/14	165.91	2890	05/21	35.99
2880	05/16	102.37	2886	05/15	287.22	2897*	05/18	1,000.00
2881	04/25	35.18	2887	05/18	441.79			

Total (11 checks) **2,990.28**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/23	1,525.81	05/01	327.64	05/15	3,703.14
04/25	1,490.63	05/09	1,327.64	05/16	3,600.77
04/26	1,302.81	05/11	4,156.27	05/18	2,158.98
04/30	513.55	05/14	3,990.36	05/21	2,027.67

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Analysis Fee Explanation

An Analysis Fee of $ 23.60 was charged to your account on 05/01 based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s): 131-0682996-65

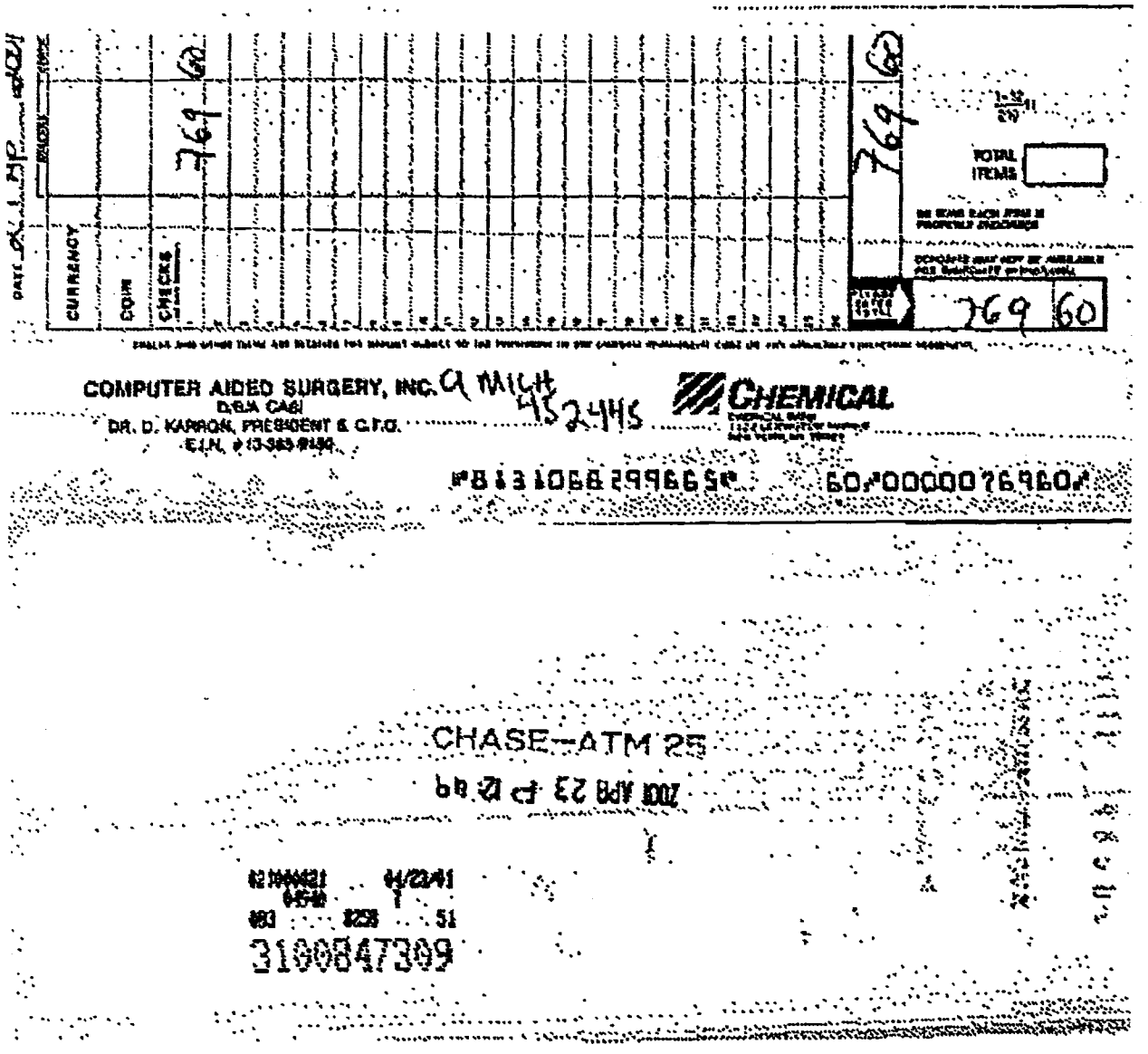
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Deposit Ticket	1	$ 0.20	0.20	Check Deposited	3	$ 0.20	0.60
ATM/Qui Dep Tkt	2	$ 0.20	0.40	Check Paid	7	$ 0.20	1.40

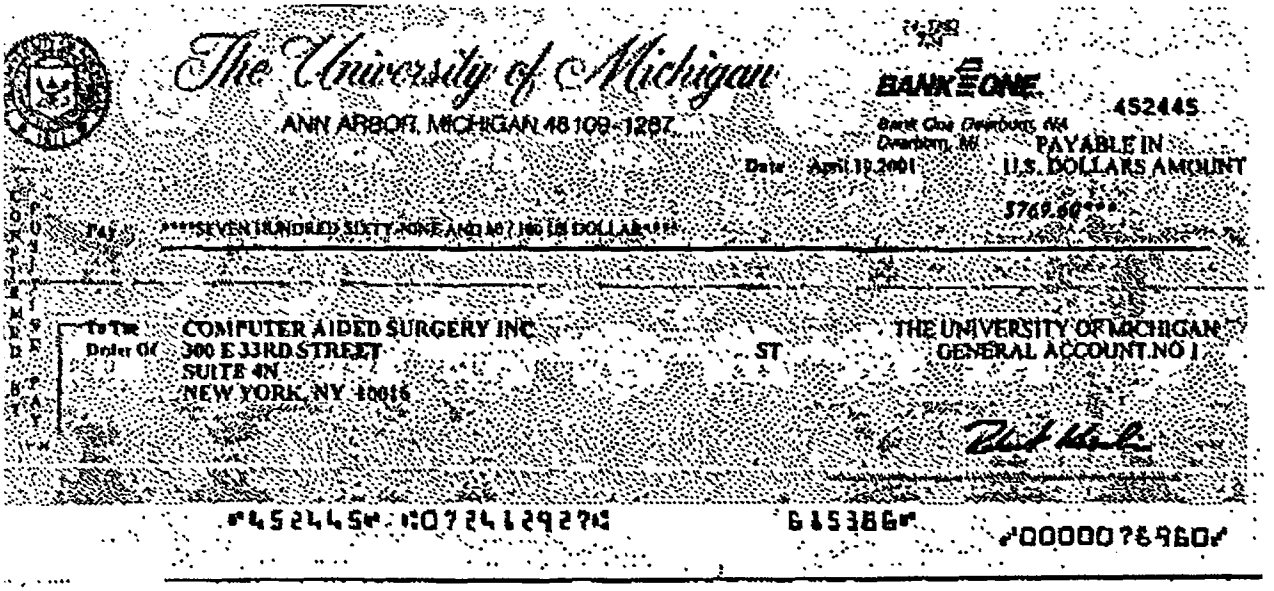
Total Itemized Service Charges	2.60
Monthly Maintenance Charge	21.00
Analysis Fee for April	**23.60**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031847309 Posting date 23-APR-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0031847310 Posting date 23-APR-01



The University of Michigan
ANN ARBOR, MICHIGAN 48109-1287

BANK ONE
452445
PAYABLE IN U.S. DOLLARS AMOUNT
5769.60

Pay ****SEVEN HUNDRED SIXTY-NINE AND 60/100 US DOLLARS****

To The Order Of
COMPUTER AIDED SURGERY INC
300 E 33RD STREET
SUITE 4N
NEW YORK, NY 10016

THE UNIVERSITY OF MICHIGAN
GENERAL ACCOUNT NO 1

⑈452445⑈ ⑆072412927⑆ 6853866⑈ ⑈00000576960⑈

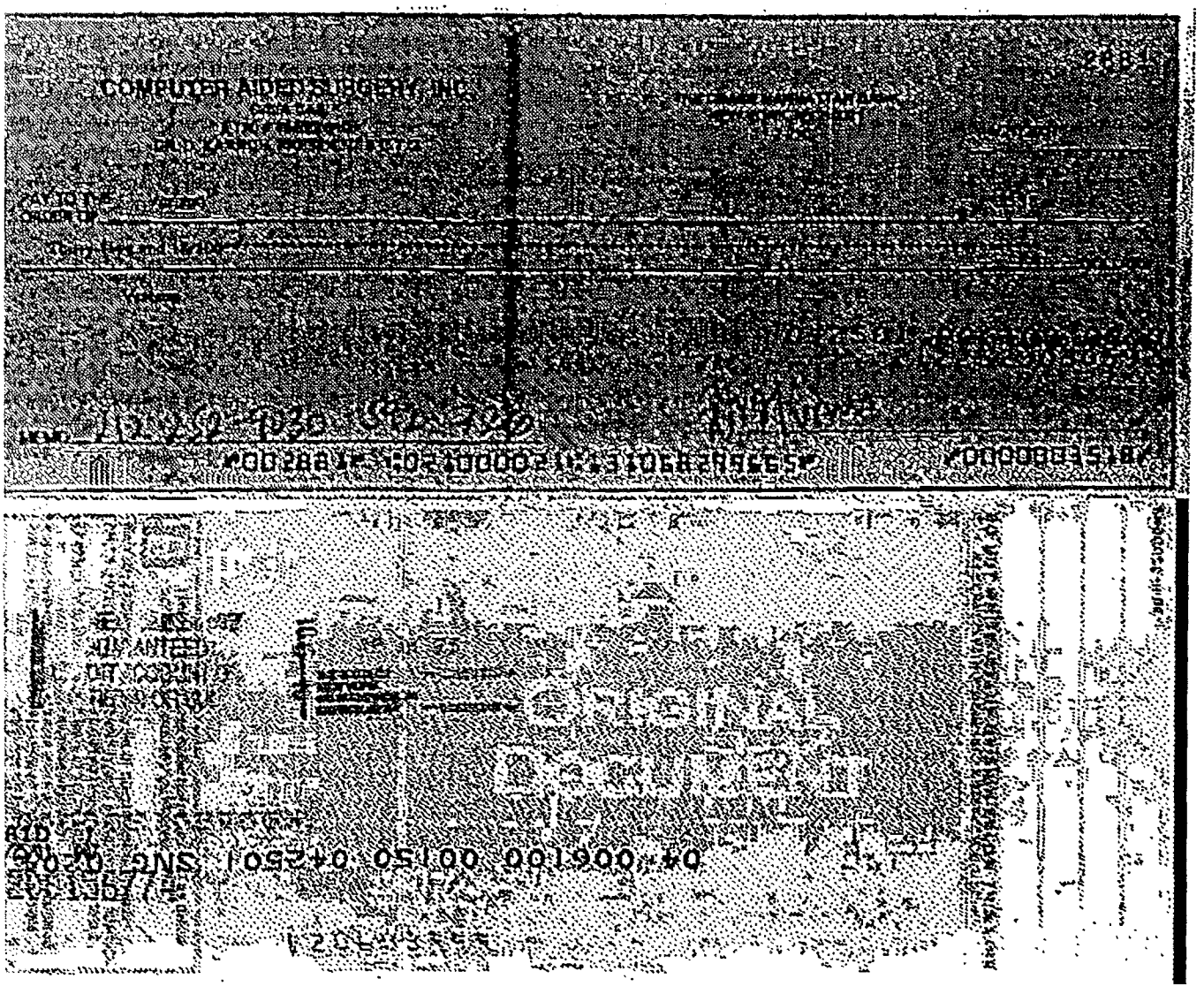
0708899

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CAS!
13-106-829-9685

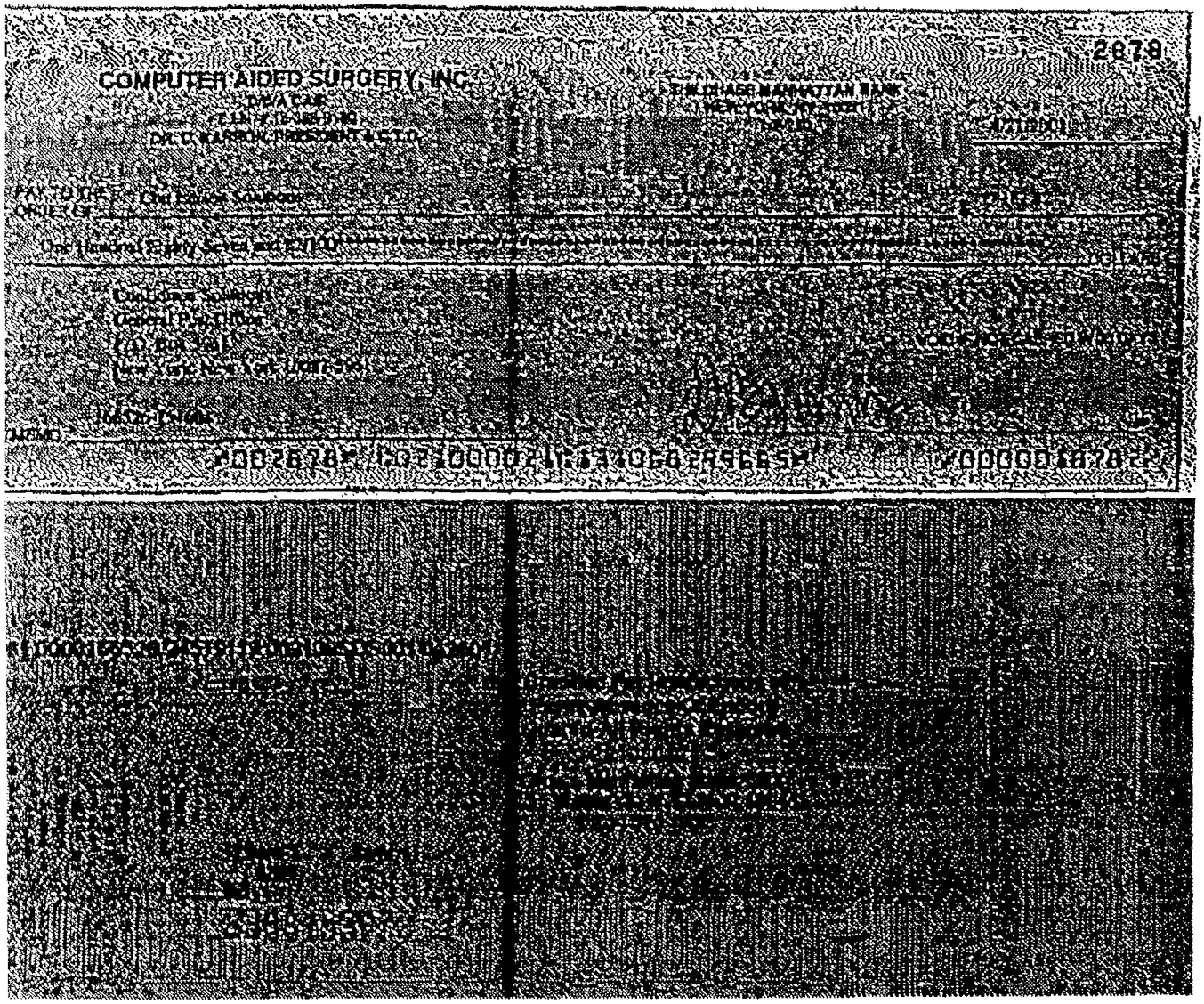
04/23/01

3100847310

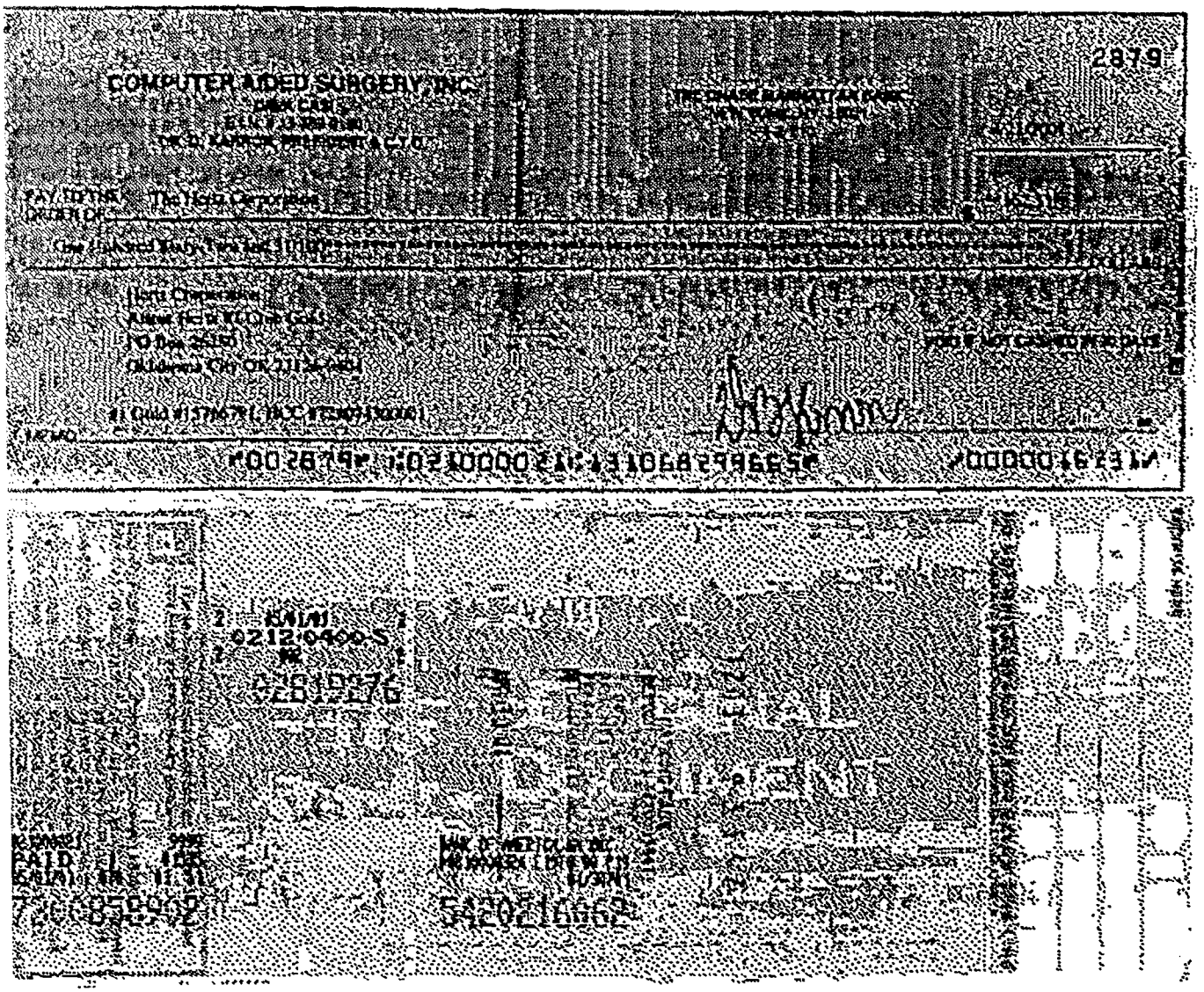
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012835258 Posting date 25-APR-01



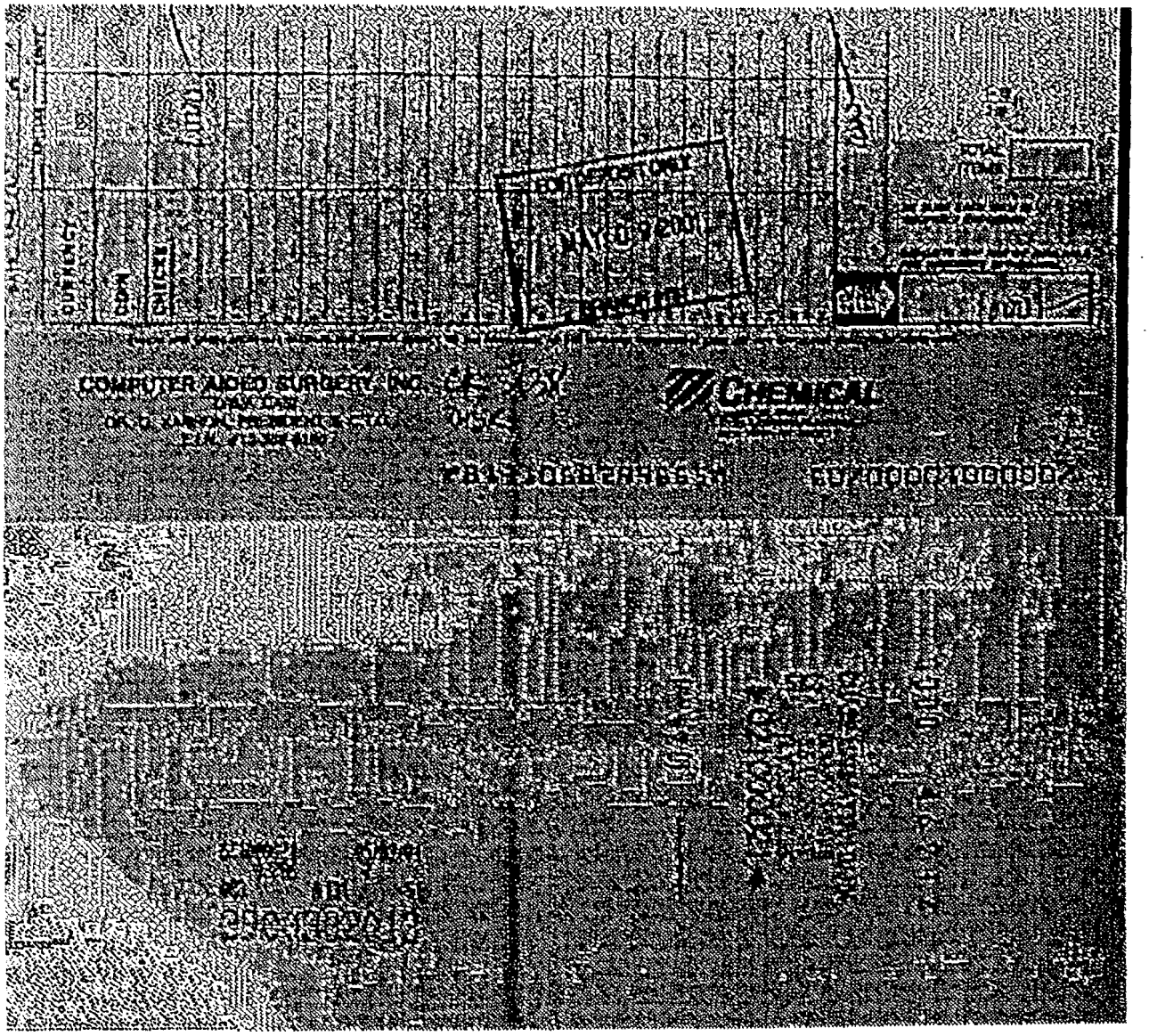
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033153970 Posting date 26-APR-01



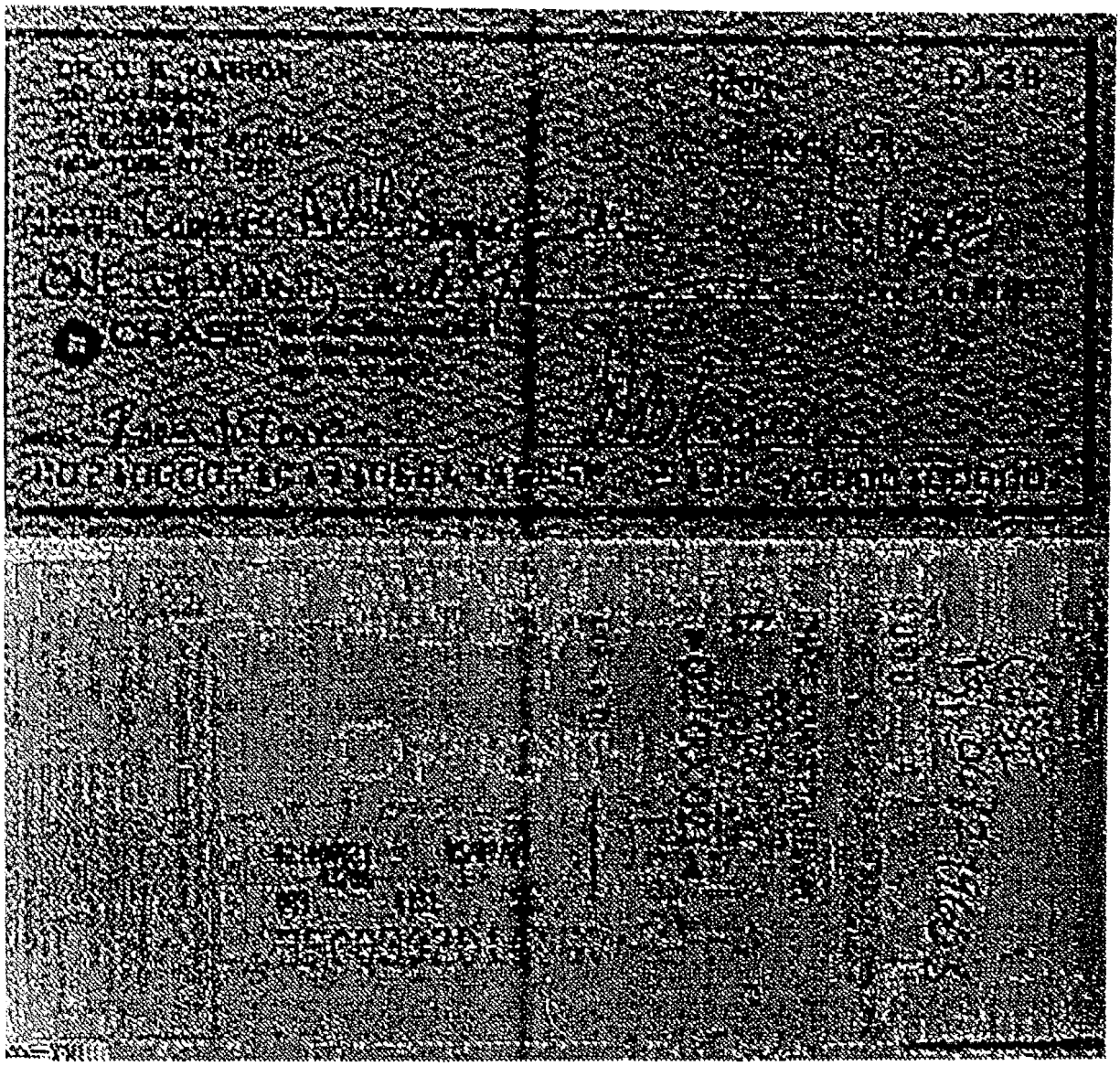
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073858902 Posting date 01-MAY-01



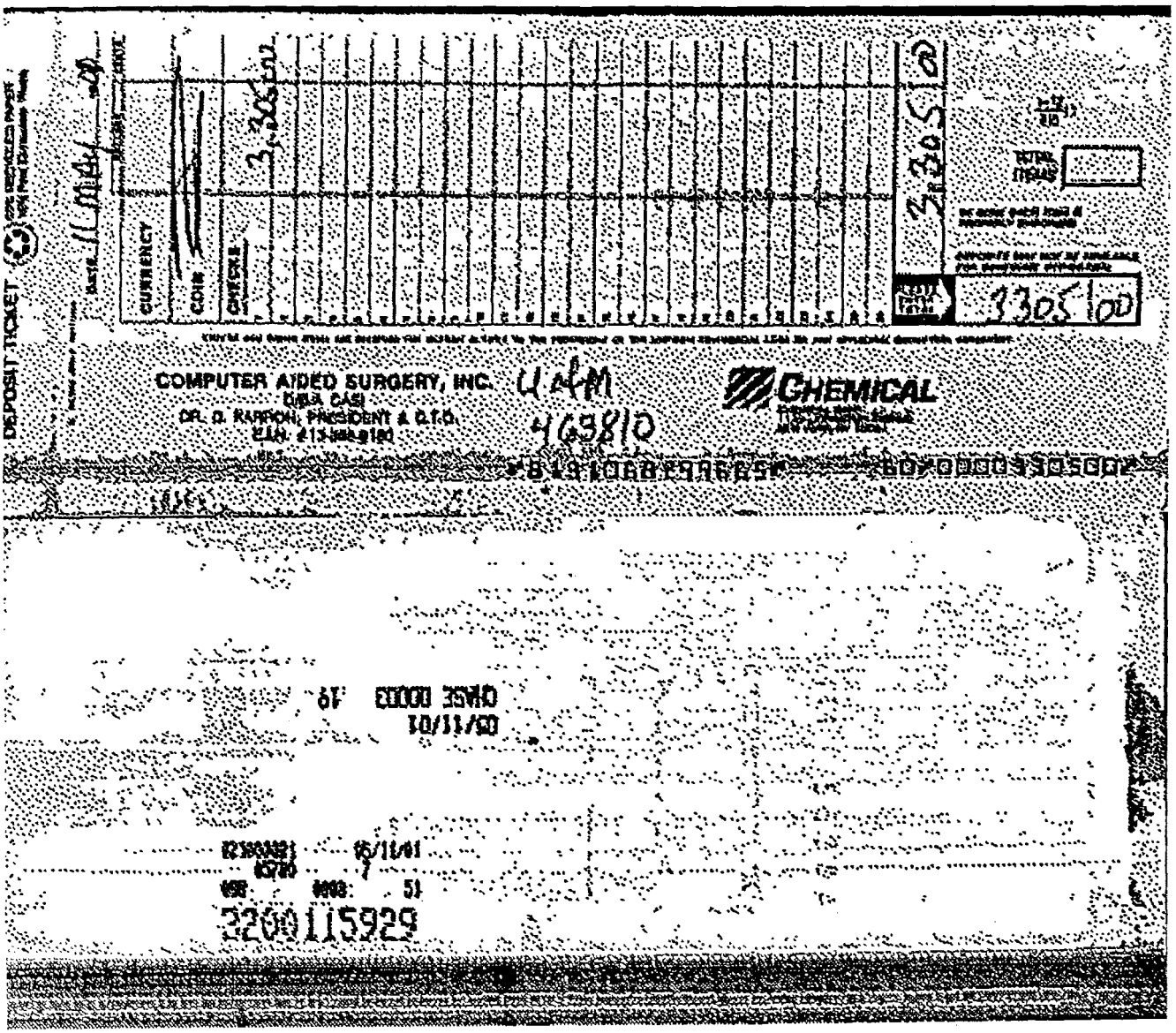
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0039302013 Posting date 09-MAY-01



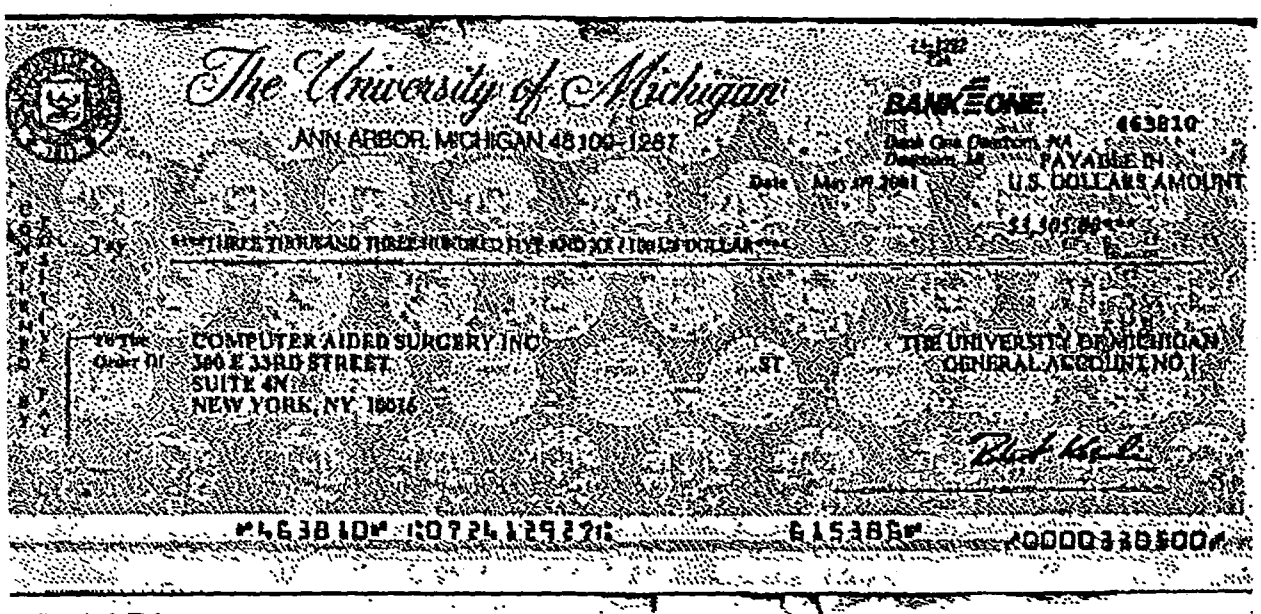
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0039302014 Posting date 09-MAY-01

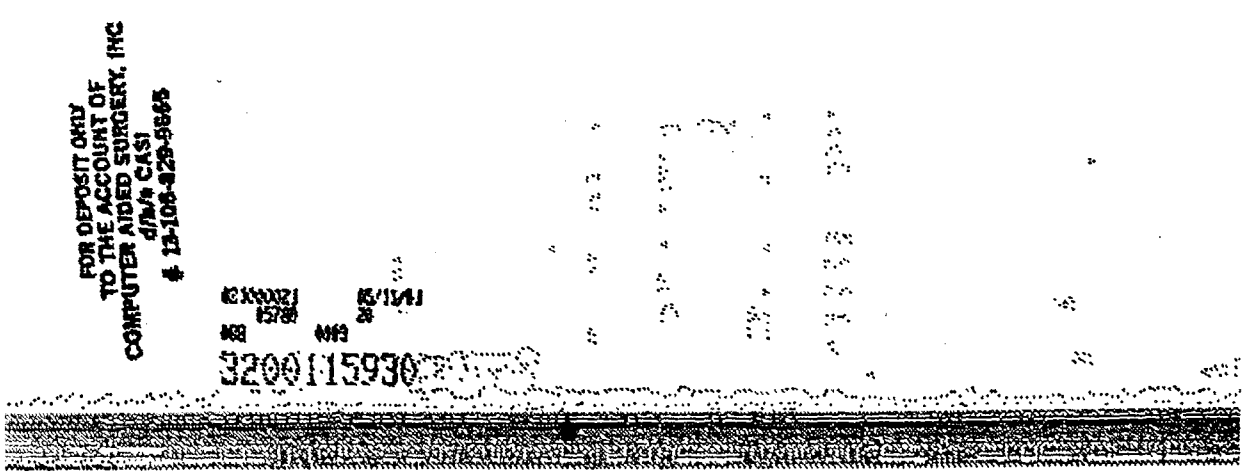


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032115929 Posting date 11-MAY-01

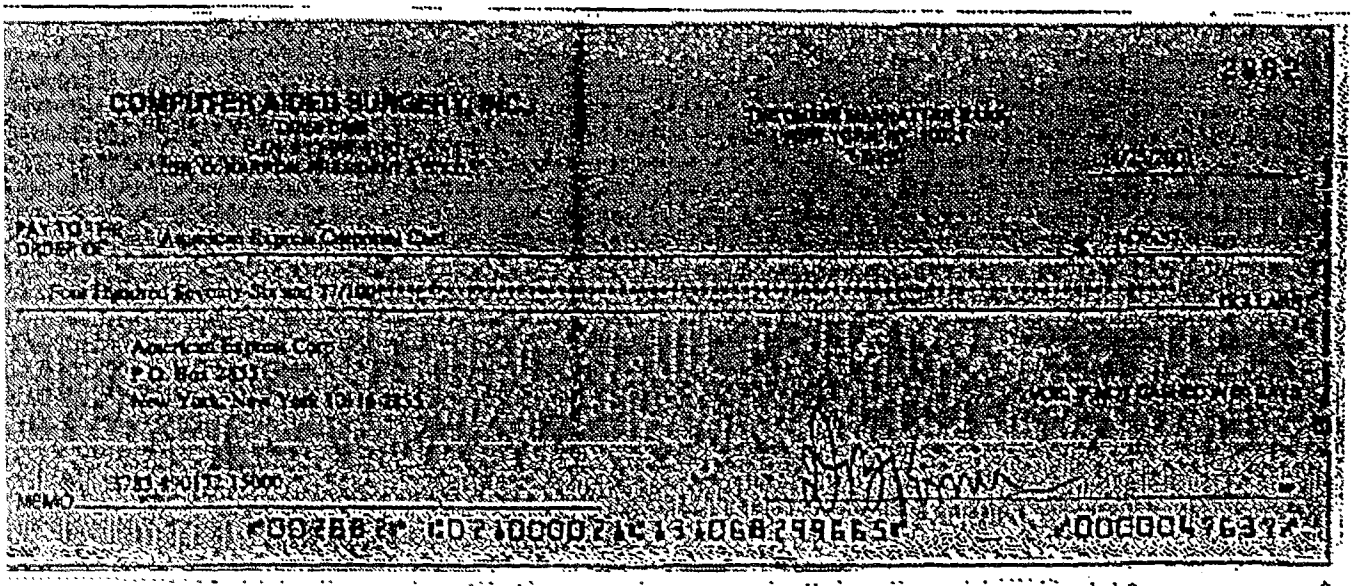


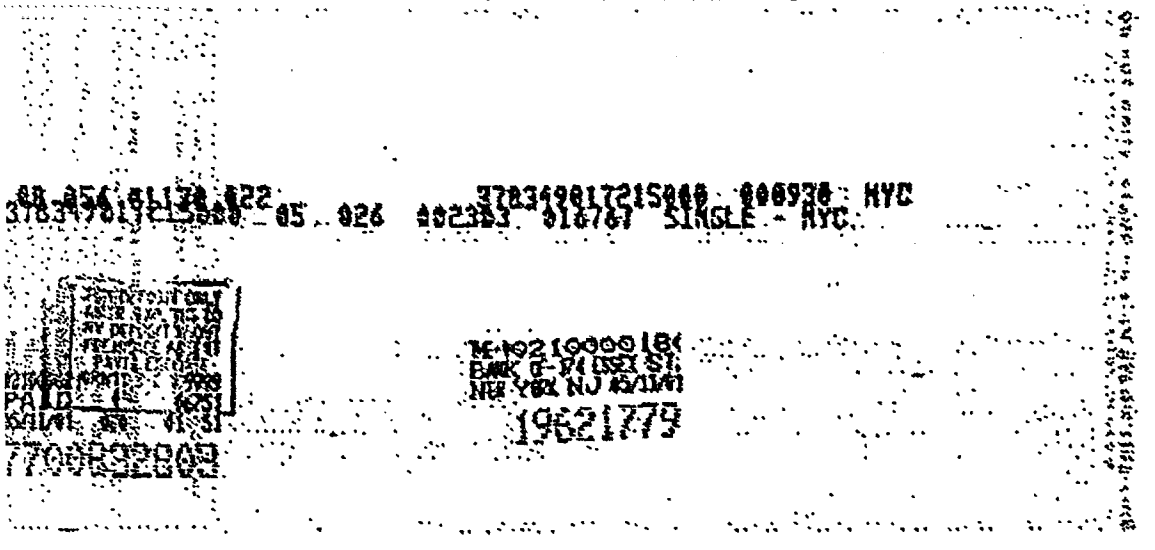
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032115930 Posting date 11-MAY-01



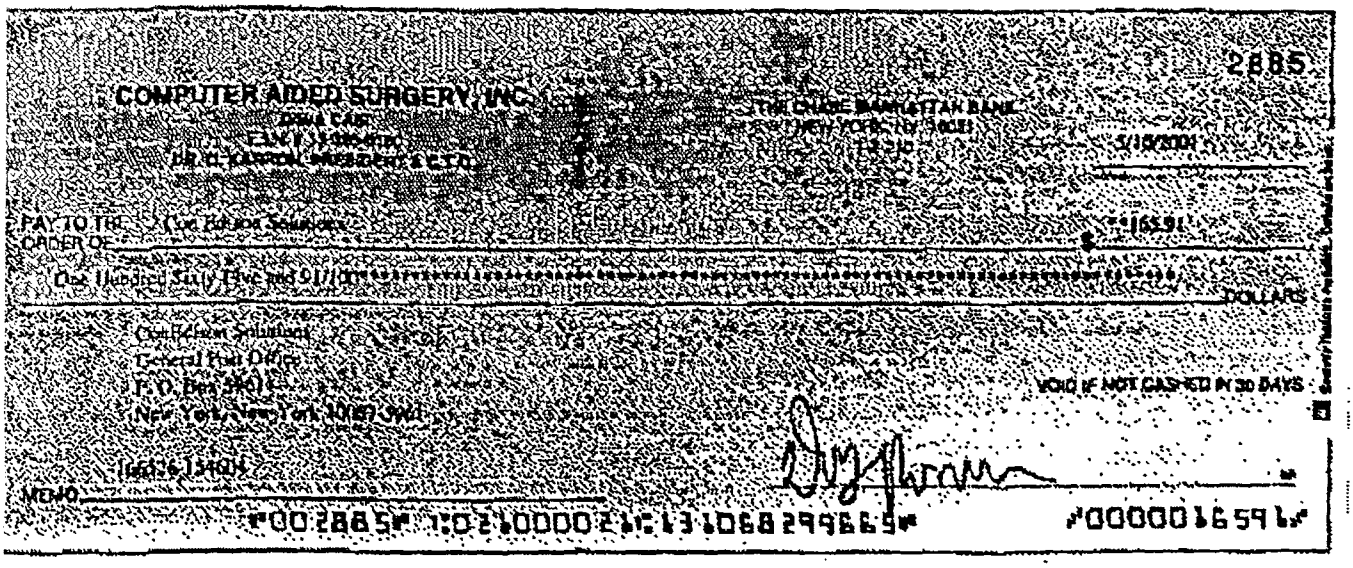


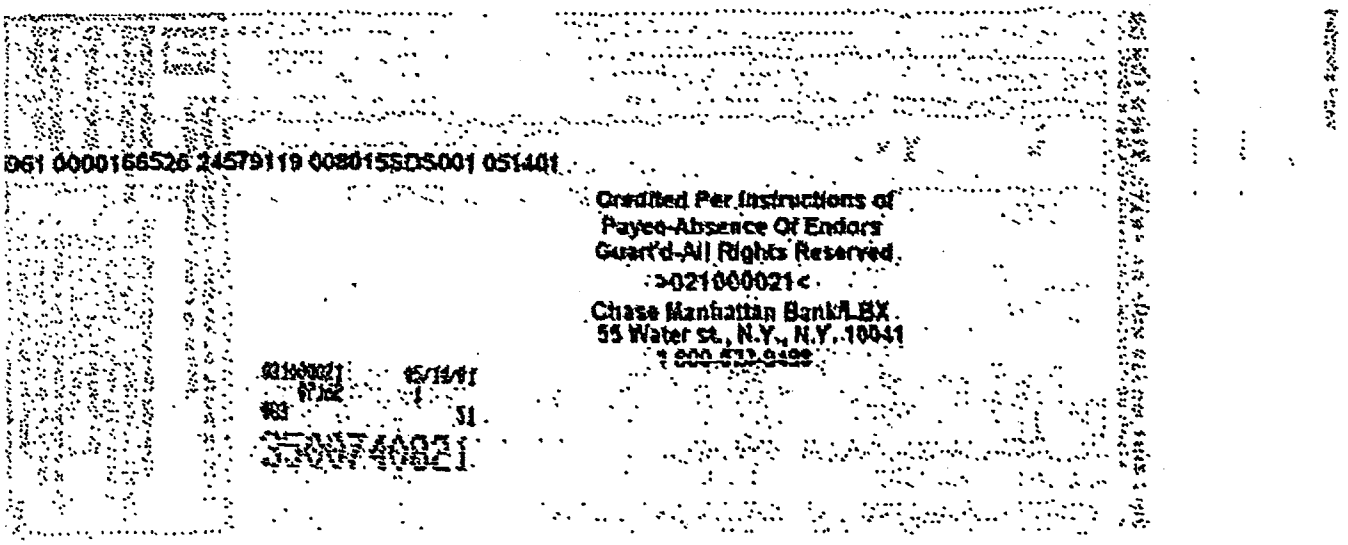
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0077832803 Posting date 11-MAY-01



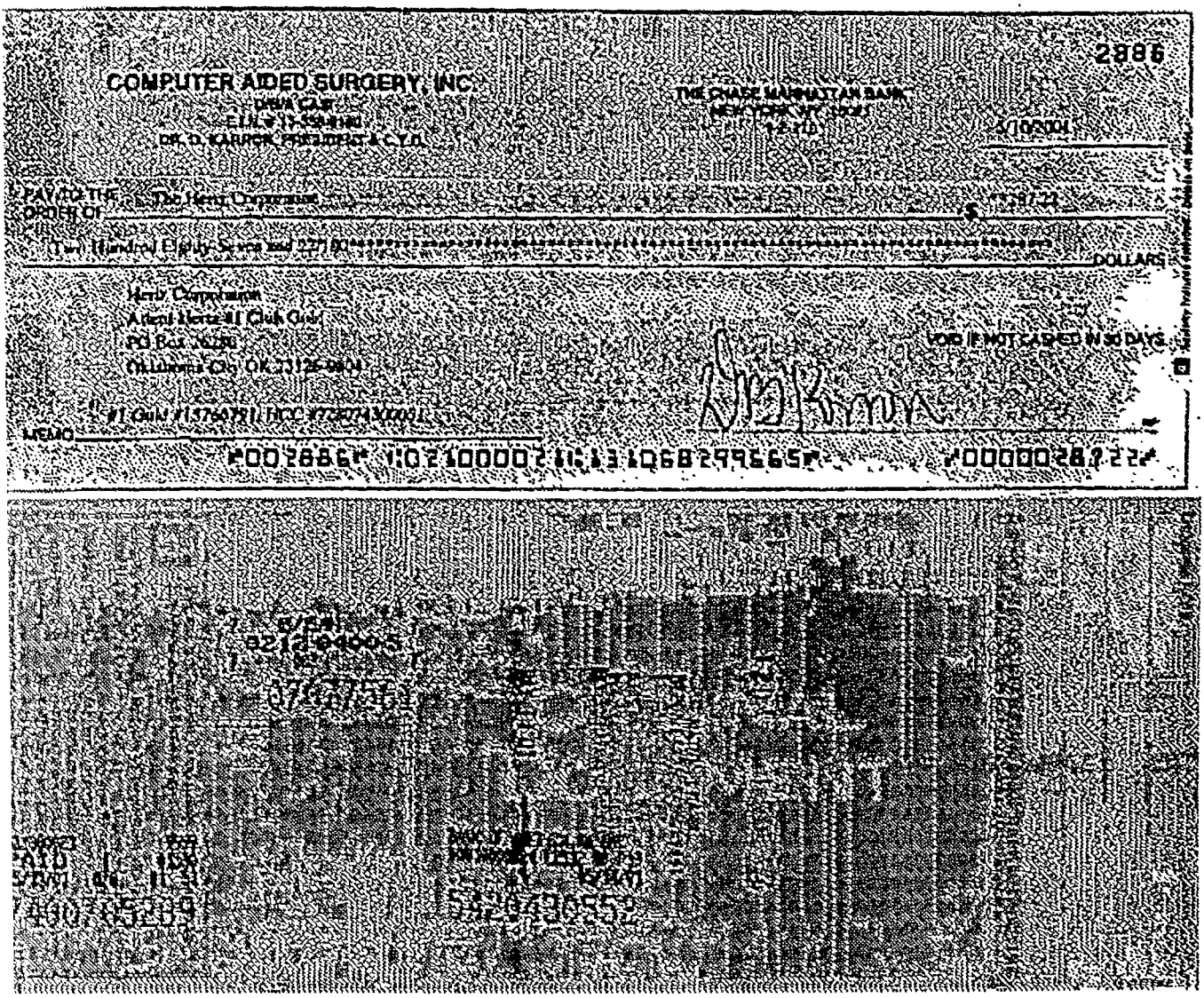


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035740821 Posting date 14-MAY-01

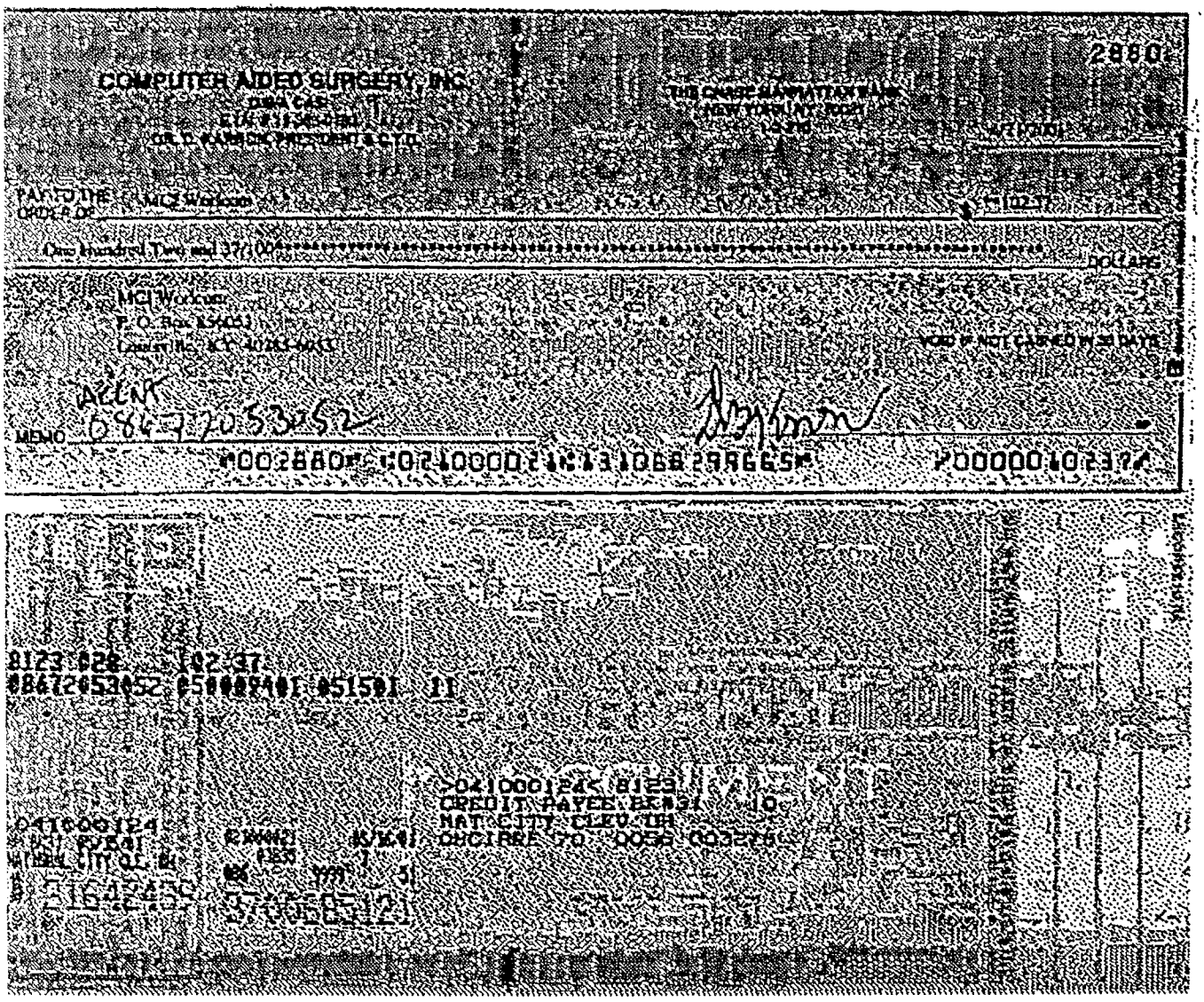




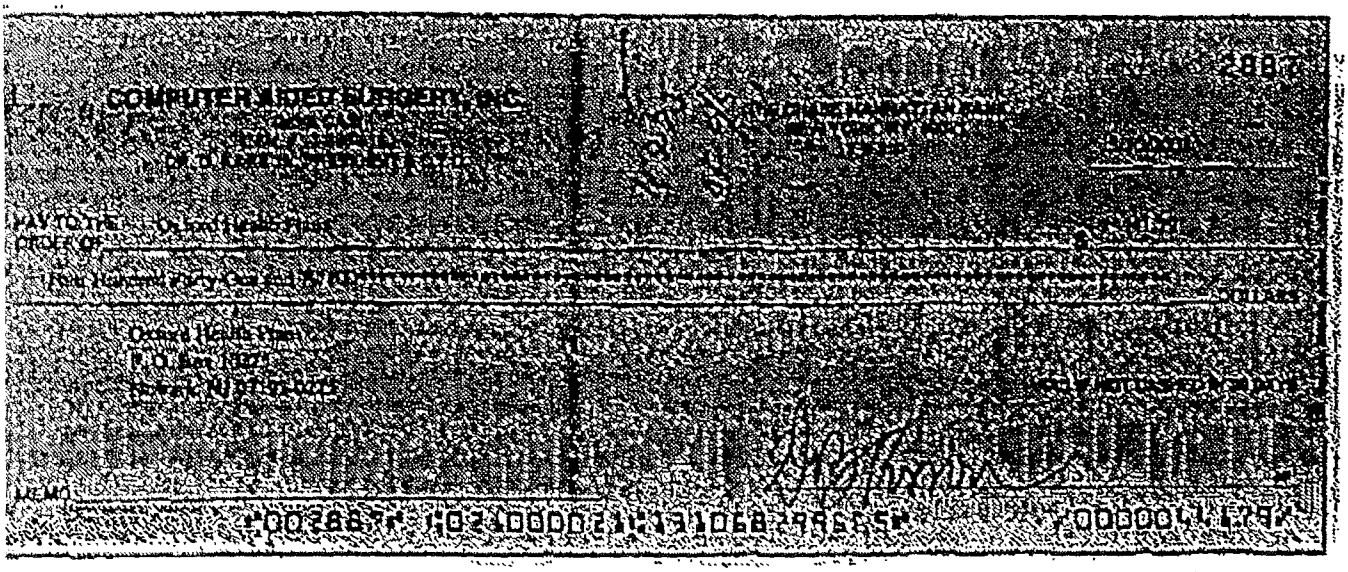
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074705289 Posting date 15-MAY-01

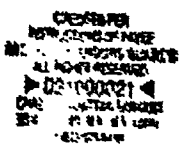


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0037685121 Posting date 16-MAY-01

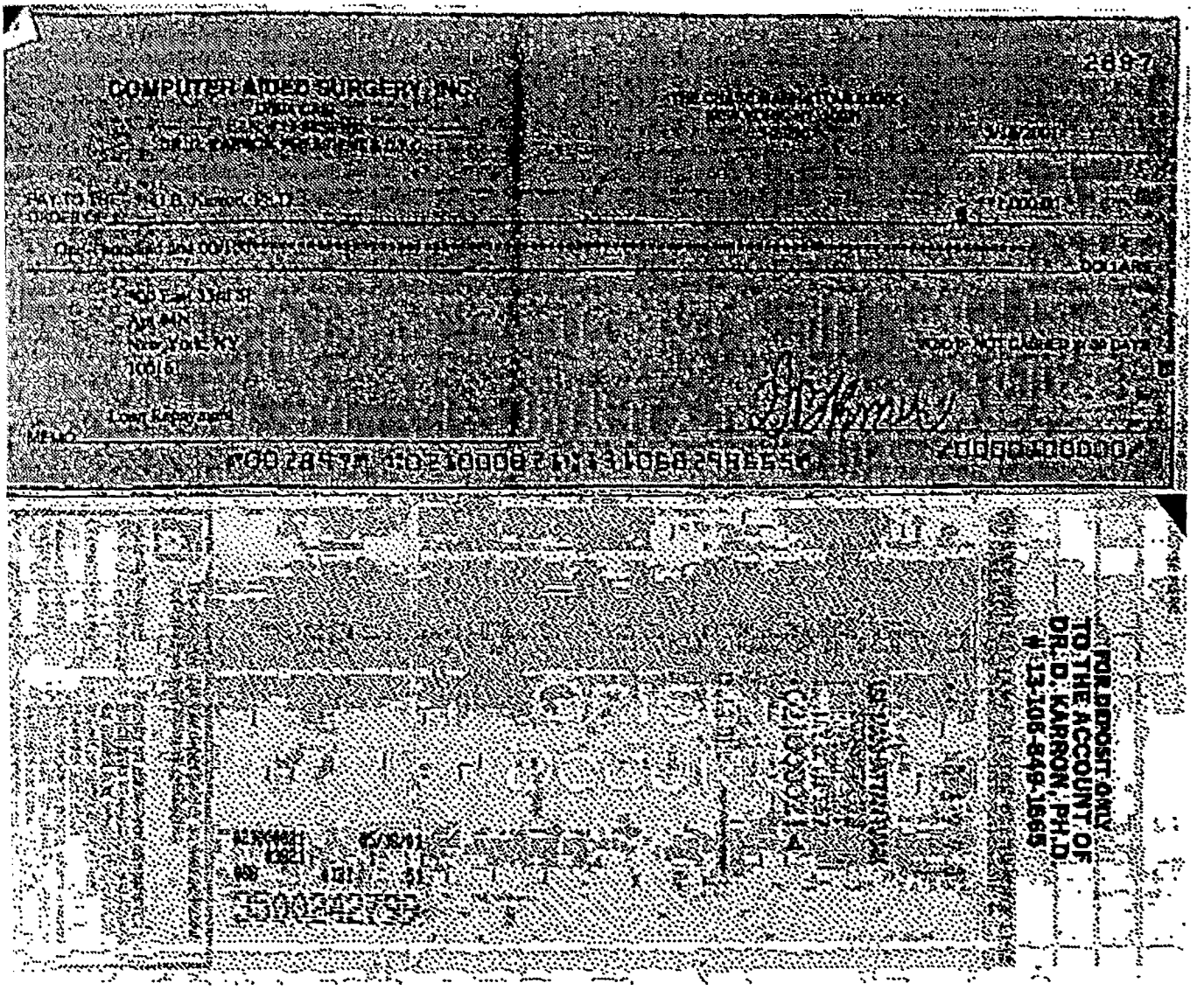


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034818930 Posting date 18-MAY-01

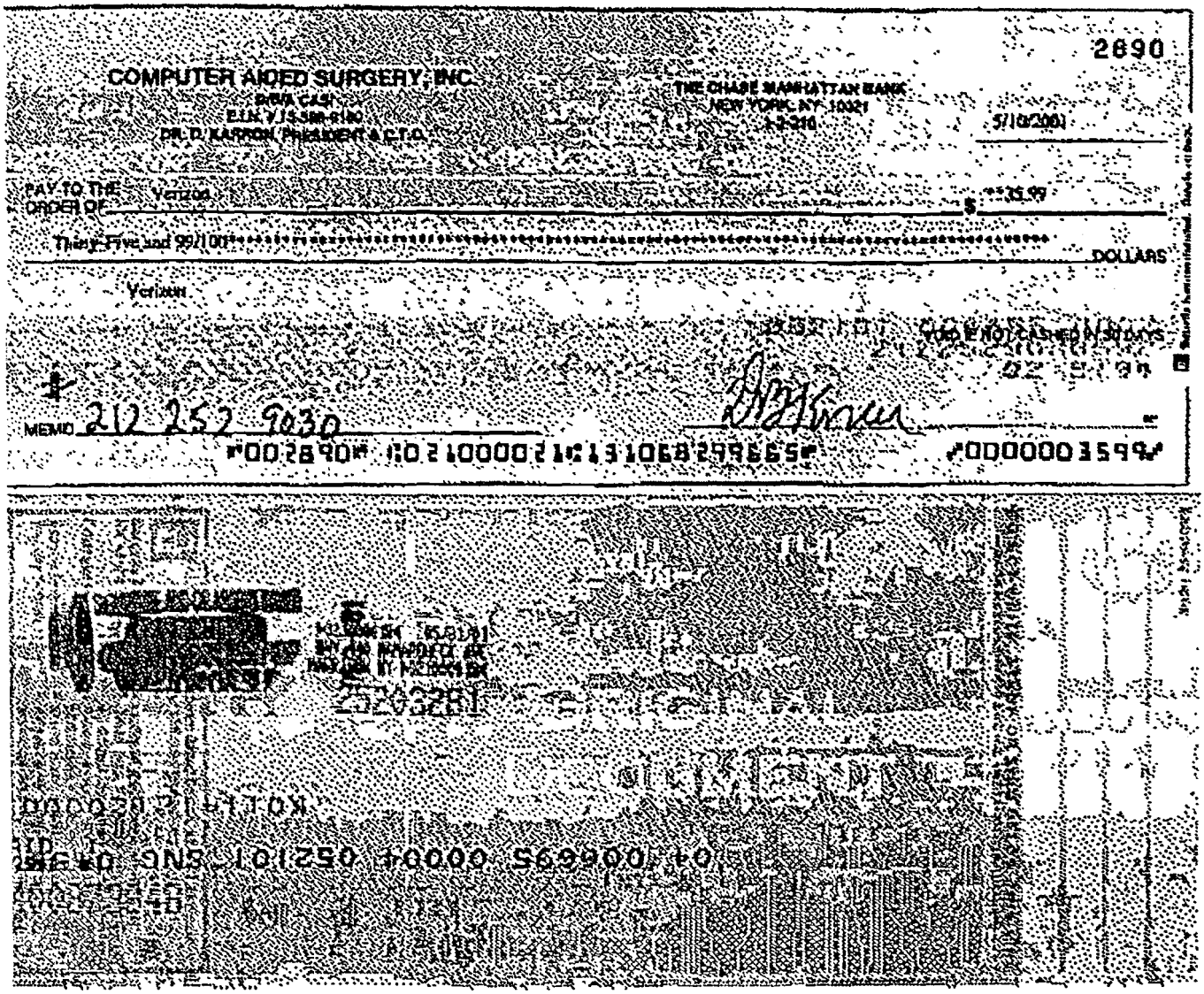




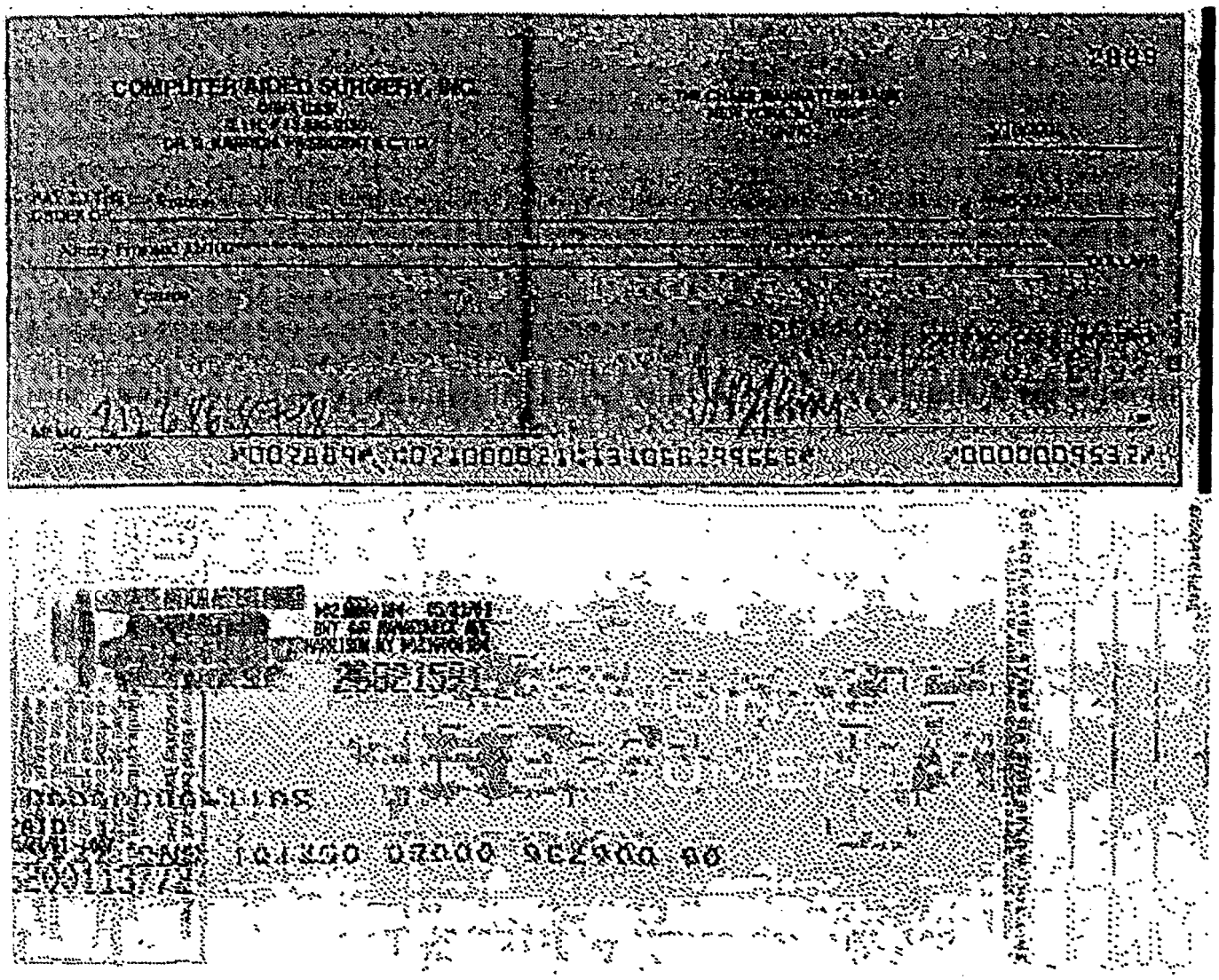
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035242799 Posting date 18-MAY-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012493693 Posting date 21-MAY-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012531645 Posting date 21-MAY-01



131-00131-B015-00131- -023-3-03-1AX - N -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 0

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	0.00	1,000.00	21.80	978.20
Business Checking 131-0771331-66	0.00	100.00	0.00	100.00
Total	**0.00**	**1,100.00**	**21.80**	**1,078.20**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in March totaled $1,100.00.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		0.00
Deposits and Credits	1	1,000.00
Withdrawals and Debits	1	21.80
Checks Paid	0	0.00
Ending Balance		**978.20**

Deposits and Credits

Date	*Description*	*Amount*
03/25	Deposit	1,000.00
	Total	**1,000.00**

Withdrawals and Debits

Date	*Description*	*Amount*
04/01	Analysis Fee For The Month Of March	21.80
	Total	**21.80**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/25	1,000.00	04/01	978.20				

131-00131-B015-00131- -023-5-03-1AX - N -

Primary Account Number: 131-0771331-65

Business Checking (continued)

Account # 131-0771331-65 Computer Aided Surgery Informatics

Analysis Fee Explanation

An Analysis Fee of $21.80 was charged to your account on 04/01 based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Maintenance Fee	2	$ 10.50	21.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40				

Total Itemized Service Charges	21.80
Analysis Fee for March	**21.80**

With combined Business Banking balances of $5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

Business Checking

Account # 131-0771331-66 Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		0.00
Deposits and Credits	1	100.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**100.00**

Deposits and Credits

Date	*Description*	*Amount*
03/25	Deposit	100.00
	Total	**100.00**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/25	100.00						

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-03-1AX - N -

Primary Account Number: 131-0771331-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

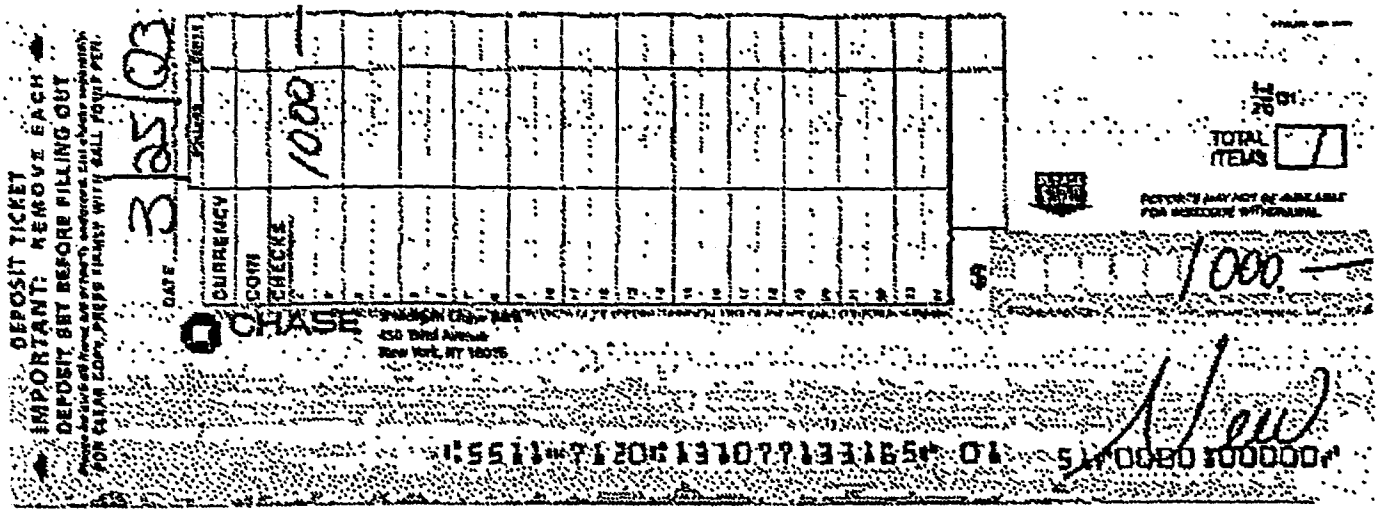
A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	−	
E. BALANCE (should equal your checkbook balance).		

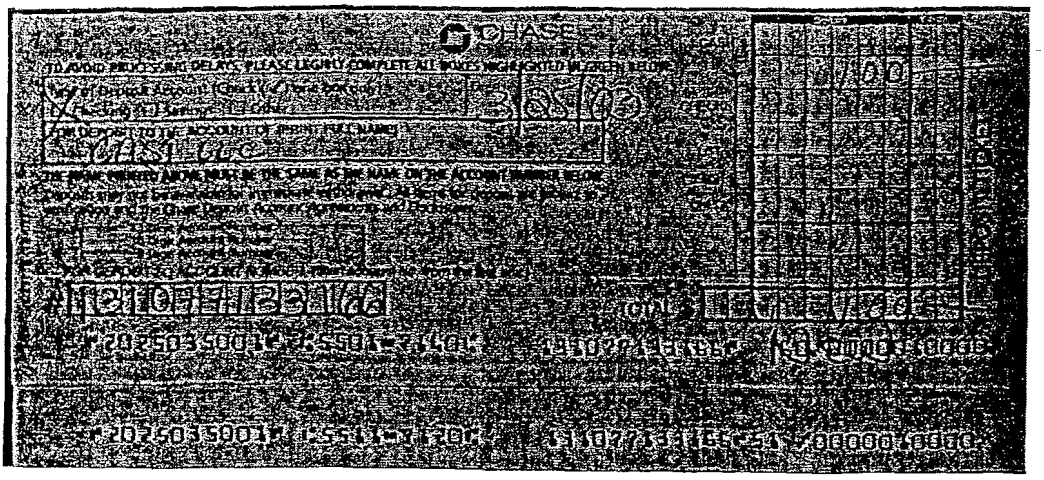
If you have any questions about your accounts, call the customer service number on the front of your statement.

GIVE YOUR BUSINESS A BOOST! Computer Aided Surgery Informatics

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities. Call 1-800-CHASE24 and select option 4 to apply.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0052418848 Posting date 25-MAR-03





131-00131-B015-00131- -023-5-03-1AX- N -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 0

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	978.20	53,348.65	48,759.26	5,567.59
Business Checking 131-0771331-66	100.00	16,500.00	16,500.00	100.00
Total	**1,078.20**	**69,848.65**	**65,259.26**	**5,667.59**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

- Your combined Business Banking balances in April totaled $1,078.23.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		978.20
Deposits and Credits	12	53,348.65
Withdrawals and Debits	10	48,759.26
Checks Paid	0	0.00
Ending Balance		**5,567.59**

Deposits and Credits

Date	*Description*	*Amount*
04/24	Online Bnkg Trnsf Fr Chk # 131-0758735-65 191181	1.00
05/05	Online Bnkg Trnsf Fr Chk # 131-0771331-66 280229	16,500.00
05/07	Computer Aided S Payroll 050703 600787 192	2,094.08
05/07	Overdraft Fee Adjustment	30.00
05/07	Overdraft Fee Adjustment	30.00
05/08	Online Bnkg Trnsf Fr Chk # 131-0758735-65 713772	5,000.00
05/14	Casillc Taxpayment 051403 133889180	236.62
05/16	Online Bnkg Trnsf Fr Chk # 131-0758735-65 619414	15,000.00
05/16	Online Bnkg Trnsf Fr Chk # 131-0758735-65 037267	10,000.00
05/19	Casillc Taxpayment 051903 133889180	935.42
05/21	Online Bnkg Trnsf Fr Chk # 131-0758735-65 817569	3,000.00

131-00131-B015-00131- -023-5-03-1AX - N -

Primary Account Number: 131-0771331-65

Business Checking (continued)

Account # 131-0771331-65 Computer Aided Surgery Informatics

Deposits and Credits

Date	Description	Amount
05/21	Online Bnkg Trnsf Fr Chk # 131-0682996-65 385978	521.53
	Total	**53,348.65**

Withdrawals and Debits

Date	Description	Amount
05/01	Analysis Fee For The Month Of April	42.00
05/01	Insufficient Funds Service Fee	30.00
05/02	Insufficient Funds Service Fee	30.00
05/06	Computer Aided S Taxpayment 050603 6007870000	6,020.82
05/07	Computer Aided S Payroll 050703 600787 192	9,082.95
05/07	Computer Aided S Payroll 050703 600787 192	2,094.08
05/07	Computer Aided S Taxpayment 050703 6007870000	1,172.04
05/15	Casillc Taxpayment 051503 6007870000	6,120.07
05/16	Online Bnkg Trnsf To Chk # 131-0758735-65 700988	15,000.00
05/16	Casillc Payroll 051603 600787 192	9,167.30
	Total	**48,759.26**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/24	979.20	05/05	17,377.20	05/08	6,161.39	05/16	1,110.64
05/01	907.20	05/06	11,356.38	05/14	6,398.01	05/19	2,046.06
05/02	877.20	05/07	1,161.39	05/15	277.94	05/21	5,567.59

Analysis Fee Explanation

An Analysis Fee of $42.00 was charged to your account on 05/01 based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Monthly Maintenance Charge	42.00
Analysis Fee for April	**42.00**

With combined Business Banking balances of $5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

Business Checking

Account # 131-0771331-66 Computer Aided Surgery Informatics

Summary

	Number	Amount
Opening Balance		100.00
Deposits and Credits	1	16,500.00
Withdrawals and Debits	1	16,500.00
Checks Paid	0	0.00
Ending Balance		**100.00**

131-00131-B015-00131- -023-5-03-1AX - N -

Primary Account Number: 131-0771331-65

Business Checking *(continued)* Account # 131-0771331-65 Computer Aided Surgery Informatics

Deposits and Credits

Date	*Description*	*Amount*
05/05	Online Bnkg Trnsf Fr Chk # 131-0758735-65 794769	16,500.00
	Total	**16,500.00**

Withdrawals and Debits

Date	*Description*	*Amount*
05/05	Online Bnkg Trnsf To Chk # 131-0771331-65 280229	16,500.00
	Total	**16,500.00**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
05/05	100.00						

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-03-1AX - N -

Primary Account Number: 131-0771331-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

Compare and Save on Employee Benefits

Computer Aided Surgery Informatics

Group health and dental insurance are valued-but costly-employee benefits. One way to ensure you are getting a good deal is to shop and compare. That's why Chase Insurance Agency, Inc. has arranged for you to receive competitive quotes on group health and dental insurance through the Small Business Insurance Agency, Inc.

Call them today toll free at 1-888-762-5528.

131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 4

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	5,567.59	27,000.00	30,395.96	2,171.63
Business Checking 131-0771331-66	100.00	0.00	0.00	100.00
Total	**5,667.59**	**27,000.00**	**30,395.96**	**2,271.63**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in May totaled $5,142.70.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		5,567.59
Deposits and Credits	2	27,000.00
Withdrawals and Debits	5	29,635.90
Checks Paid	4	760.06
Ending Balance		**2,171.63**

Deposits and Credits

Date	*Description*	*Amount*
05/28	Online Bnkg Trnsf Fr Chk # 131-0758735-65 895431	12,000.00
06/10	Online Bnkg Trnsf Fr Chk # 131-0758735-65 651003	15,000.00
	Total	**27,000.00**

Withdrawals and Debits

Date	*Description*	*Amount*
05/29	Casillc Taxpayment 052903 6007870000	5,937.75
05/30	Casillc Payroll 053003 600787 192	8,944.92
06/02	Analysis Fee For The Month Of May	23.26
06/12	Casillc Taxpayment 061203 6007870000	5,875.41

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0771331-65

Business Checking (continued)

Account # 131-0771331-65 — Computer Aided Surgery Informatics

Withdrawals and Debits

Date	Description	Amount
06/13	Casillc Payroll 061303 600787 192	8,854.56
	Total	**29,635.90**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3500	05/29	568.50	3505*	06/16	54.94			
3502*	06/02	48.69	3507*	06/11	87.93			
* indicates gap in check sequence						**Total (4 checks)**		**760.06**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
05/28	17,567.59	06/02	2,044.47	06/12	11,081.13		
05/29	11,061.34	06/10	17,044.47	06/13	2,226.57		
05/30	2,116.42	06/11	16,956.54	06/16	2,171.63		

Analysis Fee Explanation

An Analysis Fee of $23.26 was charged to your account on 06/02 based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Because your combined Business Banking balances exceeded $5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Paid	1	$ 0.20	0.20				

Total Itemized Service Charges	0.20
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	30.20
Less Earnings Credit on $ 4,628.43 of combined checking average collected balances	6.94
Analysis Fee for May	**23.26**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0771331-66 — Computer Aided Surgery Informatics

Summary

	Number	Amount
Opening Balance		100.00
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**100.00**

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0771331-65

Business Checking *(continued)* Account # 131-0771331-66 Computer Aided Surgery Informatics

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). − ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0771331-65

GIVE YOUR BUSINESS A BOOST! Computer Aided Surgery Informatics

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option 4 to apply.

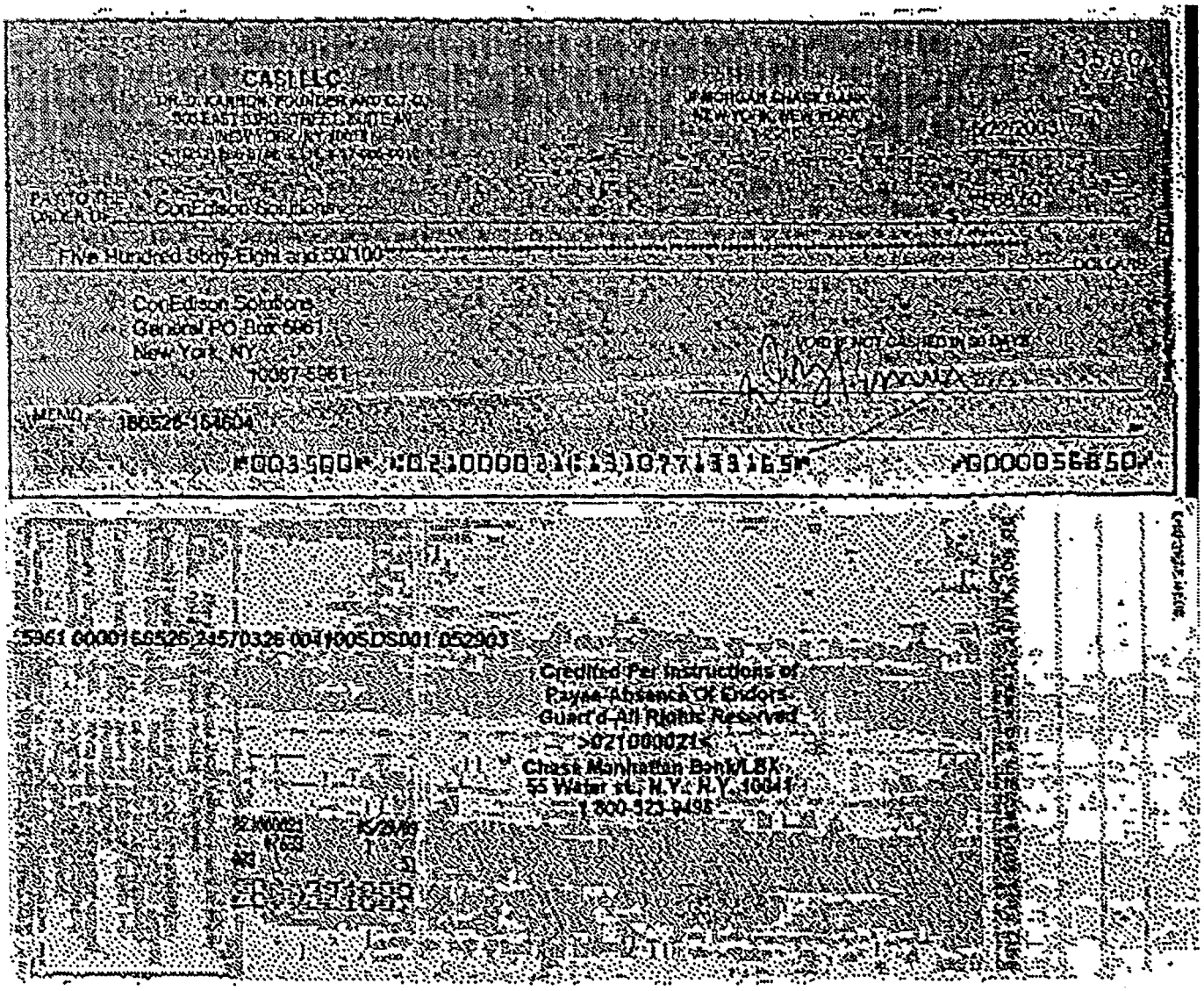
ANNOUNCING IMPROVED CHECK COVERAGE FOR SMALL BUSINESS CUSTOMERS!

We've improved Chase Check Coverage to better meet your business checking needs.

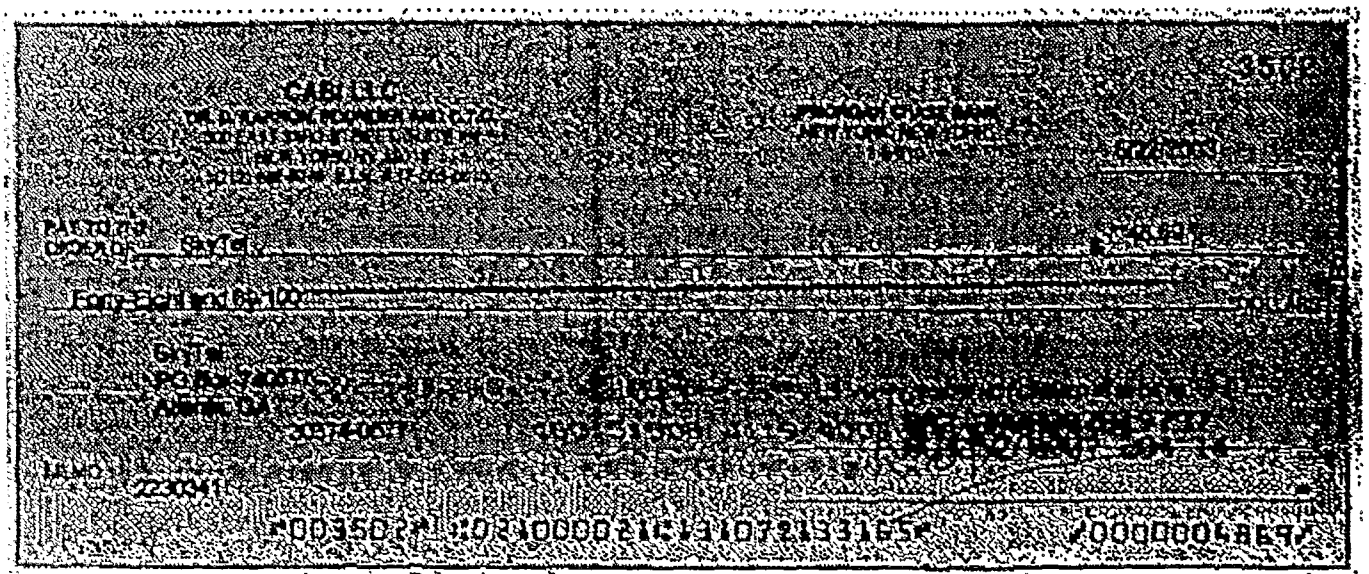
- Increased overdraft protection by linking up to nine protecting accounts. You specify the order of linked accounts, so needed funds are moved (up to available balances) according to your pre-set instructions.
- Overdraft protection now includes debit card transactions
- Immediate access to ATM-deposited checks up to your daily ATM withdrawal limit and available balances in your checking account
- Same day check writing against deposited funds
- Sole proprietors can link both business and personal accounts
- Pay only a $5.00 transaction fee each time funds are swept into your checking account to cover an overdraft

Enroll in Chase Check Coverage today. Just stop by a branch and speak to a Small Business Representative, call Small Business ServiceLine℠ at 1-800-CHASE38, or visit us online at: **chase.com/smallbusiness**

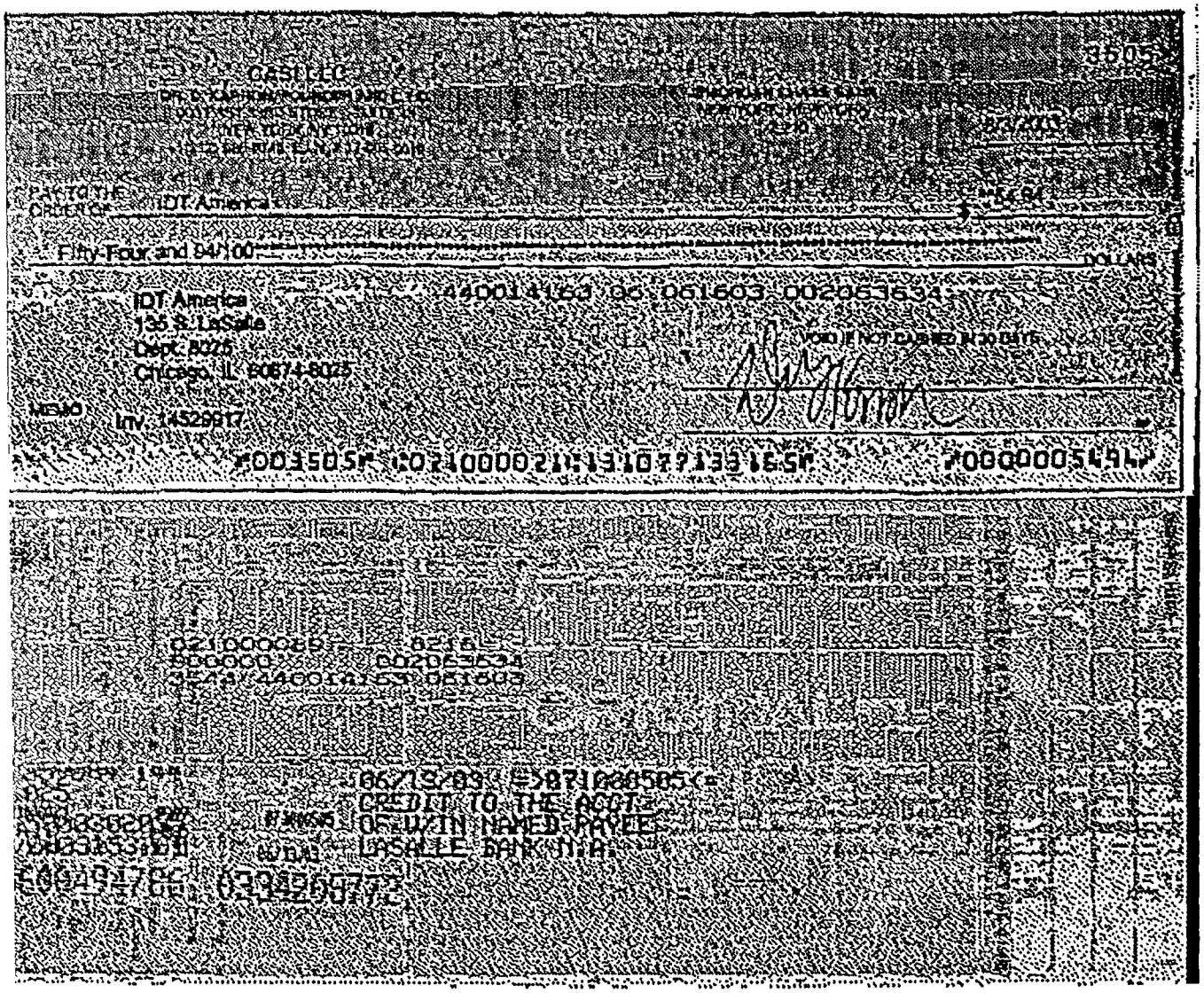
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0028321889 Posting date 29-MAY-03



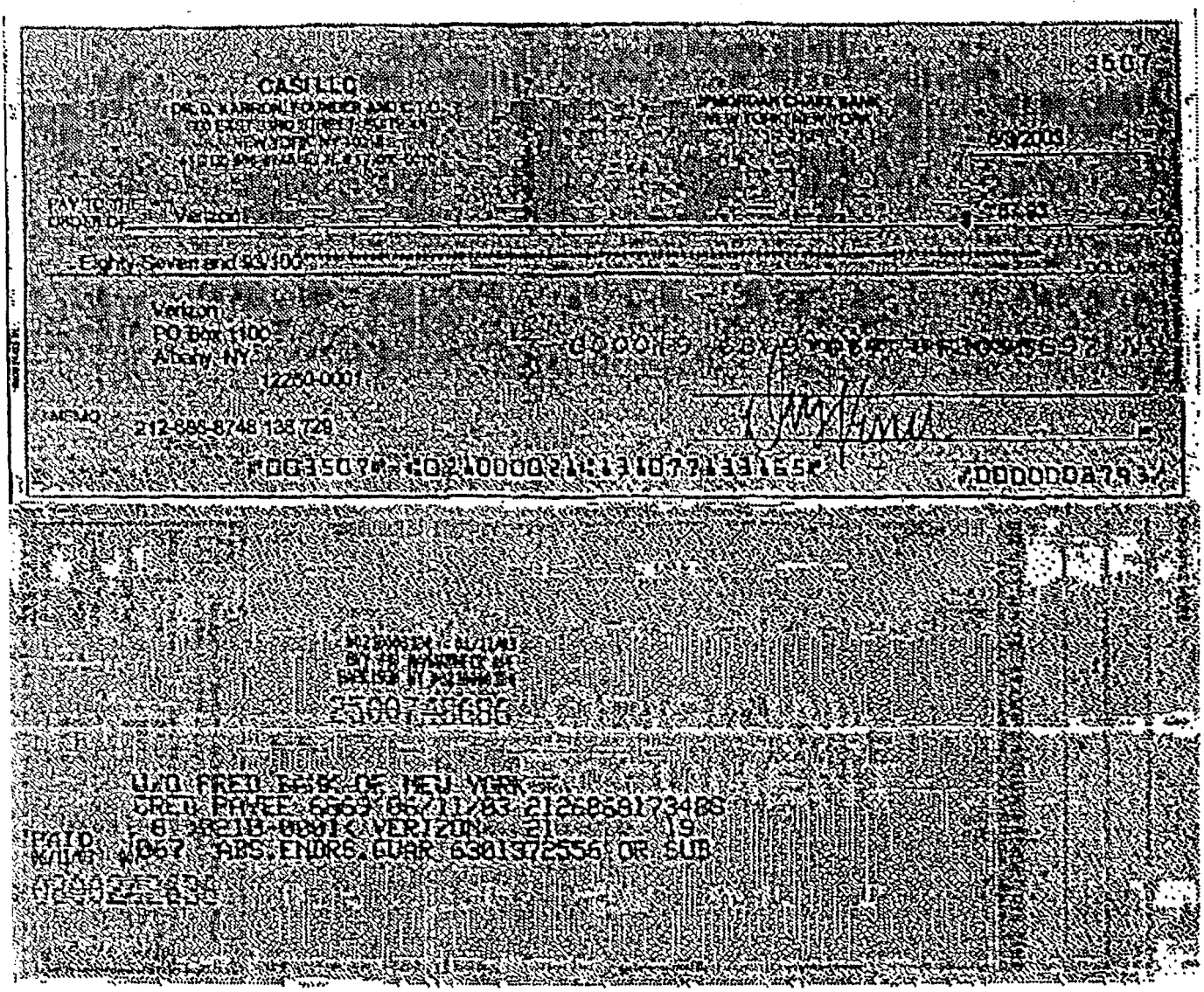
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0004686164 Posting date 02-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0006494786 Posting date 16-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0012106081 Posting date 11-JUN-03



131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 9

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	2,171.63	63,530.00	65,671.53	30.10
Business Checking 131-0771331-66	100.00	47,000.00	7,180.86	39,919.14
Total	**2,271.63**	**110,530.00**	**72,852.39**	**39,949.24**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in June totaled $4,631.16.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		2,171.63
Deposits and Credits	8	63,530.00
Withdrawals and Debits	11	65,671.53
Checks Paid	0	0.00
Ending Balance		**30.10**

Deposits and Credits

Date	*Description*	*Amount*
06/24	Online Bnkg Trnsf Fr Chk # 131-0758735-65 535622	15,000.00
06/25	Online Bnkg Trnsf Fr Chk # 131-0771331-66 066827	500.00
07/01	Online Bnkg Trnsf Fr Chk # 131-0771331-66 395272	300.00
07/09	Deposit	20,000.00
07/09	Overdraft Fee Adjustment	30.00
07/11	Online Bnkg Trnsf Fr Chk # 131-0771331-66 103359	1,700.00
07/15	Bank Miscellaneous Credit	25,000.00
07/16	Bank Miscellaneous Credit	1,000.00
	Total	**63,530.00**

131-00131-B015-00131- -023-5-01-1AX - N -

Primary Account Number: 131-0771331-65

Business Checking
Account # 131-0771331-65 — Computer Aided Surgery Informatics
(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
06/23	Mam-Casillc A/R Debits 062303 9960078760078 7	86.75
06/26	Casillc Taxpayment 062603 6007870000	7,161.82
06/27	Casillc Payroll 063003	10,558.70
06/27	Insufficient Funds Service Fee	30.00
07/01	Analysis Fee For The Month Of June	43.00
07/11	Online Bnkg Trnsf To Chk # 131-0771331-66 415832	20,000.00
07/11	Casillc Taxpayment 071103 6007870000	542.34
07/14	Casillc Payroll 071403 600787 192	1,160.02
07/15	Deduction-Notice Mailed	25,000.00
07/16	Deduction-Notice Mailed	1,000.00
07/21	Mam-Casillc A/R Debits 072103 9960078760078 7	88.90
	Total	**65,671.53**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/23	2,084.88	06/26	10,423.06	07/09	20,121.36	07/15	119.00
06/24	17,084.88	06/27	165.64 -	07/11	1,279.02	07/16	119.00
06/25	17,584.88	07/01	91.36	07/14	119.00	07/21	30.10

Analysis Fee Explanation

An Analysis Fee of $43.00 was charged to your account on 07/01 based on your activity and balances during the period 06/01 - 06/30. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Deposit Ticket	1	$ 0.20	0.20	Check Paid	3	$ 0.20	0.60
Check Deposited	1	$ 0.20	0.20				

Total Itemized Service Charges	1.00
Monthly Maintenance Charge	42.00
Analysis Fee for June	**43.00**

With combined Business Banking balances of $5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

Business Checking
Account # 131-0771331-66 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		100.00
Deposits and Credits	4	47,000.00
Withdrawals and Debits	4	3,300.00
Checks Paid	9	3,880.86
Ending Balance		**39,919.14**

131-00131-B015-00131- -023-5-01-1AX - N -

Primary Account Number: 131-0771331-65

Business Checking (continued)

Account # 131-0771331-66 Computer Aided Surgery Informatics

Deposits and Credits

Date	Description	Amount
06/24	Deposit	1,000.00
07/11	Online Bnkg Trnsf Fr Chk # 131-0771331-65 415832	20,000.00
07/15	Bank Miscellaneous Credit	25,000.00
07/16	Bank Miscellaneous Credit	1,000.00
	Total	**47,000.00**

Withdrawals and Debits

Date	Description	Amount
06/25	Online Bnkg Trnsf To Chk # 131-0771331-65 066827	500.00
07/01	Online Bnkg Trnsf To Chk # 131-0771331-65 395272	300.00
07/11	Online Bnkg Trnsf To Chk # 131-0771331-65 103359	1,700.00
07/14	Online Bnkg Trnsf To Chk # 131-0758735-65 455998	800.00
	Total	**3,300.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
11001	07/21	134.22	11006*	07/21	140.00	11011*	07/15	457.85
11002	07/11	100.00	11007	07/17	212.10	11013*	07/15	14.00
11004*	07/21	75.00	11009*	07/14	1,790.00	11014	07/14	957.69

** indicates gap in check sequence*

Total (9 checks) 3,880.86

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
06/24	1,100.00	07/11	18,500.00	07/16	40,480.46		
06/25	600.00	07/14	14,952.31	07/17	40,268.36		
07/01	300.00	07/15	39,480.46	07/21	39,919.14		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-1AX - N -

Primary Account Number: 131-0771331-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	—	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

Attention Business Banking Checking Customers

Computer Aided Surgery Informatics

Your next statement will reflect a change in the earnings credit rate. Effective August 1, you'll earn $.108 per $100 of monthly average collected balances. Your earnings credit offsets monthly maintenance, activity, and service fees, and all linked Business Banking Checking accounts contribute towards the monthly average collected balance.

131-00131-B015-00131- -023-5-01-1AX - N -

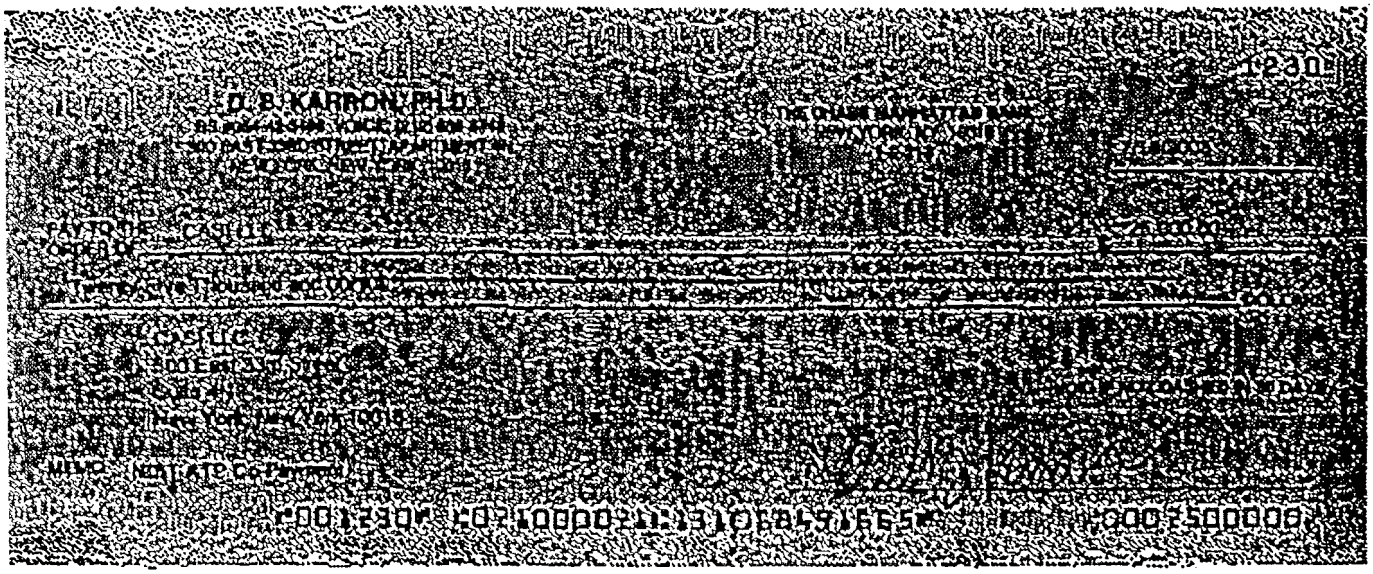
Primary Account Number: 131-0771331-65

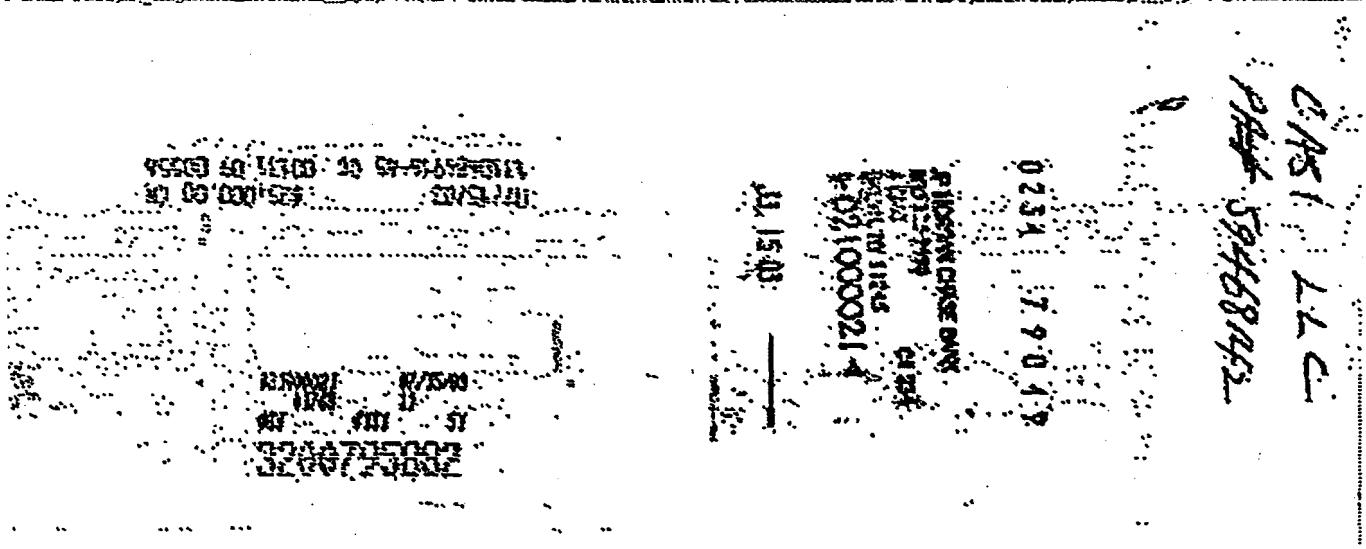
Call 1-800-CHASE38 for all your business service needs.

The Small Business ServiceLine[SM] connects you directly to our team of Small Business experts.

- **Check balances, verify deposits, stop payments**
- **Transfer funds between linked accounts**
- **Order checks and deposit slips**
- **Obtain copies of statements and checks**

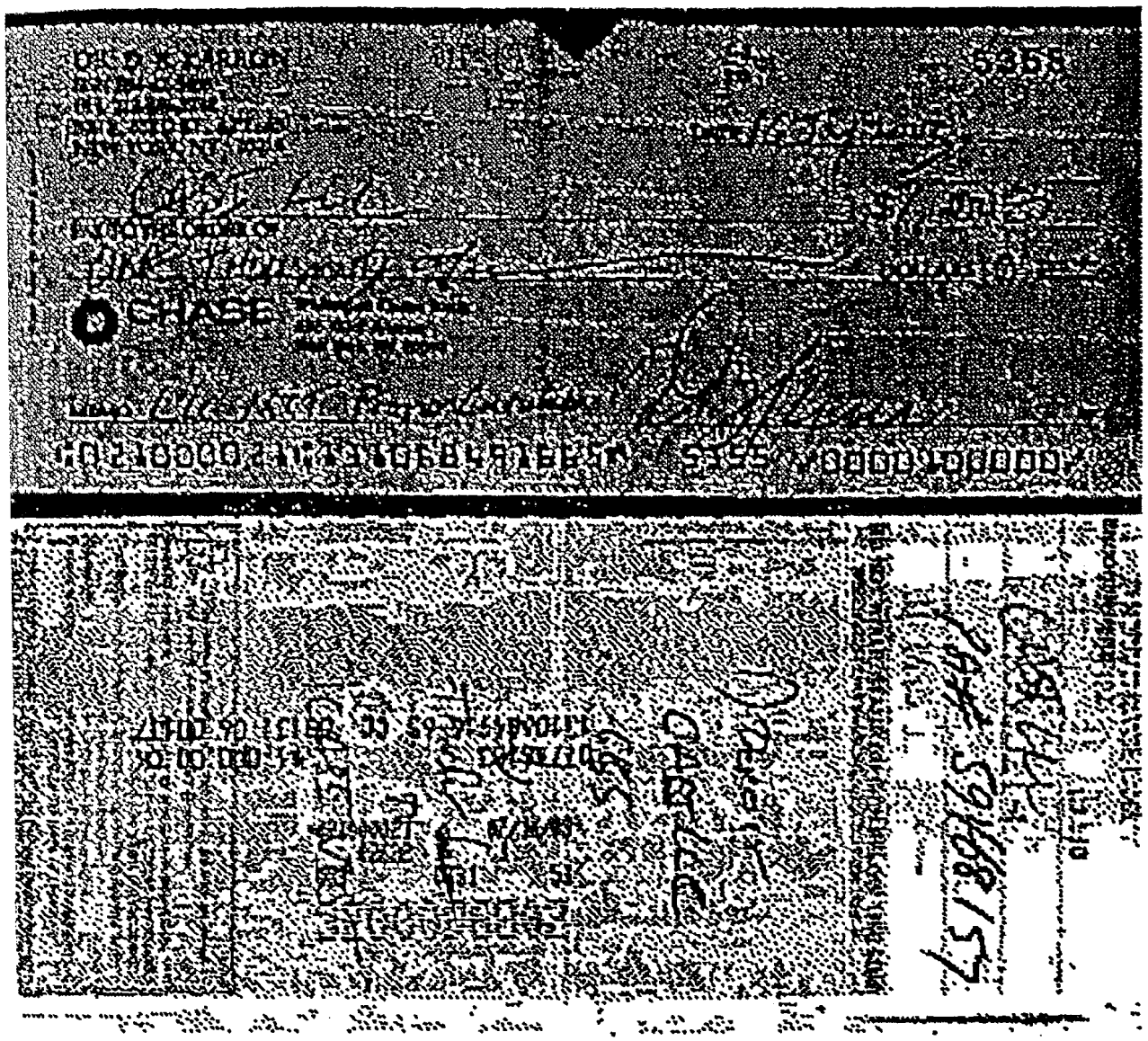
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032795882 Posting date 15-JUL-03



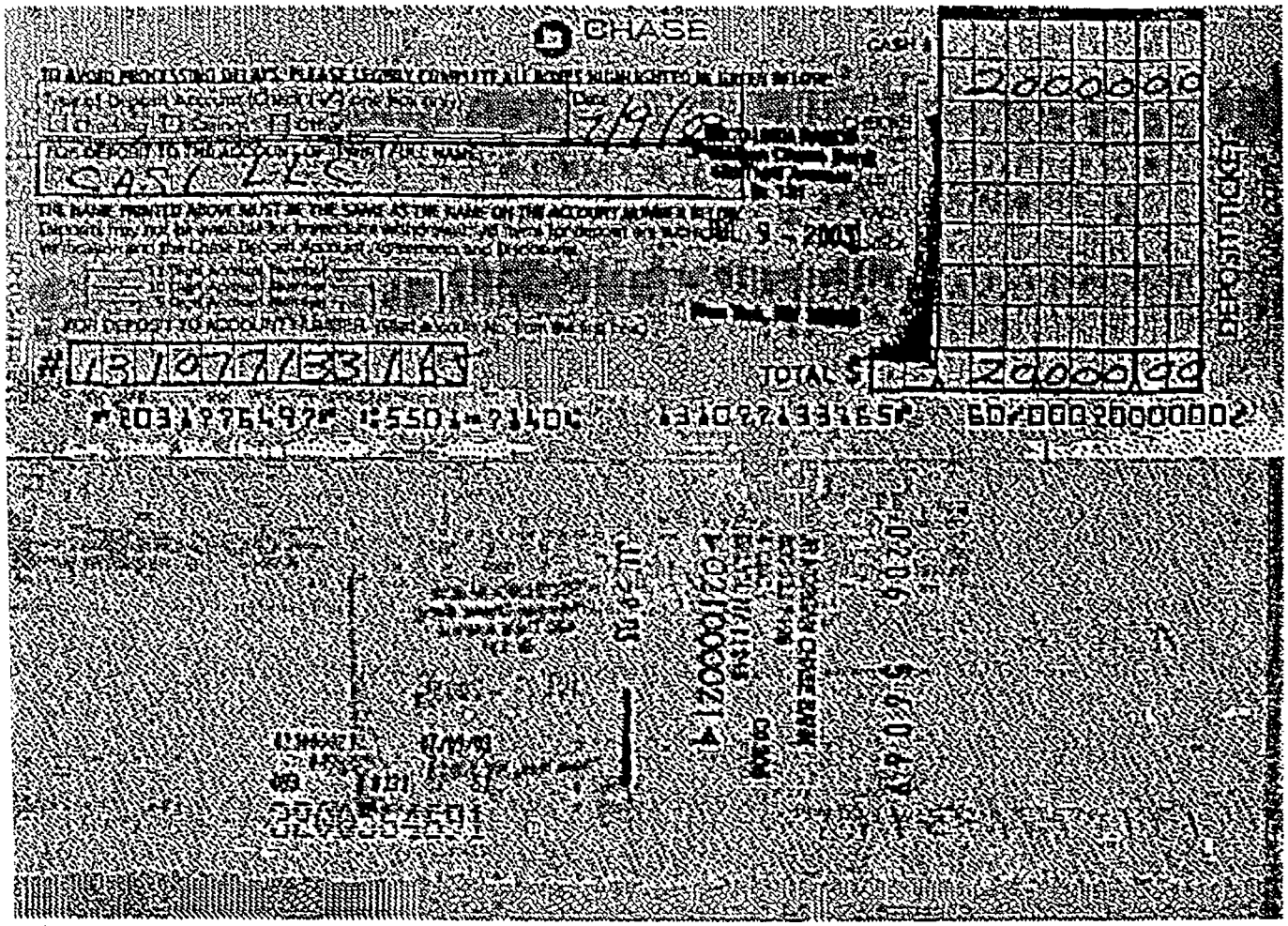


2087

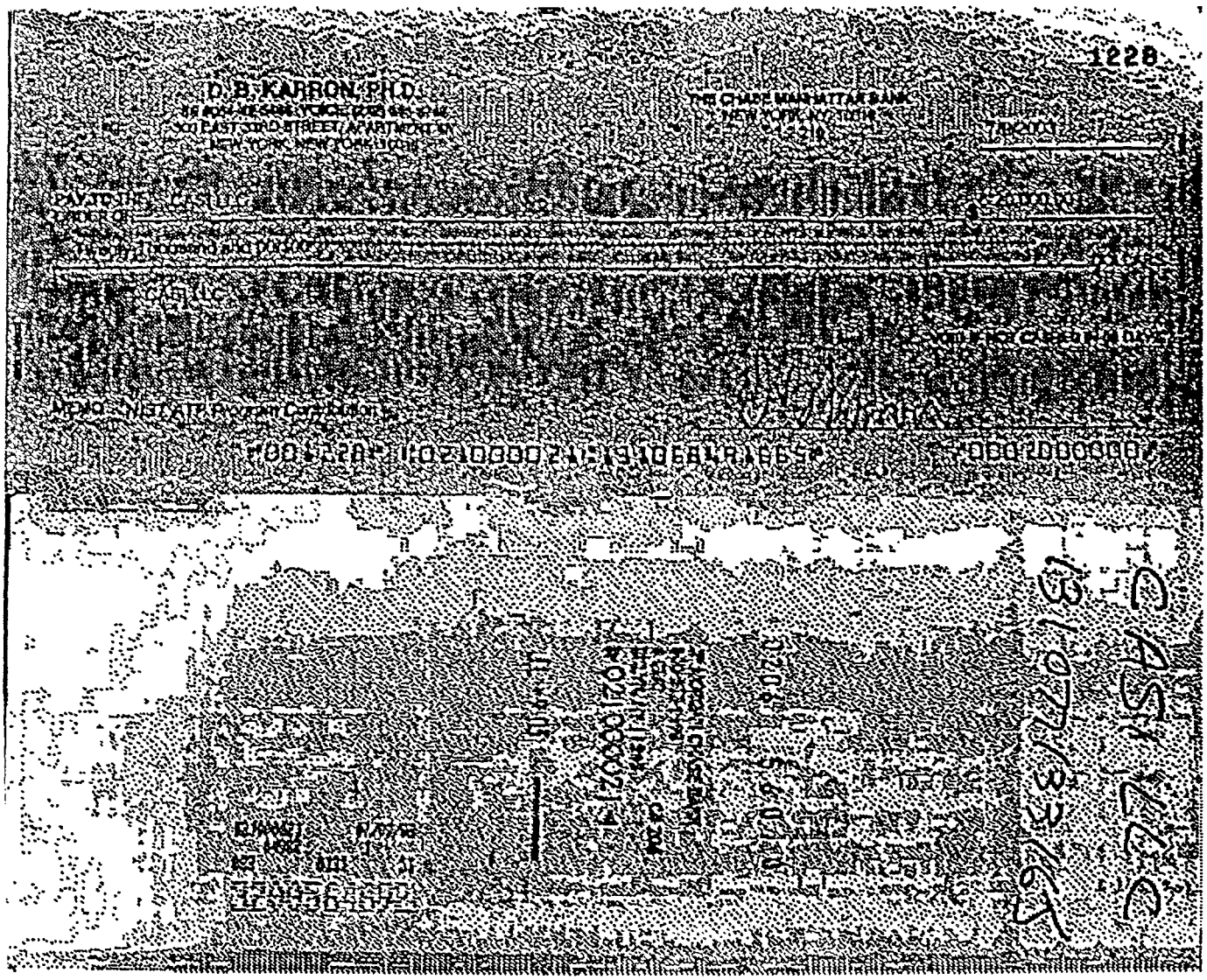
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032096802 Posting date 16-JUL-03

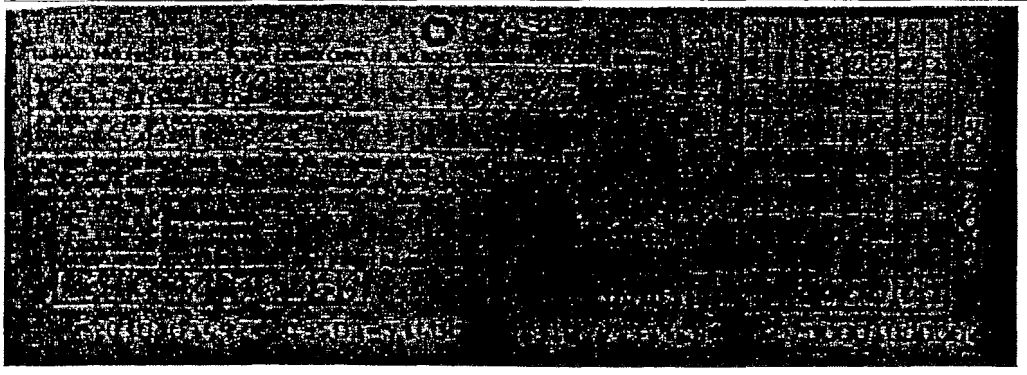


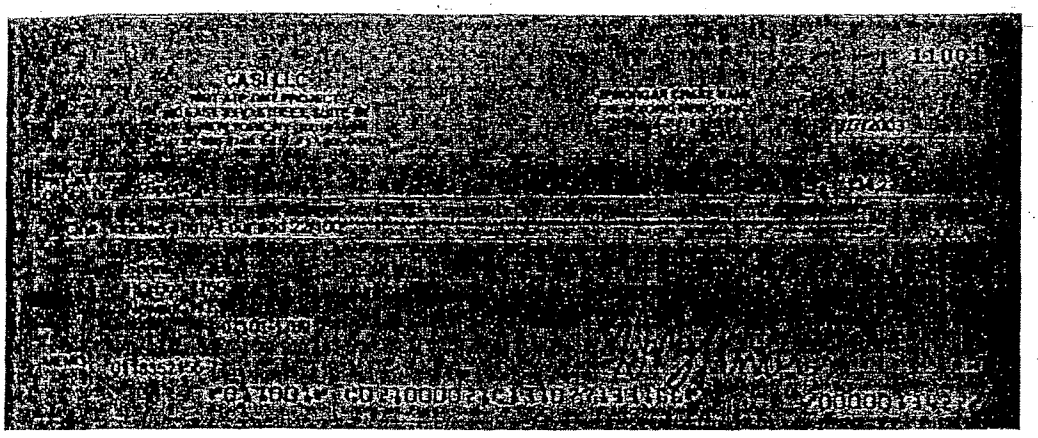
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0032564691 Posting date 09-JUL-03

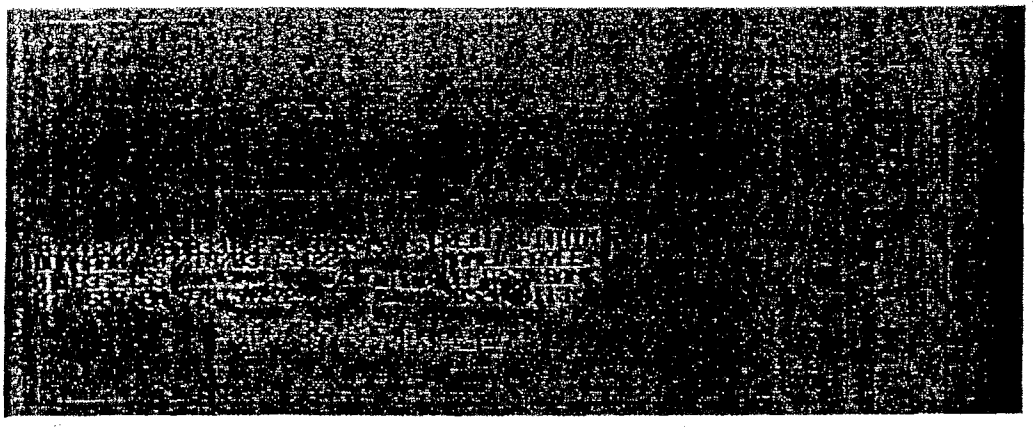


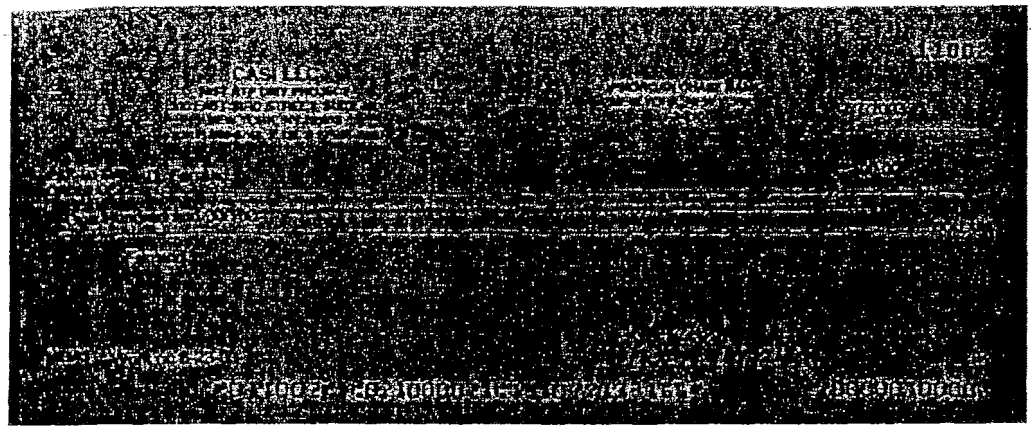
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0032564692 Posting date 09-JUL-03

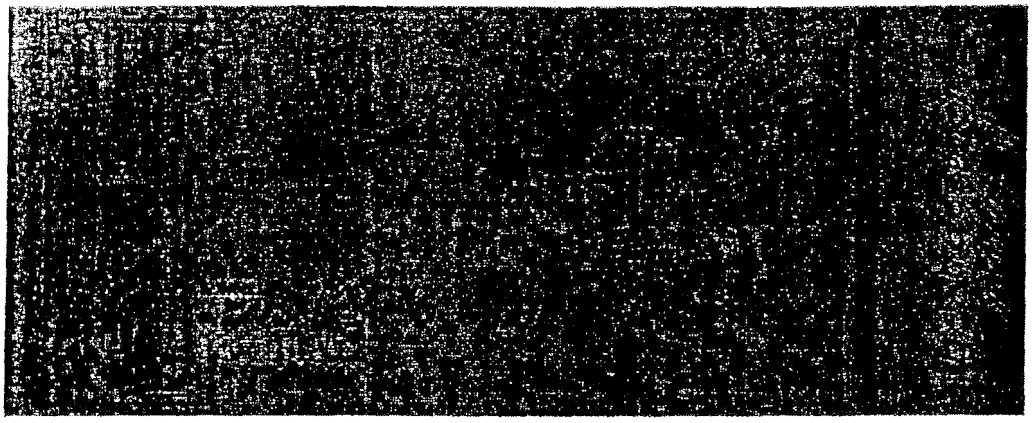


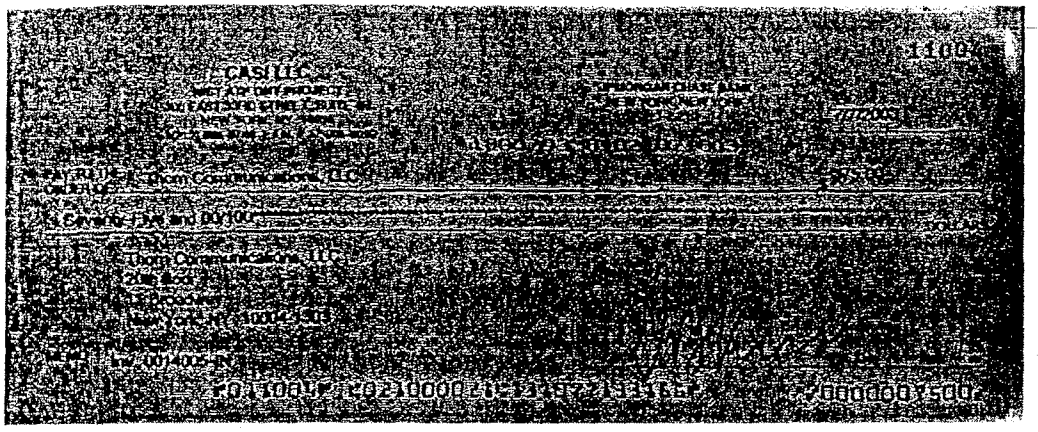


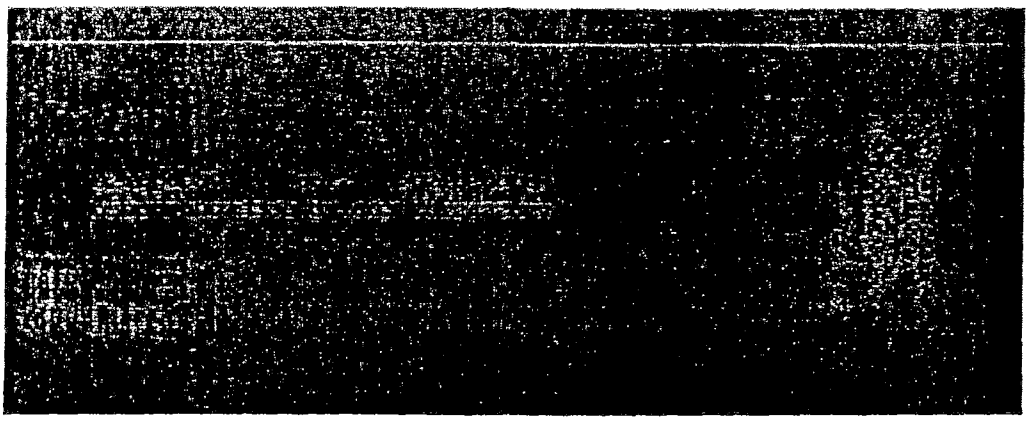


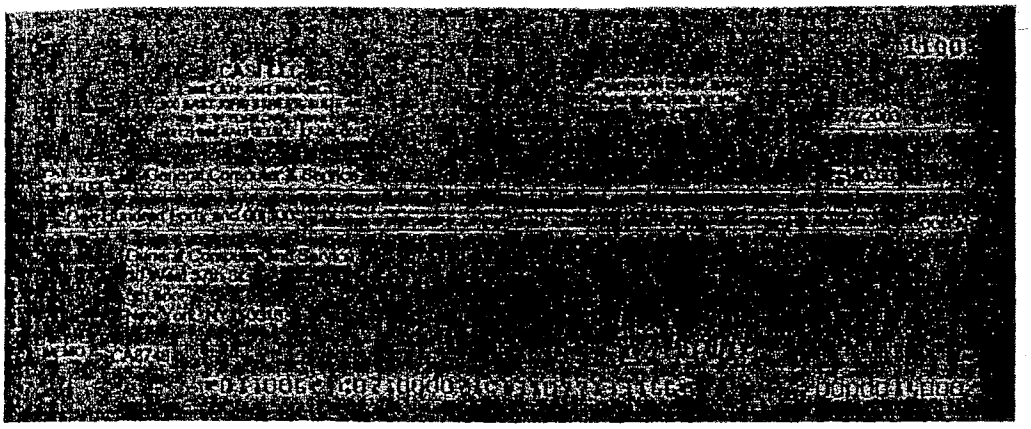


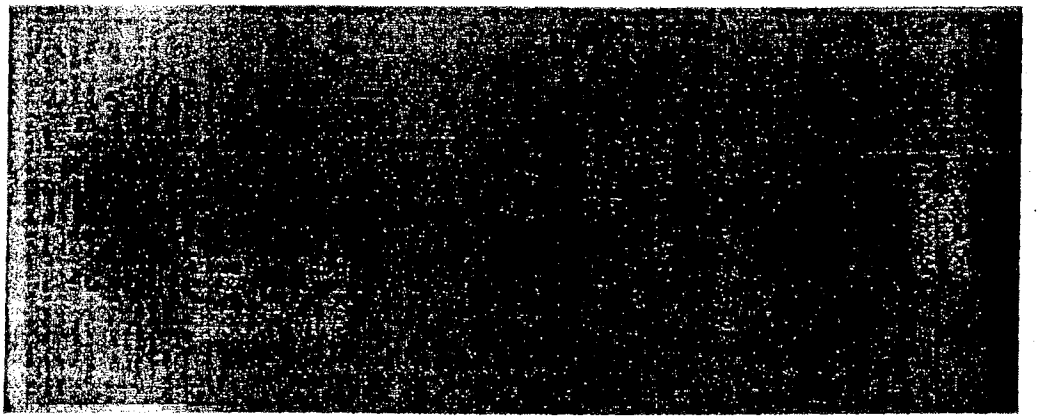


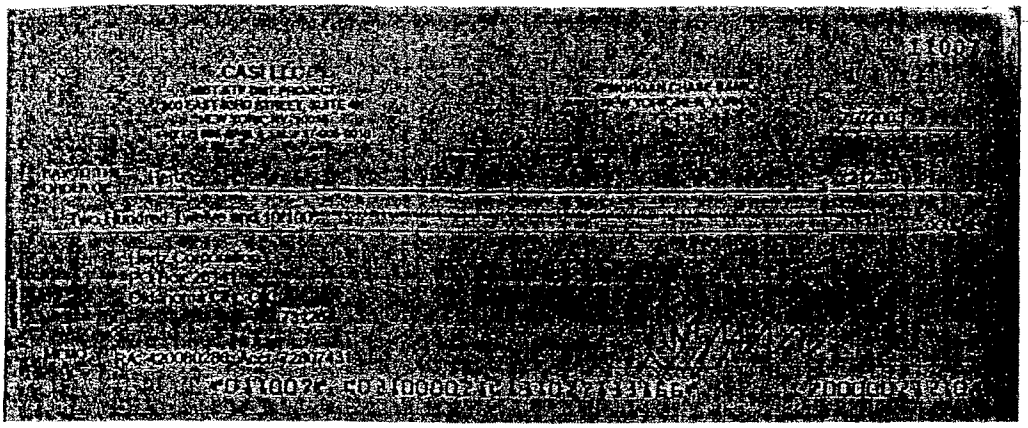


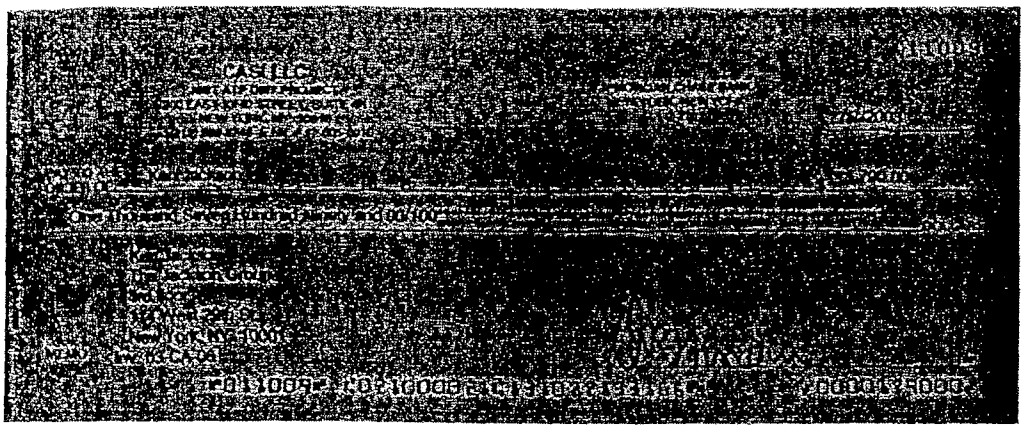


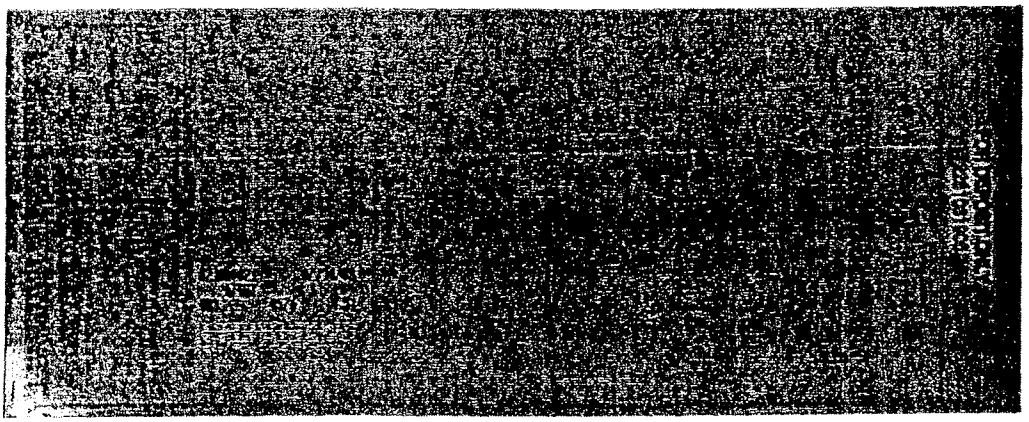


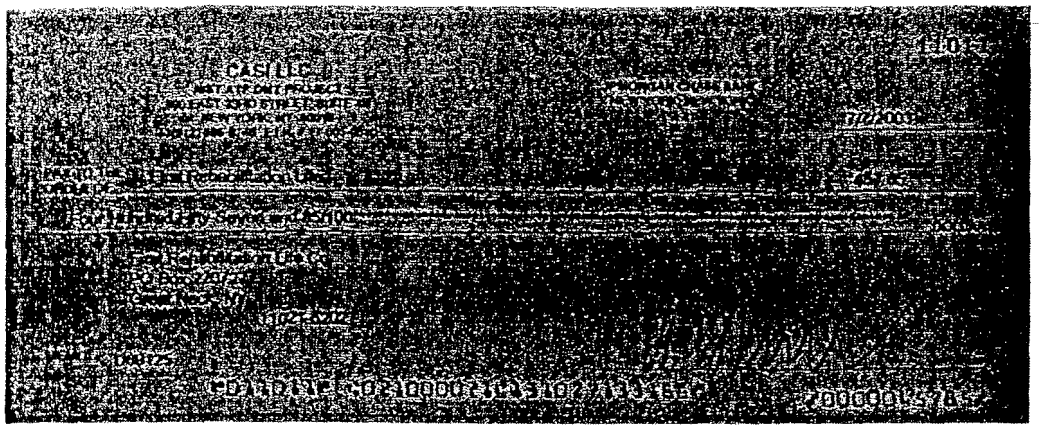


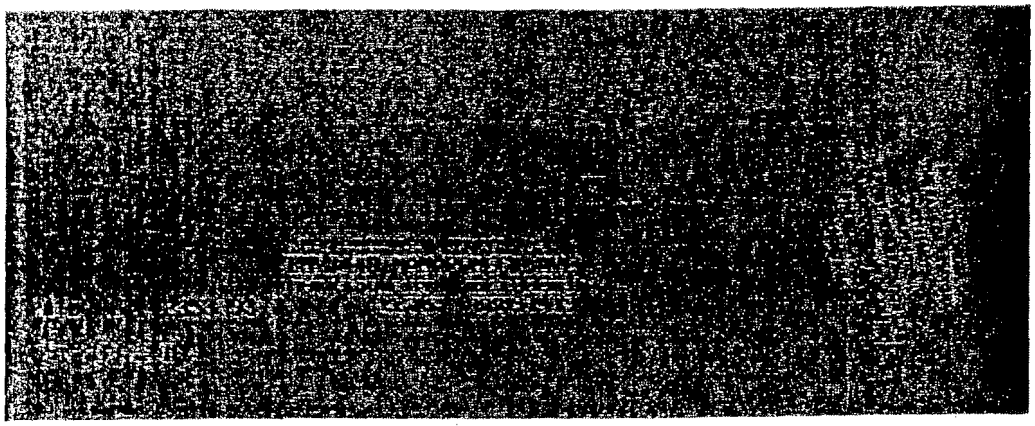


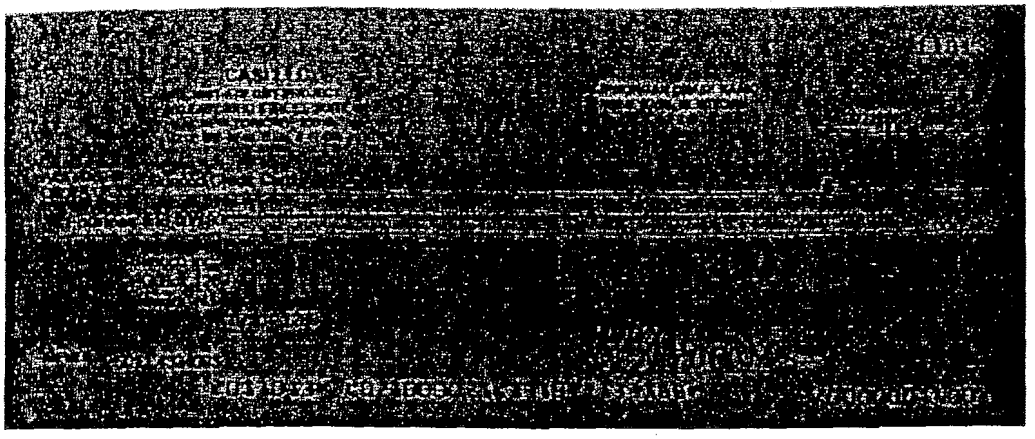


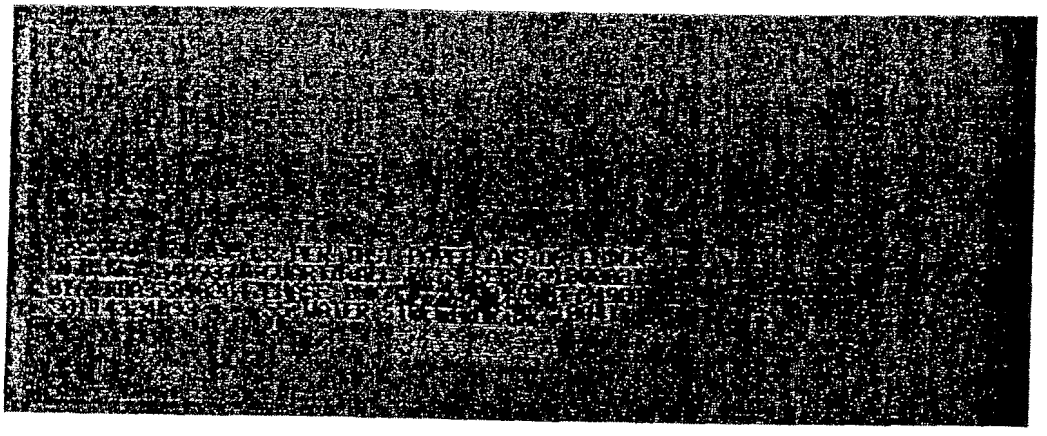


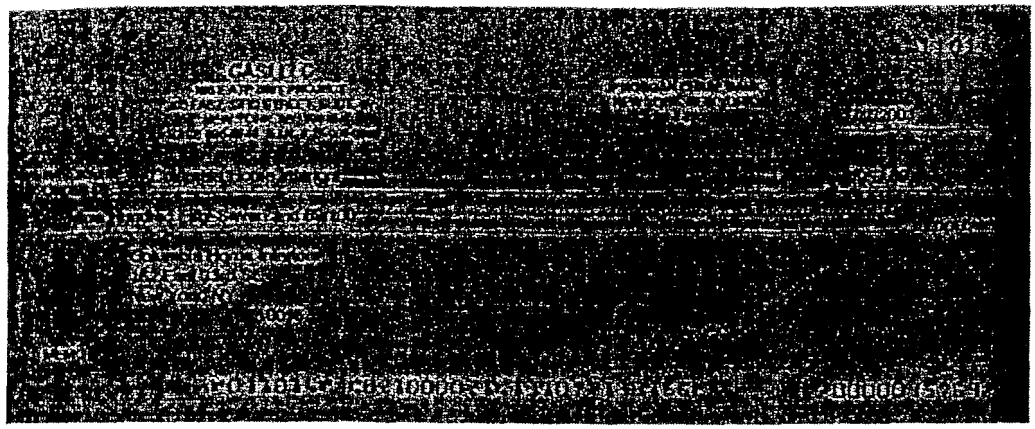


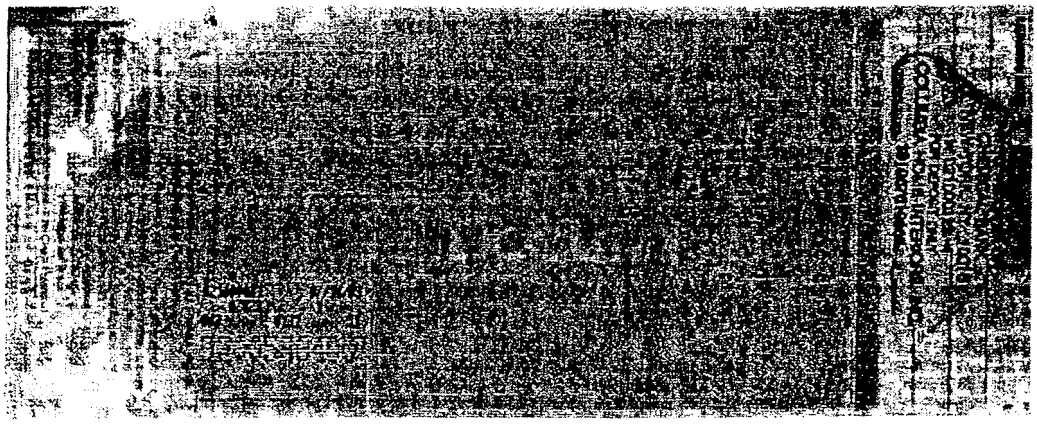


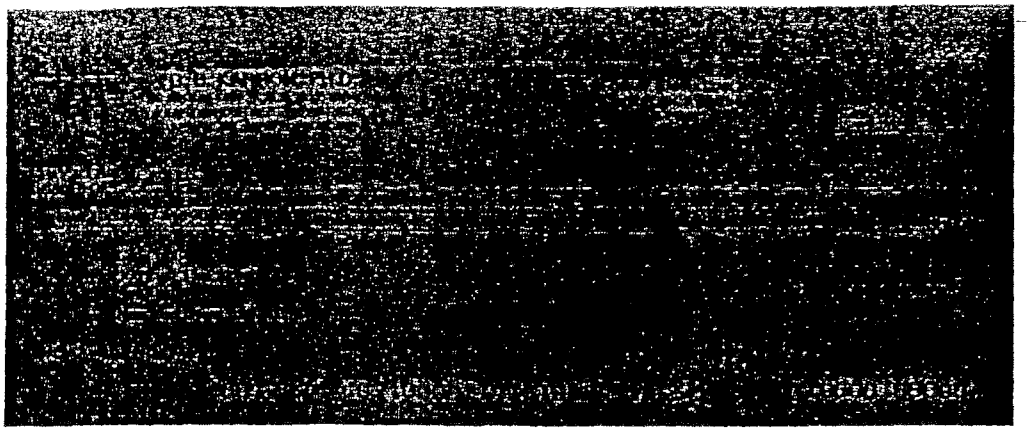


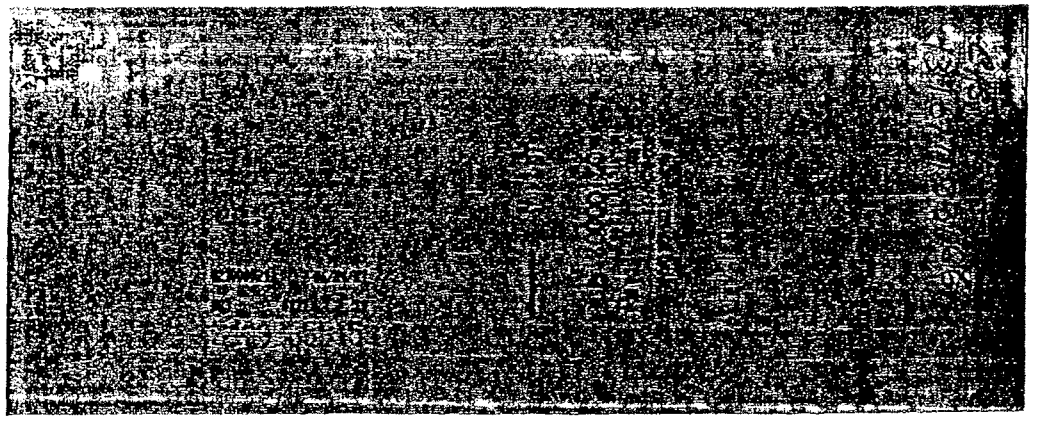












131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Access Accounts, Make Payments, Transfer Money
Chase Online℠ for Small Business
www.chase.com/cosb

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 15

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	30.10	28,100.00	4,572.21	23,557.89
Business Checking 131-0771331-66	39,919.14	162.91	14,179.88	25,902.17
Total	**39,949.24**	**28,262.91**	**18,752.09**	**49,460.06**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in July totaled $24,432.02.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		30.10
Deposits and Credits	3	28,100.00
Withdrawals and Debits	7	3,608.16
Checks Paid	9	964.05
Ending Balance		**23,557.89**

Deposits and Credits

Date	*Description*	*Amount*
07/23	Online Bnkg Trnsf Fr Chk # 131-0771331-66 163141	1,500.00
08/12	Online Bnkg Trnsf Fr Chk # 131-0771331-66 794997	1,600.00
08/14	Deposit	25,000.00
	Total	**28,100.00**

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0771331-65

Business Checking (continued)

Account # 131-0771331-65 Computer Aided Surgery Informatics

Withdrawals and Debits

Date	*Description*	*Amount*
07/24	Casillc Taxpayment 072403 6007870000	369.44
07/25	Casillc Payroll 072503 600787 192	921.16
08/01	Casillc Taxpayment 080103 6007870000	111.41
08/15	American Express Elec Remit 081503 030814060762324	580.19
08/18	Casi LLC Payroll 081803 600851 192	921.16
08/18	Con Edison Intell Ck 081803 411237055400080	684.45
08/18	Mam-Casillc A/R Debits 081803 99600787600787	20.35
	Total	**3,608.16**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
3511	08/21	101.59	3521*	08/21	113.65	3526	08/19	39.27
3514*	08/18	270.35	3523*	08/21	54.96	3528*	08/20	75.00
3517*	08/20	213.28	3525*	08/20	14.21	3529	08/20	81.74
						Total (9 checks)		**964.05**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
07/23	1,530.10	08/01	128.09	08/15	26,147.90	08/20	23,828.09
07/24	1,160.66	08/12	1,728.09	08/18	24,251.59	08/21	23,557.89
07/25	239.50	08/14	26,728.09	08/19	24,212.32		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Because your combined Business Banking balances exceeded $5,000.00 for the period 07/01 - 07/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Deposit Ticket	1	$ 0.20	0.20	Check Paid	12	$ 0.20	2.40
Check Deposited	1	$ 0.20	0.20				

Total Itemized Service Charges	2.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**12.80**

With combined Business Banking balances of $40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0771331-65

Business Checking

Account # 131-0771331-65 Computer Aided Surgery Informatics

Summary

	Number	Amount
Opening Balance		39,919.14
Deposits and Credits	1	162.91
Withdrawals and Debits	5	4,769.45
Checks Paid	6	9,410.43
Ending Balance		**25,902.17**

Deposits and Credits

Date	Description	Amount
08/04	Online Bnkg Trnsf Fr Chk # 131-0758735-65 097246	162.91
	Total	**162.91**

Withdrawals and Debits

Date	Description	Amount
07/23	Online Bnkg Trnsf To Chk # 131-0771331-65 163141	1,500.00
07/31	American Express Elec Remit 073103 030730060289855	1,000.00
07/31	Con Edison Intell Ck 073103 411237055400080	369.45
08/04	American Express Elec Remit 080403 030731061379747	300.00
08/12	Online Bnkg Trnsf To Chk # 131-0771331-65 794997	1,600.00
	Total	**4,769.45**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
11005	07/24	65.72	11017*	07/24	3,799.43	11023*	08/19	75.00
11010*	08/12	4,107.11	11018	08/18	1,130.00	11050*	07/30	233.17
** indicates gap in check sequence*						**Total (6 checks)**		**9,410.43**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
07/23	38,419.14	07/30	34,320.82	08/04	32,814.28	08/18	25,977.17
07/24	34,553.99	07/31	32,951.37	08/12	27,107.17	08/19	25,902.17

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0771331-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

GIVE YOUR BUSINESS A BOOST! **Computer Aided Surgery Informatics**

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option #4 to apply

131-00131-B015-00131- -023-5-01-3CB - Y -

Primary Account Number: 131-0771331-65

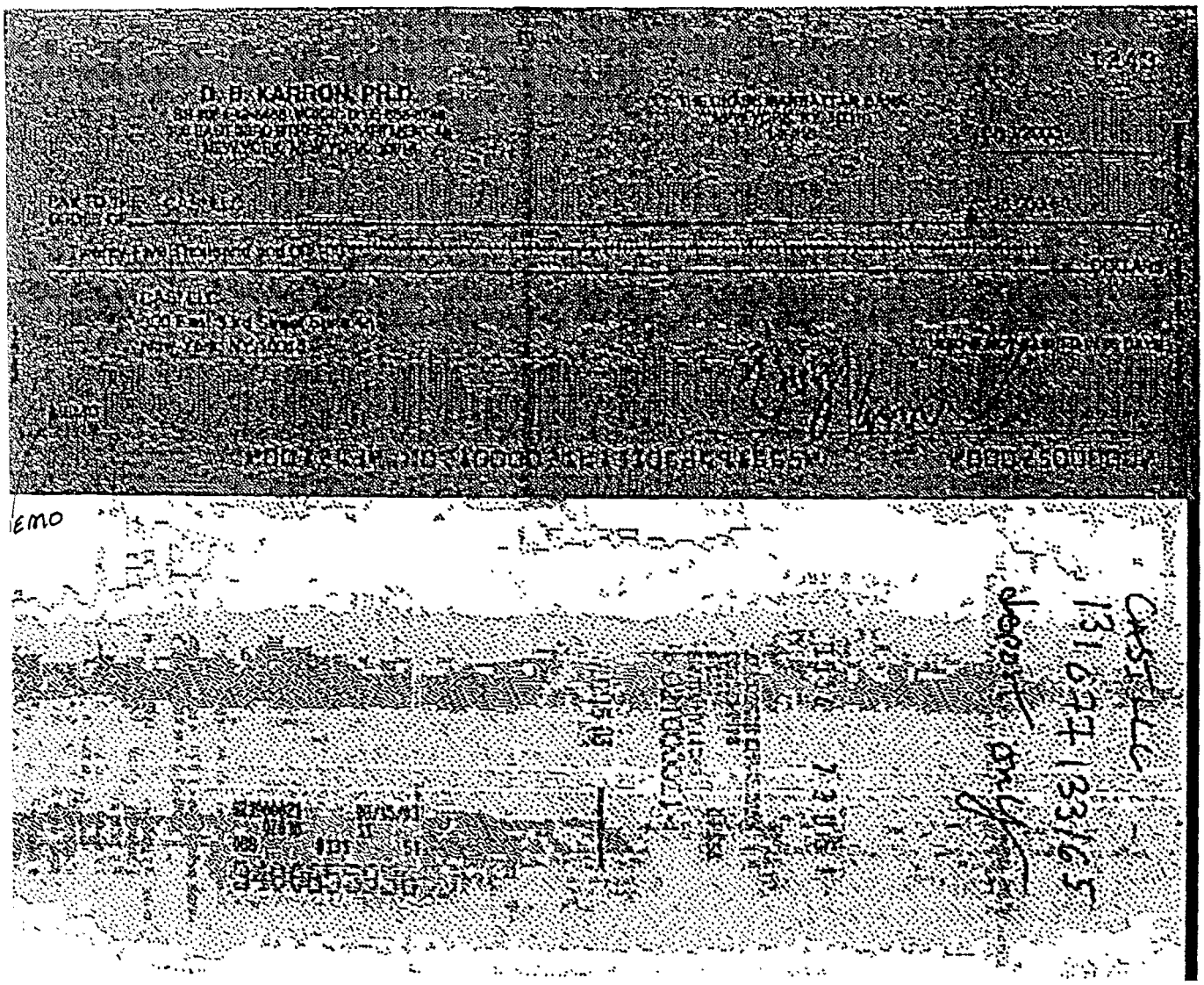
ANNOUNCING IMPROVED CHECK COVERAGE FOR SMALL BUSINESS CUSTOMERS!

We've improved Chase Check Coverage to better meet your business checking needs.

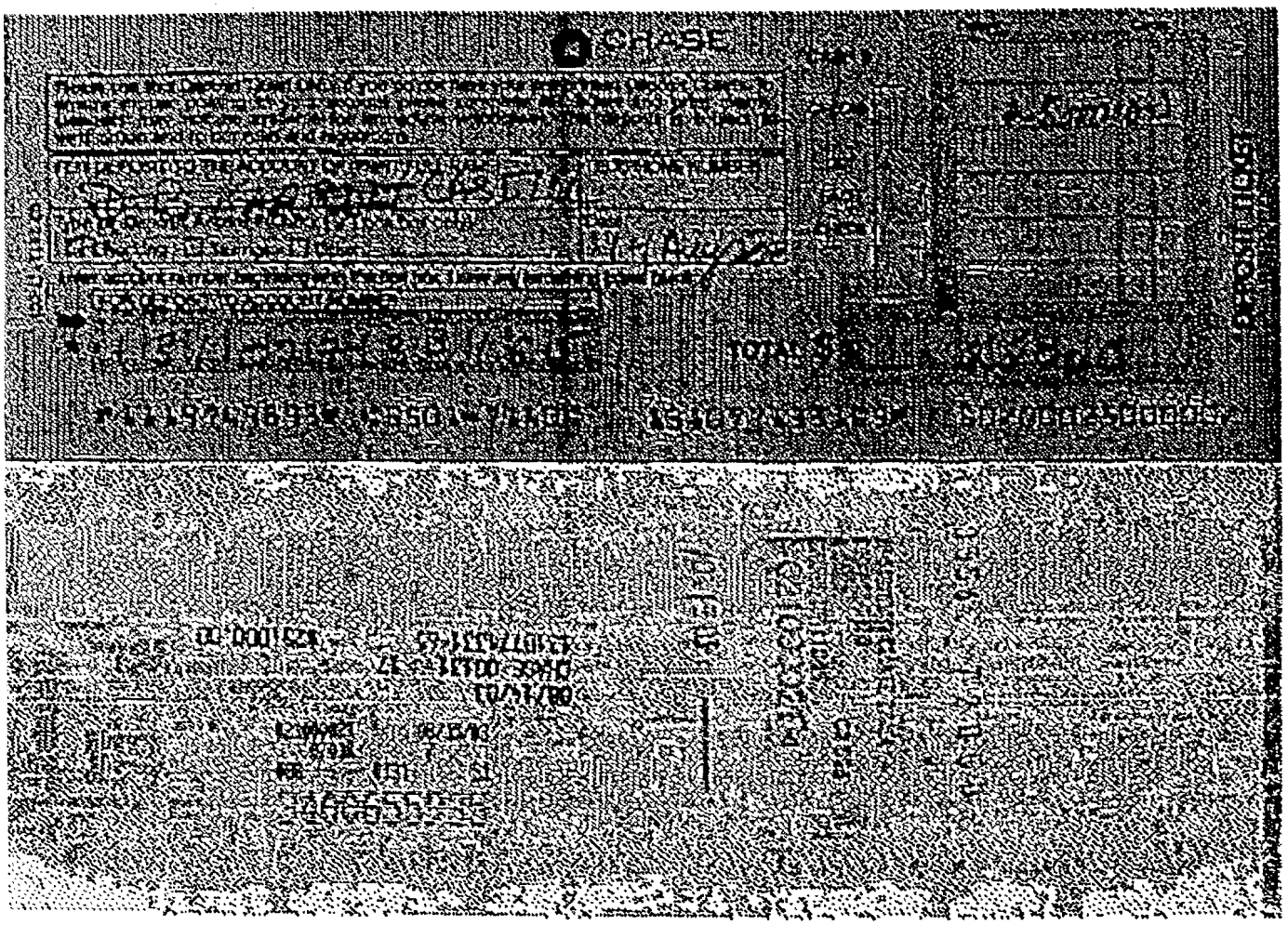
- Increased overdraft protection by linking up to nine protecting accounts. You specify the order of linked accounts, so needed funds are moved (up to available balances) according to your pre-set instructions.
- Overdraft protection now includes debit card transactions
- Immediate access to ATM-deposited checks up to your daily ATM withdrawal limit and available balances in your checking account
- Same day check writing against deposited funds
- Sole proprietors can link both business and personal accounts
- Pay only a $5.00 transaction fee each time funds are swept into your checking account to cover an overdraft

Enroll in Chase Check Coverage today. Just stop by a branch and speak to a Small Business Representative, call Small Business ServiceLine℠ at 1-800-CHASE38, or visit us online at: **chase.com/smallbusiness**

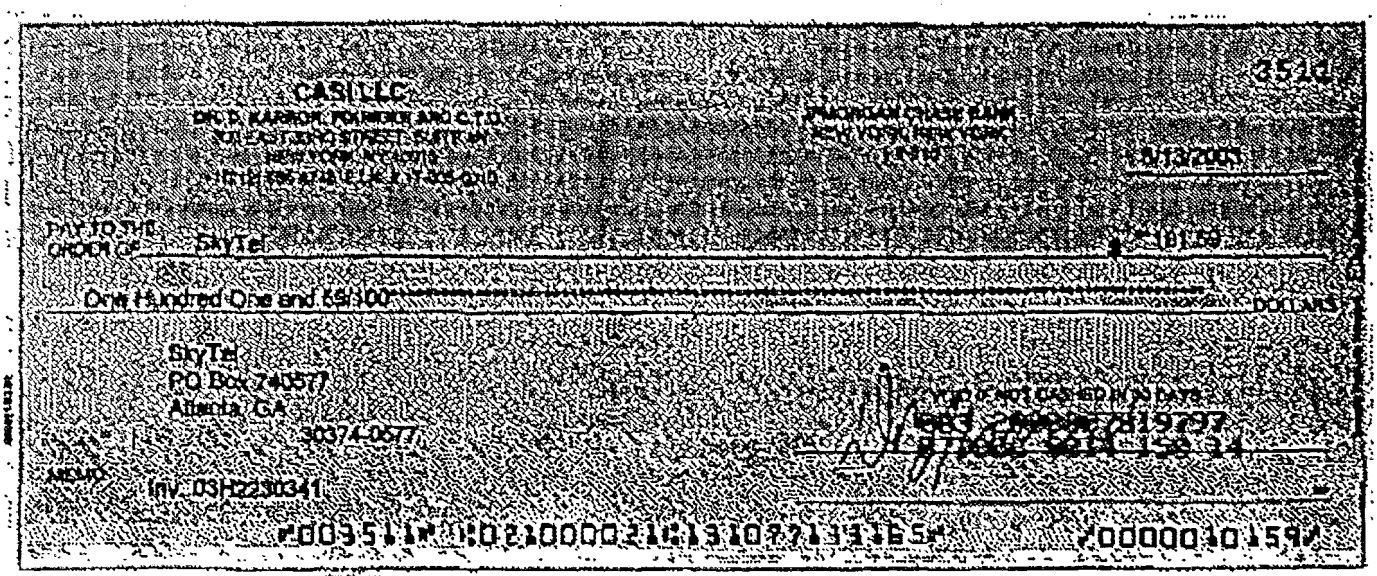
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0034655936 Posting date 15-AUG-03

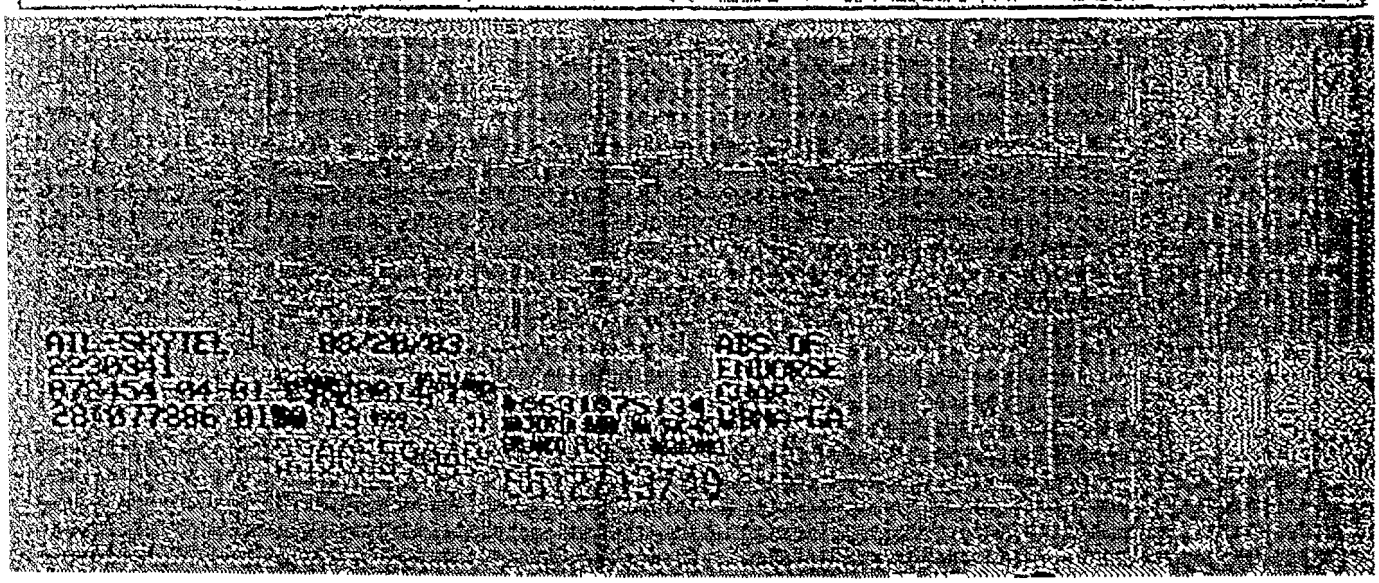


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0034655935 Posting date 15-AUG-03

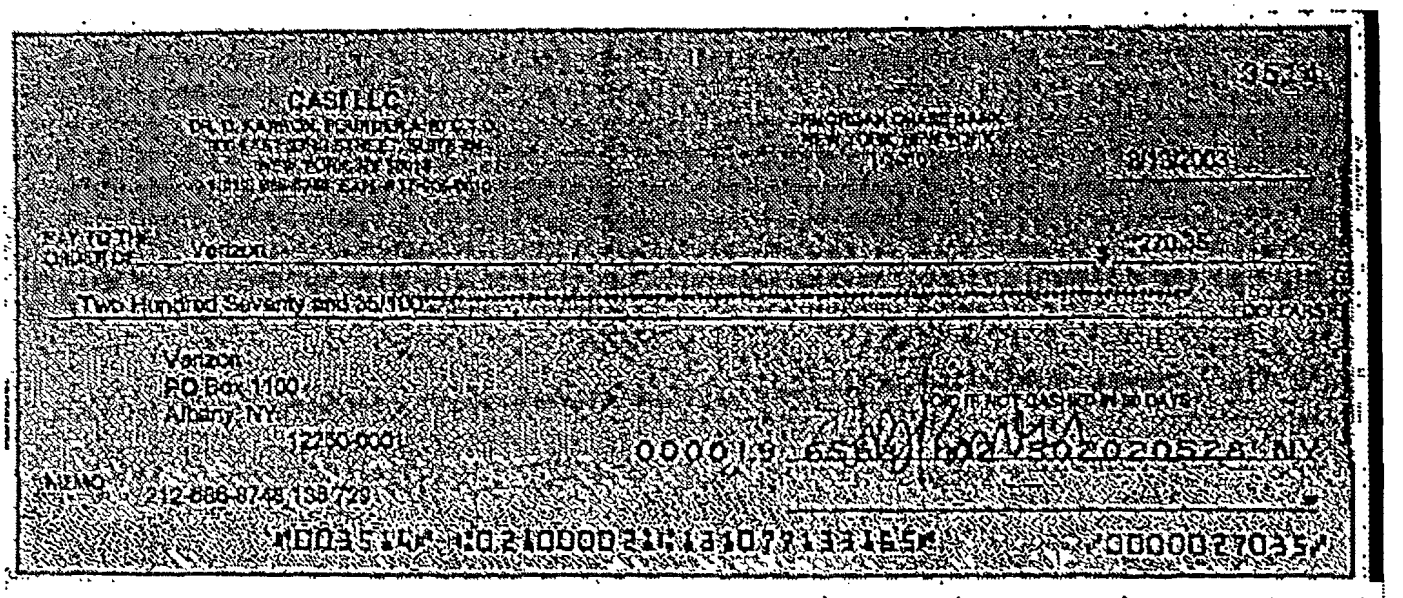


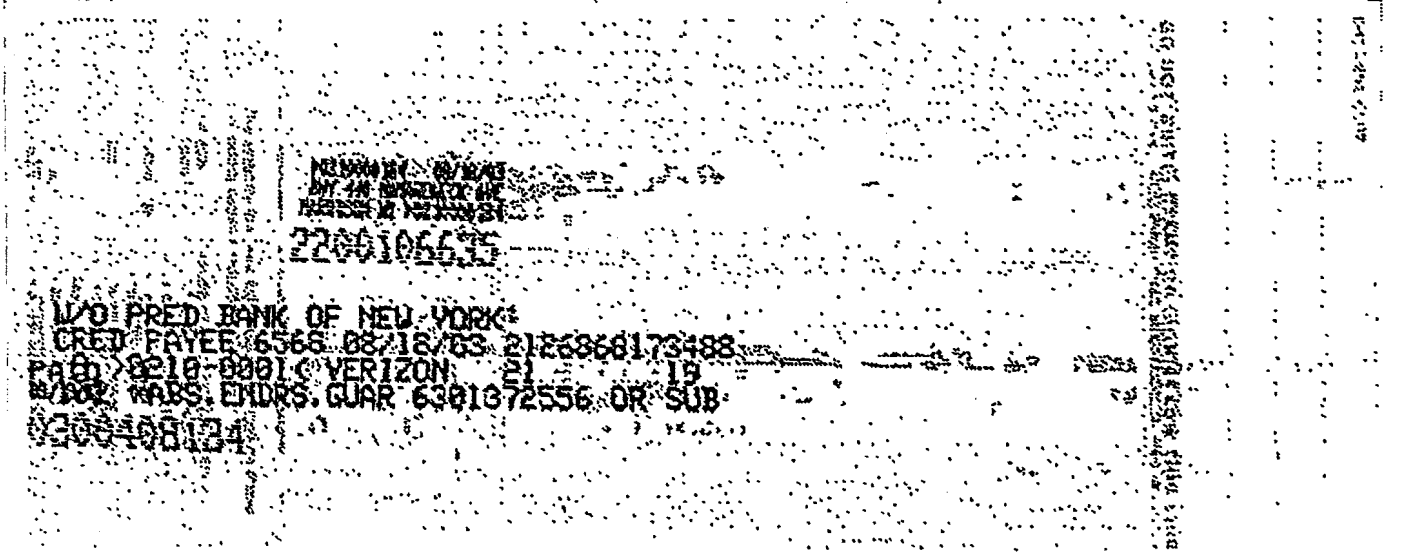
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0033559049 Posting date 21-AUG-03



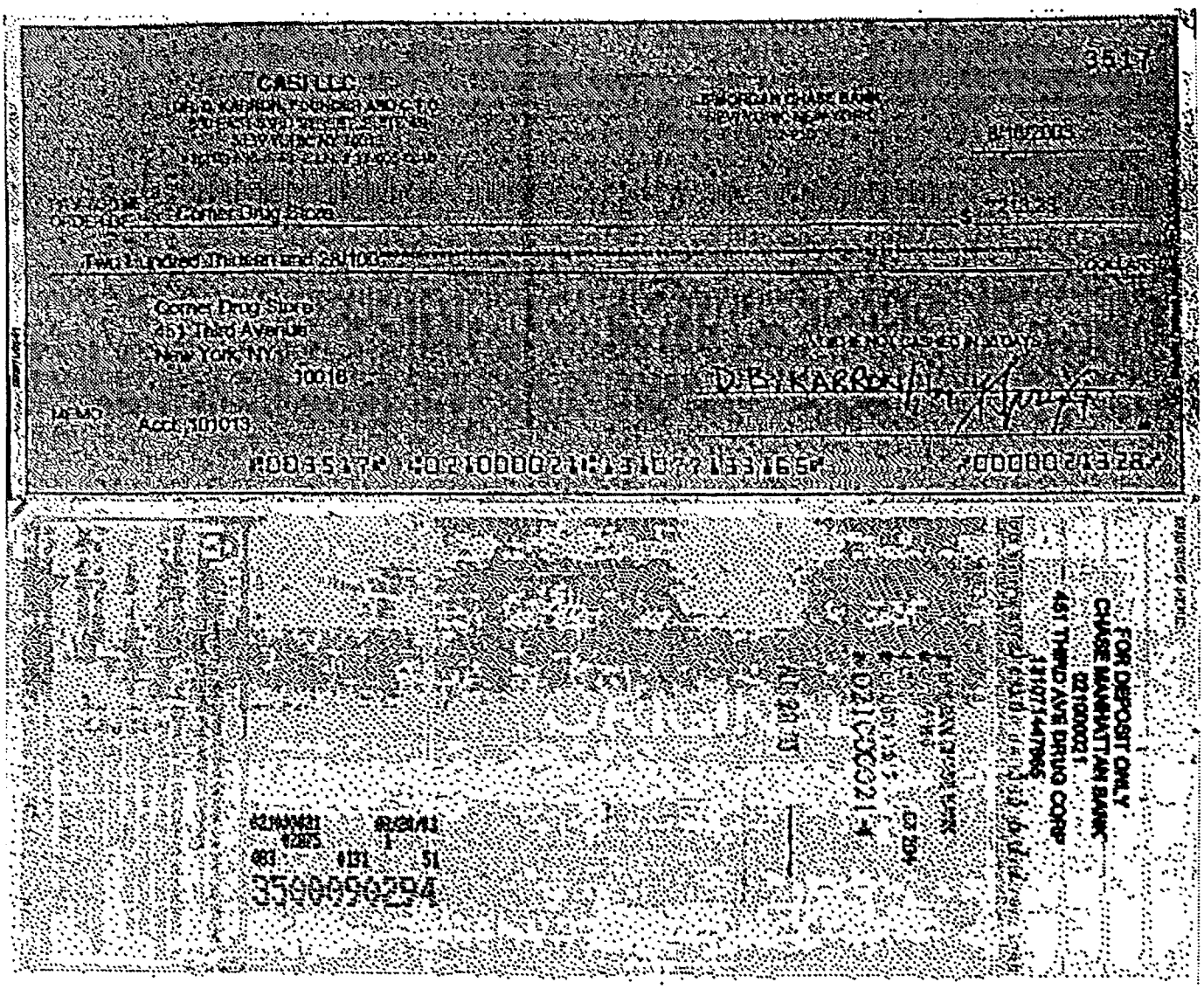


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0012472845 Posting date 18-AUG-03

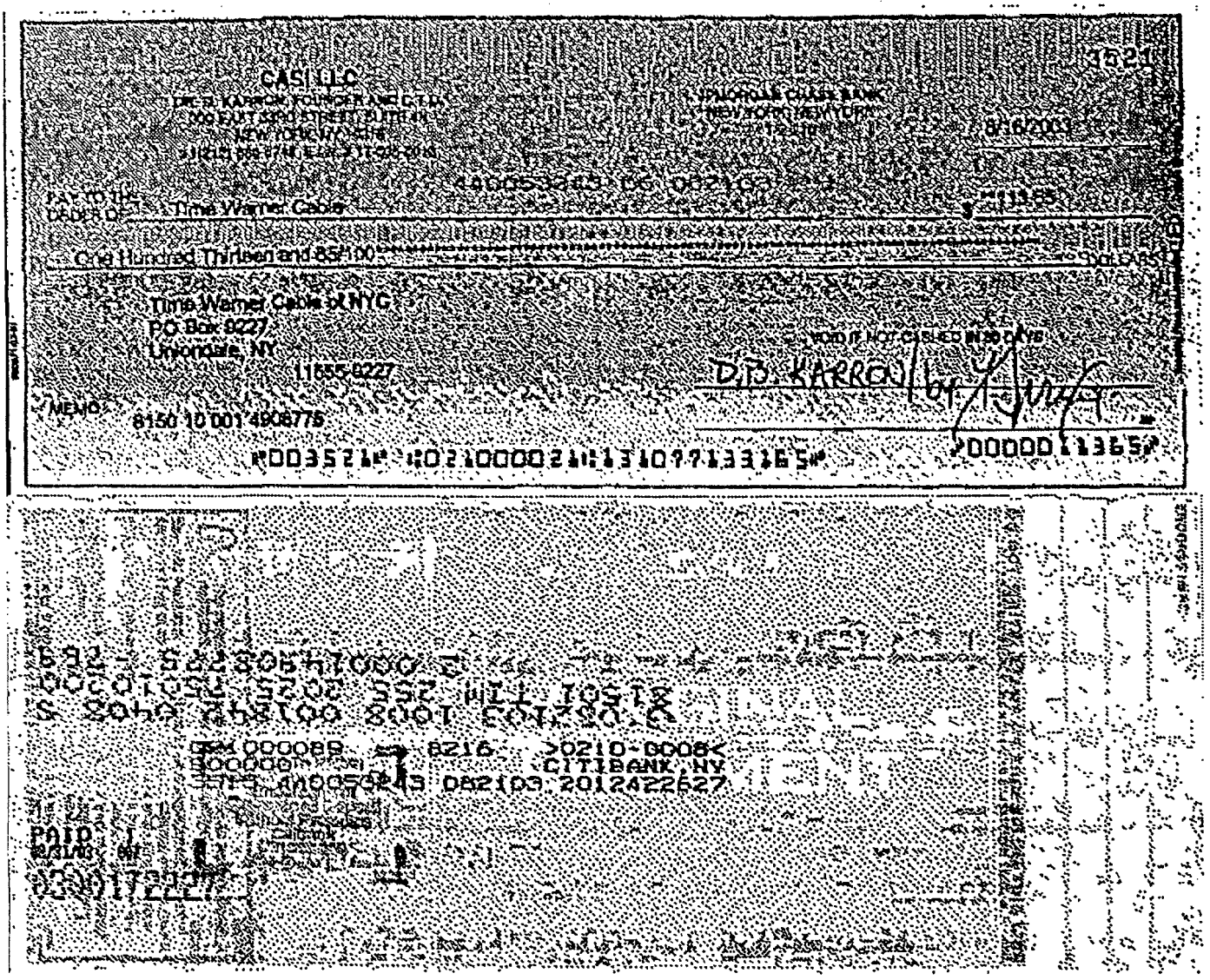




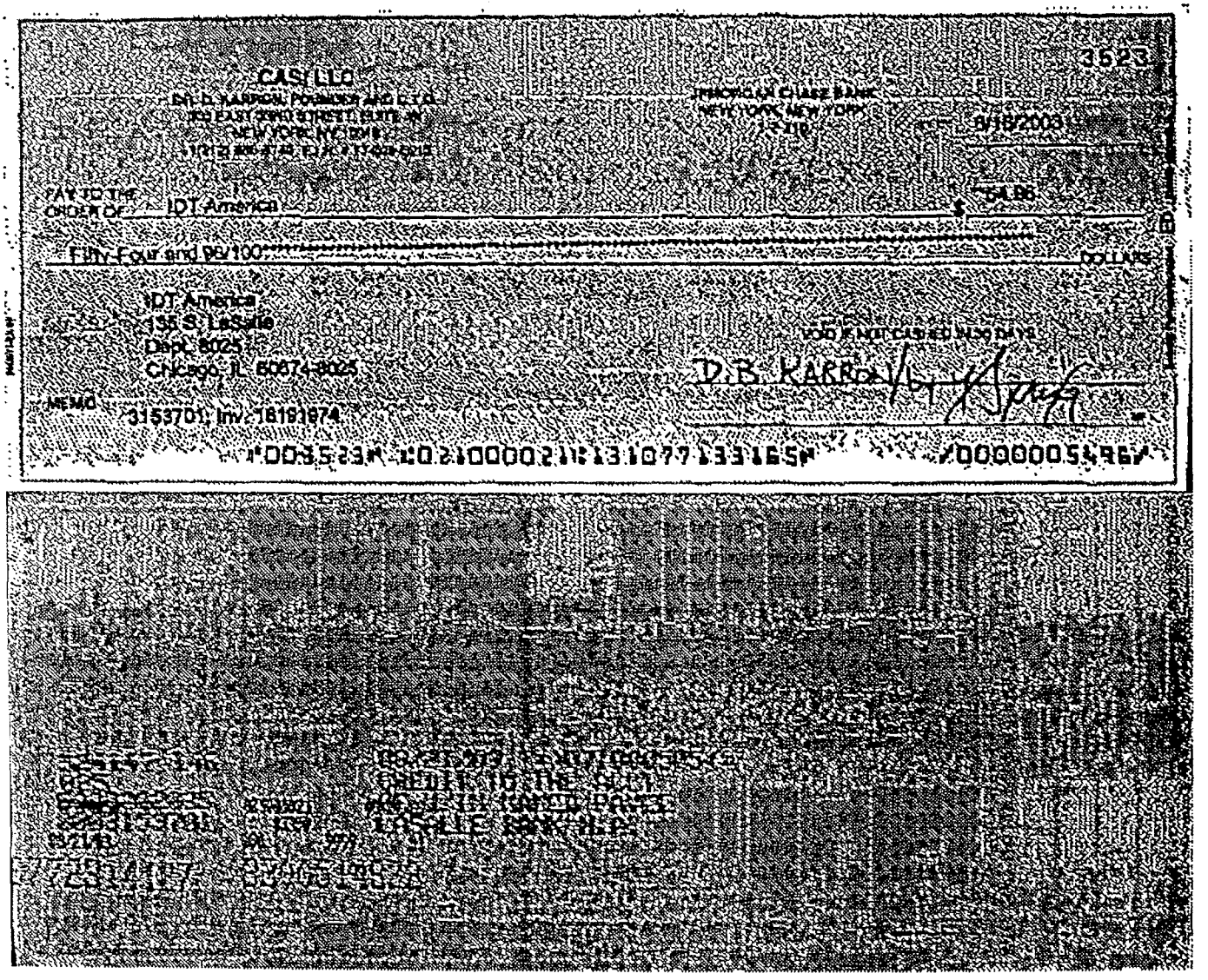
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0035090294 Posting date 20-AUG-03



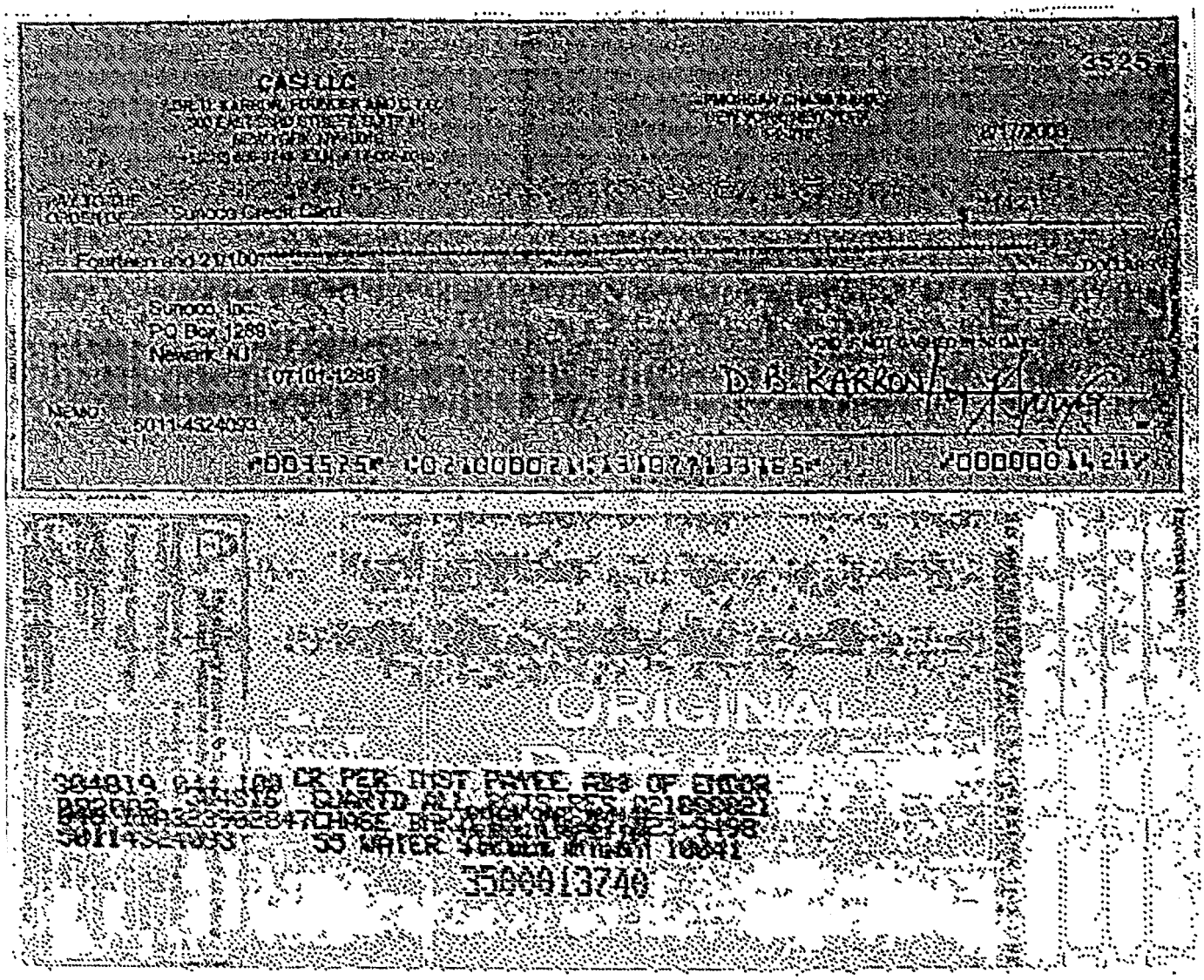
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0012843446 Posting date 21-AUG-03



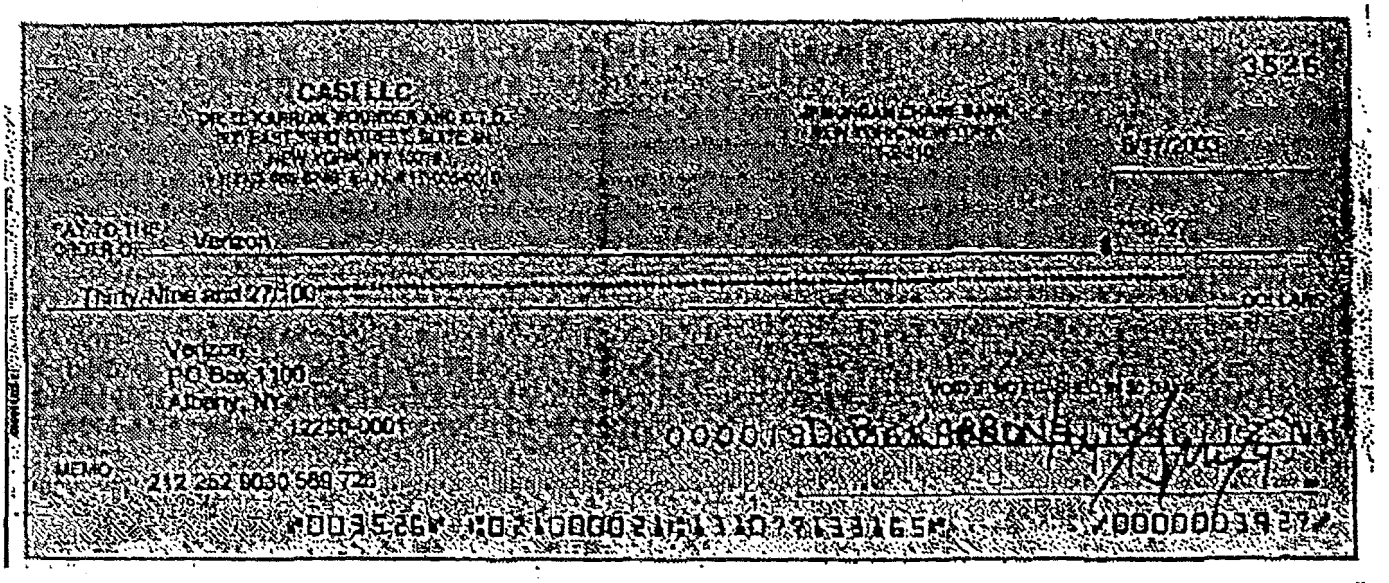
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0033514822 Posting date 21-AUG-03

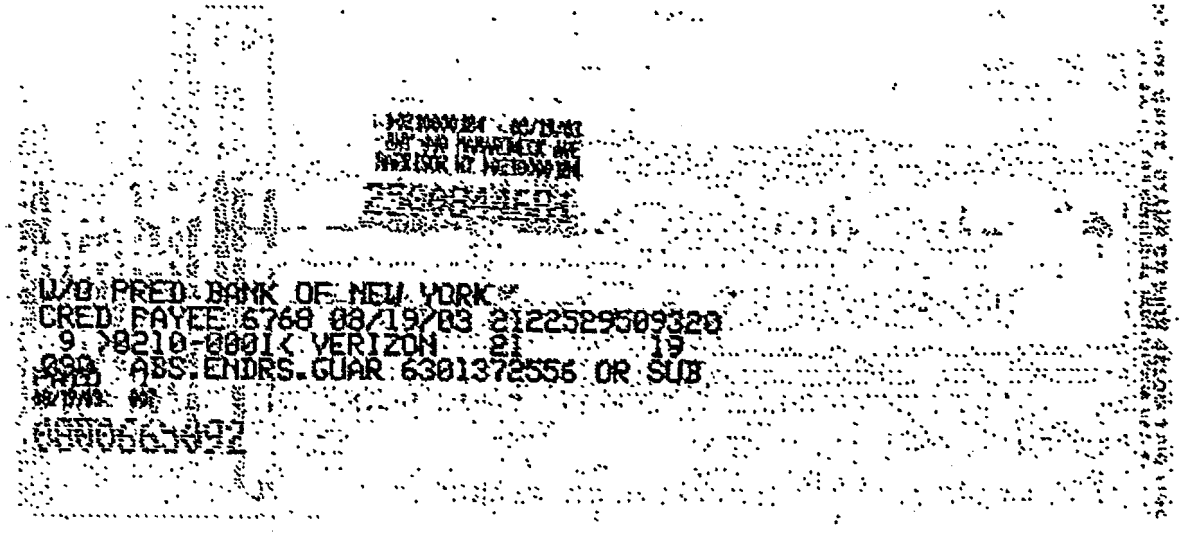


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0035013740 Posting date 20-AUG-03

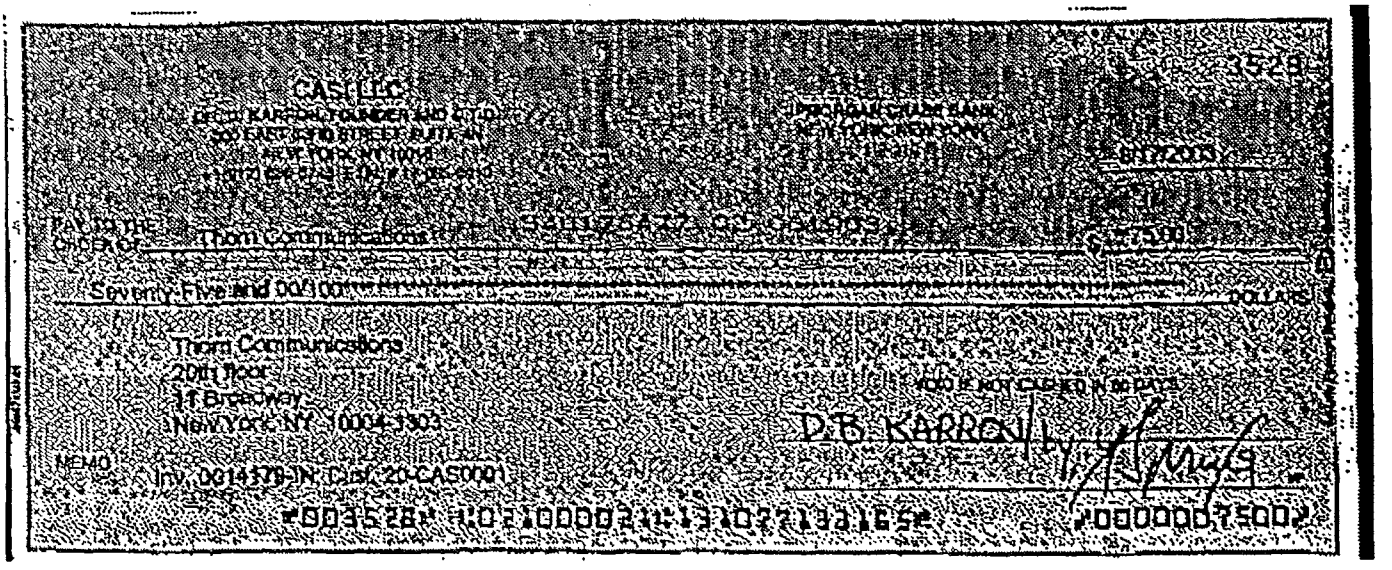


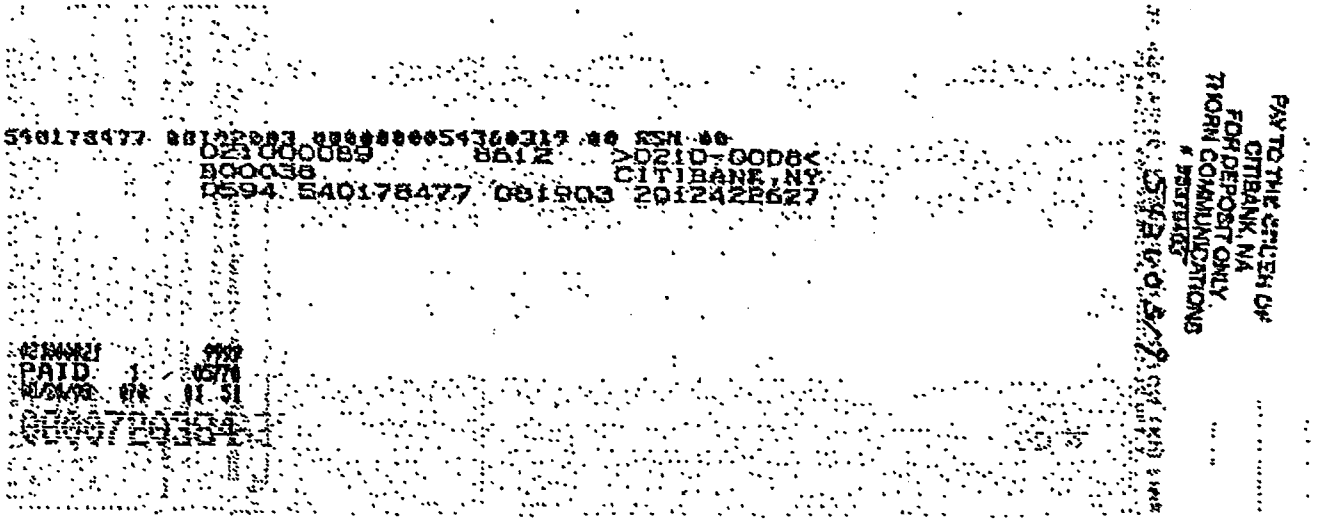
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0012631071 Posting date 19-AUG-03



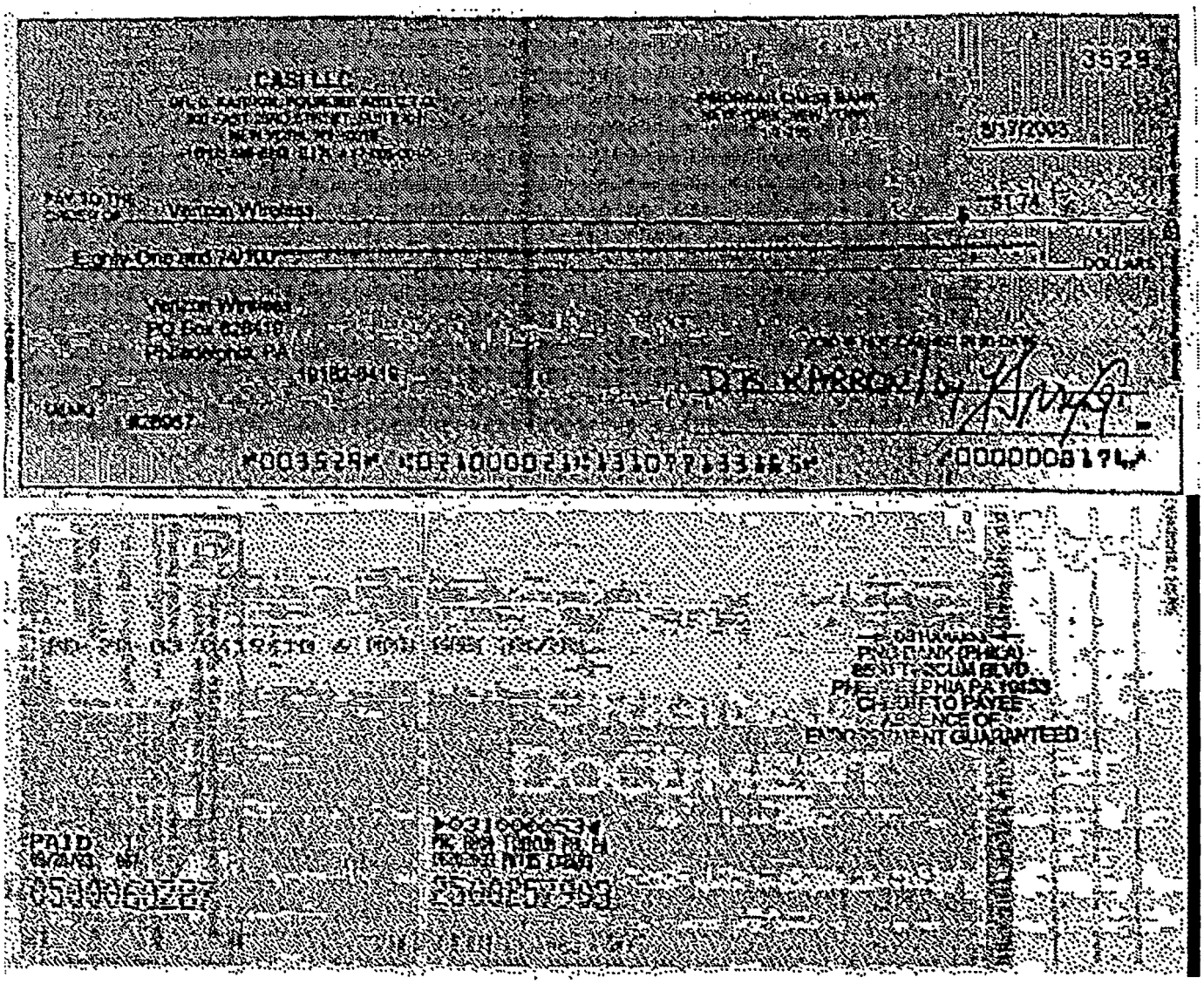


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0008720384 Posting date 20-AUG-03



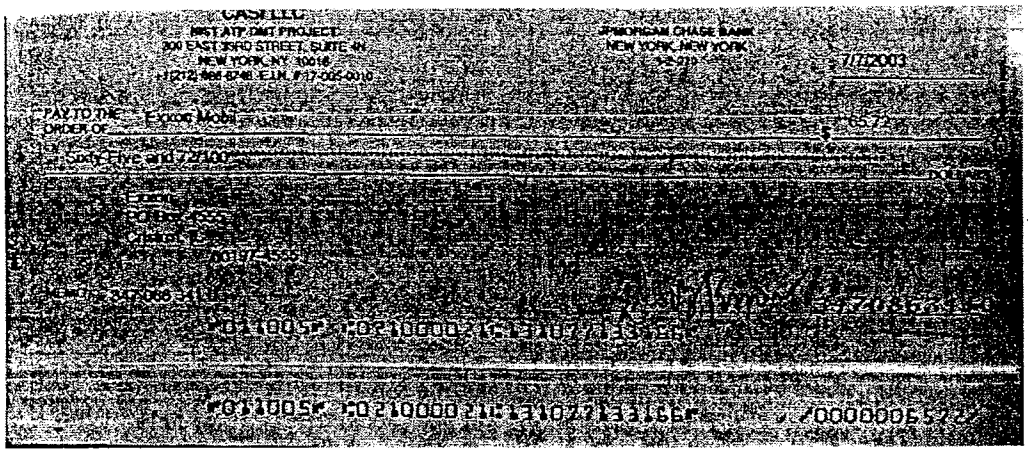


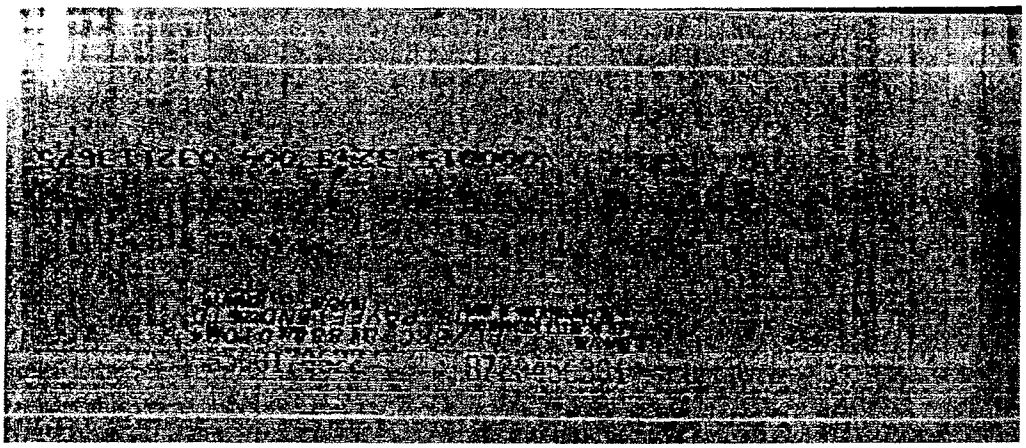
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0012782007 Posting date 20-AUG-03



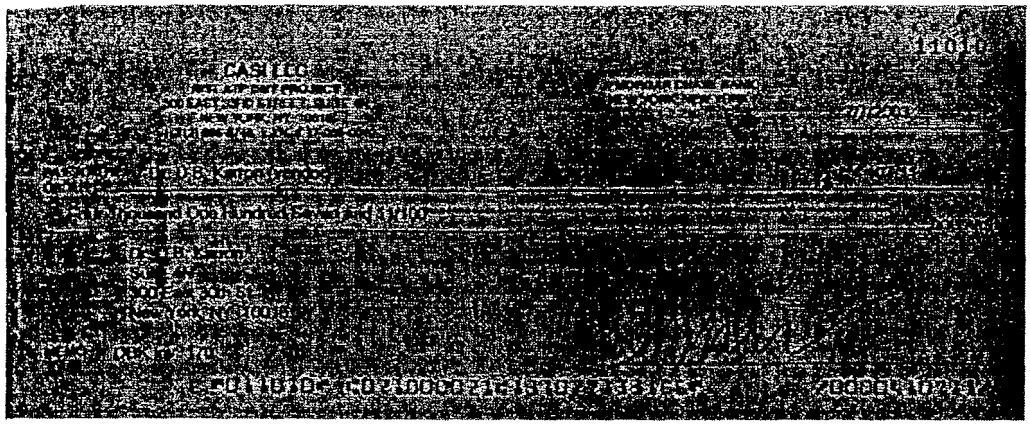
Ck 11005

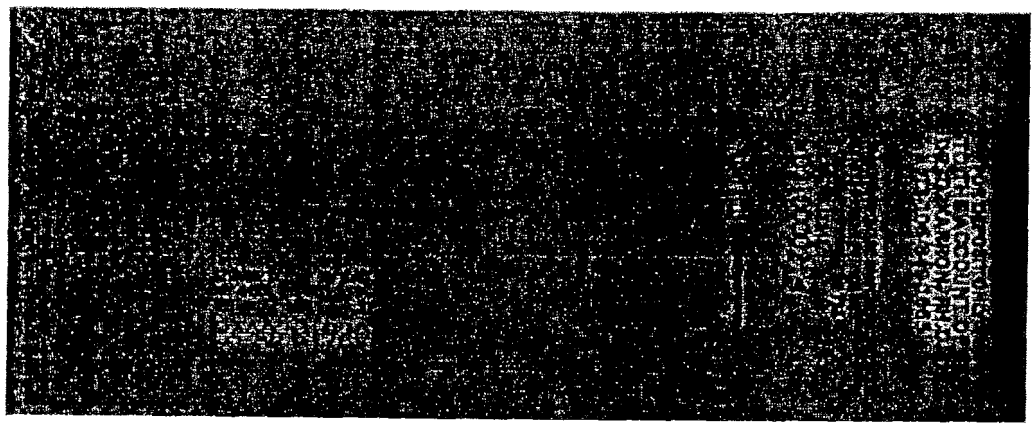
7/24/2003



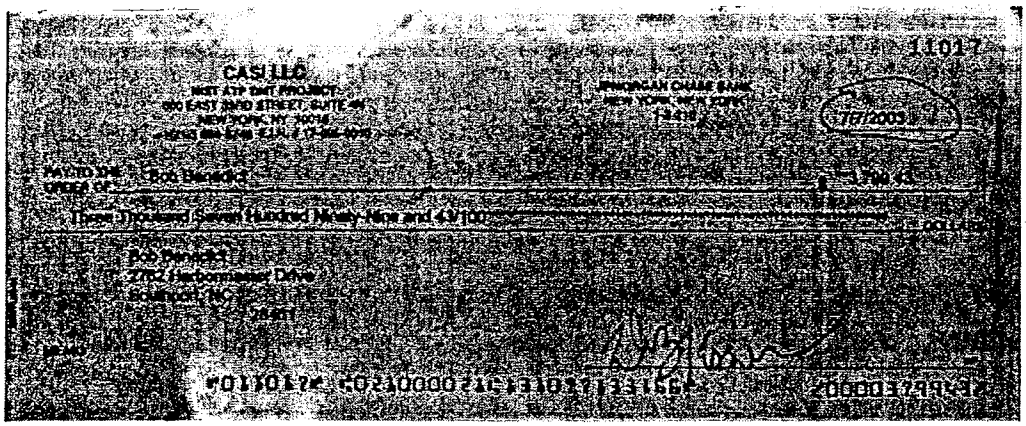


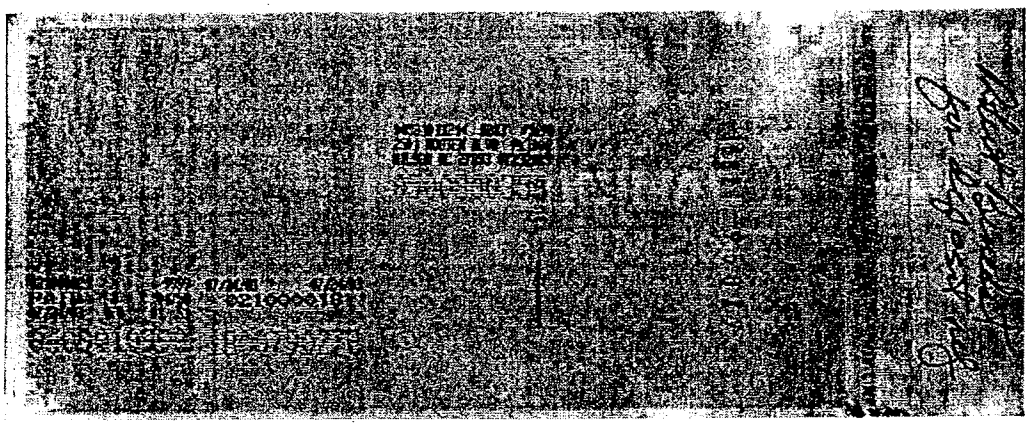
8/12/2003



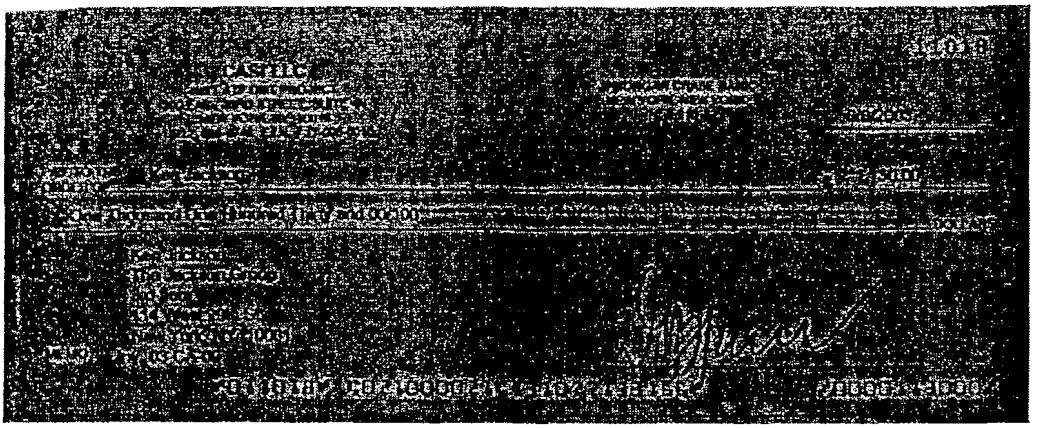


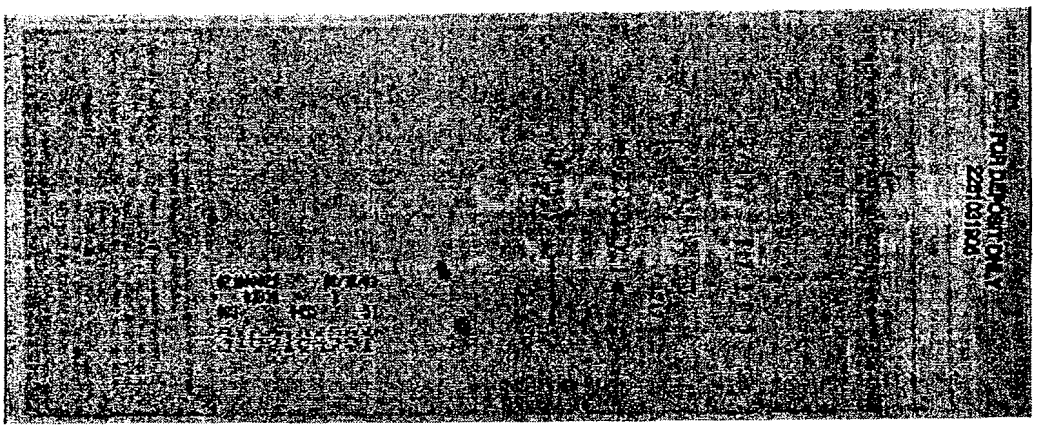
7/24/2003



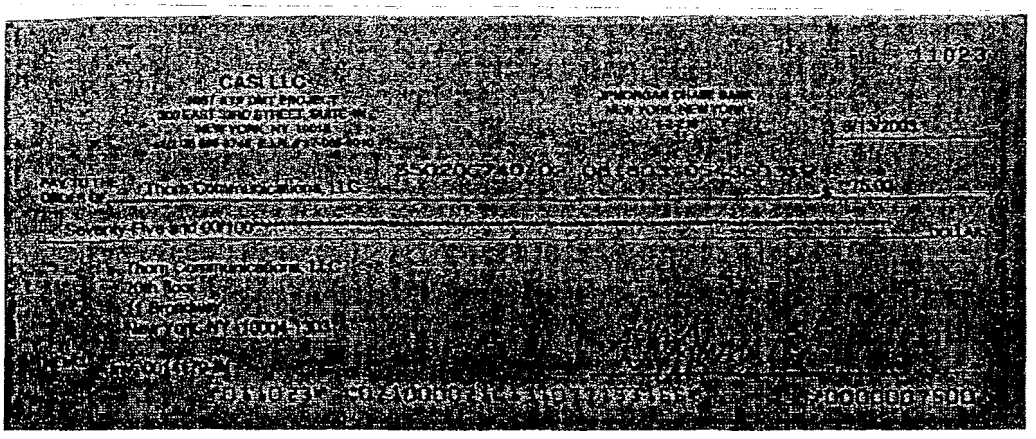


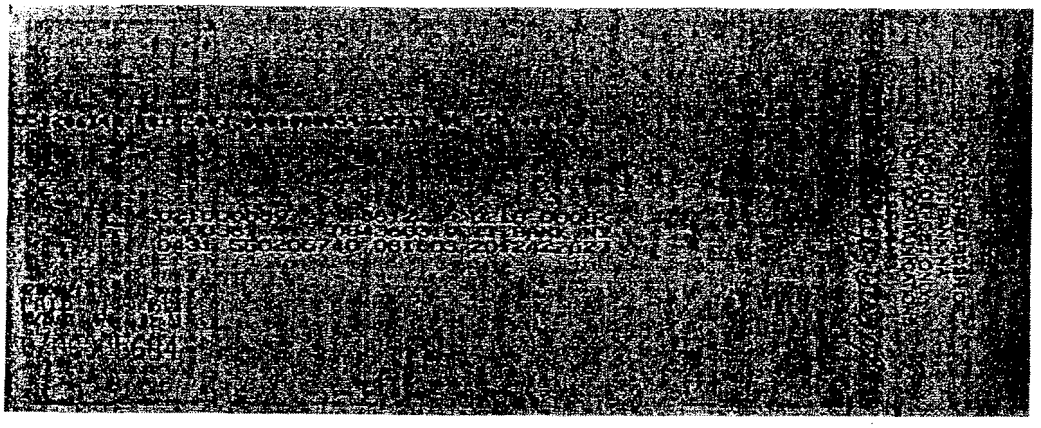
8/18/2003



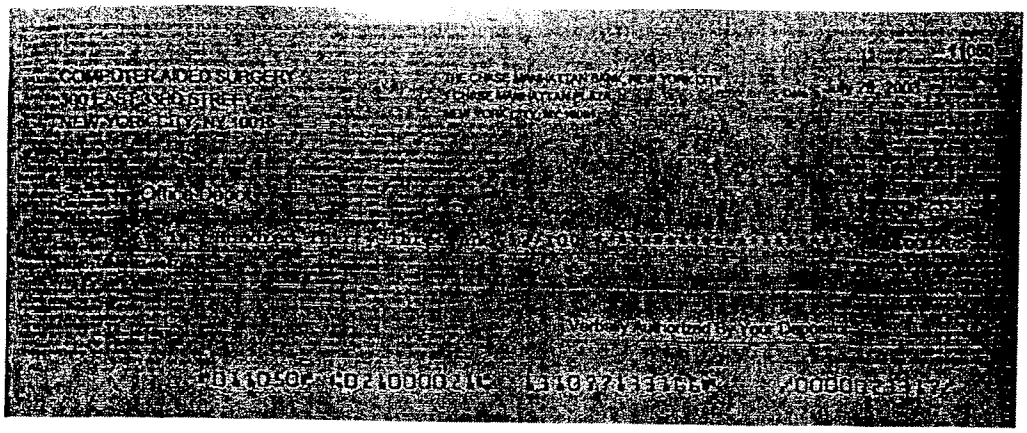


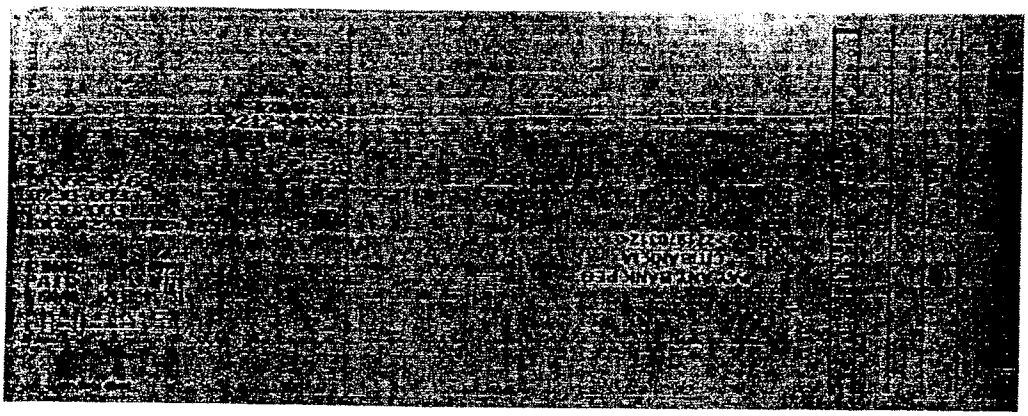
8/19/2003





7/30/2023





131-00131-B015-00131- -023-5-01-4 B - Y -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Access Accounts, Make Payments, Transfer Money
Chase Online℠ for Small Business
www.chase.com/cosb

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 17

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	23,557.89	494.00	3,137.53	20,914.36
Business Checking 131-0771331-66	25,902.17	0.00	4,832.67	21,069.50
Total	**49,460.06**	**494.00**	**7,970.20**	**41,983.86**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in August totaled $42,218.79. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		23,557.89
Deposits and Credits	1	494.00
Withdrawals and Debits	4	1,737.04
Checks Paid	9	1,400.49
Ending Balance		**20,914.36**

Deposits and Credits

Date	*Description*	*Amount*
09/09	Deposit	494.00
	Total	**494.00**

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

Business Checking *(continued)*

Account # 131-0771331-65 — Computer Aided Surgery Informatics

Withdrawals and Debits

Date	*Description*	*Amount*
09/03	Casi LLC Payroll 090303 600851 192	921.16
09/15	Mam-Joan M. Haye A/R Debits 091503 99600851600851	59.00
09/15	Mam-Casillc A/R Debits 091503 99600787600787	18.00
09/18	Casi LLC Taxpayment 091803 6008510000	738.88
	Total	**1,737.04**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
3508	08/22	19.39	3518*	08/25	114.85	3522*	08/25	96.59
3515*	08/25	2.84	3519	08/25	813.25	3530*	08/29	71.71
3516	08/25	113.53	3520	08/25	1.33	3559*	09/19	167.00
						Total (9 checks)		**1,400.49**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/22	23,538.50	08/29	22,324.40	09/09	21,897.24	09/18	21,081.36
08/25	22,396.11	09/03	21,403.24	09/15	21,820.24	09/19	20,914.36

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Because your combined Business Banking balances exceeded $5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	1	$ 0.20	0.20	Check Paid	23	$ 0.20	4.60
Deposit Ticket	1	$ 0.20	0.20				

Total Itemized Service Charges	5.00
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**5.00**

Business Checking

Account # 131-0771331-66 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		25,902.17
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	8	4,832.67
Ending Balance		**21,069.50**

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331

Business Checking *(continued)* Account # 131-0771331-66 **Computer Aided Surgery**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid
11033	08/25	1,374.00	11037	09/15	39.86	11040	08/25 175.00
11034	09/15	400.58	11038	09/19	81.62	11041	08/29 44.95
11036*	09/16	116.66	11039	09/22	2,600.00		

** indicates gap in check sequence*

Total (8 checks)

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date
08/25	24,353.17	09/15	23,867.78	09/19	23,669.50	
08/29	24,308.22	09/16	23,751.12	09/22	21,069.50	

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or
Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

Learn Tips to Building a Successful Business

Computer Aided Surgery Informatics

Visit our website and our new feature-the Inc. Tip of the Day.
Learn inexpensive and innovative ways to help grow your business.
Visit www.chase.com/smallbusiness and click on Inc. Tip of the Day.

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

Chase Online[sm] for Small Business
Safe, Convenient and Easy!

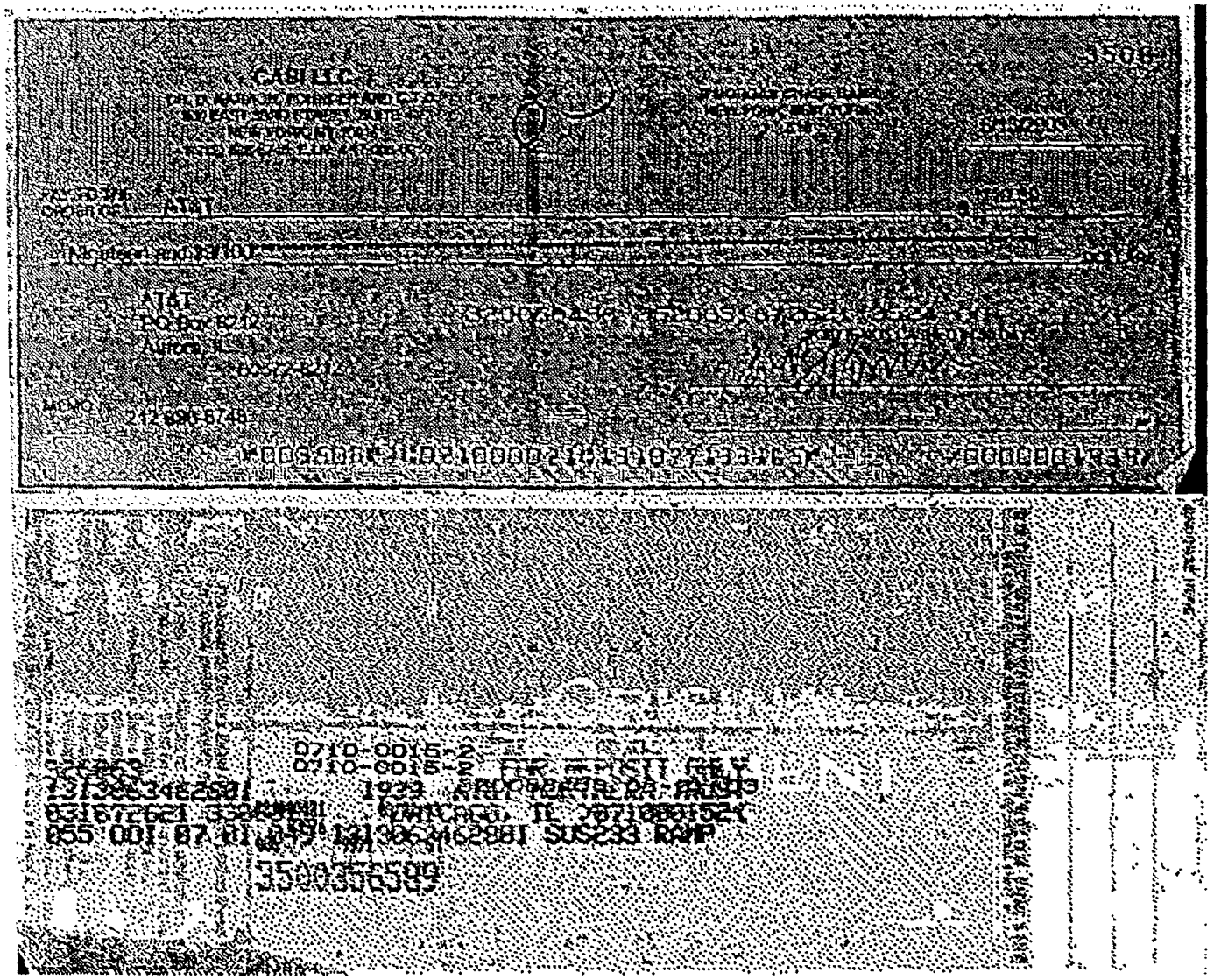
Chase Online[sm] makes managing your cash flow easier than ever. With safe, convenient and easy online banking services, you can:

- See up-to-date account information
- Access both business and personal accounts*
- View and print cleared checks and bank statements
- Transfer funds and wire money
- Pay bills, employees and certain federal taxes
- Make stop payments, reorder checks and more!

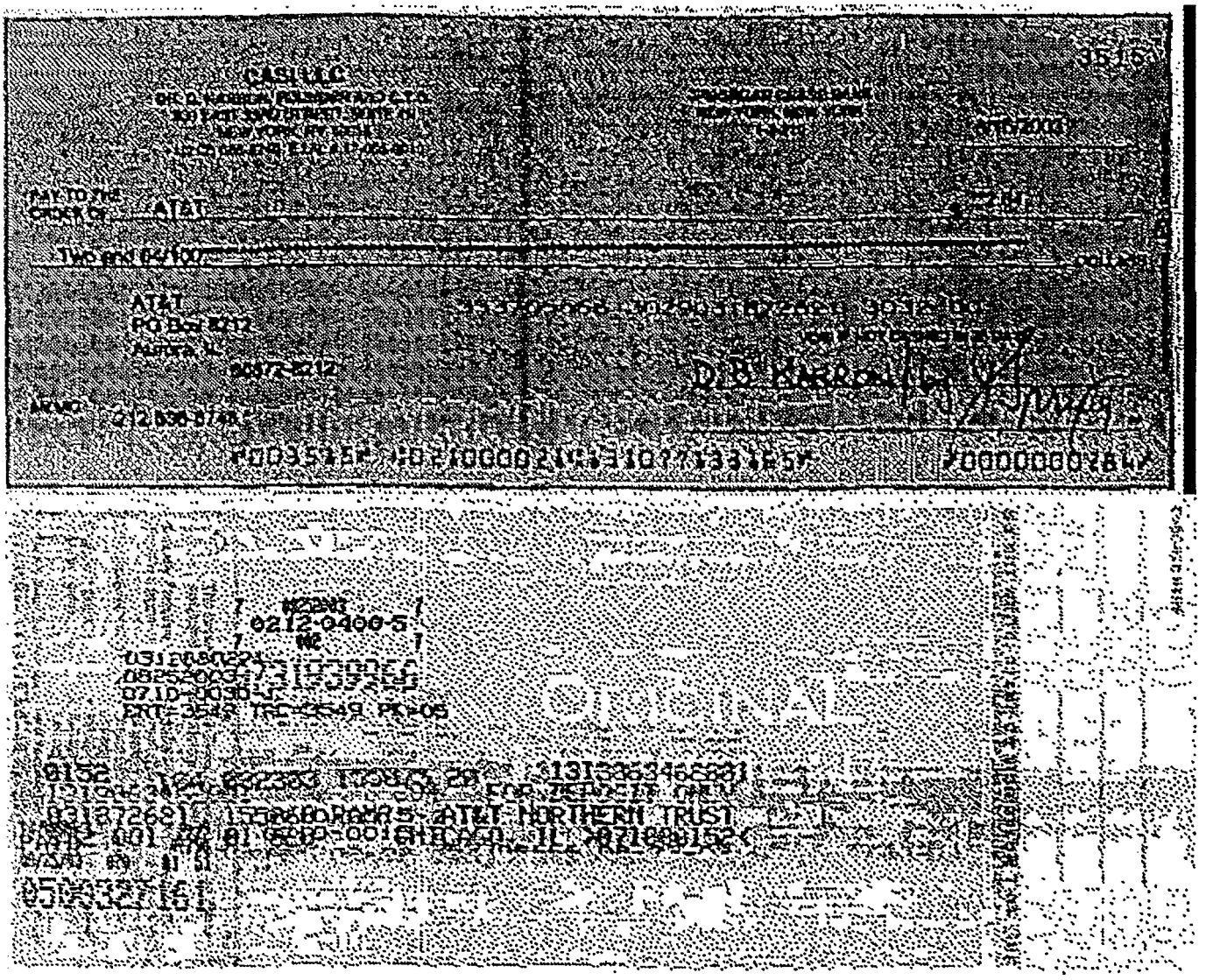
To sign up or to learn more, visit **www.chase.com/getstarted** or call **1-800-CHASE24 (1-800-242-7324.)**

* Single signer accounts only.
Fees apply for wires, payroll and Federal tax payments

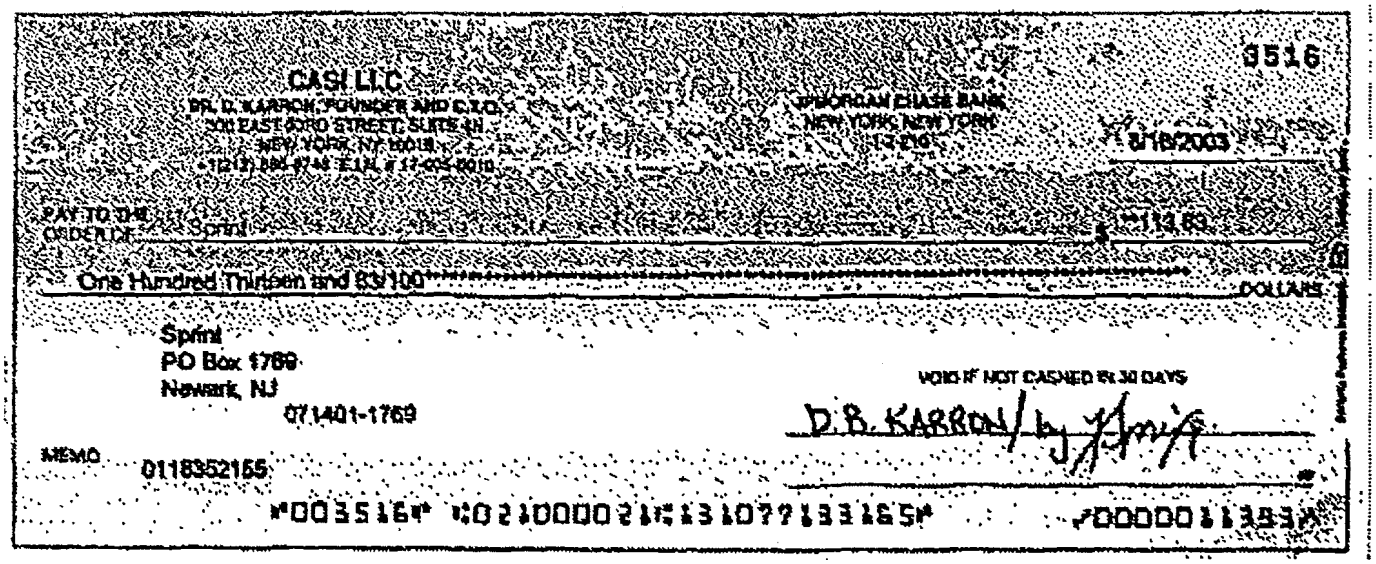
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0035356589 Posting date 22-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0005327161 Posting date 25-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0004097946 Posting date 25-AUG-03



CASI LLC
ERL D. KARRON, FOUNDER AND C.T.O.
201 EAST 62ND STREET, SUITE 4H
NEW YORK, NY 10021
+1(212) 980-9748 E.M.L. # 17-005-0010

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
21-210

3516

8/18/2003

PAY TO THE ORDER OF Sprint $ **113.63

One Hundred Thirteen and 63/100********** DOLLARS

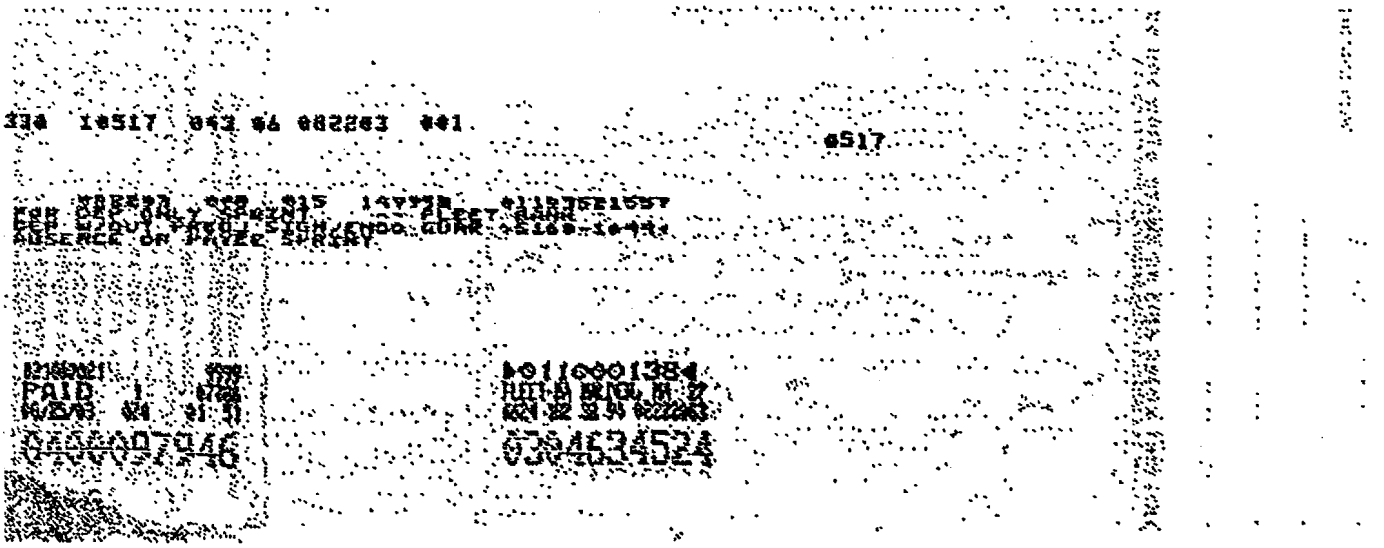
Sprint
PO Box 1769
Newark, NJ
07101-1769

VOID IF NOT CASHED IN 30 DAYS

D.B. KARRON / by

MEMO 0118352155

⑈003516⑈ ⑆021000021⑆ 131077133165⑈ ⑈00000113363⑈



338 18517 043 66 082263 001

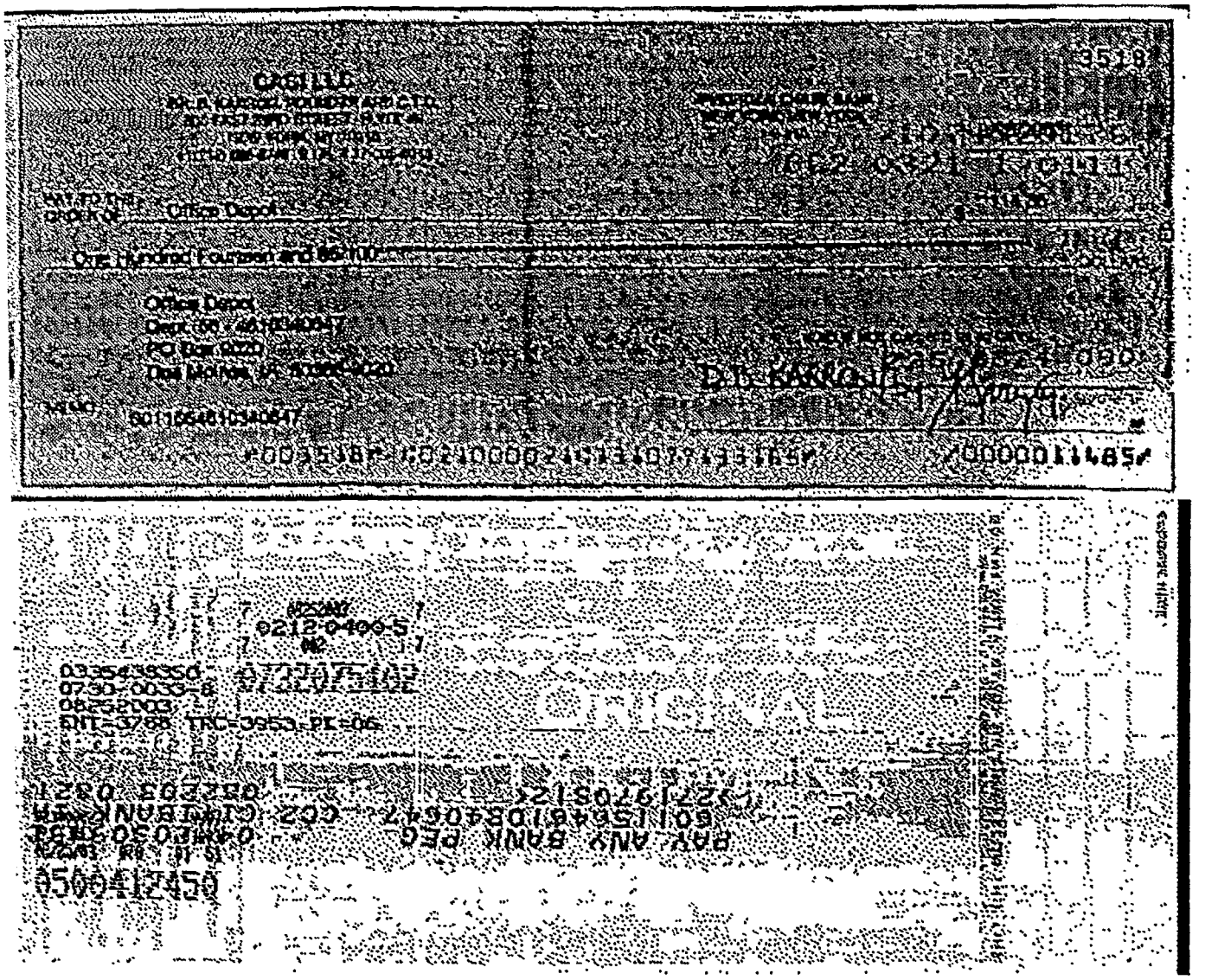
0517

FOR DEPOSIT ONLY Sprint
FOR WIRE ONLY Sprint/CCD CORP
ABSENCE OF PAYEE SIGNATURE

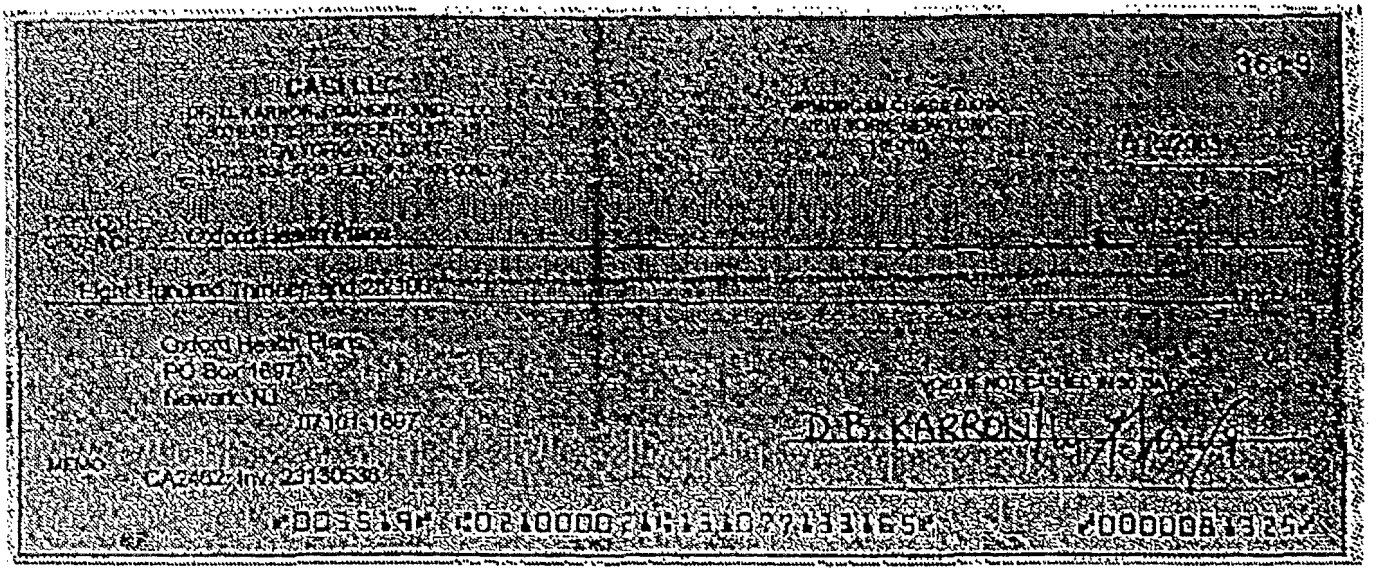
PAID

⑆011000138⑆

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0005412450 Posting date 25-AUG-03



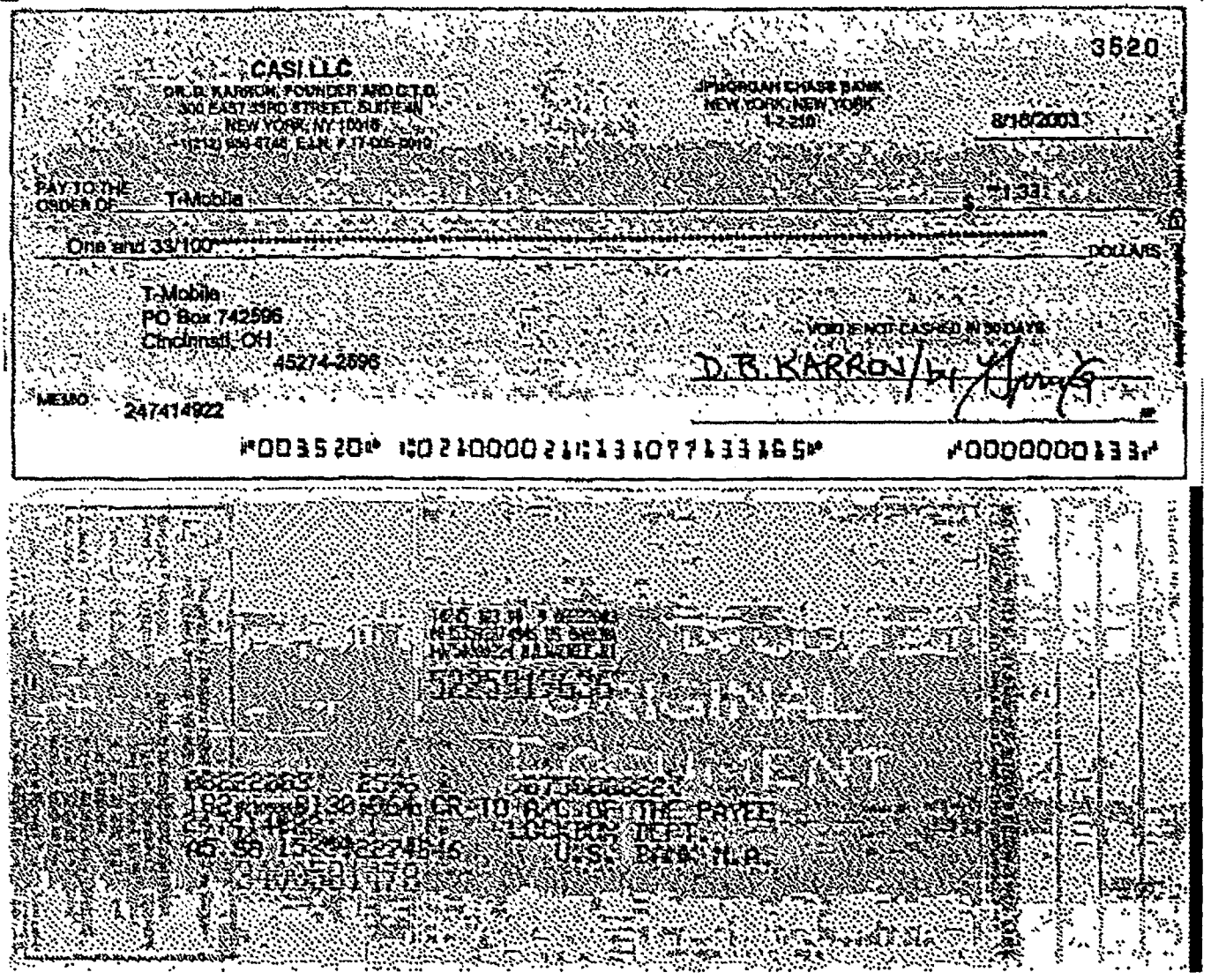
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0035803117 Posting date 25-AUG-03



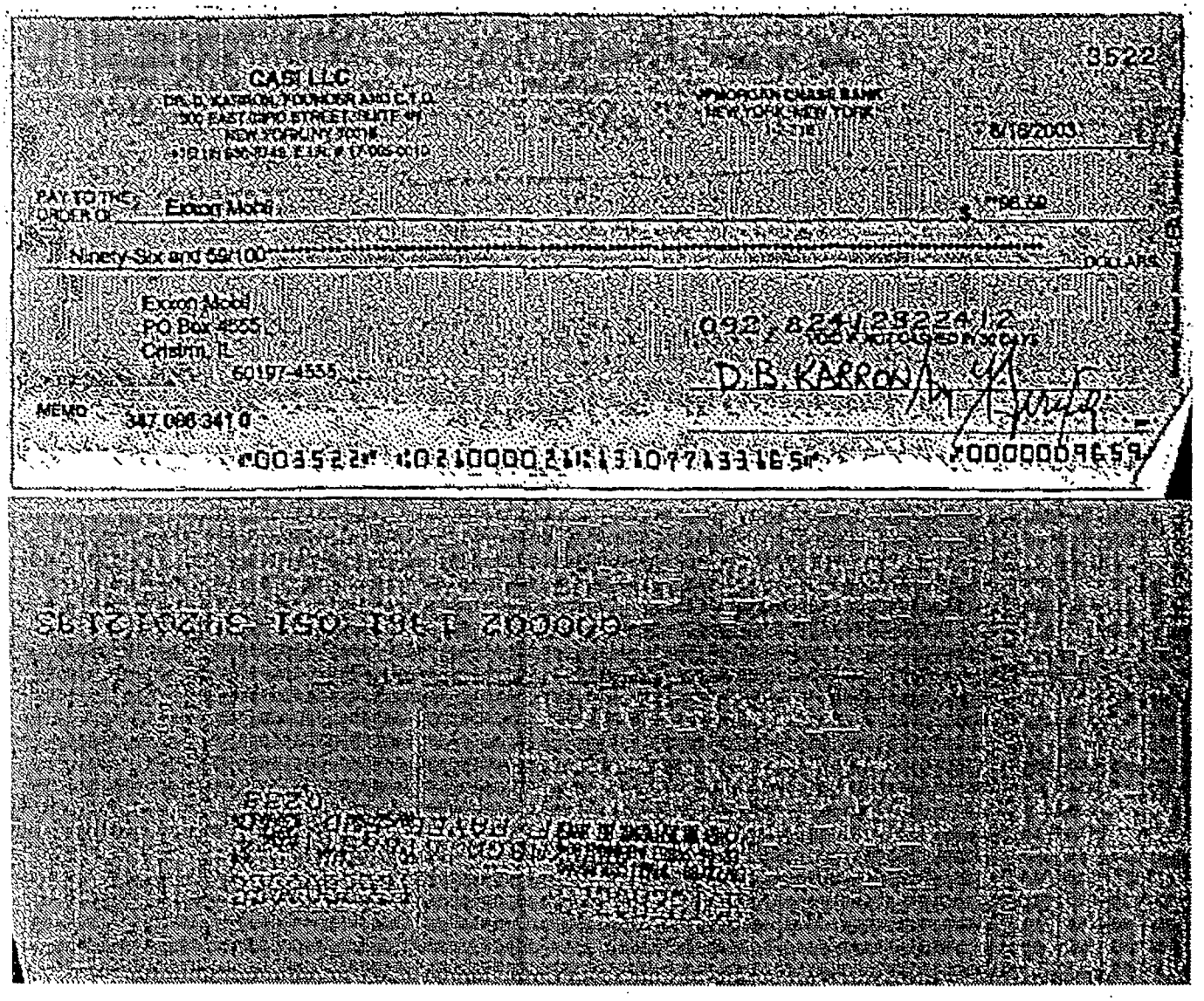
032583 50 60 CR PER DIST PAYEE ABS OF ENDOR
307206 5 56 QUARTD ALL RCTS RES 021060021
0003012462 CHASE TBNK/LBX (800)-523-9498
362 590005827 55 WATER STREET NY,NY 10041

35003031 17

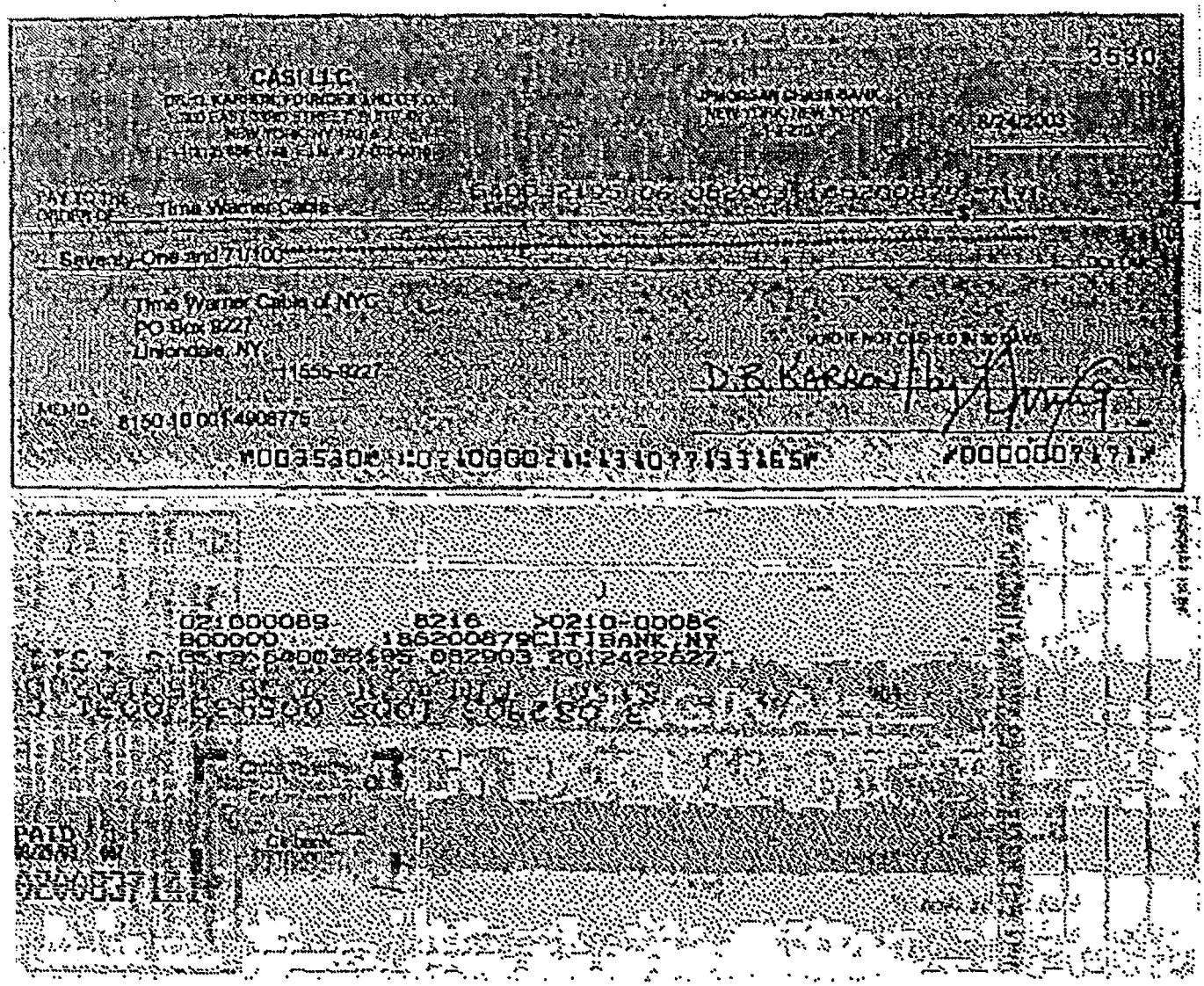
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0034581478 Posting date 25-AUG-03



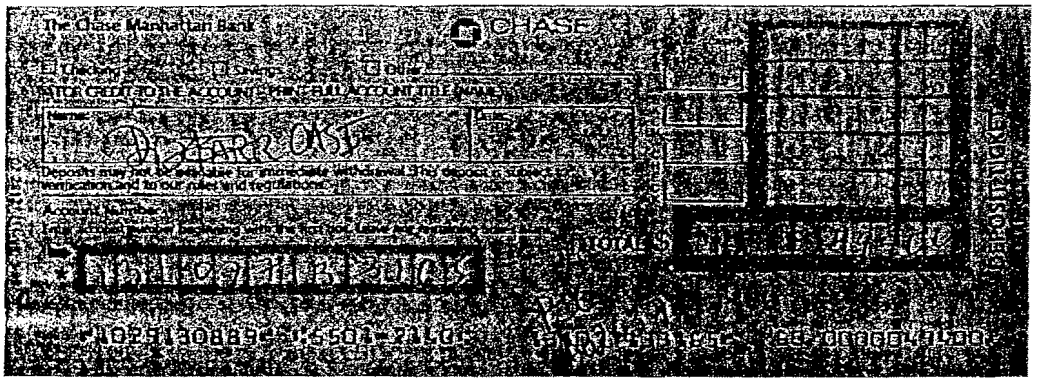
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0033082921 Posting date 25-AUG-03

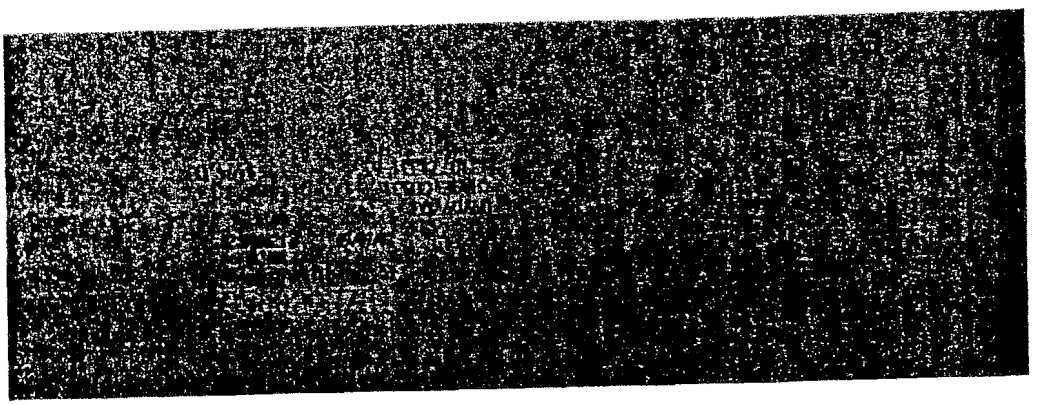


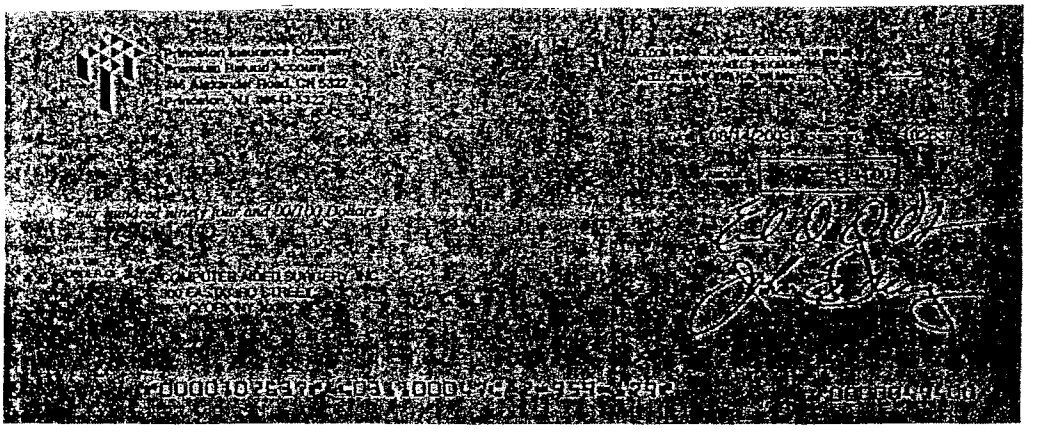
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0012774389 Posting date 29-AUG-03

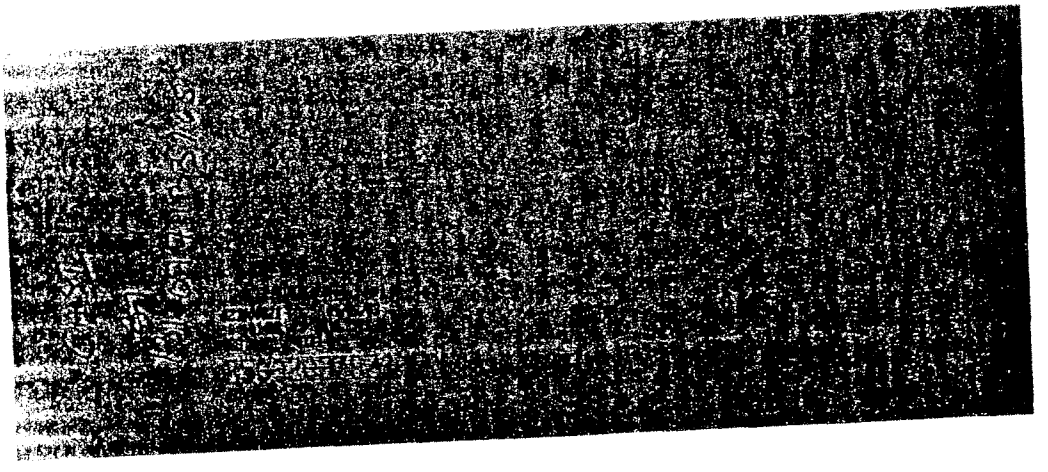


9/9/2003

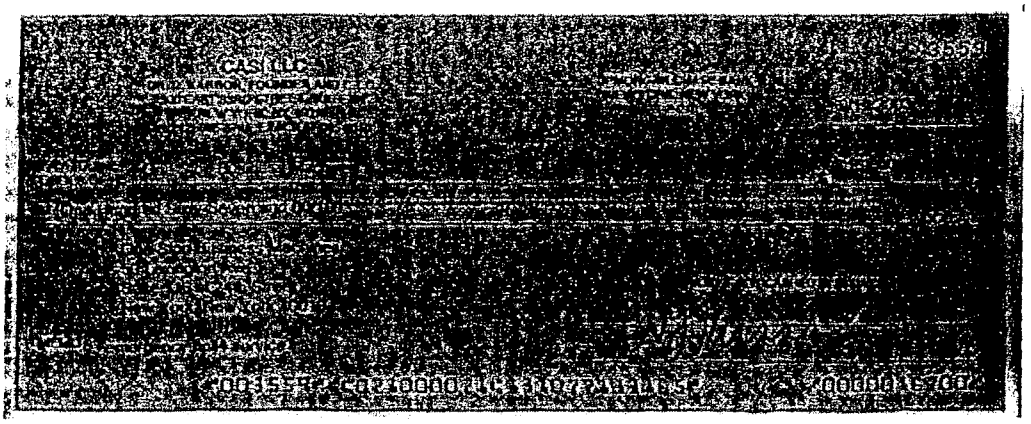


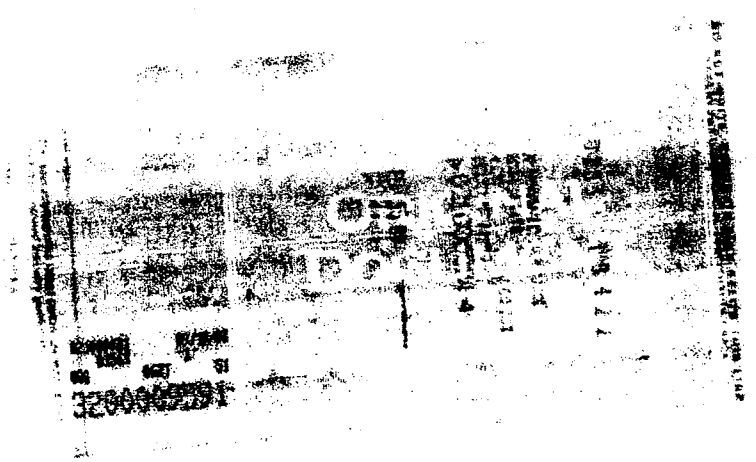






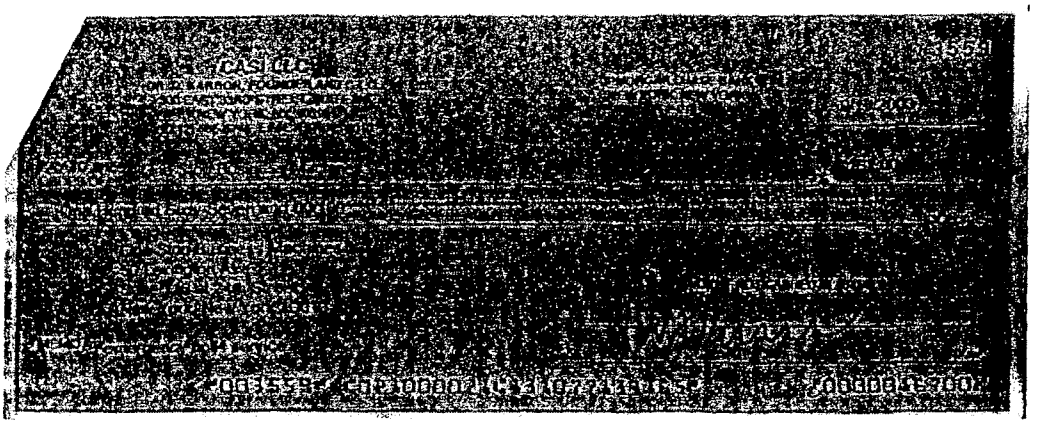
9/19/2003

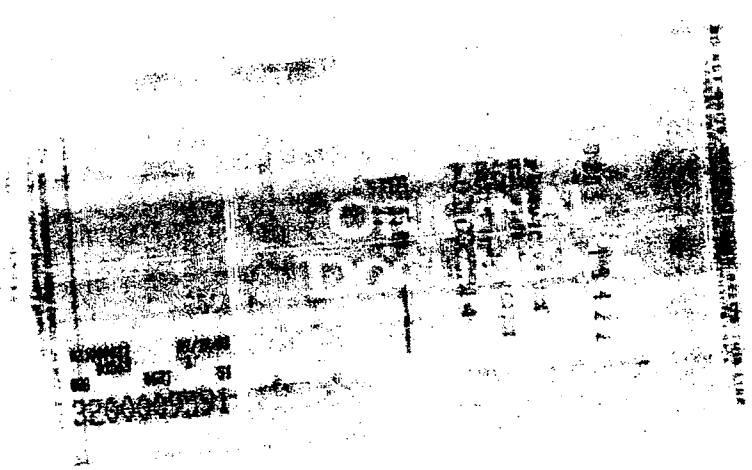




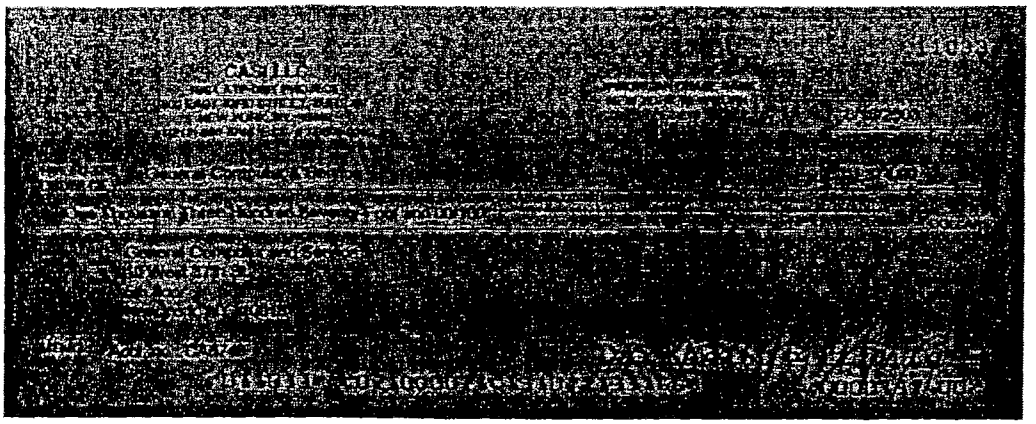
One Stop Business Machines
#460 Geo Lee Dr

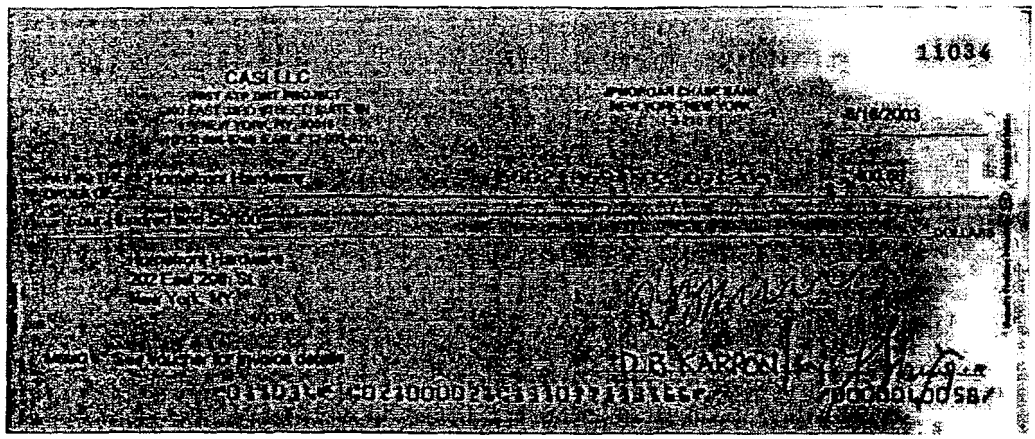
9/19/2003

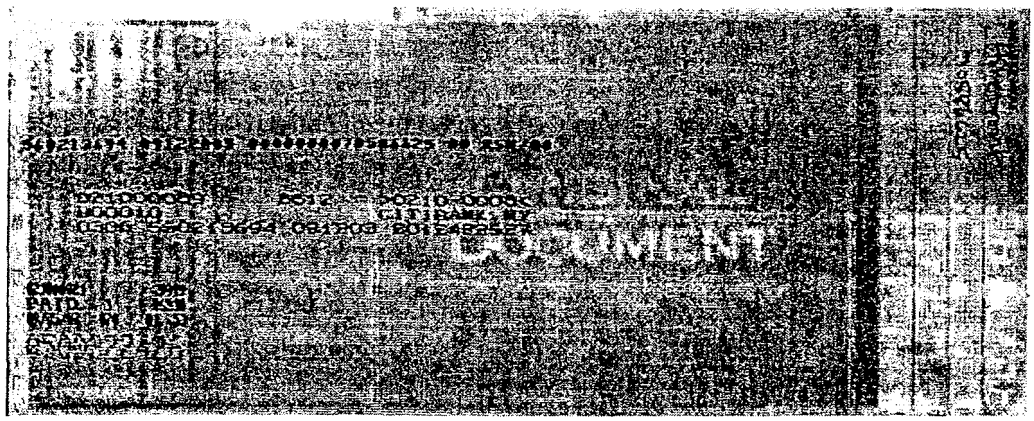


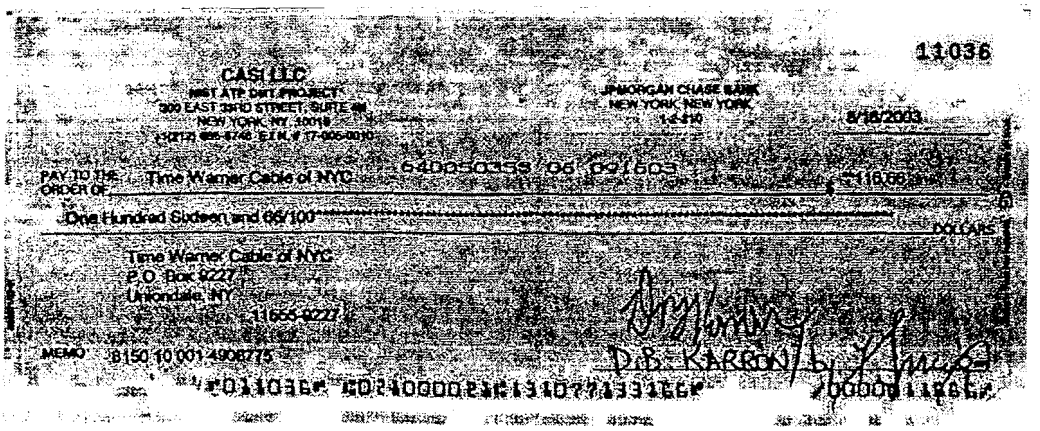


Ohio State Engineer's Office
#4600 Cap 1875 S




11034
CASI LLC
8/16/2003
D.B. KARBON





11036

CAS I LLC
WEST ATP DIRT PROJECT
300 EAST 39TH STREET, SUITE 4M
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-510

8/18/2003

PAY TO THE ORDER OF Time Warner Cable of NYC $ 116.66

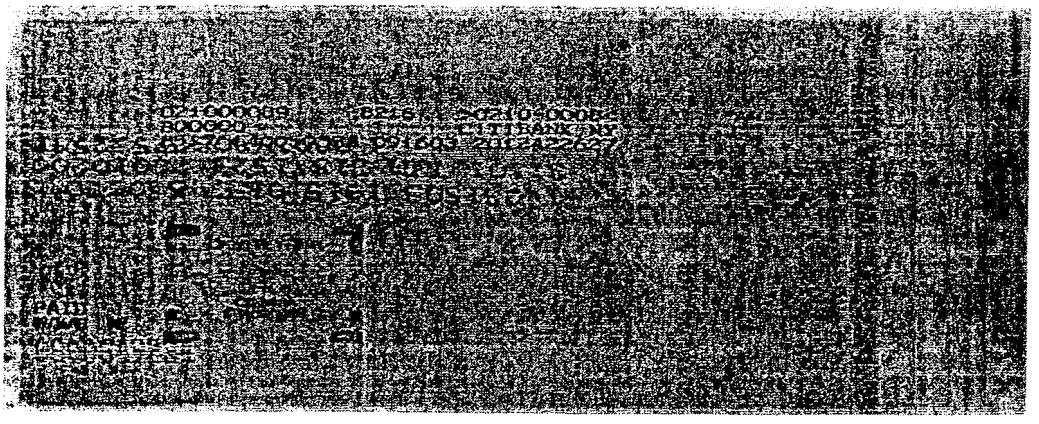
One Hundred Sixteen and 66/100 DOLLARS

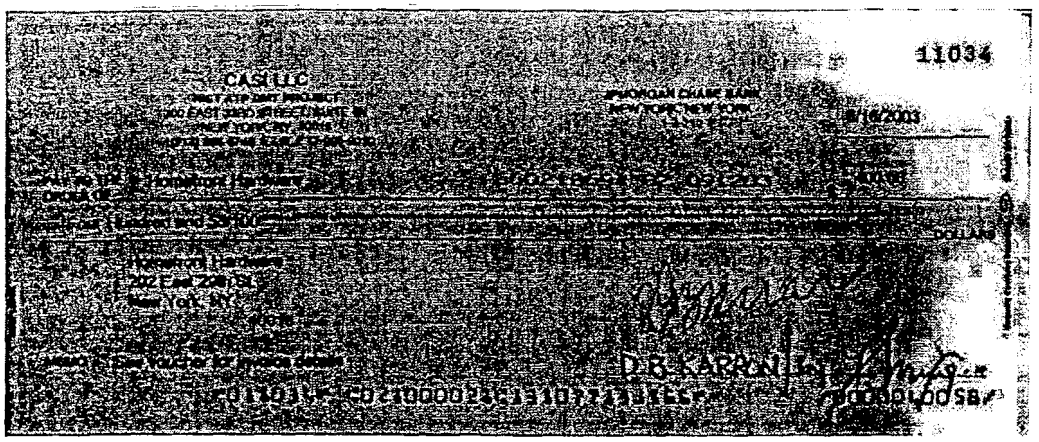
Time Warner Cable of NYC
P.O. Box 9227
Uniondale, NY 11555-9227

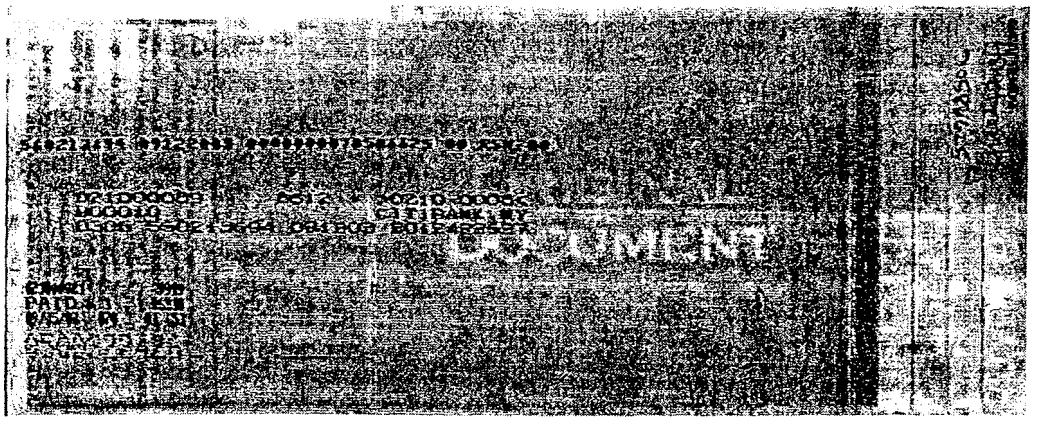
MEMO 8150 10 001 4908775

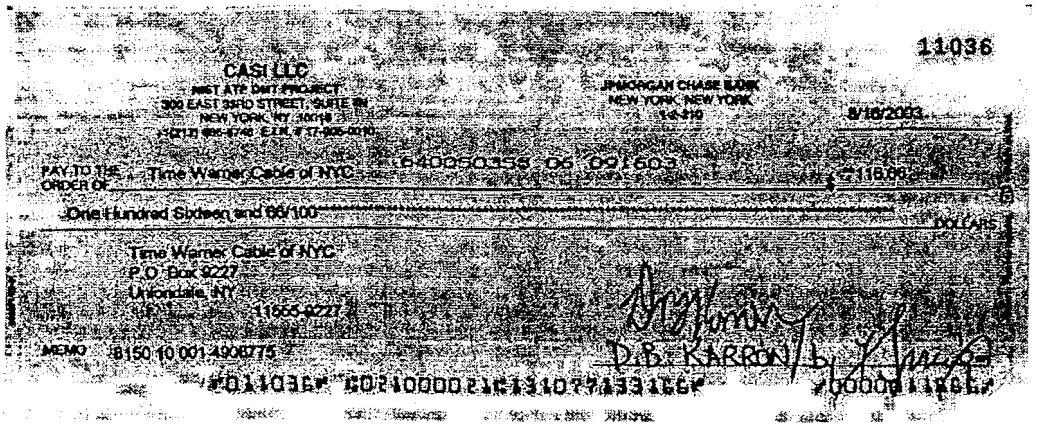
D.B. KARRON

⑆011031B⑆ ⑆021000021⑆ 310777331566⑈ 0000011666⑈




11034
CAS LLC
D.B. KARRON


DOCUMENT



11036

CASI LLC
WEST 47th Start PROJECT
300 EAST 39TH STREET, SUITE 8N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
14-410

8/18/2003

PAY TO THE ORDER OF Time Warner Cable of NYC

640030456 05 091603

$ 2116.00

One Hundred Sixteen and 00/100

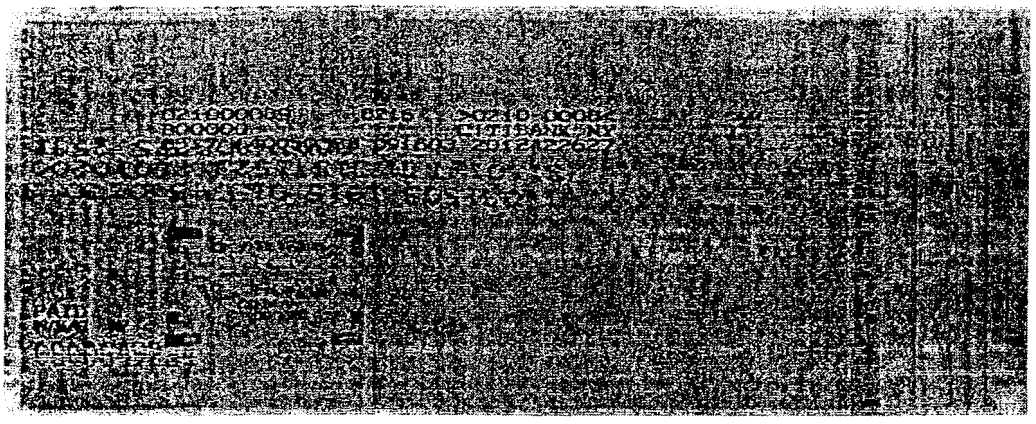
DOLLARS

Time Warner Cable of NYC
P.O. Box 9227
Uniondale, NY
11555-9227

MEMO 8150 10 001 4906775

D.B. KARRON

#011036# #021000021# 310 77 133 156#



11037

CASI LLC
NEXT ATP DWT PROJECT
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-4748 E.I.N. # 17-005-9010

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
7-2218

9/17/2008

PAY TO THE ORDER OF Verizon $ **39.65

Thirty-Nine and 65/100** DOLLARS

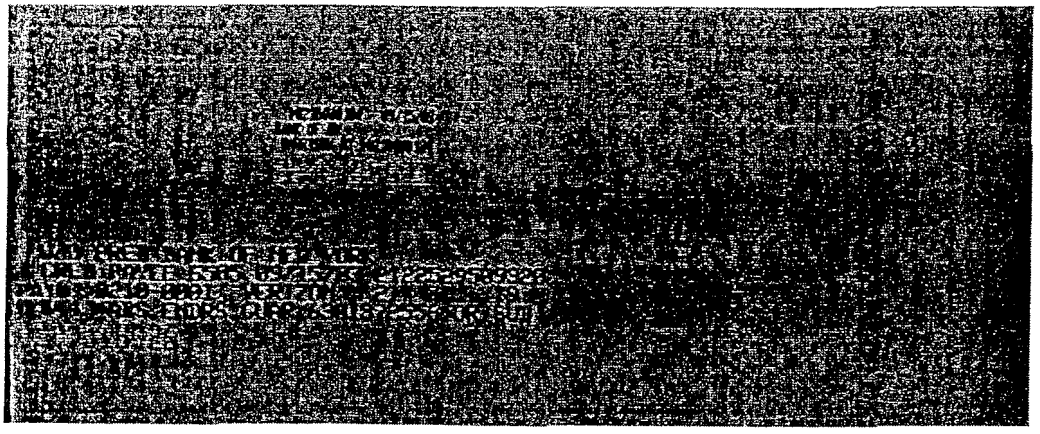
Verizon
PO Box 1100
Albany, NY
12250-0001

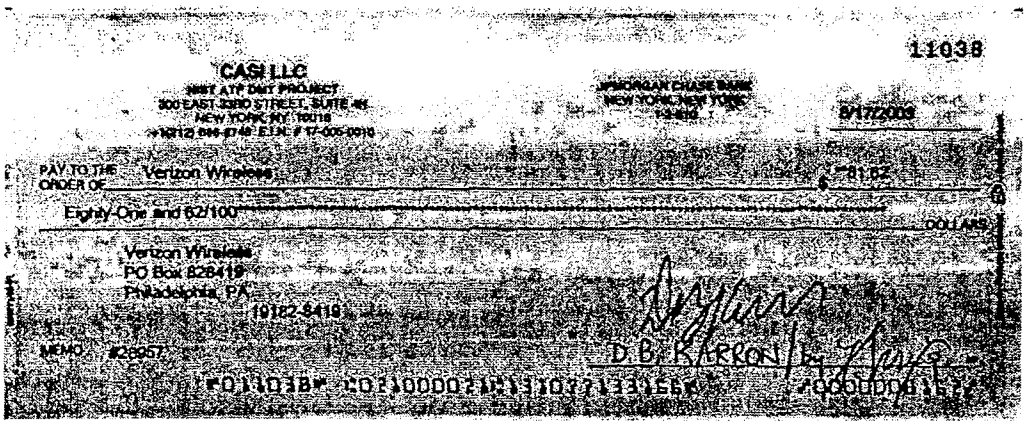
000019 [illegible] 5800023441 NY

MEMO 212 252-9030 592 728

D.D. KARRON

⑈011037⑈ ⑆021000021⑆3310??133188⑈ ⑈0000039.65⑈





11038

CASI LLC

8/17/2009

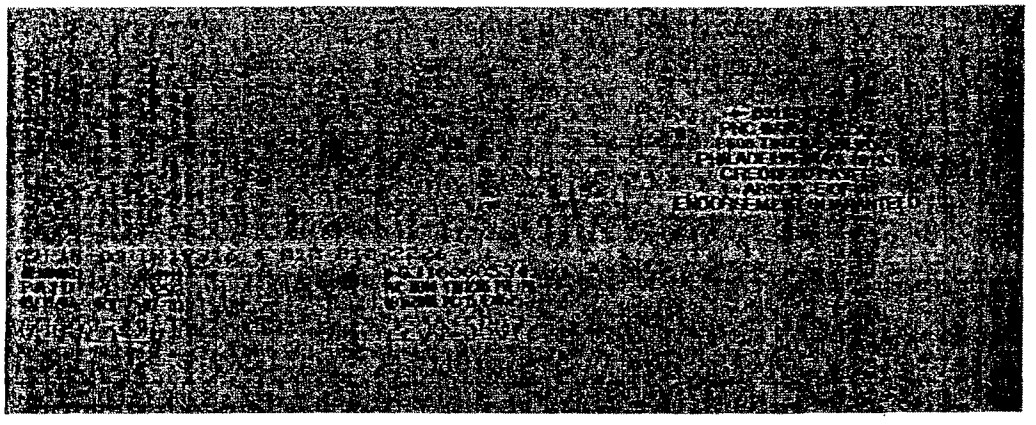
PAY TO THE ORDER OF Verizon Wireless $ 81.02

Eighty-One and 02/100

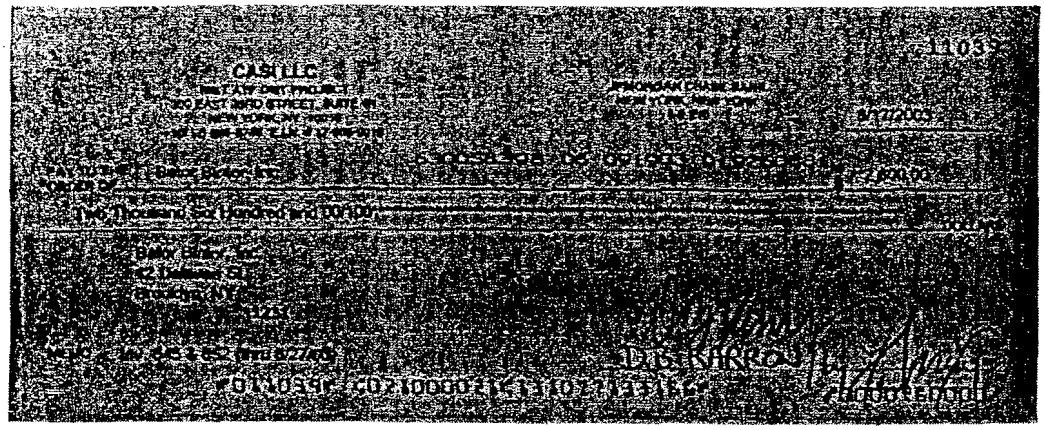
Verizon Wireless
PO Box 828419
Philadelphia, PA
19182-8419

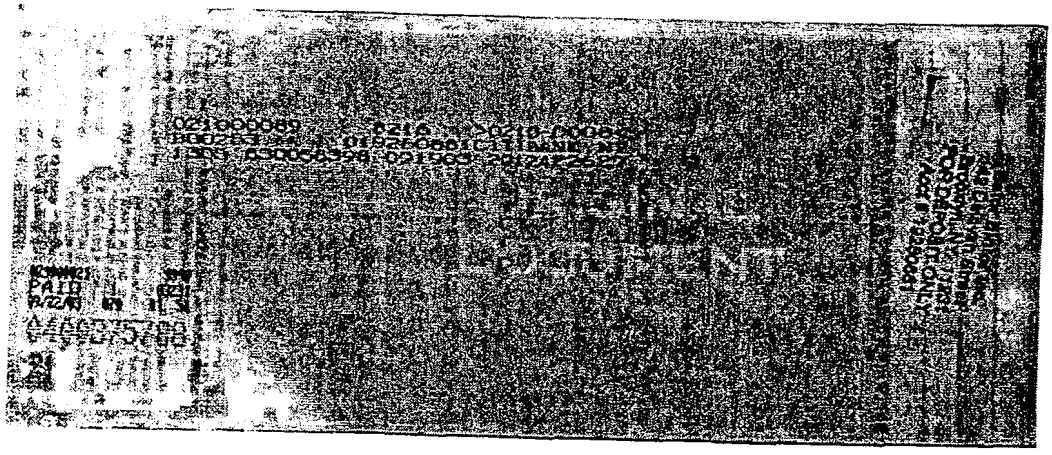
MEMO #28957

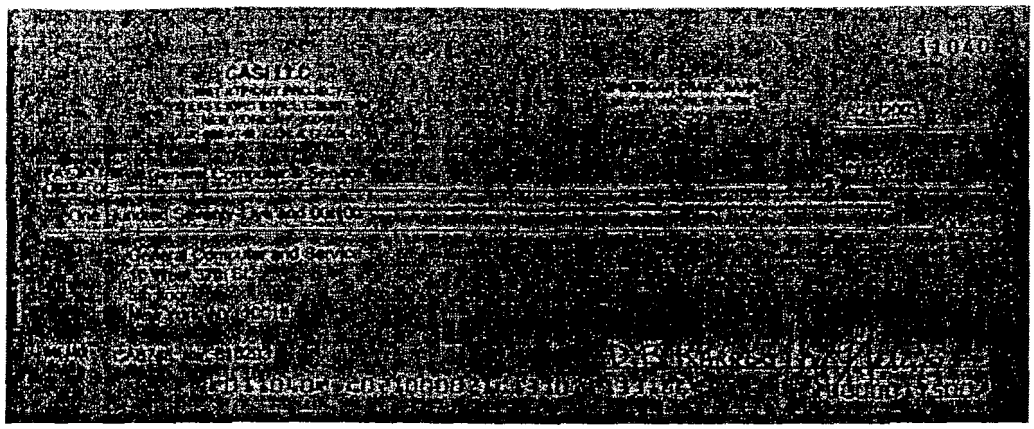
D.B. KARRON

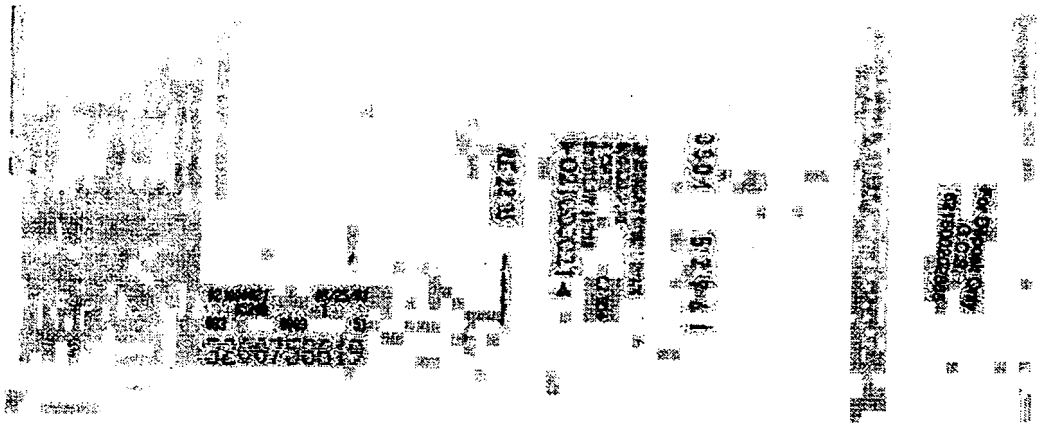


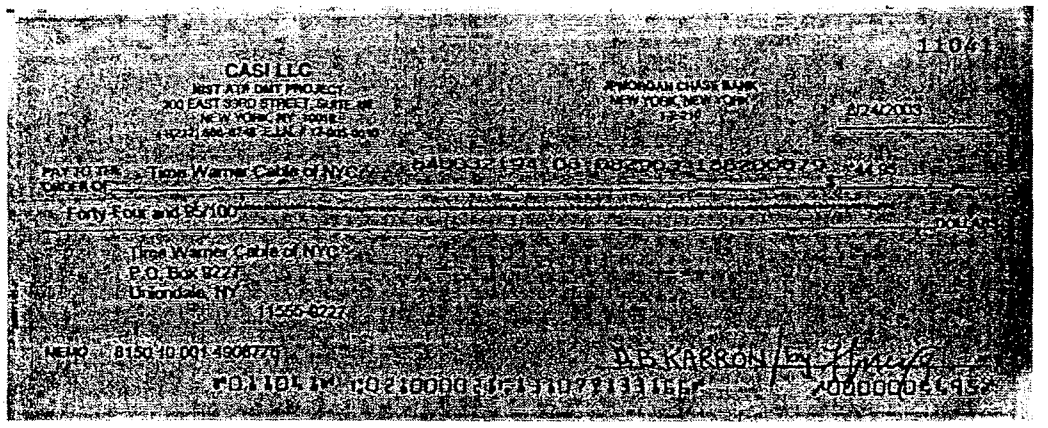
?

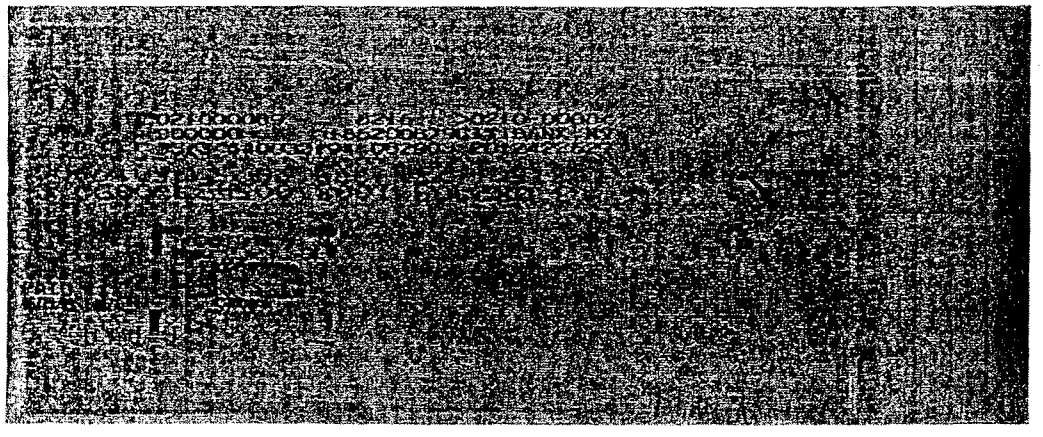









11041
CASI LLC
200 EAST 33RD STREET, SUITE 4F
JPMORGAN CHASE BANK
NEW YORK, NEW YORK
8/24/2003
PAY TO THE ORDER OF Time Warner Cable of NYC
Forty Four and 95/100
Time Warner Cable of NYC
P.O. Box 9227
Uniondale, NY
11555-9227
MEMO 8150-10 001 4904774
D.B. KARRON



131-00131-B015-00131- -023-5-01-4 B - Y -

COMPUTER AIDED SURGERY INFORMATICS
300 E 33RD STREET STE#4N
NY NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Access Accounts, Make Payments, Transfer Money
Chase Online℠ for Small Business
www.chase.com/cosb

Primary Account Number: 131-0771331-65
Number of Checks Enclosed: 22

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0771331-65	20,914.36	514.00	12,976.35	8,452.01
Business Checking 131-0771331-66	21,069.50	0.00	18,443.18	2,626.32
Total	**41,983.86**	**514.00**	**31,419.53**	**11,078.33**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in September totaled $43,858.12. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Informatics

Summary

	Number	*Amount*
Opening Balance		20,914.36
Deposits and Credits	1	514.00
Withdrawals and Debits	4	1,627.04
Checks Paid	19	11,349.31
Ending Balance		**8,452.01**

Deposits and Credits

Date	*Description*	*Amount*
10/06	Online Bnkg Trnsf Fr Chk # 131-0771331-66 791973	514.00
	Total	**514.00**

THE SMALL BUSINESS TEAM AT

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

Business Checking Account # 131-0771331-65 Computer Aided Surgery Informatics
(continued)

Withdrawals and Debits

Date	Description	Amount
10/02	American Express Elec Remit 100203 030930061545929	318.44
10/14	Mam-Casillc A/R Debits 101403 99600787600787	18.00
10/16	Casi LLC Taxpayment 101603 6008510000	369.44
10/17	Casi LLC Payroll 101703 600851 192	921.16
	Total	**1,627.04**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3532	10/09	137.69	3546*	09/26	813.26	3564*	10/02	2,000.00
3535*	10/08	20.00	3547	10/07	57.03	3565	09/30	2,968.00
3537*	09/29	97.02	3549*	10/06	26.75	3566	10/20	813.25
3538	09/29	1,307.77	3554*	10/08	203.84	3568*	10/21	612.03
3541*	10/07	15.20	3557*	10/10	40.87	3576*	10/20	1,200.00
3542	09/29	282.80	3558	10/09	39.80			
3544*	10/06	200.00	3562*	09/30	514.00			

** indicates gap in check sequence*

Total (19 checks) 11,349.31

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
09/26	20,101.10	10/06	12,900.32	10/10	12,385.89	10/20	9,064.04
09/29	18,413.51	10/07	12,828.09	10/14	12,367.89	10/21	8,452.01
09/30	14,931.51	10/08	12,604.25	10/16	11,998.45		
10/02	12,613.07	10/09	12,426.76	10/17	11,077.29		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0771331-65
131-0771331-66

Because your combined Business Banking balances exceeded $5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	1	$ 0.20	0.20	Check Paid	13	$ 0.20	2.60
Check Deposited	1	$ 0.20	0.20				

Total Itemized Service Charges	3.00
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**3.00**

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

Business Checking — Account # 131-0771331-65 — Computer Aided Surgery Information

Summary

	Number	Amount
Opening Balance		21,069.50
Deposits and Credits	0	0.00
Withdrawals and Debits	1	514.00
Checks Paid	3	17,929.18
Ending Balance		**2,626.32**

Withdrawals and Debits

Date	Description	Amount
10/06	Online Bnkg Trnsf To Chk # 131-0771331-65 791973	514.00
	Total	**514.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
11035	10/06	6,000.00	11042*	09/30	11,349.68	11044*	10/22	579.50

** indicates gap in check sequence*

Total (3 checks) 17,929.18

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
09/30	9,719.82	10/06	3,205.82	10/22	2,626.32		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0771331-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	—	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

GIVE YOUR BUSINESS A BOOST! Computer Aided Surgery Informatics

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option #4 to apply.

THE SMALL BUSINESS TEAM AT CHASE℠

131-00131-B015-00131- -023-5-01-4 B - Y -

Primary Account Number: 131-0771331-65

Call 1-800-CHASE38 for all your business service needs.

The Small Business ServiceLine[sm] connects you directly to our team of Small Business experts.

- Check balances, verify deposits, stop payments
- Transfer funds between linked accounts
- Order checks and deposit slips
- Obtain copies of statements and checks

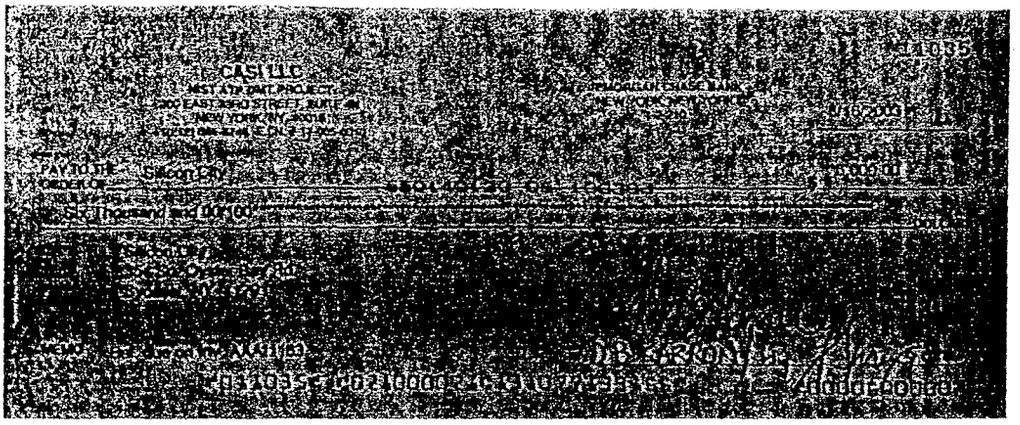
With Chase Merchant Services, Electronic Gift Cards are easy.

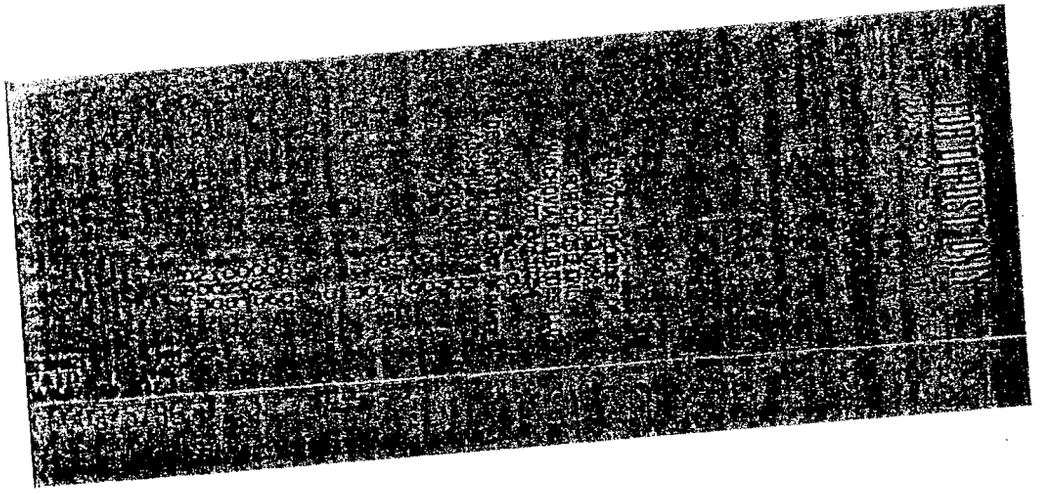
Gift cards create customer loyalty, increase traffic and reduce refund costs. The electronic alternative to traditional gift certificates, gift cards can be customized with your company's branding.

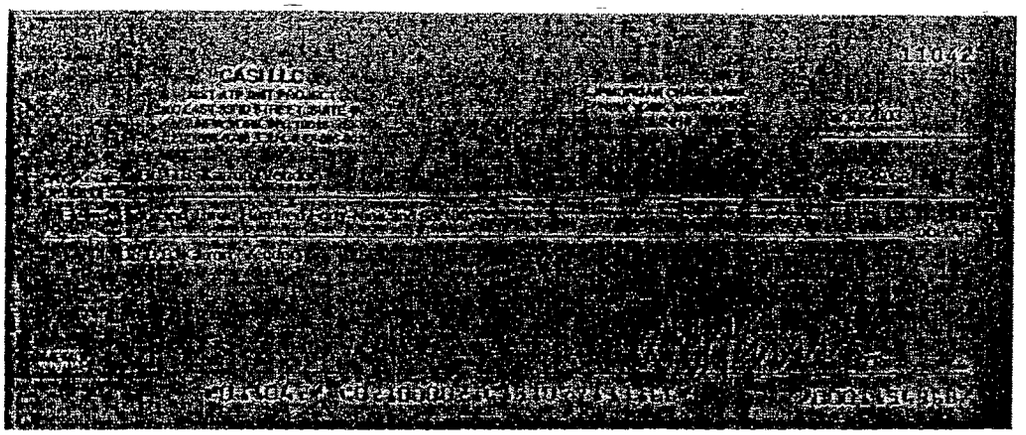
Chase Merchant Services, L.L.C. now offers a Gift Card program that can be tailored to your business needs. It's a perfect opportunity for the upcoming holiday season.

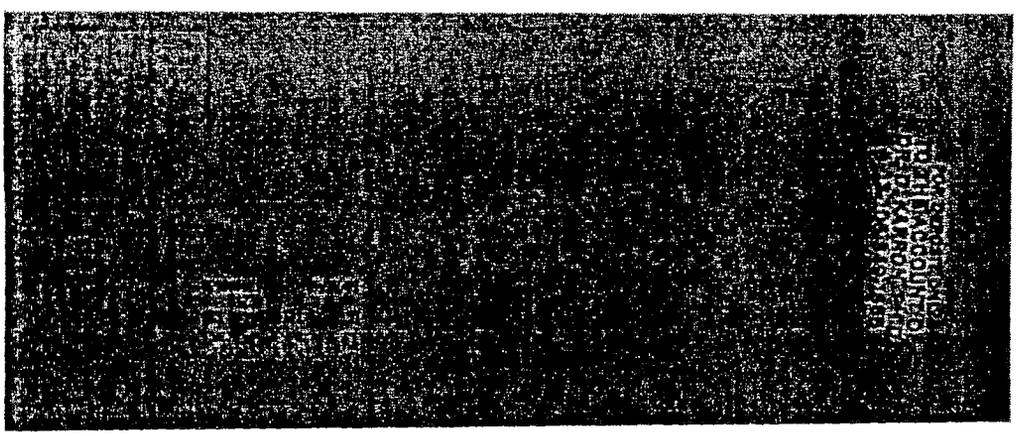
Learn More!
Call Chase Merchant Services for a FREE Gift Card consultation at 1-877-504-9149.

10/6/2003

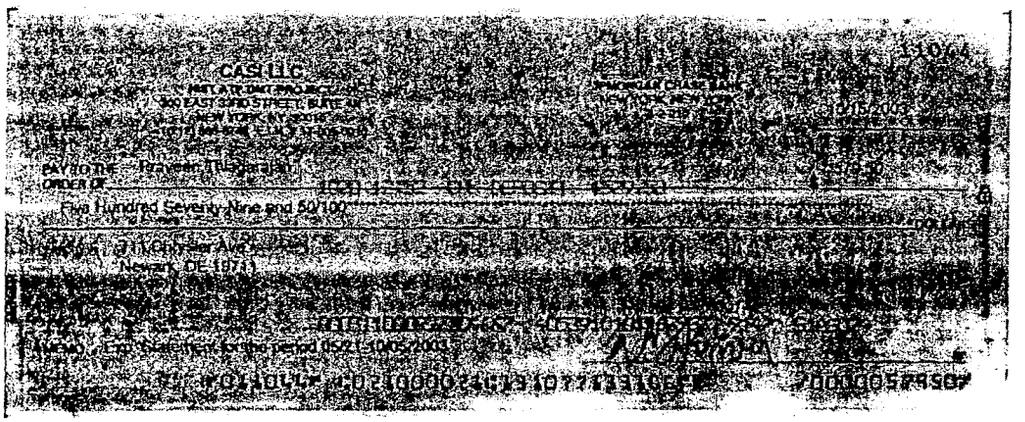


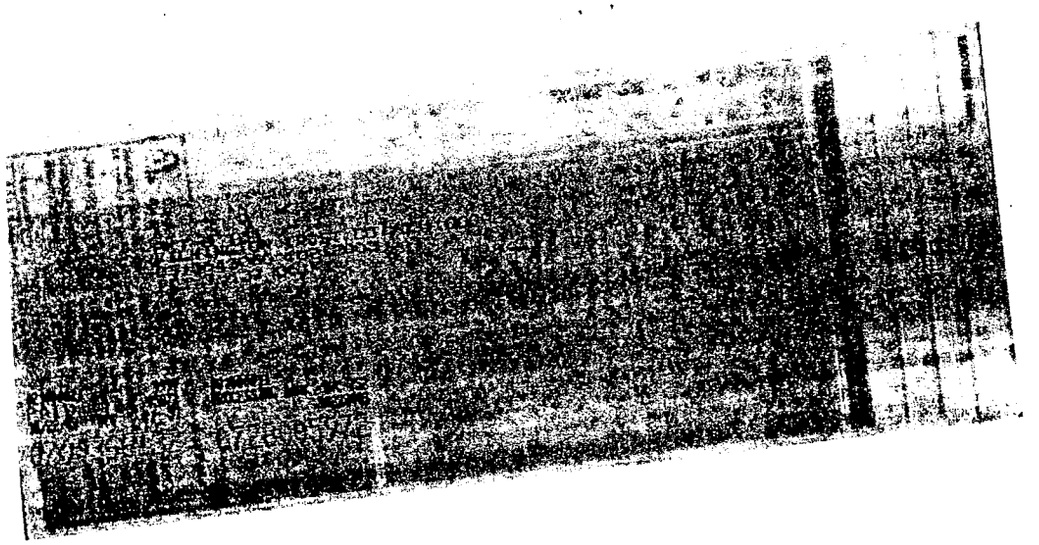




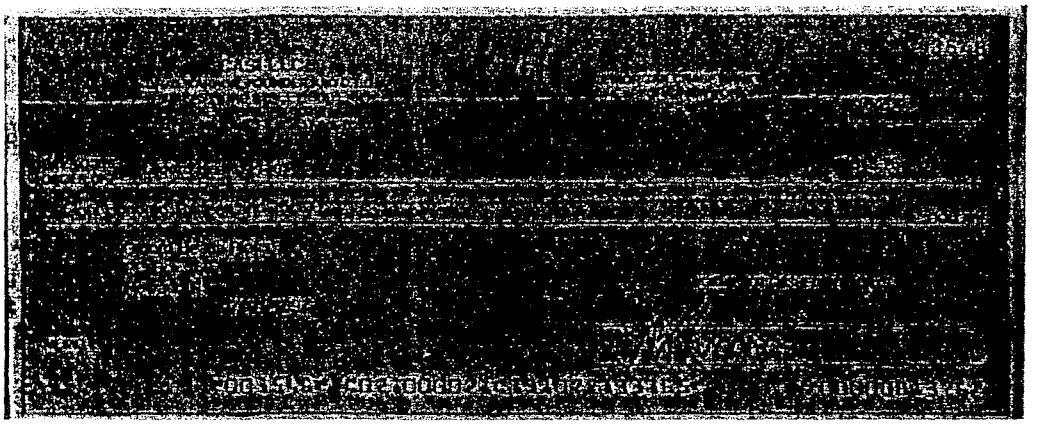


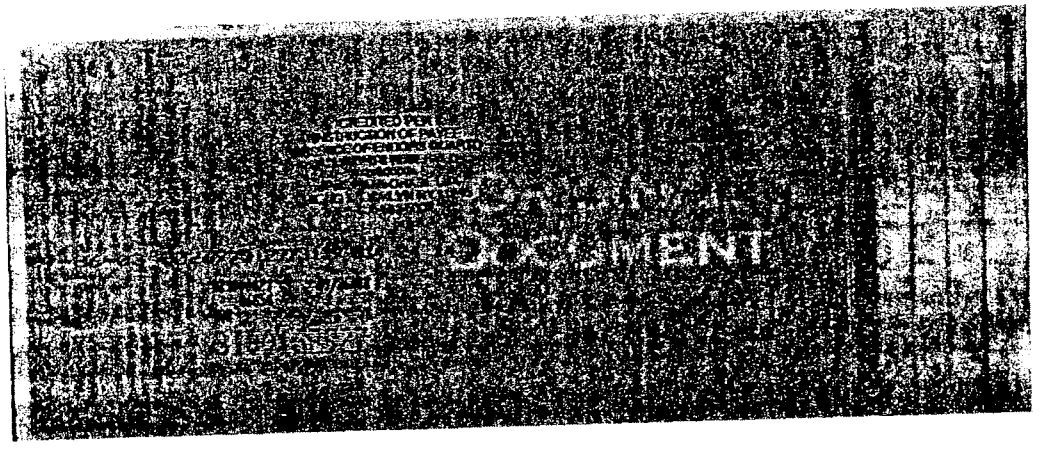
10/22/2003



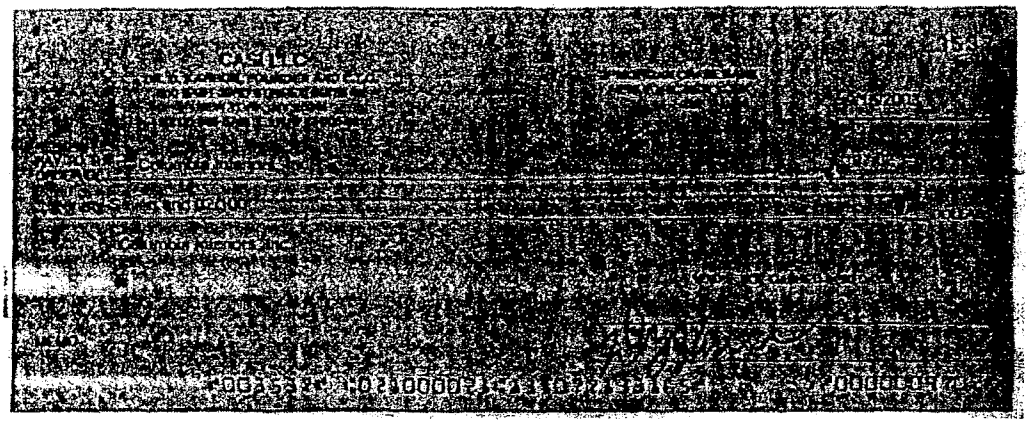


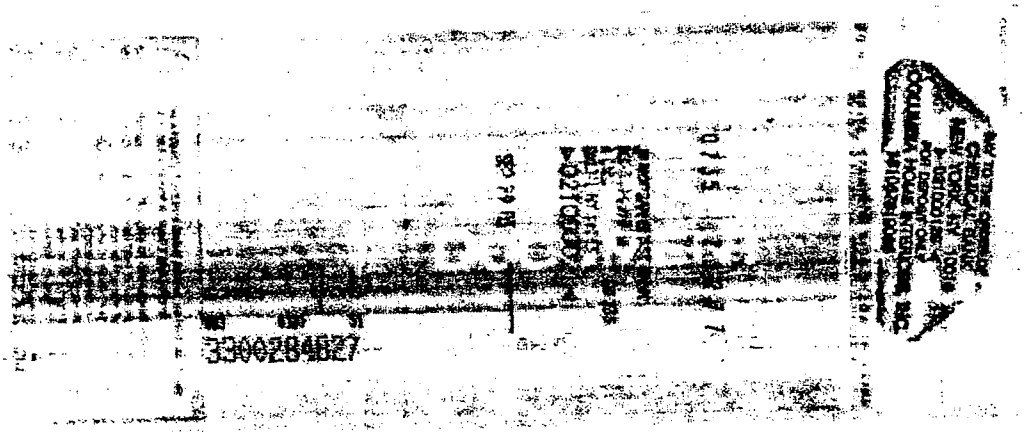
9/26/2003



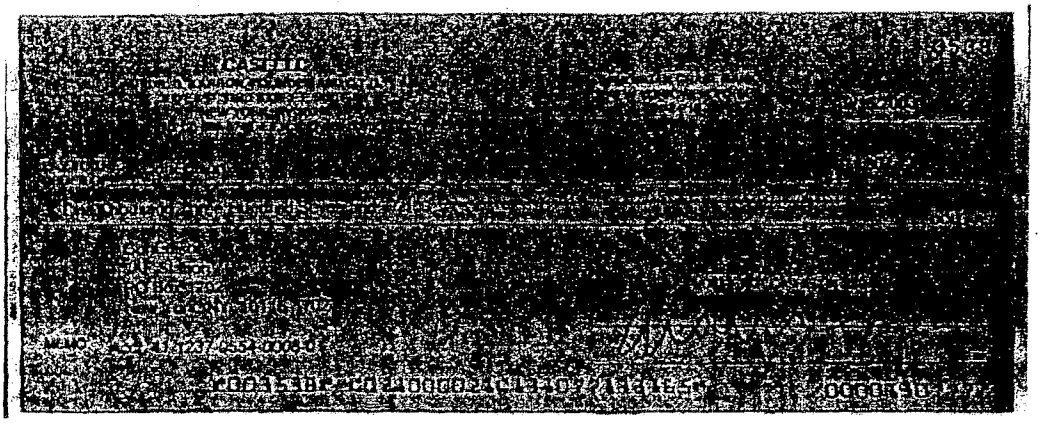


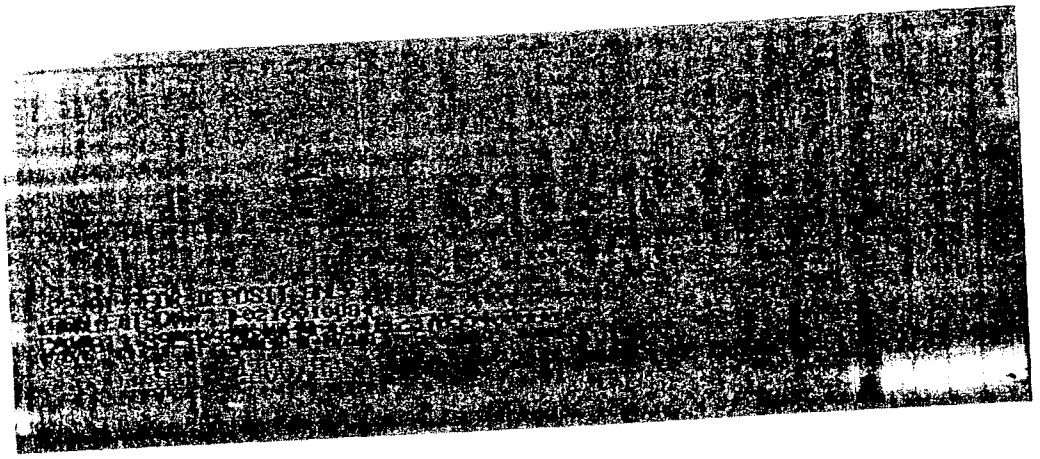
9/29/2003





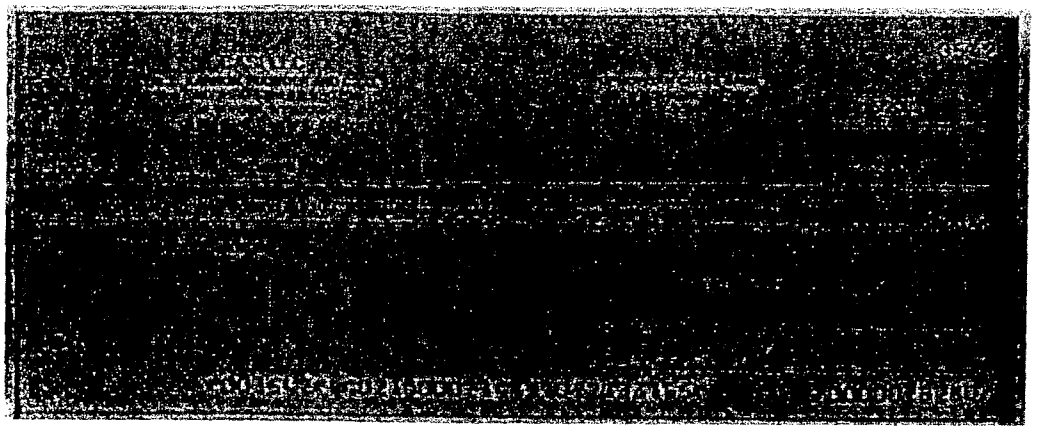
9/29/2003

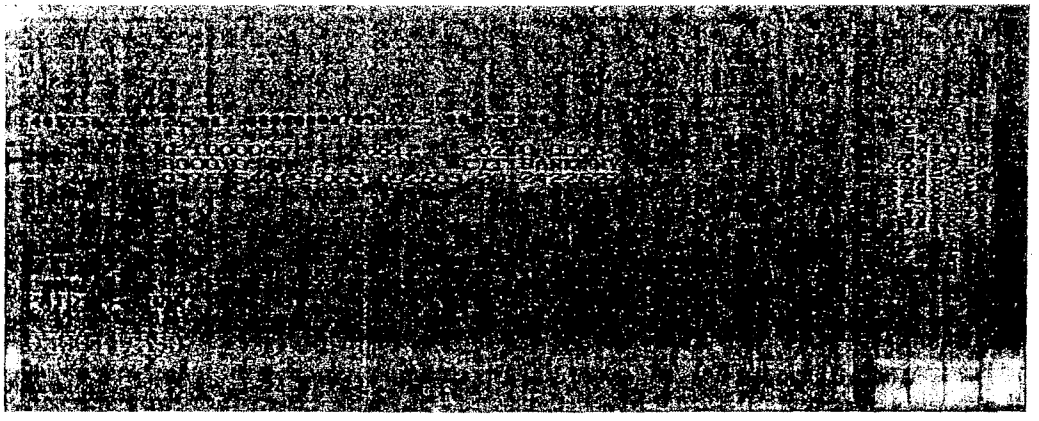




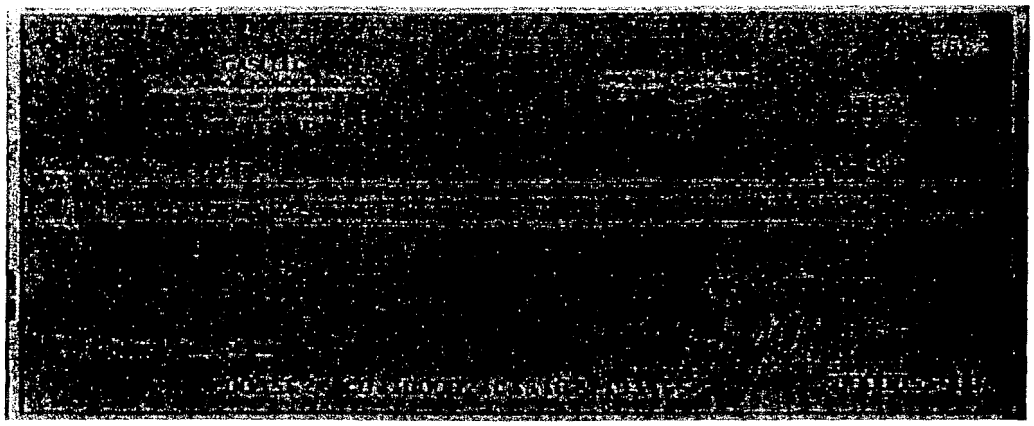
1

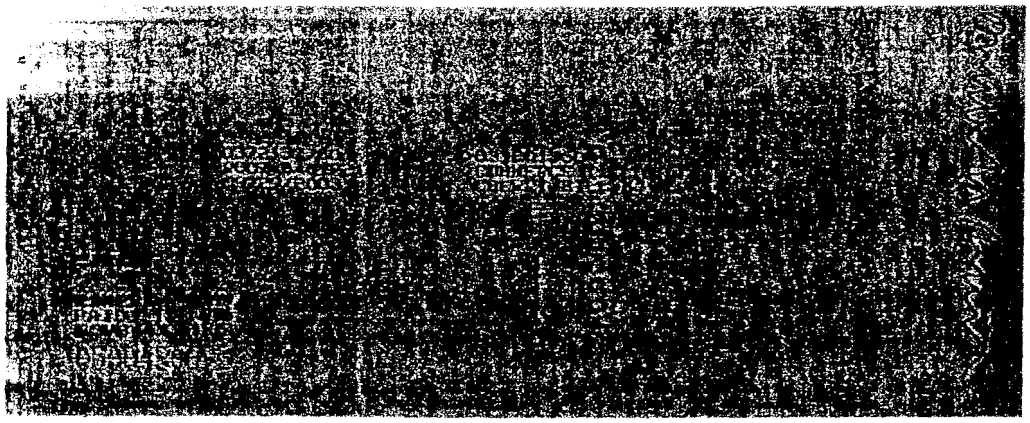
9/29/2023



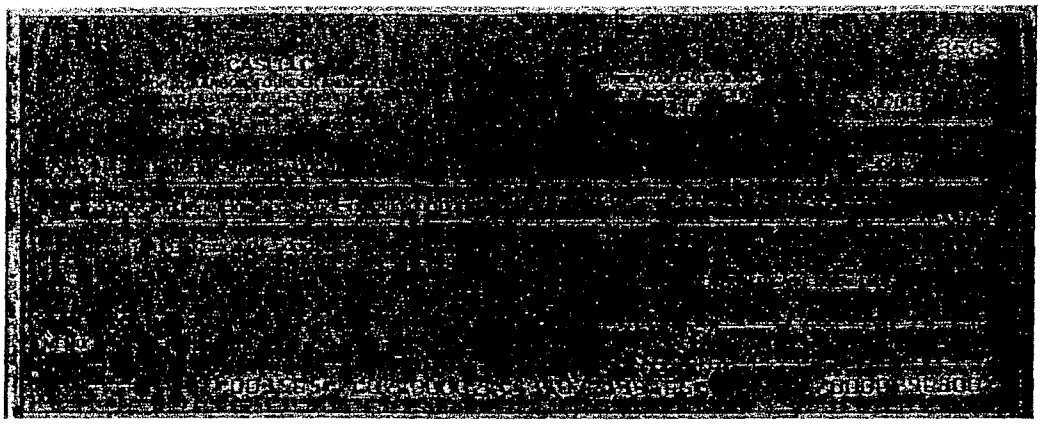


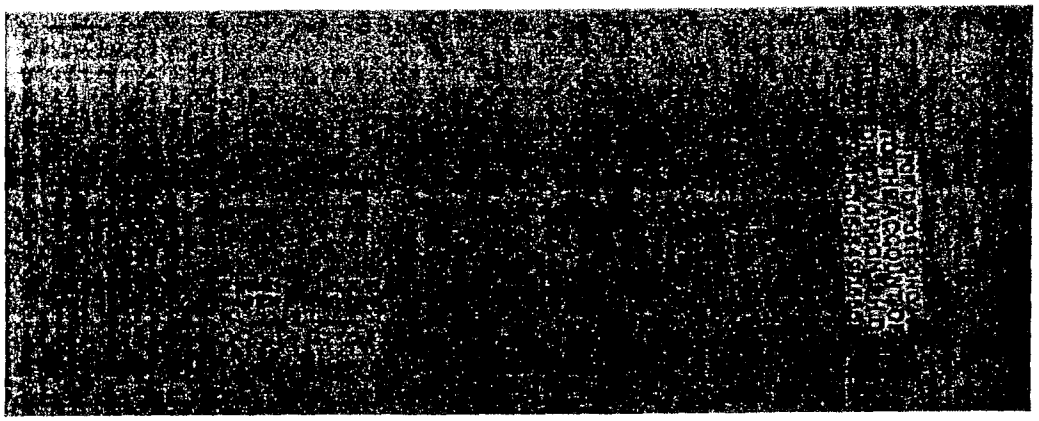
9/30/2003



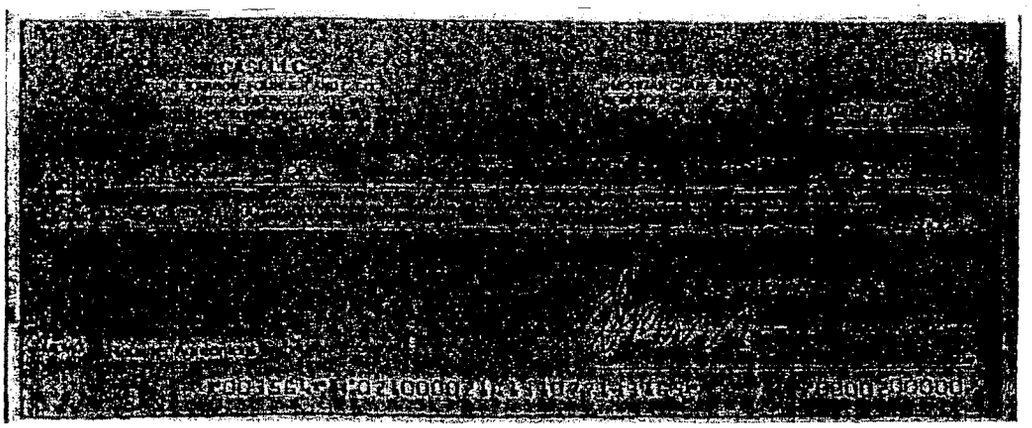


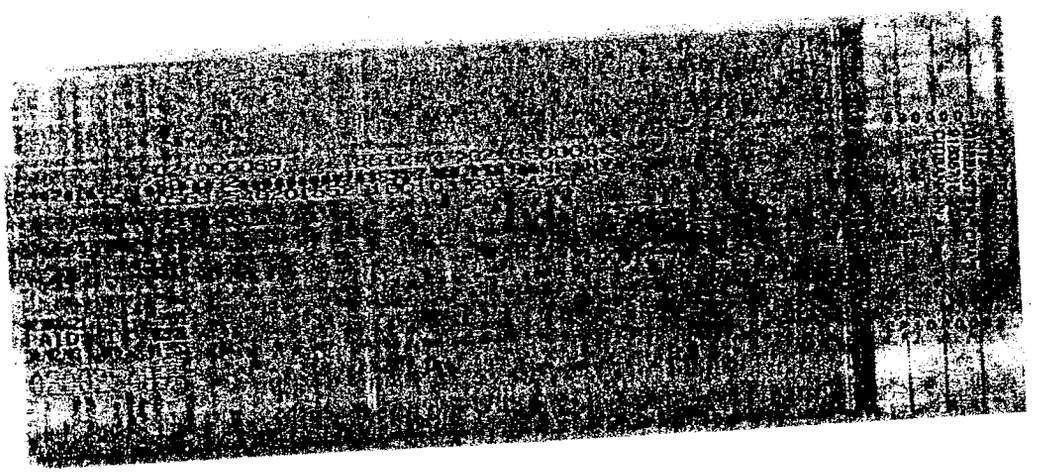
9/30/2003



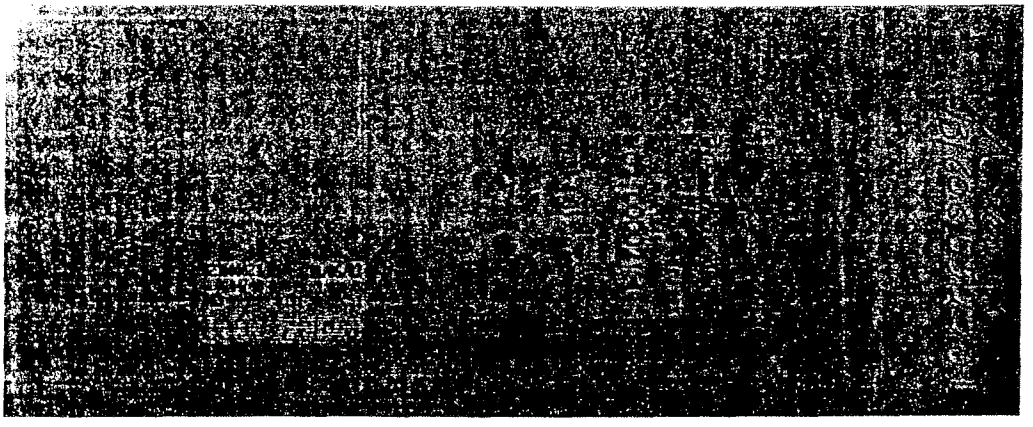


10/21/2003

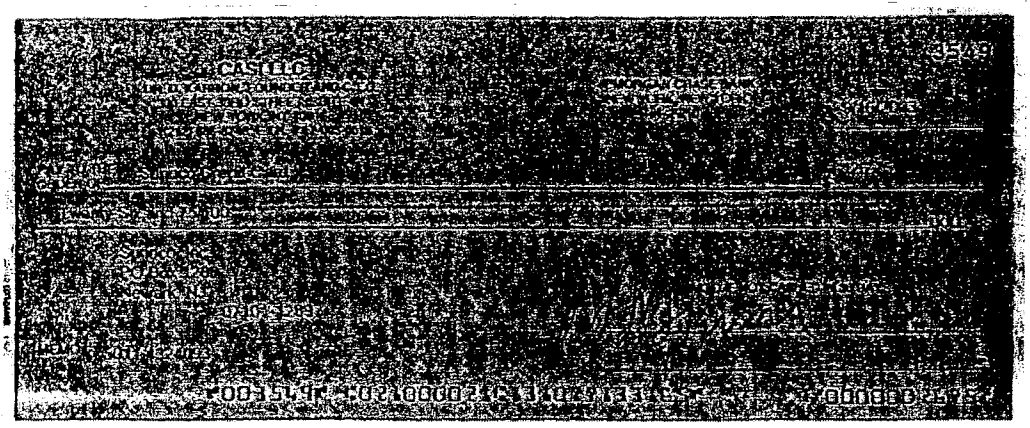


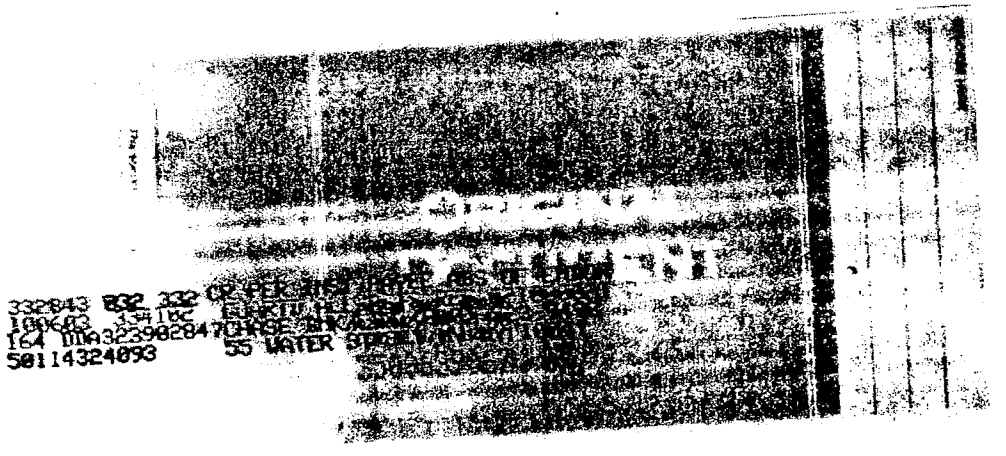


10/6/2023

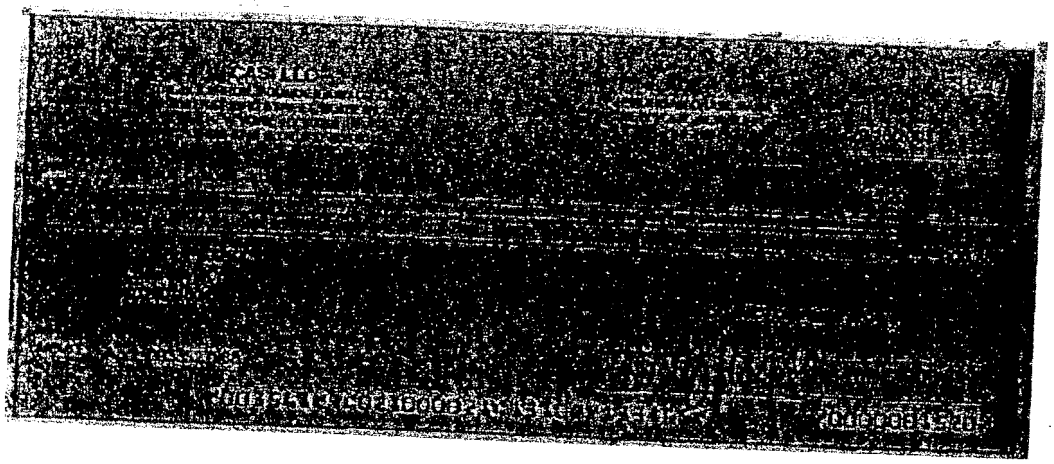


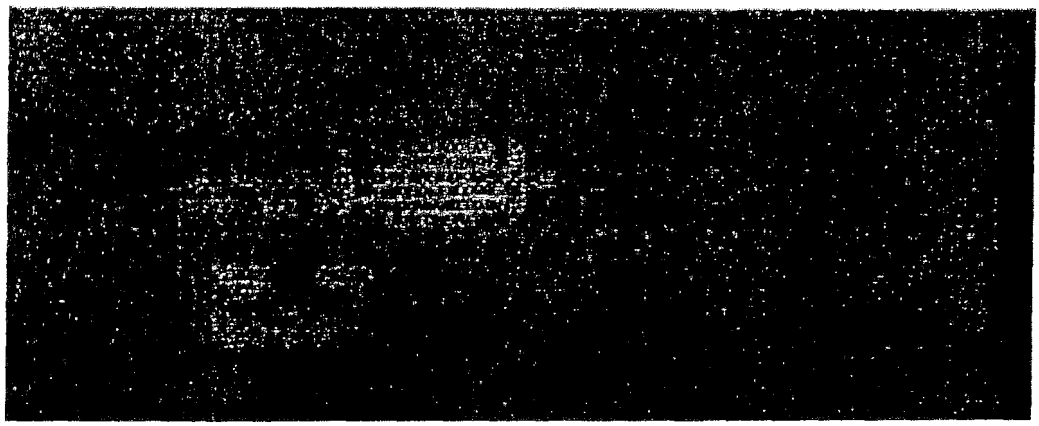
10/6/2003



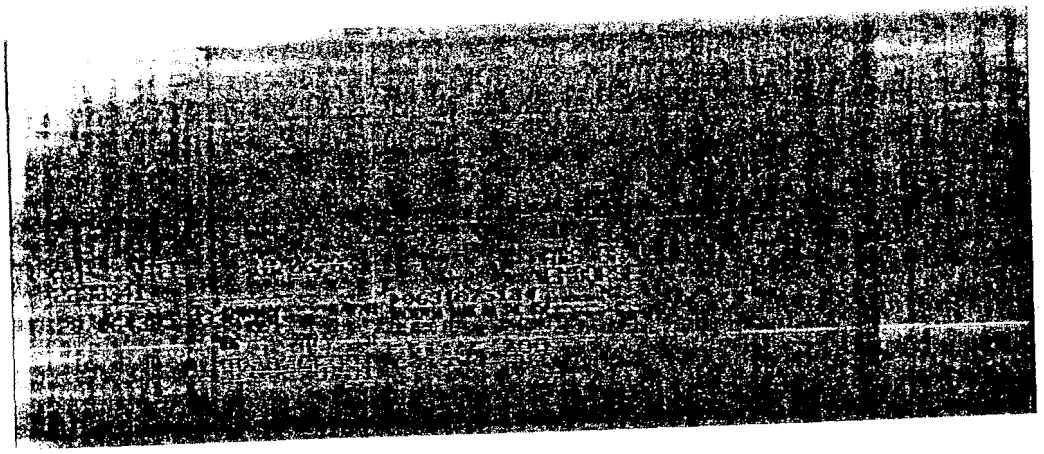


10/7/2003

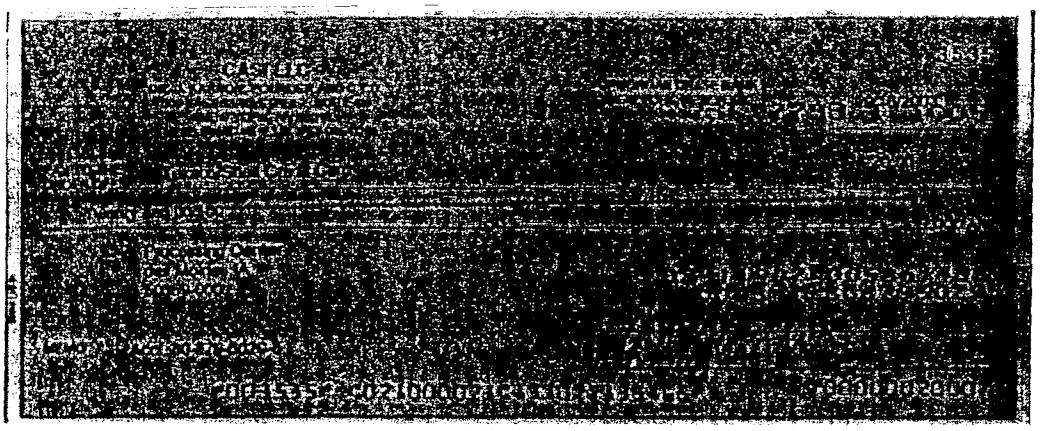


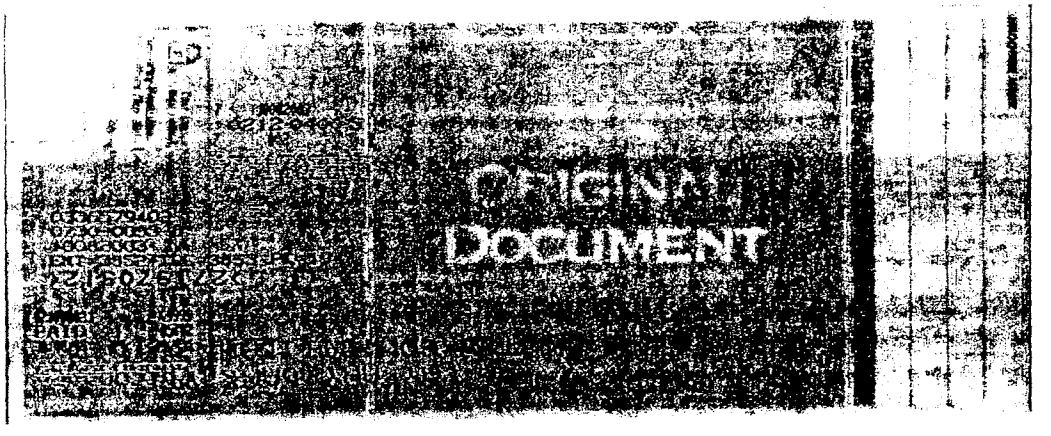


10/7/2003



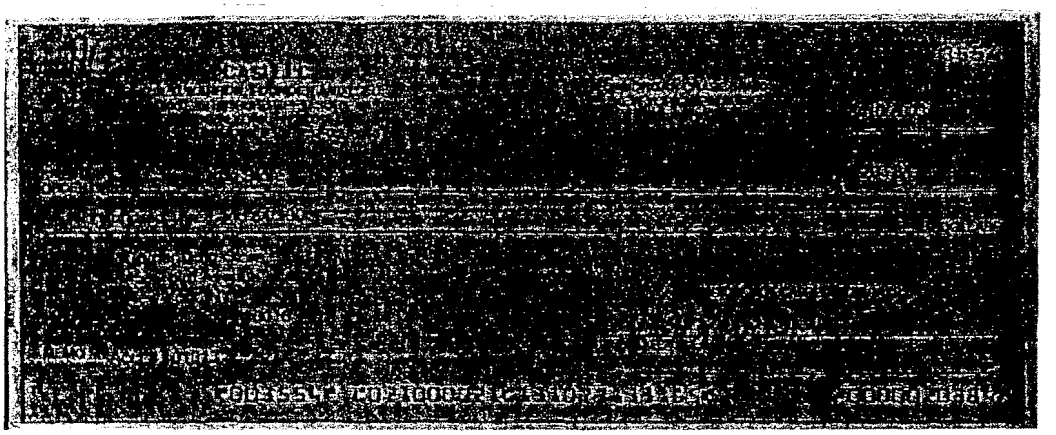
10/8/2003

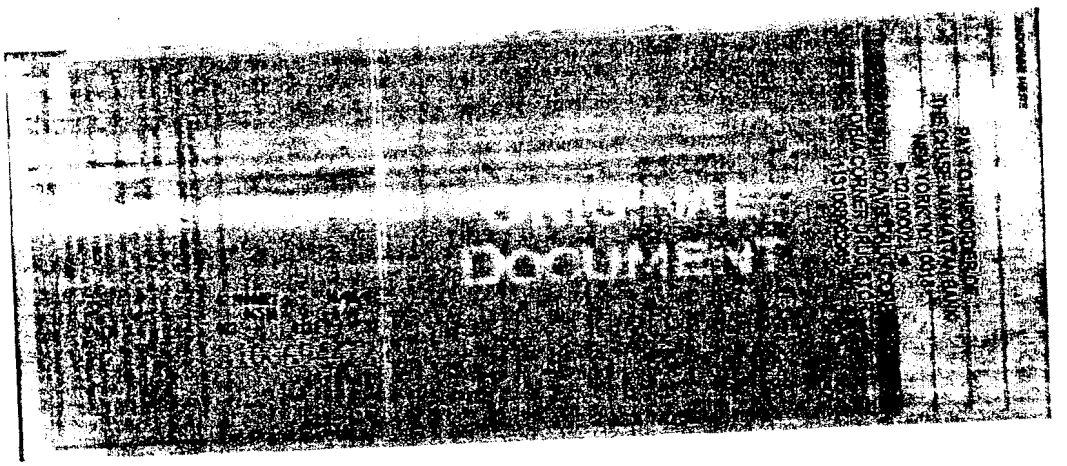




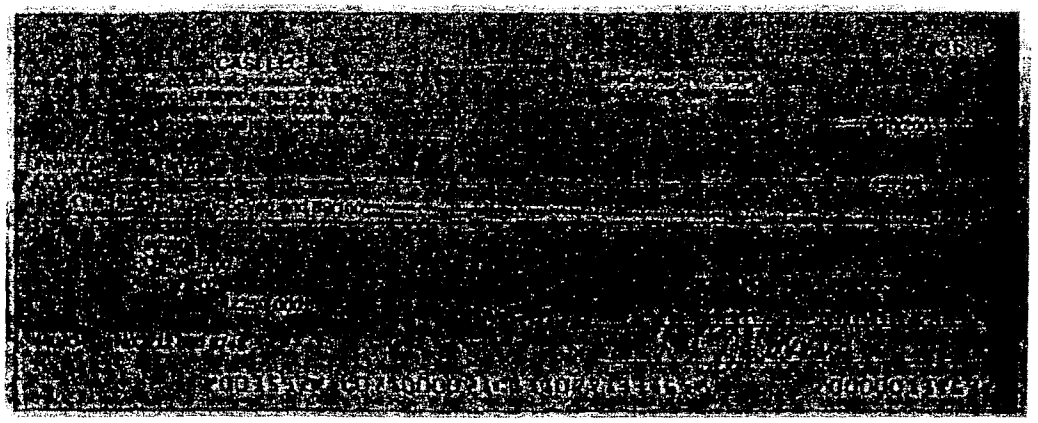
1

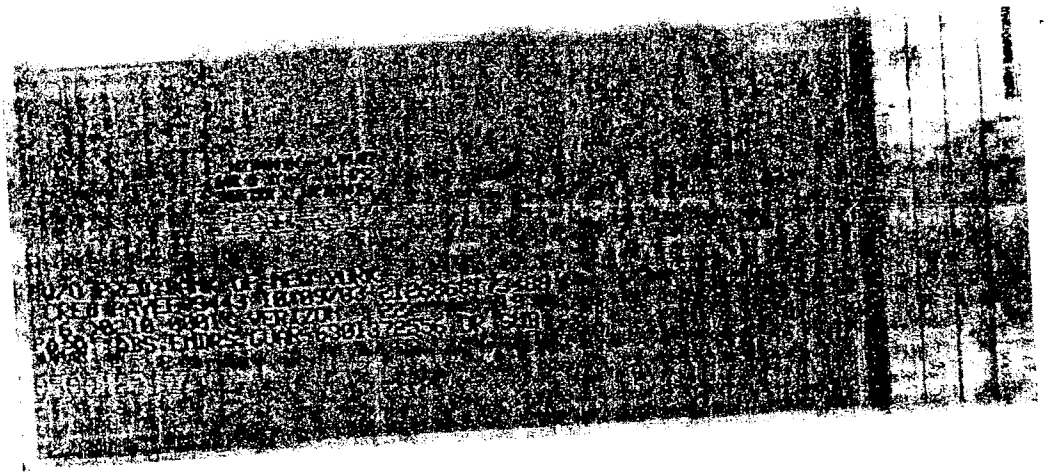
10/8/2003





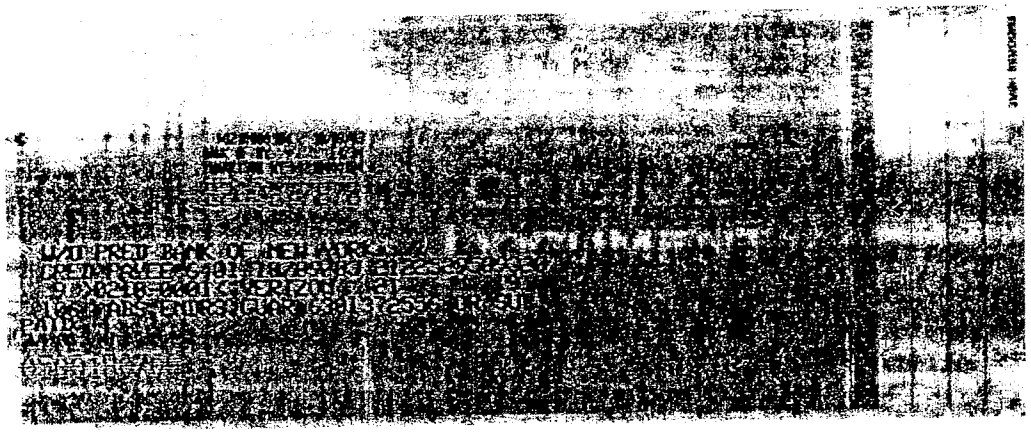
10/9/2003



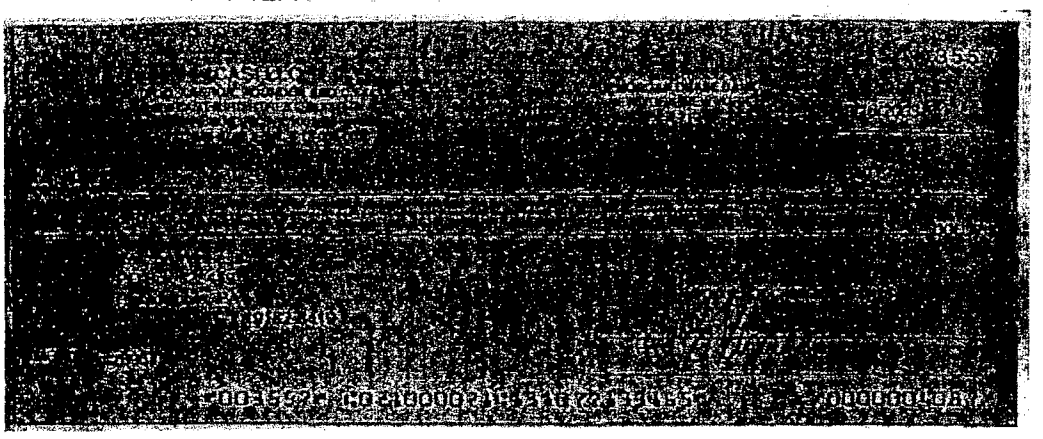


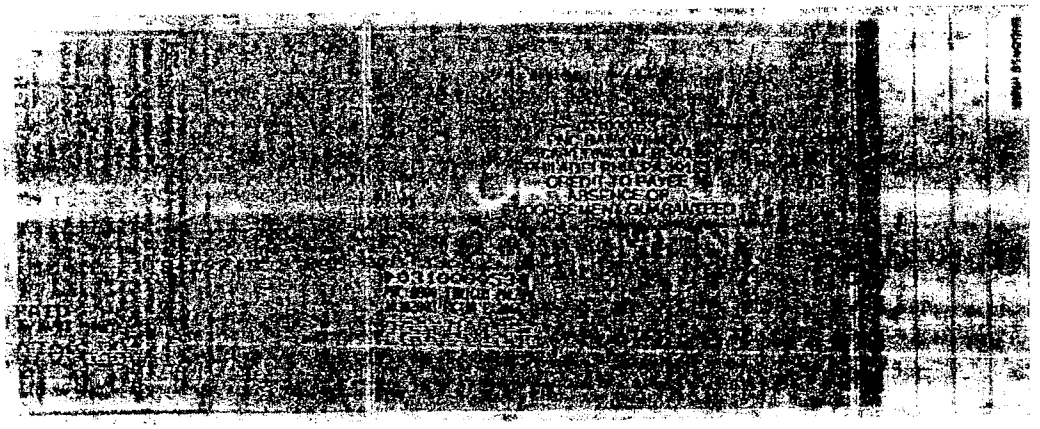
1

10/9/2003

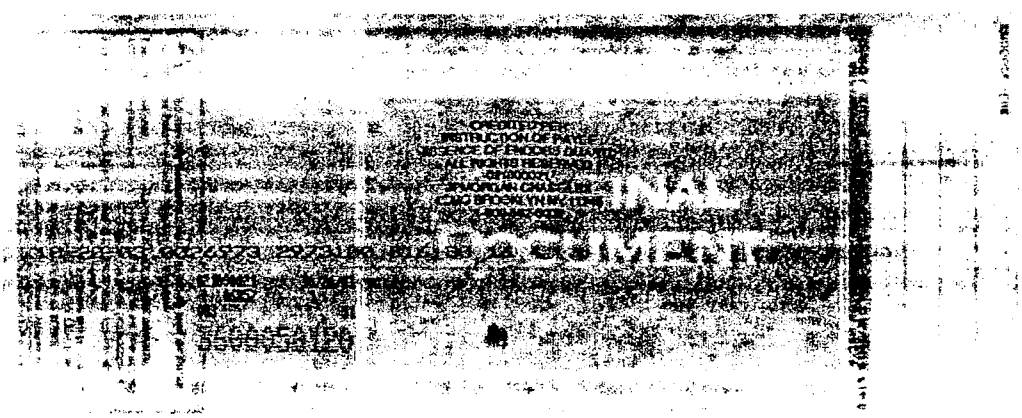


10/10/2023

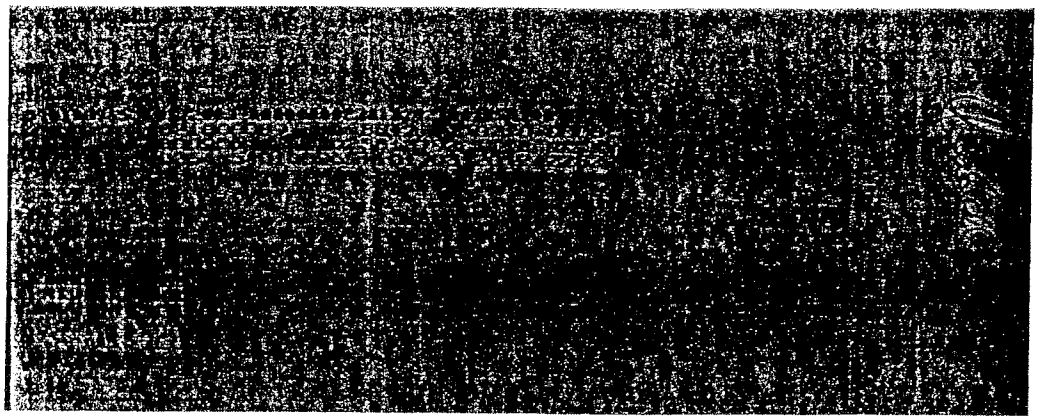




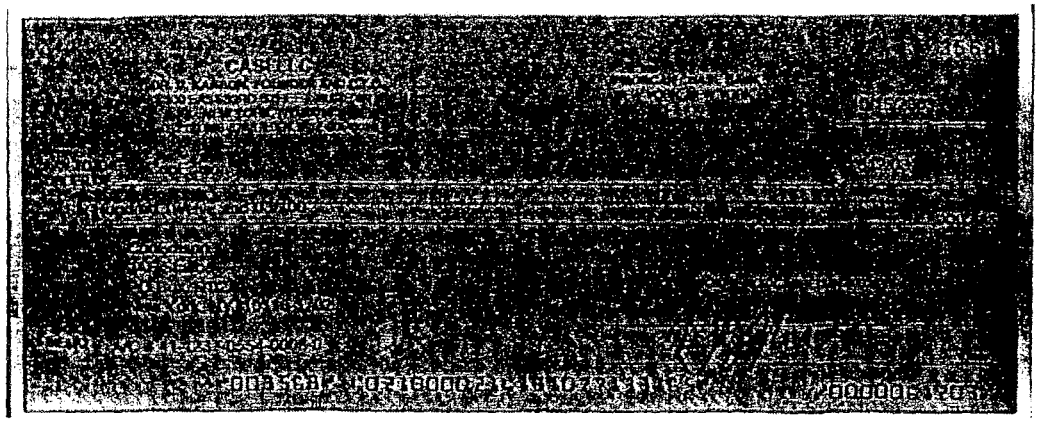
10/20/2023

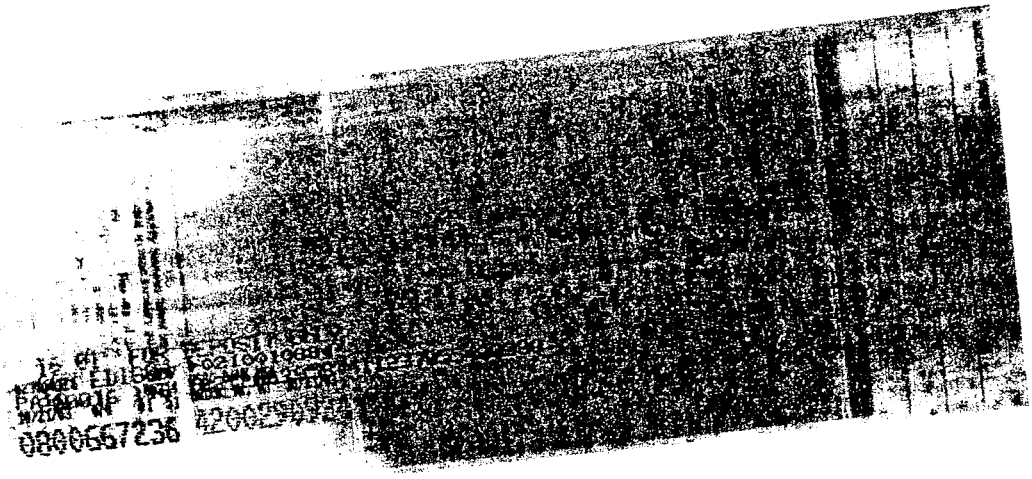


10/20/2003



10/21/3548





131-00131-B015-00131- -023-5-01-1AX - N -

COMPUTER AIDED SURGERY INC
DR DAN KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016-

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 8

IMPORTANT NOTICE

The replacement of the Certified Check product with the Official Check product originally scheduled for October has been postponed until later this year.

Important Information

Your combined Business Banking balances in September totaled $783.86.

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		444.09
Deposits and Credits	3	2,926.00
Withdrawals and Debits	2	780.29
Checks Paid	8	1,976.10
Ending Balance		**613.70**

Deposits and Credits

Date	Description	Amount
09/28	Deposit	900.00
10/11	Deposit	2,000.00
10/22	Deposit	26.00
Total		**2,926.00**

Withdrawals and Debits

Date	Description	Amount
10/01	Chase Sbfs Line Payment 100101 71092305018921	755.29
10/01	Analysis Fee For The Month Of September	25.00
Total		**780.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2938	10/15	329.37	2950	10/17	418.83	2953	10/17	300.00
2943*	10/15	136.61	2951	10/17	10.00	2954	10/17	100.00
2949*	10/04	441.79	2952	10/18	239.50			

Total (8 checks) **1,976.10**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/28	1,344.09	10/01	563.80	10/04	122.01

131-00131-B015-00131- -023-5-01-1AX - N - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

10/11	2,122.01	10/17	827.20	10/22	613.70
10/15	1,656.03	10/18	587.70		

Analysis Fee Explanation

An Analysis Fee of $ 25.00 was charged to your account on 10/01 based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65

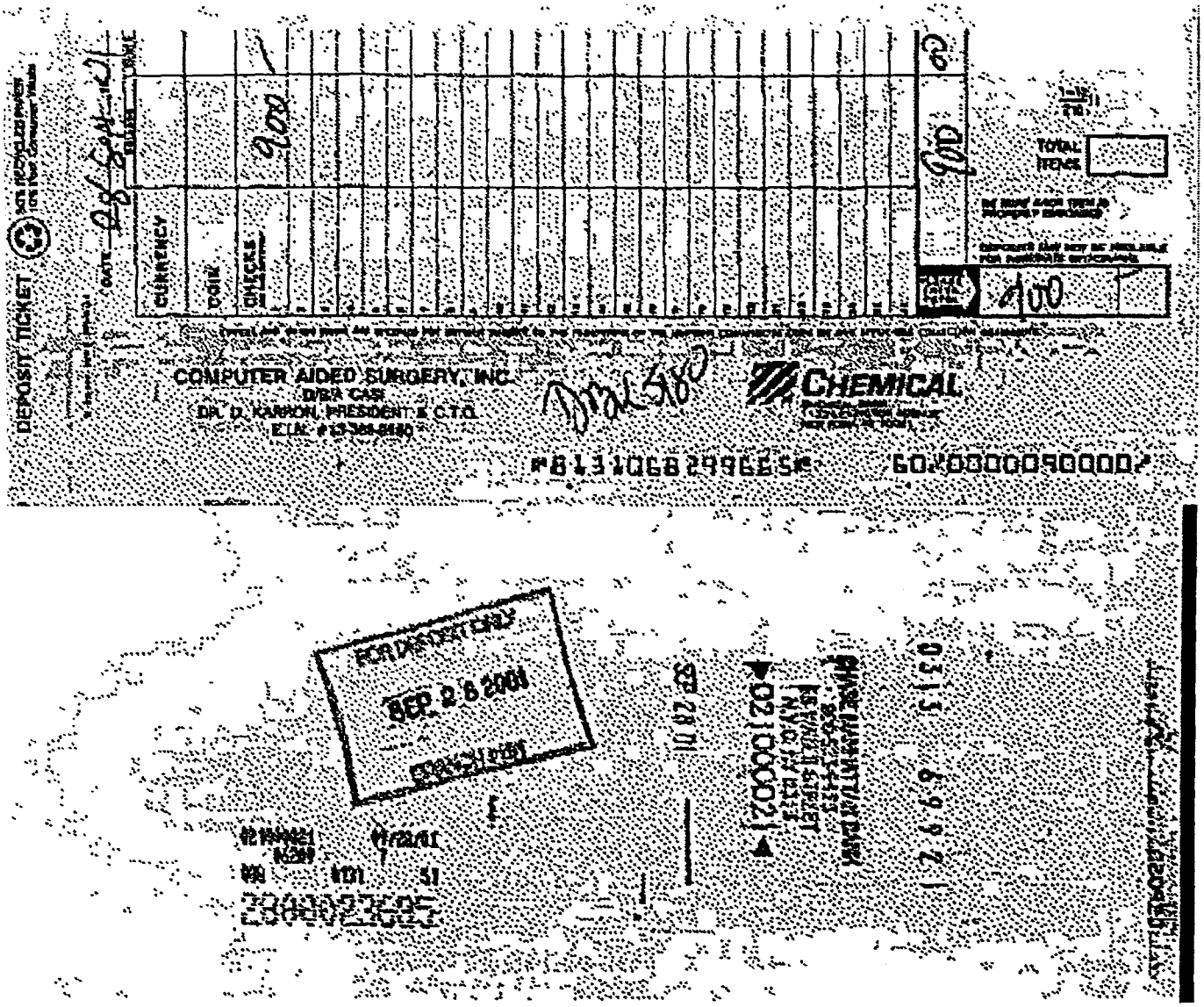
Itemized Services

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
ATM/Qui Dep Tkt	1	$ 0.20	0.20	Check Deposited	2	$ 0.20	0.40
Deposit Ticket	1	$ 0.20	0.20	Check Paid	16	$ 0.20	3.20

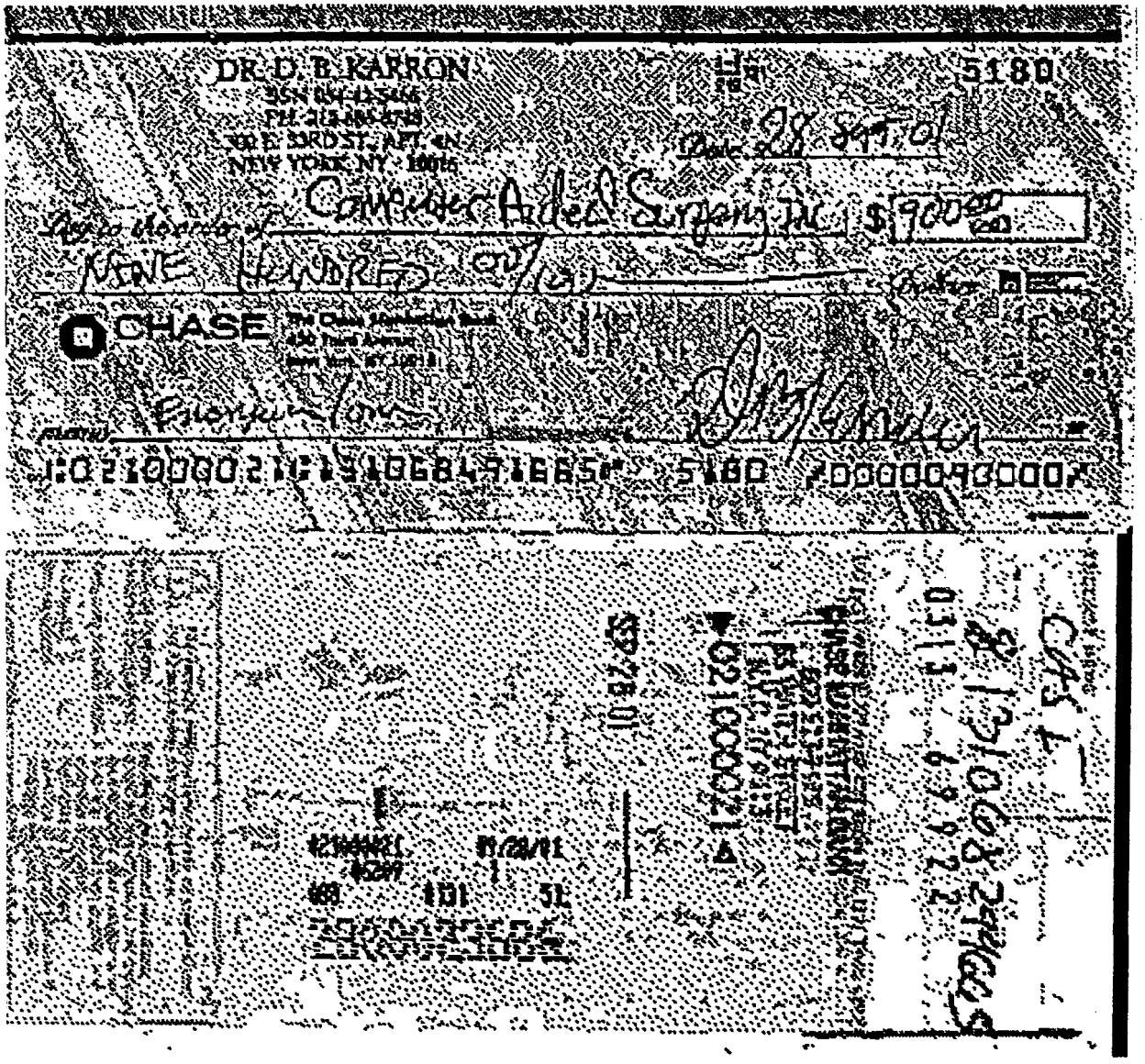
Total Itemized Service Charges	4.00
Monthly Maintenance Charge	21.00
Analysis Fee for September	**25.00**

With combined Business Banking balances of $ 5,000.00 or more, your Business Checking balances will receive an earnings credit used to reduce your analysis fee.

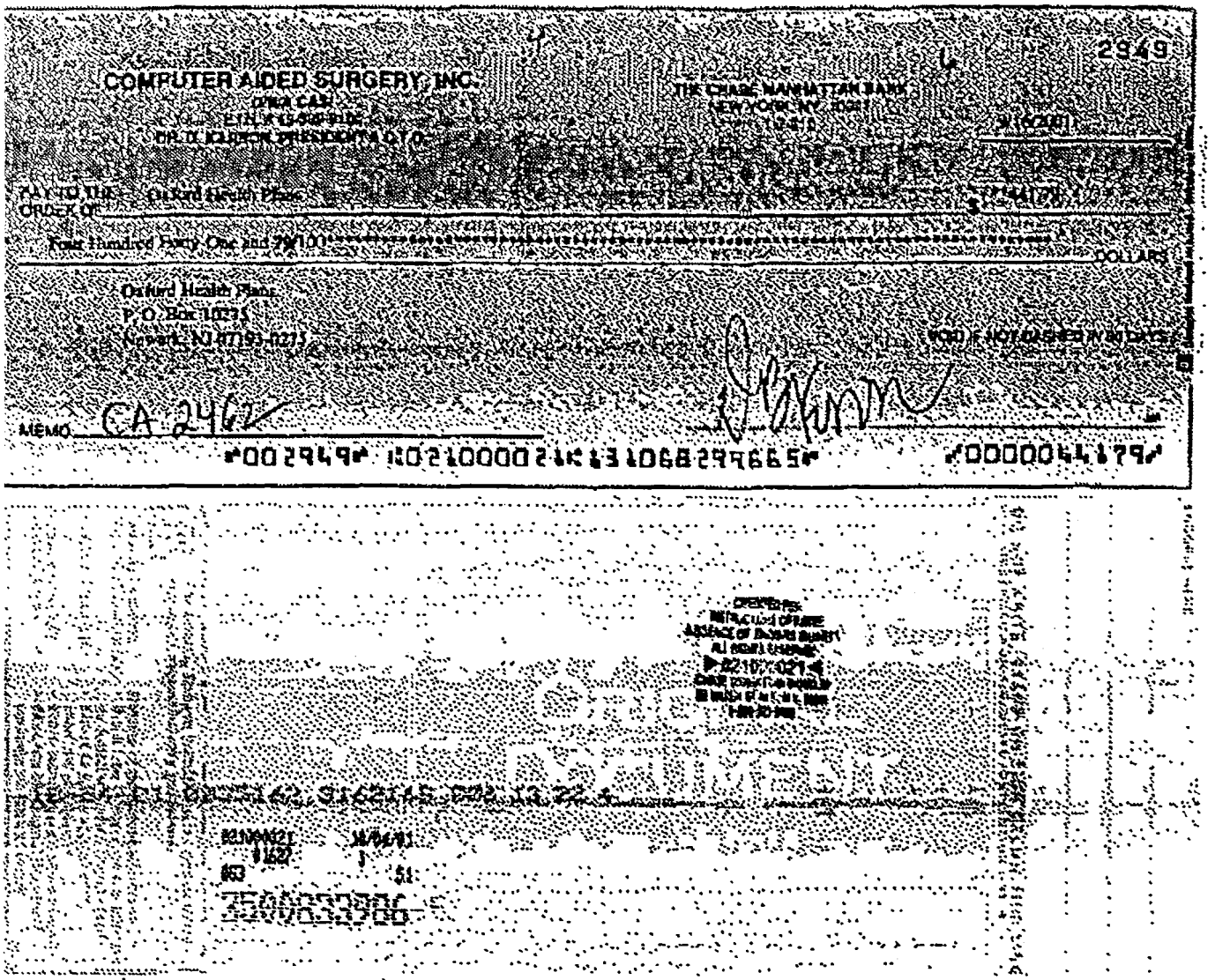
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028023685 Posting date 28-SEP-01



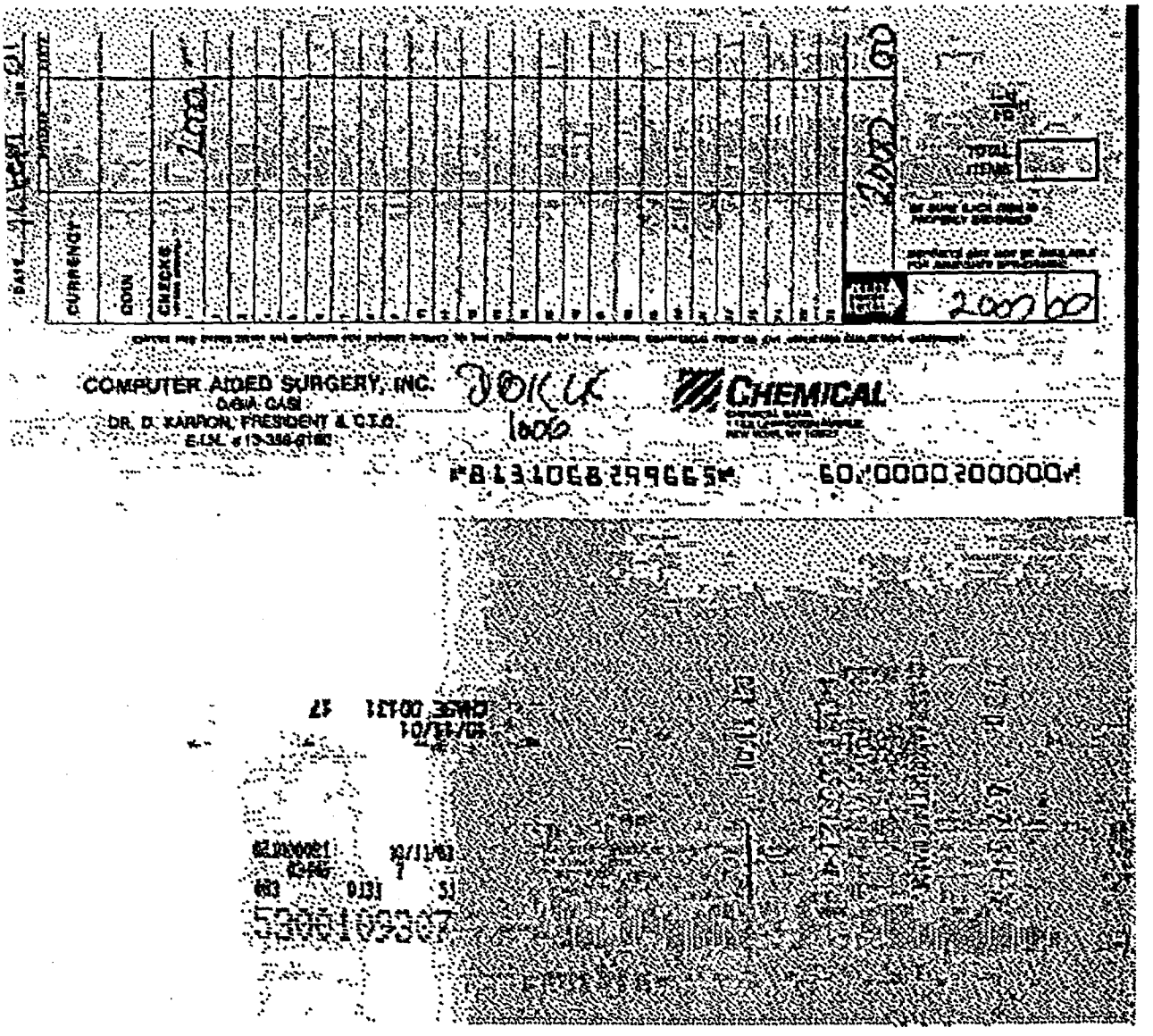
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028023686 Posting date 28-SEP-01



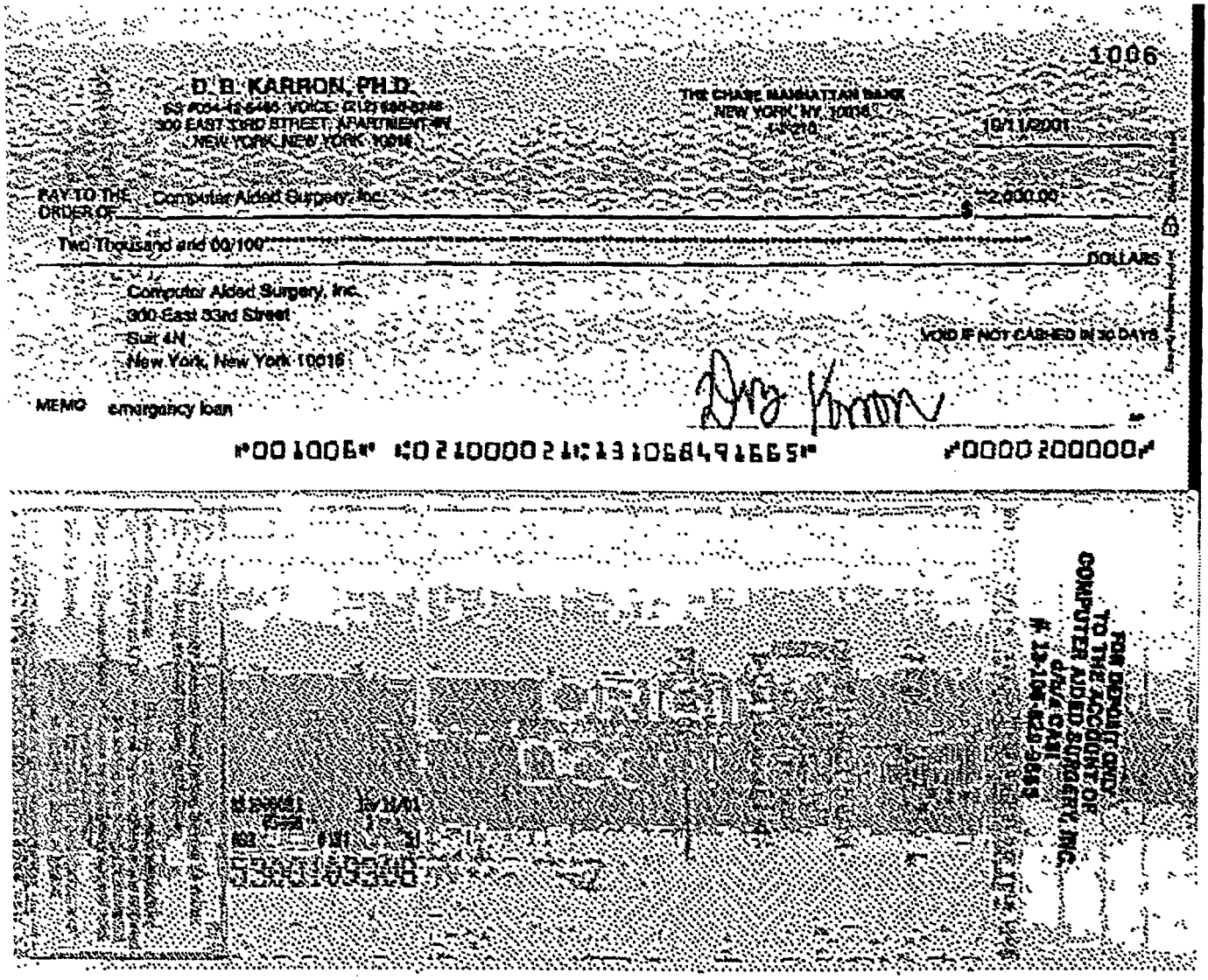
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0035833986 Posting date 04-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053109307 Posting date 11-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053109308 Posting date 11-OCT-01



1006

D. B. KARRON, PH.D.
300 EAST 53RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10036

10/1/2001

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ 2,000.00

Two Thousand and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 53rd Street
Suite 4N
New York, New York 10016

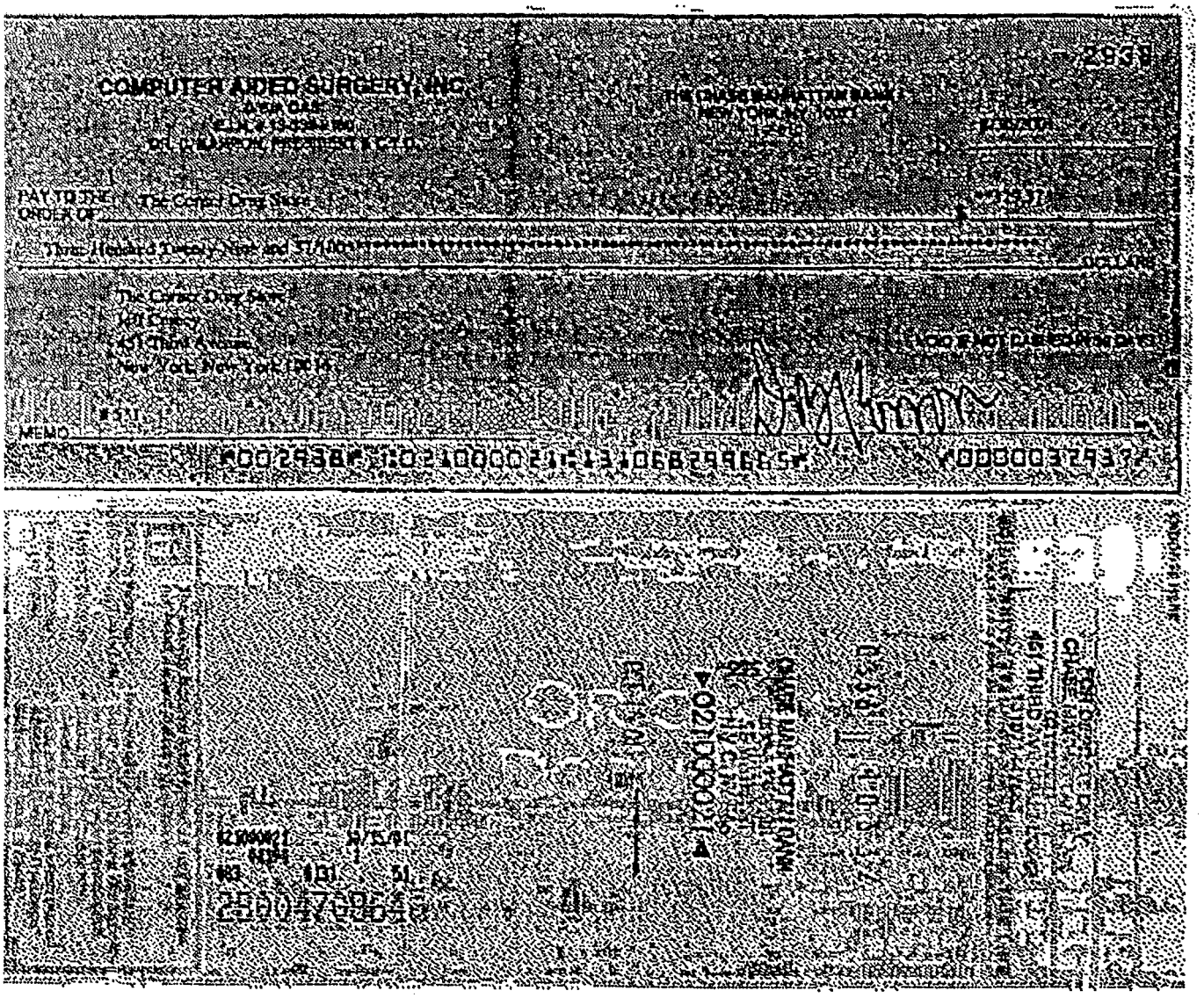
VOID IF NOT CASHED IN 30 DAYS

MEMO emergency loan

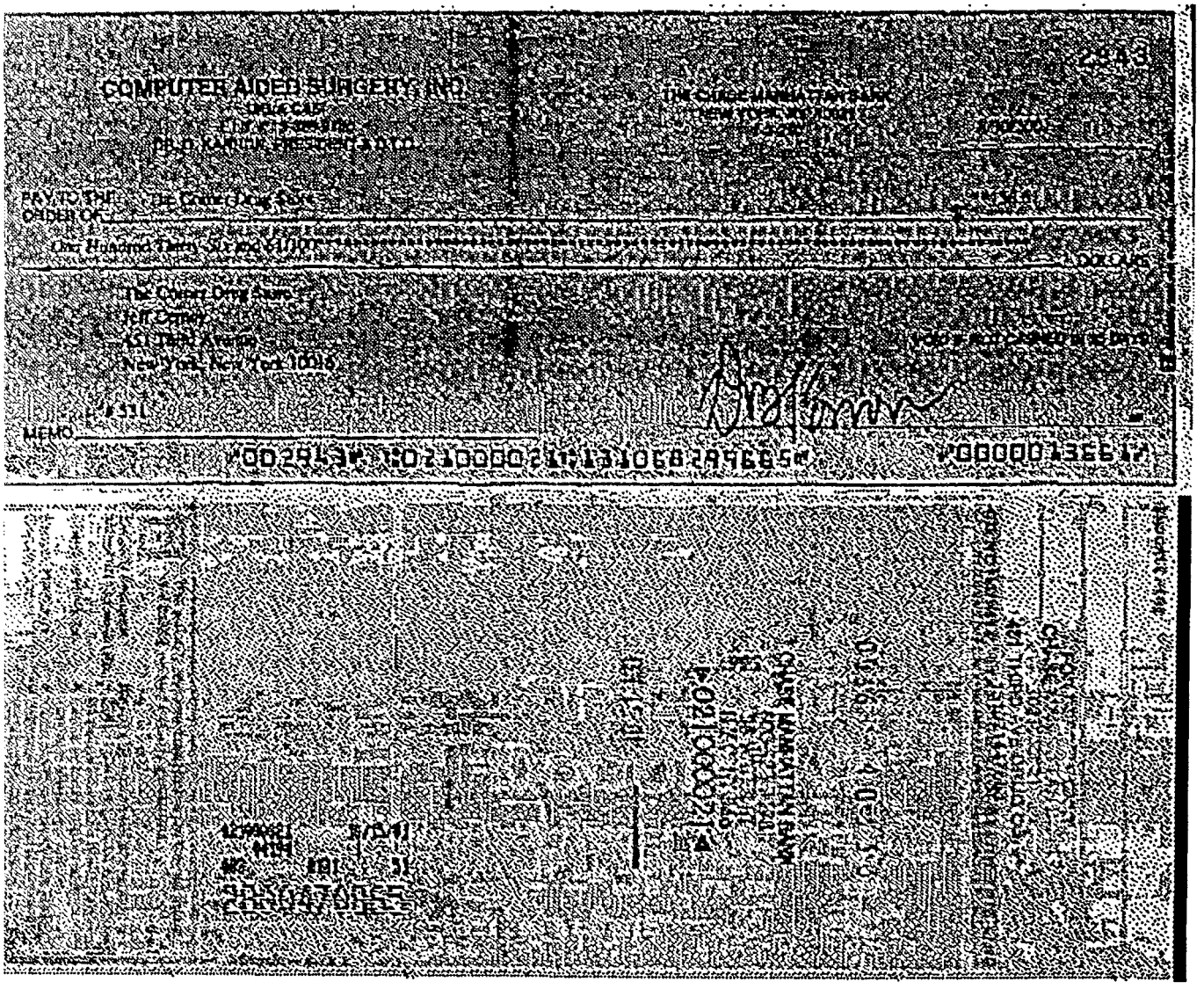
⑈001006⑈ ⑆021000021⑆13105849166 5⑈ ⑈0000200000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.

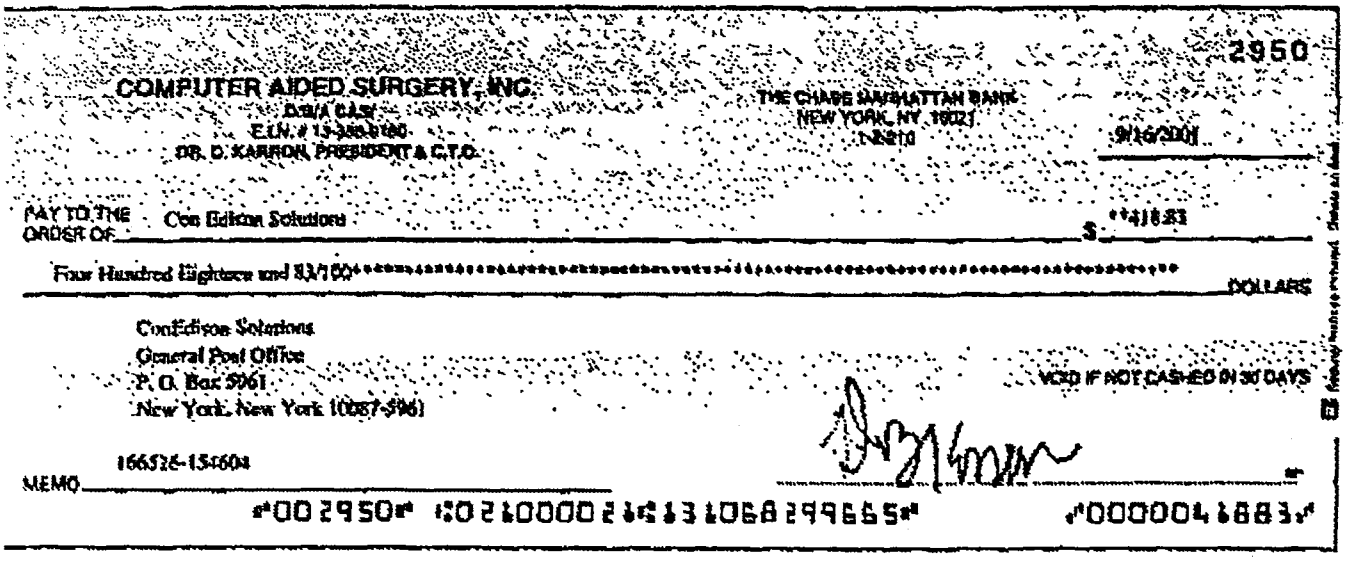
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028470864 Posting date 15-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028470865 Posting date 15-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0026733559 Posting date 17-OCT-01



COMPUTER AIDED SURGERY, INC.
D/B/A CAS
E.I.N. # 13-3[illegible]
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2210

2950

9/16/2001

PAY TO THE ORDER OF Con Edison Solutions $ **418.83

Four Hundred Eighteen and 83/100********** DOLLARS

Con Edison Solutions
General Post Office
P. O. Box 5961
New York, New York 10087-5961

VOID IF NOT CASHED IN 30 DAYS

MEMO 166526-154604

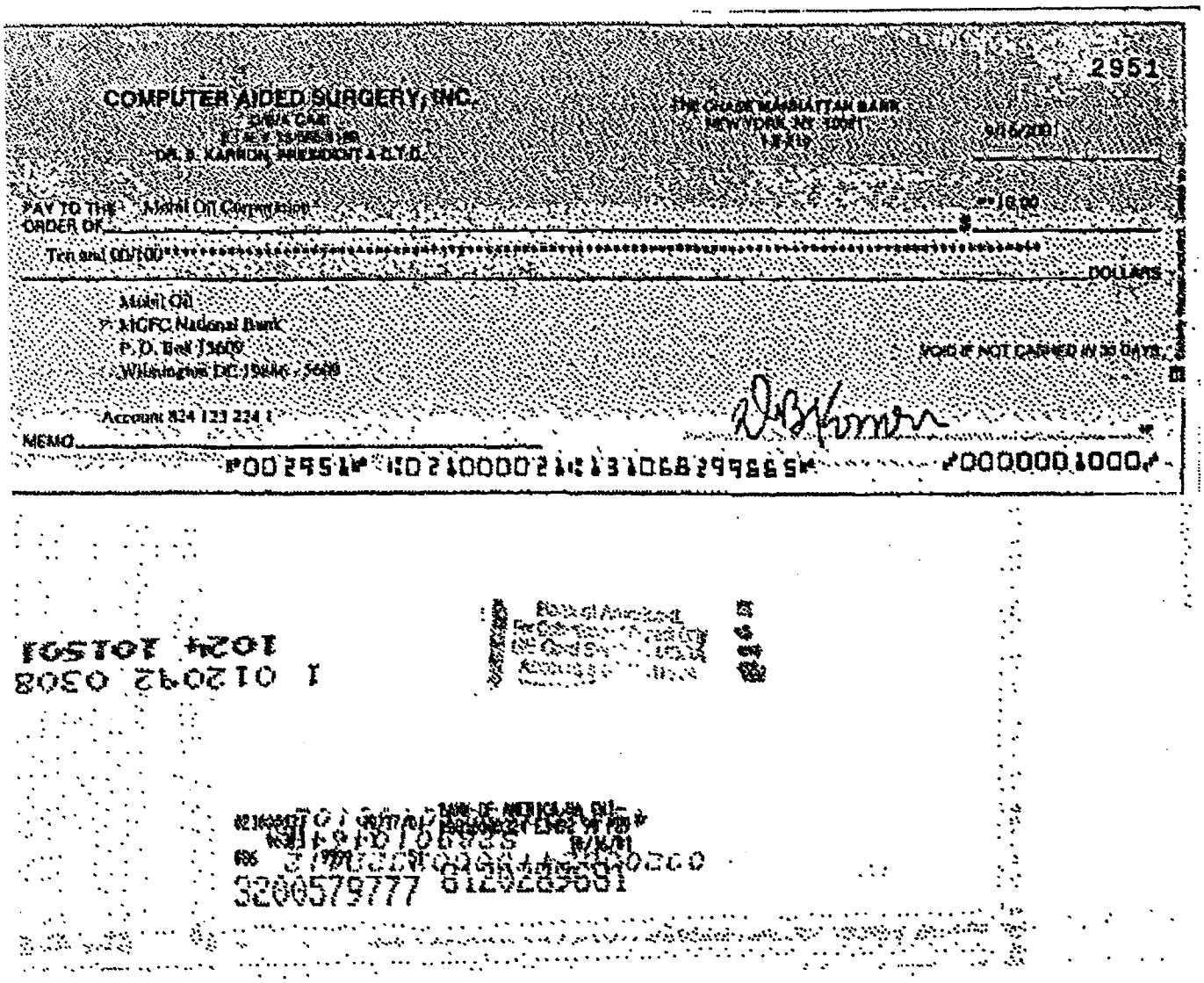
⑈002950⑈ ⑆021000021⑆ 831068299665⑈ ⑈000041883⑈

5961 0000166526 24579119 001050SDS001 101701

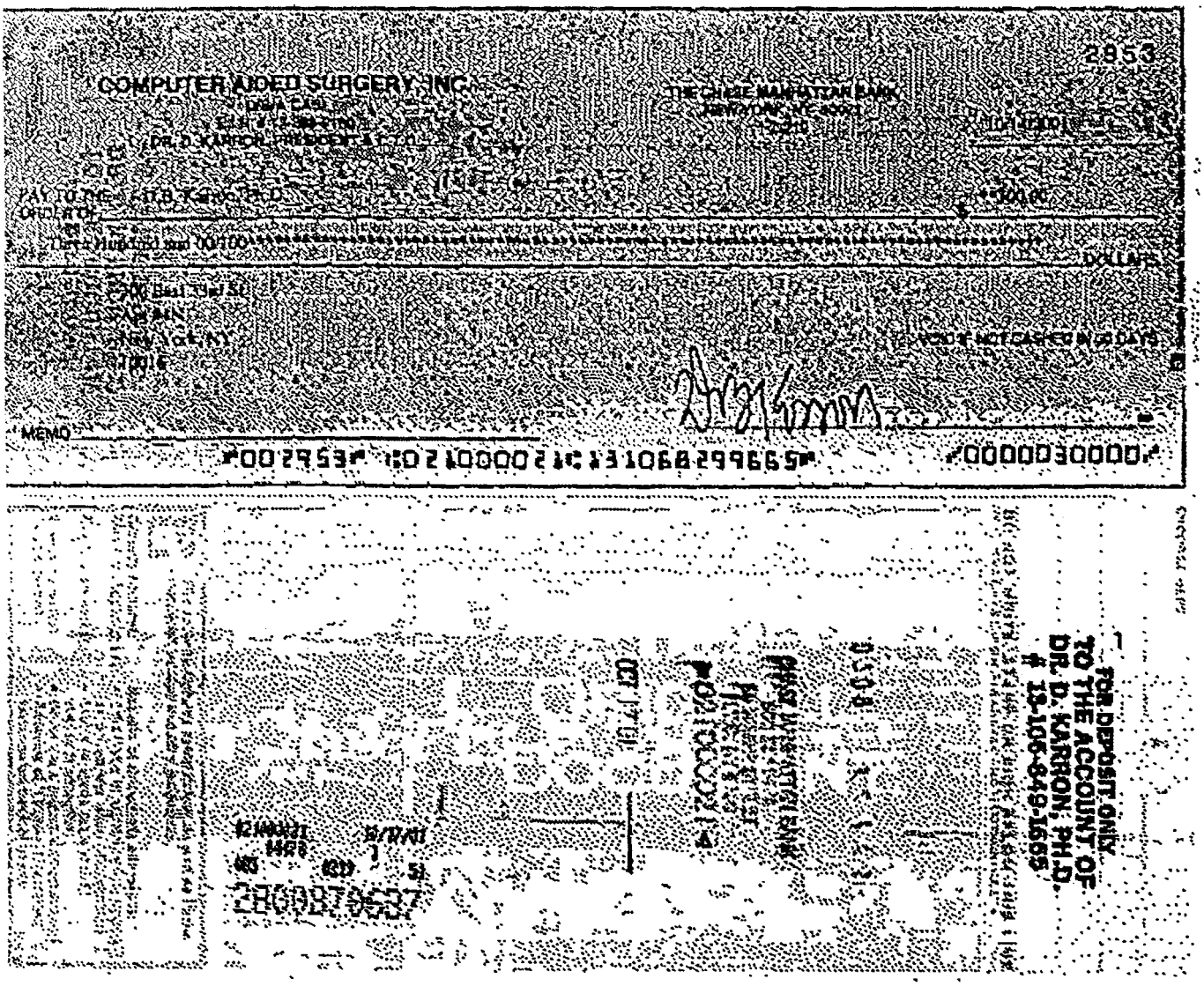
Credited Per Instructions of
Payee-Absence Of Endors
Guard-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBX
55 Water st., N.Y., N.Y. 10041
1 800-523-8498

[illegible] 9/17/01
[illegible] 51
26973559

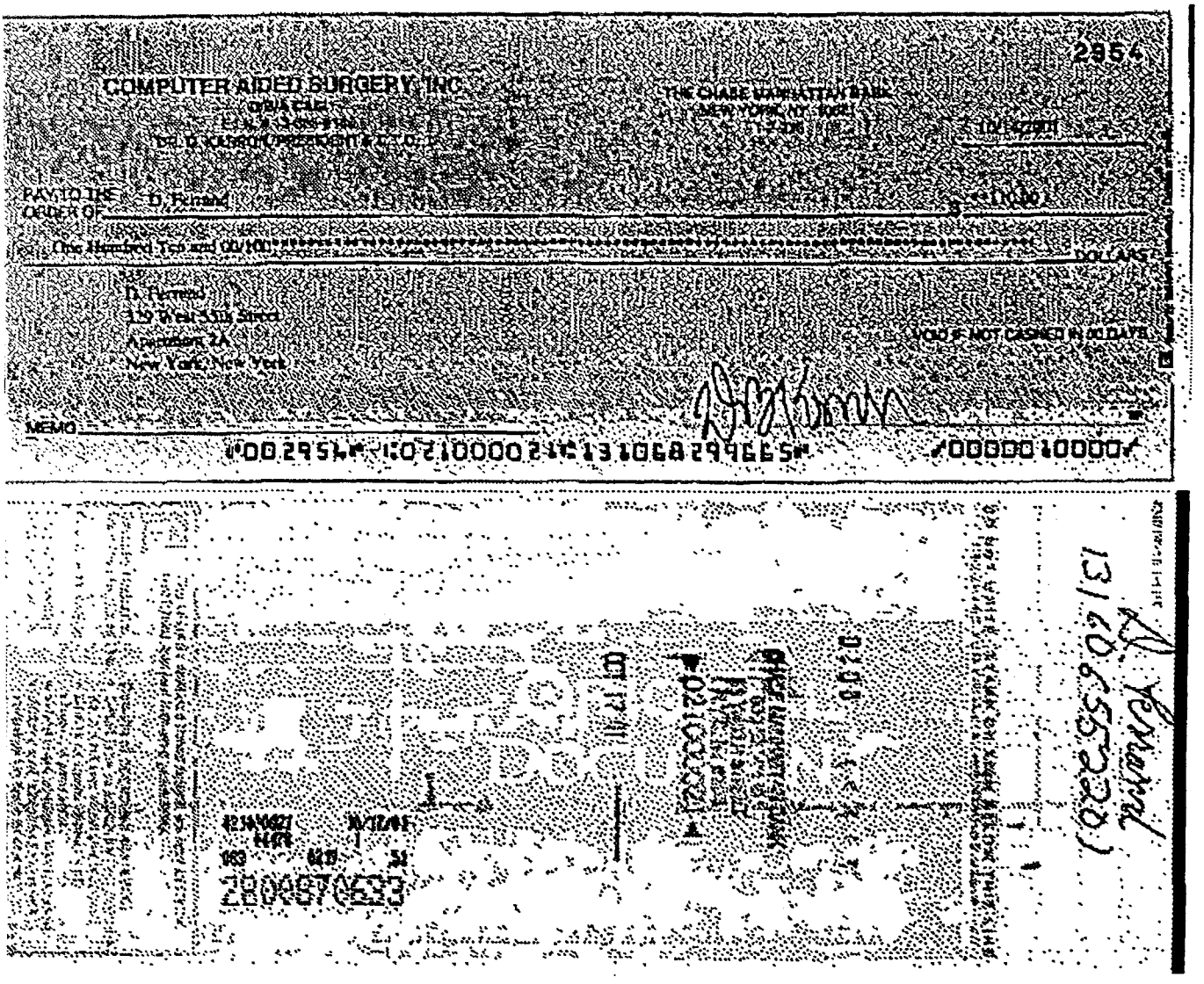
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0032579777 Posting date 17-OCT-01



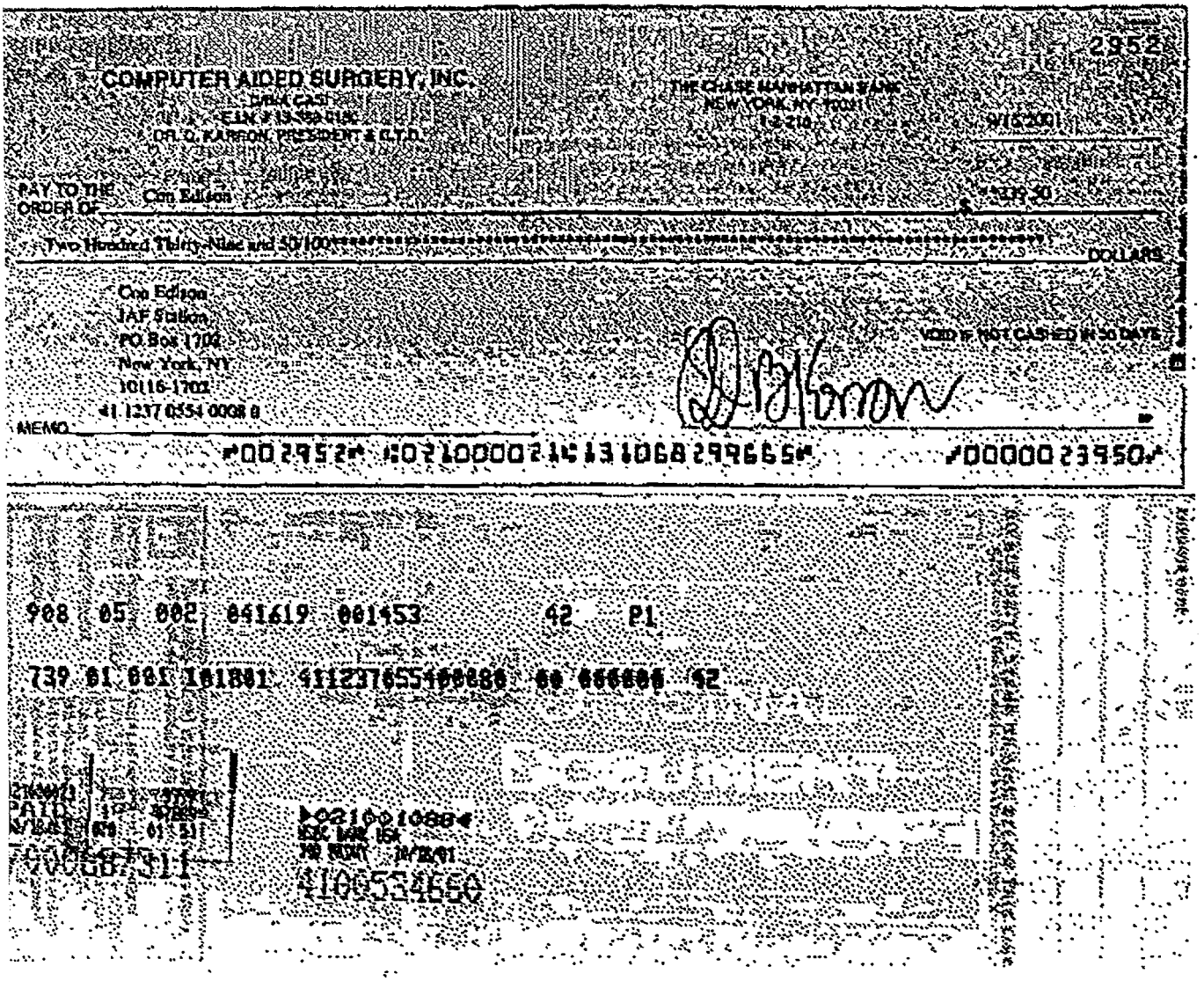
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028870637 Posting date 17-OCT-01



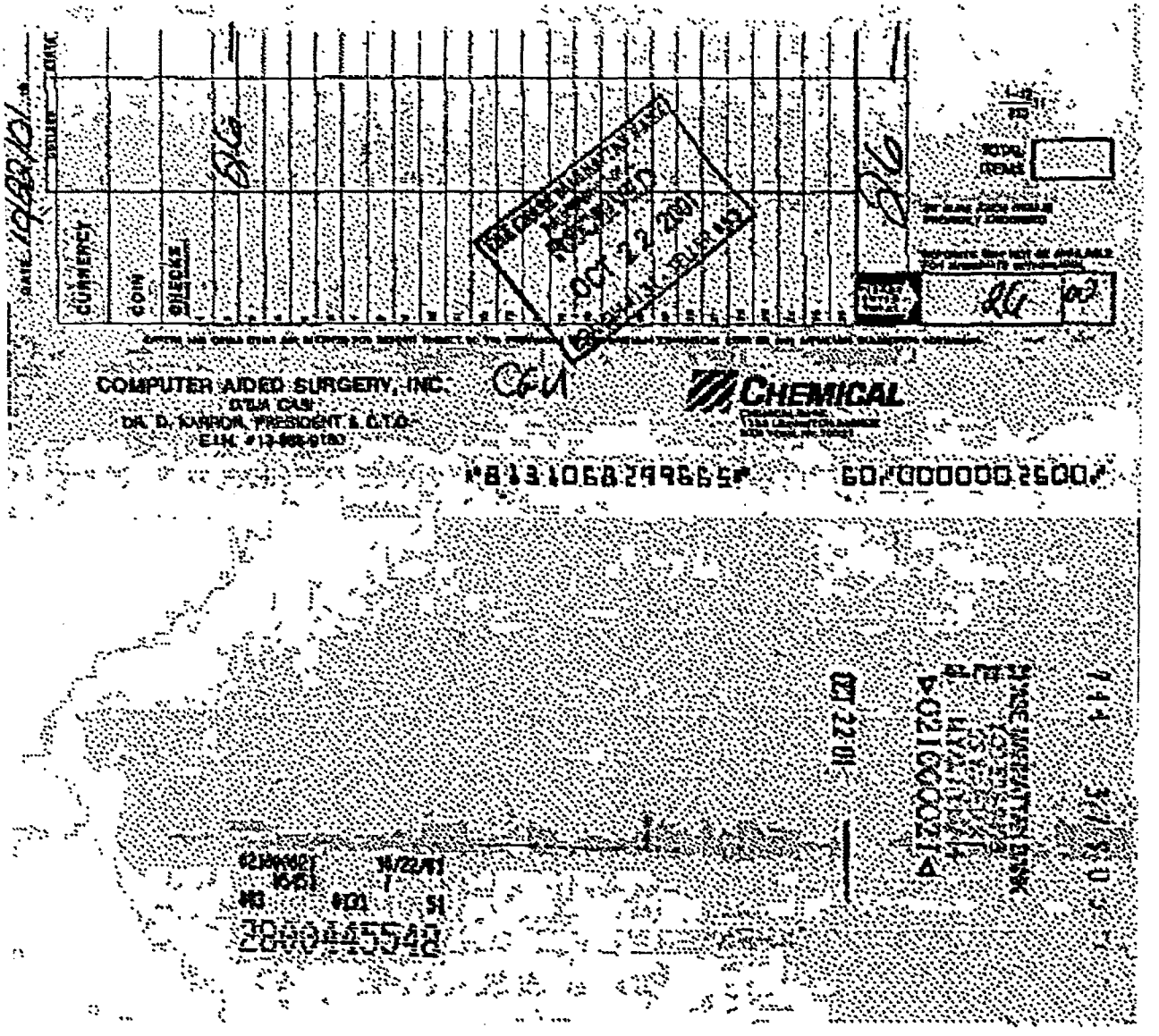
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028870633 Posting date 17-OCT-01



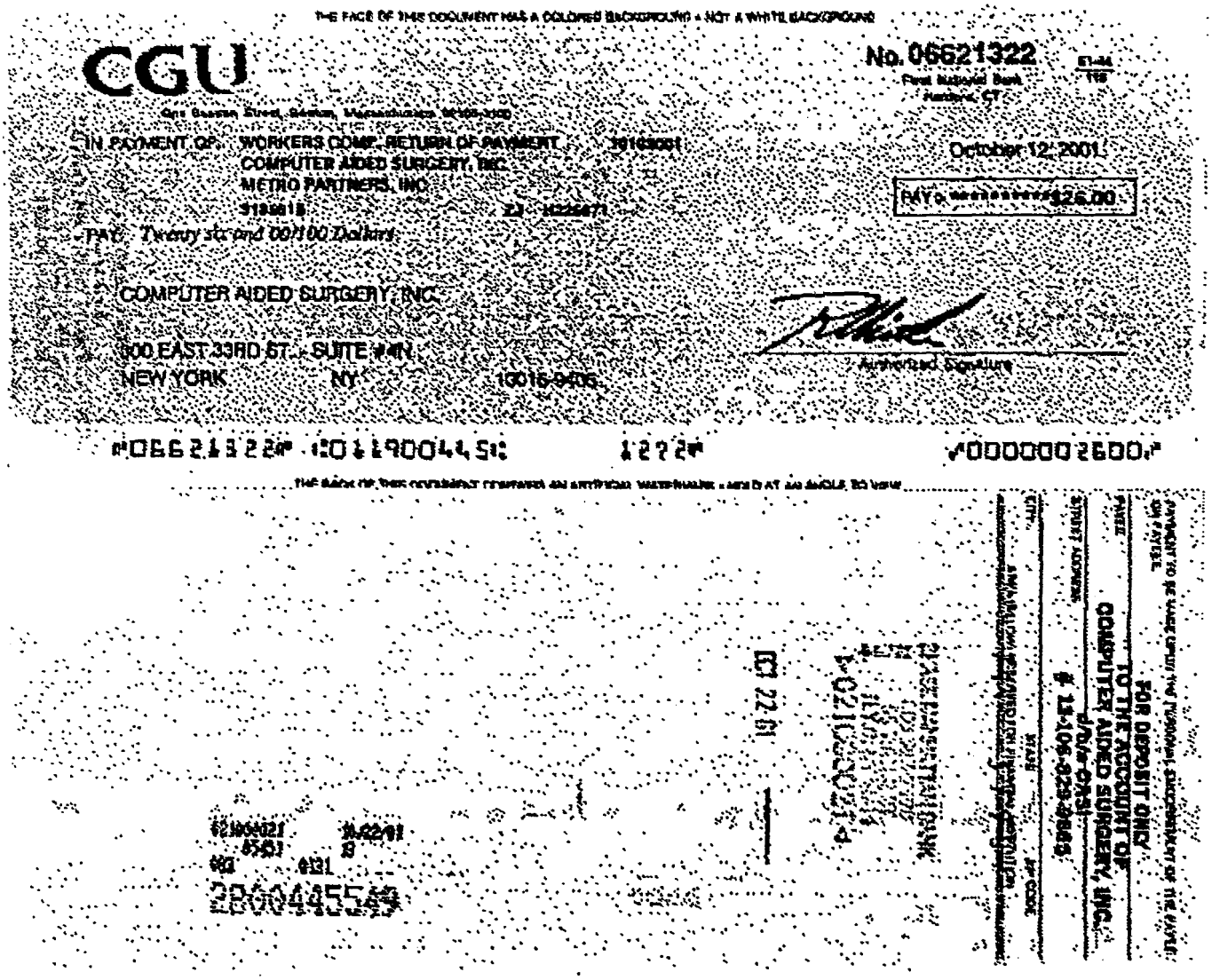
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0070687311 Posting date 18-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028445548 Posting date 22-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028445549 Posting date 22-OCT-01



THE FACE OF THIS DOCUMENT HAS A COLORED BACKGROUND - NOT A WHITE BACKGROUND

CGU

No. 06621322

IN PAYMENT OF: WORKERS COMP. RETURN OF PAYMENT
COMPUTER AIDED SURGERY, INC.
METRO PARTNERS, INC.

October 12, 2001

PAY: $26.00

PAY: Twenty six and 00/100 Dollars

COMPUTER AIDED SURGERY, INC.
900 EAST 33RD ST., SUITE #4N
NEW YORK NY 10016-8405

Authorized Signature

⑈06621322⑈ ⑆011900445⑆ 12224 ⑈000002600⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
11-106-826865

10/22/01

2200445549

November 24 - December 21, 2001

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 47

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	11,342.87	75,000.00	83,708.31	2,634.56
Business Checking 131-0758735-65	100.00	60,000.00	32,009.35	28,090.65
Total	**11,442.87**	**135,000.00**	**115,717.66**	**30,725.21**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in November totaled $19,560.76.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		11,342.87
Deposits and Credits	3	75,000.00
Withdrawals and Debits	1	1,007.16
Checks Paid	37	82,701.15
Ending Balance		**2,634.56**

Deposits and Credits

Date	Description	Amount
12/04	Deposit	5,000.00
12/05	Nist Treas 310 Misc Pay 120501 133889180130600	60,000.00
12/11	Deposit	10,000.00
Total		**75,000.00**

Withdrawals and Debits

Date	Description	Amount
12/06	American Express Elec Remit 120601 011205010954833	1,007.16
Total		**1,007.16**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3017	11/26	17.52	3068	12/03	44.18	3089	12/12	170.00
3048*	11/26	43.03	3069	11/27	100.00	3090	12/12	314.51
3054*	11/27	69.18	3070	12/03	35.49	3091	12/20	1,000.00
3055	11/26	100.00	3071	12/03	1,325.70	3092	12/17	508.08
3056	11/29	390.00	3072	12/04	1,636.06	3093	12/11	2,000.00
3058*	11/27	1,553.39	3073	12/11	36.67	3094	12/11	2,000.00
3059	11/27	480.00	3074	12/07	3,526.00	3096*	12/13	17.52
3060	11/30	1,000.00	3075	12/13	172.13	3097	12/17	261.57
3062*	12/05	11.94	3076	12/10	109.92	3100*	12/14	2,000.00
3063	11/30	540.00	3081*	12/14	31.38	3102*	12/20	100.00
3065*	12/04	500.00	3086*	12/07	997.26	3103	12/21	500.00
3066	11/28	55.85	3087	12/14	53.77			
3067	12/05	1,000.00	3088	12/07	60,000.00			

Total (37 checks) **82,701.15**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/26	11,182.32	12/04	8,452.47	12/12	7,279.01
11/27	8,979.75	12/05	67,440.53	12/13	7,089.36
11/28	8,923.90	12/06	66,433.37	12/14	5,004.21
11/29	8,533.90	12/07	1,910.11	12/17	4,234.56
11/30	6,993.90	12/10	1,800.19	12/20	3,134.56
12/03	5,588.53	12/11	7,763.52	12/21	2,634.56

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 11/01 - 11/30. Below is a summary of your activity in the following account(s):
131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y.- Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

131-0758735-65

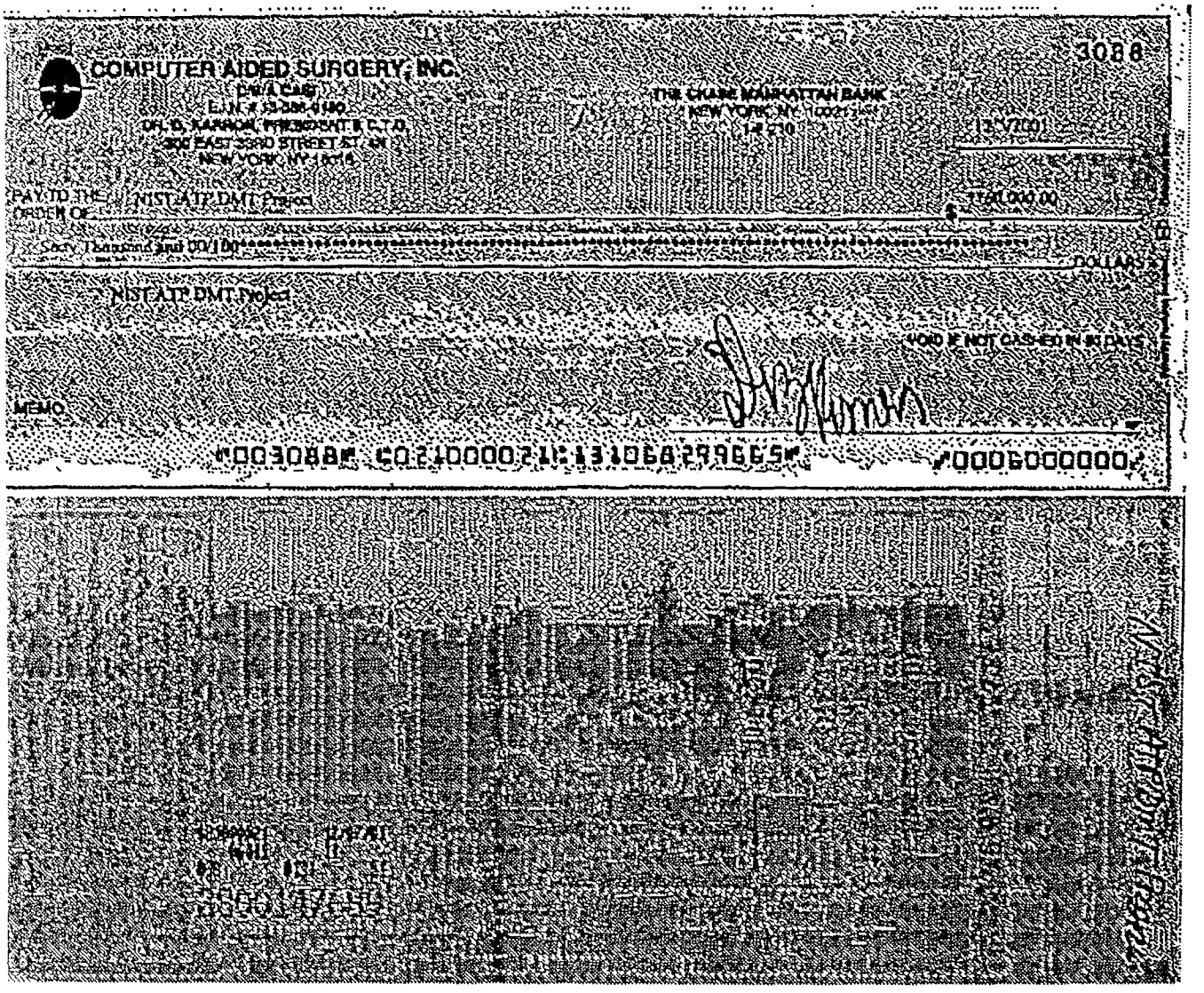
Because your combined Business Banking balances exceeded $ 5,000.00 for the period 11/01 - 11/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Bulk Cash Dep	1	$ 0.30	0.30	Month Maint Fee	1	$ 5.00	5.00
Deposit Ticket	1	$ 0.20	0.20	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							17.90
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**27.90**

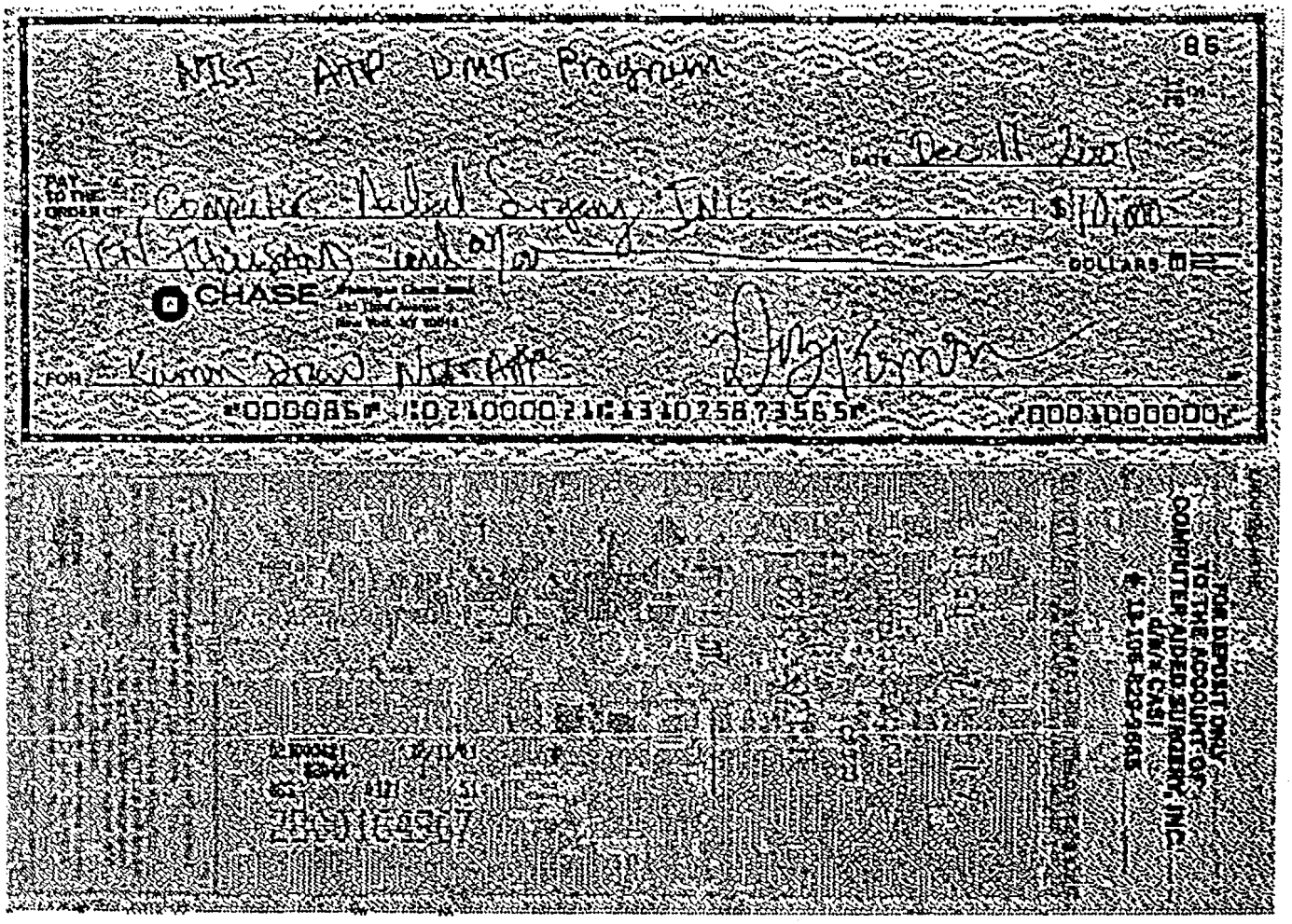
With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028147689 Posting date 07-DEC-01



Deposit from Kraft # 131-0687996-05-

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028164967 Posting date 11-DEC-01



131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		100.00
Deposits and Credits	1	60,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	32,009.35
Ending Balance		**28,090.65**

Deposits and Credits

Date	Description	Amount
12/07	Deposit	60,000.00
Total		**60,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
86	12/11	10,000.00	91	12/17	8,066.00	10000*	12/14	1.00
88*	12/14	8,332.33	92	12/17	3,227.00	10002*	12/21	623.00
89	12/17	50.00	93	12/17	1,338.00			
90	12/21	32.80	96*	12/21	339.22			

Total (10 checks) **32,009.35**

** indicates gap in check sequence*

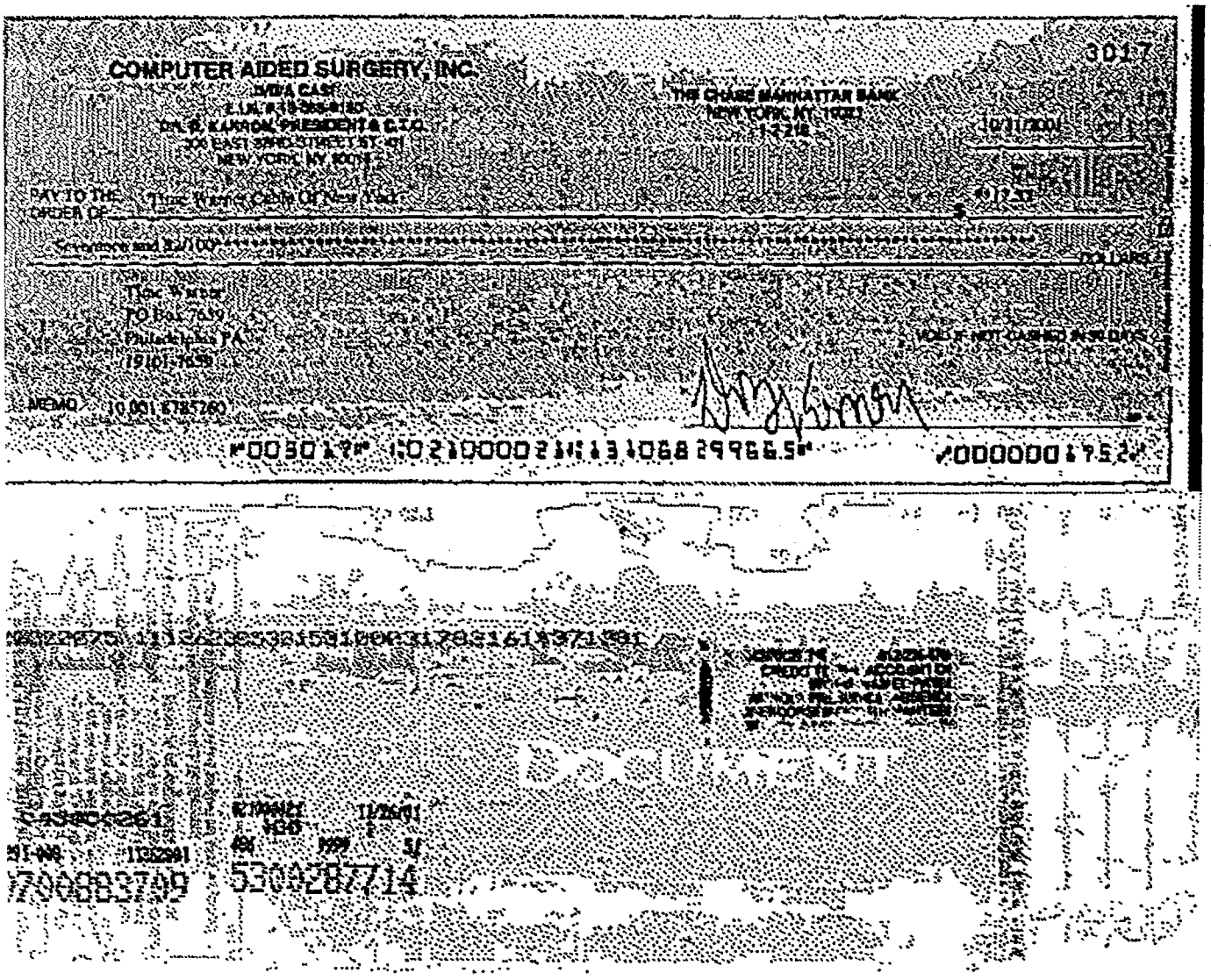
Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/07	60,100.00	12/14	41,766.67	12/21	28,090.65
12/11	50,100.00	12/17	29,085.67		

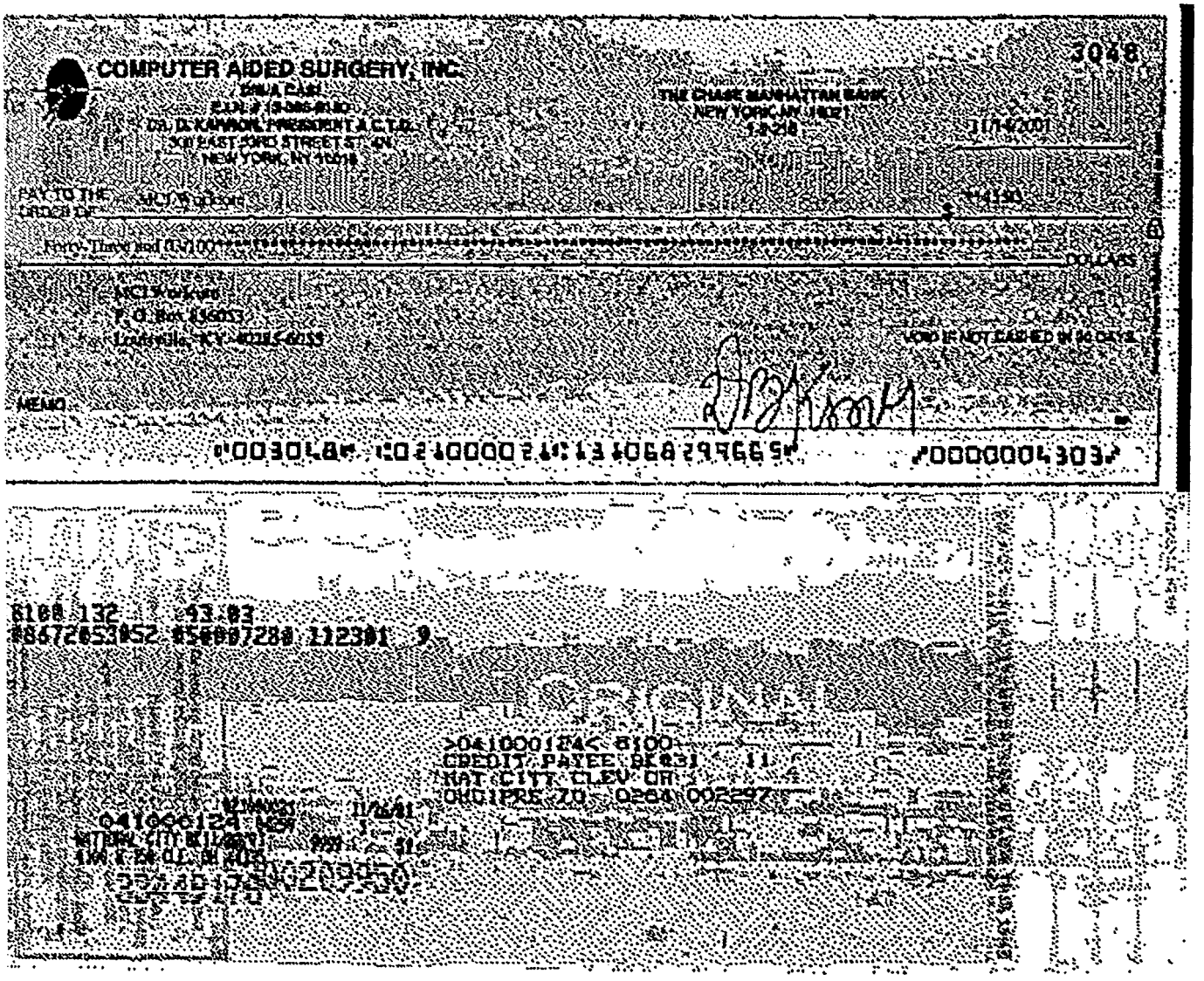
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

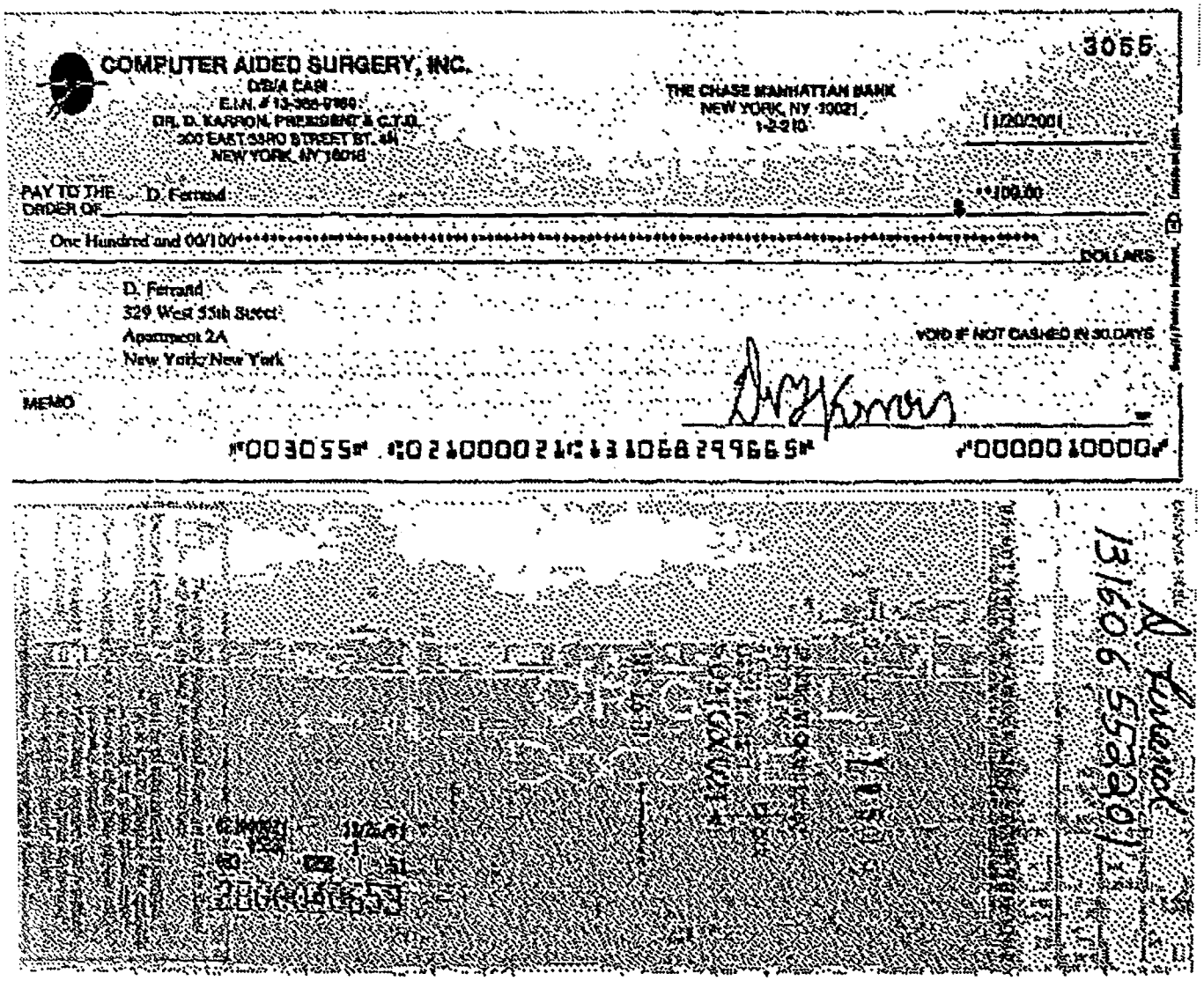
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053287714 Posting date 26-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053209950 Posting date 26-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028040653 Posting date 26-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-368-0760
DR. D. KARRON, PRESIDENT & C.T.O.
200 EAST 33RD STREET ST. 4H
NEW YORK, NY 10016

3055

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2210

11/20/2001

PAY TO THE ORDER OF D. Ferrand $ **100.00

One Hundred and 00/100********** DOLLARS

D. Ferrand
329 West 55th Street
Apartment 2A
New York, New York

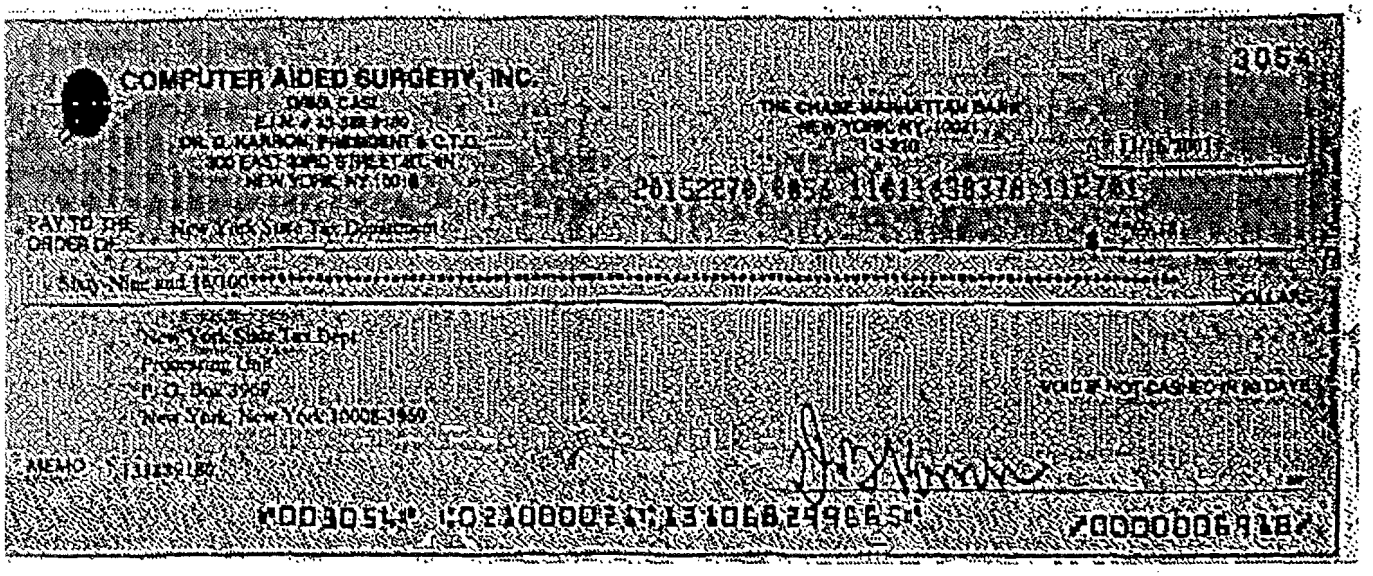
VOID IF NOT CASHED IN 30 DAYS

MEMO

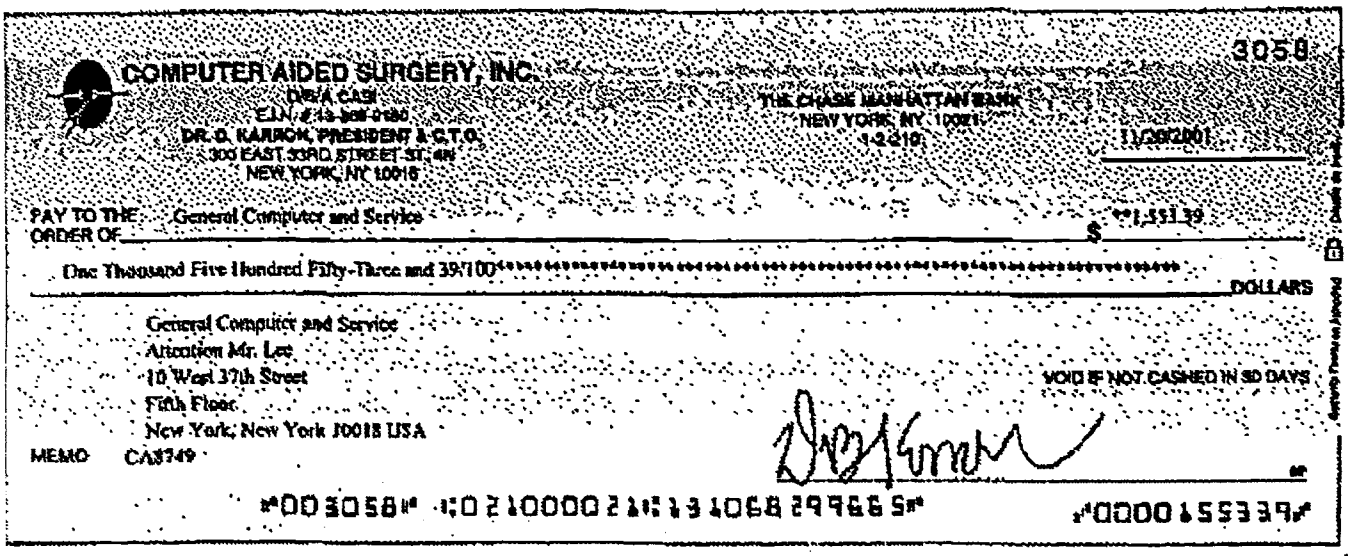
⑈003055⑈ ⑆021000021⑆ 13106829966 5⑈ ⑈00000 10000⑈

11/20/01 D. Ferrand 13106 82996

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030320552 Posting date 27-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040096565 Posting date 27-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CAS
E.I.N. # 13-3[illegible]
DR. O. KARAKA, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

3058

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2210

11/26/2001

PAY TO THE ORDER OF General Computer and Service $ **1,553.39

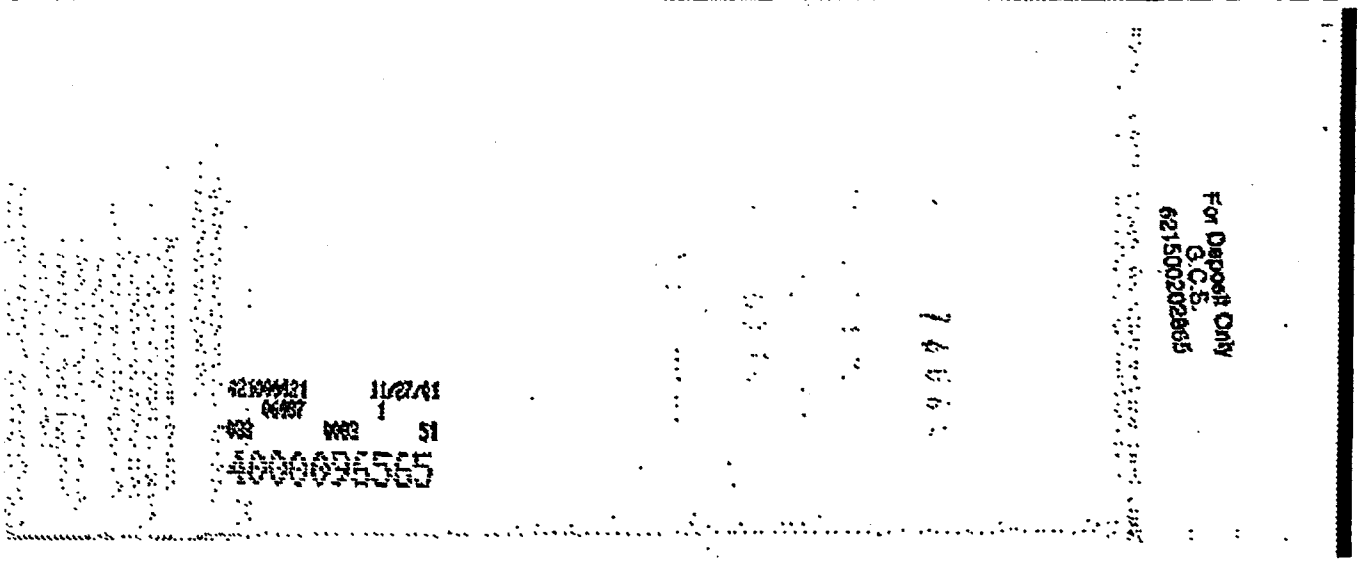
One Thousand Five Hundred Fifty-Three and 39/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

VOID IF NOT CASHED IN 90 DAYS

MEMO CA3749

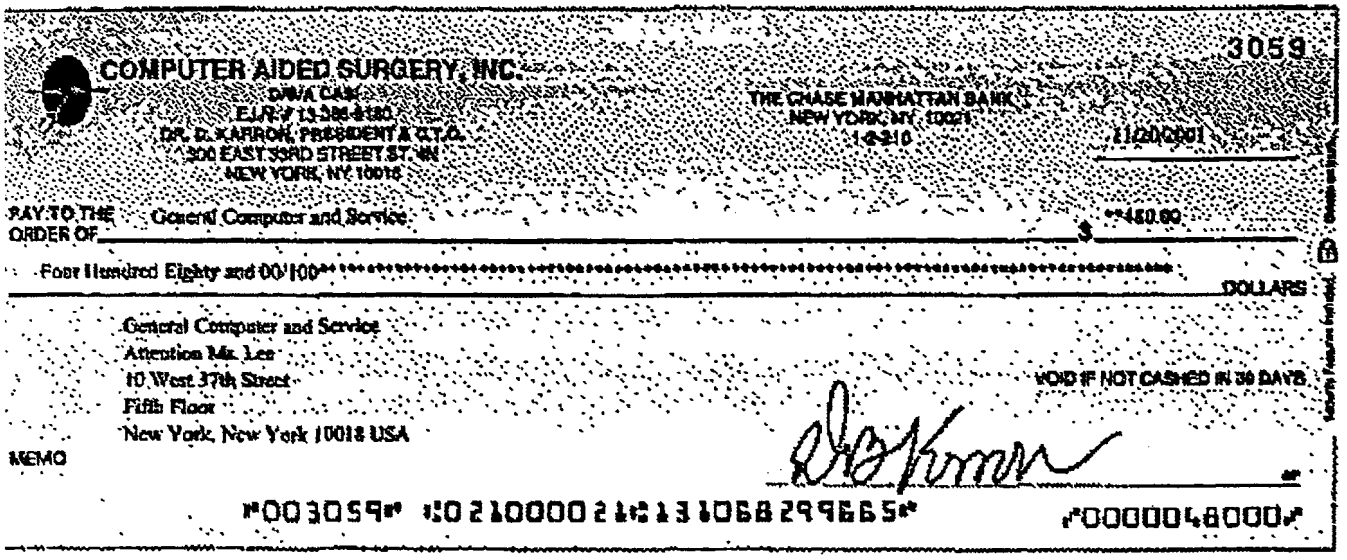
⑈003058⑈ ⑆021000021⑆ 13 4068 29966 5⑈ ⑈0000155339⑈



For Deposit Only
G.C.S.
621502029865

⑆021000021⑆ 11/27/01
04457 1
003 0002 51
4000096565

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040096566 Posting date 27-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N.# 13-3864180
DR. D. KAFRON, PRESIDENT & C.T.O.
200 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

3059

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-0-210

11/20/2001

PAY TO THE ORDER OF General Computer and Service $ **460.00

Four Hundred Eighty and 00/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

VOID IF NOT CASHED IN 30 DAYS.

MEMO

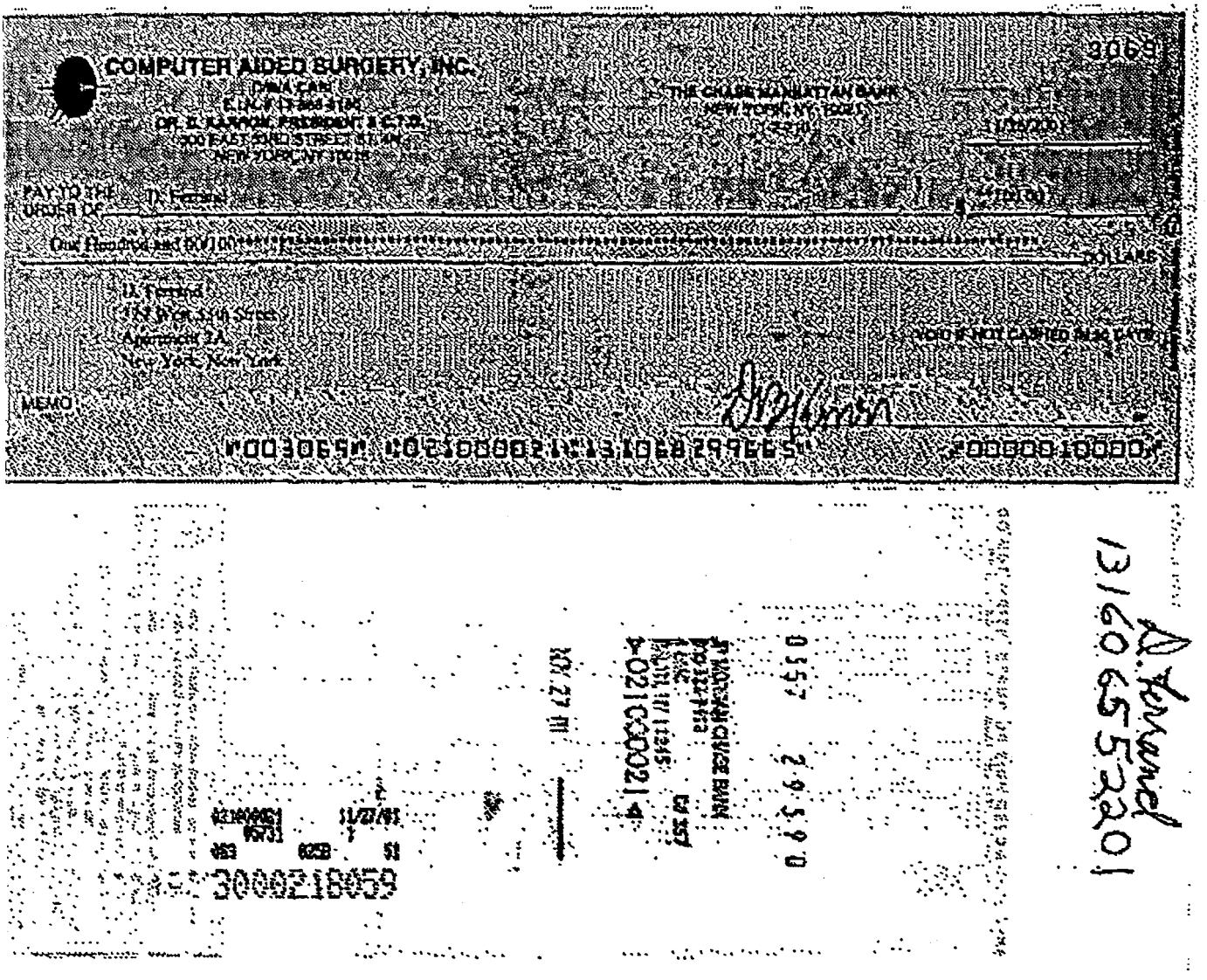
⑈003059⑈ ⑆021000218⑆ 13068299665⑈ ⑈000046000⑈

For Deposit Only
G.C.S.
021502028665

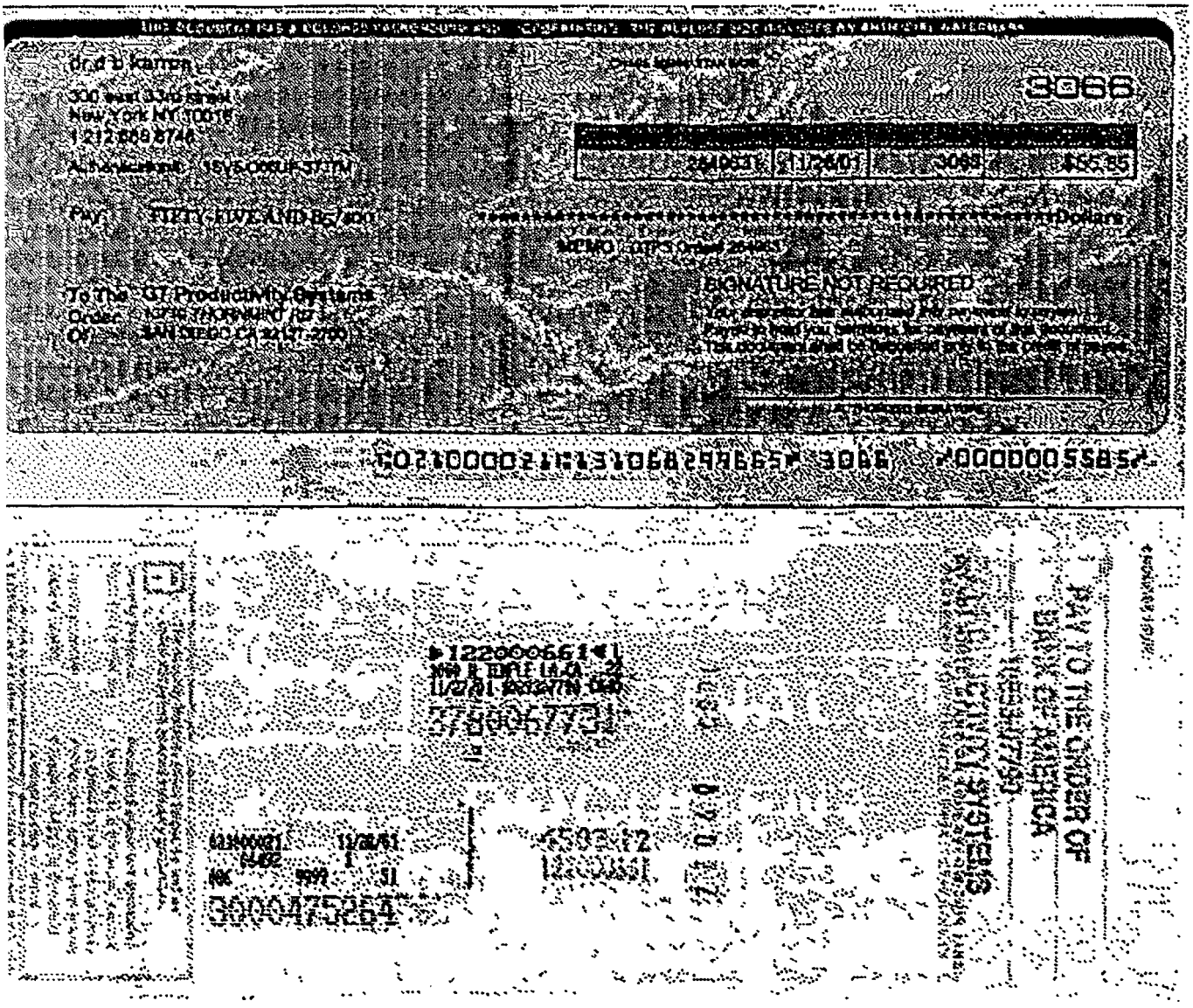
11/27/01

4000096566

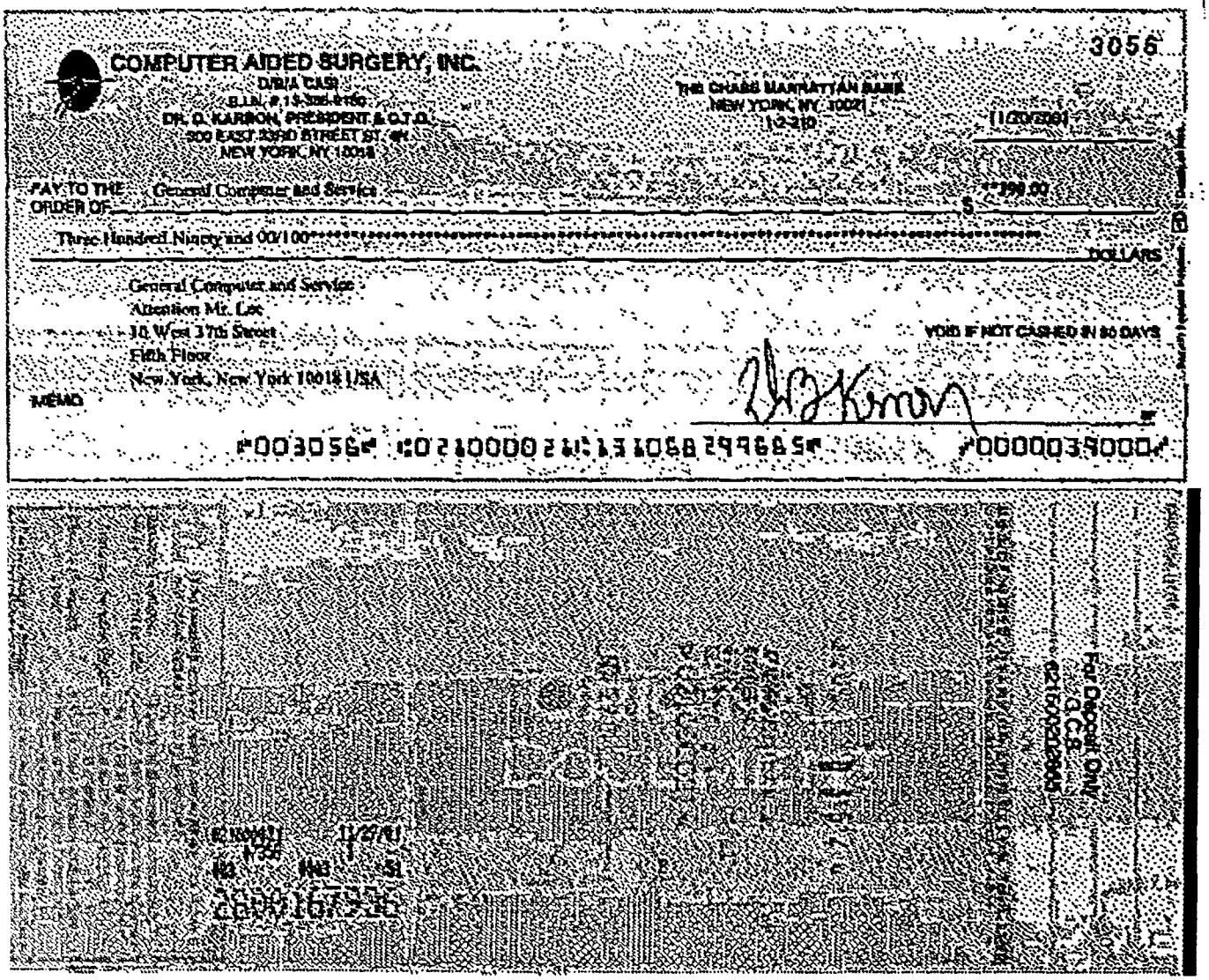
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030218059 Posting date 27-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030475264 Posting date 28-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028167936 Posting date 29-NOV-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. #13-3265150
DR. O. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET 9K
NEW YORK, NY 10016

3056

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
12-219

11/20/2001

PAY TO THE ORDER OF General Computer and Service $ **399.00

Three Hundred Ninety and 00/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
30 West 37th Street
Fifth Floor
New York, New York 10018 USA

VOID IF NOT CASHED IN 90 DAYS

MEMO

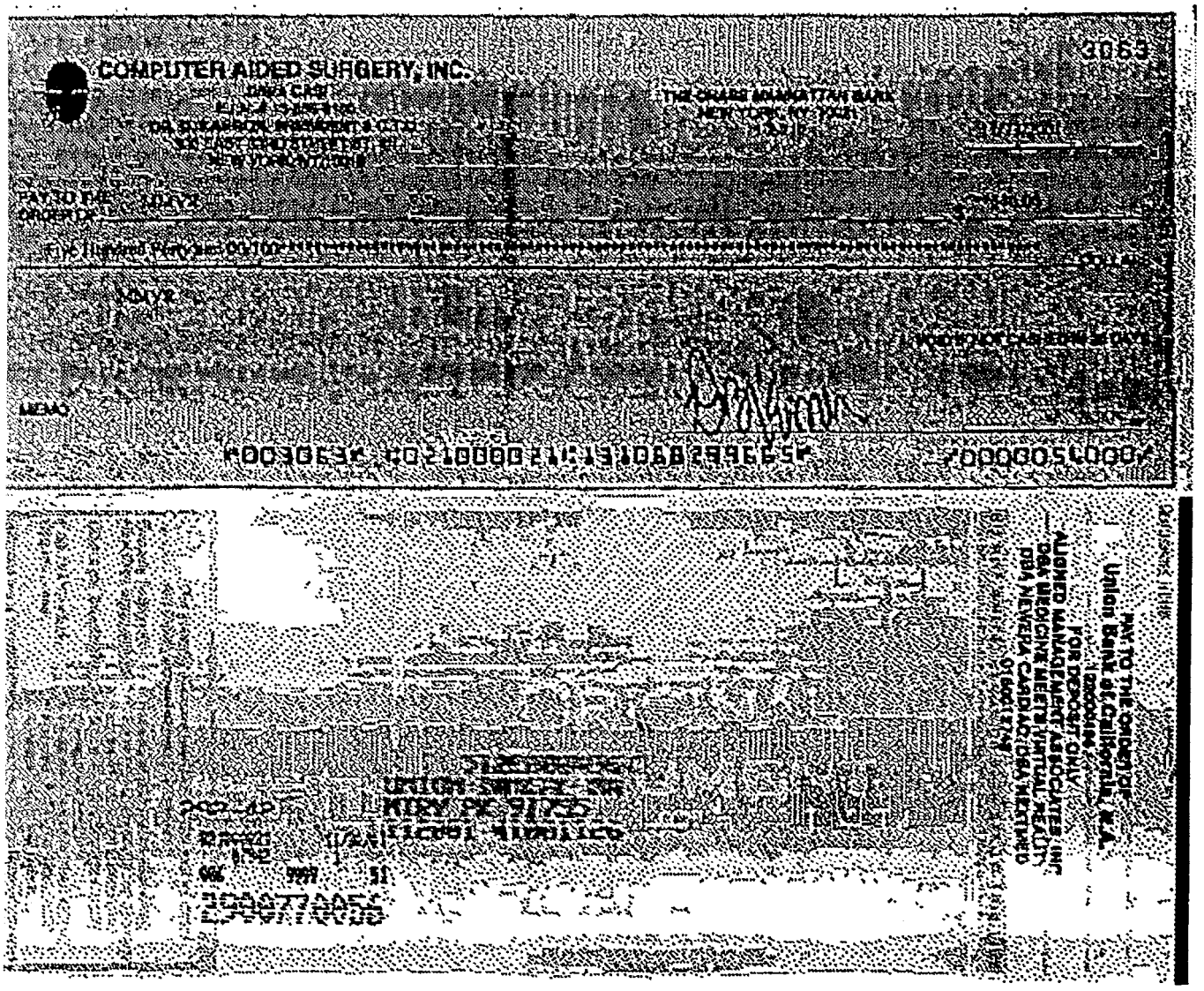
Dr. O. Karron

⑈003056⑈ ⑆021000021⑆ 13 1058 29968 5⑈ ⑈000003900⑈

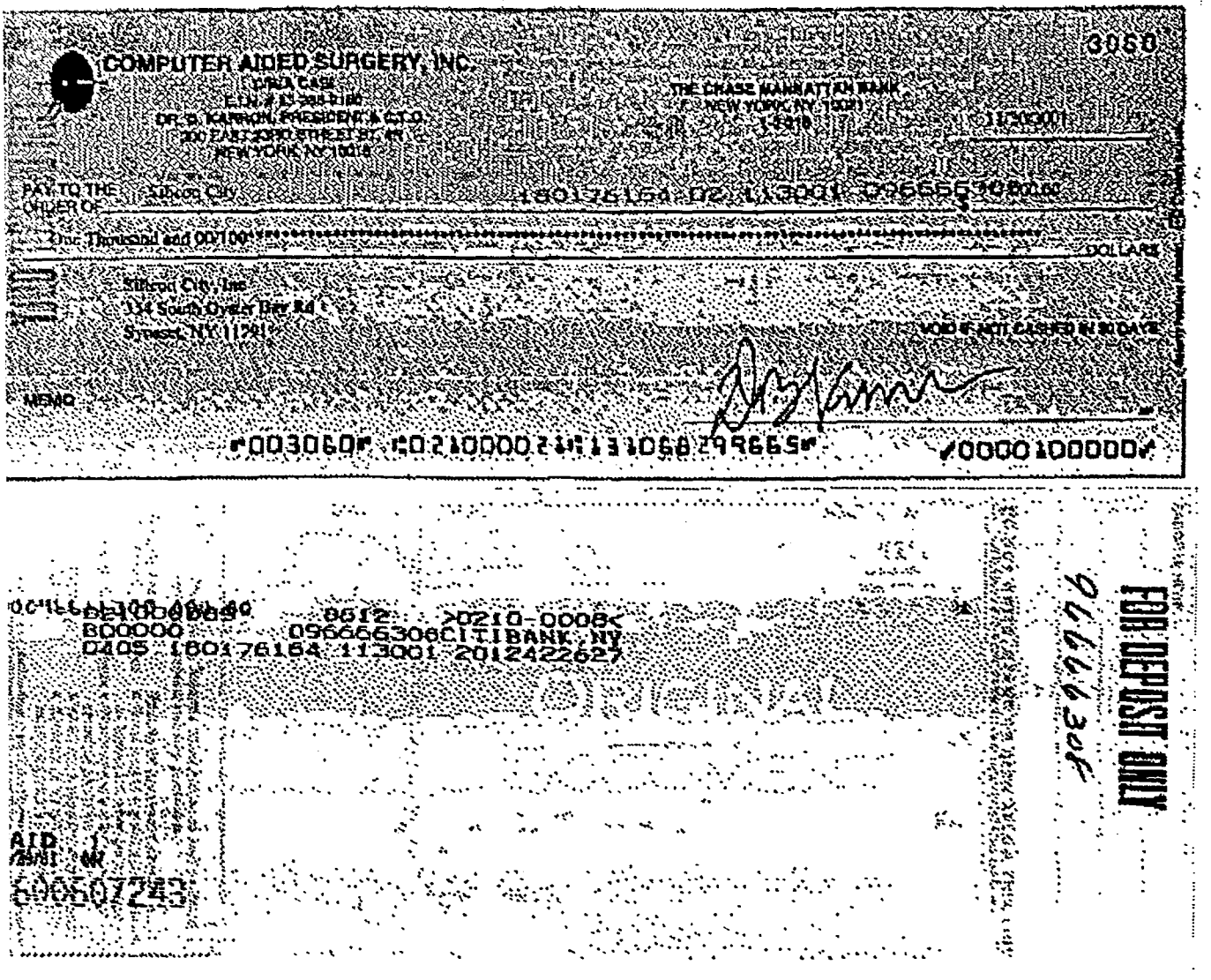
For Deposit Only
C.C.B.

11/27/01

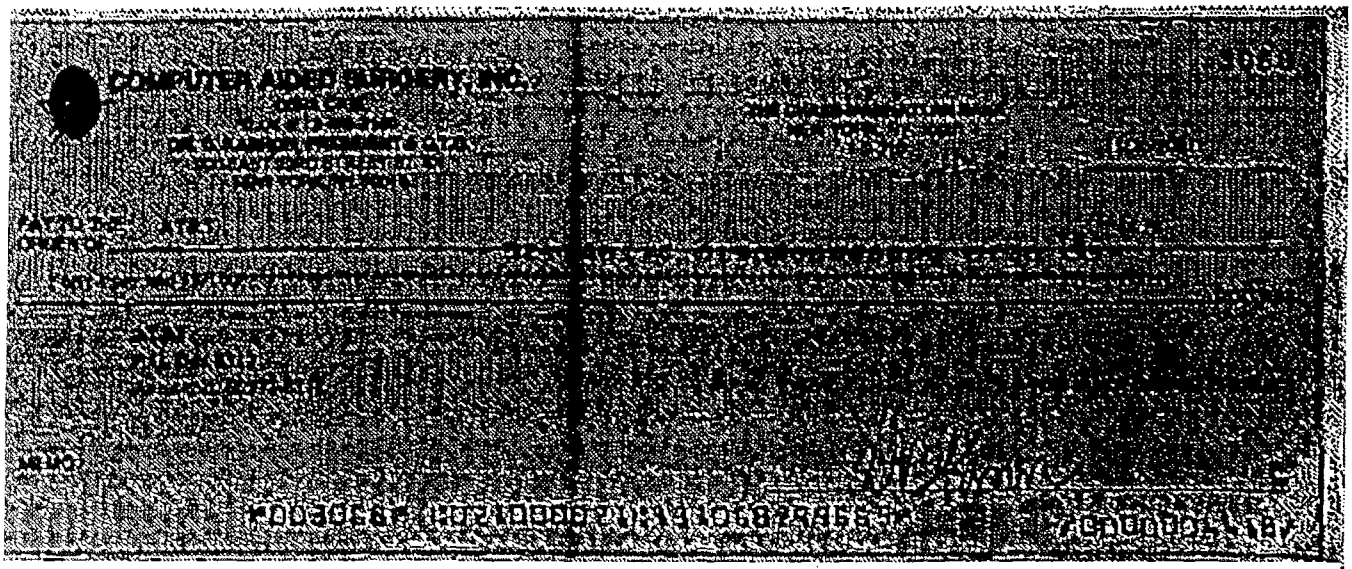
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029770056 Posting date 30-NOV-01

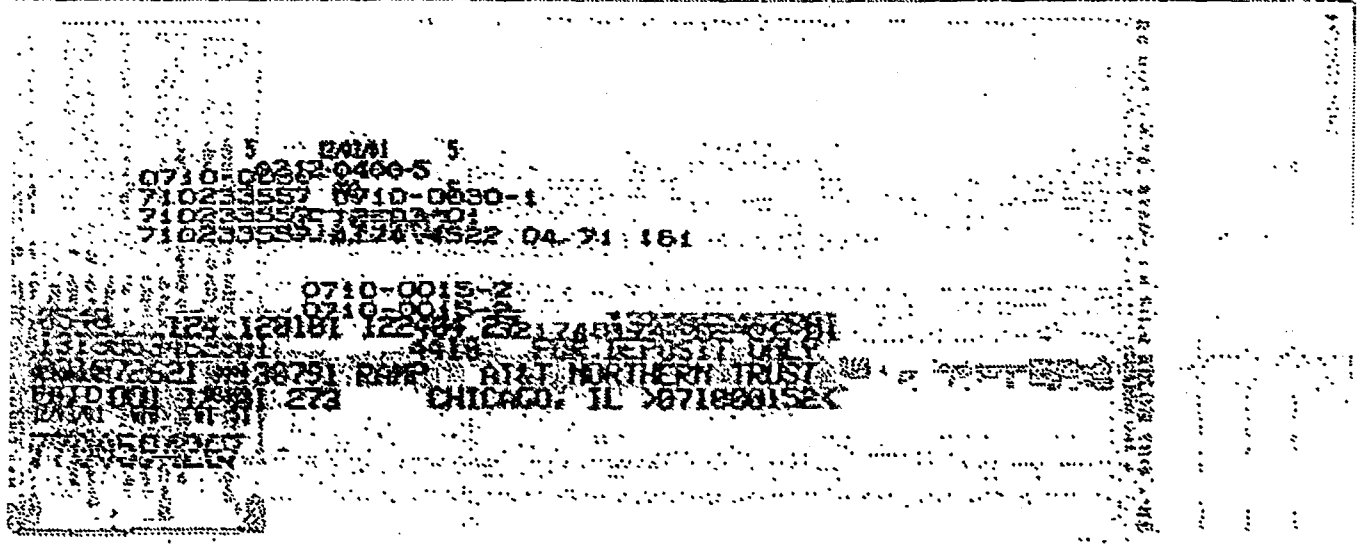


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012497394 Posting date 30-NOV-01

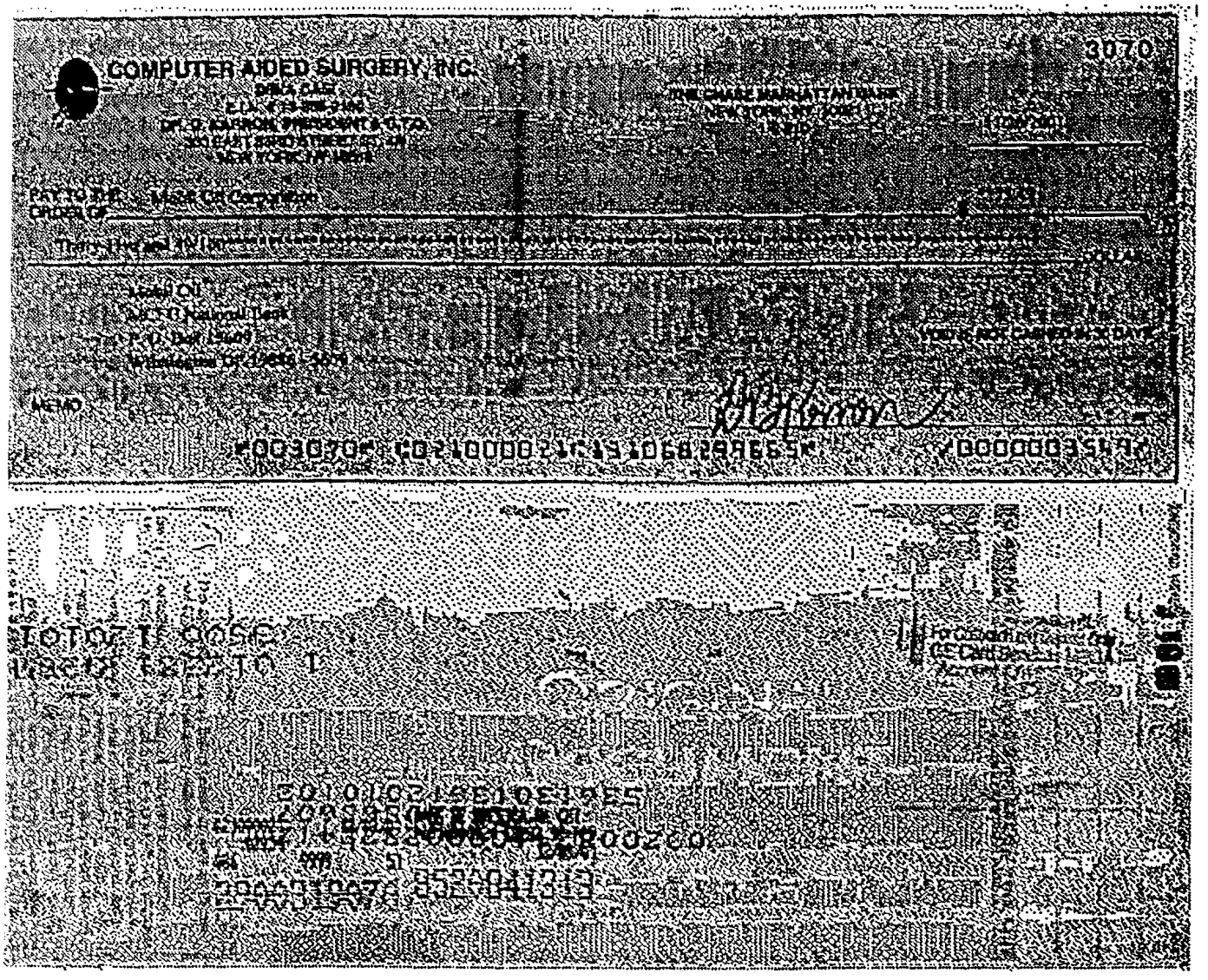


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0077594267 Posting date 03-DEC-01

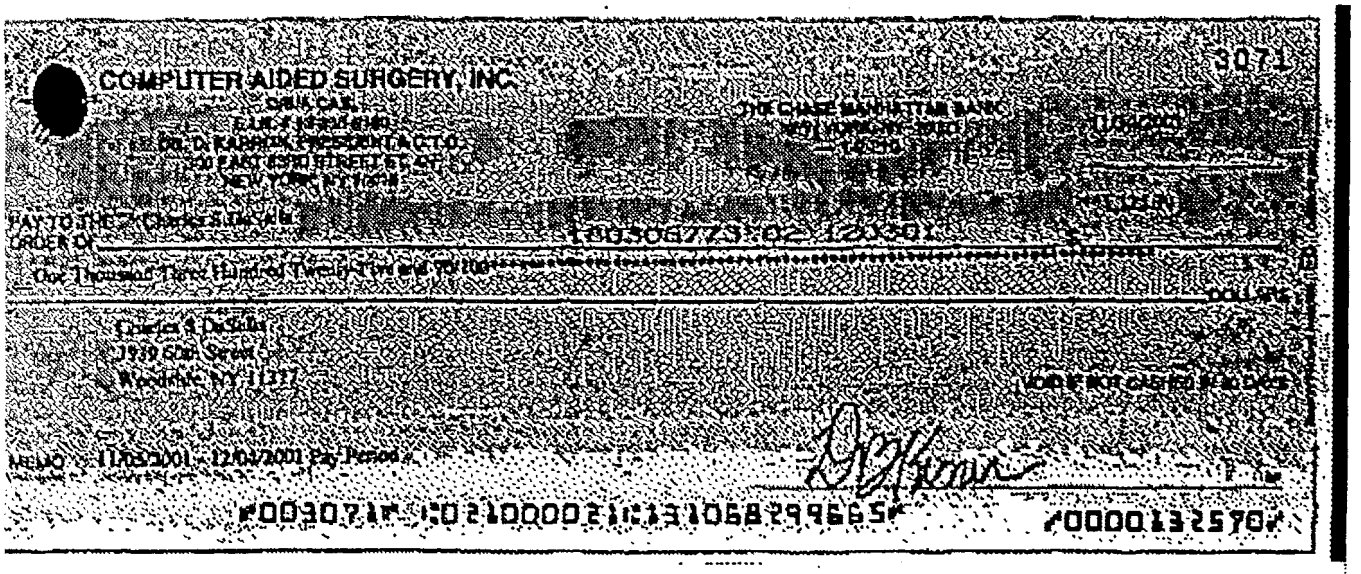




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029319070 Posting date 03-DEC-01



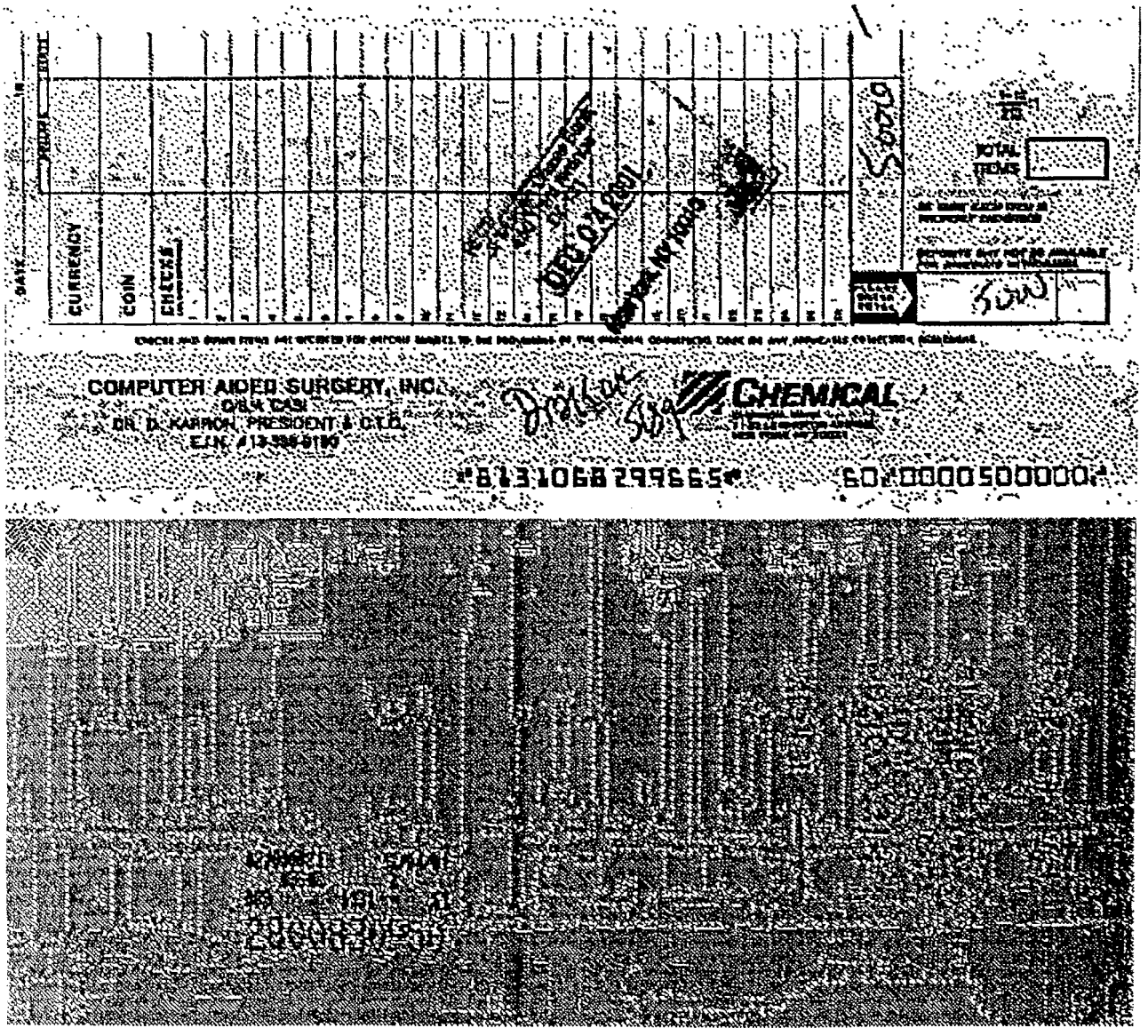
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012672095 Posting date 03-DEC-01



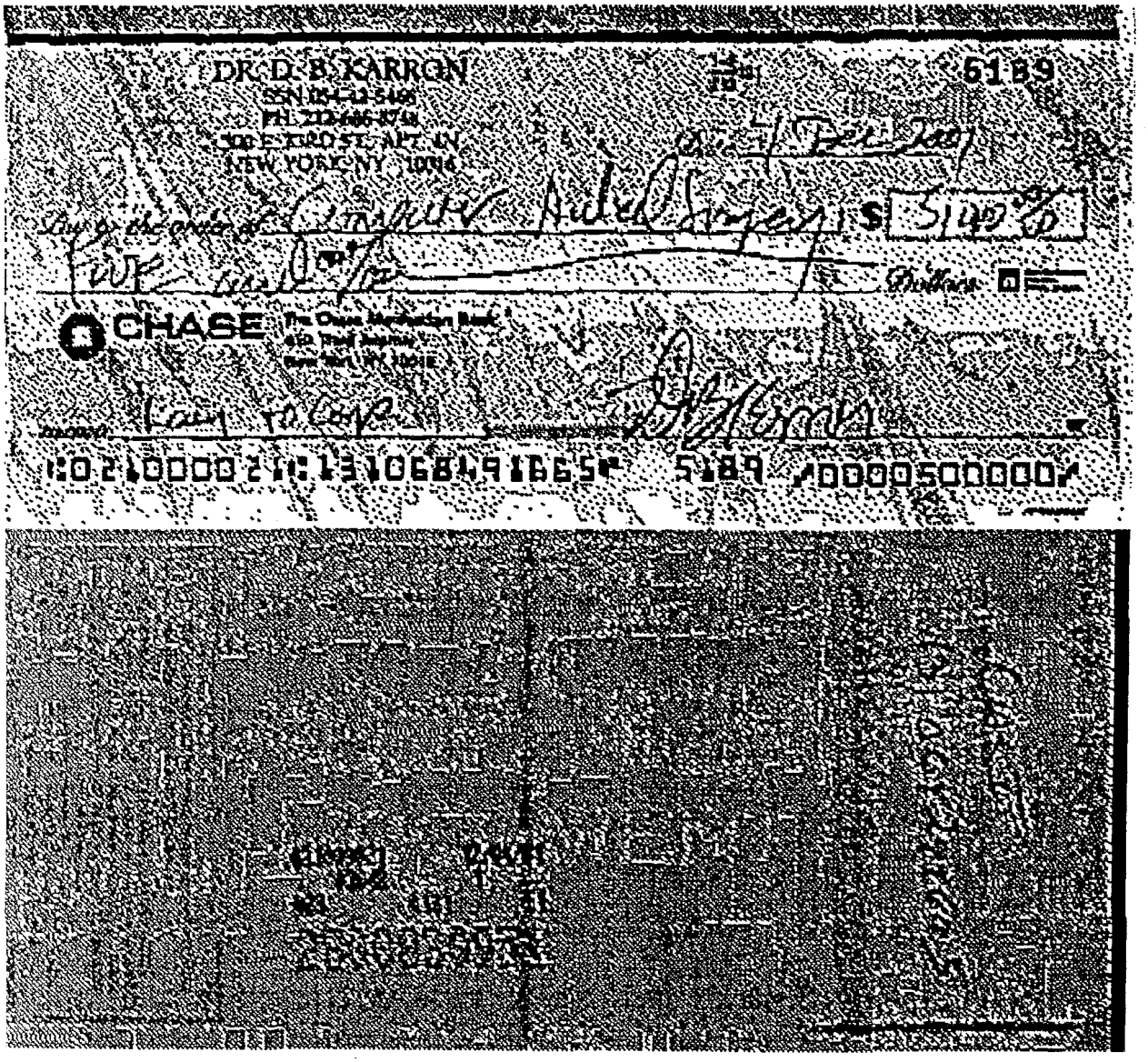
021000089 8612 >0210-0008<
BD0906 CITIBANK, NY
0184 180306773 120301 2012422627

AID T
/EMI M
4007558

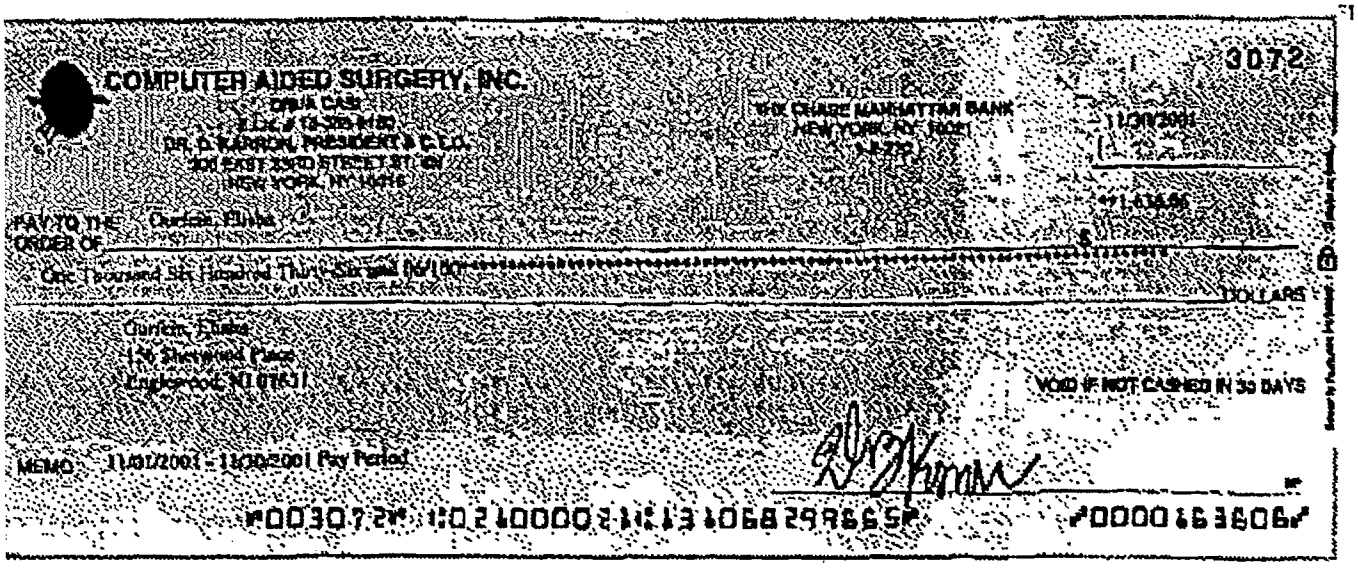
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028830950 Posting date 04-DEC-01

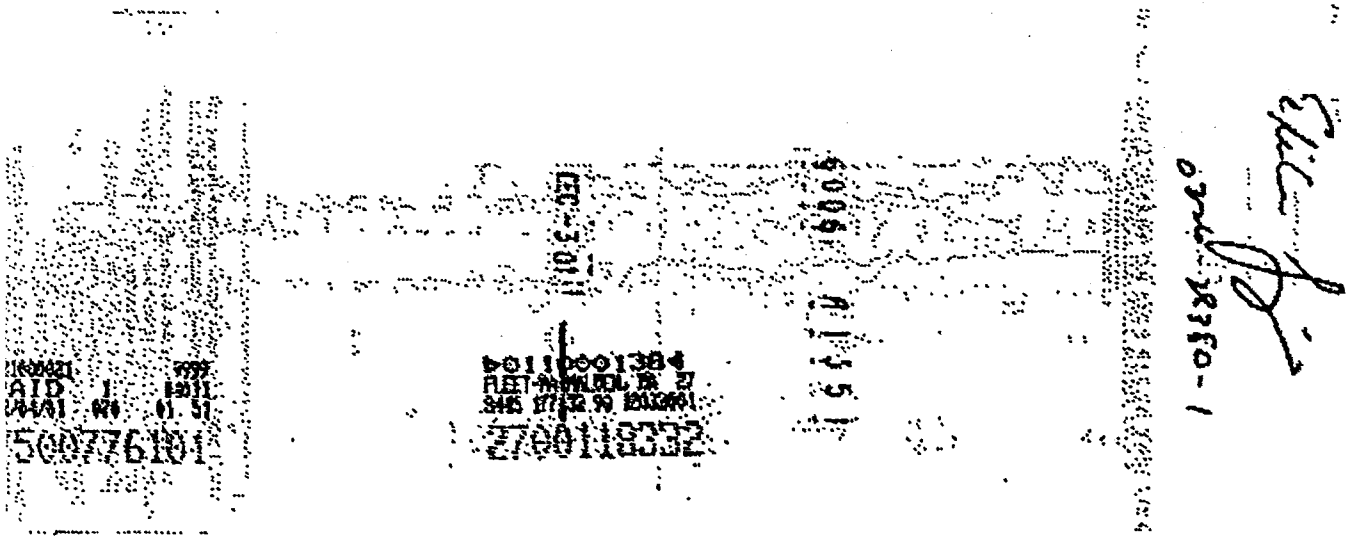


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028830951 Posting date 04-DEC-01

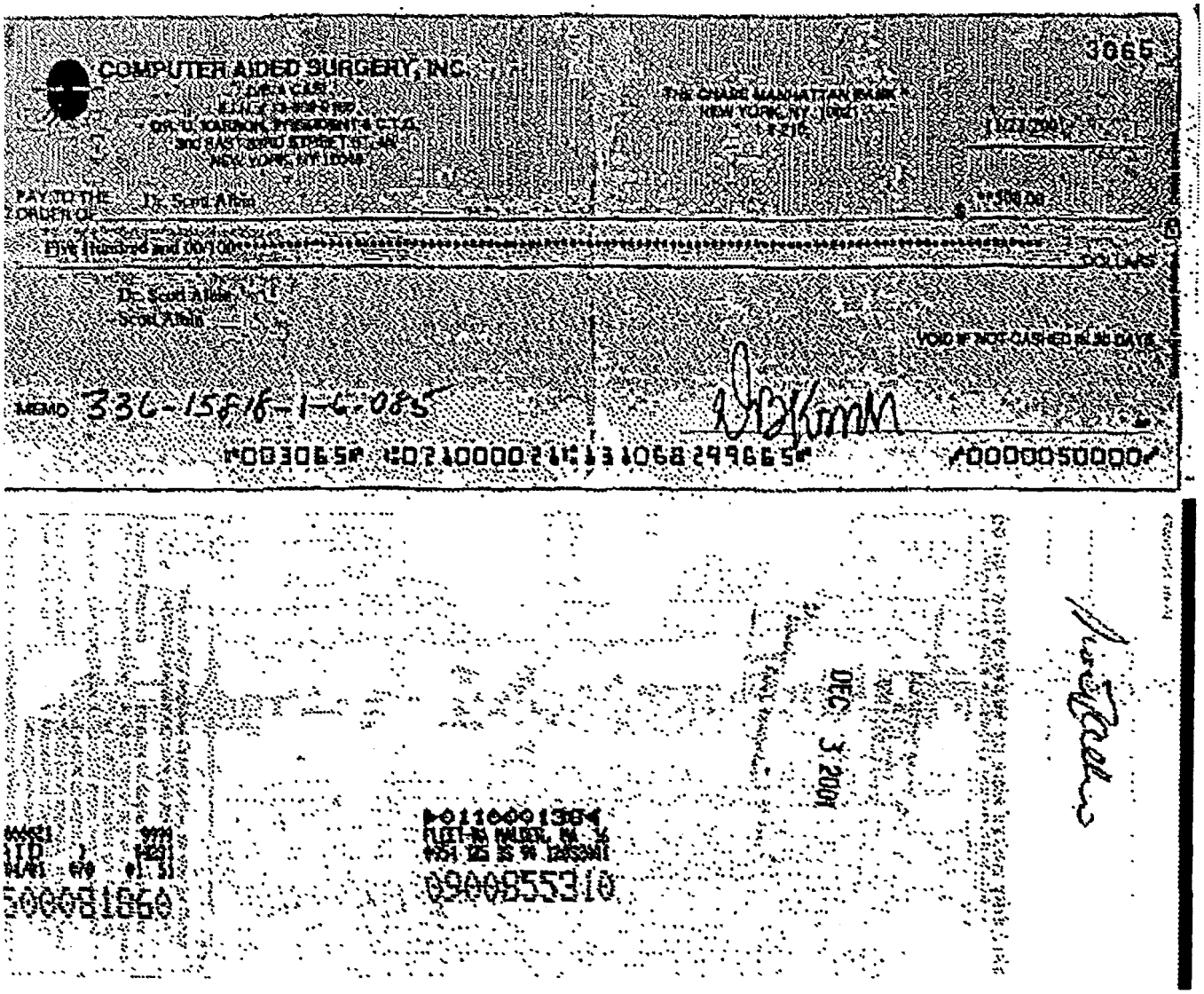


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075776101 Posting date 04-DEC-01

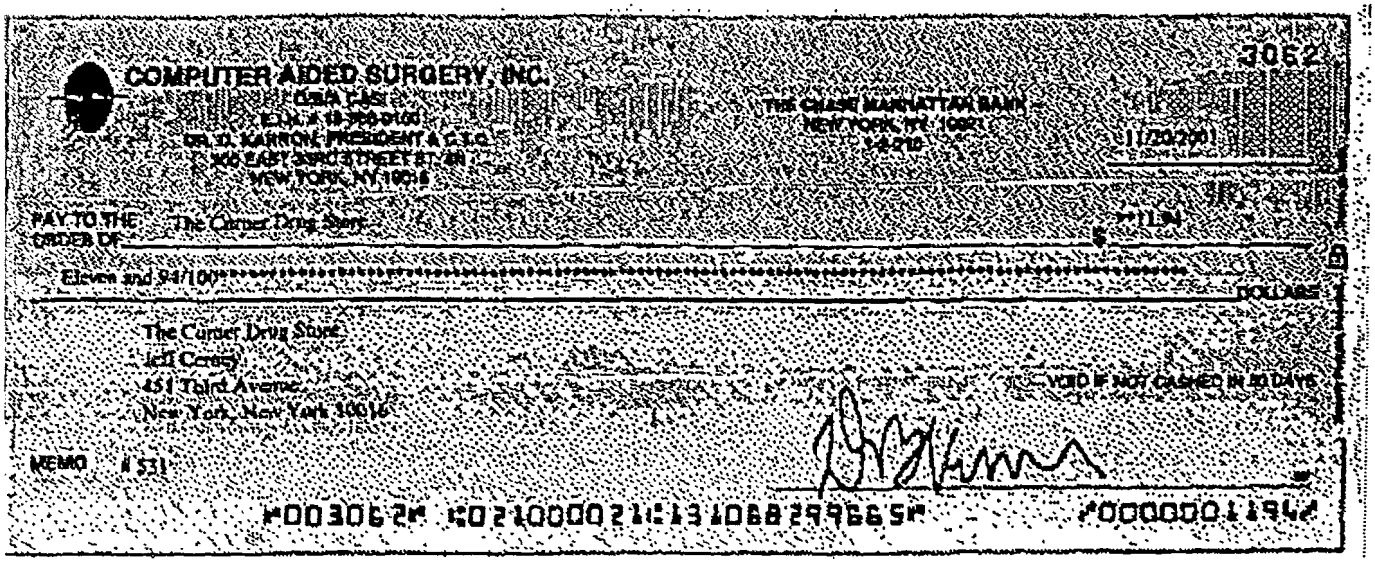

COMPUTER AIDED SURGERY, INC.
3072
PAY TO THE ORDER OF
DOLLARS
VOID IF NOT CASHED IN 30 DAYS
MEMO

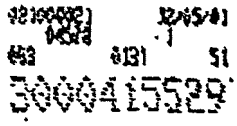


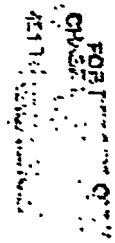
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0075081860 Posting date 04-DEC-01



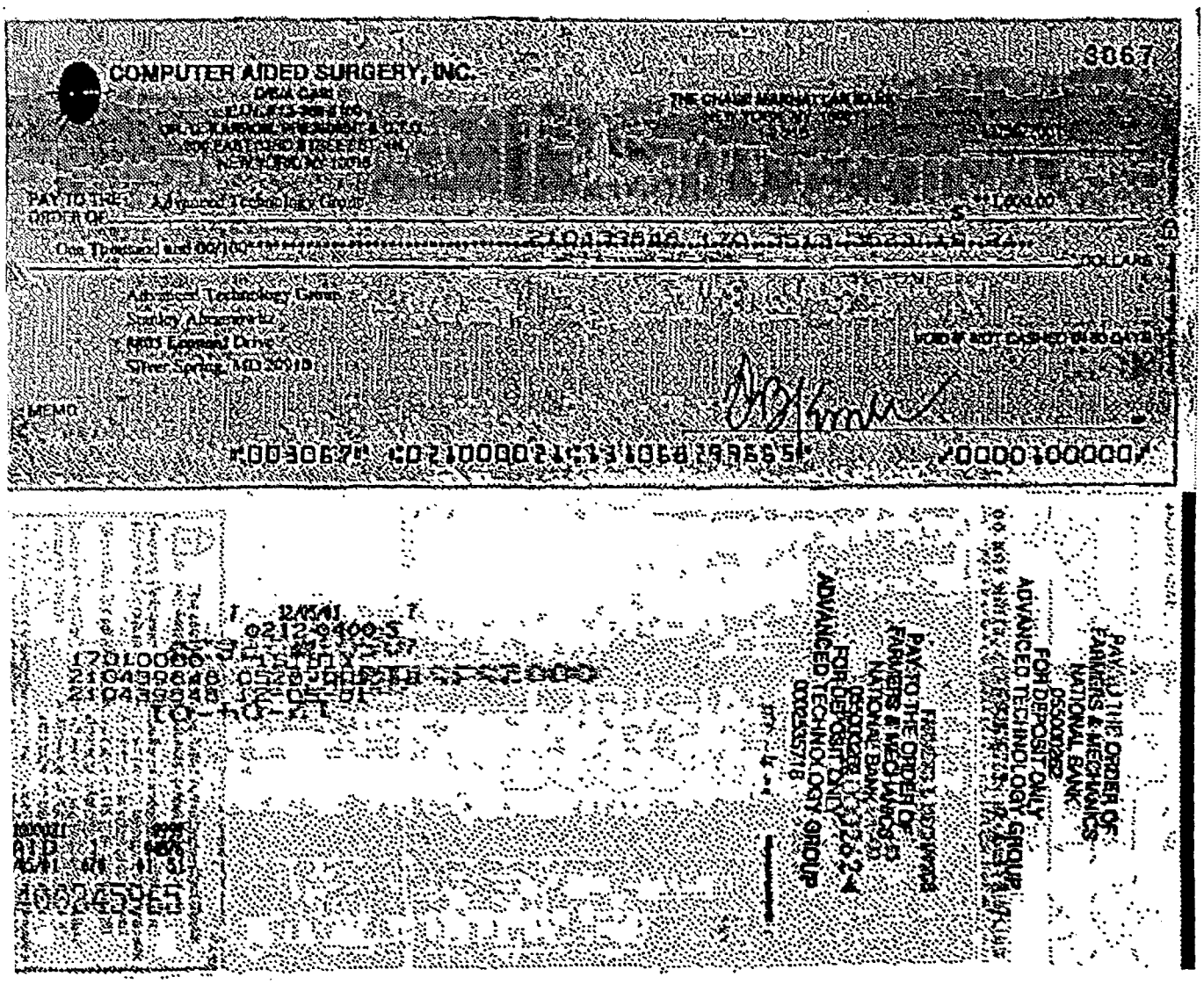
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030415529 Posting date 05-DEC-01


COMPUTER AIDED SURGERY, INC.
3062
THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
11/20/2001
PAY TO THE ORDER OF The Corner Drug Store
$ **11.94
Eleven and 94/100**********
DOLLARS
The Corner Drug Store
Jeff Corey
451 Third Avenue
New York, New York 10016
VOID IF NOT CASHED IN 90 DAYS
MEMO # 531
⑈003062⑈ ⑆021000021⑆13108829966 5⑈ ⑈0000001194⑈

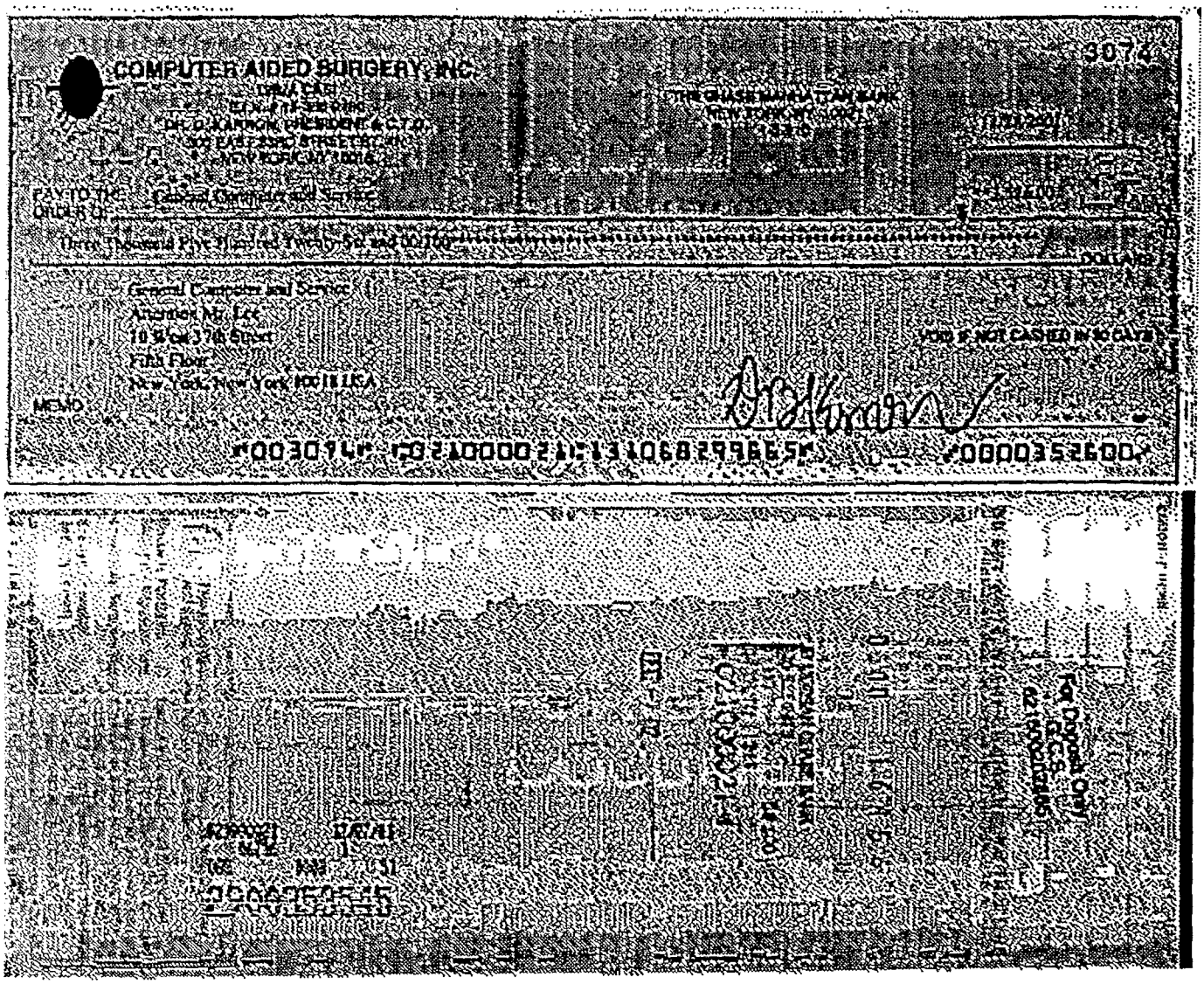

12/05/01
453 8131 51
3000415529



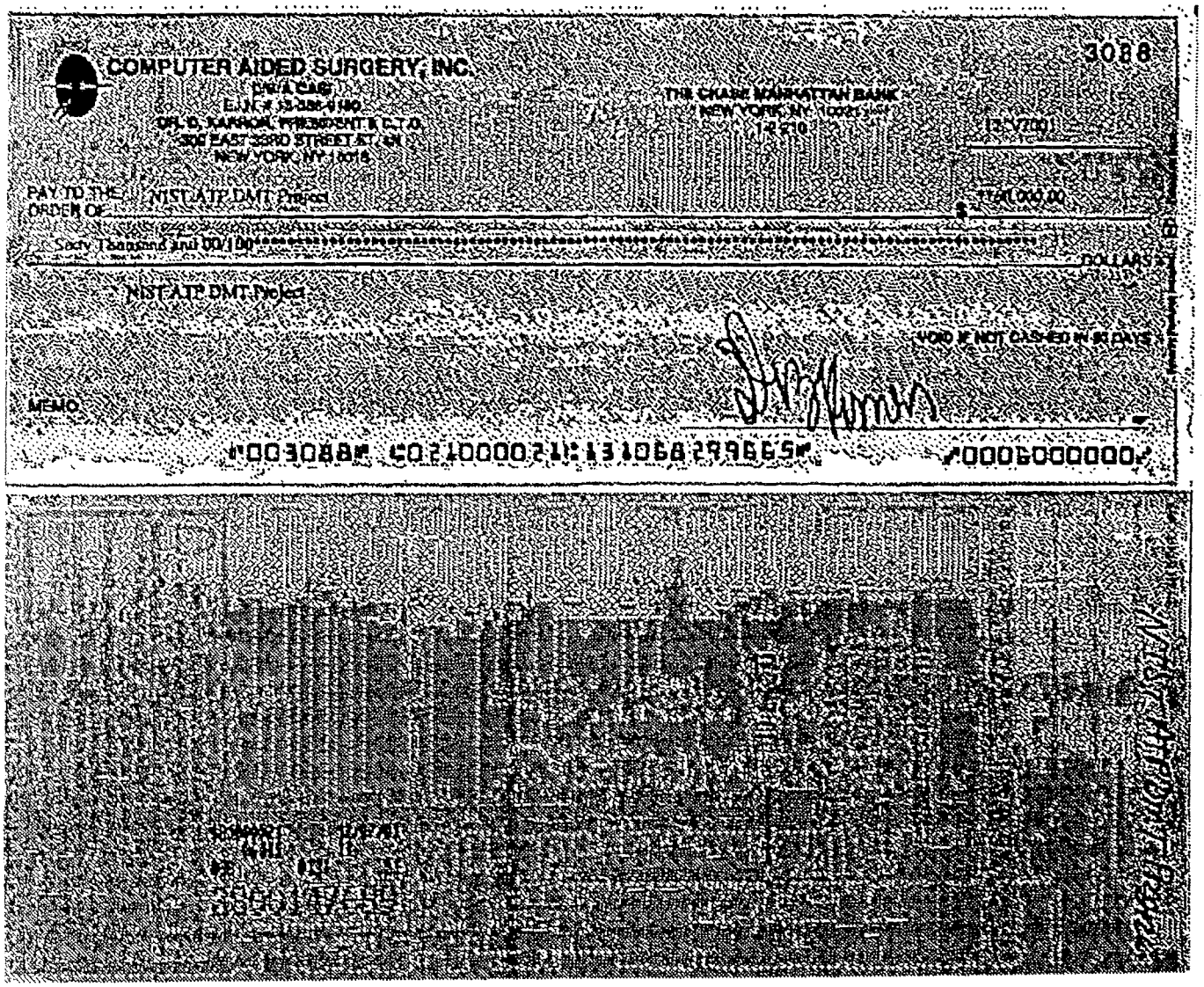
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074345965 Posting date 05-DEC-01



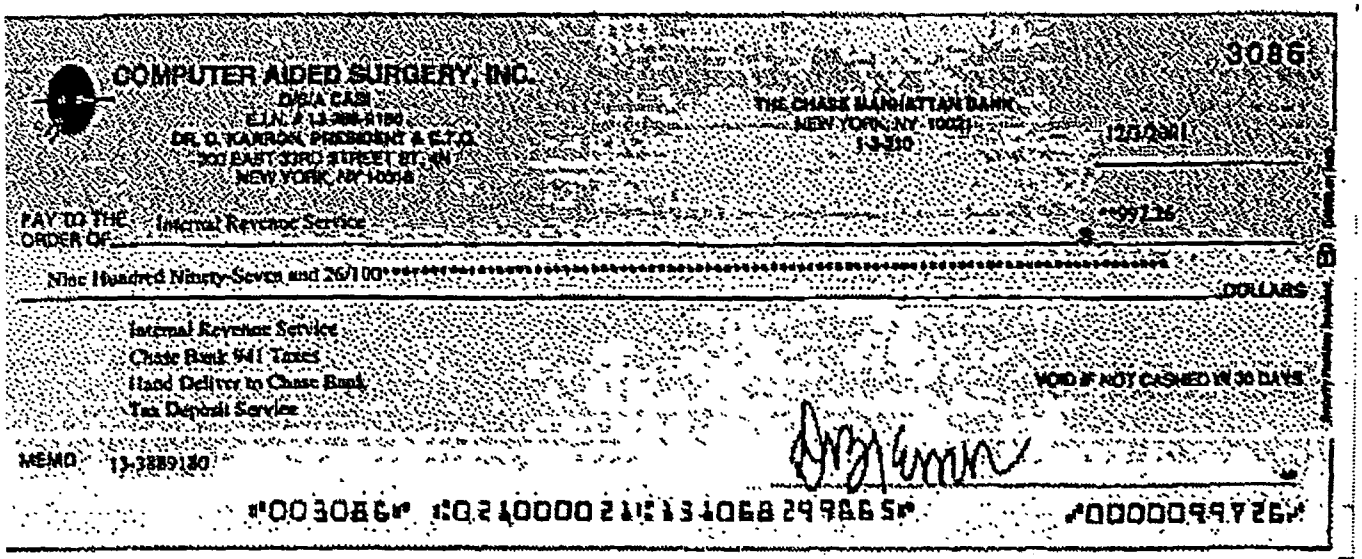
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0029353545 Posting date 07-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028147689 Posting date 07-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0030350607 Posting date 07-DEC-01


COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-3889180
DR. D. KAHRON, PRESIDENT & C.E.O.
301 EAST 33RD STREET, 8TH FL.
NEW YORK, NY 10016

3086

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
13-330

12/03/01

PAY TO THE ORDER OF Internal Revenue Service

**997.26

Nine Hundred Ninety-Seven and 26/100**********

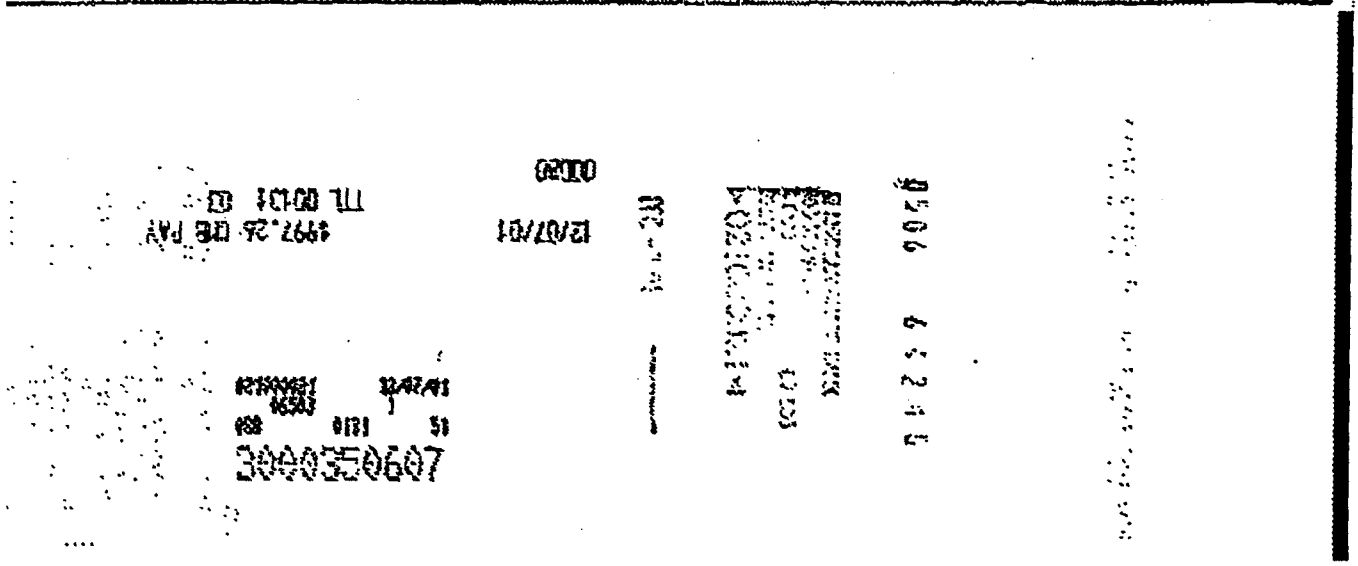
DOLLARS

Internal Revenue Service
Chase Bank 941 Taxes
Hand Deliver to Chase Bank
Tax Deposit Service

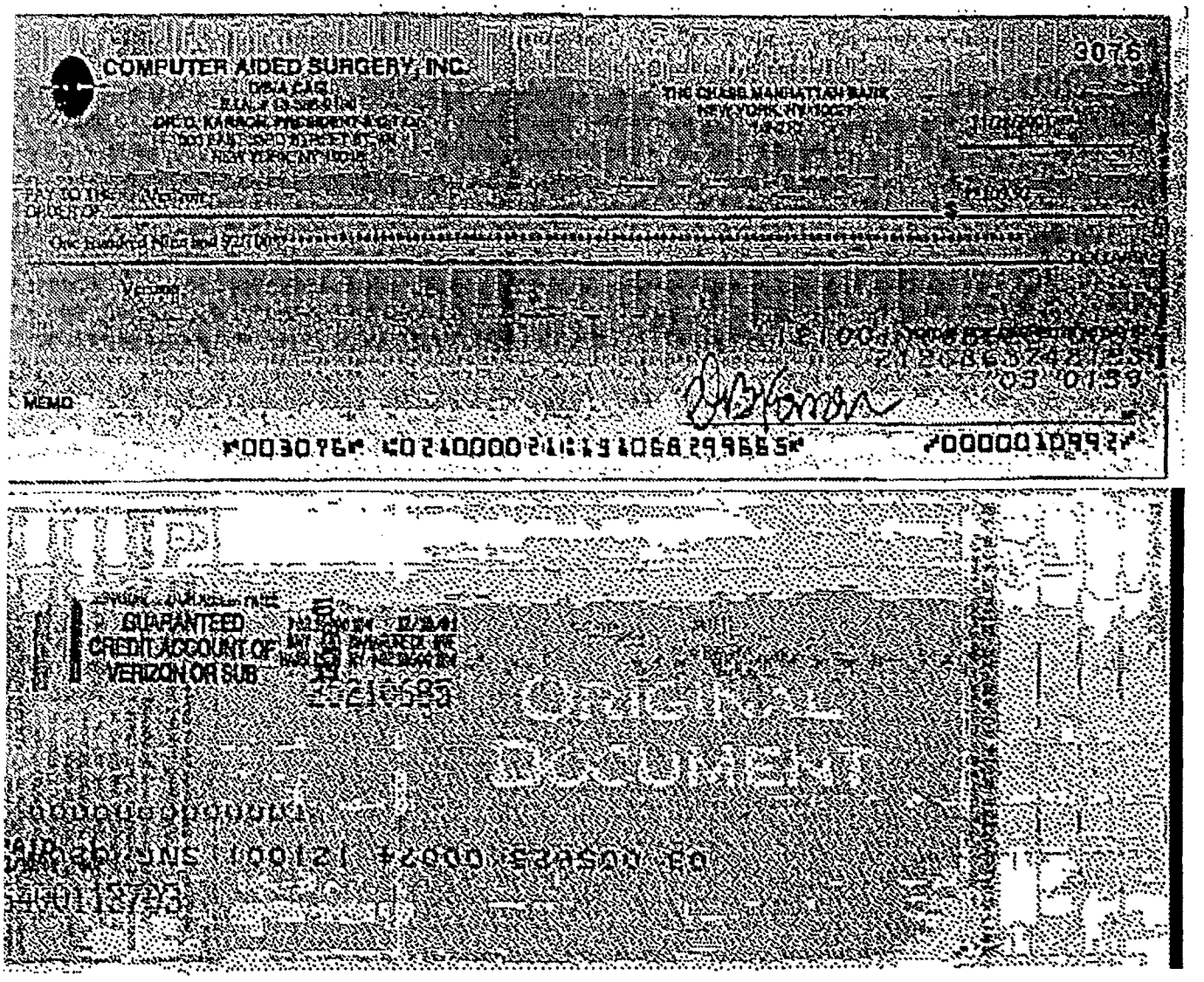
VOID IF NOT CASHED IN 30 DAYS

MEMO 13-3889180

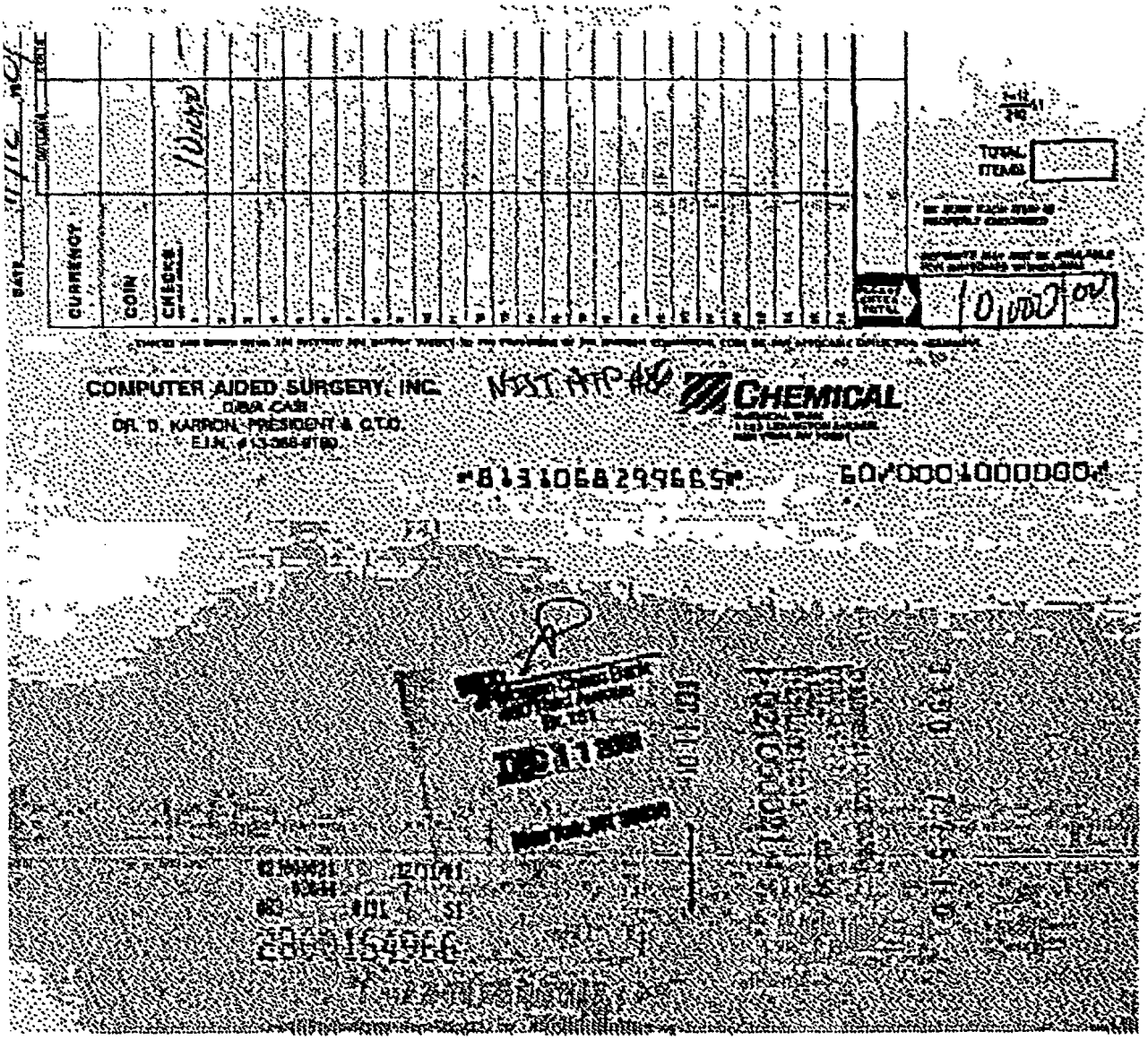
⑈003086⑈ ⑆021000021⑆ 13406829986 5⑈ ⑈000099726⑈


3086
12/07/01
$997.26
13-3889180
941 Taxes
Internal Revenue Service
3030350607

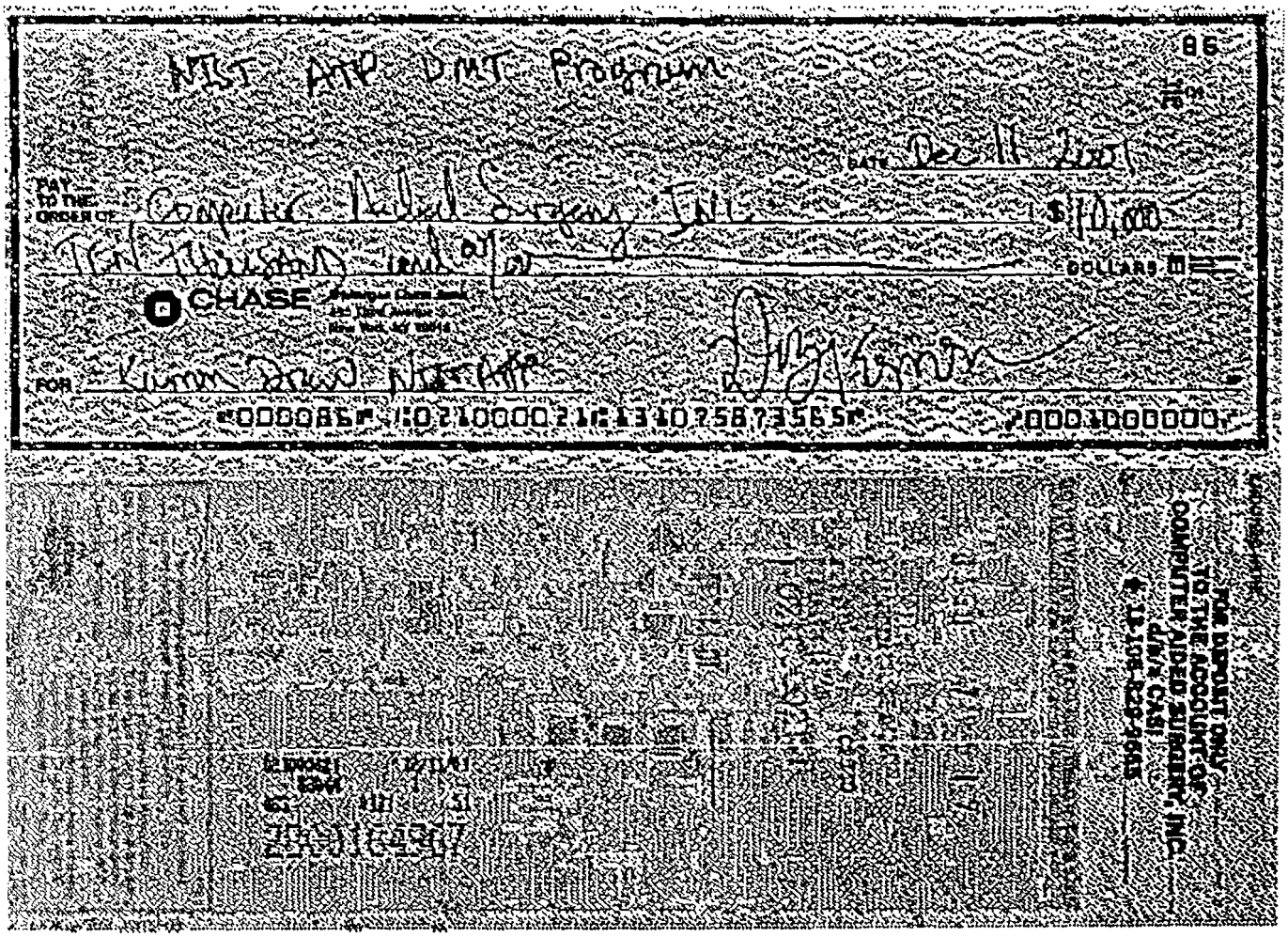
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012138246 Posting date 10-DEC-01



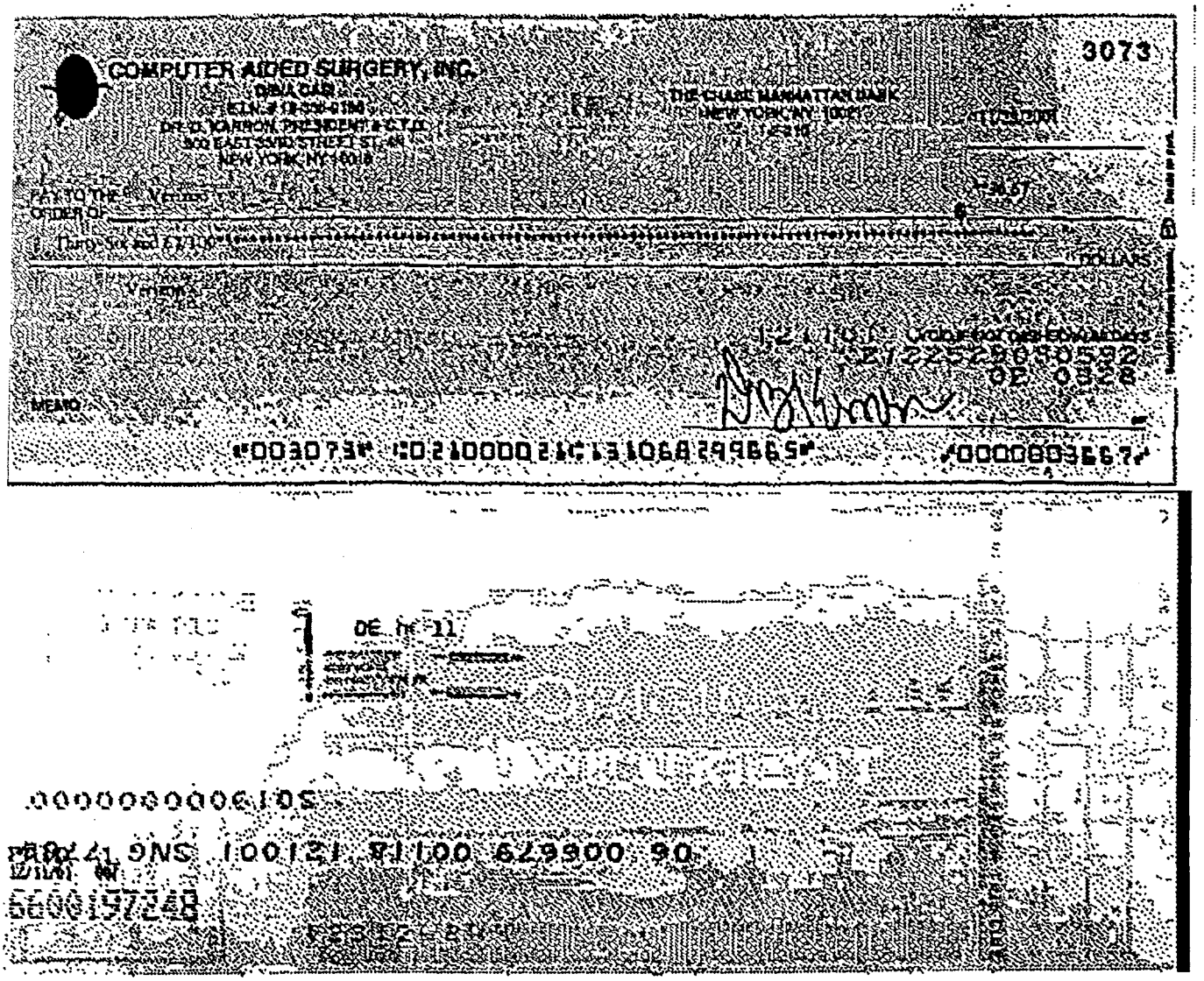
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028164966 Posting date 11-DEC-01



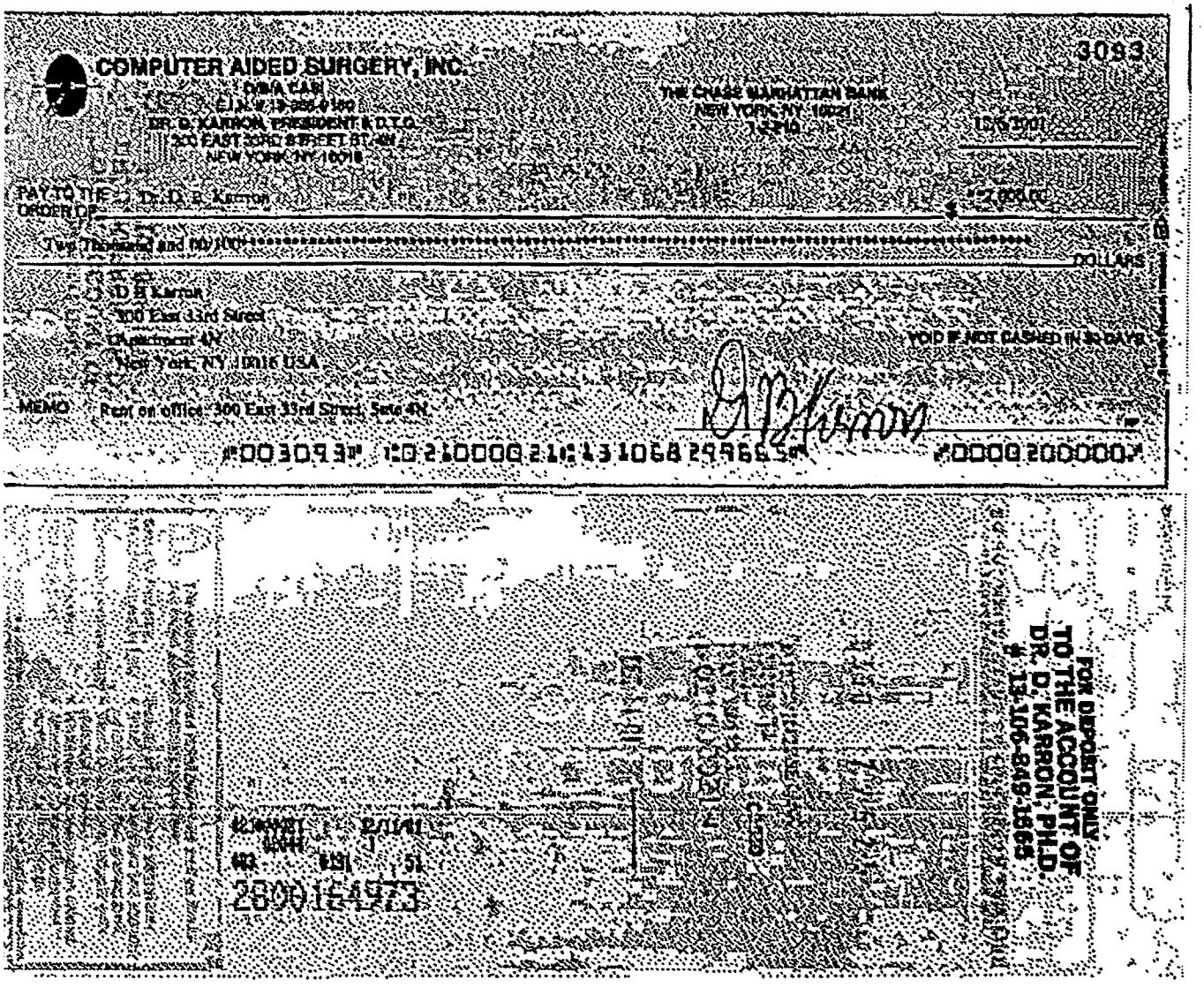
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028164967 Posting date 11-DEC-01



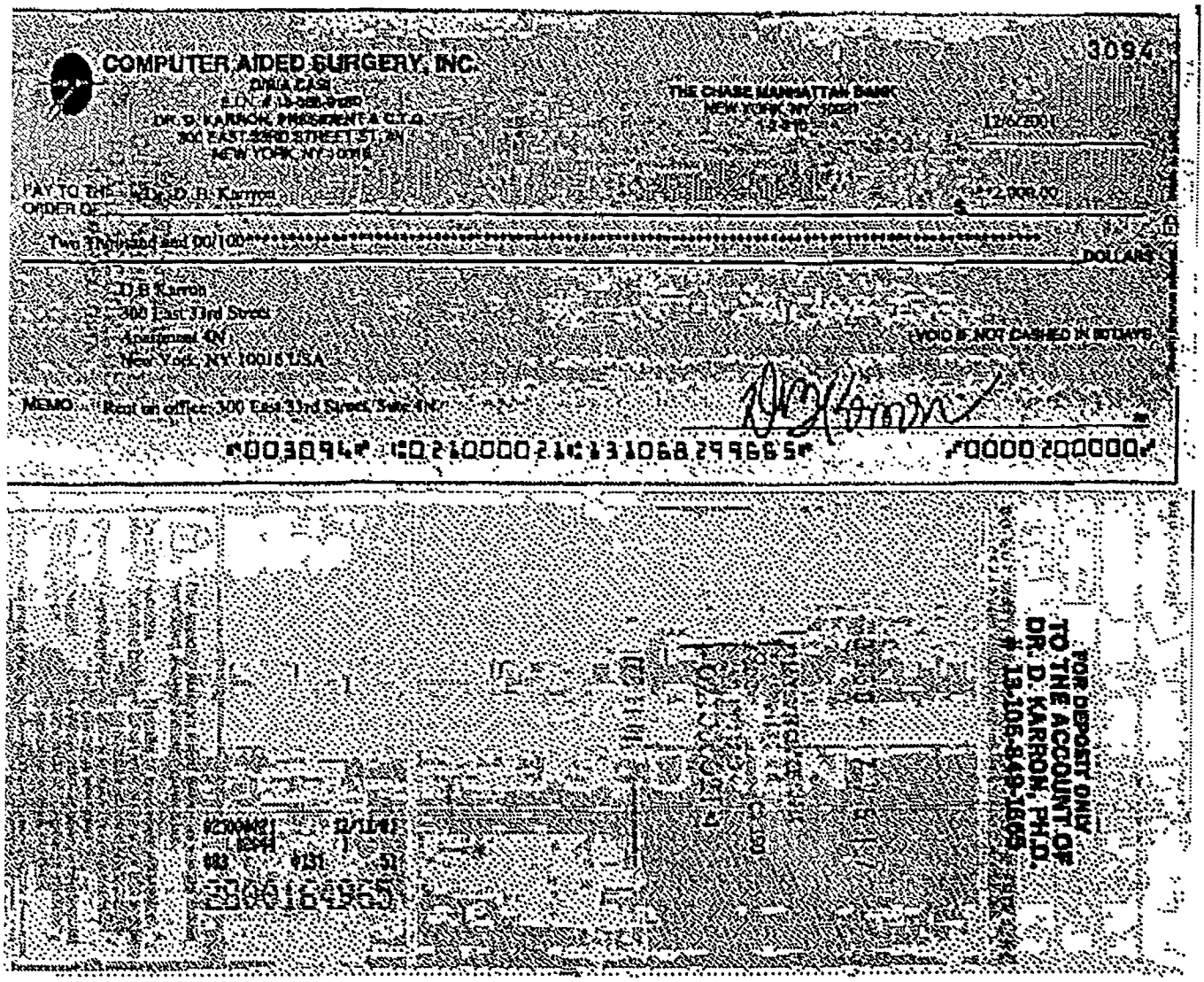
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012290998 Posting date 11-DEC-01



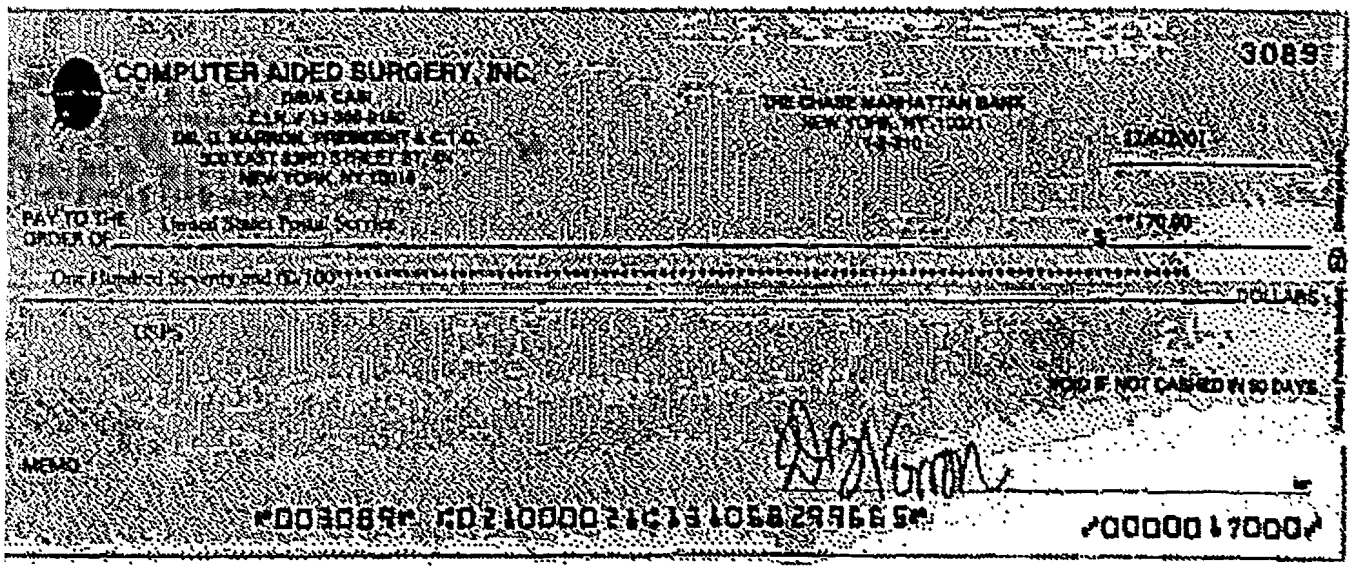
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028164973 Posting date 11-DEC-01

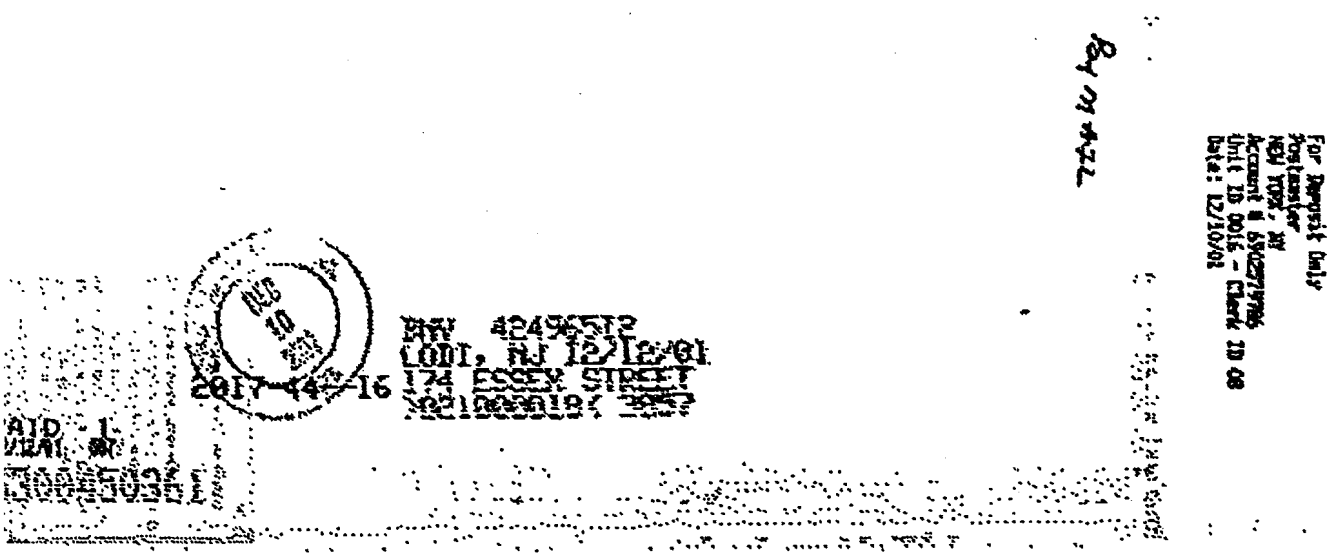


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028164965 Posting date 11-DEC-01

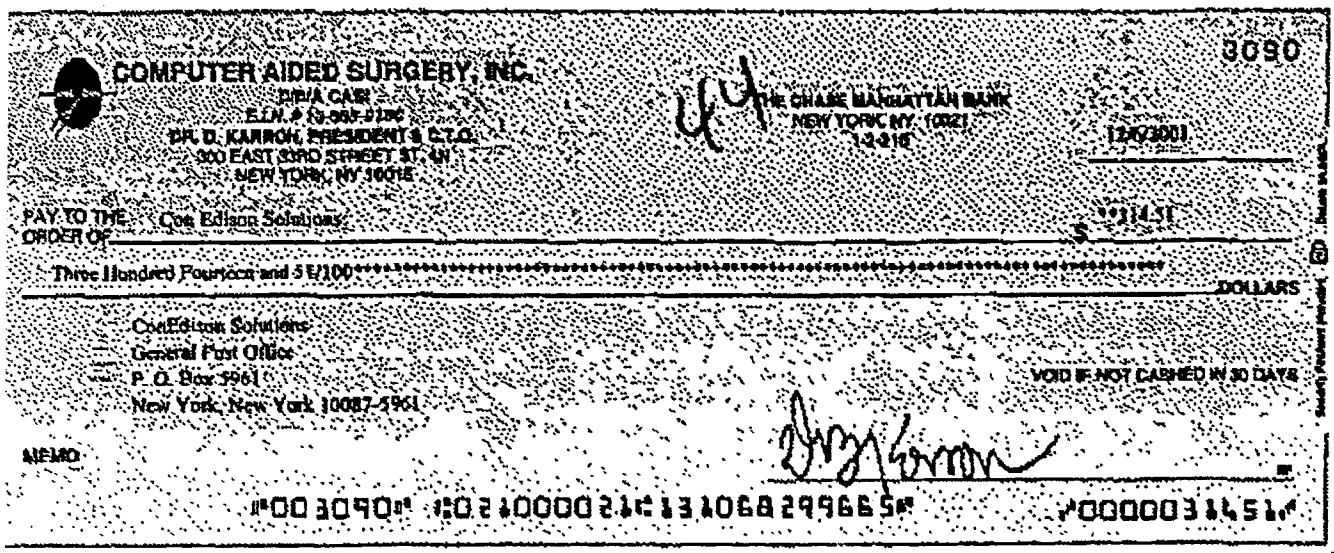


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012313046 Posting date 12-DEC-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0040622256 Posting date 12-DEC-01



COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # [illegible]
DR. D. KARRON, PRESIDENT & C.T.O.
900 EAST 63RD STREET ST. 4N
NEW YORK, NY 10015

THE CHASE MANHATTAN BANK
NEW YORK NY 10021
1-2-210

3090

12/6/2001

PAY TO THE ORDER OF Con Edison Solutions

$ **314.51

Three Hundred Fourteen and 51/100********** DOLLARS

Con Edison Solutions
General Post Office
P. O. Box 5961
New York, New York 10087-5961

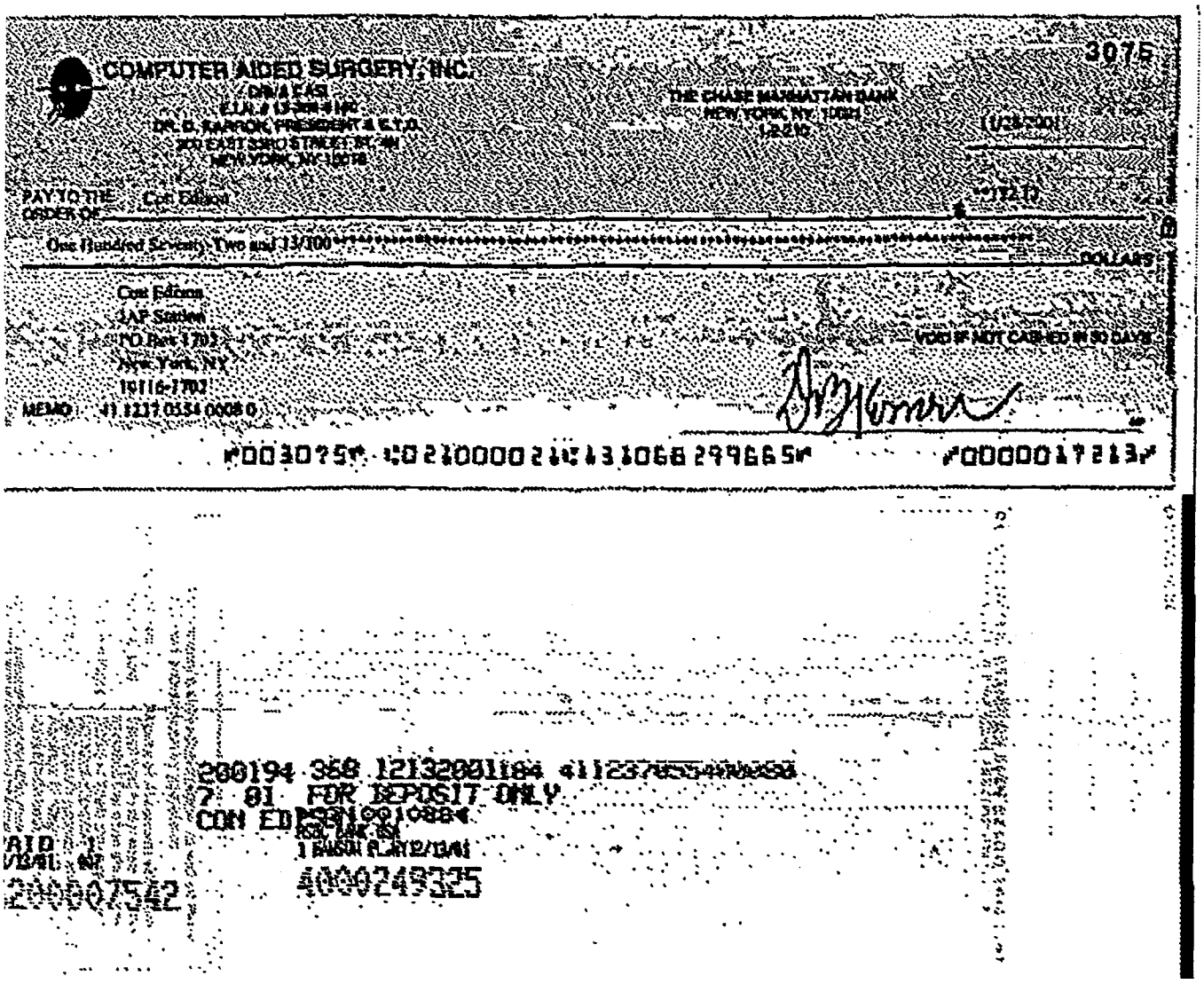
VOID IF NOT CASHED IN 30 DAYS

MEMO

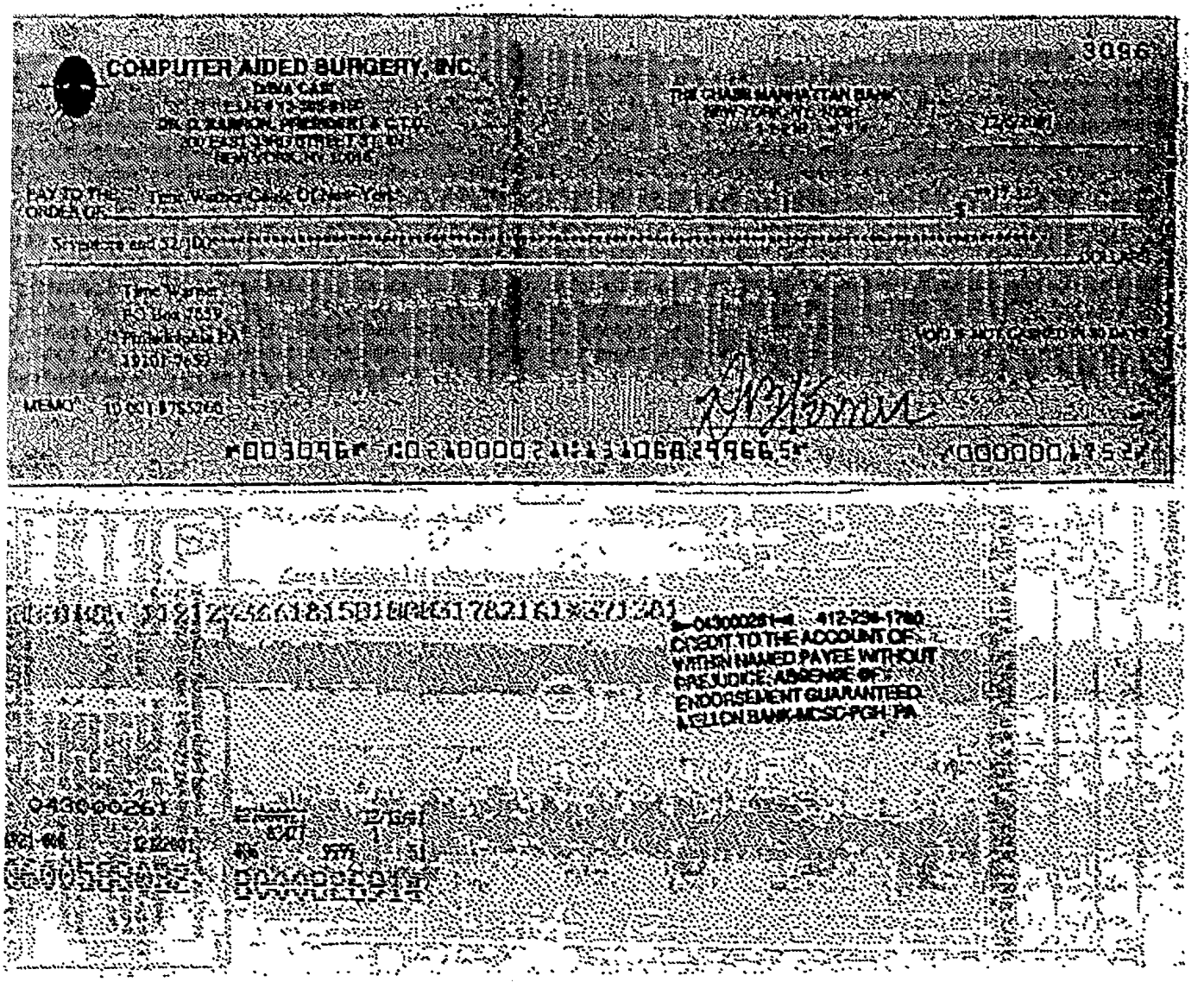
⑈003090⑈ ⑆021000021⑆ 13106829966 5⑈ ⑈000031451⑈

12/12/01
1197 1
003 51
0040622256

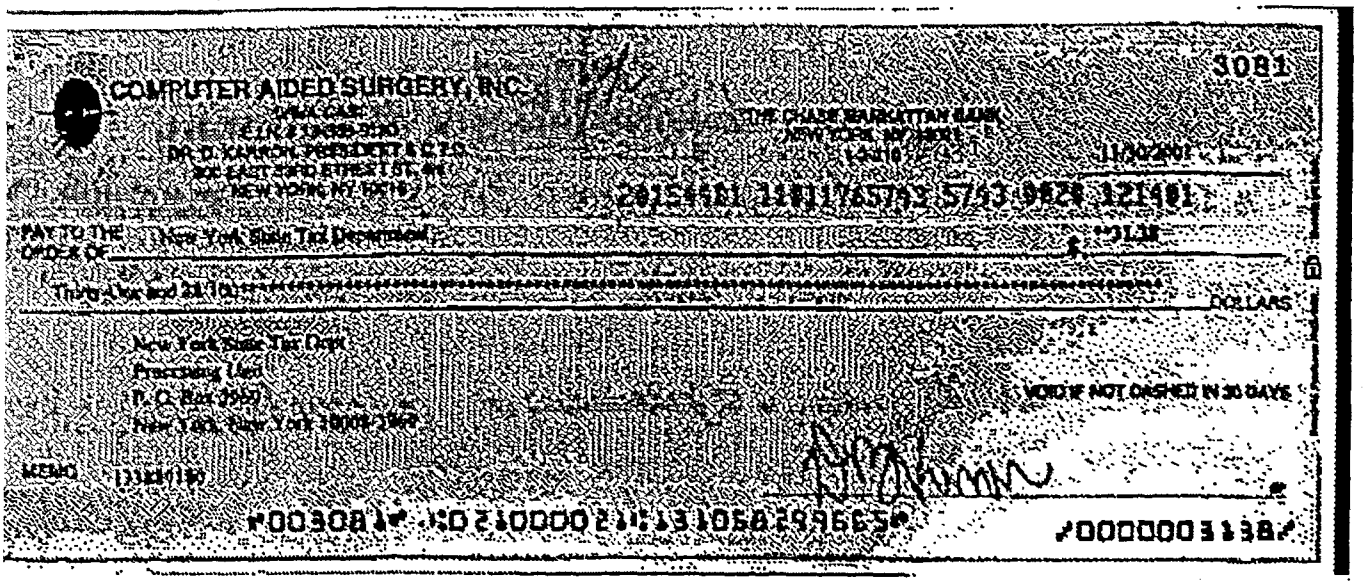
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0012506072 Posting date 13-DEC-01



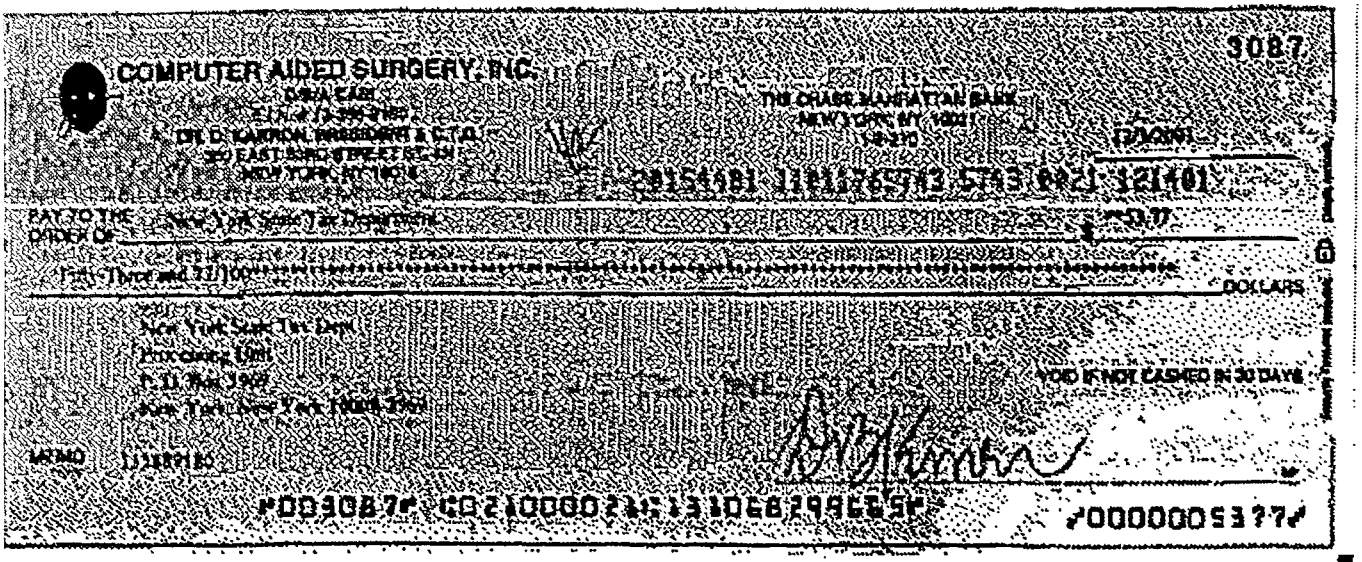
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0080826914 Posting date 13-DEC-01

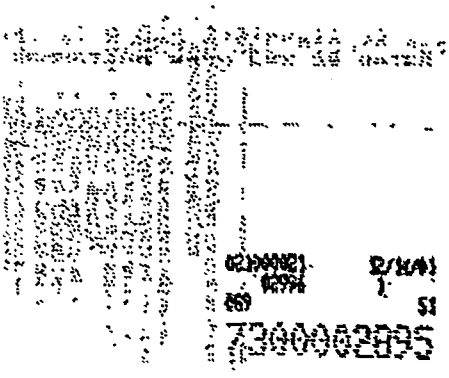


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073002894 Posting date 14-DEC-01

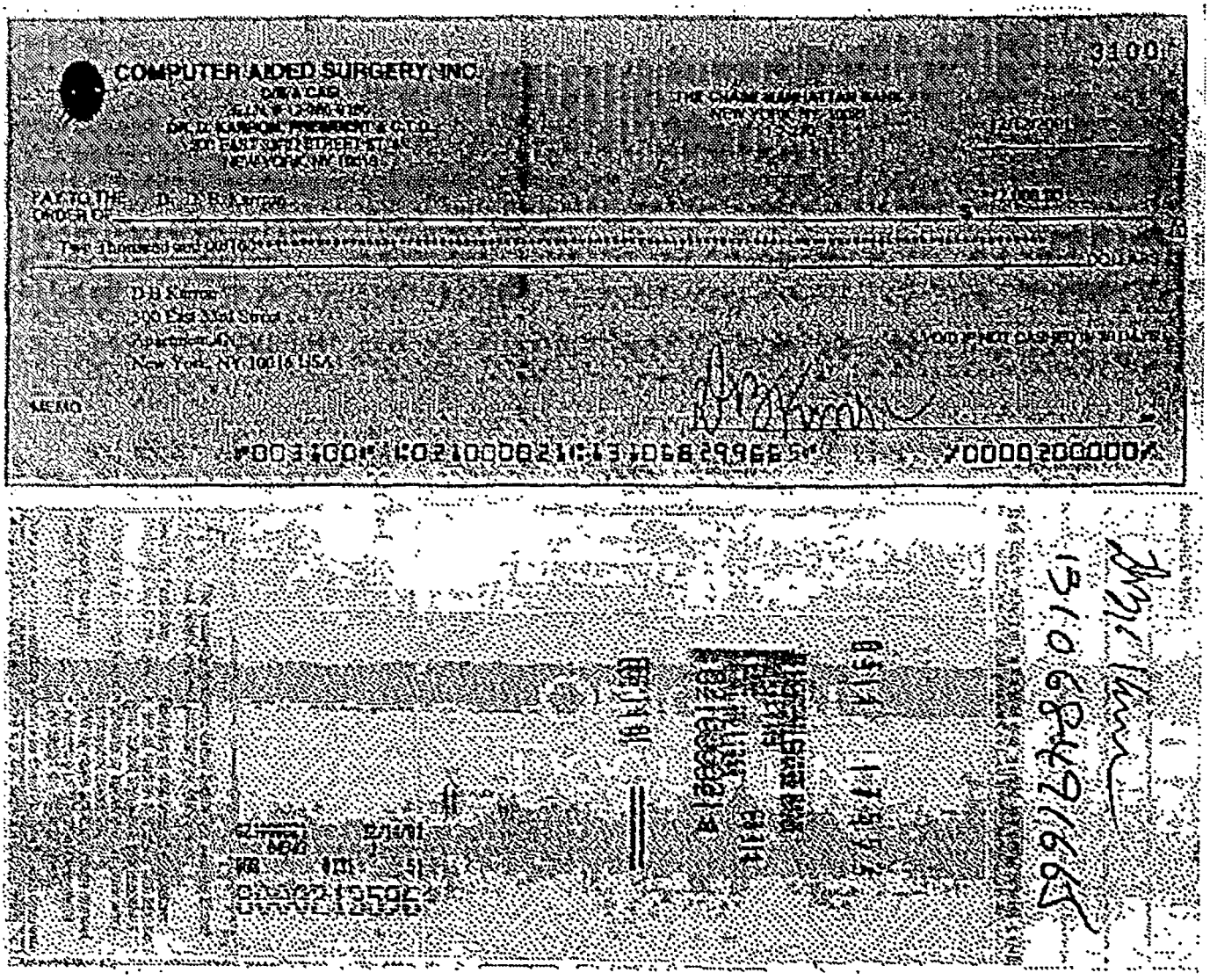


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0073002895 Posting date 14-DEC-01

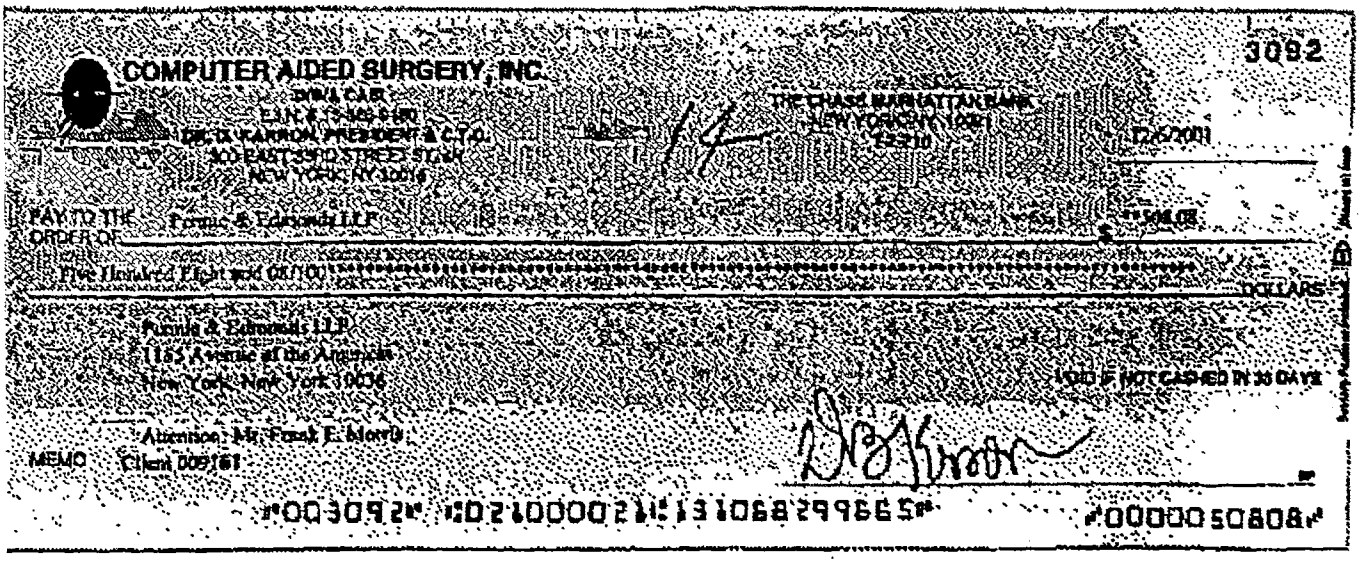


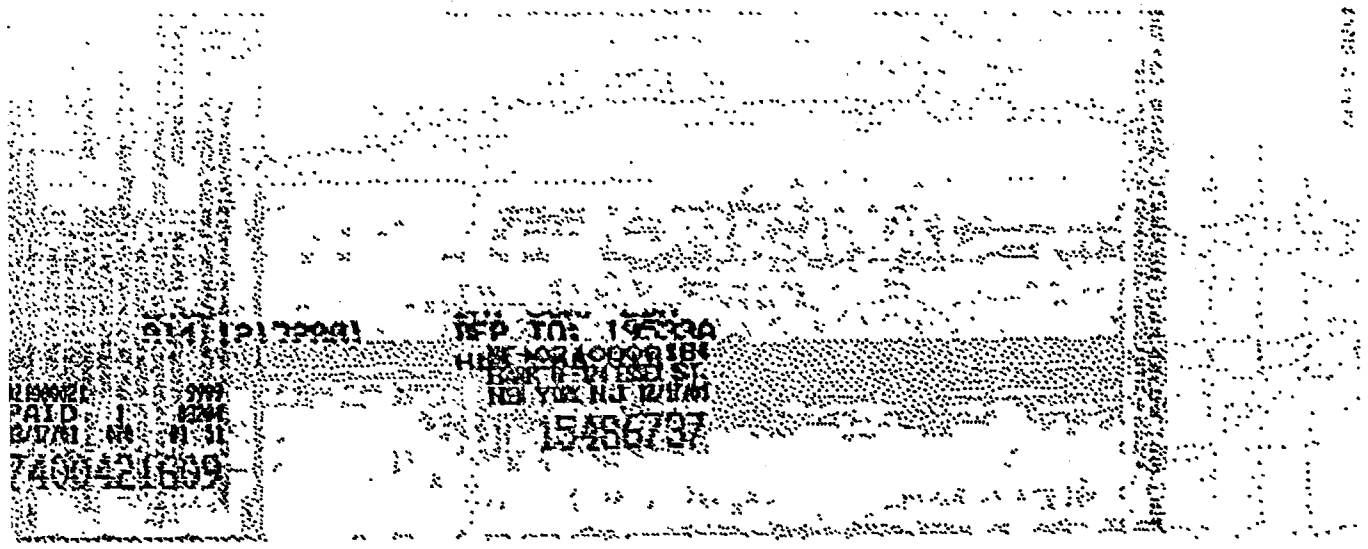


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0080213596 Posting date 14-DEC-01

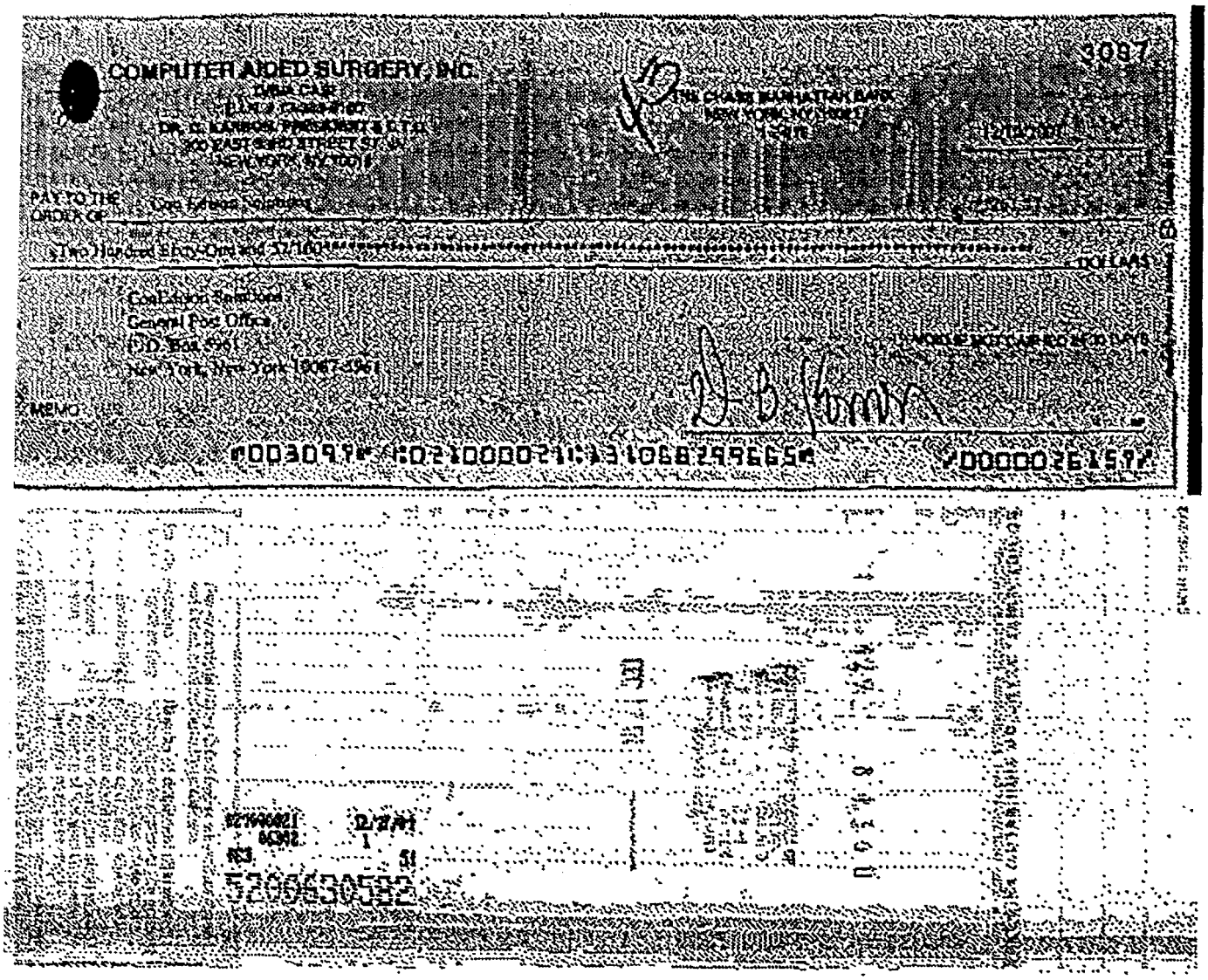


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0074421609 Posting date 17-DEC-01

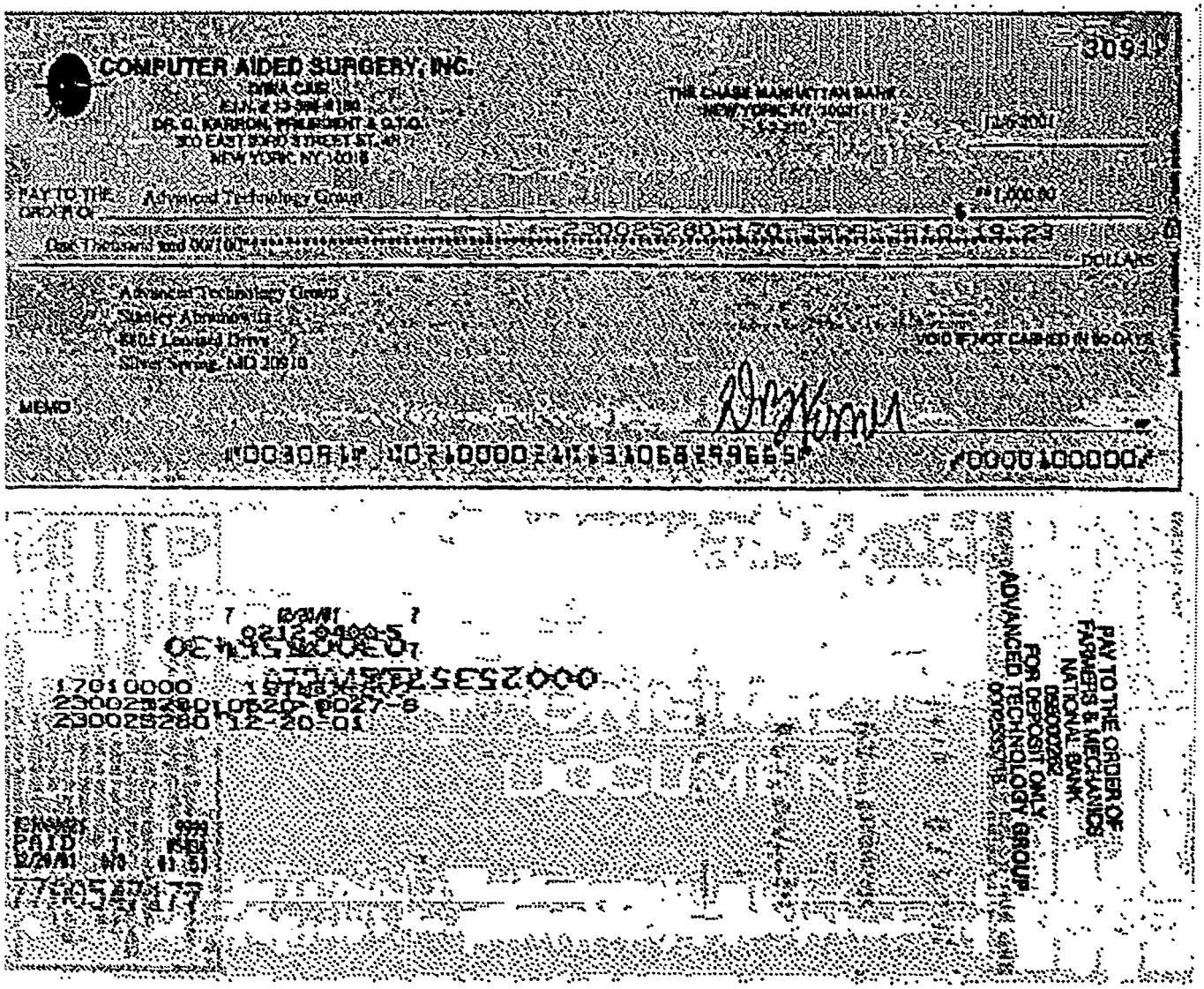




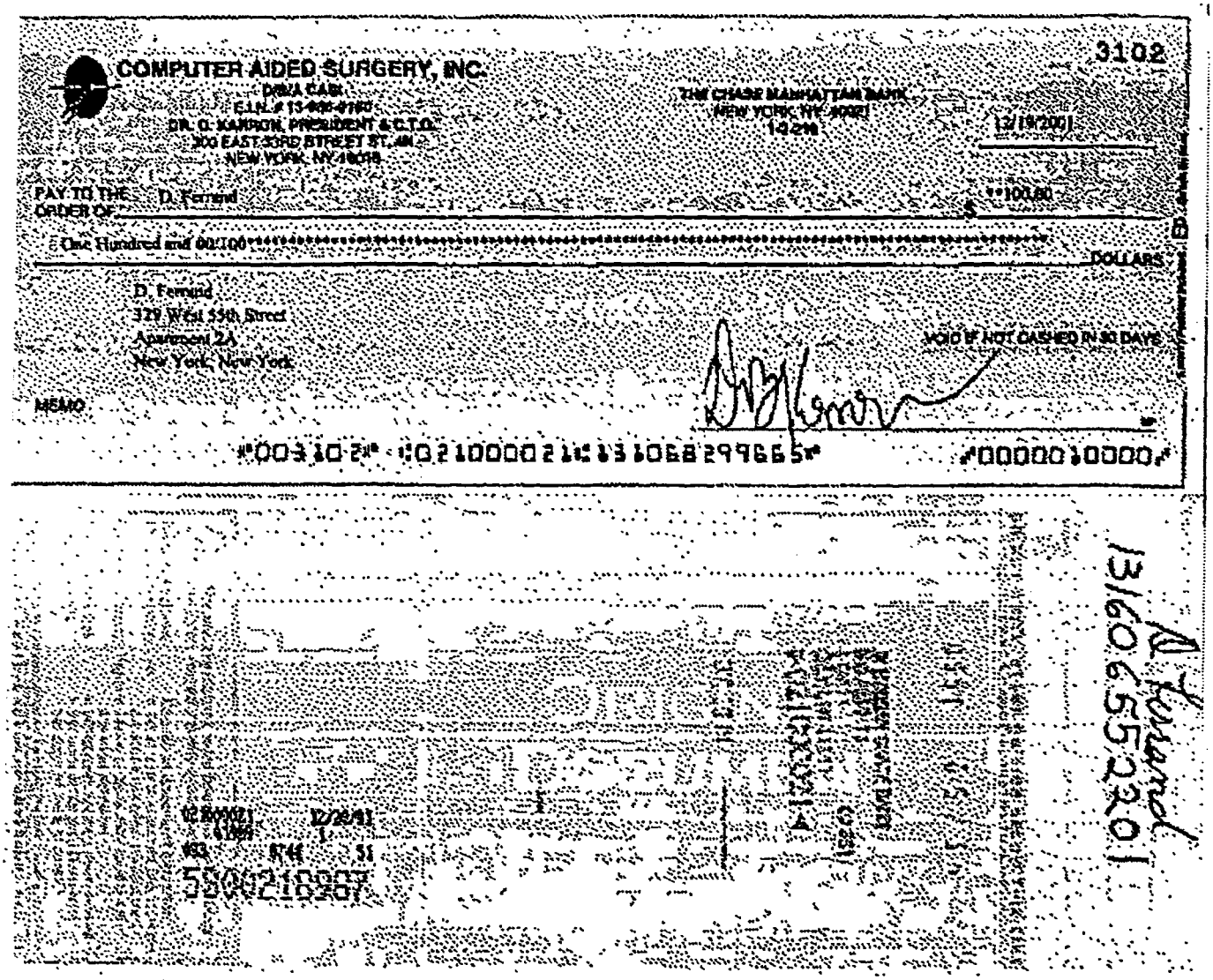
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0052630582 Posting date 17-DEC-01



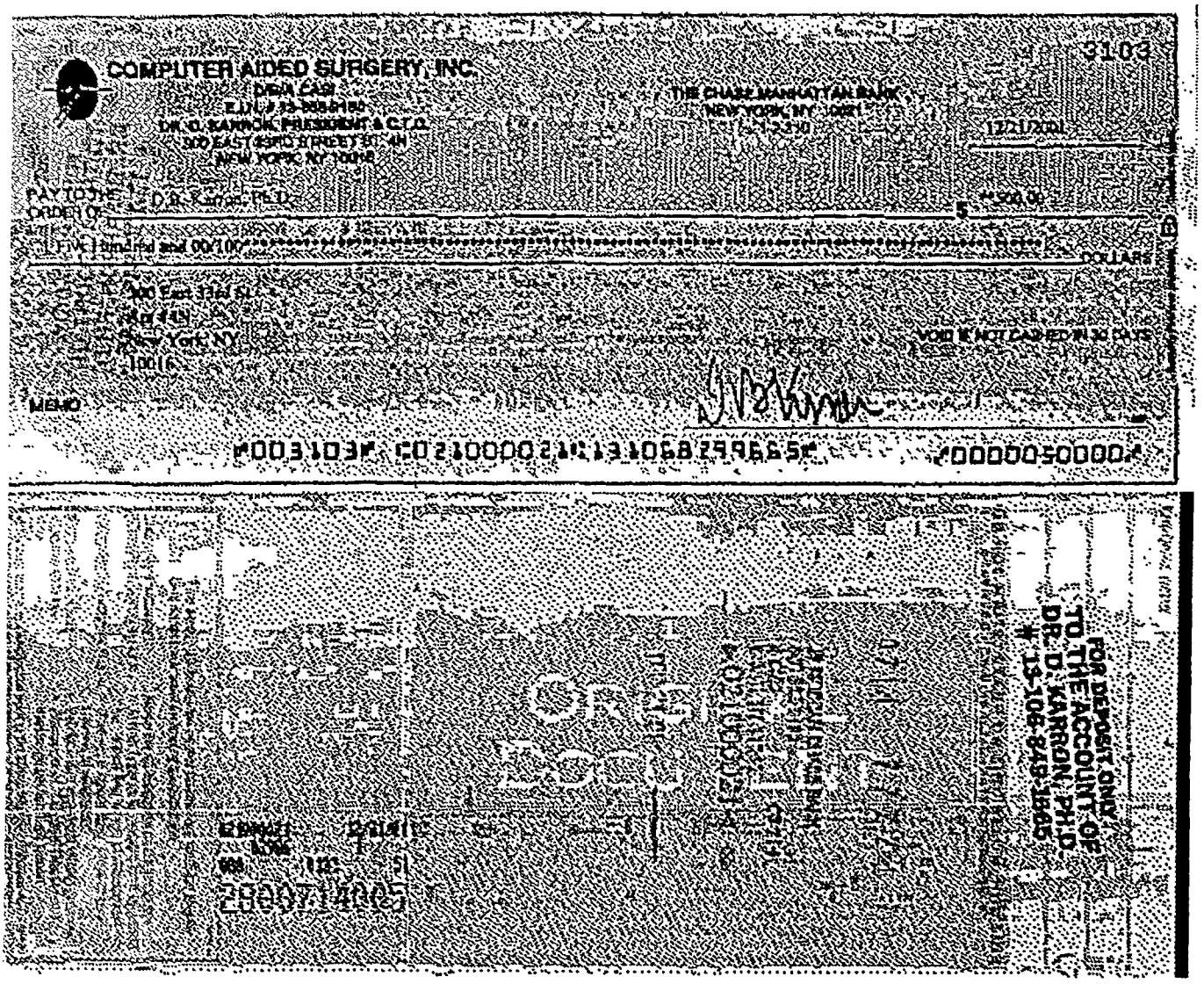
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0077547177 Posting date 20-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0053218987 Posting date 20-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0028714005 Posting date 21-DEC-01



131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 74

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	613.70	150,000.00	139,270.83	11,342.87
Business Checking 131-0758735-65	0.00	100.00	0.00	100.00
Total	**613.70**	**150,100.00**	**139,270.83**	**11,442.87**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $9,640.80.

131-00131-B015-00131- -023-5-02-2BA - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		613.70
Deposits and Credits	1	150,000.00
Withdrawals and Debits	4	670.30
Checks Paid	74	138,600.53
Ending Balance		**11,342.87**

Deposits and Credits

Date	Description	Amount
10/26	Nist Treas 310 Misc Pay 102601 133889180130600	150,000.00
Total		**150,000.00**

Withdrawals and Debits

Date	Description	Amount
10/31	Chase Sbfs Line Payment 103101 71092305018921	561.76
11/01	Analysis Fee For The Month Of October	7.54
11/14	American Express Elec Remit 111401 011112010426069	1.00
11/21	Deduction-Notice Mailed - transfer to related acct, ?, 131-0758 735-65 ?	100.00
Total		**670.30**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
2955	10/31	284.85	2981	10/26	2,000.00	3007	11/14	1,275.00
2956	11/01	100.00	2982	10/26	2,000.00	3014*	11/19	1,000.00
2957	11/01	100.00	2983	10/26	2,000.00	3015	11/13	113.02
2958	10/23	53.27	2984	10/26	2,000.00	3016	11/01	100.00
2959	11/01	100.00	2985	10/26	2,000.00	3018*	11/09	587.44
2960	10/23	235.82	2986	11/13	50.00	3027*	11/16	303.56
2961	10/23	300.00	2988*	11/19	27.35	3030*	11/14	20.28
2962	10/26	75,000.00	2989	11/14	112.86	3032*	11/15	295.57
2963	11/07	44.40	2990	11/06	151.76	3033	11/20	237.37
2964	11/07	174.42	2991	10/29	41.14	3034	11/13	158.40
2966*	11/01	10.00	2992	11/08	105.60	3035	11/15	55.70
2967	11/01	200.00	2993	10/29	158.05	3036	11/21	100.00
2968	10/29	214.34	2994	11/07	139.80	3037	11/14	1,770.00
2969	11/06	92.67	2995	11/05	12.34	3038	11/09	225.00
2970	11/02	441.79	2996	11/16	430.00	3039	11/09	317.17
2971	11/06	48.99	2997	10/29	3,315.70	3040	11/09	2,000.00
2972	11/16	17.52	2998	10/29	4,451.24	3041	11/21	200.00
2973	11/06	70.00	2999	11/01	254.77	3042	11/20	1,000.00
2974	10/30	110.55	3000	10/29	4,957.85	3046*	11/19	107.17
2975	11/13	7.01	3001	11/06	17.52	3049*	11/16	194.85
2976	11/13	600.00	3002	11/02	60.48	3051*	11/19	519.60
2977	10/26	2,000.00	3003	10/29	4,000.00	3052	11/19	1,007.16
2978	10/26	2,000.00	3004	10/29	3,000.00	3053	11/19	205.73
2979	10/26	2,000.00	3005	11/02	5,710.42	3064*	11/23	2,000.00
2980	10/26	2,000.00	3006	11/14	1,605.00			

Total (74 checks) **138,600.53**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/23	24.61	10/26	57,024.61	10/29	36,886.29

131-00131-B015-00131- -023-5-02-2BA - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

10/30	36,775.74	11/07	28,092.23	11/16	17,847.25
10/31	35,929.13	11/08	27,986.63	11/19	14,980.24
11/01	35,056.82	11/09	24,857.02	11/20	13,742.87
11/02	28,844.13	11/13	23,928.59	11/21	13,342.87
11/05	28,831.79	11/14	19,144.45	11/23	11,342.87
11/06	28,450.85	11/15	18,793.18		

Analysis Fee Explanation

An Analysis Fee of $ 7.54 was charged to your account on 11/01 based on your activity and balances during the period 10/01 - 10/31. Below is a summary of your activity in the following account(s): 131-0682996-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	31	$ 0.20	6.20
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	7.00
Monthly Maintenance Charge	15.00
Total Charges Before Earnings Credit	22.00
Less Earnings Credit on $ 9,640.80 of combined checking average collected balances	14.46
Analysis Fee for October	**7.54**

With combined Business Banking balances of $ 15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

131-00131-B015-00131- -023-5-02-2BA - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		0.00
Deposits and Credits	1	100.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**100.00**

Deposits and Credits

Date	Description	Amount
11/21	Deposit - transfer from related acct 131-068-2996-65 2 0	100.00
Total		**100.00**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/21	100.00				

November 24 - December 21, 2001

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 47

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	11,342.87	75,000.00	83,708.31	2,634.56
Business Checking 131-0758735-65	100.00	60,000.00	32,009.35	28,090.65
Total	**11,442.87**	**135,000.00**	**115,717.66**	**30,725.21**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in November totaled $19,560.76.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		11,342.87
Deposits and Credits	3	75,000.00
Withdrawals and Debits	1	1,007.16
Checks Paid	37	82,701.15
Ending Balance		**2,634.56**

Deposits and Credits

Date	Description	Amount
12/04	Deposit	5,000.00
12/05	Nist Treas 310 Misc Pay 120501 133889180130600	60,000.00
12/11	Deposit	10,000.00
Total		**75,000.00**

Withdrawals and Debits

Date	Description	Amount
12/06	American Express Elec Remit 120601 011205010954833	1,007.16
Total		**1,007.16**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3017	11/26	17.52	3068	12/03	44.18	3089	12/12	170.00
3048*	11/26	43.03	3069	11/27	100.00	3090	12/12	314.51
3054*	11/27	69.18	3070	12/03	35.49	3091	12/20	1,000.00
3055	11/26	100.00	3071	12/03	1,325.70	3092	12/17	508.08
3056	11/29	390.00	3072	12/04	1,636.06	3093	12/11	2,000.00
3058*	11/27	1,553.39	3073	12/11	36.67	3094	12/11	2,000.00
3059	11/27	480.00	3074	12/07	3,526.00	3096*	12/13	17.52
3060	11/30	1,000.00	3075	12/13	172.13	3097	12/17	261.57
3062*	12/05	11.94	3076	12/10	109.92	3100*	12/14	2,000.00
3063	11/30	540.00	3081*	12/14	31.38	3102*	12/20	100.00
3065*	12/04	500.00	3086*	12/07	997.26	3103	12/21	500.00
3066	11/28	55.85	3087	12/14	53.77			
3067	12/05	1,000.00	3088	12/07	60,000.00			

Total (37 checks) **82,701.15**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/26	11,182.32	12/04	8,452.47	12/12	7,279.01
11/27	8,979.75	12/05	67,440.53	12/13	7,089.36
11/28	8,923.90	12/06	66,433.37	12/14	5,004.21
11/29	8,533.90	12/07	1,910.11	12/17	4,234.56
11/30	6,993.90	12/10	1,800.19	12/20	3,134.56
12/03	5,588.53	12/11	7,763.52	12/21	2,634.56

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 11/01 - 11/30. Below is a summary of your activity in the following account(s):
131-0682996-65

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)* COMPUTER AIDED SURGERY INC

131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 11/01 - 11/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Bulk Cash Dep	1	$ 0.30	0.30	Month Maint Fee	1	$ 5.00	5.00
Deposit Ticket	1	$ 0.20	0.20	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							17.90
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**27.90**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		100.00
Deposits and Credits	1	60,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	32,009.35
Ending Balance		**28,090.65**

Deposits and Credits

Date	Description	Amount
12/07	Deposit	60,000.00
Total		**60,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
86	12/11	10,000.00	91	12/17	8,066.00	10000*	12/14	1.00
88*	12/14	8,332.33	92	12/17	3,227.00	10002*	12/21	623.00
89	12/17	50.00	93	12/17	1,338.00			
90	12/21	32.80	96*	12/21	339.22			

Total (10 checks) **32,009.35**

** indicates gap in check sequence*

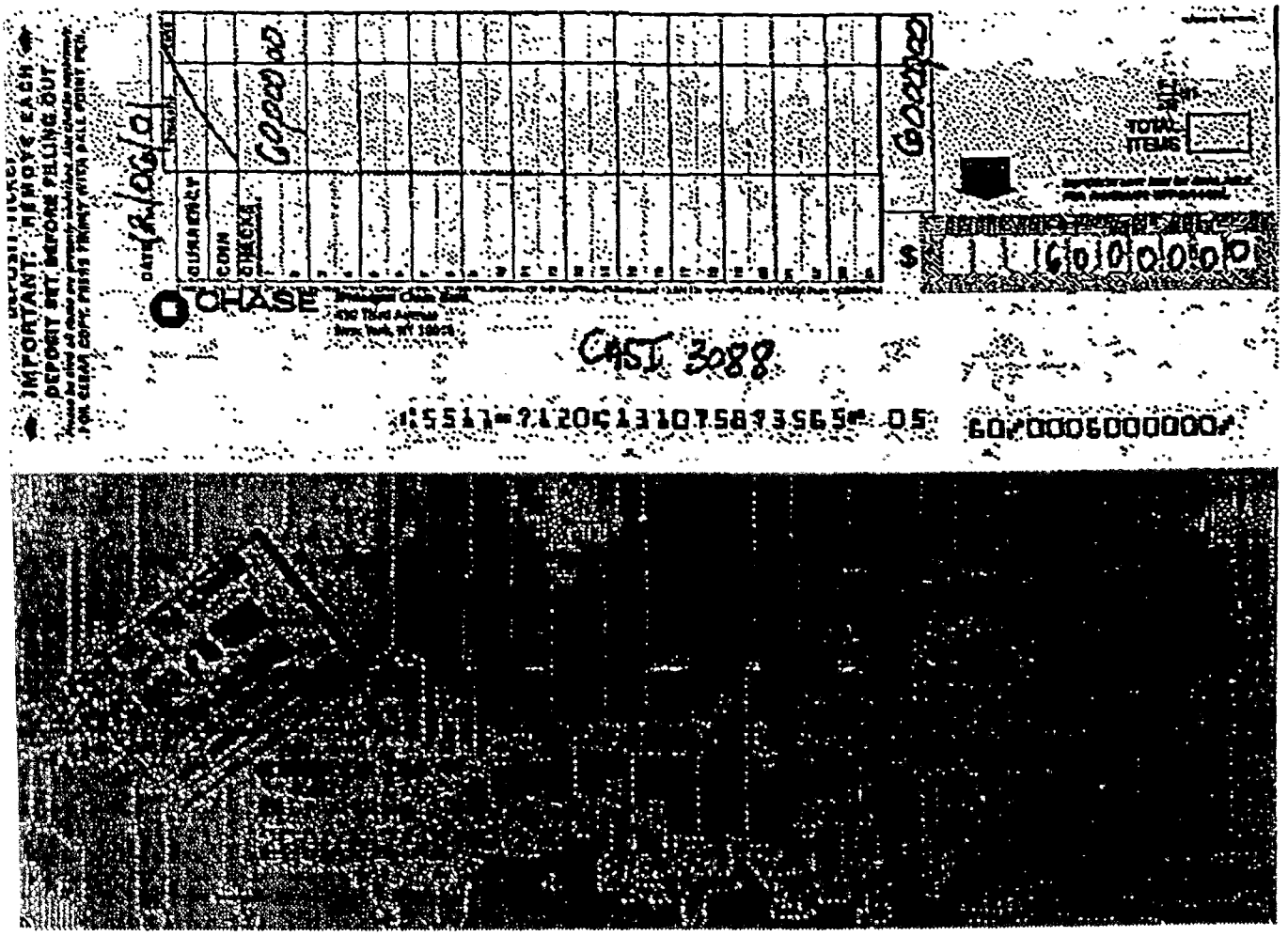
Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/07	60,100.00	12/14	41,766.67	12/21	28,090.65
12/11	50,100.00	12/17	29,085.67		

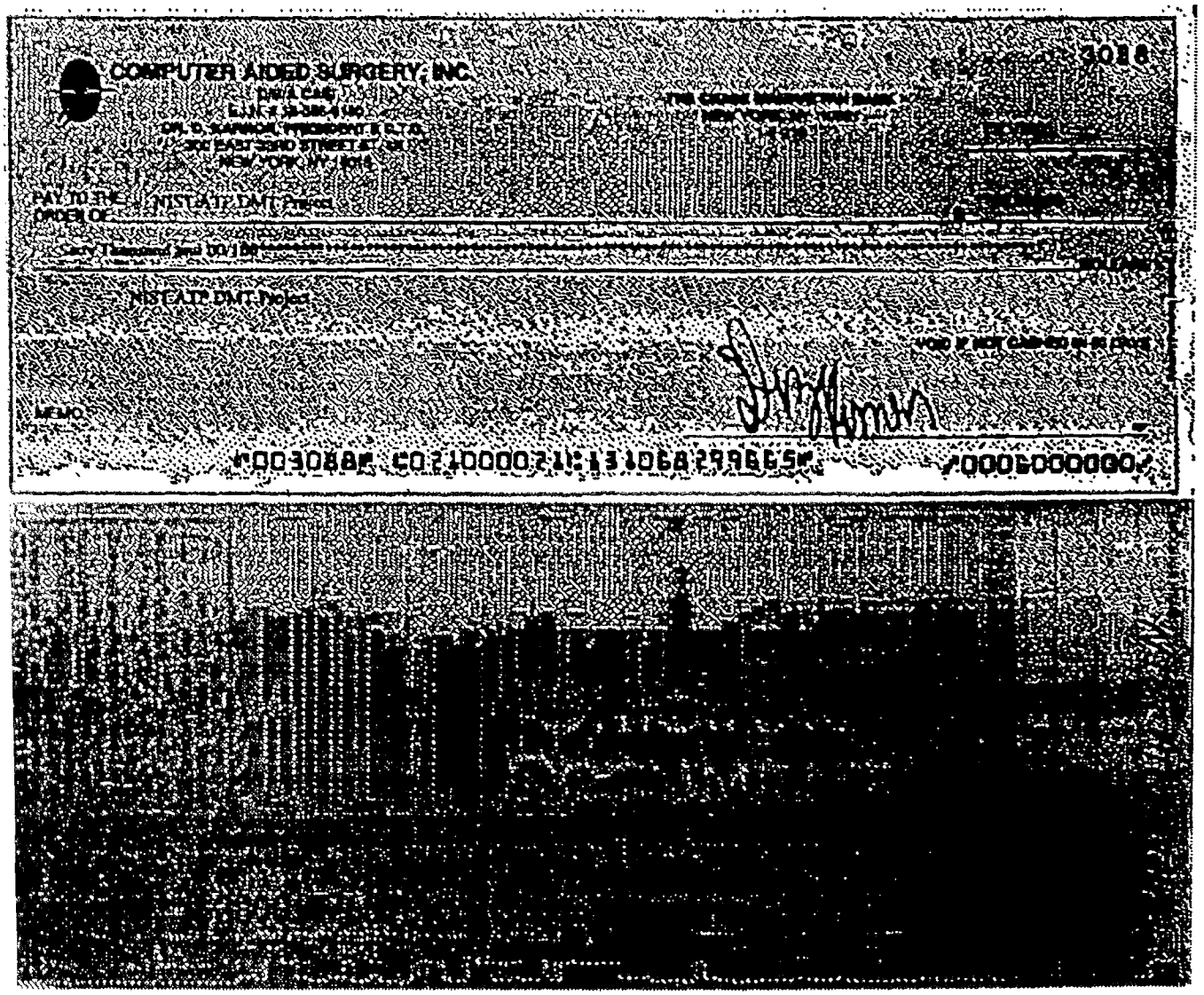
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

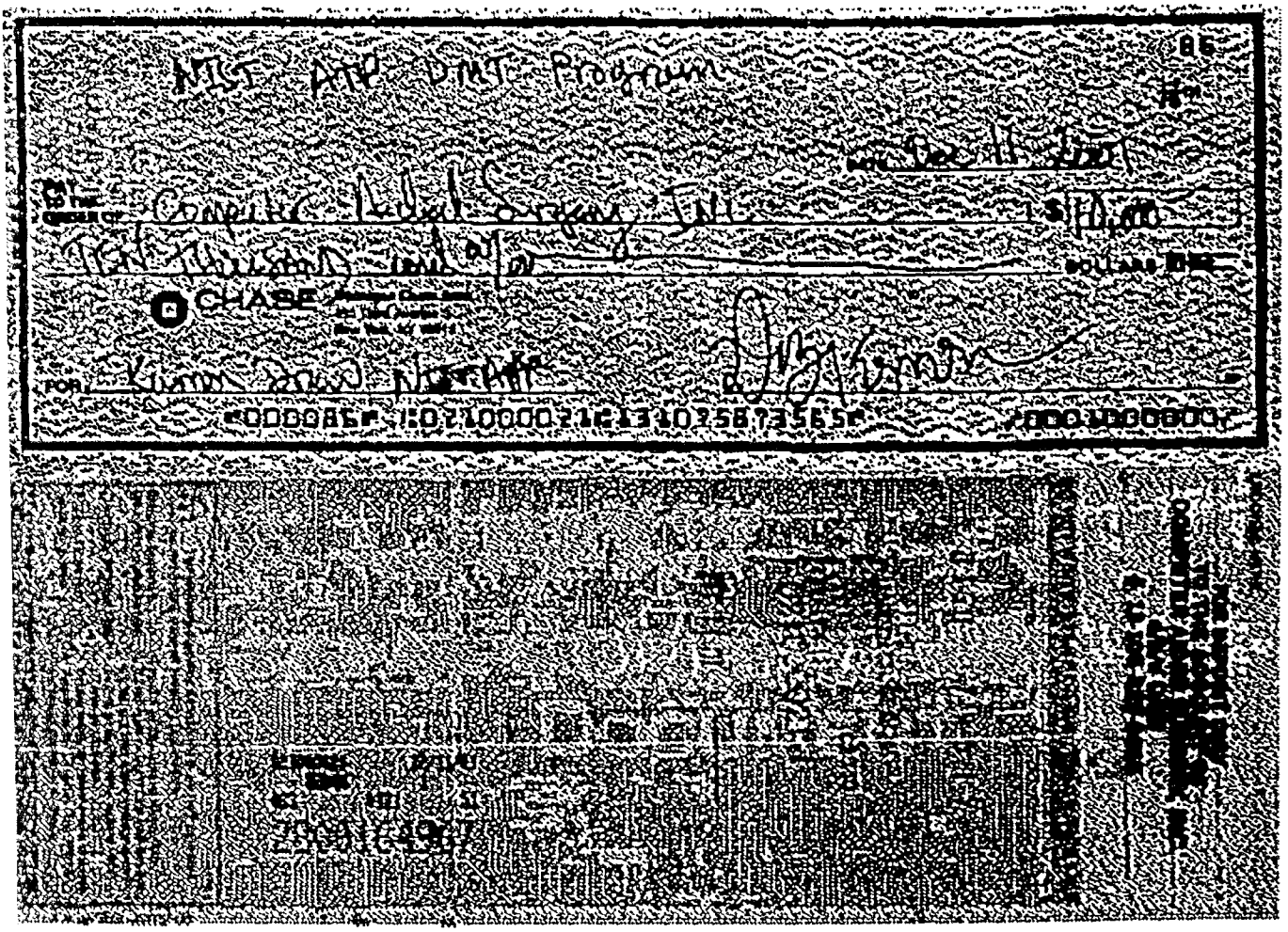
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028147688 Posting date 07-DEC-01



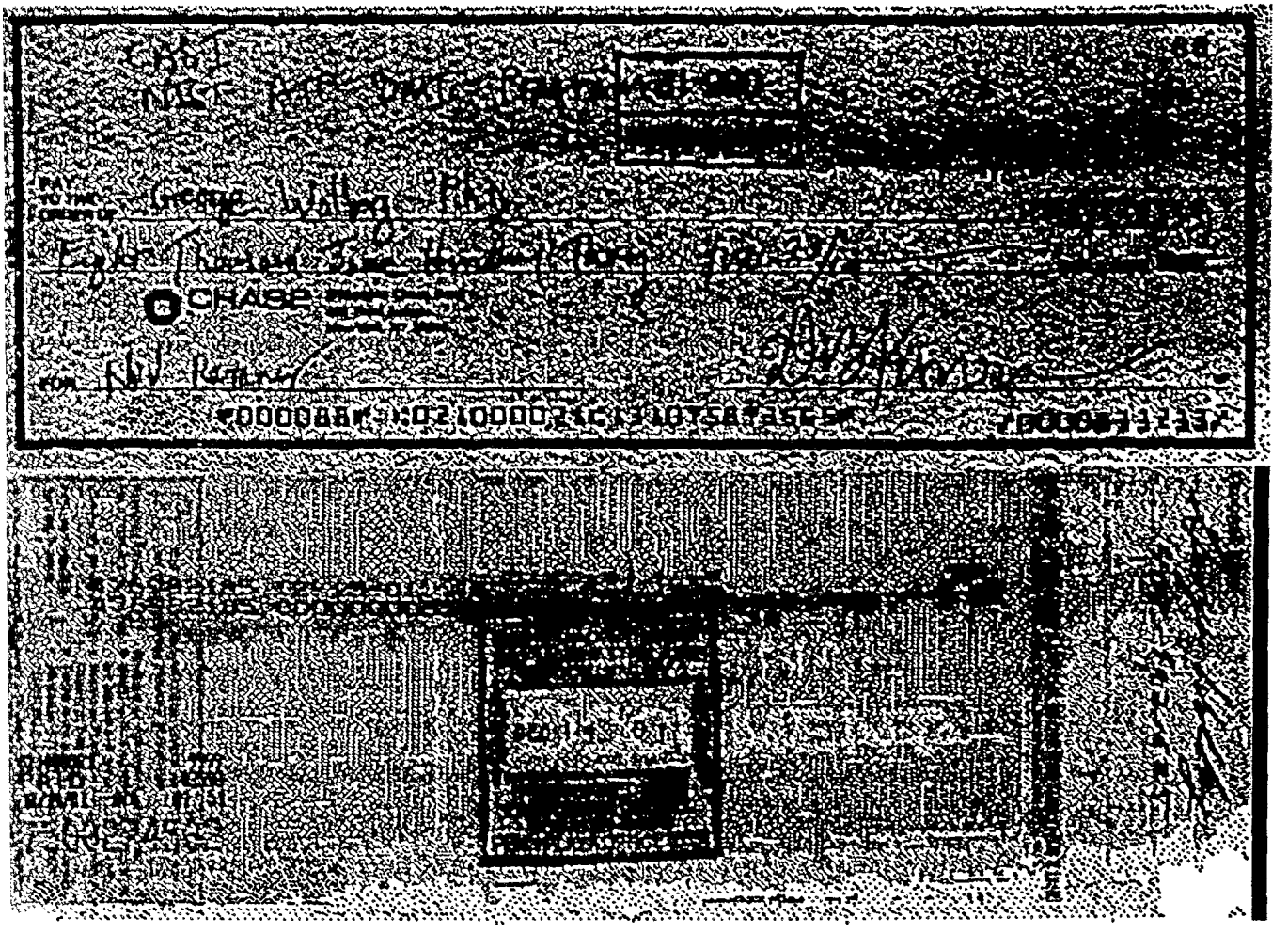
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028147689 Posting date 07-DEC-01



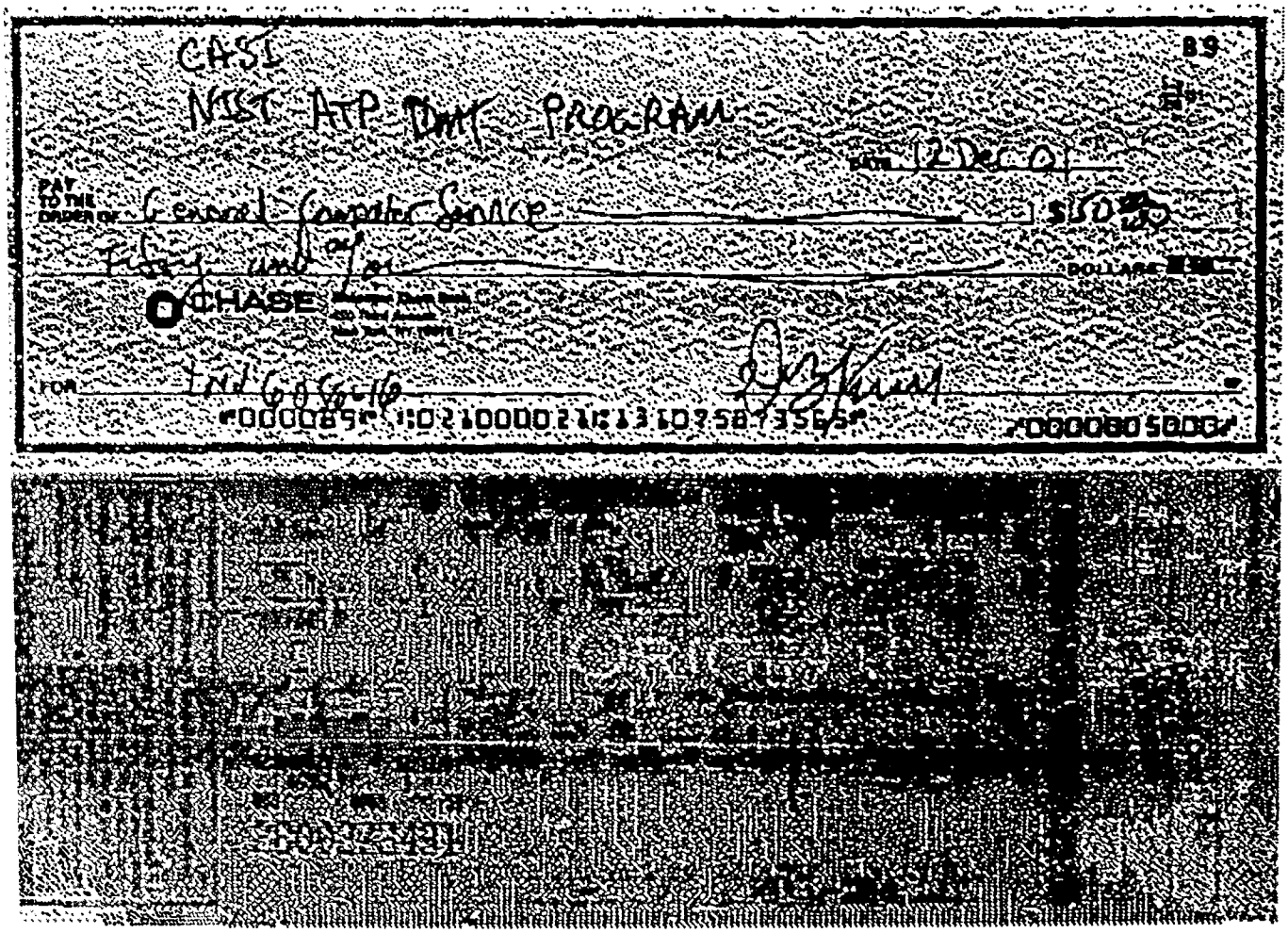
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028164967 Posting date 11-DEC-01



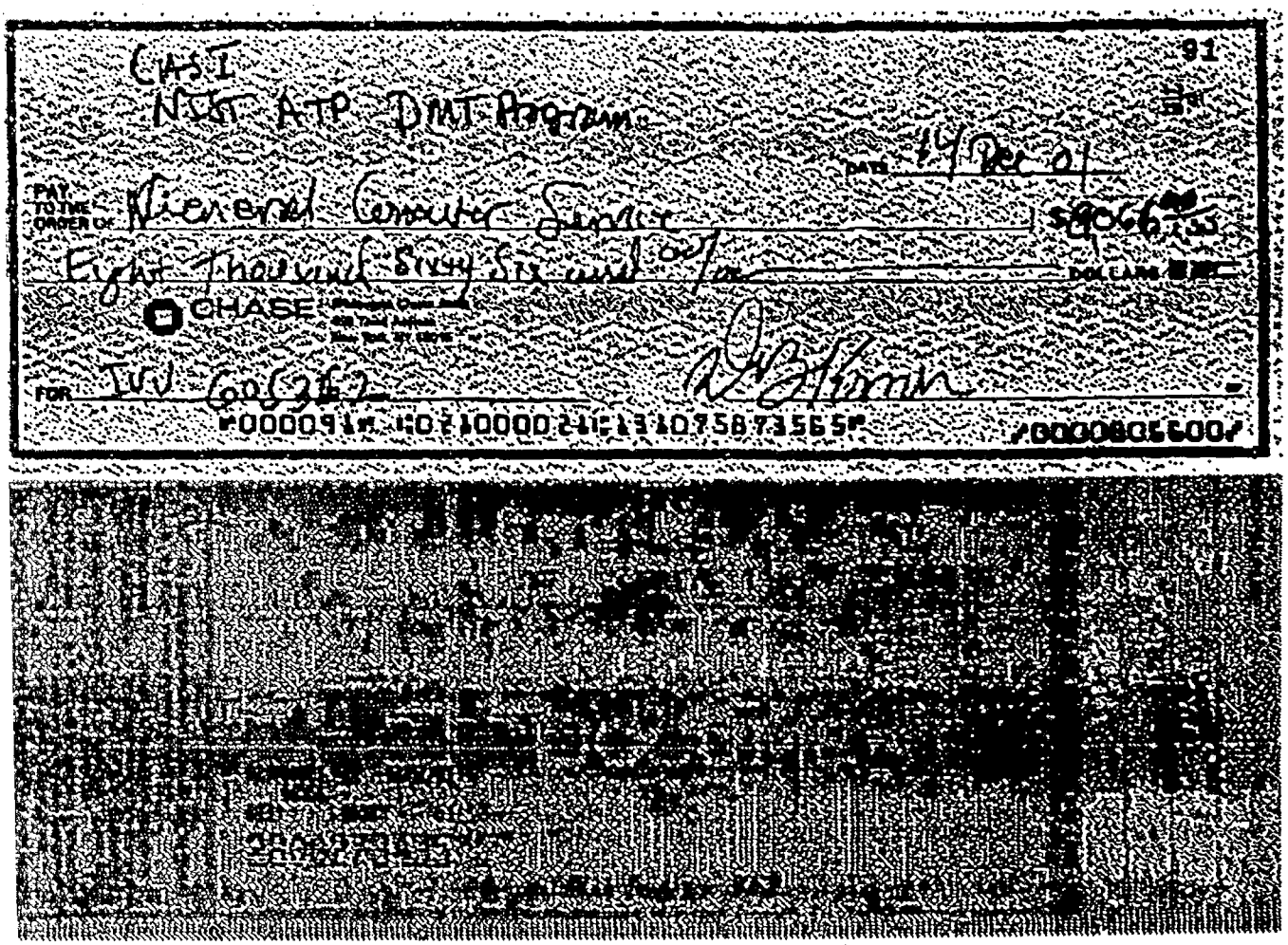
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075274502 Posting date 14-DEC-01



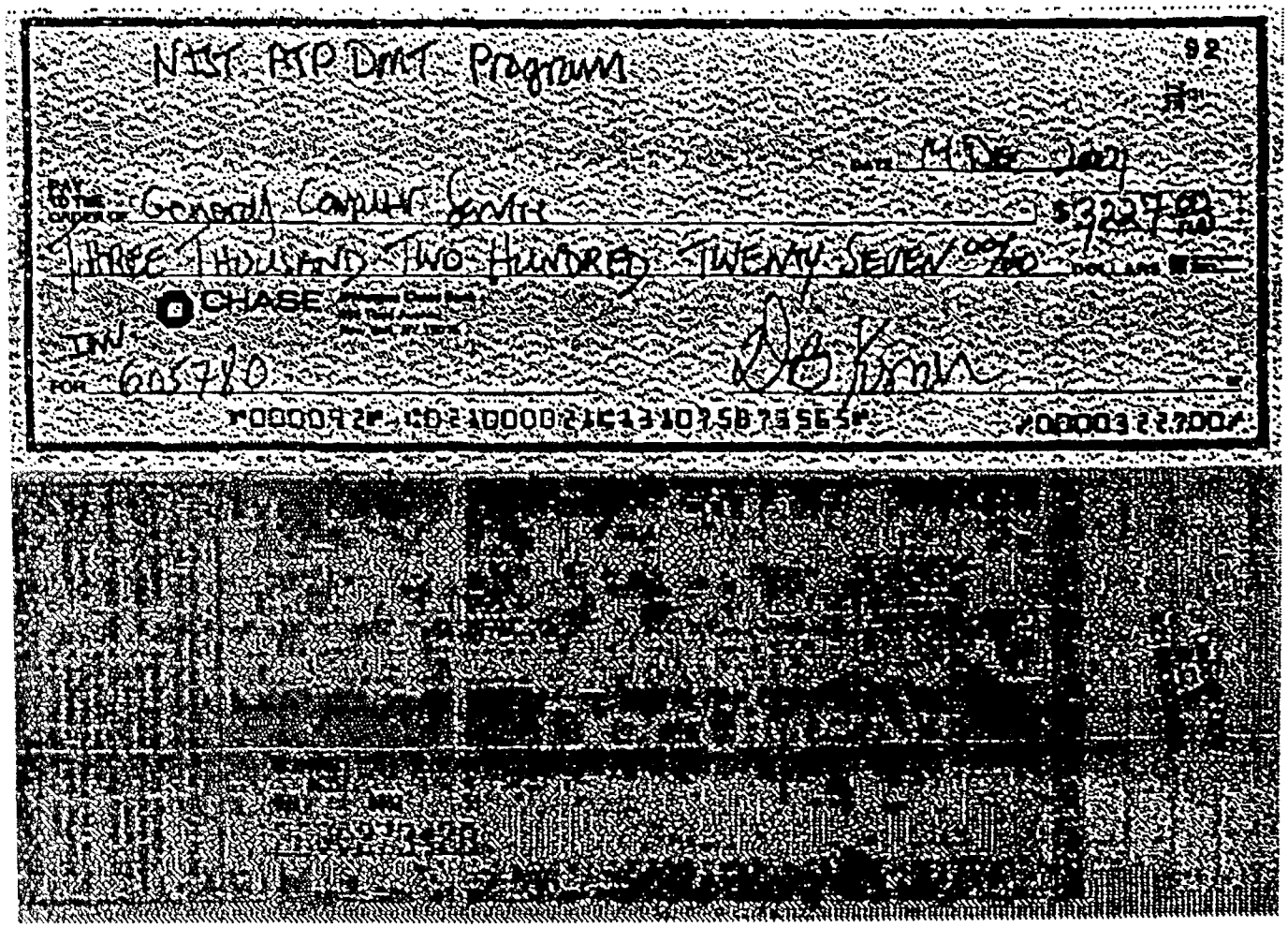
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028273431 Posting date 17-DEC-01



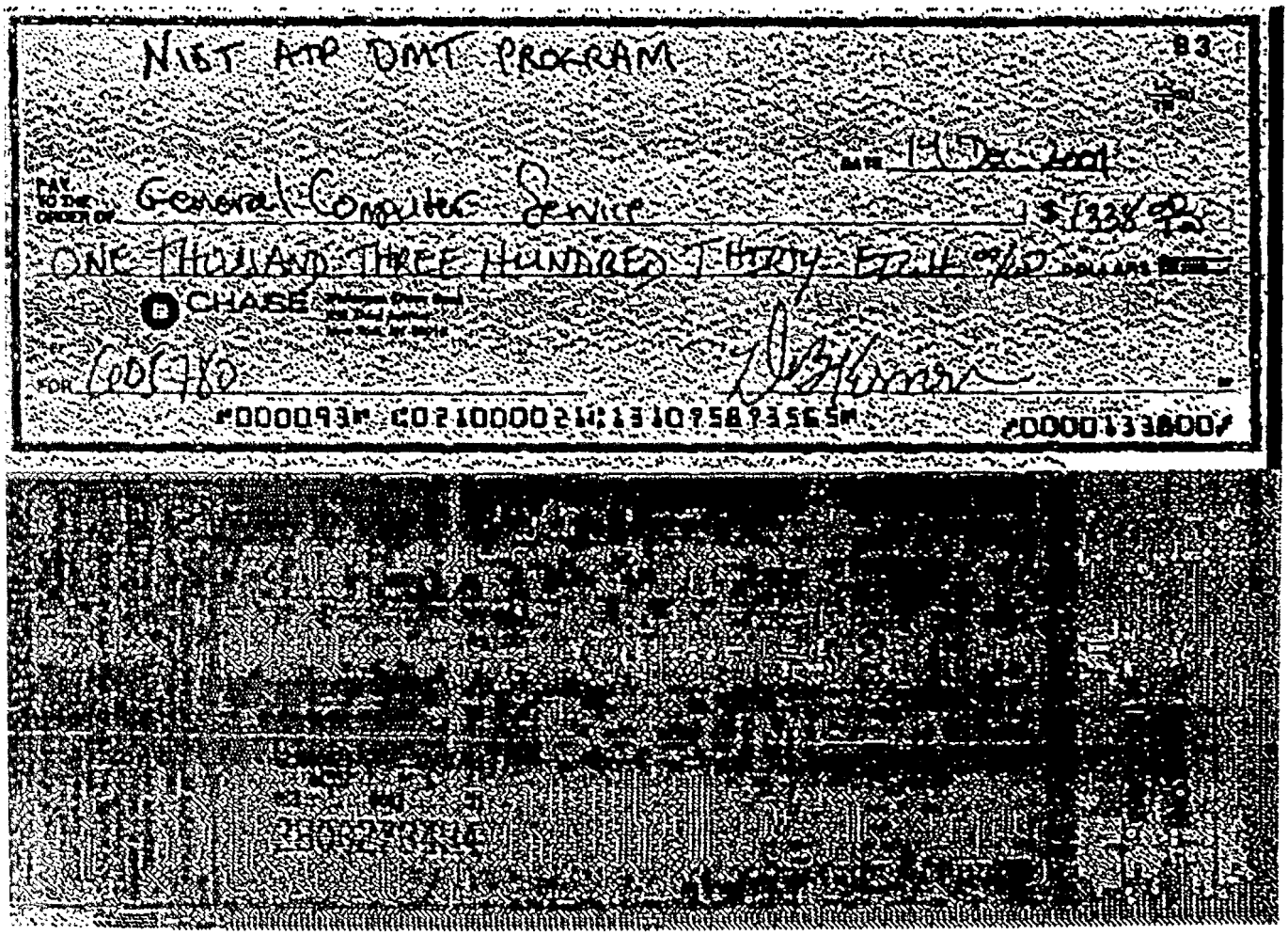
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028273435 Posting date 17-DEC-01



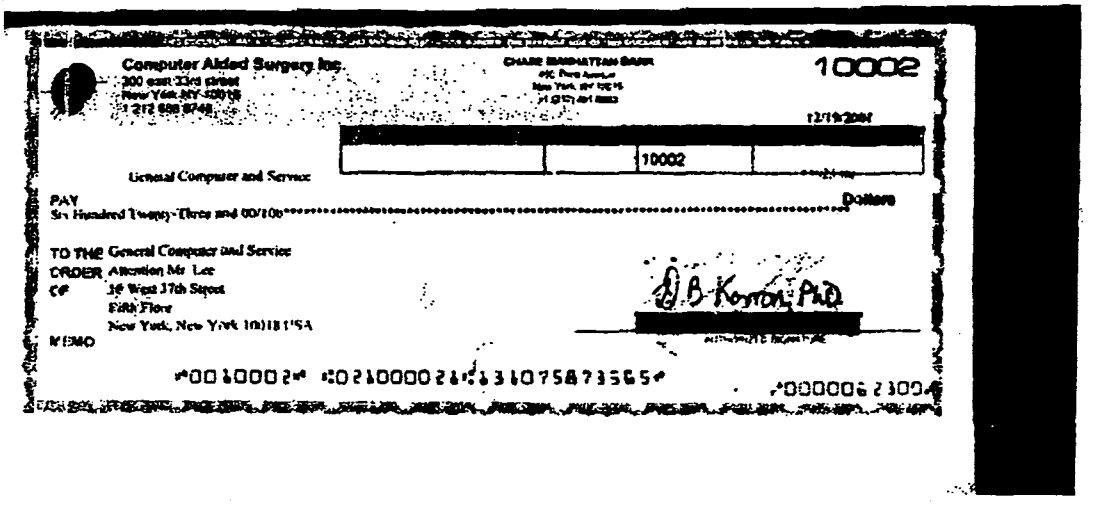
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028273428 Posting date 17-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028273434 Posting date 17-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0043465649 Posting date 20-DEC-01


Computer Aided Surgery Inc.
200 east 33rd street
New York, NY 10016
1 212 686 8748

CHASE MANHATTAN BANK
NY, Trust Service
New York, NY 10015
91-(212) 441-8000

10002

12/19/2001

		10002	

General Computer and Service

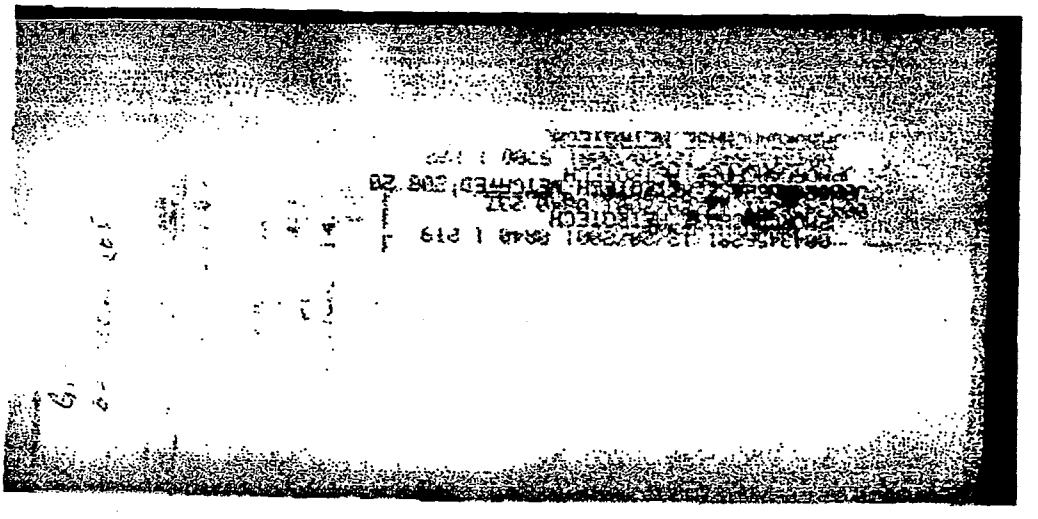
PAY Six Hundred Twenty-Three and 00/100********** Dollars

TO THE ORDER OF General Computer and Service
Attention Mr. Lee
c/o 16 West 37th Street
Fifth Floor
New York, New York 10018 USA

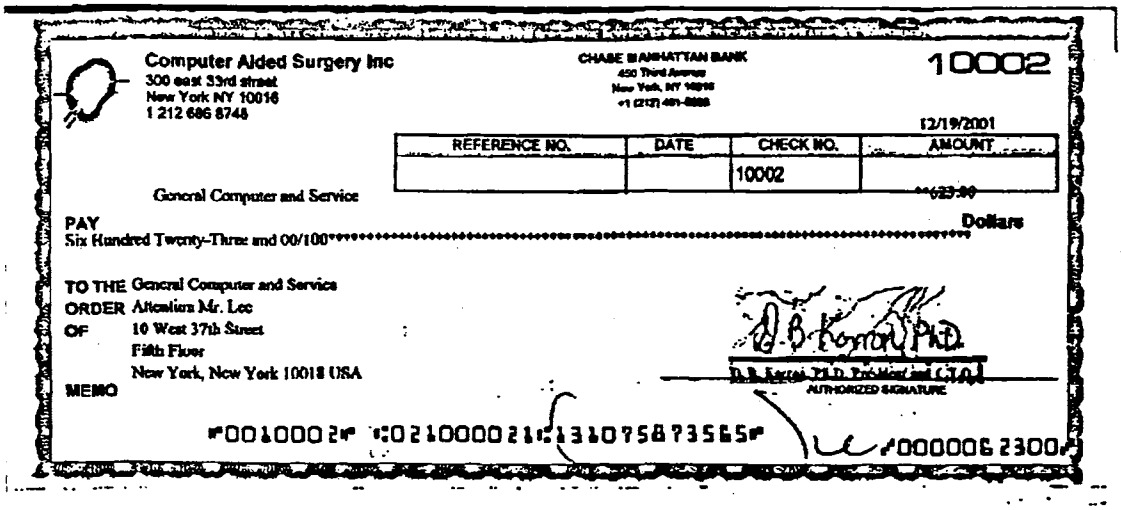
MEMO

J.B. Koyton, PhD

⑈002000 2⑈ ⑆021000021⑆ 3107587 3565⑈ ⑈0000623004



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0043470230 Posting date 21-DEC-01



Computer Aided Surgery Inc
300 east 33rd street
New York NY 10016
1 212 686 8748

CHASE MANHATTAN BANK
450 Third Avenue
New York, NY 10016
+1 (212) 481-6868

10002

12/19/2001

REFERENCE NO.	DATE	CHECK NO.	AMOUNT
		10002	

General Computer and Service

PAY Six Hundred Twenty-Three and 00/100********** Dollars

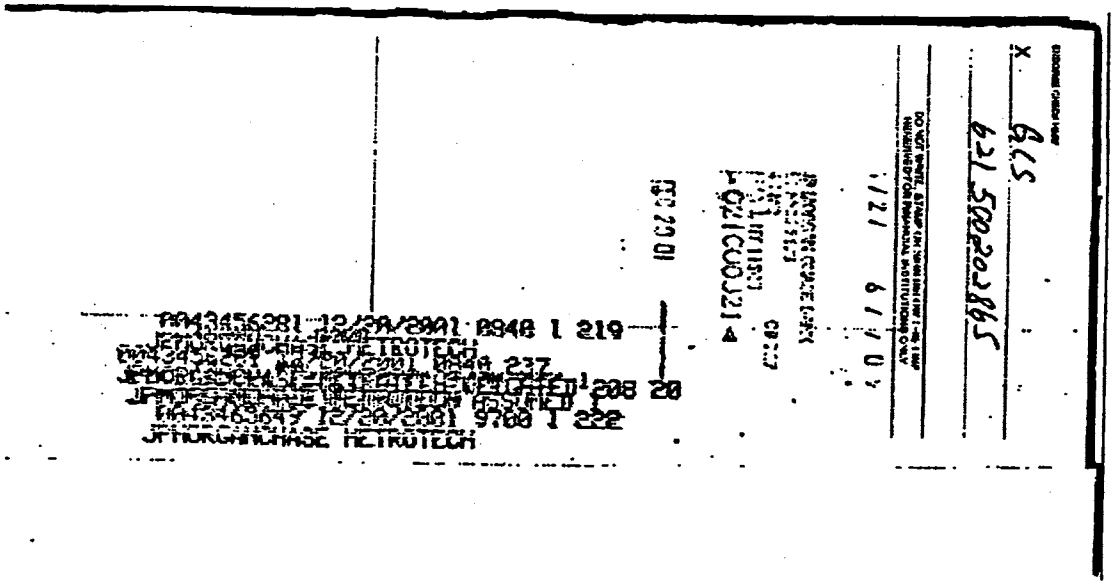
TO THE ORDER OF General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

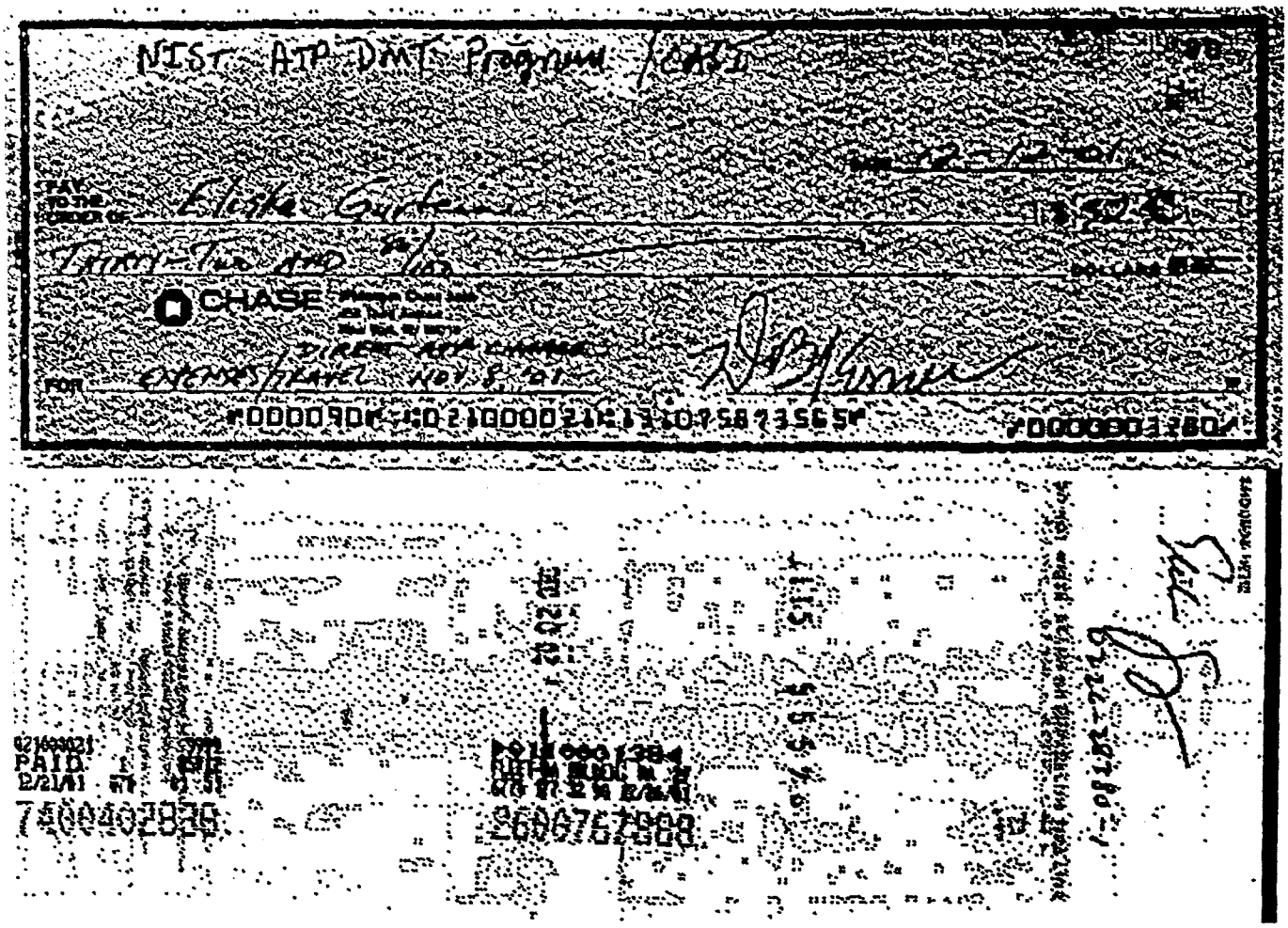
D.B. Kopraw PhD
D.B. Kopraw, Ph.D. President and C.T.O.
AUTHORIZED SIGNATURE

⑈001000 2⑈ ⑆021000021⑆ 1310758735 65⑈ ⑈000006 2300⑈

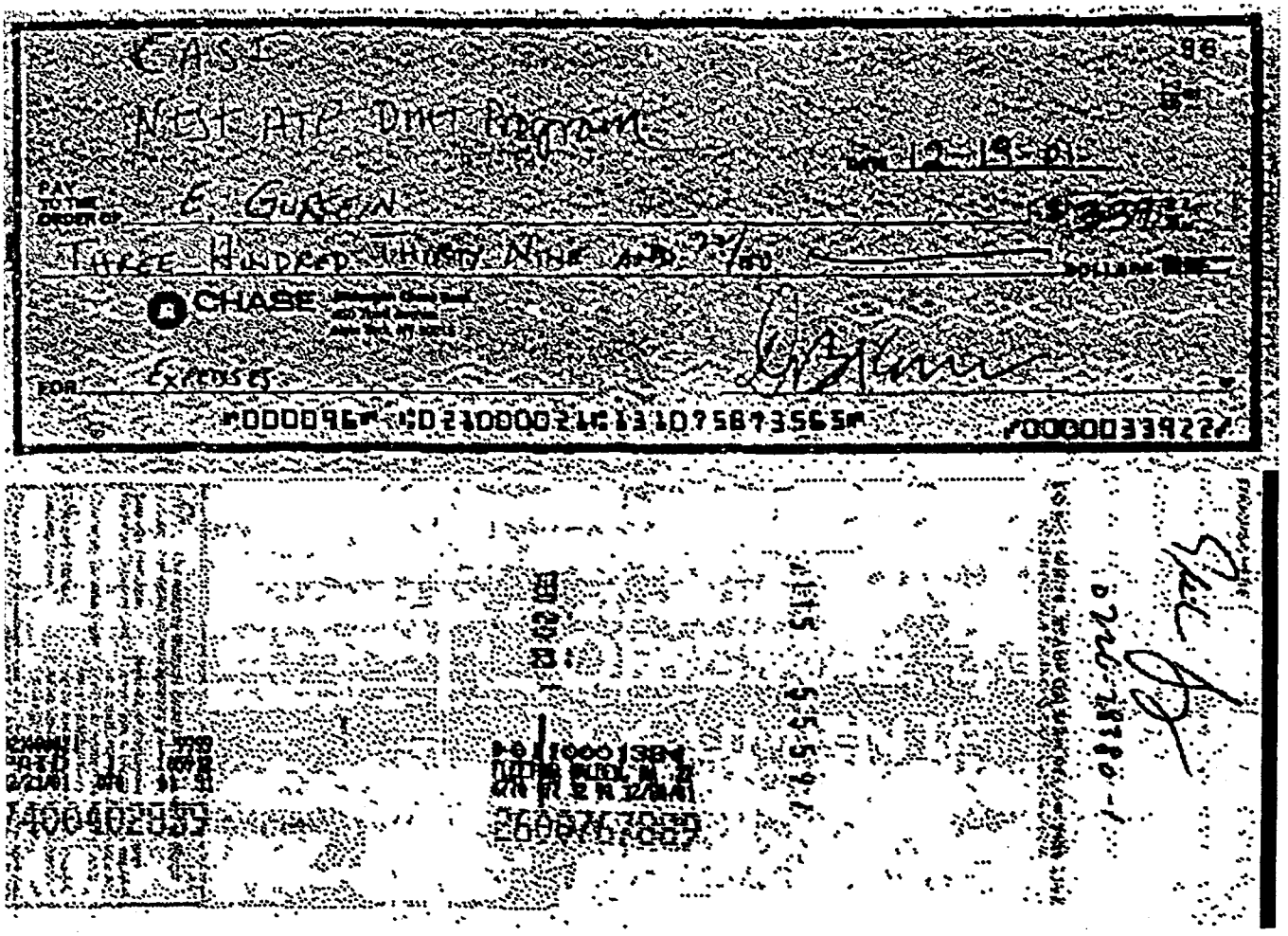
⑈001000 2⑈ ⑆021000021⑆ 1310758735 65⑈ ⑈000006 2300⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074402838 Posting date 21-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074402839 Posting date 21-DEC-01



131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 59

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	2,634.56	15,100.00	16,029.12	1,705.44
Business Checking 131-0758735-65	28,090.65	120,000.00	81,721.53	66,369.12
Total	**30,725.21**	**135,100.00**	**97,750.65**	**68,074.56**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in December totaled $36,075.67.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,634.56
Deposits and Credits	3	15,100.00
Withdrawals and Debits	0	0.00
Checks Paid	23	16,029.12
Ending Balance		**1,705.44**

Deposits and Credits

Date	Description	Amount
12/28	Deposit	5,000.00
12/28	Deposit	100.00
01/09	Deposit	10,000.00
Total		**15,100.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3029	01/03	1,000.00	3108	12/28	2,000.00	3116	01/09	2,000.00
3098*	12/26	13.62	3109	01/14	198.52	3117	01/09	2,000.00
3099	12/26	49.70	3110	01/03	100.00	3118	01/16	48.19
3101*	12/28	216.57	3111	01/14	17.52	3119	01/15	352.92
3104*	01/02	14.39	3112	01/07	190.42	3120	01/17	40.49
3105	12/26	100.00	3113	01/08	400.00	3121	01/23	1,000.00
3106	01/08	102.78	3114	01/08	184.00	3122	01/11	2,000.00
3107	12/28	2,000.00	3115	01/09	2,000.00			

Total (23 checks) **16,029.12**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/26	2,471.24	01/08	1,363.08	01/16	2,745.93
12/28	3,354.67	01/09	5,363.08	01/17	2,705.44
01/02	3,340.28	01/11	3,363.08	01/23	1,705.44
01/03	2,240.28	01/14	3,147.04		
01/07	2,049.86	01/15	2,794.12		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 12/01 - 12/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	5	$ 0.20	1.00	Check Paid	48	$ 0.20	9.60
Check Deposited	5	$ 0.20	1.00				

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	11.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		28,090.65
Deposits and Credits	2	120,000.00
Withdrawals and Debits	3	5,102.58
Checks Paid	36	76,618.95
Ending Balance		**66,369.12**

Deposits and Credits

Date	Description	Amount
01/09	Nist Treas 310 Misc Pay 010902 133889180130600	60,000.00
01/23	Nist Treas 310 Misc Pay 012302 133889180130600	60,000.00
Total		**120,000.00**

Withdrawals and Debits

Date	Description	Amount
12/24	American Express Elec Remit 122401 011223010638636	2,524.05
01/14	American Express Elec Remit 011402 020111010893299	1.00
01/23	American Express Elec Remit 012302 020122010853053	2,577.53
Total		**5,102.58**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
87	01/02	1,000.00	10014	01/15	480.78	10026	01/15	1,000.00
94*	12/26	188.80	10015	01/23	284.85	10027	01/16	1,244.64
95	12/24	1,000.00	10016	01/07	34.87	10028	01/16	126.41
10003*	01/02	480.78	10017	12/28	5,000.00	10029	01/16	10.22
10004	01/07	300.00	10018	01/09	398.60	10035*	01/11	5,301.00
10007*	12/28	480.78	10019	01/10	425.00	10036	01/11	8,333.33
10008	12/26	4,312.00	10020	01/18	456.00	10037	01/16	5,950.50
10009	01/04	10,000.00	10021	01/02	914.08	10039*	01/22	38.59
10010	01/10	210.00	10022	01/10	5,778.00	10041*	01/16	328.46
10011	01/11	1,774.00	10023	01/10	4,611.09	10042	01/16	86.96
10012	12/28	100.00	10024	01/09	10,000.00	10043	01/16	4,776.00
10013	01/15	137.21	10025	01/14	1,000.00	10044	01/16	56.00

Total (36 checks) **76,618.95**

** indicates gap in check sequence*

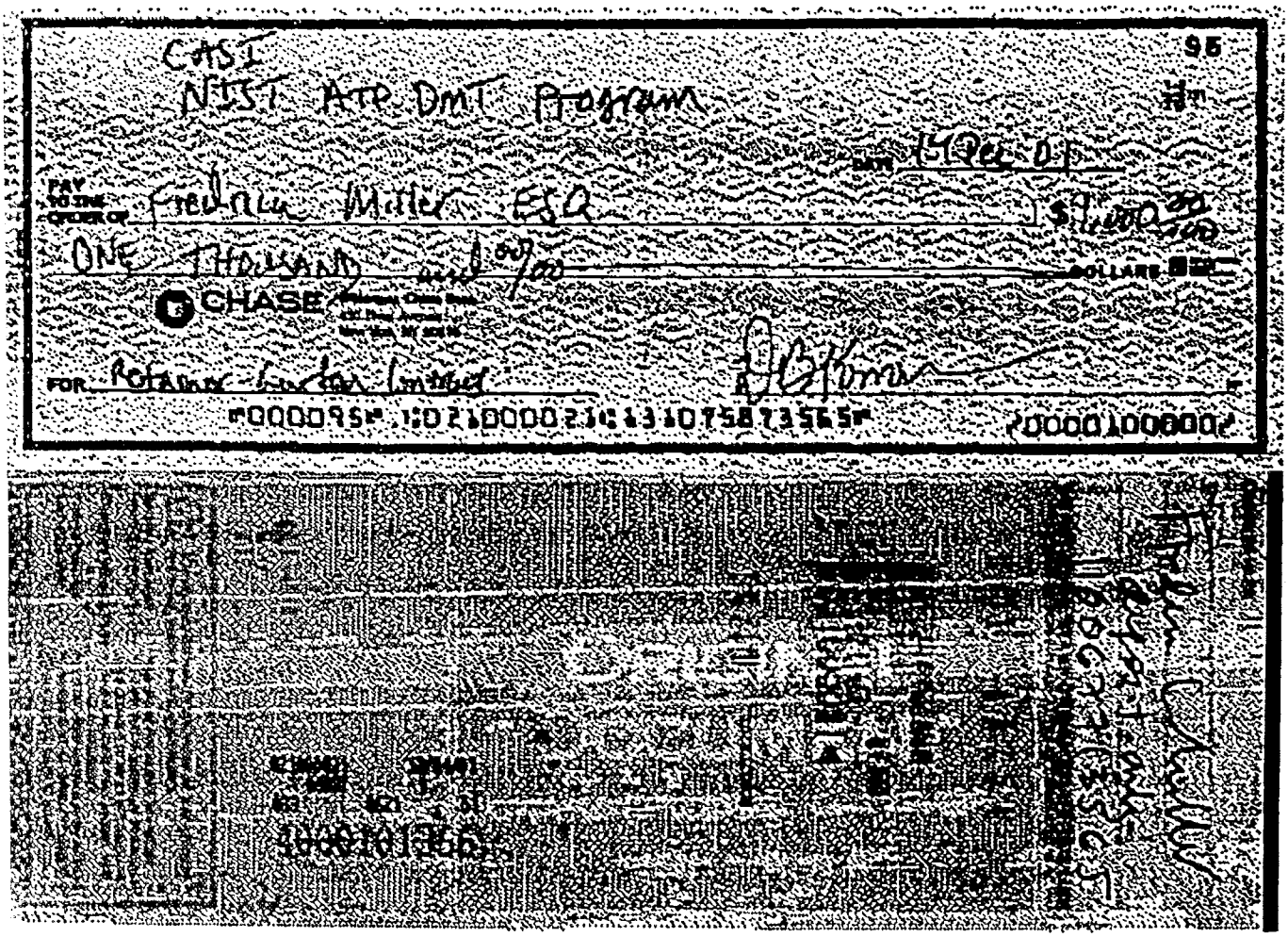
Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/24	24,566.60	01/07	1,755.29	01/15	22,305.28
12/26	20,065.80	01/09	51,356.69	01/16	9,726.09
12/28	14,485.02	01/10	40,332.60	01/18	9,270.09
01/02	12,090.16	01/11	24,924.27	01/22	9,231.50
01/04	2,090.16	01/14	23,923.27	01/23	66,369.12

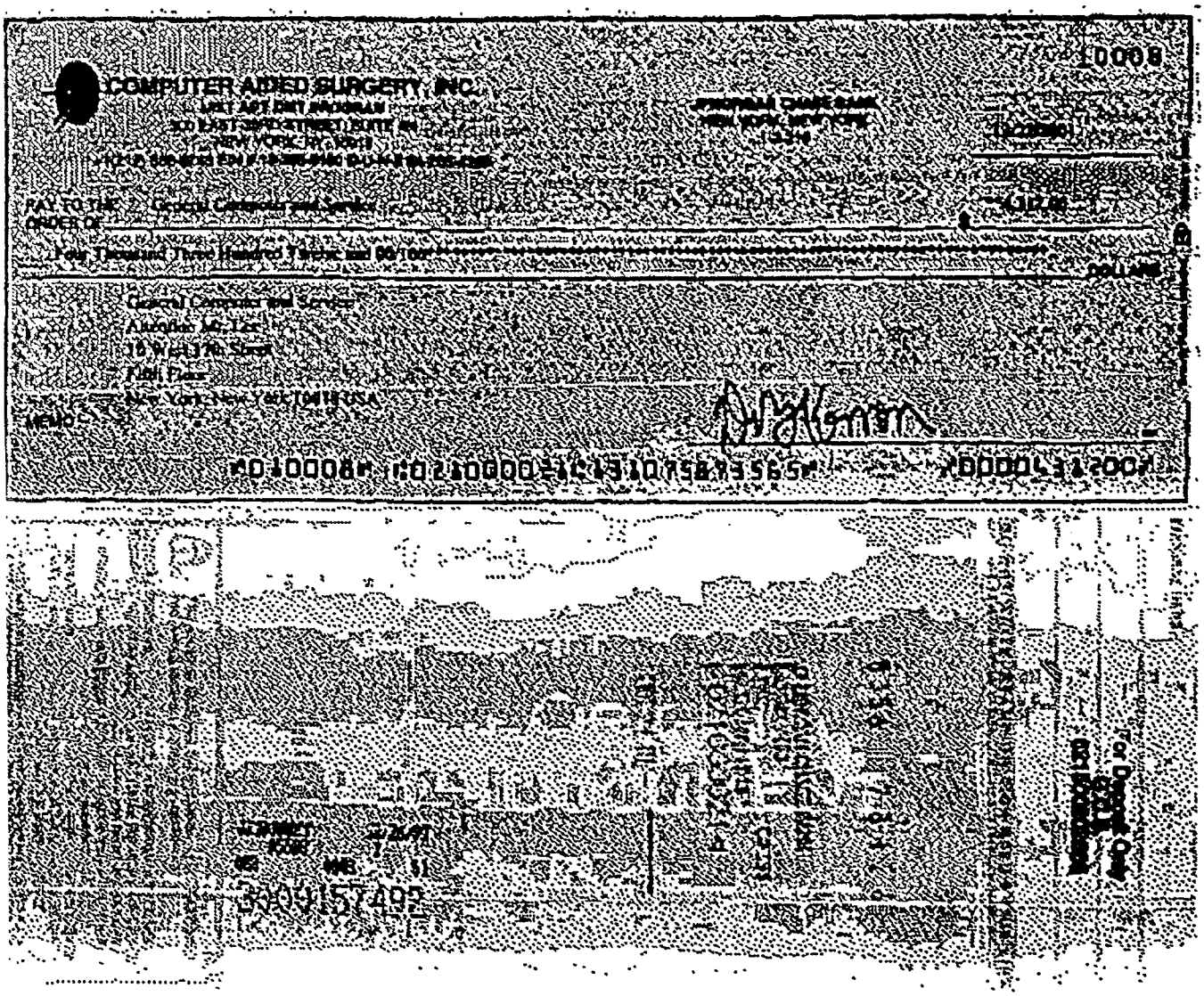
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

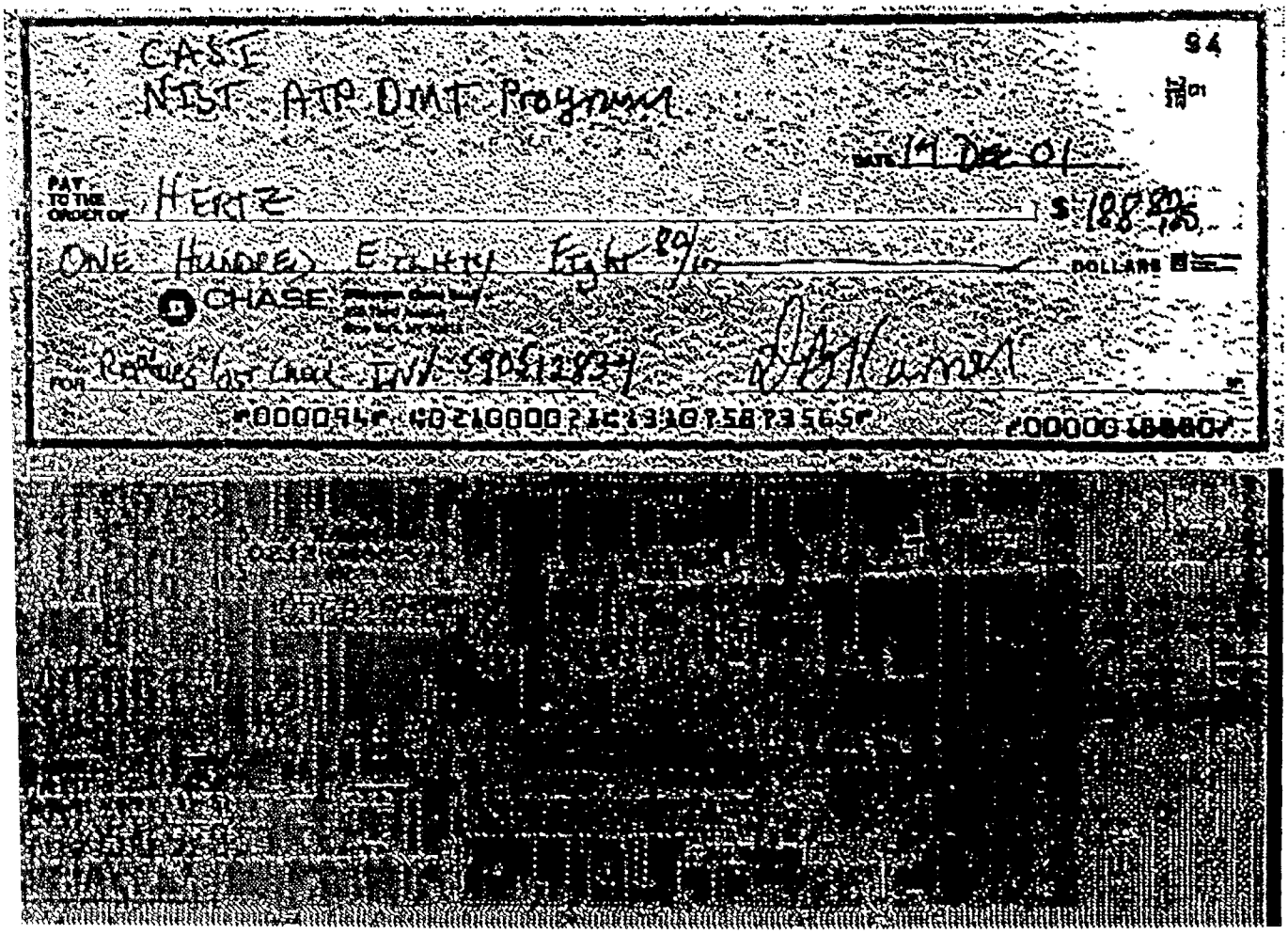
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040101366 Posting date 24-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030157492 Posting date 26-DEC-01

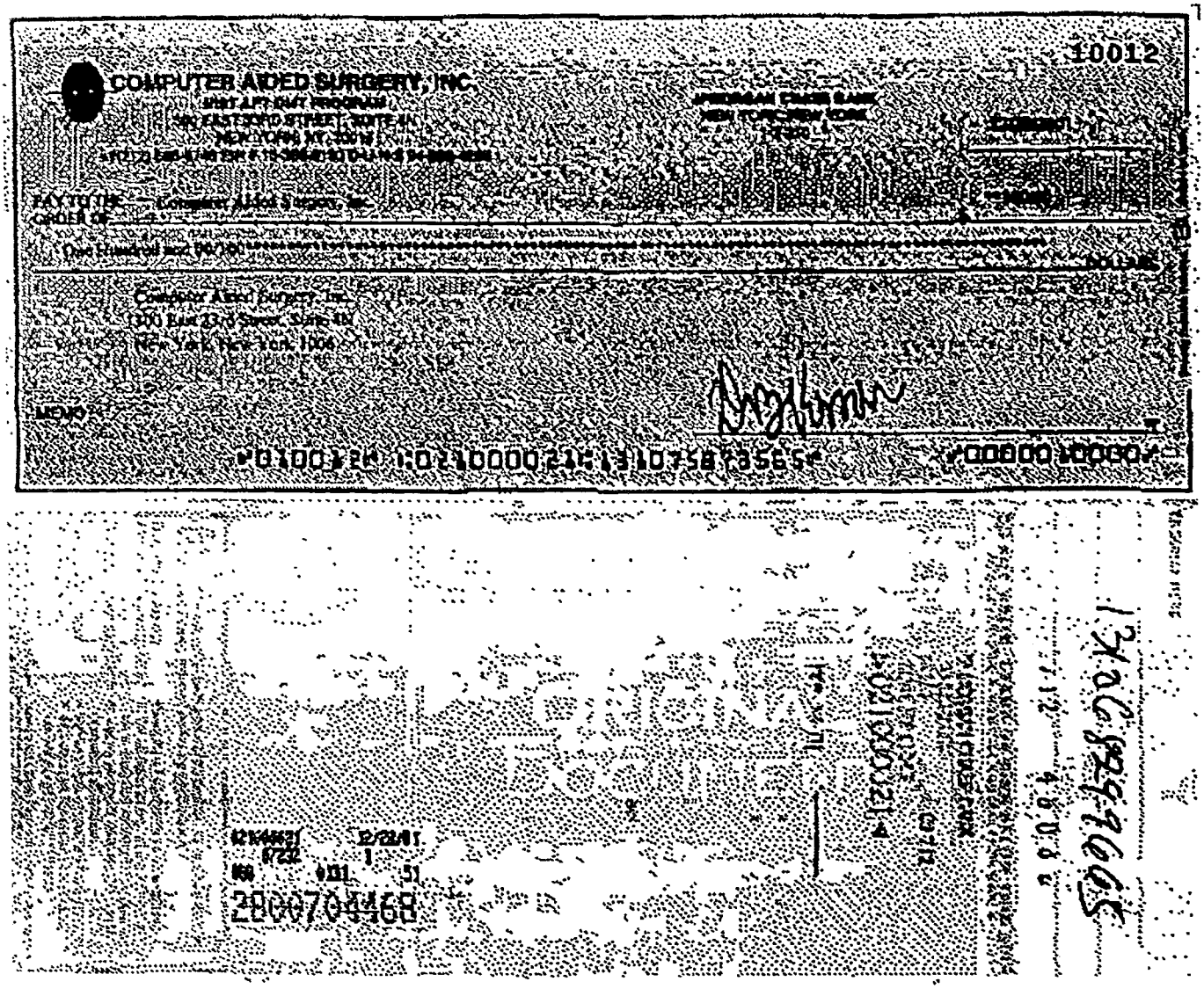


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076546978 Posting date 26-DEC-01

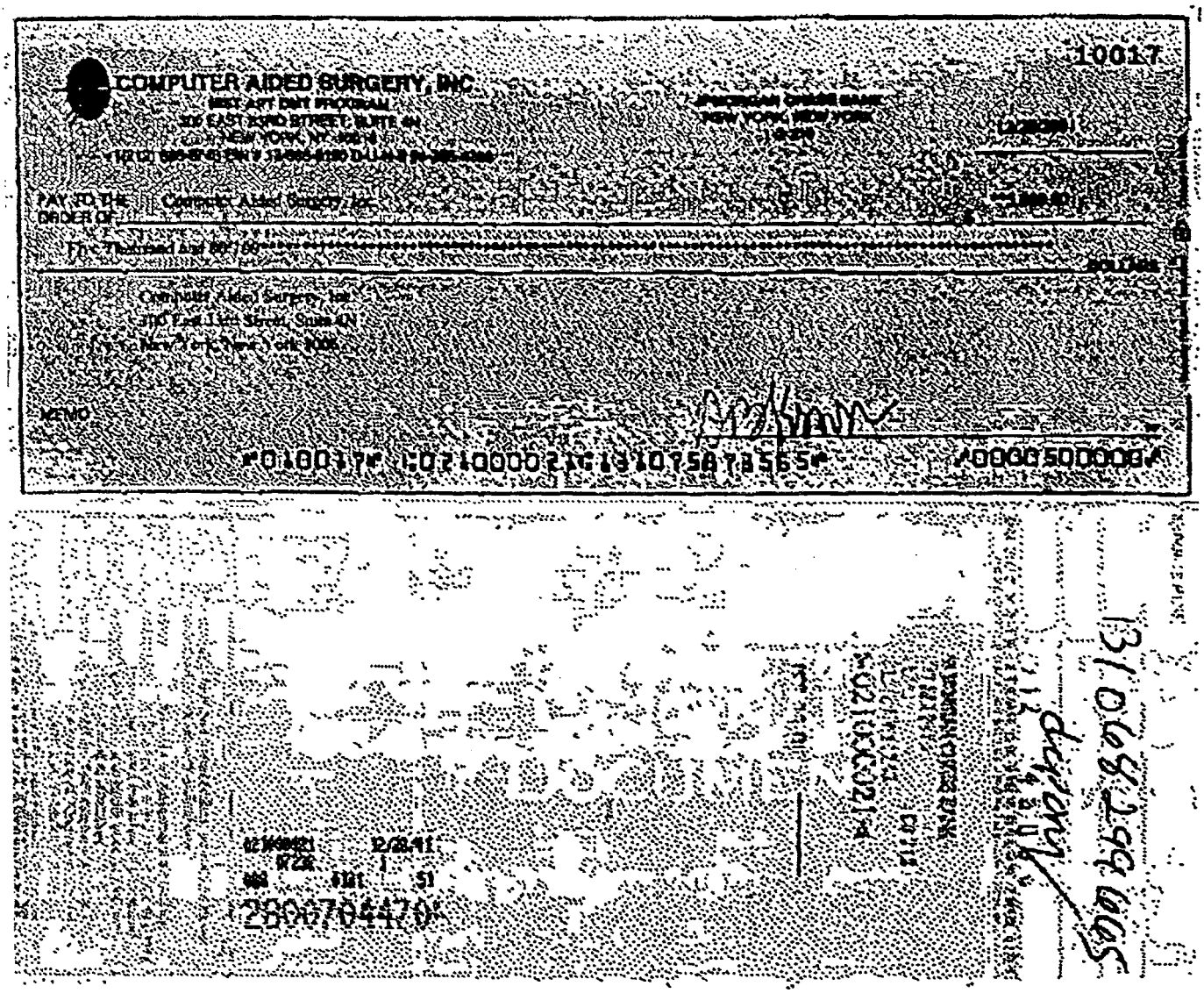


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053186752 Posting date 28-DEC-01

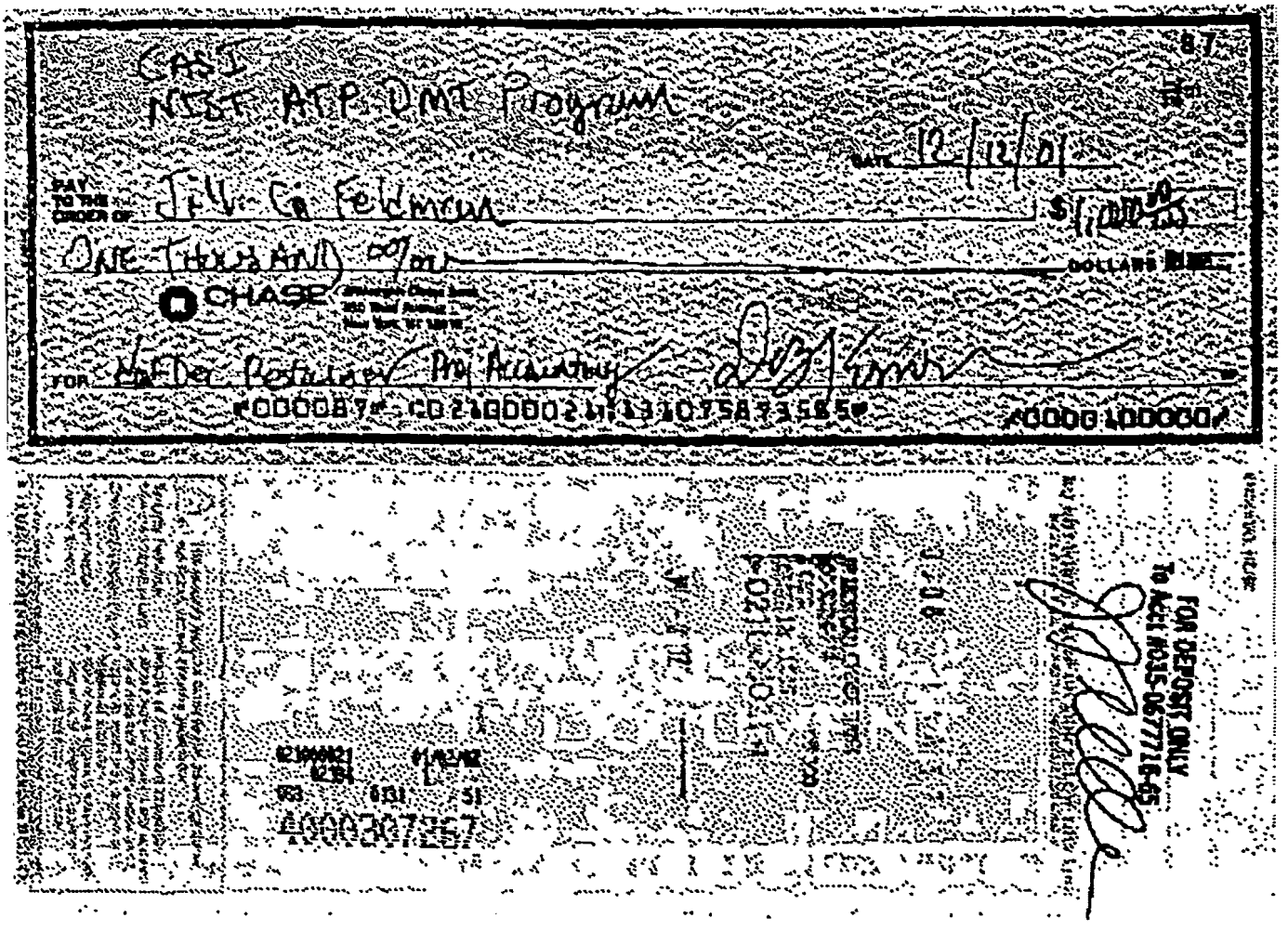
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028704468 Posting date 28-DEC-01



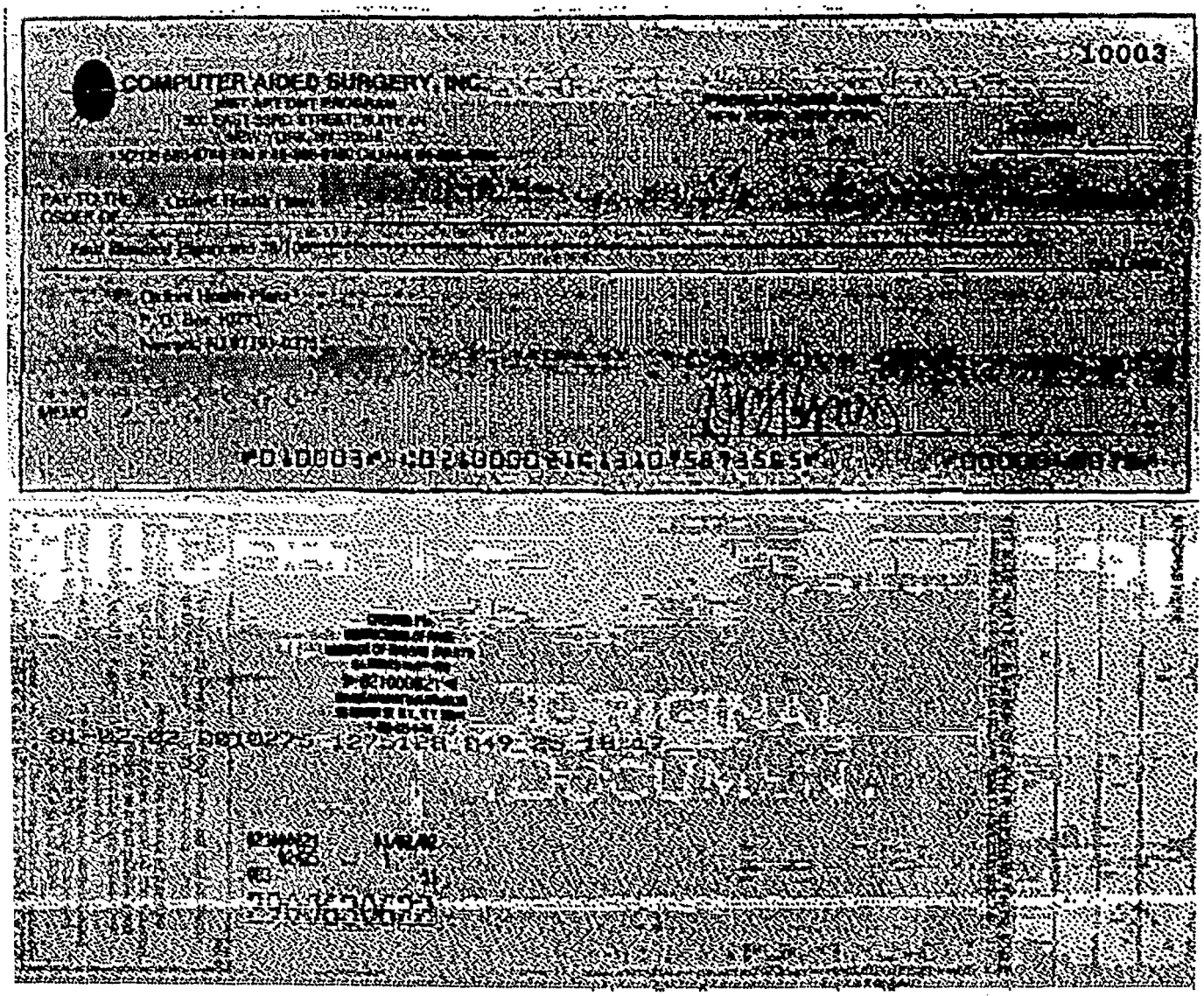
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028704470 Posting date 28-DEC-01



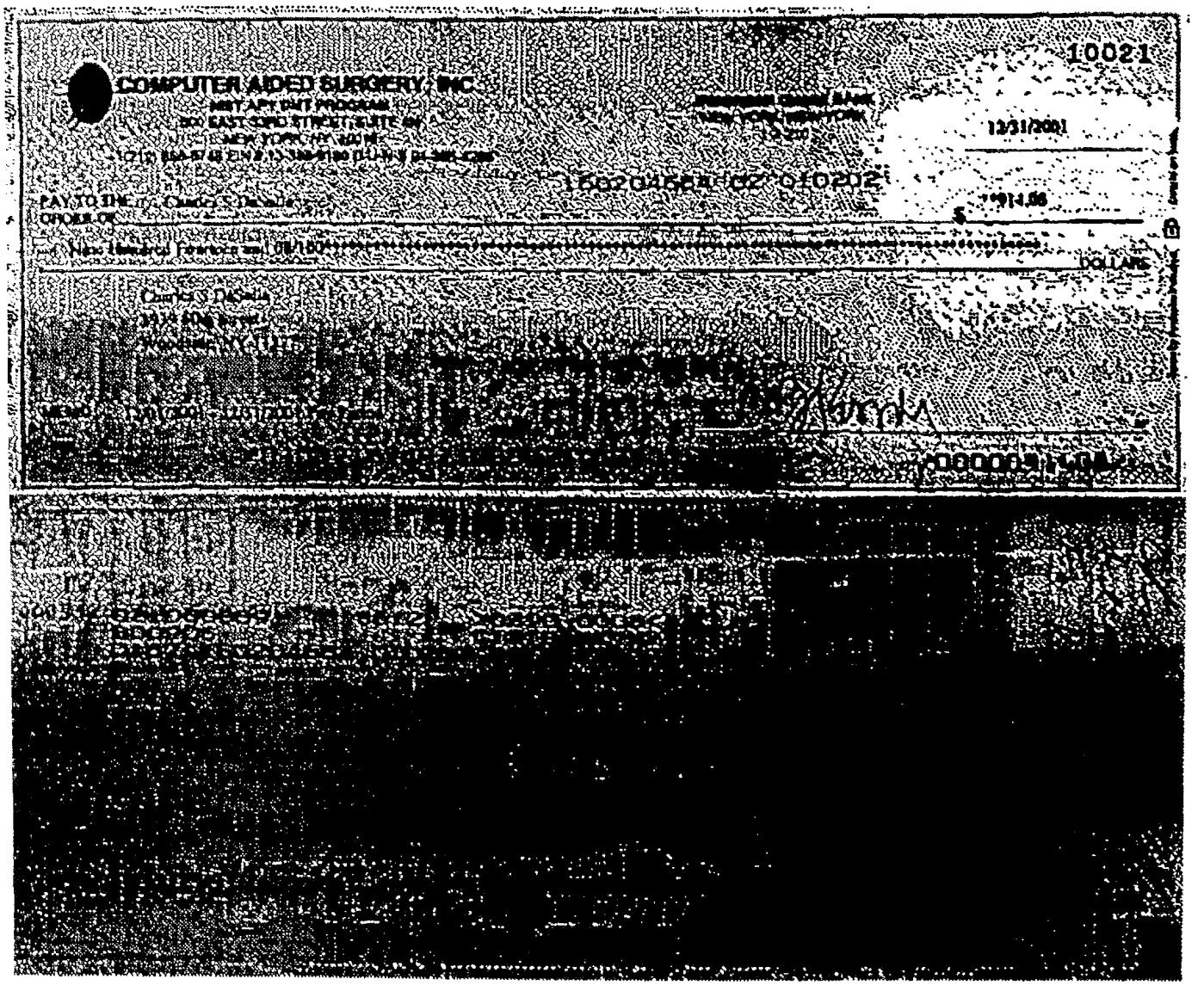
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040307267 Posting date 02-JAN-02



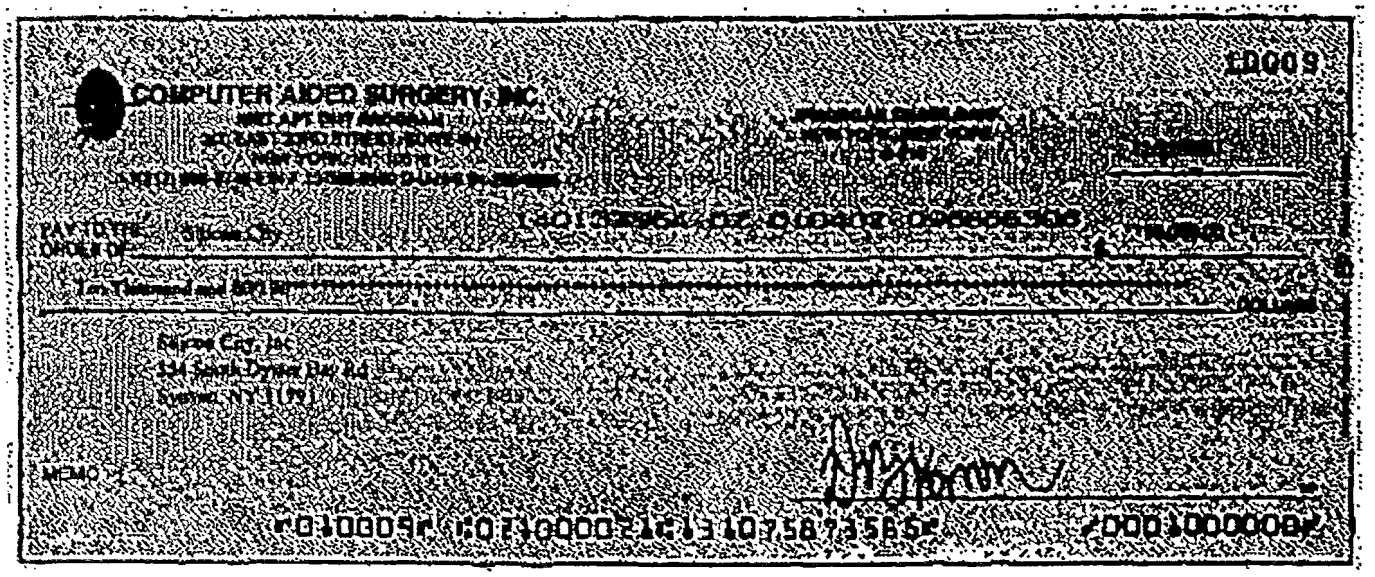
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029630622 Posting date 02-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012448121 Posting date 02-JAN-02

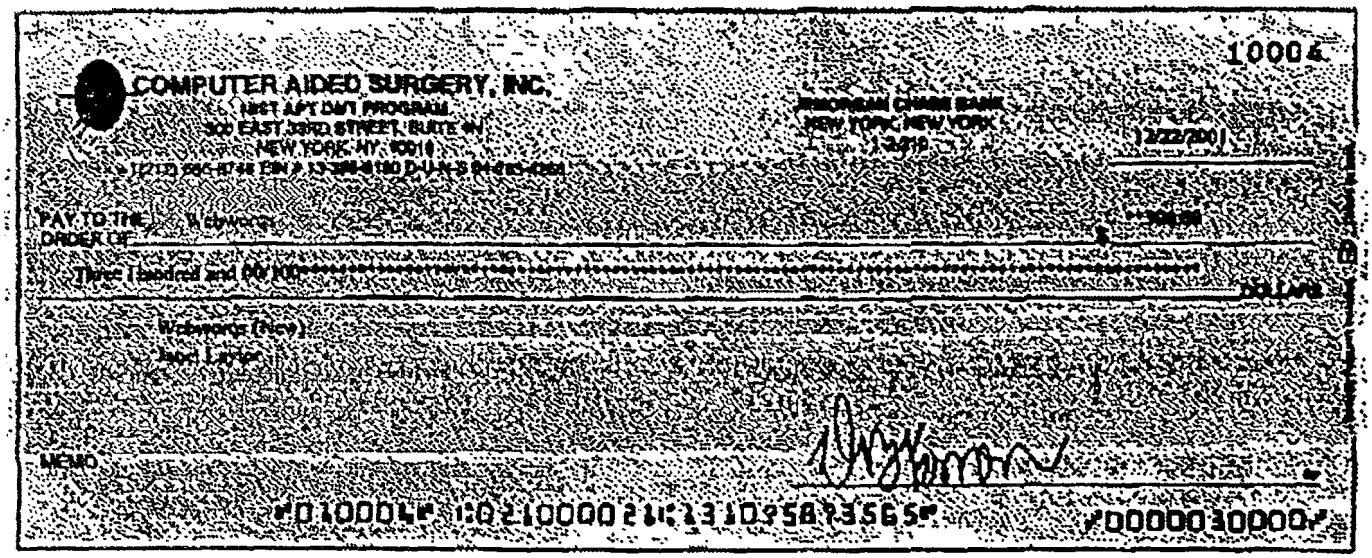


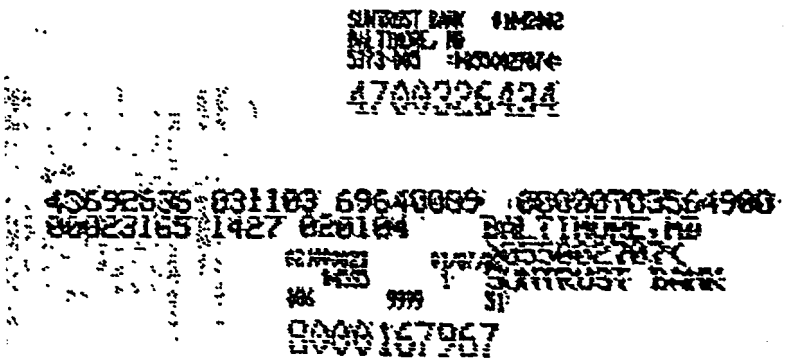
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012800439 Posting date 04-JAN-02



PAID 1
67000053794

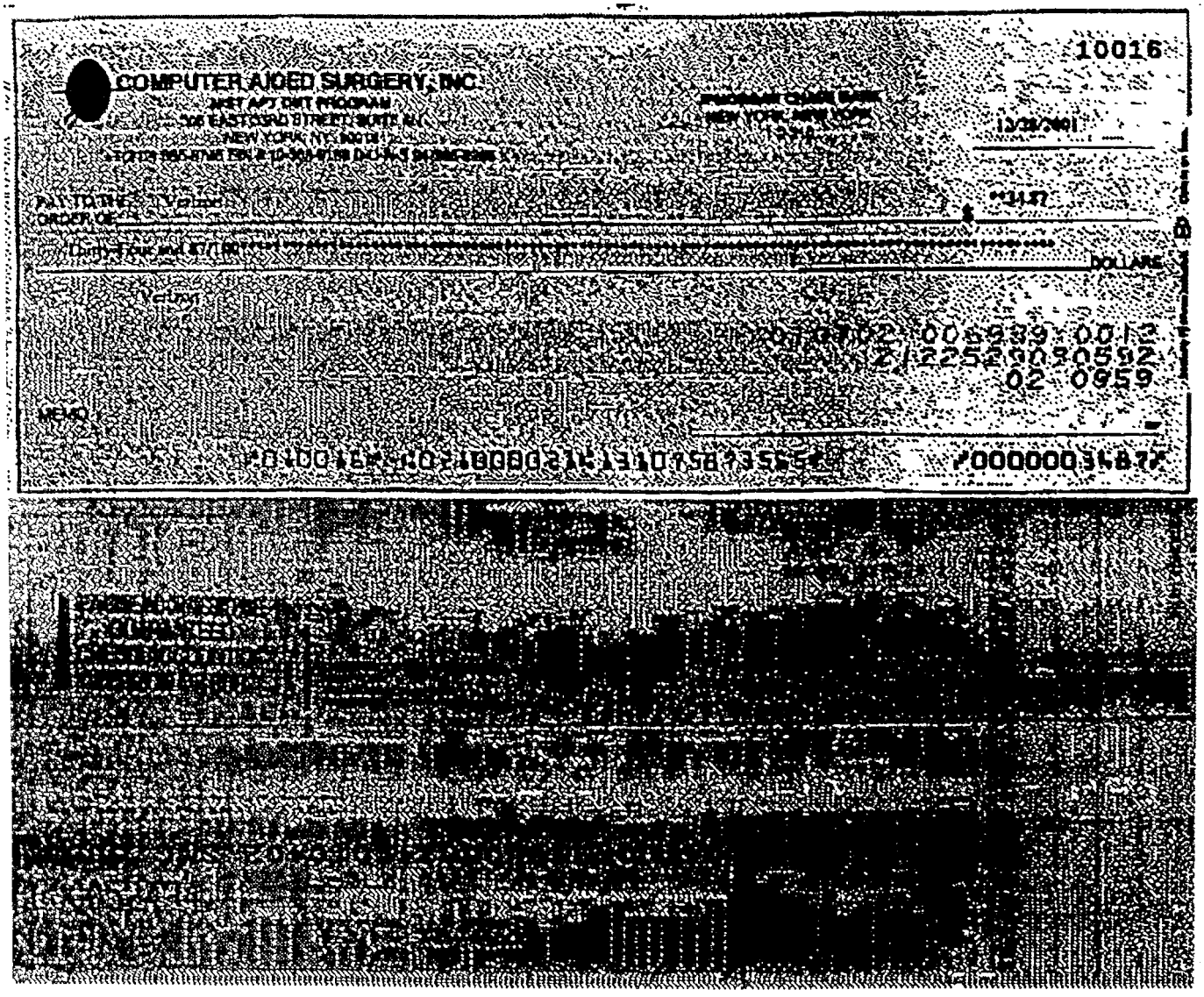
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080167967 Posting date 07-JAN-02



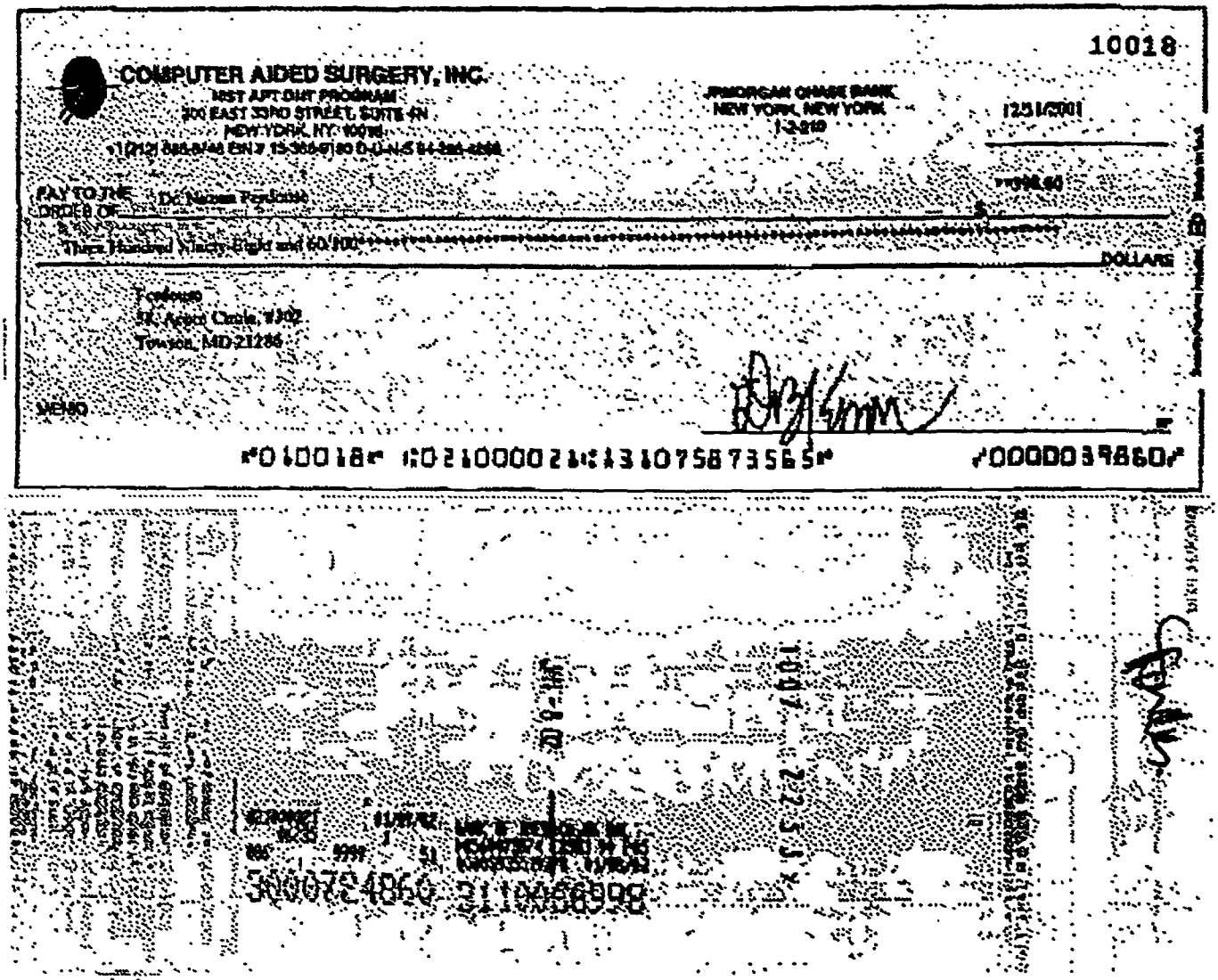


Pay to the order of Dean Winkler
Dean Winkler
703 564 903

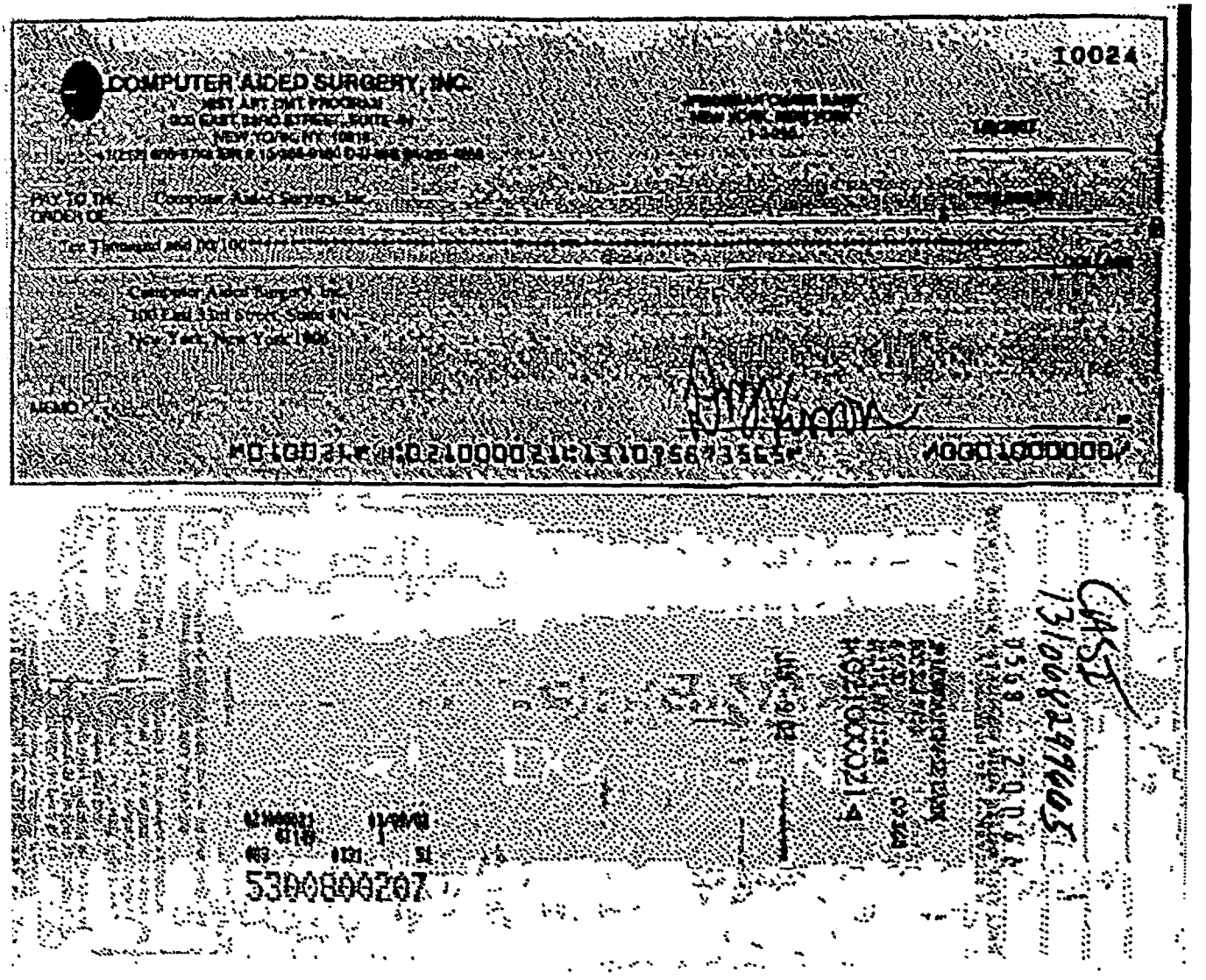
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012166656 Posting date 07-JAN-02



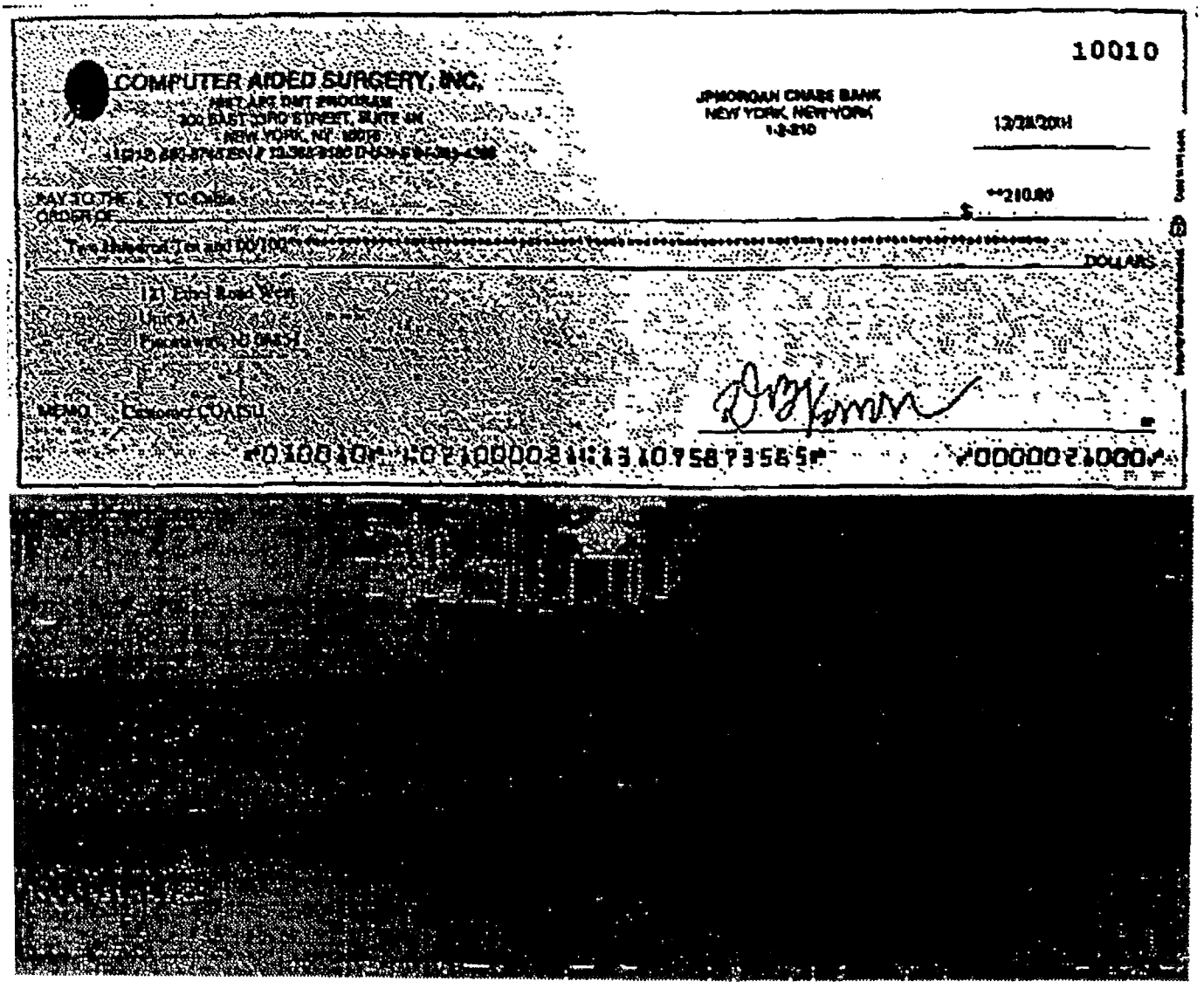
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030724860 Posting date 09-JAN-02



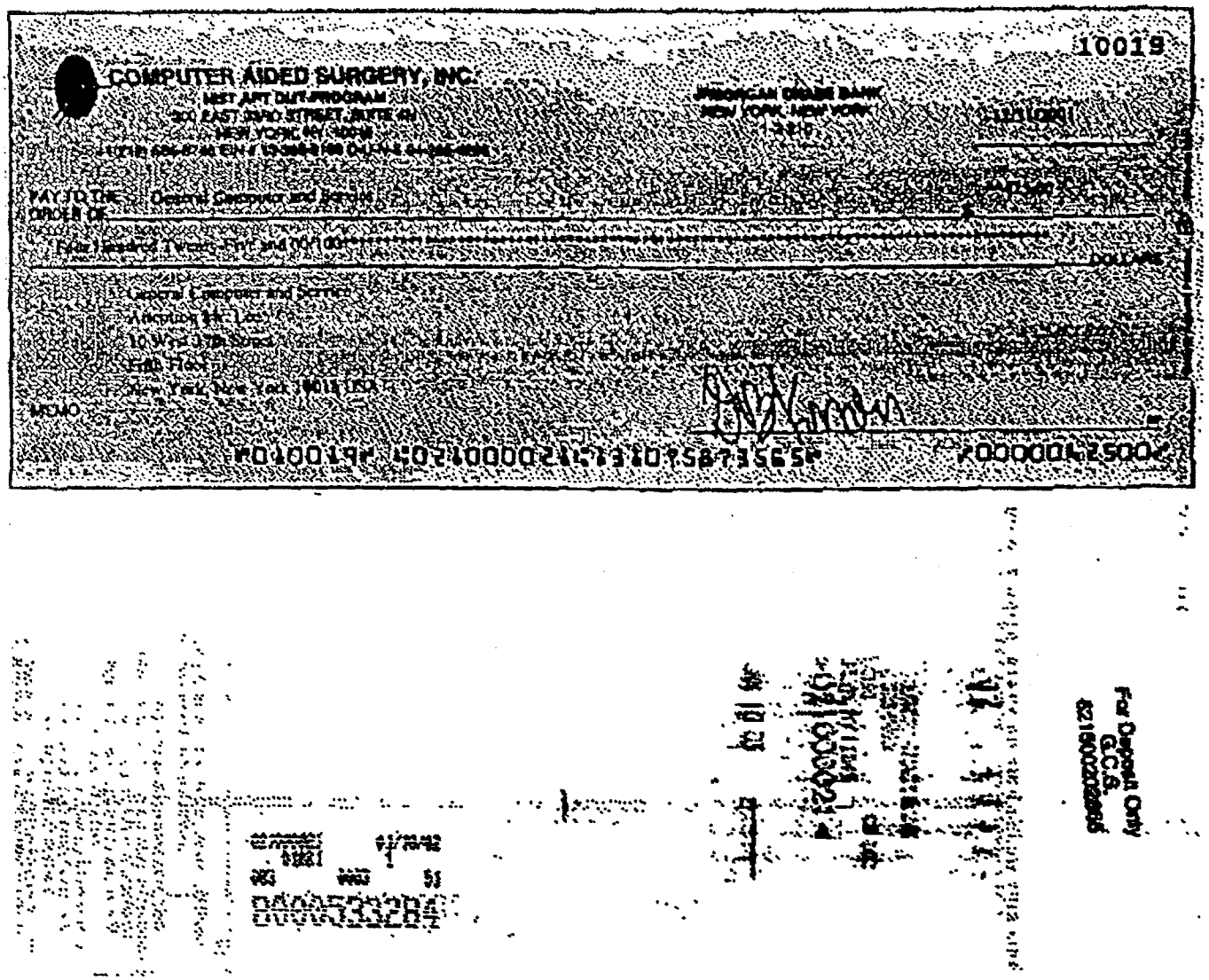
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053800207 Posting date 09-JAN-02



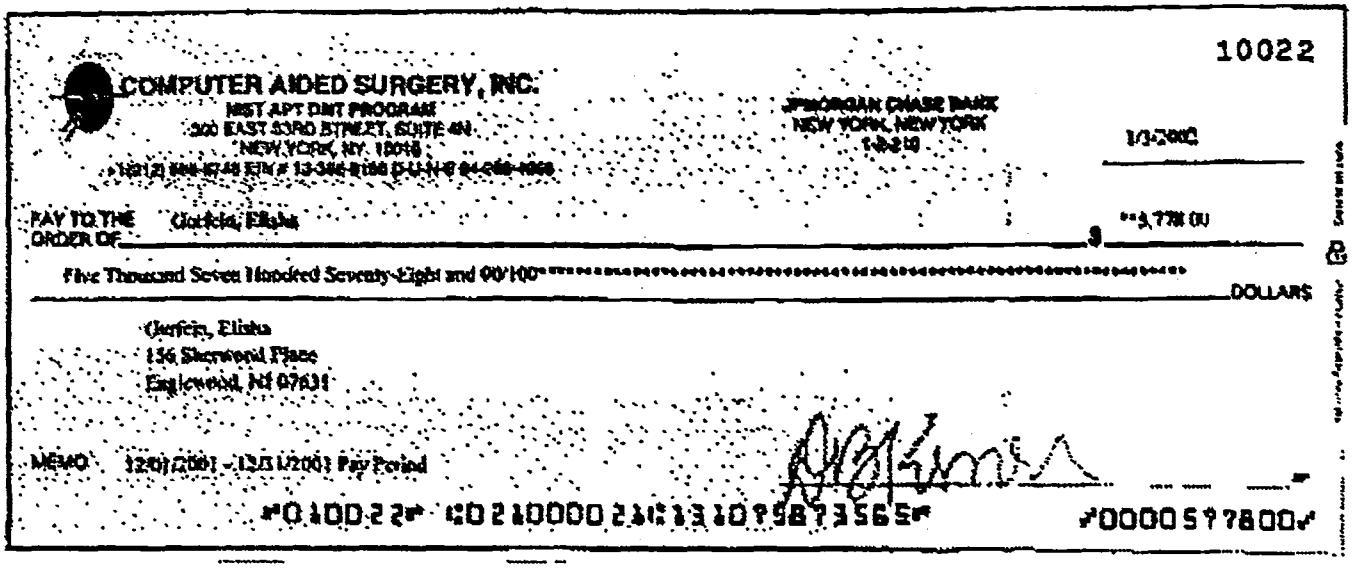
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076185472 Posting date 10-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080533284 Posting date 10-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072300342 Posting date 10-JAN-02



10022

COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
200 EAST 53RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

1/3/2002

PAY TO THE ORDER OF Gorfein, Elisha $ **5,778.00

Five Thousand Seven Hundred Seventy-Eight and 00/100***** DOLLARS

Gorfein, Elisha
156 Sherwood Place
Englewood, NJ 07631

MEMO 12/01/2001 - 12/31/2001 Pay Period

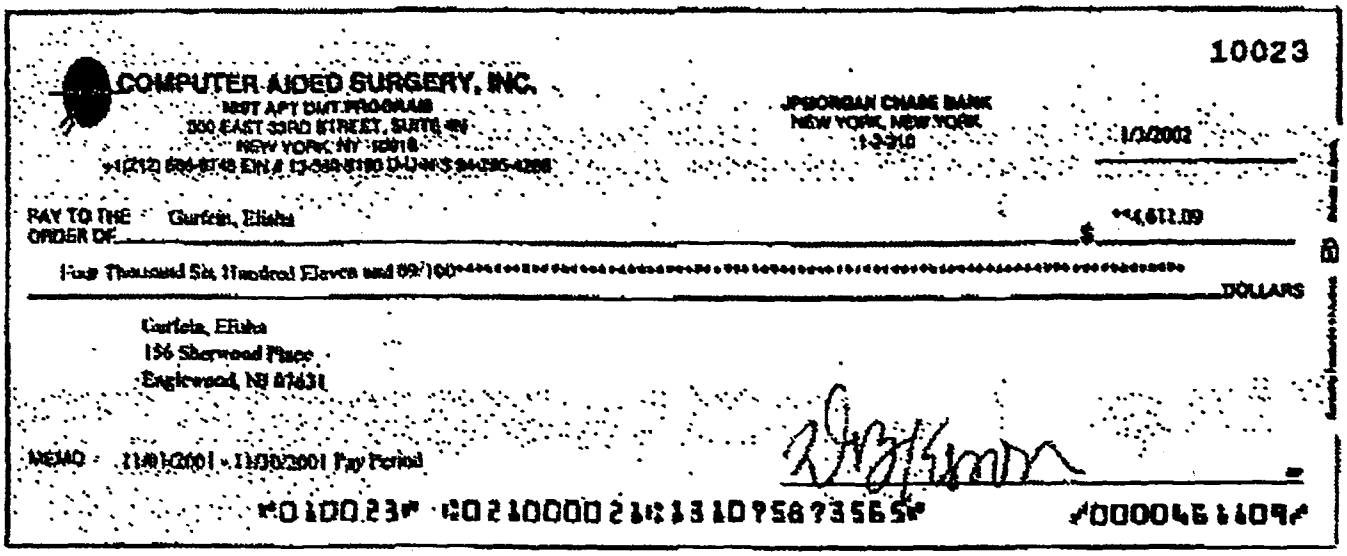
⑈010022⑈ ⑆021000021⑆ 310798735651 ⑈0000577800⑈

1-0752-2210

PAID 1 03899
01/03/02 NY 01 51
7200300342

⑆011000138⑆
260041866 1

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072300343 Posting date 10-JAN-02



10023

COMPUTER AIDED SURGERY, INC.
MGT APT UNIT PROGRAM
300 EAST 33RD STREET, SUITE 6N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-3838180 D-U-N-S 94-295-4288

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-310

1/3/2002

PAY TO THE ORDER OF Garfein, Elisha $ **4,611.09

Four Thousand Six Hundred Eleven and 09/100********** DOLLARS

Garfein, Elisha
156 Sherwood Place
Englewood, NJ 07631

MEMO 11/01/2001 - 11/30/2001 Pay Period

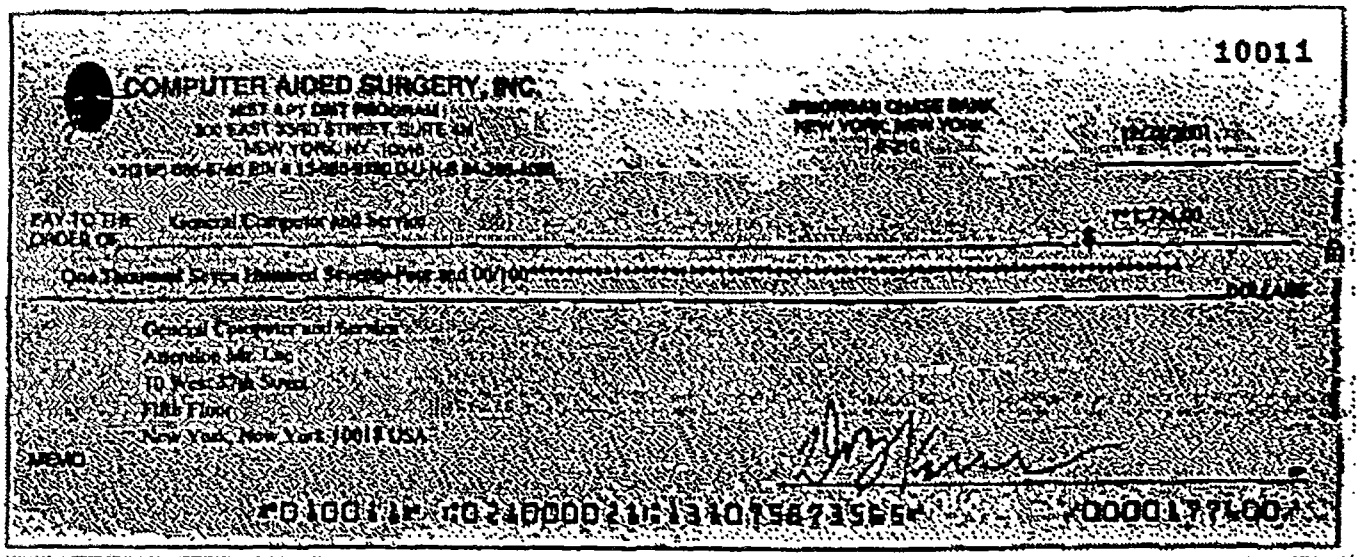
⑆021000021⑆ 310958735654 ⑈000046110⑈

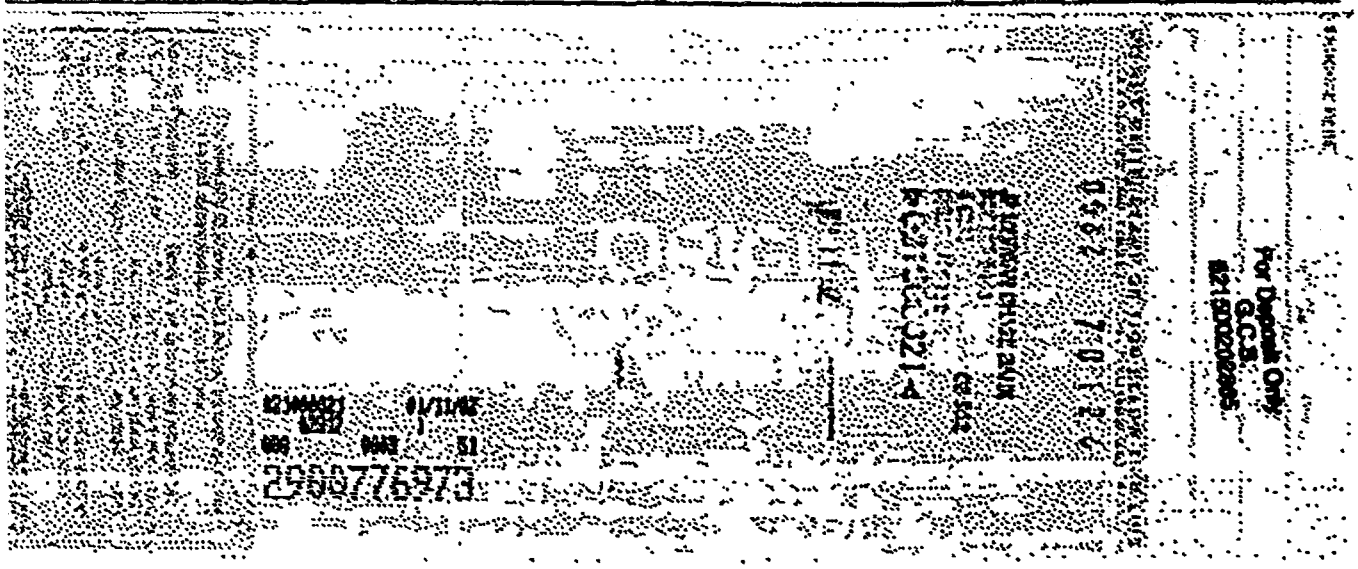
⑈10023⑈ ⑆021000021⑆

PAID 9999
1/3/02 670 61 51
7200300343

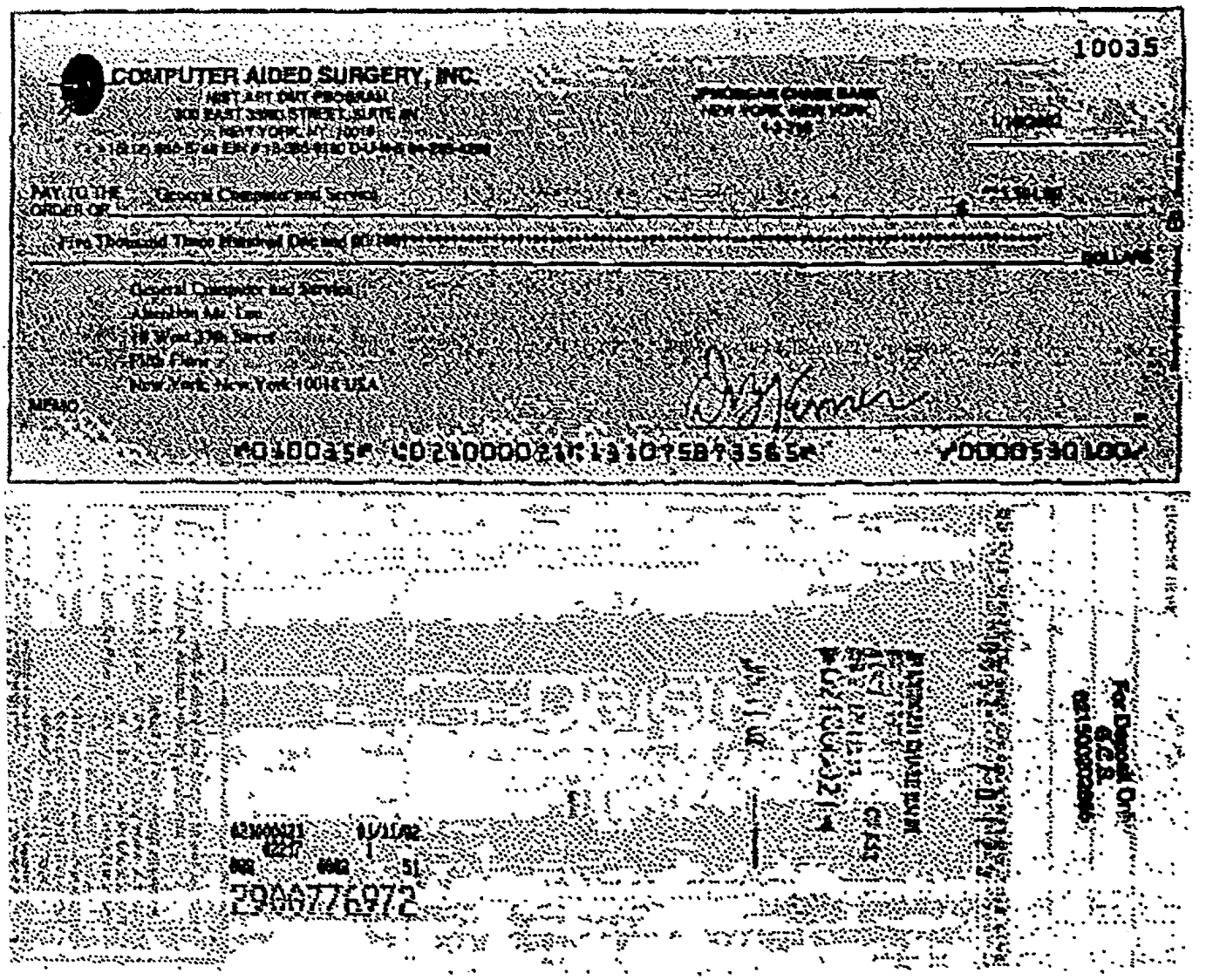
⑈011000138⑈
2600A15002

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029776973 Posting date 11-JAN-02

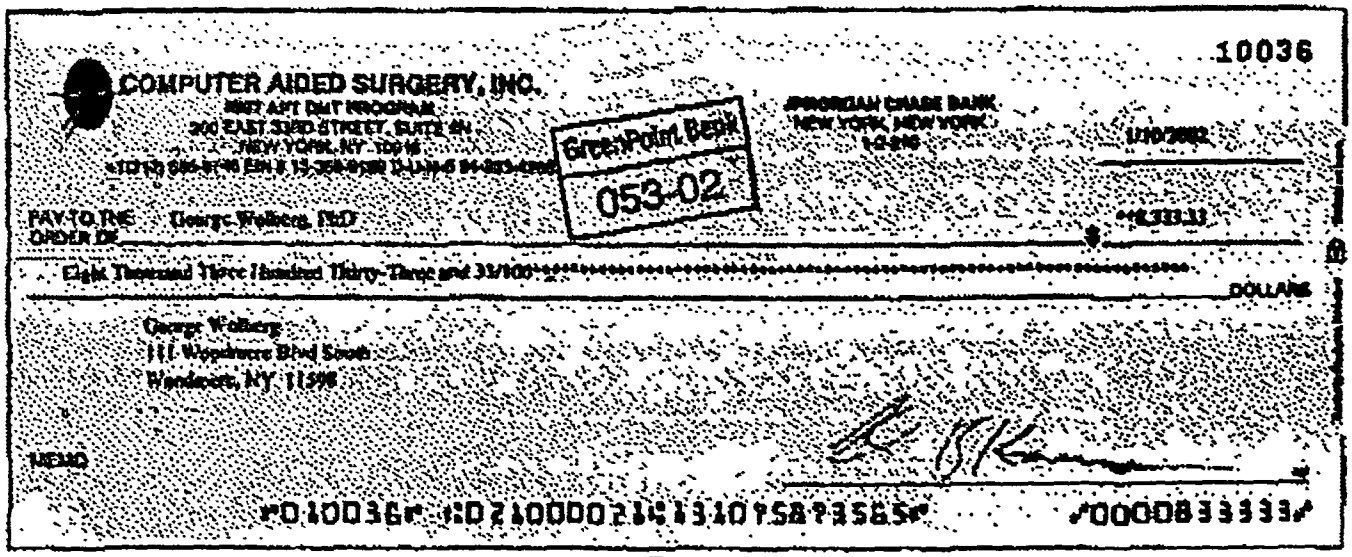


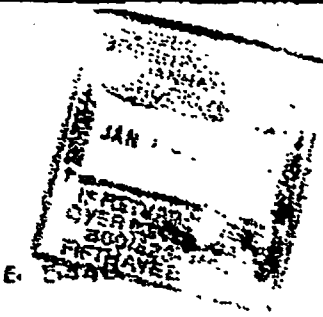


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029776972 Posting date 11-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072589298 Posting date 11-JAN-02

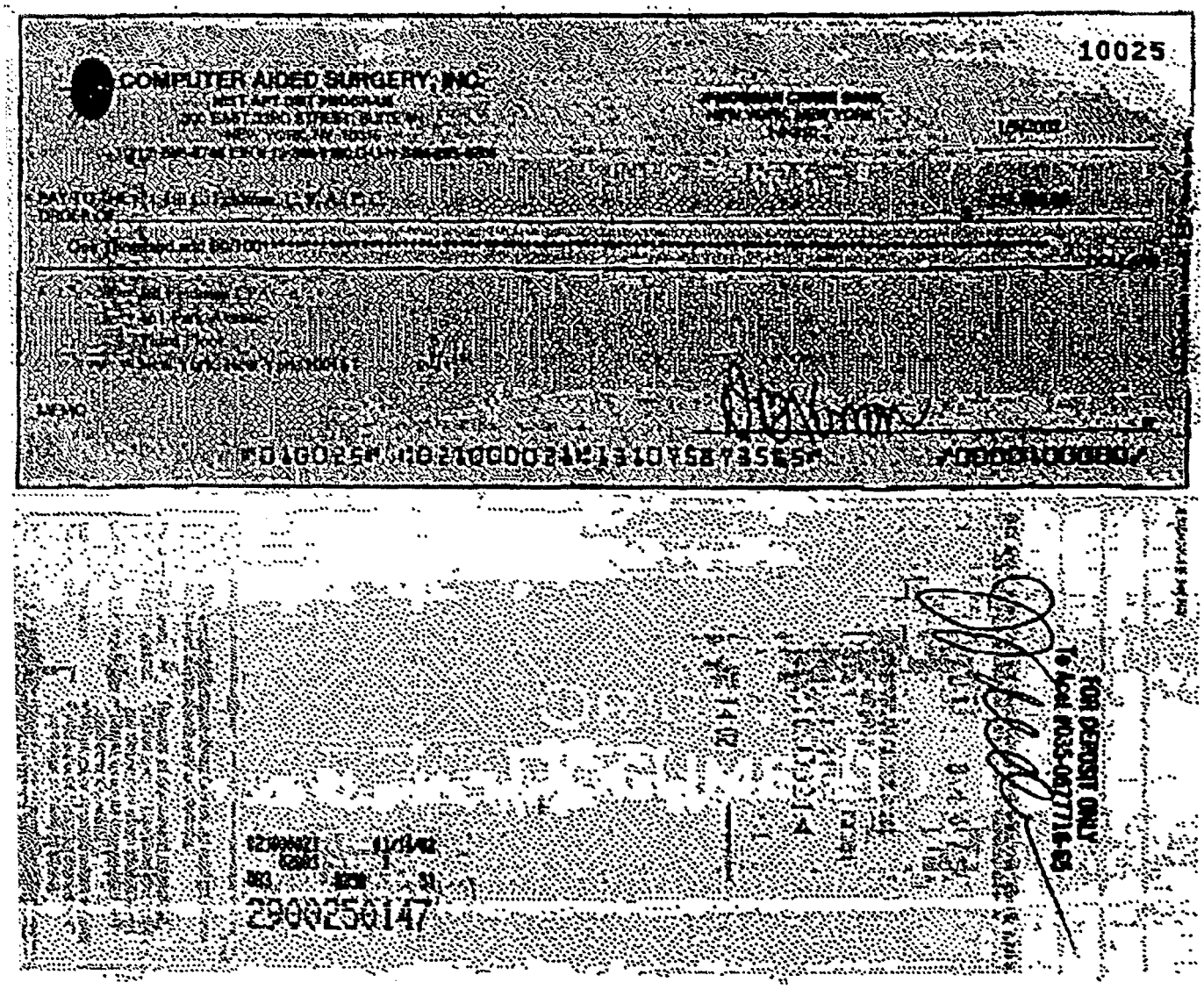




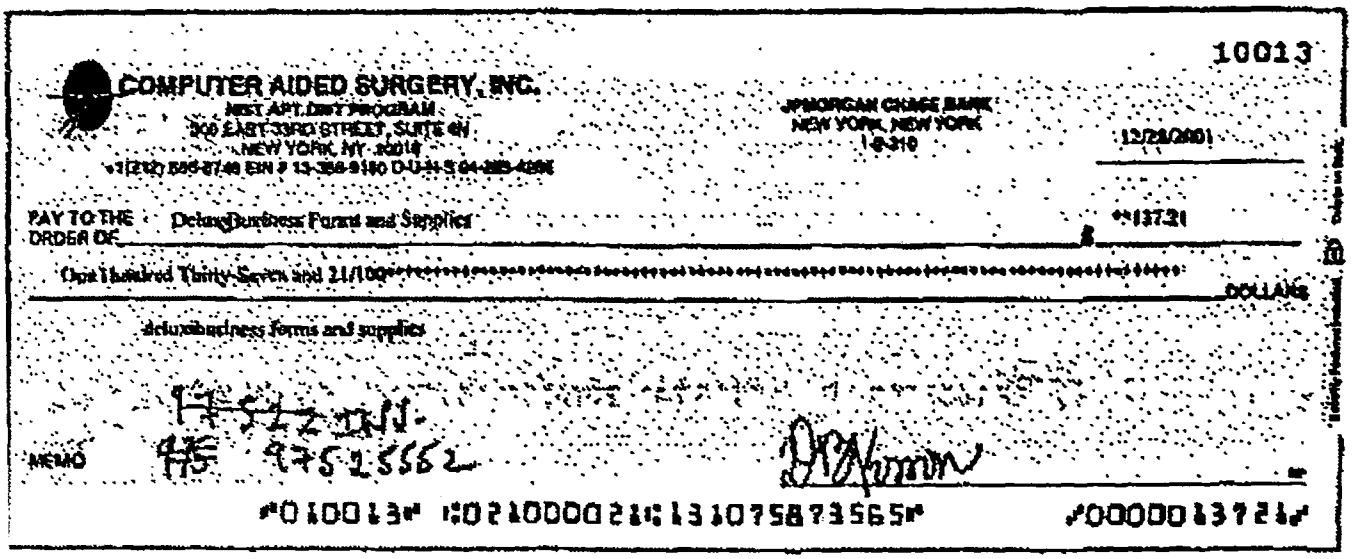
412842003 01-10-02
412842003 0000000055 1E

PAID 1 9999
01/11/02 078 01 51
72589298

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029250147 Posting date 14-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030705305 Posting date 15-JAN-02


10013

COMPUTER AIDED SURGERY, INC.
[illegible]
300 EAST 33RD STREET, SUITE 6N
NEW YORK, NY 10016
[illegible]

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-9-310

12/28/2001

PAY TO THE ORDER OF Delux Business Forms and Supplies $ **137.21

One Hundred Thirty-Seven and 21/100****** DOLLARS

deluxebusiness forms and supplies

MEMO

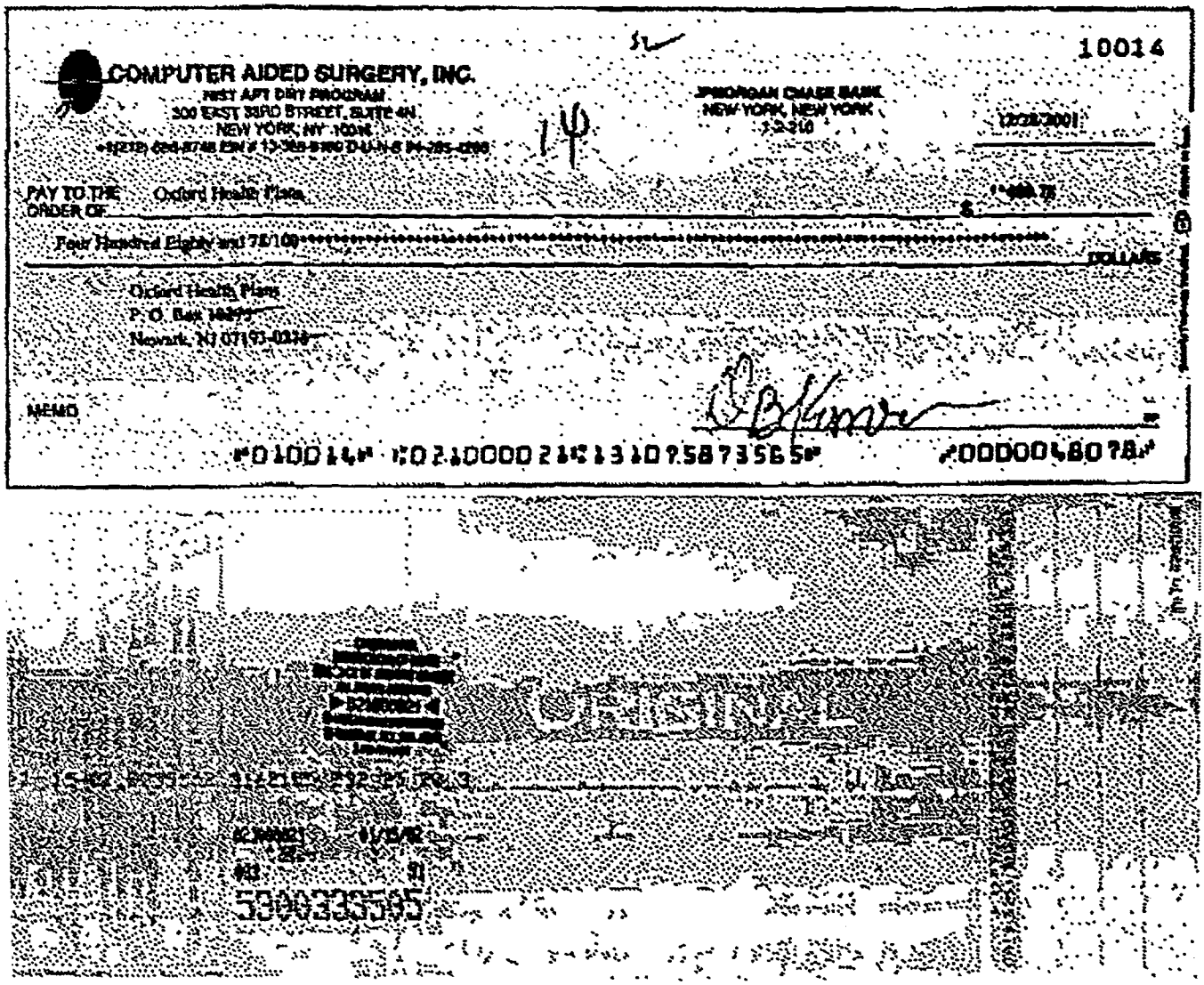
H-512 DNJ-
H5 975 2562

⑈010013⑈ ⑆021000021⑆ 131075873565⑈ ⑈00000137 21⑈

[illegible]
[illegible]
[illegible]
[illegible]

[illegible]
[illegible]
[illegible]

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053333505 Posting date 15-JAN-02



COMPUTER AIDED SURGERY, INC.
FIRST APT DAY PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
10-2/310

10014

12/28/2001

PAY TO THE ORDER OF Oxford Health Plans $ [illegible]

Four Hundred Eighty and 78/100 DOLLARS

Oxford Health Plans
P.O. Box [illegible]
Newark, NJ 07193-0238

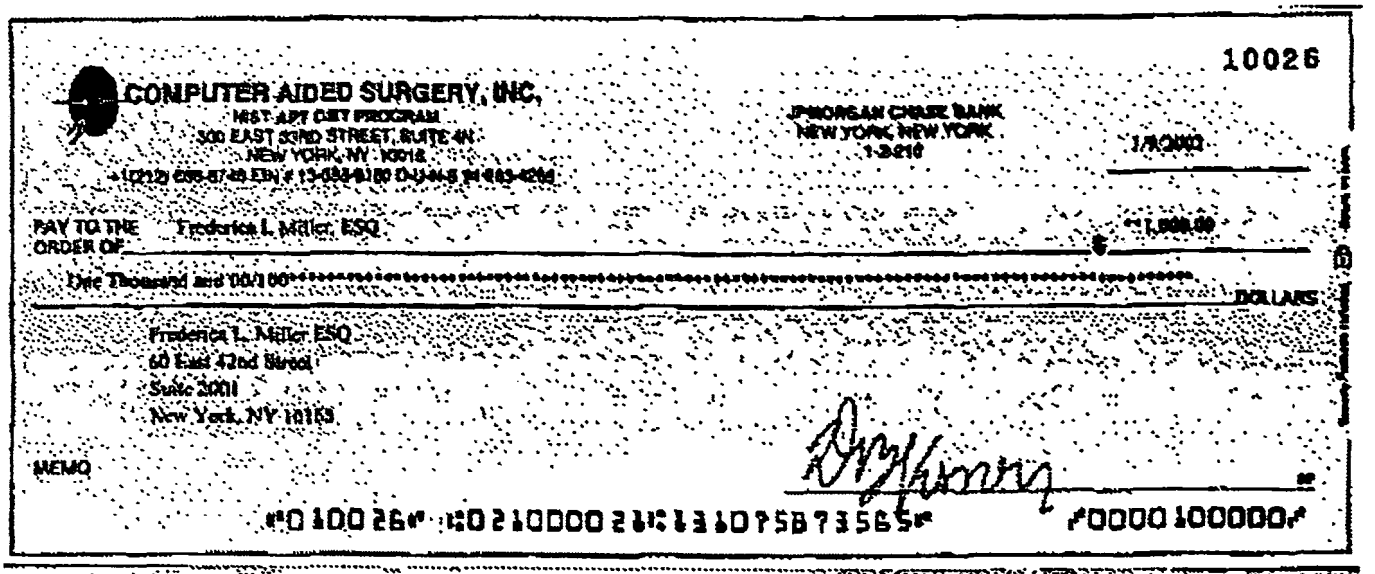
MEMO

⑈010014⑈ ⑆021000021⑆ 13107587356⑈ ⑈00000480 78⑈

[redacted]

5300335505

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053163327 Posting date 15-JAN-02



10026

COMPUTER AIDED SURGERY, INC.
MST APT CITY PROGRAM
500 EAST 83RD STREET, SUITE 4H
NEW YORK, NY 10028
+1(212) 639-87-49 EIN # 13-[illegible]

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-3210

1/8/2002

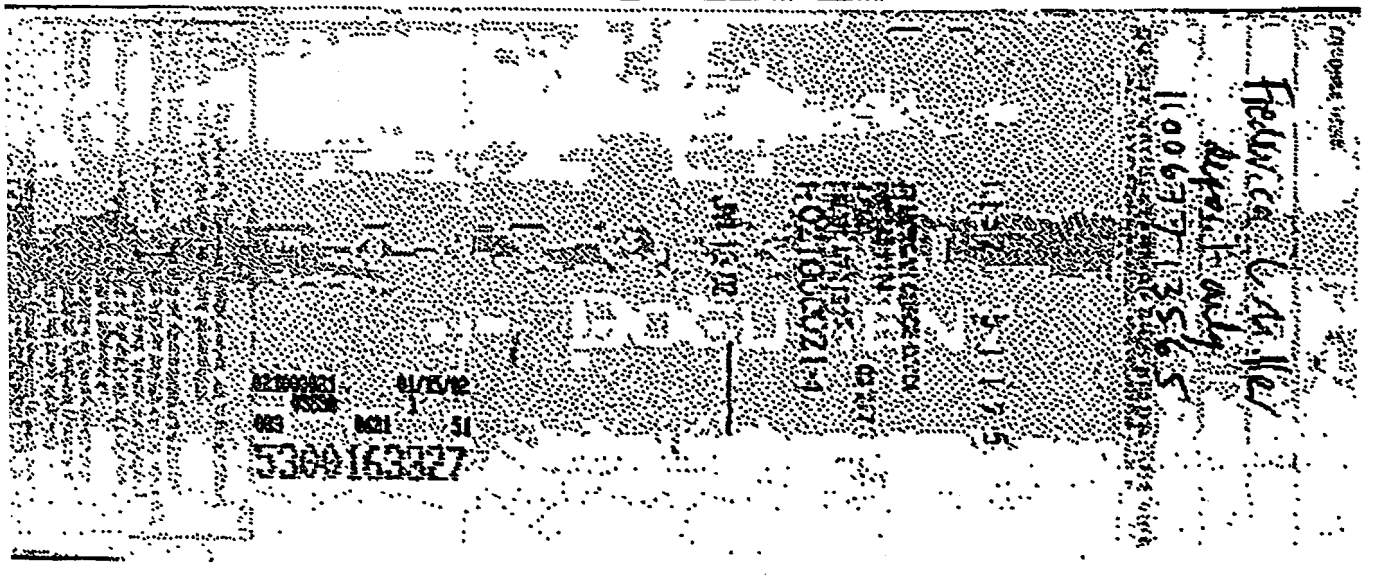
PAY TO THE ORDER OF Frederick L. Miller, ESQ. $ **1,000.00

One Thousand and 00/100****** DOLLARS

Frederick L. Miller ESQ.
60 East 42nd Street
Suite 2001
New York, NY 10165

MEMO

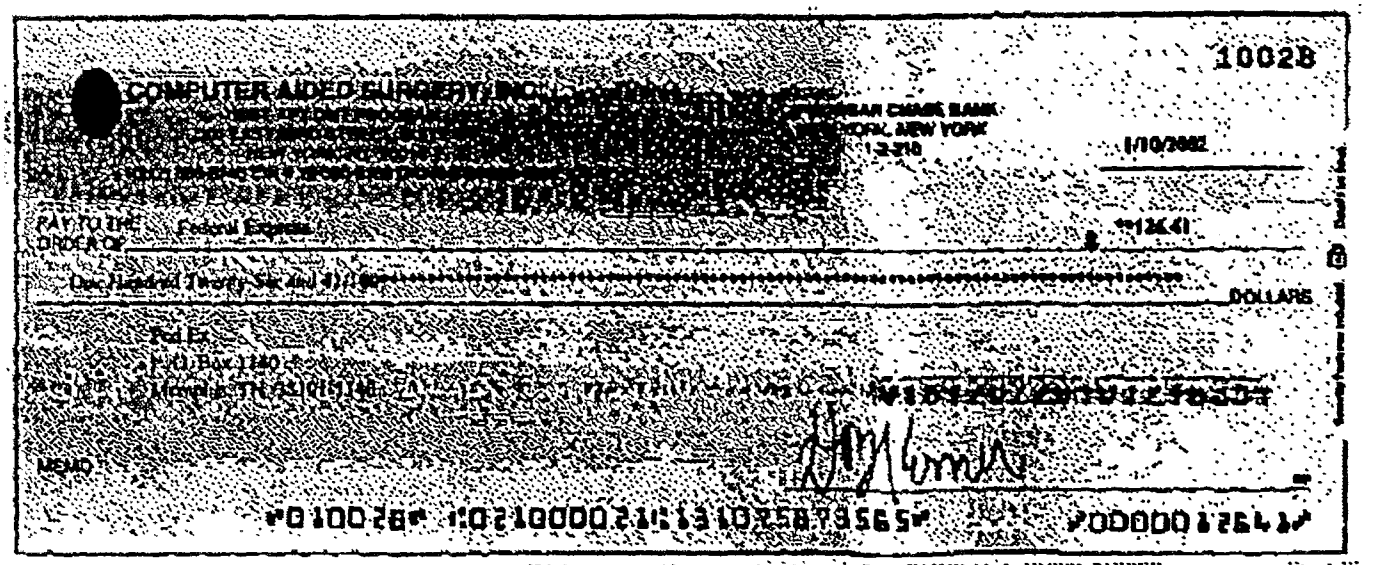
⑈0 100 26⑈ ⑆0 210000 28⑆ 13 10 75B 73565⑈ ⑈0000 100000⑈

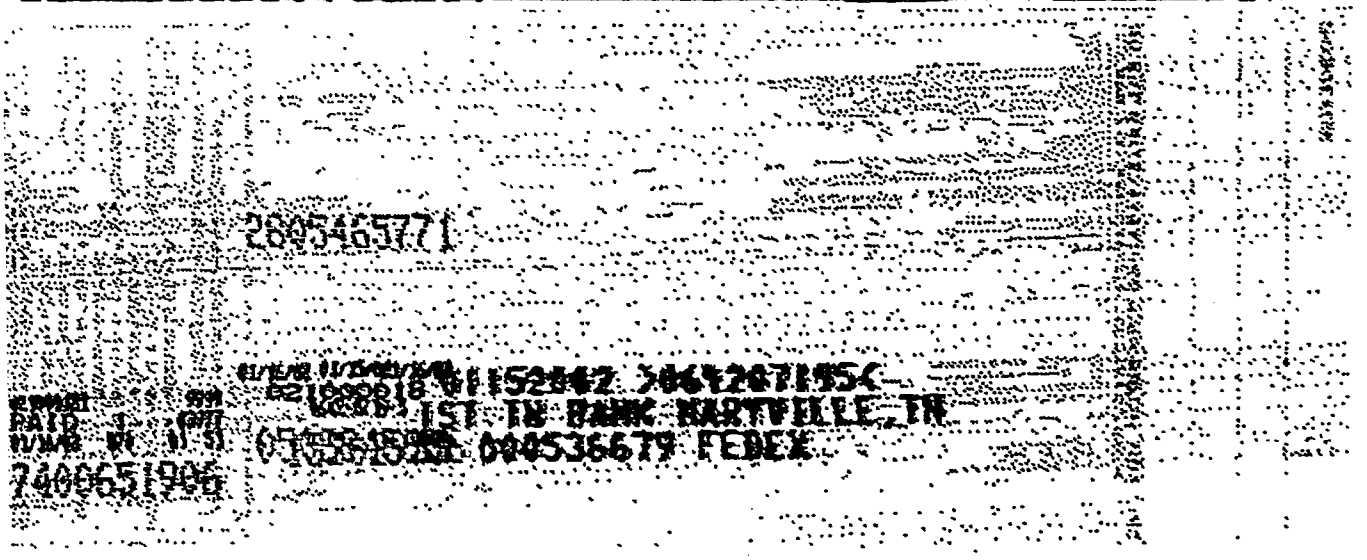


Frederick L. Miller
Appeal only
1006 [illegible]

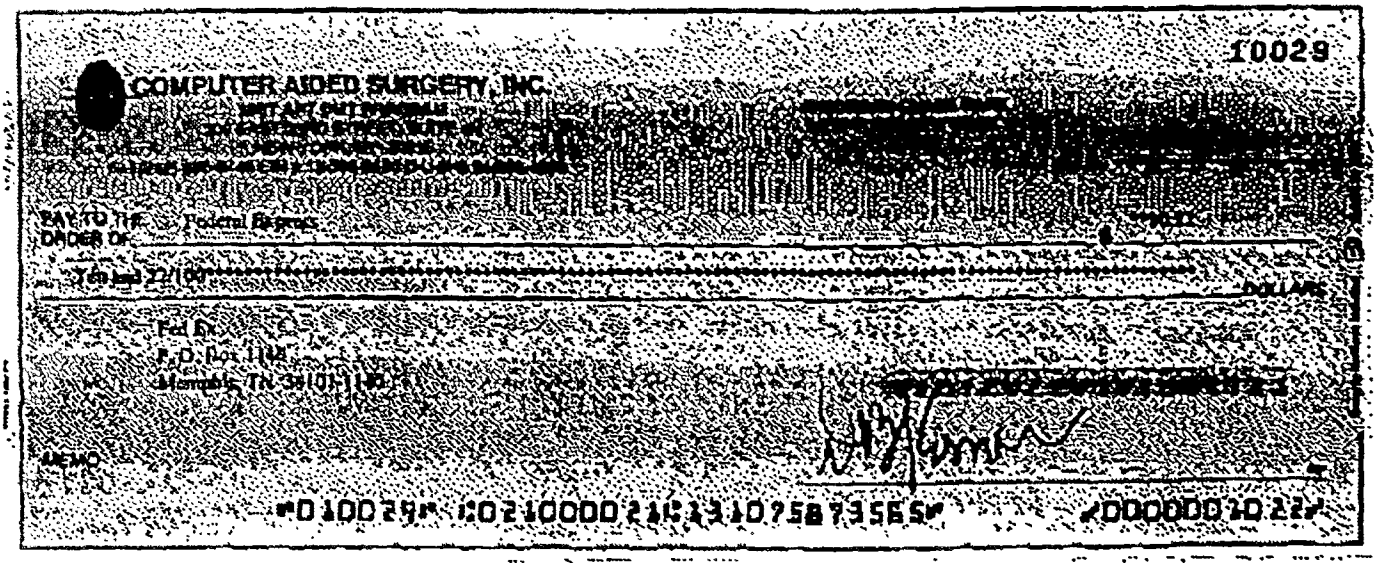
5380163327

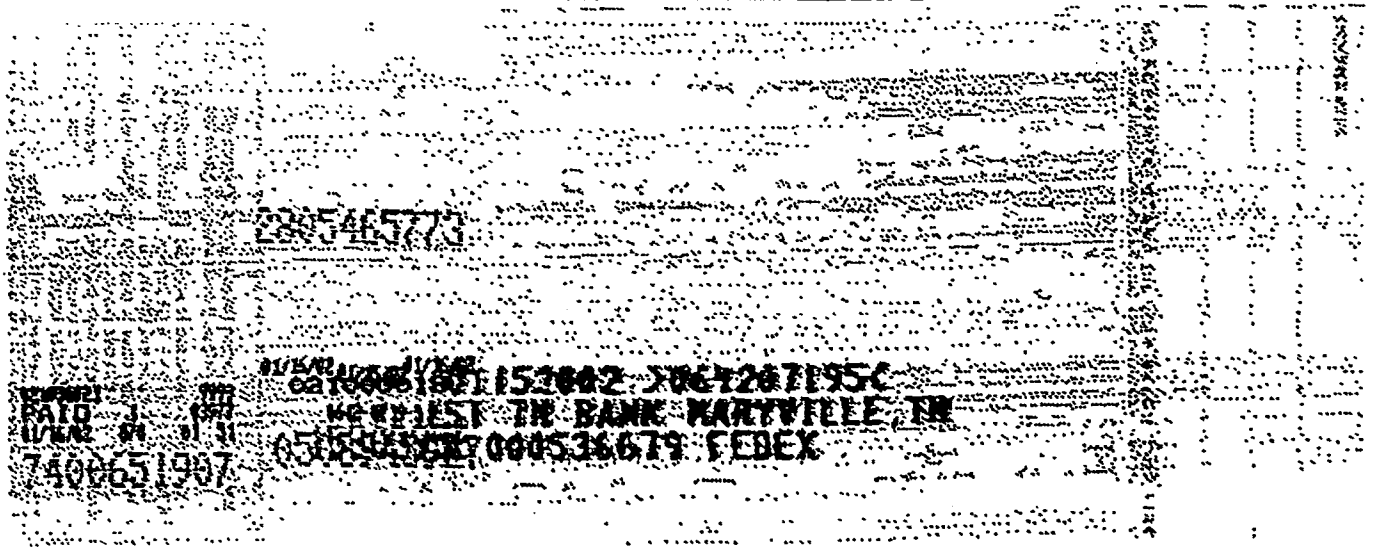
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074651906 Posting date 16-JAN-02



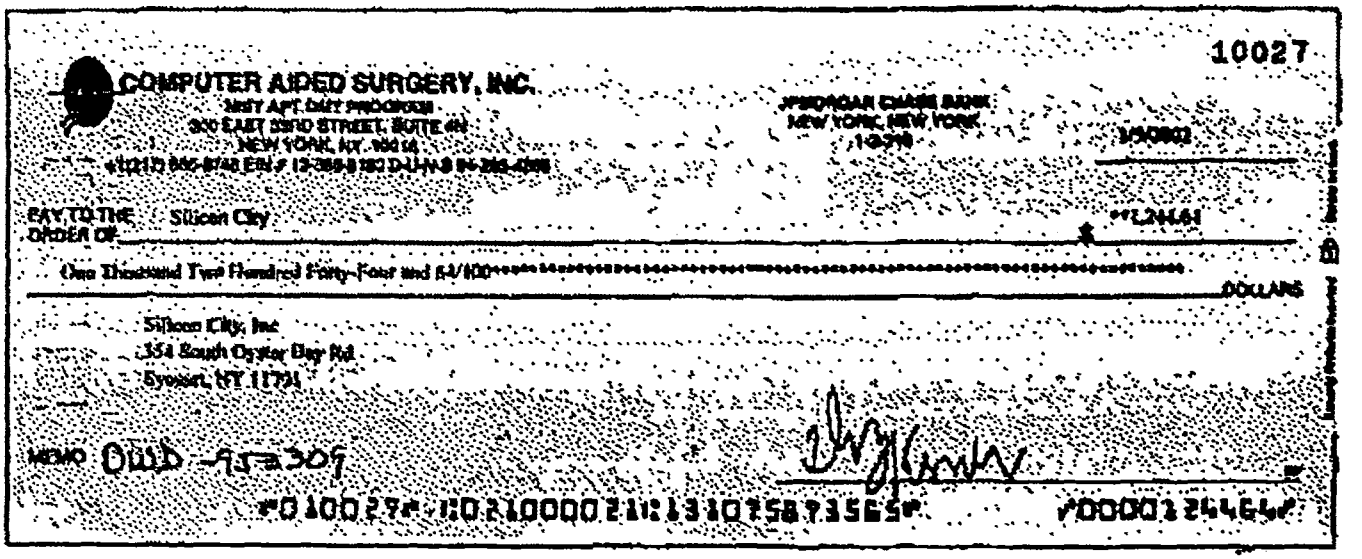


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074651907 Posting date 16-JAN-02

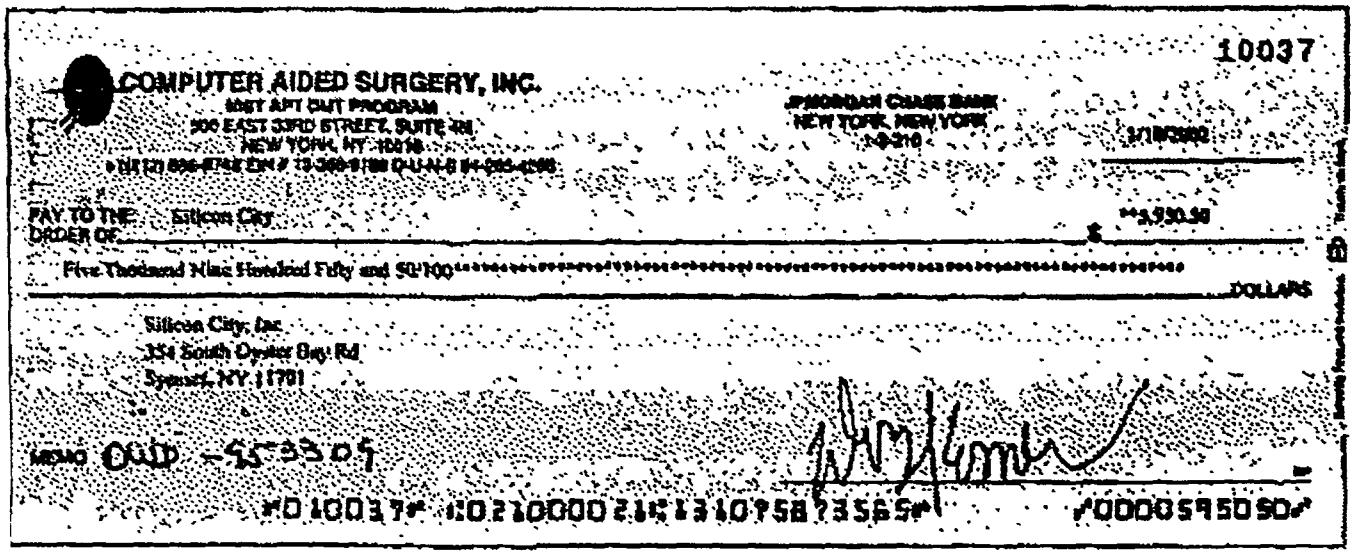




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012601652 Posting date 16-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012601653 Posting date 16-JAN-02



10037

COMPUTER AIDED SURGERY, INC.
MIST APT OUT PROGRAM
200 EAST 33RD STREET, SUITE 4H
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
21-210

PAY TO THE ORDER OF Silicon City $ **5,950.90

Five Thousand Nine Hundred Fifty and 90/100 DOLLARS

Silicon City, Inc.
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO OWD -95305

⑈10037⑈ ⑆021000021⑆ 413107587356⑈ ⑈0005950 90⑈

FOR DEPOSIT ONLY
OWD-95305

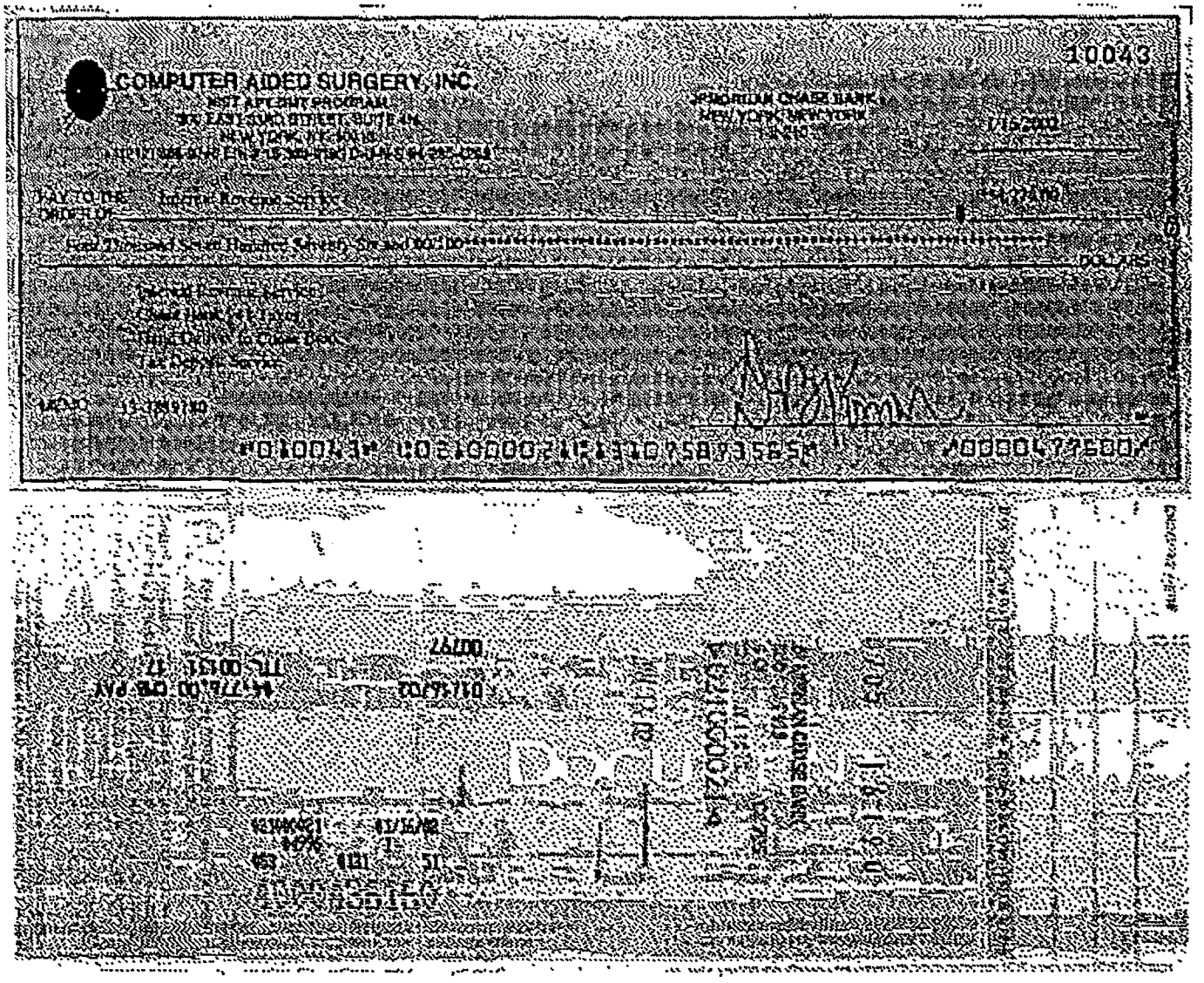
PAY TO THE ORDER OF
EUROPEAN AM...

PROVIDIAN NATIONAL BANK

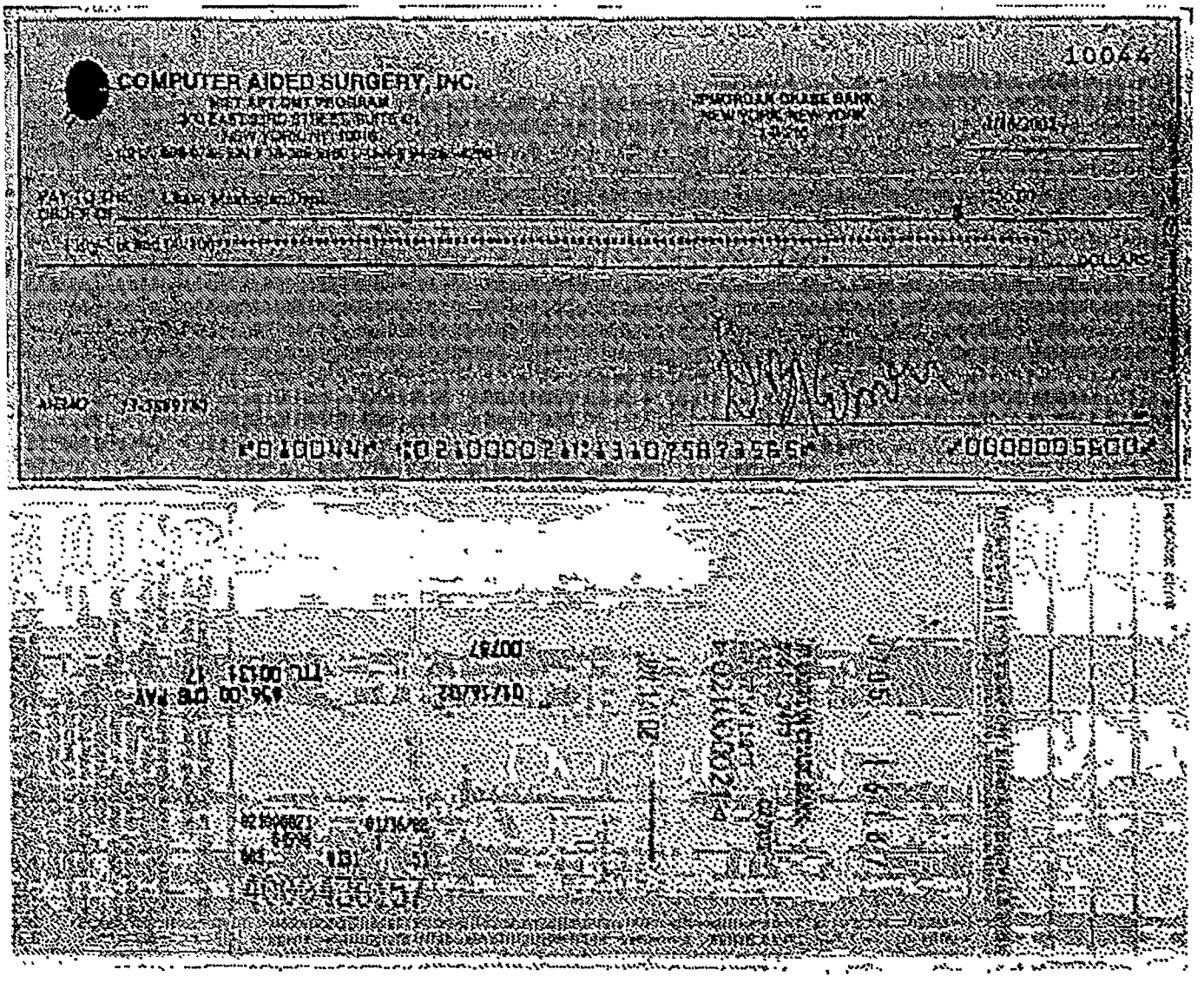
AUD
20033134

JA 16

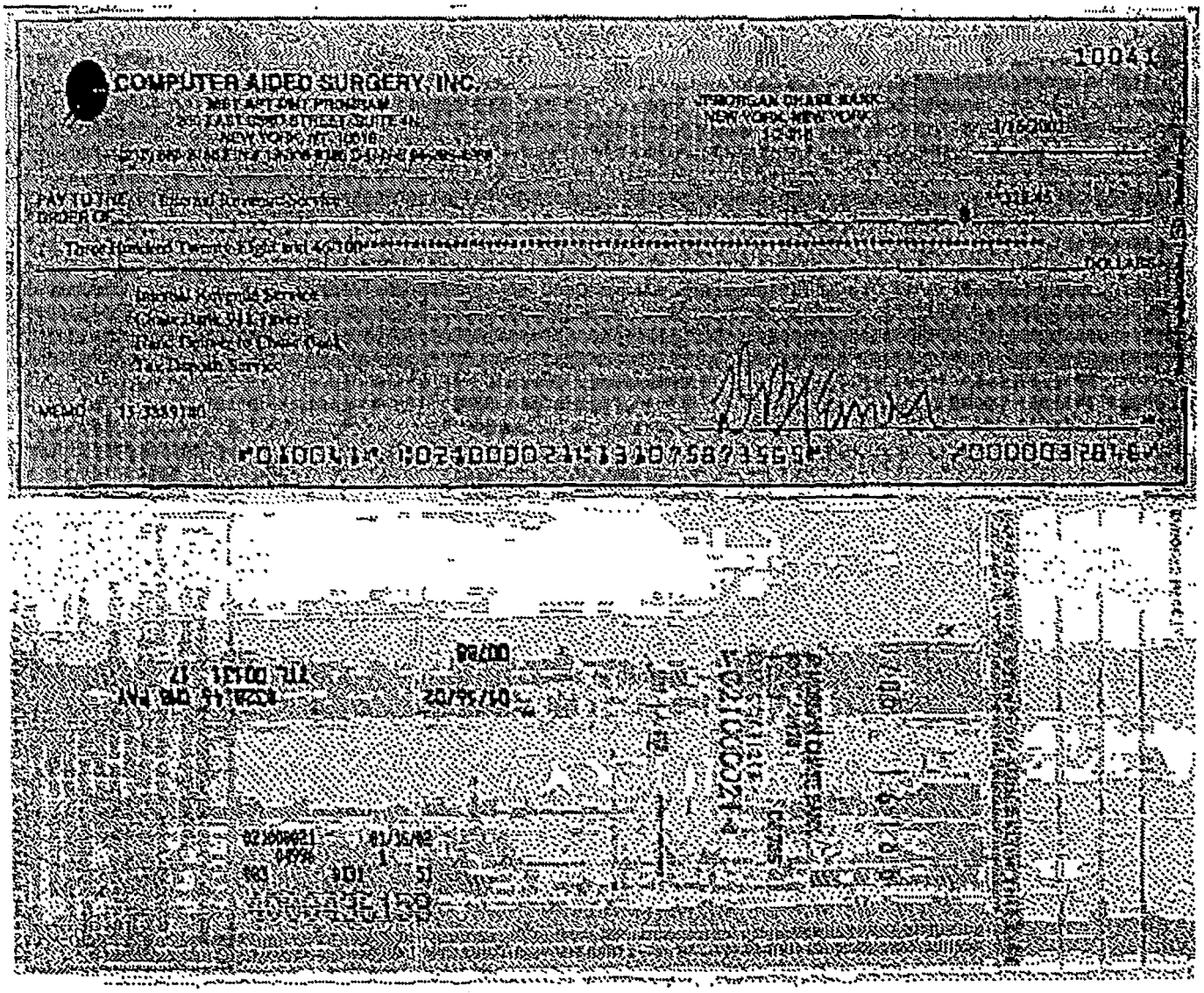
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040436160 Posting date 16-JAN-02



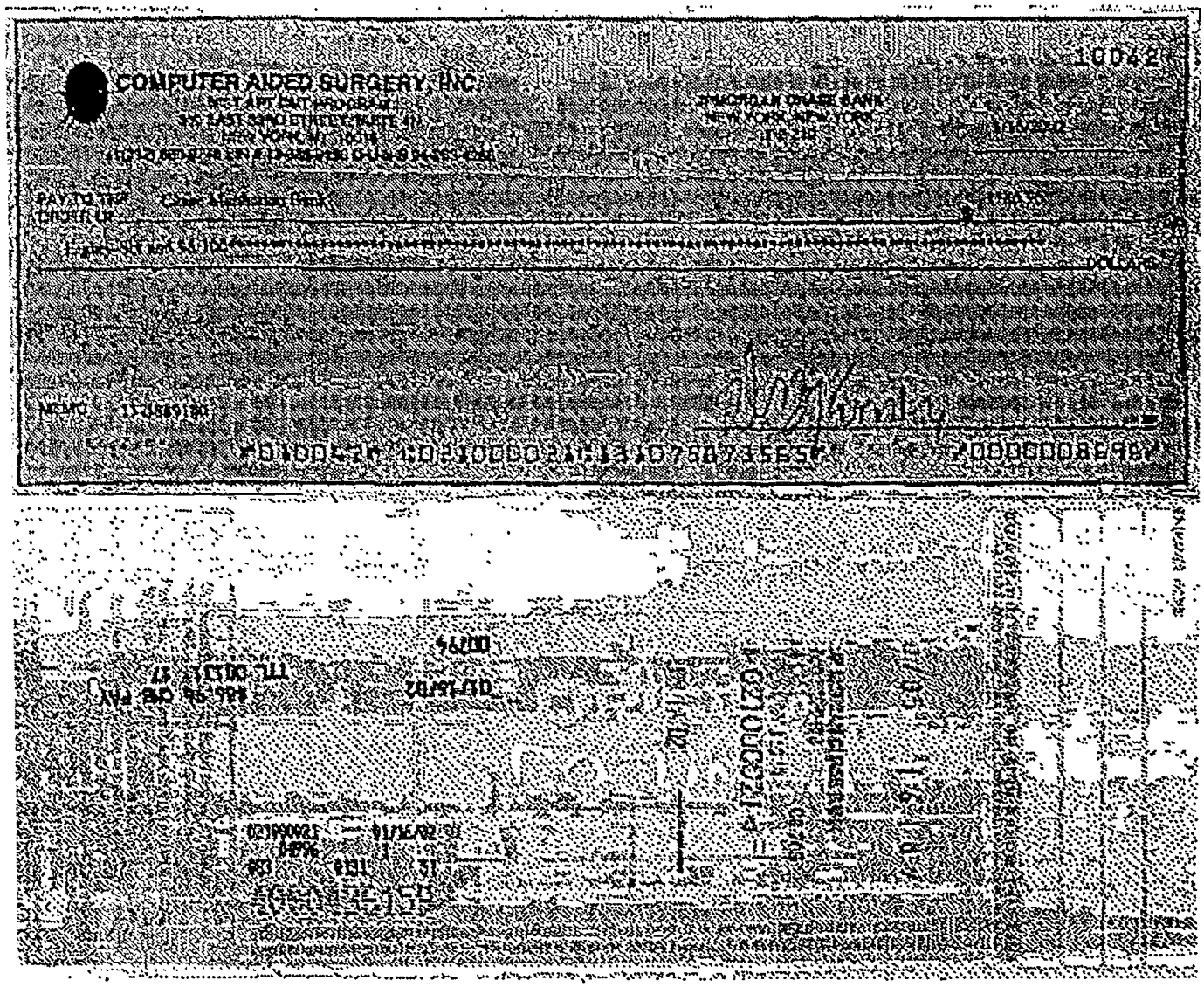
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040436157 Posting date 16-JAN-02



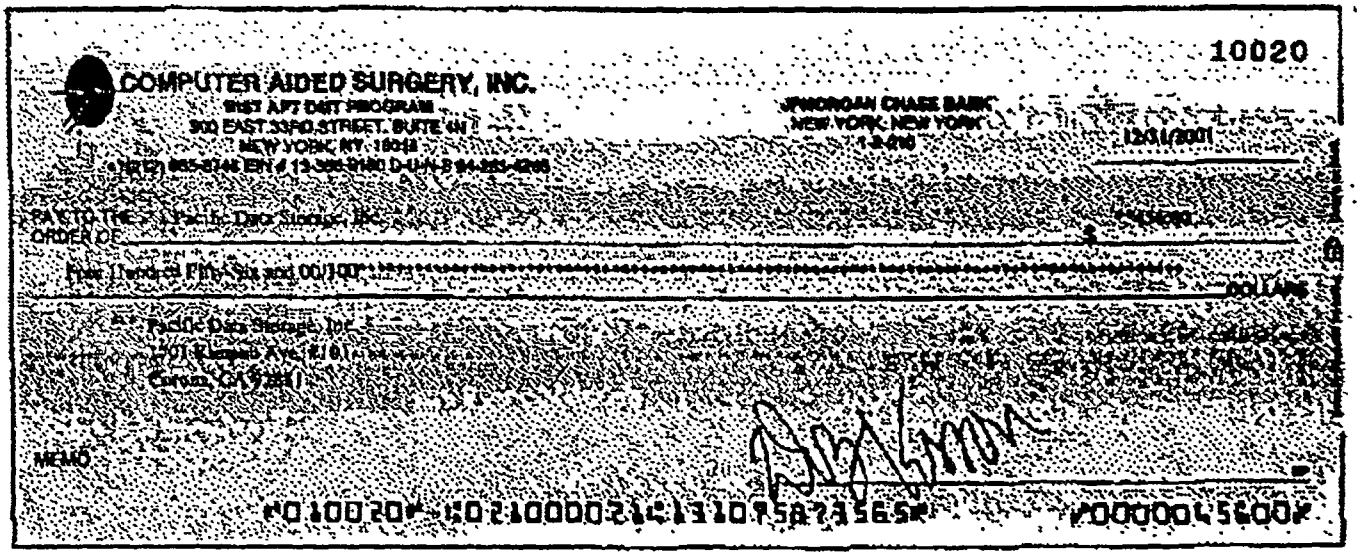
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040436158 Posting date 16-JAN-02

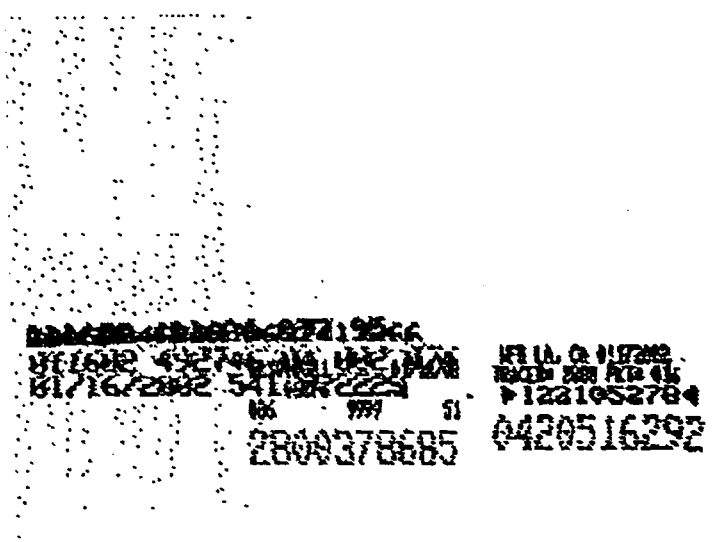


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040436159 Posting date 16-JAN-02

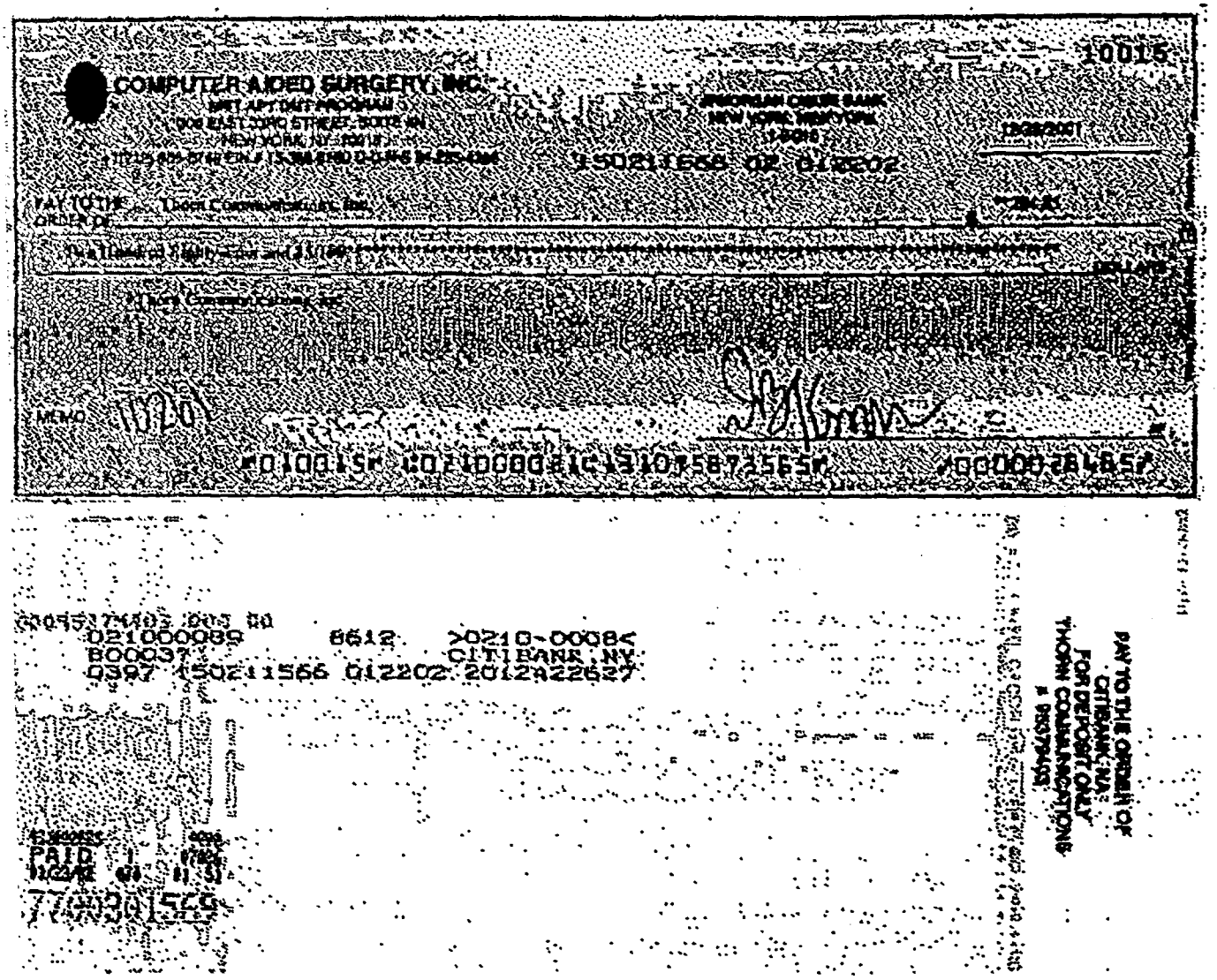


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028378685 Posting date 18-JAN-02

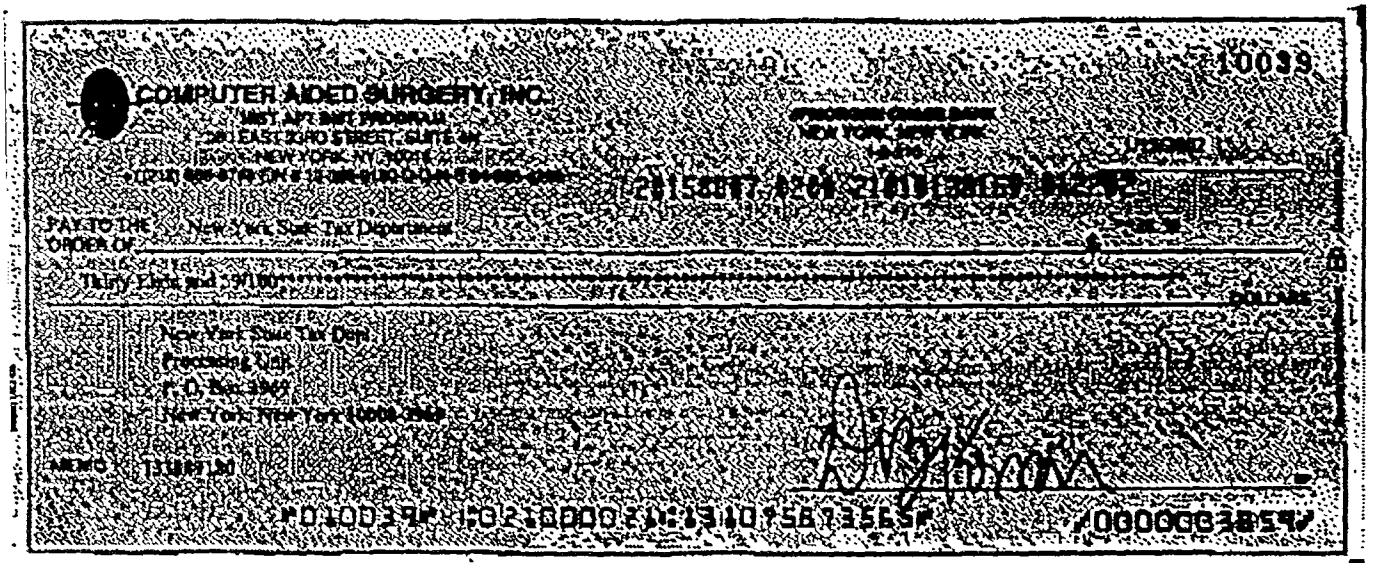




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077301569 Posting date 23-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028012439 Posting date 22-JAN-02



131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,705.44	10,500.00	10,203.39	2,002.05
Business Checking 131-0758735-65	66,369.12	60,500.00	66,719.04	60,150.08
Total	**68,074.56**	**71,000.00**	**76,922.43**	**62,152.13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Apply for a Business Revolving Credit Line today.

With rates as low as they are today, here's the perfect opportunity to give your business a boost. Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Important Information

Your combined Business Banking balances in January totaled $31,384.38.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,705.44
Deposits and Credits	2	10,500.00
Withdrawals and Debits	1	1.00
Checks Paid	12	10,202.39
Ending Balance		**2,002.05**

Deposits and Credits

Date	Description	Amount
02/01	Deposit	10,000.00
02/01	Deposit	500.00
Total		**10,500.00**

Withdrawals and Debits

Date	Description	Amount
02/12	Verizon Purchase 021202 1073	1.00
Total		**1.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3080	02/14	28.35	3126	02/01	1,000.00	3131	02/01	2,000.00
3085*	02/14	378.33	3127	02/06	100.00	3132	02/01	2,000.00
3124*	01/28	100.00	3129*	02/01	2,000.00	3136*	02/21	295.26
3125	01/28	500.00	3130	02/06	1,690.00	3138*	02/21	110.45

Total (12 checks) **10,202.39**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/28	1,105.44	02/06	2,815.44	02/14	2,407.76
02/01	4,605.44	02/12	2,814.44	02/21	2,002.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	53	$ 0.20	10.60
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	11.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**21.40**

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		66,369.12
Deposits and Credits	2	60,500.00
Withdrawals and Debits	0	0.00
Checks Paid	20	66,719.04
Ending Balance		**60,150.08**

Deposits and Credits

Date	Description	Amount
01/28	Deposit	500.00
02/20	Nist Treas 310 Misc Pay 022002 133889180130600	60,000.00
Total		**60,500.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10005	02/05	300.00	10049	02/01	1,000.00	10058	02/12	1,000.00
10006	02/05	300.00	10050	02/01	10,000.00	10059	02/04	5,778.00
10040*	02/12	617.41	10051	02/01	500.00	10060	02/05	2,707.20
10045*	01/24	480.78	10052	02/21	16.56	10061	02/08	8,333.33
10046	01/29	500.00	10053	02/04	8,156.72	10062	02/08	1,330.35
10047	01/29	1,544.52	10056*	02/07	6,419.57	10063	02/11	2,469.60
10048	01/28	5,265.00	10057	02/05	10,000.00			

Total (20 checks) **66,719.04**

** indicates gap in check sequence*

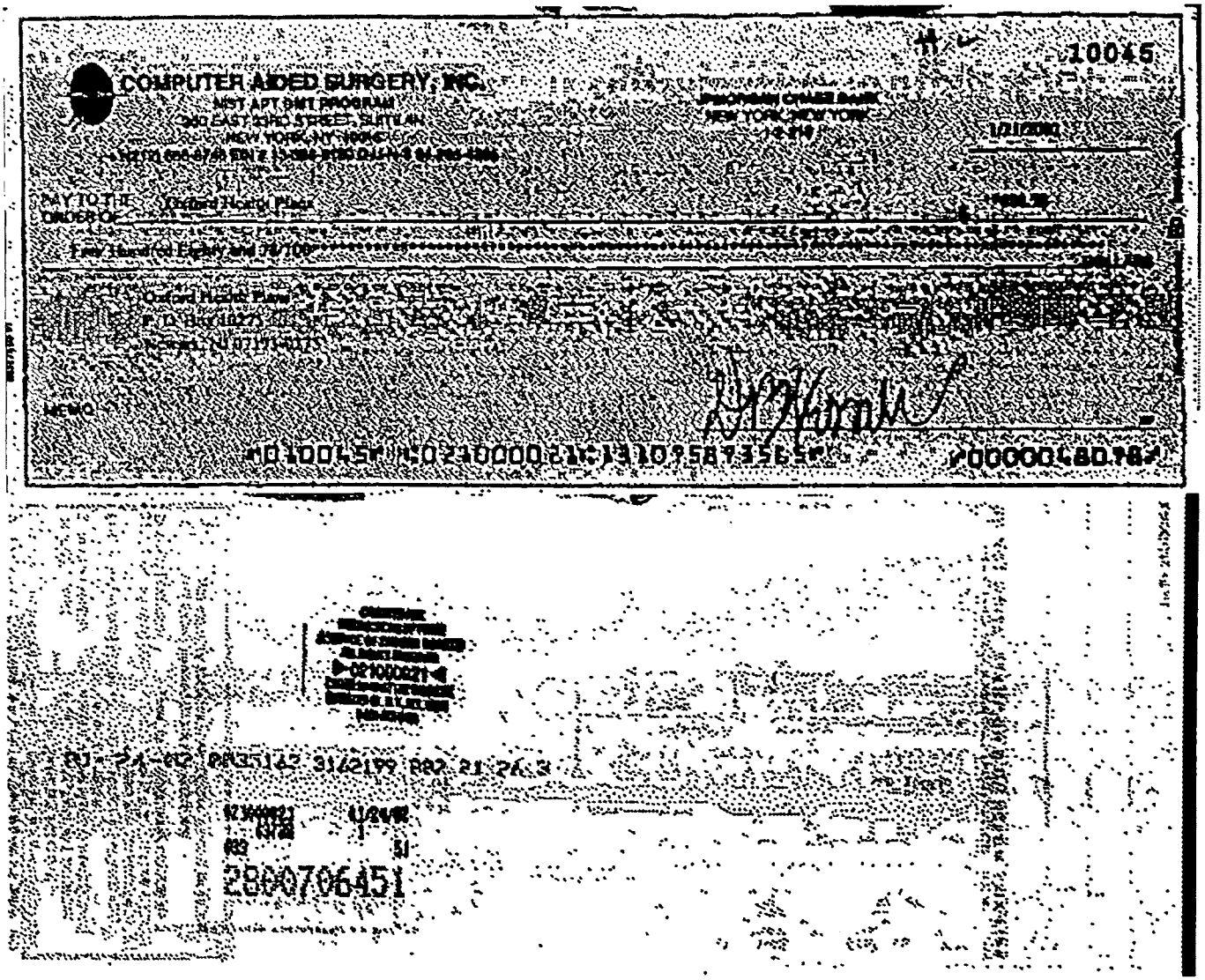
Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/24	65,888.34	02/04	33,644.10	02/11	1,784.05
01/28	61,123.34	02/05	20,336.90	02/12	166.64
01/29	59,078.82	02/07	13,917.33	02/20	60,166.64
02/01	47,578.82	02/08	4,253.65	02/21	60,150.08

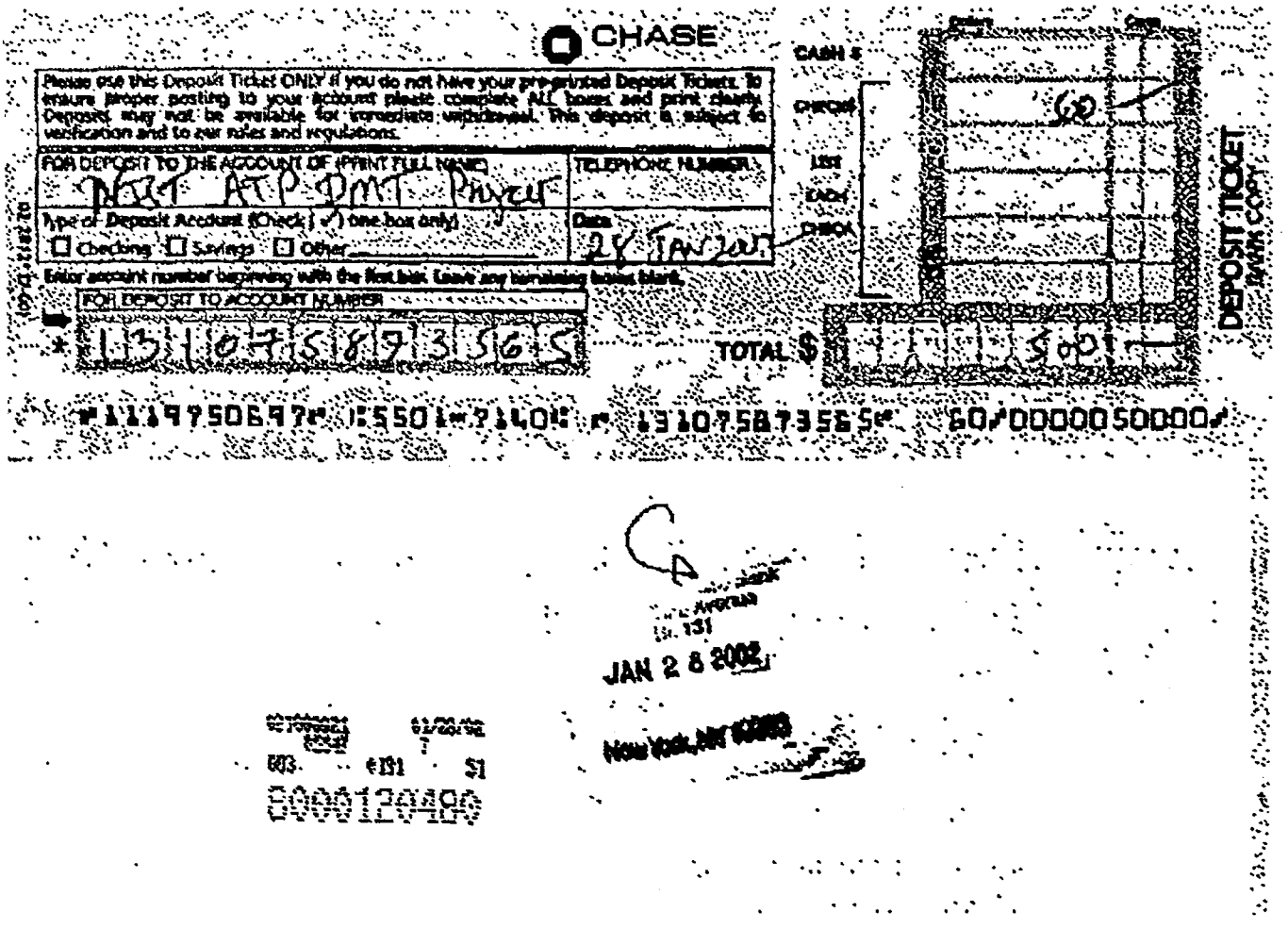
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

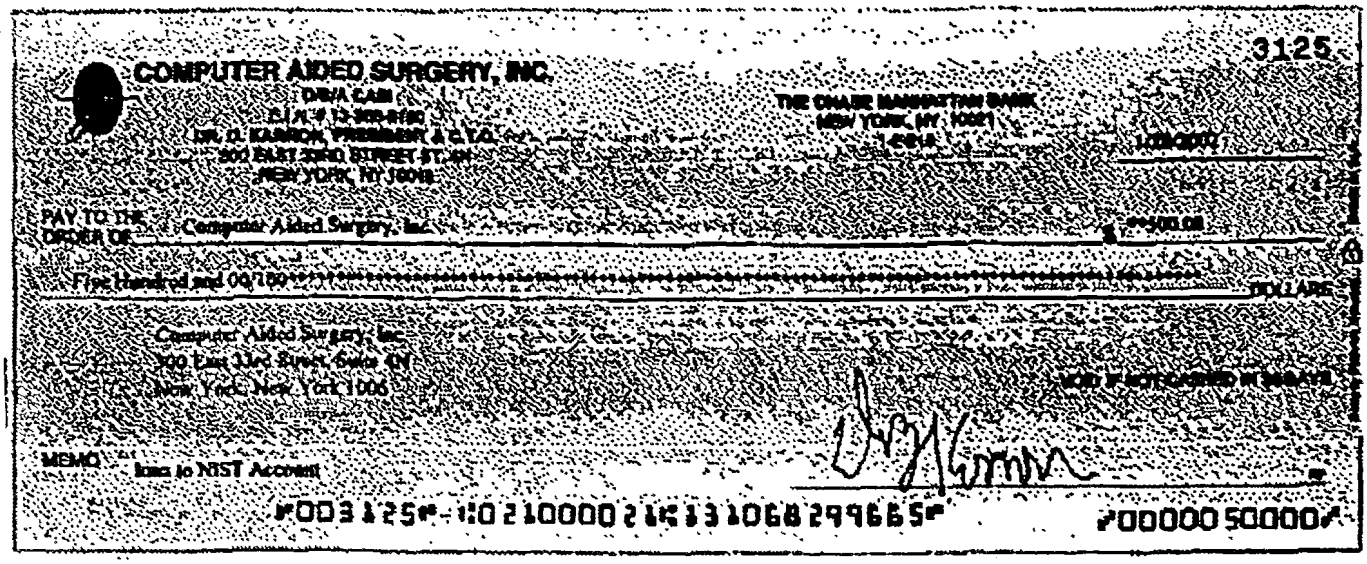
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028706451 Posting date 24-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080120480 Posting date 28-JAN-02

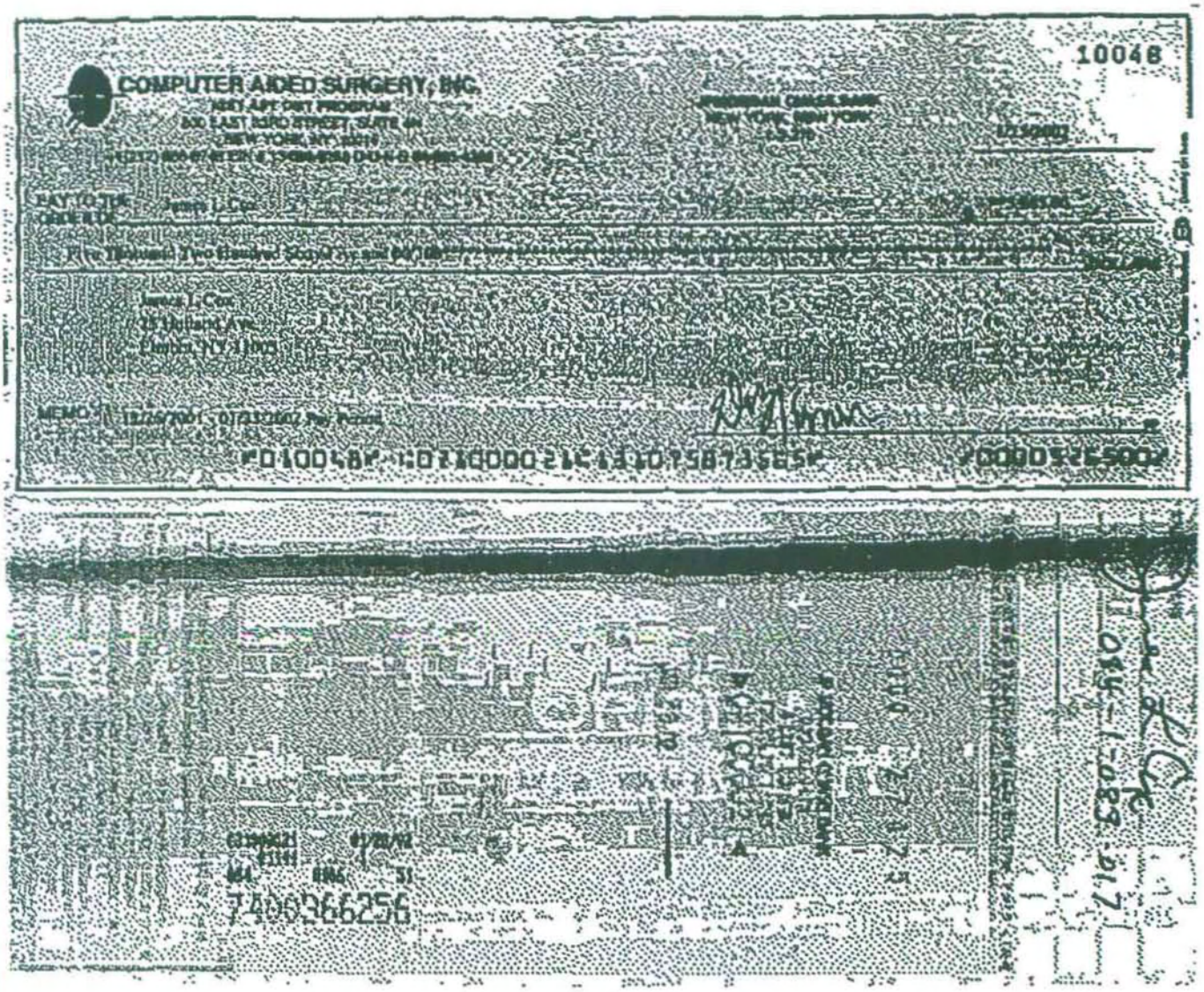


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080120481 Posting date 28-JAN-02

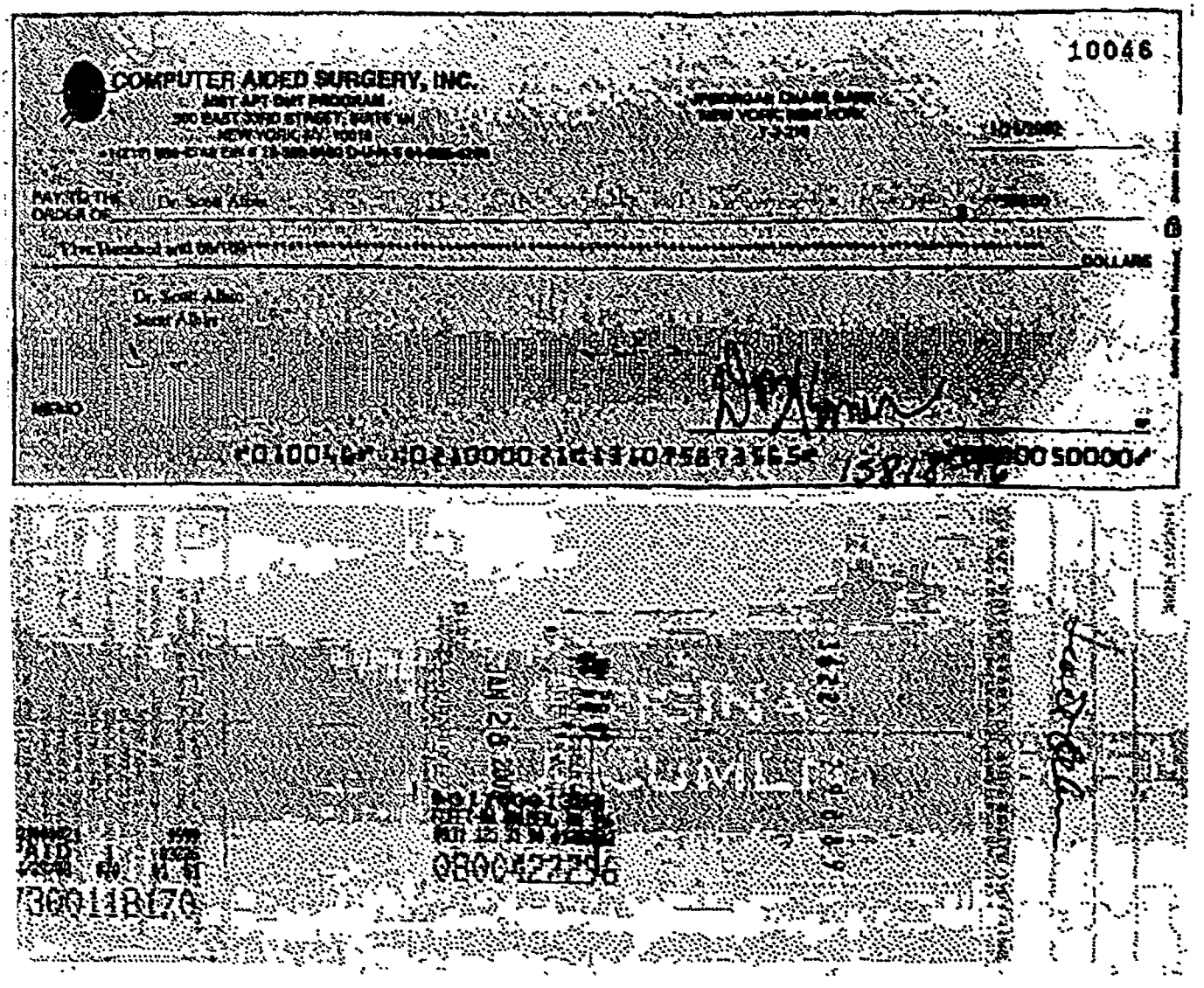


NIST Attn Dan Tsang
Ck'd only

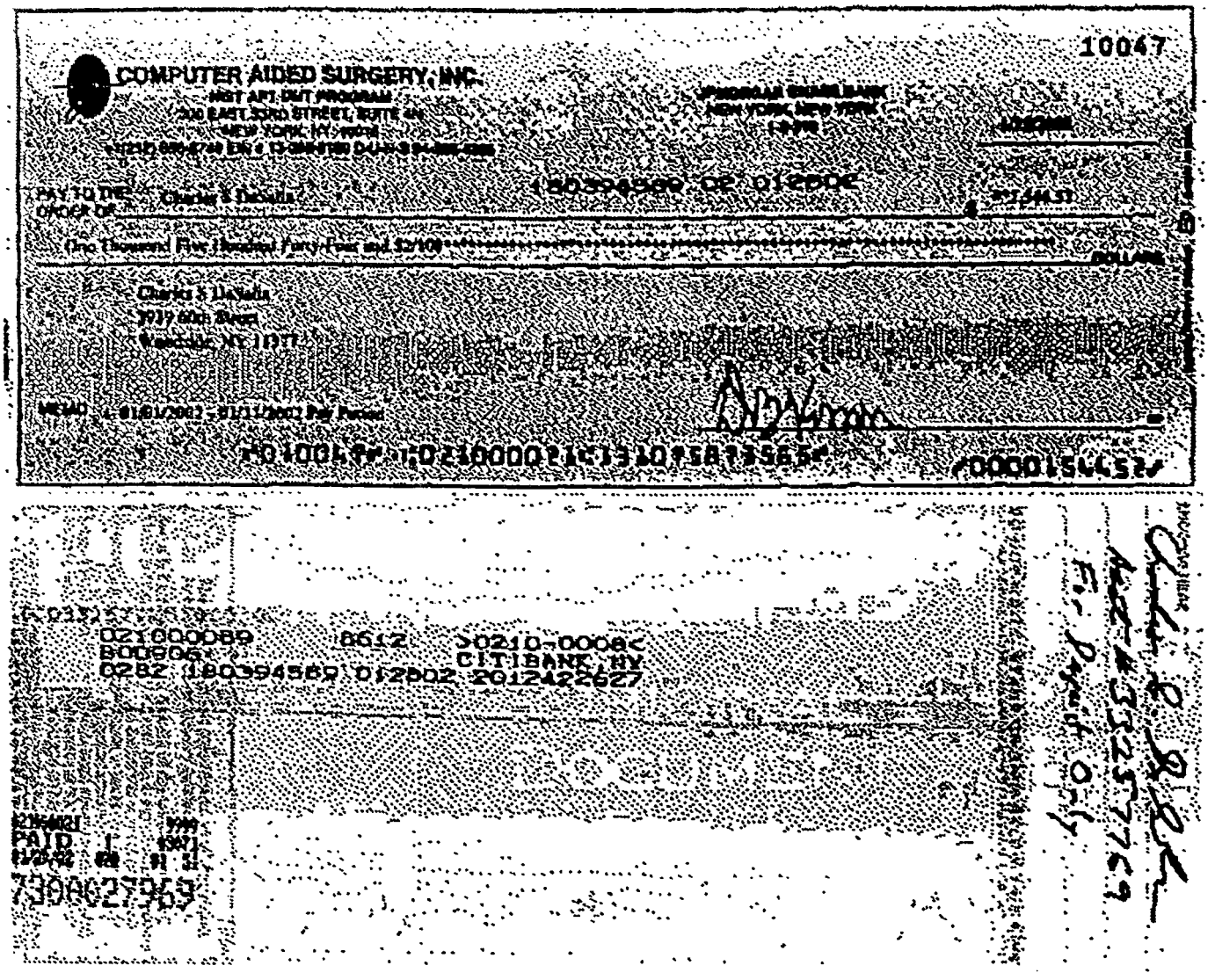
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074366256 Posting date 28-JAN-02



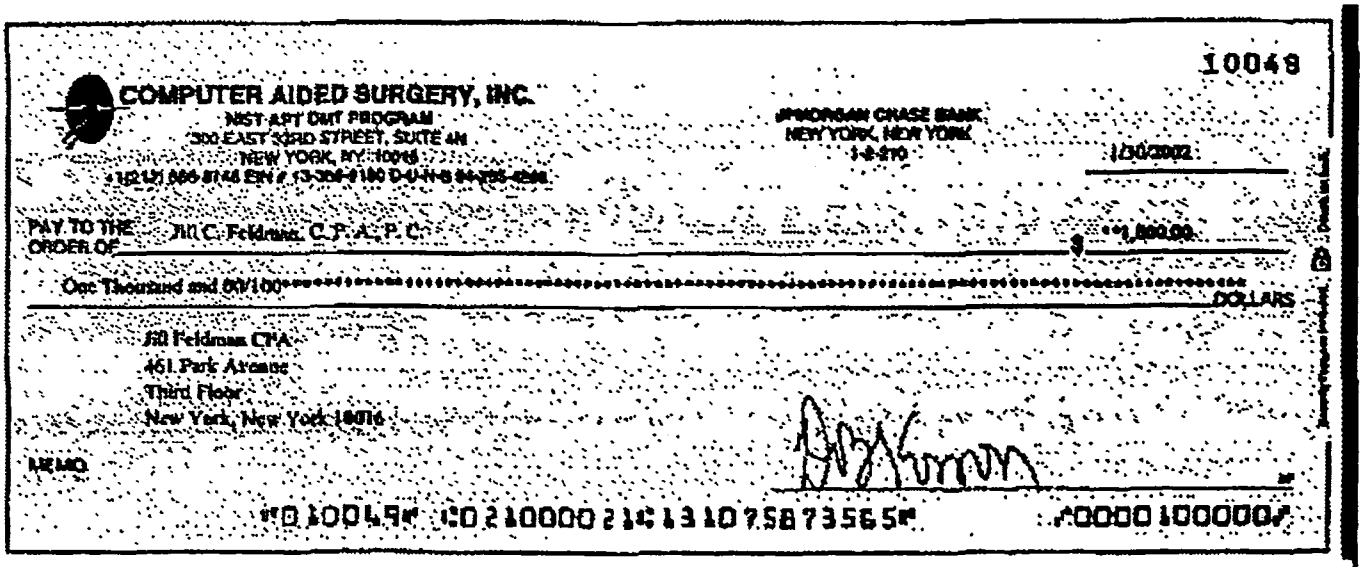
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073118170 Posting date 29-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073027969 Posting date 29-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053474154 Posting date 01-FEB-02



10048

COMPUTER AIDED SURGERY, INC.
MIST ART OUT PROGRAM
300 EAST 53RD STREET, SUITE 4H
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-8-270

1/30/2002

PAY TO THE ORDER OF Jill C. Feldman, C.P.A., P.C. $ **1,000.00

One Thousand and 00/100********** DOLLARS

Jill Feldman CPA
461 Park Avenue
Third Floor
New York, New York 10016

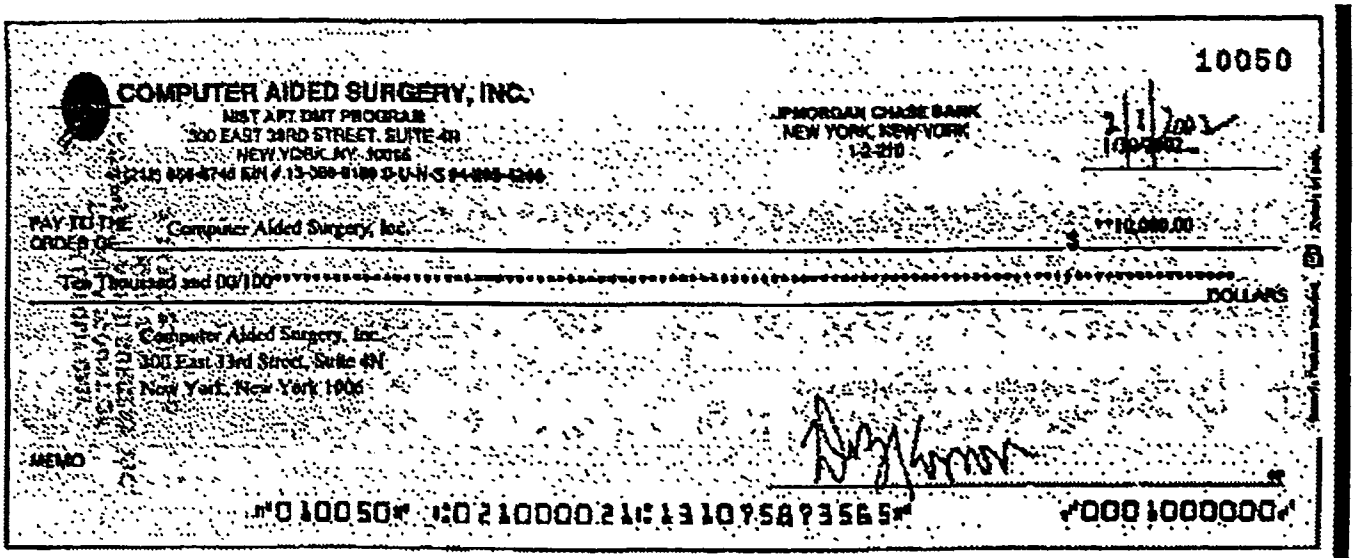
MEMO

⑈010049⑈ ⑆021000214⑆310758735654 ⑈0000100000⑈

FOR DEPOSIT ONLY
To Acct #035-0677716-65

02/01/02
668 4131 $1
5306474154

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053614296 Posting date 01-FEB-02



10050

COMPUTER AIDED SURGERY, INC.
NIST APT EXIT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **10,000.00

Ten Thousand and 00/100********** DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, New York 10016

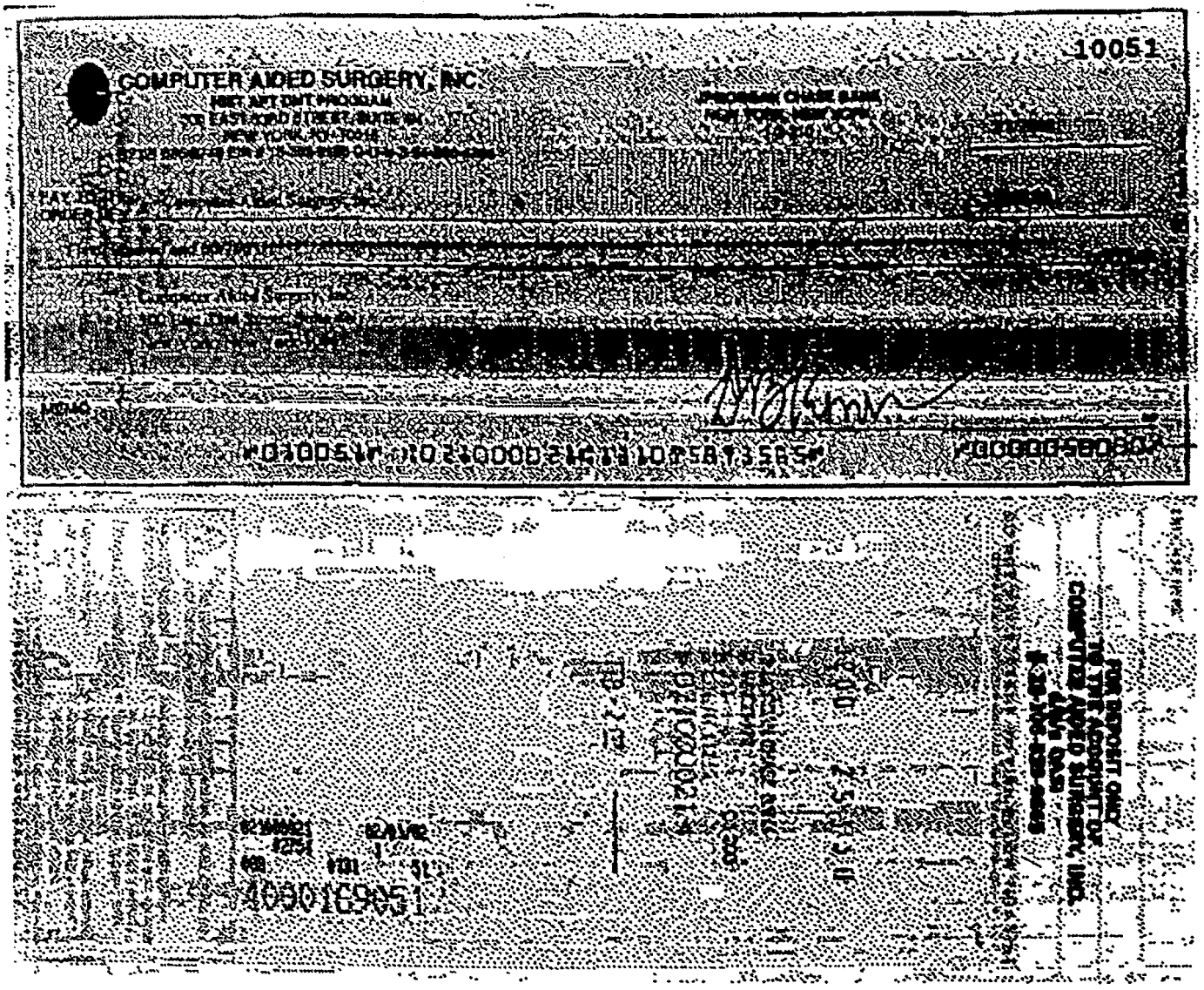
MEMO

⑈010050⑈ ⑆021000021⑆ 13109583565⑈ ⑈00010000000⑈

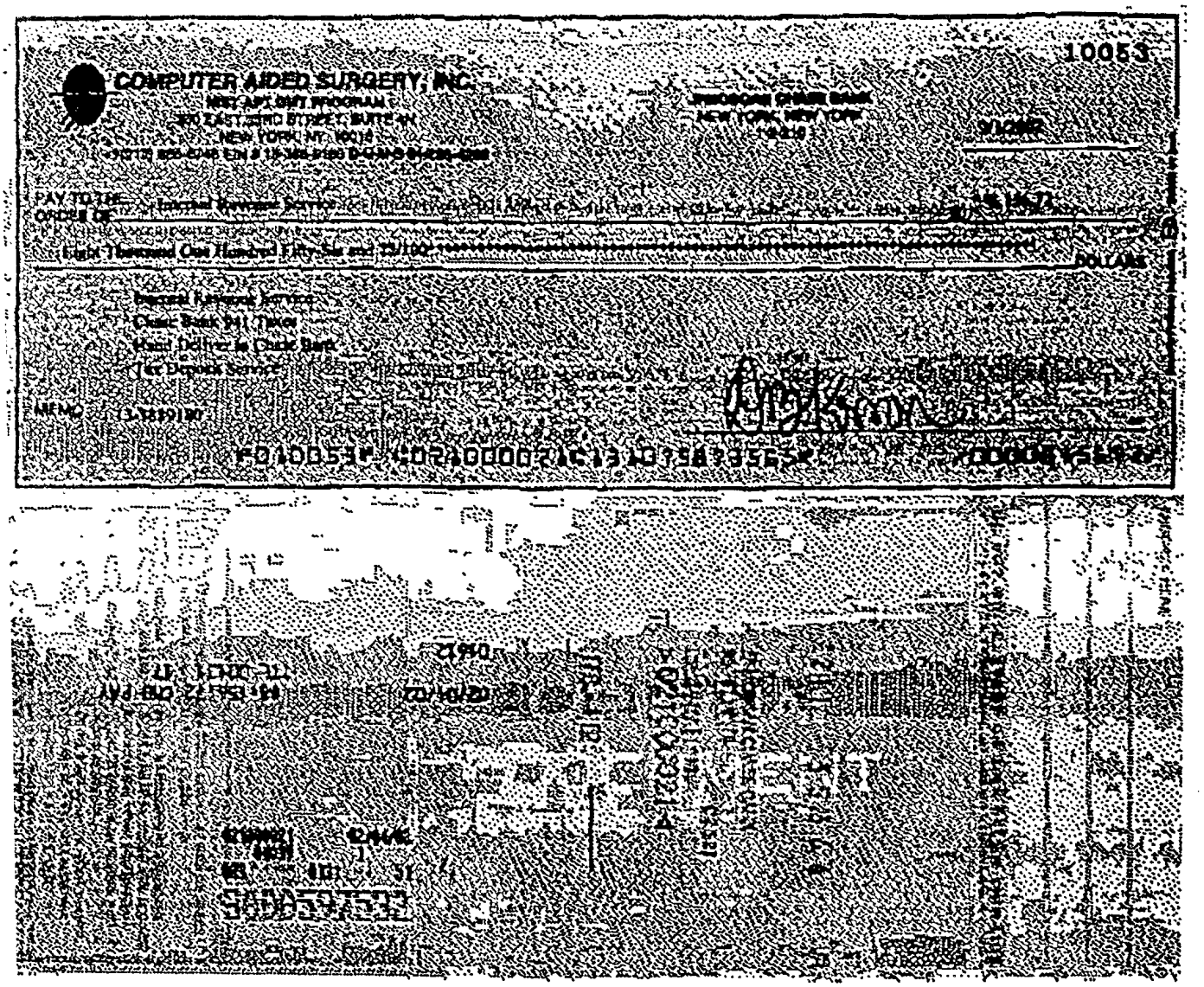
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CAS
13-109-829.9665

02/01/02
$10,000.00
53061429

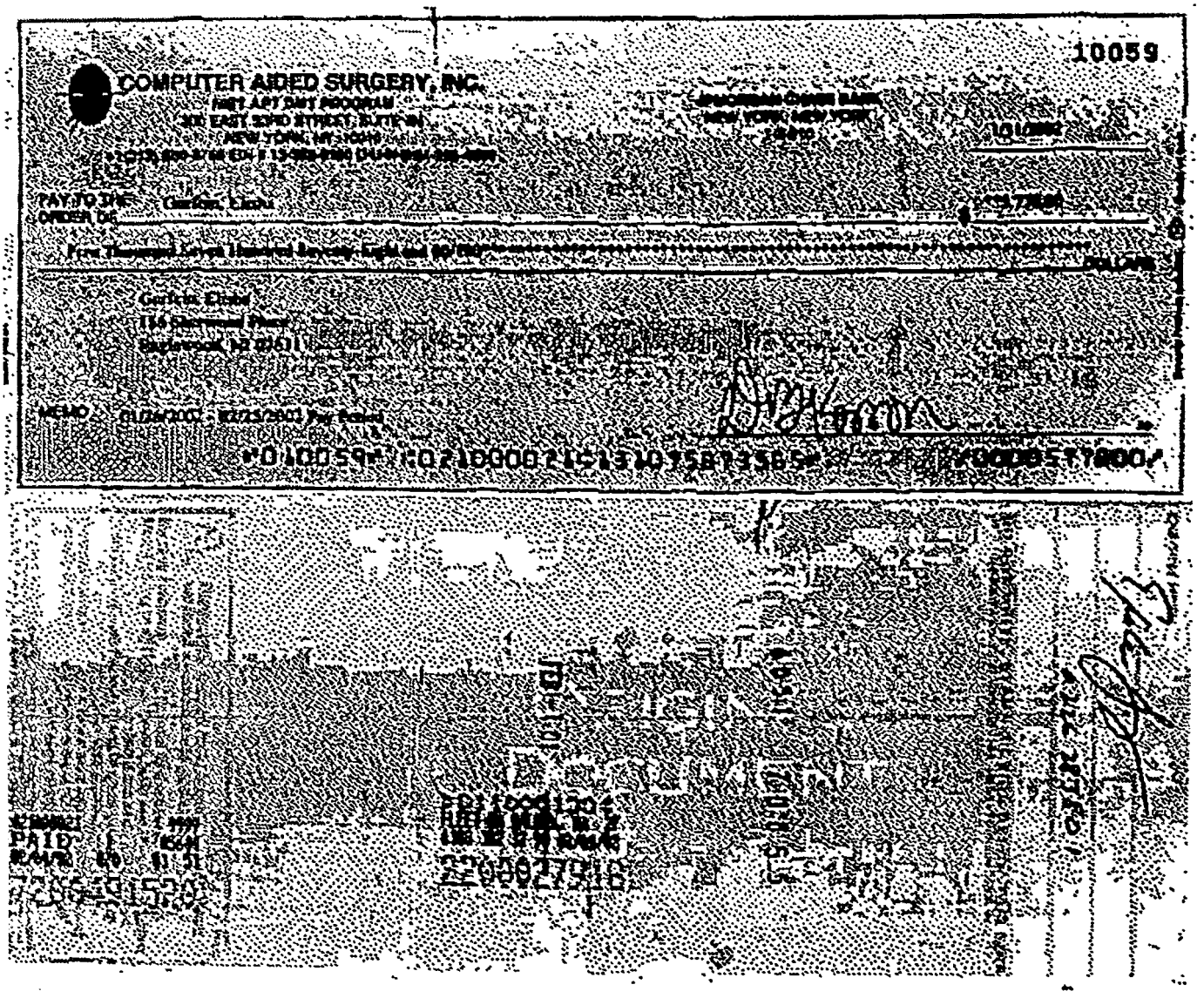
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040169051 Posting date 01-FEB-02

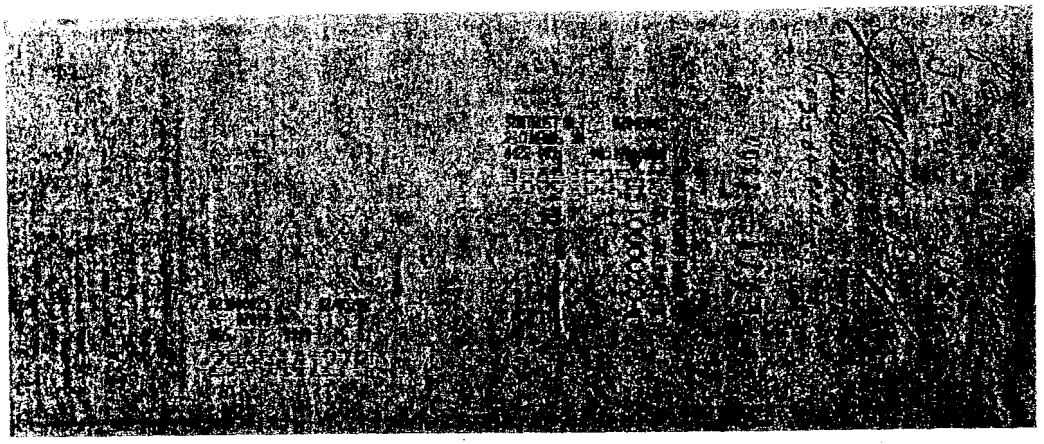


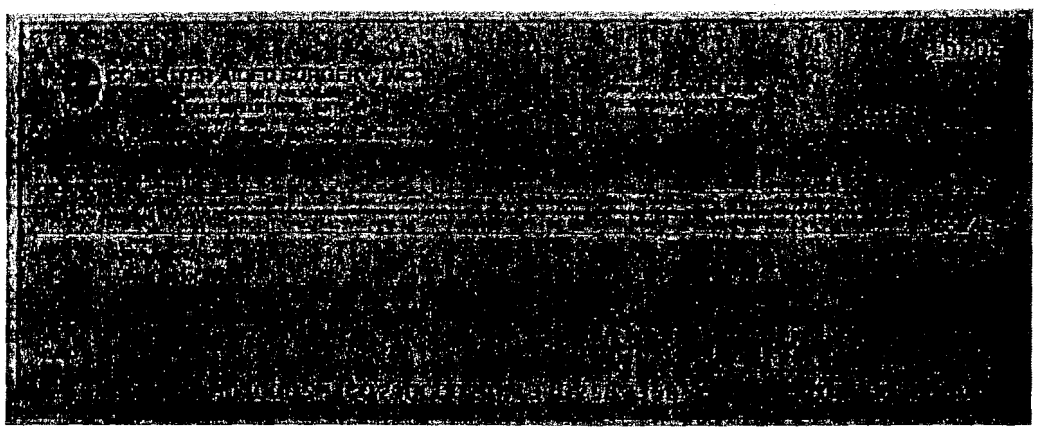
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030597532 Posting date 04-FEB-02



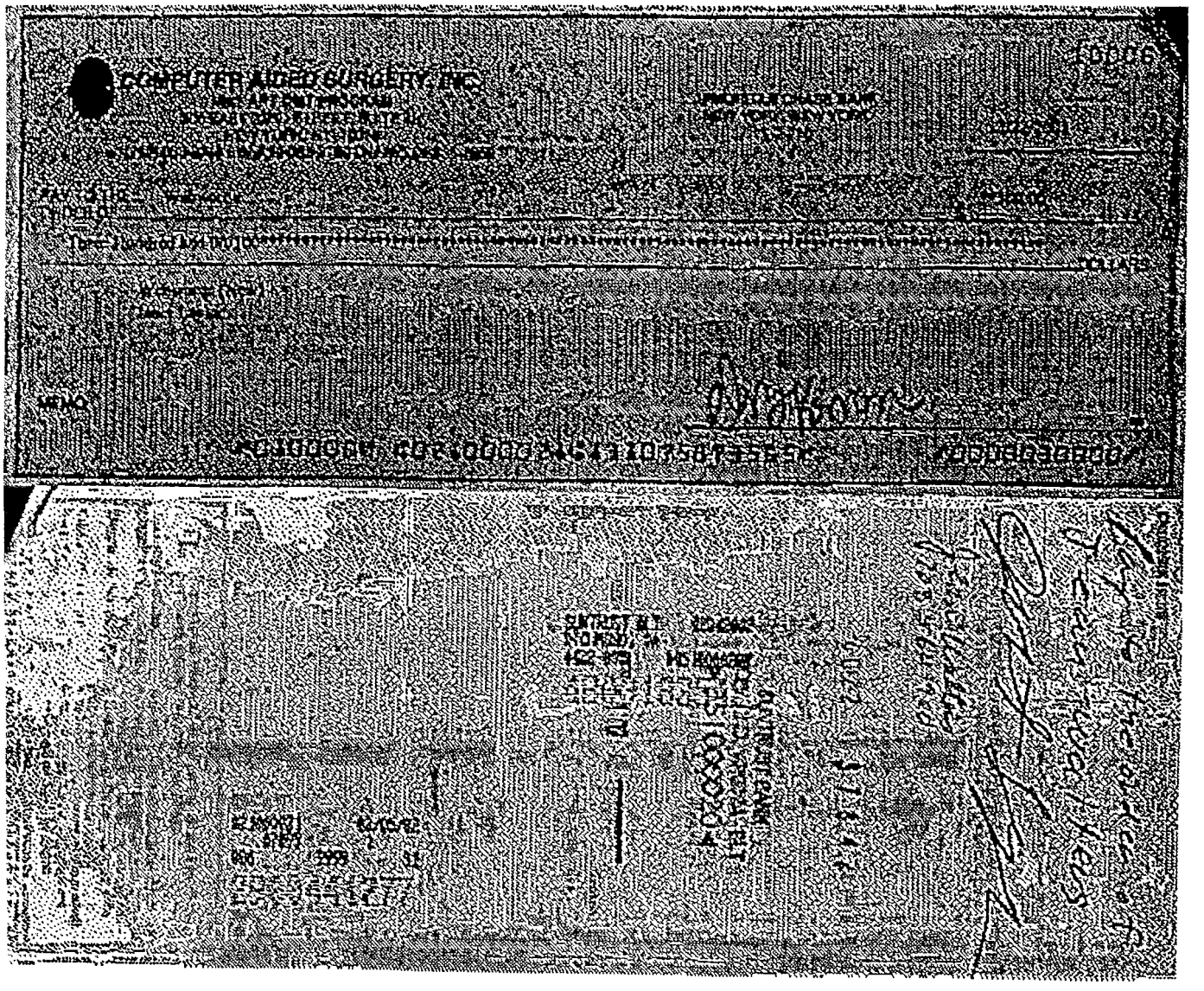
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072491520 Posting date 04-FEB-02



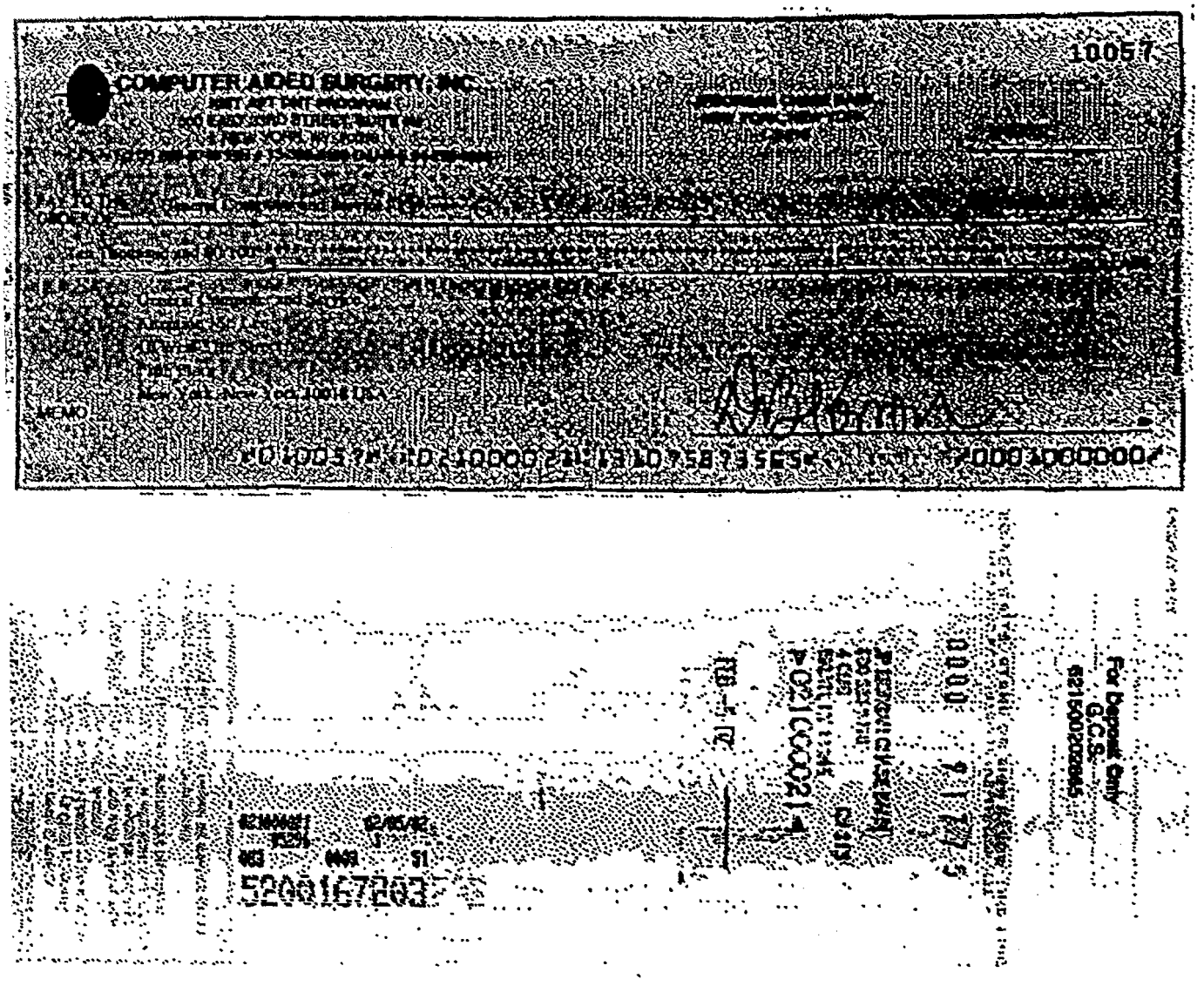




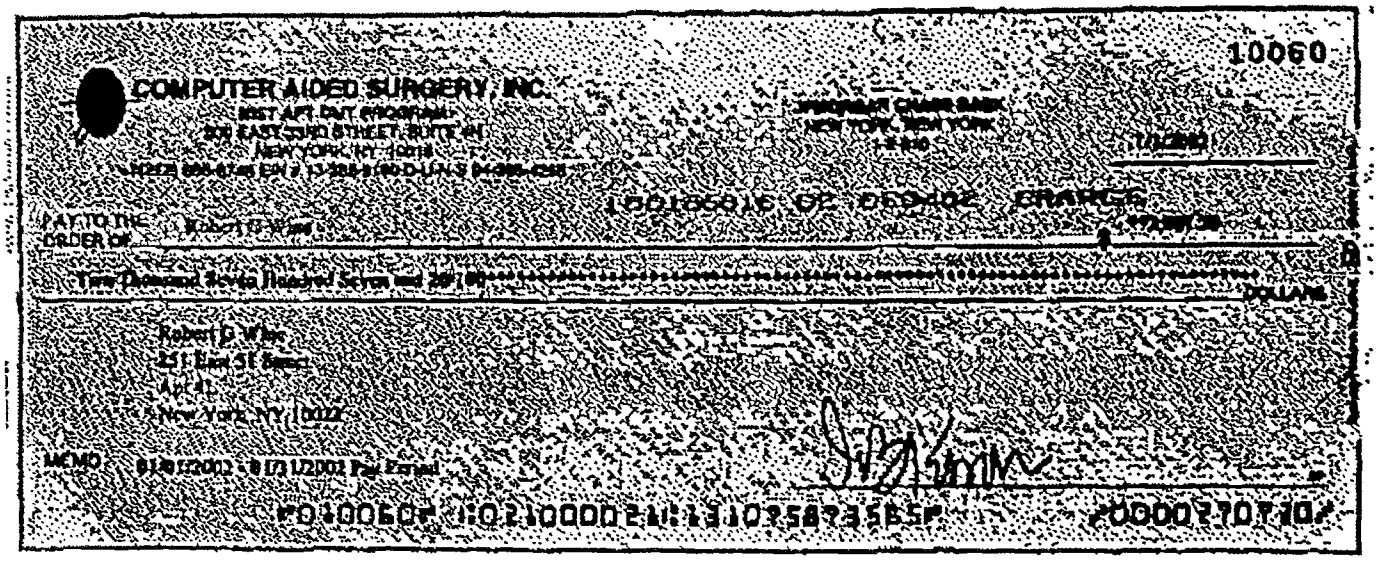
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029441277 Posting date 05-FEB-02

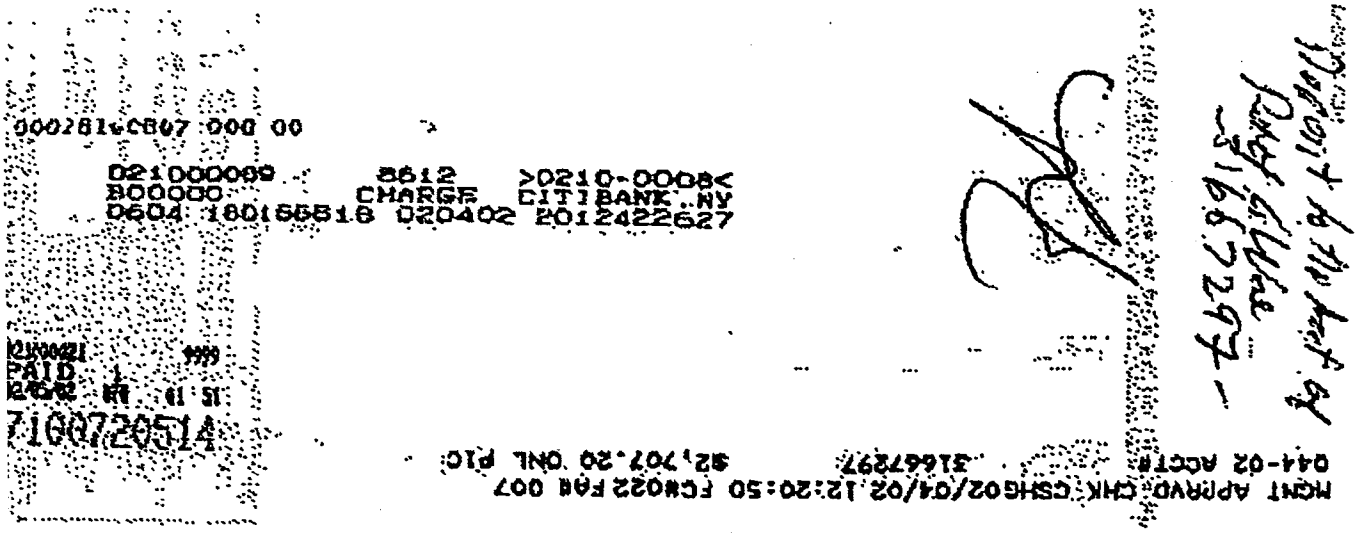


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052167203 Posting date 05-FEB-02

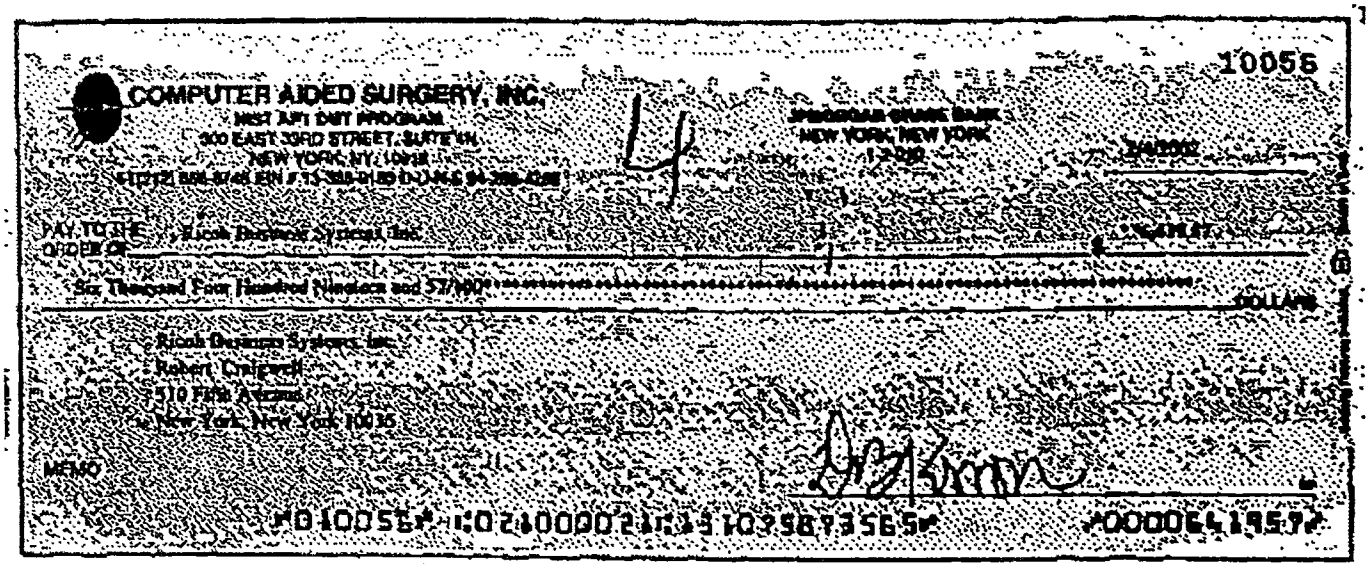


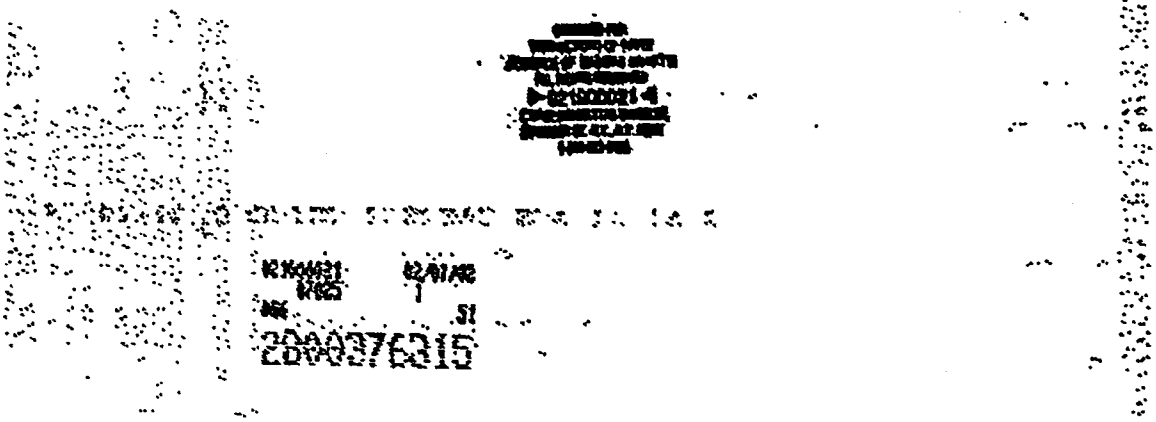
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071720514 Posting date 05-FEB-02



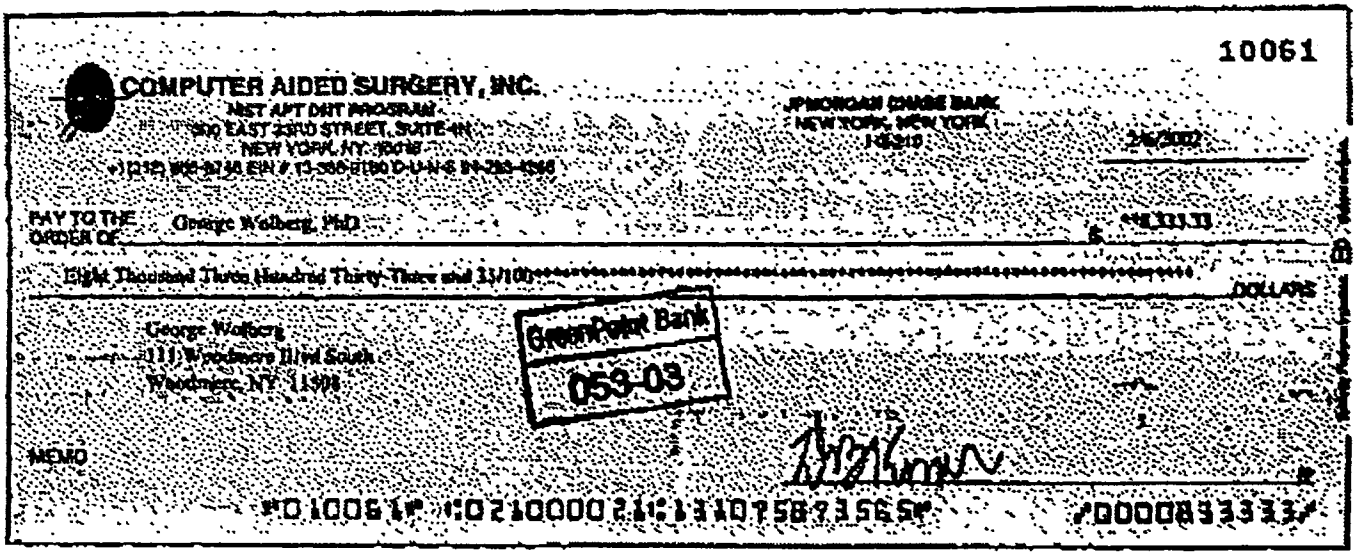


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028376315 Posting date 07-FEB-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074450520 Posting date 08-FEB-02



10061

COMPUTER AIDED SURGERY, INC.
NEST APT DIST PROGRAM
310 EAST 23RD STREET, SUITE 4H
NEW YORK, NY 10010
+1(212) 995-3738 EIN # 13-3868100 D-U-N-S 04-283-4368

JP MORGAN CHASE BANK
NEW YORK, NEW YORK
21-210

2/6/2002

PAY TO THE ORDER OF George Wolberg, PhD $ **8,333.33

Eight Thousand Three Hundred Thirty-Three and 33/100****** DOLLARS

George Wolberg
111 Woodmere Blvd South
Woodmere, NY 11598

GreenPoint Bank
053-03

MEMO

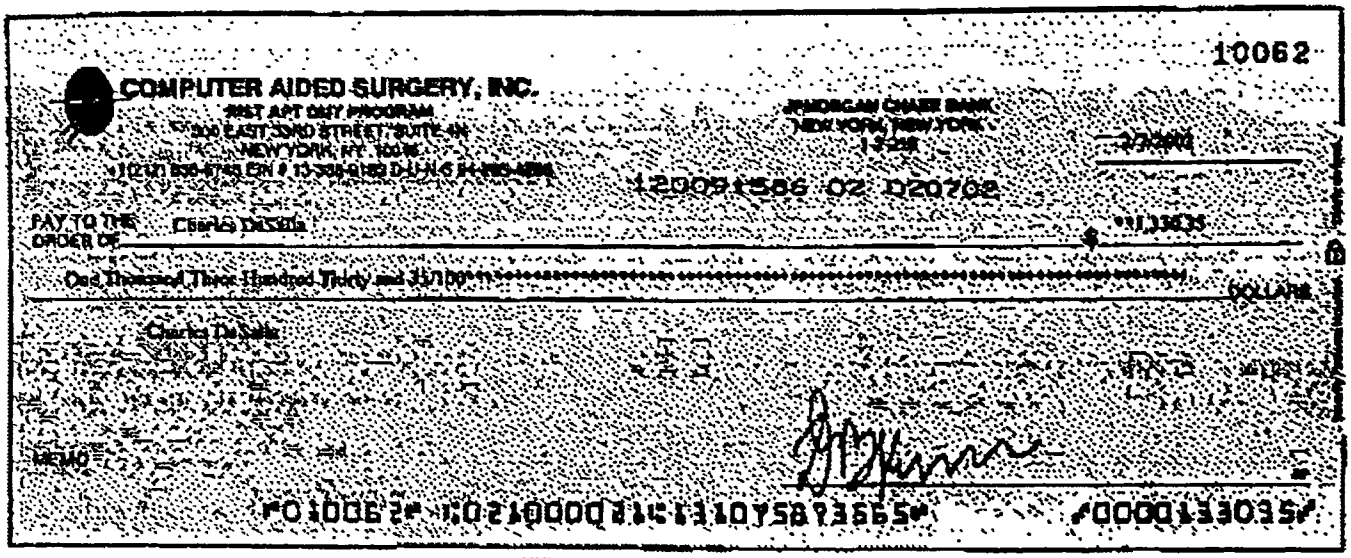
⑆010061⑈ ⑆021000021⑆ 1310758 3565⑈ ⑈00008333333⑈

484057601 02-07-02
484057601 0000000053 16 5085

PAID

74004 58520

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074476873 Posting date 08-FEB-02

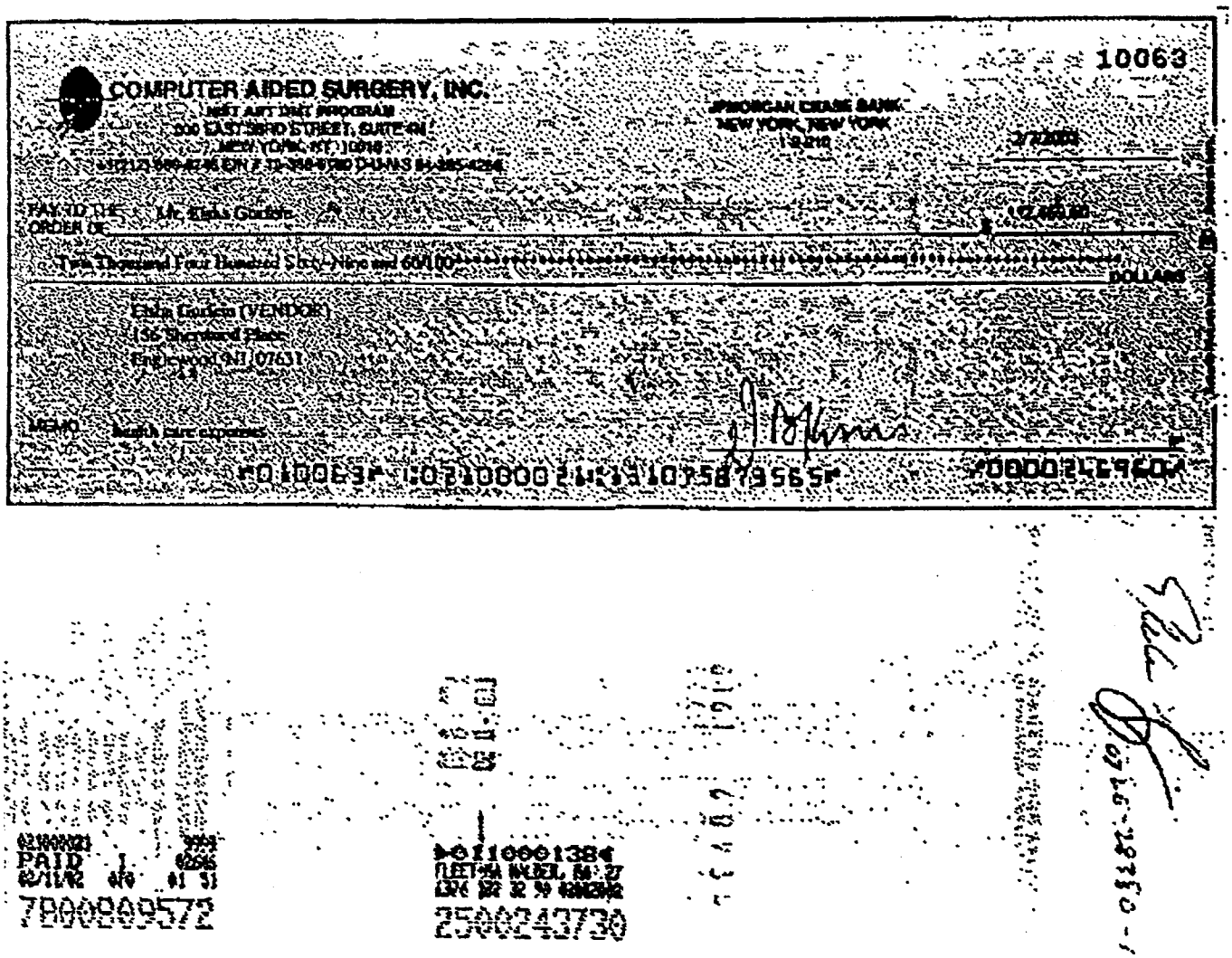


021000089 8612 >021D-0008<
B00905 CITIBANK,NY
0113 120091586 020702 20124222627

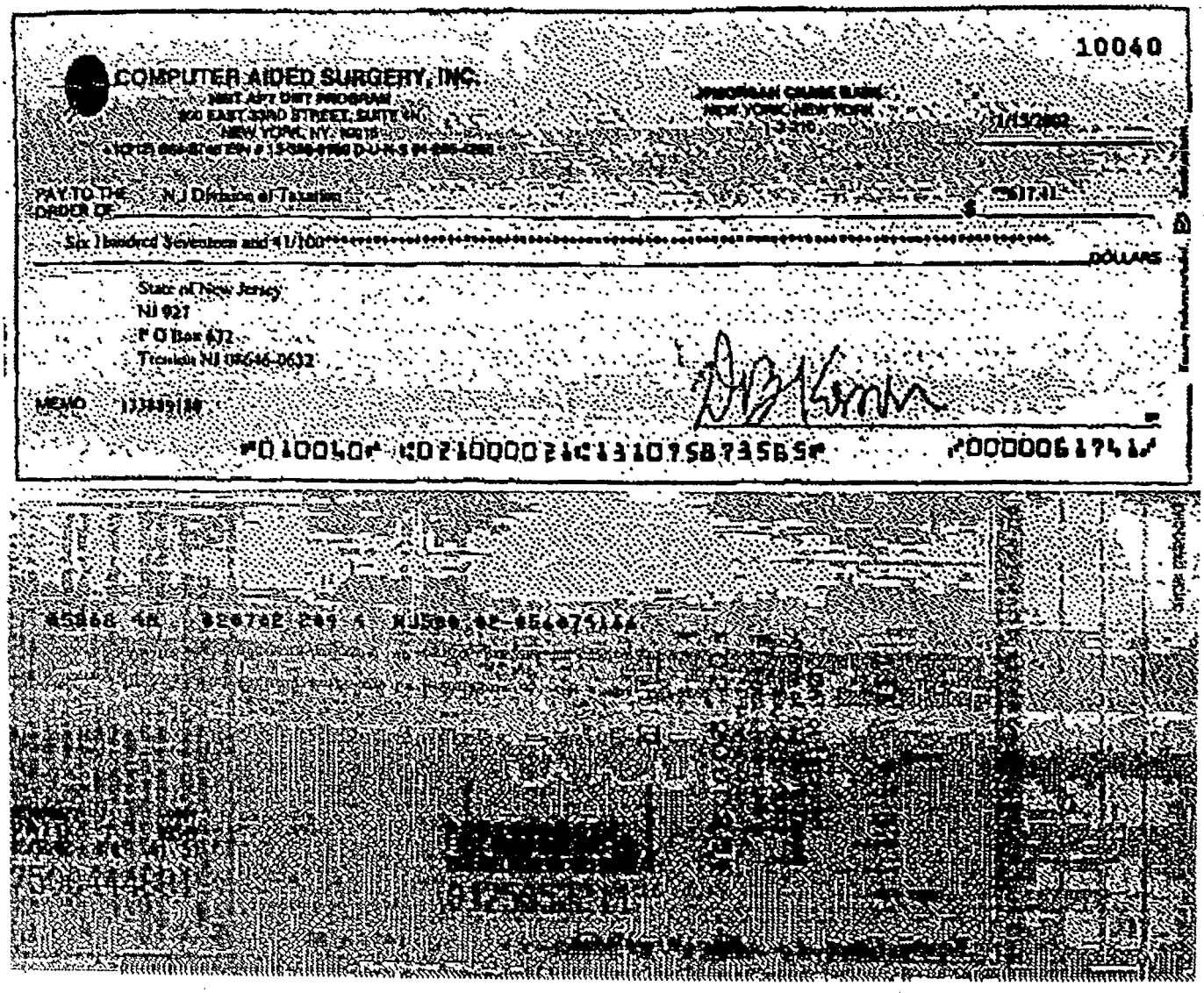
PAID
740476873

Check # 3325726
For Deposit Only

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078809572 Posting date 11-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075444681 Posting date 12-FEB-02



10040

COMPUTER AIDED SURGERY, INC.

[redacted]

PAY TO THE ORDER OF N.J Division of Taxation $617.41

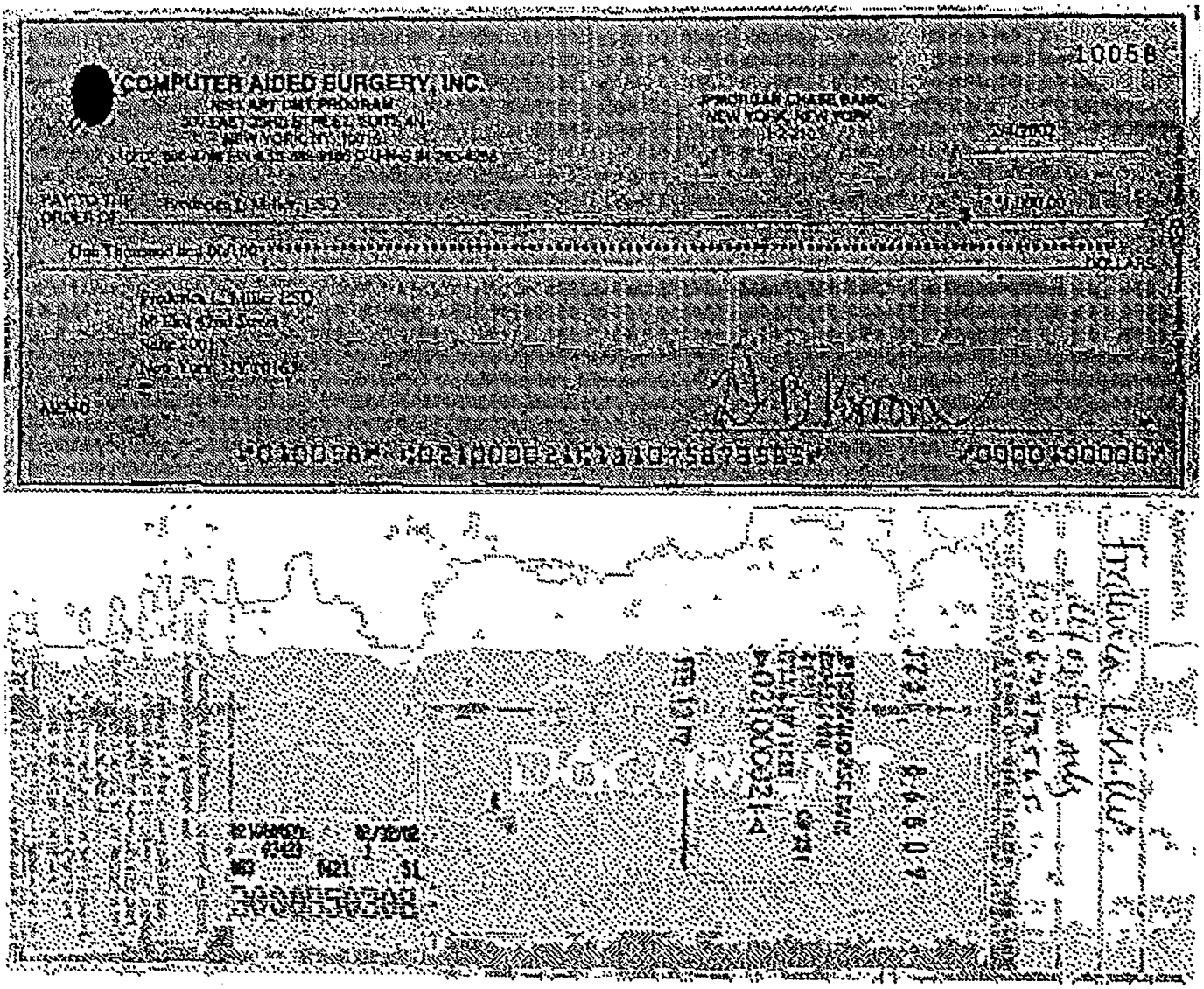
Six Hundred Seventeen and 41/100 DOLLARS

State of New Jersey
NJ 927
P O Box 672
Trenton NJ 08646-0672

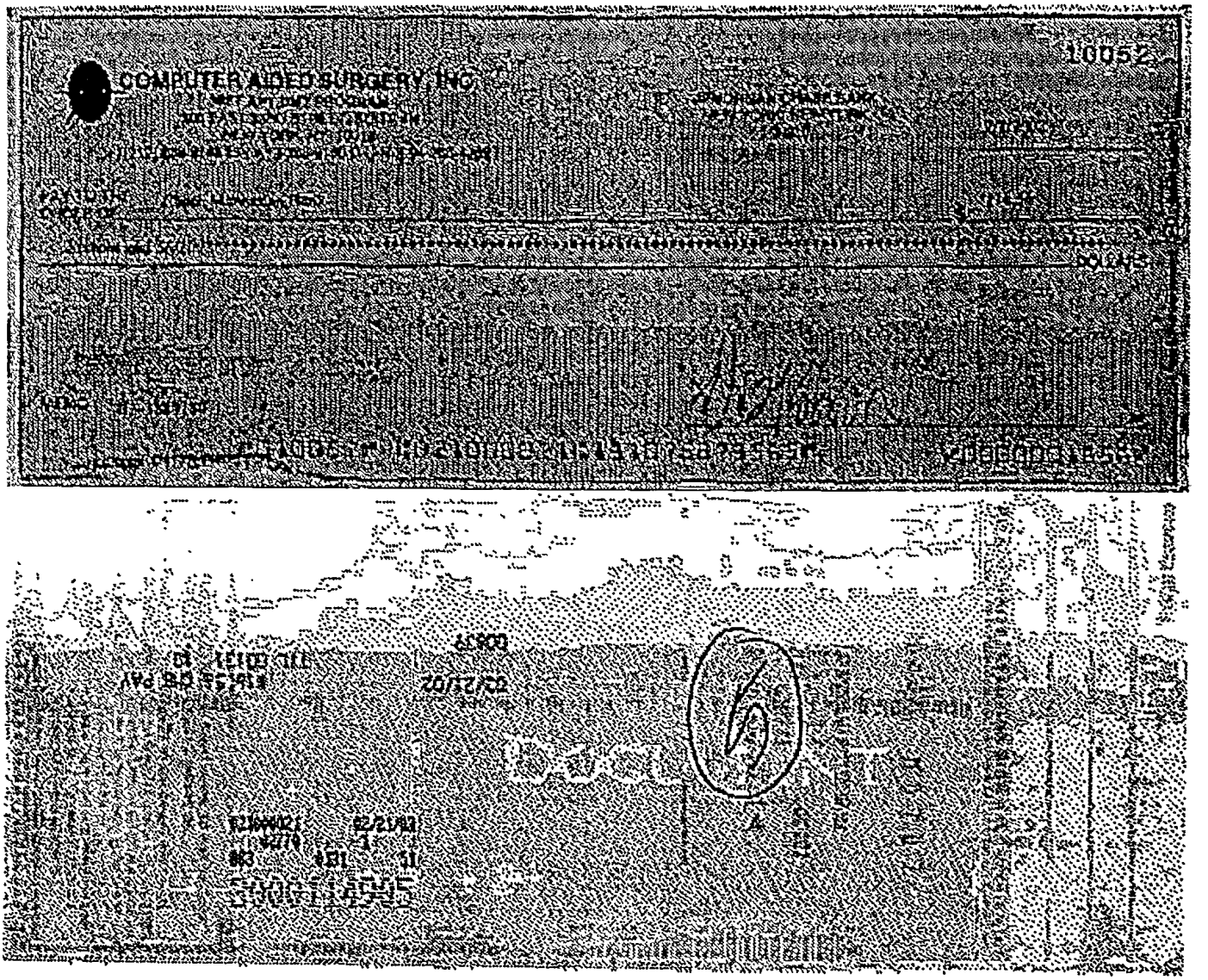
MEMO [redacted]

⑈010040⑈ ⑆021000021⑆ 3107588735⑈ ⑈000061741⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030850308 Posting date 12-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030114905 Posting date 21-FEB-02



131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	2,002.05	25,000.00	25,579.00	1,423.05
Business Checking 131-0758735-65	60,150.08	0.00	58,373.10	1,776.98
Total	**62,152.13**	**25,000.00**	**83,952.10**	**3,200.03**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in February totaled $31,002.35.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		2,002.05
Deposits and Credits	4	25,000.00
Withdrawals and Debits	0	0.00
Checks Paid	18	25,579.00
Ending Balance		**1,423.05**

Deposits and Credits

Date	Description	Amount
02/25	Deposit	1,000.00
03/01	Deposit	14,000.00
03/07	Deposit	6,000.00
03/12	Deposit	4,000.00
Total		**25,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3128	03/11	1,000.00	3143	03/01	2,000.00	3149	03/07	107.67
3135*	02/25	264.32	3144	03/01	1,000.00	3150	03/05	300.00
3137*	02/26	48.19	3145	03/01	5,000.00	3151	03/07	5,000.00
3140*	03/05	1,757.53	3146	03/07	1,113.38	3152	03/11	536.58
3141	03/12	1,000.00	3147	03/06	286.05	3153	03/12	4,000.00
3142	03/01	2,000.00	3148	03/12	65.28	3154	03/13	100.00

Total (18 checks) **25,579.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
02/25	2,737.73	03/05	4,632.01	03/11	2,588.33
02/26	2,689.54	03/06	4,345.96	03/12	1,523.05
03/01	6,689.54	03/07	4,124.91	03/13	1,423.05

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	3	$ 0.20	0.60	Check Paid	33	$ 0.20	6.60
Deposit Ticket	3	$ 0.20	0.60				

Total Itemized Service Charges	7.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**17.80**

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		60,150.08
Deposits and Credits	0	0.00
Withdrawals and Debits	4	5,499.73
Checks Paid	39	52,873.37
Ending Balance		**1,776.98**

Withdrawals and Debits

Date	Description	Amount
03/04	American Express Elec Remit 030402 020302011241138	2,155.27
03/11	American Express Elec Remit 031102 020308010940191	2,669.66
03/11	American Express Elec Remit 031102 020310010612381	569.57
03/15	American Express Elec Remit 031502 020314010884351	105.23
Total		**5,499.73**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10054	03/15	378.33	10076	03/07	1,037.47	10091	03/08	300.00
10055	02/27	111.52	10077	03/11	2,842.00	10092	03/12	104.46
10064*	02/27	20.35	10079*	03/07	463.00	10093	03/07	35.47
10066*	02/26	213.40	10080	03/01	14,000.00	10095*	03/12	230.40
10067	02/28	295.00	10081	03/04	116.42	10096	03/07	6,000.00
10068	03/01	18.33	10083*	03/04	5,781.29	10097	03/12	199.80
10069	02/25	35.30	10084	03/01	3,770.00	10098	03/12	617.00
10070	03/06	295.00	10085	03/04	1,274.21	10099	03/12	617.00
10071	03/12	43.01	10086	03/07	28.16	10100	03/21	29.81
10072	03/04	236.94	10087	03/07	823.56	10101	03/15	388.85
10073	03/05	109.16	10088	03/11	255.92	10102	03/15	1,070.00
10074	03/04	3,832.00	10089	03/07	2,811.00	10103	03/19	62.63
10075	03/12	48.25	10090	03/13	378.33	10104	03/12	4,000.00

Total (39 checks) **52,873.37**

** indicates gap in check sequence*

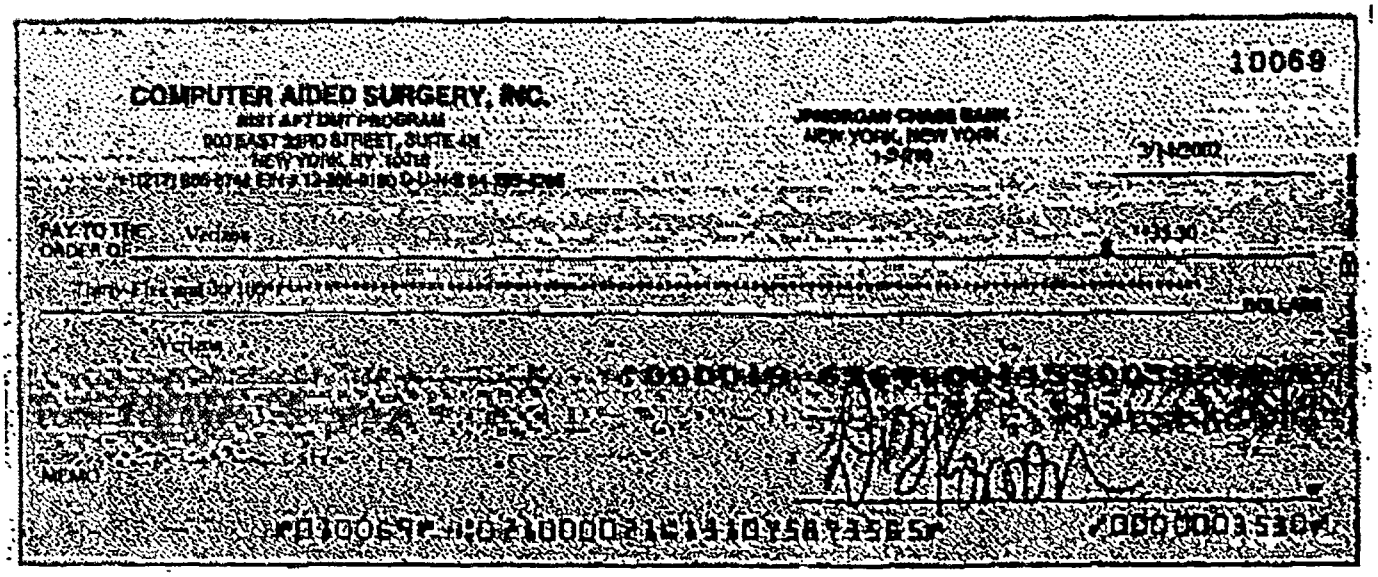
Daily Balances

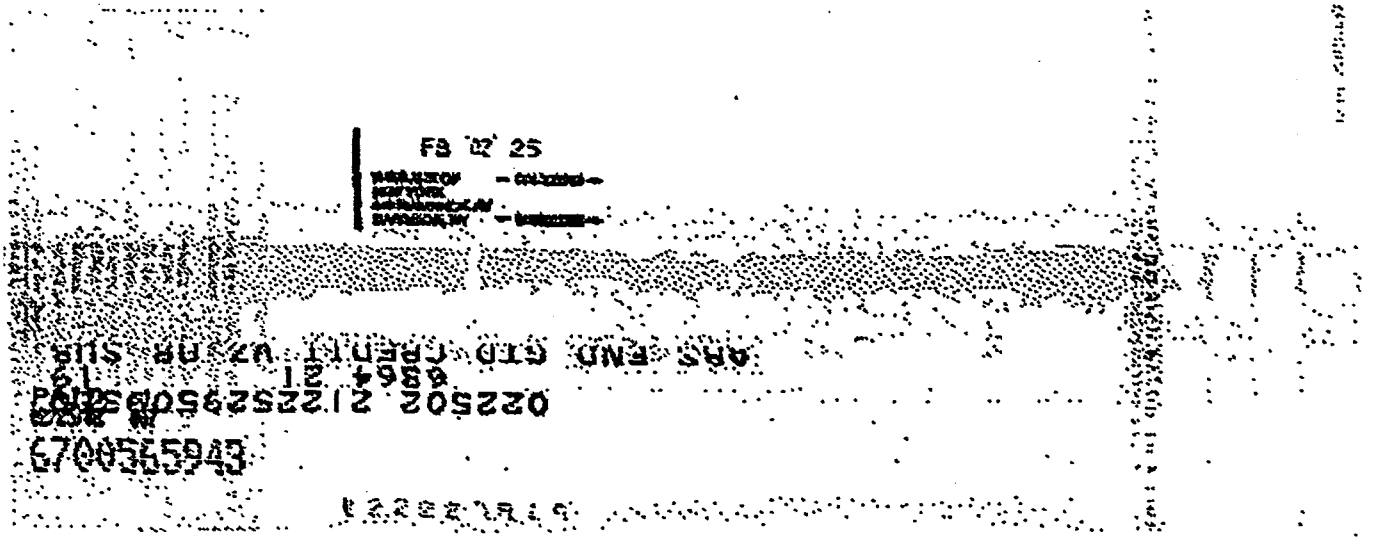
Date	Balance	Date	Balance	Date	Balance
02/25	60,114.78	03/05	28,180.89	03/13	3,811.83
02/26	59,901.38	03/06	27,885.89	03/15	1,869.42
02/27	59,769.51	03/07	16,687.23	03/19	1,806.79
02/28	59,474.51	03/08	16,387.23	03/21	1,776.98
03/01	41,686.18	03/11	10,050.08		
03/04	28,290.05	03/12	4,190.16		

Analysis Fee Explanation

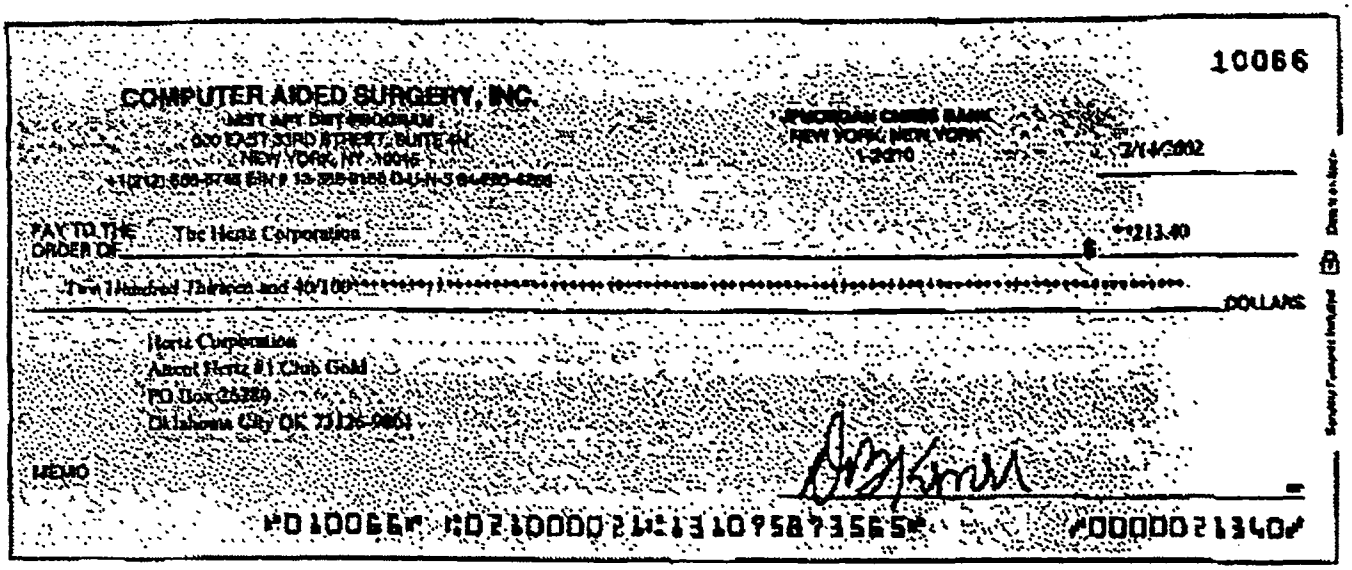
See Analysis Fee Explanation on your selected target account
131-0682996-65

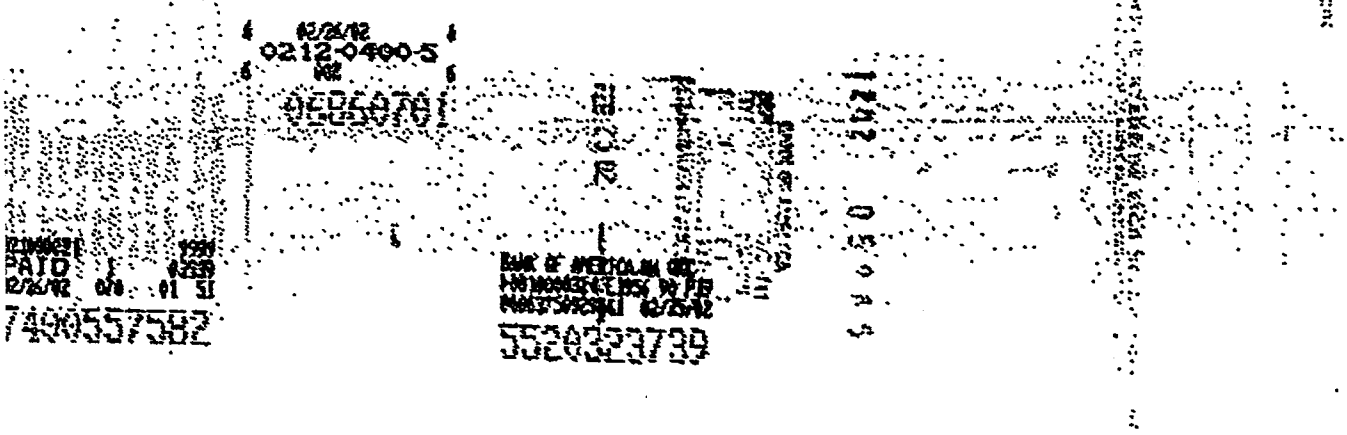
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012092657 Posting date 25-FEB-02

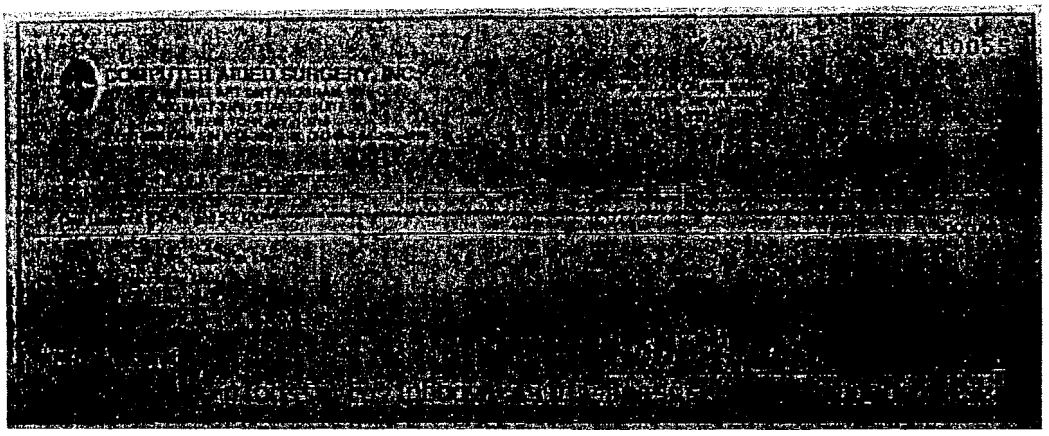


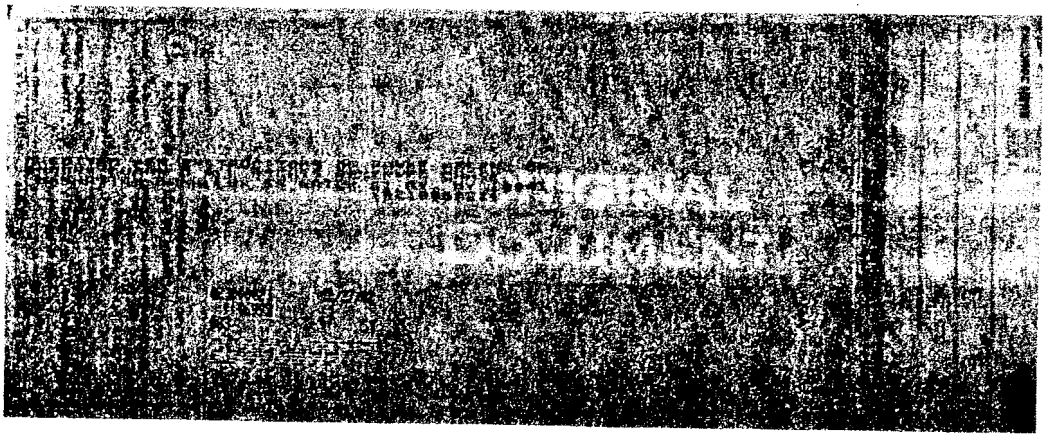


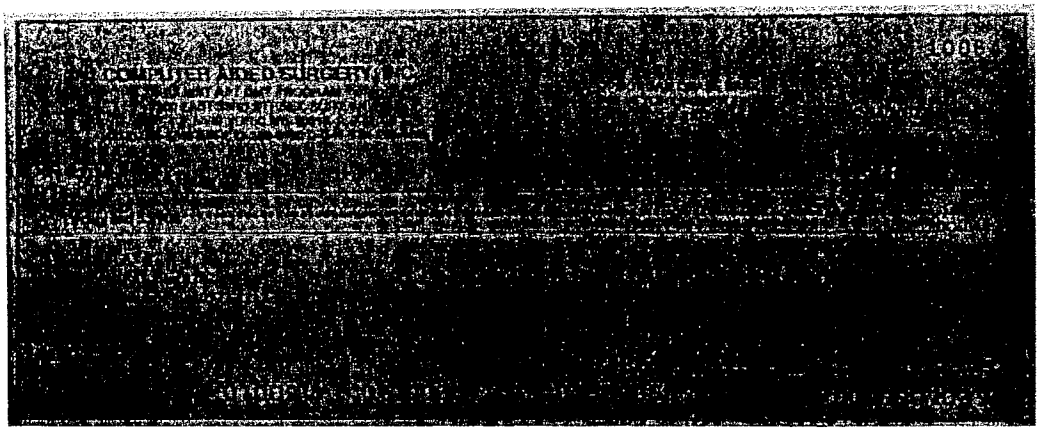
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074557582 Posting date 26-FEB-02

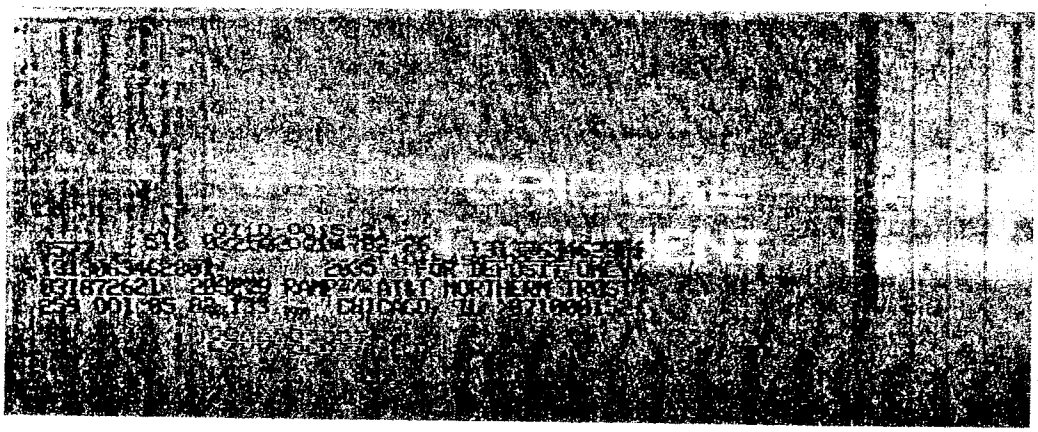

10066
COMPUTER AIDED SURGERY, INC.
PAY TO THE ORDER OF The Hertz Corporation
$213.40
Two Hundred Thirteen and 40/100
DOLLARS
Hertz Corporation
Attn: Hertz #1 Club Gold
PO Box 26329
Oklahoma City, OK 73126-0329
MEMO
2/14/2002
⑆021000021⑆3109587356⑆ 0000021340


02/26/02
0212-0400-5
PAID
02/26/02
7490557582
5526323739









THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040791585 Posting date 28-FEB-02

10067

COMPUTER AIDED SURGERY, INC.
INST APT DIST PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
(212) 686-6748 DK # 13-369-9180 D-U-N-S 81-282-4288

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/14/2002

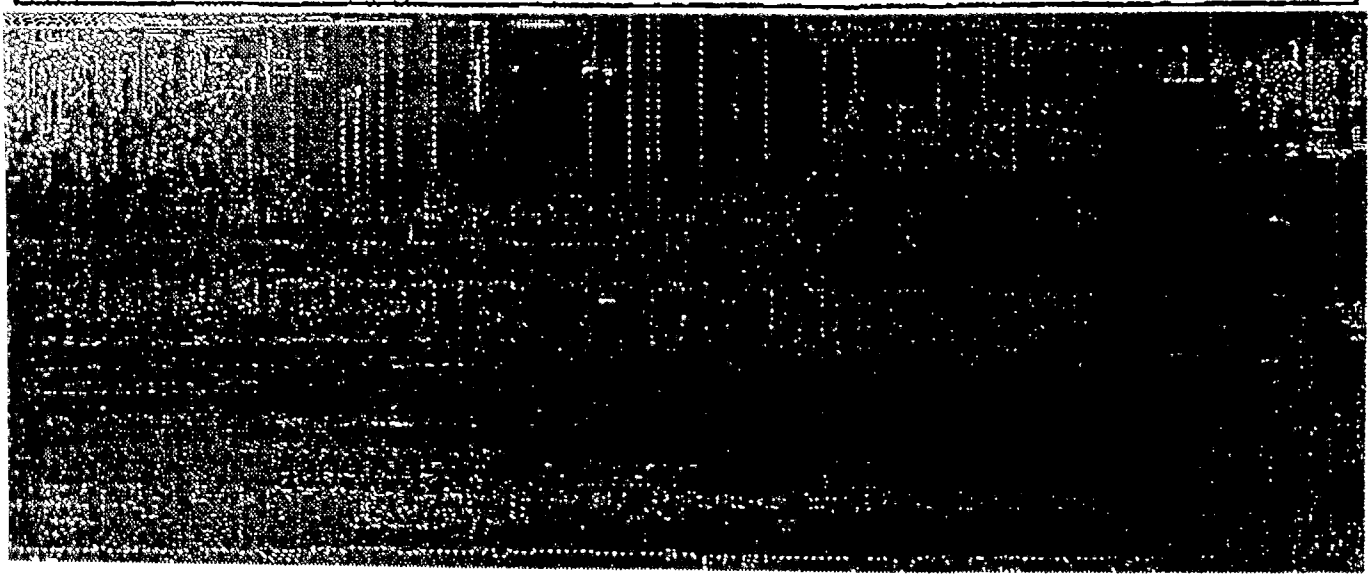
PAY TO THE ORDER OF Pacific Data Storage, Inc. $ **295.00

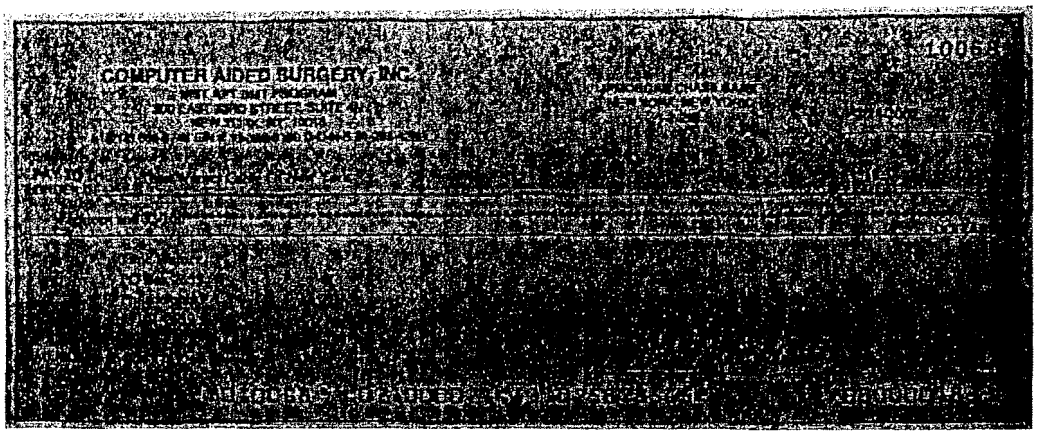
Two Hundred Ninety-Five and 00/100********** DOLLARS

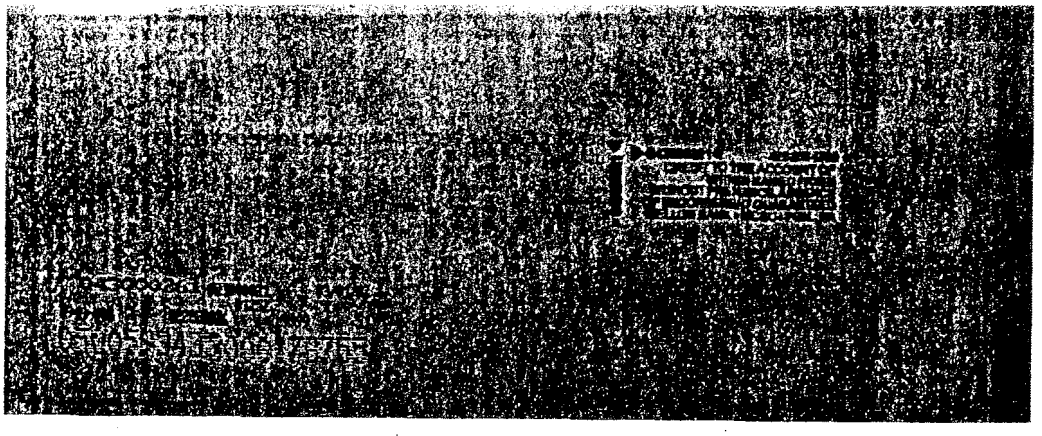
Pacific Data Storage, Inc.
1201 Ringwu Ave. #101
Corona, CA 91281

MEMO

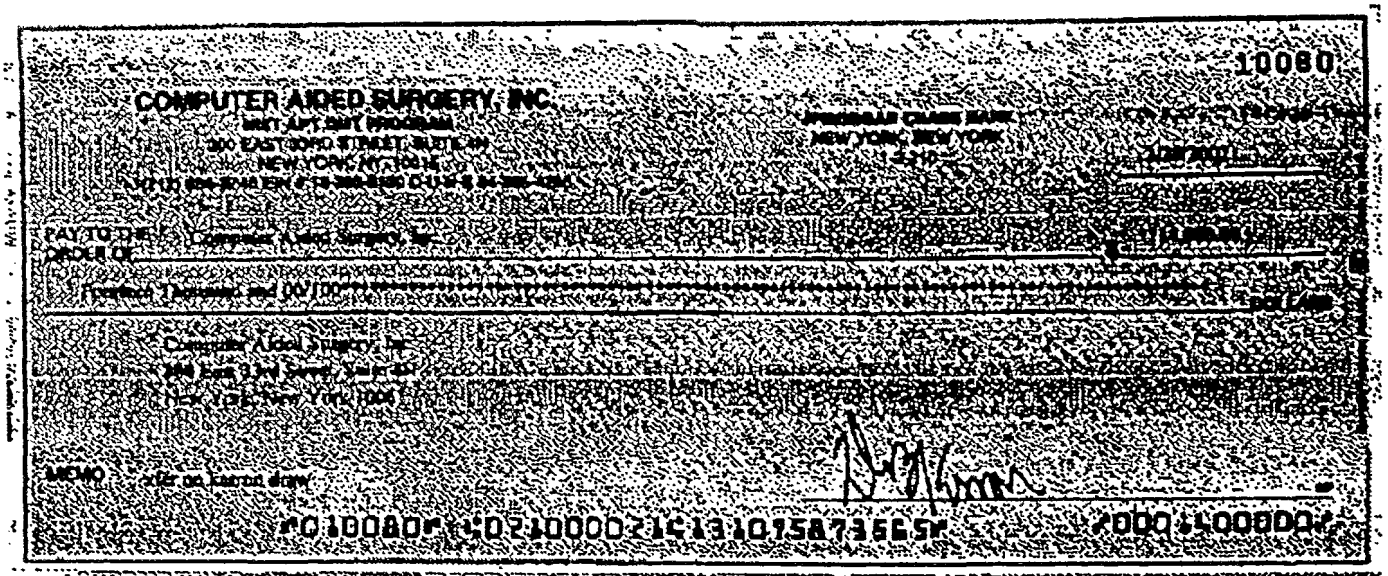
⑈010067⑈ ⑆021000021⑆ 3407587356⑈ ⑈00000 29500⑈



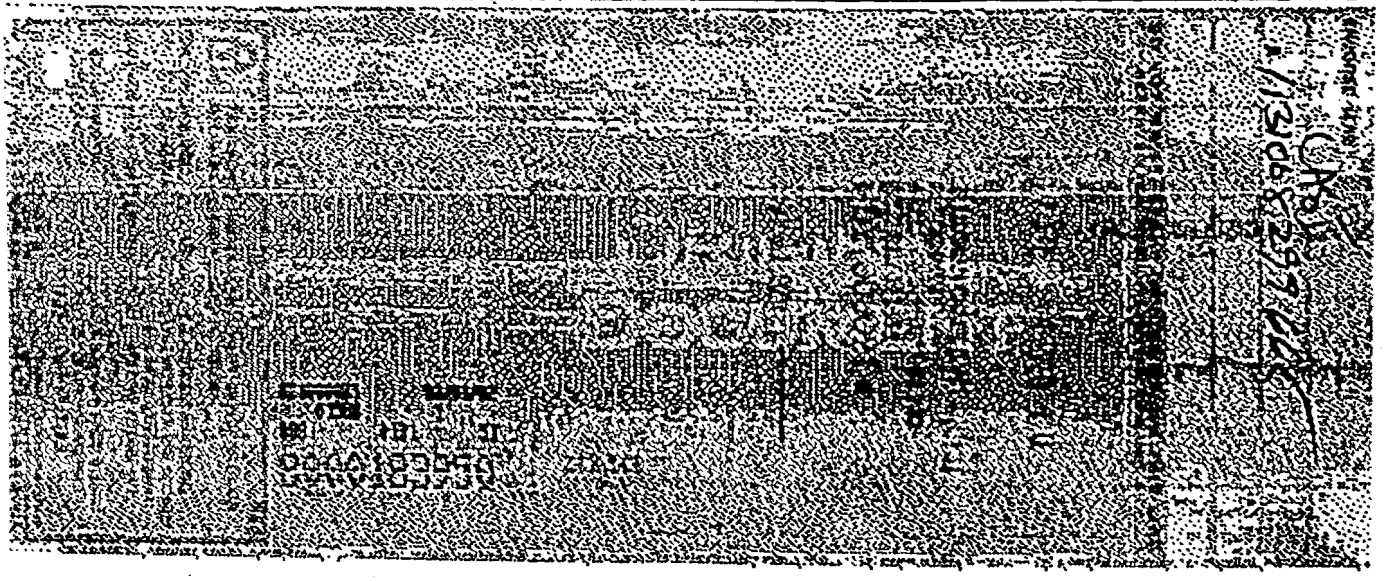

COMPUTER AIDED SURGERY, INC.

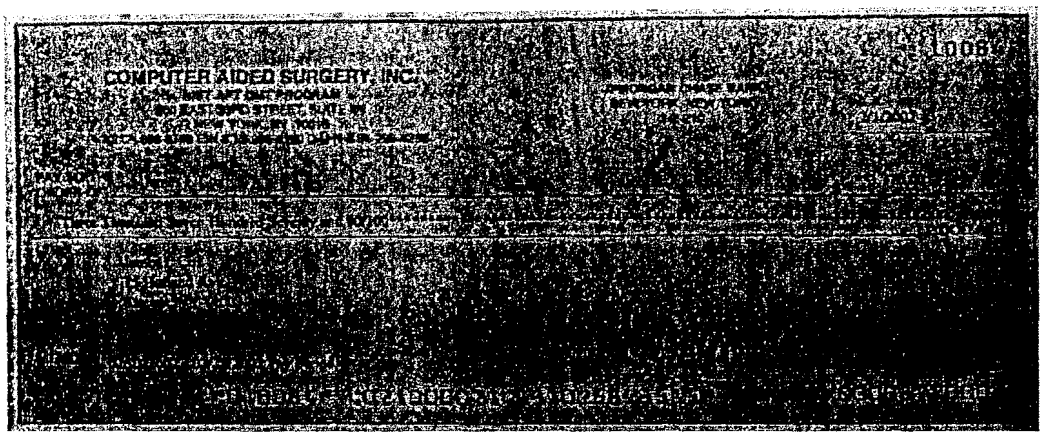


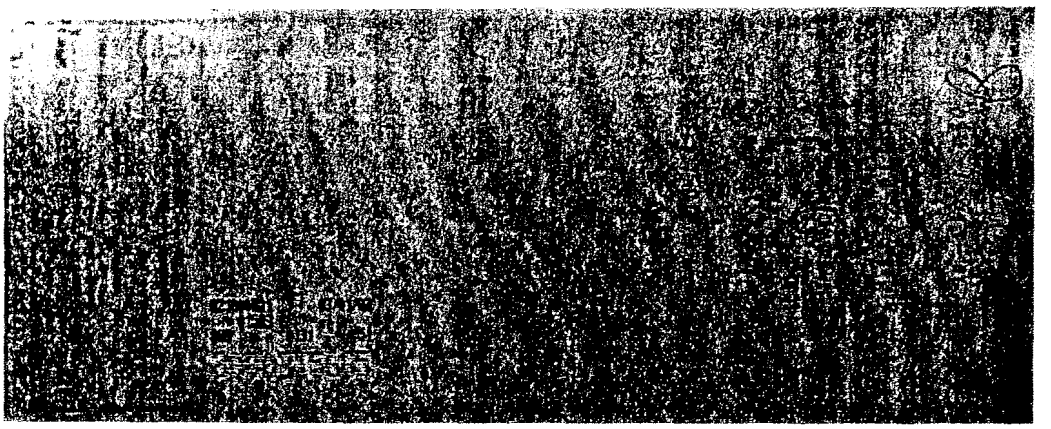
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080183950 Posting date 01-MAR-02



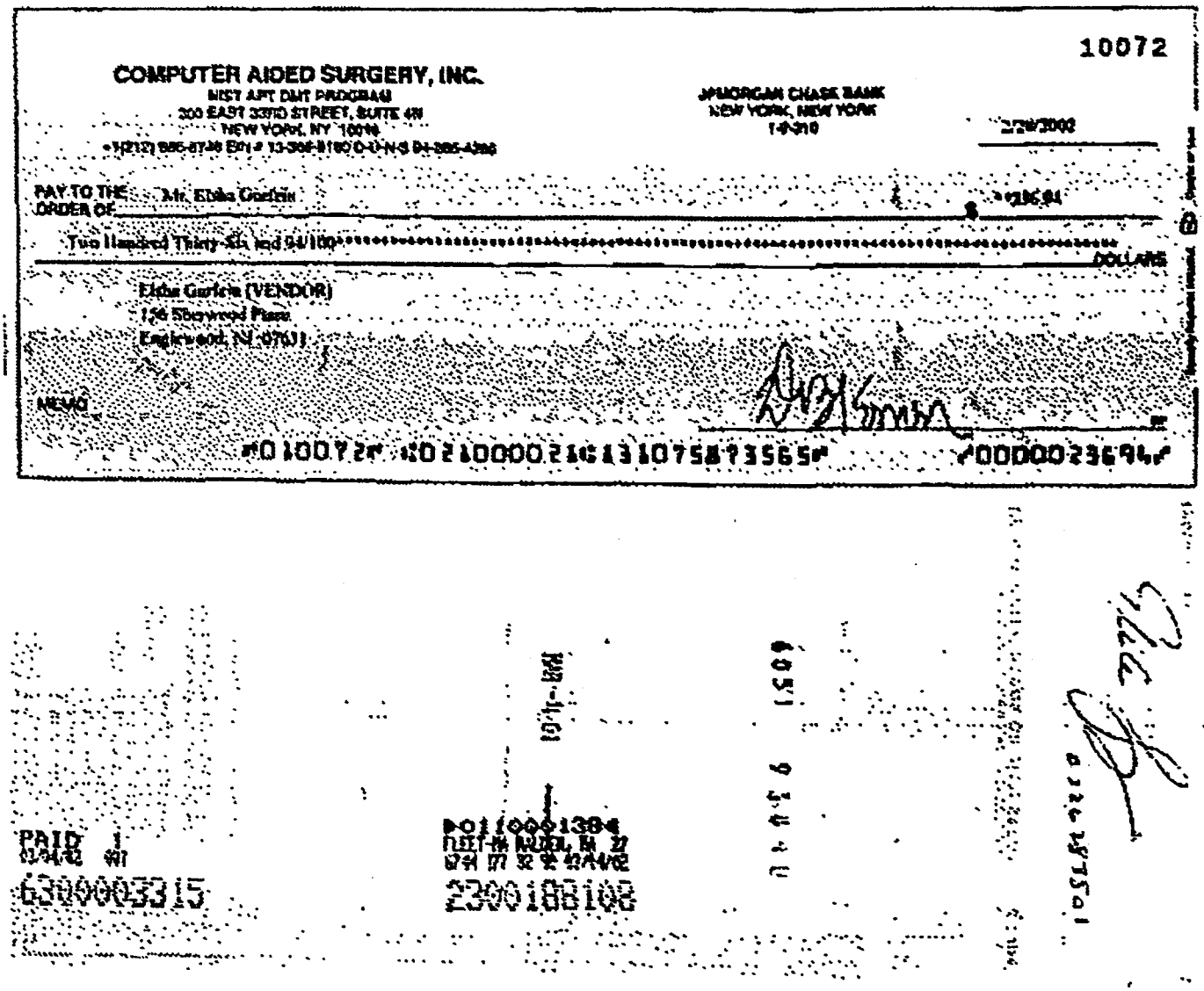
14,000




COMPUTER AIDED SURGERY, INC.



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012123467 Posting date 04-MAR-02



10072

COMPUTER AIDED SURGERY, INC.
MIST APT DMT PROGRAM
200 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-9-310

PAY TO THE ORDER OF Mr. Elisha Gorlick $ 236.94

Two Hundred Thirty-Six and 94/100 DOLLARS

Elisha Gorlick (VENDOR)
156 Sherwood Place
Englewood, NJ 07631

MEMO

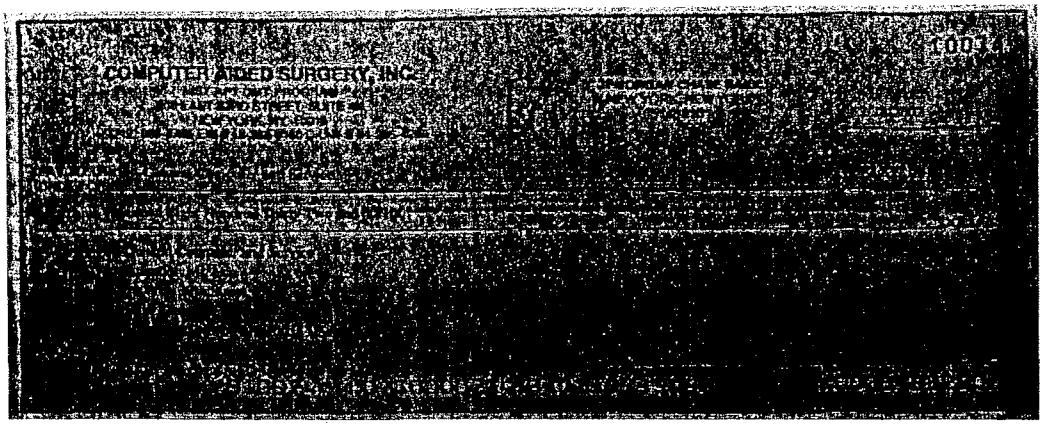
⑆021000021⑆310758713565⑈ ⑈00000236 94⑈

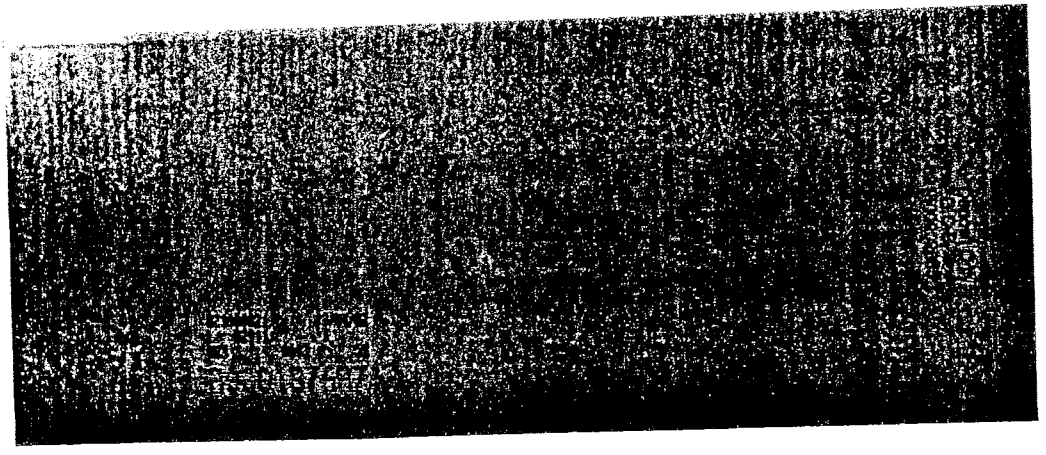
PAID

0300003315

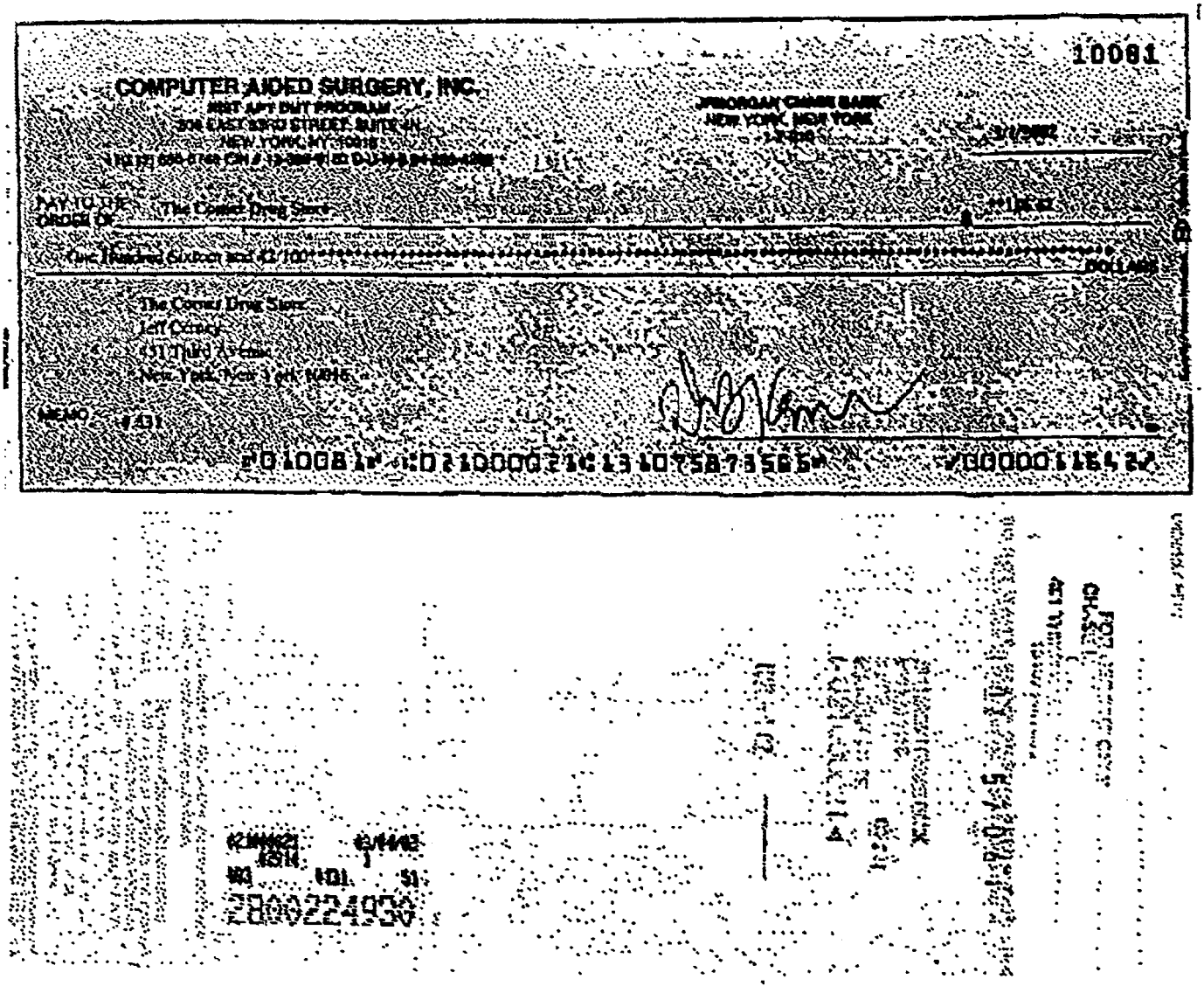
⑆021000021⑆

2300188102

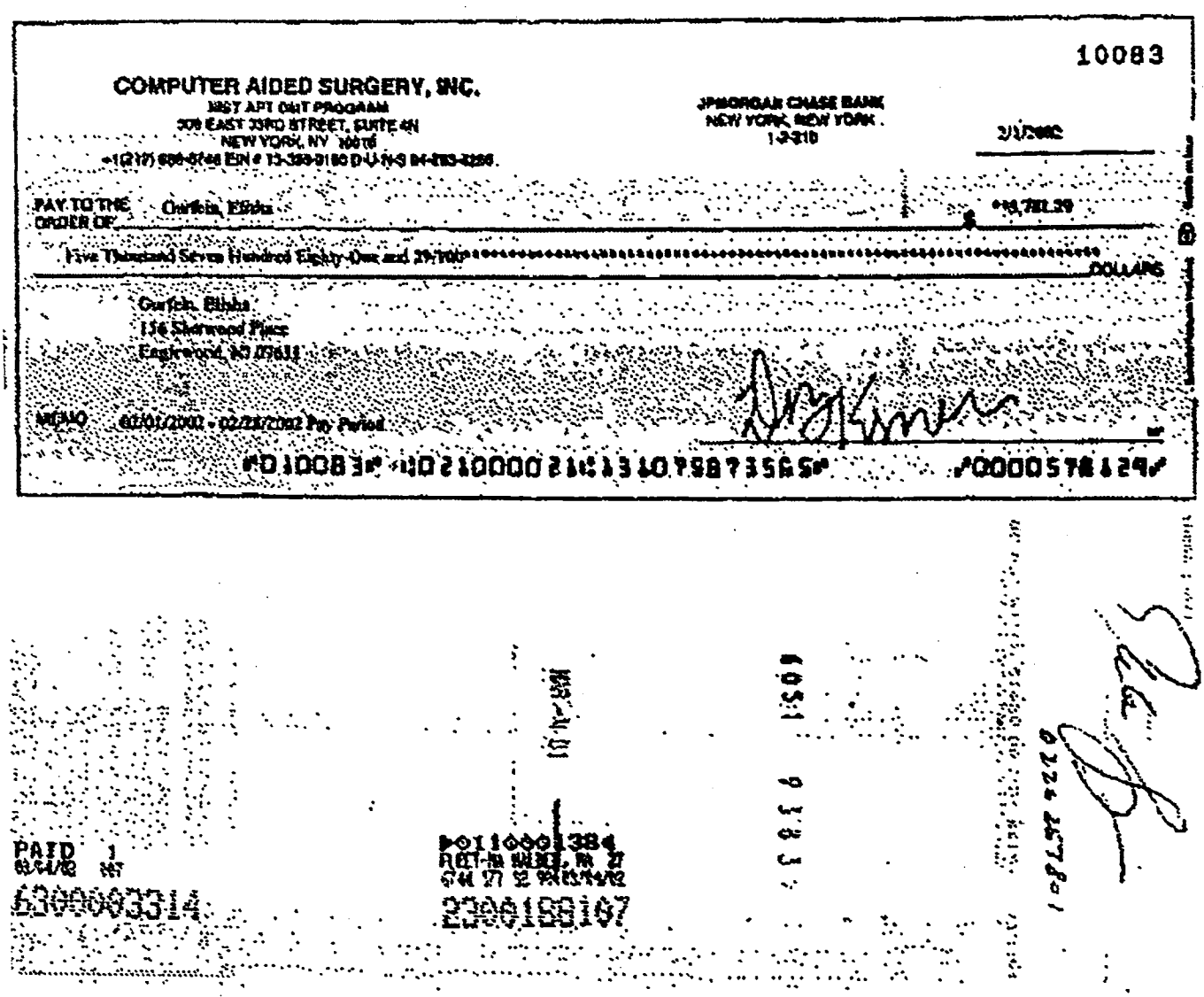

COMPUTER AIDED SURGERY, INC.



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028224930 Posting date 04-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012123466 Posting date 04-MAR-02



10083

COMPUTER AIDED SURGERY, INC.
MST APT OUT PROGRAM
209 EAST 23RD STREET, SUITE 4N
NEW YORK, NY 10010
+1(212) 686-6748 EIN # 13-3890180 D-U-N-S 94-283-2286

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/1/2002

PAY TO THE ORDER OF Curtin, Elisha $ *5,781.29

Five Thousand Seven Hundred Eighty-One and 29/100***** DOLLARS

Curtin, Elisha
116 Sherwood Place
Englewood, NJ 07631

MEMO 02/01/2002 - 02/28/2002 Pay Period

⑈010083⑈ ⑆021000021⑆ 340758735⑈ *000005781.29*

PAID 1
02/04/02 NET

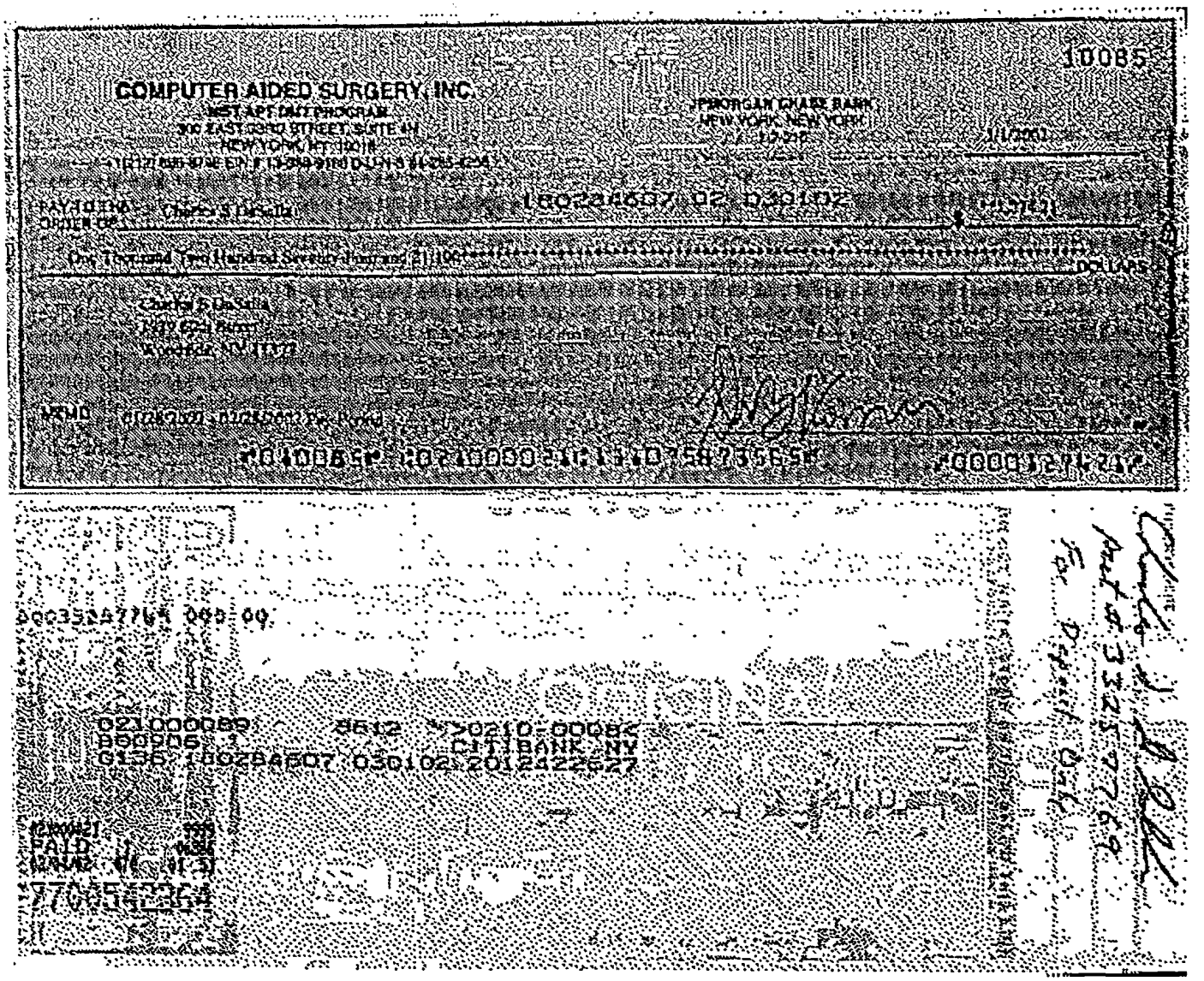
6300003314

⑈0110001384
NET-M MAIL, NY 27
2300155167

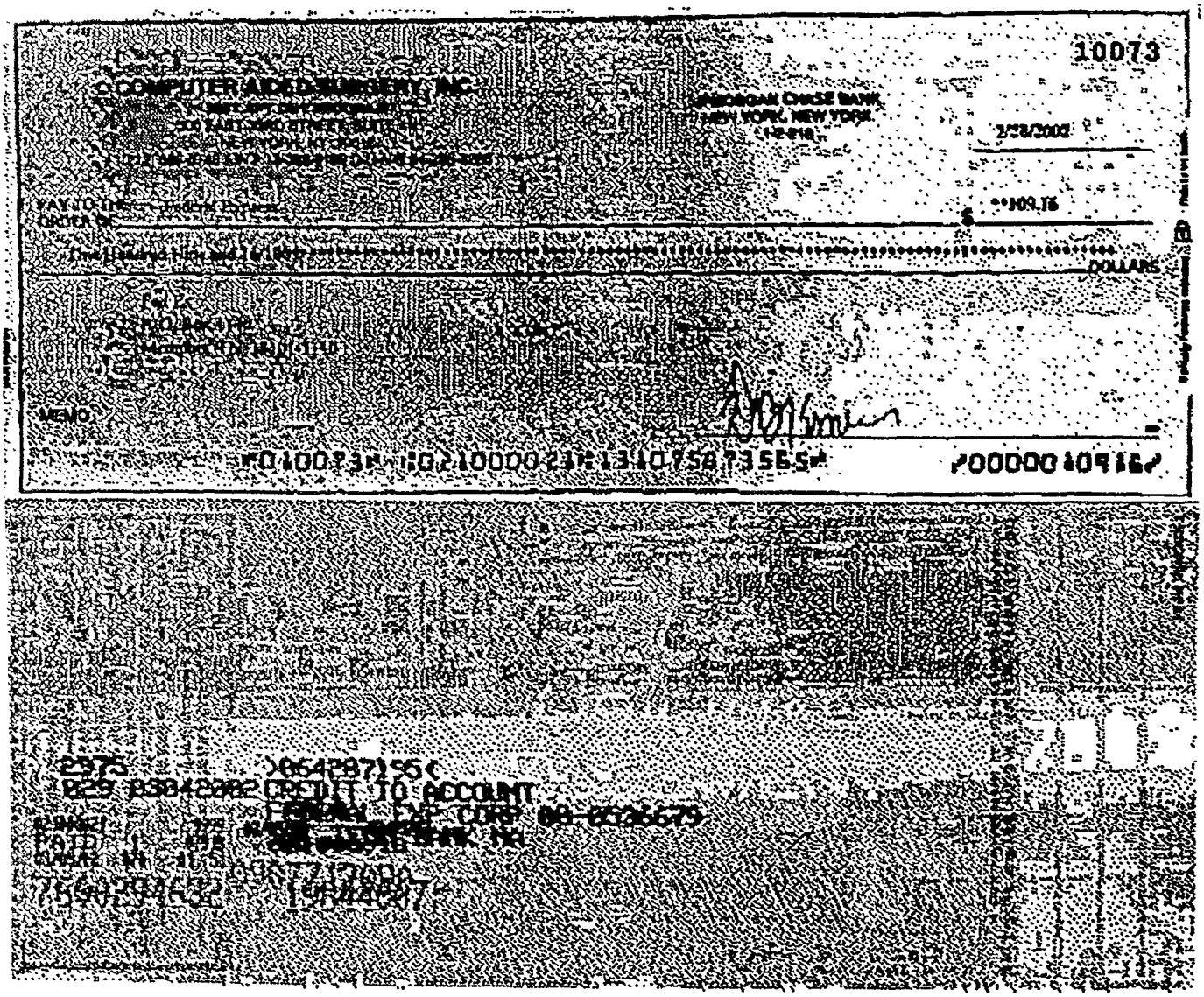
0051 0 3130 1

02/22 477 Pat 1

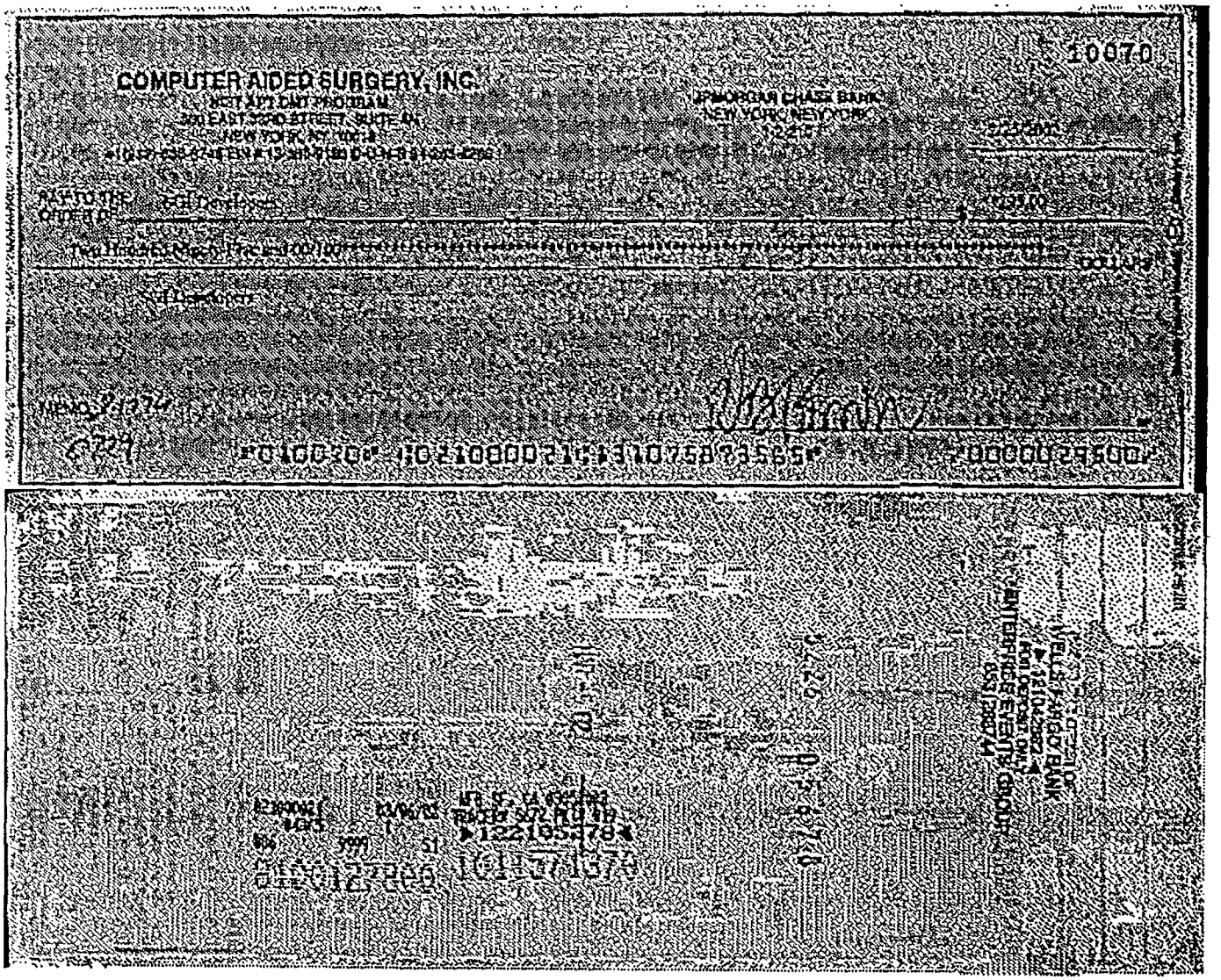
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0077542364 Posting date 04-MAR-02



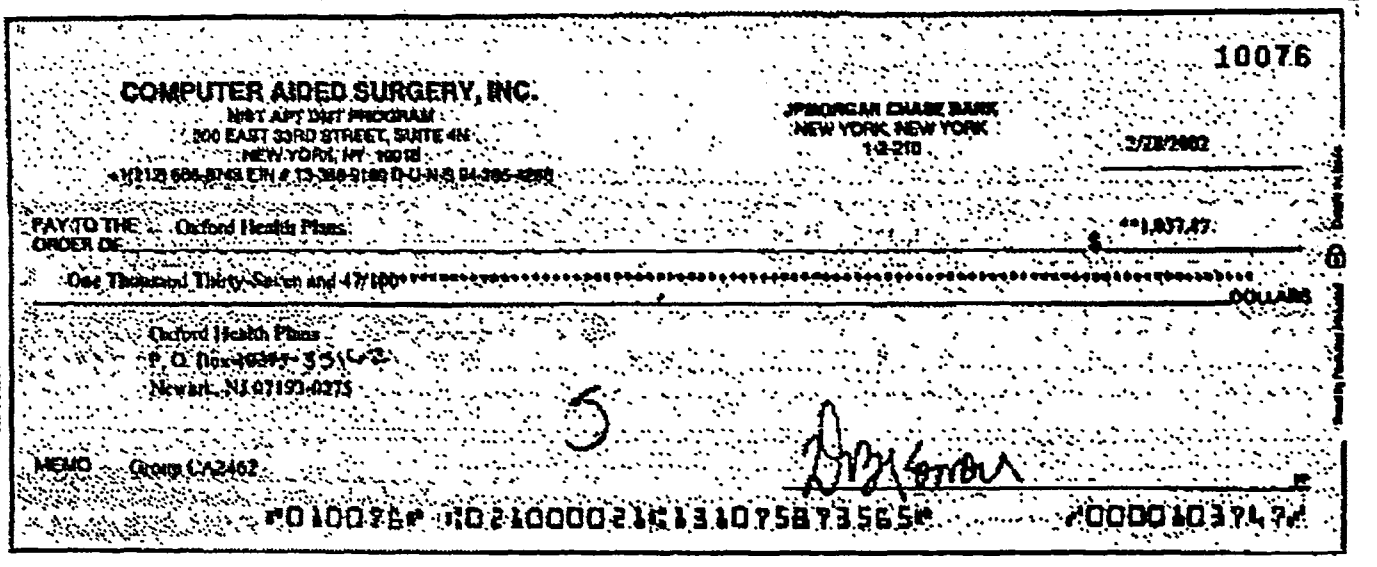
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076294632 Posting date 05-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0081127800 Posting date 06-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040846283 Posting date 07-MAR-02



10076

COMPUTER AIDED SURGERY, INC.
MBT APT DIST PROGRAM
500 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
(212) 686-8743 EIN # 13-3869180 D-U-N-S 04-395-4288

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

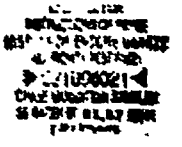
PAY TO THE ORDER OF Oxford Health Plans $ **1,837.47

One Thousand Thirty-Seven and 47/100********** DOLLARS

Oxford Health Plans
P. O. Box 10397-3551
Newark, NJ 07193-0275

MEMO Group CA2462

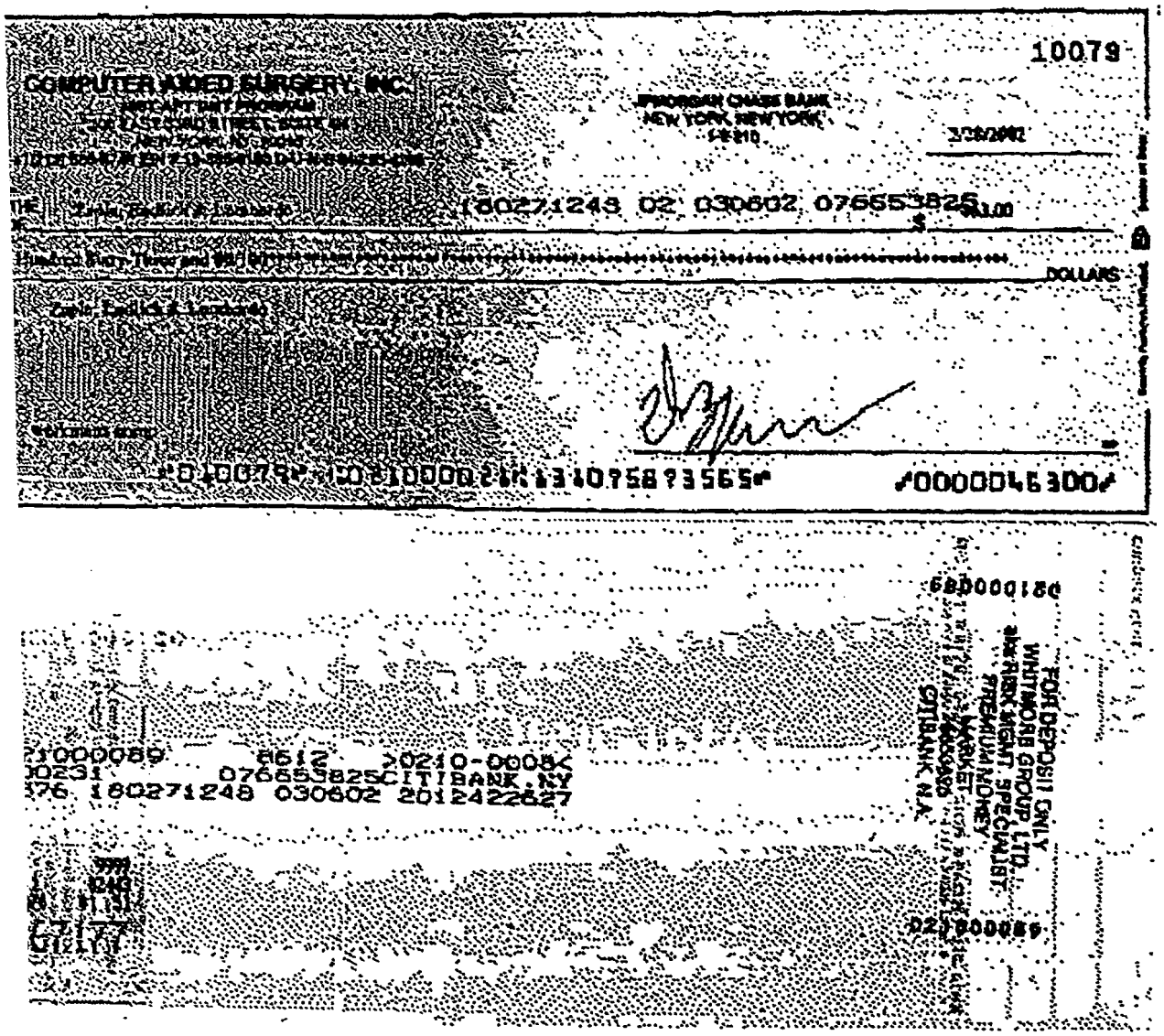
⑈010076⑈ ⑆021000021⑆ 13107587 3565⑈ ⑈000001837.47⑈



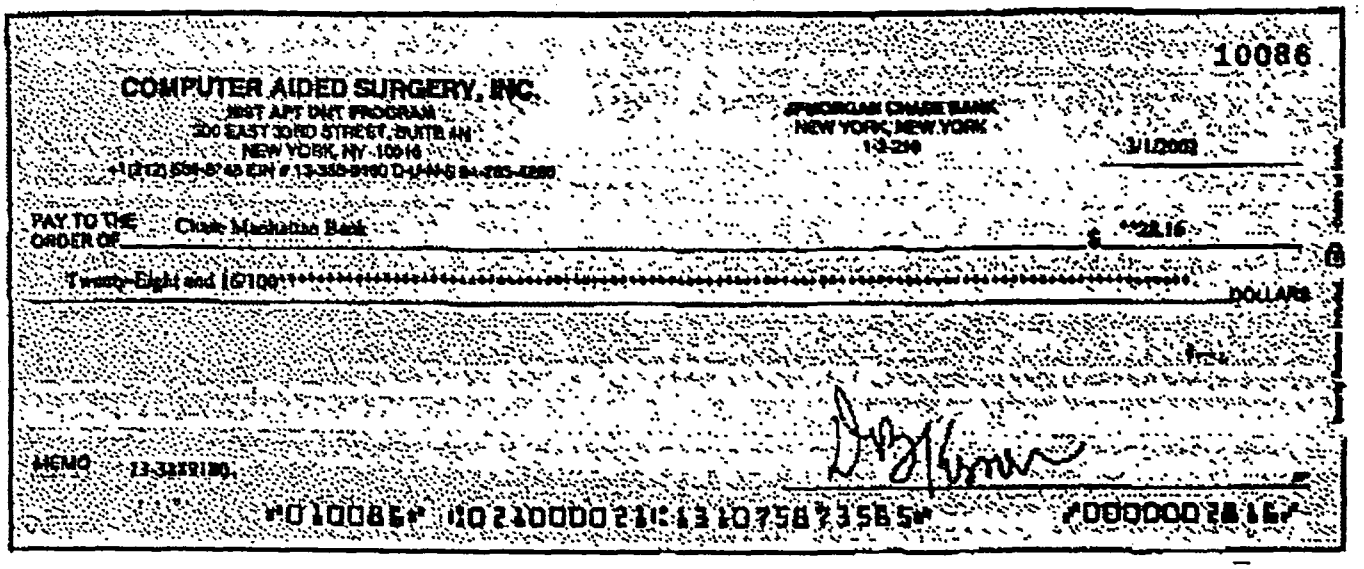
07-02-02 0035142 016228A 065 00 ENC

021000021 KW/02
06123
063 51
4040846283

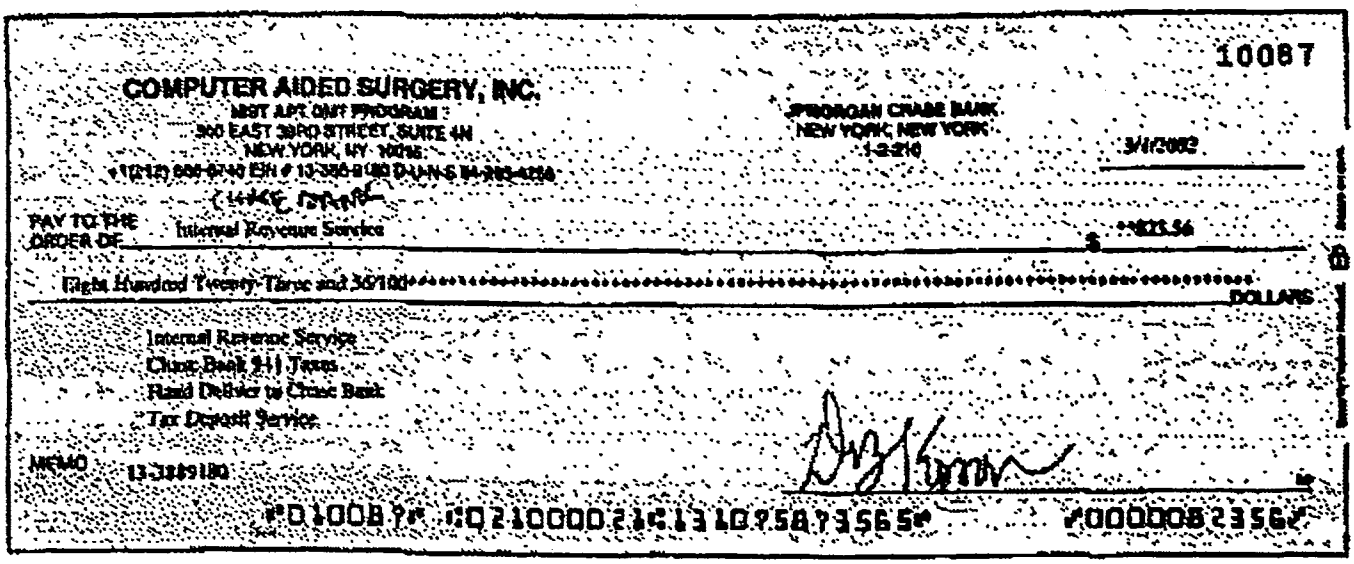
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076667177 Posting date 07-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040067311 Posting date 07-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040067313 Posting date 07-MAR-02



10087

COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
300 EAST 39RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

3/7/2002

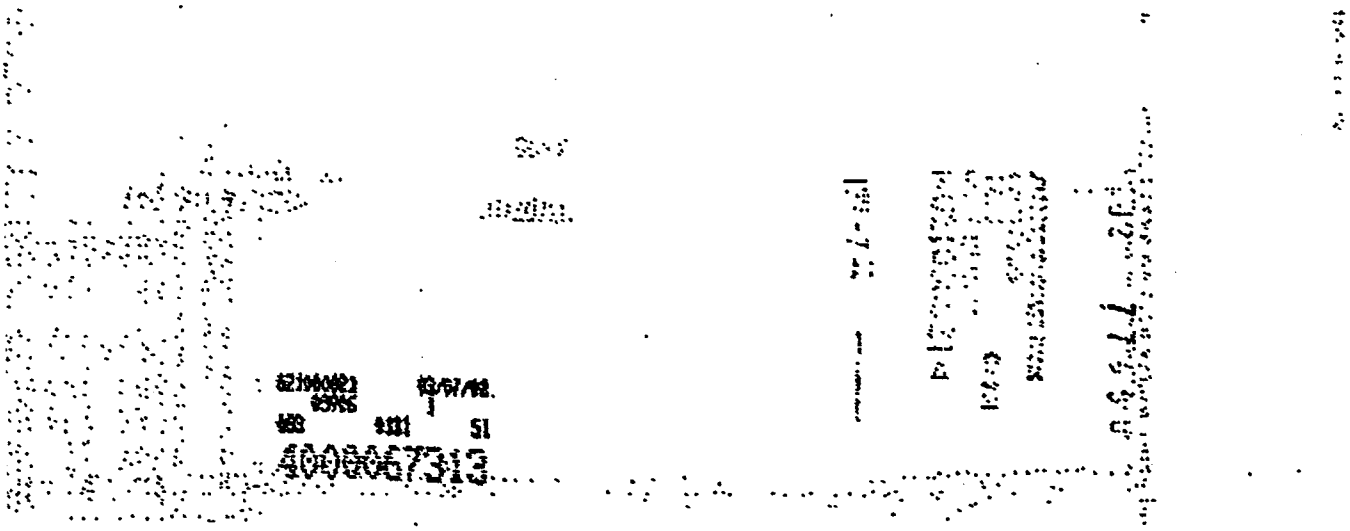
PAY TO THE ORDER OF Internal Revenue Service $ **823.56

Eight Hundred Twenty-Three and 56/100 DOLLARS

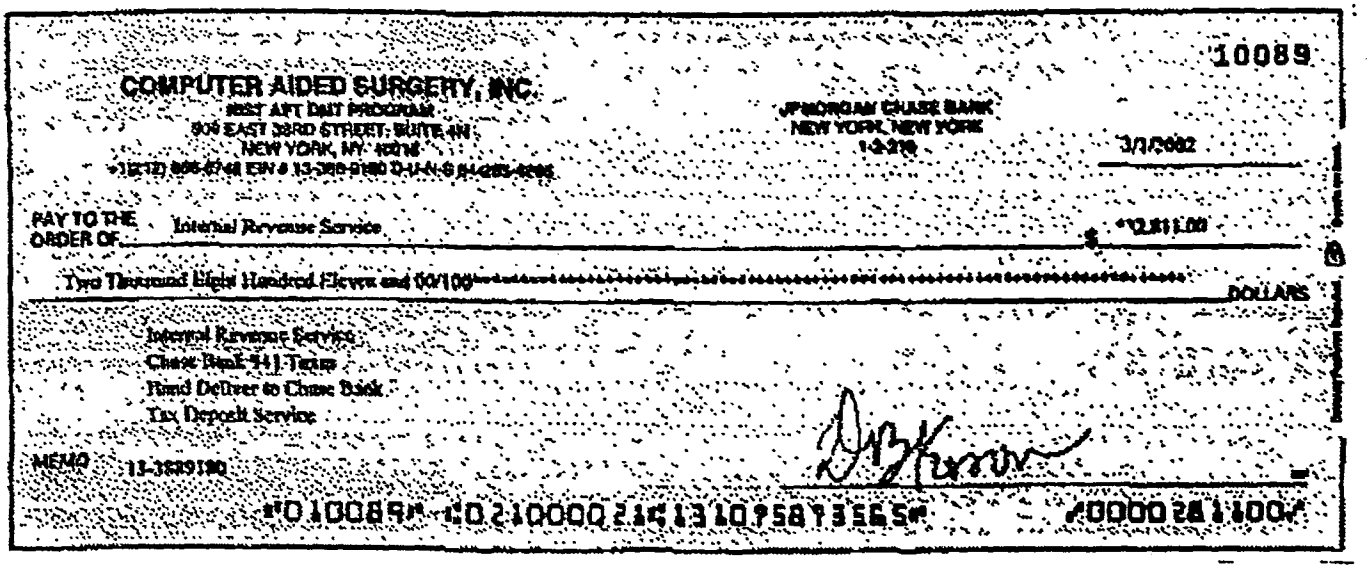
Internal Revenue Service
Chase Bank 211 Texas
Hand Deliver to Chase Bank
Tax Deposit Service

MEMO 133889180

⑈010088⑈ ⑆021000021⑆ 313107587356⑈ ⑈0000082356⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040067312 Posting date 07-MAR-02



10089

COMPUTER AIDED SURGERY, INC.
401K APT DAT PROGRAM
909 EAST 38RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

3/1/2002

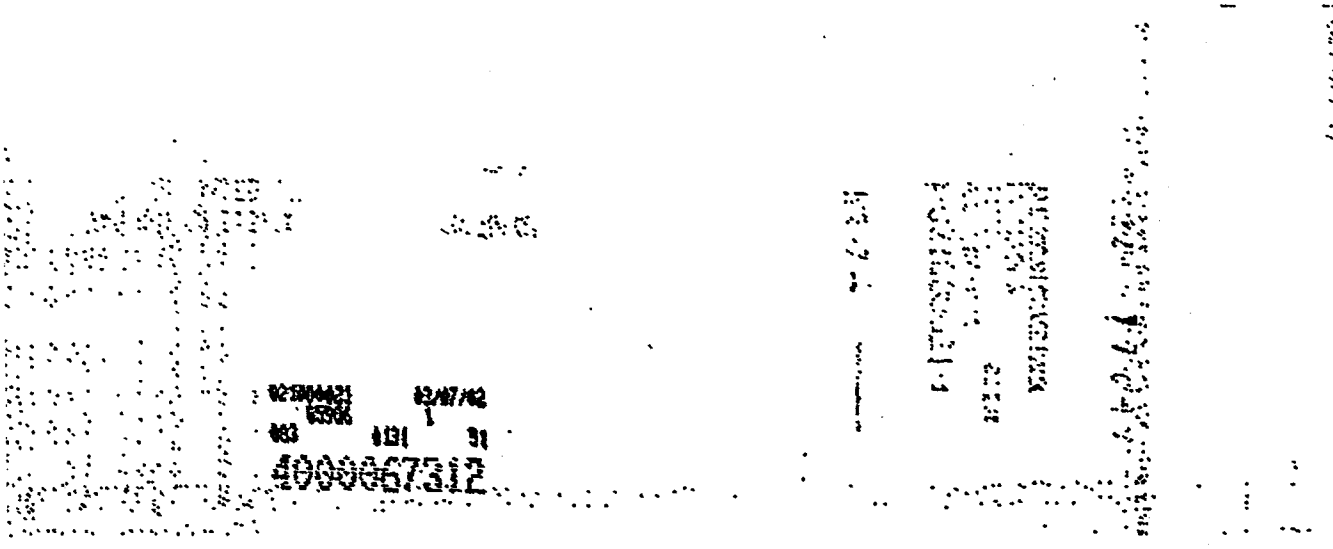
PAY TO THE ORDER OF Internal Revenue Service $ **2,811.00

Two Thousand Eight Hundred Eleven and 00/100 DOLLARS

Internal Revenue Service
Chase Bank 941 Taxes
Hand Deliver to Chase Bank
Tax Deposit Service

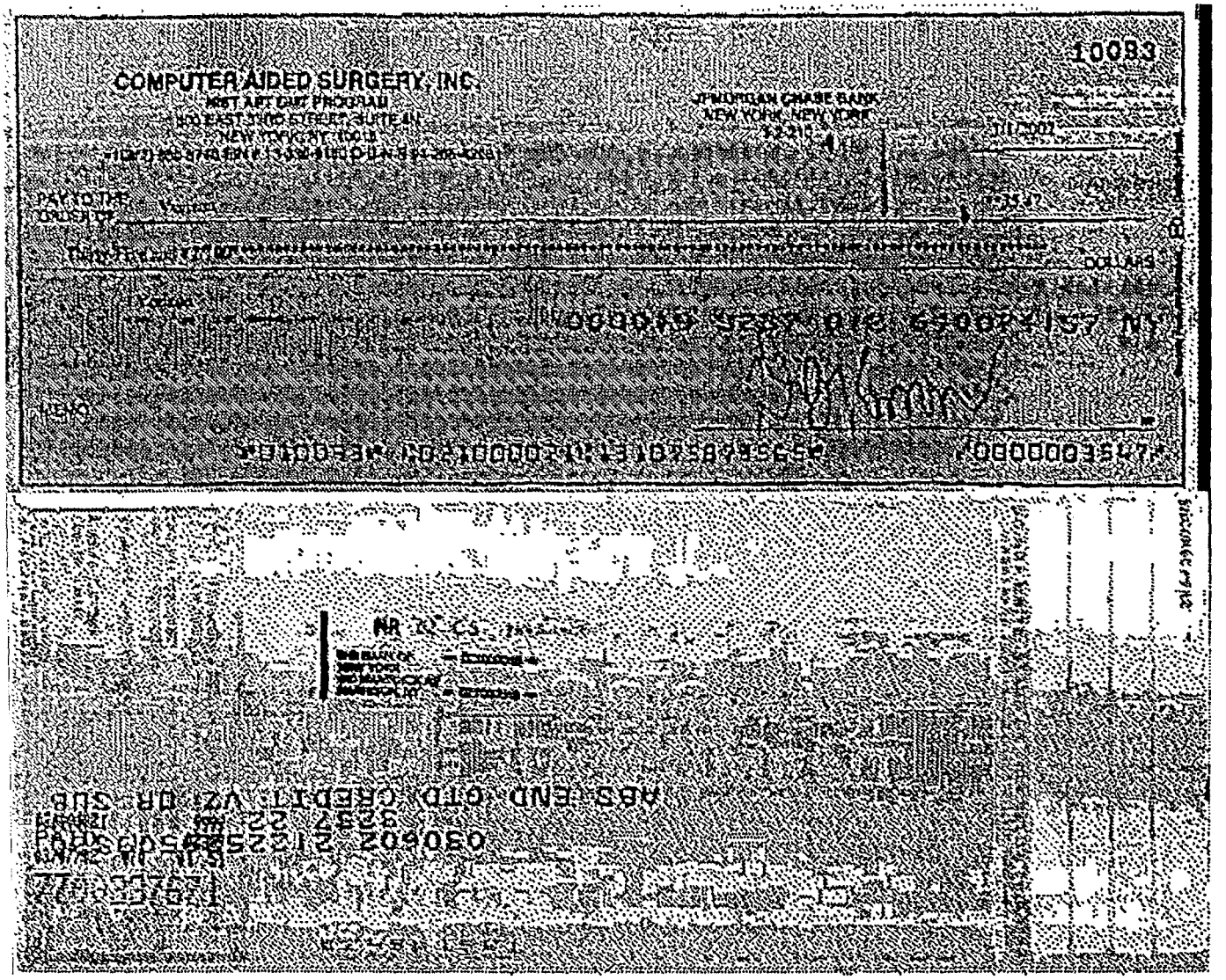
MEMO 13-3889180

⑈010089⑈ ⑆021000021⑆ 310758 73565⑈ ⑈0000281400⑈

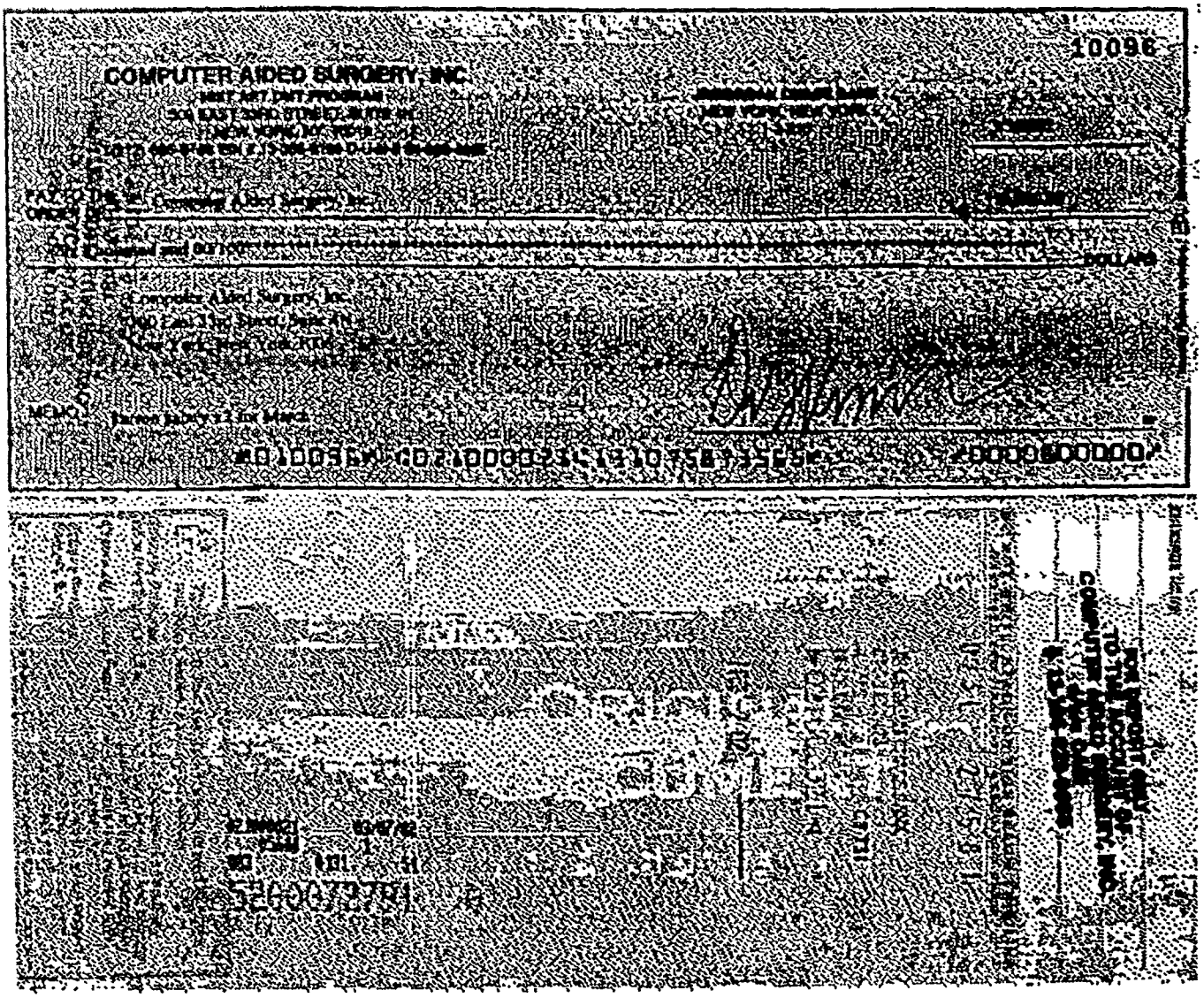


02384421 03/07/02
63506 1
003 0131 31
4000067312

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0077337671 Posting date 07-MAR-02

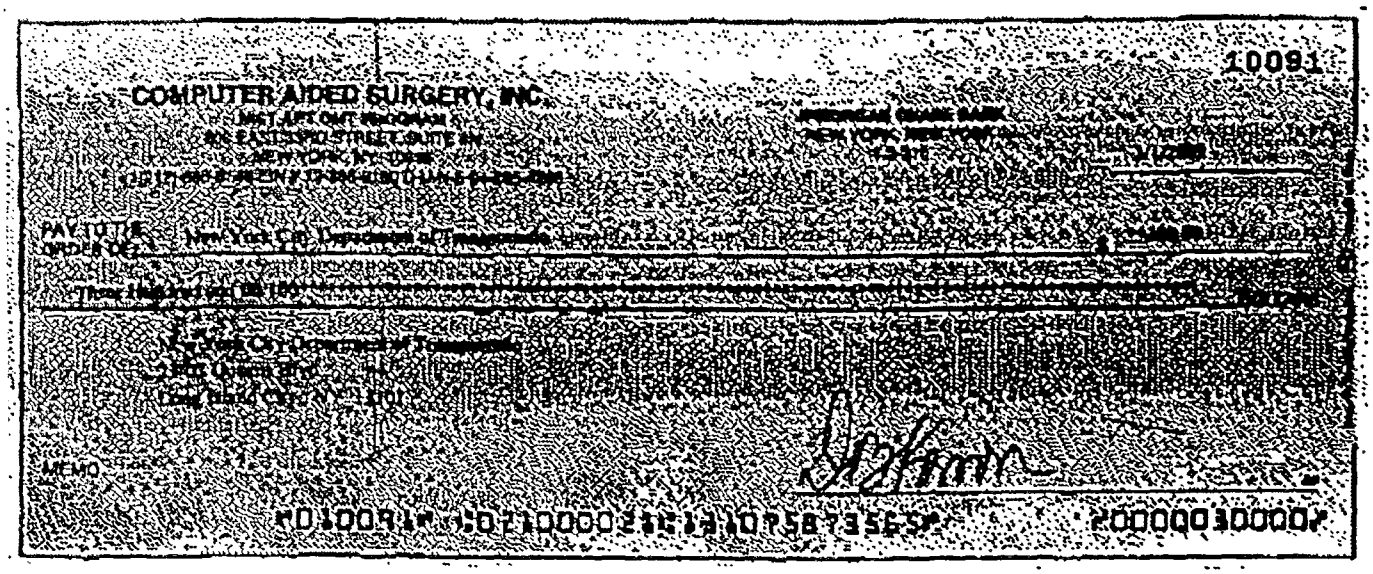


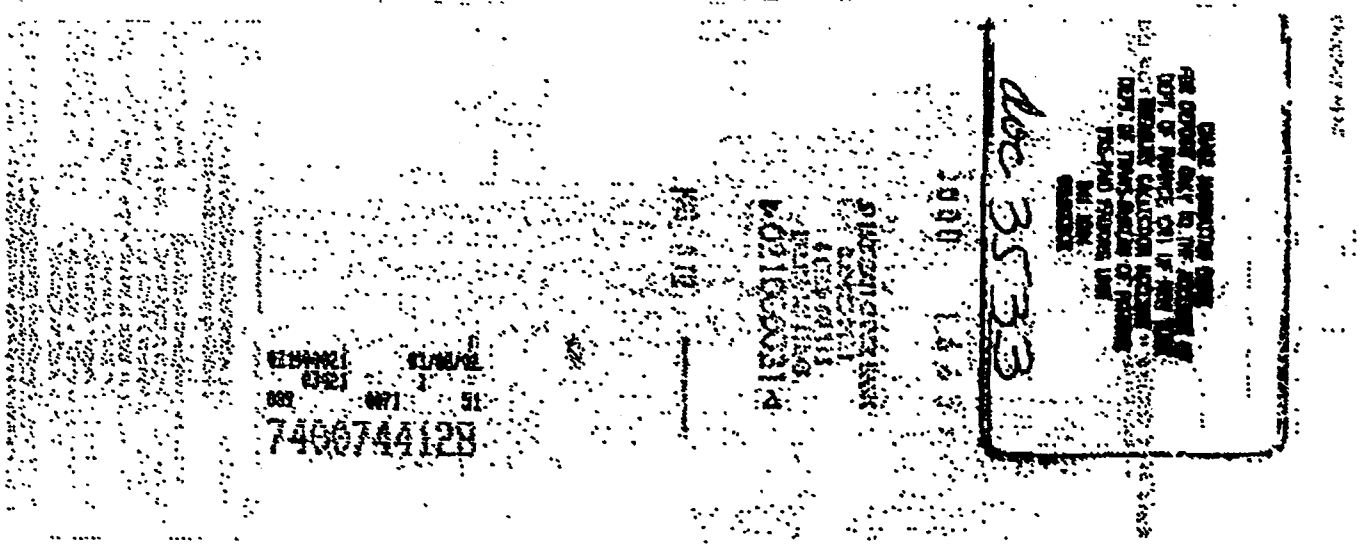
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052072791 Posting date 07-MAR-02



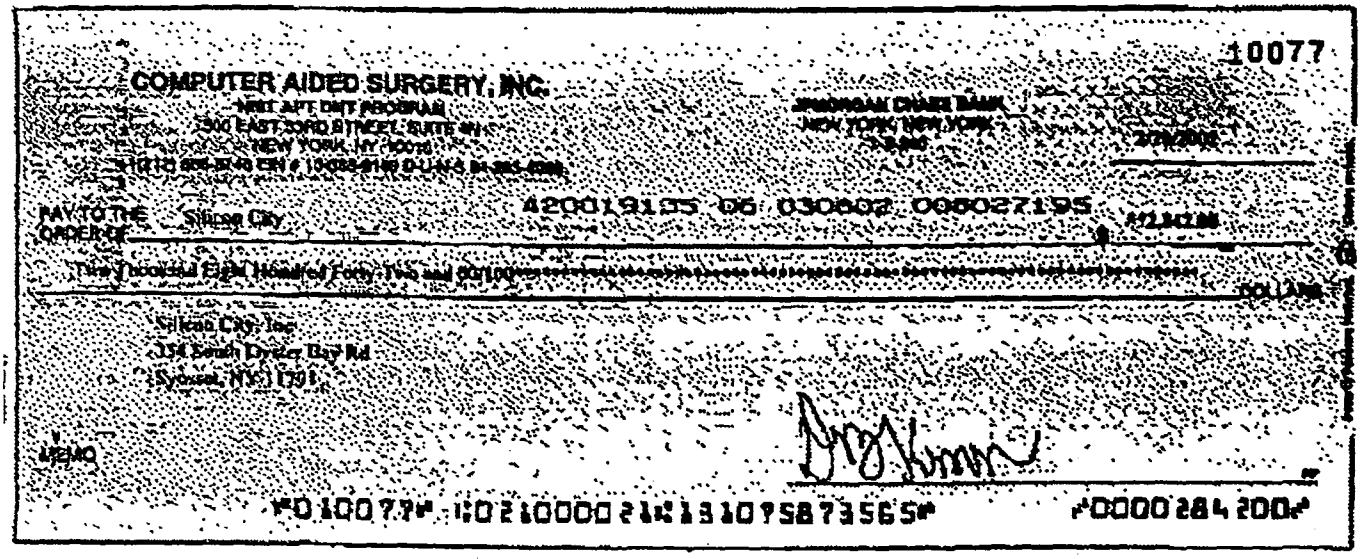
10096
CAI
6000

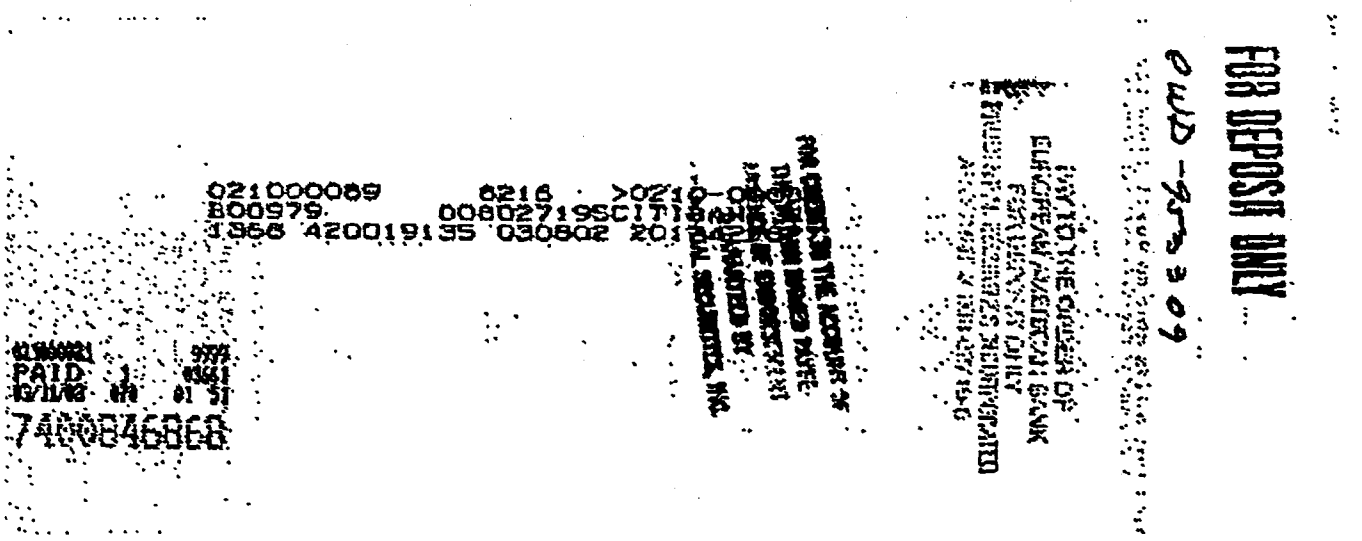
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074744128 Posting date 08-MAR-02



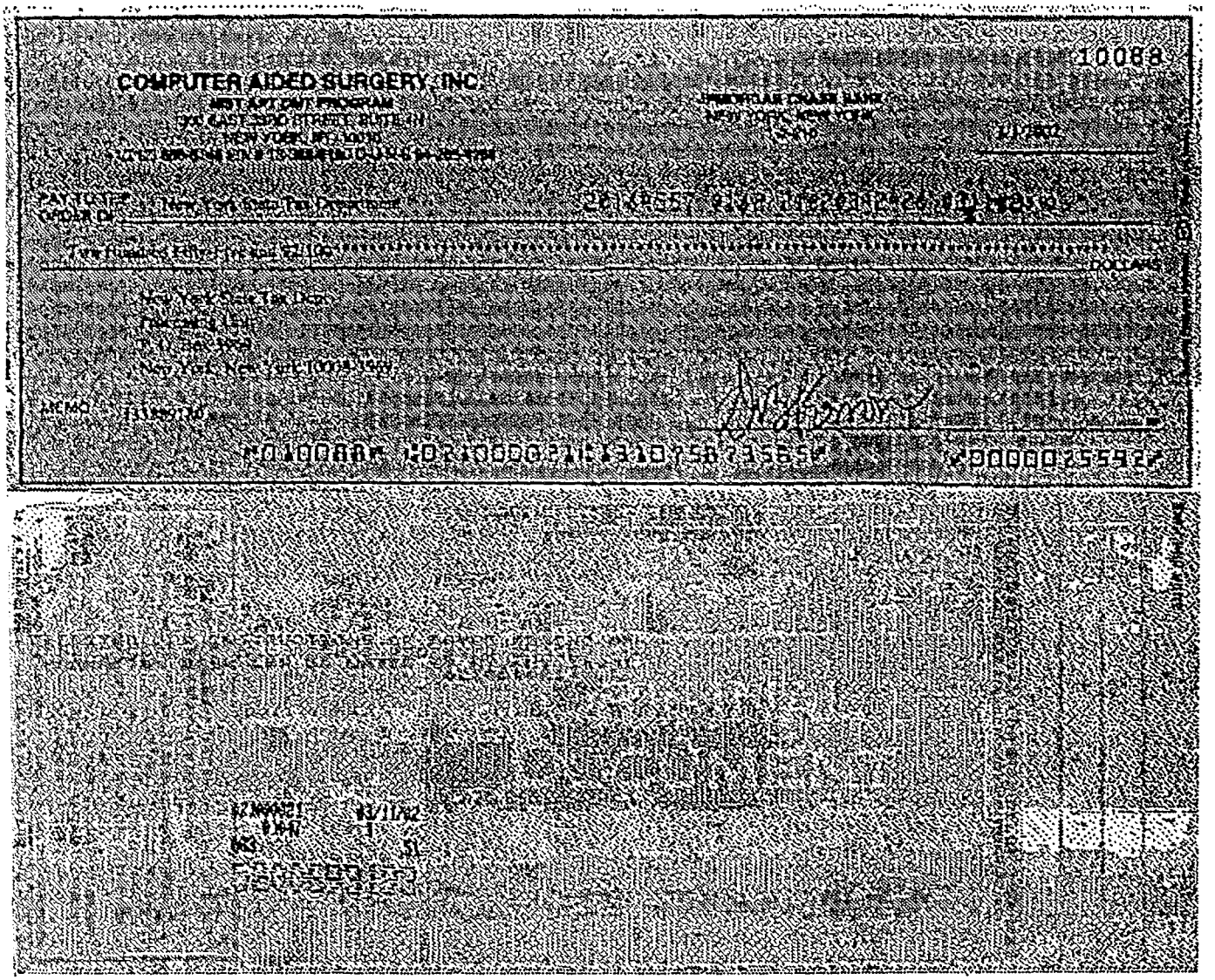


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074846868 Posting date 11-MAR-02

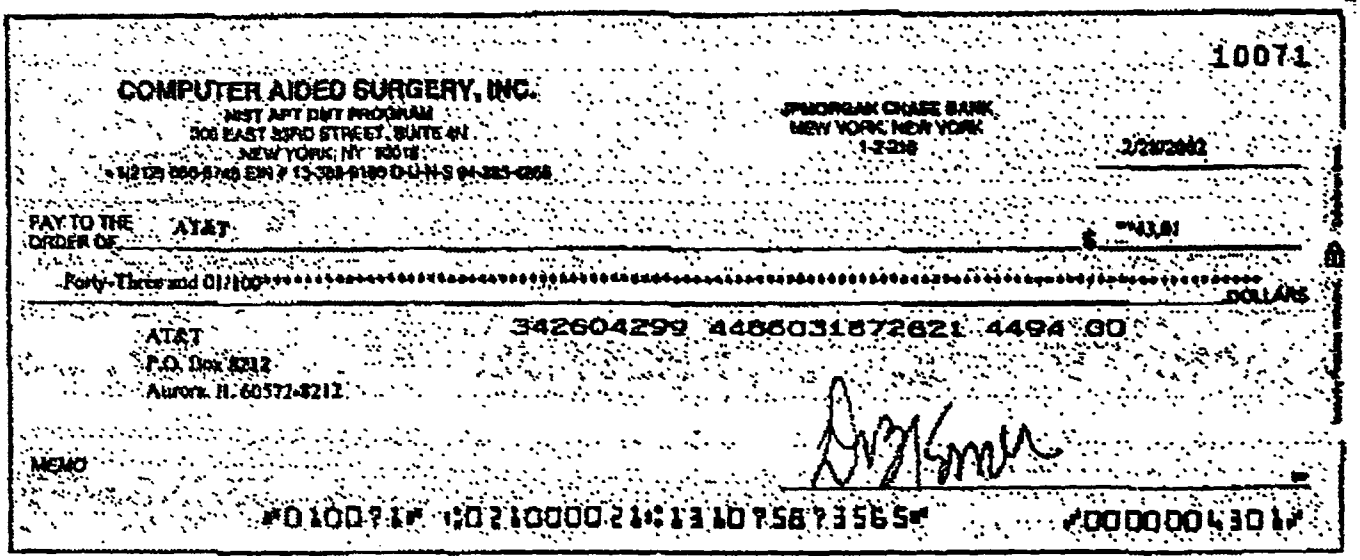




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052693193 Posting date 11-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040091142 Posting date 12-MAR-02



10071

COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
308 EAST 38TH STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2238

2/28/2002

PAY TO THE ORDER OF AT&T $ **43.81

Forty-Three and 01/100********** DOLLARS

AT&T
P.O. Box 8212
Aurora, IL 60572-8212

342604299 4486031872621 4494.00

MEMO

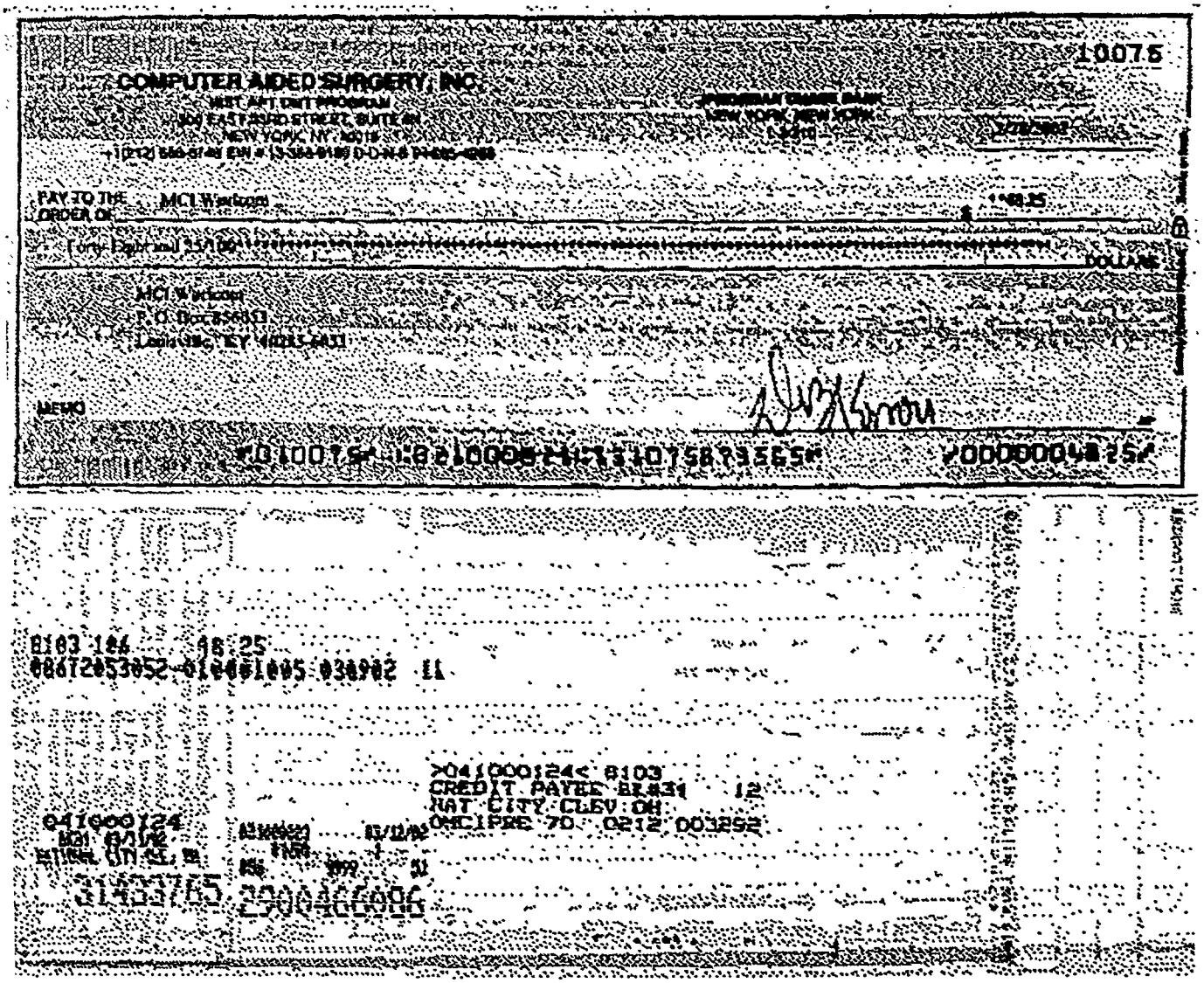
⑆010071⑆ ⑈021000021⑈ 1310756?356⑆ ⑆0000004301⑈

0710-0015-2
0710-0015-2
342604299 03-08-02

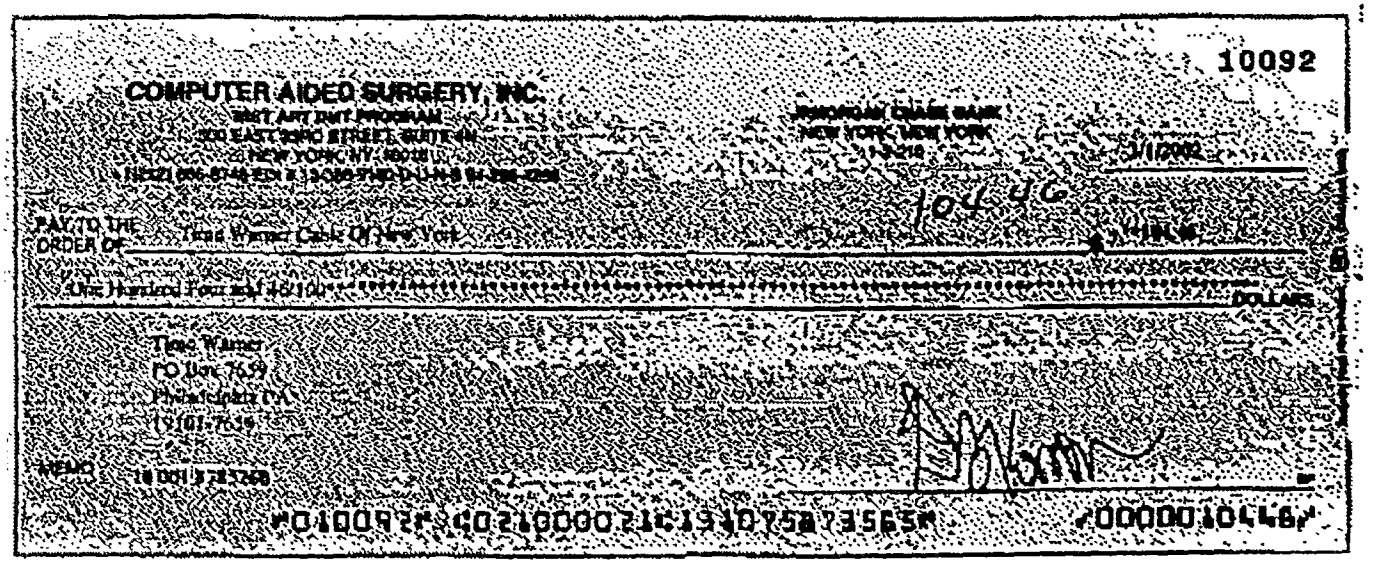
[illegible] 169942 21
[illegible] 4301 FOR DEPOSIT ONLY
[illegible] RAMP HIGH NORTHERN [illegible]
[illegible]

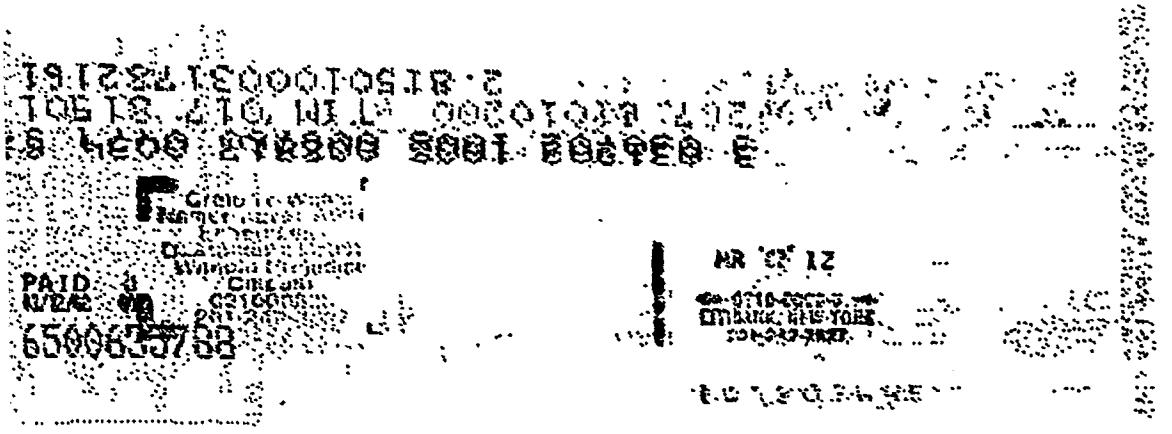
4800091142

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029466086 Posting date 12-MAR-02

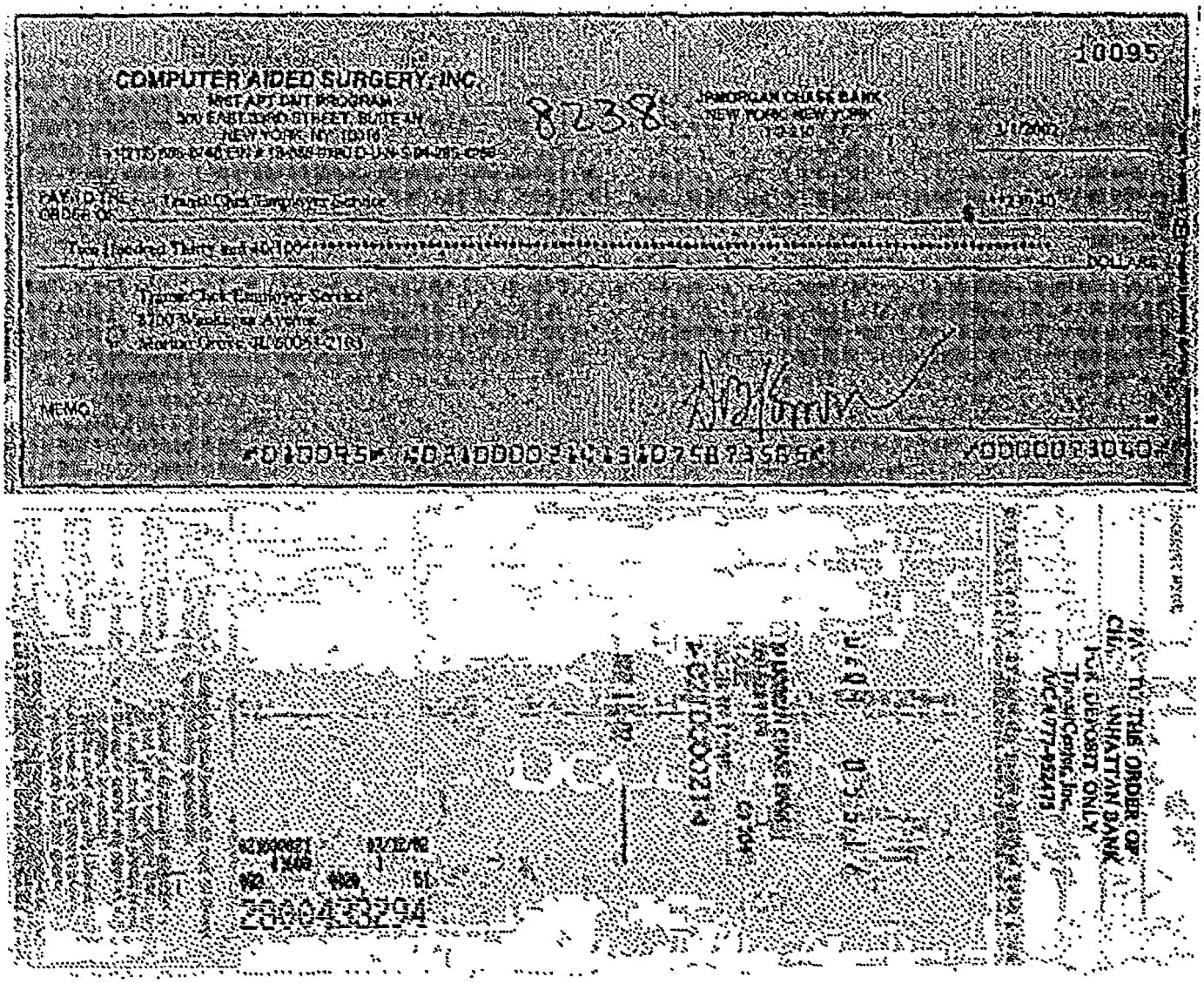


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012451939 Posting date 12-MAR-02

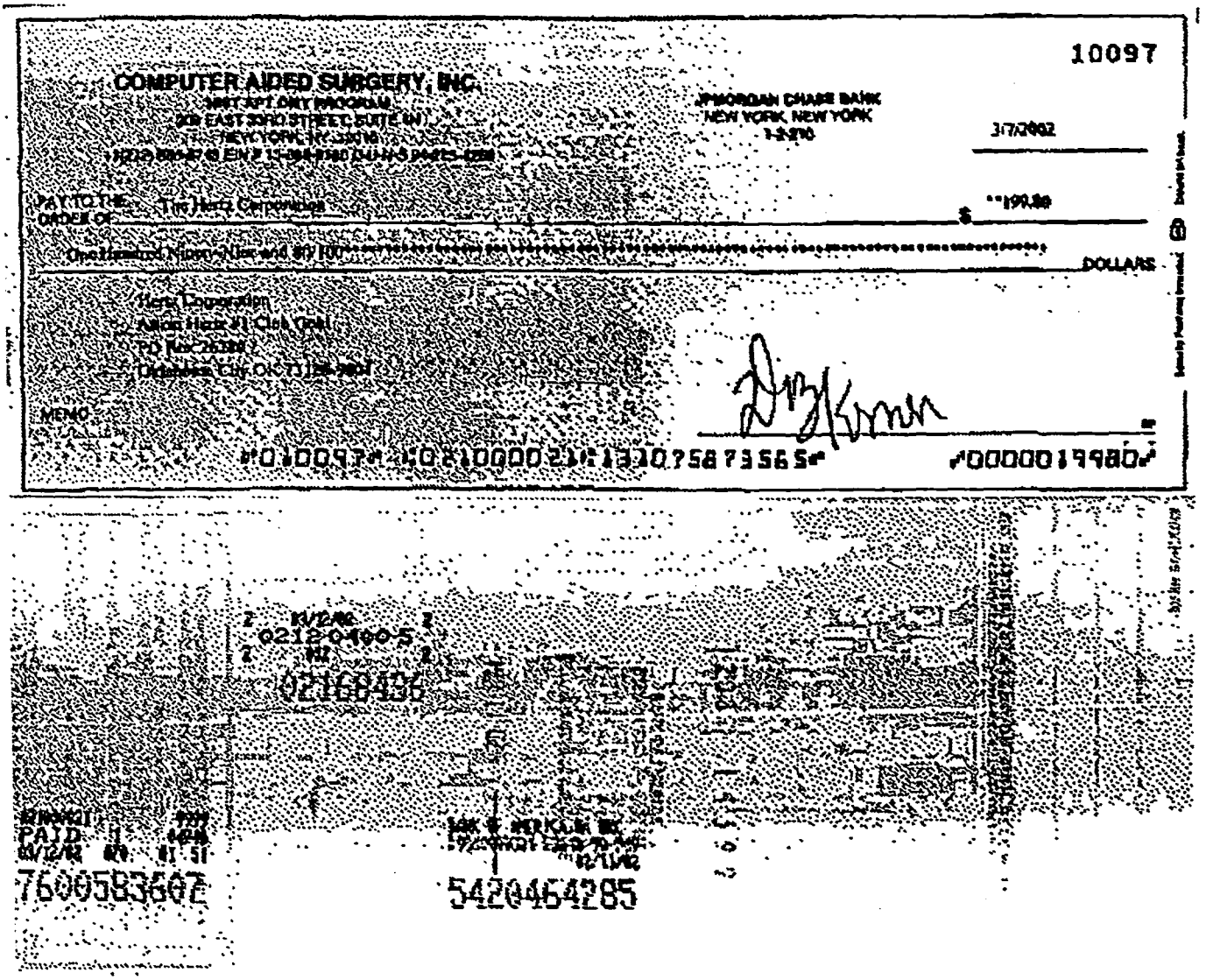




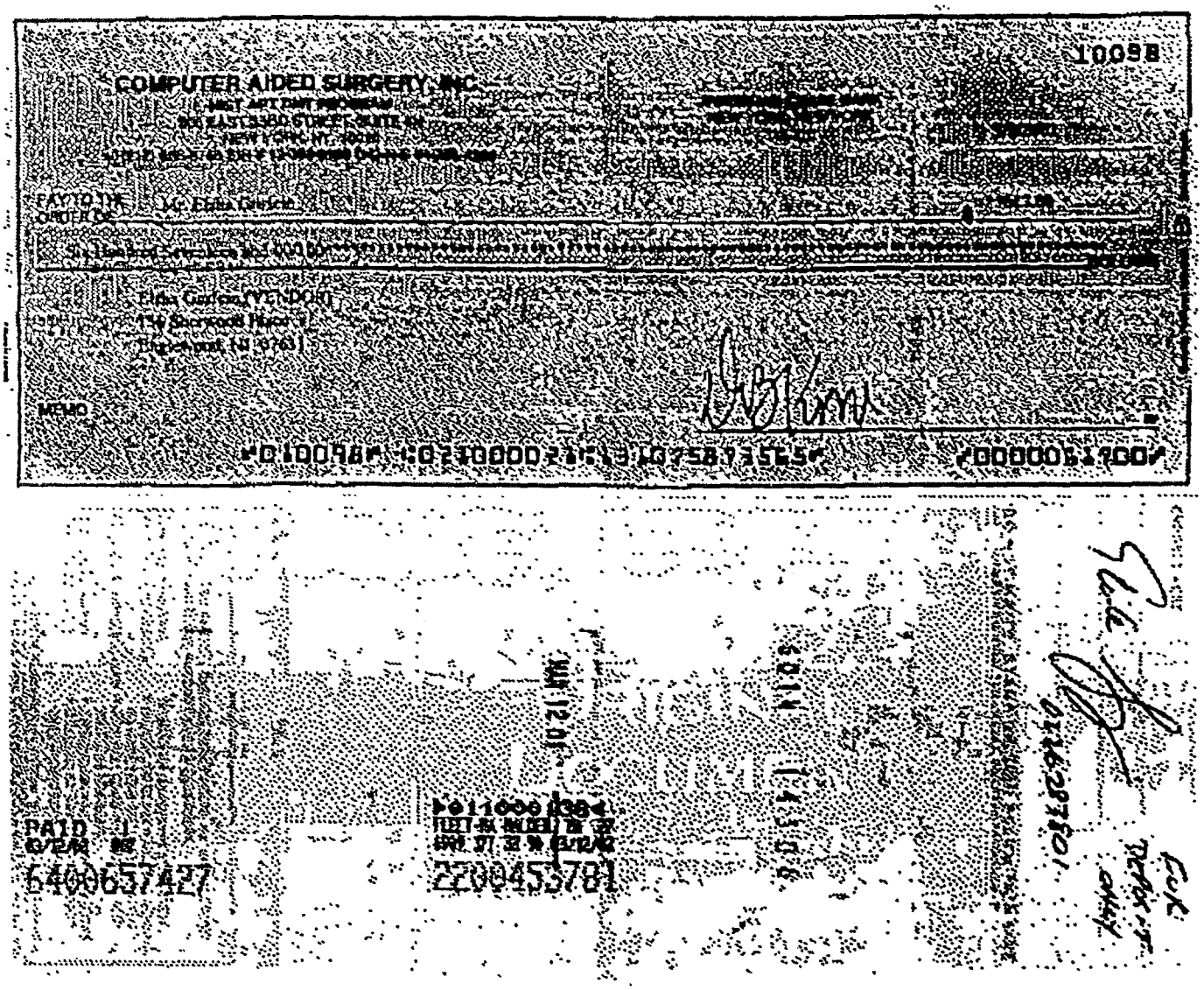
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028433294 Posting date 12-MAR-02



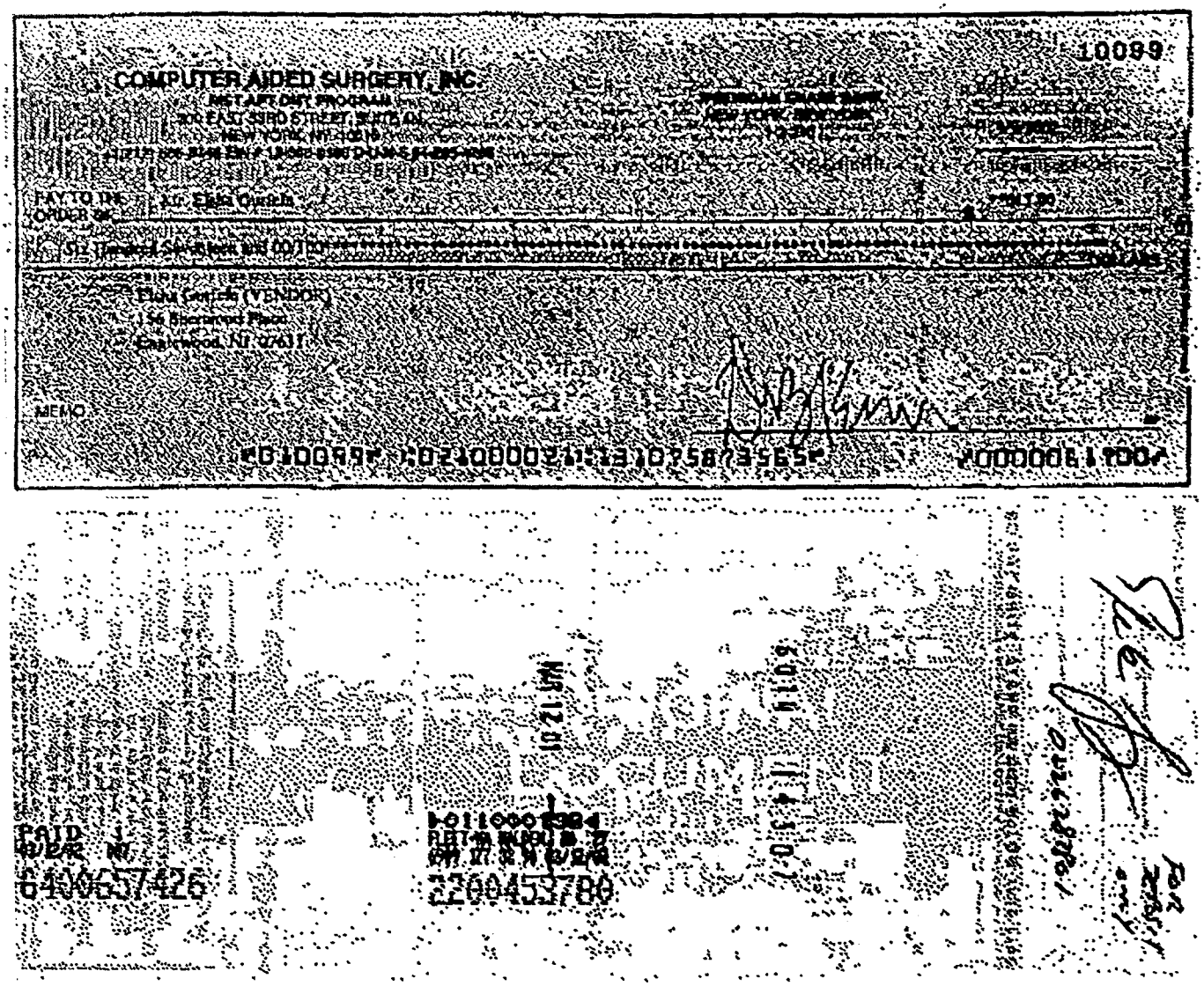
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076583607 Posting date 12-MAR-02



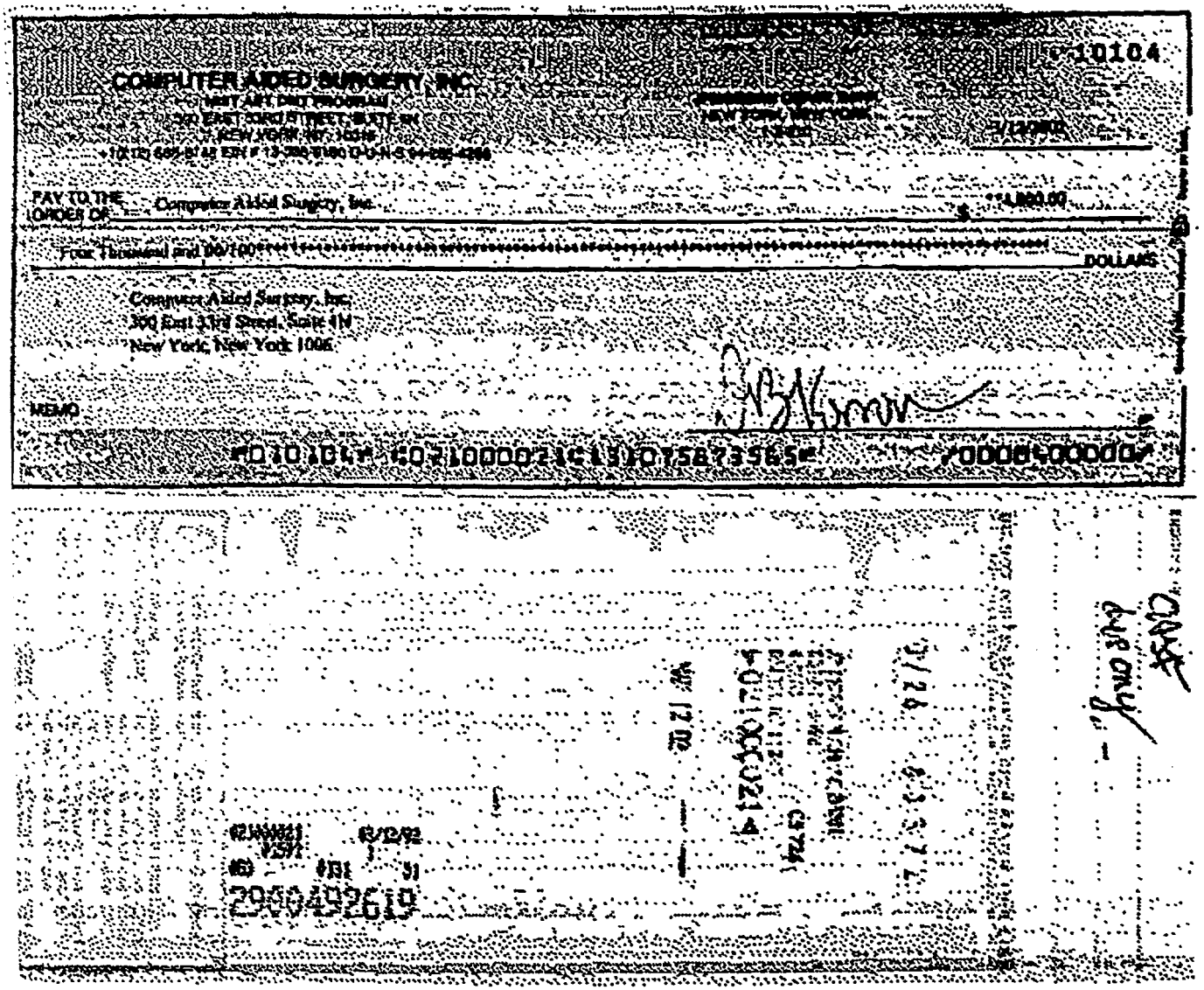
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012494114 Posting date 12-MAR-02



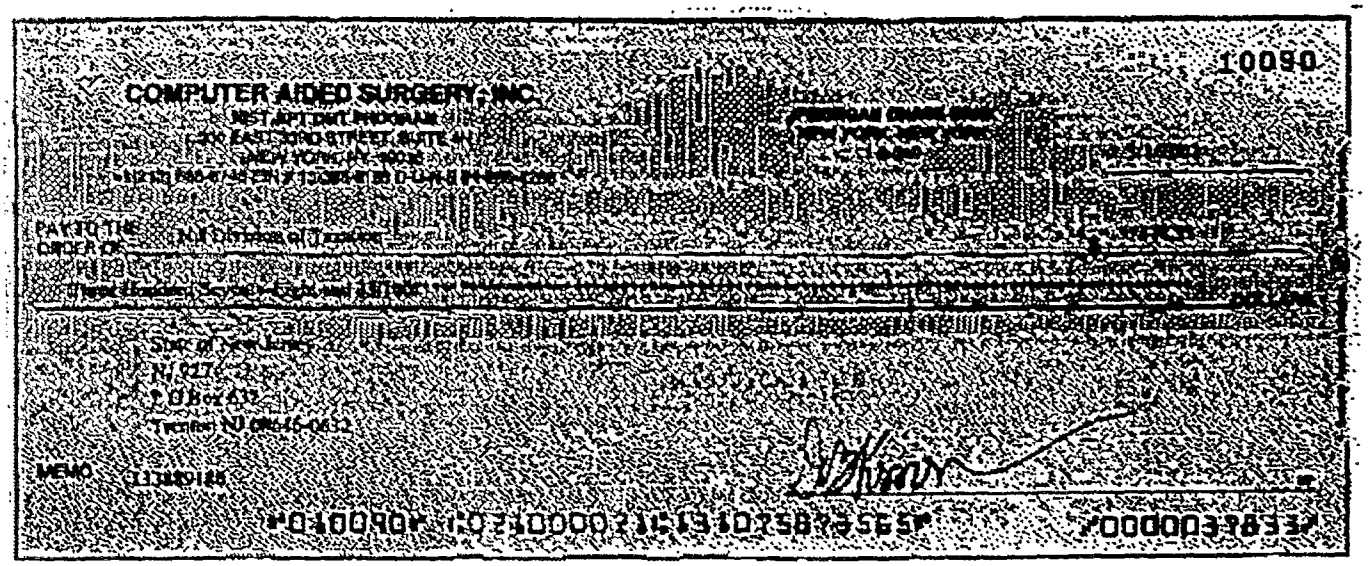
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012494113 Posting date 12-MAR-02

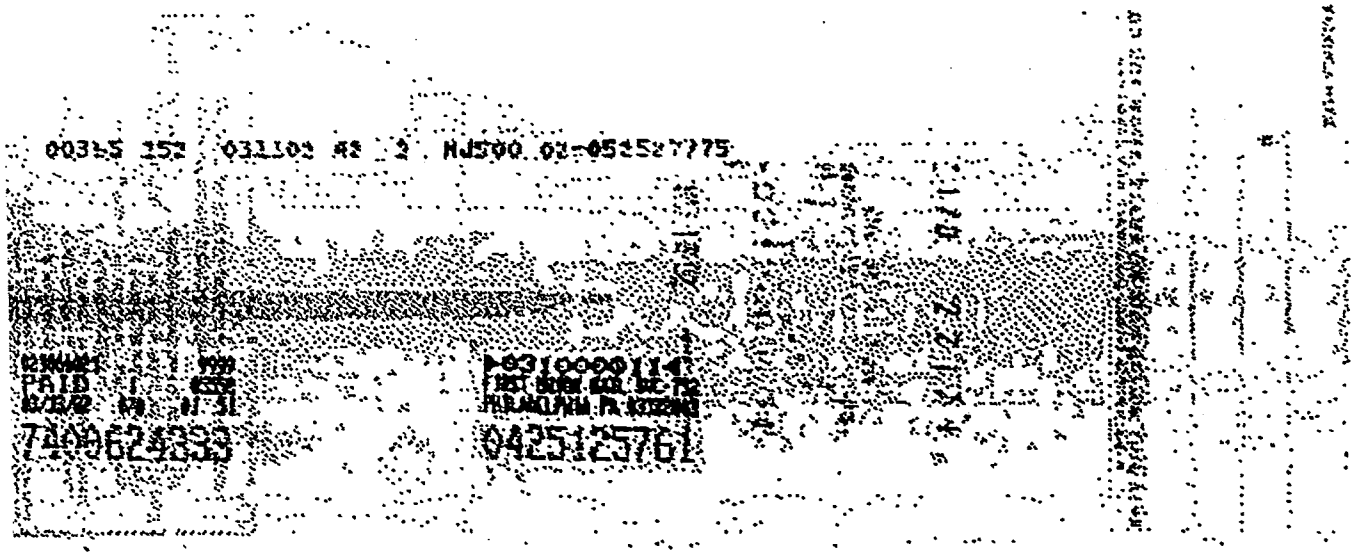


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029492619 Posting date 12-MAR-02

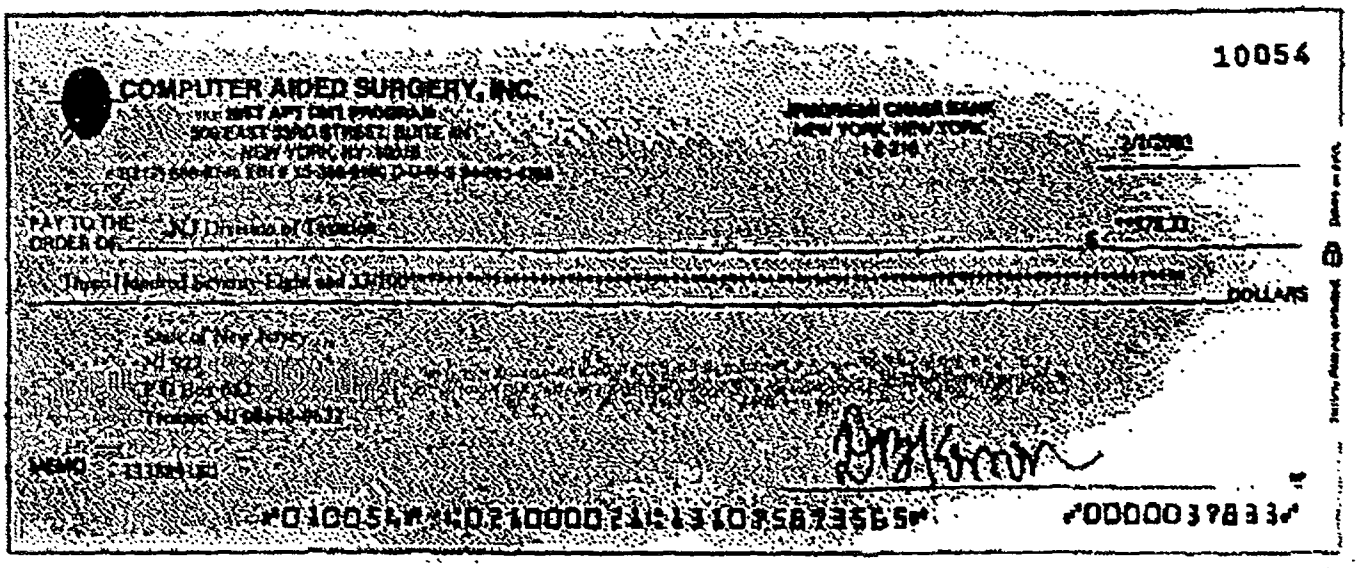


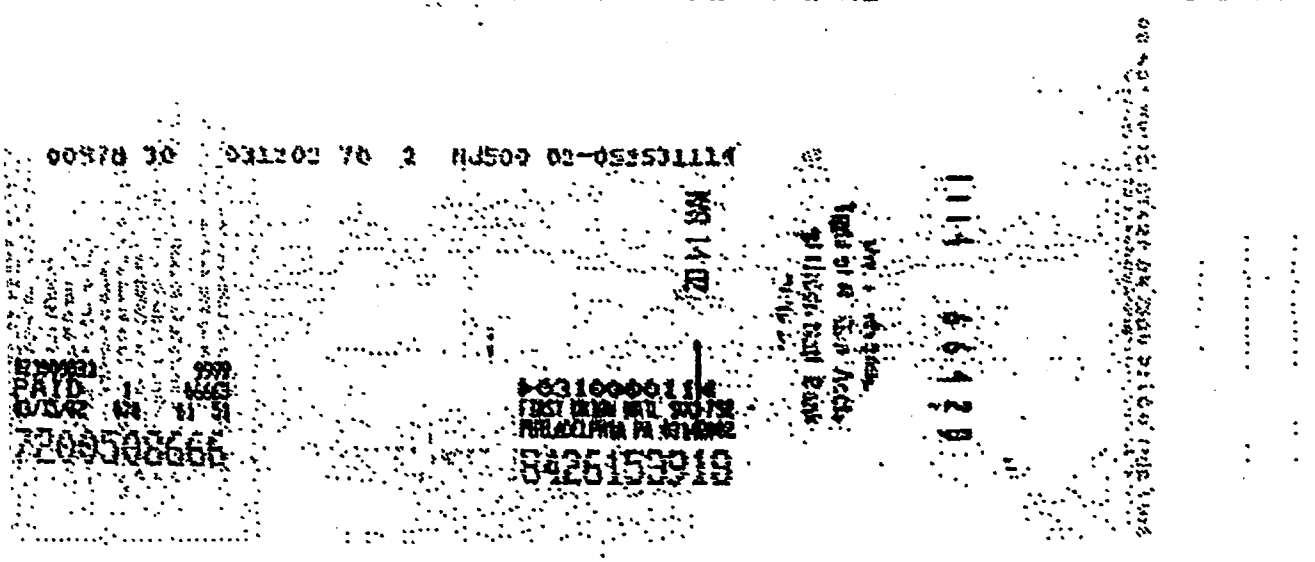
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074624333 Posting date 13-MAR-02



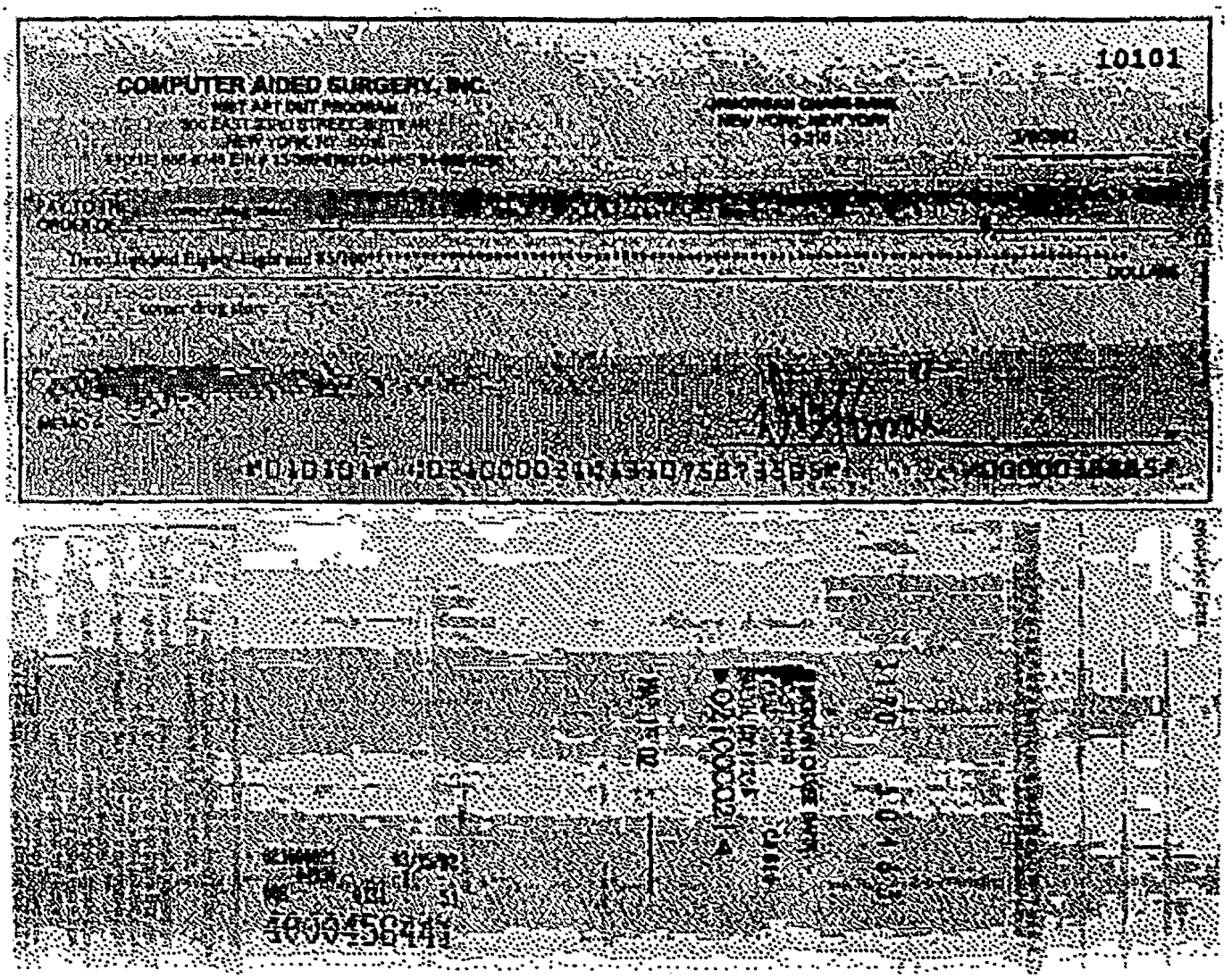


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072508666 Posting date 15-MAR-02

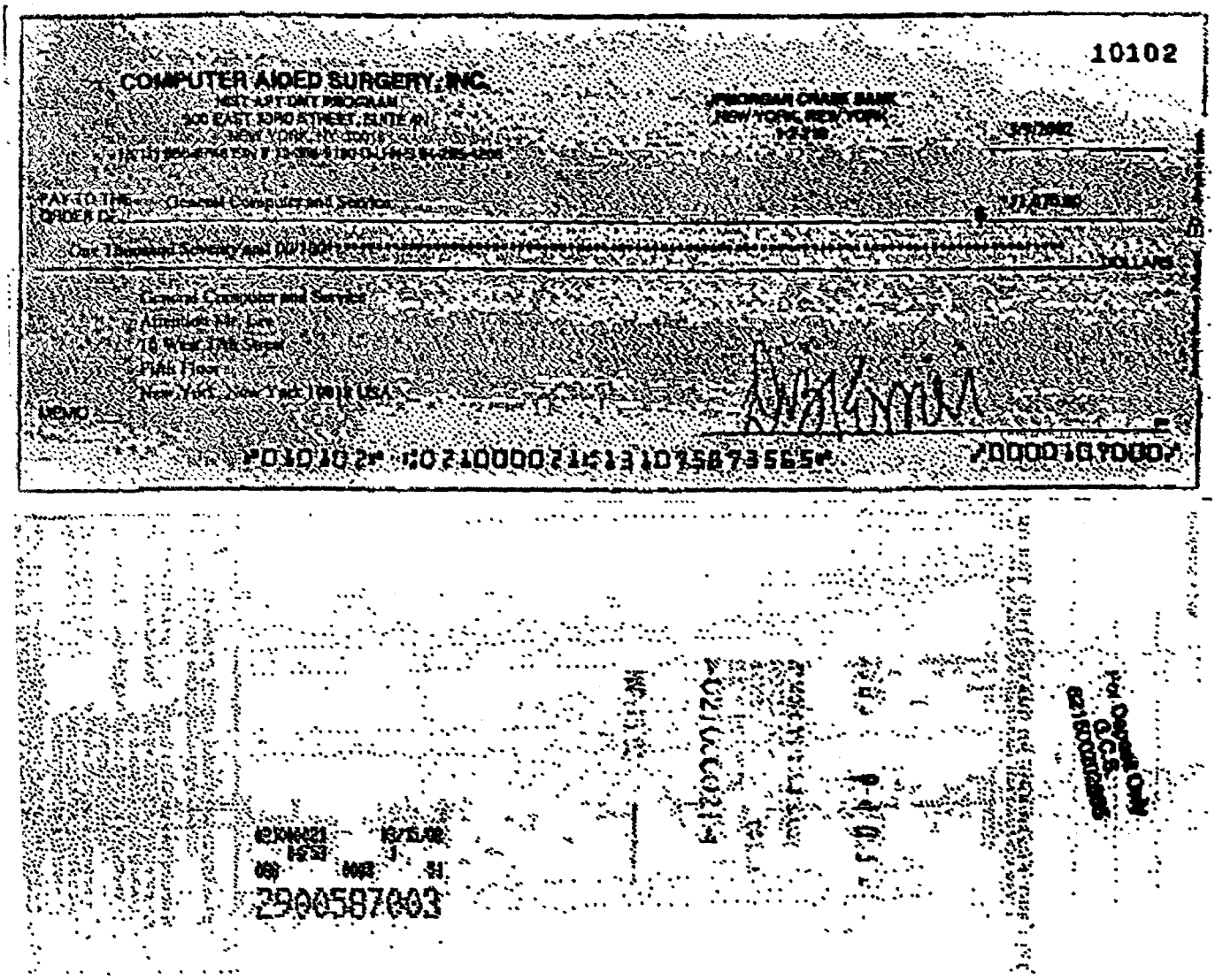




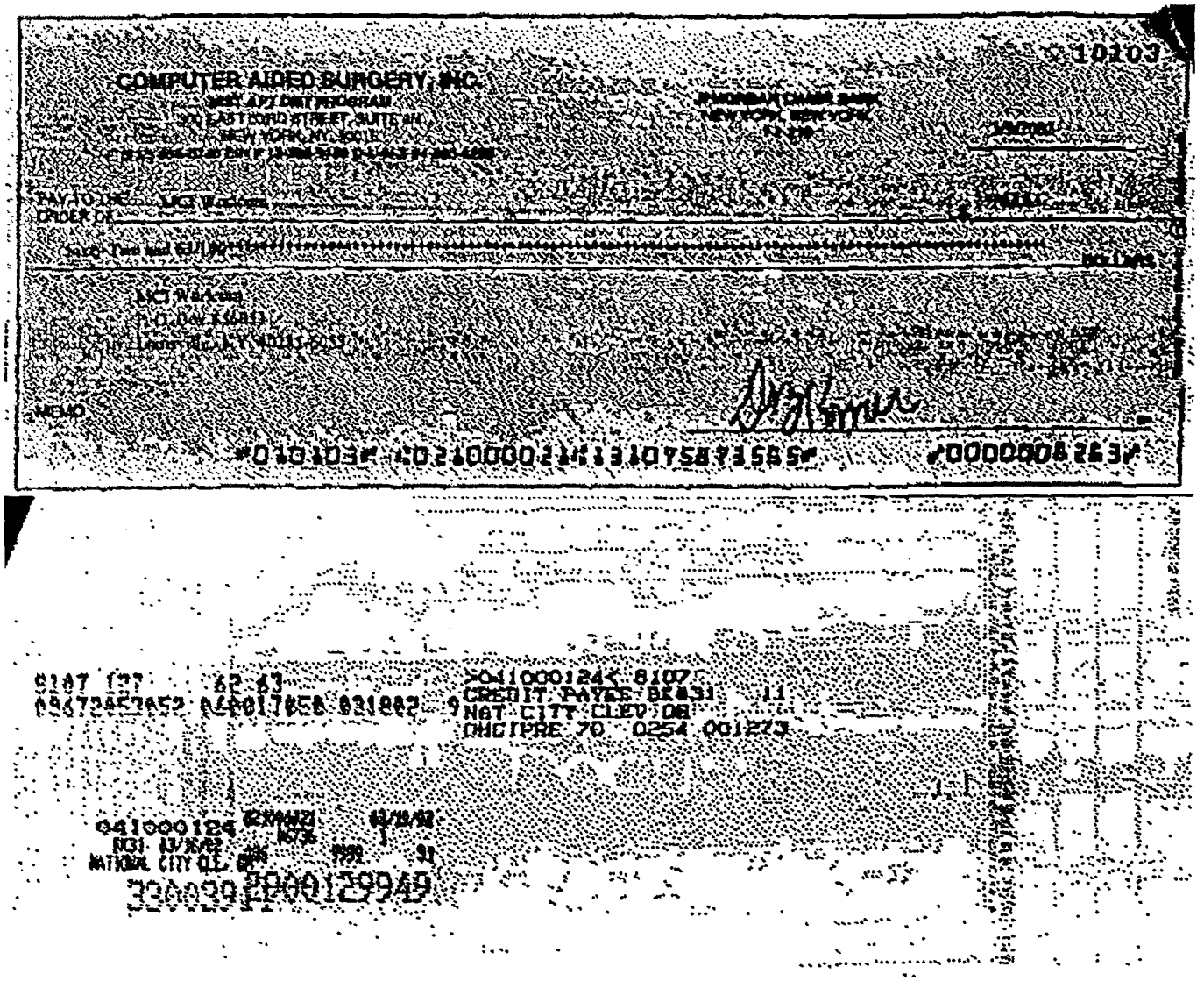
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040458441 Posting date 15-MAR-02



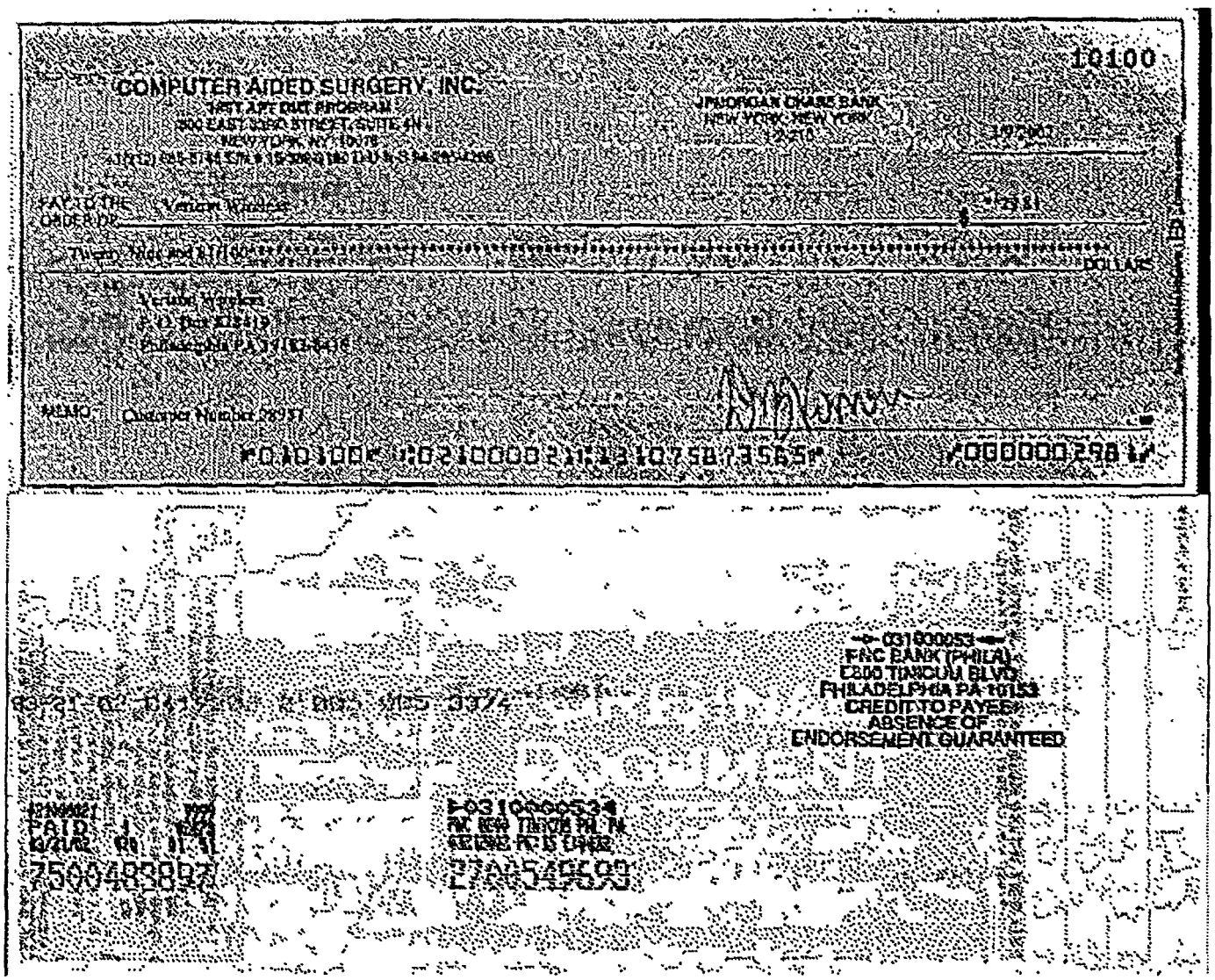
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029587003 Posting date 15-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029129949 Posting date 19-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0075483897 Posting date 21-MAR-02



131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		13,988.32
Deposits and Credits	5	90,370.25
Withdrawals and Debits	3	3,270.01
Checks Paid	62	93,549.92
Ending Balance		**7,538.64**

Deposits and Credits

Date	Description	Amount
07/29	Nist Treas 310 Misc Pay 072902	70,000.00
07/30	Paypal Verifybank 073002	0.23
07/30	Paypal Verifybank 073002	0.02
08/13	Deposit	20,000.00
08/13	Deposit	370.00
Total		**90,370.25**

Withdrawals and Debits

Date	Description	Amount
07/31	American Express Elec Remit 073102	2,940.01
08/05	Paypal Transfer 080502	250.00
08/06	Paypal Transfer 080602	80.00
Total		**3,270.01**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10275	08/07	215.00	10349	08/07	518.80	10378	08/12	1,771.29
10284*	07/23	50.00	10350	07/31	171.60	10382*	08/09	25.90
10313*	07/24	1,643.25	10351	07/31	444.27	10383	08/12	112.00
10314	08/05	315.87	10352	07/31	417.65	10384	08/12	37.36
10315	08/05	787.73	10354*	08/02	5,200.00	10385	08/09	196.78
10316	07/31	850.00	10355	08/06	5,781.50	10386	08/14	3,000.00
10322*	08/02	1,000.00	10356	08/06	1,591.10	10387	08/13	39.99
10324*	07/24	14.36	10357	08/02	2,028.11	10388	08/12	469.80
10326*	07/23	2,000.00	10358	08/05	100.00	10390*	08/21	1,000.00
10331*	07/24	51.01	10359	08/07	100.00	10391	08/19	300.00
10332	07/25	336.59	10363*	08/08	5,781.50	10393*	08/16	177.82
10333	07/23	808.66	10366*	08/19	756.66	10394	08/14	4.70
10334	07/25	1,560.98	10367	08/12	23.42	10395	08/21	5,611.65
10335	07/31	300.00	10369*	08/12	19.71	10396	08/15	111.99
10336	07/31	300.00	10370	08/19	100.00	10397	08/14	11.52
10338*	07/24	135.00	10371	08/08	396.00	10400*	08/13	163.30
10339	07/24	40.52	10373*	08/16	322.36	10401	08/13	5,675.03
10341*	07/26	237.50	10374	08/19	54.13	10402	08/13	30,029.74
10346*	08/08	436.62	10375	08/19	25.00	10403	08/15	6,880.66
10347	08/09	775.50	10376	08/13	55.00	10407*	08/19	750.00
10348	08/08	1,134.99	10377	08/21	300.00			

Total (62 checks) **93,549.92**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/23	11,129.66	07/25	7,347.95	07/29	77,110.45
07/24	9,245.52	07/26	7,110.45	07/30	77,110.70

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

07/31	71,687.17	08/08	45,969.95	08/15	16,936.26
08/02	63,459.06	08/09	44,971.77	08/16	16,436.08
08/05	62,005.46	08/12	42,538.19	08/19	14,450.29
08/06	54,552.86	08/13	26,945.13	08/21	7,538.64
08/07	53,719.06	08/14	23,928.91		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account
131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 64

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	184.57	21,000.00	20,825.00	359.57
Business Checking 131-0758735-65	13,988.32	90,370.25	96,819.93	7,538.64
Total	**14,172.89**	**111,370.25**	**117,644.93**	**7,898.21**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in July totaled $34,329.38.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		184.57
Deposits and Credits	2	21,000.00
Withdrawals and Debits	1	25.00
Checks Paid	2	20,800.00
Ending Balance		**359.57**

Deposits and Credits

Date	Description	Amount
08/13	Deposit	20,000.00
08/16	Deposit	1,000.00
Total		**21,000.00**

Withdrawals and Debits

Date	Description	Amount
08/14	Insufficient Funds Service Fee	25.00
Total		**25.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3195	08/14	800.00	3196	08/13	20,000.00			
Total (2 checks)								**20,800.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	184.57	08/14	640.43 -	08/16	359.57

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 07/01 - 07/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

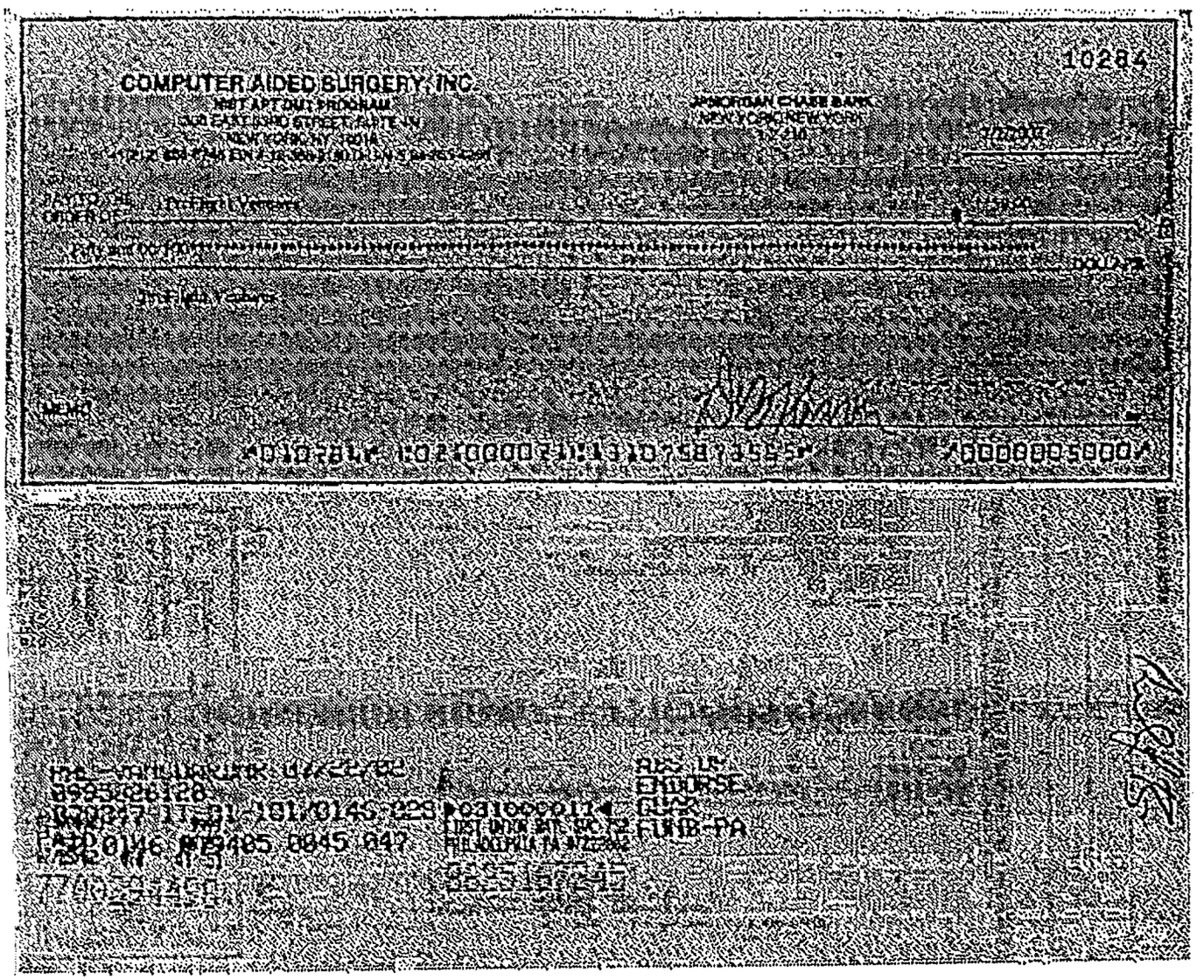
Because your combined Business Banking balances exceeded $ 5,000.00 for the period 07/01 - 07/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

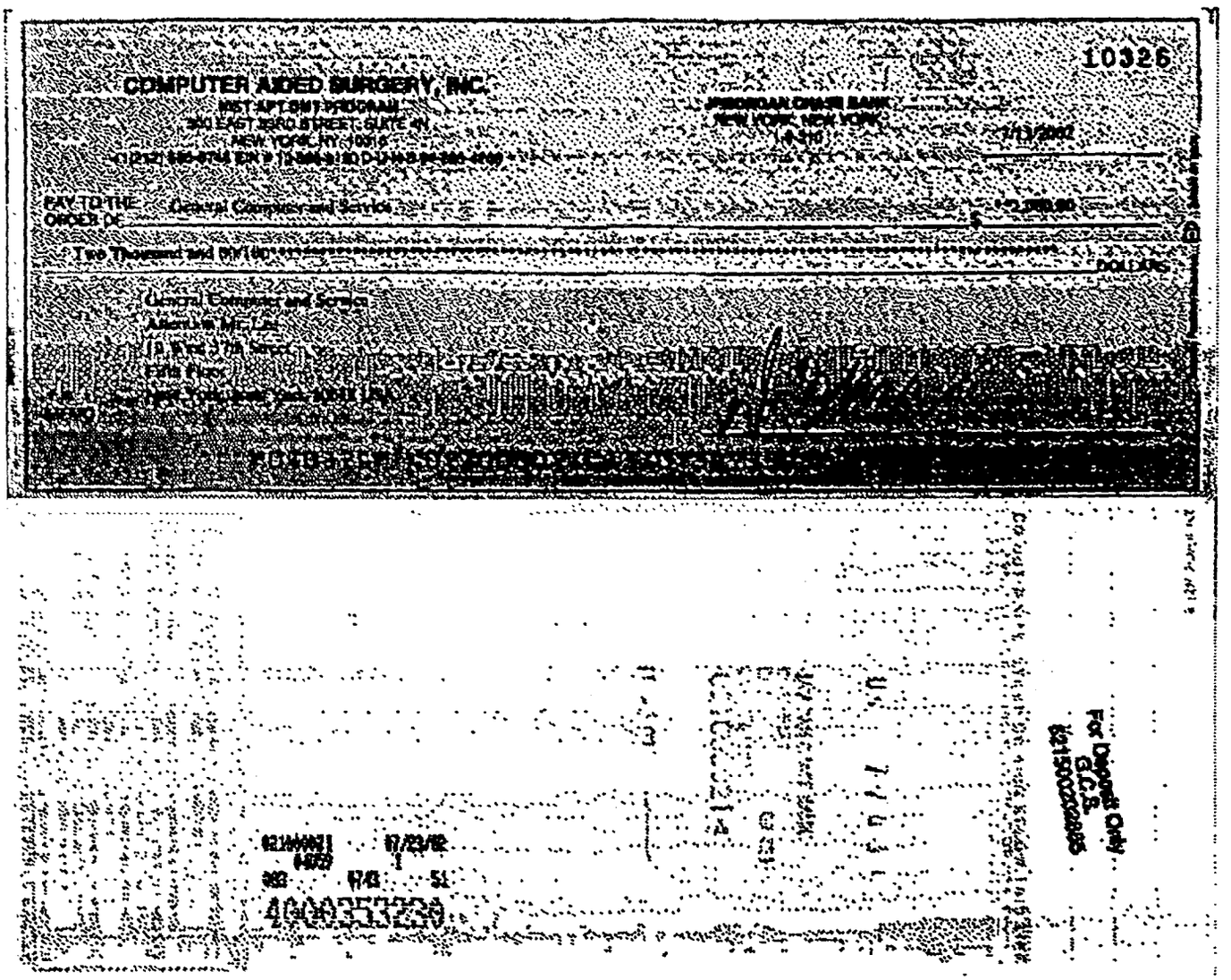
Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40
Total Itemized Service Charges							15.40
Monthly Maintenance Charge							10.00
Total Charges Offset By Earnings Credit							**25.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

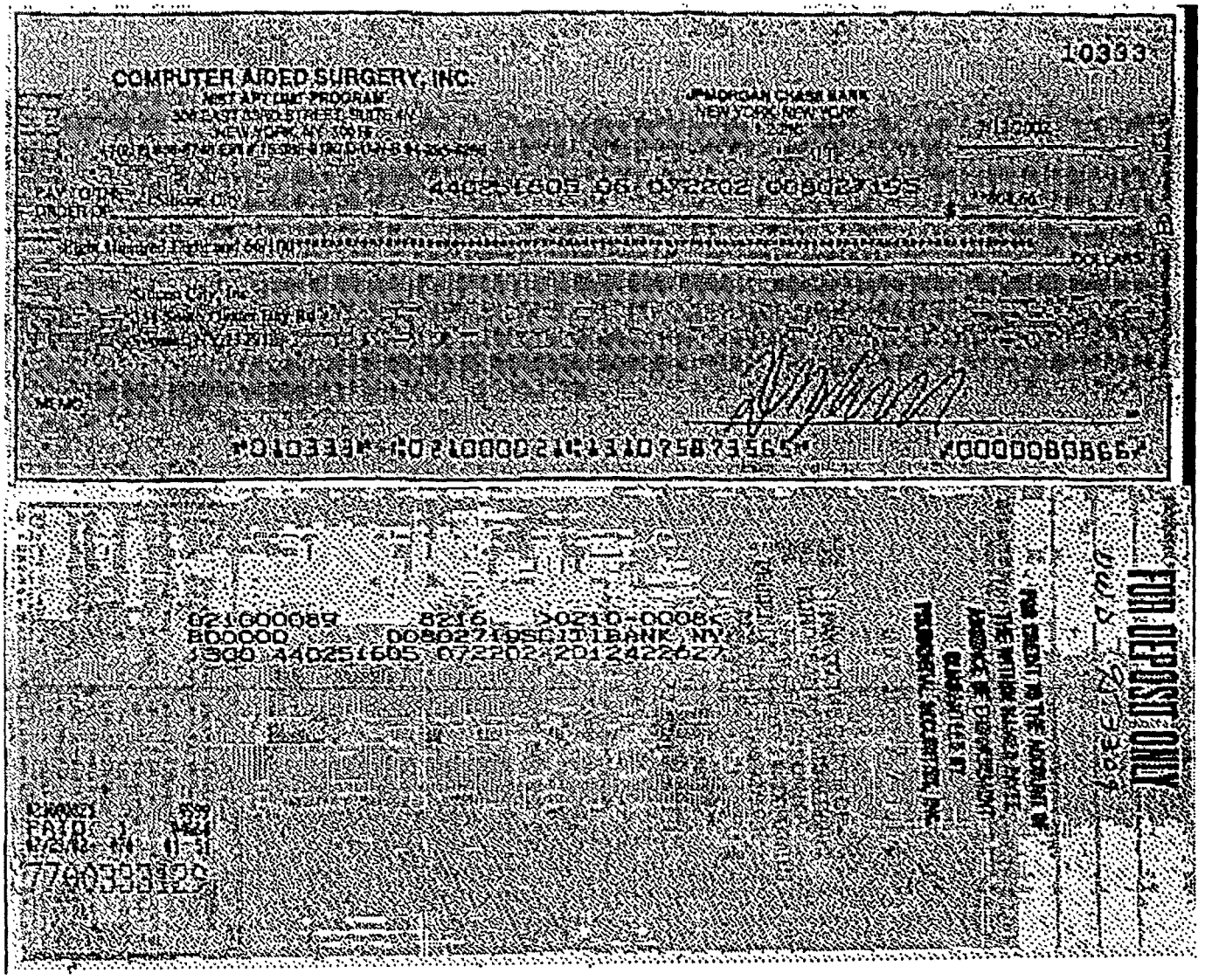
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0077394498 Posting date 23-JUL-02



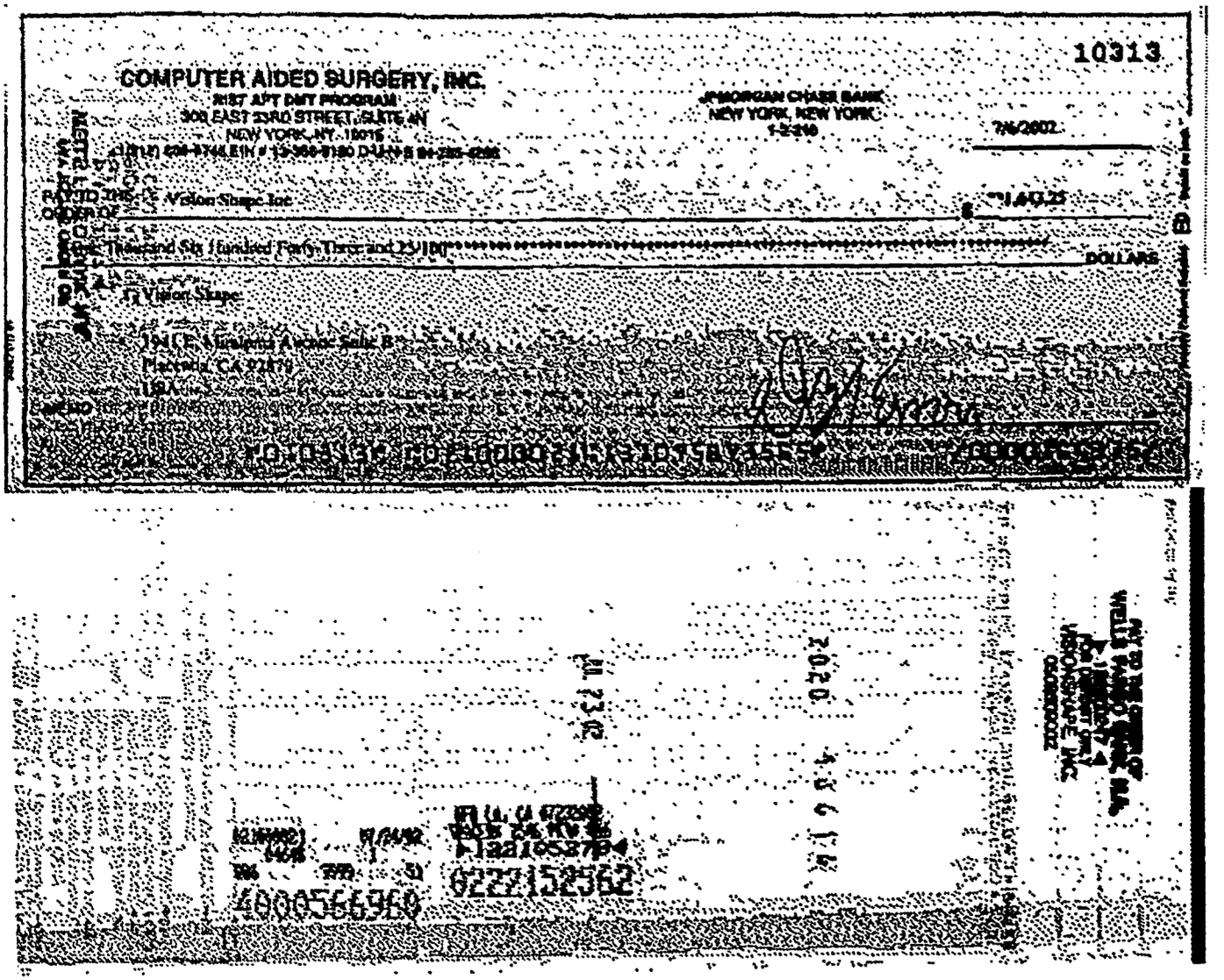
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040353230 Posting date 23-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0077333129 Posting date 23-JUL-02

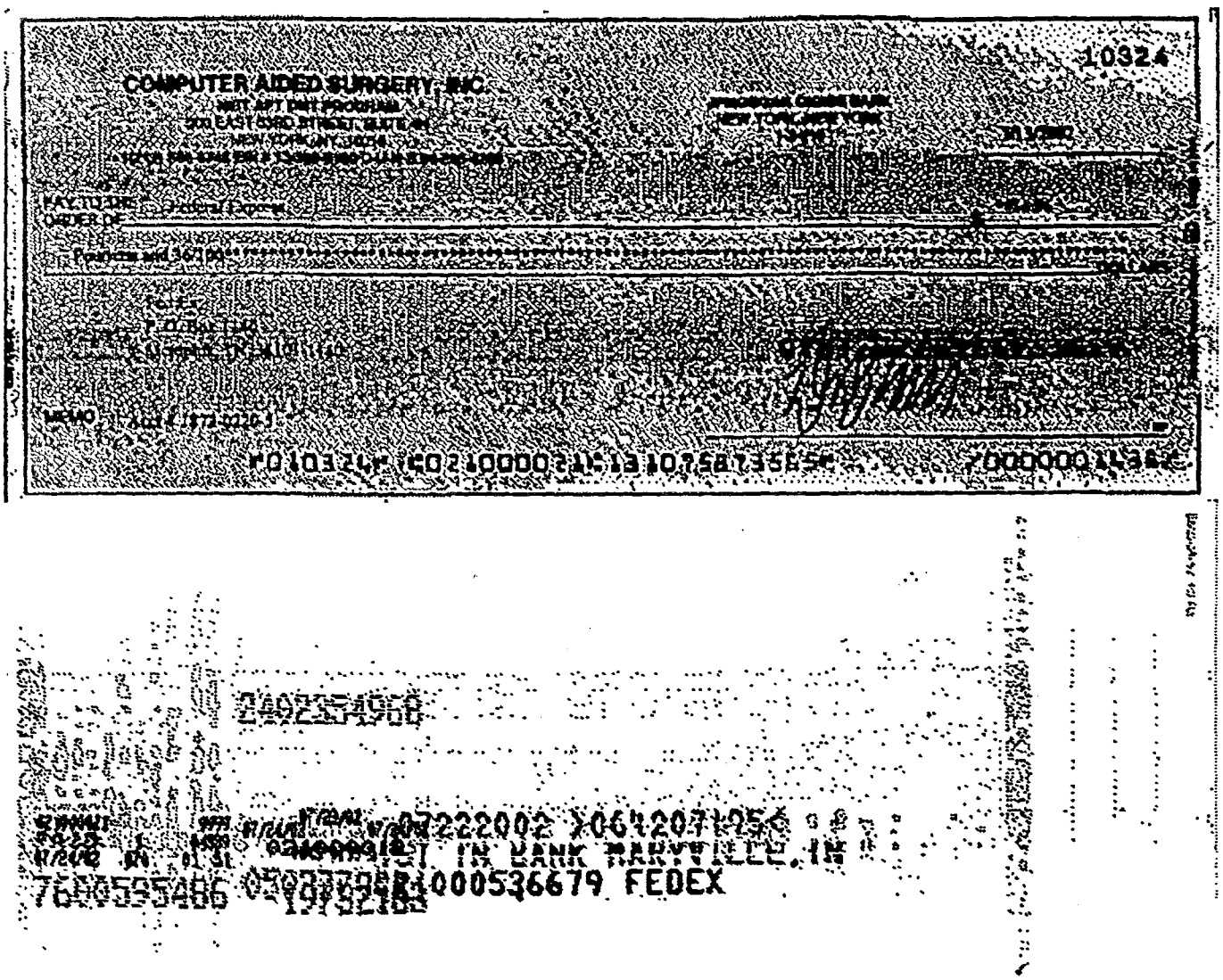


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040566960 Posting date 24-JUL-02

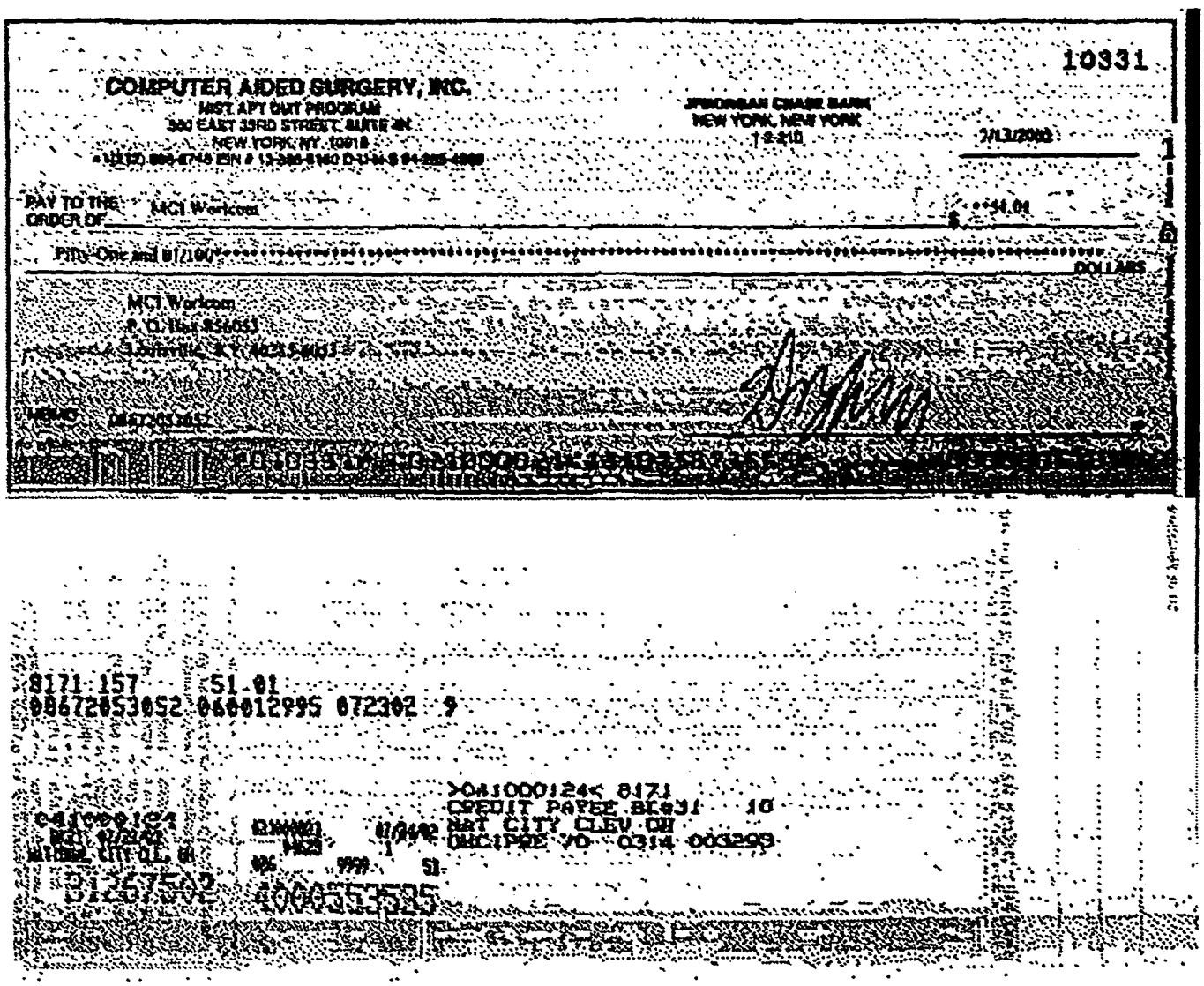


Vision Shape Inc

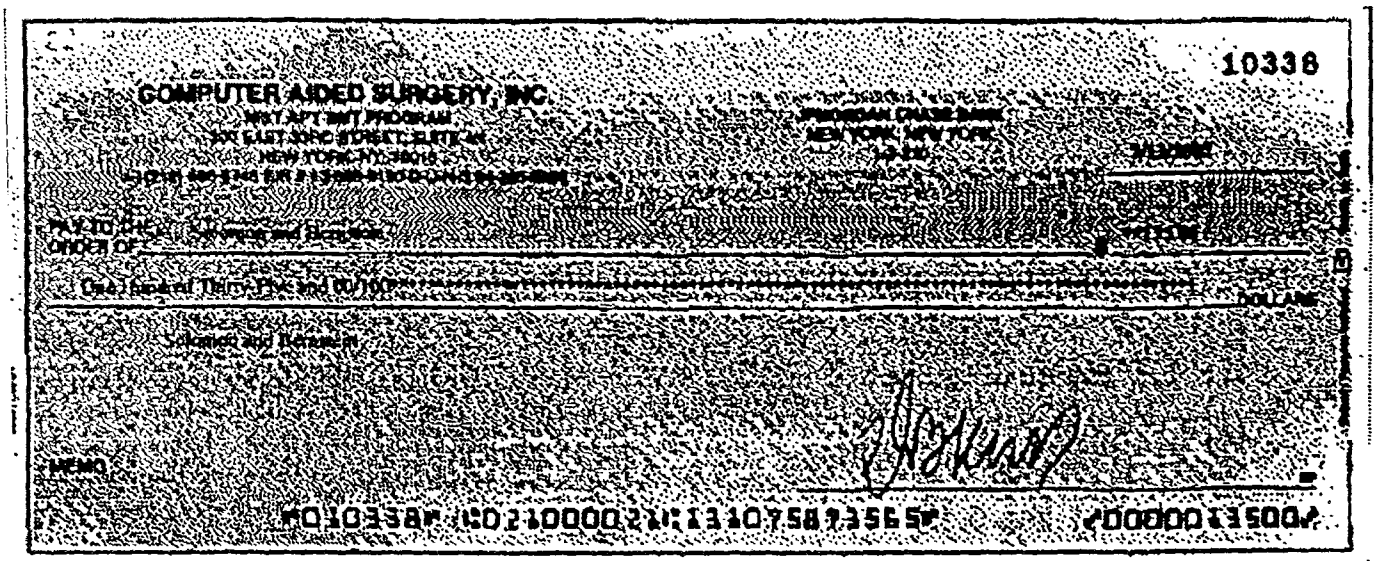
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076595486 Posting date 24-JUL-02



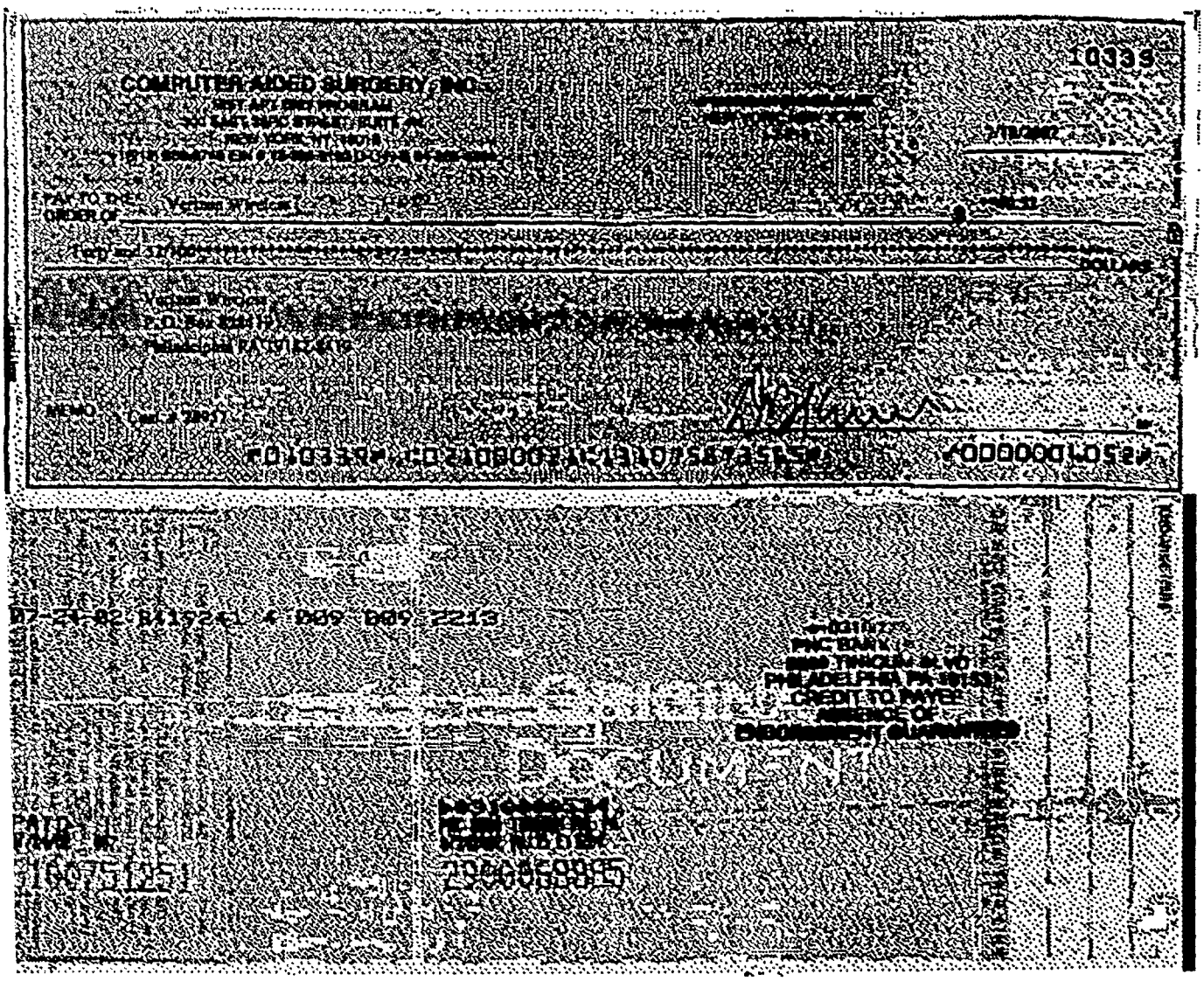
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040553535 Posting date 24-JUL-02



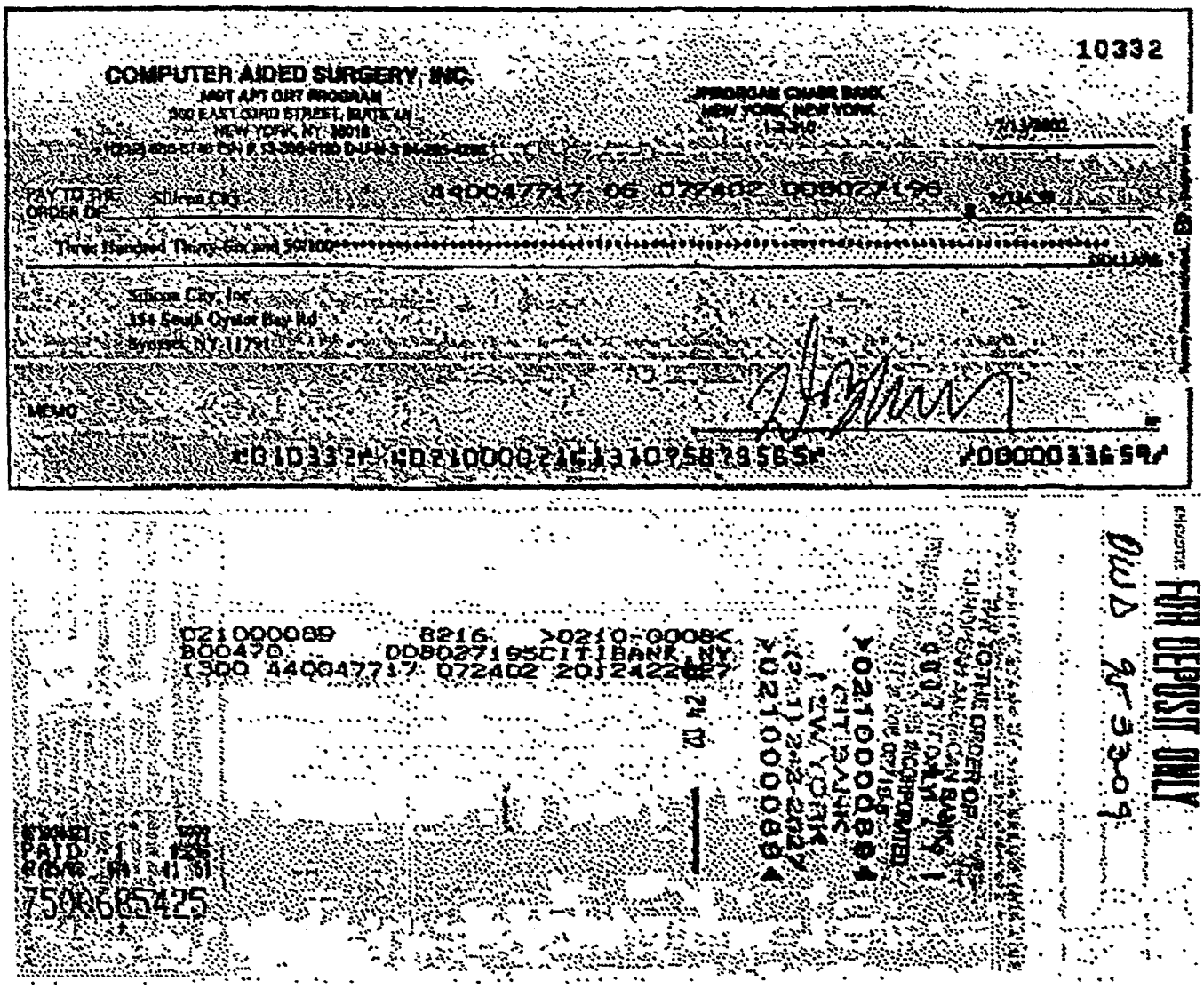
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052792424 Posting date 24-JUL-02



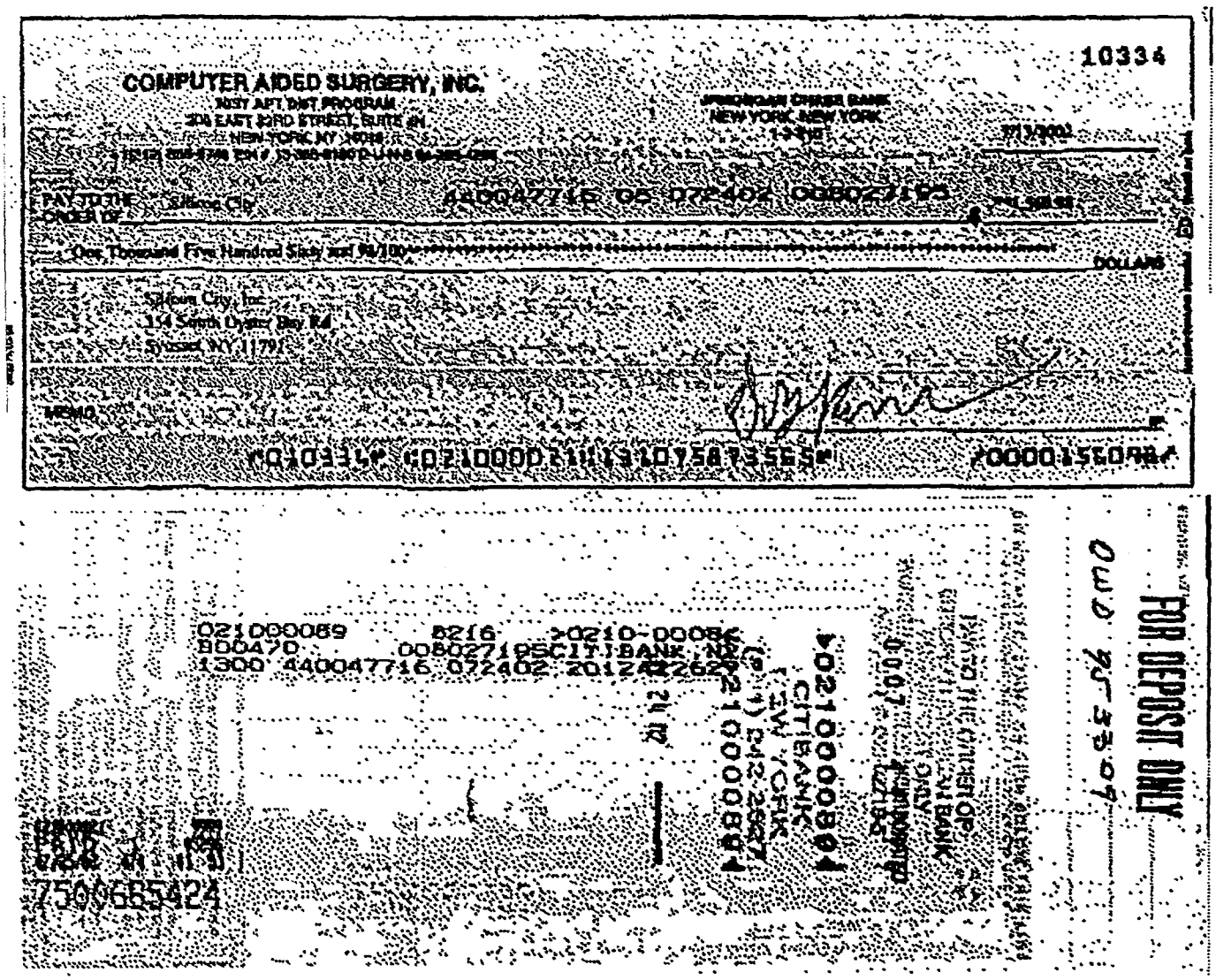
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012579456 Posting date 24-JUL-02



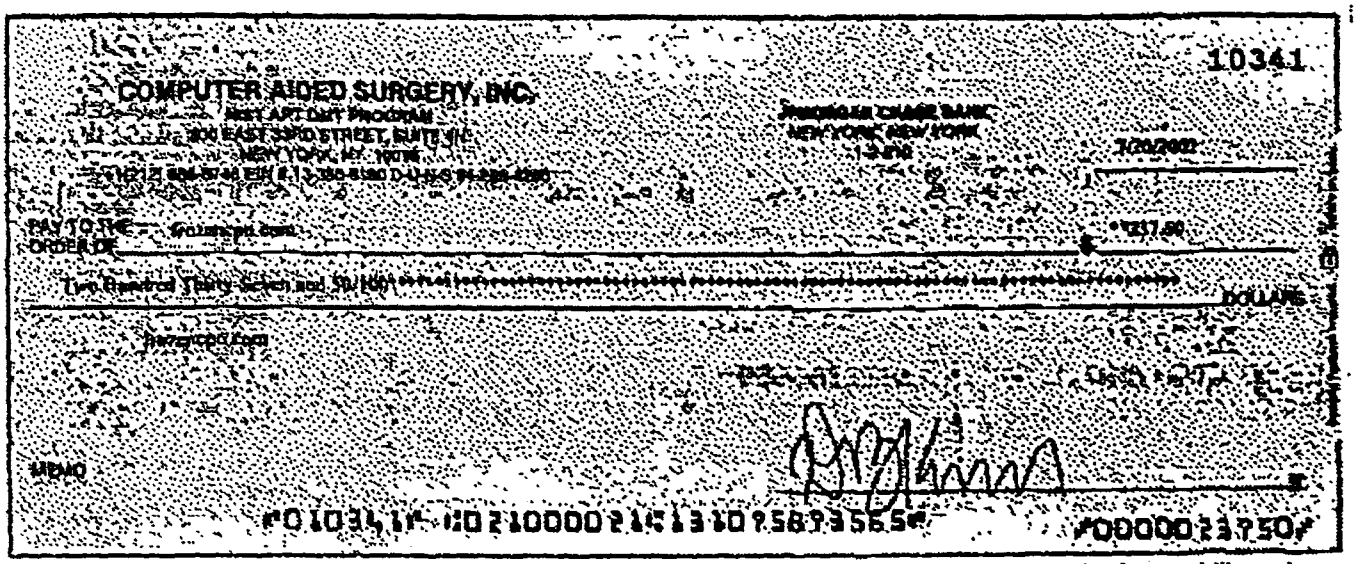
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075685425 Posting date 25-JUL-02

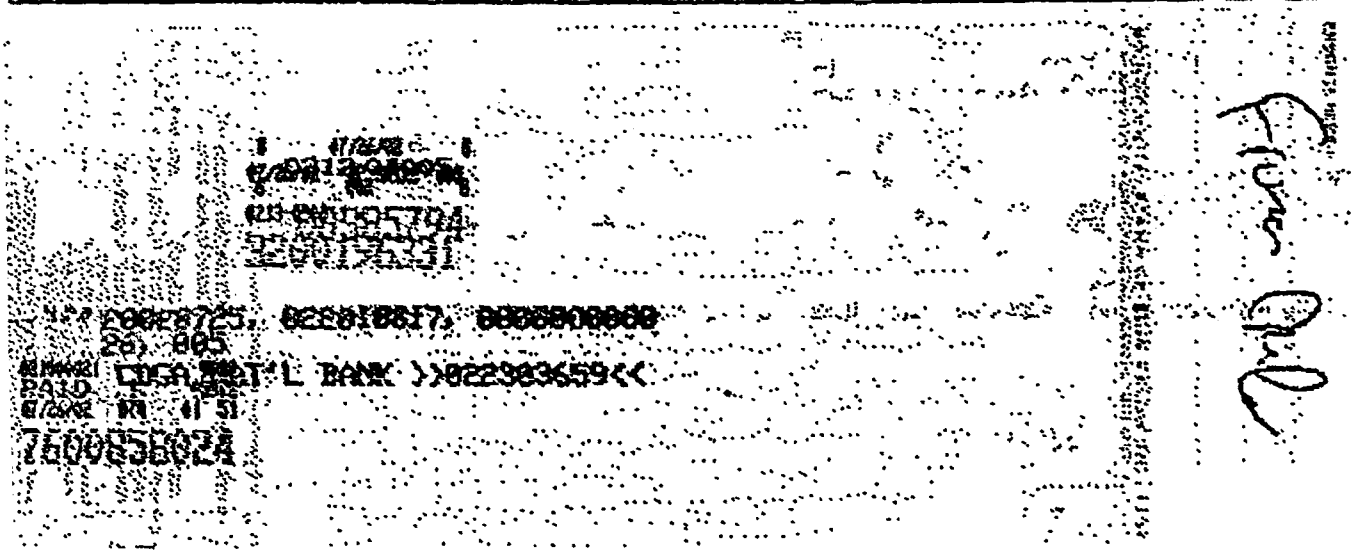


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075685424 Posting date 25-JUL-02



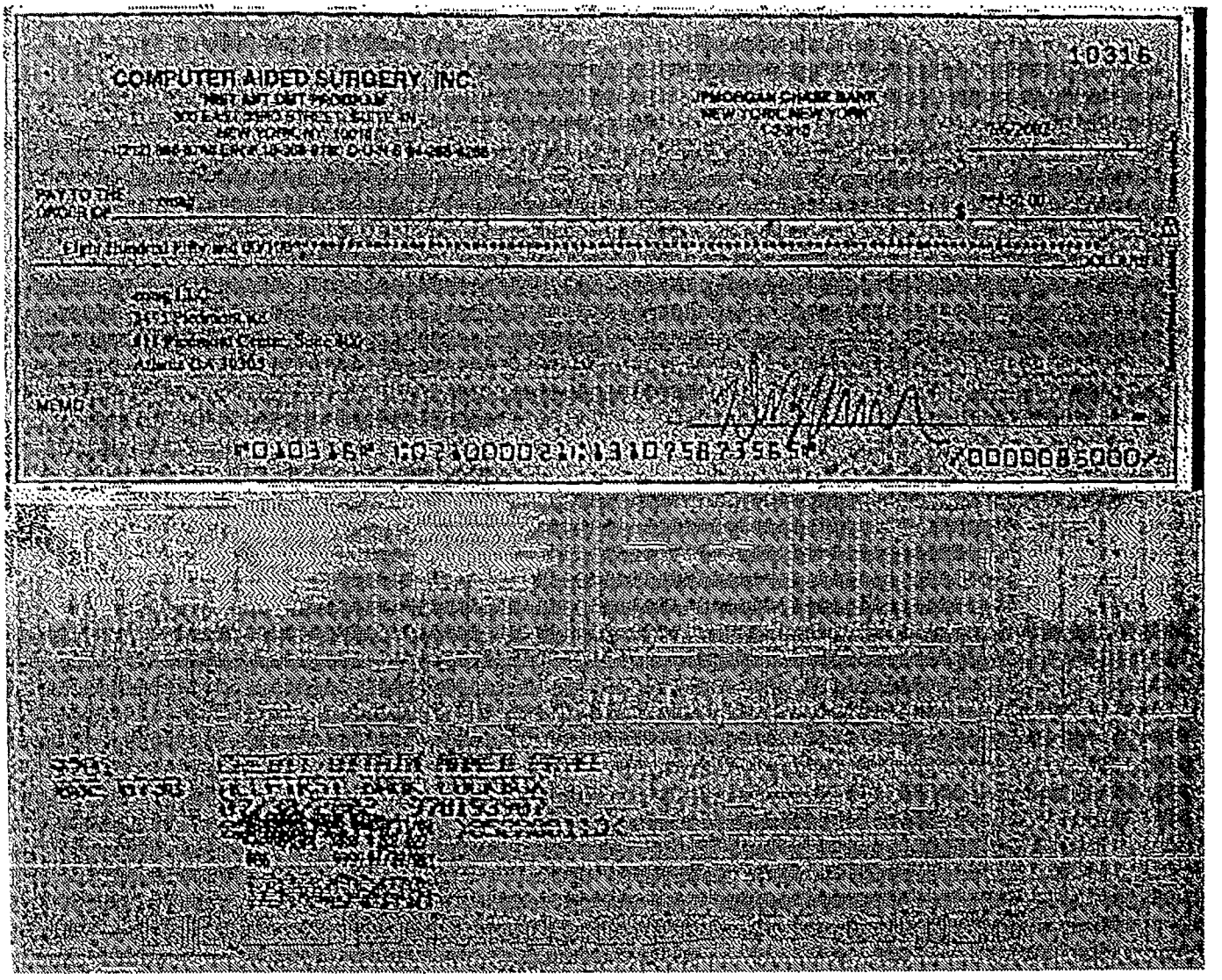
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076858024 Posting date 26-JUL-02



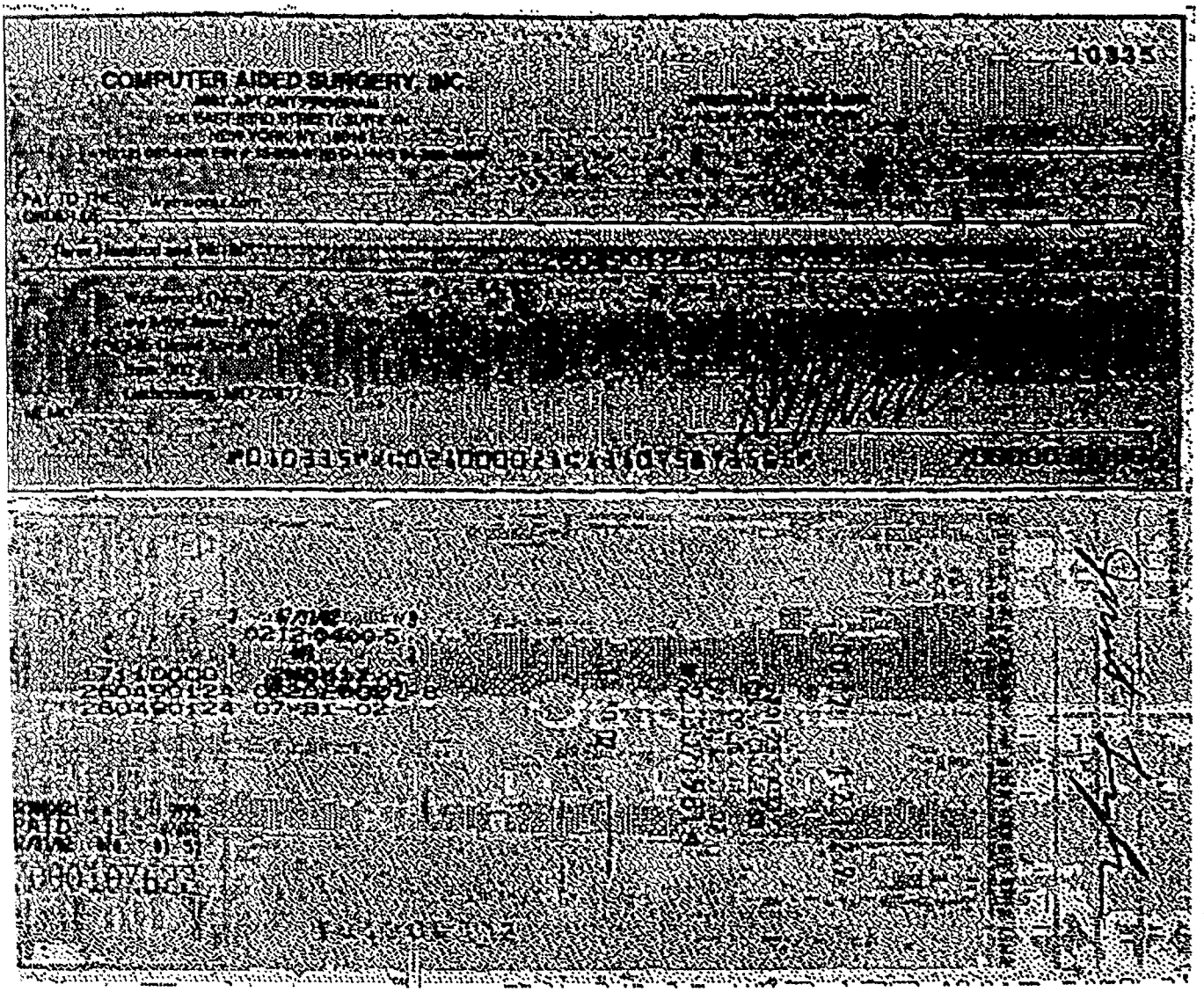


Frozen CPU. Com

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053498948 Posting date 31-JUL-02

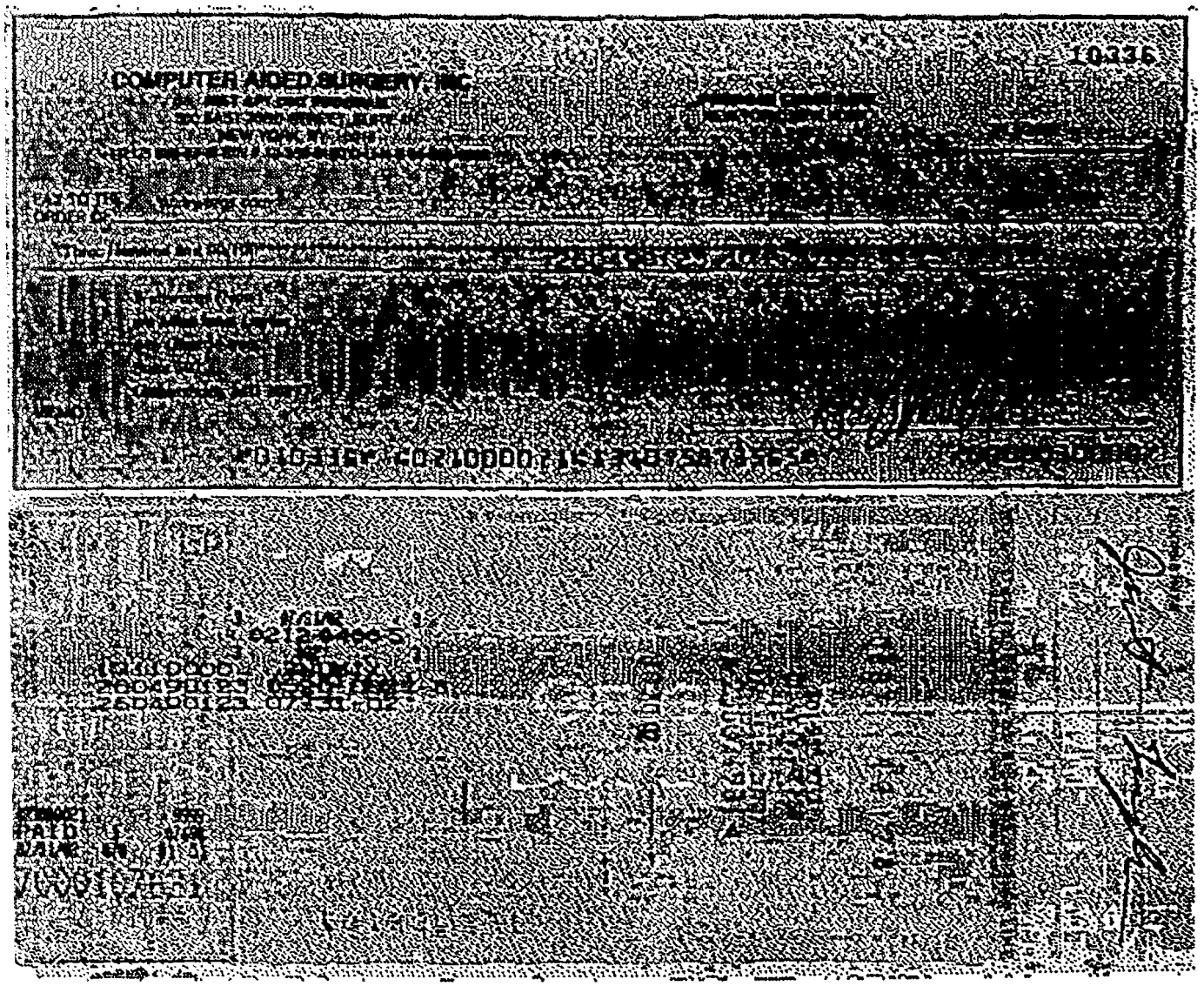


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070107622 Posting date 31-JUL-02

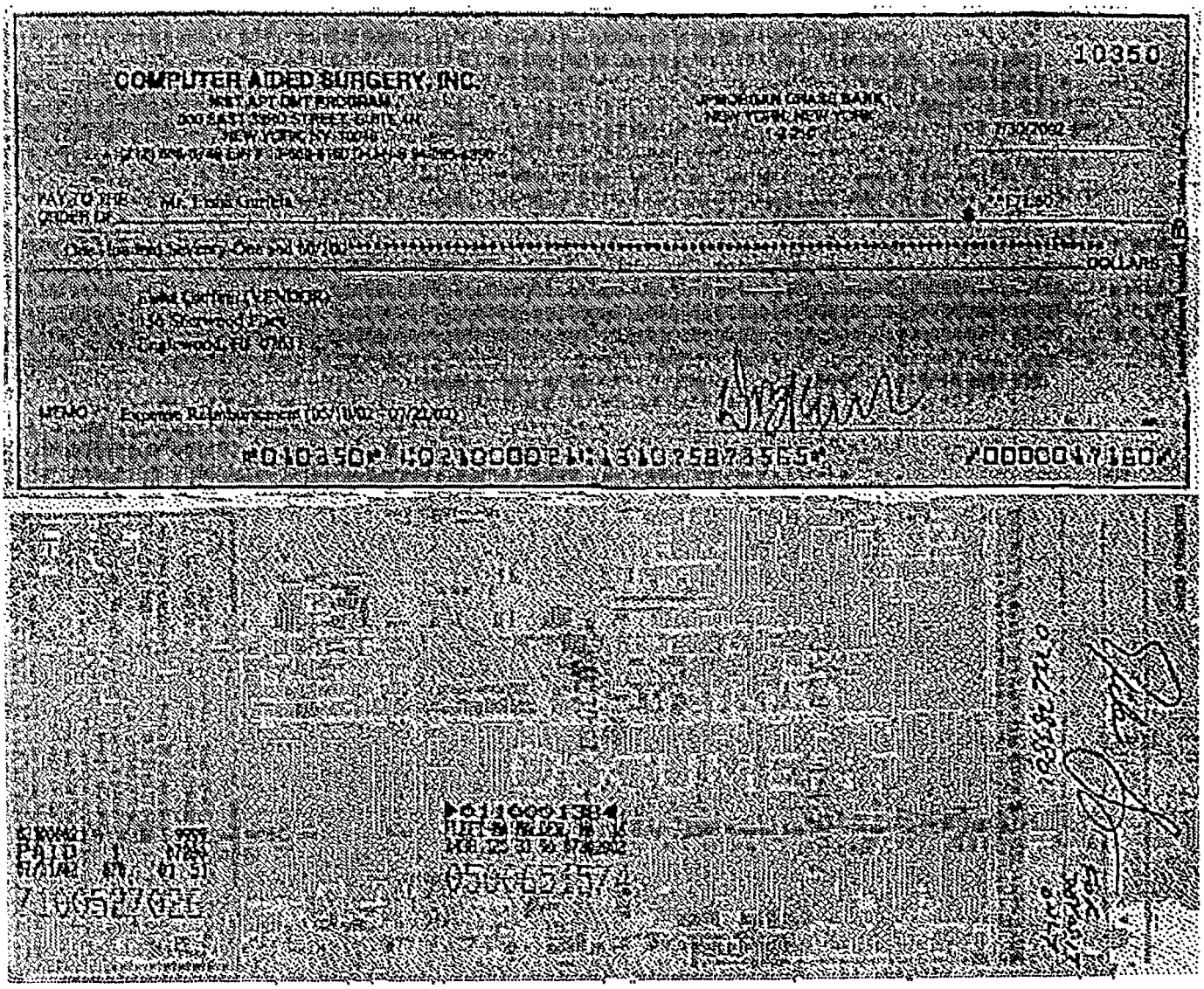


Webworks

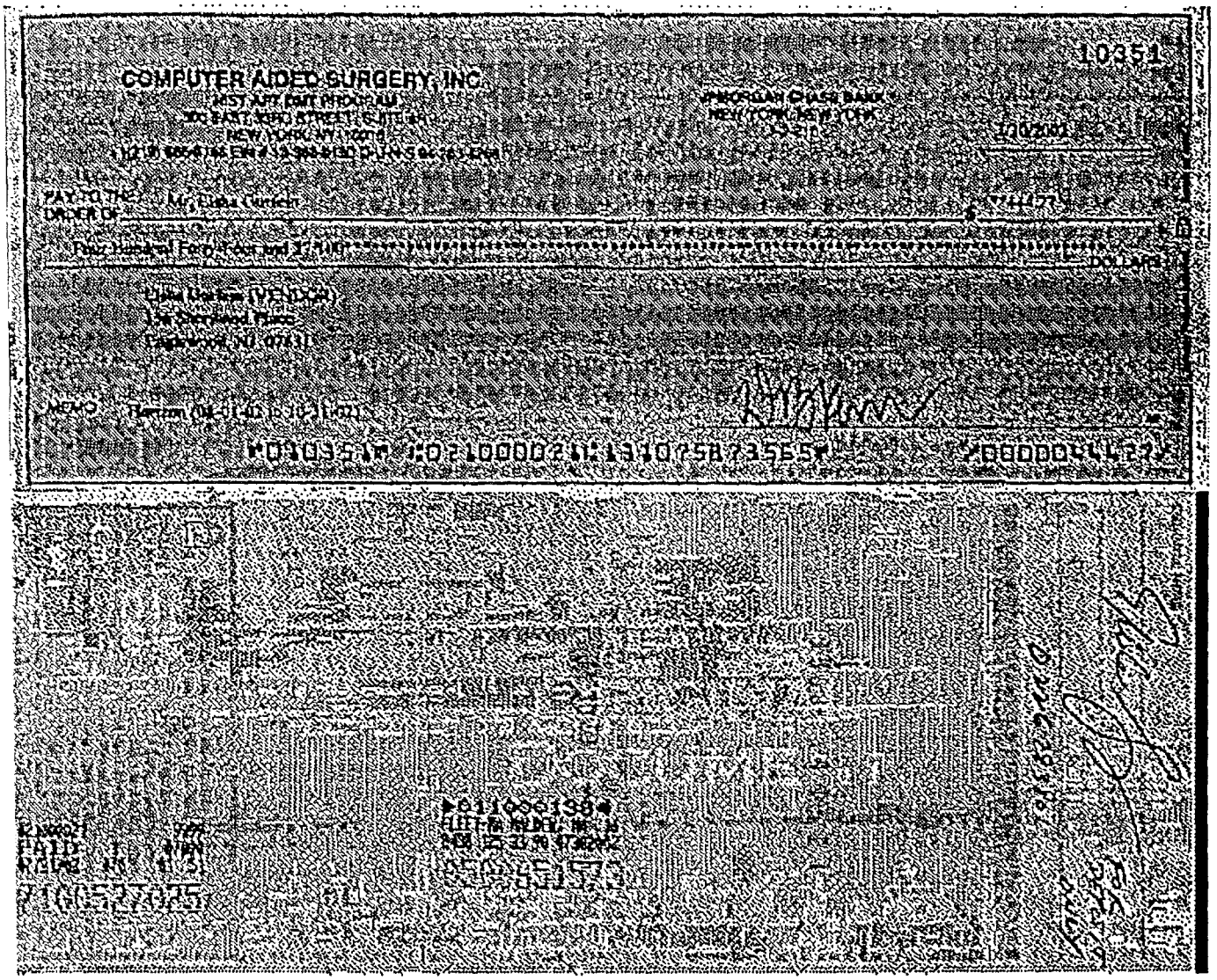
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070107621 Posting date 31-JUL-02



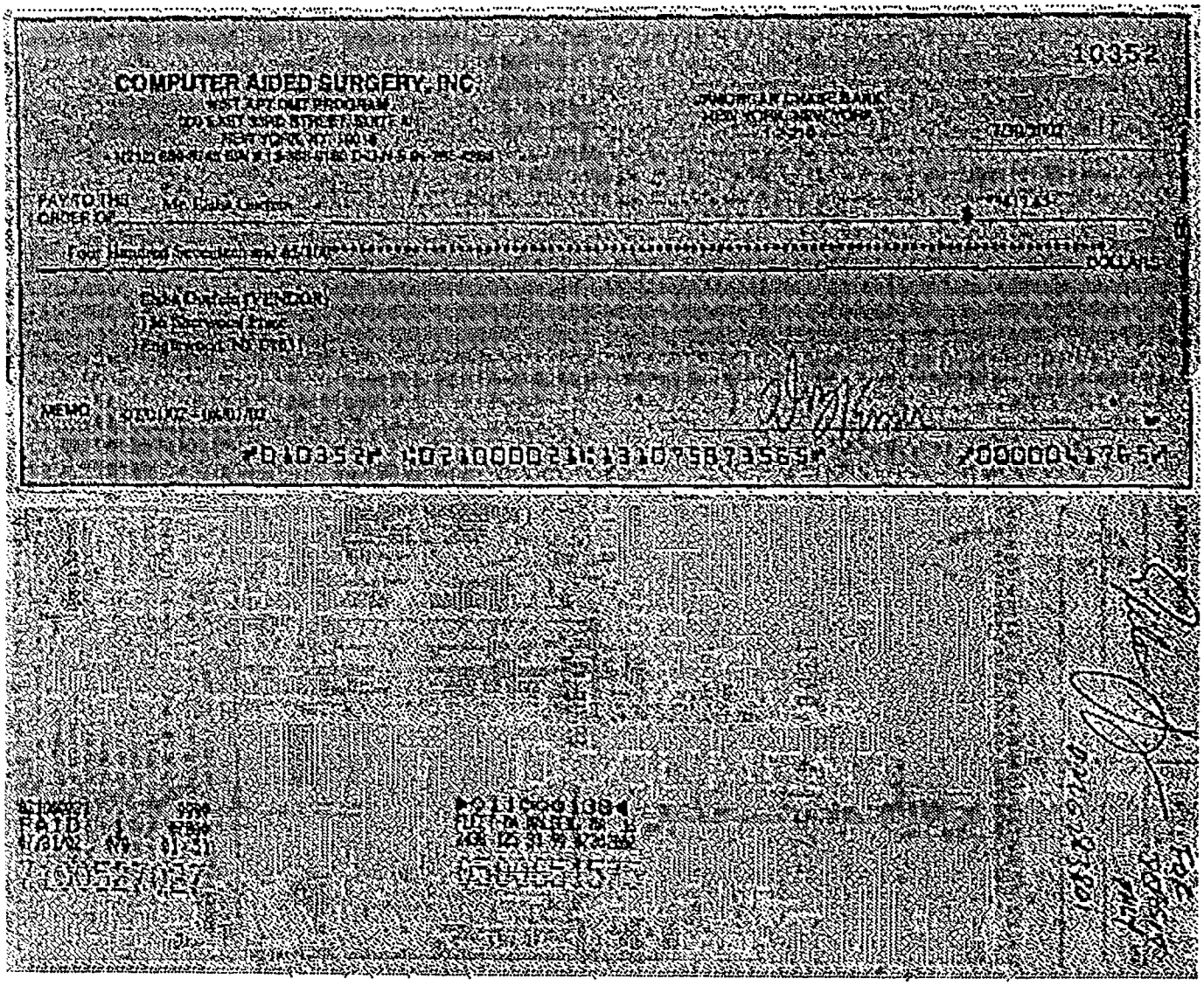
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071527026 Posting date 31-JUL-02



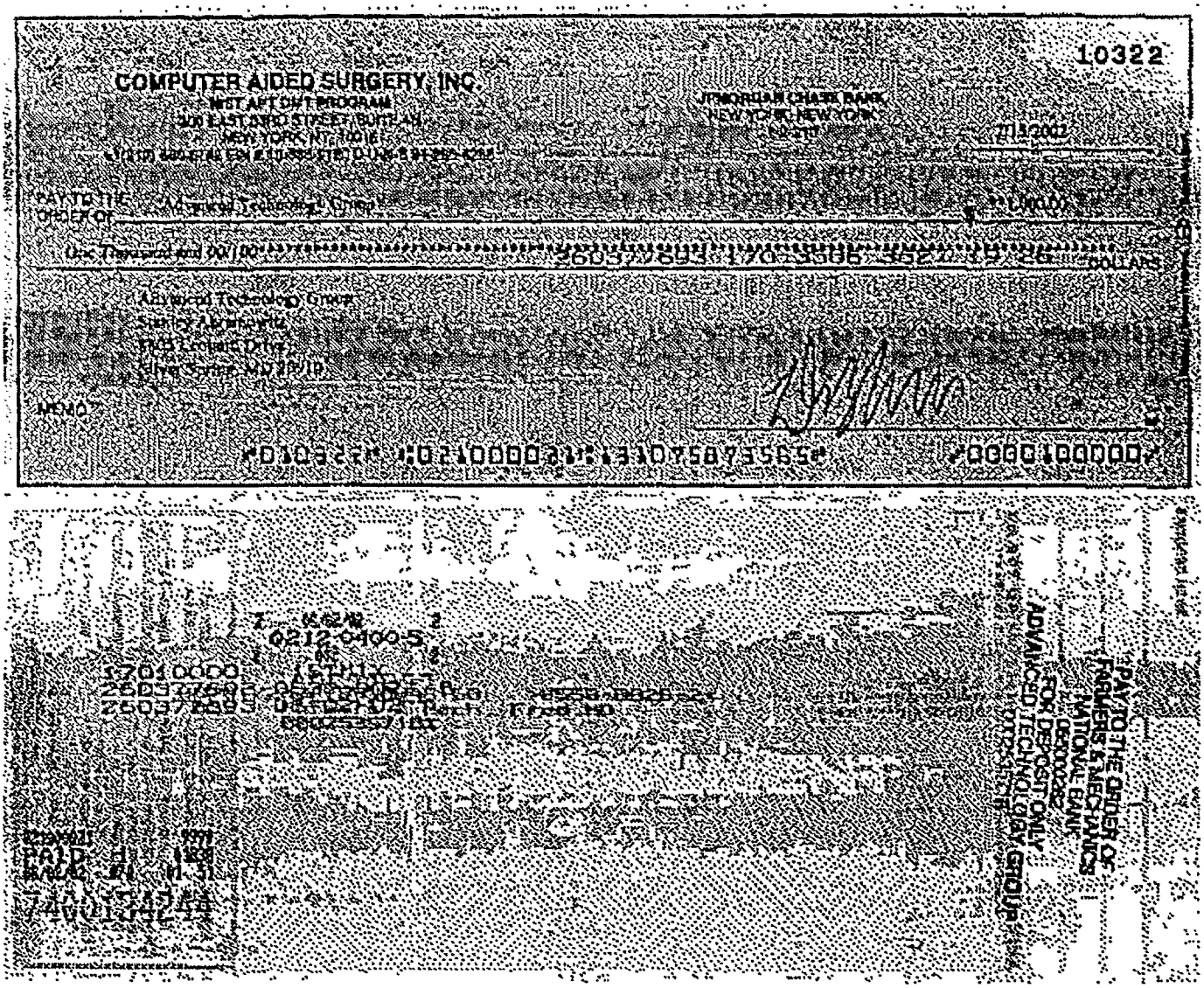
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071527025 Posting date 31-JUL-02



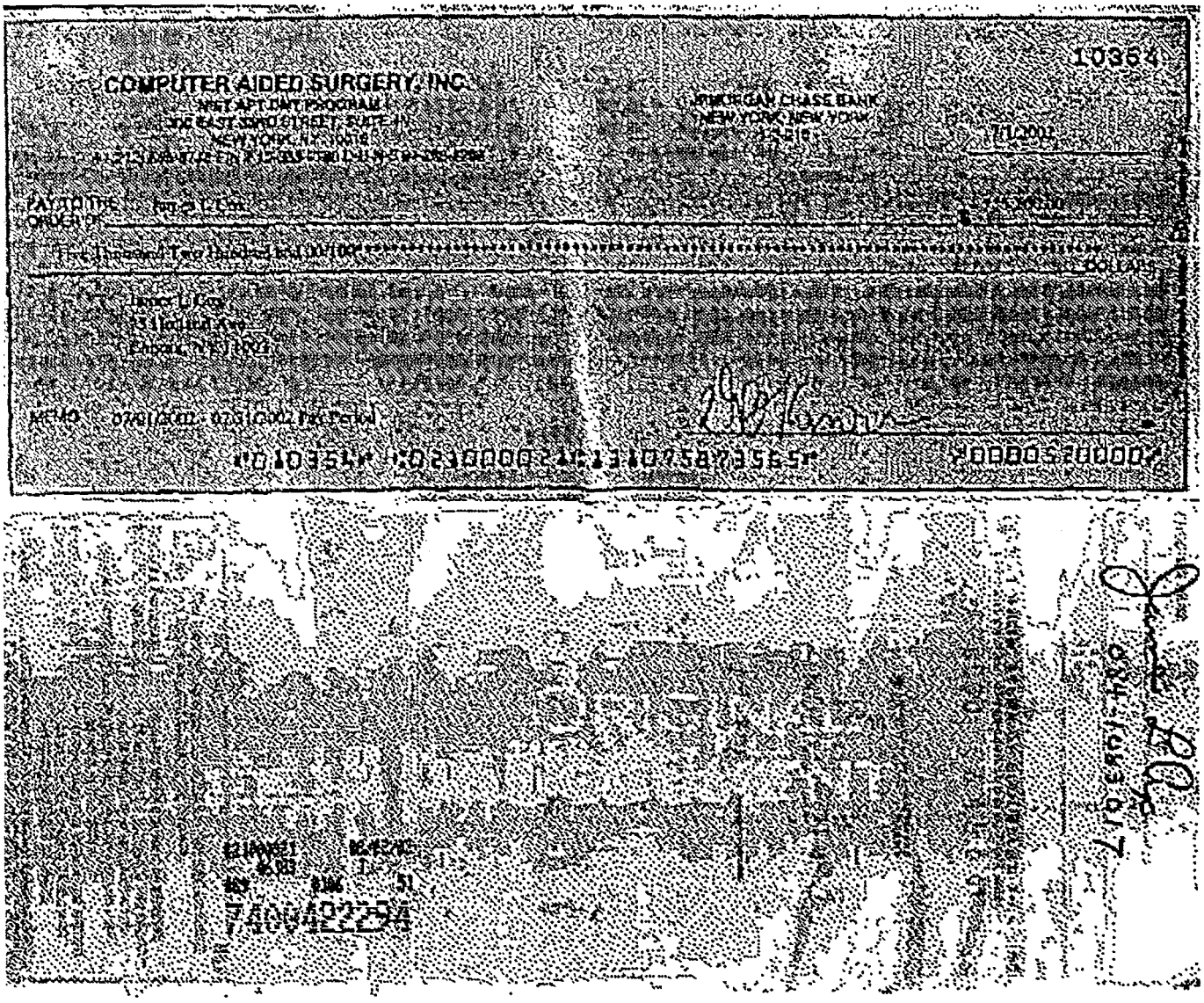
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071527027 Posting date 31-JUL-02



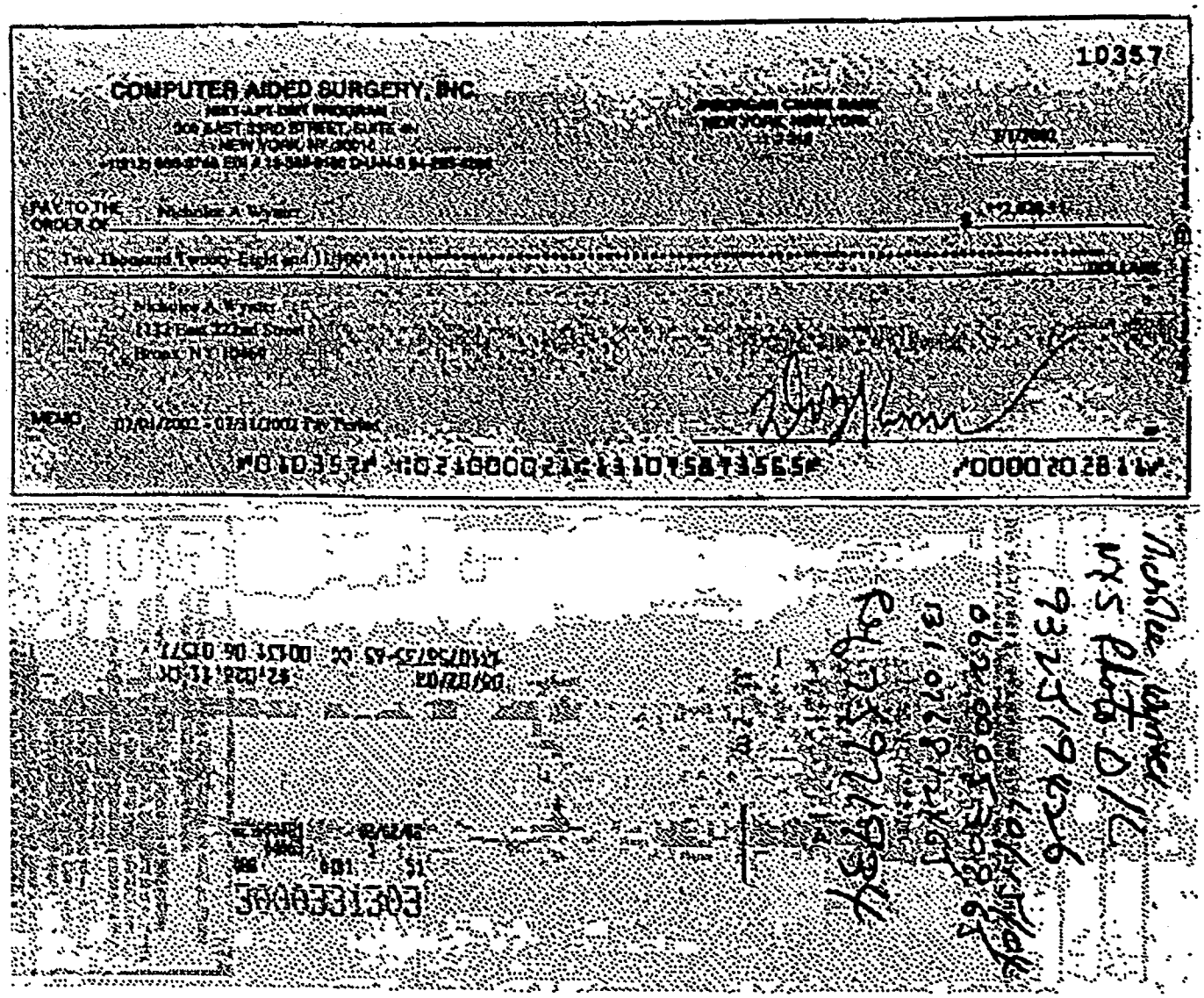
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074134244 Posting date 02-AUG-02



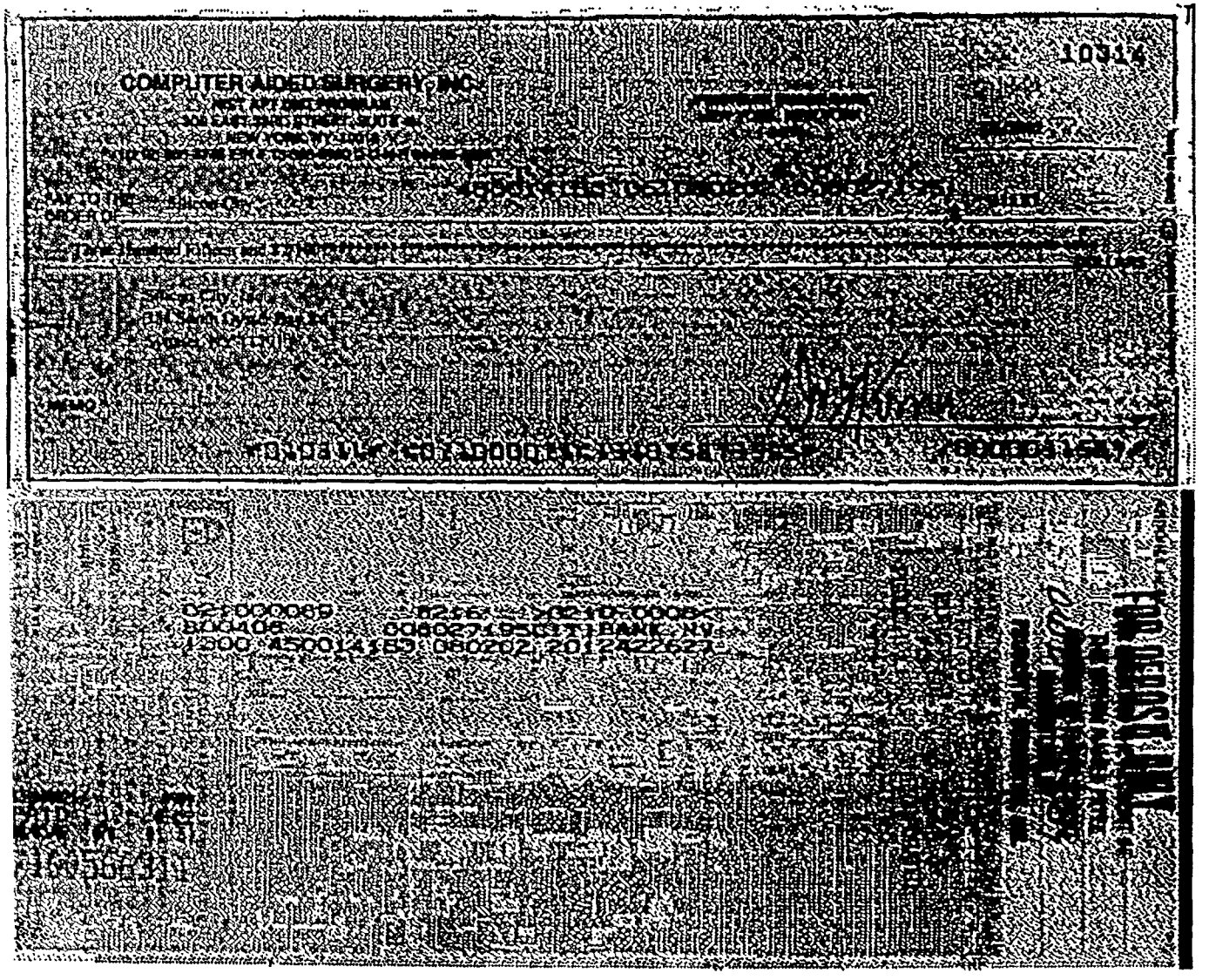
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074422294 Posting date 02-AUG-02



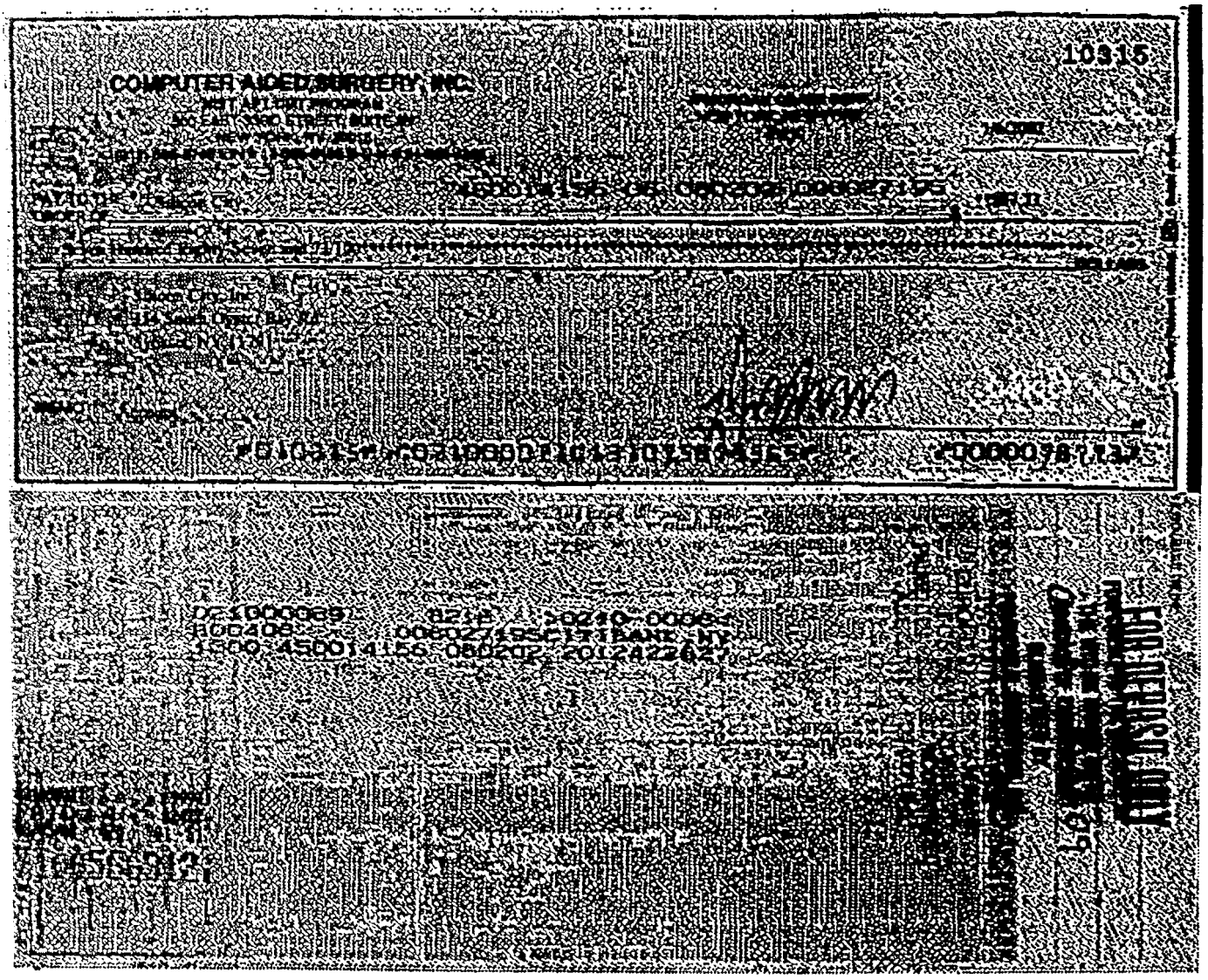
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030331303 Posting date 02-AUG-02



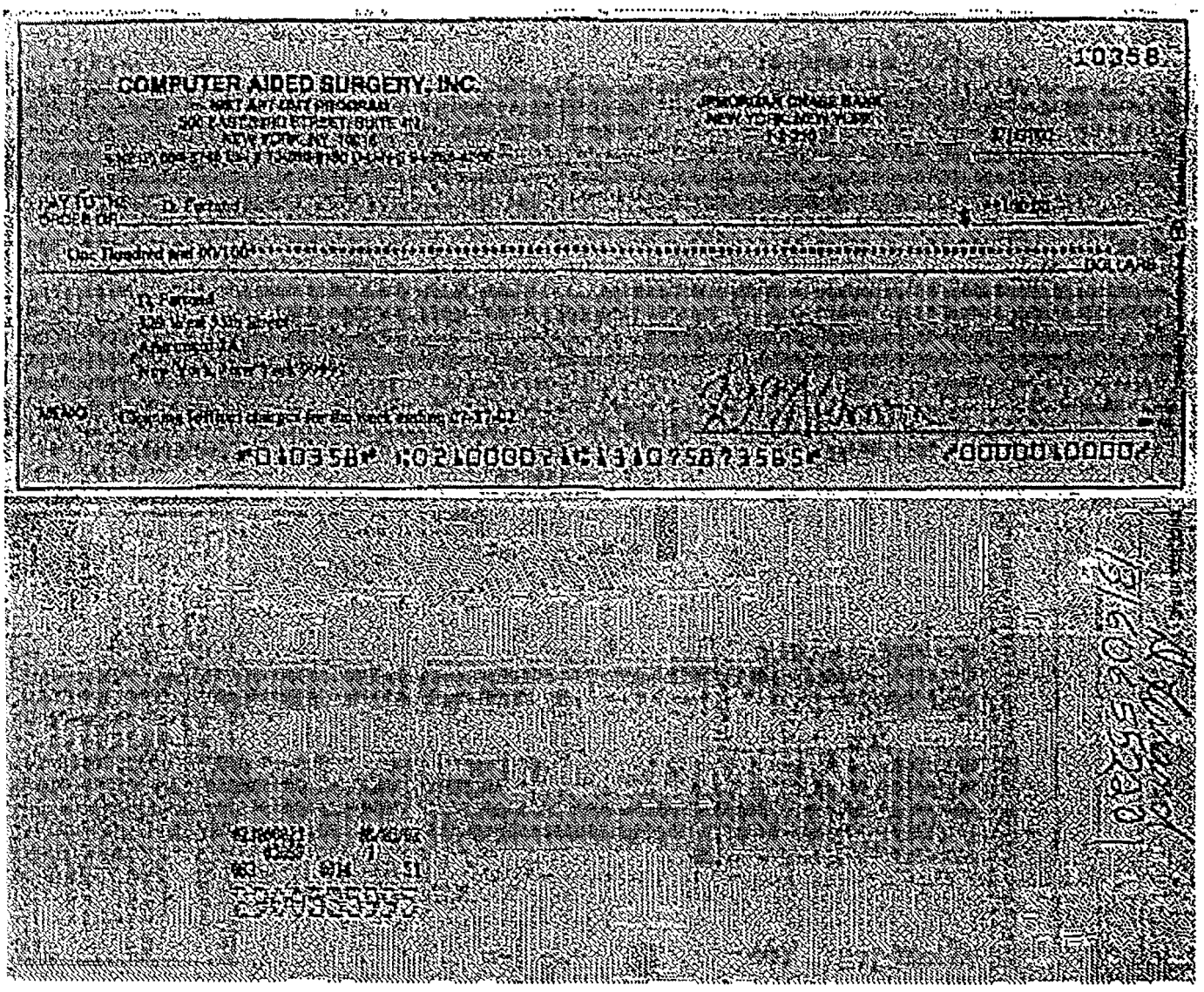
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071566311 Posting date 05-AUG-02



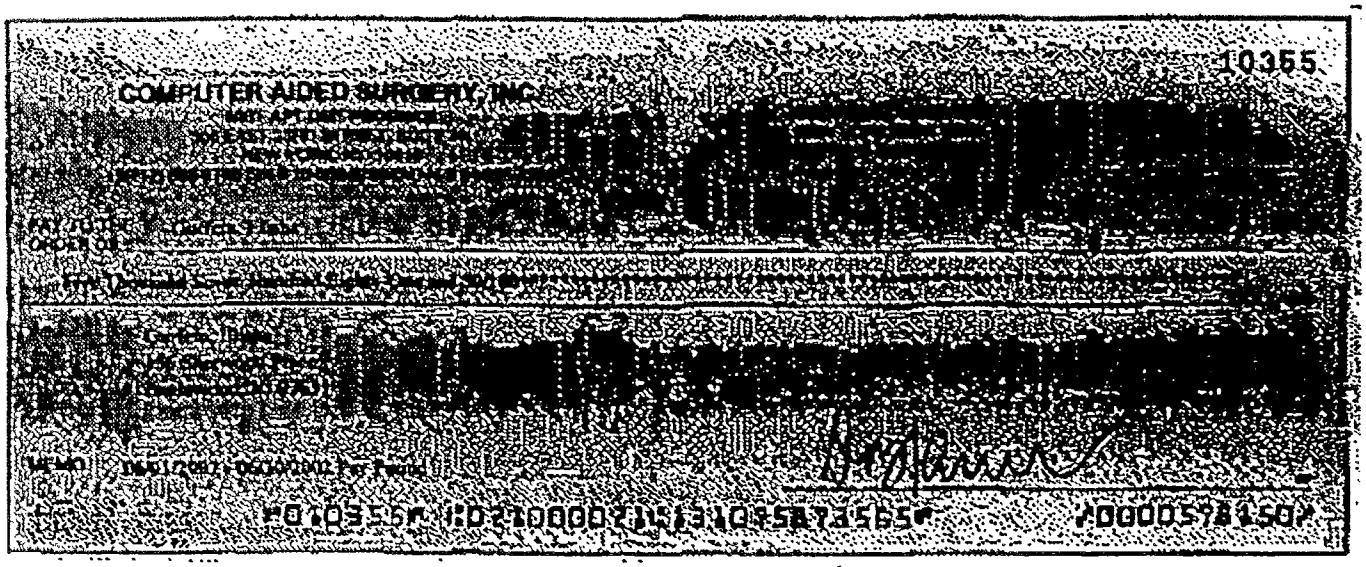
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071566312 Posting date 05-AUG-02

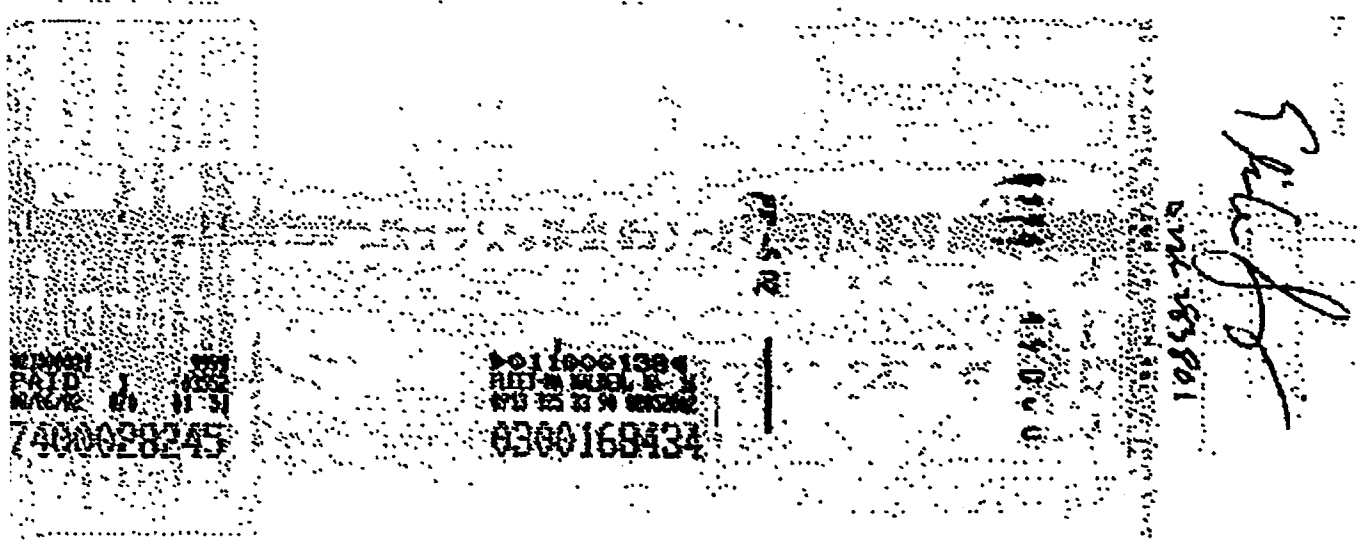


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029535995 Posting date 05-AUG-02

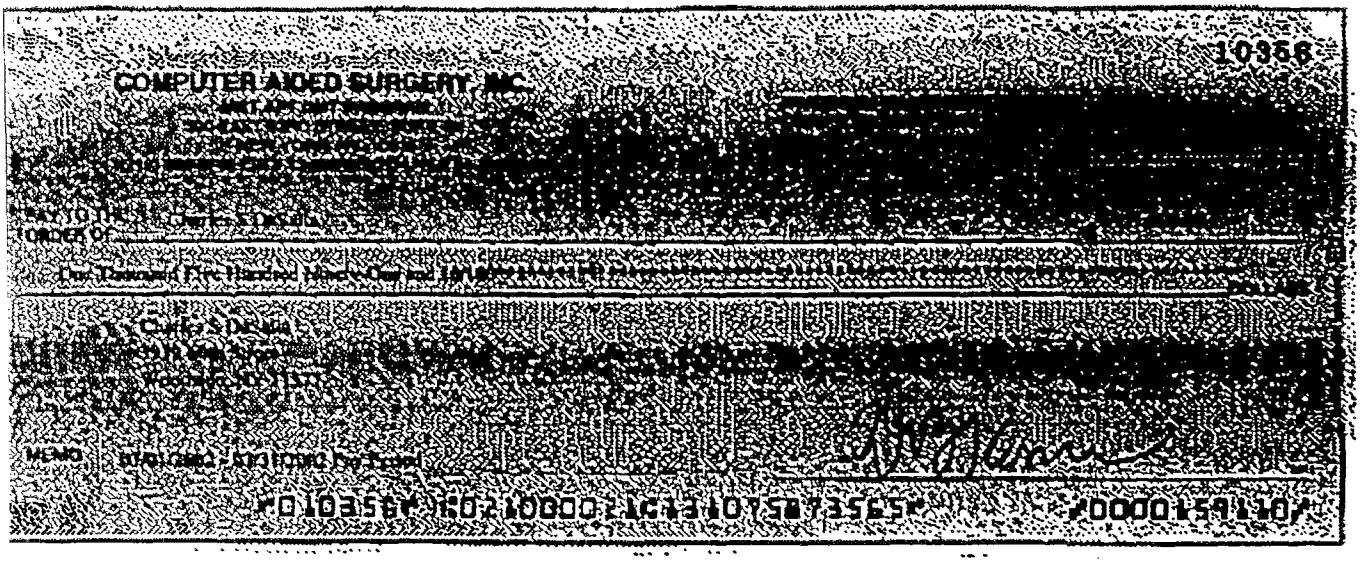


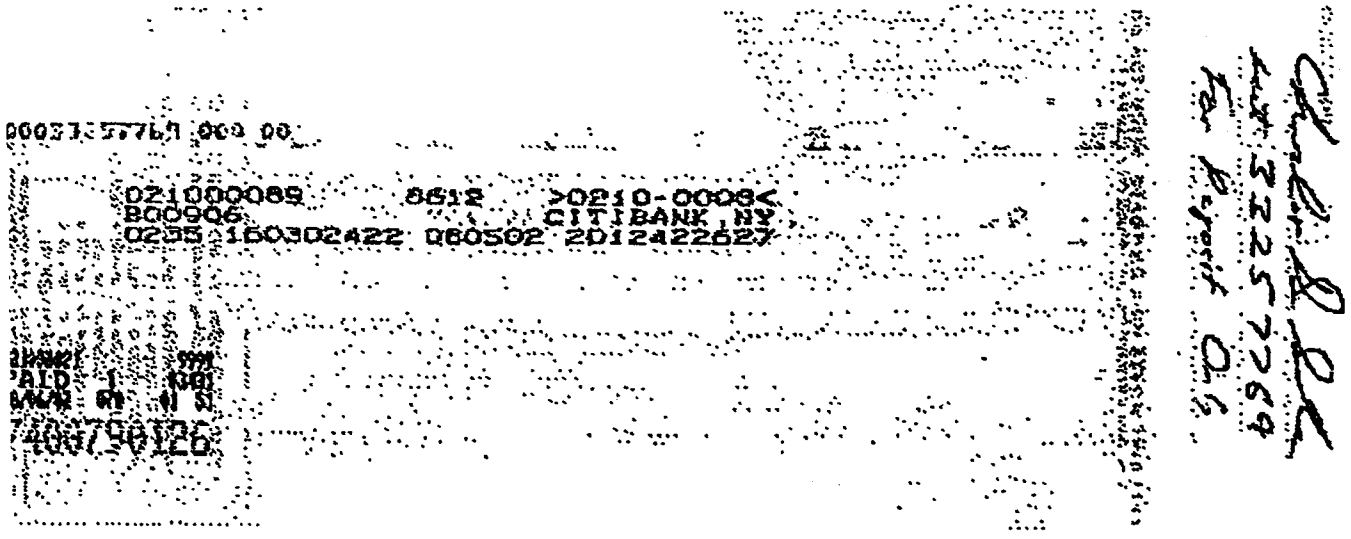
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074028245 Posting date 06-AUG-02



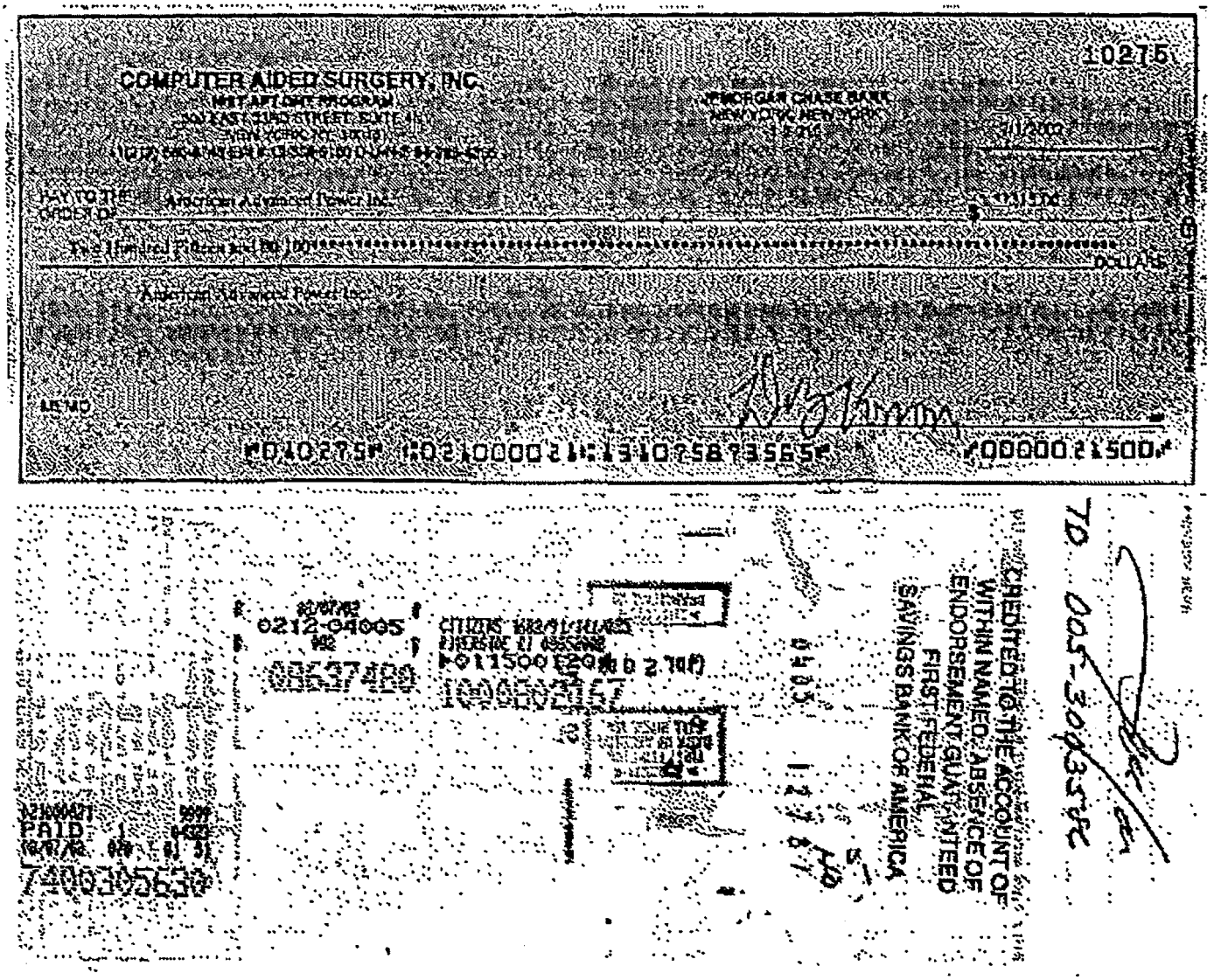


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074790126 Posting date 06-AUG-02

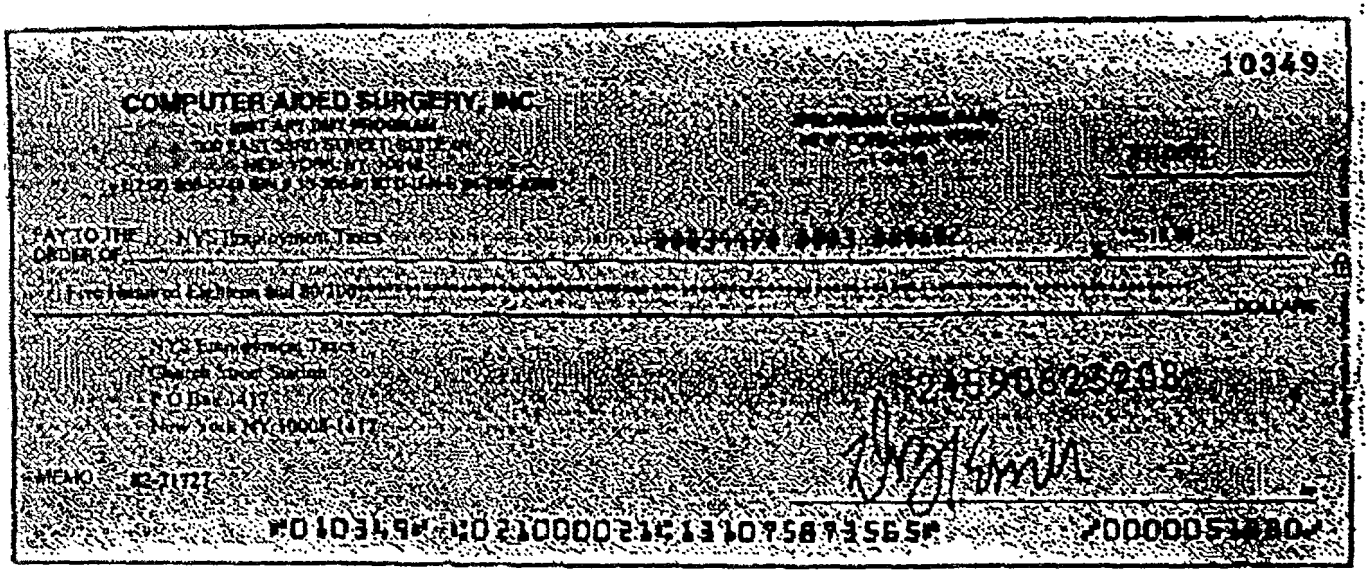


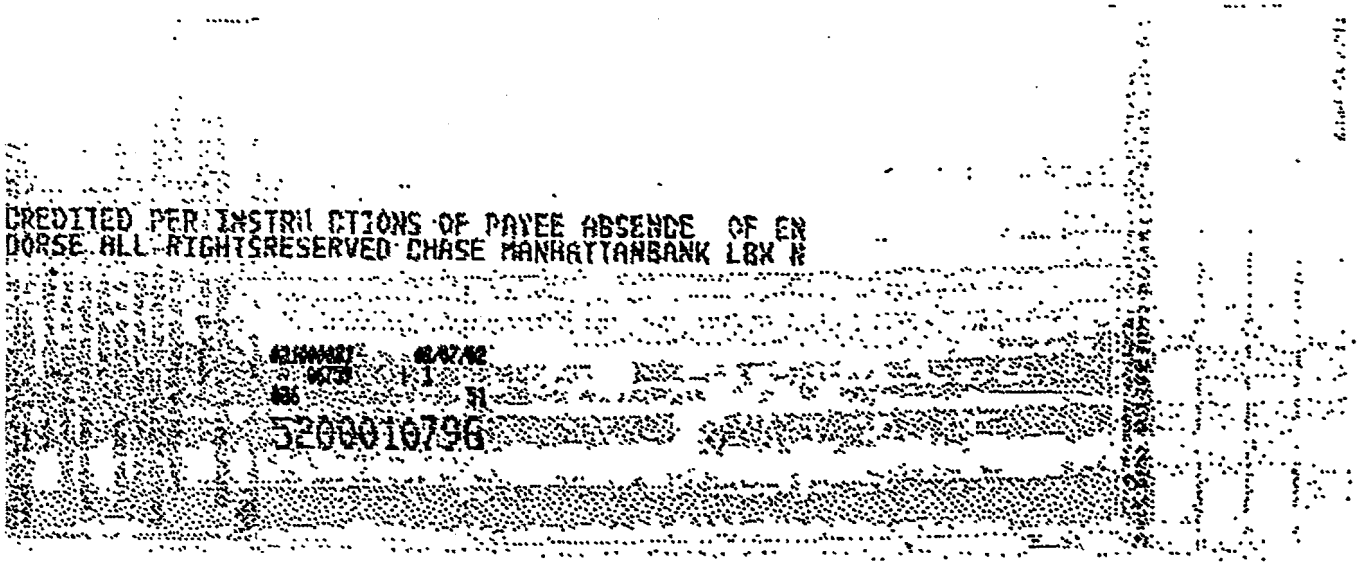


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074305630 Posting date 07-AUG-02

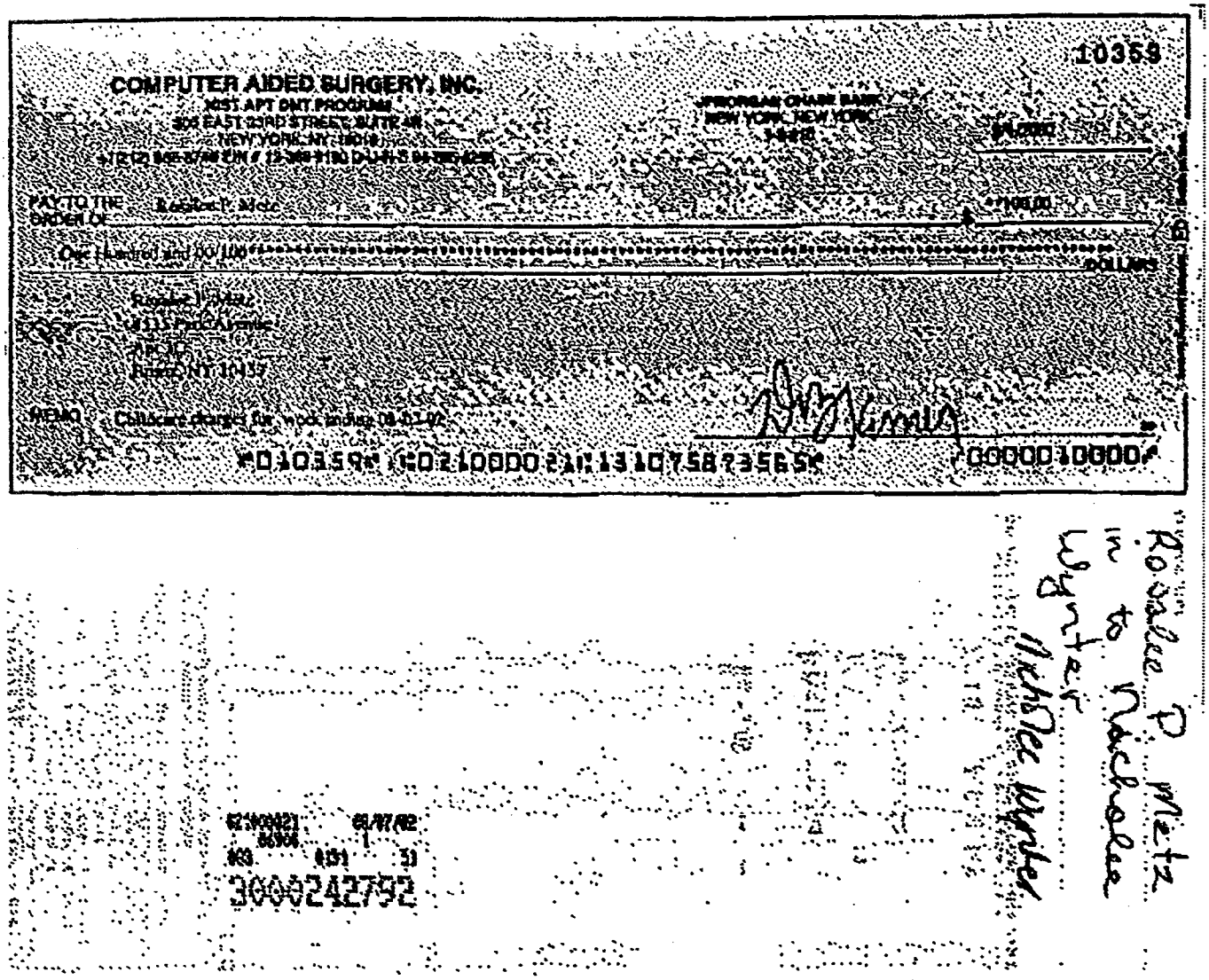


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052010796 Posting date 07-AUG-02



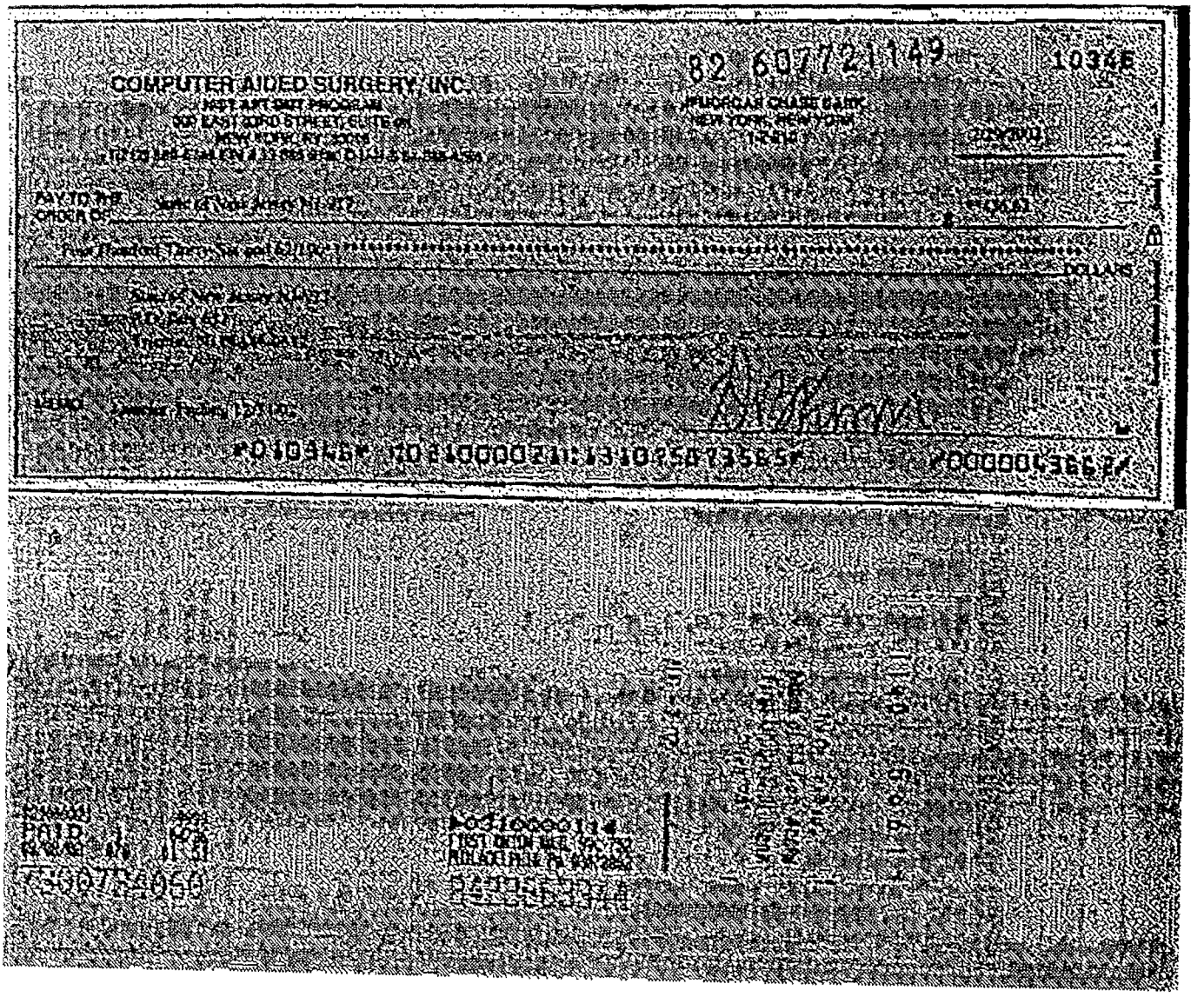


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030242792 Posting date 07-AUG-02

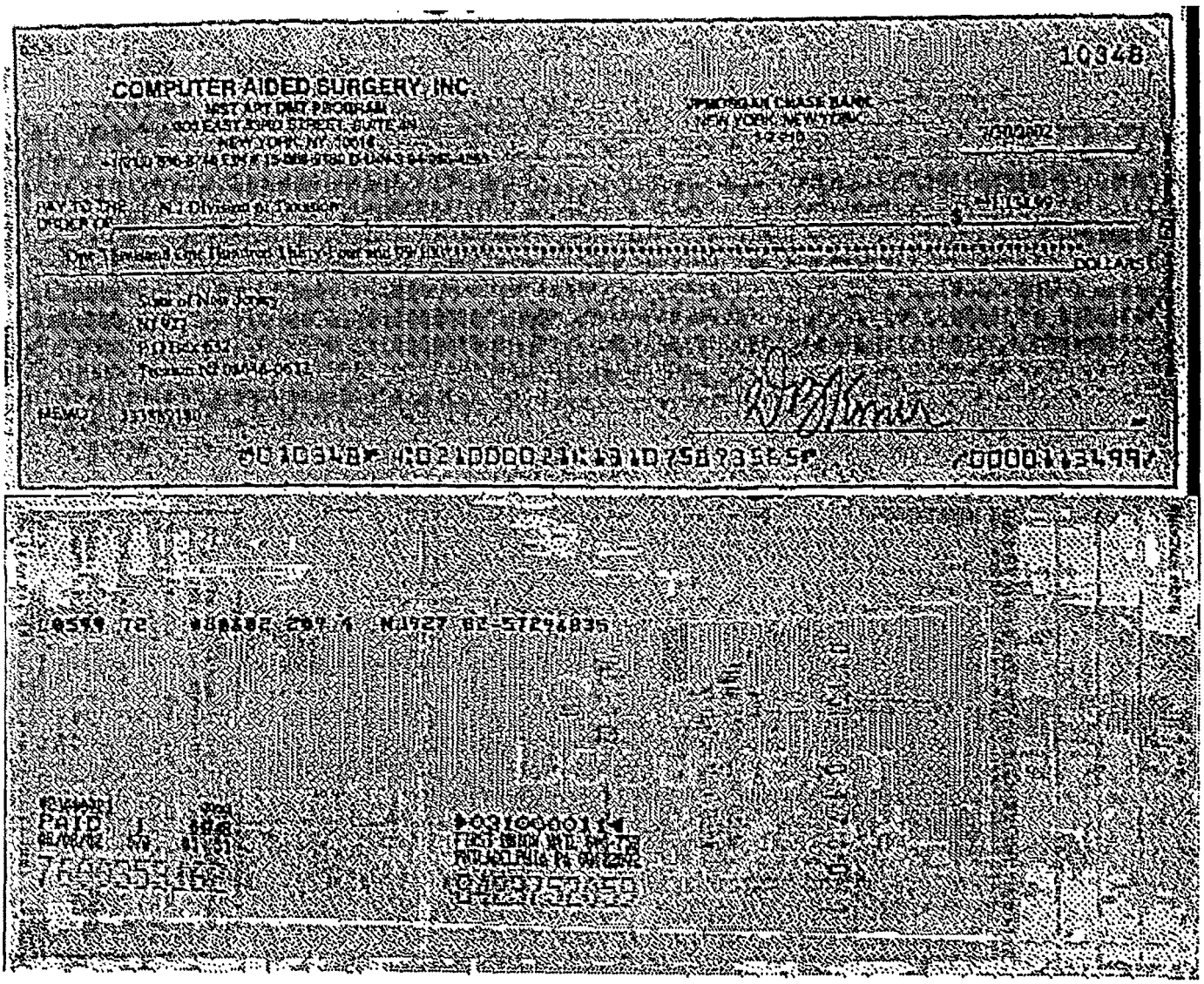


Rosalee P. Metz
in to Nichole
Wynter
Nichole Wynter

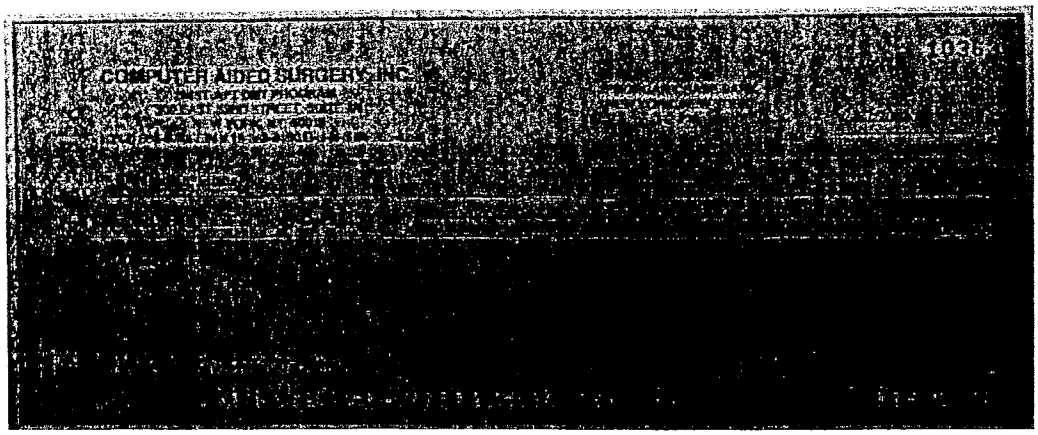
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073734060 Posting date 08-AUG-02

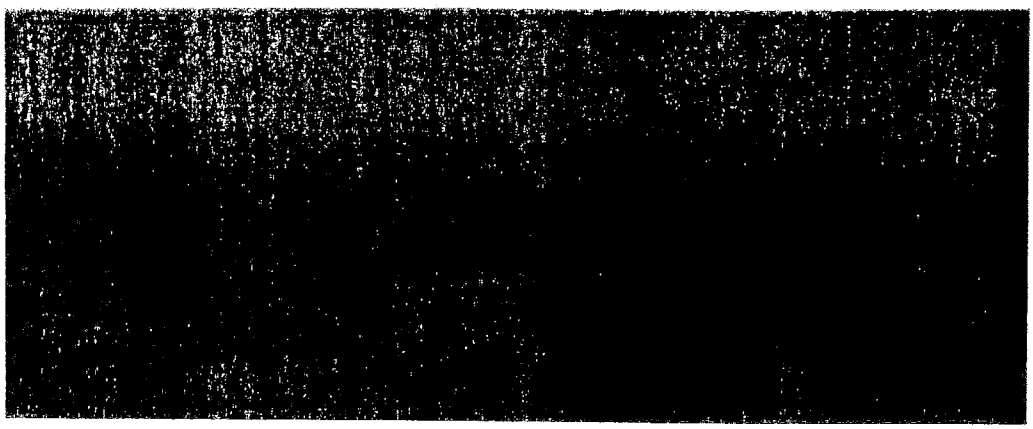


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076353162 Posting date 08-AUG-02

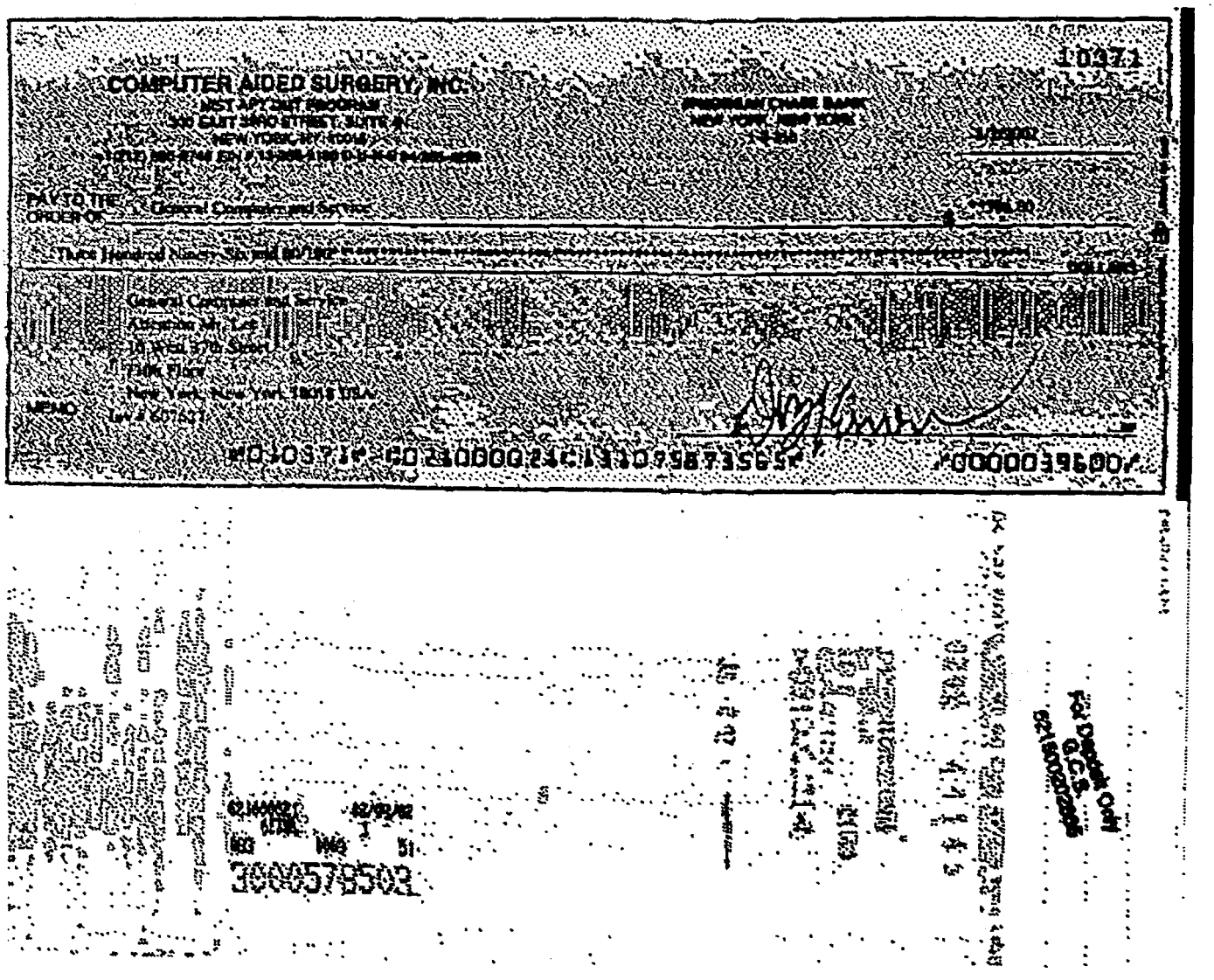


8/8 2002

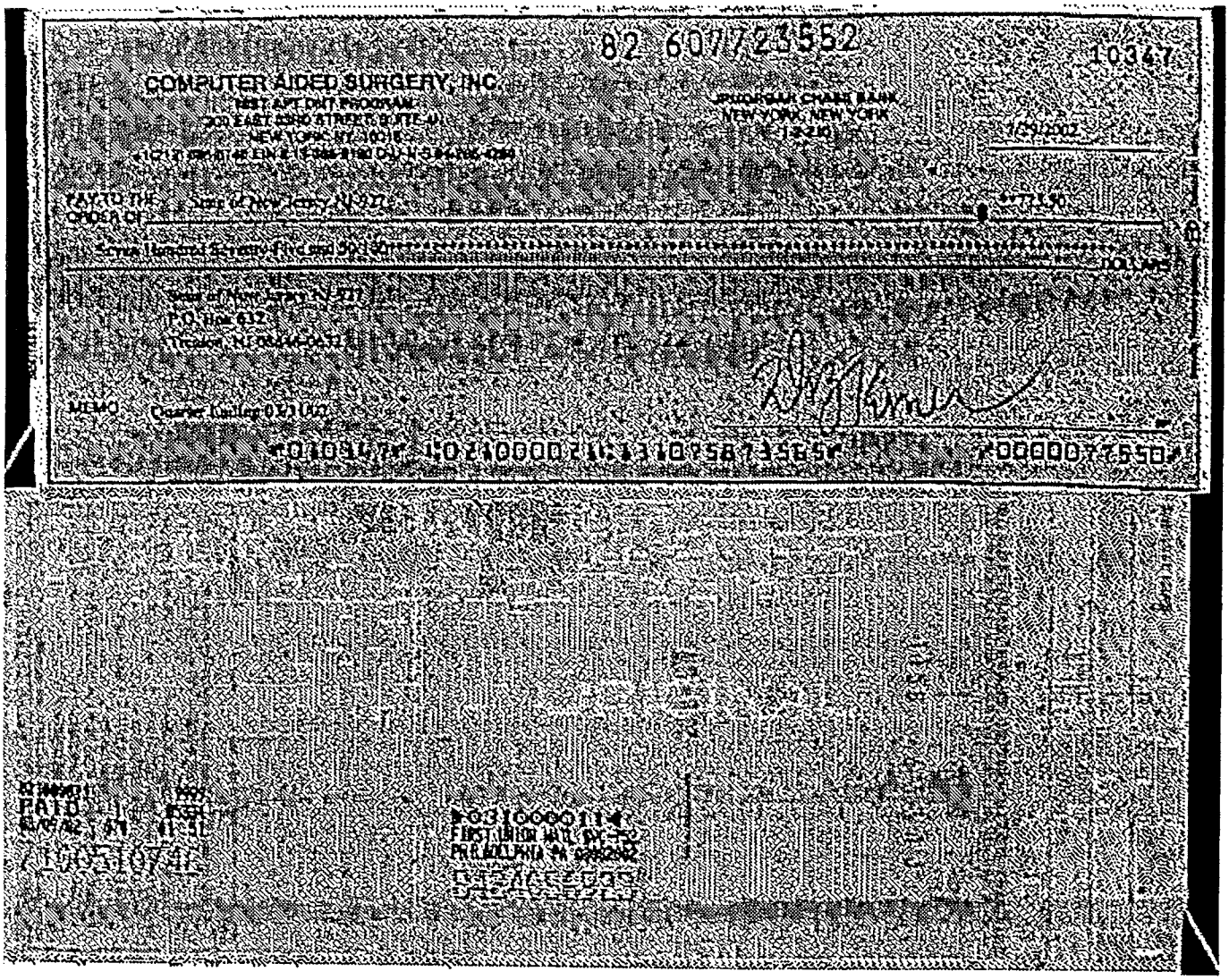




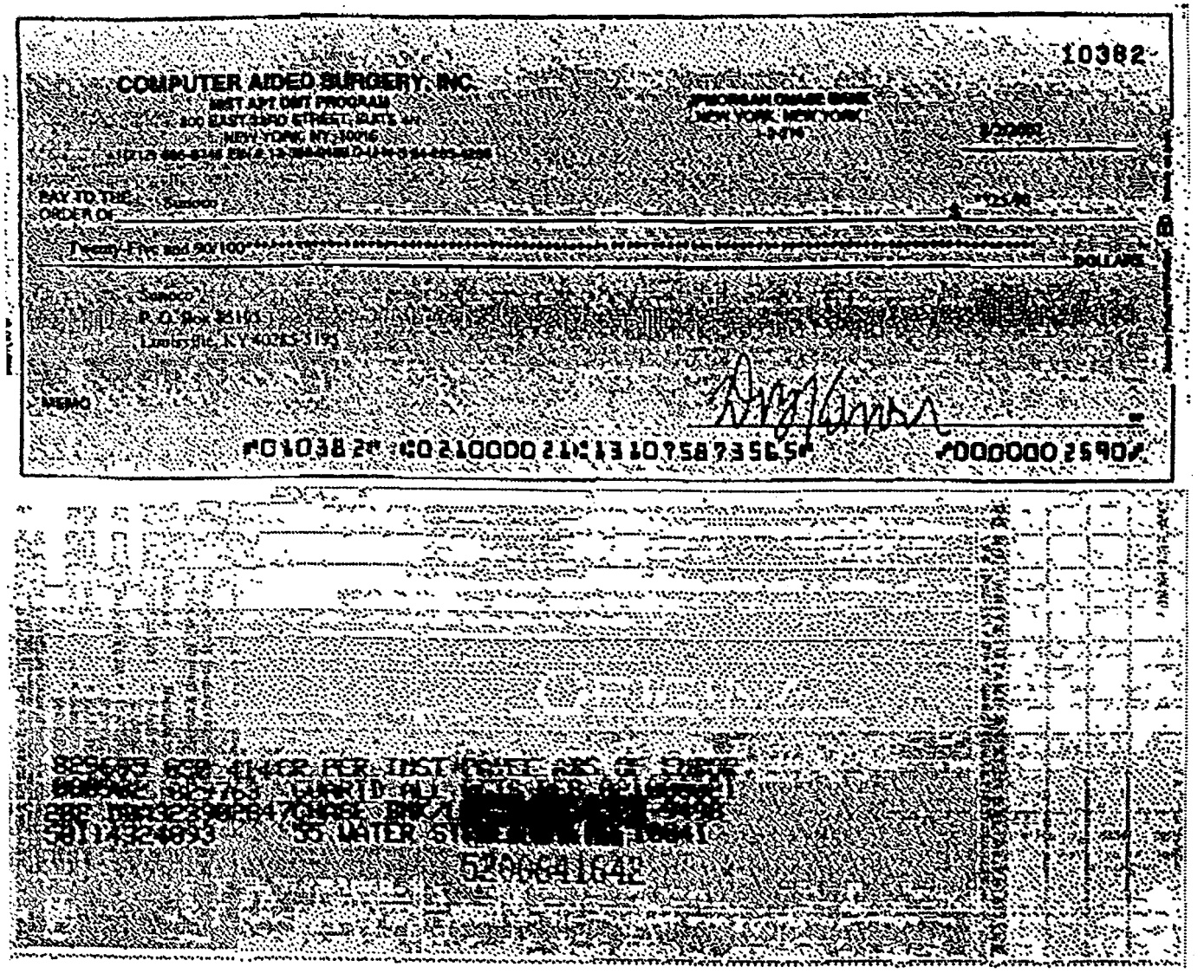
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030578503 Posting date 08-AUG-02



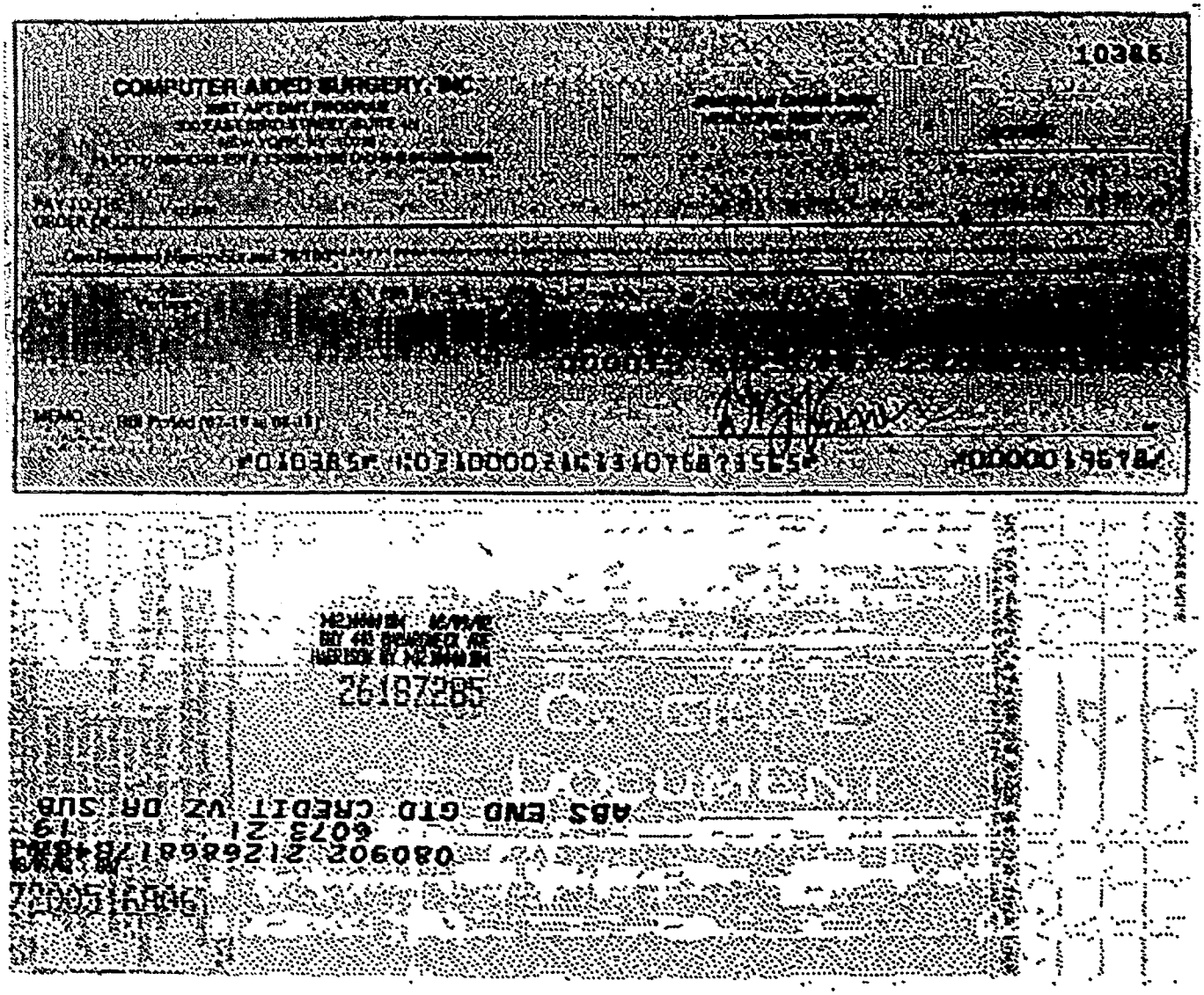
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071510746 Posting date 09-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052641642 Posting date 09-AUG-02

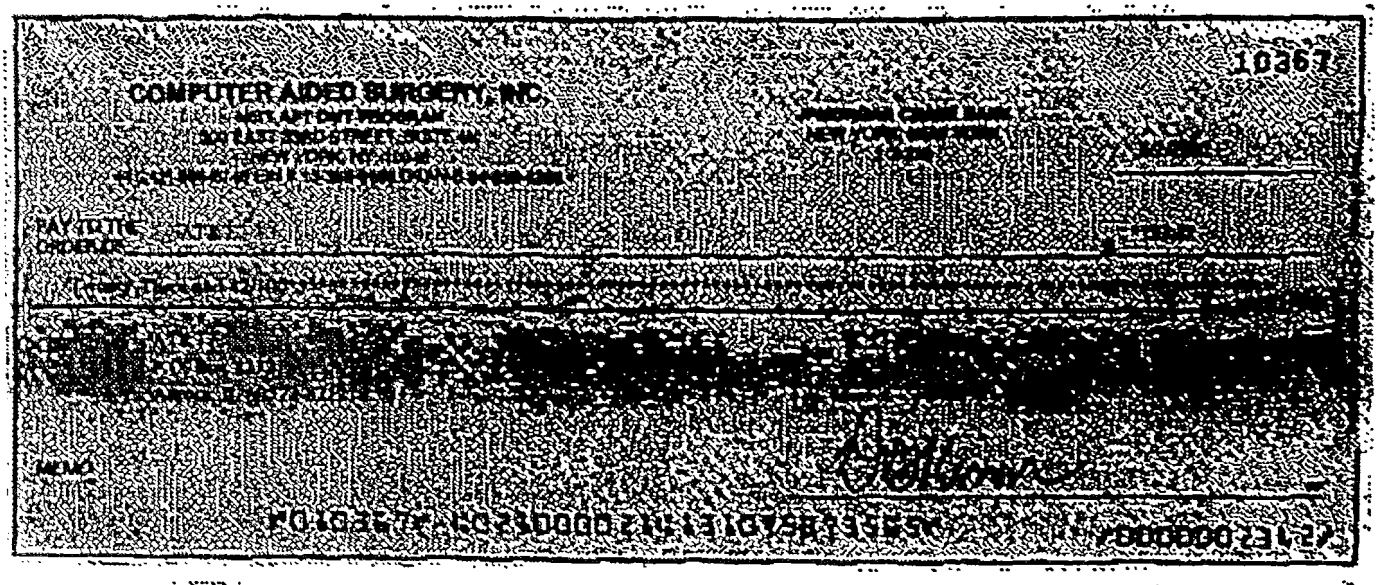


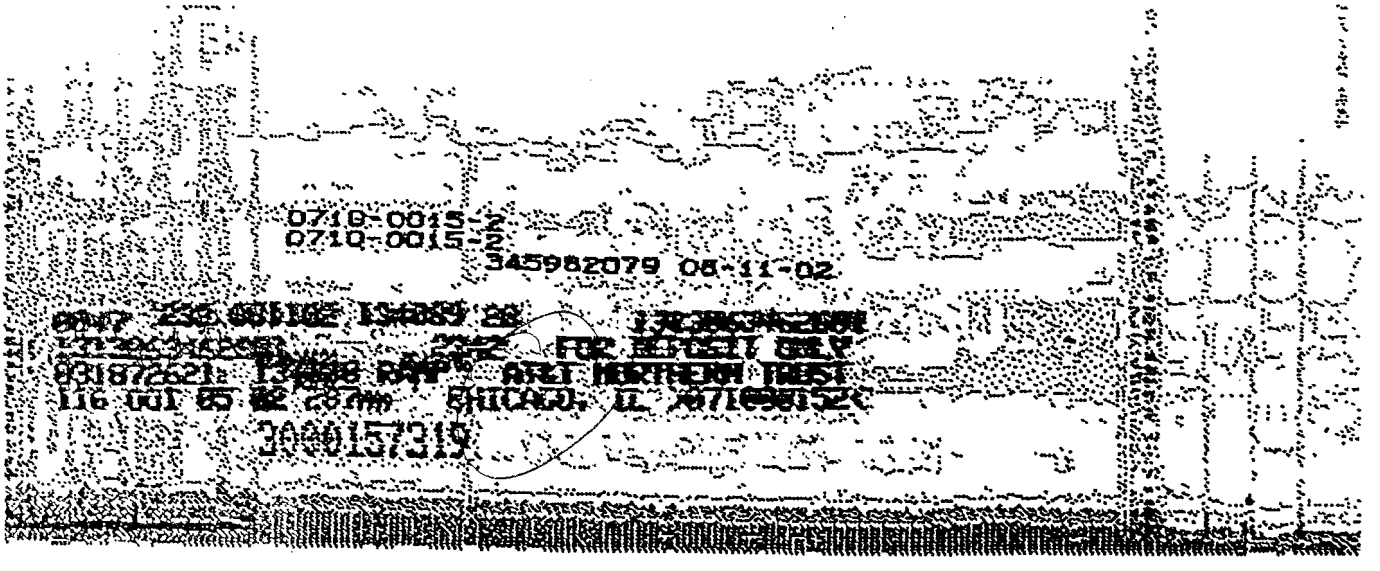
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012752206 Posting date 09-AUG-02



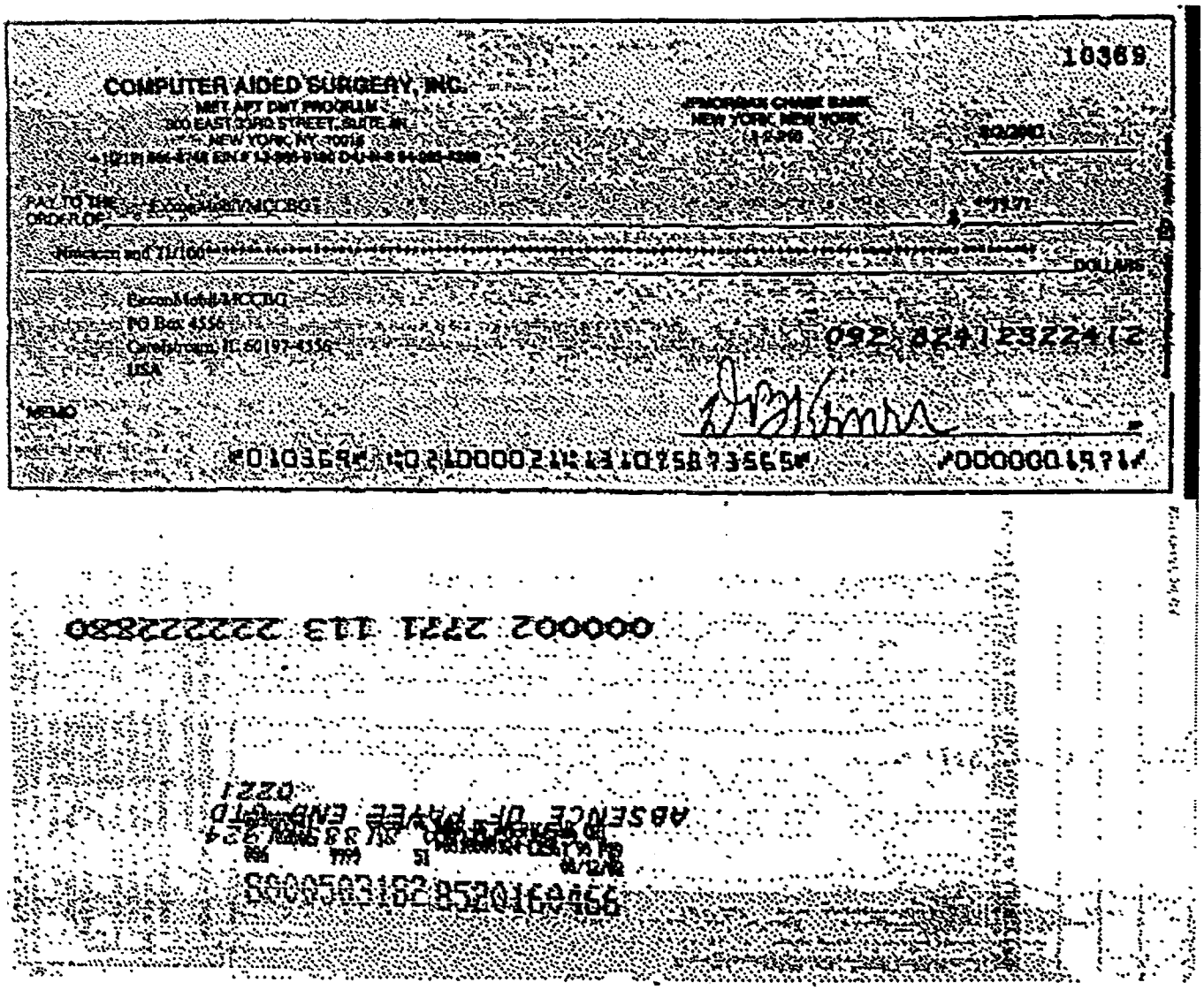
Verizon

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030157319 Posting date 12-AUG-02

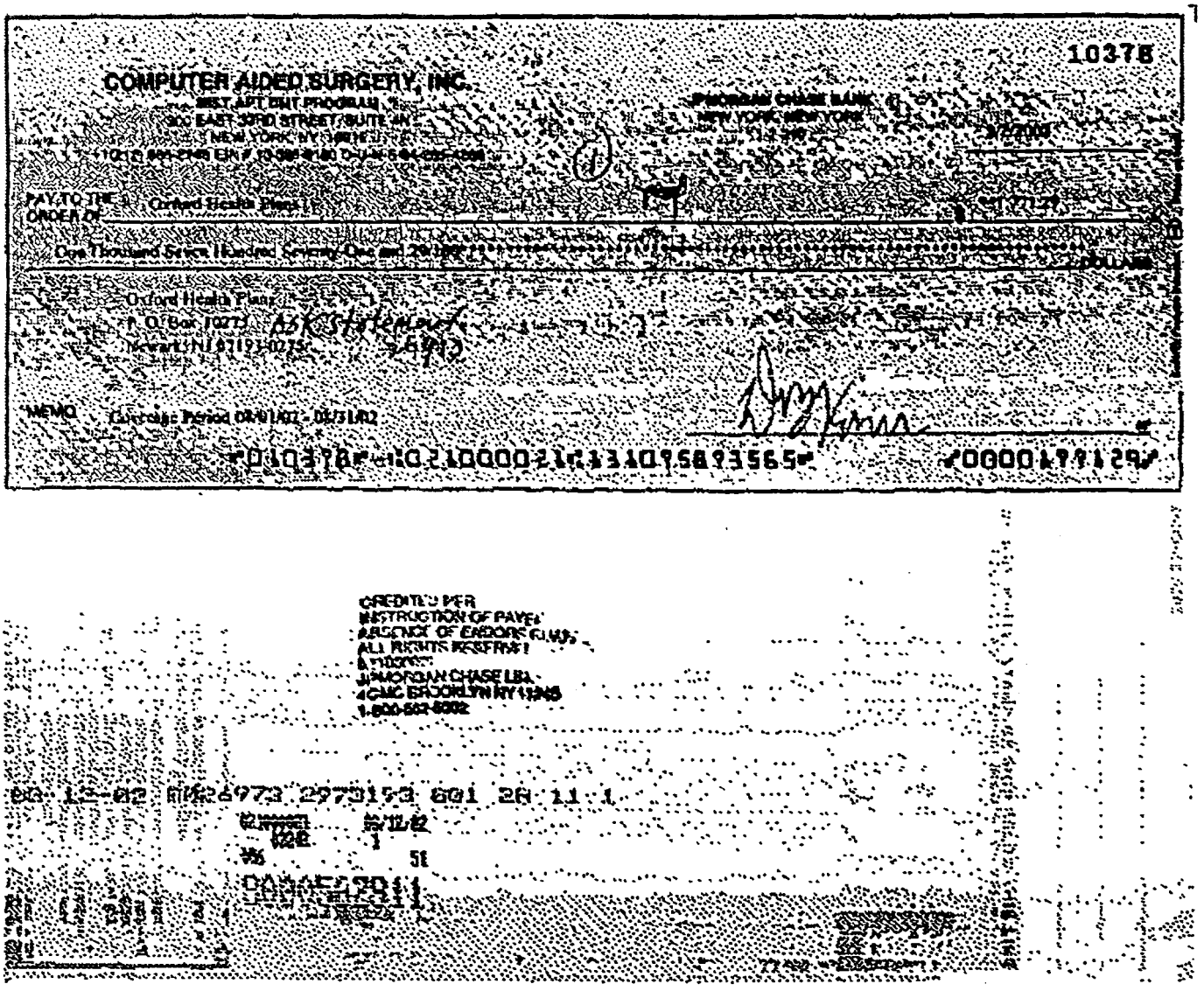




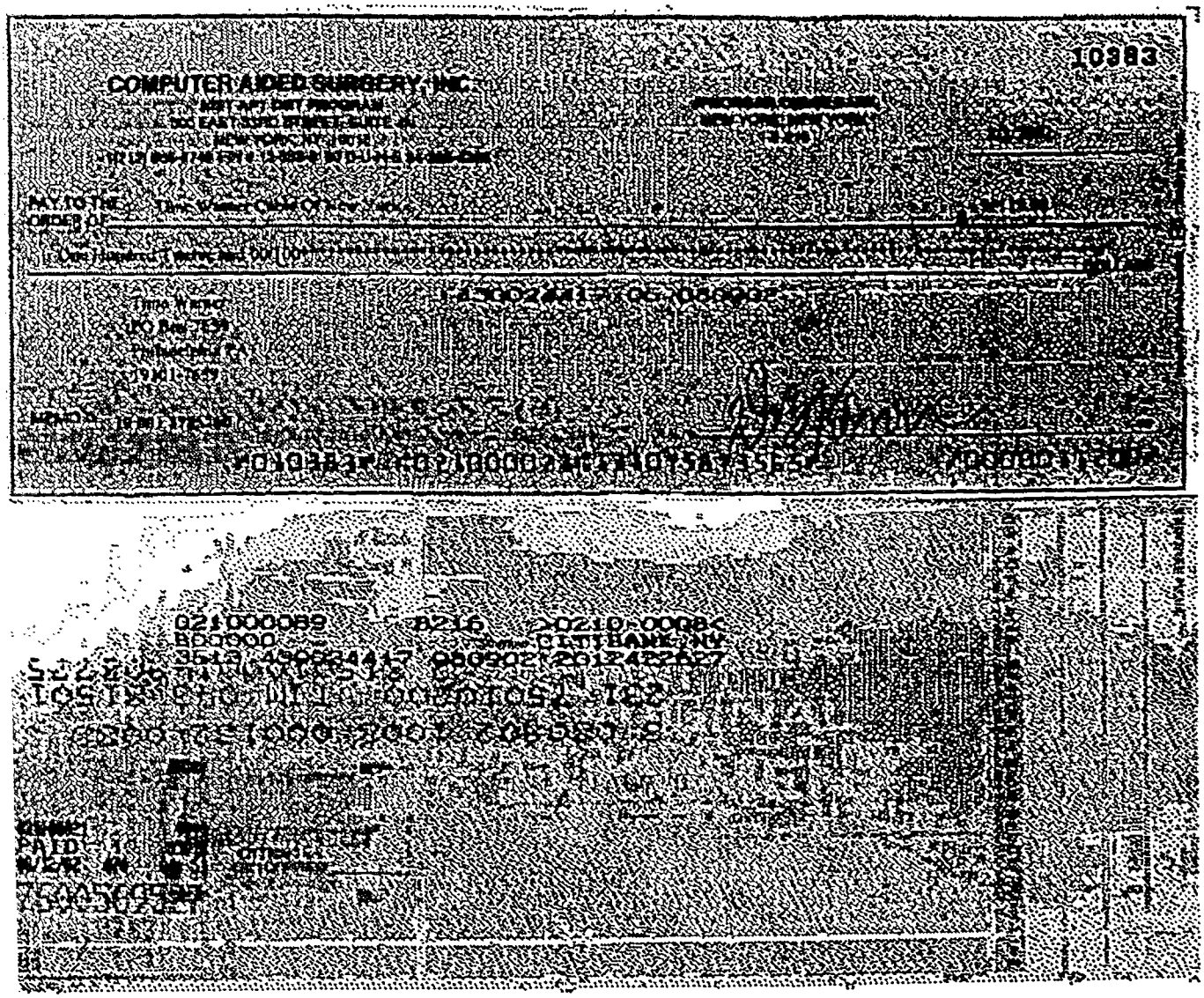
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080503182 Posting date 12-AUG-02



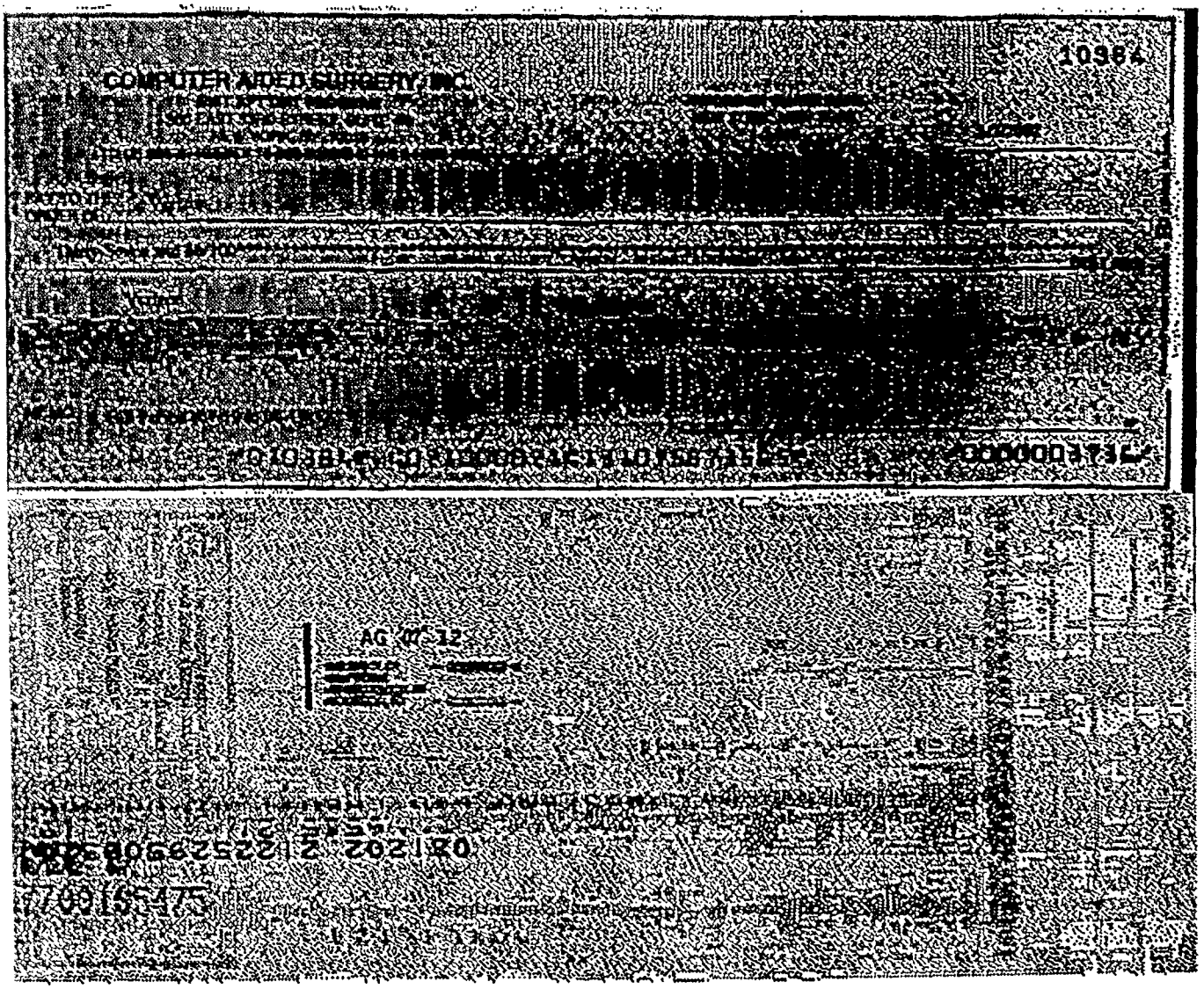
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080562811 Posting date 12-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076569527 Posting date 12-AUG-02

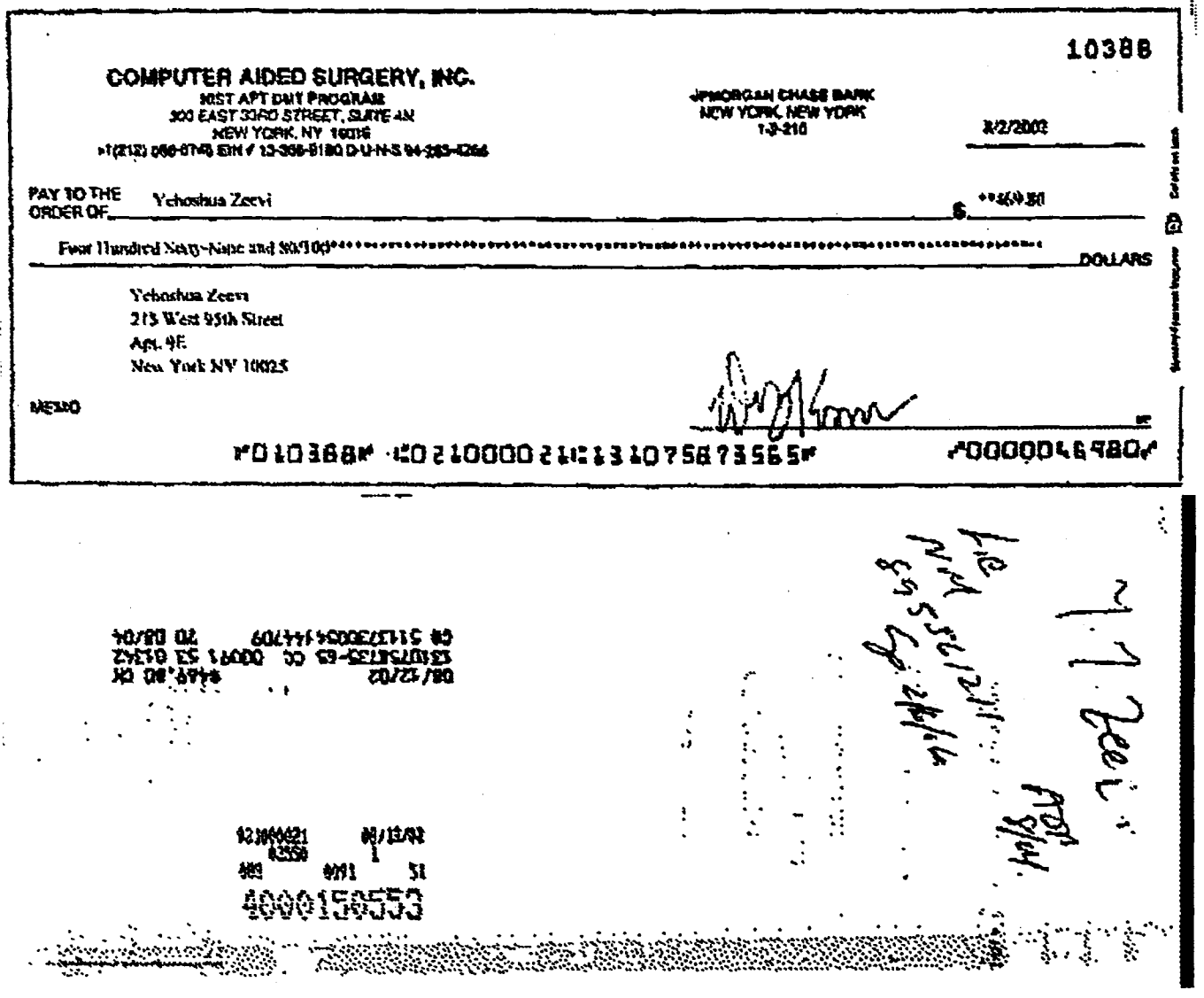


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012103253 Posting date 12-AUG-02



Verizon

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040150553 Posting date 12-AUG-02



10388

COMPUTER AIDED SURGERY, INC.
MIST APT DMY PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 060-0748 EIN # 13-366-9180 D-U-N-S 94-365-4264

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-3-210

8/2/2002

PAY TO THE ORDER OF Yehoshua Zeevi $ **469.80

Four Hundred Sixty-Nine and 80/100********** DOLLARS

Yehoshua Zeevi
215 West 95th Street
Apt. 9E
New York NY 10025

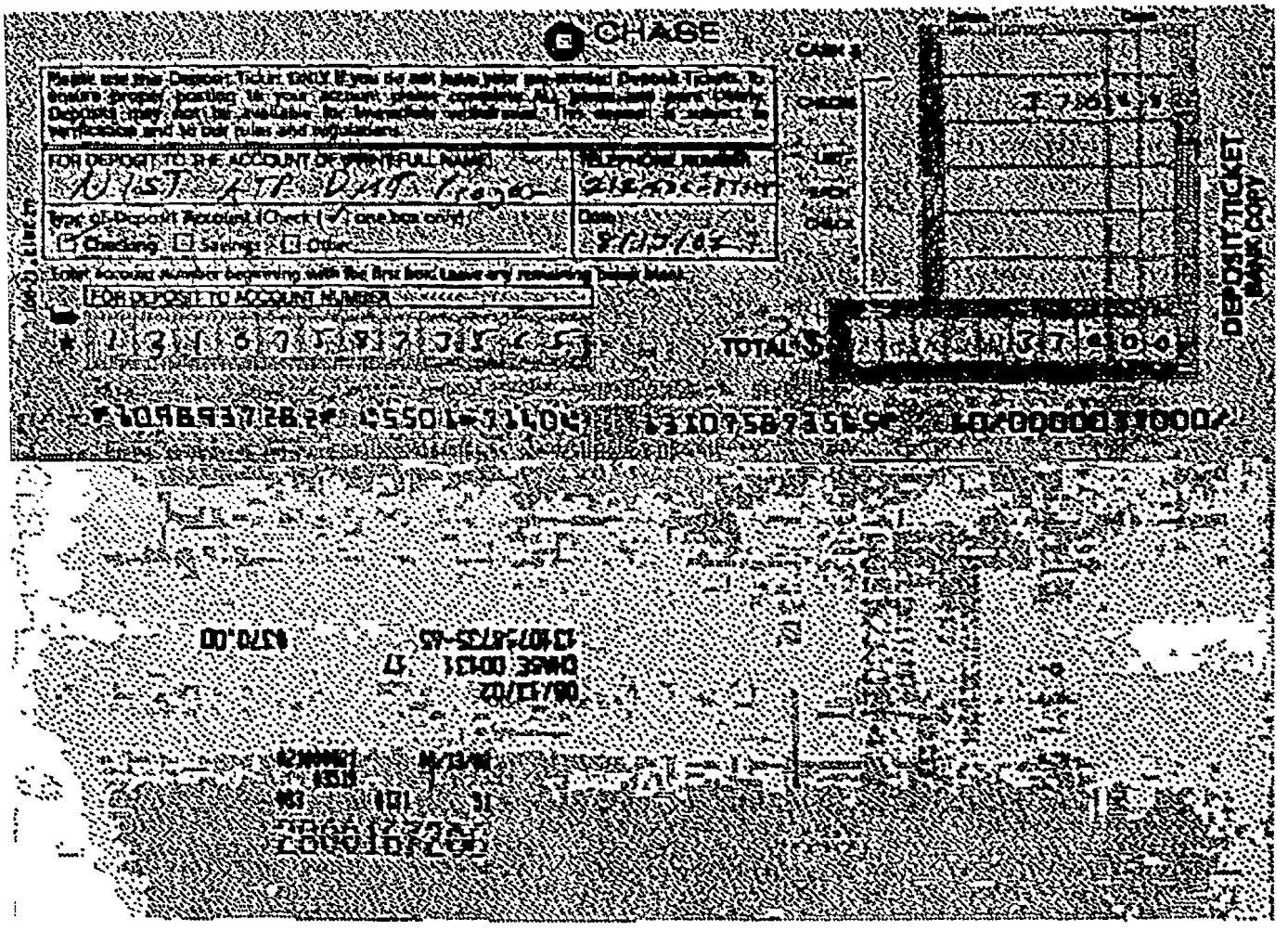
MEMO

⑆021000021⑆ 31375875⑈ 0000046980⑈

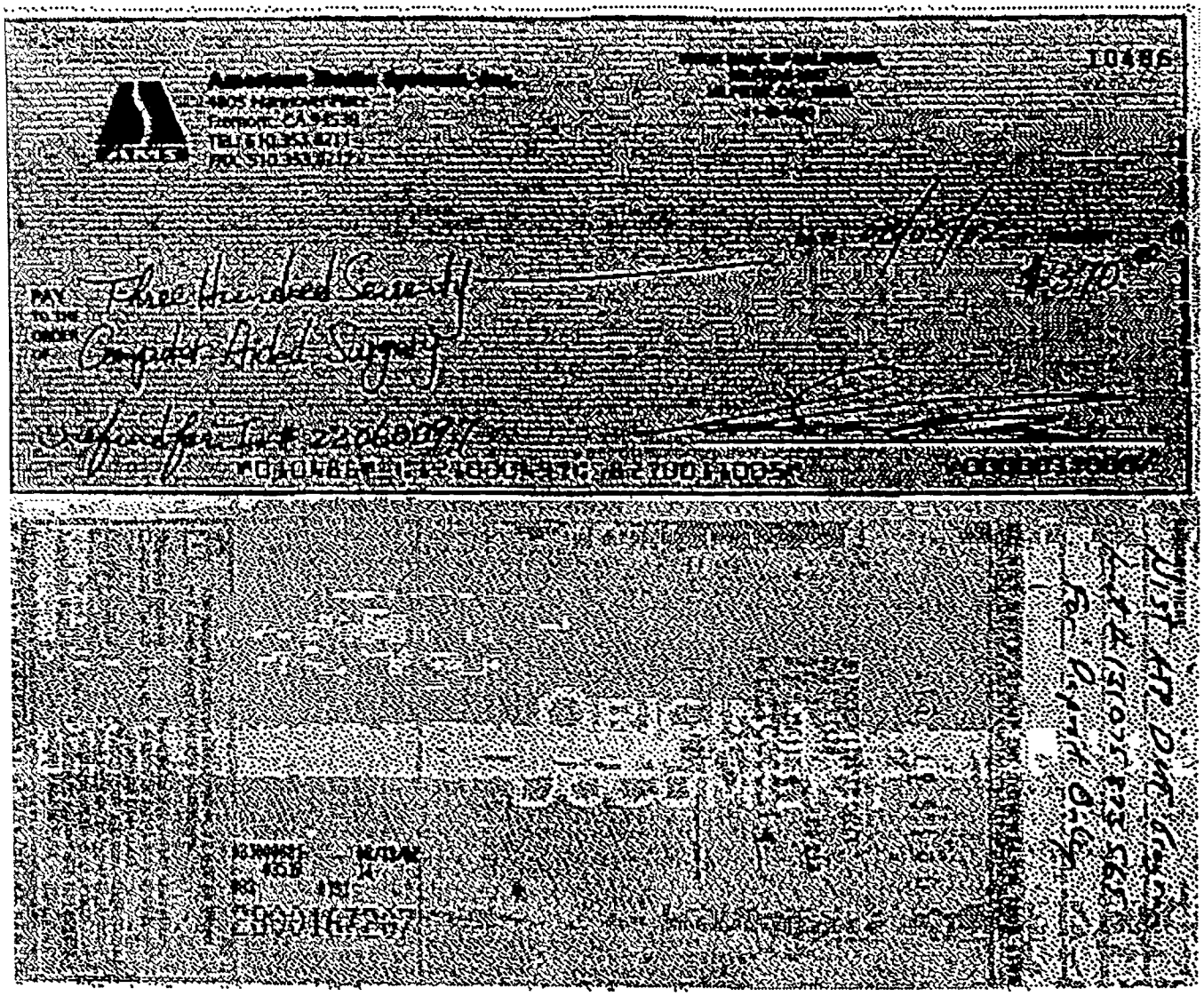
08/12/02 $469.80 OK
CK 31373005444709 20 08/04

4000150553

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028167206 Posting date 13-AUG-02

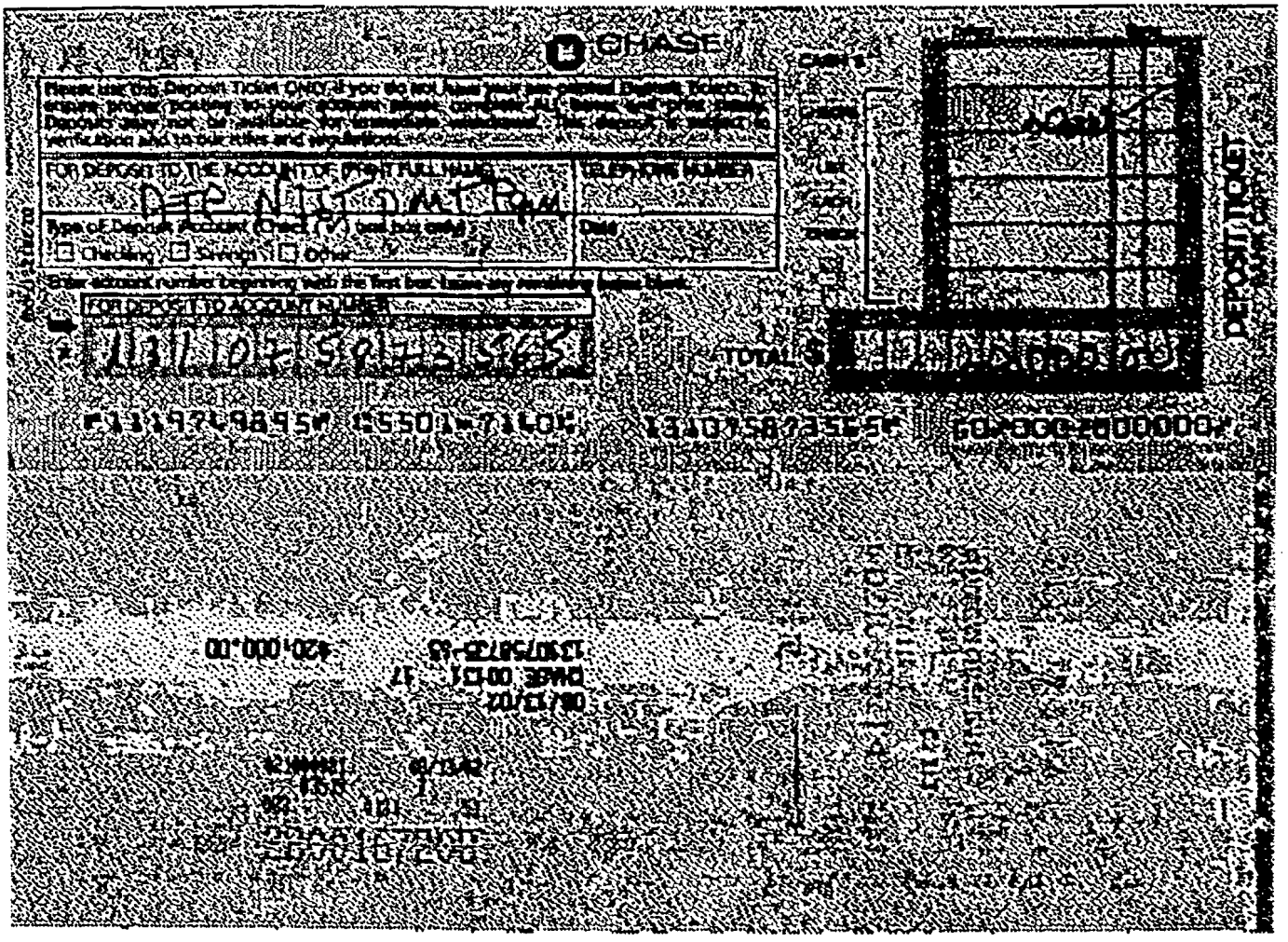


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028167207 Posting date 13-AUG-02



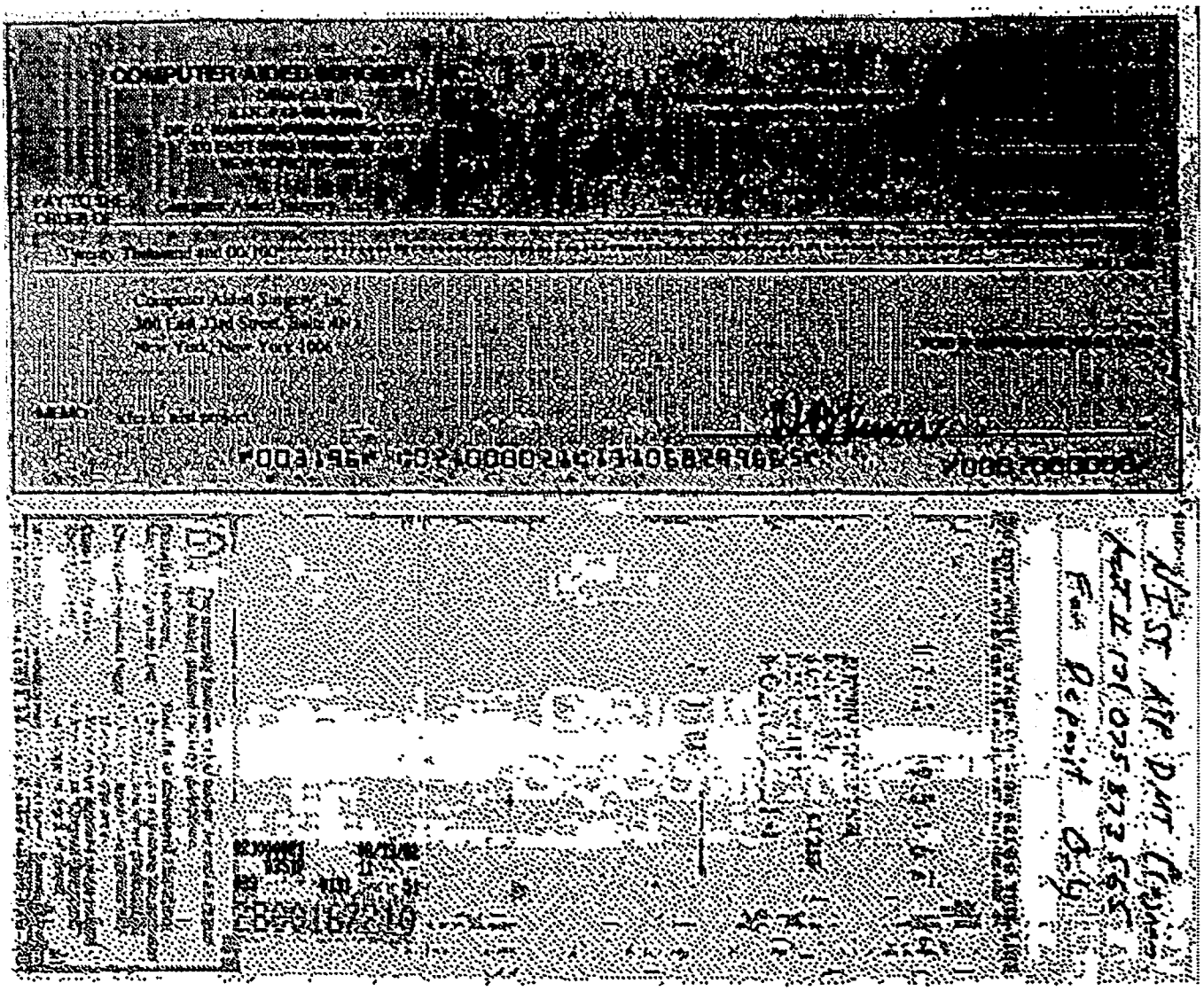
American Media Systems

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028167208 Posting date 13-AUG-02

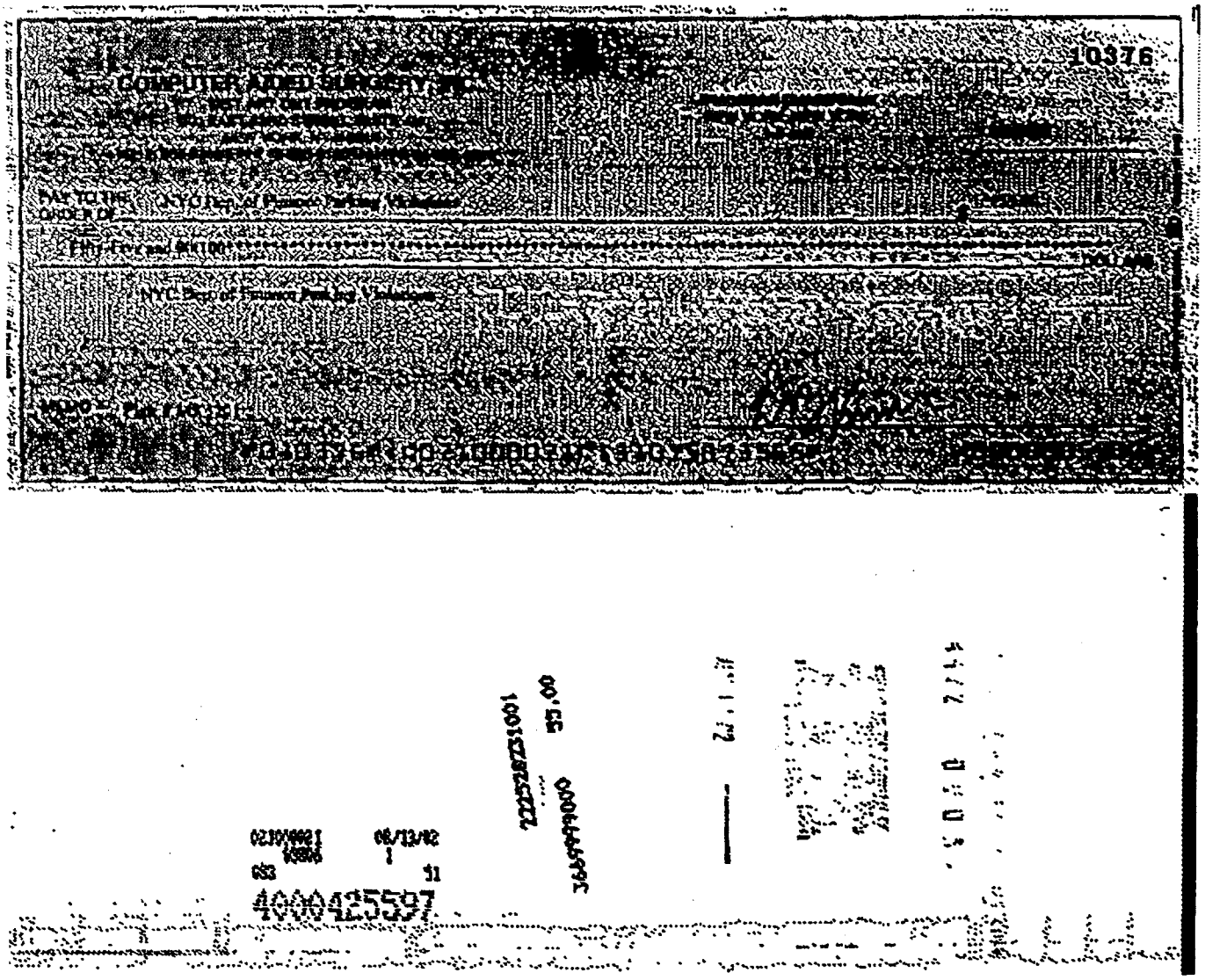


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028167210 Posting date 13-AUG-02

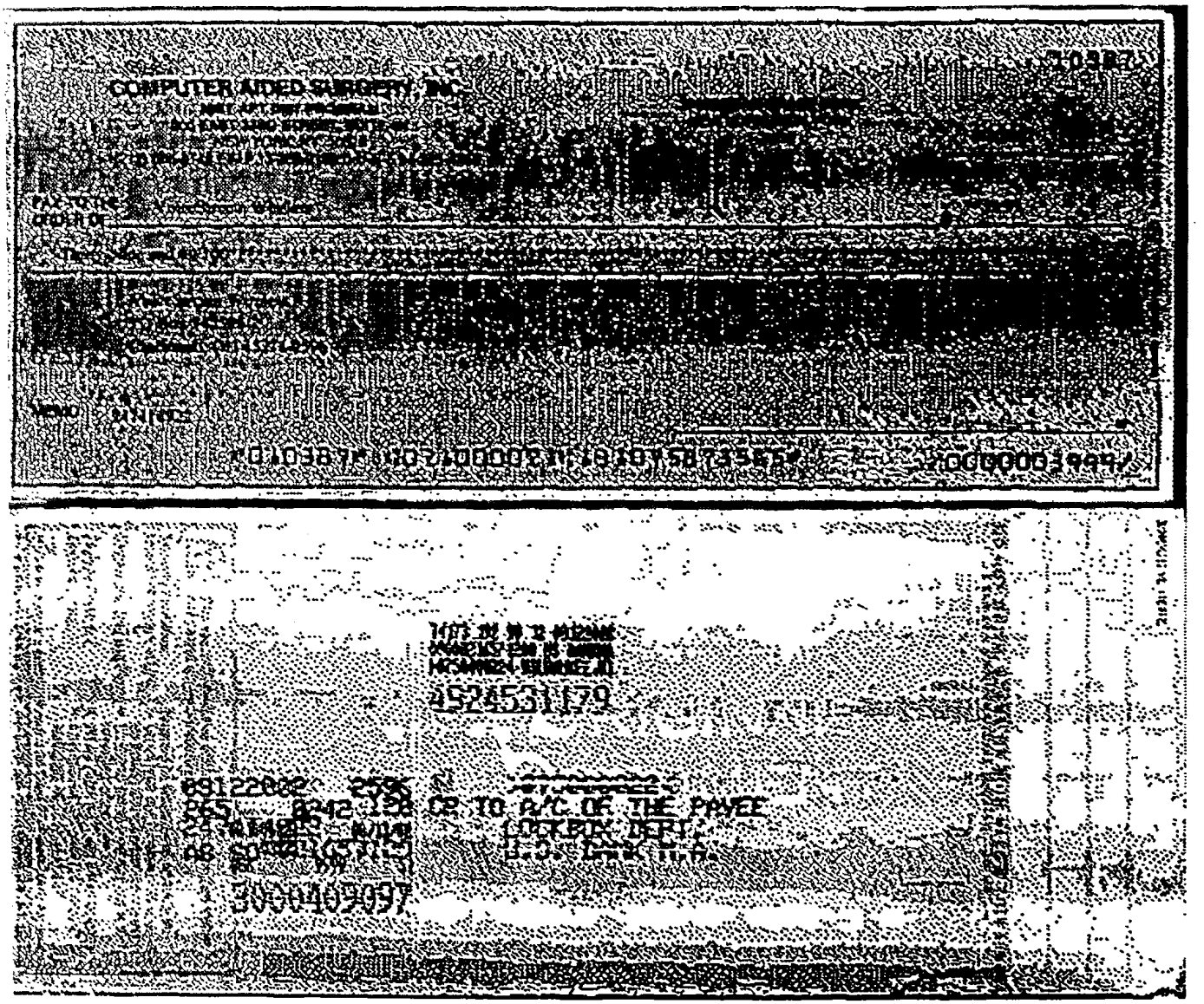
Jk=7.
3196



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040425597 Posting date 13-AUG-02

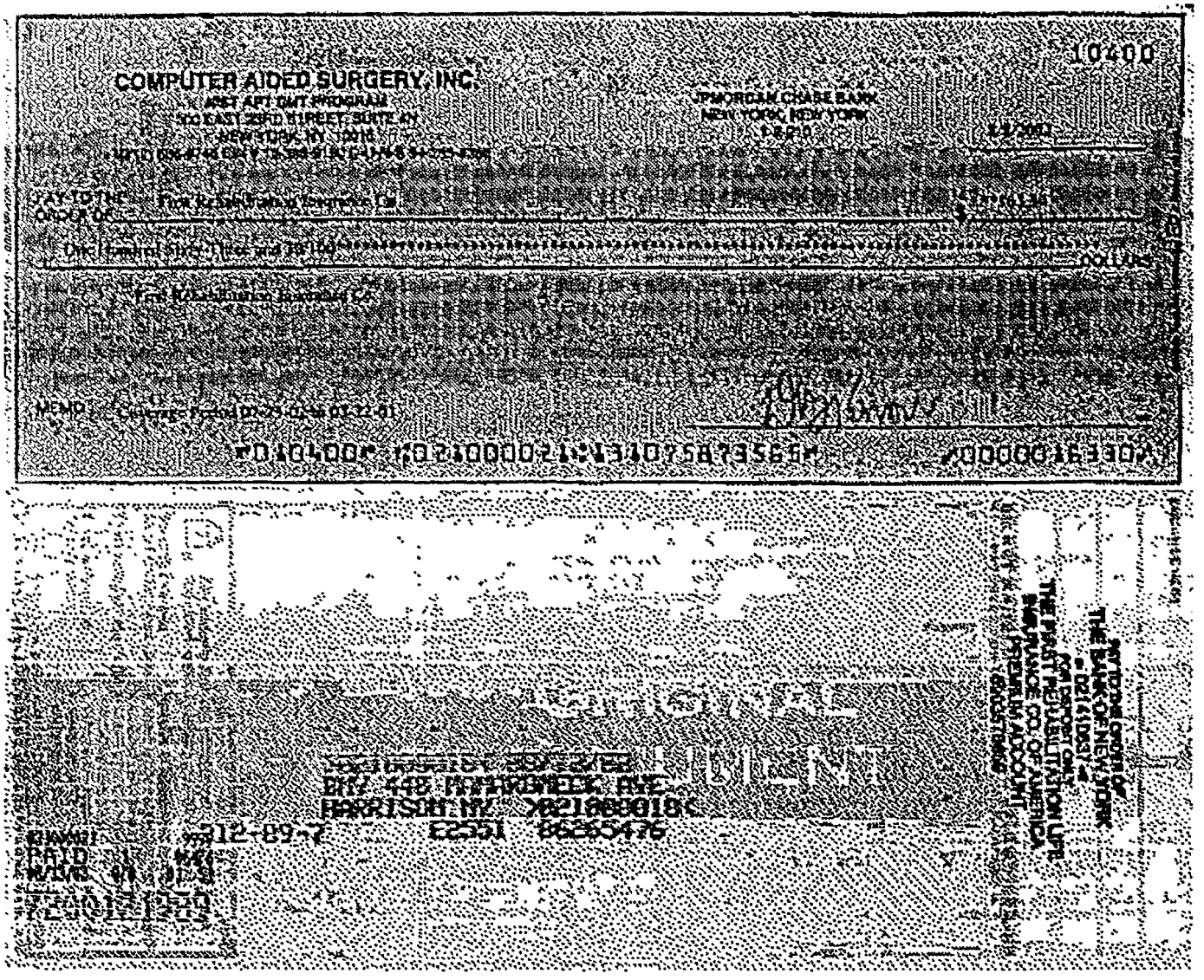


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030409097 Posting date 13-AUG-02

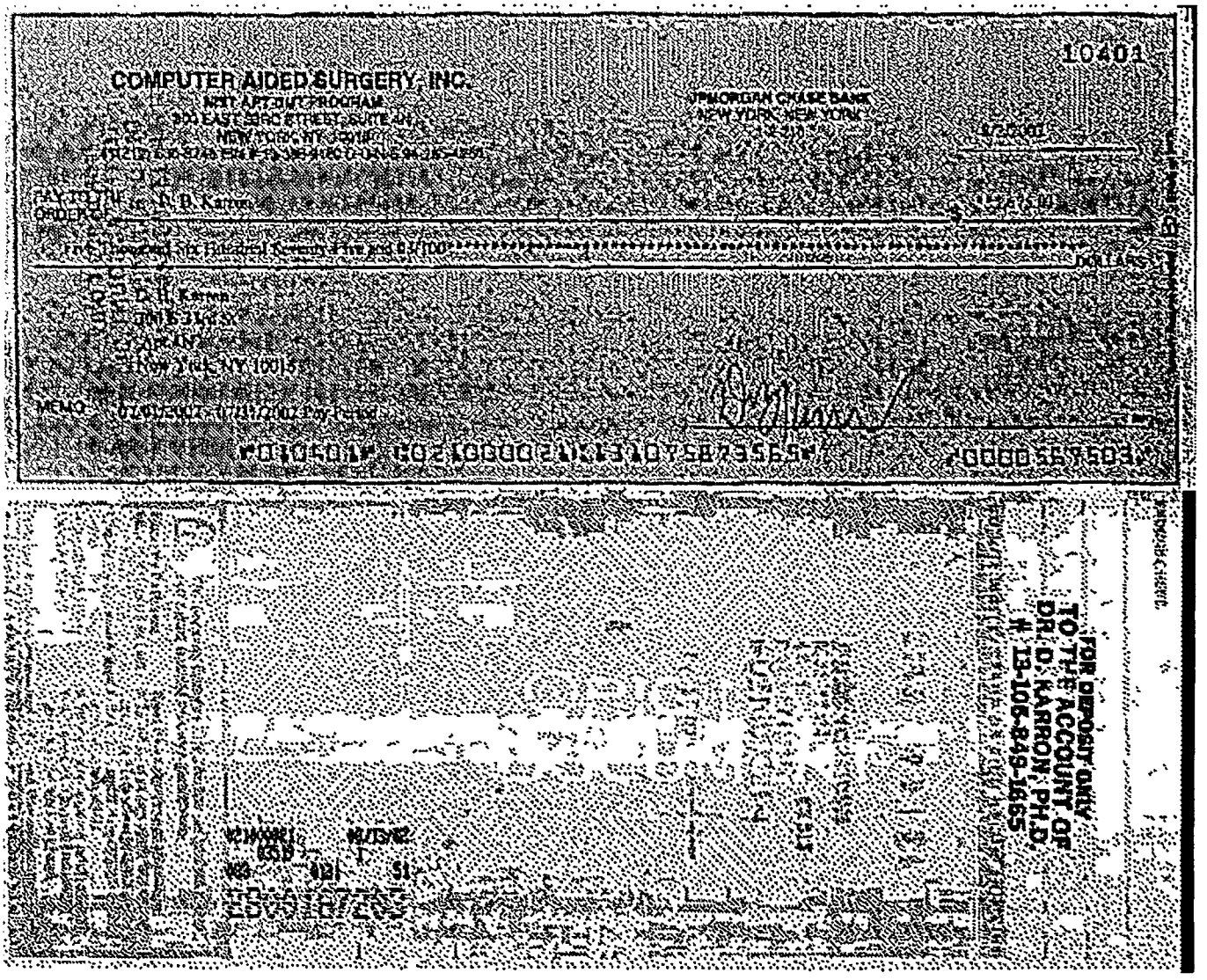


Via Fax from Winelot

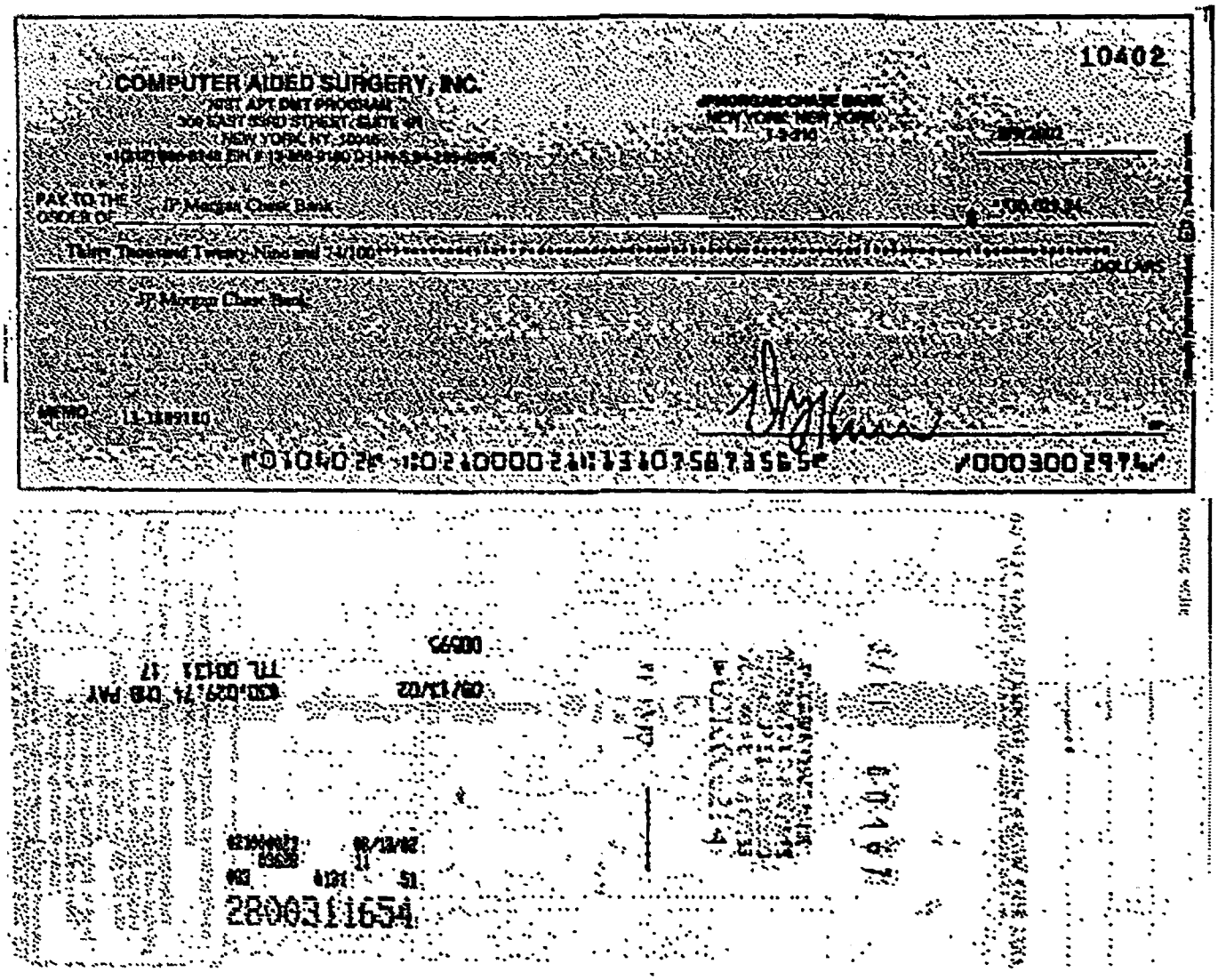
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072121989 Posting date 13-AUG-02



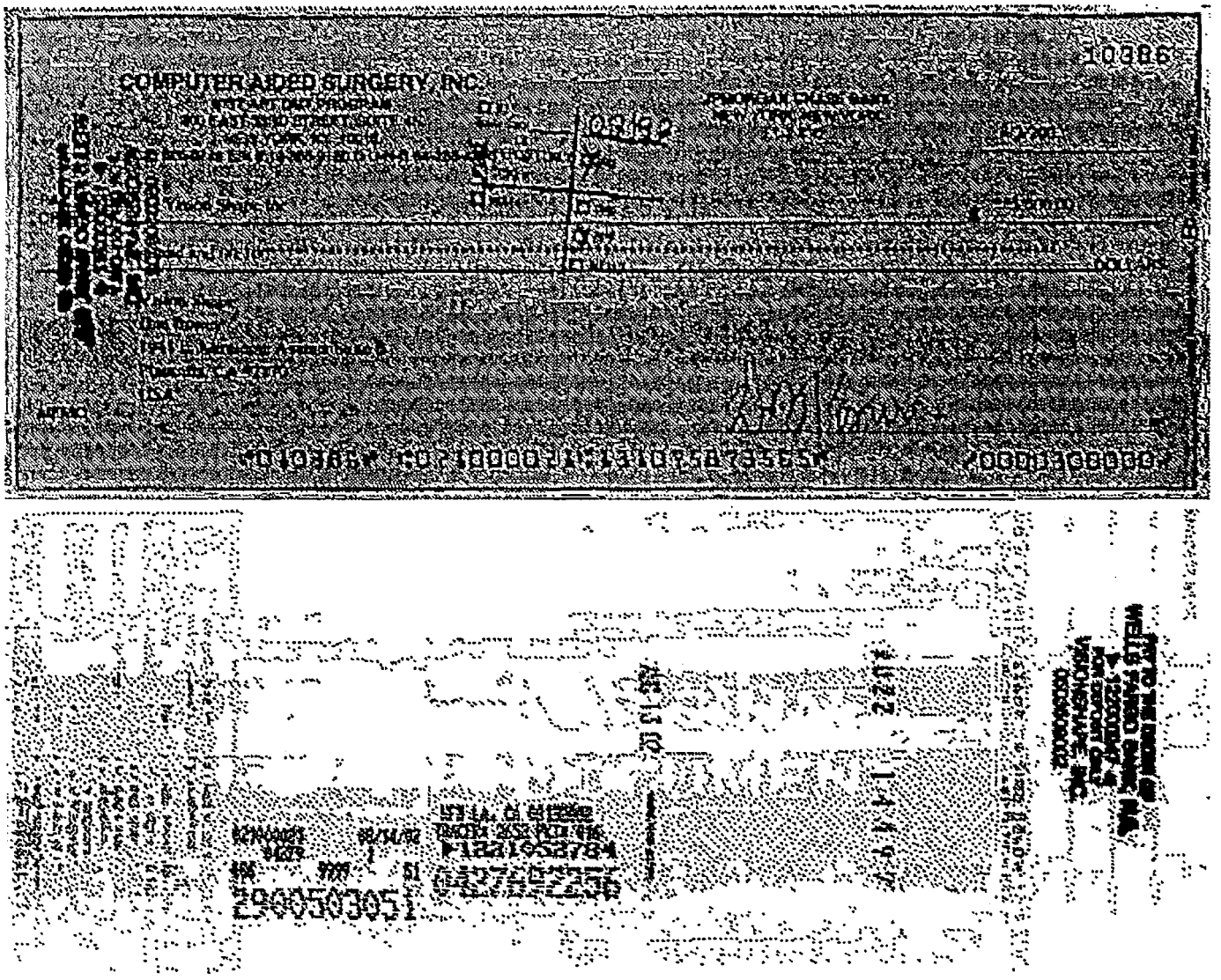
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028167203 Posting date 13-AUG-02



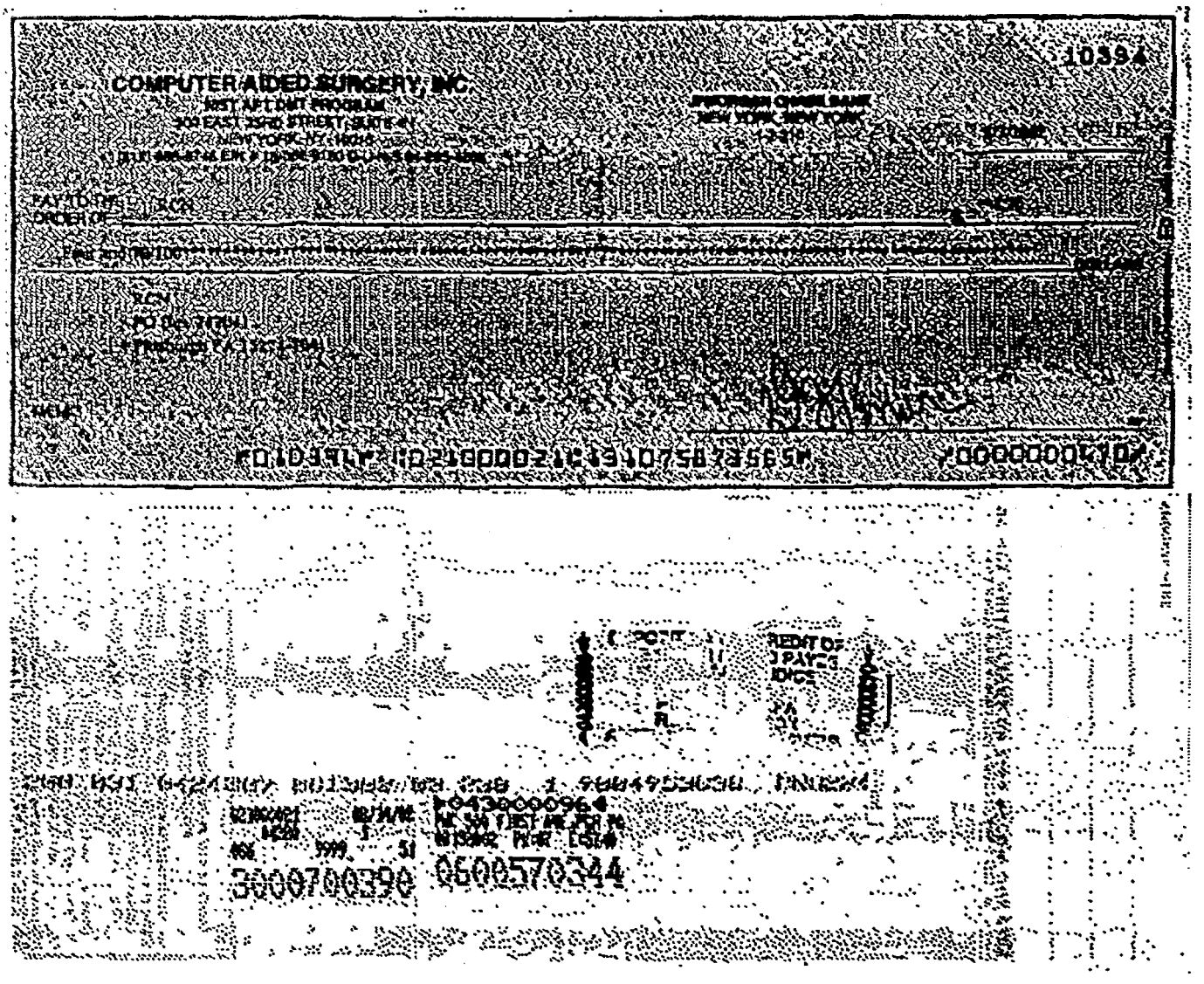
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028311654 Posting date 13-AUG-02



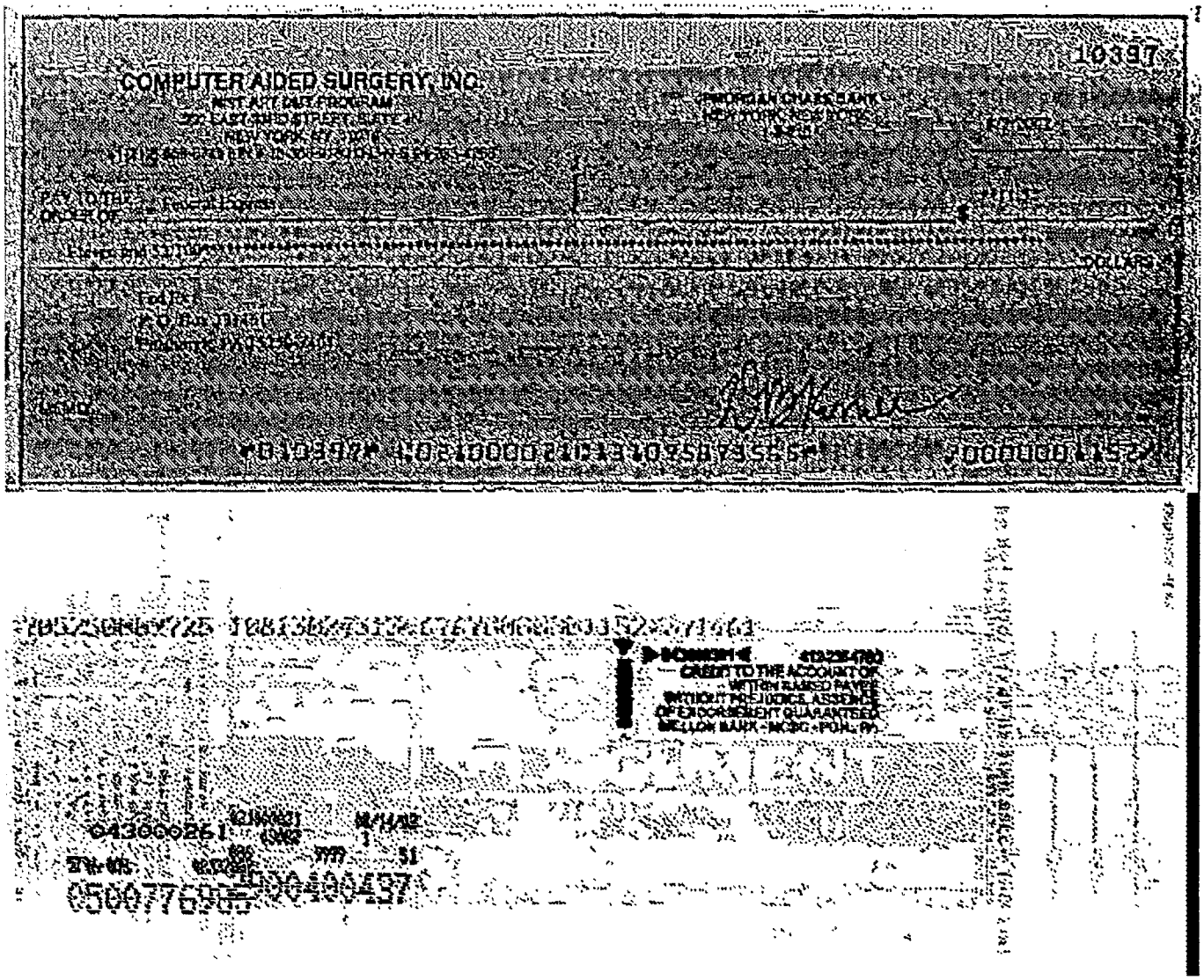
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029503051 Posting date 14-AUG-02



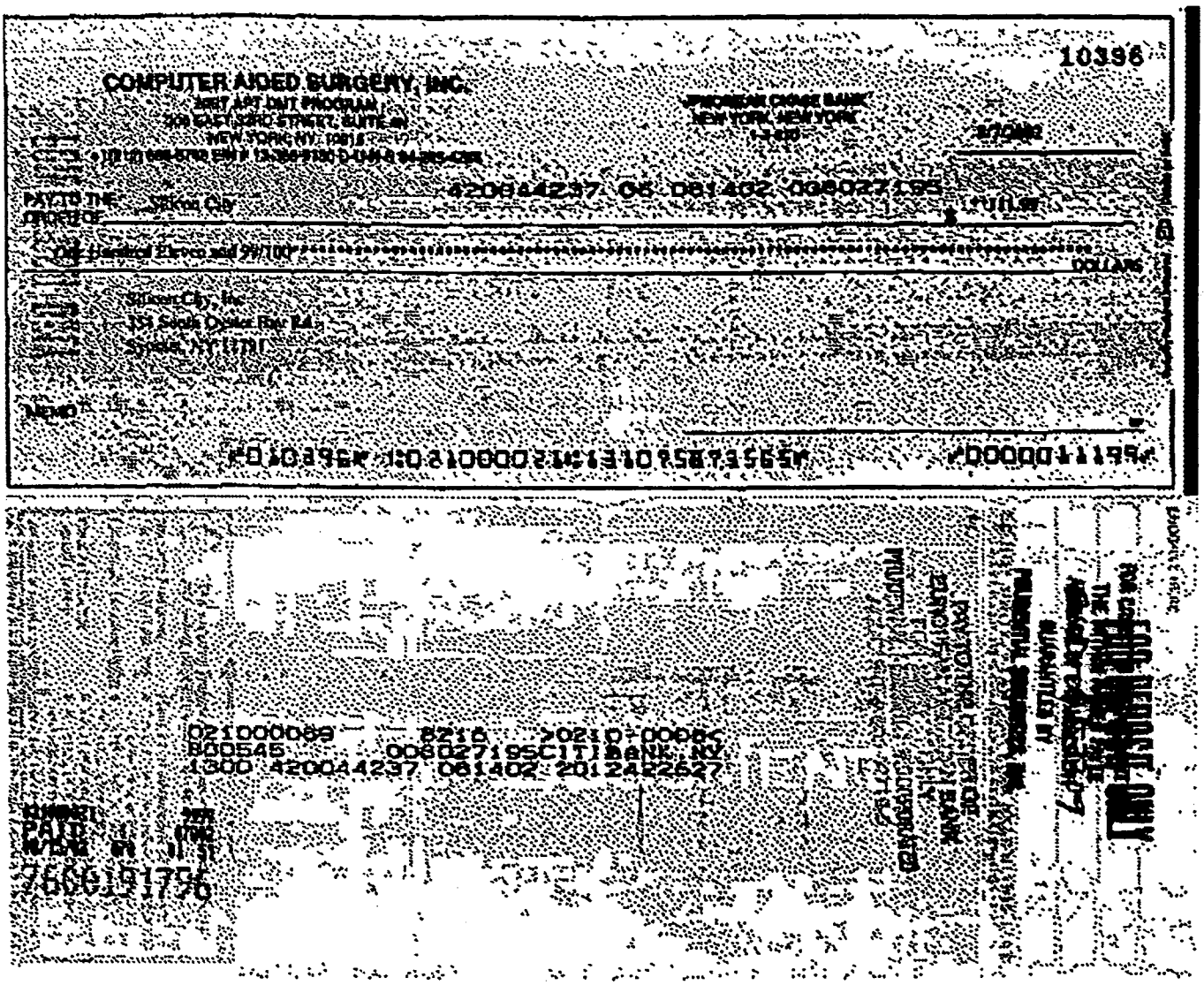
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030700390 Posting date 14-AUG-02



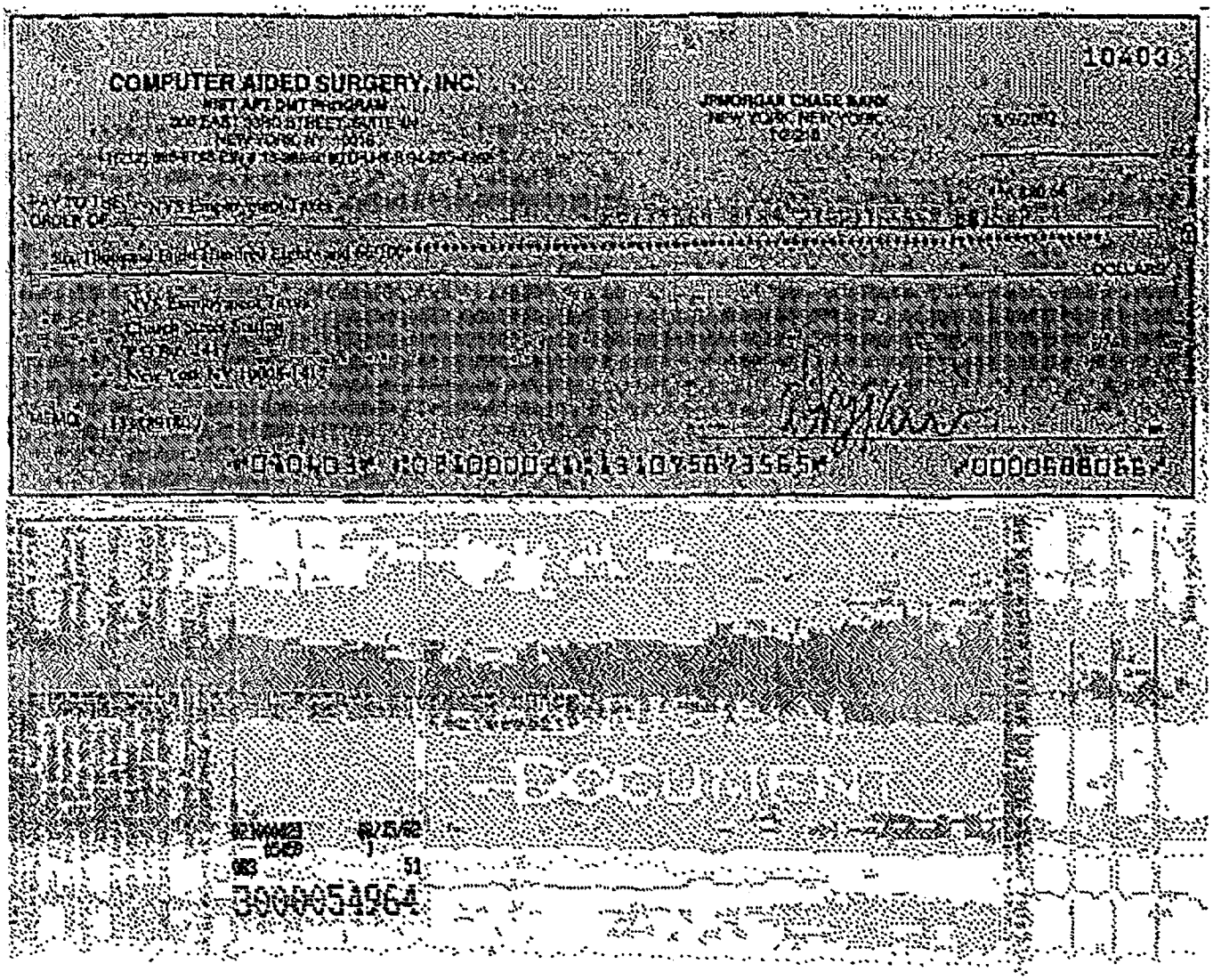
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029400437 Posting date 14-AUG-02



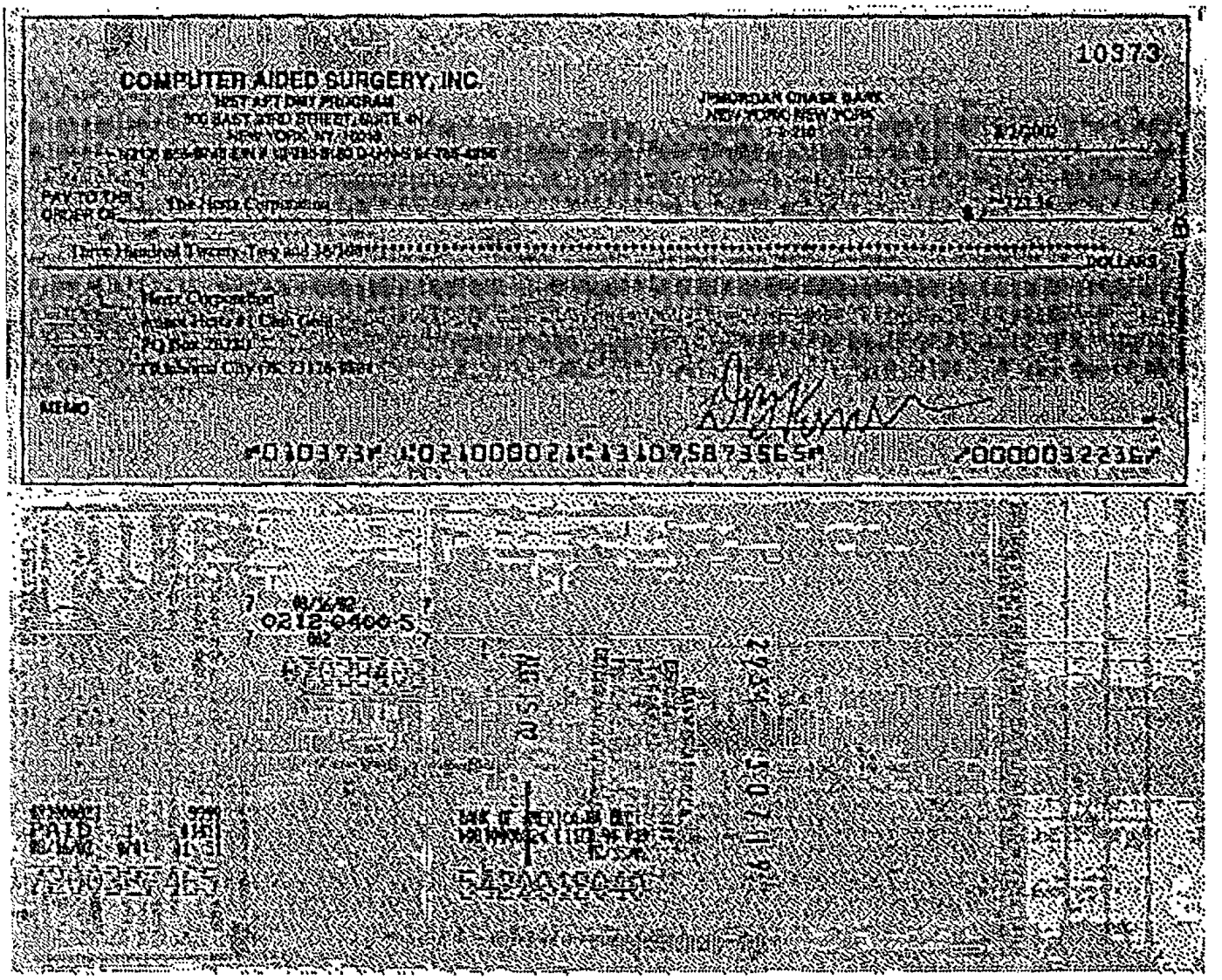
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076191796 Posting date 15-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030054964 Posting date 15-AUG-02

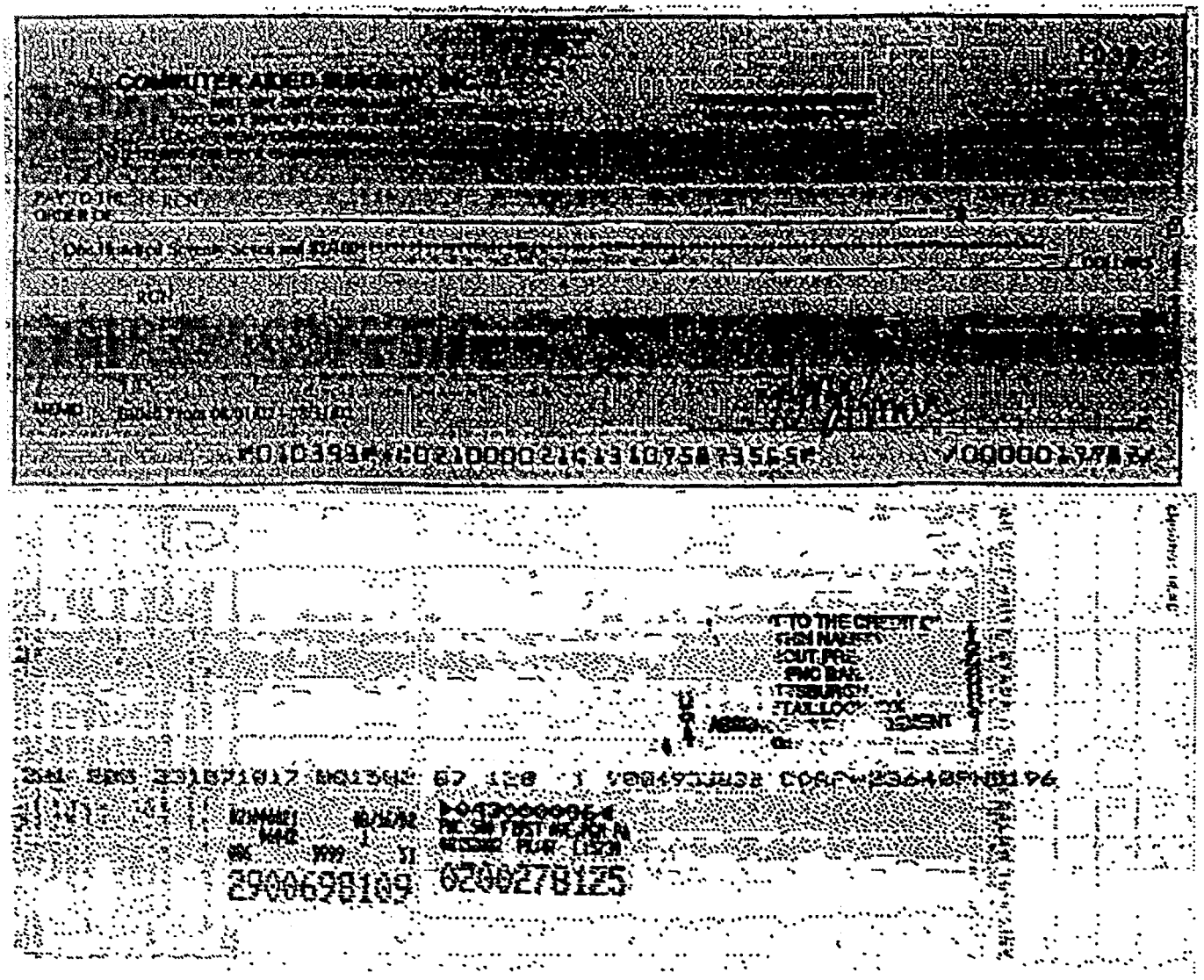


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072327465 Posting date 16-AUG-02

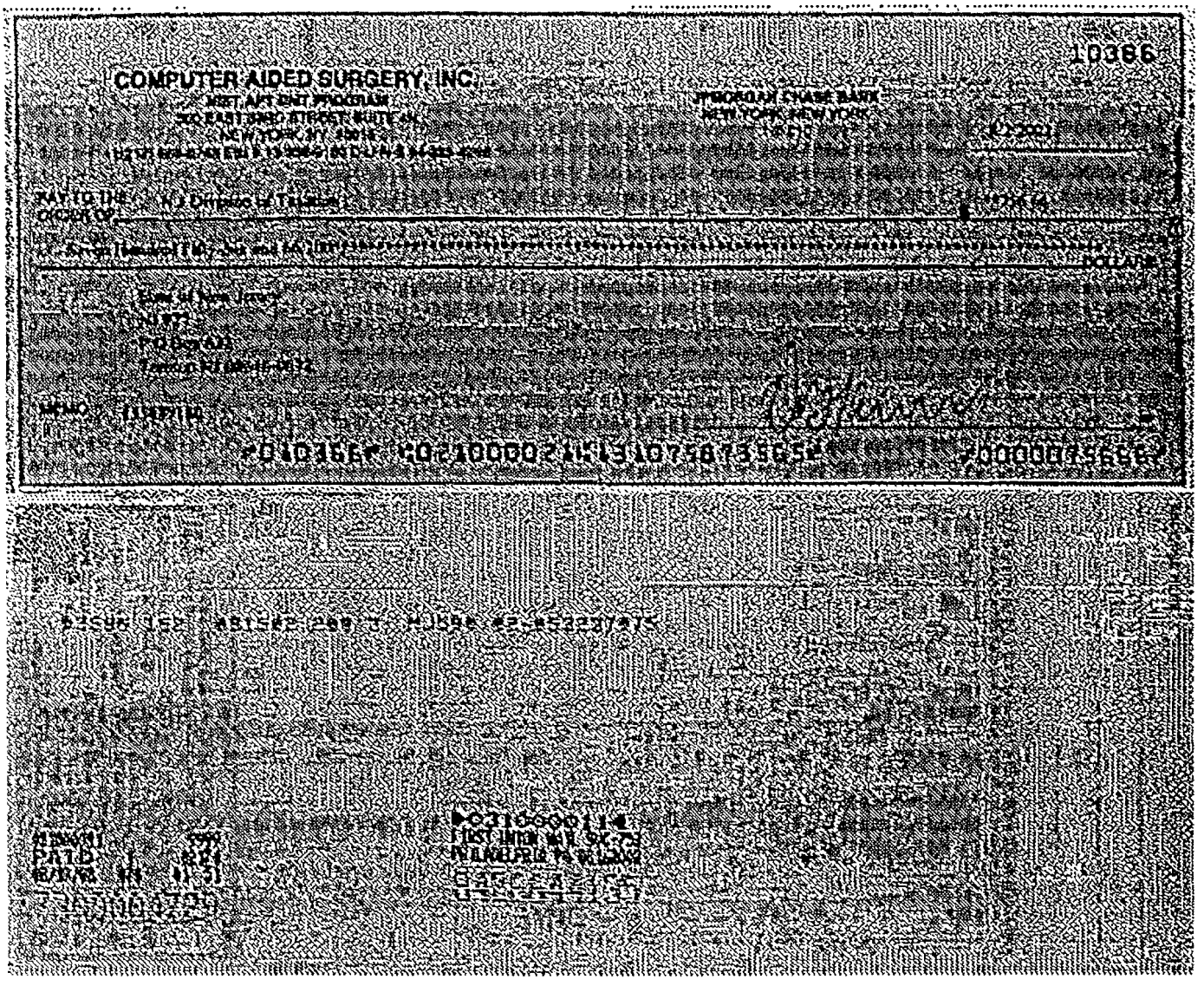


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029698109 Posting date 16-AUG-02

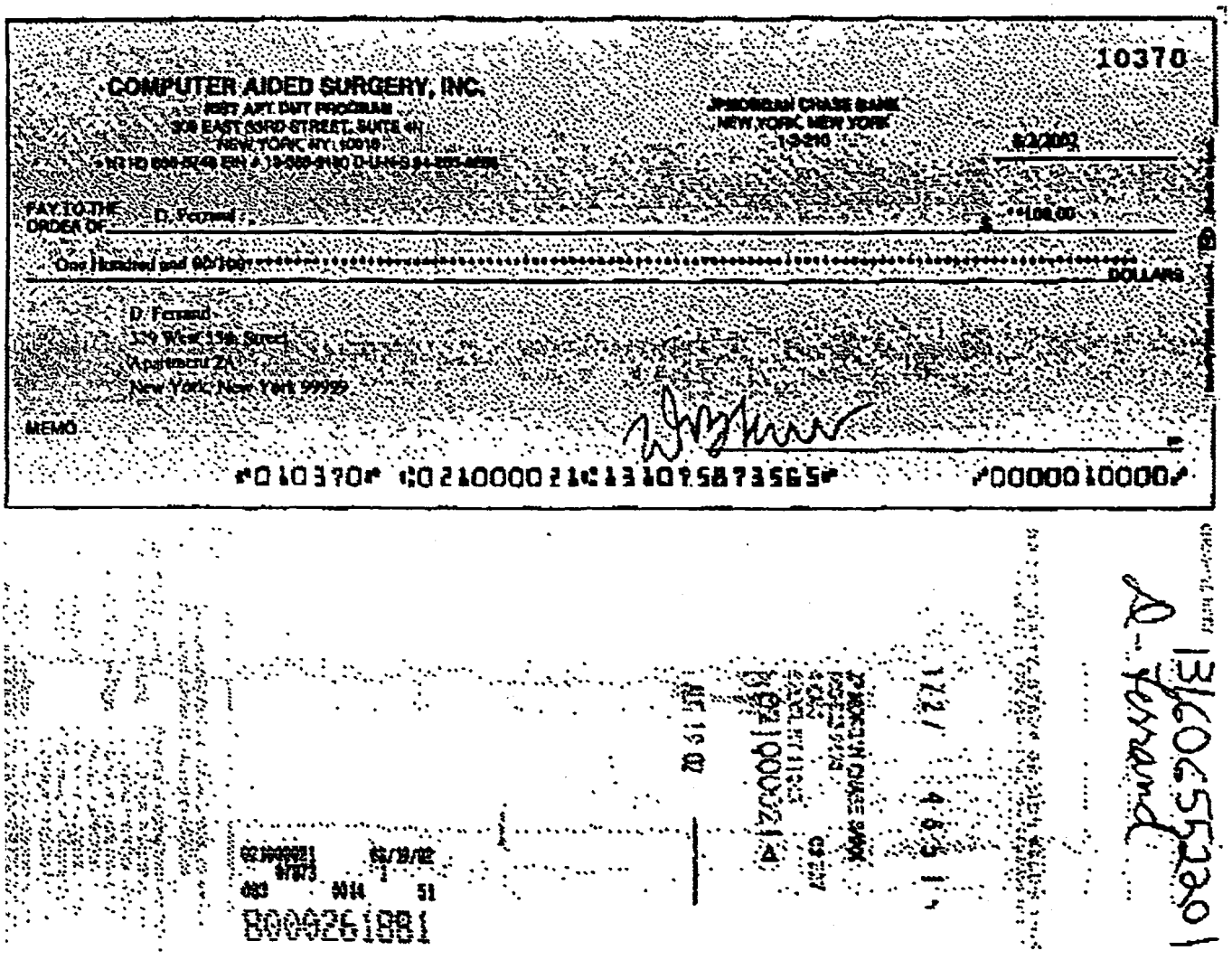
1083



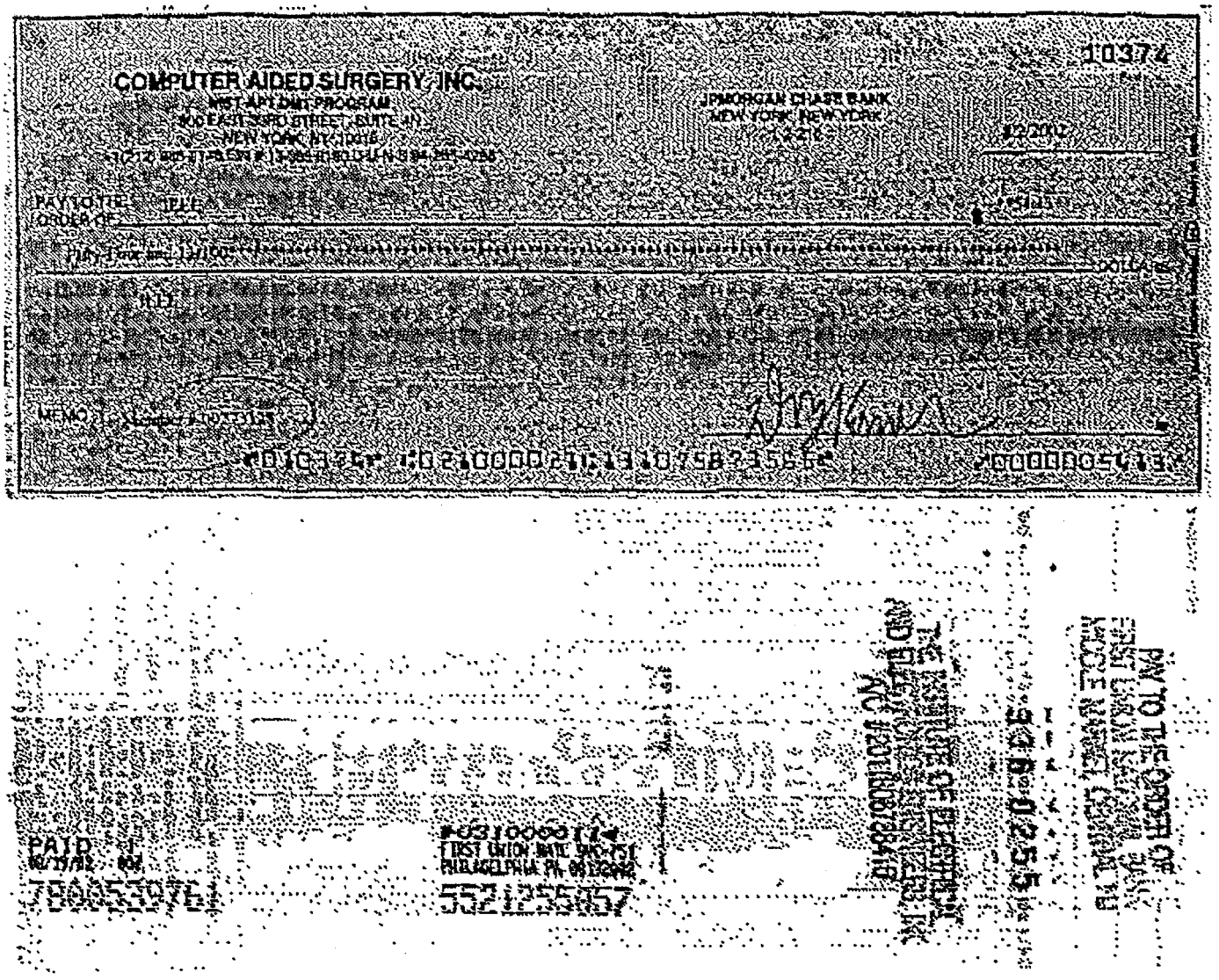
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073004729 Posting date 19-AUG-02



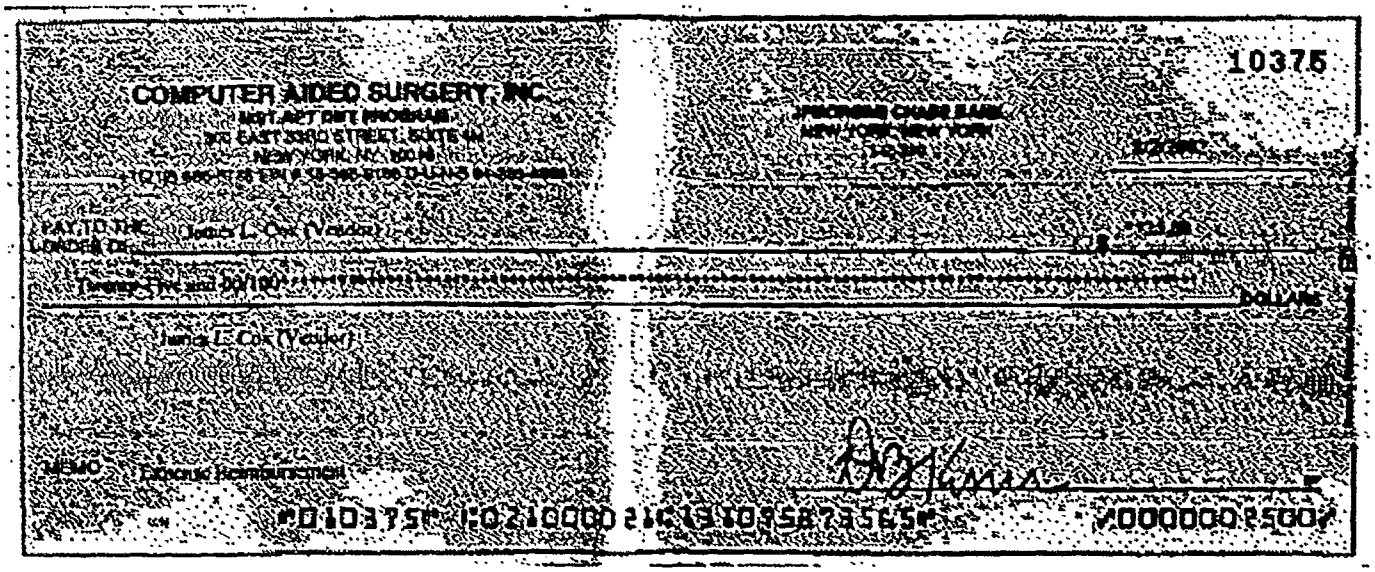
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080261881 Posting date 19-AUG-02

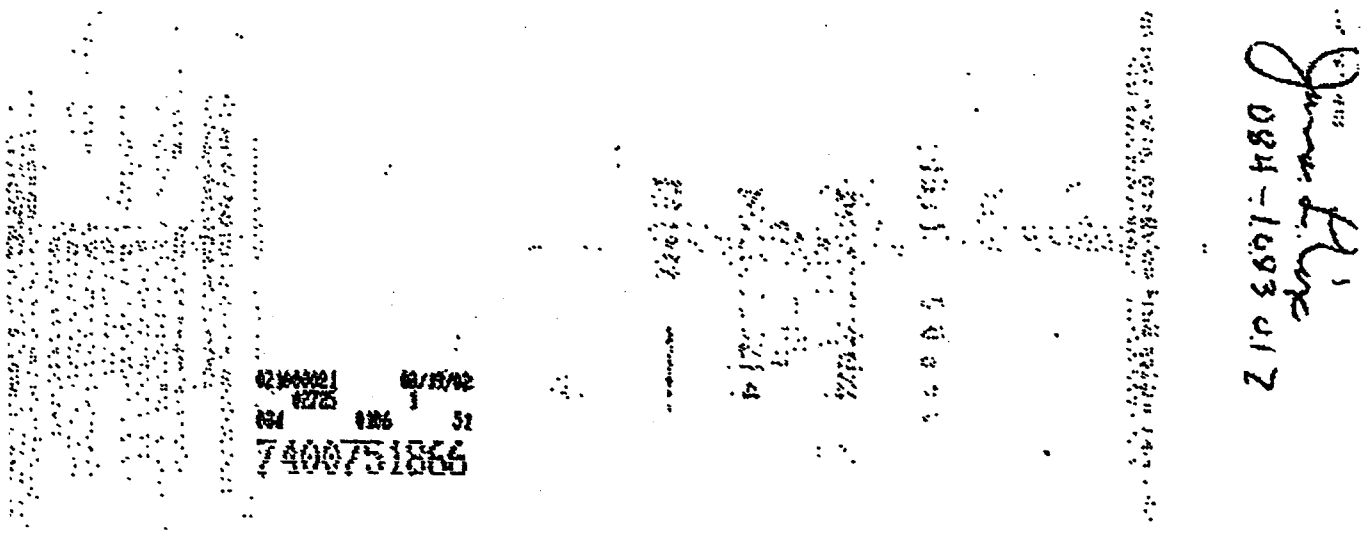


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012116944 Posting date 19-AUG-02

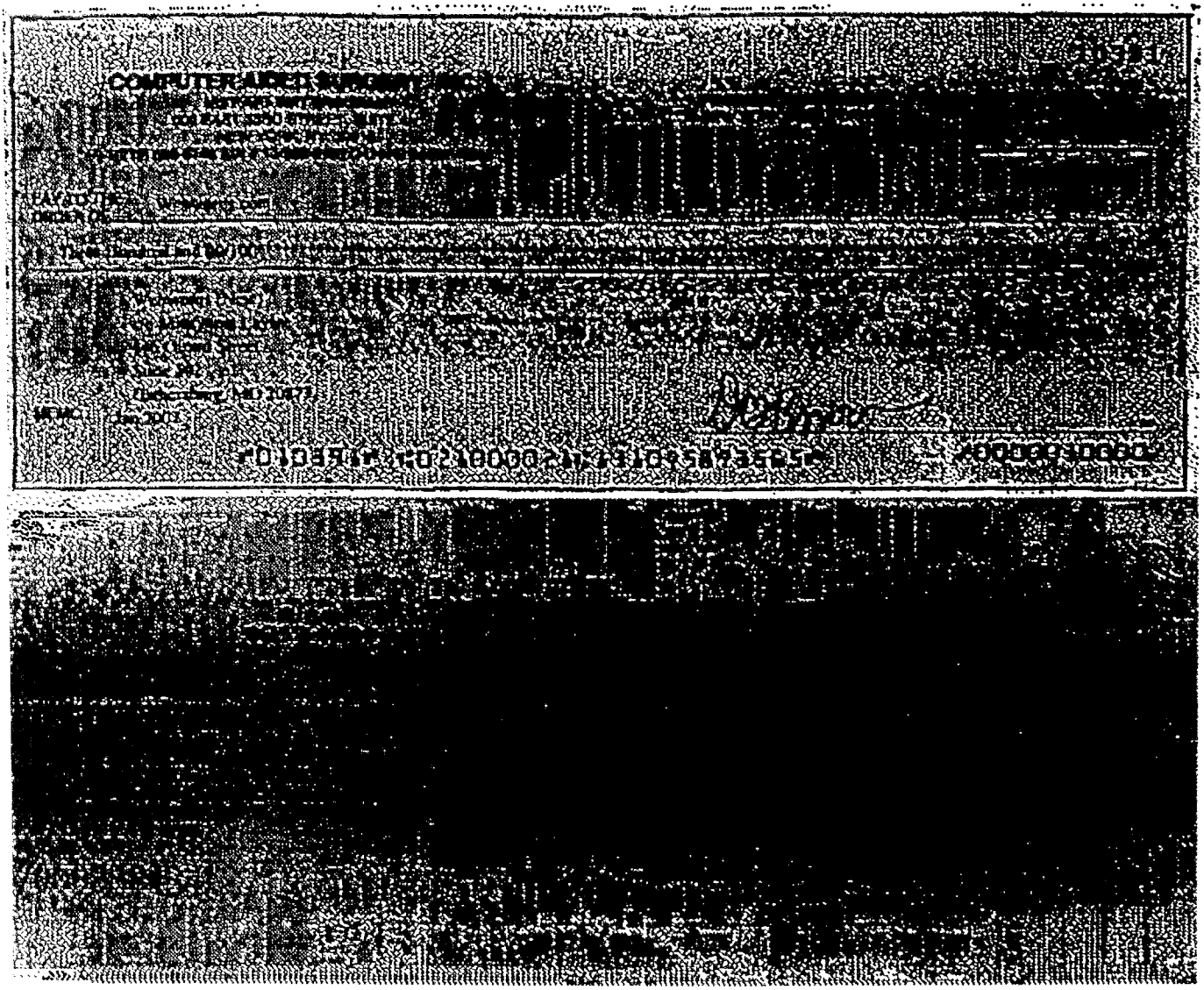


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074751866 Posting date 19-AUG-02

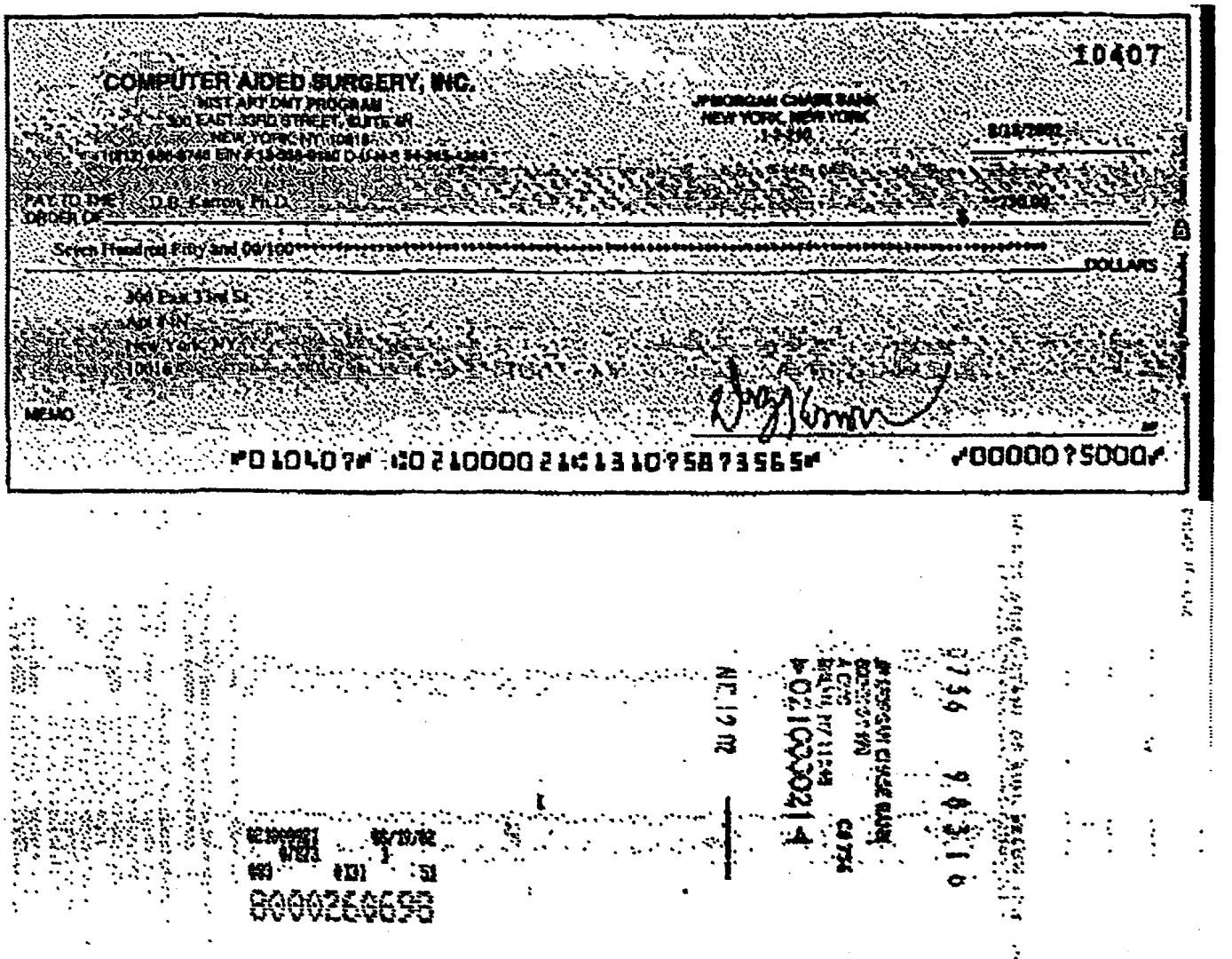




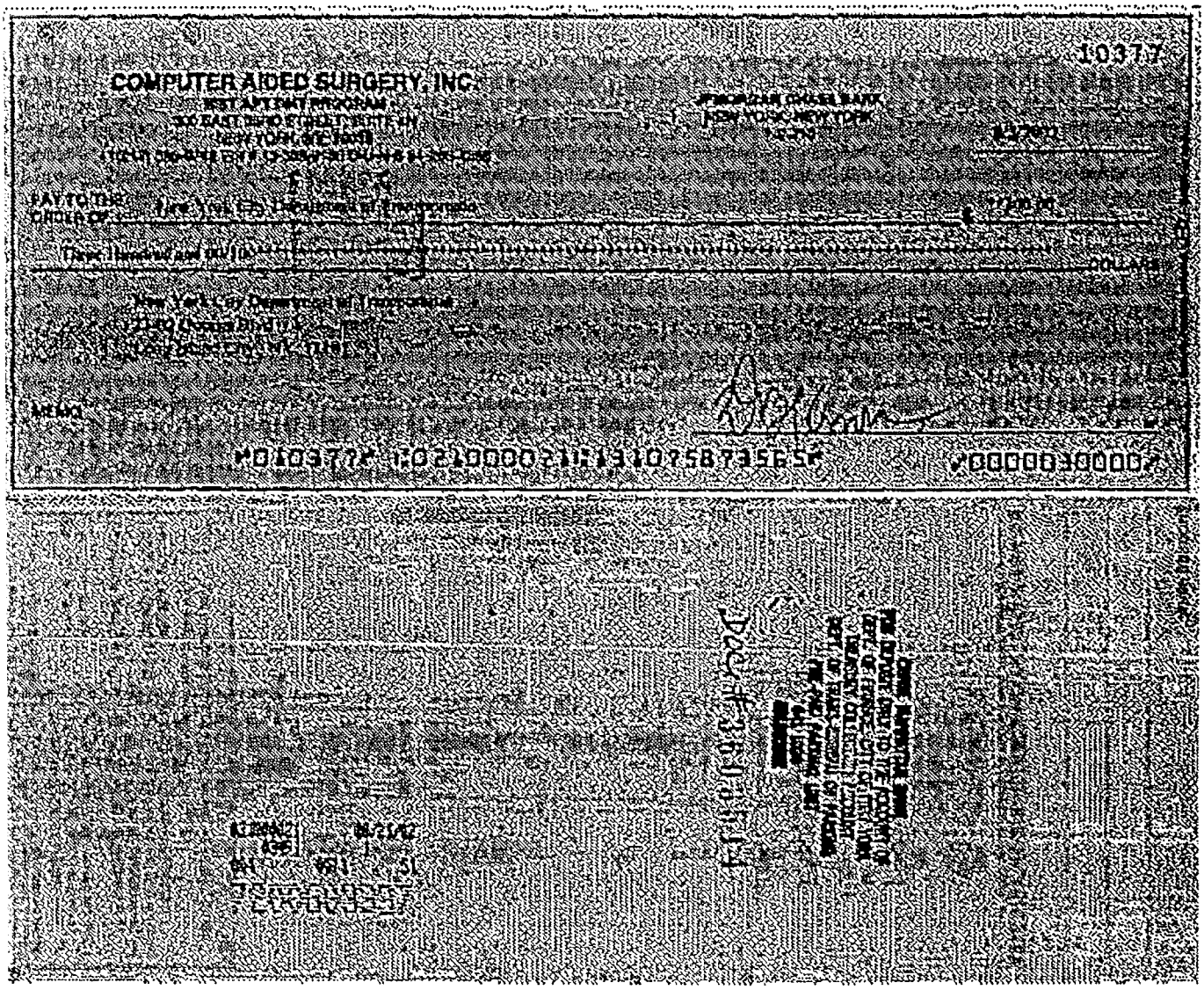
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070288434 Posting date 19-AUG-02



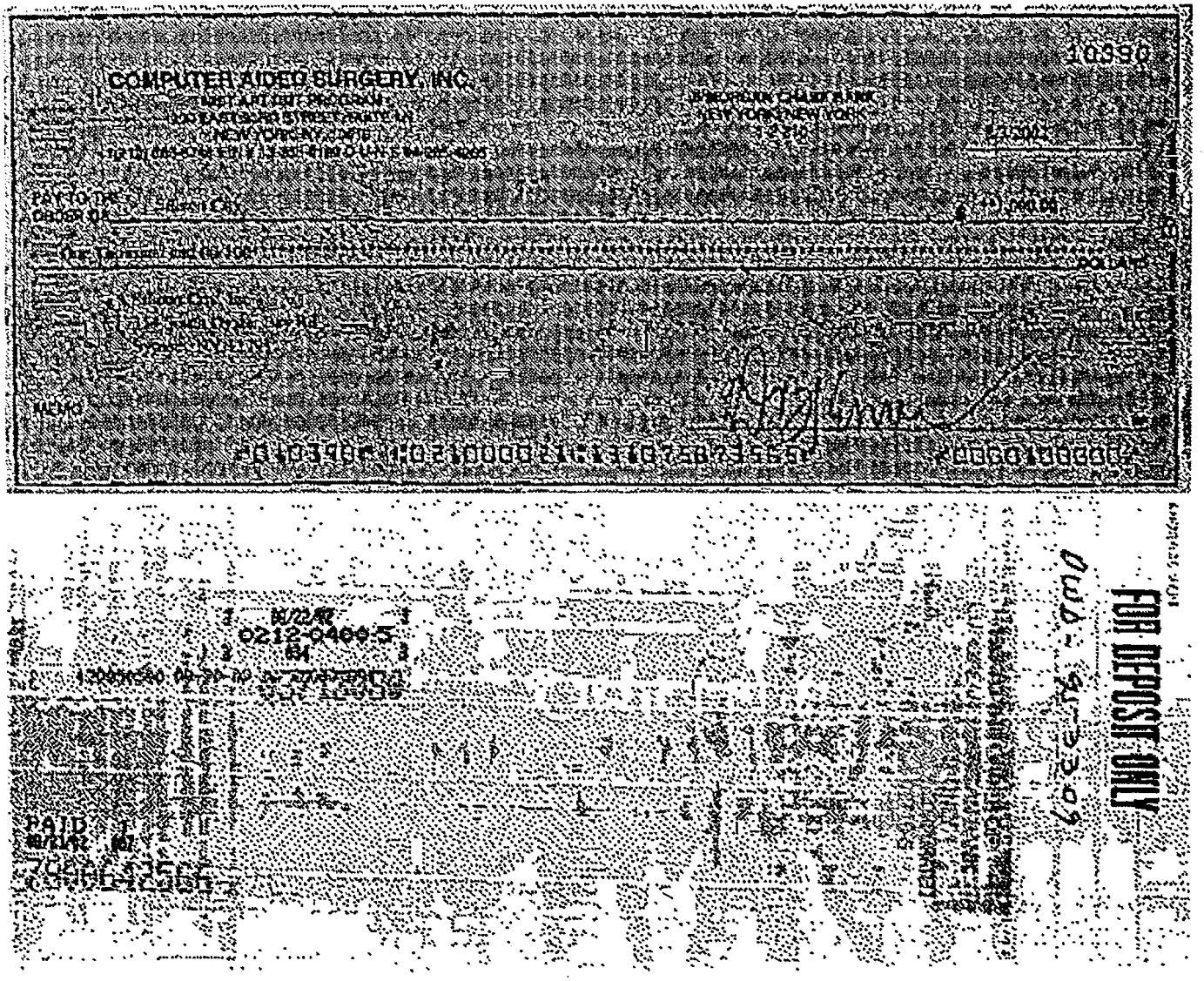
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080260698 Posting date 19-AUG-02



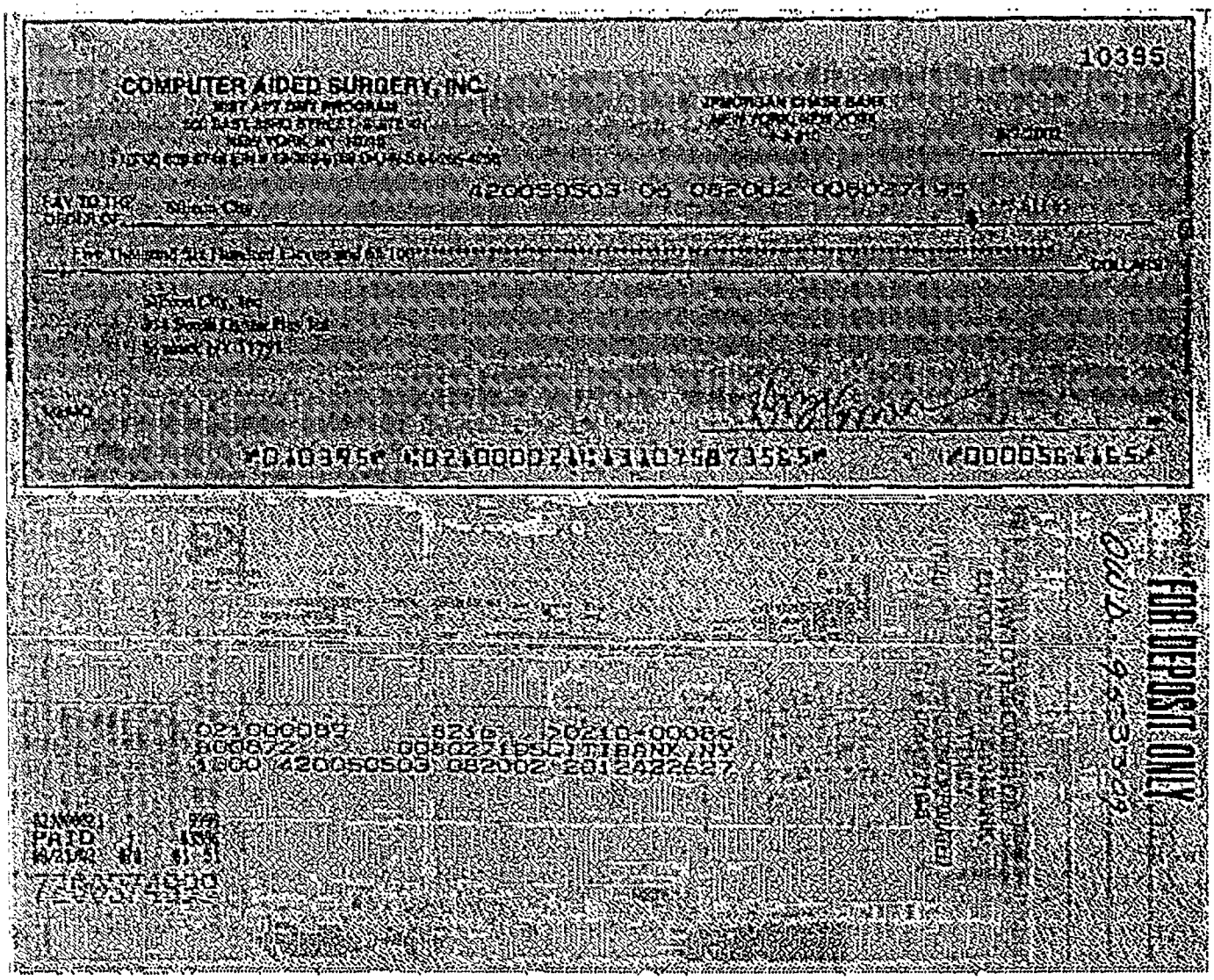
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072603337 Posting date 21-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012555188 Posting date 22-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072374899 Posting date 21-AUG-02



131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 58

Unlike most people, we love it when you push our buttons!

Improved ServiceLine.℠
Less talk. Faster banking.

Call Chase ServiceLine℠ at 935-9935.* More bank for your buttons.

☎	**SHORTER MENU**
1	ACCOUNT INFORMATION
2	TRANSFER FUNDS OR MAKE PAYMENTS
3	JPMORGAN MONEY MARKET FUNDS** INFORMATION
4	REORDER CHECKS, BANK BY MAIL OR ATM DEPOSIT ENVELOPES
5	MERCHANT VERIFICATION, RATES, FOREIGN CURRENCY, OR HELP

☎	**SAME GREAT SHORTCUTS**
1+1+1	BALANCE INFORMATION
1+2+1	FUNDS TRANSFER
1+4+1	REORDER CHECKS
*+9	RETURN TO MAIN MENU

*From area codes 212, 718, 516, 914, and Rochester, NY; all other areas call 1-800-935-9935.
**The distributor of the JPMorgan Funds is J.P.Morgan Fund Distributors, Inc., which is not affiliated with JPMorgan Chase Bank.

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	359.57	78.82	0.00	438.39
Business Checking 131-0758735-65	7,538.64	74,181.79	51,878.38	29,842.05
Total	**7,898.21**	**74,260.61**	**51,878.38**	**30,280.44**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in August totaled $28,016.89.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		359.57
Deposits and Credits	2	78.82
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**438.39**

Deposits and Credits

Date	Description	Amount
09/05	Overdraft Fee Adjustment	25.00
09/16	Deposit	53.82
Total		**78.82**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/05	384.57	09/16	438.39		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 08/01 - 08/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 08/01 - 08/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Cash-Chase	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	58	$ 0.20	11.60

Total Itemized Service Charges	19.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**29.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		7,538.64
Deposits and Credits	4	74,181.79
Withdrawals and Debits	2	4,031.43
Checks Paid	58	47,846.95
Ending Balance		**29,842.05**

Deposits and Credits

Date	Description	Amount
08/30	Deposit	1,181.79
09/04	Deposit	3,000.00
09/05	Asap Grant Pay 090502	0.11
09/06	Asap Grant Pay 090602	69,999.89
Total		**74,181.79**

Withdrawals and Debits

Date	Description	Amount
09/03	American Express Elec Remit 090302	2,430.41
09/16	American Express Elec Remit 091602	1,601.02
Total		**4,031.43**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10252	09/11	100.00	10414	09/03	100.00	10438*	09/16	112.00
10253	09/11	100.00	10415	09/03	100.00	10439	09/19	316.70
10262*	09/11	100.00	10416	09/03	100.00	10441*	09/13	100.00
10300*	09/11	100.00	10417	09/03	100.00	10442	09/23	1,000.00
10327*	09/03	1,090.00	10420*	09/12	101.22	10443	09/23	570.00
10337*	09/11	100.00	10421	09/10	1,372.23	10444	09/18	2,000.00
10344*	09/11	100.00	10422	09/09	3,250.00	10445	09/17	49.70
10345	09/11	100.00	10423	09/09	1,801.26	10446	09/17	93.21
10372*	08/23	1,000.00	10424	09/20	920.00	10448*	09/16	1,687.54
10392*	08/27	1,000.00	10425	09/12	361.76	10450*	09/13	100.00
10399*	08/22	33.50	10426	09/18	7.79	10451	09/13	15,000.00
10404*	08/22	22.36	10427	09/18	99.35	10455*	09/23	113.99
10405	08/26	374.19	10428	09/13	100.00	10456	09/19	40.52
10406	09/04	1,151.71	10429	09/18	60.08	10457	09/16	5,781.51
10408*	08/27	96.28	10430	09/13	190.00	10458	09/19	1,379.37
10409	08/23	40.52	10431	09/18	19.79	10462*	09/20	1,000.00
10410	08/22	100.00	10432	09/17	1.50	10464*	09/23	163.59
10411	08/22	100.00	10434*	09/16	100.00	10466*	09/23	2,246.76
10412	08/29	100.00	10435	09/16	100.00			
10413	08/28	1,360.00	10436	09/16	38.52			

Total (58 checks) **47,846.95**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/22	7,282.78	08/29	3,311.79	09/06	72,421.46
08/23	6,242.26	08/30	4,493.58	09/09	67,370.20
08/26	5,868.07	09/03	573.17	09/10	65,997.97
08/27	4,771.79	09/04	2,421.46	09/11	65,297.97
08/28	3,411.79	09/05	2,421.57	09/12	64,834.99

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

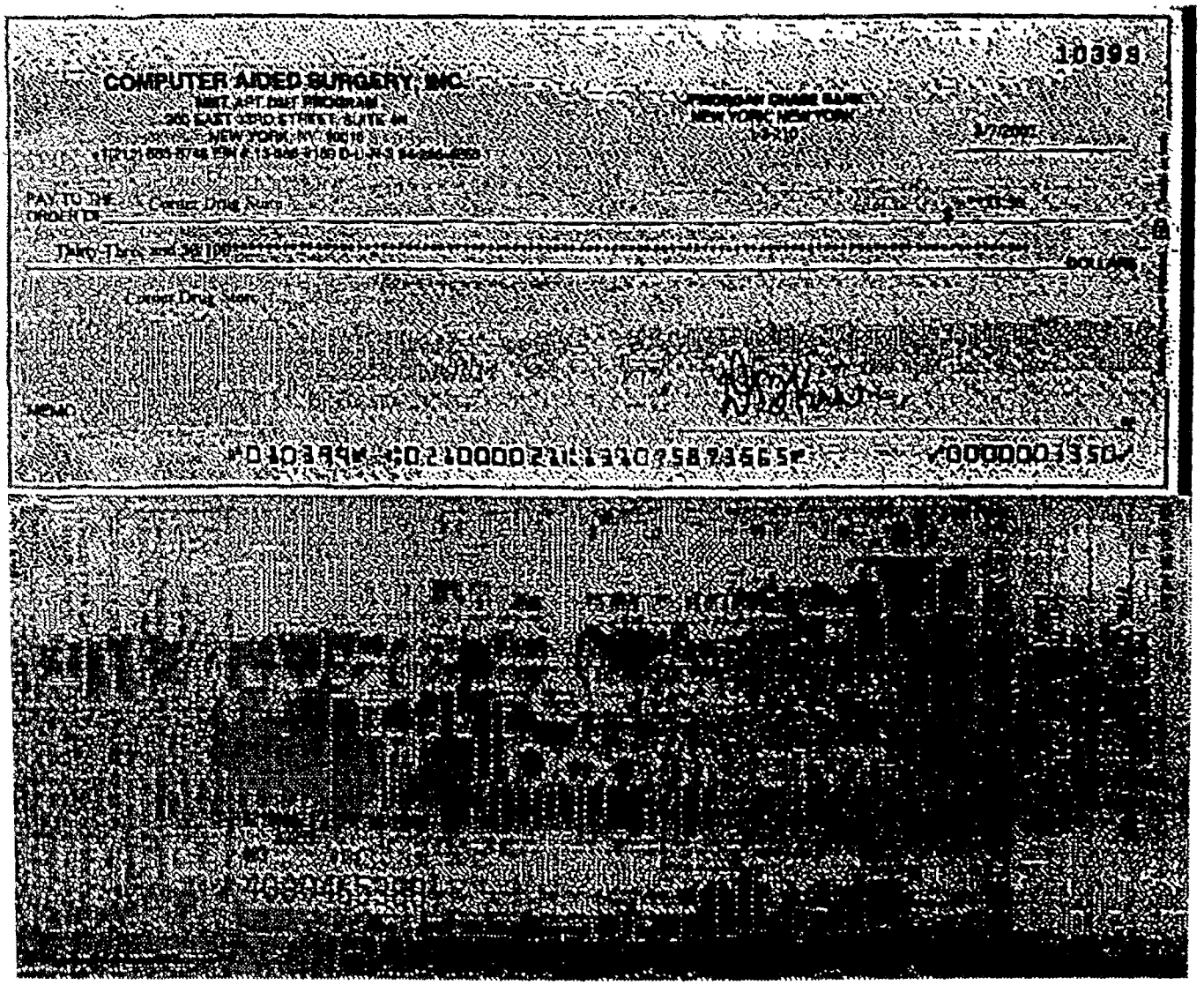
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

09/13	49,344.99	09/18	37,592.98	09/23	29,842.05
09/16	39,924.40	09/19	35,856.39		
09/17	39,779.99	09/20	33,936.39		

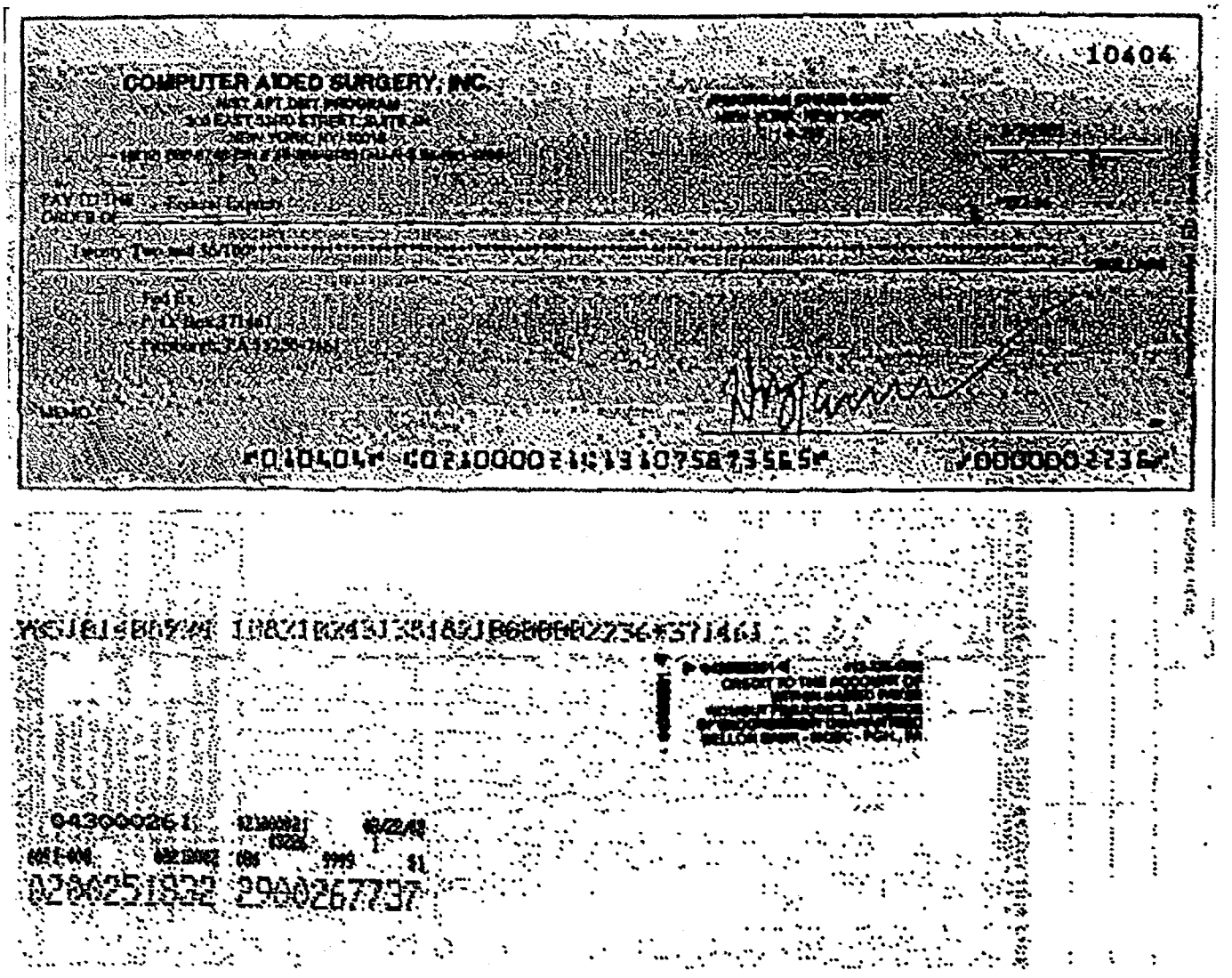
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

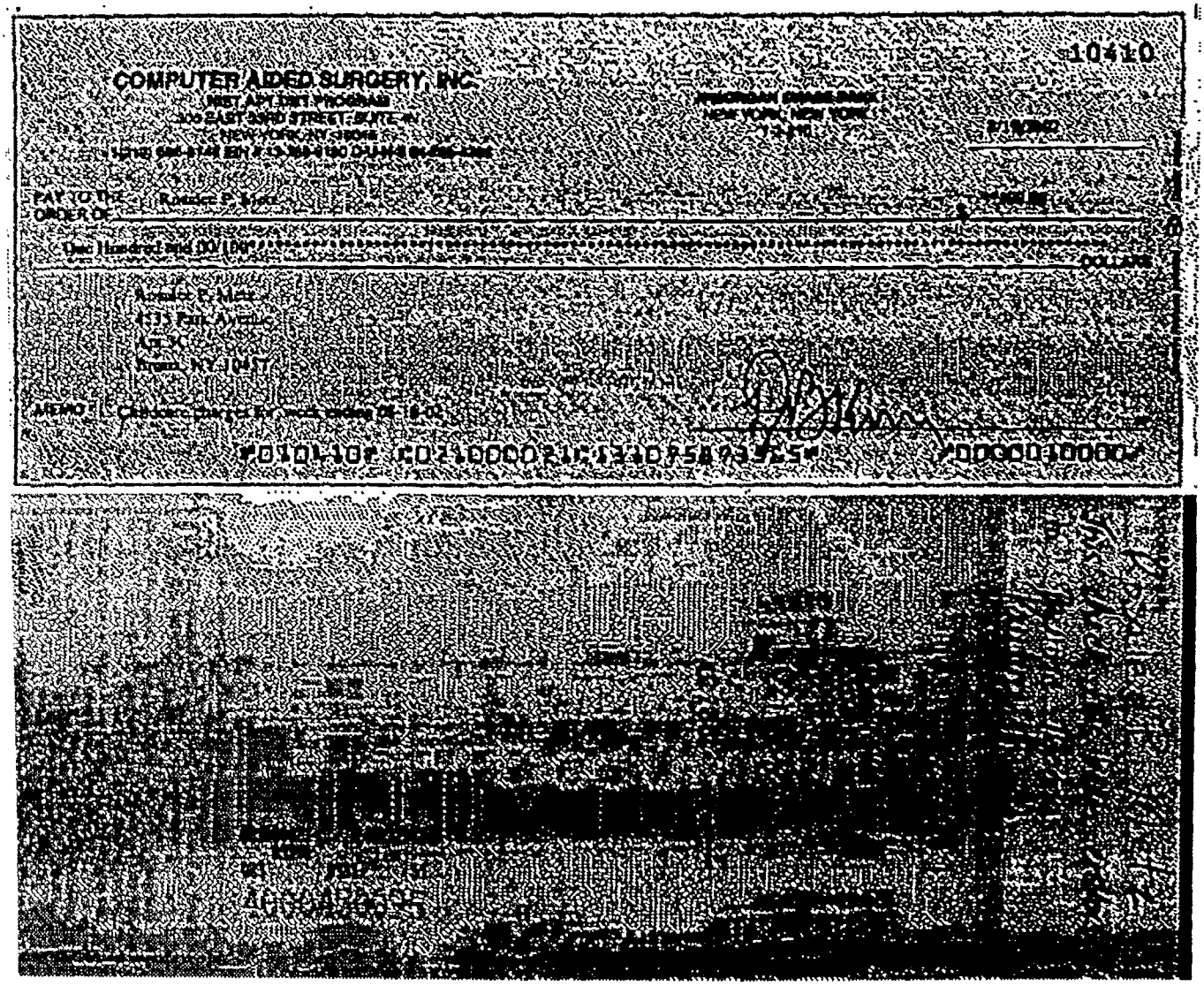
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040465388 Posting date 22-AUG-02



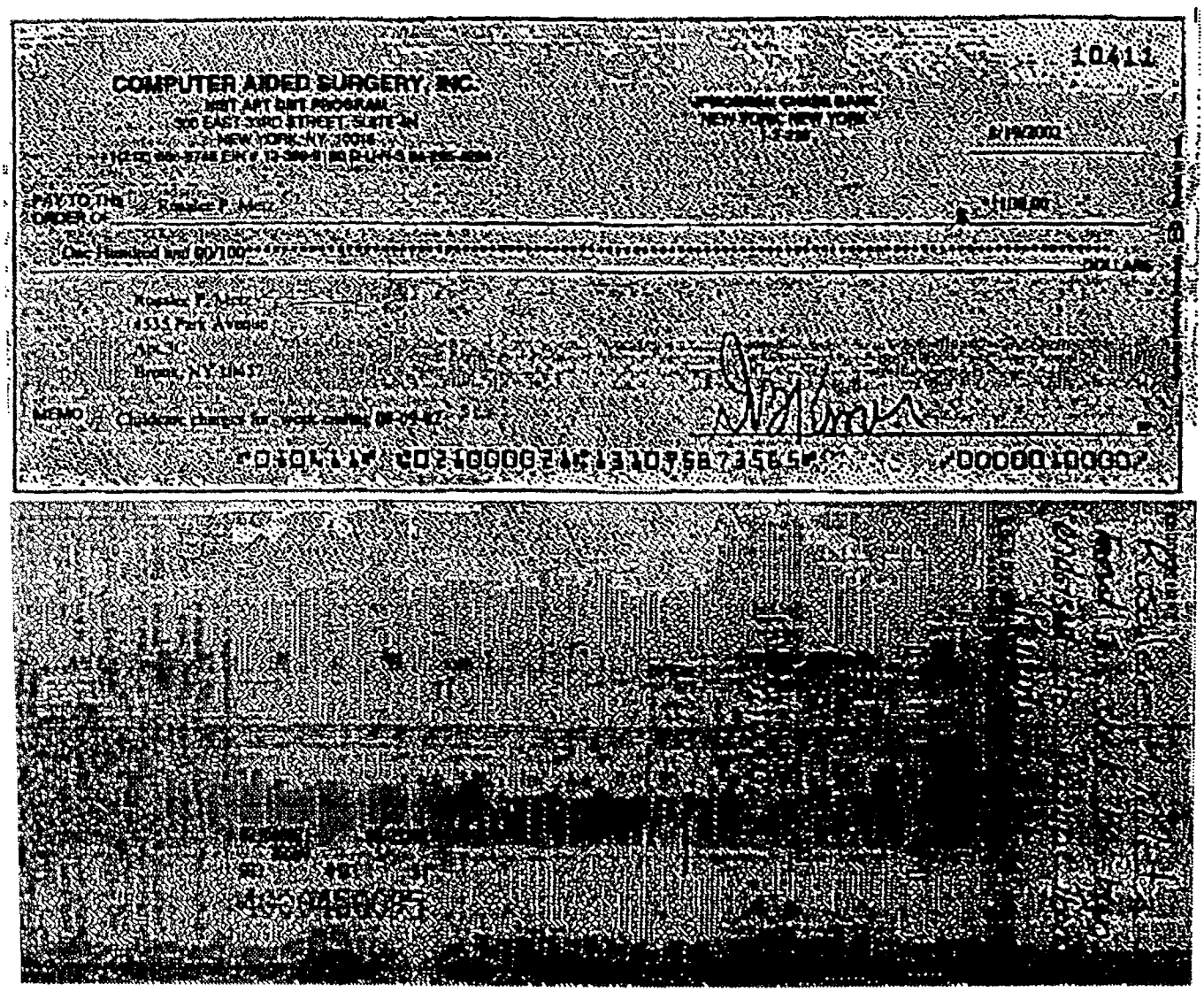
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029267737 Posting date 22-AUG-02



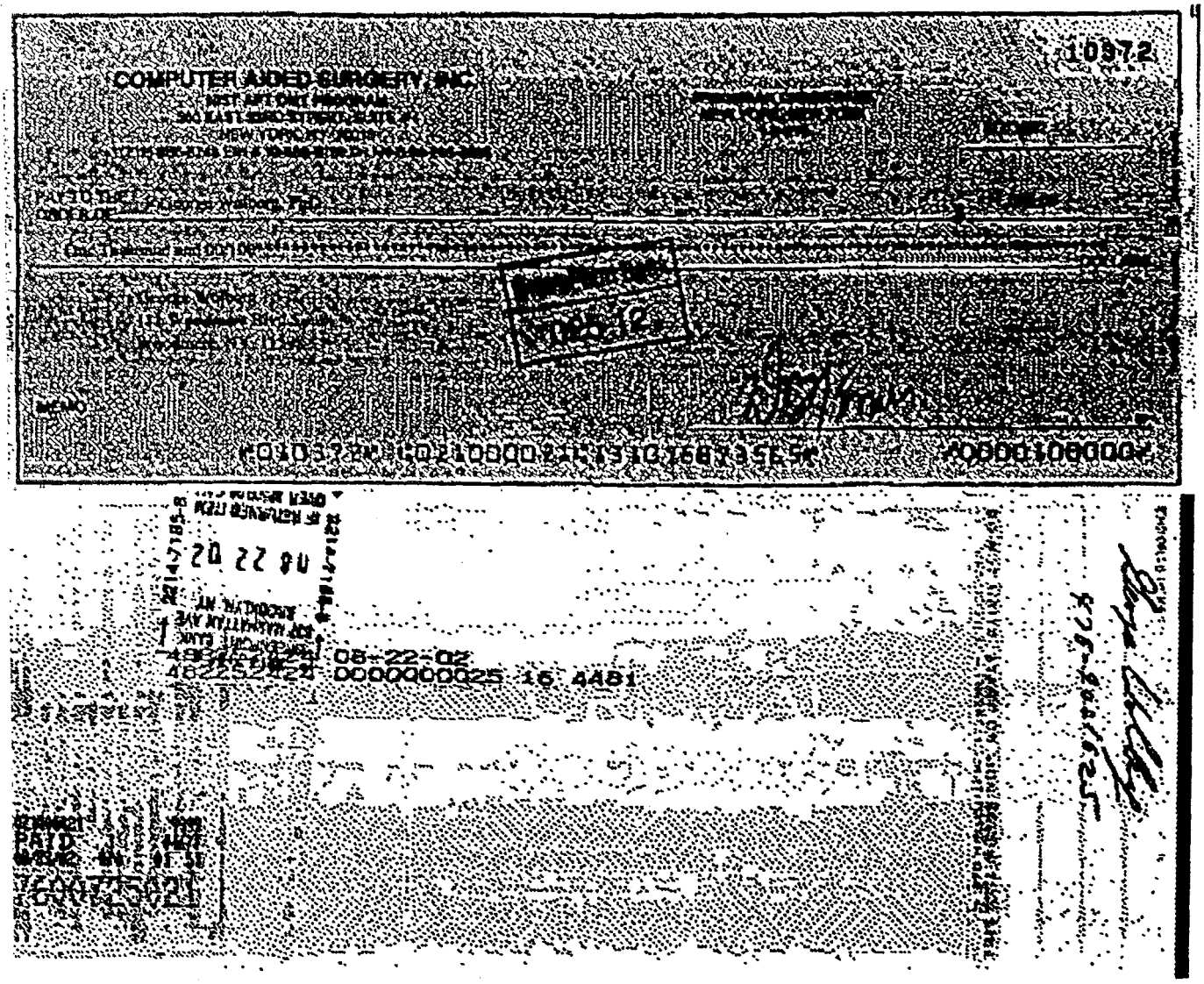
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040450096 Posting date 22-AUG-02



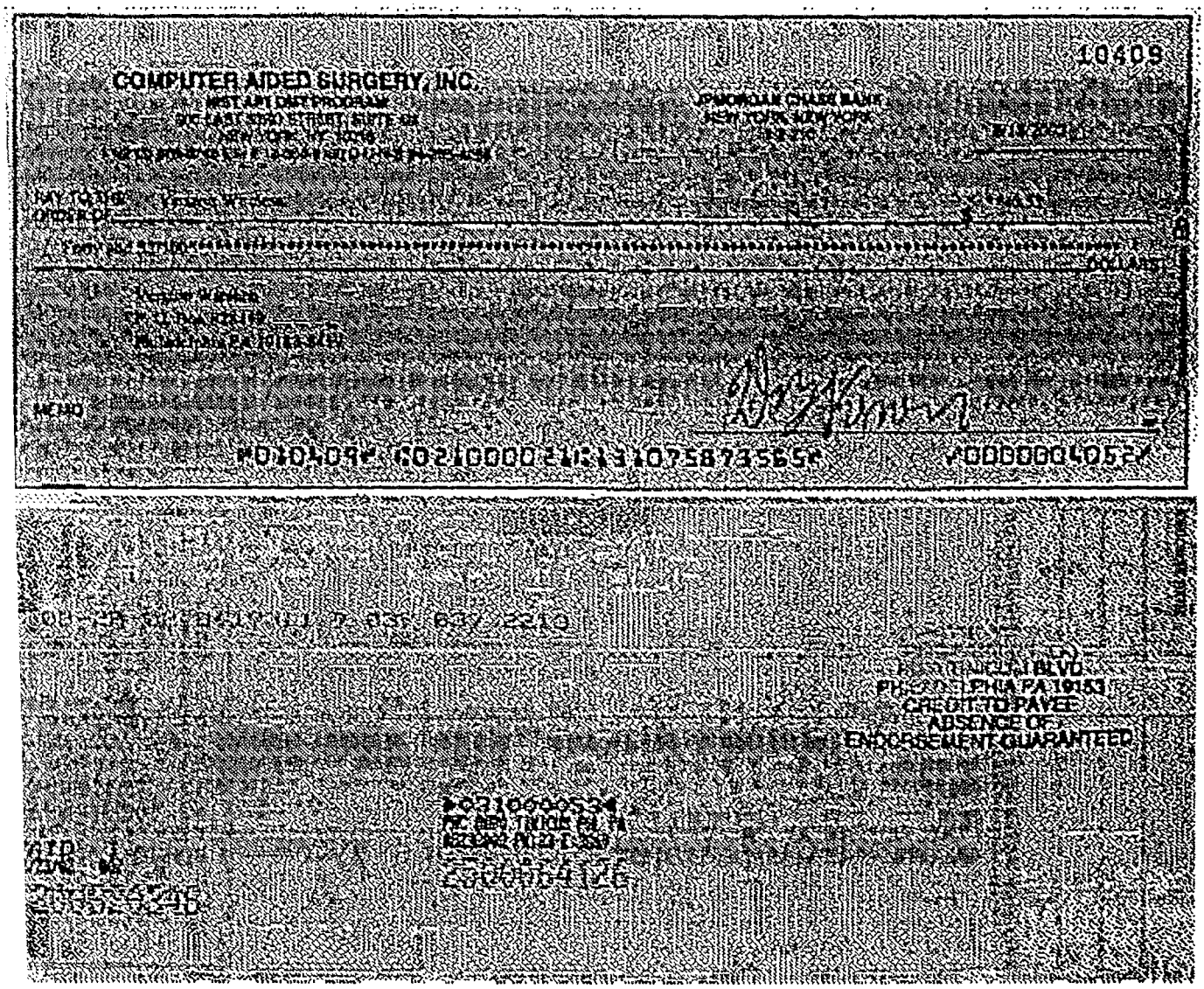
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040450095 Posting date 22-AUG-02



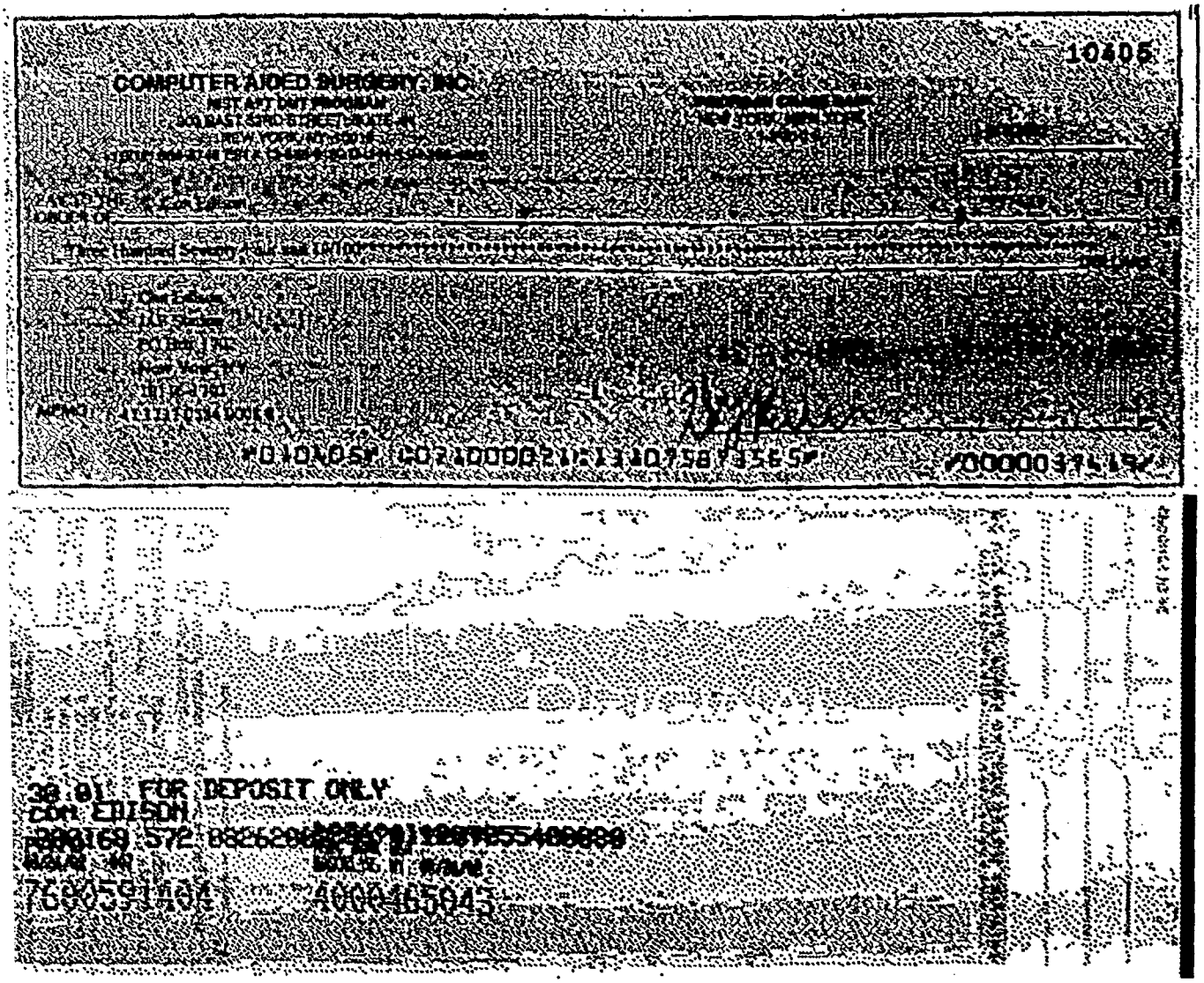
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076725021 Posting date 23-AUG-02



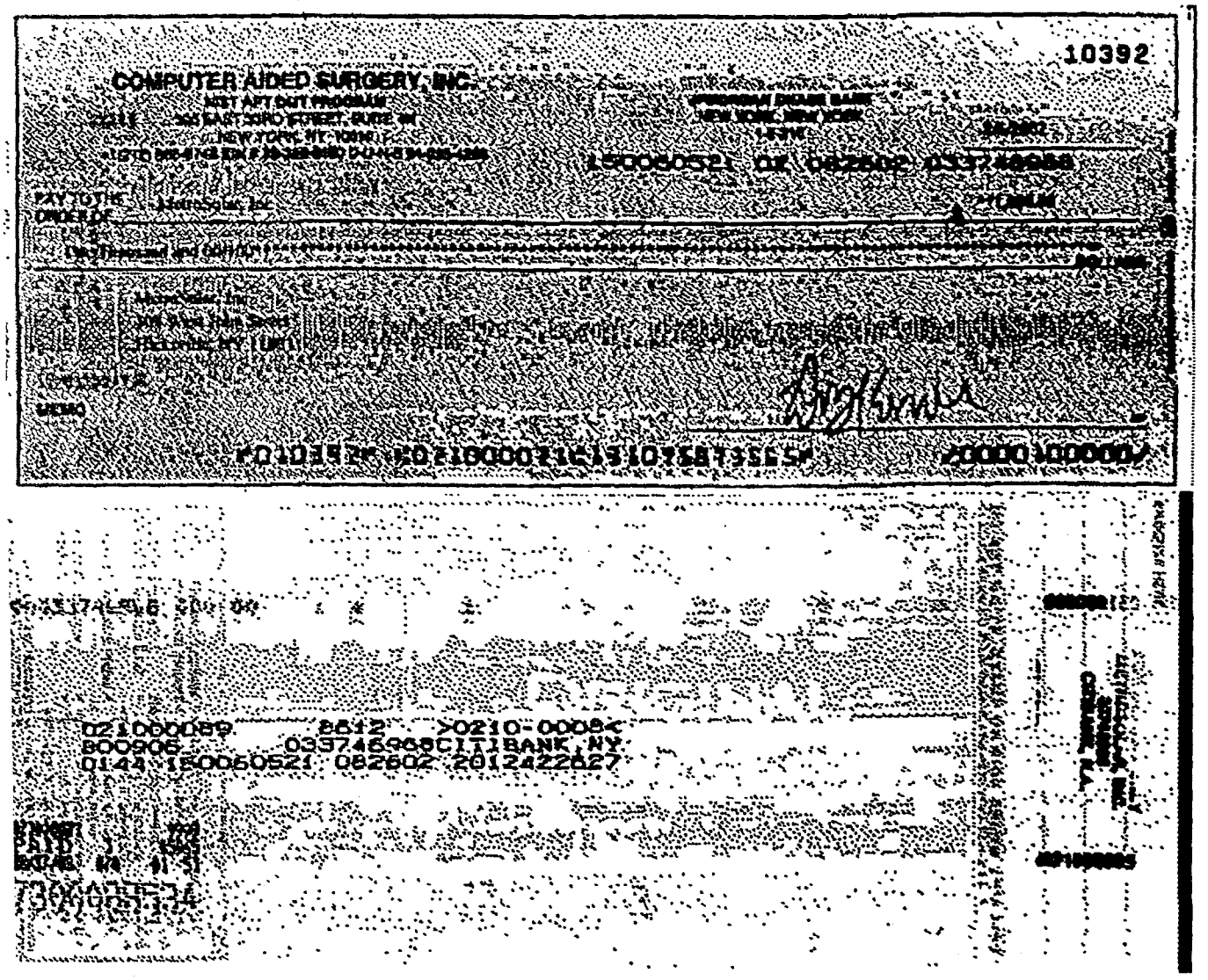
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012003859 Posting date 23-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012020348 Posting date 26-AUG-02

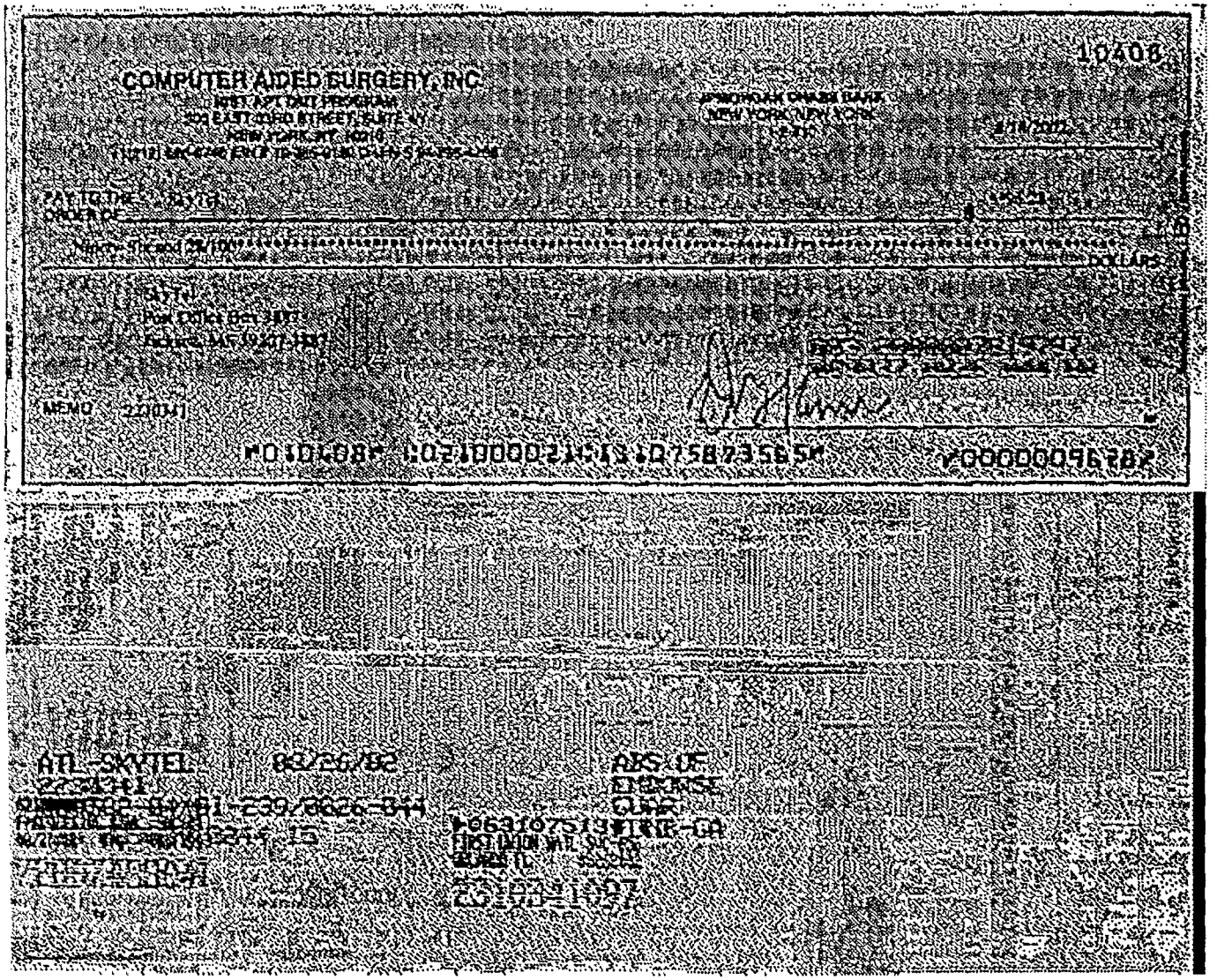


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073088534 Posting date 27-AUG-02

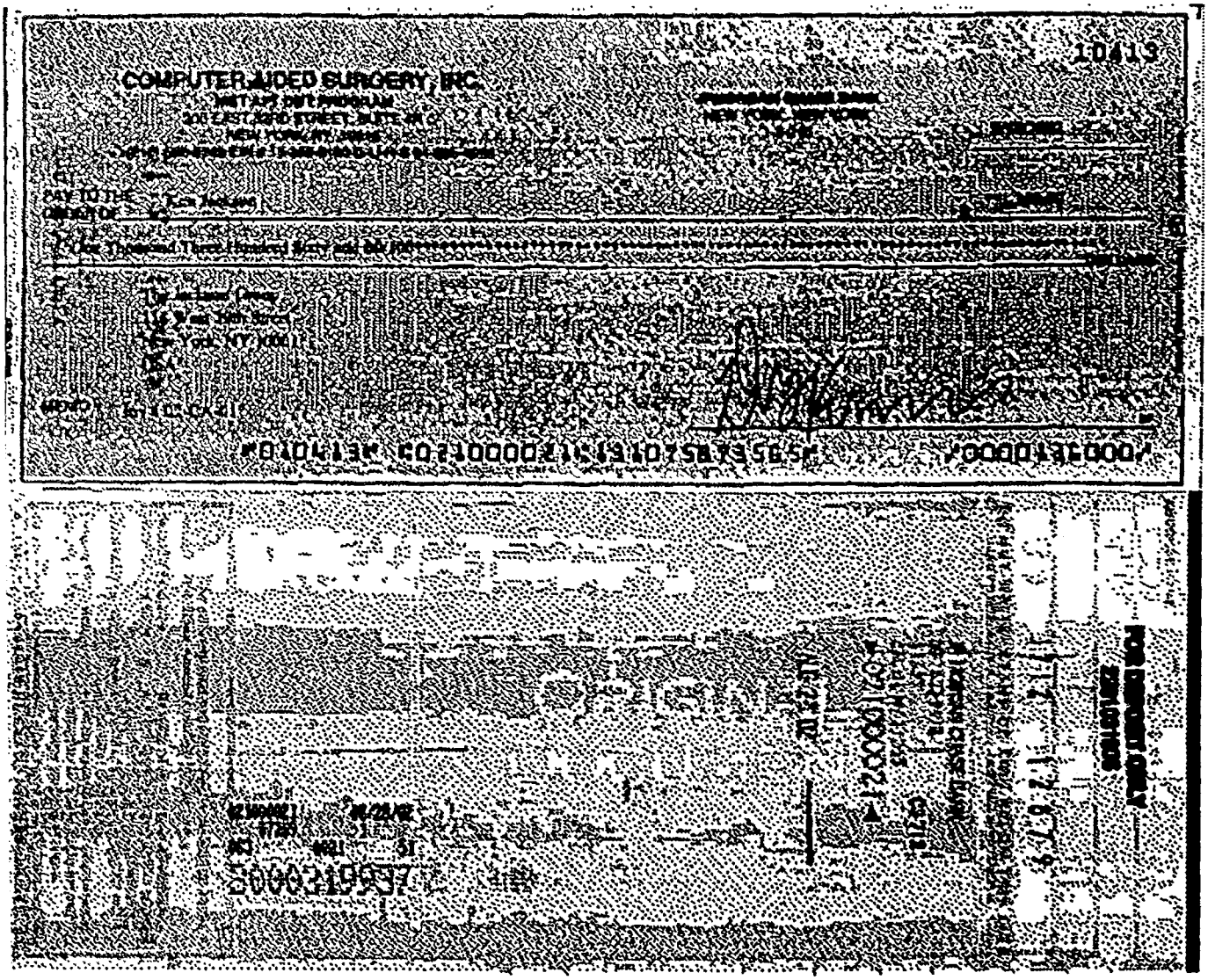


Metro Solar Inc

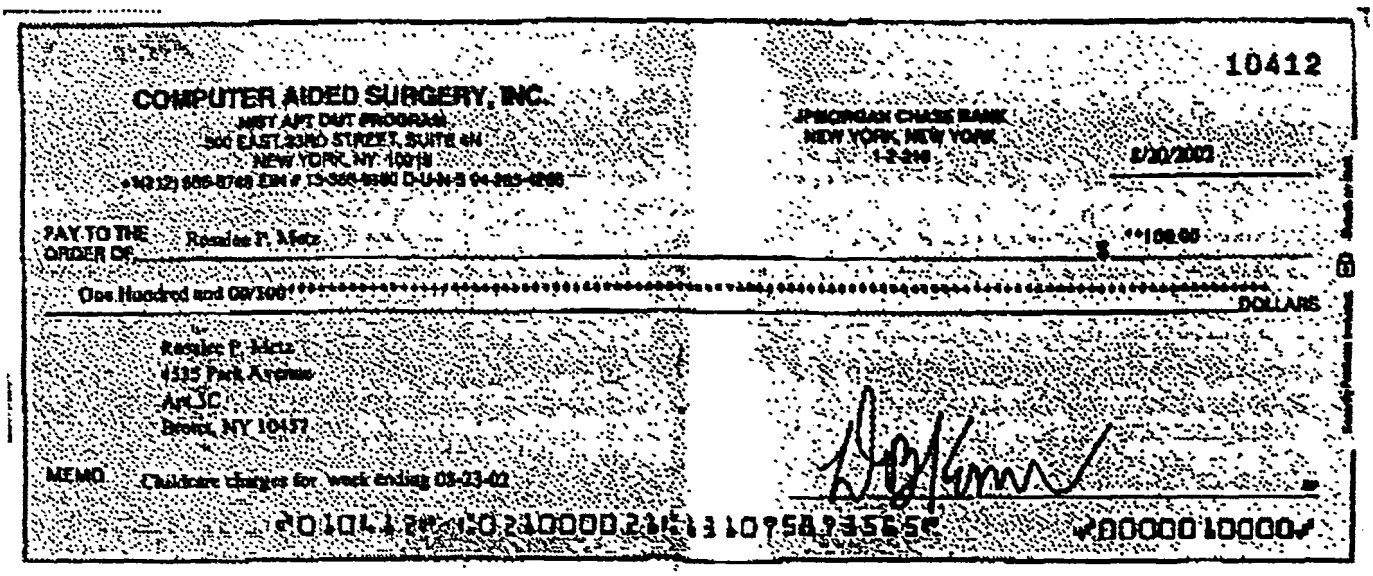
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072743304 Posting date 27-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030319937 Posting date 28-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052517403 Posting date 29-AUG-02



COMPUTER AIDED SURGERY, INC.
MIST APT DMT PROGRAM
500 EAST 83RD STREET, SUITE 4N
NEW YORK, NY 10028

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10412

8/20/2002

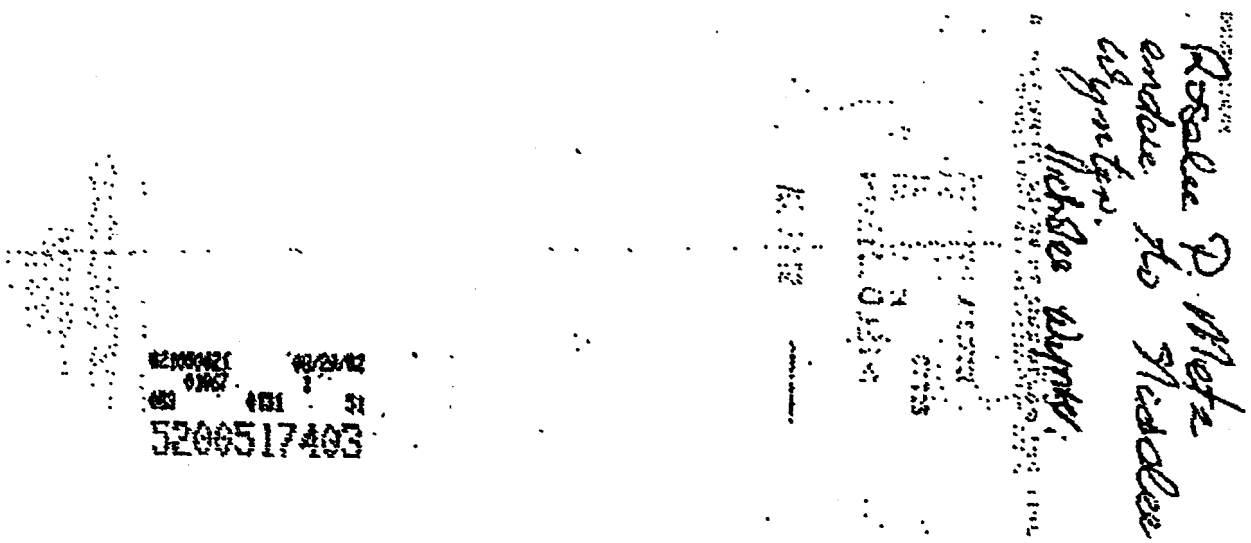
PAY TO THE ORDER OF Rosalee P. Metz $ **100.00

One Hundred and 00/100 DOLLARS

Rosalee P. Metz
4335 Park Avenue
Apt 3C
Bronx, NY 10457

MEMO Childcare charges for week ending 08-23-02

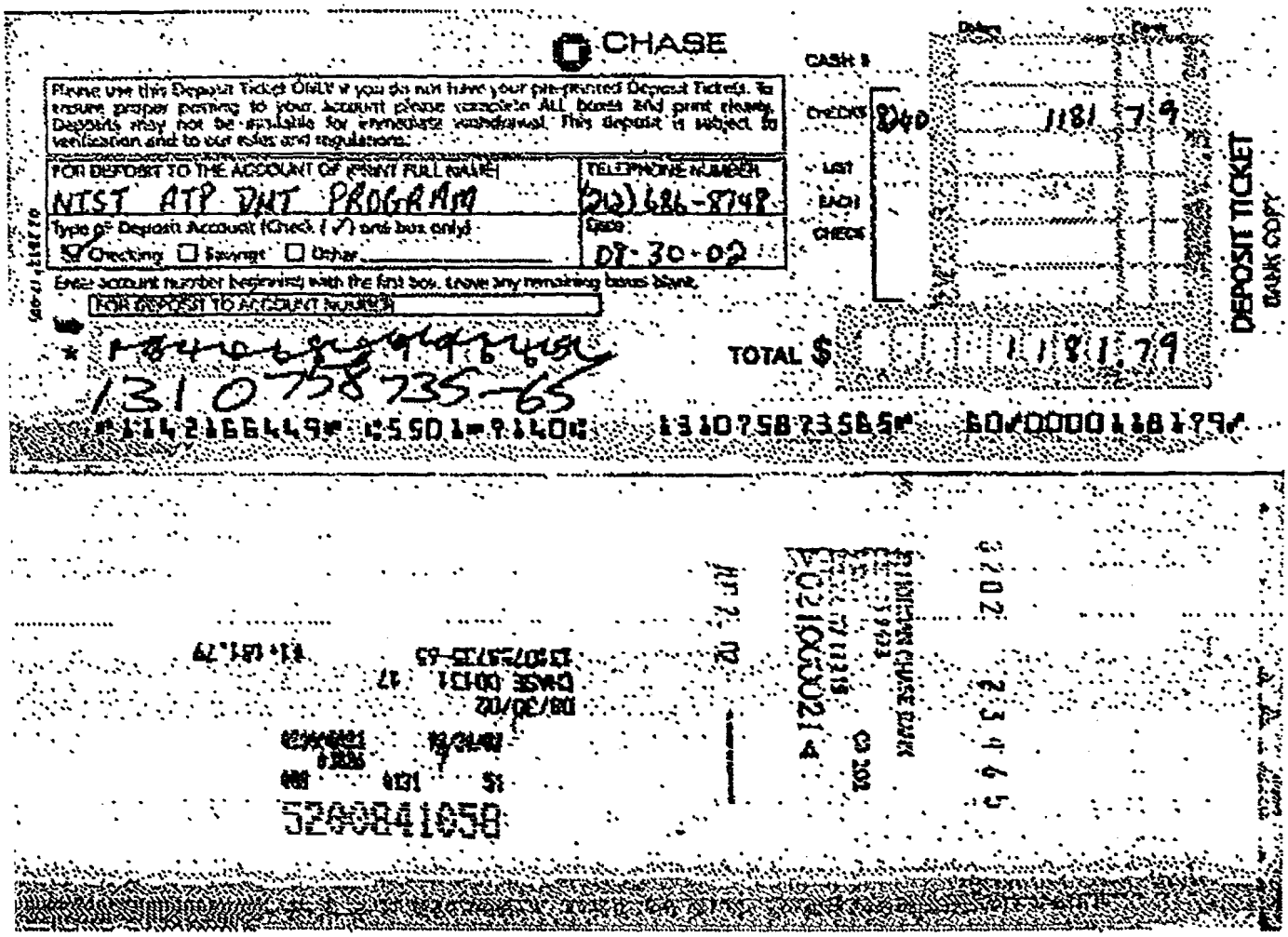
⑆021041281⑆ 0210000231 3107584 3556⑈ ⑈00000 10000⑈



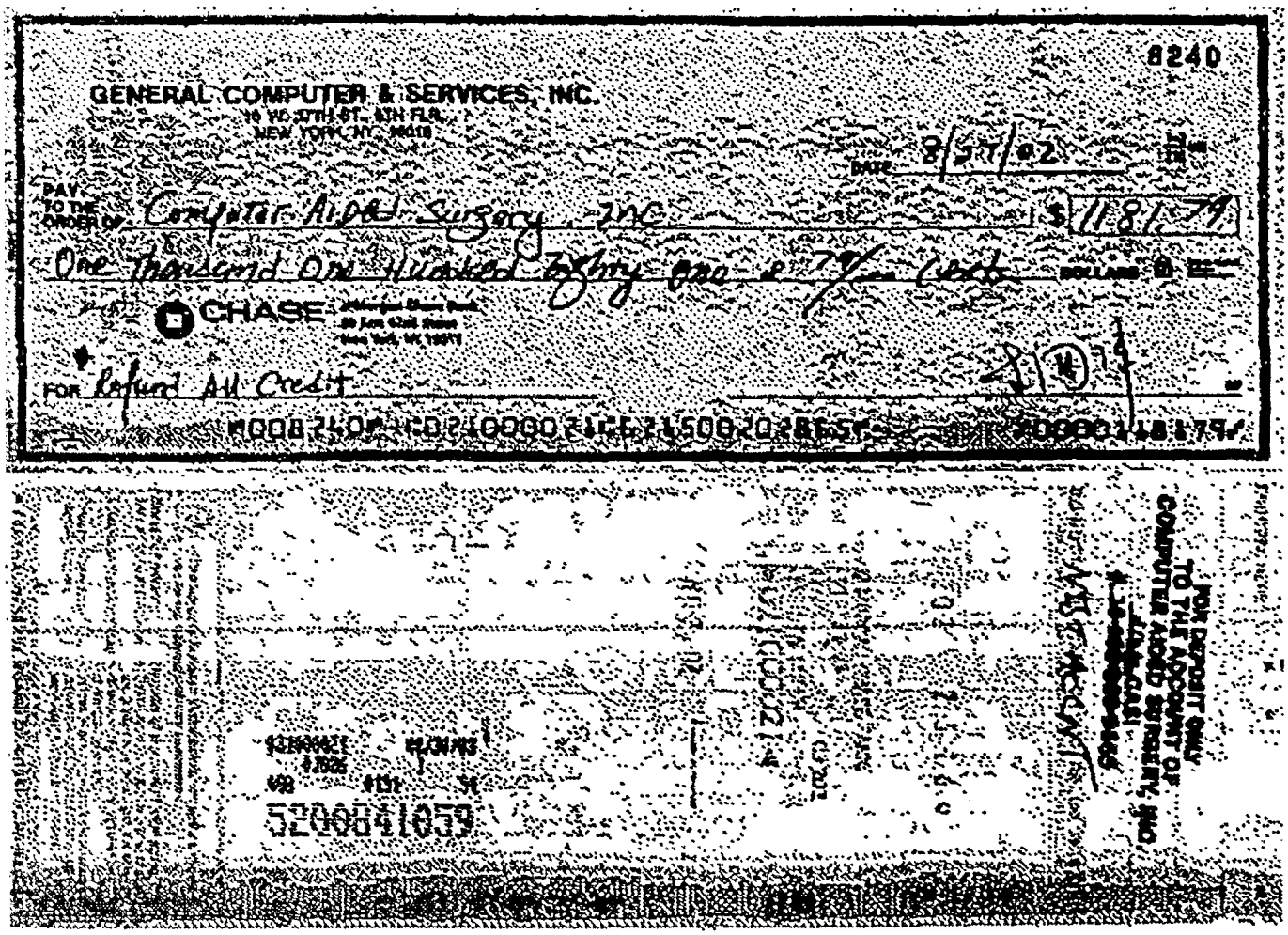
Rosalee P. Metz endorse to Michelle Gunter Michelle Gunter

⑆021000021⑆ 08/29/02
0002 1
483 4151 21
5200517403

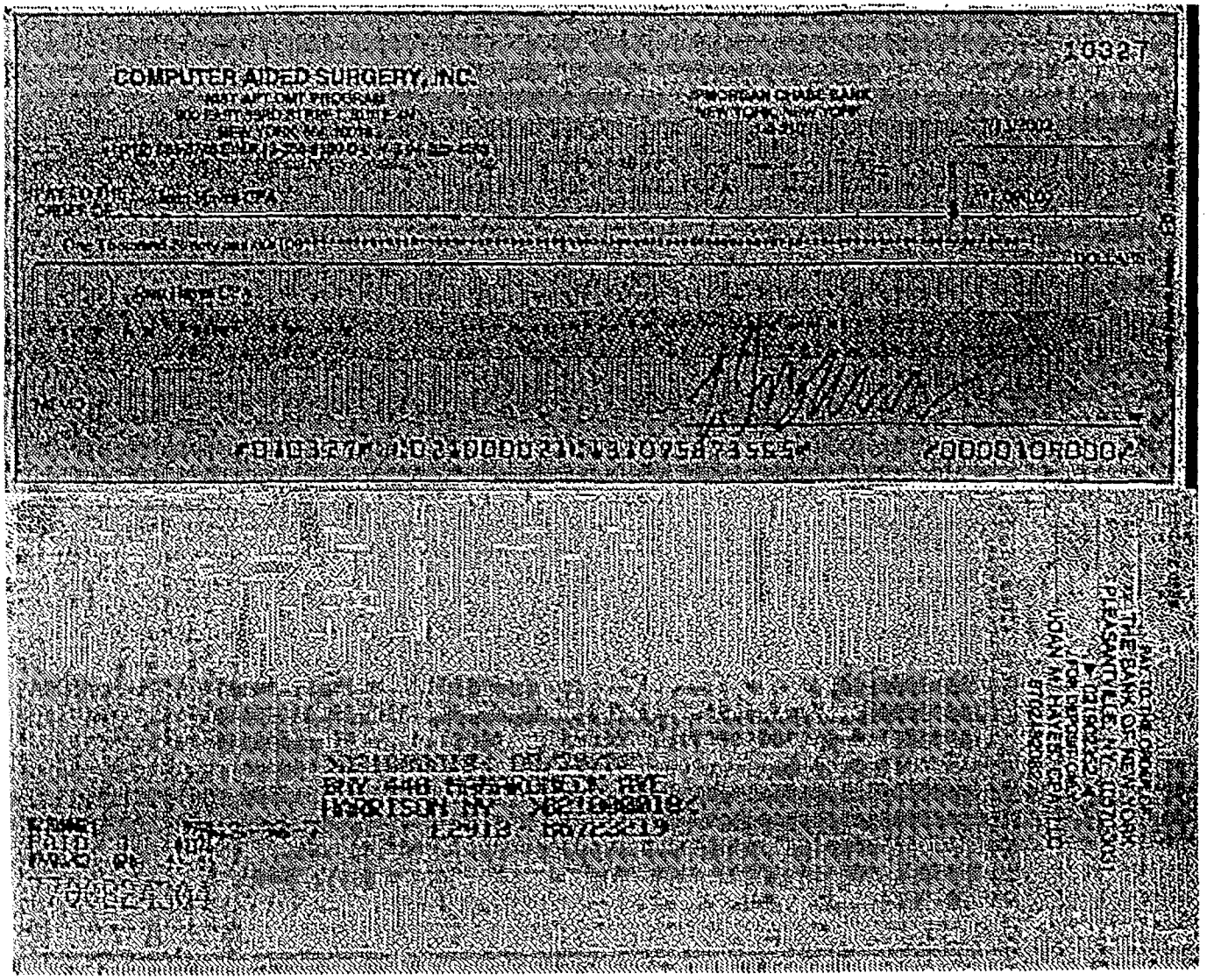
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052841058 Posting date 30-AUG-02



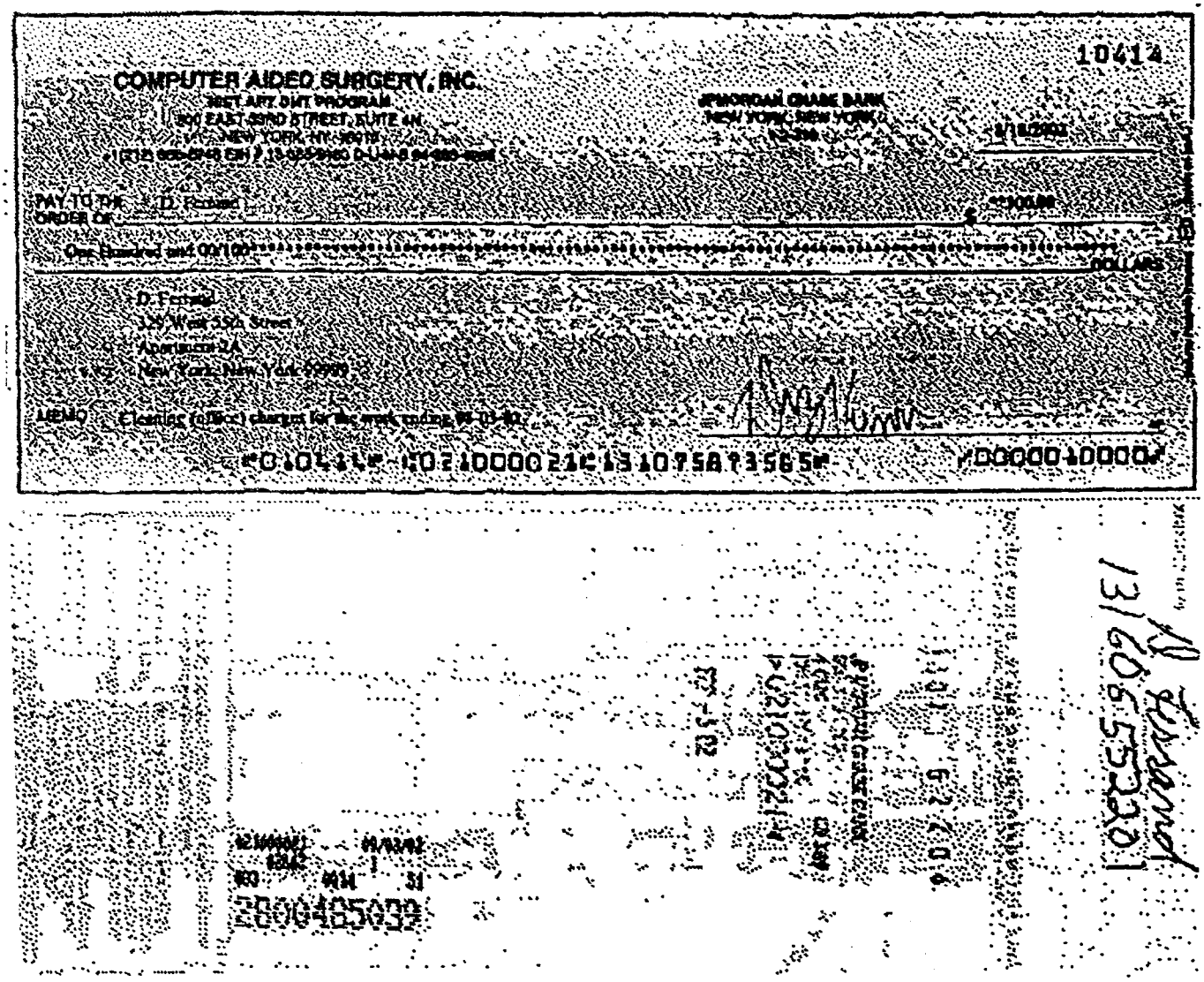
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052841059 Posting date 30-AUG-02



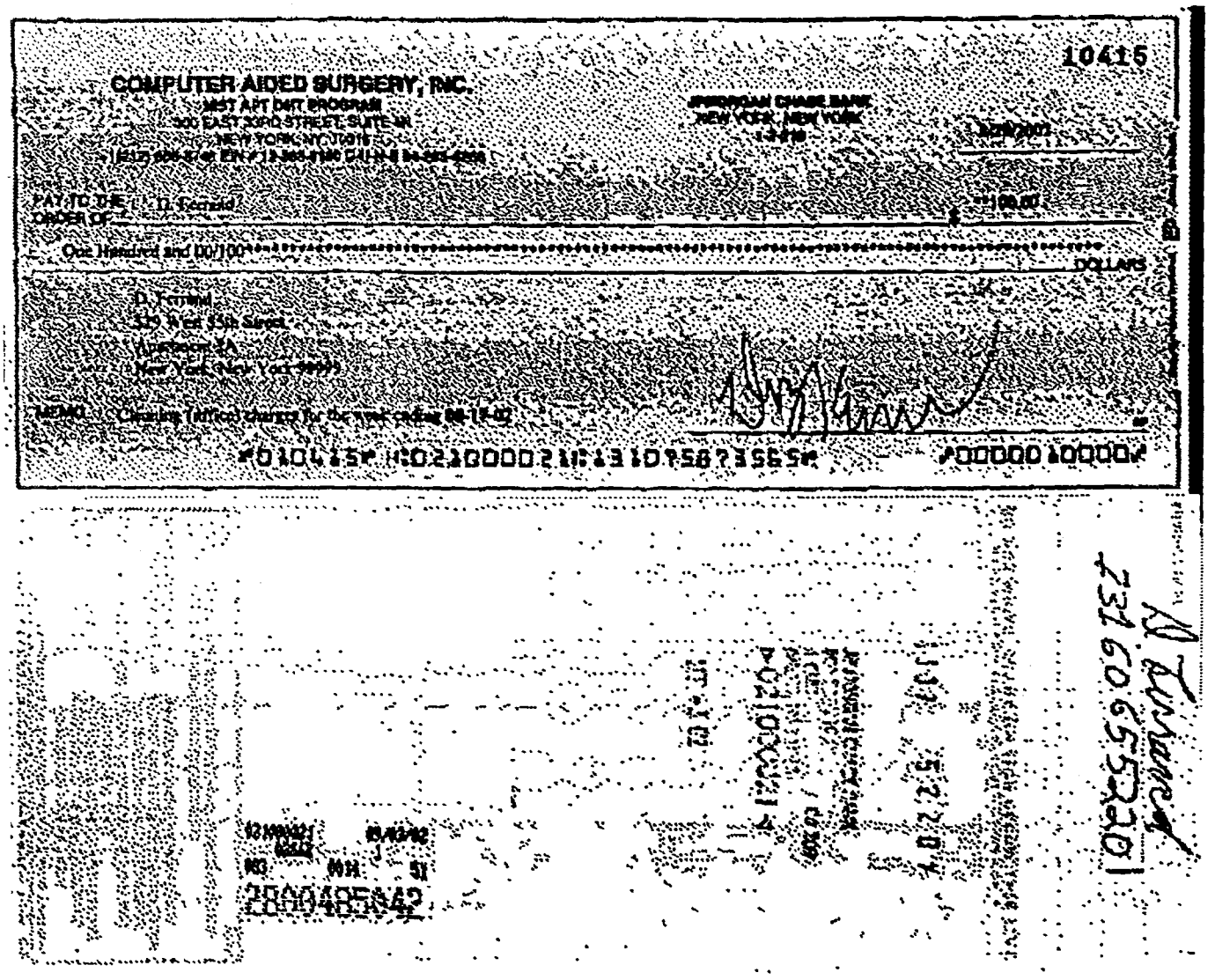
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0077824304 Posting date 03-SEP-02



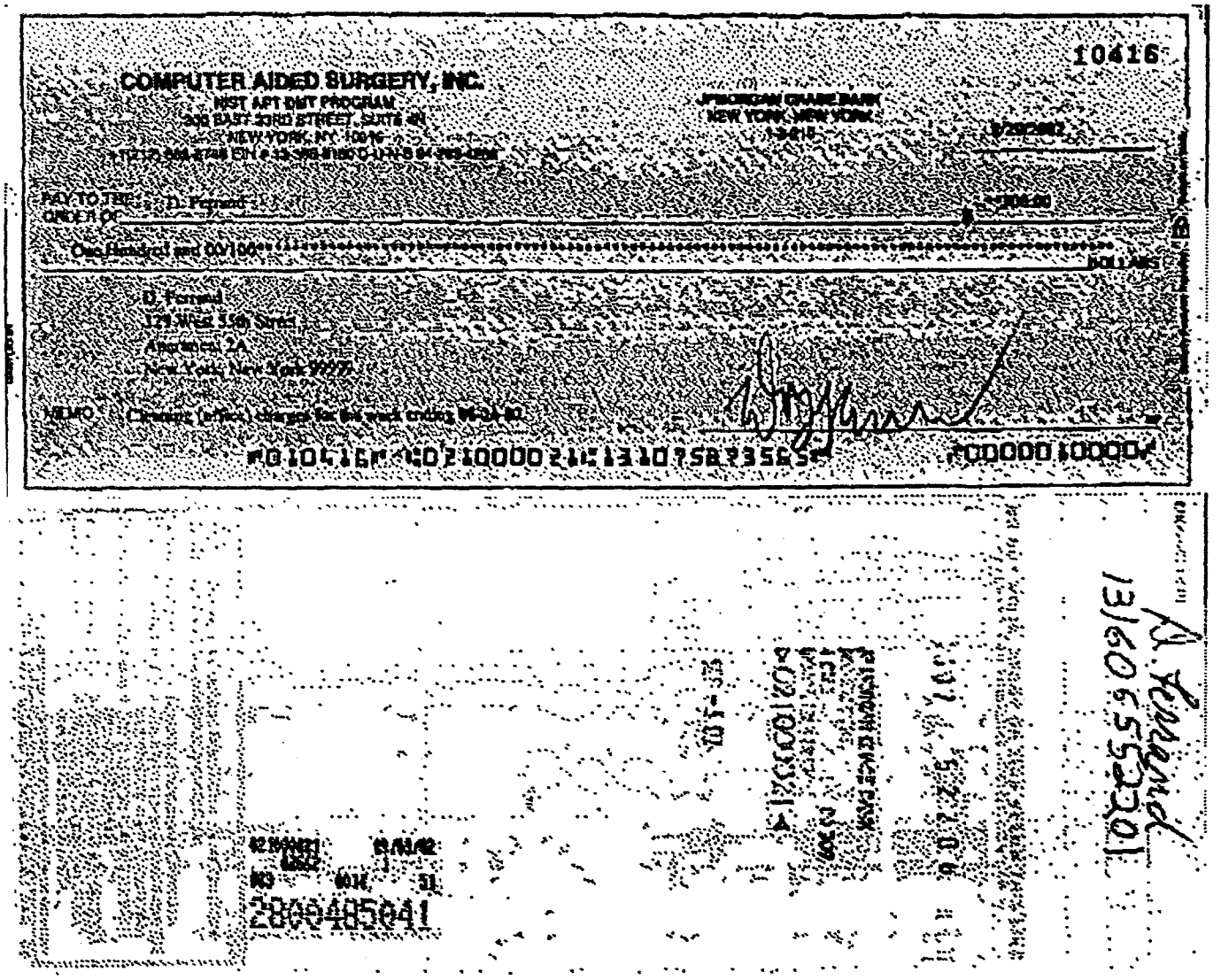
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028485039 Posting date 03-SEP-02



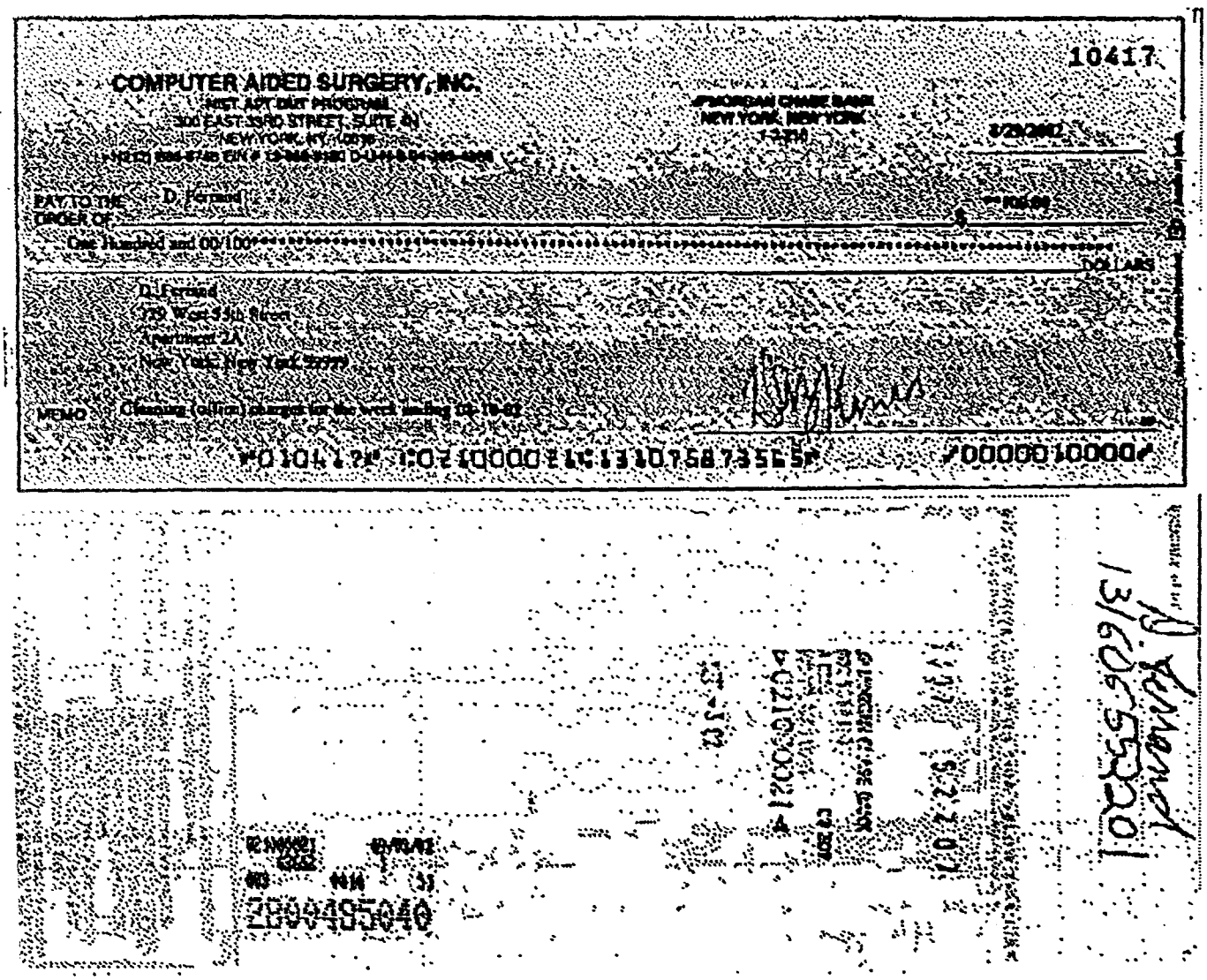
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028485042 Posting date 03-SEP-02



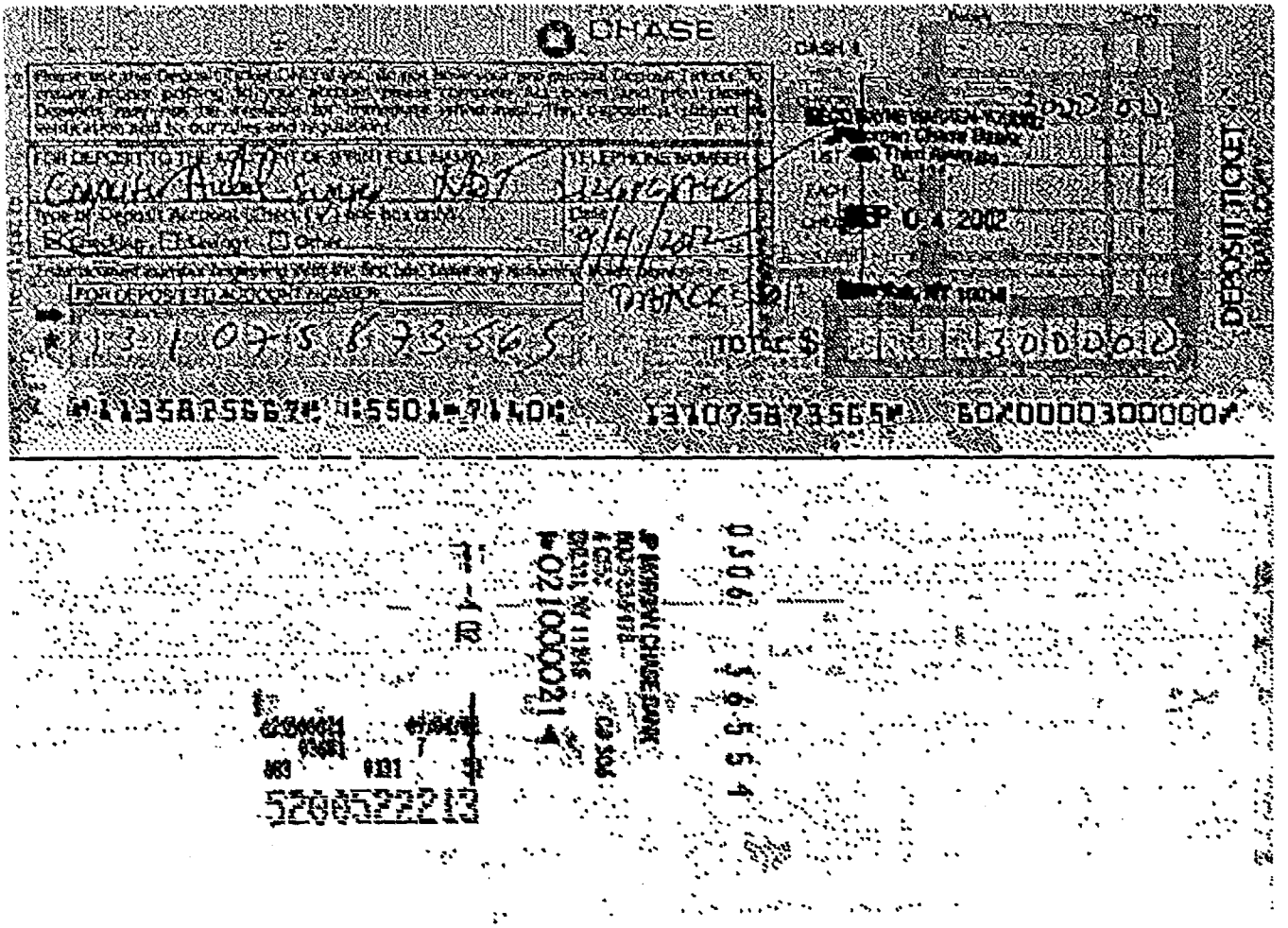
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028485041 Posting date 03-SEP-02



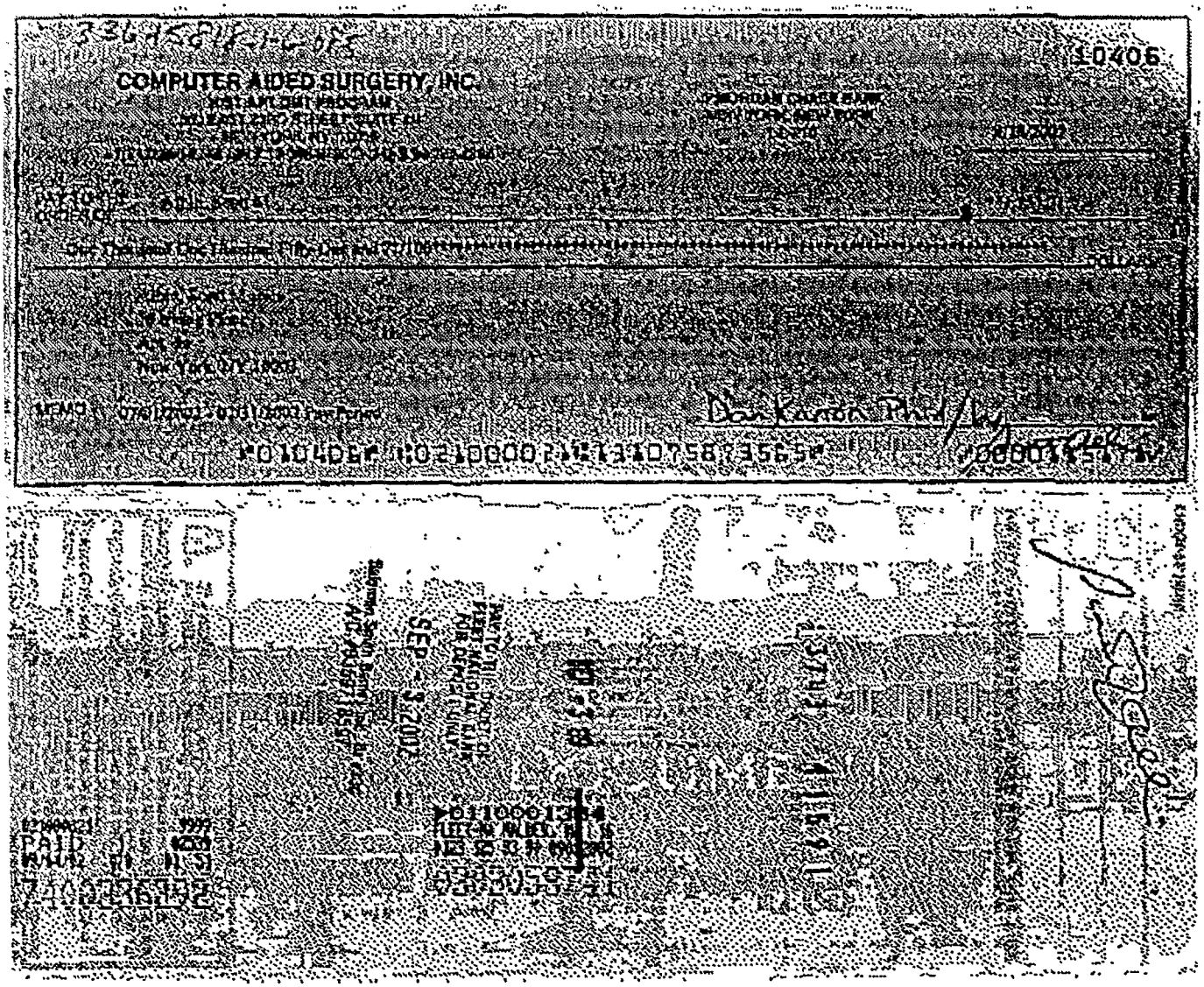
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028485040 Posting date 03-SEP-02



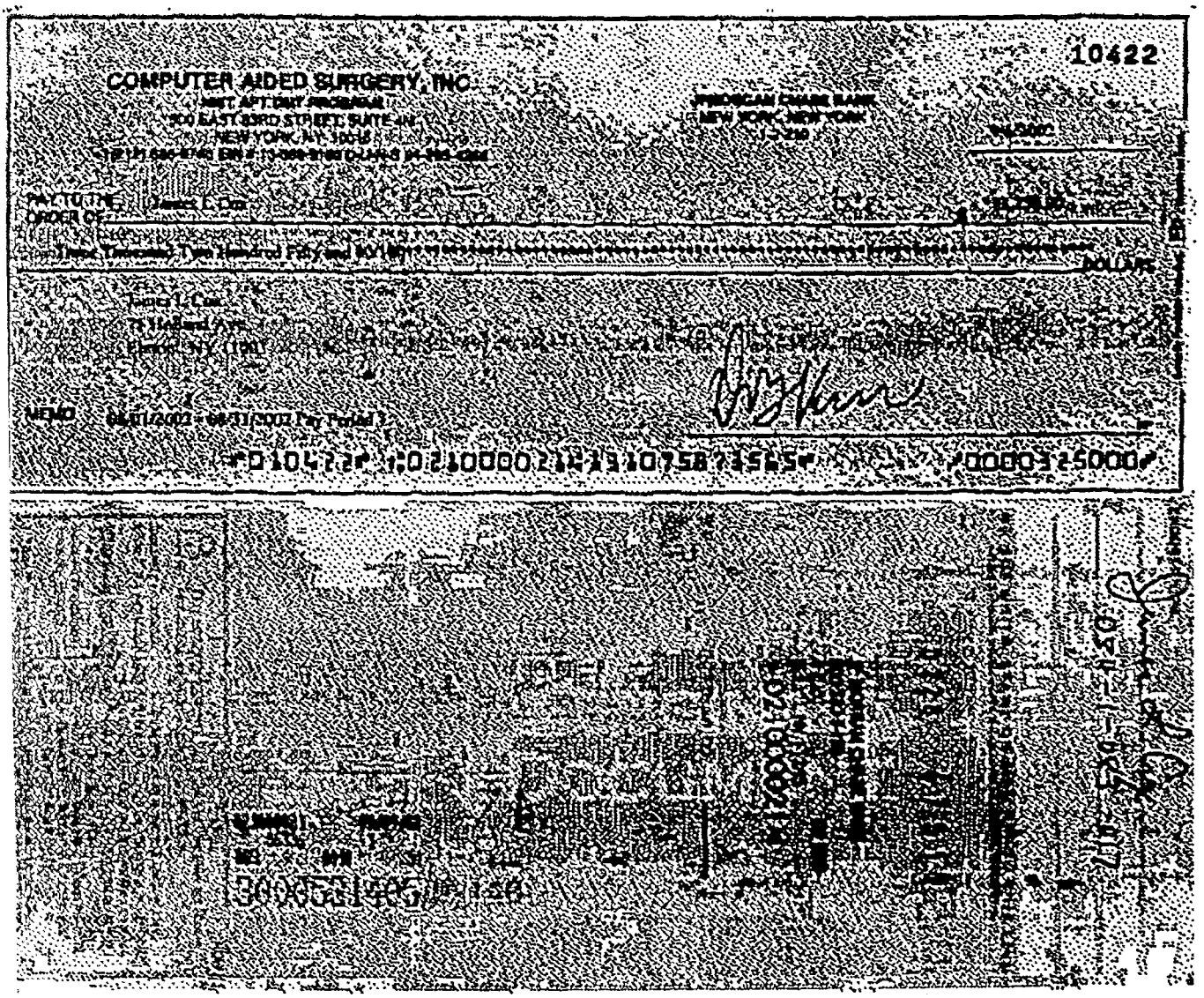
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052522213 Posting date 04-SEP-02



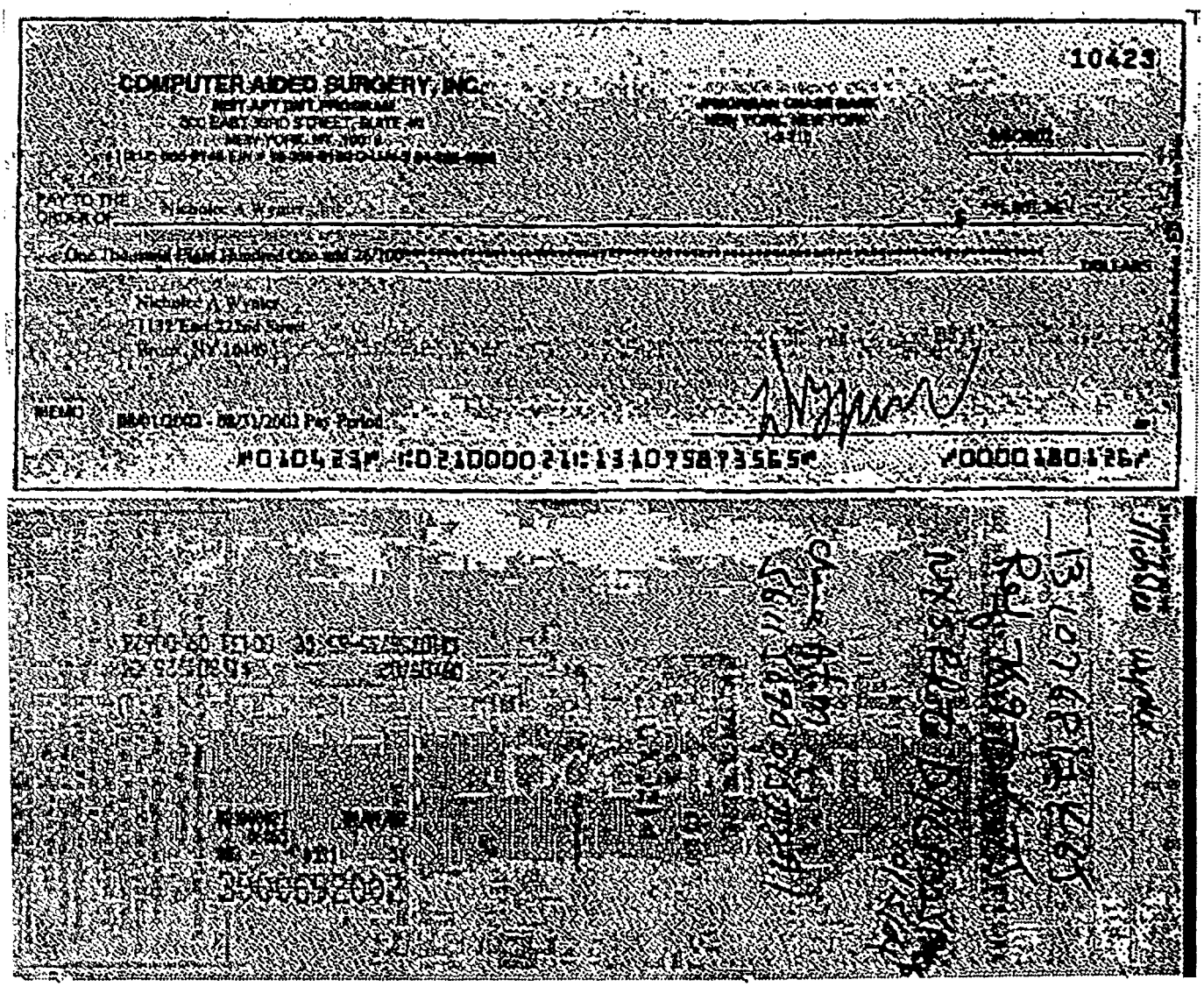
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074336292 Posting date 04-SEP-02



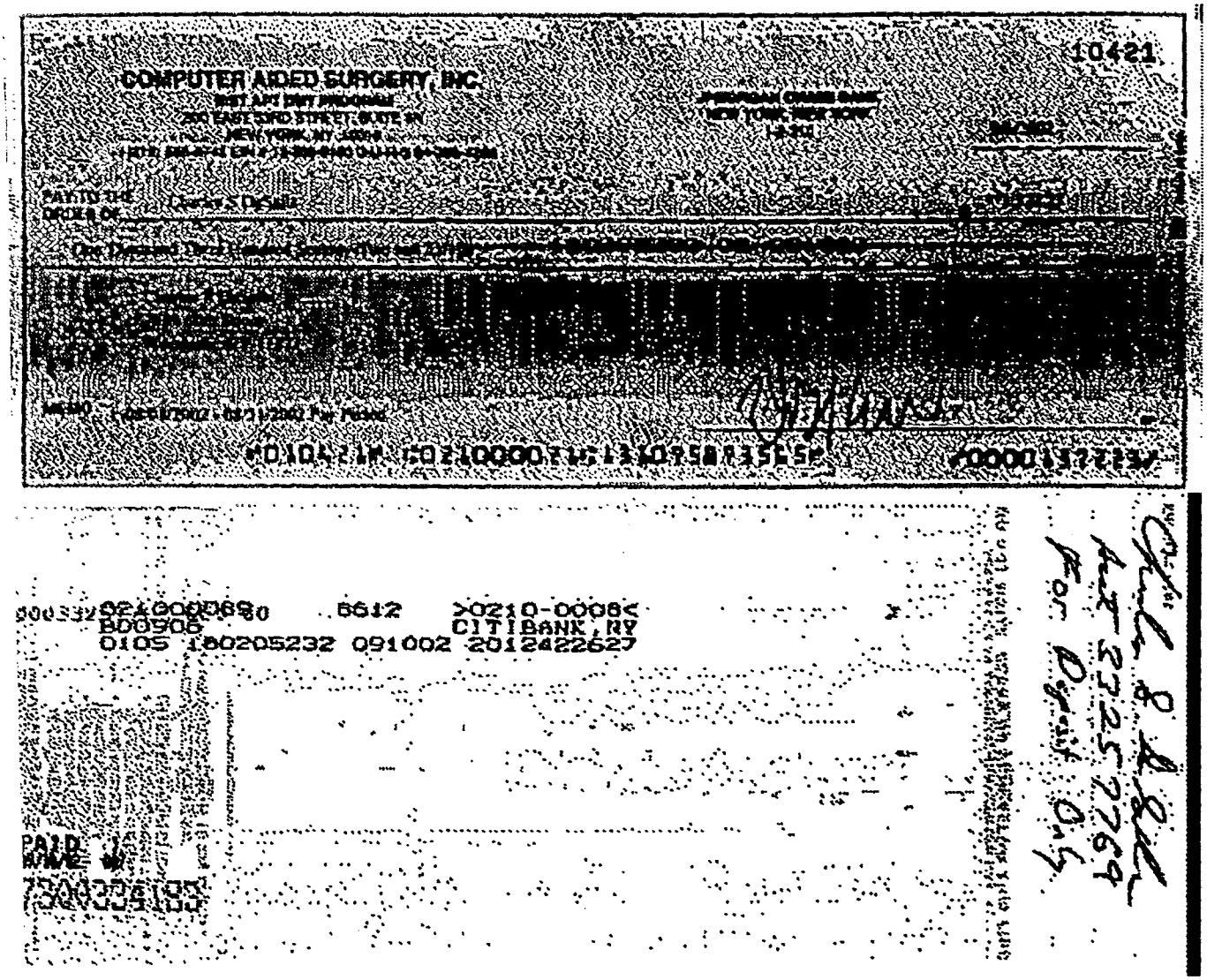
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030531405 Posting date 09-SEP-02



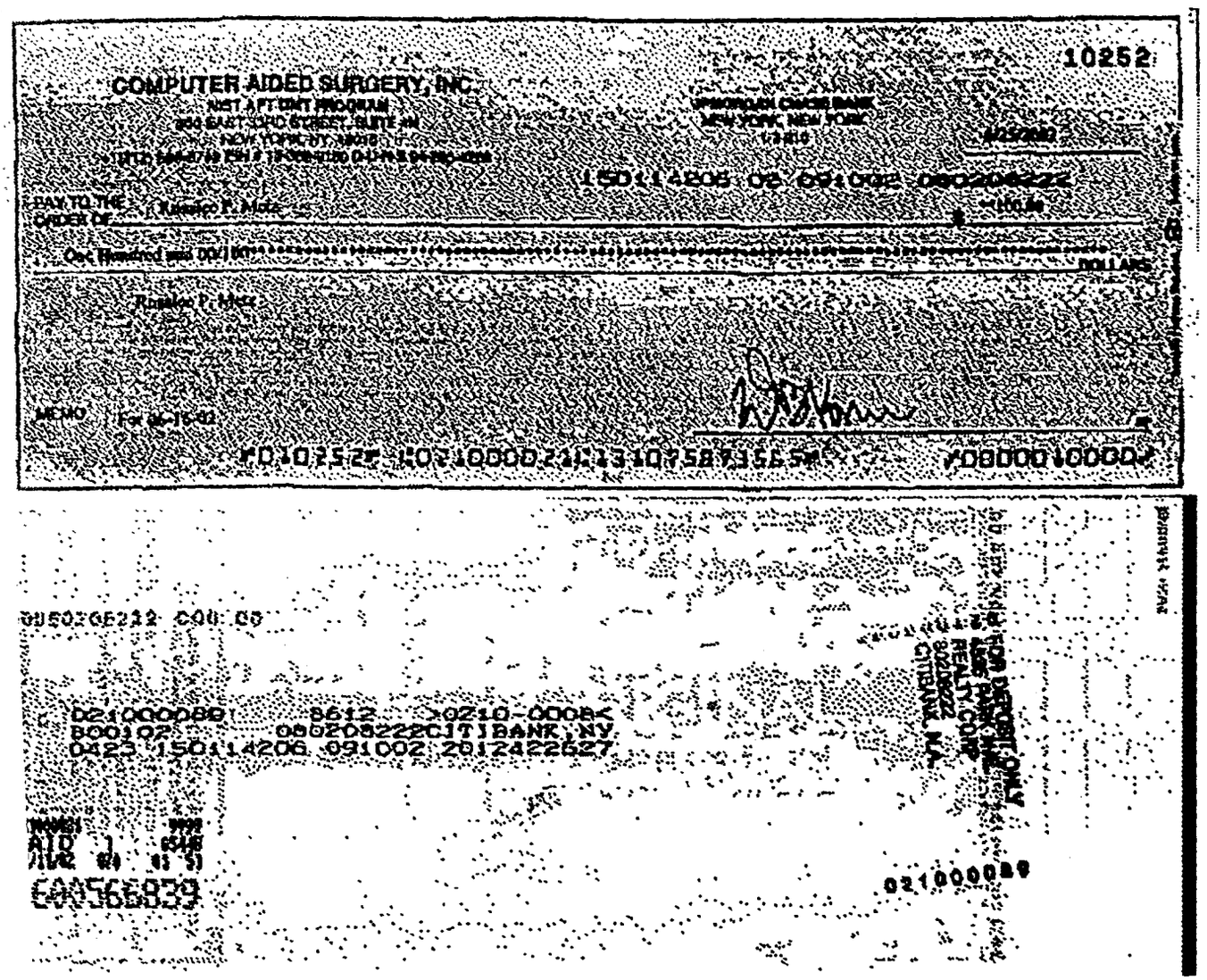
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030692002 Posting date 09-SEP-02



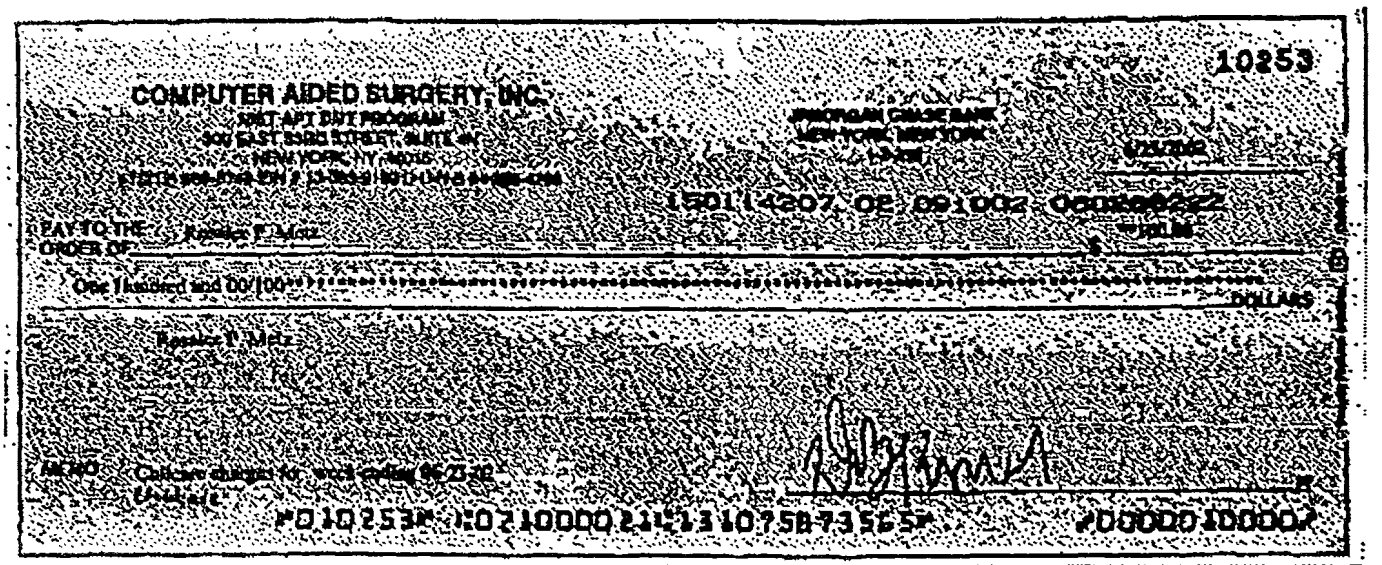
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012450729 Posting date 10-SEP-02

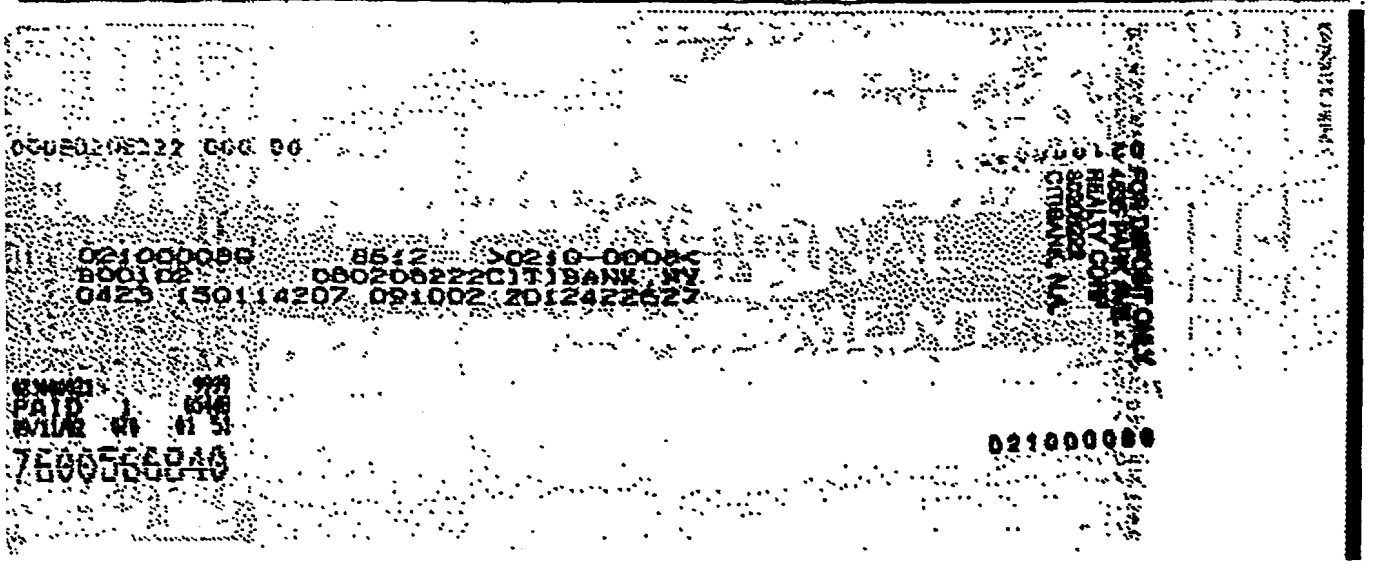


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566839 Posting date 11-SEP-02

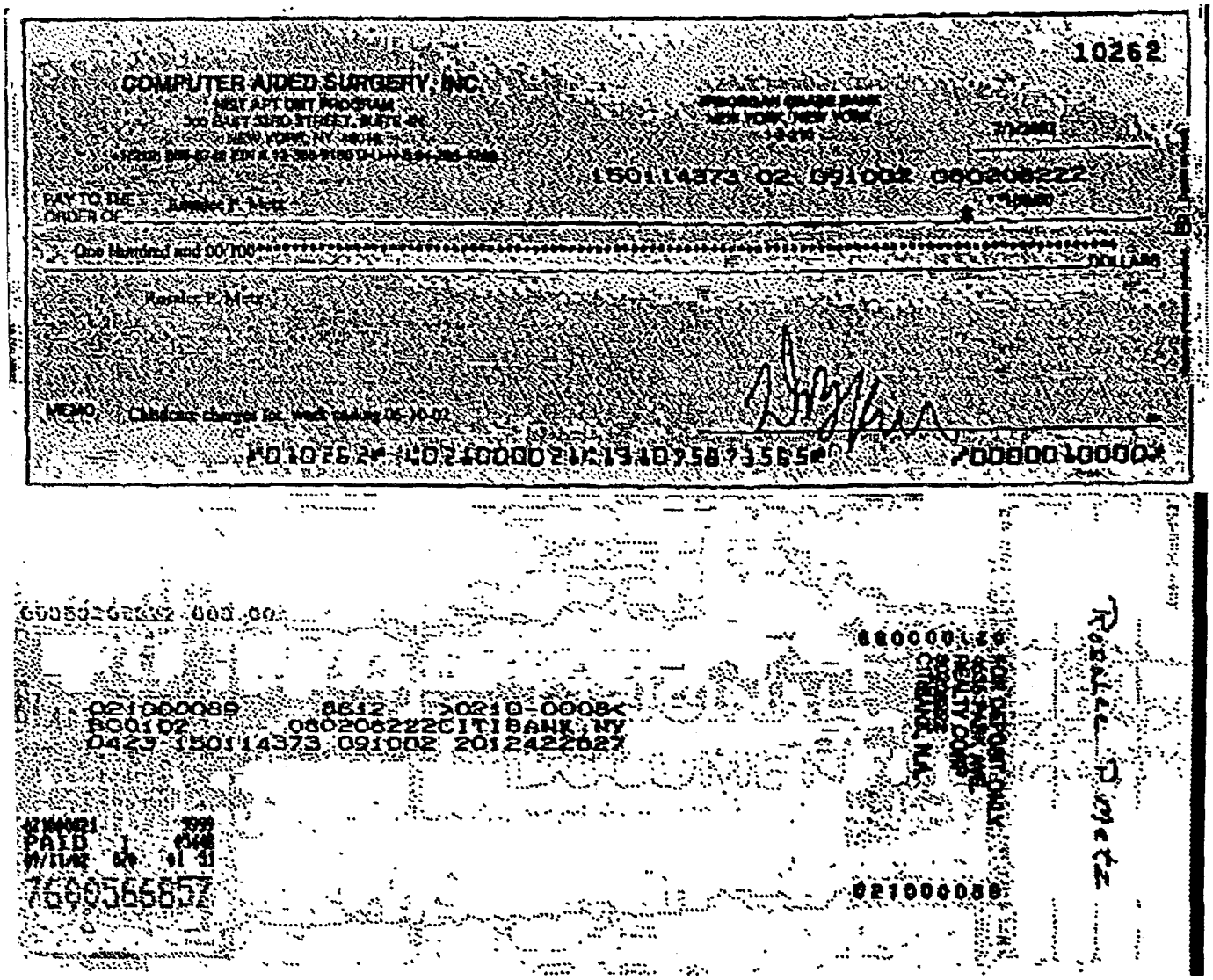


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566840 Posting date 11-SEP-02

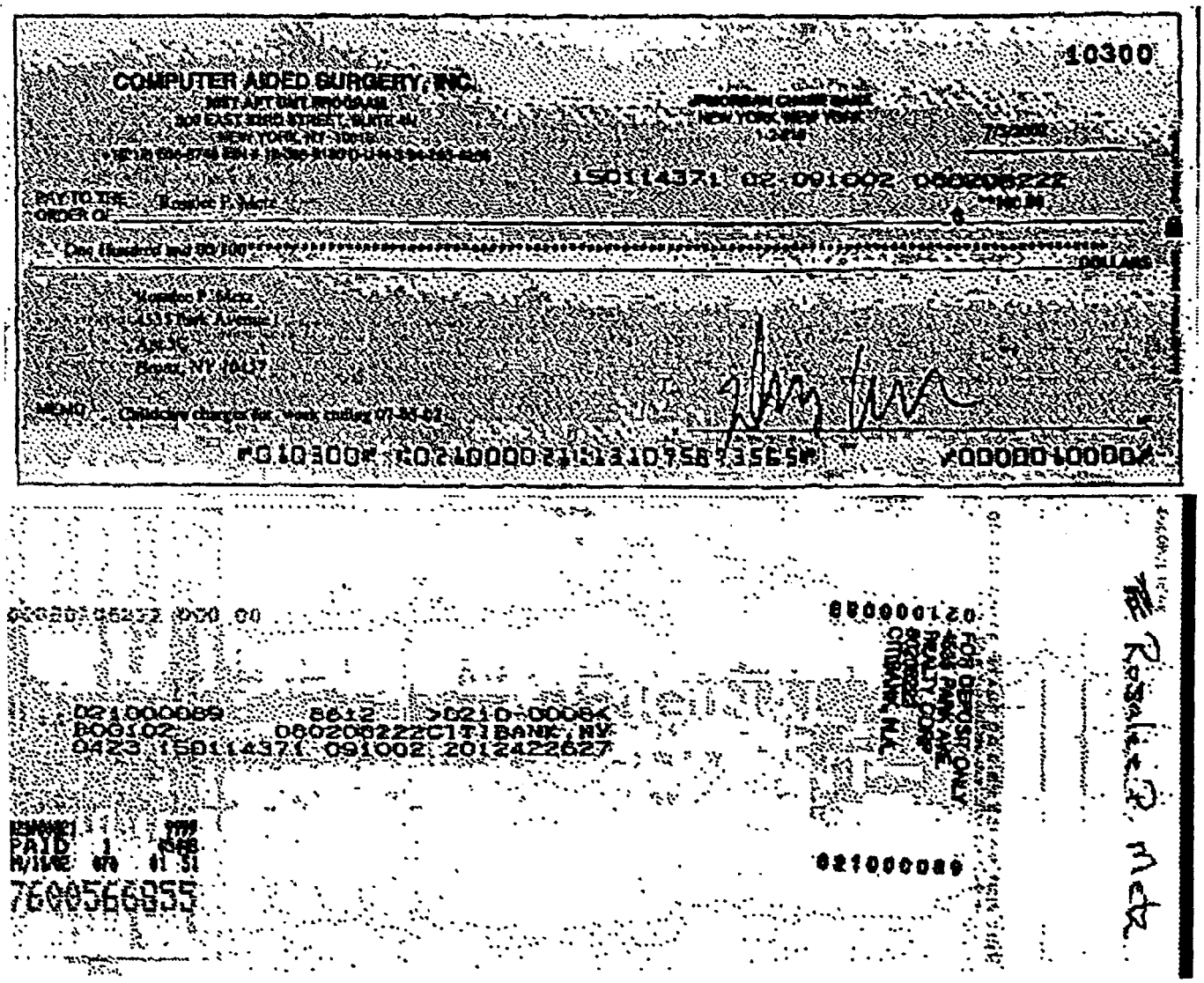




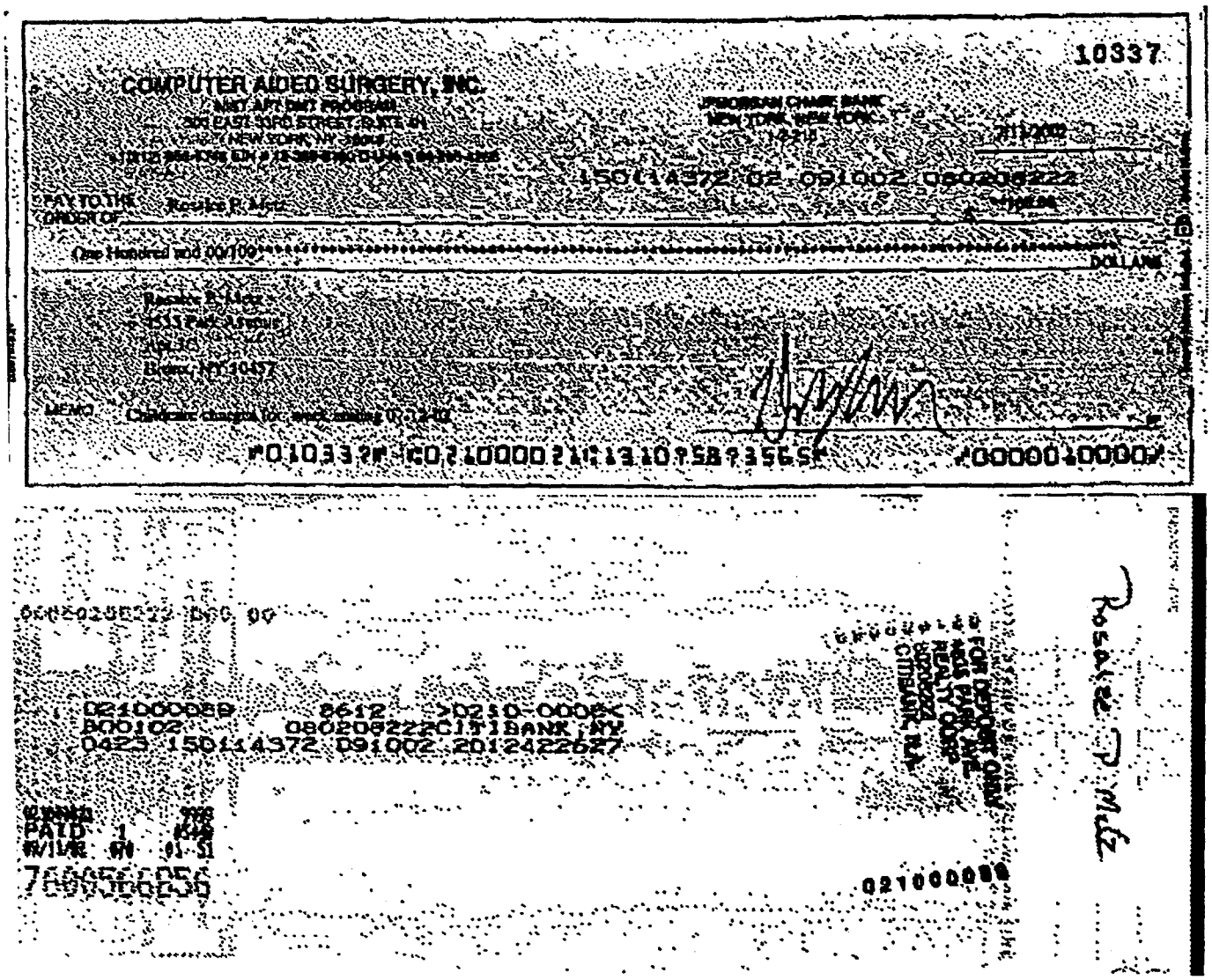
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566857 Posting date 11-SEP-02



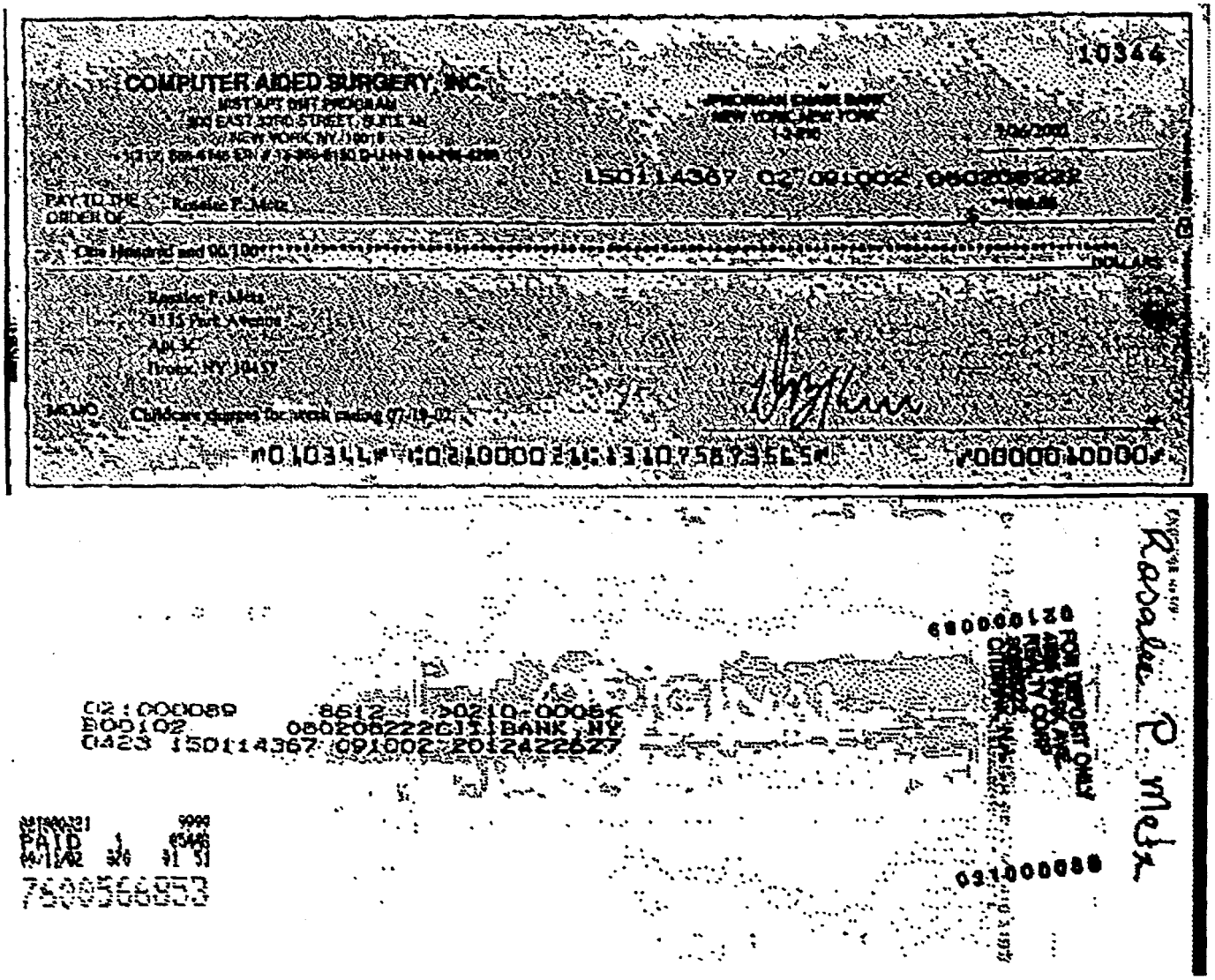
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566855 Posting date 11-SEP-02



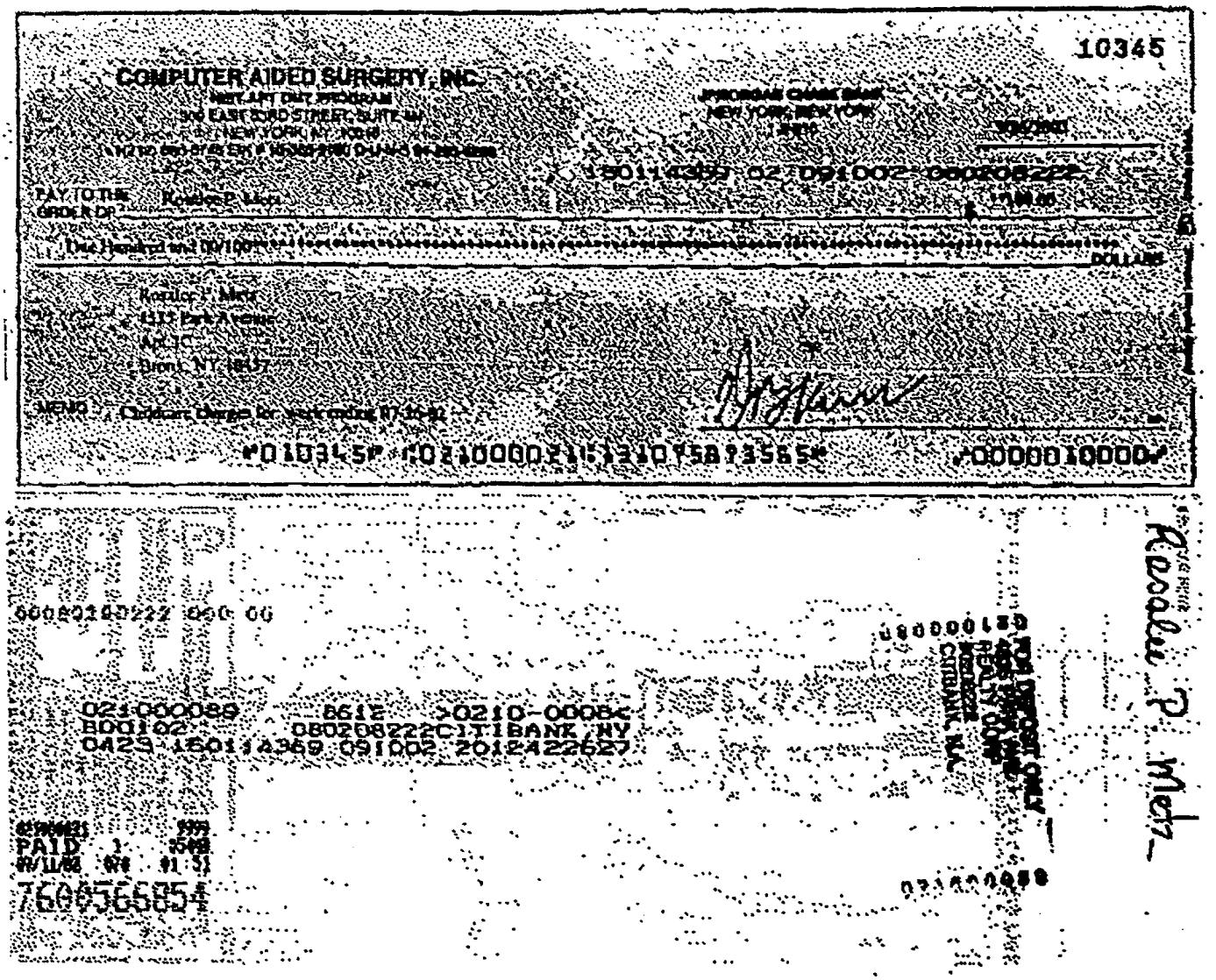
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566856 Posting date 11-SEP-02



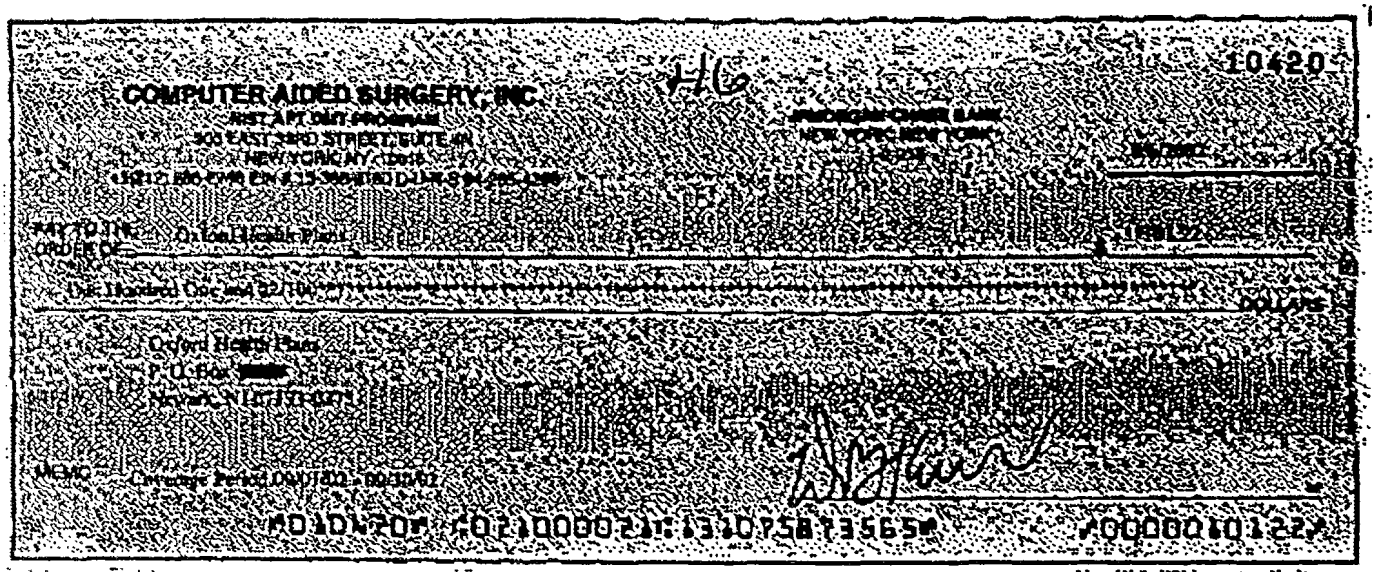
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566853 Posting date 11-SEP-02

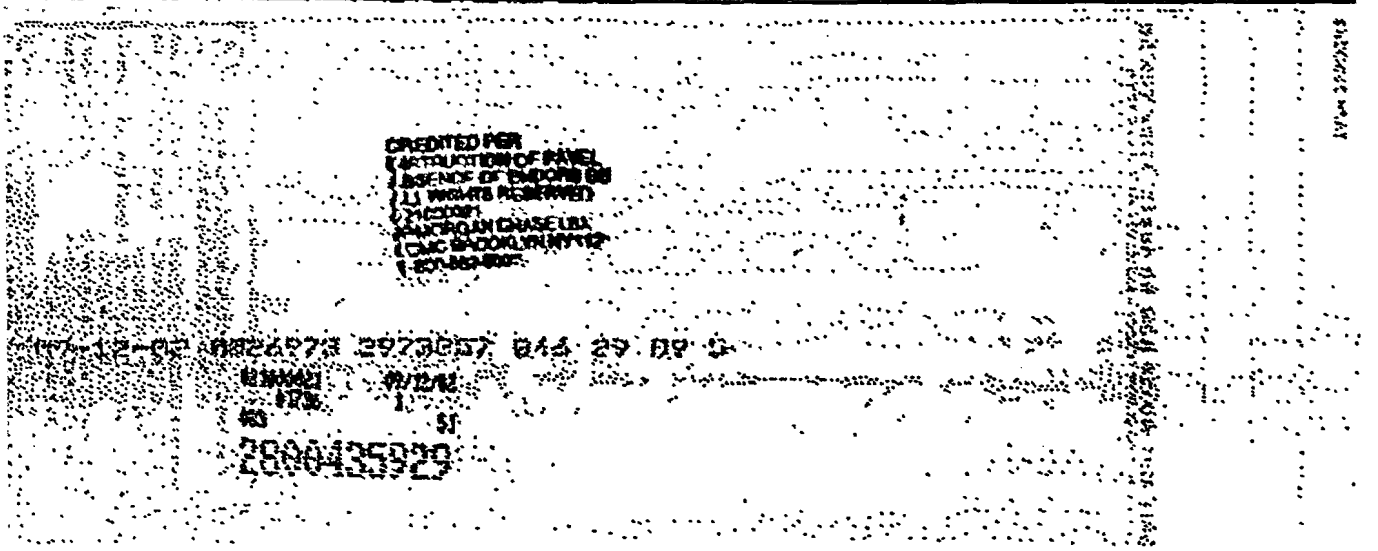


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076566854 Posting date 11-SEP-02



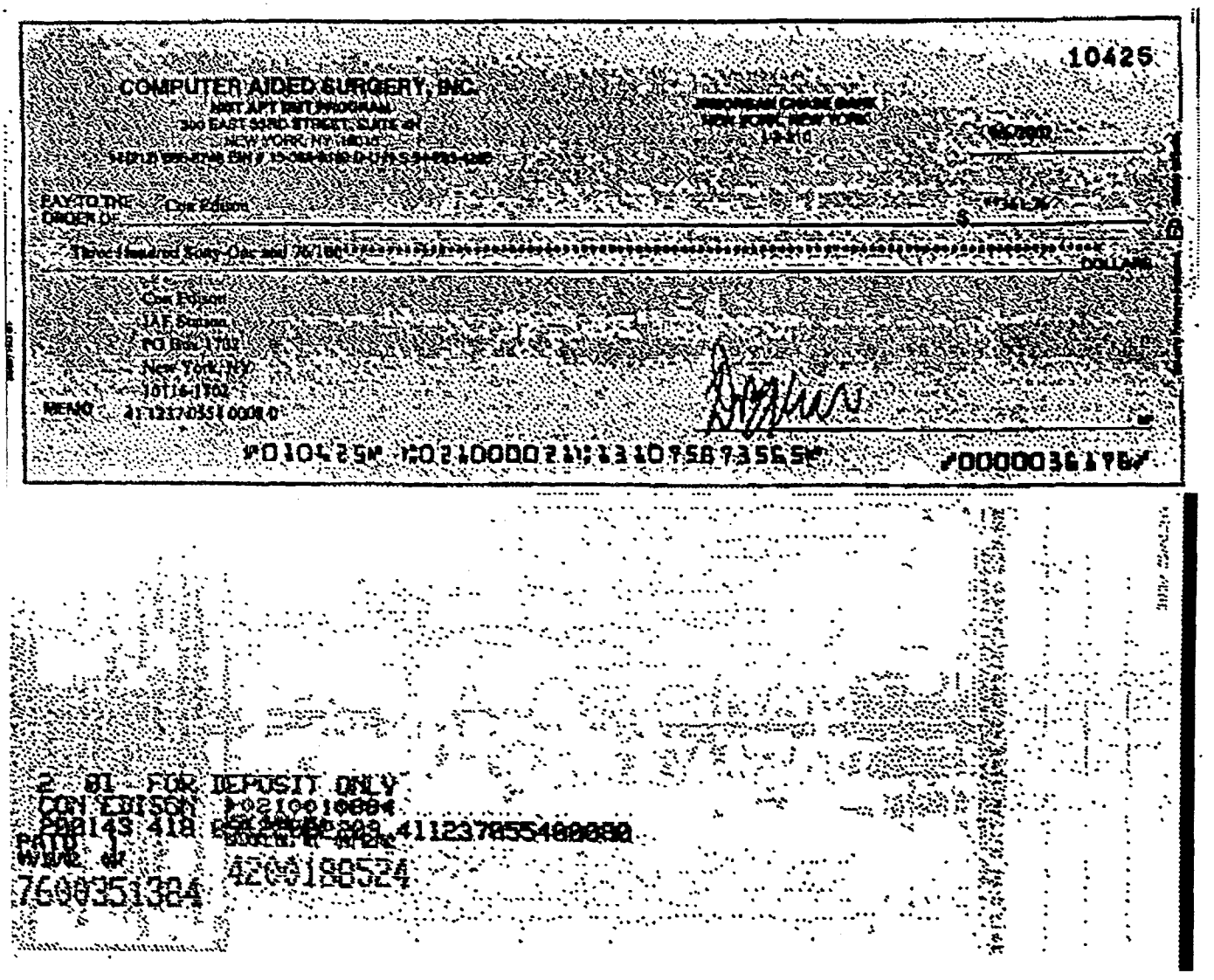
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028435929 Posting date 12-SEP-02



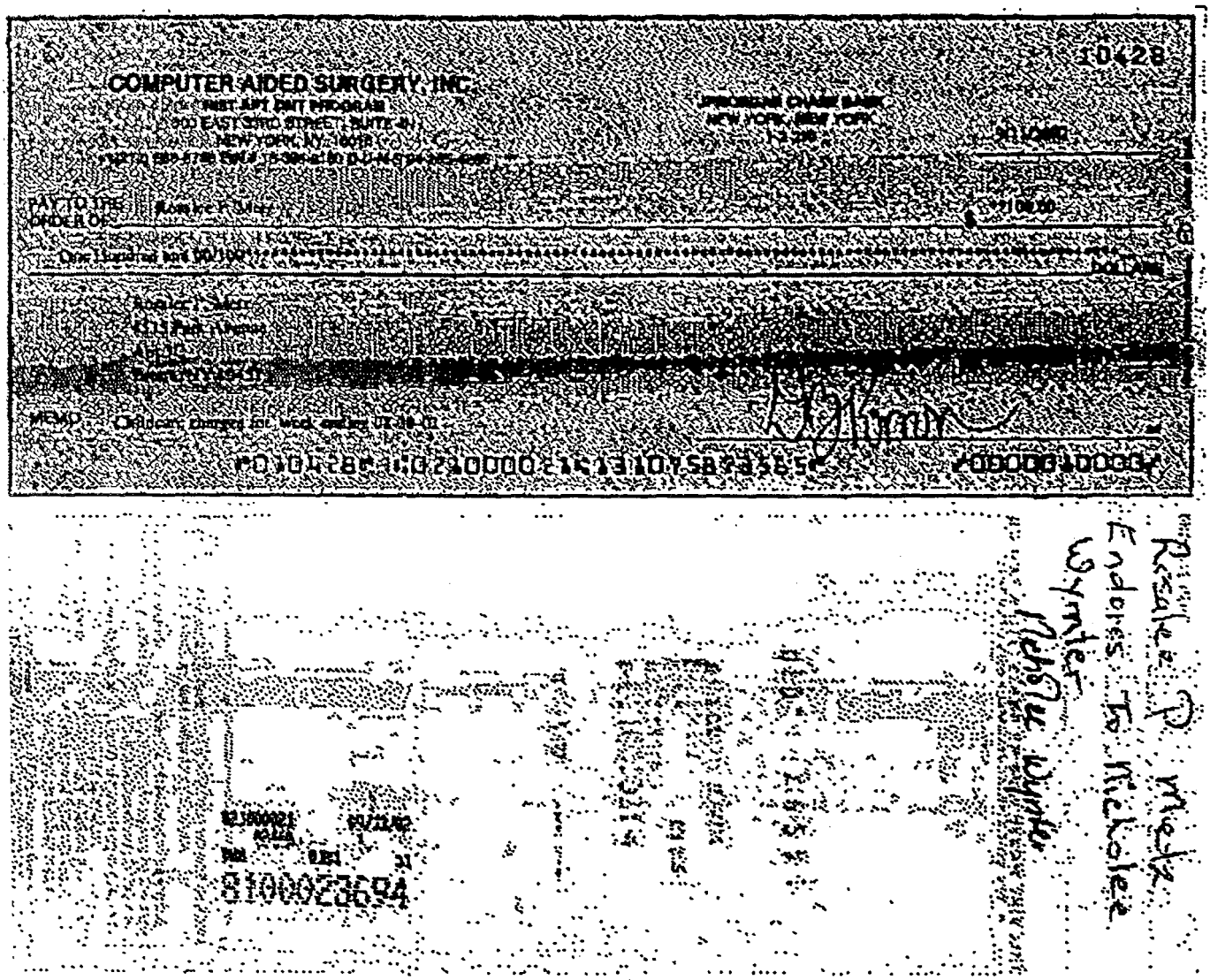


Oxford Health

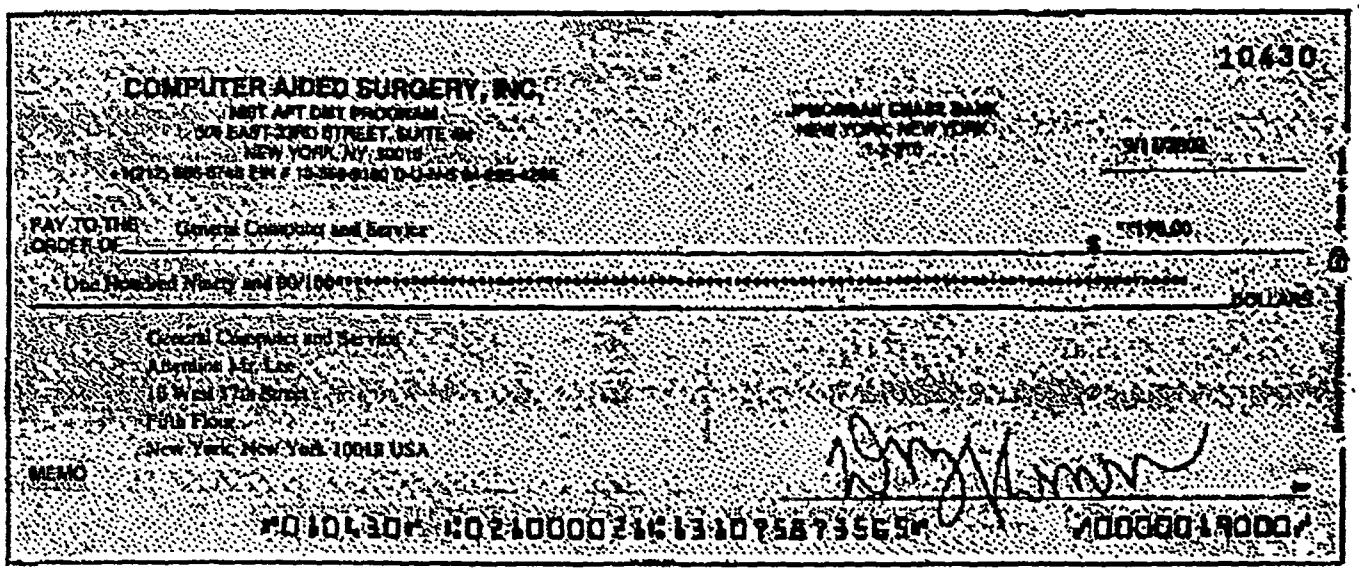
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012823175 Posting date 12-SEP-02

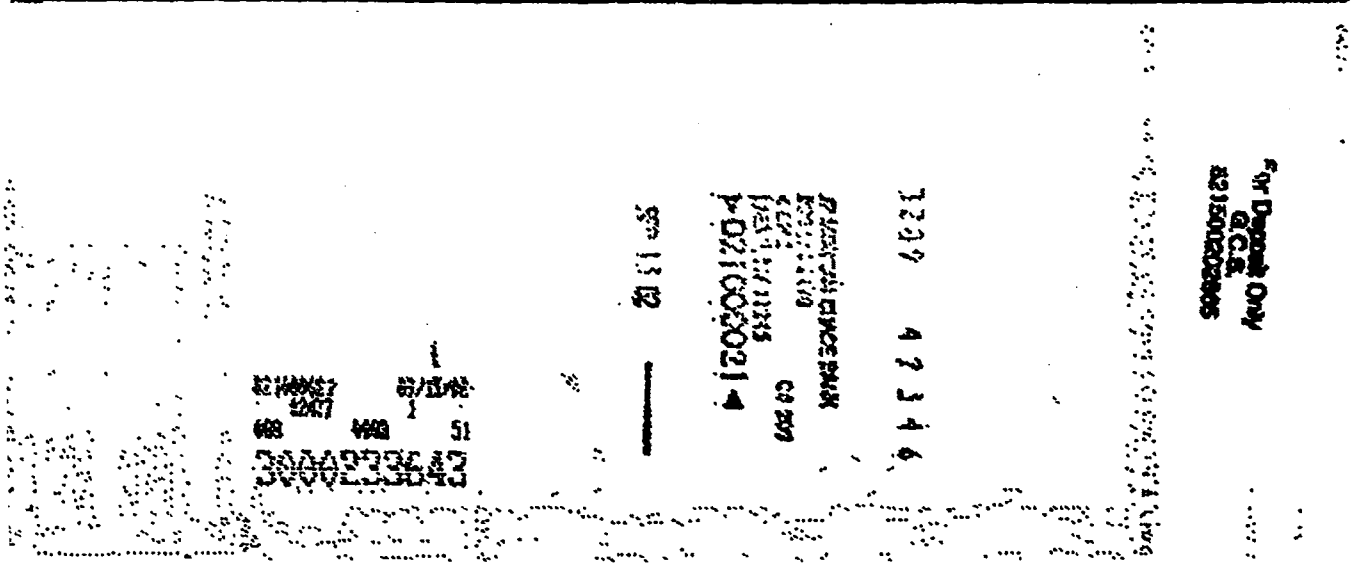


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081023694 Posting date 13-SEP-02

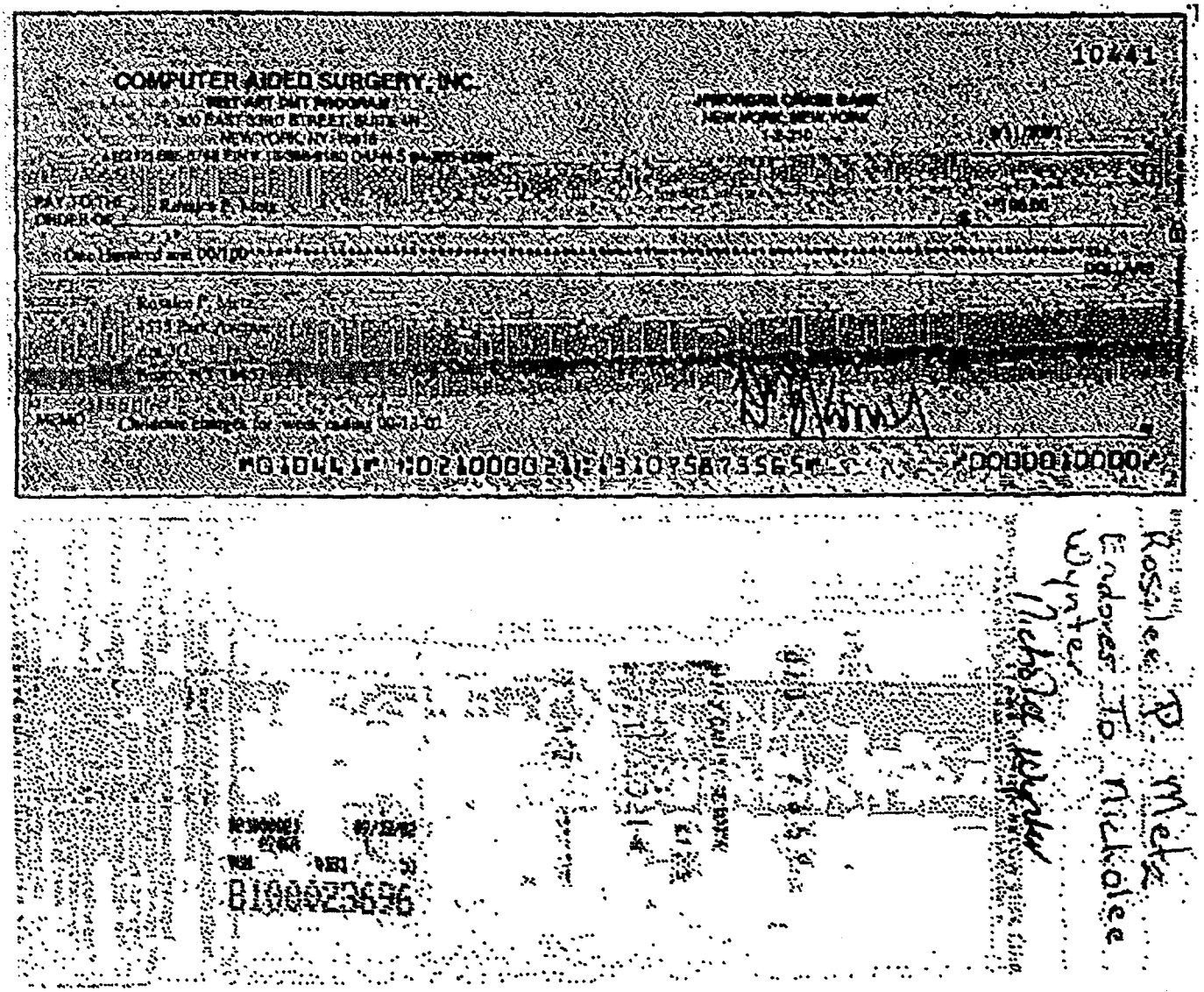


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030233643 Posting date 13-SEP-02

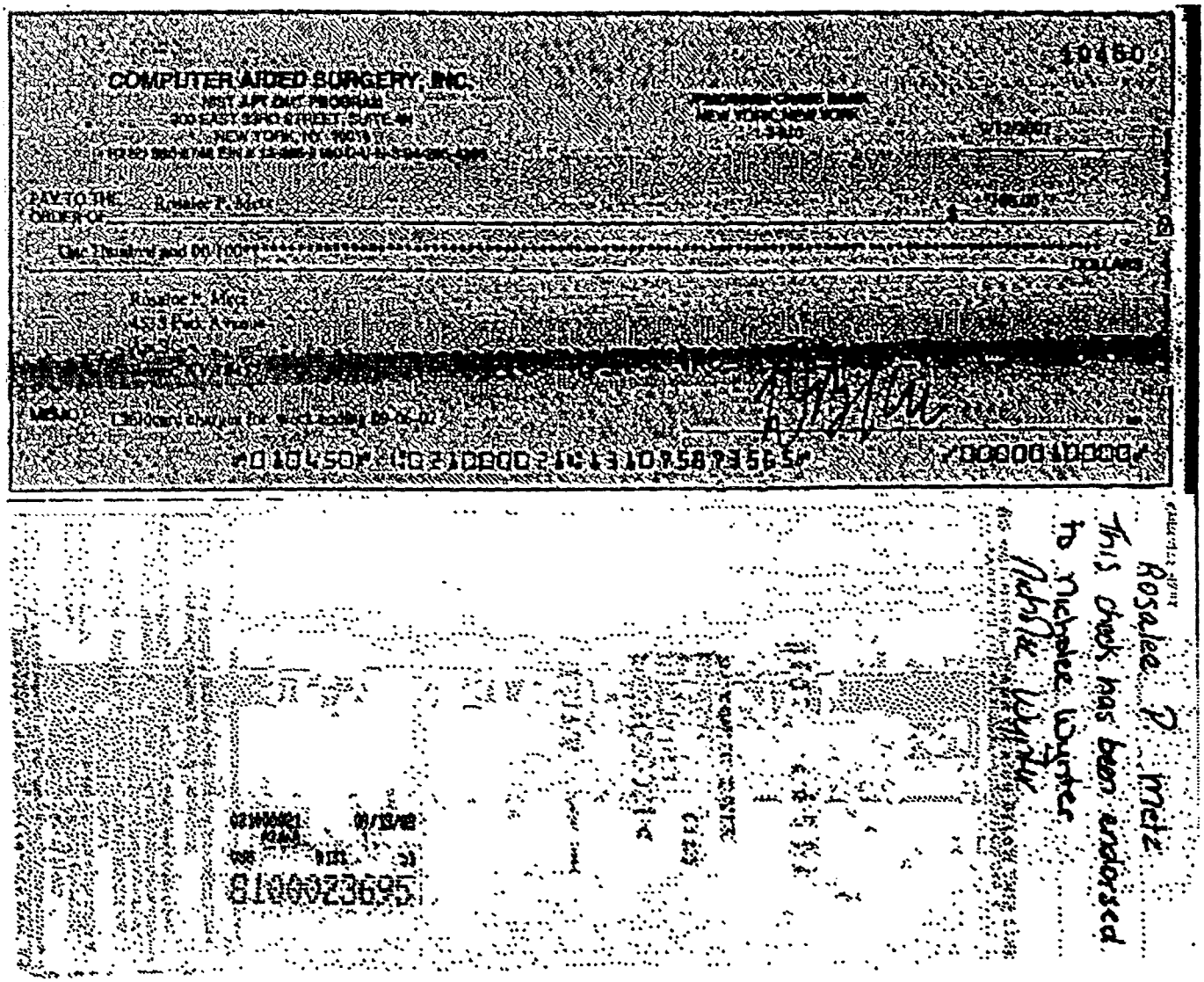




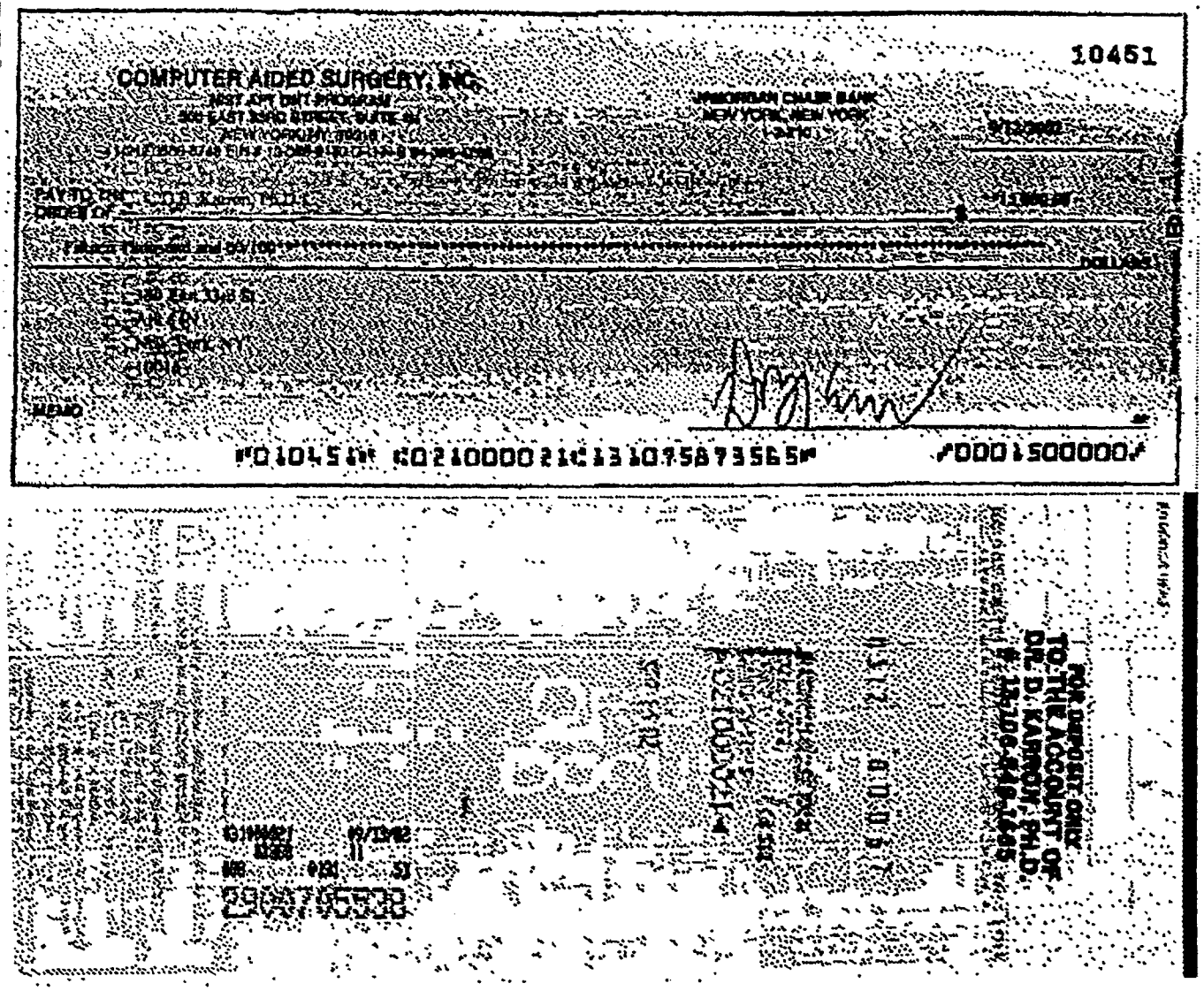
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081023696 Posting date 13-SEP-02



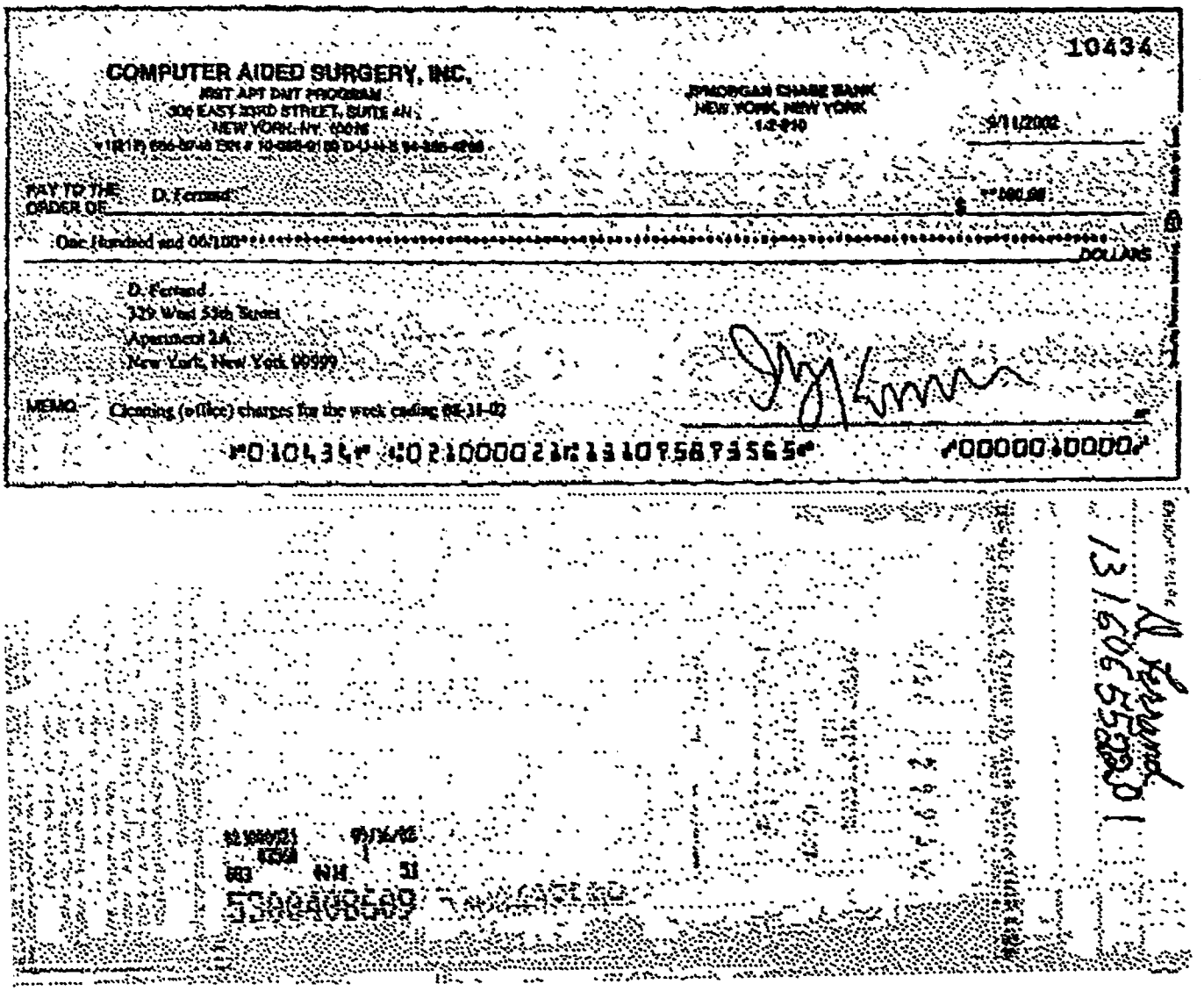
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081023695 Posting date 13-SEP-02



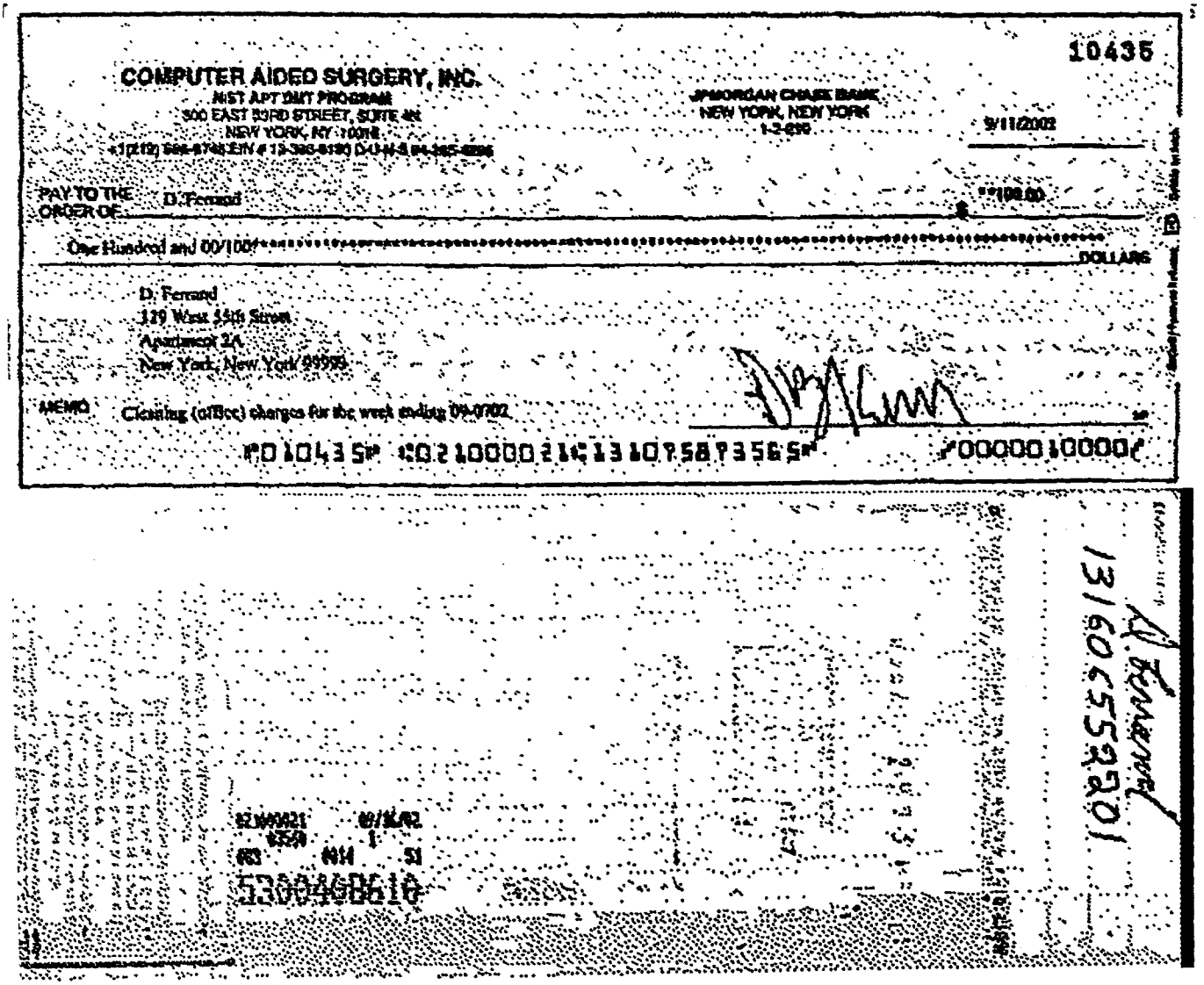
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029705538 Posting date 13-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053408609 Posting date 16-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053408610 Posting date 16-SEP-02



10435

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
500 EAST 63RD STREET, SUITE 4H
NEW YORK, NY 10021
+1(212) 588-8748 EIN # 13-366-8130 D-U-N-S 04-365-6256

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-610

9/11/2002

PAY TO THE ORDER OF D. Ferrand $ **100.00

One Hundred and 00/100********** DOLLARS

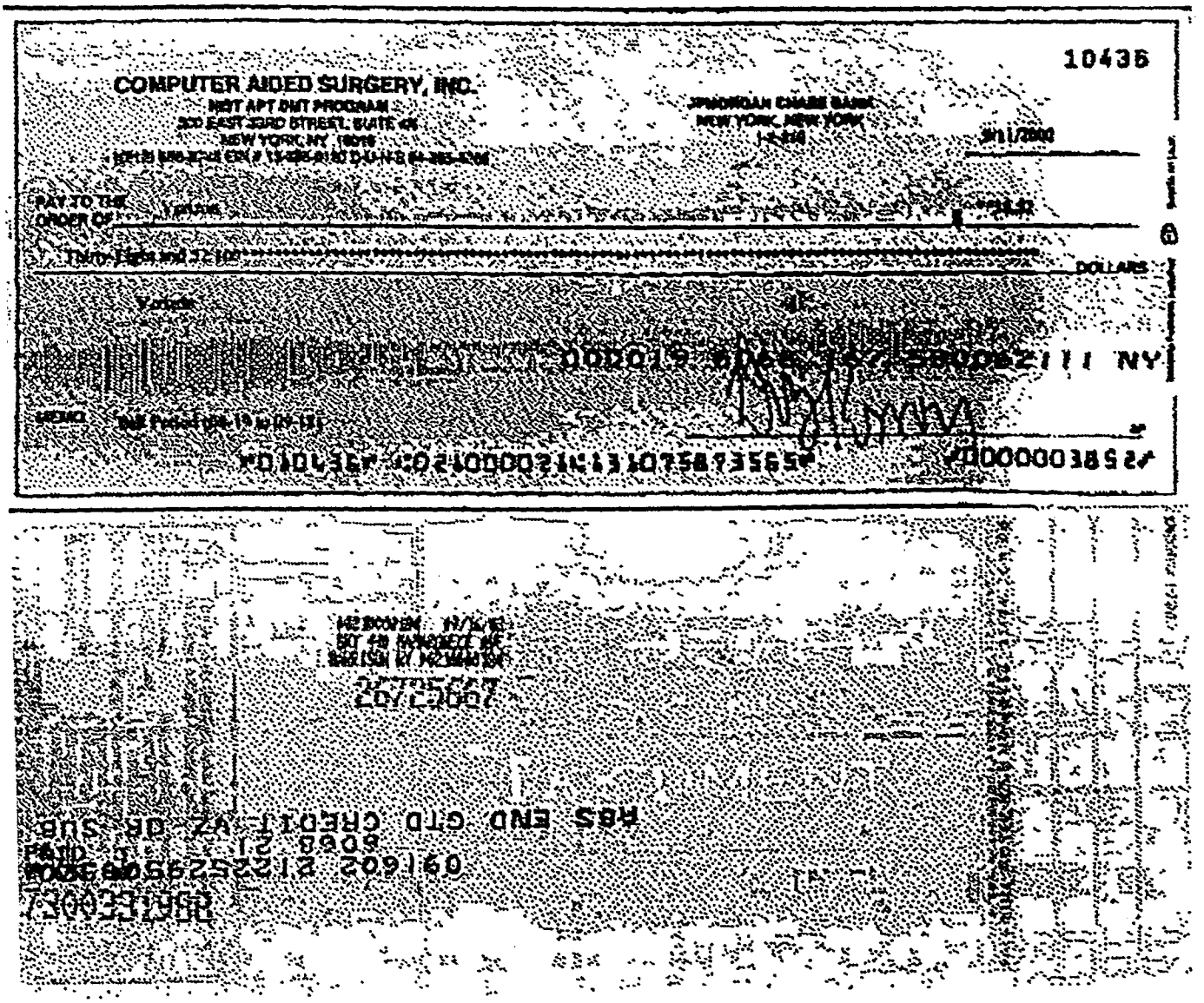
D. Ferrand
139 West 55th Street
Apartment 2A
New York, New York 09999

MEMO Cleaning (office) charges for the week ending 09-07-02

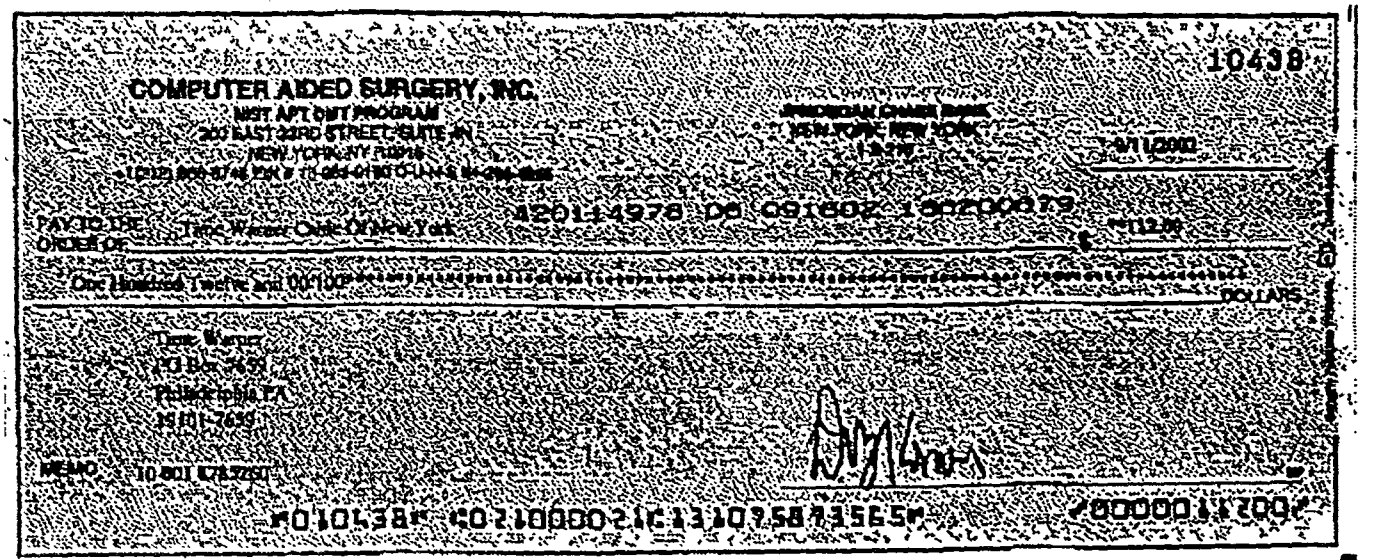
⑈010435⑈ ⑆021000214⑆ 13107587356⑸ ⑈00000100000⑈

13160559201

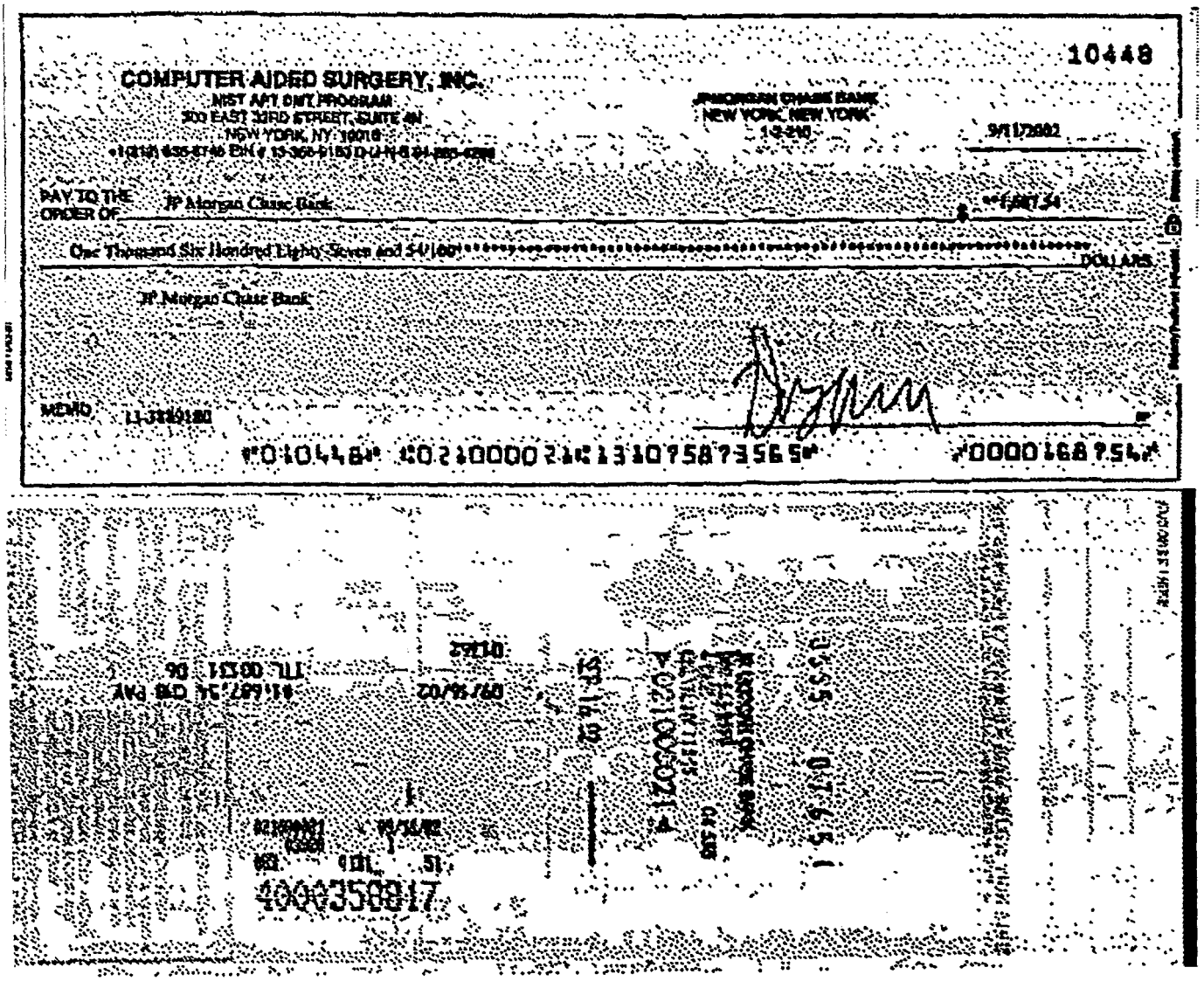
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012493860 Posting date 16-SEP-02



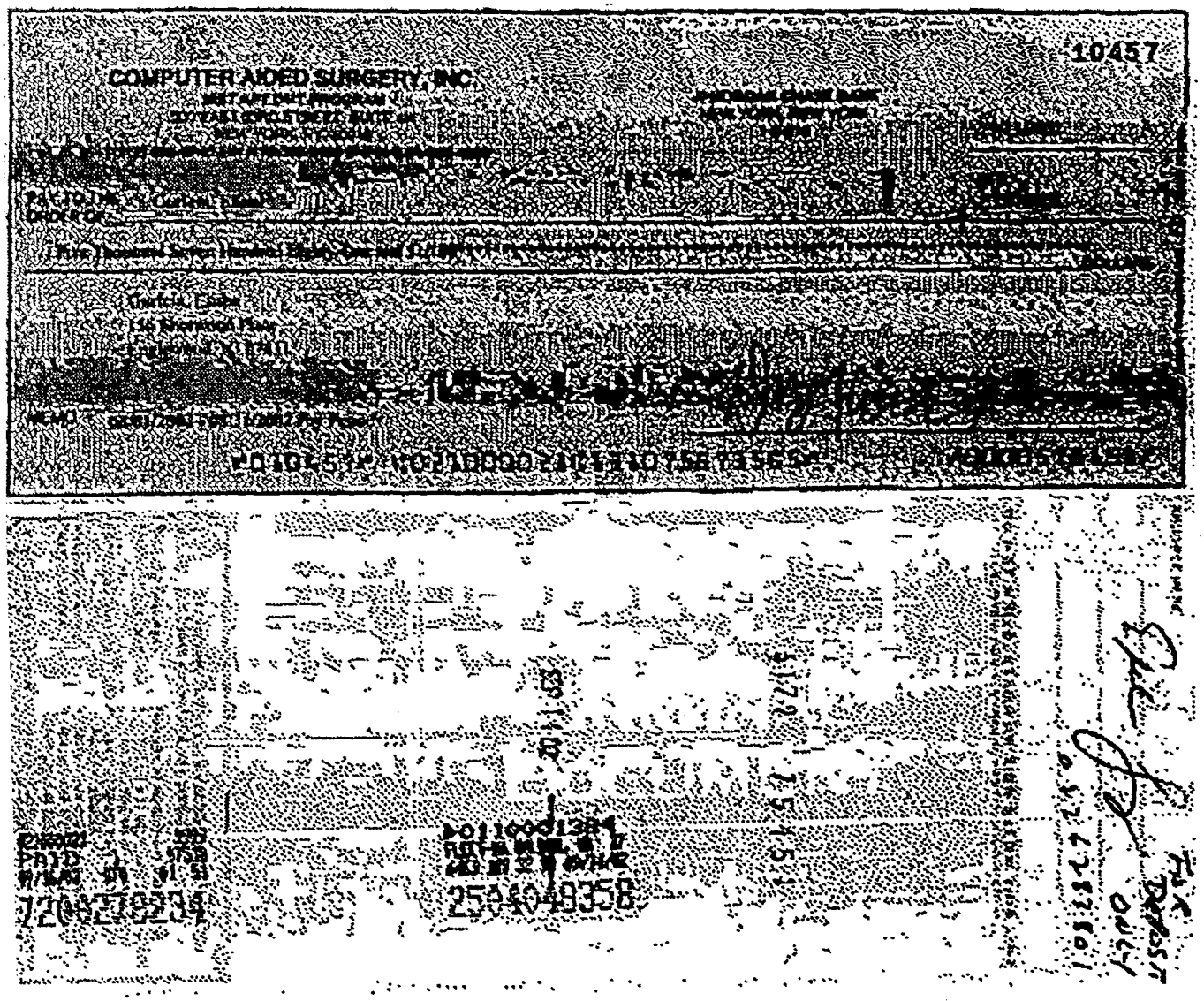
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012363928 Posting date 16-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040358817 Posting date 16-SEP-02

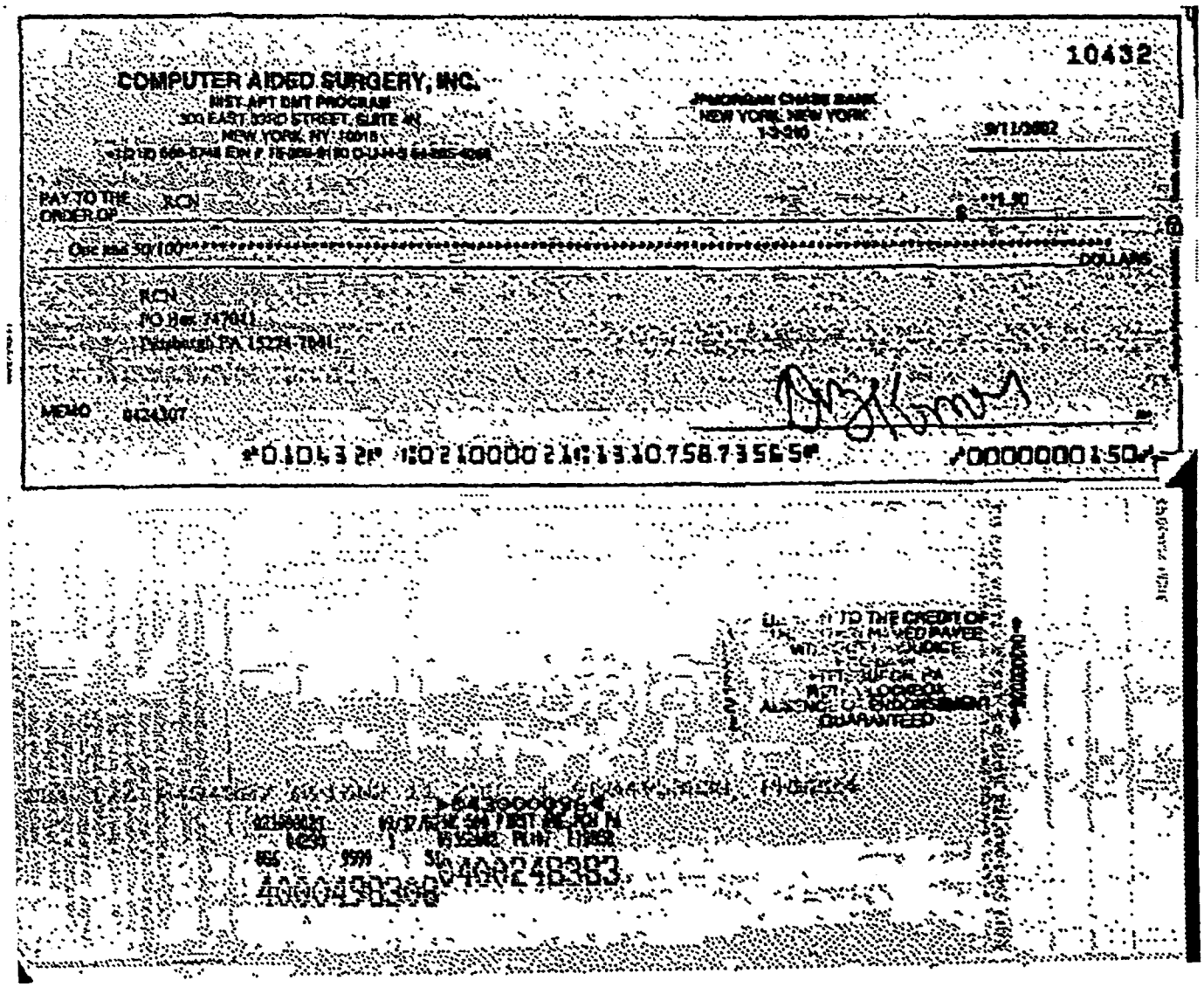


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072278234 Posting date 16-SEP-02

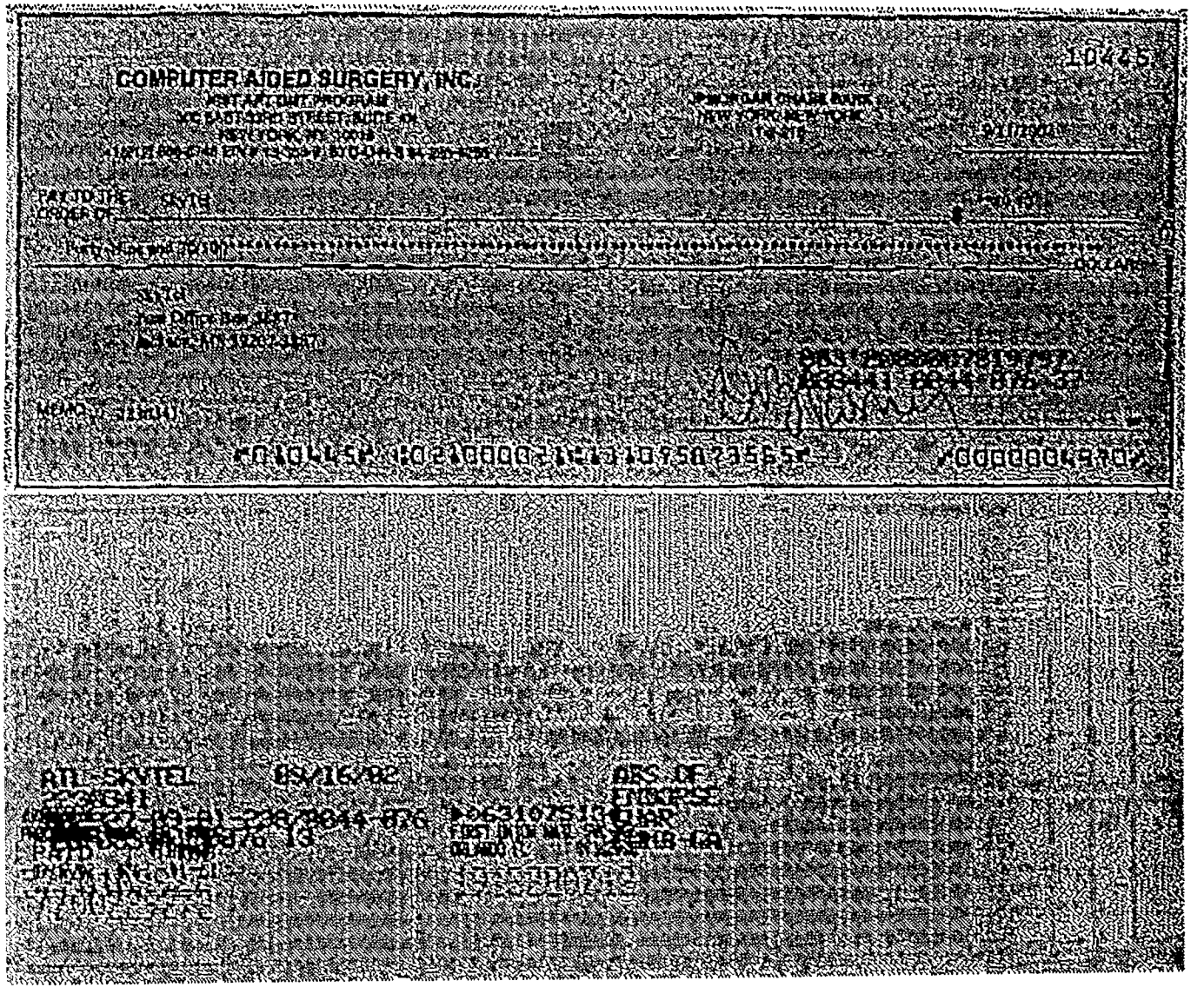


Elisha Surgeon

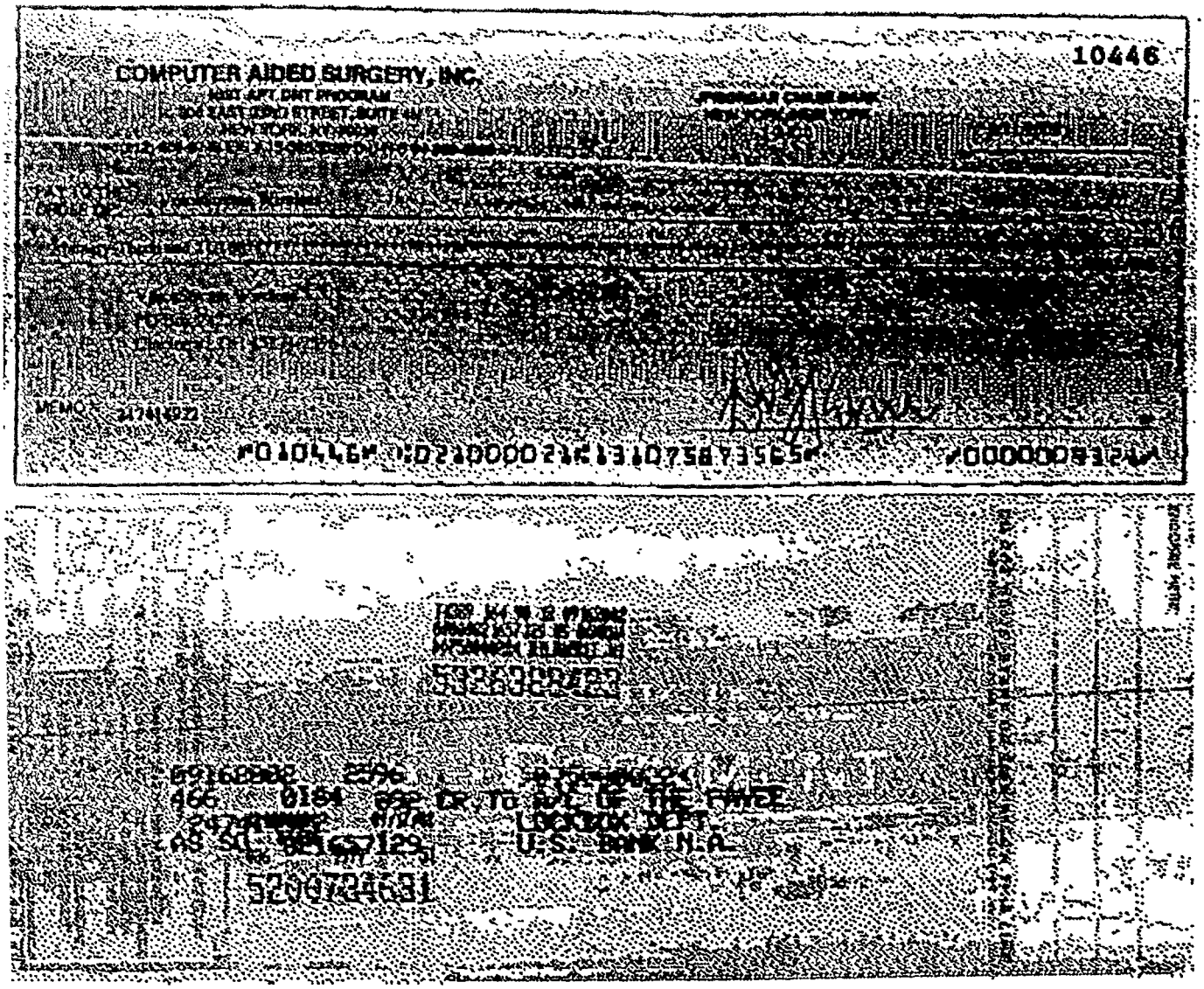
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040498308 Posting date 17-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0077229272 Posting date 17-SEP-02

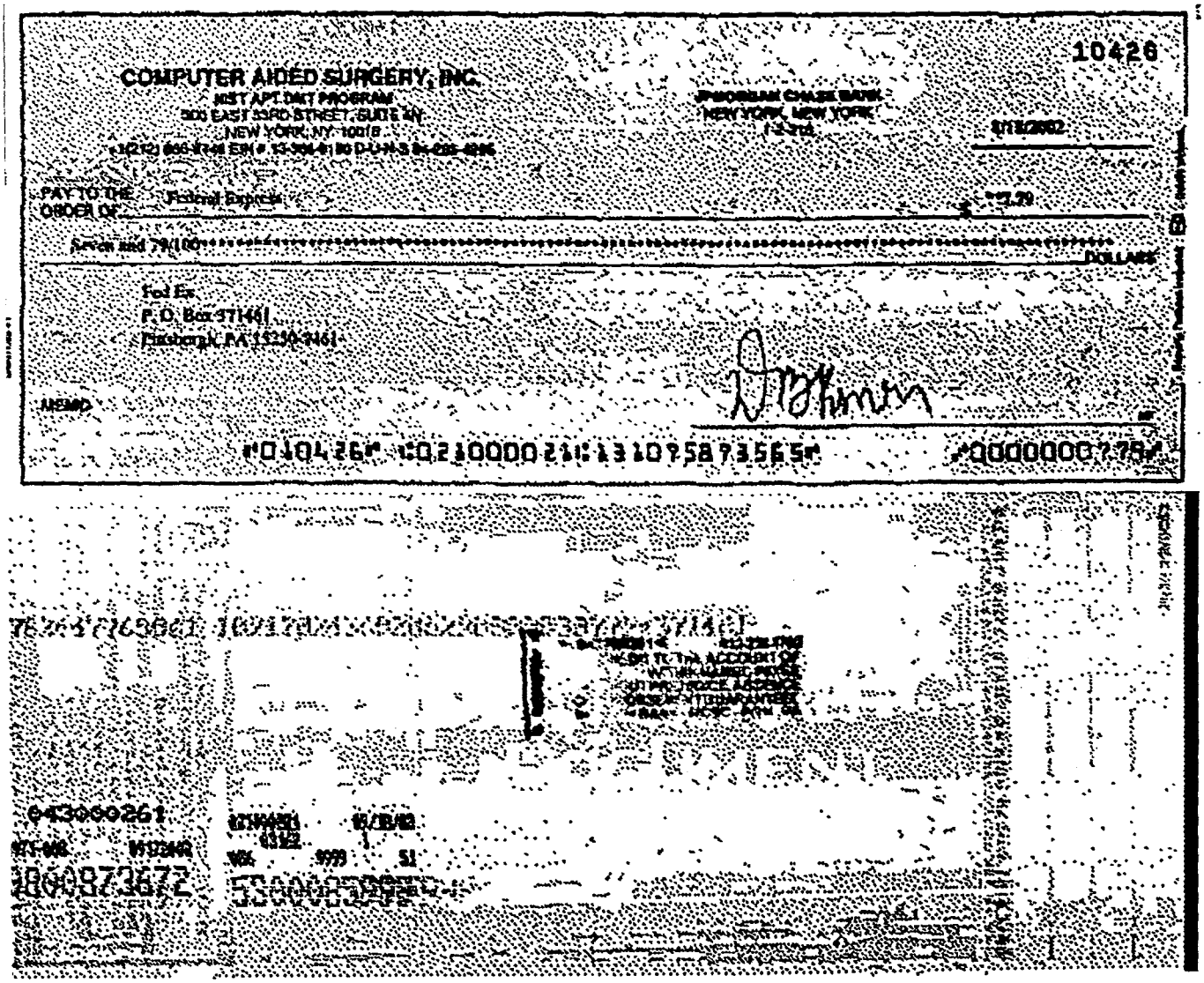


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052734631 Posting date 17-SEP-02

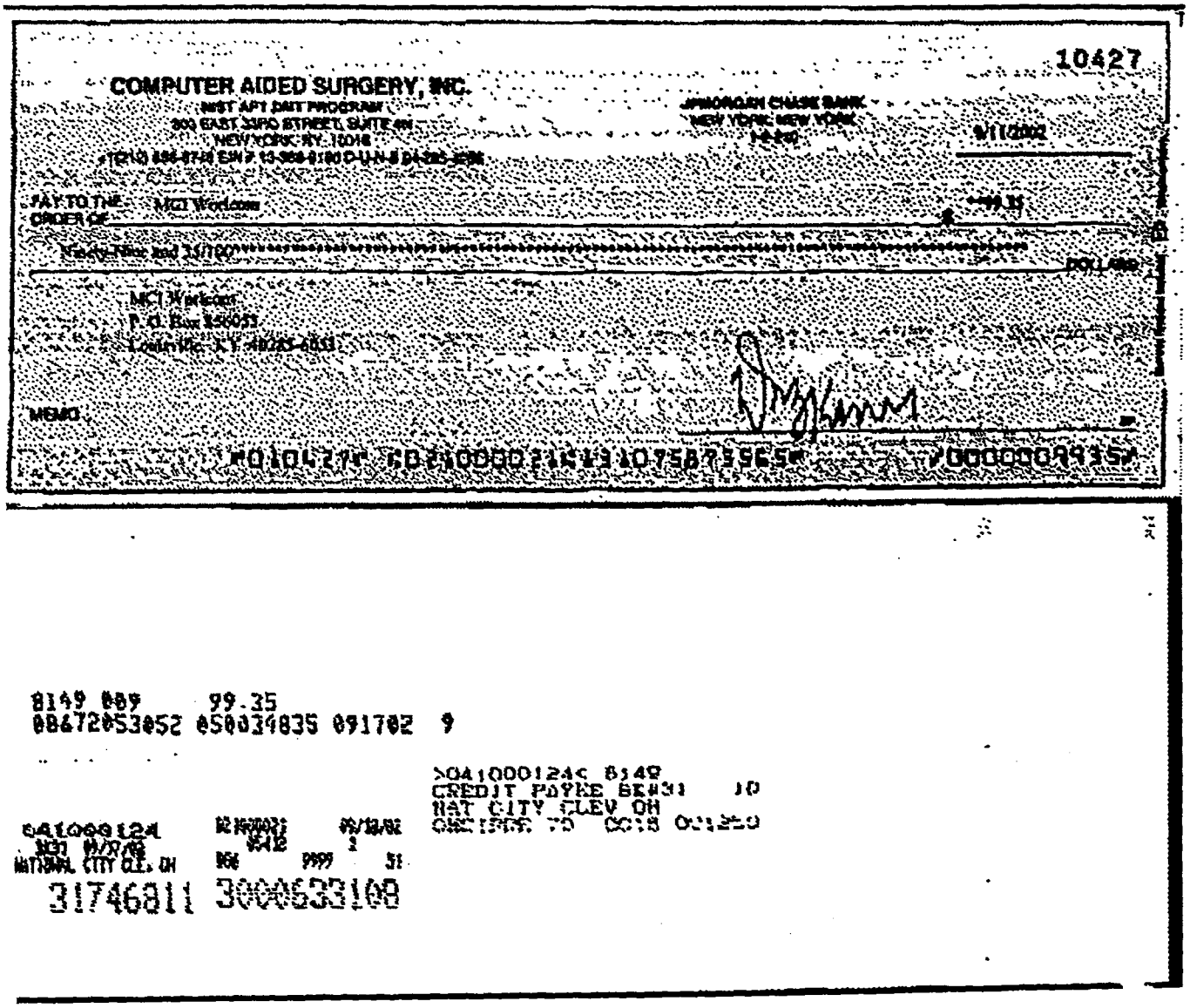


VoiceStream Wireless

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053085999 Posting date 18-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030633108 Posting date 18-SEP-02

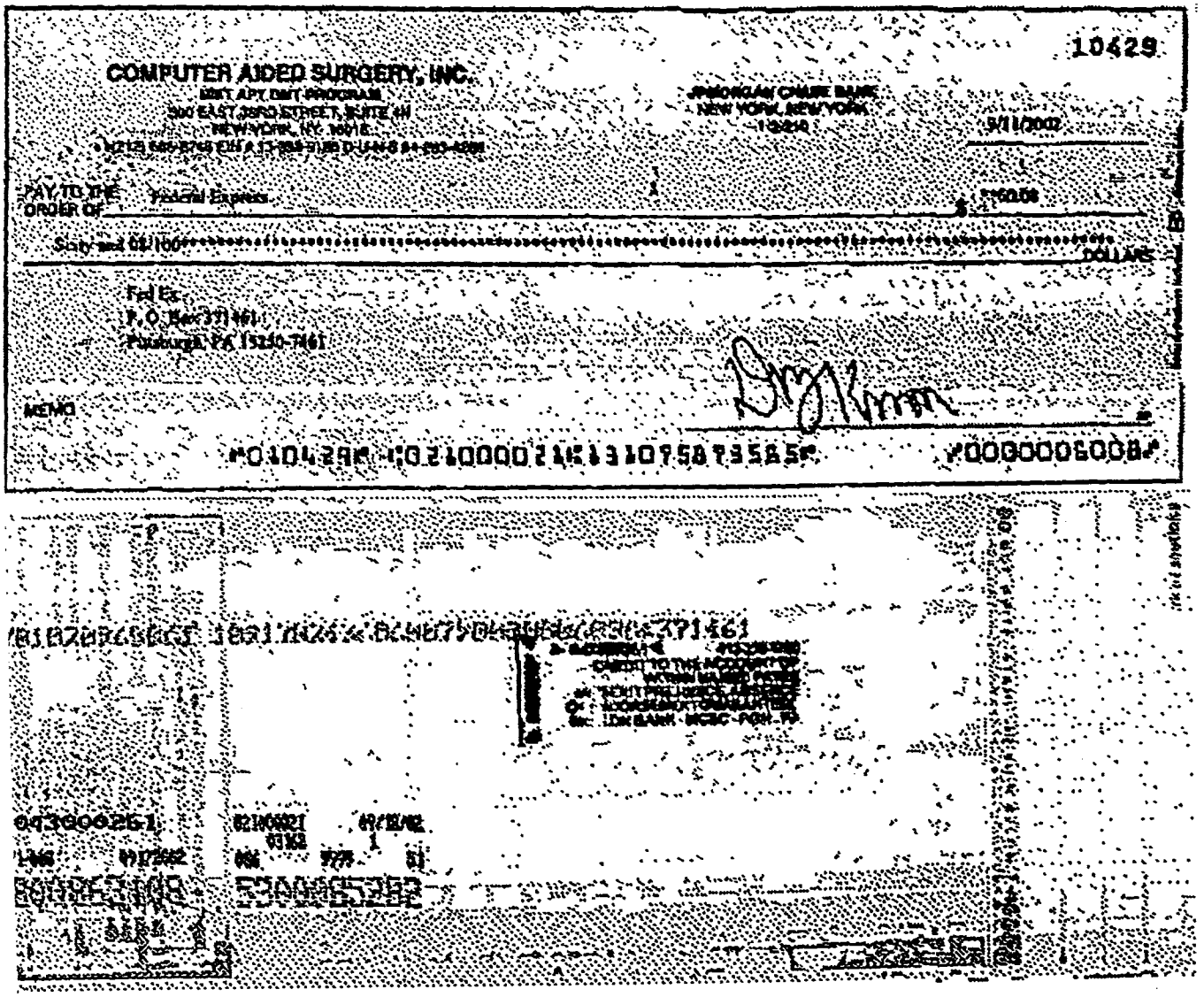


8149 089 99.35
0867205305Z 050034835 091702 9

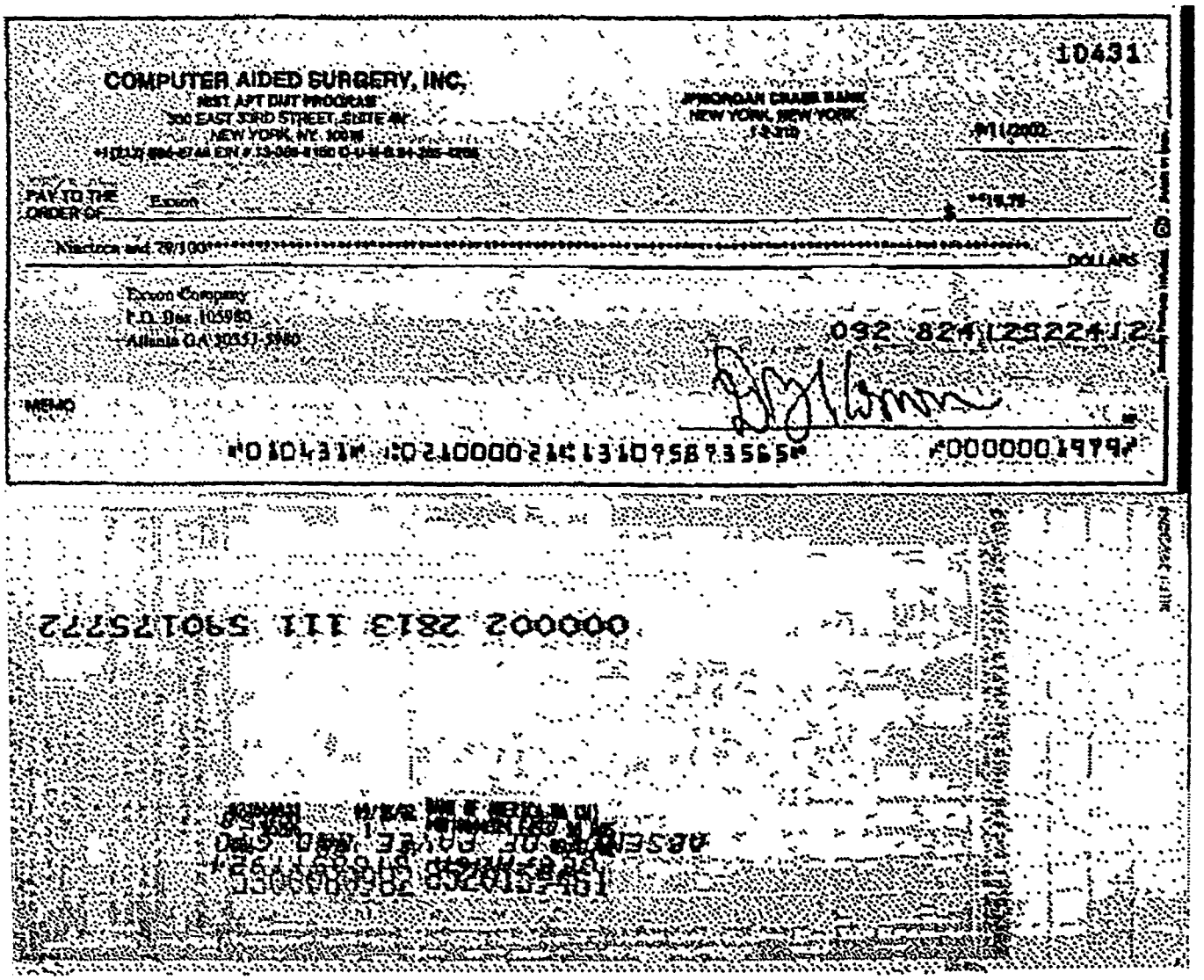
>041000124< 8149
CREDIT PAYEE BE#31 10
NAT CITY CLEV OH

31746811 3000633108

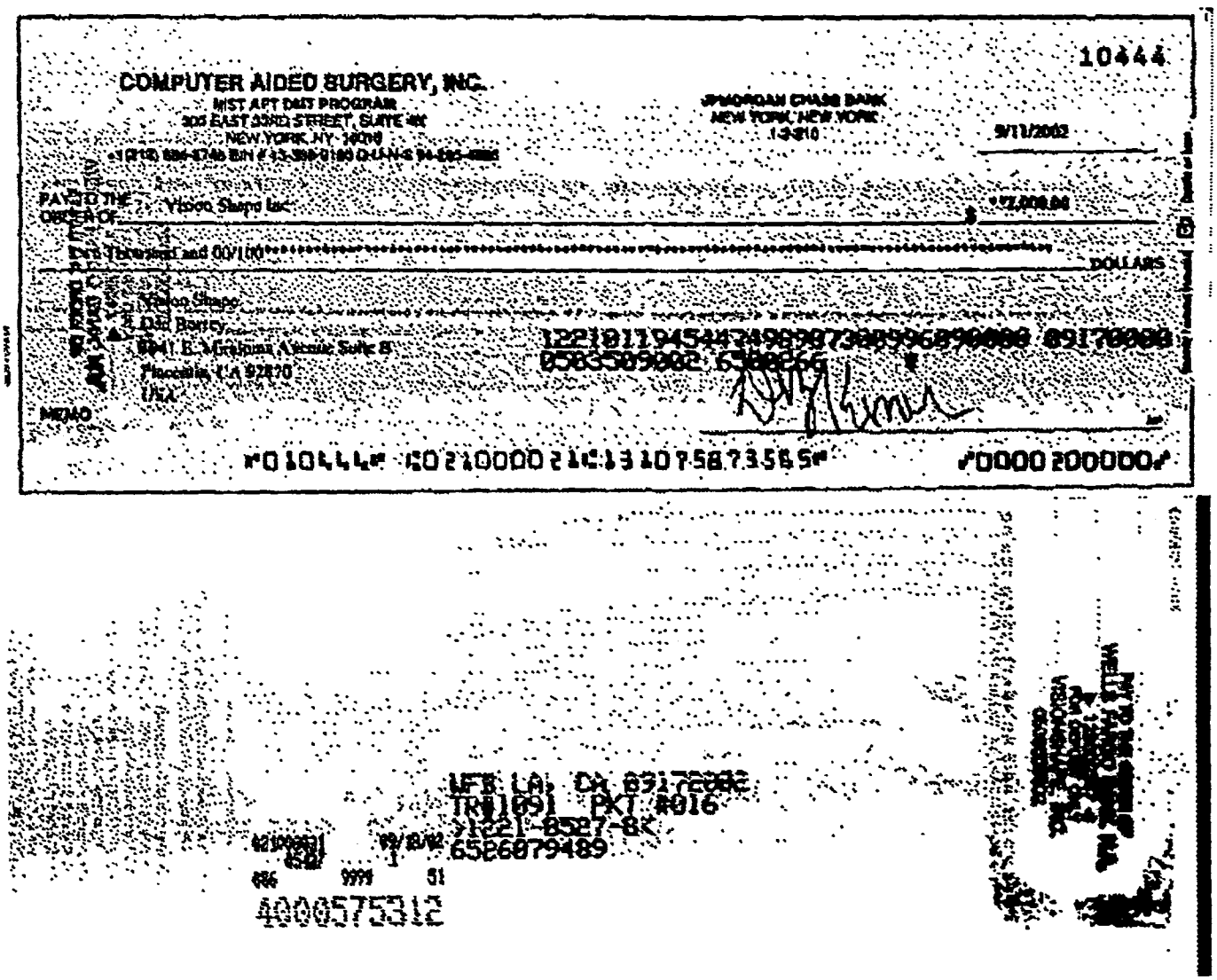
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053085282 Posting date 18-SEP-02



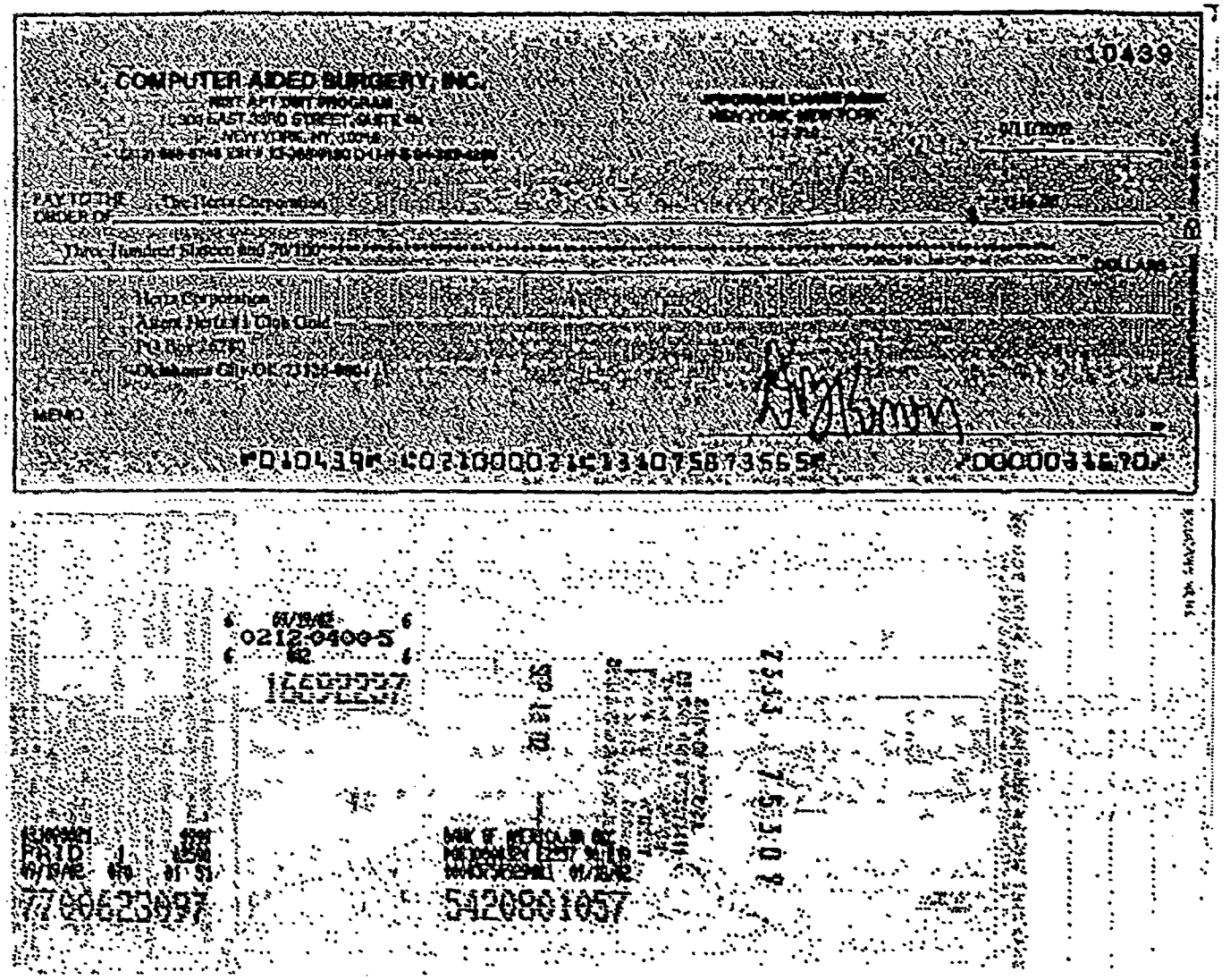
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053080982 Posting date 18-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040575312 Posting date 18-SEP-02

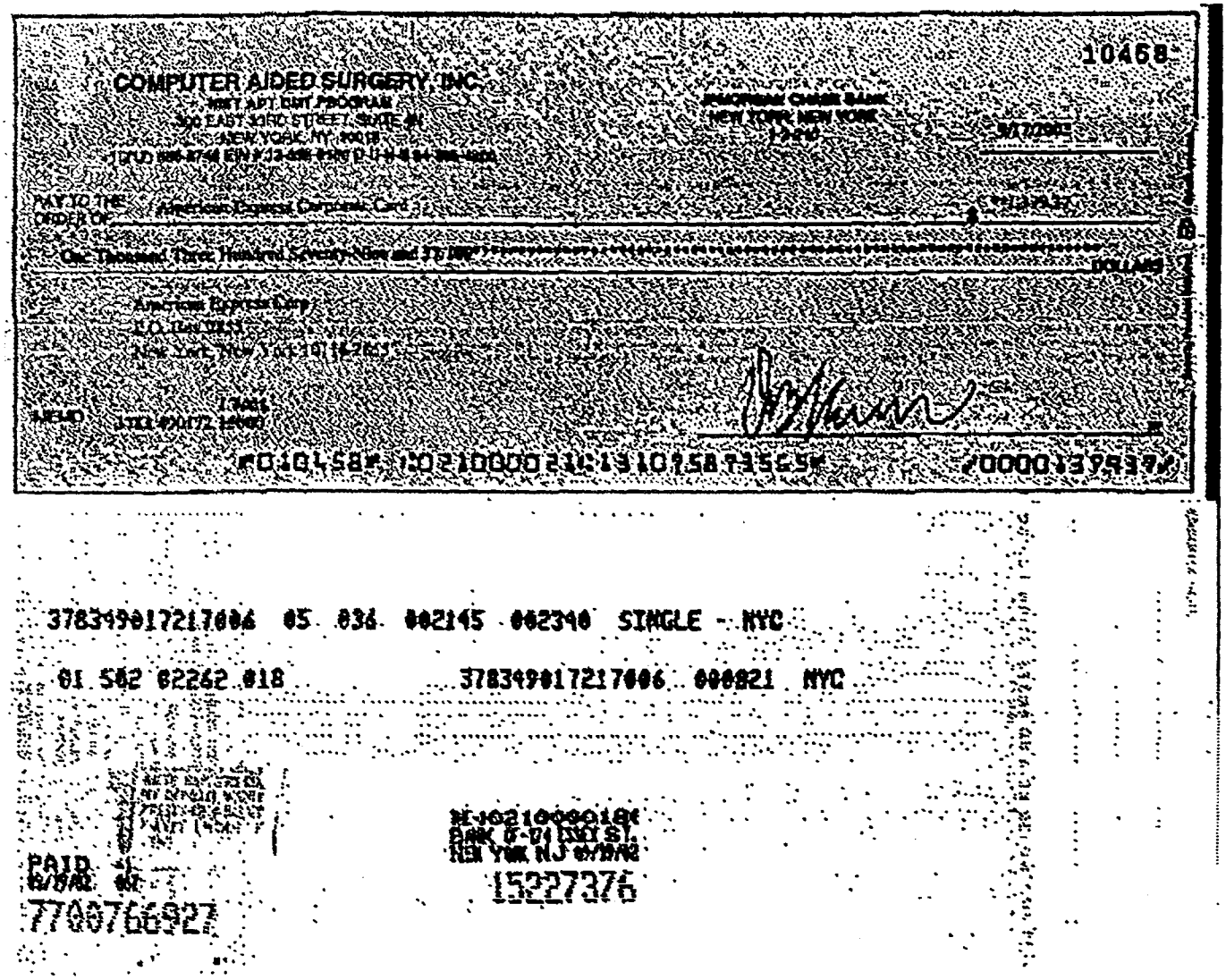


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077623097 Posting date 19-SEP-02

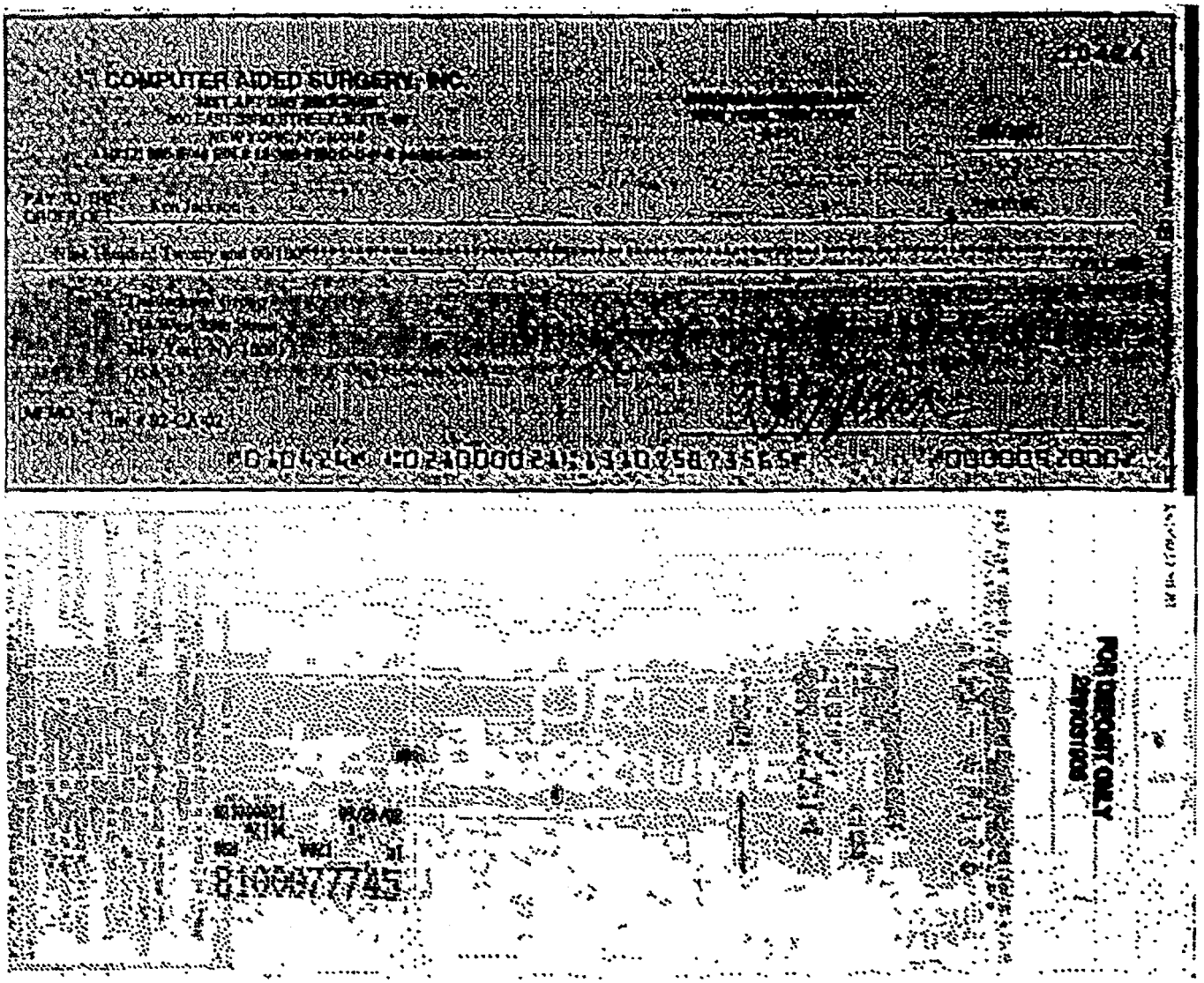


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012241846 Posting date 19-SEP-02

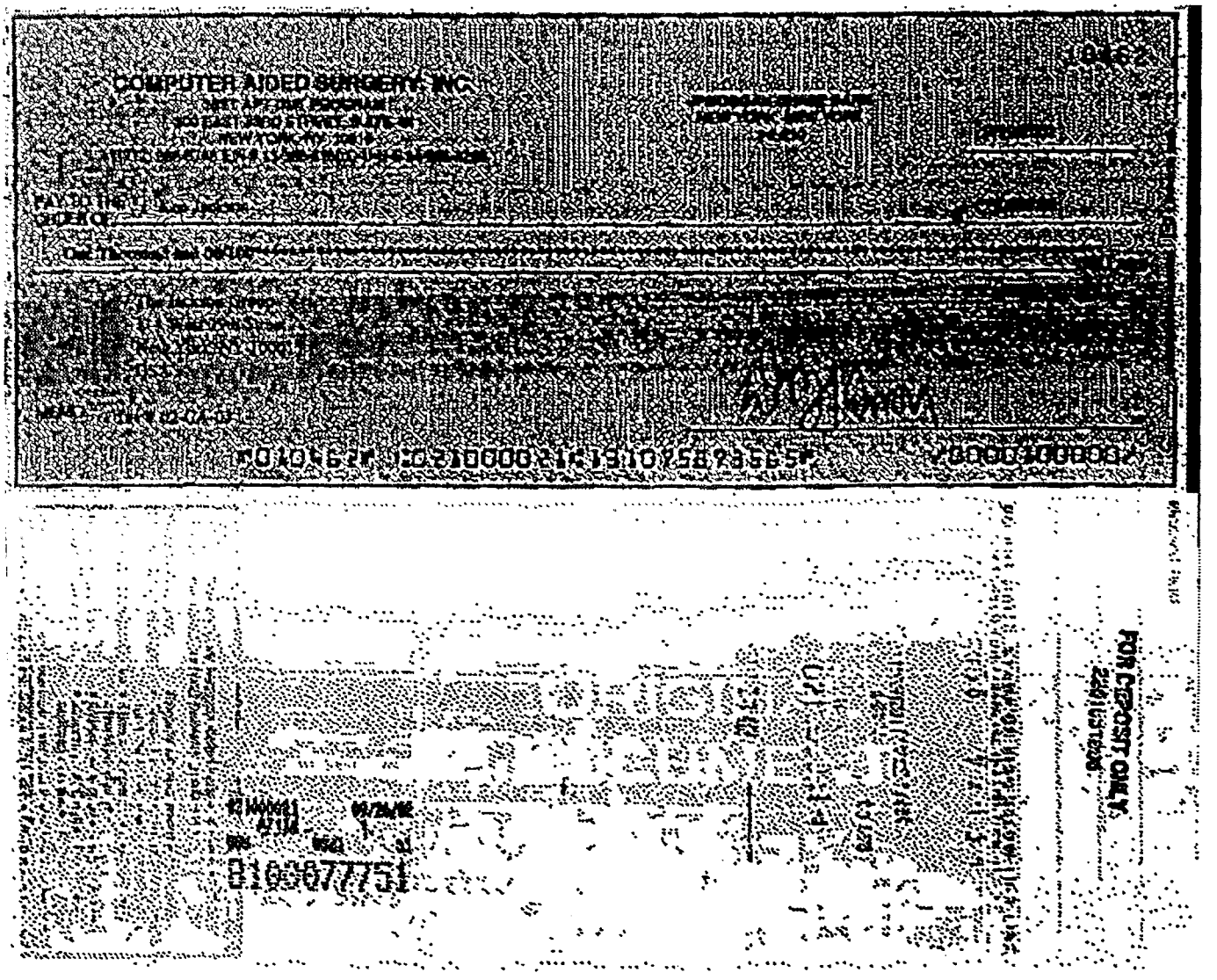
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012071284 Posting date 19-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081077745 Posting date 20-SEP-02

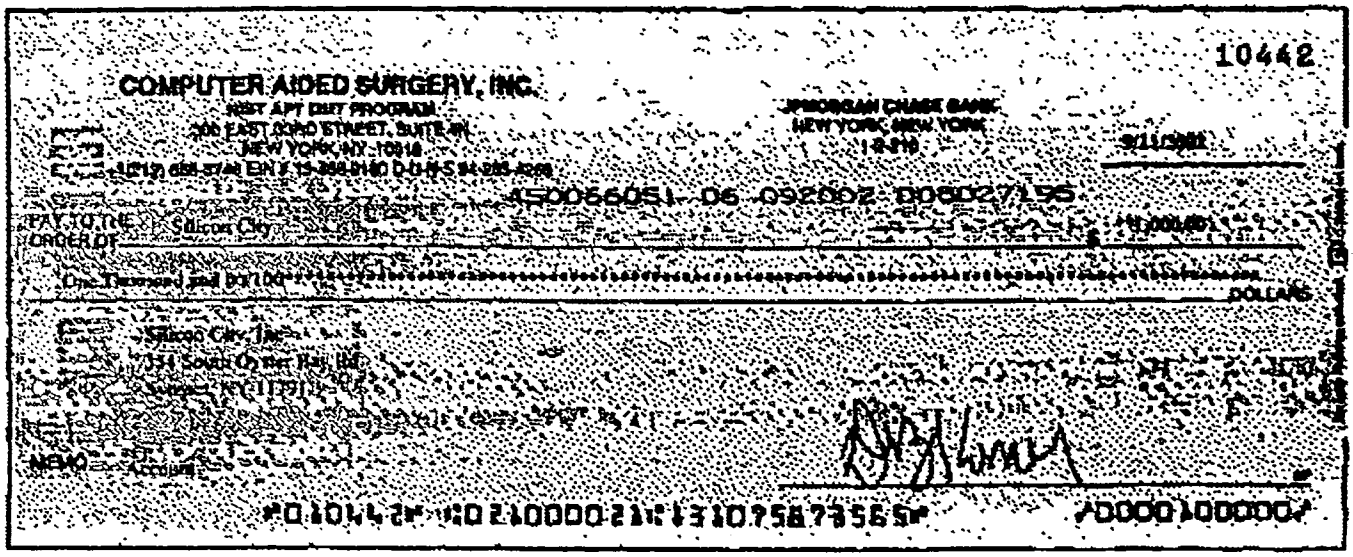


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081077751 Posting date 20-SEP-02

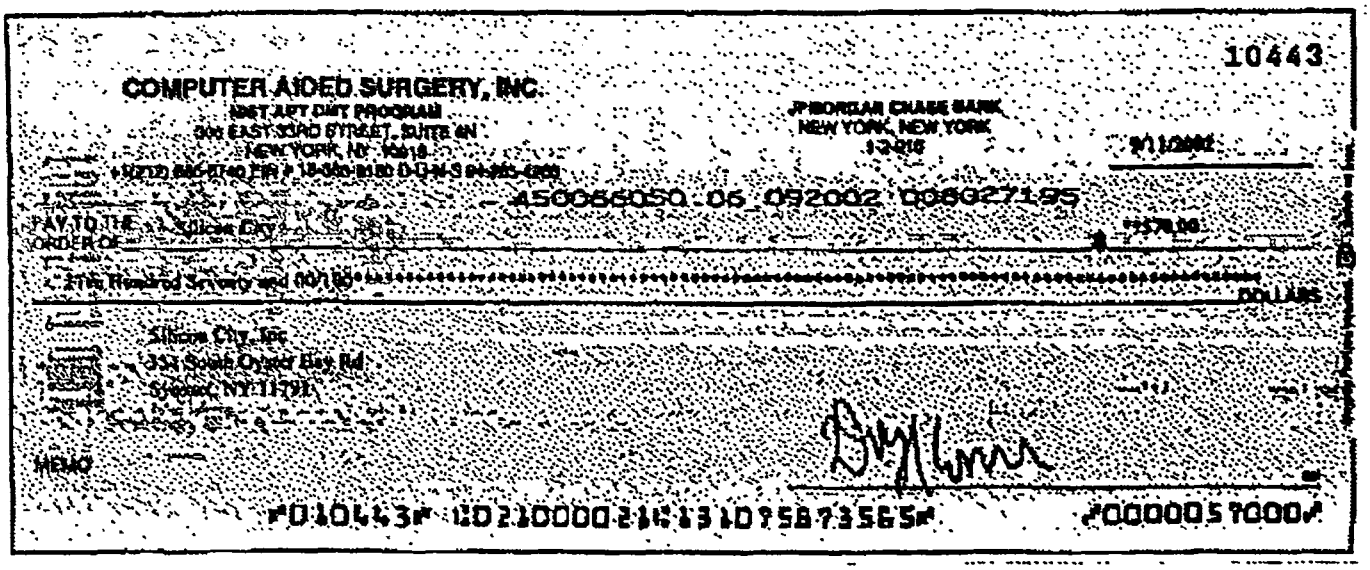


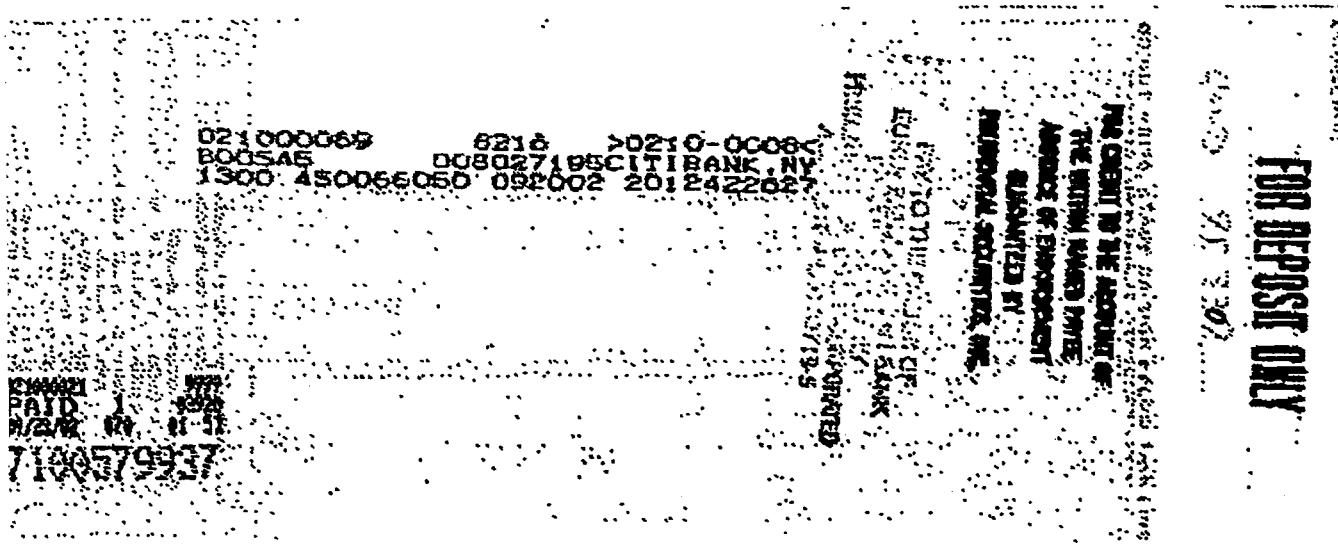
1046J

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071579938 Posting date 23-SEP-02

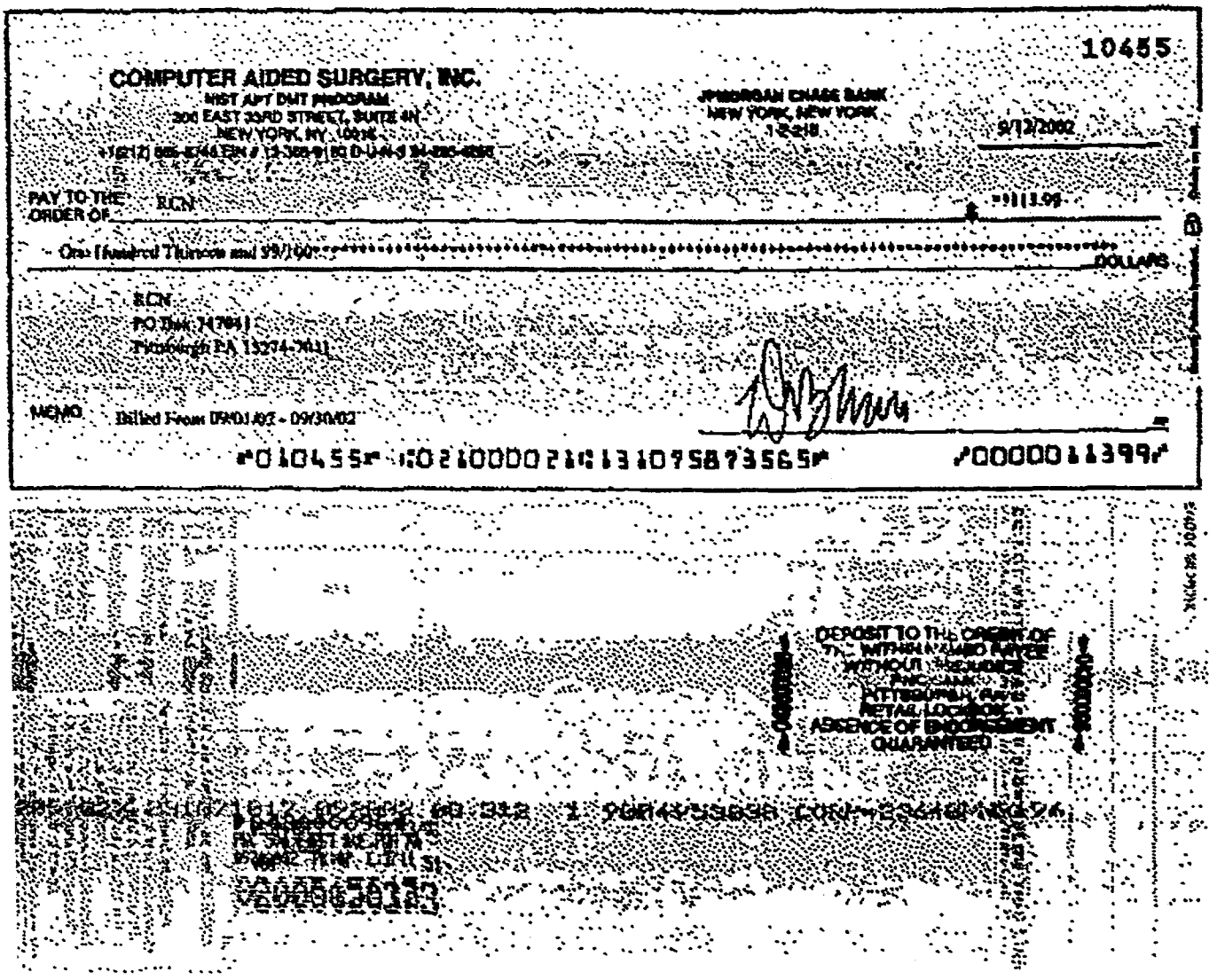


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071579937 Posting date 23-SEP-02

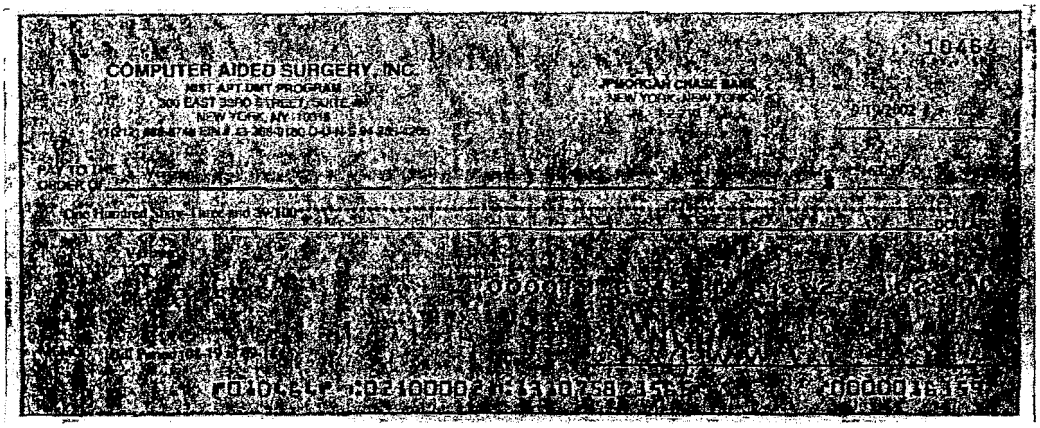




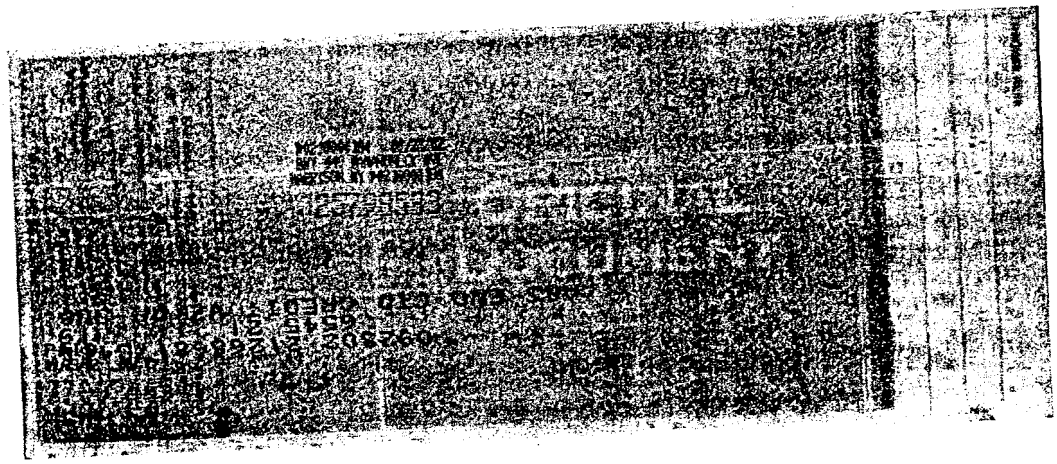
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080020373 Posting date 23-SEP-02



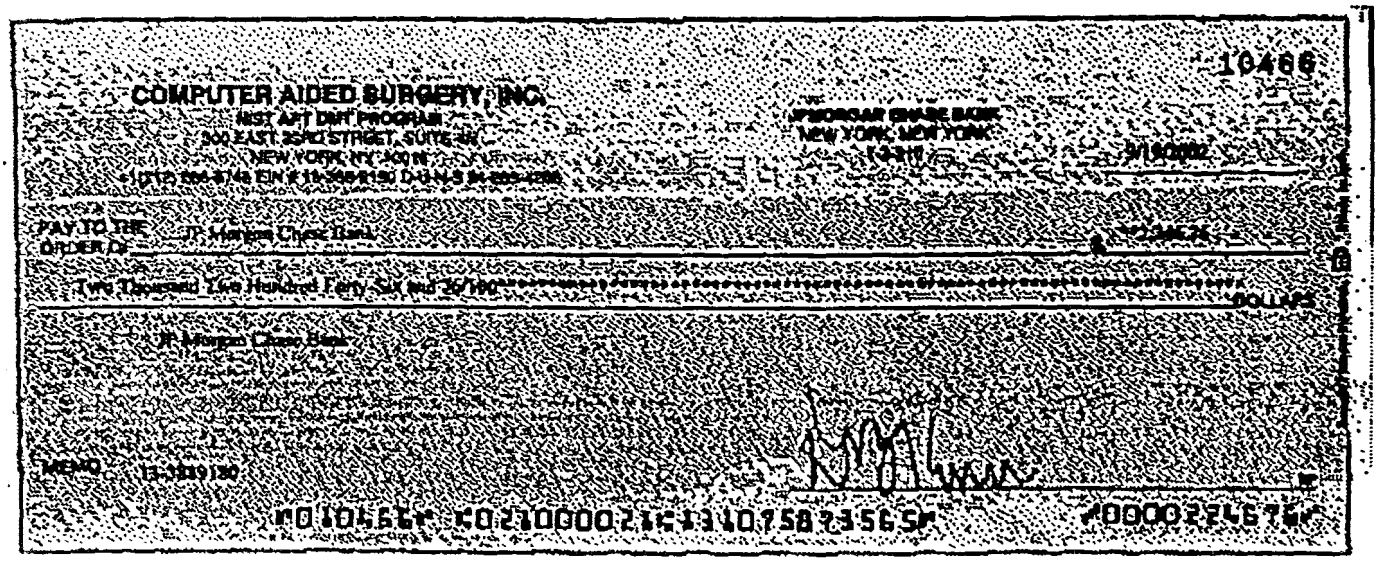
9/23/02

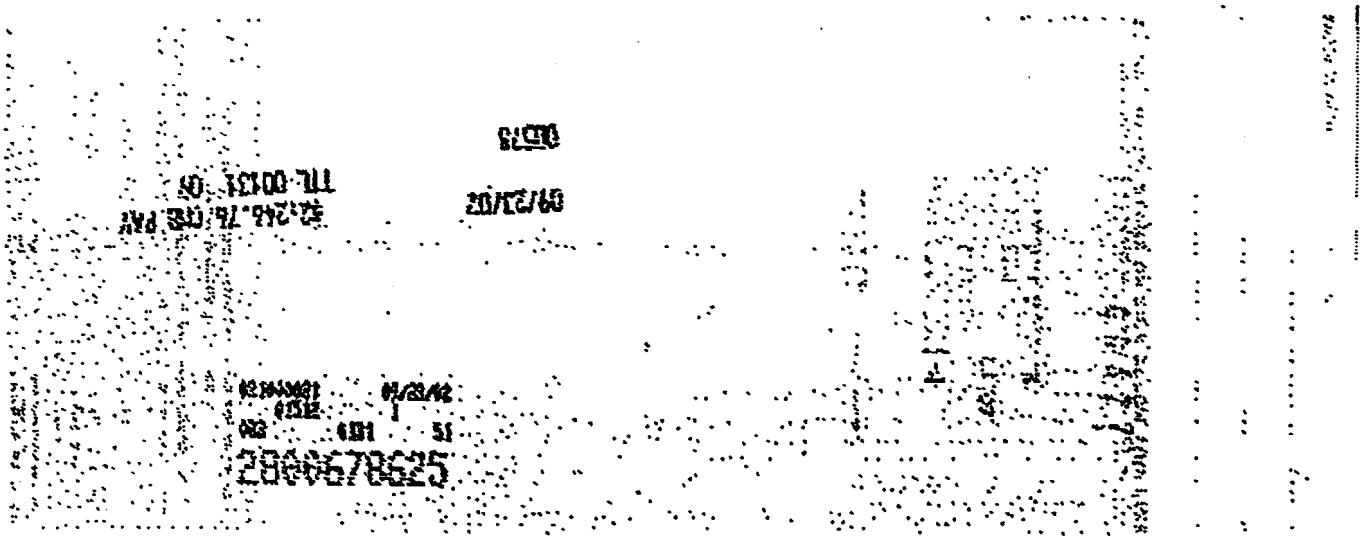


should be 10484 not 10464



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028678625 Posting date 23-SEP-02





March 22 - April 19, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 42

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,423.05	19,776.00	20,227.59	971.46
Business Checking 131-0758735-65	1,776.98	60,000.00	55,129.54	6,647.44
Total	**3,200.03**	**79,776.00**	**75,357.13**	**7,618.90**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Select the Payroll option that best fits your business needs!
Self-Service - Save time by paying your employees and payroll taxes electronically with Chase Online(sm) for Small Business. It's easy and convenient!
Go to chase.com/cosb to sign up or call 1-800-CHASE24.

Full-Service - Simplify the complex and time-consuming tasks associated with your payroll, related taxes and human resource management.
Call 1-877-272-7123 for payroll through Ceridian.
* Offered by Ceridian. Chase neither guarantees, nor makes any representations or warranties of any kind regarding the service.

Important Information

Your combined Business Banking balances in March totaled $32,107.22.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,423.05
Deposits and Credits	3	19,776.00
Withdrawals and Debits	1	13.00
Checks Paid	13	20,214.59
Ending Balance		**971.46**

Deposits and Credits

Date	Description	Amount
03/25	Deposit	1,776.00
04/01	Deposit	14,000.00
04/01	Deposit	4,000.00
Total		**19,776.00**

Withdrawals and Debits

Date	Description	Amount
04/10	Checkbook Order Fee	13.00
Total		**13.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3155	03/25	2,000.00	3160	04/01	13,000.00	3165	04/04	314.44
3156	03/26	100.00	3161	04/05	18.42	3166	04/08	299.77
3157	04/11	272.25	3162	04/02	1,000.00	3167	04/04	109.71
3158	03/26	100.00	3163	04/09	500.00			
3159	04/09	500.00	3164	04/01	2,000.00			

Total (13 checks) **20,214.59**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/25	1,199.05	04/04	2,574.90	04/10	1,243.71
03/26	999.05	04/05	2,556.48	04/11	971.46
04/01	3,999.05	04/08	2,256.71		
04/02	2,999.05	04/09	1,256.71		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	4	$ 0.20	0.80	Check Paid	55	$ 0.20	11.00
Deposit Ticket	4	$ 0.20	0.80				

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65 *(continued)*

COMPUTER AIDED SURGERY INC

Total Itemized Service Charges	12.60
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**22.60**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		1,776.98
Deposits and Credits	1	60,000.00
Withdrawals and Debits	1	2,589.81
Checks Paid	29	52,539.73
Ending Balance		**6,647.44**

Deposits and Credits

Date	Description	Amount
03/22	Nist Treas 310 Misc Pay 032202 133889180130600	60,000.00
Total		**60,000.00**

Withdrawals and Debits

Date	Description	Amount
04/03	American Express Elec Remit 040302 020402011268998	2,589.81
Total		**2,589.81**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10105	03/25	1,776.00	10116	04/11	1,005.00	10128	04/05	37.08
10106	03/26	100.00	10118*	04/01	3,575.00	10129	04/03	365.00
10107	04/01	14,000.00	10119	04/02	1,247.69	10130	04/11	3,354.54
10108	04/02	3,875.00	10120	04/11	195.00	10131	04/18	26.46
10109	04/03	1,037.47	10121	04/16	1,701.00	10132	04/18	887.04
10110	04/16	713.36	10122	04/02	2,530.00	10135*	04/02	389.00
10111	04/04	284.85	10123	04/08	9.89	10136	04/10	4,225.00
10113*	04/03	1,000.00	10124	04/01	4,000.00	10137	04/19	617.40
10114	04/11	3,482.72	10126*	04/18	1,000.00	10139*	04/16	956.00
10115	04/03	114.23	10127	04/11	35.00			

Total (29 checks) **52,539.73**

** indicates gap in check sequence*

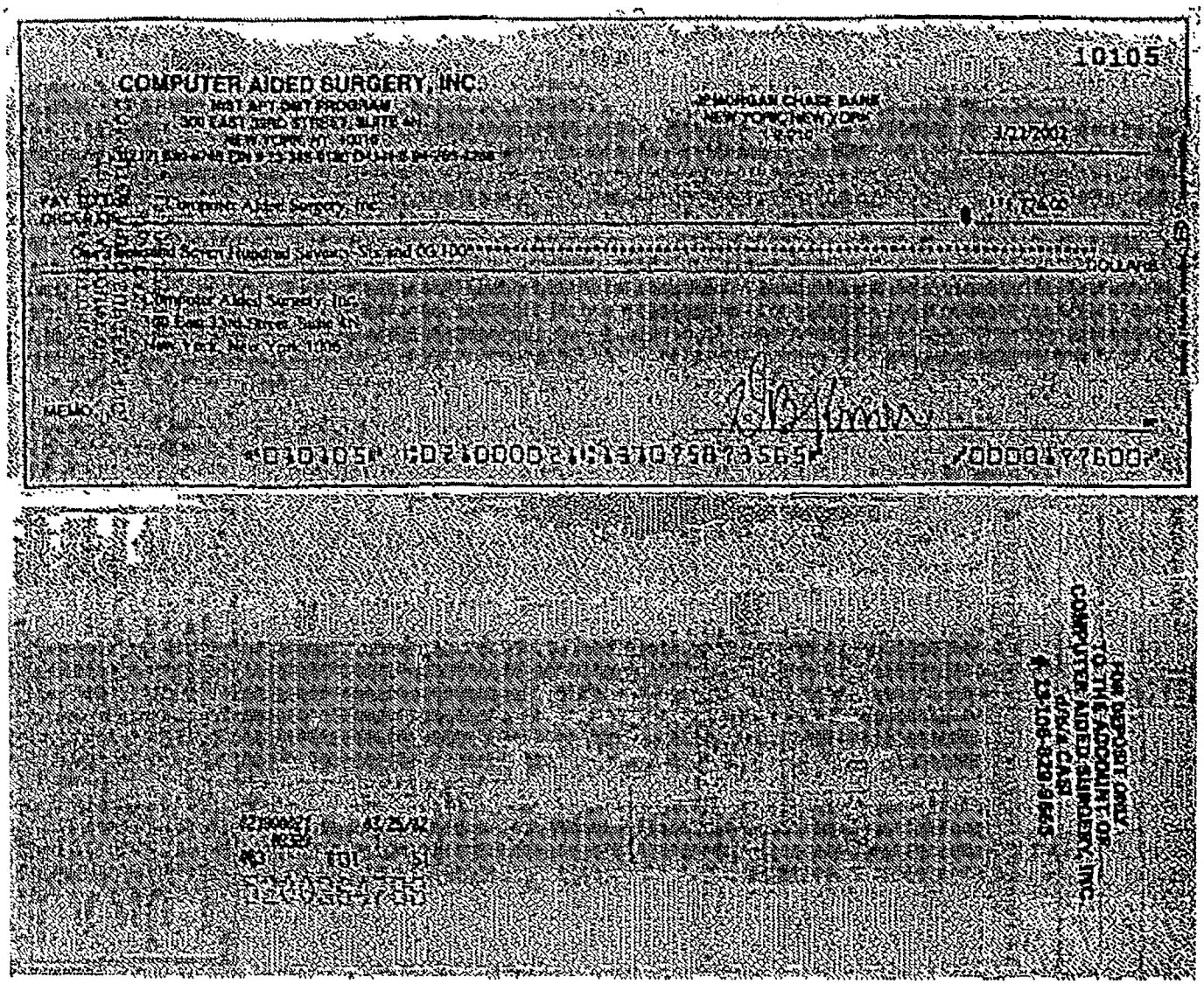
Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/22	61,776.98	04/03	25,177.78	04/11	12,548.70
03/25	60,000.98	04/04	24,892.93	04/16	9,178.34
03/26	59,900.98	04/05	24,855.85	04/18	7,264.84
04/01	38,325.98	04/08	24,845.96	04/19	6,647.44
04/02	30,284.29	04/10	20,620.96		

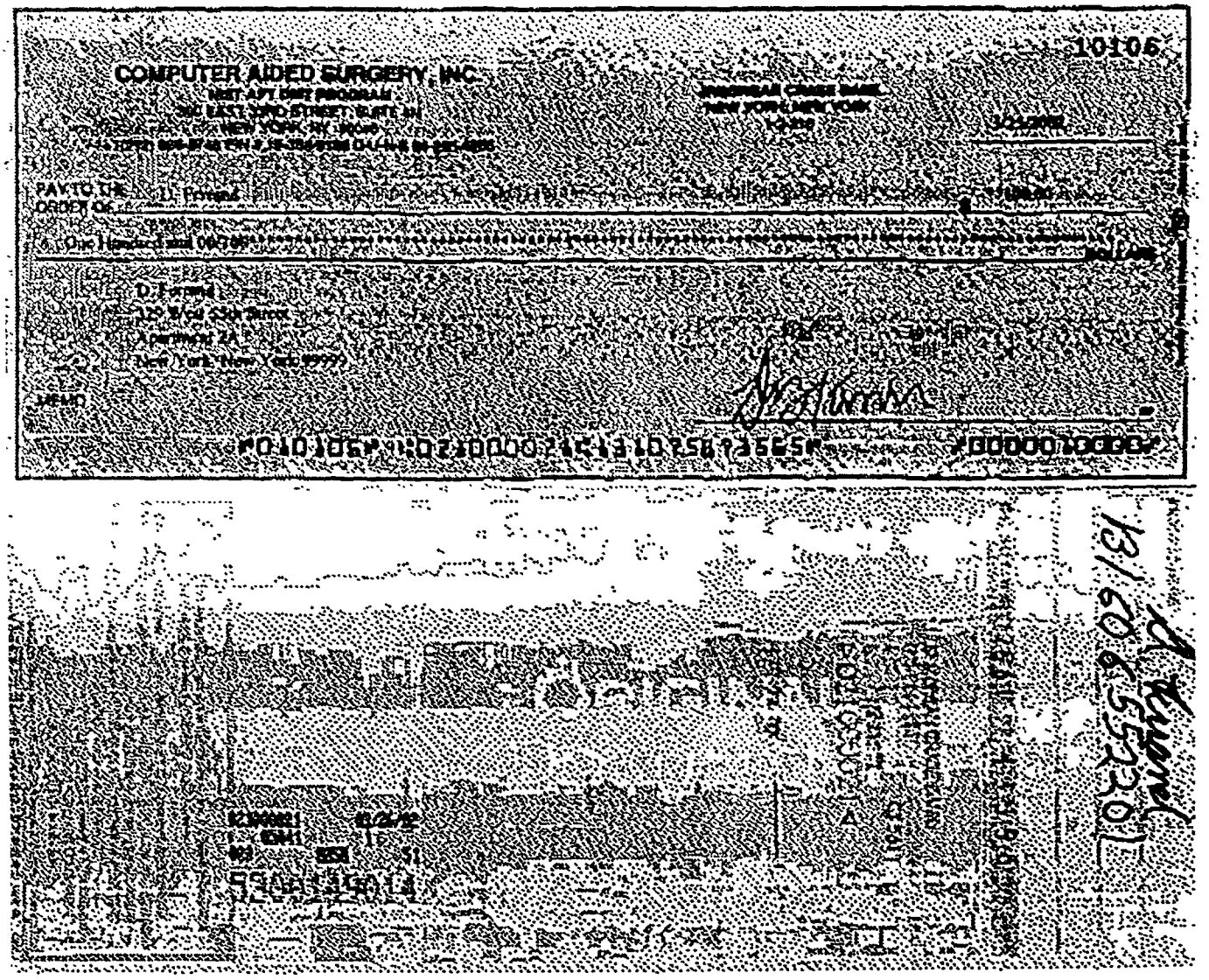
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

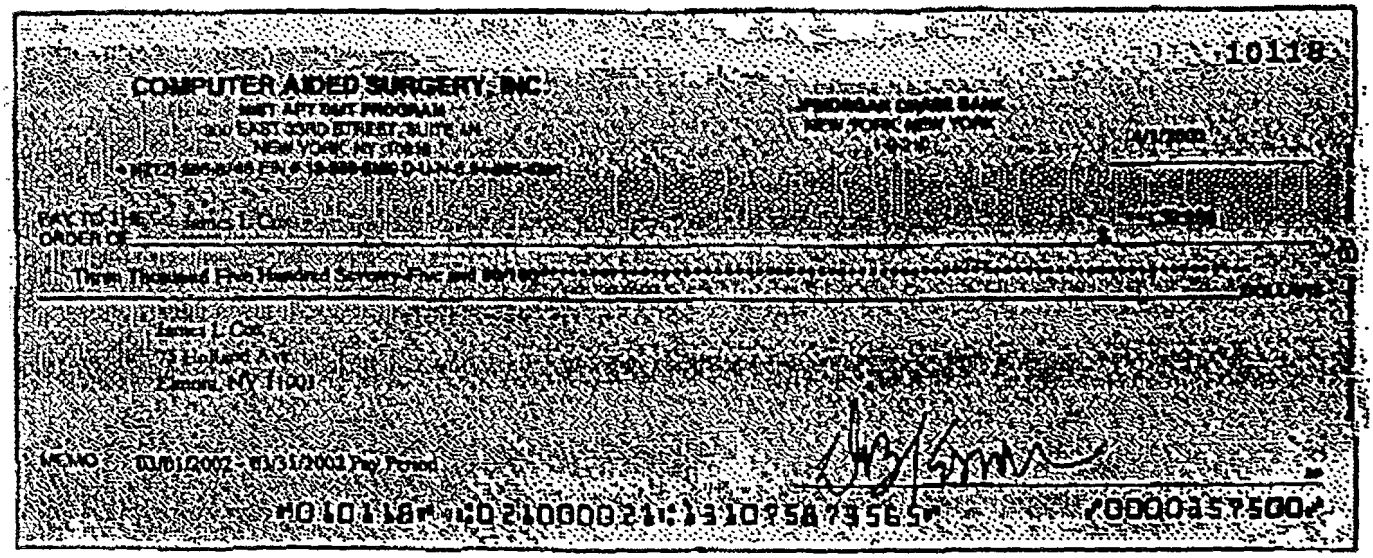
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052364788 Posting date 25-MAR-02

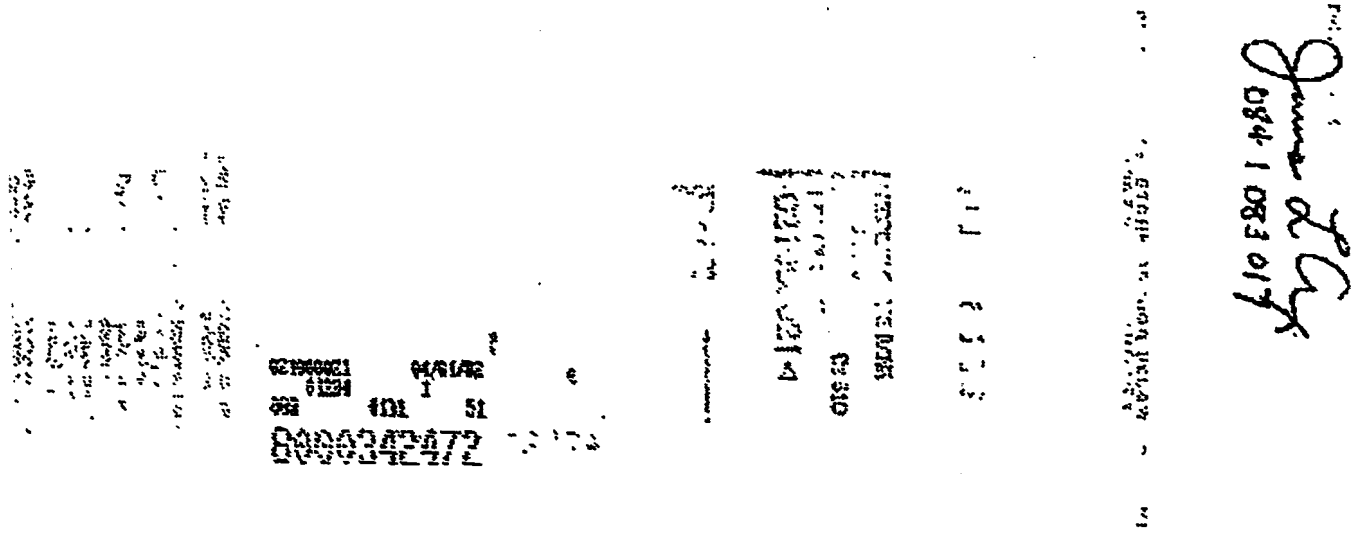


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053149014 Posting date 26-MAR-02

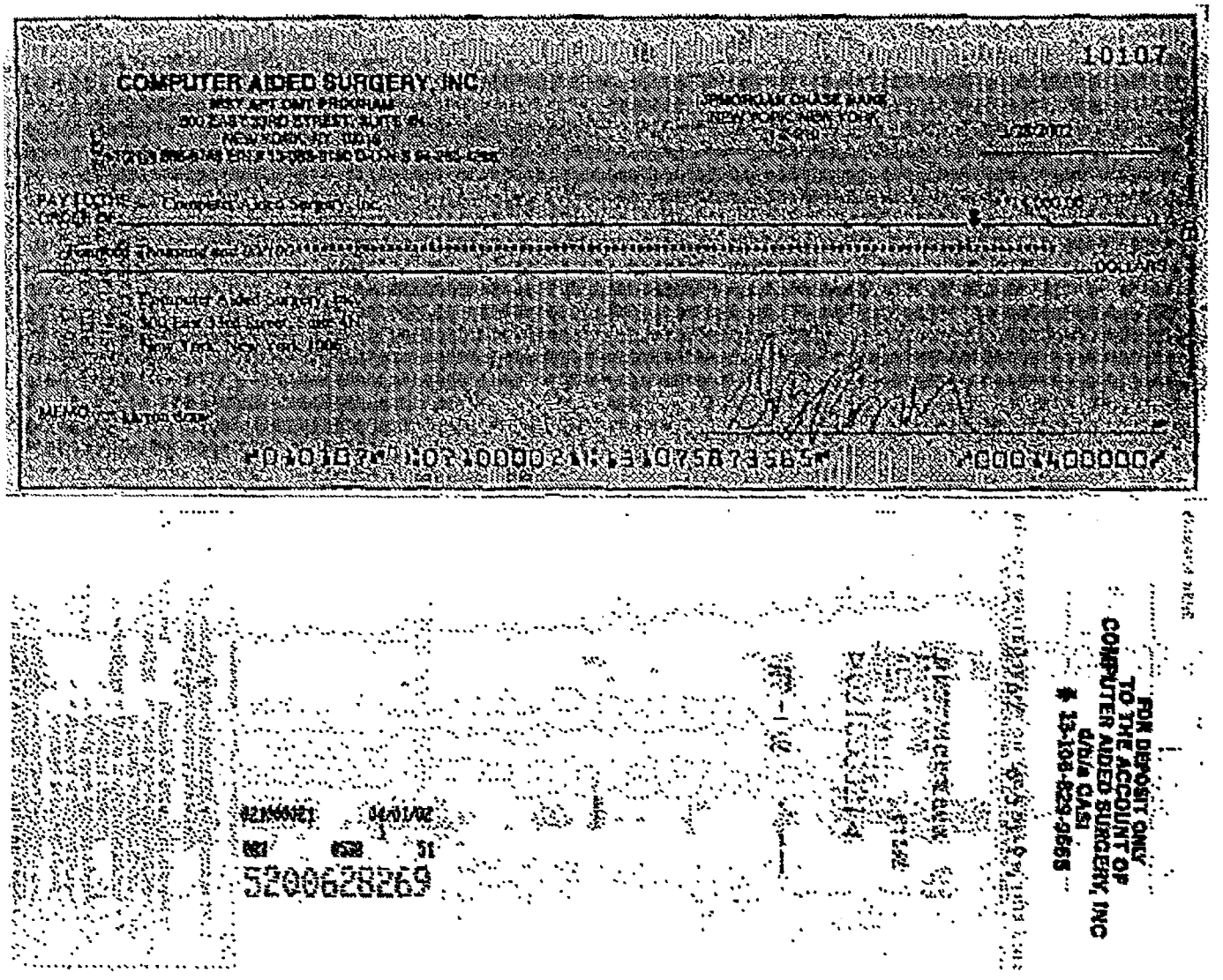


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080342472 Posting date 01-APR-02

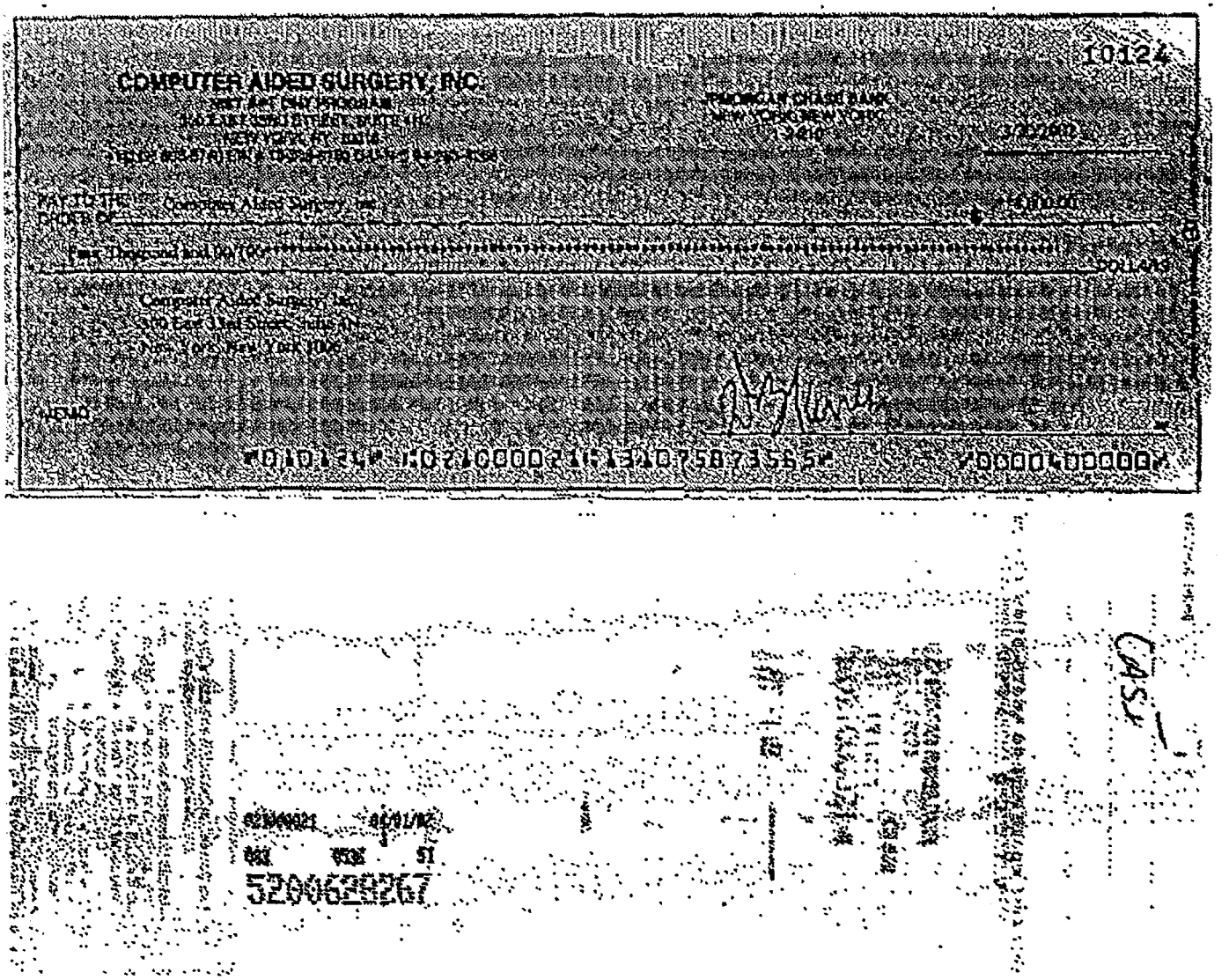




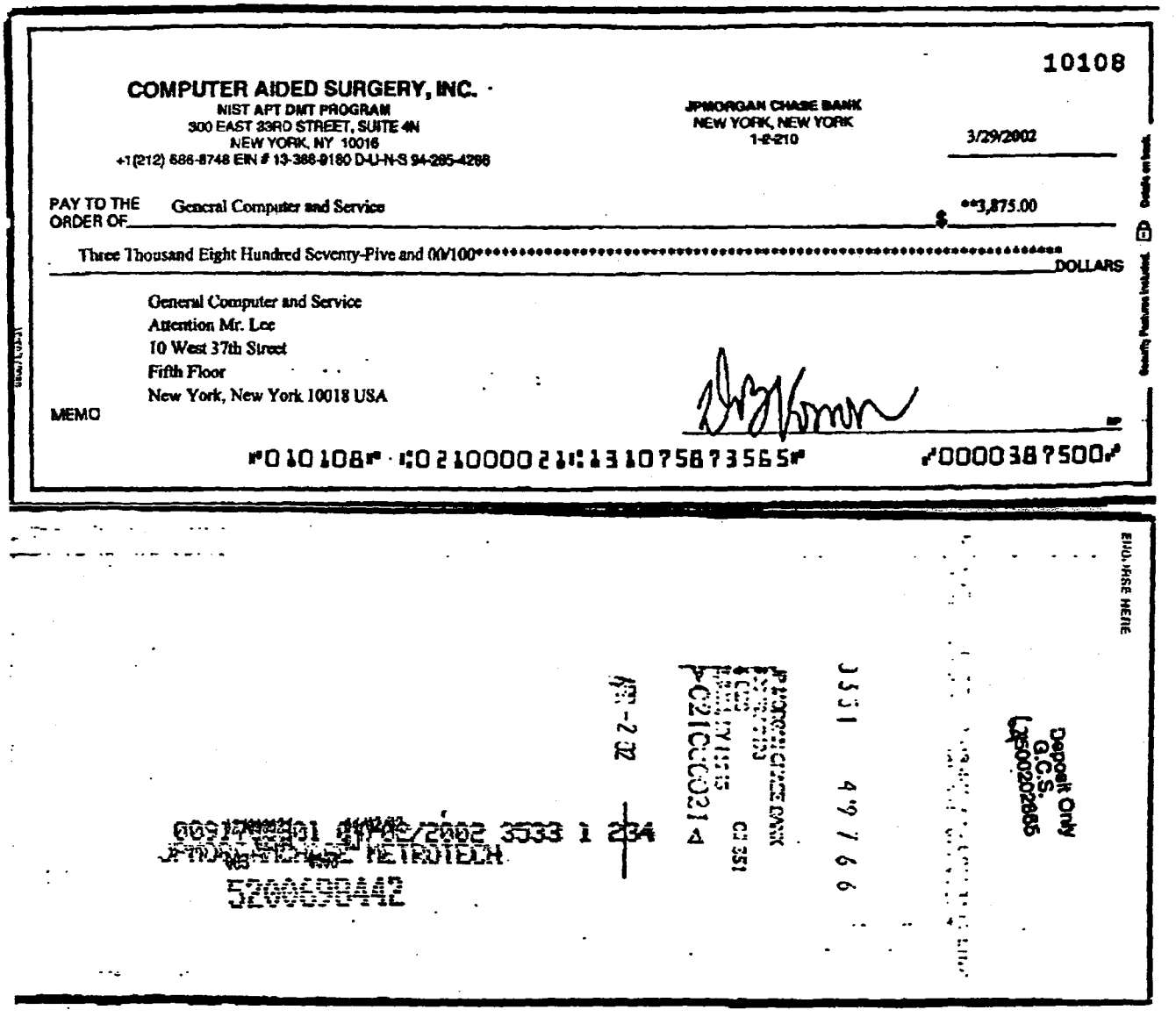
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052628269 Posting date 01-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052628267 Posting date 01-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0091708301 Posting date 02-APR-02



10108

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4268

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

3/29/2002

PAY TO THE ORDER OF General Computer and Service $ **3,875.00

Three Thousand Eight Hundred Seventy-Five and 00/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

⑈010108⑈ ⑆021000021⑆ 13107587356 5⑈ ⑈0003875 00⑈

Deposit Only
G.C.S.
Ac#5002028685

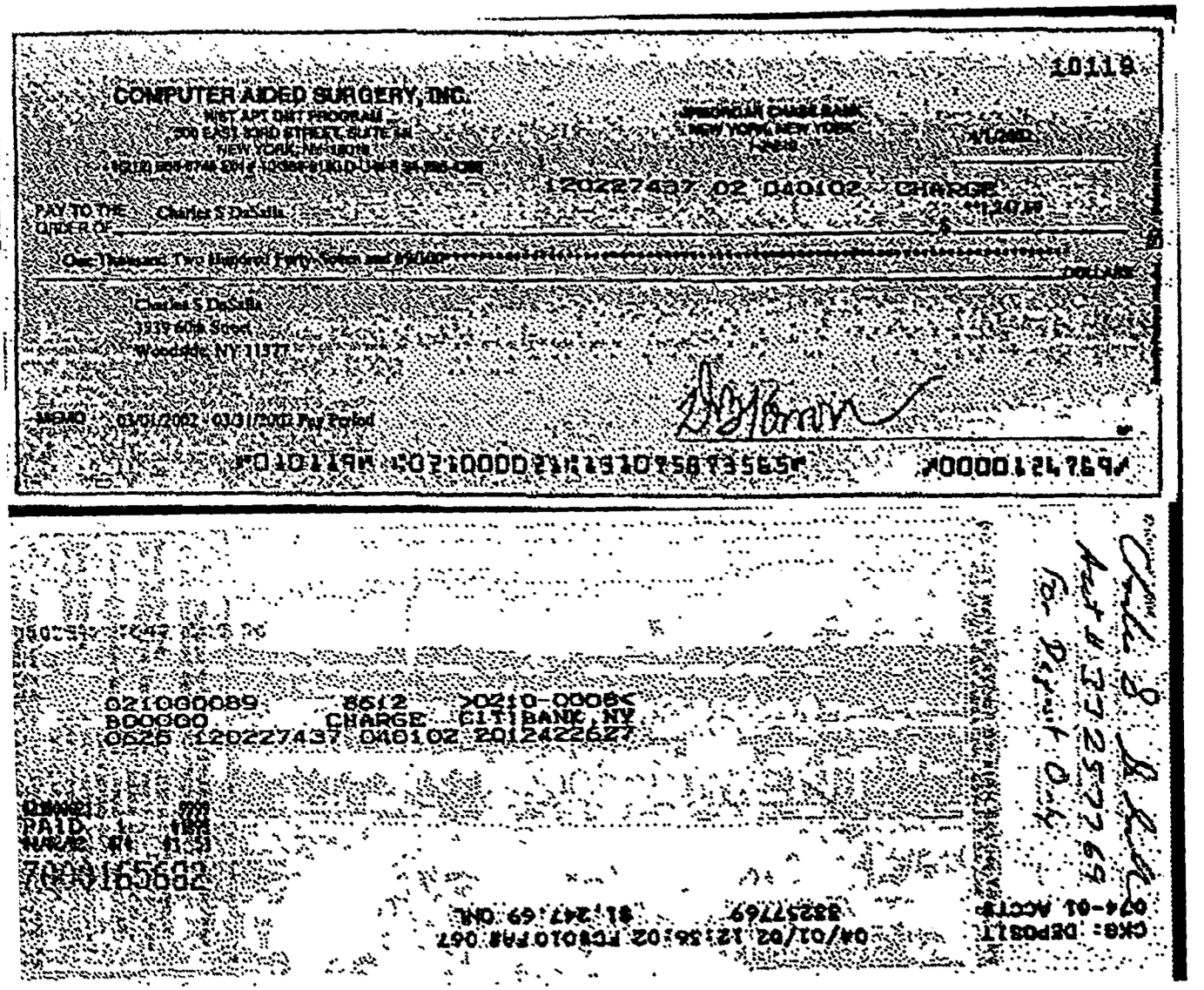
J551 49766

APR-2 02

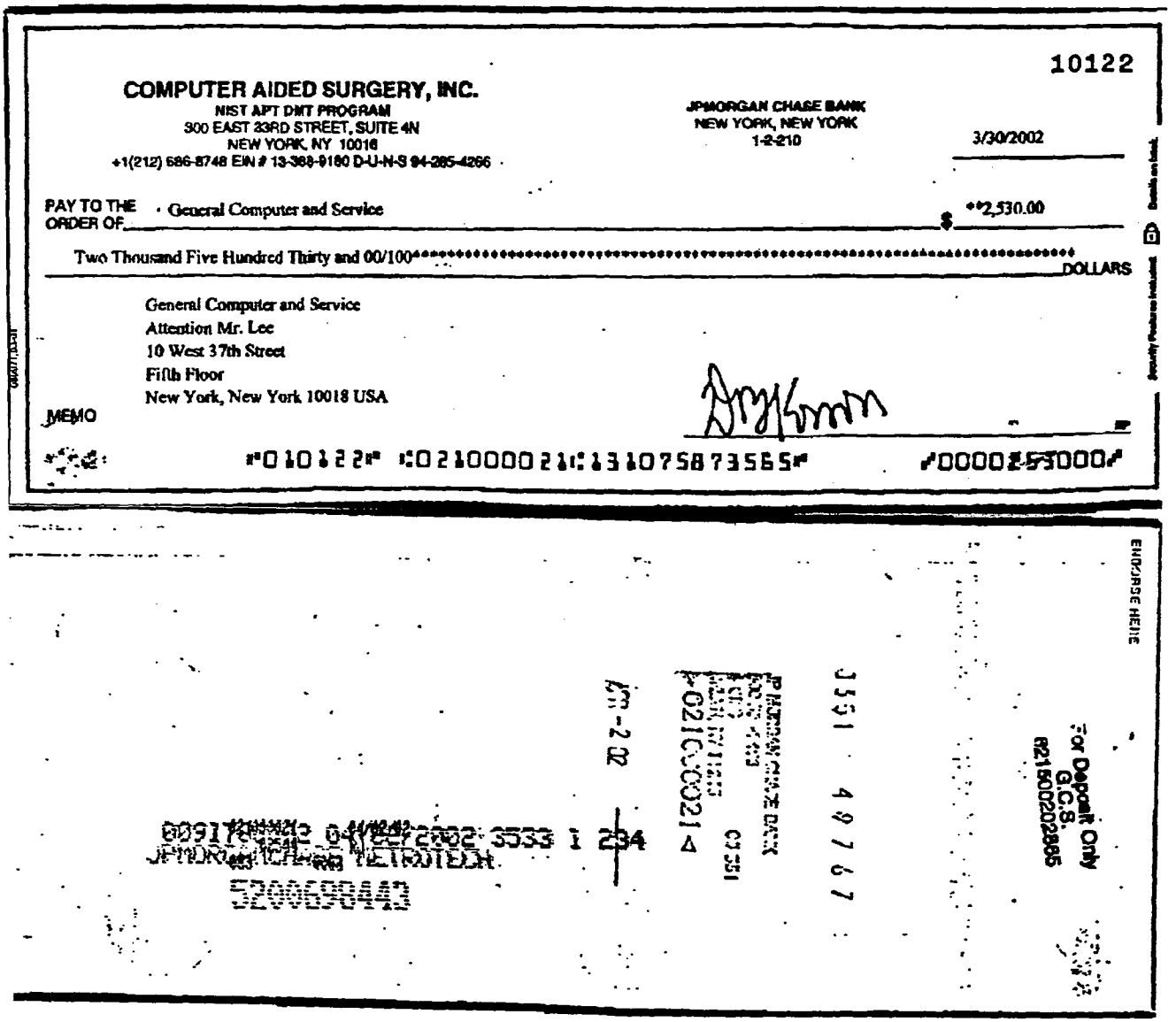
PO21CC0214

0091708301 04/02/2002 3533 1 234

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070165682 Posting date 02-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0091708302 Posting date 02-APR-02



10122

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 23RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-368-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

3/30/2002

PAY TO THE ORDER OF General Computer and Service $ **2,530.00

Two Thousand Five Hundred Thirty and 00/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

⑈010122⑈ ⑆021000021⑆ 310758735655⑈ ⑈0000253000⑈

ENDORSE HERE

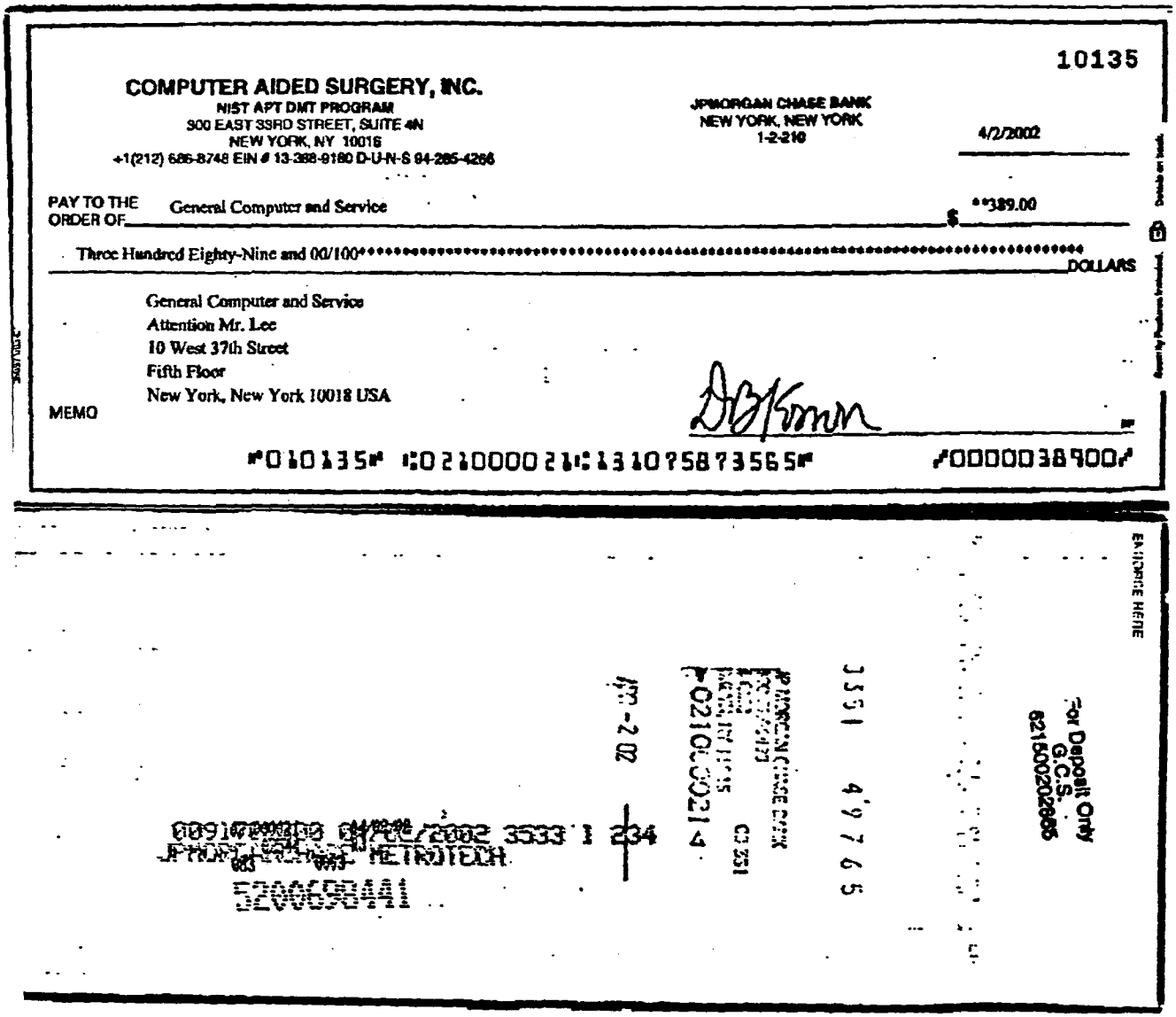
For Deposit Only
G.C.S.
021500202885

J551 49767

APR-2 02

021000021

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0091708300 Posting date 02-APR-02



10135

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

4/2/2002

PAY TO THE ORDER OF General Computer and Service $ **389.00

Three Hundred Eighty-Nine and 00/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

⑈010135⑈ ⑆021000021⑆ 310758735656⑈ ⑈00000389⑆00⑈

ENDORSE HERE

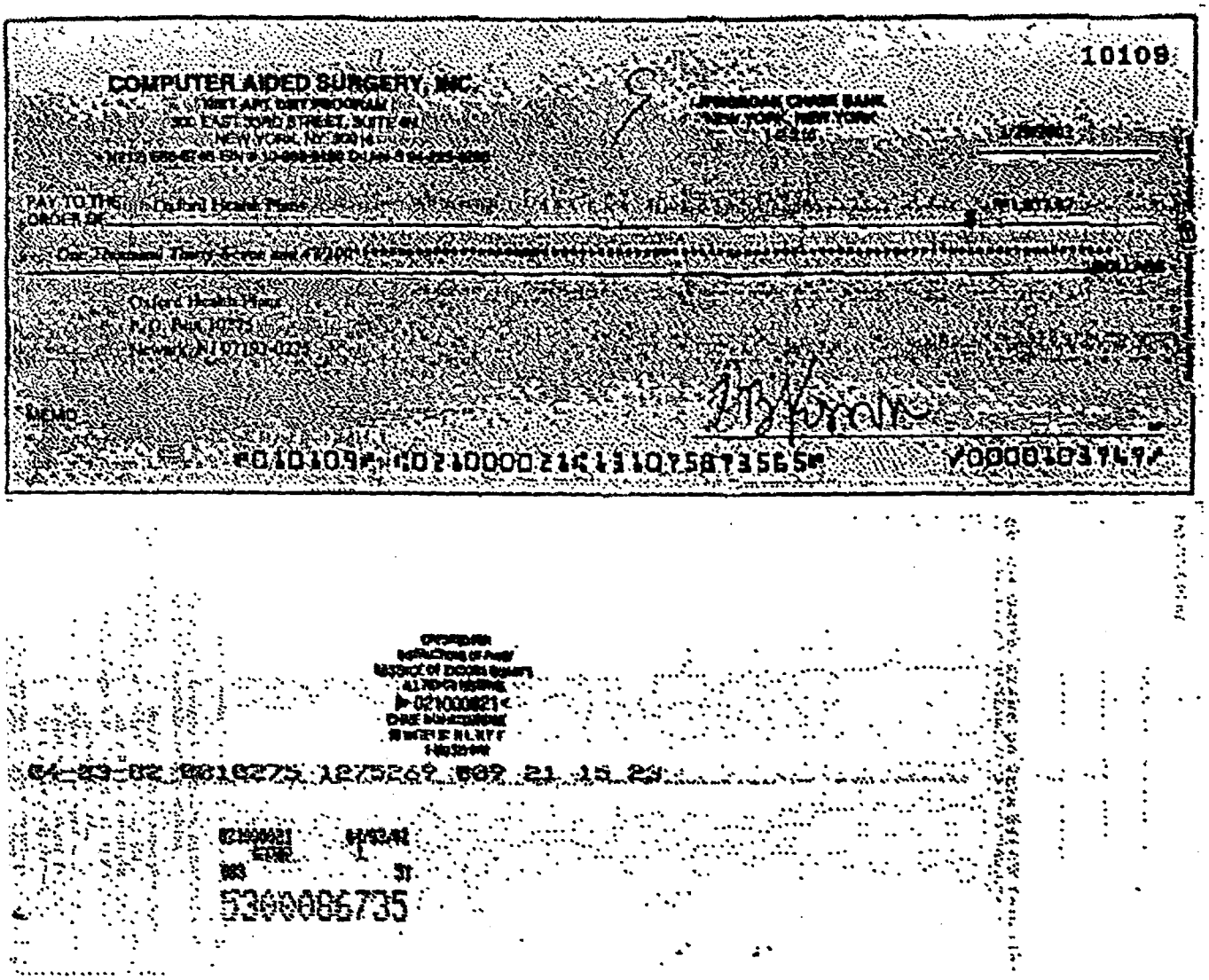
For Deposit Only
G.C.S.
021500202665

3551 49765

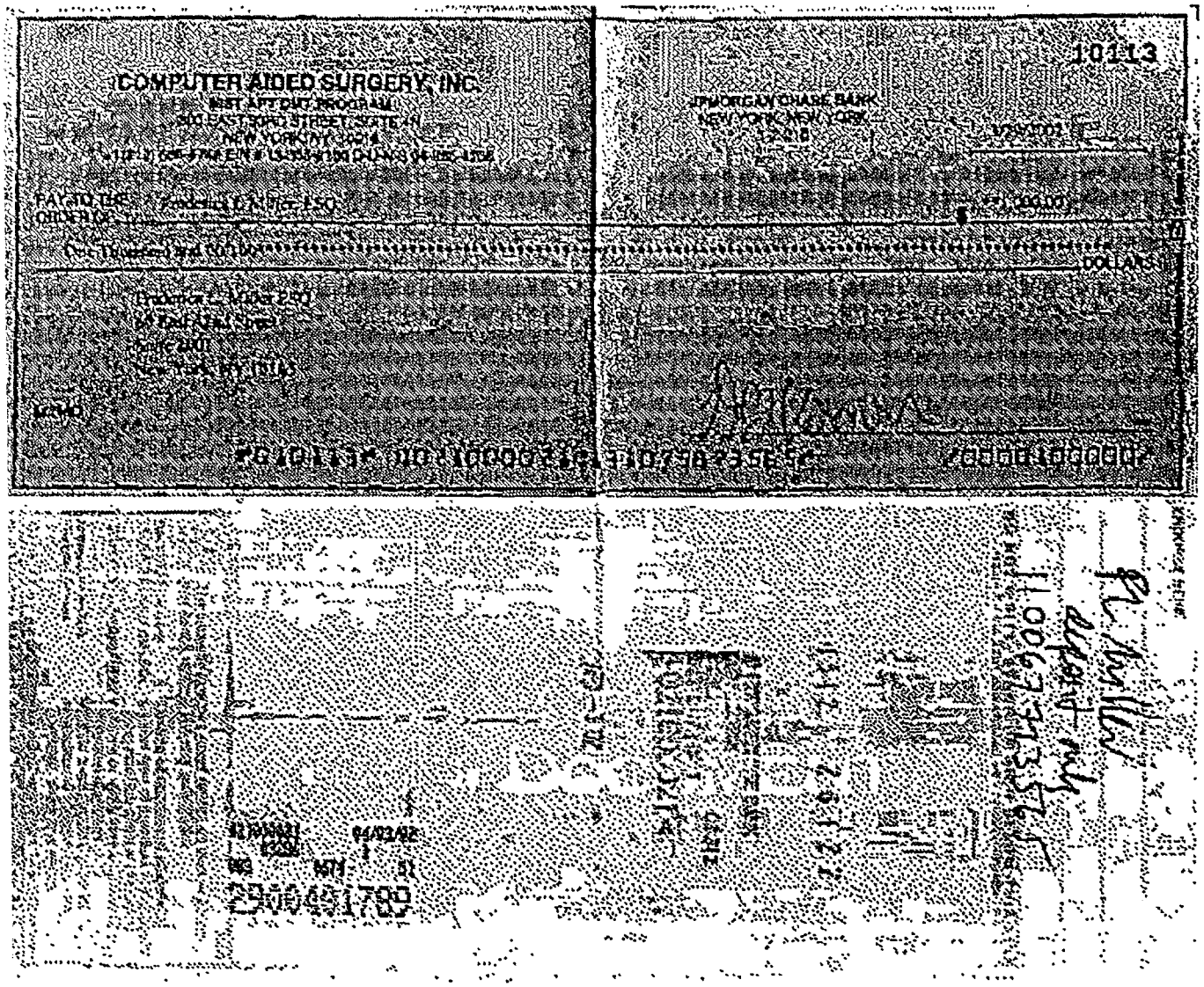
APR-2 02

⑆021000021⑆

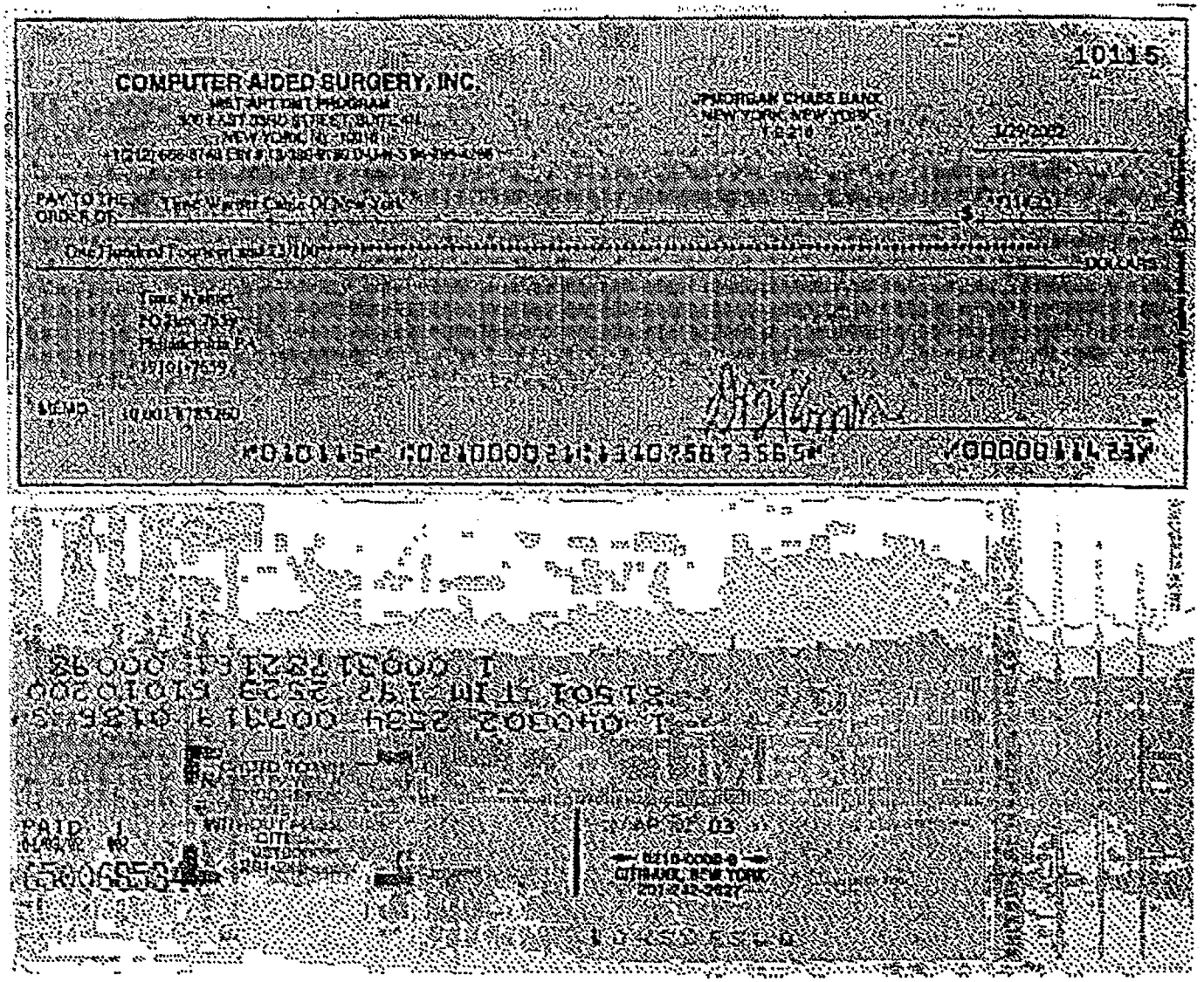
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053086735 Posting date 03-APR-02



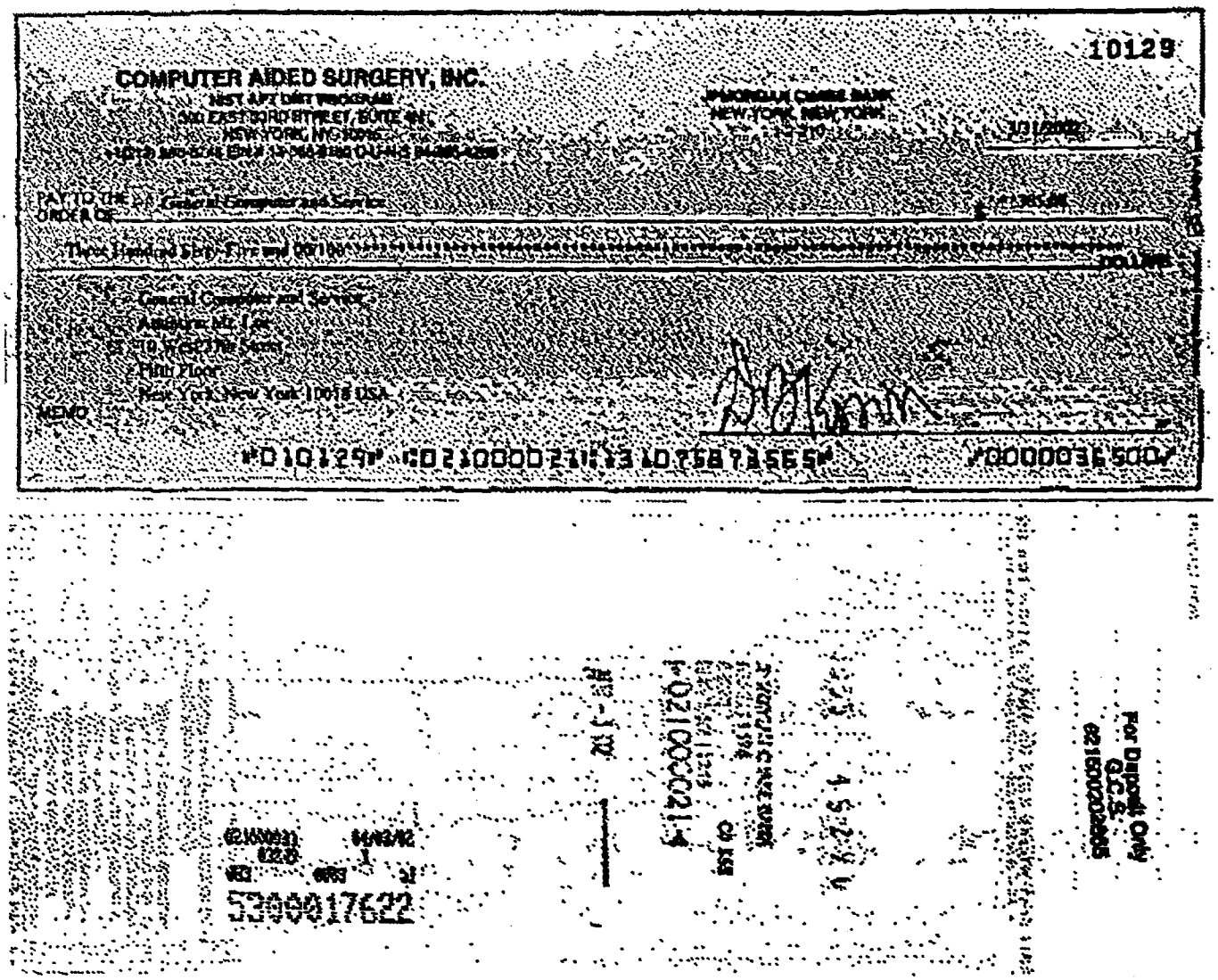
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029401789 Posting date 03-APR-02



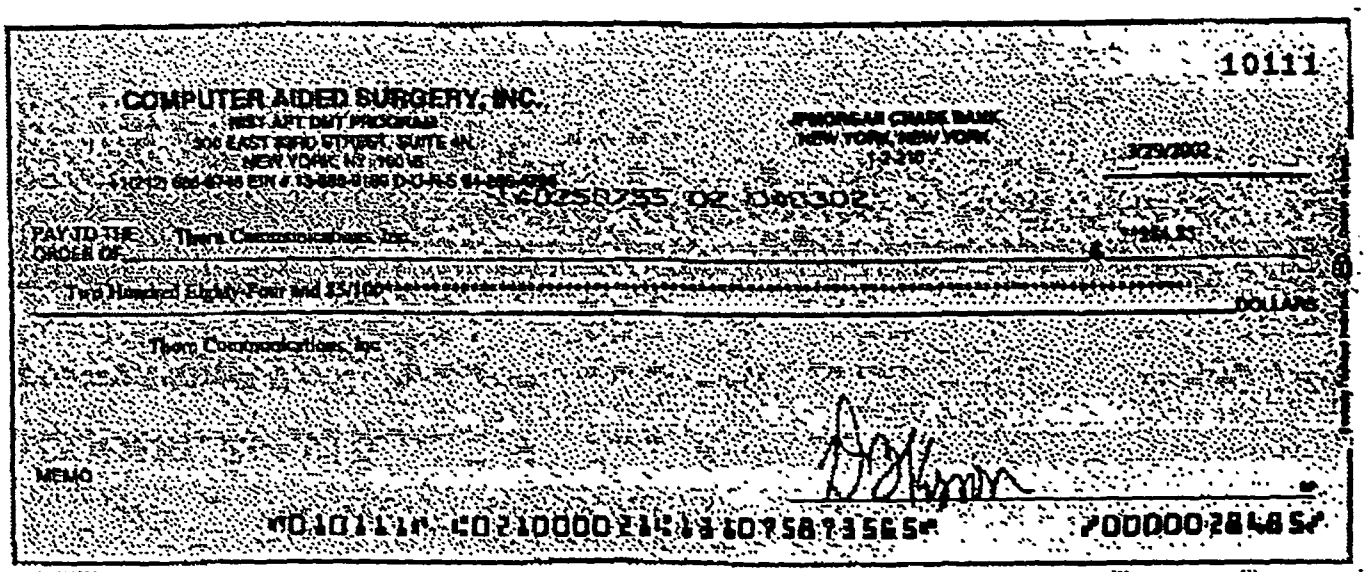
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012838891 Posting date 03-APR-02

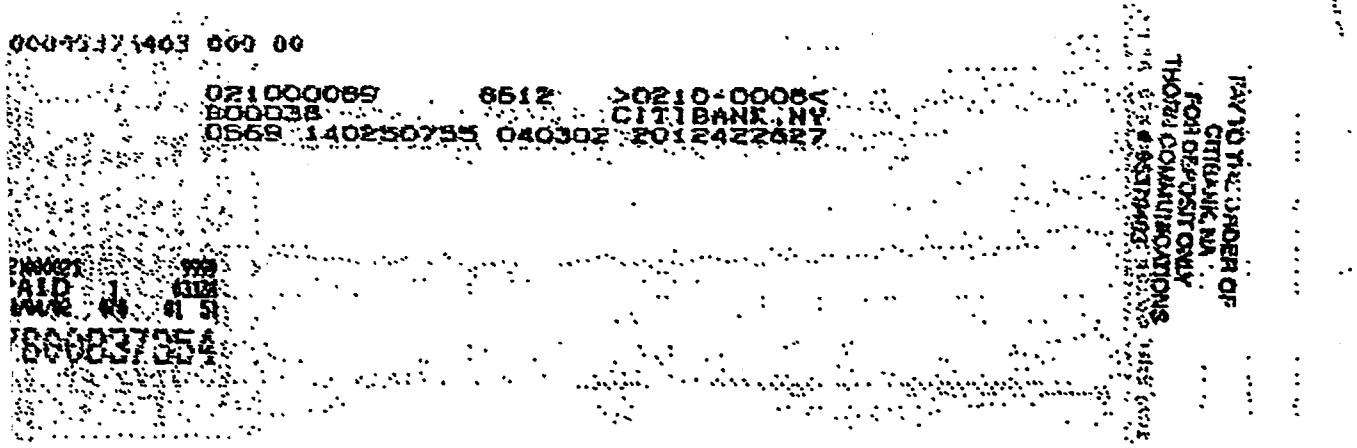


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053017622 Posting date 03-APR-02

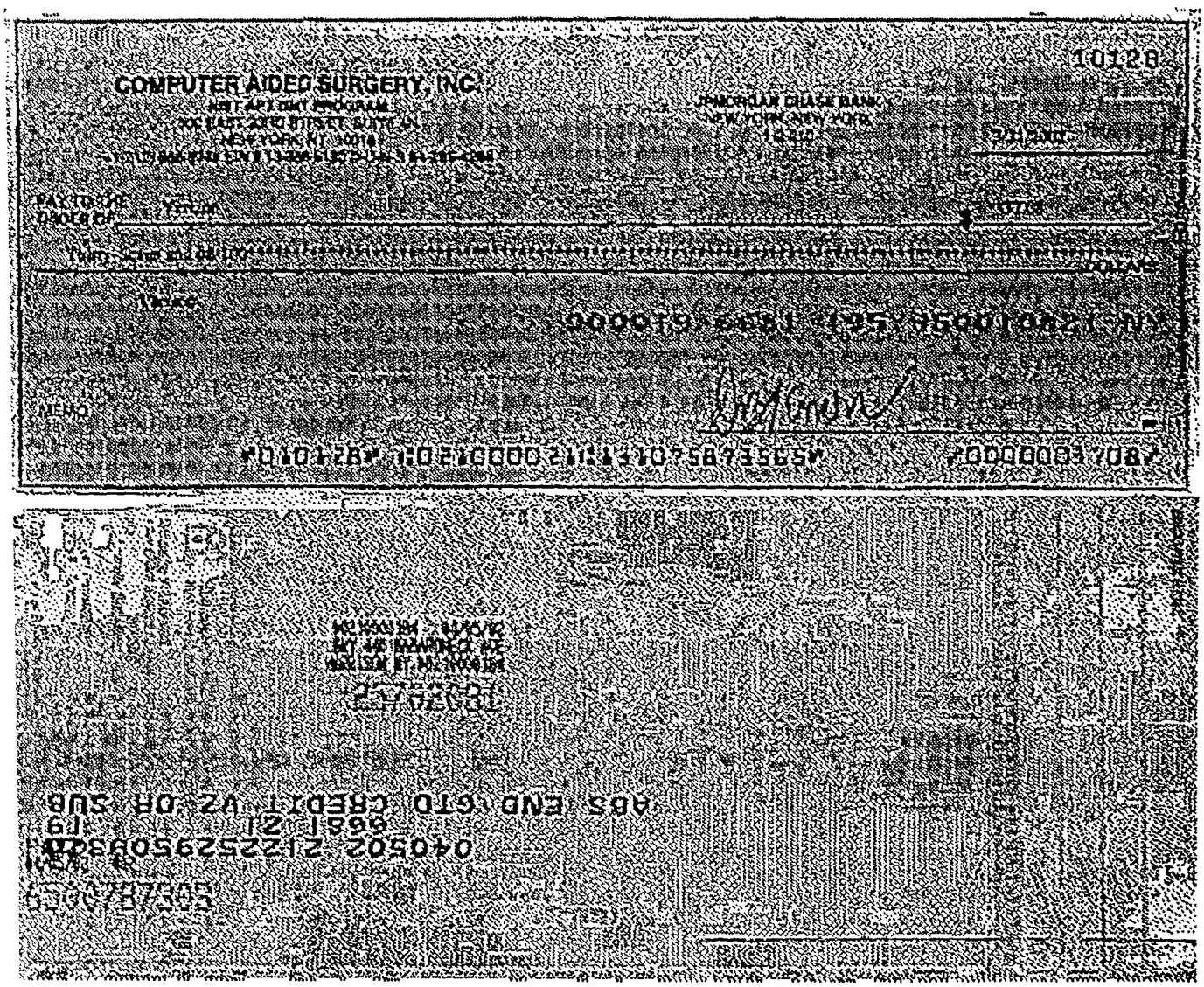


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078837354 Posting date 04-APR-02

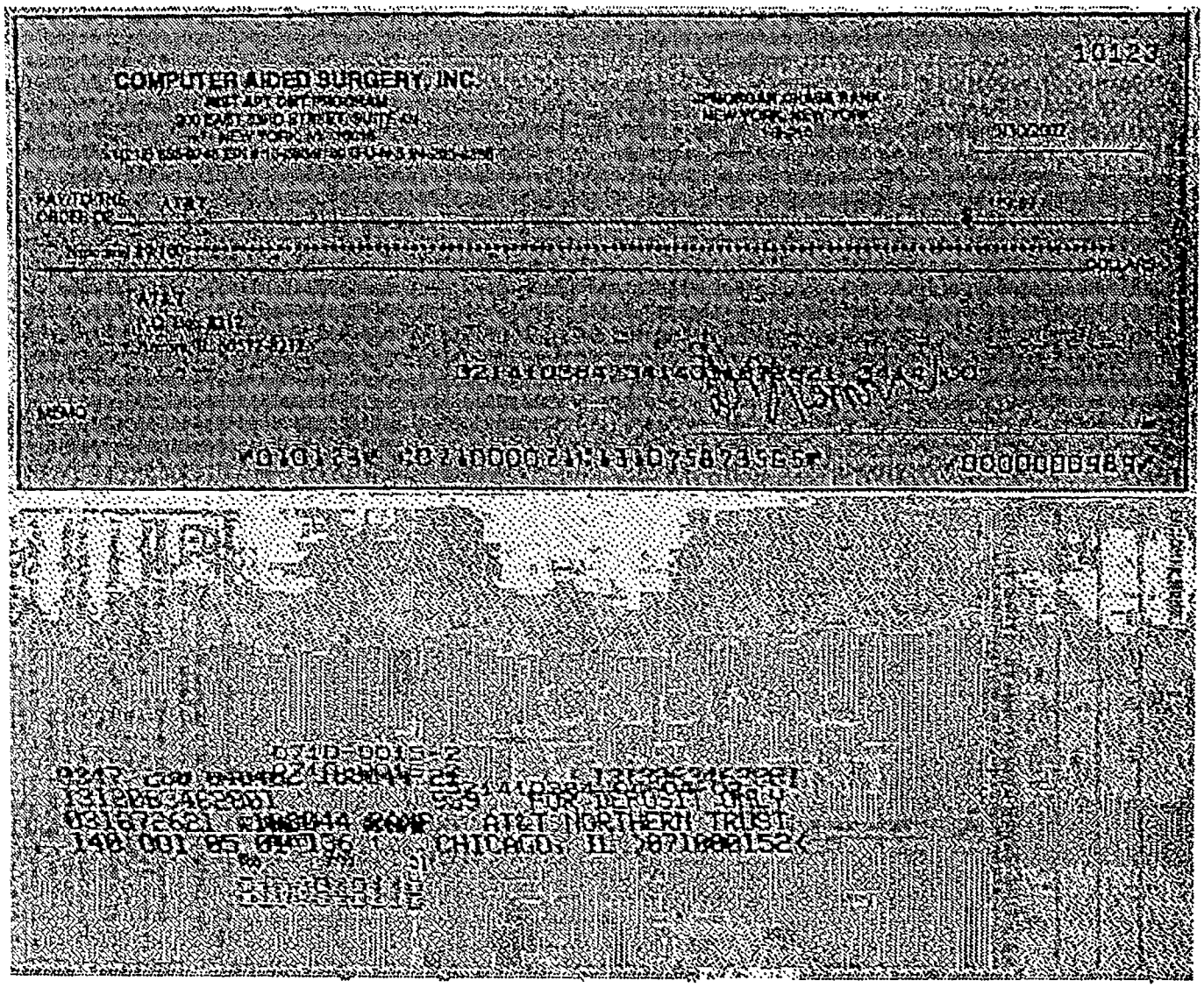




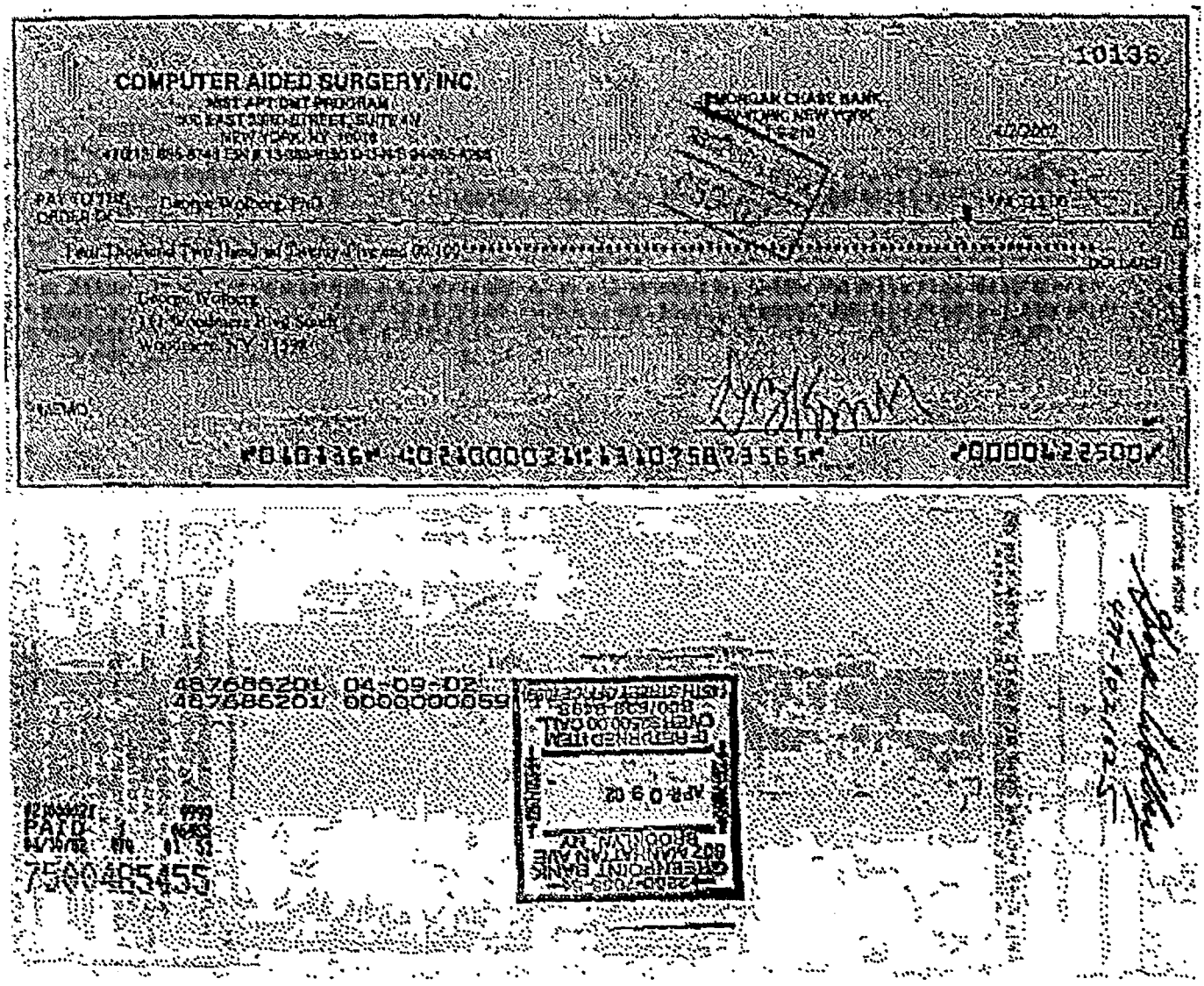
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012442179 Posting date 05-APR-02



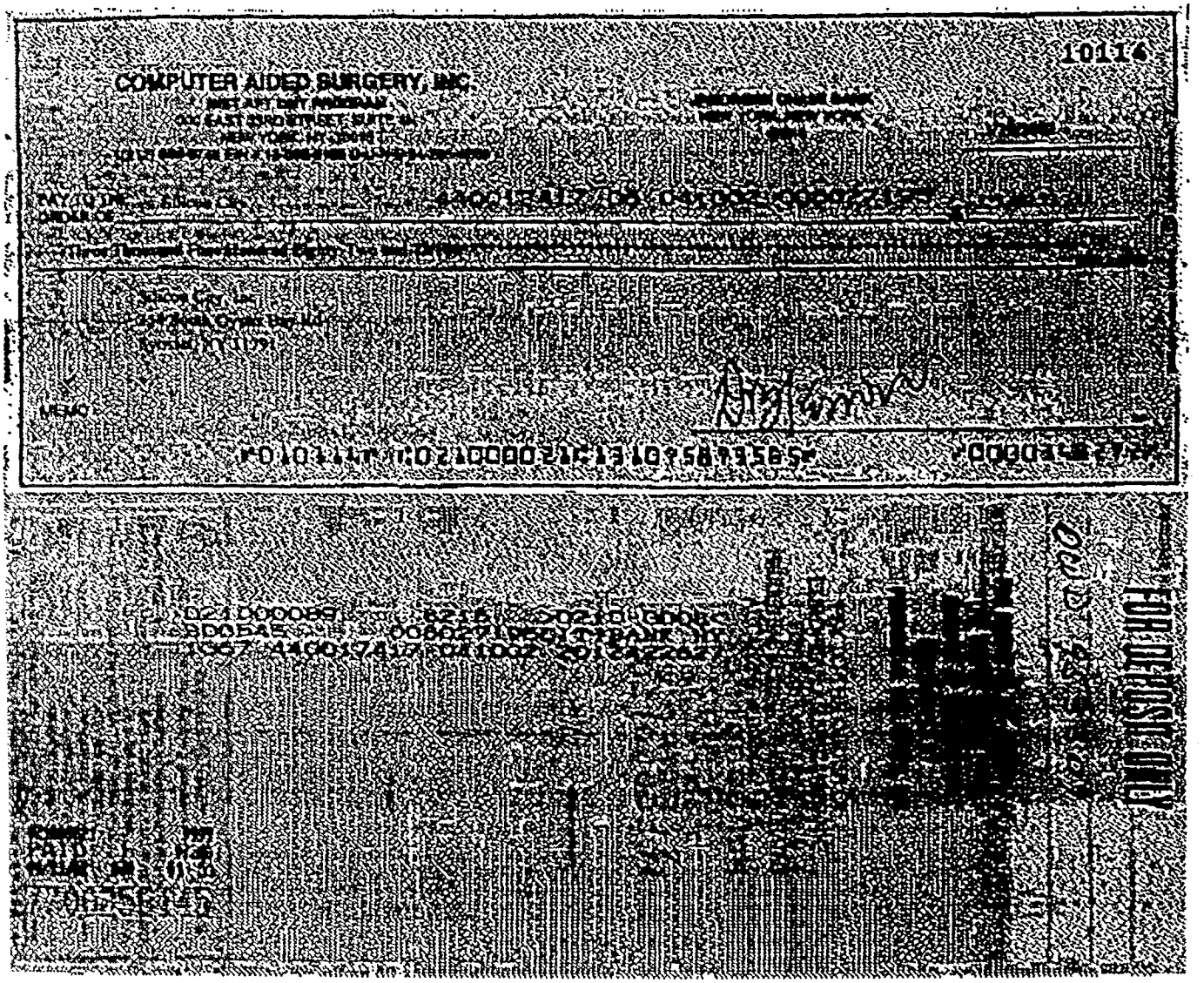
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0081848118 Posting date 08-APR-02



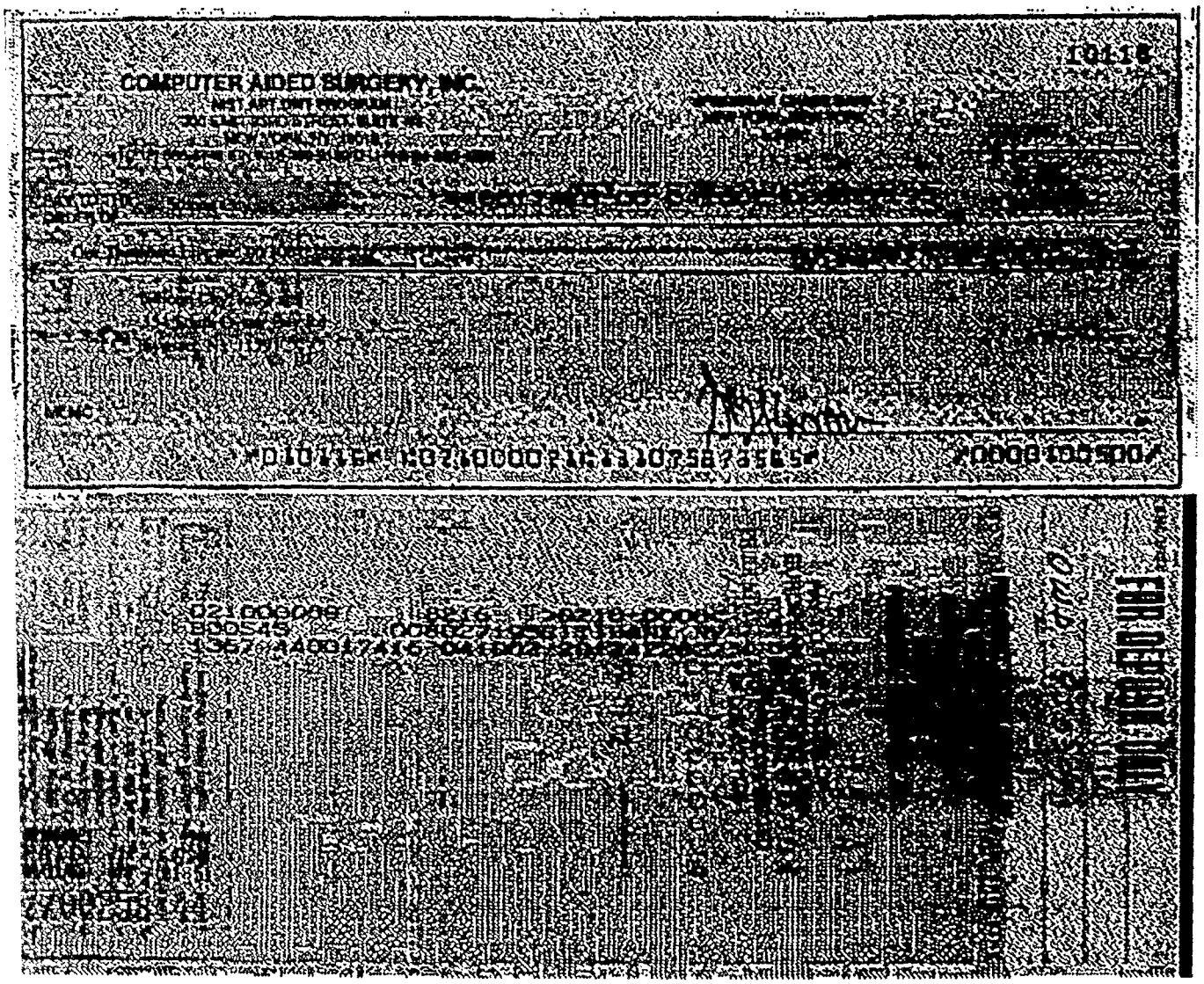
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0075485455 Posting date 10-APR-02



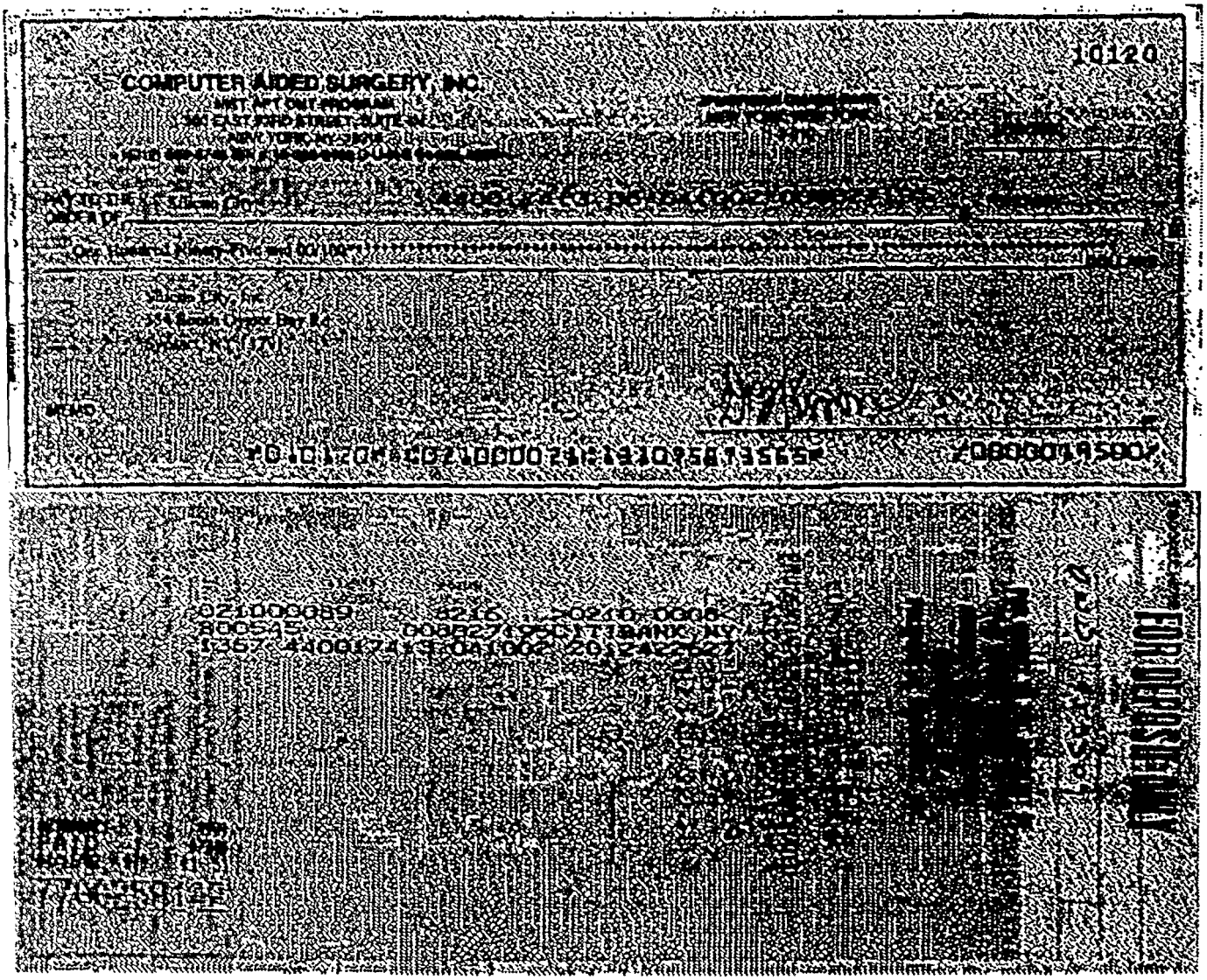
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077258145 Posting date 11-APR-02



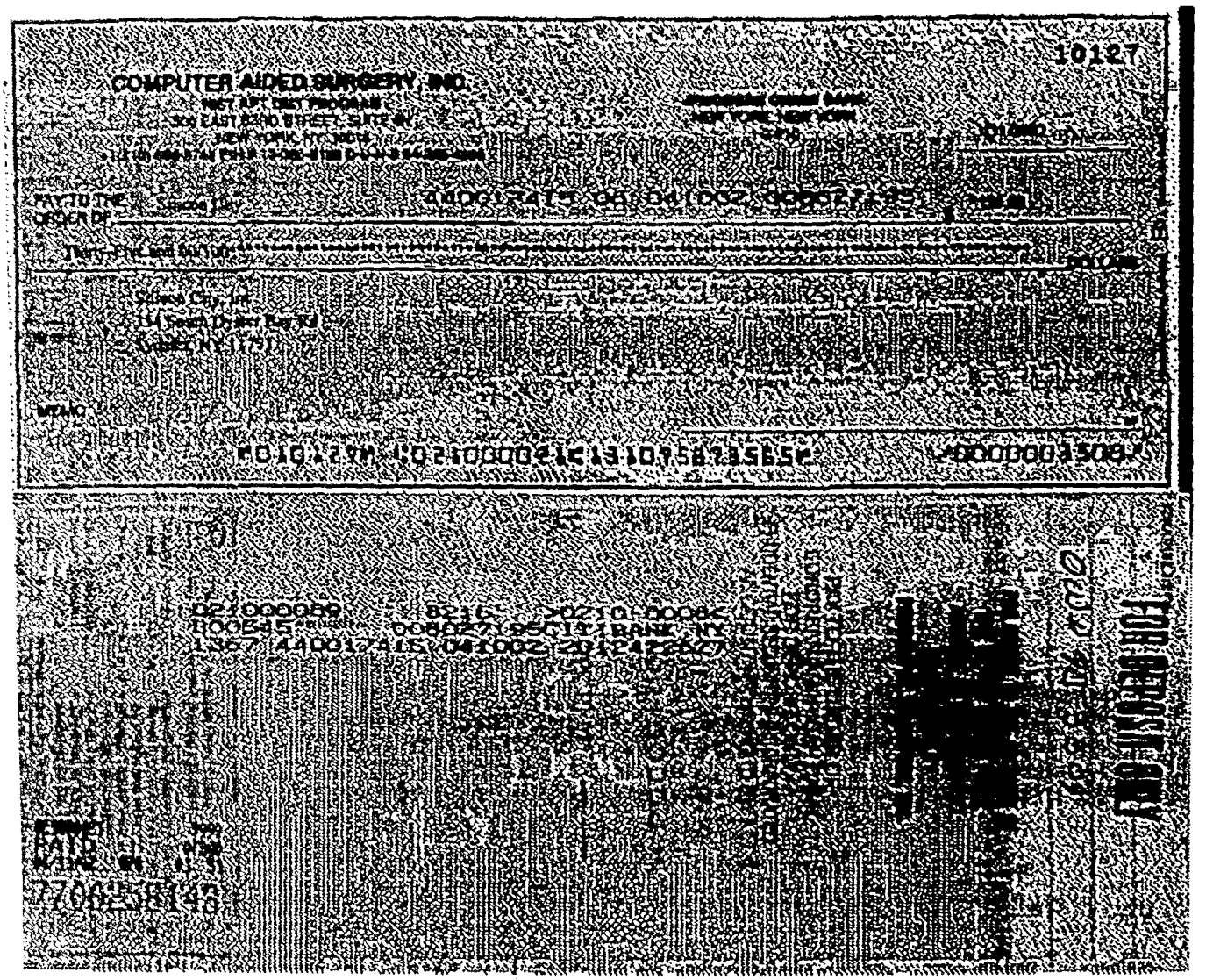
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077258144 Posting date 11-APR-02



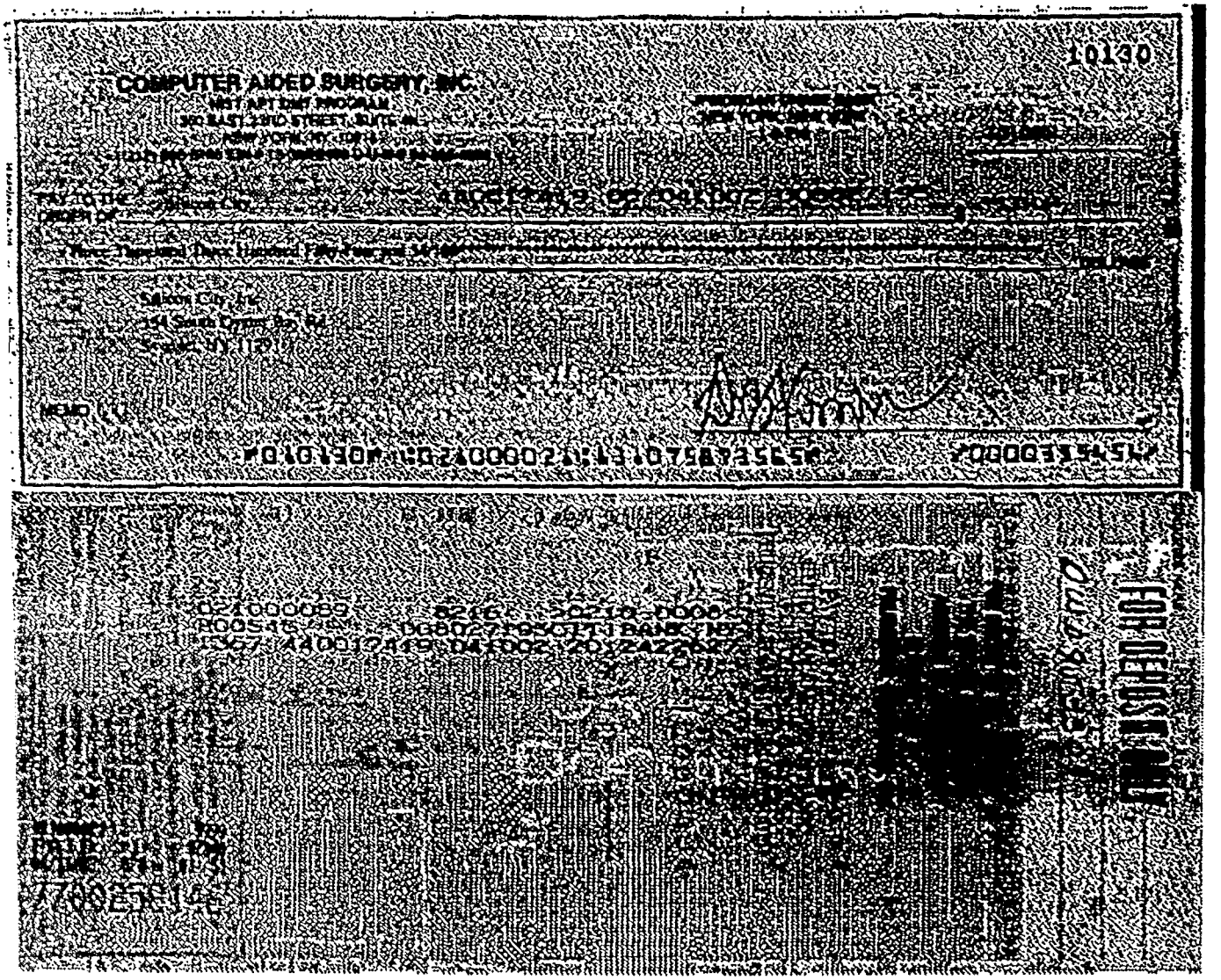
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077258142 Posting date 11-APR-02



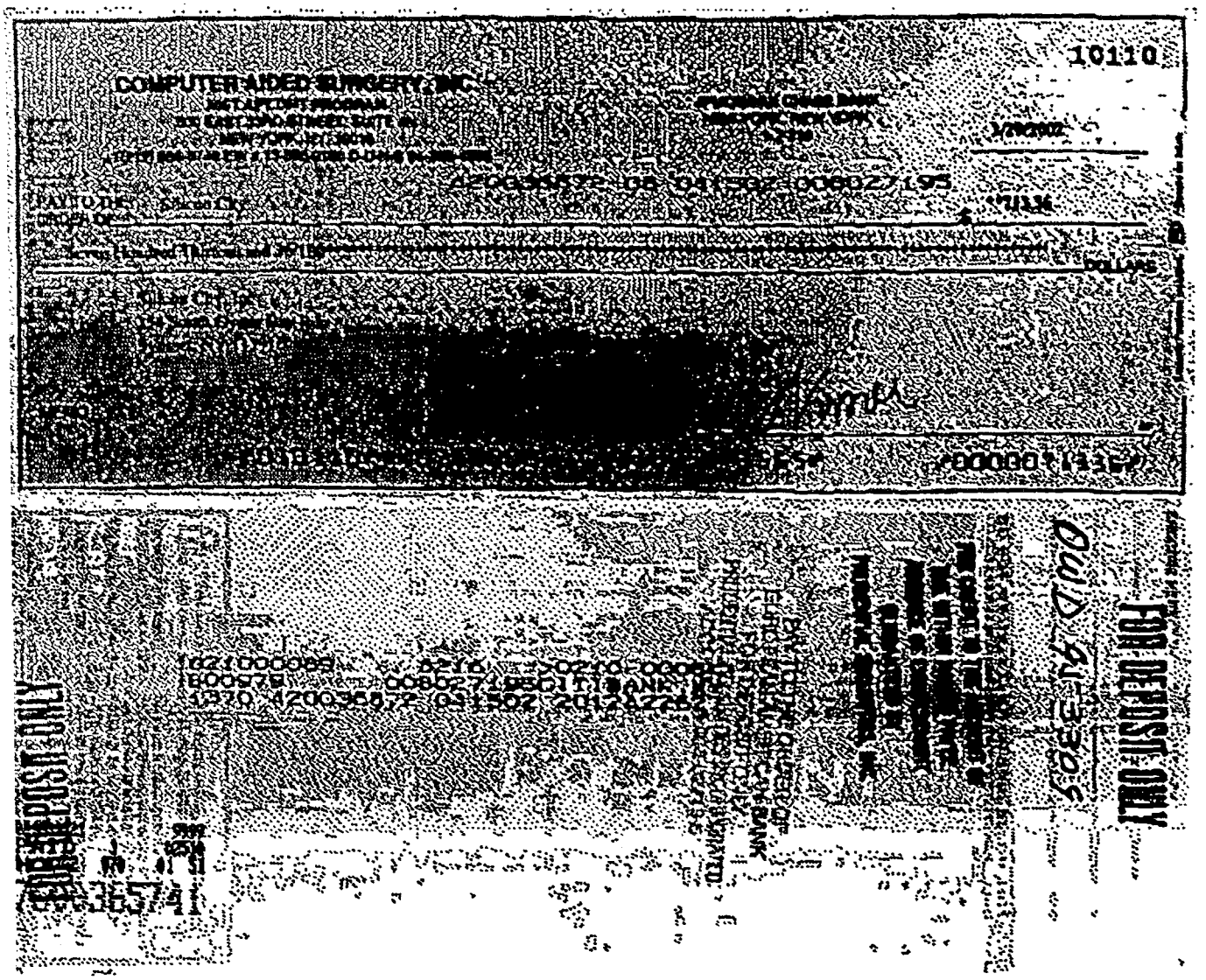
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077258143 Posting date 11-APR-02



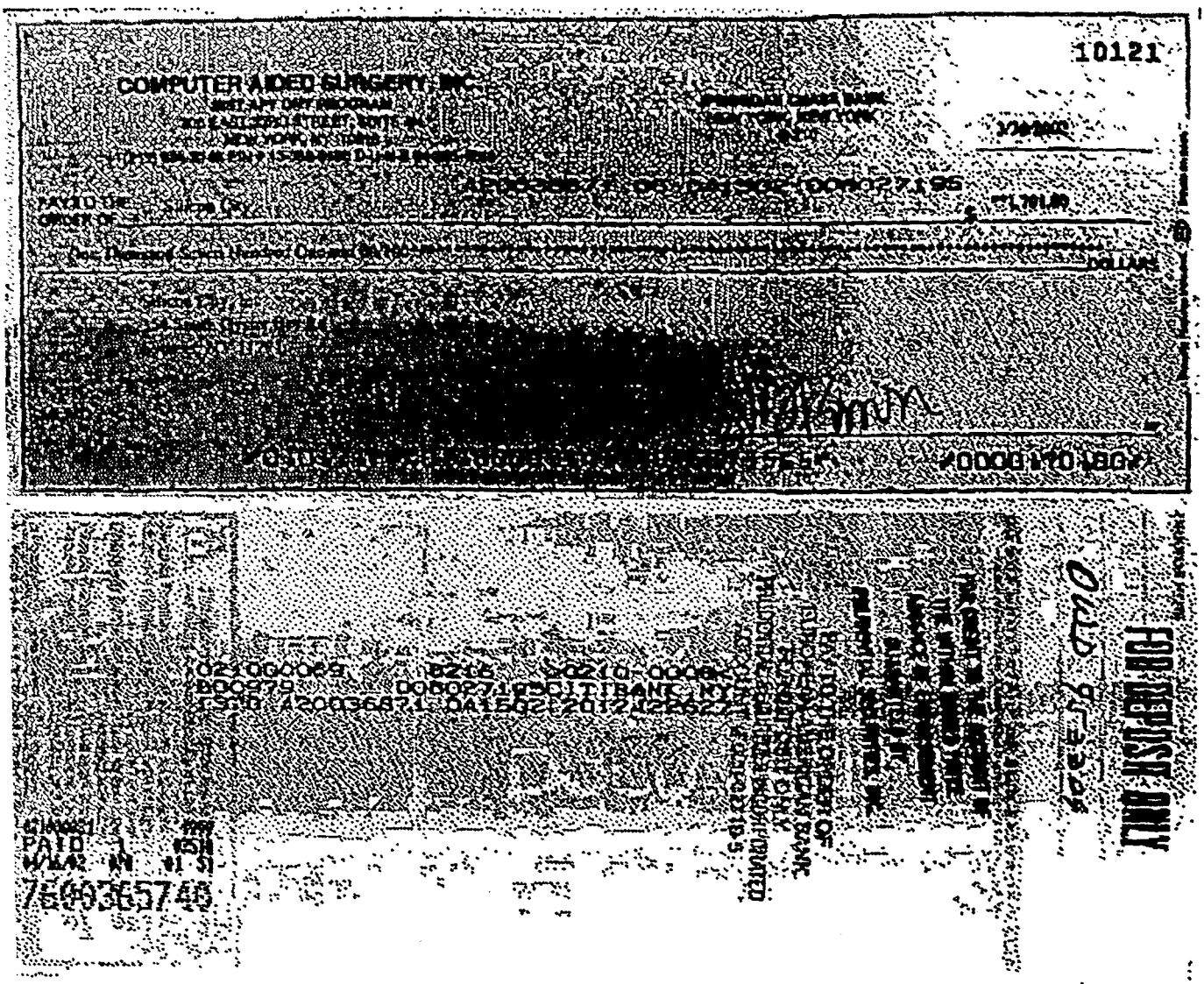
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0077258146 Posting date 11-APR-02



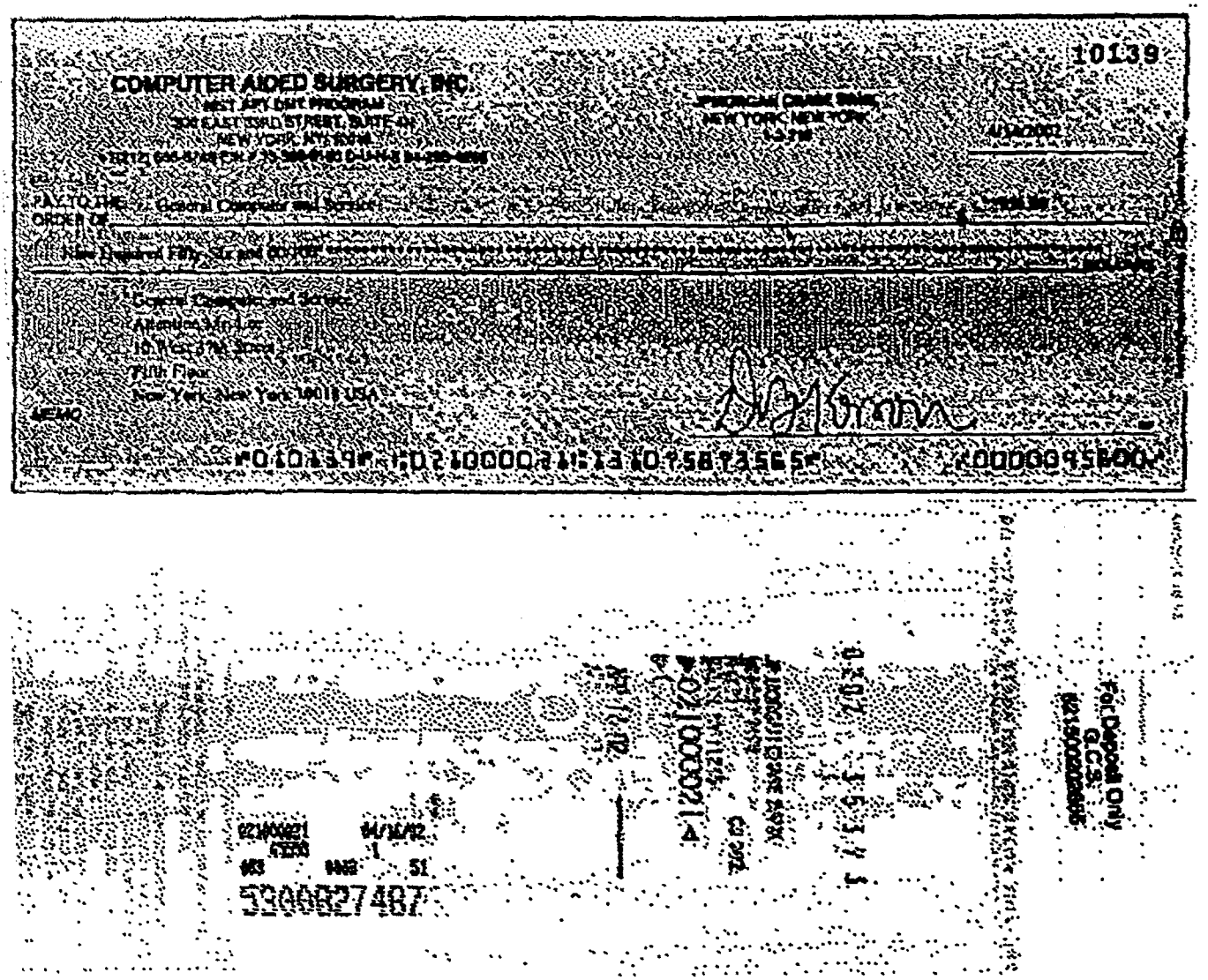
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076365741 Posting date 16-APR-02



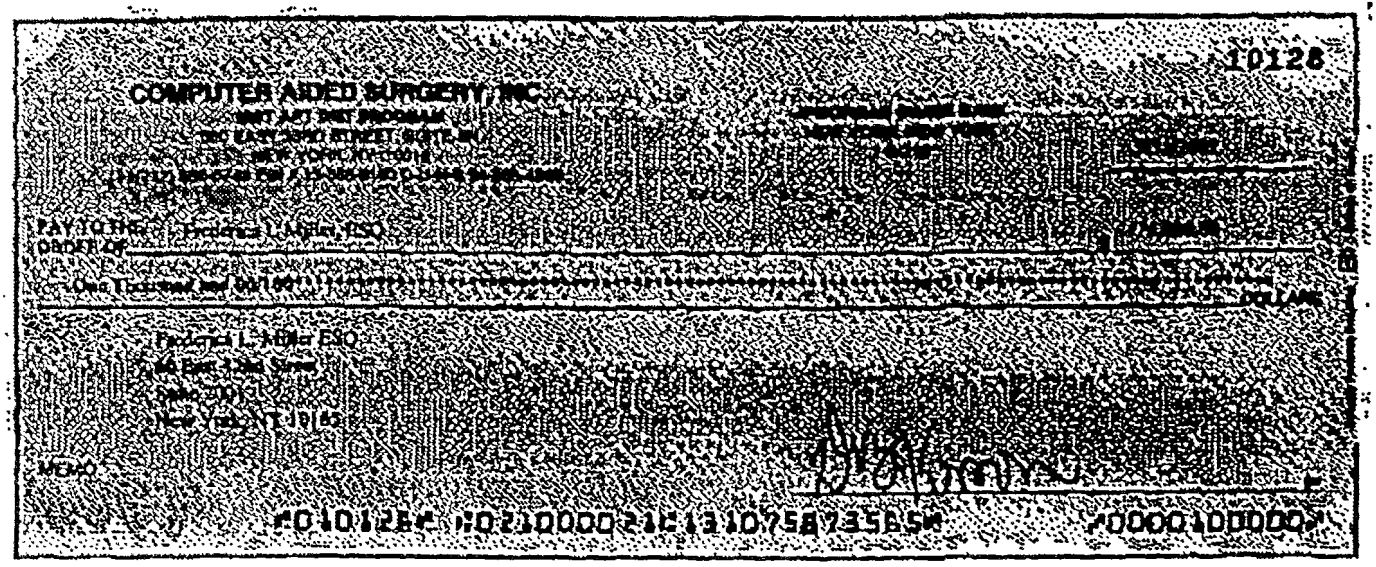
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076365740 Posting date 16-APR-02



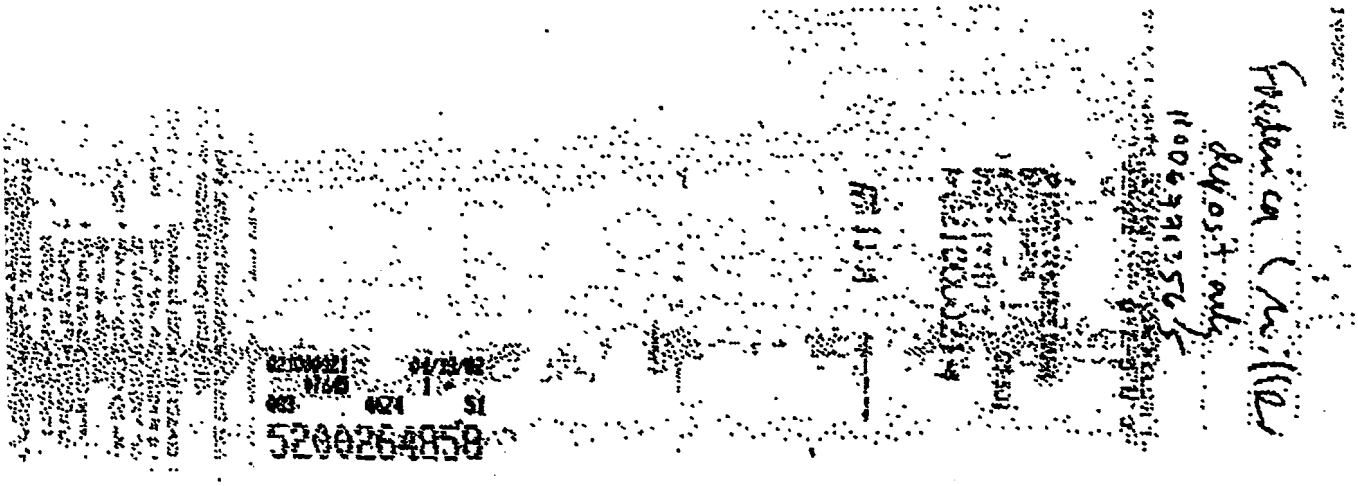
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053827487 Posting date 16-APR-02



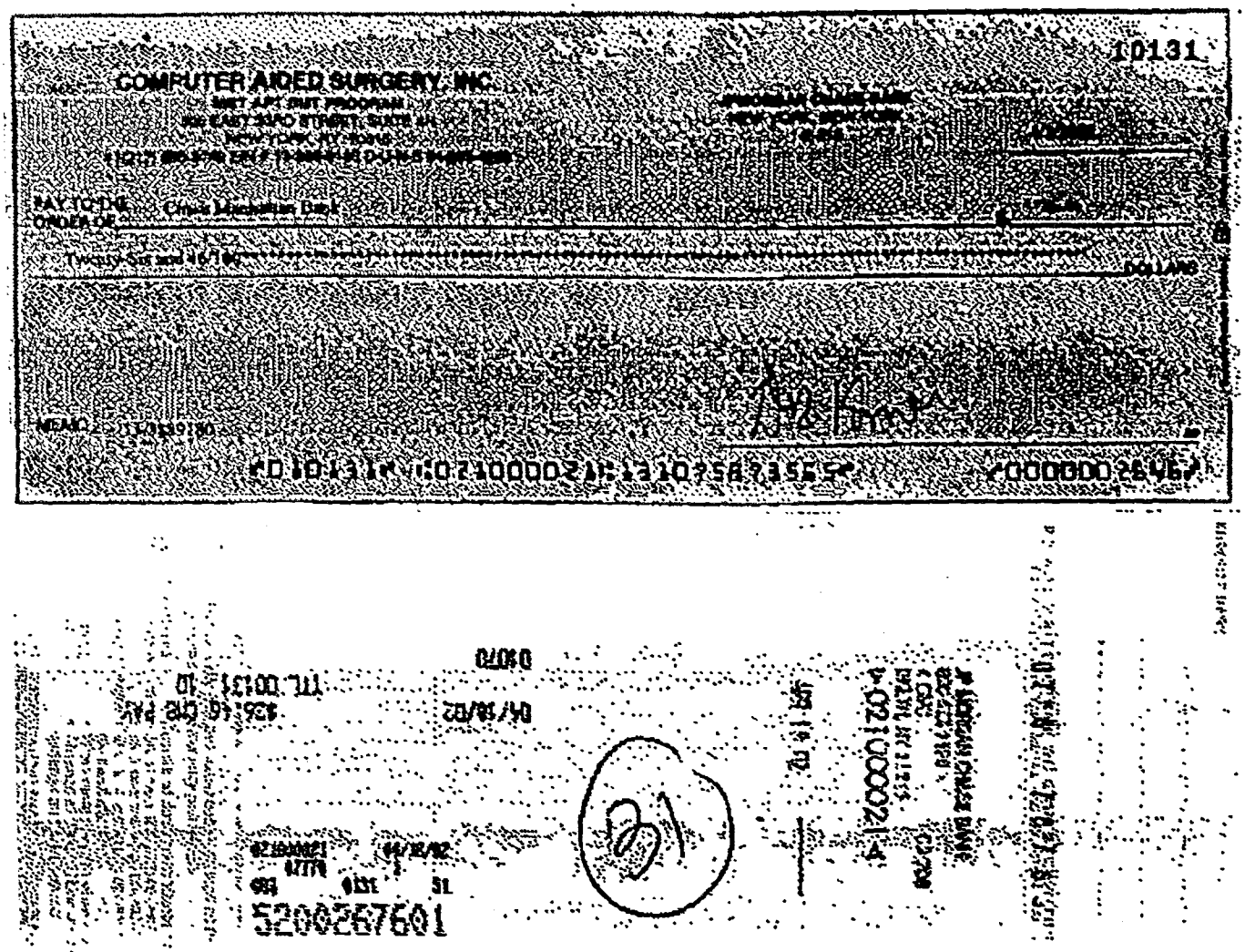
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052264858 Posting date 18-APR-02



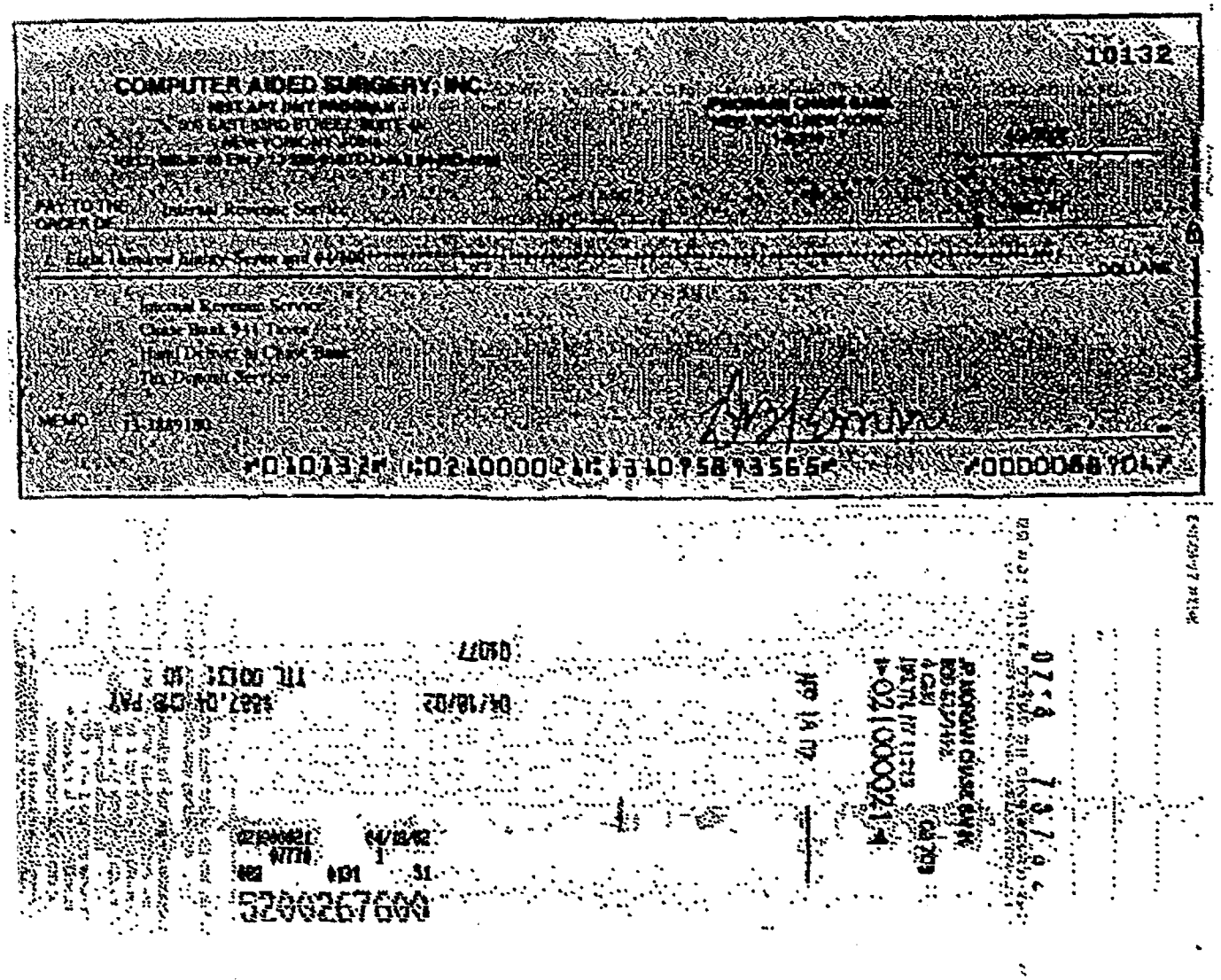
10/26



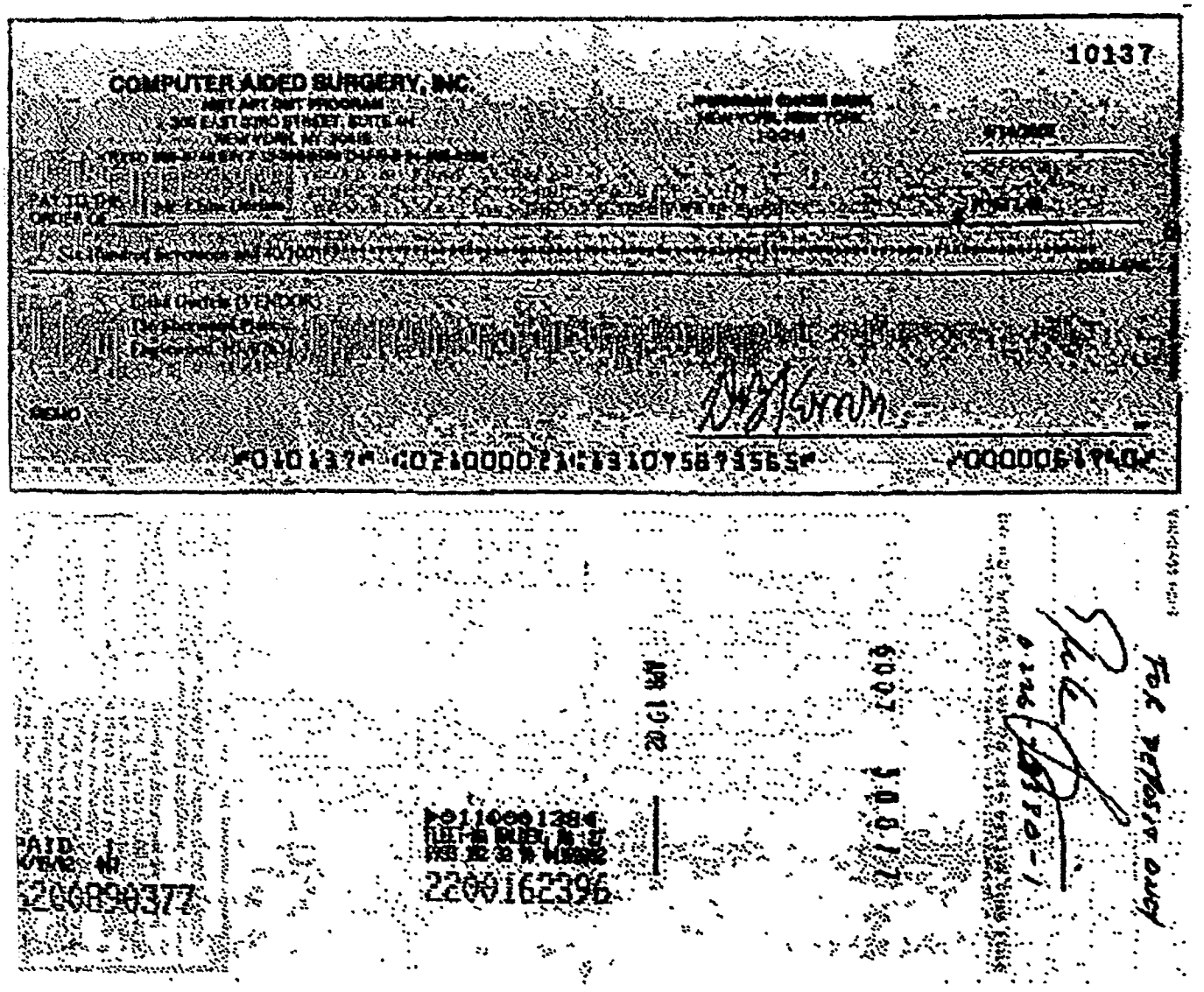
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052267601 Posting date 18-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052267600 Posting date 18-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012597605 Posting date 19-APR-02



April 20 - May 21, 2002

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 60

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	971.46	11,000.00	6,971.31	5,000.15
Business Checking 131-0758735-65	6,647.44	140,000.00	58,714.36	87,933.08
Total	**7,618.90**	**151,000.00**	**65,685.67**	**92,933.23**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in April totaled $17,418.92.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		971.46
Deposits and Credits	2	11,000.00
Withdrawals and Debits	0	0.00
Checks Paid	10	6,971.31
Ending Balance		**5,000.15**

Deposits and Credits

Date	Description	Amount
04/30	Deposit	1,000.00
05/02	Deposit	10,000.00
Total		**11,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3139	04/26	800.00	3171	05/03	117.62	3175	05/02	2,000.00
3168*	04/26	100.00	3172	05/17	1,000.00	3176	05/13	100.00
3169	05/03	494.00	3173	05/06	2,013.64			
3170	04/30	100.00	3174	05/07	246.05			

Total (10 checks) **6,971.31**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/26	71.46	05/03	8,359.84	05/13	6,000.15
04/30	971.46	05/06	6,346.20	05/17	5,000.15
05/02	8,971.46	05/07	6,100.15		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Deposit Ticket	3	$ 0.20	0.60	Check Paid	45	$ 0.20	9.00
Check Deposited	3	$ 0.20	0.60				

Total Itemized Service Charges	10.20
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**20.20**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		6,647.44
Deposits and Credits	2	140,000.00
Withdrawals and Debits	2	3,286.29
Checks Paid	50	55,428.07
Ending Balance		**87,933.08**

Deposits and Credits

Date	Description	Amount
04/30	Nist Treas 310 Misc Pay 043002 133889180130600	70,000.00
05/21	Nist Treas 310 Misc Pay 052102 133889180130600	70,000.00
Total		**140,000.00**

Withdrawals and Debits

Date	Description	Amount
05/06	American Express Elec Remit 050602 020503011079099	1,491.76
05/13	American Express Elec Remit 051302 020512010578809	1,794.53
Total		**3,286.29**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10094	05/14	300.00	10153	05/10	444.15	10172	05/17	100.00
10112*	05/14	300.00	10154	05/01	948.00	10174*	05/16	100.00
10117*	04/22	1,849.00	10155	05/02	36.98	10175	05/08	104.98
10134*	04/22	146.38	10156	05/09	295.00	10177*	05/02	10,000.00
10138*	04/22	9.80	10157	05/07	5.45	10178	05/15	176.00
10140*	05/01	145.47	10158	05/10	217.38	10179	05/15	88.00
10141	05/07	55.75	10159	05/02	3,835.00	10180	05/09	1,155.00
10142	05/02	40.52	10160	05/02	1,049.31	10181	05/10	17.50
10143	04/29	439.00	10161	05/03	8,450.00	10182	05/08	114.23
10144	05/06	12.15	10162	05/06	2,335.00	10183	05/06	237.00
10145	05/06	167.97	10164*	05/09	623.00	10185*	05/02	351.56
10146	05/07	29.87	10165	05/10	12.59	10186	05/09	49.81
10147	04/30	1,000.00	10166	05/09	9.29	10190*	05/15	5,000.00
10148	05/07	74.74	10167	05/08	61.79	10192*	05/13	5,019.84
10149	05/07	285.07	10168	05/07	2,000.00	10193	05/15	444.27
10150	05/08	448.90	10169	05/06	1,543.55	10194	05/15	220.77
10152*	05/08	678.00	10171*	05/07	4,400.00			

Total (50 checks) **55,428.07**

** indicates gap in check sequence*

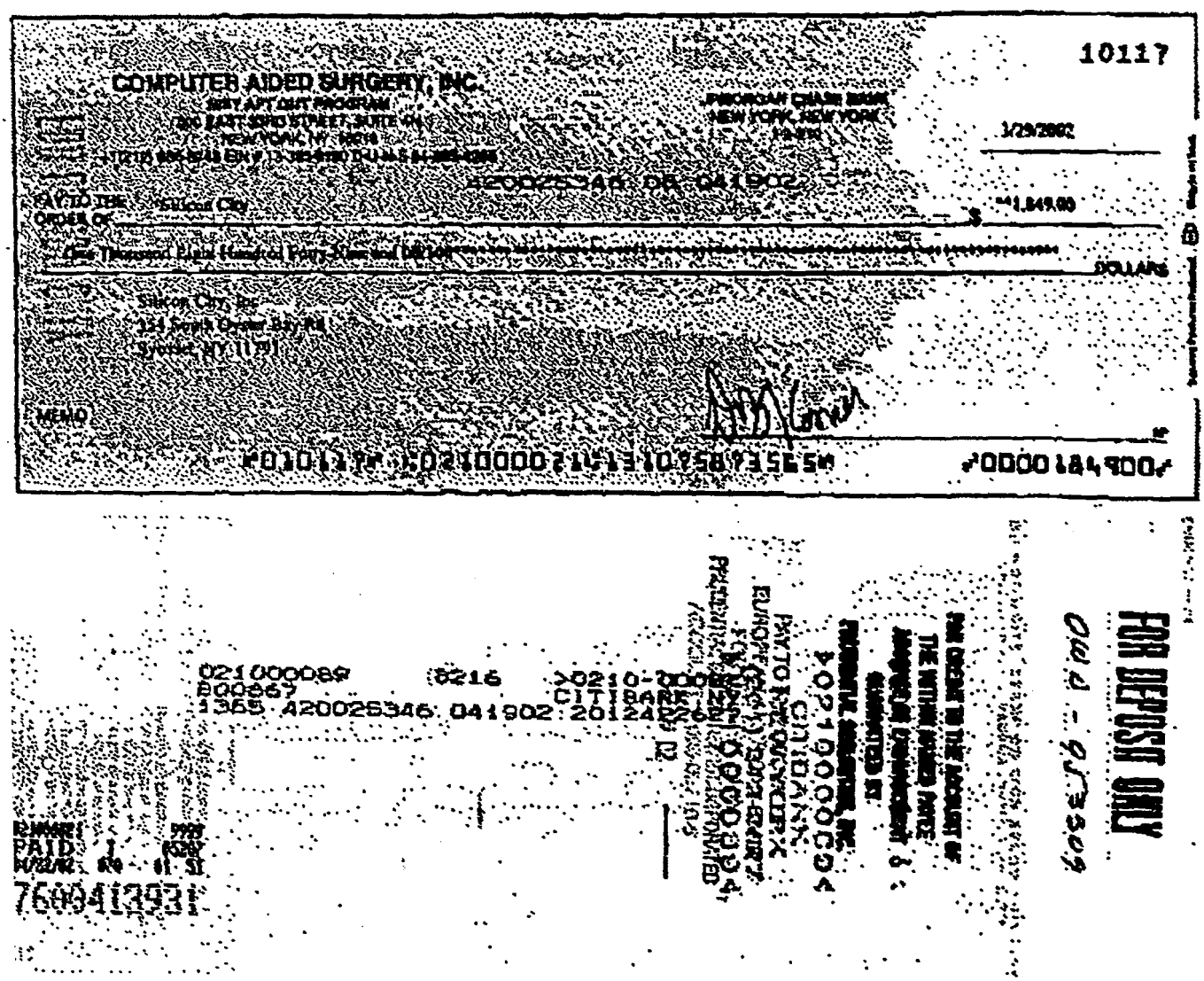
Daily Balances

Date	Balance	Date	Balance	Date	Balance
04/22	4,642.26	05/06	42,558.99	05/14	24,062.12
04/29	4,203.26	05/07	35,708.11	05/15	18,133.08
04/30	73,203.26	05/08	34,300.21	05/16	18,033.08
05/01	72,109.79	05/09	32,168.11	05/17	17,933.08
05/02	56,796.42	05/10	31,476.49	05/21	87,933.08
05/03	48,346.42	05/13	24,662.12		

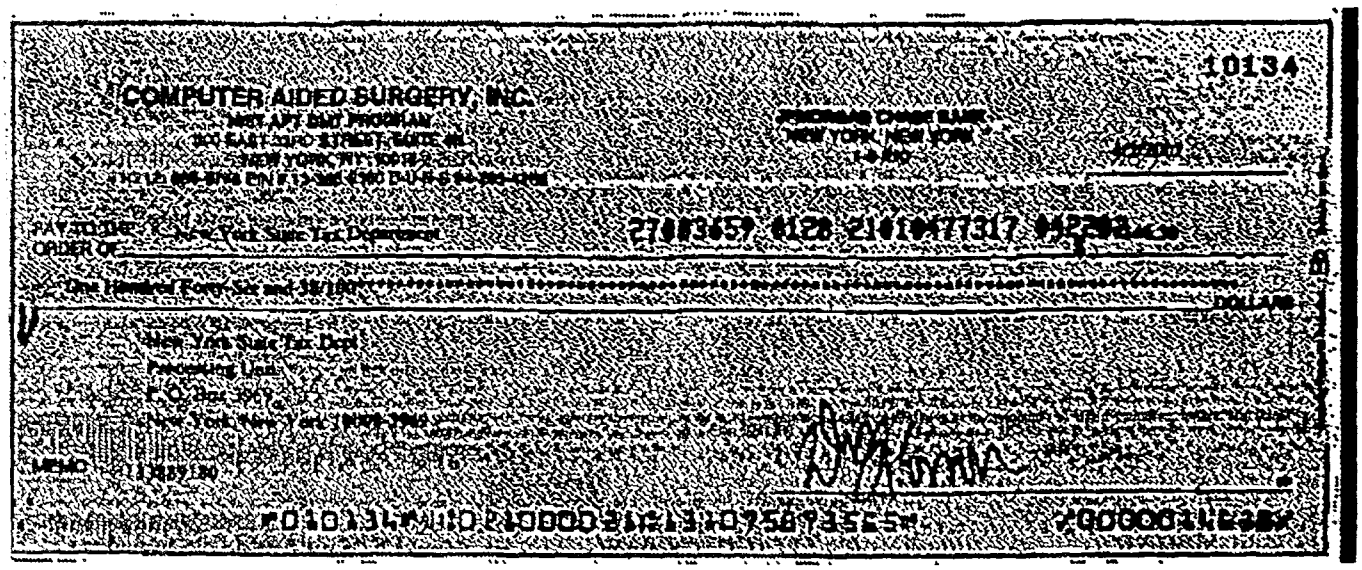
Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076413931 Posting date 22-APR-02



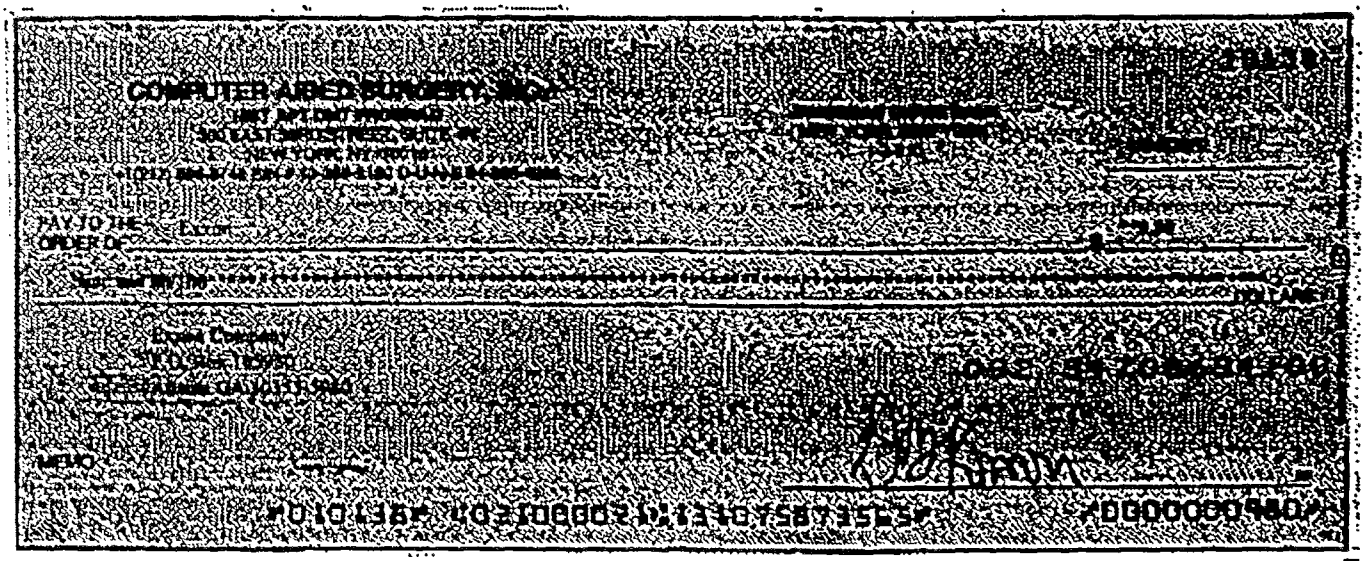
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030818039 Posting date 22-APR-02



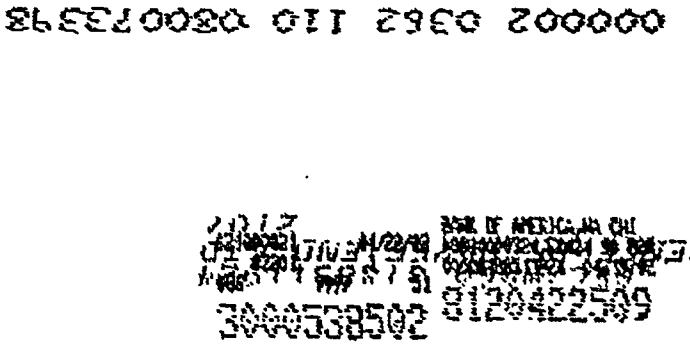
CREDITED PER INSTRUCTIONS OF PAYEE HOSENG OF ENDOR
S GUARN'D ALL RIGHTS RESERVED CHASE MANHATTAN

021000021 04/22/02
03854 I
003 52
30030818039

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030538502 Posting date 22-APR-02

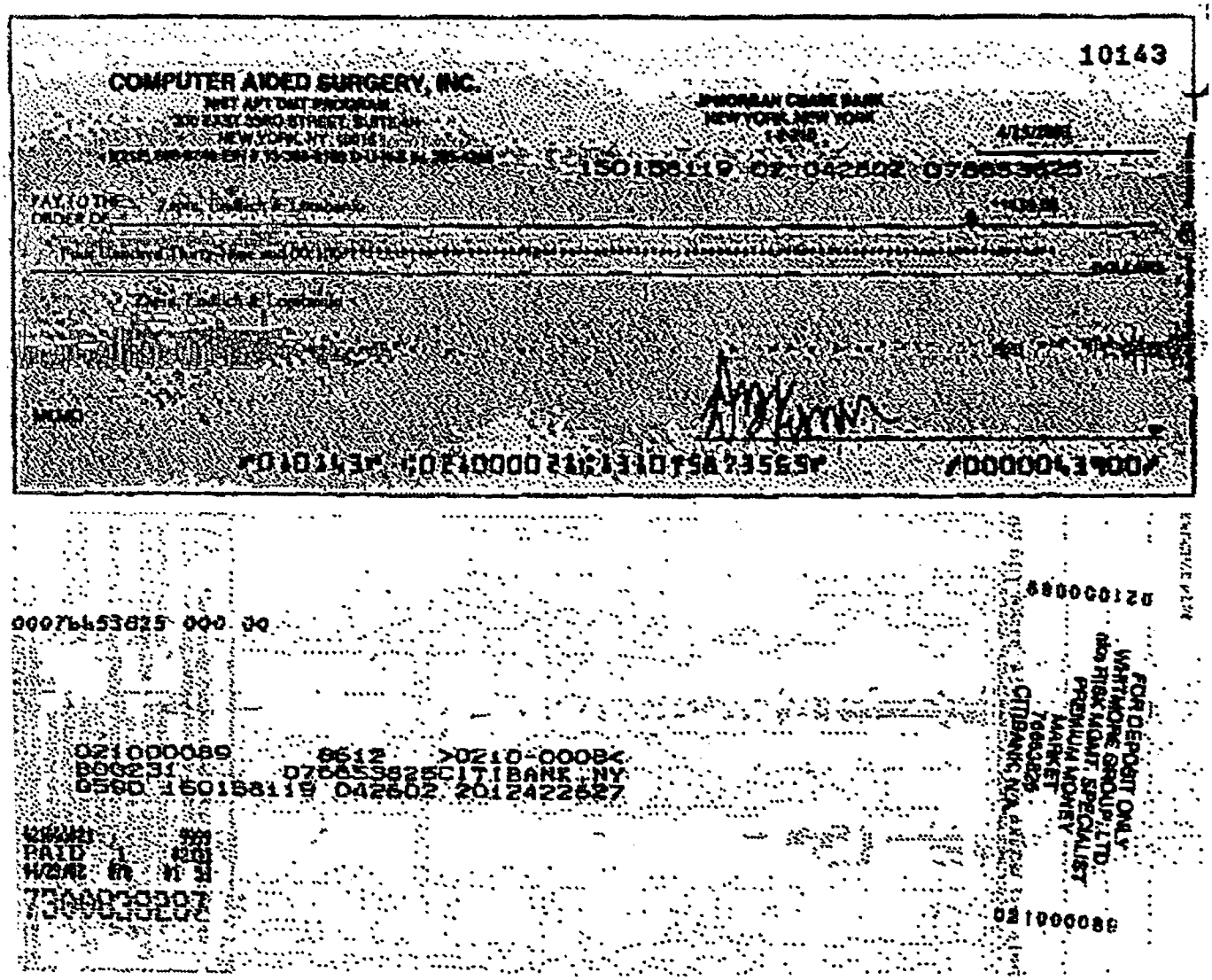


10138

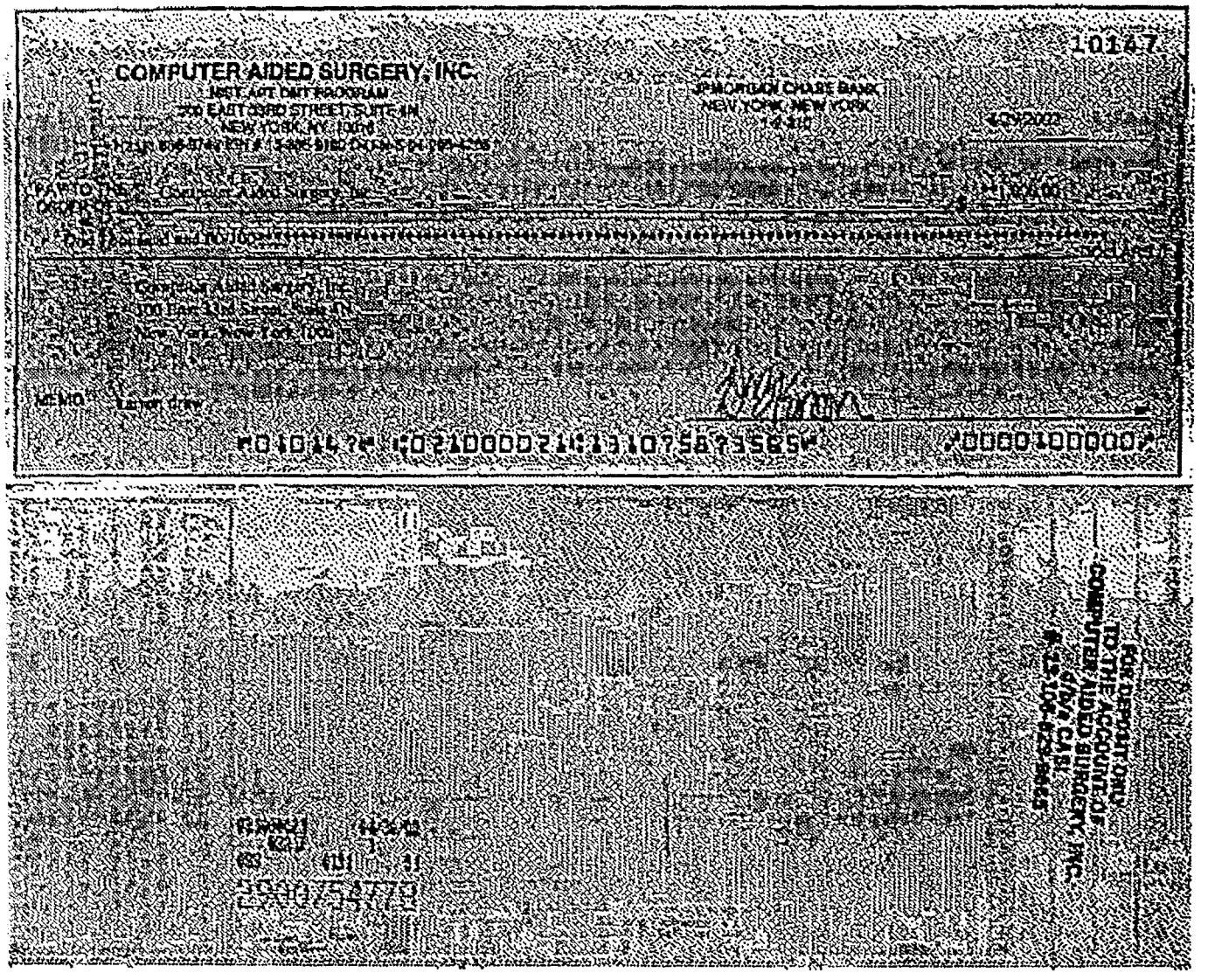


3000538502 812042509

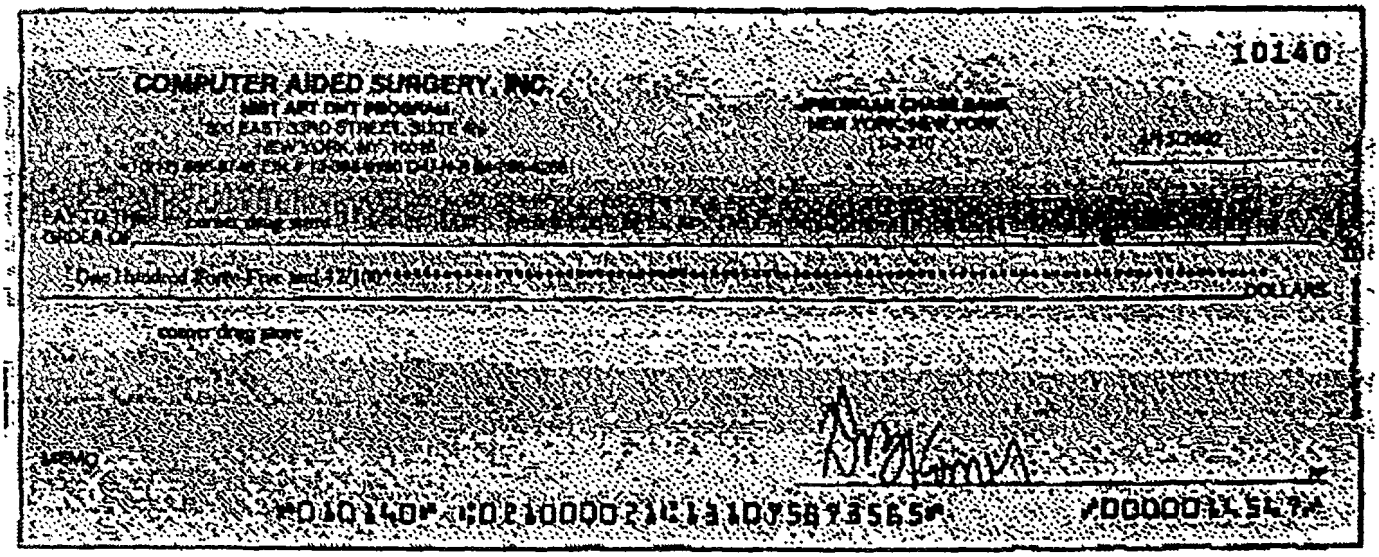
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073838287 Posting date 29-APR-02



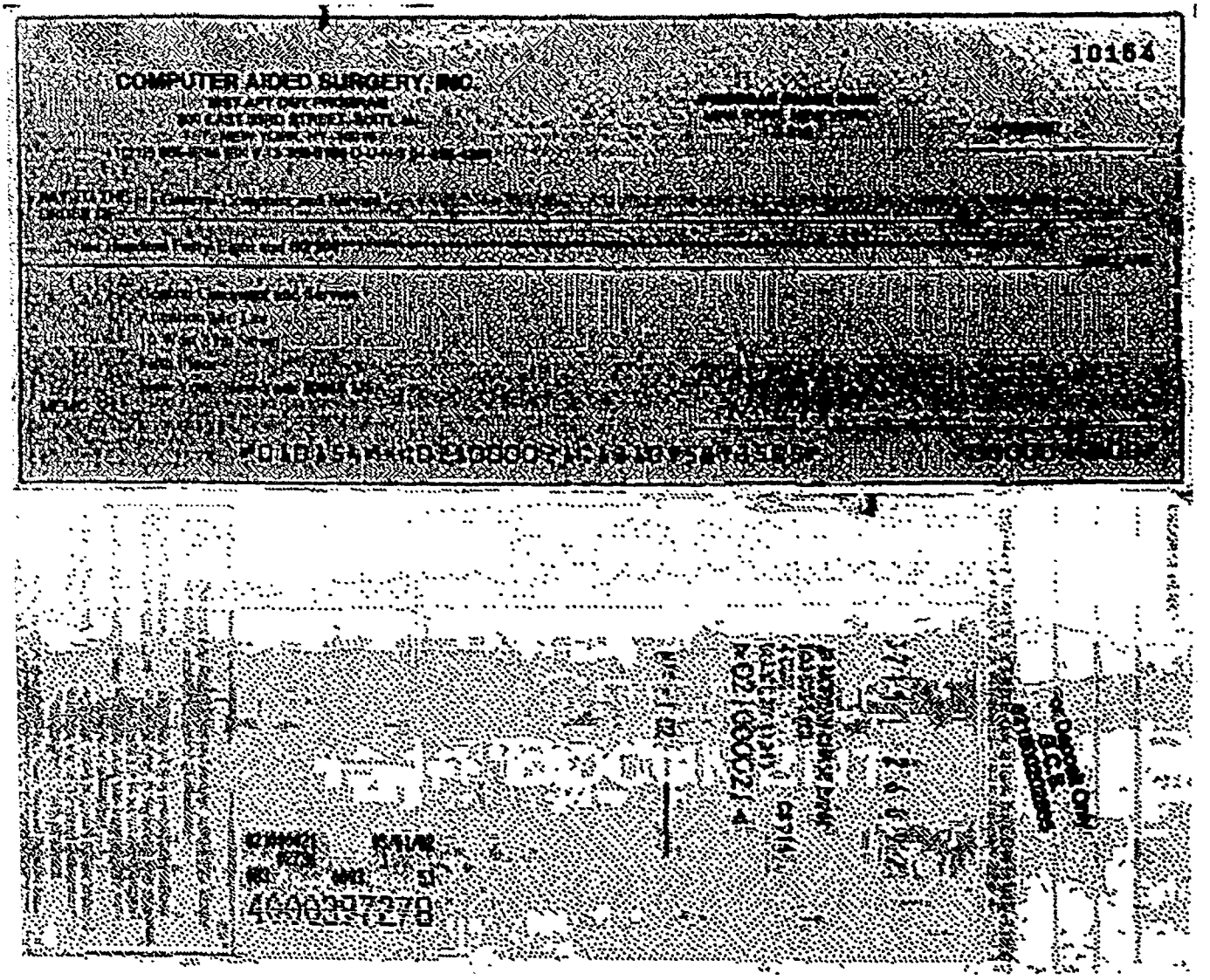
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029754778 Posting date 30-APR-02



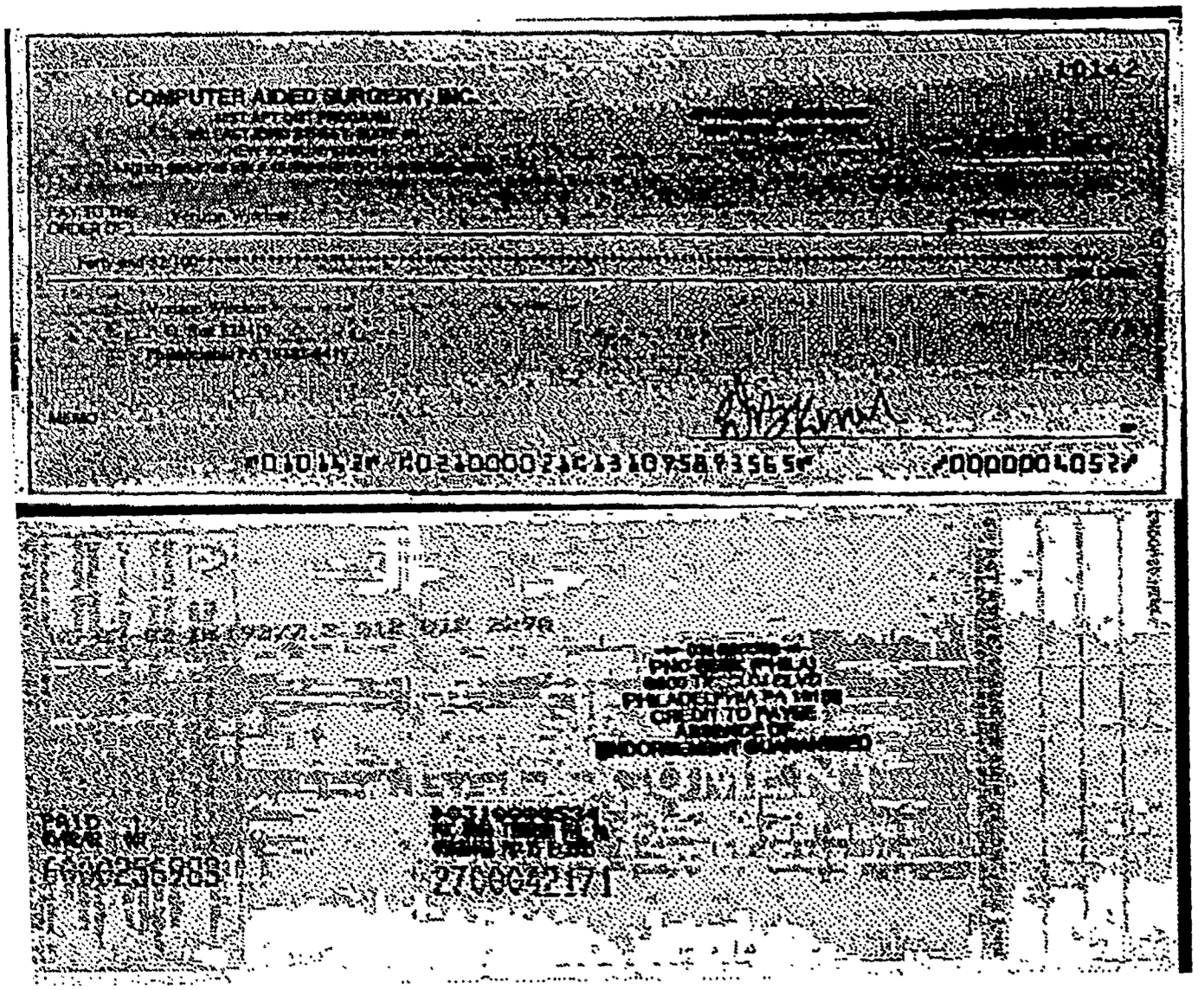
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053730877 Posting date 01-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040397278 Posting date 01-MAY-02

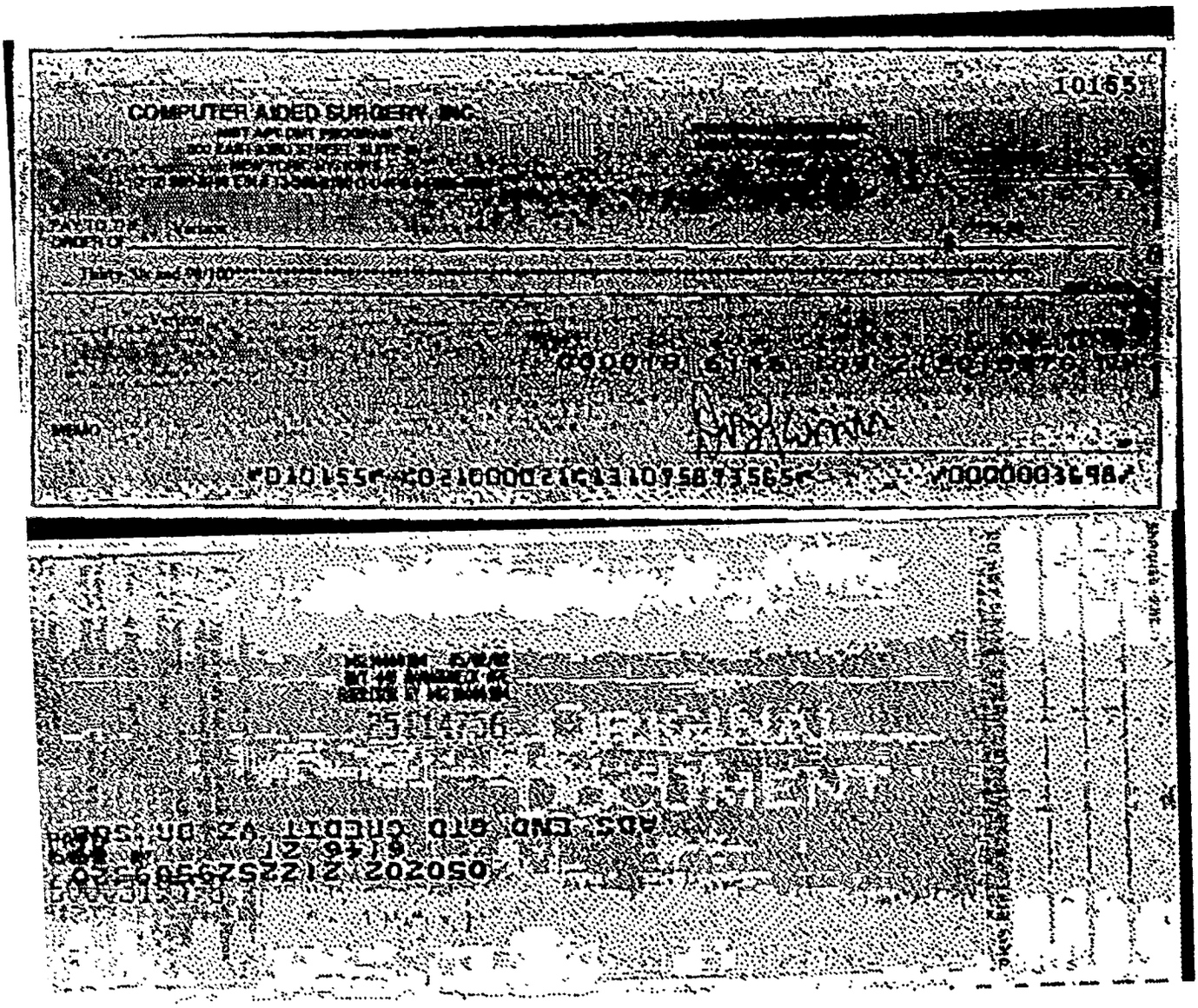


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012686979 Posting date 02-MAY-02

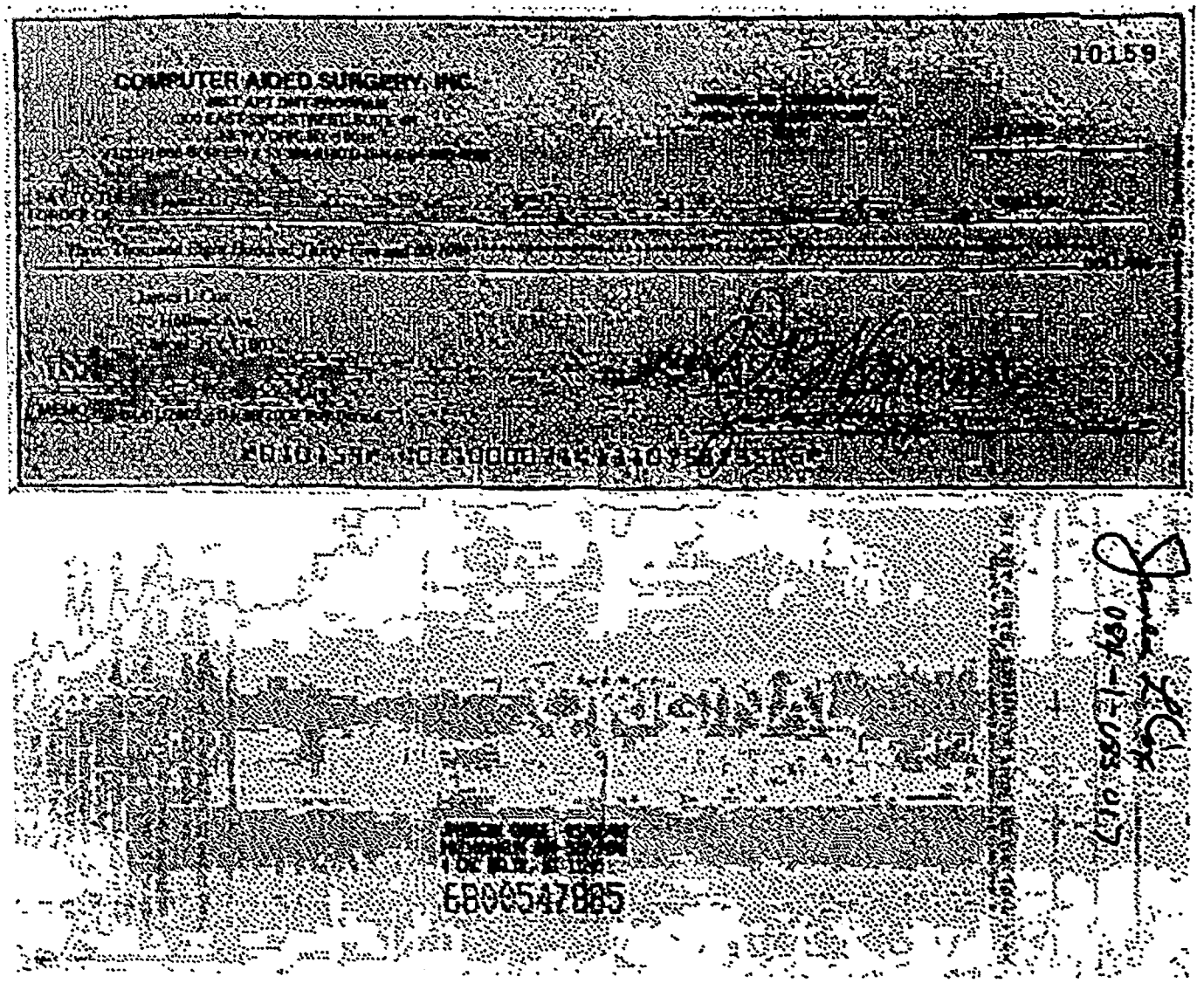


28-Oct-04

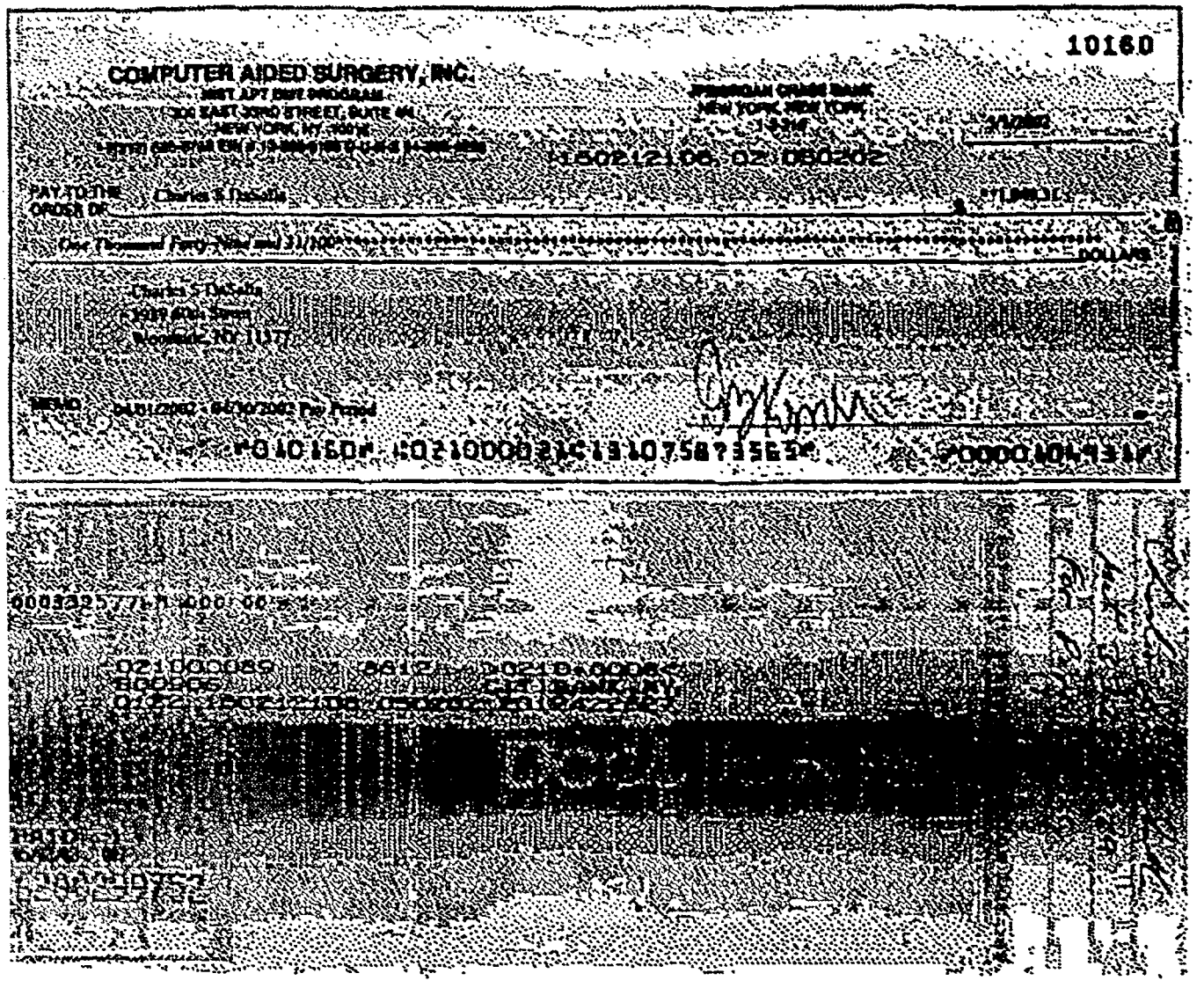
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012656939 Posting date 02-MAY-02



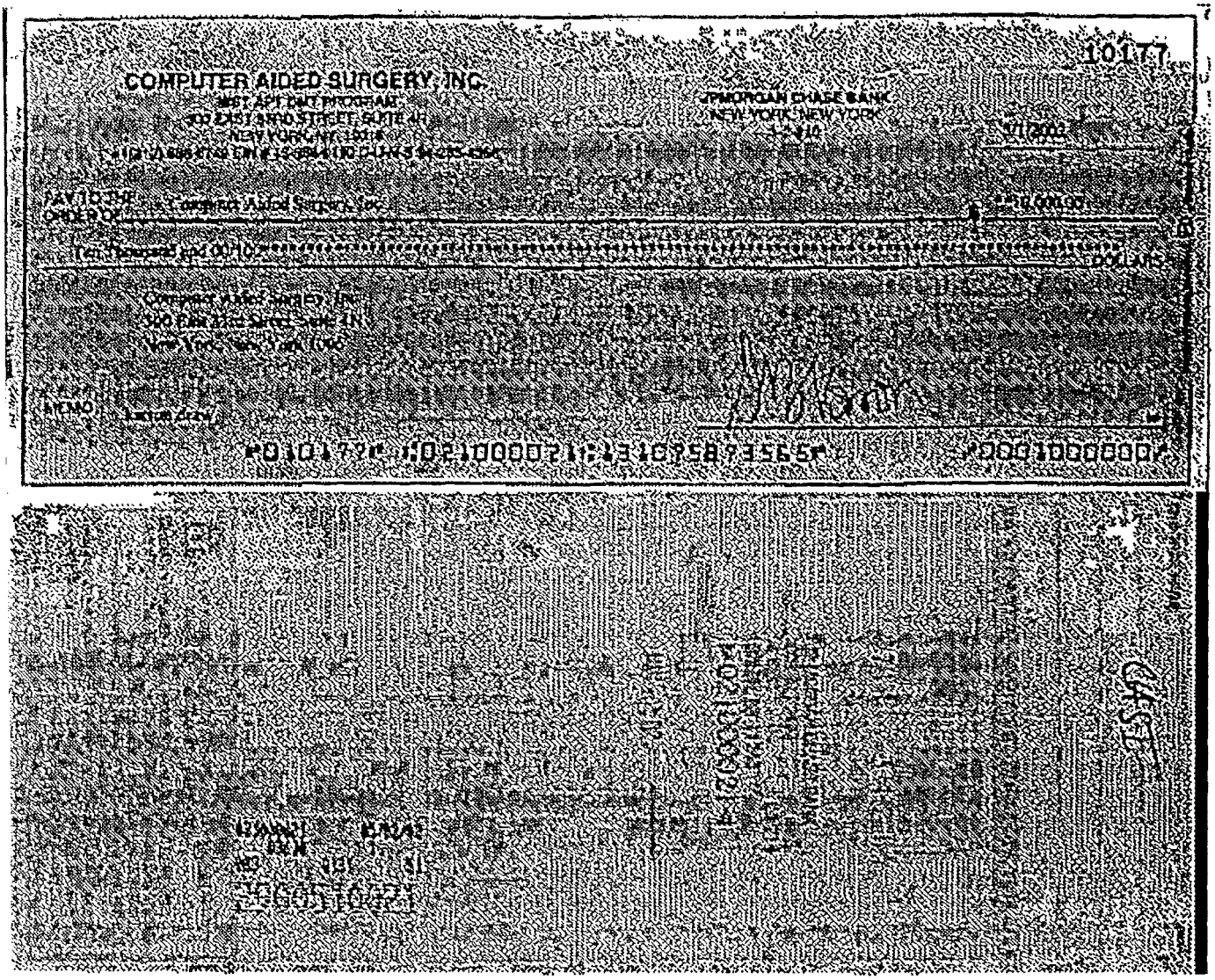
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0068547885 Posting date 02-MAY-02



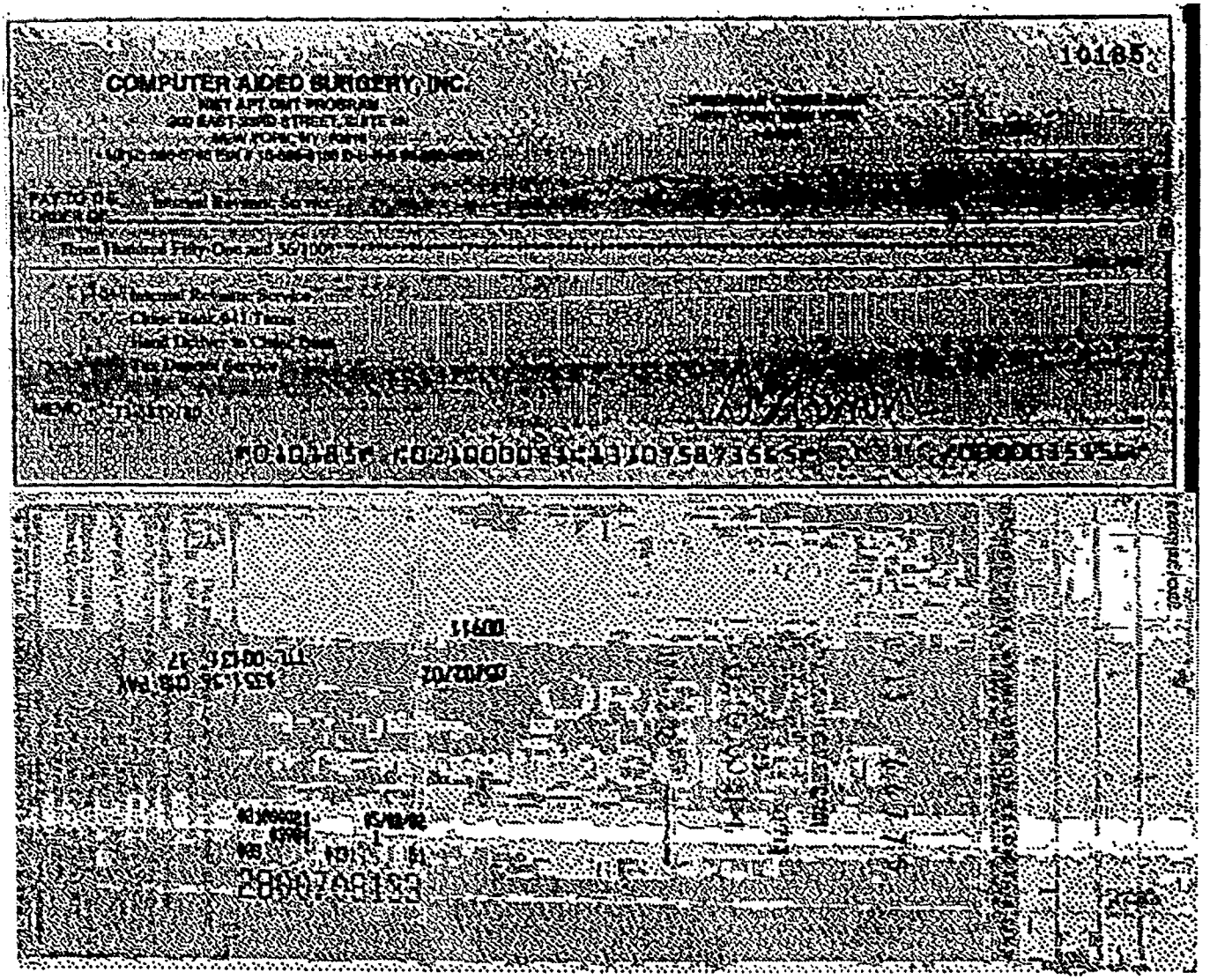
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012549710 Posting date 02-MAY-02



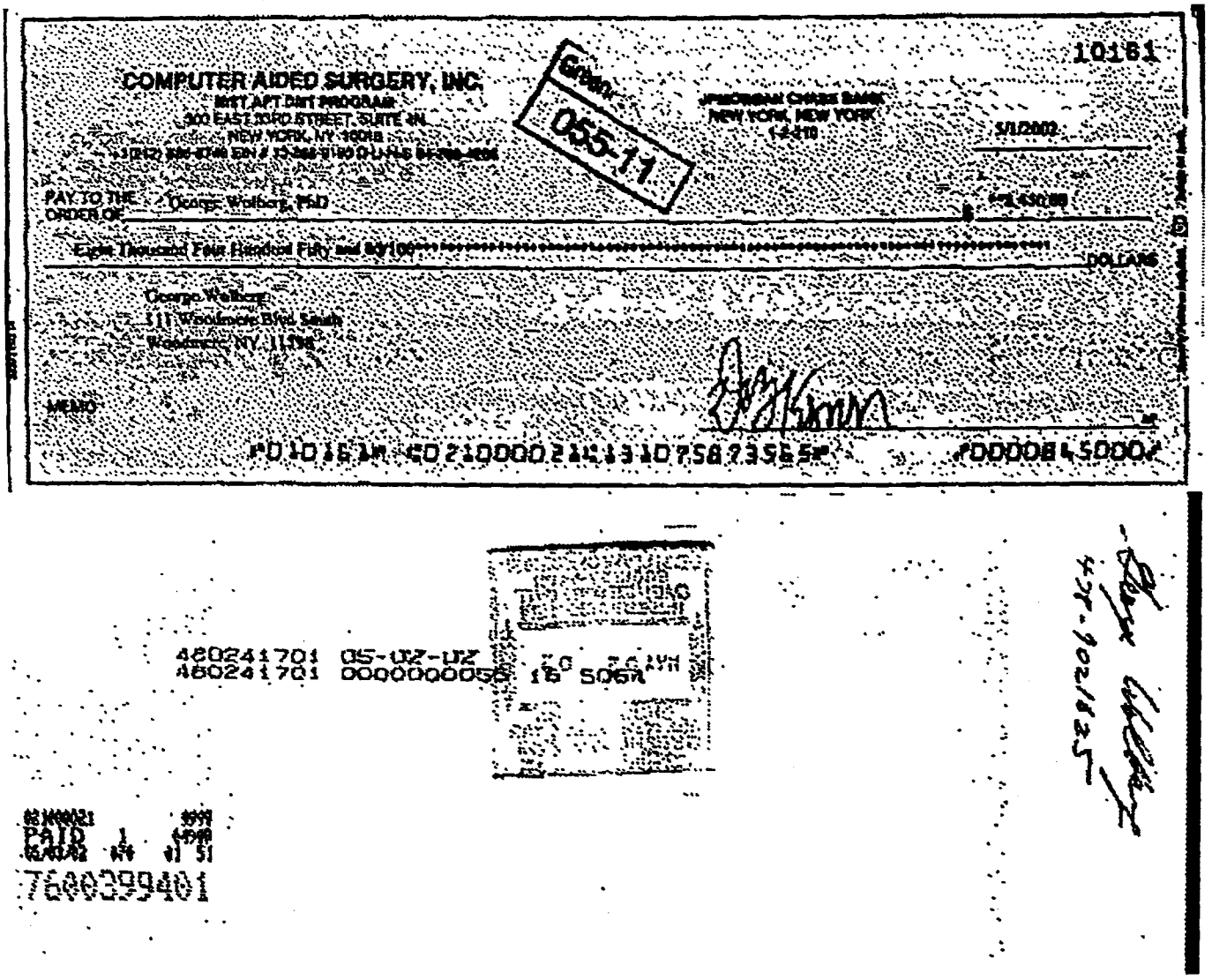
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029510021 Posting date 02-MAY-02



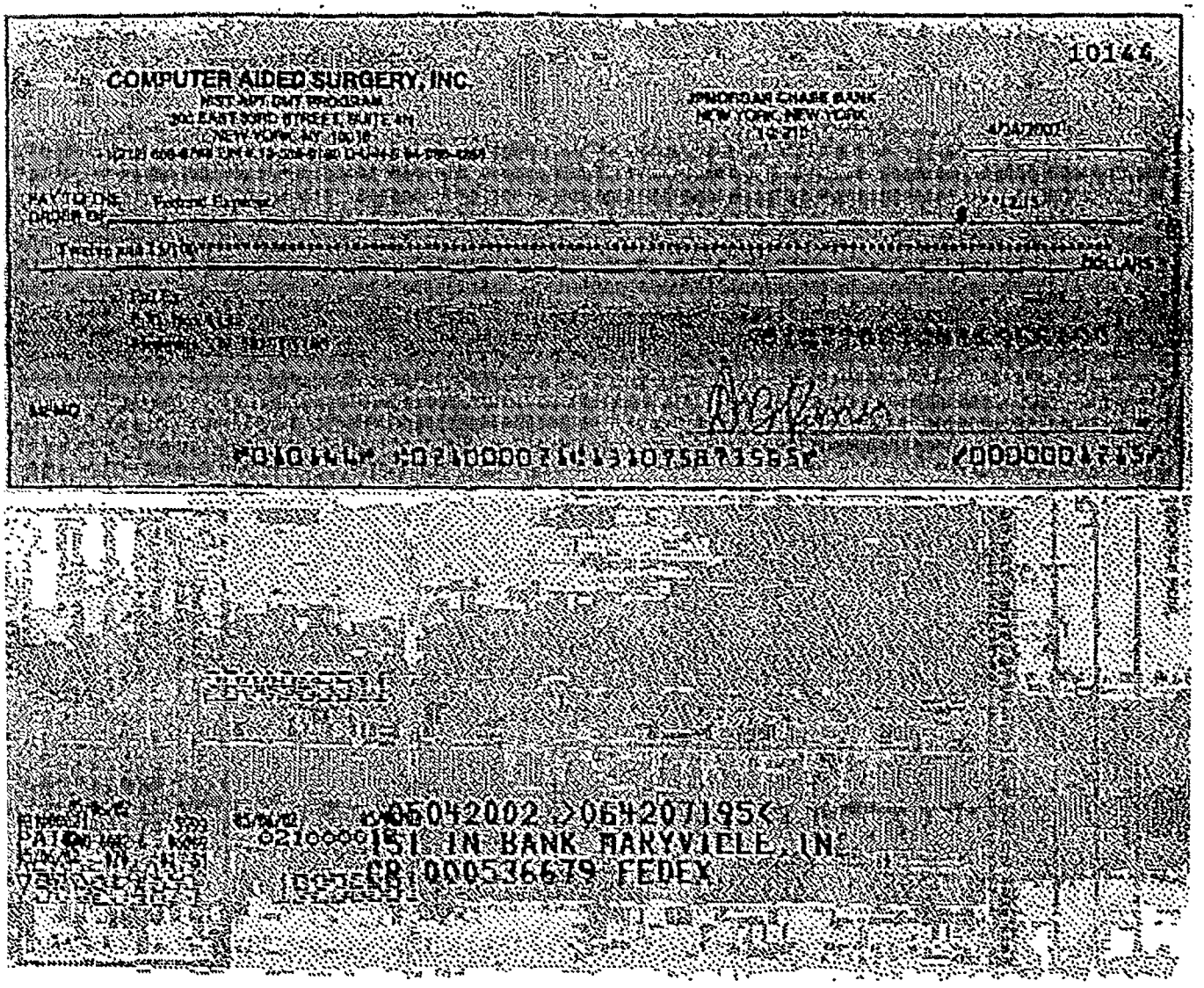
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028708133 Posting date 02-MAY-02



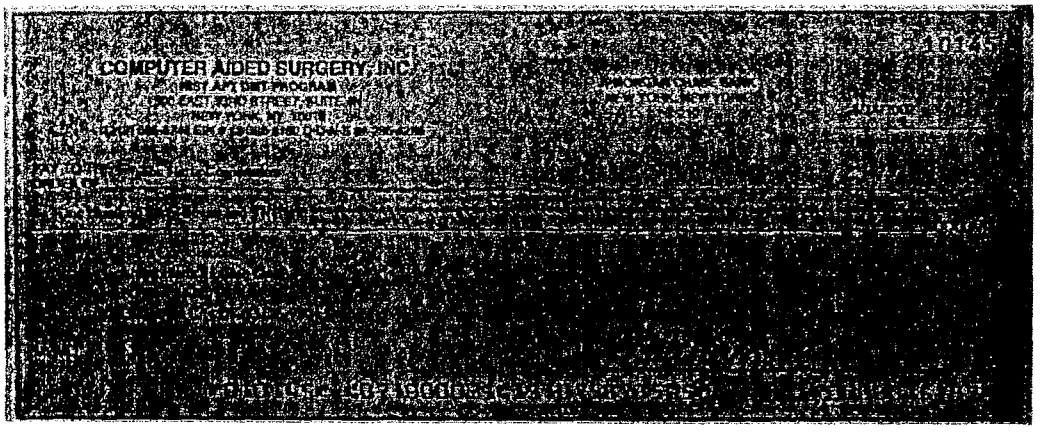
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076399401 Posting date 03-MAY-02

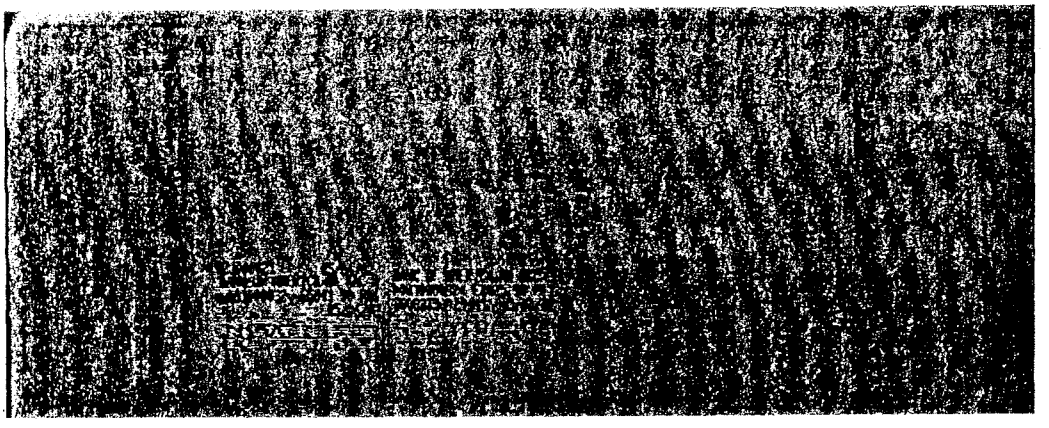


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073254871 Posting date 06-MAY-02

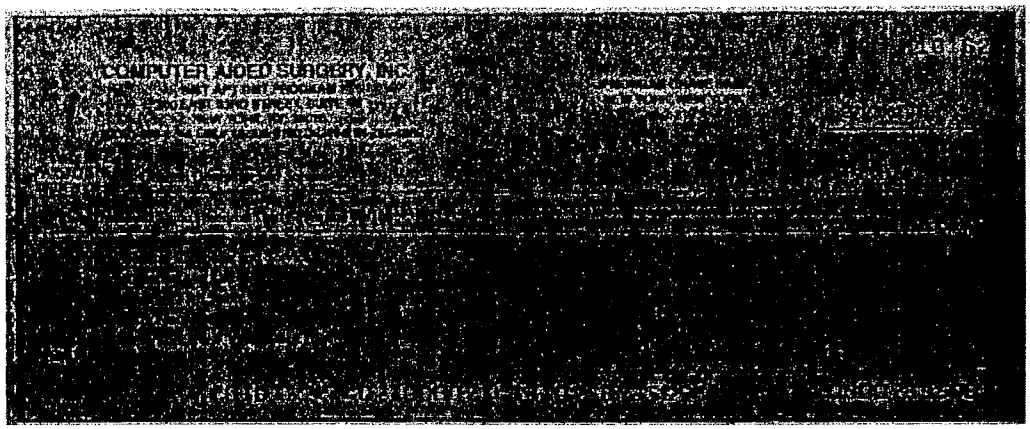


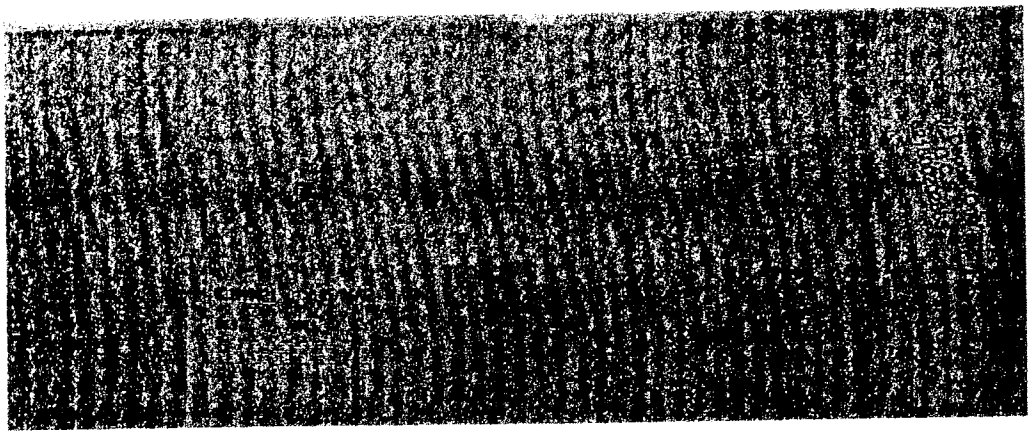
5/6/2004



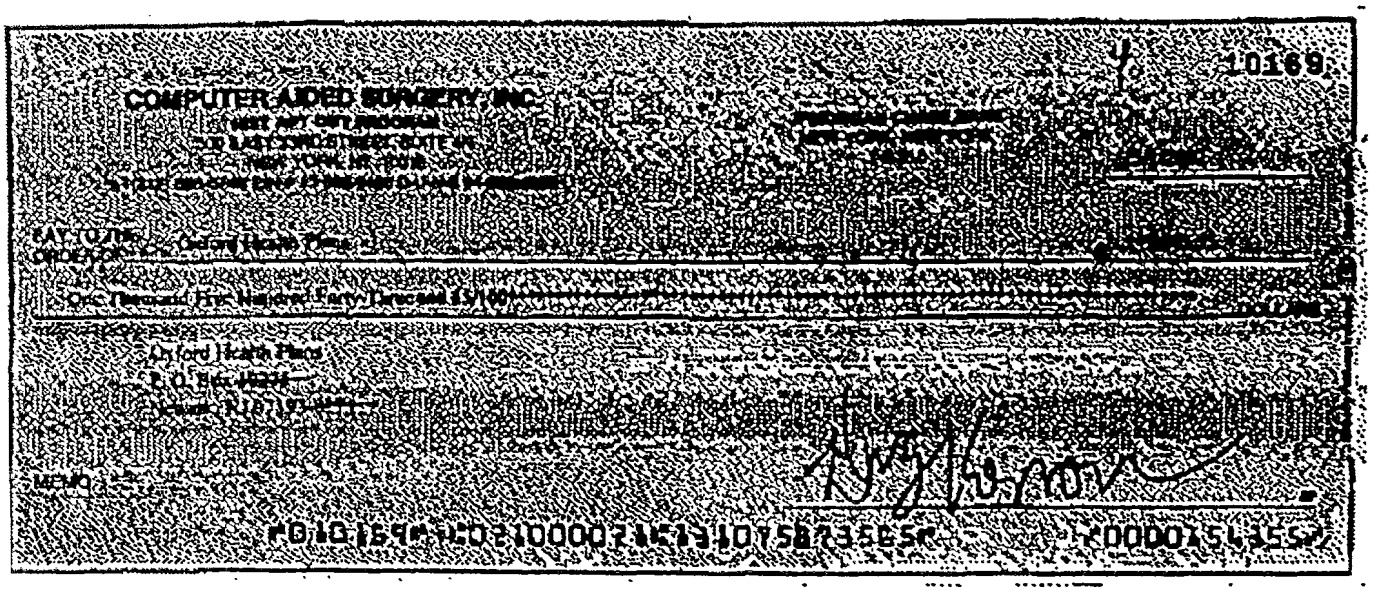


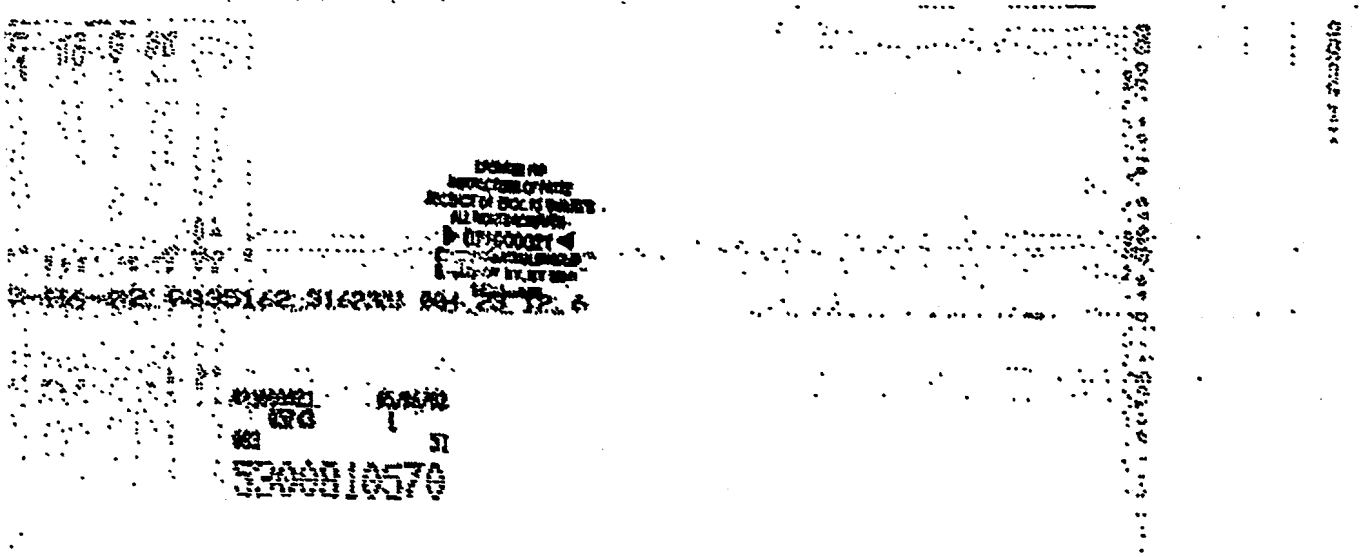
5/6/2002



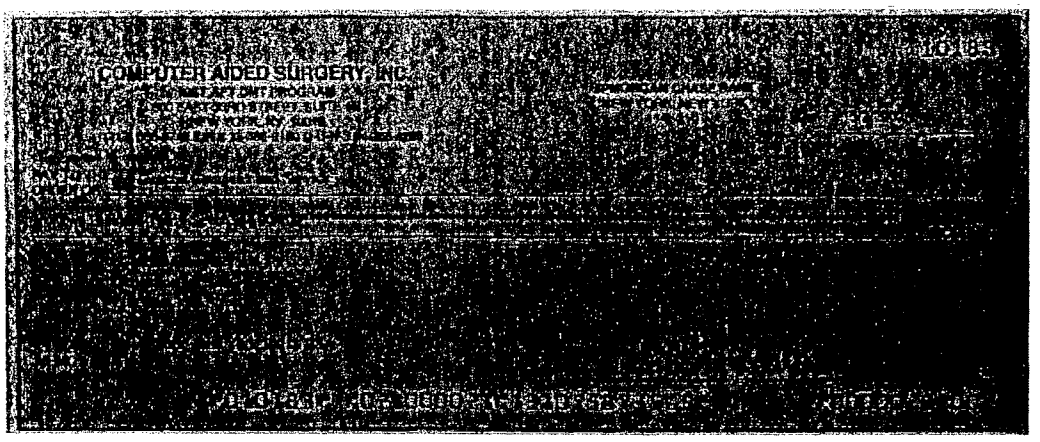


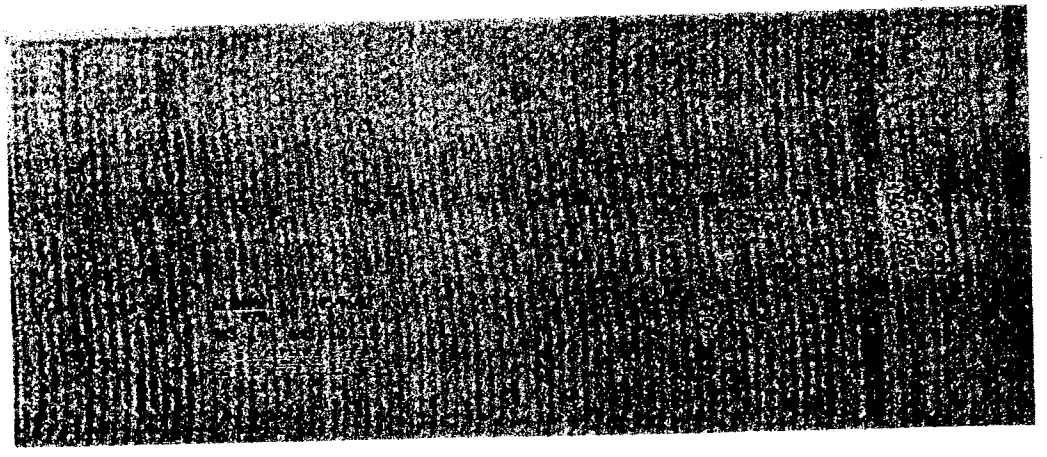
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053810570 Posting date 06-MAY-02



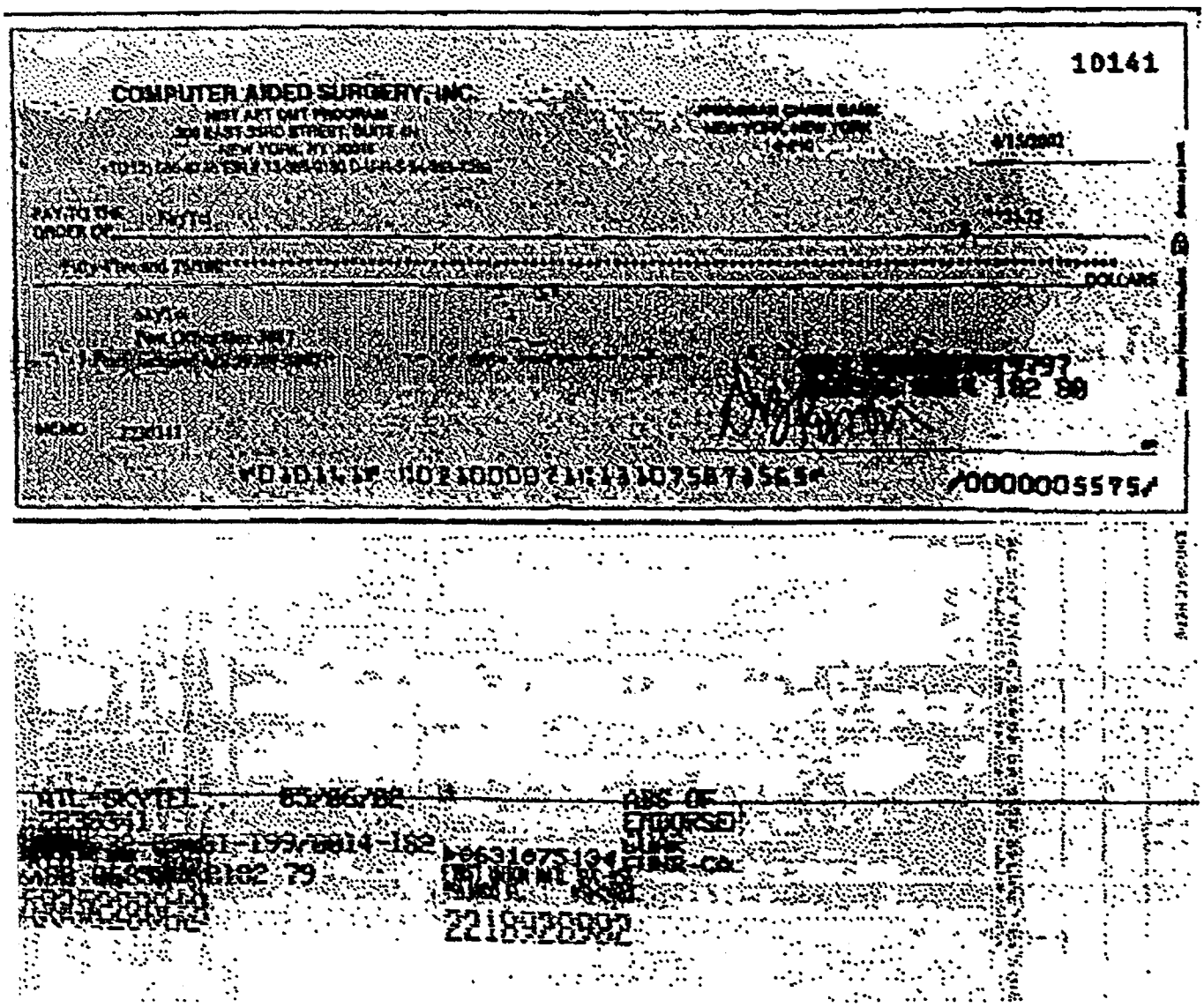


5/6/2002

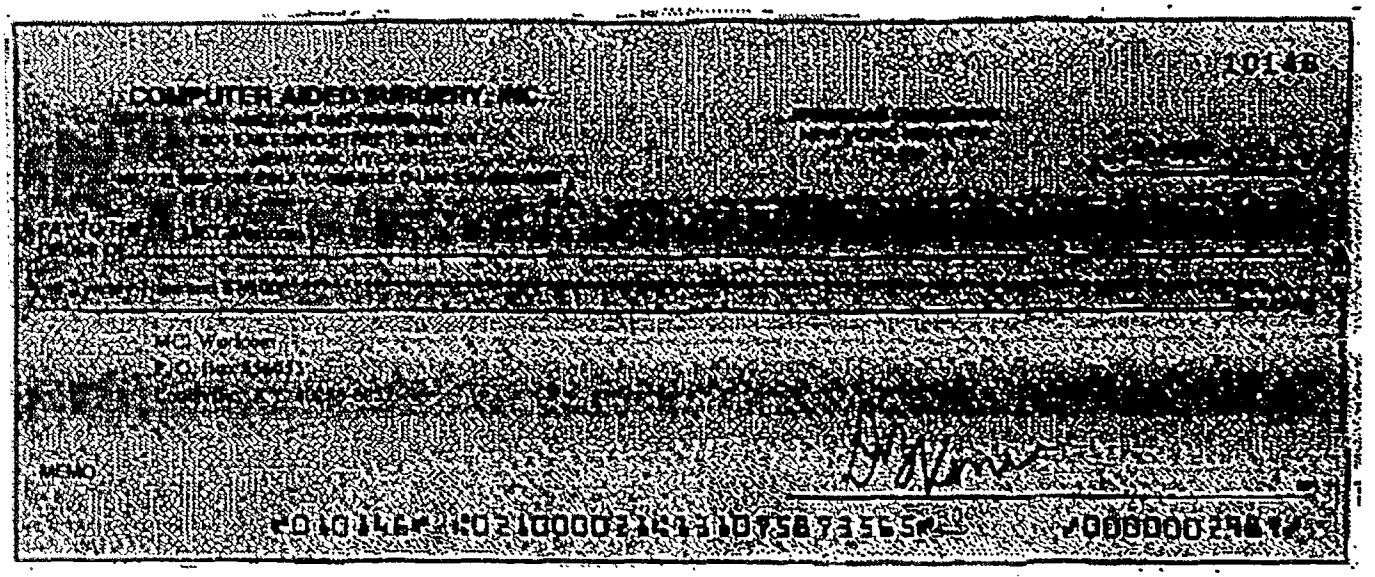




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073628062 Posting date 07-MAY-02



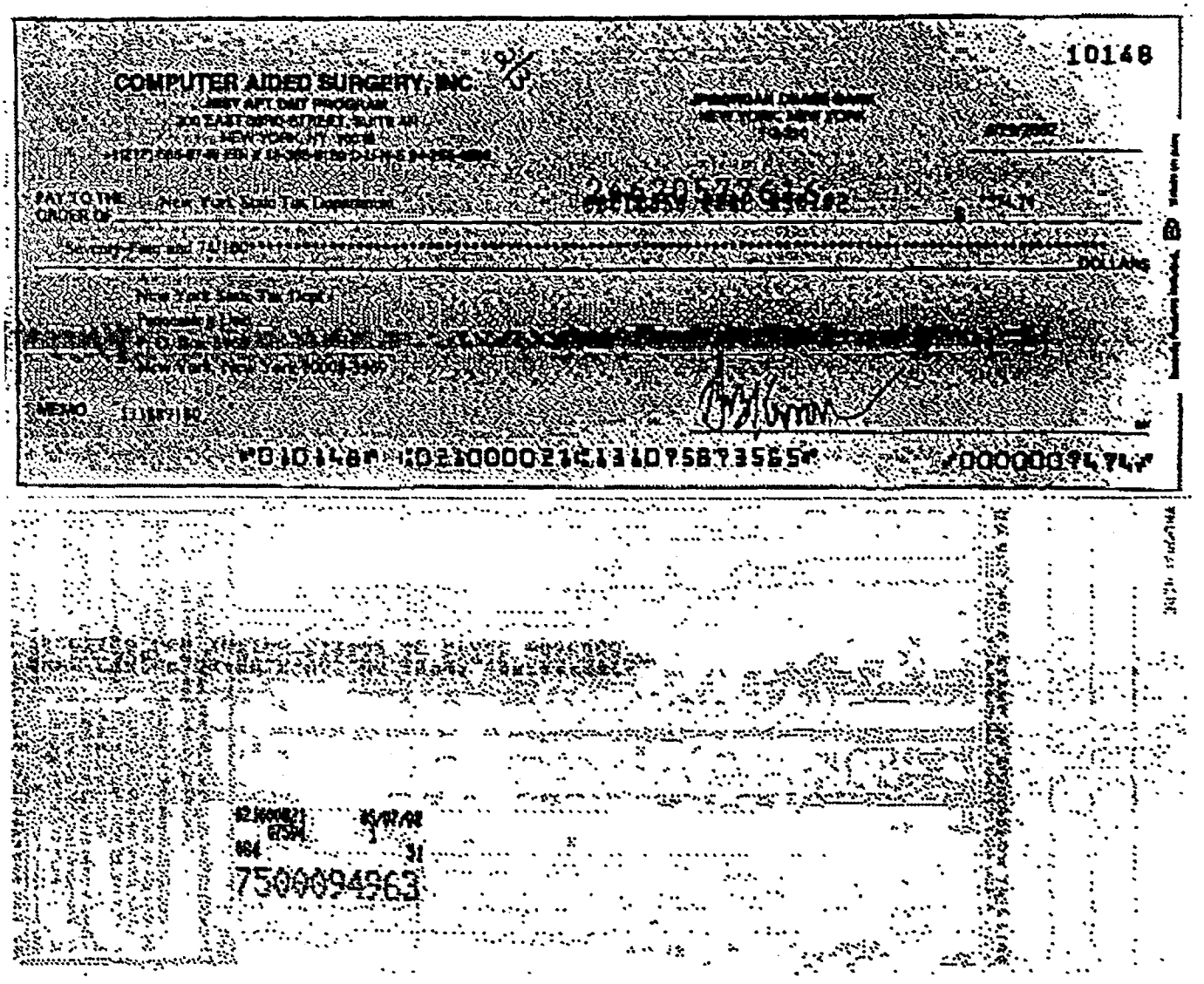
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053155492 Posting date 07-MAY-02



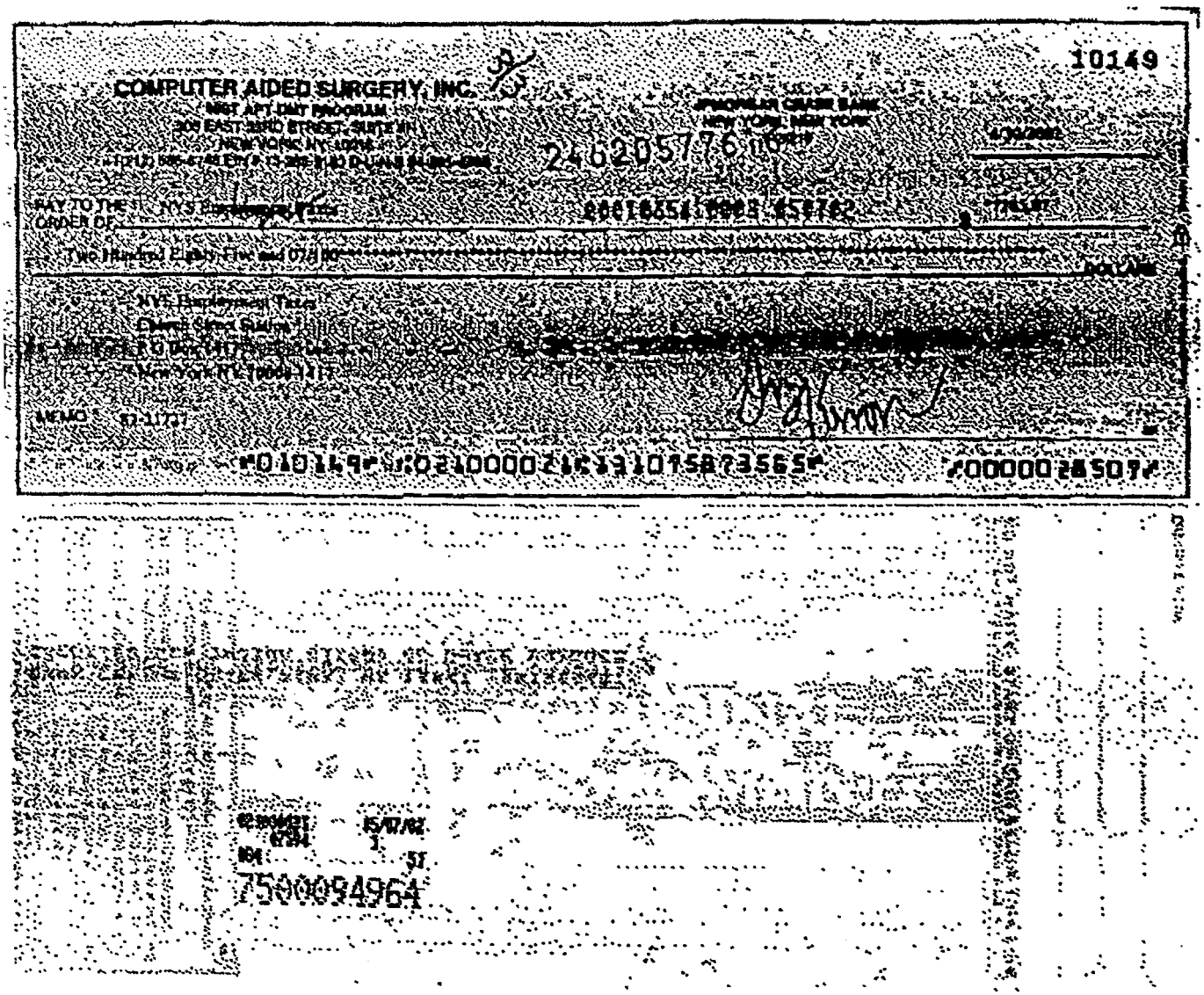
8102 047 29 87
084728538S2 858637286 858602 >041000124< 8102
CREDIT PAYEE BK#31 42
NAT CITY CLEV OH
ONCIPRE 70 0090 002259

041000124
NAT CITY CLEV OH 0090 9999 51
⑆100274⑆ 5300155492

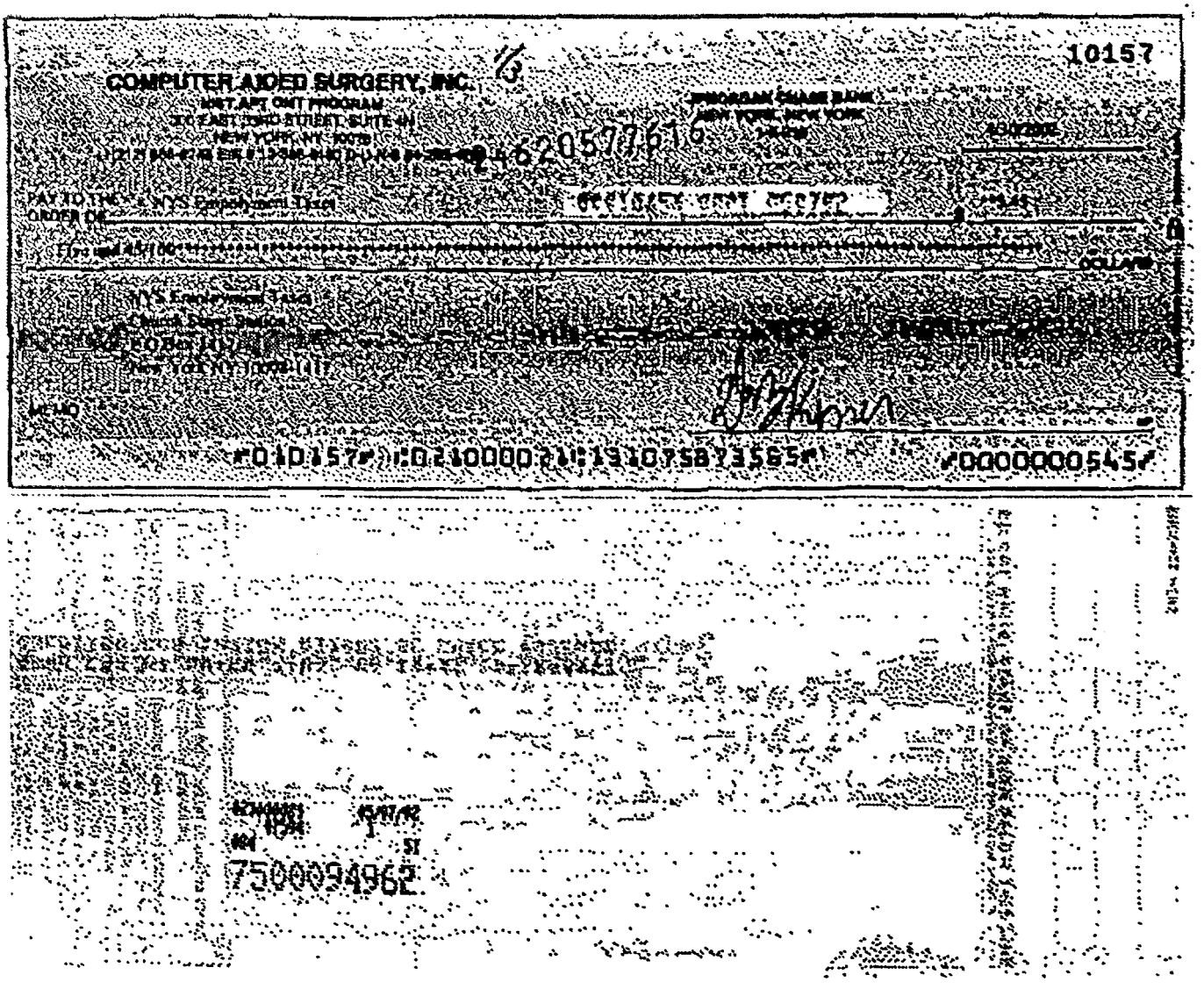
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075094963 Posting date 07-MAY-02



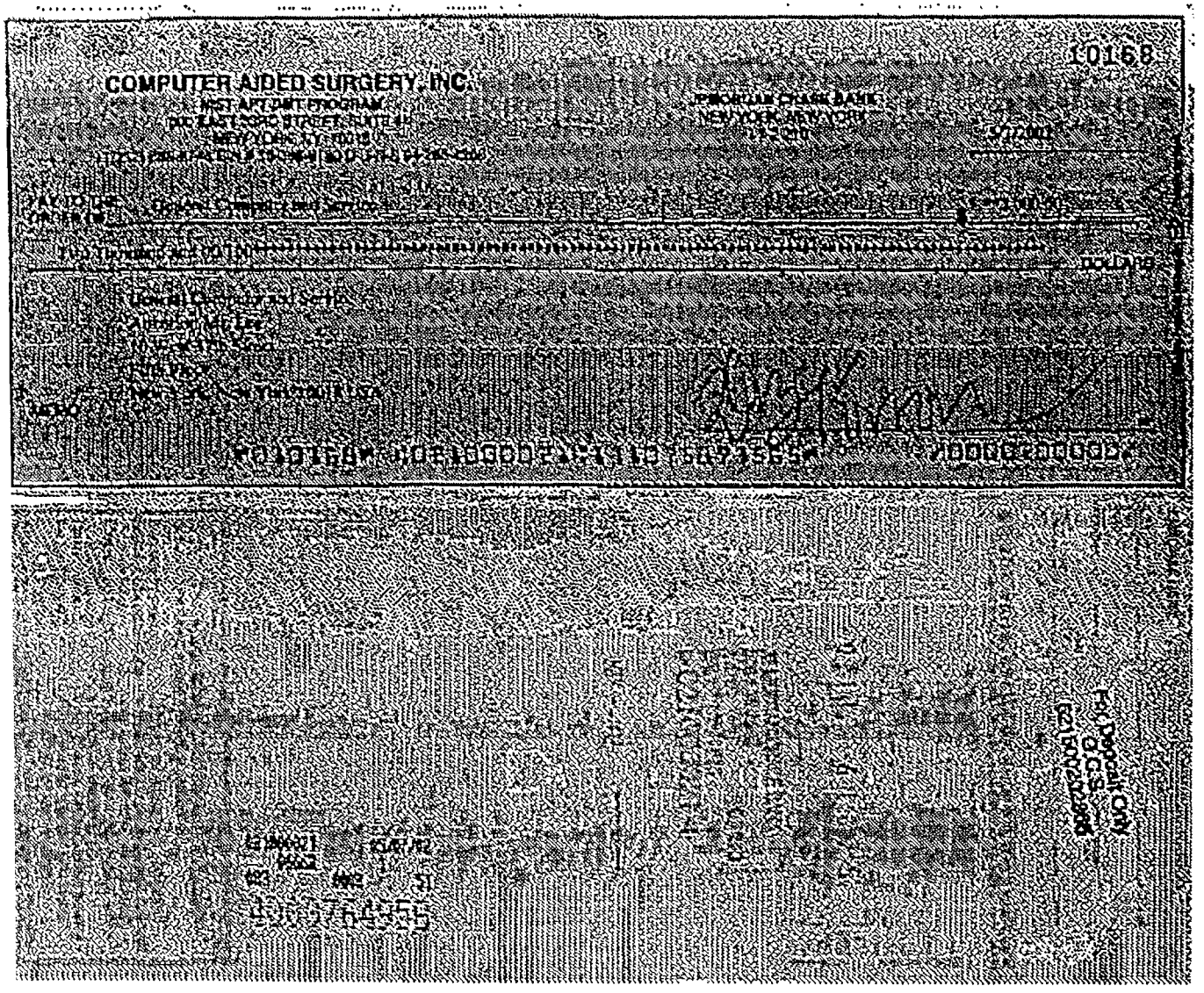
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075094964 Posting date 07-MAY-02



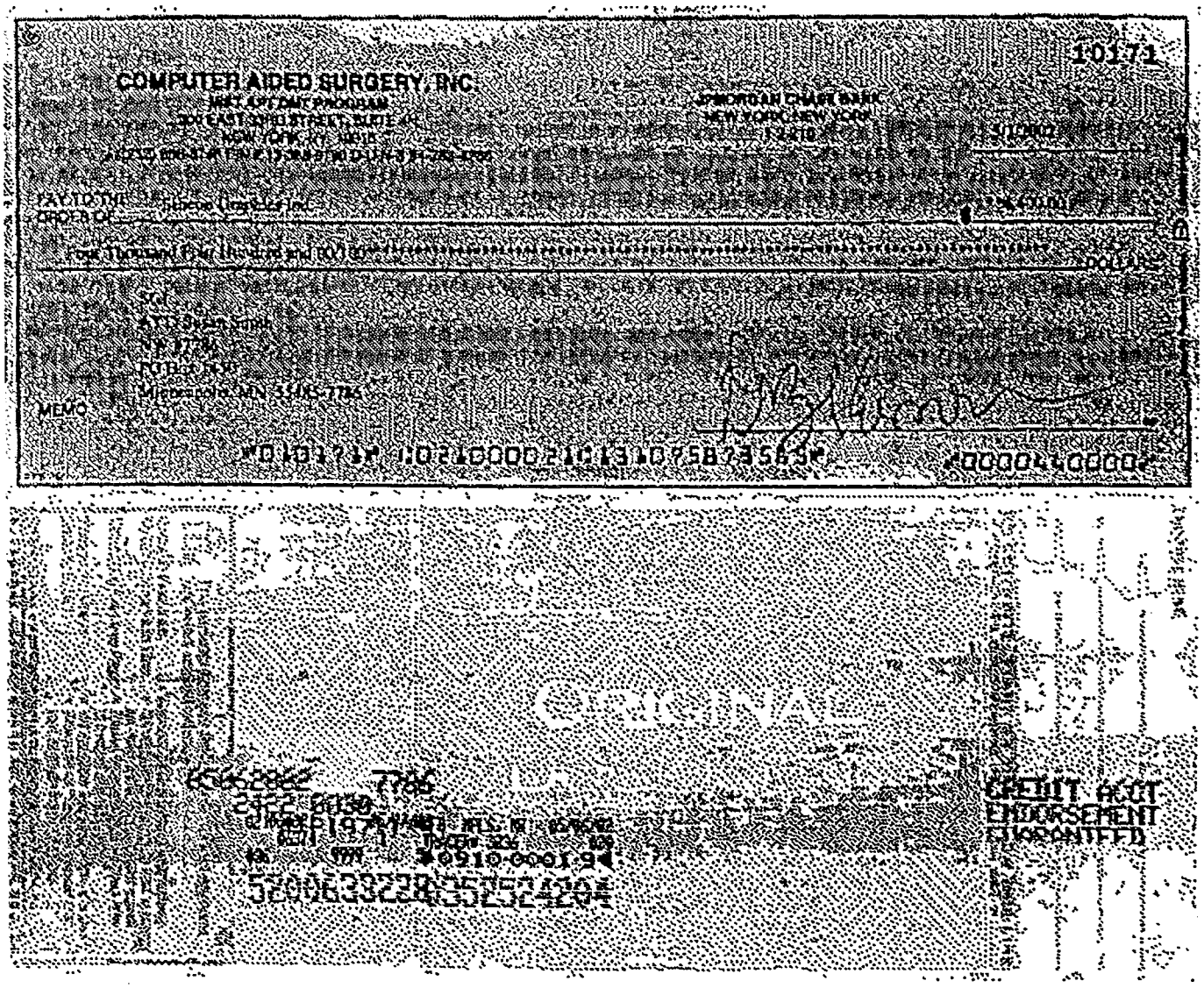
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075094962 Posting date 07-MAY-02



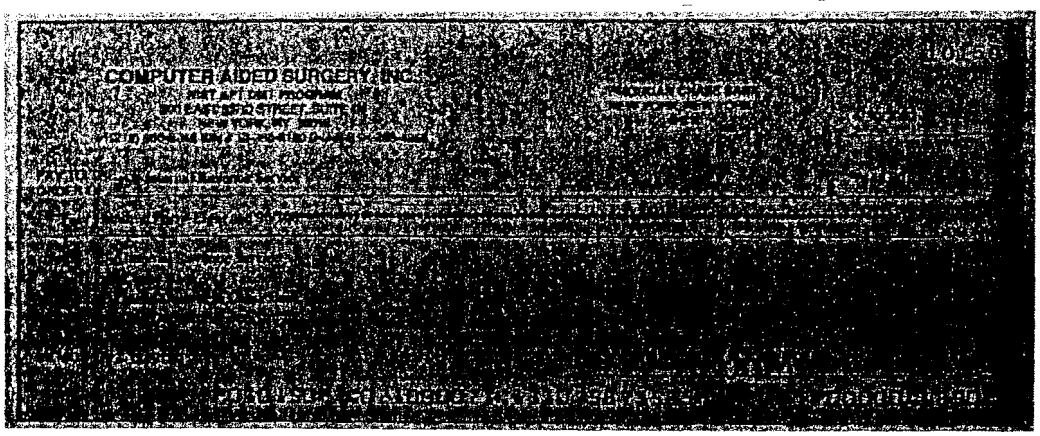
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040764958 Posting date 07-MAY-02

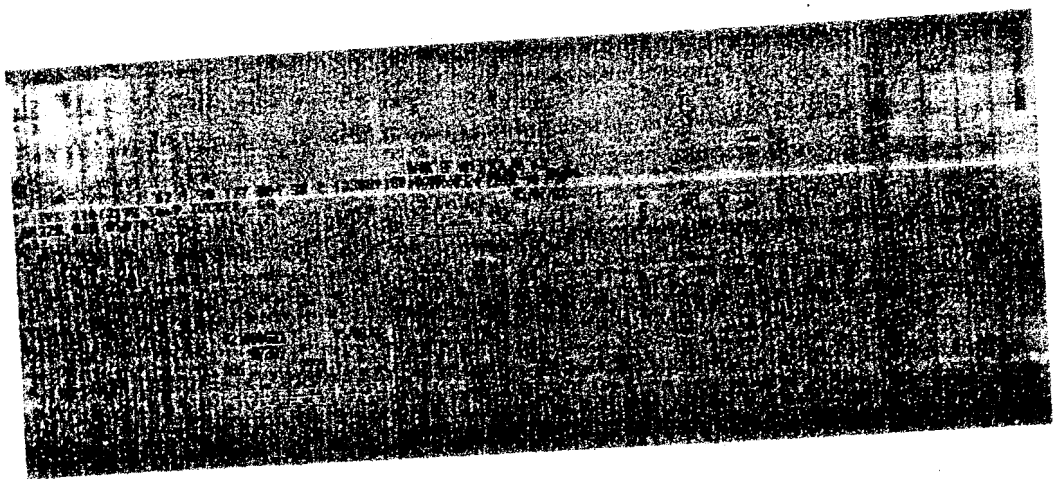


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052633228 Posting date 07-MAY-02

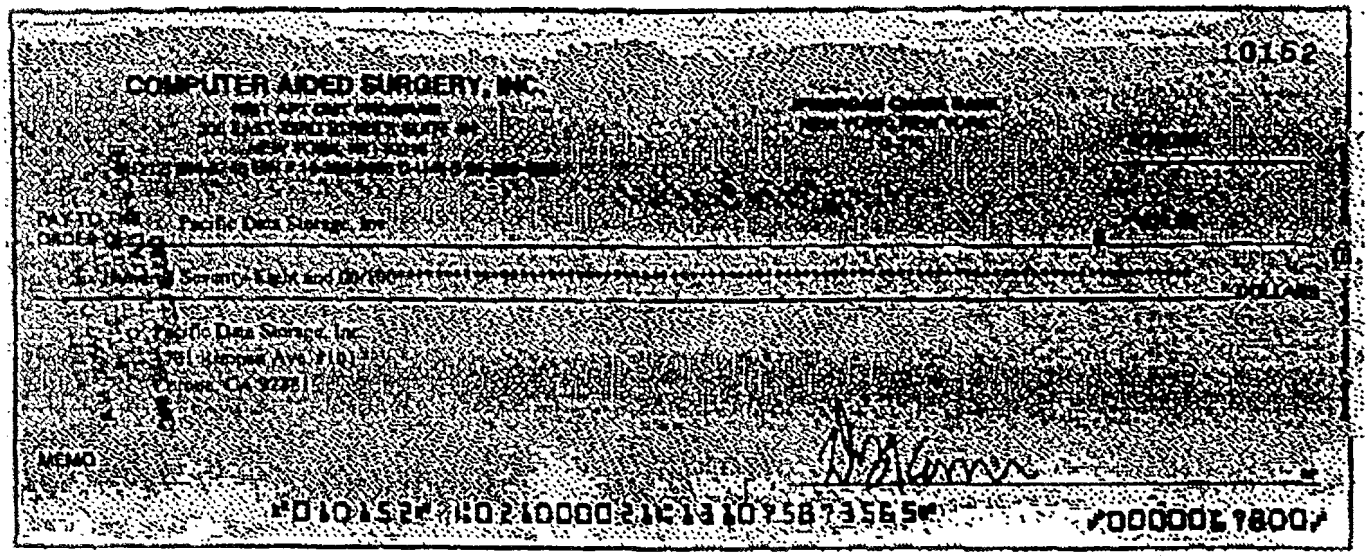


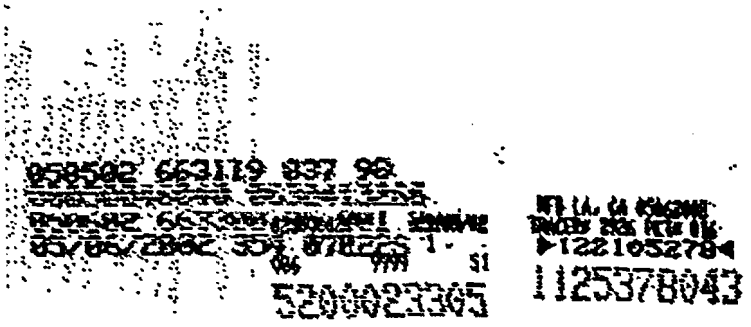
5/8/2002

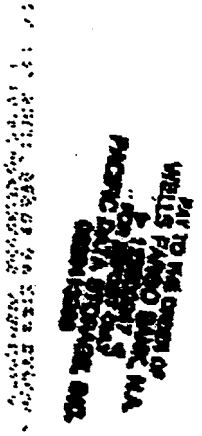




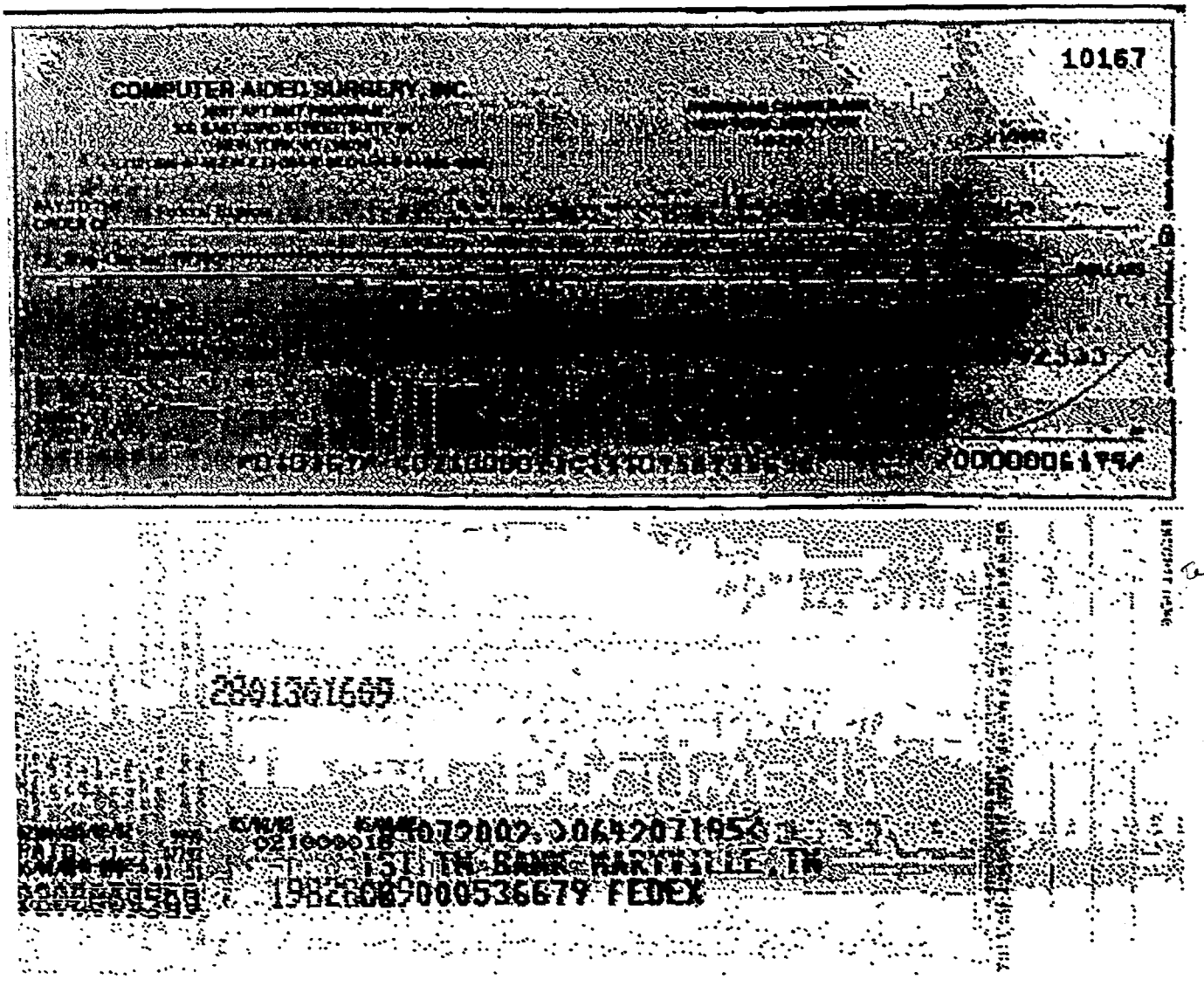
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052023305 Posting date 08-MAY-02



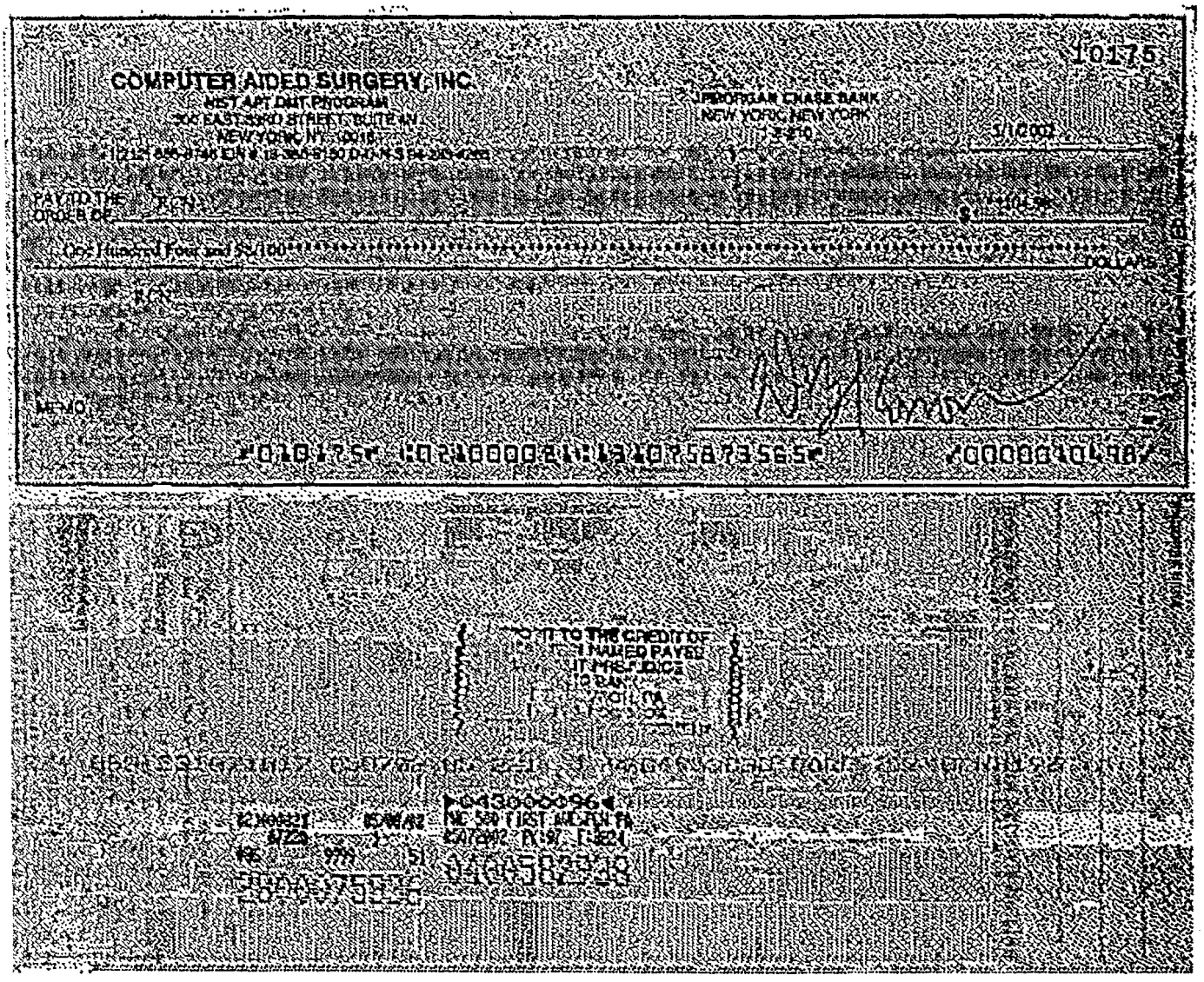




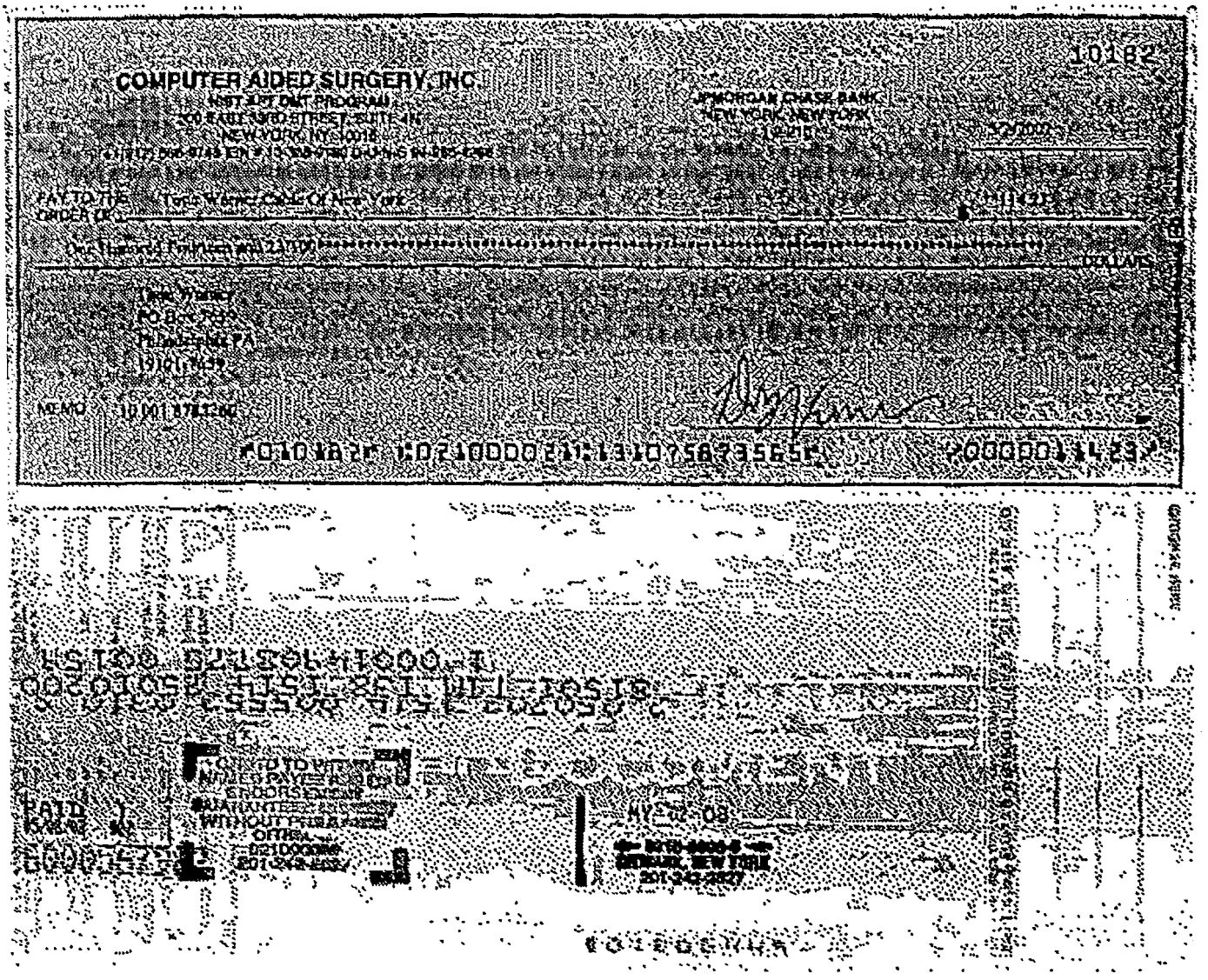
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073009569 Posting date 08-MAY-02



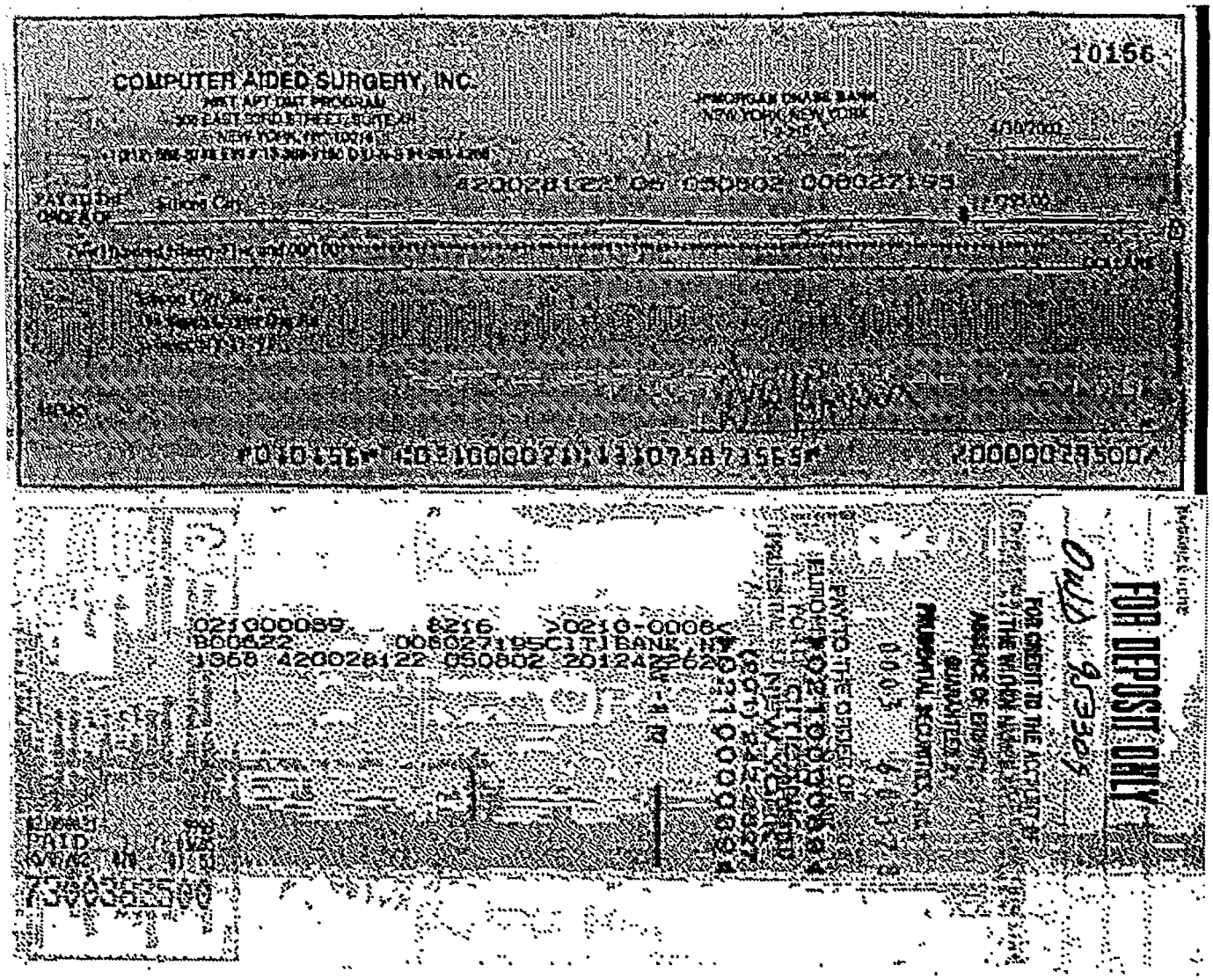
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028075836 Posting date 08-MAY-02



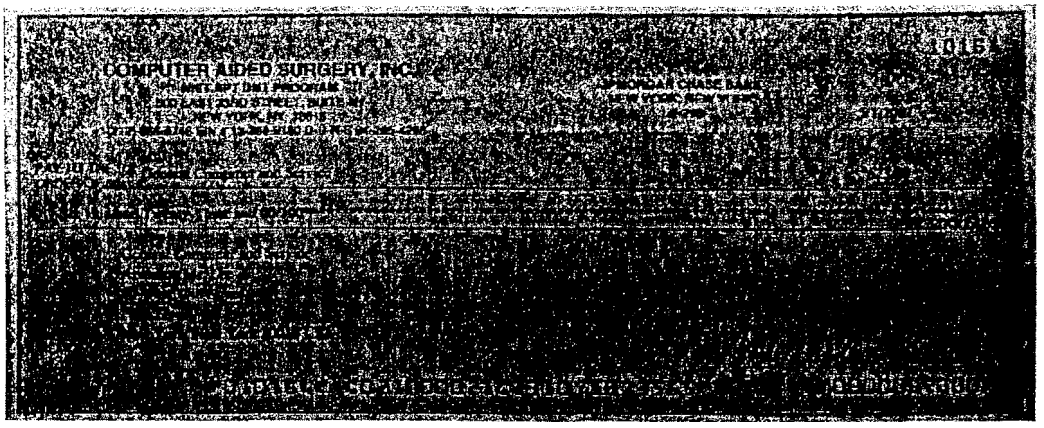
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012463585 Posting date 08-MAY-02

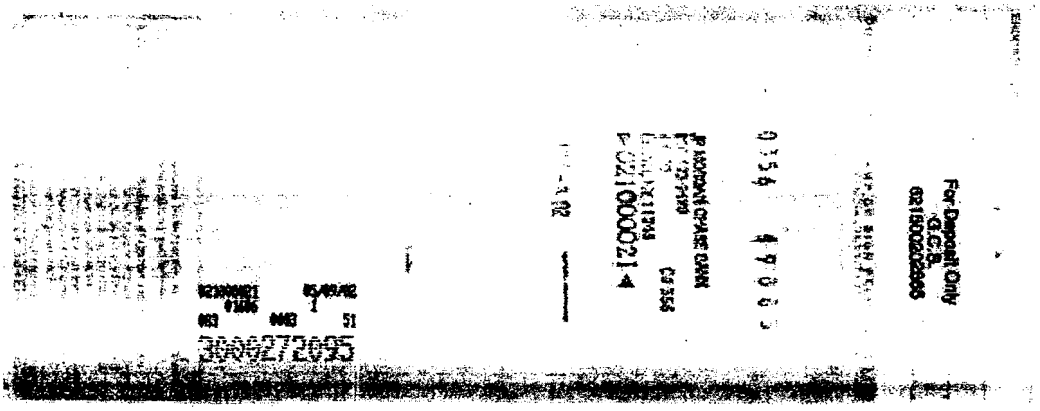


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073382500 Posting date 09-MAY-02

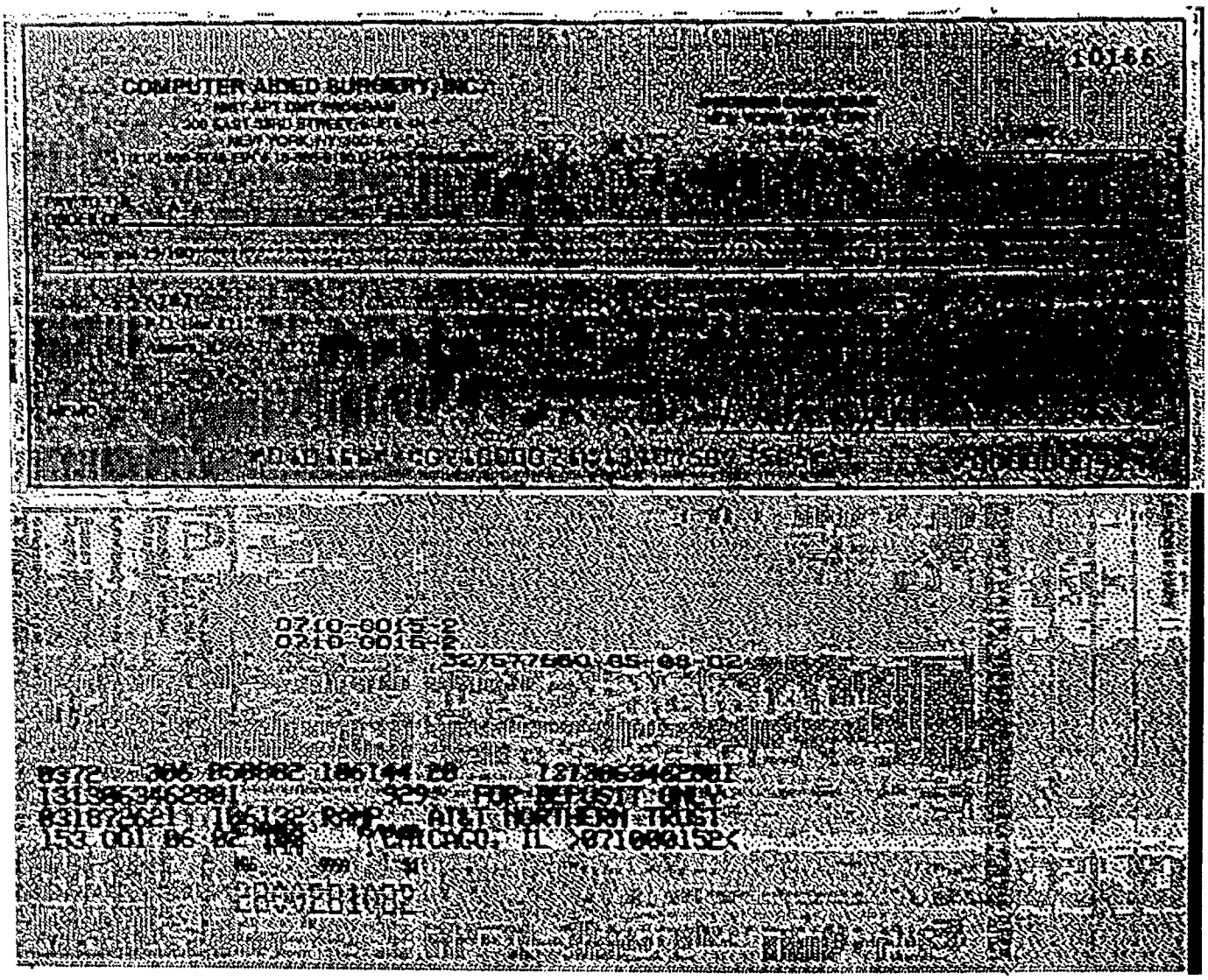


5/9/2002


COMPUTER AIDED SURGERY, INC.

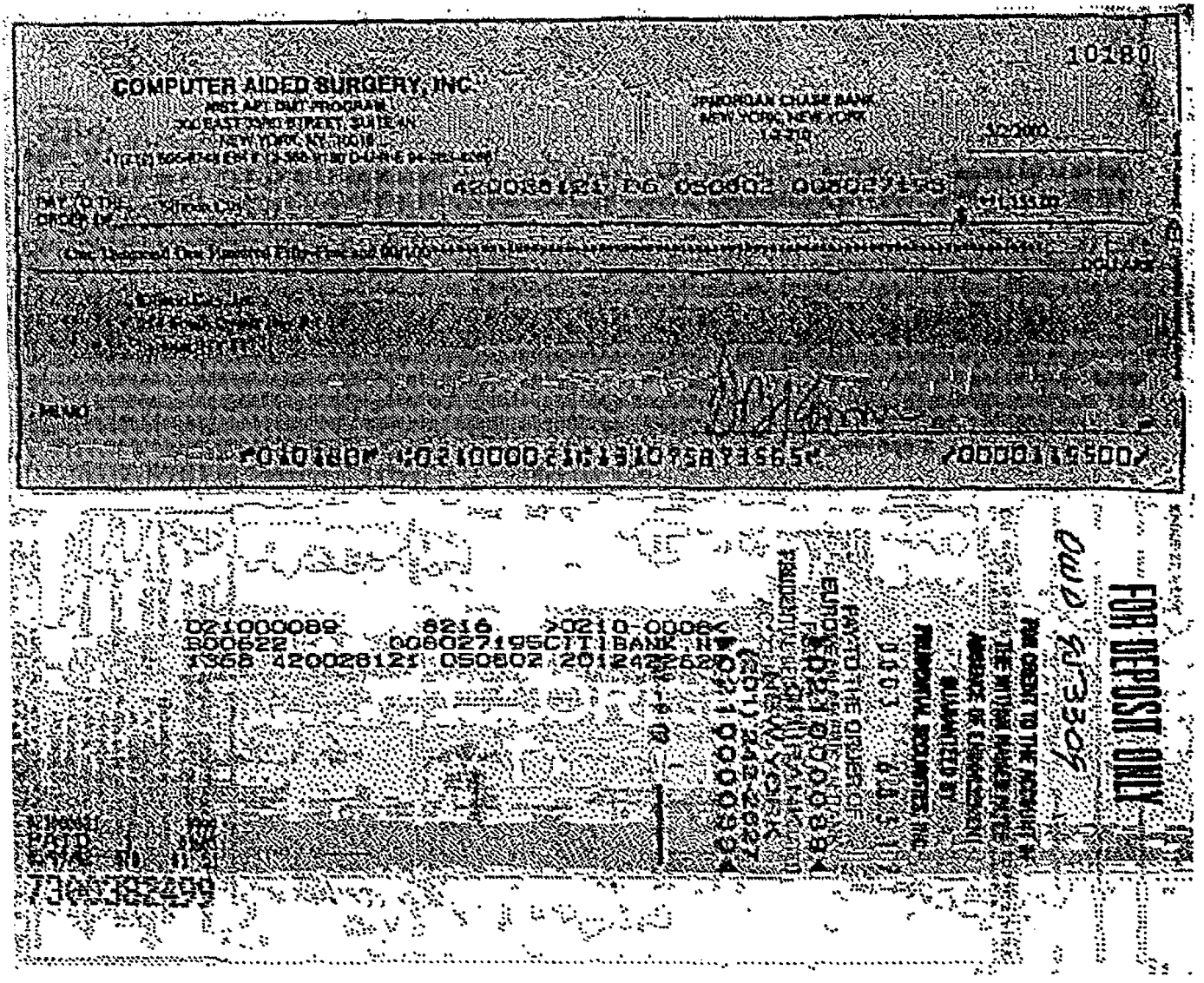

For Deposit Only
COMPUTER AIDED SURGERY, INC.
JPMorgan Chase Bank
0154 49005
1200001220
3666272695

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028281082 Posting date 09-MAY-02

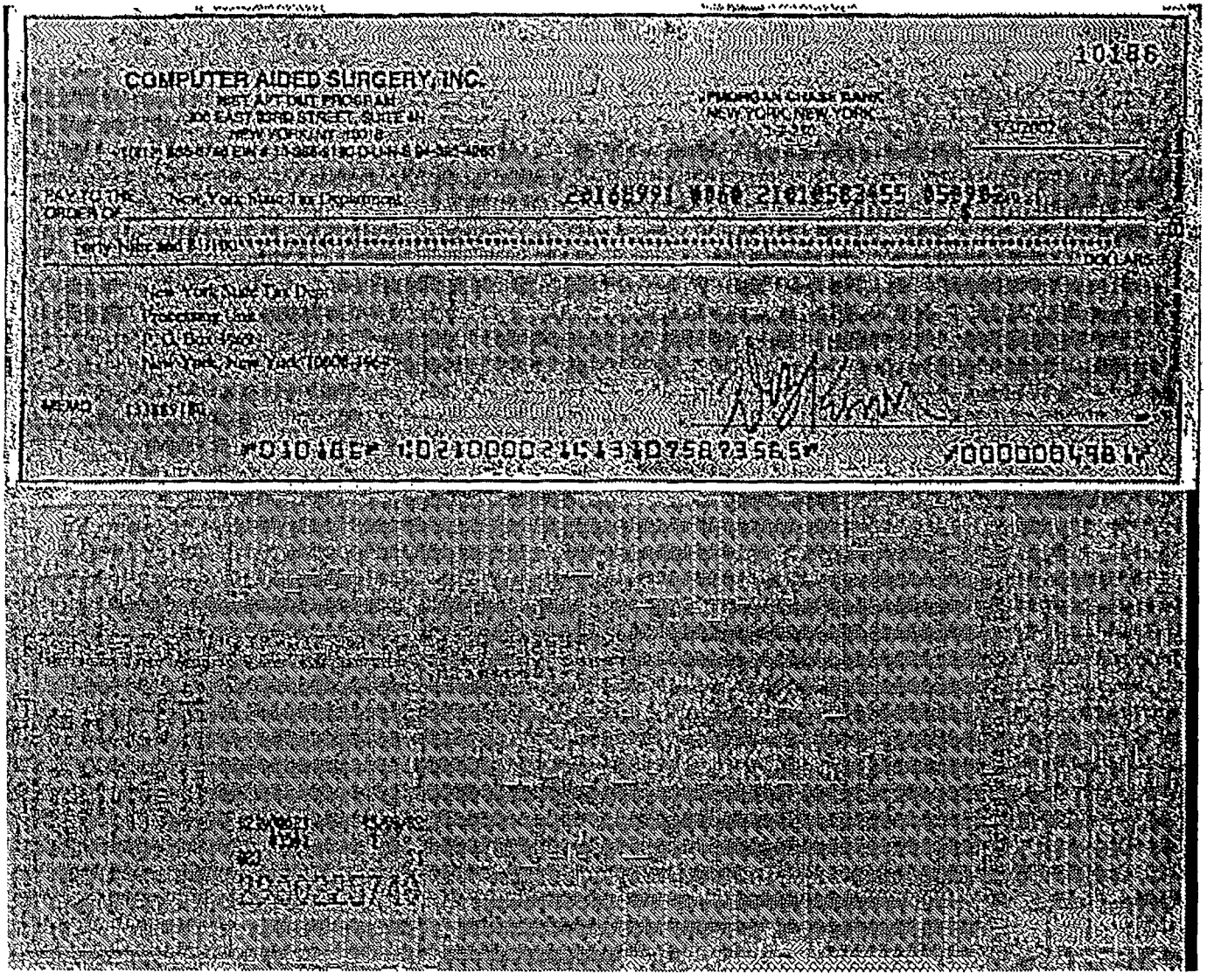


AFFT

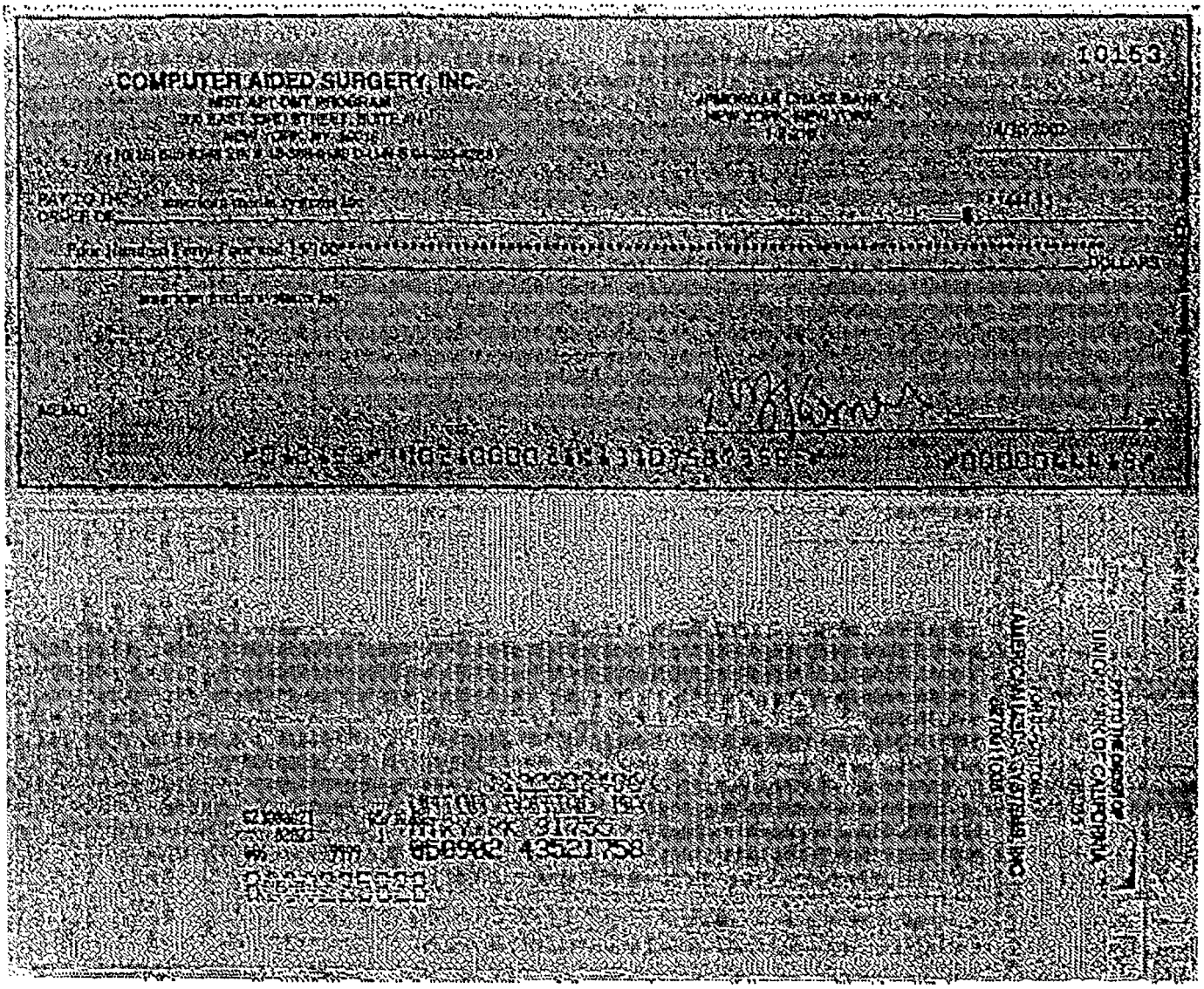
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073382499 Posting date 09-MAY-02



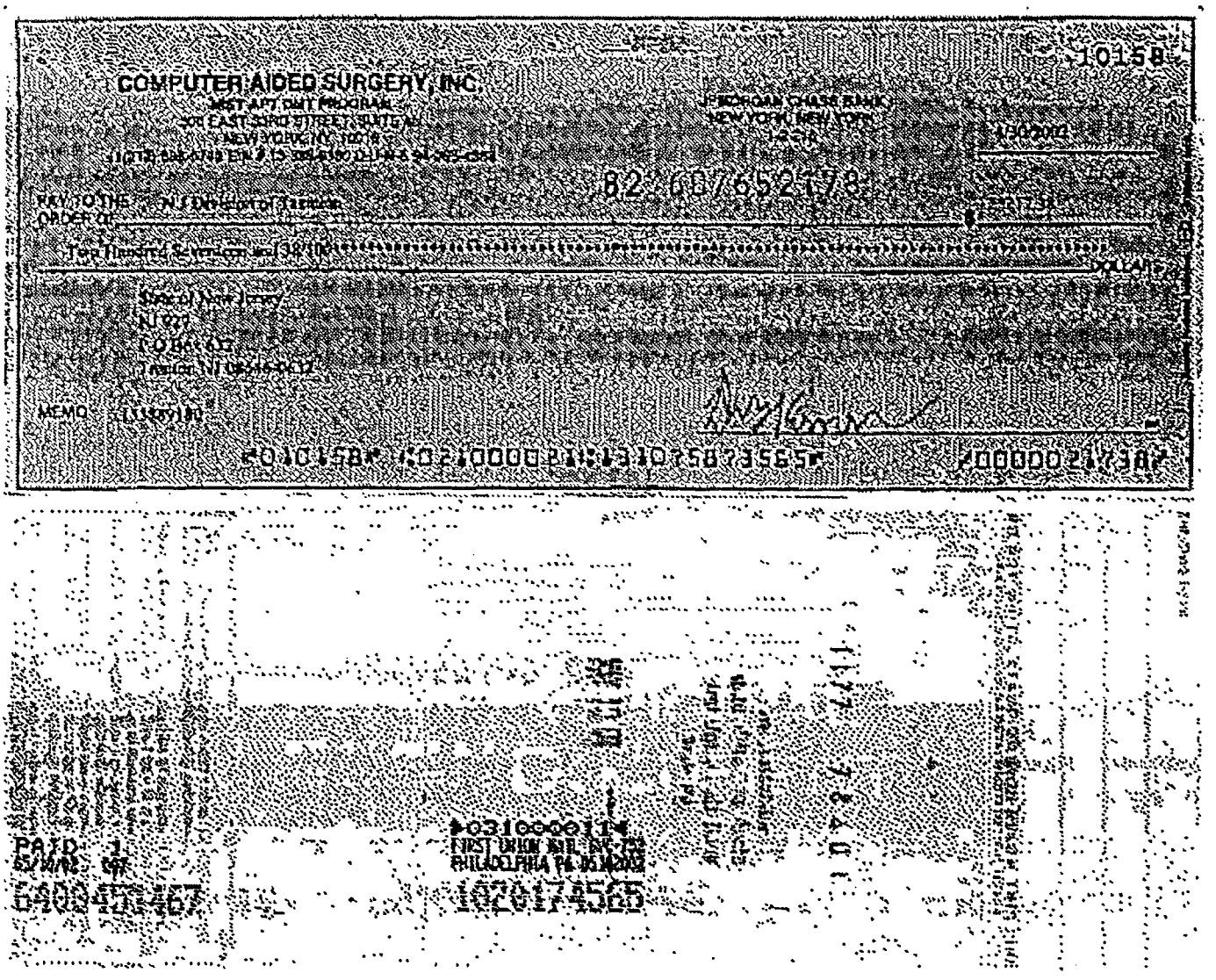
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029225740 Posting date 09-MAY-02



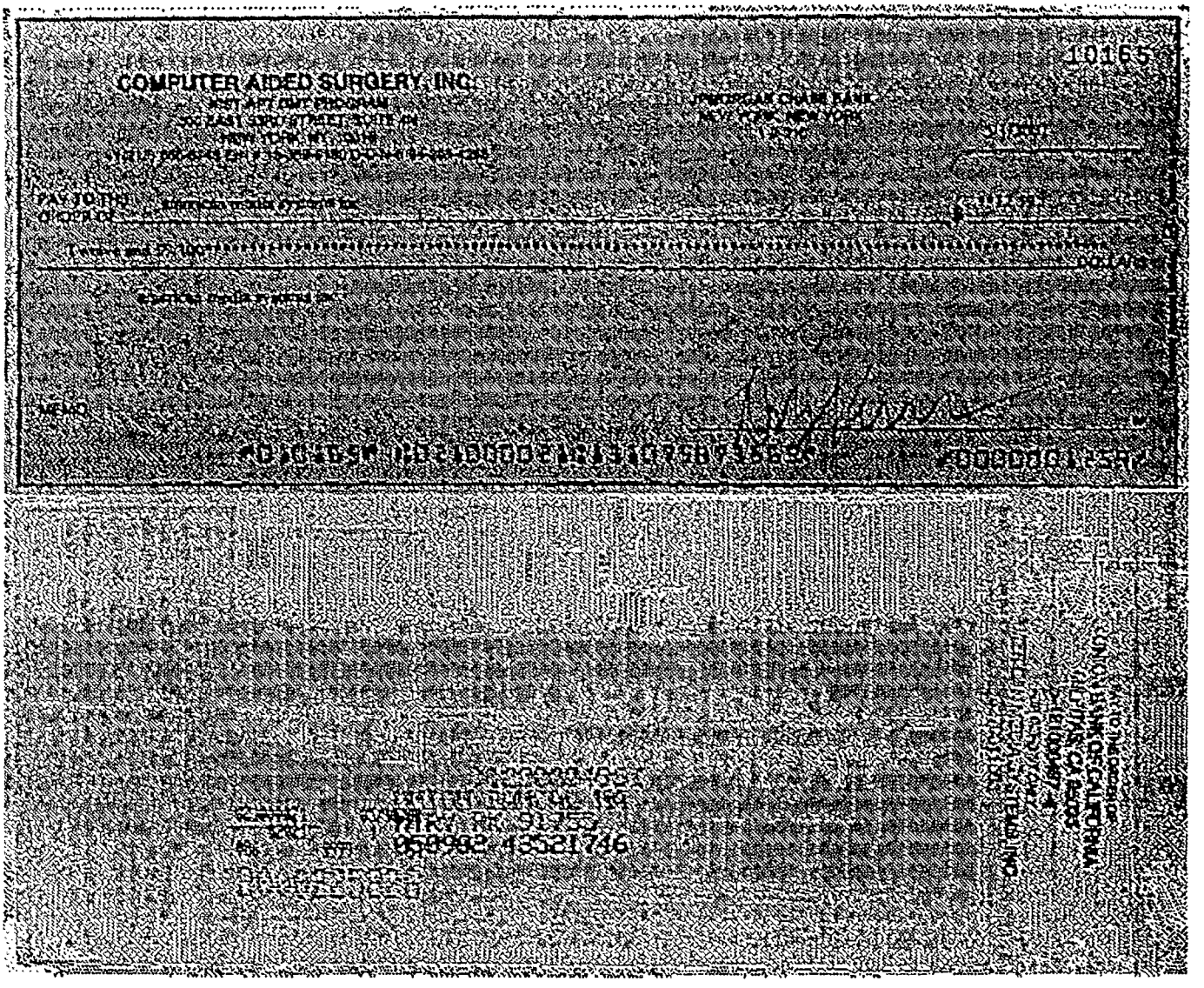
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0080225828 Posting date 10-MAY-02



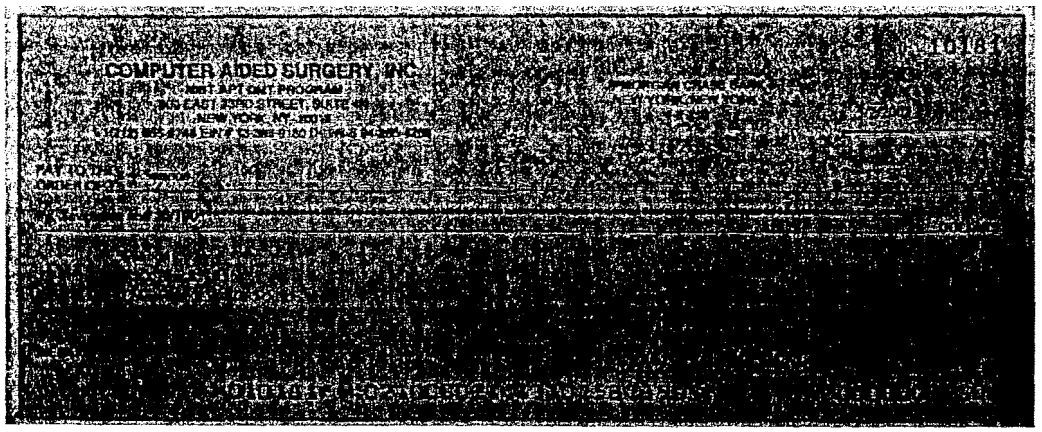
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012803736 Posting date 10-MAY-02

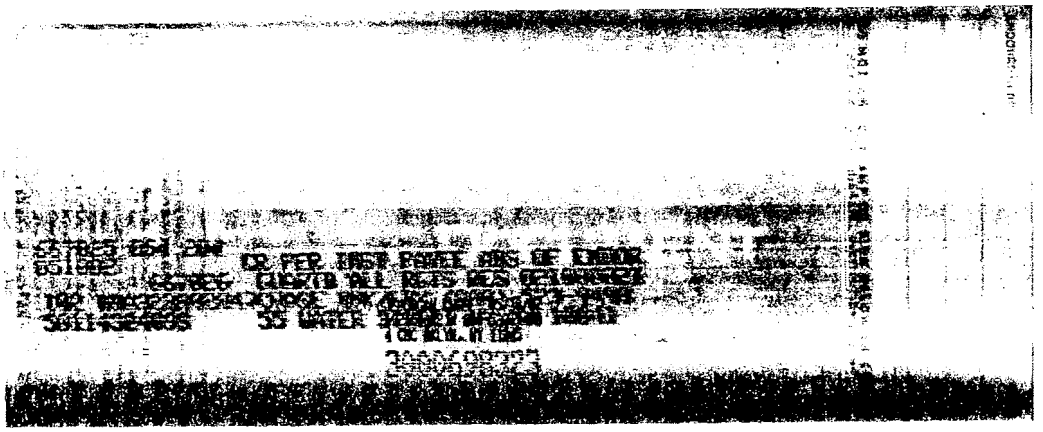


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0080225826 Posting date 10-MAY-02

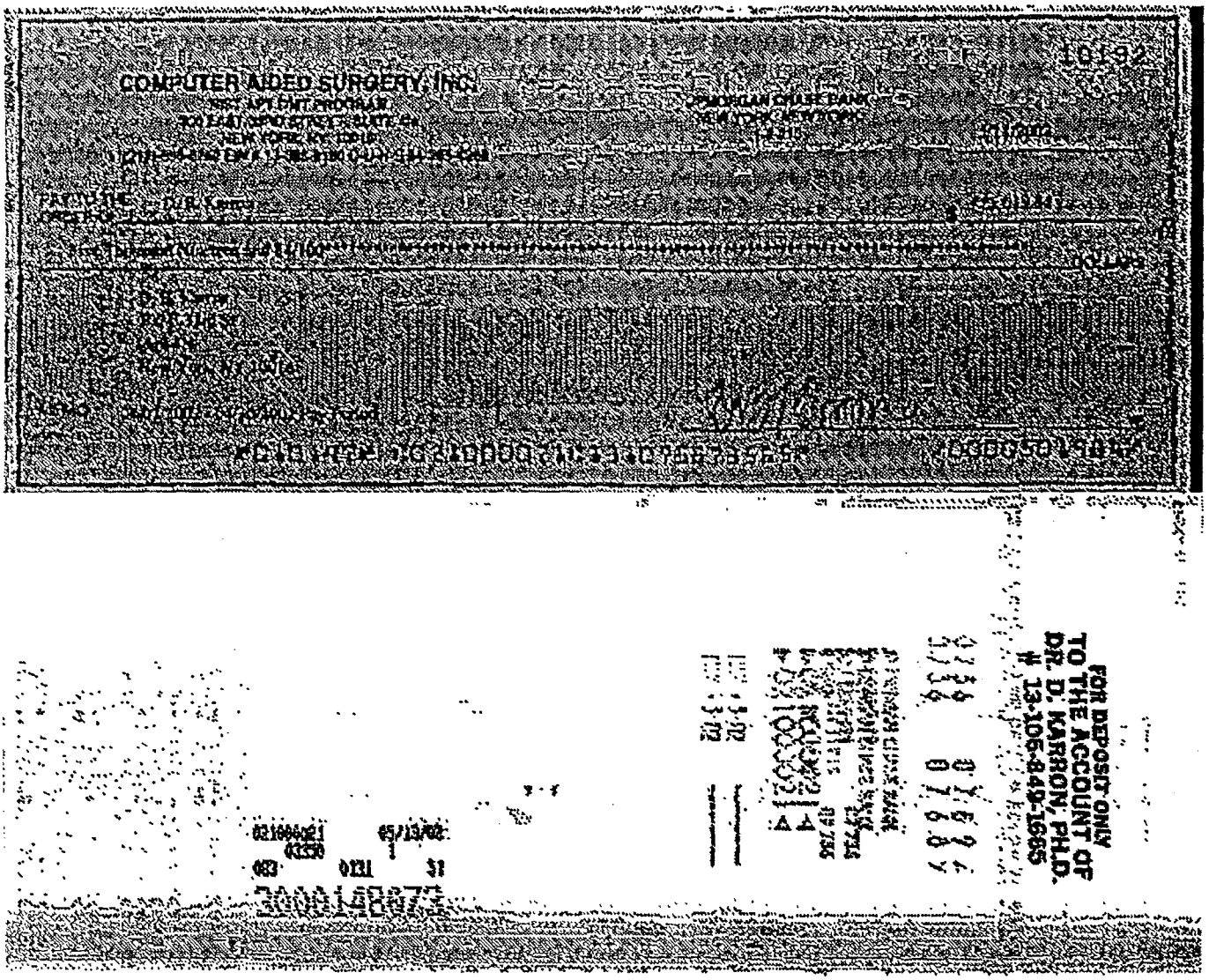


5/10/2002

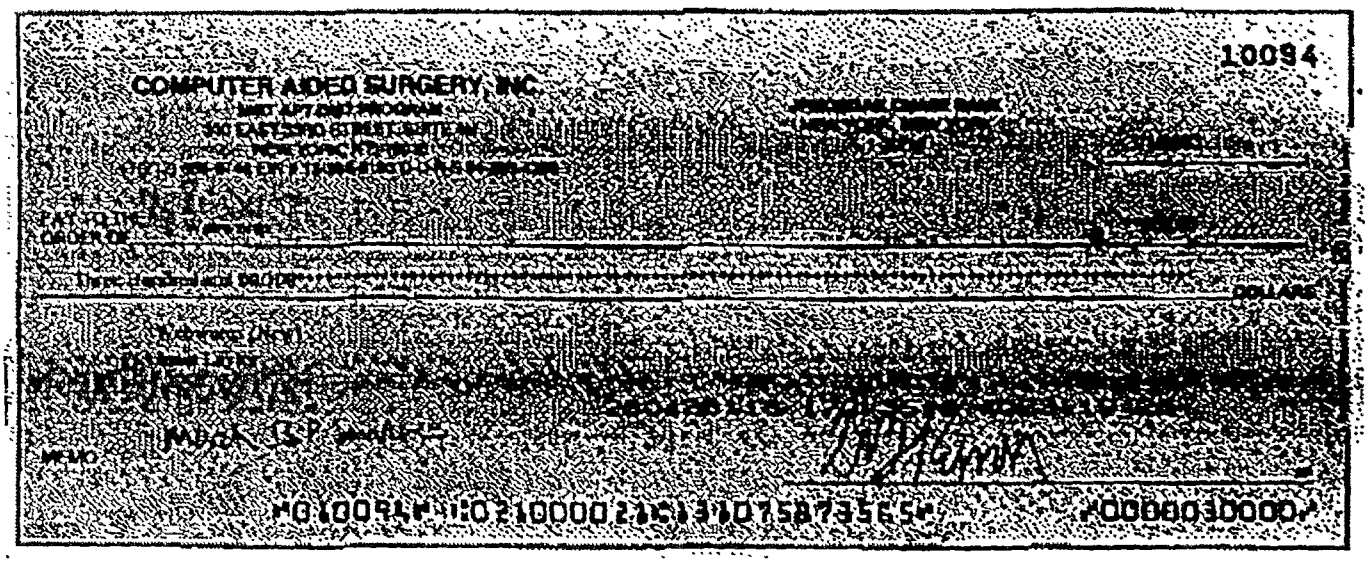


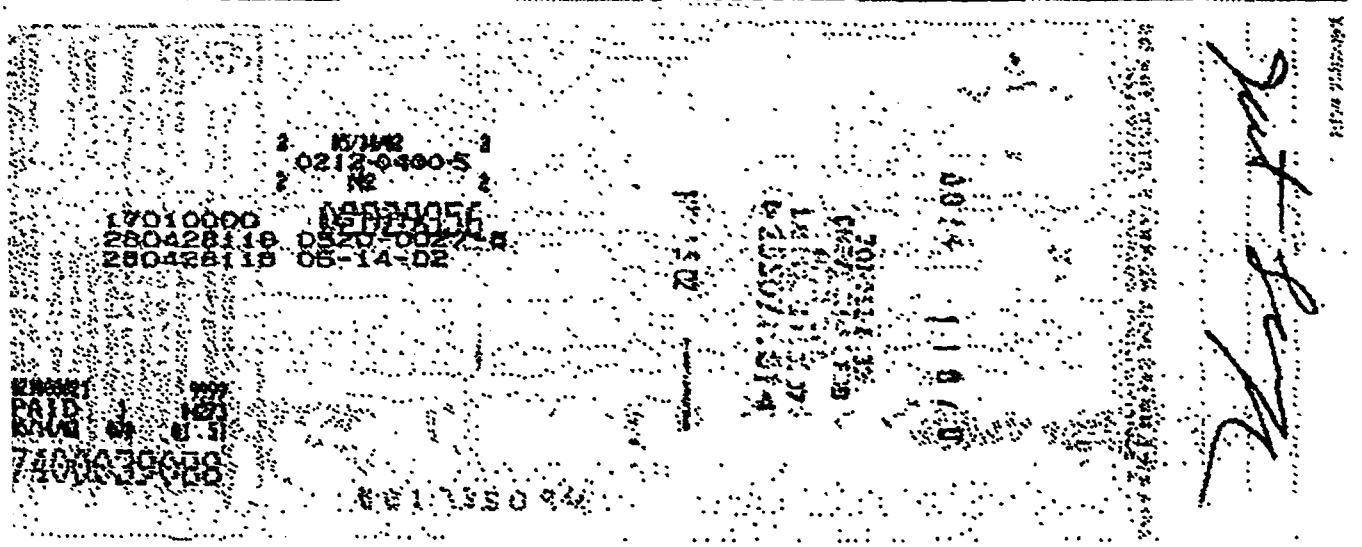


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030148073 Posting date 13-MAY-02

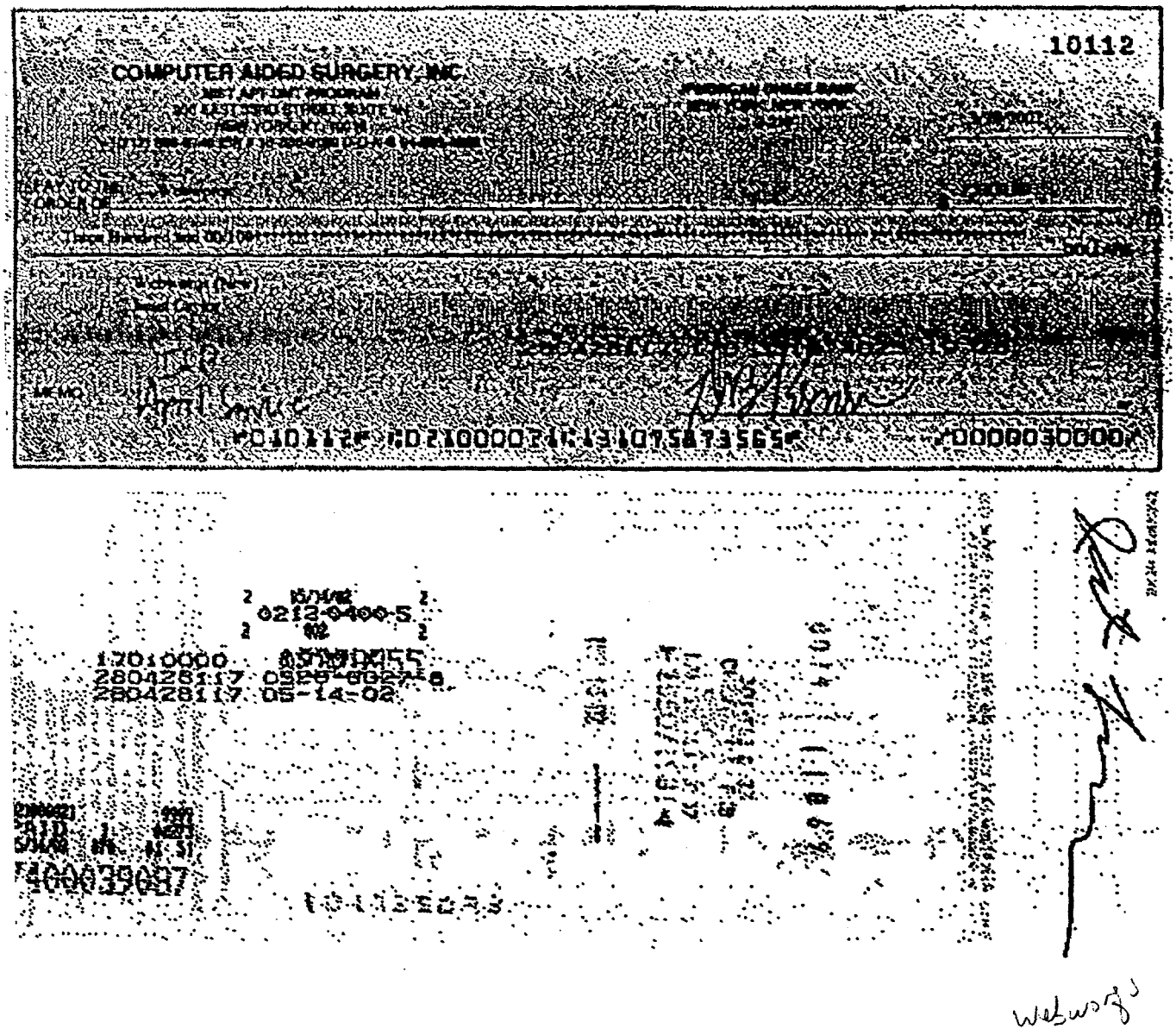


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074039088 Posting date 14-MAY-02

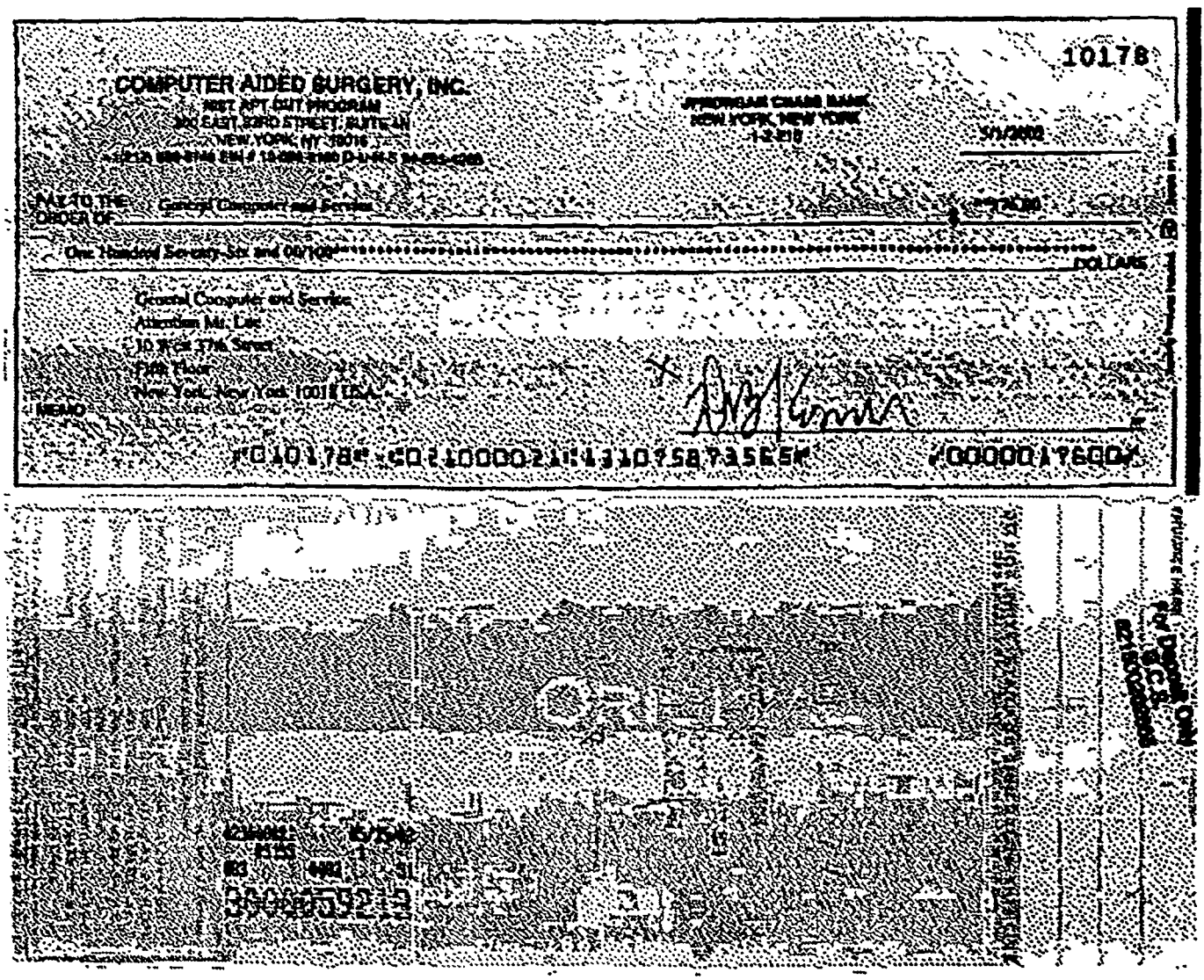




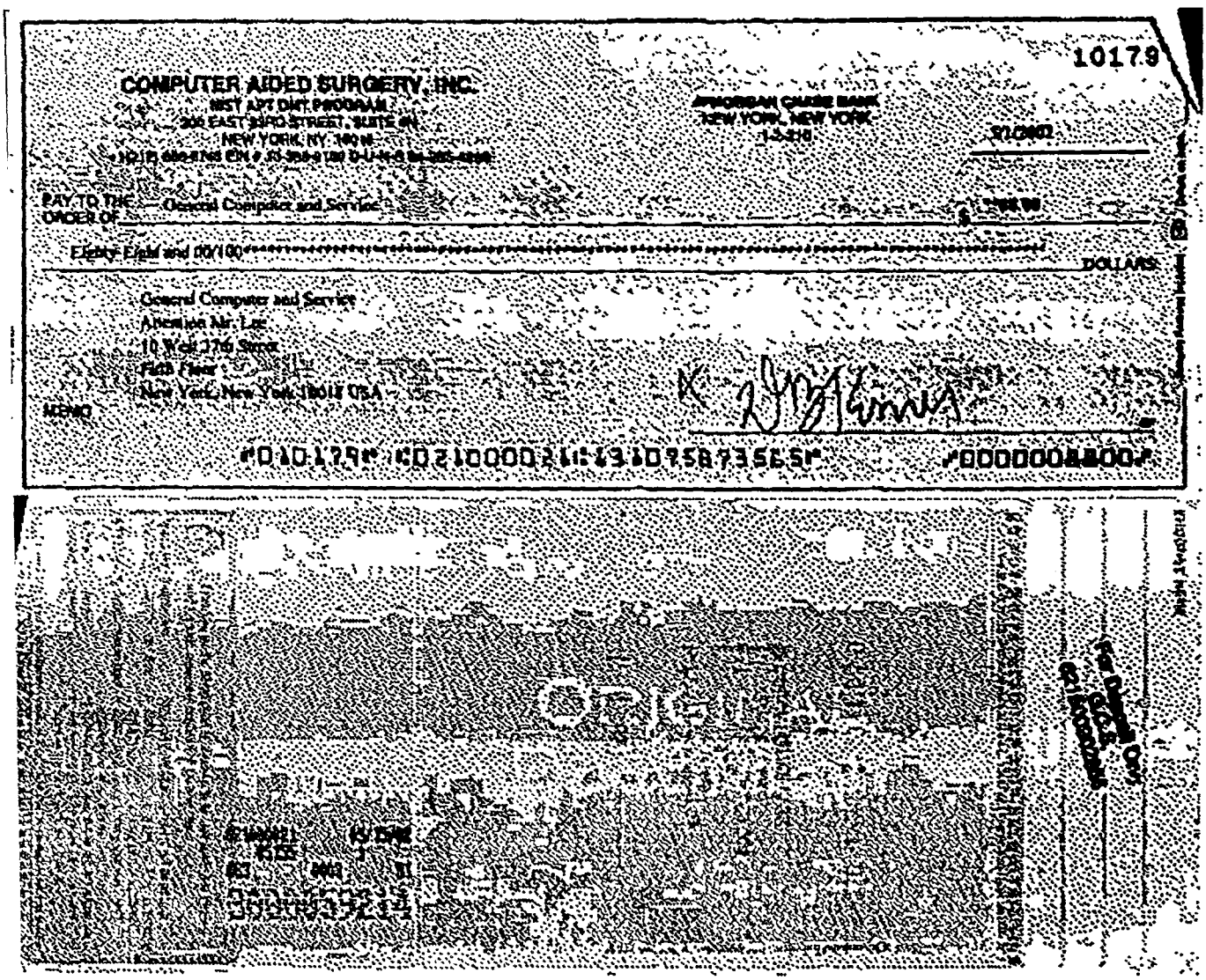
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074039087 Posting date 14-MAY-02



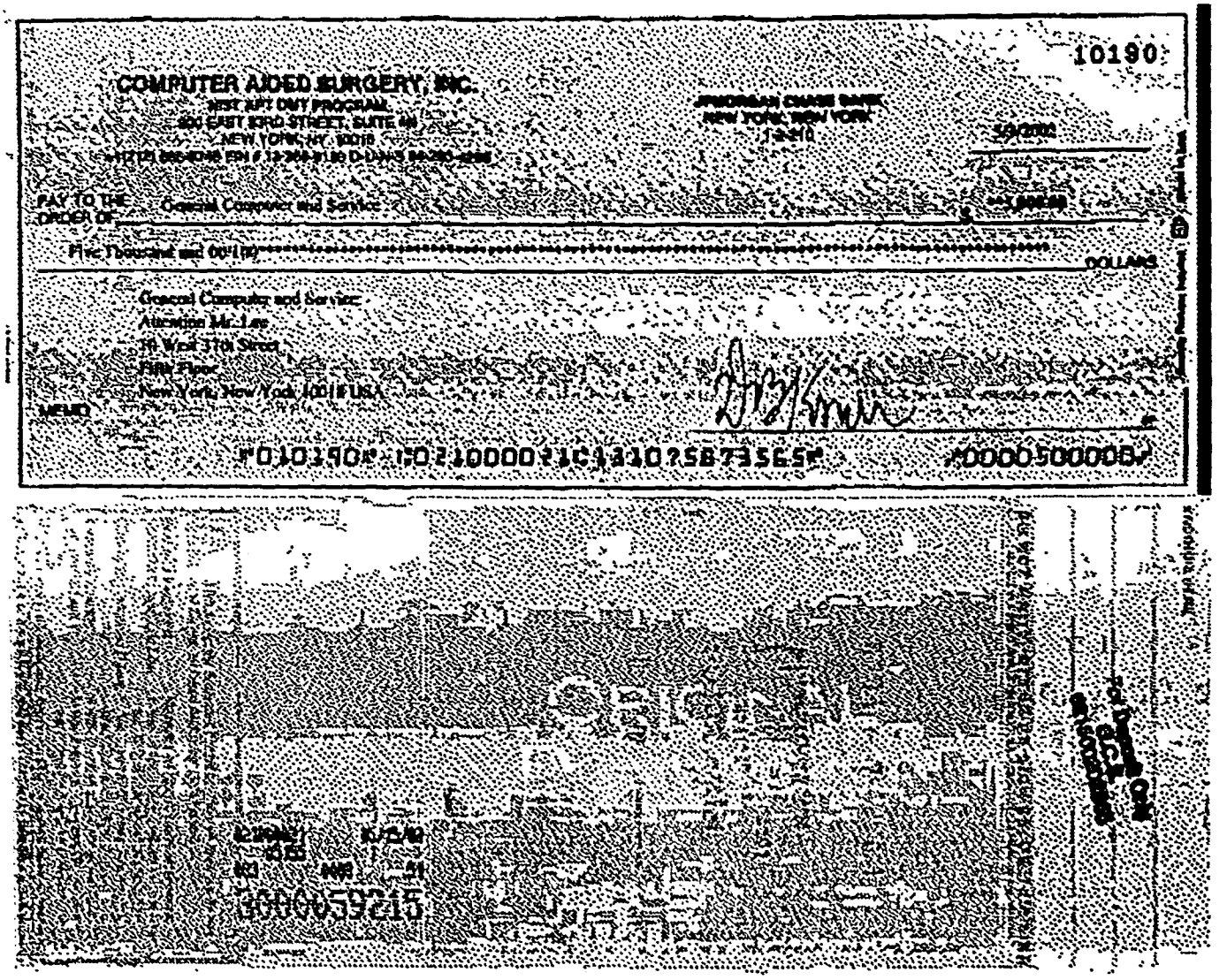
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030059213 Posting date 15-MAY-02



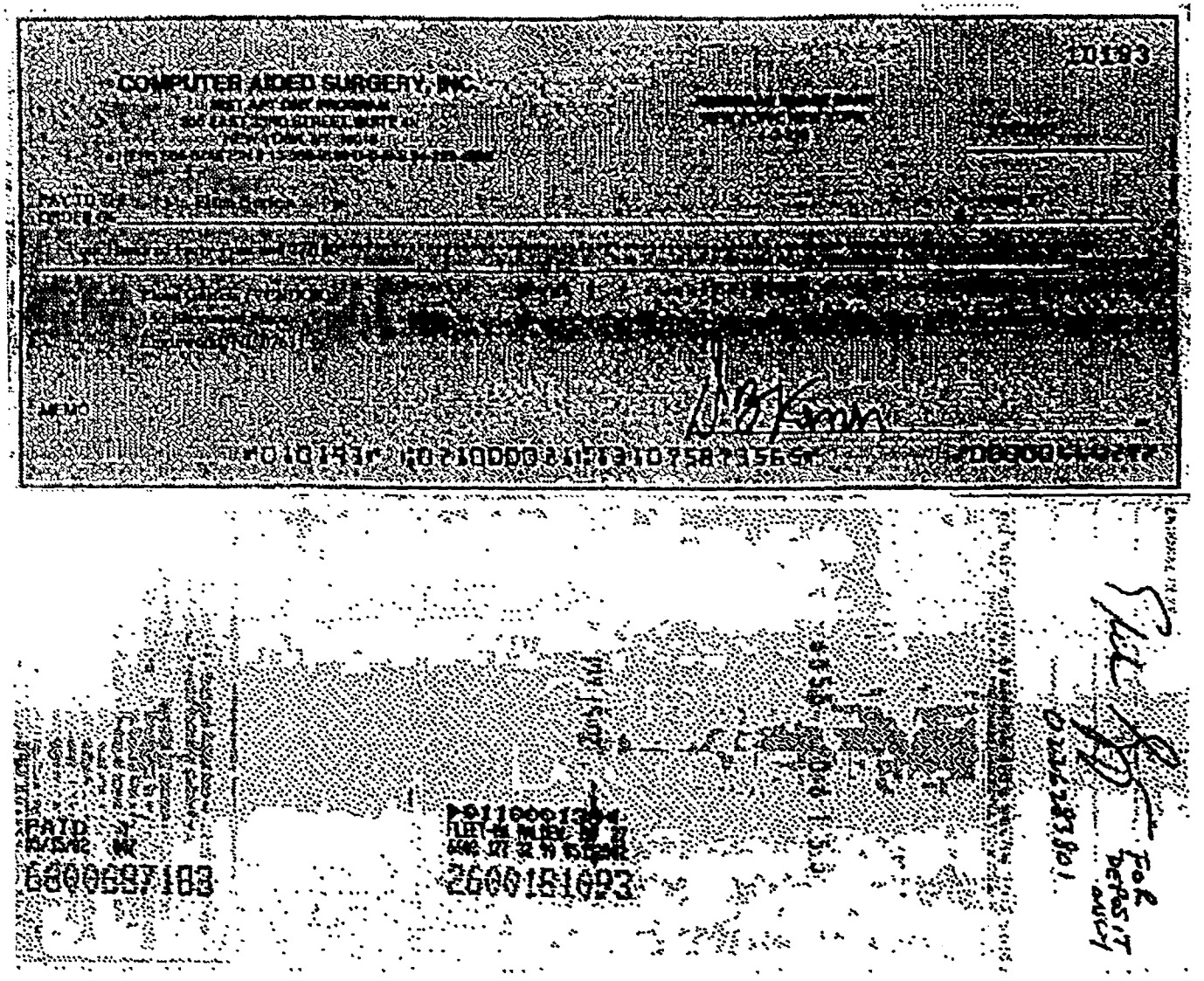
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030059214 Posting date 15-MAY-02



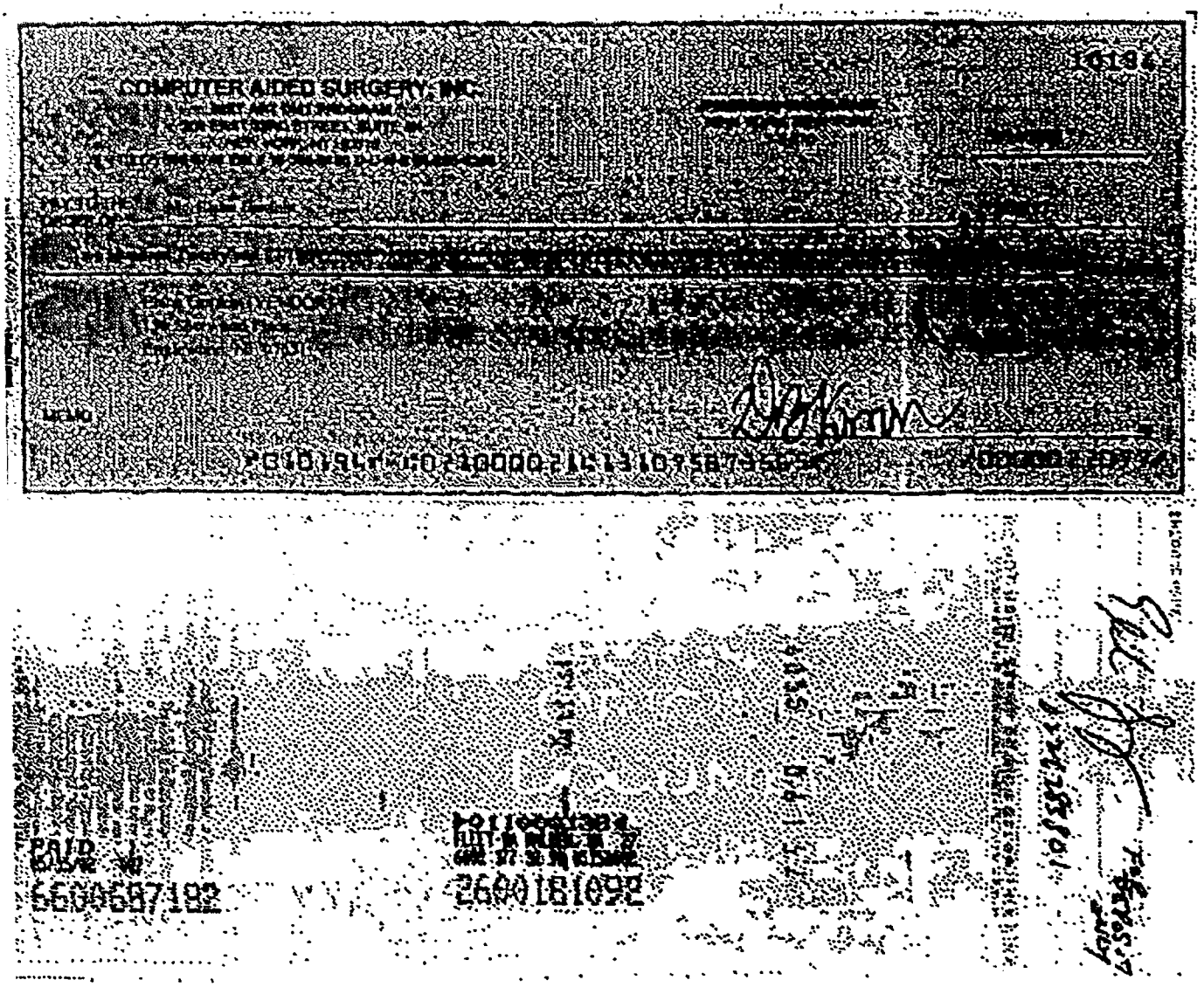
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030059215 Posting date 15-MAY-02



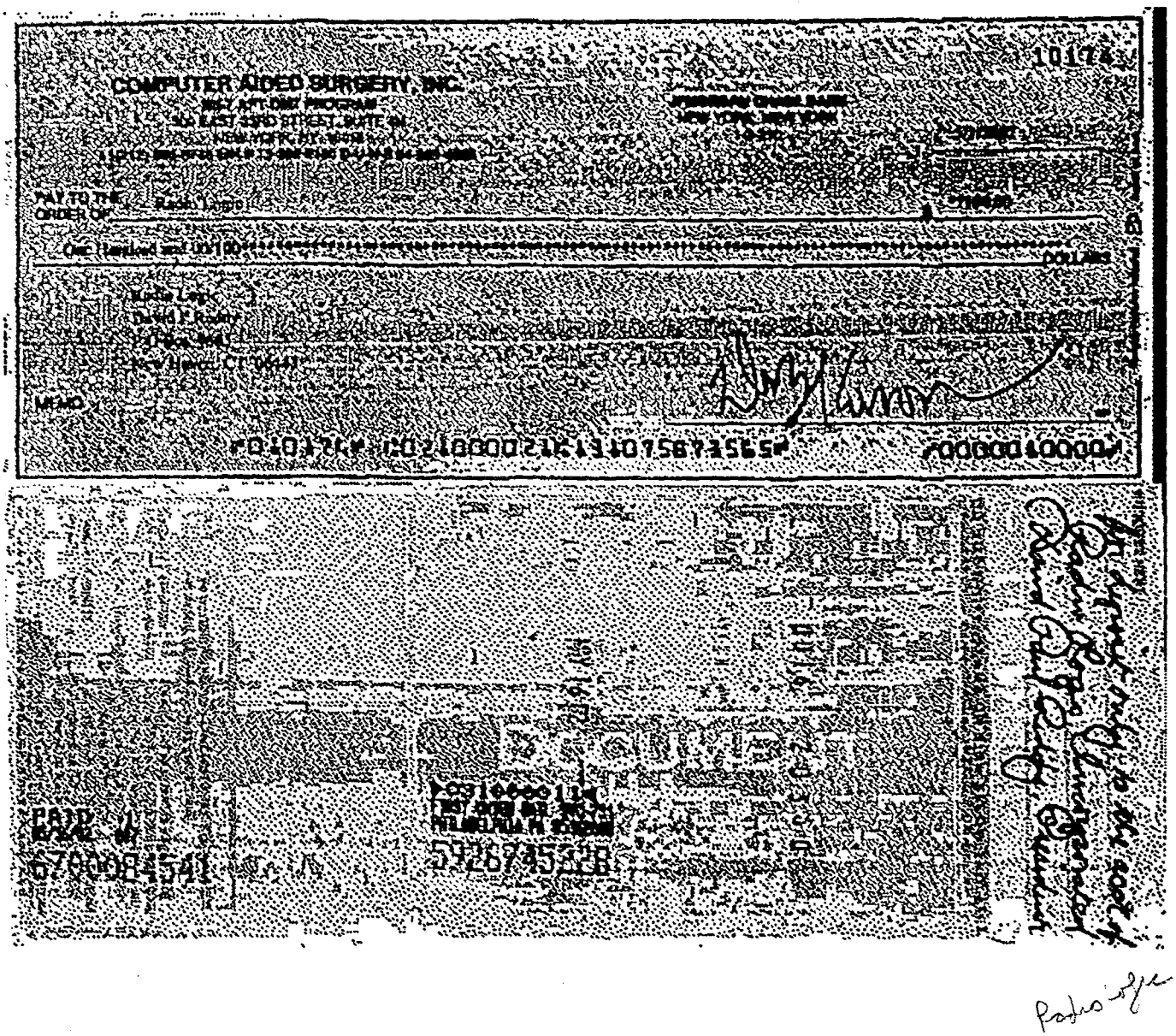
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012350181 Posting date 15-MAY-02



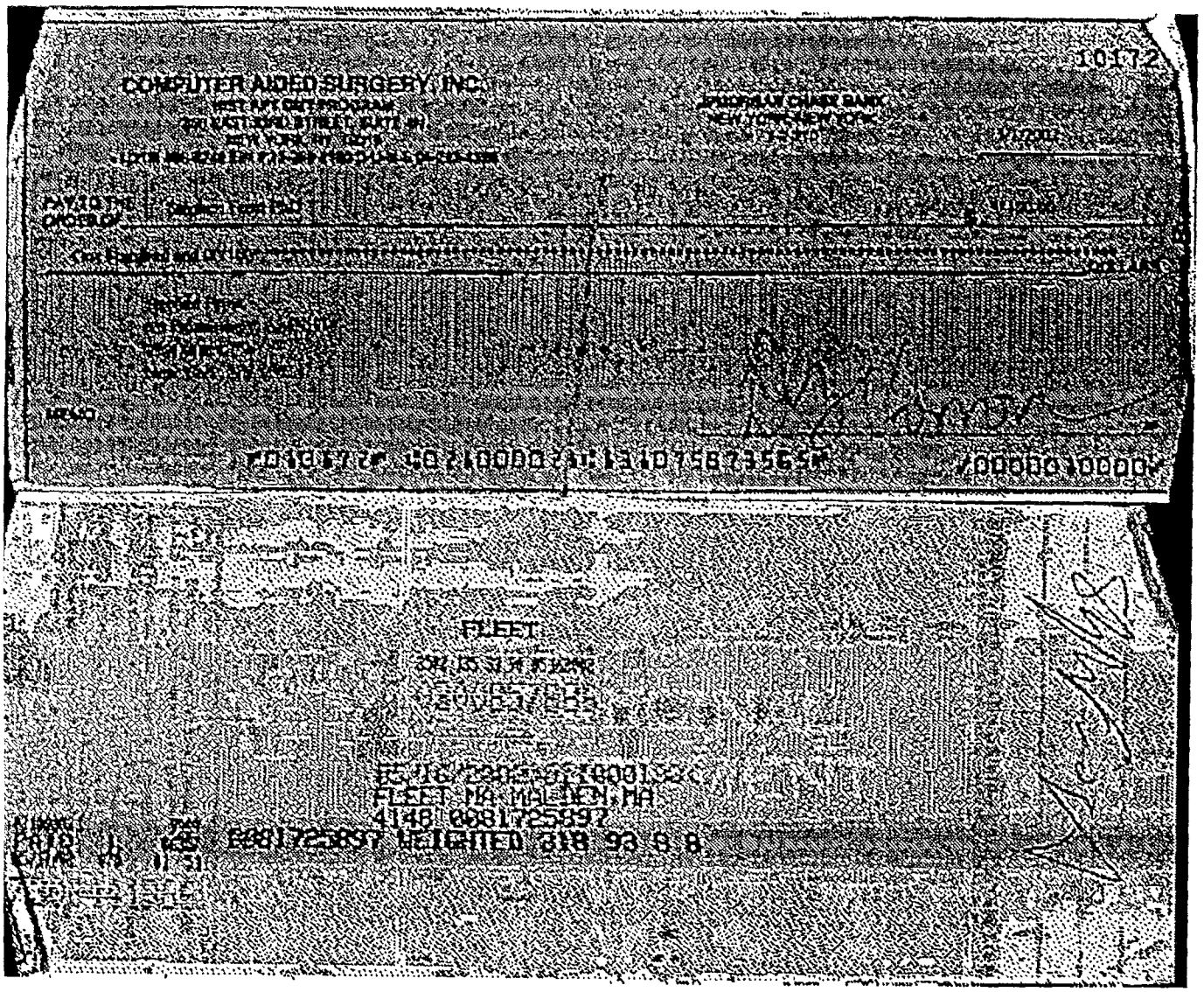
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012350180 Posting date 15-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012522642 Posting date 16-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073441966 Posting date 17-MAY-02



131-00131-B015-00131- -023-5-01-4 G - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		87,933.08
Deposits and Credits	1	207.51
Withdrawals and Debits	3	3,445.22
Checks Paid	43	69,150.98
Ending Balance		**15,544.39**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	207.51
Total		**207.51**

Withdrawals and Debits

Date	Description	Amount
05/28	American Express Elec Remit 052802 020525011062246	2,193.64
06/05	American Express Elec Remit 060502 020604011280606	1,250.58
06/12	American Express Elec Remit 061202 020611011183097	1.00
Total		**3,445.22**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10170	05/24	600.00	10206	05/28	1,000.00	10222	06/14	431.62
10184*	06/03	1,000.00	10207	06/05	1,141.57	10223	06/10	417.58
10189*	05/24	1,000.00	10208	06/03	3,250.00	10224	06/05	2,000.00
10191*	06/05	300.00	10209	06/04	5,781.50	10225	06/10	69.87
10195*	05/29	7.48	10210	06/04	5,781.50	10226	06/07	5,000.00
10196	05/29	127.00	10211	06/04	5,781.50	10227	06/07	107.12
10197	05/29	1,290.51	10212	06/03	5,002.25	10228	06/07	37.33
10198	06/06	281.95	10213	06/07	1,877.13	10229	06/04	4,000.00
10199	06/05	4.43	10214	06/07	225.00	10231*	06/11	608.33
10200	05/29	16.65	10215	06/07	152.00	10232	06/17	9,600.90
10201	05/28	2,000.00	10216	06/07	1,282.20	10233	06/18	5,143.40
10202	05/30	109.81	10217	06/07	341.59	10236*	06/11	14.26
10203	05/29	49.03	10219*	06/10	56.24	10237	06/10	60.51
10204	05/28	40.52	10220	06/07	2,583.05			
10205	05/30	333.00	10221	06/14	244.15			

Total (43 checks) **69,150.98**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/24	86,333.08	06/04	48,776.20	06/11	30,965.46
05/28	81,098.92	06/05	44,079.62	06/12	30,964.46
05/29	79,608.25	06/06	43,797.67	06/14	30,288.69
05/30	79,165.44	06/07	32,192.25	06/17	20,687.79
06/03	69,913.19	06/10	31,588.05	06/18	15,544.39

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:
131-0682996-65

131-00131-B015-00131- -023-5-01-4 G - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	5,000.15	4,000.00	7,715.58	1,284.57
Business Checking 131-0758735-65	87,933.08	207.51	72,596.20	15,544.39
Total	**92,933.23**	**4,207.51**	**80,311.78**	**16,828.96**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in May totaled $56,570.92. With $ 100,000.00 or more in combined Business Banking balances, you will earn Premium Rates on linked Business Money Market Accounts.

131-00131-B015-00131- -023-5-01-4 G - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		5,000.15
Deposits and Credits	1	4,000.00
Withdrawals and Debits	0	0.00
Checks Paid	13	7,715.58
Ending Balance		**1,284.57**

Deposits and Credits

Date	Description	Amount
06/04	Deposit	4,000.00
Total		**4,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3177	05/28	9.29	3184*	05/24	2,000.00	3189	06/06	113.63
3178	05/28	479.14	3185	06/04	2,000.00	3190	06/13	1,000.00
3179	05/28	351.33	3186	06/19	800.59	3191	06/14	470.38
3181*	05/23	100.00	3187	06/04	100.00			
3182	05/23	100.00	3188	06/06	191.22			

Total (13 checks) **7,715.58**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/23	4,800.15	06/04	3,860.39	06/14	2,085.16
05/24	2,800.15	06/06	3,555.54	06/19	1,284.57
05/28	1,960.39	06/13	2,555.54		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which exceeded your charges.

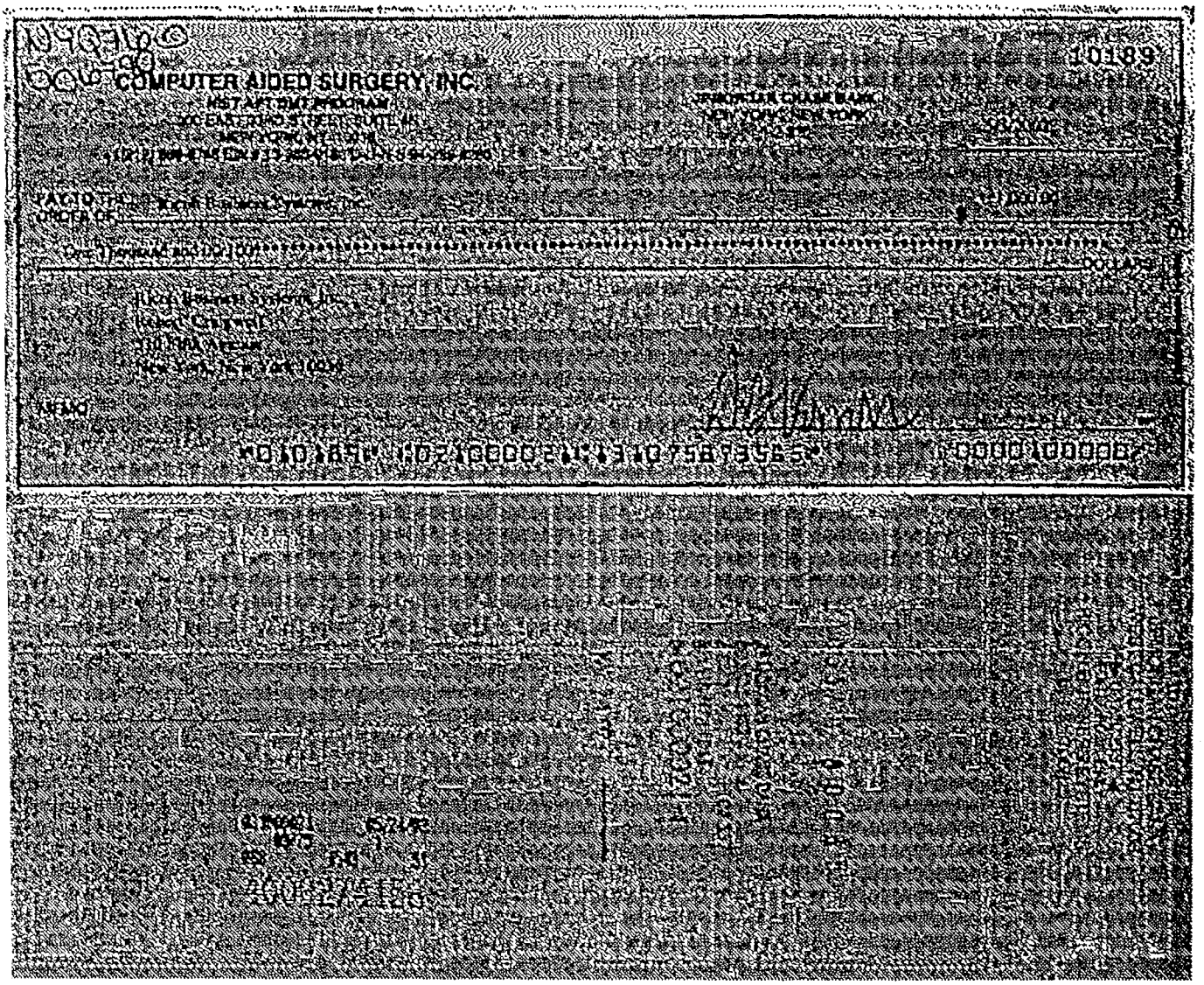
Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	1	$ 0.20	0.20	Check Paid	70	$ 0.20	14.00
Deposit Ticket	1	$ 0.20	0.20				

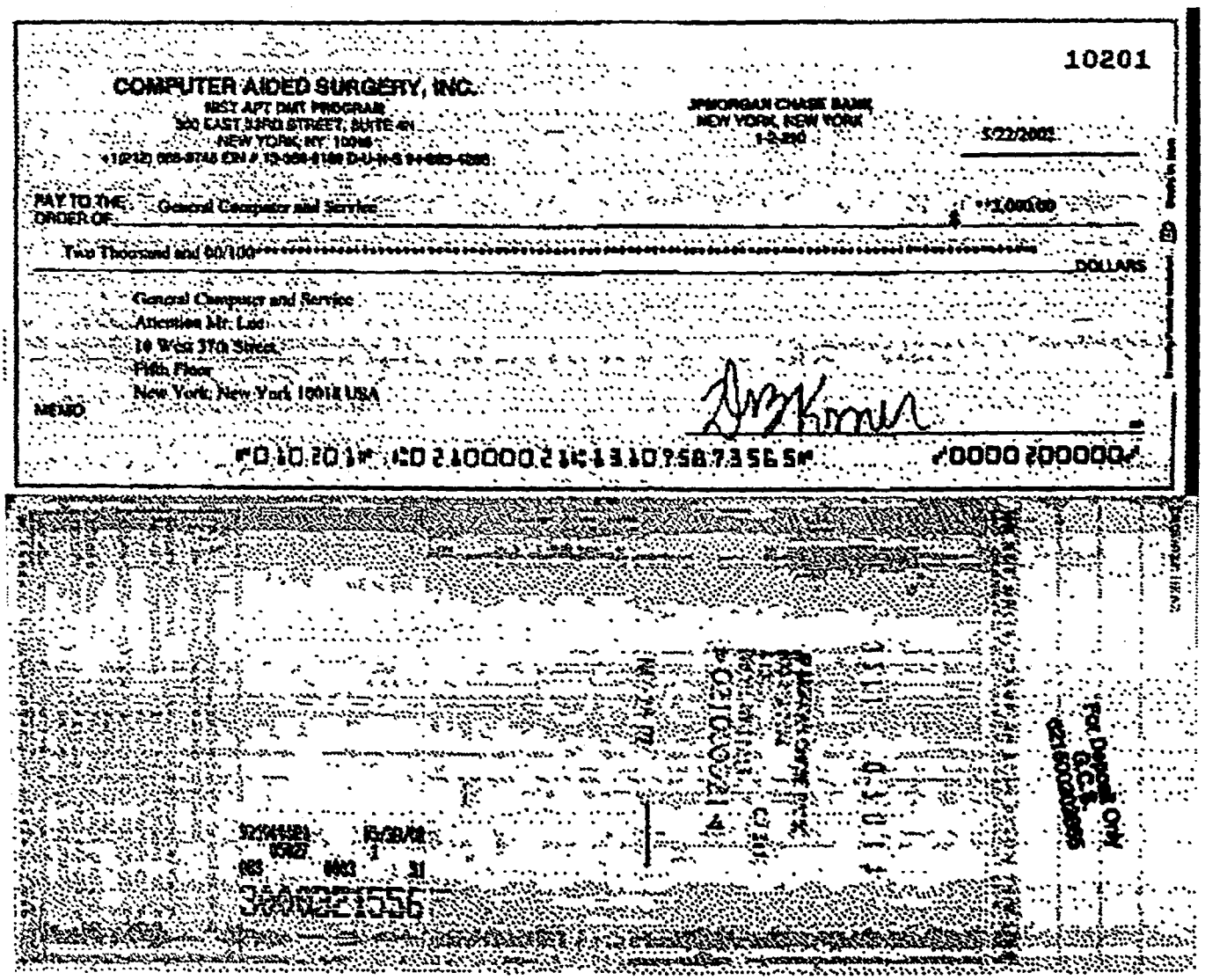
Total Itemized Service Charges	14.40
Monthly Maintenance Charge	0.00
Total Charges Offset By Earnings Credit	**14.40**

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040274145 Posting date 24-MAY-02

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040274156 Posting date 24-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030321556 Posting date 28-MAY-02



10201

COMPUTER AIDED SURGERY, INC.
FIRST APT DMT PROGRAM
500 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8746 EIN # 13-4084186 D-U-N-S 9+683-4886

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2/310

5/22/2002

PAY TO THE ORDER OF General Computer and Service $ **1,000.00

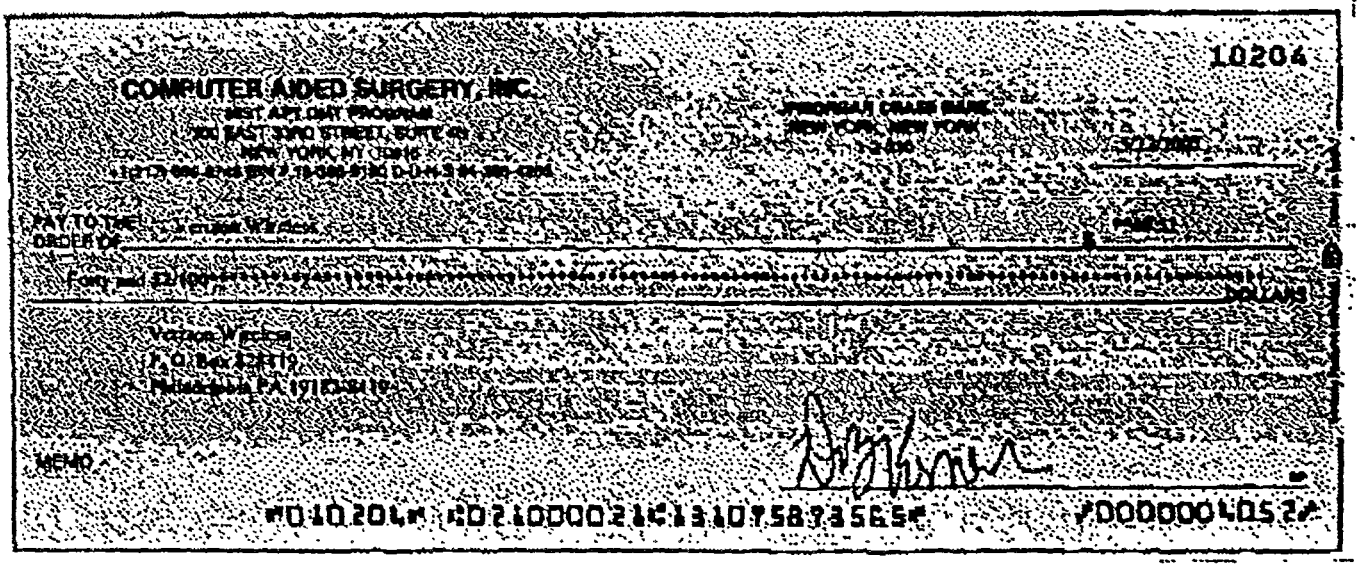
Two Thousand and 00/100 DOLLARS

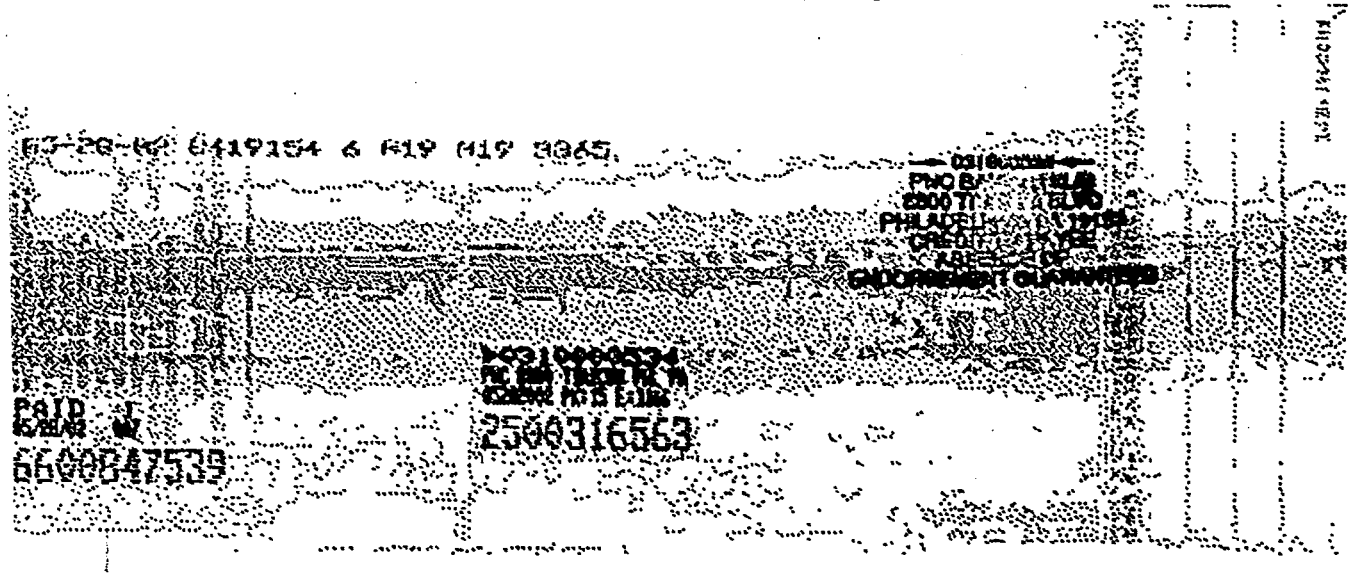
General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

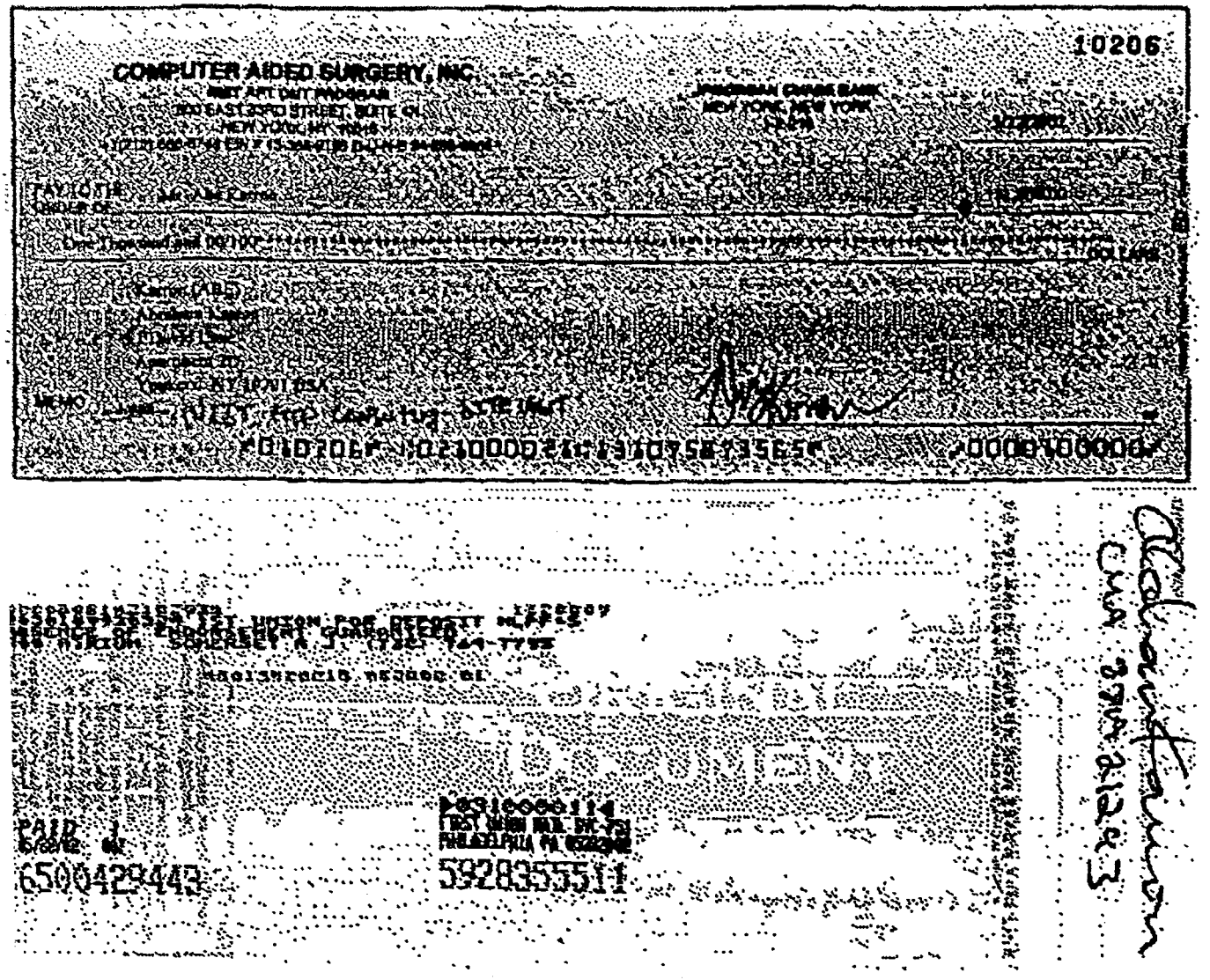
⑈021000021⑆310758735⑆ ⑈0000200000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012748333 Posting date 28-MAY-02

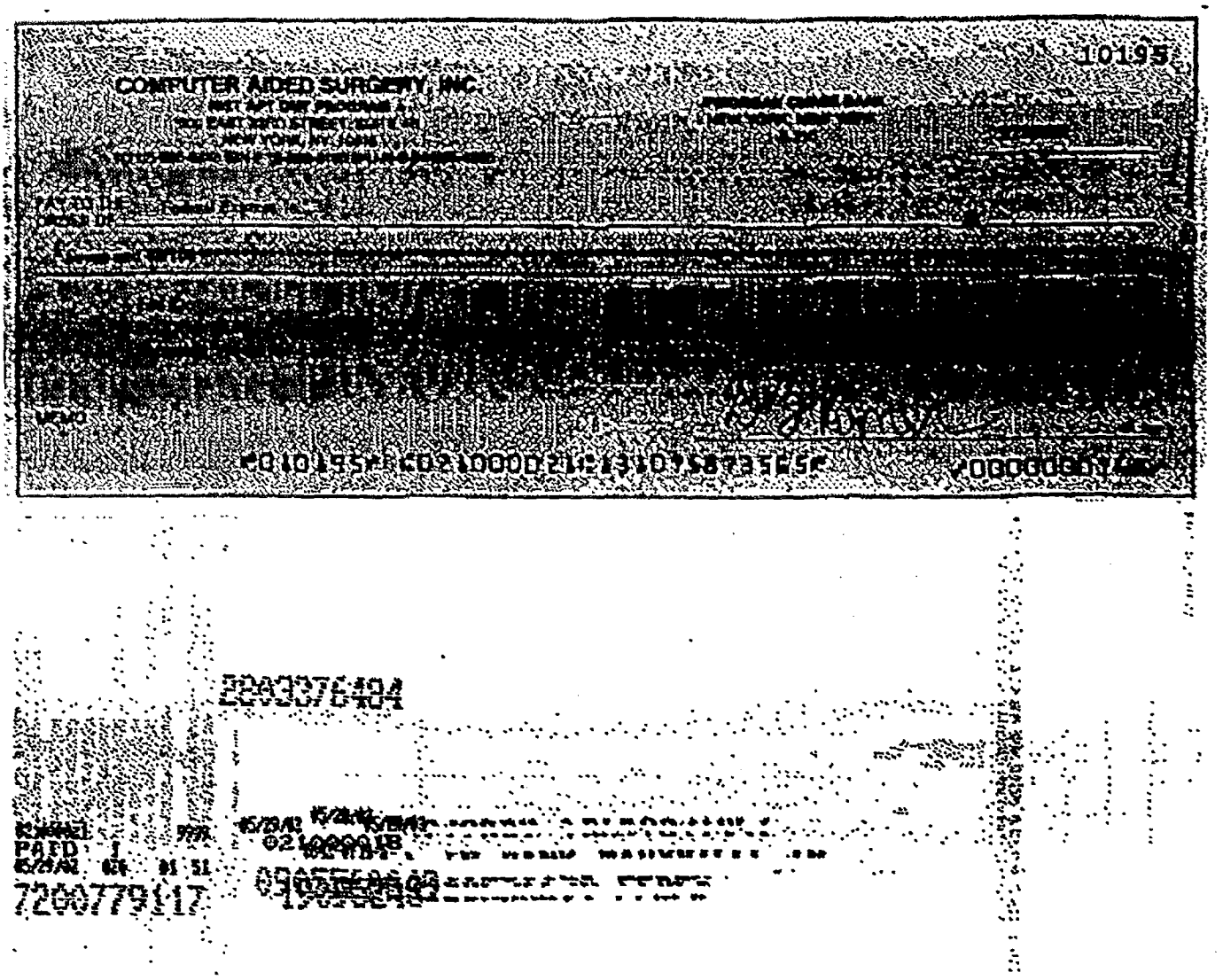




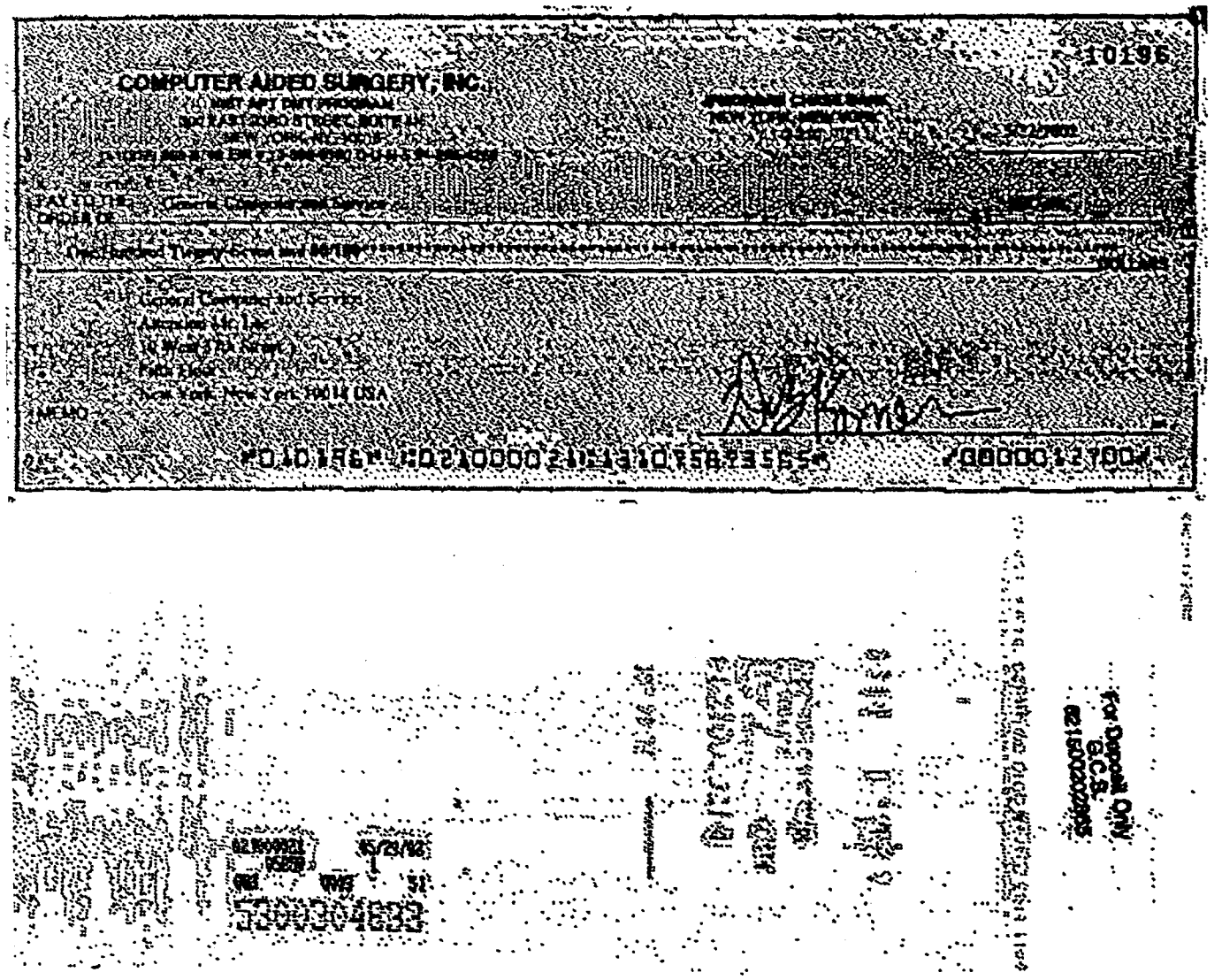
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012737959 Posting date 28-MAY-02



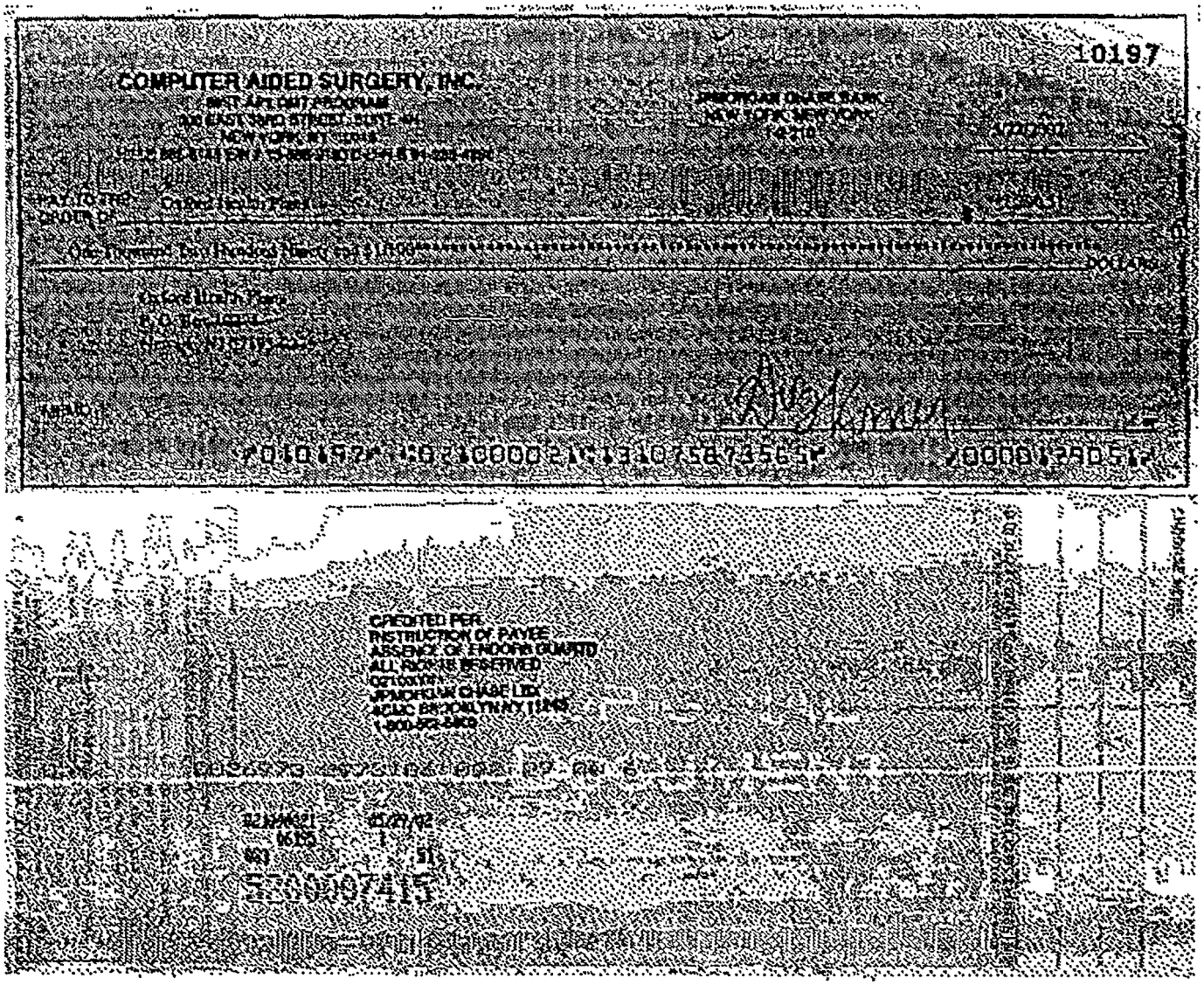
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072779117 Posting date 29-MAY-02



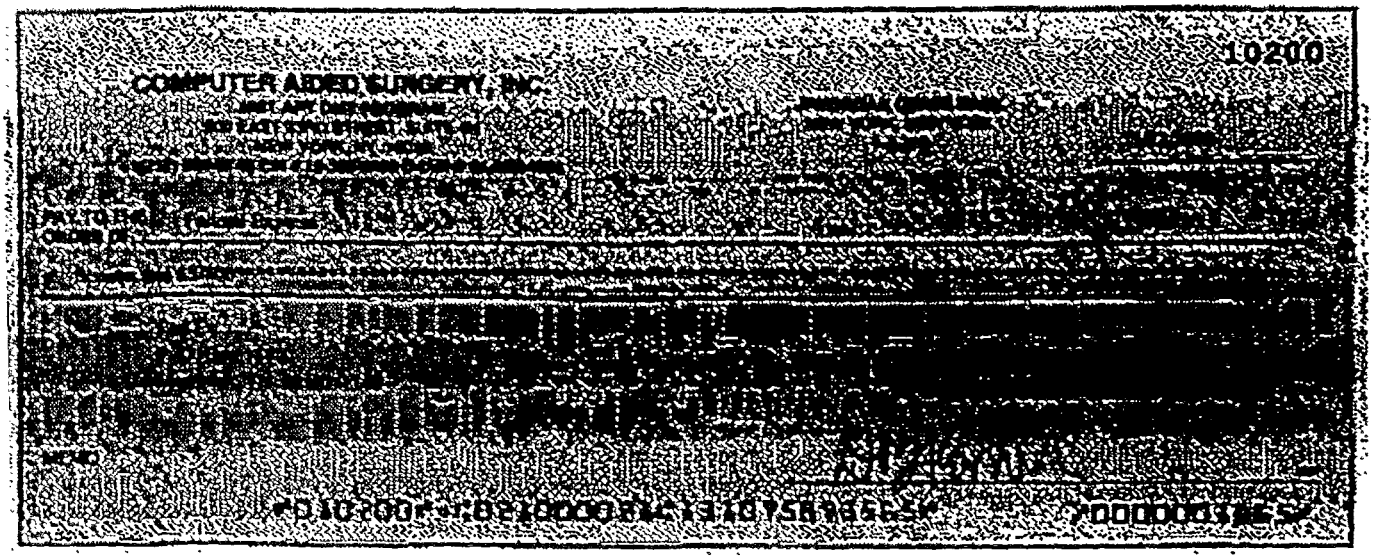
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053304833 Posting date 29-MAY-02

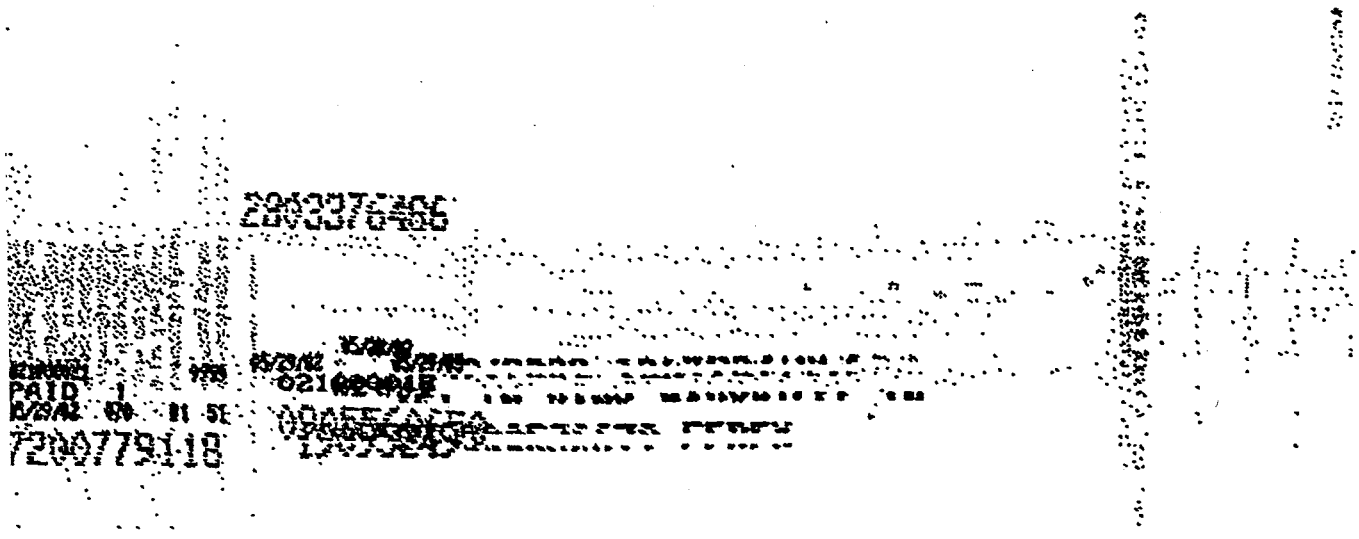


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052007415 Posting date 29-MAY-02



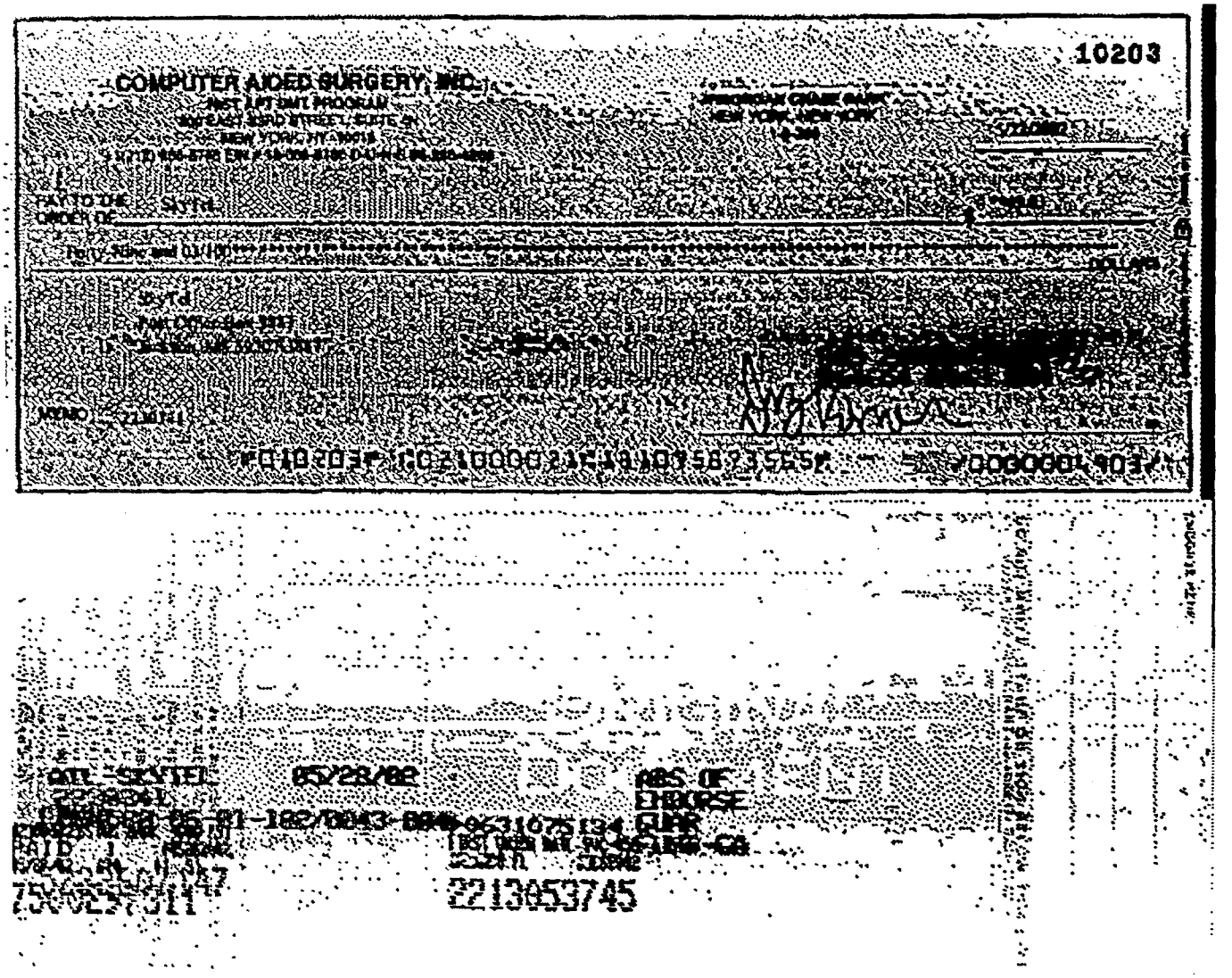
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072779118 Posting date 29-MAY-02



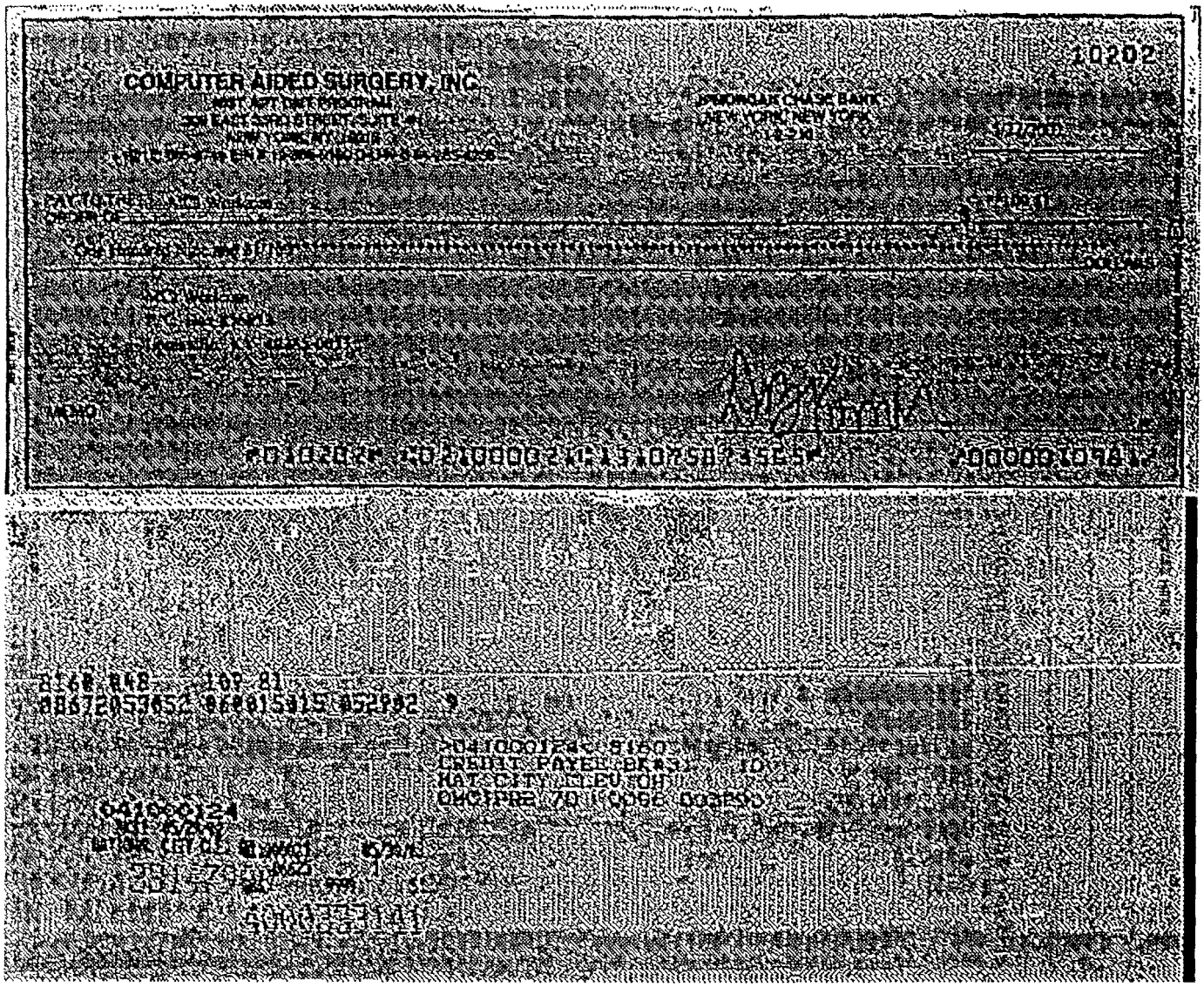


Fed Ex

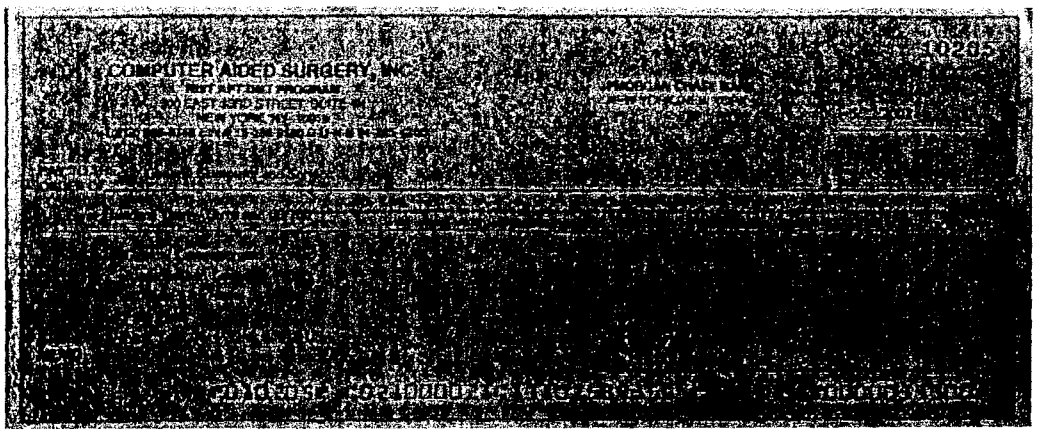
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075297311 Posting date 29-MAY-02

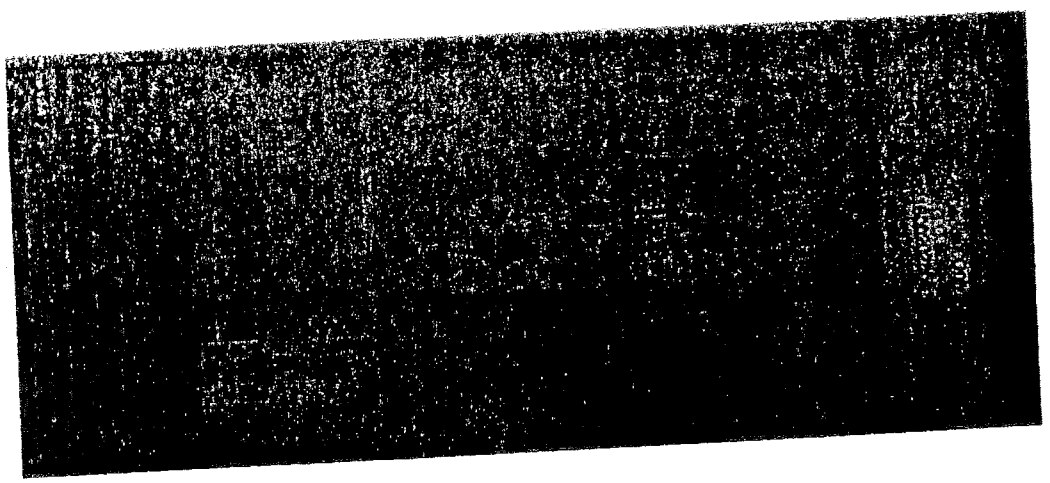


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040333141 Posting date 30-MAY-02

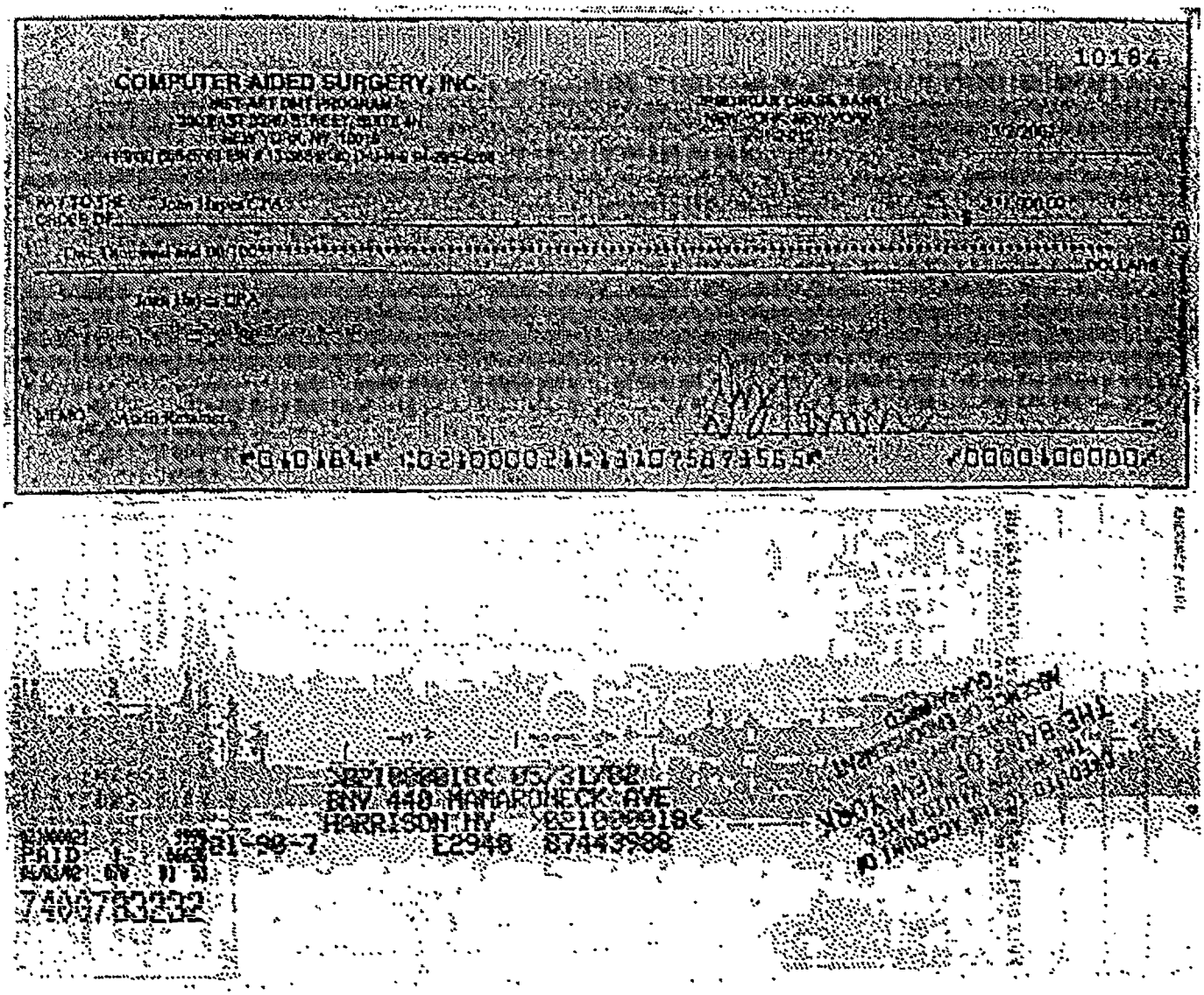


5/30/2002

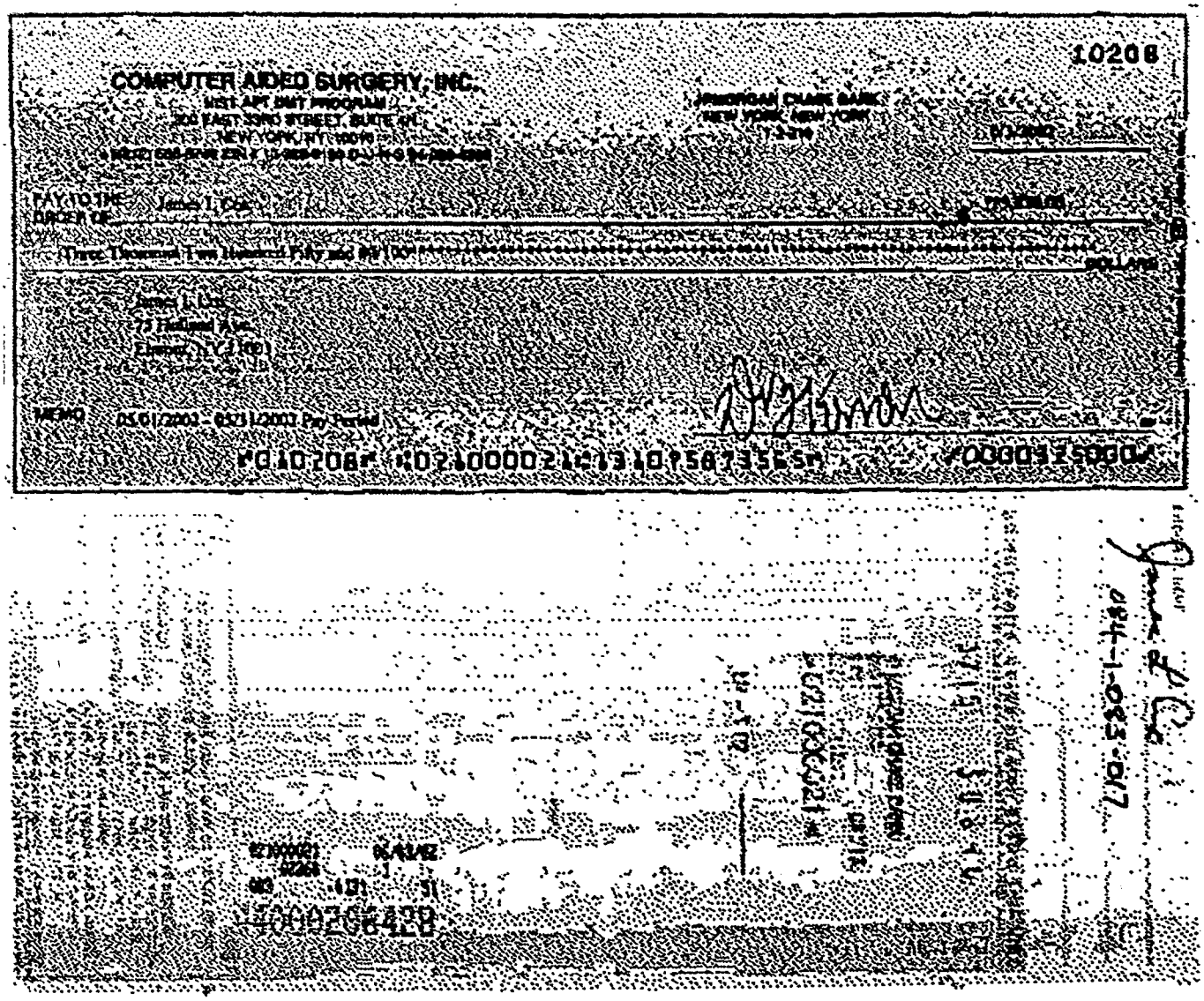




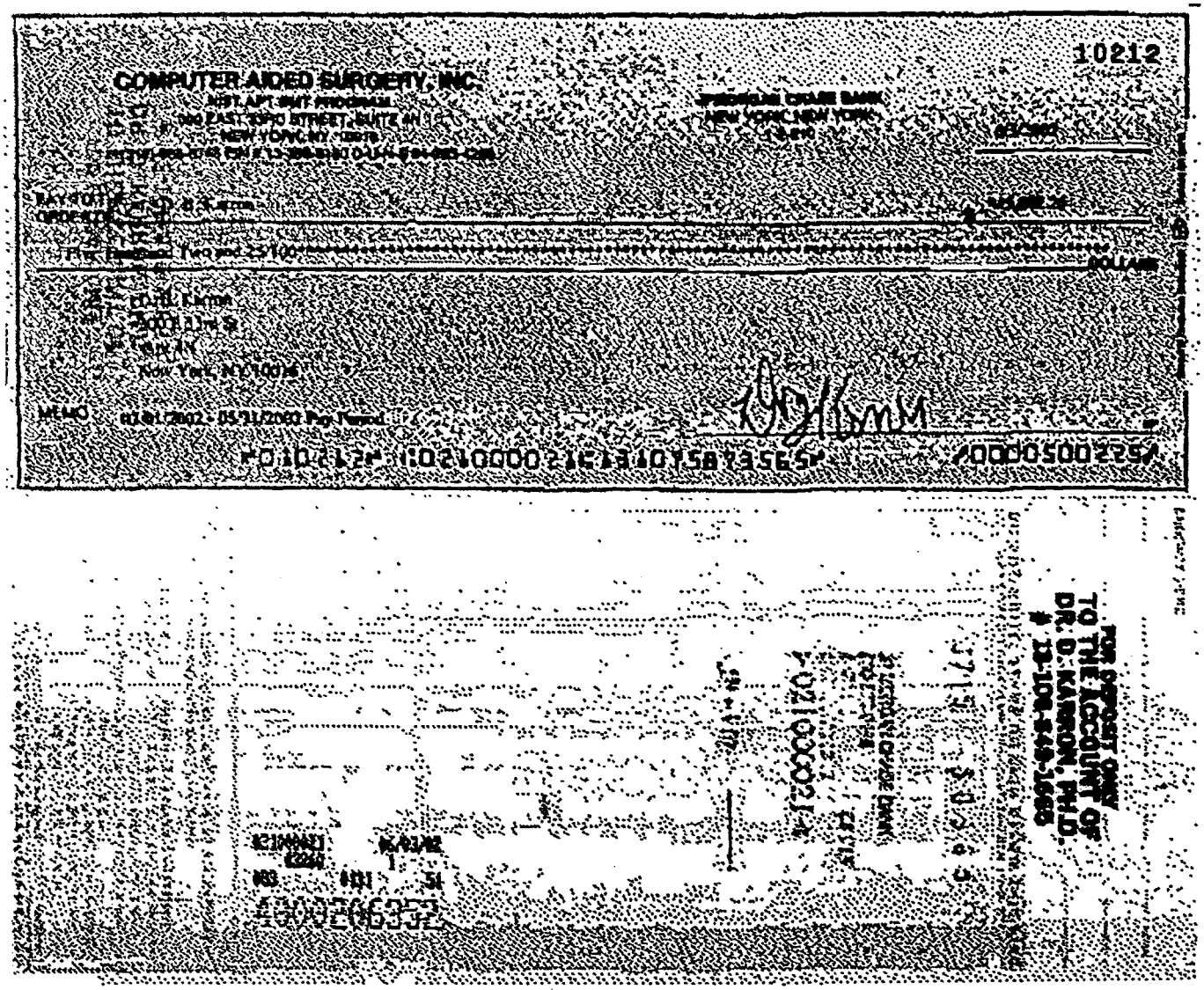
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074783232 Posting date 03-JUN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040206428 Posting date 03-JUN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040206352 Posting date 03-JUN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0090730076 Posting date 04-JUN-02

CHASE

Please use this Deposit Ticket ONLY if you do not have your pre-printed Deposit Tickets. To ensure proper posting to your account please complete ALL boxes and print clearly. Deposits may not be available for immediate withdrawal. This deposit is subject to verification and to our rules and regulations.

FOR DEPOSIT TO THE ACCOUNT OF (PRINT FULL NAME)	TELEPHONE NUMBER
DMT APP PROGRAM	
Type of Deposit Account (Check (✓) one box only) ☒ Checking ☐ Savings ☐ Other_____	Date

Enter account number beginning with the first box. Leave any remaining boxes blank.
FOR DEPOSIT TO ACCOUNT NUMBER

* 1 3 1 0 7 5 8 7 3 5 6 5

CASH $
CHECKS 207 51
LIST EACH CHECK

Dollars Cents

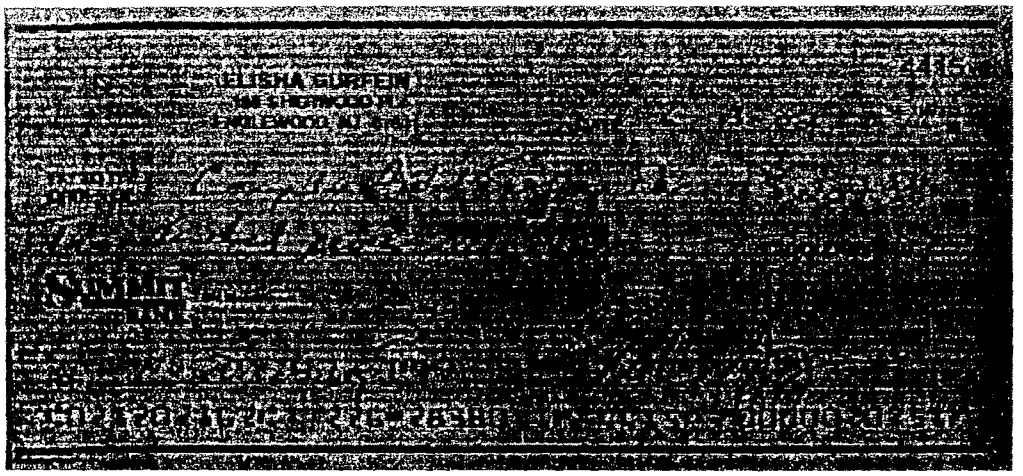
TOTAL $ 207 51

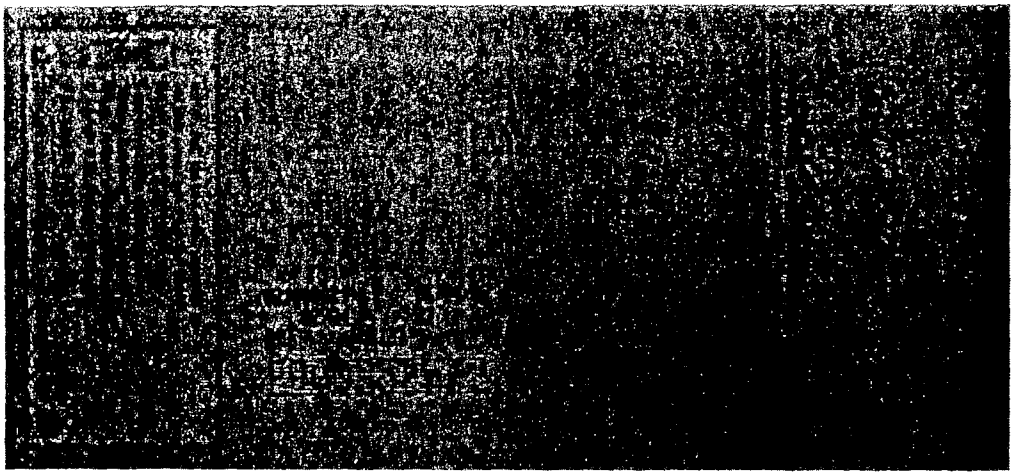
DEPOSIT TICKET
BANK COPY

02 2812* (7-00)

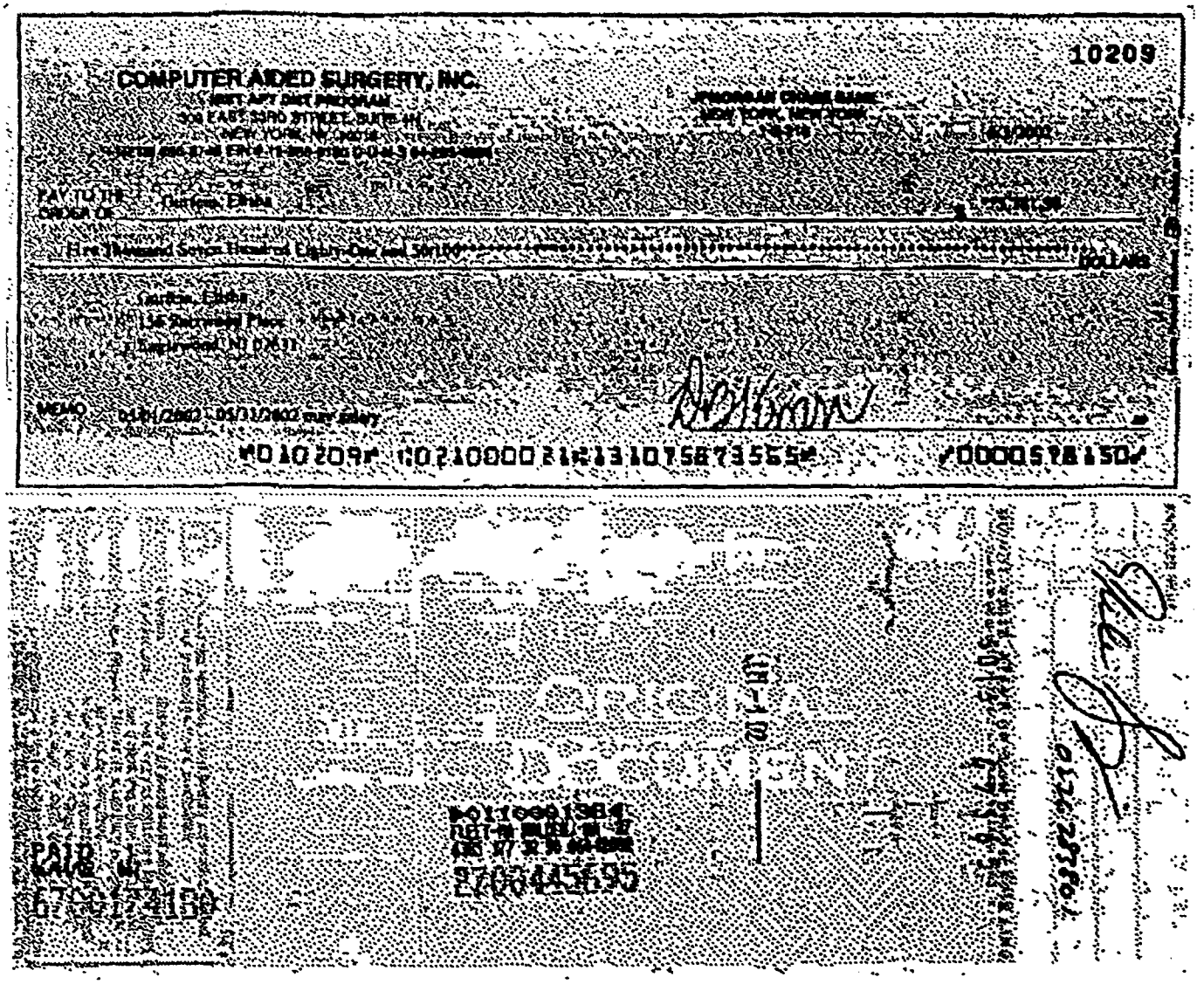
⑈111974989⑈ ⑆5501⑆7140⑆ ⑈131075873565⑈ 60⑈00000207511⑈

$207.51
06/04/02
0090730976 06/04/2002 5580 1 221
JPMORGANCHASE/METROTECH
D
483 131
290035257 1

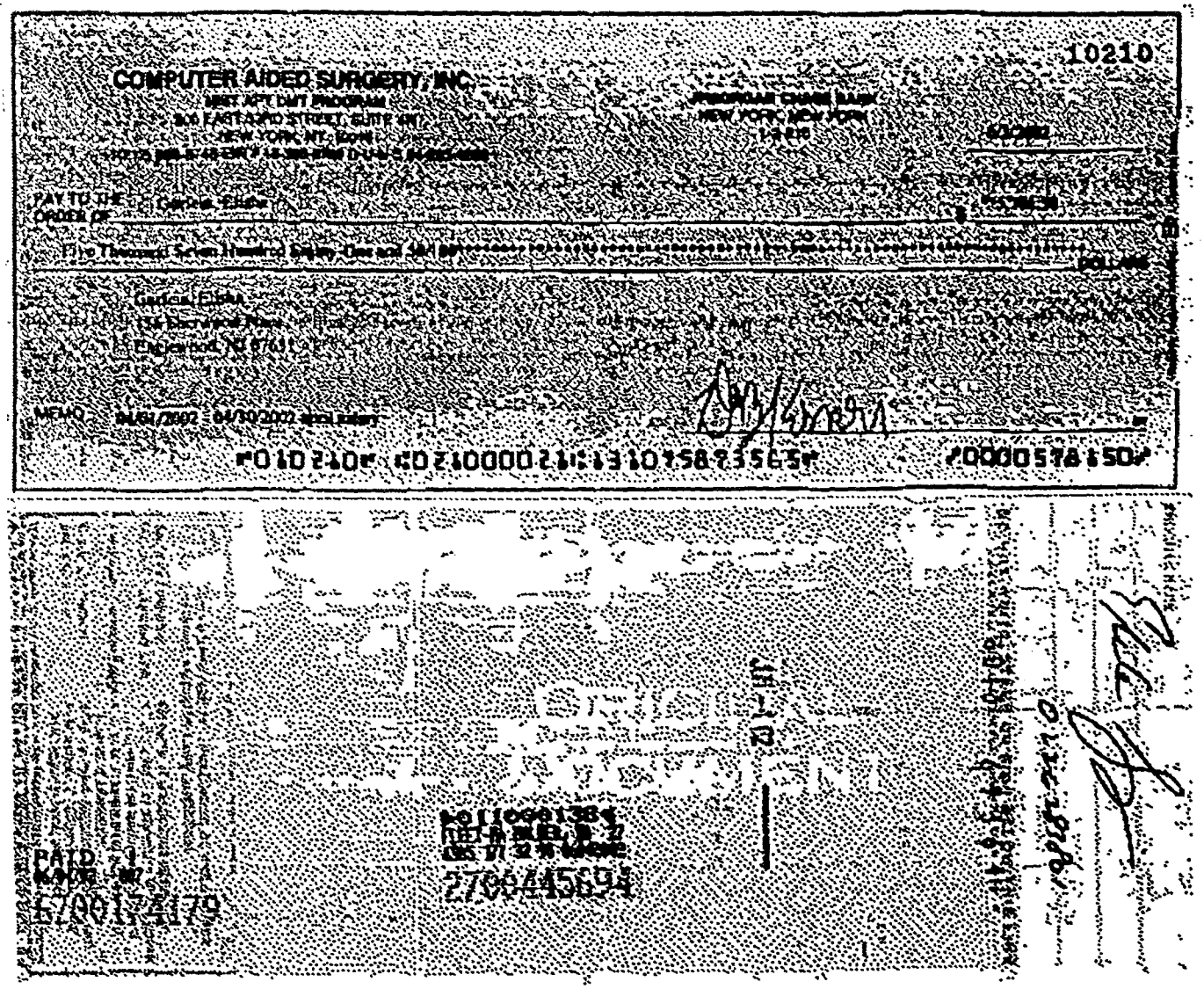




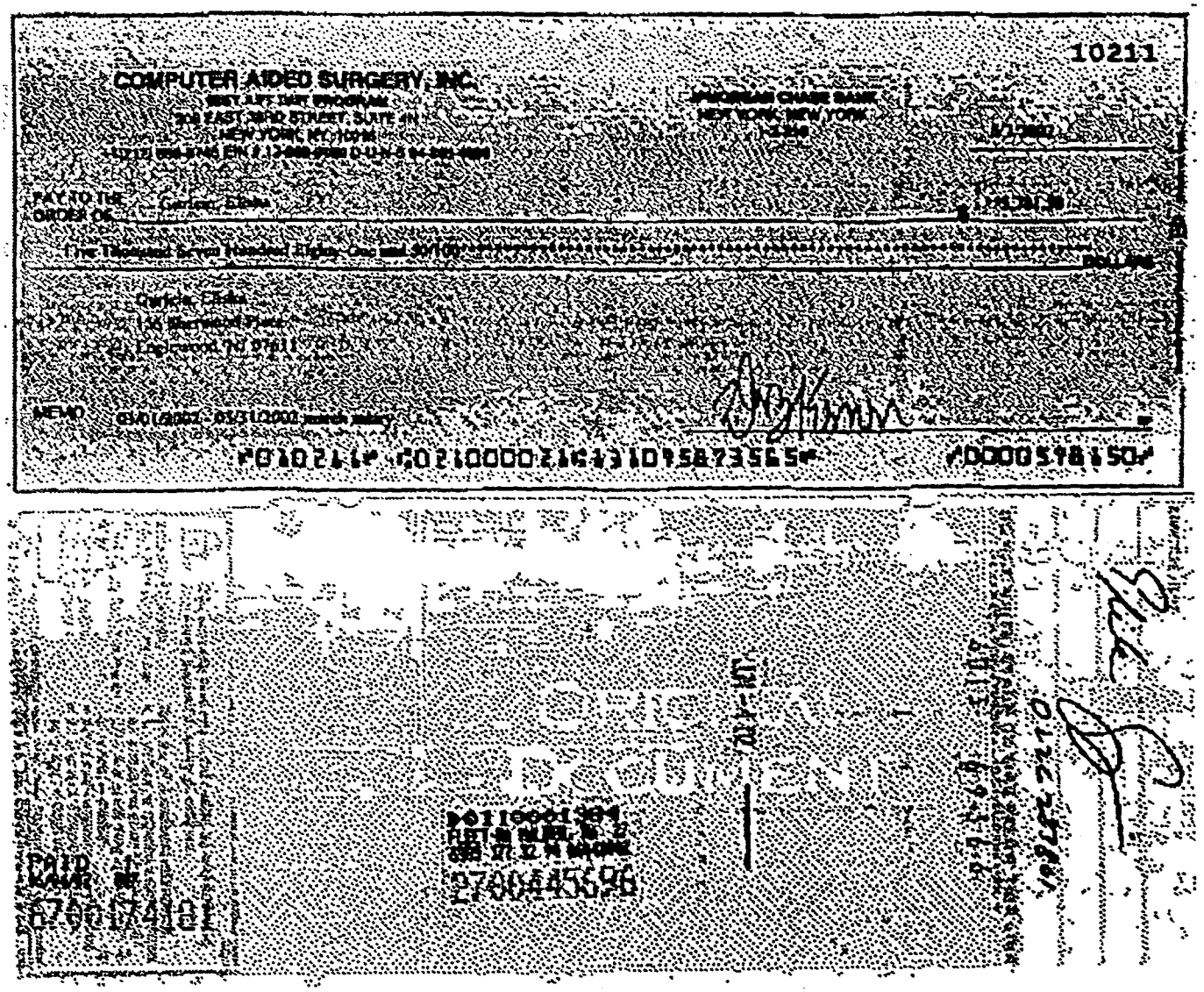
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012639842 Posting date 04-JUN-02

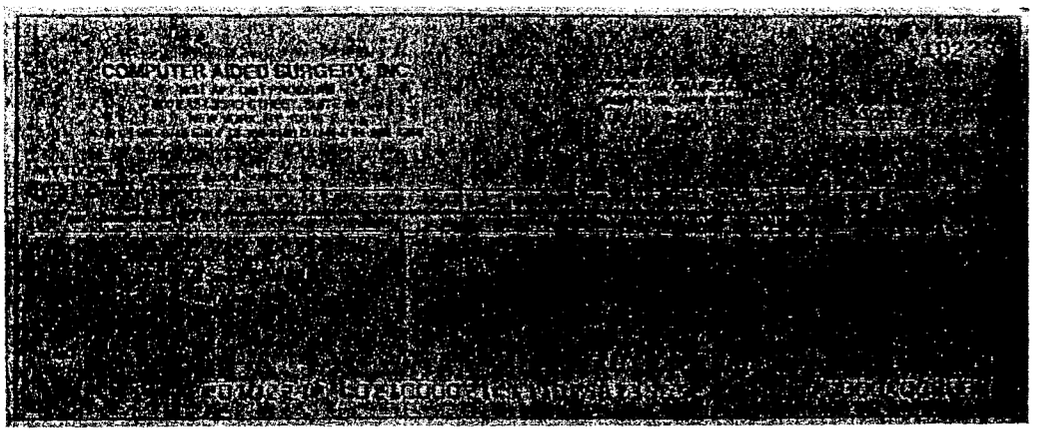


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012639841 Posting date 04-JUN-02

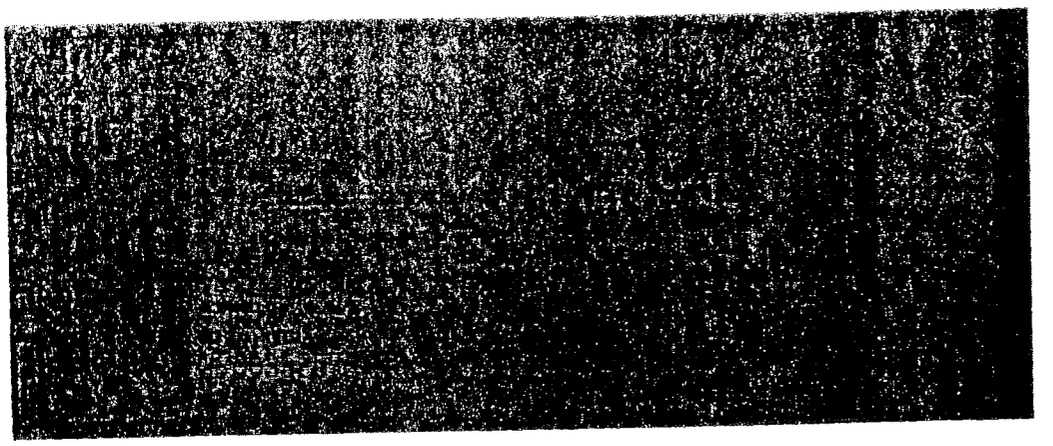


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012639843 Posting date 04-JUN-02

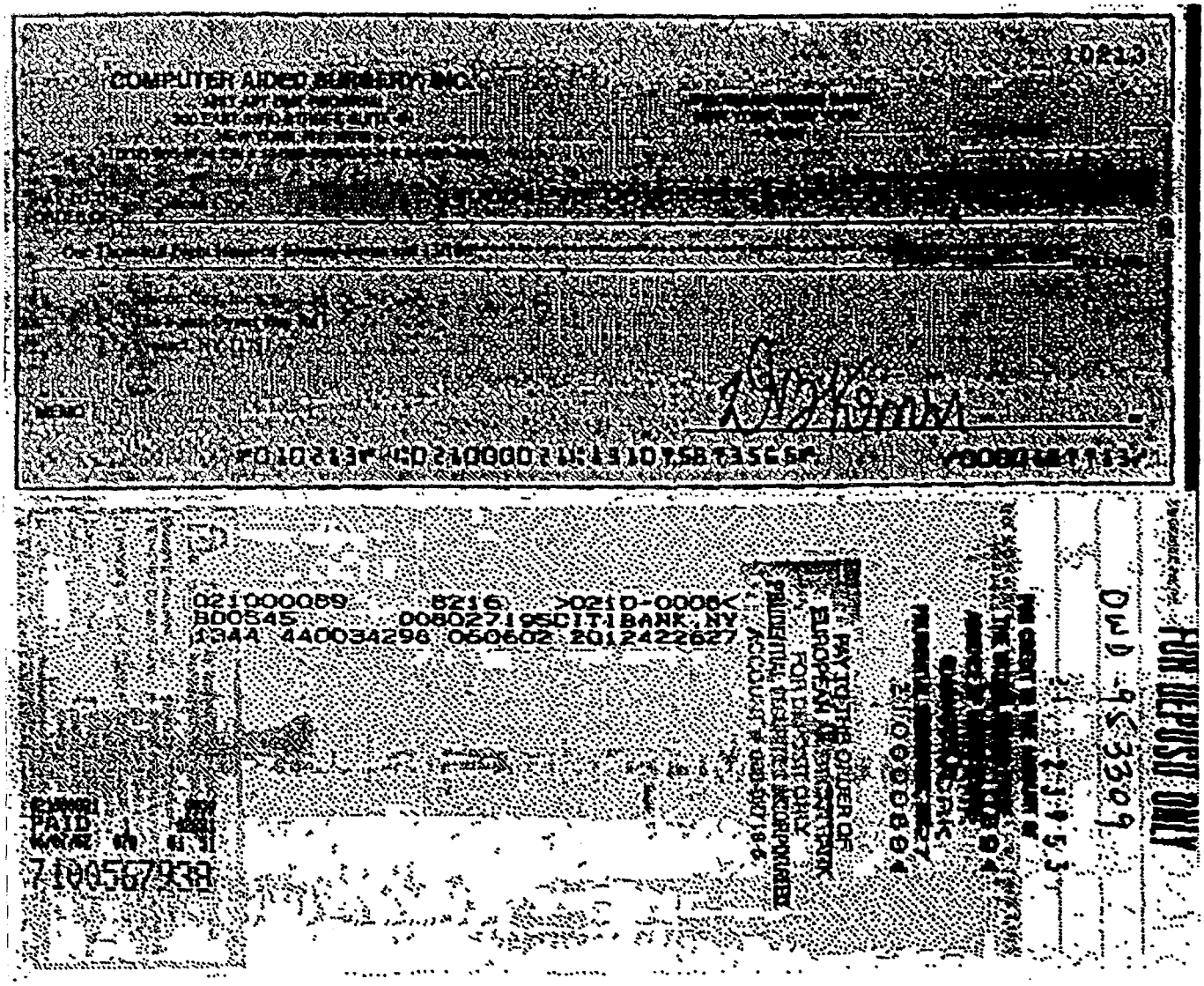




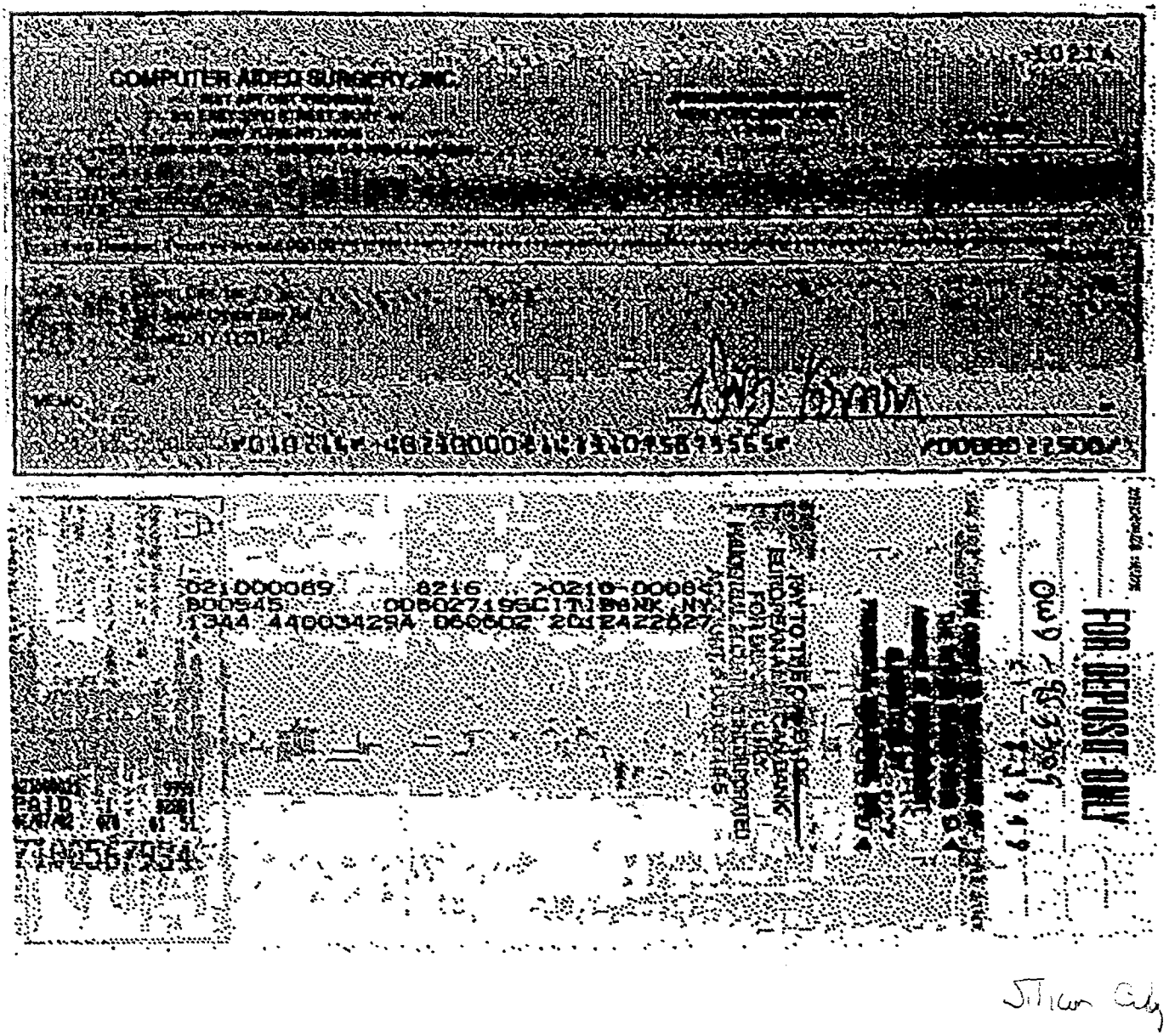
6/4/2002



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071567938 Posting date 07-JUN-02

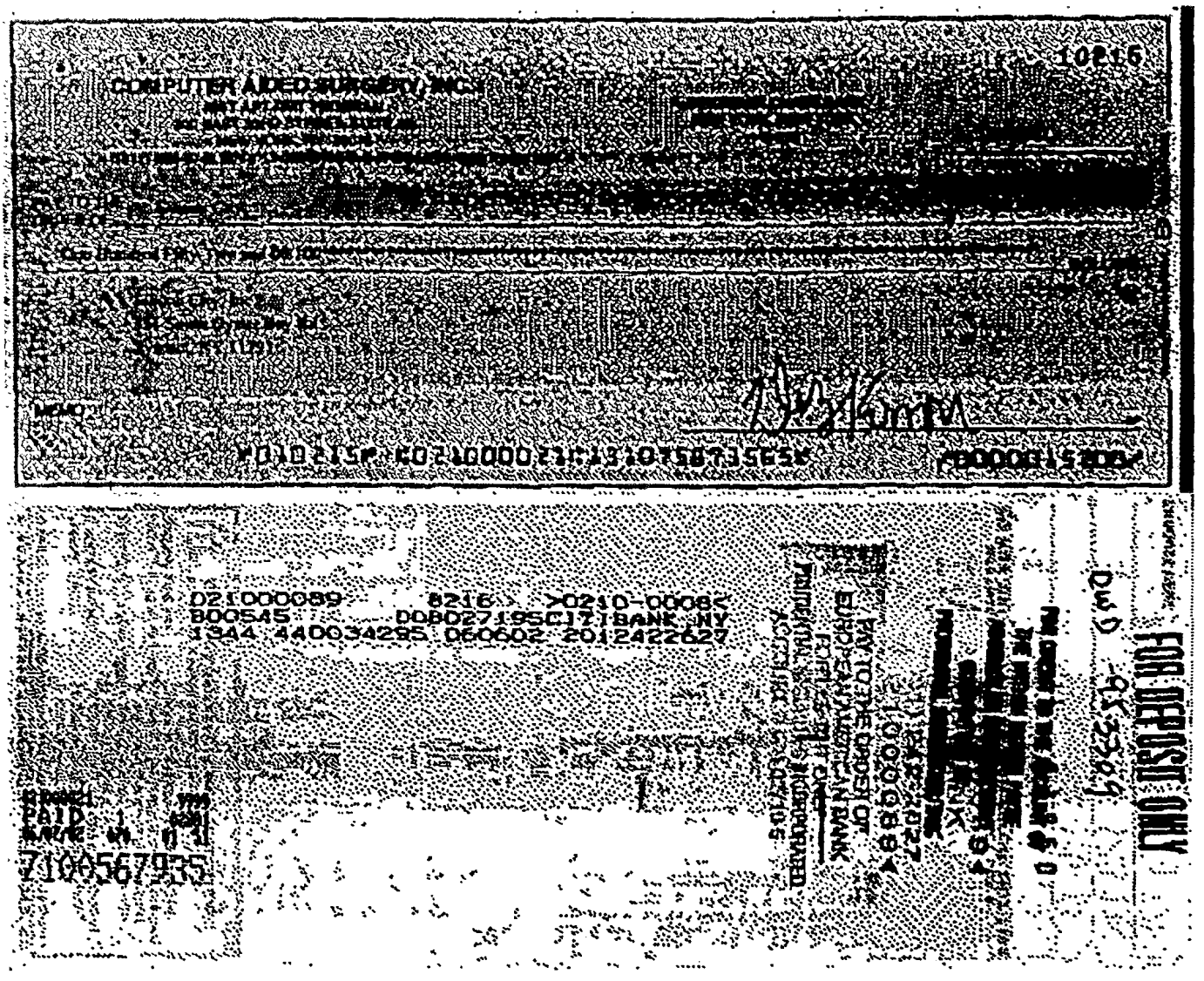


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071567934 Posting date 07-JUN-02



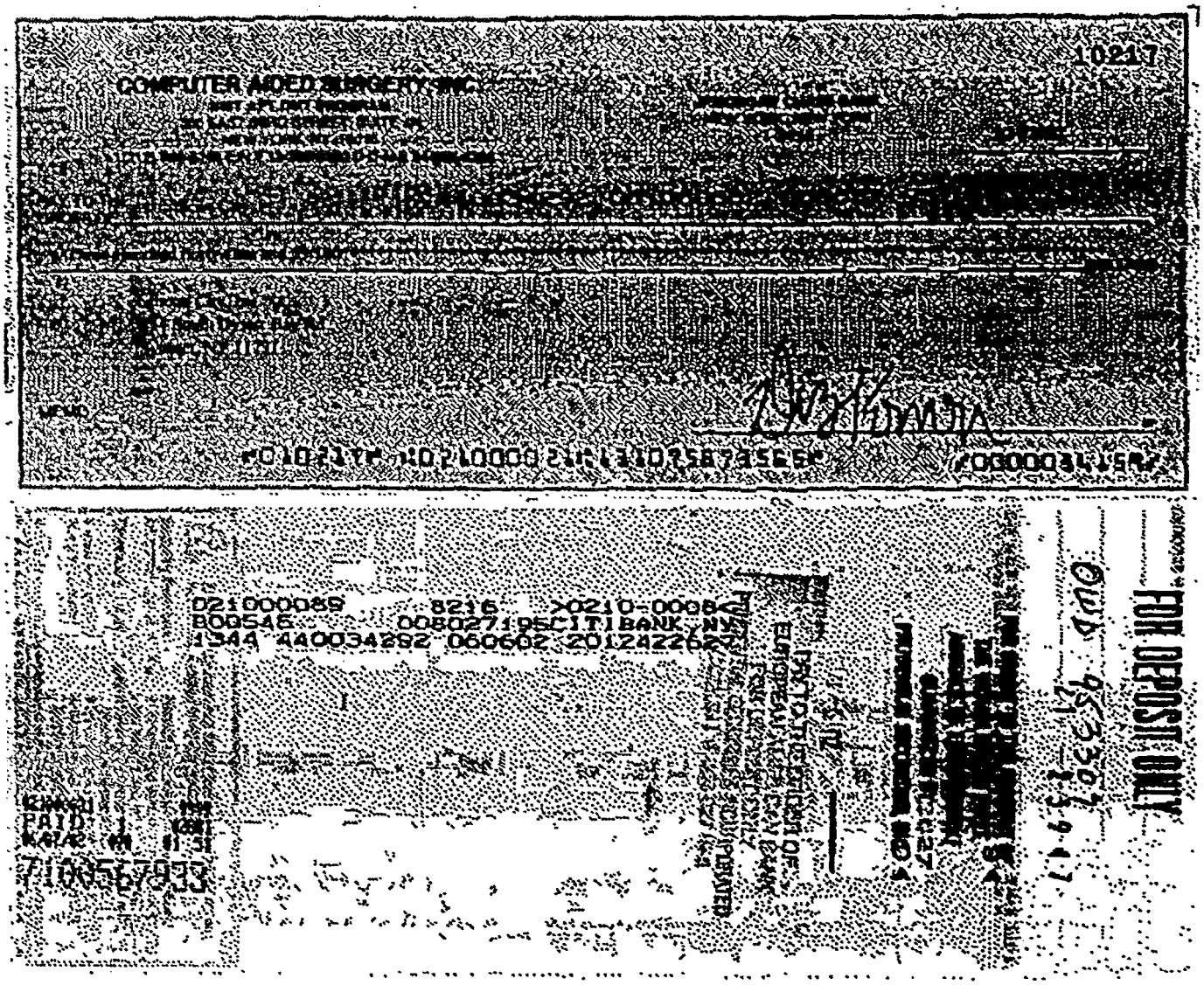
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071567935 Posting date 07-JUN-02

1021



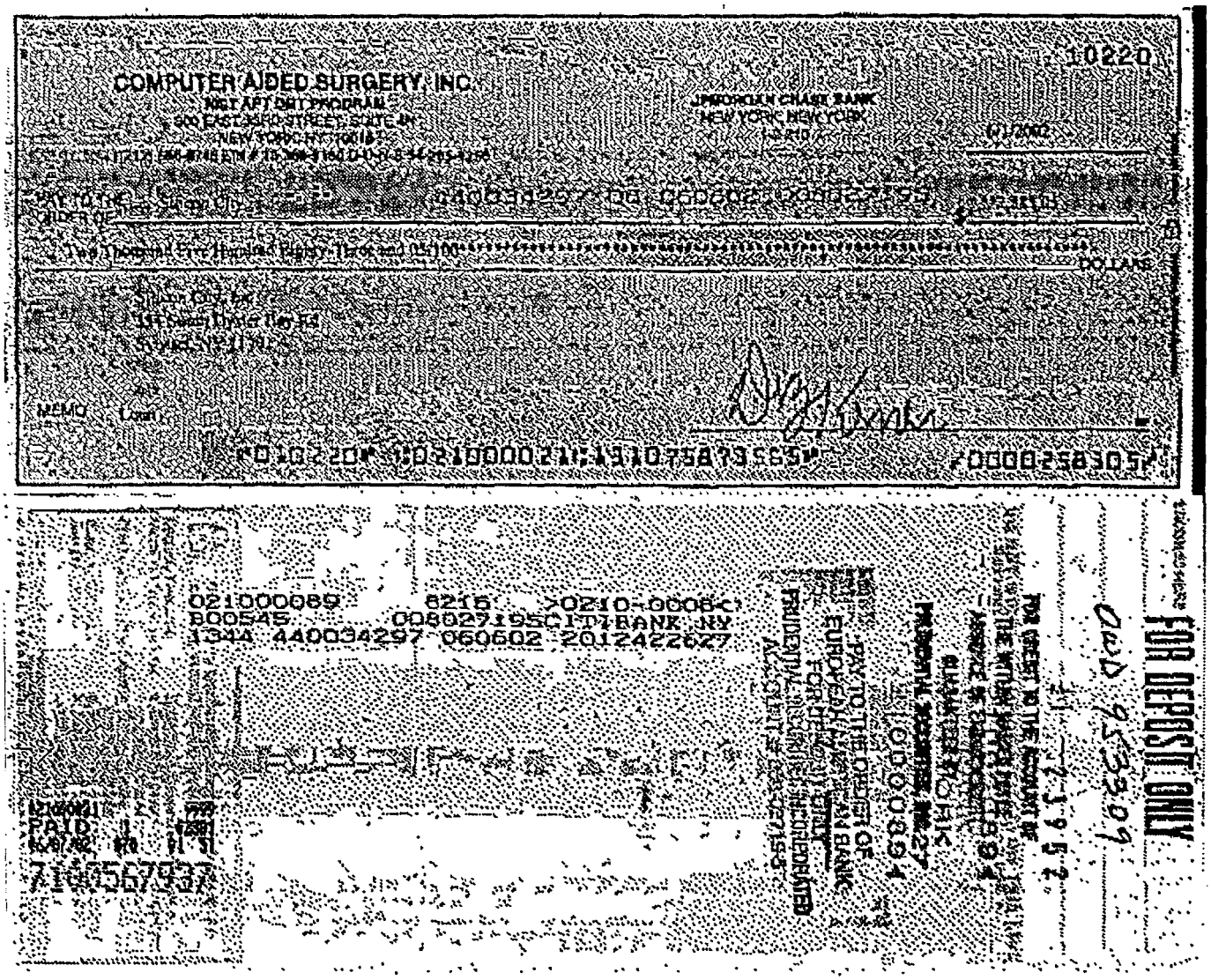
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071567936 Posting date 07-JUN-02

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071567933 Posting date 07-JUN-02

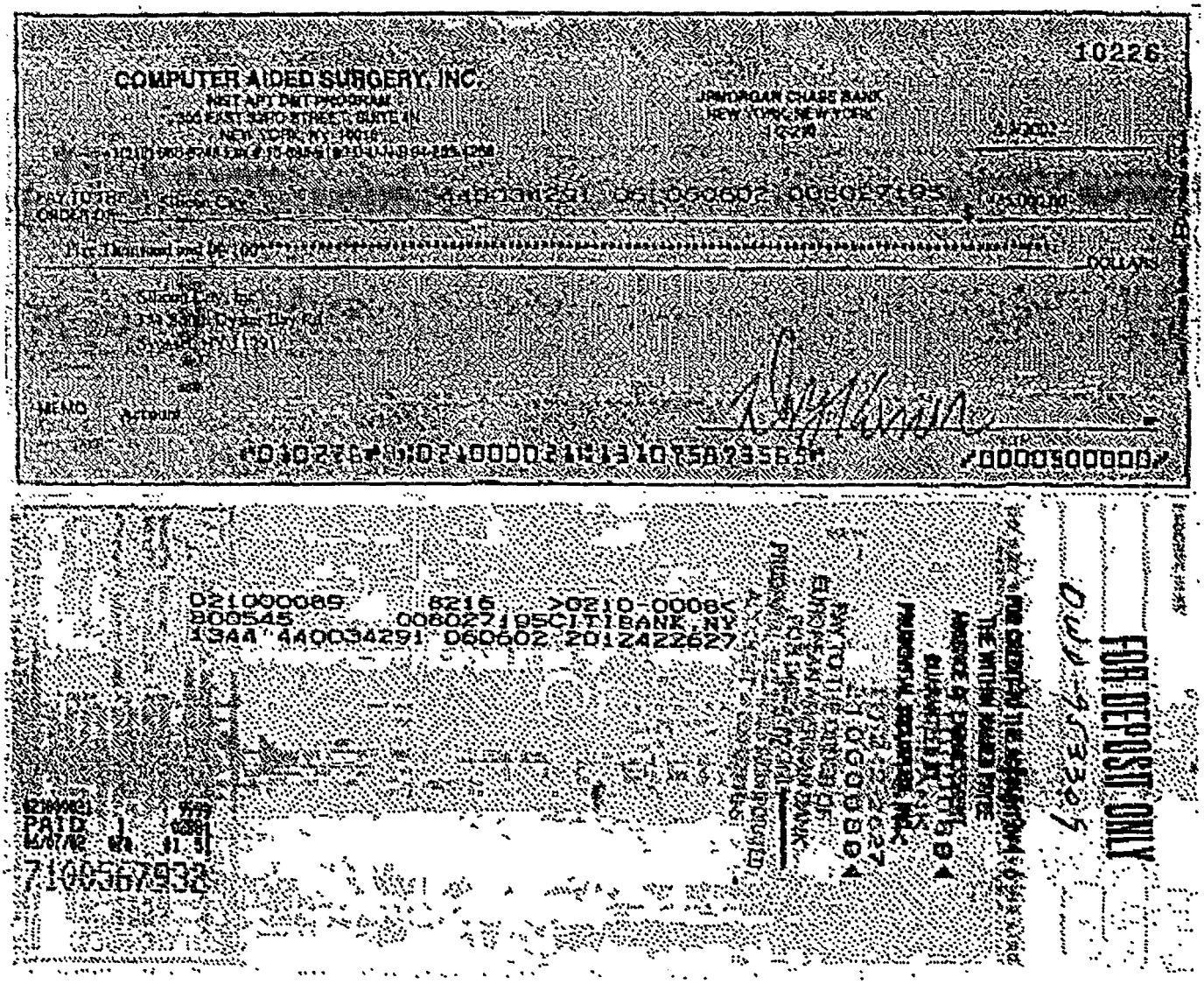


Silicon Valley

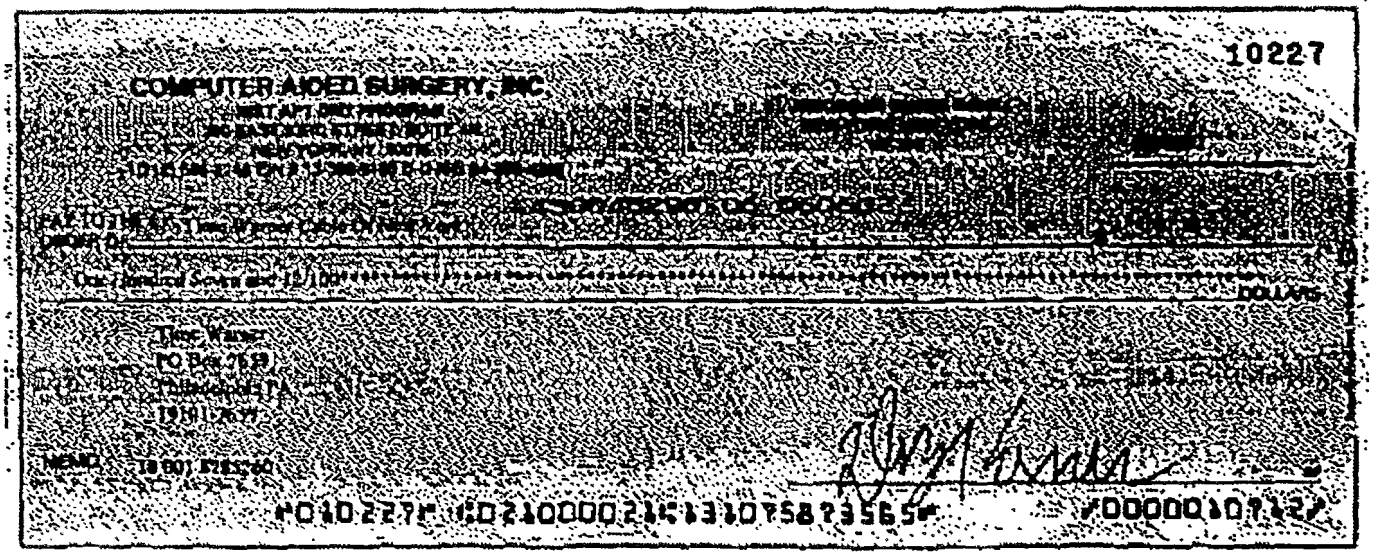
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071567937 Posting date 07-JUN-02

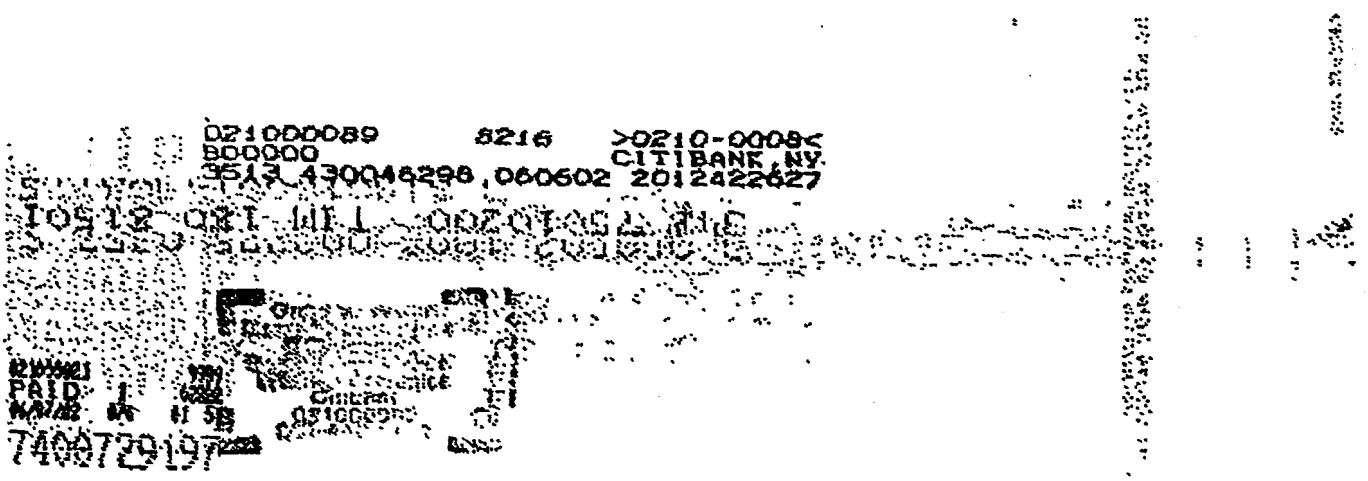


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071567932 Posting date 07-JUN-02

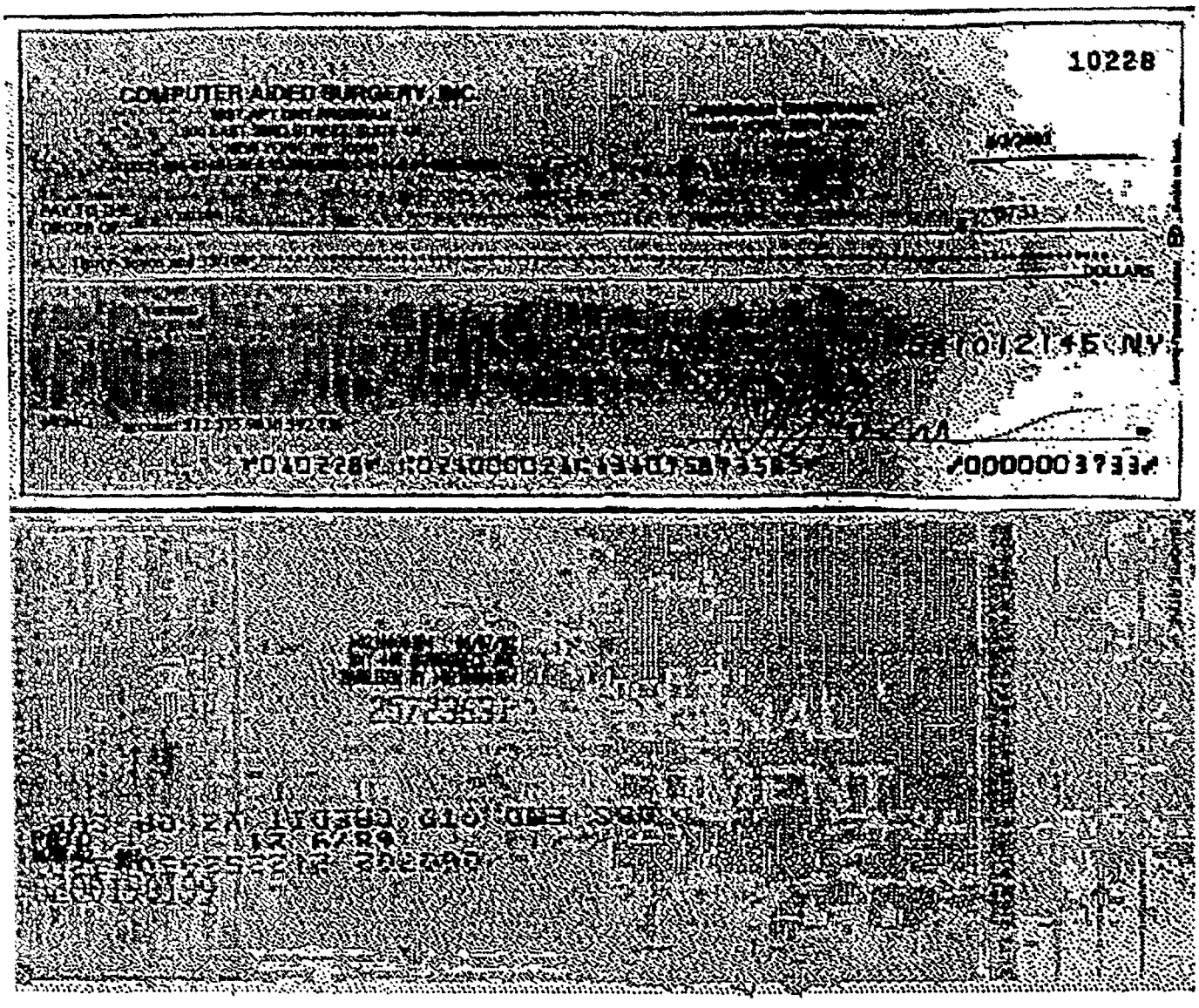


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074729197 Posting date 07-JUN-02

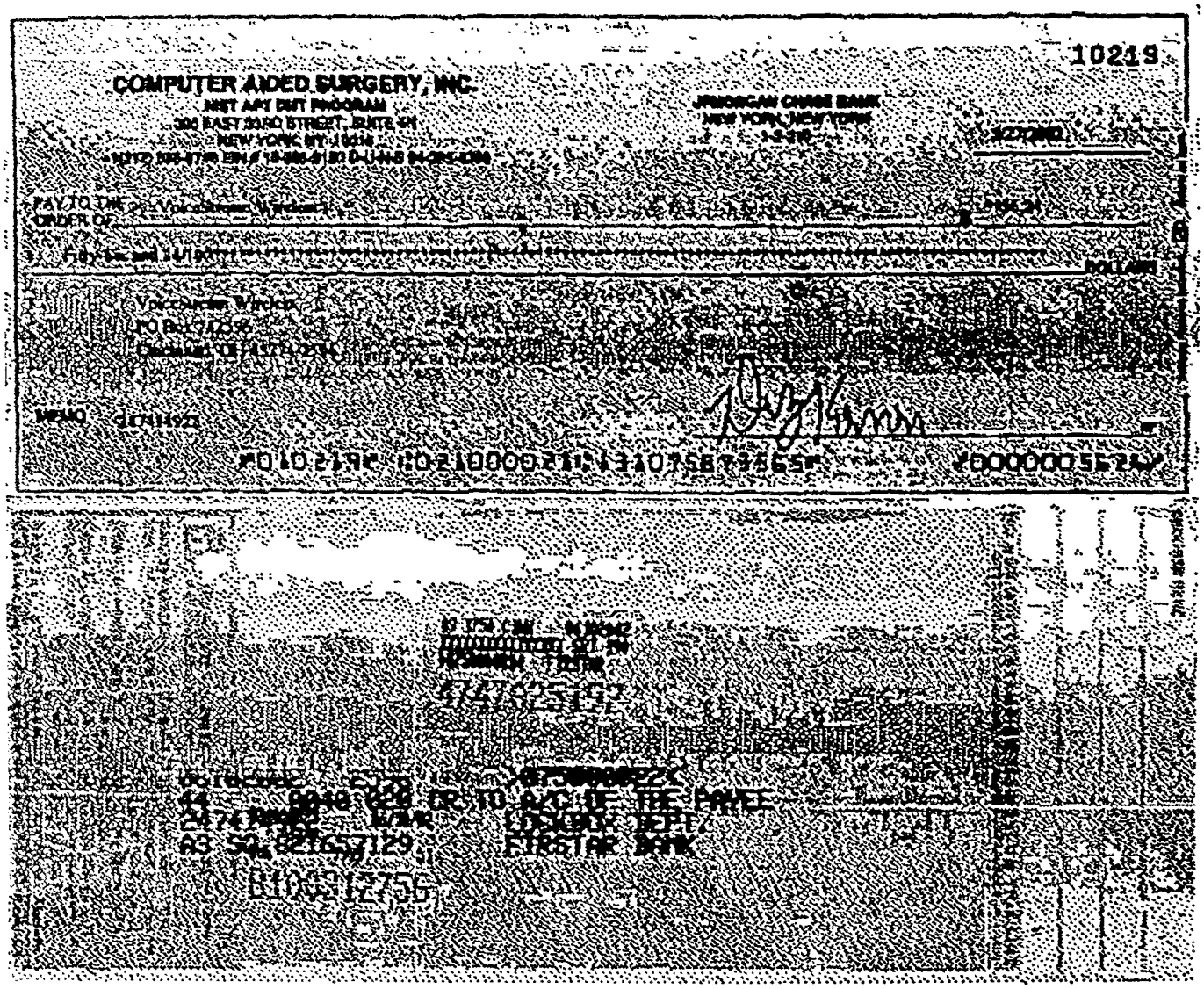




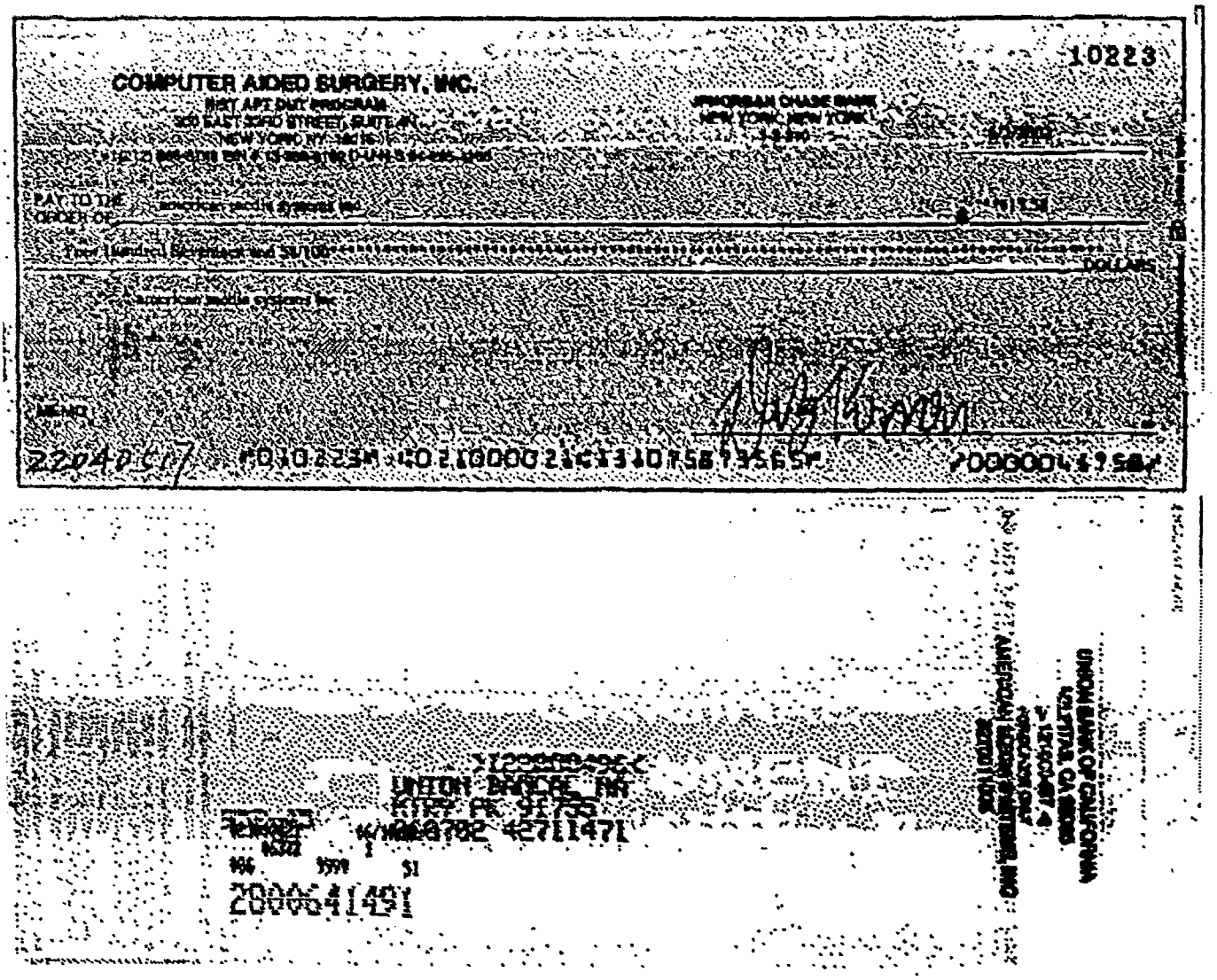
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012359805 Posting date 07-JUN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081312756 Posting date 10-JUN-02

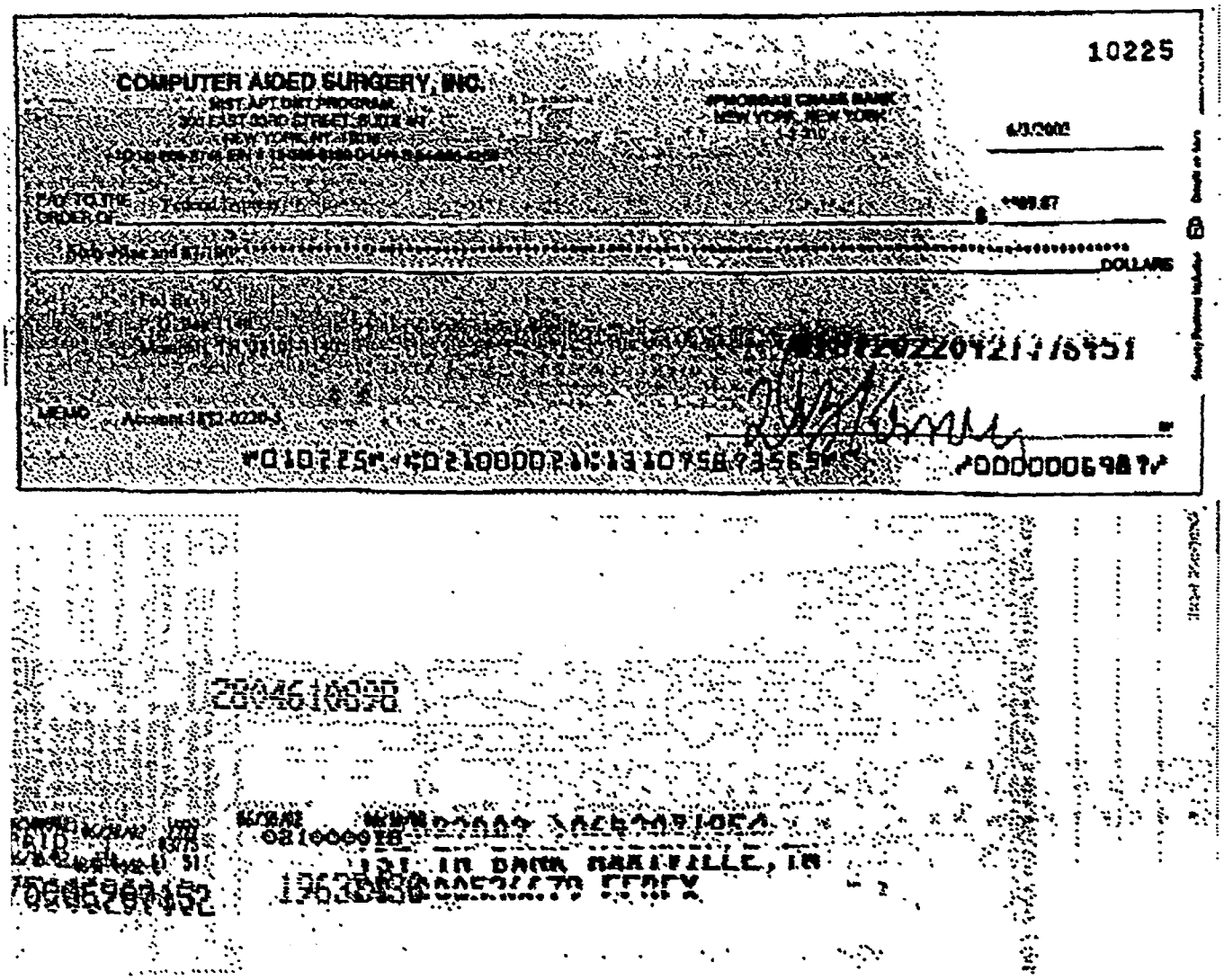


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028641491 Posting date 10-JUN-02

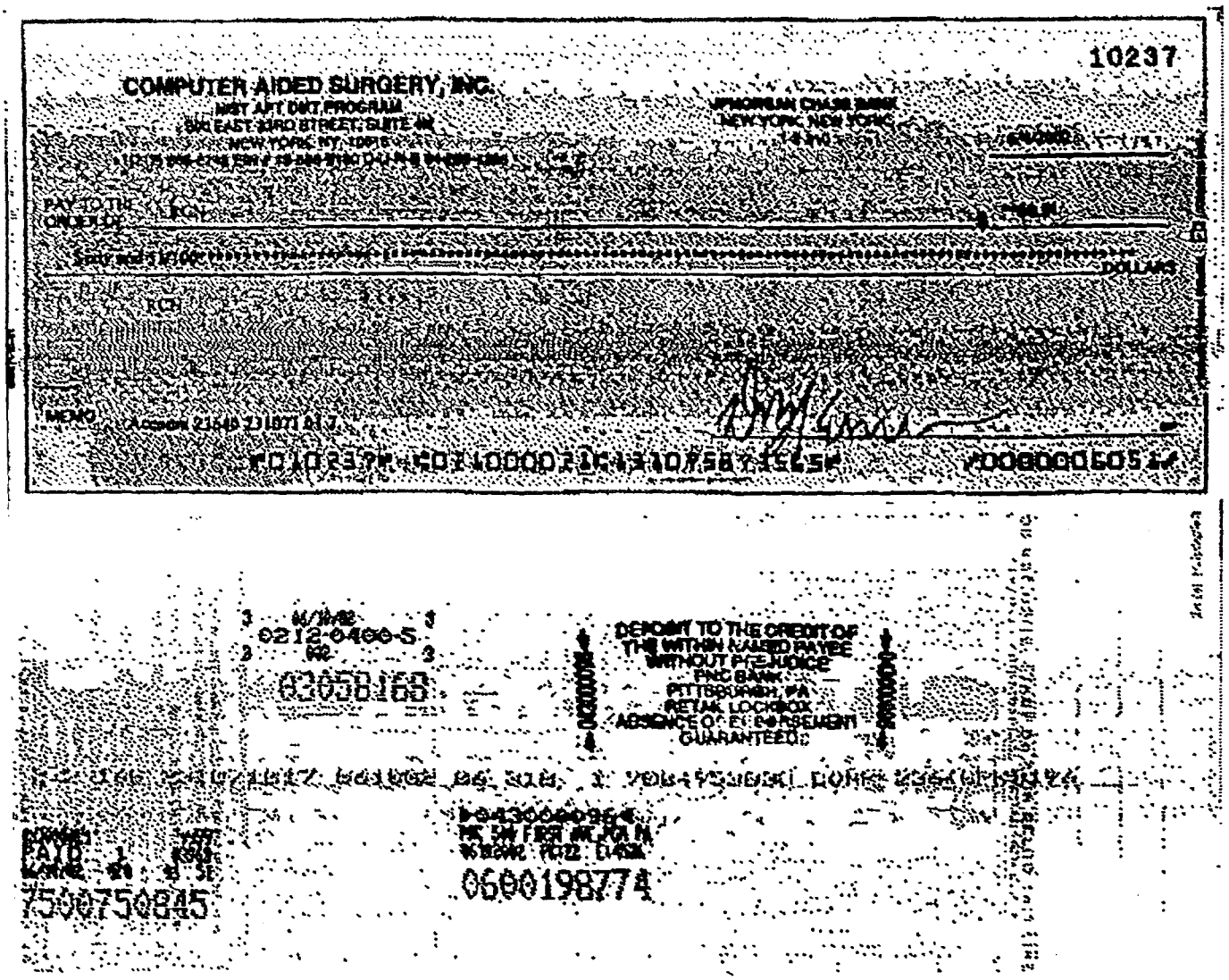


American Medical

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075696013 Posting date 10-JUN-02

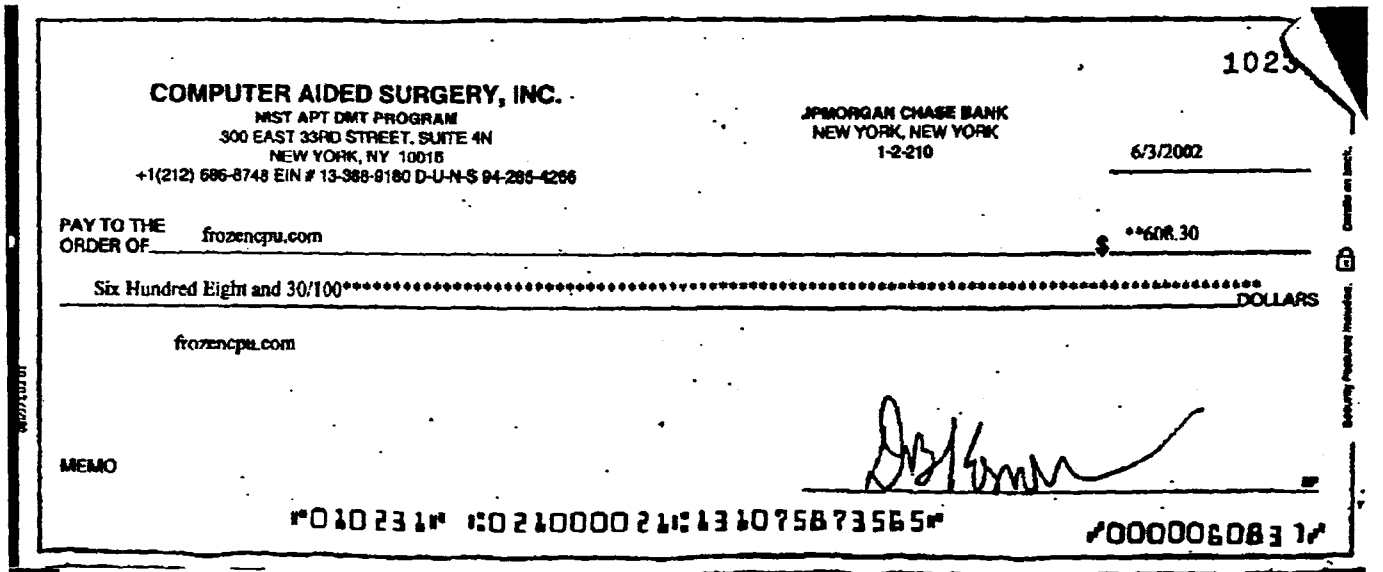


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075750845 Posting date 10-JUN-02



RCN

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0048488119 Posting date 11-JUN-02



1025

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

6/3/2002

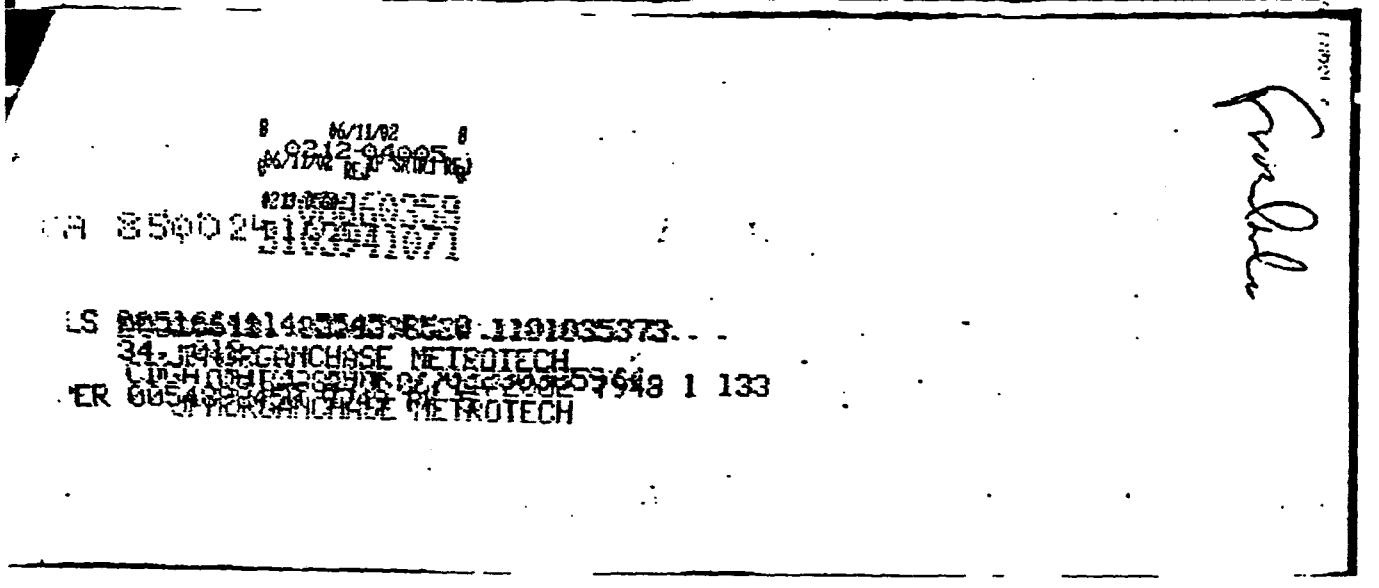
PAY TO THE ORDER OF frozencpu.com $ **608.30

Six Hundred Eight and 30/100********** DOLLARS

frozencpu.com

MEMO

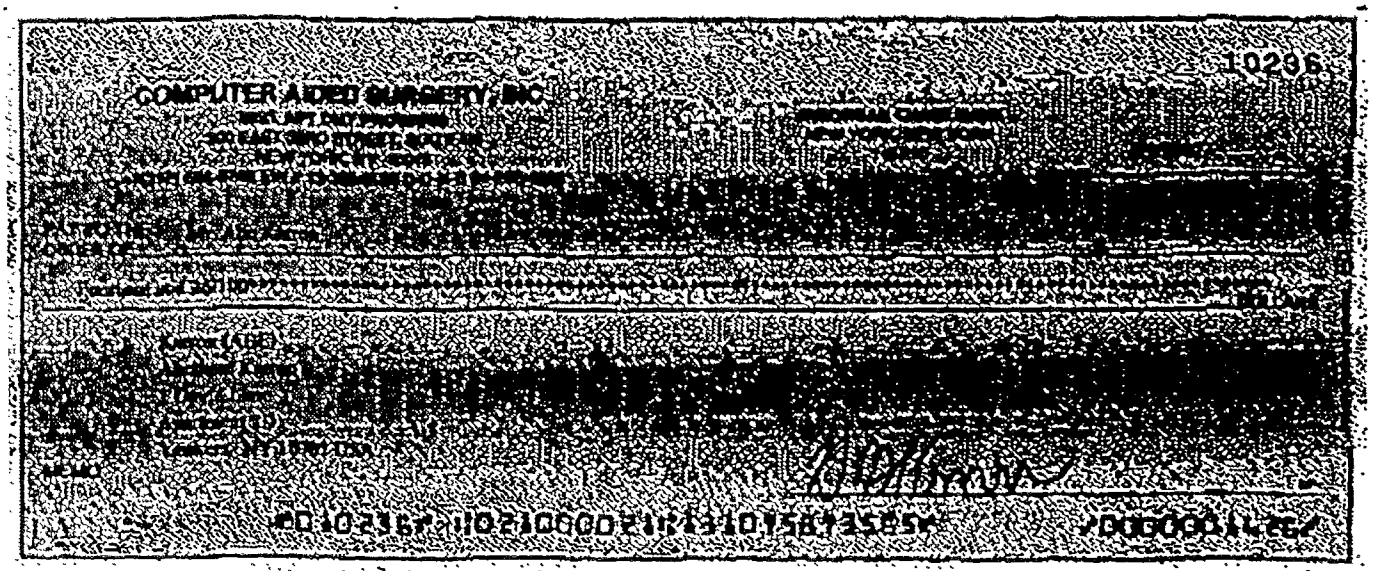
⑈010231⑈ ⑆021000021⑆ 13107587356 5⑈ ⑈00000608 3 1⑈



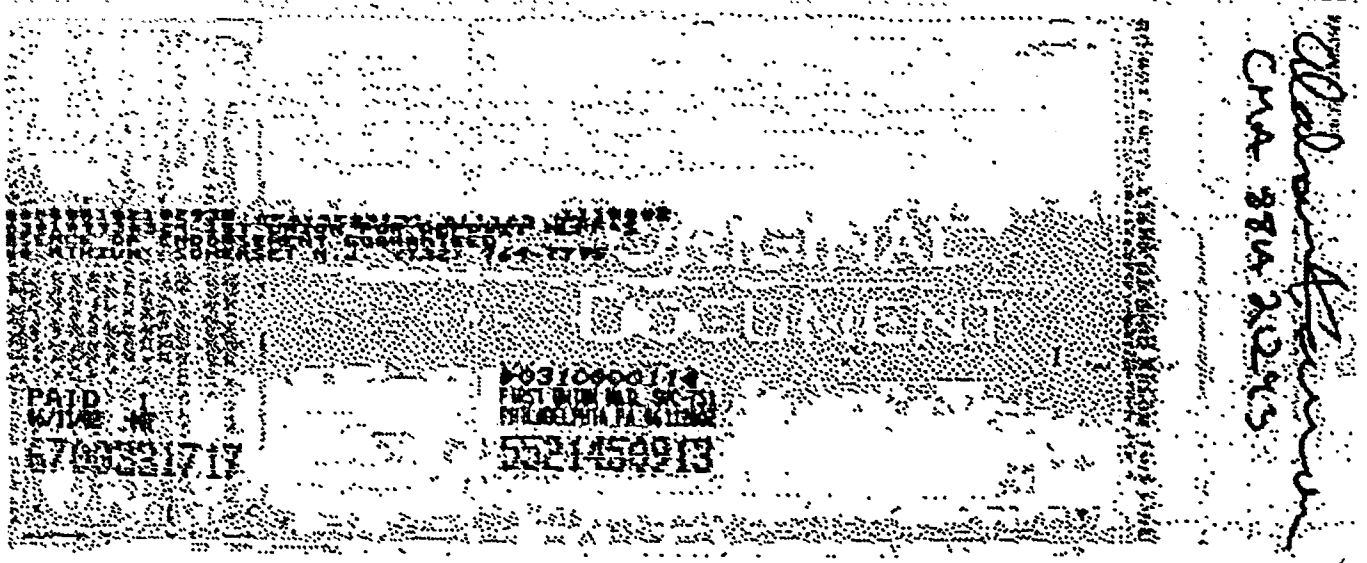
B 06/11/02 B
06/11/02 0212-94005
021000021 [illegible]
[illegible] 3590 24 [illegible]

LS [illegible] 1191035373
34 JPMORGANCHASE METROTECH
[illegible] 7948 1 133
ER 0054 [illegible] JPMORGANCHASE METROTECH

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012739185 Posting date 11-JUN-02



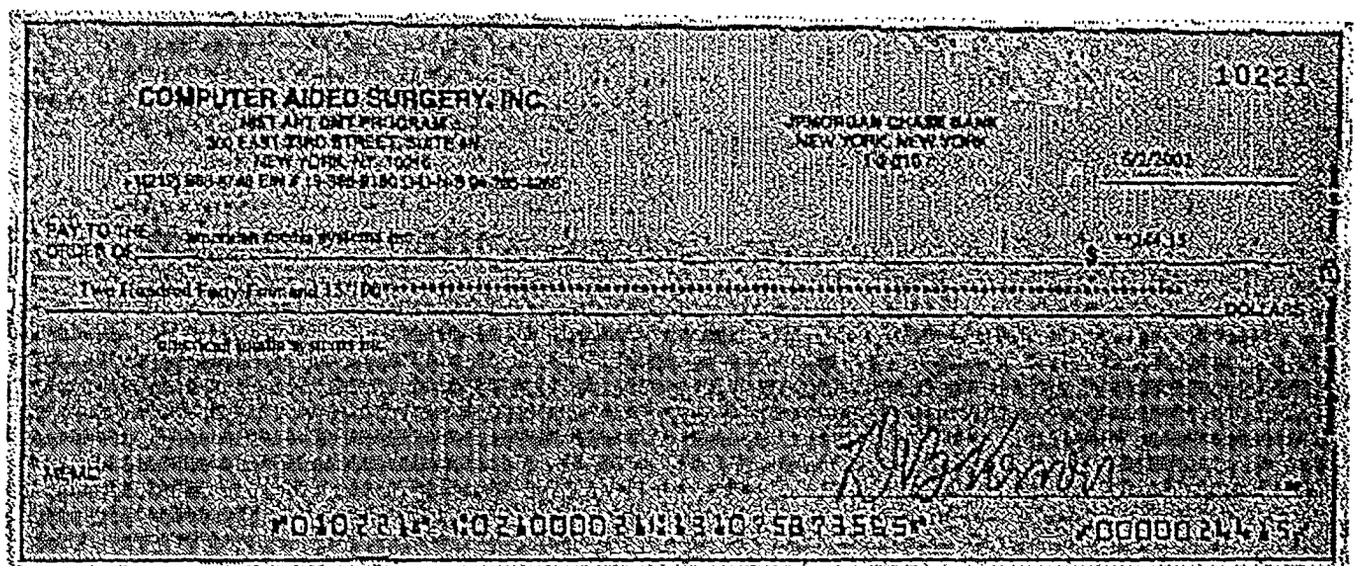
10236

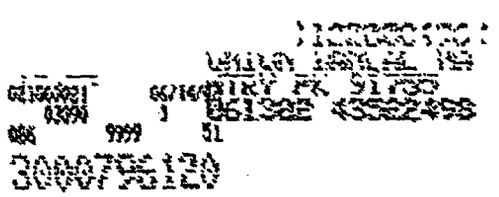


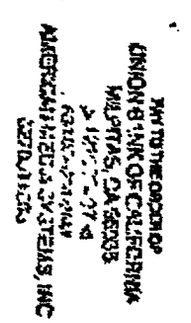
Old account
CMA 8TH AVE 20943

Ro Farm

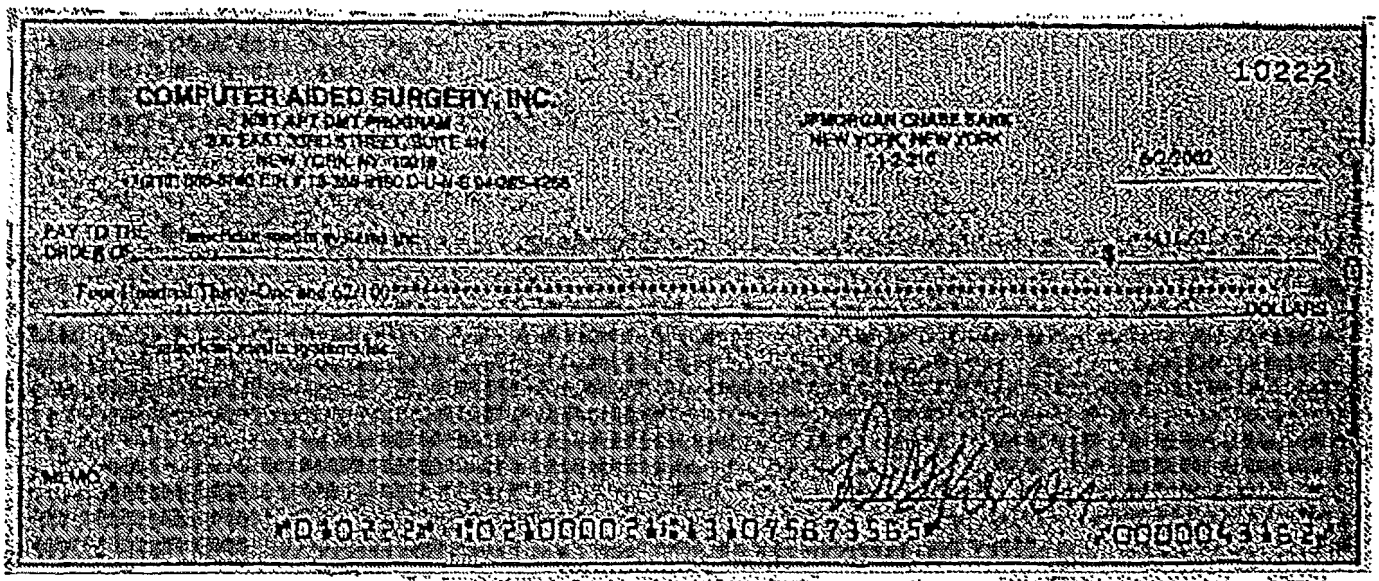
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030796120 Posting date 14-JUN-02

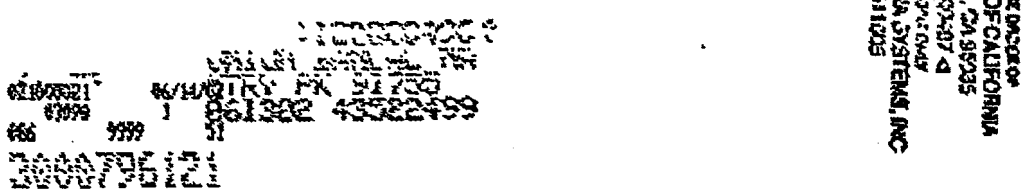




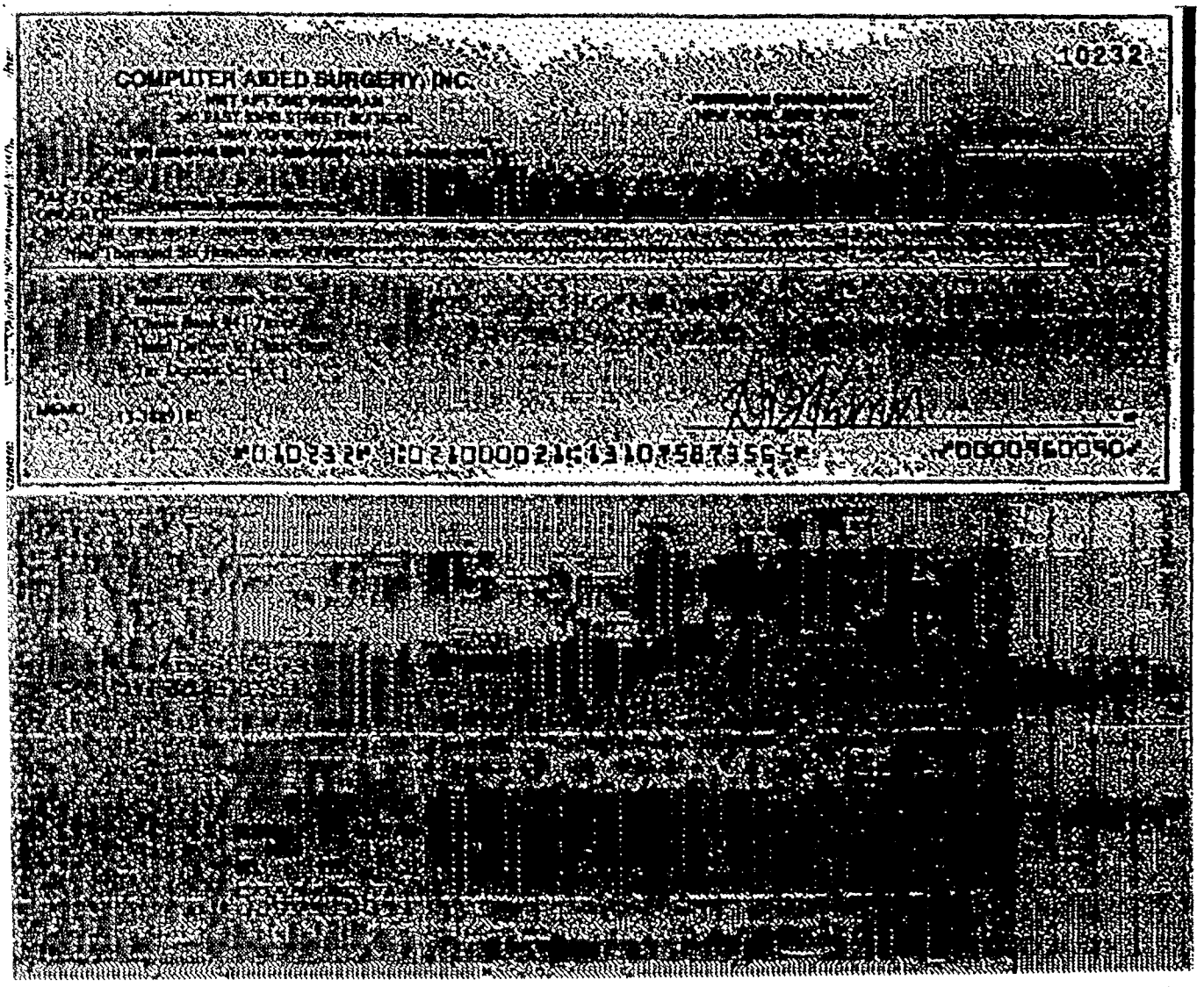


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030796121 Posting date 14-JUN-02



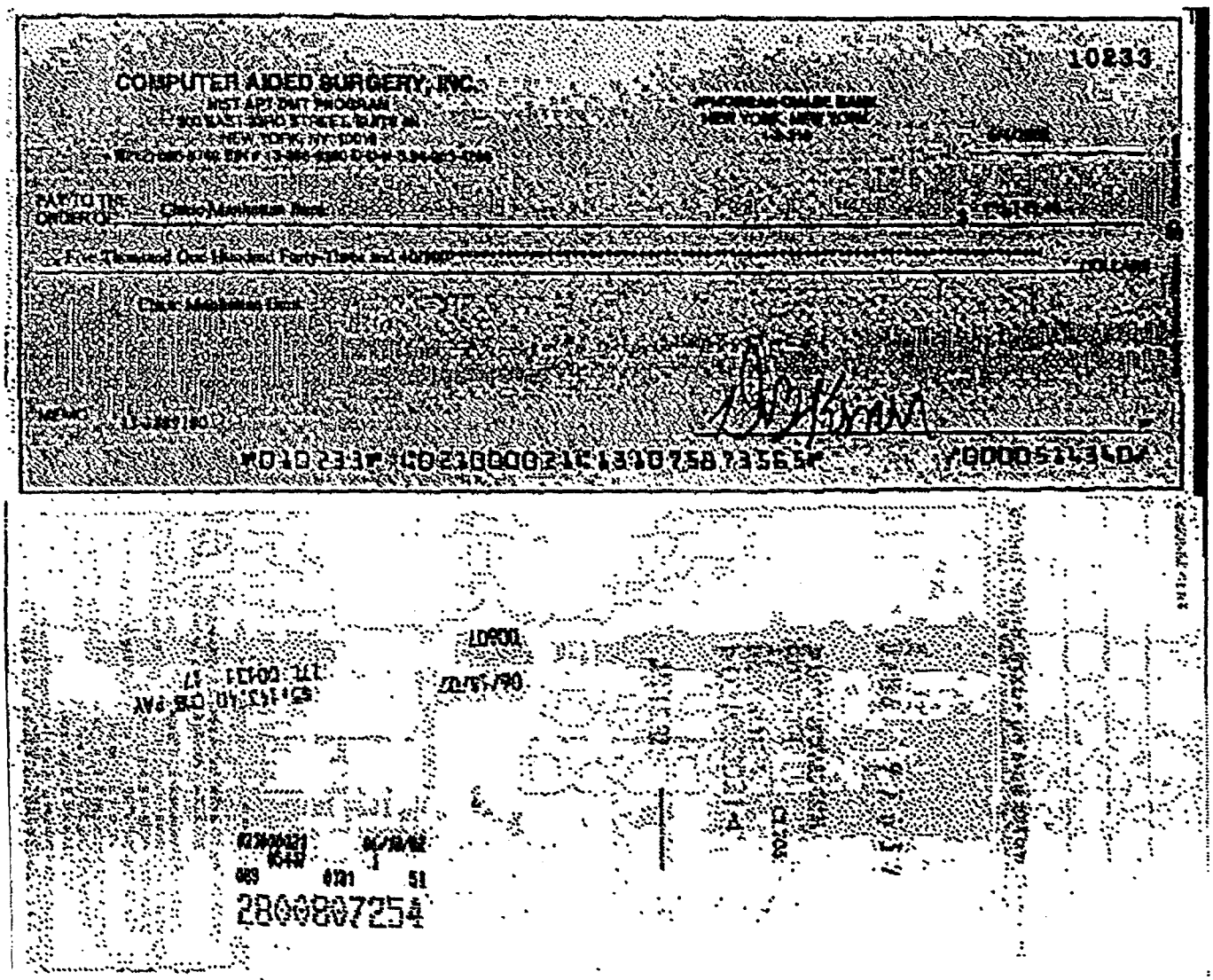


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053415641 Posting date 17-JUN-02



JRI 94

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028807254 Posting date 18-JUN-02



June 22 - July 22, 2002

131-00131-B015-00131- -023-5-01-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 52

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,284.57	0.00	1,100.00	184.57
Business Checking 131-0758735-65	15,544.39	95,023.17	96,579.24	13,988.32
Total	**16,828.96**	**95,023.17**	**97,679.24**	**14,172.89**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in June totaled $31,066.03.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		1,284.57
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	2	1,100.00
Ending Balance		**184.57**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3193	06/25	1,000.00	3194	07/01	100.00			

Total (2 checks) **1,100.00**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	284.57	07/01	184.57		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 06/01 - 06/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 06/01 - 06/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Check Paid	45	$ 0.20	9.00
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	9.80
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**19.80**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		15,544.39
Deposits and Credits	2	95,023.17
Withdrawals and Debits	4	4,057.28
Checks Paid	51	92,521.96
Ending Balance		**13,988.32**

Deposits and Credits

Date	Description	Amount
07/02	Nist Treas 310 Misc Pay 070202 133889180130600	70,000.00
07/02	Check Reversal # 10280	25,023.17
Total		**95,023.17**

Withdrawals and Debits

Date	Description	Amount
07/03	American Express Elec Remit 070302 020702011385500	982.37
07/08	American Express Elec Remit 070802 020704011093890	1,000.00
07/08	American Express Elec Remit 070802 020706010965587	1,000.00
07/15	American Express Elec Remit 071502 020714010687941	1,074.91
Total		**4,057.28**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10078	06/25	548.34	10274	07/09	1,290.51	10297*	07/10	12.17
10173*	06/28	1,000.00	10276*	07/18	744.18	10301*	07/09	284.85
10218*	06/28	1,000.00	10277	07/11	16.37	10302	07/10	37.40
10230*	06/25	977.33	10278	07/11	48.95	10303	07/08	145.44
10234*	06/25	556.53	10279	07/10	39.99	10307*	07/09	369.30
10247*	06/26	1,995.00	10280	07/02	25,023.17	10308	07/16	31.29
10249*	07/03	9.83	10281	07/08	2,450.00	10309	07/16	49.68
10251*	07/11	100.00	10282	07/08	237.42	10312*	07/12	225.00
10254*	07/02	303.20	10283	07/16	36.45	10317*	07/15	300.00
10266*	07/09	1,702.04	10285*	07/09	304.52	10319*	07/12	107.17
10267	07/05	1,520.21	10286	07/10	527.53	10320	07/15	15,788.98
10268	07/03	1,586.03	10287	07/11	60.51	10321	07/18	3,784.13
10269	07/02	5,785.00	10288	07/12	366.56	10323*	07/15	2,000.00
10270	07/09	40.52	10289	07/10	115.69	10325*	07/22	100.00
10271	07/15	749.00	10290	07/05	5,552.01	10329*	07/15	100.00
10272	07/09	76.21	10291	07/05	4,756.38	10330	07/22	100.00
10273	07/12	179.00	10292	07/05	9,288.07	10340*	07/22	100.00

Total (51 checks) **92,521.96**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/25	13,462.19	07/05	49,684.09	07/12	38,946.94
06/26	11,467.19	07/08	44,851.23	07/15	18,934.05
06/28	9,467.19	07/09	40,783.28	07/16	18,816.63
07/02	73,378.99	07/10	40,050.50	07/18	14,288.32
07/03	70,800.76	07/11	39,824.67	07/22	13,988.32

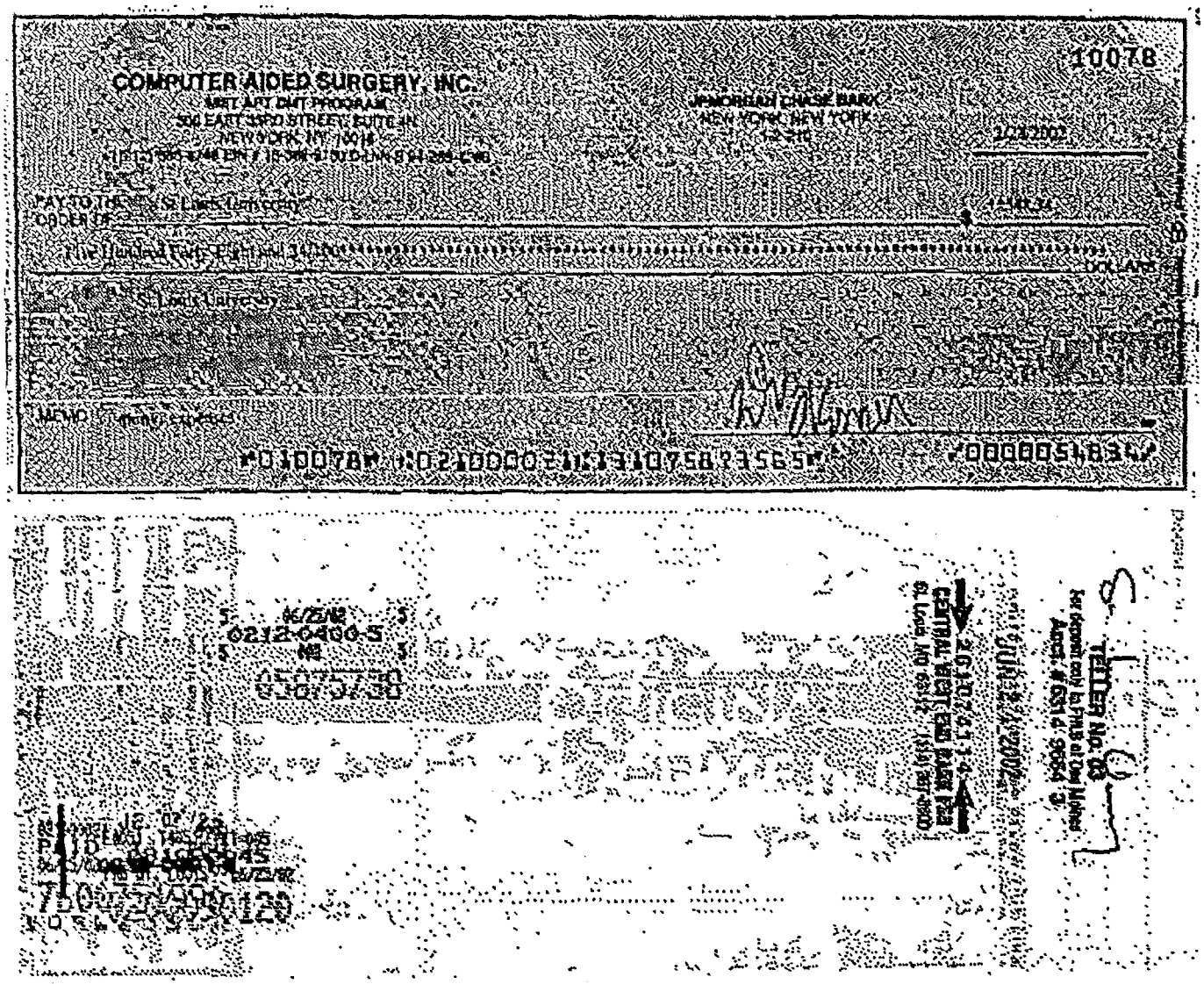
131-00131-B015-00131- -023-5-01-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

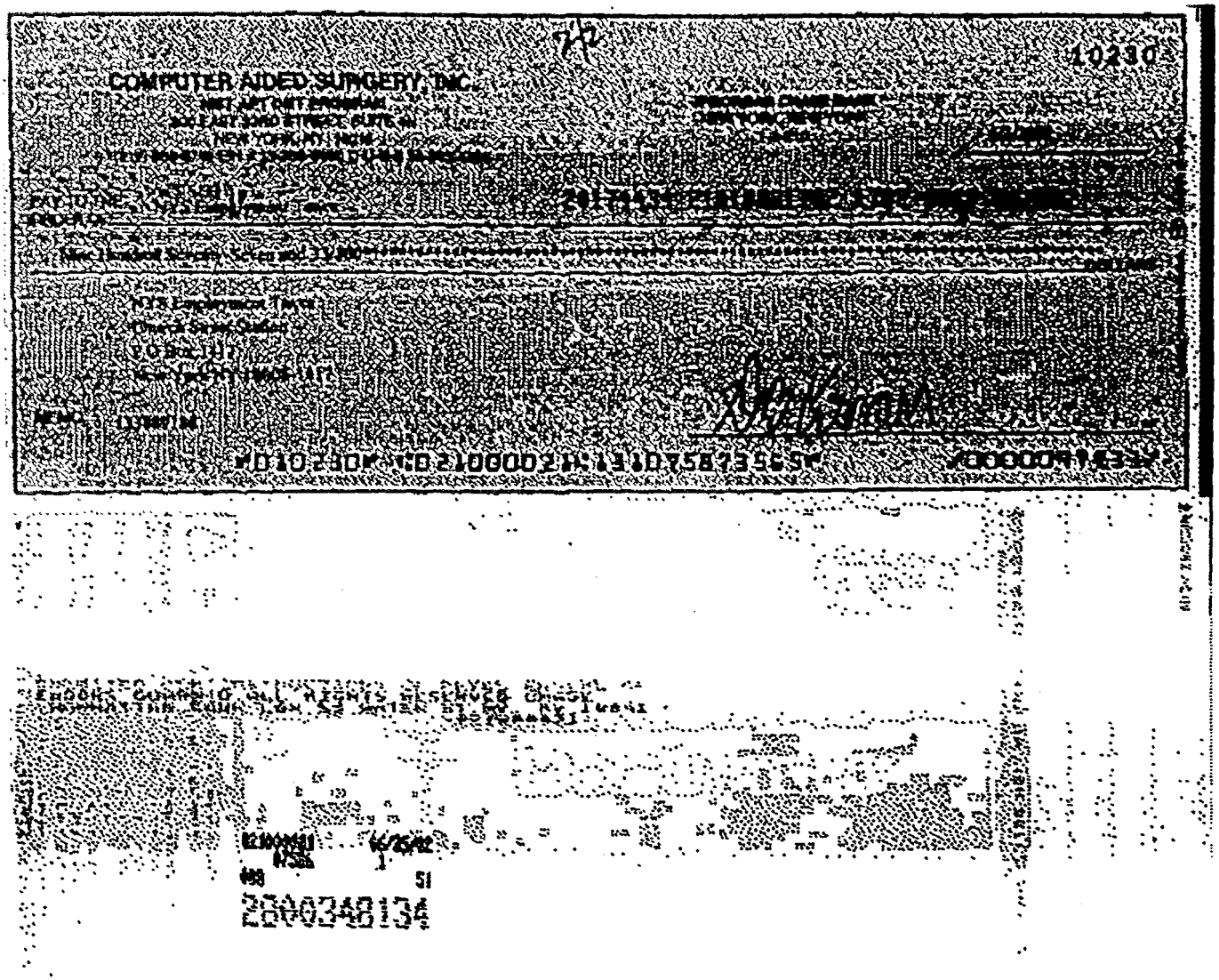
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Analysis Fee Explanation	See Analysis Fee Explanation on your selected target account: 131-0682996-65

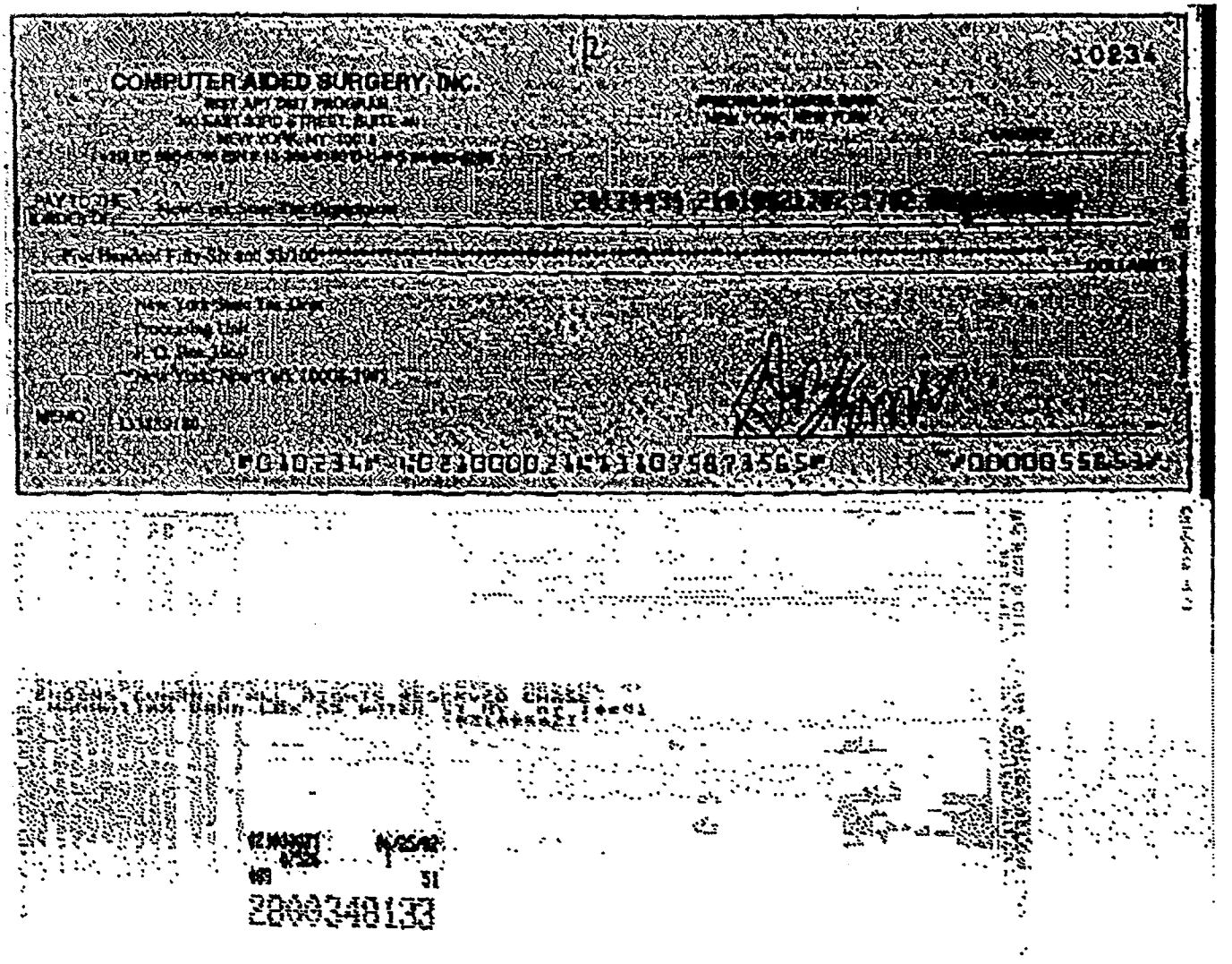
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076751990 Posting date 25-JUN-02



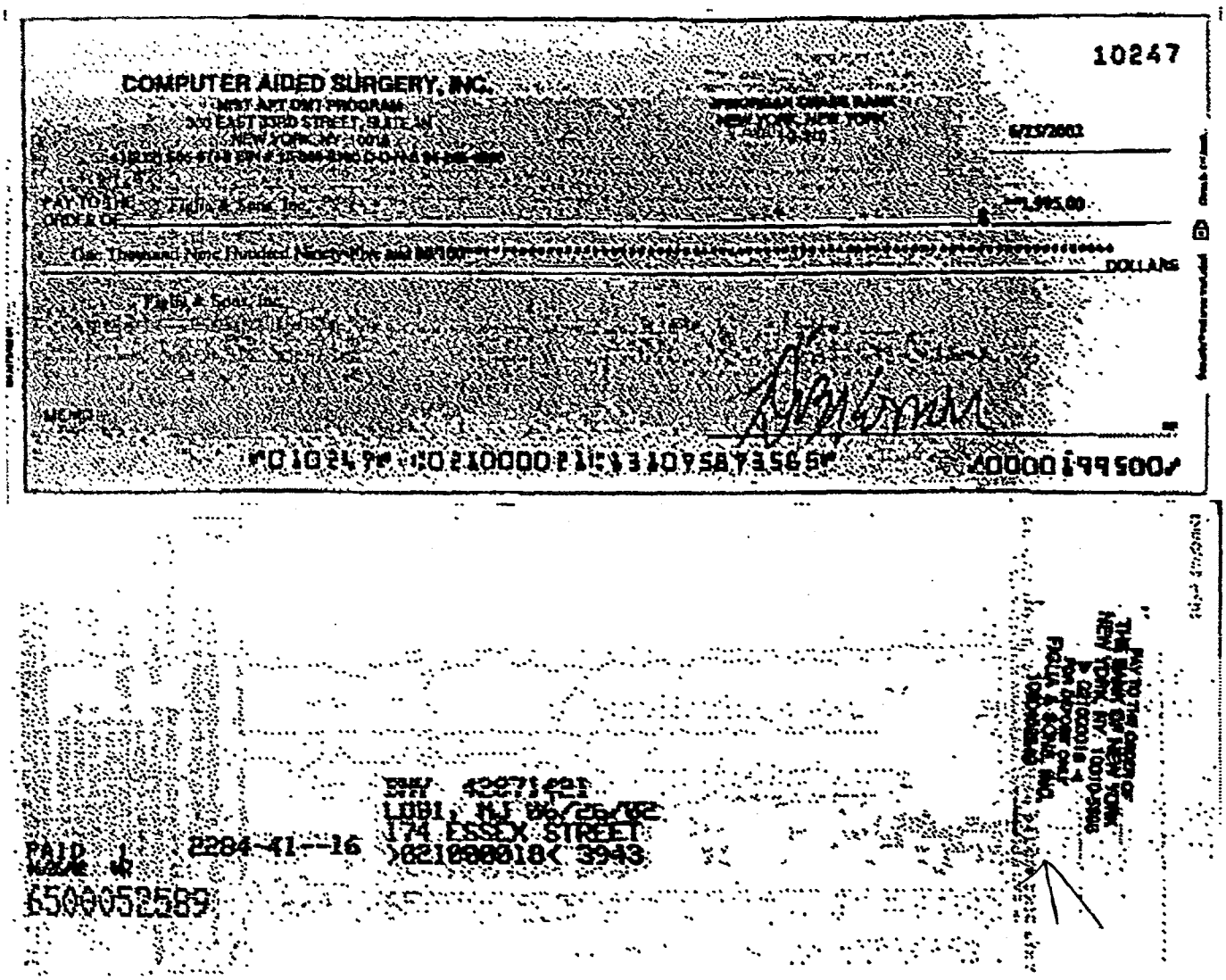
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028348134 Posting date 25-JUN-02



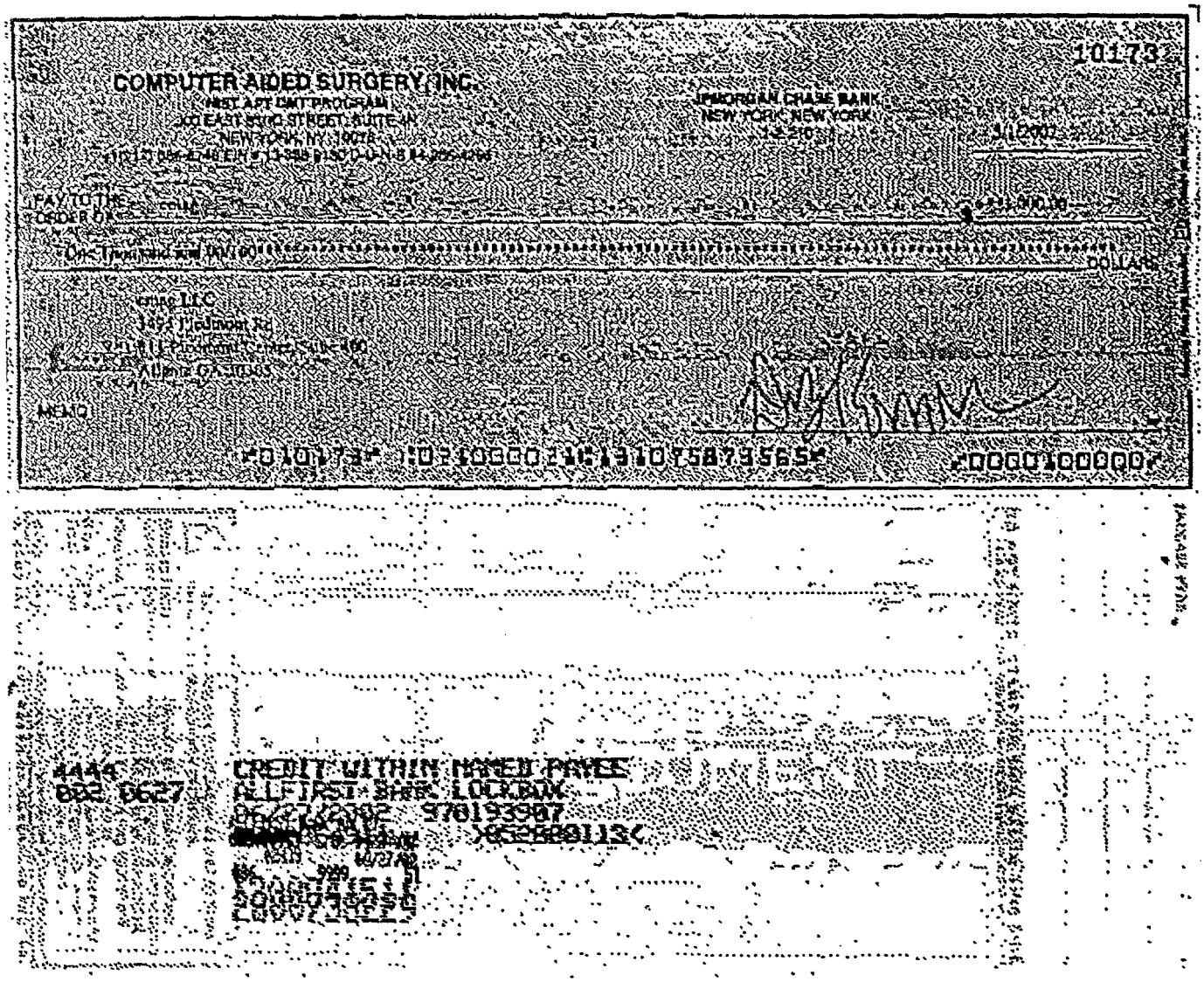
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028348133 Posting date 25-JUN-02



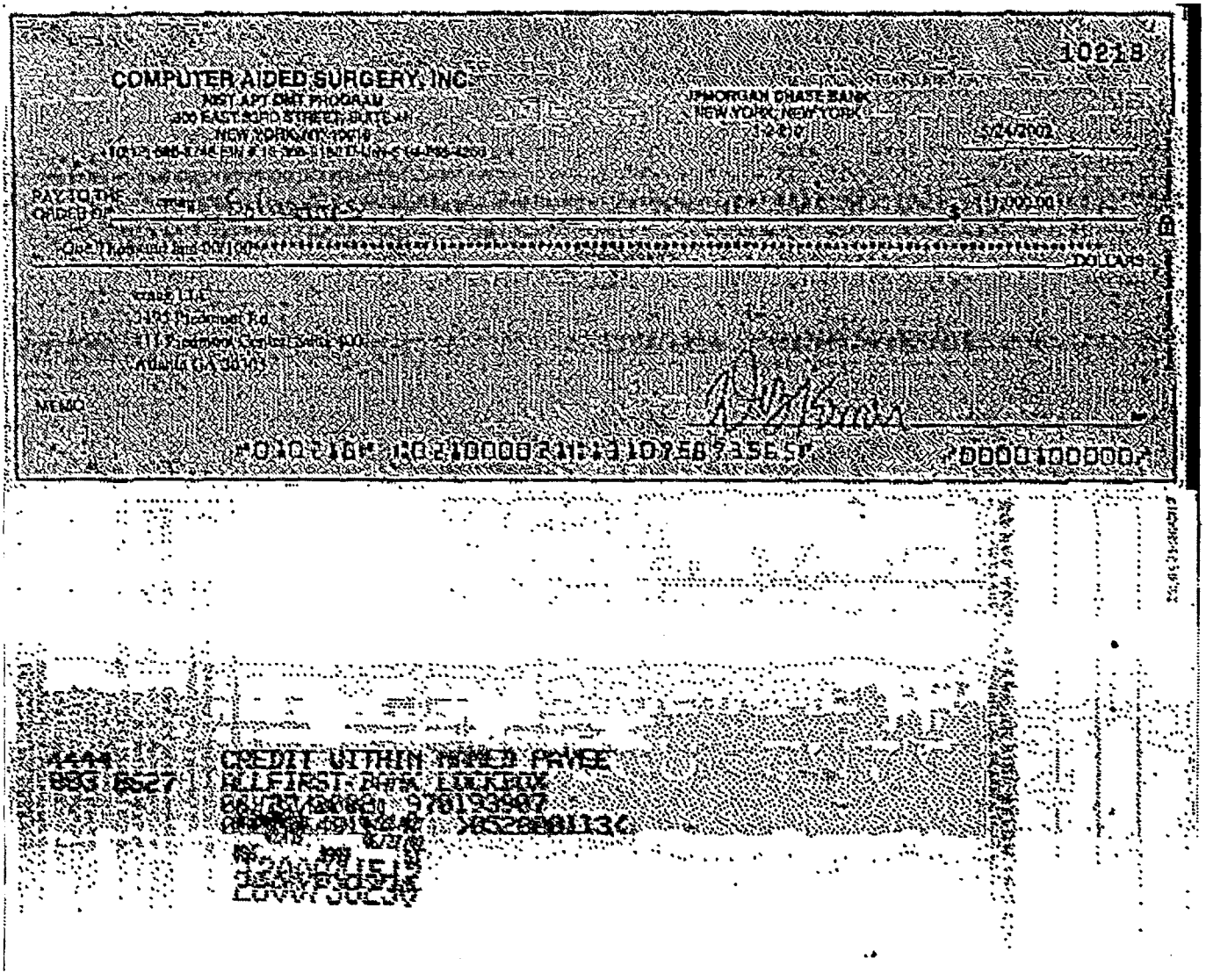
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012807085 Posting date 26-JUN-02



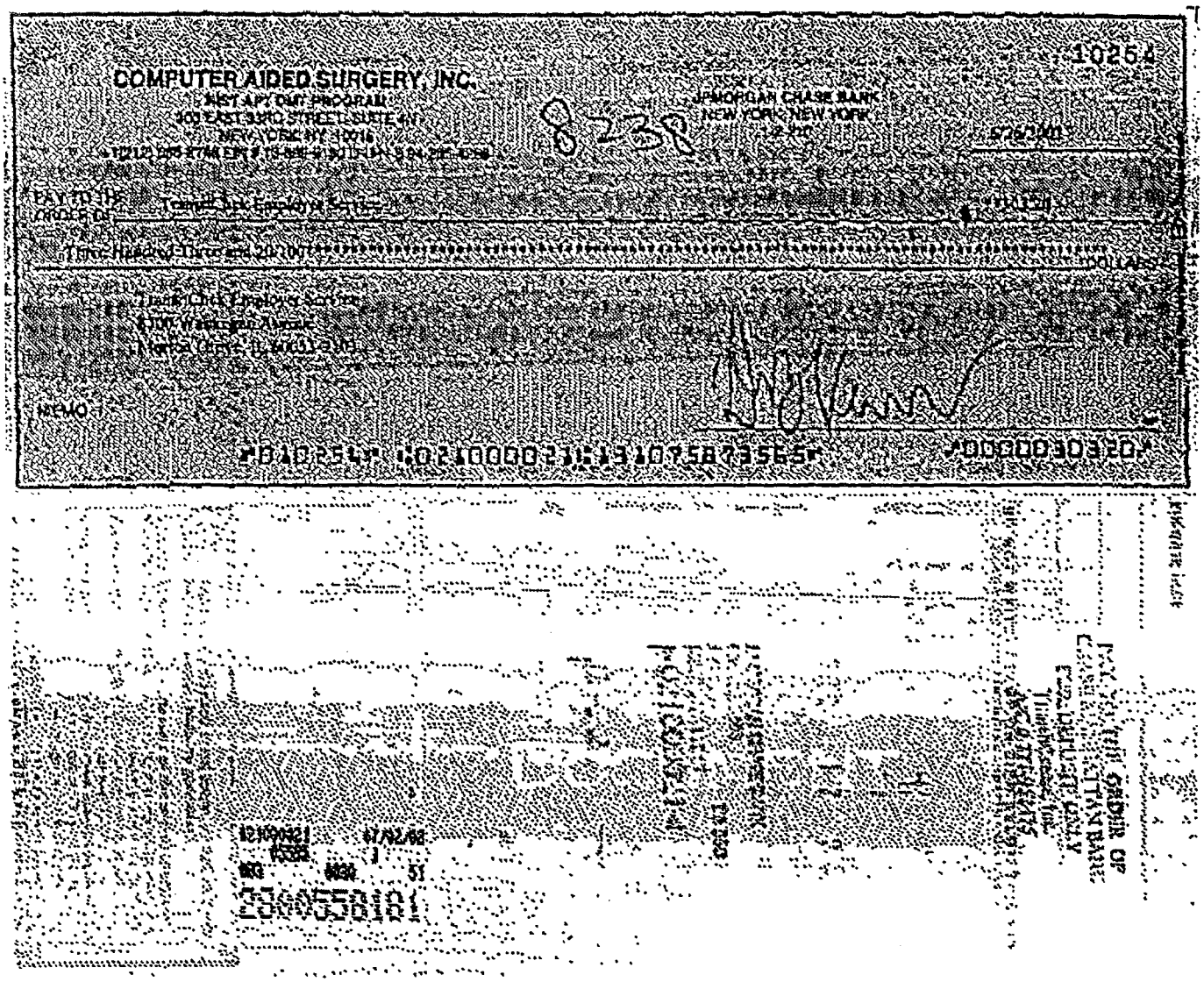
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028738229 Posting date 28-JUN-02



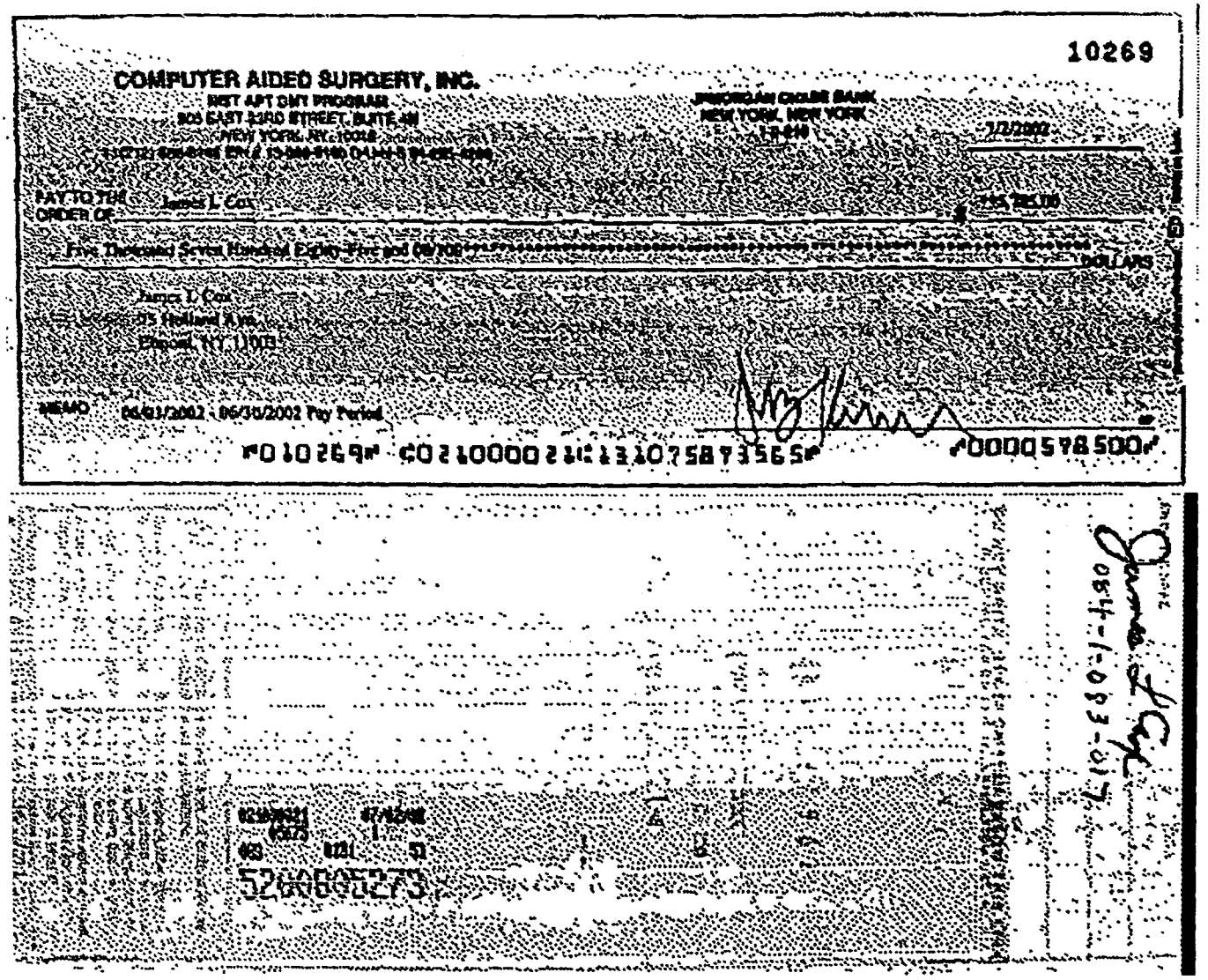
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028738230 Posting date 28-JUN-02



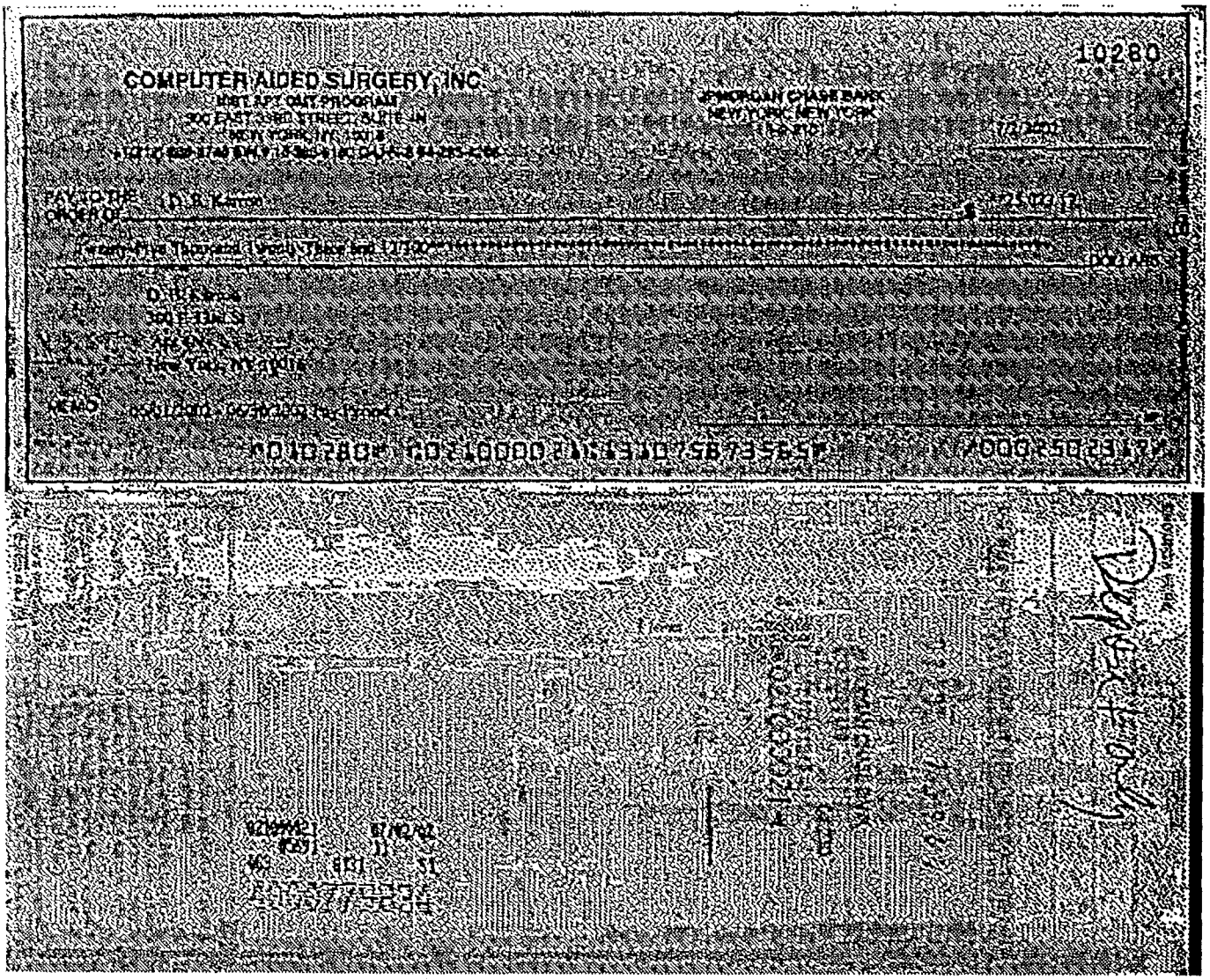
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028558181 Posting date 02-JUL-02



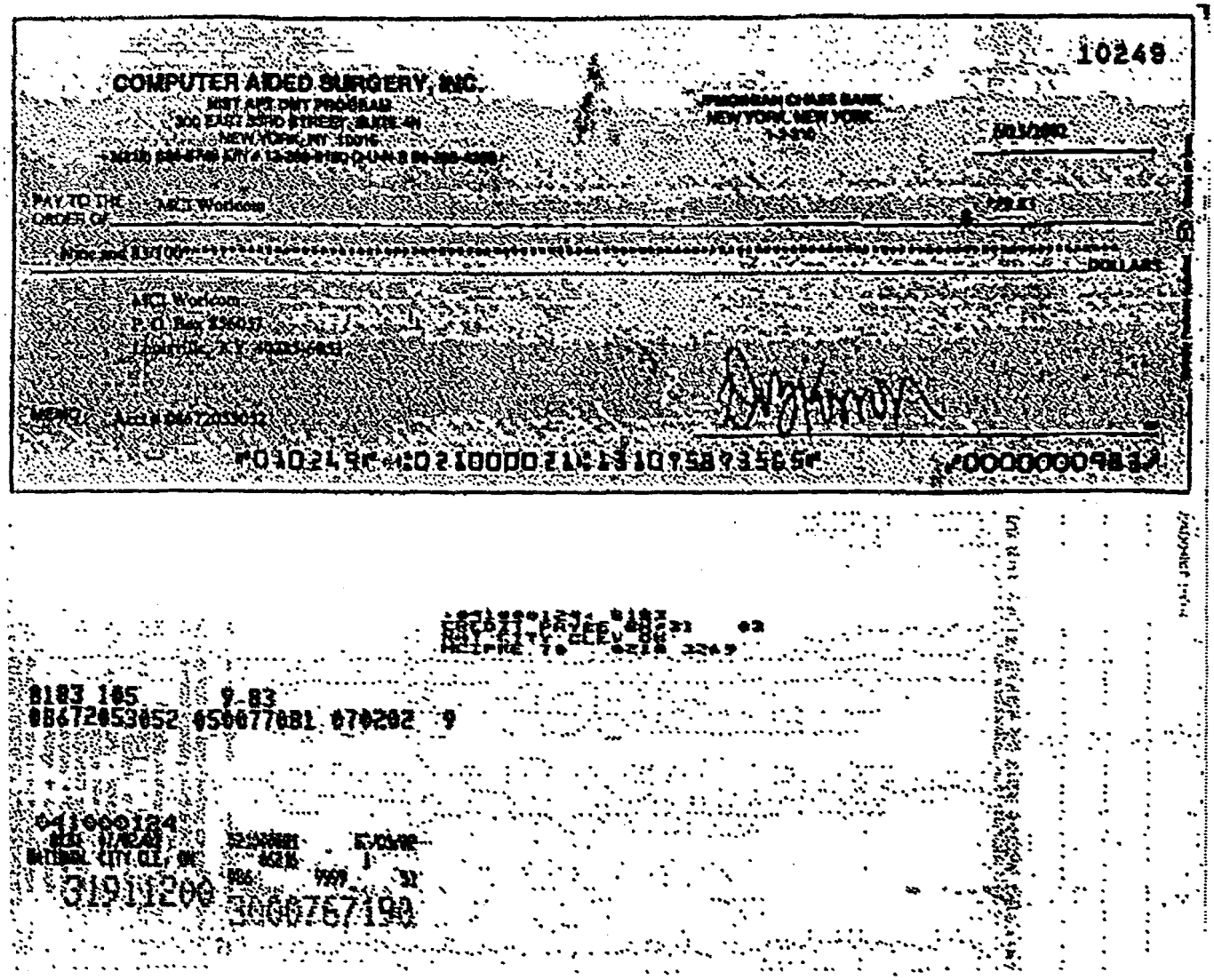
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052805273 Posting date 02-JUL-02



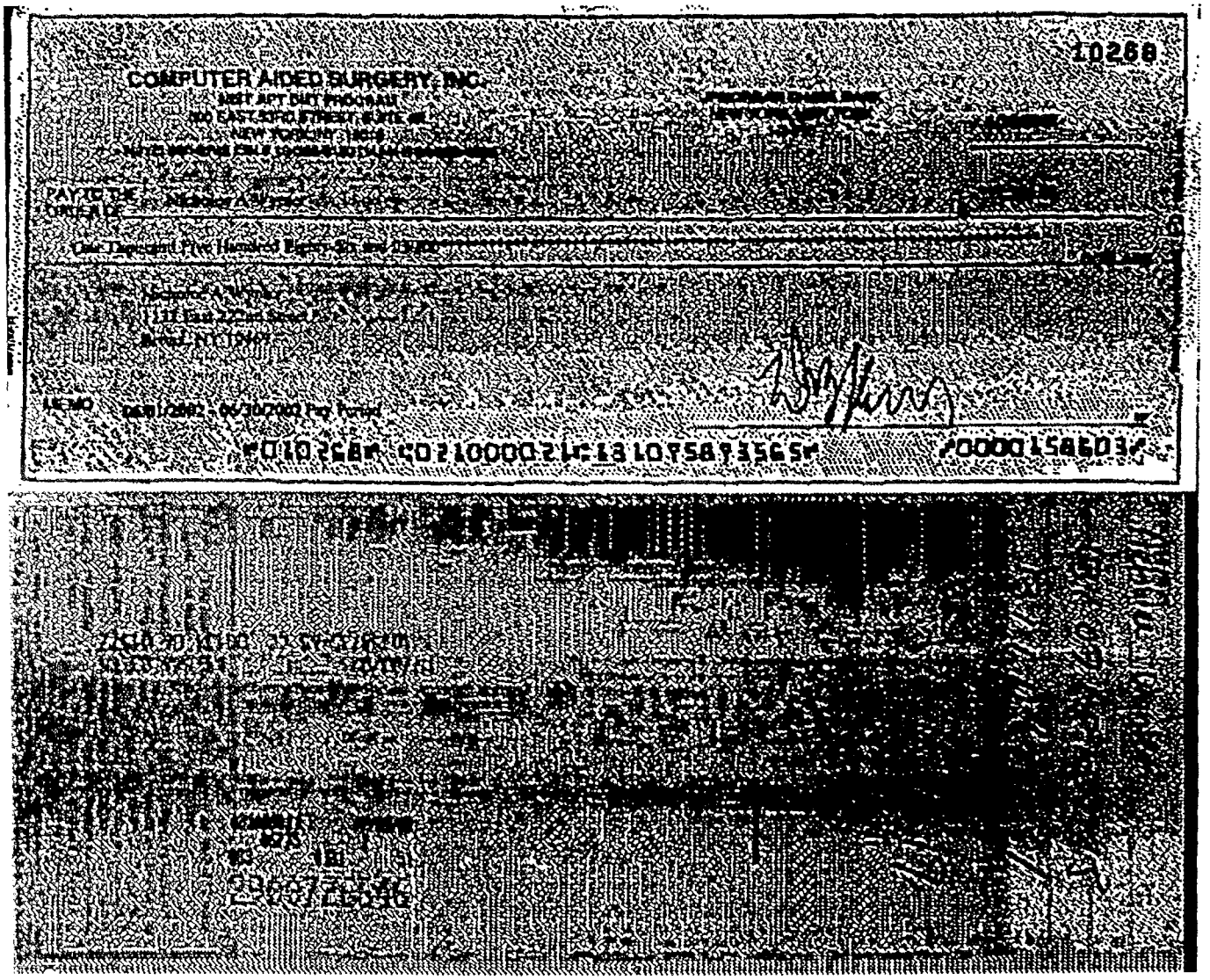
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040779834 Posting date 02-JUL-02



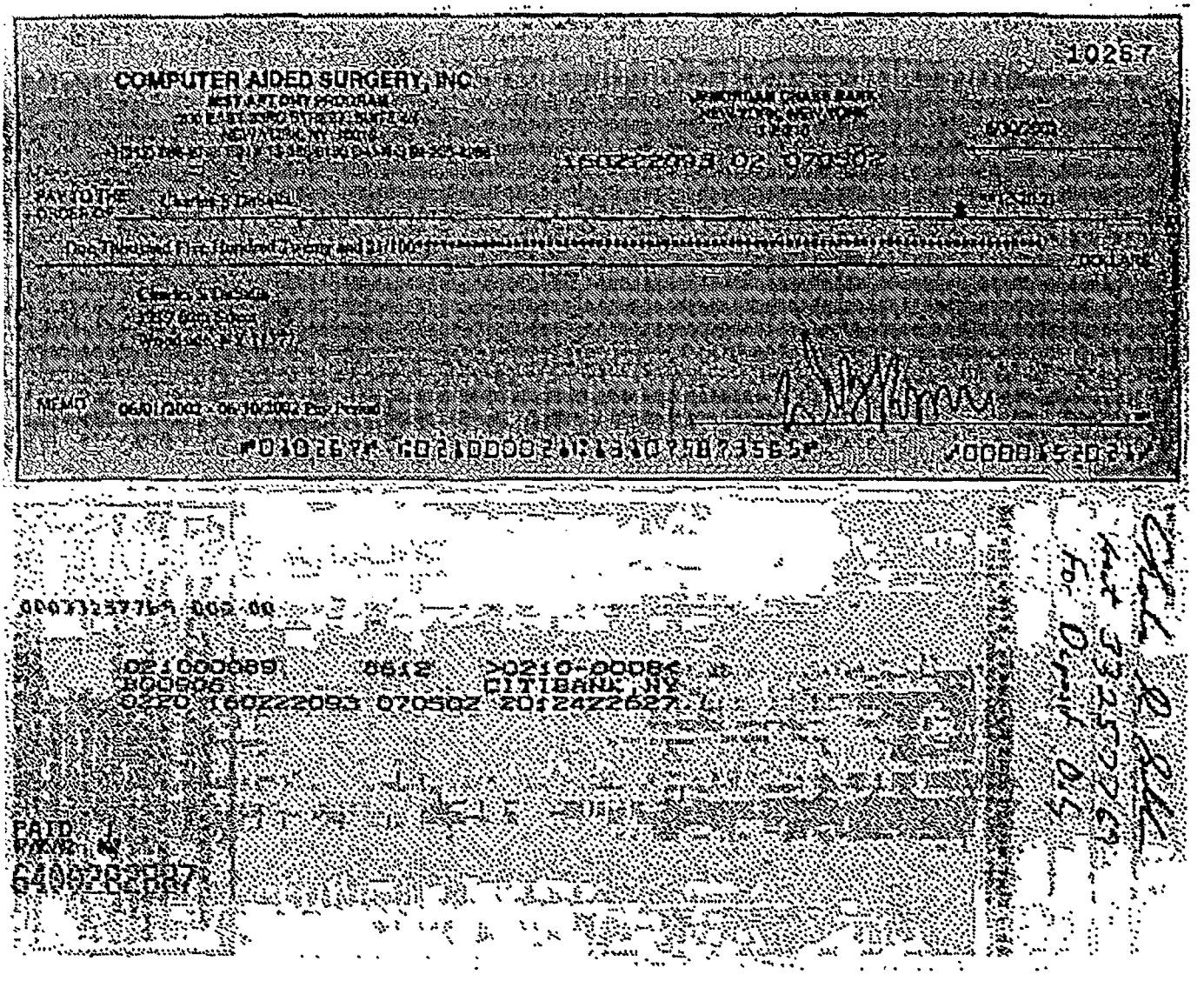
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030767190 Posting date 03-JUL-02



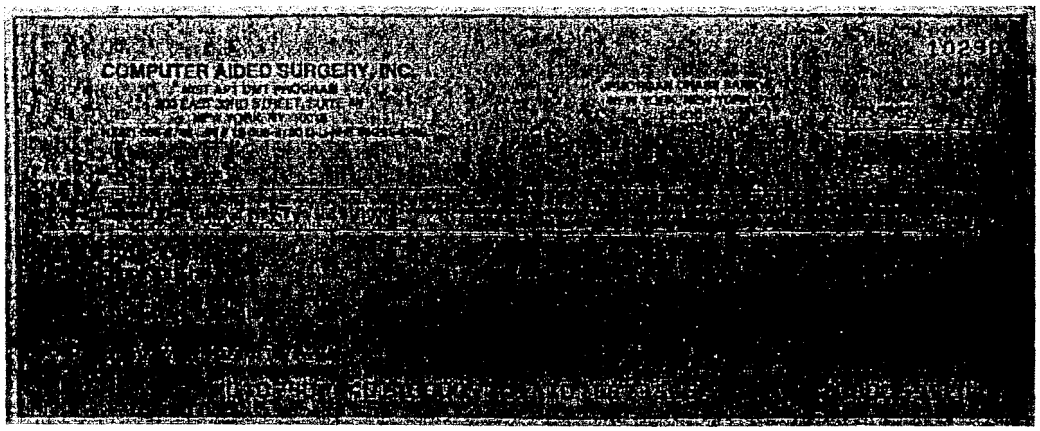
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029726646 Posting date 03-JUL-02

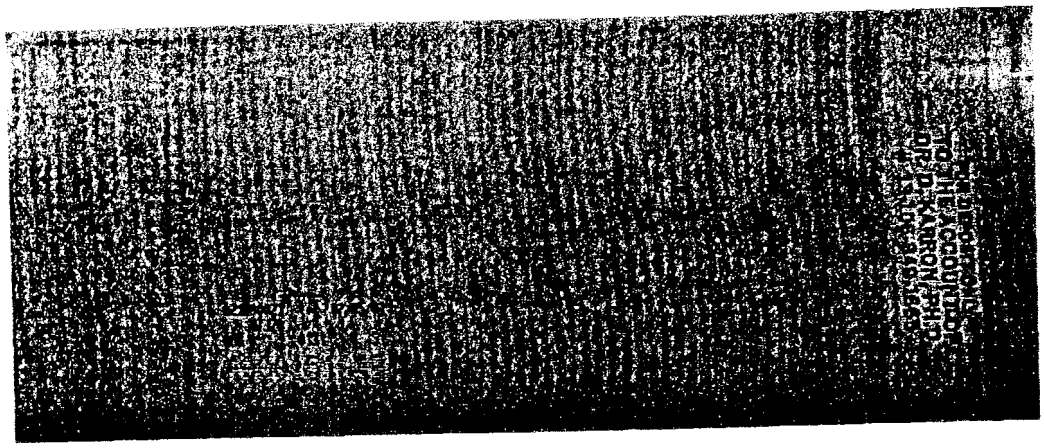


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012079902 Posting date 05-JUL-02

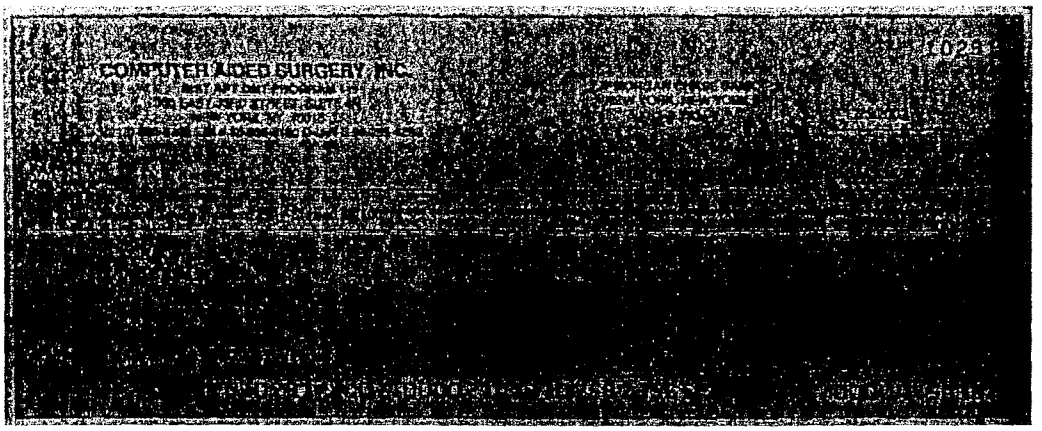


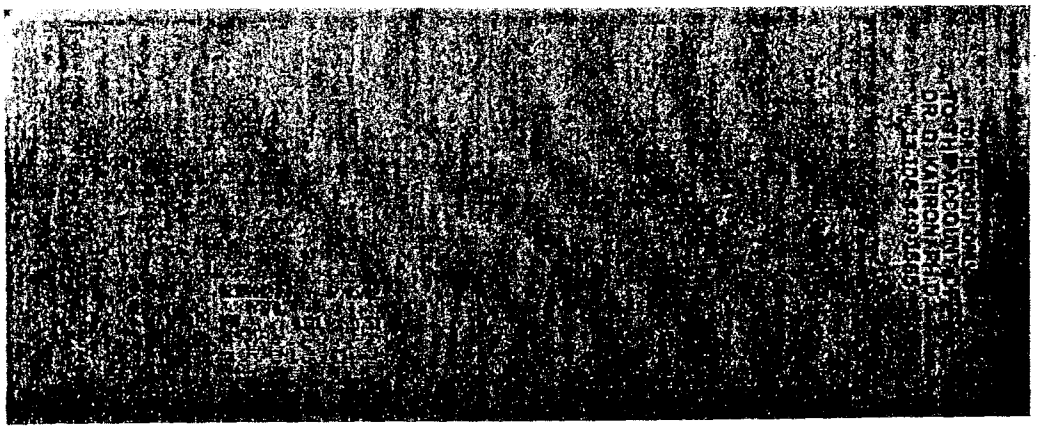
7/15/2002



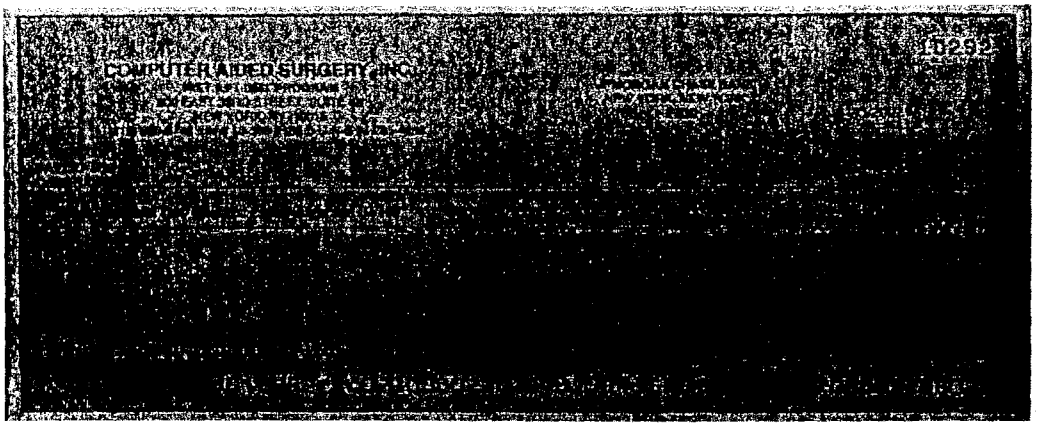


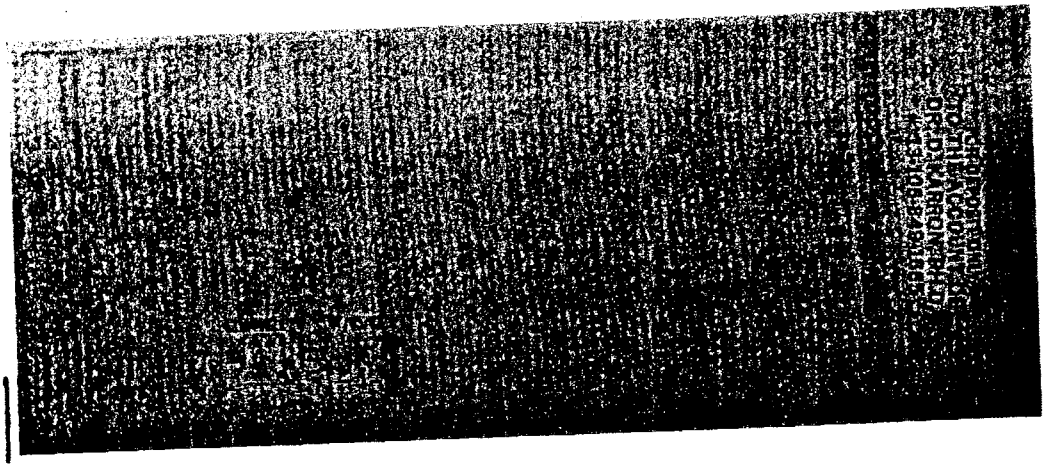
7/5/2002



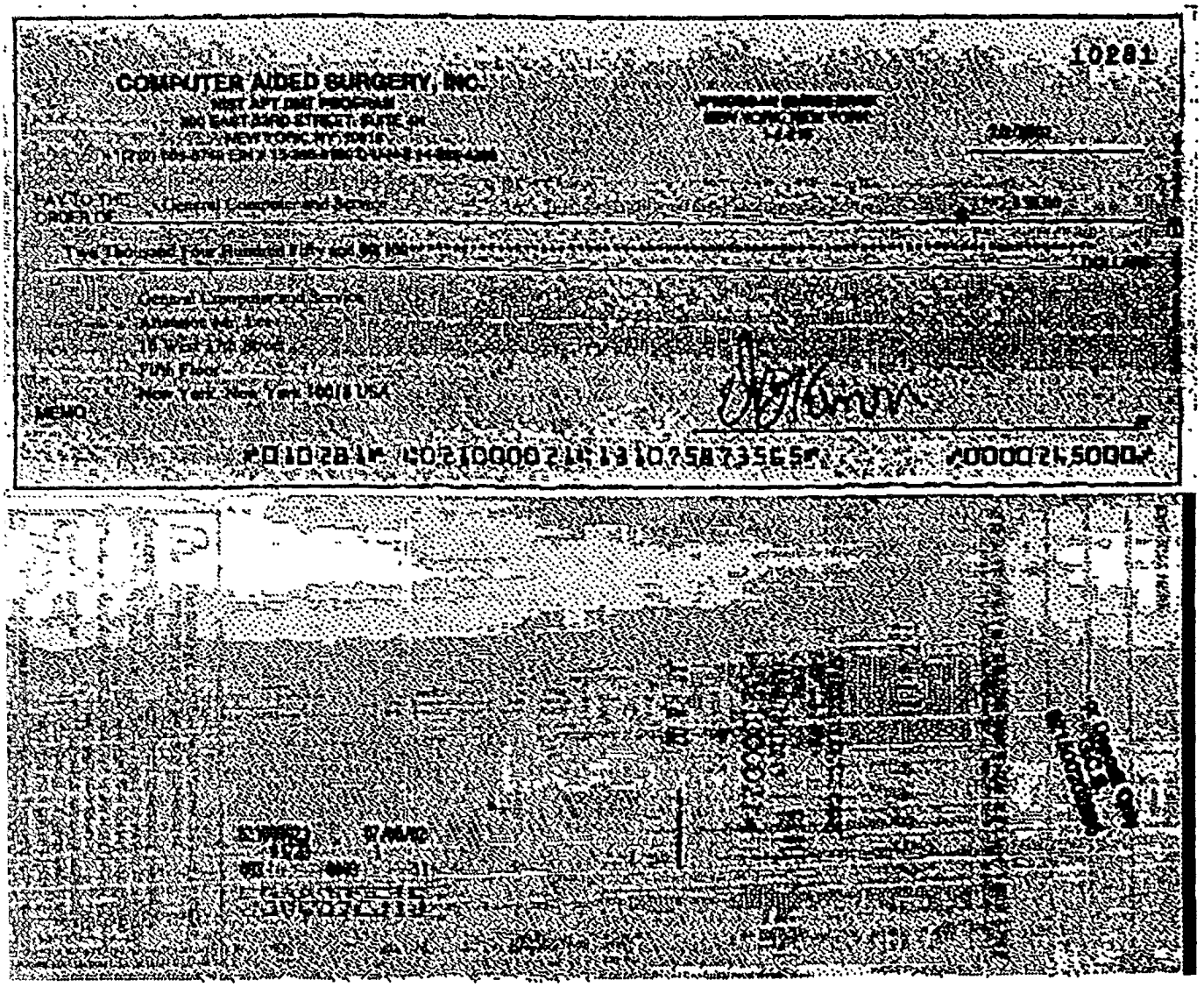


7/5/2002

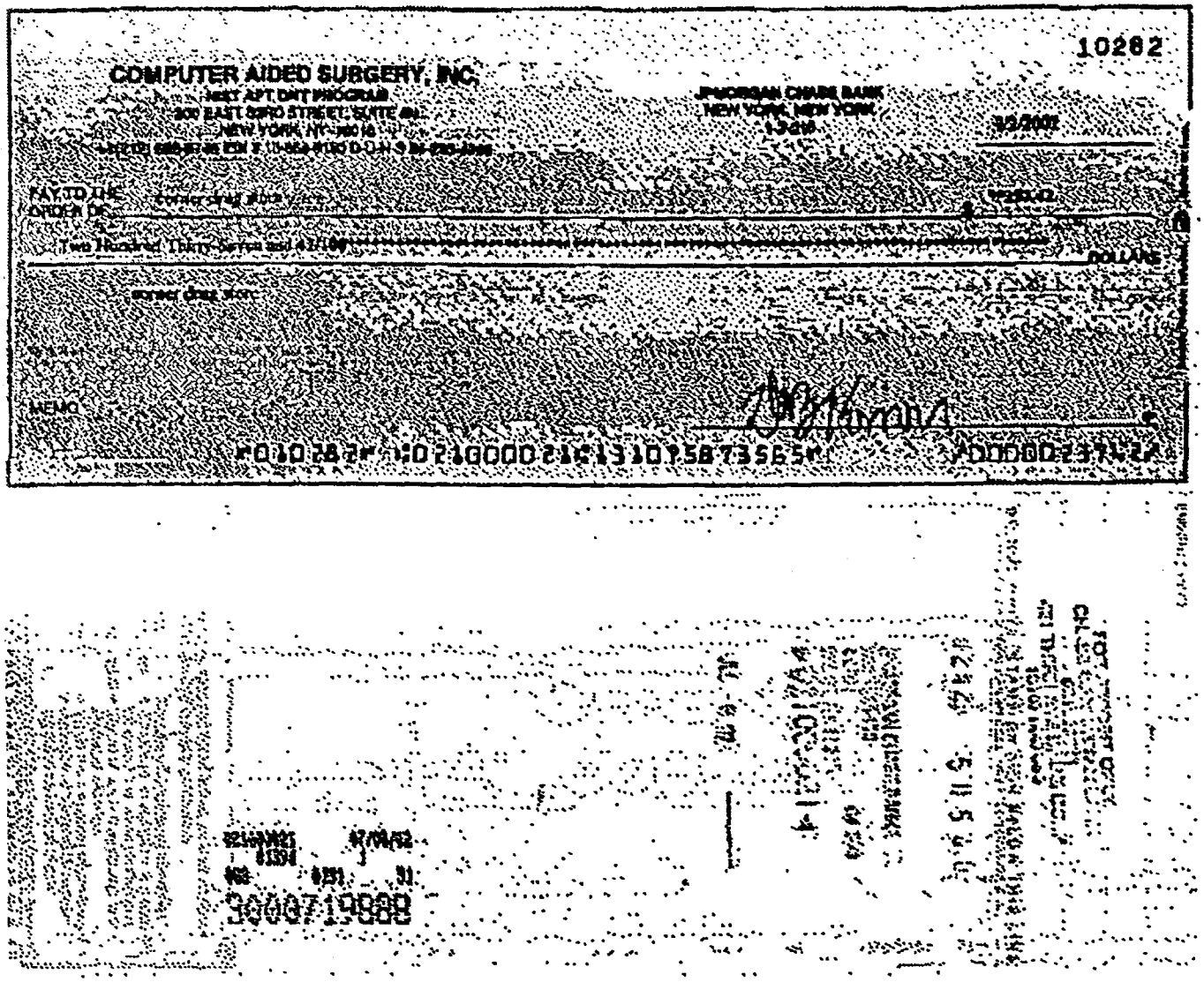




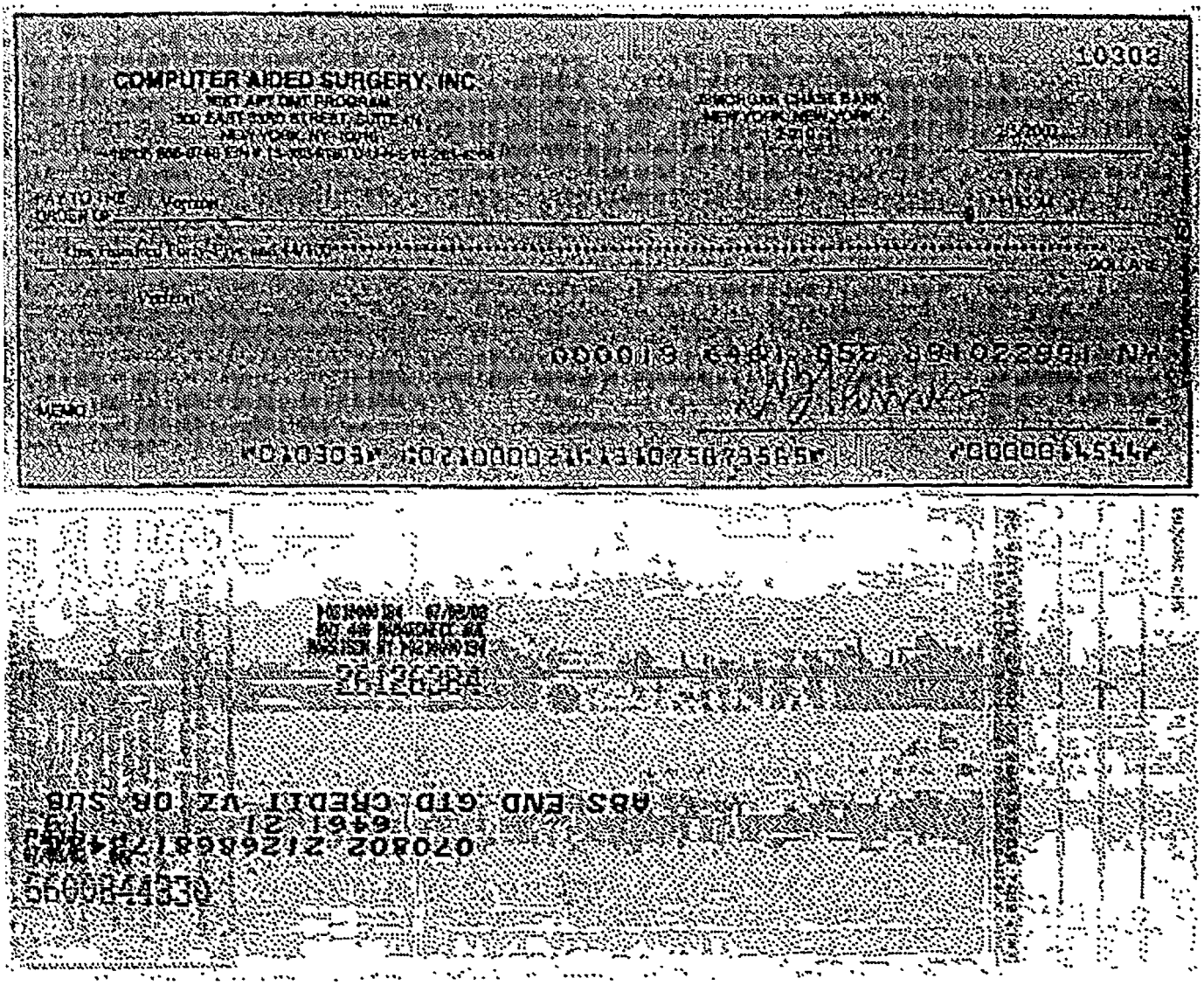
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053392515 Posting date 08-JUL-02



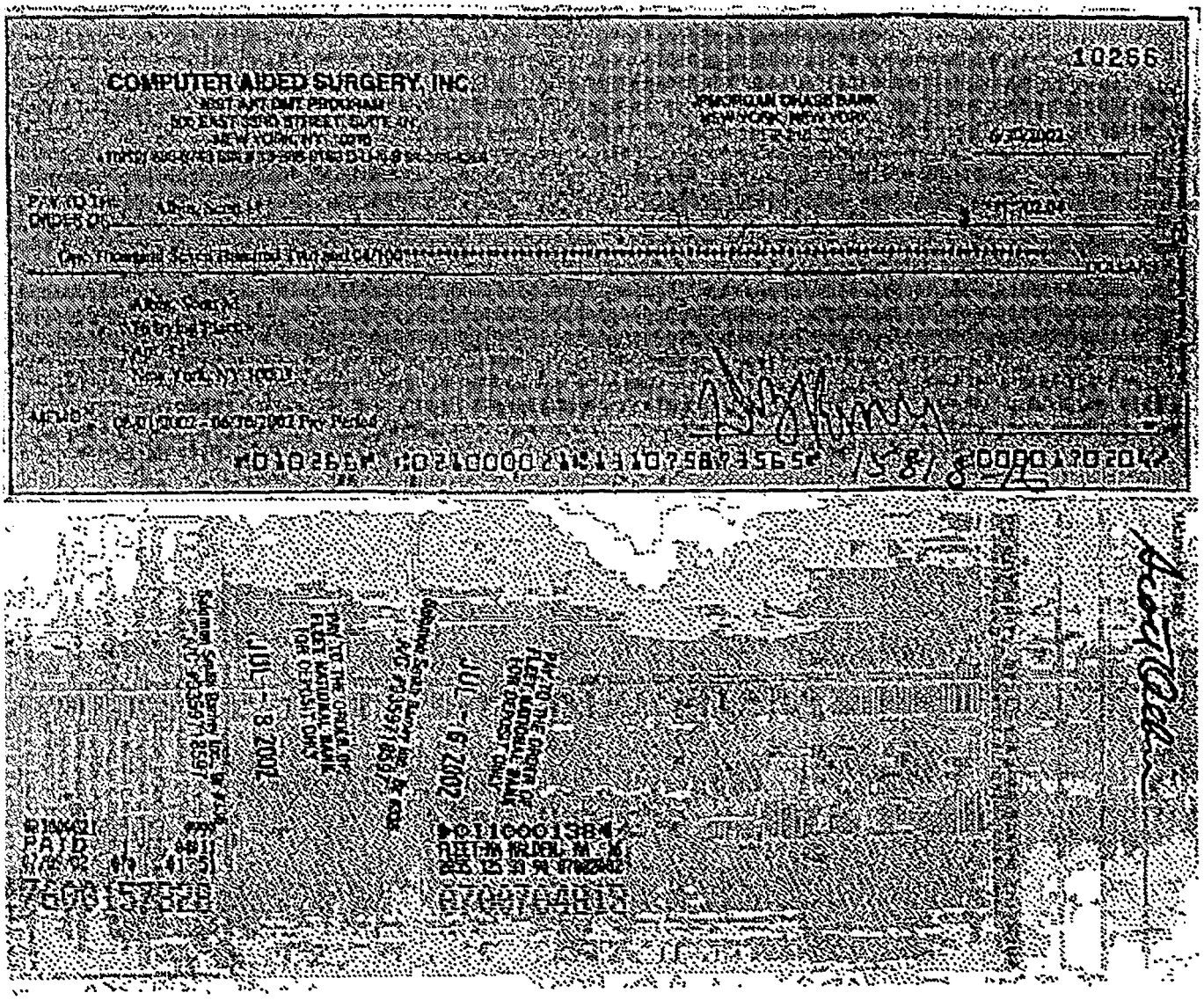
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030719888 Posting date 08-JUL-02



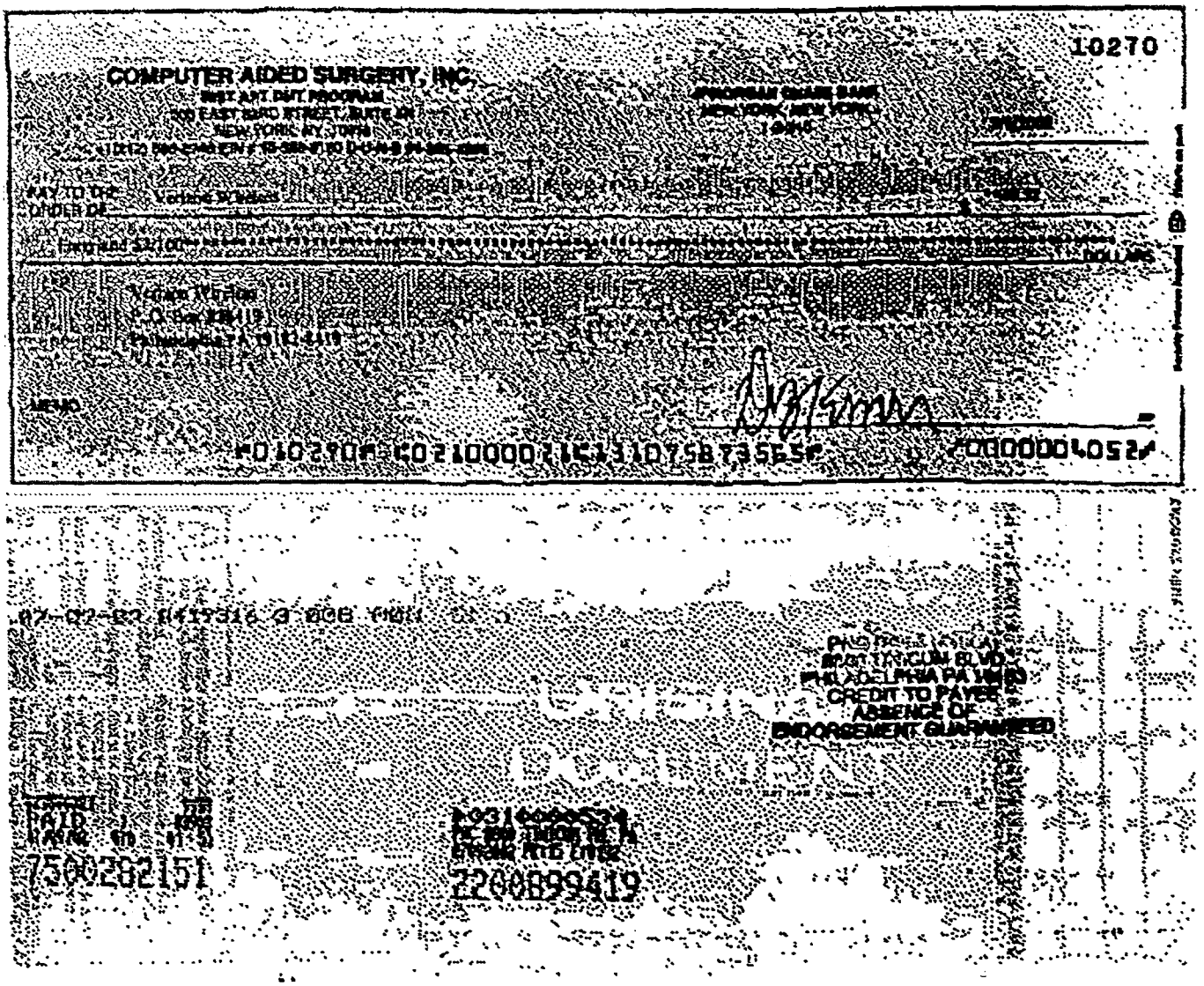
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012392969 Posting date 08-JUL-02



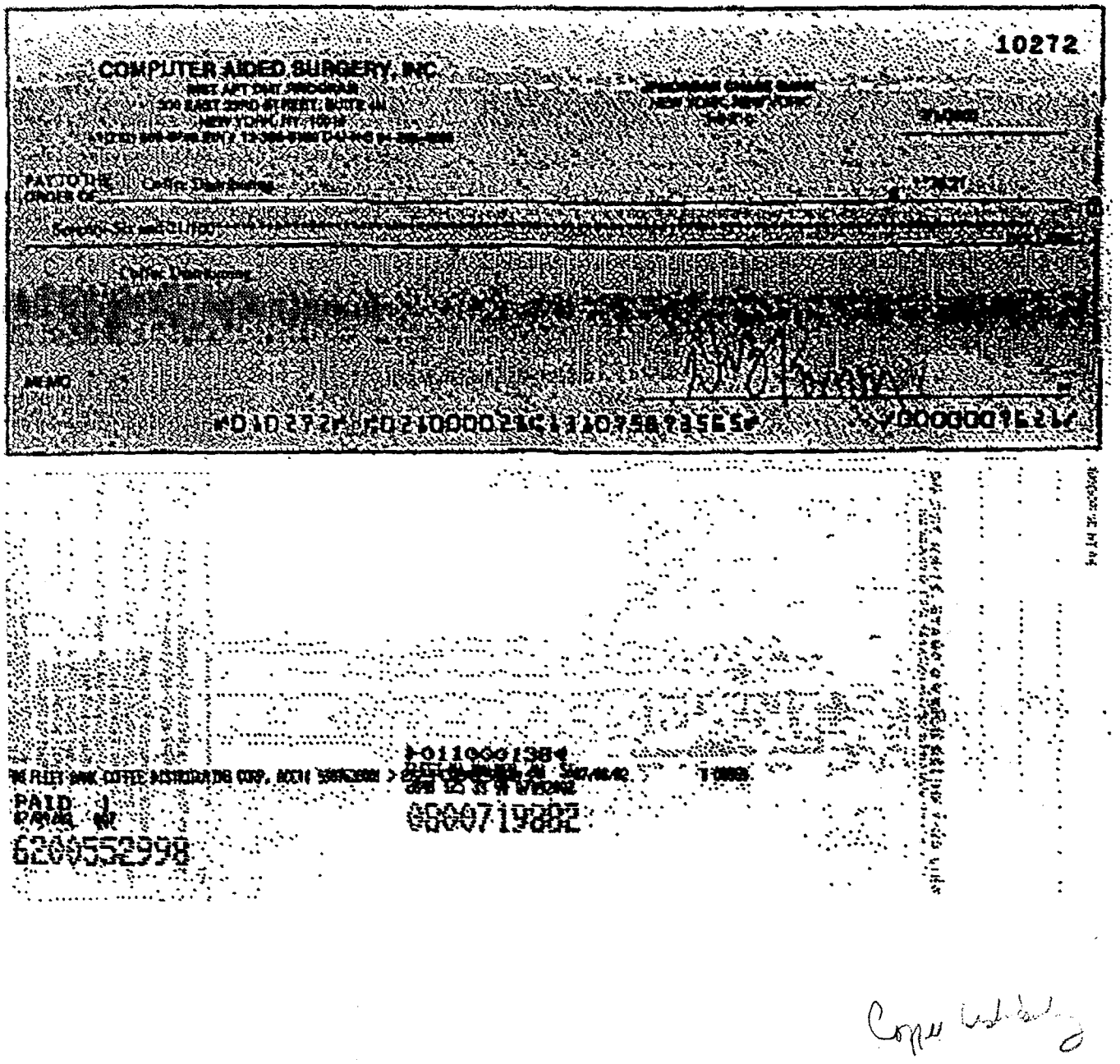
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076157328 Posting date 09-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075282151 Posting date 09-JUL-02

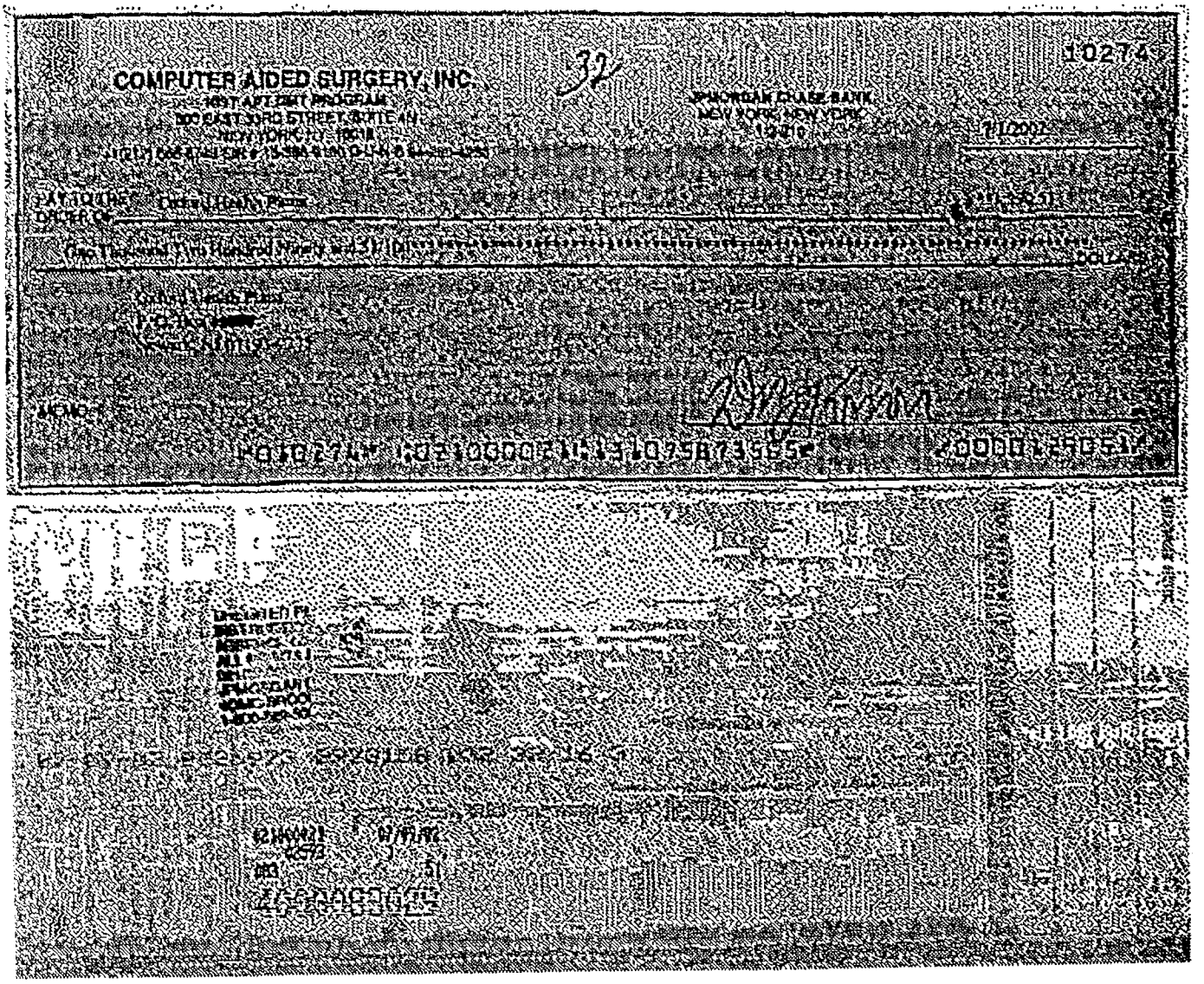


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012487420 Posting date 09-JUL-02

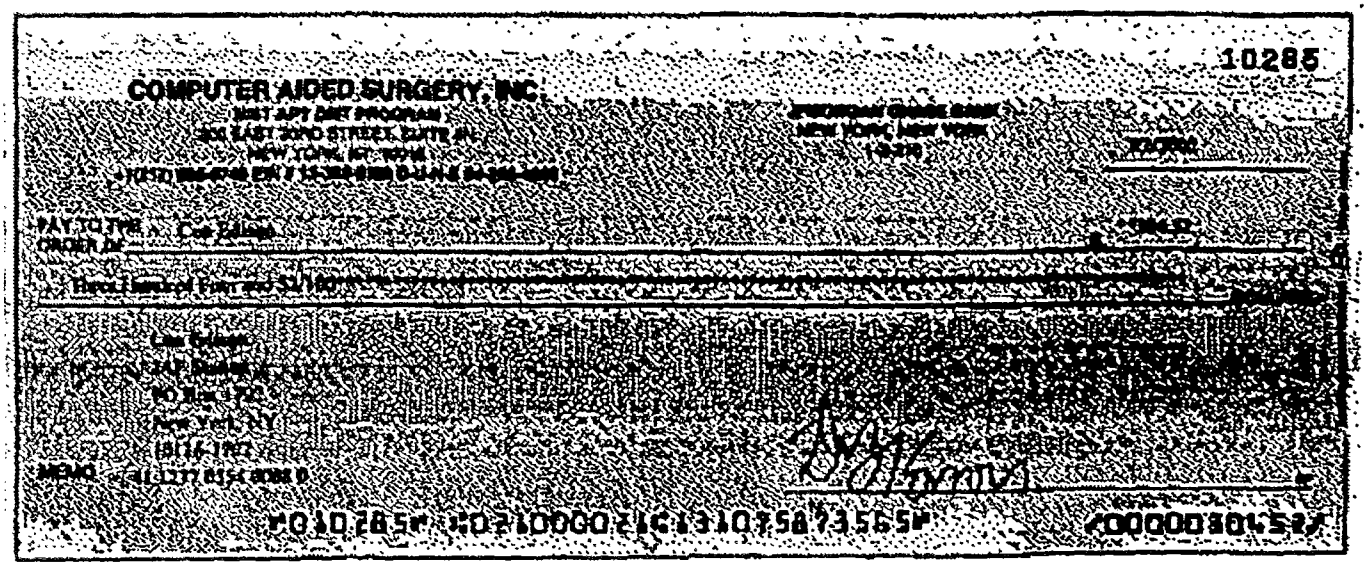


Copy Withheld

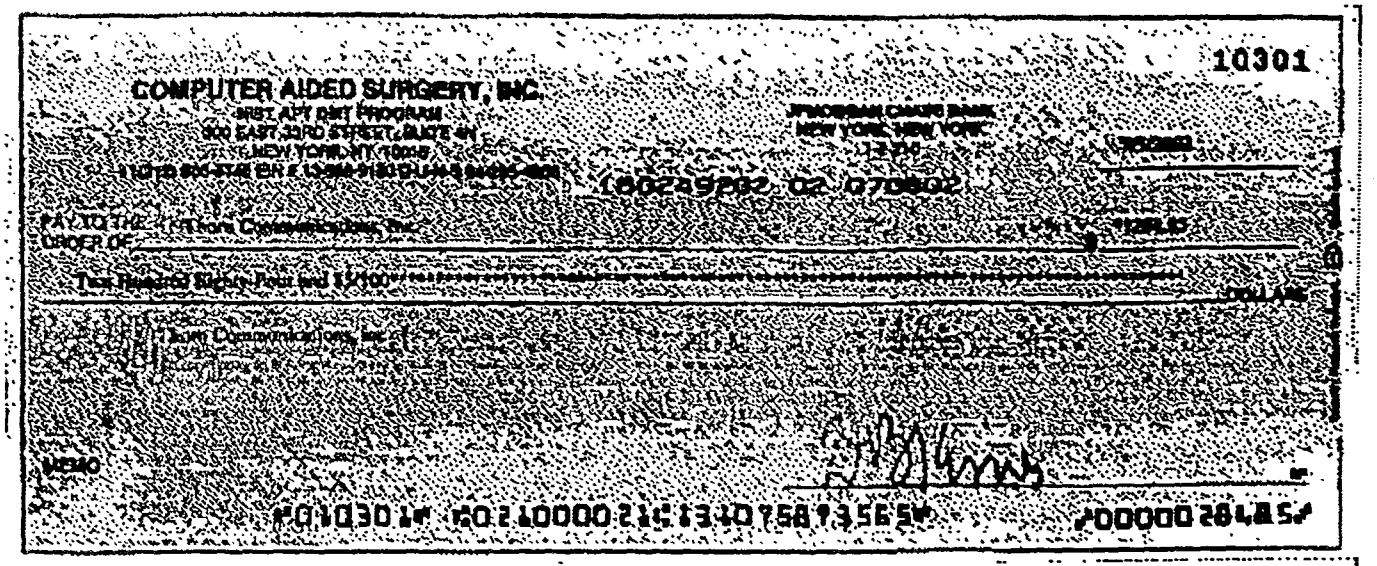
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040083029 Posting date 09-JUL-02

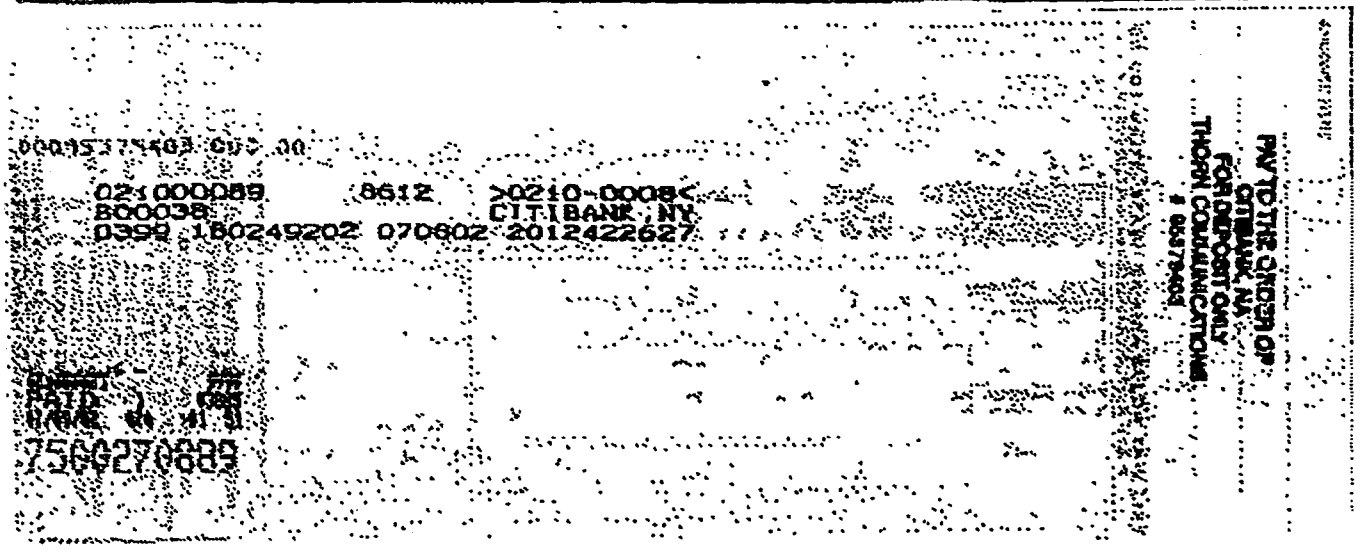


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012448268 Posting date 09-JUL-02

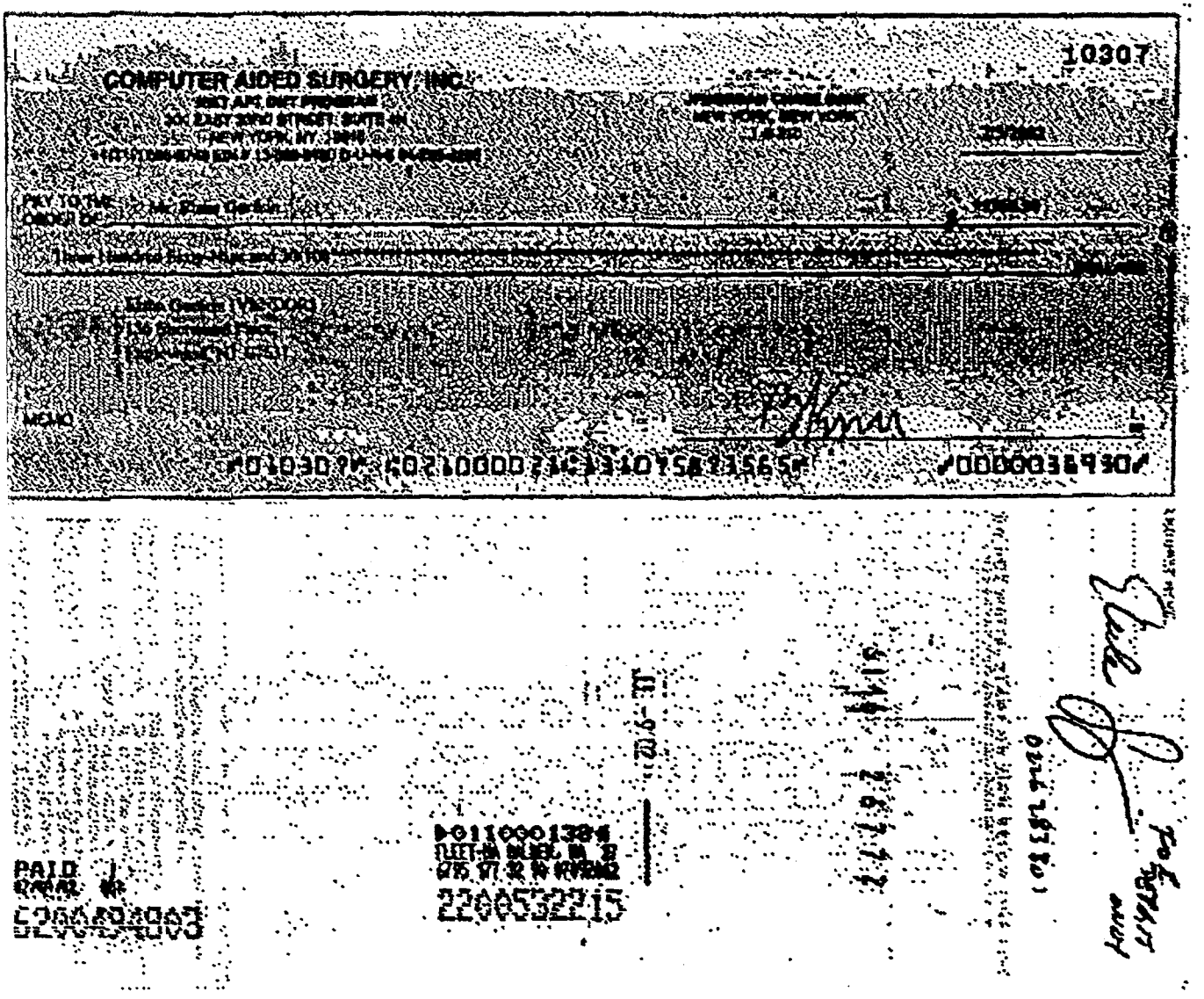


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075270889 Posting date 09-JUL-02

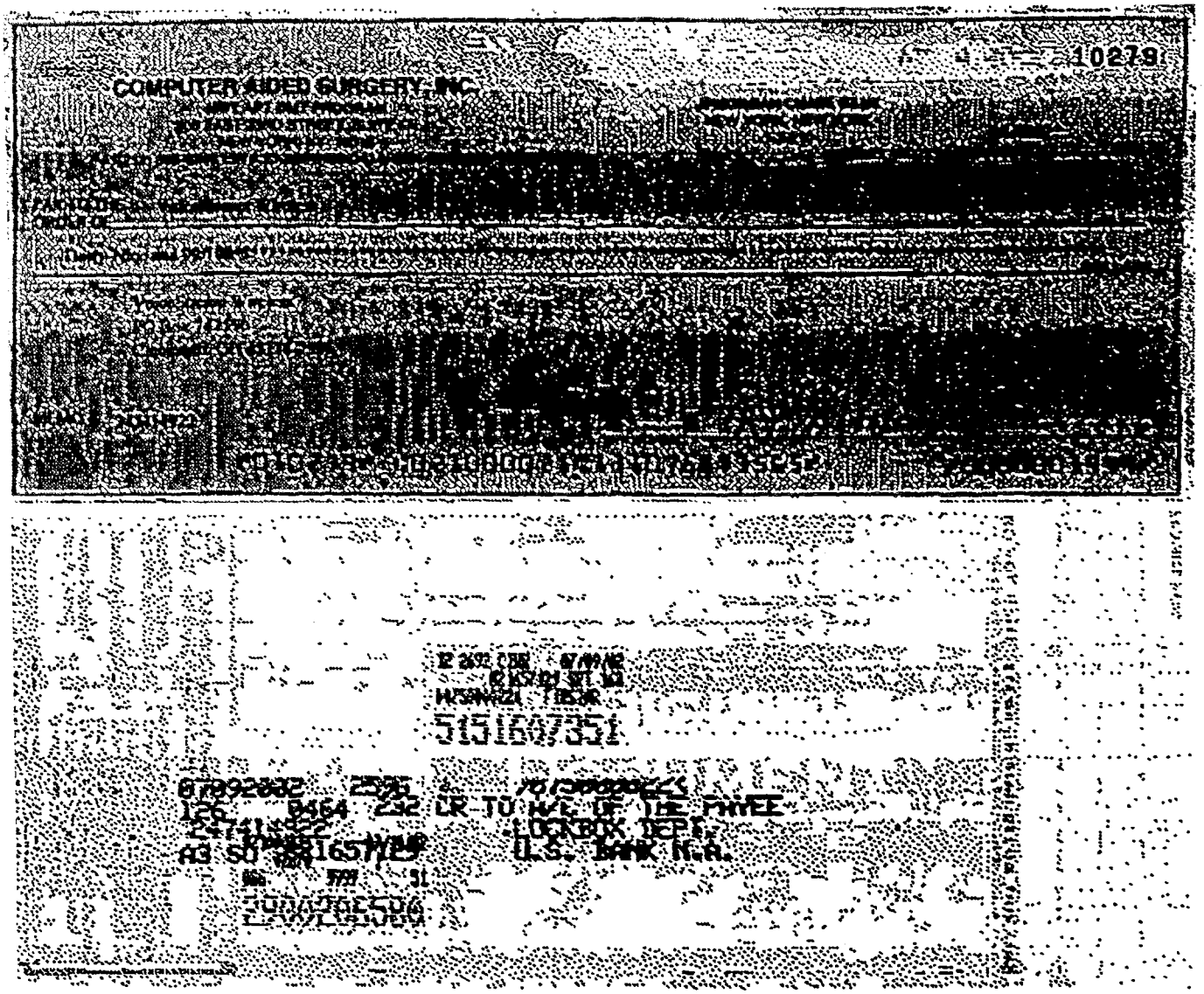




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012500981 Posting date 09-JUL-02

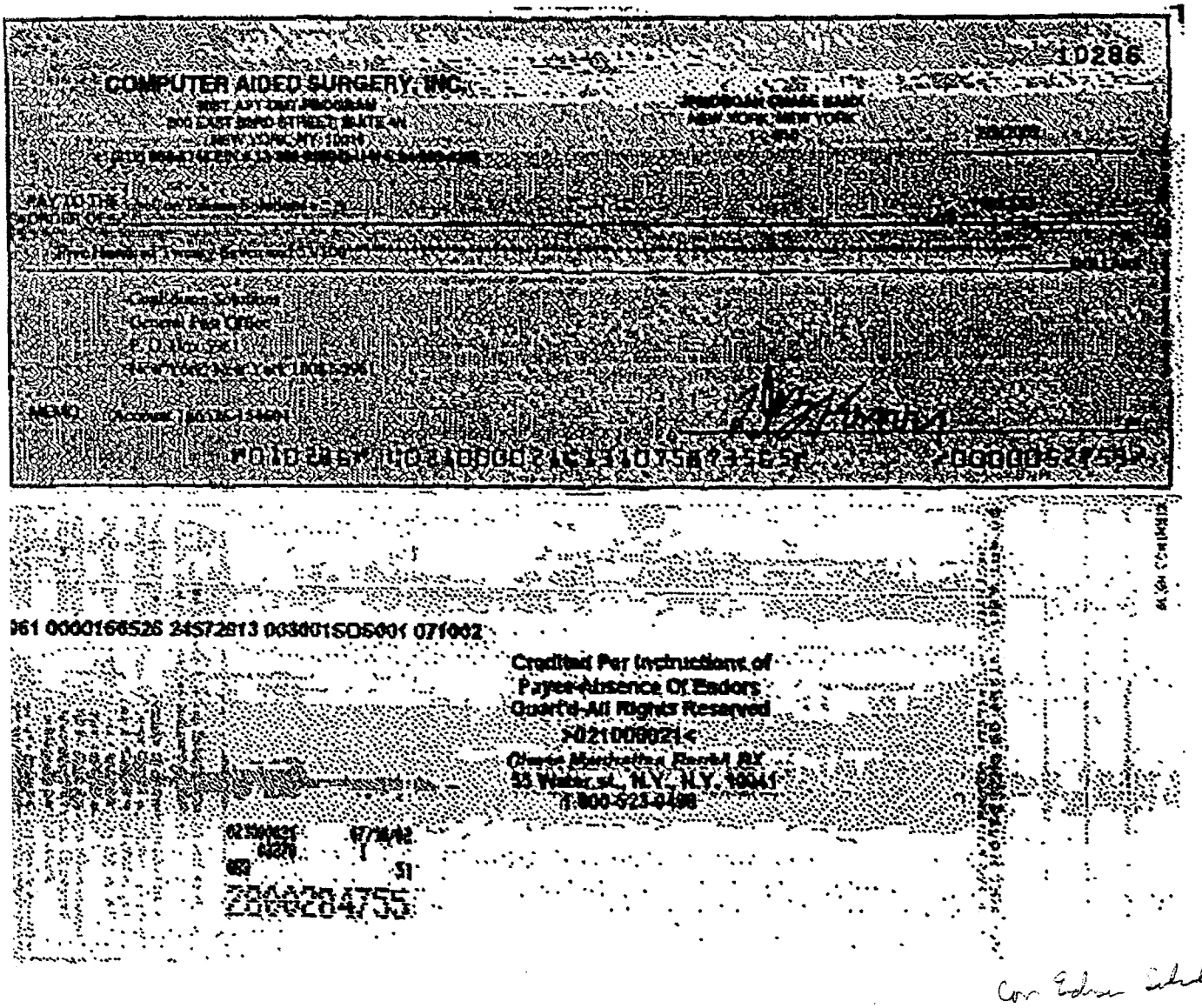


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029206580 Posting date 10-JUL-02

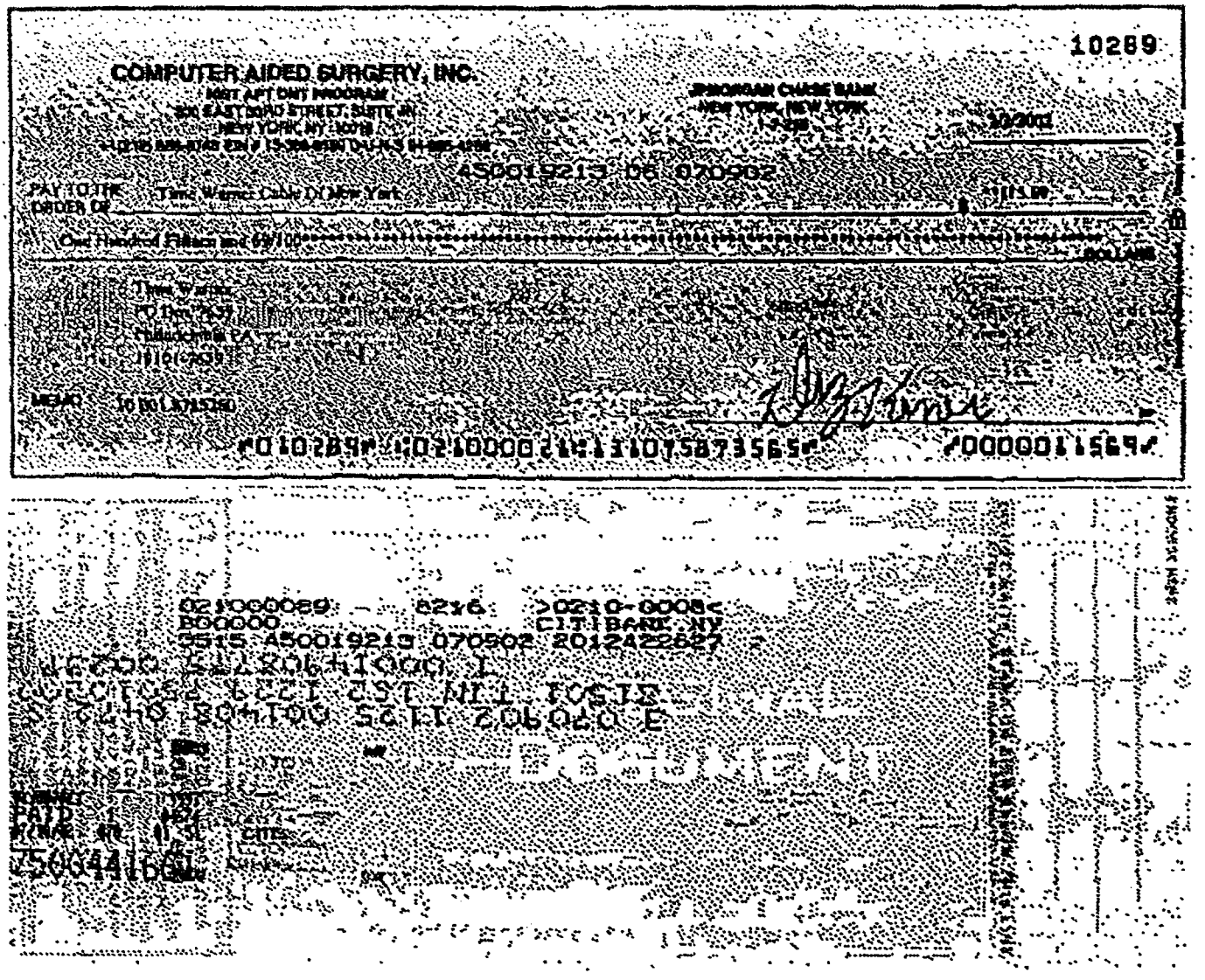


Vone Item Wrote

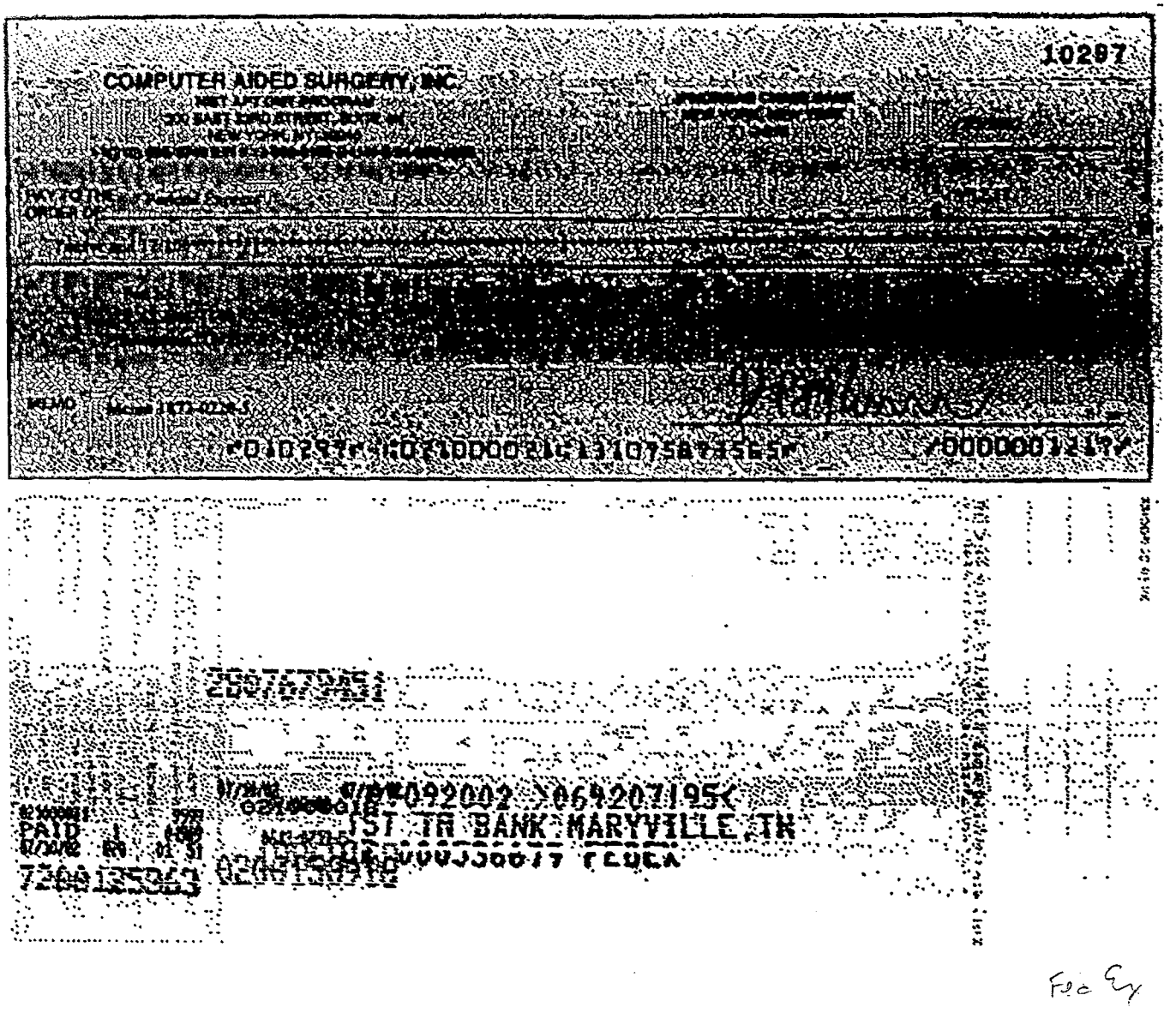
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028284755 Posting date 10-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075441661 Posting date 10-JUL-02

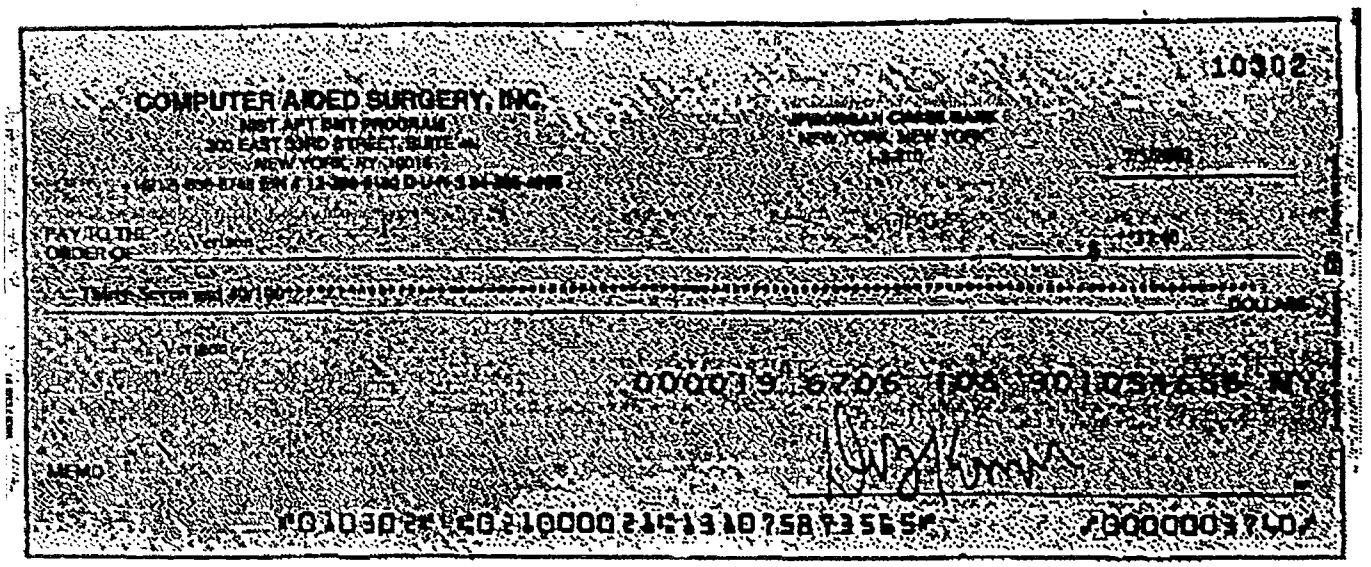


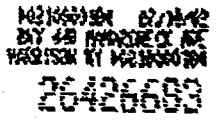
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072125363 Posting date 10-JUL-02



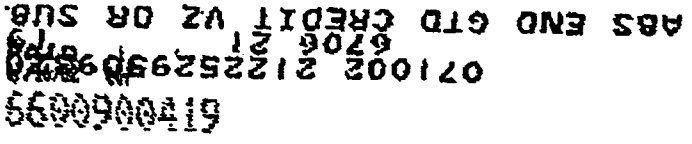
Fee Ey

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012718519 Posting date 10-JUL-02



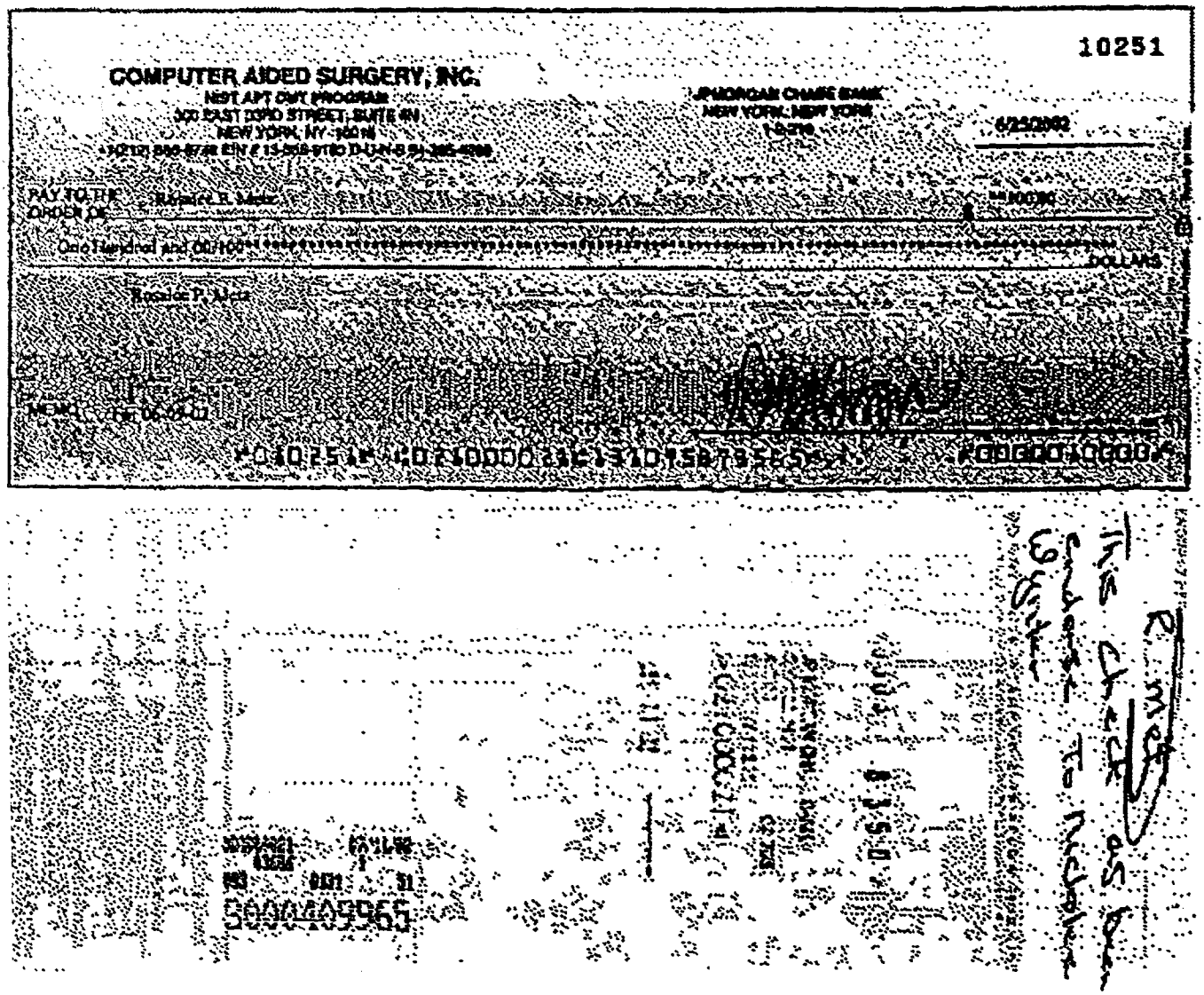


26426669



5690900419

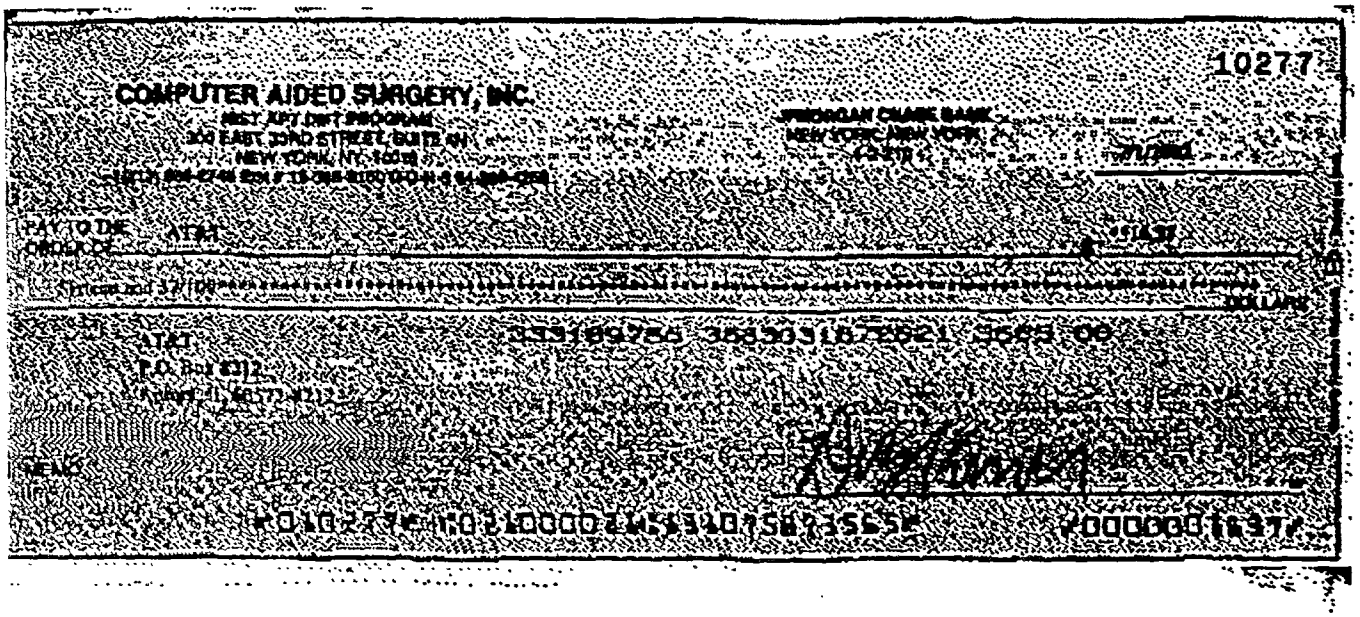
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030409965 Posting date 11-JUL-02

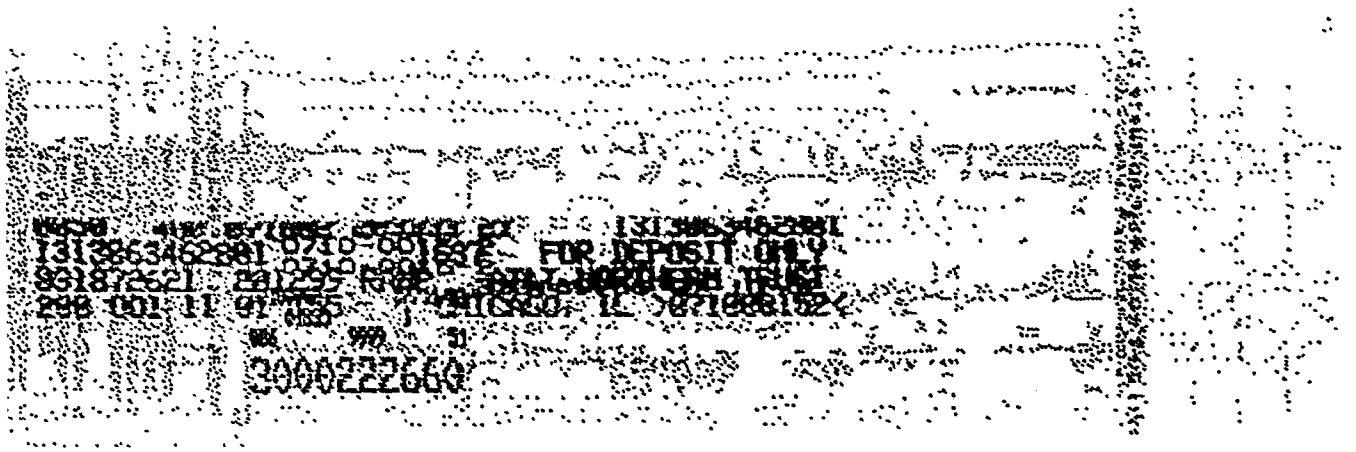


This check was sent to Rosalee Metz

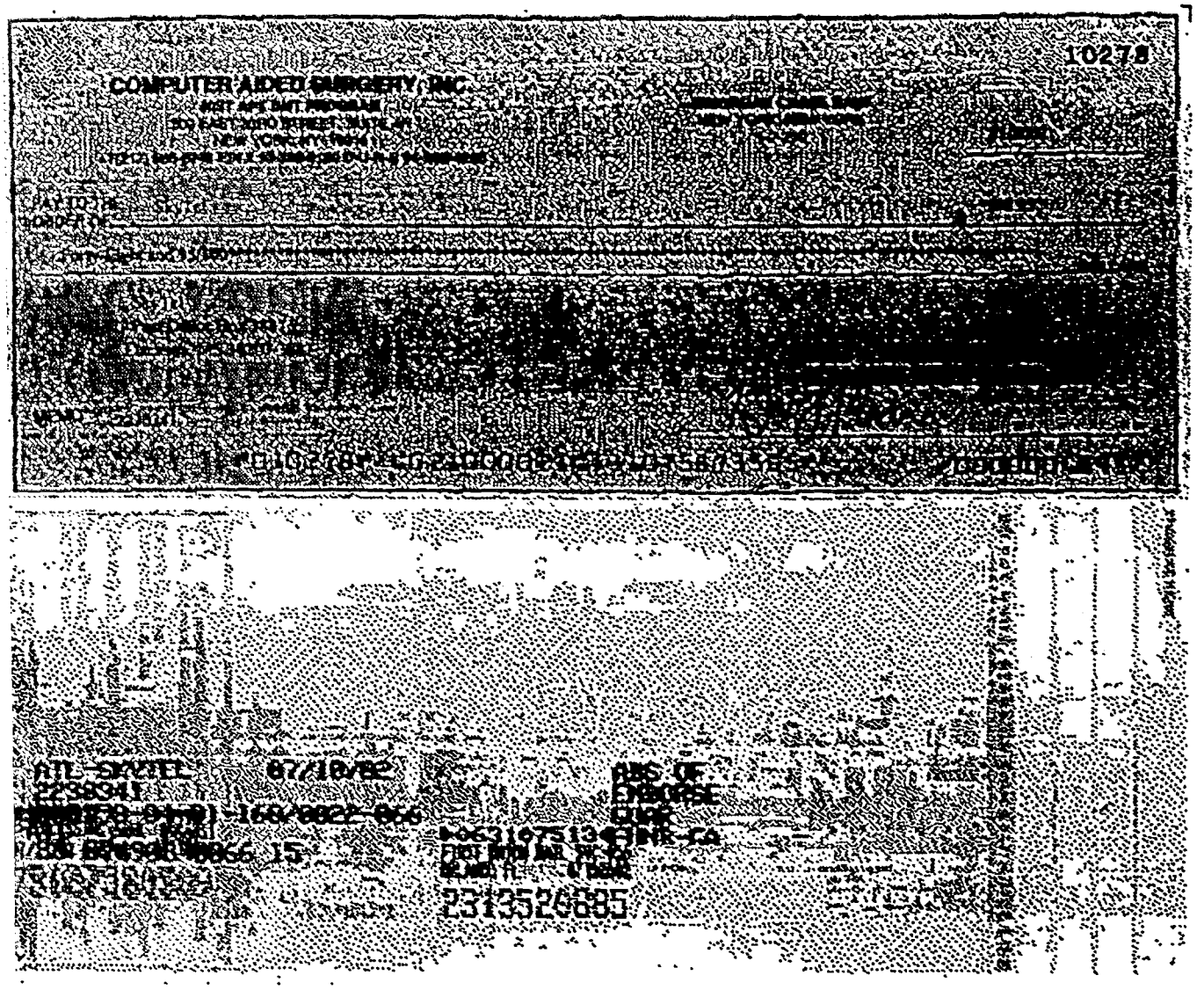
Rosalee Metz

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030222660 Posting date 11-JUL-02

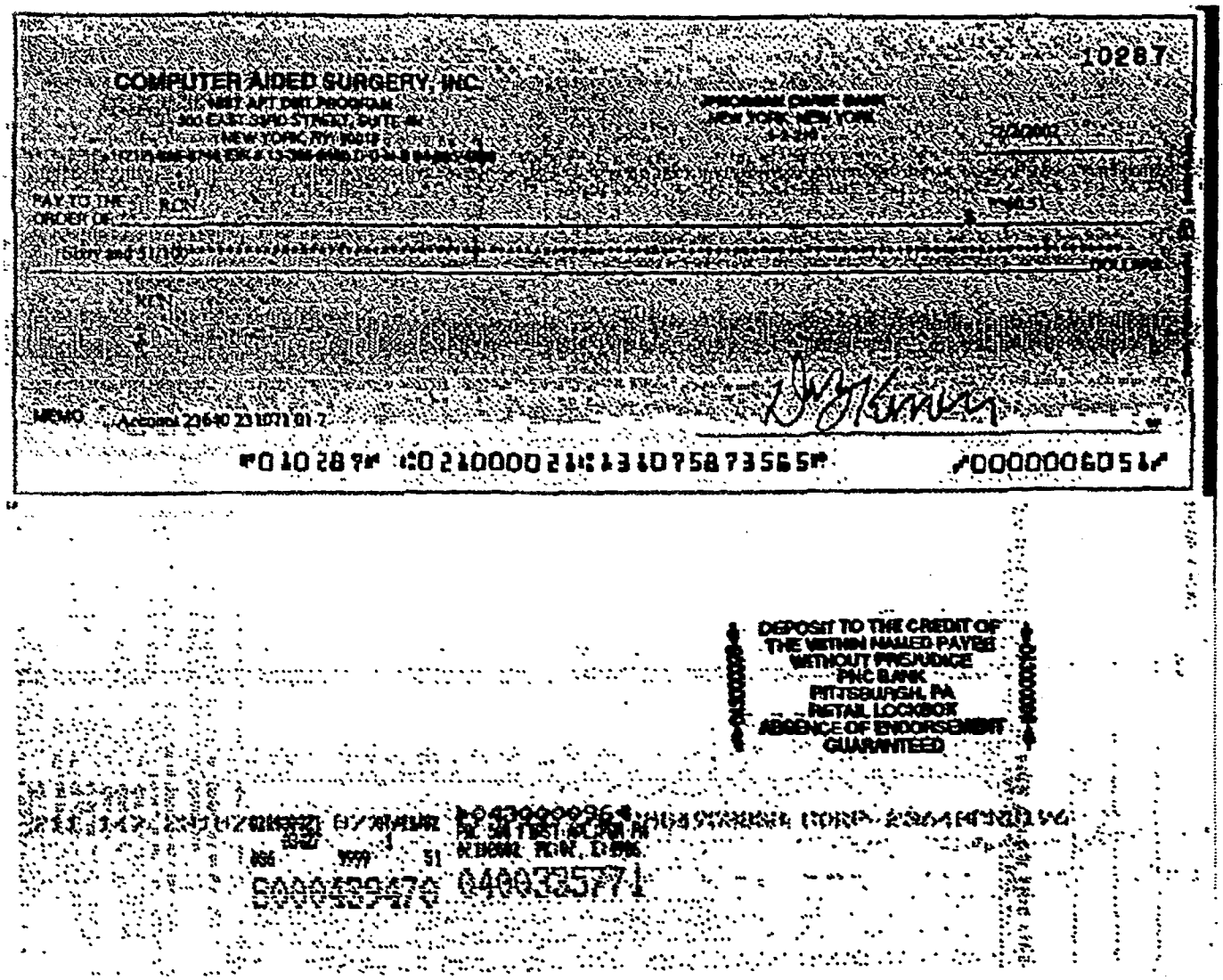




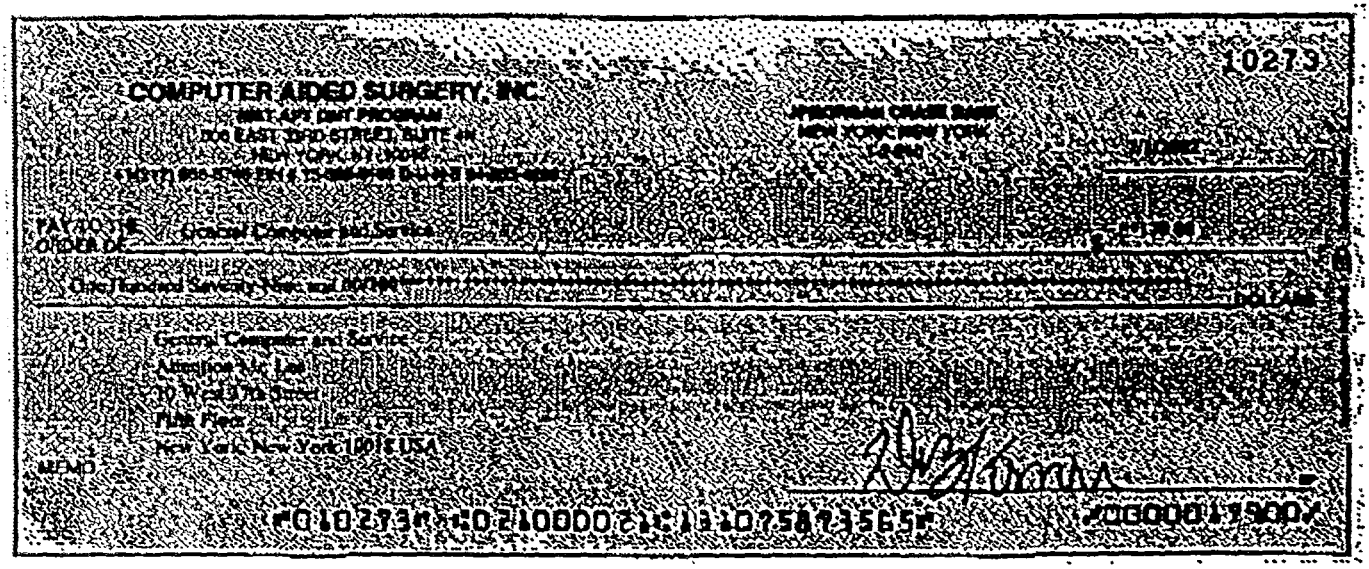
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078716180 Posting date 11-JUL-02

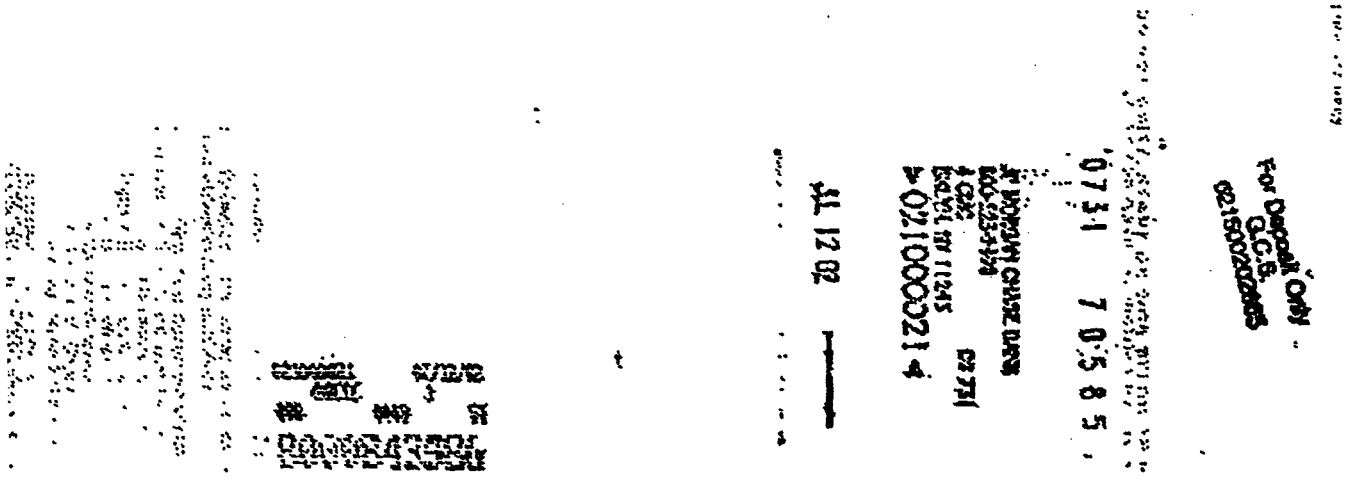


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080439470 Posting date 11-JUL-02

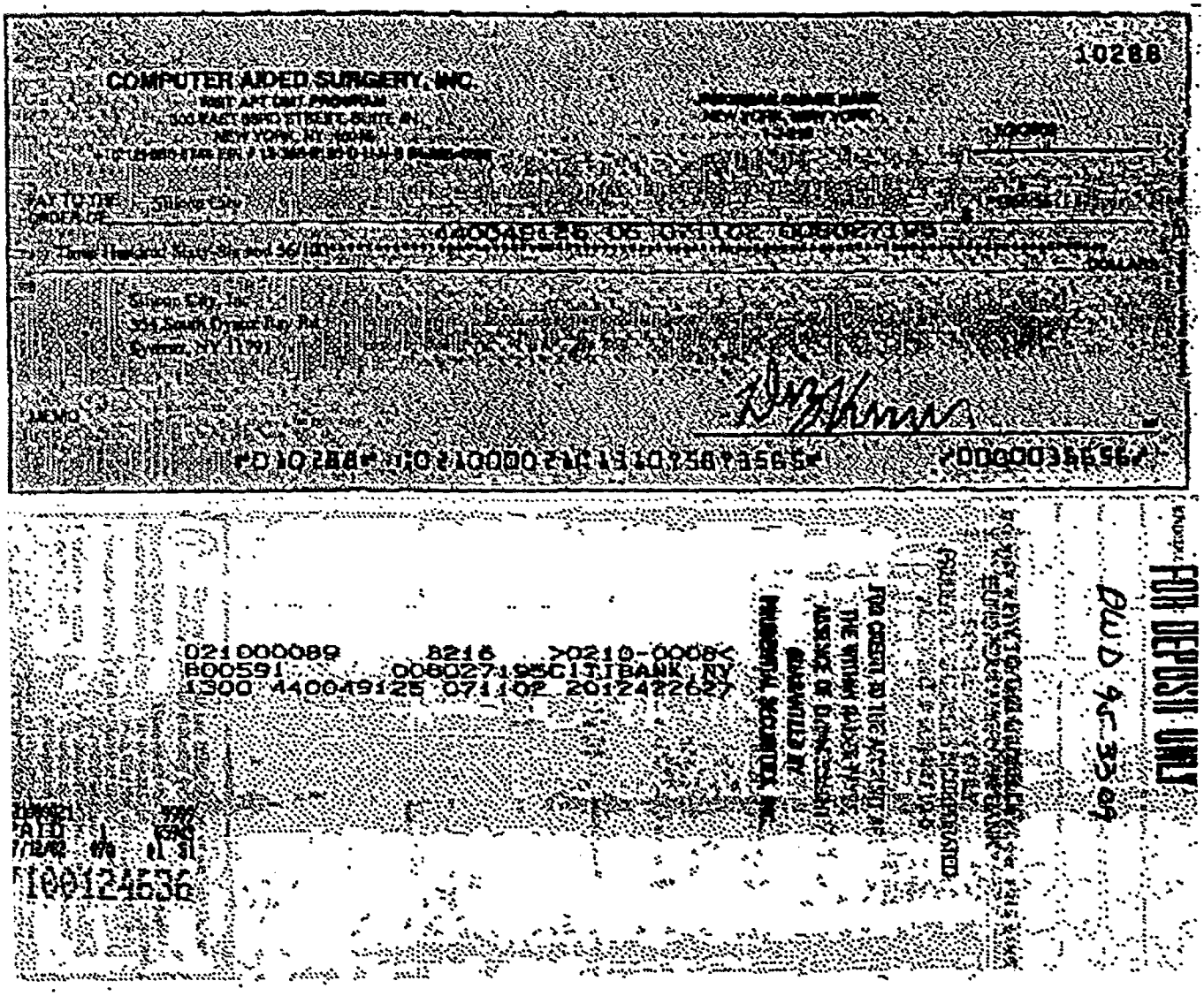


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080843986 Posting date 12-JUL-02

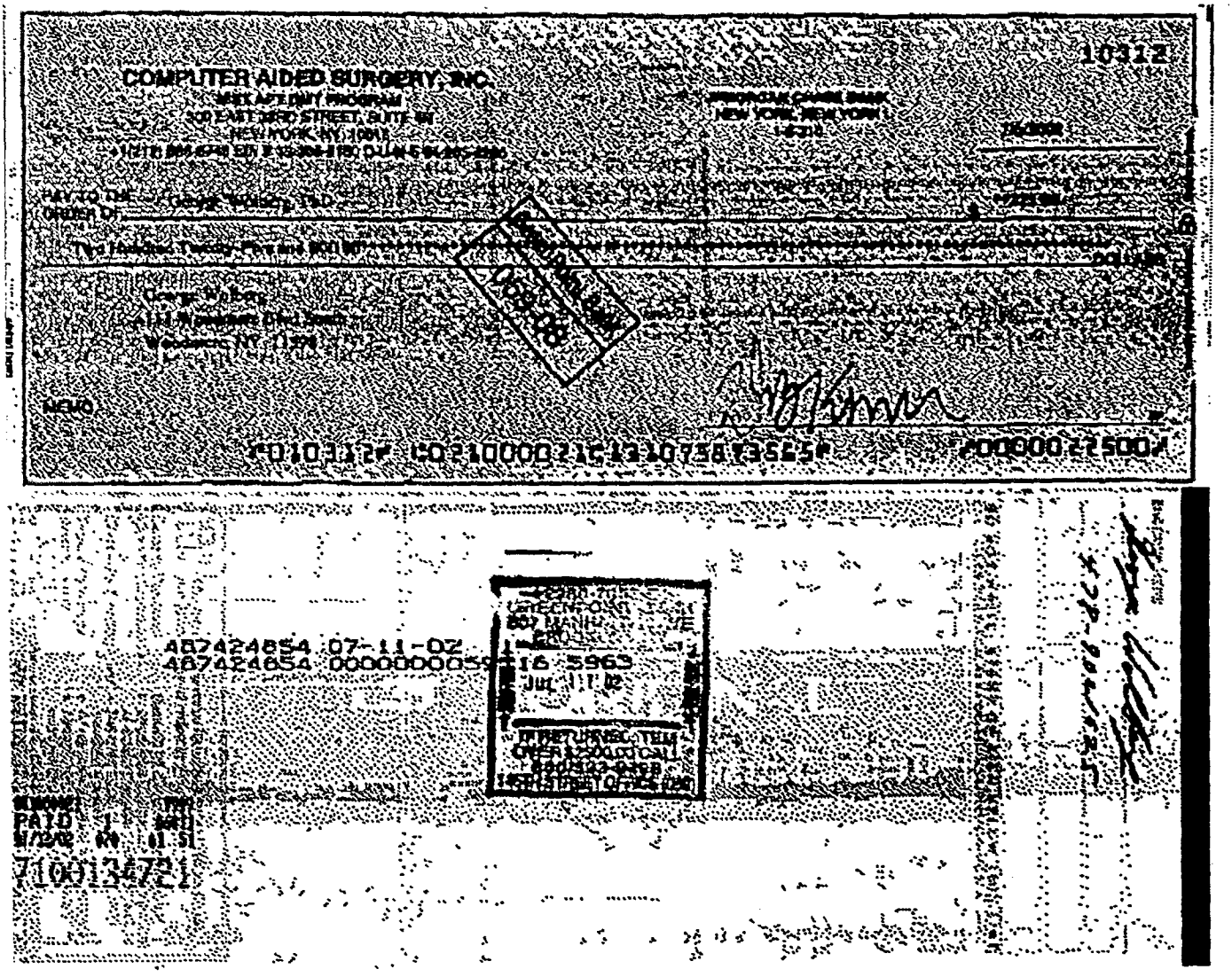




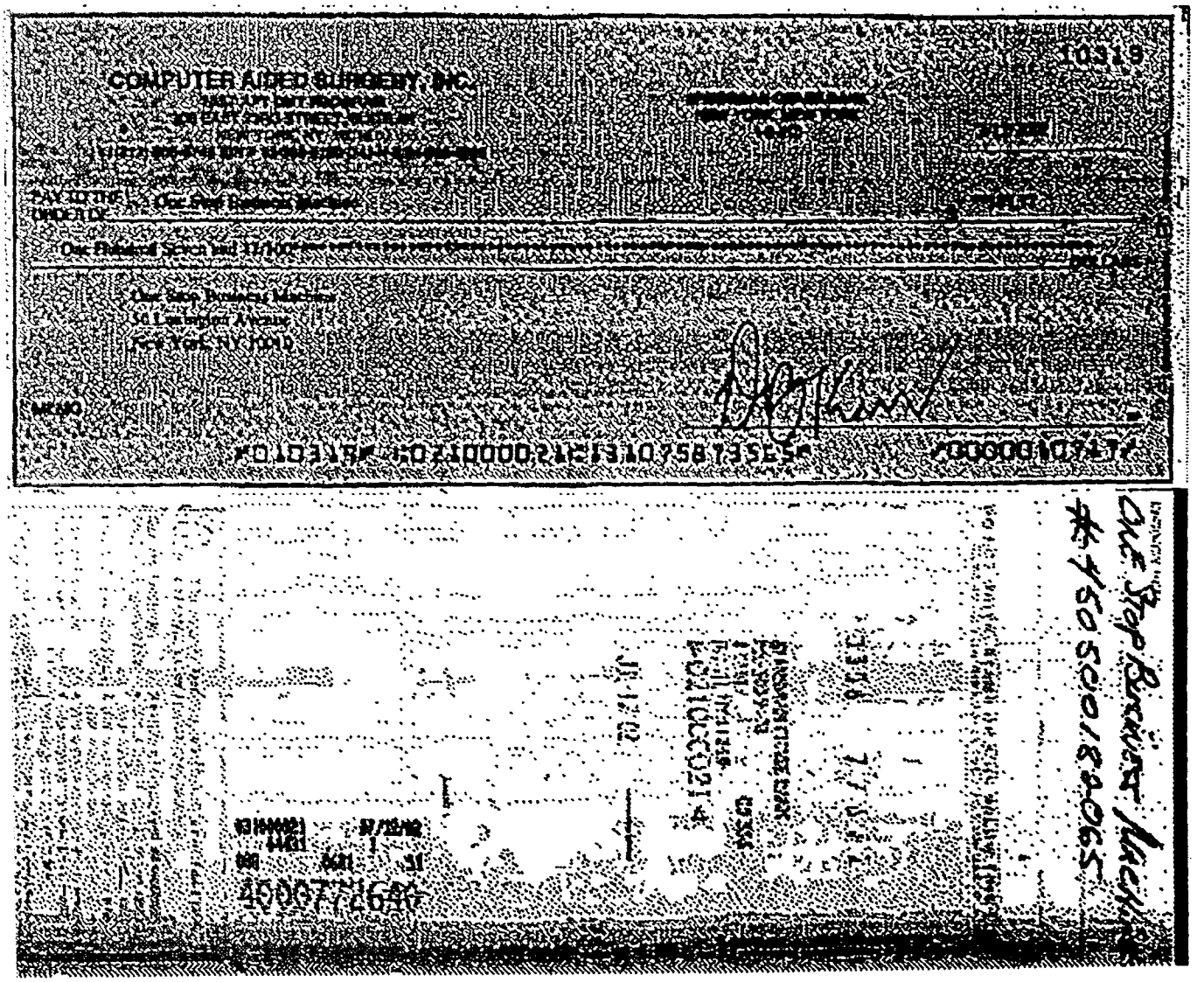
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071124636 Posting date 12-JUL-02



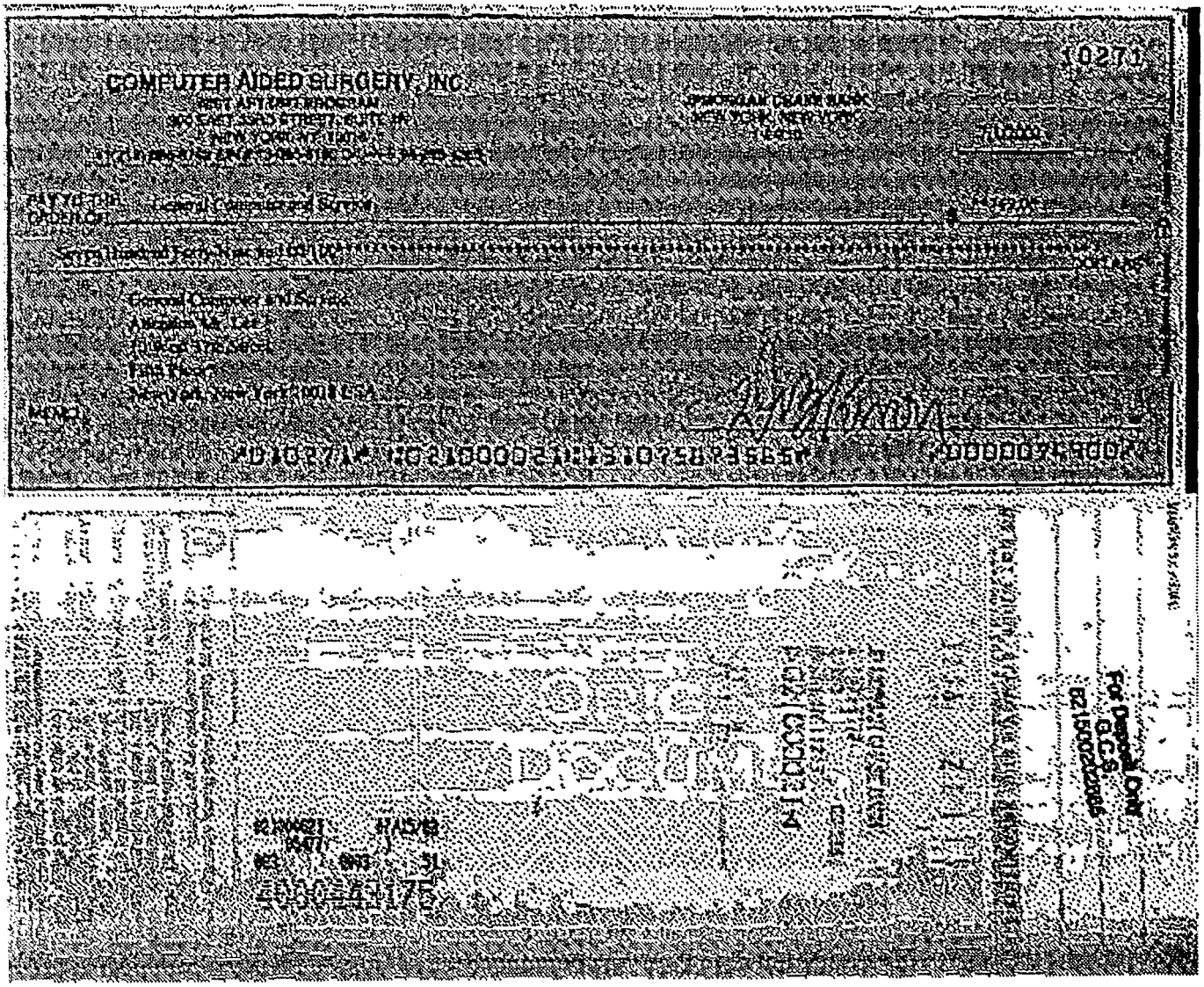
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071134721 Posting date 12-JUL-02



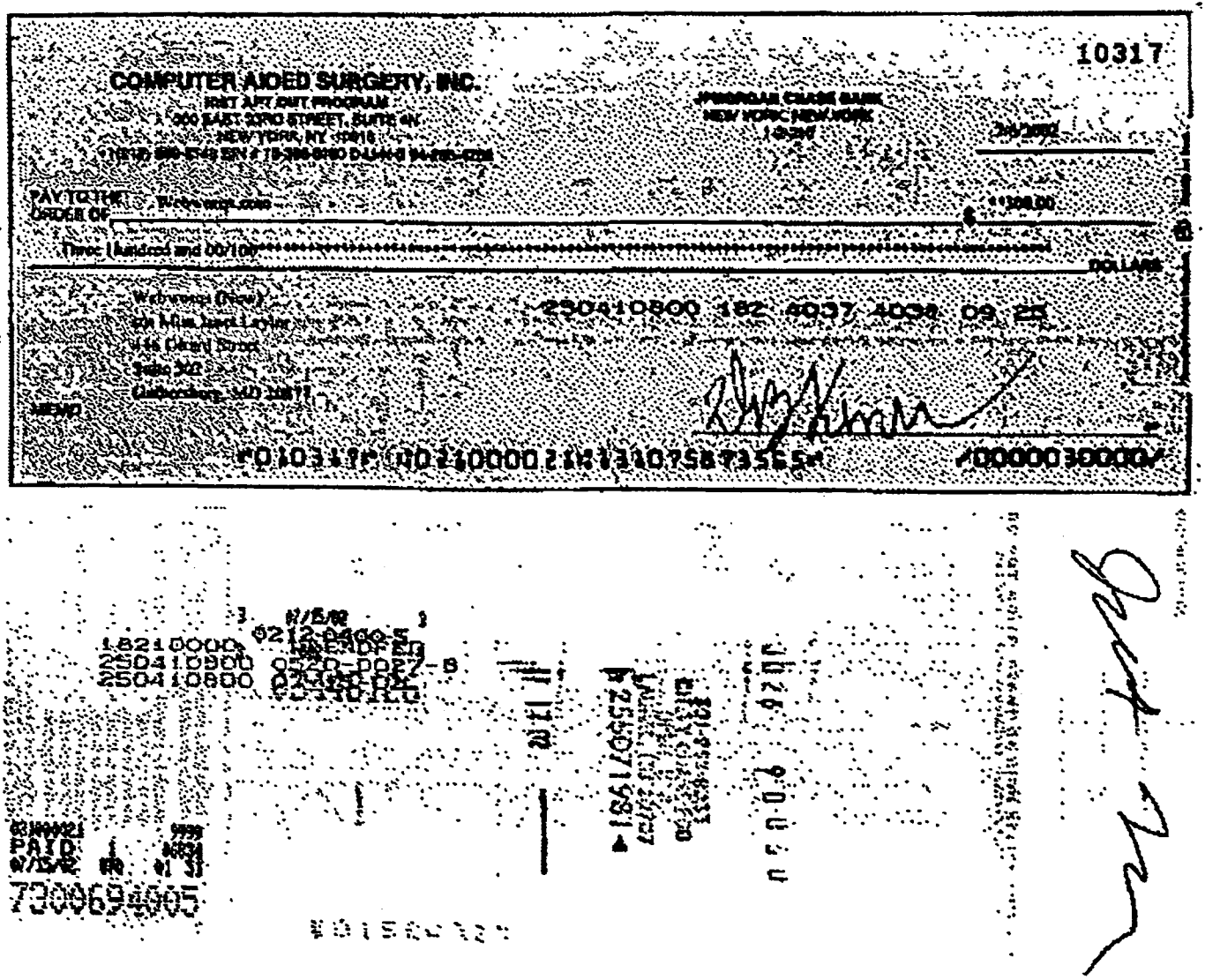
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040772640 Posting date 12-JUL-02



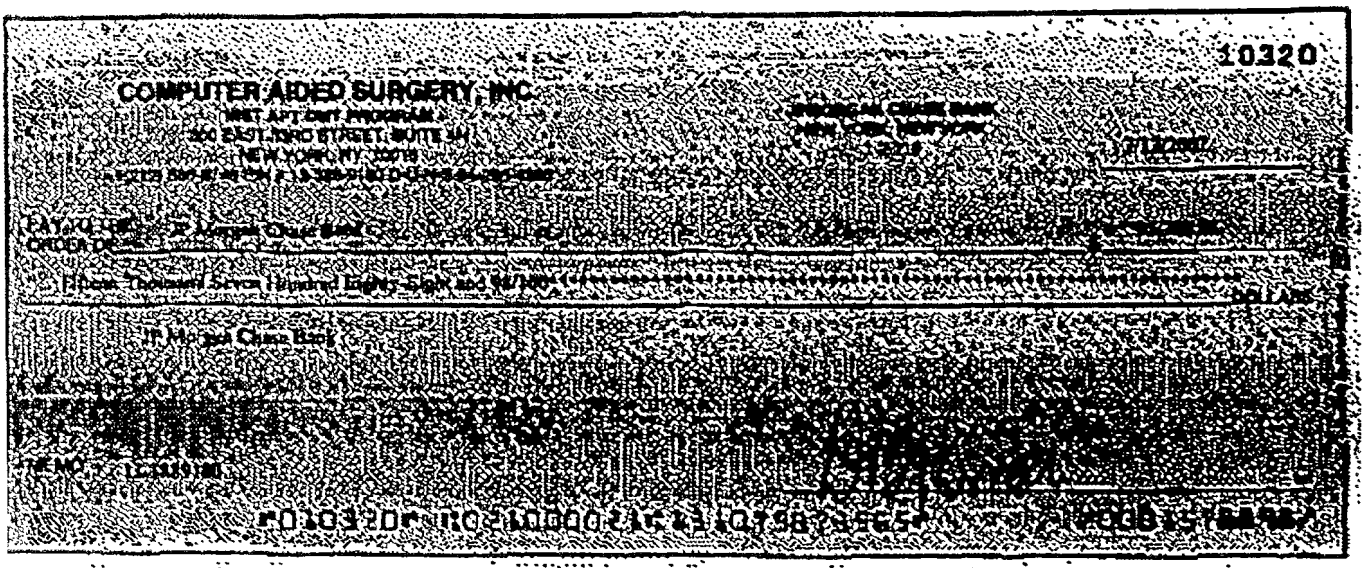
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040443175 Posting date 15-JUL-02

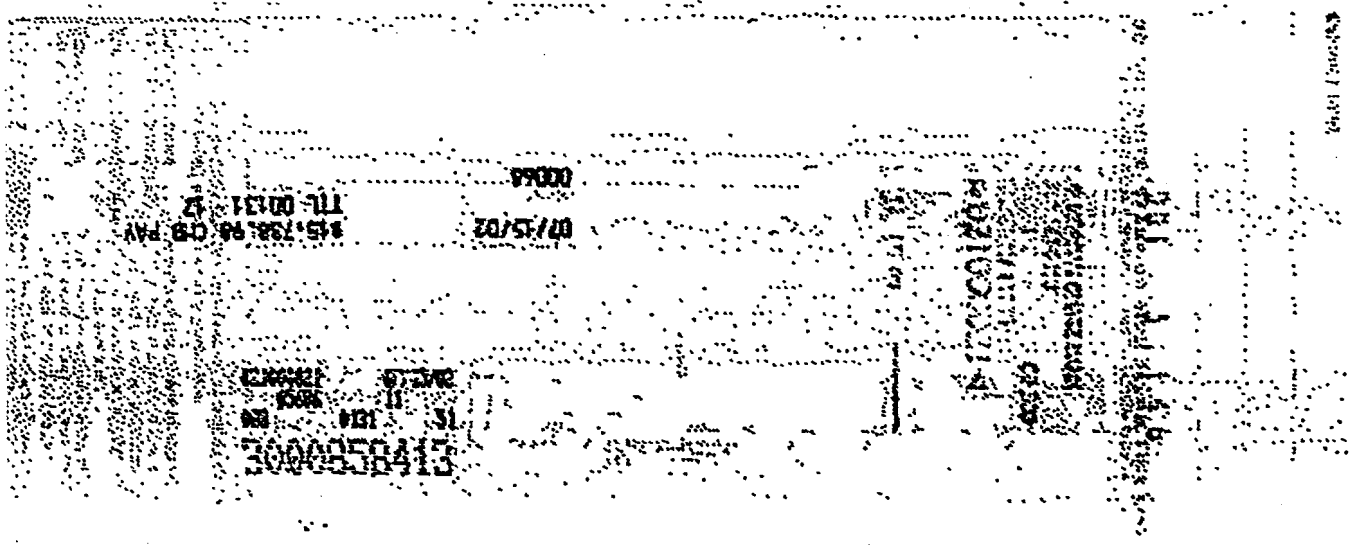


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073694005 Posting date 15-JUL-02



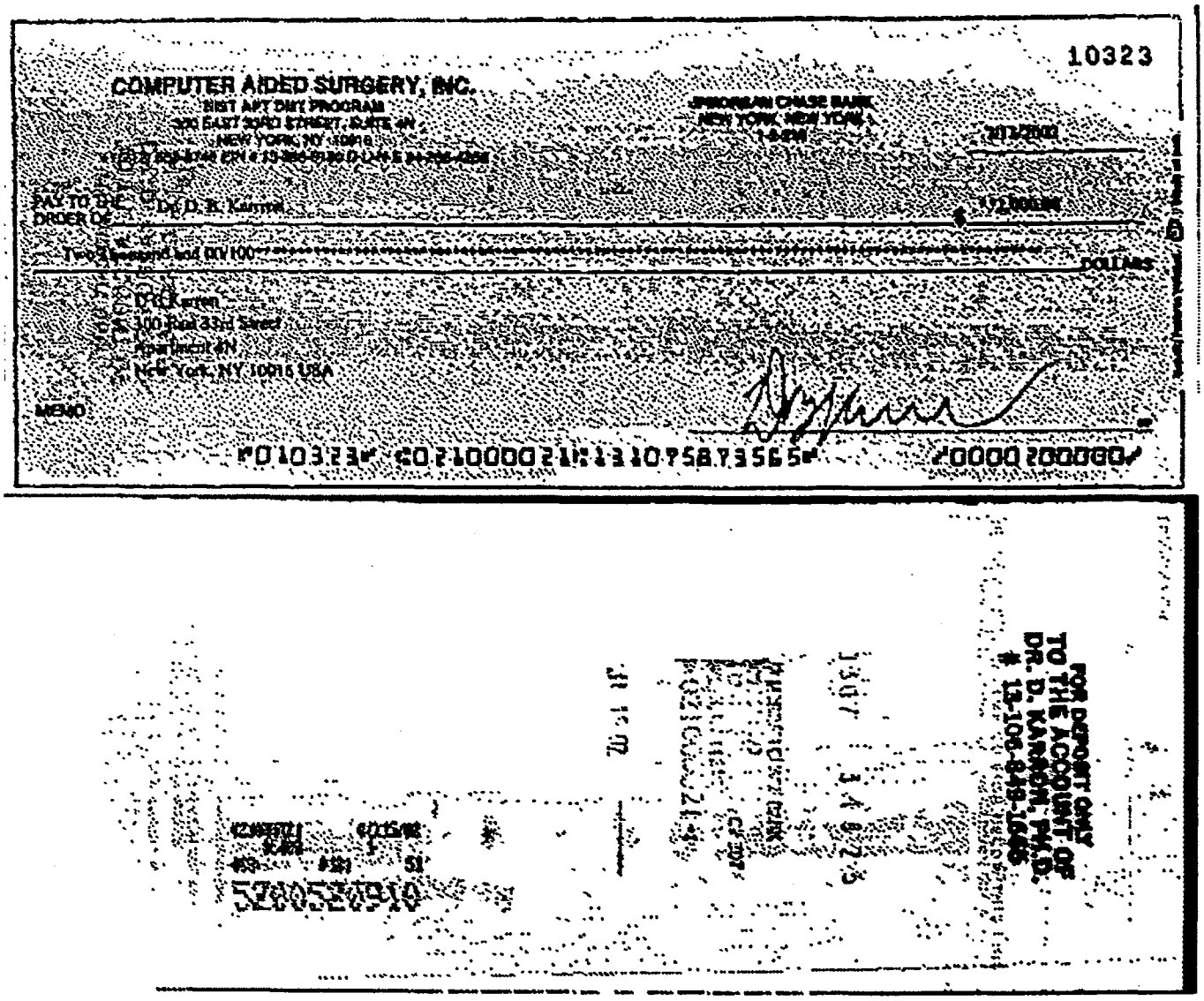
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030858413 Posting date 15-JUL-02



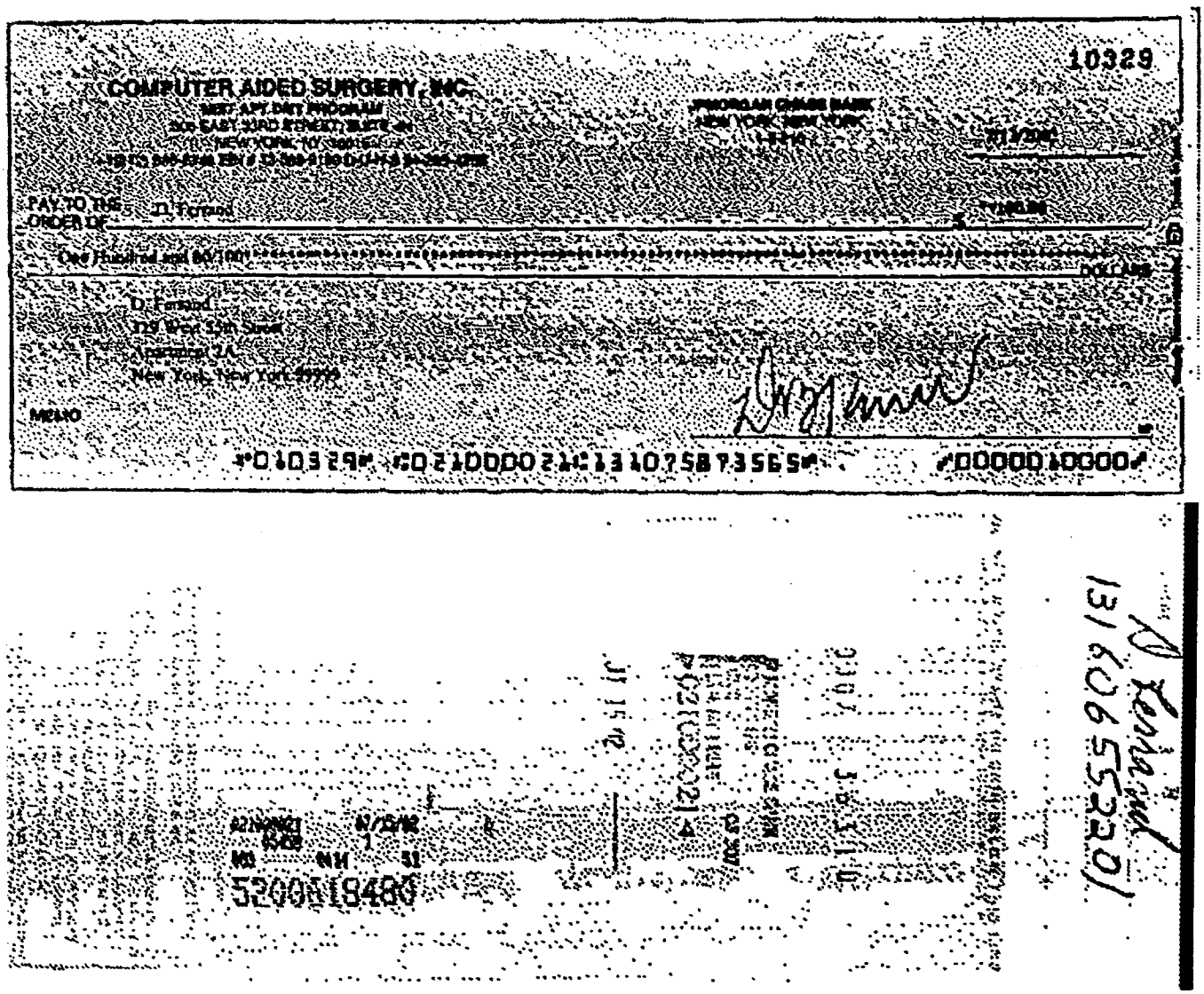


941

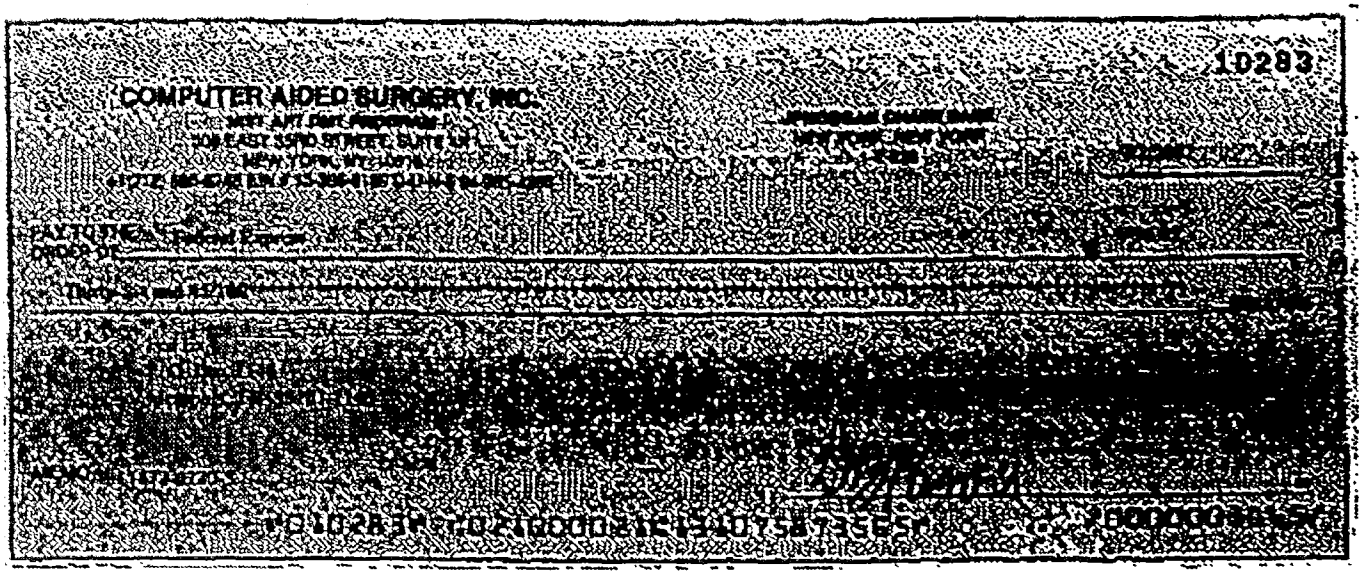
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052520910 Posting date 15-JUL-02

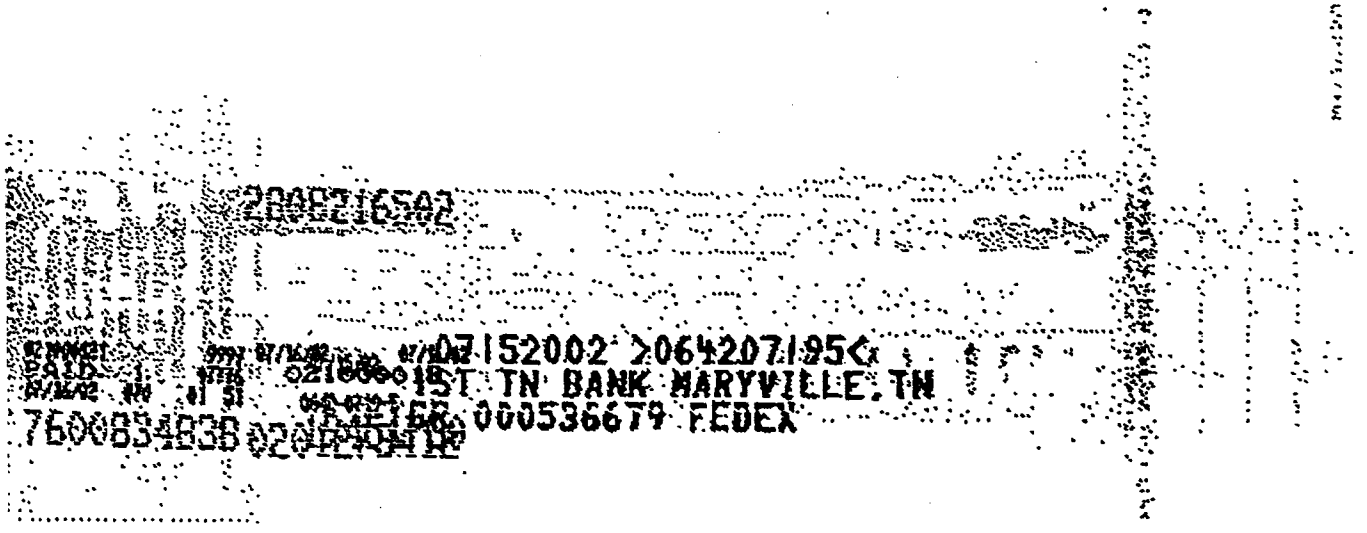


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052618480 Posting date 15-JUL-02

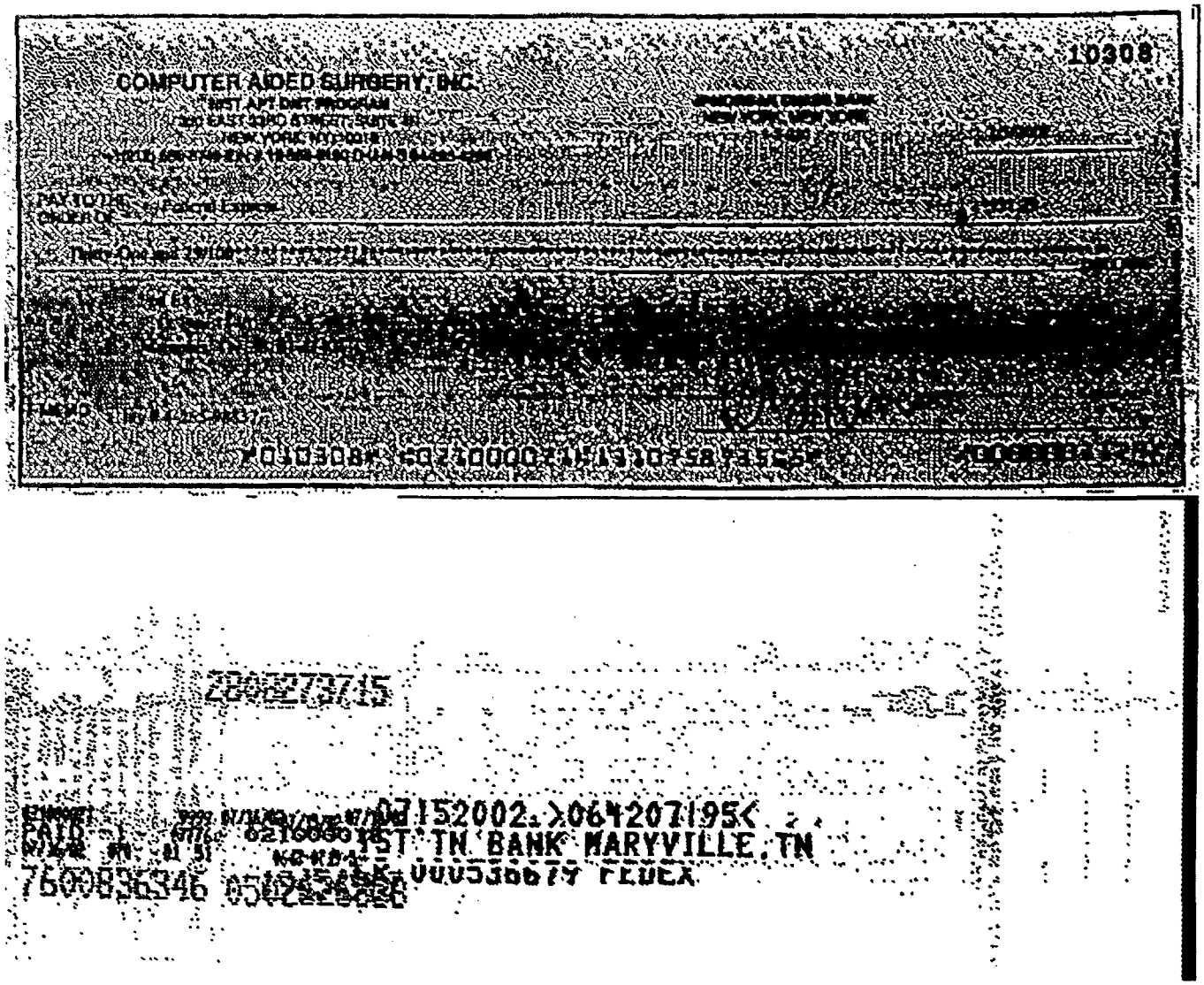


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076834838 Posting date 16-JUL-02

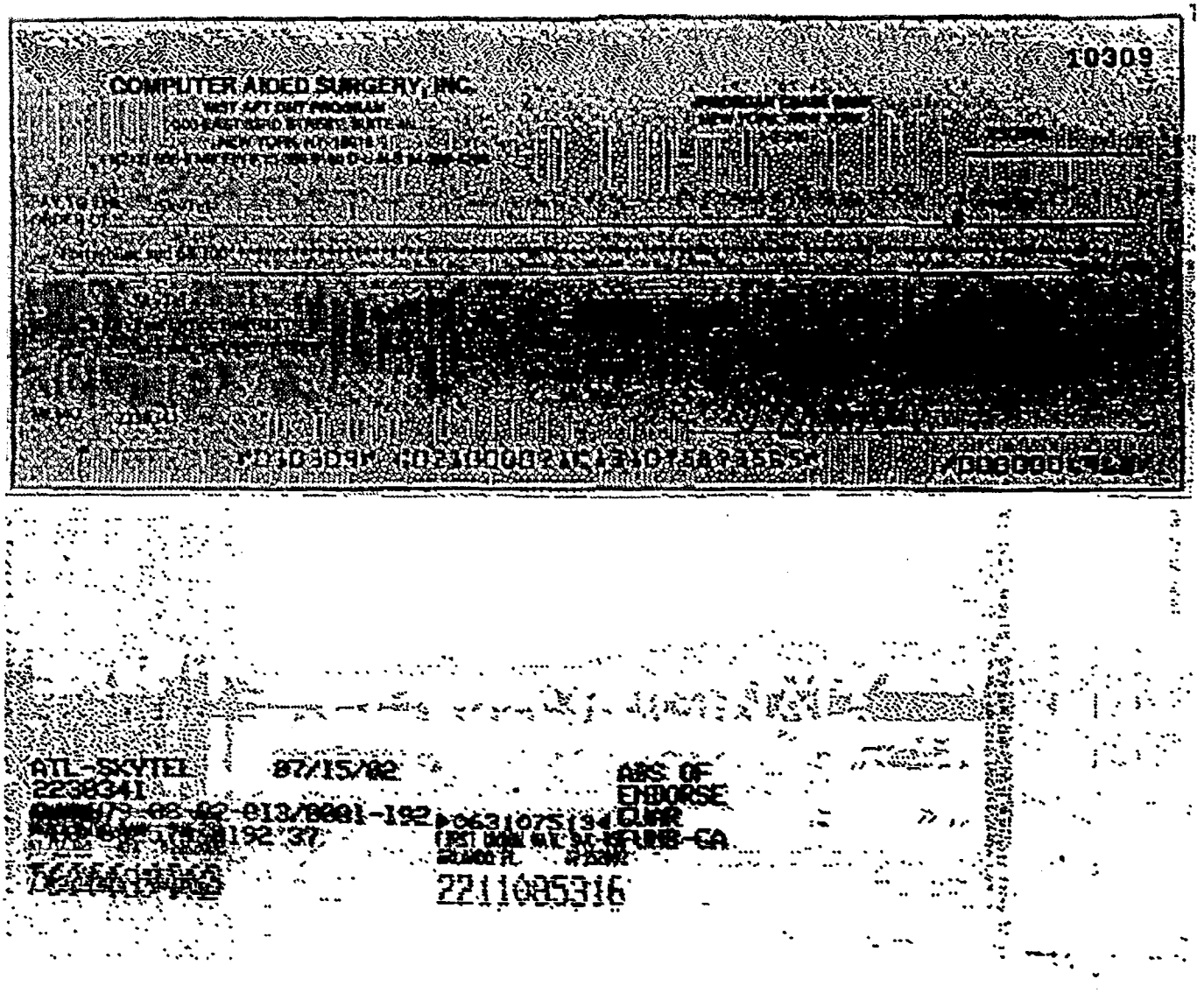




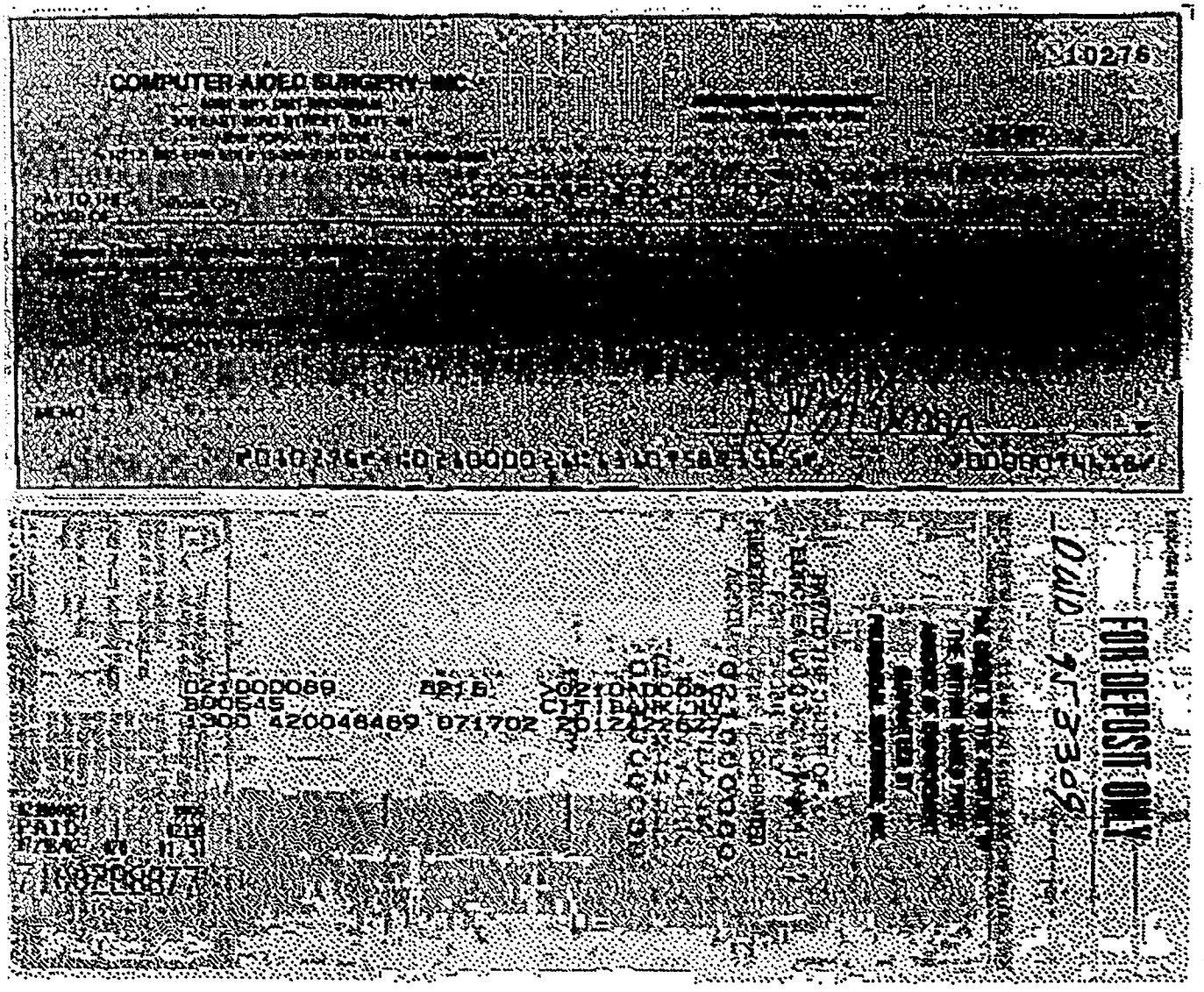
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076836346 Posting date 16-JUL-02



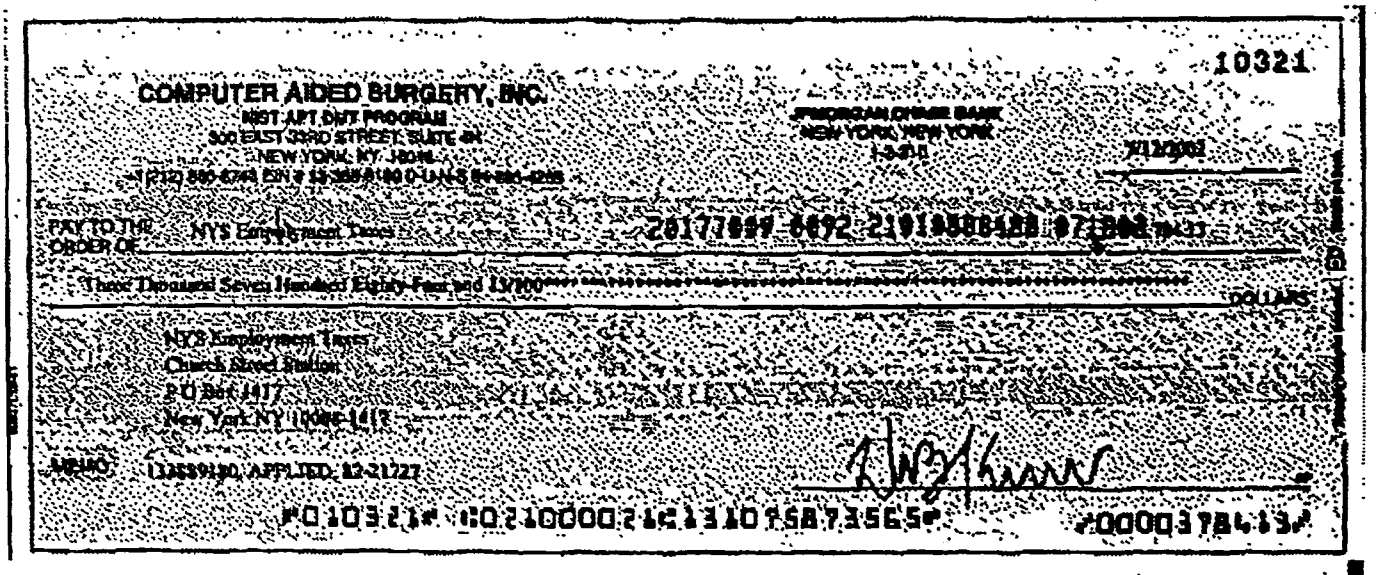
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076039402 Posting date 16-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071288877 Posting date 18-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028715083 Posting date 18-JUL-02


10321

COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
500 EAST 33RD STREET, SUITE 4H
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

PAY TO THE ORDER OF NYS Employment Taxes

Three Thousand Seven Hundred Eighty-Four and 13/100

DOLLARS

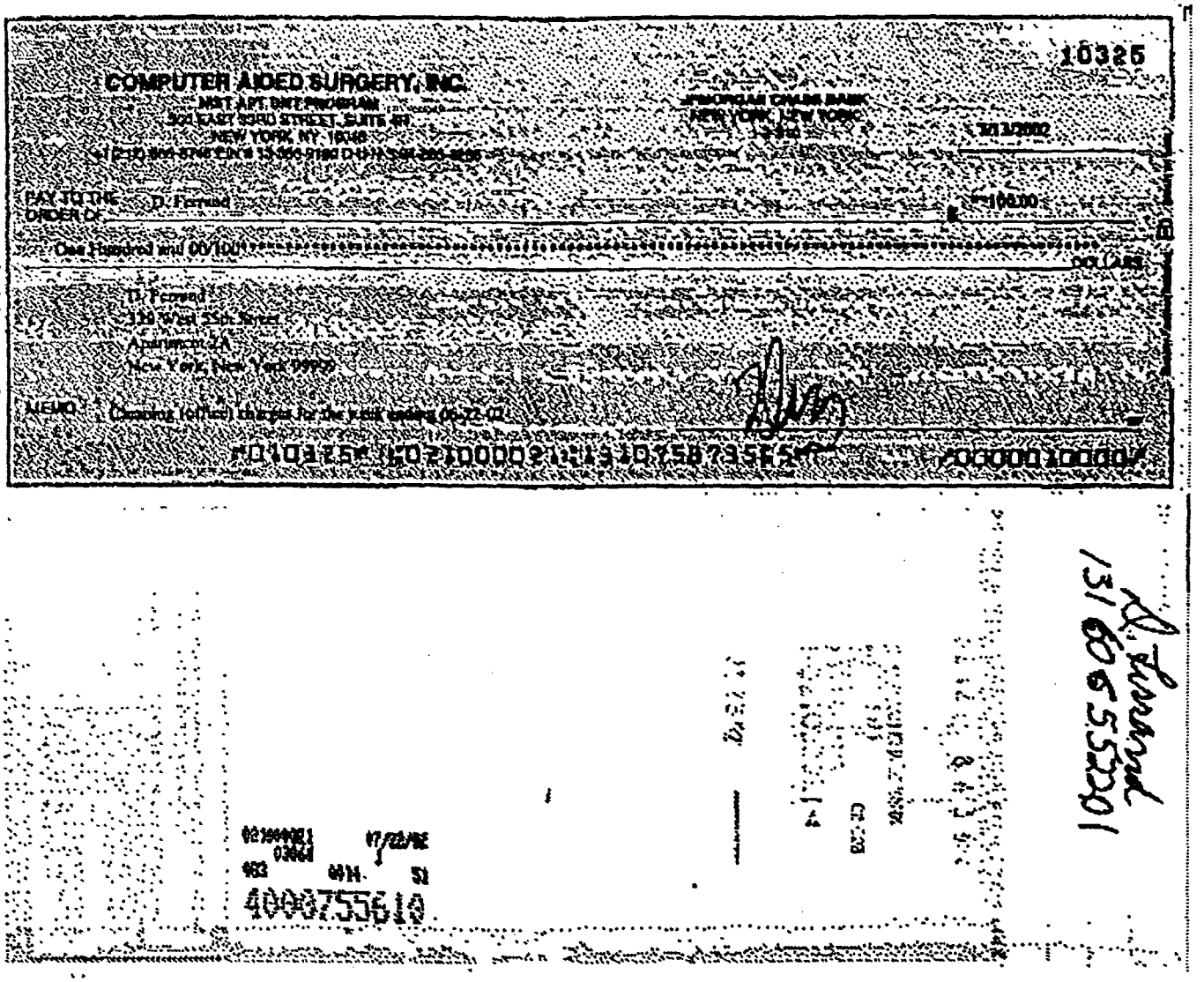
NYS Employment Taxes
Church Street Station
PO Box 1417
New York NY 10008-1417

MEMO 133839130, AFFILIED, 12-21727

⑈010321⑈ ⑆021000021⑆310158735659⑈ ⑈0000378413⑈

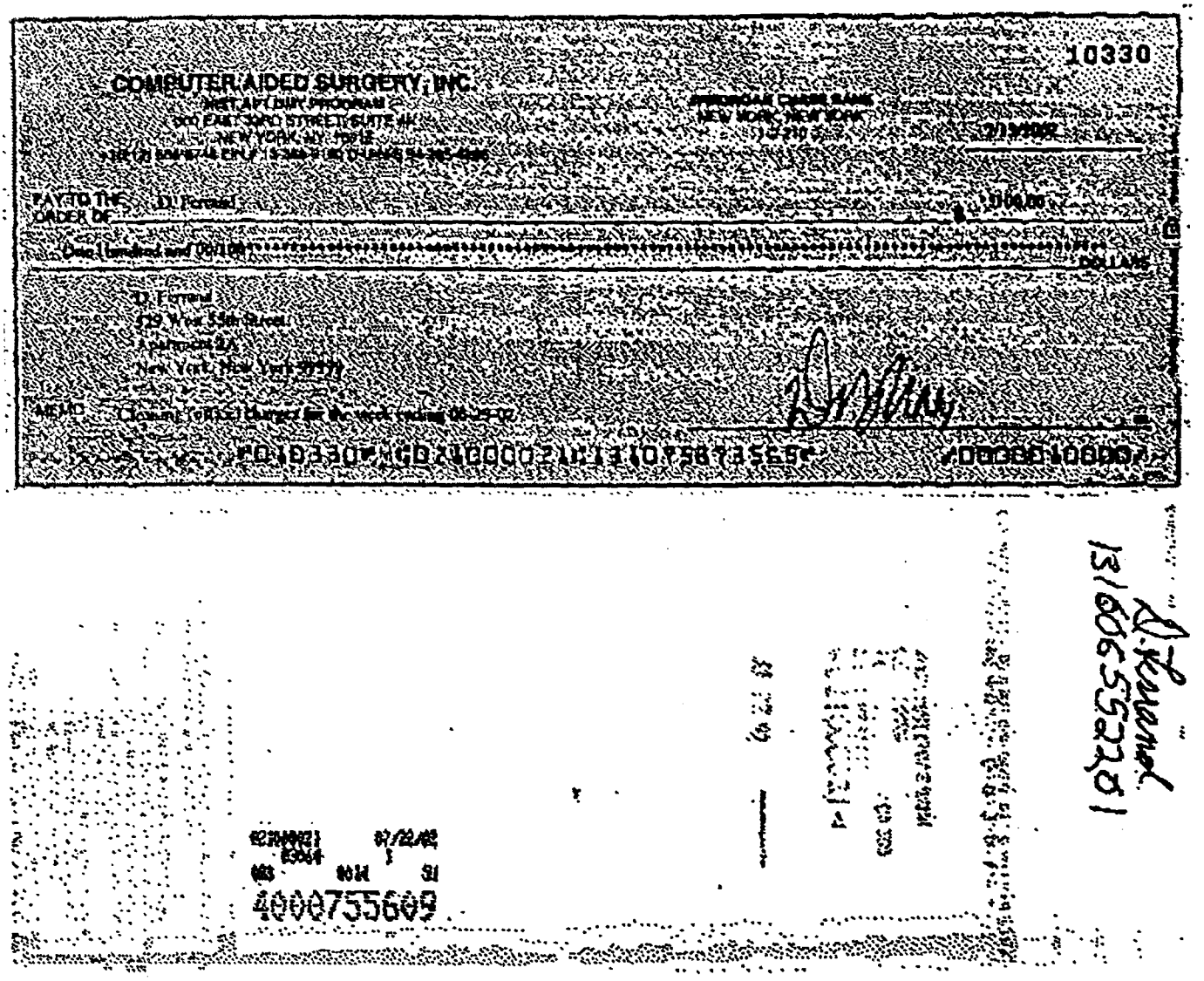
0028715083

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040755610 Posting date 22-JUL-02



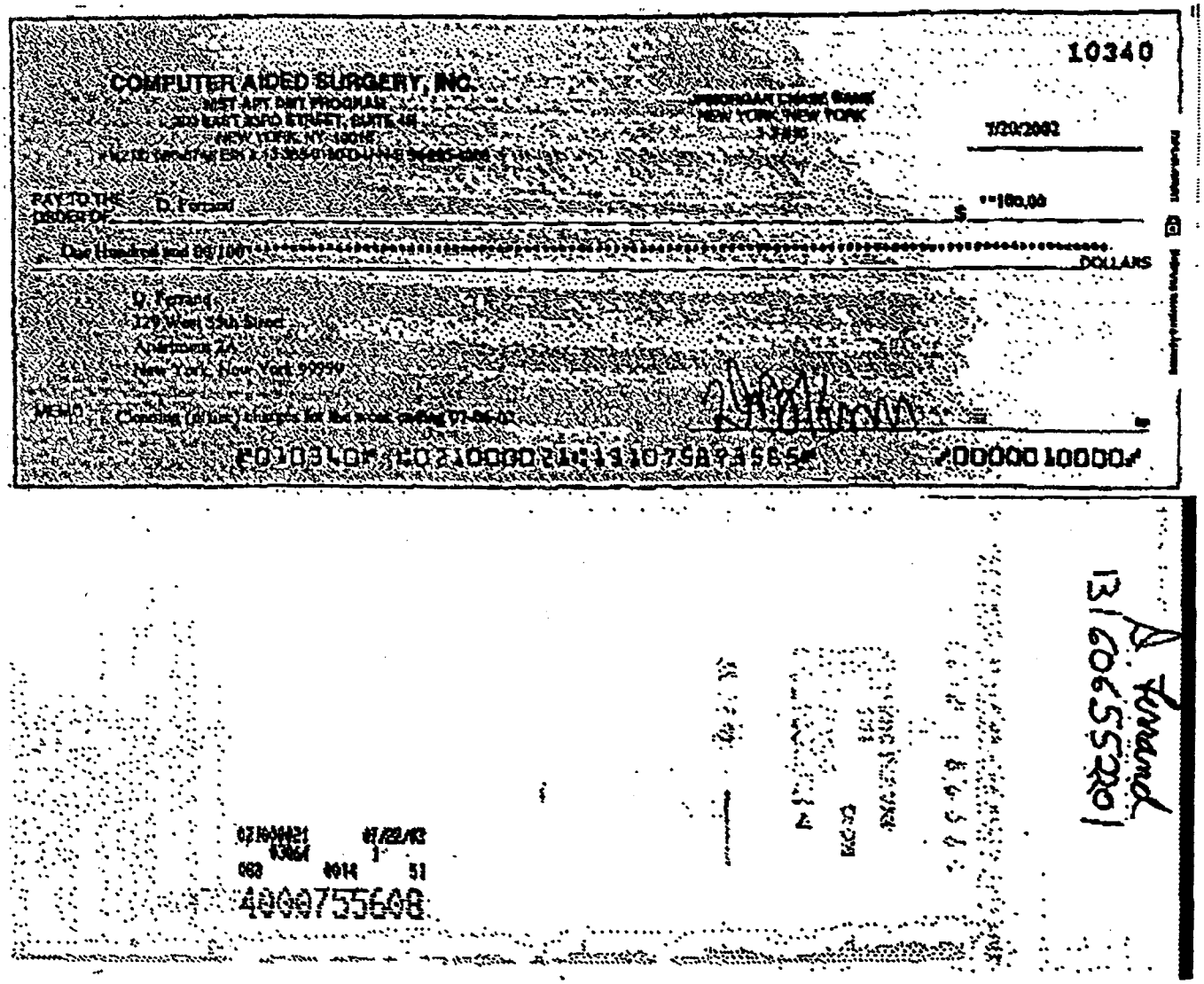
Cleaning (office) charges for the week ending 6/22/02

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040755609 Posting date 22-JUL-02



6/21/02

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040755608 Posting date 22-JUL-02



7/4/02

11/21/01 $100.00 DEP
1310758735-65 DEP 00131 17 00828

DEPOSIT TICKET

◄ IMPORTANT: REMOVE EACH DEPOSIT SET BEFORE FILLING OUT

Please be sure all items are properly endorsed. List checks separately
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN.

DATE 11-21-01

	DOLLARS	CENTS
CURRENCY	10	00
COIN		
CHECKS		

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.

CHASE
J.P.Morgan Chase Bank
450 Third Avenue
New York, NY 10016

⑈055111⑈ ⑆120⑆1310758735⑈ 01

Computer Aided Surgery
NIST ATP DMT Proj

PLEASE ENTER TOTAL

$

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

1-2/131
210
TOTAL ITEMS

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY IN(

Summary

	Number	Amount
Opening Balance		438.39
Deposits and Credits	4	5,613.24
Withdrawals and Debits	0	0.00
Checks Paid	4	5,340.83
Ending Balance		**710.80**

Deposits and Credits

Date	Description	Amoun
10/04	Deposit	5,000.00
10/10	Deposit	105.00
10/16	Deposit	75.10
10/22	Deposit	433.14
Total		**5,613.24**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3197	10/08	669.88	3199	10/22	2,000.00			
3198	10/09	670.95	3200	10/07	2,000.00			

Total (4 checks) **5,340.83**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/04	5,438.39	10/09	2,097.56	10/22	710.80
10/07	3,438.39	10/10	2,202.56		
10/08	2,768.51	10/16	2,277.66		

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 09/01 - 09/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 09/01 - 09/30, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Deposit Ticket	2	$ 0.20	0.40
Check Deposited	2	$ 0.20	0.40	Check Paid	56	$ 0.20	11.20

Total Itemized Service Charges	15.00
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**25.00**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y -

Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		29,842.05
Deposits and Credits	2	100,000.00
Withdrawals and Debits	1	5,736.51
Checks Paid	53	98,457.51
Ending Balance		**25,648.03**

Deposits and Credits

Date	Description	Amount
10/04	Asap Grant Pay 100402 100302D0000104	70,000.00
10/22	Asap Grant Pay 102202 102102D0000111	30,000.00
Total		**100,000.00**

Withdrawals and Debits

Date	Description	Amount
10/18	American Express Elec Remit 101802 021017011203486	5,736.51
Total		**5,736.51**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10418	10/18	29.01	10476	10/09	1,296.13	10498	10/09	417.65
10440*	09/24	1,000.00	10477	10/08	1,339.34	10499	10/21	139.20
10447*	10/07	206.72	10478	10/10	1,096.37	10506*	10/09	357.00
10449*	09/26	406.13	10479	10/04	1,646.51	10507	10/09	417.65
10452*	09/26	18.12	10480	10/08	3,500.00	10508	10/10	100.00
10453	10/03	1,000.00	10482*	10/10	100.00	10509	10/10	100.00
10454	09/25	58.96	10483	10/10	100.00	10511*	10/15	473.98
10459*	09/26	58.67	10484	10/16	100.00	10512	10/16	150.00
10460	09/26	26.75	10485	10/17	375.00	10514*	10/16	1,214.60
10465*	09/26	100.00	10486	10/16	100.00	10517*	10/22	1,200.00
10467*	10/03	378.33	10488*	10/10	8,555.46	10519*	10/22	1,392.89
10468	10/01	1,305.00	10489	10/18	783.31	10520	10/21	852.76
10469	10/01	2,447.11	10490	10/10	18,899.62	10521	10/22	402.18
10470	09/24	591.89	10491	10/18	6,582.00	10523*	10/22	9,594.61
10471	09/24	469.53	10492	10/09	162.82	10525*	10/21	935.43
10473*	10/04	5,000.00	10493	10/21	14,000.00	10526	10/21	100.00
10474	10/09	6,020.14	10495*	10/16	10.50	10527	10/21	100.00
10475	10/07	1,096.14	10497*	10/21	1,650.00			

Total (53 checks) **98,457.51**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/24	27,780.63	10/07	84,032.19	10/17	39,145.93
09/25	27,721.67	10/08	79,192.85	10/18	26,015.10
09/26	27,112.00	10/09	70,521.46	10/21	8,237.71
10/01	23,359.89	10/10	41,570.01	10/22	25,648.03
10/03	21,981.56	10/15	41,096.03		
10/04	85,335.05	10/16	39,520.93		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account:

131-0682996-65

131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 57

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	438.39	5,613.24	5,340.83	710.80
Business Checking 131-0758735-65	29,842.05	100,000.00	104,194.02	25,648.03
Total	**30,280.44**	**105,613.24**	**109,534.85**	**26,358.83**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

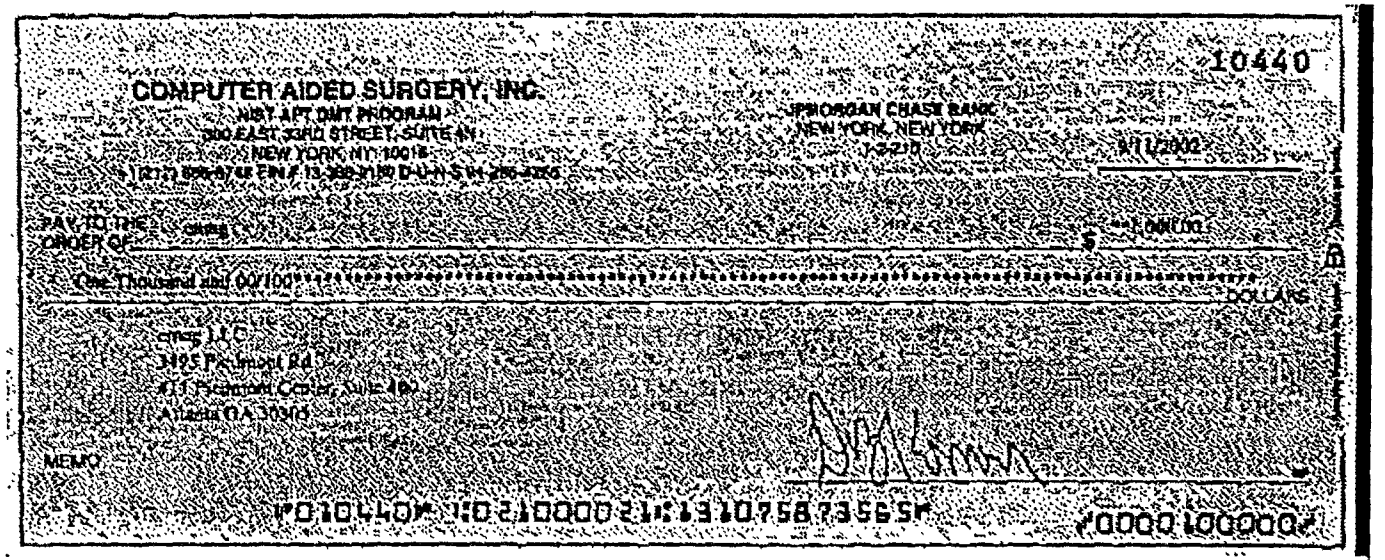
To our Small Business Checking and Money Market Customers

We've made some changes to both Business Checking and Business Money Market Accounts as outlined below. These changes are effective 11/30/02.
-The Earnings Credit Rate (ECR) paid on Business Checking will now be based on $.15 per $100 of monthly average collected balances less a 10% federal reserve requirement.
-Interest rates on Business Money Market Accounts will now be earned based on the following two relationship balance tiers: under $200,000 and balances $200,000 and above. Rates for linked Money Market Accounts and BusinessPlus customers will be higher for both balance tiers. If you have any questions, please call 1-800-Chase38 or stop by your Chase branch.

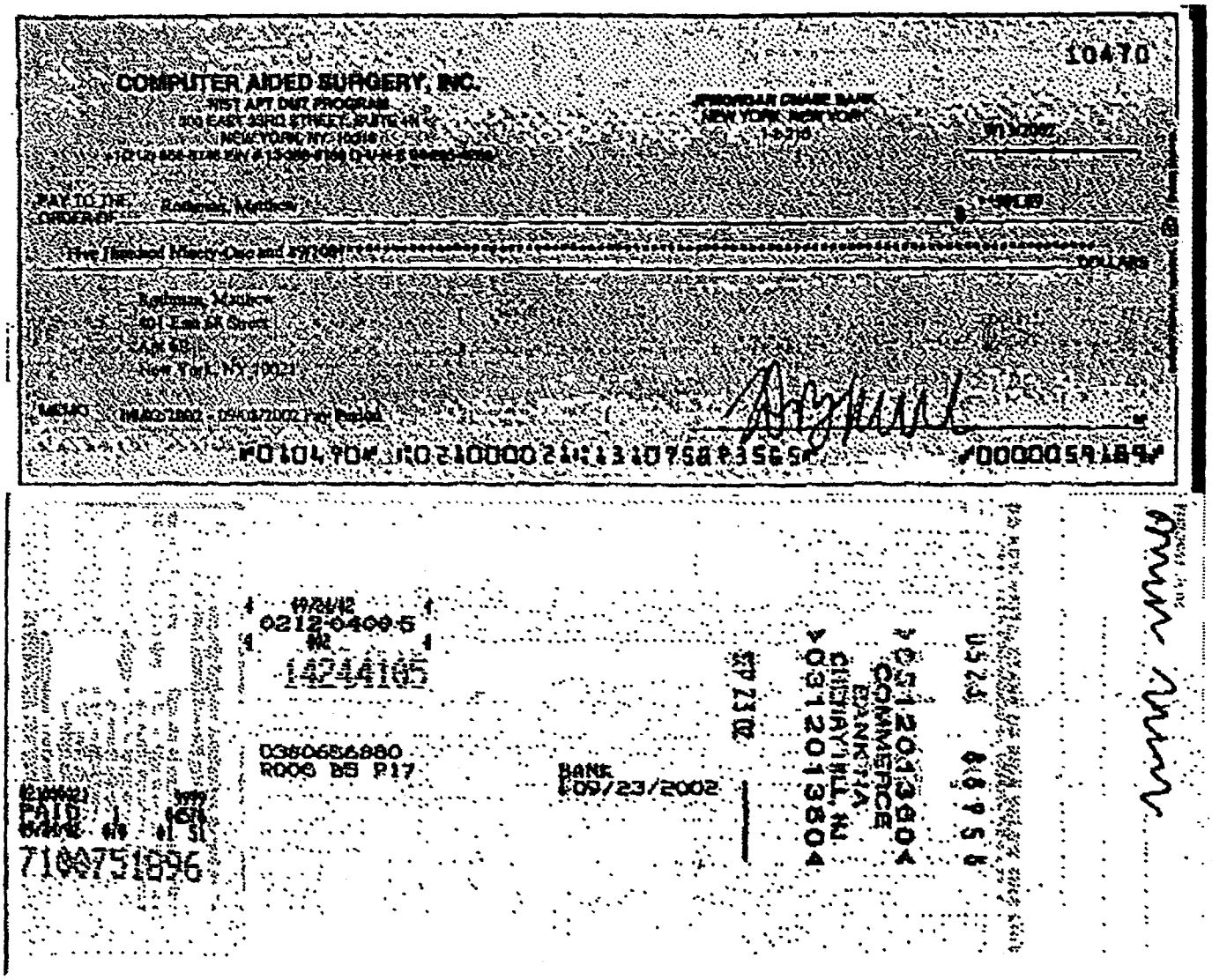
Important Information

Your combined Business Banking balances in September totaled $37,709.52.

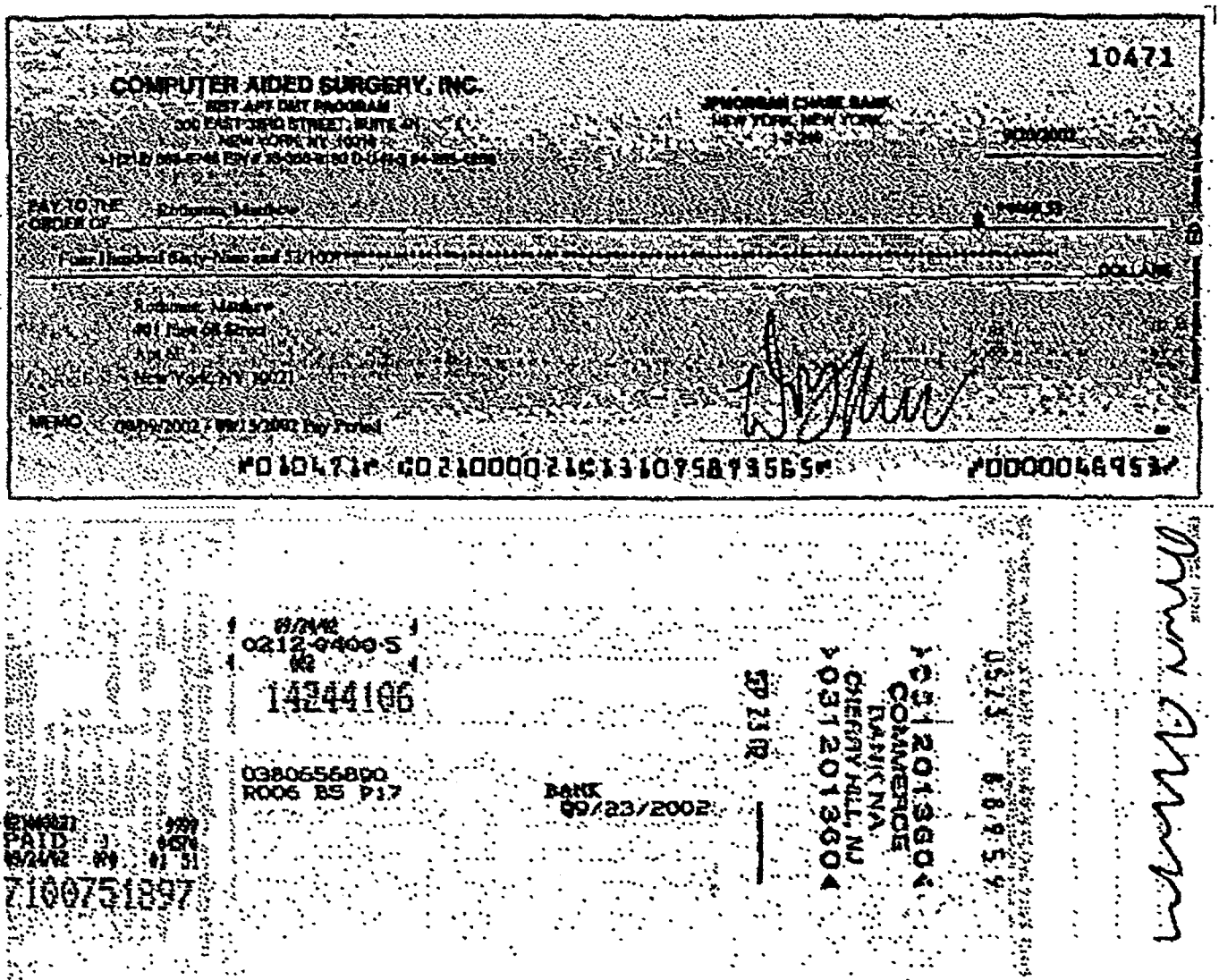
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028763143 Posting date 24-SEP-02



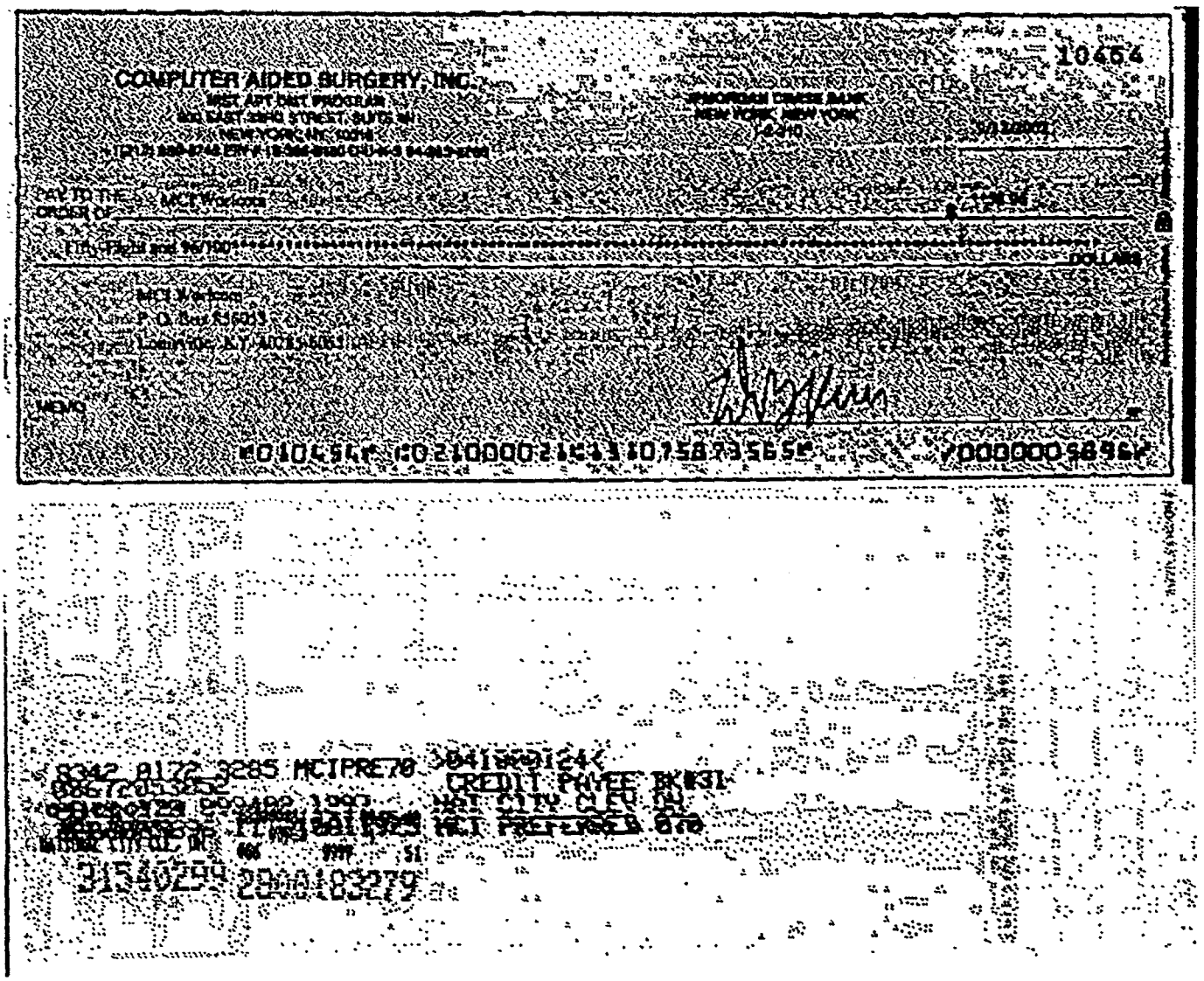
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071751896 Posting date 24-SEP-02



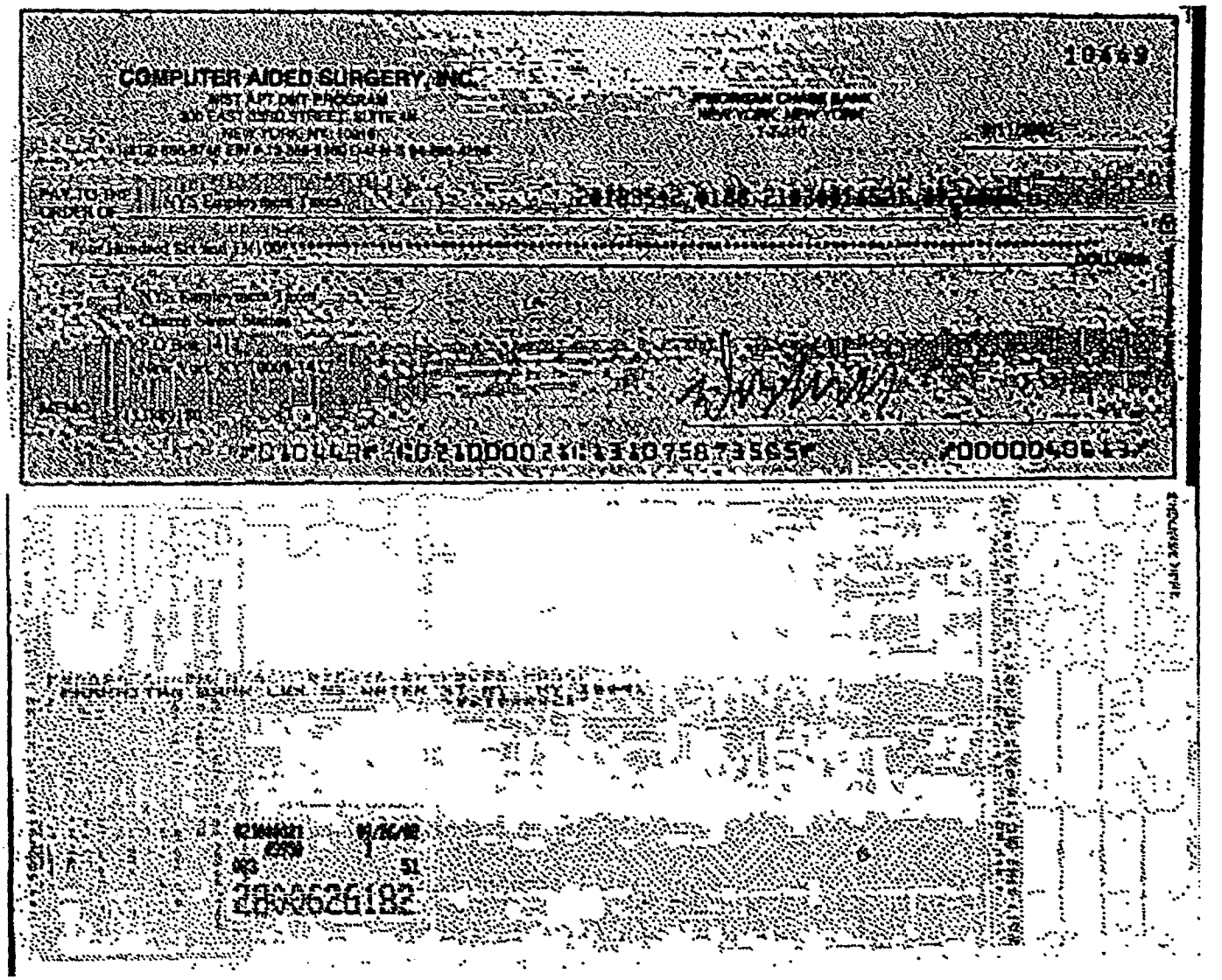
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071751897 Posting date 24-SEP-02



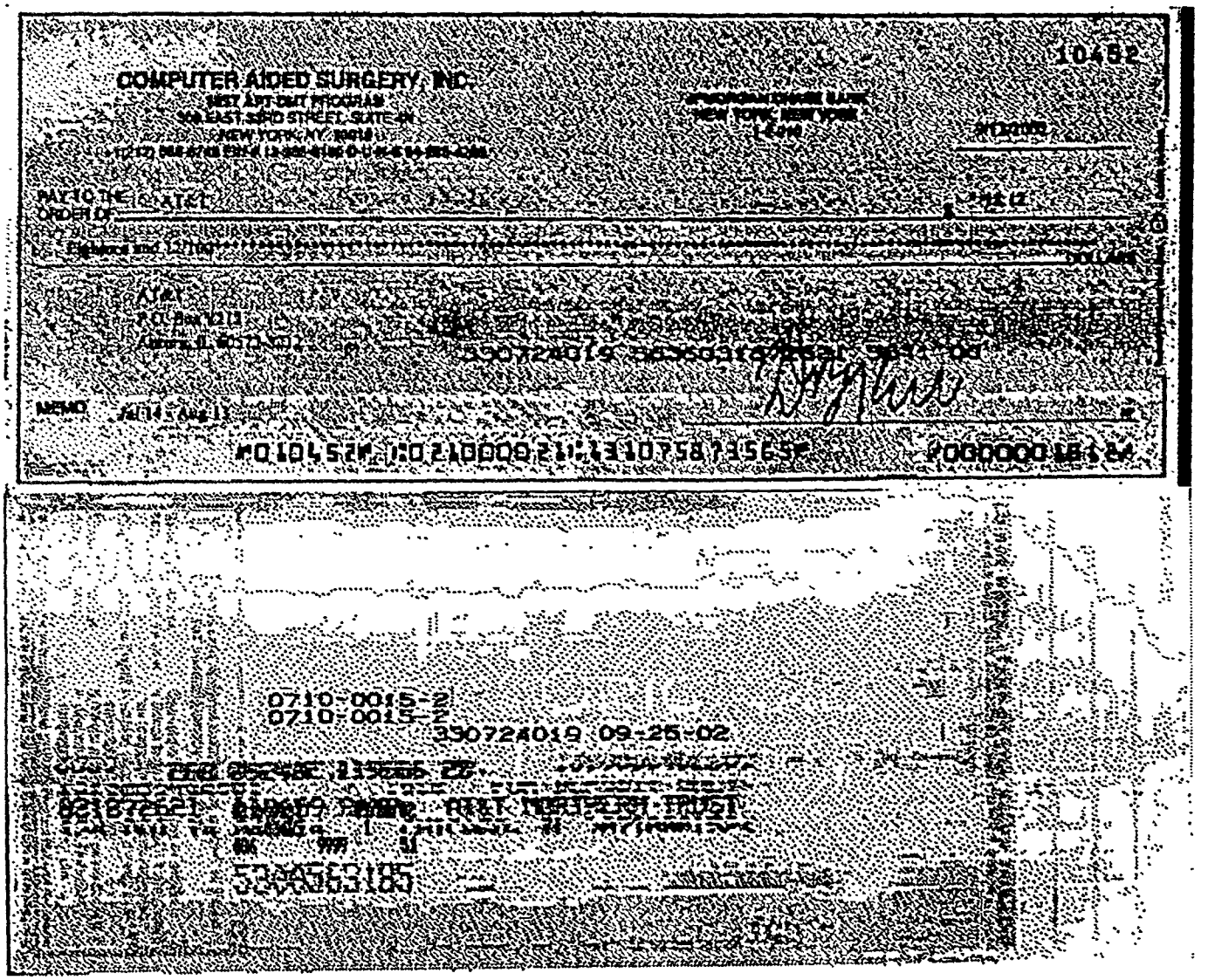
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028183279 Posting date 25-SEP-02



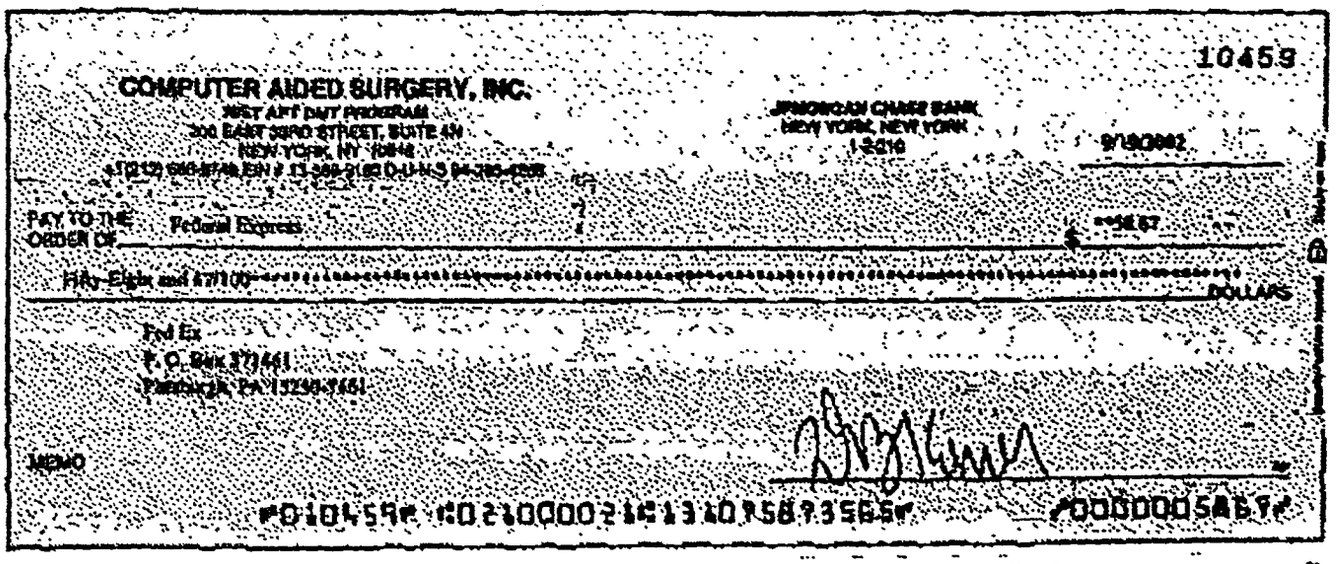
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028626182 Posting date 26-SEP-02

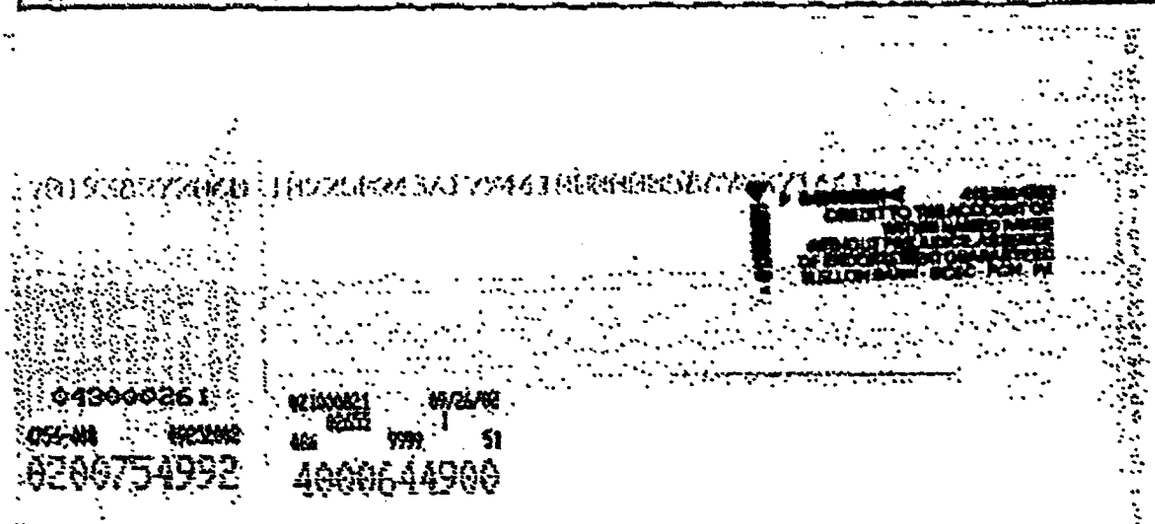


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053563185 Posting date 26-SEP-02

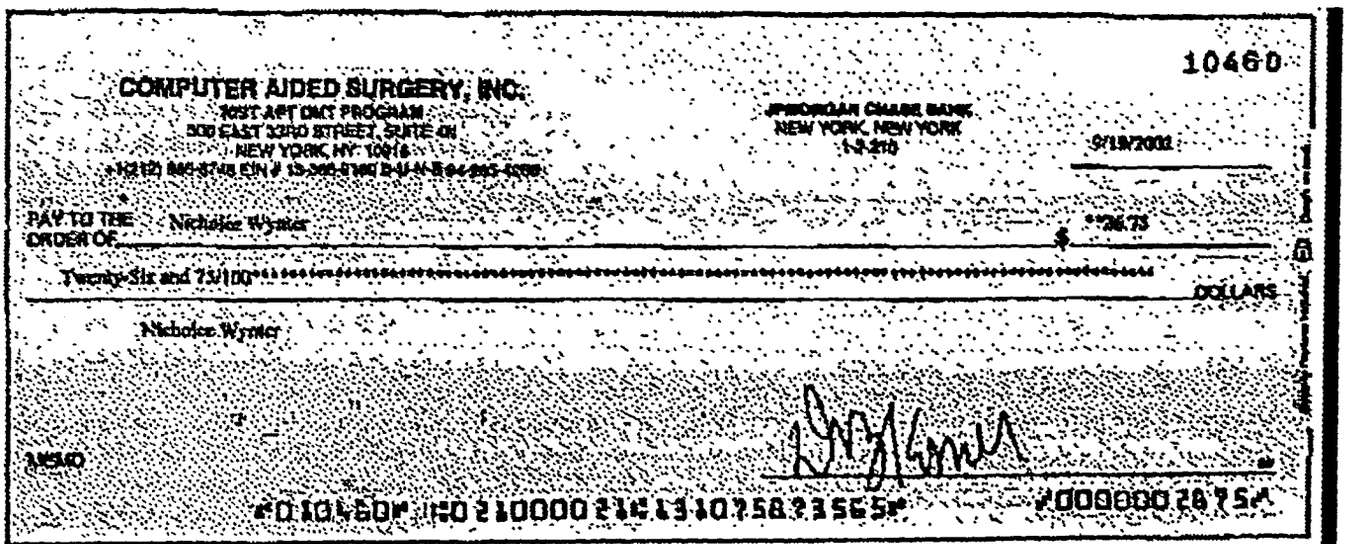


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040644900 Posting date 26-SEP-02

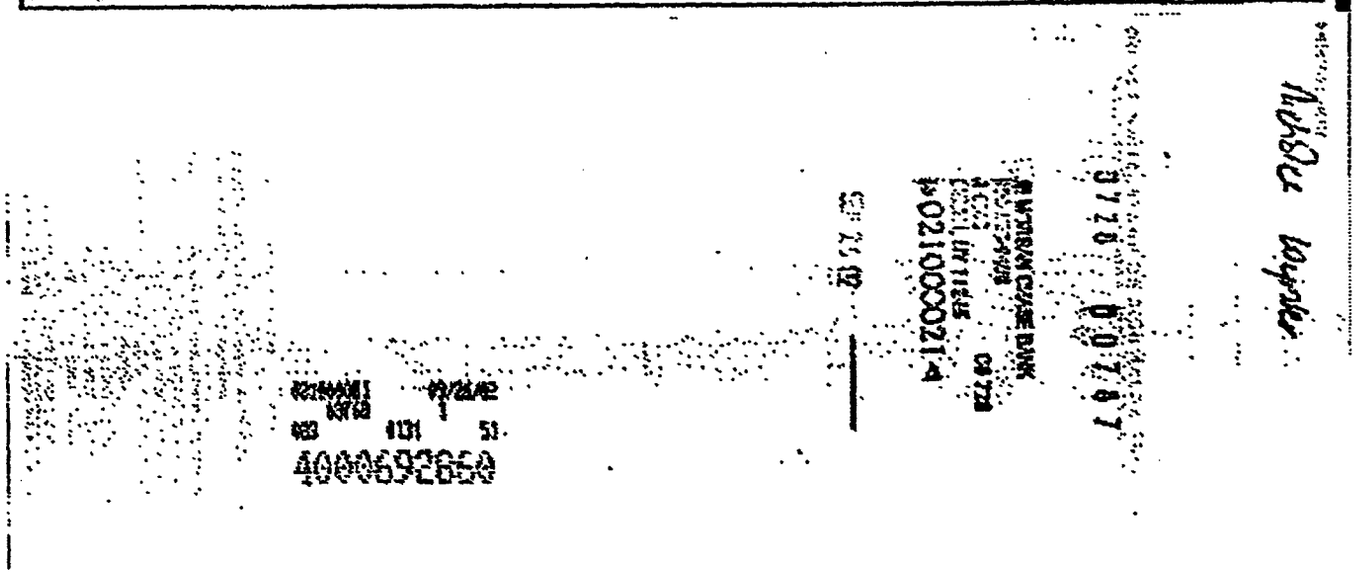




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040692860 Posting date 26-SEP-02

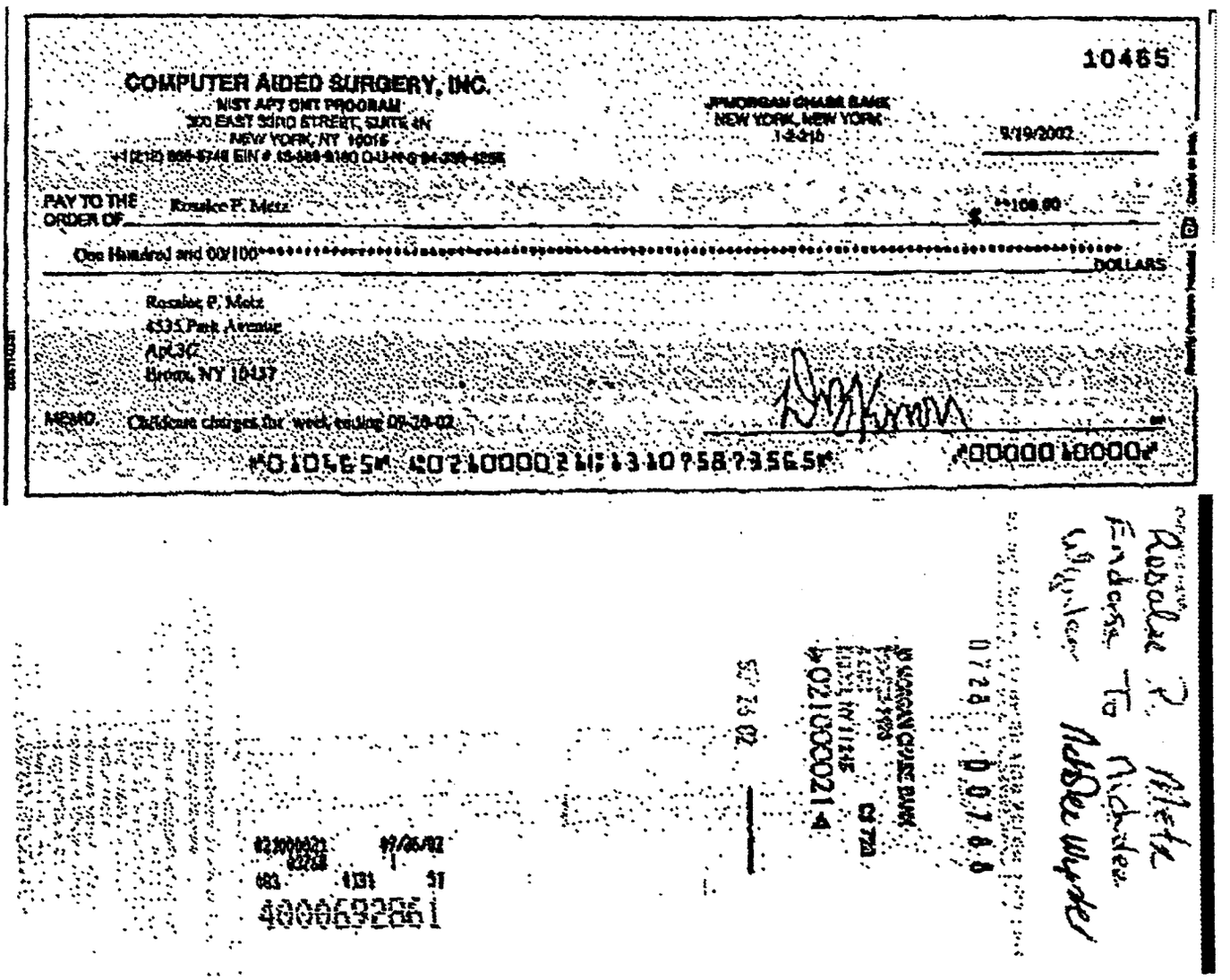


COMPUTER AIDED SURGERY, INC.
10460
PAY TO THE ORDER OF Nicholas Wynter $ **26.75
Twenty-Six and 75/100**********
DOLLARS
Nicholas Wynter
MEMO



4000692860

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040692861 Posting date 26-SEP-02



10465

COMPUTER AIDED SURGERY, INC.
NIST APT CNT PROGRAM
320 EAST 53RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 888-8748 EIN # 13-3883180 O.I.I.+G 94-3288258

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/19/2002

PAY TO THE ORDER OF Rosalee P. Metz $ **108.00

One Hundred and 00/100********** DOLLARS

Rosalee P. Metz
4335 Park Avenue
Apt 3C
Bronx, NY 10457

MEMO Childcare charges for week ending 09-20-02

⑈010465⑈ ⑆021000021⑆ 310758735⑆ ⑈00000⑈

Rosalee P. Metz
Endorse To Nichole Wynder

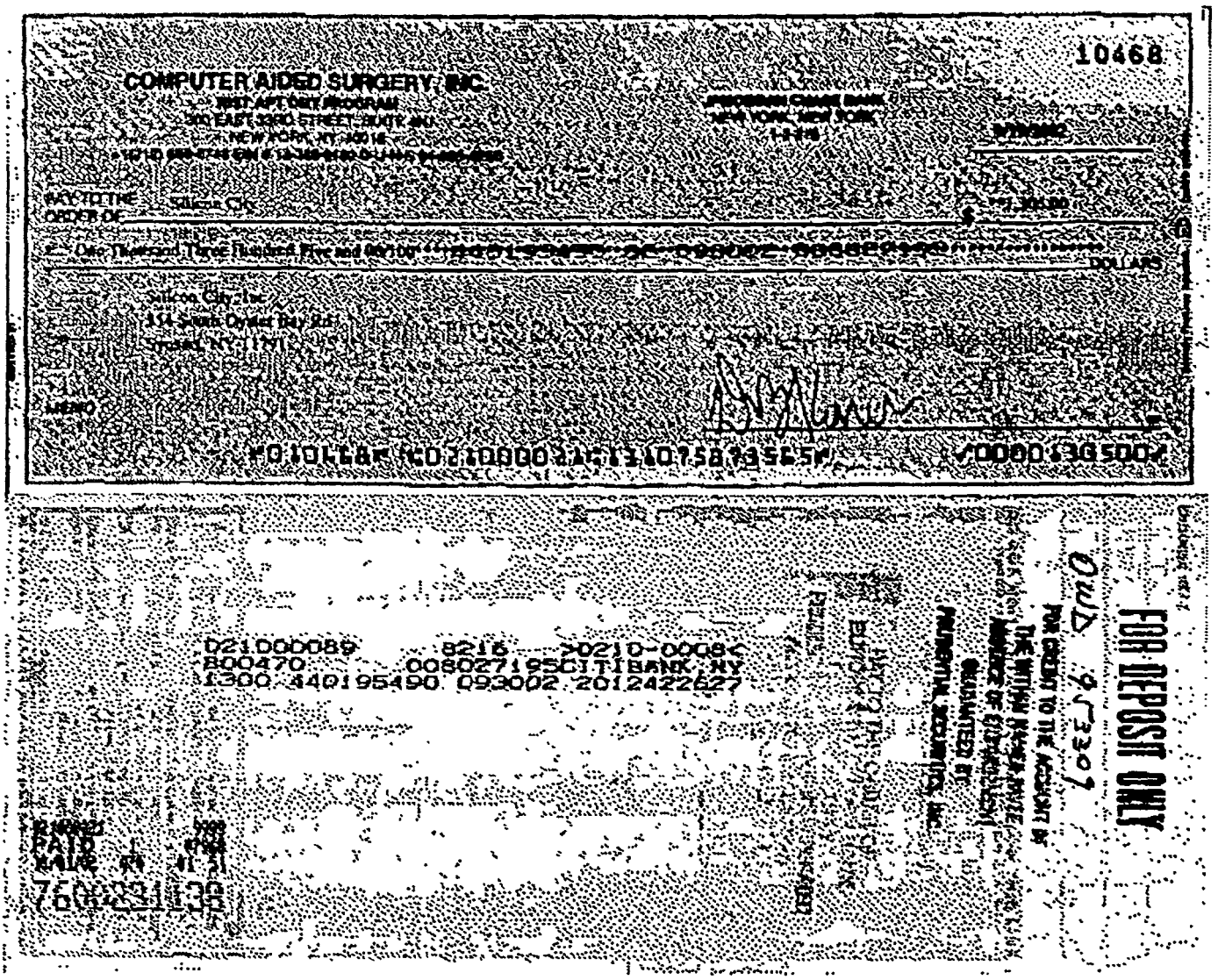
0728 00.00

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
⑆021000021⑆

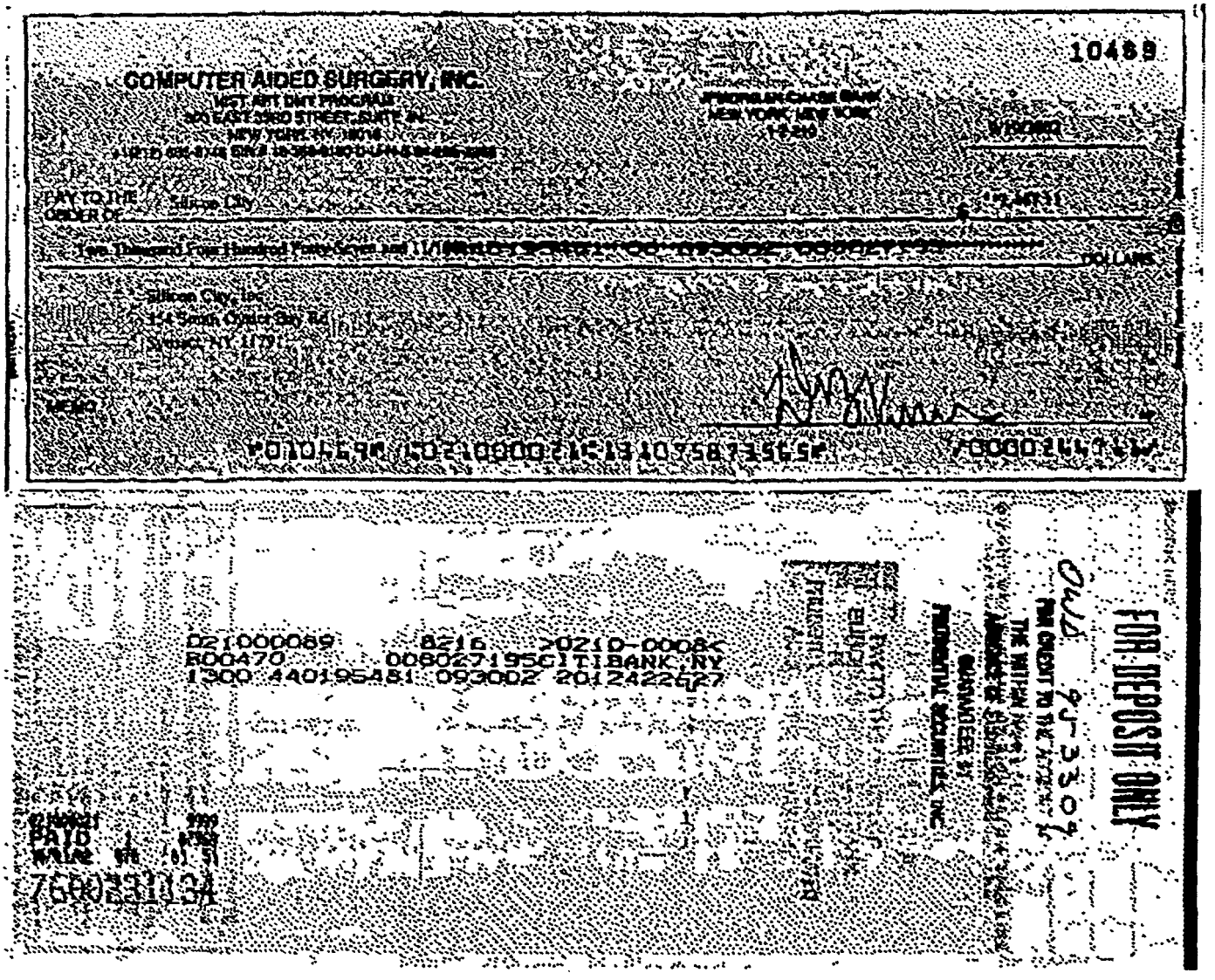
09 23 02

02200021 9/26/02
0228 1
083 4131 51
4000692861

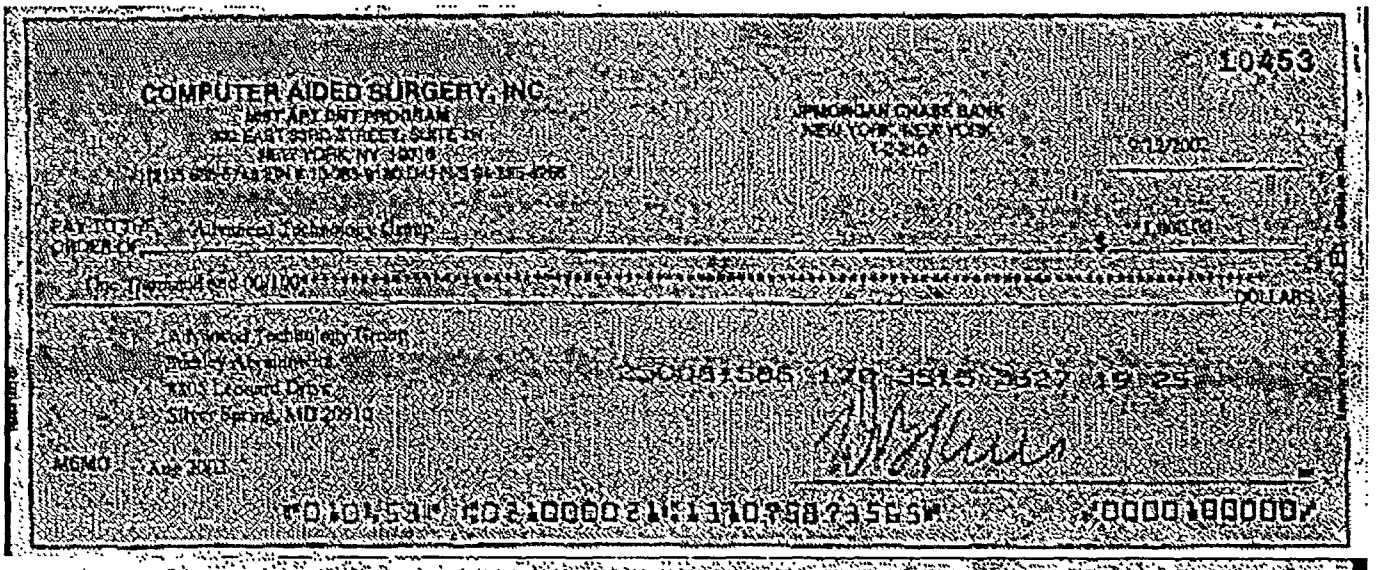
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076231138 Posting date 01-OCT-02

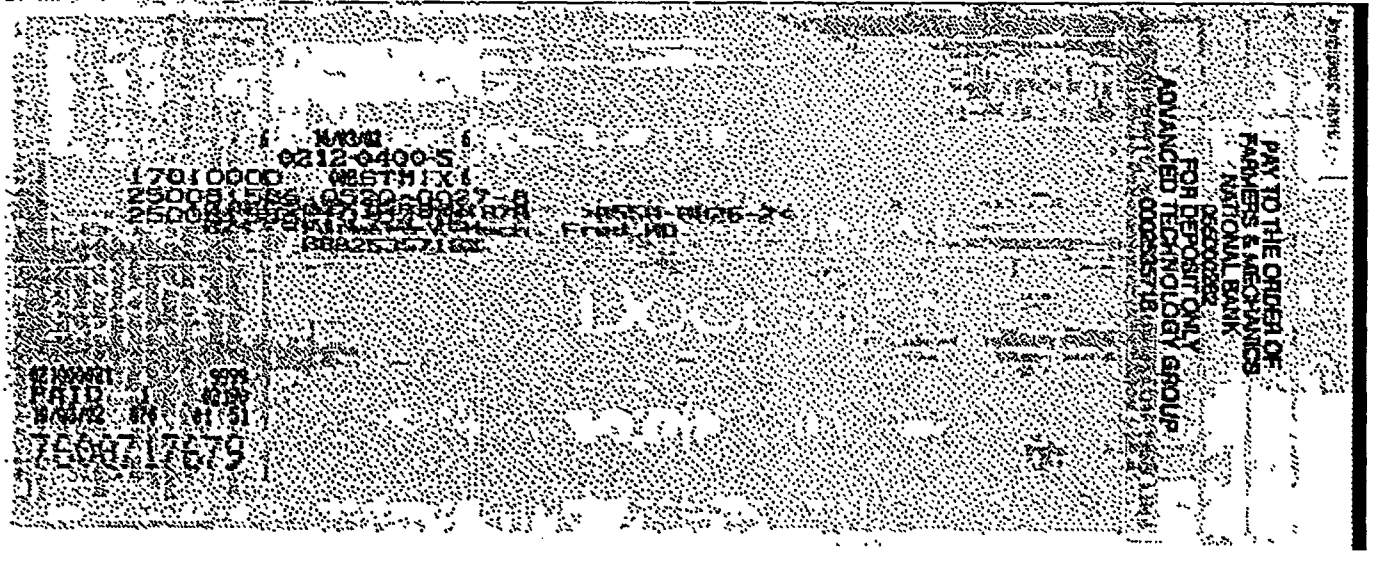


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076231134 Posting date 01-OCT-02

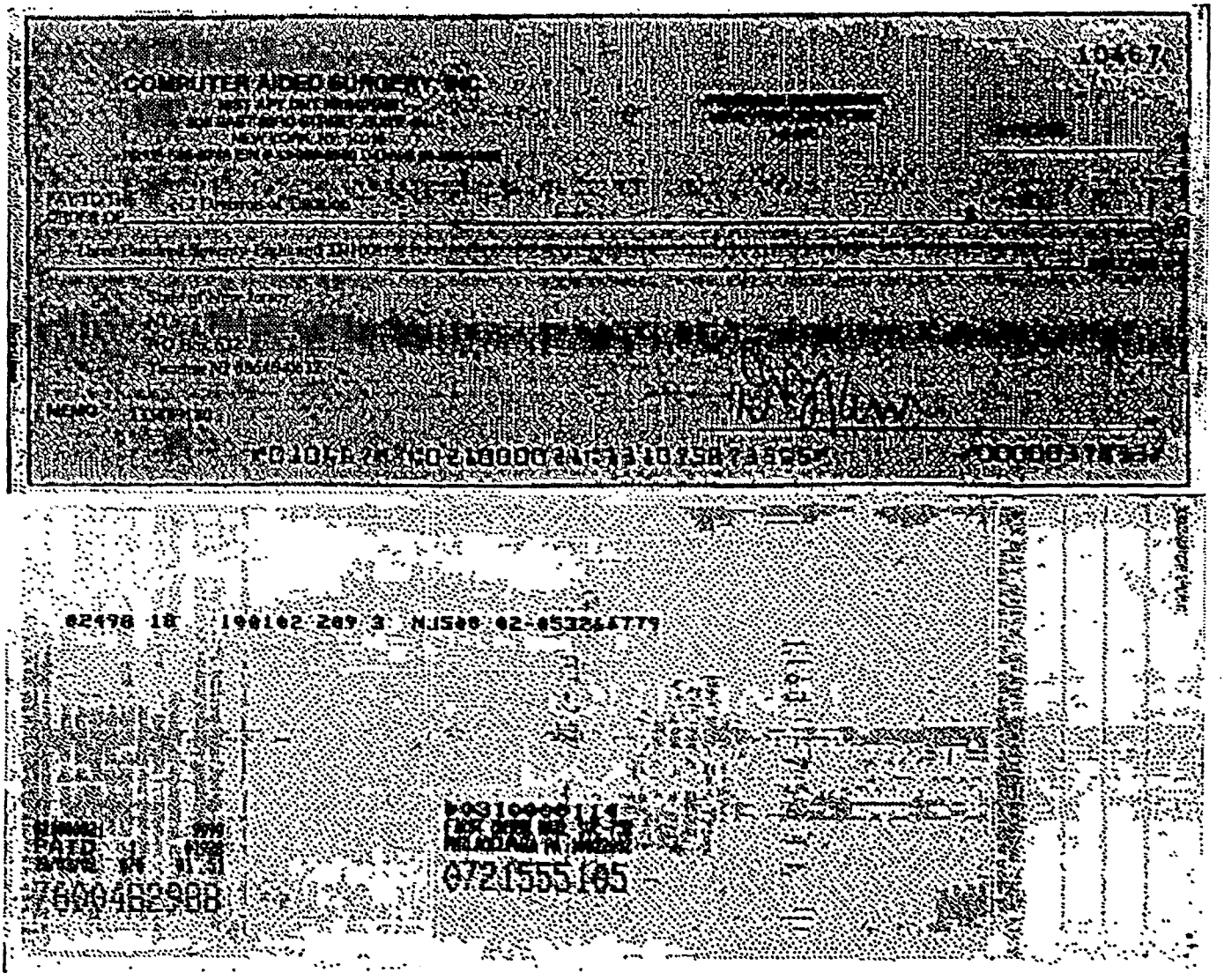


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076717679 Posting date 03-OCT-02

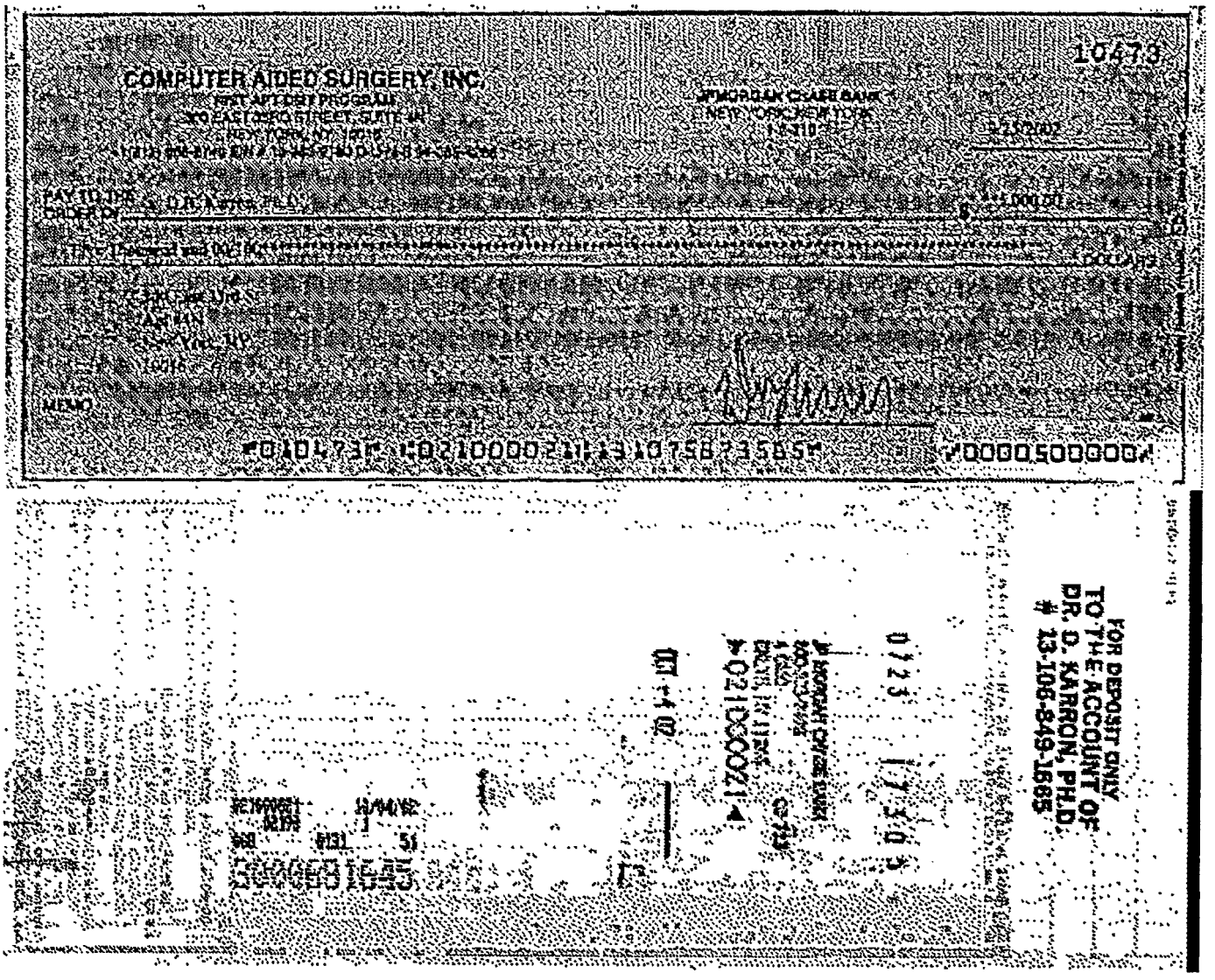




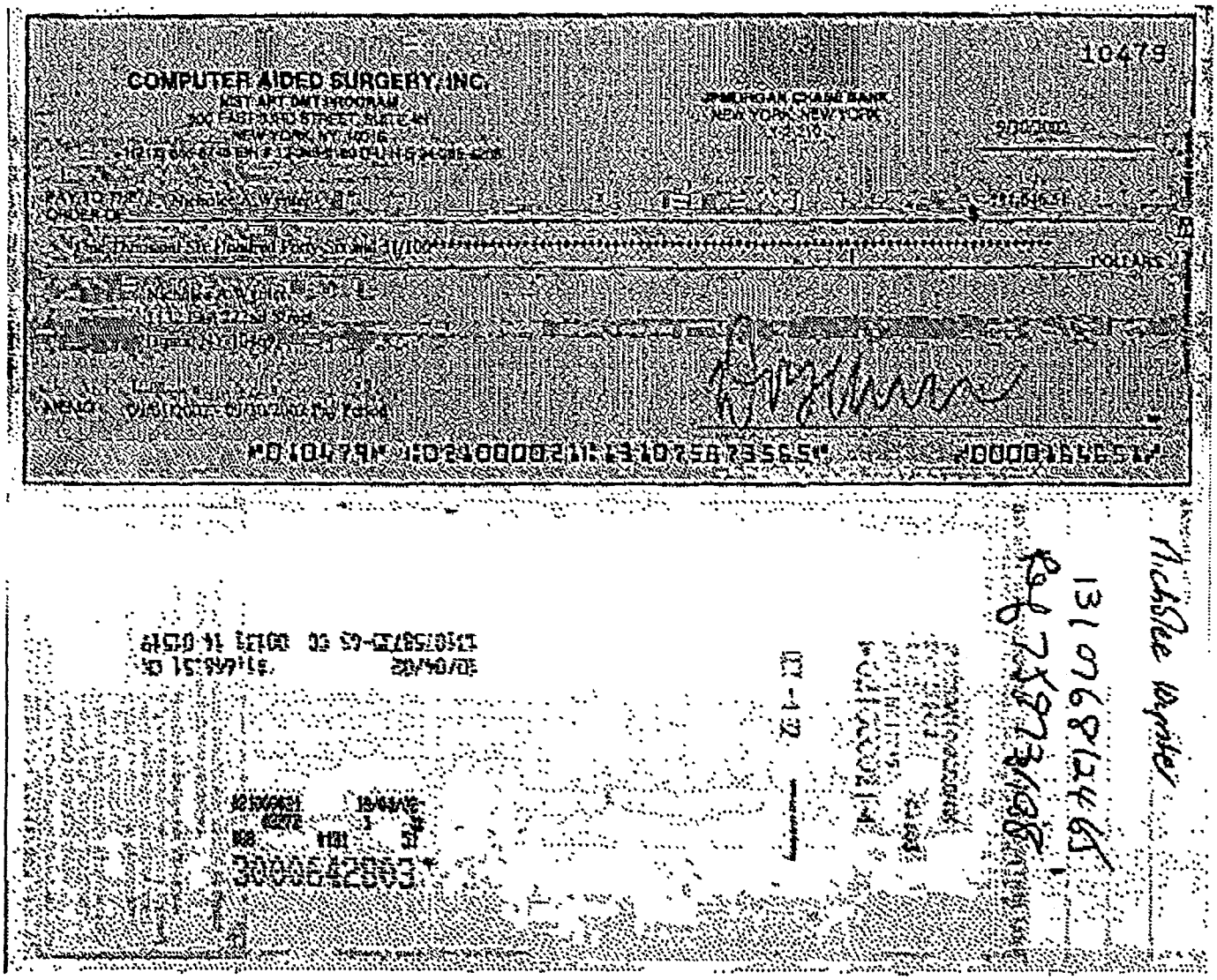
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076482988 Posting date 03-OCT-02



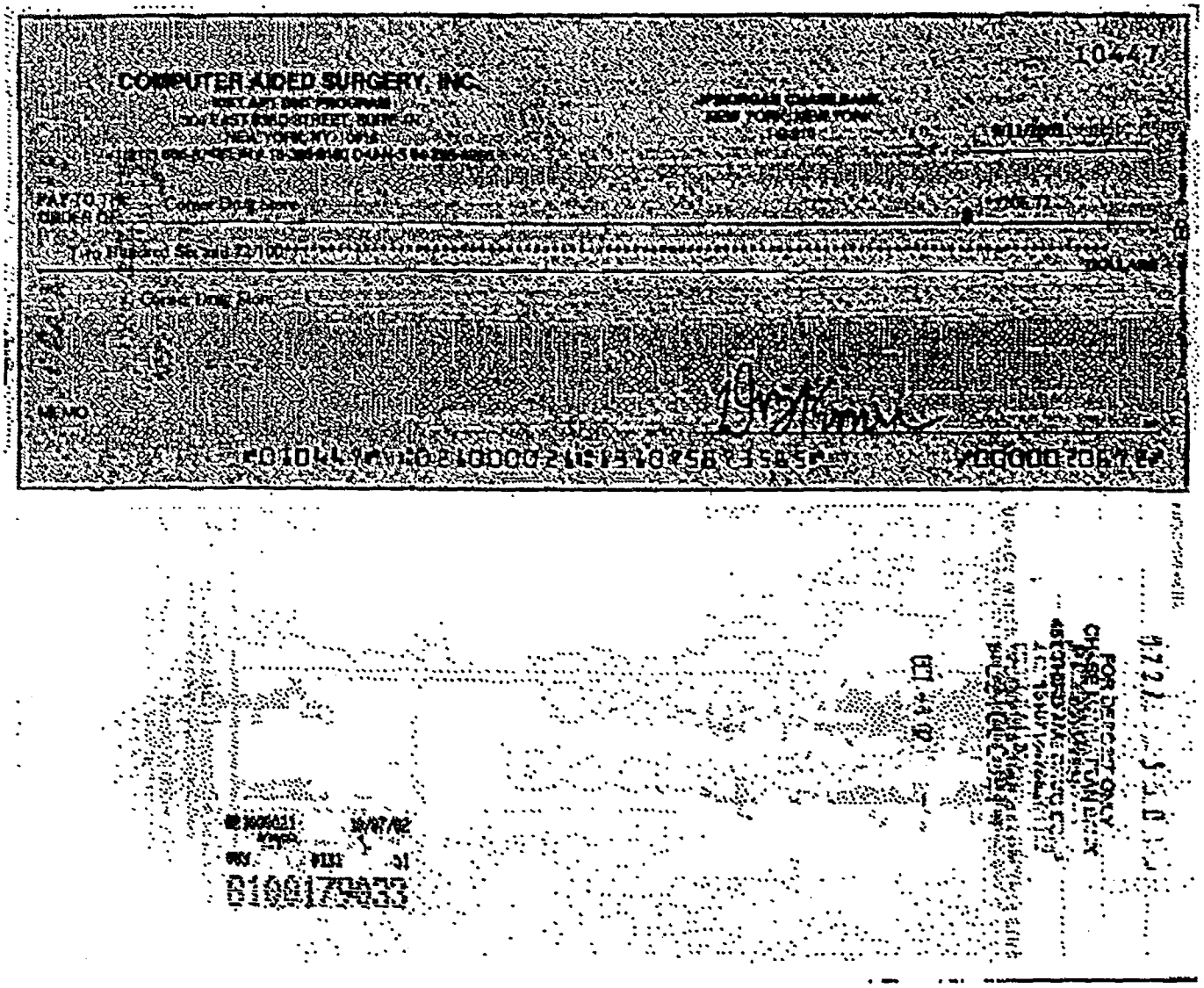
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030681645 Posting date 04-OCT-02



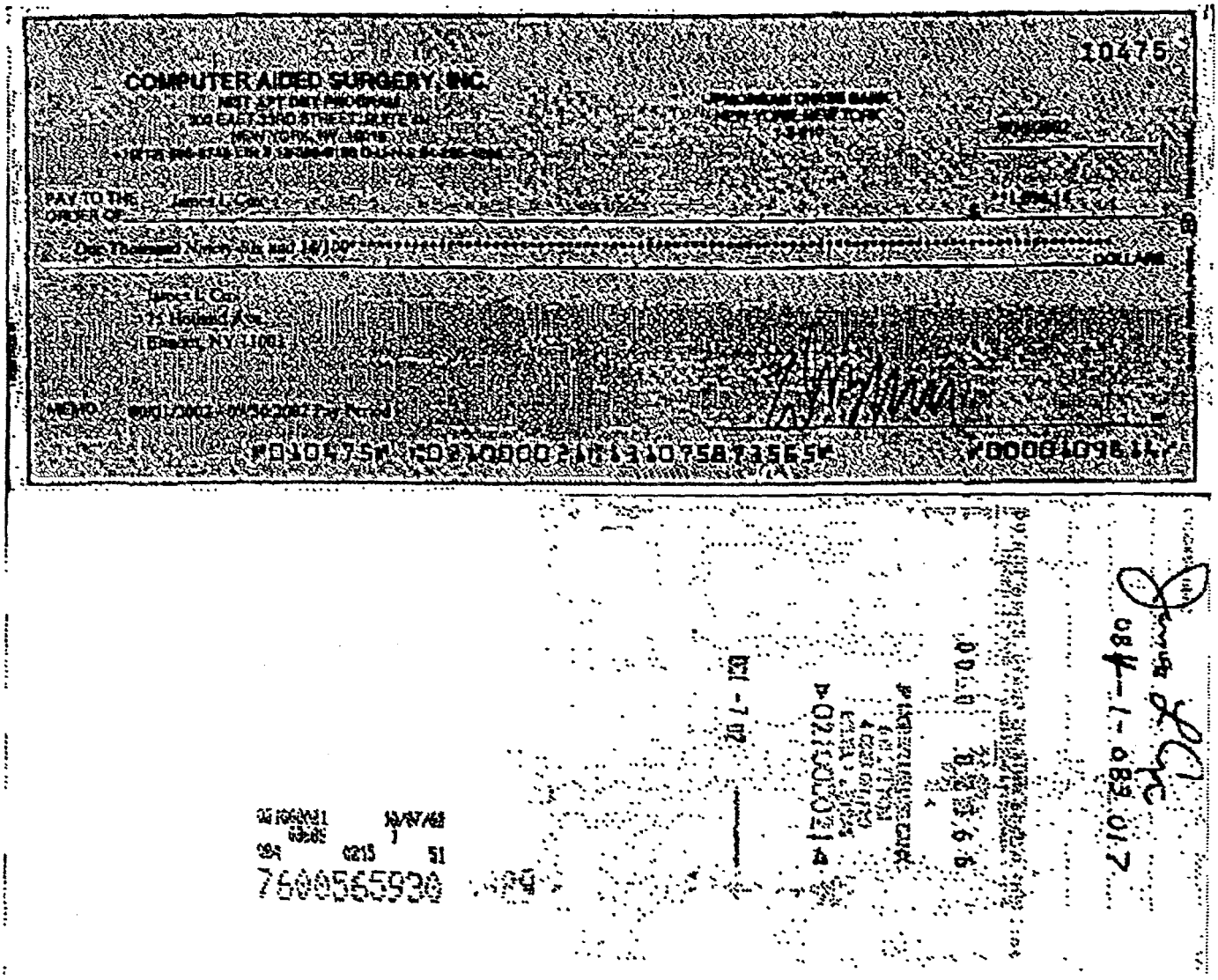
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030642803 Posting date 04-OCT-02



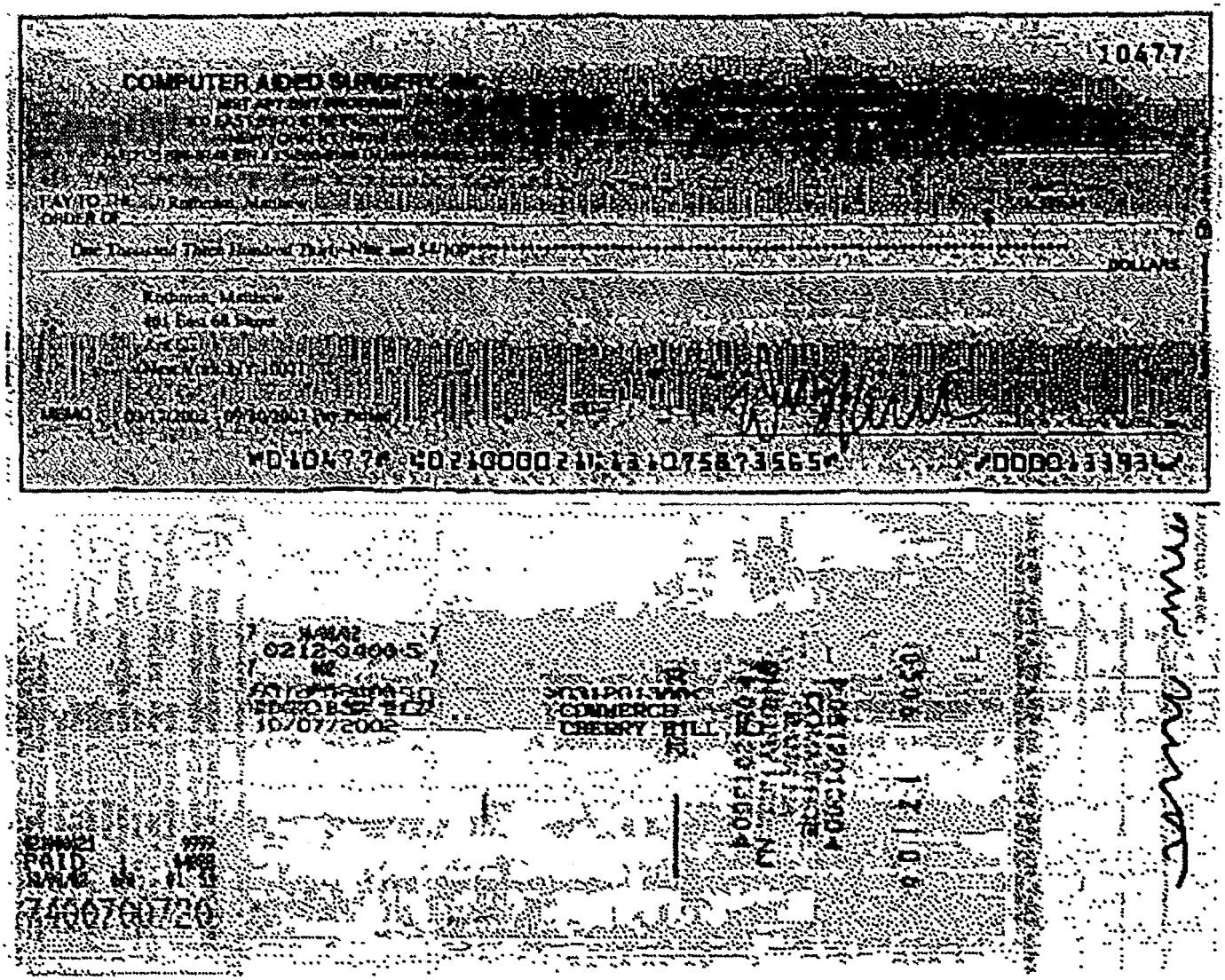
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081179033 Posting date 07-OCT-02



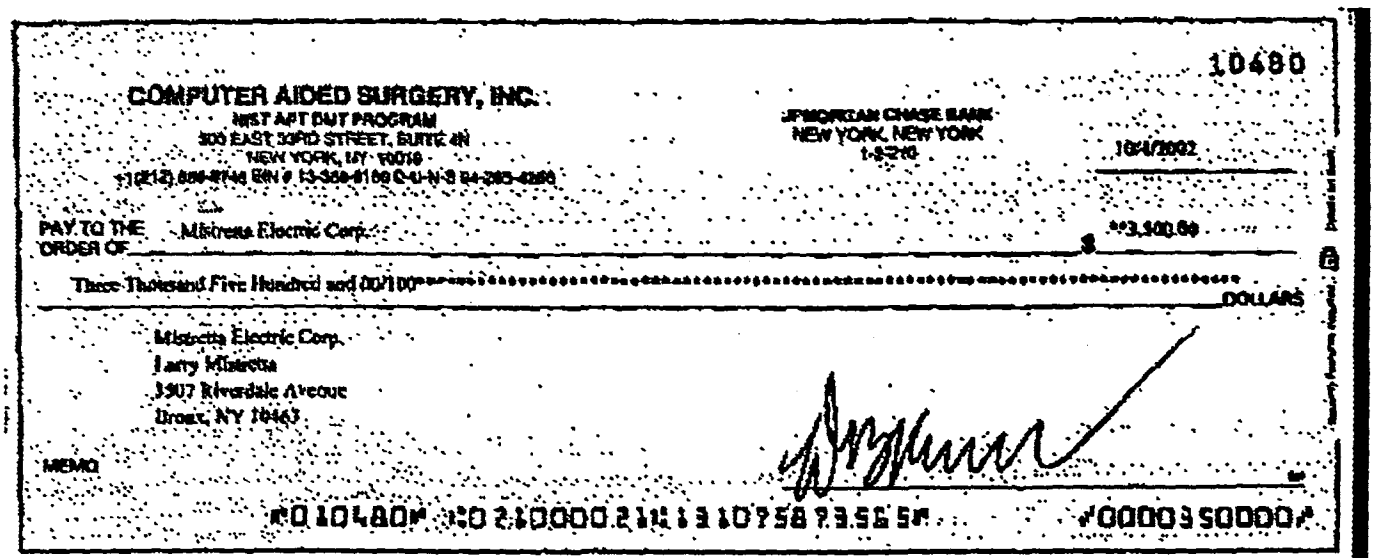
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076565930 Posting date 07-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074700720 Posting date 08-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028696367 Posting date 08-OCT-02



10480

COMPUTER AIDED SURGERY, INC.
MST AFT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8144 EIN # 13-369-6166 C-U-N-S 84-280-4980

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-8210

10/4/2002

PAY TO THE ORDER OF Mistretta Electric Corp. $ **3,500.00

Three Thousand Five Hundred and 00/100 DOLLARS

Mistretta Electric Corp.
Larry Mistretta
3507 Riverdale Avenue
Bronx, NY 10463

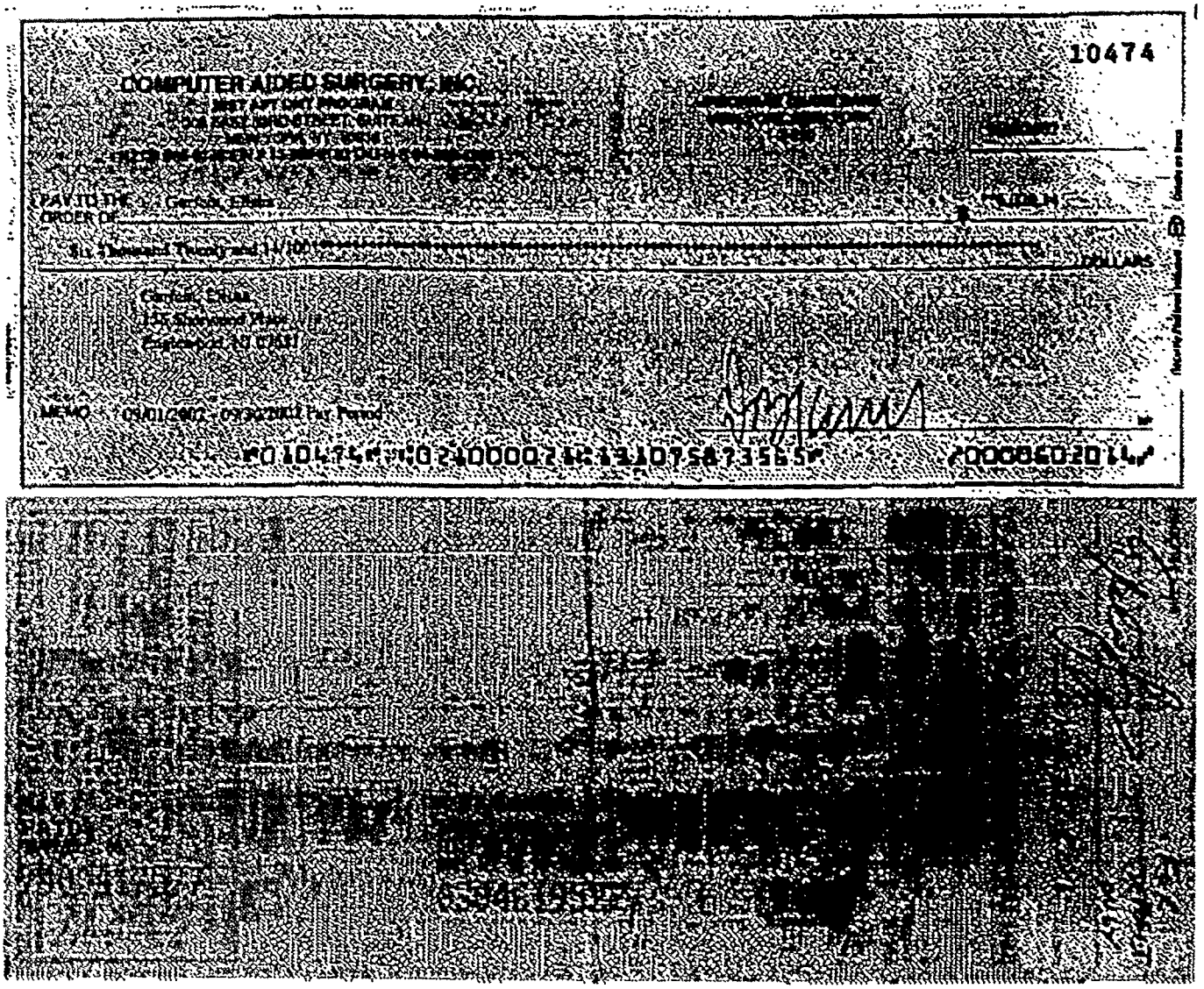
MEMO

⑈010480⑈ ⑆021000021⑆ 3107583556⑈ ⑈00003500⑈

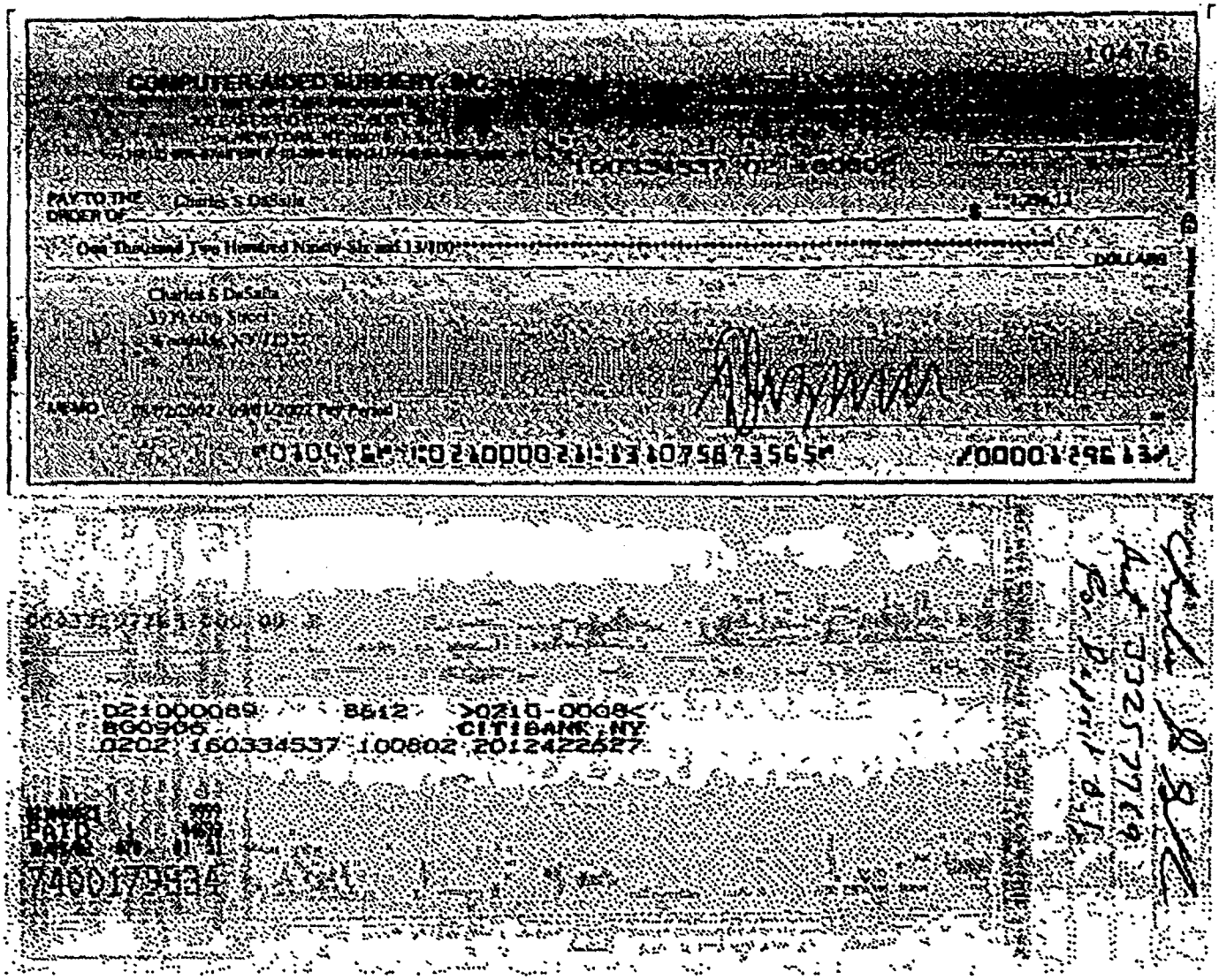
Pay To The Order Of
Chase Manhattan Bank
For Deposit Only
Mistretta Electric Corp.

2896696367

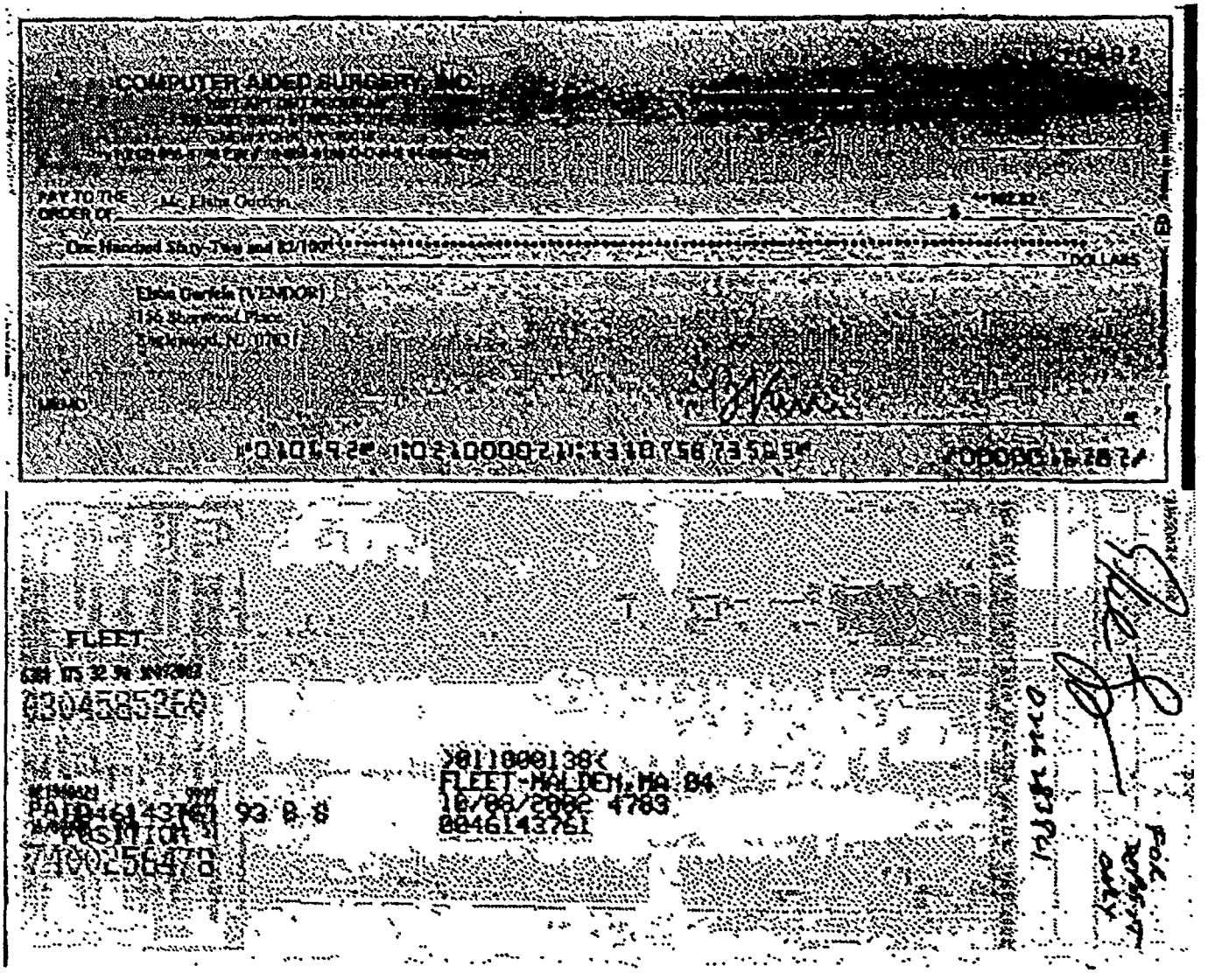
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012575309 Posting date 09-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074179834 Posting date 09-OCT-02

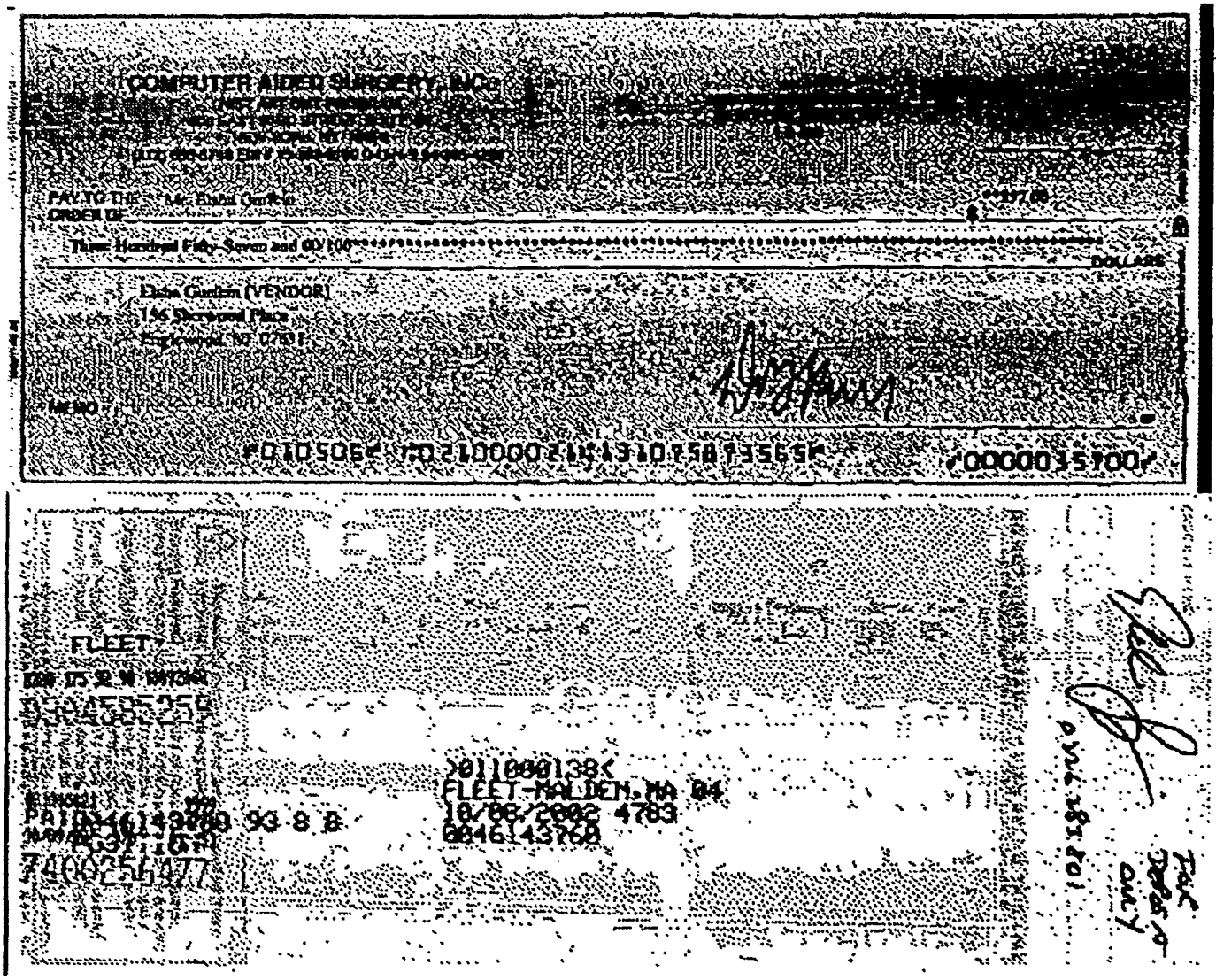


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074256478 Posting date 09-OCT-02

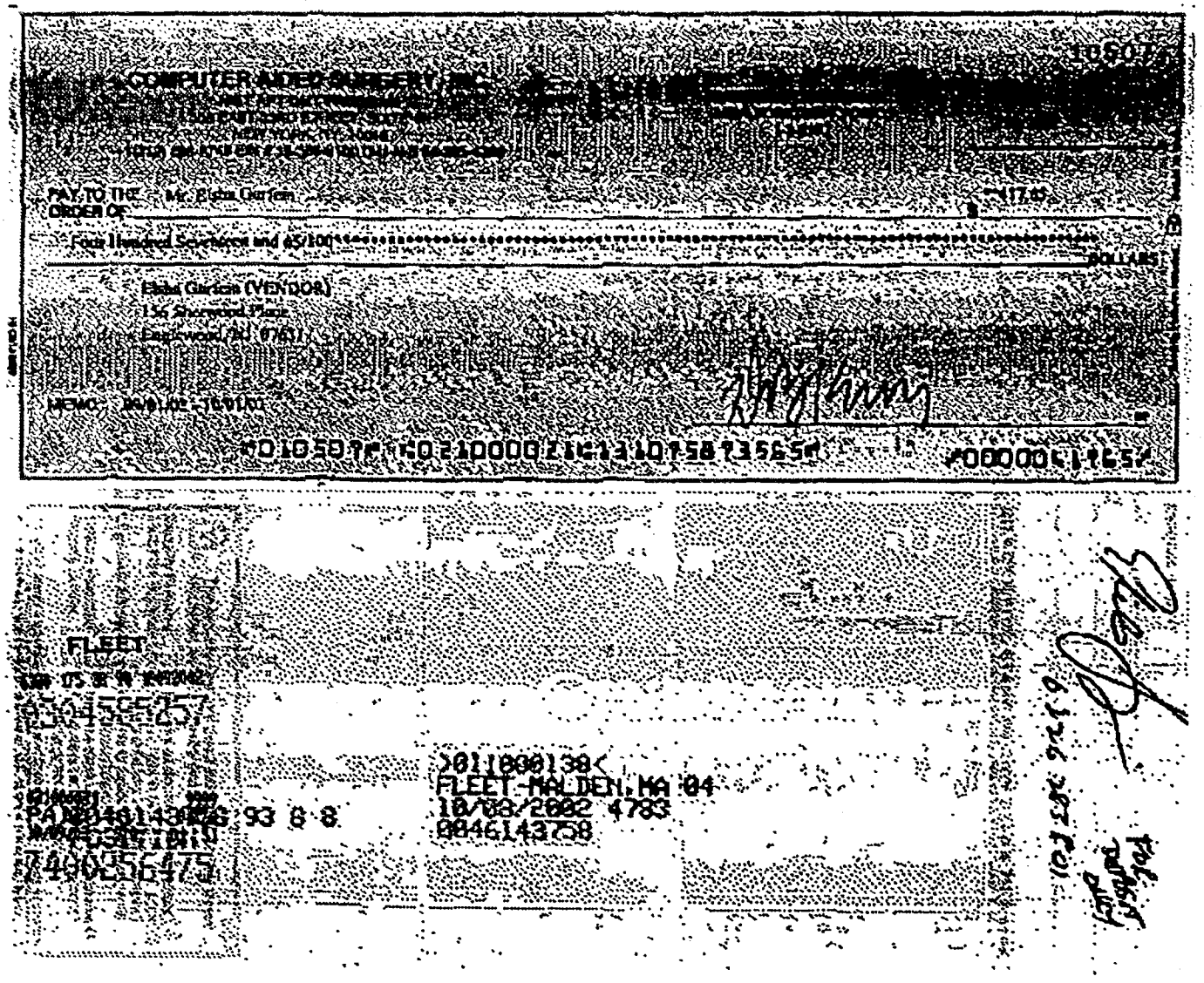


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074256476 Posting date 09-OCT-02

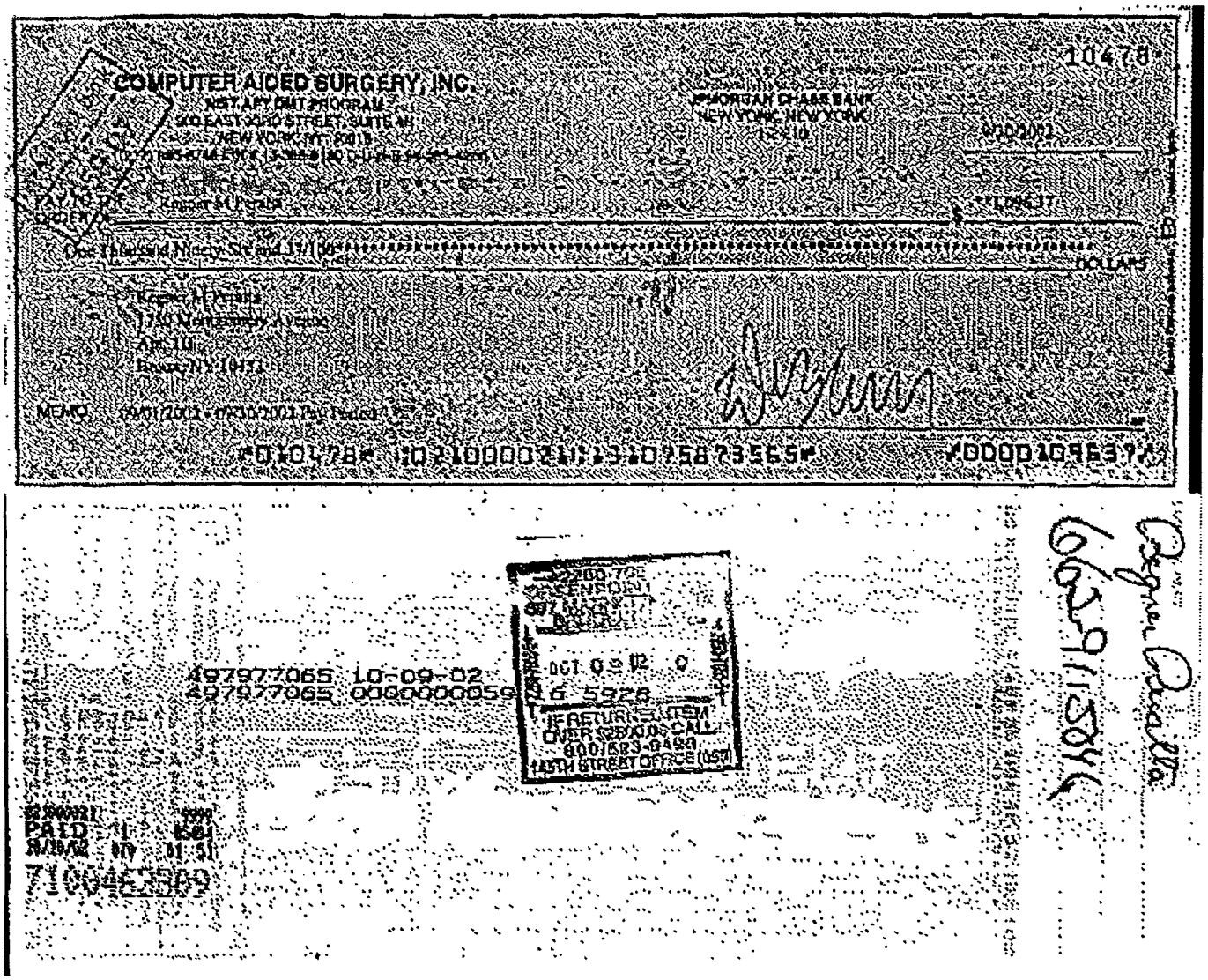
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074256477 Posting date 09-OCT-02



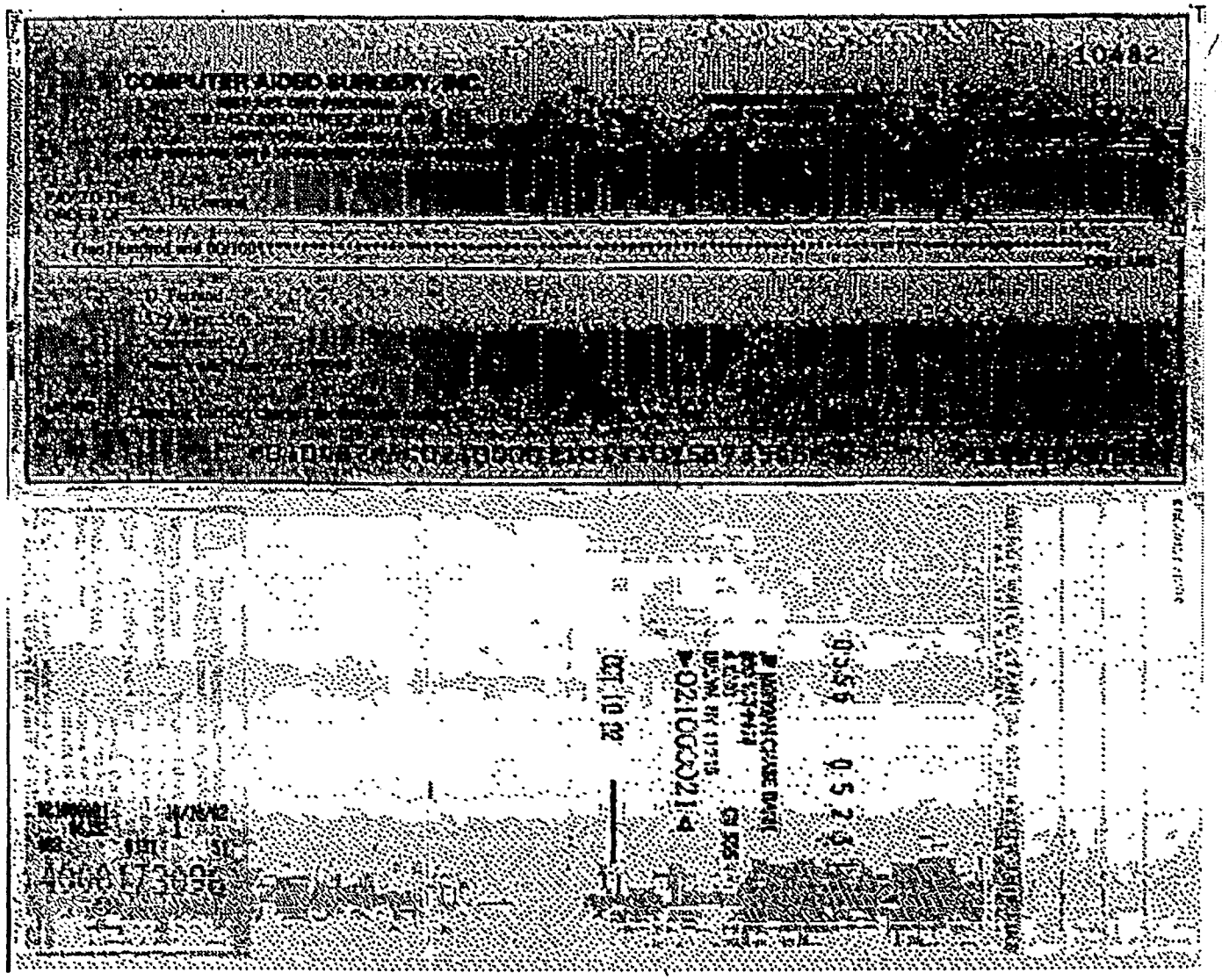
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074256475 Posting date 09-OCT-02



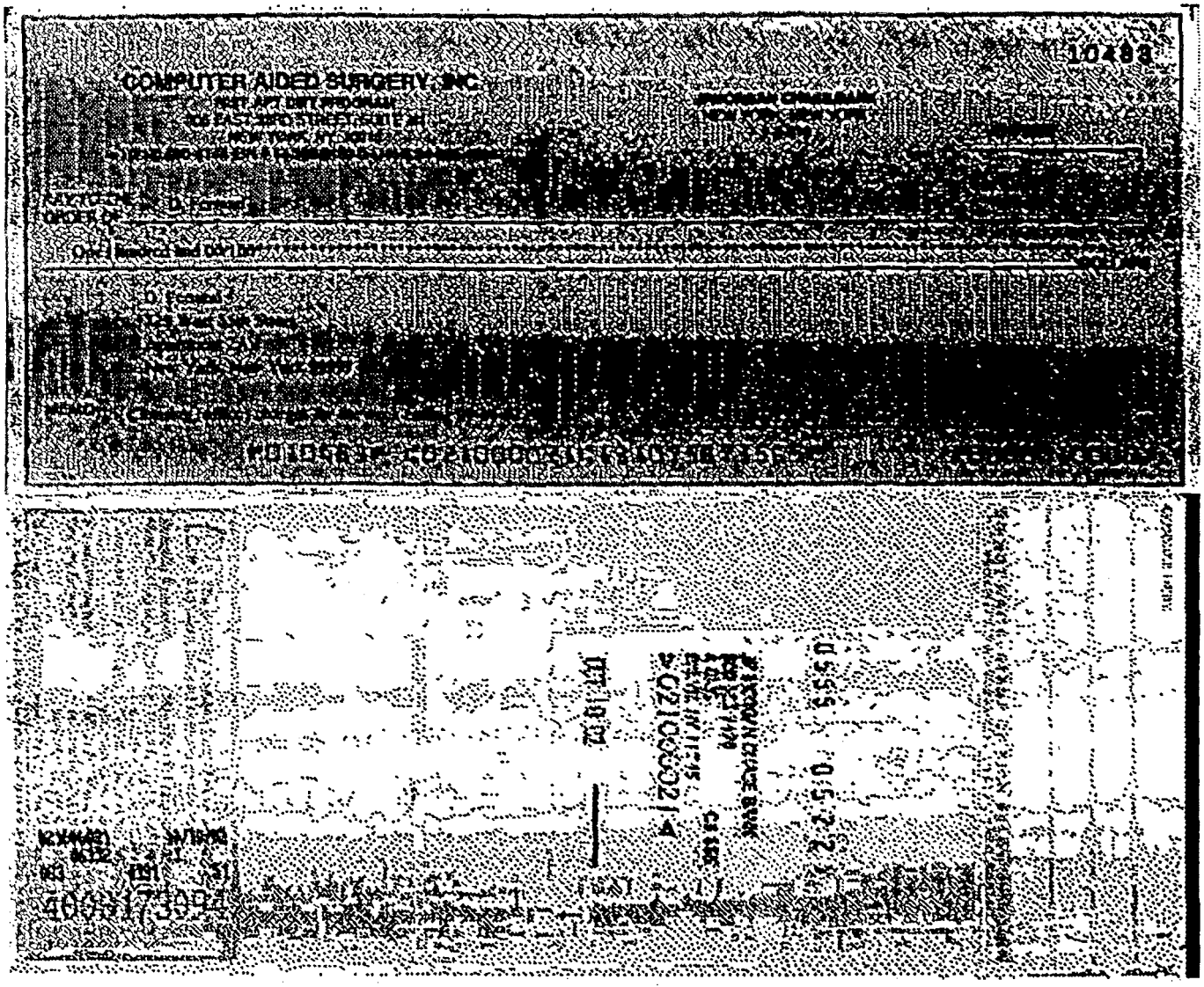
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071463309 Posting date 10-OCT-02



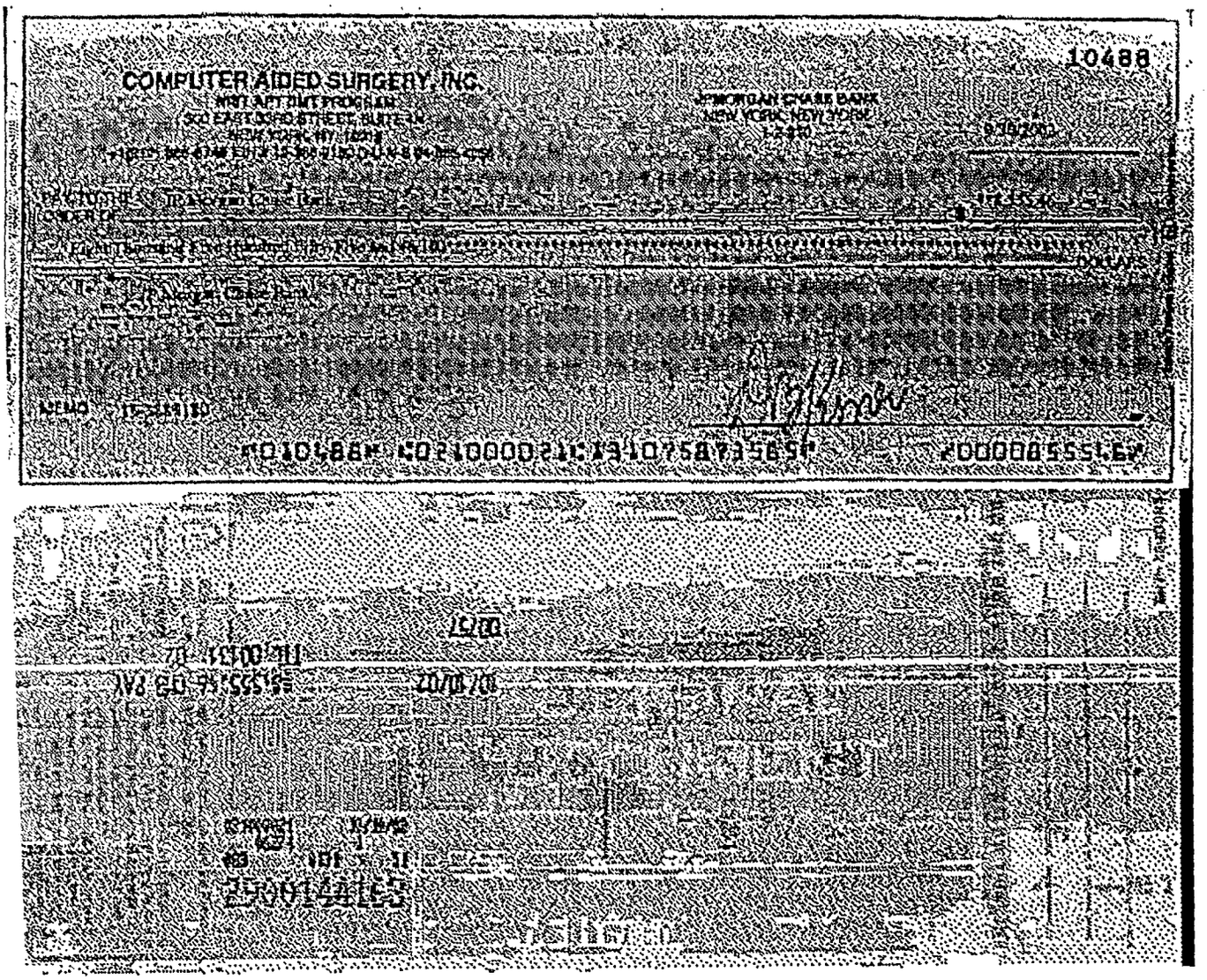
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040173096 Posting date 10-OCT-02



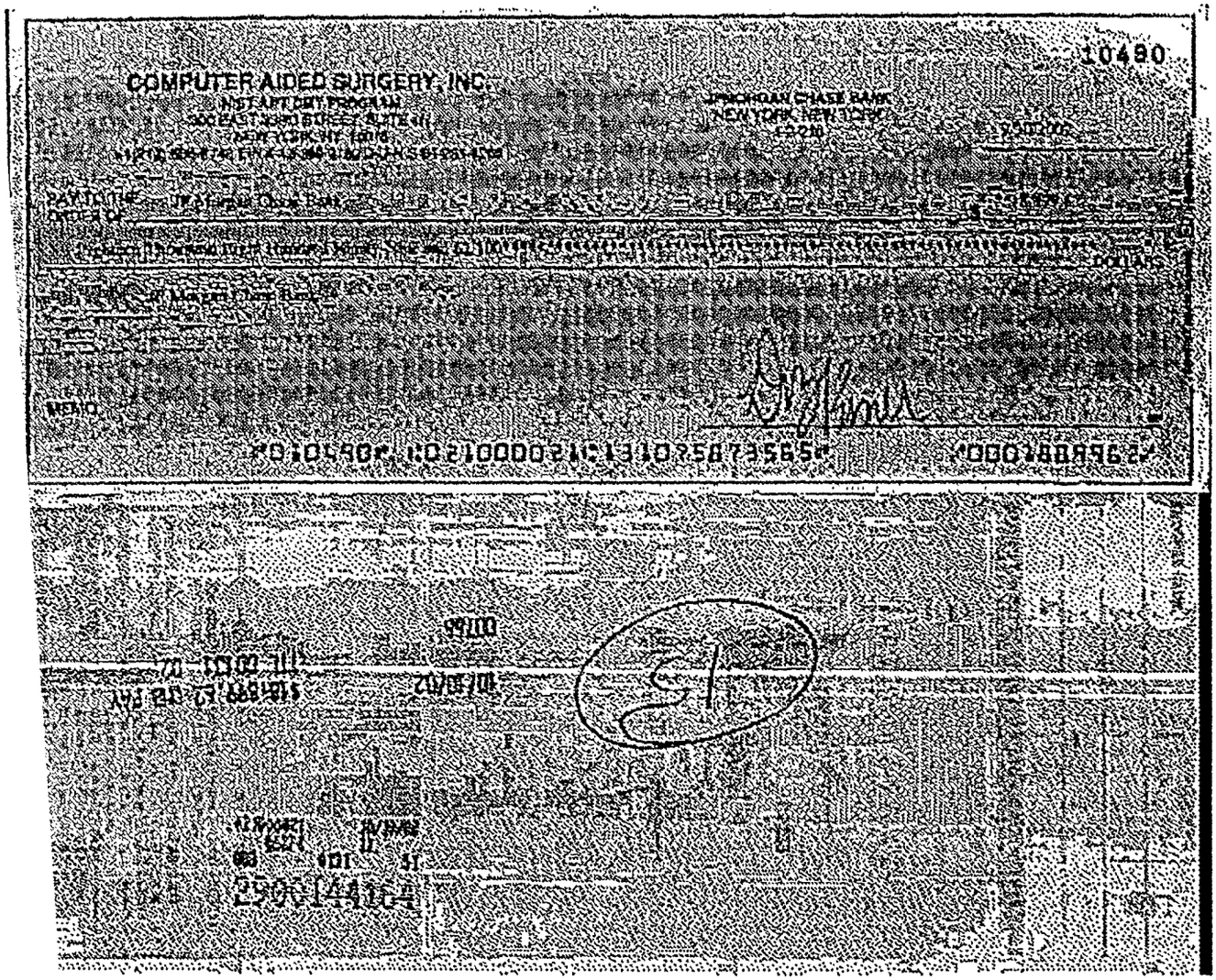
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040173094 Posting date 10-OCT-02



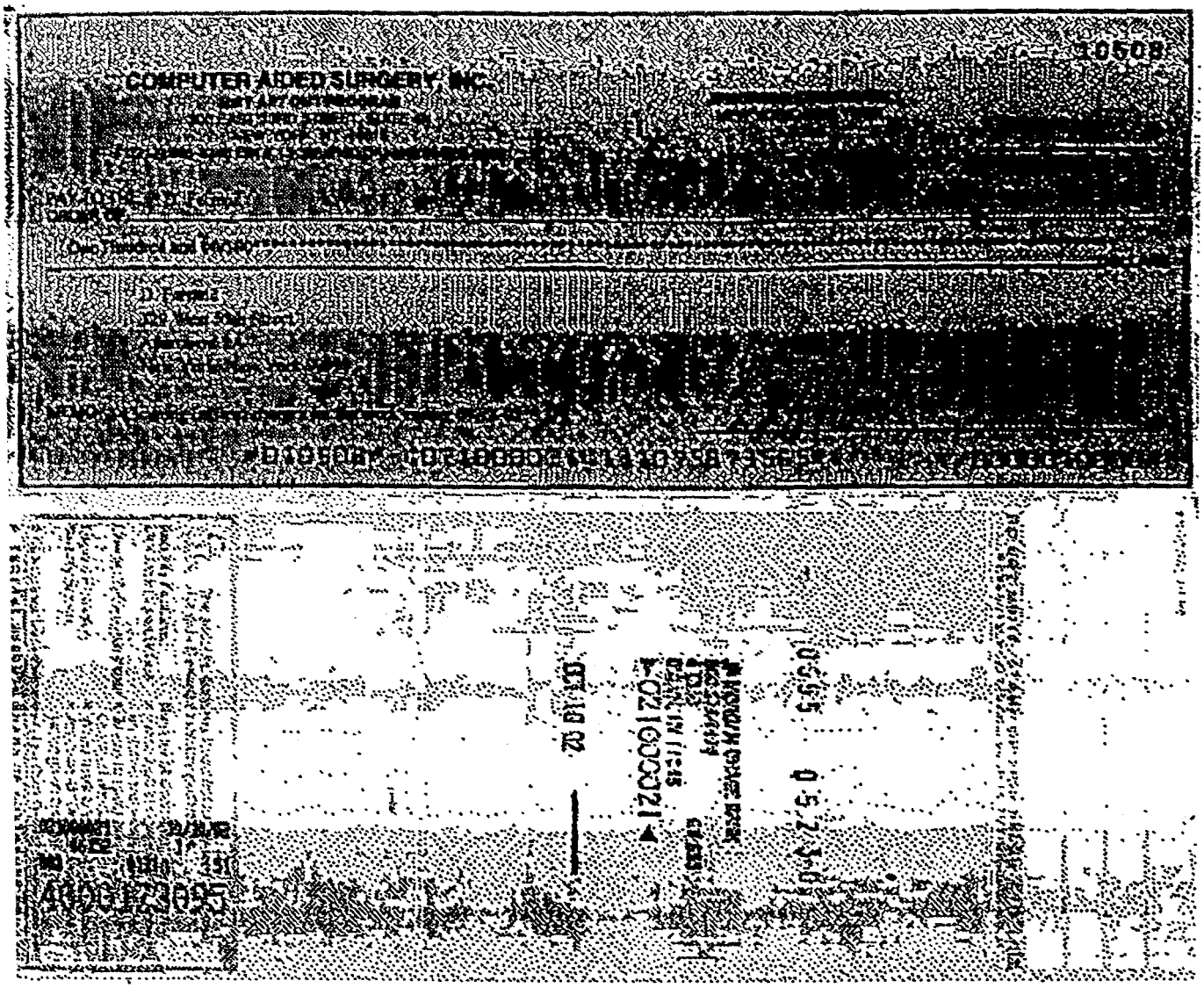
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029144163 Posting date 10-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029144164 Posting date 10-OCT-02

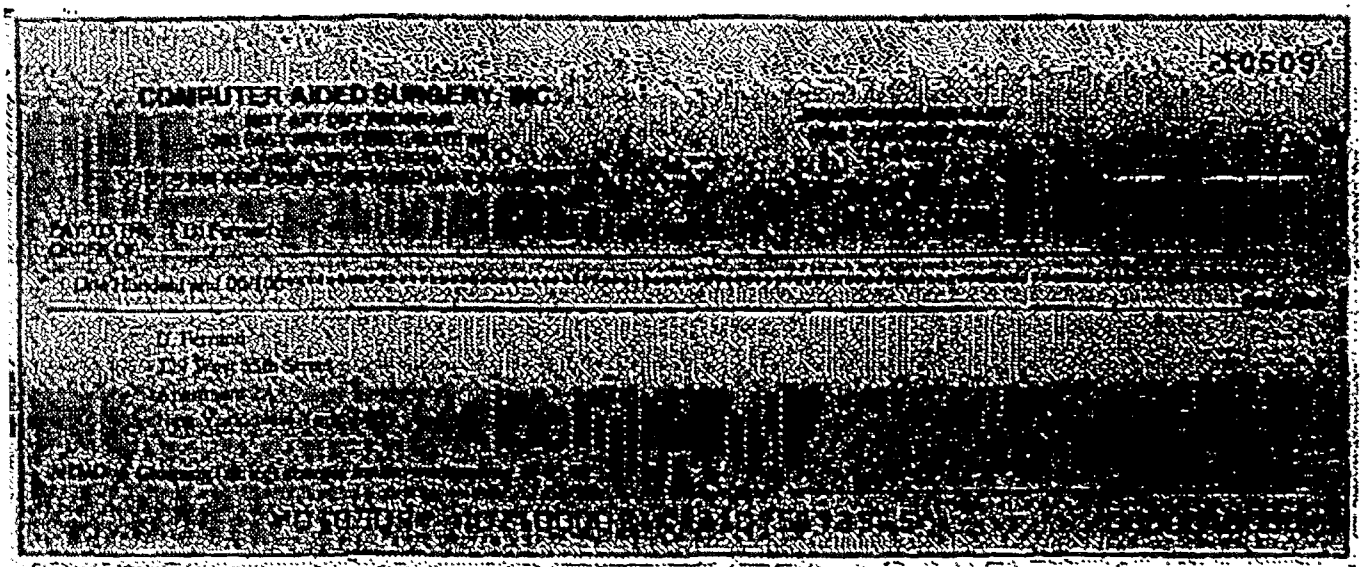


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040173095 Posting date 10-OCT-02

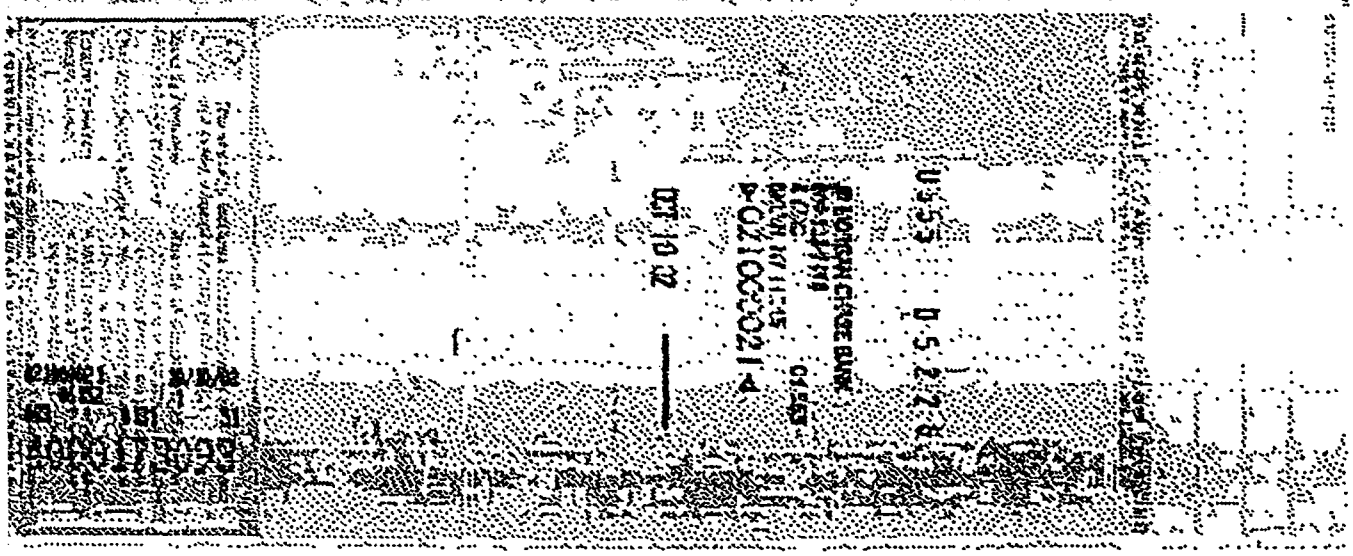


10 of

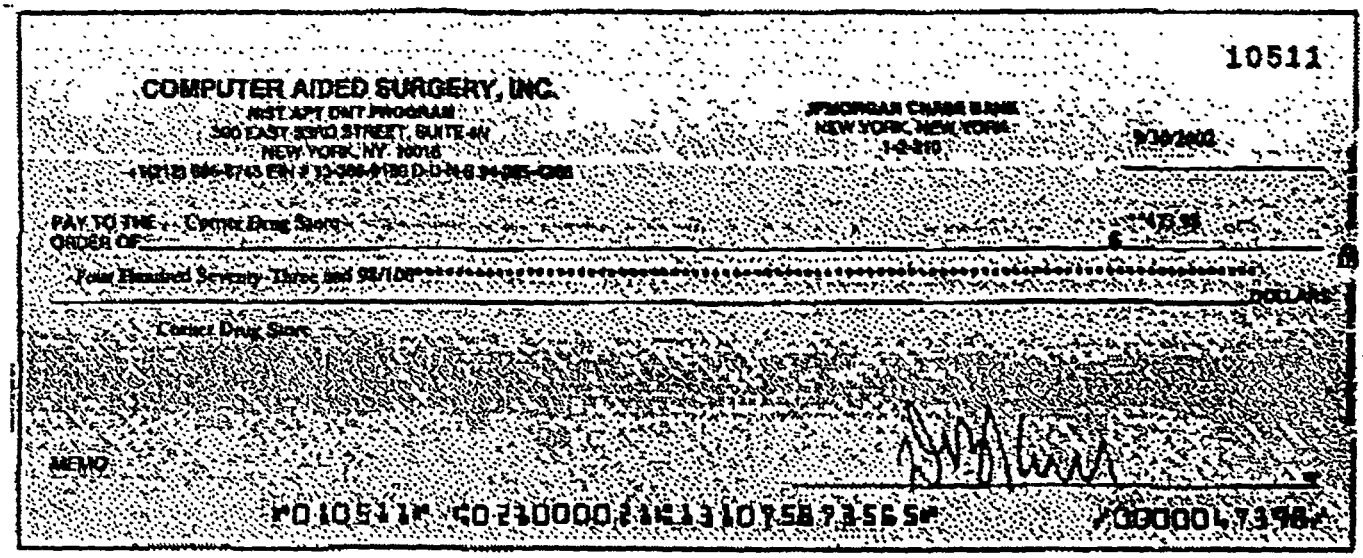
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040173093 Posting date 10-OCT-02

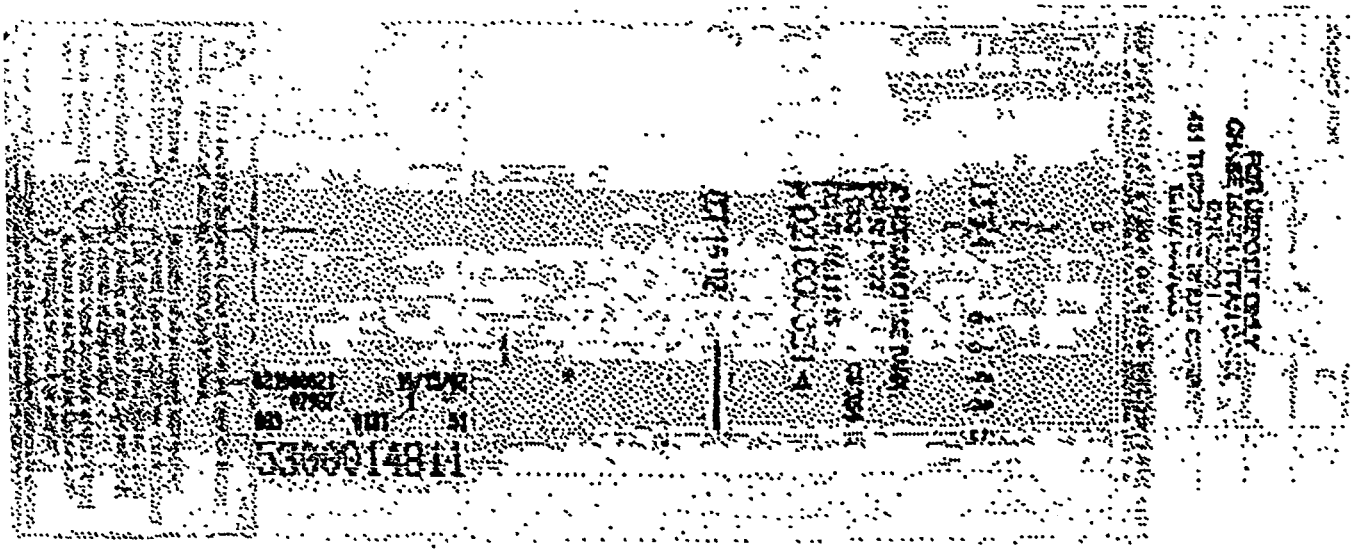


10509



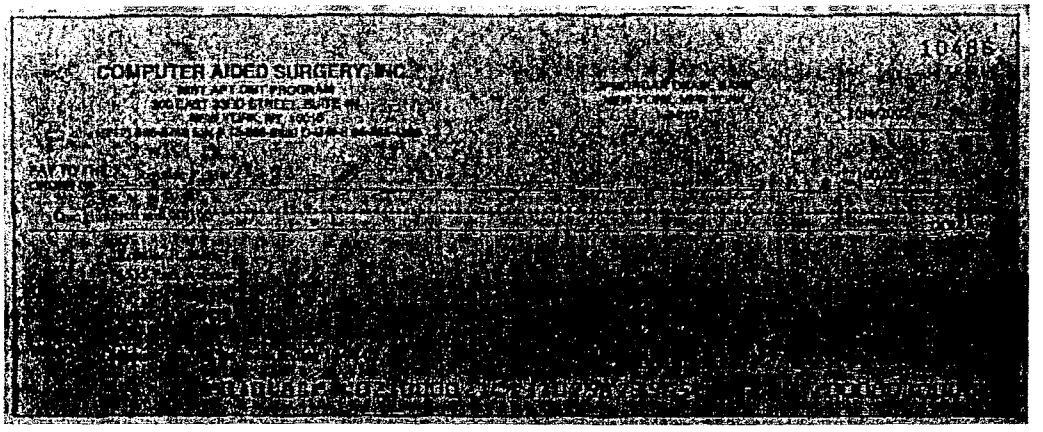
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053014811 Posting date 15-OCT-02

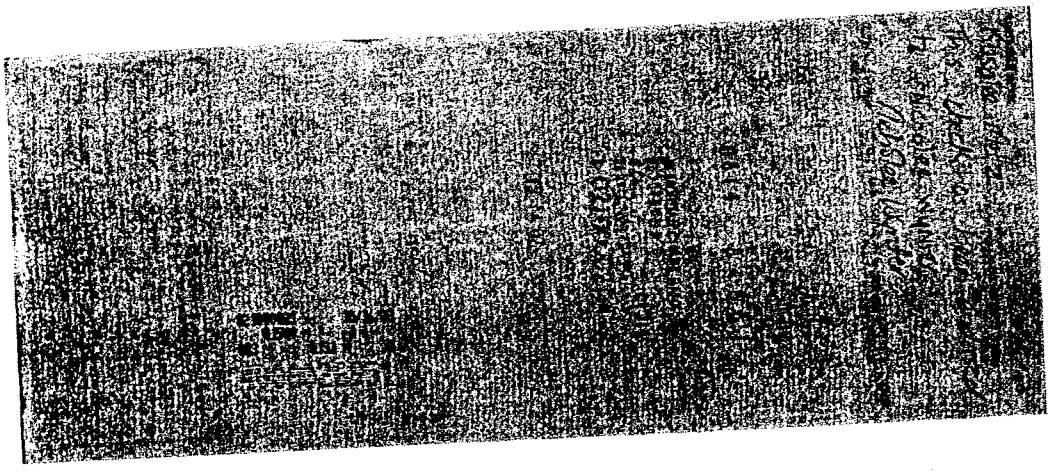




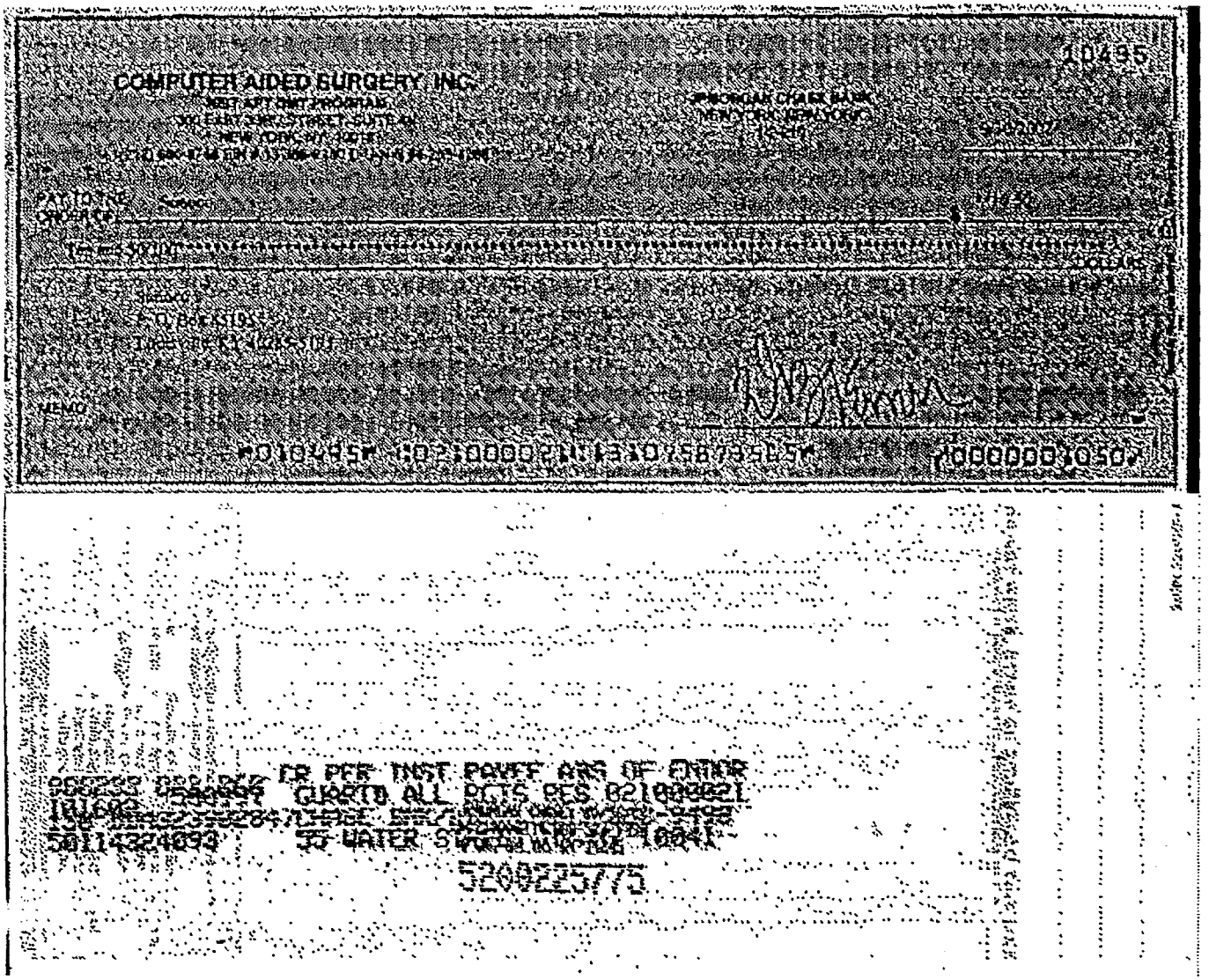
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040026950 Posting date 16-OCT-02

10/16/2002

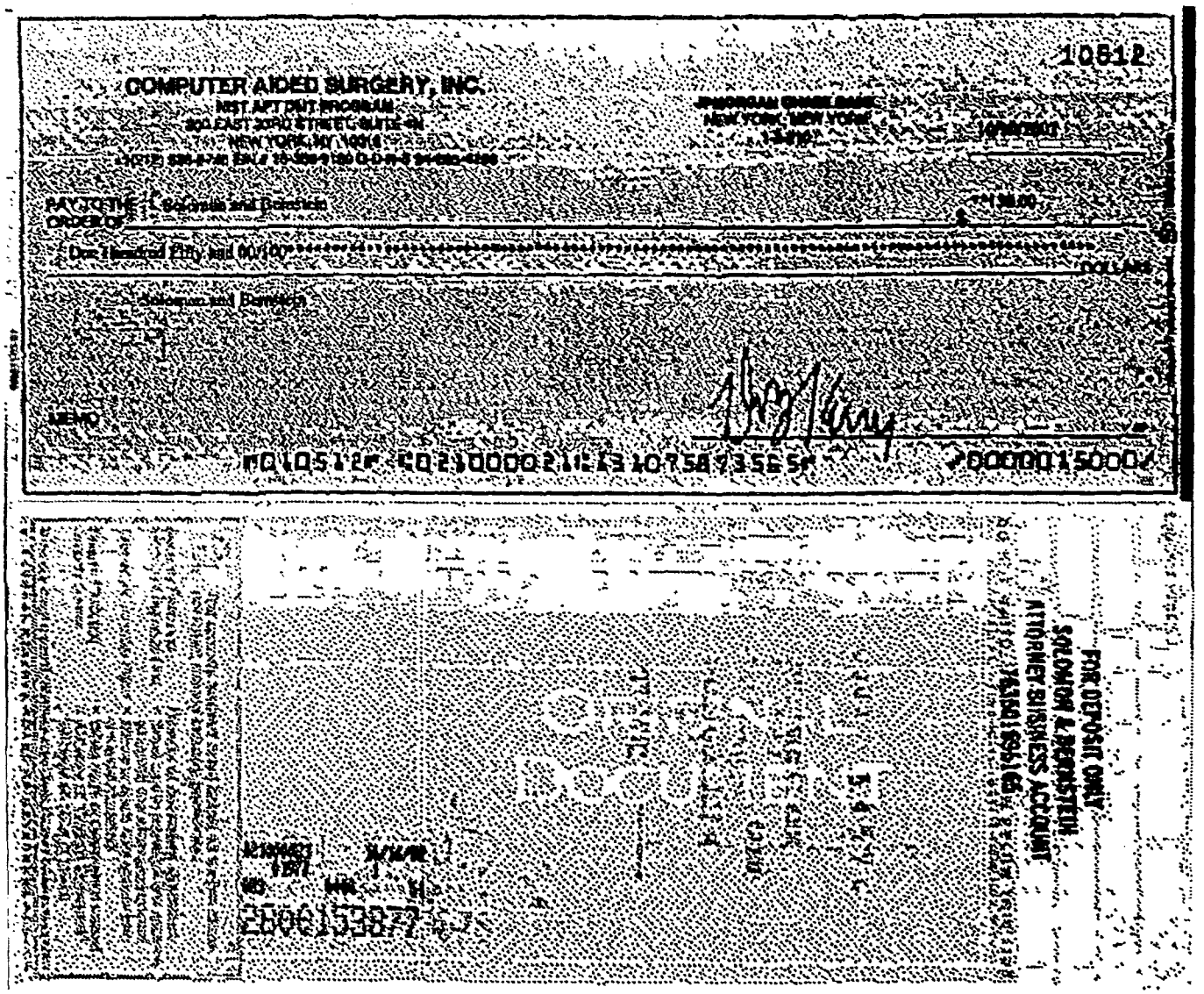




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052225775 Posting date 16-OCT-02

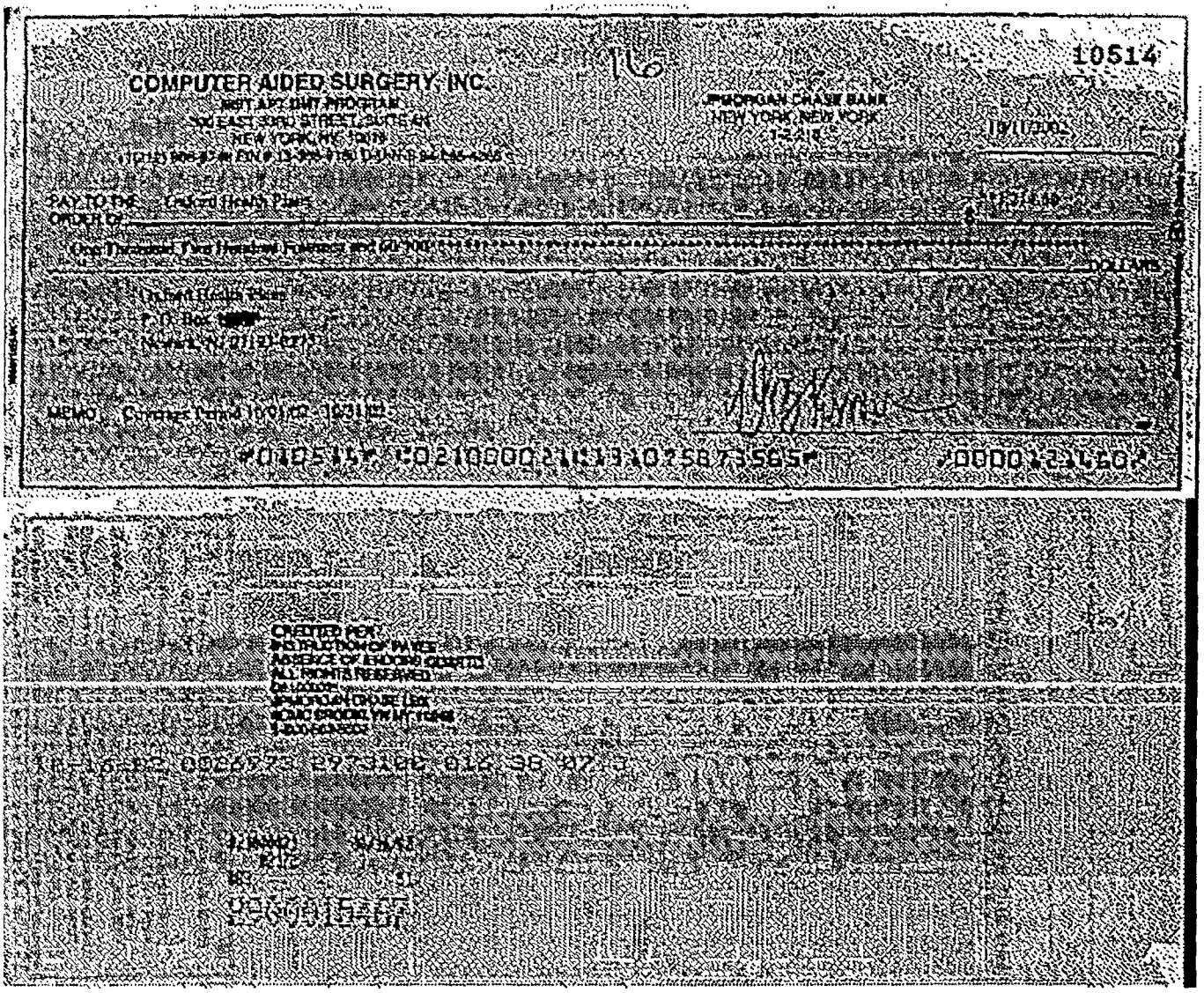


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028153877 Posting date 16-OCT-02

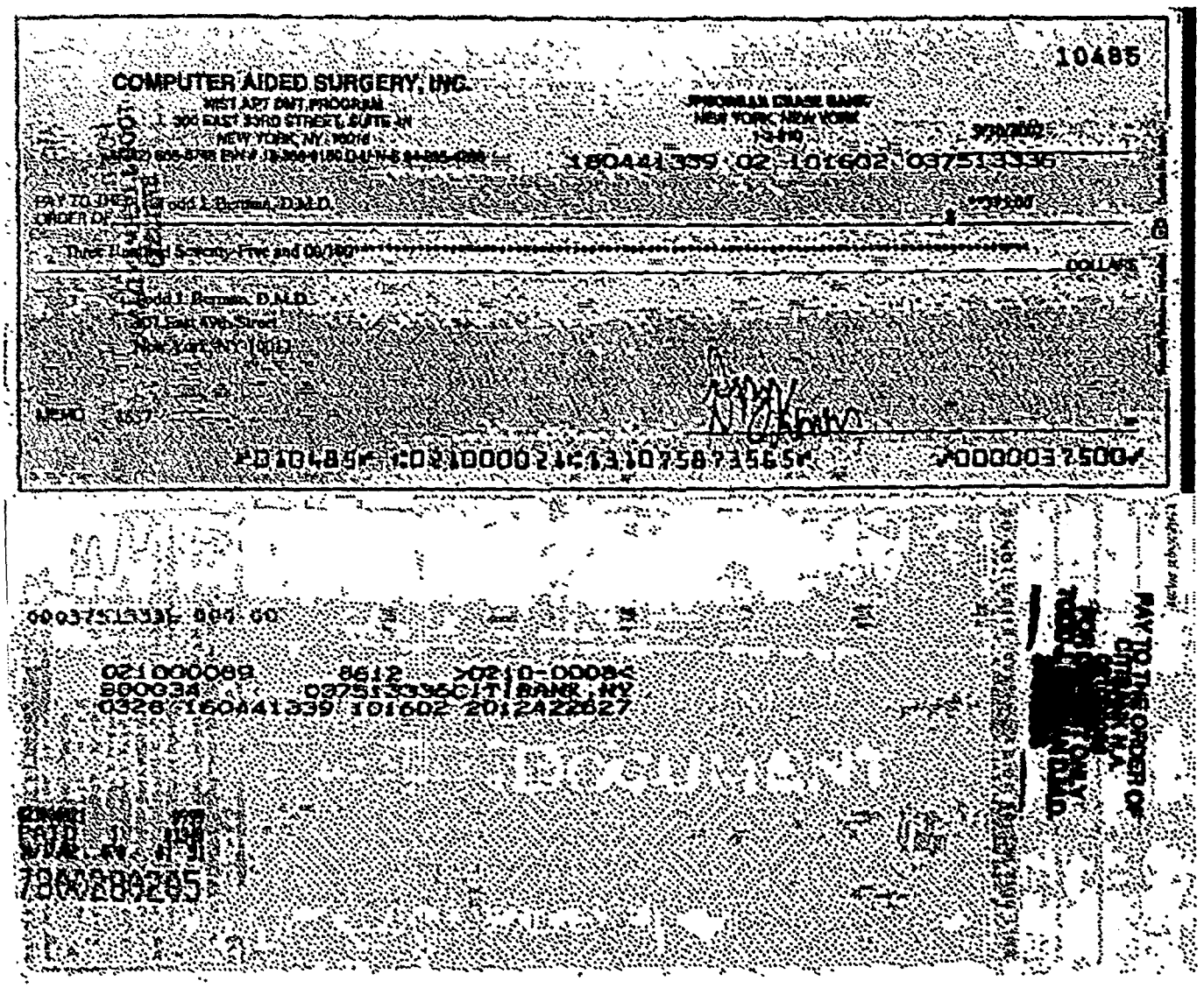


10512

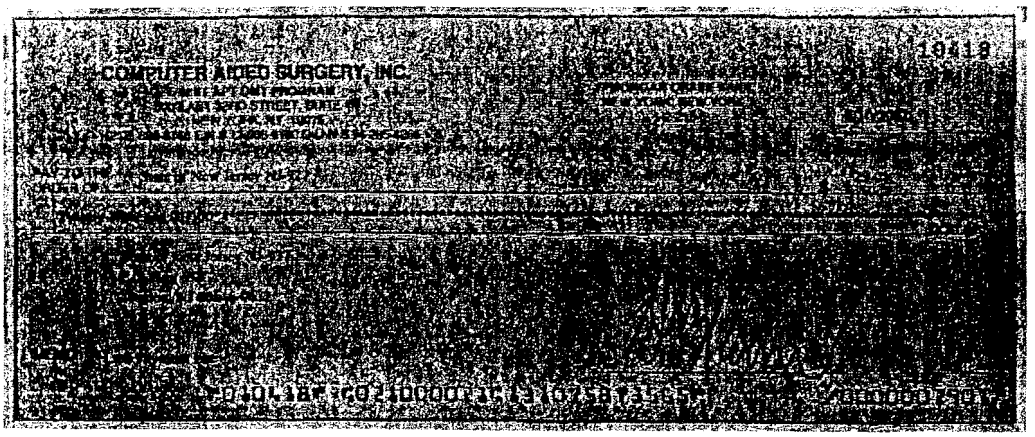
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029015467 Posting date 16-OCT-02

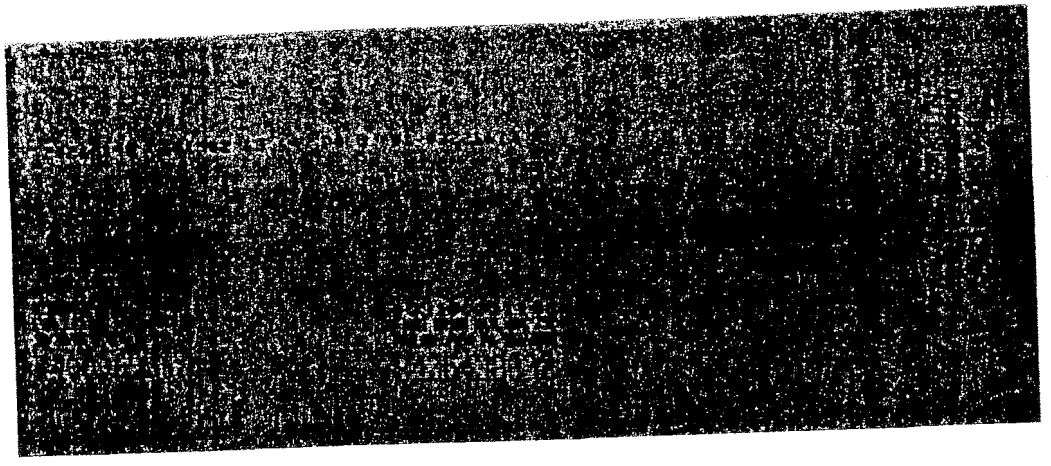


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078280205 Posting date 17-OCT-02

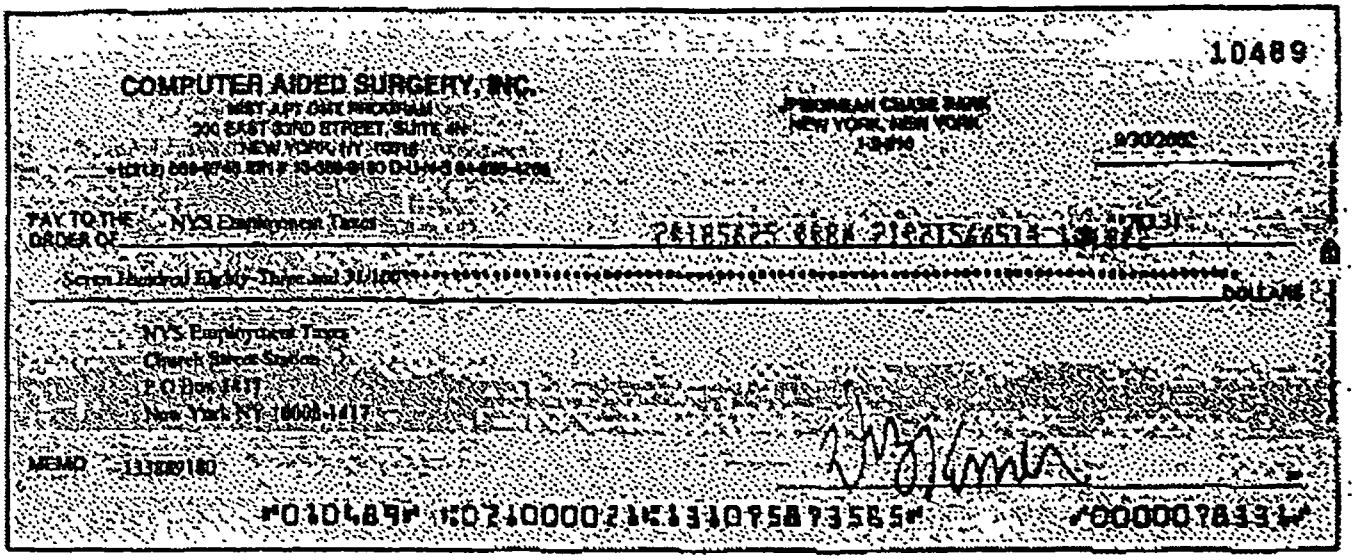


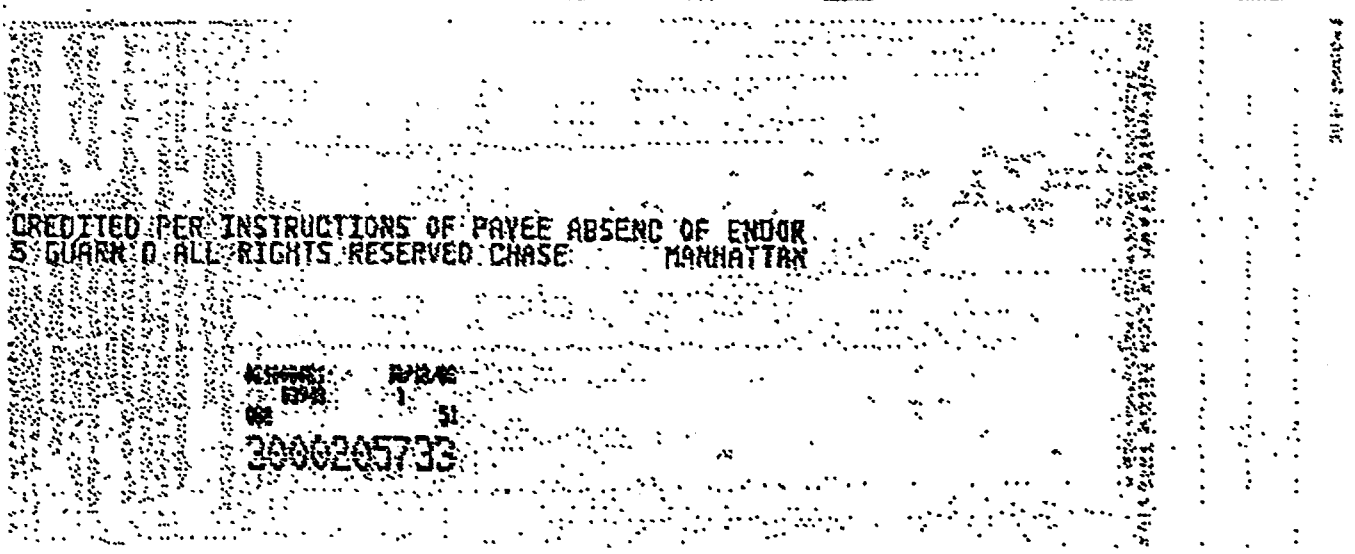
10/18/2002



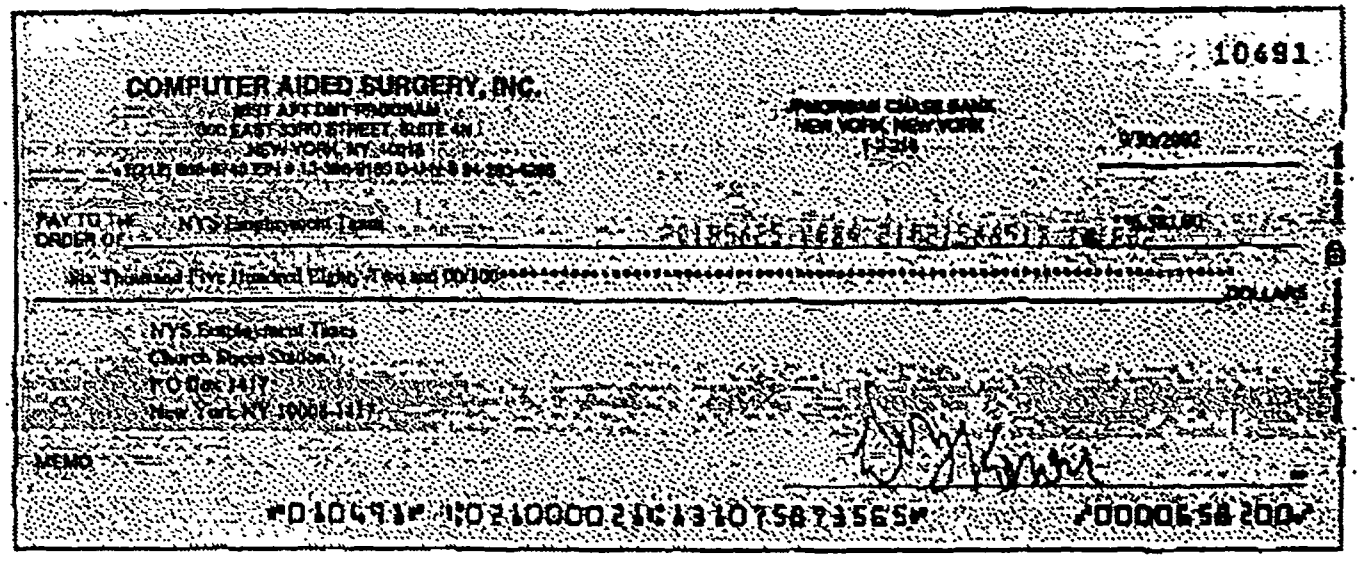


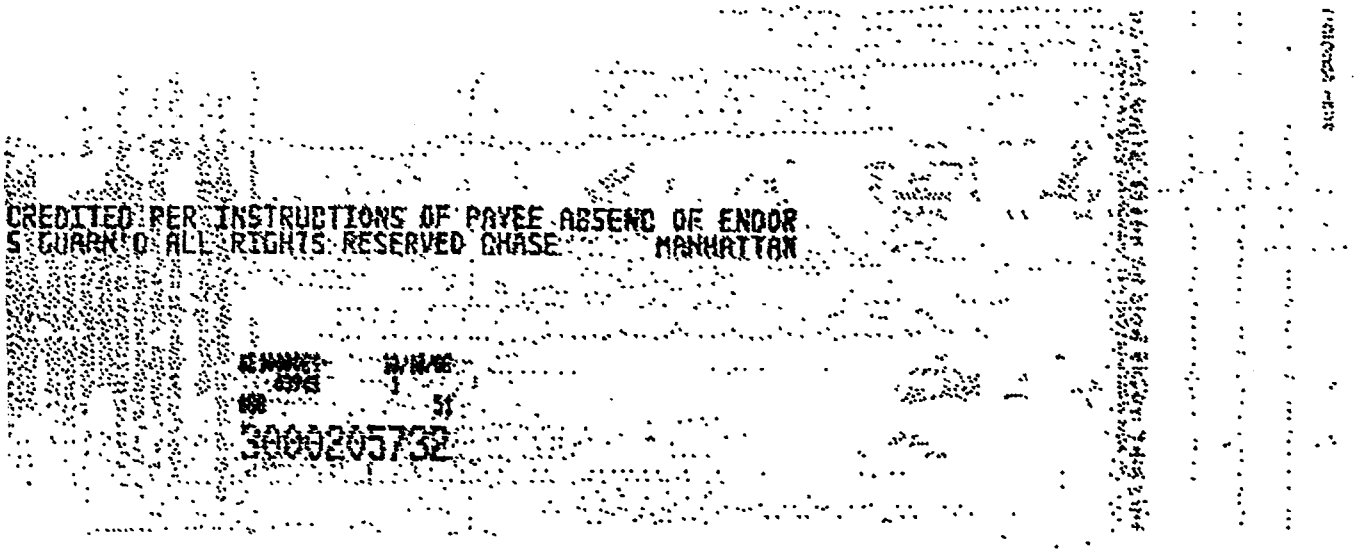
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030205733 Posting date 18-OCT-02



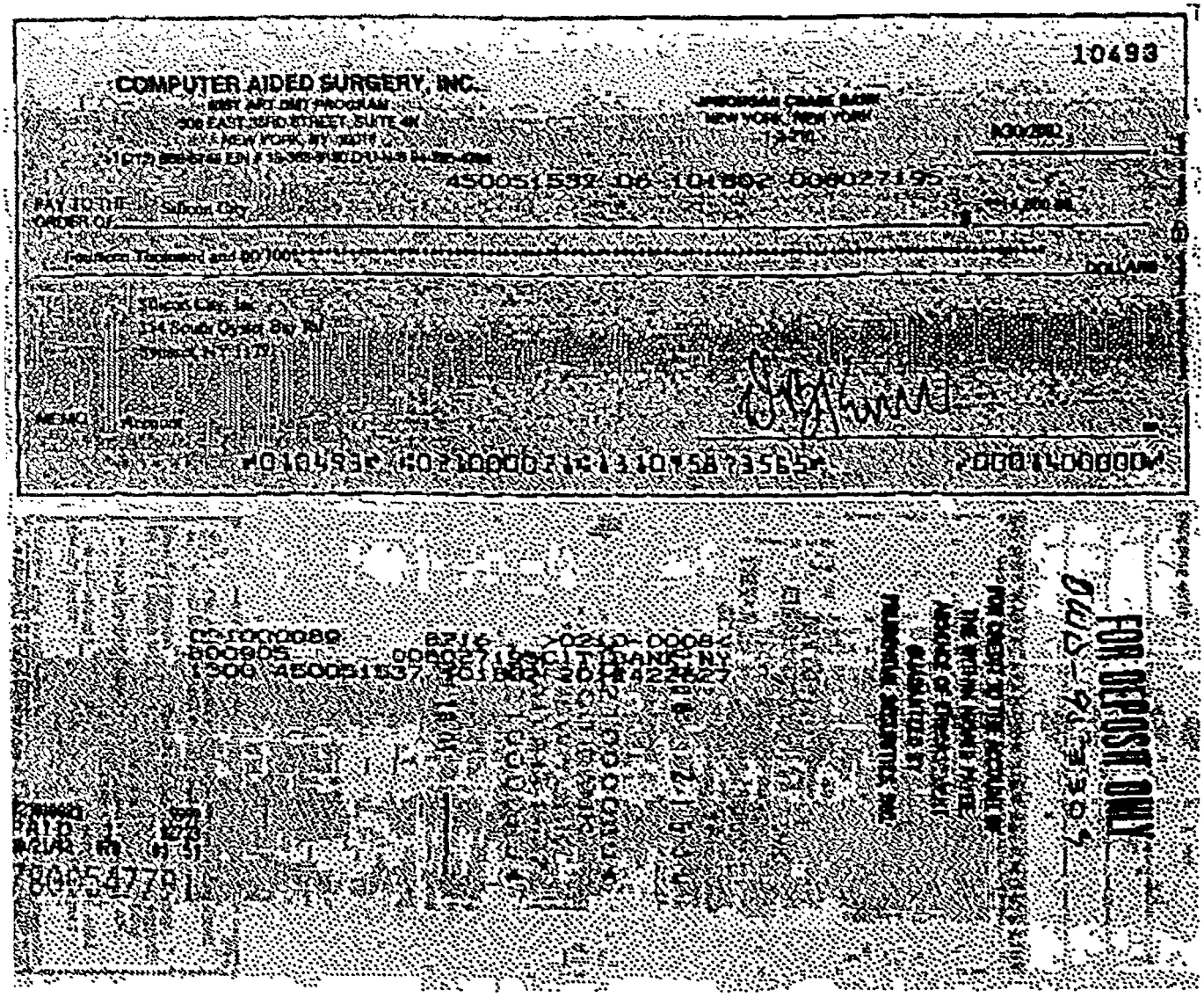


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030205732 Posting date 18-OCT-02

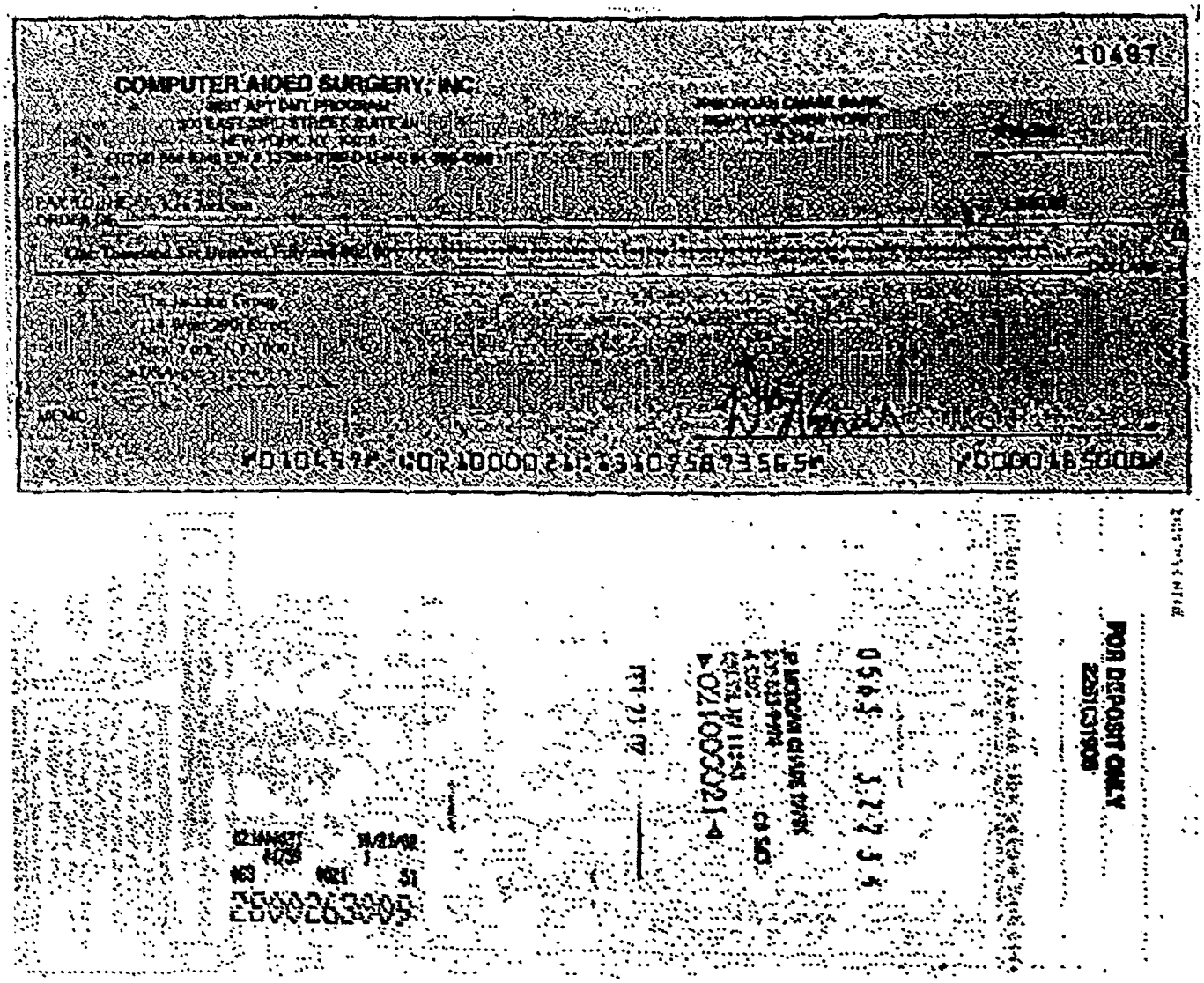




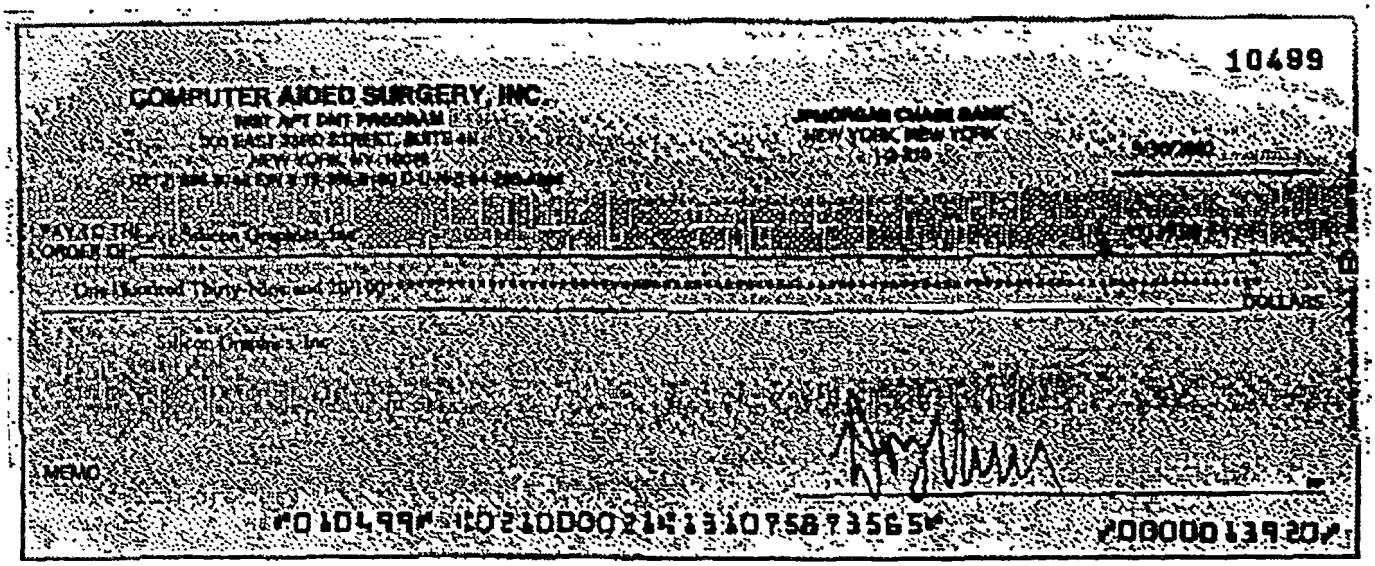
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078547791 Posting date 21-OCT-02



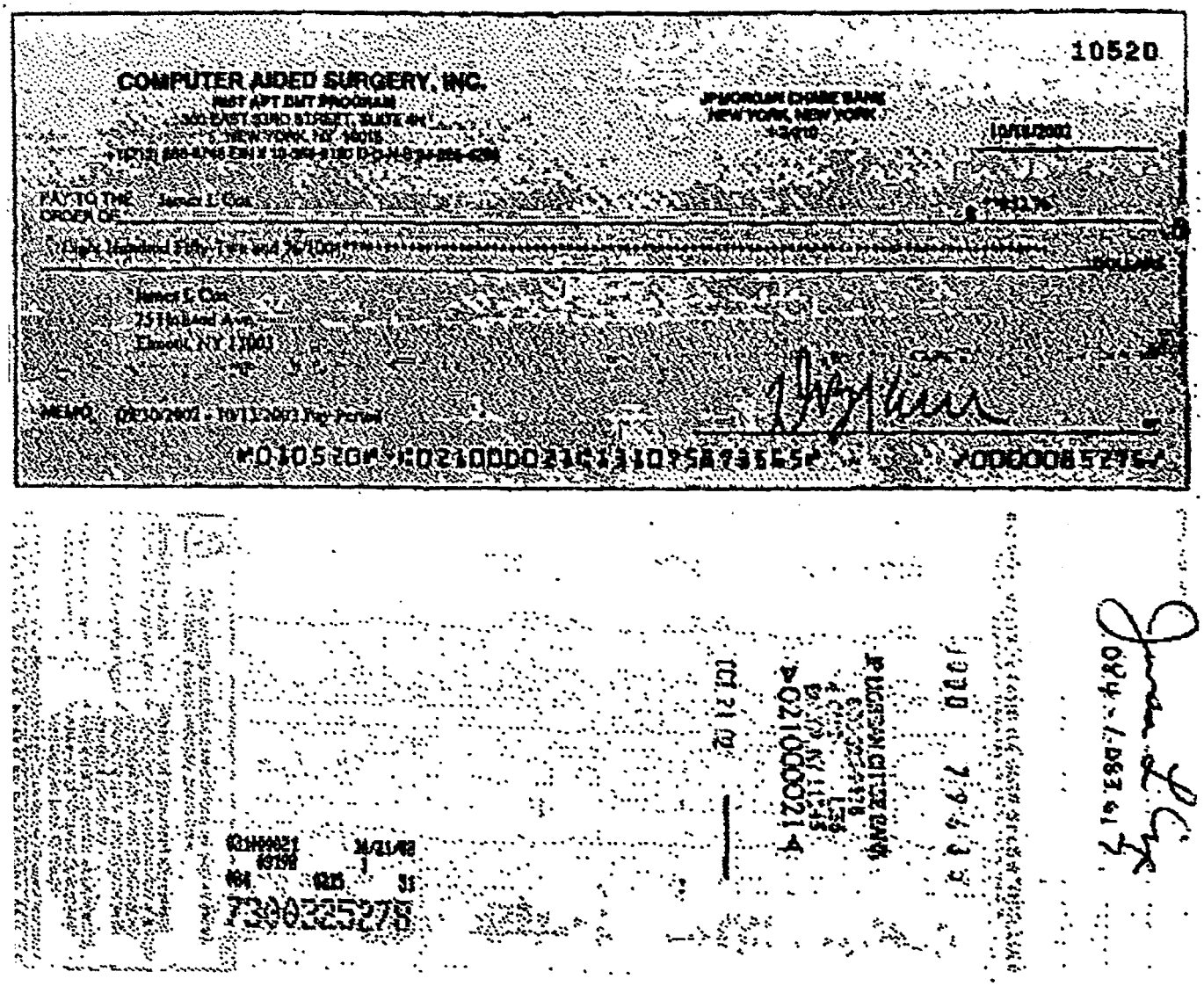
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028263009 Posting date 21-OCT-02



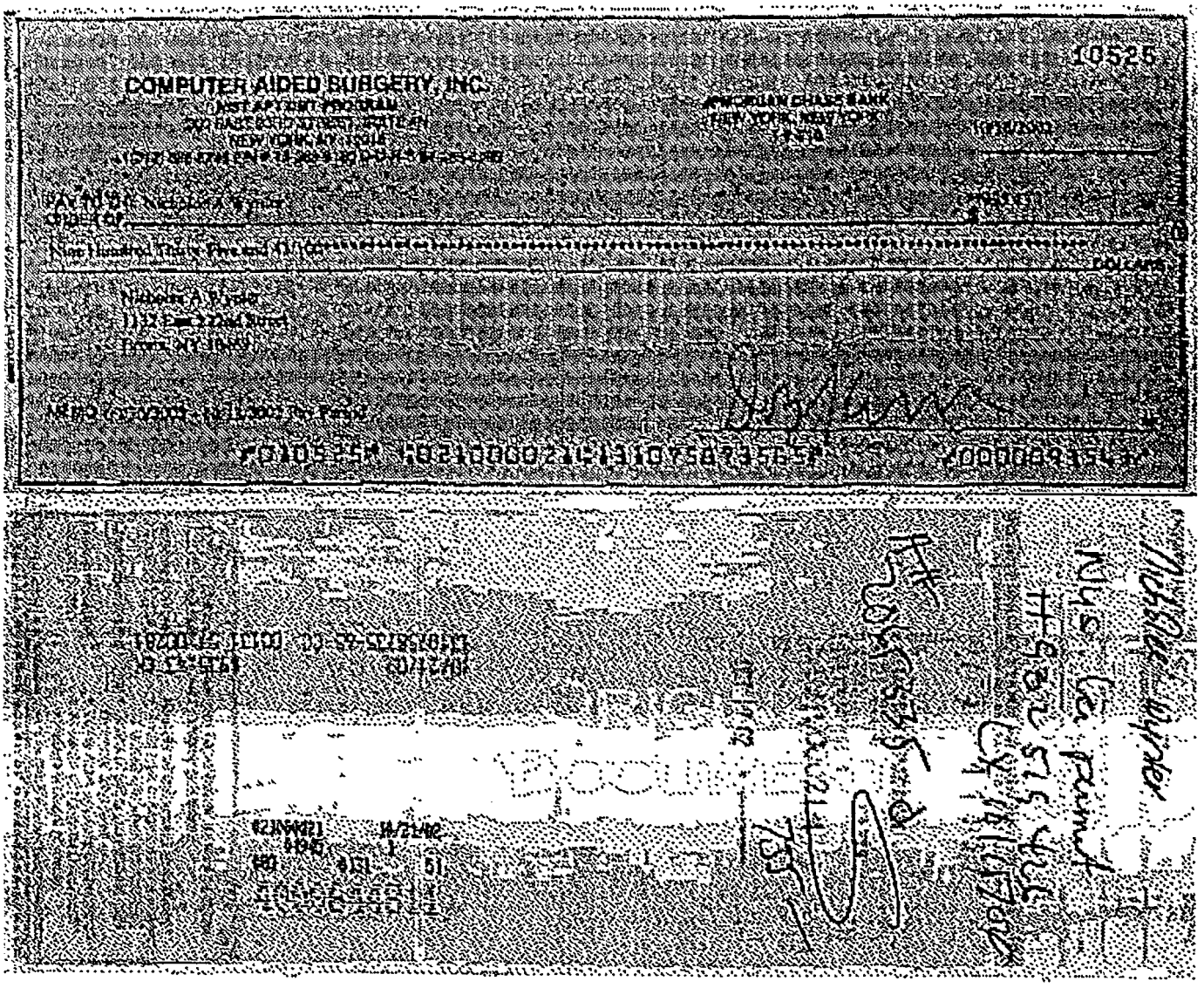
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052239078 Posting date 21-OCT-02



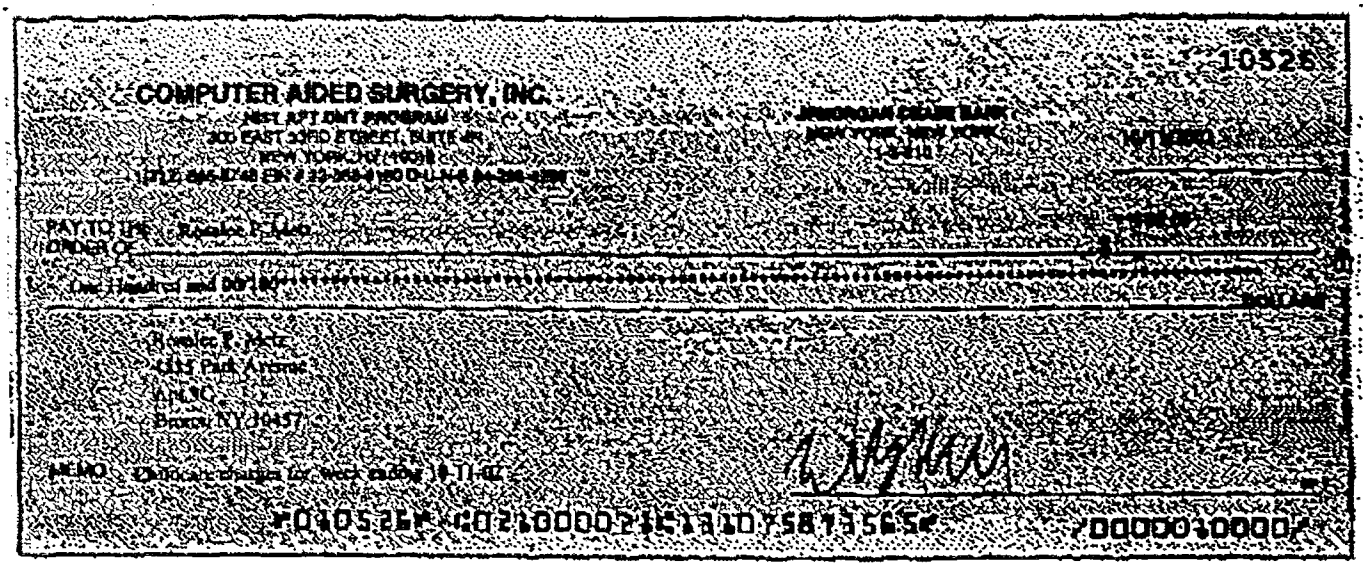
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073325278 Posting date 21-OCT-02

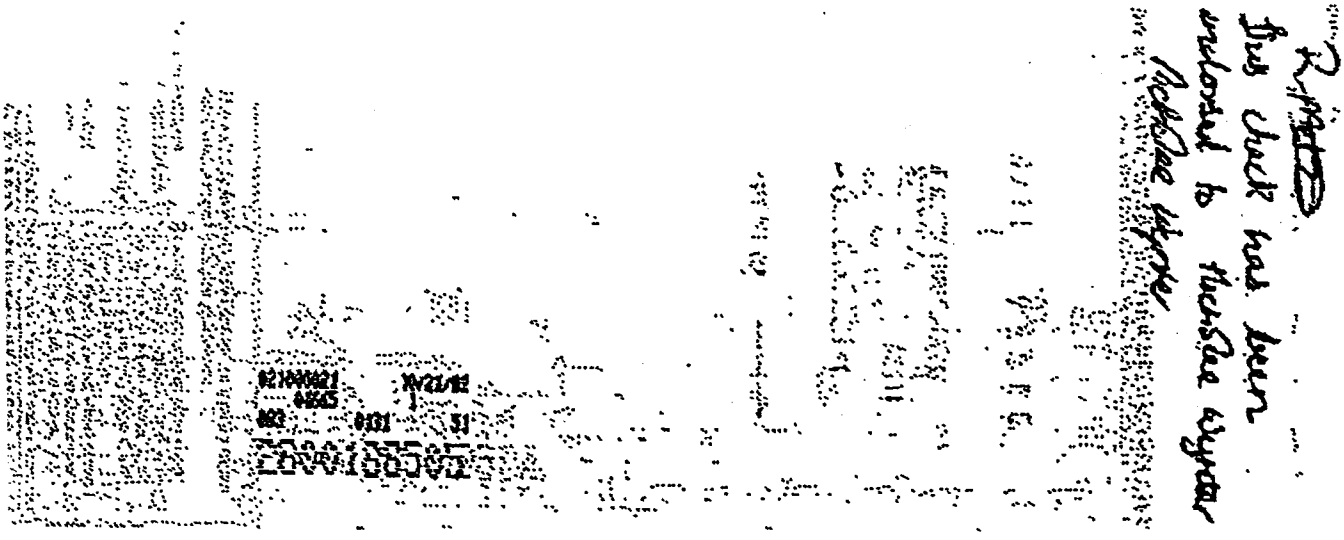


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040644811 Posting date 21-OCT-02



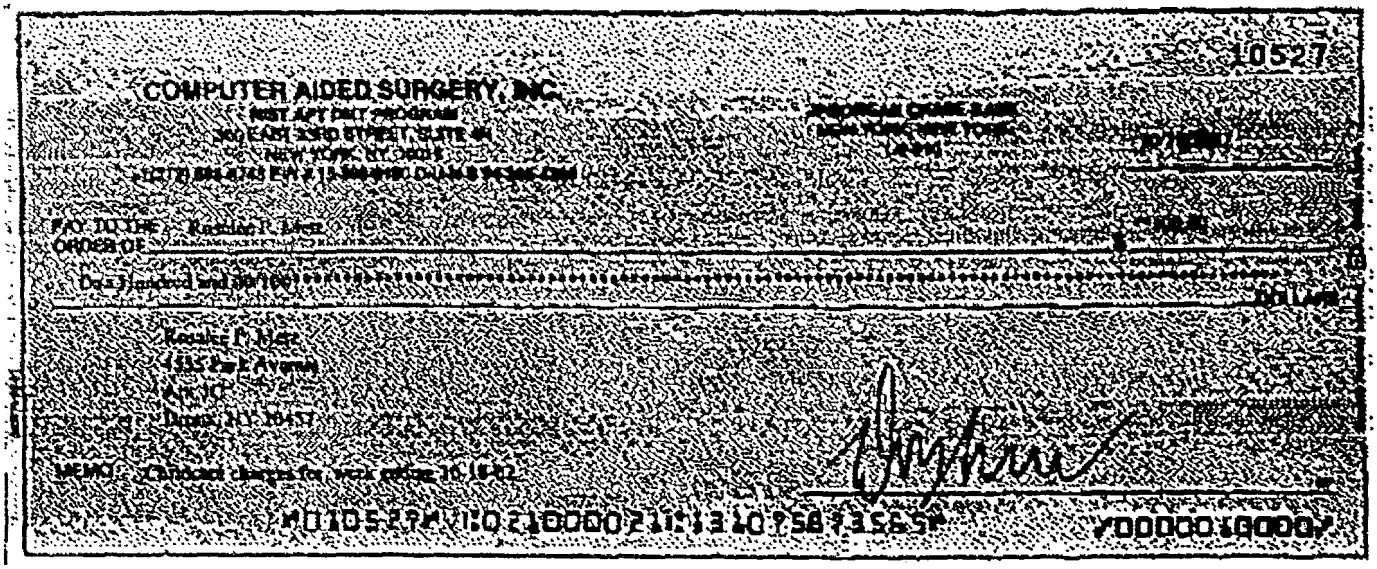
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028188505 Posting date 21-OCT-02

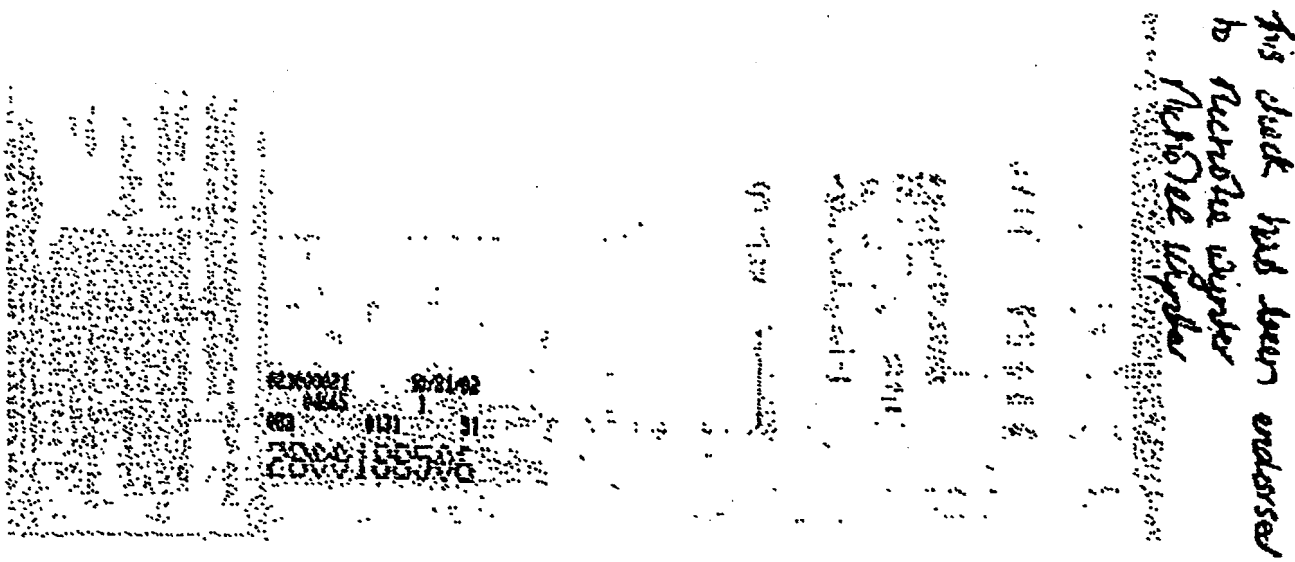




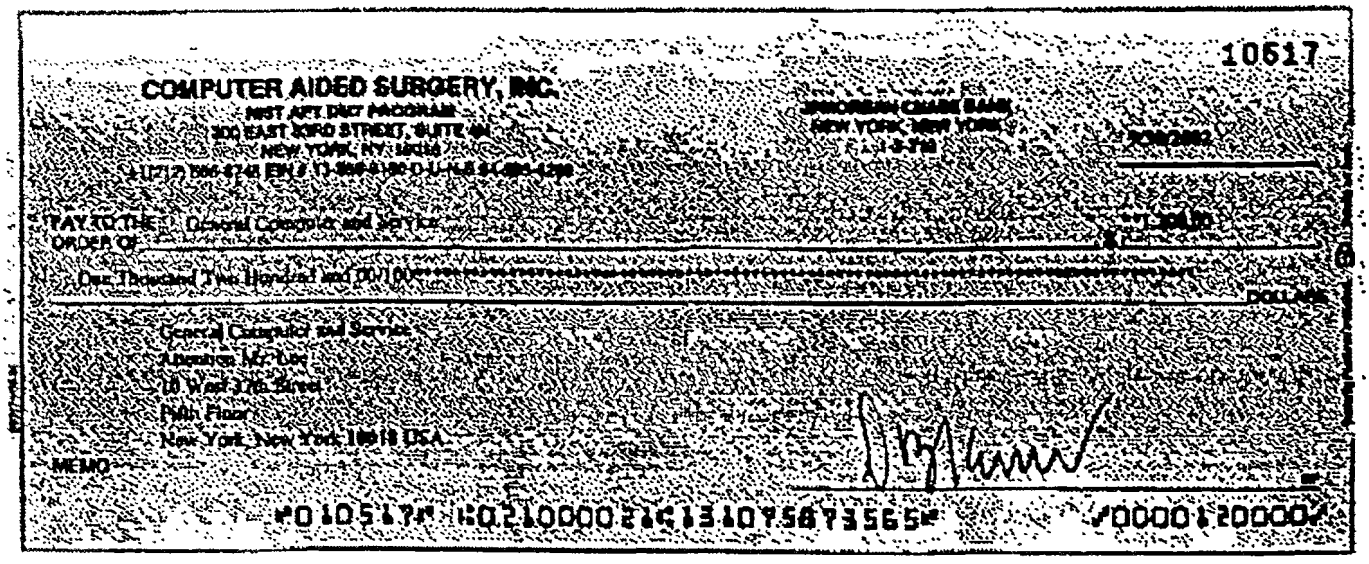
Rejected
This check has been
enclosed to Thursday Voyster
Nicholas Voyster

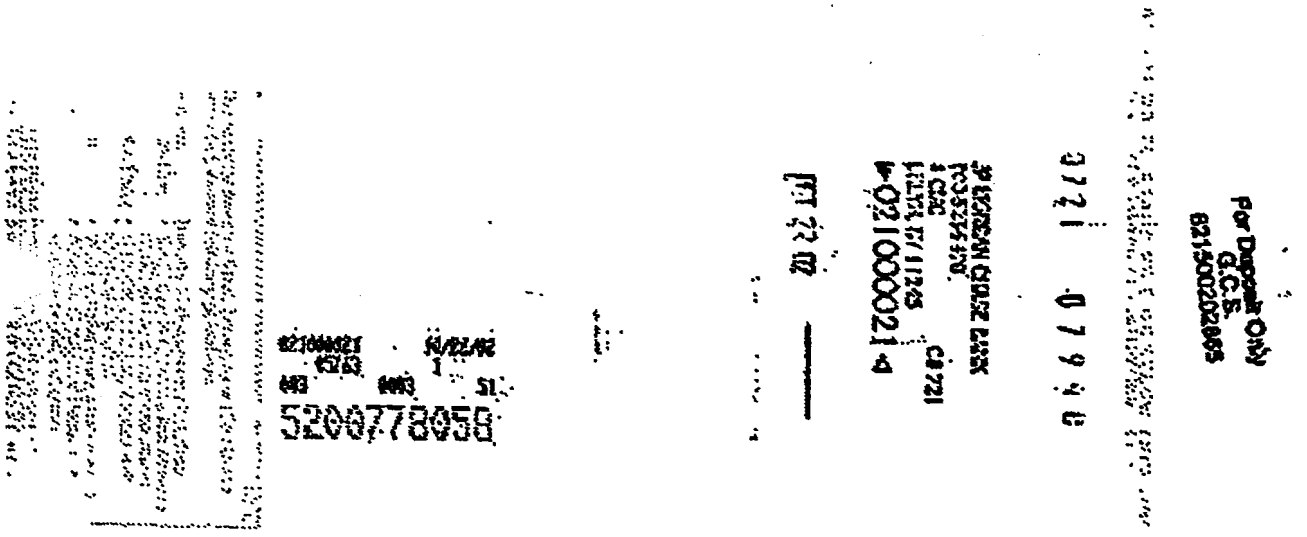
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028188506 Posting date 21-OCT-02



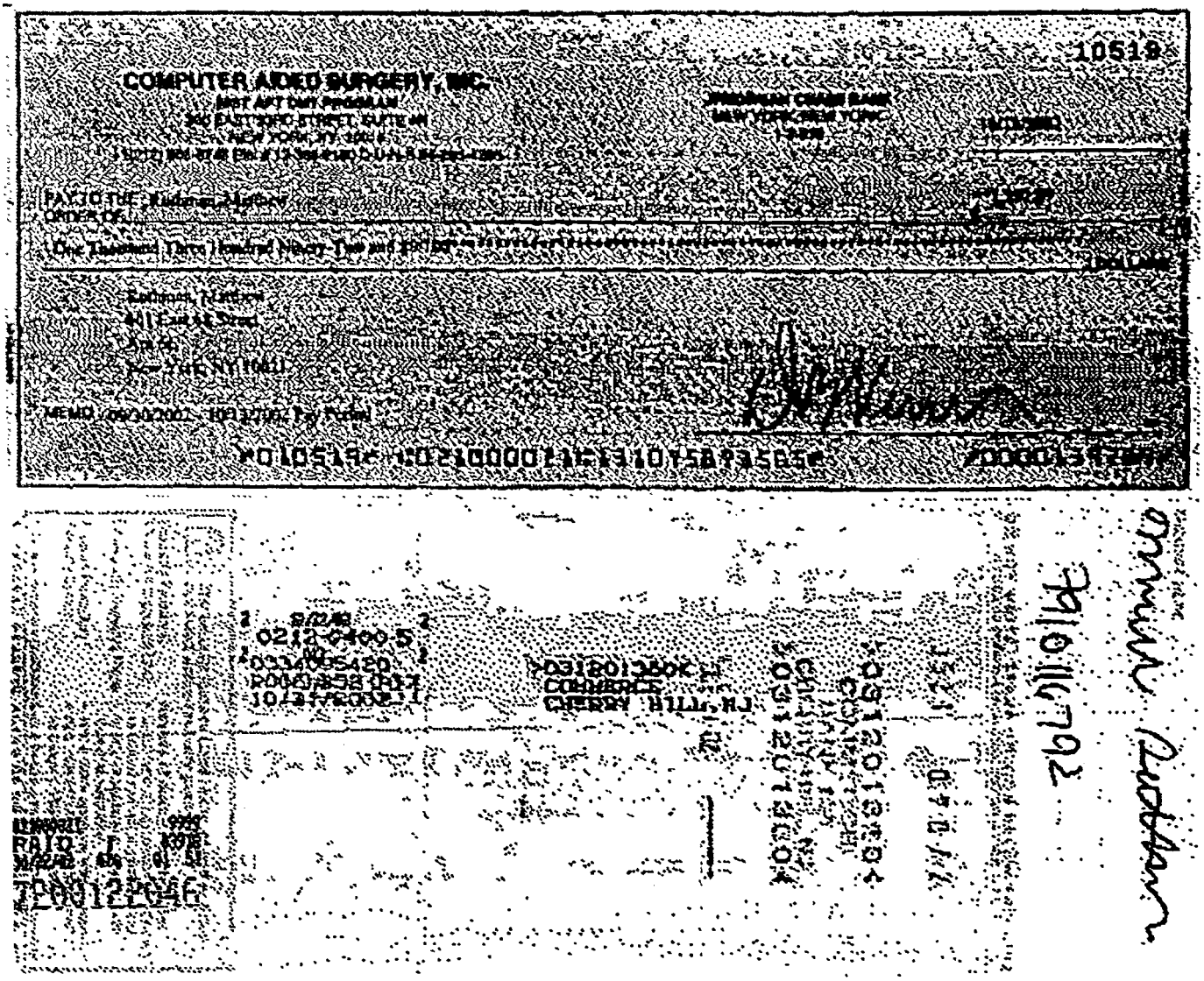


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052778058 Posting date 22-OCT-02

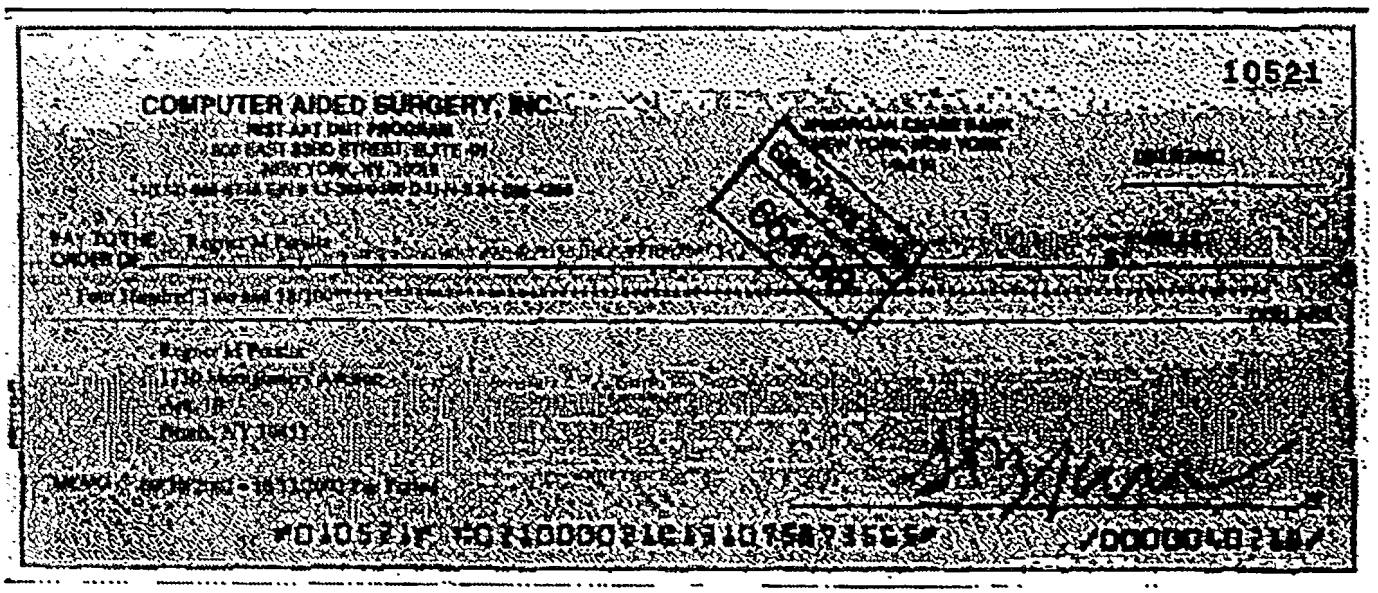


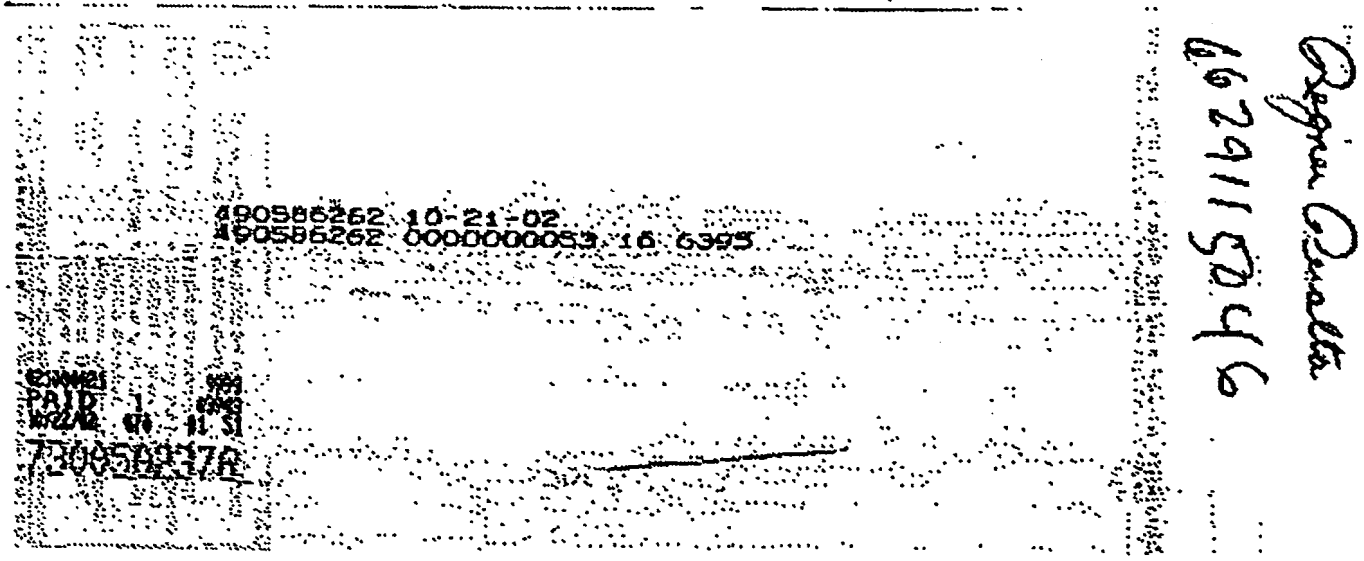


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072122046 Posting date 22-OCT-02

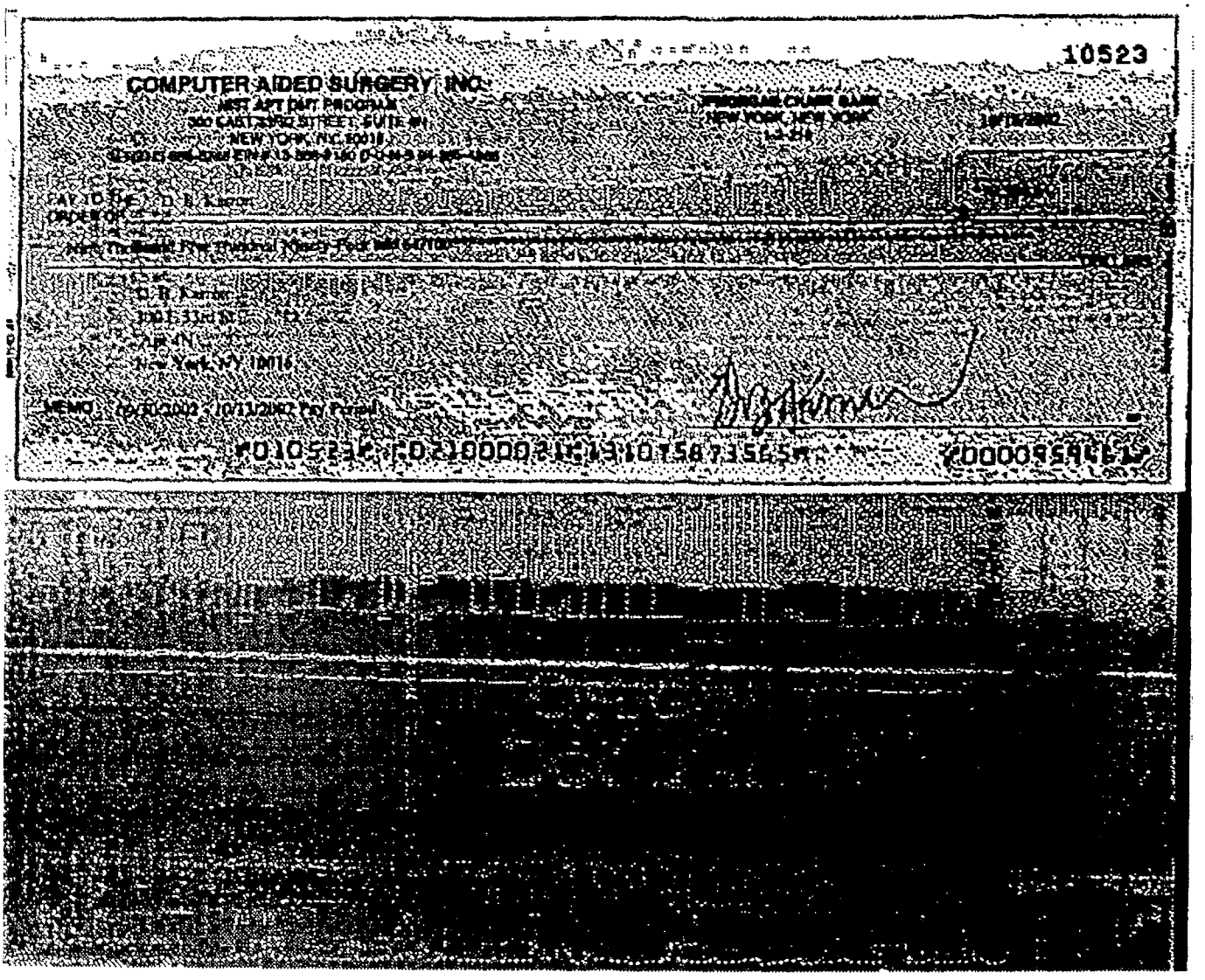


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073502376 Posting date 22-OCT-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029055820 Posting date 22-OCT-02



131-00131-B015-00131- -023-5-02-3CB - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

The Small Business Team at Chase Statement

Customer Service
Call Small Business ServiceLine
at 1-800-CHASE38
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 76

Summary of Accounts

Deposit Accounts

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	710.80	5,000.00	5,633.03	77.77
Business Checking 131-0758735-65	25,648.03	77,000.00	91,572.44	11,075.59
Total	**26,358.83**	**82,000.00**	**97,205.47**	**11,153.36**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Important Information

Your combined Business Banking balances in October totaled $39,070.37.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0682996-65

COMPUTER AIDED SURGERY INC

Summary

	Number	Amount
Opening Balance		710.80
Deposits and Credits	1	5,000.00
Withdrawals and Debits	0	0.00
Checks Paid	3	5,633.03
Ending Balance		**77.77**

Deposits and Credits

Date	Description	Amount
11/14	Deposit	5,000.00
Total		**5,000.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3201	11/13	362.05	3203*	11/13	270.98	3205*	11/20	5,000.00

Total (3 checks) **5,633.03**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/13	77.77	11/14	5,077.77	11/20	77.77

Analysis Fee Explanation

Your account was not charged an analysis fee based on your activity and balances during the period 10/01 - 10/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $ 5,000.00 for the period 10/01 - 10/31, your Business Checking balances received an earnings credit which exceeded your charges.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	2	$ 3.00	6.00	Check Deposited	4	$ 0.20	0.80
Deposit Ticket	4	$ 0.20	0.80	Check Paid	69	$ 0.20	13.80

Total Itemized Service Charges	21.40
Monthly Maintenance Charge	10.00
Total Charges Offset By Earnings Credit	**31.40**

With combined Business Banking balances of $ 40,000.00 or more, you will avoid the monthly maintenance charge.

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking

131-0758735-65

COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

Summary

	Number	Amount
Opening Balance		25,648.03
Deposits and Credits	4	77,000.00
Withdrawals and Debits	2	80.00
Checks Paid	73	91,492.44
Ending Balance		**11,075.59**

Deposits and Credits

Date	Description	Amount
11/06	Asap Grant Pay 110602 110502D0000106	30,000.00
11/13	Asap Grant Pay 111302 111202C0000074	12,000.00
11/20	Deposit	5,000.00
11/20	Asap Grant Pay 112002 111902C0000078	30,000.00
Total		**77,000.00**

Withdrawals and Debits

Date	Description	Amount
11/19	Insufficient Funds Service Fee	50.00
11/19	Insufficient Funds Service Fee	30.00
Total		**80.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10379	11/21	334.00	10544	10/25	139.85	10584	11/06	100.00
10389*	11/07	337.15	10545	10/24	11.72	10585	11/06	100.00
10437*	10/25	1,000.00	10546	10/23	1,346.07	10586	11/06	1,017.84
10487*	10/23	378.33	10547	11/13	1,074.51	10587	11/08	275.46
10500*	11/12	105.00	10548	11/08	413.47	10589*	11/08	17,223.38
10503*	10/29	1,000.00	10549	10/23	649.00	10590	11/14	4,548.60
10504	10/28	10.78	10551*	11/12	1,000.00	10591	11/08	295.00
10510*	10/24	405.12	10552	10/29	549.00	10592	11/18	200.00
10515*	10/28	500.00	10554*	10/23	740.50	10593	11/22	548.45
10516	11/07	1,907.85	10556*	11/06	1,120.93	10594	11/20	1,792.30
10522*	10/25	350.25	10562*	11/13	55.29	10602*	11/18	852.76
10524*	10/23	157.23	10567*	11/07	1,270.29	10603	11/22	218.10
10528*	10/25	39.64	10568	11/04	1,042.64	10605*	11/19	626.42
10529	10/25	2,500.00	10569	11/06	9,621.61	10606	11/19	1,118.86
10530	10/25	706.98	10570	11/07	447.85	10607	11/19	513.36
10531	10/25	40.52	10573*	11/14	48.19	10608	11/20	8,205.04
10532	11/12	3,500.00	10574	11/18	28.60	10610*	11/22	2,169.16
10533	11/08	115.17	10575	11/14	12.75	10611	11/19	100.00
10535*	10/25	113.99	10577*	11/14	25.83	10612	11/19	100.00
10536	11/12	112.00	10578	11/14	1.50	10613	11/19	1,500.00
10537	10/23	37.72	10579	11/12	19.75	10614	11/15	4,530.38
10538	10/25	500.00	10580	11/08	47.48	10618*	11/22	40.52
10539	11/05	1,000.00	10581	11/13	229.40	10619	11/20	9,621.62
10541*	11/01	352.60	10582	11/06	300.00			
10543*	11/20	15.00	10583	11/18	79.63			

Total (73 checks) **91,492.44**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance

131-00131-B015-00131- -023-5-02-3CB - Y - Primary Account Number: 131-0682996-65

Business Checking
131-0758735-65 *(continued)*

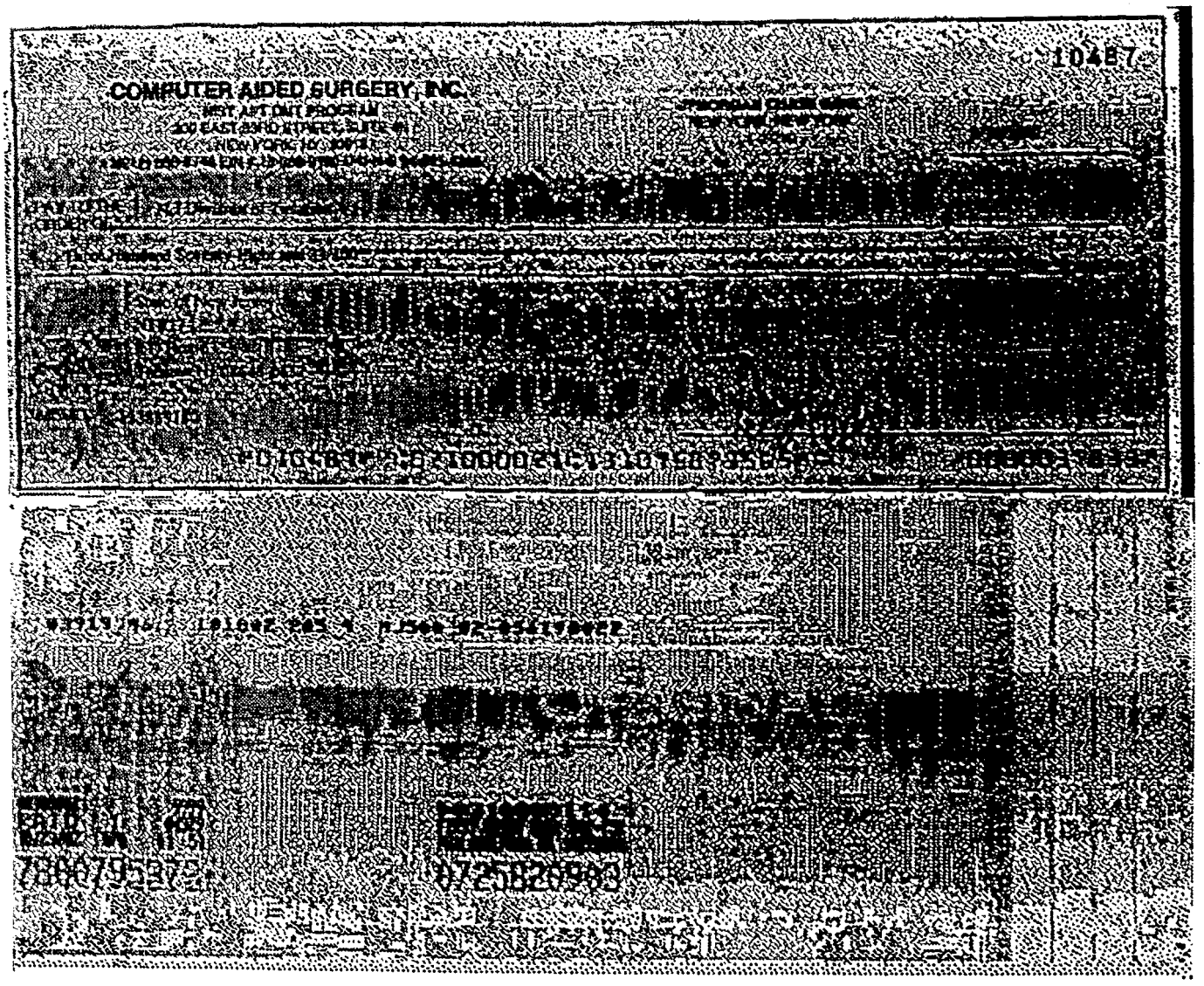
COMPUTER AIDED SURGERY INC
NIST ATP DMT PROGRAM

10/23	22,339.18	11/05	12,076.09	11/15	4,219.41
10/24	21,922.34	11/06	29,815.71	11/18	3,058.42
10/25	16,531.11	11/07	25,852.57	11/19	980.22 -
10/28	16,020.33	11/08	7,482.61	11/20	14,385.82
10/29	14,471.33	11/12	2,745.86	11/21	14,051.82
11/01	14,118.73	11/13	13,386.66	11/22	11,075.59
11/04	13,076.09	11/14	8,749.79		

Analysis Fee Explanation

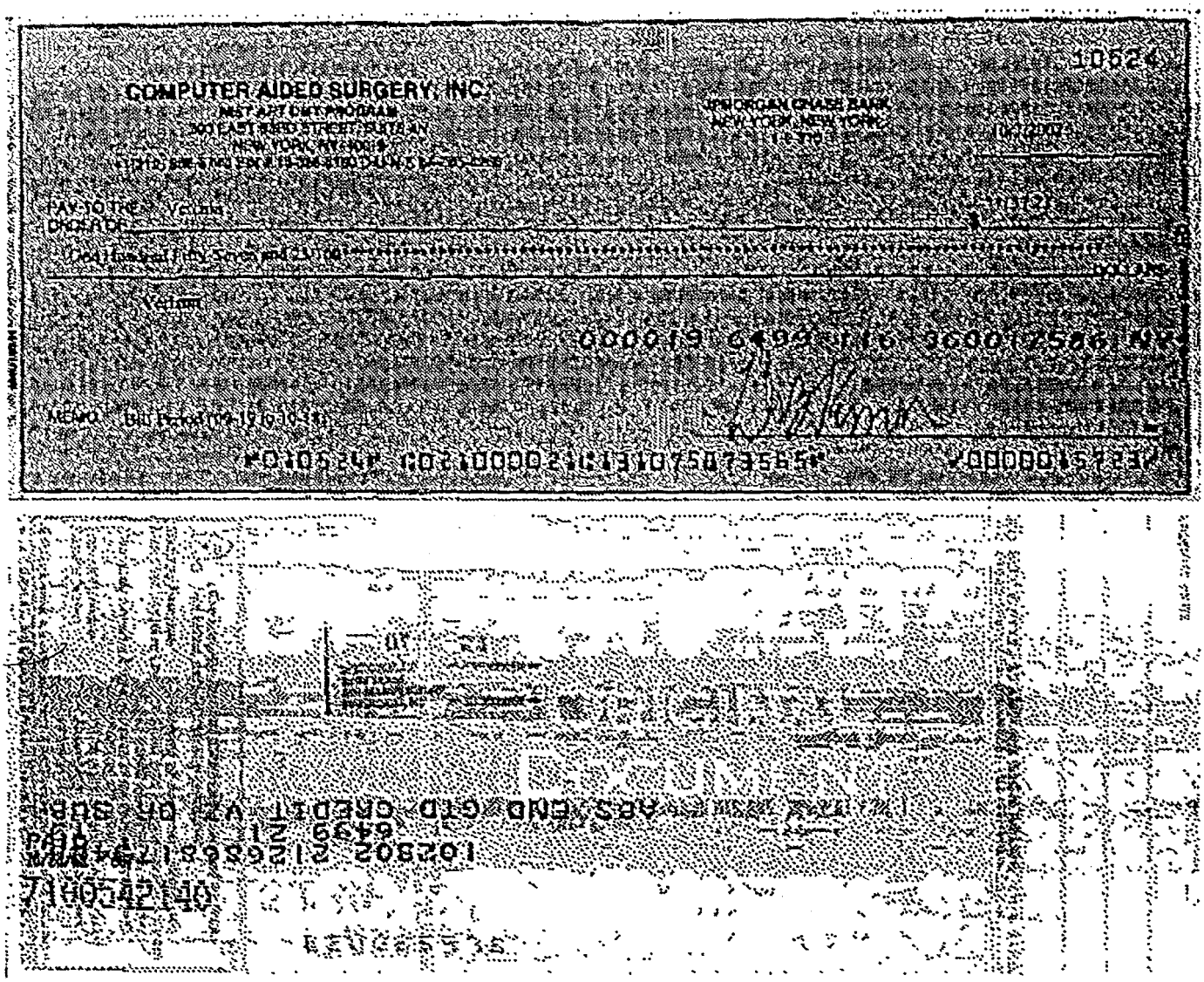
See Analysis Fee Explanation on your selected target account
131-0682996-65

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078795373 Posting date 23-OCT-02

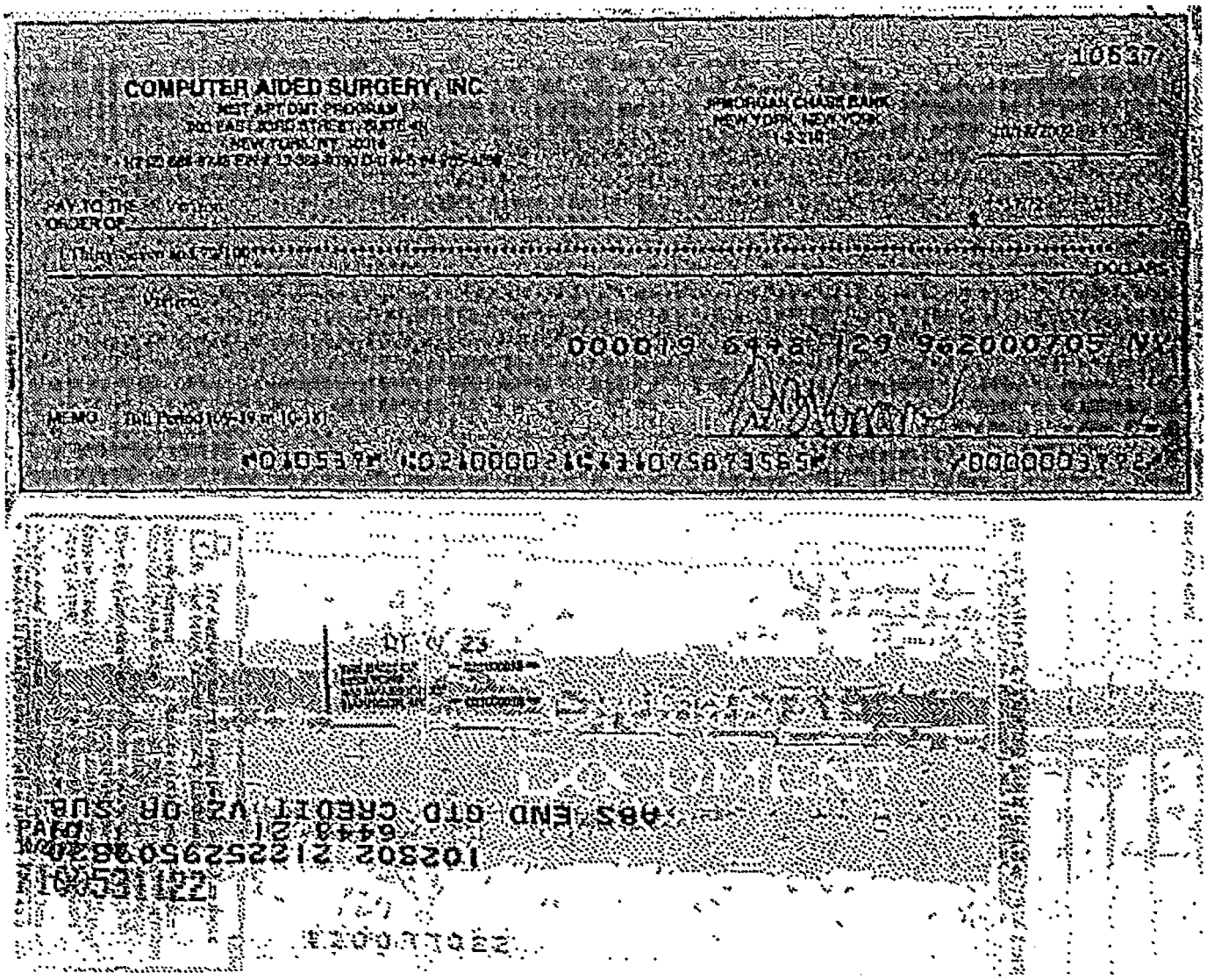


NE Dir of Tax

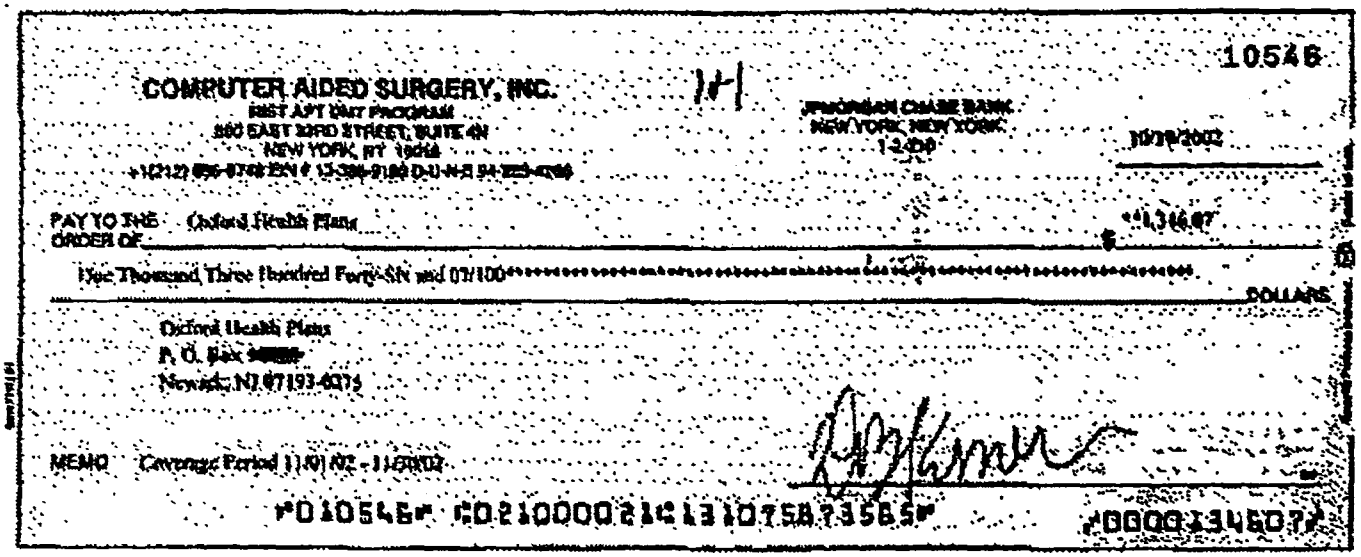
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012779903 Posting date 23-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012768883 Posting date 23-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030338590 Posting date 23-OCT-02



10546

COMPUTER AIDED SURGERY, INC.
FIRST APT DIST PROGRAM
280 EAST 32RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 696-9748 EIN # 13-3864180 D-U-N-S 94-223-4246

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
12-68

10/18/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,346.07

One Thousand, Three Hundred Forty-Six and 07/100**********

DOLLARS

Oxford Health Plans
P. O. Box 98888
Newark, NJ 07193-4074

MEMO Coverage Period 11/01/02 - 11/30/02

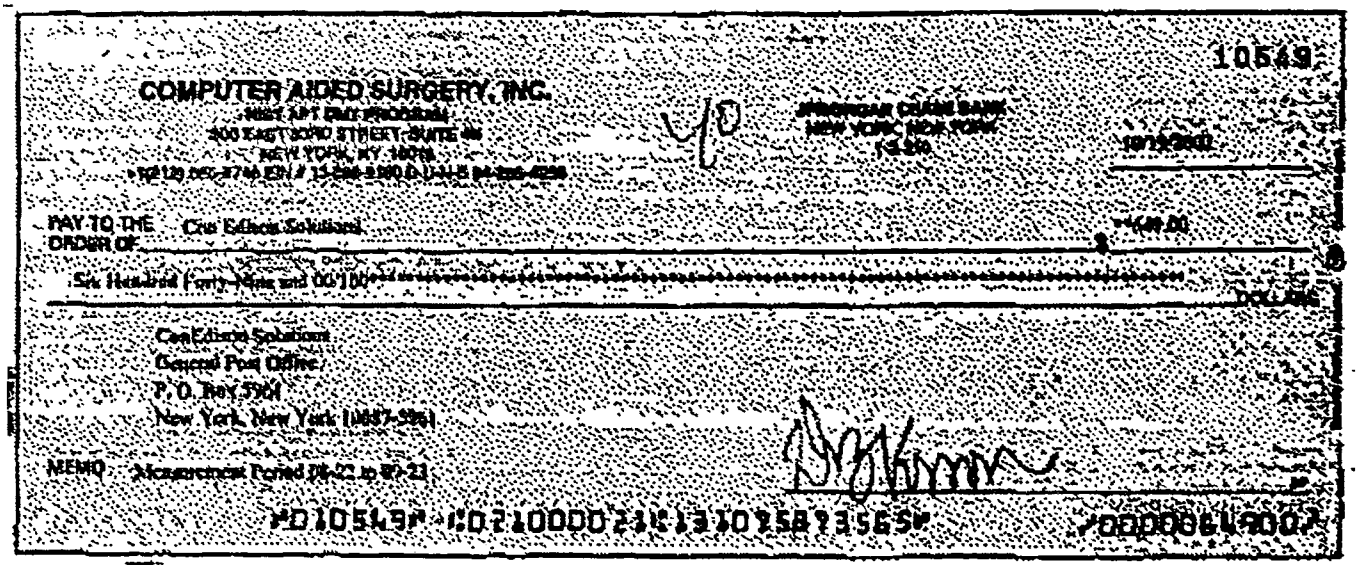
⑈010546⑈ ⑆021000021⑆ 13107587356⑈ ⑈0000134607⑈

CREDITED PER
INSTRUCTIONS OF PAYEE
ABA/RDFI OF ENDORSING BANK
ALL RIGHTS RESERVED
021000021
JPMORGAN CHASE, LIBC
4CMS BROOKLYN, NY 11245
1-800-582-6002

10-23-02 0002622 297.1124 814 (R) 16: A

021000021 10/23/02
06365 1
668 51
3000338590

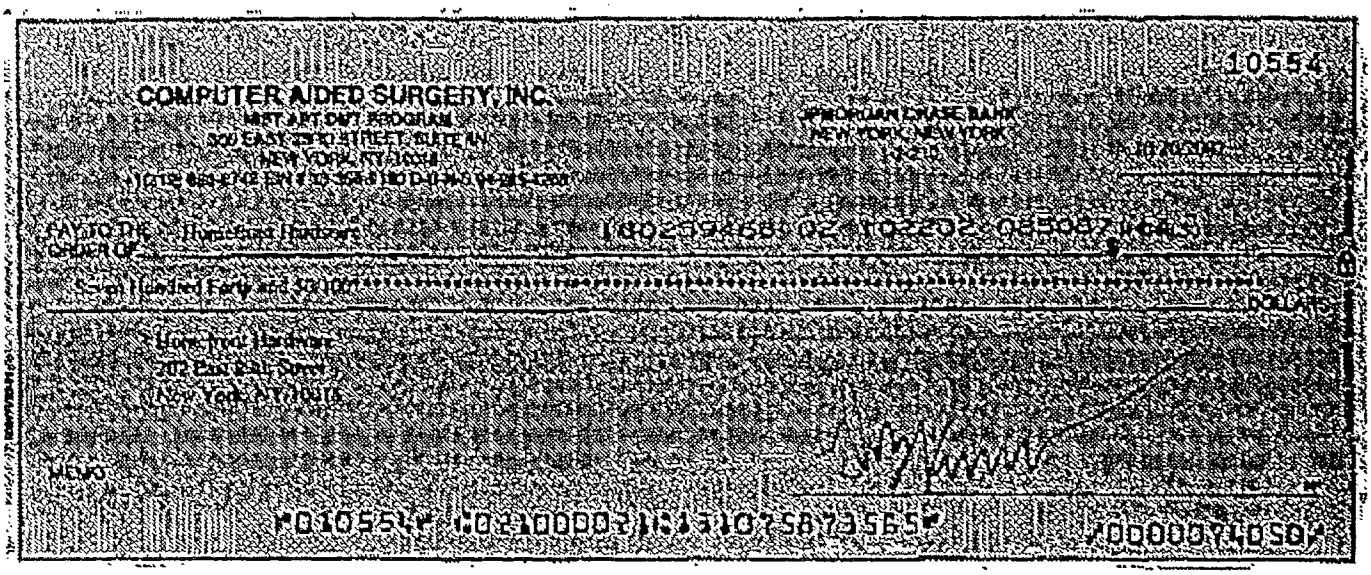
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030404196 Posting date 23-OCT-02

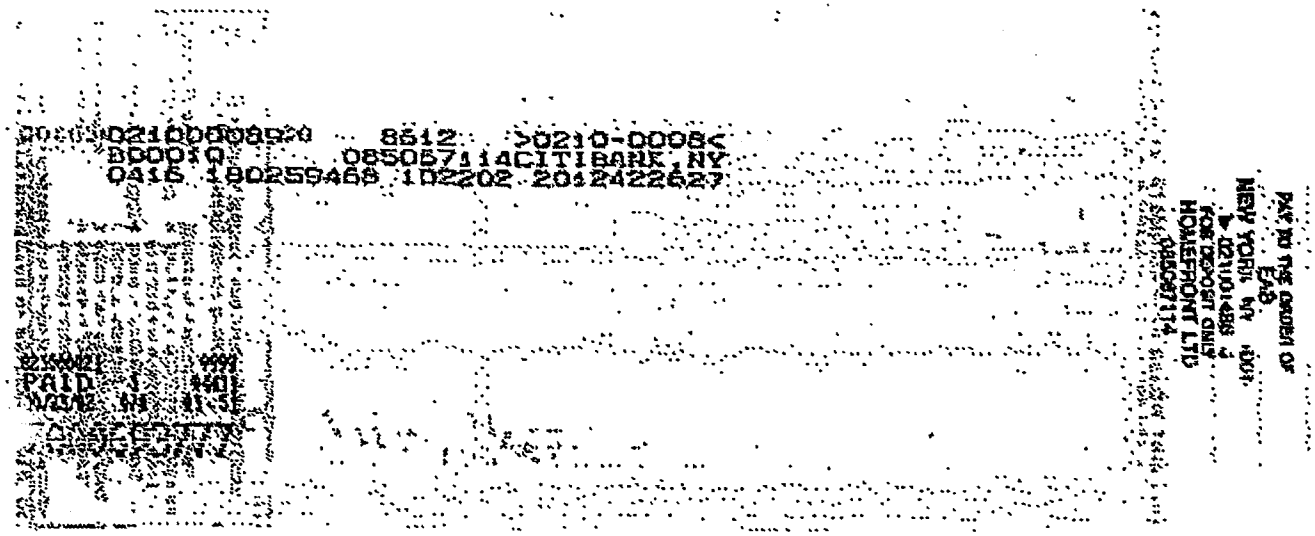


5961 0000168528 24577721 005007SDS001 102302

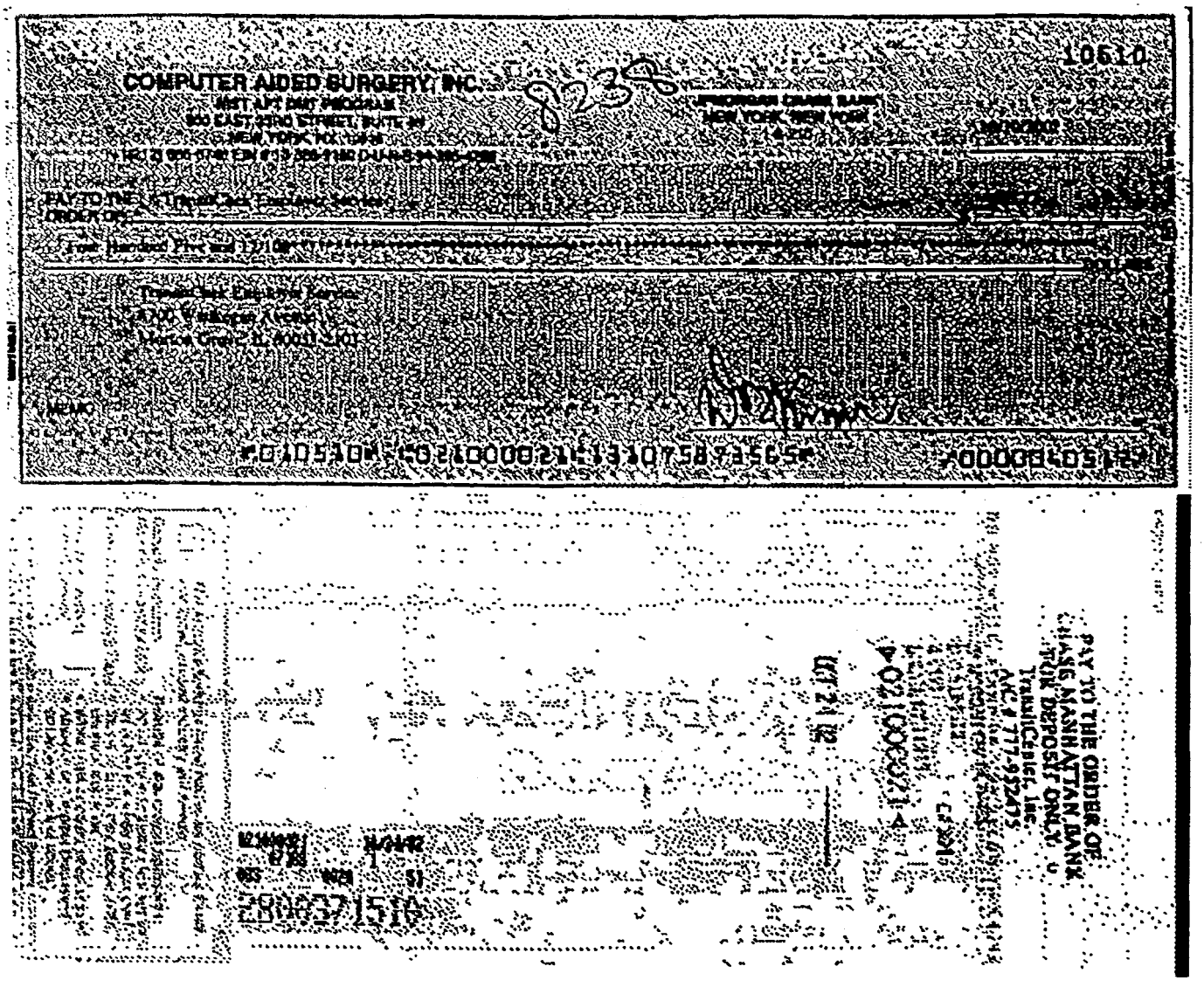
Credited Per Instructions of
Payee-Absence Of Endors
Guar'd-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBK
55 Water st., N.Y., N.Y. 10041
1 800-523-8496

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070693777 Posting date 23-OCT-02

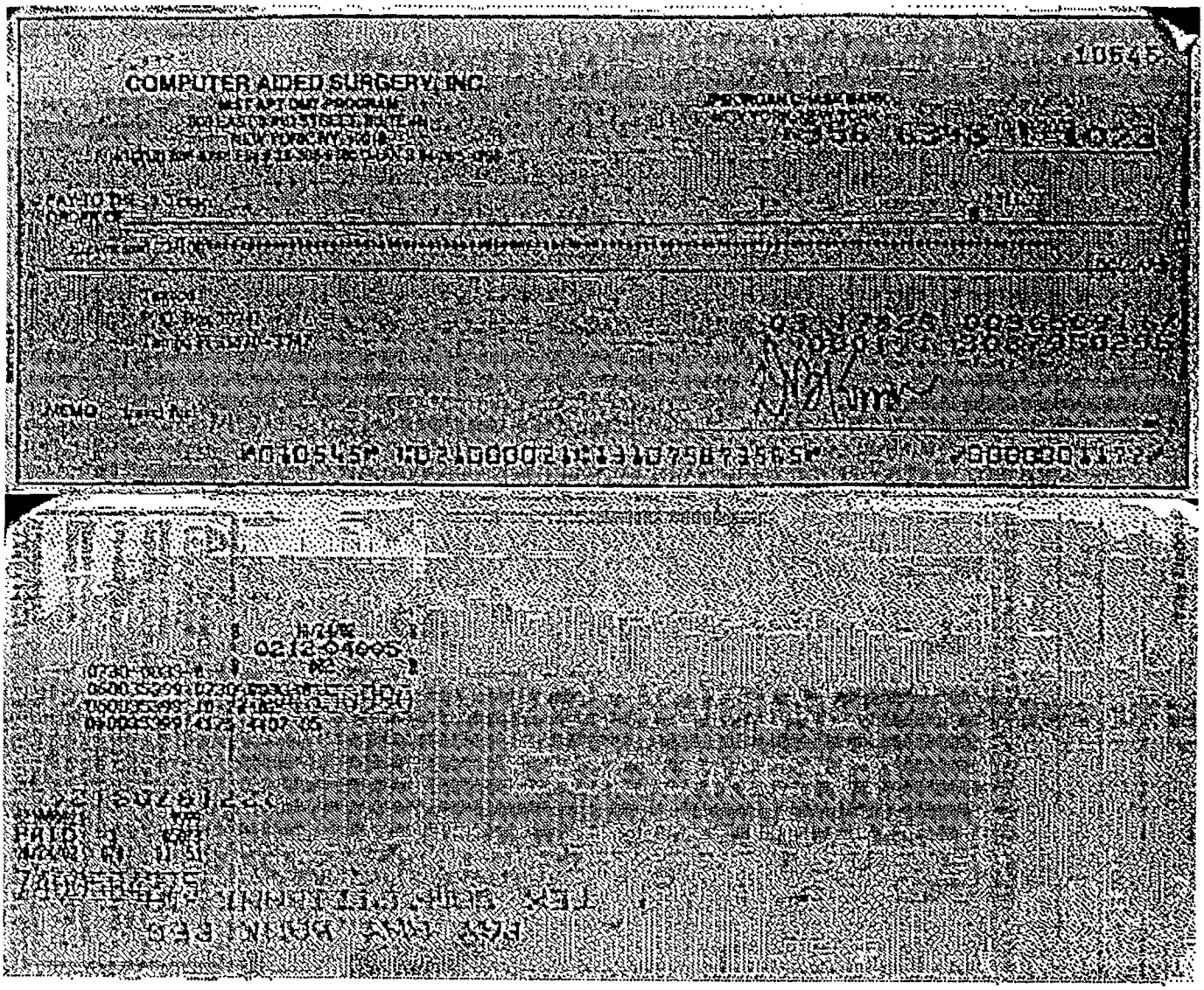




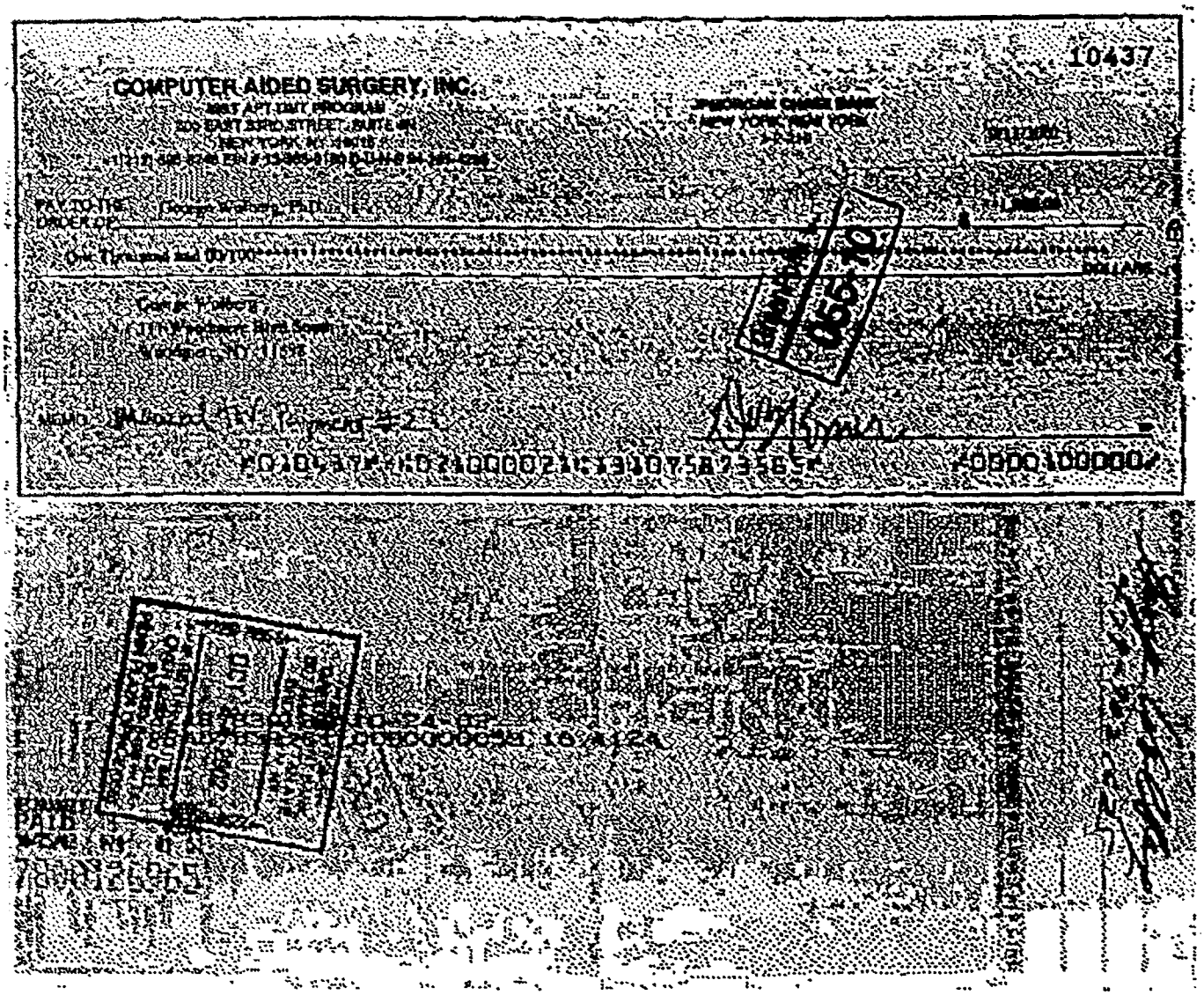
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028371510 Posting date 24-OCT-02



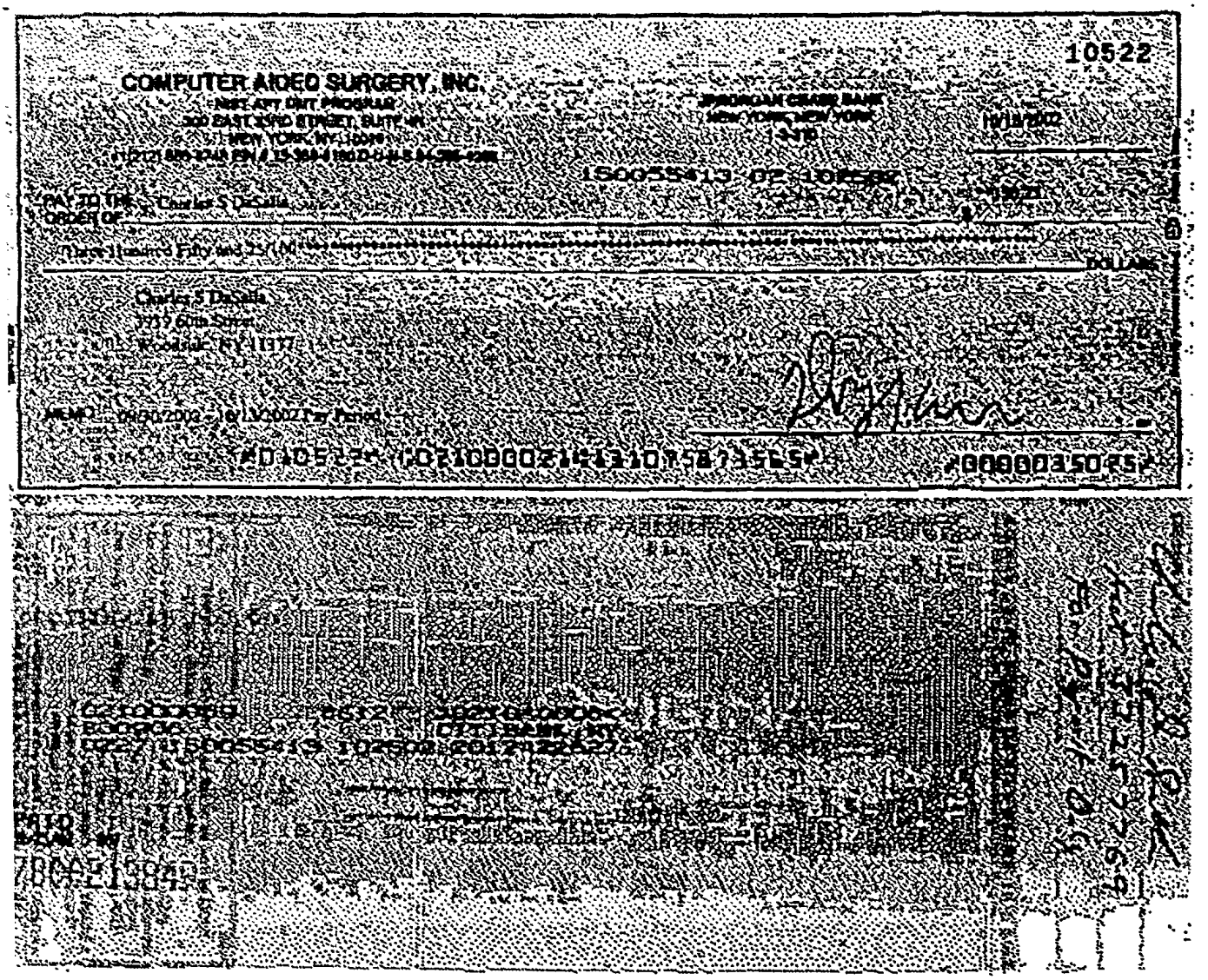
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074584275 Posting date 24-OCT-02



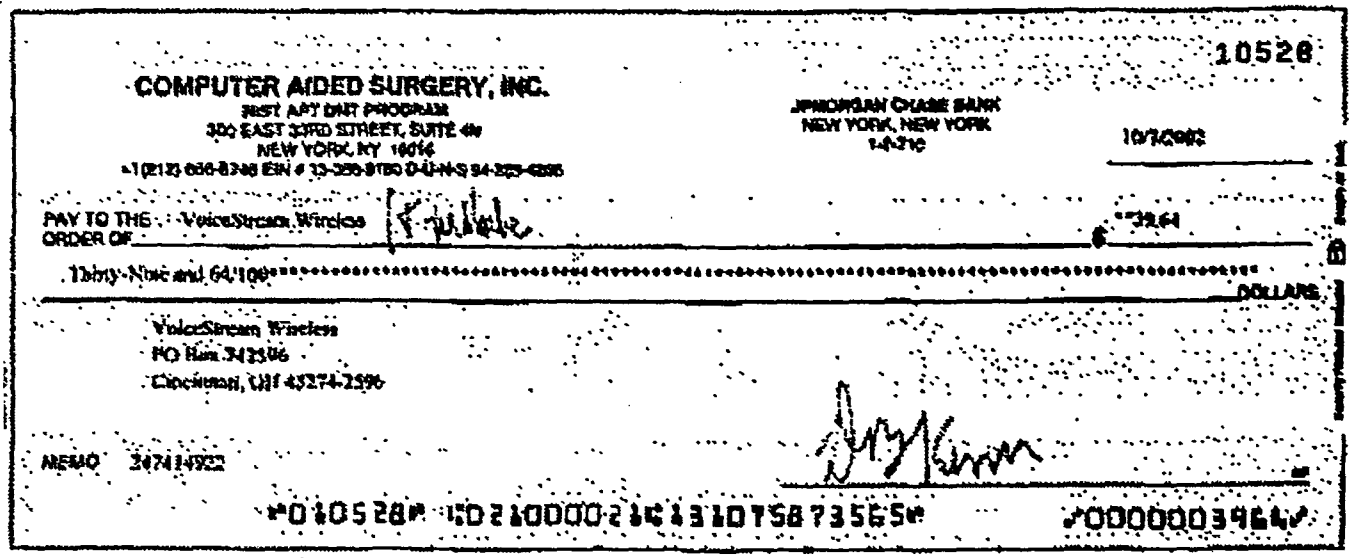
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078126965 Posting date 25-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012137783 Posting date 25-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030084175 Posting date 25-OCT-02



10528

COMPUTER AIDED SURGERY, INC.
FIRST APT DIST PROGRAM
300 EAST 33RD STREET, SUITE 4W
NEW YORK, NY 10016
+1(212) 686-8348 EIN # 13-3983180 D-U-N-S 94-329-4886

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-0-210

10/1/2002

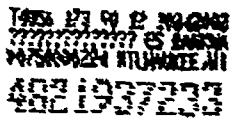
PAY TO THE ORDER OF VoiceStream Wireless $ **39.64

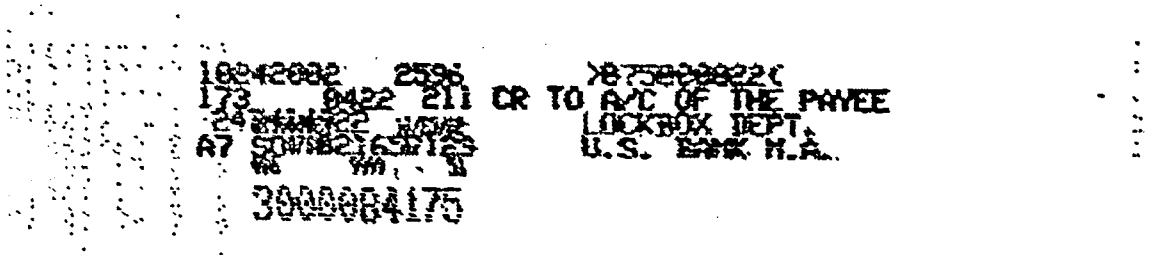
Thirty-Nine and 64/100 DOLLARS

VoiceStream Wireless
PO Box 742596
Cincinnati, OH 45274-2596

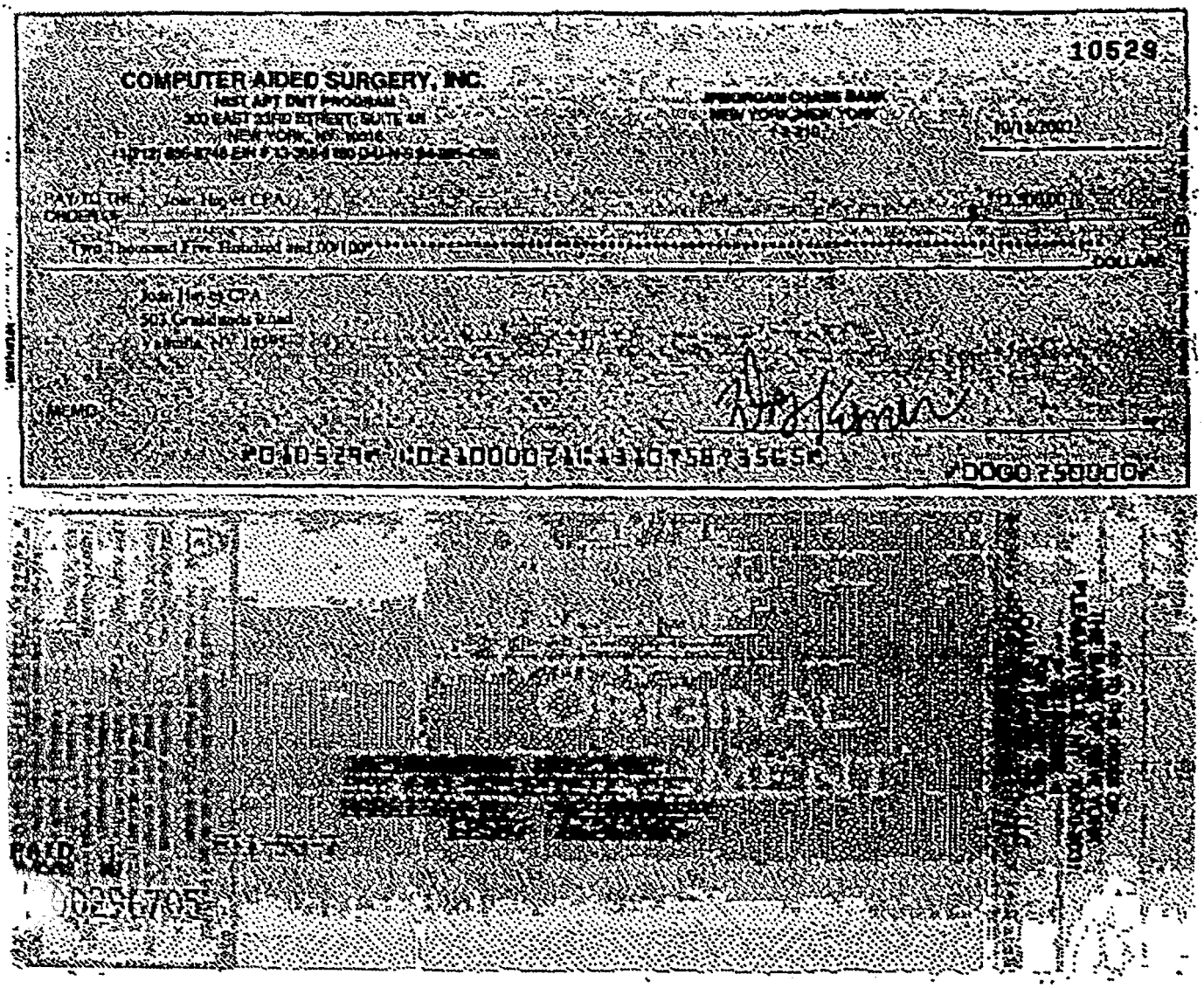
MEMO 247414922

⑈010528⑈ ⑆021000021⑆310758735559⑈ ⑈000003964⑈

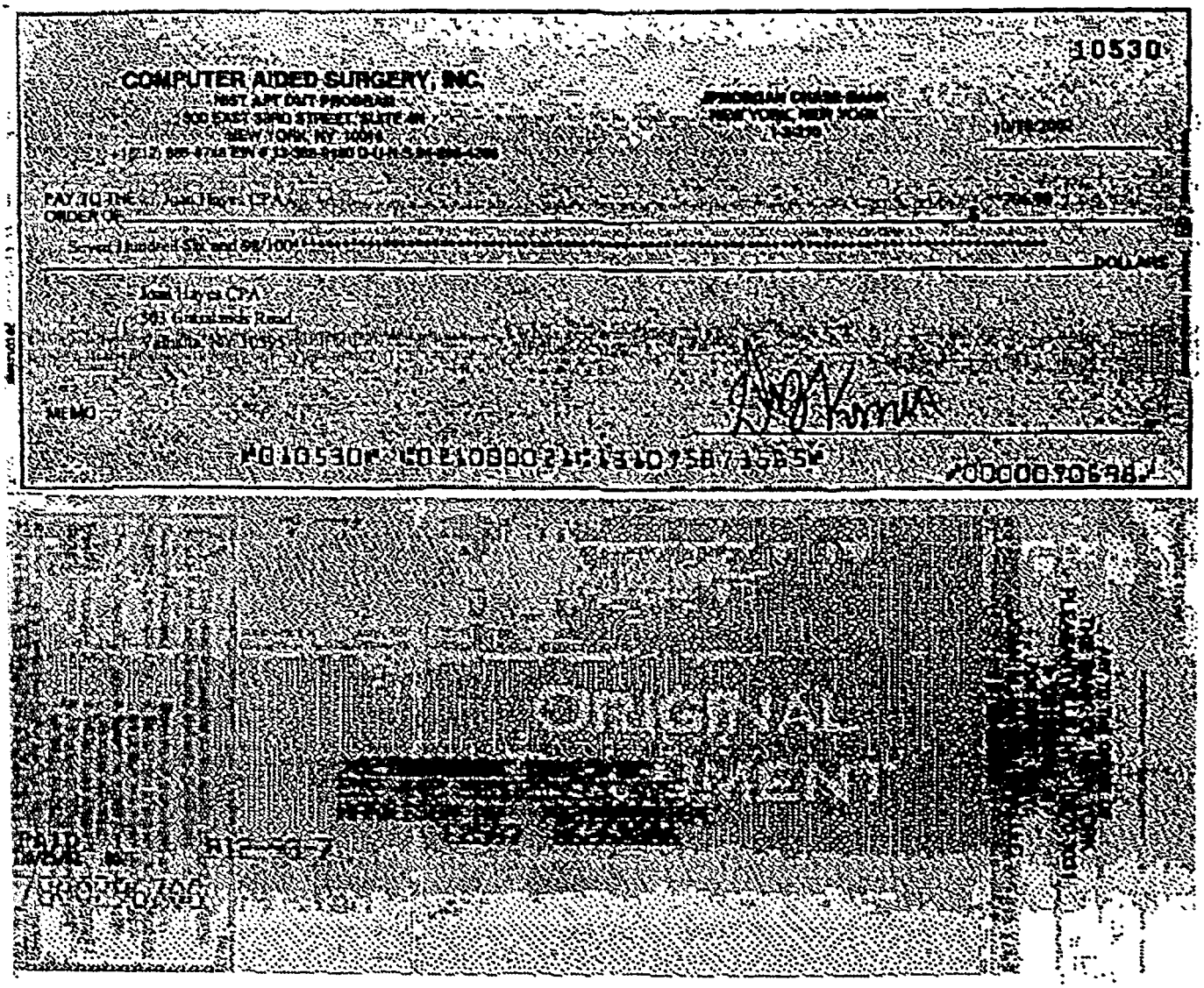




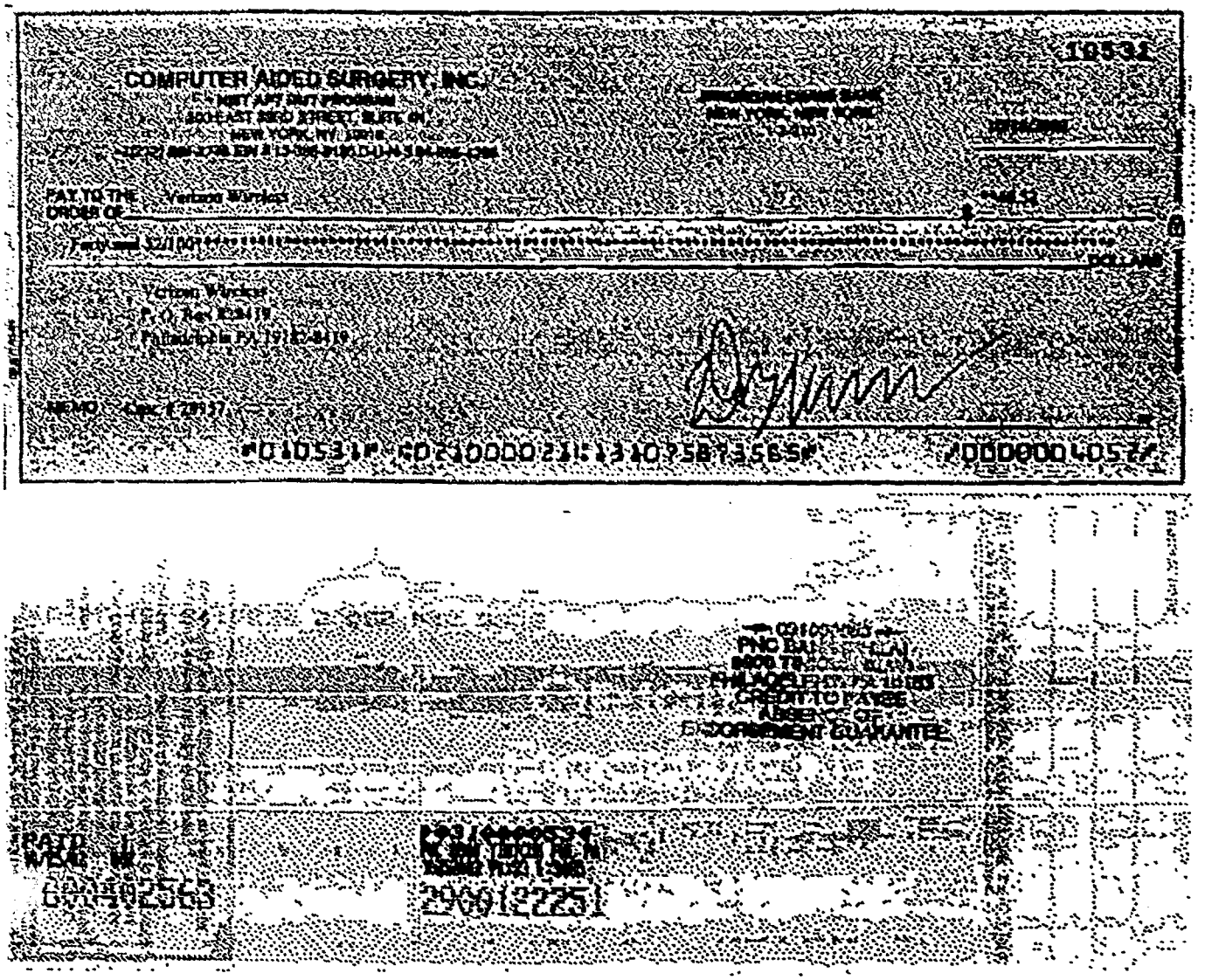
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012236325 Posting date 25-OCT-02



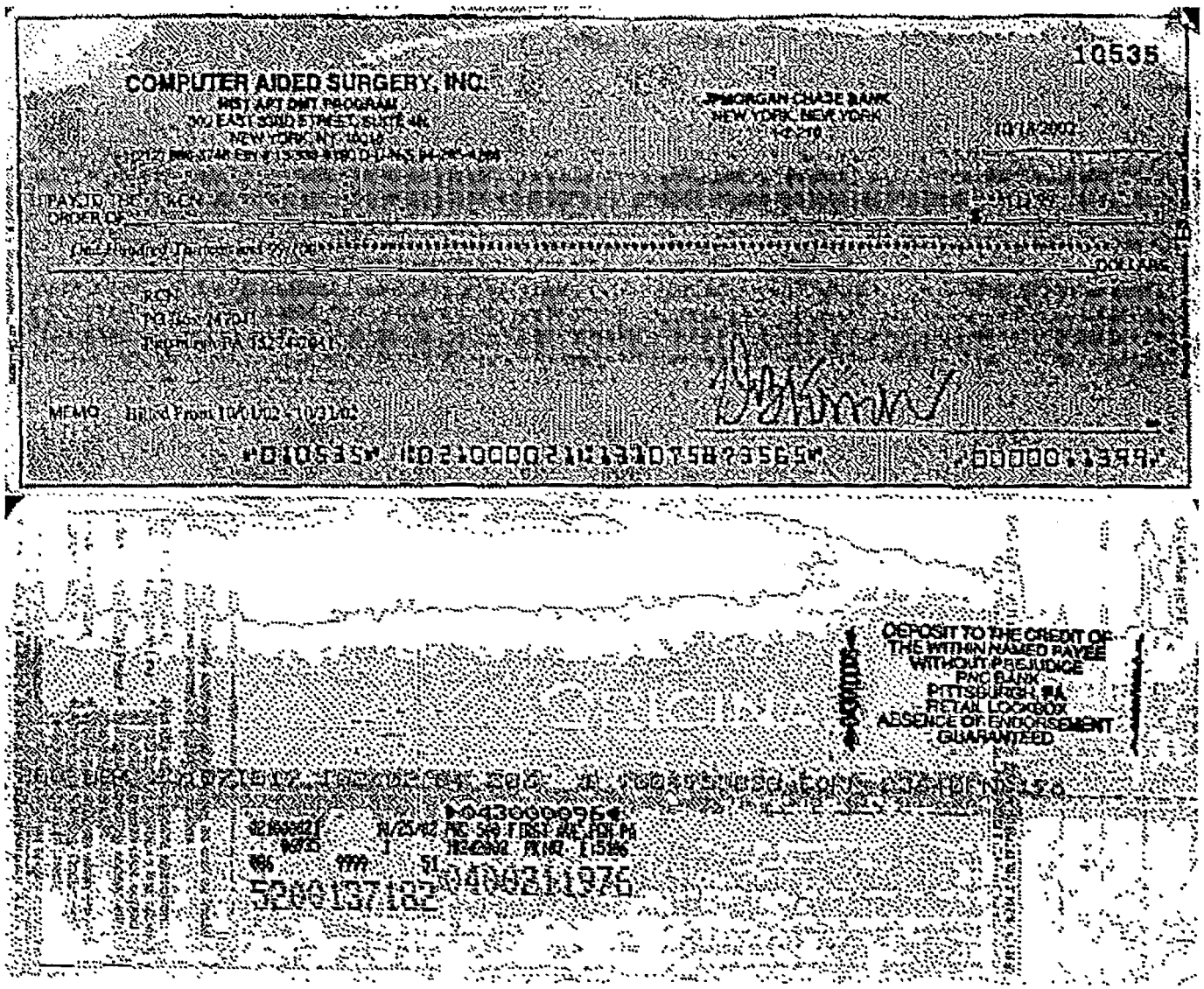
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012236326 Posting date 25-OCT-02



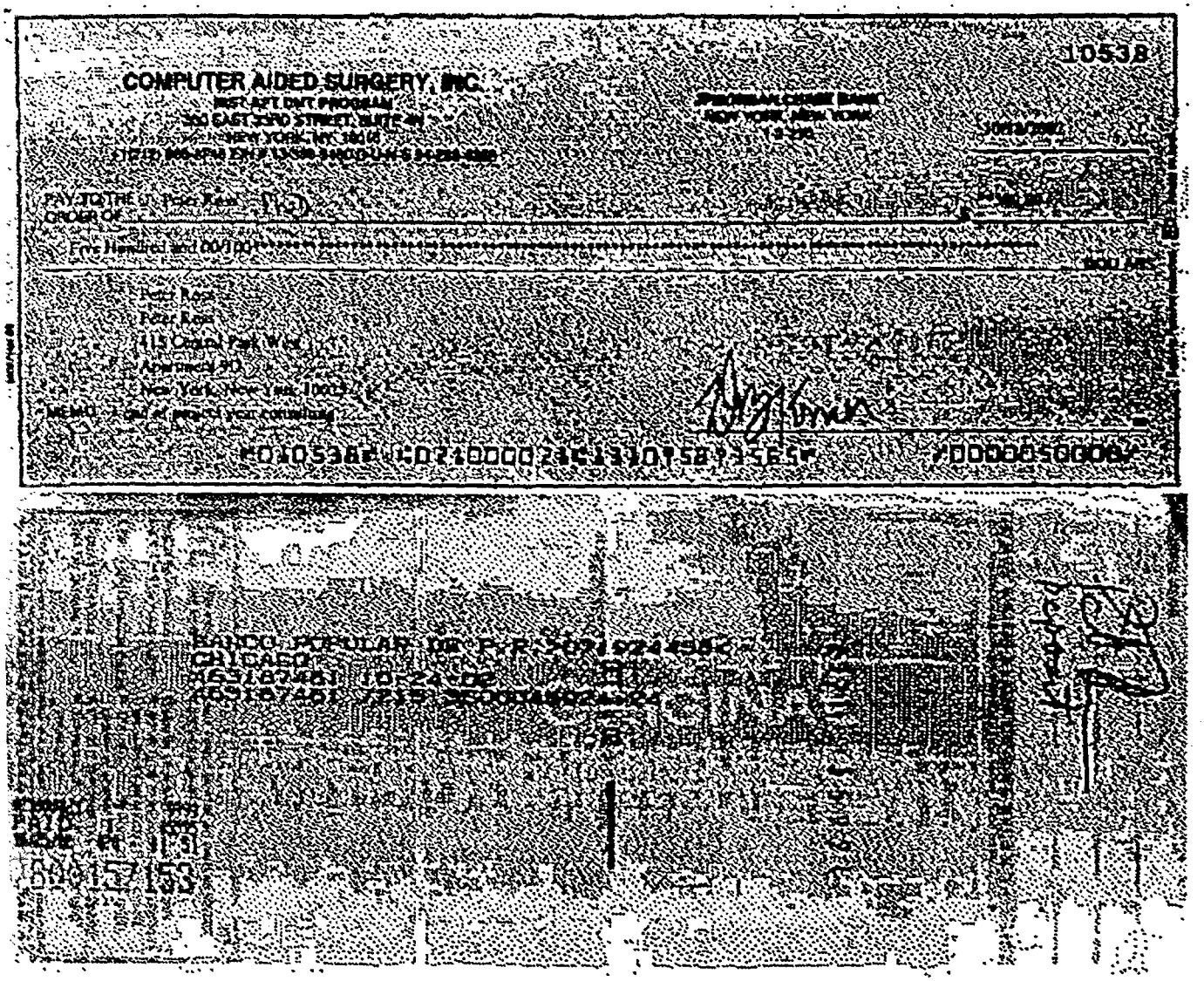
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012241502 Posting date 25-OCT-02



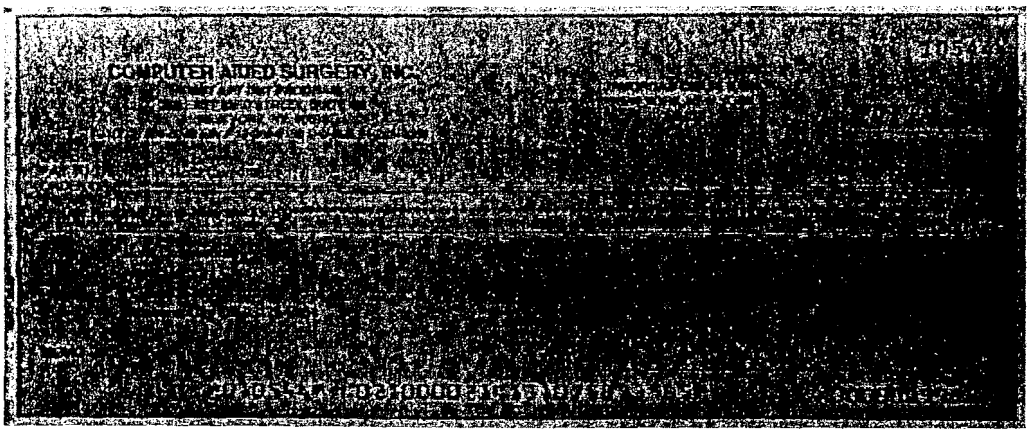
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052137182 Posting date 25-OCT-02

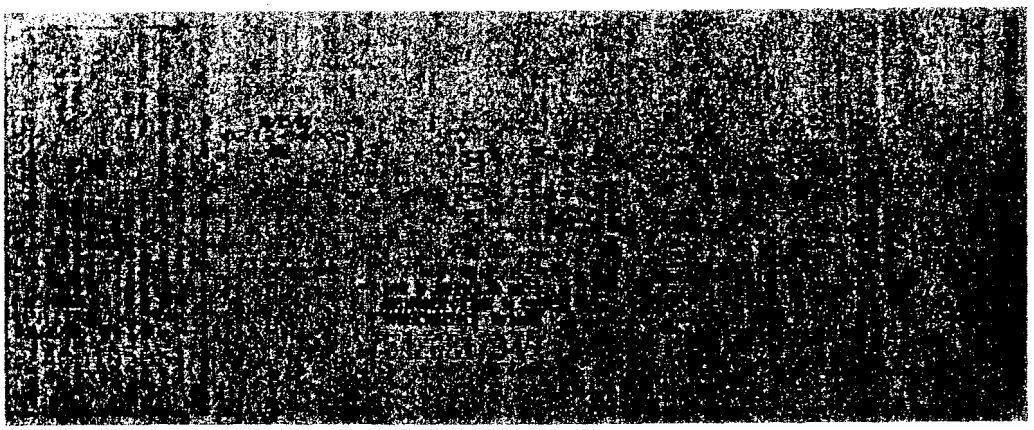


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0078157153 Posting date 25-OCT-02

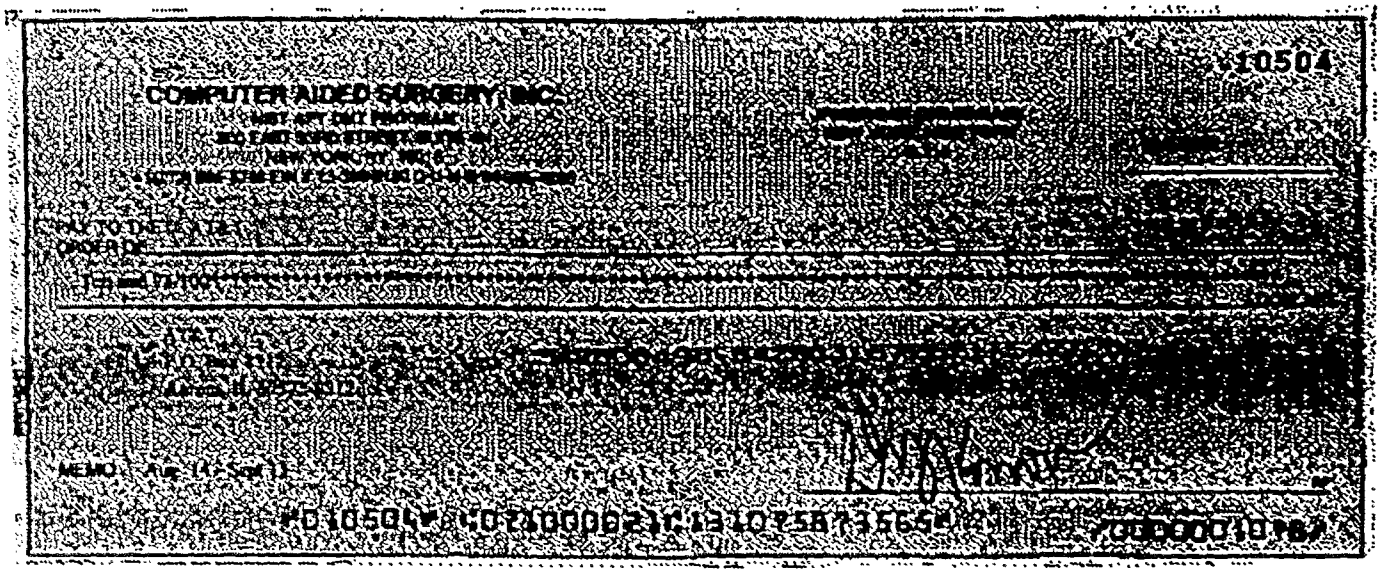


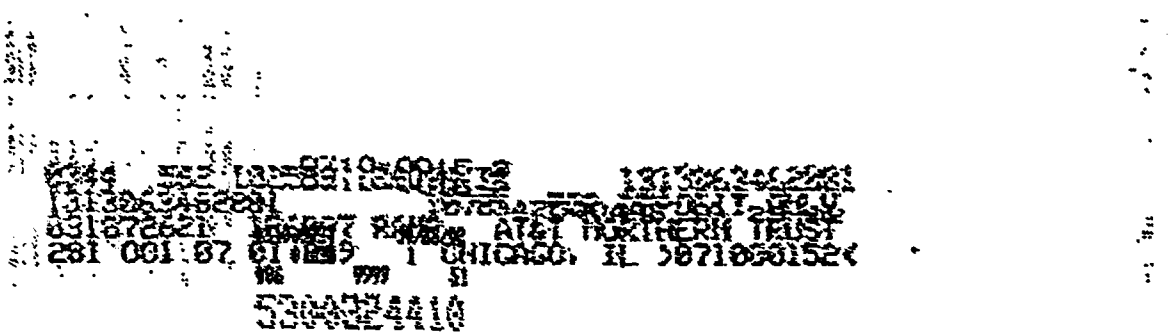
10/25/2002



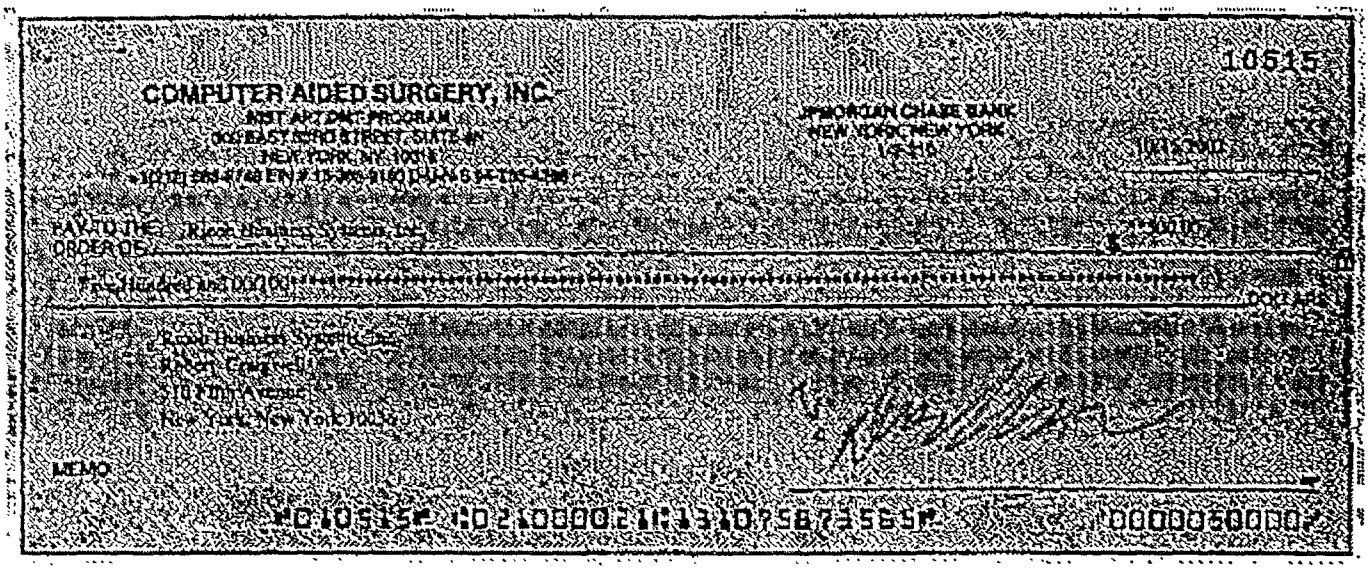


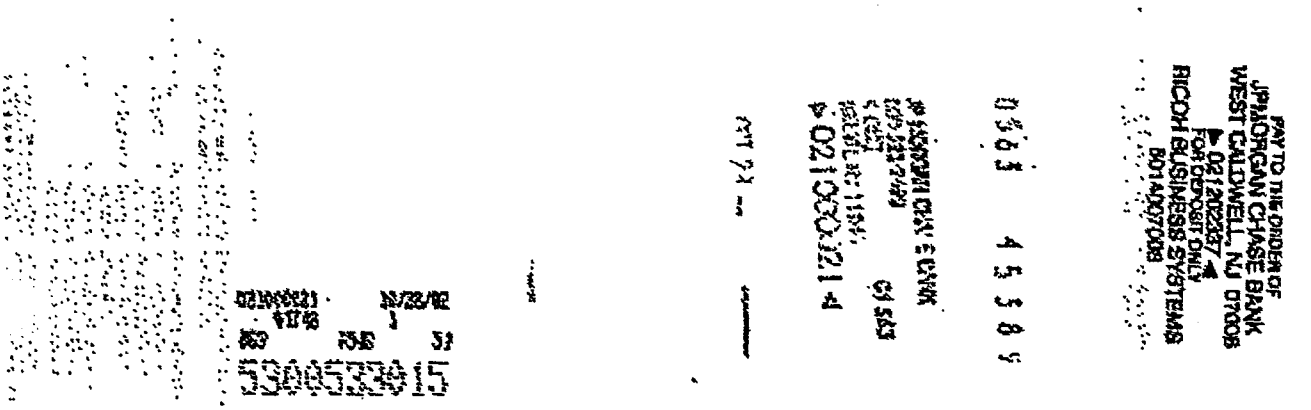
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053324410 Posting date 28-OCT-02



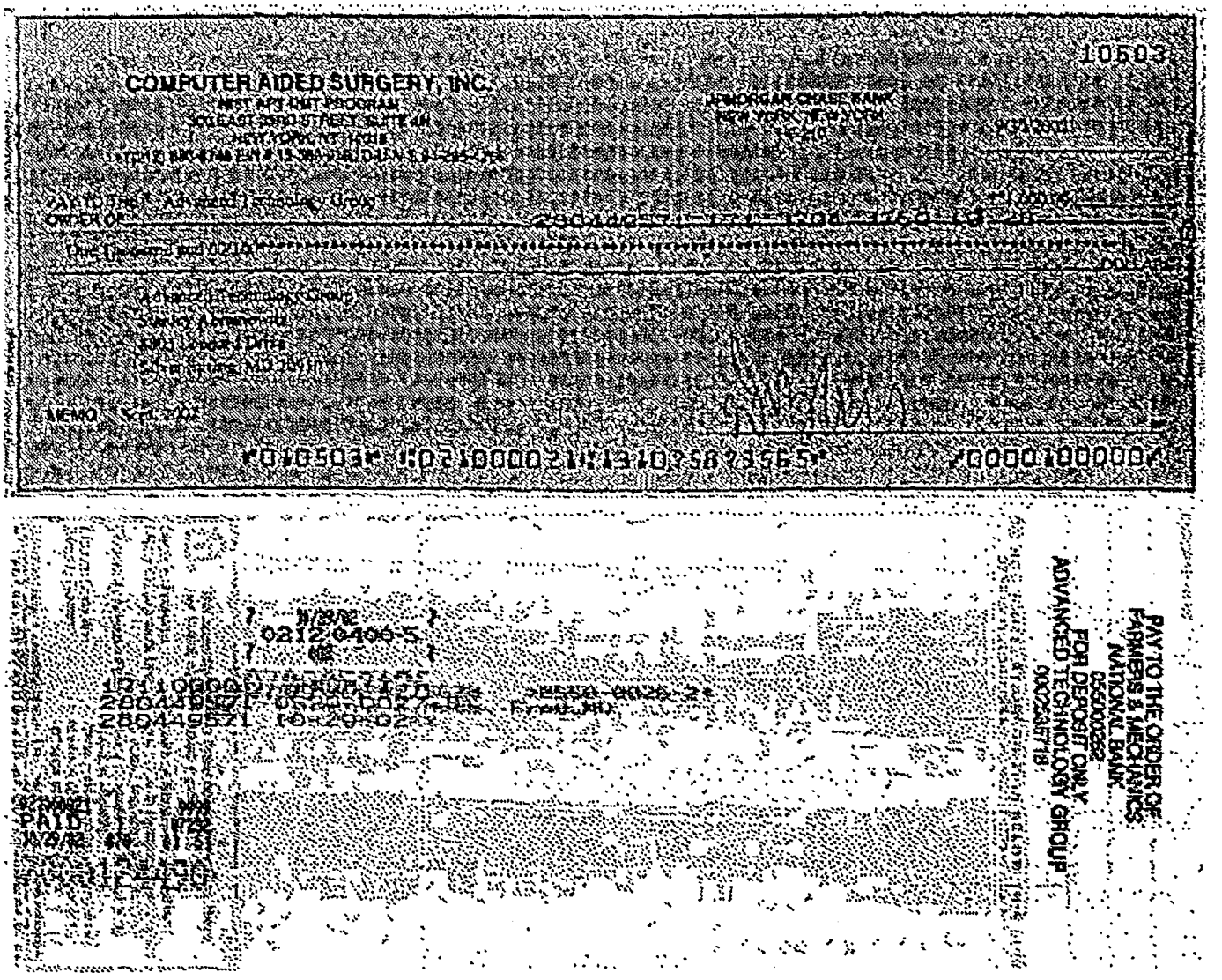


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053533015 Posting date 28-OCT-02

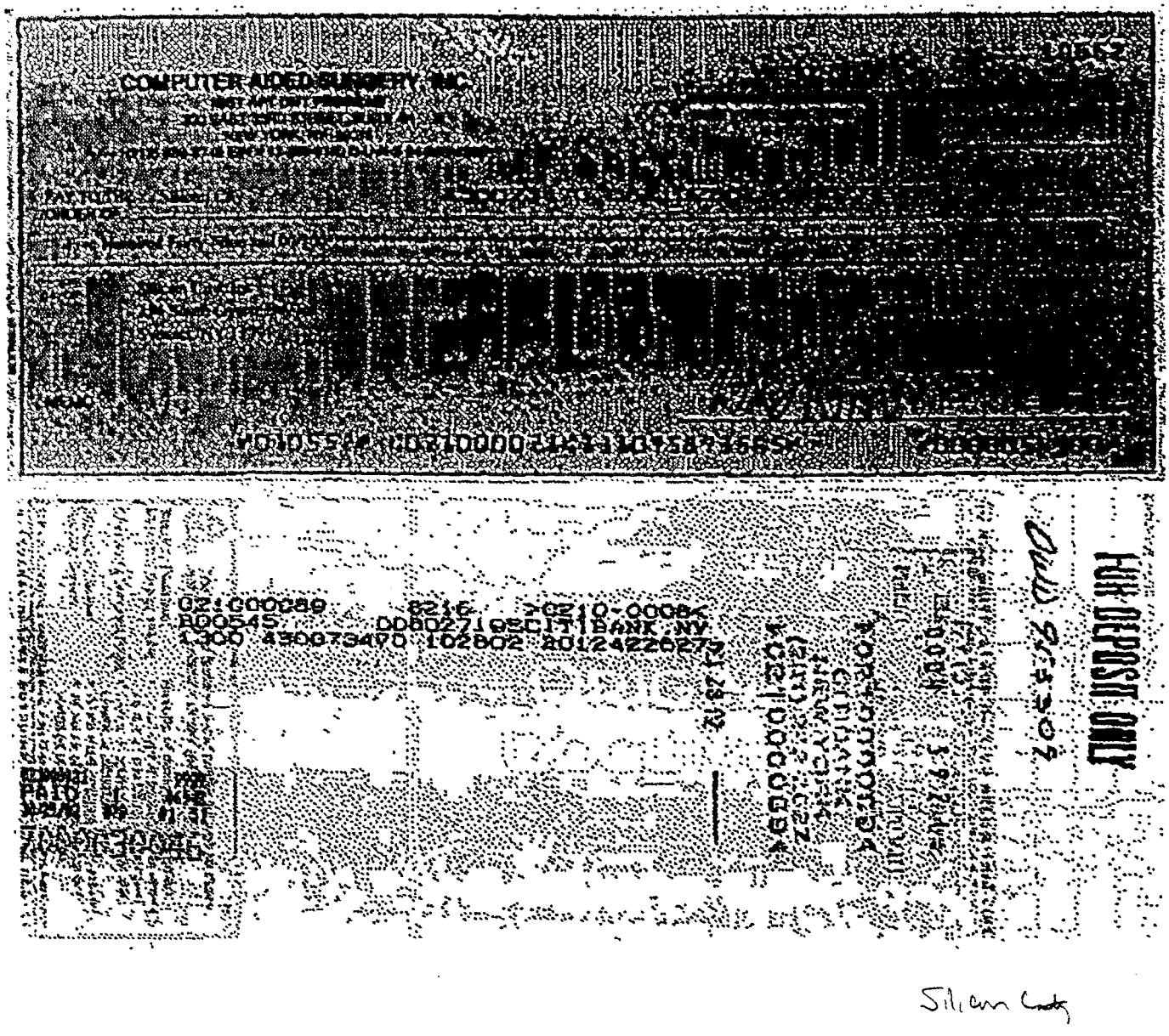




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070124490 Posting date 29-OCT-02



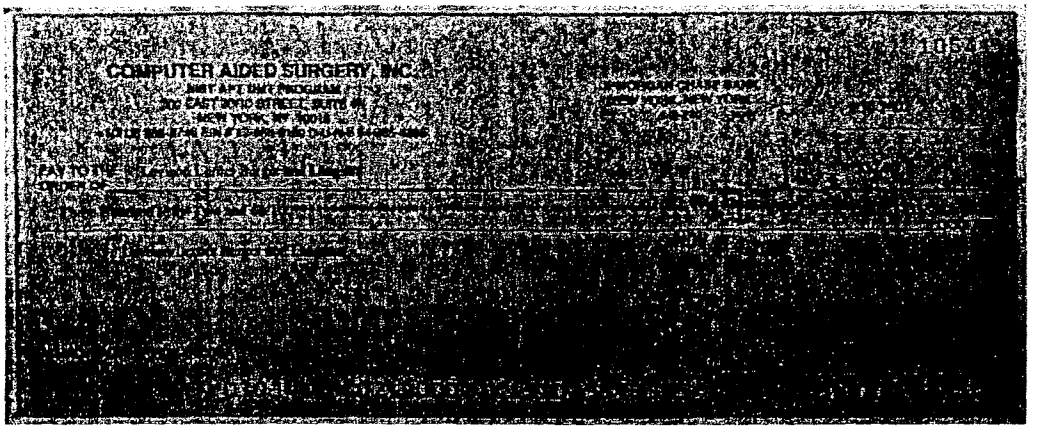
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070030046 Posting date 29-OCT-02

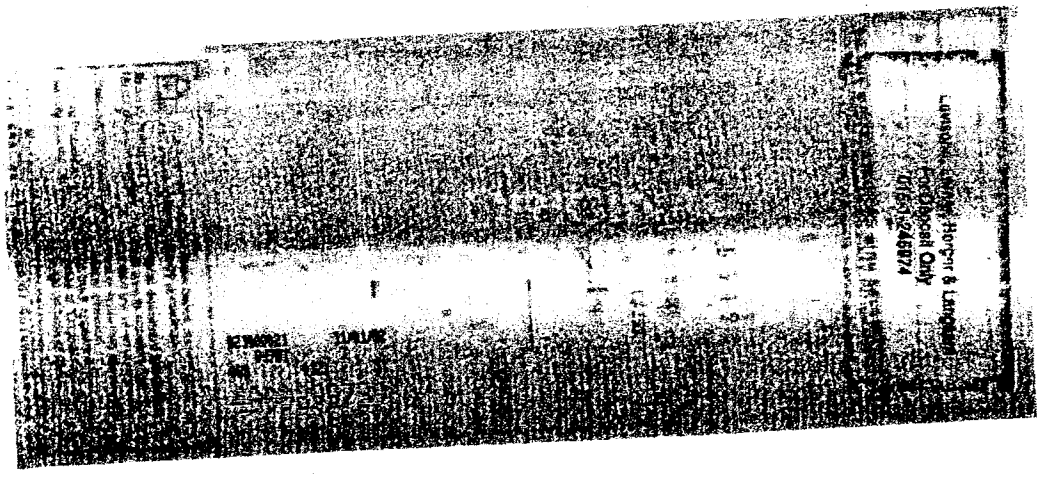


10552

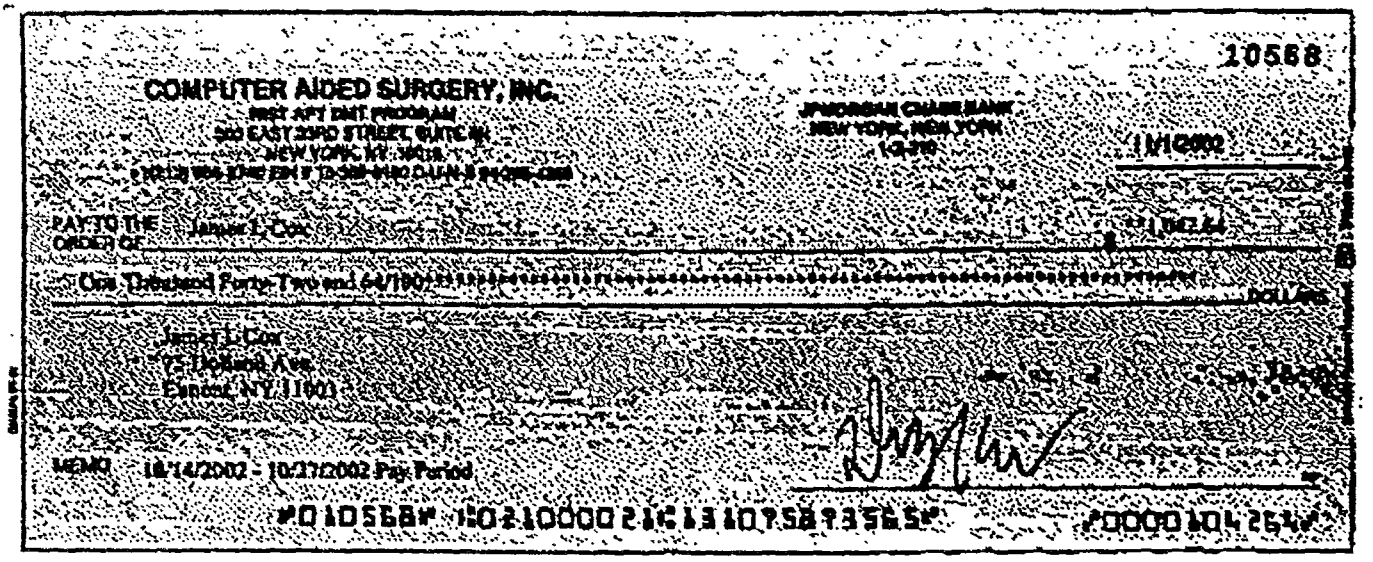
Silicon Valley

11/1/2002





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072813307 Posting date 04-NOV-02



10568

COMPUTER AIDED SURGERY, INC.
FIRST APT DIST PROGRAM
350 EAST 30RD STREET, SUITE 8A
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
10-39

11/1/2002

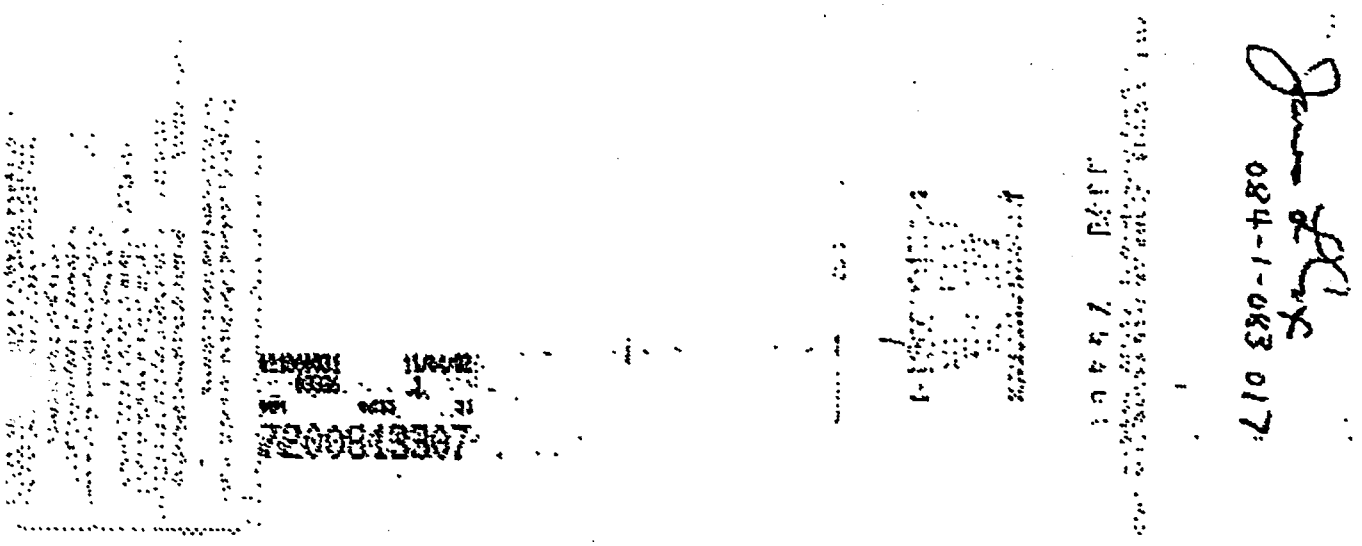
PAY TO THE ORDER OF James L Cox $ 1,962.64

One Thousand Forty-Two and 64/100***** DOLLARS

James L Cox
75 Holland Ave.
Elmont, NY 11003

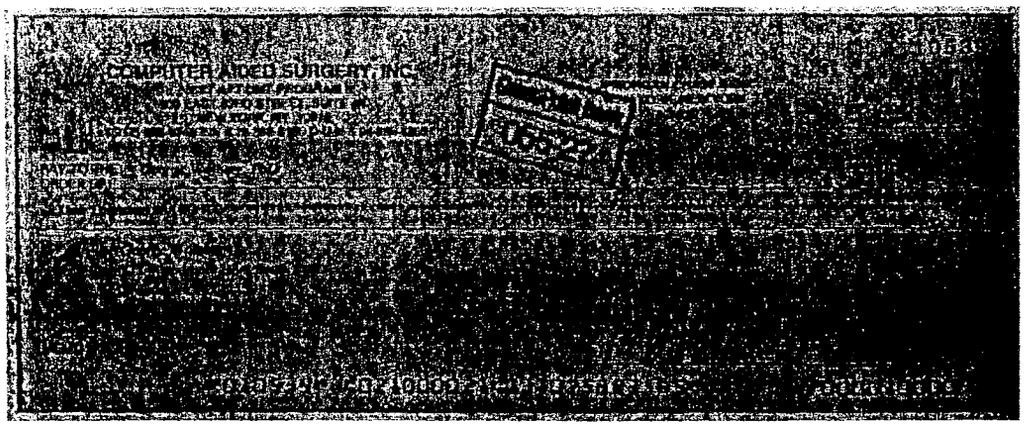
MEMO 10/14/2002 - 10/27/2002 Pay Period

⑈010568⑈ ⑆021000021⑆ 13107583565⑈ ⑈0000104264⑈

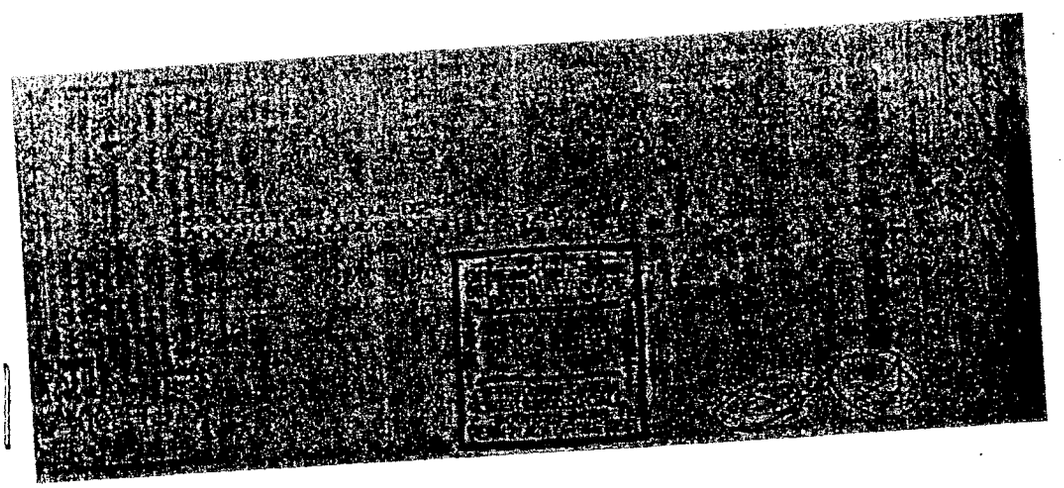


72008133307

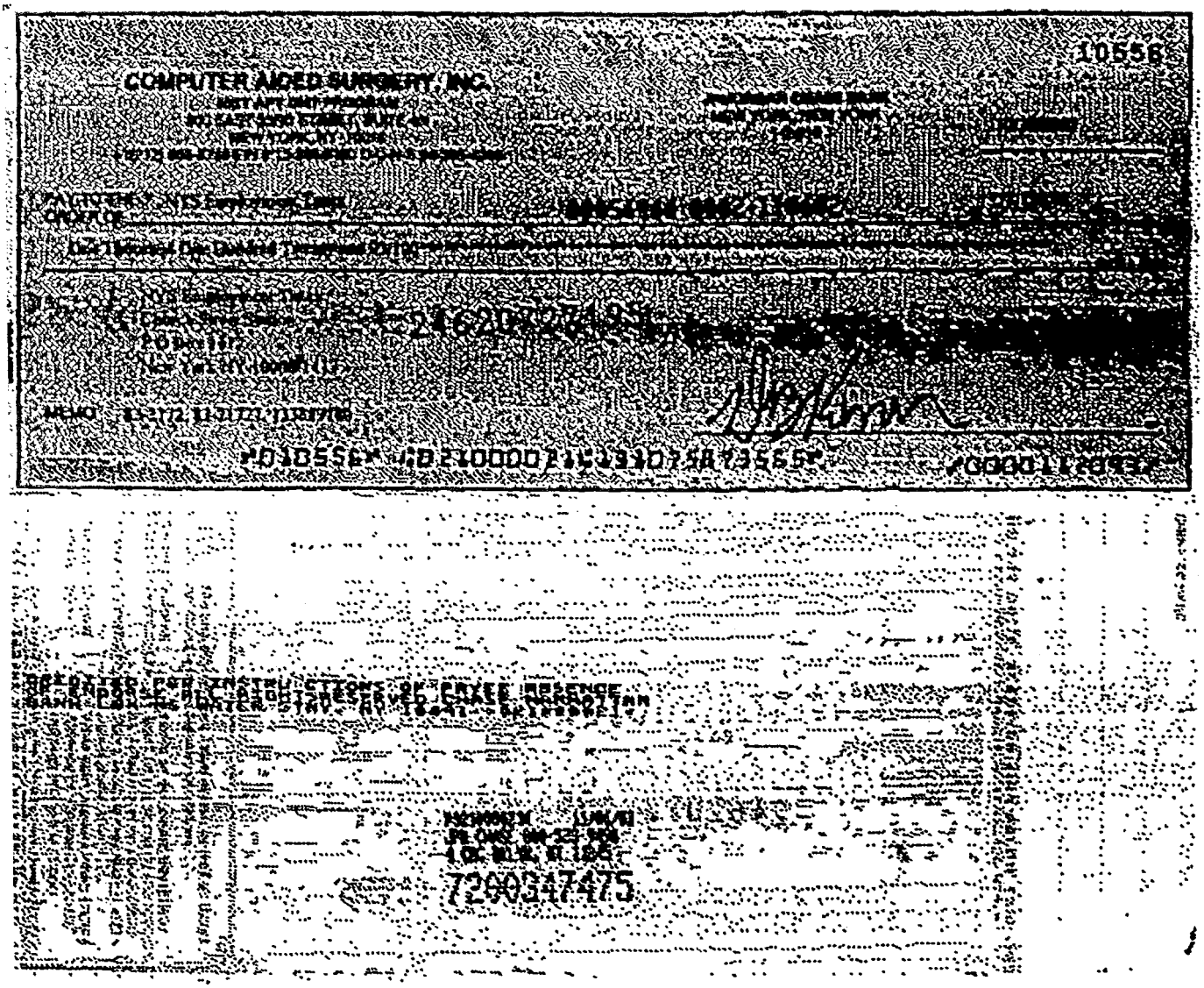
2773



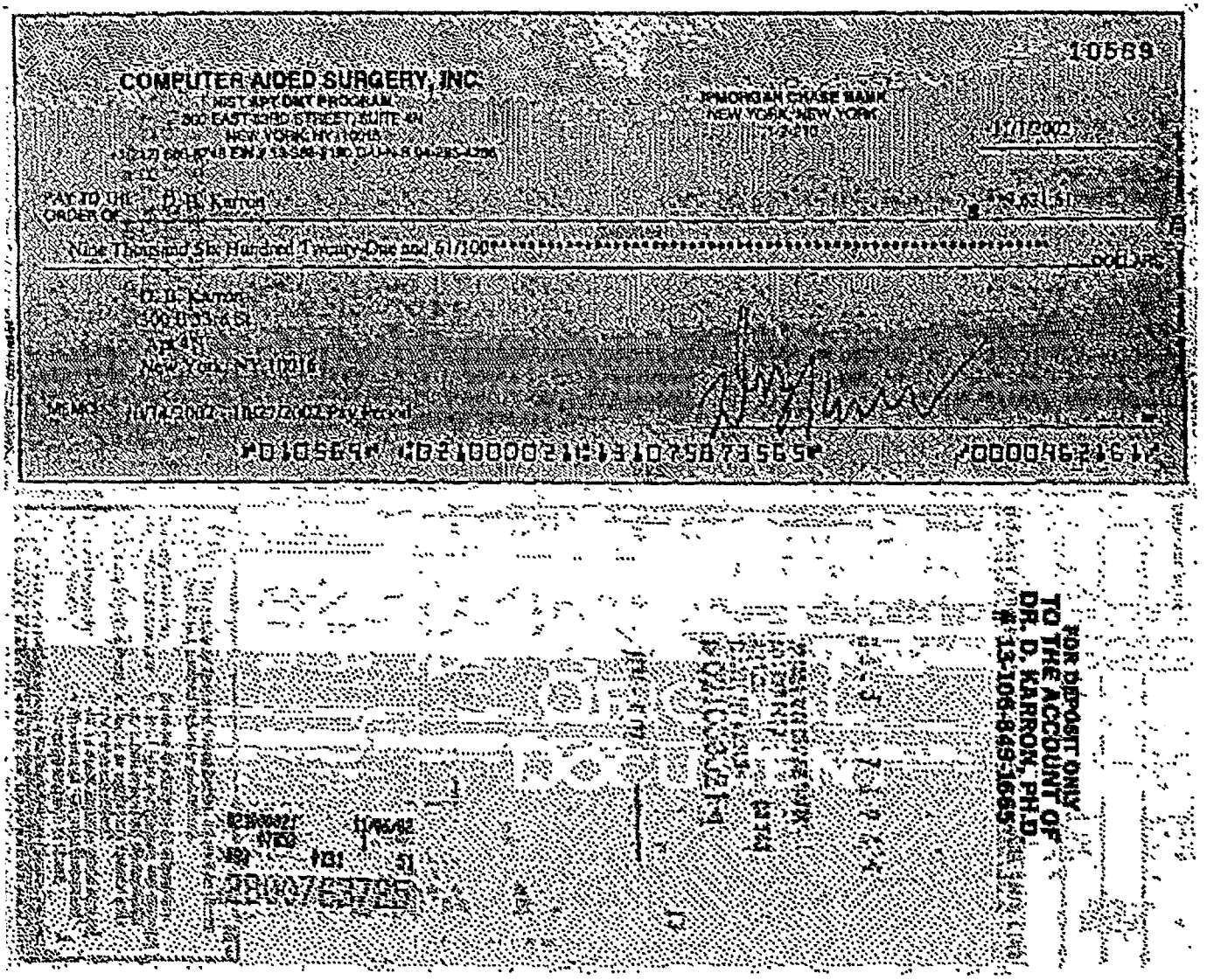
11/5/2002



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072347475 Posting date 06-NOV-02

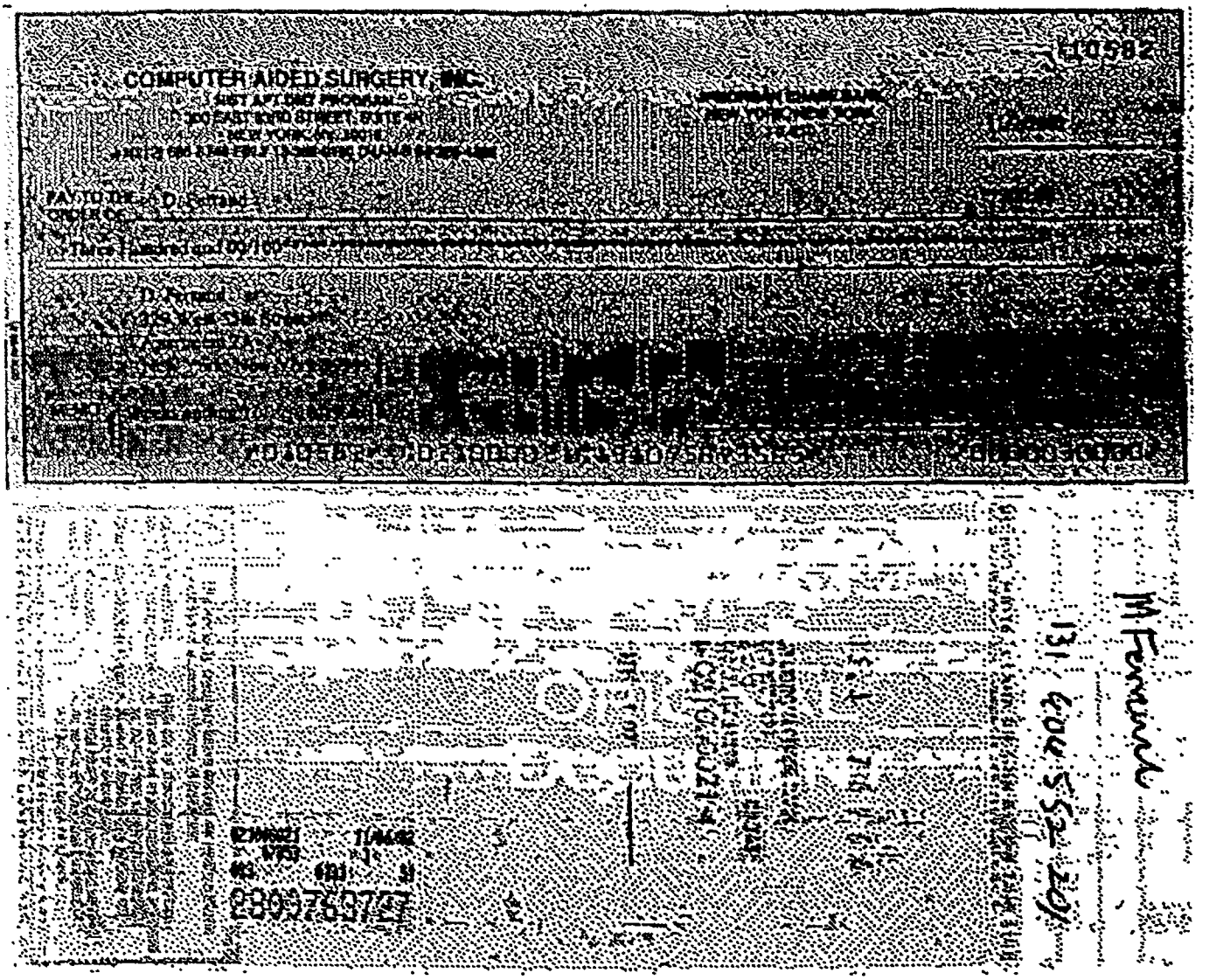


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028763725 Posting date 06-NOV-02

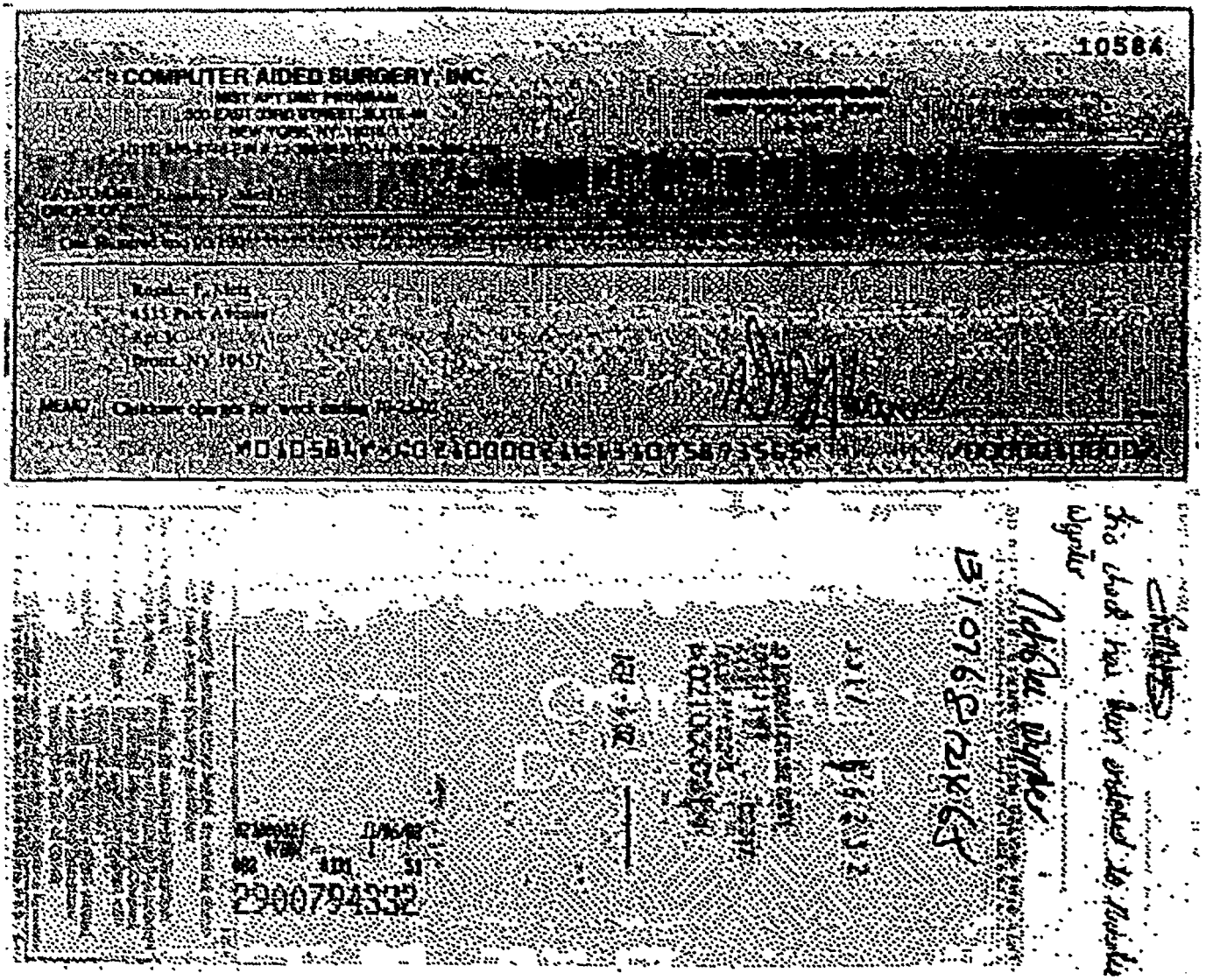


10569

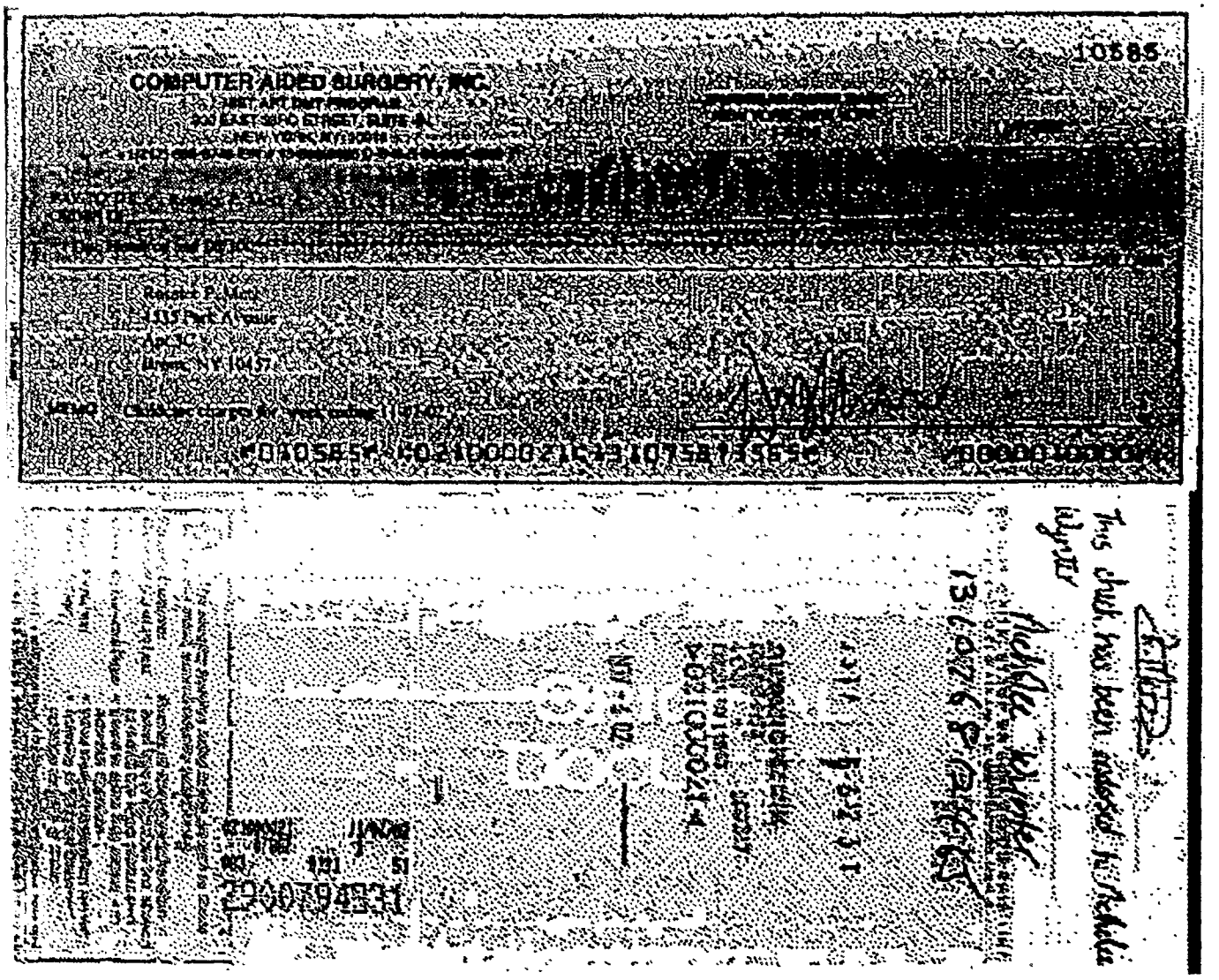
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028763727 Posting date 06-NOV-02



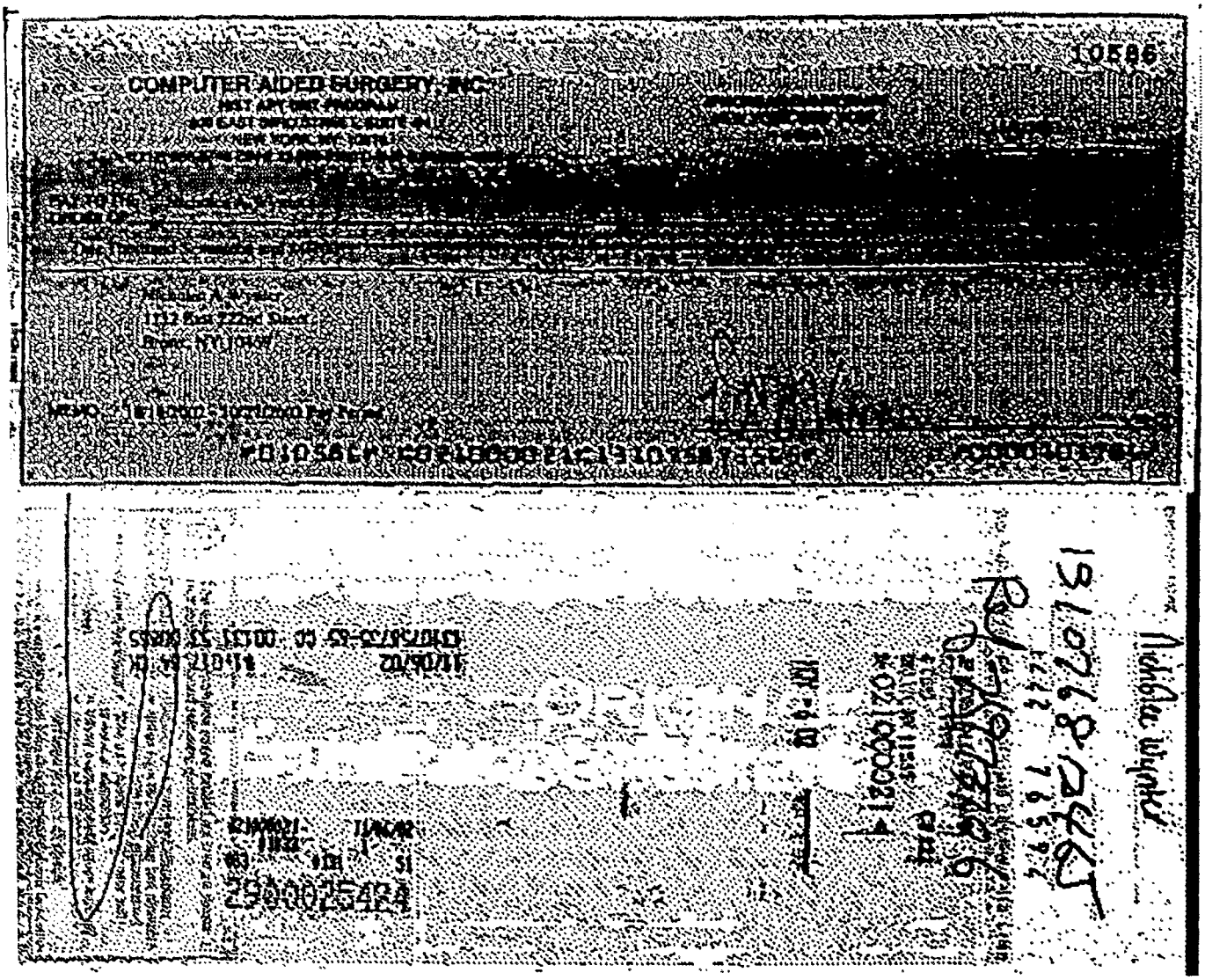
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029794332 Posting date 06-NOV-02



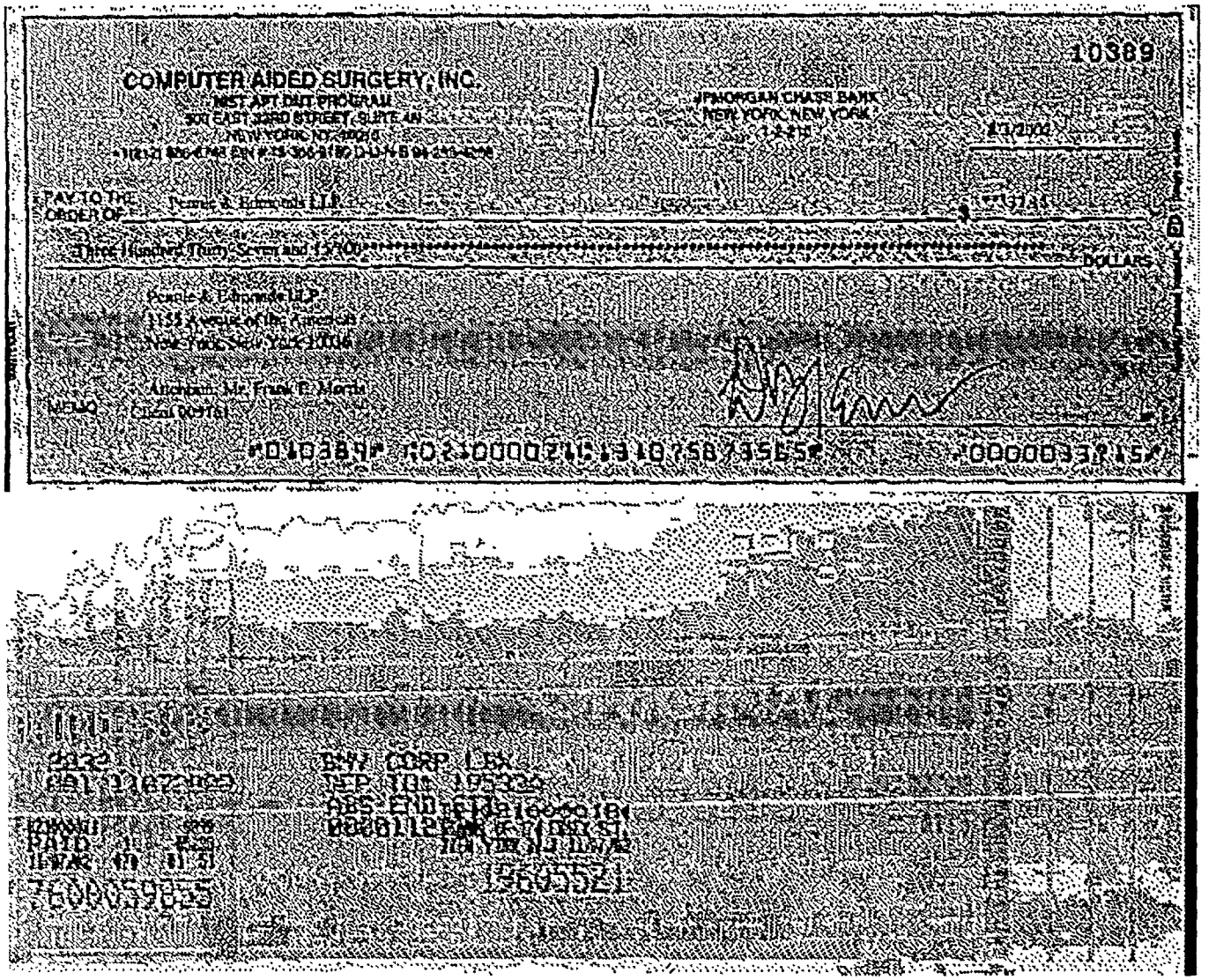
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029794331 Posting date 06-NOV-02



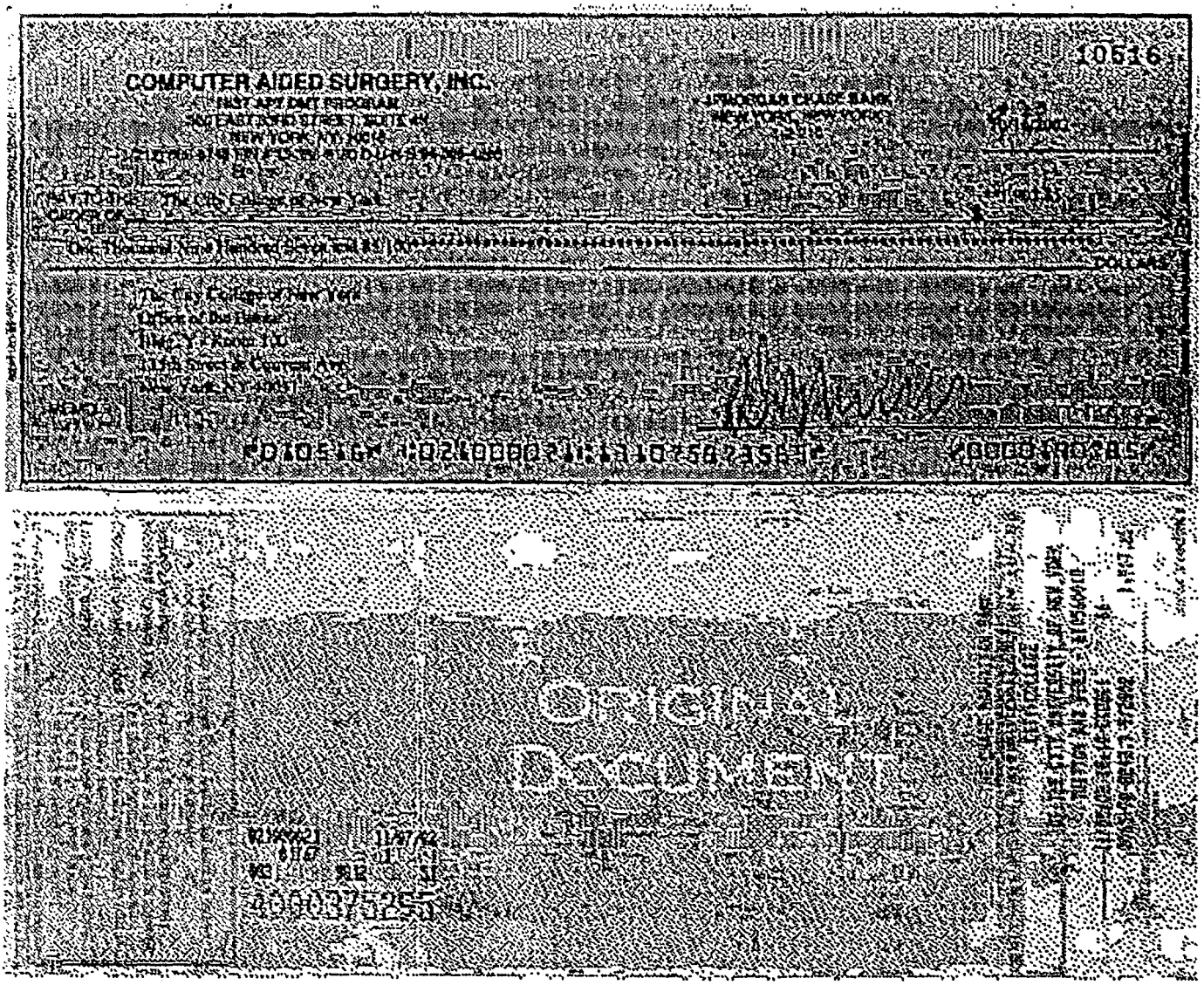
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029025424 Posting date 06-NOV-02



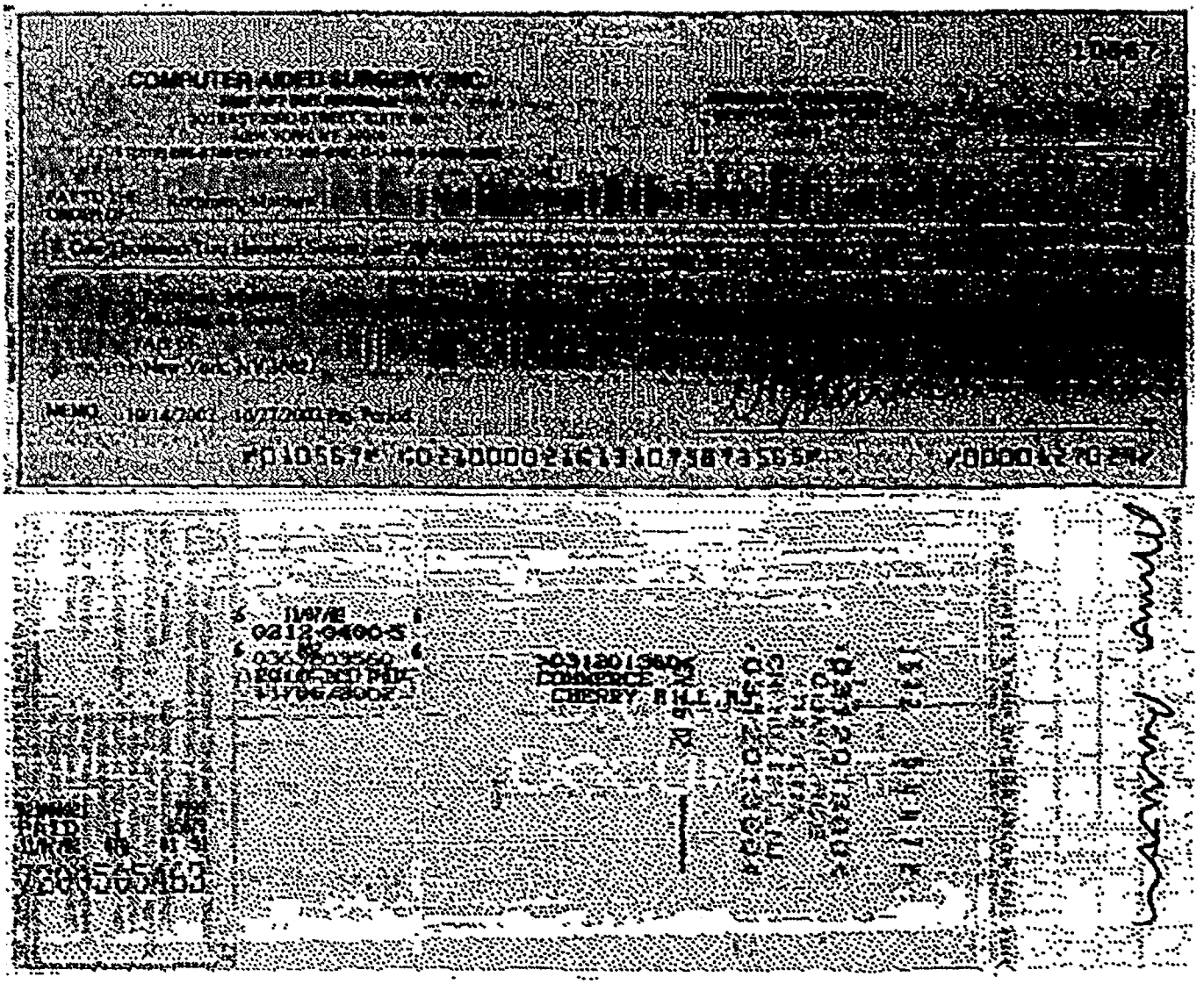
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076059855 Posting date 07-NOV-02



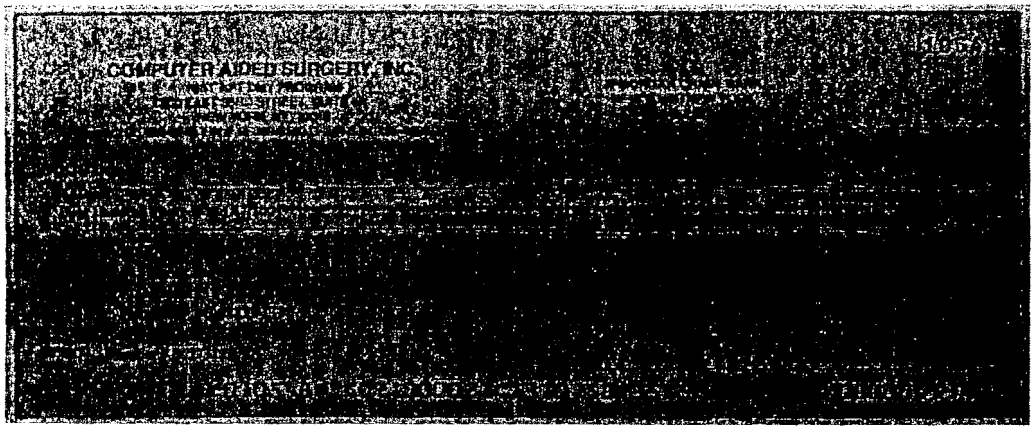
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040375295 Posting date 07-NOV-02

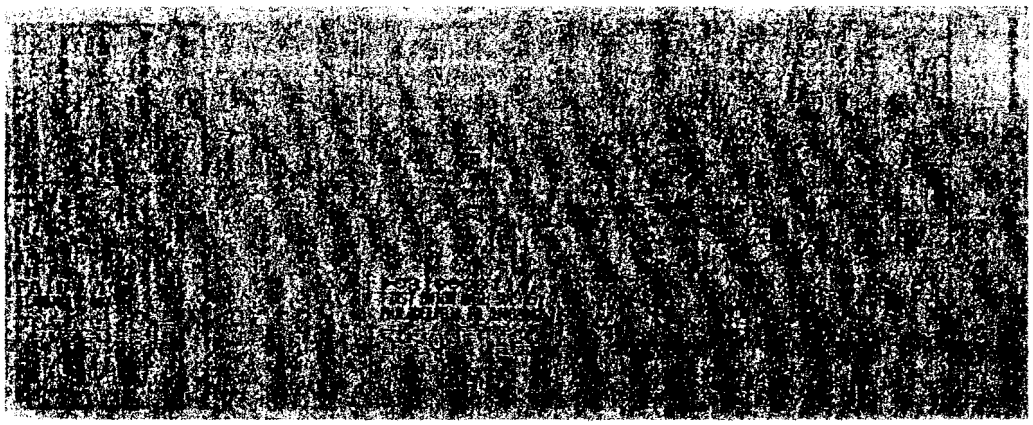


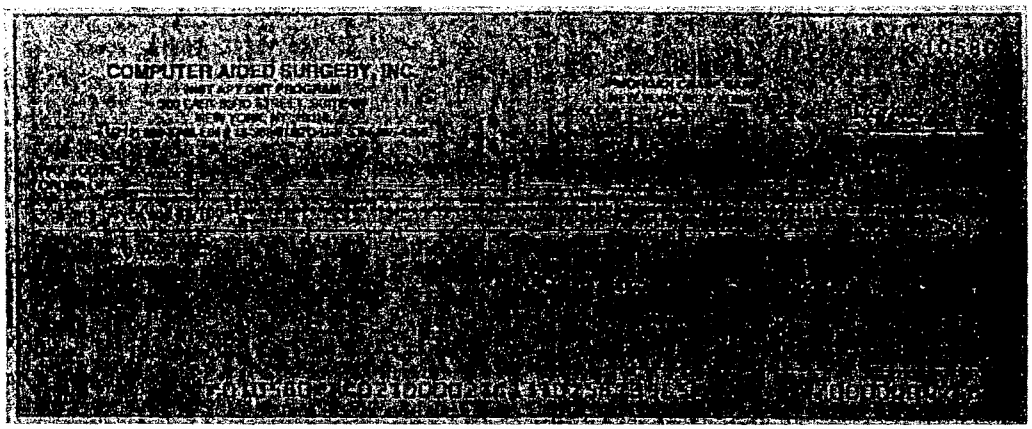
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072505463 Posting date 07-NOV-02



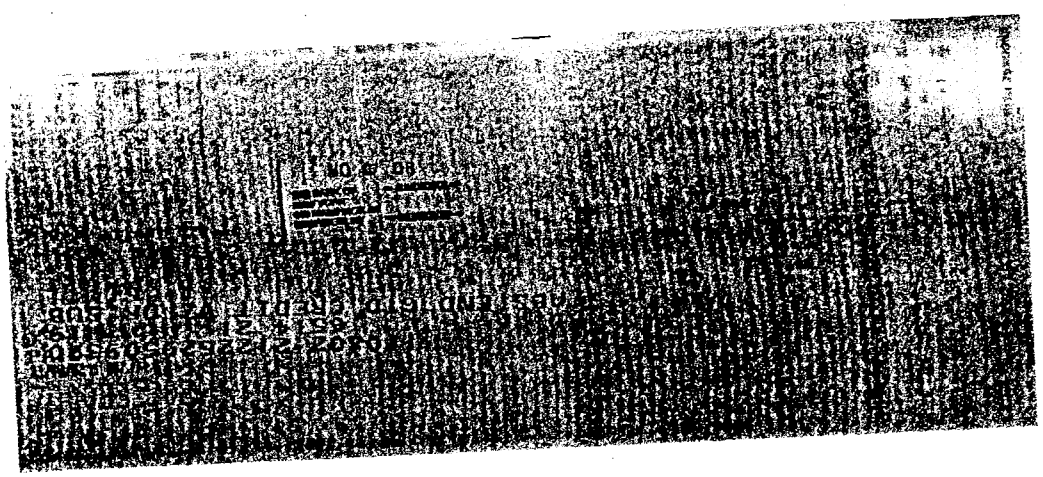
11/8/2002

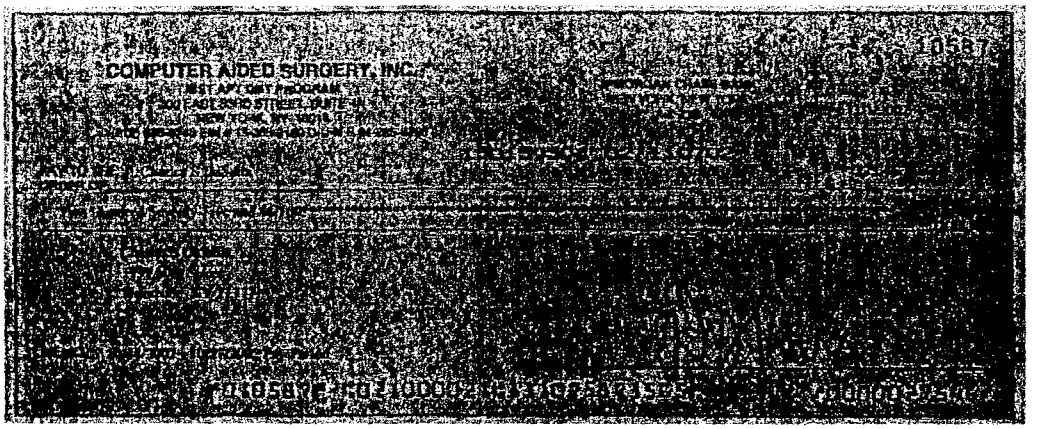




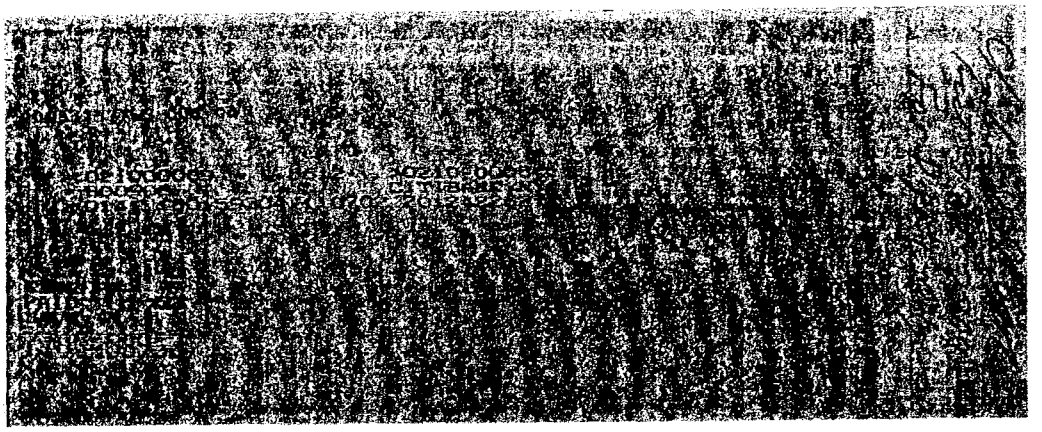


11/8/2002

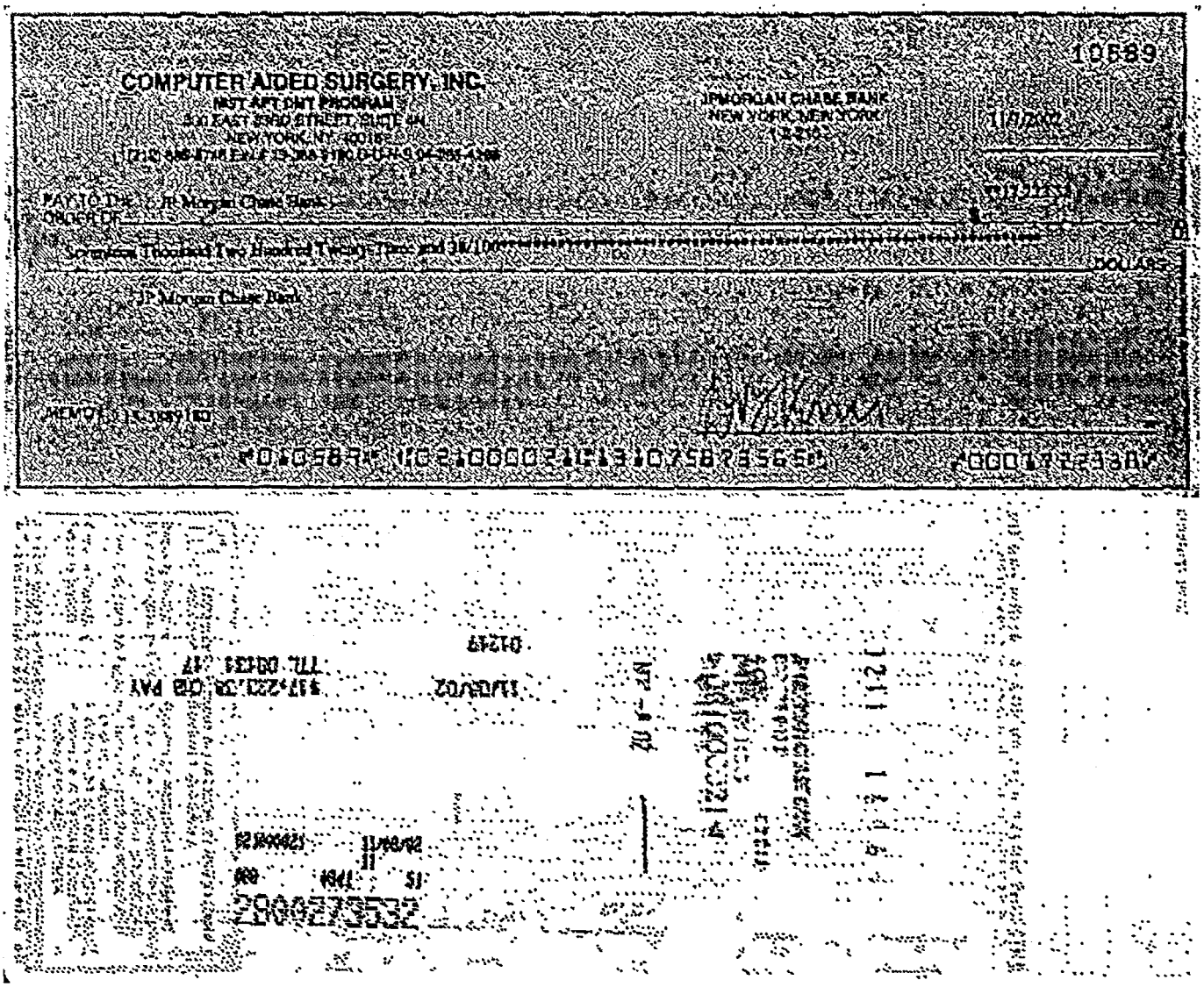




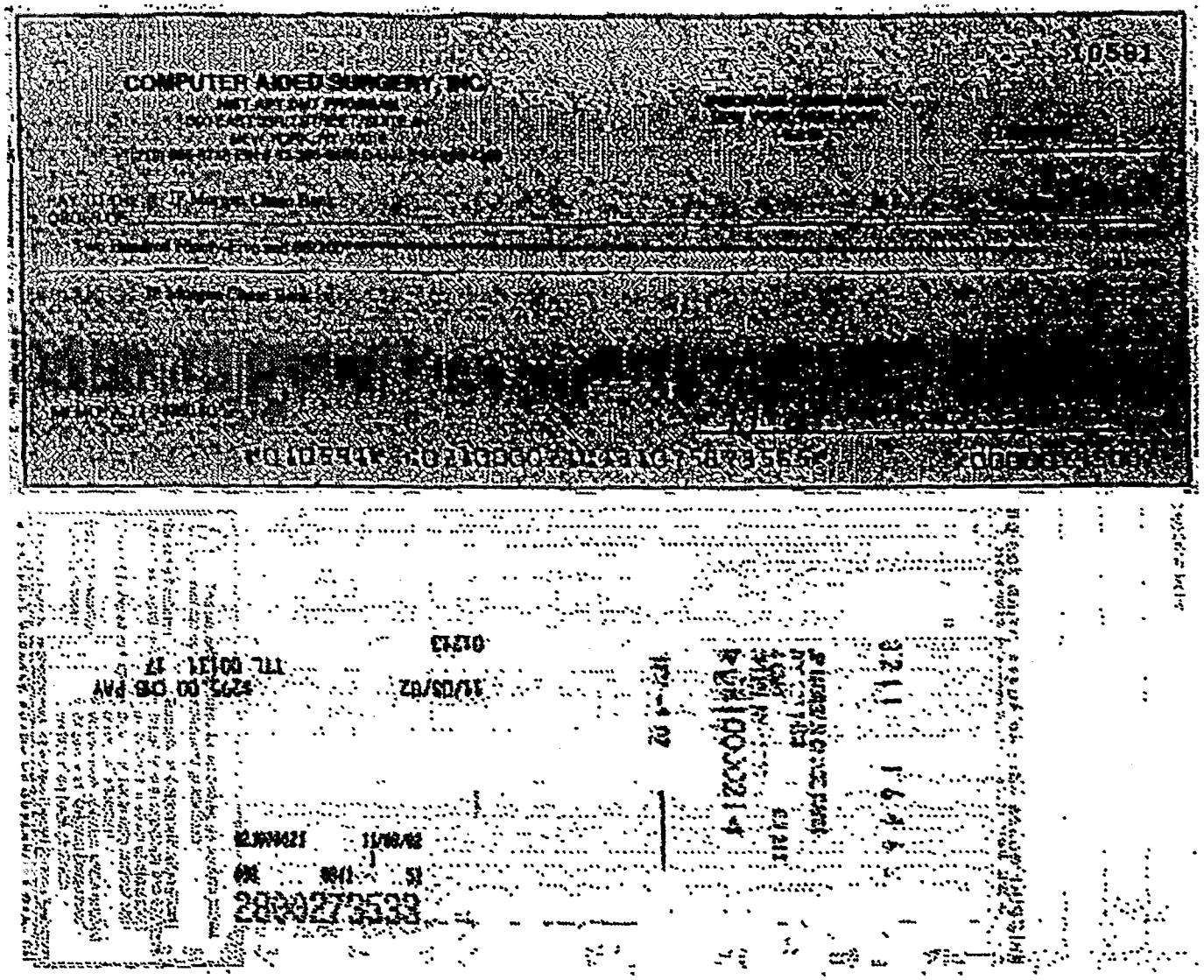
11/18/2002



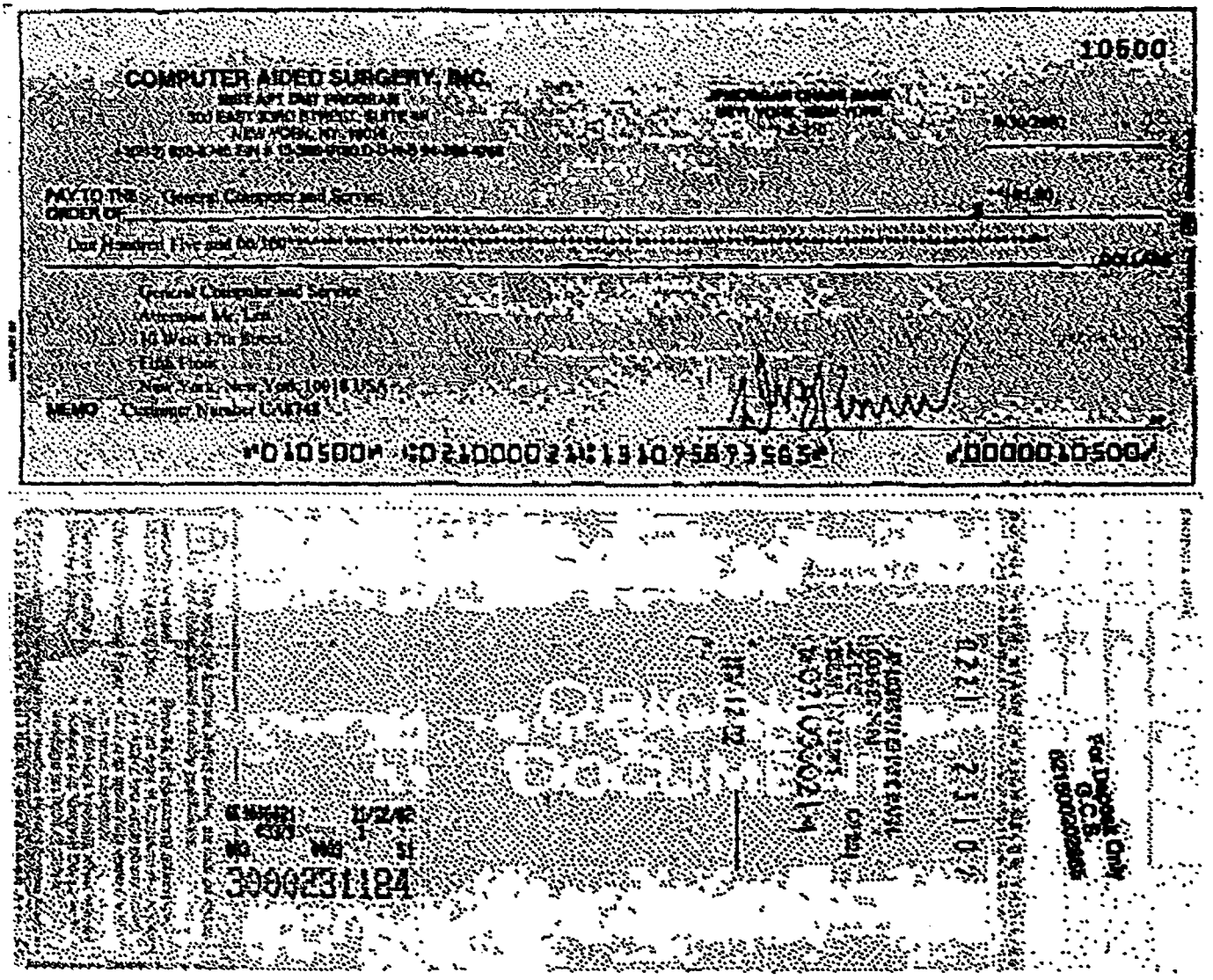
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028273532 Posting date 08-NOV-02



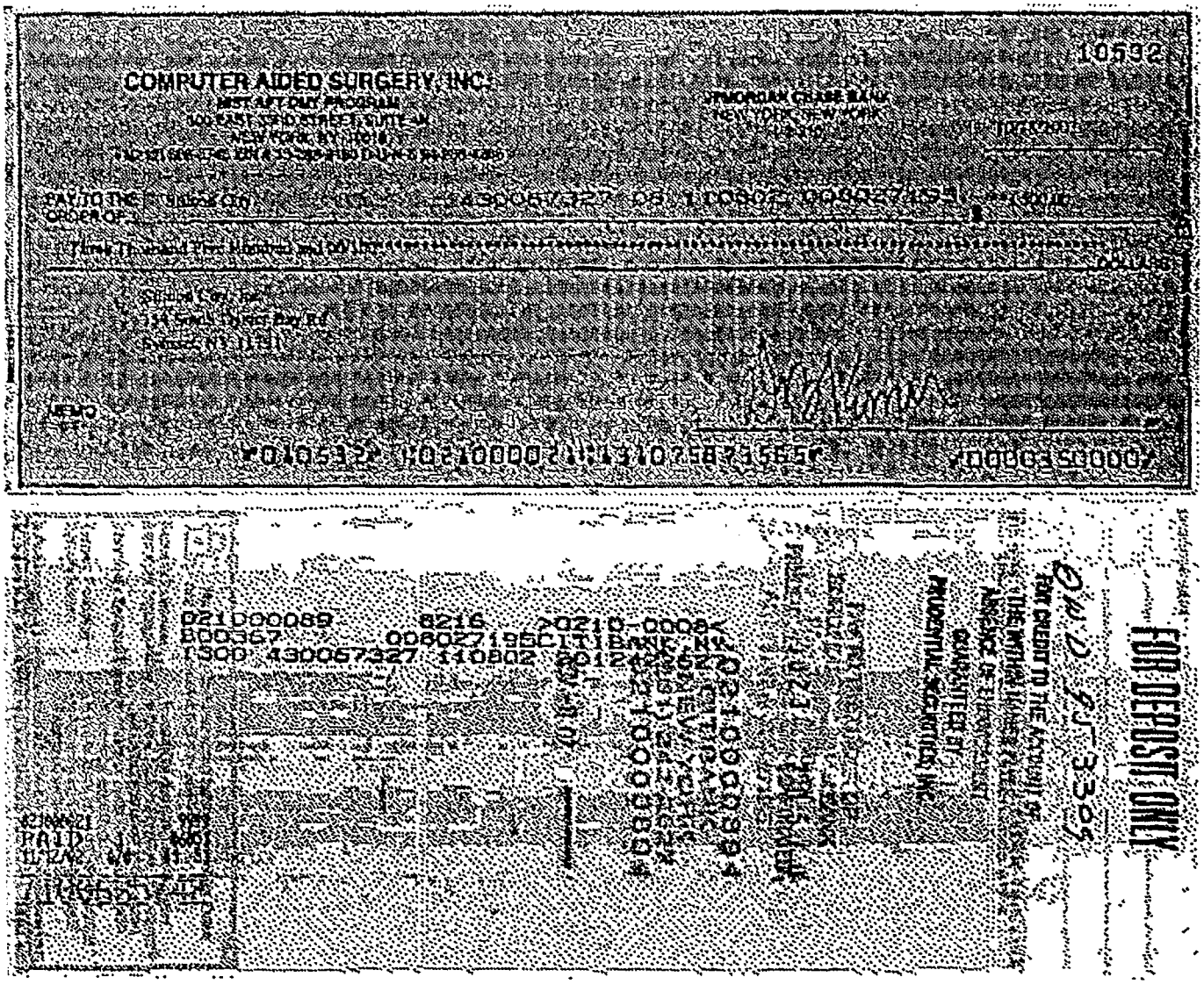
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028273533 Posting date 08-NOV-02



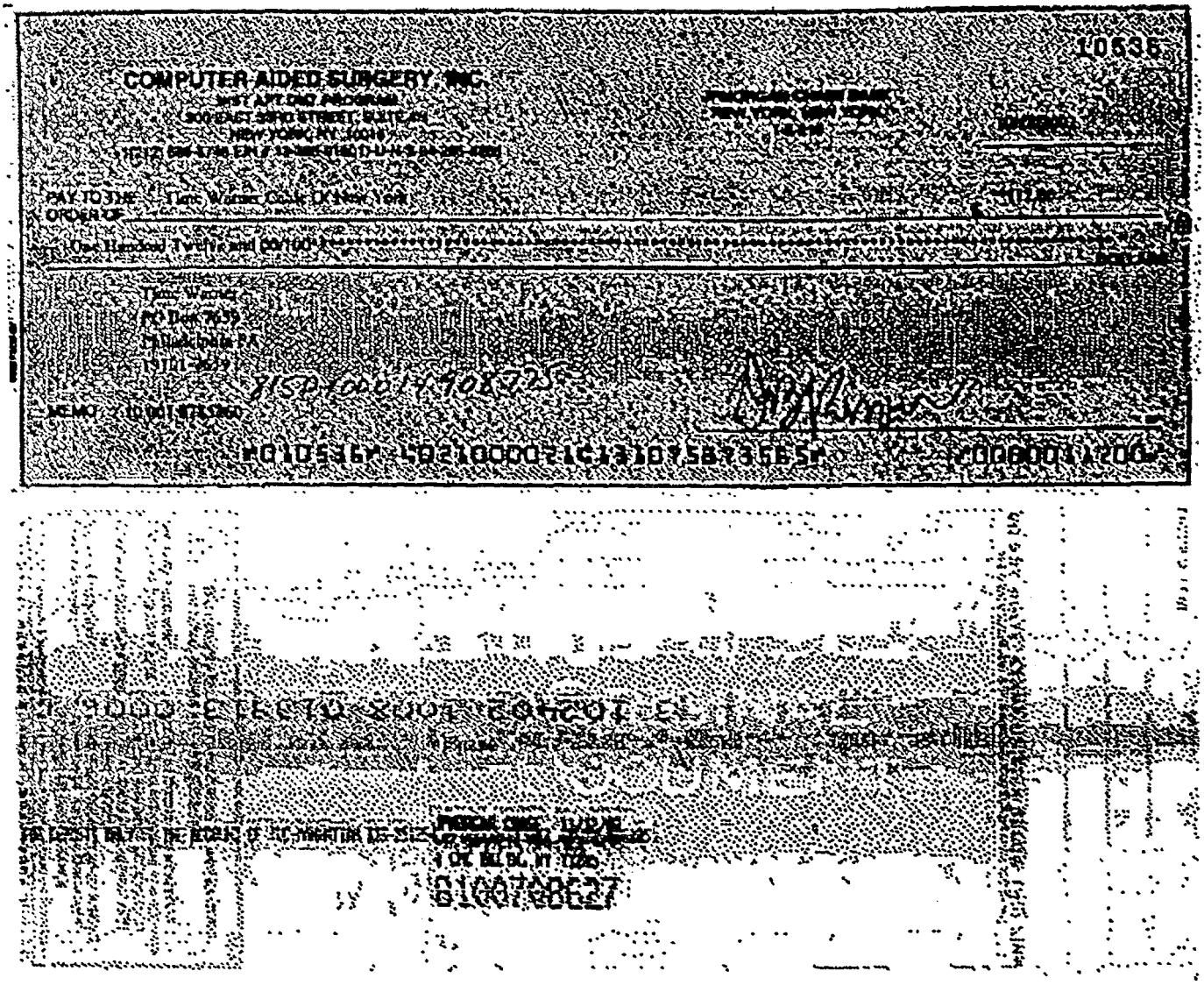
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030231184 Posting date 12-NOV-02



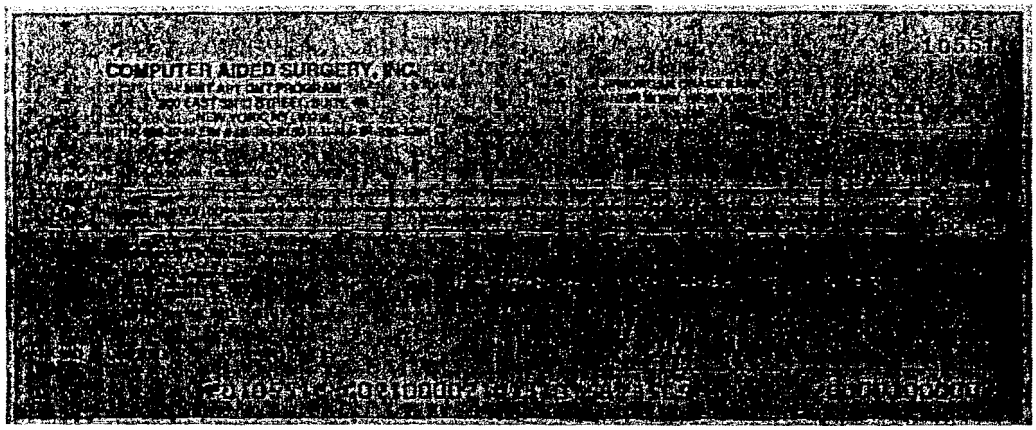
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071635742 Posting date 12-NOV-02

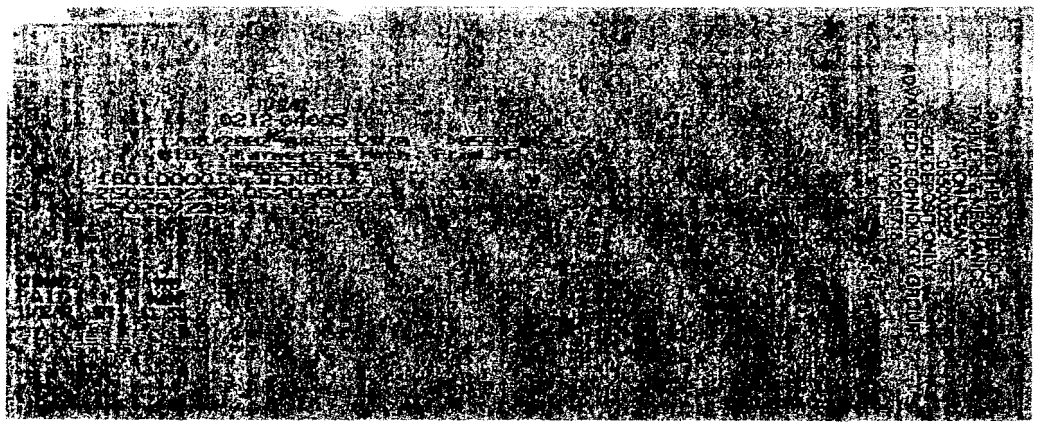


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081708627 Posting date 12-NOV-02

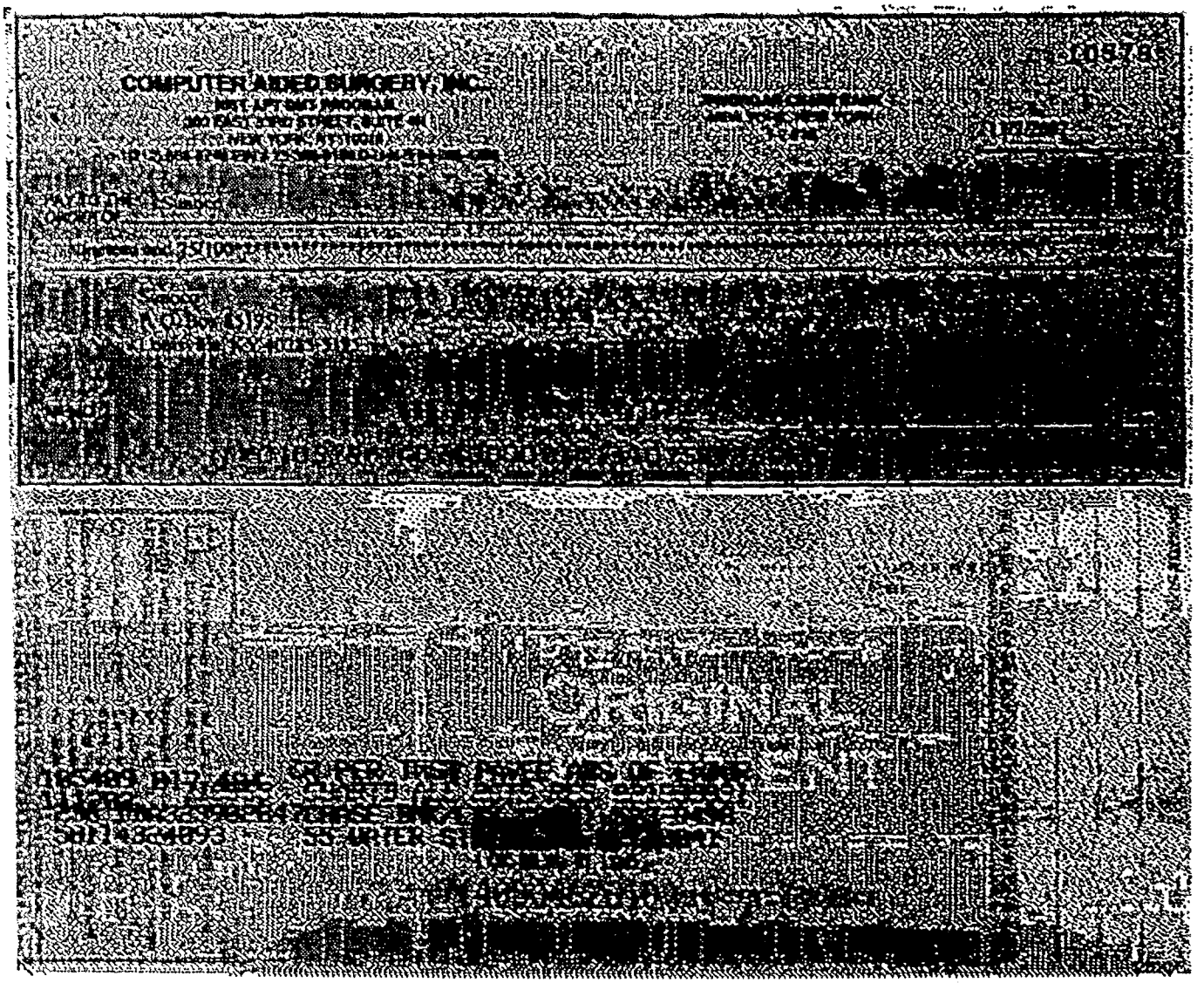


11/12/2002

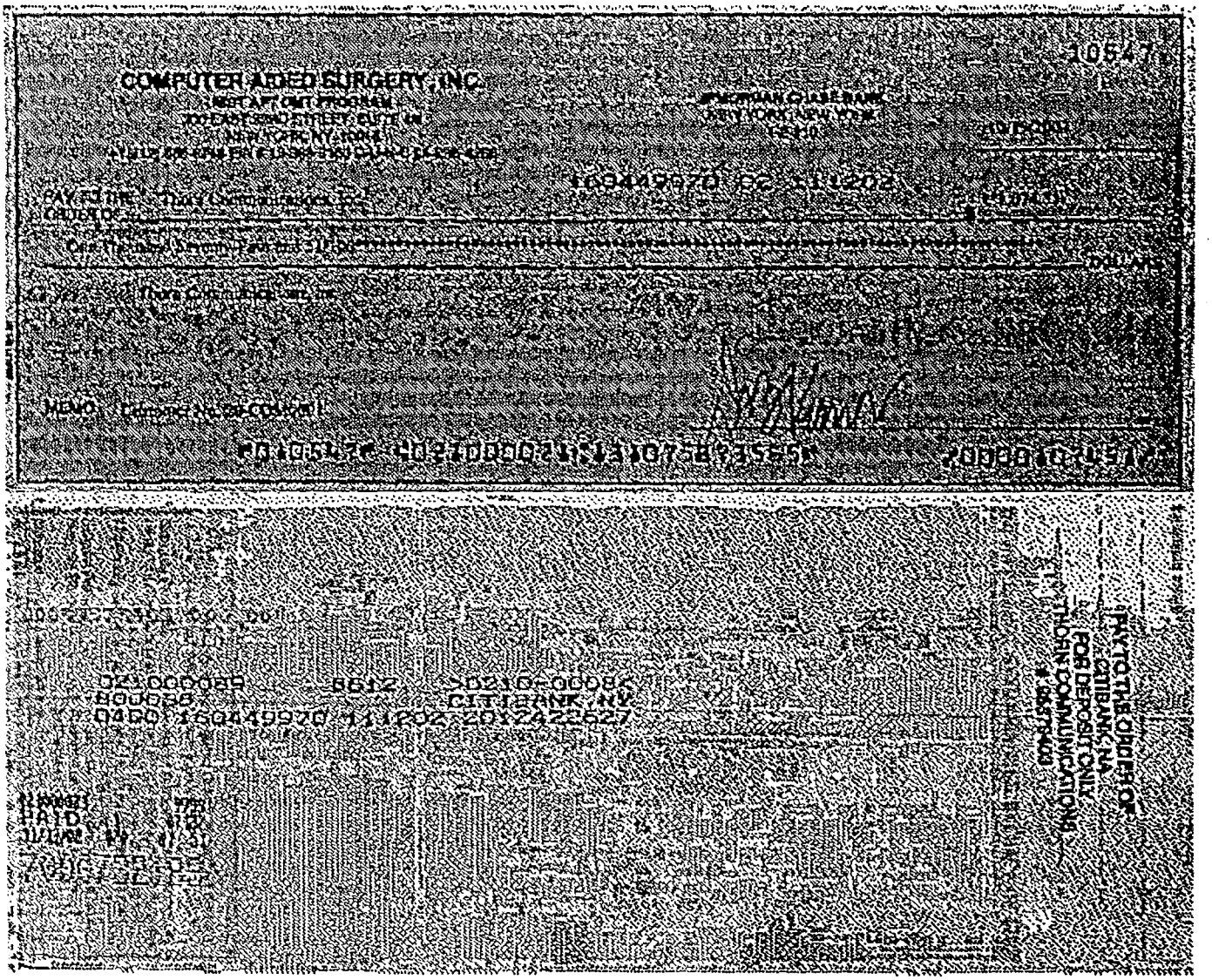




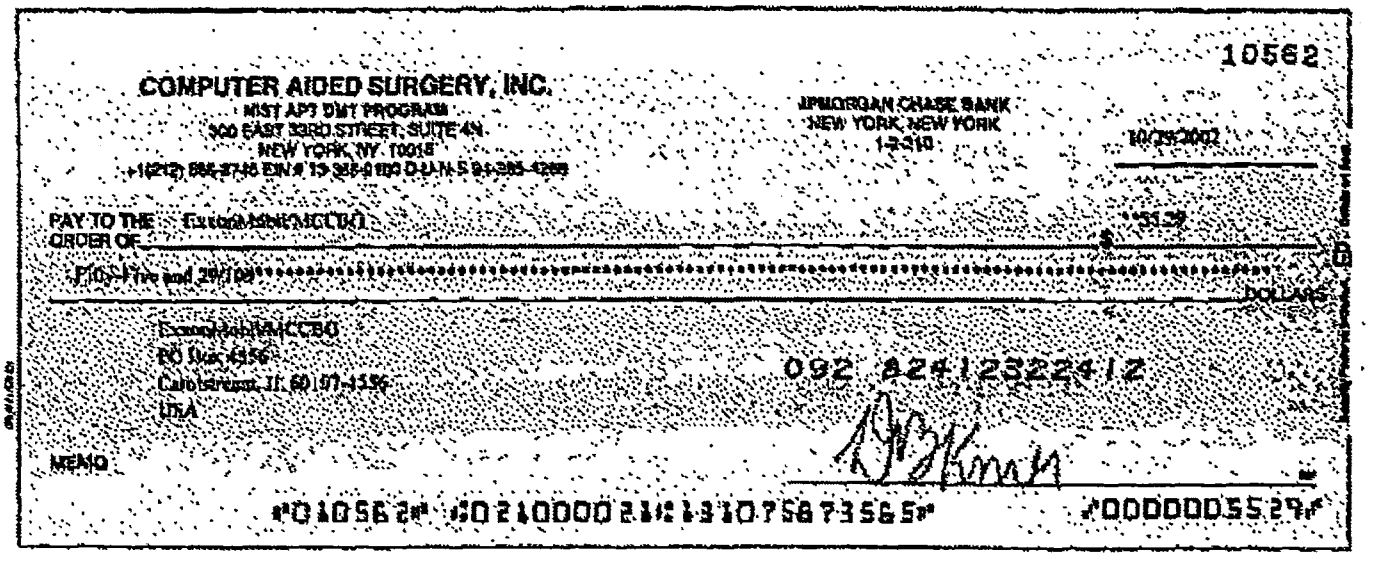
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040462610 Posting date 12-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070732183 Posting date 13-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040706983 Posting date 13-NOV-02



10562

COMPUTER AIDED SURGERY, INC.
MIST APT EMT PROGRAM
500 EAST 83RD STREET, SUITE 4N
NEW YORK, NY 10028

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2310

10/29/2002

PAY TO THE ORDER OF

$ **55.29

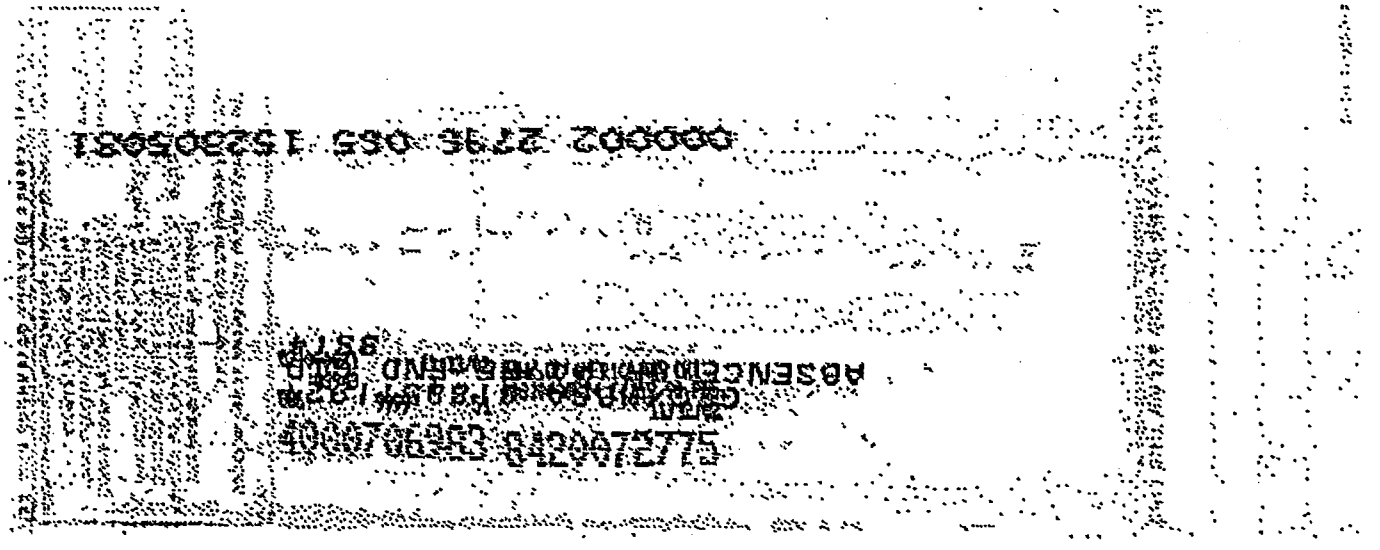
Fifty-Five and 29/100**

DOLLARS

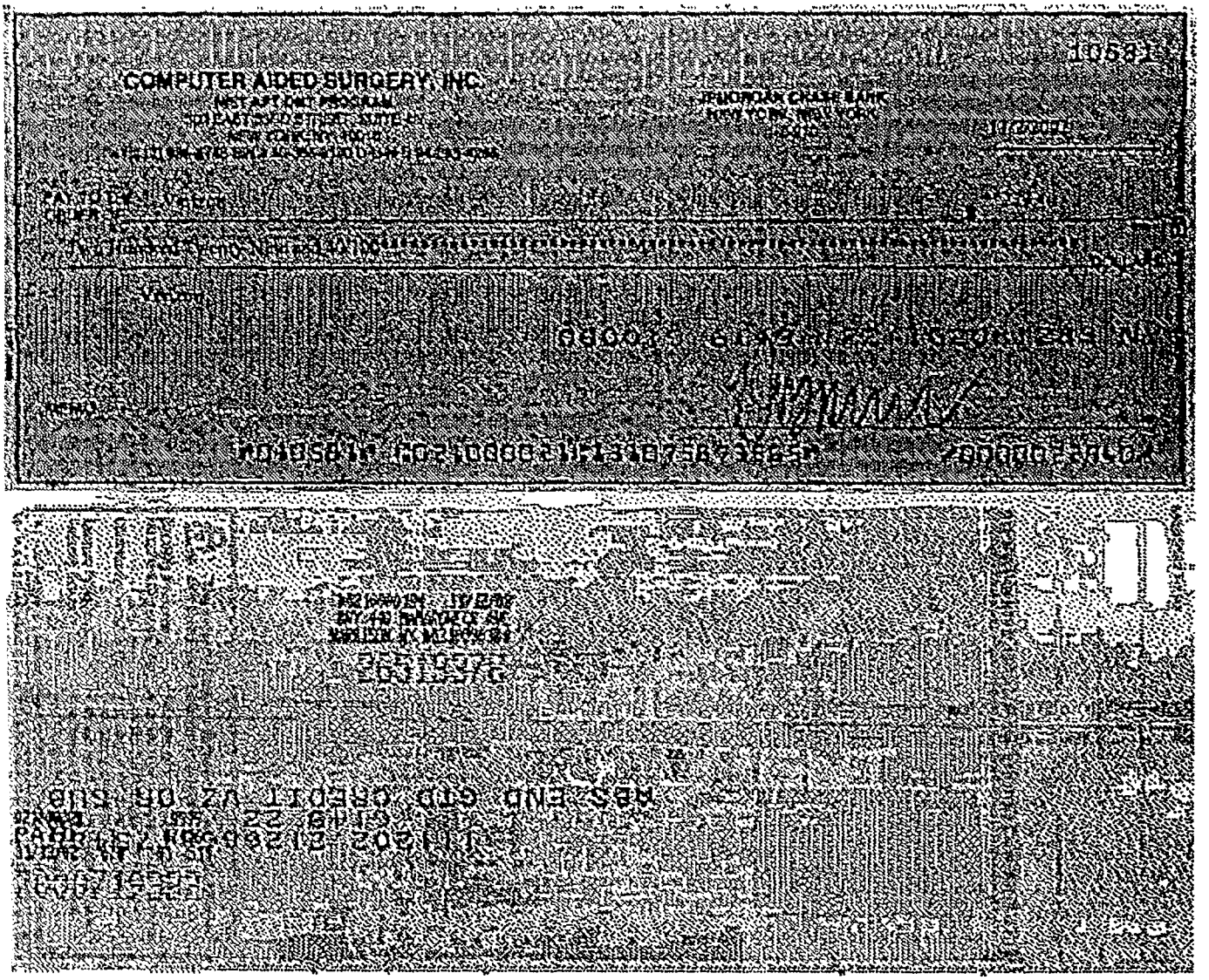
092 82412322412

MEMO

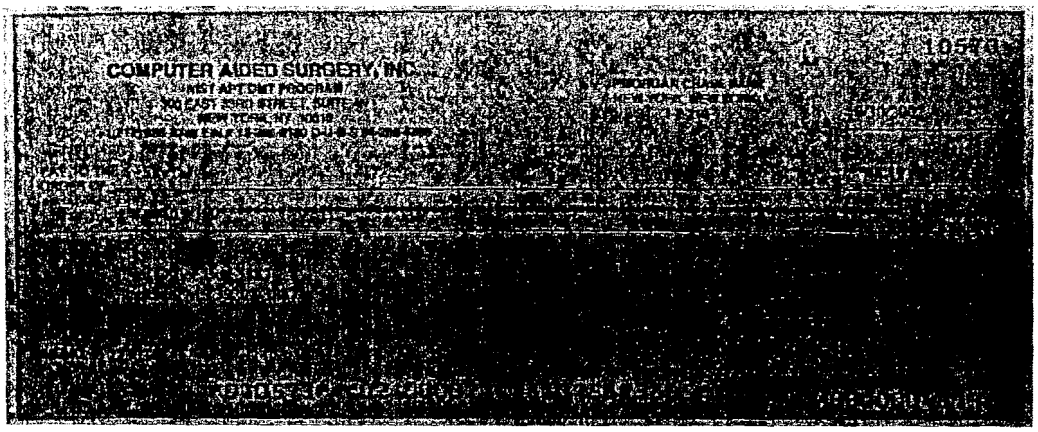
⑆010562⑆ ⑆021000021⑆ 310758735655⑈ ⑈0000005529⑈

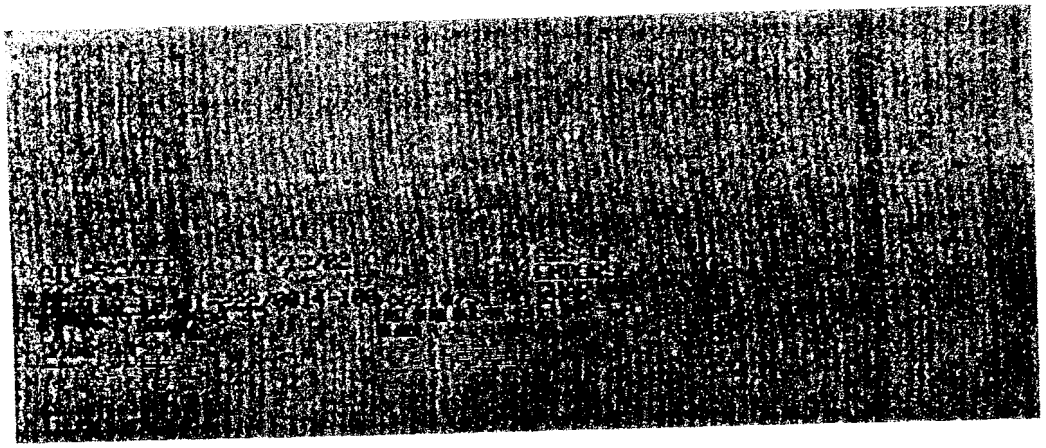


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070719332 Posting date 13-NOV-02

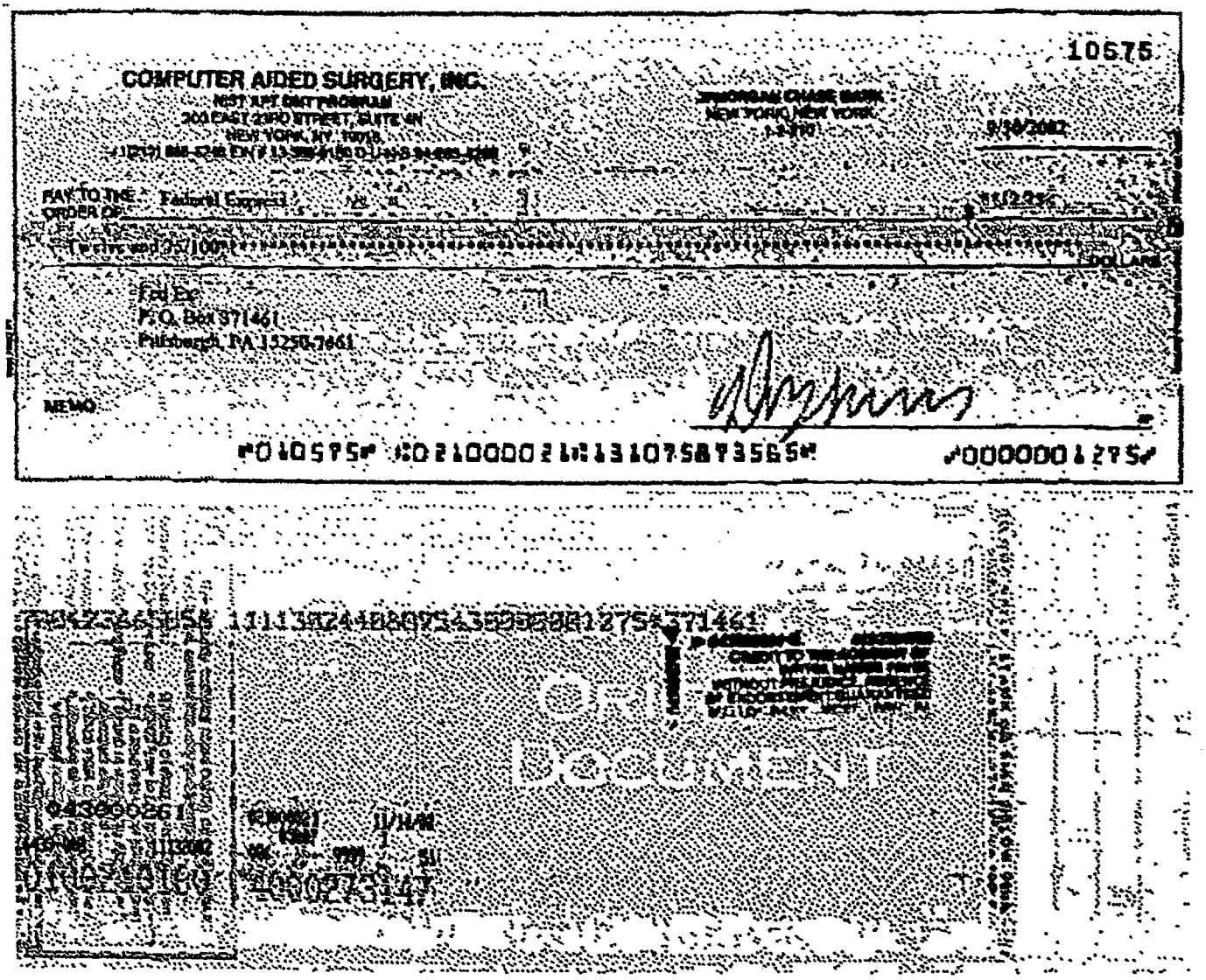


11/14/2002

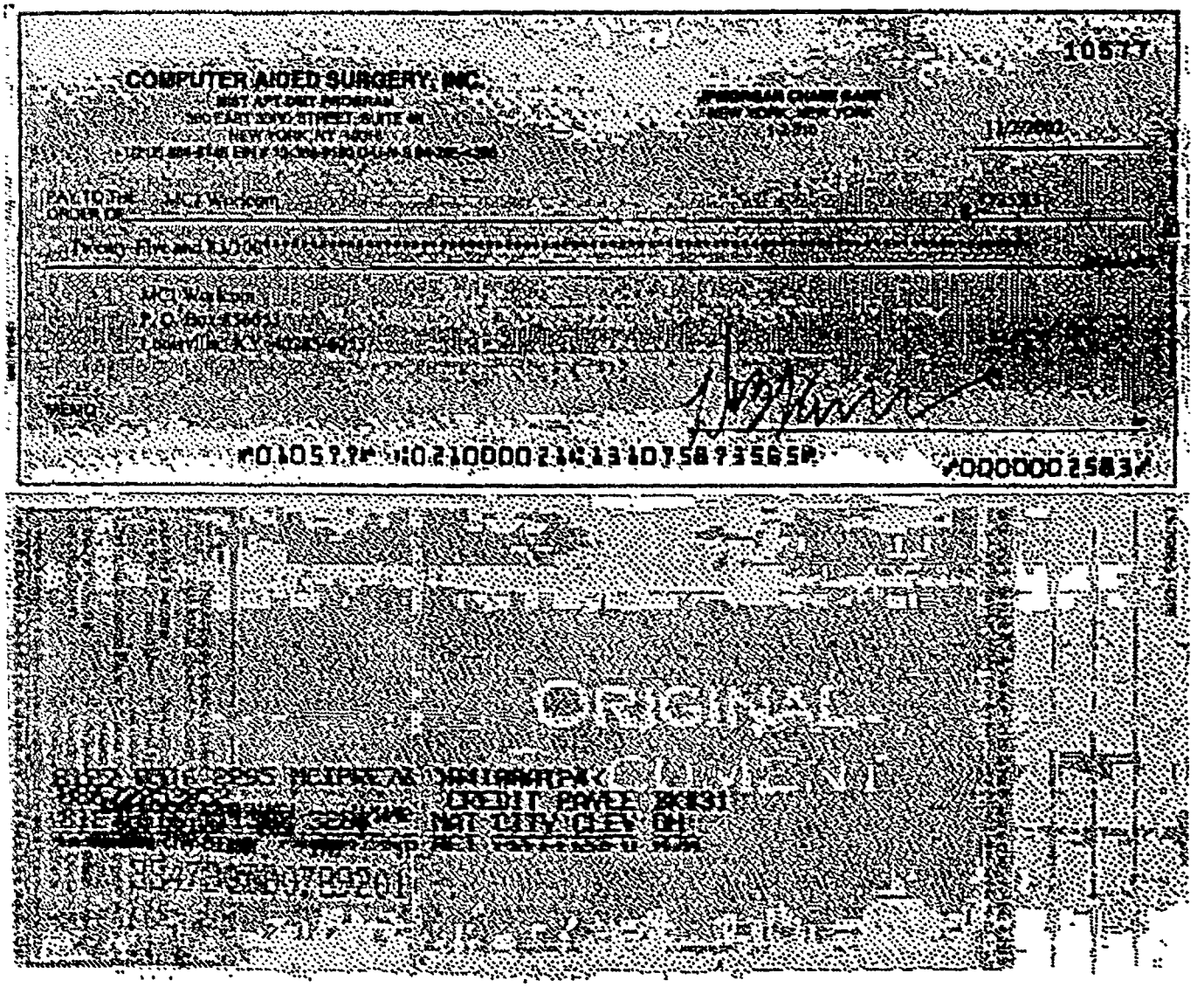




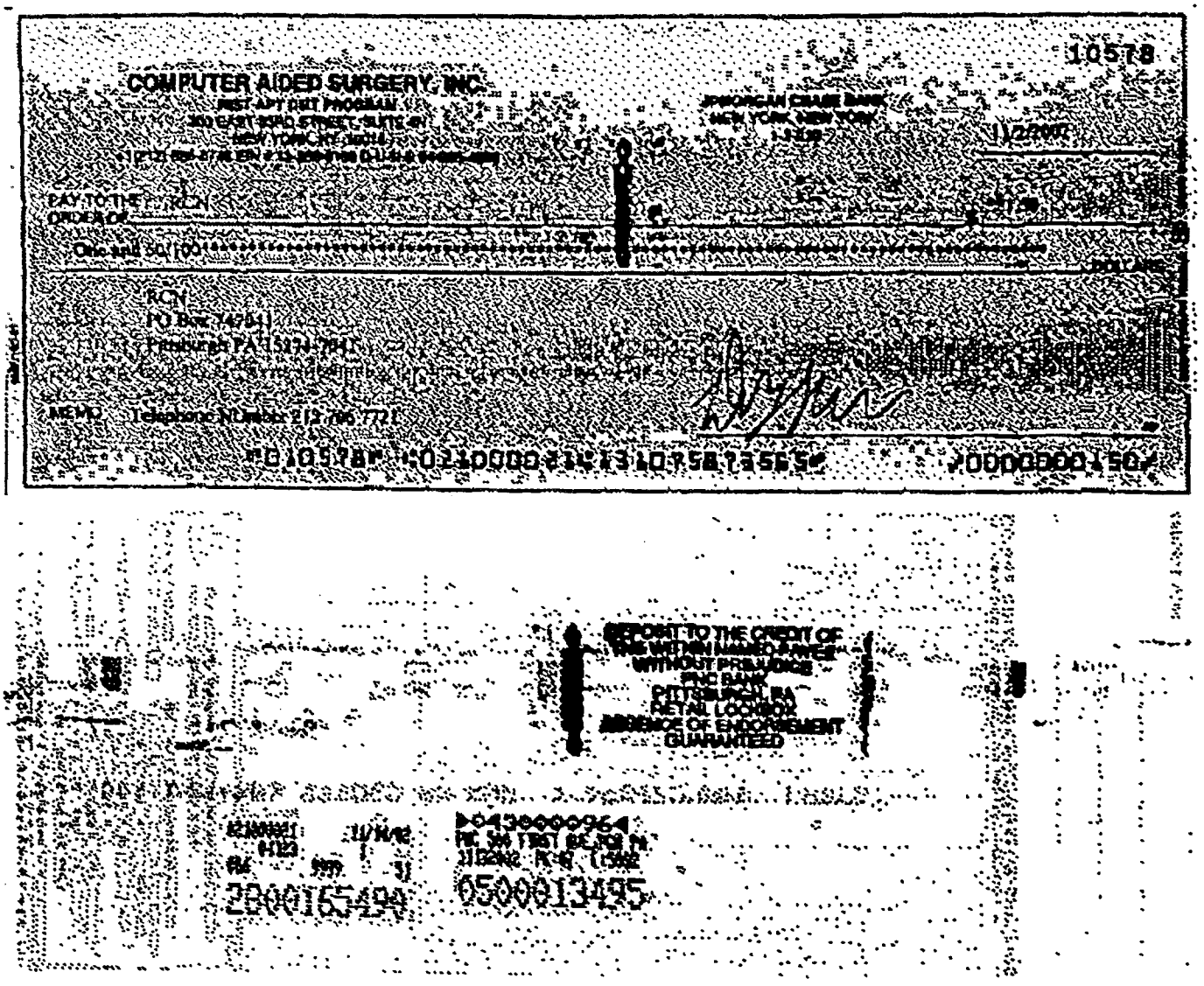
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040273147 Posting date 14-NOV-02



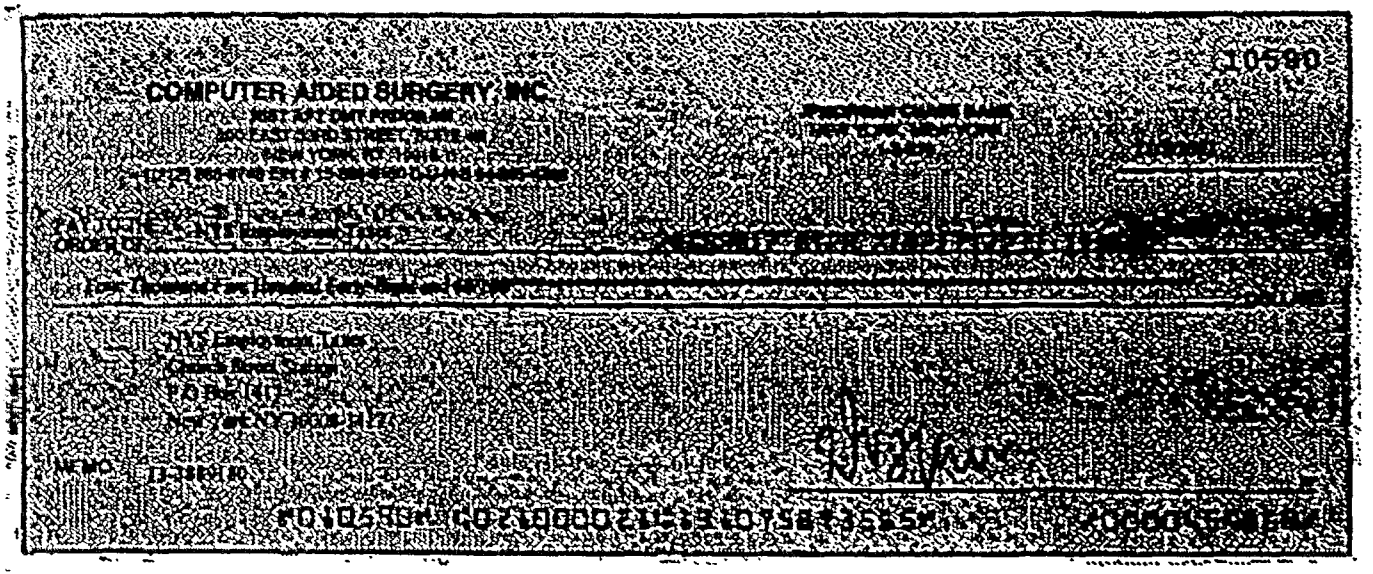
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030789201 Posting date 14-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028165490 Posting date 14-NOV-02

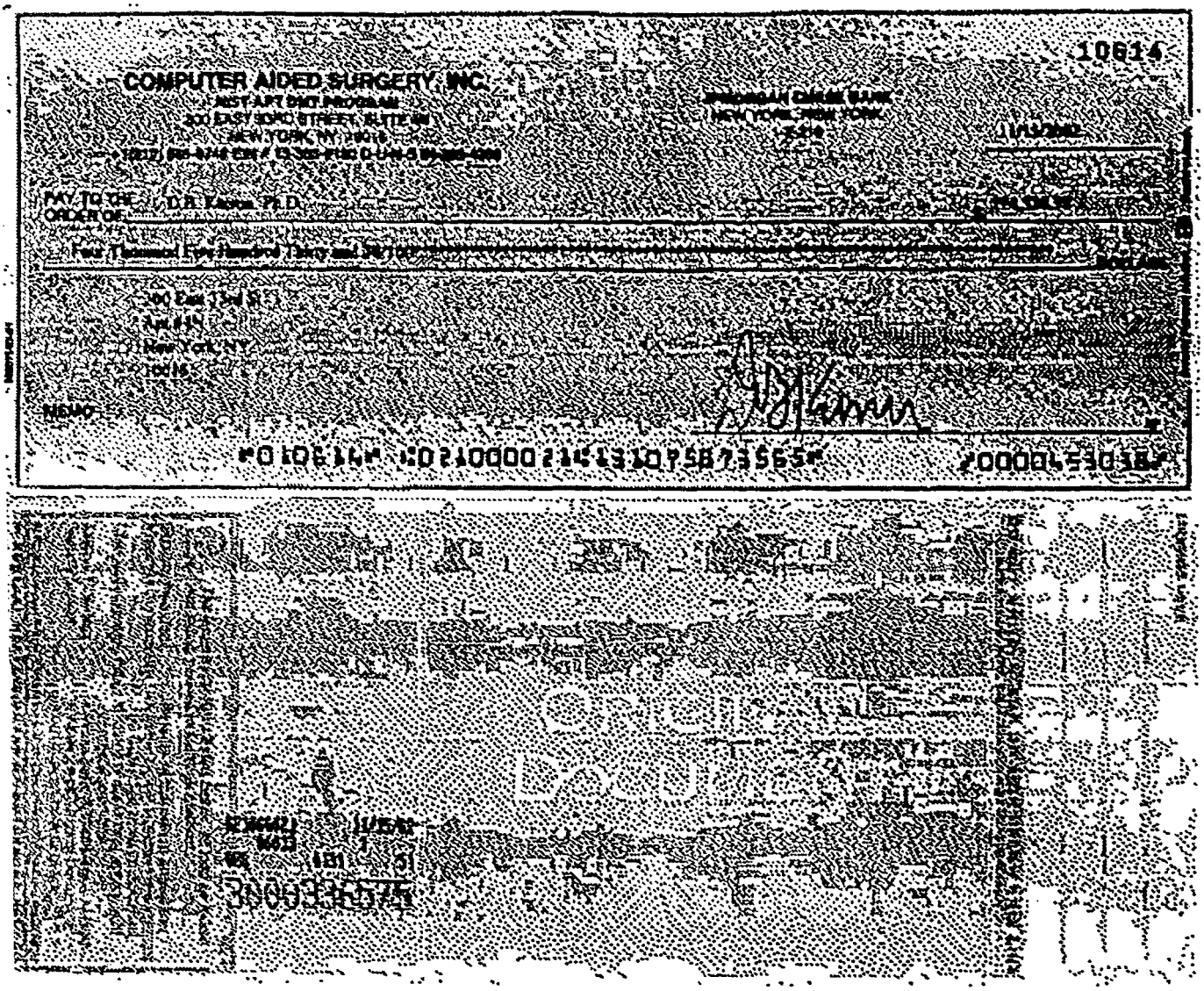


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053809424 Posting date 14-NOV-02

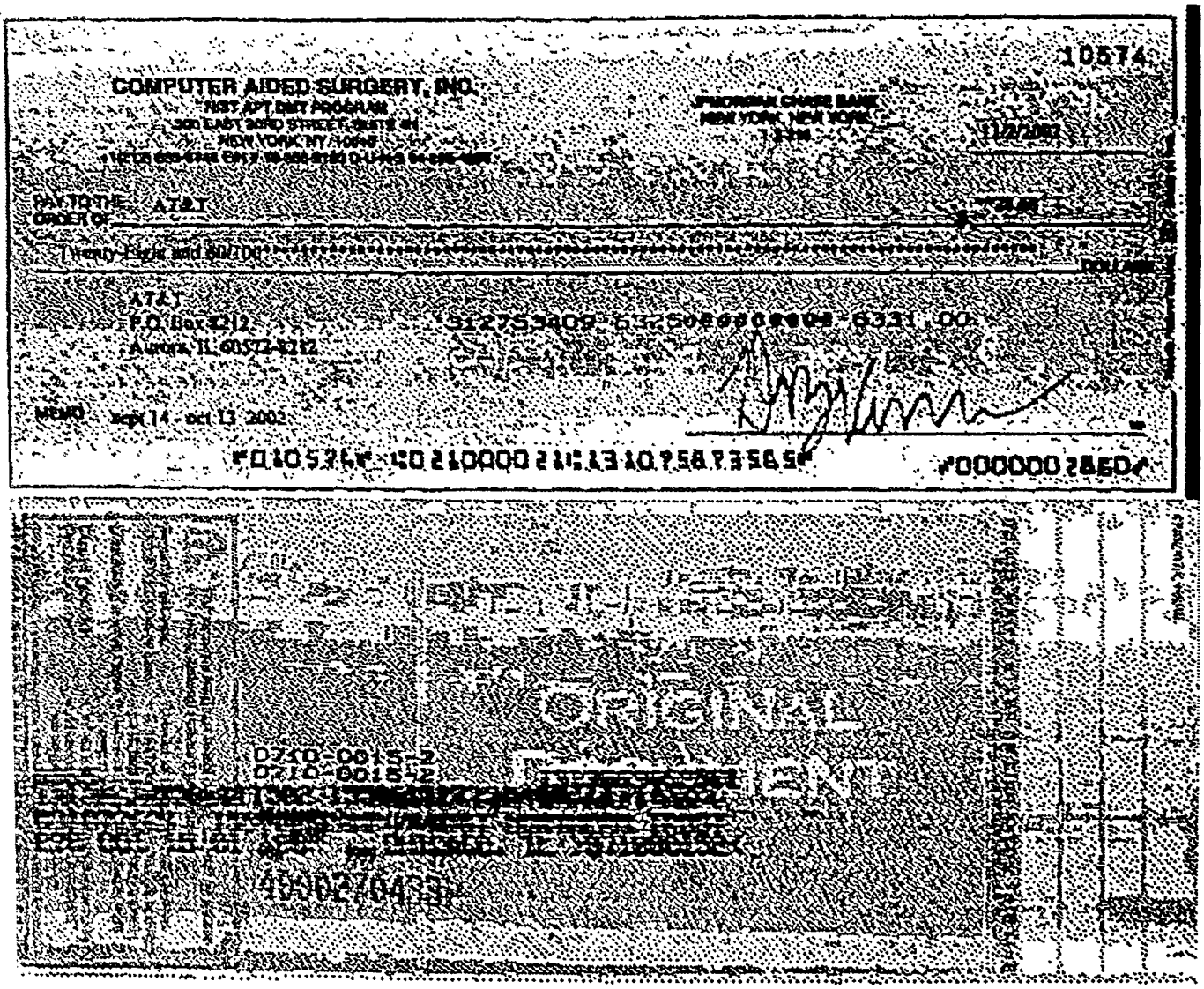


CREDITED PER INSTRUCTIONS OF PAYEE ABSENC OF ENDOR
S GUARN'D ALL RIGHTS RESERVED CHASE MANHATTAN

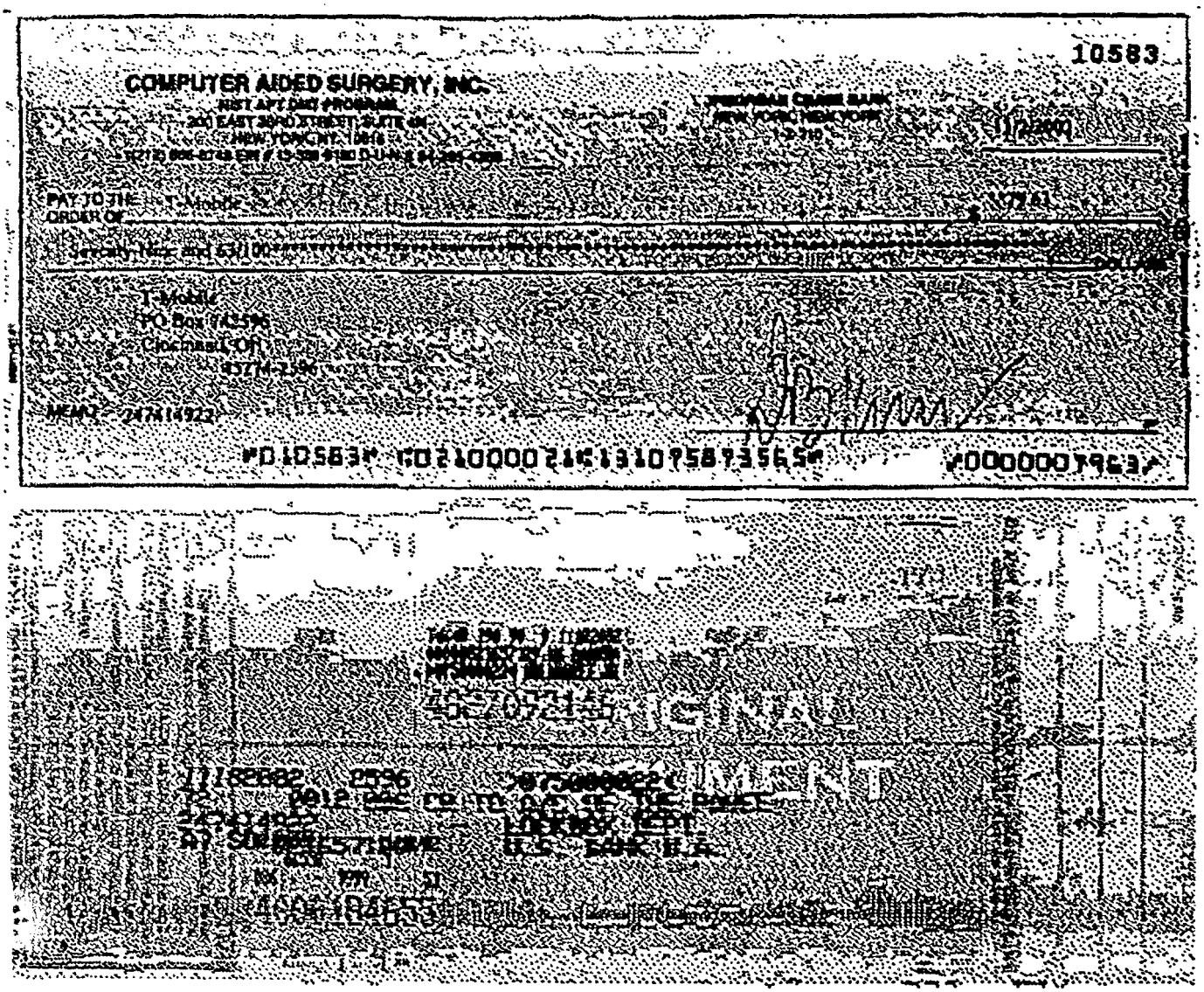
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030336575 Posting date 15-NOV-02



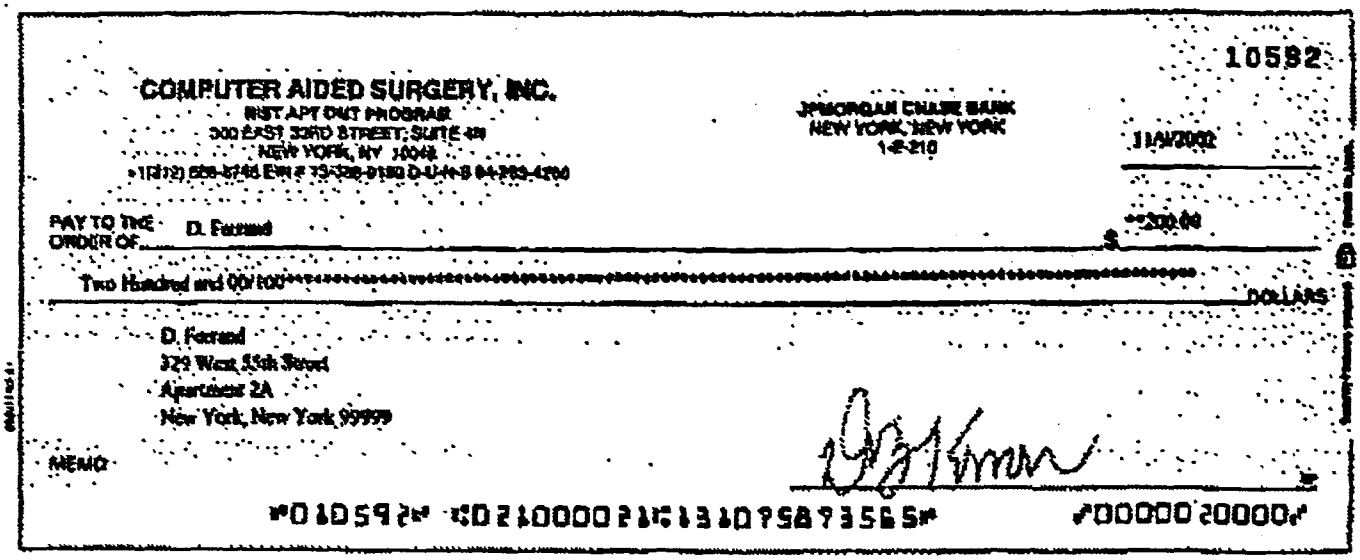
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040270433 Posting date 18-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040184655 Posting date 18-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030702902 Posting date 18-NOV-02



10592

COMPUTER AIDED SURGERY, INC.
FIRST APPOINTMENT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6746 EIN # 13-4288-0180 D-U-N-S 84-283-4290

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

11/4/2002

PAY TO THE ORDER OF D. Ferrand $ **200.00

Two Hundred and 00/100********** DOLLARS

D. Ferrand
329 West 55th Street
Apartment 2A
New York, New York 99999

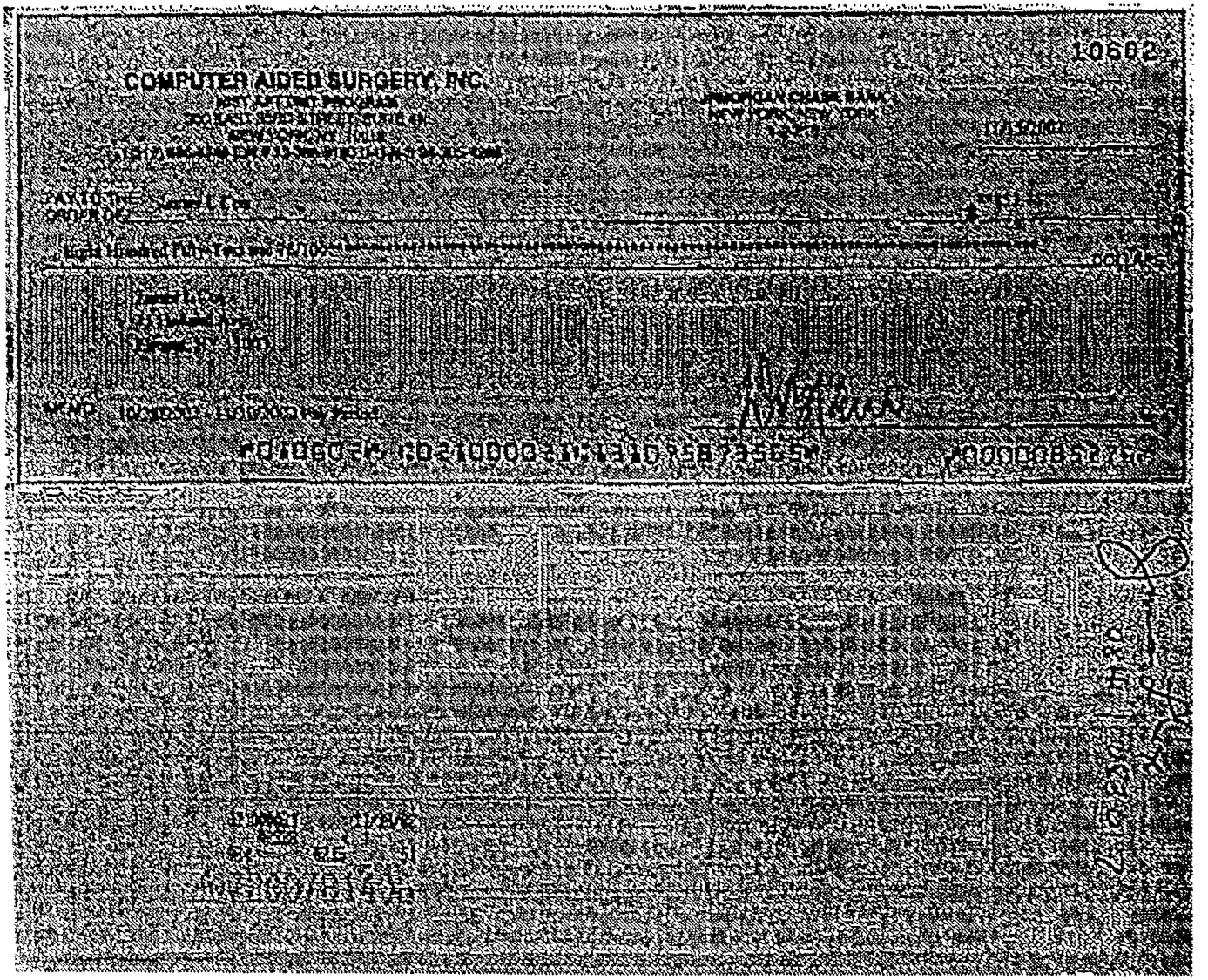
MEMO

⑈010592⑈ ⑆021000021⑆ 13107958735⑆ ⑈00000 20000⑈

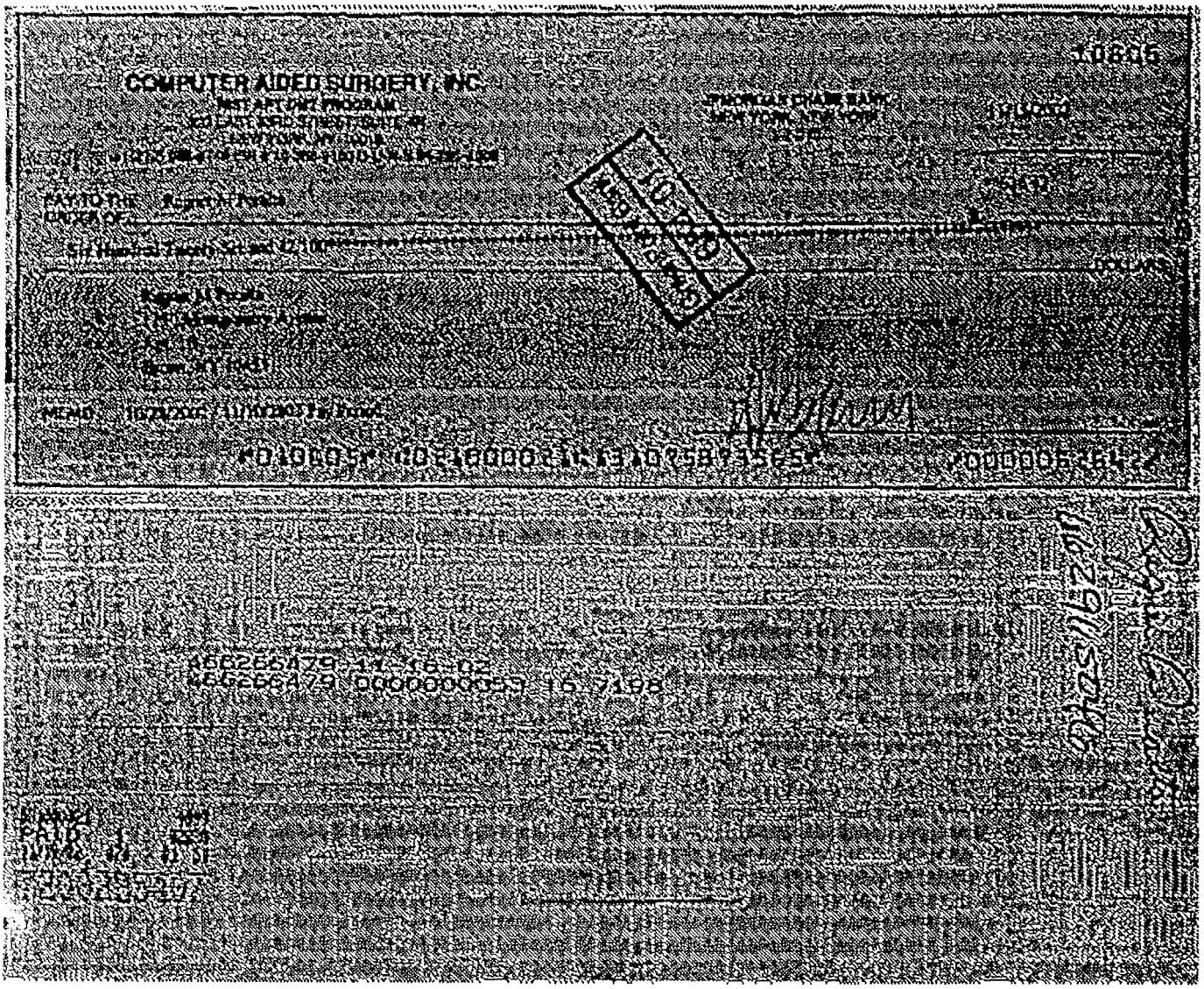
3030702902

13/20/25 5230 1

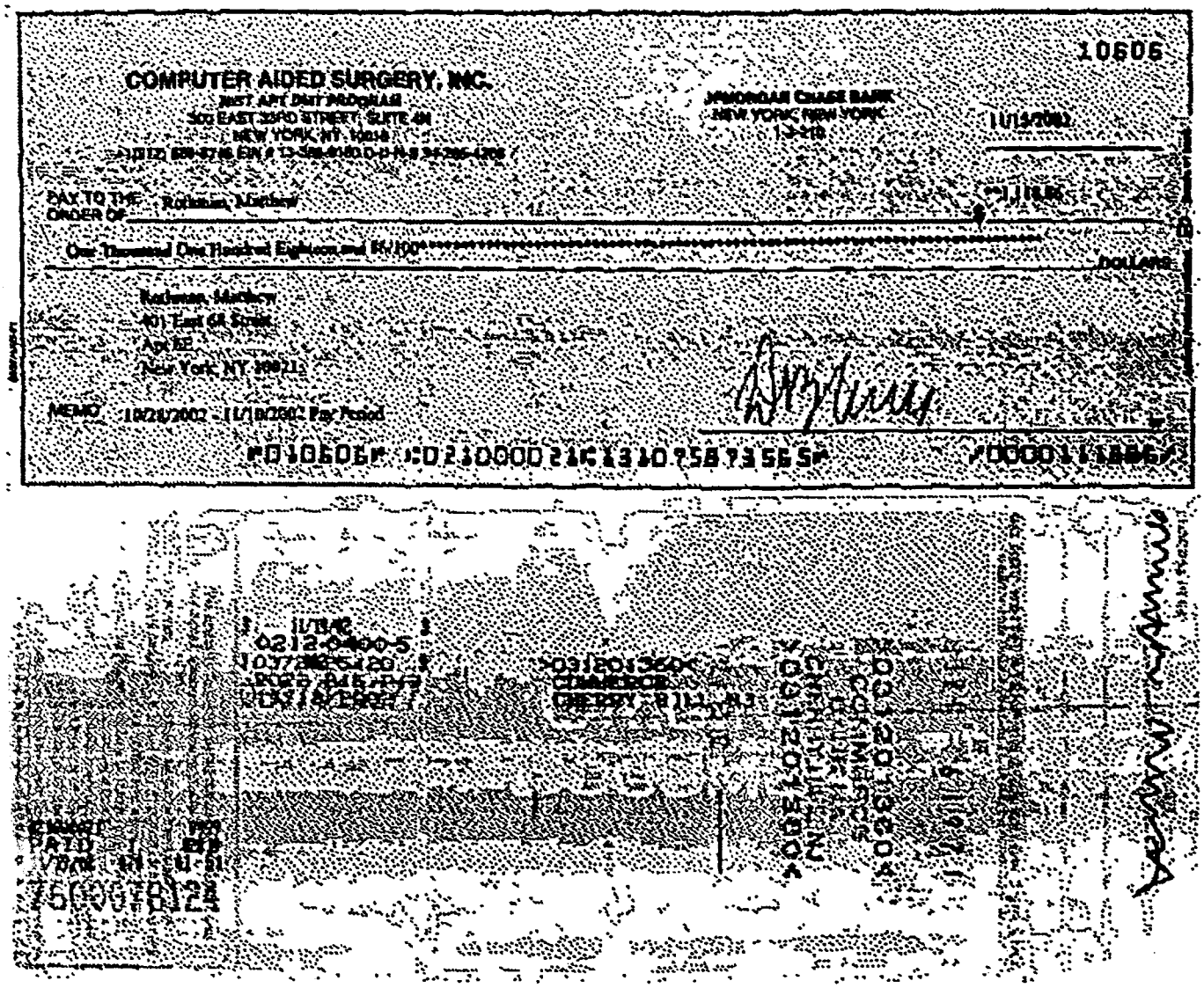
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072781406 Posting date 18-NOV-02



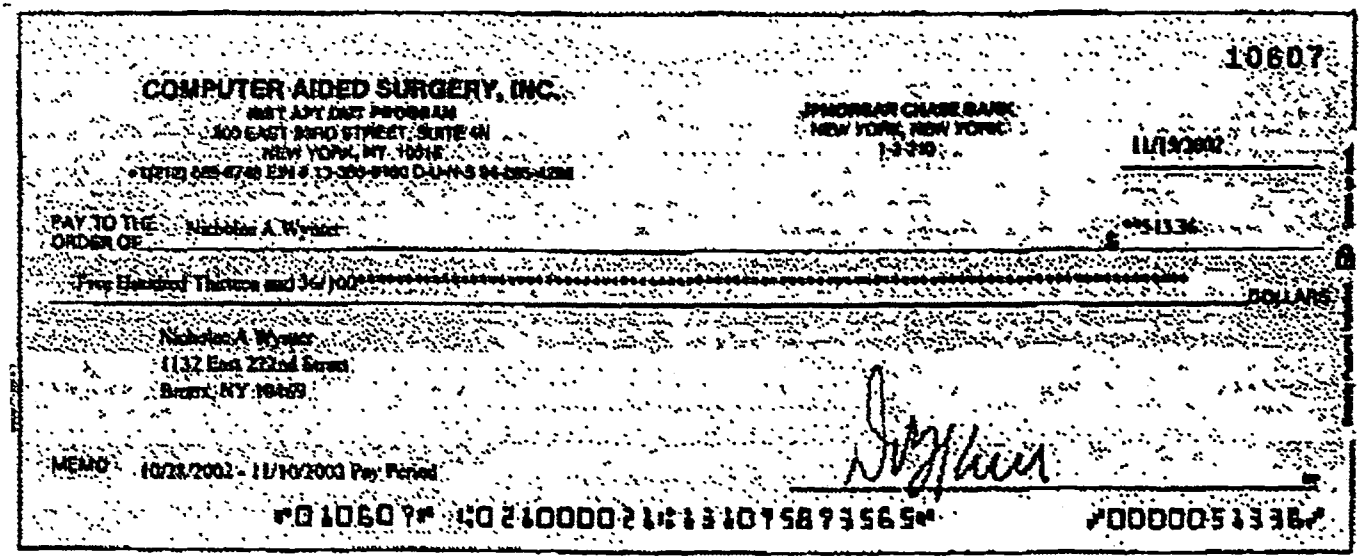
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072235407 Posting date 19-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076078124 Posting date 19-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030489968 Posting date 19-NOV-02



10607

COMPUTER AIDED SURGERY, INC.

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

11/19/2002

PAY TO THE ORDER OF Nicholas A Wynter $ ***513.36

Five Hundred Thirteen and 36/100 DOLLARS

Nicholas A Wynter
1132 East 222nd Street
Bronx, NY 10469

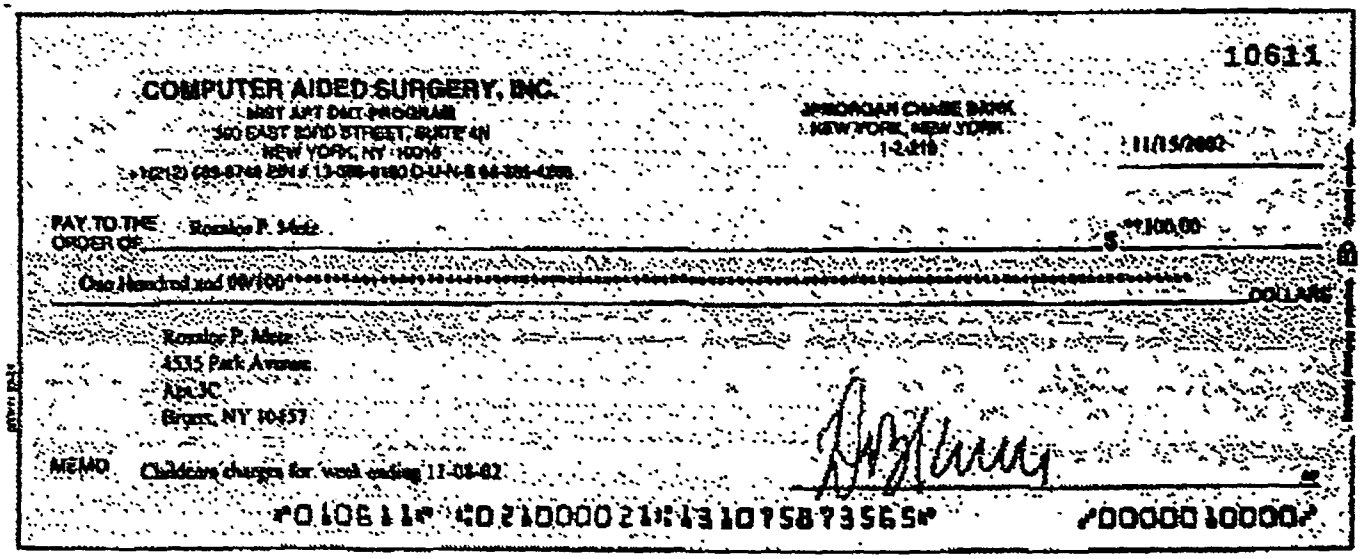
MEMO 10/28/2002 - 11/10/2002 Pay Period

⑈010607⑈ ⑆021000021⑆ 813107589 3565⑈ ⑈00000513.36⑈

11/19/02
$513.36
863 0131 51
3000489968

Nicholas Wynter
1132 East 222nd Street
Bronx, NY 10469

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030489969 Posting date 19-NOV-02



COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
560 EAST 82ND STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10611

11/15/2002

PAY TO THE ORDER OF Romaine P. Metz $ **100.00

One Hundred and 00/100********** DOLLARS

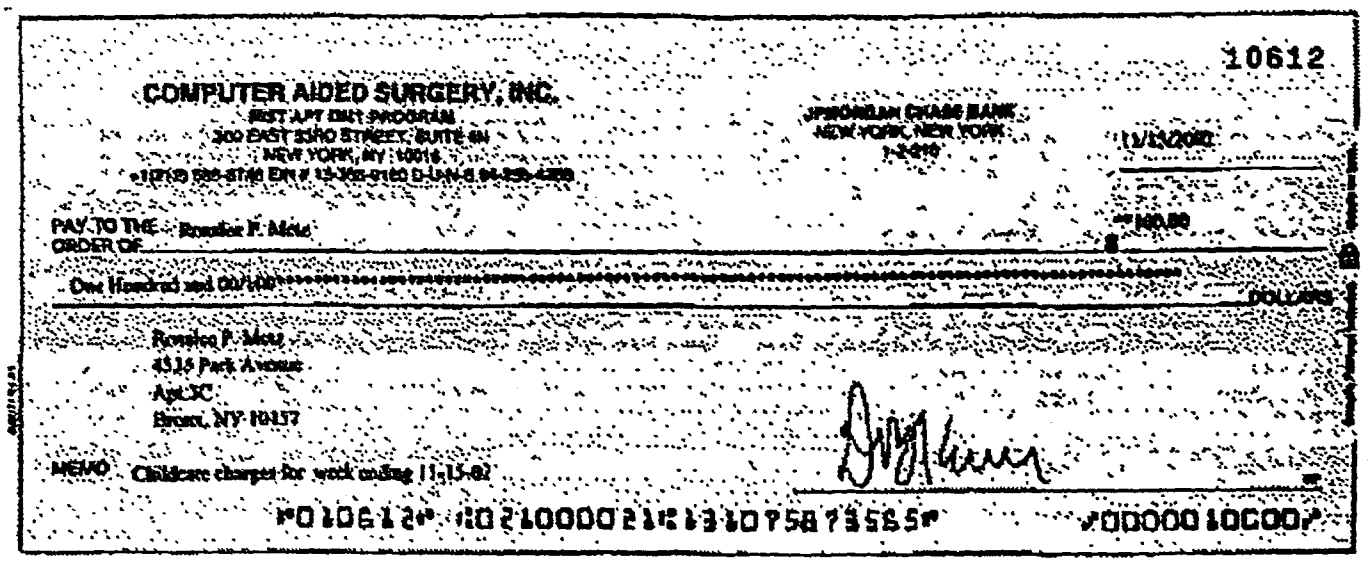
Romaine P. Metz
4535 Park Avenue
Apt 3C
Bronx, NY 10457

MEMO Children charges for week ending 11-08-02

⑈010611⑈ ⑆021000021⑆ 431075873565⑈ ⑈00000⑆10000⑈

This check has been endorsed to Nicholas Wynter
Nicholas Wynter
Reg # 73270

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030489970 Posting date 19-NOV-02



10612

COMPUTER AIDED SURGERY, INC.
FIRST APT DIST PROGRAM
300 EAST 59TH STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

11/13/2002

PAY TO THE ORDER OF Rosalee P. Mota

$ **100.00

One Hundred and 00/100 DOLLARS

Rosalee P. Mota
4515 Park Avenue
Apt 3C
Bronx, NY 10457

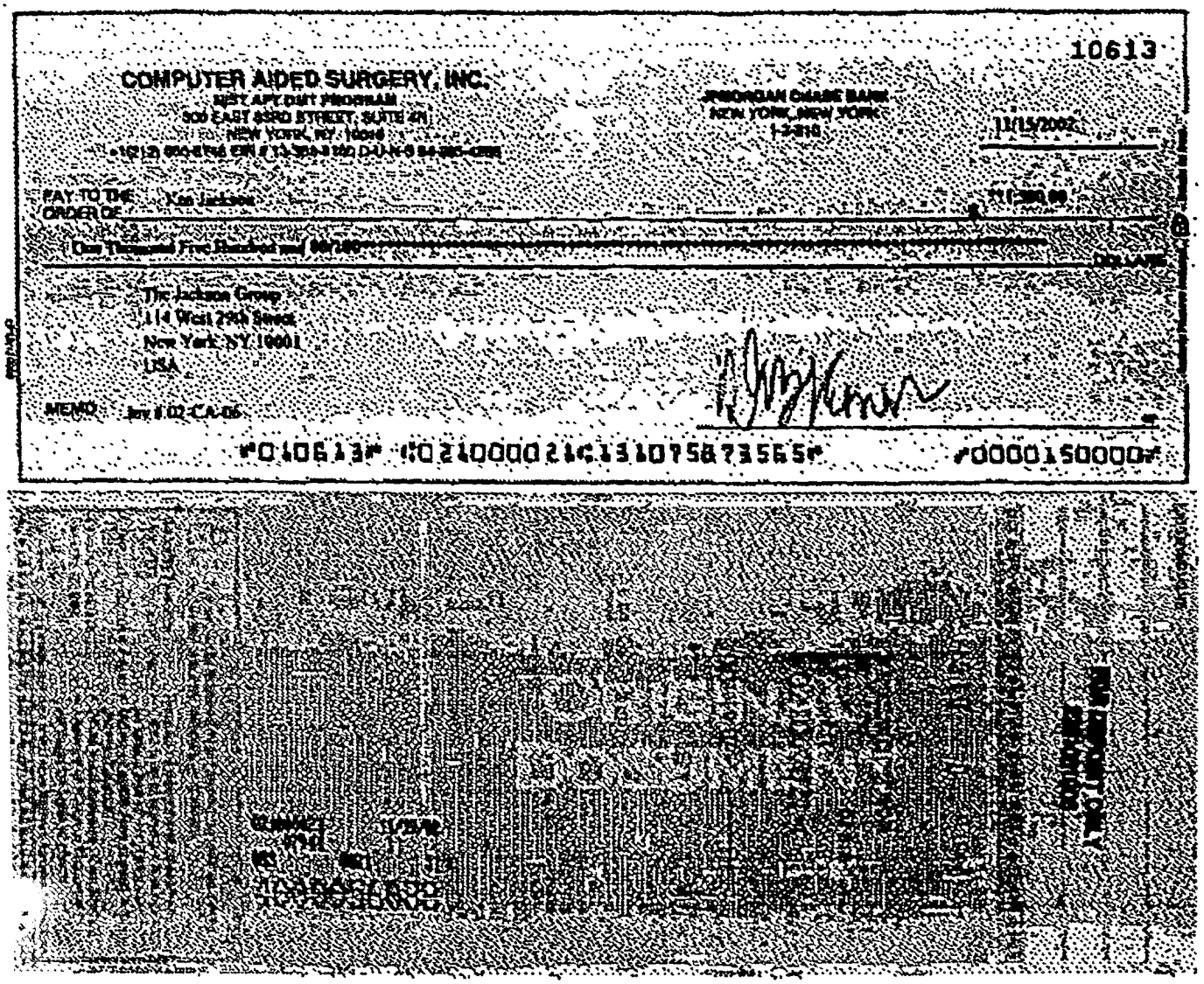
MEMO Childcare charges for week ending 11-15-02

⑈010612⑈ ⑆021000021⑆ 13107587355⑈ ⑈00000100CO⑈

This check has been endorsed to Rochelle Wynter
Rosalee Wynter
Reg 75973908
13116705 01

3000489970

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040056088 Posting date 19-NOV-02



10613

COMPUTER AIDED SURGERY, INC.
[illegible]
500 EAST 42ND STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2210

11/15/2002

PAY TO THE ORDER OF Ken Jackson $10,000.00

One Thousand Five Hundred and 00/100 DOLLARS

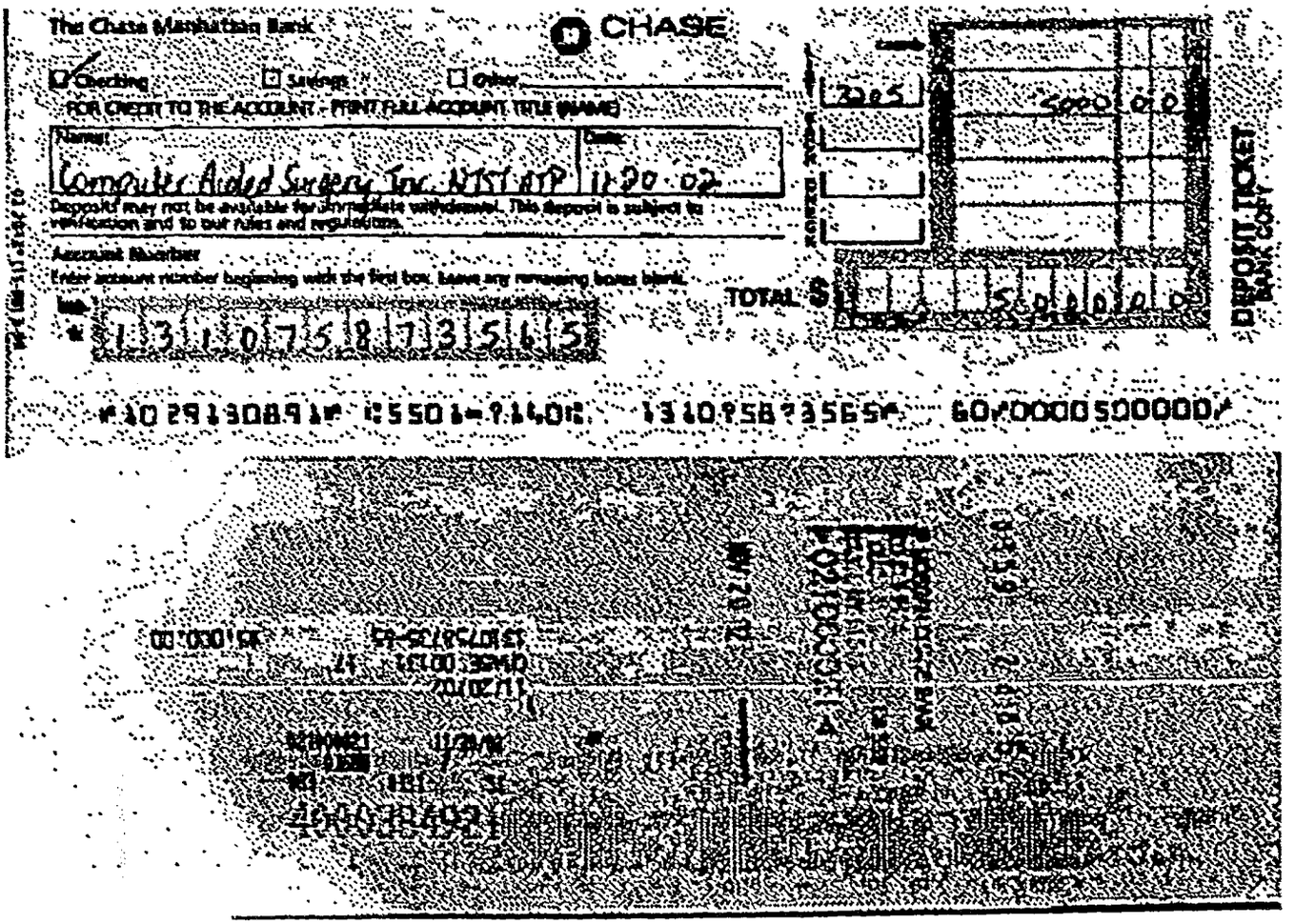
The Jackson Group
114 West 29th Street
New York, NY 10001
USA

MEMO Inv # 02-CA-05

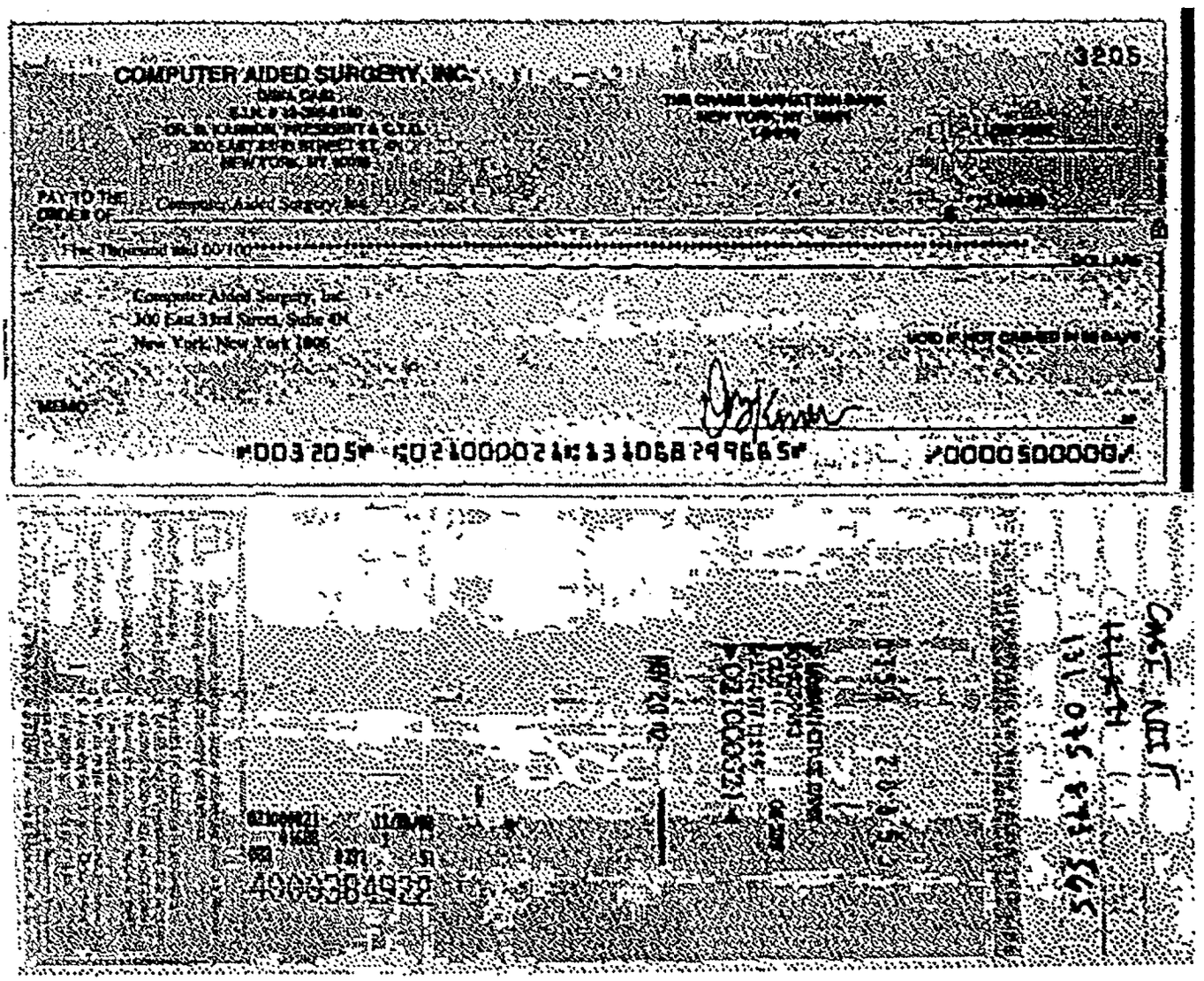
⑆010613⑆ ⑆021000021⑆ 310758735655⑈ ⑈0000150000⑈

2812

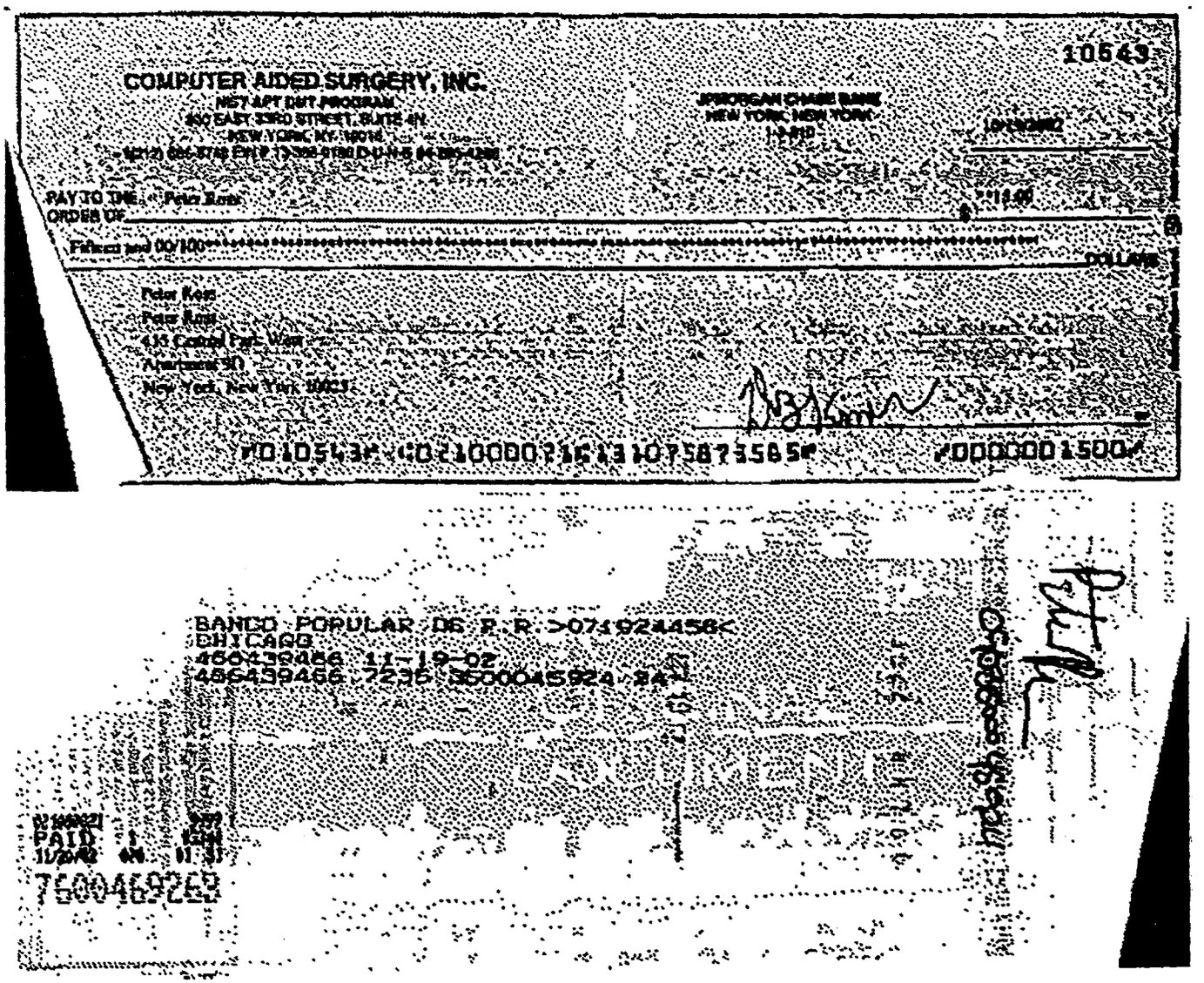
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040384921 Posting date 20-NOV-02



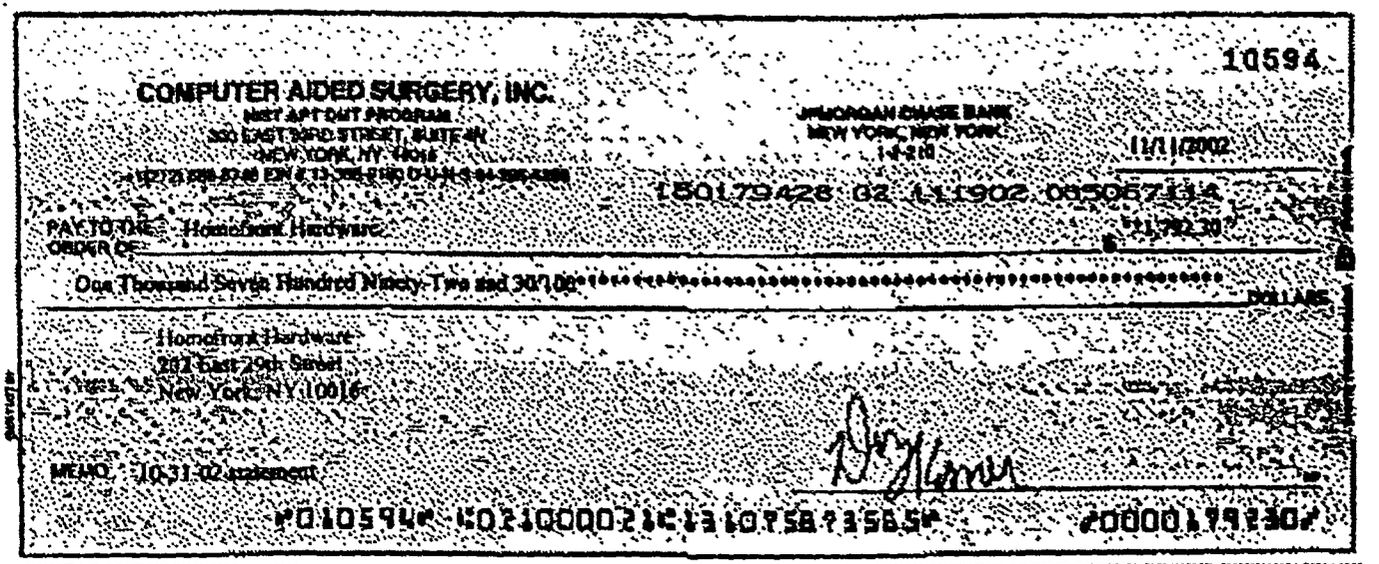
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040384922 Posting date 20-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076469263 Posting date 20-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076440834 Posting date 20-NOV-02



10594

COMPUTER AIDED SURGERY, INC.
NEXT APT OUT PROGRAM
350 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-4-210

11/1/2002

150179428 02 111902 085067114

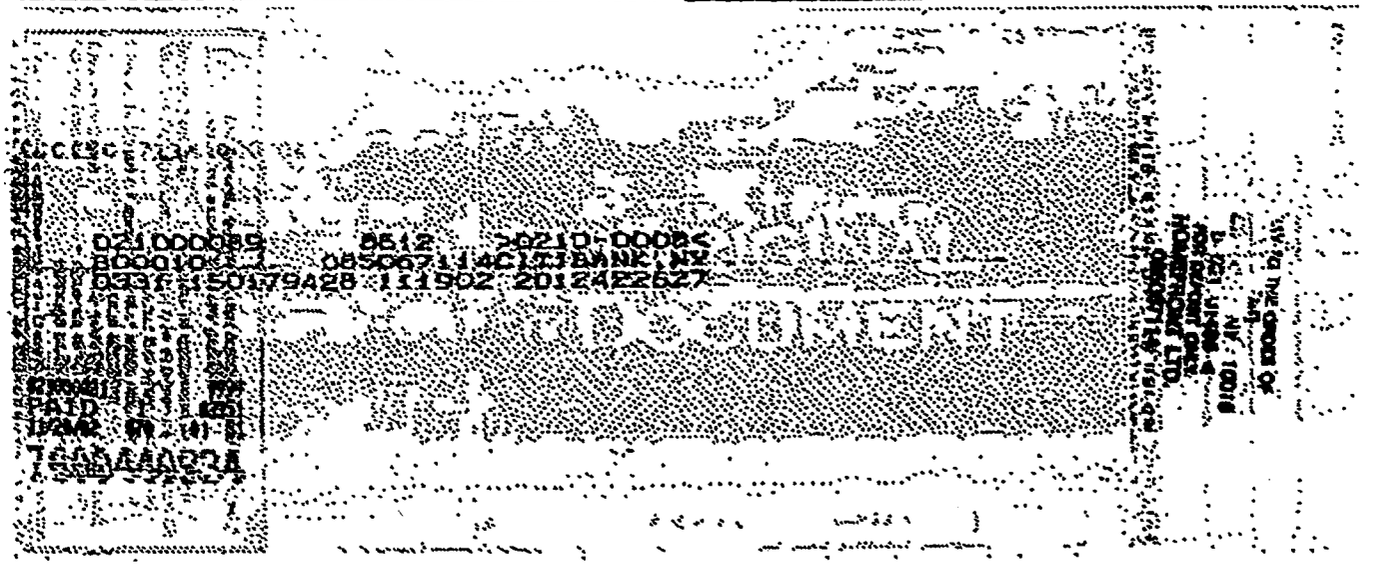
PAY TO THE ORDER OF Homefront Hardware $ *1,792.30*

One Thousand Seven Hundred Ninety-Two and 30/100 DOLLARS

Homefront Hardware
202 East 29th Street
New York, NY 10016

MEMO 10-31-02 statement

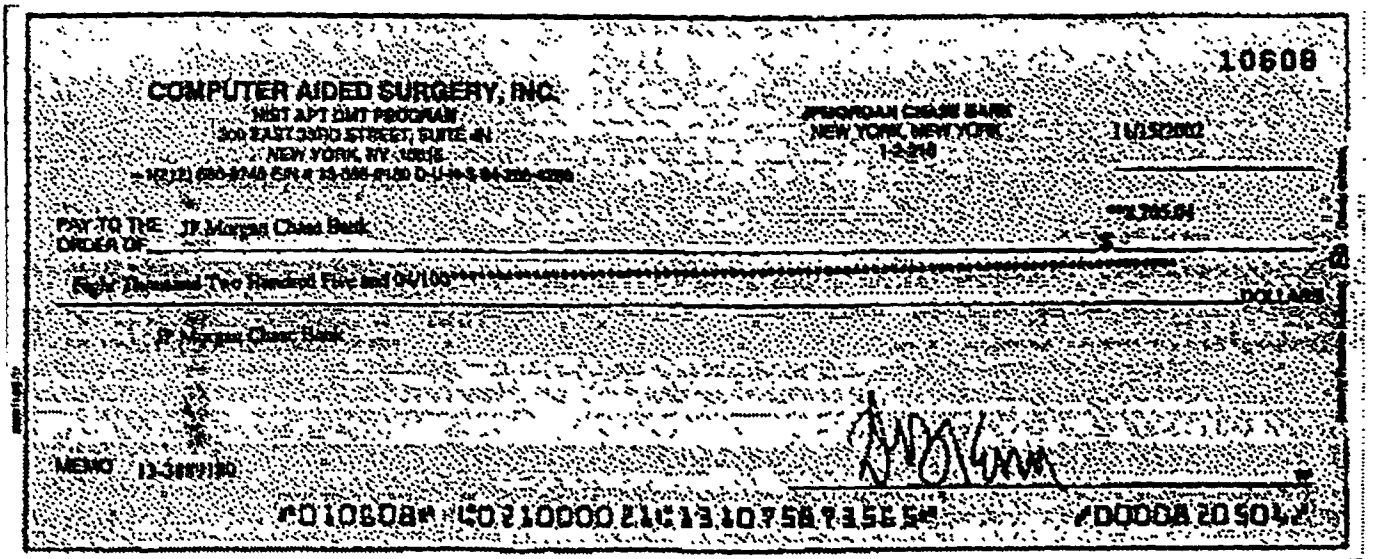
⑈010594⑈ ⑆021000021⑆ 310758?356.5⑈ ⑈0000179230⑈

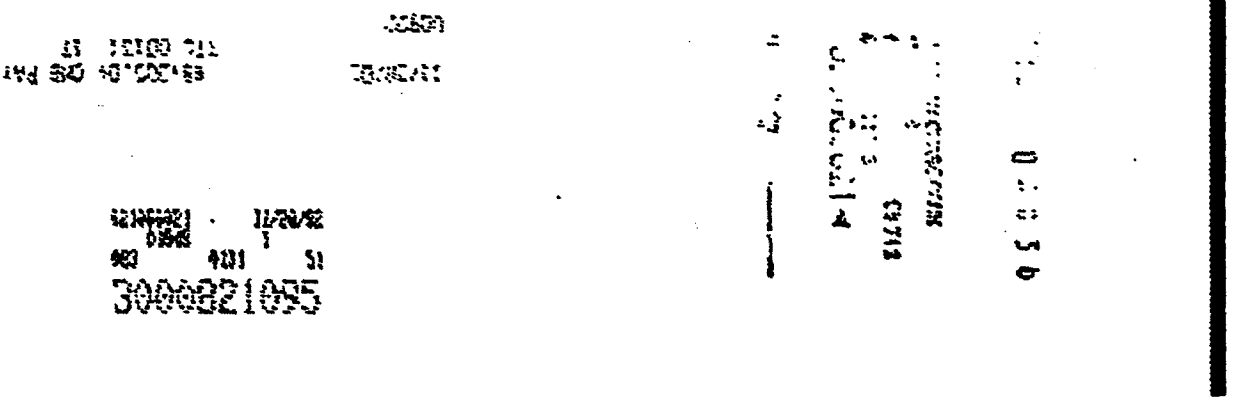


021000089 0512 20210-00085
B00010 085067114CITIBANK, NY
0331 150179428 111902 2012422627

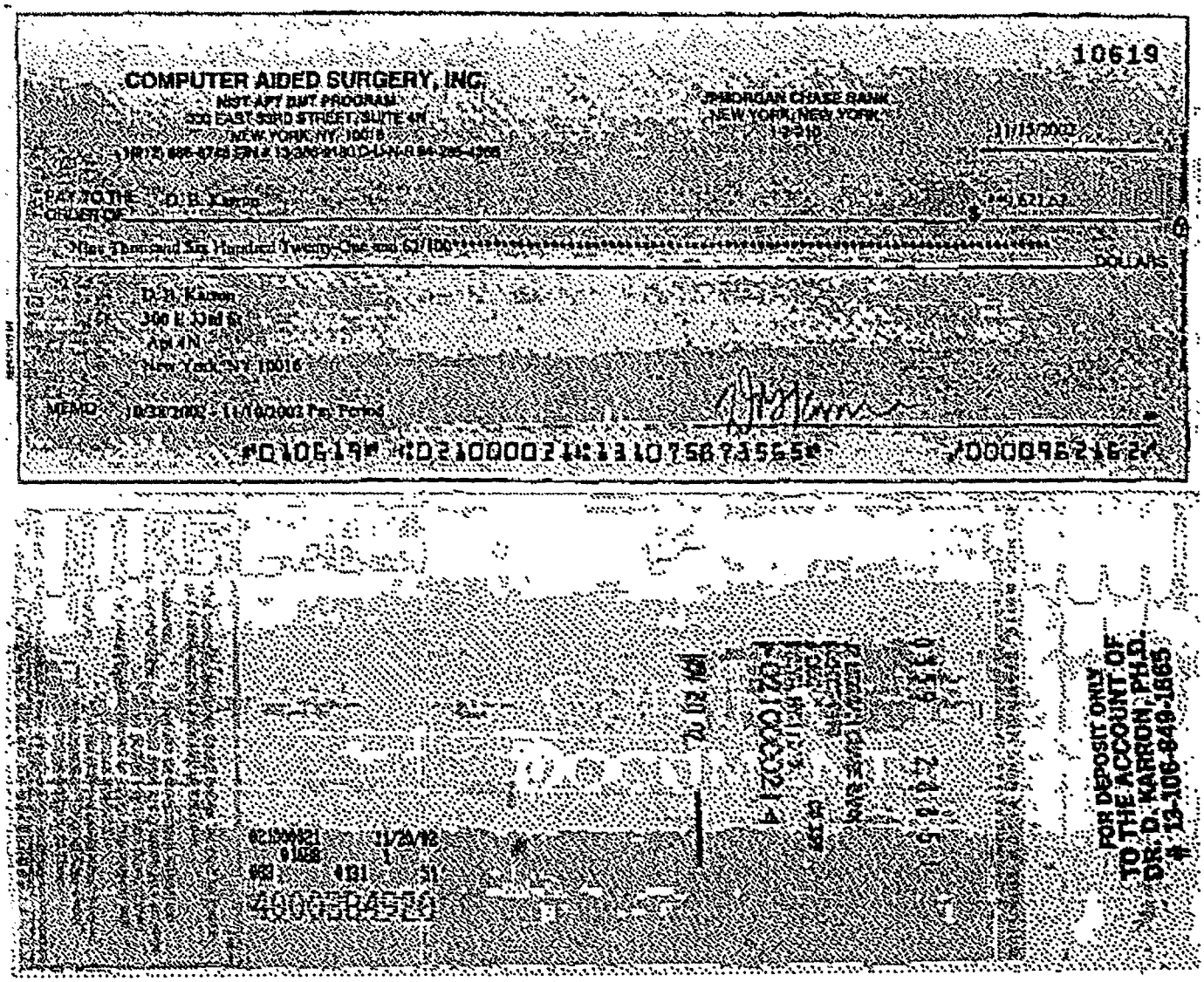
PAID

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030821095 Posting date 20-NOV-02

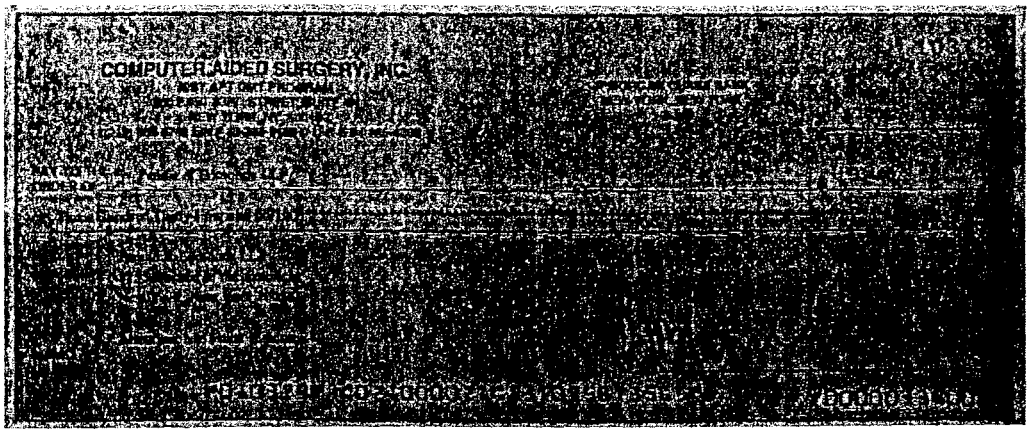


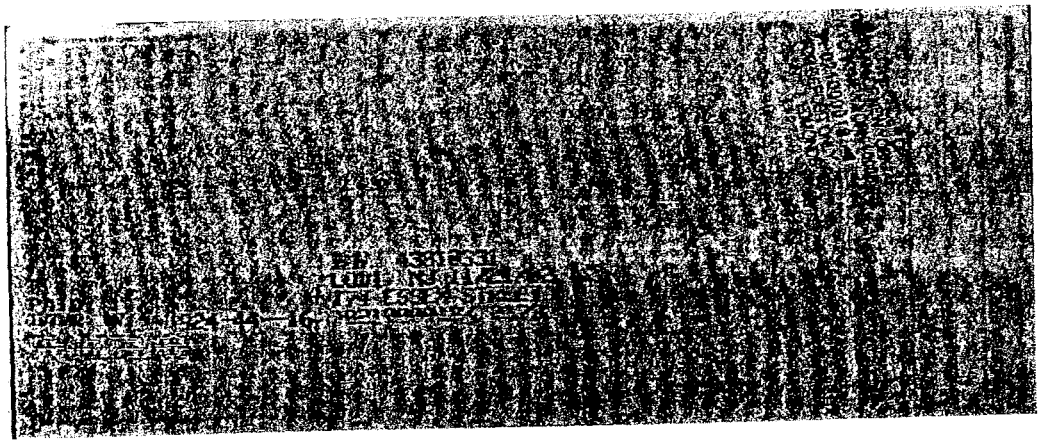


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040384920 Posting date 20-NOV-02

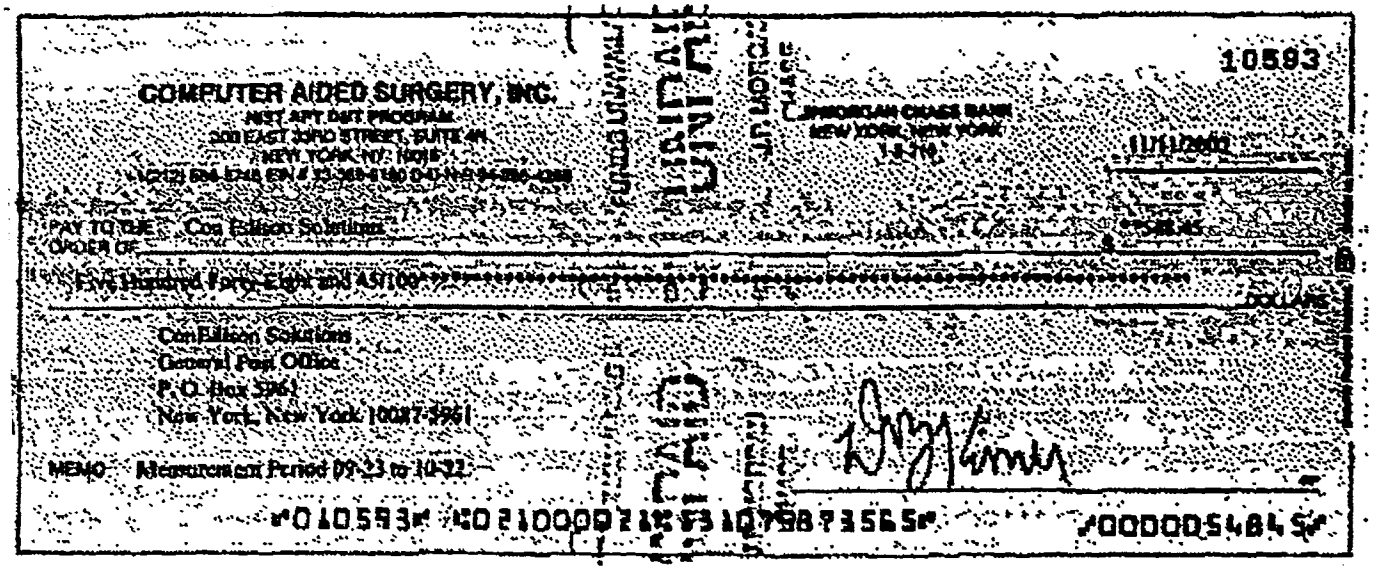


11/21/02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030479540 Posting date 22-NOV-02

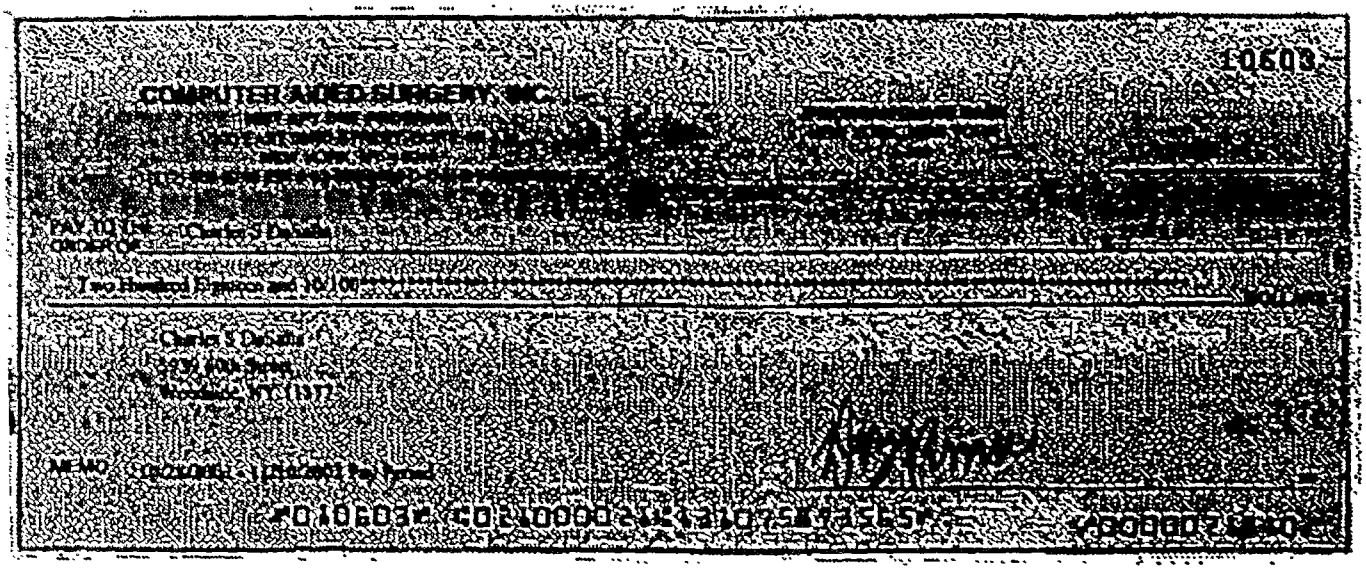

COMPUTER AIDED SURGERY, INC.
10593
PAY TO THE ORDER OF Con Edison Solutions
Five Hundred Forty-Eight and 45/100**
Con Edison Solutions
General Post Office
P.O. Box 5961
New York, New York 10087-5961
MEMO Measurement Period 09-23 to 10-22
⑈010593⑈ ⑆021000021⑆ 53107988?3565⑈ ⑈000005484.5⑈

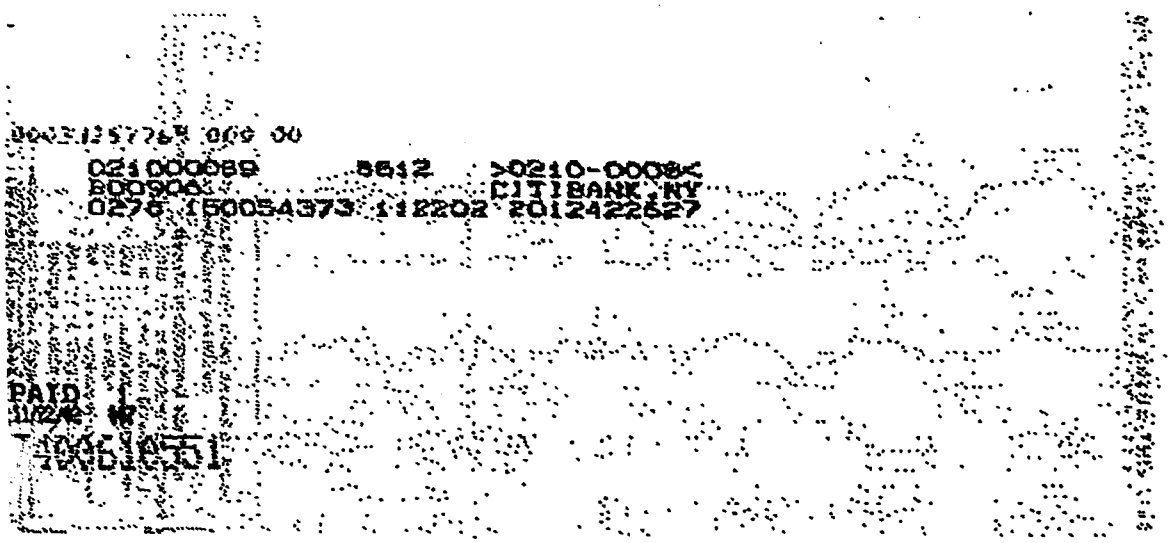
5961 0000166526 24570326 006177SDS001 111902

Credited Per Instructions of
Payee-Absence Of Endors
Guar'd-All Rights Reserved
>021000021<
Chase Manhattan Bank/LBX
55 Water st., N.Y., N.Y. 10041
1 800-523-8498

NE TRIPS 6121 11/21/2002

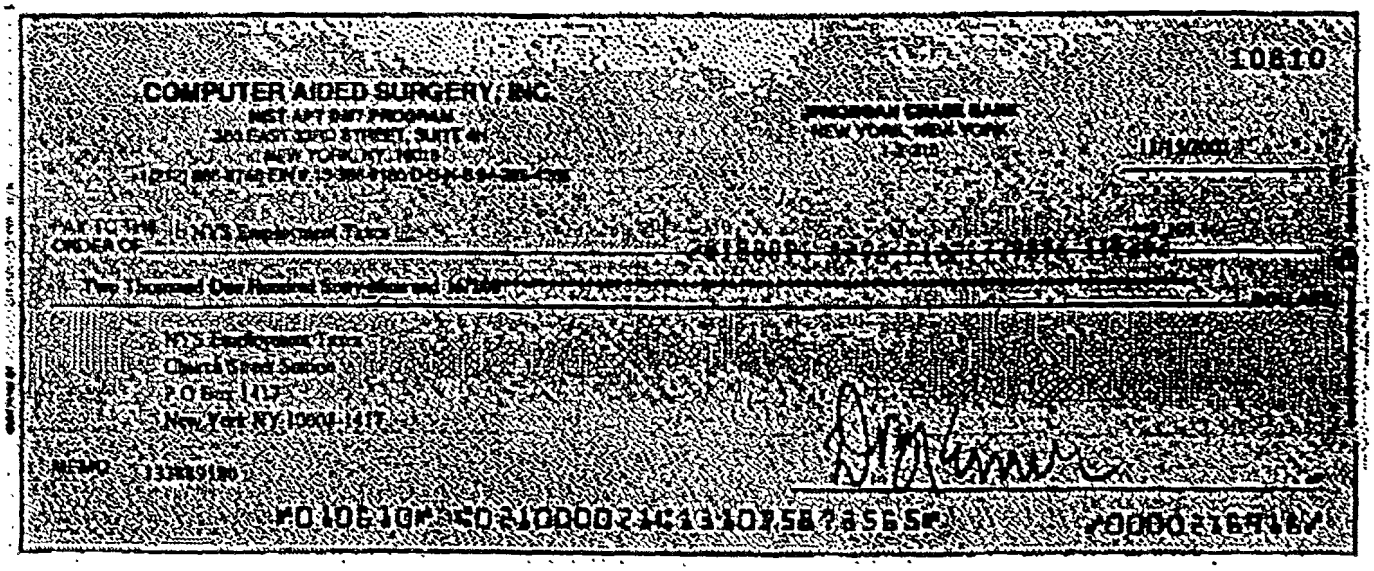
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012609775 Posting date 22-NOV-02

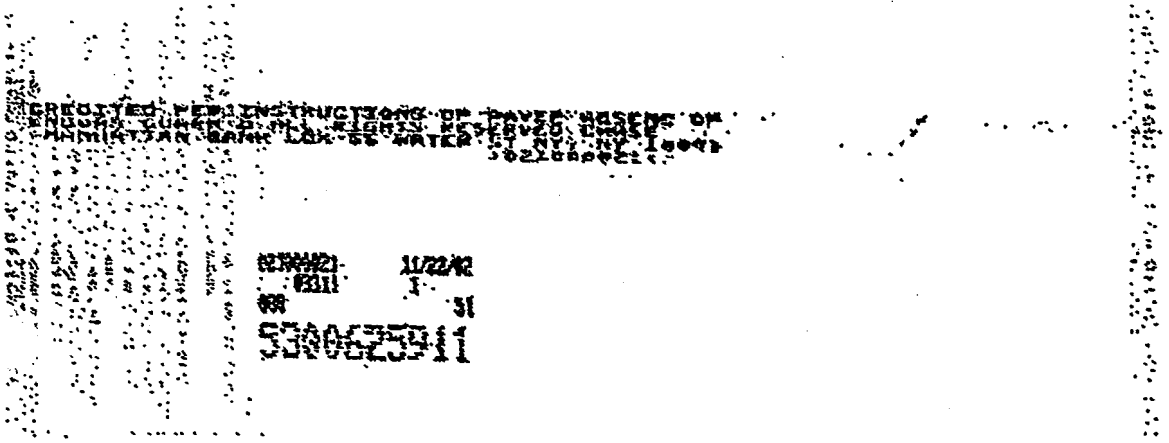




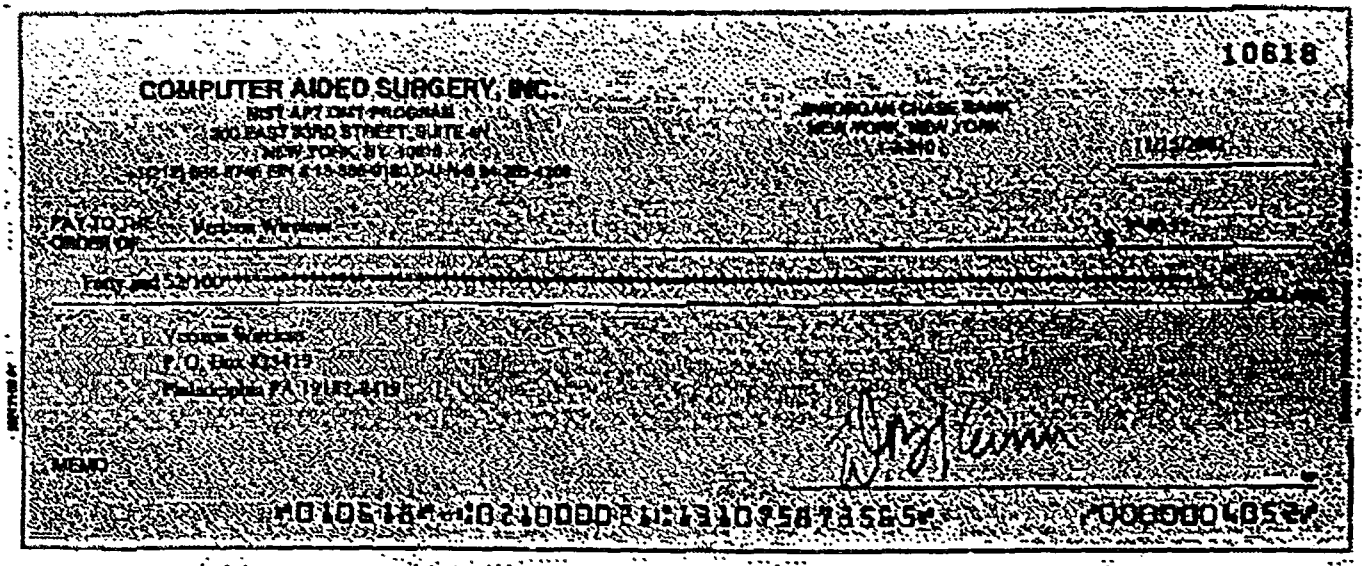
Charles S. Dewitt
Acct # 332 5726
For Deposit Only

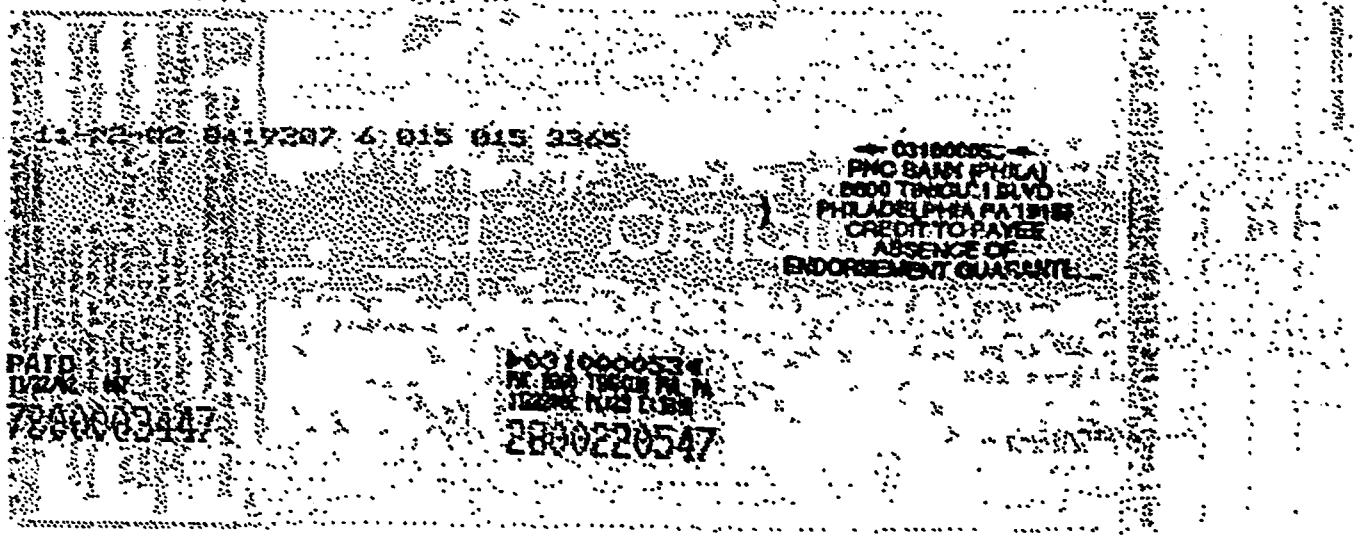
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053625911 Posting date 22-NOV-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012716106 Posting date 22-NOV-02





November 23 - December 20, 2002

131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 52

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	77.77	7,500.00	5,739.65	1,838.12
Business Checking 131-0758735-65	11,075.59	69,824.10	61,156.97	19,742.72
Total	**11,153.36**	**77,324.10**	**66,896.62**	**21,580.84**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in November totaled $12,406.53.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		77.77
Deposits and Credits	3	7,500.00
Withdrawals and Debits	4	5,739.65
Checks Paid	0	0.00
Ending Balance		**1,838.12**

Deposits and Credits

Date	*Description*	*Amount*
12/04	Deposit	2,500.00
12/10	Deposit	2,500.00
12/12	Deposit	2,500.00
	Total	**7,500.00**

Withdrawals and Debits

Date	*Description*	*Amount*
12/02	Analysis Fee For The Month Of November	39.65
12/12	Transfer To Chk # 131-0758735-65	5,000.00
12/20	Online Bnkg Trnsf To Chk # 131-0758735-65 030322	600.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Withdrawals and Debits

Date	Description	Amount
12/20	Online Bnkg Trnsf To Chk # 131-0758735-65 041765	100.00
	Total	**5,739.65**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
12/02	38.12	12/10	5,038.12	12/20	1,838.12		
12/04	2,538.12	12/12	2,538.12				

Analysis Fee Explanation

An Analysis Fee of $39.65 was charged to your account on 12/02 based on your activity and balances during the period 11/01 - 11/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 11/01 - 11/30, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Deposited	2	$ 0.20	0.40	Chase Chk Cashed	4	$ 3.00	12.00
Deposit Ticket	2	$ 0.20	0.40	Check Paid	68	$ 0.20	13.60

Total Itemized Service Charges	26.40
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	56.40
Less Earnings Credit on $ 11,165.87 of combined checking average collected balances	16.75
Analysis Fee for November	**39.65**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		11,075.59
Deposits and Credits	9	69,824.10
Withdrawals and Debits	1	135.00
Checks Paid	52	61,021.97
Ending Balance		**19,742.72**

Deposits and Credits

Date	Description	Amount
11/25	Overdraft Fee Adjustment	30.00
11/26	Asap Grant Pay 112602 112502D0000126	10,000.00
12/02	Asap Grant Pay 120202 112902C0000051	20,000.00
12/12	Overdraft Fee Adjustment	135.00
12/12	Transfer From Chk # 131-0682996-65	5,000.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Deposits and Credits

Date	Description	Amount
12/13	Asap Grant Pay 121302 121202D0000126	30,000.00
12/17	Deposit	3,959.10
12/20	Online Bnkg Trnsf Fr Chk # 131-0682996-65 030322	600.00
12/20	Online Bnkg Trnsf Fr Chk # 131-0682996-65 041765	100.00
	Total	**69,824.10**

Withdrawals and Debits

Date	Description	Amount
12/11	Insufficient Funds Service Fee	135.00
	Total	**135.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10494	12/11	300.00	10627	11/29	175.11	10648	12/18	100.00
10502*	12/11	300.00	10628	11/27	490.00	10649	12/18	100.00
10534*	12/11	161.00	10629	12/02	1,847.77	10650	12/10	7,920.14
10572*	11/25	39.08	10630	12/02	1.30	10651	12/12	2,204.41
10595*	11/26	1,900.00	10632*	12/11	503.00	10652	12/11	2,230.00
10597*	11/25	729.07	10633	12/04	1,906.93	10653	12/18	11.28
10598	11/25	1,004.99	10634	12/05	464.48	10654	12/18	2,636.00
10599	11/29	112.00	10636*	11/27	1,680.00	10655	12/16	3,063.18
10600	11/27	1,072.50	10637	12/12	493.95	10657*	12/19	505.50
10601	11/27	146.07	10638	12/03	1,000.00	10672*	12/20	275.31
10615*	12/11	803.48	10639	12/13	3,735.18	10678*	12/20	109.13
10616	12/11	375.00	10641*	11/25	606.90	10681*	12/18	1,352.76
10617	11/26	41.62	10642	12/04	9,621.61	10682	12/19	425.11
10620*	11/25	100.00	10643	12/10	523.10	10683	12/18	758.78
10621	12/02	3.50	10644	12/05	1,212.62	10684	12/18	602.16
10622	12/05	107.70	10645	12/03	896.47	10686*	12/18	1,766.66
10623	12/11	2,500.00	10646	12/02	1,162.89			
10626*	12/16	194.23	10647	12/03	750.00			

** indicates gap in check sequence*

Total (52 checks) **61,021.97**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
11/25	8,625.55	12/03	27,346.32	12/12	718.90	12/19	19,427.16
11/26	16,683.93	12/04	15,817.78	12/13	26,983.72	12/20	19,742.72
11/27	13,295.36	12/05	14,032.98	12/16	23,726.31		
11/29	13,008.25	12/10	5,589.74	12/17	27,685.41		
12/02	29,992.79	12/11	1,717.74 -	12/18	20,357.77		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured to the extent permitted by law. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

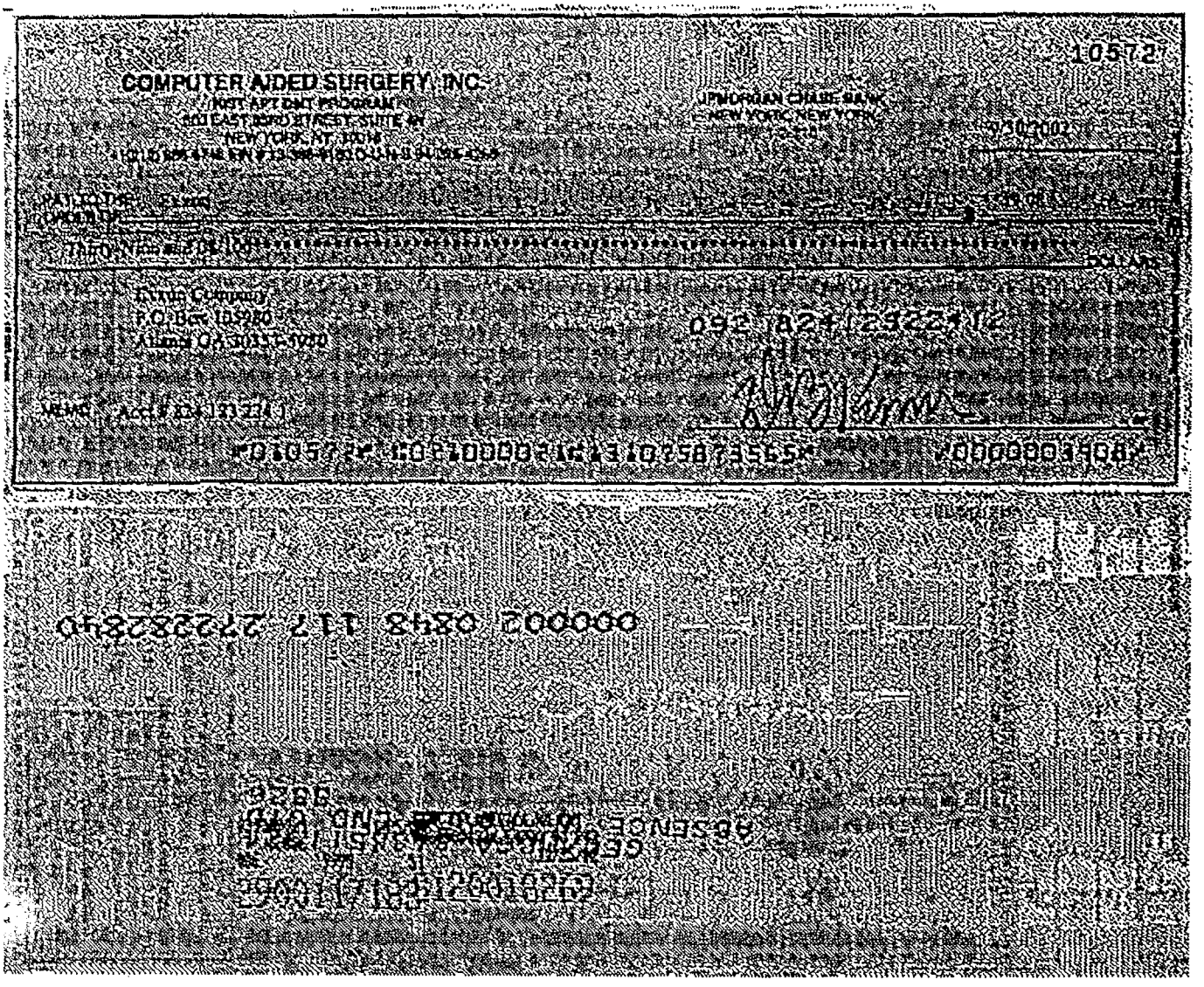
E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

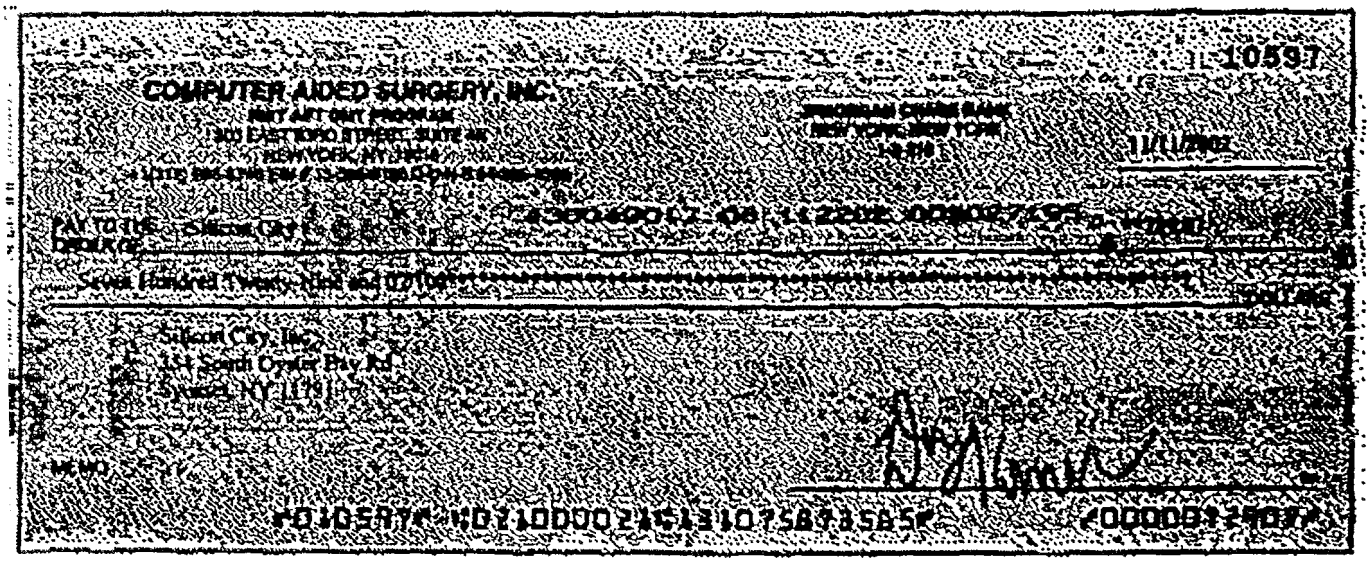
SMALL BUSINESS COMMERCIAL INSURANCE Computer Aided Surgery Inc

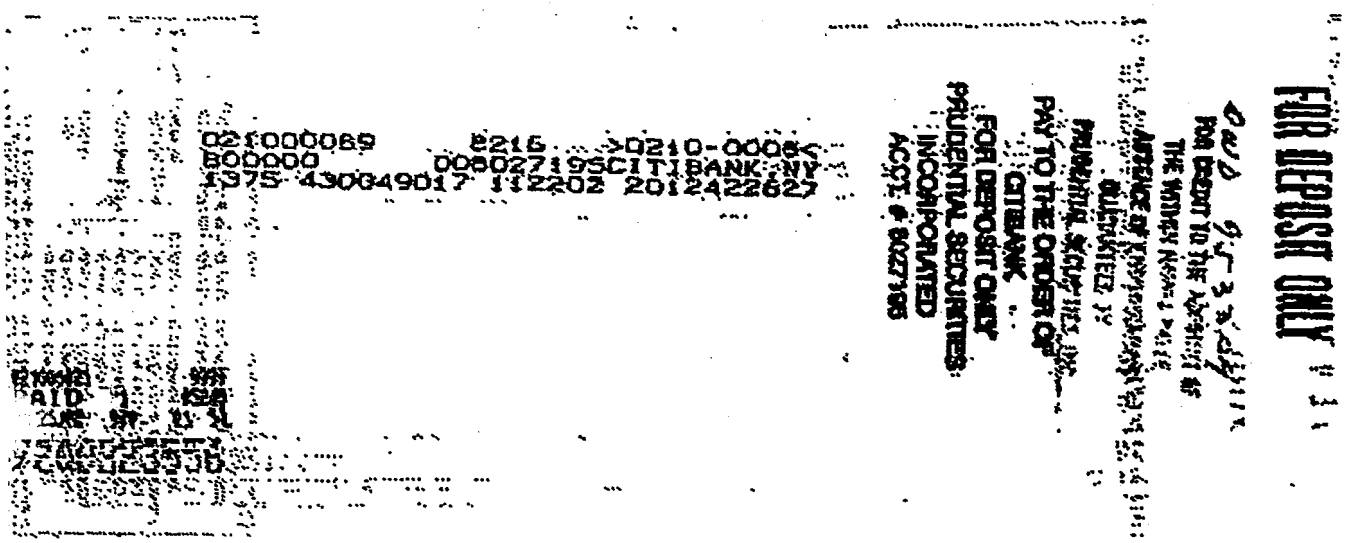
Whether you're starting a new business or managing an established one, you'll want to consider protecting your investment. Commercial insurance includes umbrella liability, workers compensation, commercial auto and business owners policies. Now, the Small Business Team at Chase brings you InsureZone, an independent insurance broker who offers multiple quotes from A rated carriers to help you find the right coverage for your business at a competitive price. Call 1-866-736-4629 or visit www.chaseinsure.com/iz4663.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029117183 Posting date 25-NOV-02

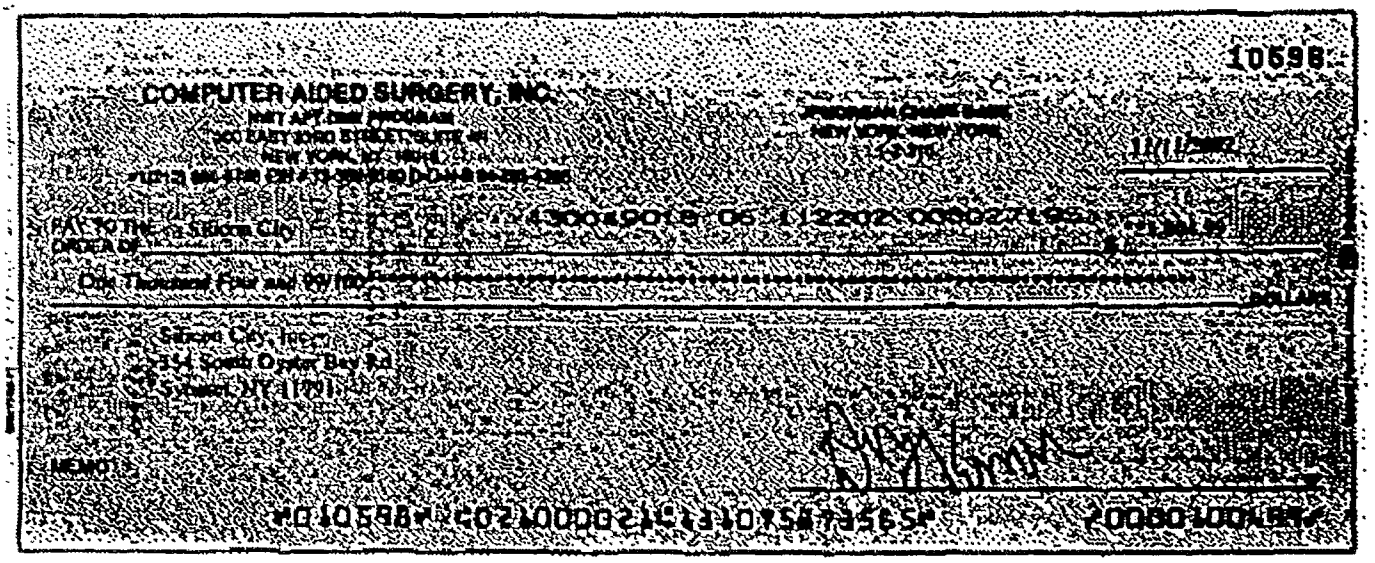


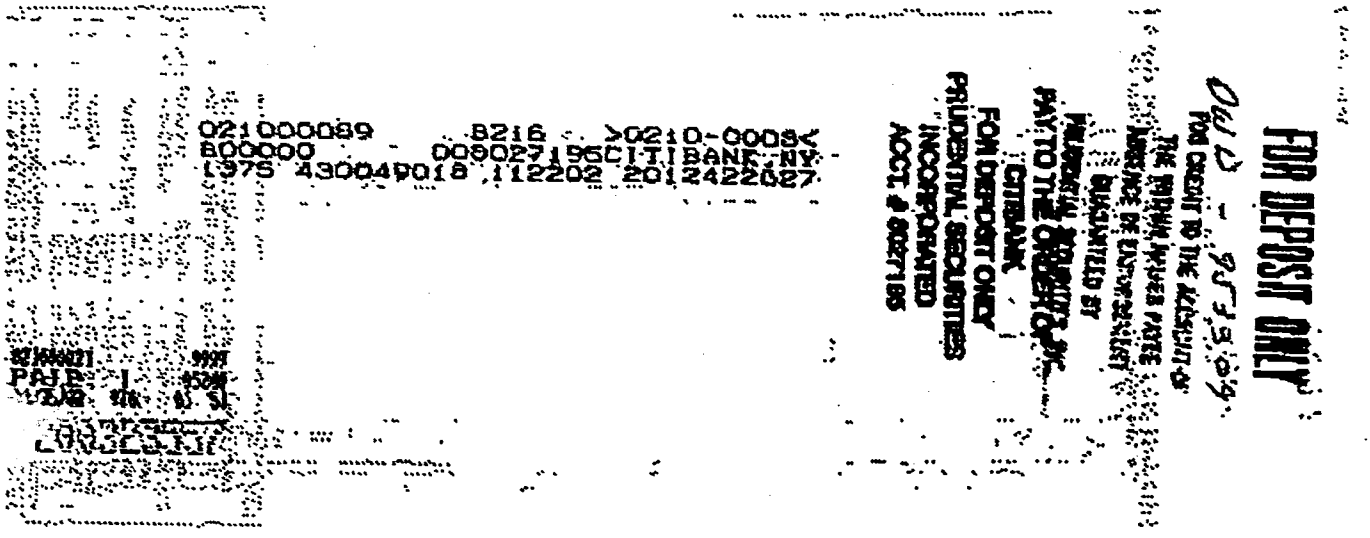
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072323556 Posting date 25-NOV-02



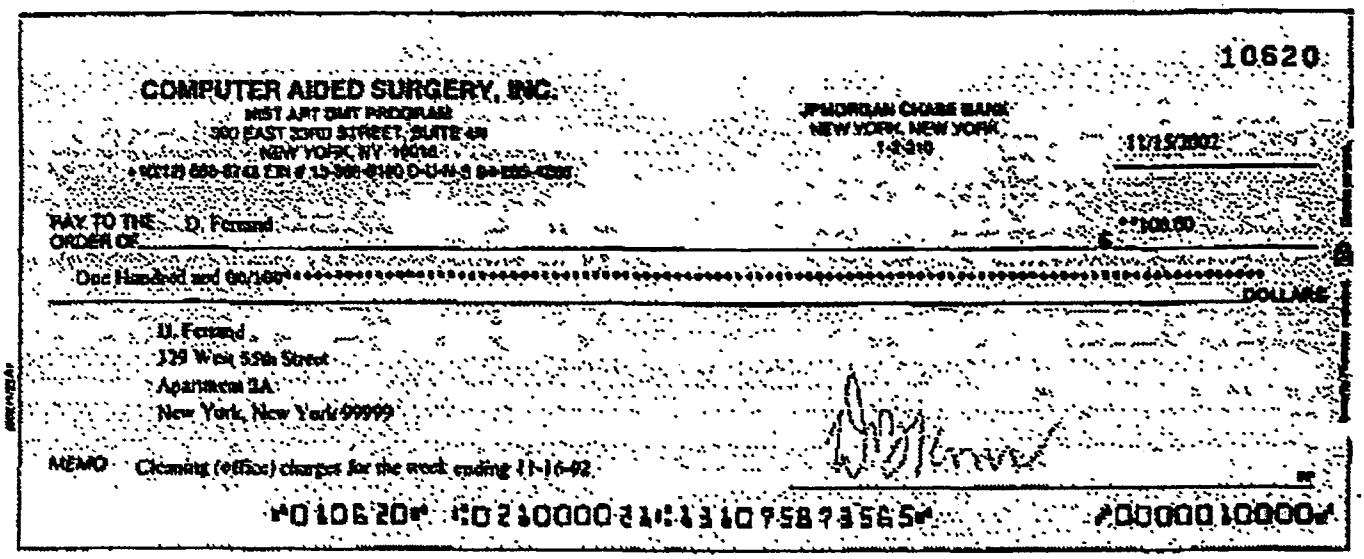


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072323557 Posting date 25-NOV-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030591127 Posting date 25-NOV-02



10620

COMPUTER AIDED SURGERY, INC.
MIST ART DMT PROGRAM
500 EAST 33RD STREET, SUITE 4M
NEW YORK, NY 10016
• (212) 686-8243 EIN # 13-3980140 D-U-N-S 04-886-4588

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2/210

11/15/2002

PAY TO THE ORDER OF D. Fensand $ **100.00

One Hundred and 00/100**********DOLLARS

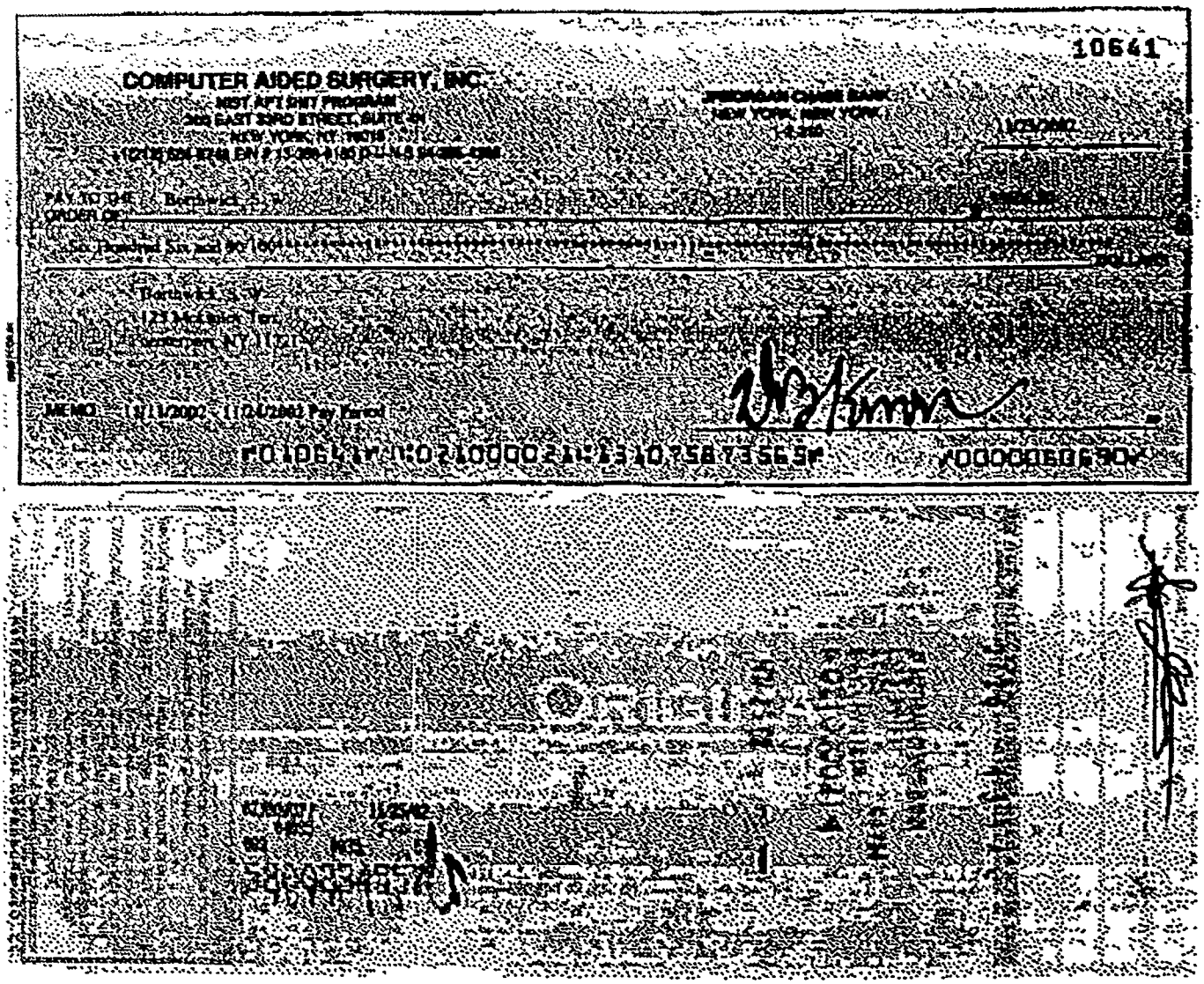
D. Fensand
329 West 55th Street
Apartment 2A
New York, New York 99999

MEMO Claiming (offset) charges for the week ending 11-16-02

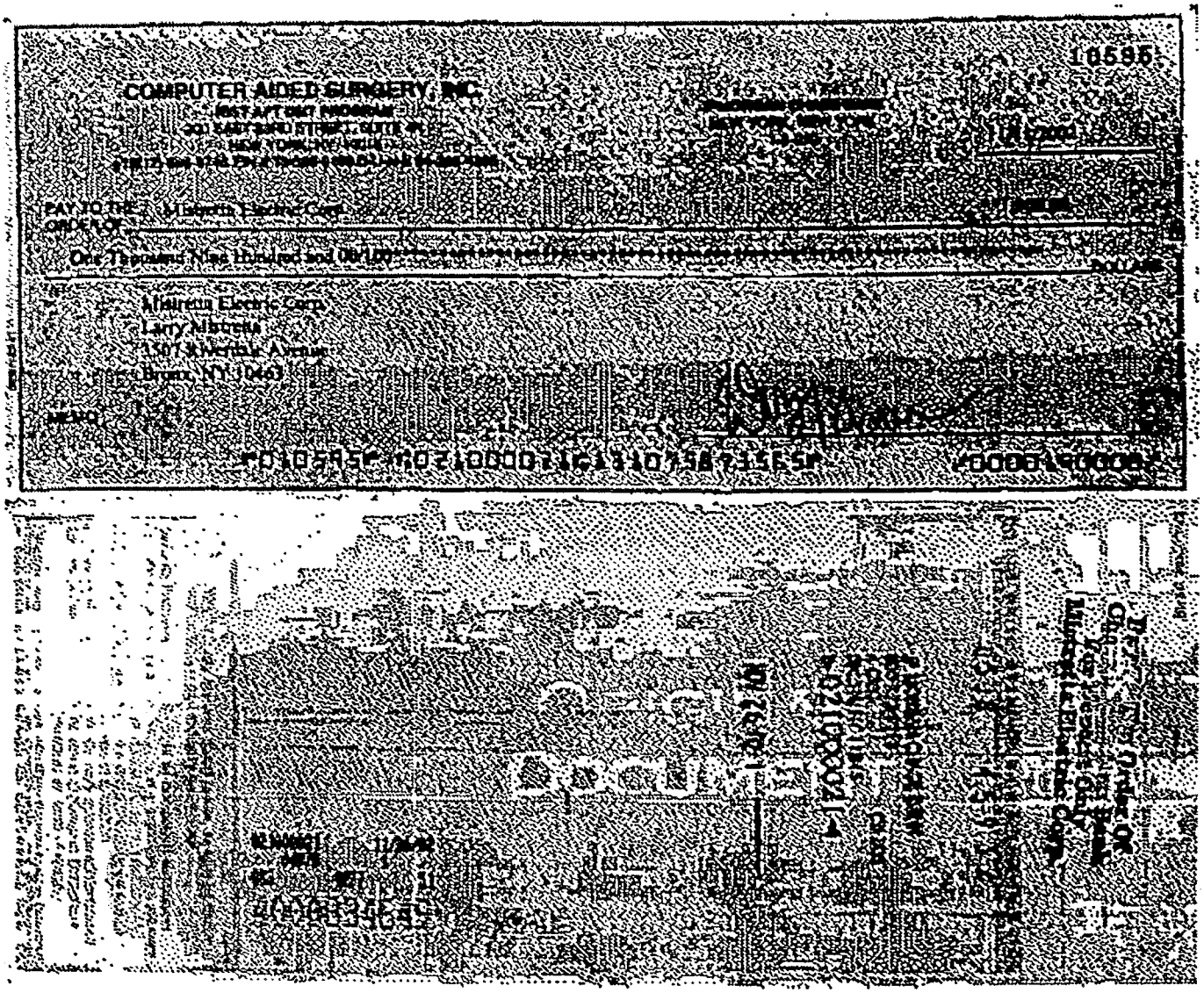
⑈010620⑈ ⑆021000021⑆ 4310 7587 3565⑈ ⑈00000100000⑈

11/15/02
1672 -
[illegible]
[illegible]
[illegible]

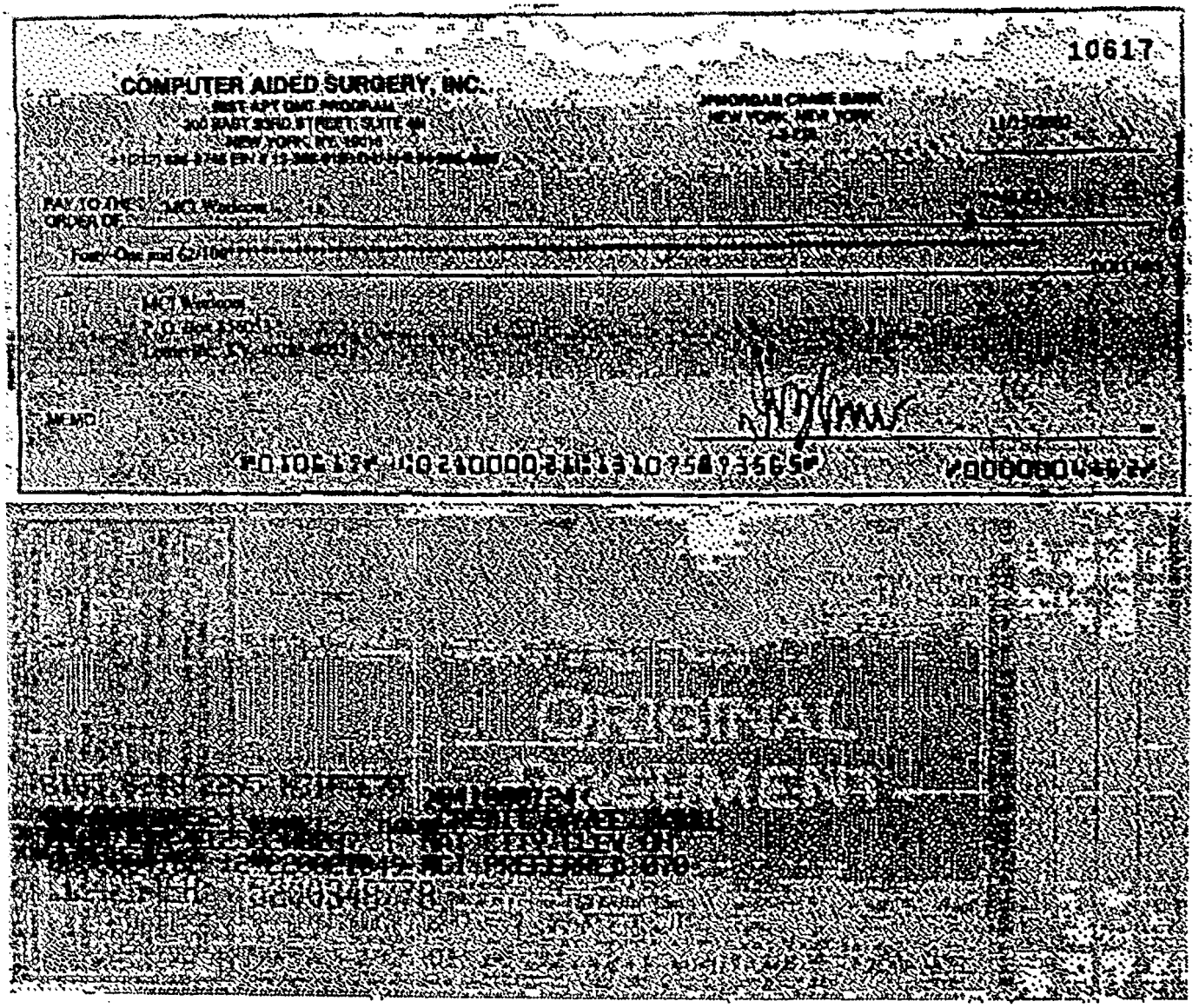
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052234557 Posting date 25-NOV-02



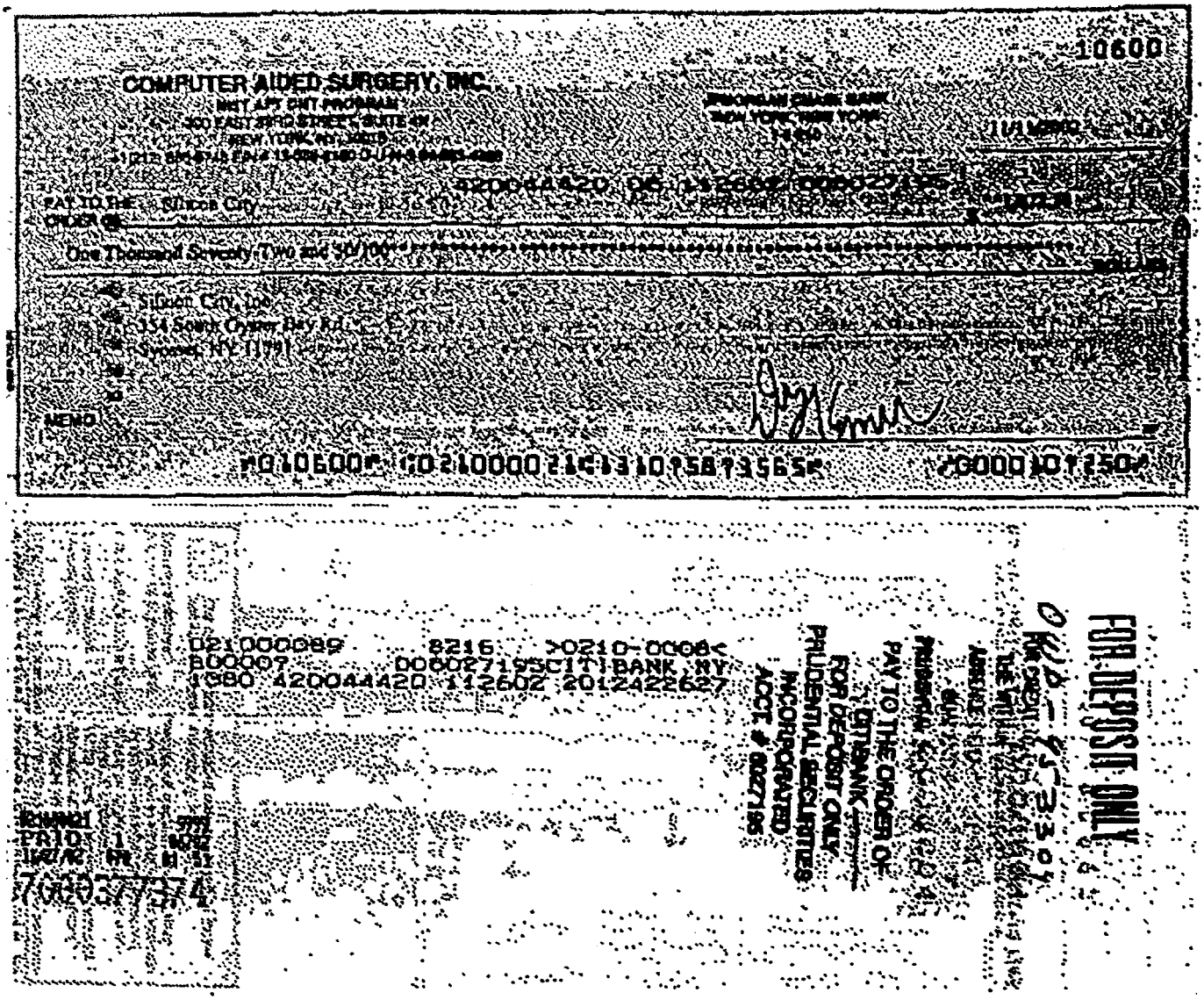
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040834649 Posting date 26-NOV-02



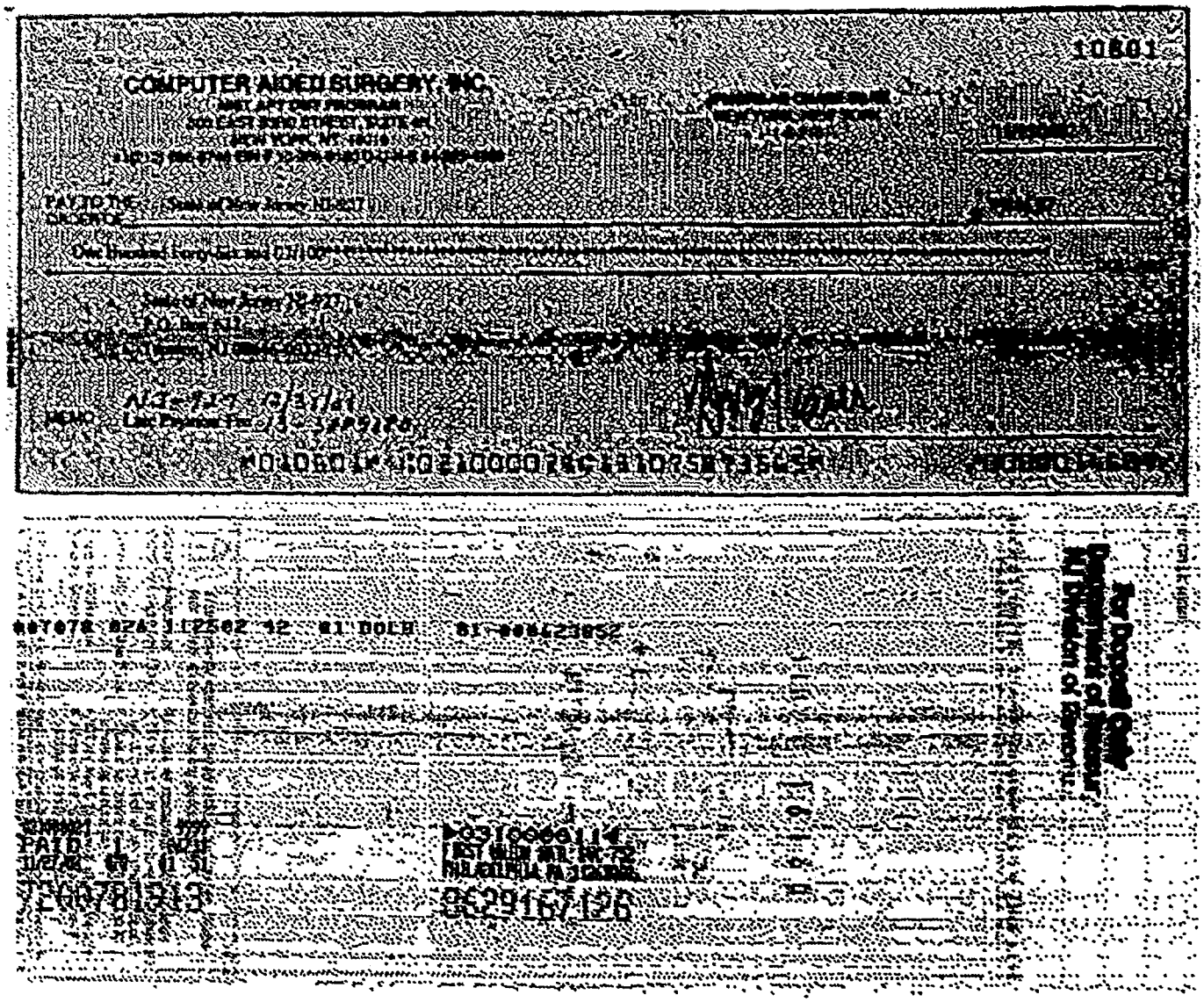
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052348778 Posting date 26-NOV-02



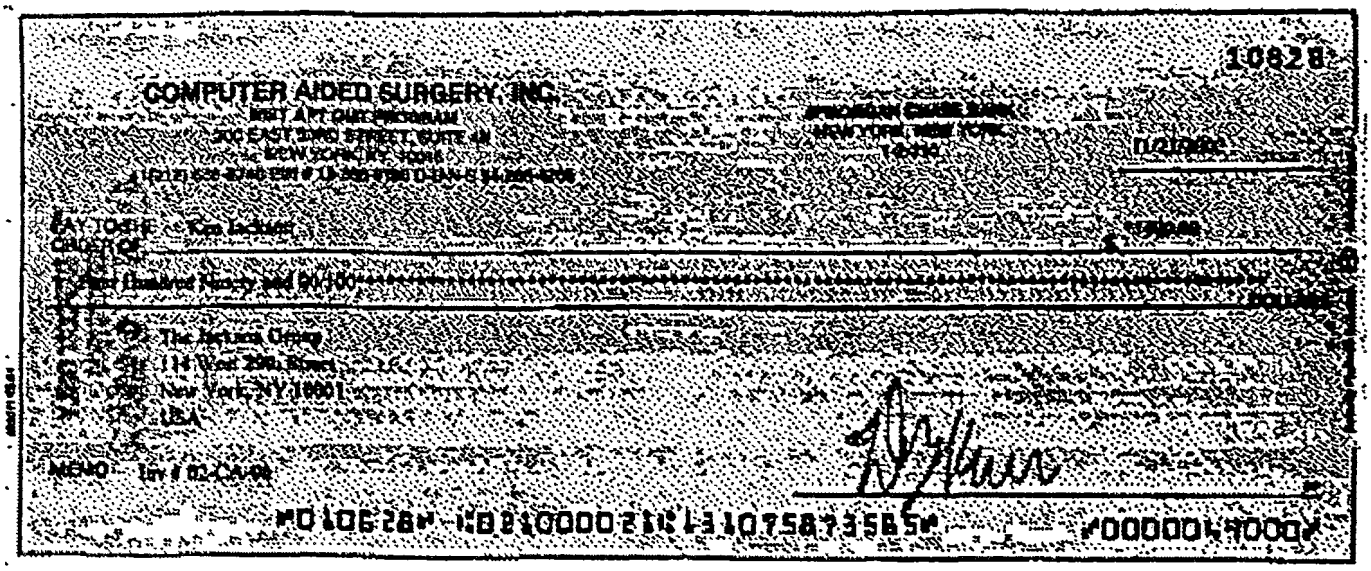
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070377374 Posting date 27-NOV-02



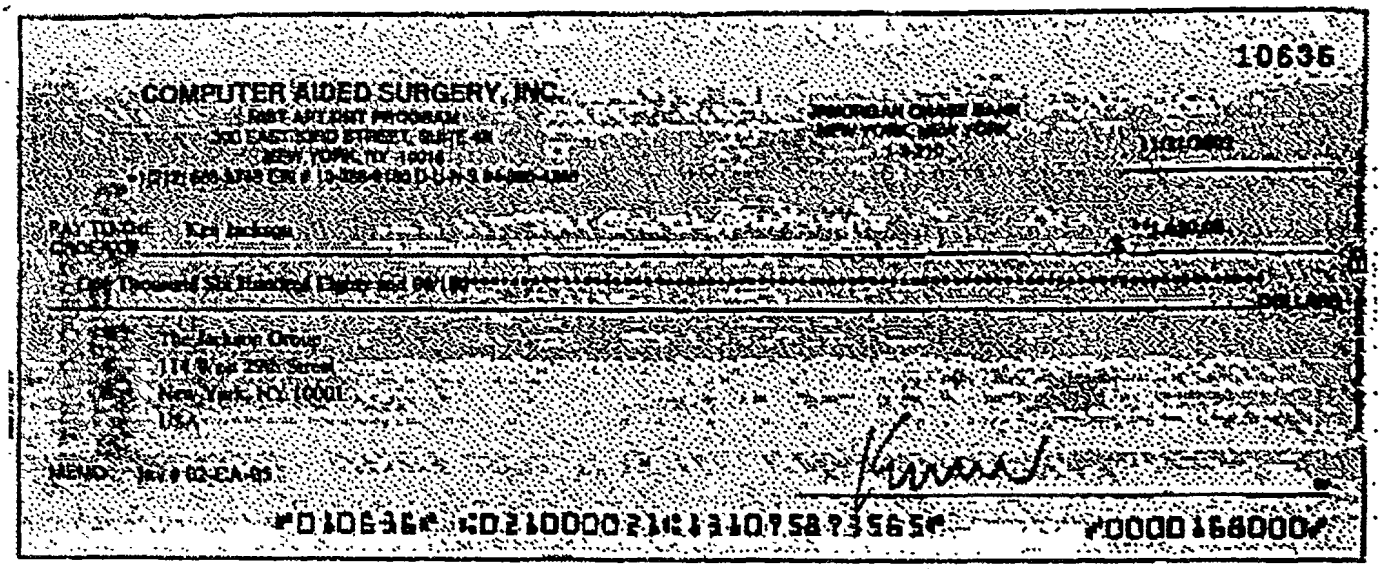
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072781913 Posting date 27-NOV-02



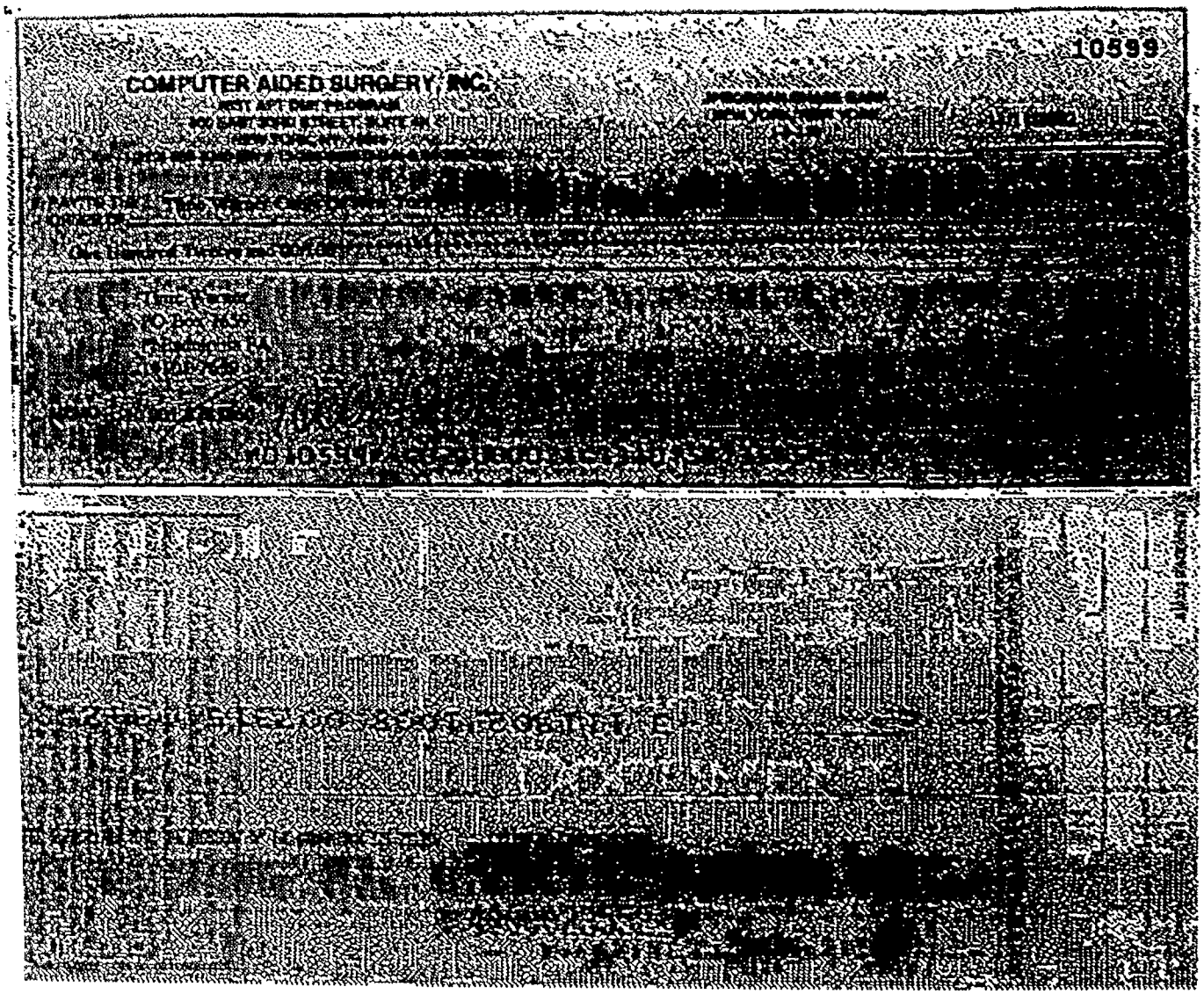
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030582669 Posting date 27-NOV-02



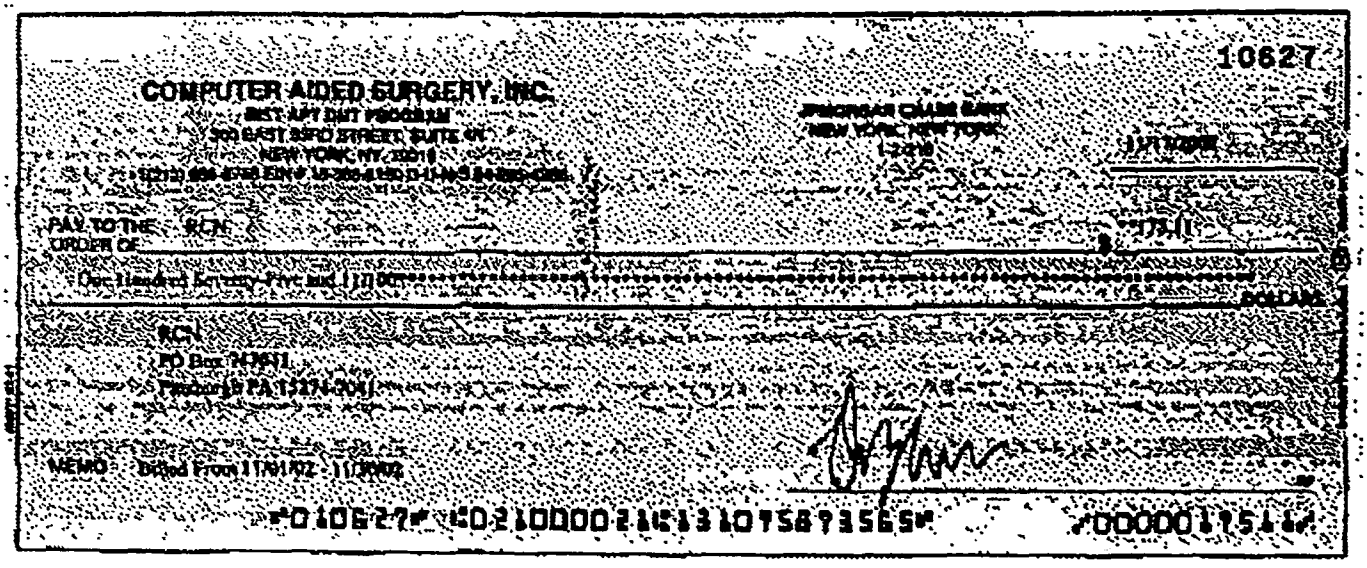
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030582667 Posting date 27-NOV-02

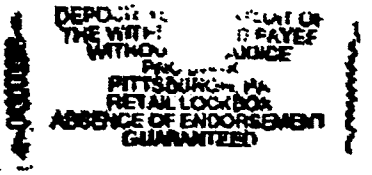


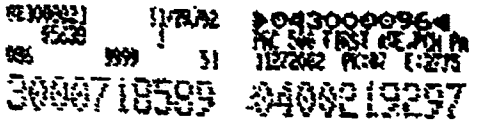
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040023552 Posting date 29-NOV-02



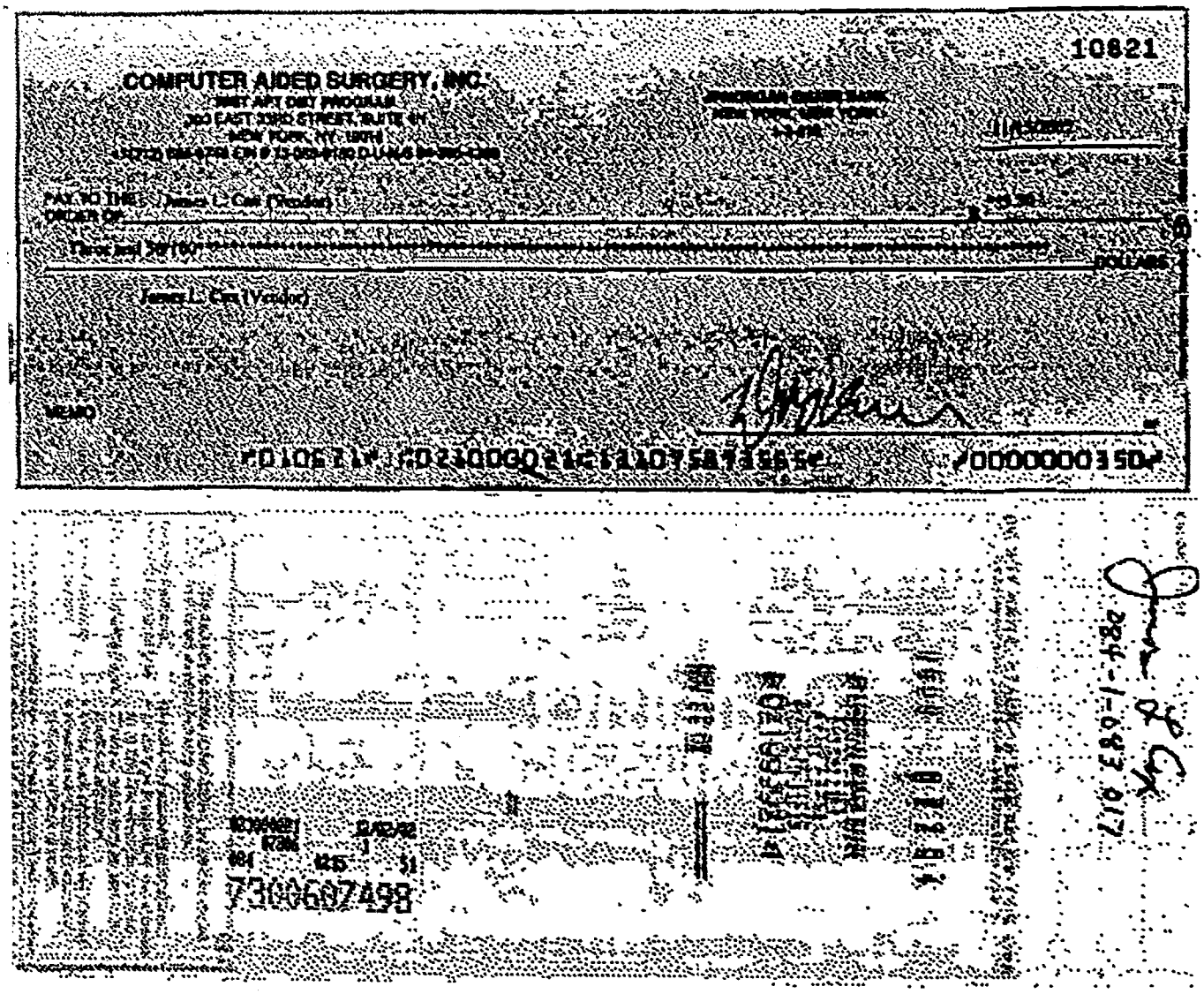
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030718589 Posting date 29-NOV-02



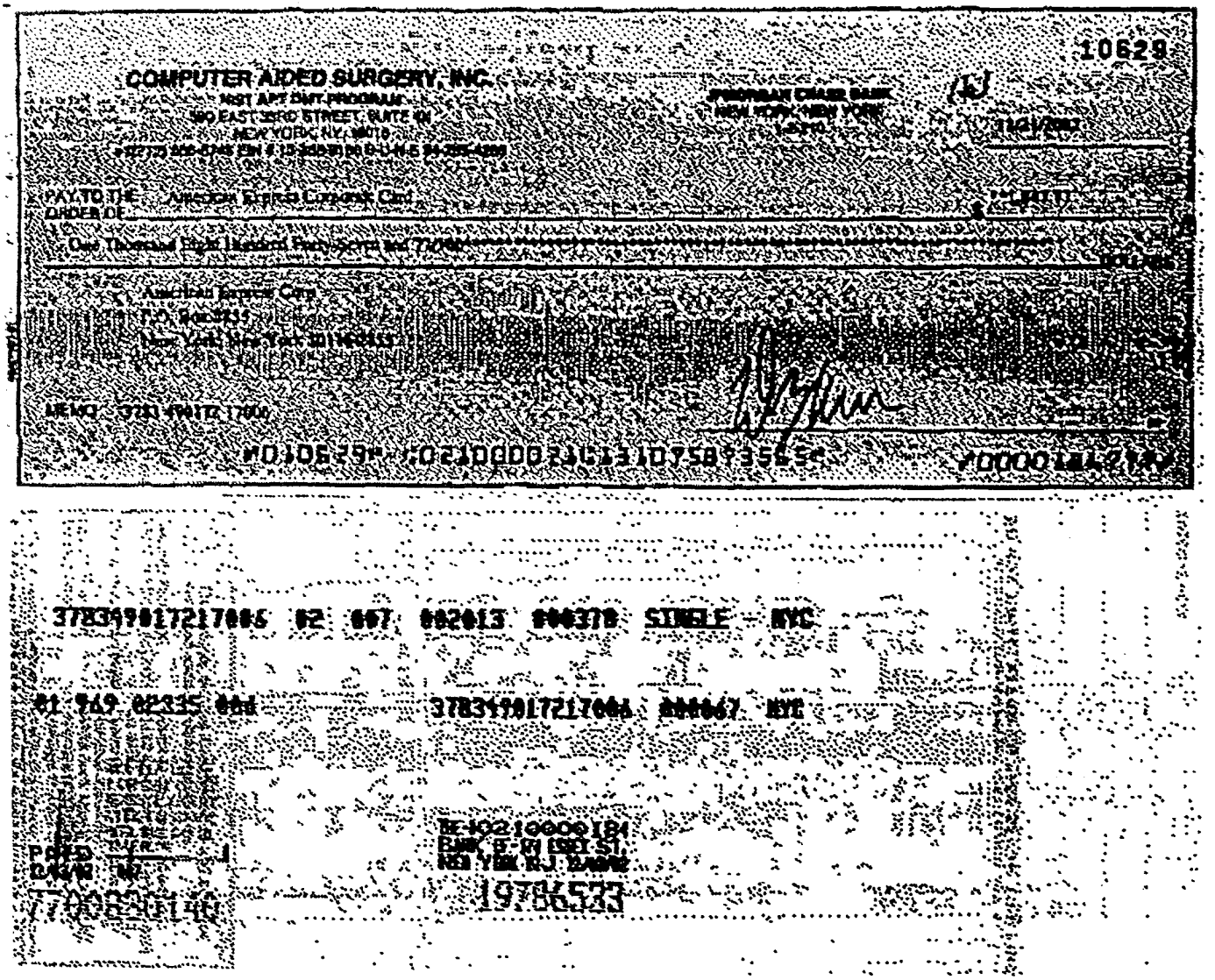




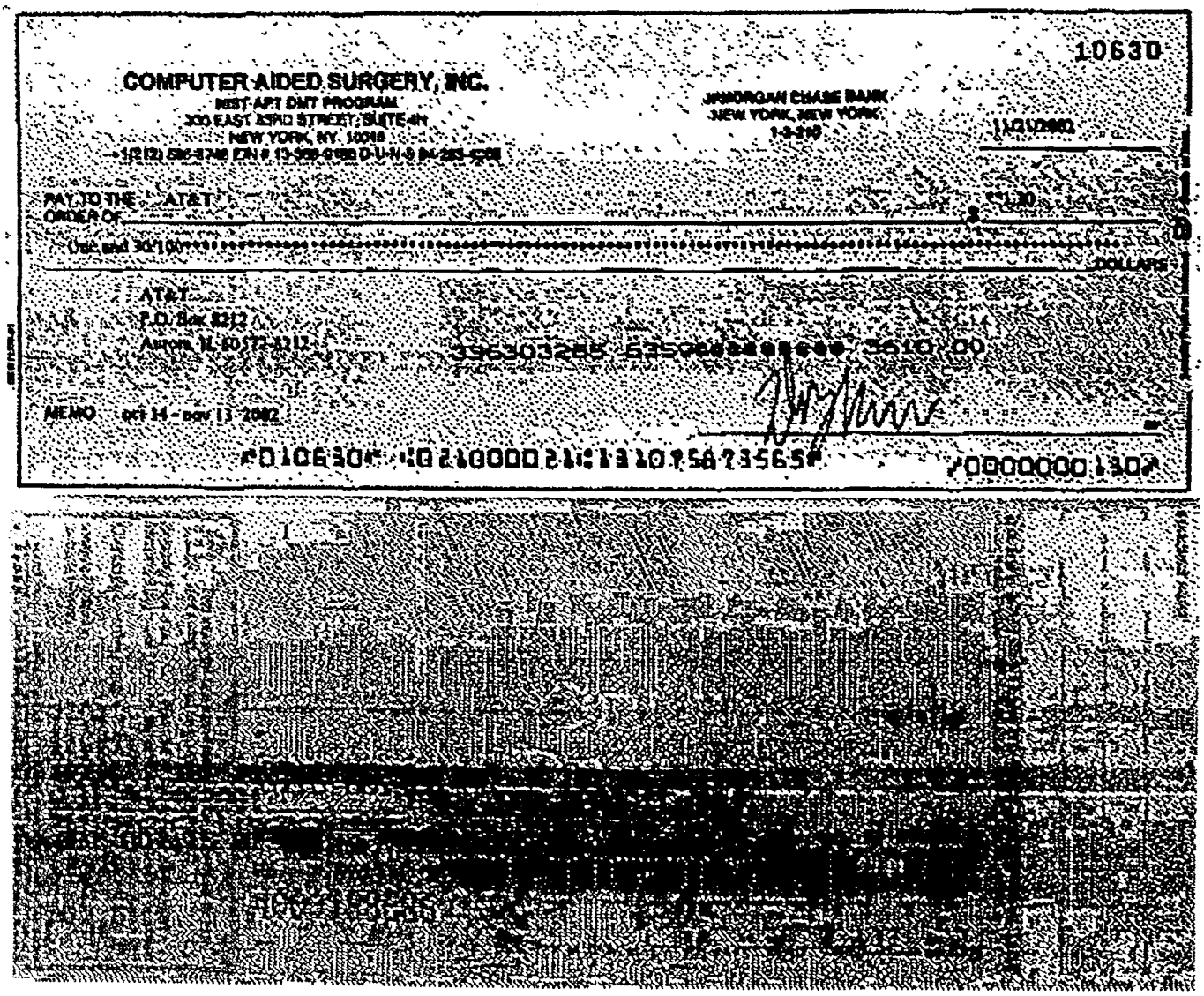
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073607498 Posting date 02-DEC-02



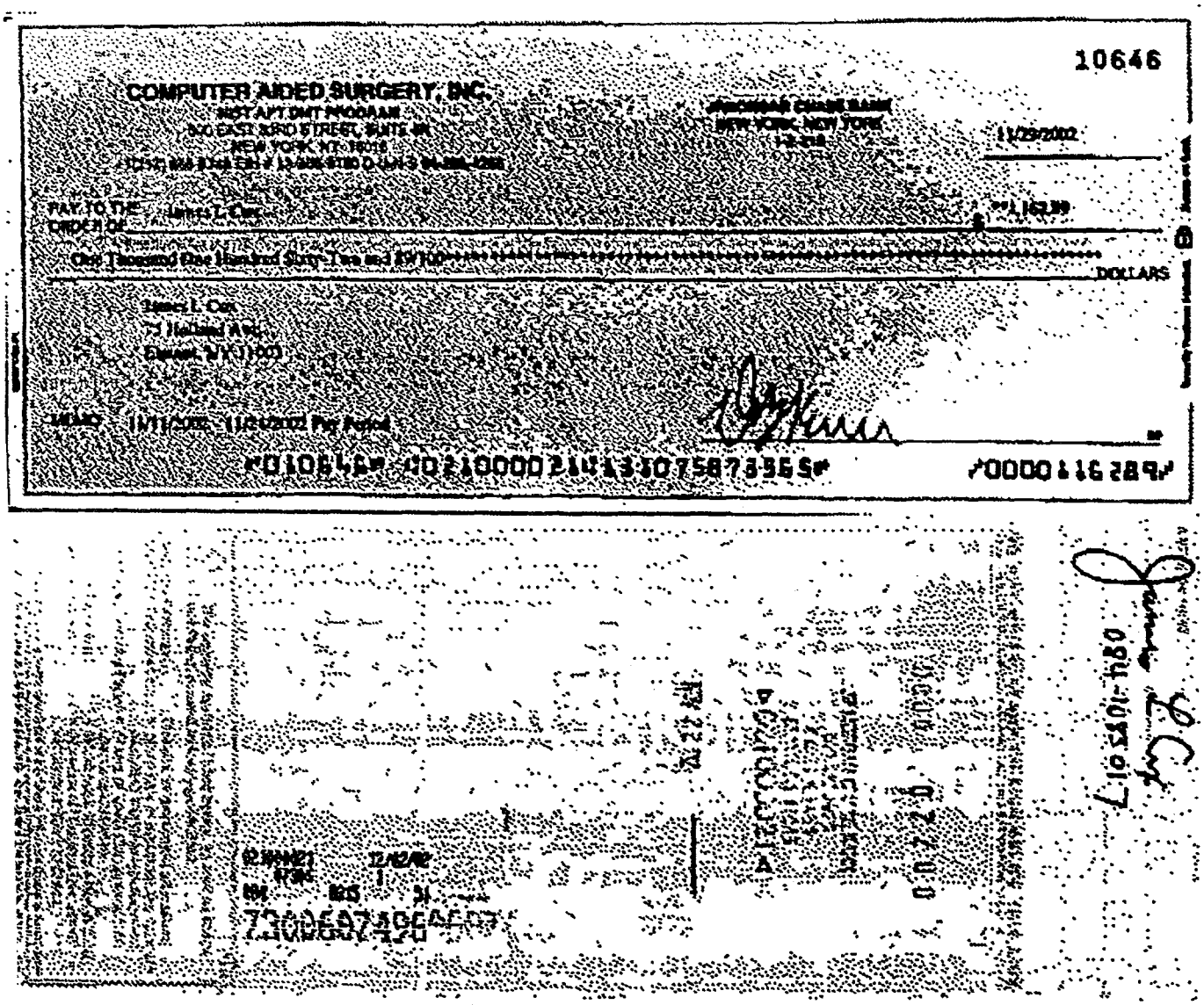
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012642859 Posting date 02-DEC-02



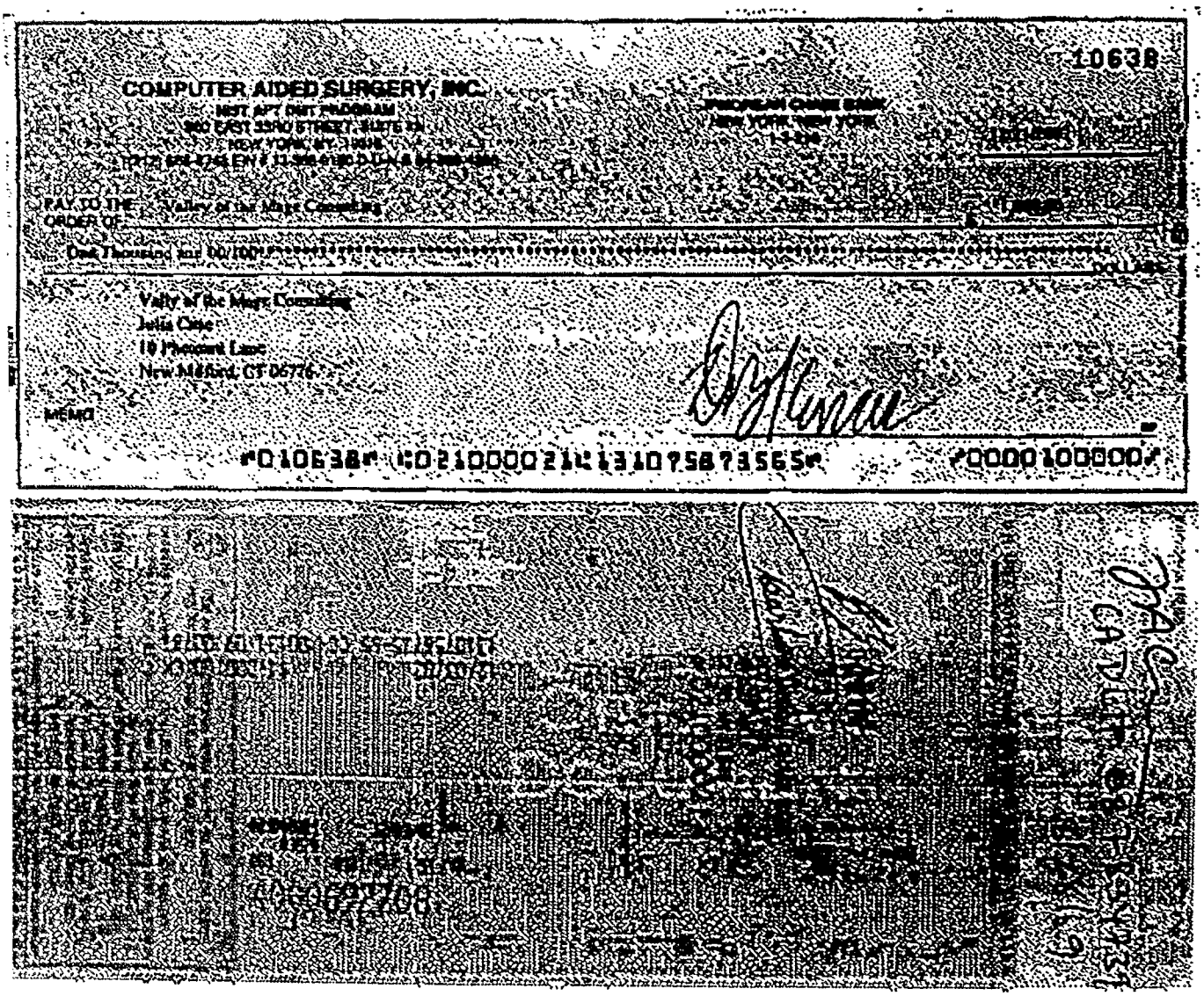
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040188686 Posting date 02-DEC-02



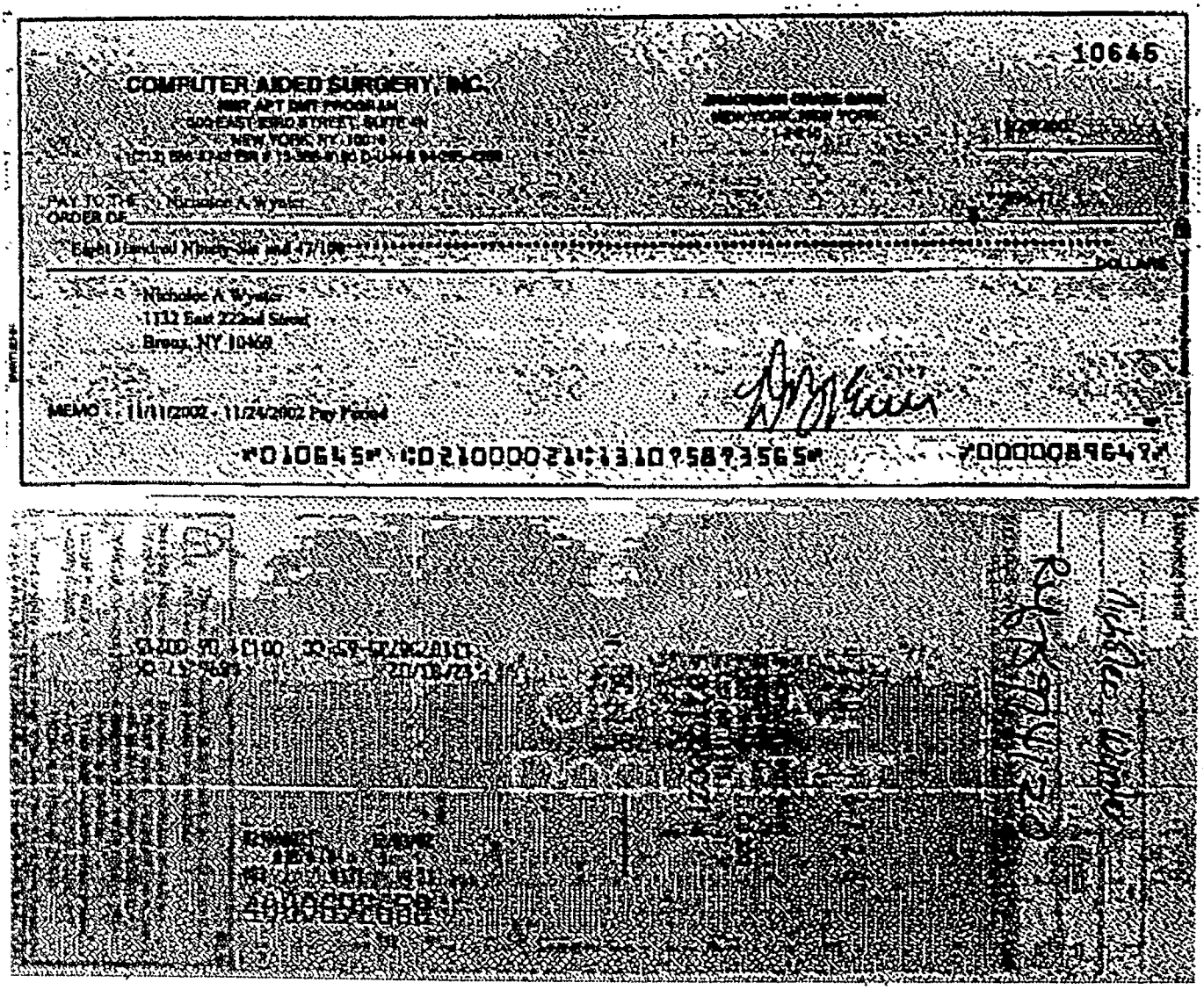
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073607496 Posting date 02-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040692708 Posting date 03-DEC-02

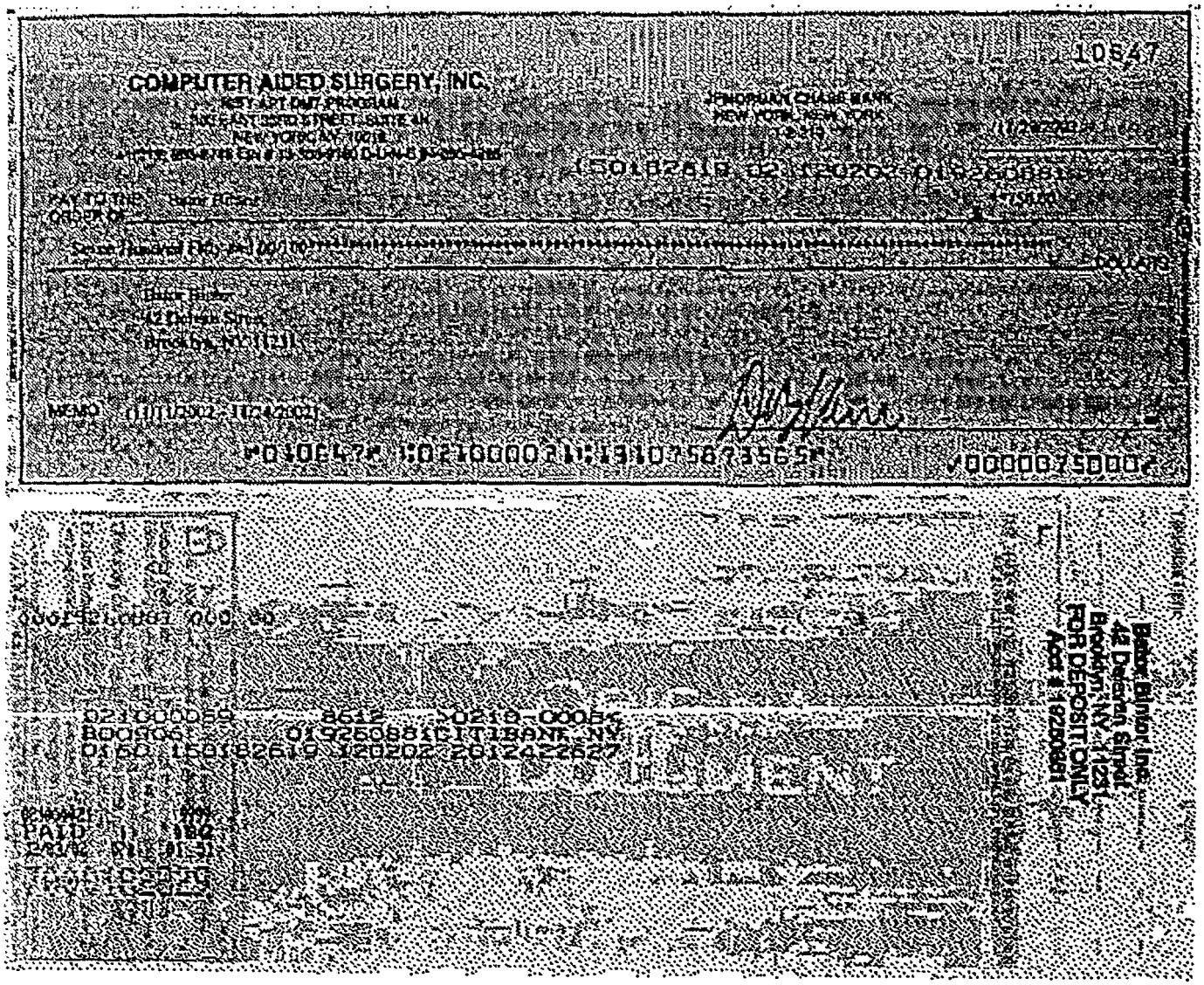


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040692658 Posting date 03-DEC-02

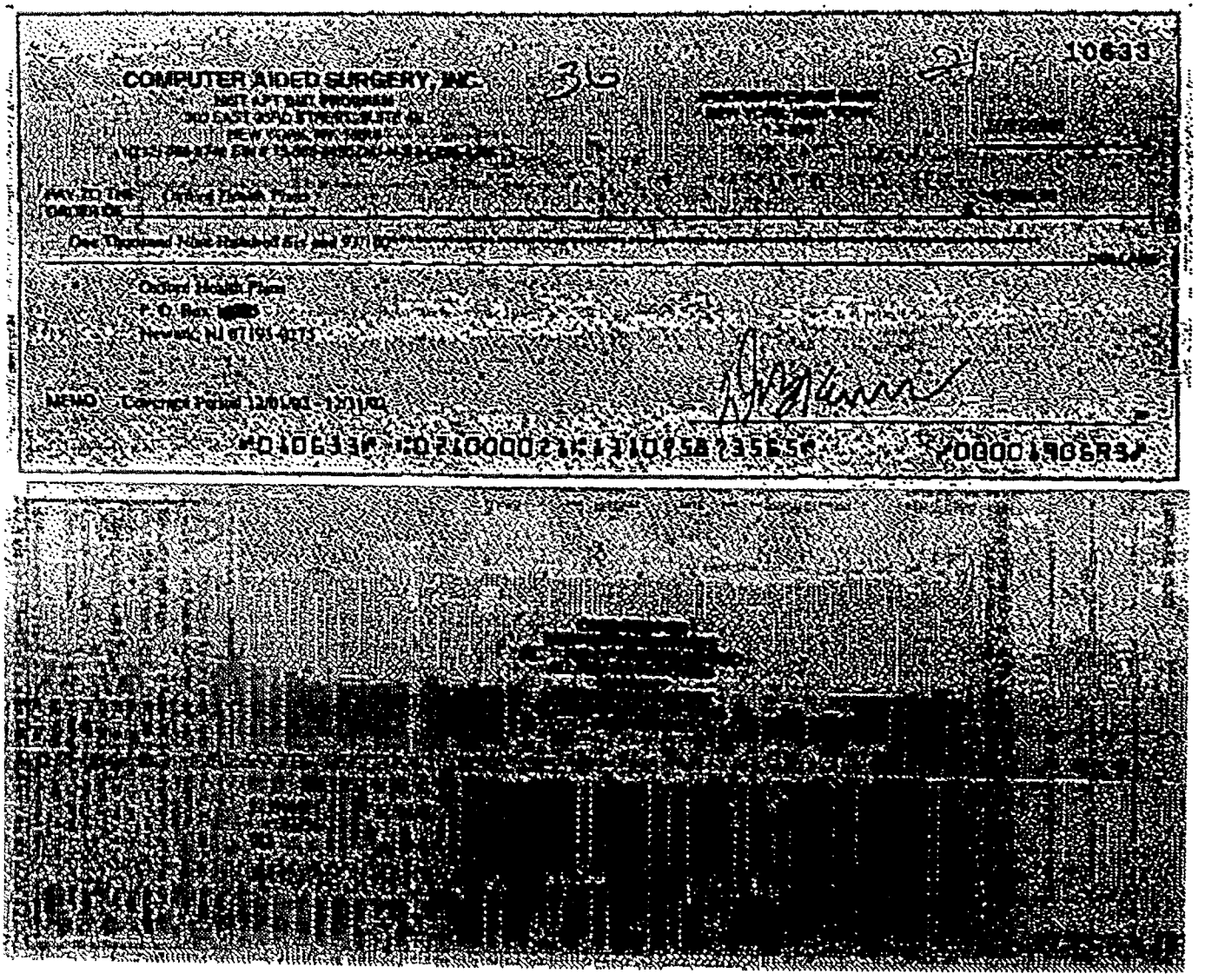


10645

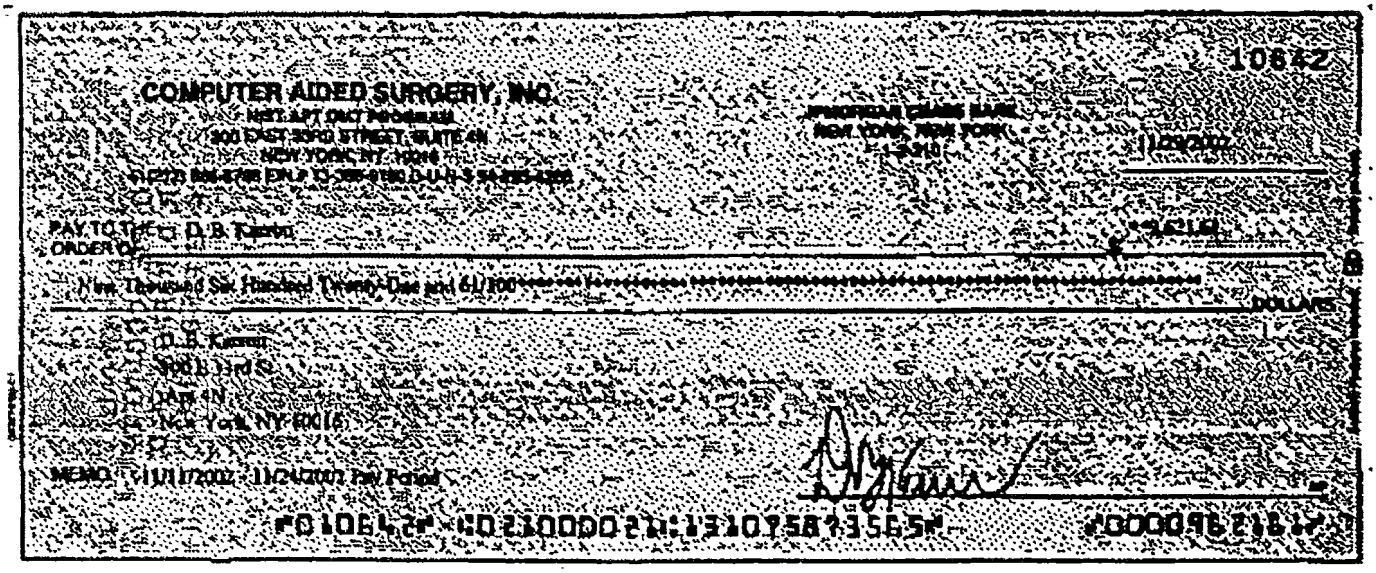
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070182329 Posting date 03-DEC-02

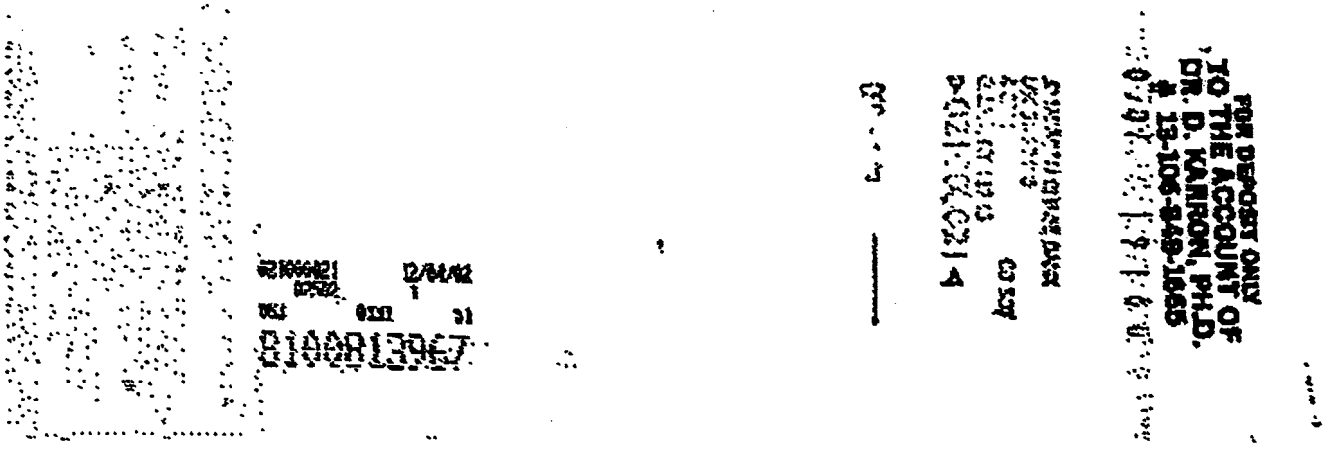


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040030813 Posting date 04-DEC-02

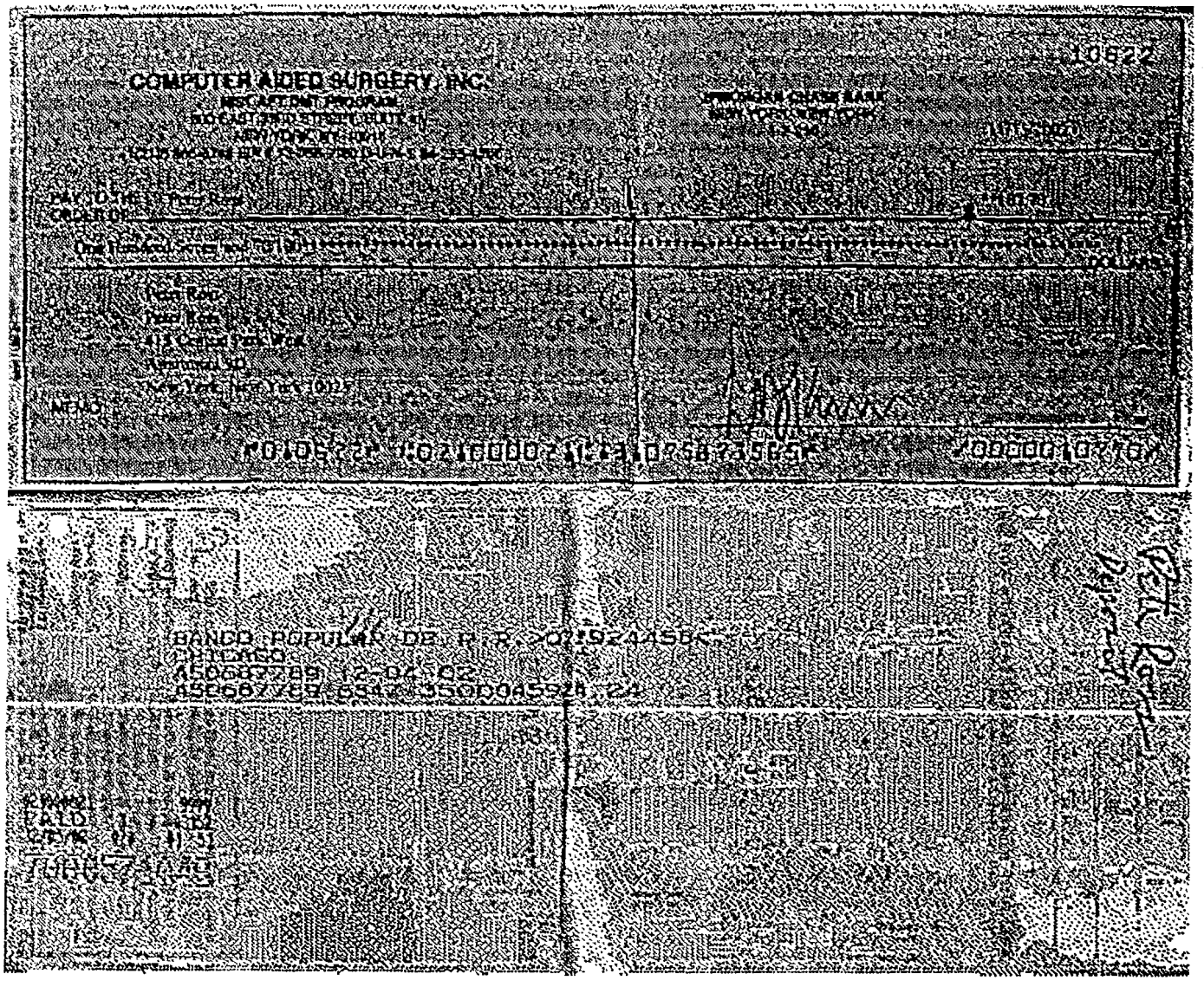


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081813967 Posting date 04-DEC-02

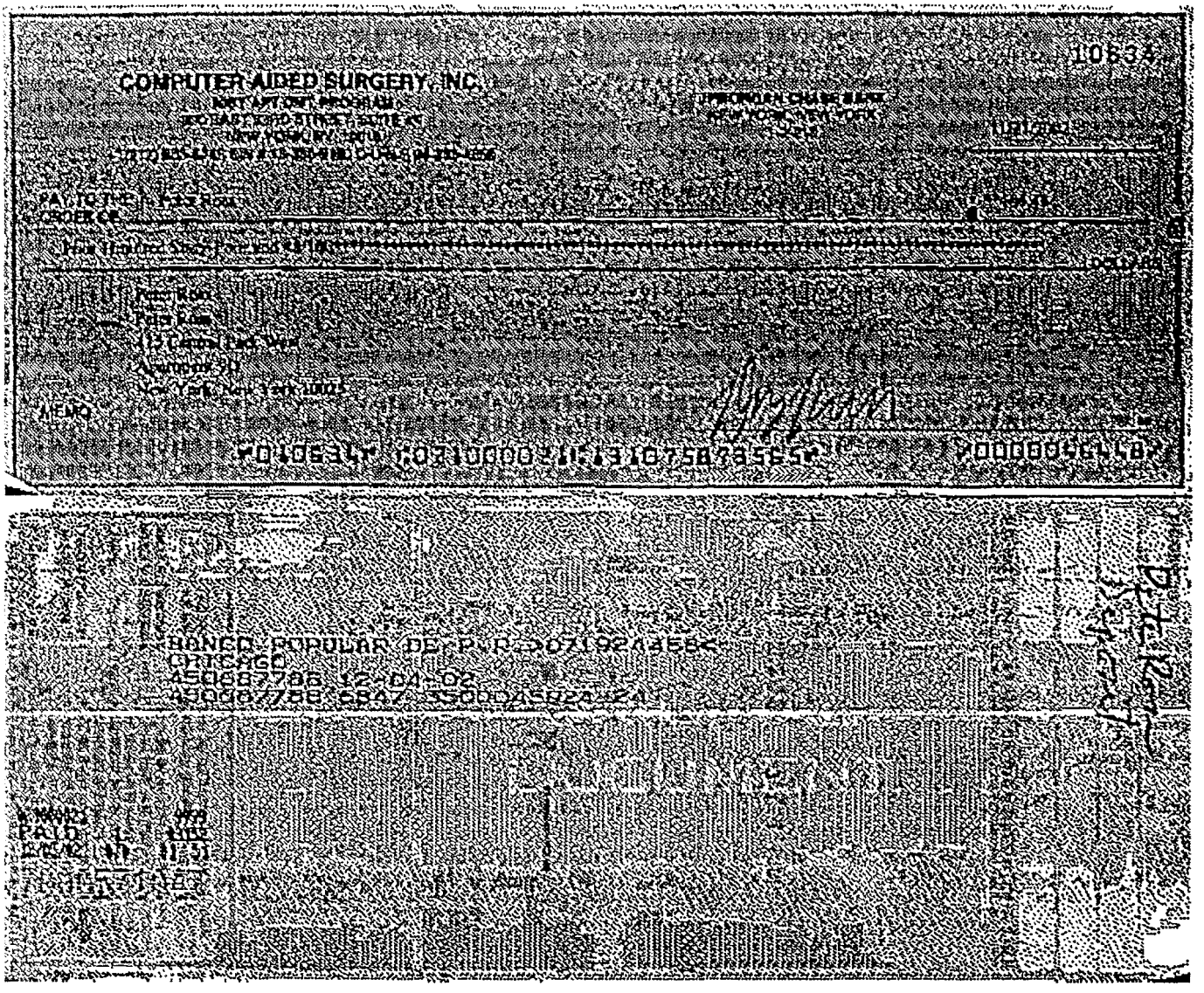




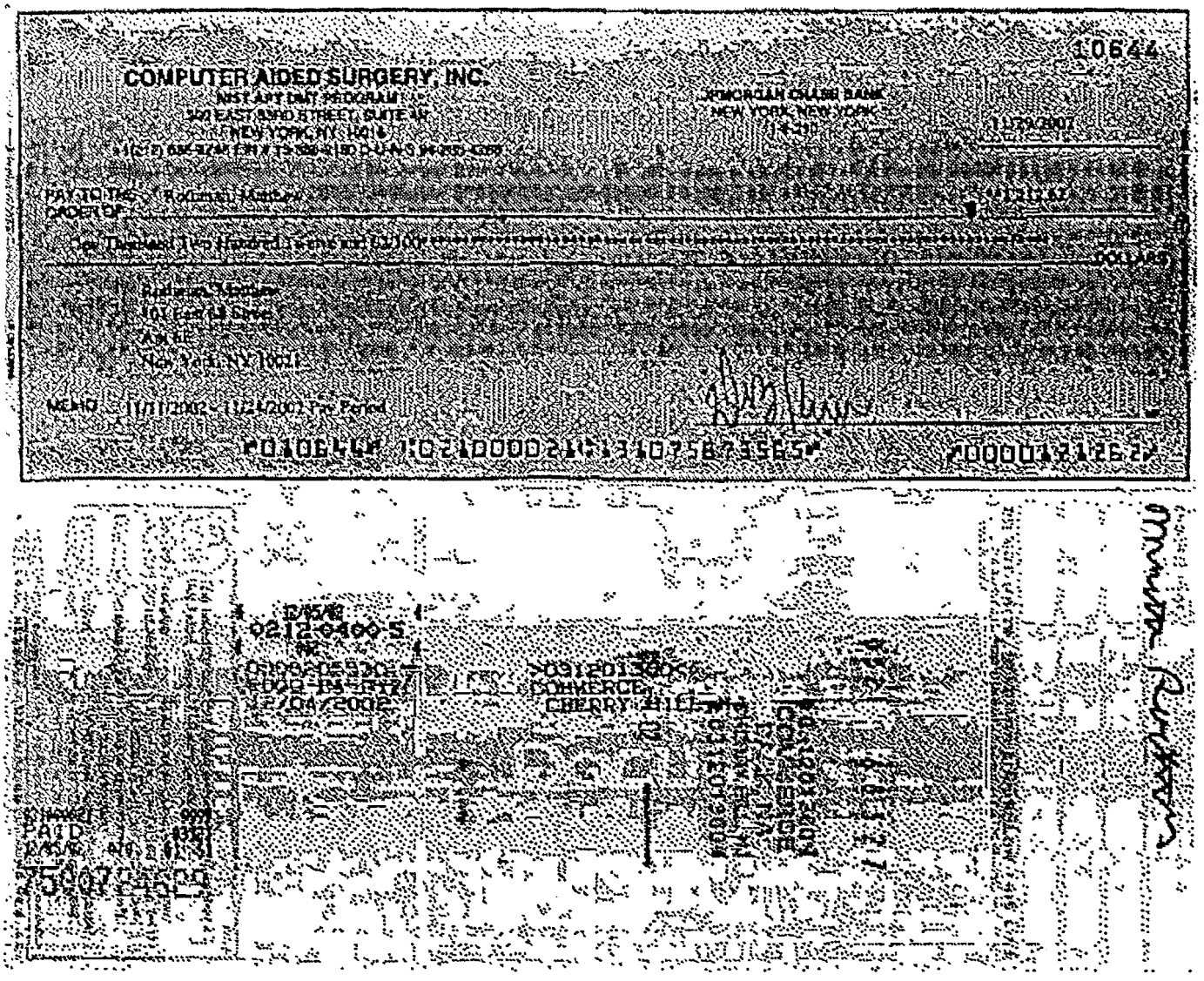
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070571048 Posting date 05-DEC-02



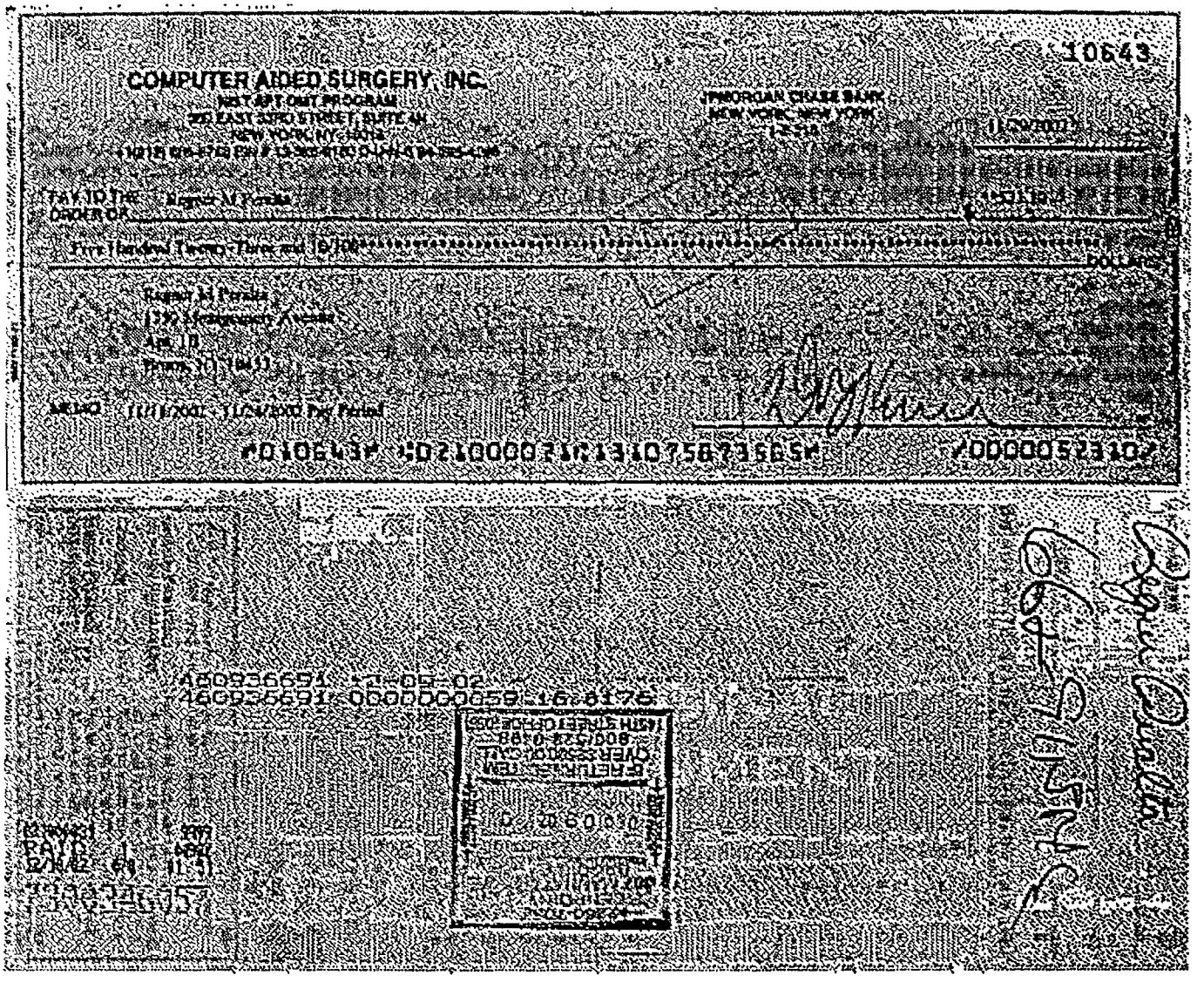
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070571047 Posting date 05-DEC-02



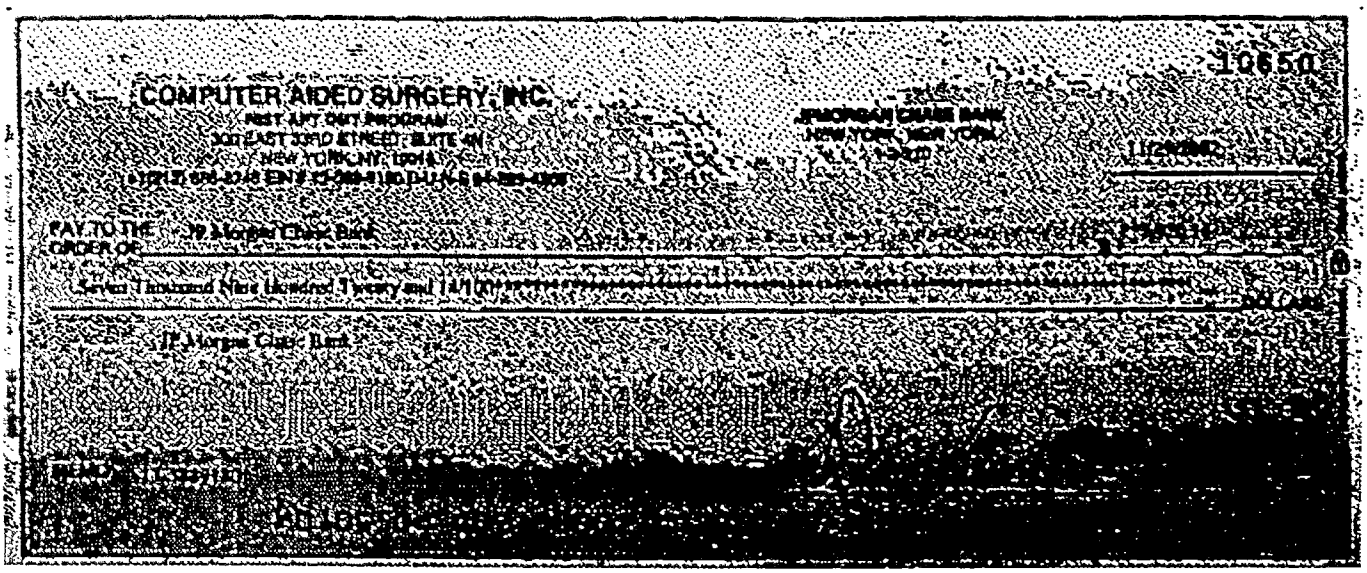
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0075724629 Posting date 05-DEC-02



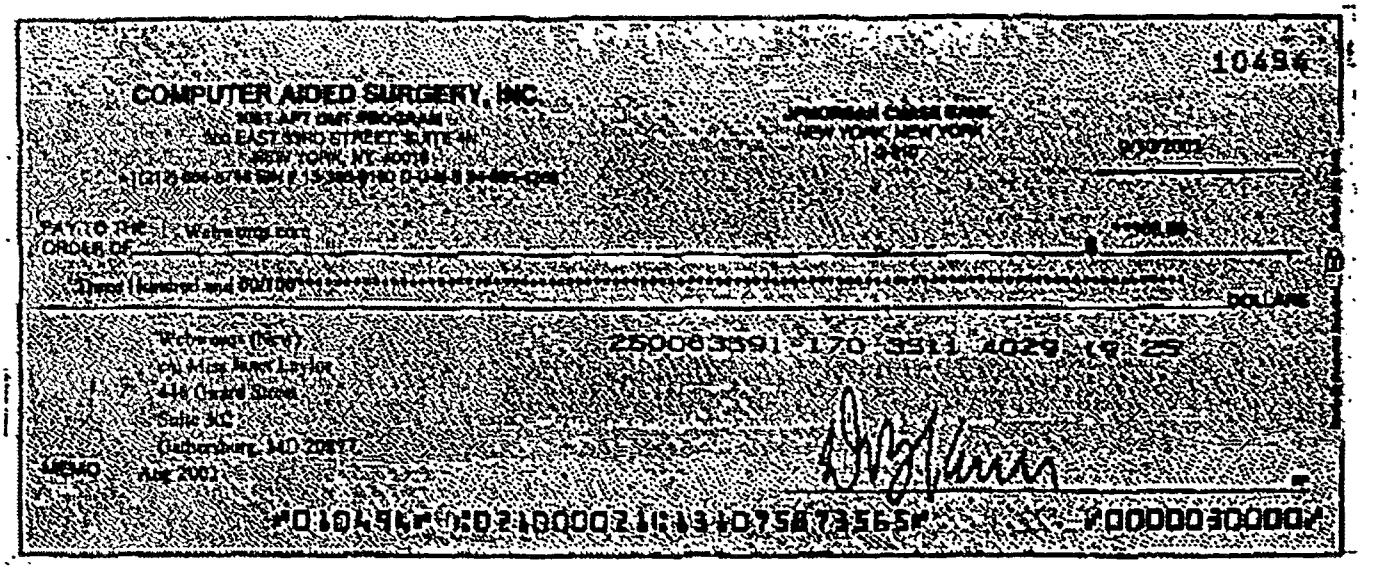
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073346057 Posting date 10-DEC-02

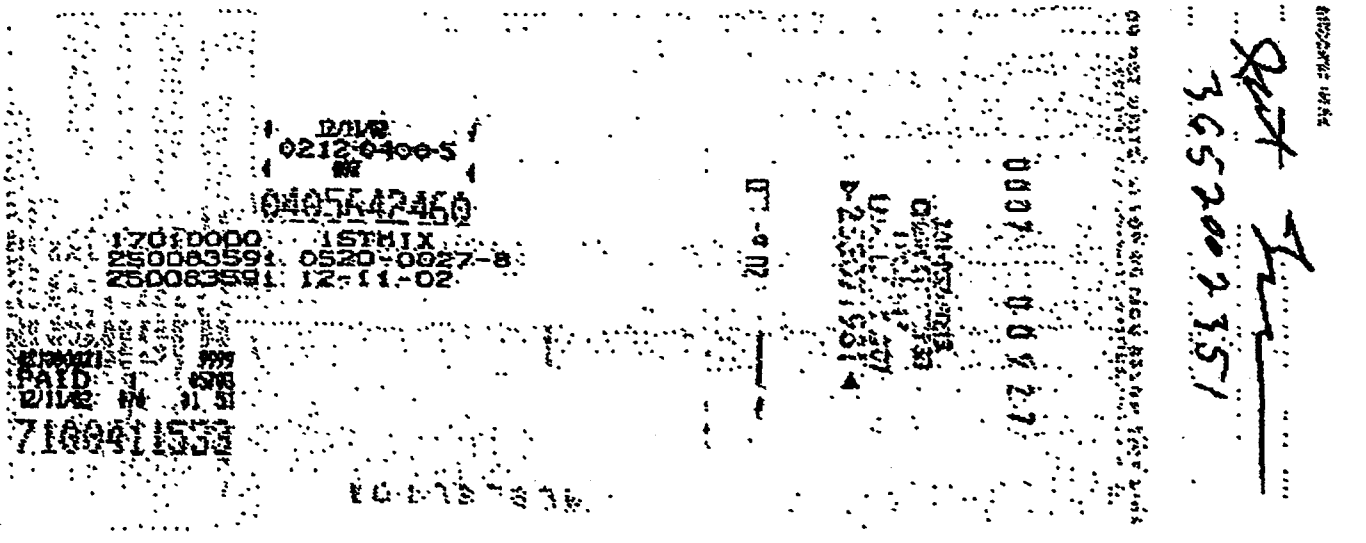


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028364399 Posting date 10-DEC-02

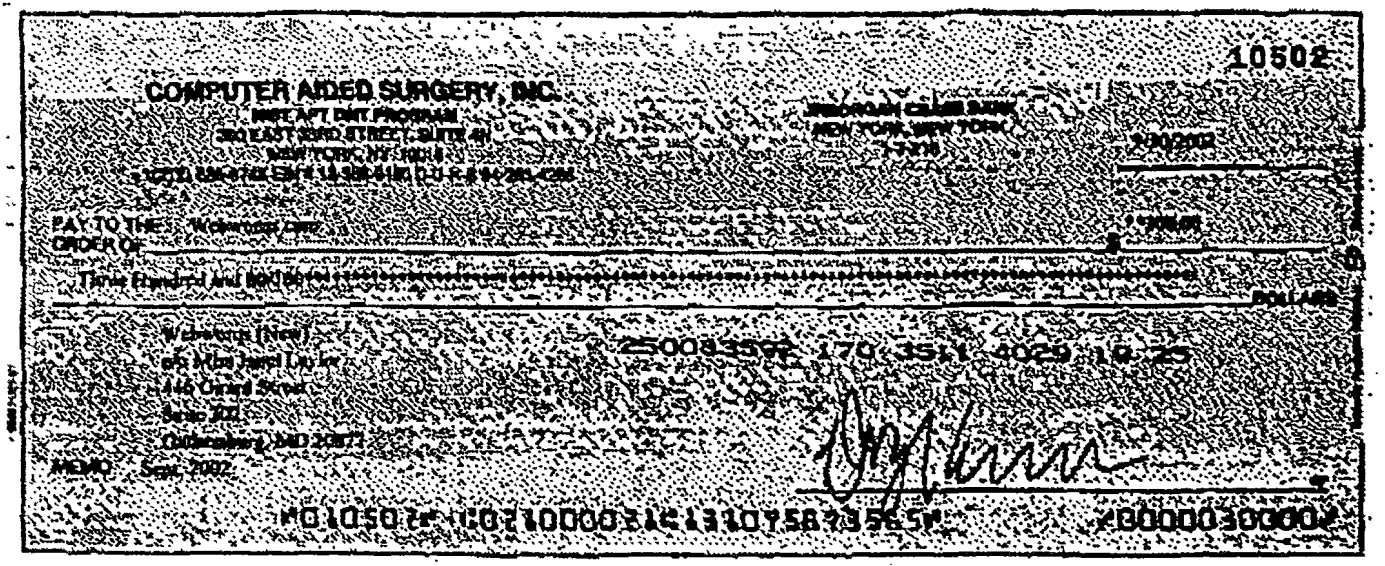


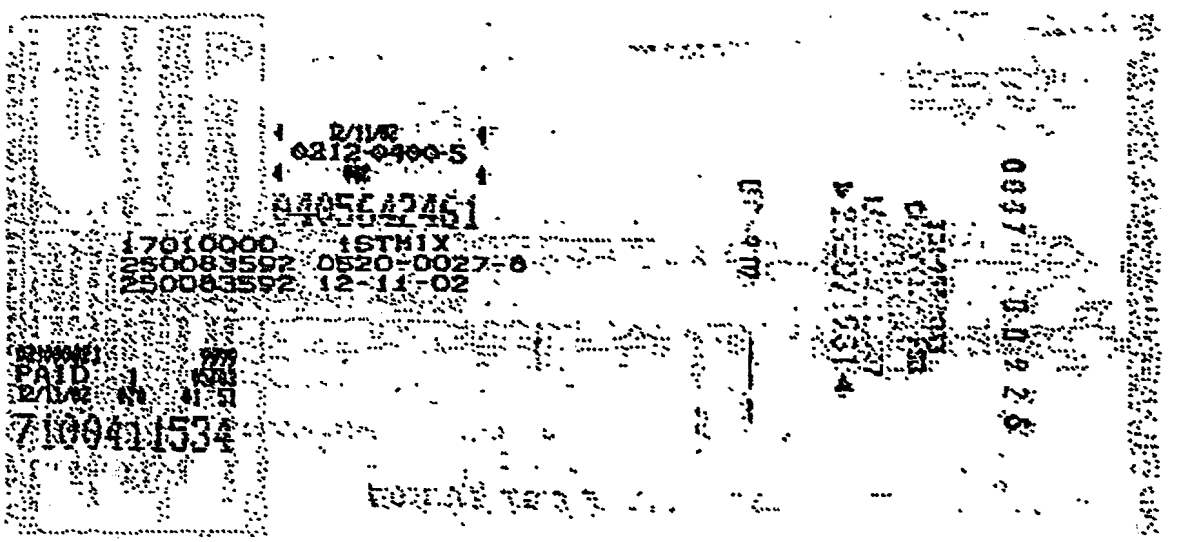
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071411533 Posting date 11-DEC-02



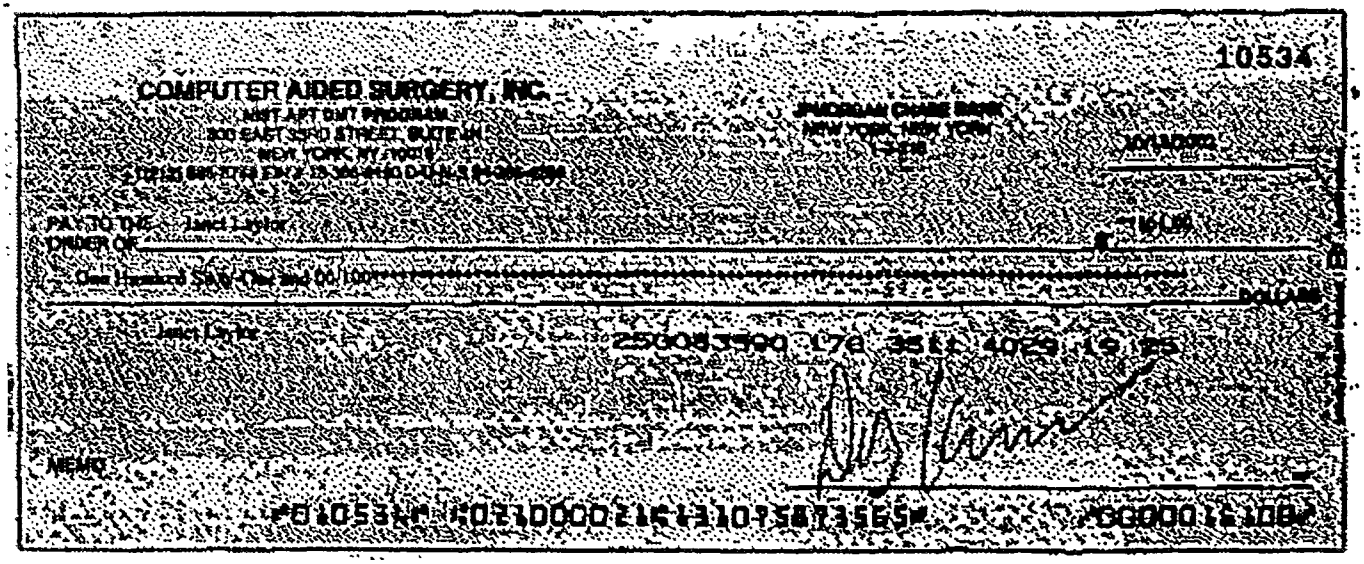


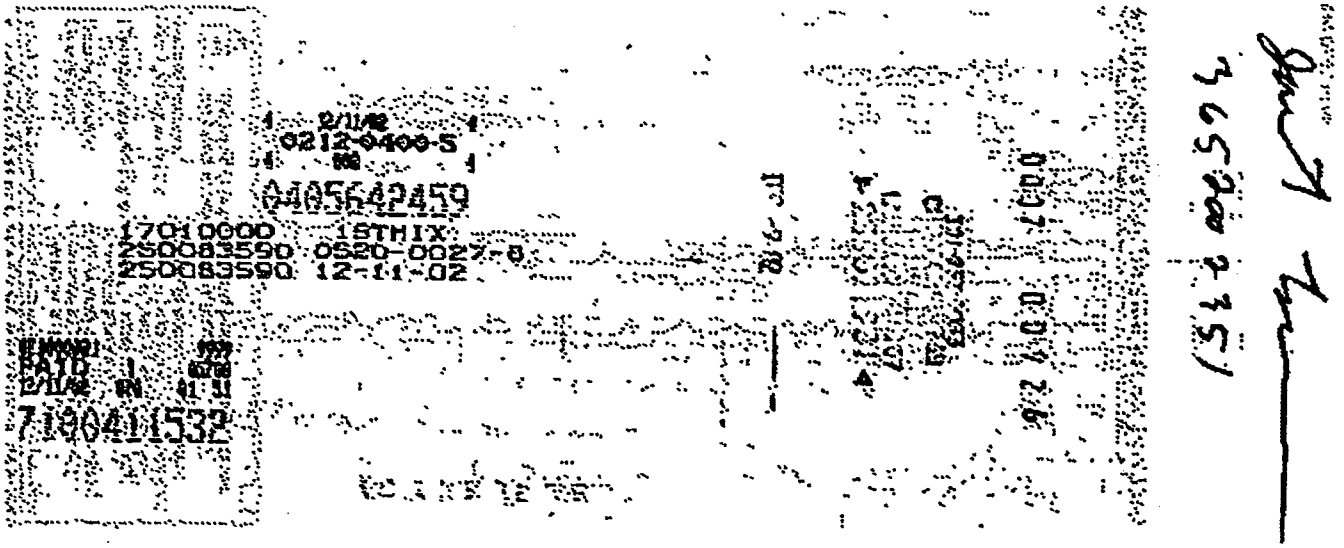
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071411534 Posting date 11-DEC-02



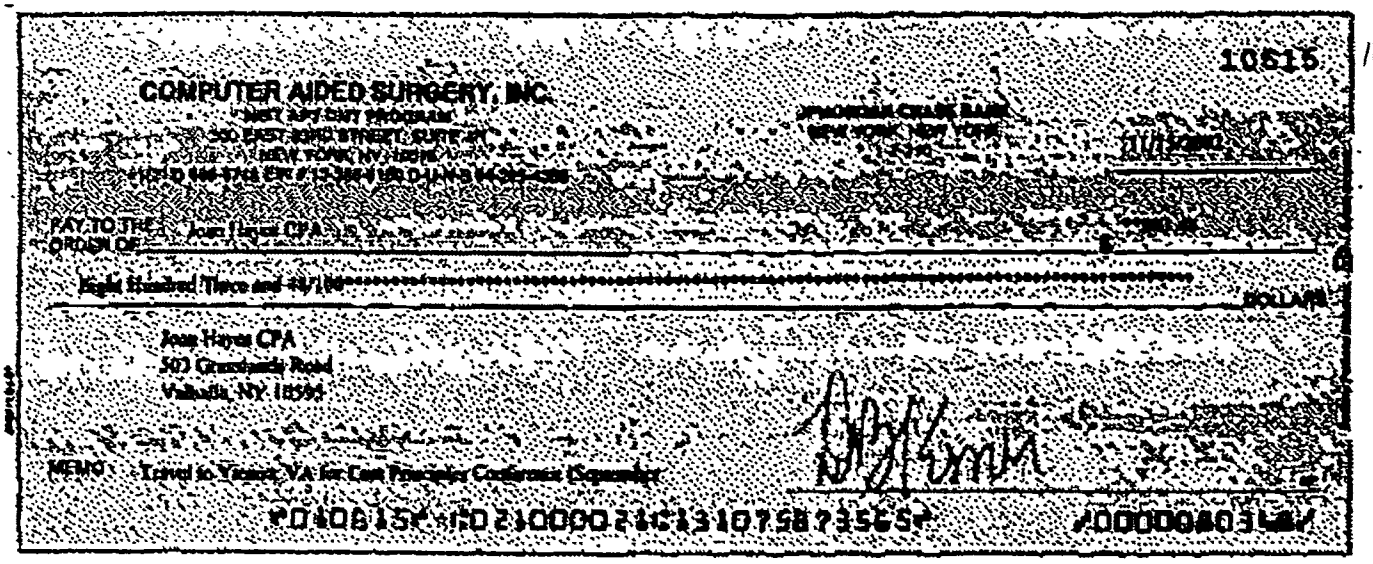


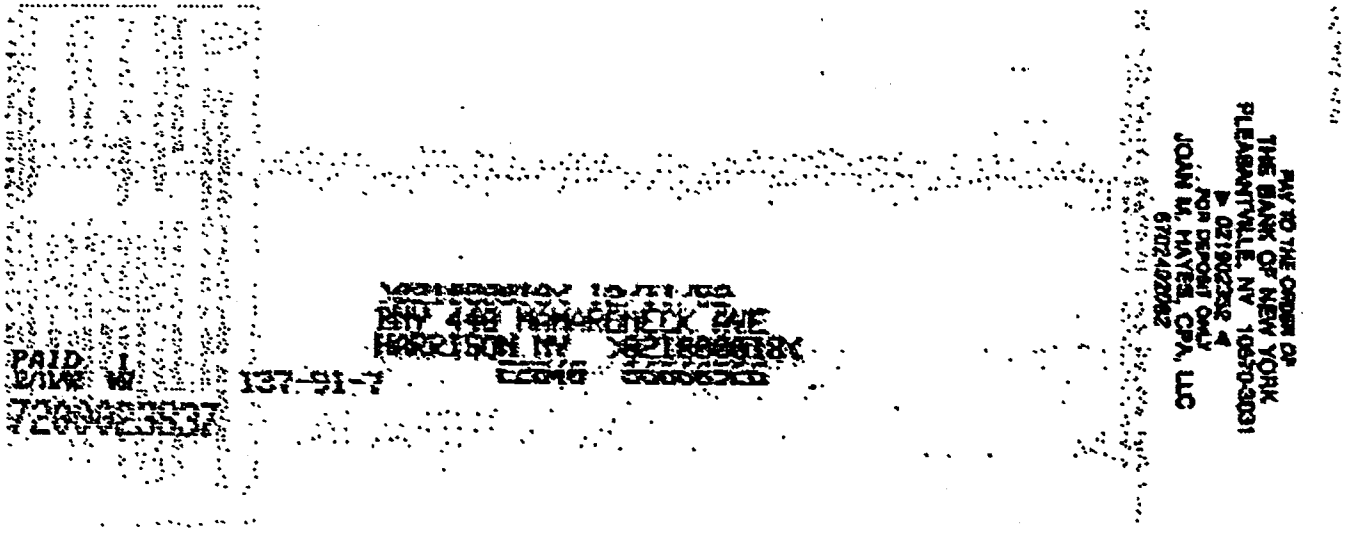
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071411532 Posting date 11-DEC-02



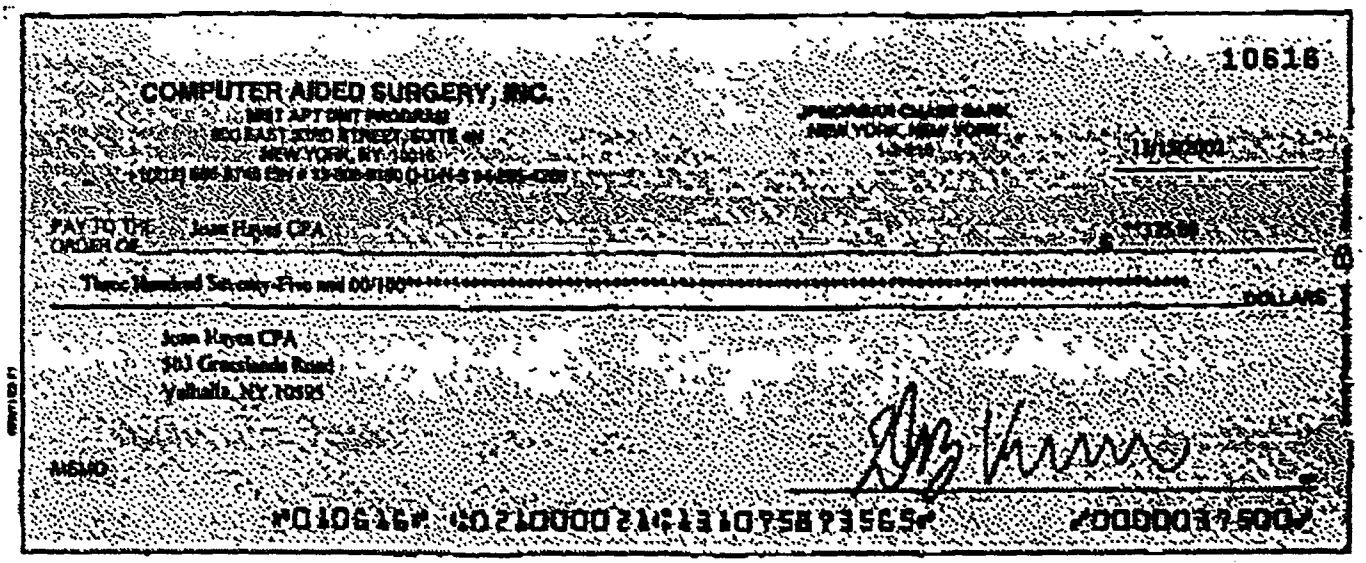


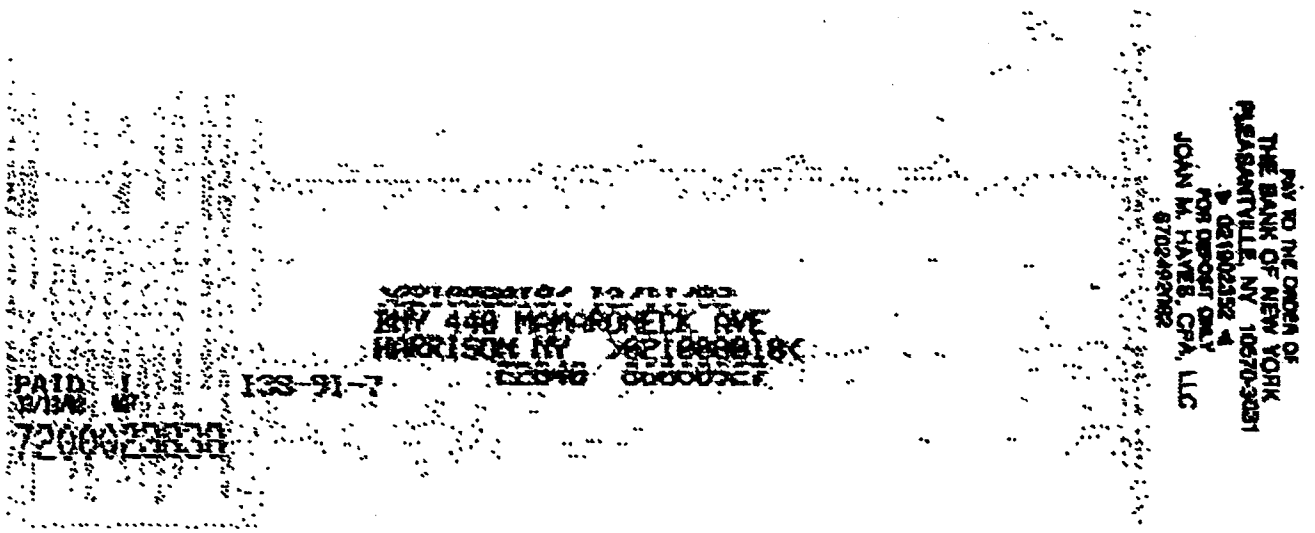
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012395047 Posting date 11-DEC-02



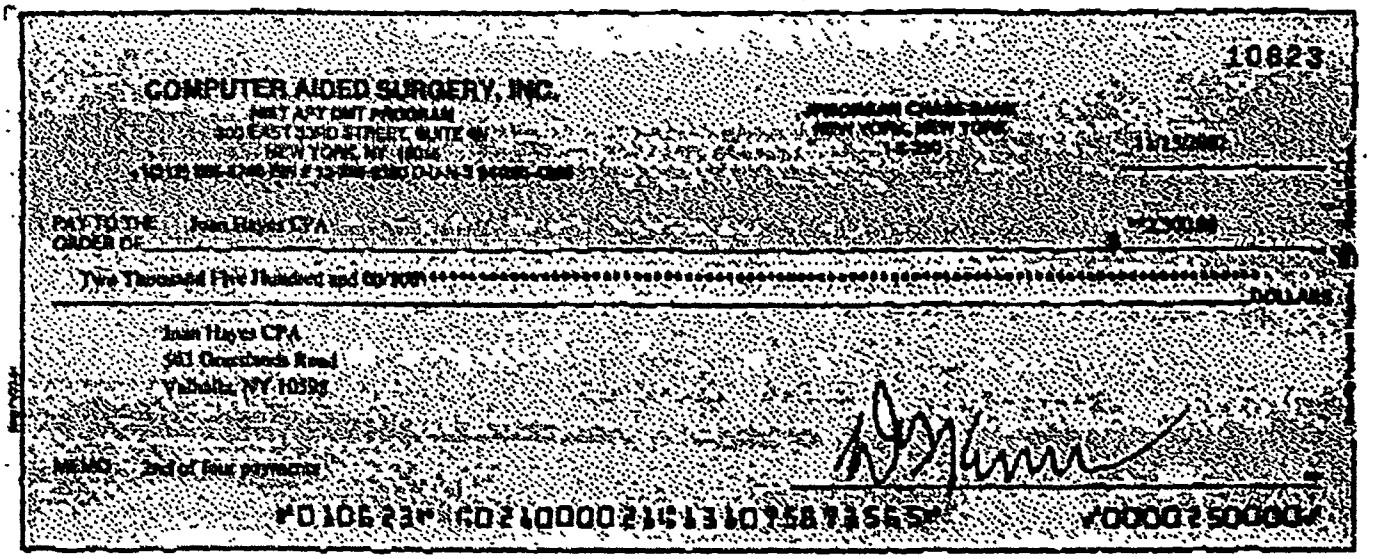


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012395048 Posting date 11-DEC-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012395049 Posting date 11-DEC-02



10623

COMPUTER AIDED SURGERY, INC.
[illegible] EAST 53RD STREET, SUITE [illegible]
NEW YORK, NY [illegible]

[illegible] CHASE BANK
NEW YORK, NEW YORK

10623

PAY TO THE ORDER OF Joan Hayes CPA $ 2500.00

Two Thousand Five Hundred and 00/100 DOLLARS

Joan Hayes CPA
461 Greenbush Road
Yorktown, NY 10598

MEMO 2nd of four payments

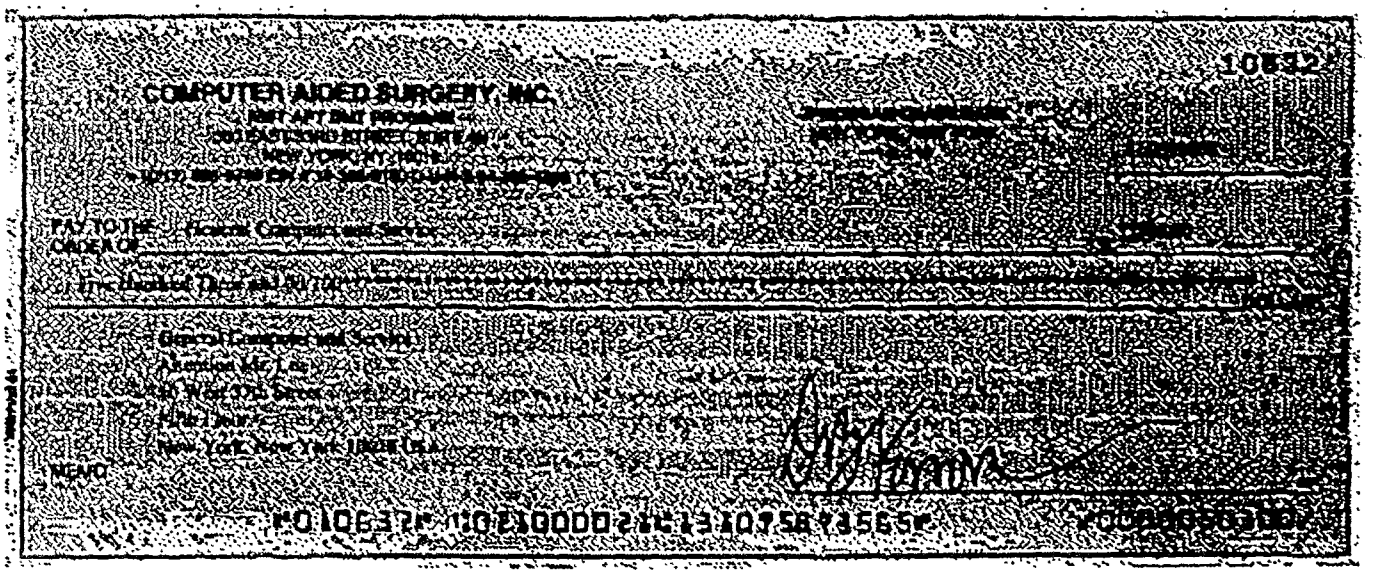
⑈010623⑈ ⑆021000021⑆313019587356⑆ ⑈0000250000⑈

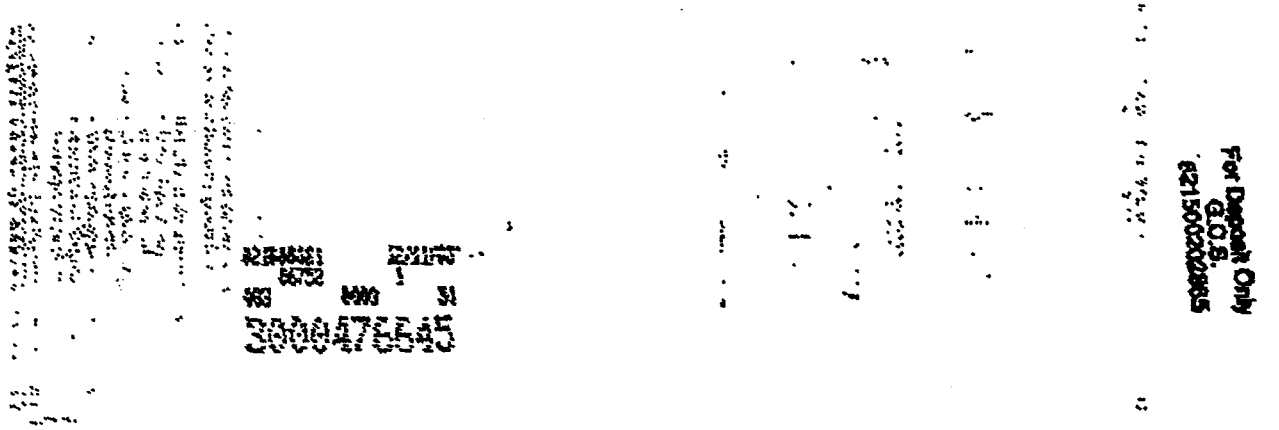
Joan Hayes, CPA, LLC

ENV 440 MAMARONECK AVE
HARRISON NY [illegible]

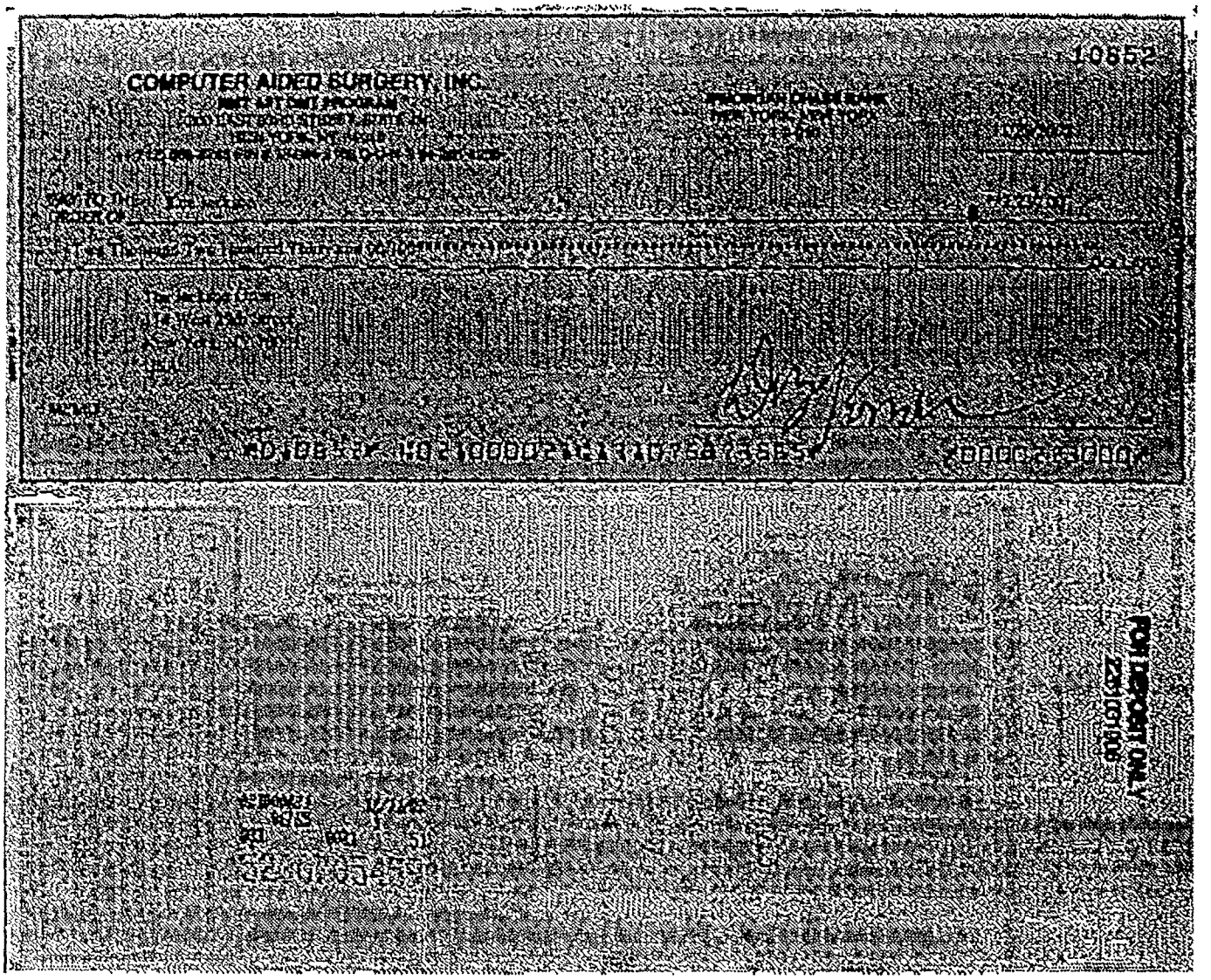
PAID 1 139-91-7
12/13/02 NY
7200023639

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030476645 Posting date 11-DEC-02

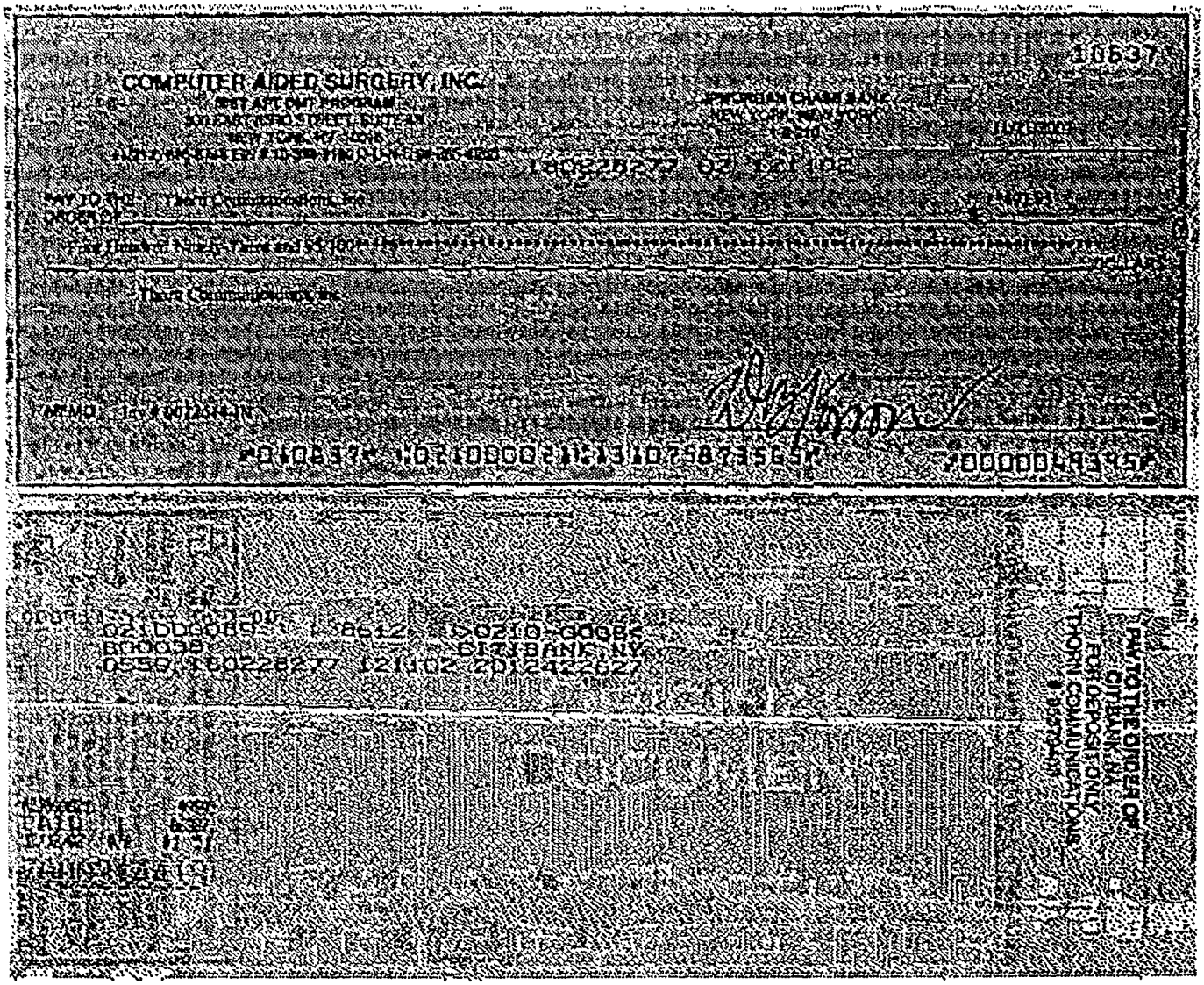




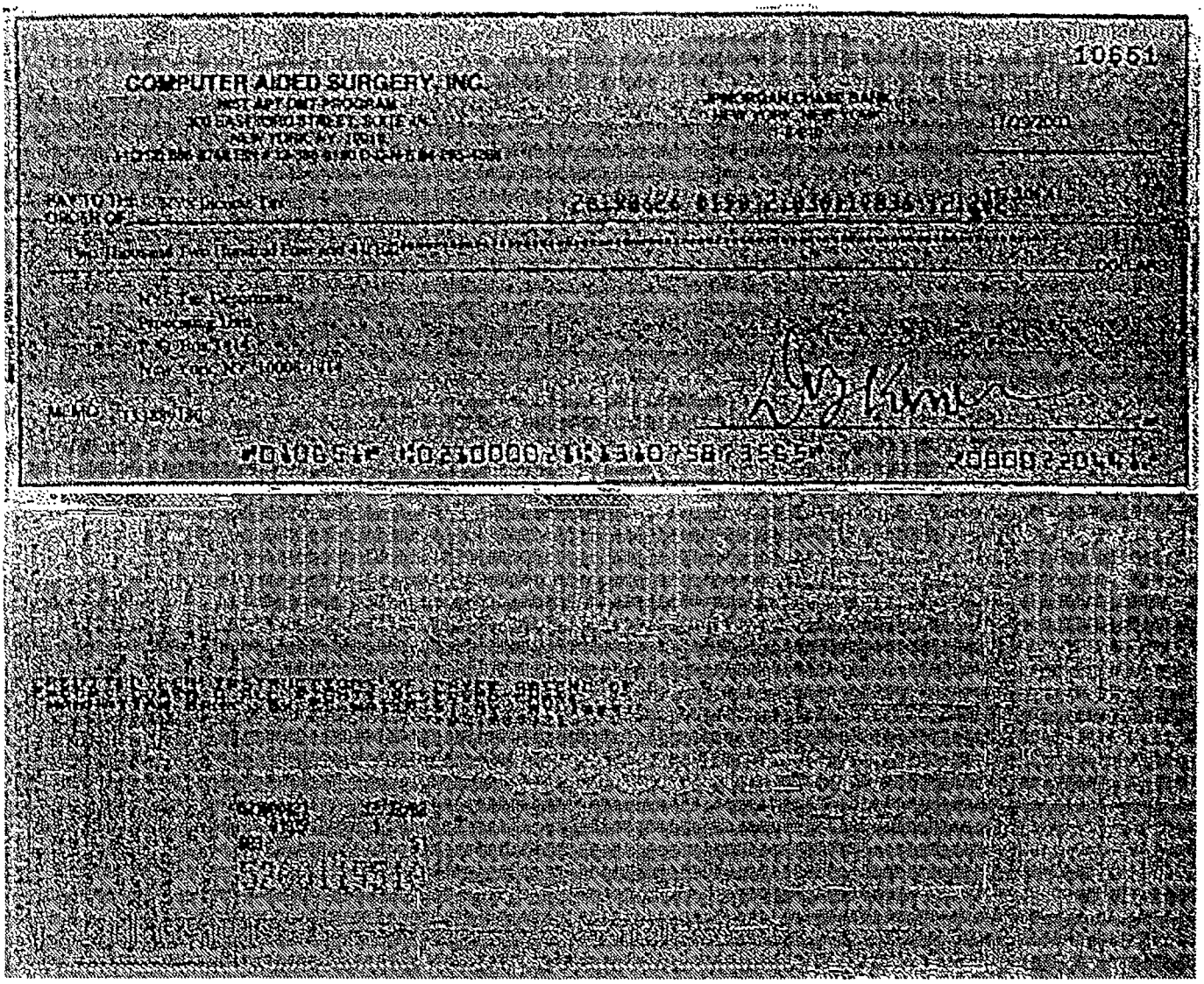
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052705459 Posting date 11-DEC-02



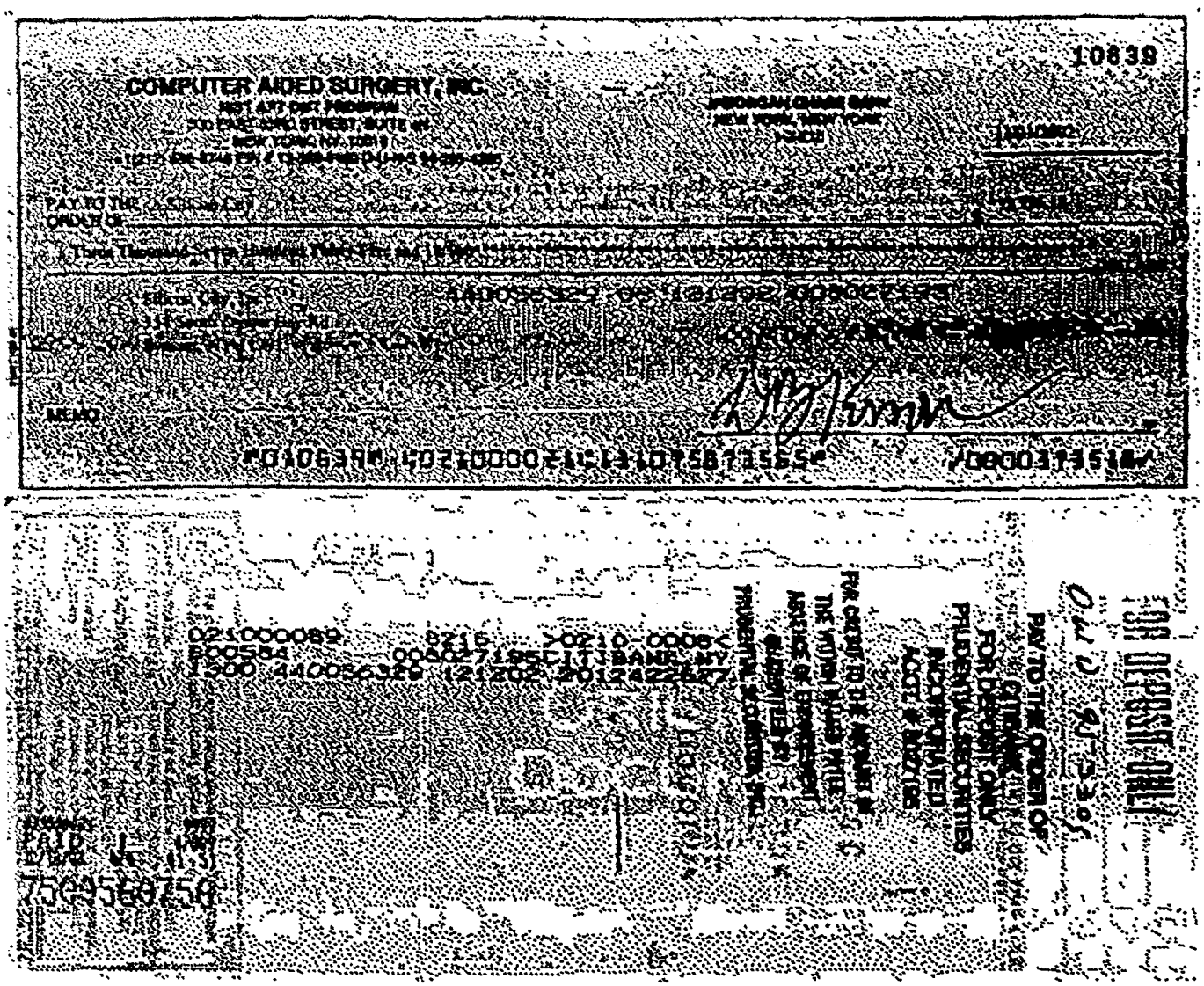
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070314419 Posting date 12-DEC-02



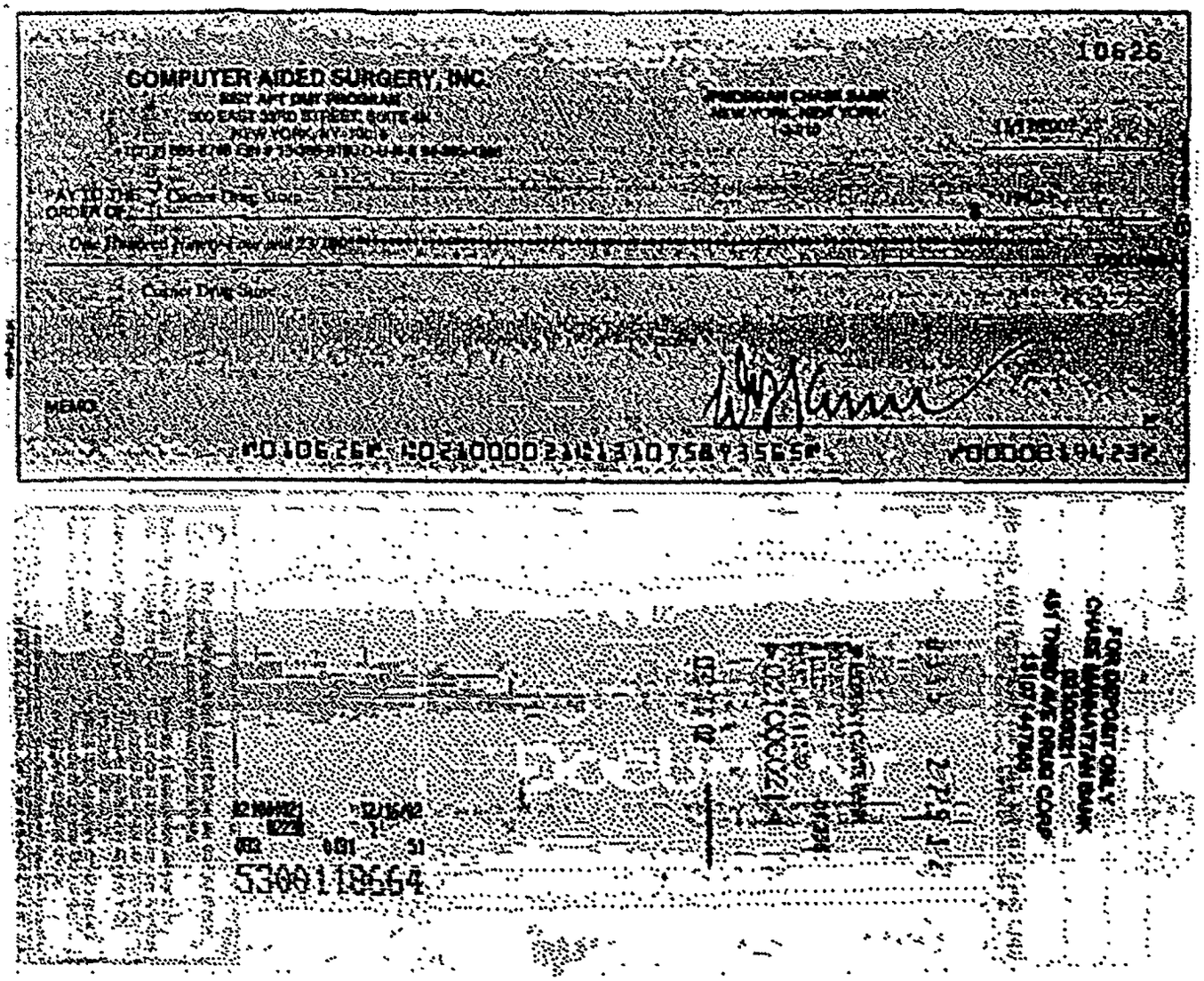
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052119510 Posting date 12-DEC-02



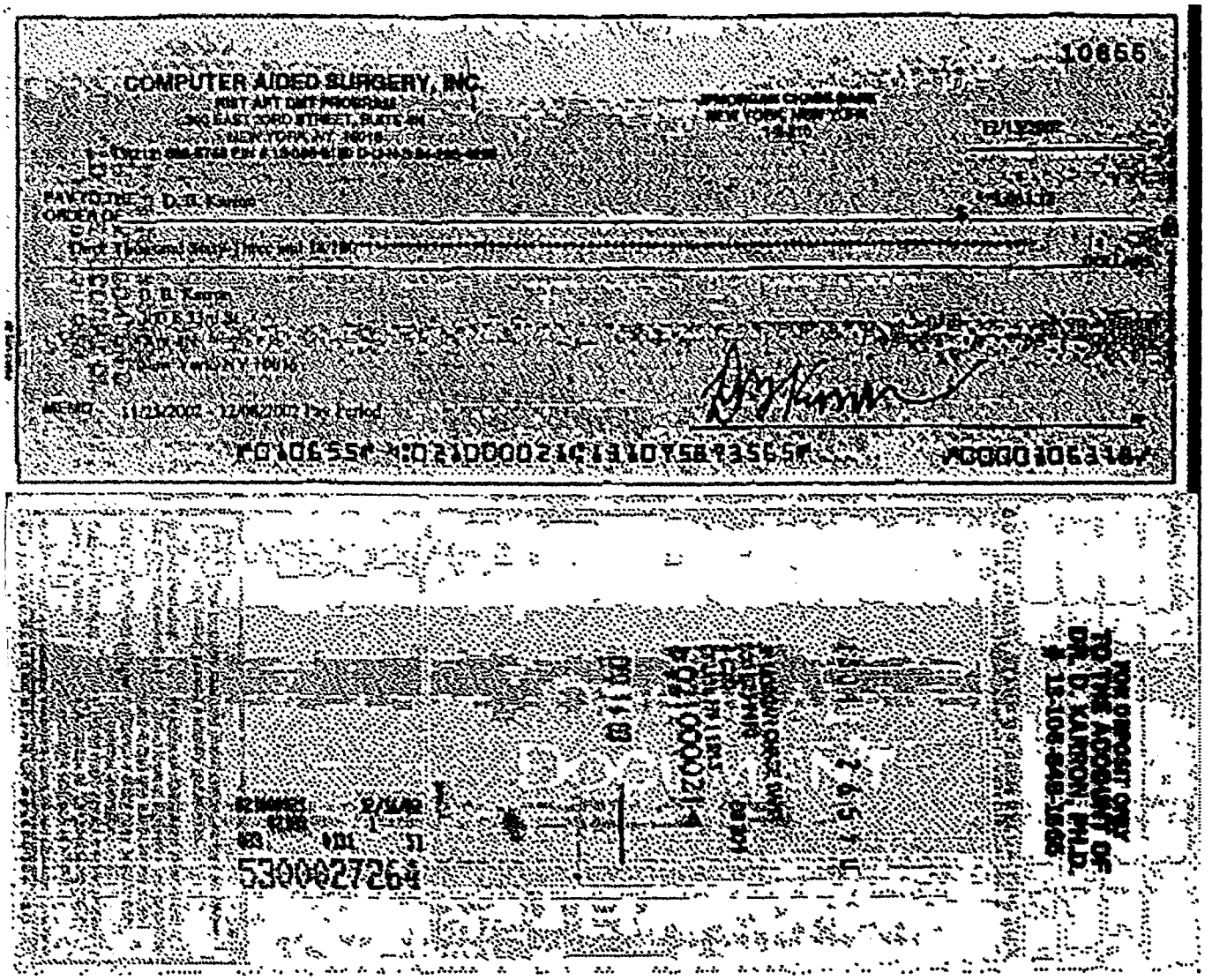
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075560756 Posting date 13-DEC-02



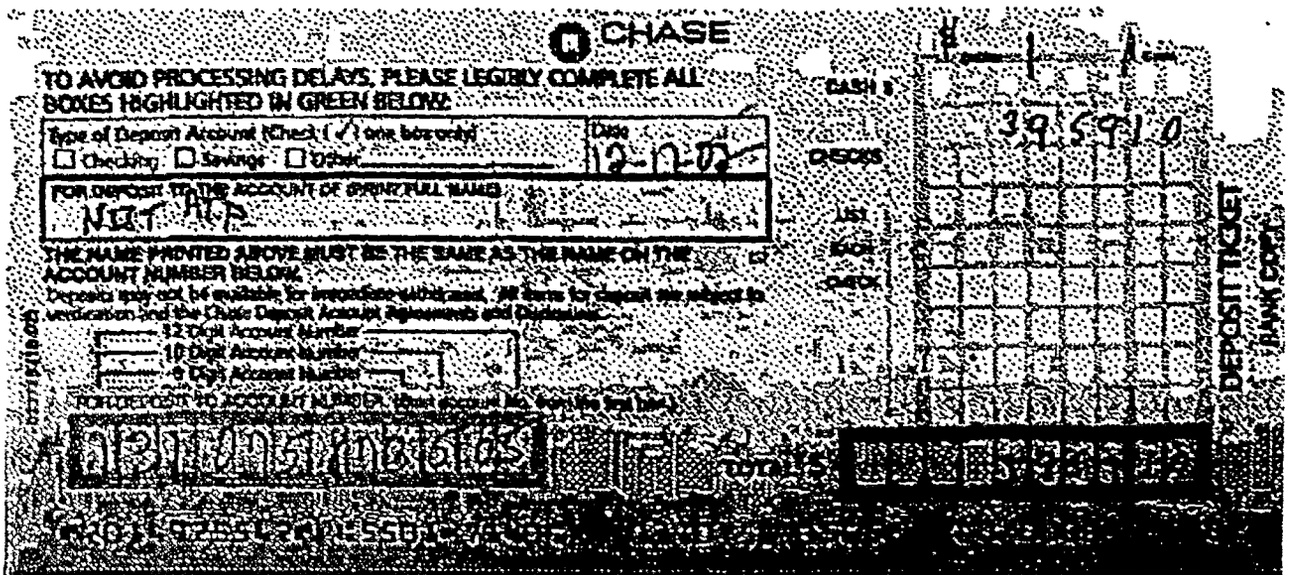
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053118664 Posting date 16-DEC-02

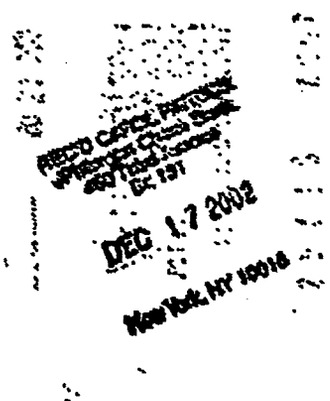


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053027264 Posting date 16-DEC-02



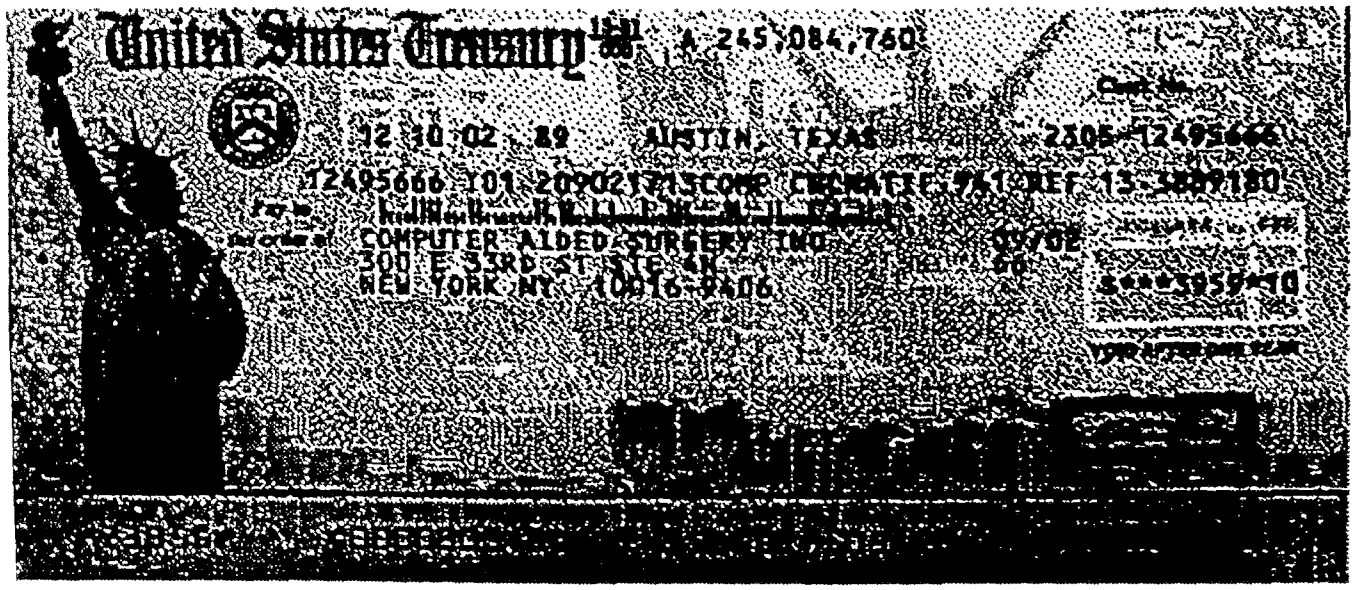
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028360688 Posting date 17-DEC-02

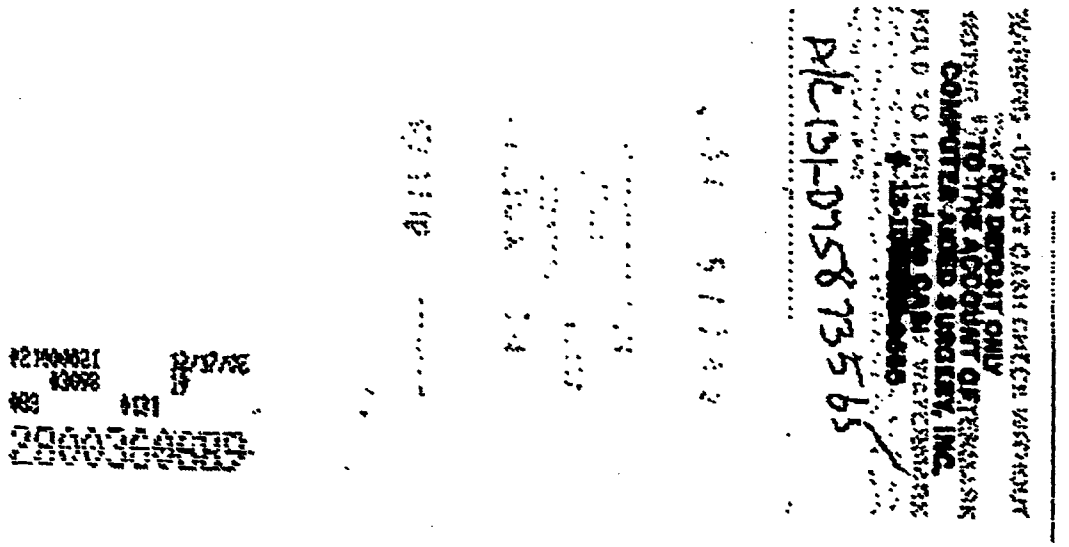




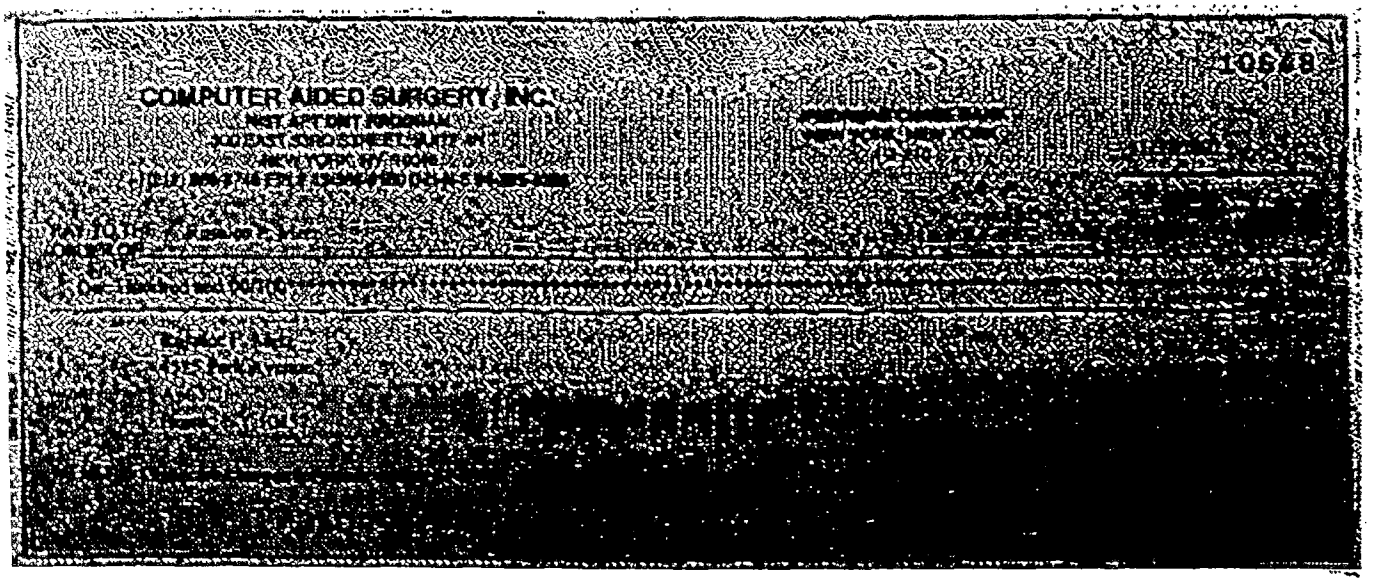
12/17/02
4651 51
28003606B8

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028360689 Posting date 17-DEC-02





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028644269 Posting date 18-DEC-02

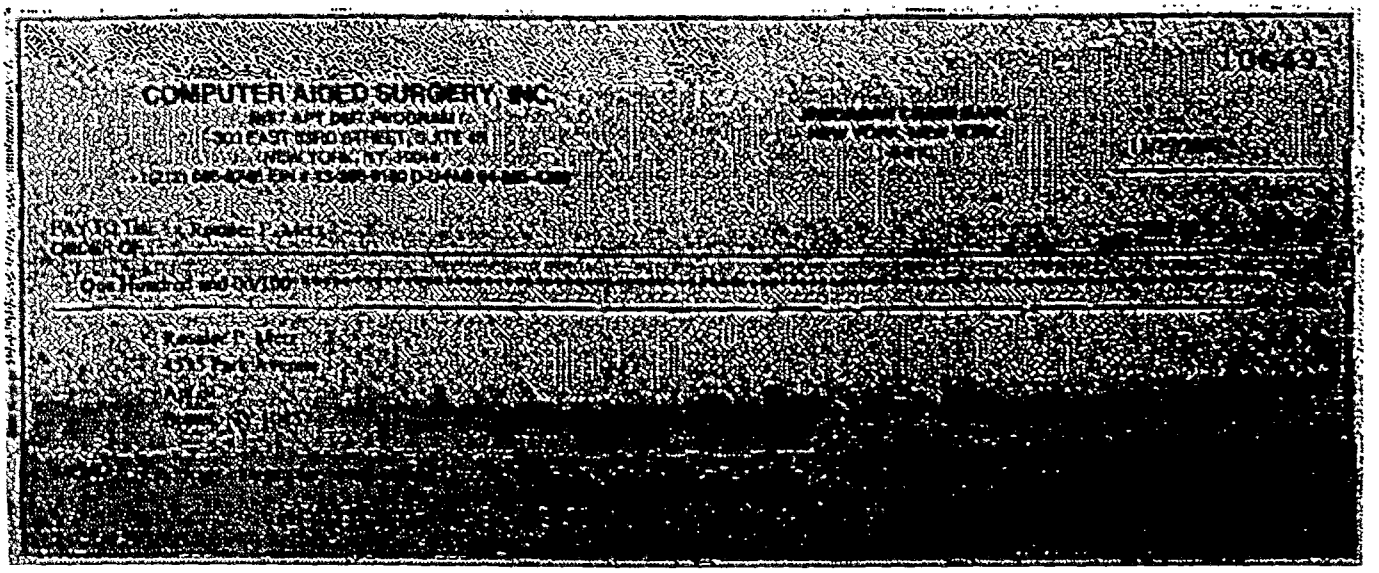


10648

R. Medz
Plus check has been
endorsed to Rubber Duck
Mich Inc. Why not

12/12/02
28006#4269

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028644271 Posting date 18-DEC-02



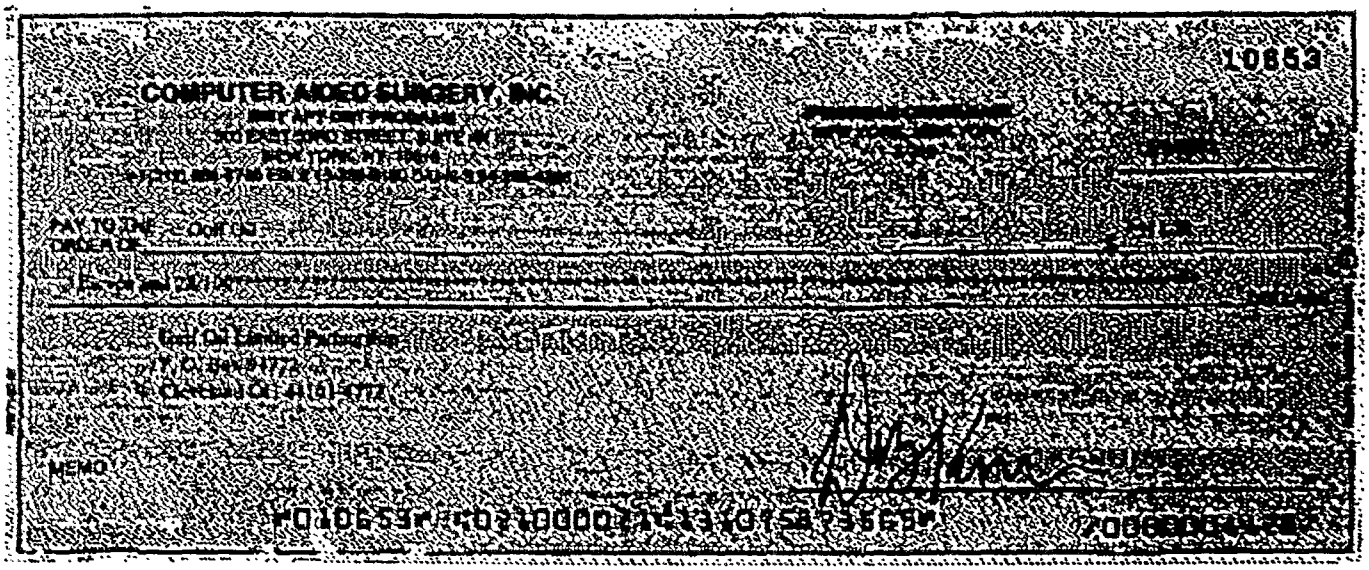
10649

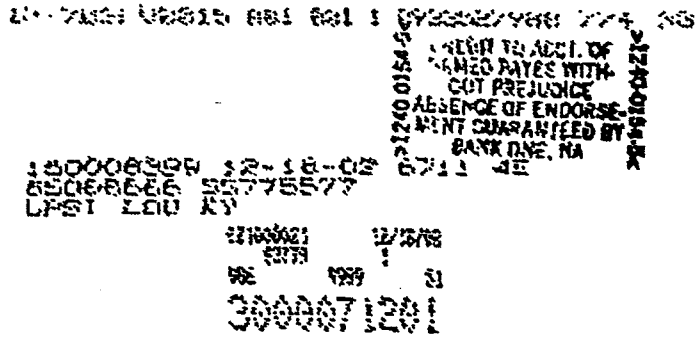
This check has been endorsed by Nicholas Wynter
Nicholas Wynter

12/10/02

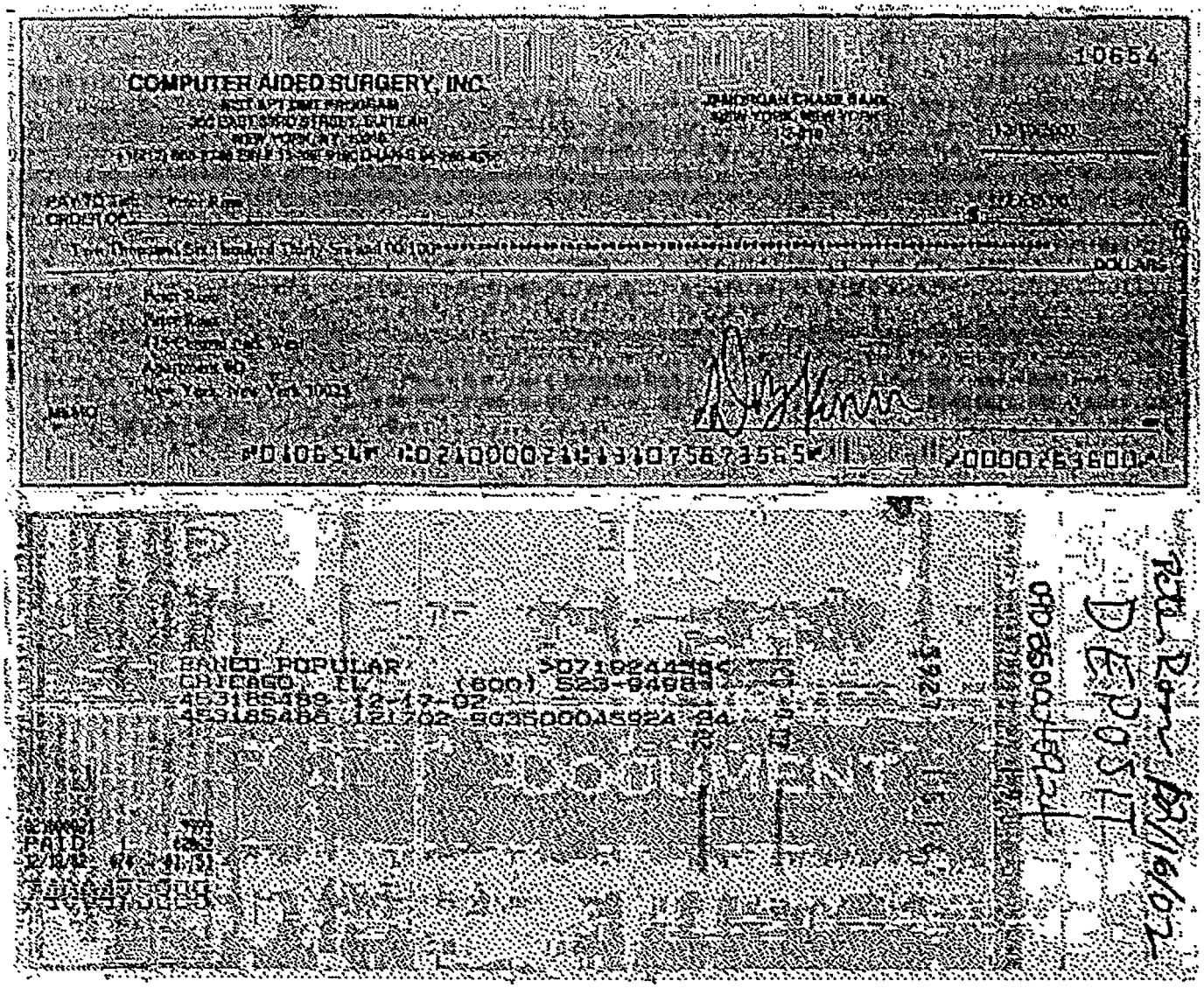
2800644271

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030071201 Posting date 18-DEC-02

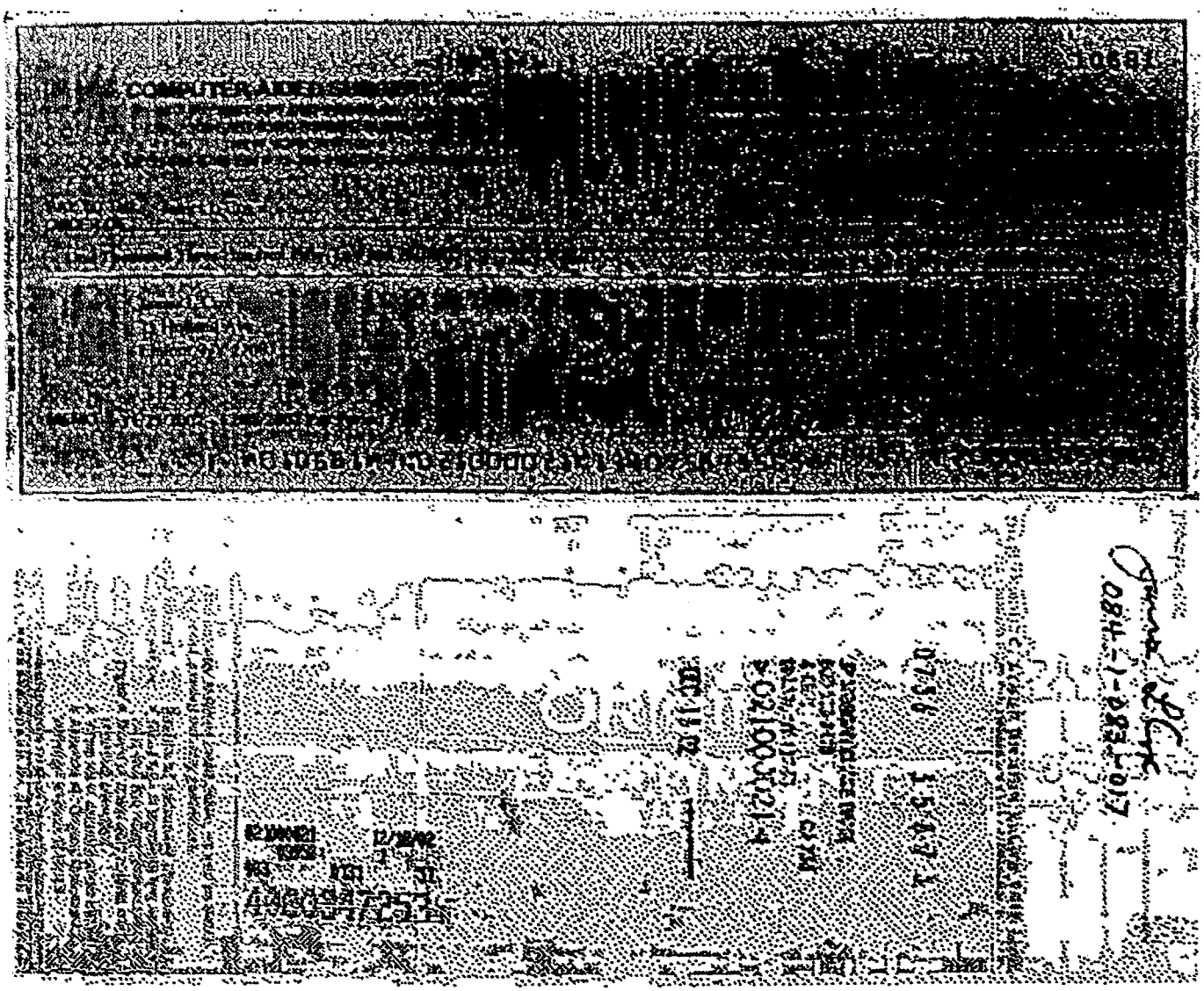




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074473888 Posting date 18-DEC-02

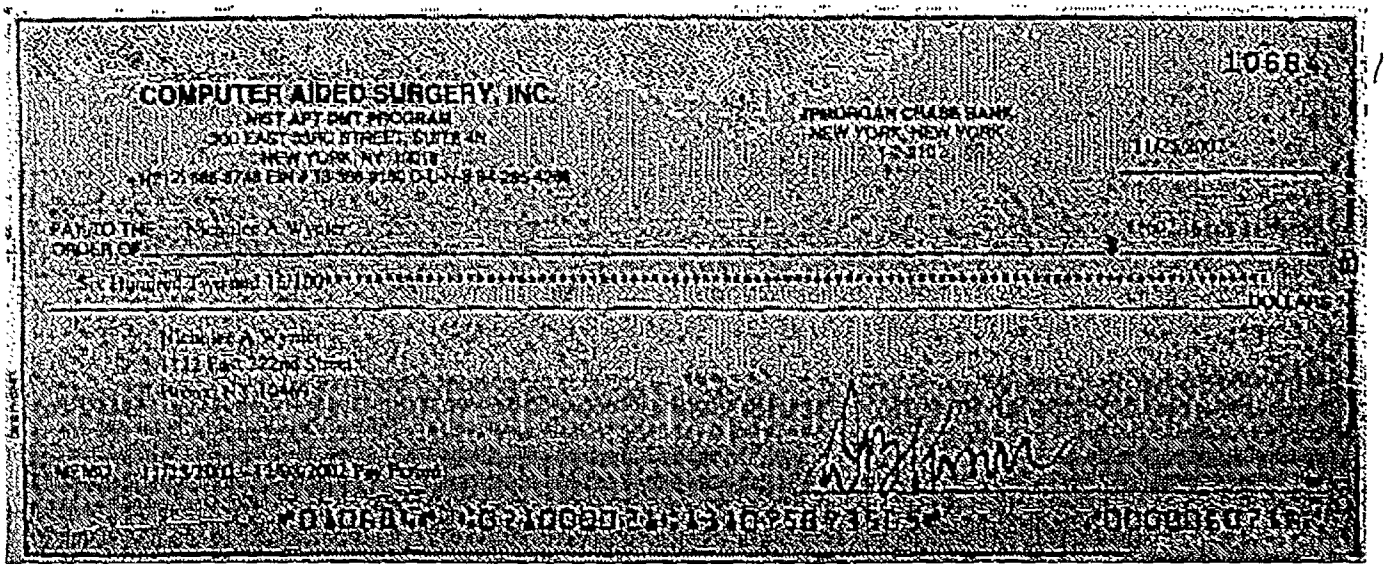


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040347253 Posting date 18-DEC-02



10681

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028644272 Posting date 18-DEC-02

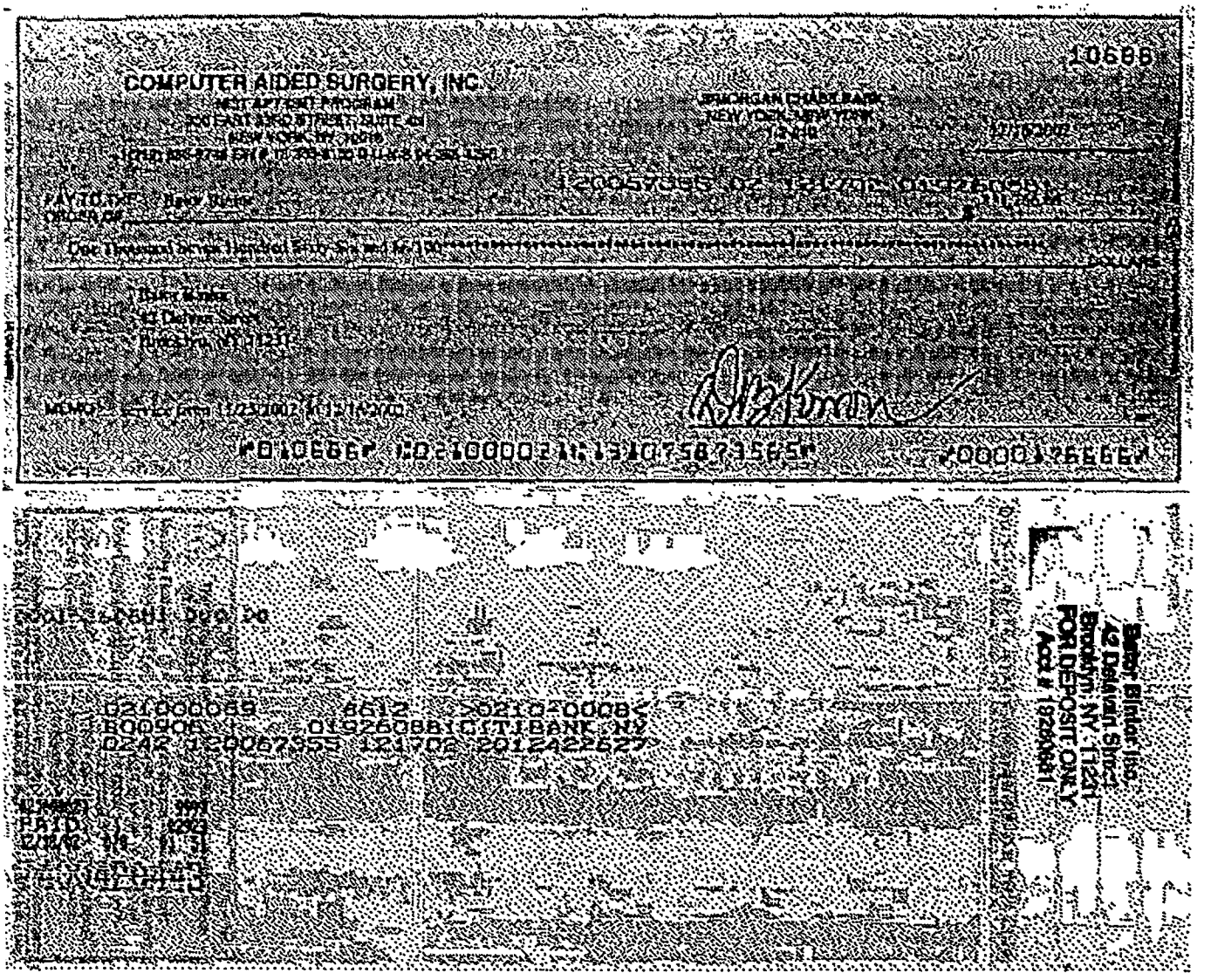


10684

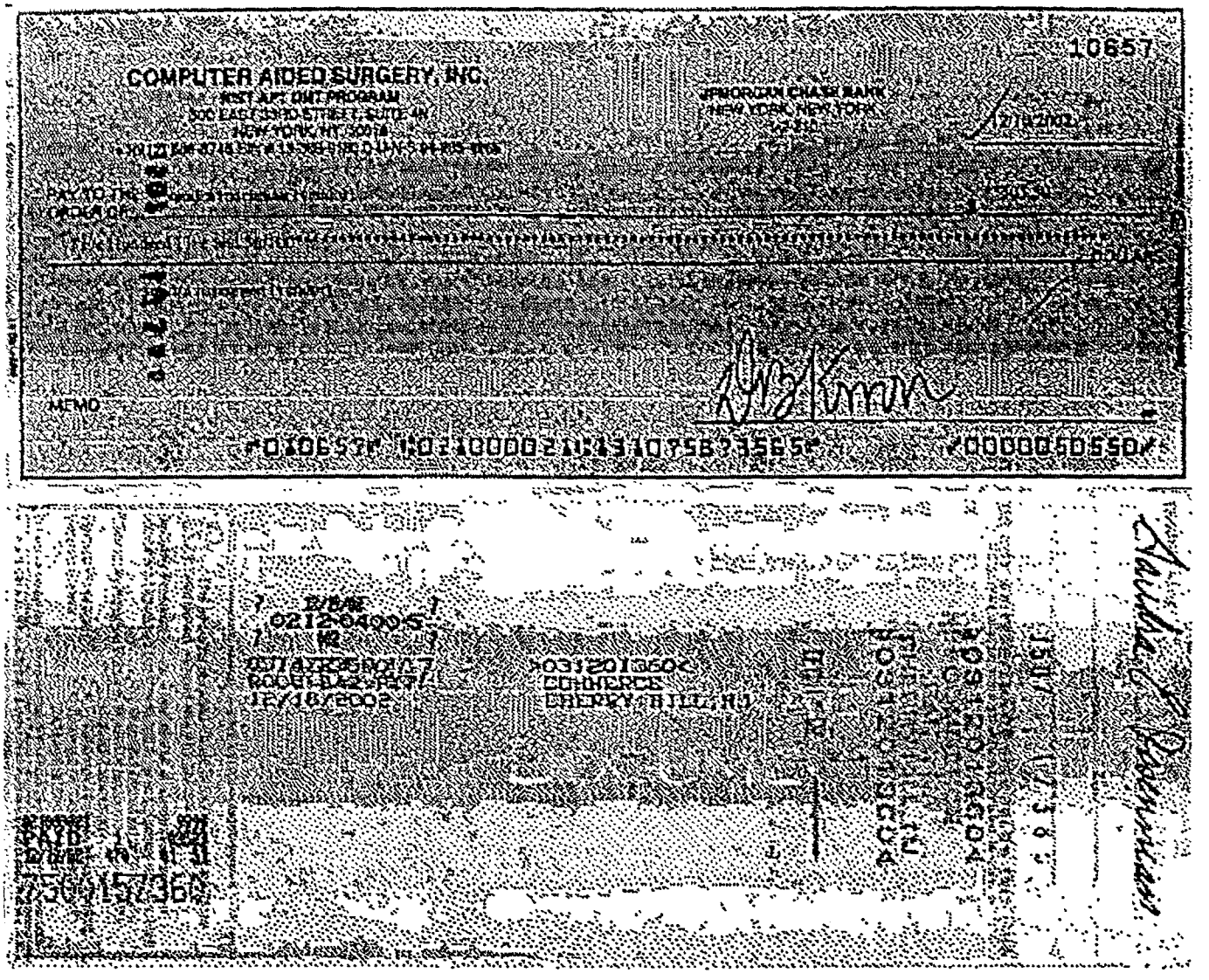
Nicholas Wynter

28644272

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074420443 Posting date 18-DEC-02

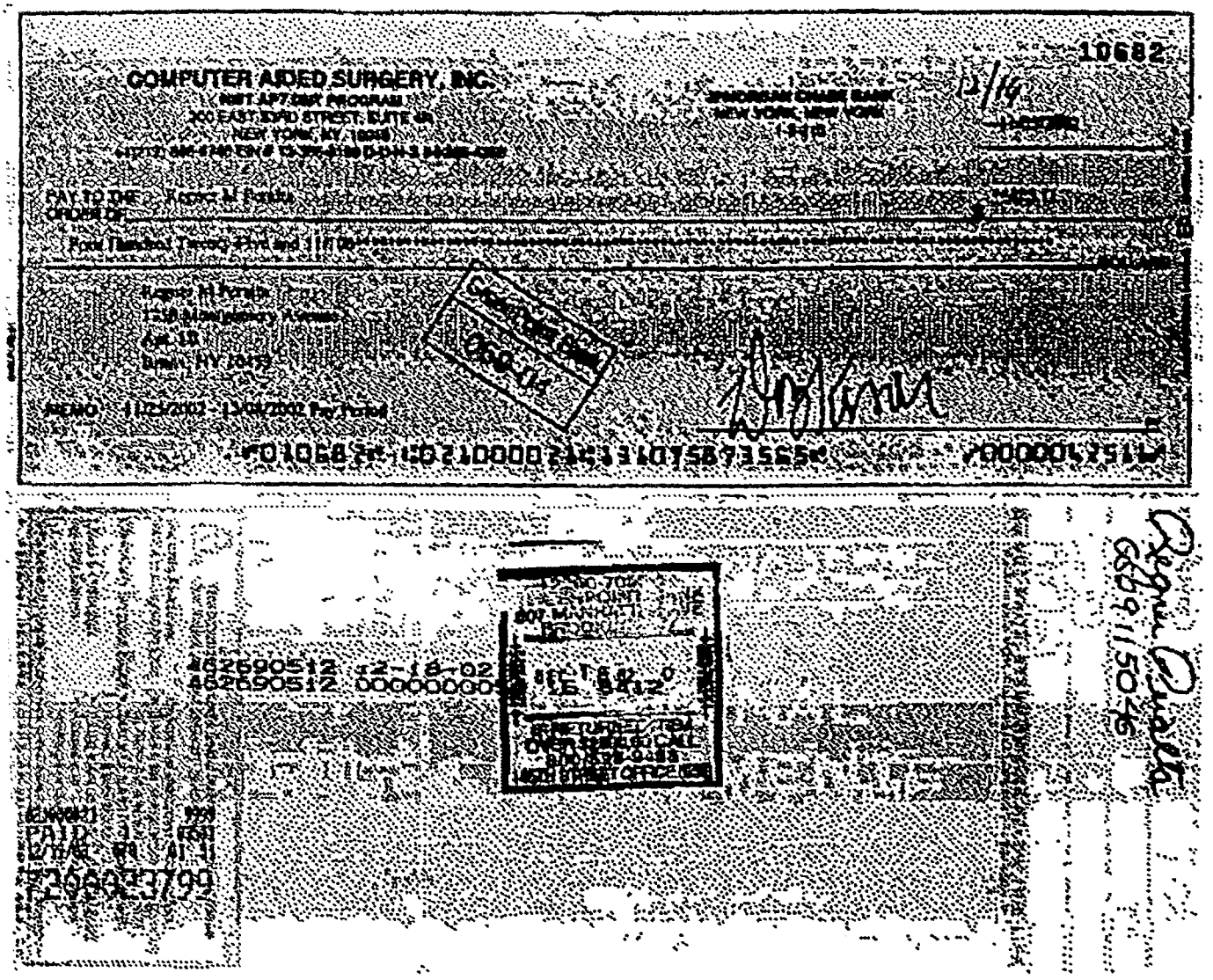


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0075157360 Posting date 19-DEC-02

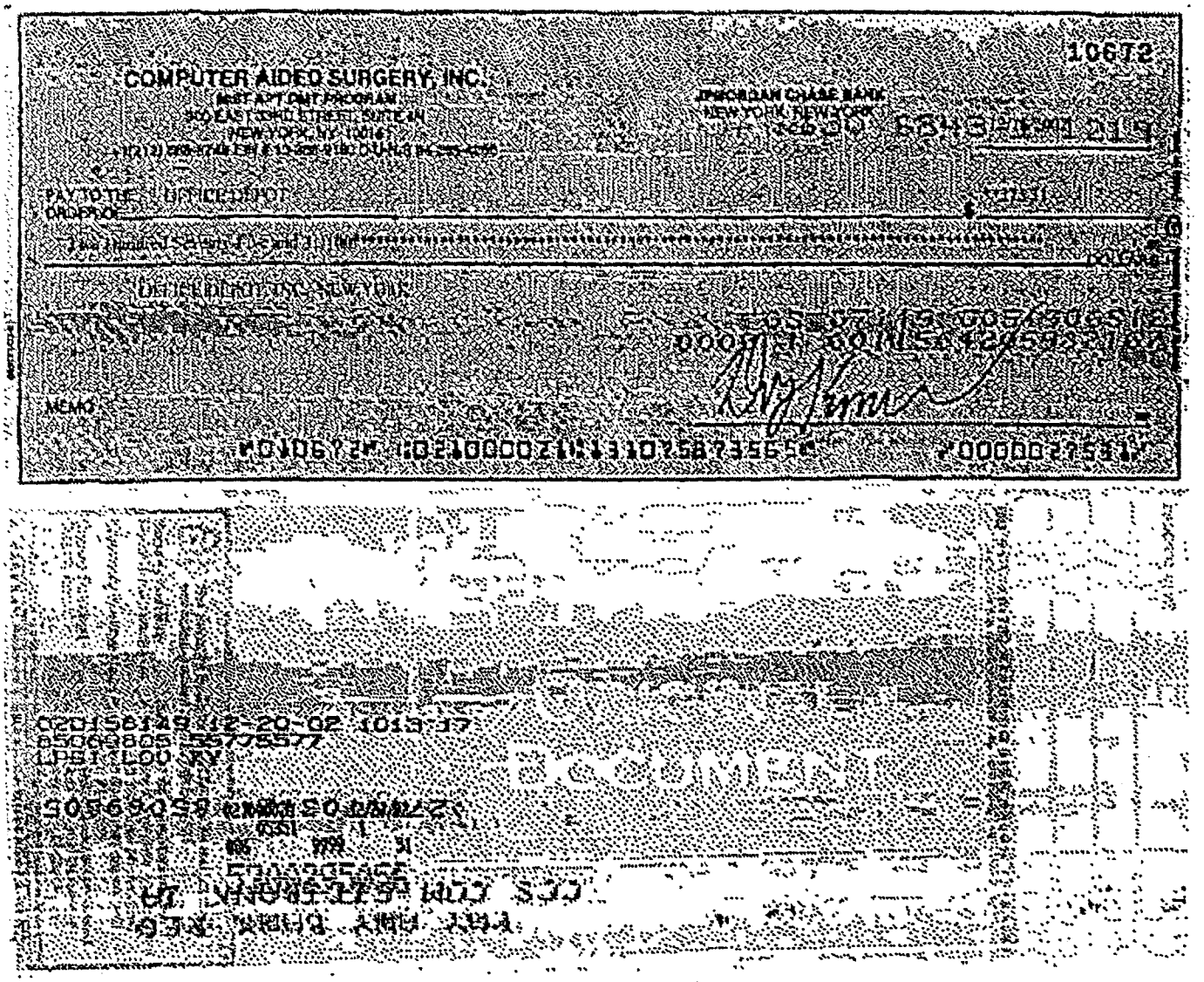


Sandra Rosenman
SGI
Homeland security
mfg Compliance

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072023799 Posting date 19-DEC-02

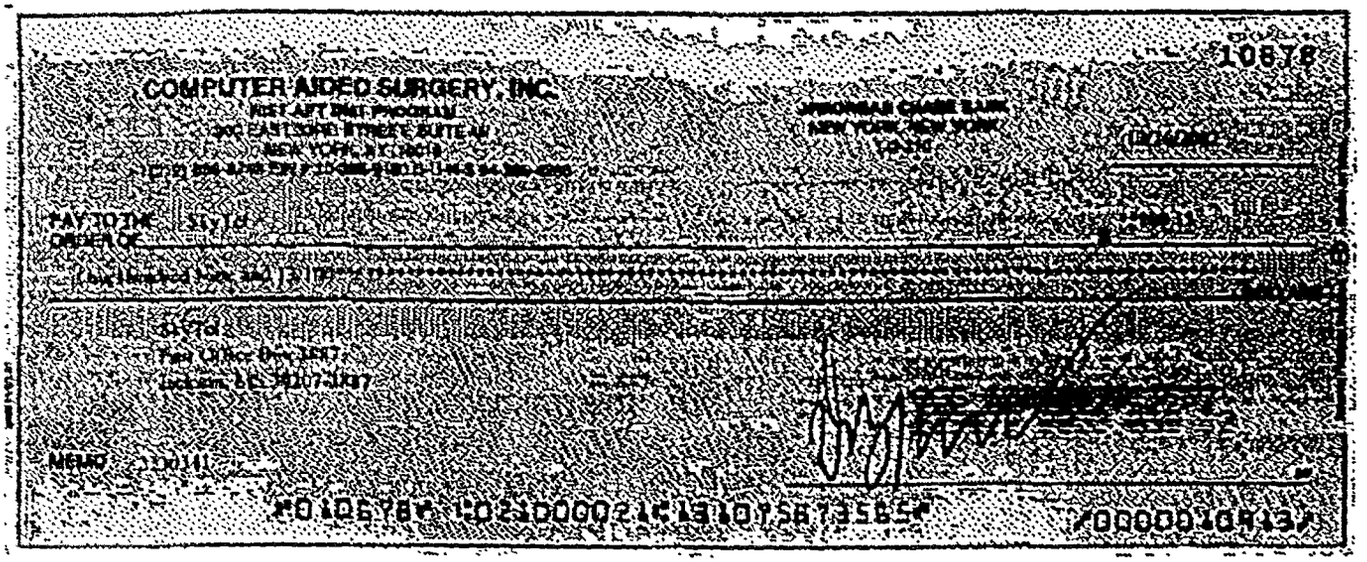


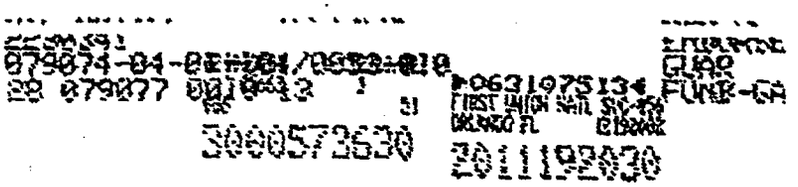
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053295056 Posting date 20-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030573630 Posting date 20-DEC-02

10878





December 21 - January 23, 2003

131-00131-B015-00131- -023-5-02-3CA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 77

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	1,838.12	2,077.68	1,269.60	2,646.20
Business Checking 131-0758735-65	19,742.72	69,000.00	62,103.76	26,638.96
Total	**21,580.84**	**71,077.68**	**63,373.36**	**29,285.16**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in December totaled $19,713.12.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		1,838.12
Deposits and Credits	2	2,077.68
Withdrawals and Debits	2	1,003.56
Checks Paid	1	266.04
Ending Balance		**2,646.20**

Deposits and Credits

Date	*Description*	*Amount*
12/30	Deposit	77.68
01/23	Deposit	2,000.00
	Total	**2,077.68**

Withdrawals and Debits

Date	*Description*	*Amount*
12/31	Online Bnkg Trnsf To Chk # 131-0758735-65 370726	1,000.00
01/02	Analysis Fee For The Month Of December	3.56
	Total	**1,003.56**

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking
Account # 131-0682996-65 — Computer Aided Surgery Inc
(continued)

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3206	01/02	266.04						

* *indicates gap in check sequence*

Total (1 check) 266.04

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
12/30	1,915.80	12/31	915.80	01/02	646.20	01/23	2,646.20

Analysis Fee Explanation

An Analysis Fee of $3.56 was charged to your account on 01/02 based on your activity and balances during the period 12/01 - 12/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 12/01 - 12/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	2	$ 3.00	6.00	Deposit Ticket	5	$ 0.20	1.00
Check Deposited	5	$ 0.20	1.00	Check Paid	60	$ 0.20	12.00

Total Itemized Service Charges	20.00
Monthly Maintenance Charge	10.00
Total Charges Before Earnings Credit	30.00
Less Earnings Credit on $ 17,625.70 of combined checking average collected balances	26.44
Analysis Fee for December	**3.56**

With combined Business Banking balances of $40,000.00 or more, you will avoid the monthly maintenance charge.

Business Checking
Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		19,742.72
Deposits and Credits	4	69,000.00
Withdrawals and Debits	2	2,935.20
Checks Paid	76	59,168.56
Ending Balance		**26,638.96**

Deposits and Credits

Date	Description	Amount
12/31	Online Bnkg Trnsf Fr Chk # 131-0682996-65 370726	1,000.00
12/31	Asap Grant Pay 123102 123002C0000074	20,000.00
01/10	Asap Grant Pay 011003 010903C0000080	20,000.00
01/22	Asap Grant Pay 012203 012103D0000118	28,000.00
	Total	**69,000.00**

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking
(continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Withdrawals and Debits

Date	*Description*	*Amount*
12/30	American Express Elec Remit 123002 021228060348770	1,450.30
01/13	American Express Elec Remit 011303 030111060721631	1,484.90
	Total	**2,935.20**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
10624	12/24	500.00	10691*	12/31	100.00	10723	01/10	18.01
10625	01/13	3,727.40	10692	01/13	494.00	10724	01/17	79.10
10640*	01/13	5,000.00	10694*	01/09	224.00	10725	01/17	222.41
10656*	12/26	250.00	10695	01/10	466.66	10726	01/21	13.69
10658*	12/23	100.00	10697*	01/13	136.33	10727	01/21	11.00
10659	12/23	100.00	10698	12/31	5,328.98	10728	01/13	397.00
10660	12/31	100.79	10700*	01/13	438.00	10729	01/21	457.00
10662*	12/30	41.70	10701	12/31	1,175.53	10730	01/21	1,000.00
10663	12/30	336.48	10702	01/06	100.00	10731	01/13	395.00
10664	12/31	641.62	10703	01/06	100.00	10733*	01/22	48.96
10665	01/13	540.00	10704	01/06	100.00	10734	01/21	12.50
10666	01/02	197.14	10706*	01/09	493.95	10735	01/21	24.35
10667	12/31	60.00	10707	01/08	40.52	10736	01/15	441.10
10668	12/31	40.70	10708	01/07	724.00	10737	01/13	550.00
10669	12/23	392.00	10709	01/07	1,368.12	10740*	01/17	698.53
10670	01/02	14.14	10710	01/06	91.80	10741	01/17	487.52
10671	12/31	1,040.00	10711	01/21	2,054.00	10742	01/10	740.14
10673*	01/02	1,000.00	10713*	01/13	632.00	10743	01/10	3,063.18
10674	01/10	1,950.00	10714	01/13	1,185.00	10744	01/22	165.33
10676*	12/31	20.04	10715	01/21	2,411.42	10745	01/15	864.22
10677	12/23	79.98	10717*	01/15	1,037.06	10746	01/23	1,071.36
10679*	12/24	501.00	10718	01/21	9.14	10749*	01/23	1,541.29
10680	12/24	1,283.92	10719	01/22	90.29	10750	01/23	1,928.47
10687*	12/30	1,352.76	10720	01/10	374.99	10752*	01/23	2,812.37
10688	12/30	3,063.17	10721	01/09	33.54			
10689	01/02	543.52	10722	01/22	40.34			

** indicates gap in check sequence*

Total (76 checks) **59,168.56**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
12/23	19,070.74	01/02	21,028.95	01/10	31,140.04	01/22	33,992.45
12/24	16,785.82	01/06	20,637.15	01/13	16,160.41	01/23	26,638.96
12/26	16,535.82	01/07	18,545.03	01/15	13,818.03		
12/30	10,291.41	01/08	18,504.51	01/17	12,330.47		
12/31	22,783.75	01/09	17,753.02	01/21	6,337.37		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured to the extent permitted by law. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.

B. ADD any deposits not yet shown on your statement. +

C. TOTAL (A and B above).

D. SUBTRACT total items outstanding (from chart at left). —

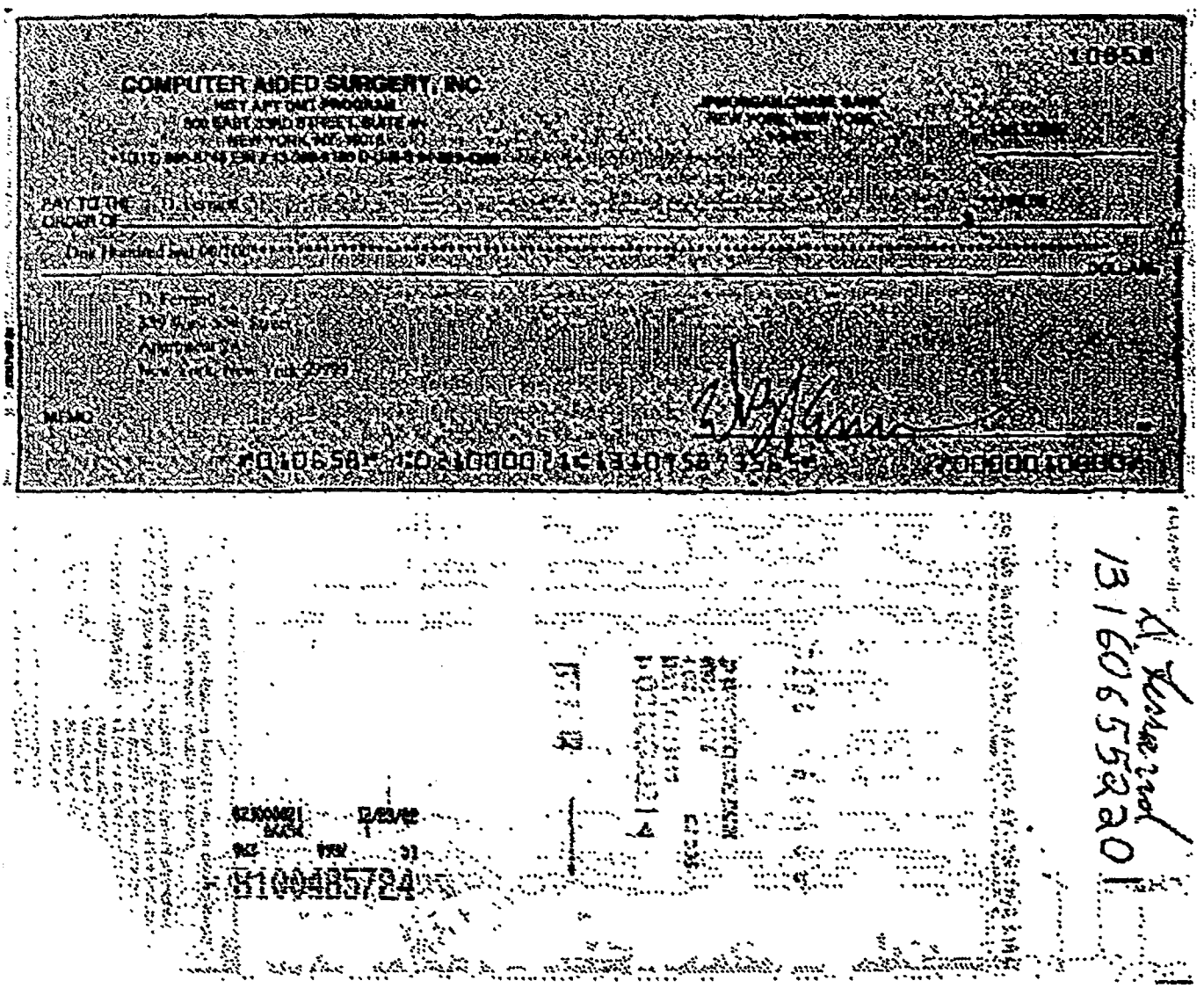
E. BALANCE (should equal your checkbook balance).

If you have any questions about your accounts, call the customer service number on the front of your statement.

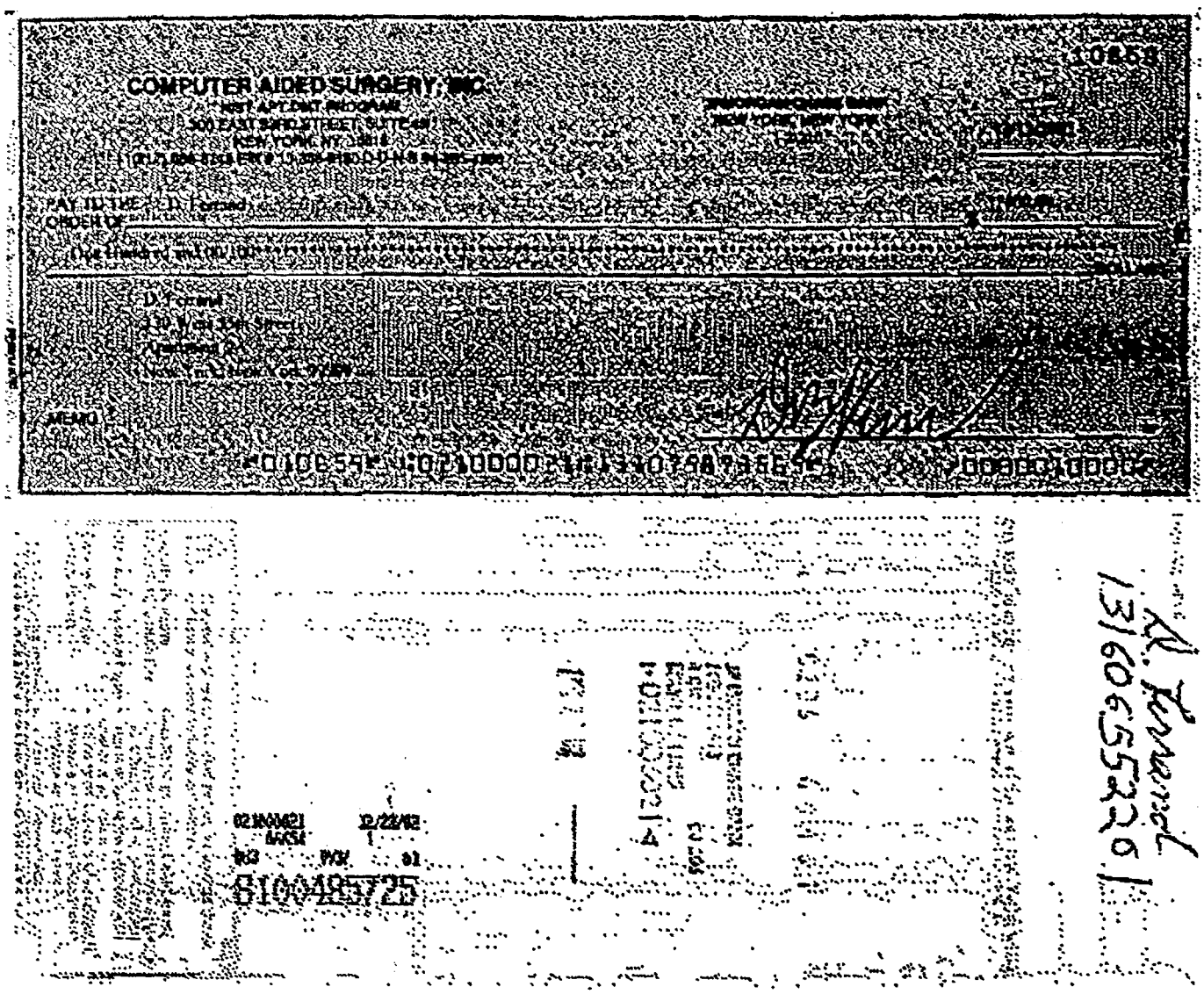
INTRODUCING THE SMALL BUSINESS INFOCENTER! Computer Aided Surgery Inc

Whatever your particular goals, knowing the latest small business news, trends and available resources can give you new ideas on where you want to go. Visit our enhanced website - www.chase.com/sbinfocenter, a new one-stop information center packed with resources essential to small business owners:
-Daily news feeds and weekly articles
-Chase products to suit your small business needs
-Links to helpful websites
-Special offers on business related products and services
Log on today - www.chase.com/sbinfocenter.

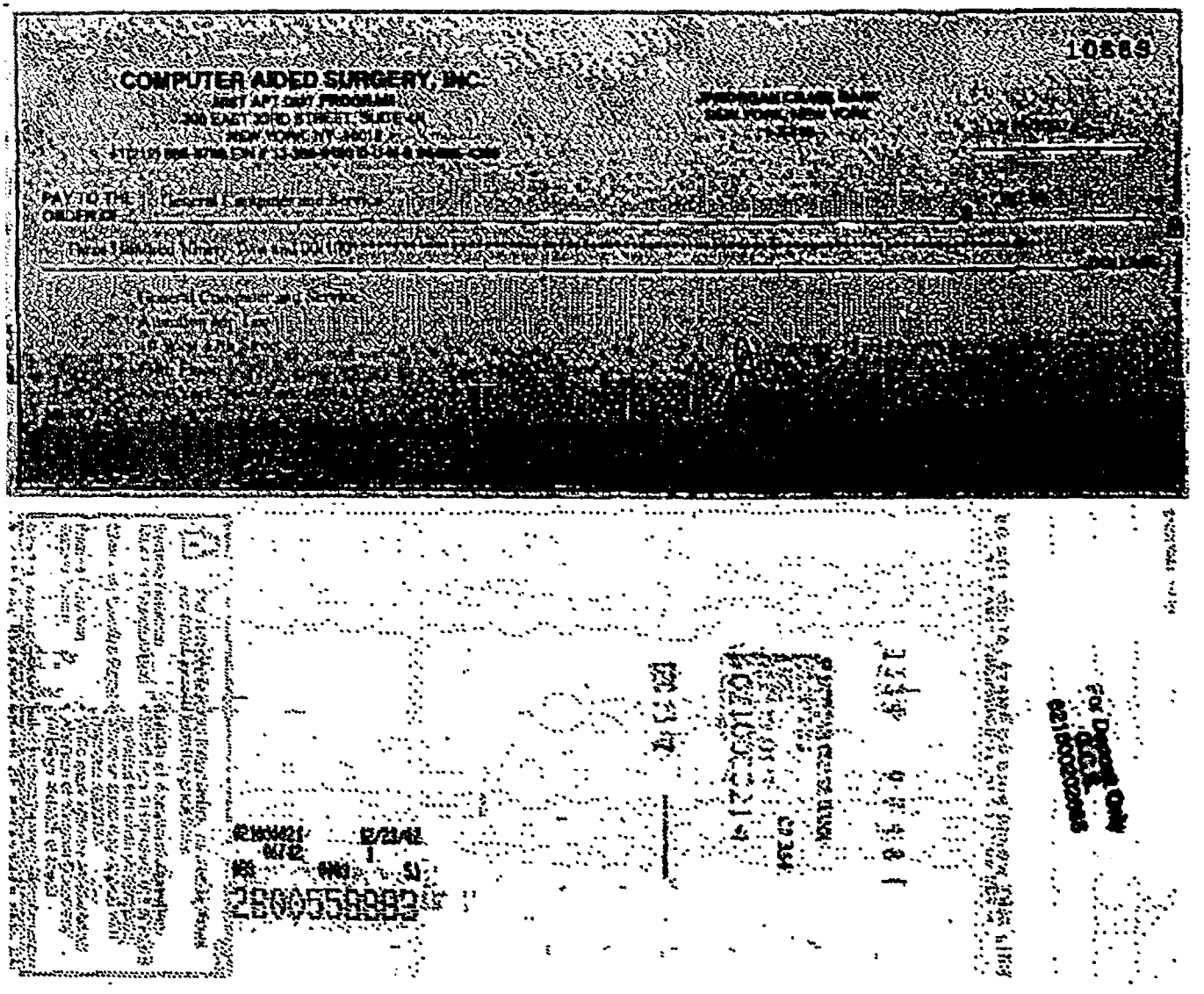
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081485724 Posting date 23-DEC-02



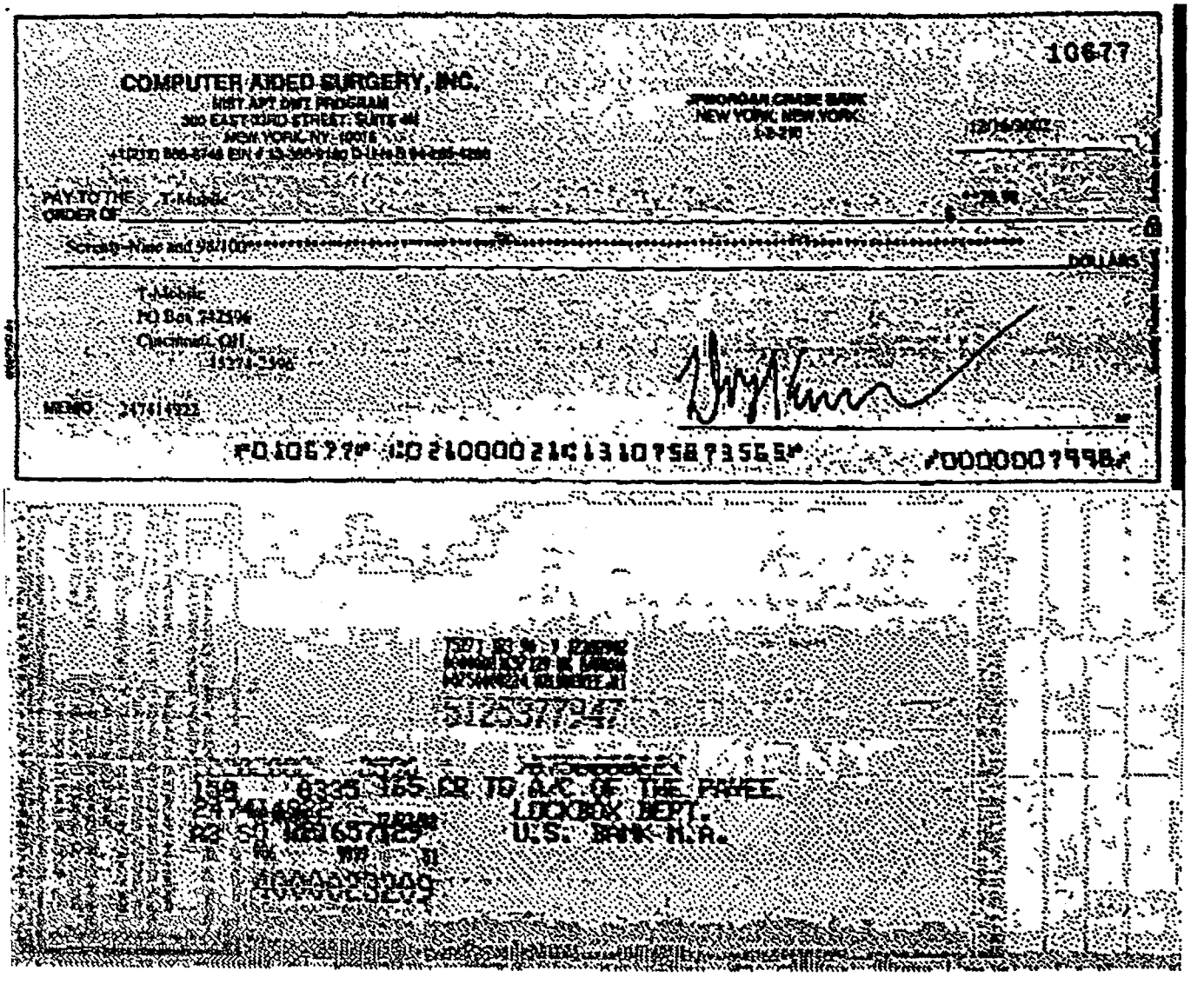
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081485725 Posting date 23-DEC-02



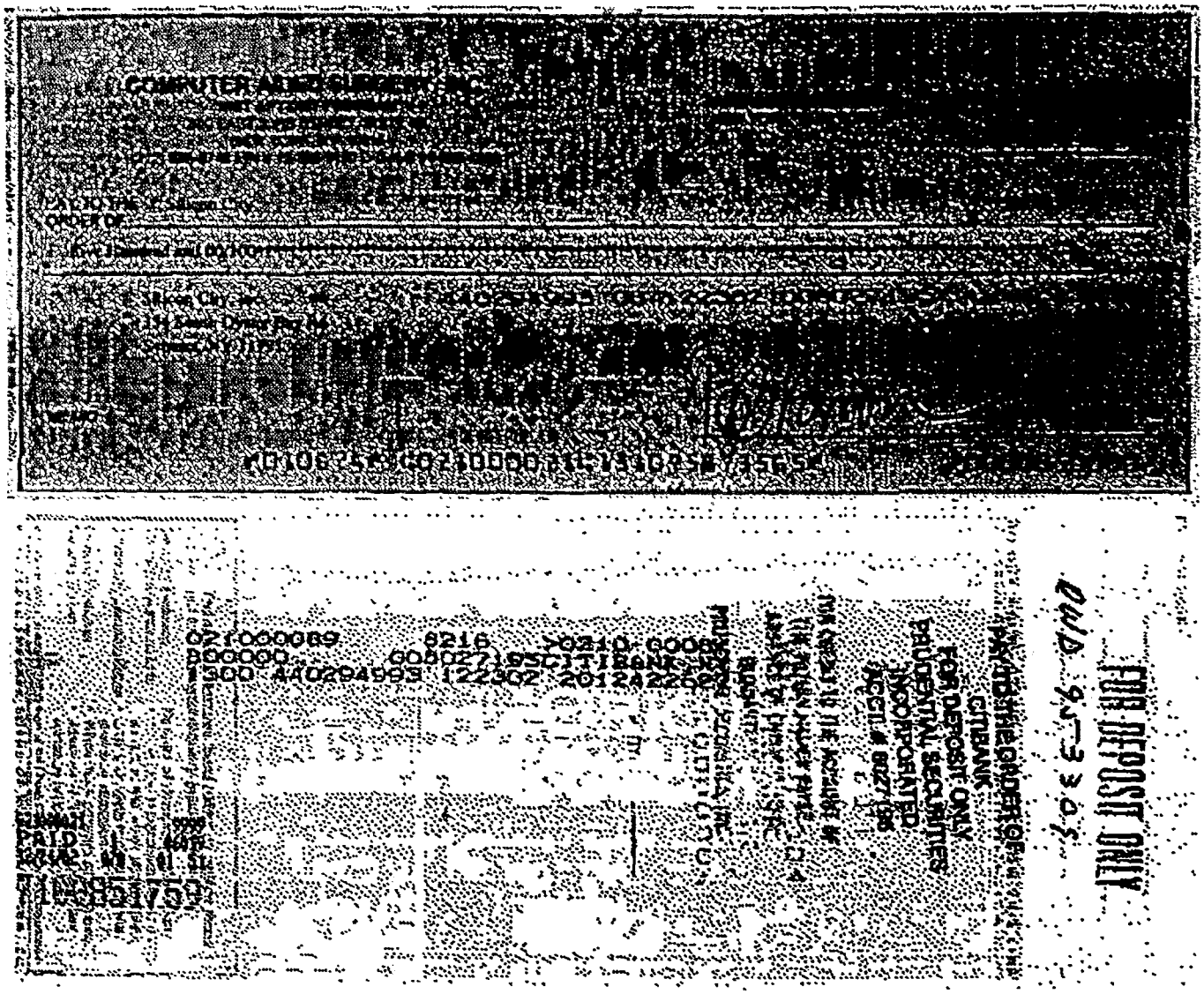
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028558883 Posting date 23-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040023209 Posting date 23-DEC-02

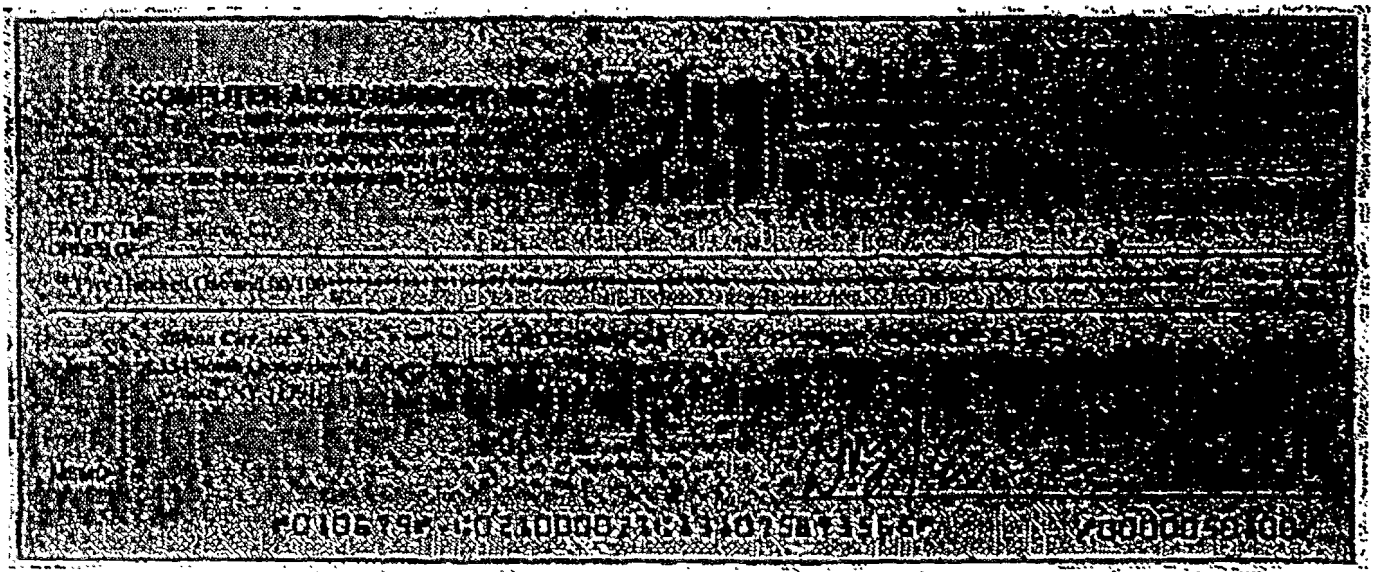


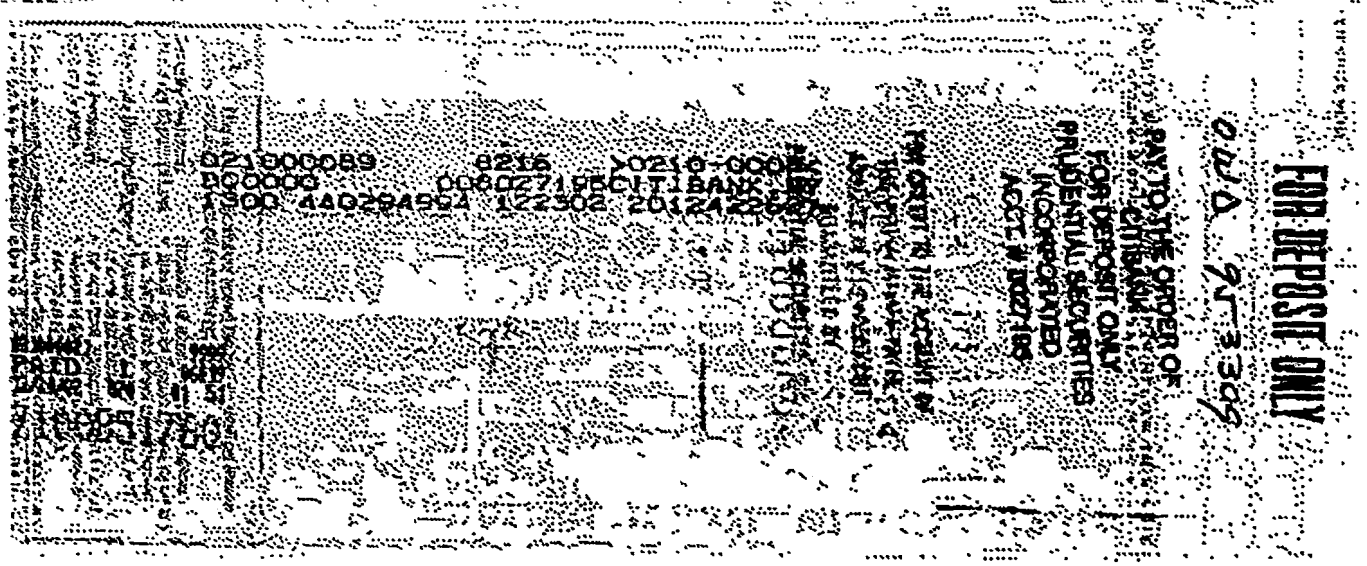
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071851759 Posting date 24-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071851760 Posting date 24-DEC-02

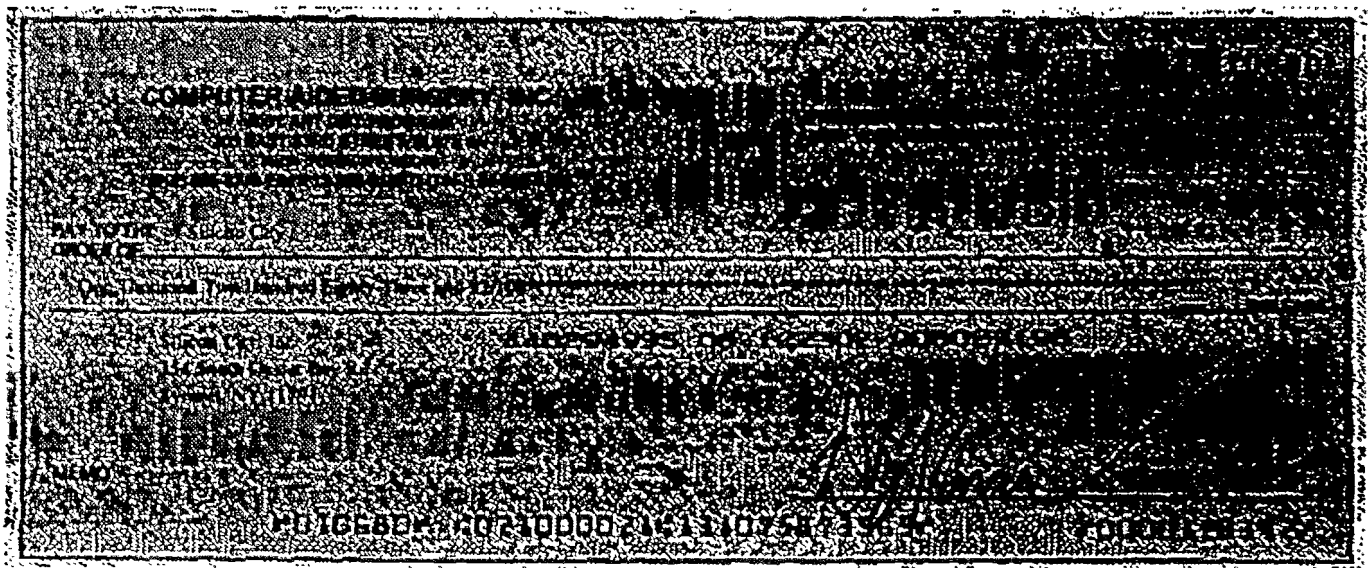
10679



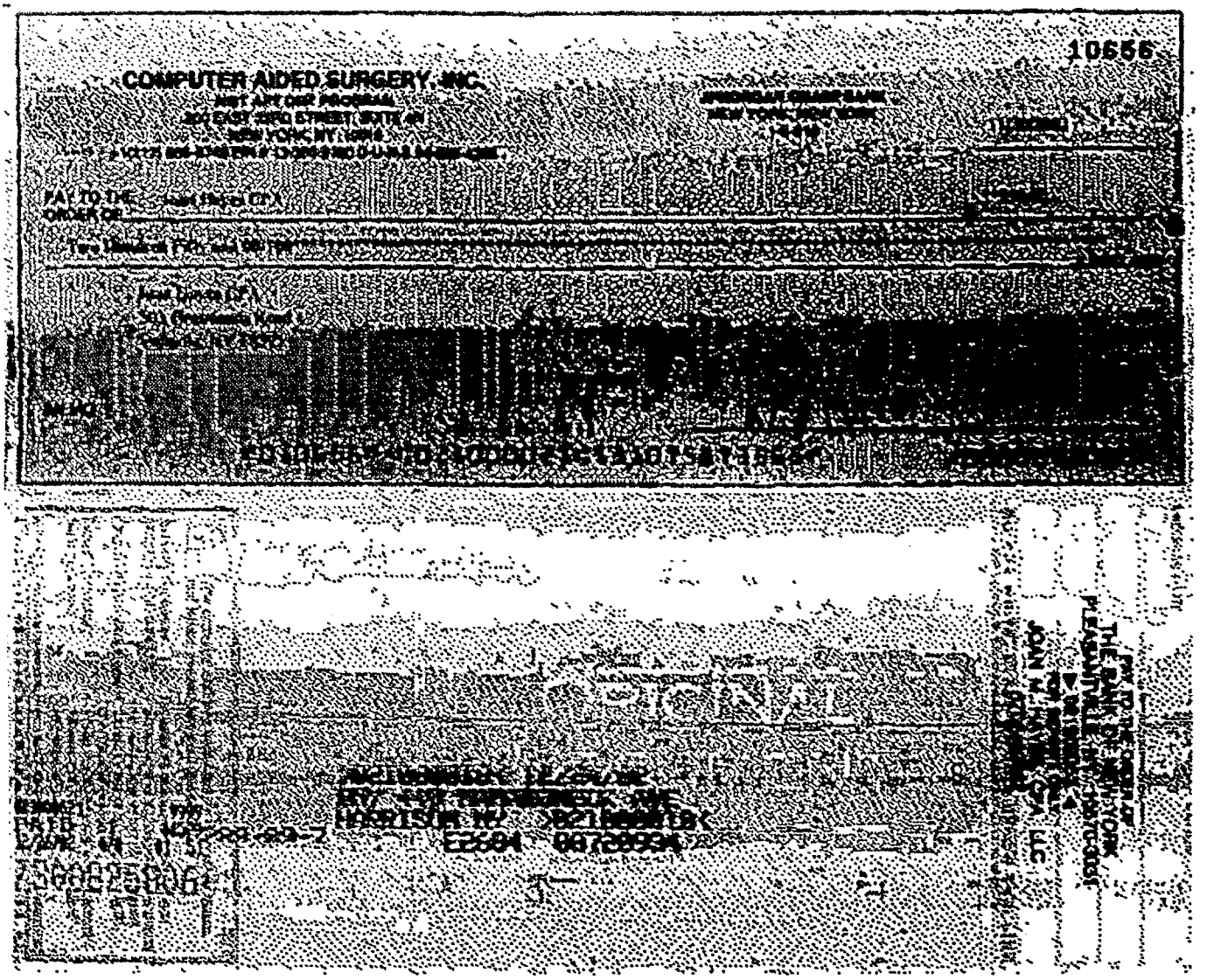


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071851761 Posting date 24-DEC-02

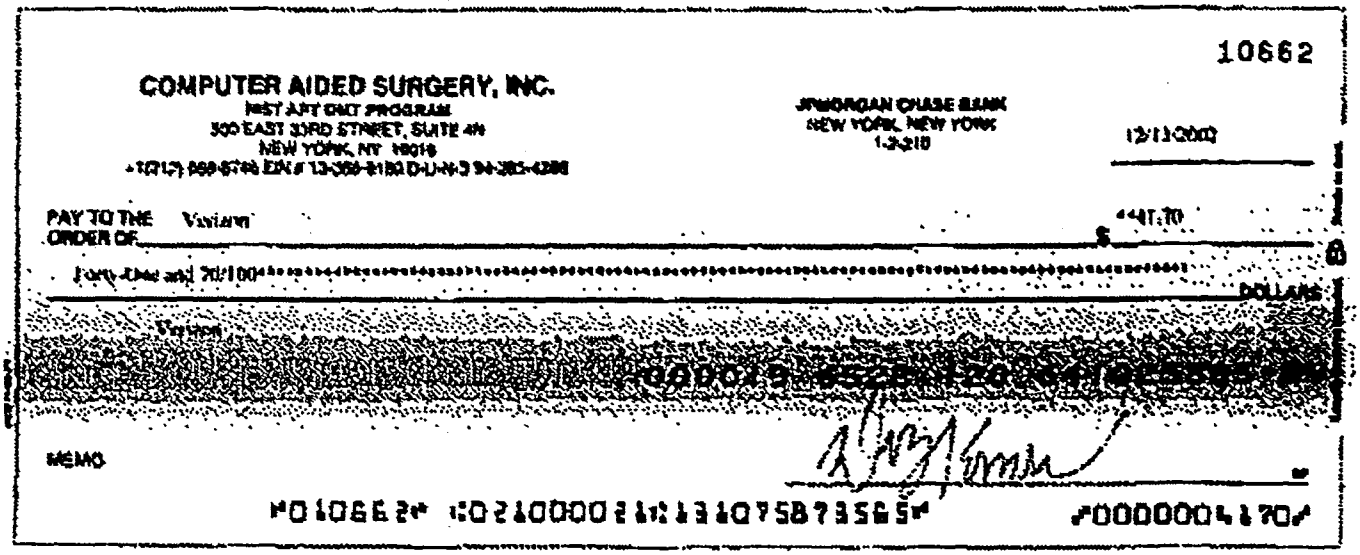
10680



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073825806 Posting date 26-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012666685 Posting date 30-DEC-02



10662

COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
350 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-3-210

12/13/2002

PAY TO THE ORDER OF Viviani $ 441.70

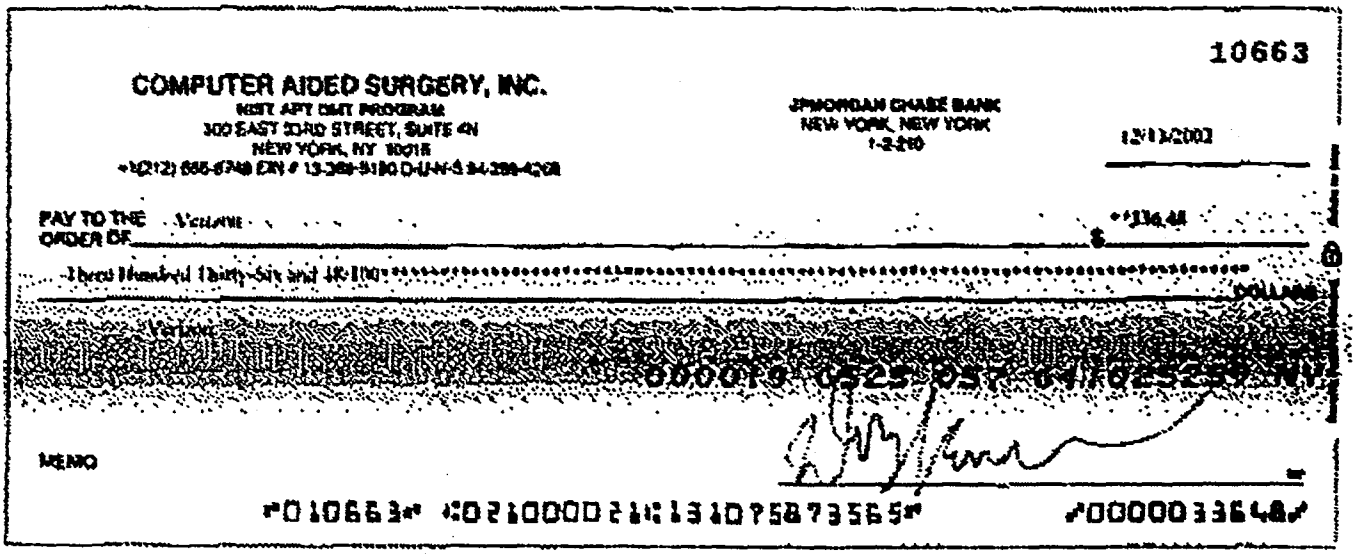
Forty-One and 70/100 DOLLARS

Payroll

MEMO

⑈010662⑈ ⑆021000021⑆ 910758756⑈ ⑈00000441 70⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012666669 Posting date 30-DEC-02



10663

COMPUTER AIDED SURGERY, INC.
NEXT APT CMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-369-9180 D-U-N-S 84-299-4208

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/13/2002

PAY TO THE ORDER OF Verizon $ *336.48

Three Hundred Thirty-Six and 48/100 DOLLARS

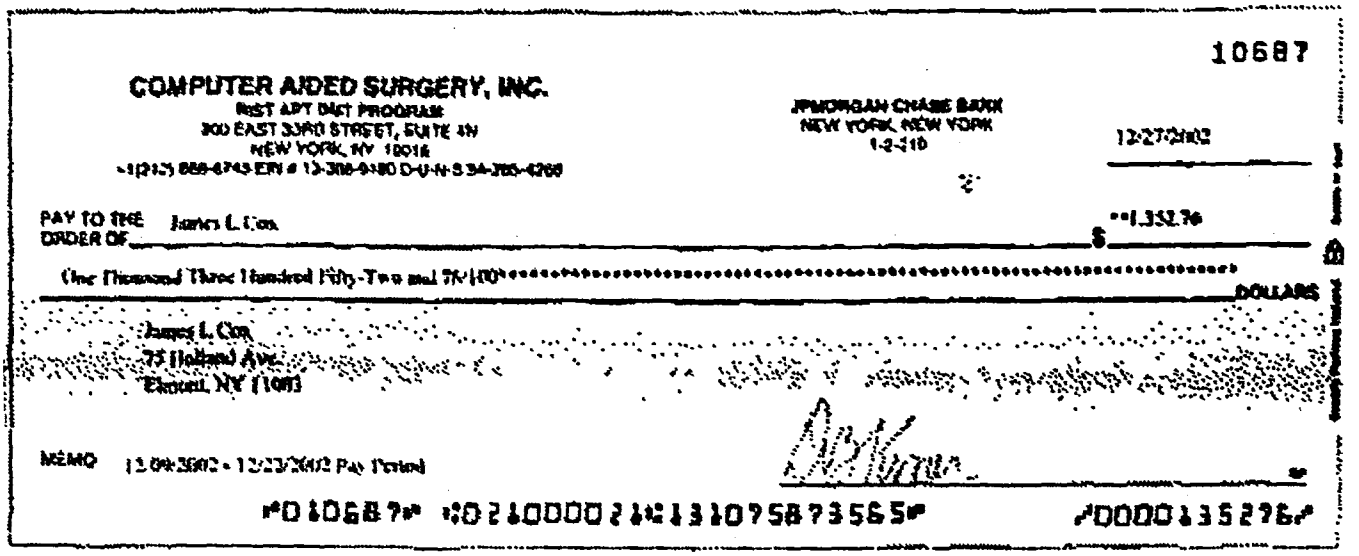
Verizon

⑆021000021⑆ 310758735⑆ 10663

MEMO

⑈010663⑈ ⑆021000021⑆ 310758735⑆ ⑈0000033648⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072711831 Posting date 30-DEC-02



10687

COMPUTER AIDED SURGERY, INC.
REST APT DIET PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 889-6743 EIN # 13-388-9180 D-U-N-S 34-765-4268

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12-27-2002

PAY TO THE ORDER OF James L Cox $ **1,352.76

One Thousand Three Hundred Fifty-Two and 76/100**********DOLLARS

James L Cox
75 Holland Ave.
Elmont, NY 11003

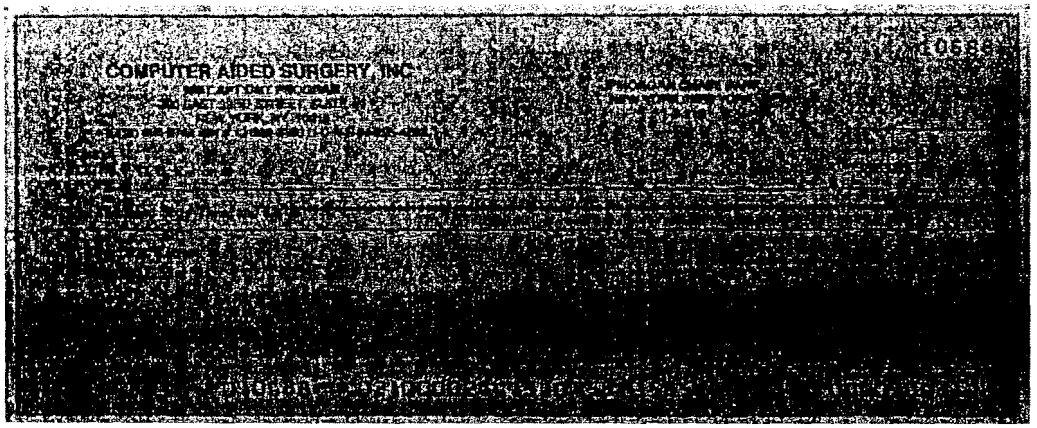
MEMO 12/09/2002 - 12/23/2002 Pay Period

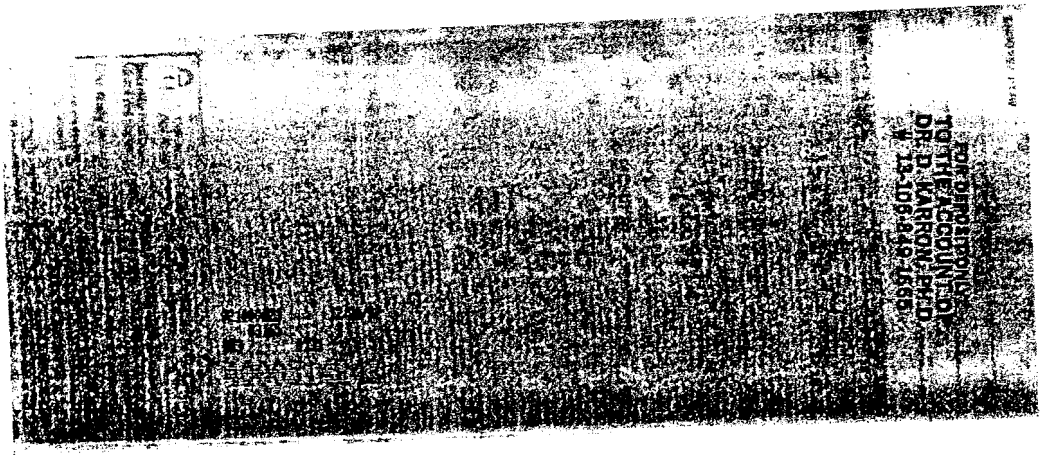
⑈010687⑈ ⑆021000021⑆ 310758735 65⑈ ⑈0000135276⑈

02300021 12/30/02
1
494 835 51
729711831

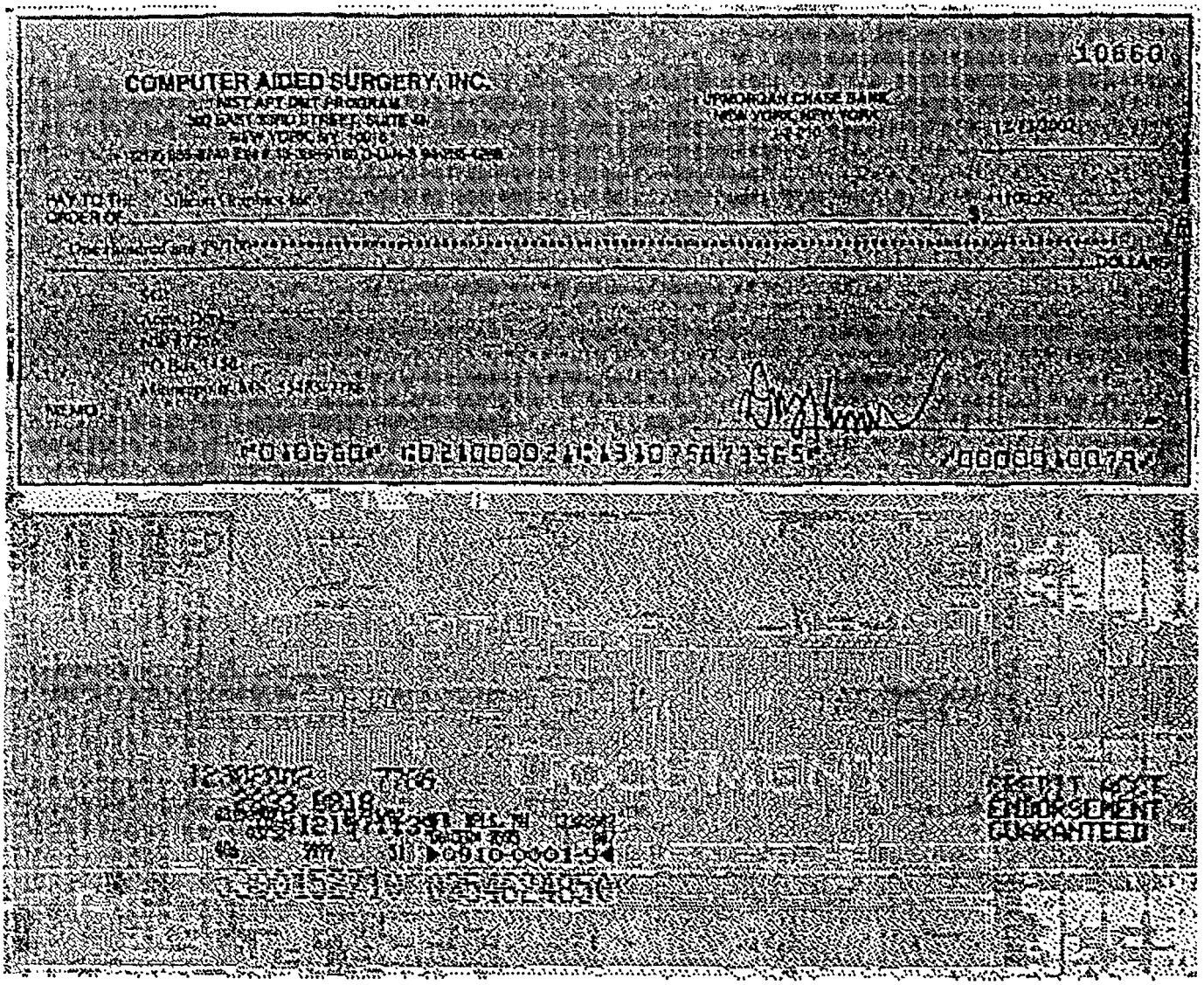
James L Cox
084-1-083-017

12/30/02



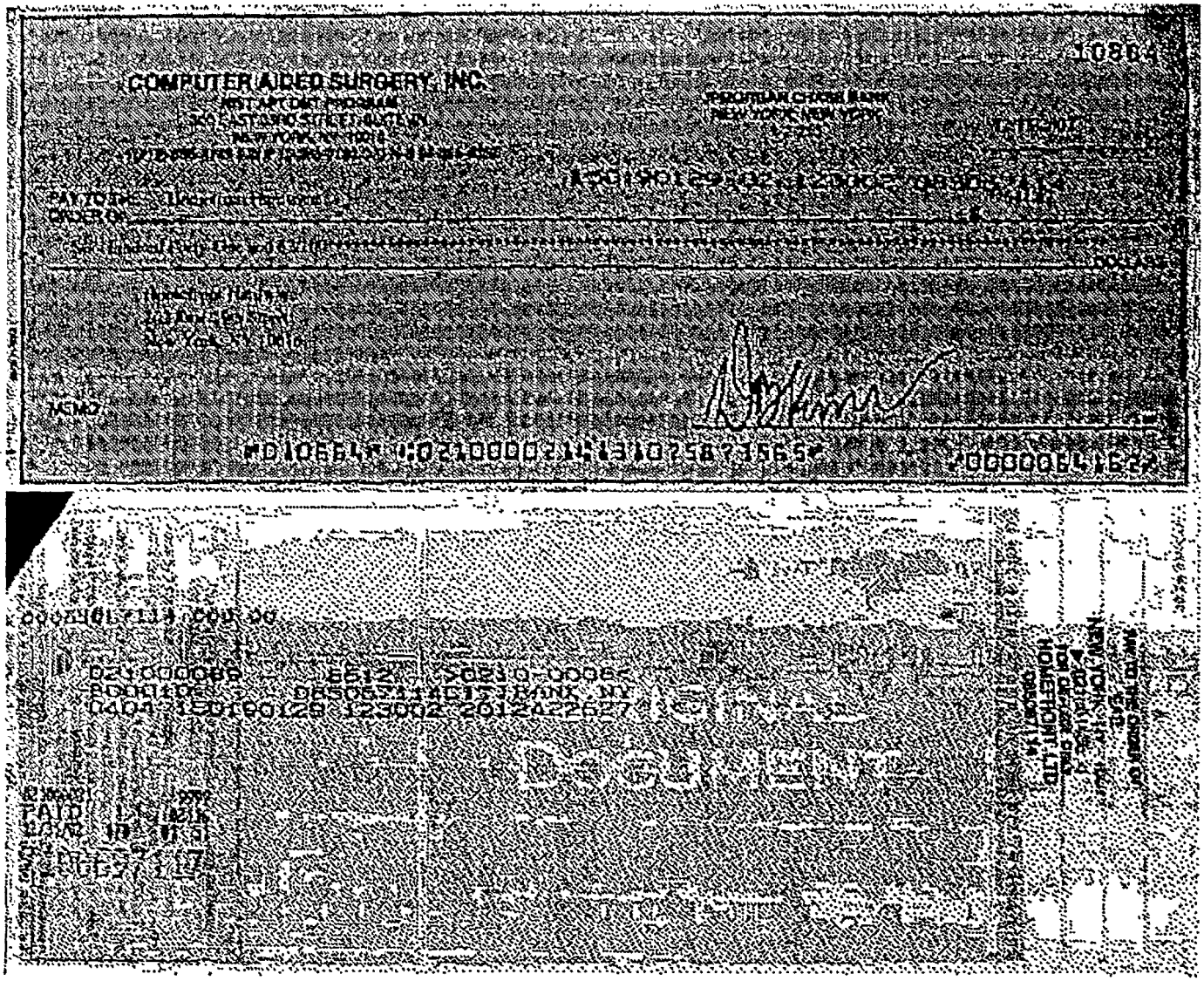


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053152710 Posting date 31-DEC-02

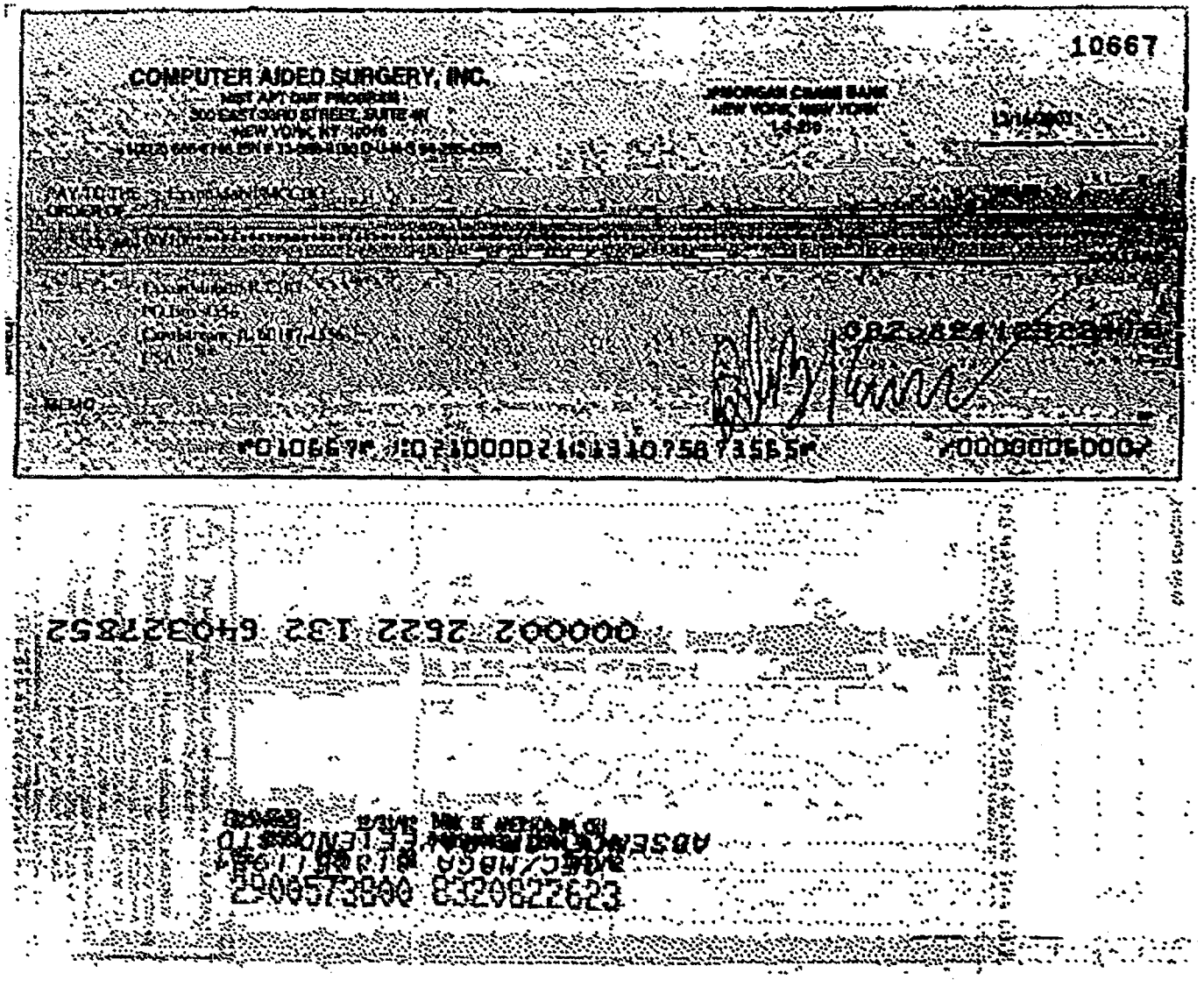


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071697117 Posting date 31-DEC-02

10664?

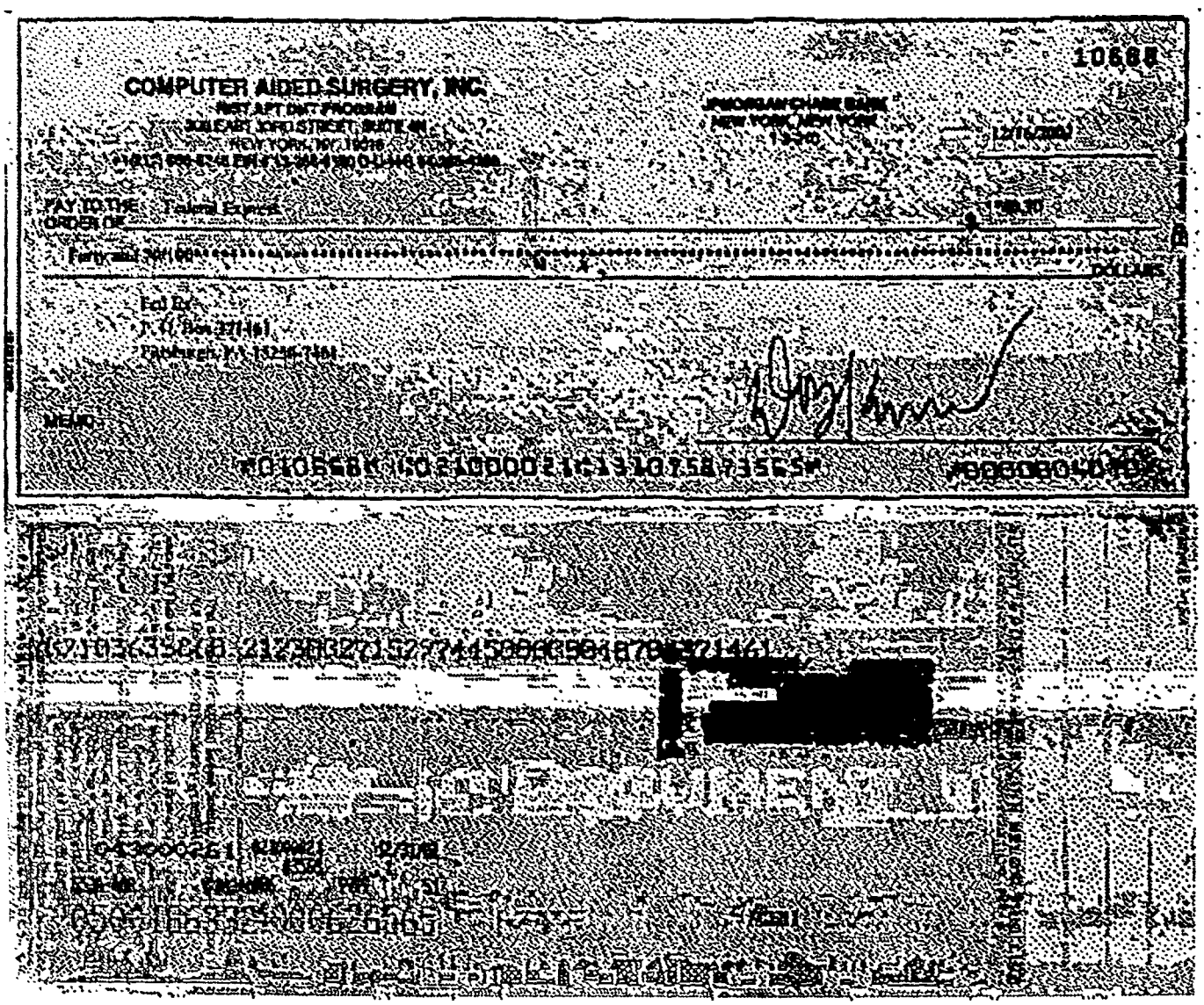


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029573800 Posting date 31-DEC-02



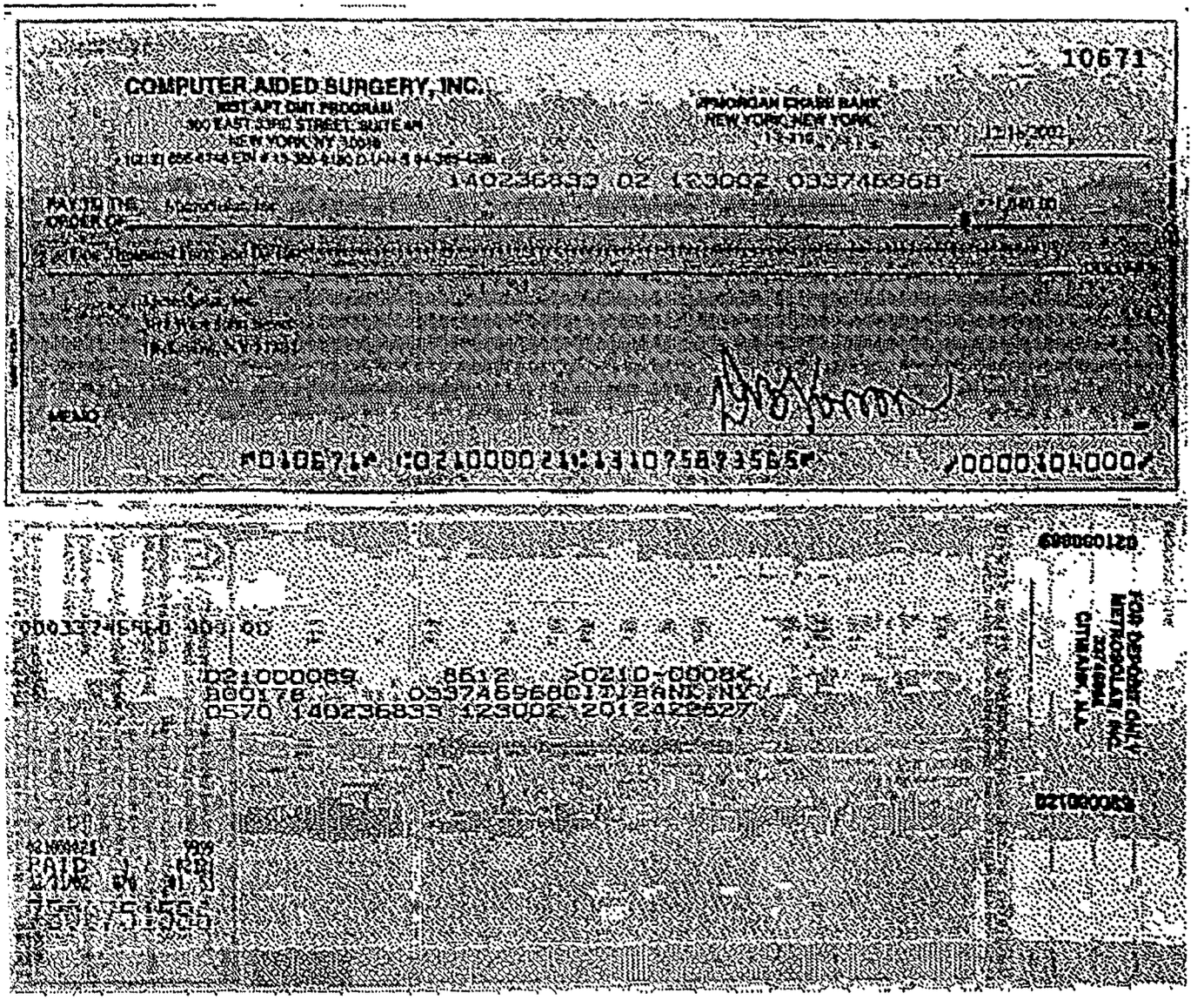
EXX m

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040626565 Posting date 31-DEC-02

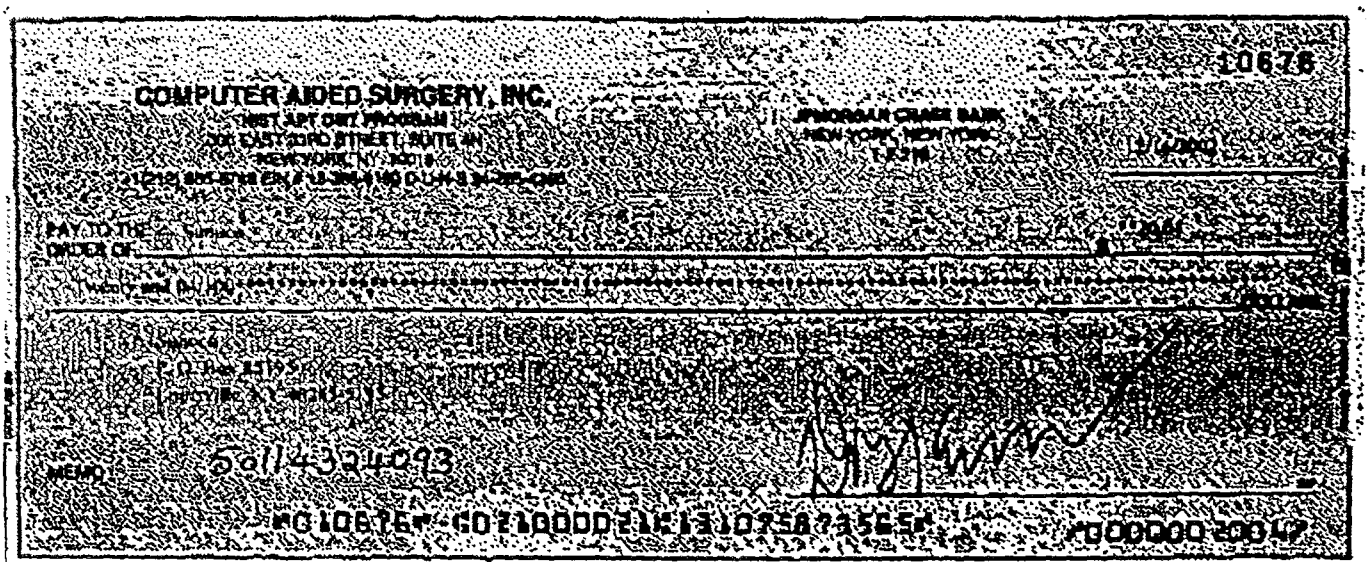


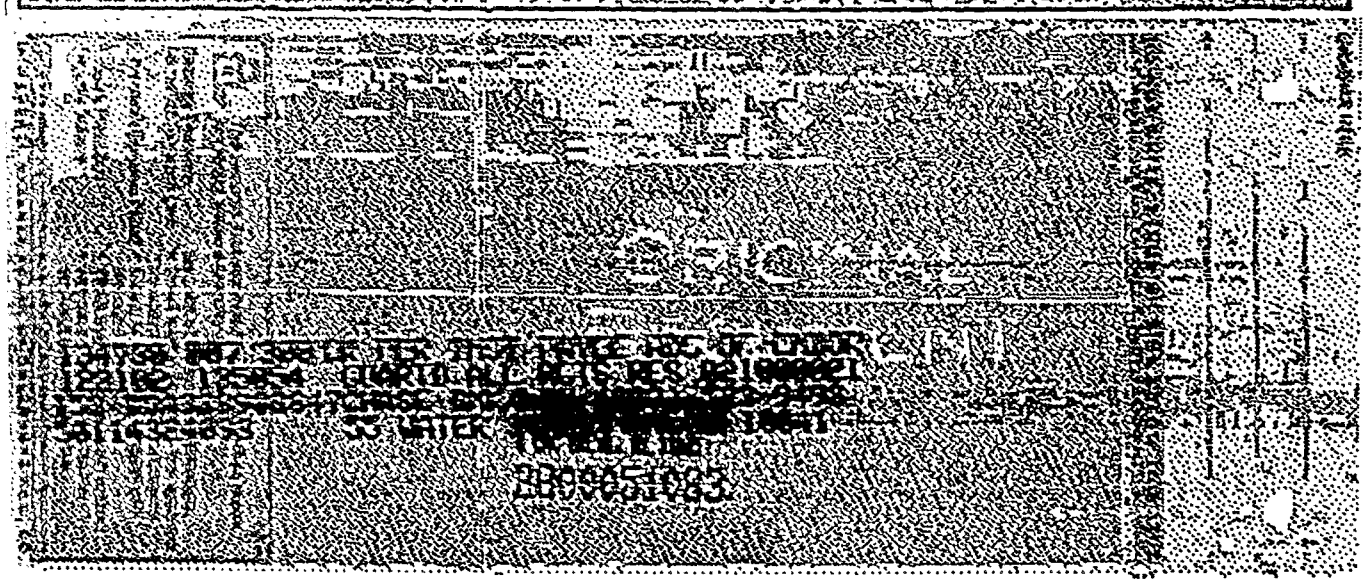
10668

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073751586 Posting date 31-DEC-02

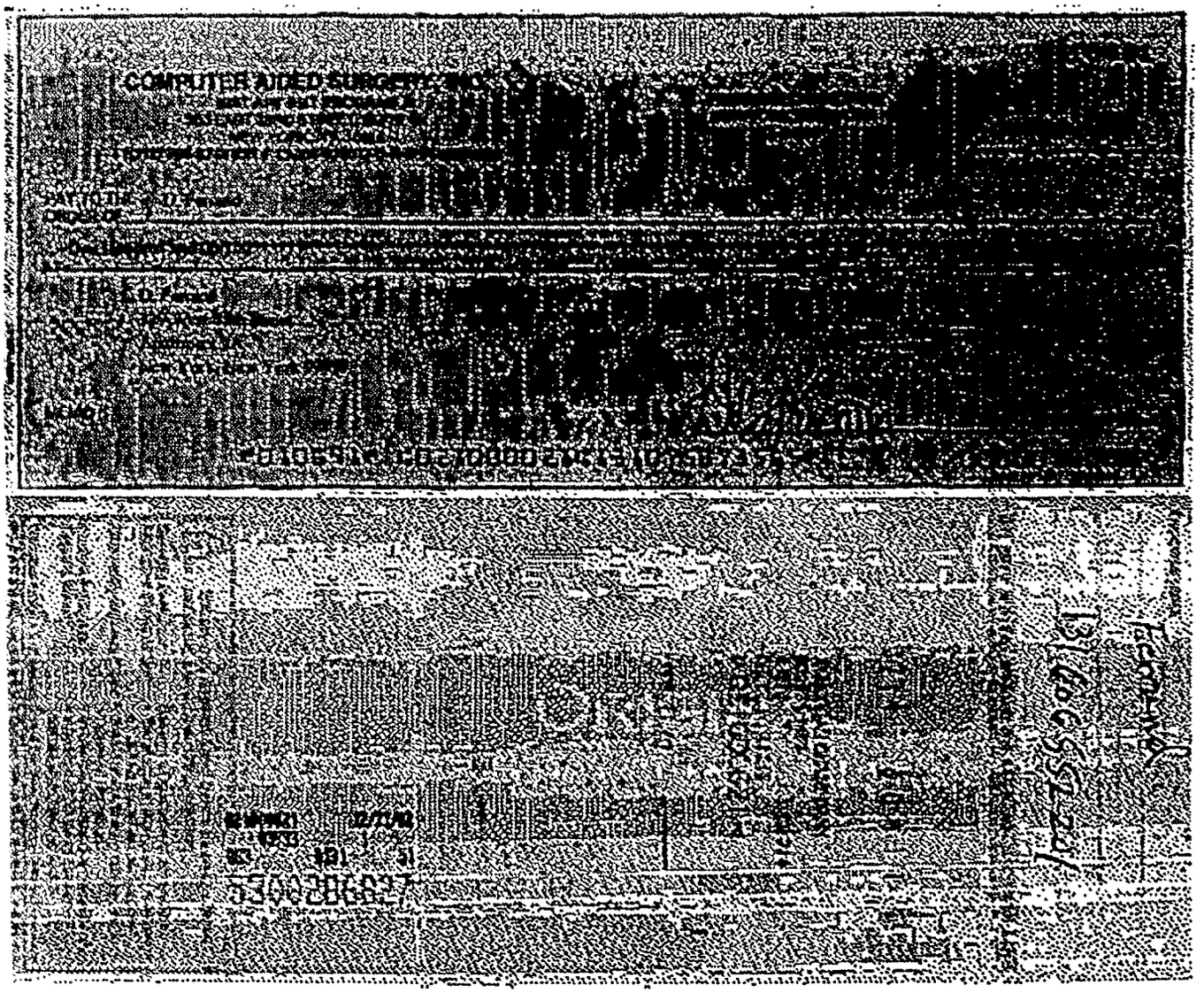


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028051083 Posting date 31-DEC-02



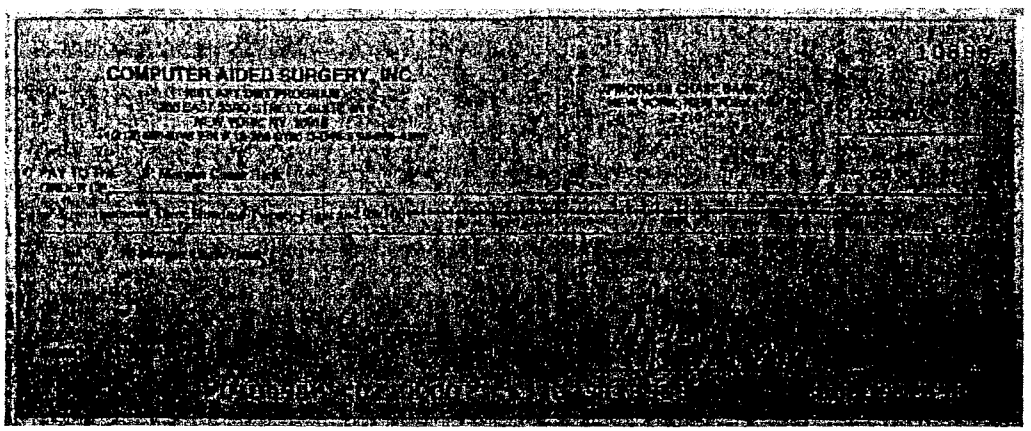


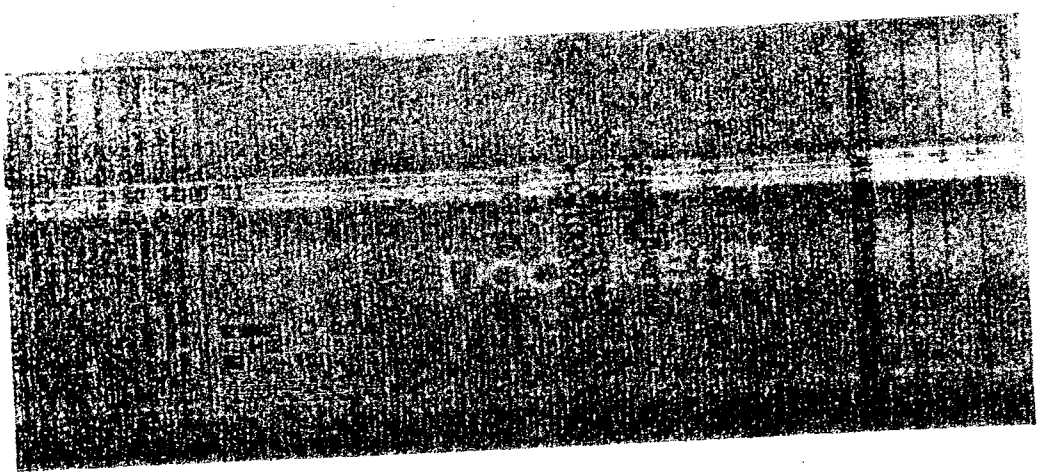
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053286827 Posting date 31-DEC-02



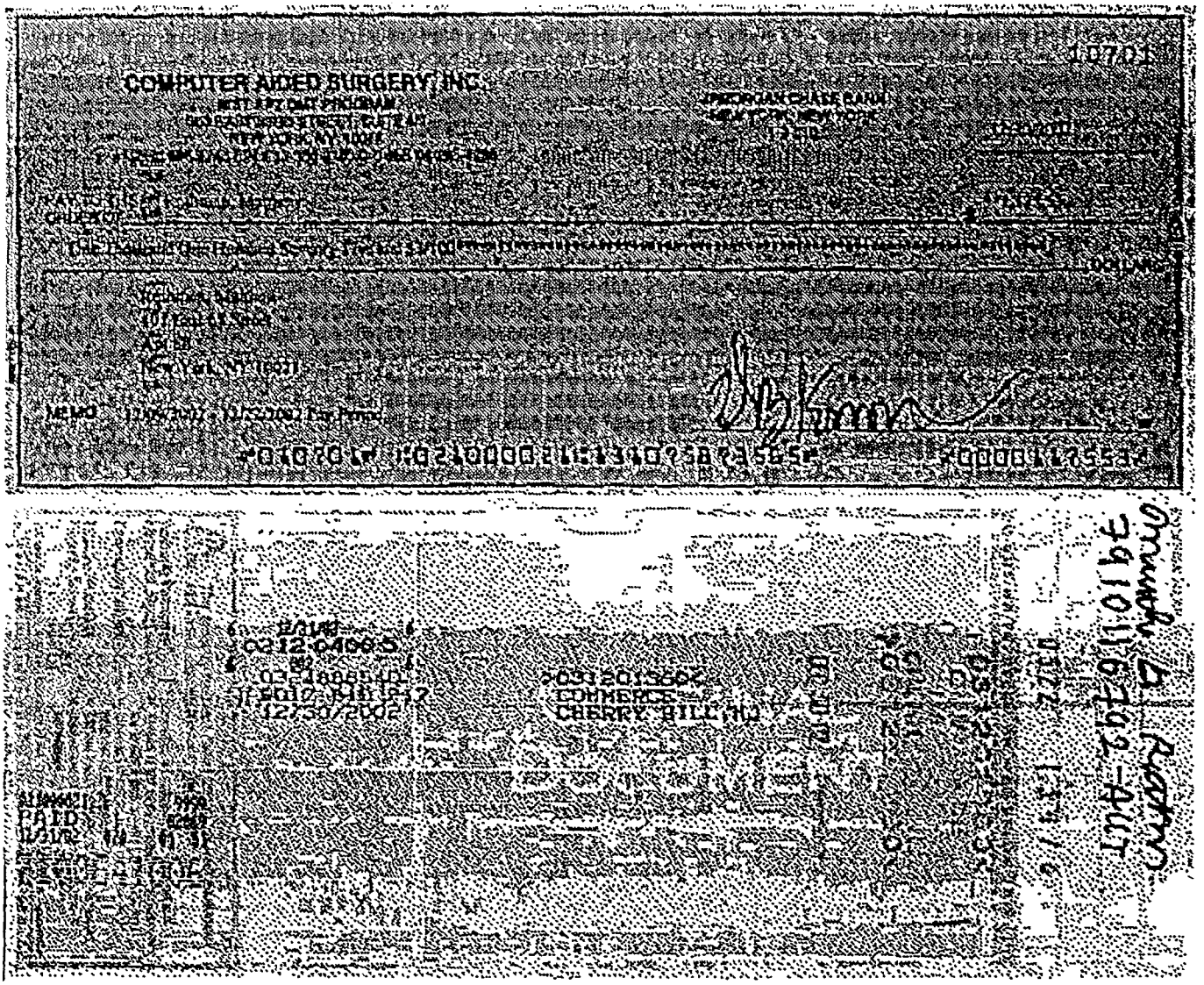
10691

12/31/02

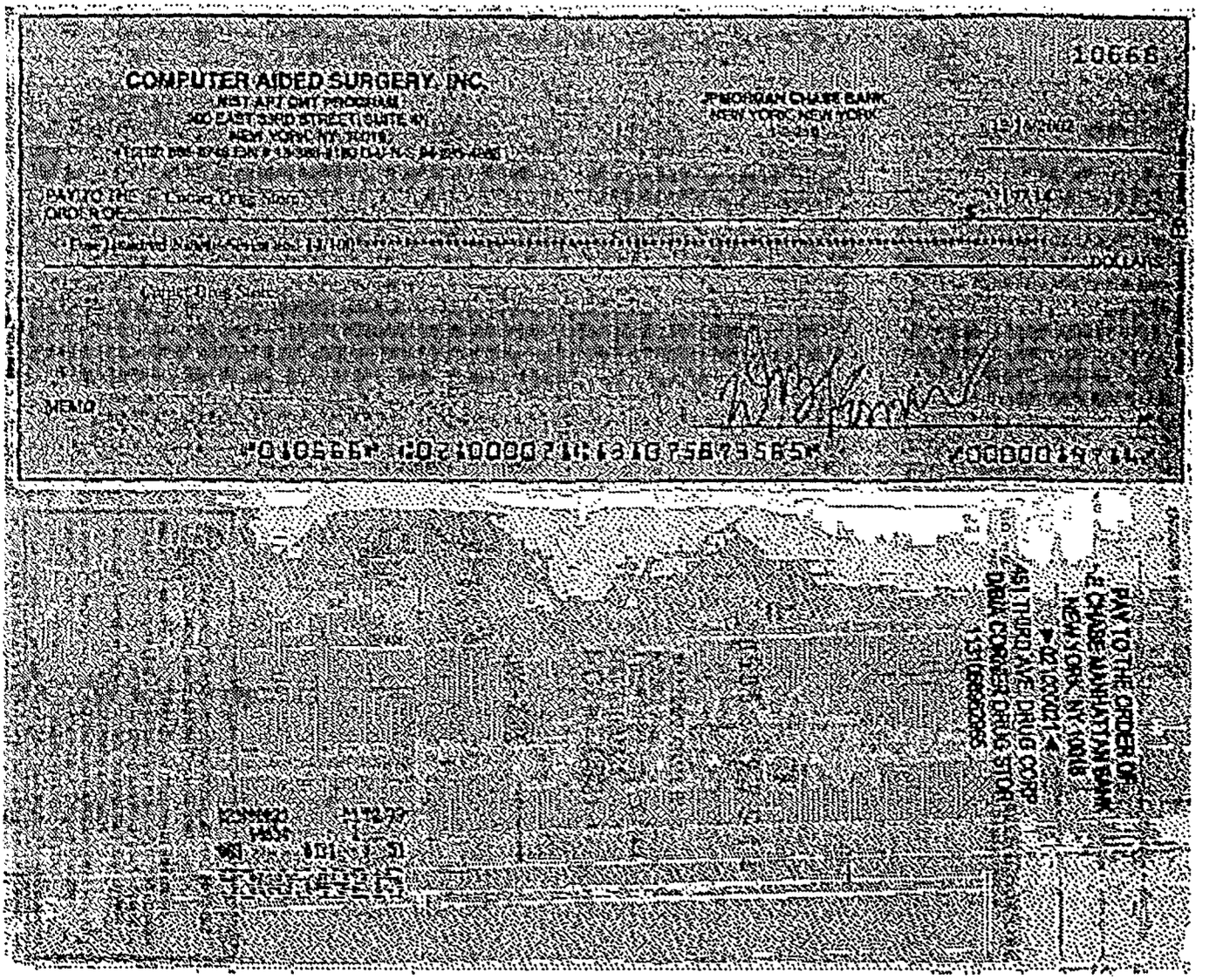




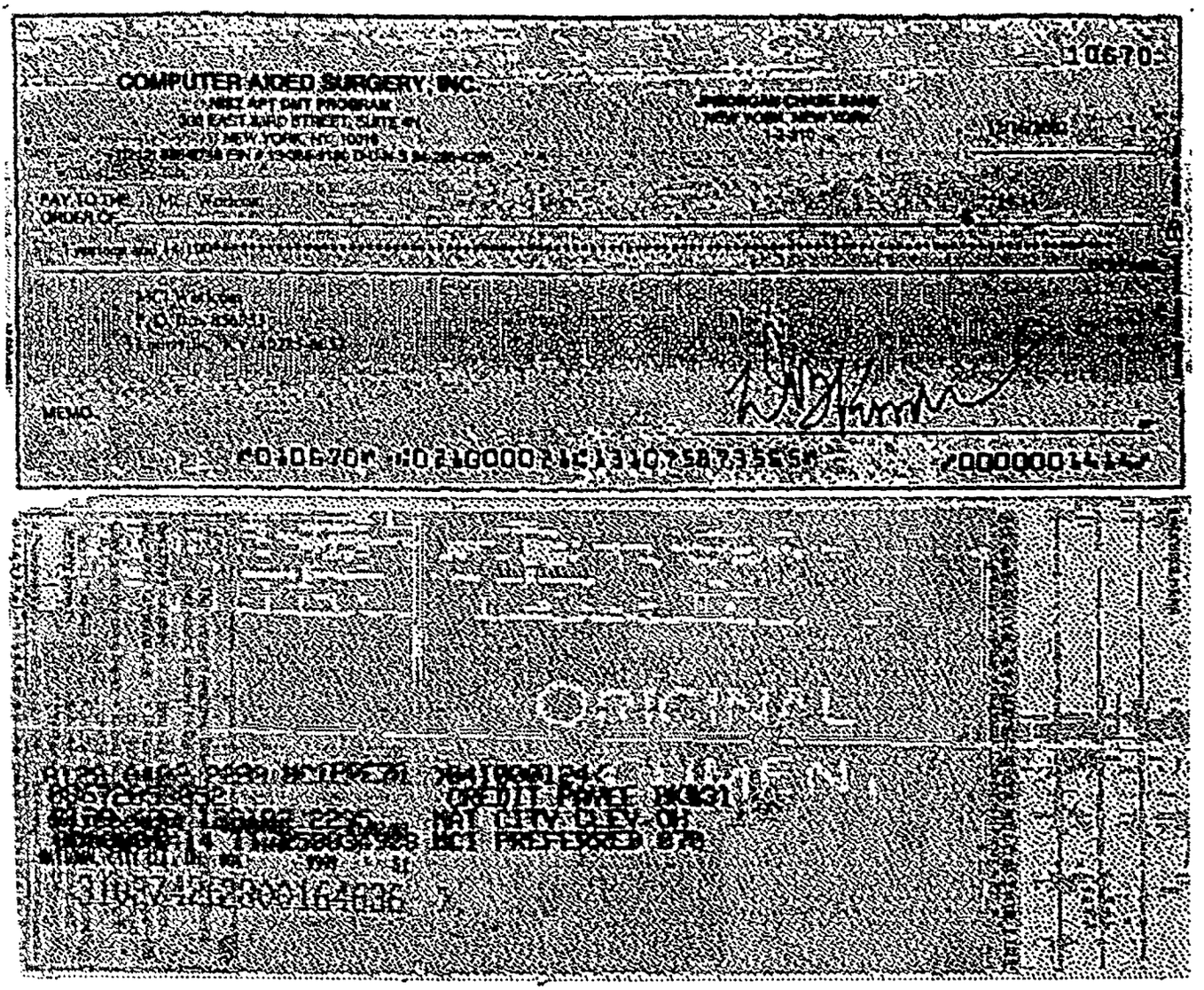
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0071641006 Posting date 31-DEC-02



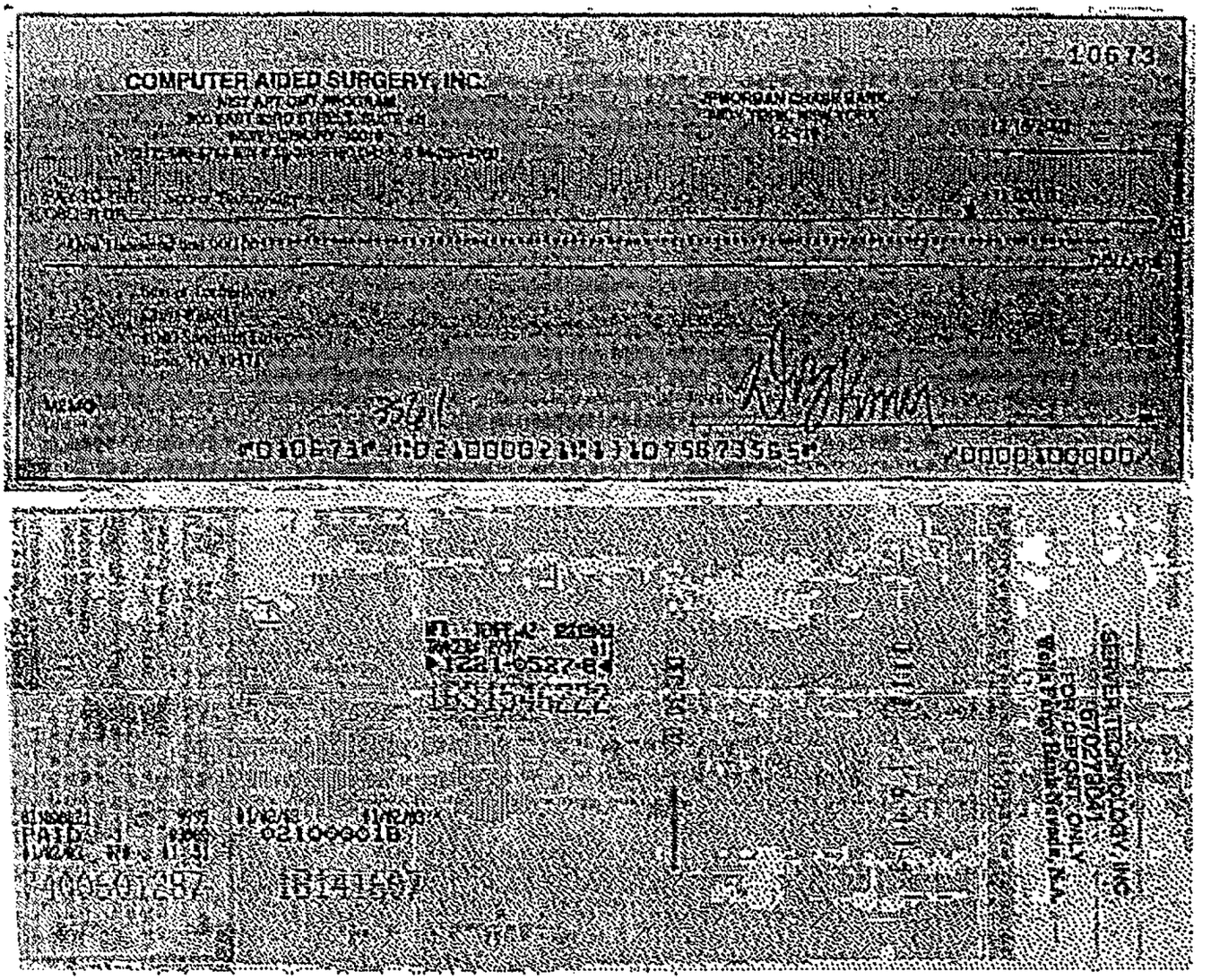
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053549215 Posting date 02-JAN-03



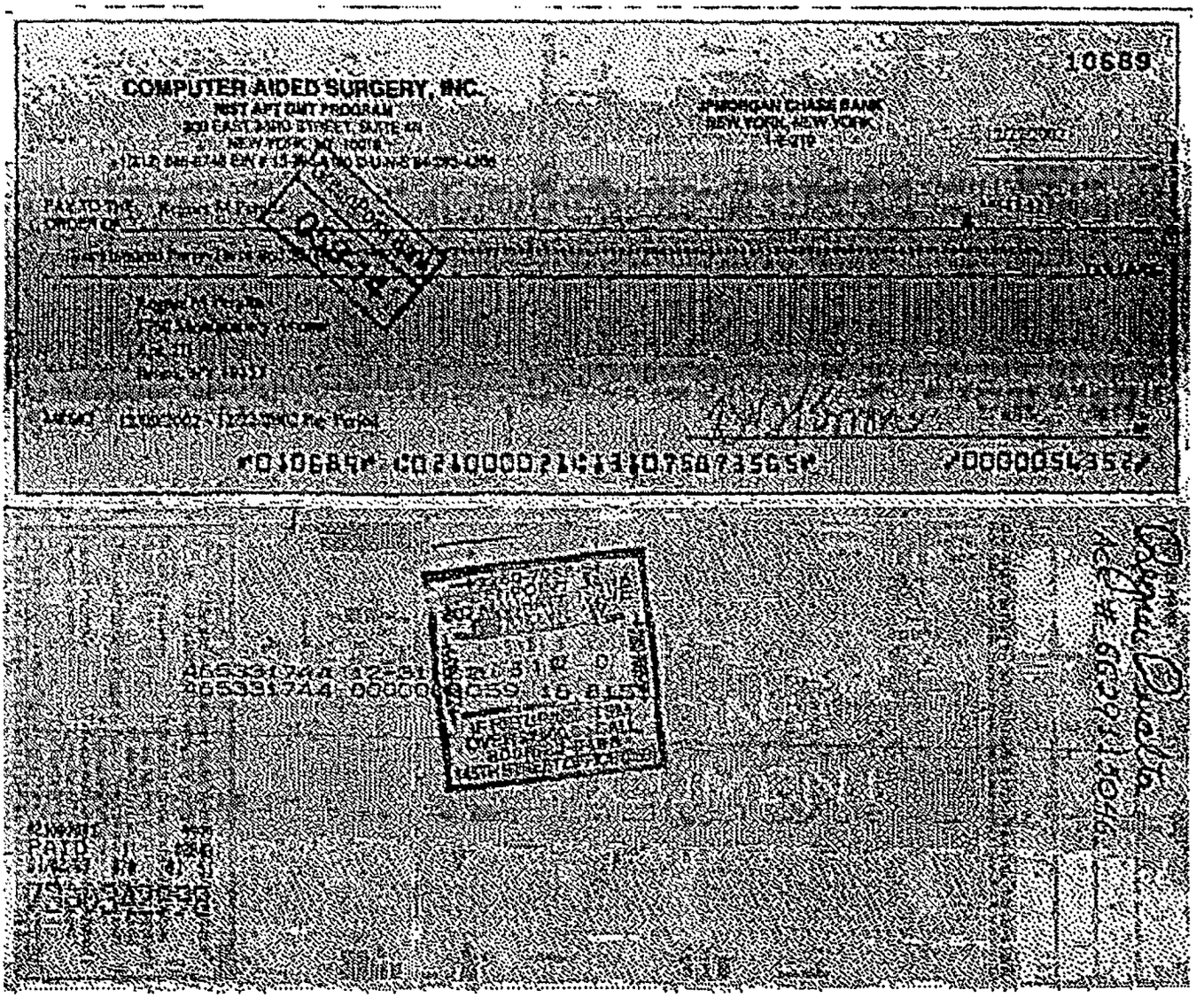
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028164636 Posting date 02-JAN-03



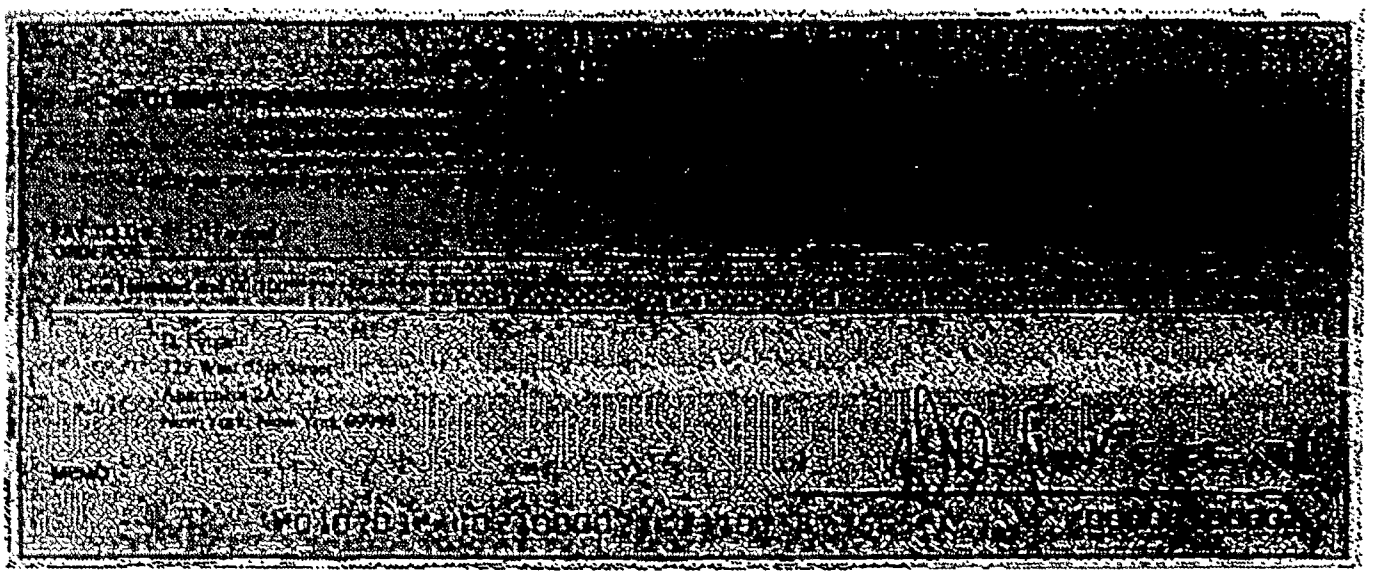
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074601287 Posting date 02-JAN-03



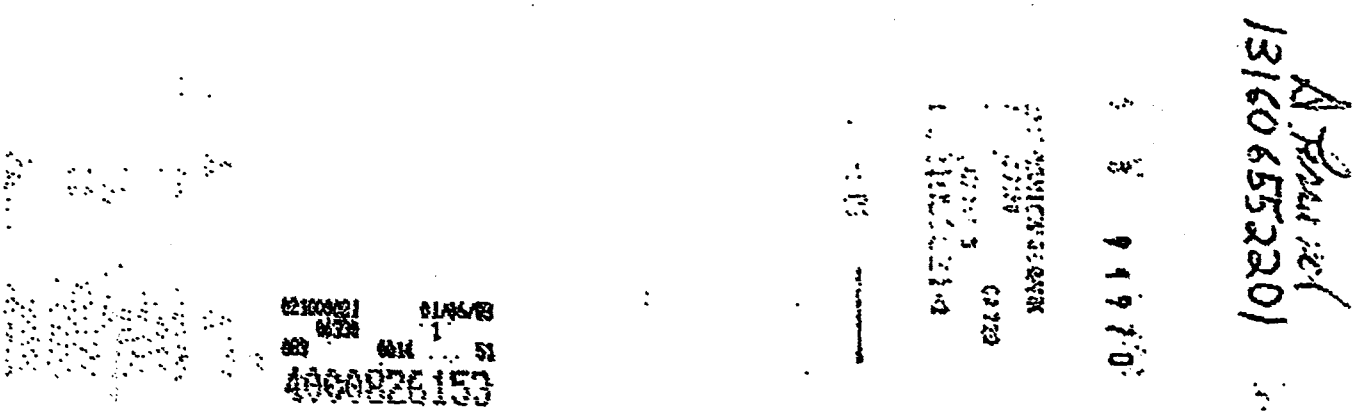
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073342998 Posting date 02-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040826153 Posting date 06-JAN-03

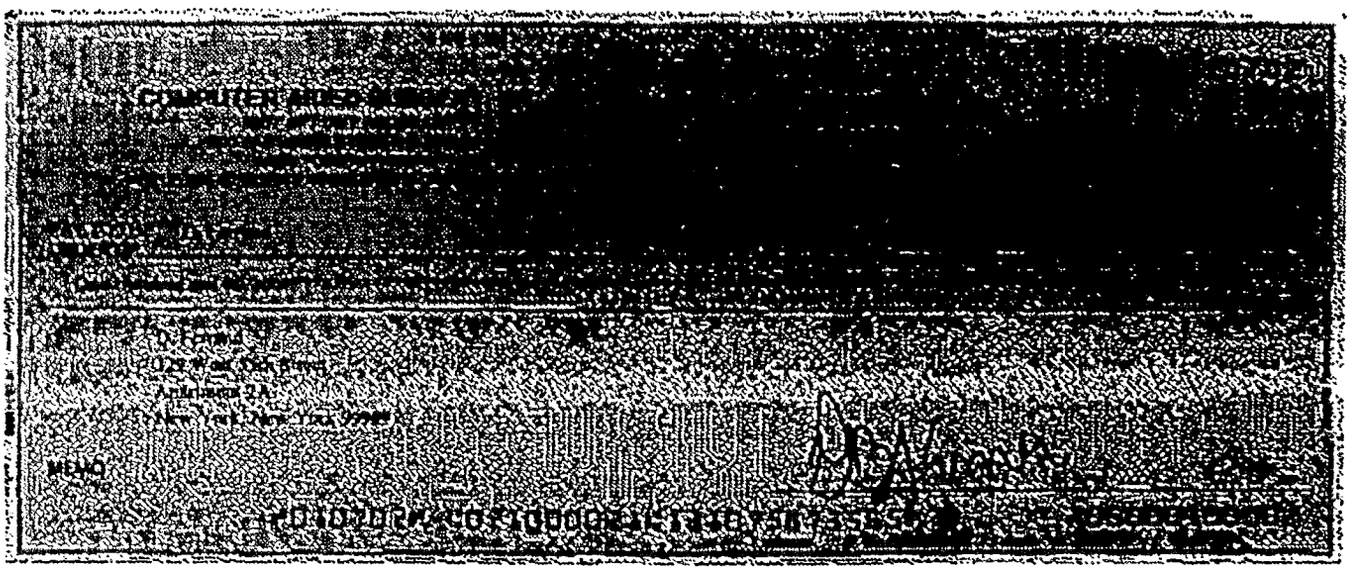


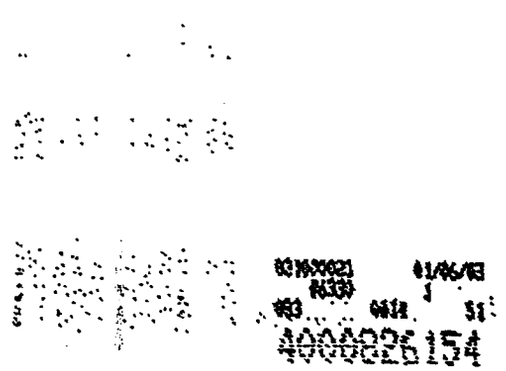
10702
~~10703~~

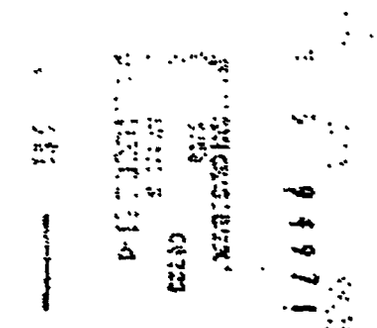


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040826154 Posting date 06-JAN-03

10703

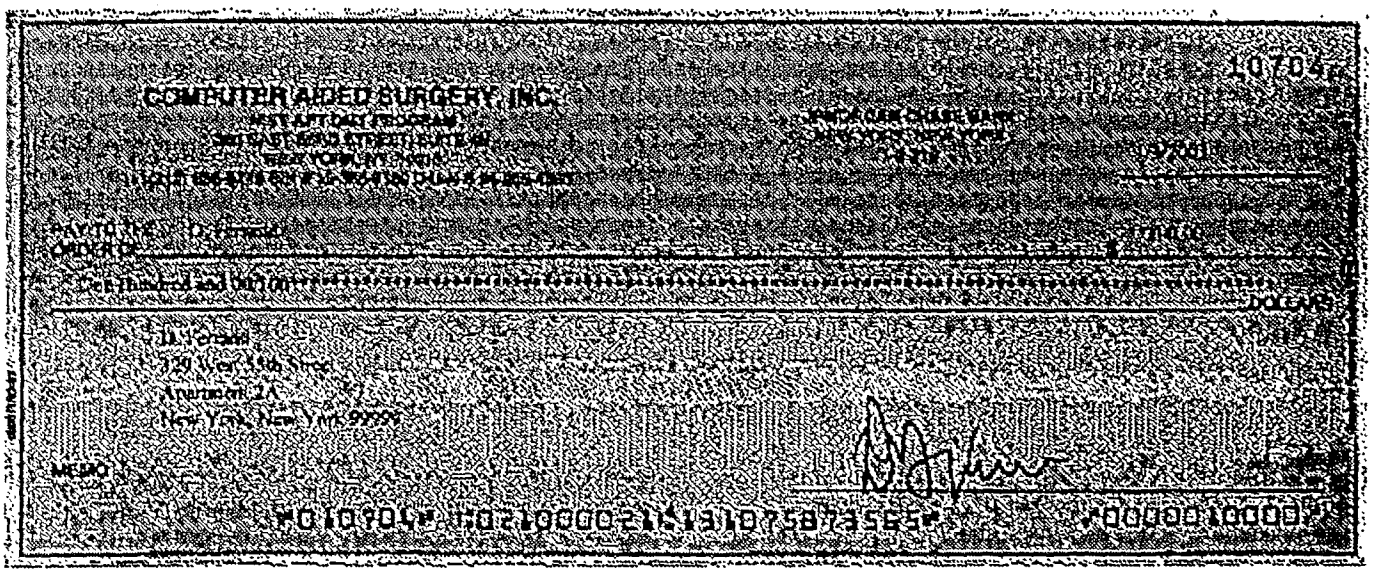






131606552801

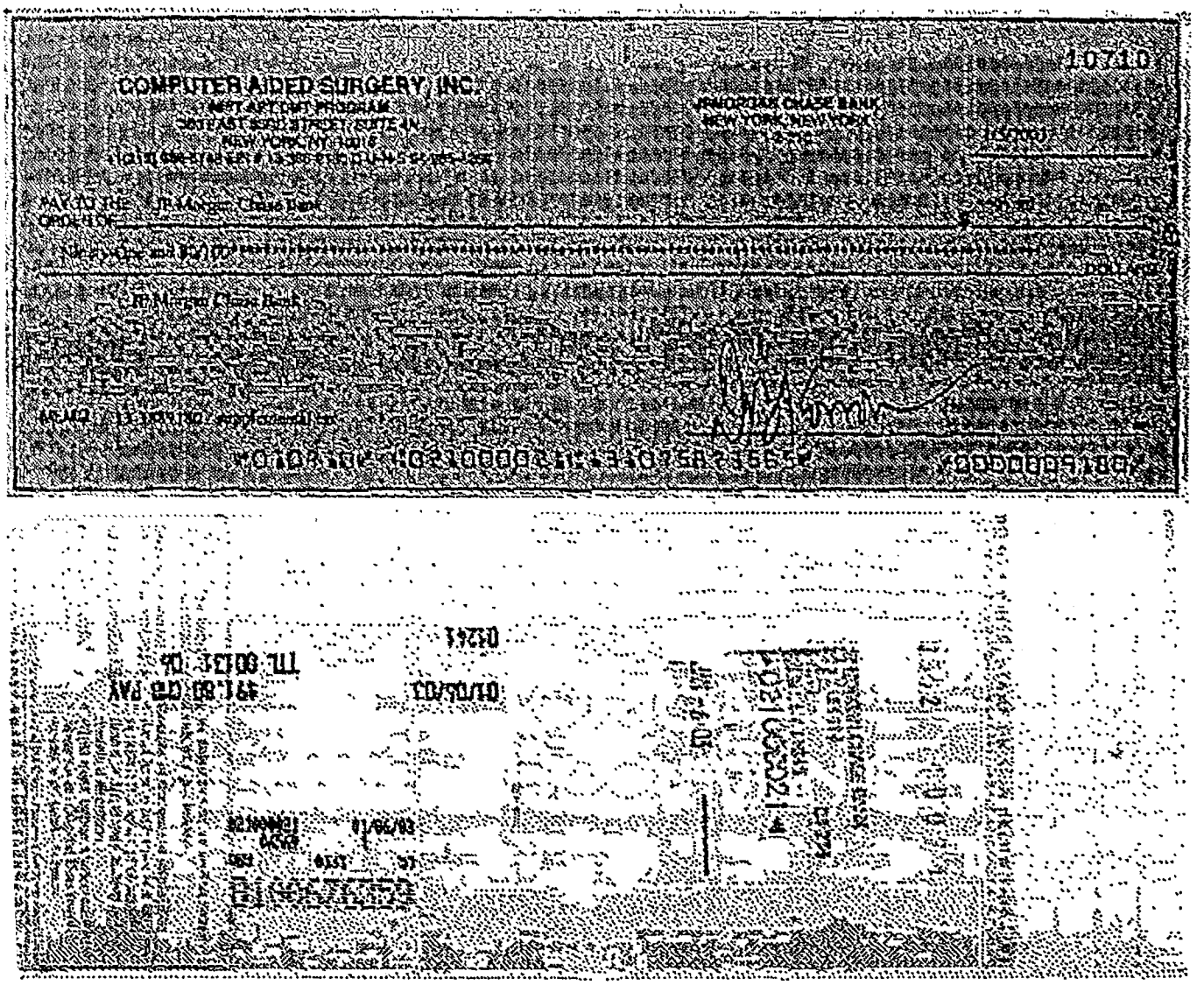
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040826155 Posting date 06-JAN-03



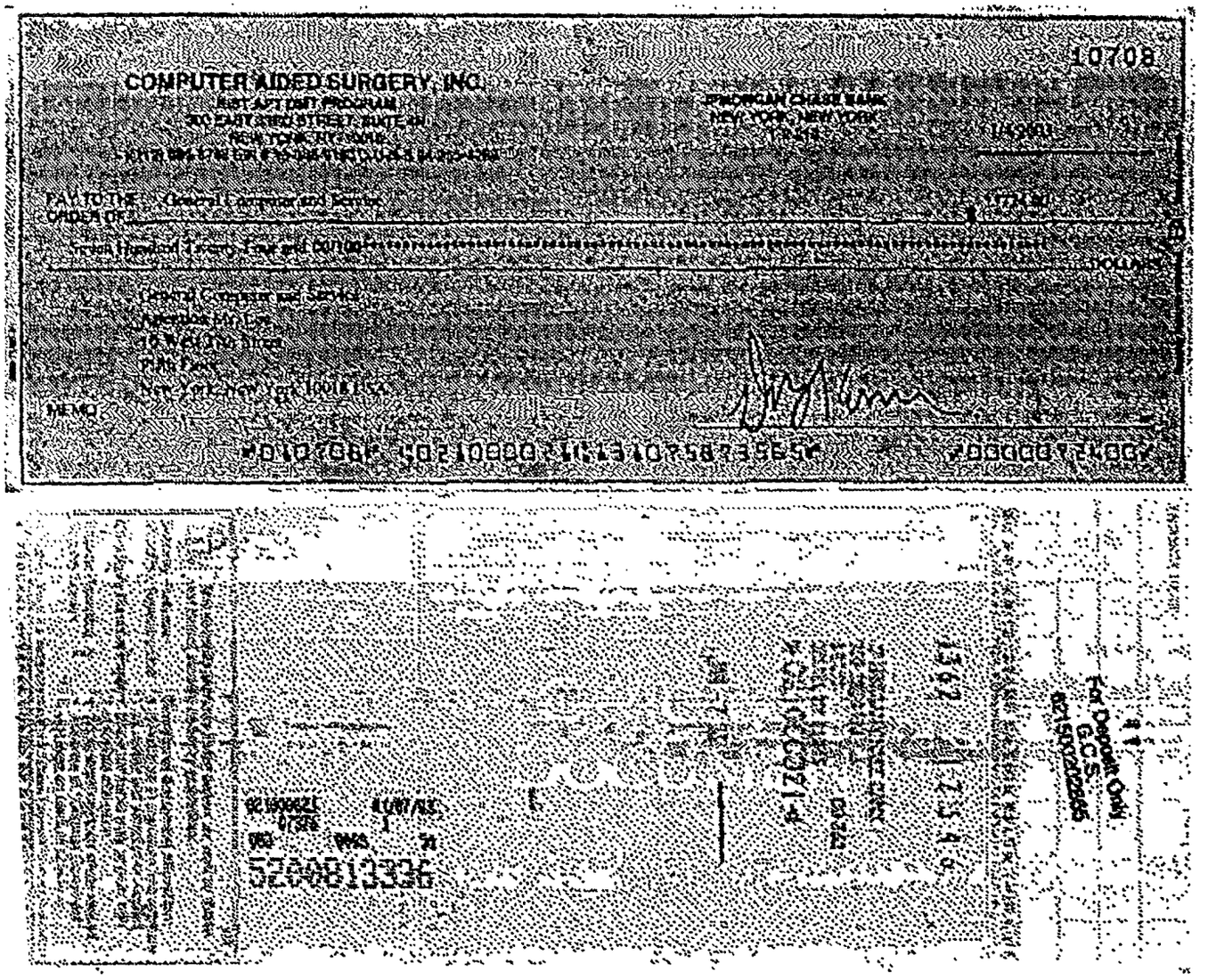
13/1606552201

4000826155

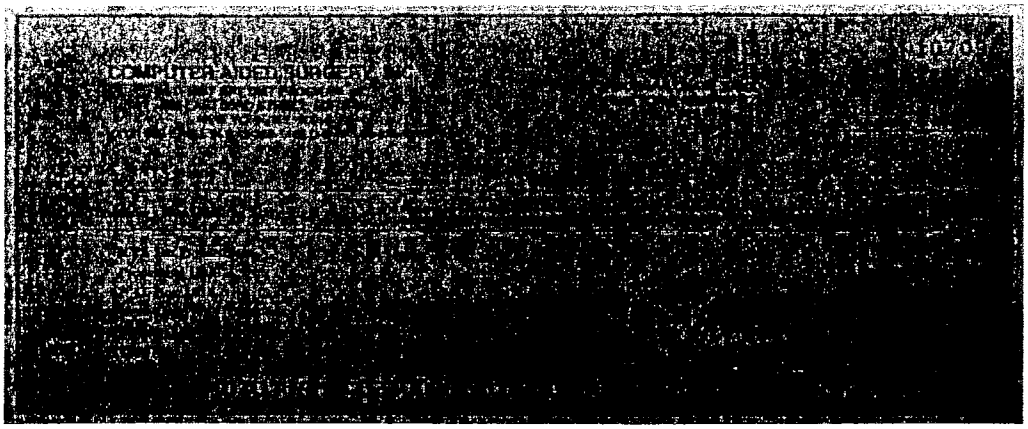
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0081676359 Posting date 06-JAN-03

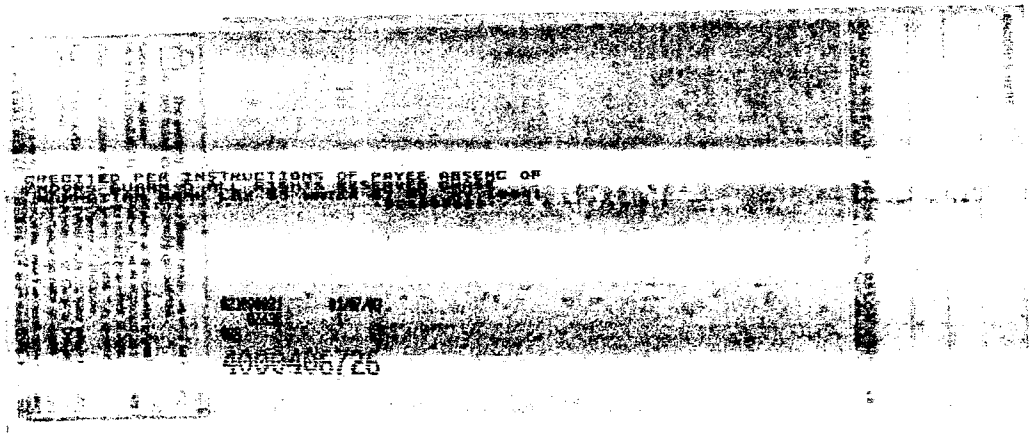


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052813336 Posting date 07-JAN-03

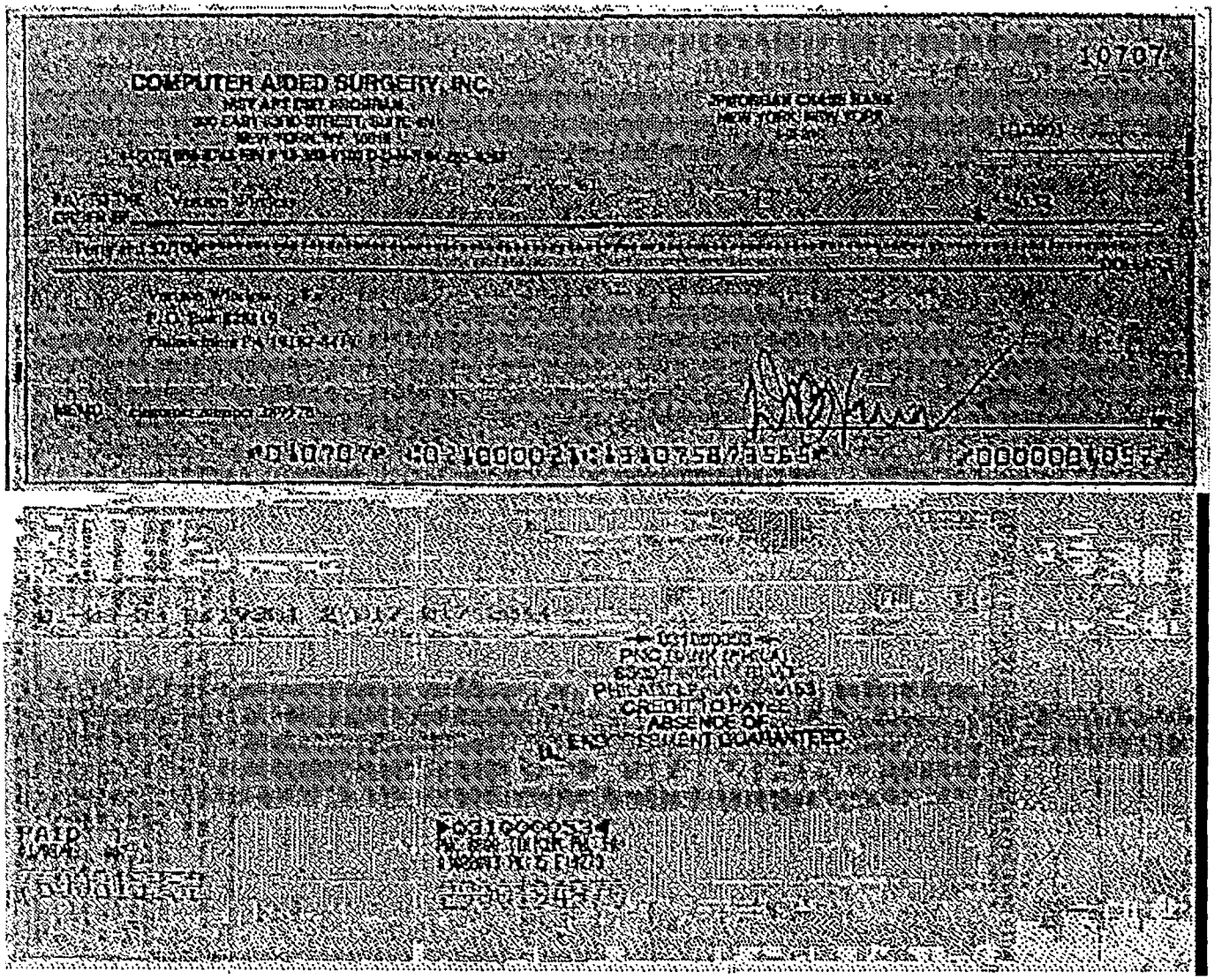


1/7/2003

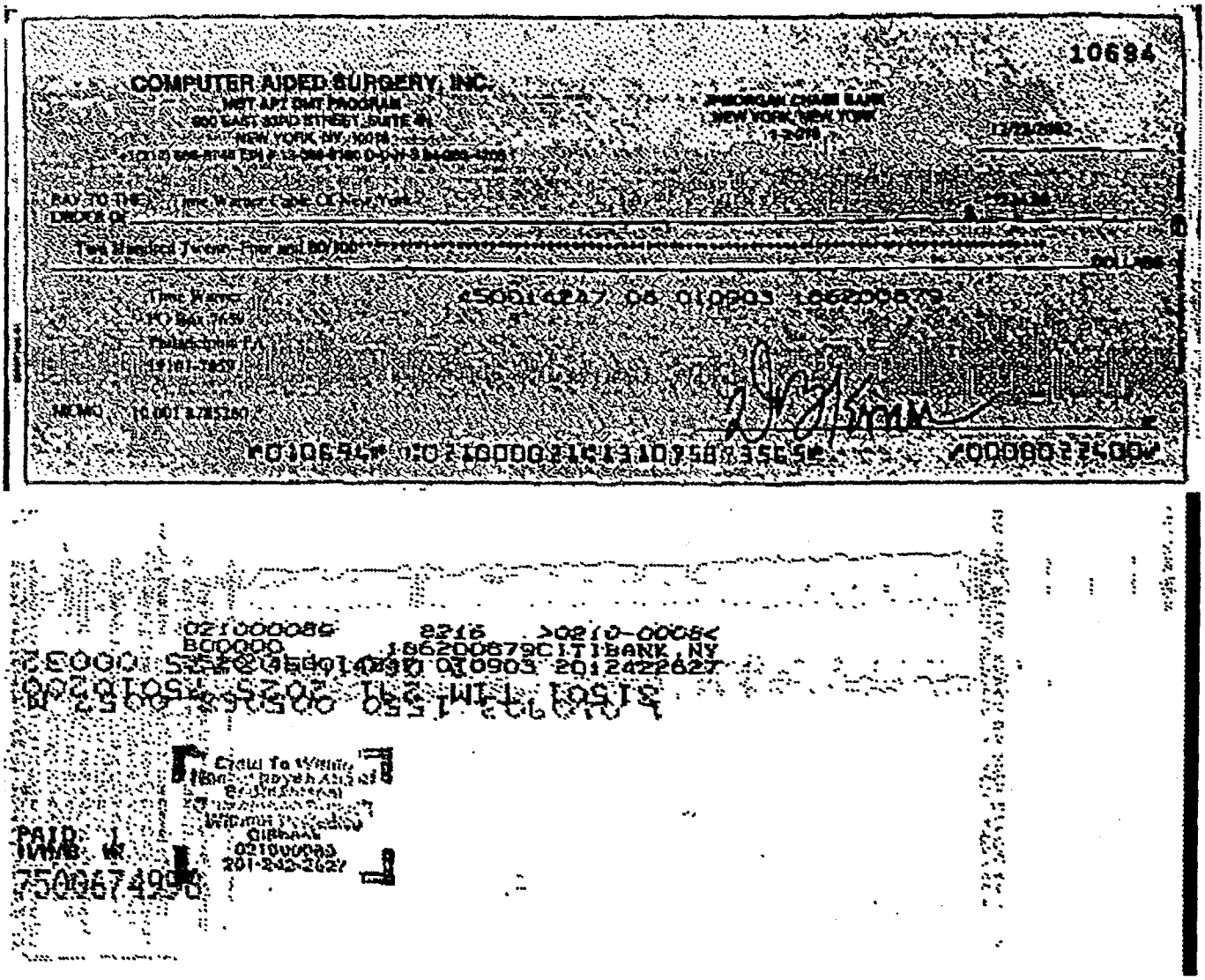




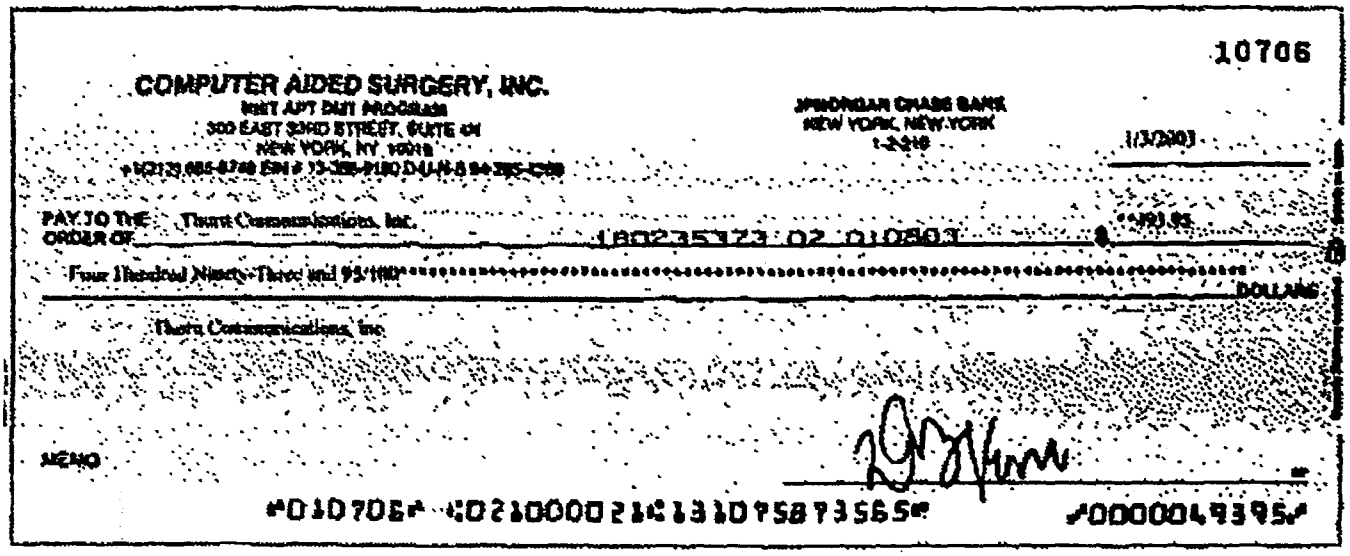
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012090578 Posting date 08-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012197020 Posting date 09-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072468978 Posting date 09-JAN-03



10706

COMPUTER AIDED SURGERY, INC.
[illegible]
300 EAST 33RD STREET, SUITE 6N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2316

1/3/2003

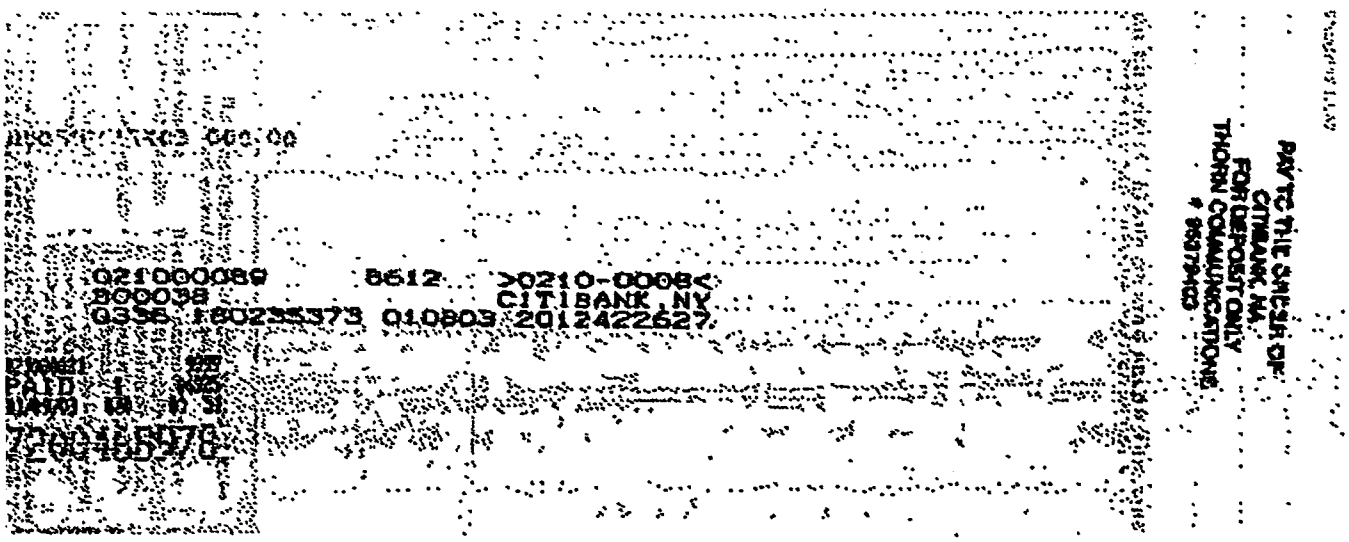
PAY TO THE ORDER OF Thorn Communications, Inc. 1802353?3 02 010803 $ **493.95

Four Hundred Ninety-Three and 95/100********** DOLLARS

Thorn Communications, Inc.

MEMO

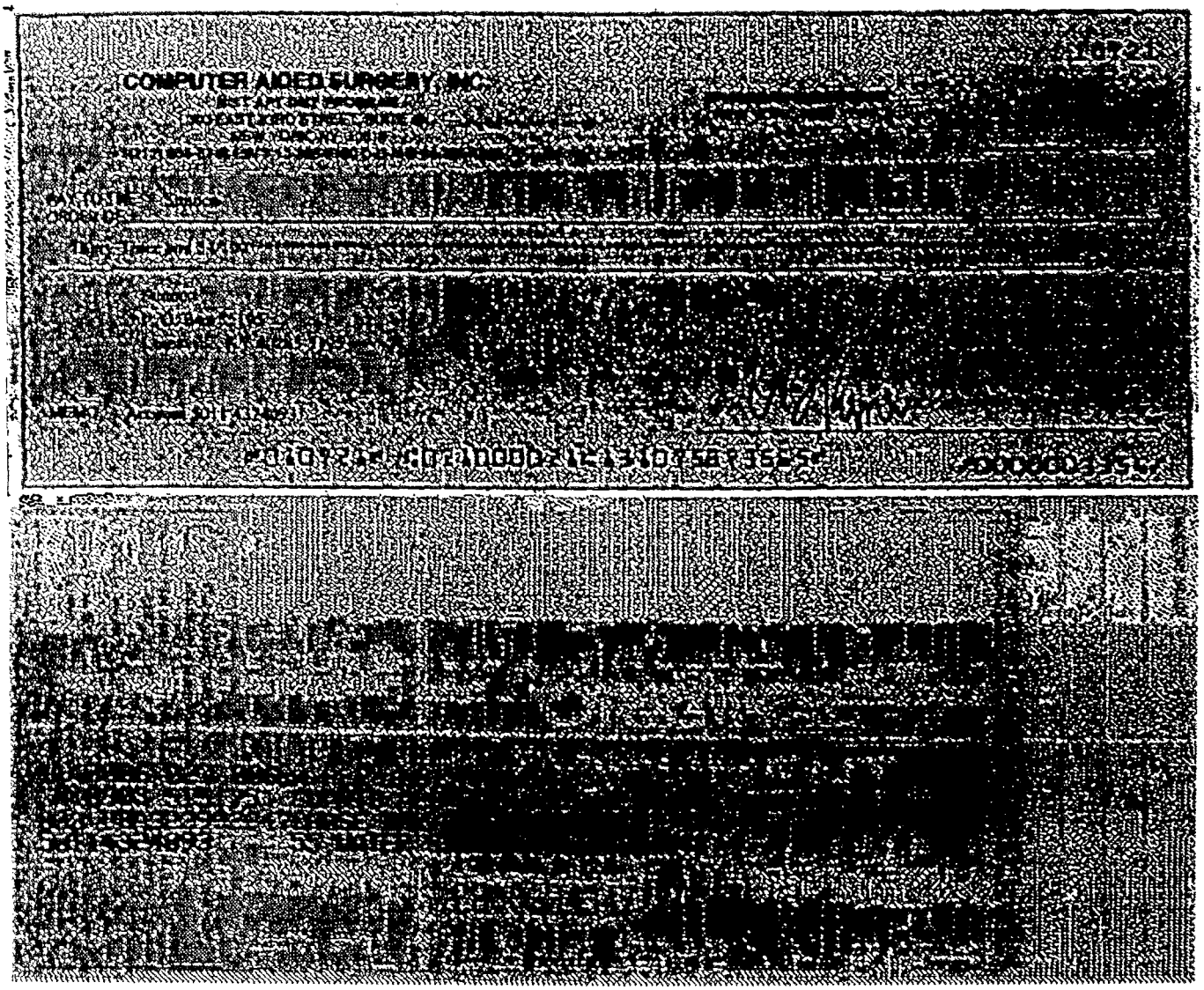
⑈010706⑈ ⑆021000021⑆ 8310758?3565⑈ ⑈000049395⑈



021000089 8612 >0210-0008<
000038 CITIBANK, NY
0356 1802353?3 010803 201242262?

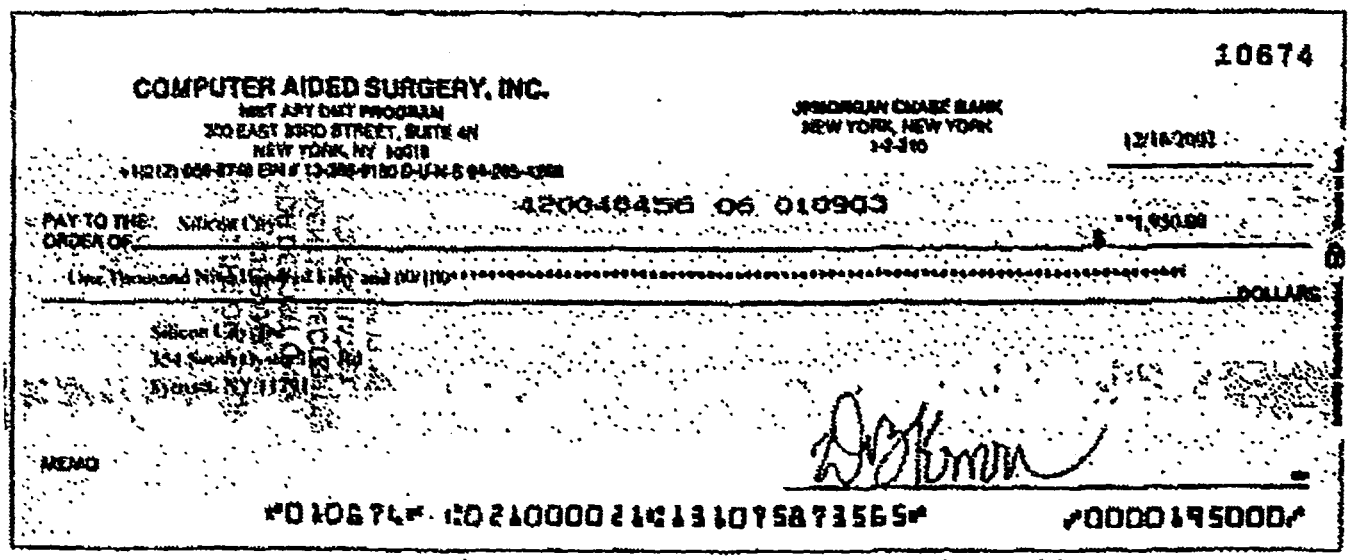
PAY TO THE ORDER OF
CITIBANK, NA
FOR DEPOSIT ONLY
THORN COMMUNICATIONS
9507340

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028084347 Posting date 09-JAN-03



10721

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072718040 Posting date 10-JAN-03



10674

COMPUTER AIDED SURGERY, INC.
MEET ANY DAY PROGRAM
320 EAST 53RD STREET, SUITE 4N
NEW YORK, NY 10019

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

12/16/2002

PAY TO THE ORDER OF

420048456 06 010903

$ **1,950.00

DOLLARS

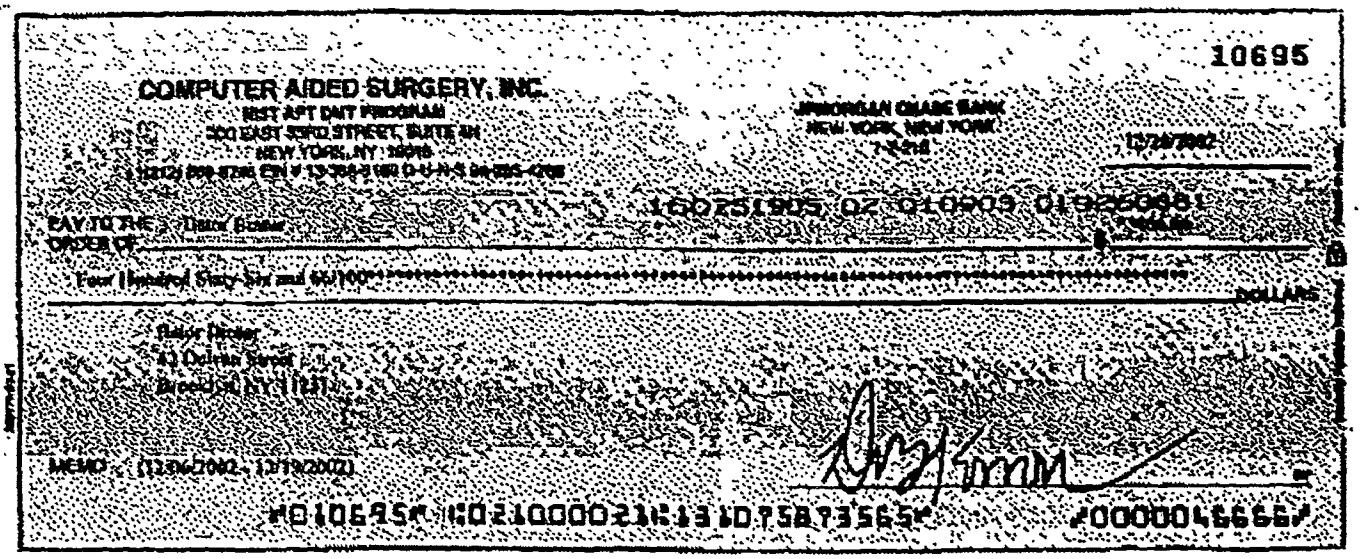
MEMO

⑈010674⑈ ⑆021000021⑆ 813107587356 5⑈ ⑈0000195000⑈

021000089 8216 >0210-00008<
000000 CITIBANK, N.A.
1300 420048456 010903 201

FOR DEPOSIT ONLY
PAY TO THE ORDER OF
CITIBANK
FOR DEPOSIT ONLY
PELLUCENTAL SECURITIES
INCORPORATED

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075745762 Posting date 10-JAN-03



1001 2-0061 04 06

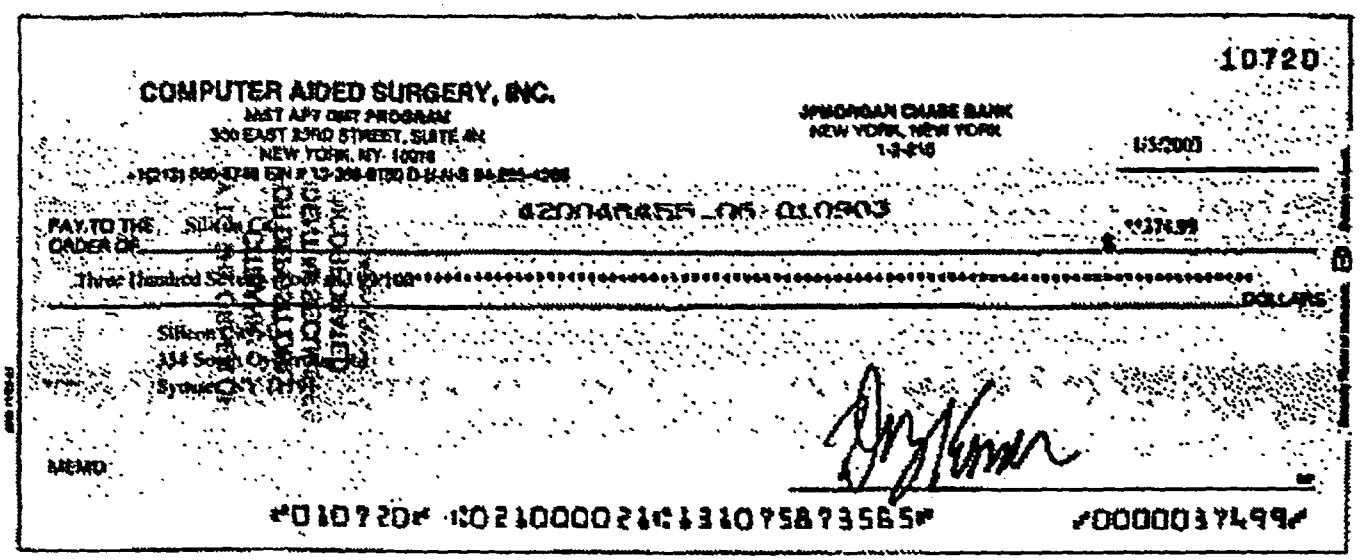
021000089 8612 >0210-0008<
B00900 019260881CITIBANK,NY
0273 160251905 010903 2012422627

PAID

7506745762

Baker Winter Inn.
49 Delavan Street
Brooklyn, NY 11231
FOR DEPOSIT ONLY
Acct # 19260881

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072718039 Posting date 10-JAN-03



10720

COMPUTER AIDED SURGERY, INC.
MAST APY OUT PROGRAM
350 EAST 33RD STREET, SUITE 4K
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-3-810

1/5/2003

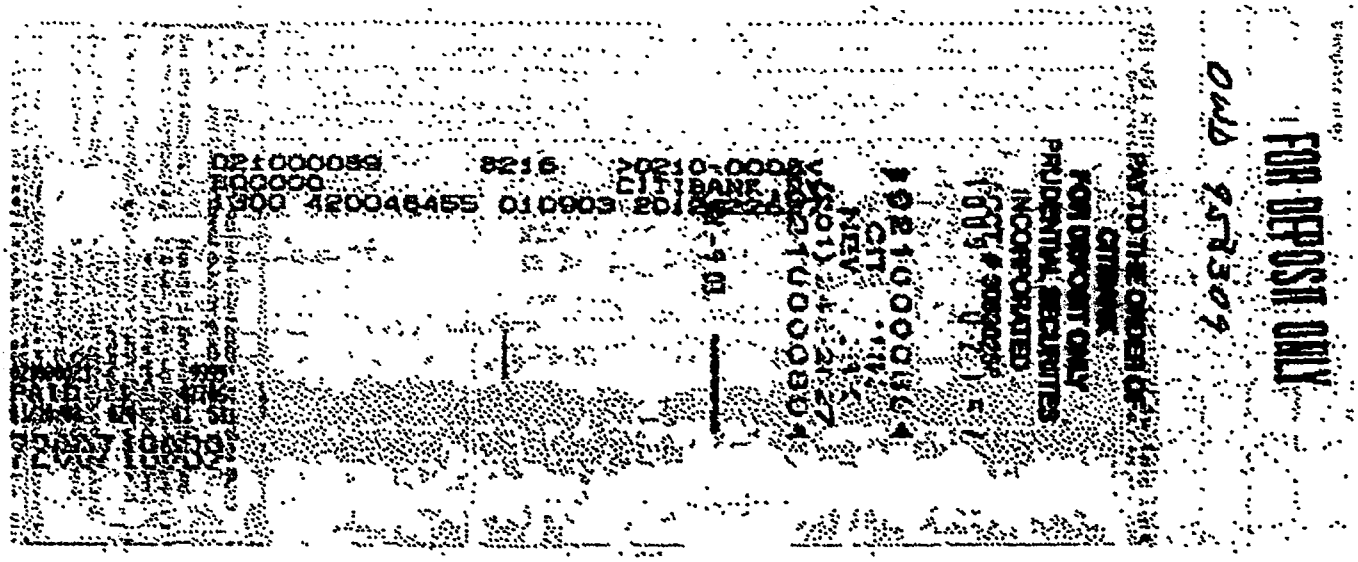
PAY TO THE ORDER OF Silicon Ca... $ *374.99

Three Hundred Seventy-four and 99/100 DOLLARS

Silicon Valley
334 Soquel Ojo Santa Cruz
Syracuse CA (315)

MEMO

⑈010720⑈ ⑆021000021⑆ 3107587356⑈ ⑈000037499⑈

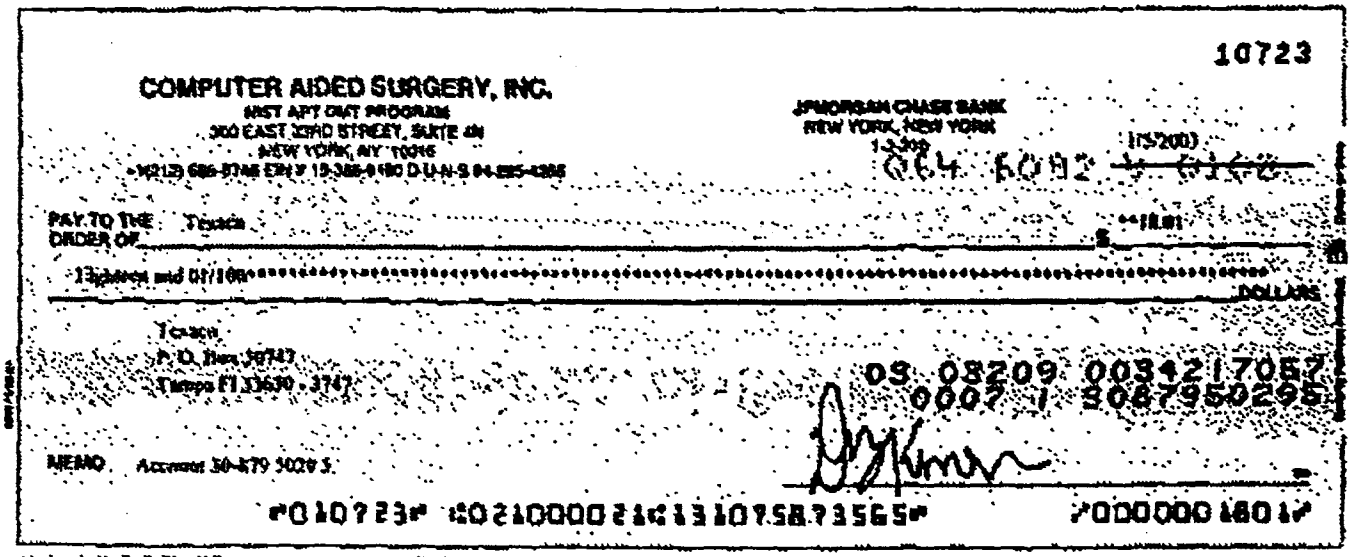


FOR DEPOSIT ONLY

PAY TO THE ORDER OF
CITIBANK
FOR DEPOSIT ONLY
PRUDENTIAL SECURITIES
INCORPORATED
ACCT # 4200486455

021000089 8216 >0210-00008<
CITIBANK
1300 4200486455 010903

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072736197 Posting date 10-JAN-03



10723

COMPUTER AIDED SURGERY, INC.
MIST APT DIAT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

PAY TO THE ORDER OF Texada

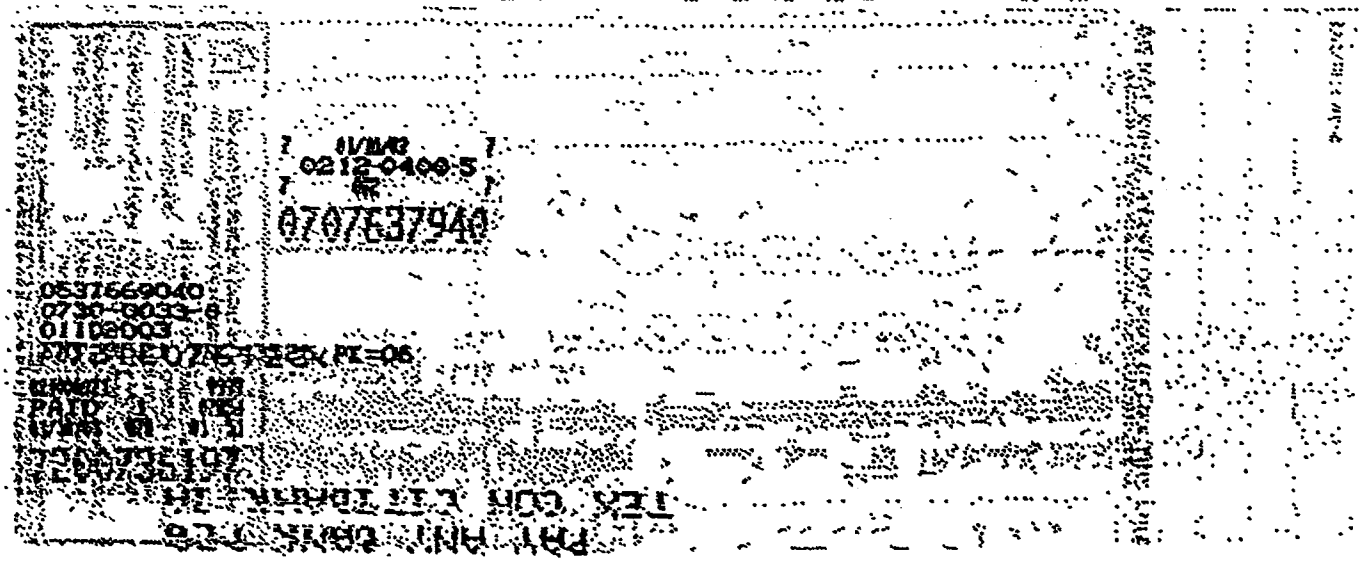
DOLLARS

Texada
P. O. Box 30747
Tampa FL 33630-3747

03 08209 00312 17057
0007 1 3067950295

MEMO Account 30-679 5029 5

⑈010723⑈ ⑆021000021⑆ 3107587356⑈ ⑈000000480⑈

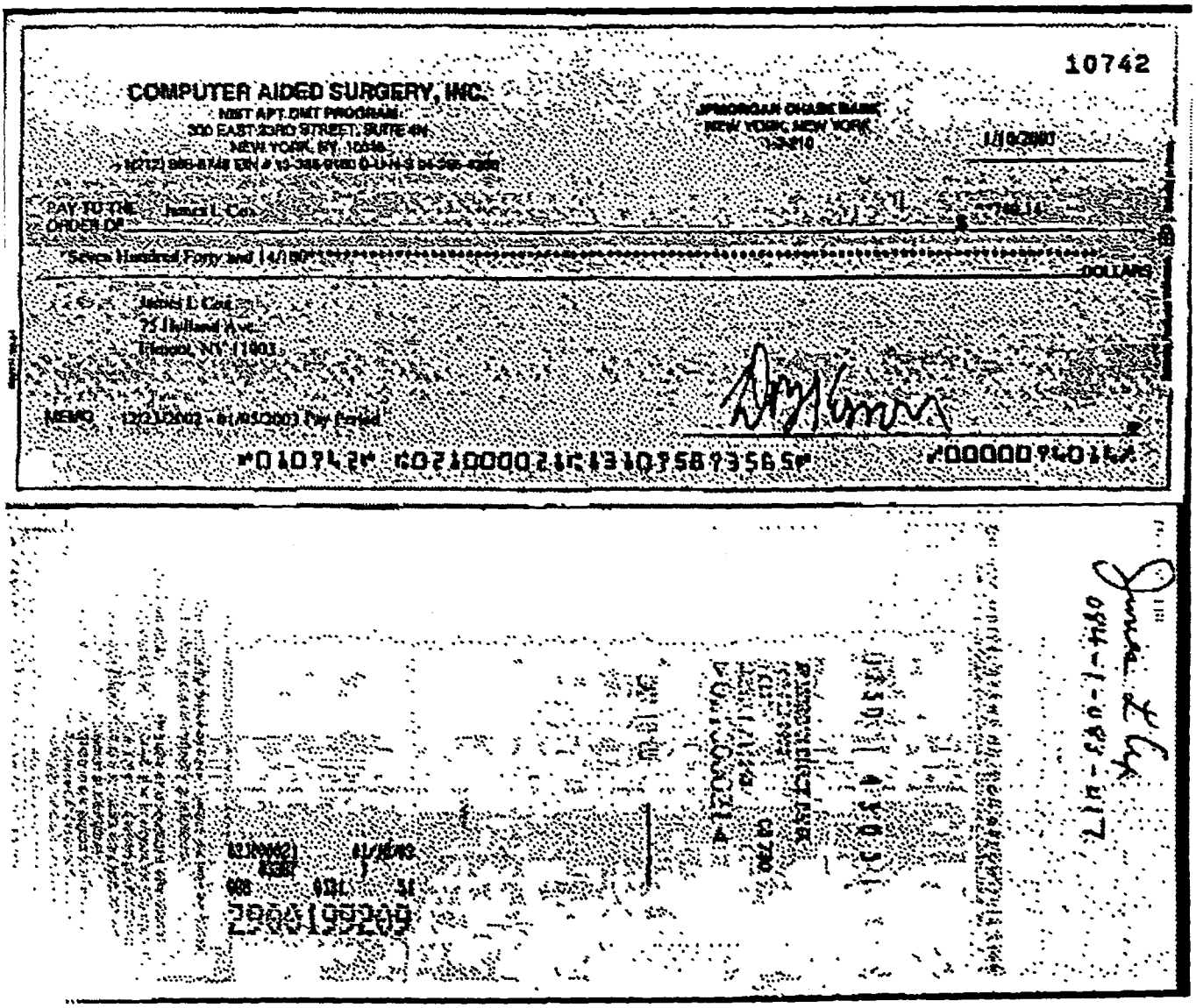


11/18/02
0212-0400-5
07076379 40

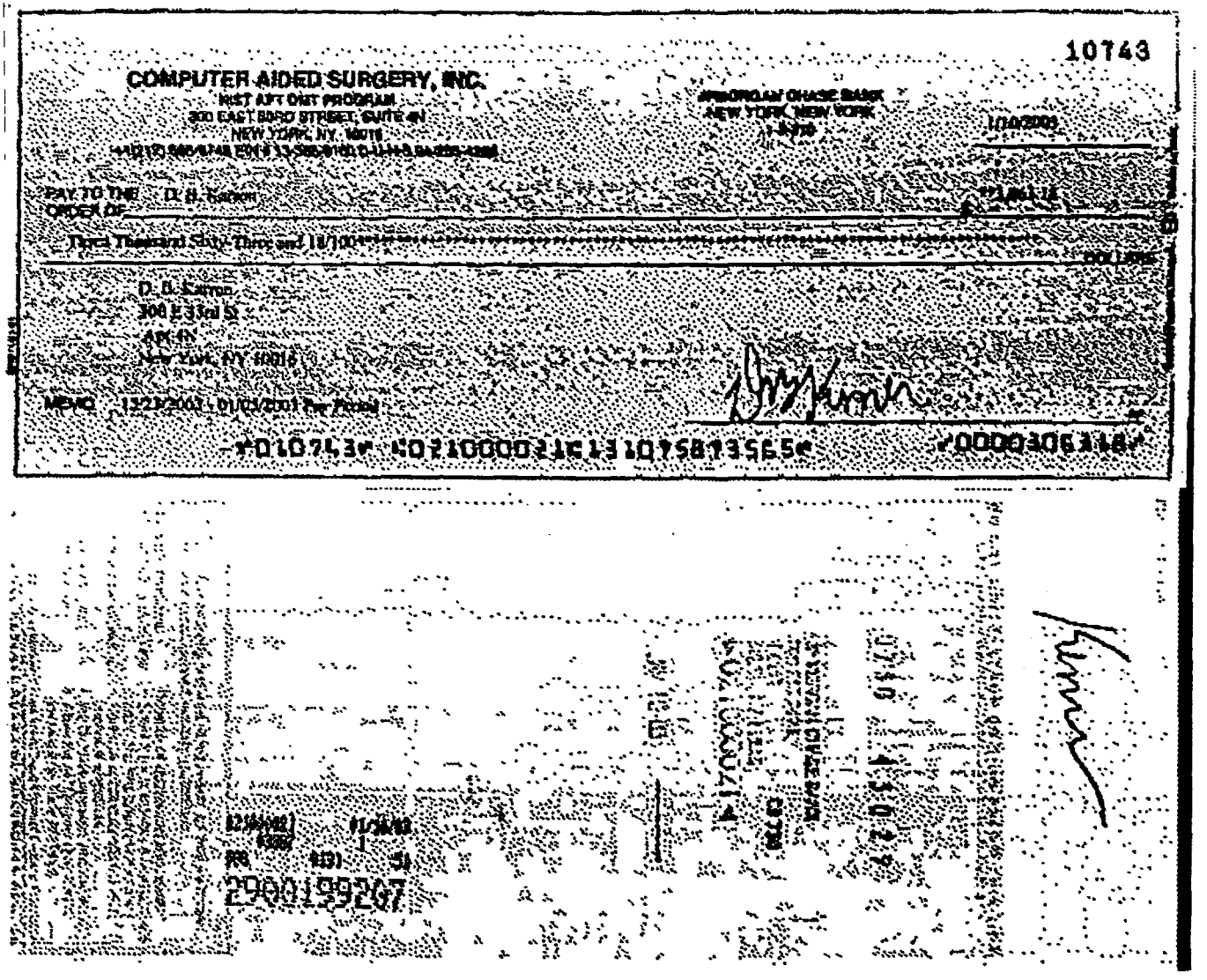
0537669040
0730-0033-8
01102003

PAID

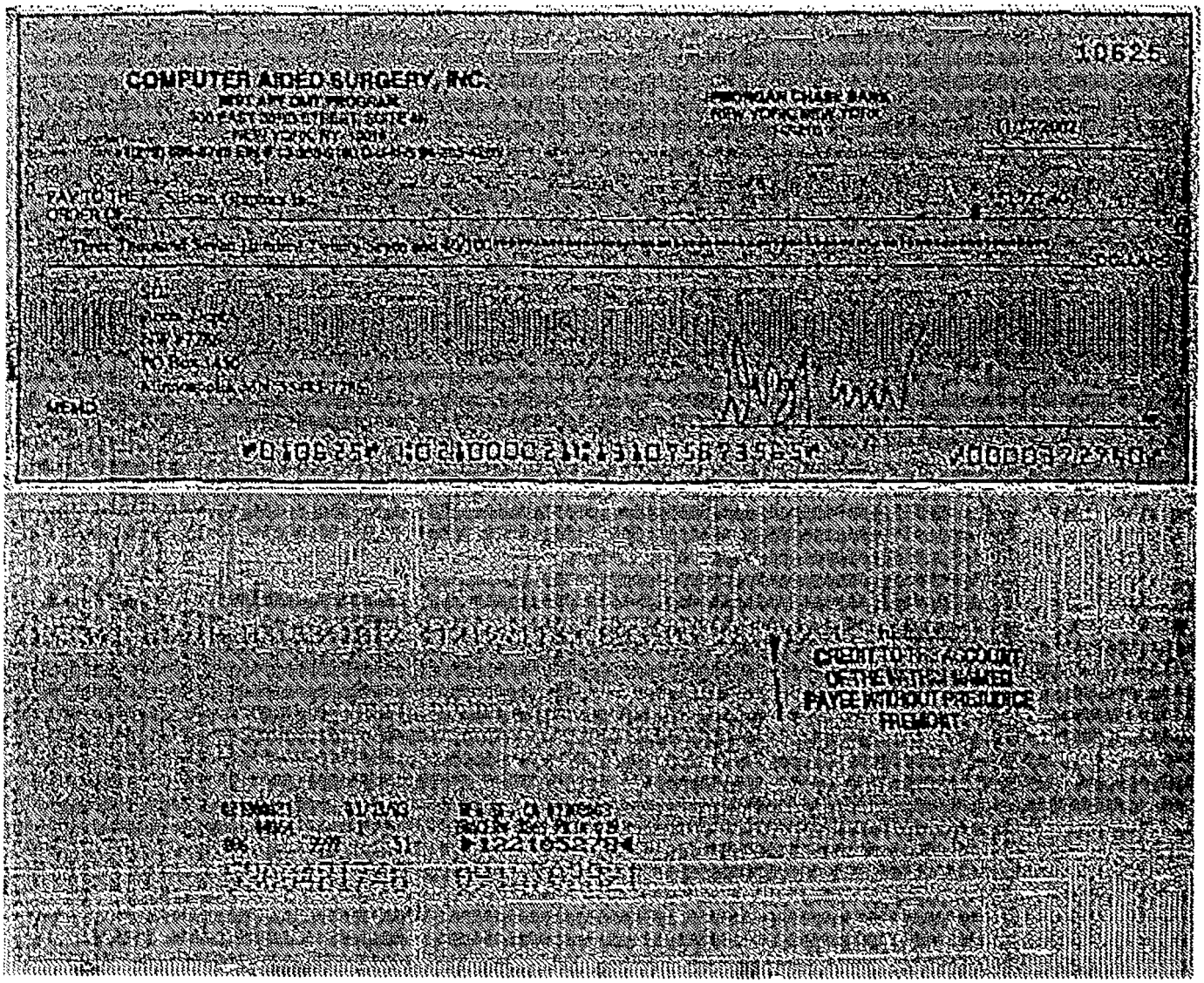
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029199209 Posting date 10-JAN-03



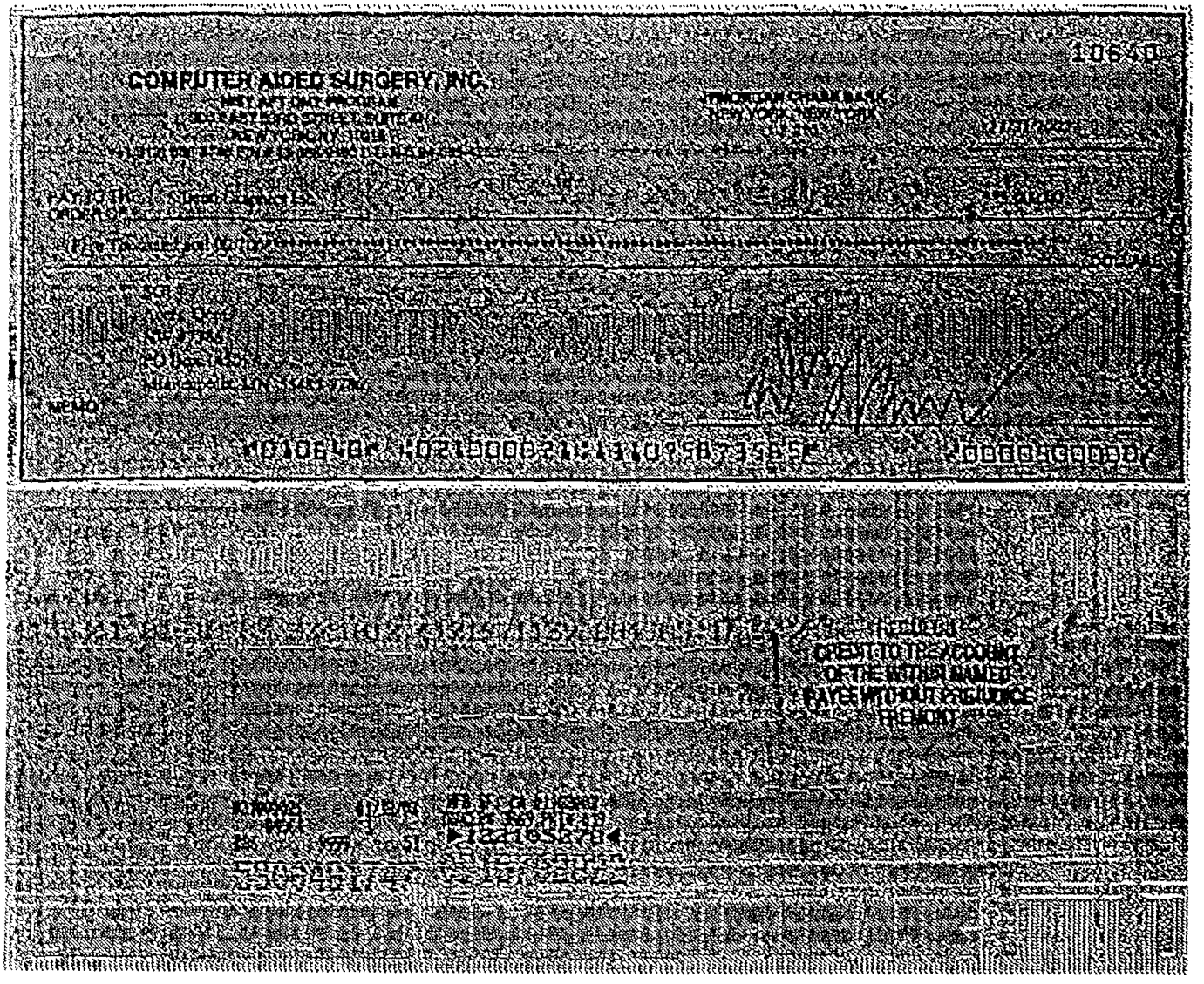
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029199207 Posting date 10-JAN-03



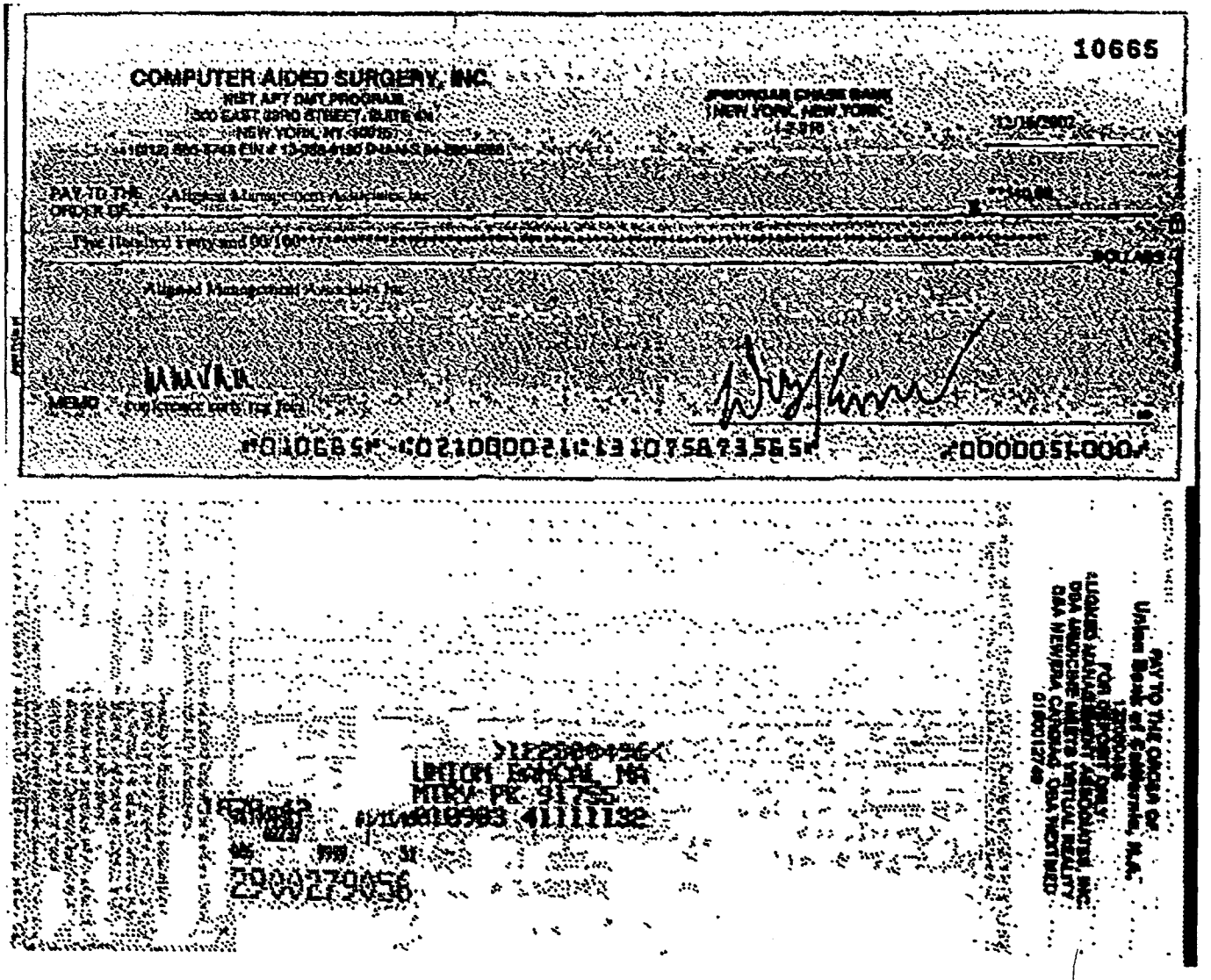
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053481746 Posting date 13-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053481747 Posting date 13-JAN-03

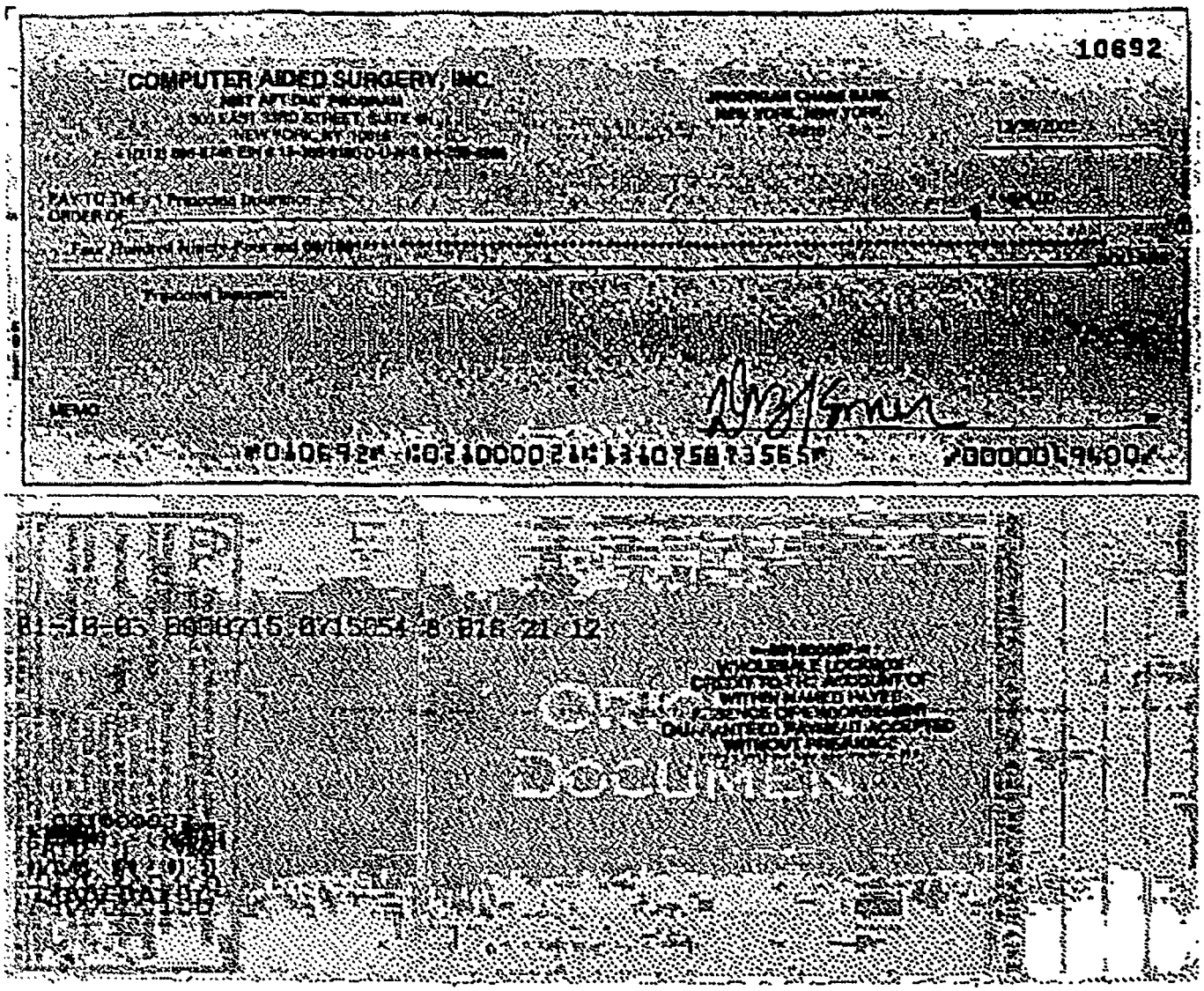


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029279056 Posting date 13-JAN-03



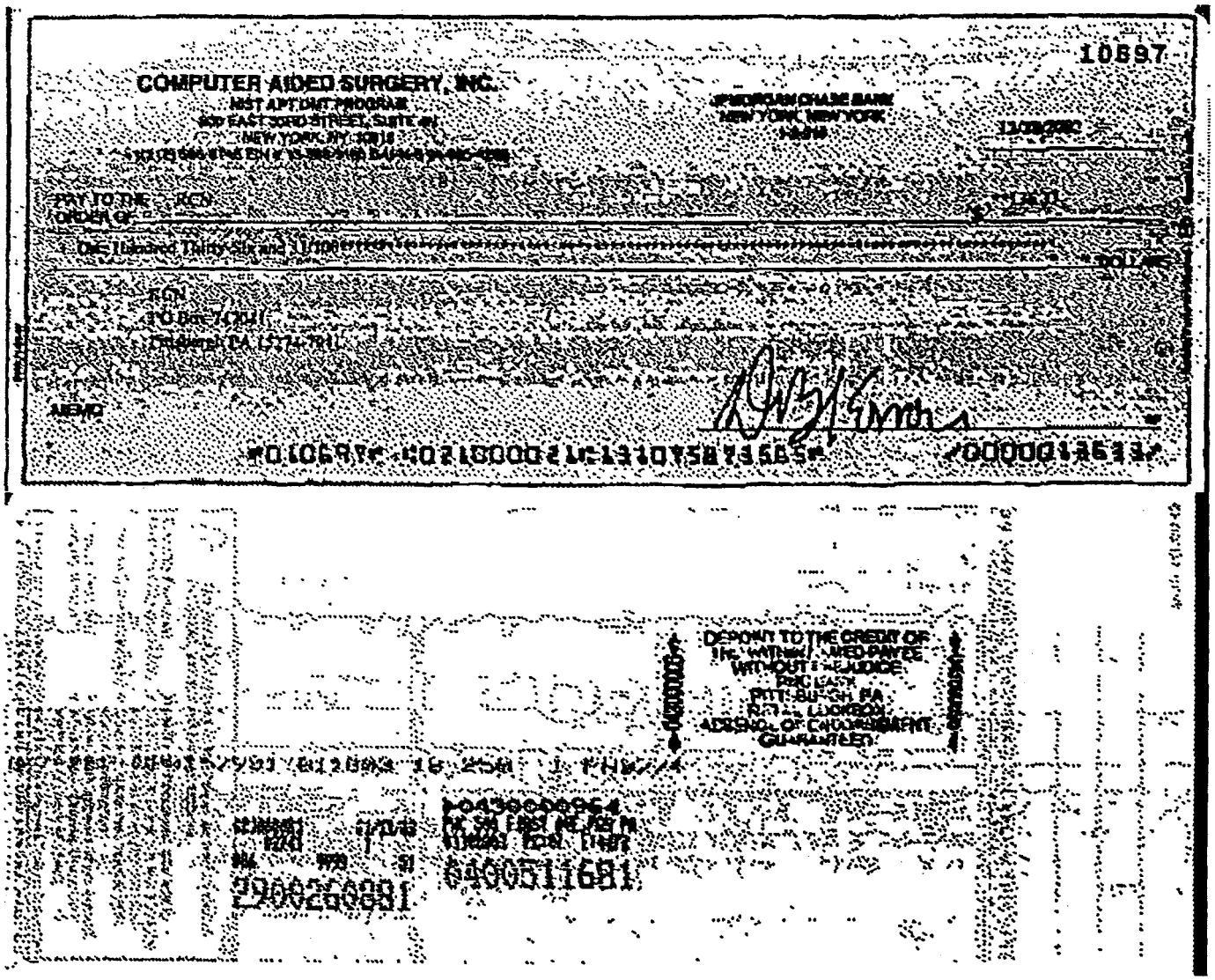
Aligned Management

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074620186 Posting date 13-JAN-03

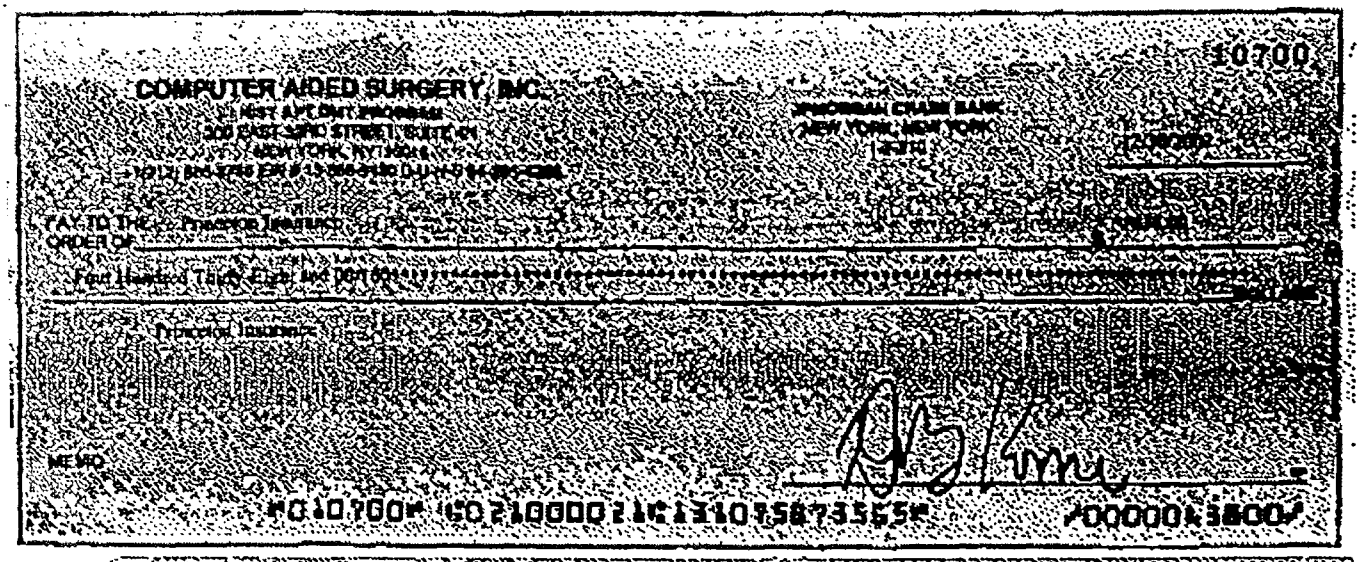


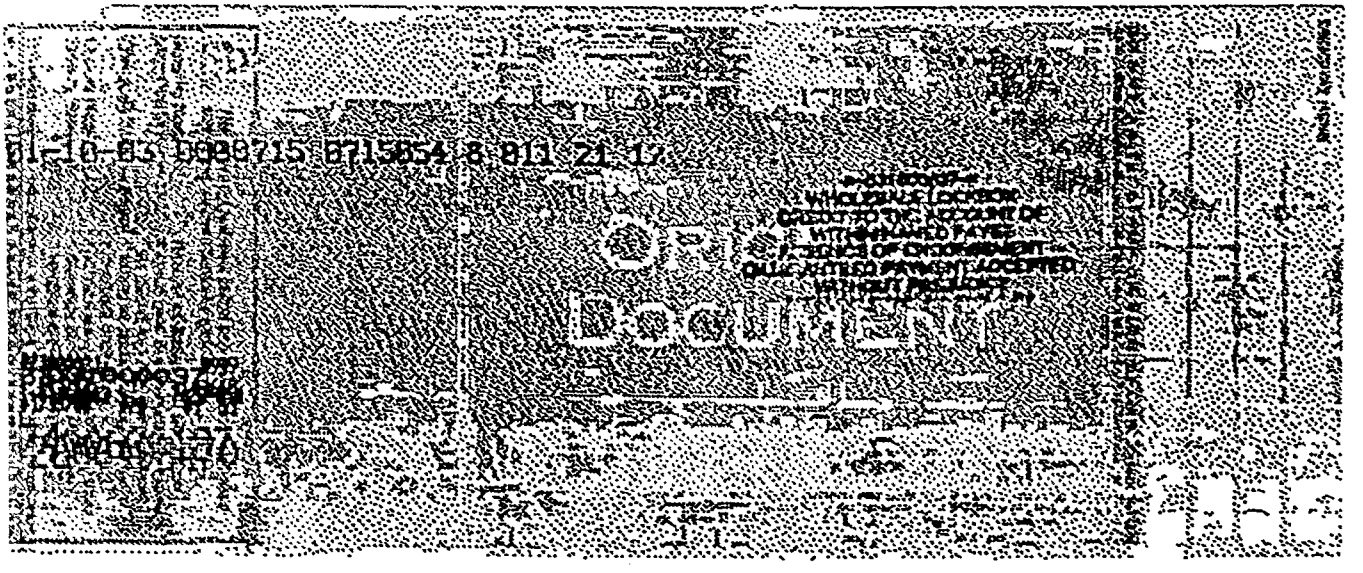
Princeton Insurance

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029260881 Posting date 13-JAN-03



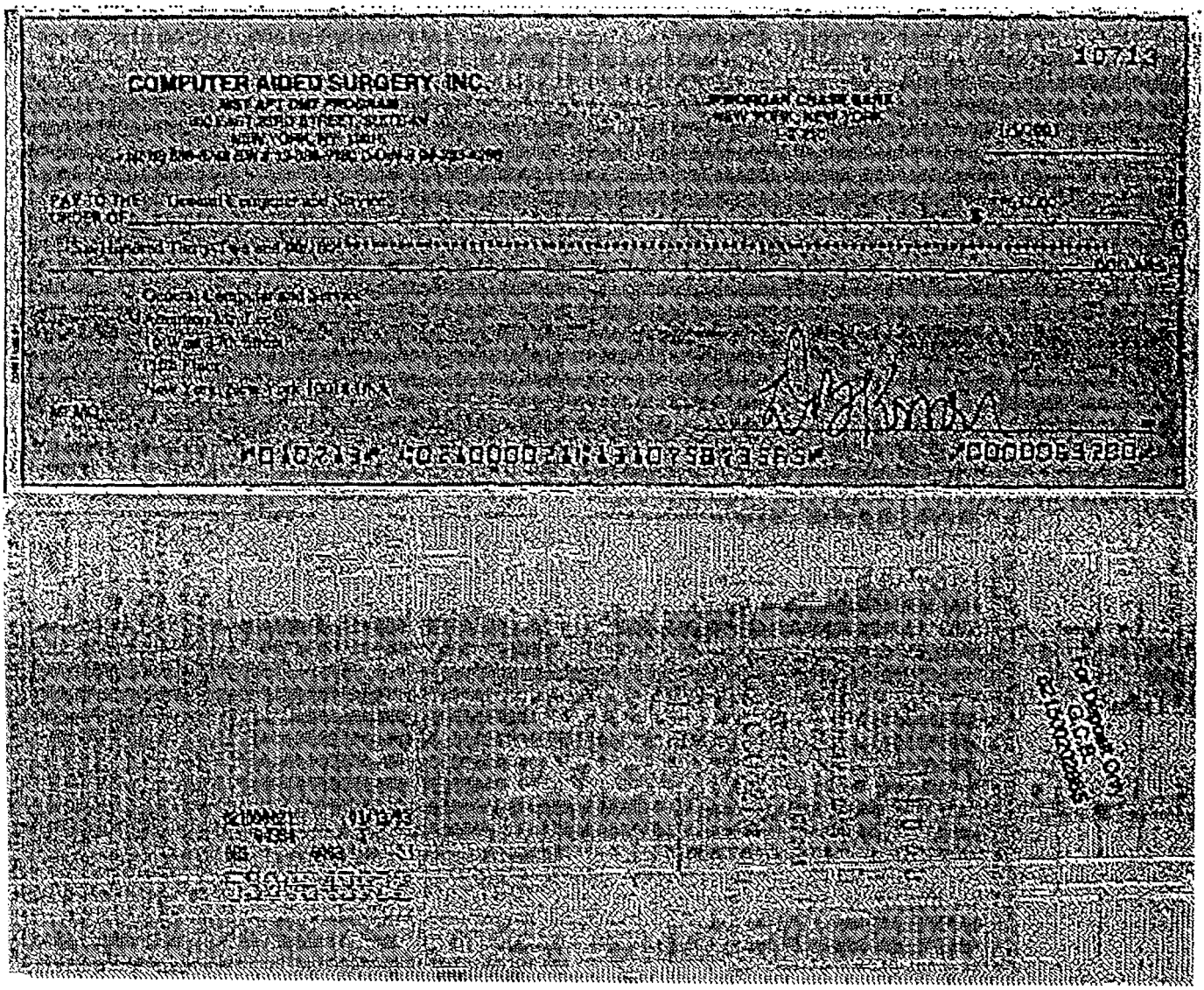
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074620187 Posting date 13-JAN-03



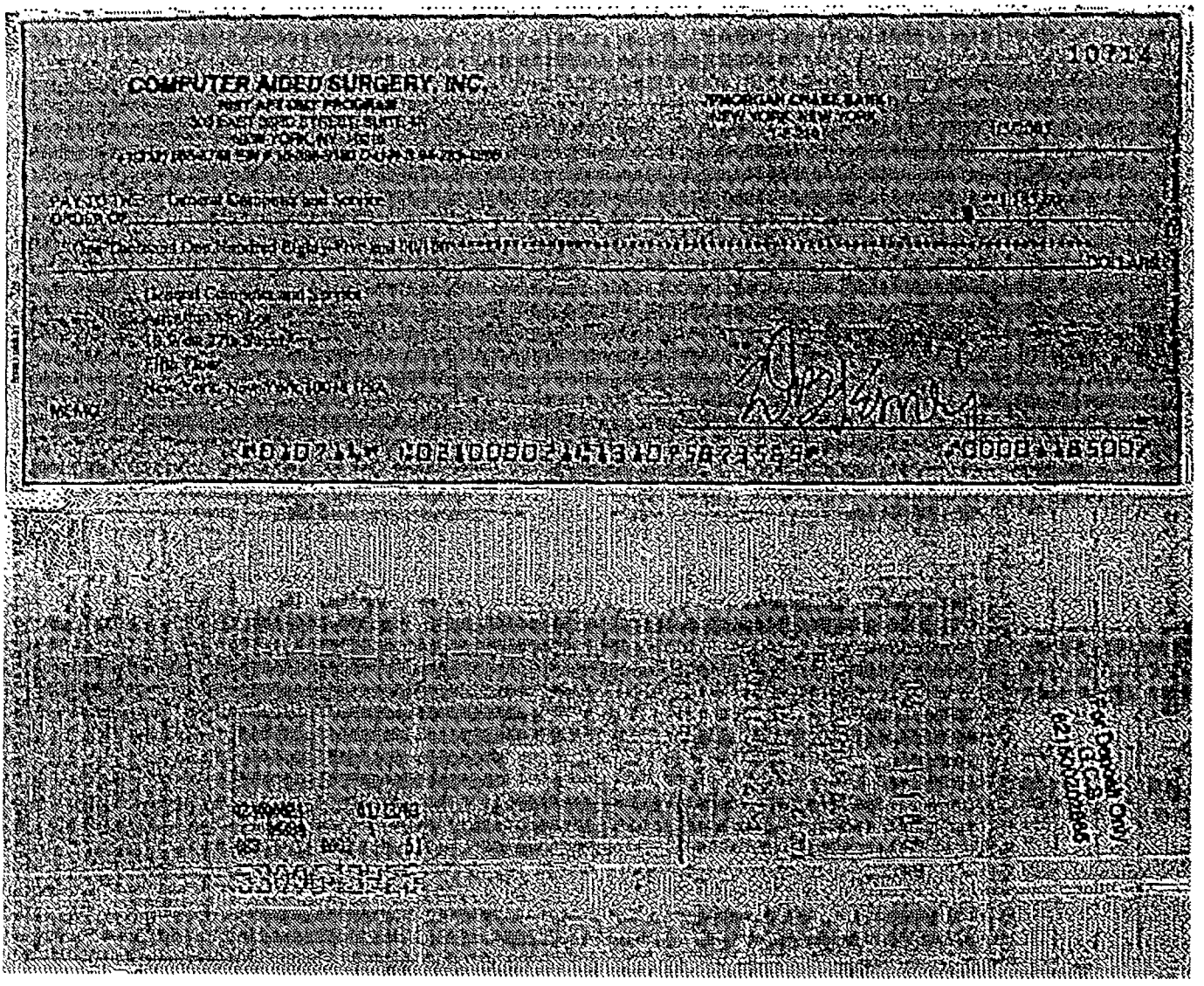


Princeton Insurance

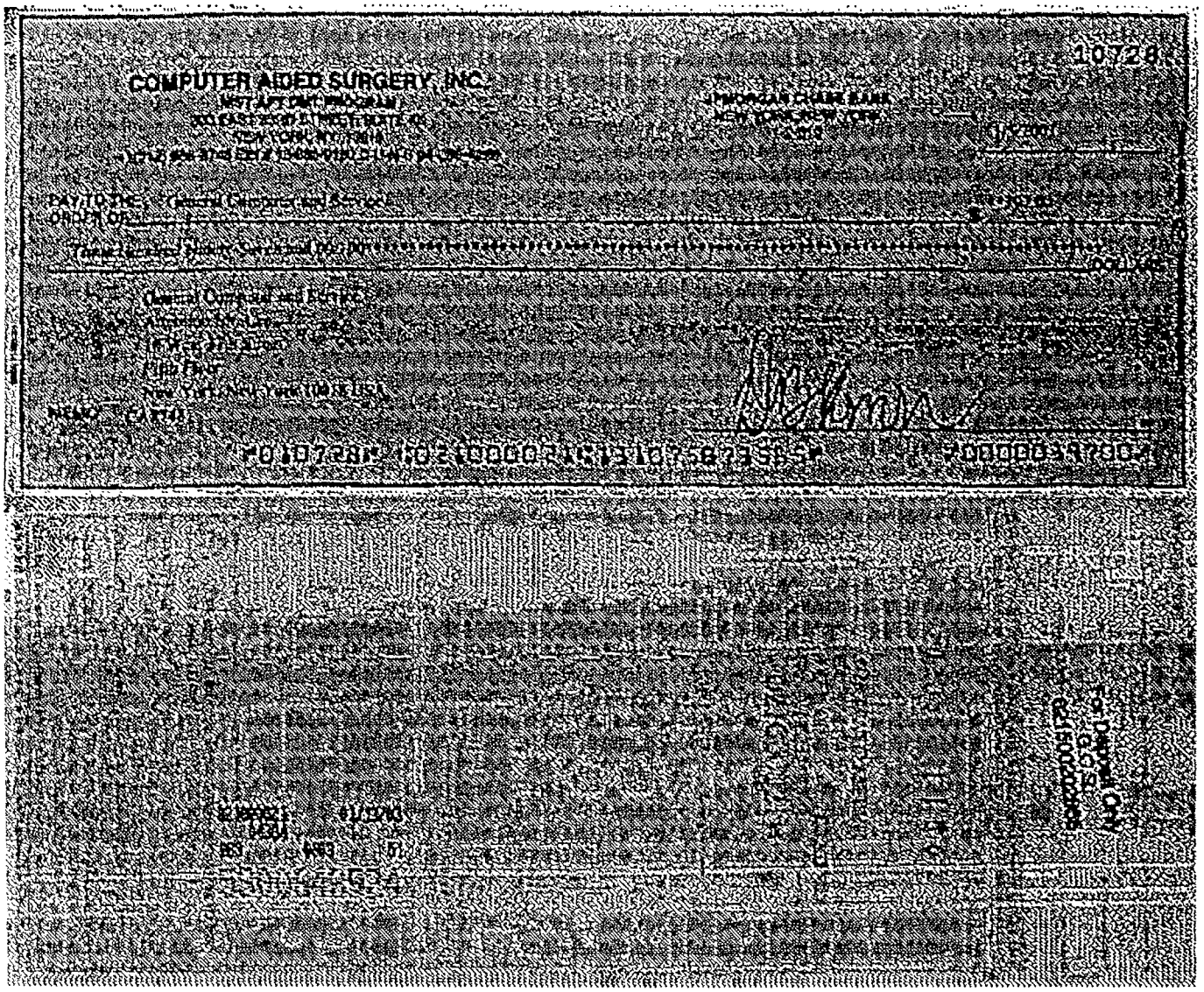
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053643922 Posting date 13-JAN-03



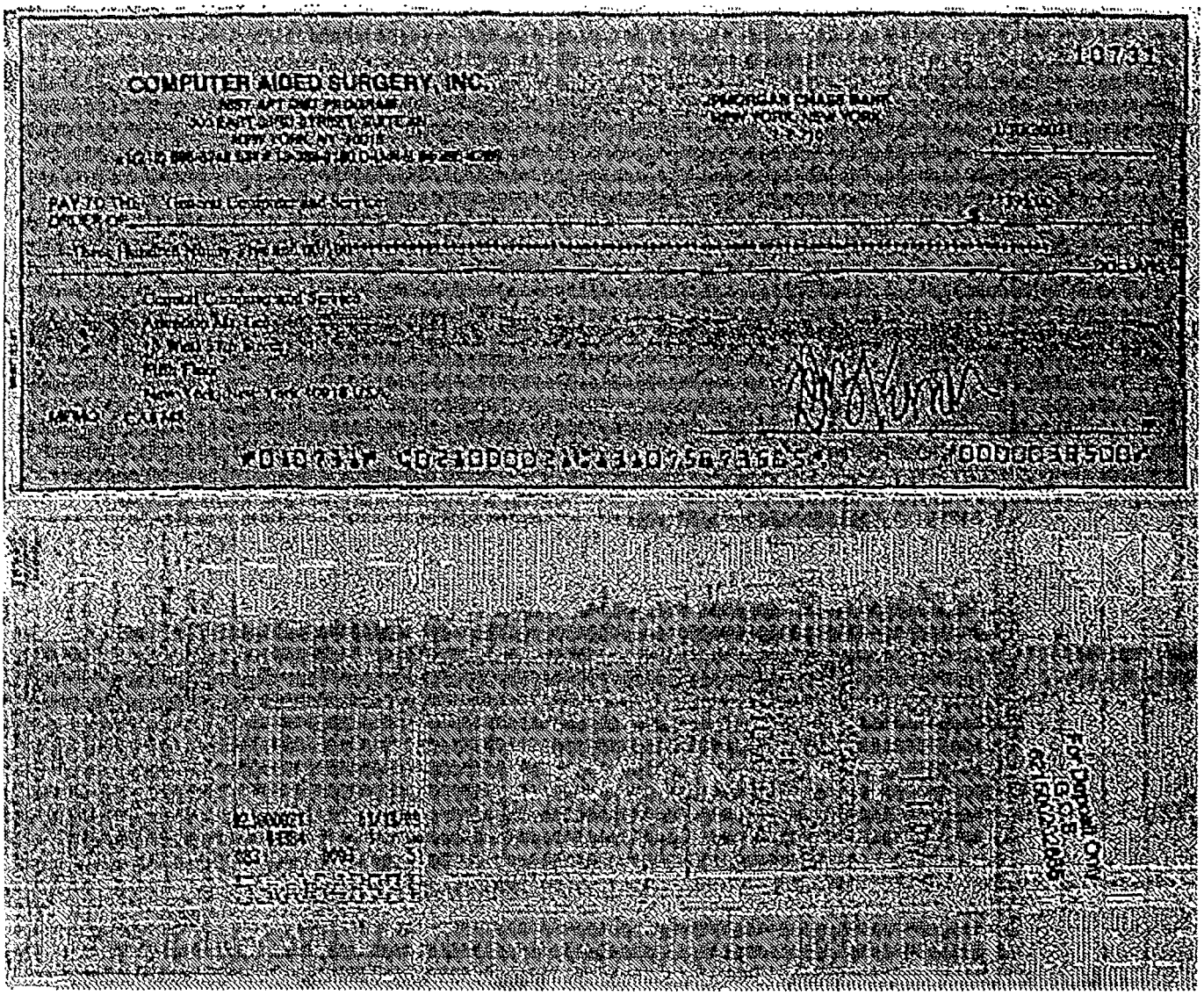
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053643925 Posting date 13-JAN-03



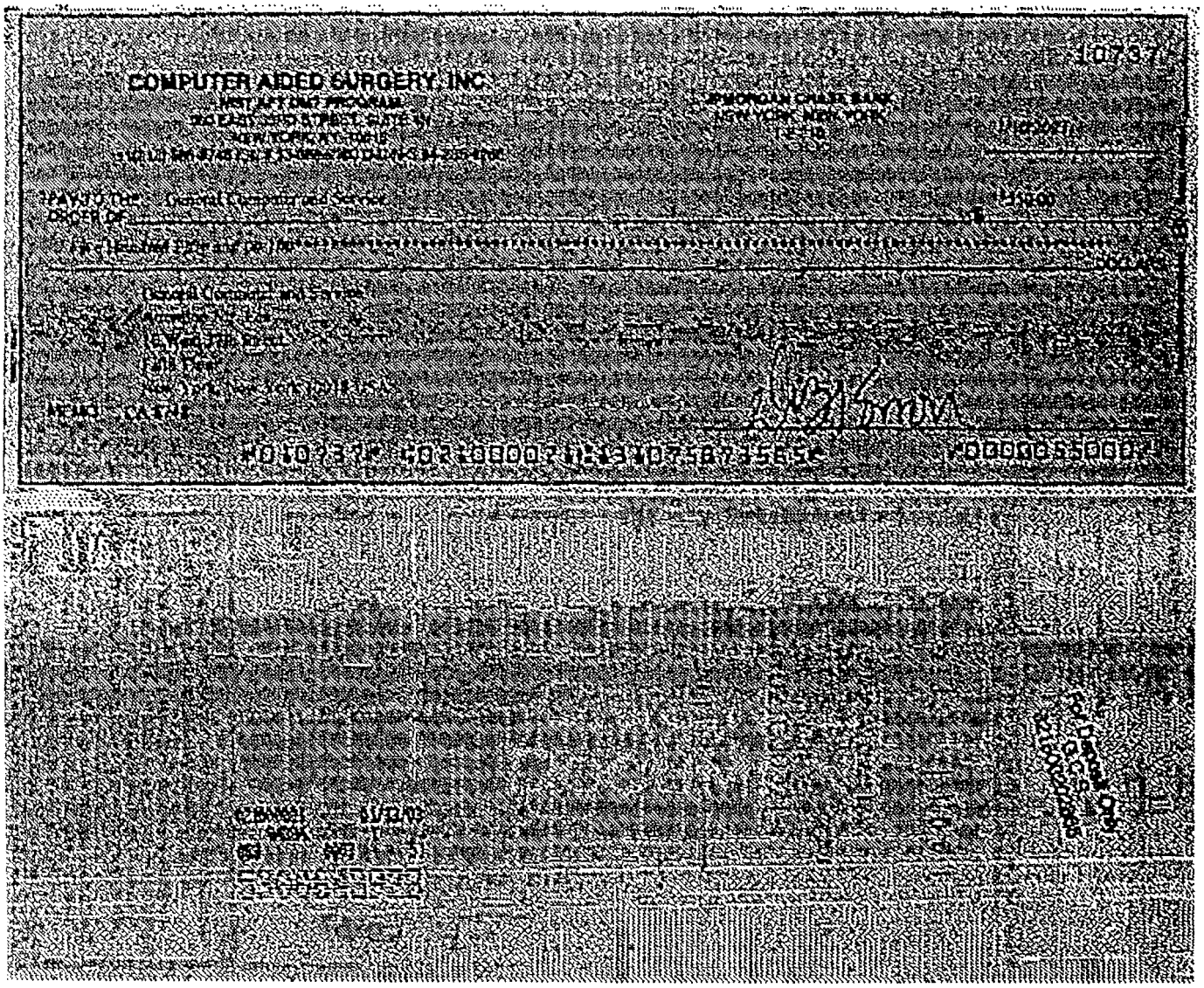
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053643924 Posting date 13-JAN-03



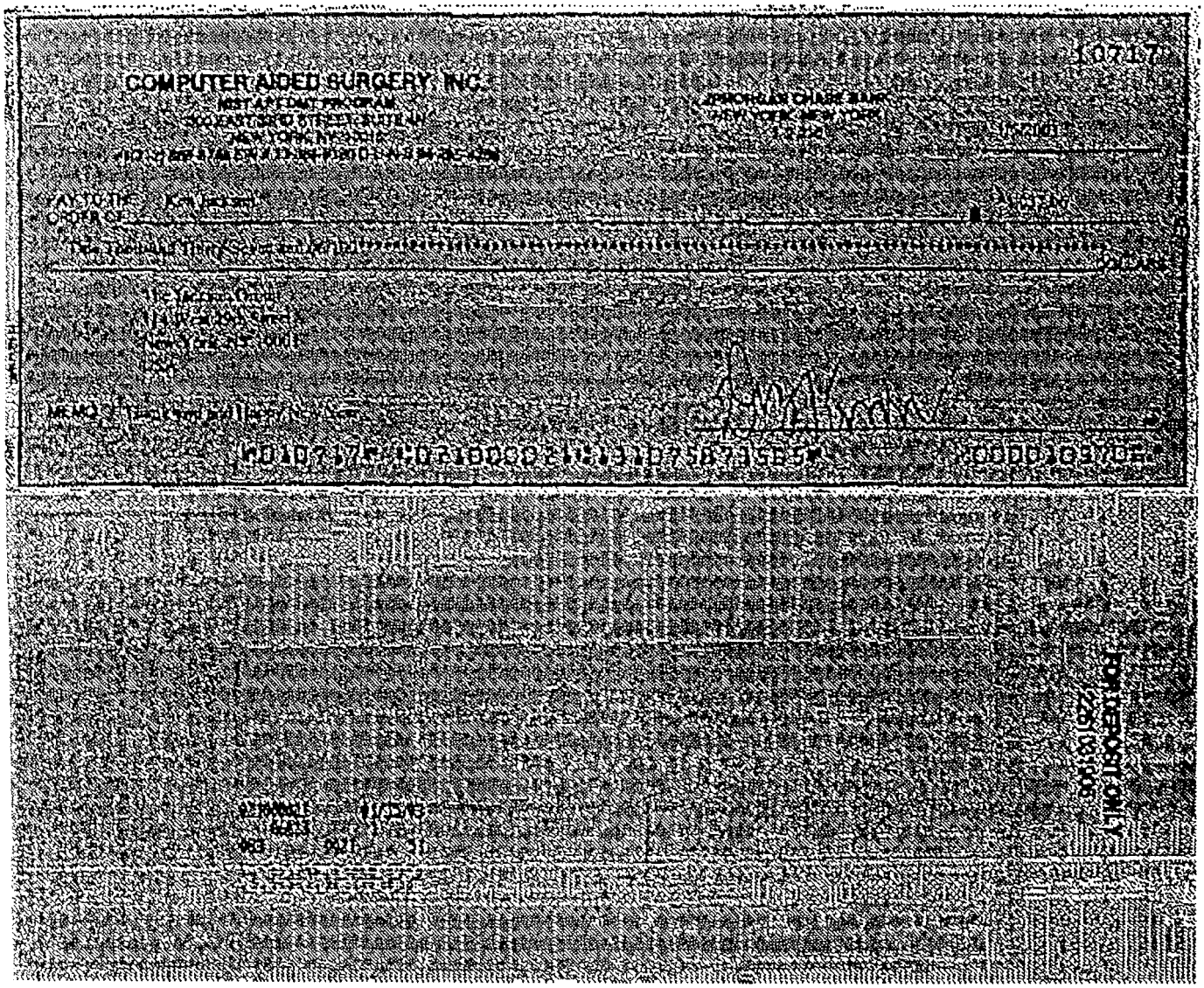
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053643921 Posting date 13-JAN-03



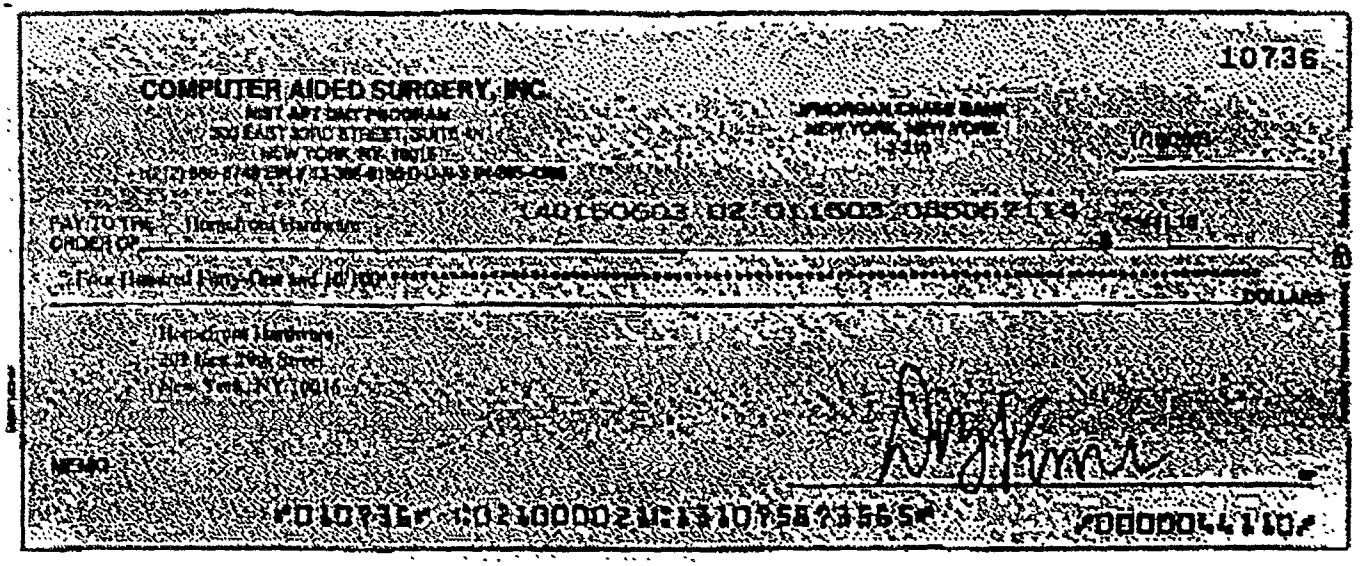
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053643923 Posting date 13-JAN-03

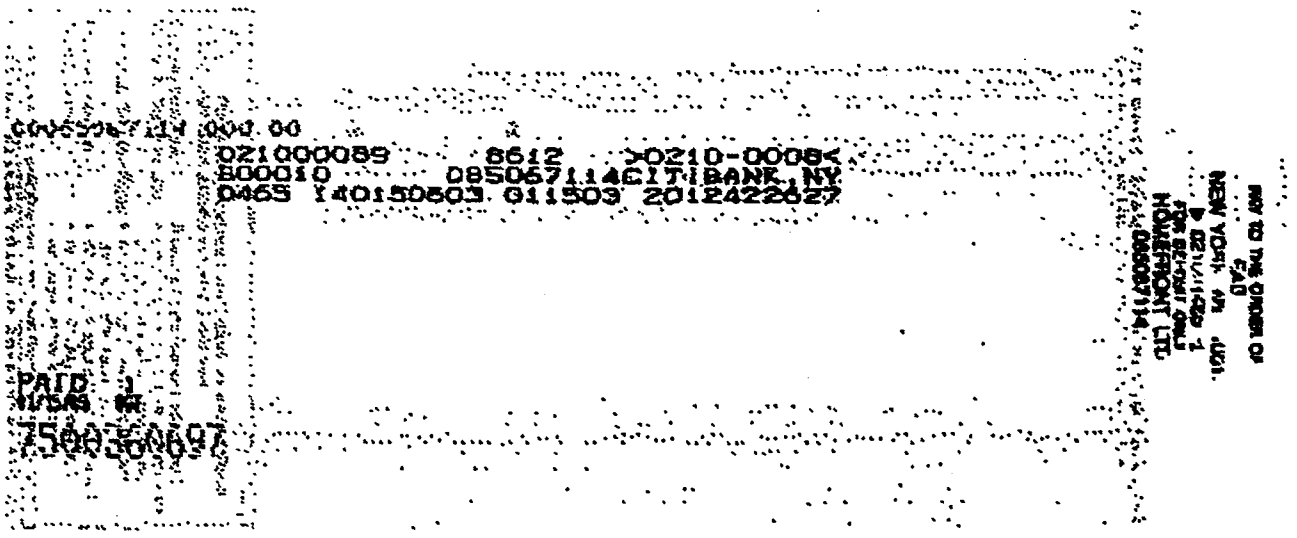


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053580682 Posting date 15-JAN-03

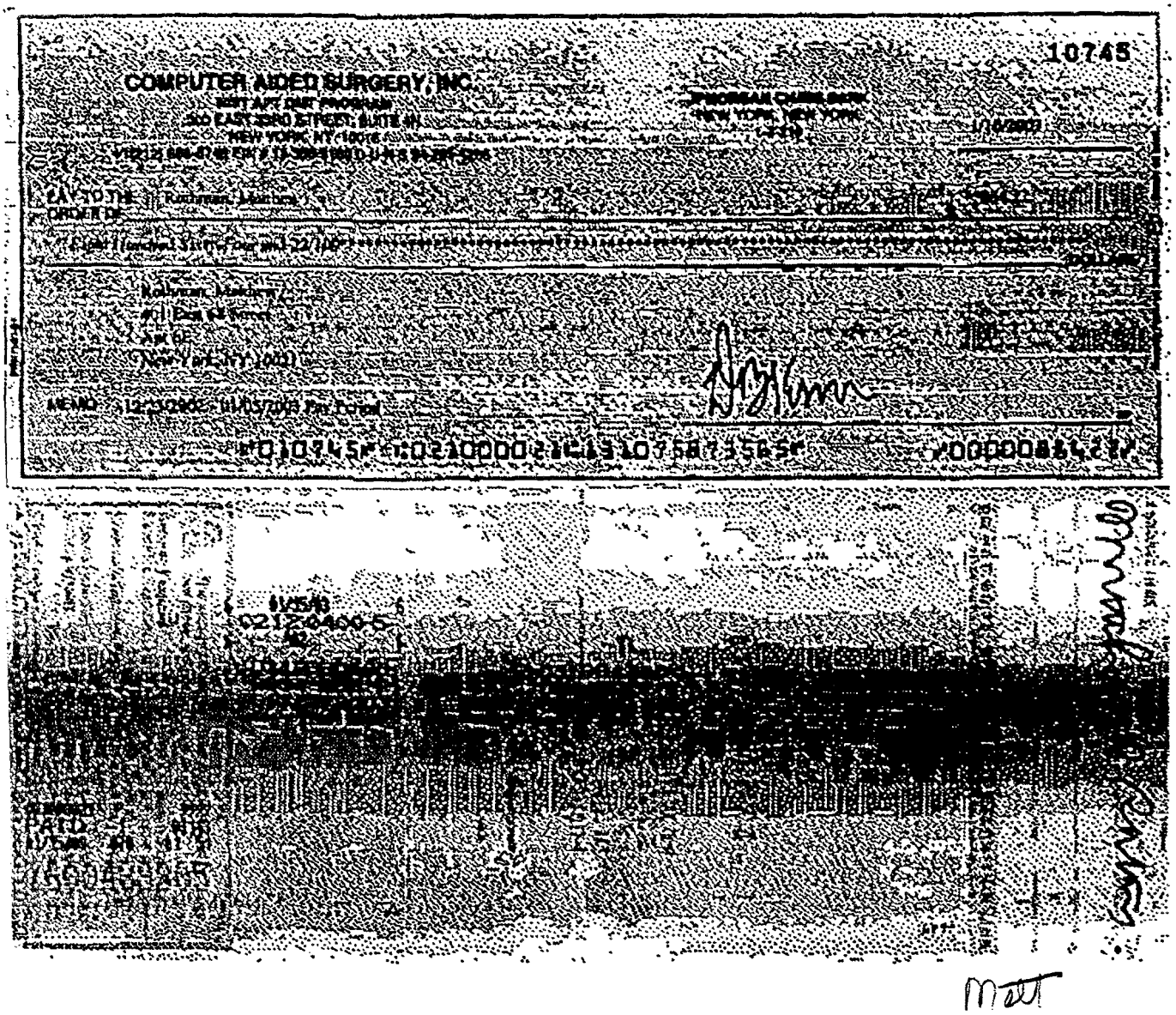


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012173950 Posting date 15-JAN-03



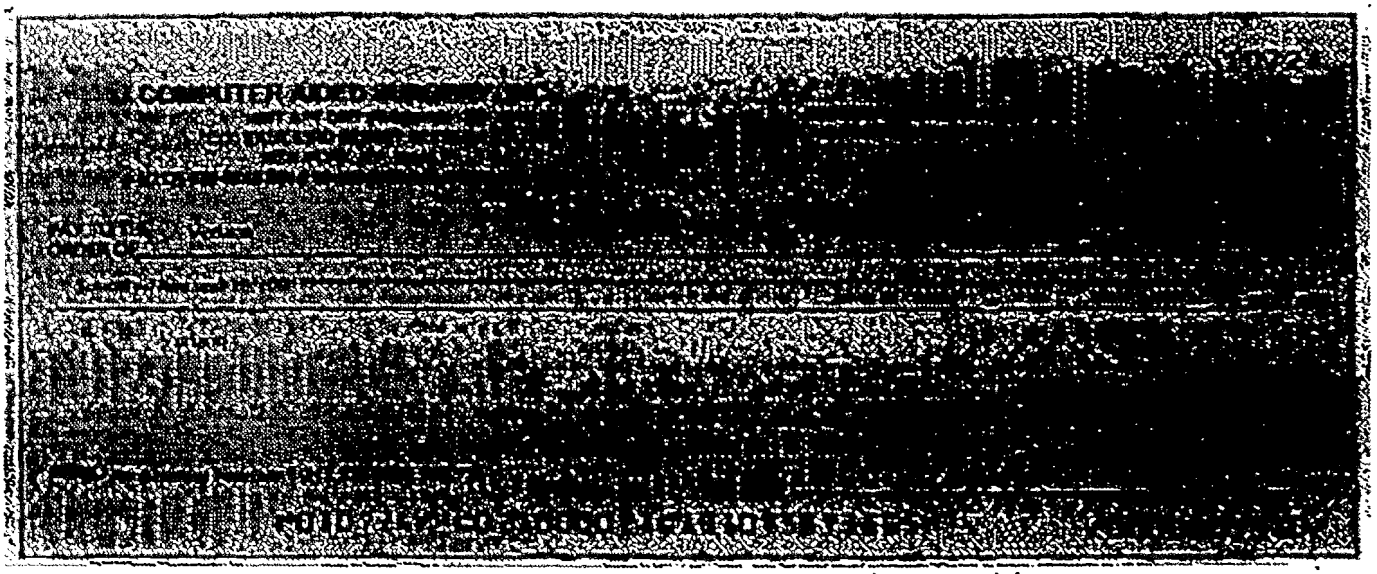


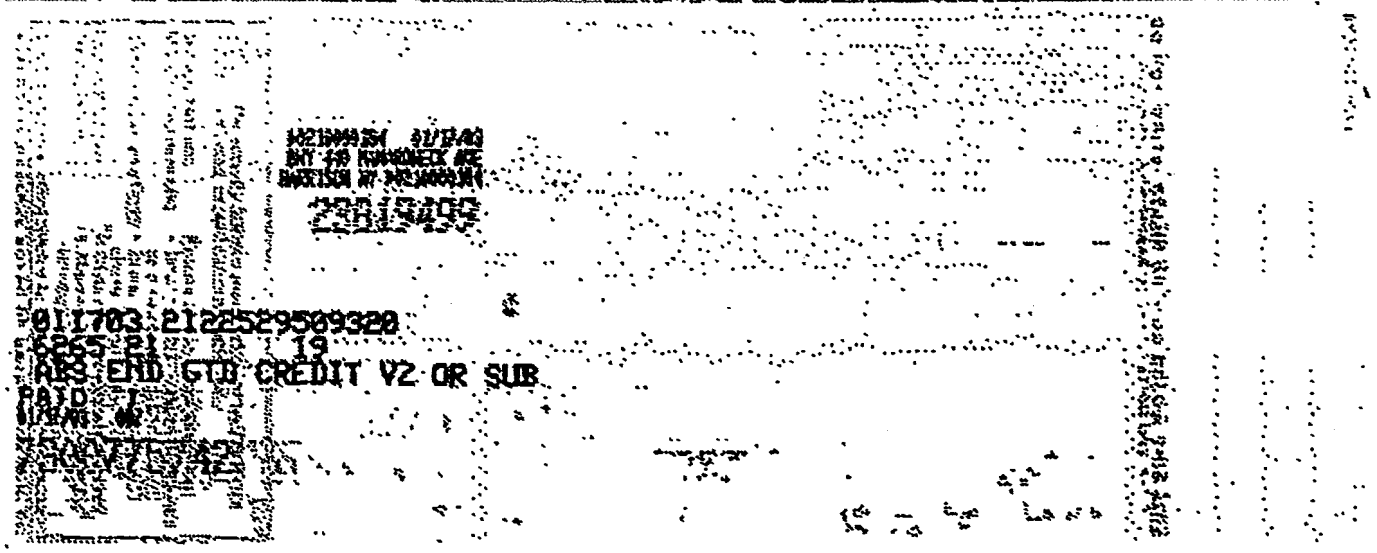
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076488305 Posting date 15-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012692448 Posting date 17-JAN-03

10724

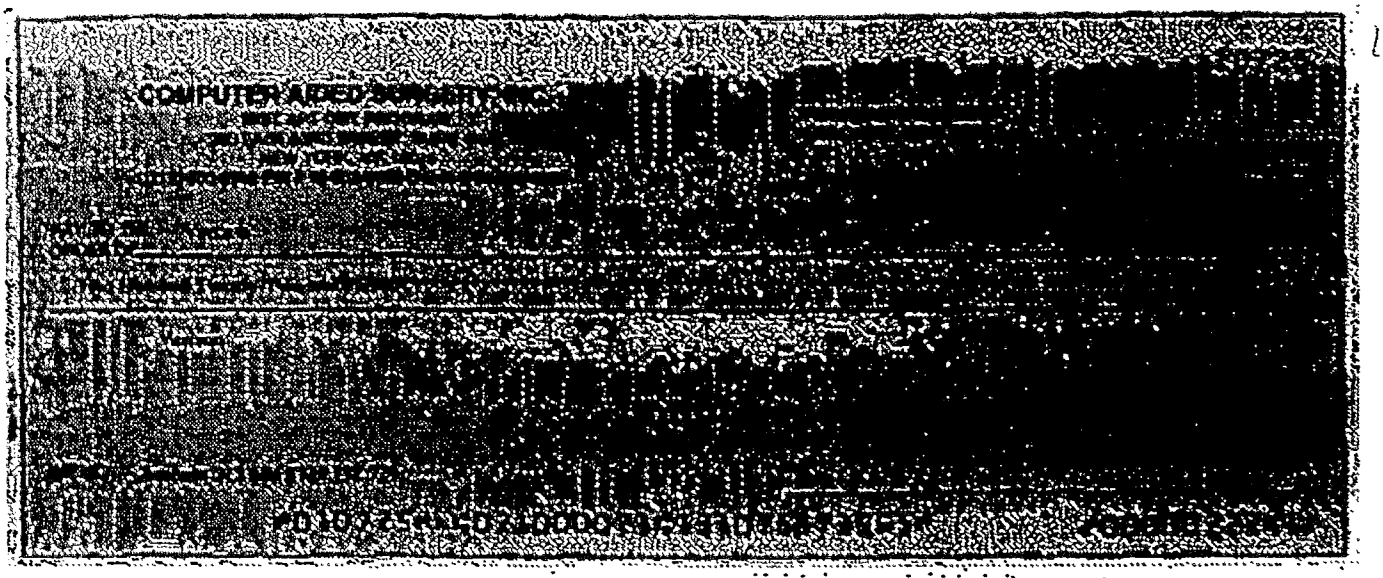


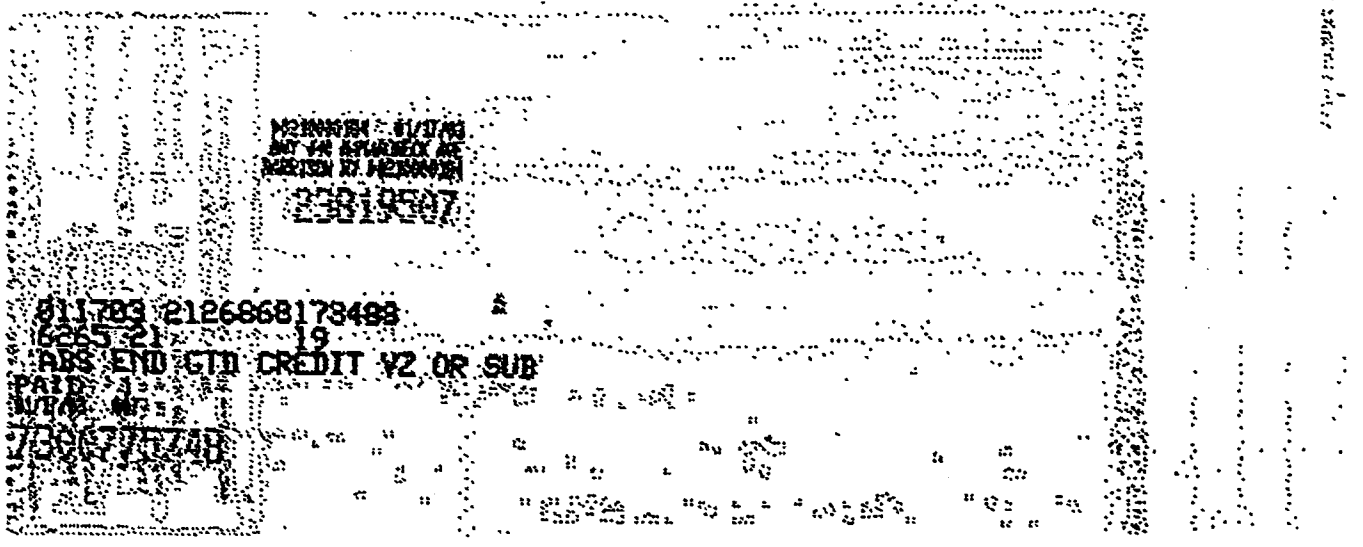


Verizon 25a

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012692454 Posting date 17-JAN-03

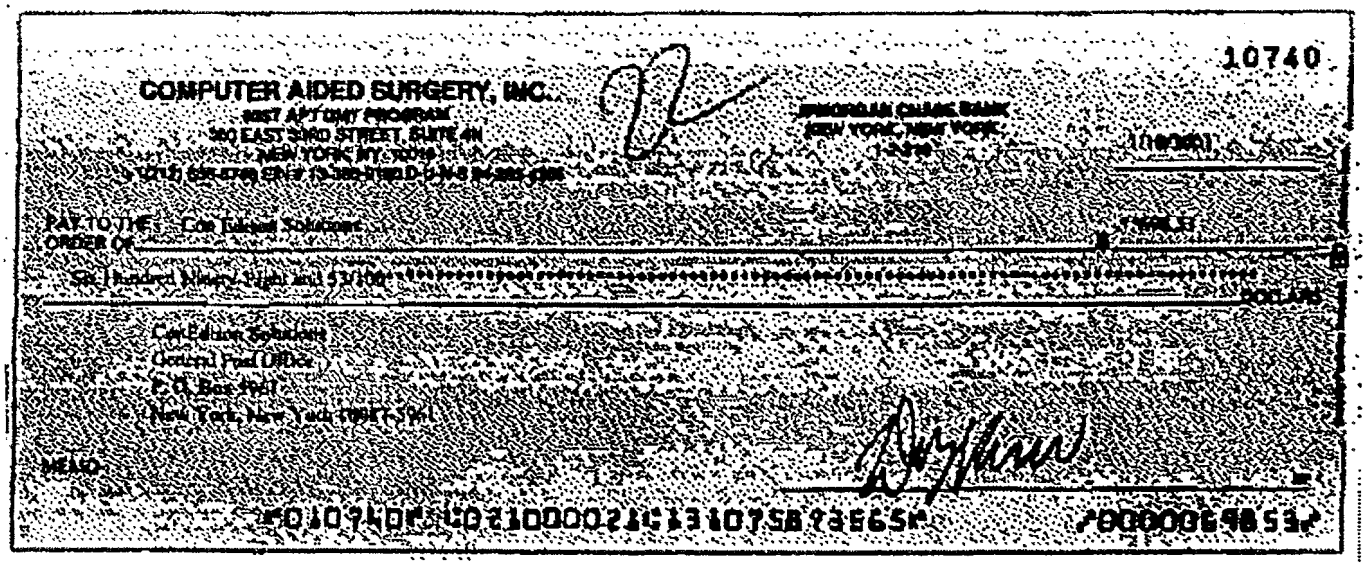
1078

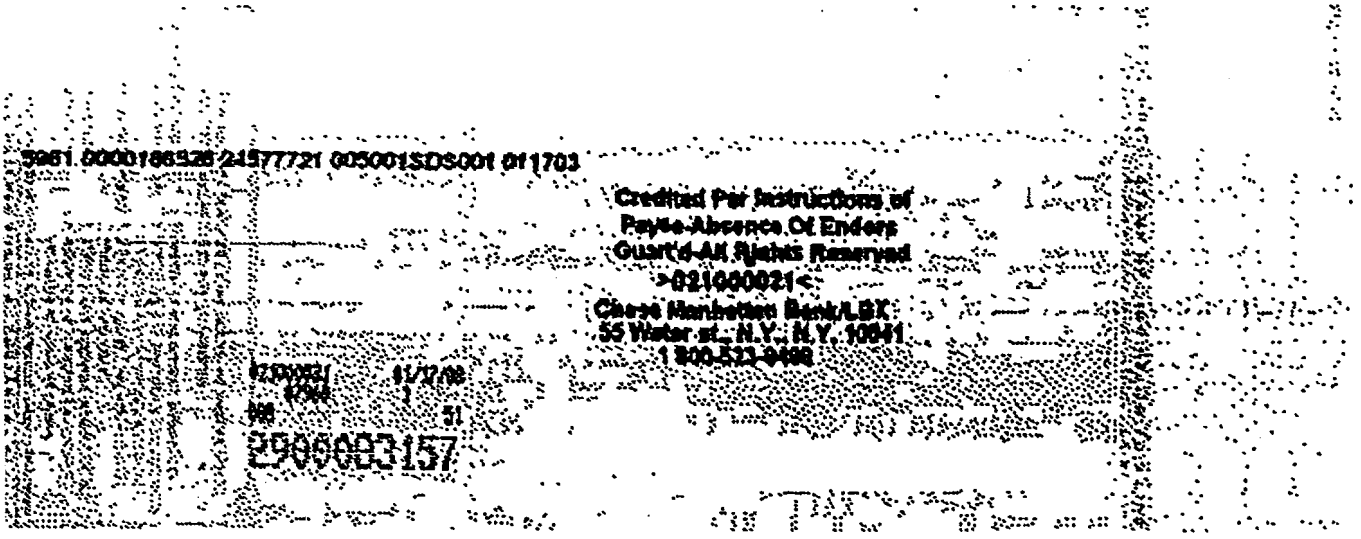




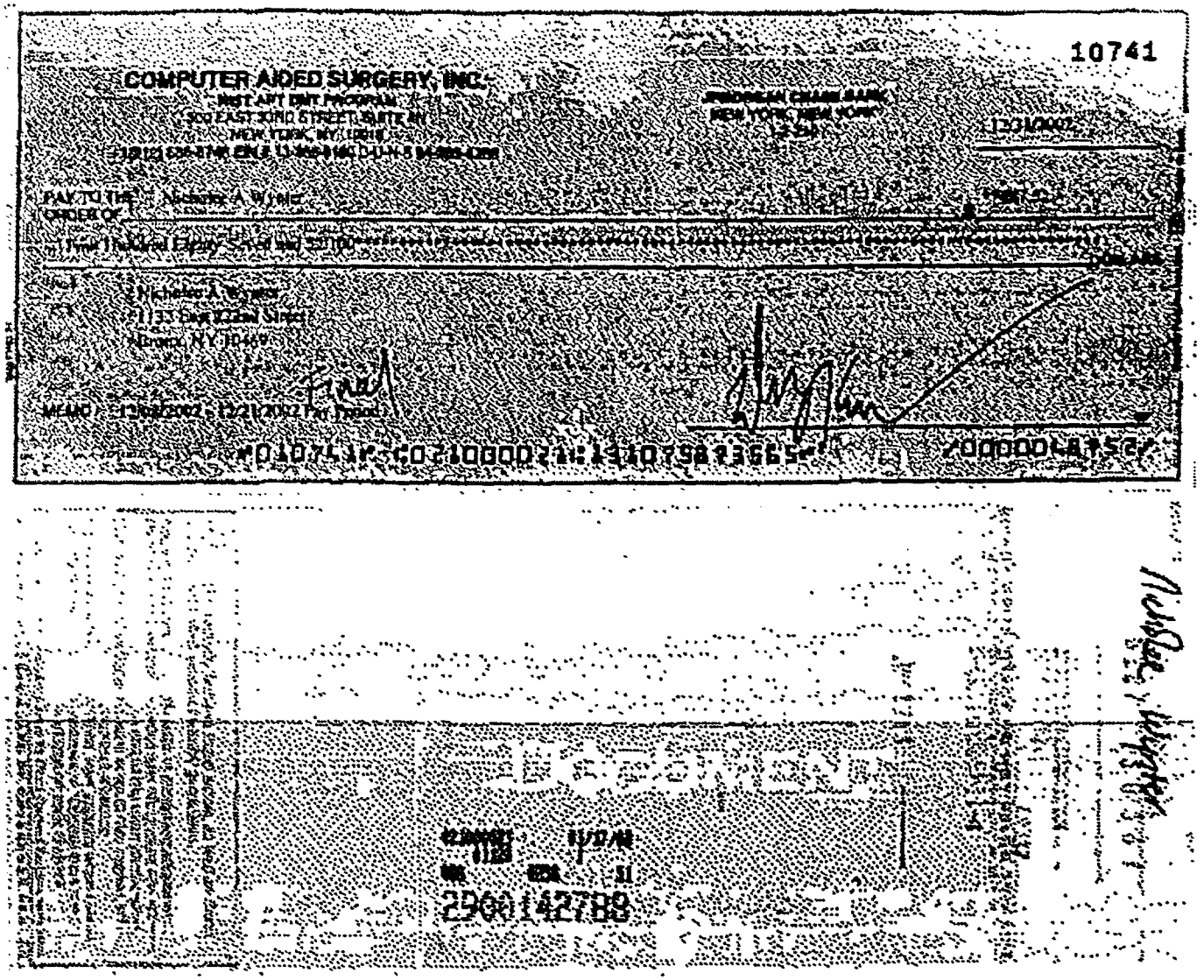
Vmzr

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029083157 Posting date 17-JAN-03

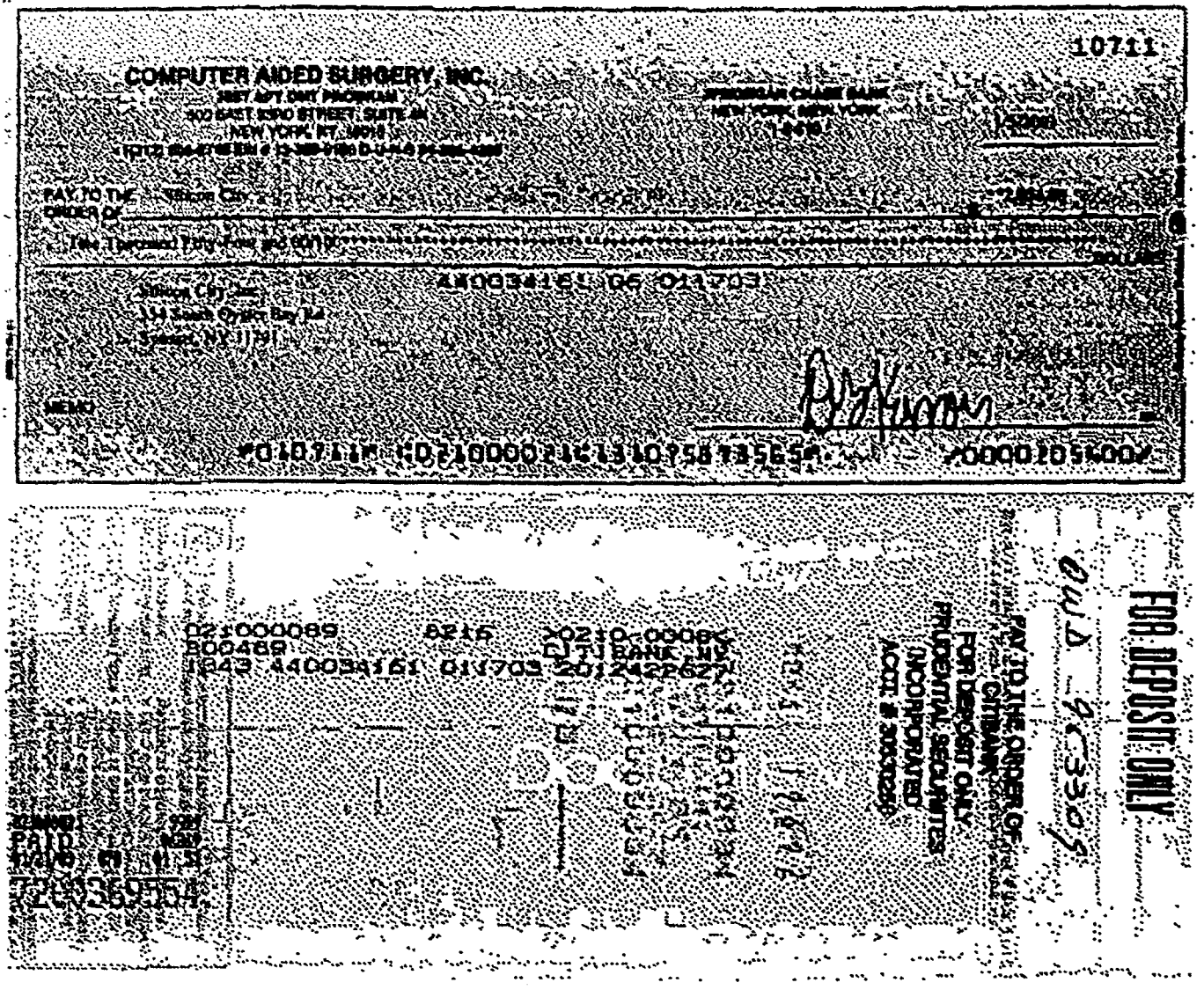




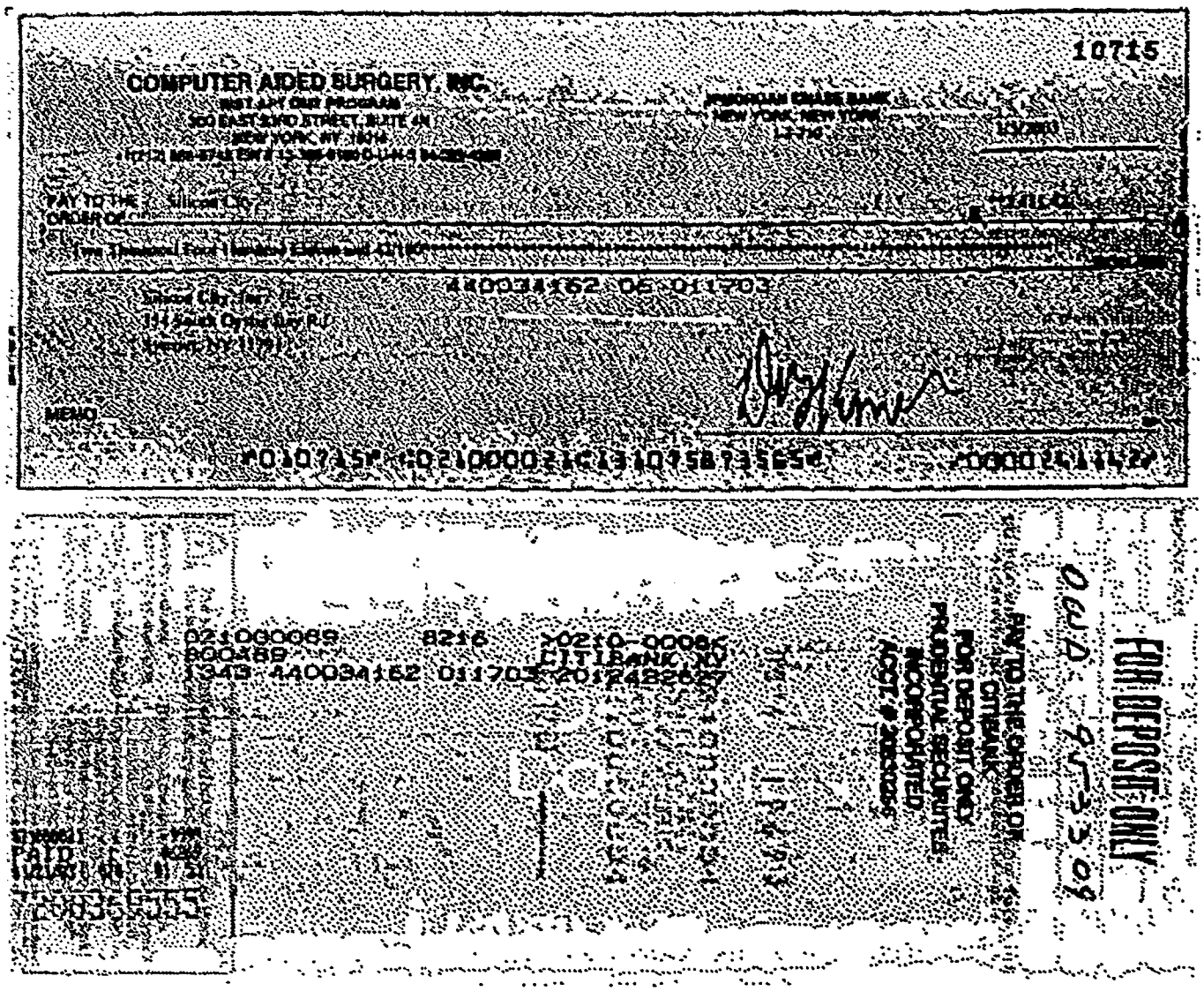
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029142788 Posting date 17-JAN-03



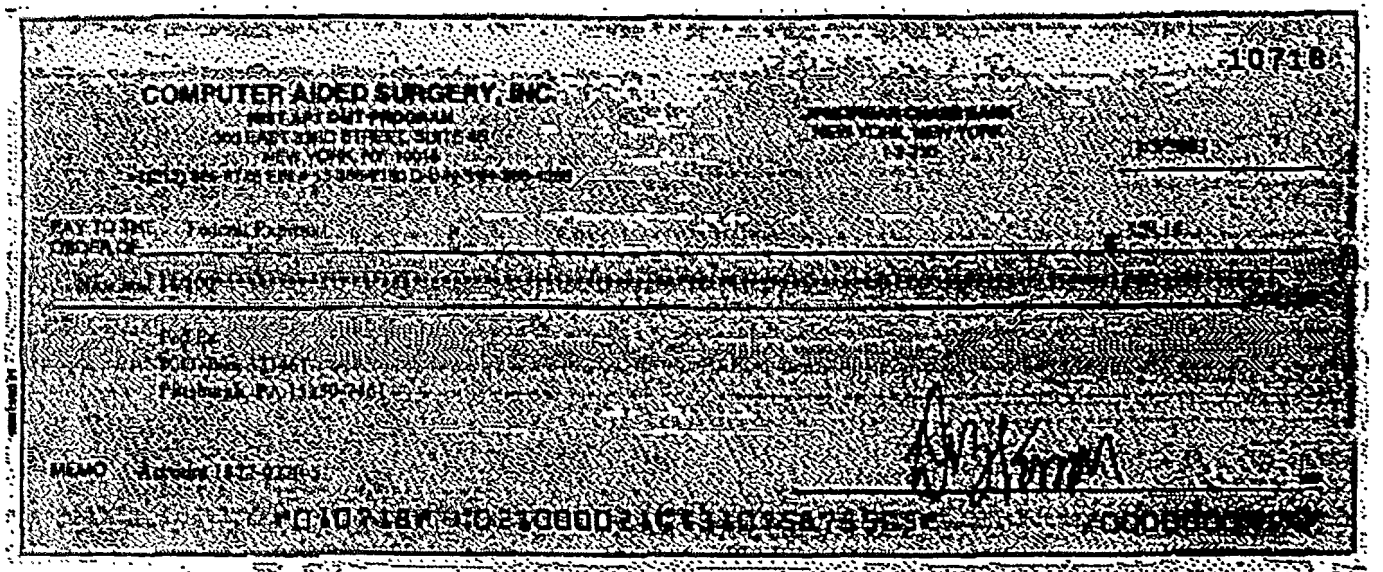
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072369554 Posting date 21-JAN-03

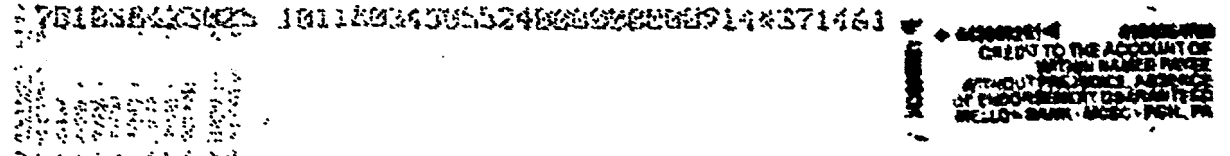


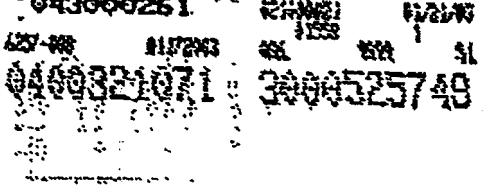
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072369555 Posting date 21-JAN-03



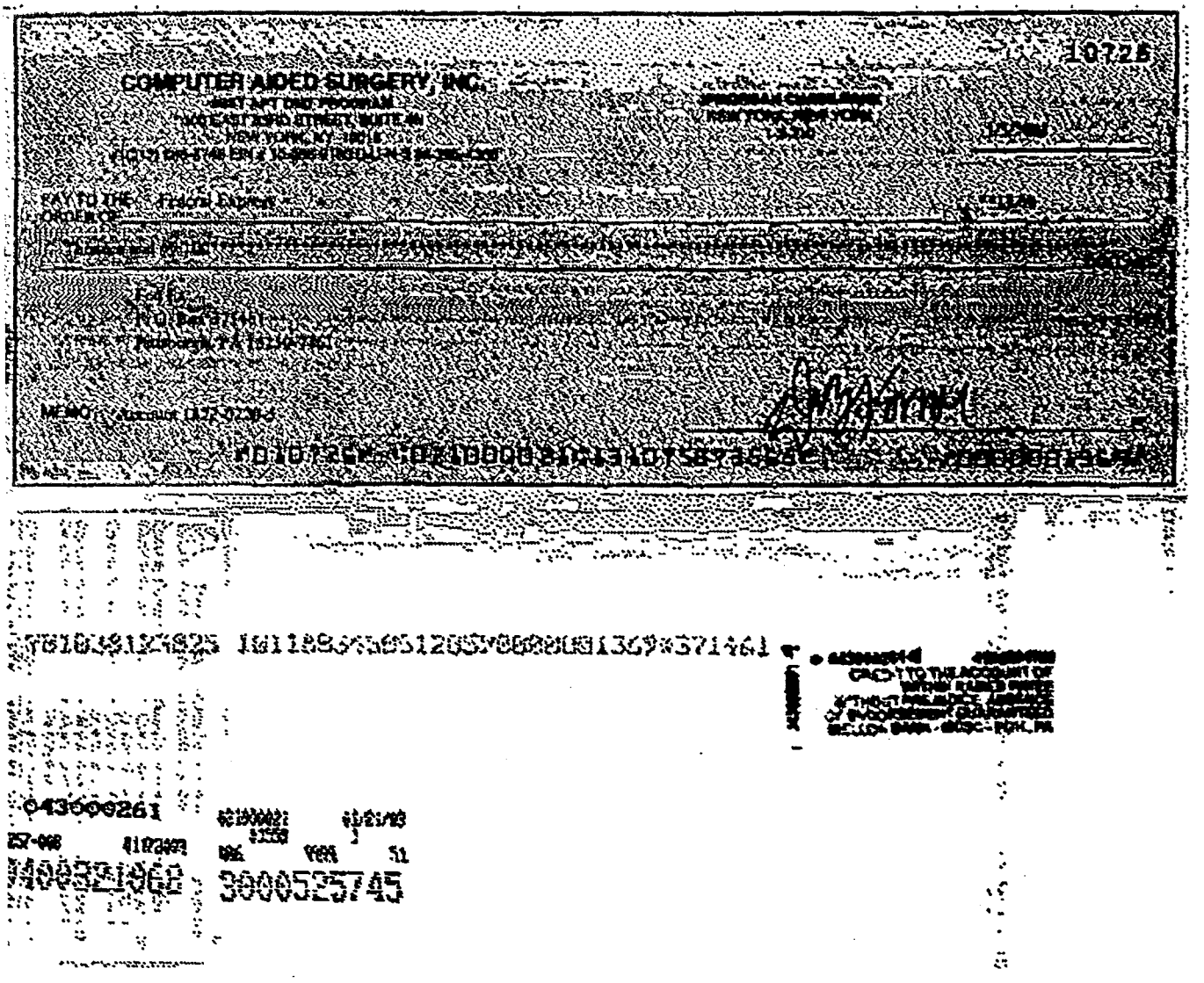
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030525748 Posting date 21-JAN-03



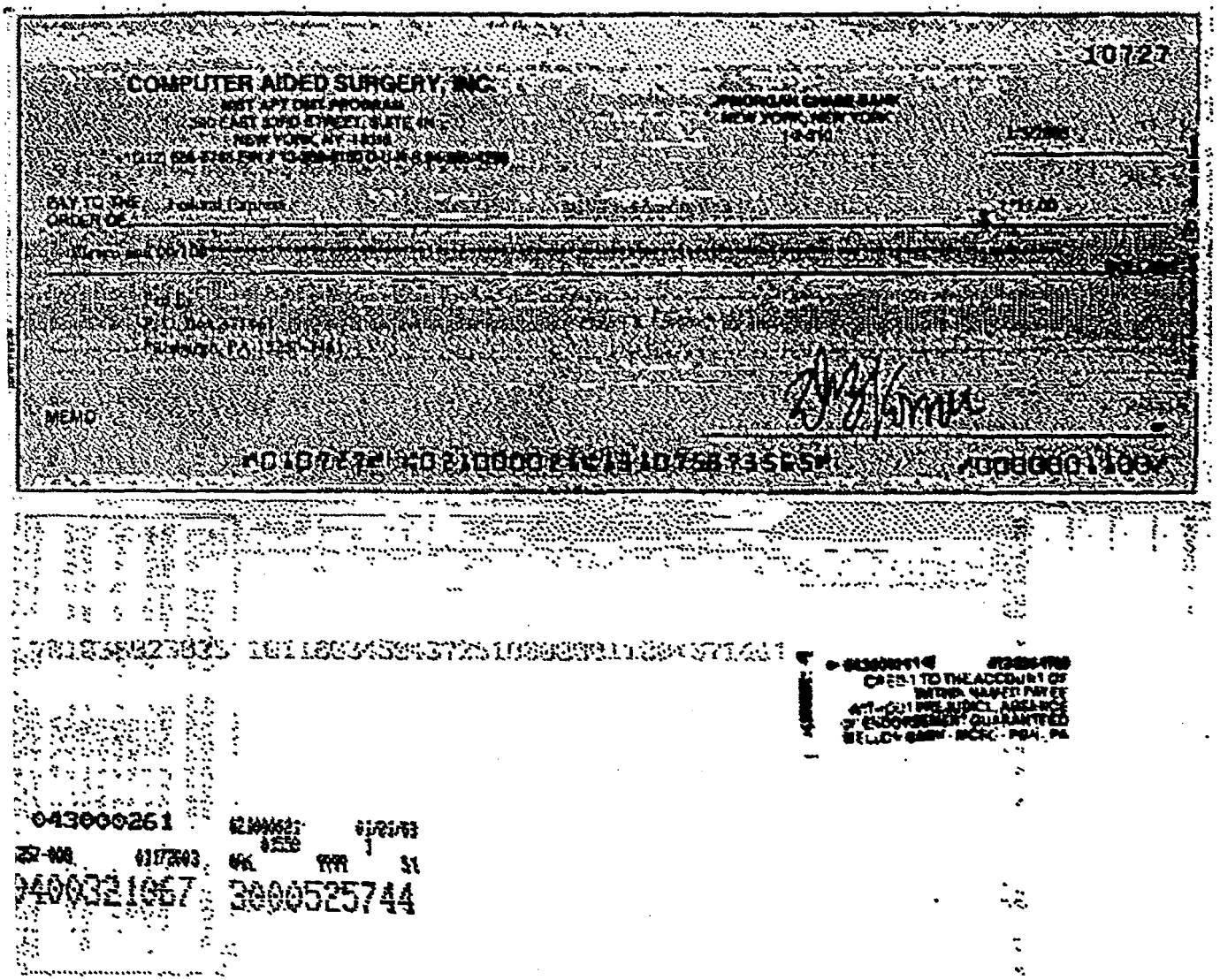




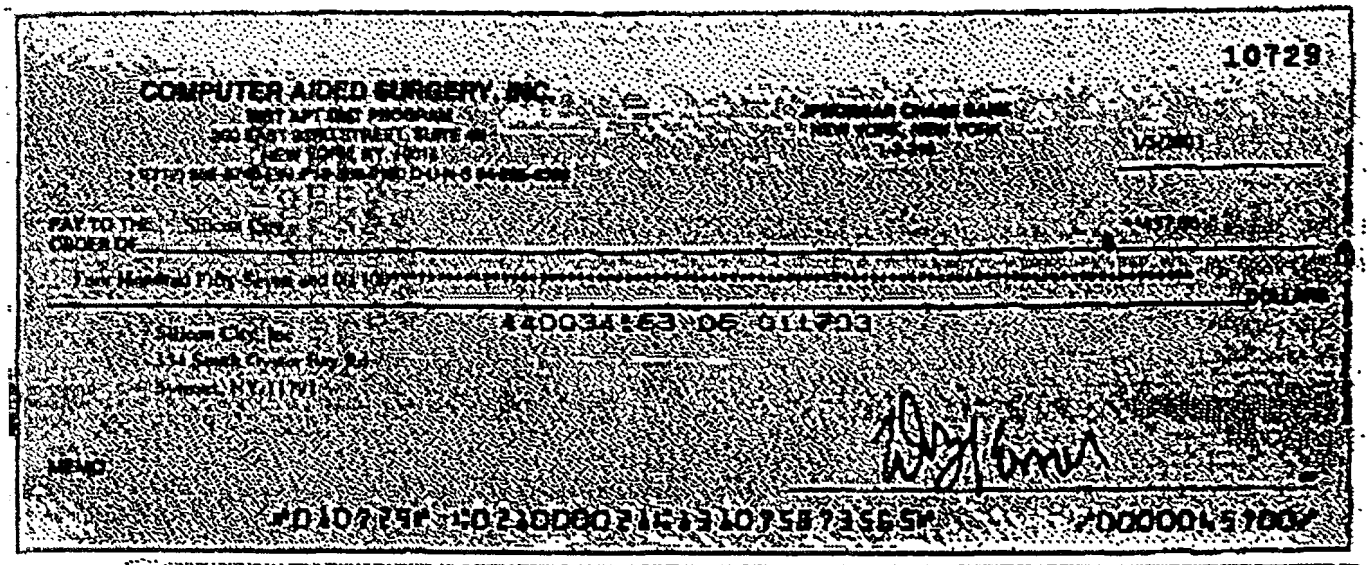
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030525745 Posting date 21-JAN-03

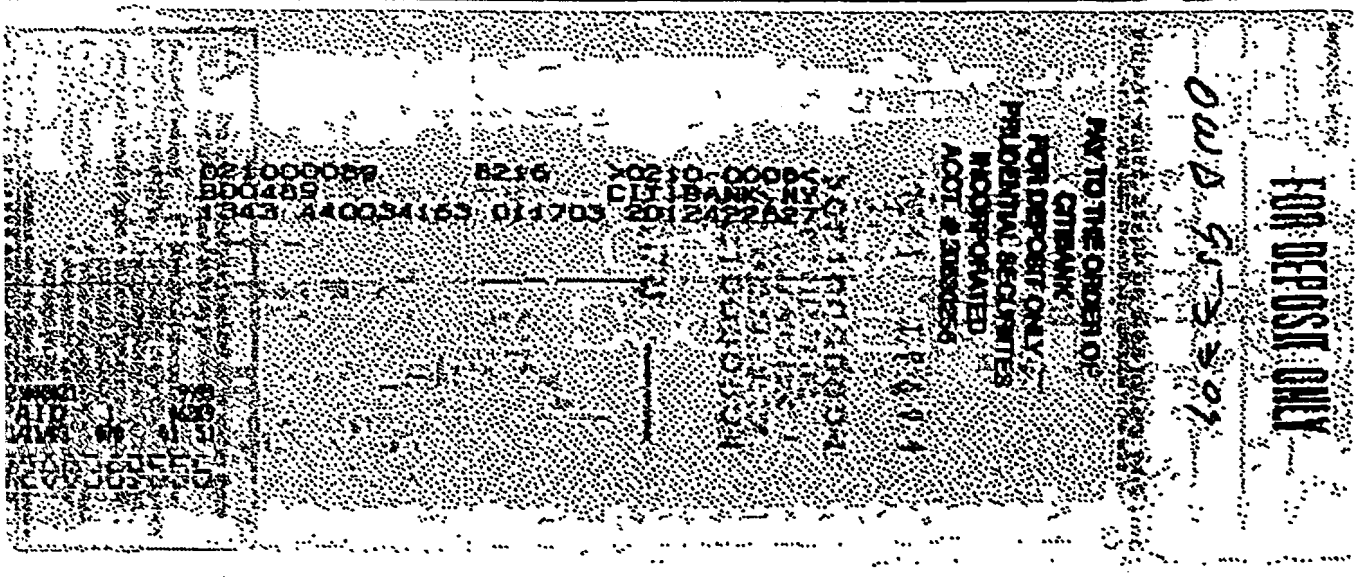


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030525744 Posting date 21-JAN-03

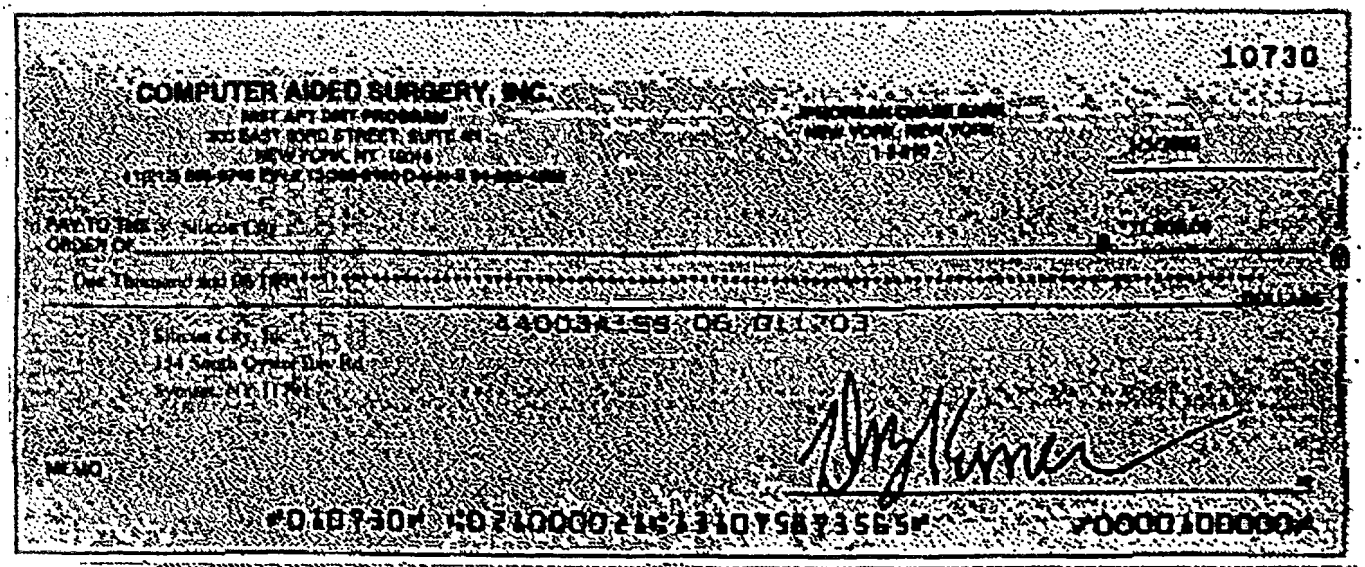


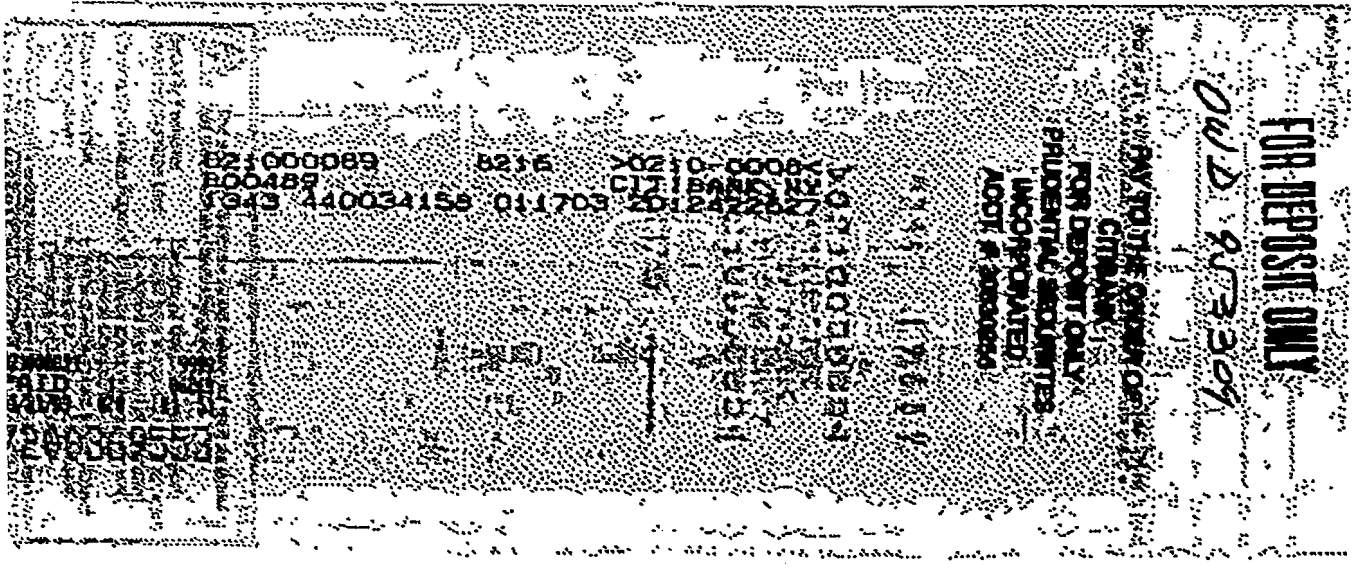
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072369556 Posting date 21-JAN-03



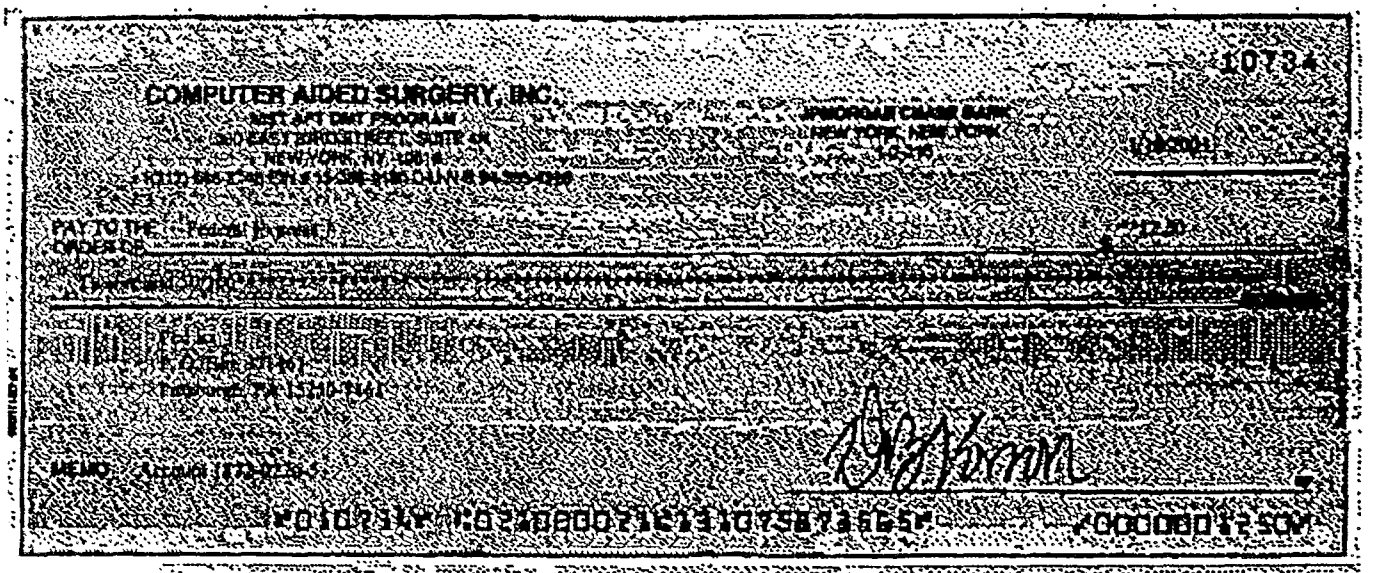


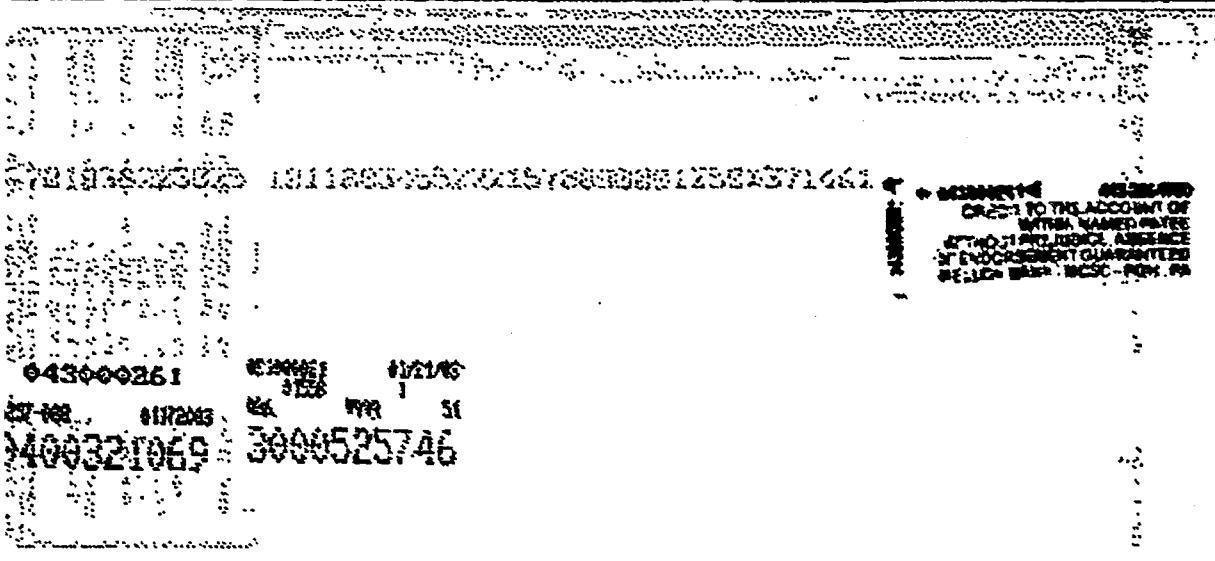
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072369553 Posting date 21-JAN-03



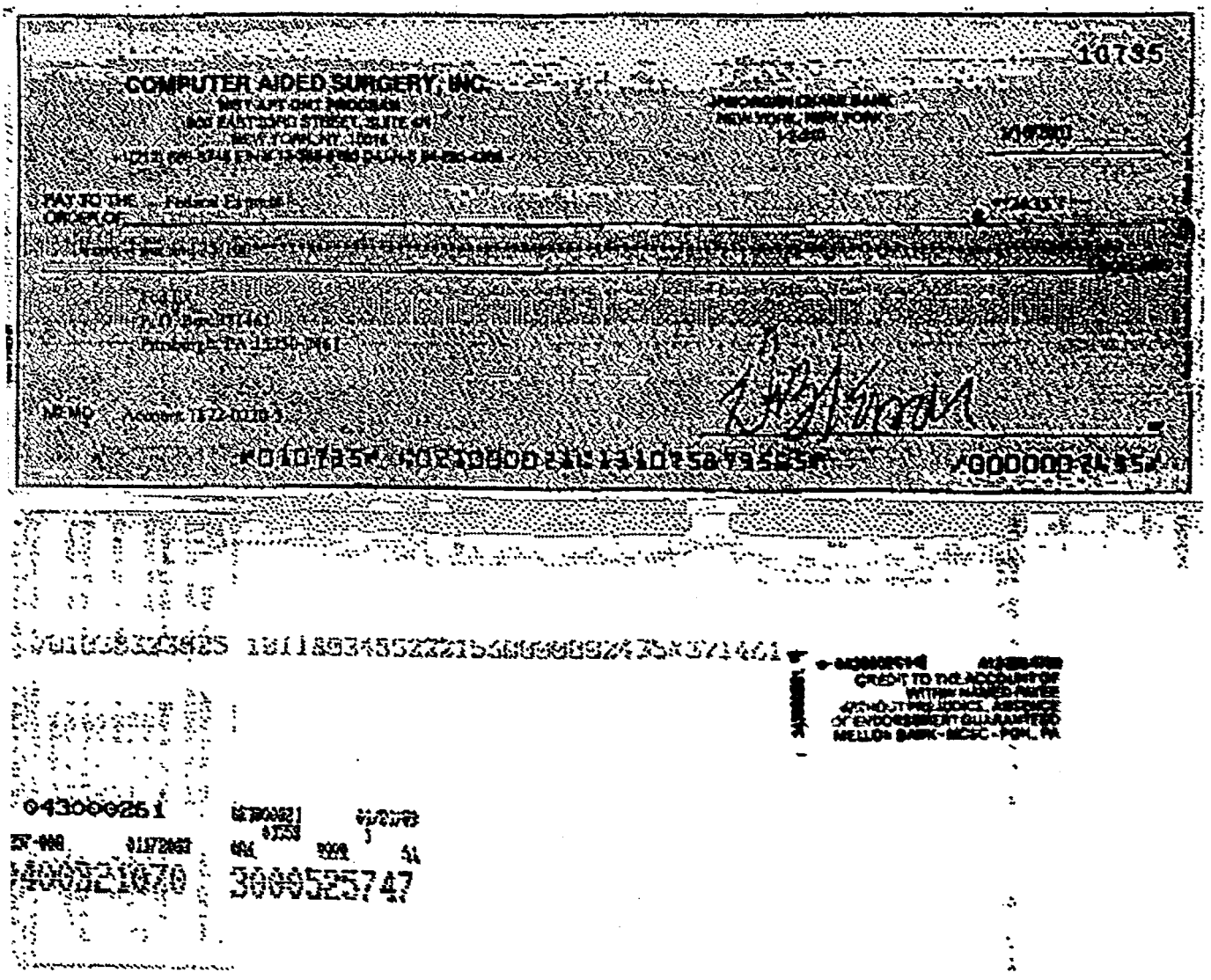


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030525746 Posting date 21-JAN-03

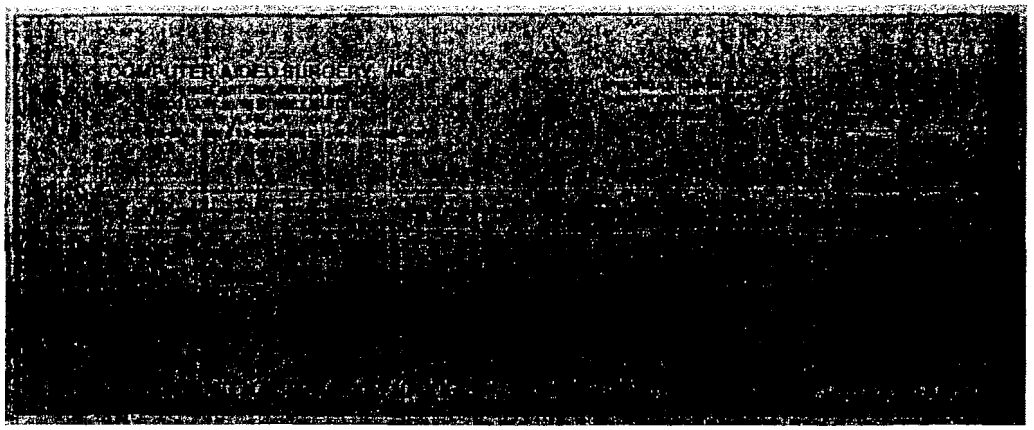


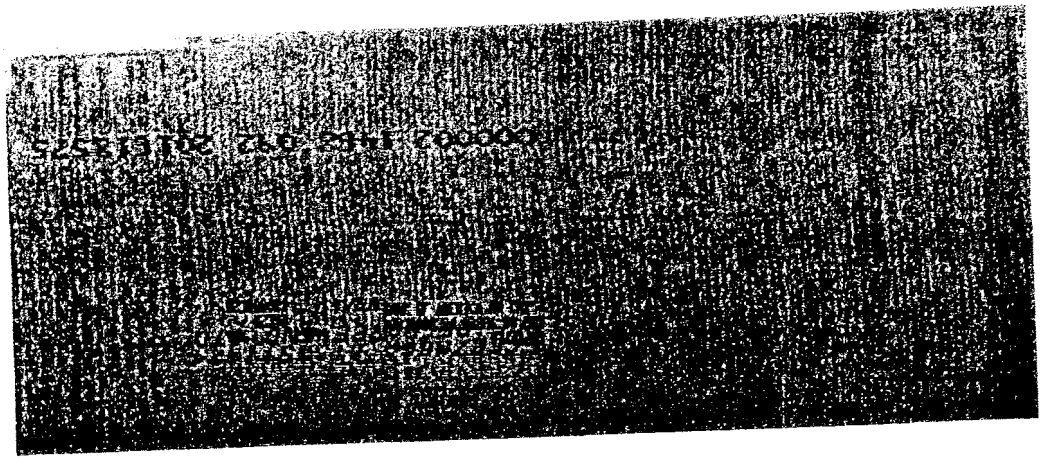


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030525747 Posting date 21-JAN-03

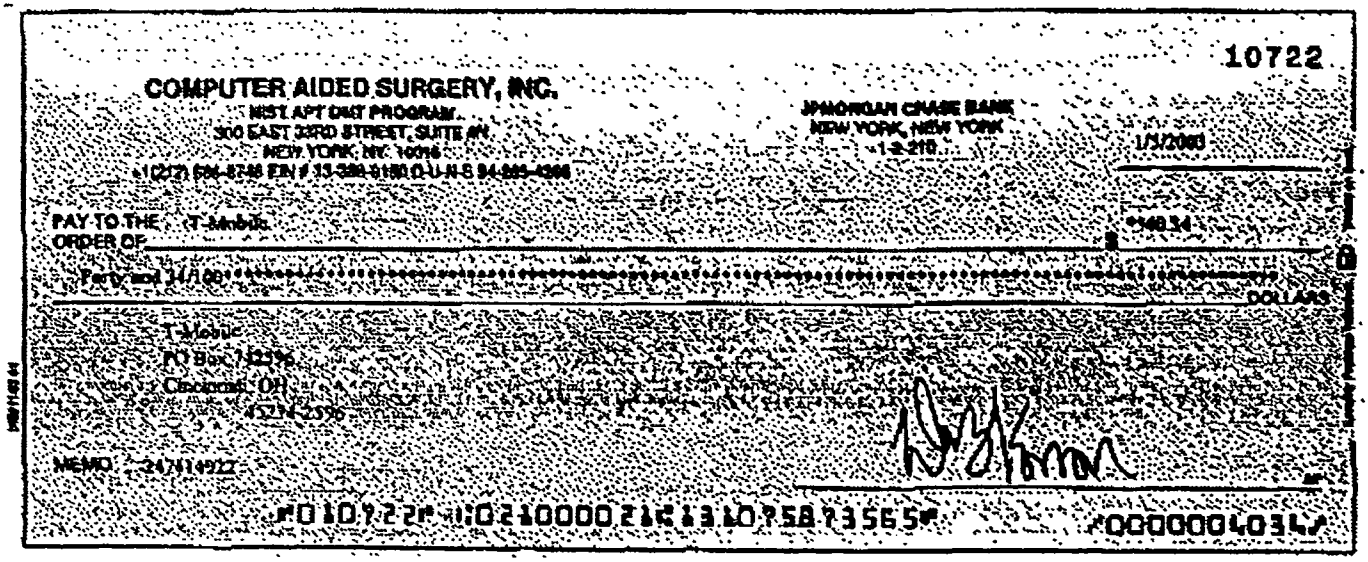


1122/03

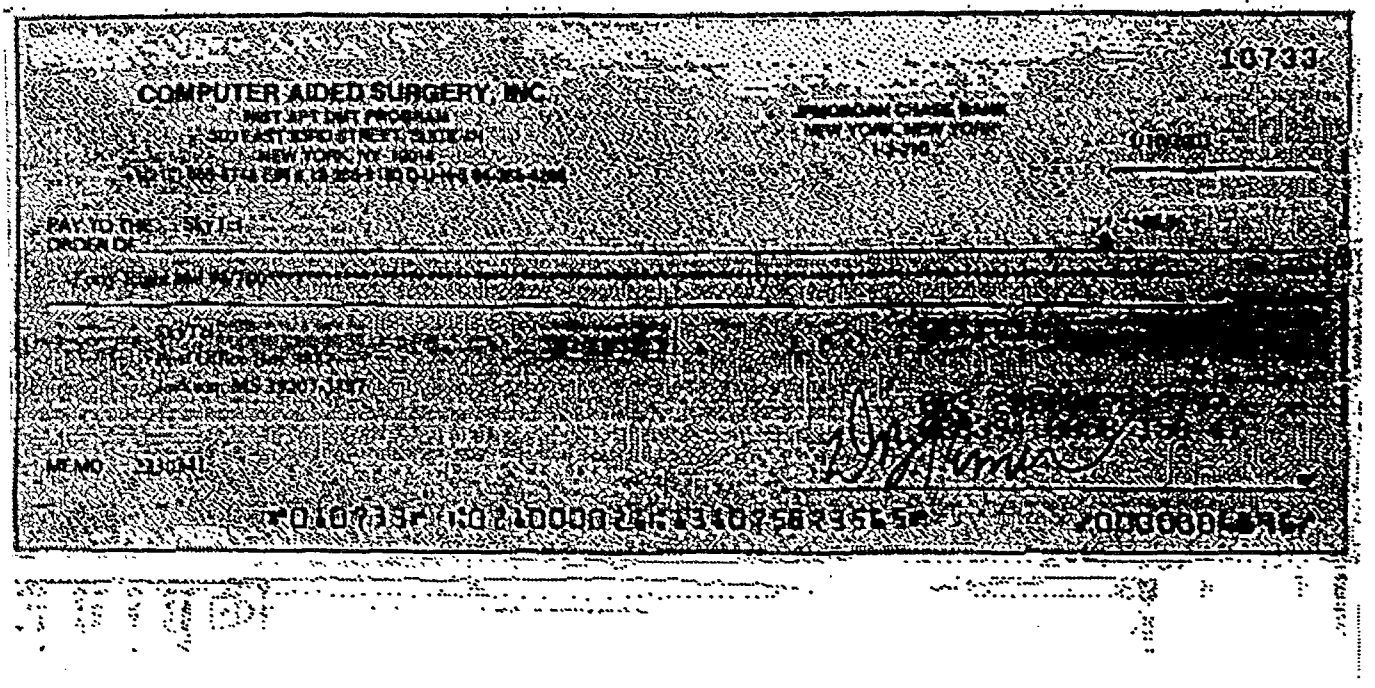




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052715942 Posting date 22-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030762904 Posting date 22-JAN-03

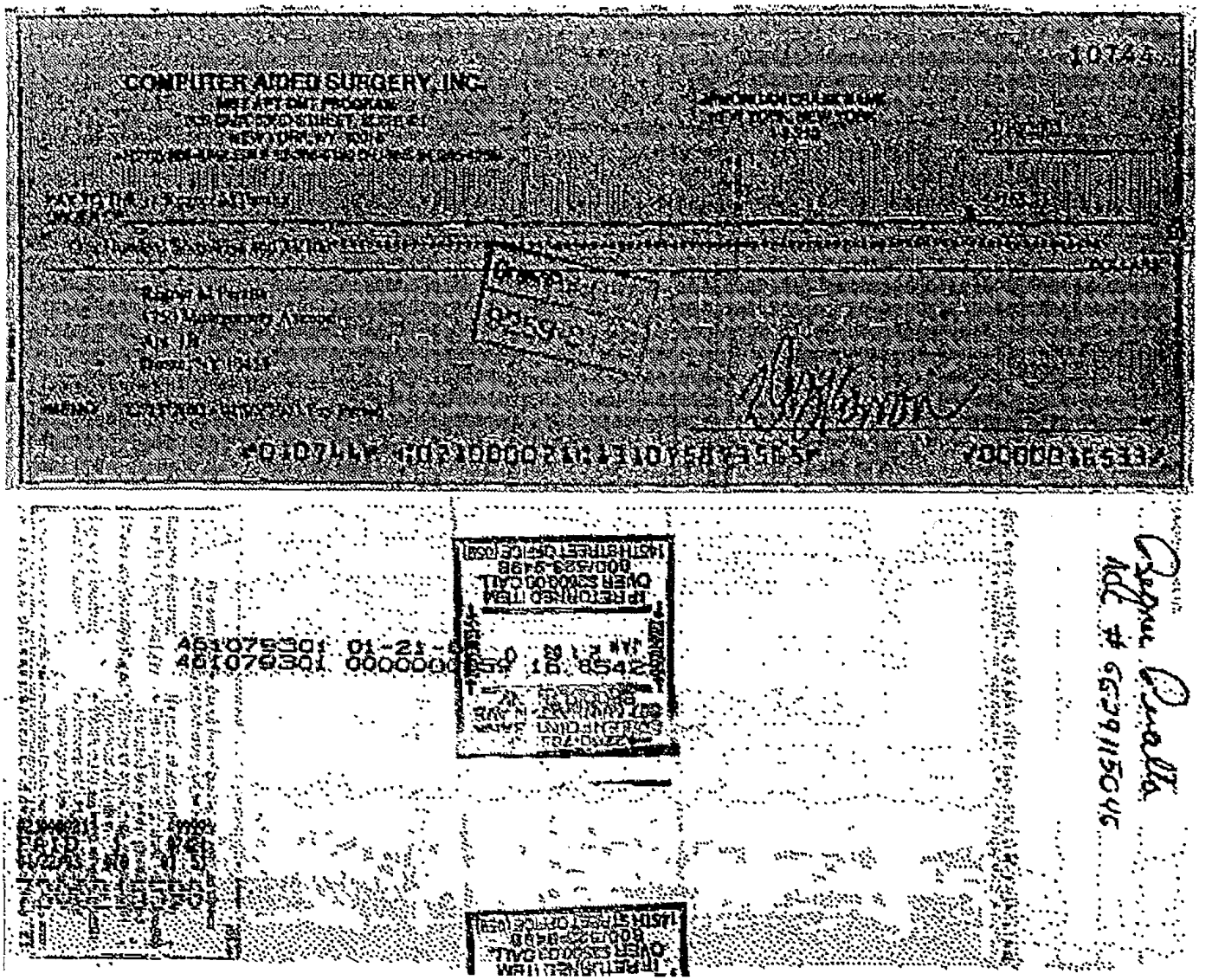


ATL-SKYTEL 01/21/03
2230341
089881-07-61-[redacted]
28 [redacted]
30000762904

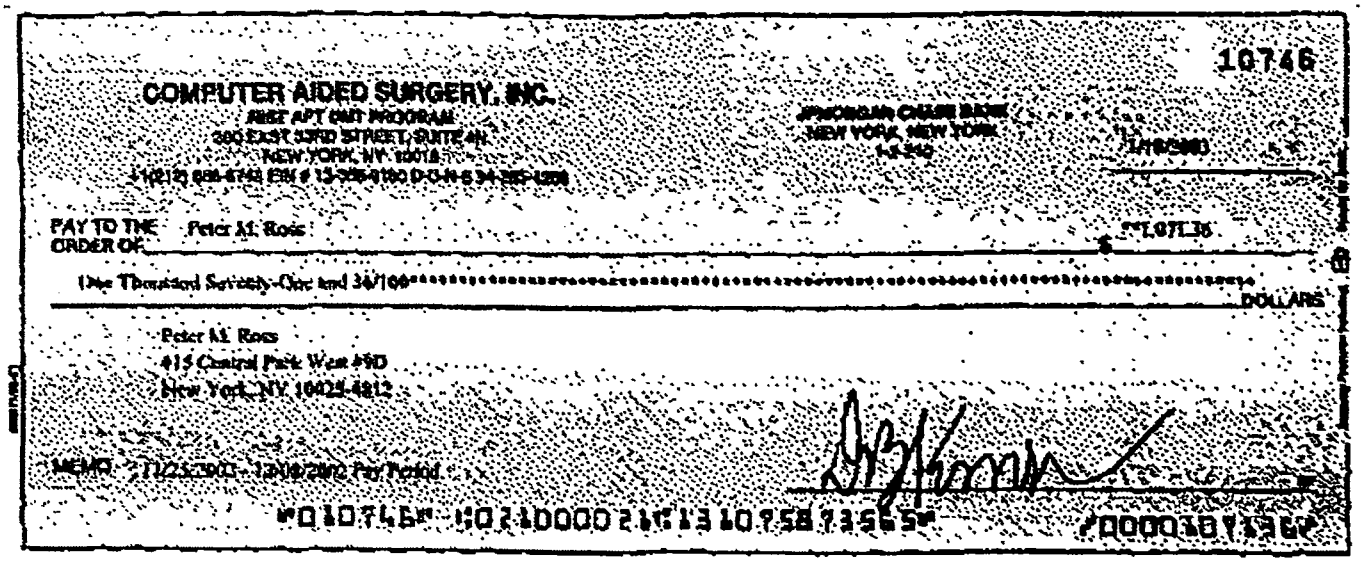
[redacted]
[redacted]
[redacted]
20169178O6

ABS OF
ENDORSE
GUAR
SUNB-GA

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073215590 Posting date 22-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076415131 Posting date 23-JAN-03



10746

COMPUTER AIDED SURGERY, INC.
FIRST APT UNIT PROGRAM
NEW YORK, NY 10018

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

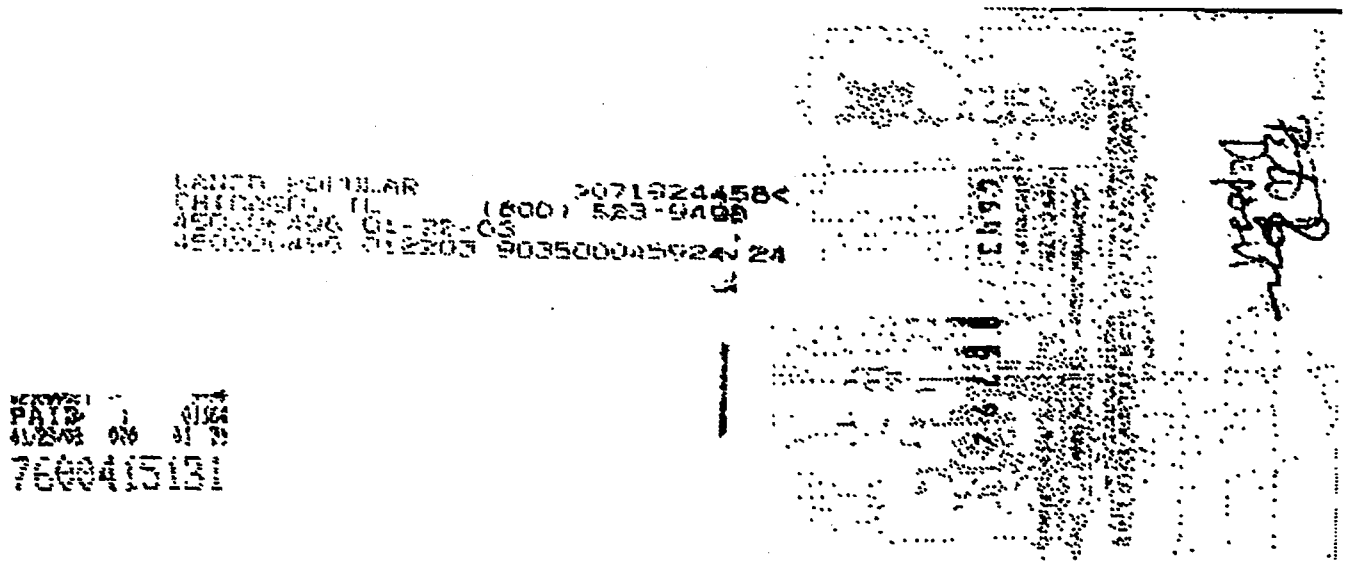
PAY TO THE ORDER OF Peter M. Ross $ **1,071.36

One Thousand Seventy-One and 36/100********** DOLLARS

Peter M. Ross
415 Central Park West #9D
New York, NY 10025-4812

MEMO 11/25/2002 - 12/08/2002 Pay Period

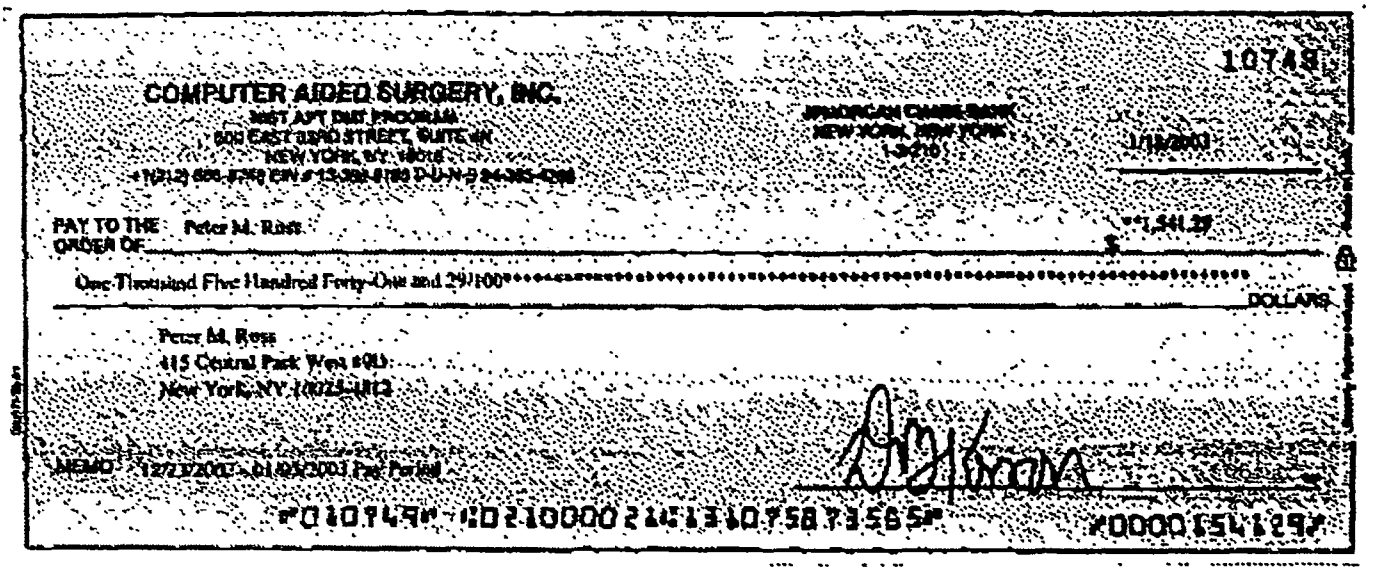
⑈010746⑈ ⑆021000021⑆ 13 40 958 7 3 56 5⑈ ⑈0001071⑆36⑈

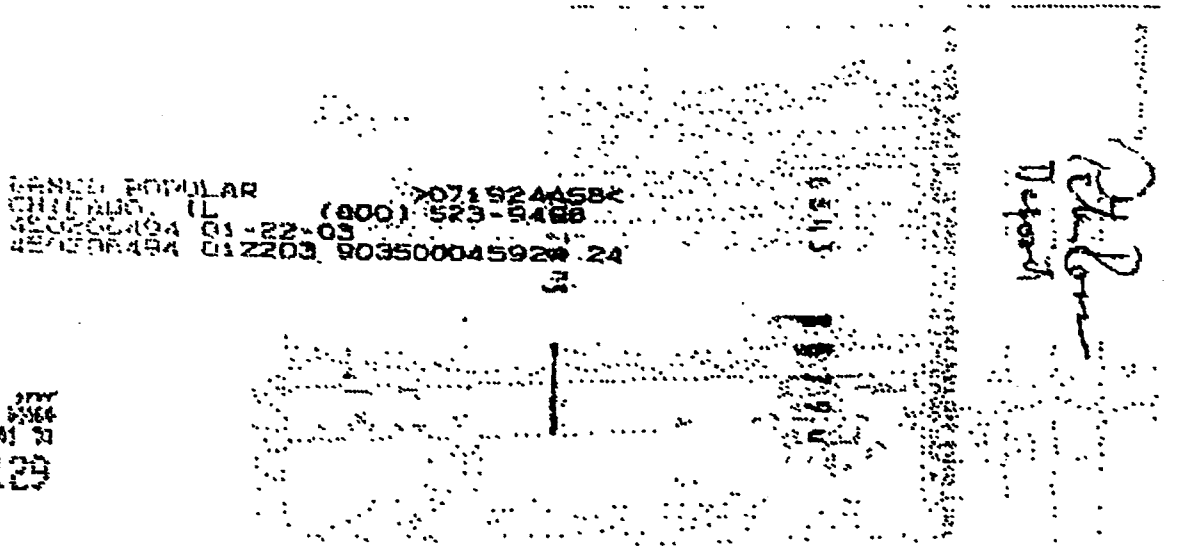


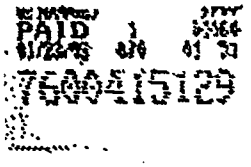
LAWTO PUBLAR
CHICAGO IL (800) 523-9409
APPROVED 01-22-03
DOCUMENT 012203 90350000259245 24

PAY
76604131

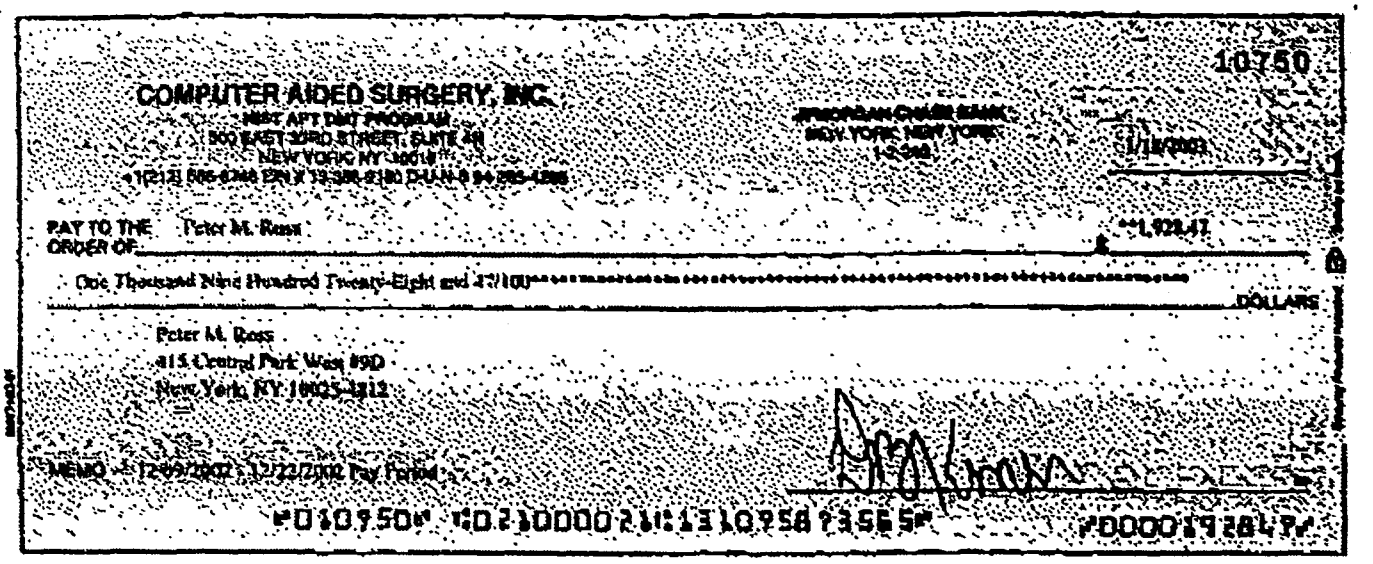
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076415129 Posting date 23-JAN-03

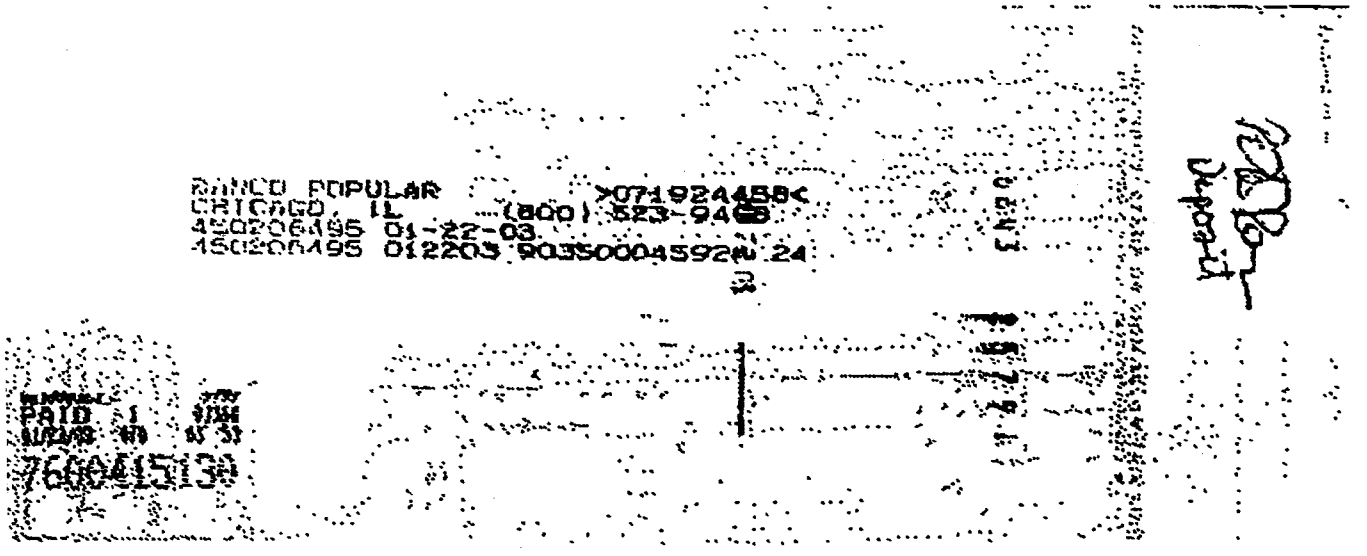




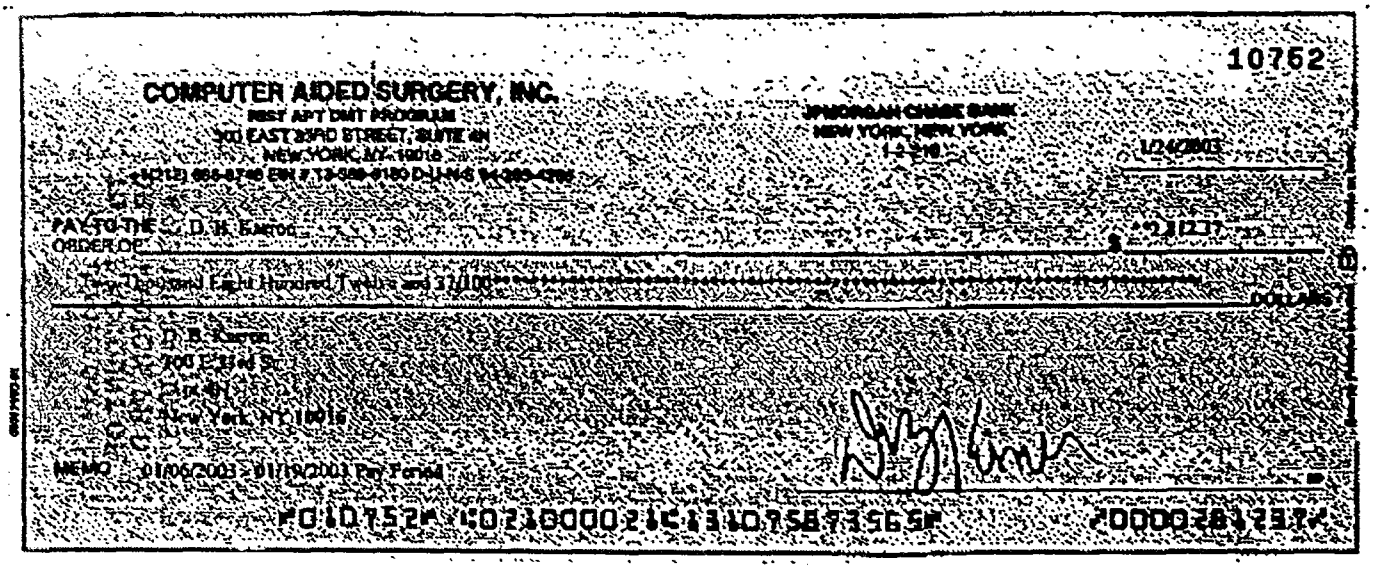


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076415130 Posting date 23-JAN-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052083481 Posting date 23-JAN-03



10752

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1665

131-00131-B015-00131- -023-5-02-3CA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 56

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	2,646.20	1,200.00	2,854.63	991.57
Business Checking 131-0758735-65	26,638.96	31,500.00	49,737.10	8,401.86
Total	**29,285.16**	**32,700.00**	**52,591.73**	**9,393.43**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in January totaled $21,257.09.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		2,646.20
Deposits and Credits	1	1,200.00
Withdrawals and Debits	2	1,519.50
Checks Paid	4	1,335.13
Ending Balance		**991.57**

Deposits and Credits

Date	*Description*	*Amount*
02/19	Online Bnkg Trnsf Fr Chk # 131-0758735-65 767226	1,200.00
	Total	**1,200.00**

Withdrawals and Debits

Date	*Description*	*Amount*
01/31	Online Bnkg Trnsf To Chk # 131-0758735-65 717184	1,500.00
02/03	Analysis Fee For The Month Of January	19.50
	Total	**1,519.50**

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3208	02/12	582.84	3210	02/21	272.94			
3209	01/30	312.96	3212*	02/19	166.39			

** indicates gap in check sequence*

Total (4 checks) 1,335.13

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
01/30	2,333.24	02/03	813.74	02/19	1,264.51		
01/31	833.24	02/12	230.90	02/21	991.57		

Analysis Fee Explanation

An Analysis Fee of $19.50 was charged to your account on 02/03 based on your activity and balances during the period 01/01 - 01/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 01/01 - 01/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Bank Conf Form	1	$ 25.00	25.00	Check Deposited	1	$ 0.20	0.20
Deposit Ticket	1	$ 0.20	0.20	Check Paid	64	$ 0.20	12.80

Total Itemized Service Charges	38.20
Monthly Maintenance Charge	10.00
Total Charges Before Earnings Credit	48.20
Less Earnings Credit on $ 19,131.37 of combined checking average collected balances	28.70
Analysis Fee for January	**19.50**

With combined Business Banking balances of $40,000.00 or more, you will avoid the monthly maintenance charge.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		26,638.96
Deposits and Credits	3	31,500.00
Withdrawals and Debits	3	3,211.97
Checks Paid	52	46,525.13
Ending Balance		**8,401.86**

Deposits and Credits

Date	Description	Amount
01/31	Online Bnkg Trnsf Fr Chk # 131-0682996-65 717184	1,500.00
02/06	Asap Grant Pay 020603 020503C0000062	20,000.00

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Business Checking *(continued)*

Account # 131-0758735-65 — Computer Aided Surgery Inc

Deposits and Credits

Date	Description	Amount
02/20	Asap Grant Pay 022003 021903B0000025	10,000.00
	Total	**31,500.00**

Withdrawals and Debits

Date	Description	Amount
02/04	American Express Elec Remit 020403 030203060078470	311.64
02/12	American Express Elec Remit 021203 030211060882894	1,700.33
02/19	Online Bnkg Trnsf To Chk # 131-0682996-65 767226	1,200.00
	Total	**3,211.97**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10631	02/13	400.00	10772	02/06	56.00	10795*	02/24	23.12
10696*	02/06	2,500.00	10773	02/03	1,012.36	10796	02/24	70.48
10716*	01/24	1,745.75	10774	02/06	1,161.26	10797	02/24	59.59
10732*	01/31	1,000.00	10775	02/13	571.74	10798	02/24	11.00
10751*	01/24	1,856.76	10776	02/03	117.07	10799	02/19	672.54
10755*	02/06	2,500.00	10778*	02/03	6,720.38	10800	02/21	161.86
10756	01/27	100.00	10779	02/12	1,856.76	10801	02/24	0.35
10757	02/05	661.81	10780	02/12	3,276.20	10802	02/19	139.00
10758	02/06	813.25	10781	02/14	1,375.30	10803	02/19	427.60
10759	02/10	166.34	10782	02/12	3,112.64	10804	02/24	144.26
10760	02/10	80.04	10783	02/24	543.08	10805	02/21	40.52
10761	01/27	100.00	10784	02/24	229.04	10806	02/24	116.12
10762	02/05	23.31	10785	02/21	1,215.88	10808*	02/24	316.00
10765*	01/28	920.57	10789*	02/12	100.00	10813*	02/21	1,856.76
10768*	02/05	31.79	10790	02/12	100.00	10814	02/21	3,276.21
10769	02/03	289.00	10791	02/12	100.00	10815	02/24	1,134.22
10770	01/28	2,325.41	10792	02/12	758.59			
10771	02/03	119.70	10793	02/21	135.47			

** indicates gap in check sequence*

Total (52 checks) **46,525.13**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
01/24	23,036.45	02/03	11,831.96	02/10	23,526.52	02/19	7,735.82
01/27	22,836.45	02/04	11,520.32	02/12	12,522.00	02/20	17,735.82
01/28	19,590.47	02/05	10,803.41	02/13	11,550.26	02/21	11,049.12
01/31	20,090.47	02/06	23,772.90	02/14	10,174.96	02/24	8,401.86

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-3CA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. [ ]

B. ADD any deposits not yet shown on your statement. + [ ]

C. TOTAL (A and B above). [ ]

D. SUBTRACT total items outstanding (from chart at left). − [ ]

E. BALANCE (should equal your checkbook balance). [ ]

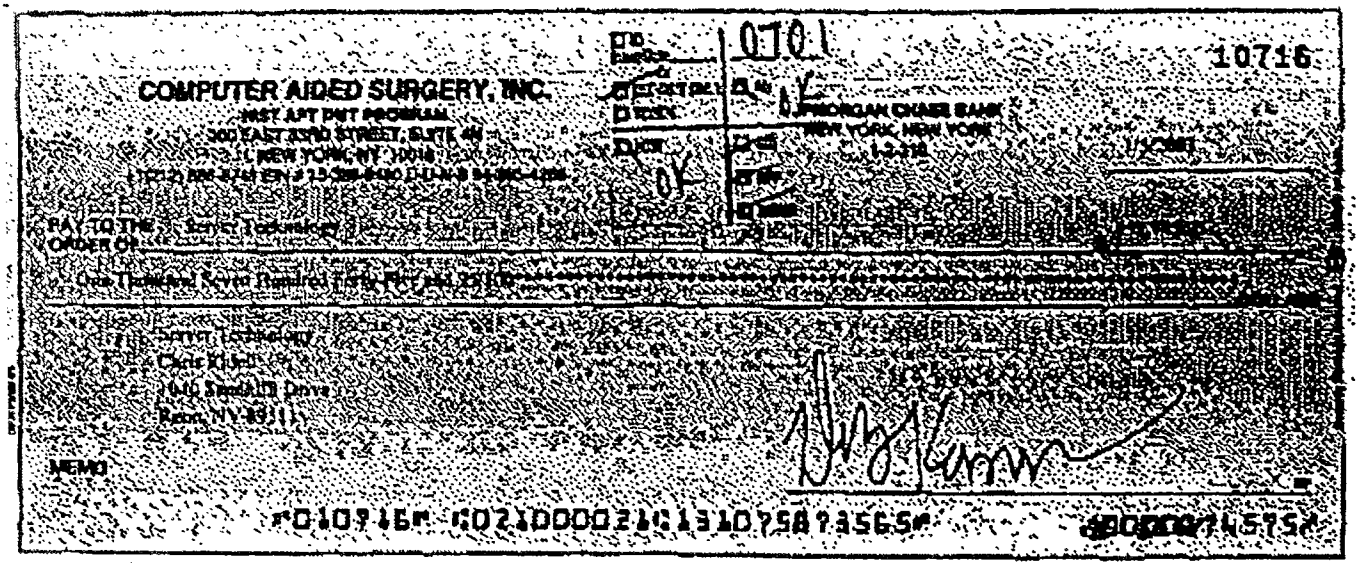
If you have any questions about your accounts, call the customer service number on the front of your statement.

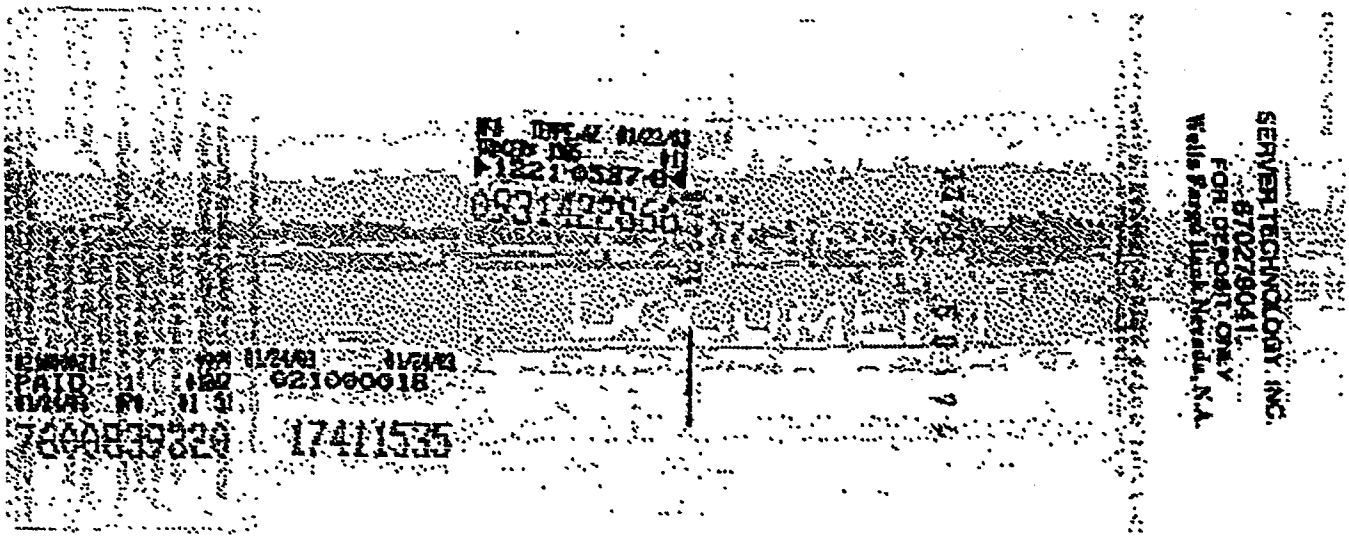
Don't Wait, Do Your Taxes Online Now! Computer Aided Surgery Inc

Prepare and file your taxes electronically and get your refund fast. It's easy, fast and reliable with Turbo Tax(R) for the Web service.

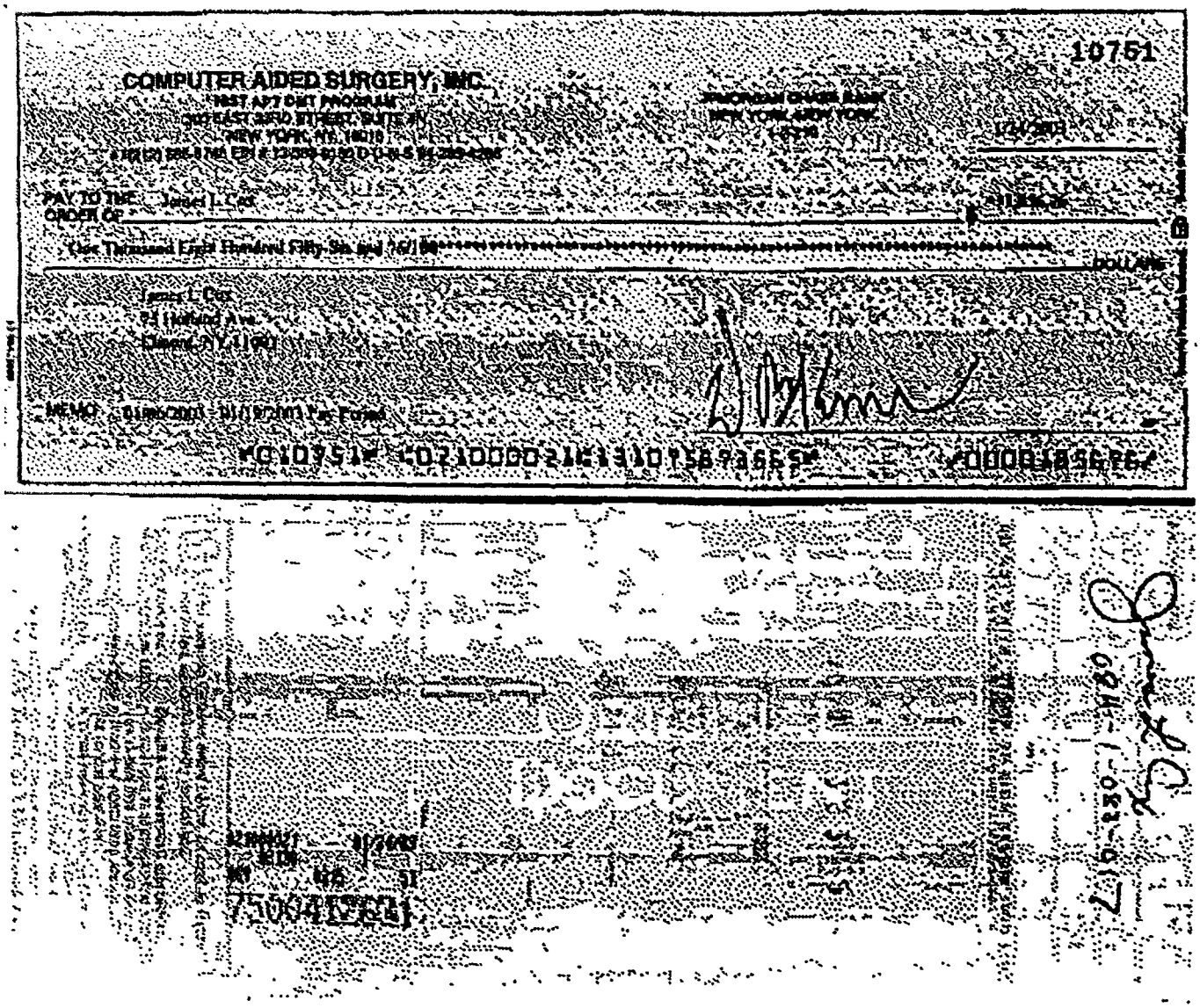
Visit chase.com/tax to see how you can save 15% off your purchase. Turbo Tax is a registered trademark and Turbo Tax for the Web is a servicemark of Intuit Inc.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076839320 Posting date 24-JAN-03

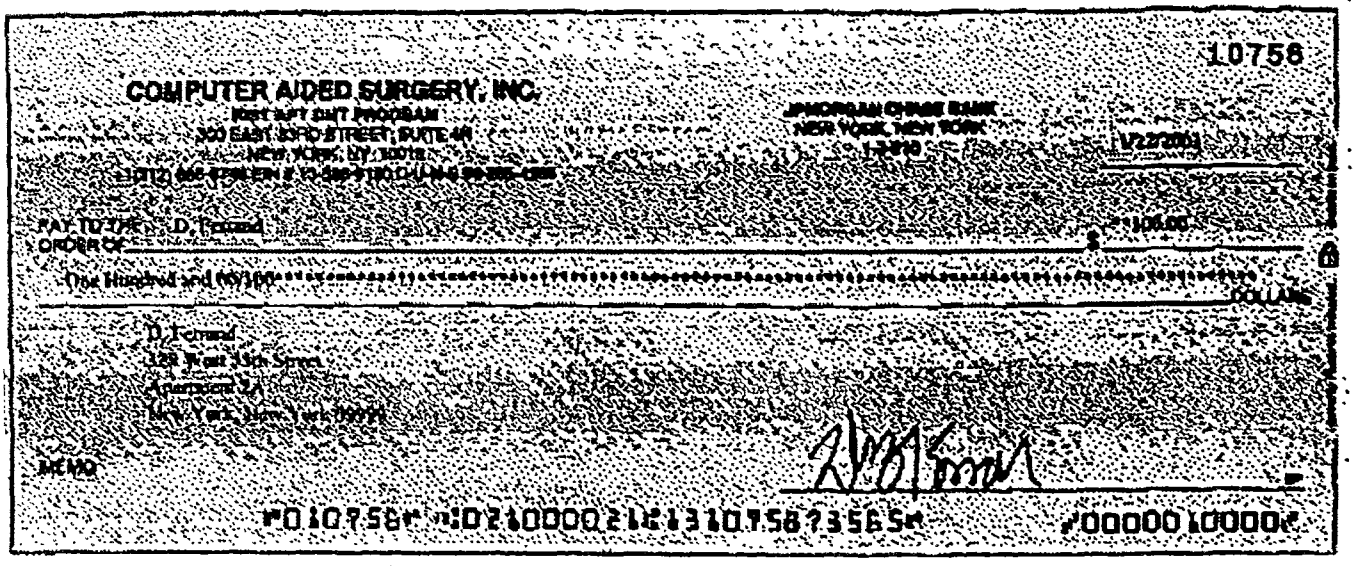


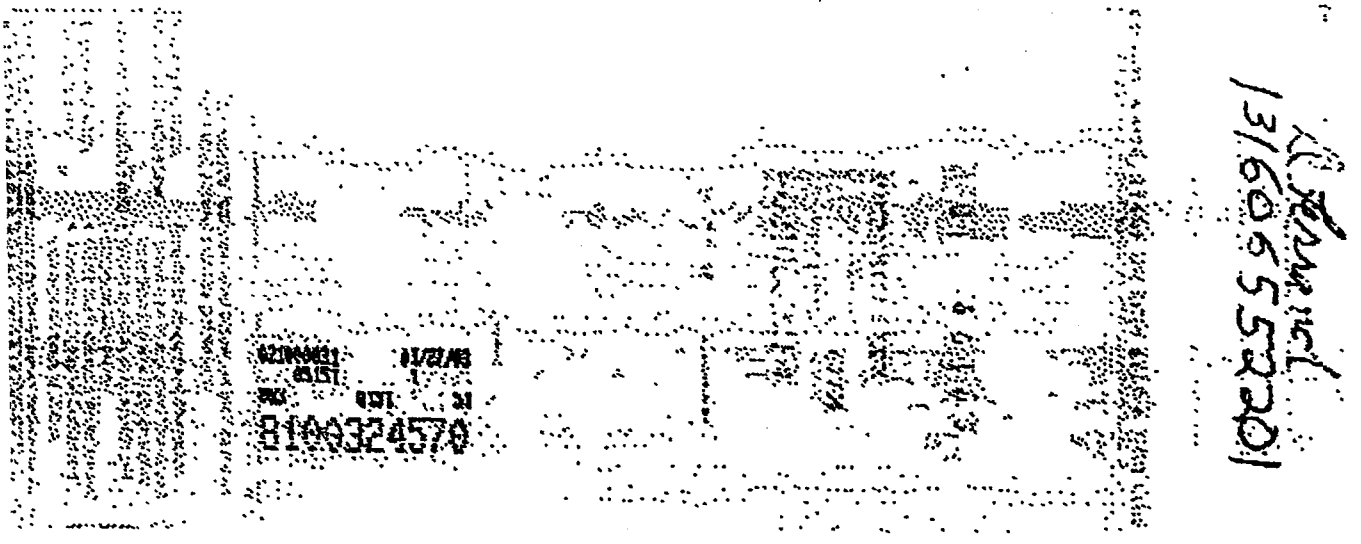


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0075412631 Posting date 24-JAN-03



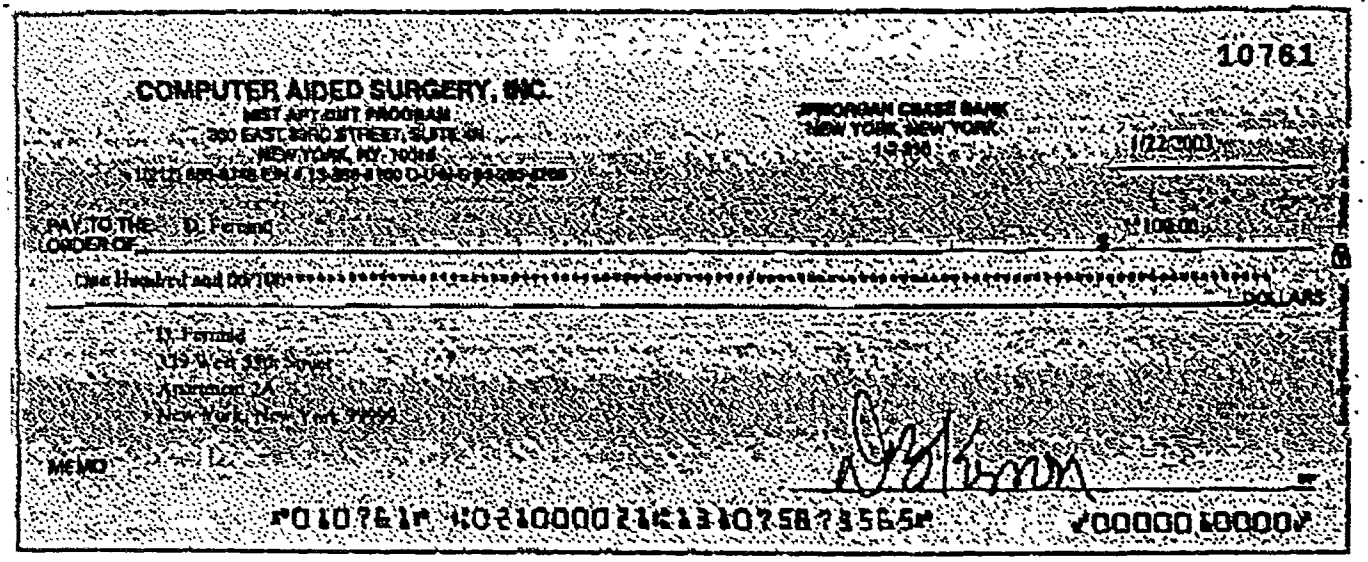
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081324570 Posting date 27-JAN-03

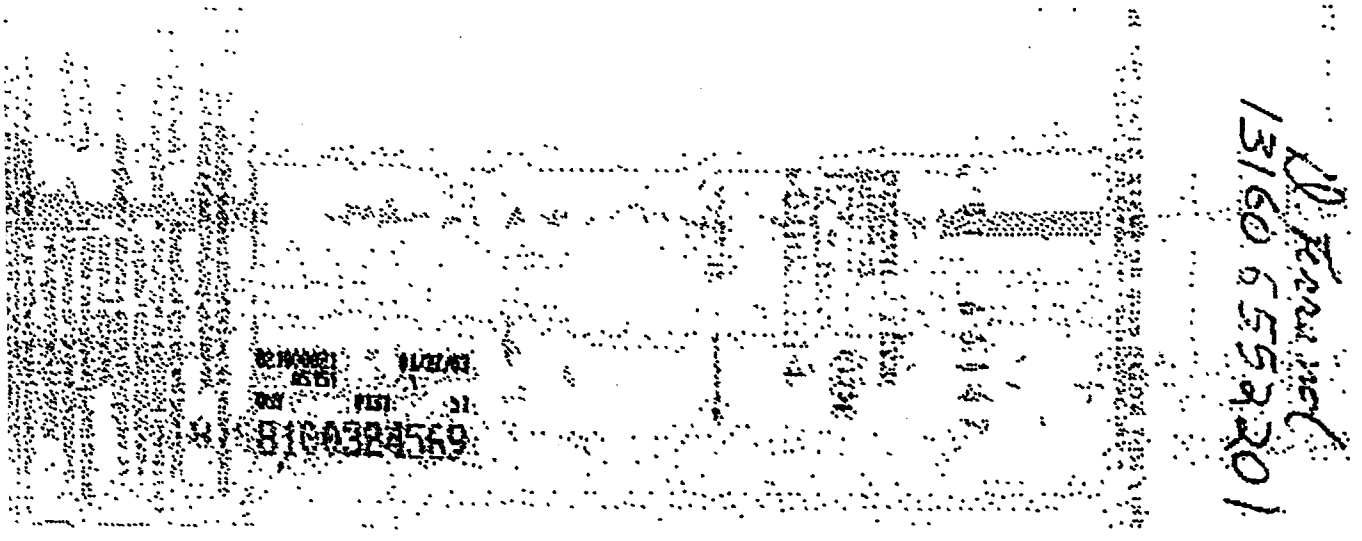




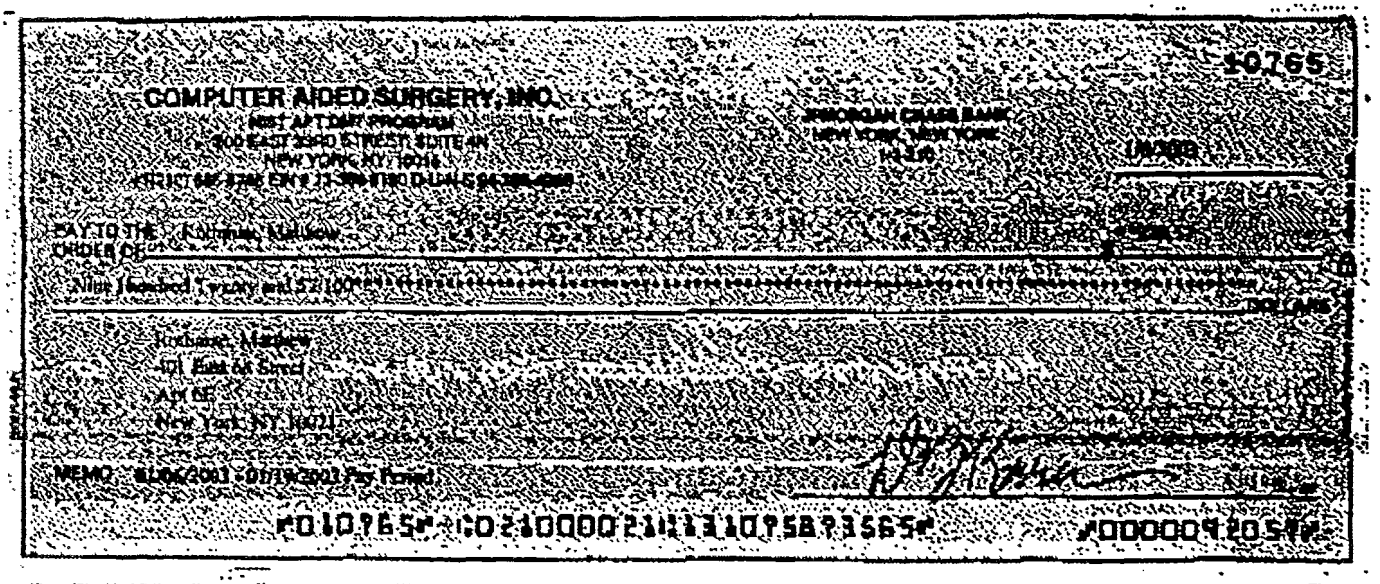
2967

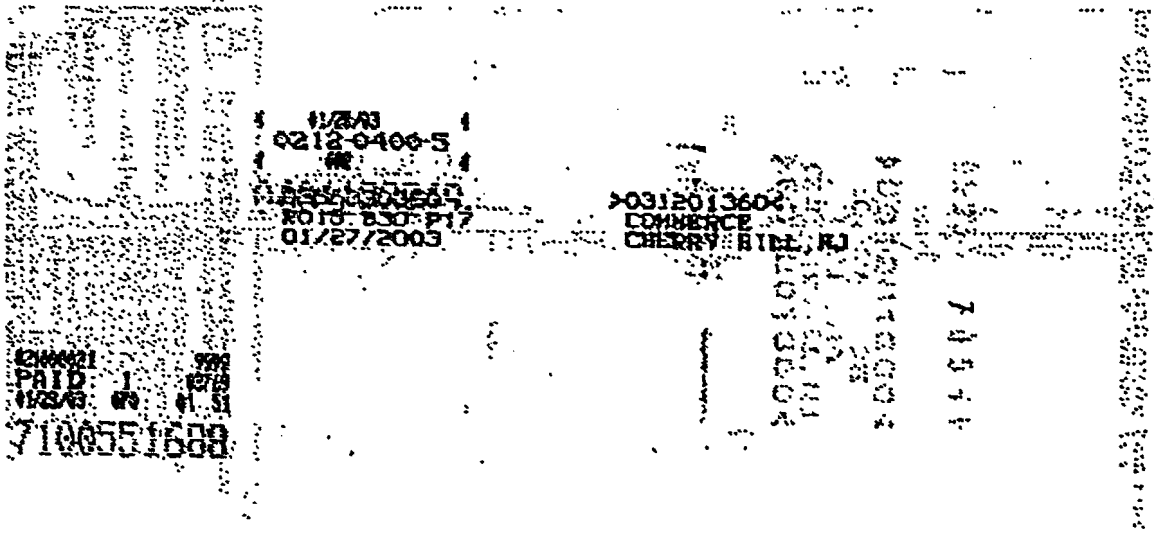
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081324569 Posting date 27-JAN-03



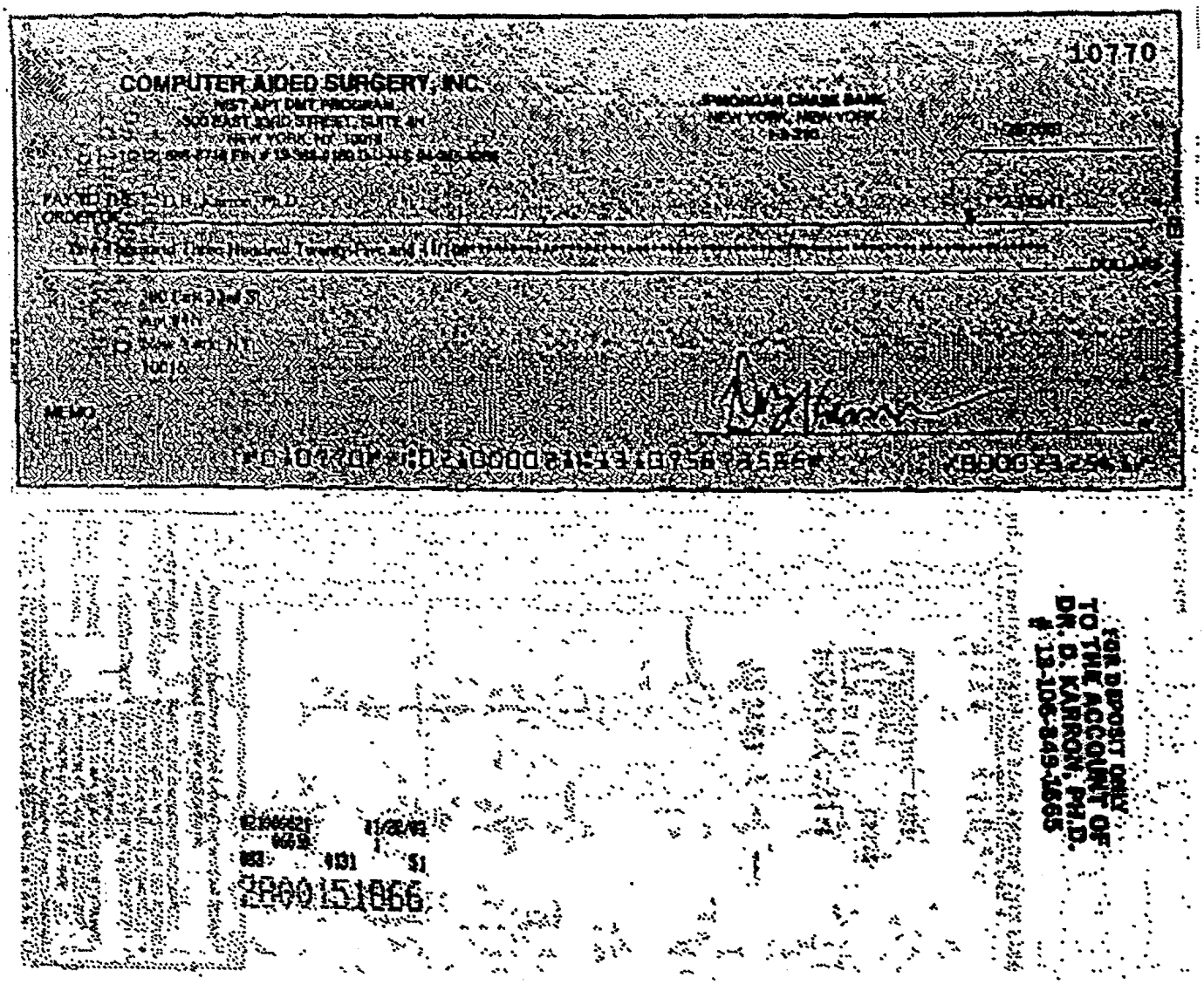


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071551688 Posting date 28-JAN-03

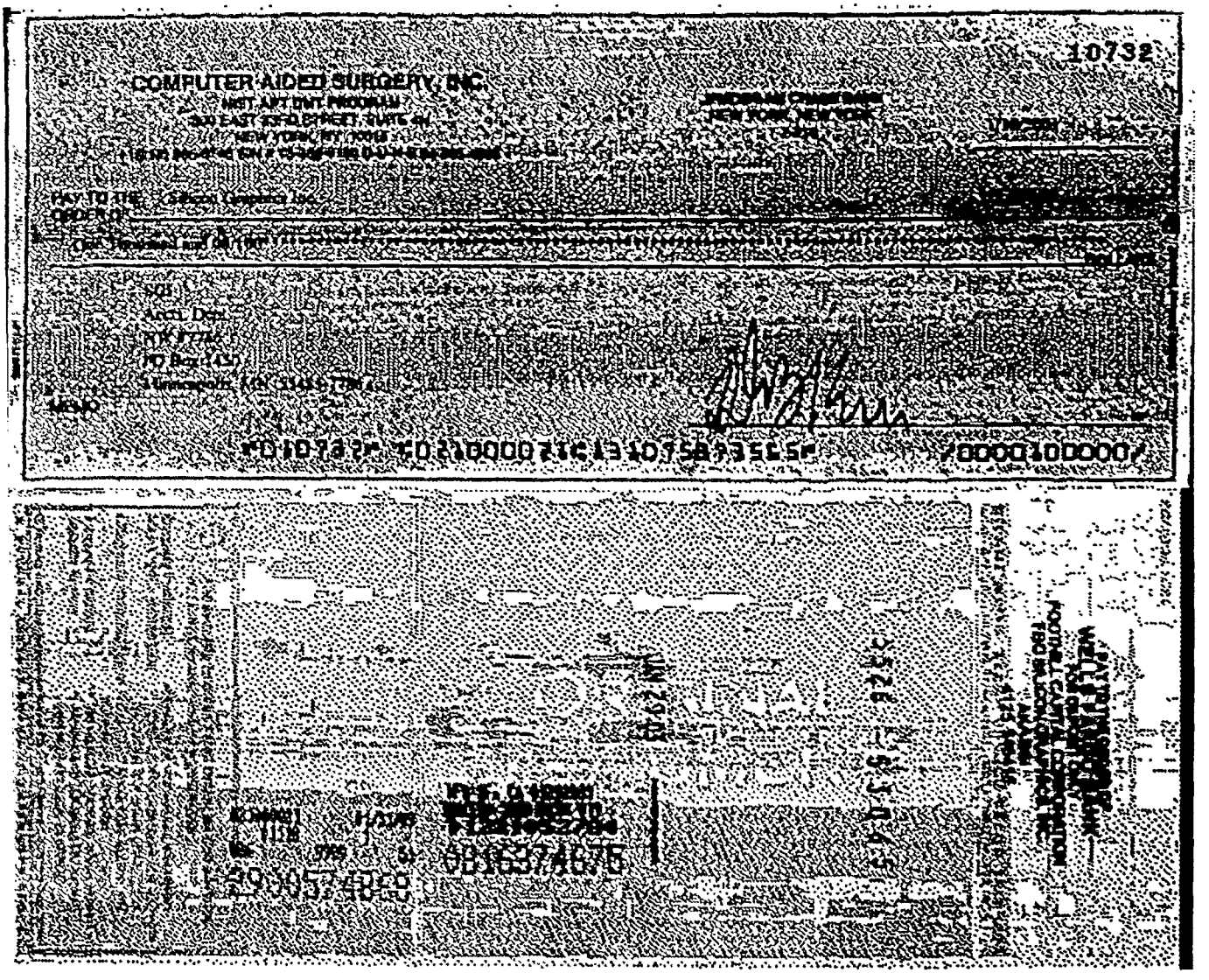




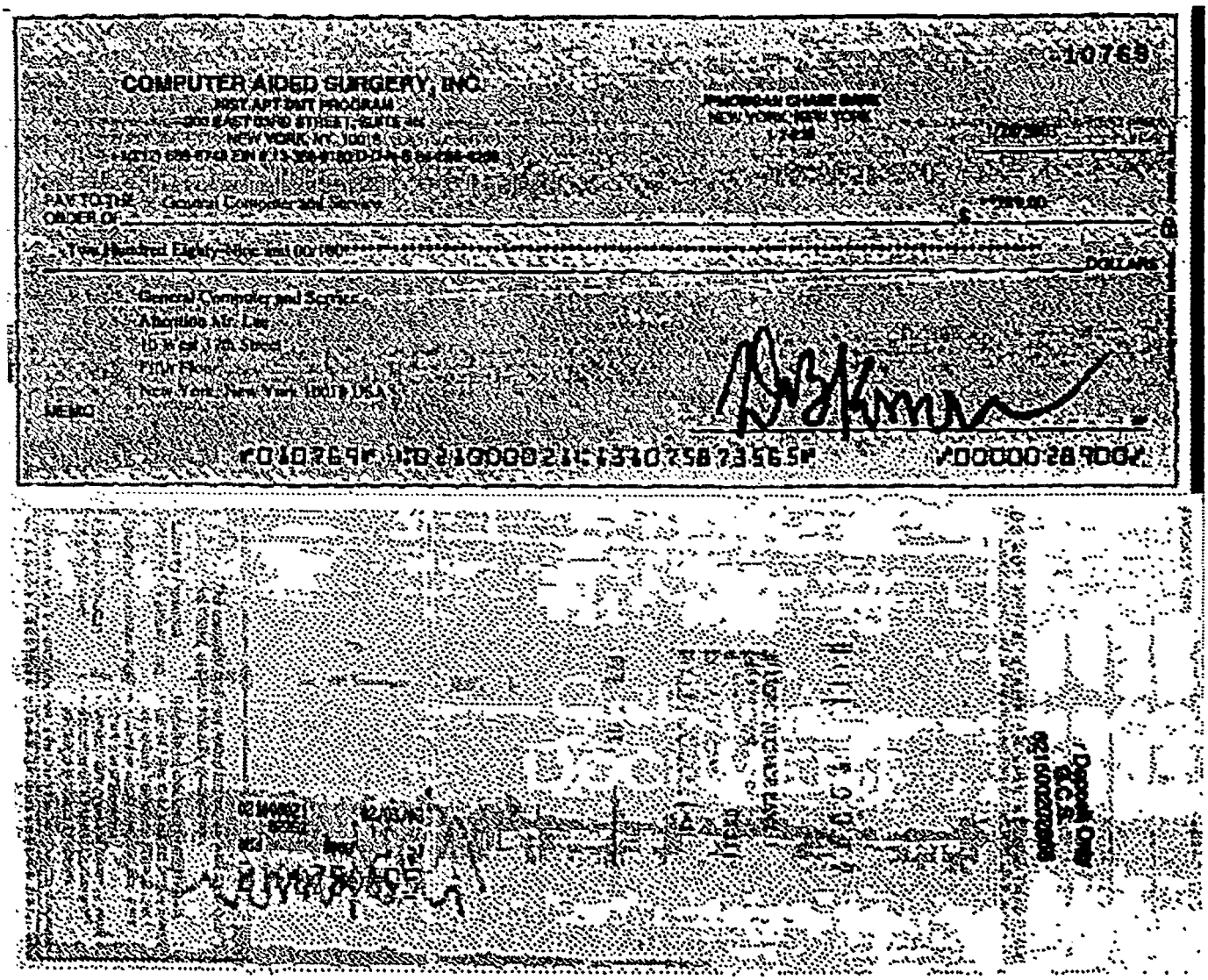
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028151866 Posting date 28-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029574868 Posting date 31-JAN-03

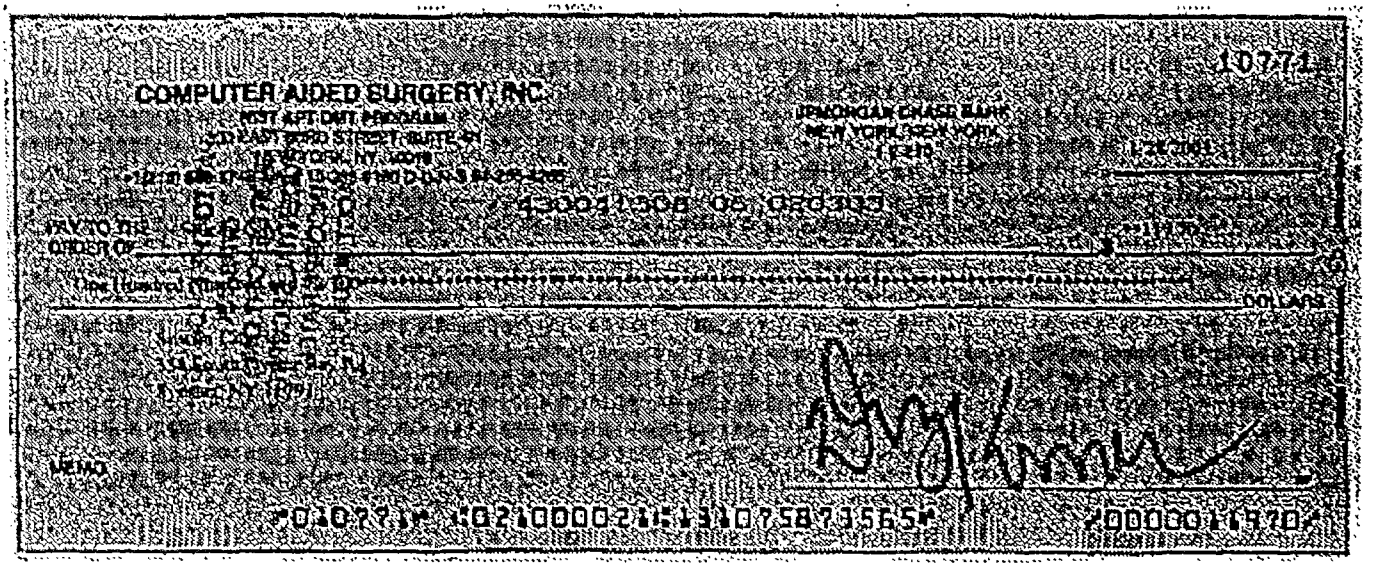


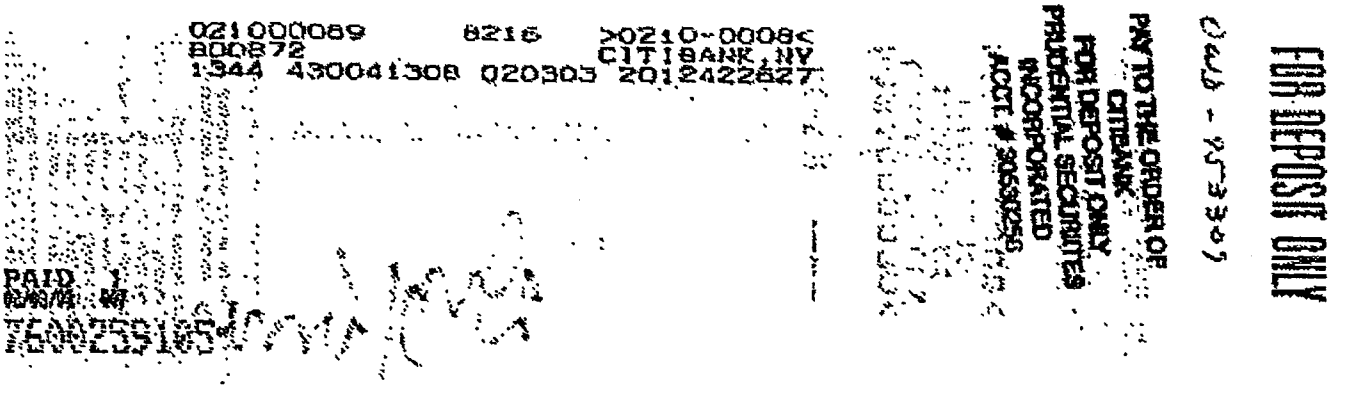
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081750695 Posting date 03-FEB-03



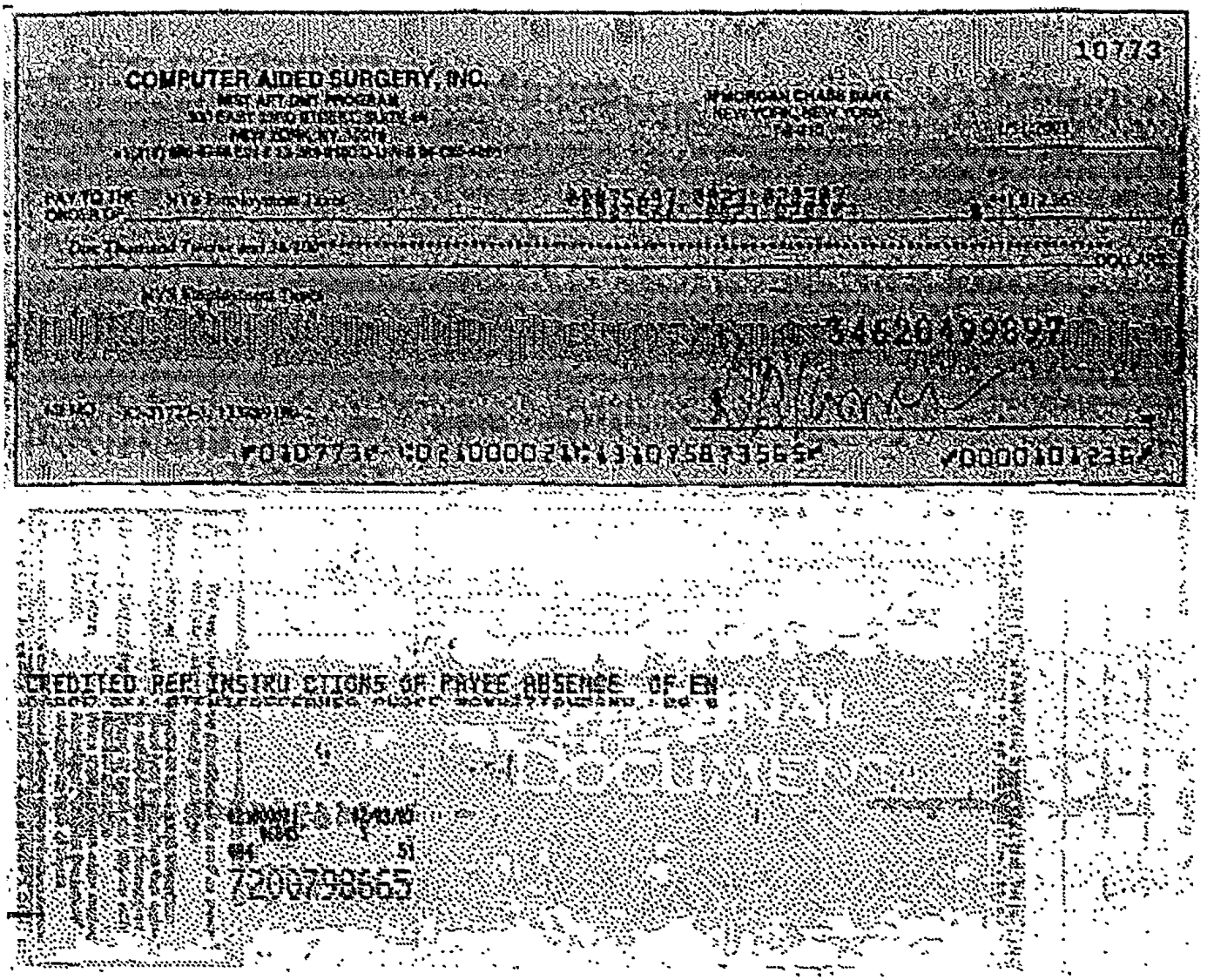
6 65

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012749244 Posting date 03-FEB-03

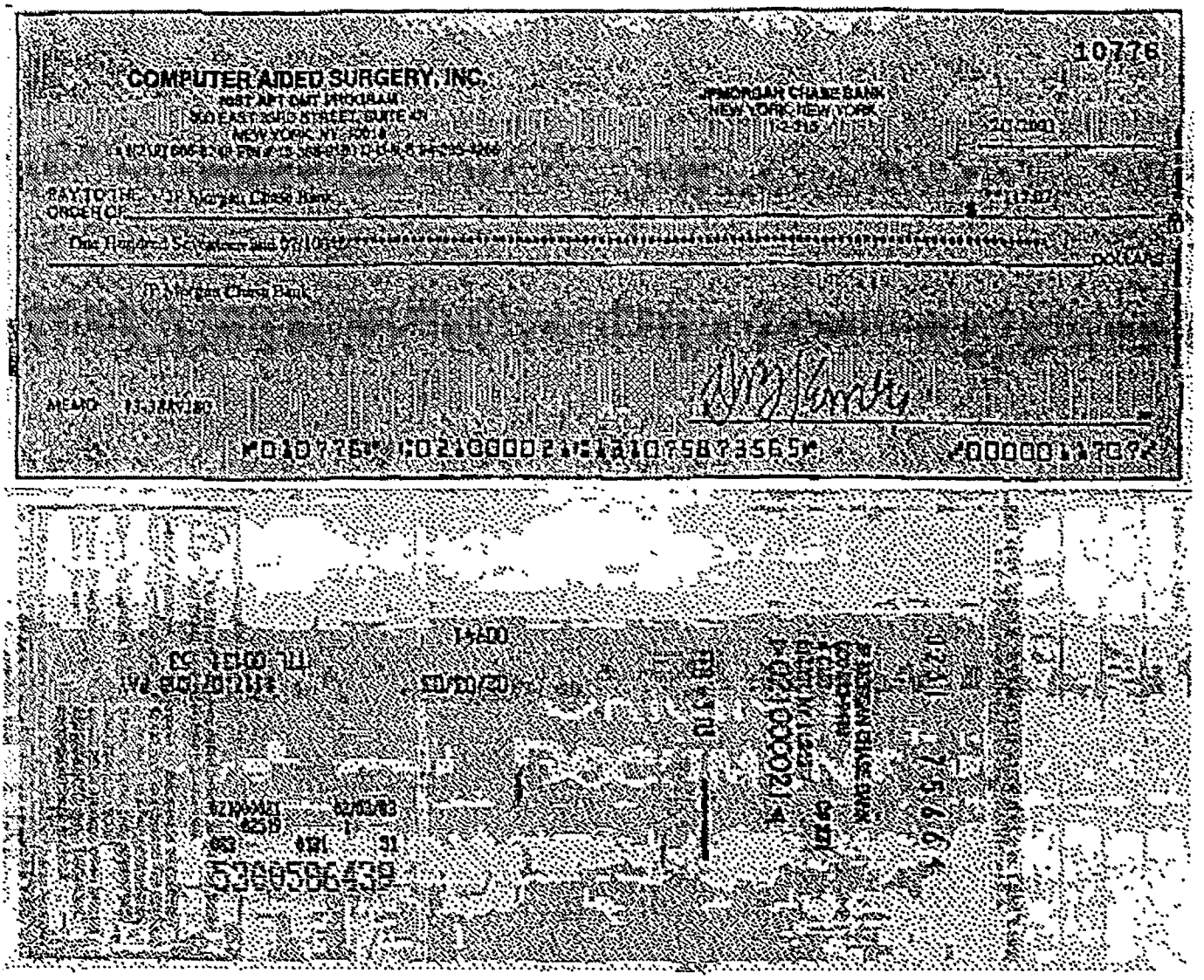




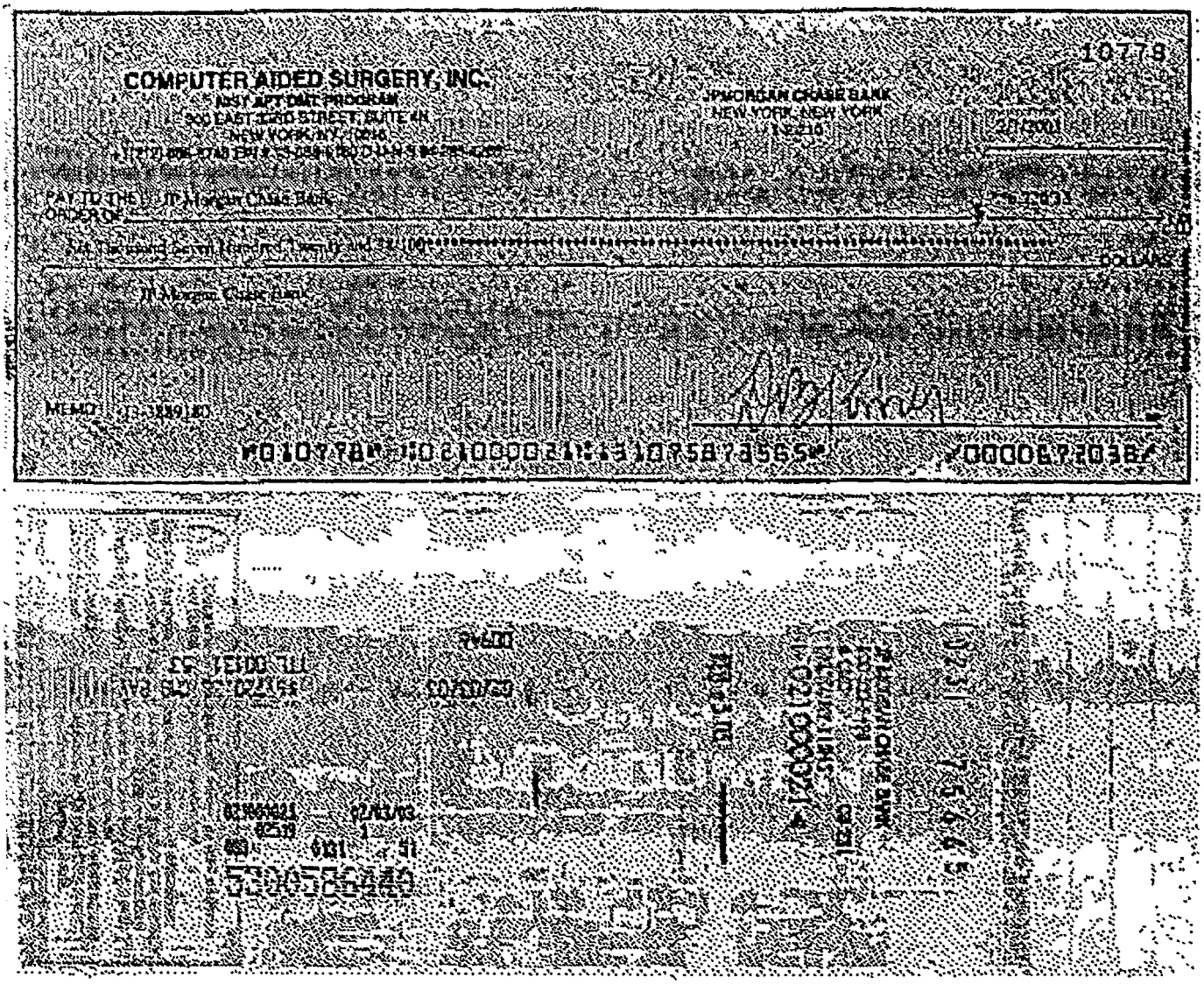
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072798665 Posting date 03-FEB-03



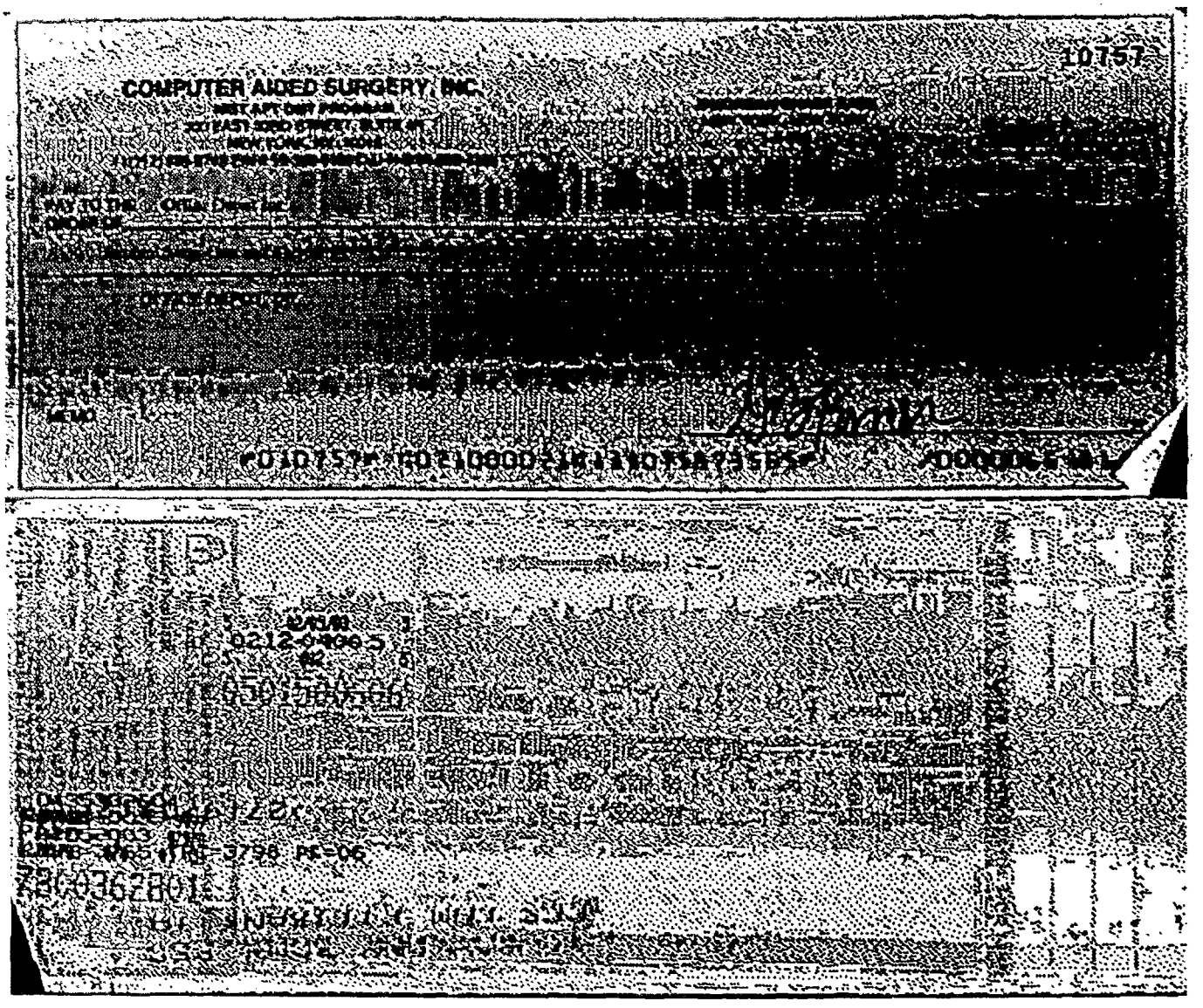
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053586439 Posting date 03-FEB-03



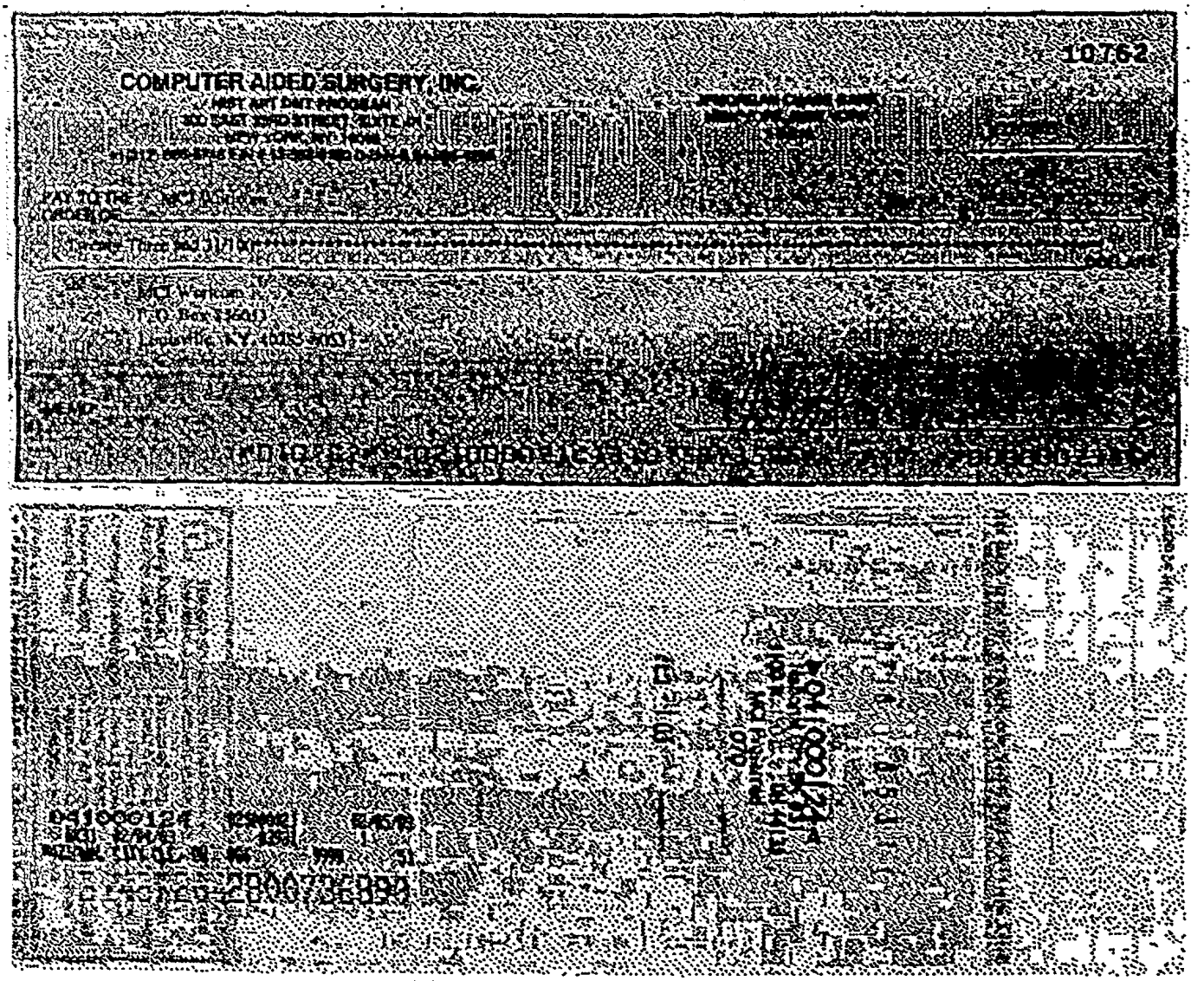
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053586440 Posting date 03-FEB-03



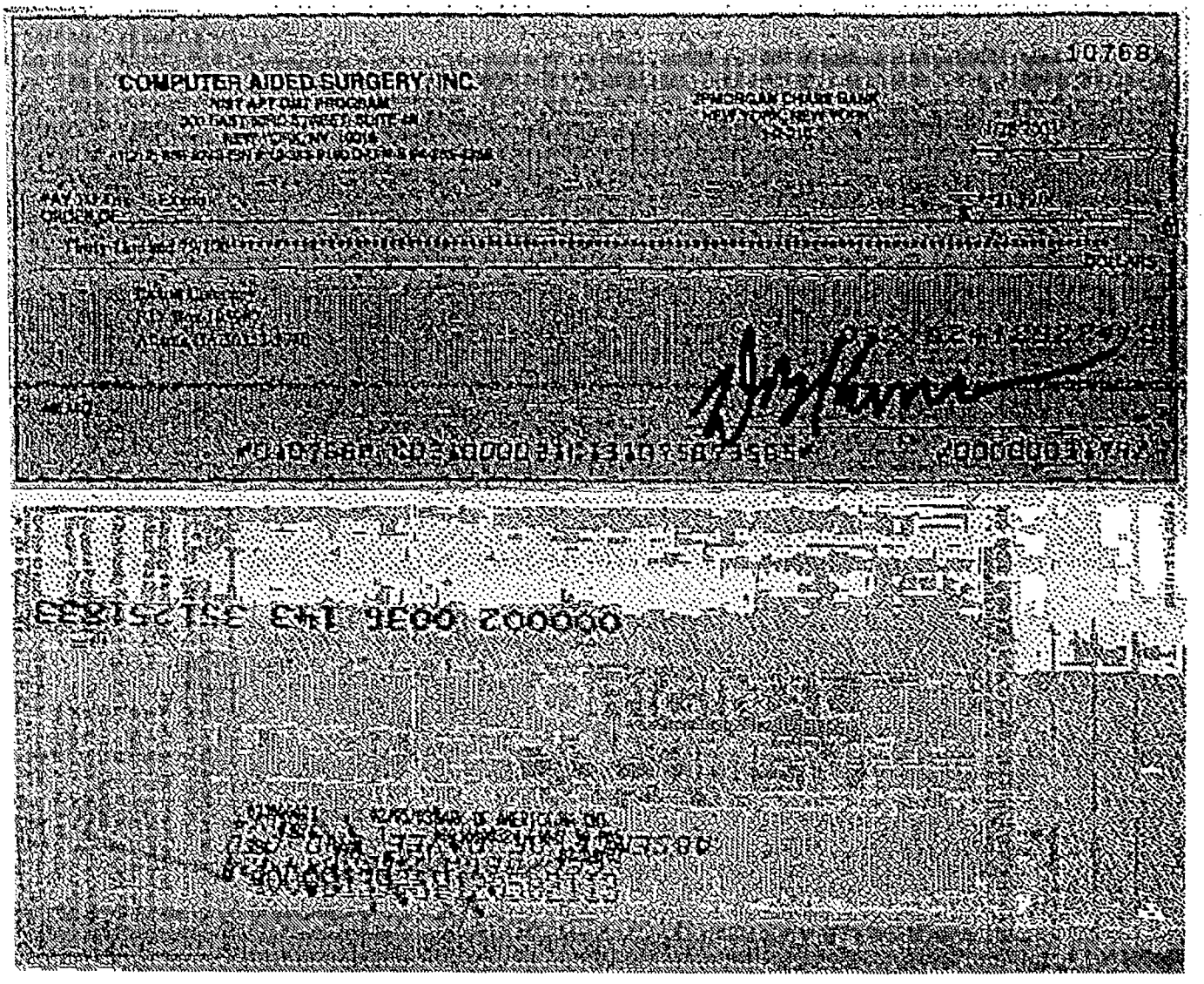
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073362801 Posting date 05-FEB-03

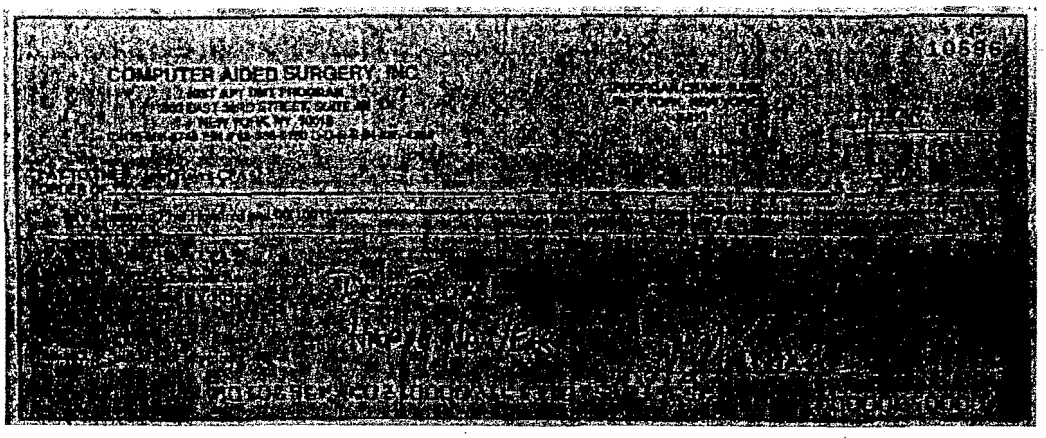


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028736890 Posting date 05-FEB-03

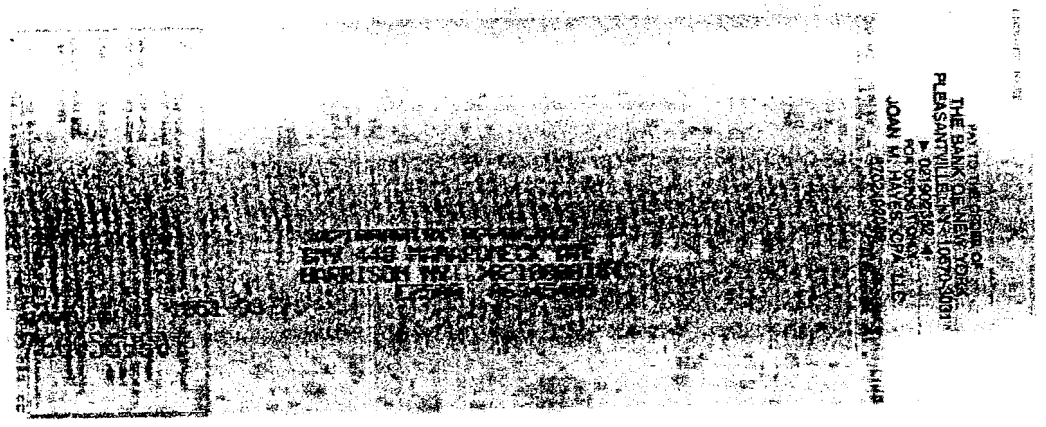


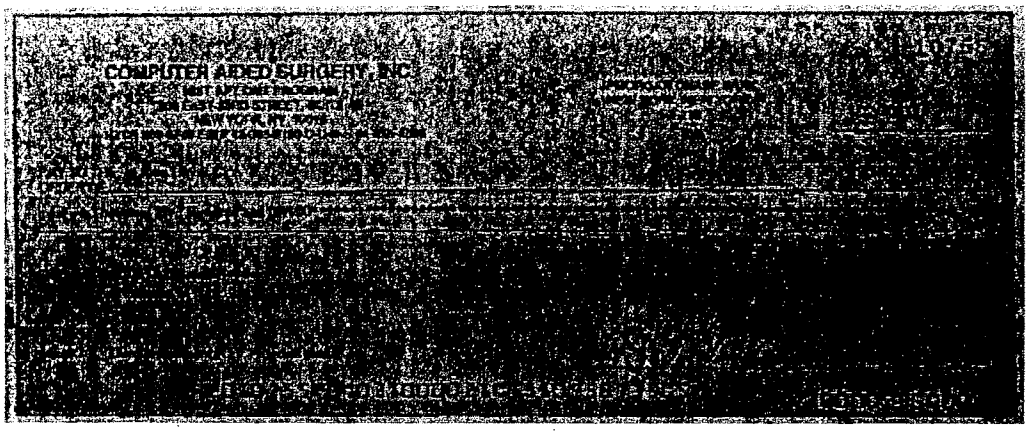
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040813996 Posting date 05-FEB-03



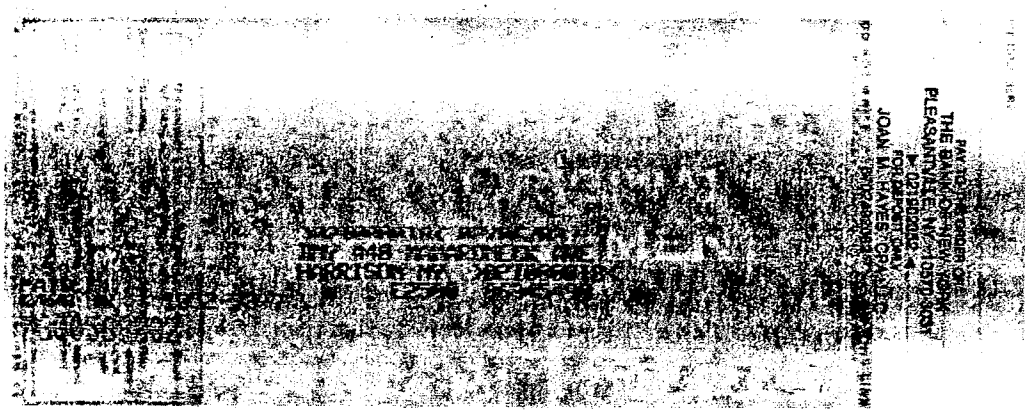

COMPUTER AIDED SURGERY, INC.
10596

21603

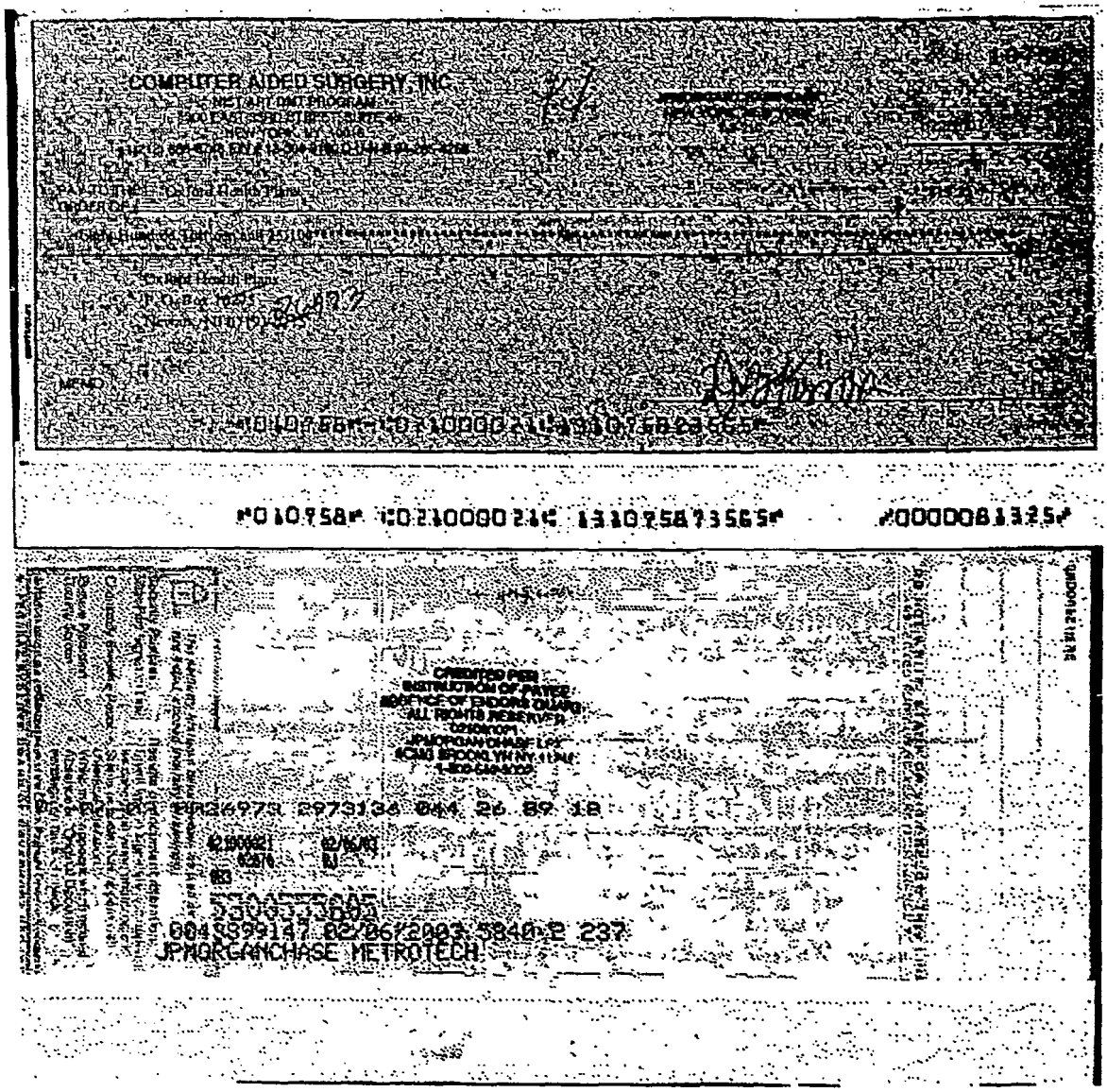

PAY TO THE ORDER OF
THE BANK OF NEW YORK
PLEASANTVILLE, NEW YORK
JOAN M. HAYES, CPA, LLC

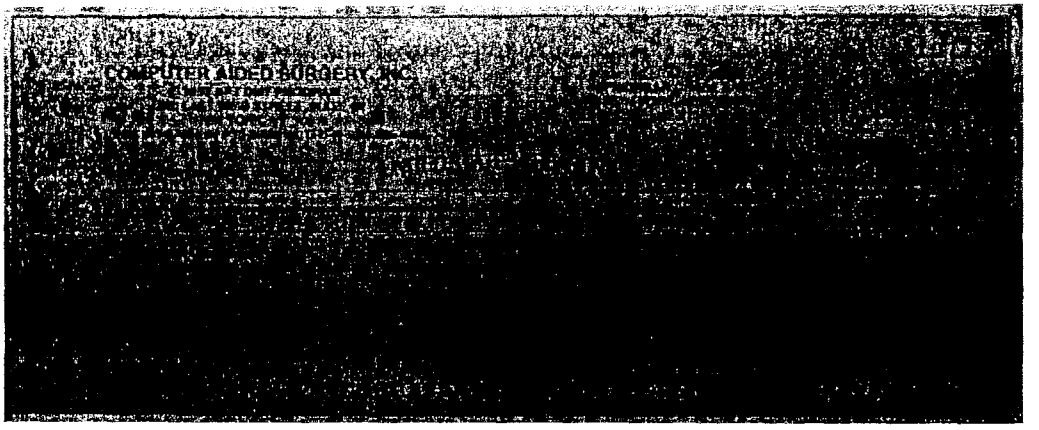


2/6/03

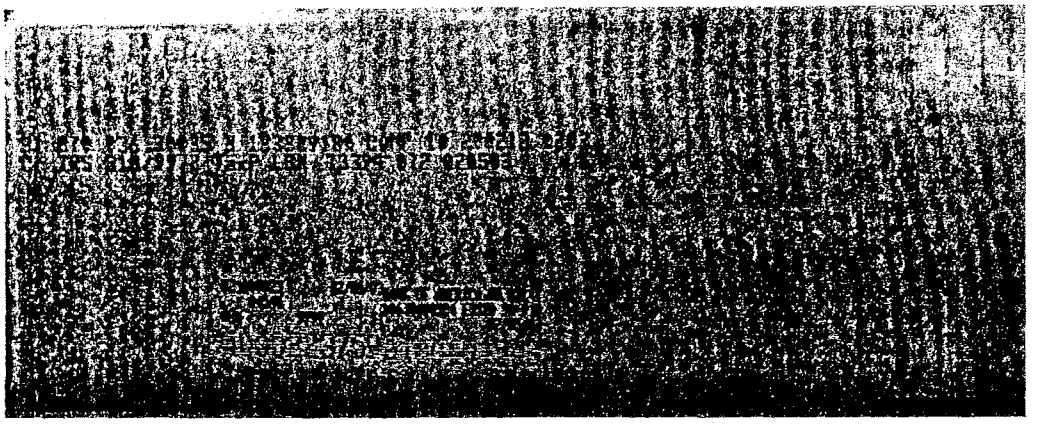


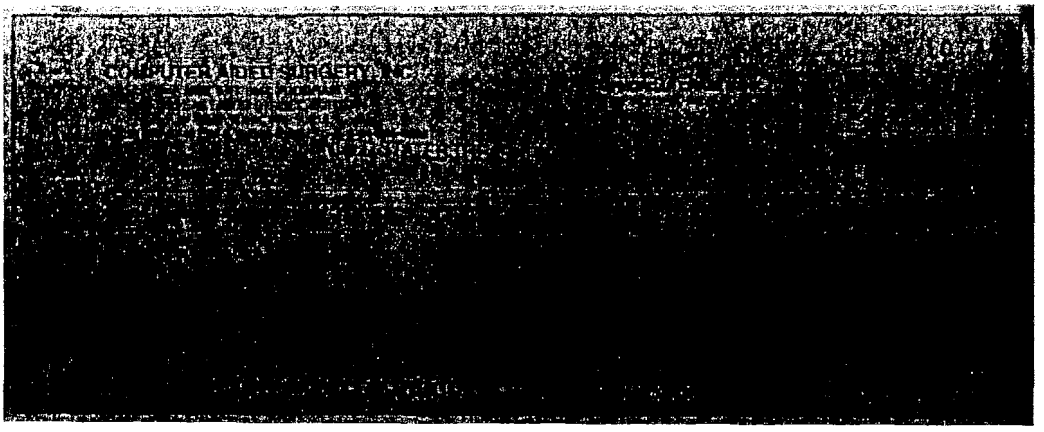
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0043899147 Posting date 06-FEB-03



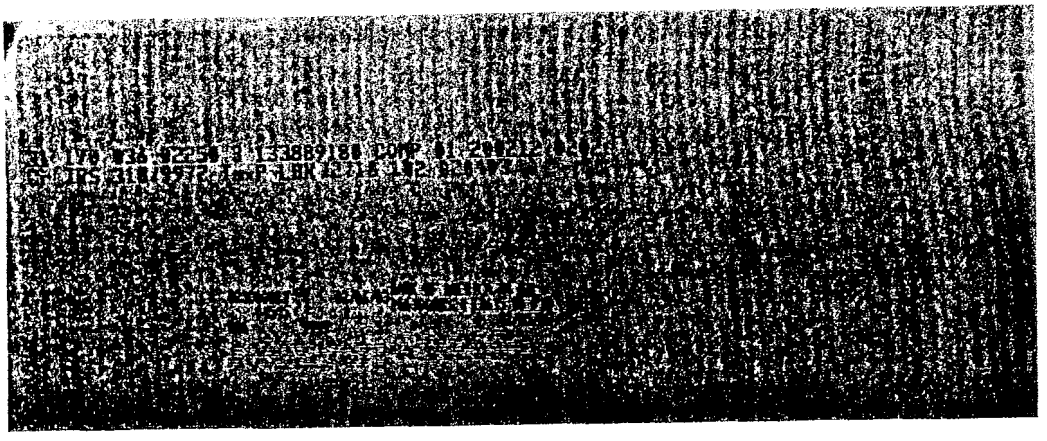


2/4/03

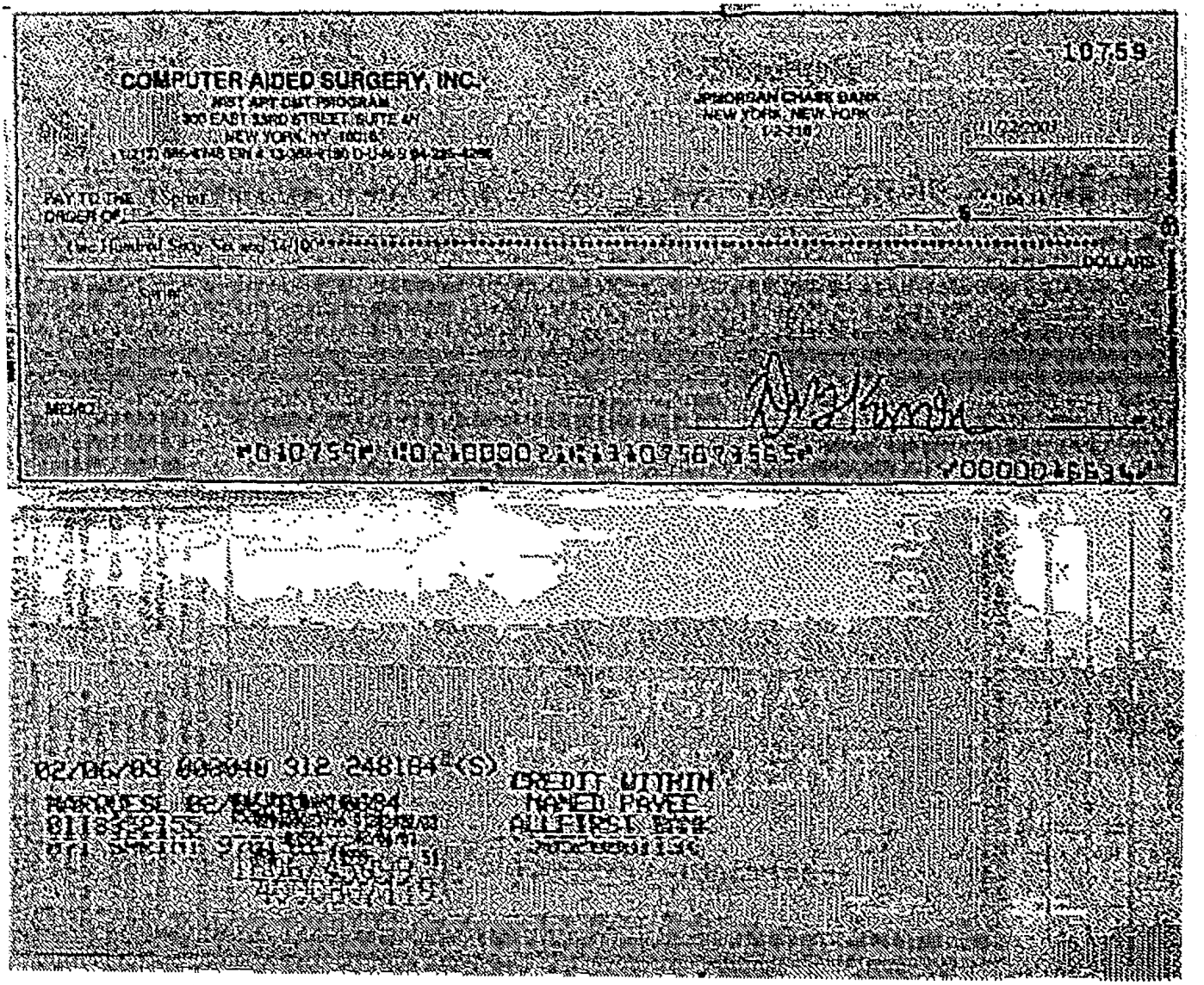




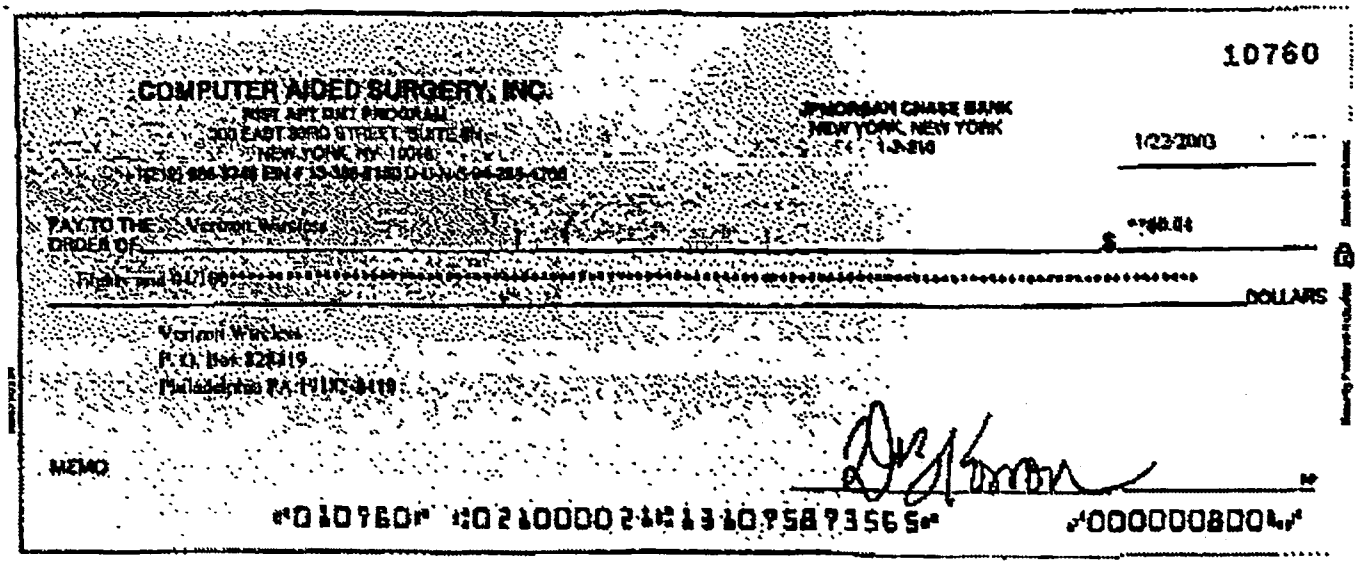
2/6/03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040807119 Posting date 10-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012149038 Posting date 10-FEB-03



10760

COMPUTER AIDED SURGERY, INC.

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

1/22/2003

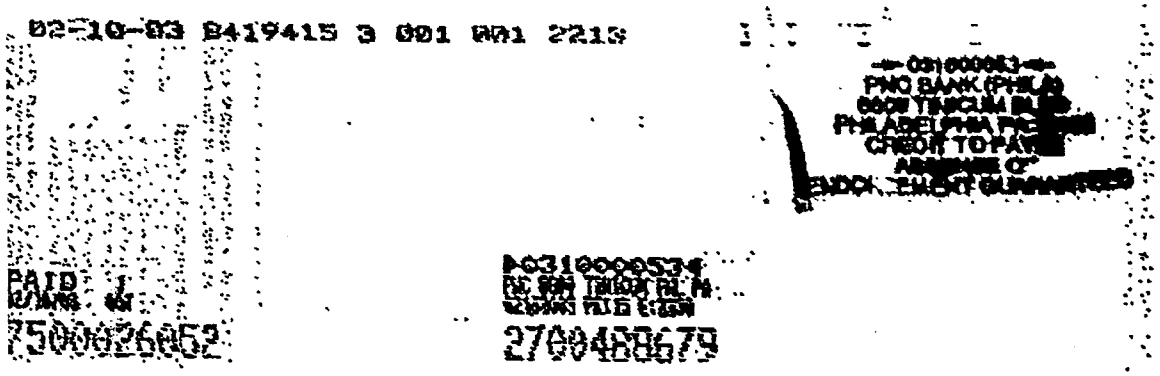
PAY TO THE ORDER OF

DOLLARS

Vermont Wireless
P.O. Box 828319
Philadelphia PA 19182-8319

MEMO

⑆010760⑆ ⑆021000021⑆ 310758?3565⑆ ⑈0000008004⑈



02-10-03 B419415 3 001 001 2213

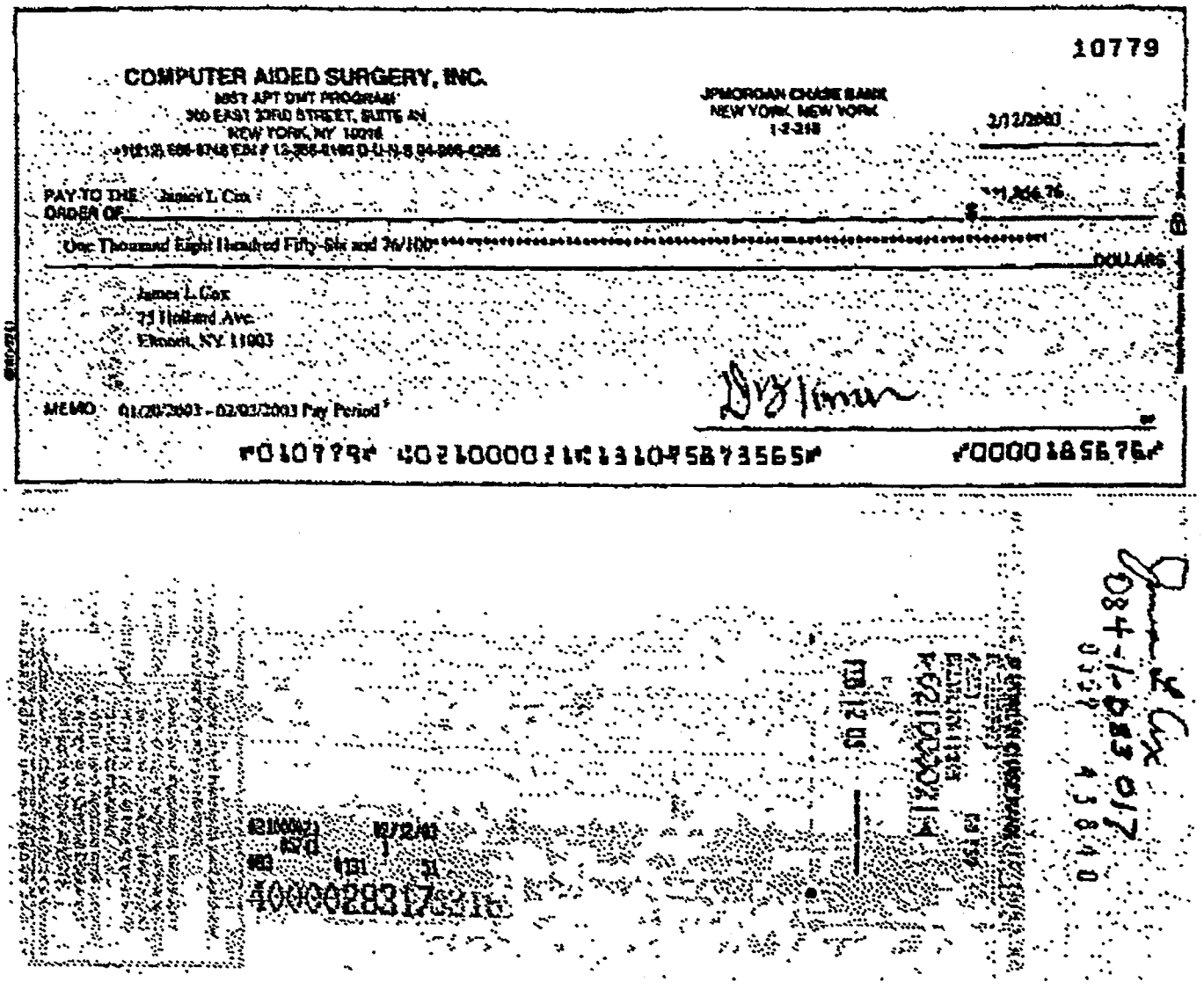
PNC BANK (PHILA)

PAID

3500026652

2700488679

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040028317 Posting date 12-FEB-03



10779

COMPUTER AIDED SURGERY, INC.
MSKT APT DIST PROGRAM
360 EAST 72ND STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-218

2/12/2003

PAY TO THE ORDER OF James L Cox $ 1,856.76

One Thousand Eight Hundred Fifty-Six and 76/100 DOLLARS

James L Cox
75 Holland Ave
Elmont, NY 11003

MEMO 01/20/2003 - 02/02/2003 Pay Period

⑈010779⑈ ⑆021000021⑆ 13107587356 5⑈ ⑈0000185676⑈

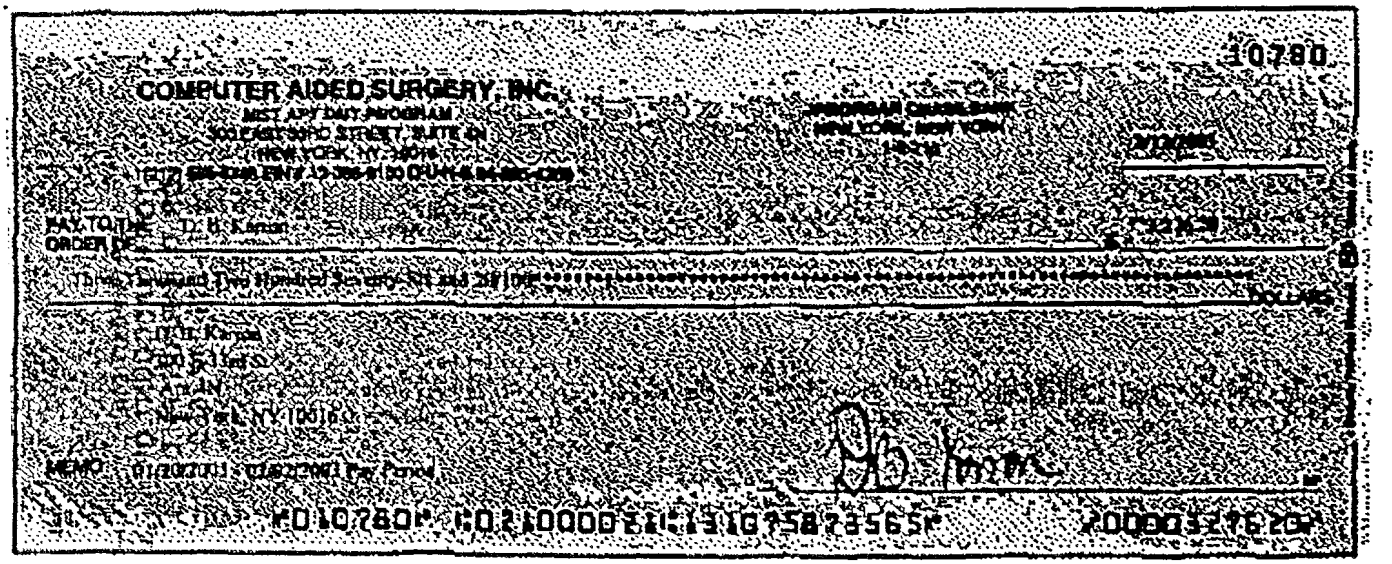
084-1-0833 017

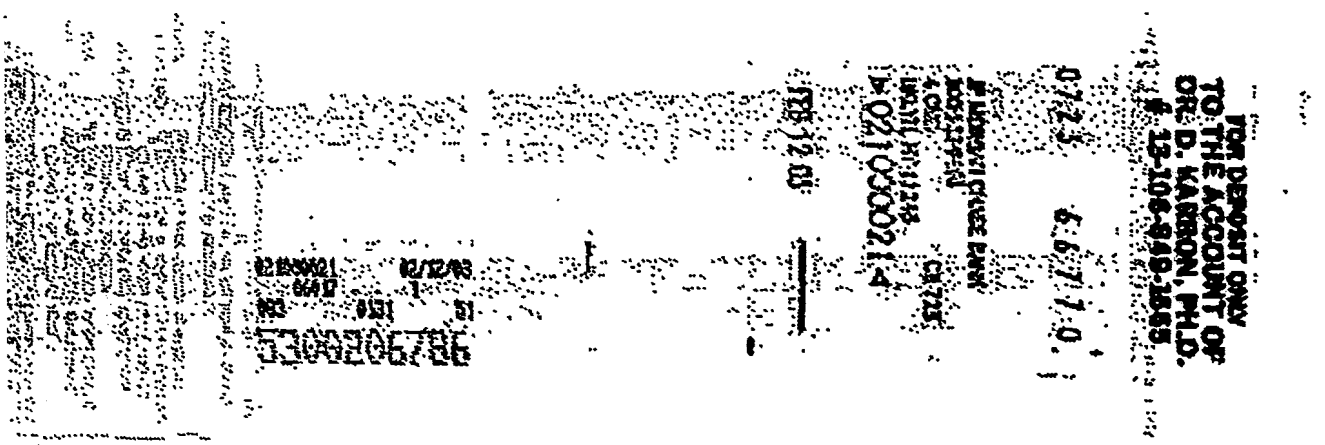
4 3 8 1 0

4000028317 310

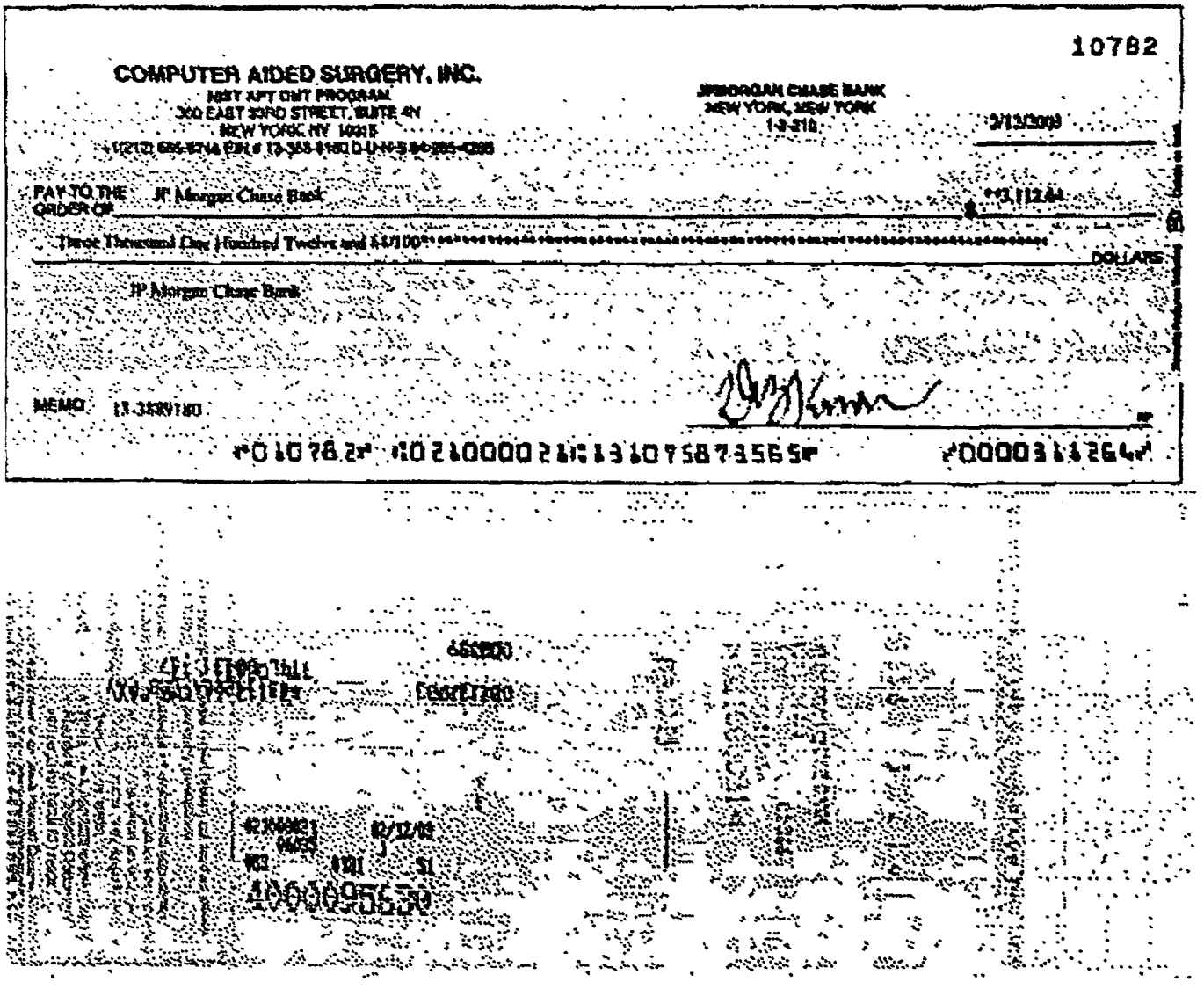
2987

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053206786 Posting date 12-FEB-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040095630 Posting date 12-FEB-03


10782

COMPUTER AIDED SURGERY, INC.
MRT APT CMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
13-218

3/13/2003

PAY TO THE ORDER OF JP Morgan Chase Bank $ **3,112.64

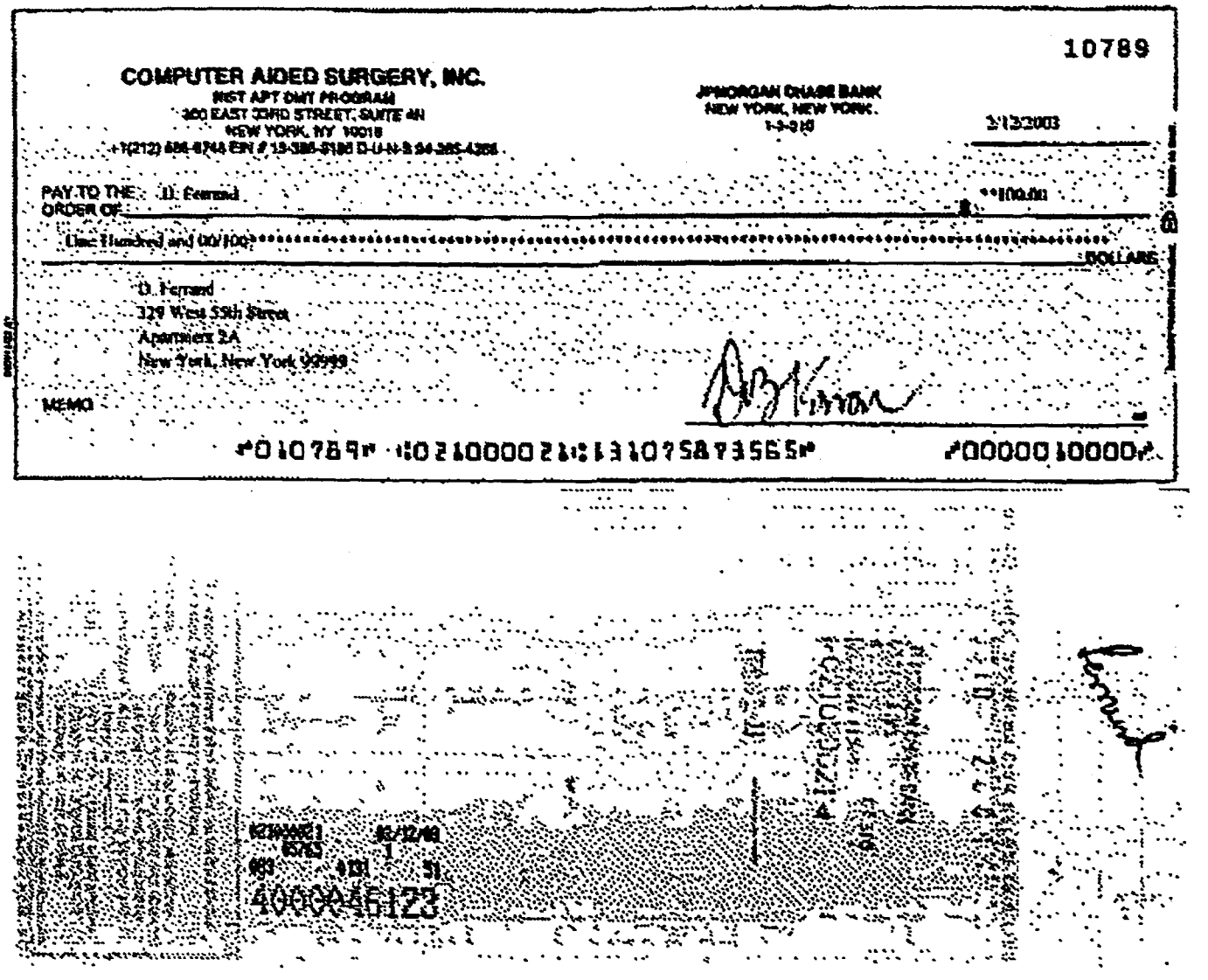
Three Thousand One Hundred Twelve and 64/100**** DOLLARS

JP Morgan Chase Bank

MEMO 13-3339180

⑈010782⑈ ⑆021000021⑆ 813107587356⑈ ⑈000311264⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040046123 Posting date 12-FEB-03



10789

COMPUTER AIDED SURGERY, INC.
[illegible]
360 EAST 72ND STREET, SUITE 4N
NEW YORK, NY 10018
+1(212) [illegible] EIN # [illegible]

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
[illegible]

2/12/2003

PAY TO THE ORDER OF: D. Ferrand **100.00

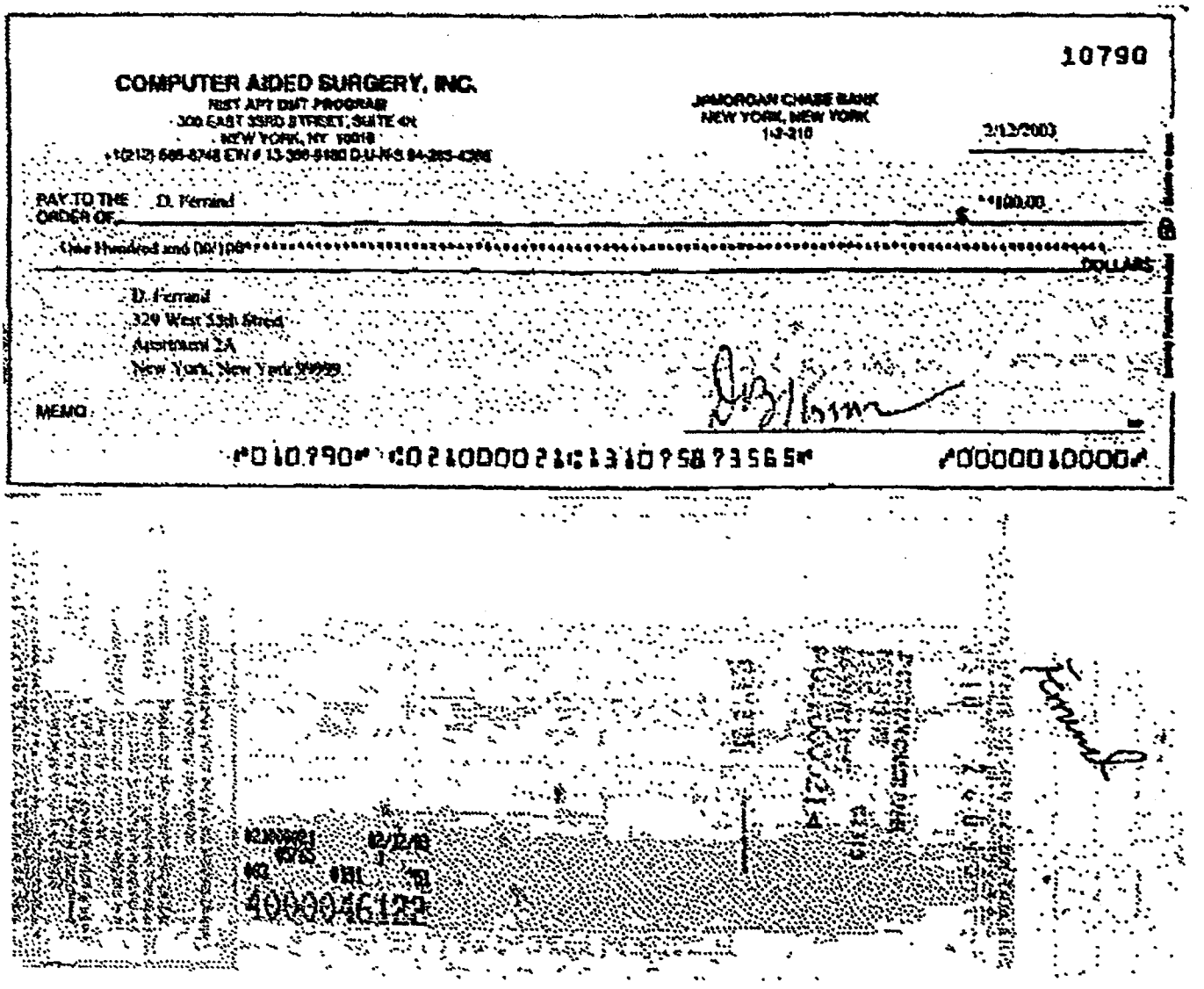
One Hundred and 00/100********** DOLLARS

D. Ferrand
329 West 53th Street
Apartment 2A
New York, New York 99999

MEMO

⑈010789⑈ ⑆021000021⑆ 13107587356⑈ ⑈00000100000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040046122 Posting date 12-FEB-03


10790

COMPUTER AIDED SURGERY, INC.
REST APT DIST PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-399-5180 D-U-N-S 84-285-4286

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/13/2003

PAY TO THE ORDER OF D. Ferrand $ **100.00

One Hundred and 00/100********** DOLLARS

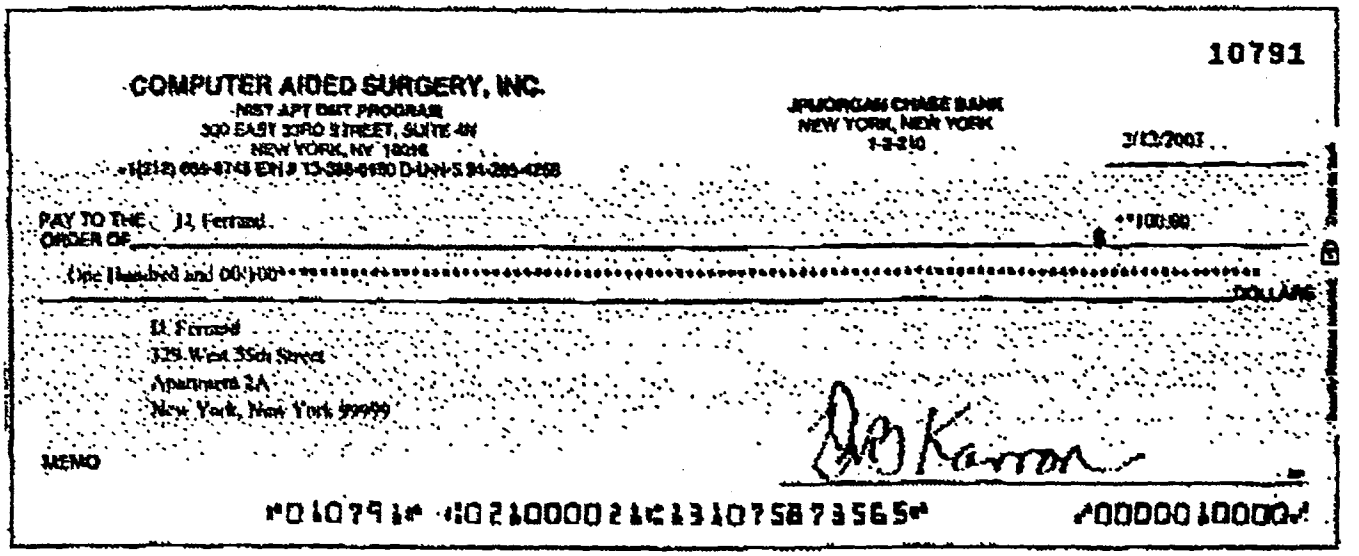
D. Ferrand
329 West 53th Street
Apartment 2A
New York, New York 99999

MEMO

⑈010790⑈ ⑆021000218⑆ 310758735655⑈ ⑈00000010000⑈

40040046122

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040046124 Posting date 12-FEB-03



10791

COMPUTER AIDED SURGERY, INC.
NIST APT DIST PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-388-6180 D-U-N-S 94-288-4258

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-3-210

3/12/2003

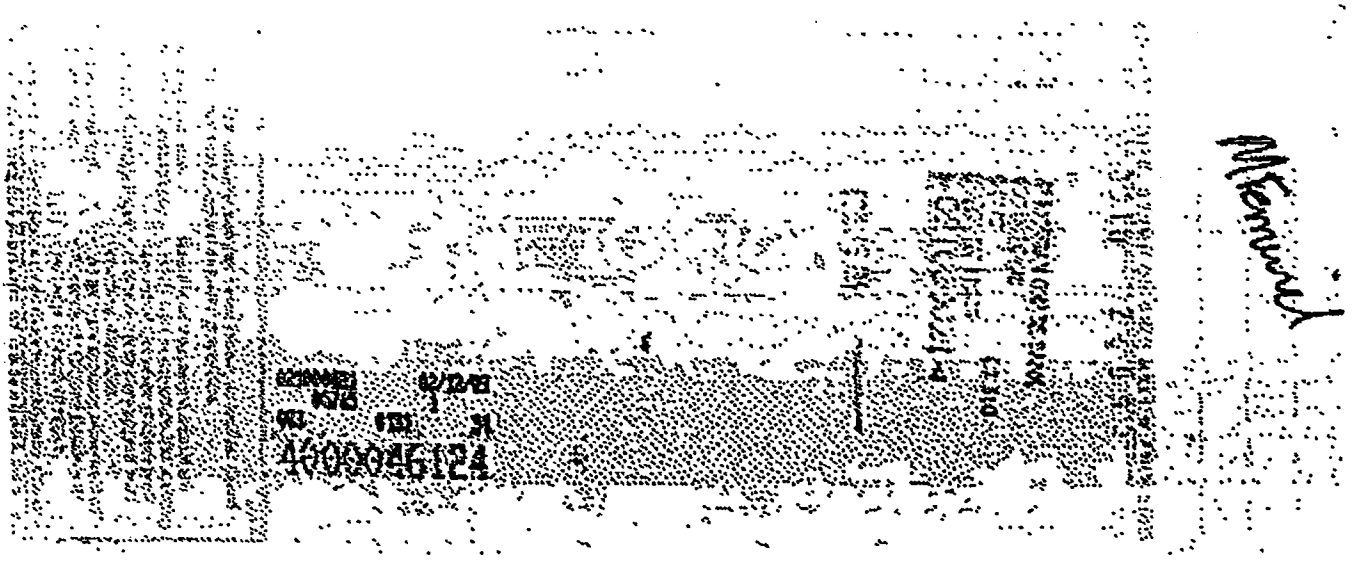
PAY TO THE ORDER OF J.J. Ferrand $ **100.00

(One Hundred and 00/100)** DOLLARS

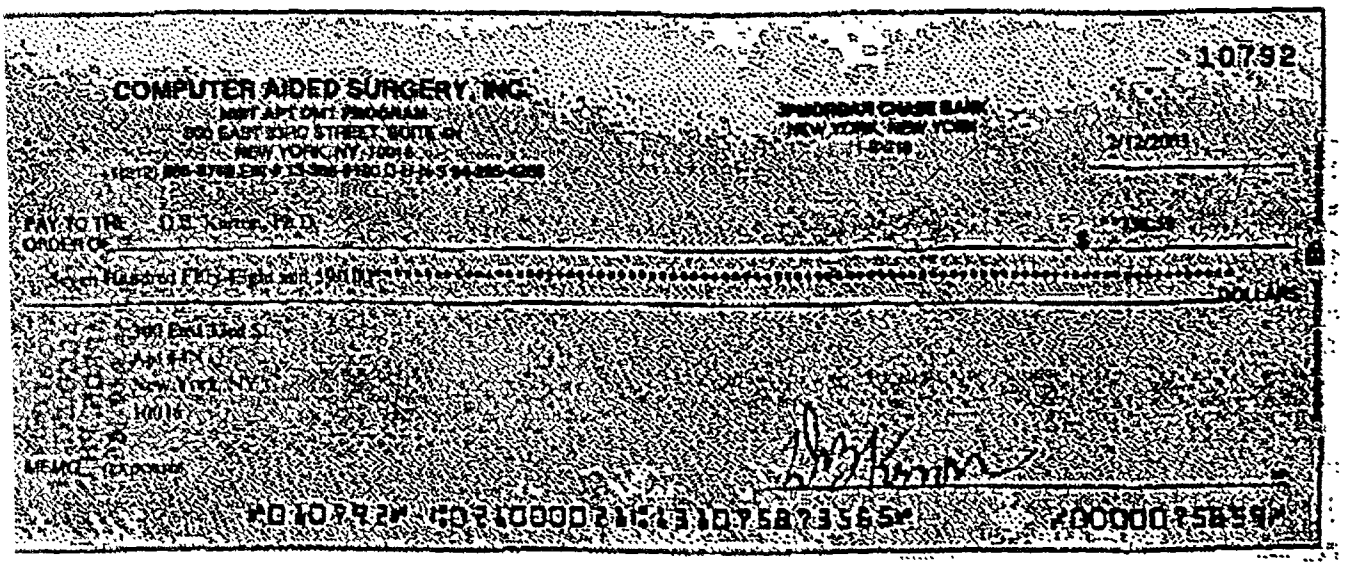
J.J. Ferrand
329 West 35th Street
Apartment 2A
New York, New York 99999

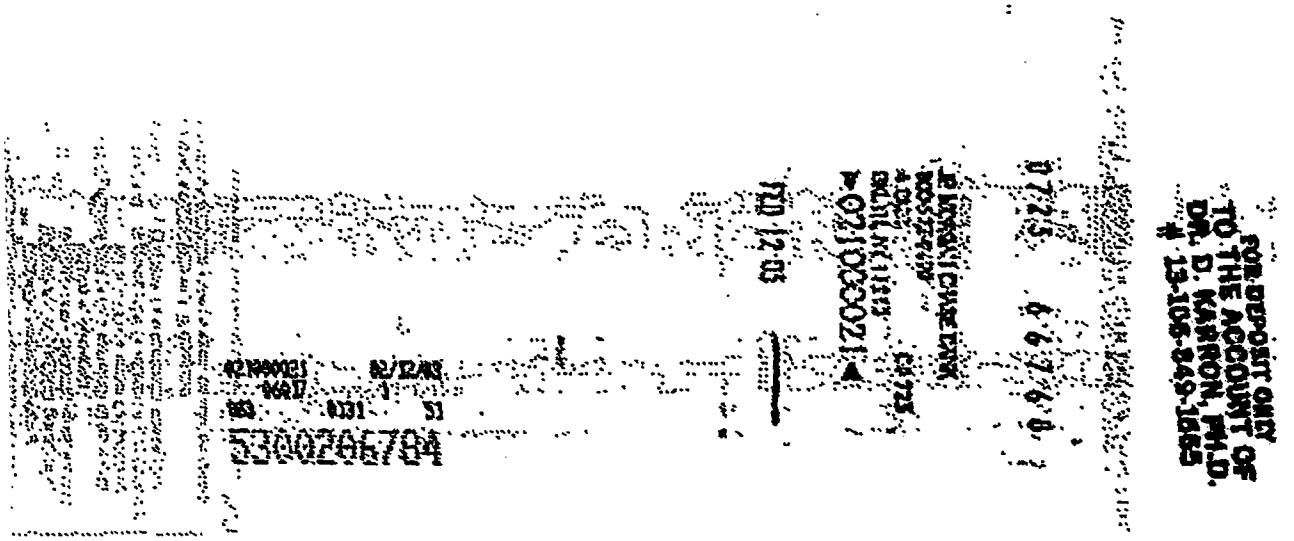
MEMO

⑆021079⑆ ⑈021000021⑈ 3107587356 5⑈ ⑈00000 10000⑈

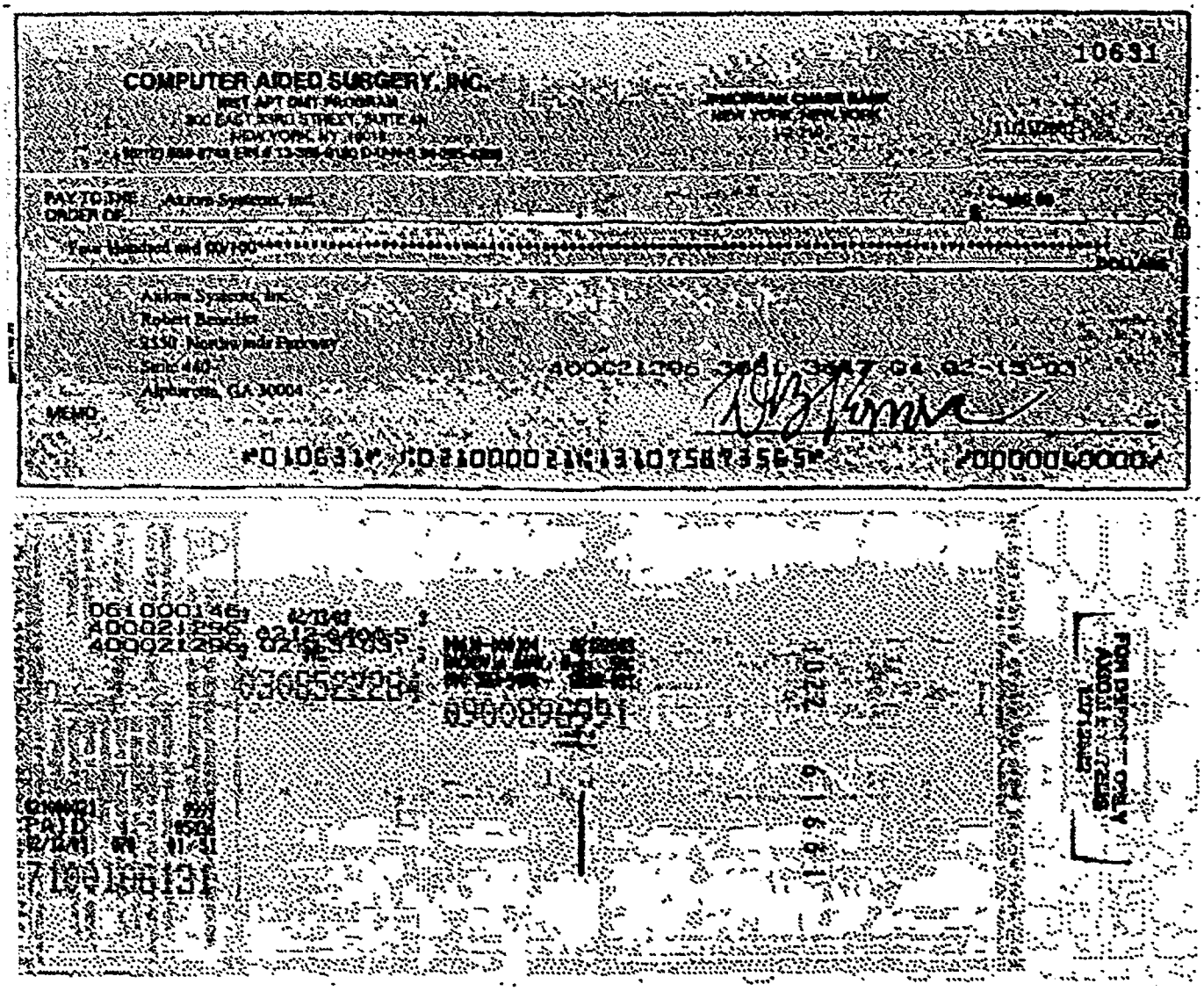


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053206784 Posting date 12-FEB-03

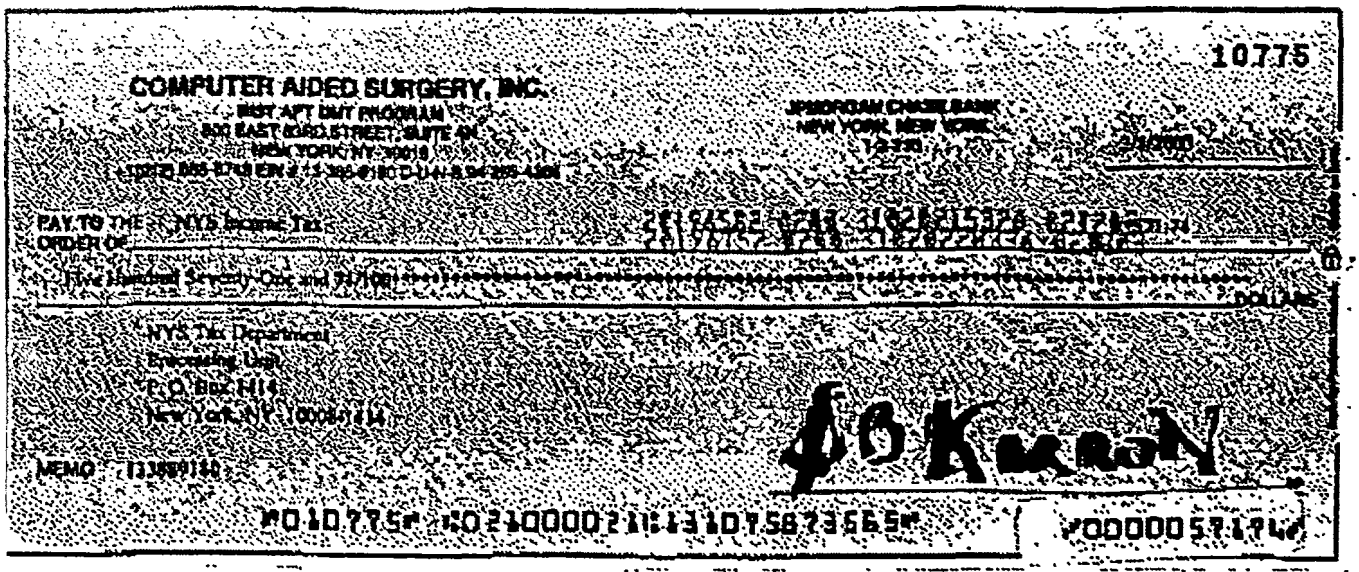




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071106131 Posting date 13-FEB-03



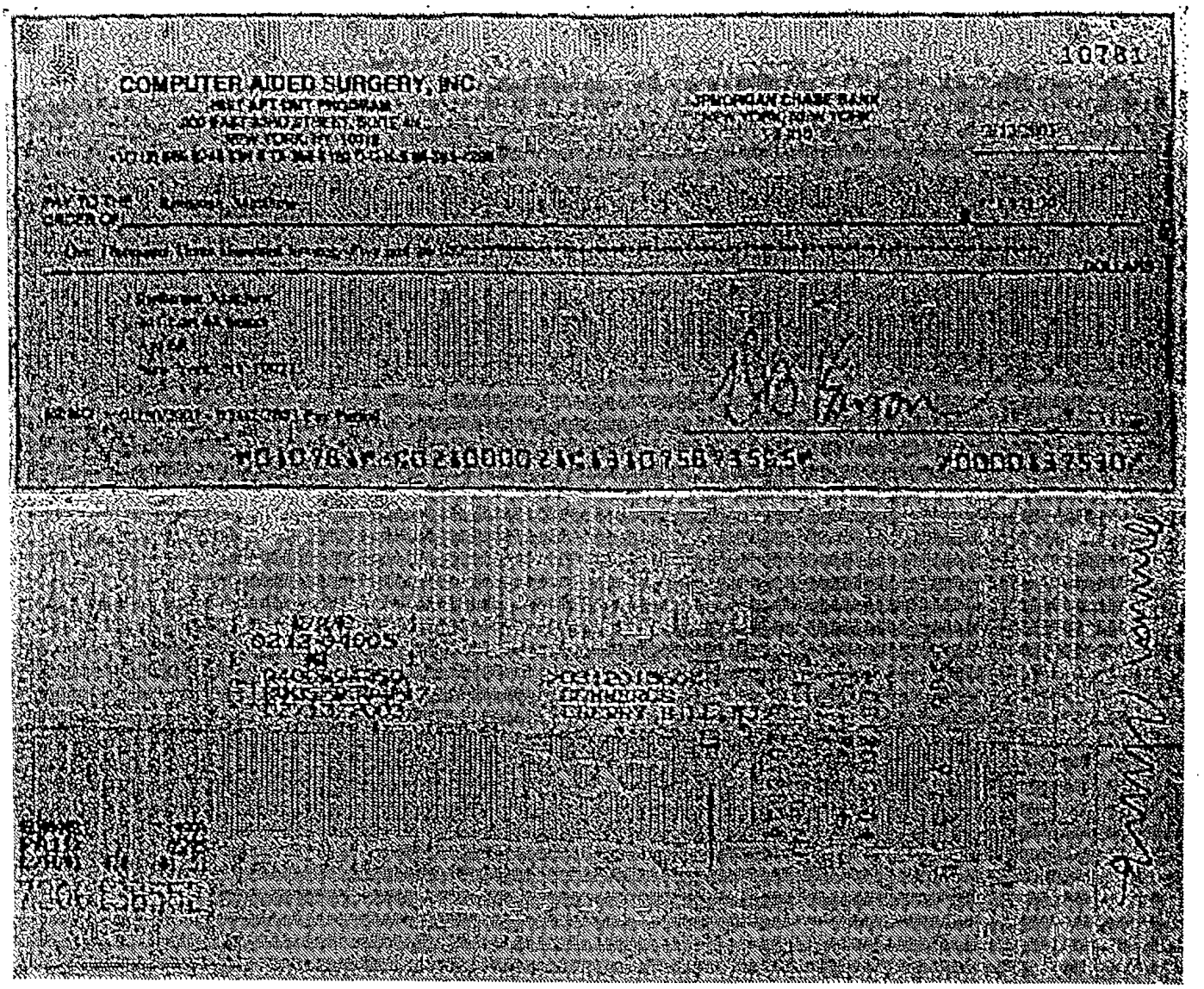
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053563263 Posting date 13-FEB-03



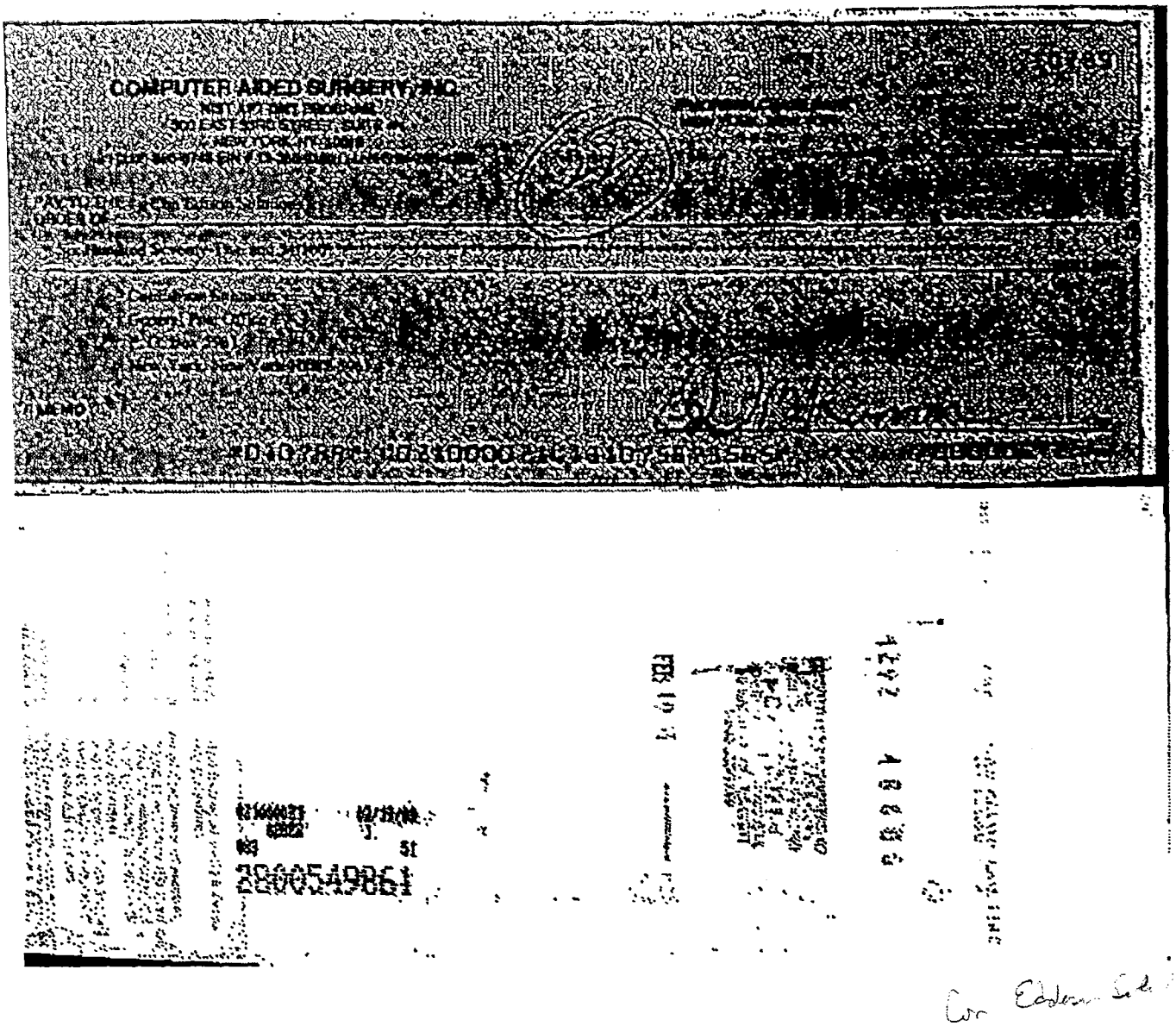
CREDITED PER INSTRUCTIONS OF PAYEE ABSENC OF ENDOR
C TURN-D ALL RIGHTS RESERVED CHASE MANHATTAN

53563263

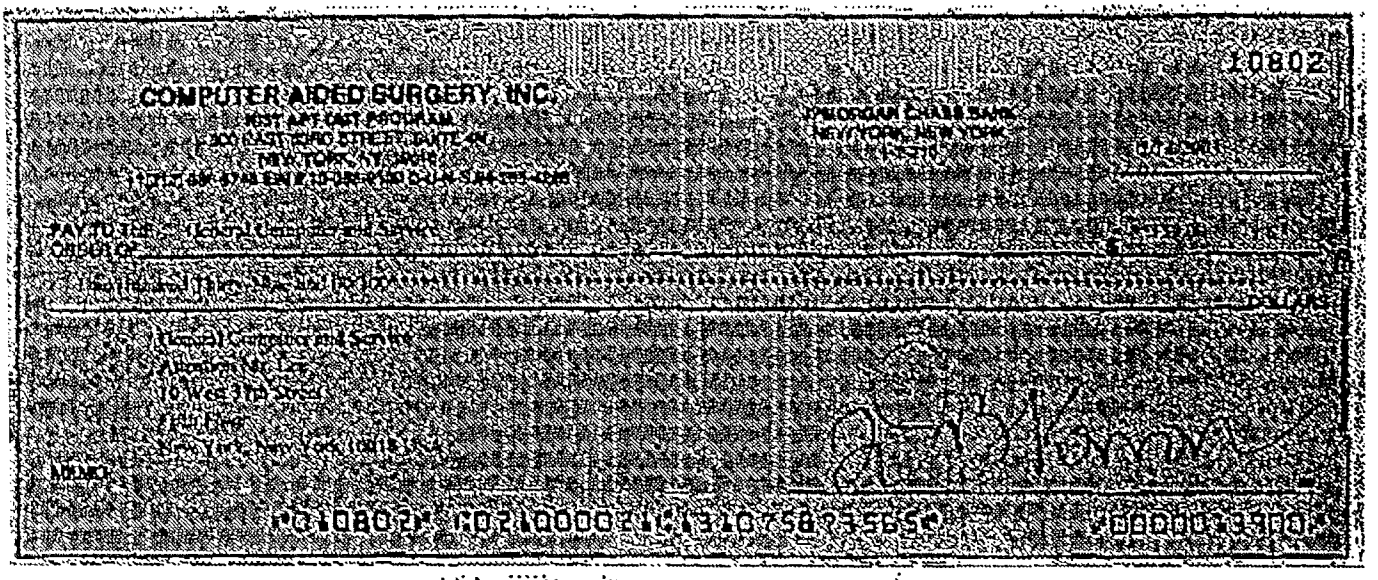
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073138552 Posting date 14-FEB-03



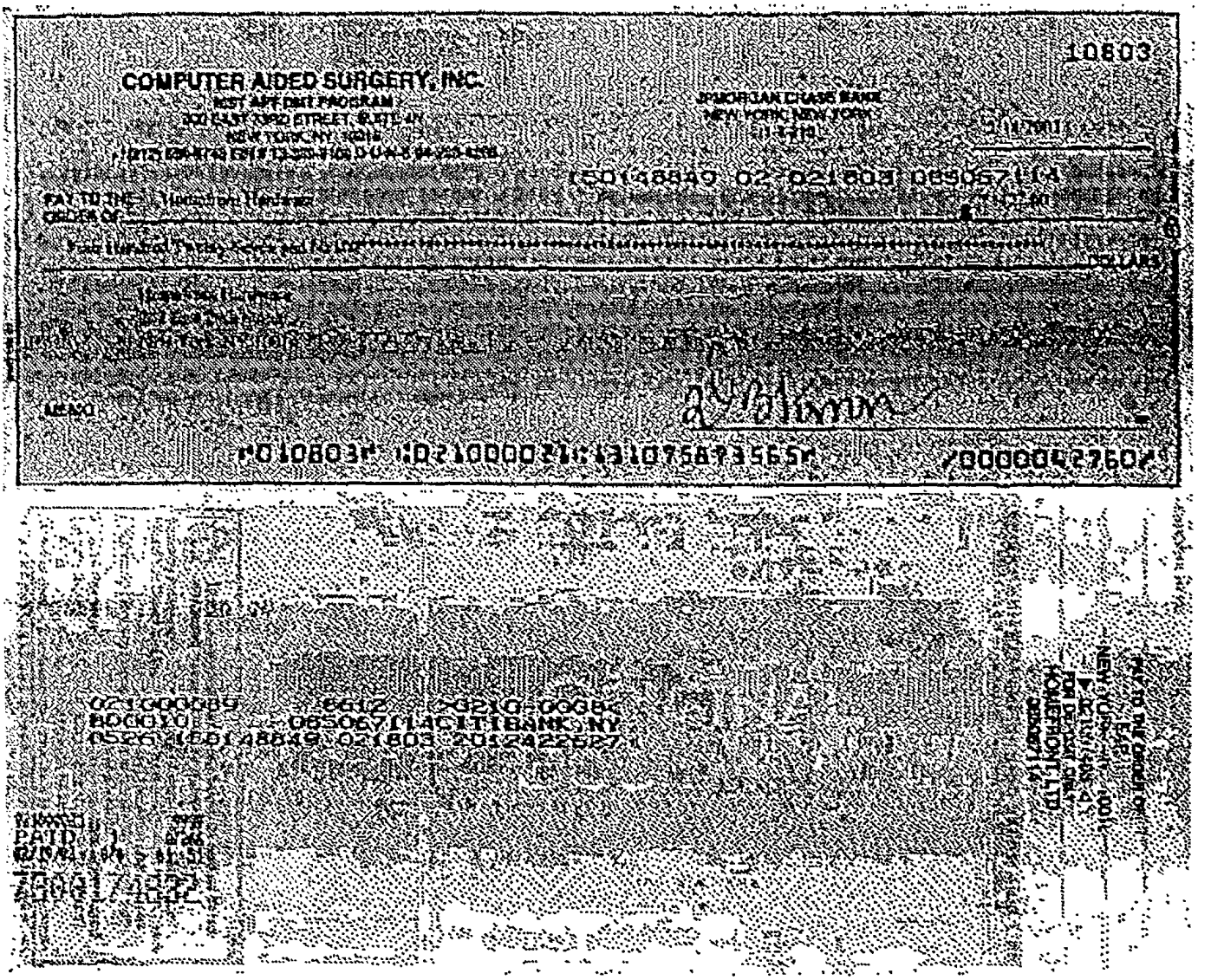
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028549861 Posting date 19-FEB-03



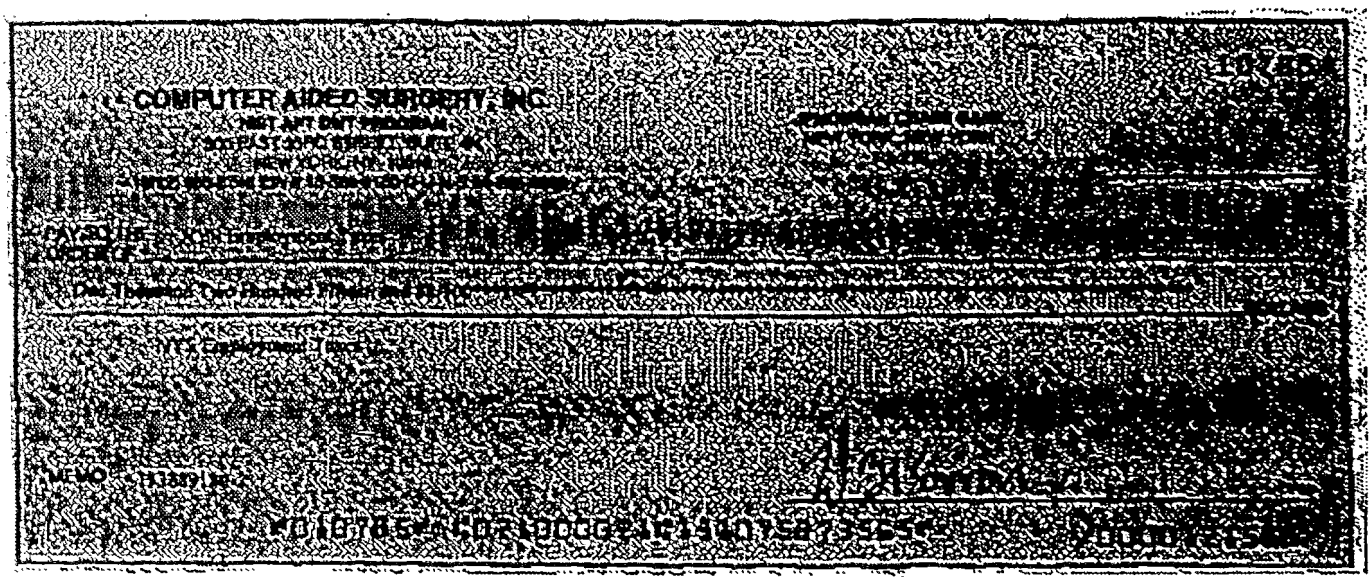
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030470844 Posting date 19-FEB-03



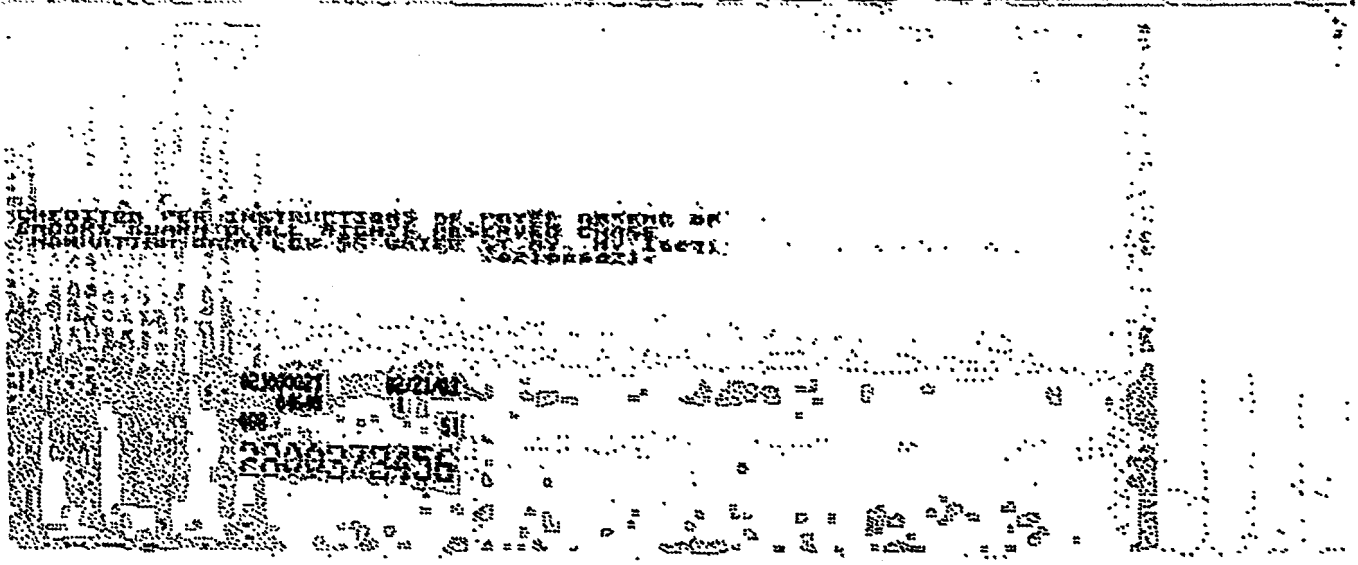
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073174832 Posting date 19-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028373456 Posting date 21-FEB-03

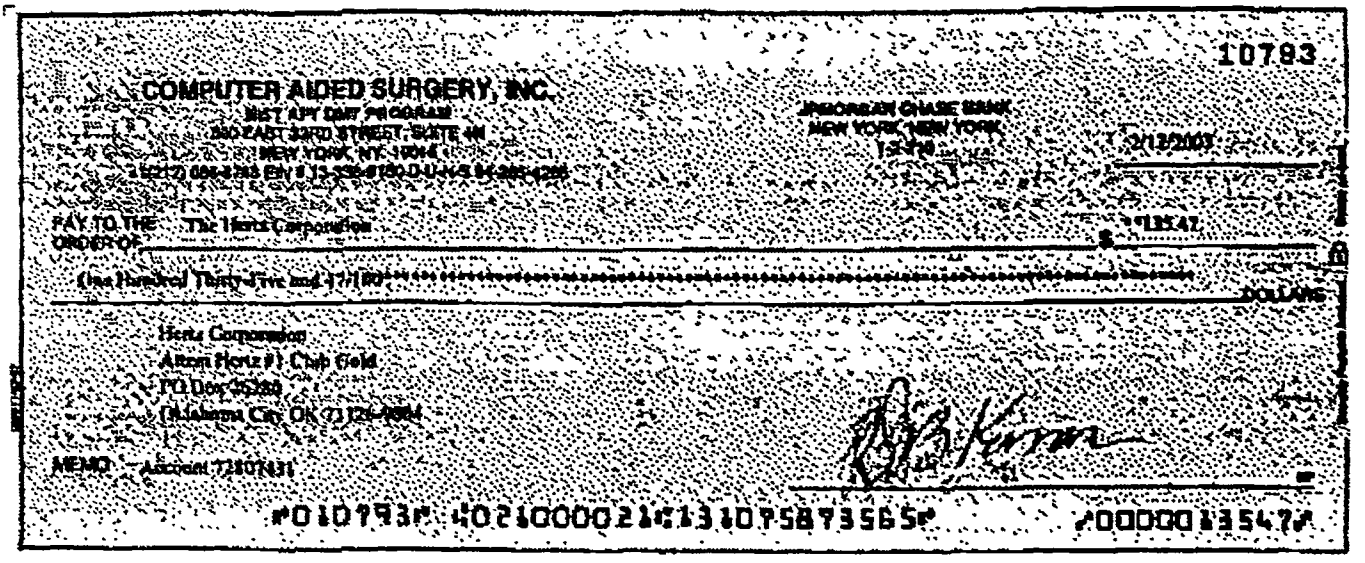


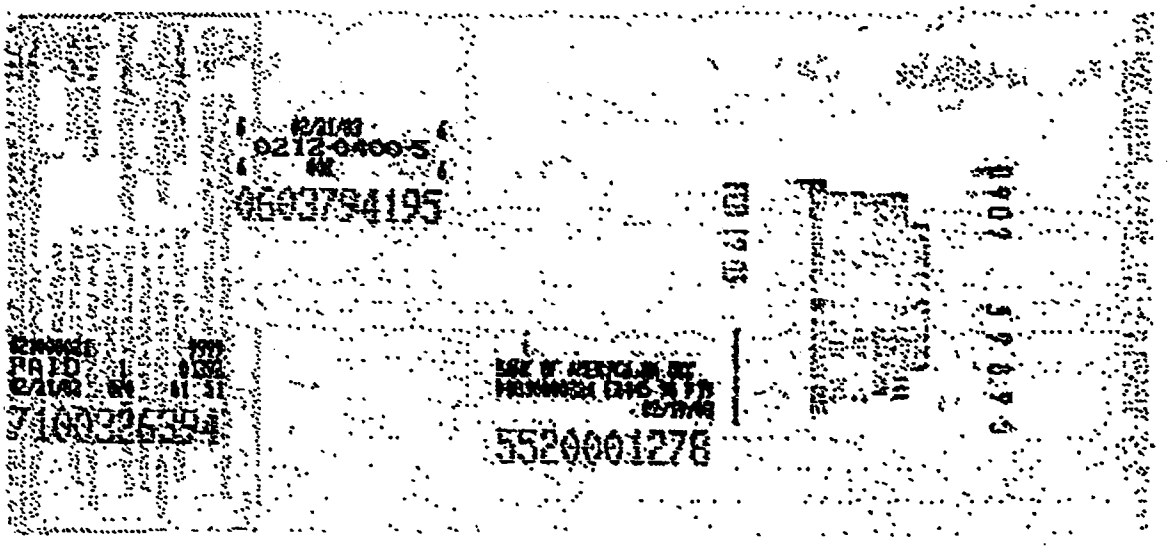
10785



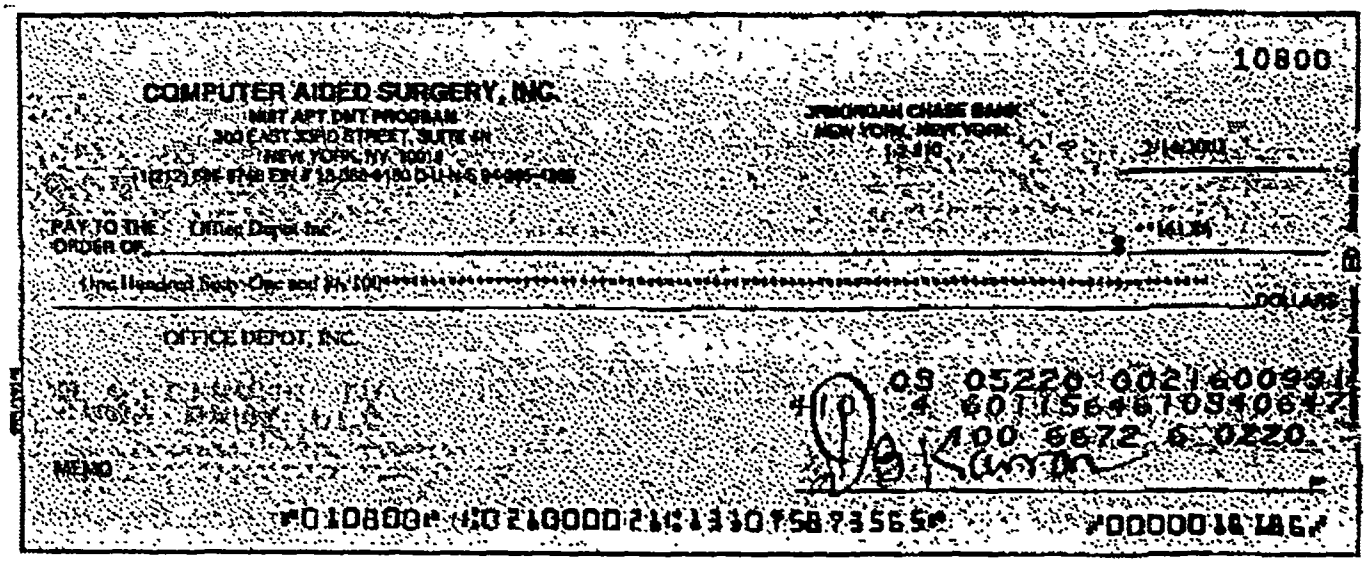
NYS Engineer Ex

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071326394 Posting date 21-FEB-03

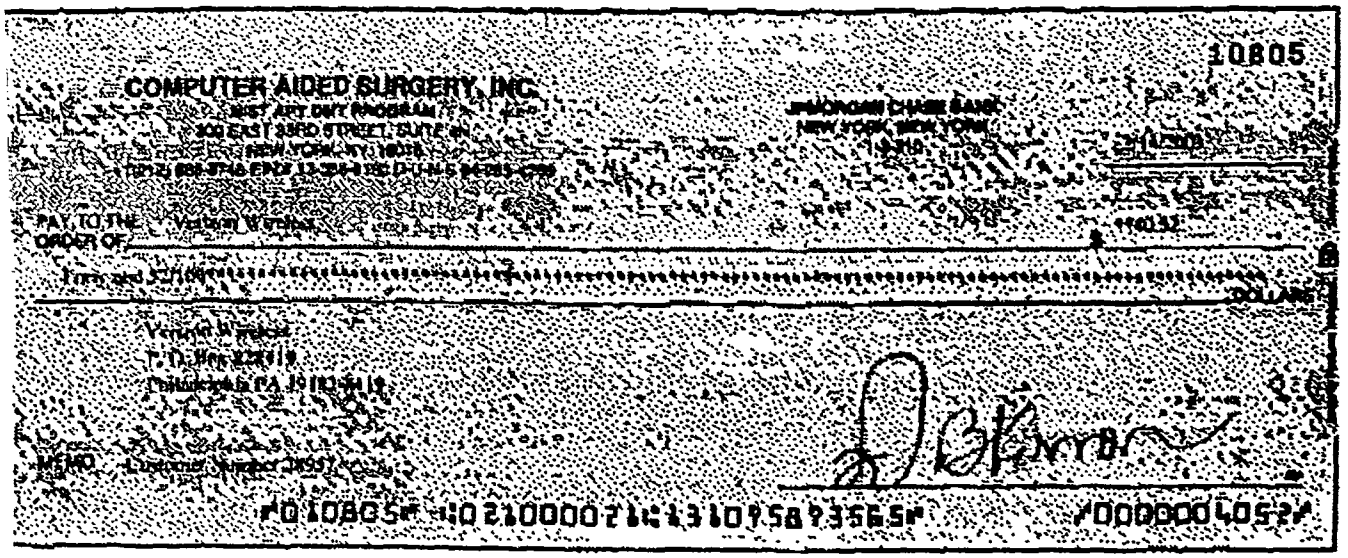


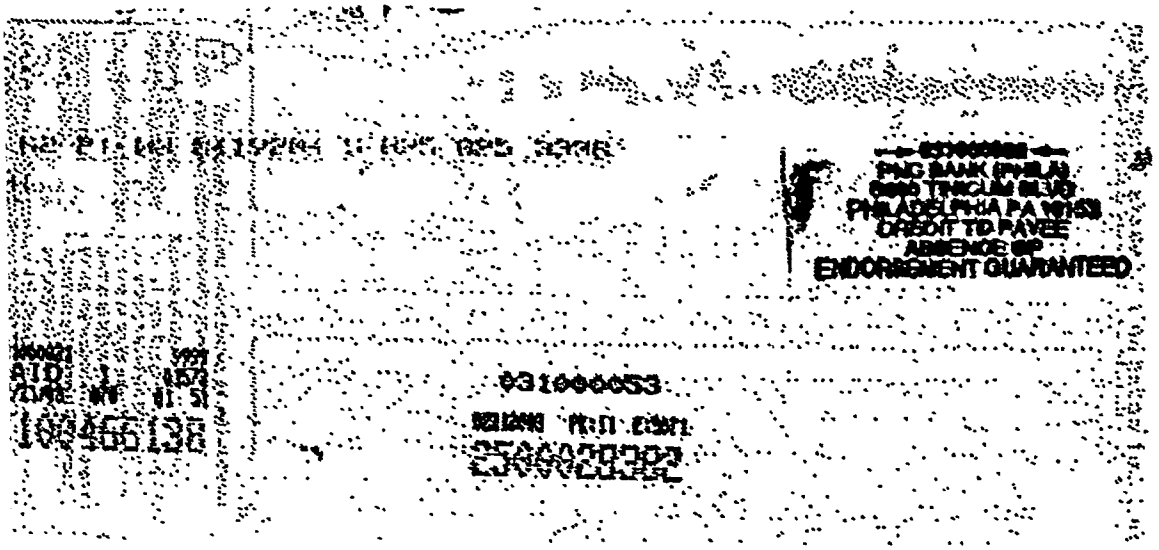


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071342676 Posting date 21-FEB-03

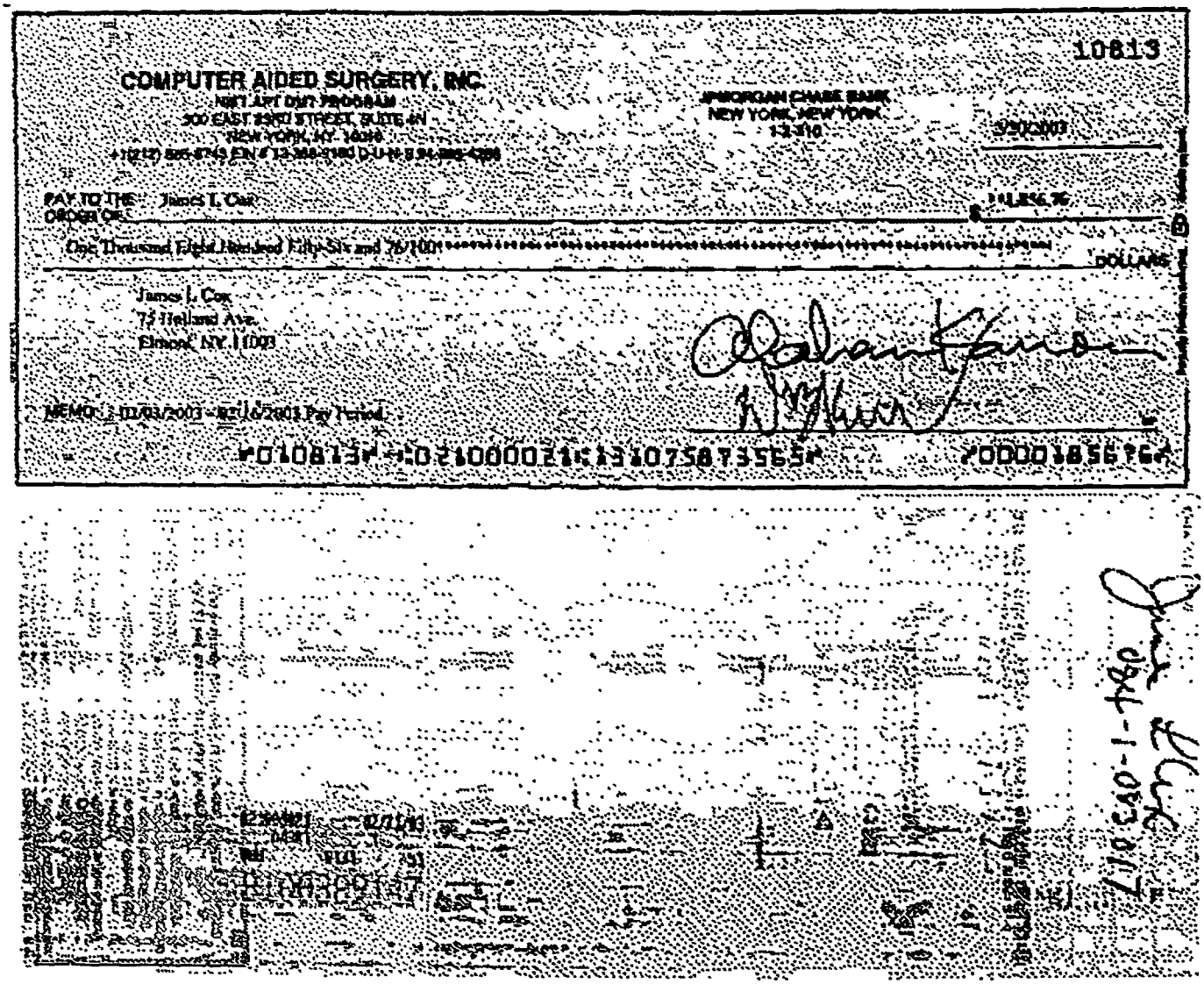


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071466138 Posting date 21-FEB-03

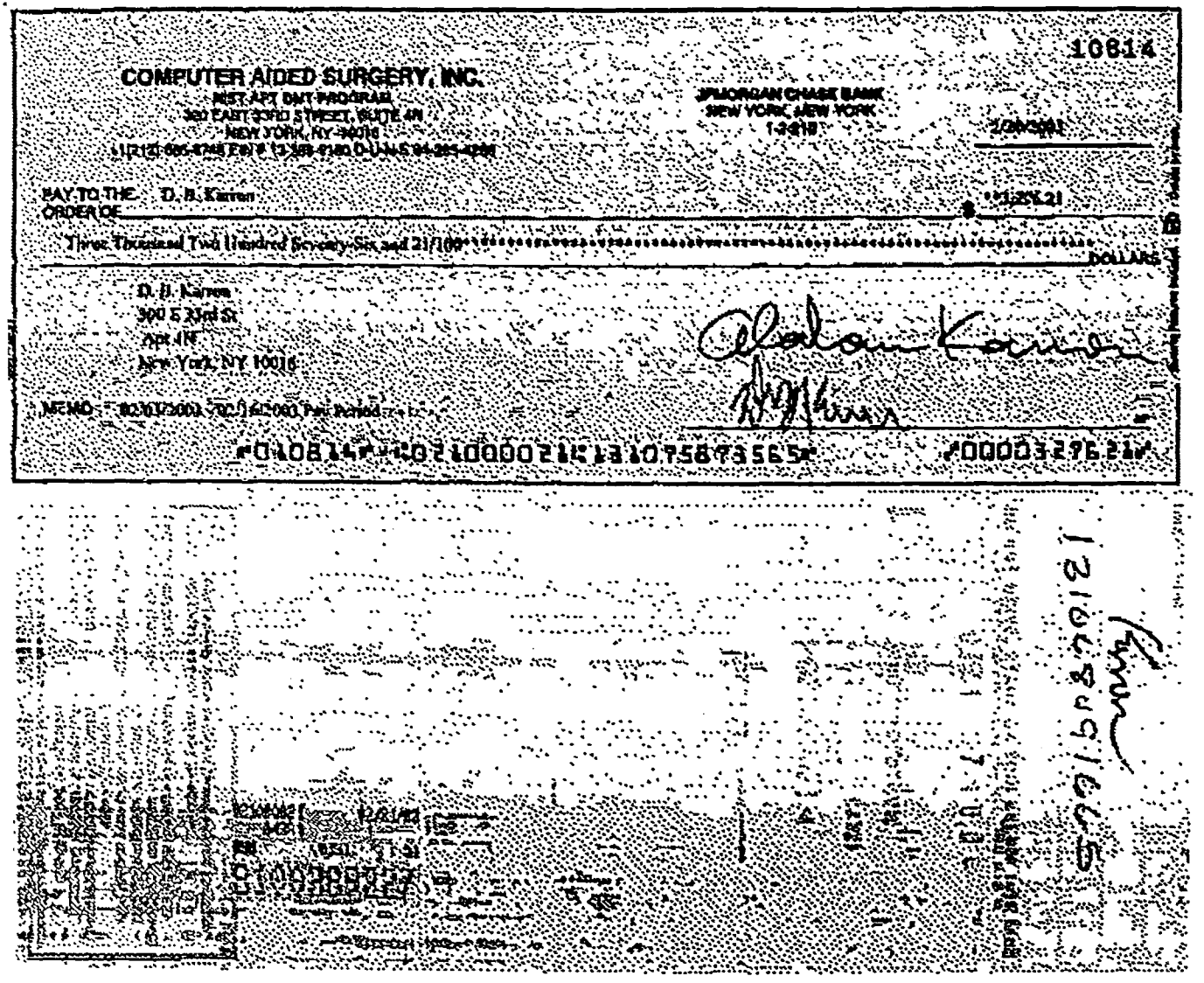




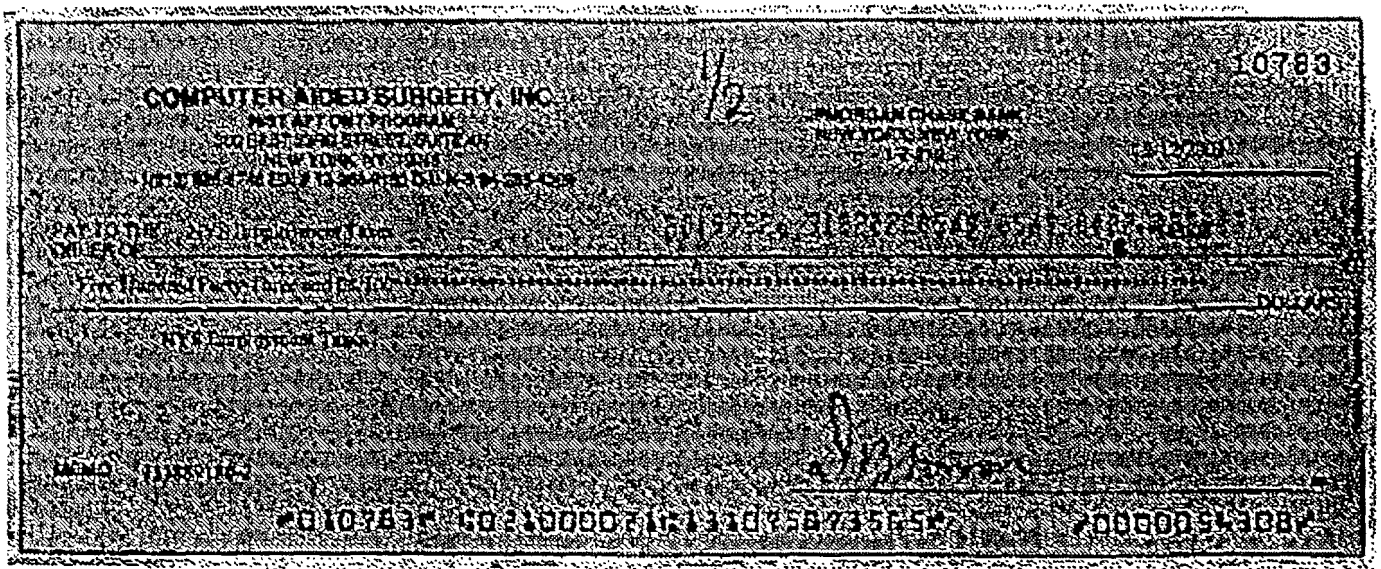
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081389147 Posting date 21-FEB-03

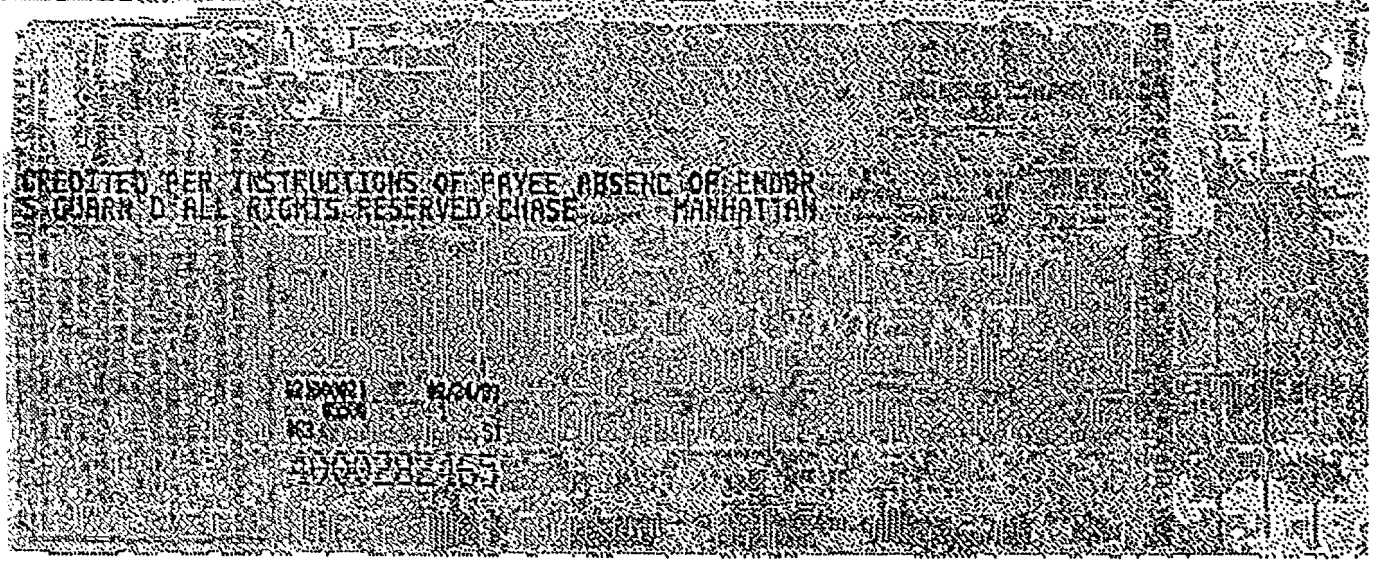


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081389227 Posting date 21-FEB-03

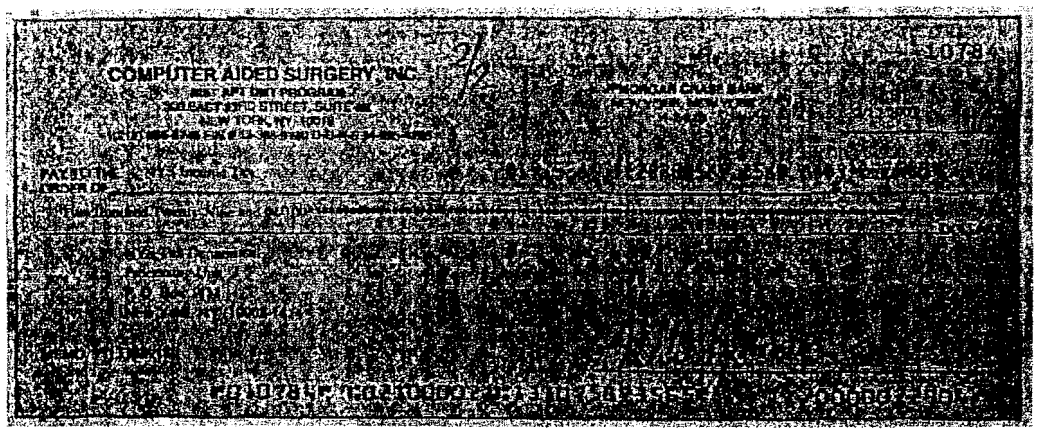


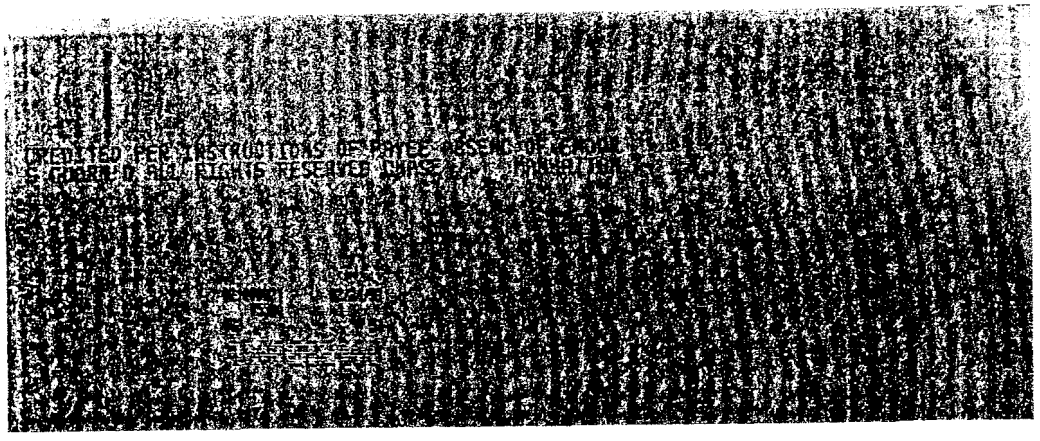
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040282465 Posting date 24-FEB-03





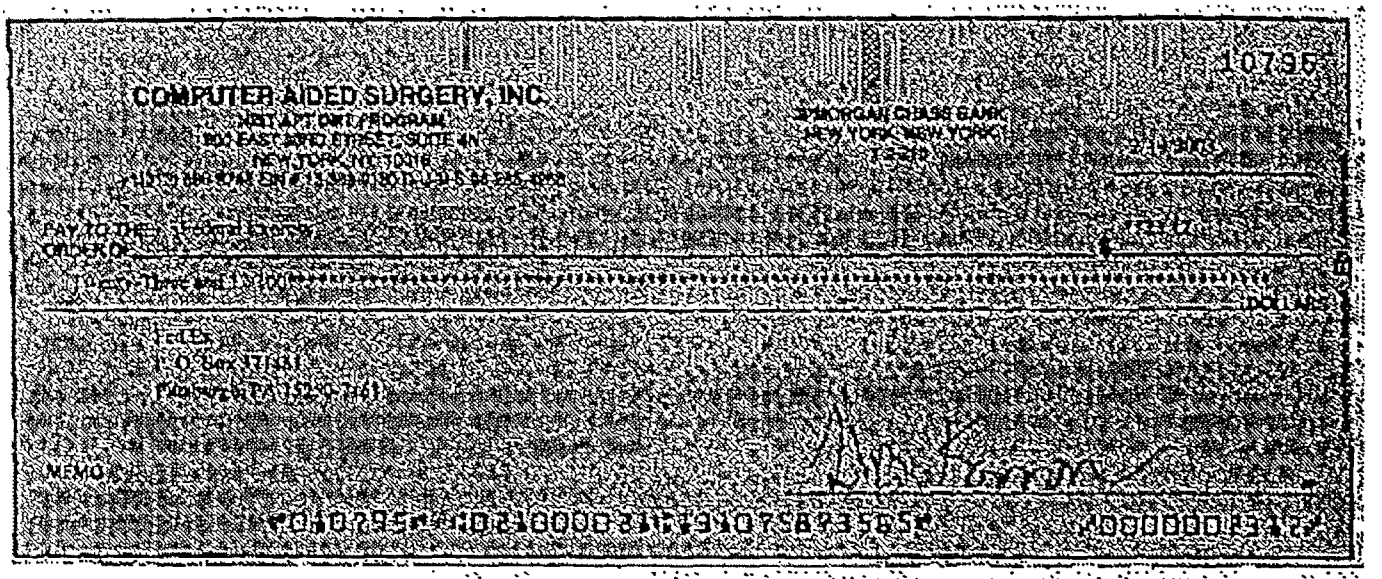
2/24/03

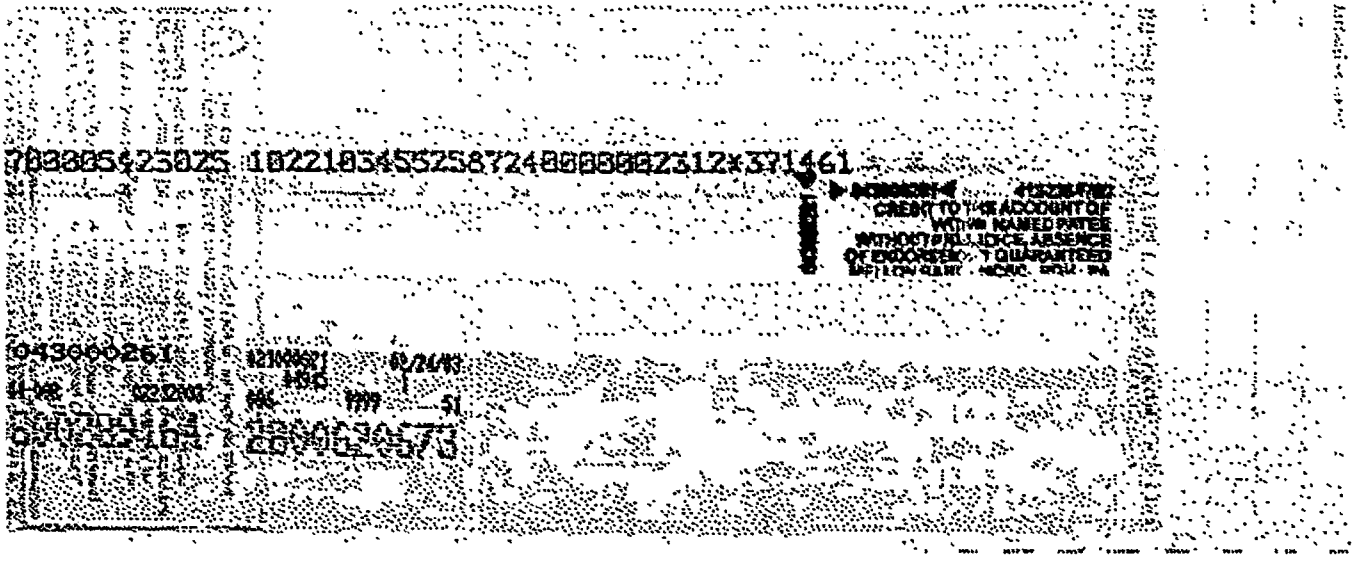




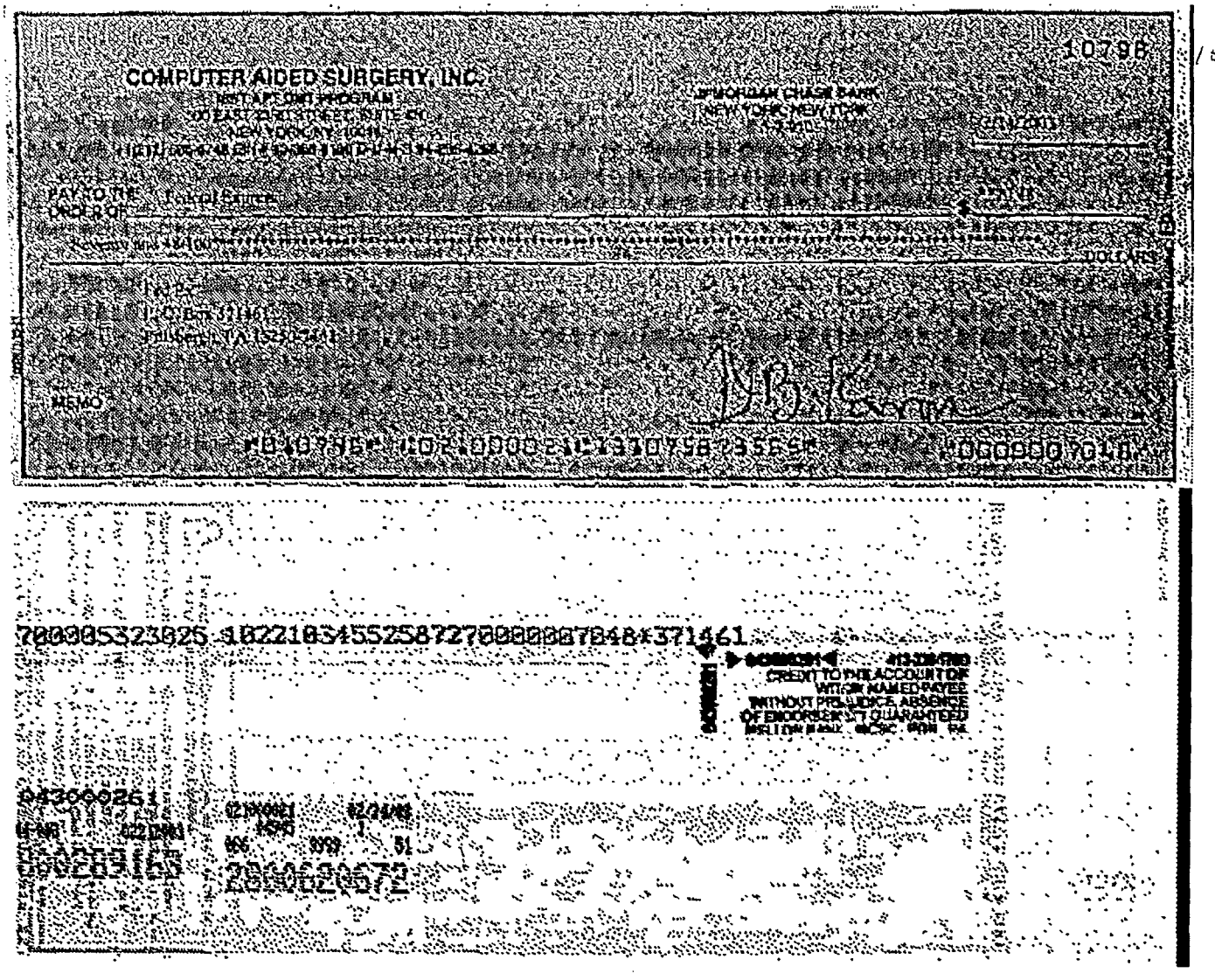
1

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028620673 Posting date 24-FEB-03



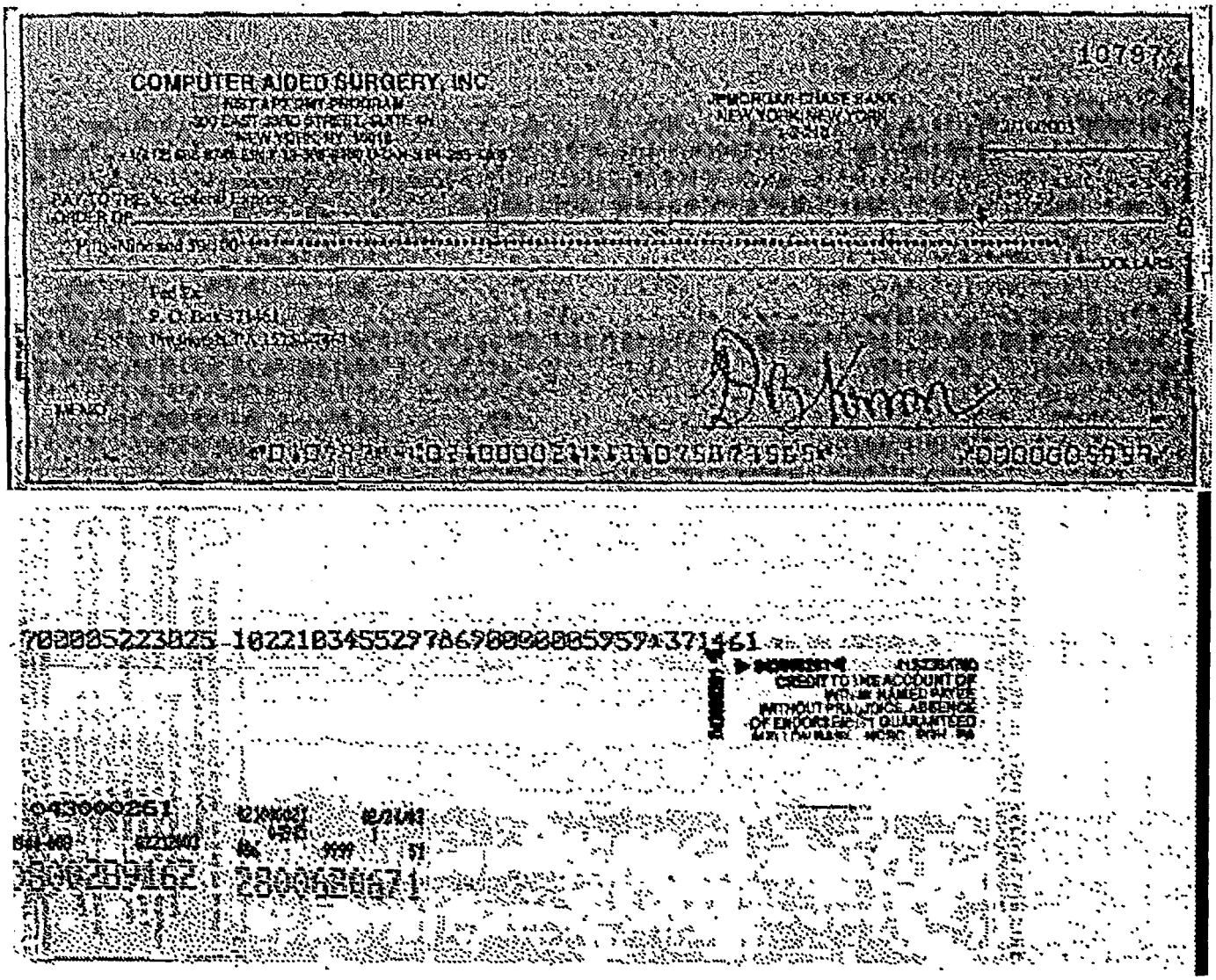


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028620672 Posting date 24-FEB-03

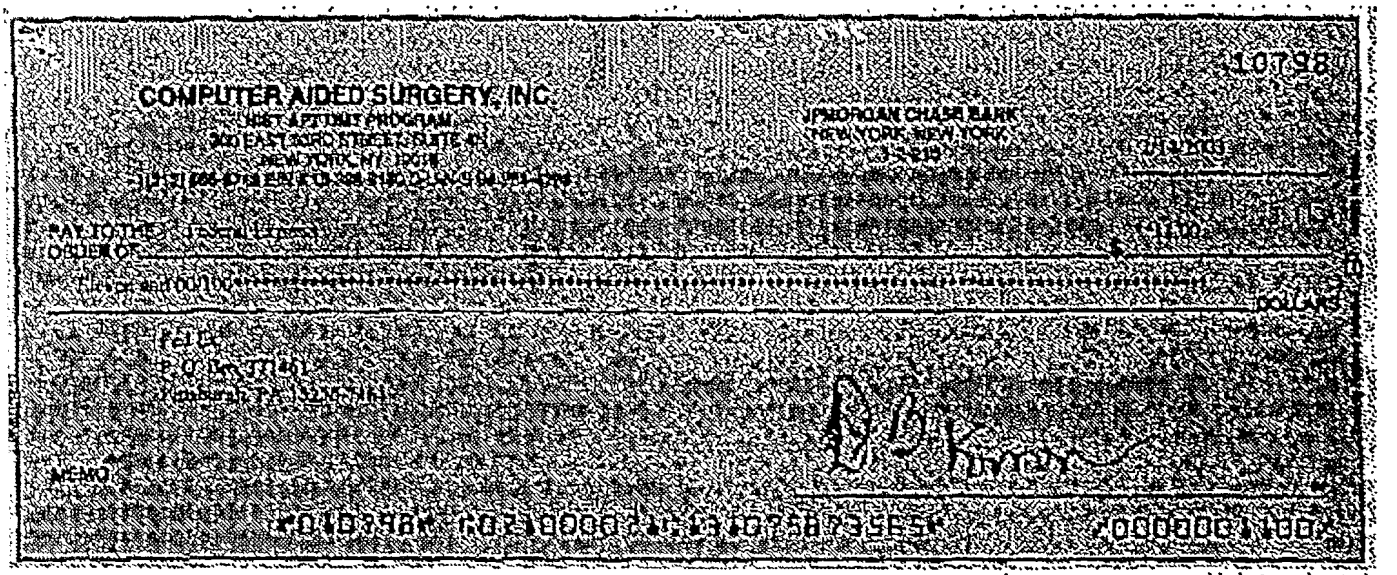


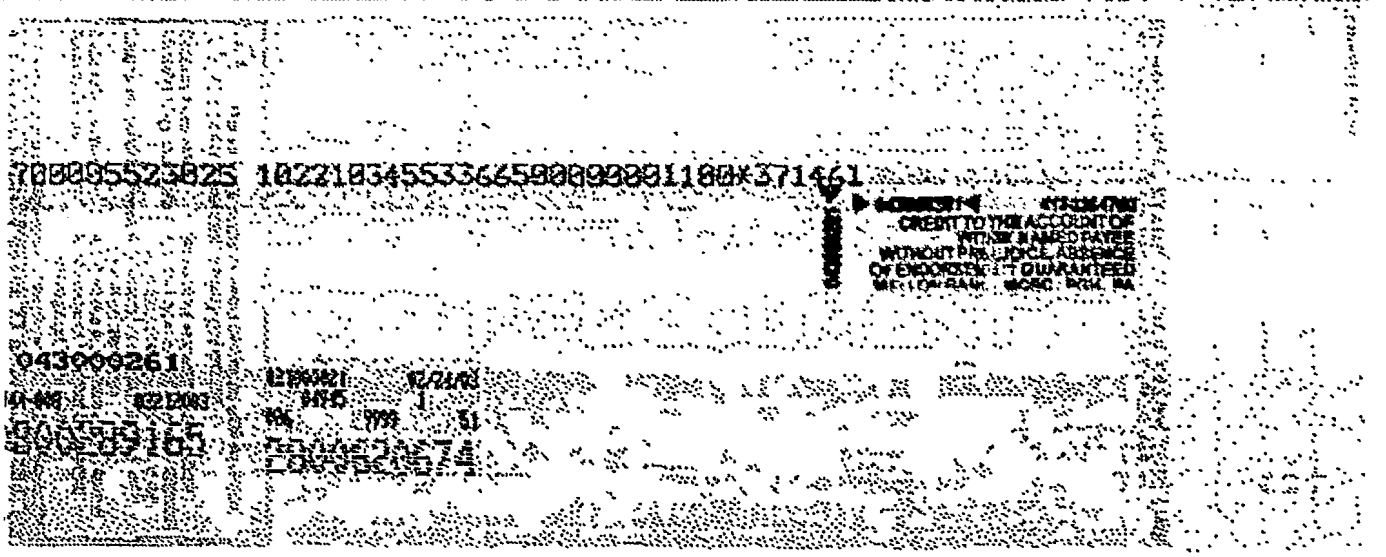
10776 ?

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028620671 Posting date 24-FEB-03

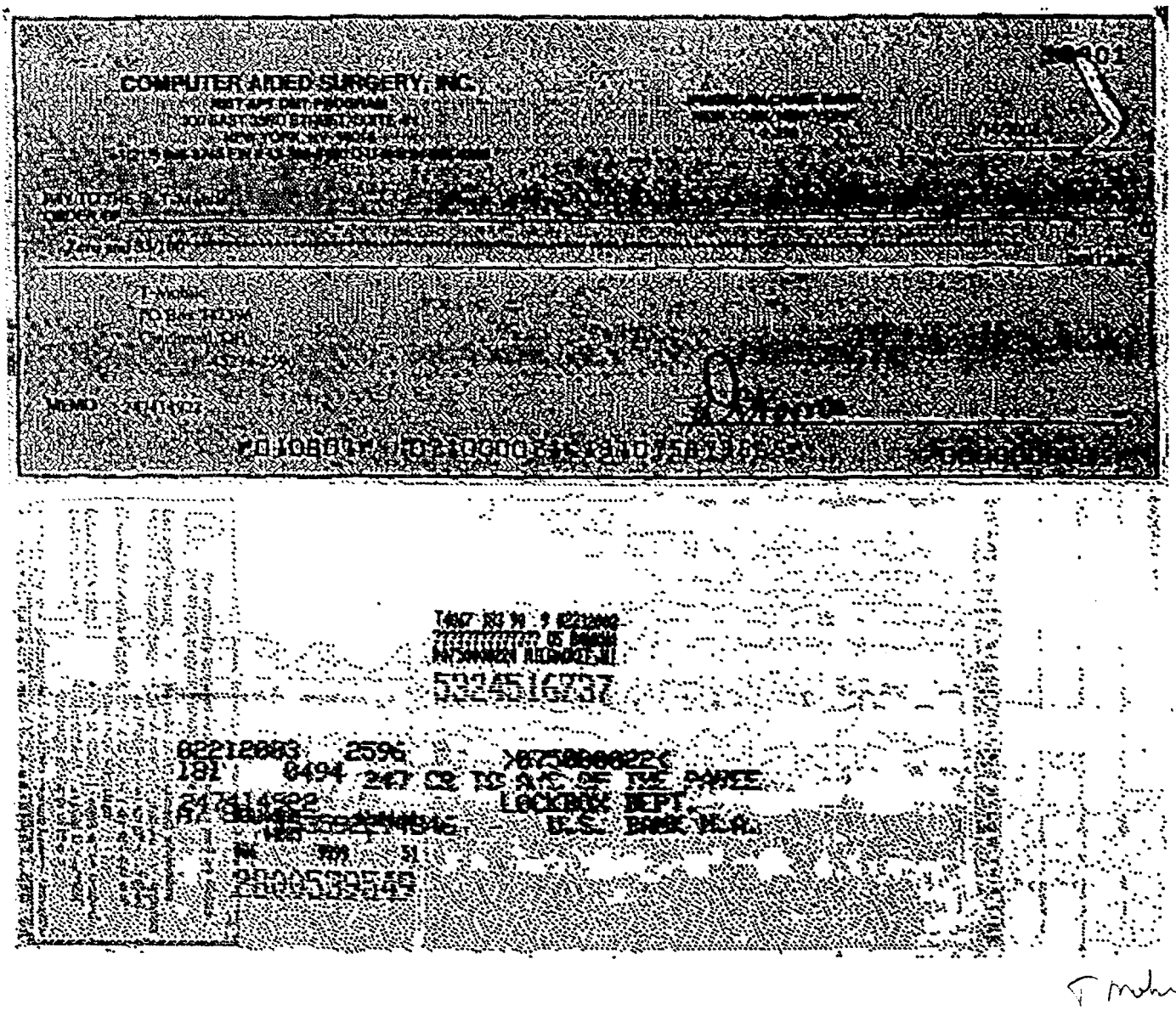


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028620674 Posting date 24-FEB-03

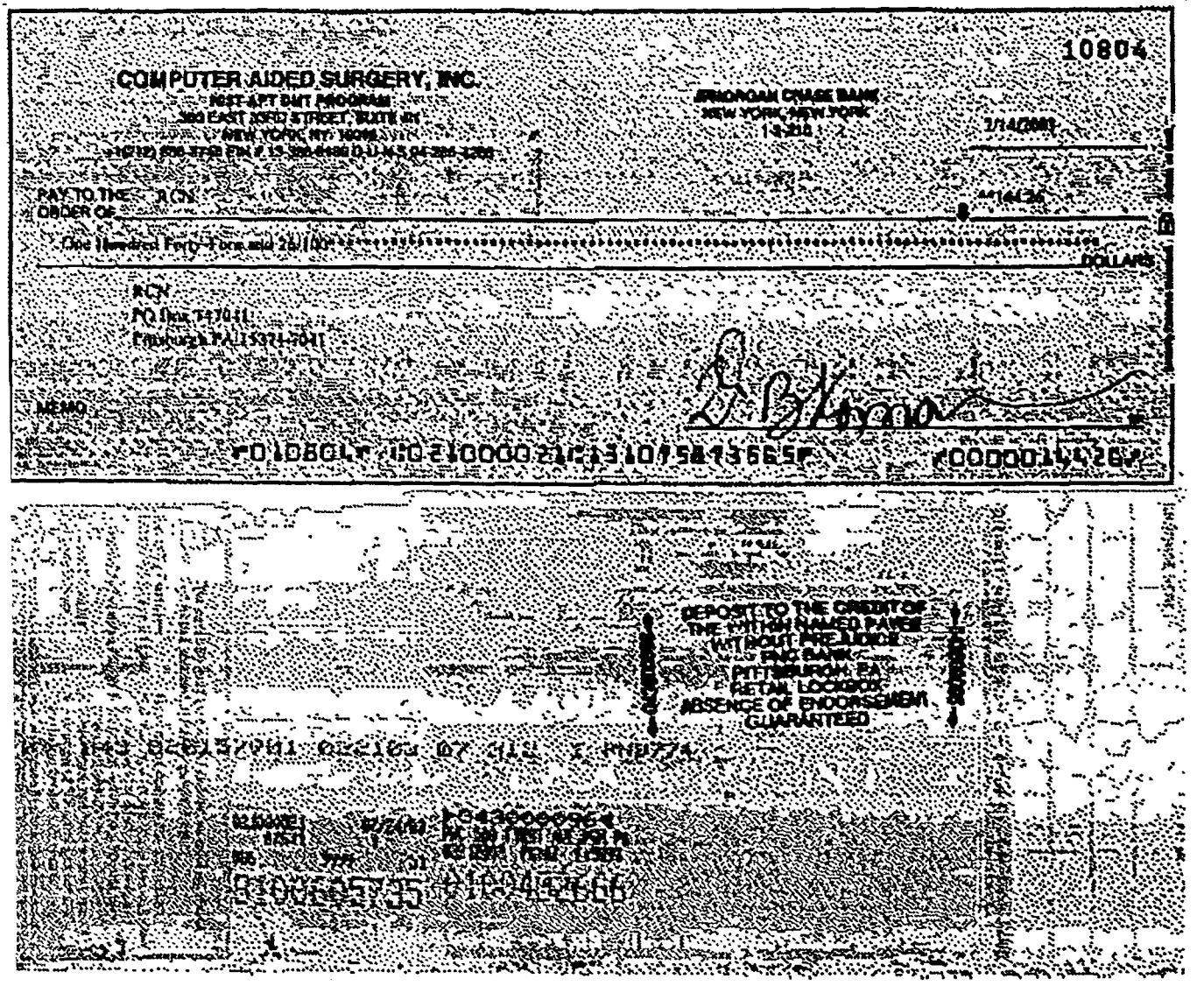




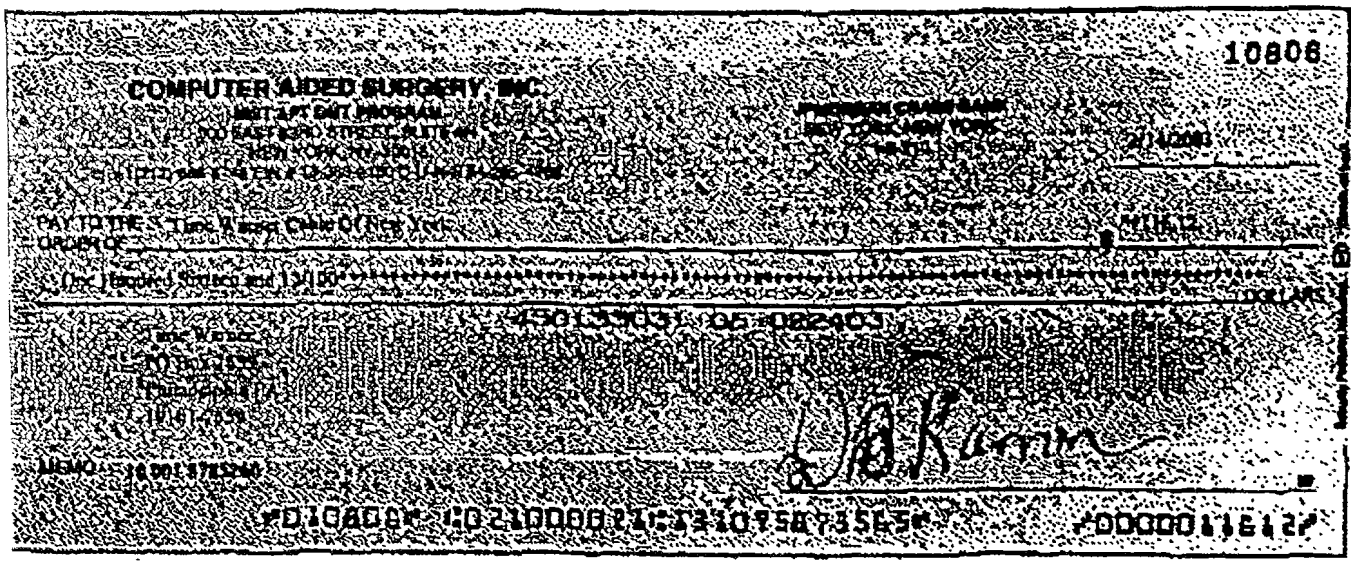
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028539549 Posting date 24-FEB-03



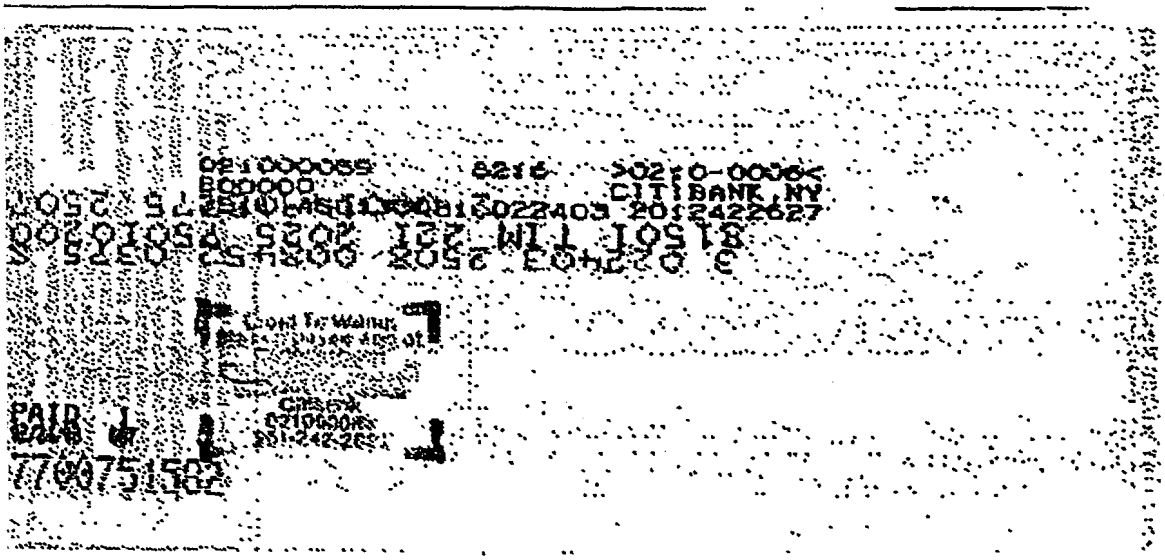
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081605735 Posting date 24-FEB-03



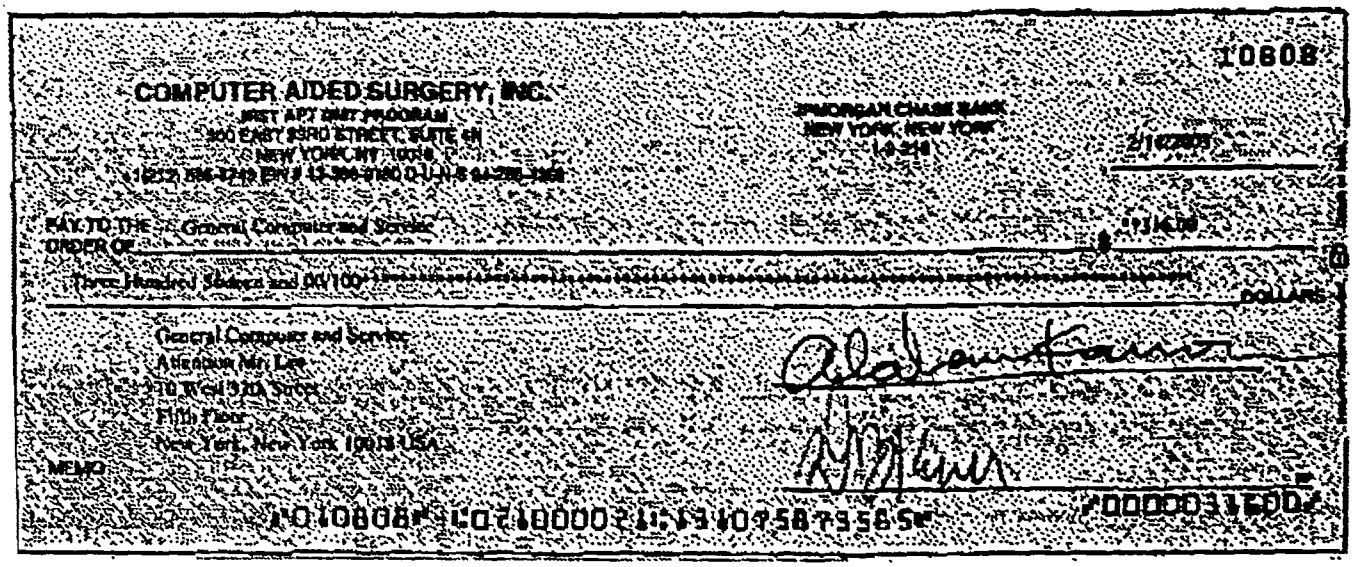
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012772985 Posting date 24-FEB-03

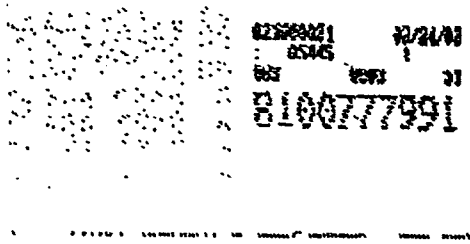


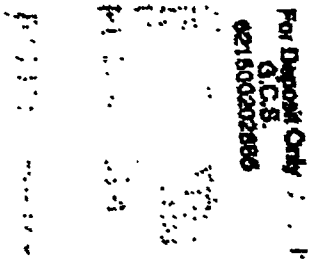
10806



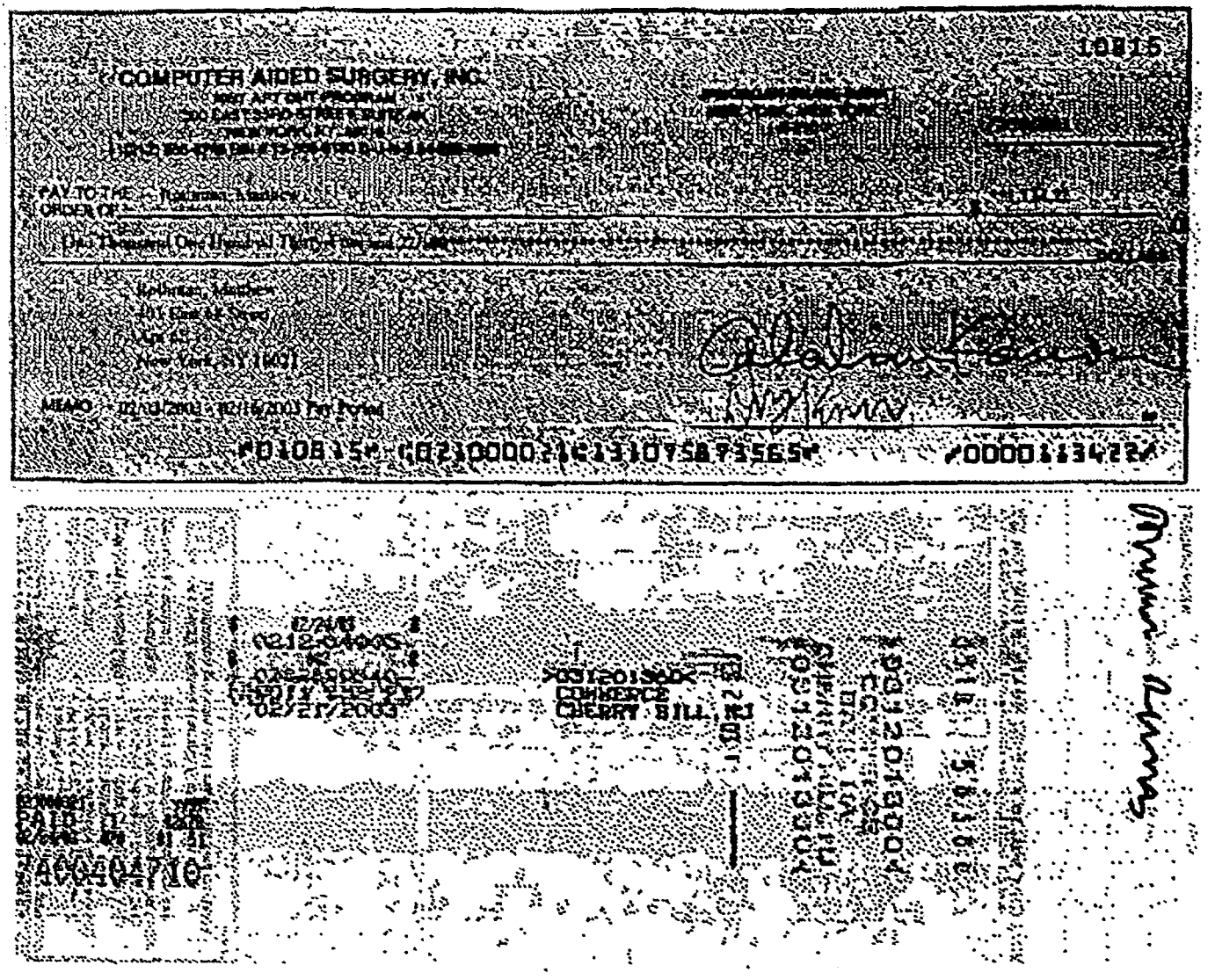
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081777991 Posting date 24-FEB-03







THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074404710 Posting date 24-FEB-03



131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 29

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	991.57	2,000.00	2,260.68	730.89
Business Checking 131-0758735-65	8,401.86	37,500.00	34,666.27	11,235.59
Total	**9,393.43**	**39,500.00**	**36,926.95**	**11,966.48**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in February totaled $14,011.13.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		991.57
Deposits and Credits	1	2,000.00
Withdrawals and Debits	4	1,546.68
Checks Paid	2	714.00
Ending Balance		**730.89**

Deposits and Credits

Date	*Description*	*Amount*
03/18	Deposit	2,000.00
	Total	**2,000.00**

Withdrawals and Debits

Date	*Description*	*Amount*
03/03	Analysis Fee For The Month Of February	21.68
03/10	Online Bnkg Trnsf To Chk # 131-0758735-65 282883	500.00
03/17	Insufficient Funds Service Fee	25.00
03/21	Online Bnkg Trnsf To Chk # 131-0758735-65 779359	1,000.00
	Total	**1,546.68**

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
Account # 131-0682996-65 — Computer Aided Surgery Inc
(continued)

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
3211	02/26	47.30	3214*	03/17	666.70			

** indicates gap in check sequence*

Total (2 checks) 714.00

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
02/26	944.27	03/10	422.59	03/18	1,730.89		
03/03	922.59	03/17	269.11 -	03/21	730.89		

Analysis Fee Explanation

An Analysis Fee of $21.68 was charged to your account on 03/03 based on your activity and balances during the period 02/01 - 02/28. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 02/01 - 02/28, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Check Paid	53	$ 0.20	10.60				

Total Itemized Service Charges	10.60
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	40.60
Less Earnings Credit on $ 12,610.00 of combined checking average collected balances	18.92
Analysis Fee for February	**21.68**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking
Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		8,401.86
Deposits and Credits	5	37,500.00
Withdrawals and Debits	6	1,178.69
Checks Paid	27	33,487.58
Ending Balance		**11,235.59**

Deposits and Credits

Date	Description	Amount
03/03	Asap Grant Pay 030303 022803C0000081	20,000.00
03/10	Online Bnkg Trnsf Fr Chk # 131-0682996-65 282883	500.00
03/12	Asap Grant Pay 031203 031103D0000140	6,000.00
03/19	Asap Grant Pay 031903 031803C0000086	10,000.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Deposits and Credits

Date	Description	Amount
03/21	Online Bnkg Trnsf Fr Chk # 131-0682996-65 779359	1,000.00
	Total	**37,500.00**

Withdrawals and Debits

Date	Description	Amount
02/26	American Express Elec Remit 022603 030224061281232	569.99
02/26	Paypal Transfer 022603 1249419752	232.89
02/26	Paypal Transfer 022603 1249590503	132.75
02/26	Paypal Transfer 022603 1249429172	1.00
03/05	Paypal Transfer 030503 1272707135	169.00
03/07	Paypal Transfer 030703 1279781939	73.06
	Total	**1,178.69**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10699	03/03	500.00	10807*	02/26	41.58	10831	03/07	3,276.20
10738*	03/03	43.00	10810*	02/25	2,924.92	10832	03/12	1,039.46
10739	03/03	96.15	10811	03/06	512.77	10833	03/12	2,852.56
10753*	03/03	1,065.73	10812	03/06	211.78	10838*	03/20	1,000.00
10754	03/06	467.67	10817*	03/05	5,000.00	10840*	03/19	700.01
10786*	02/27	1,000.00	10818	03/06	1,120.00	10842*	03/17	14.94
10787	03/03	4,000.00	10822*	03/10	300.00	10843	03/17	355.63
10788	02/25	1,000.00	10824*	03/14	813.25	10844	03/18	17.93
10794*	03/20	250.00	10830*	03/07	1,856.76	10845	03/12	3,027.24

** indicates gap in check sequence*

Total (27 checks) 33,487.58

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
02/25	4,476.94	03/05	11,624.85	03/12	3,387.35	03/19	11,485.59
02/26	3,498.73	03/06	9,312.63	03/14	2,574.10	03/20	10,235.59
02/27	2,498.73	03/07	4,106.61	03/17	2,203.53	03/21	11,235.59
03/03	16,793.85	03/10	4,306.61	03/18	2,185.60		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

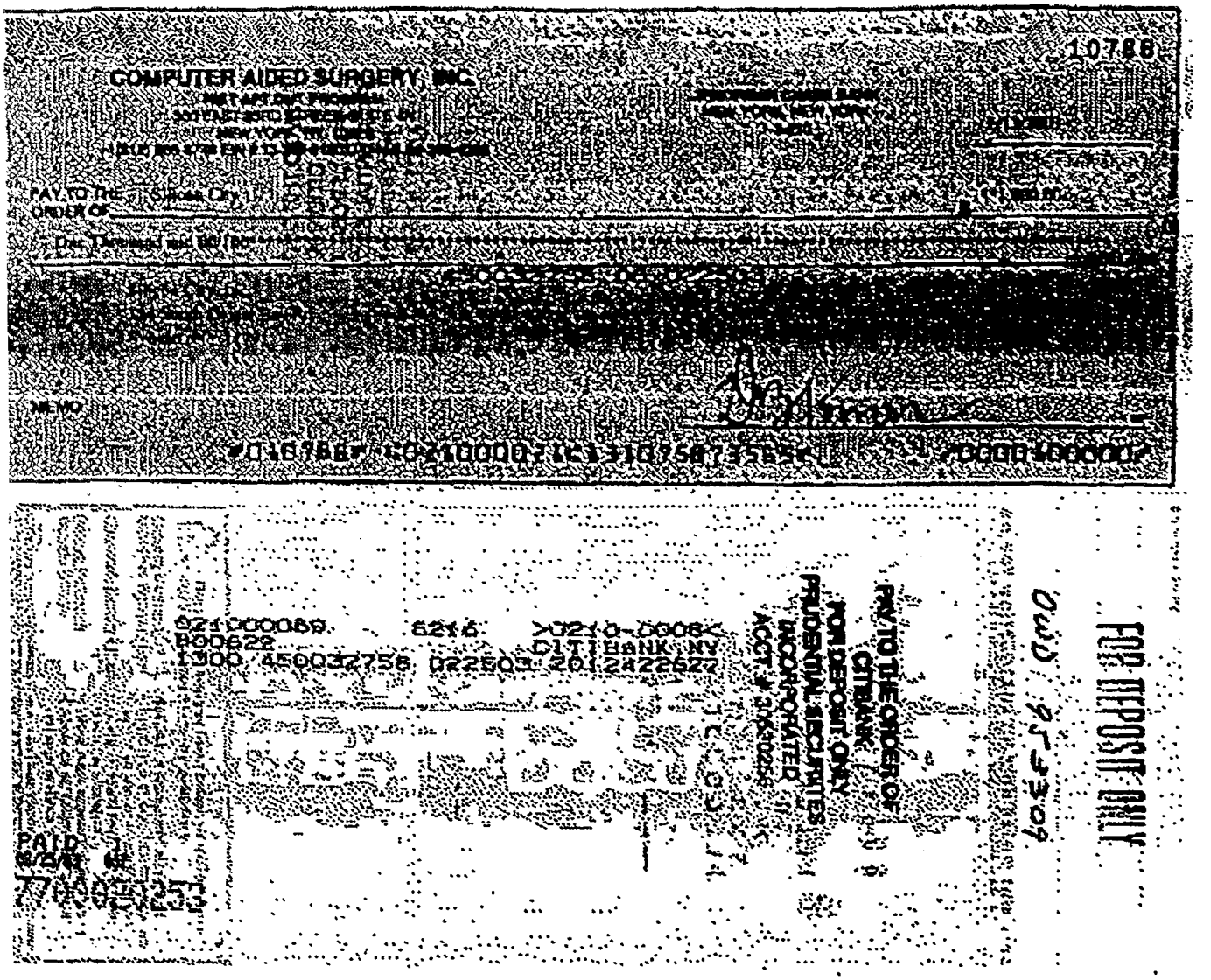
A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	−	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

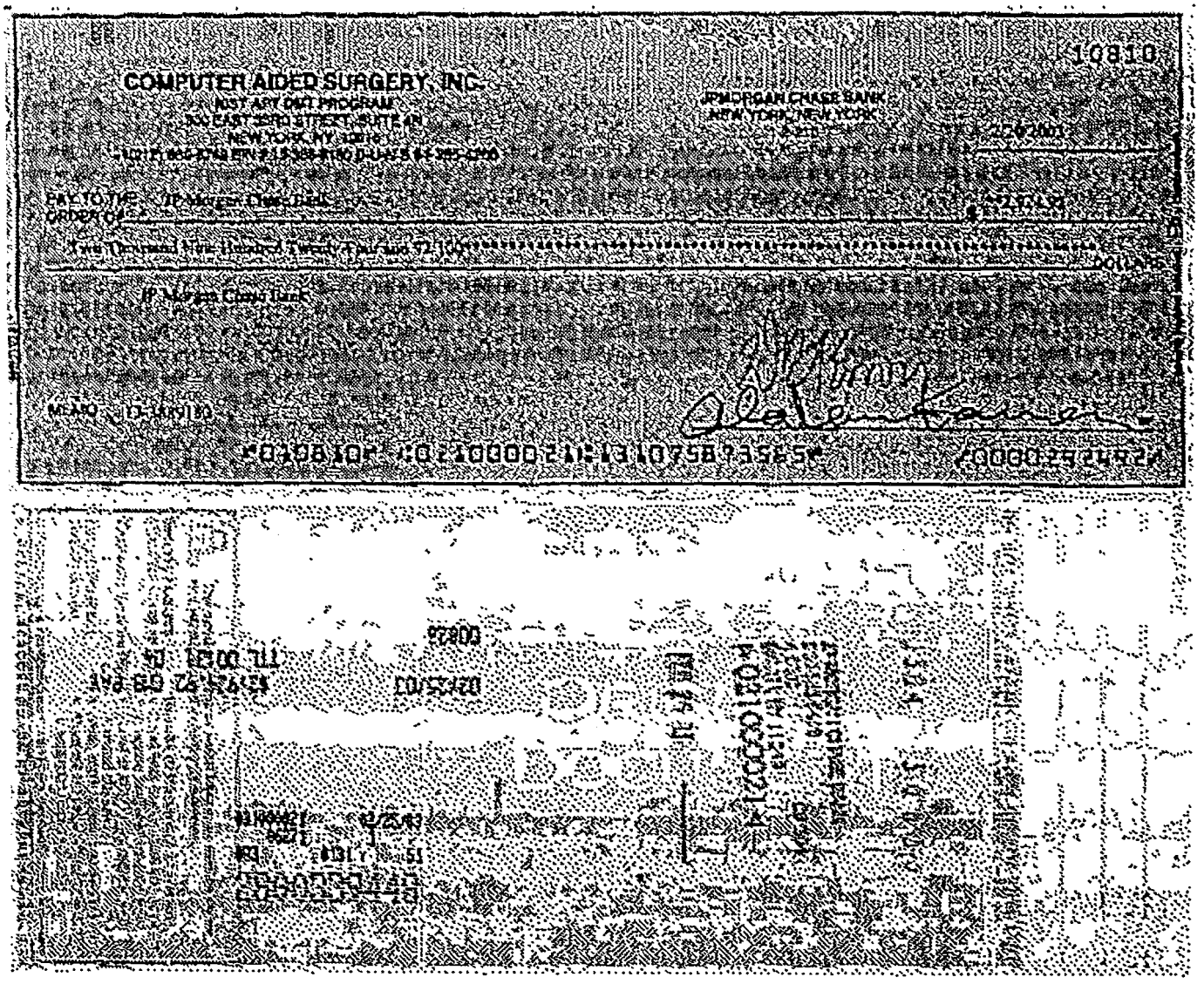
Call 1-800-CHASE38 For Your Business Account Service Needs Computer Aided Surgery Inc

Small Business ServiceLine(SM) lets you conveniently manage your accounts by phone.
AUTOMATED ACCESS 24 Hours/7 Days – Check balances, transfer funds between linked accounts, verify checks paid & deposits made, reorder checks - and more.
SMALL BUSINESS EXPERTS AVAILABLE 6AM - MIDNIGHT ET
Get Current Rates, make Stop Payments, link accounts to your Chase Banking Card, make address changes or locate branches and ATMs.

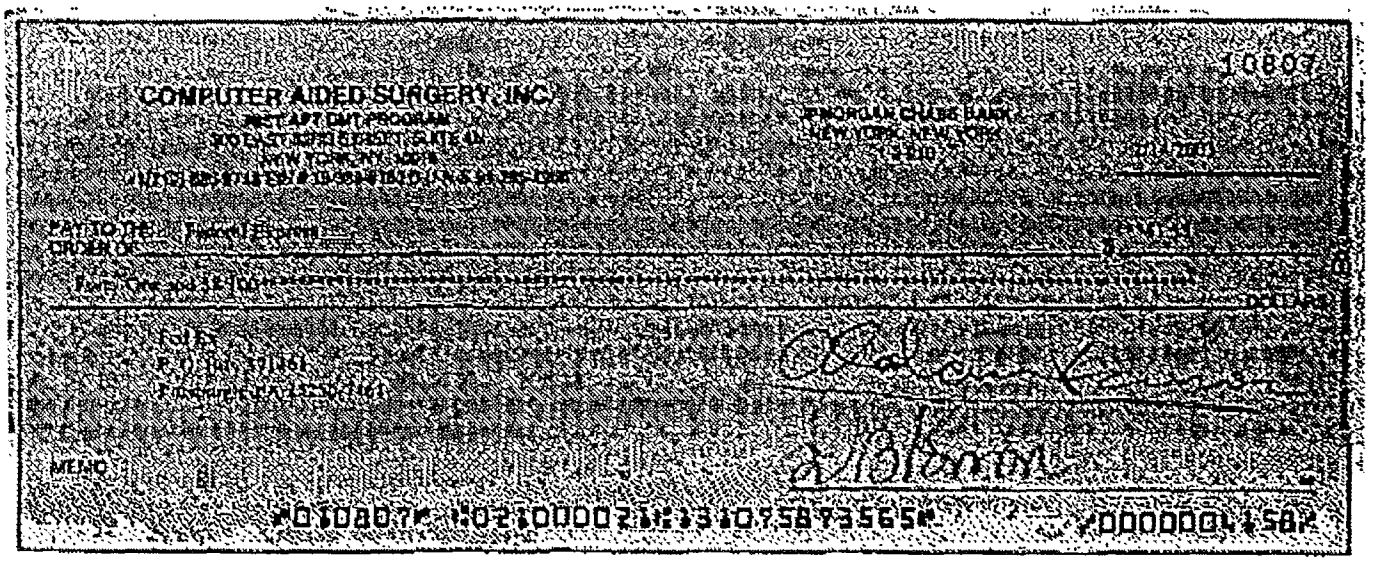
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012093914 Posting date 25-FEB-03

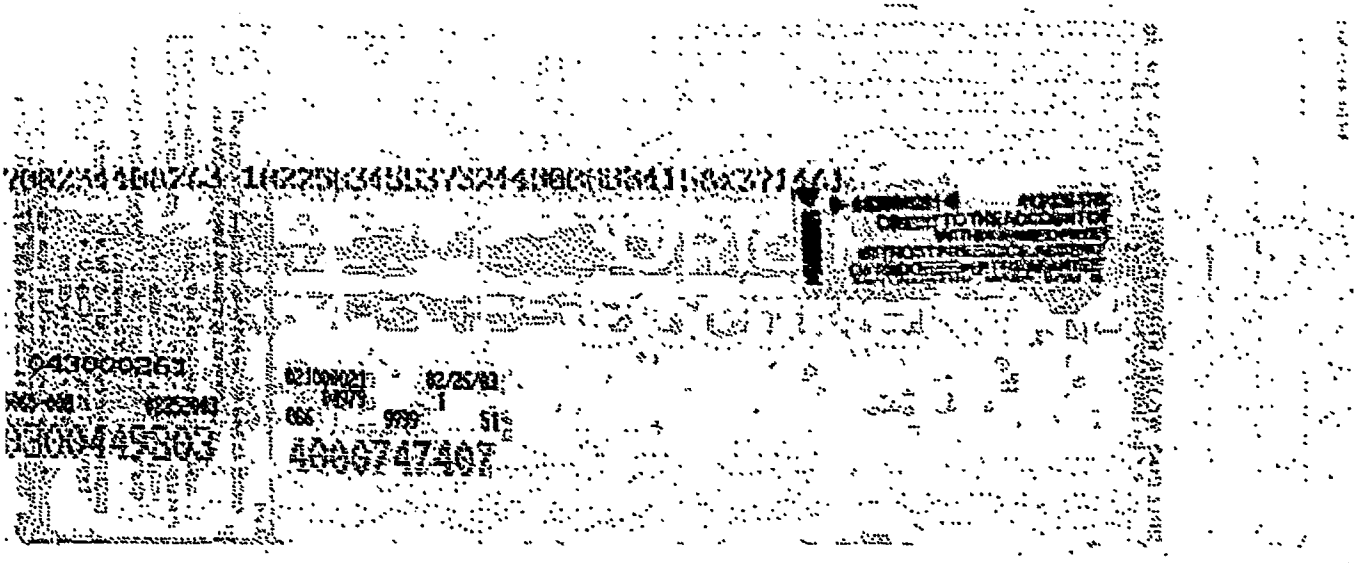


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028339448 Posting date 25-FEB-03

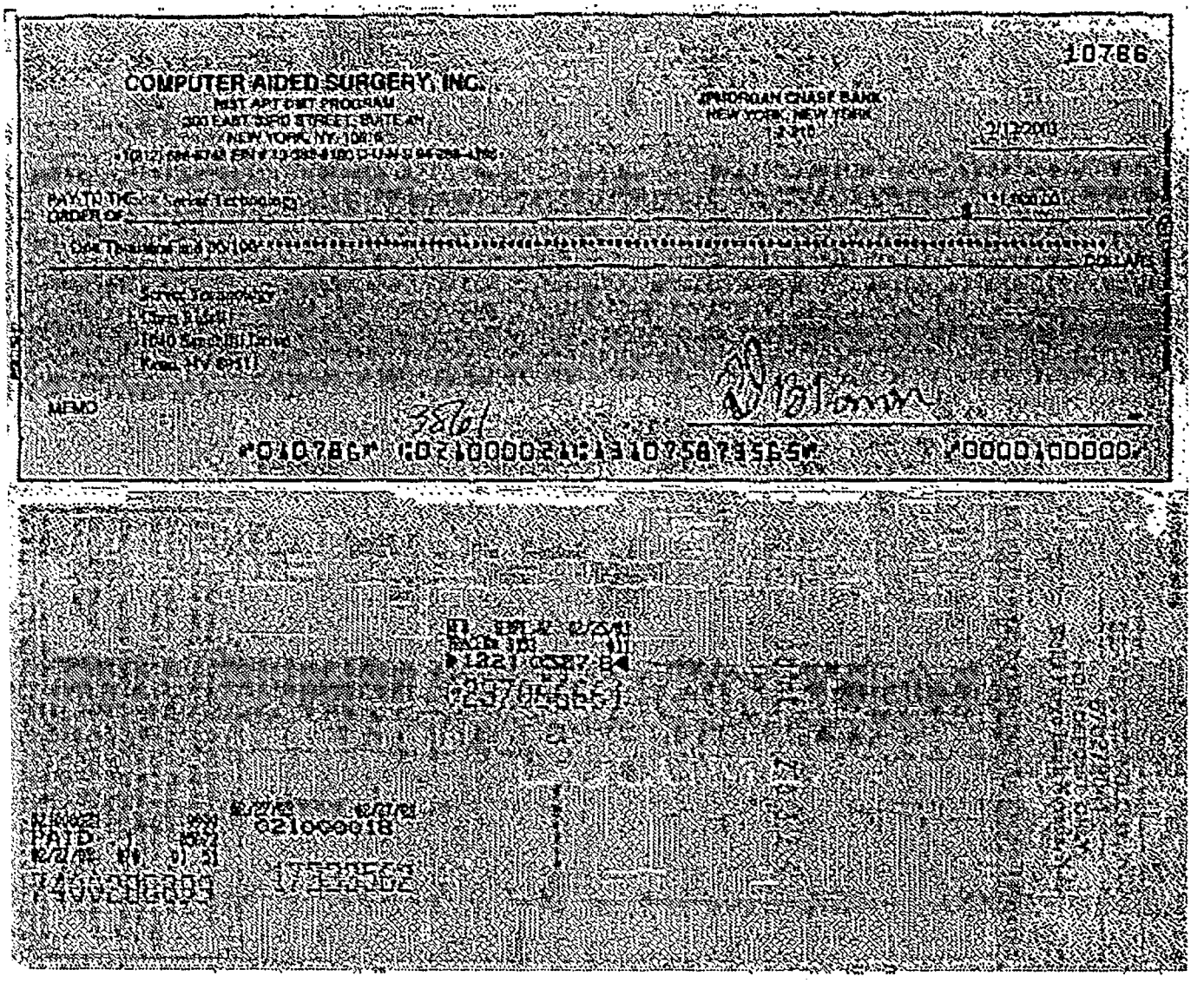


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040747407 Posting date 26-FEB-03

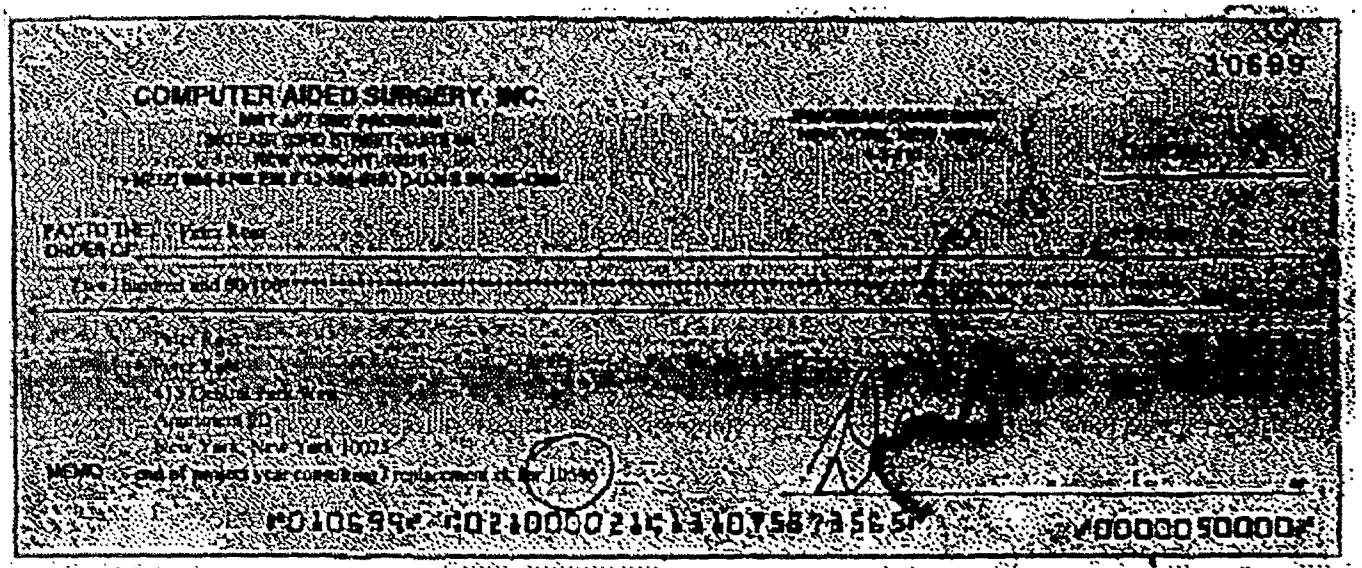


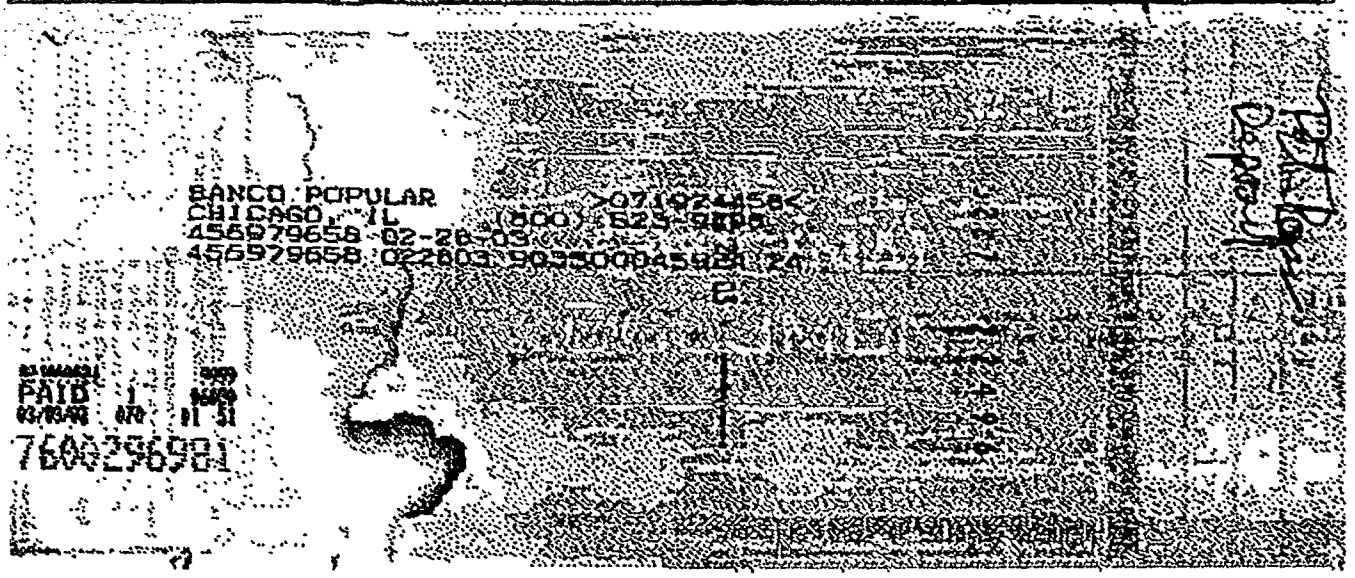


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074288899 Posting date 27-FEB-03

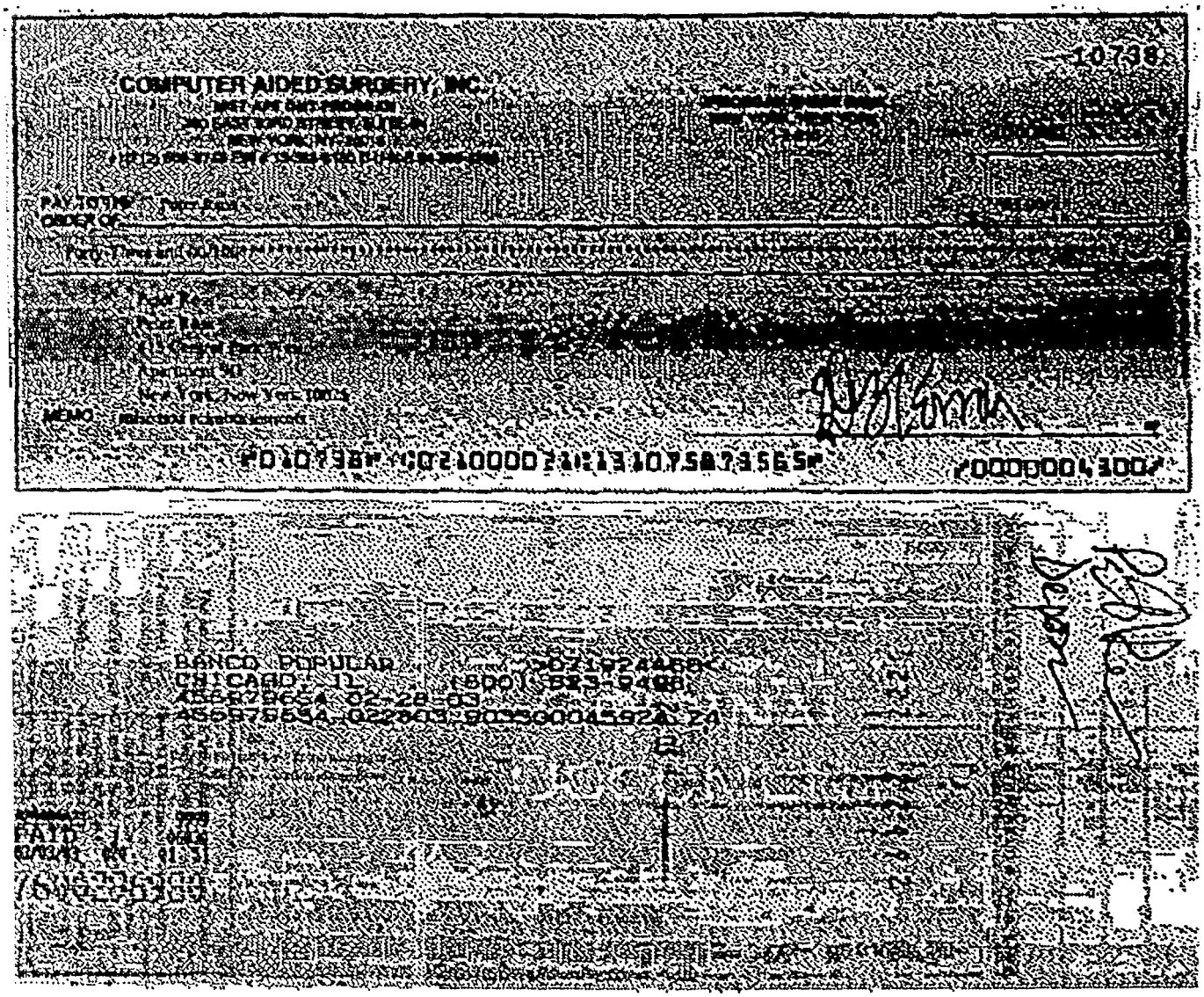


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076296981 Posting date 03-MAR-03

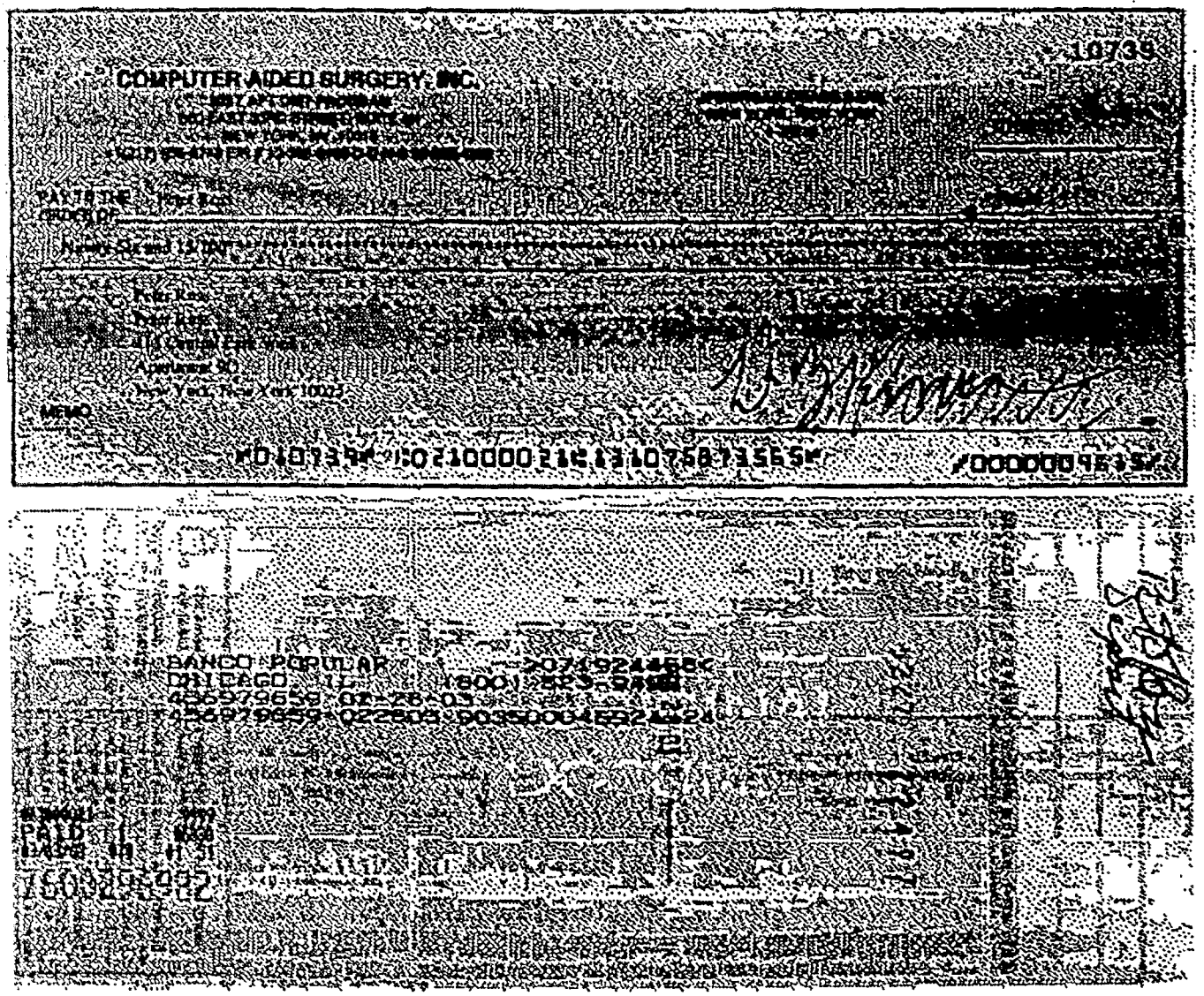




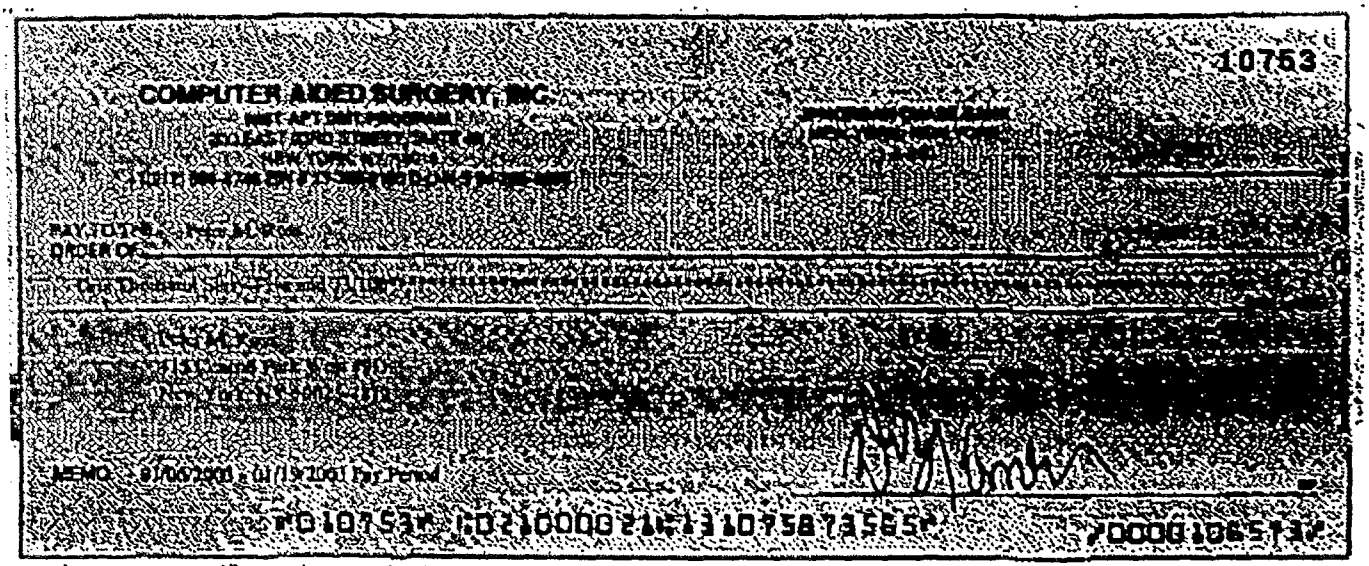
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076296980 Posting date 03-MAR-03



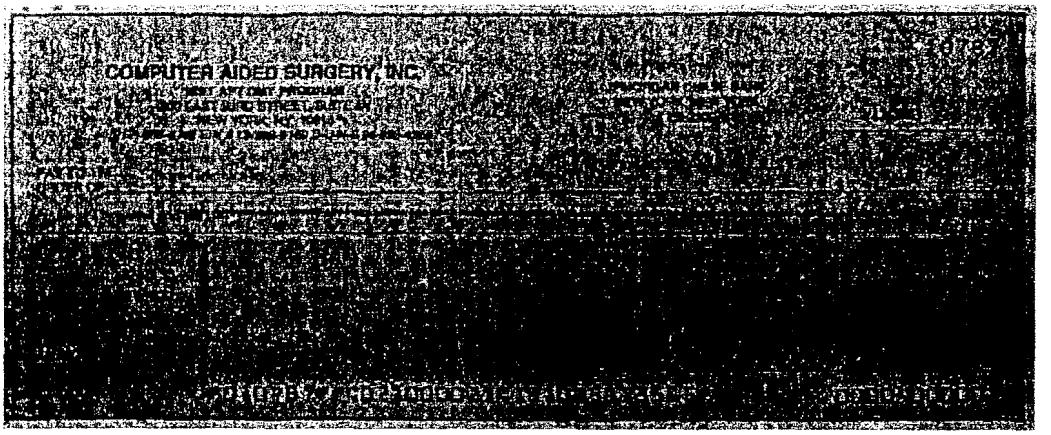
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076296982 Posting date 03-MAR-03

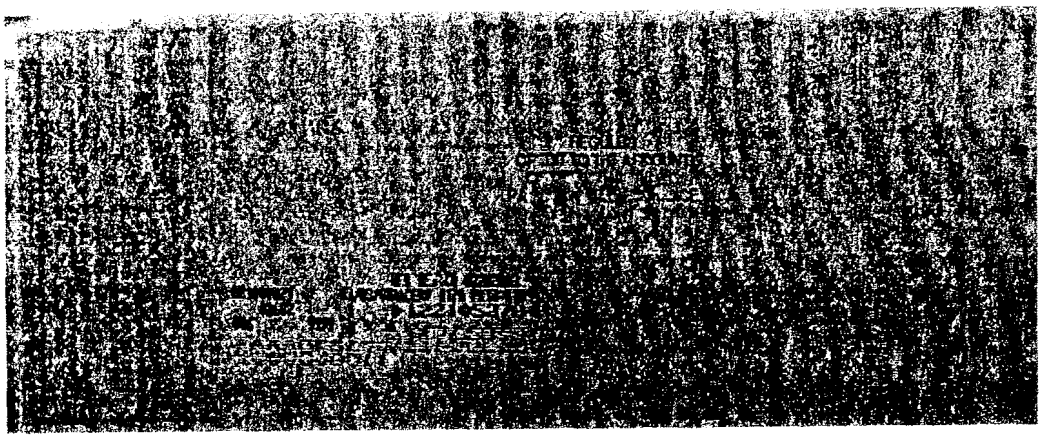


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076296979 Posting date 03-MAR-03

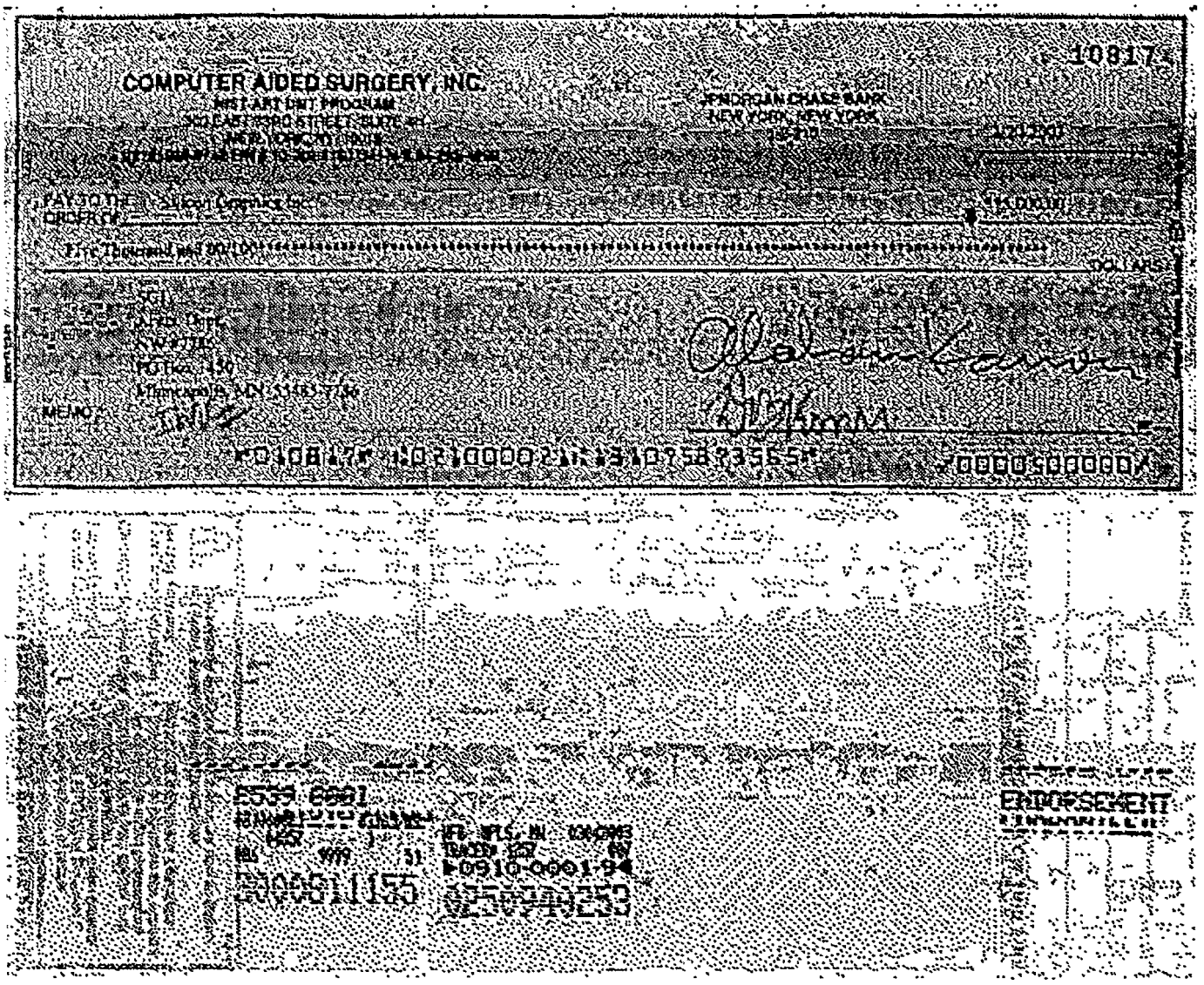


3/31/03

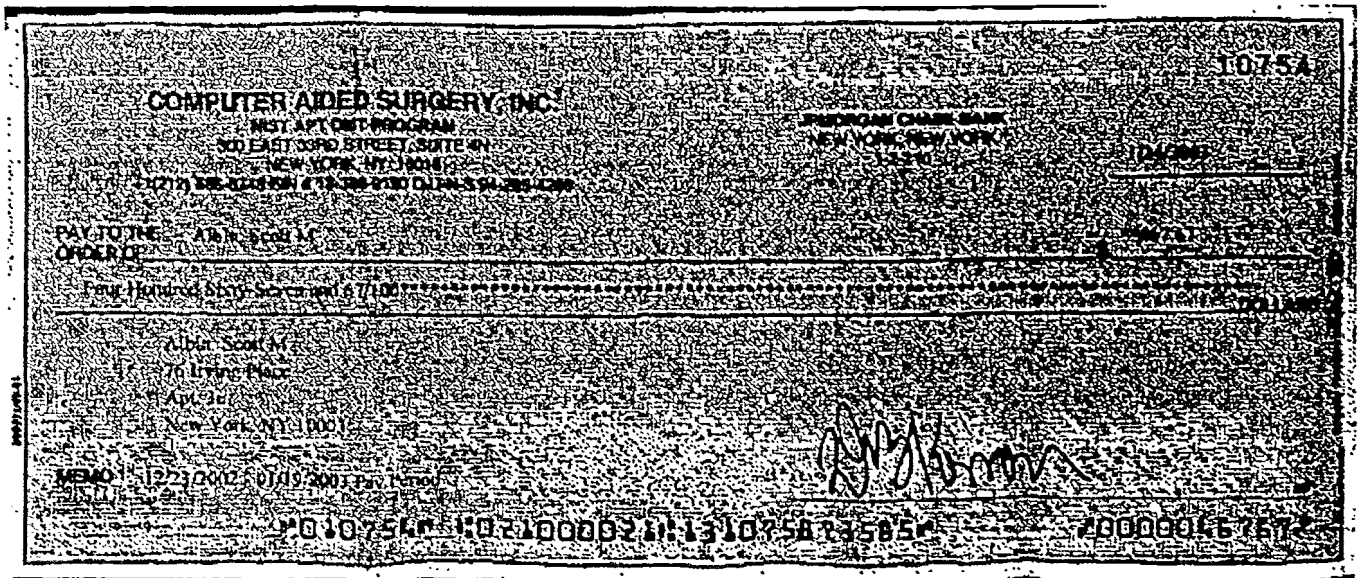


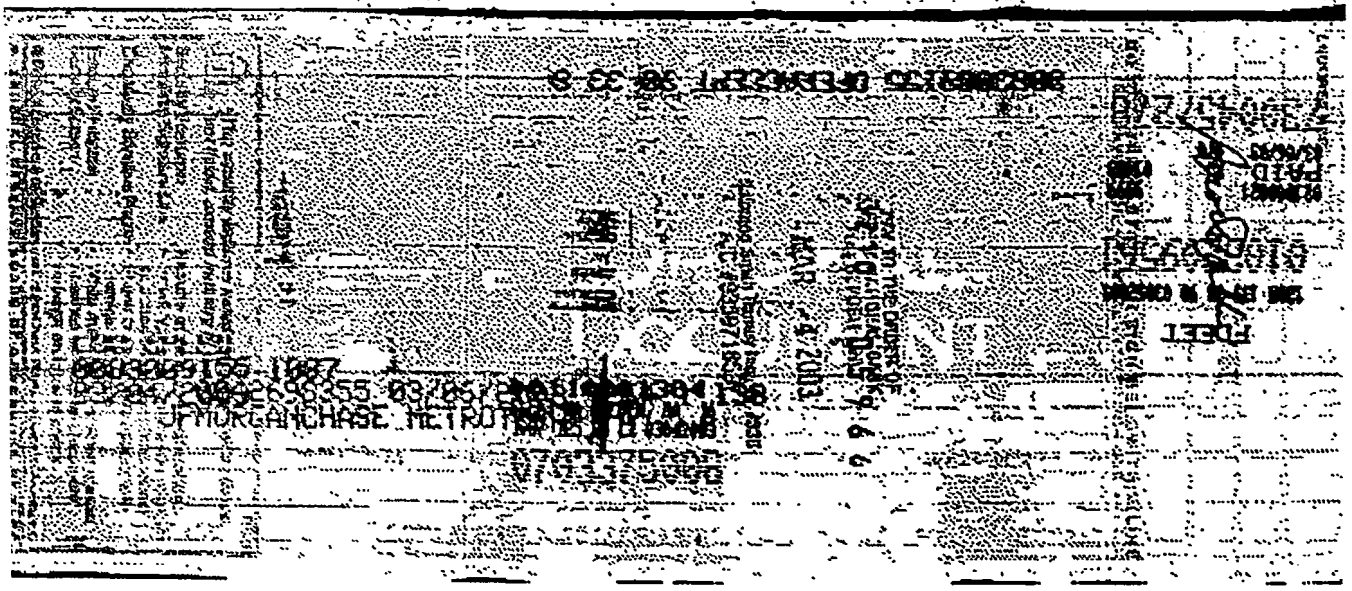


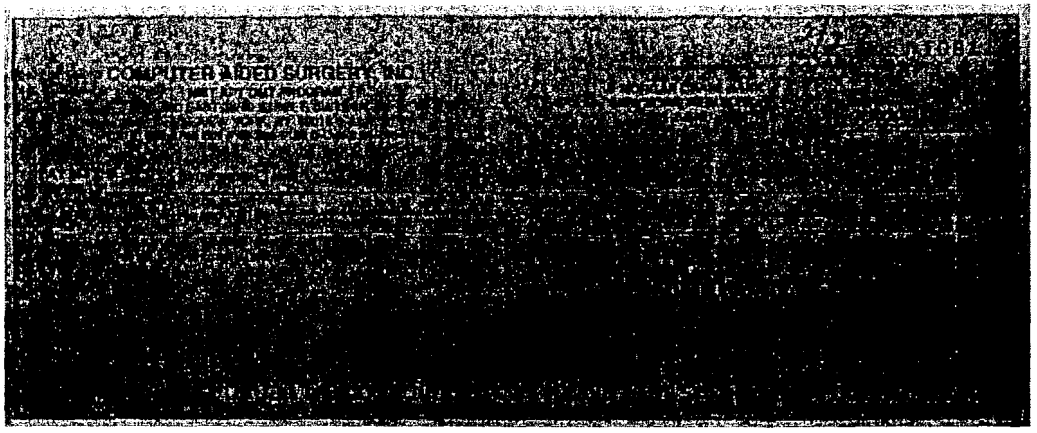
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030811155 Posting date 05-MAR-03



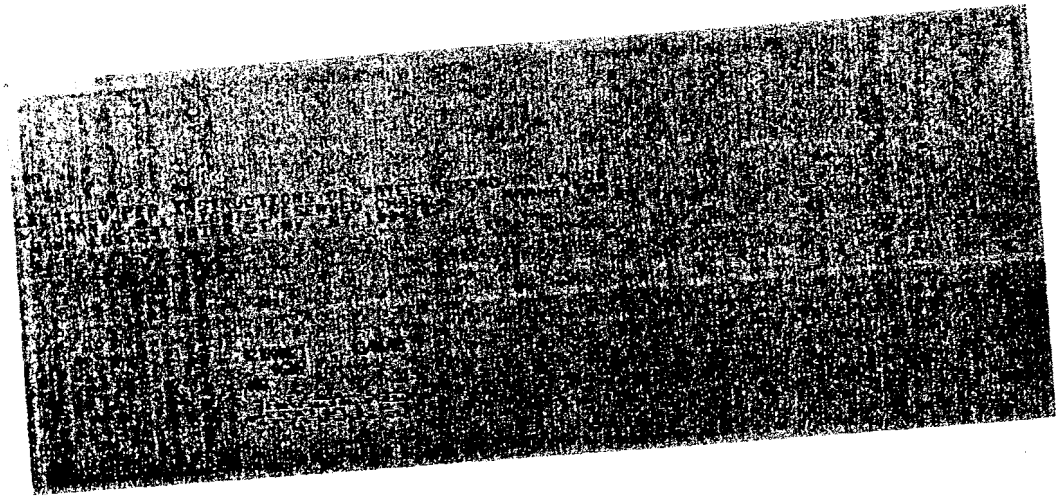
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042698355 Posting date 06-MAR-03



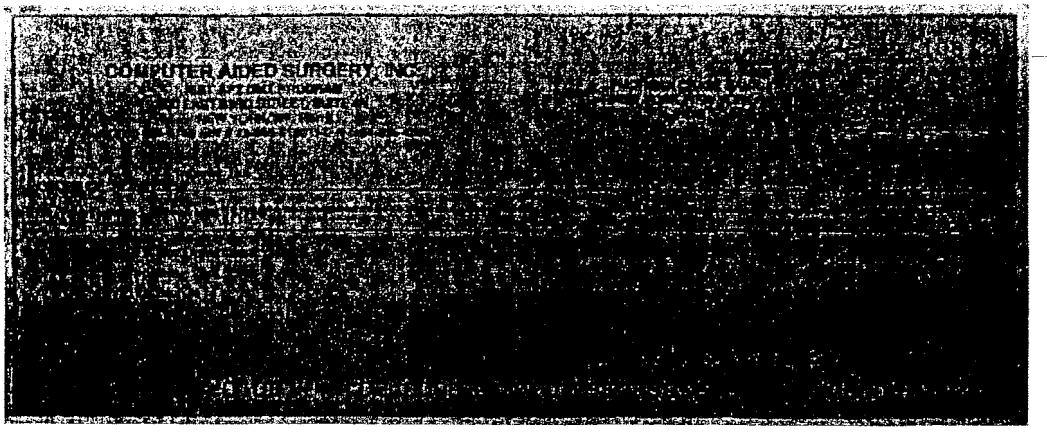


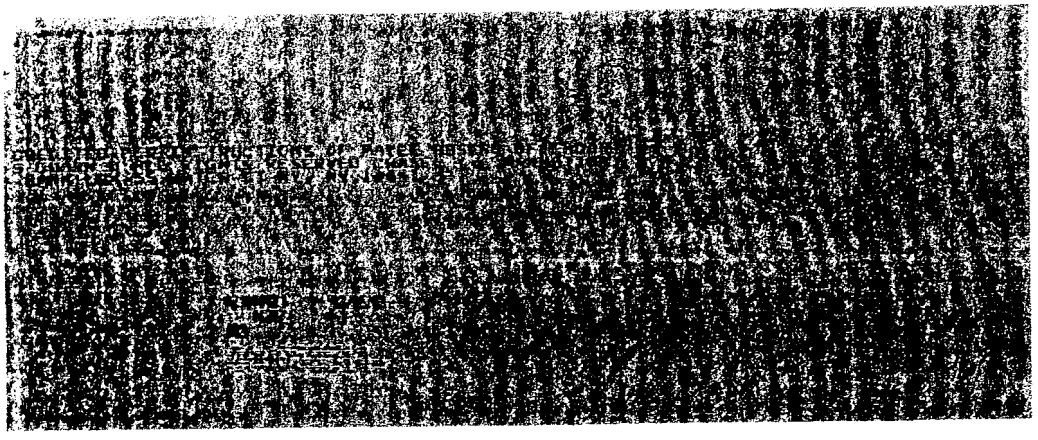


3/6/03



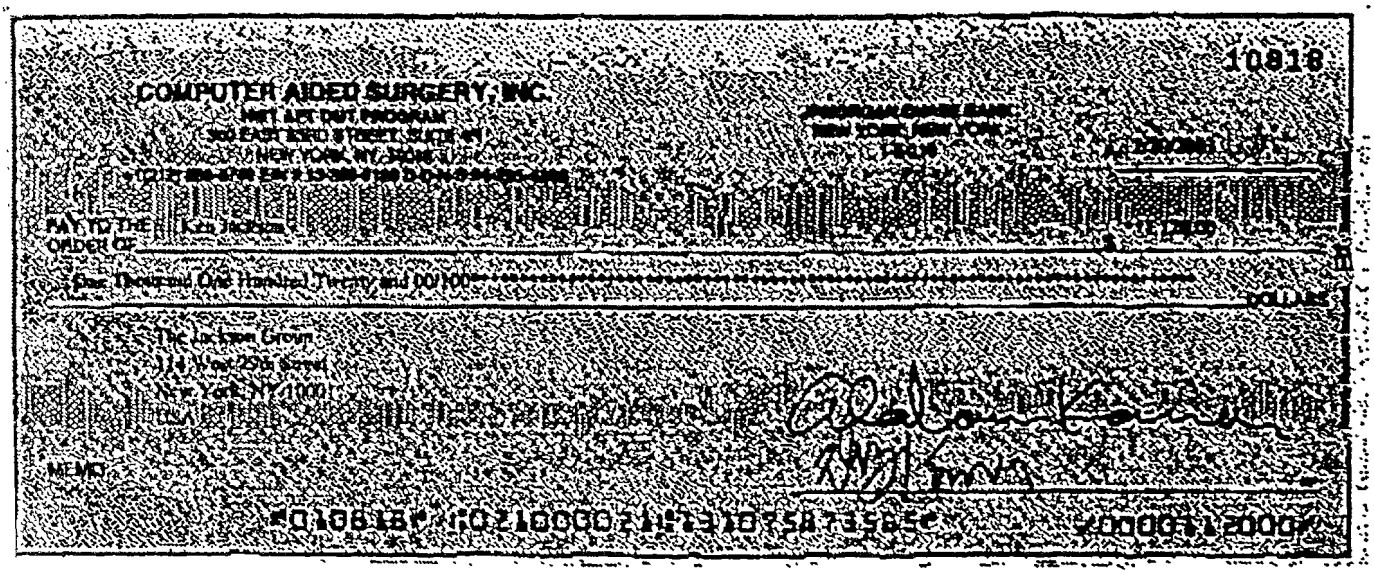
3/6/03





1

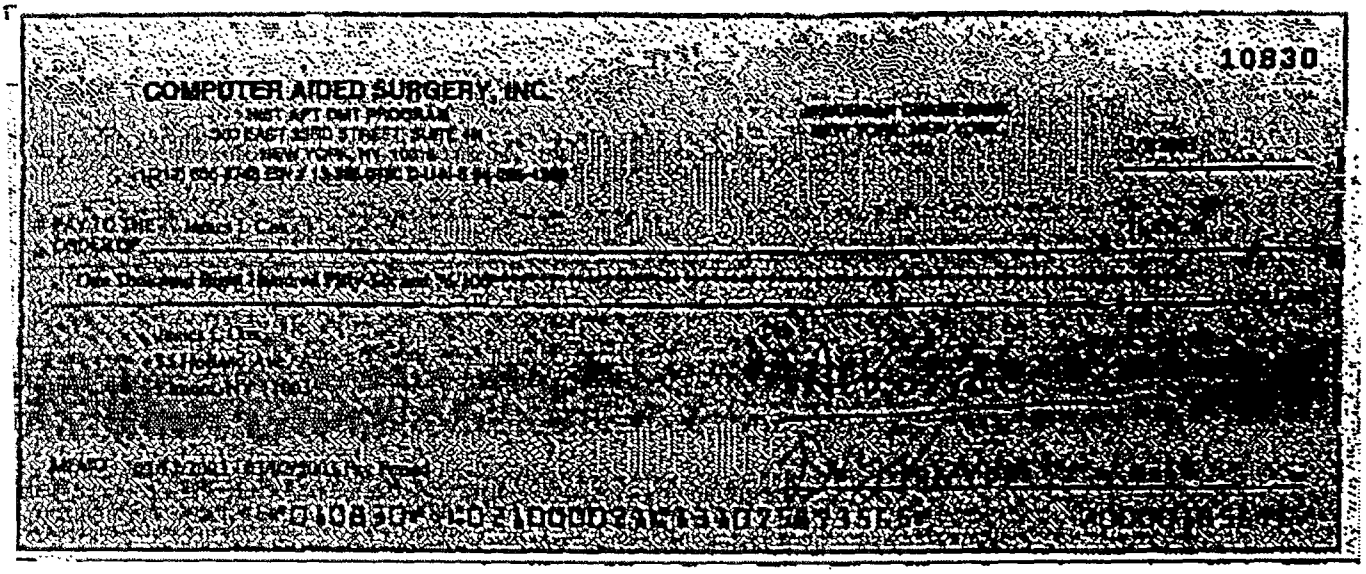
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053537282 Posting date 06-MAR-03

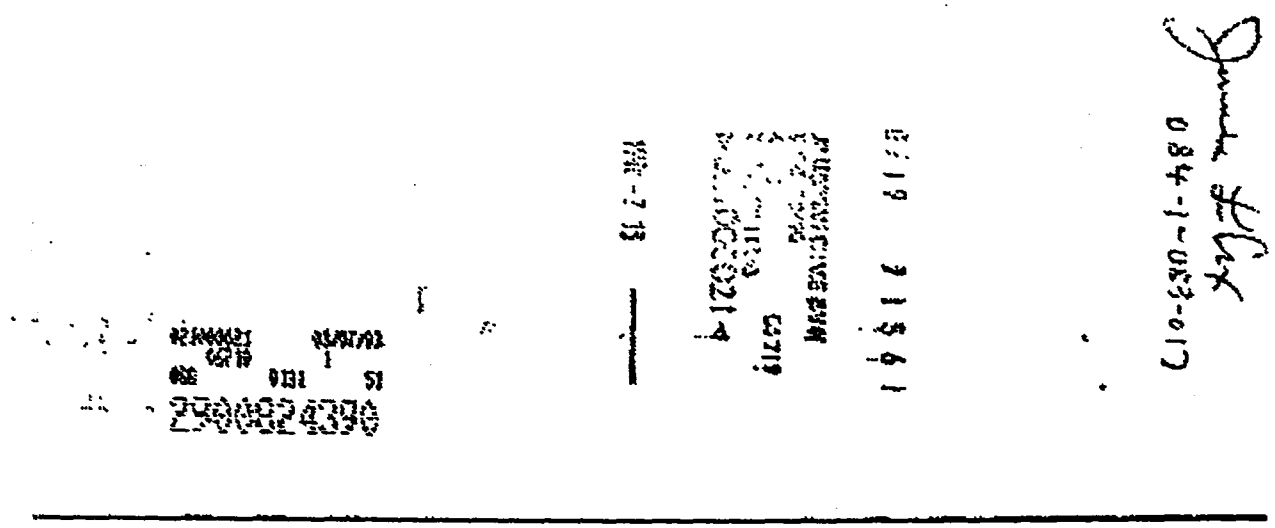


FOR DEPOSIT ONLY
226031808

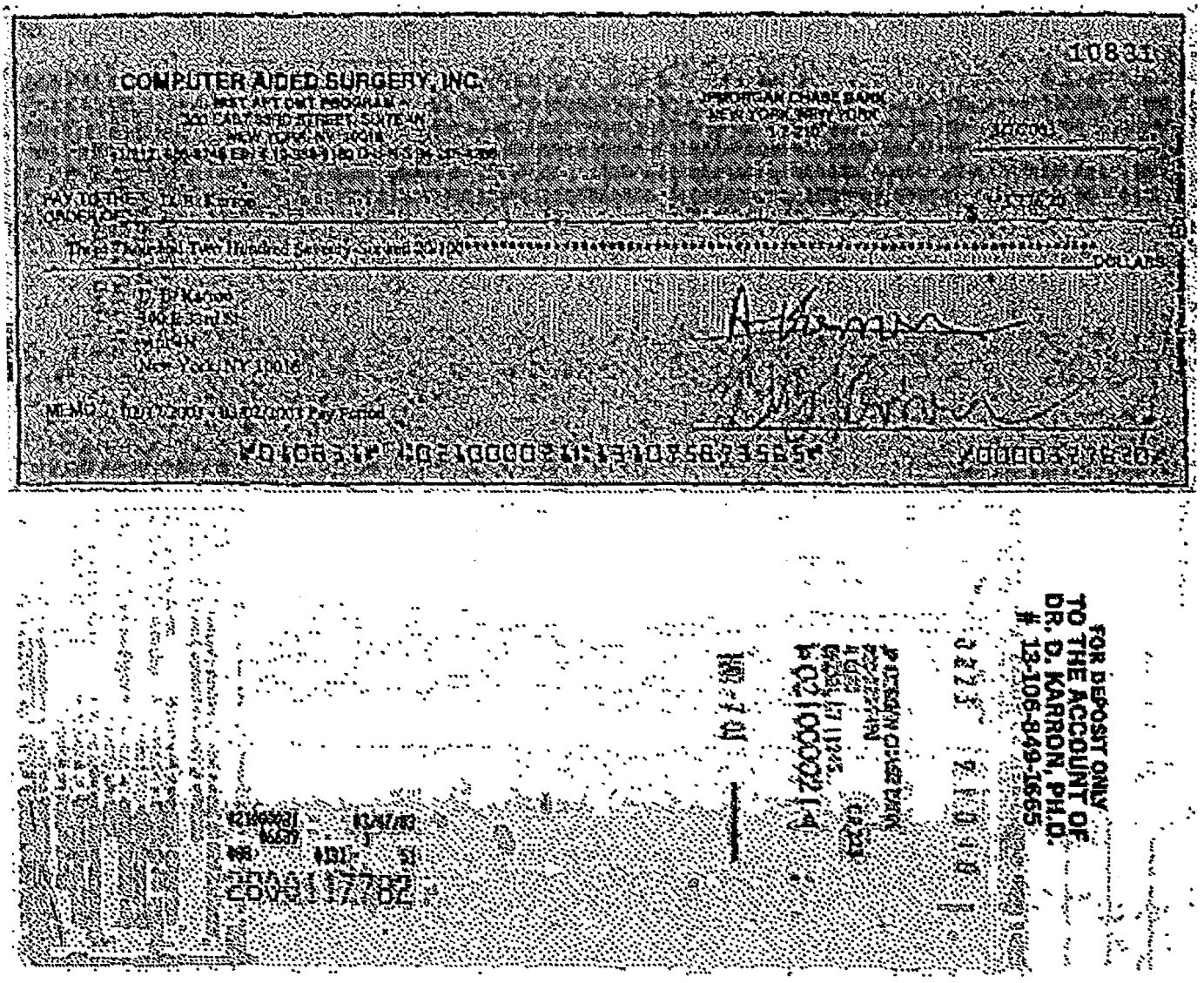
5300537282

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029824390 Posting date 07-MAR-03

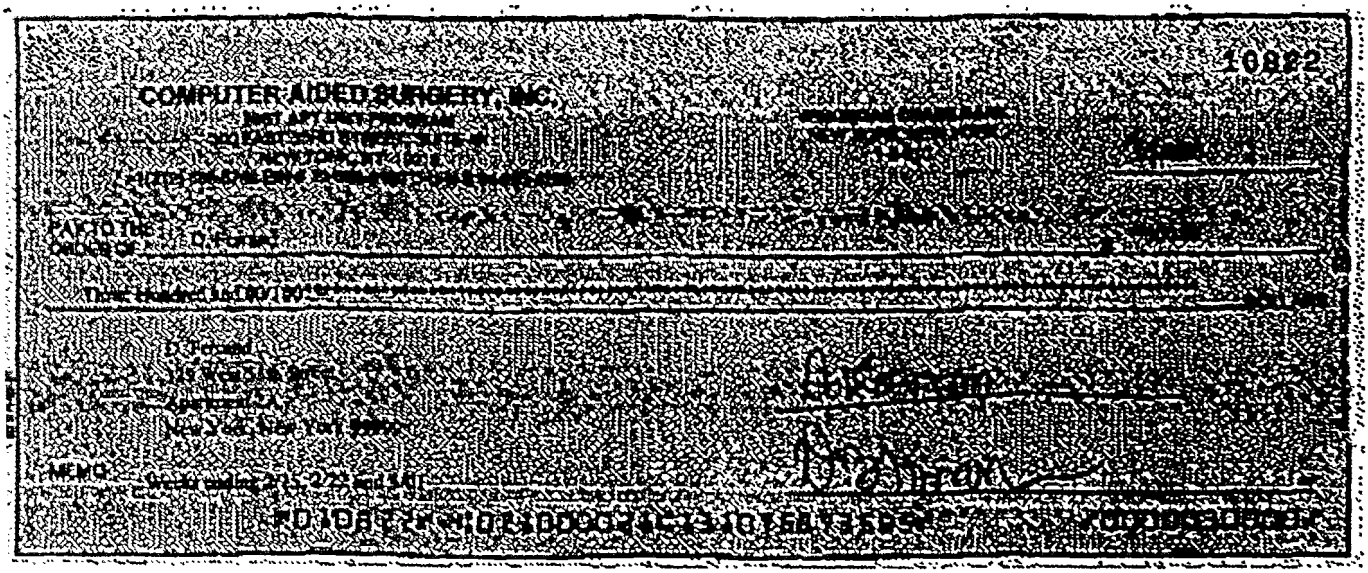


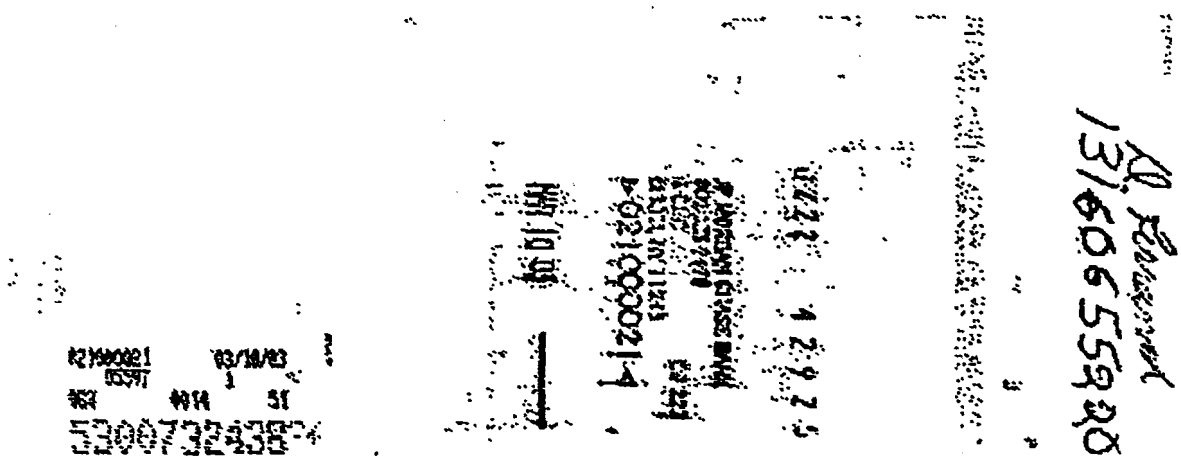


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028117782 Posting date 07-MAR-03

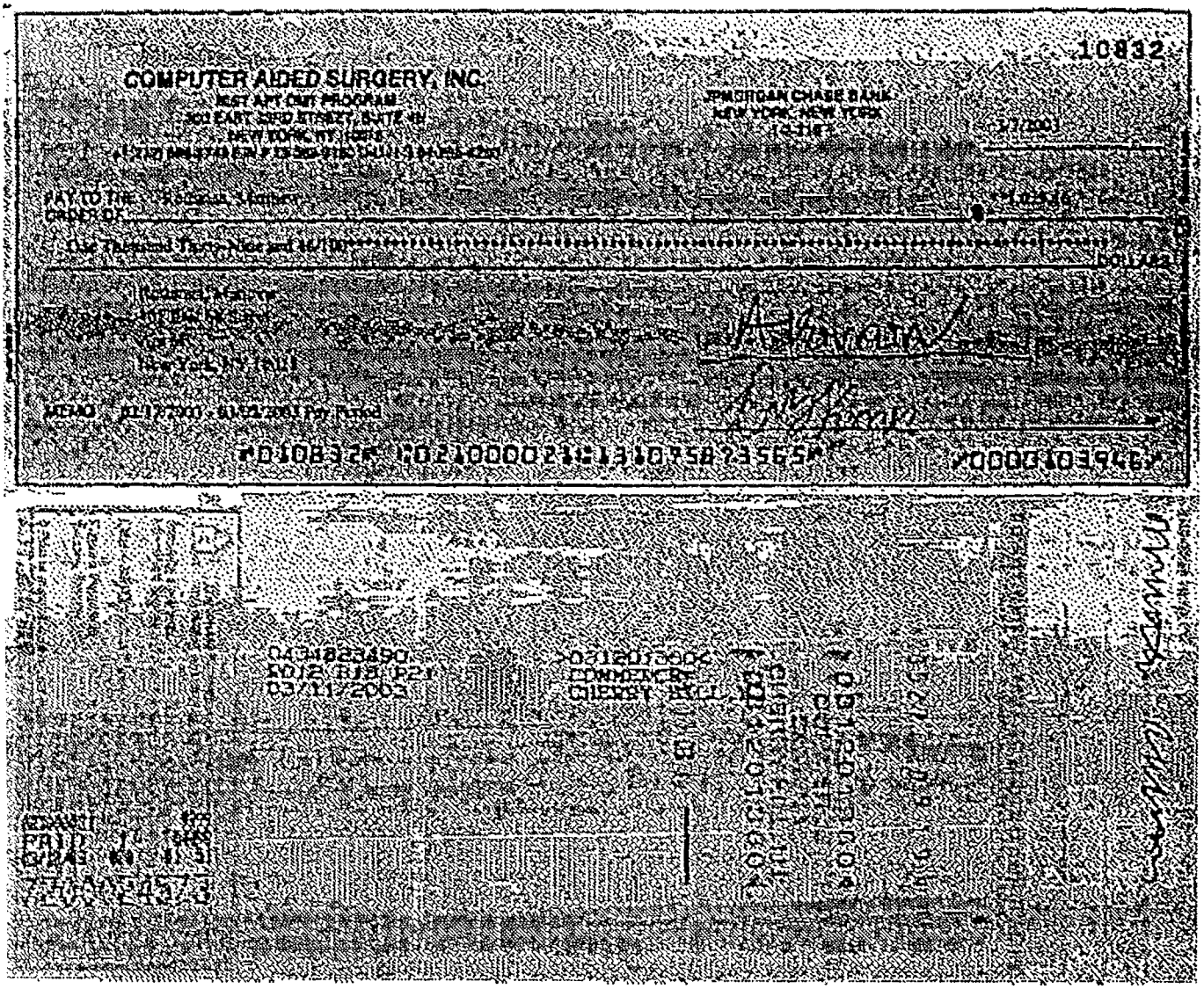


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053732438 Posting date 10-MAR-03

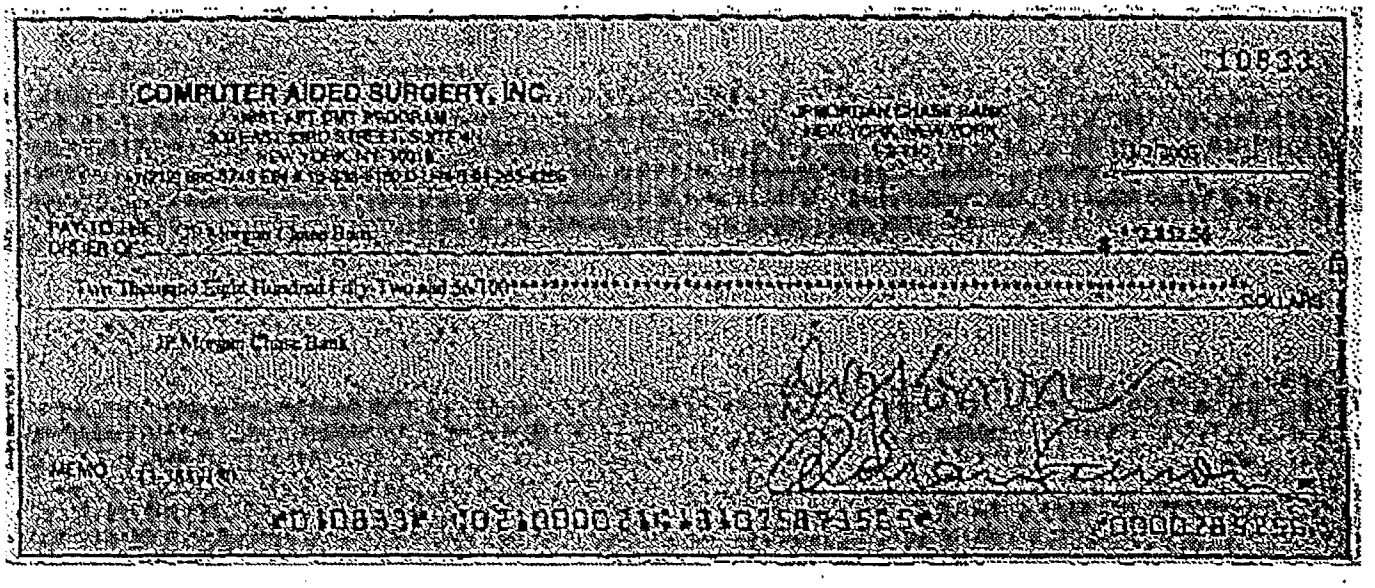


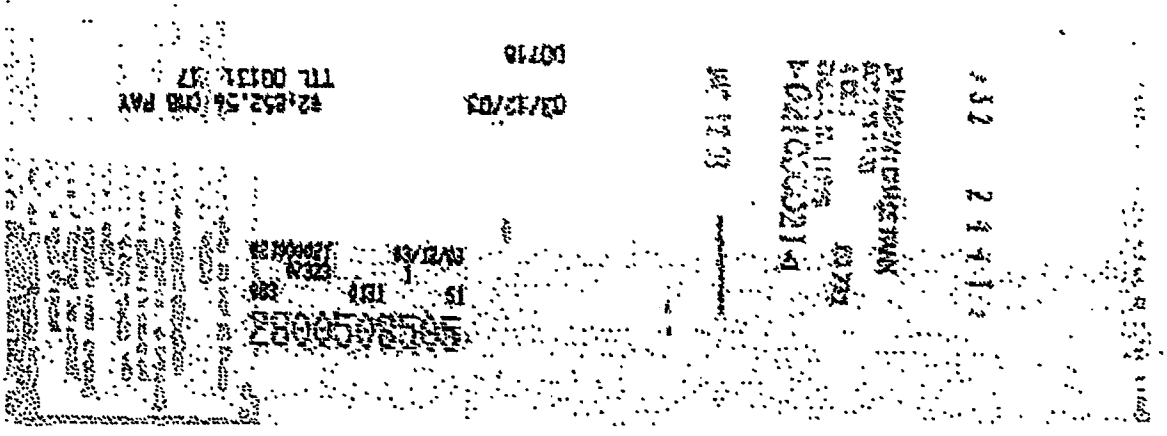


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072024573 Posting date 12-MAR-03



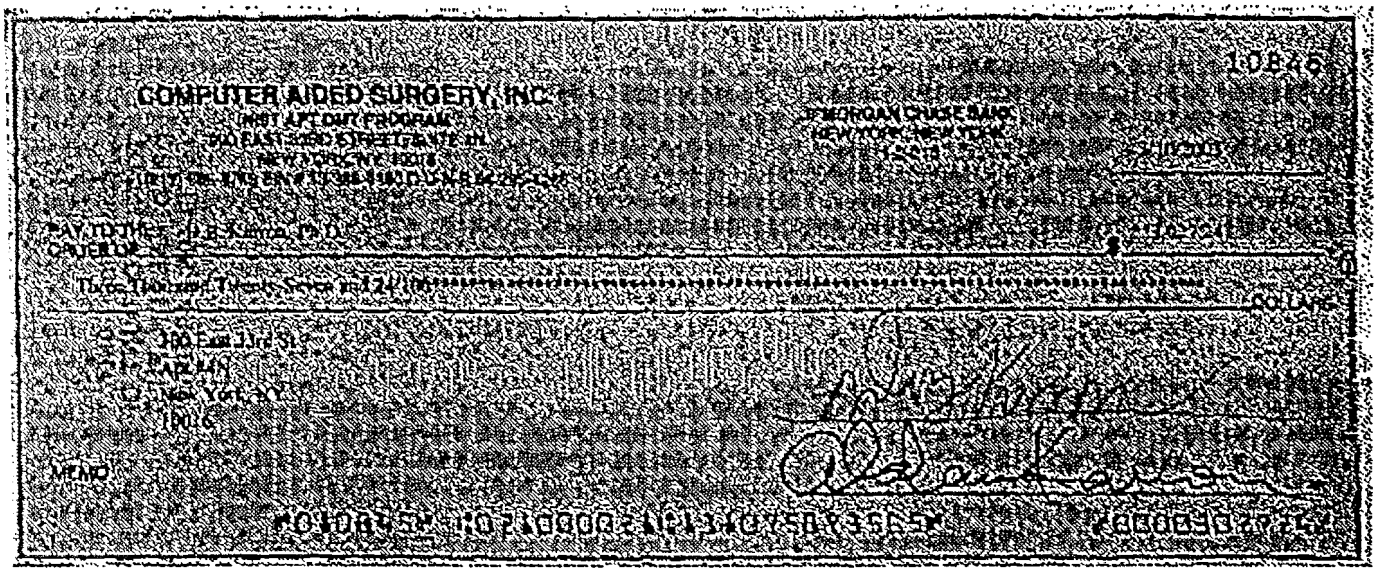
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028508505 Posting date 12-MAR-03

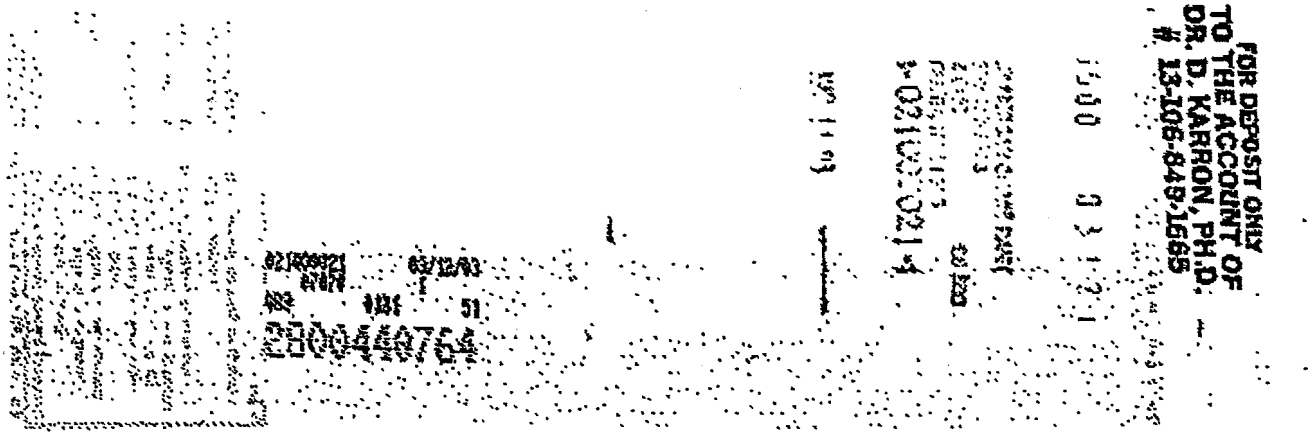




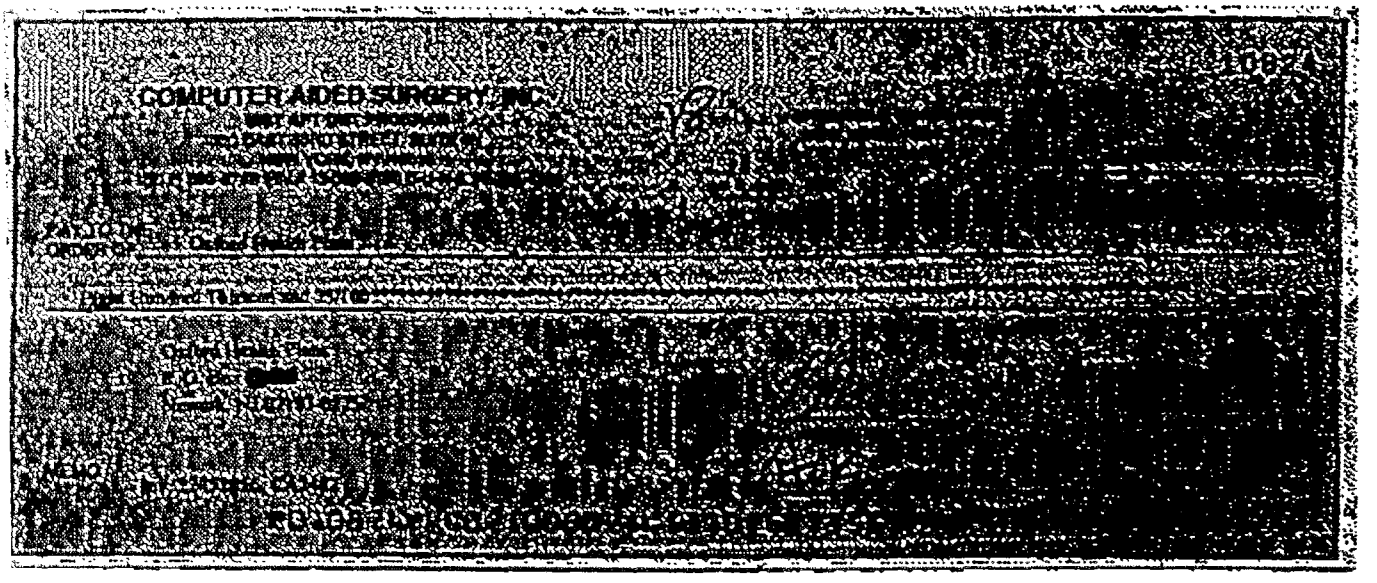
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028440764 Posting date 12-MAR-03

10845

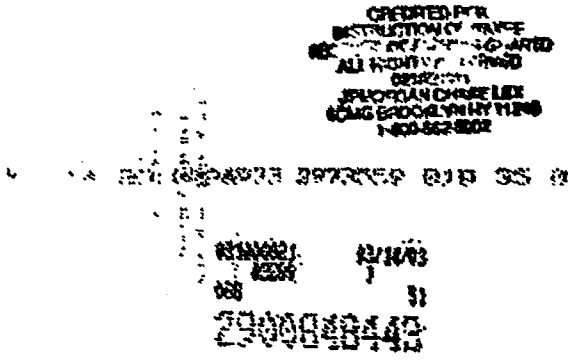




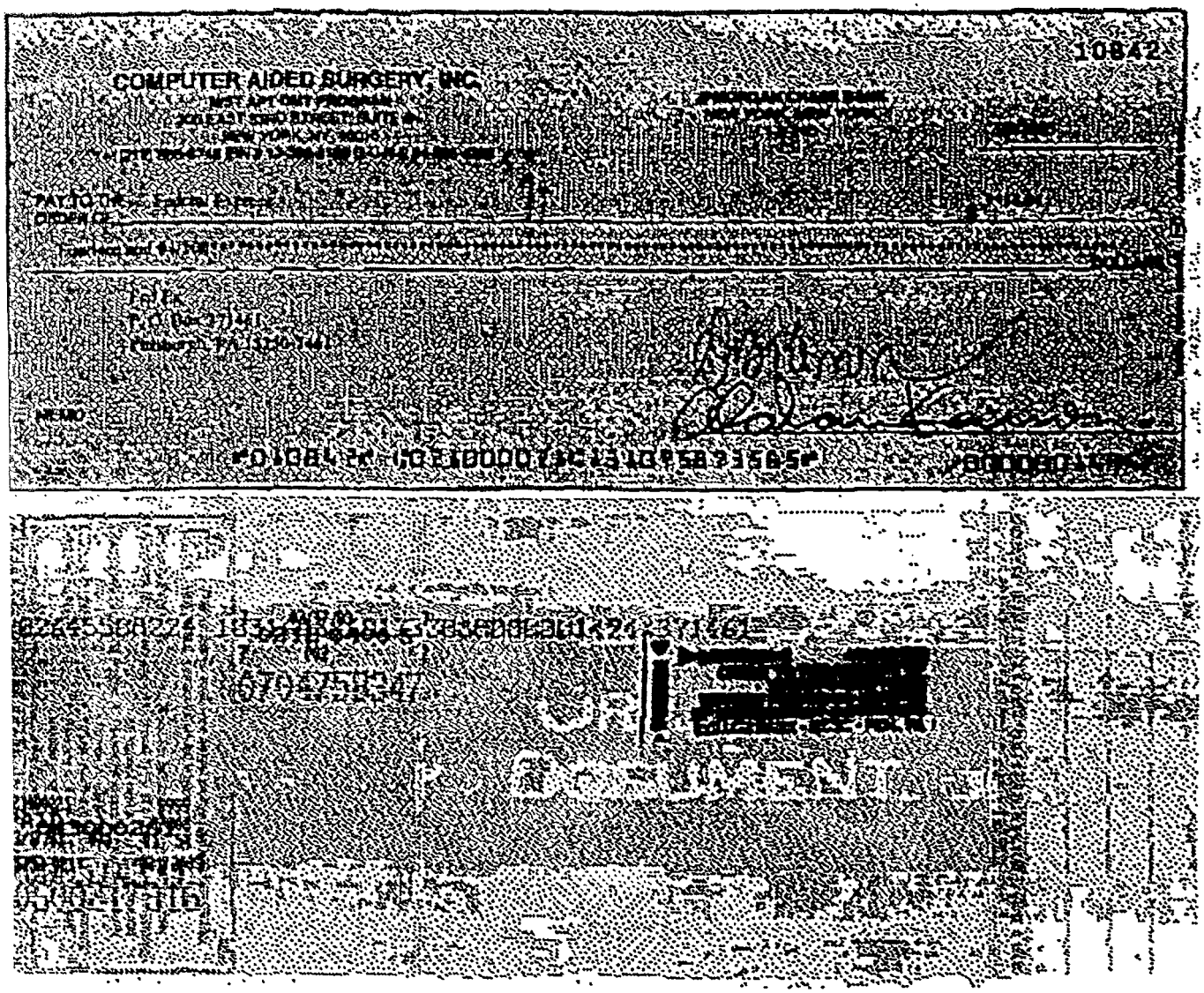
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029848443 Posting date 14-MAR-03



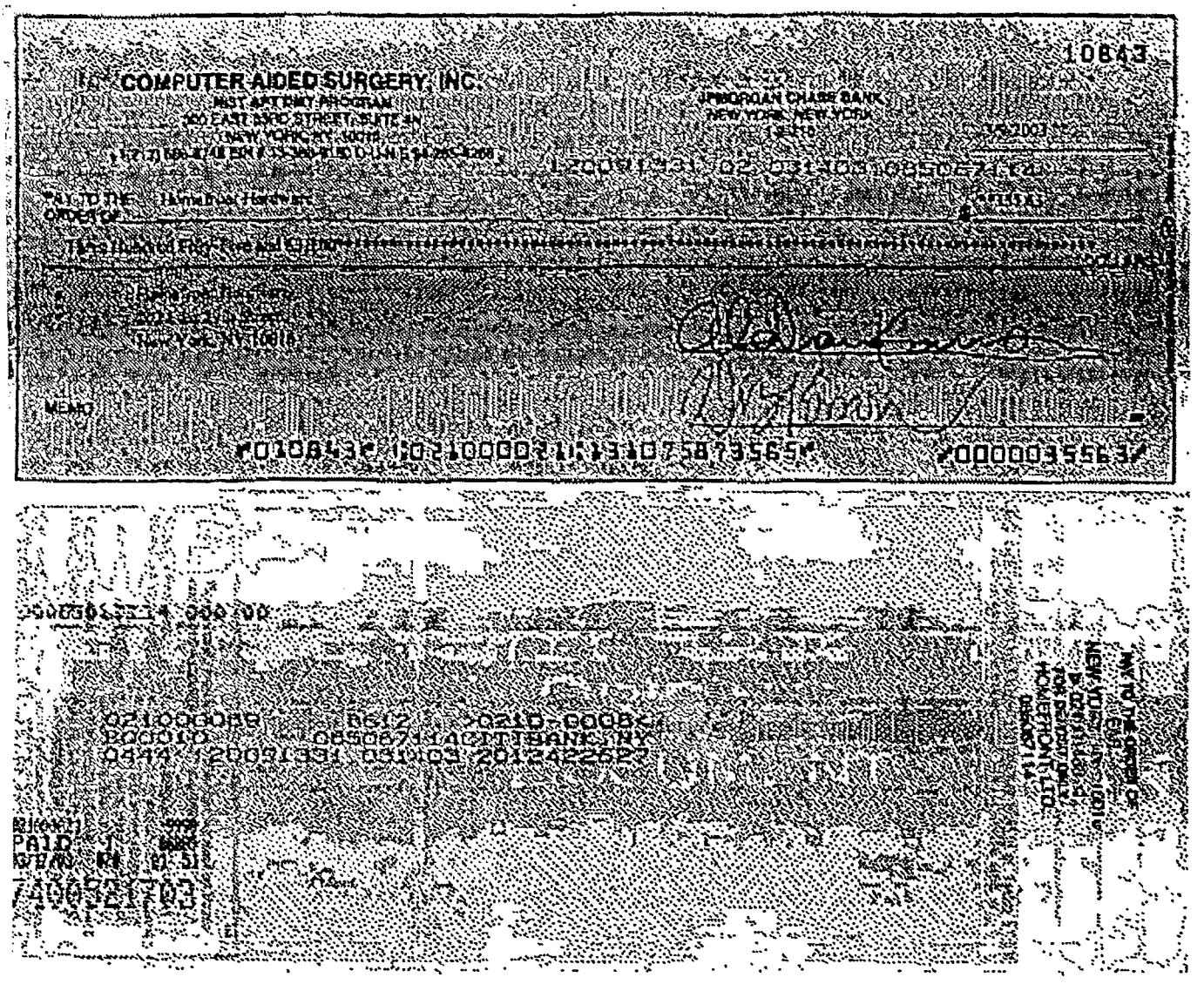
10824



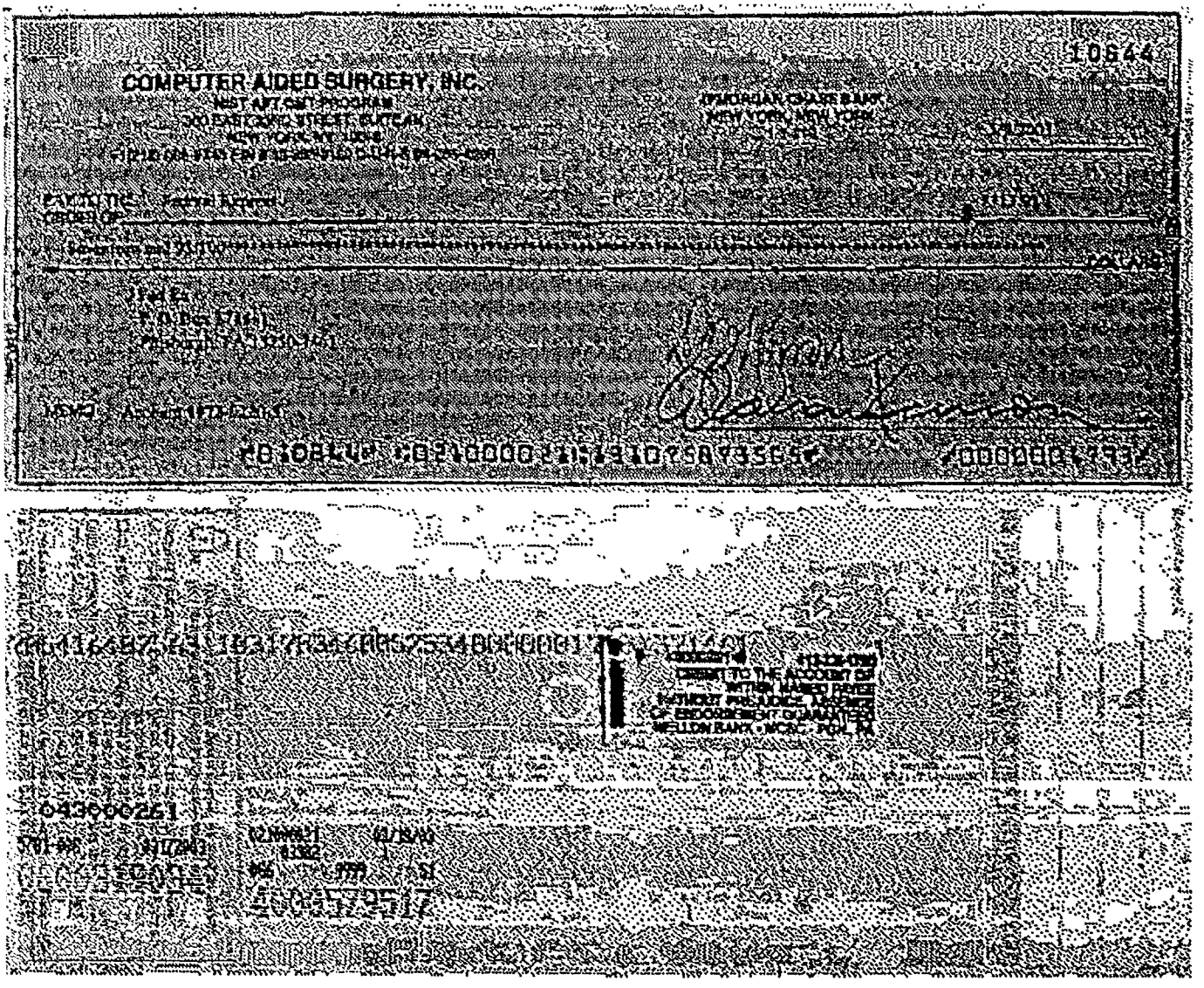
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0070514331 Posting date 17-MAR-03



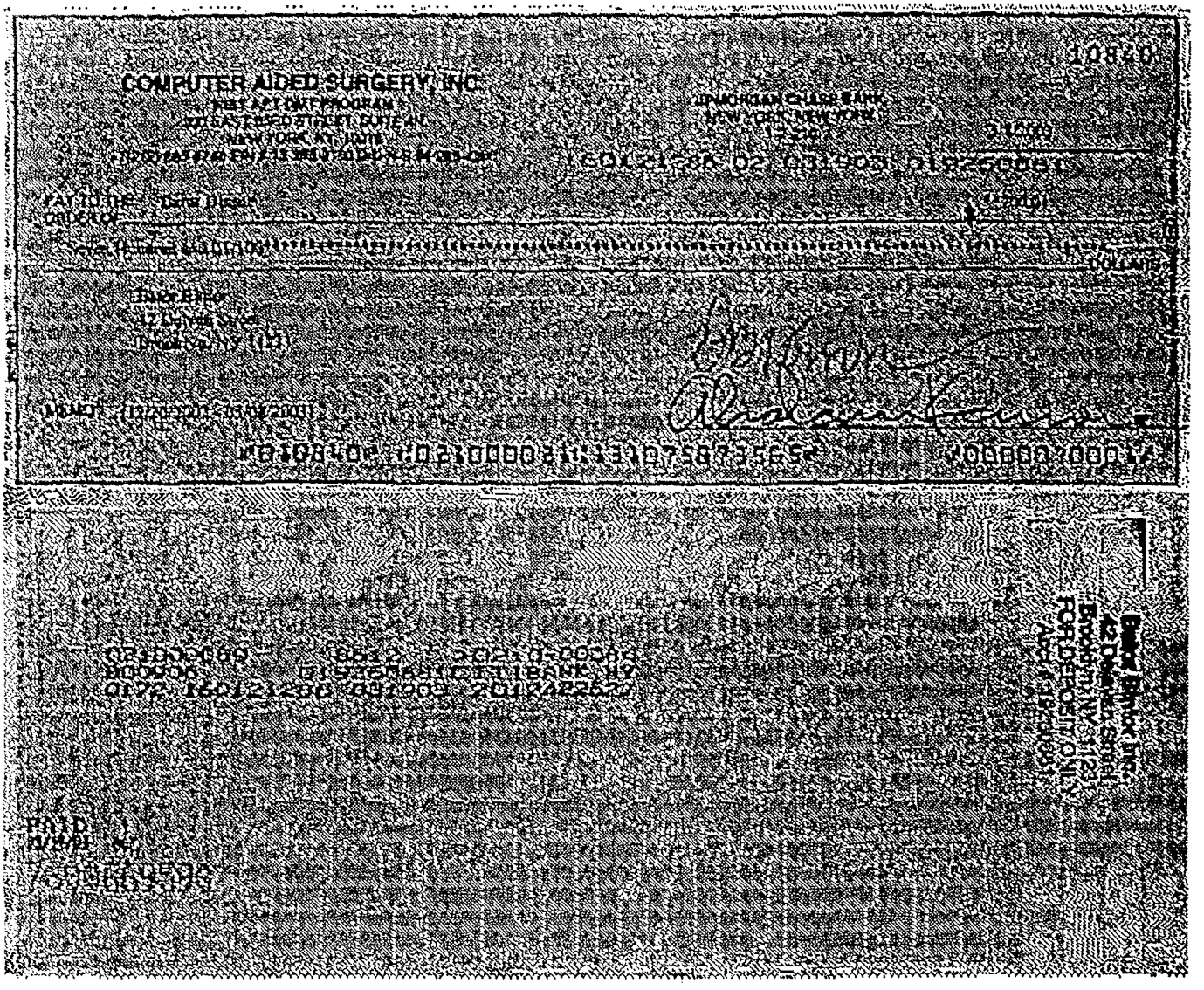
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074521703 Posting date 17-MAR-03



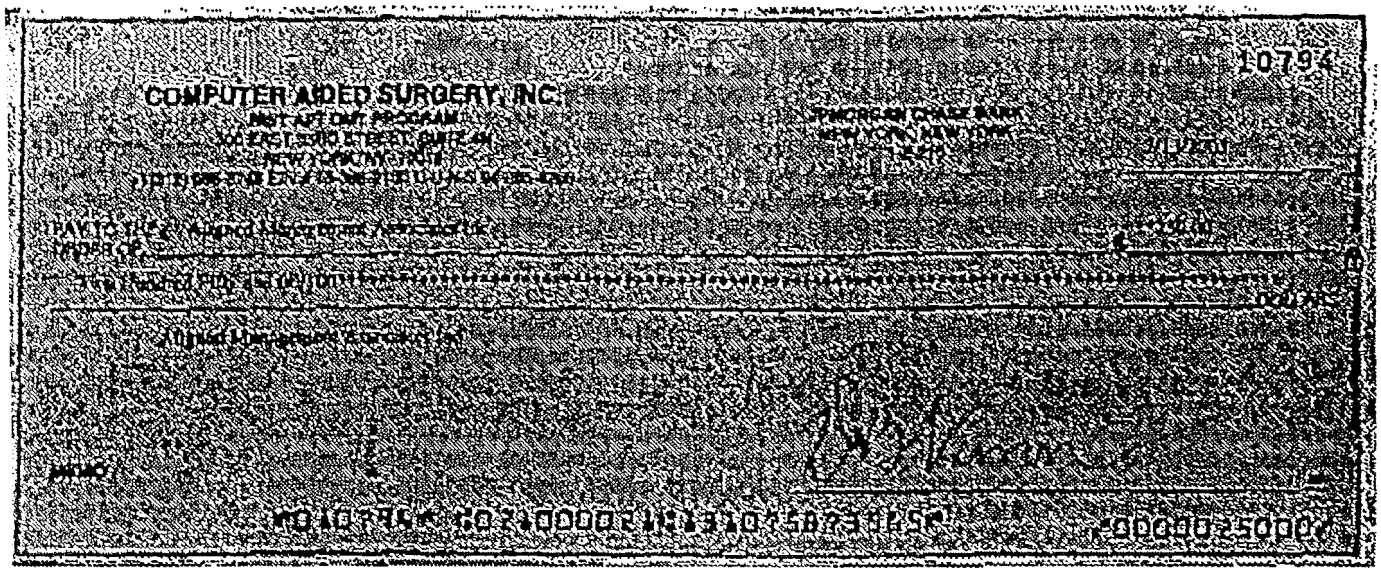
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040579517 Posting date 18-MAR-03

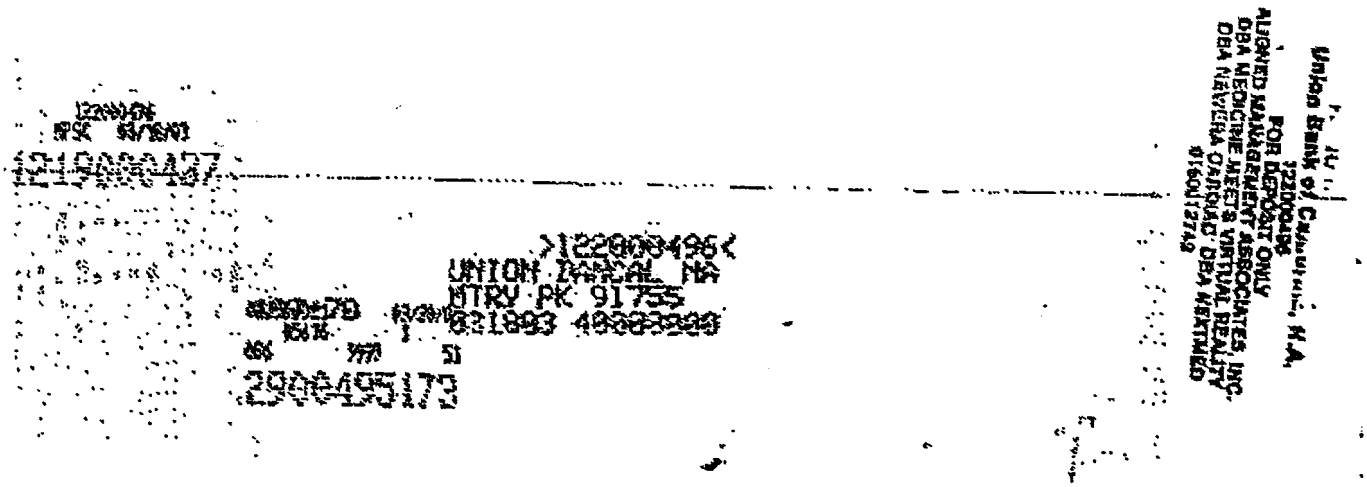


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012412629 Posting date 19-MAR-03

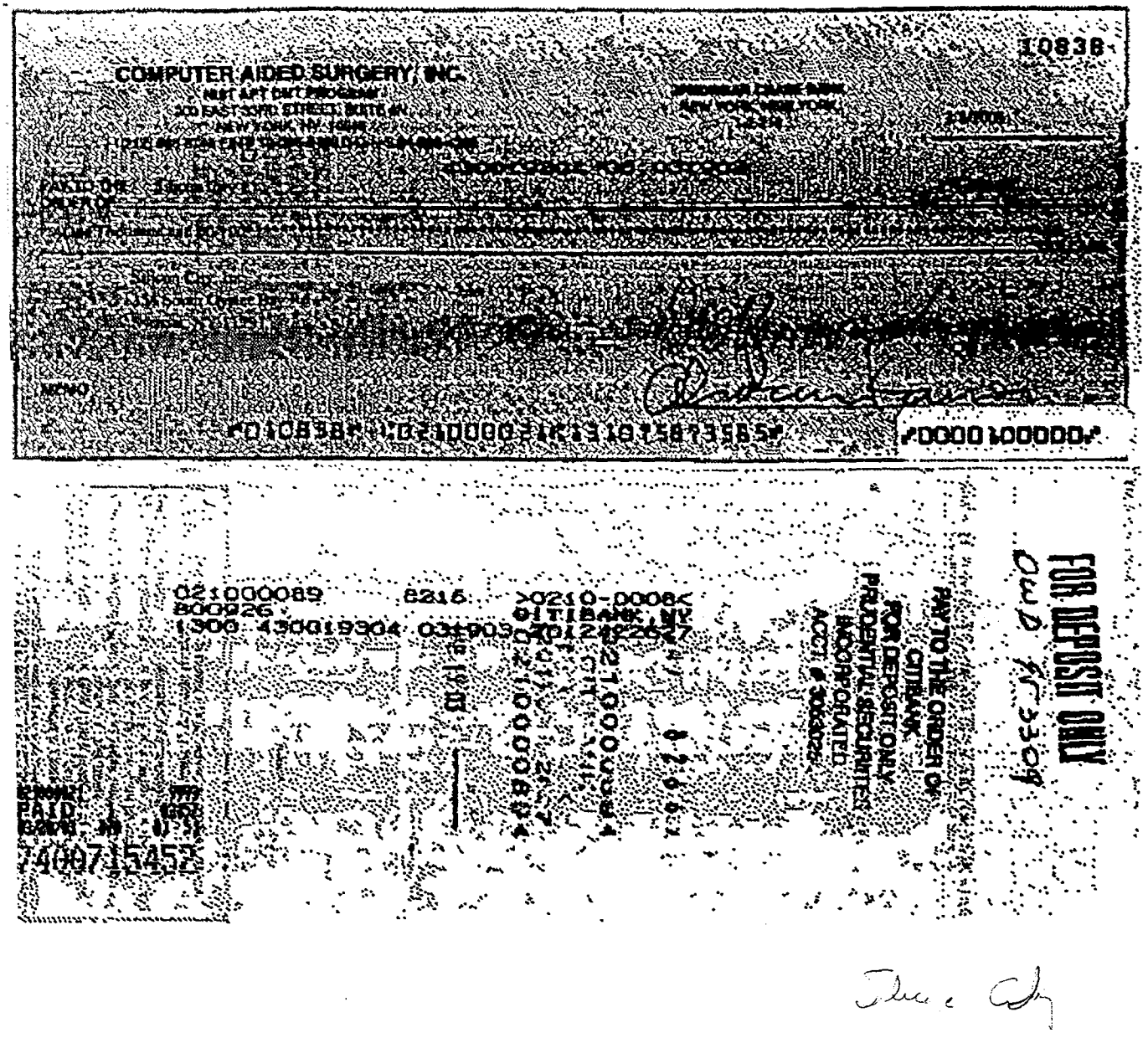


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029495173 Posting date 20-MAR-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074715452 Posting date 20-MAR-03



March 22 - April 21, 2003
Page 1 of 4

131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 36

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	730.89	20.04	28.82	722.11
Business Checking 131-0758735-65	11,235.59	50,620.00	54,255.56	7,600.03
Total	**11,966.48**	**50,640.04**	**54,284.38**	**8,322.14**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in March totaled $6,500.86.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		730.89
Deposits and Credits	1	20.04
Withdrawals and Debits	1	28.82
Checks Paid	0	0.00
Ending Balance		**722.11**

Deposits and Credits

Date	*Description*	*Amount*
03/25	Deposit	20.04
	Total	**20.04**

Withdrawals and Debits

Date	*Description*	*Amount*
04/01	Analysis Fee For The Month Of March	28.82
	Total	**28.82**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/25	750.93	04/01	722.11				

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Analysis Fee Explanation

An Analysis Fee of $28.82 was charged to your account on 04/01 based on your activity and balances during the period 03/01 - 03/31. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 03/01 - 03/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Deposited	2	$ 0.20	0.40	Check Paid	34	$ 0.20	6.80
Deposit Ticket	2	$ 0.20	0.40				

Total Itemized Service Charges	7.60
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	37.60
Less Earnings Credit on $ 5,850.76 of combined checking average collected balances	8.78
Analysis Fee for March	**28.82**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		11,235.59
Deposits and Credits	6	50,620.00
Withdrawals and Debits	5	5,060.49
Checks Paid	36	49,195.07
Ending Balance		**7,600.03**

Deposits and Credits

Date	*Description*	*Amount*
03/28	Asap Grant Pay 032803 032703C0000084	6,000.00
04/01	Asap Grant Pay 040103 033103E0000132	10,000.00
04/09	Asap Grant Pay 040903 040803C0000080	18,000.00
04/10	Overdraft Fee Adjustment	60.00
04/17	Bank Miscellaneous Credit	60.00
04/18	Asap Grant Pay 041803 041703C0000072	16,500.00
	Total	**50,620.00**

Withdrawals and Debits

Date	*Description*	*Amount*
03/25	American Express Elec Remit 032503 030324060061450	1,486.80
03/26	Insufficient Funds Service Fee	60.00
03/27	Insufficient Funds Service Fee	60.00
04/10	American Express Elec Remit 041003 030408060051713	1,000.00

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 Computer Aided Surgery Inc

Withdrawals and Debits

Date	Description	Amount
04/21	American Express Elec Remit 042103 030419060425493	2,453.69
	Total	**5,060.49**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10809	04/10	94.95	10841*	04/10	17.27	10857	04/09	3,276.21
10819*	03/27	287.84	10846*	04/01	1,695.15	10858	04/14	1,130.10
10820	04/18	295.00	10847	03/26	1,856.76	10862*	04/11	3,564.84
10821	04/02	107.51	10848	03/25	3,276.20	10876*	04/14	100.00
10825*	04/14	94.95	10849	03/26	1,182.66	10877	04/15	813.25
10827*	04/10	33.47	10850	03/25	3,606.80	10881*	04/21	100.00
10828	03/27	185.67	10851	04/03	518.93	10882	04/21	100.00
10834*	03/25	500.95	10852	04/03	215.29	10887*	04/16	4,640.10
10835	03/25	205.05	10853	04/08	715.00	10890*	04/18	1,856.76
10836	03/26	1,000.00	10854	04/08	433.33	10892*	04/18	4,123.25
10837	04/01	5,000.00	10855	04/15	1,695.16	10913*	04/21	4,415.86
10839*	03/25	100.00	10856	04/10	1,856.76	10916*	04/21	100.00

** indicates gap in check sequence*

Total (36 checks) 49,195.07

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
03/25	2,059.79	04/02	6,624.20	04/11	12,958.15	04/18	14,769.58
03/26	2,039.63 -	04/03	5,889.98	04/14	11,633.10	04/21	7,600.03
03/27	2,573.14 -	04/08	4,741.65	04/15	9,124.69		
03/28	3,426.86	04/09	19,465.44	04/16	4,484.59		
04/01	6,731.71	04/10	16,522.99	04/17	4,544.59		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

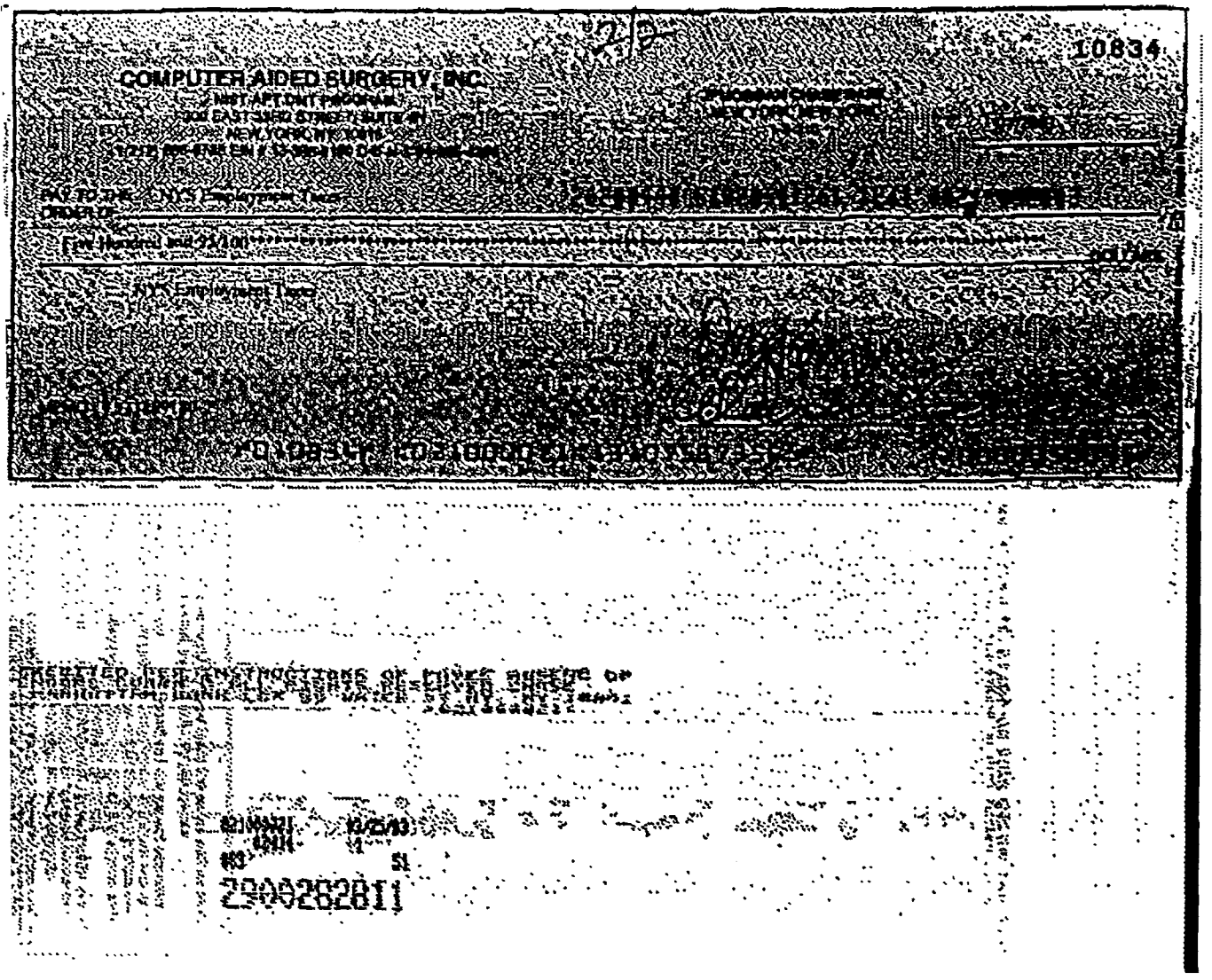
E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

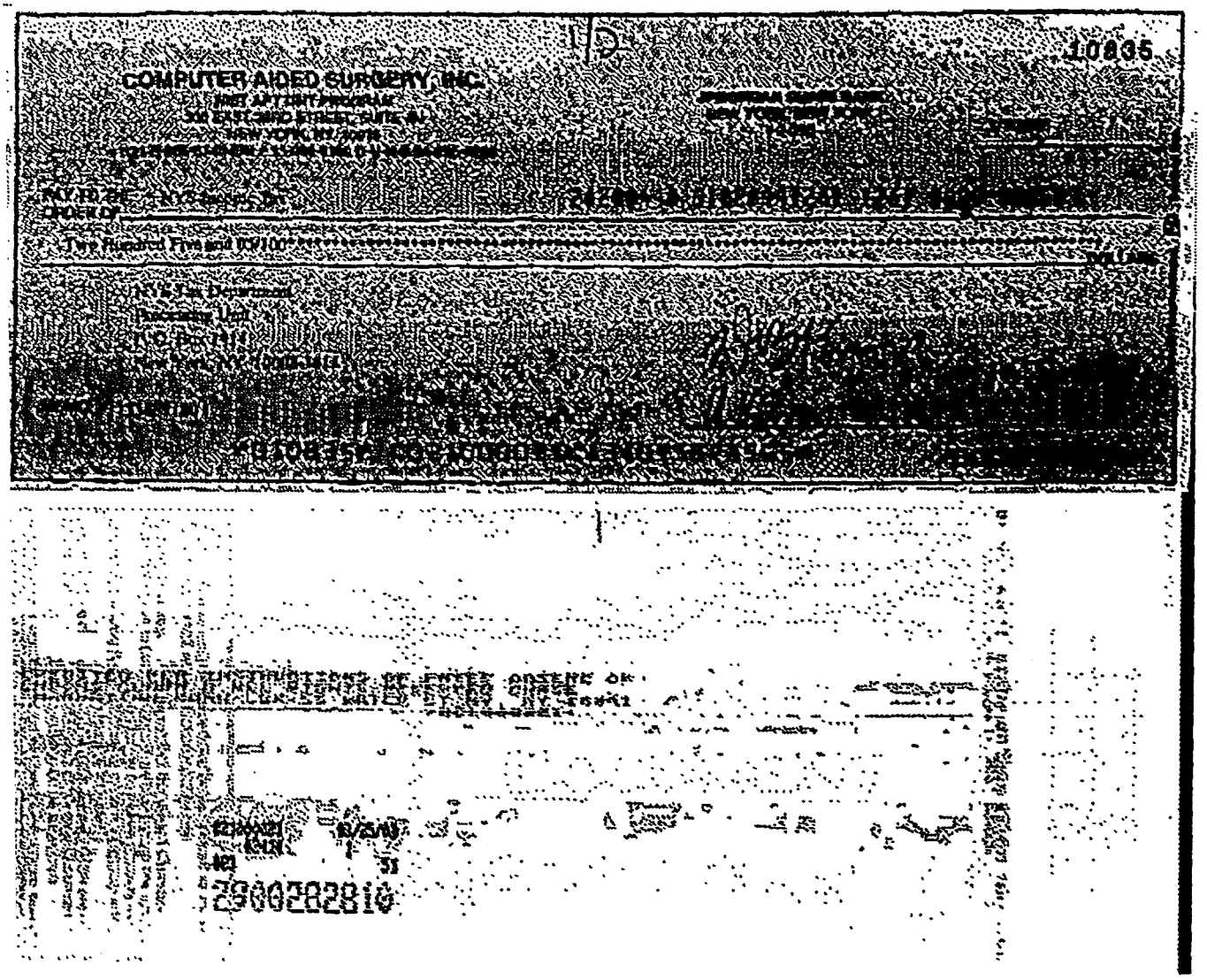
GIVE YOUR BUSINESS A BOOST! **Computer Aided Surgery Inc**

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities. Call 1-800-CHASE24 and select option 4 to apply.

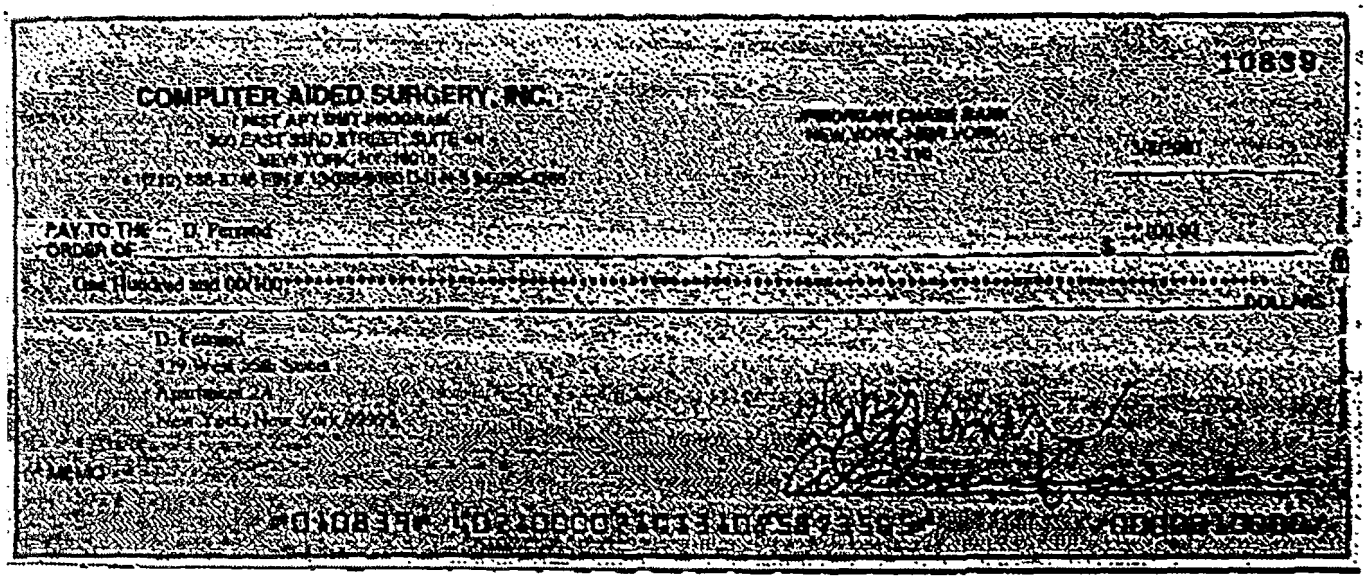
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029282811 Posting date 25-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029282810 Posting date 25-MAR-03

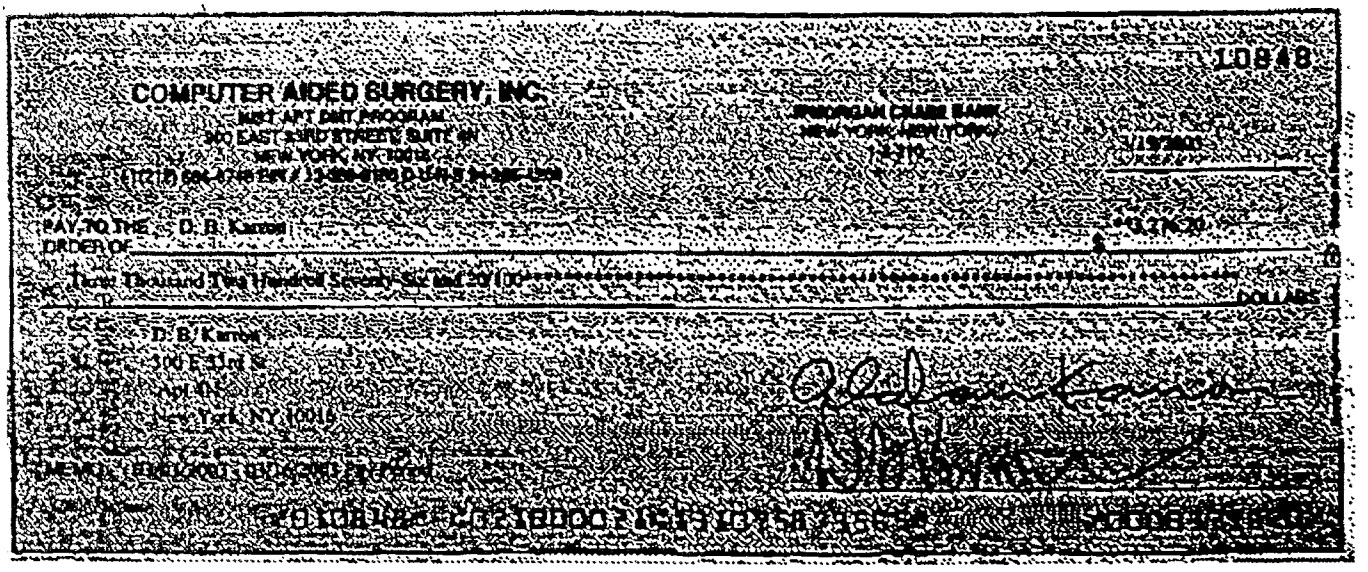


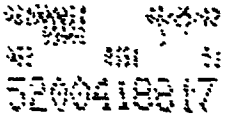
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052418811 Posting date 25-MAR-03



5200418811

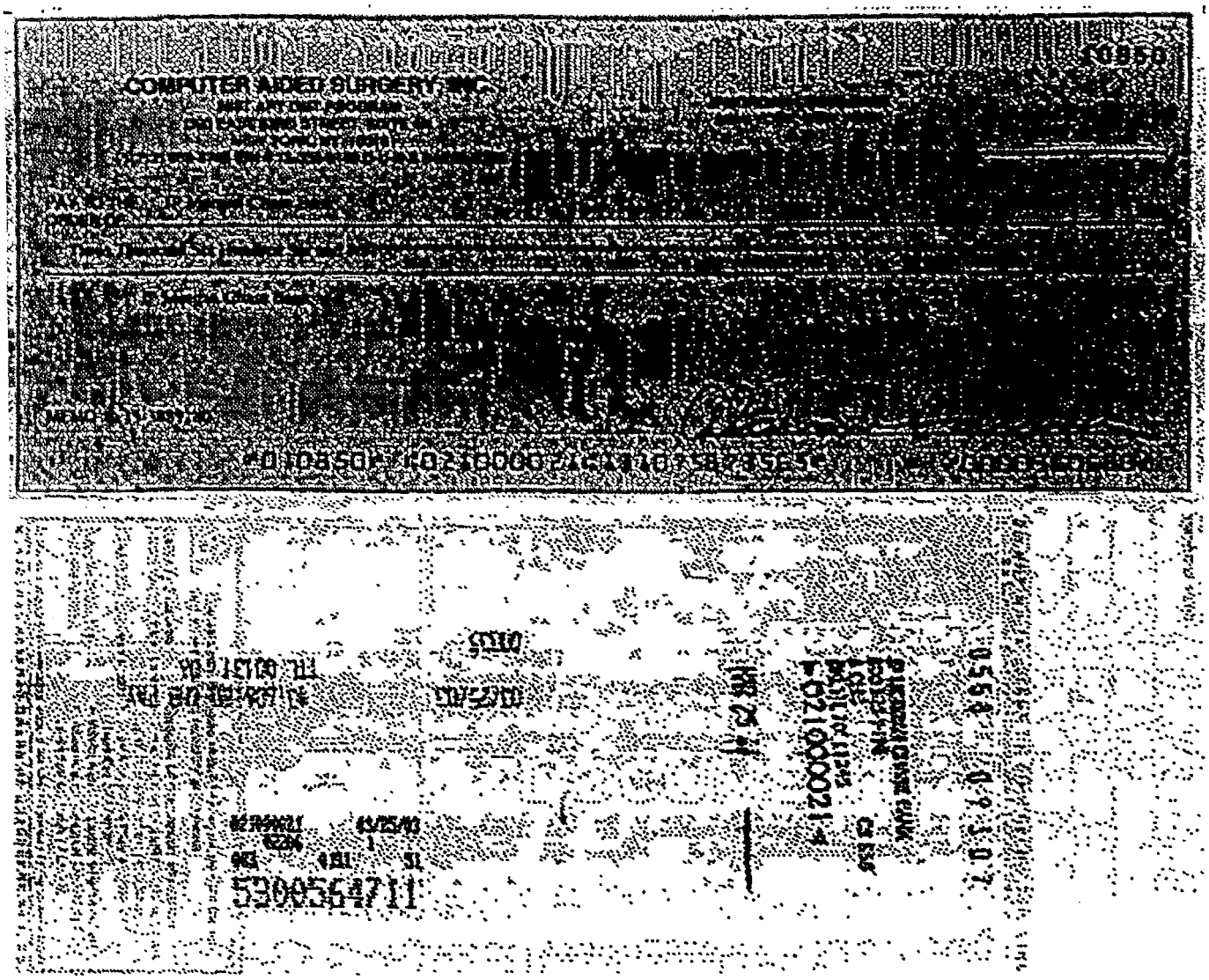
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052418817 Posting date 25-MAR-03



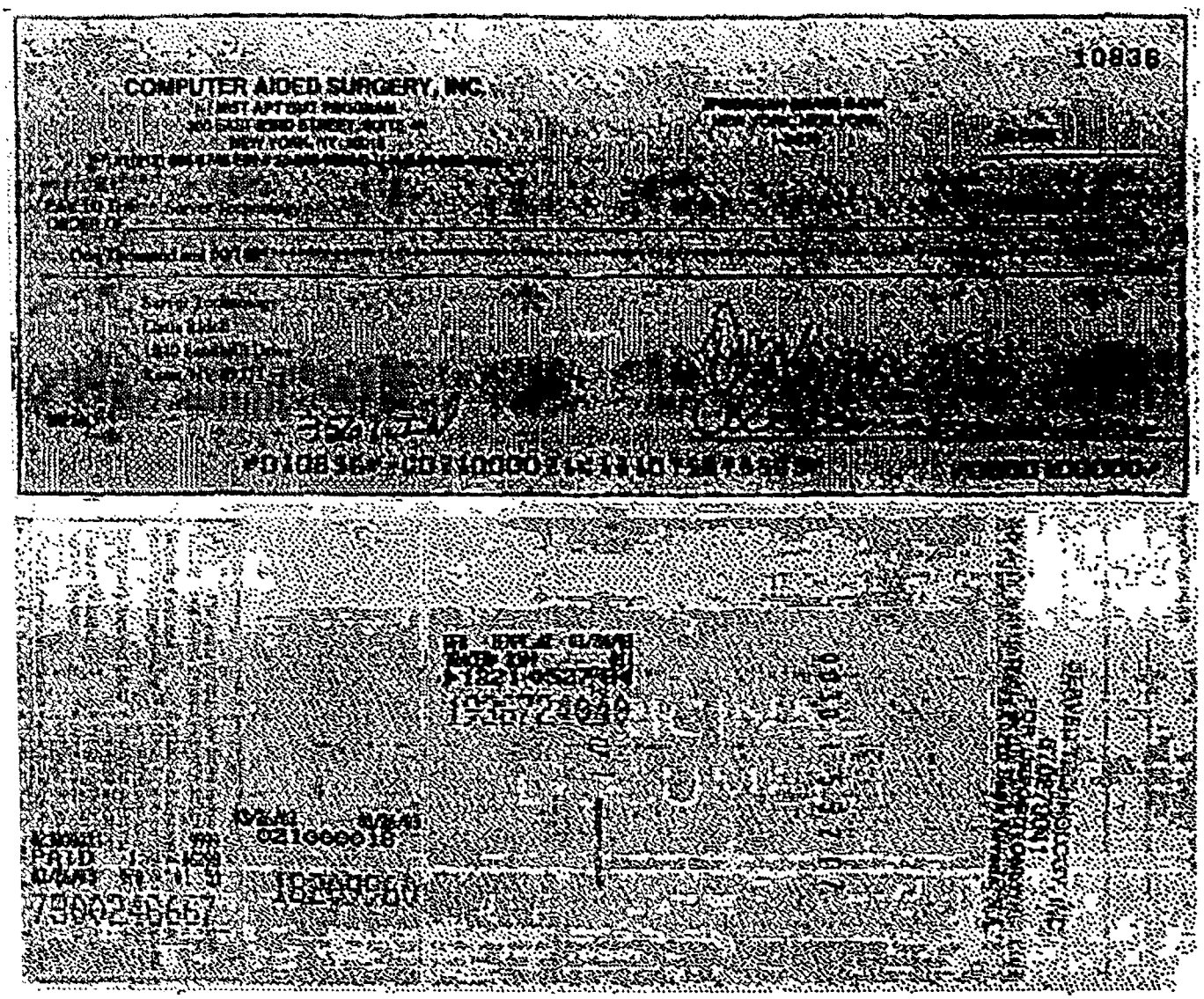


FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-105-849-1665

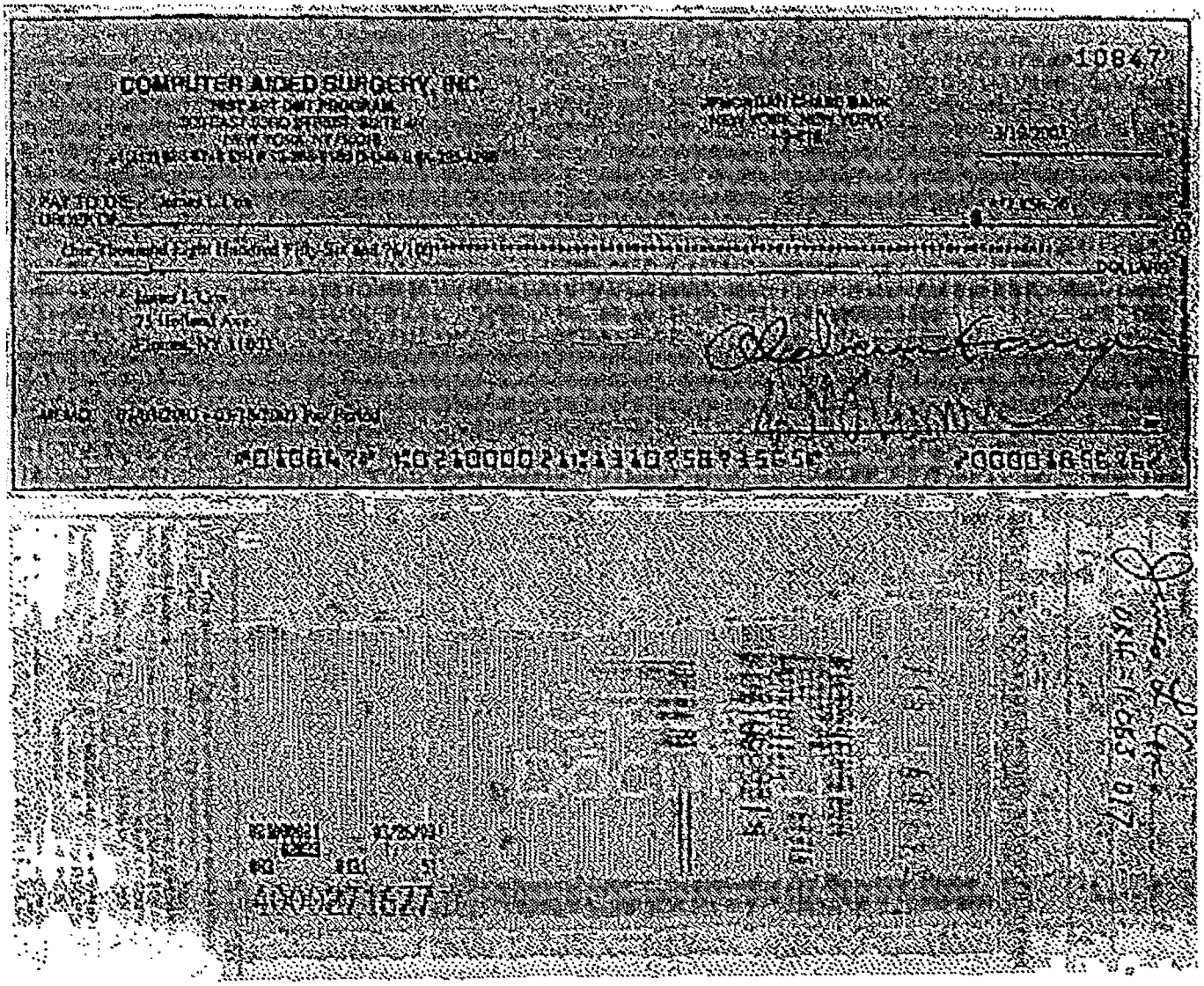
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053564711 Posting date 25-MAR-03



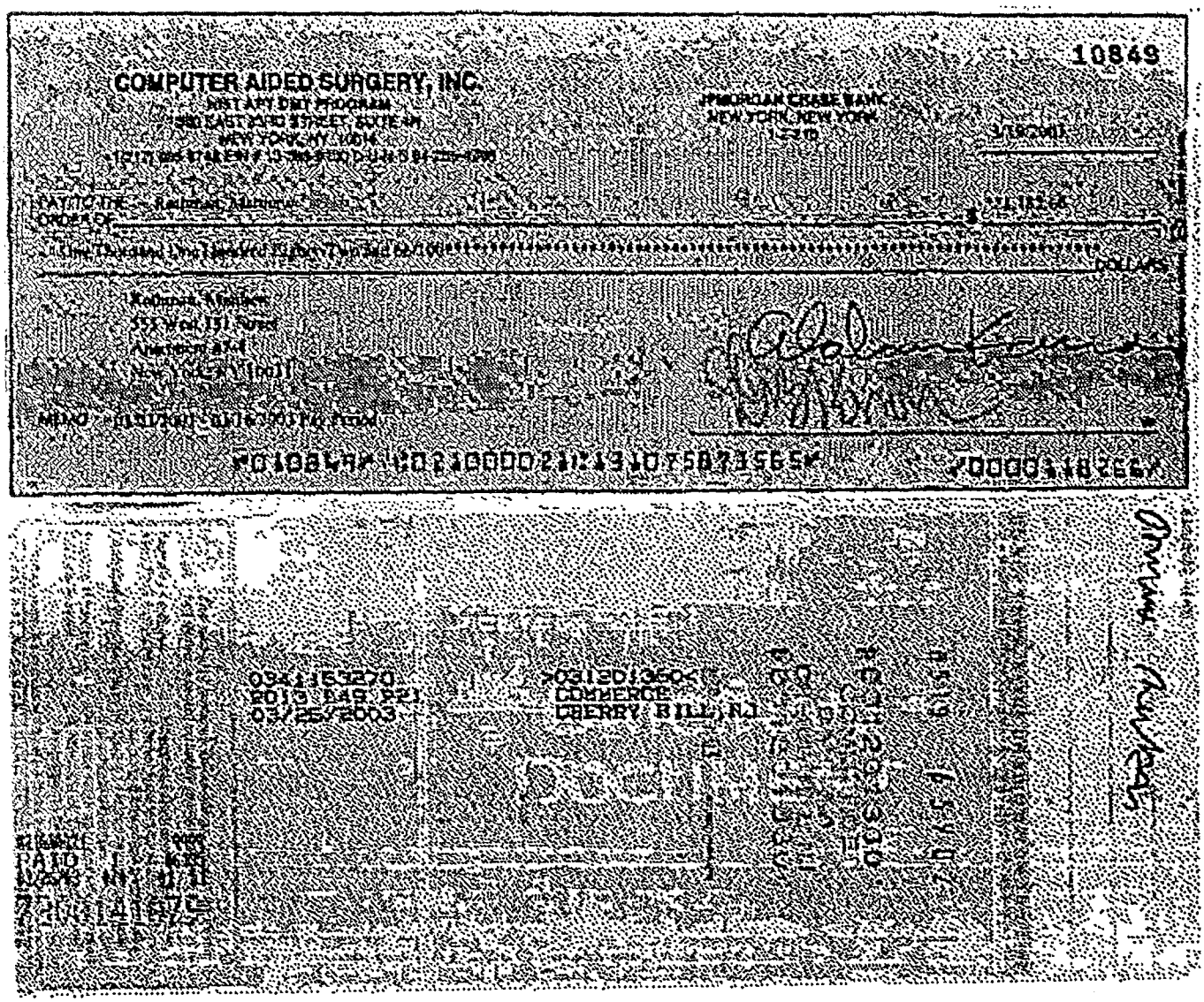
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073248667 Posting date 26-MAR-03



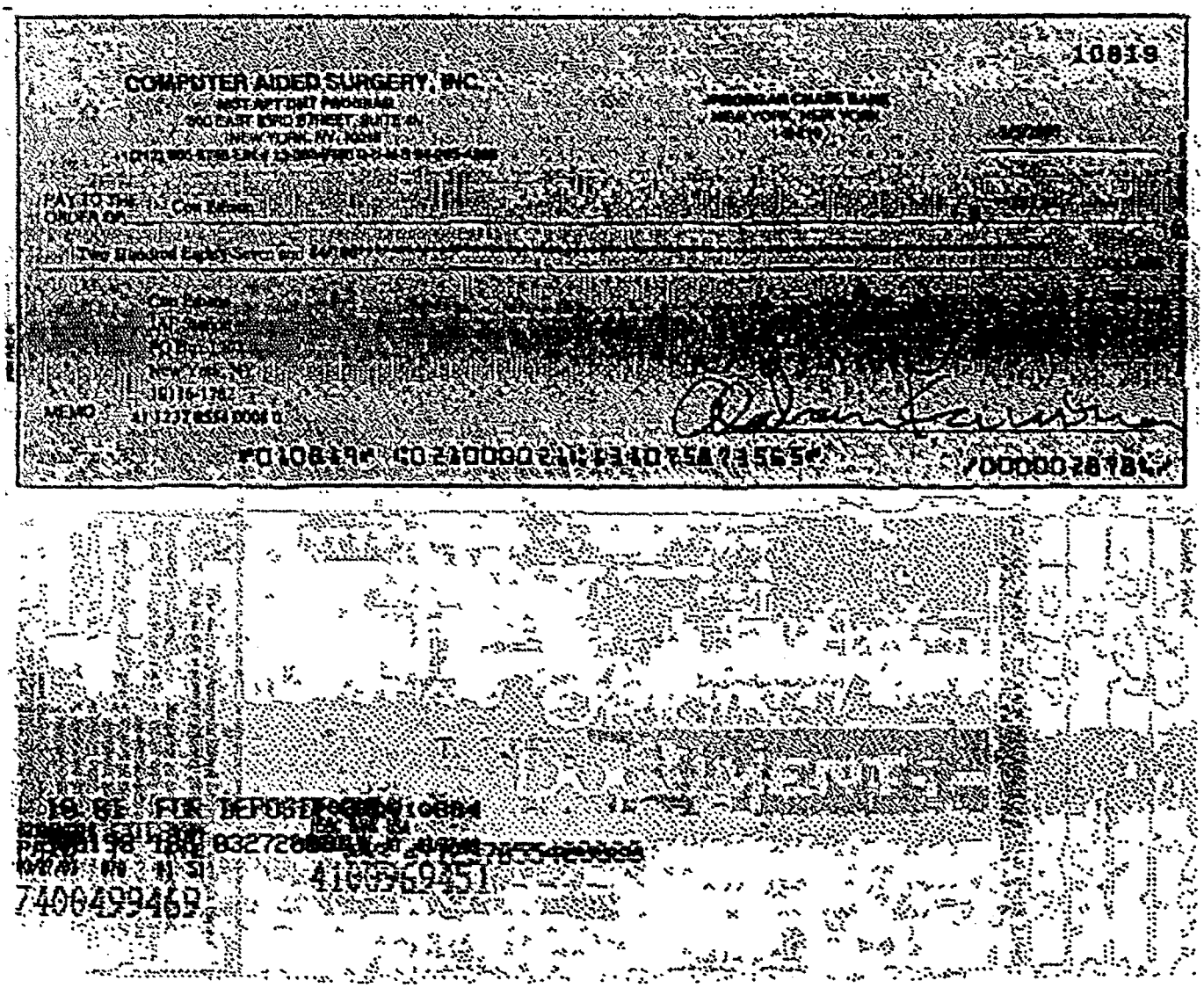
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040271677 Posting date 26-MAR-03



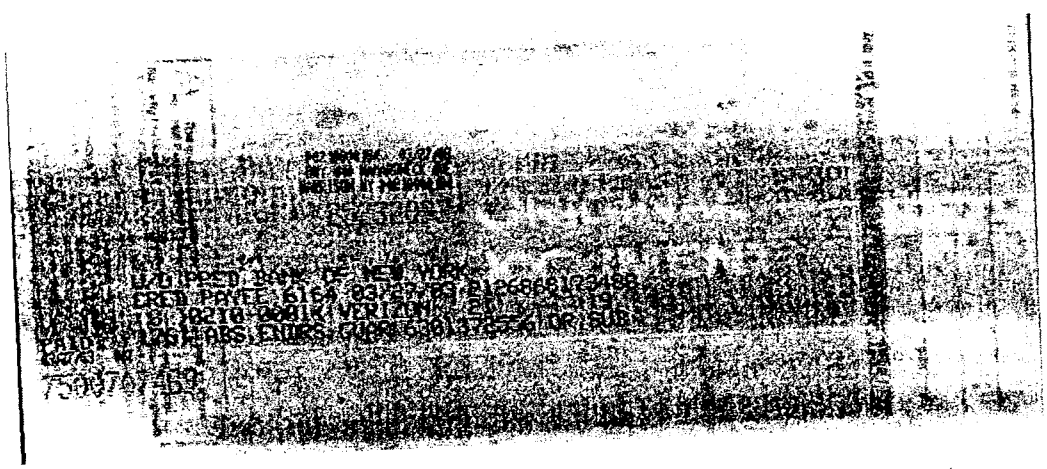
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073141079 Posting date 26-MAR-03



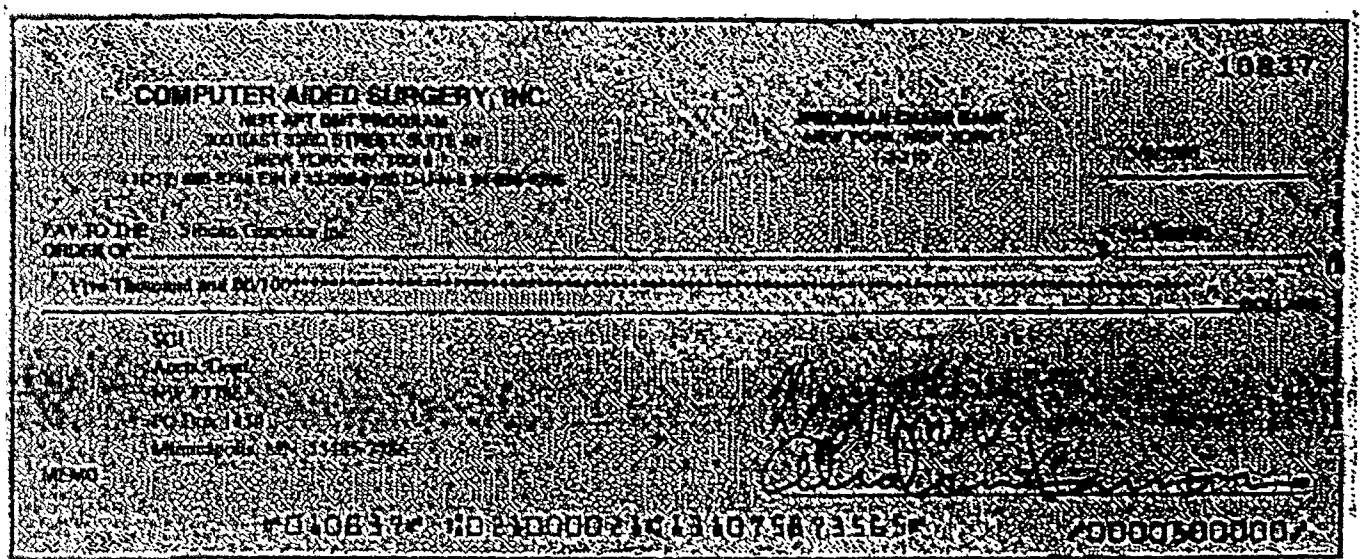
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074499469 Posting date 27-MAR-03



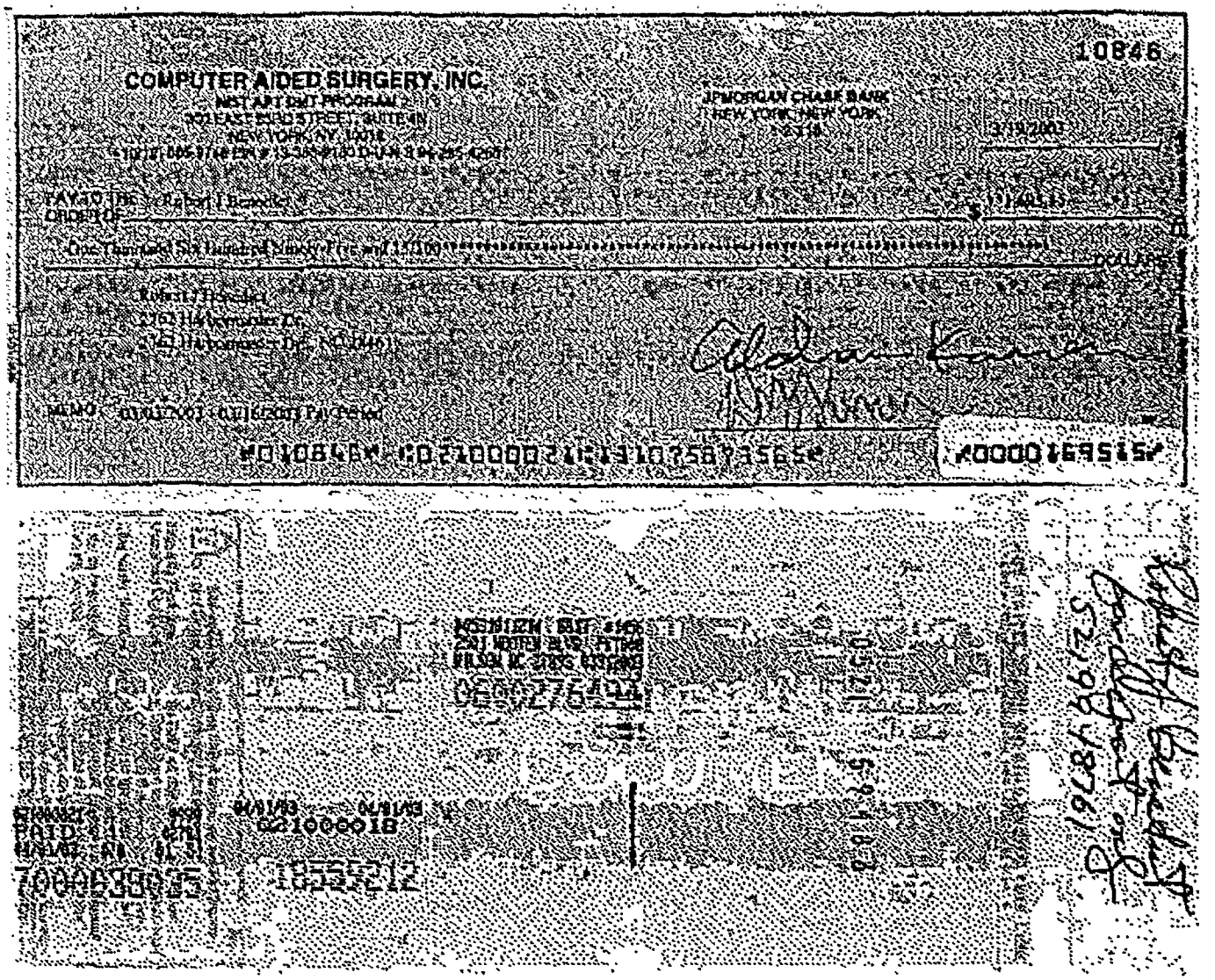
3/27/03



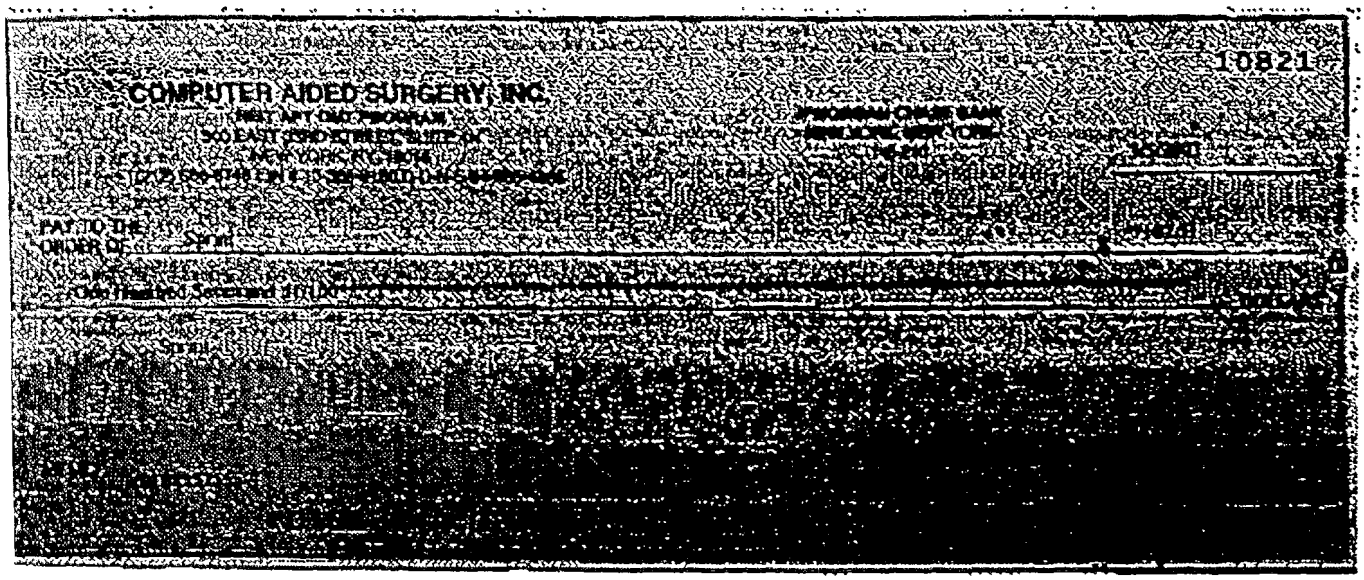
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030280374 Posting date 01-APR-03



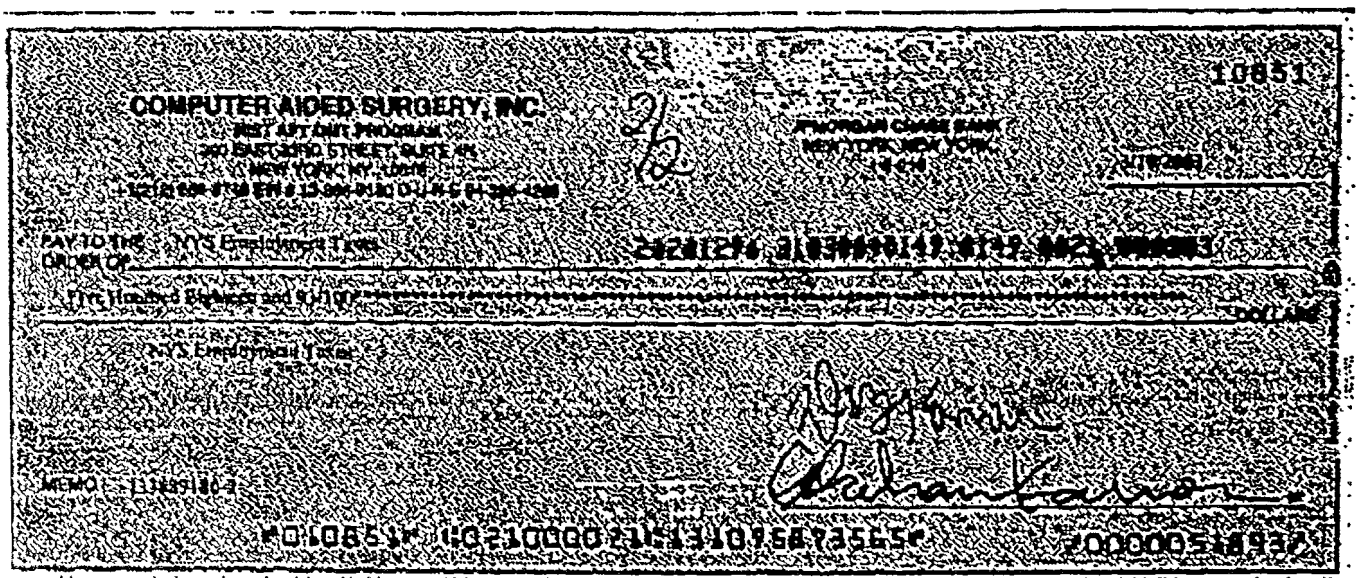
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070038035 Posting date 01-APR-03

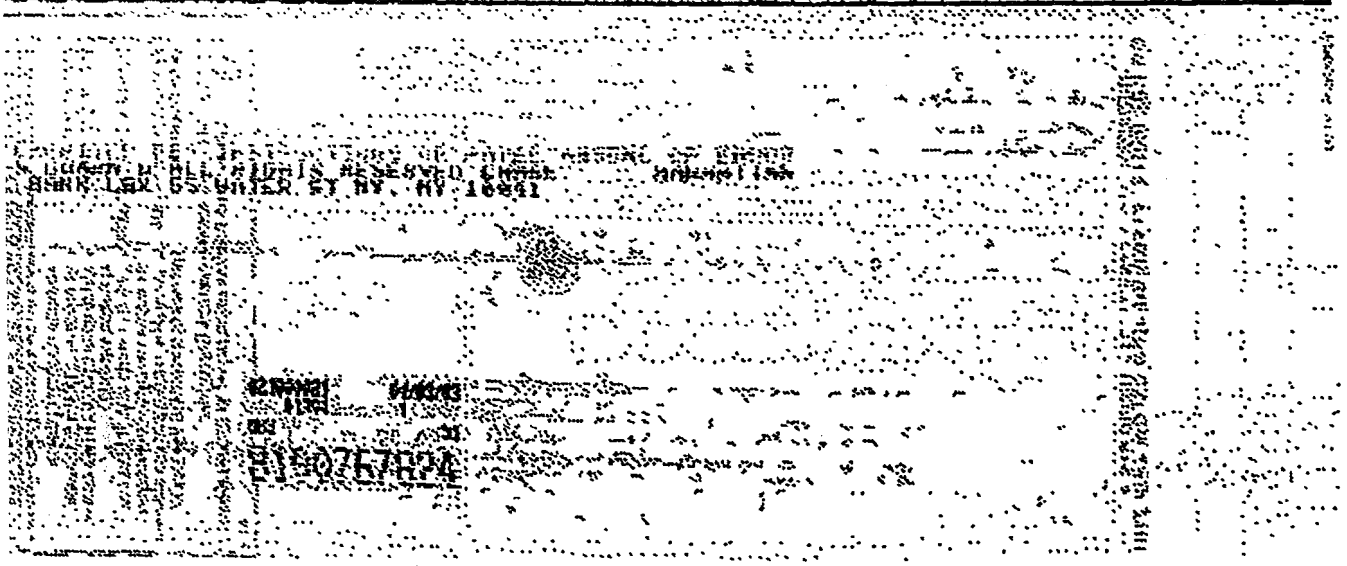


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052379357 Posting date 02-APR-03

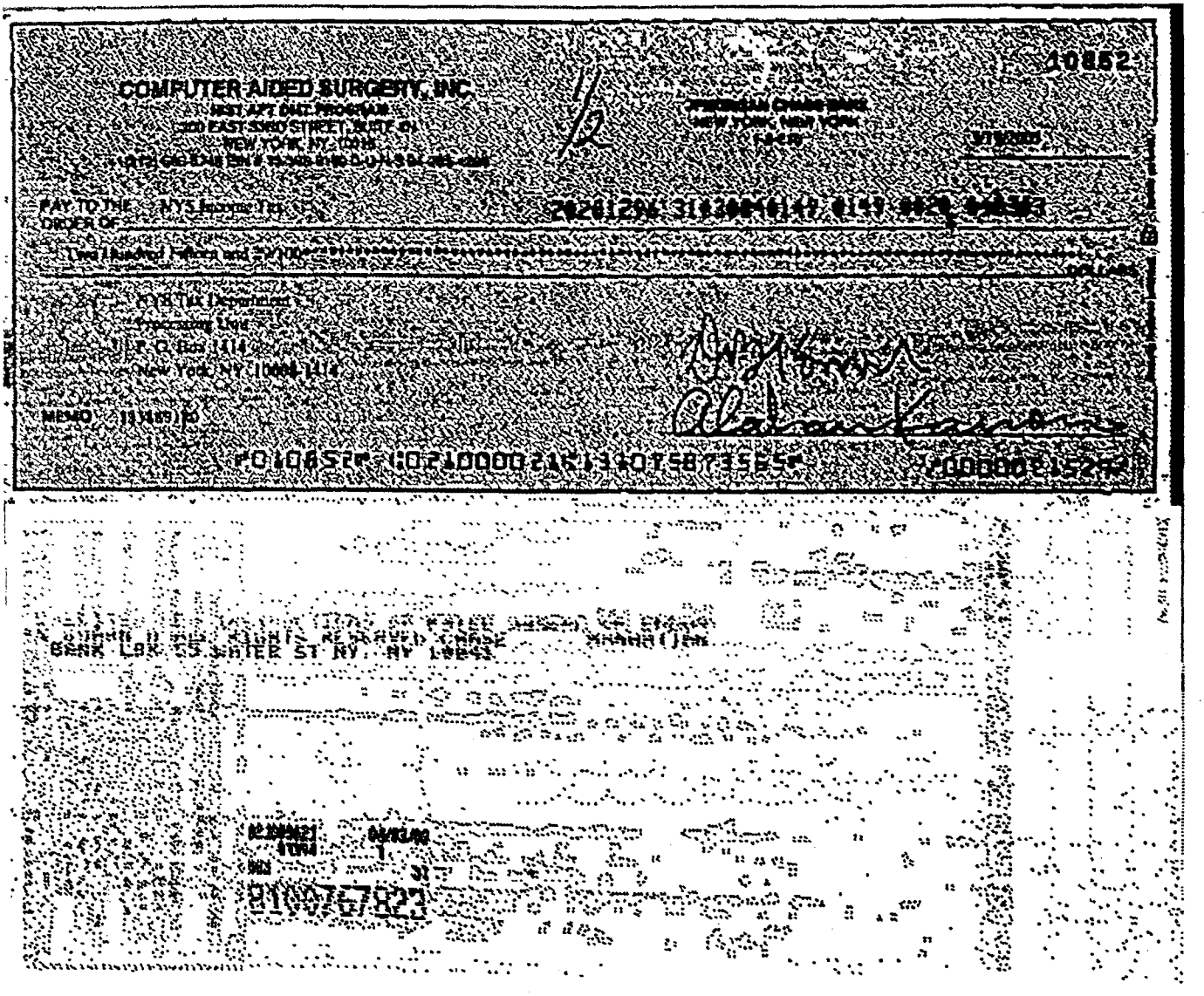


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081767824 Posting date 03-APR-03

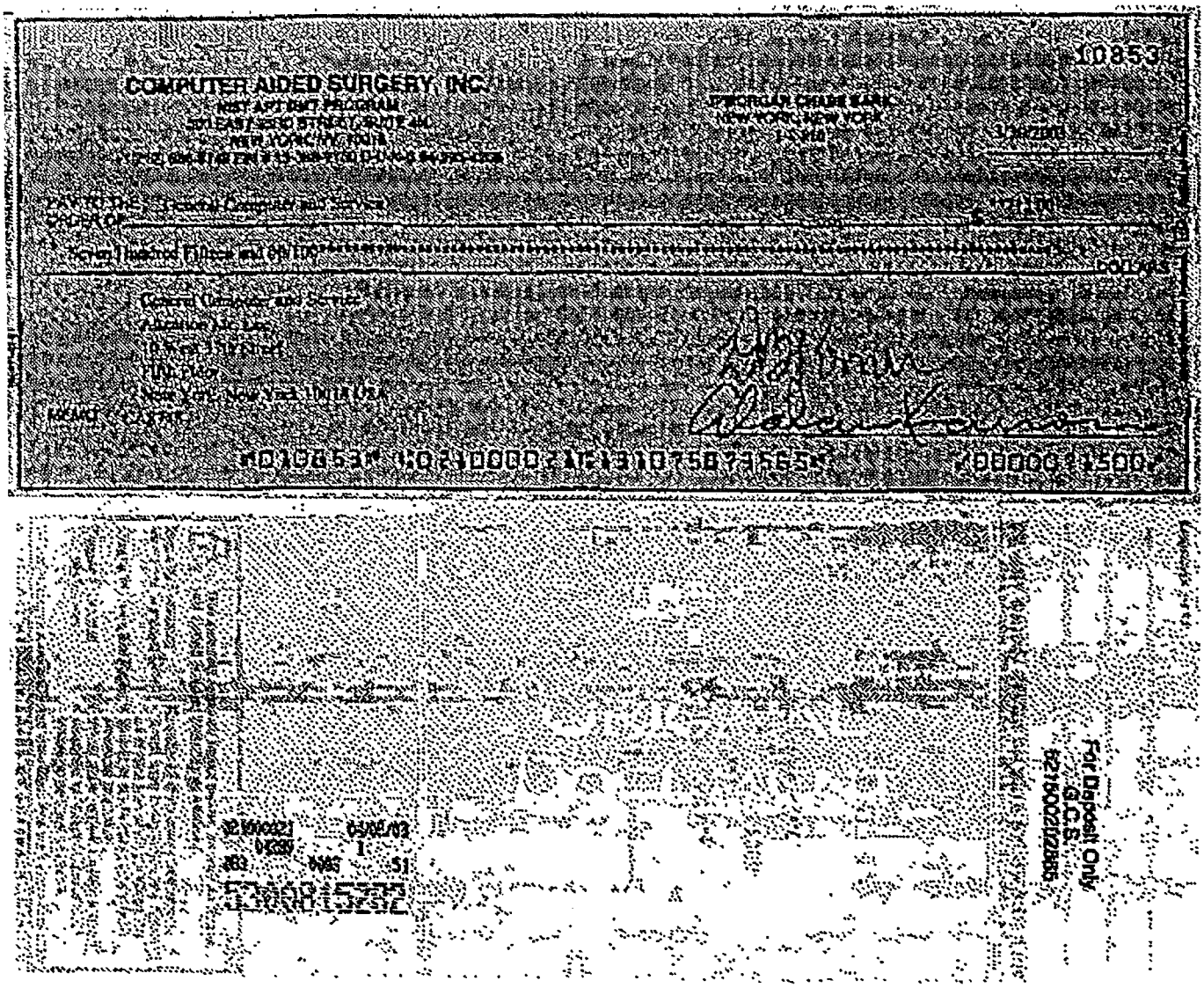




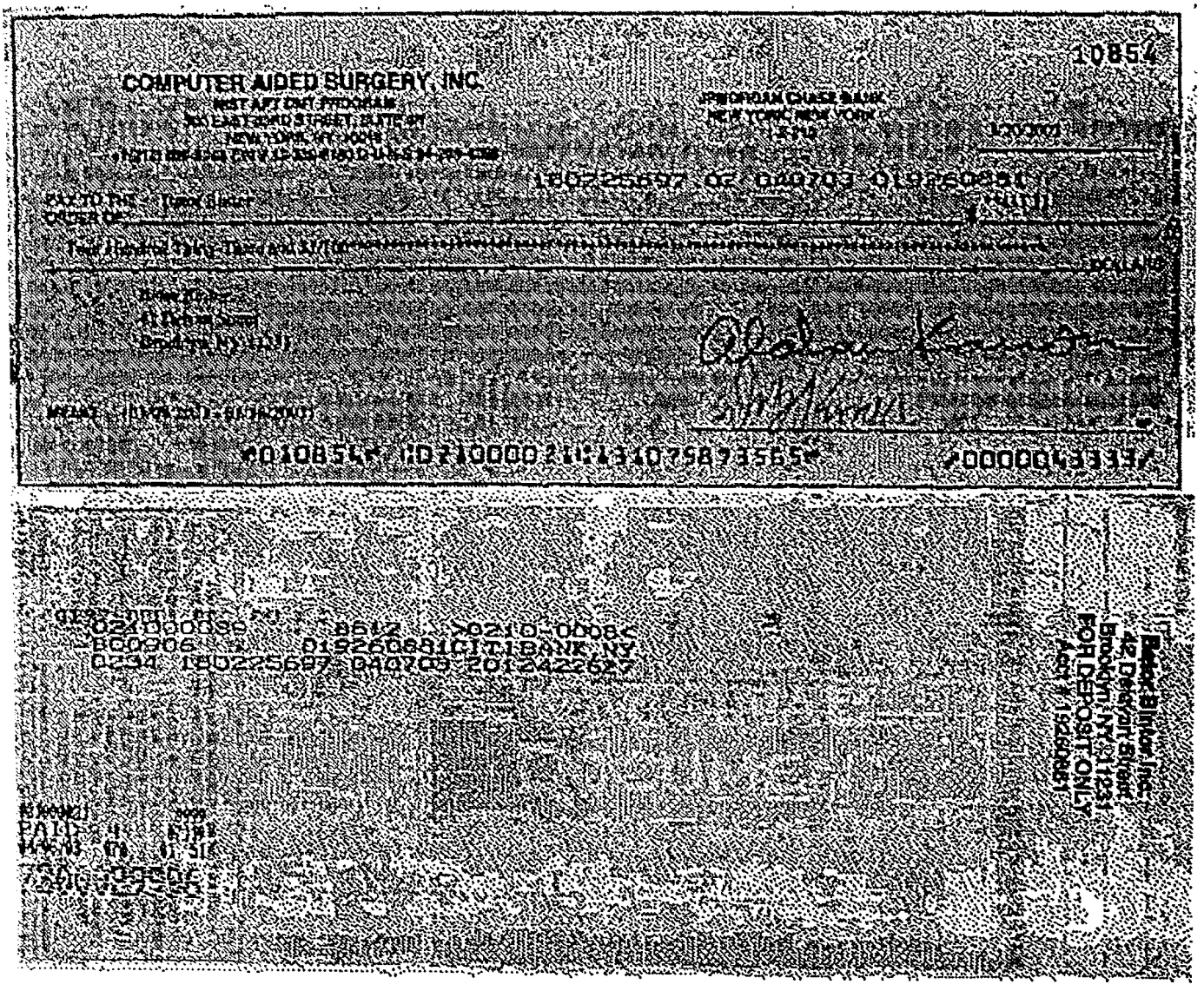
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081767823 Posting date 03-APR-03



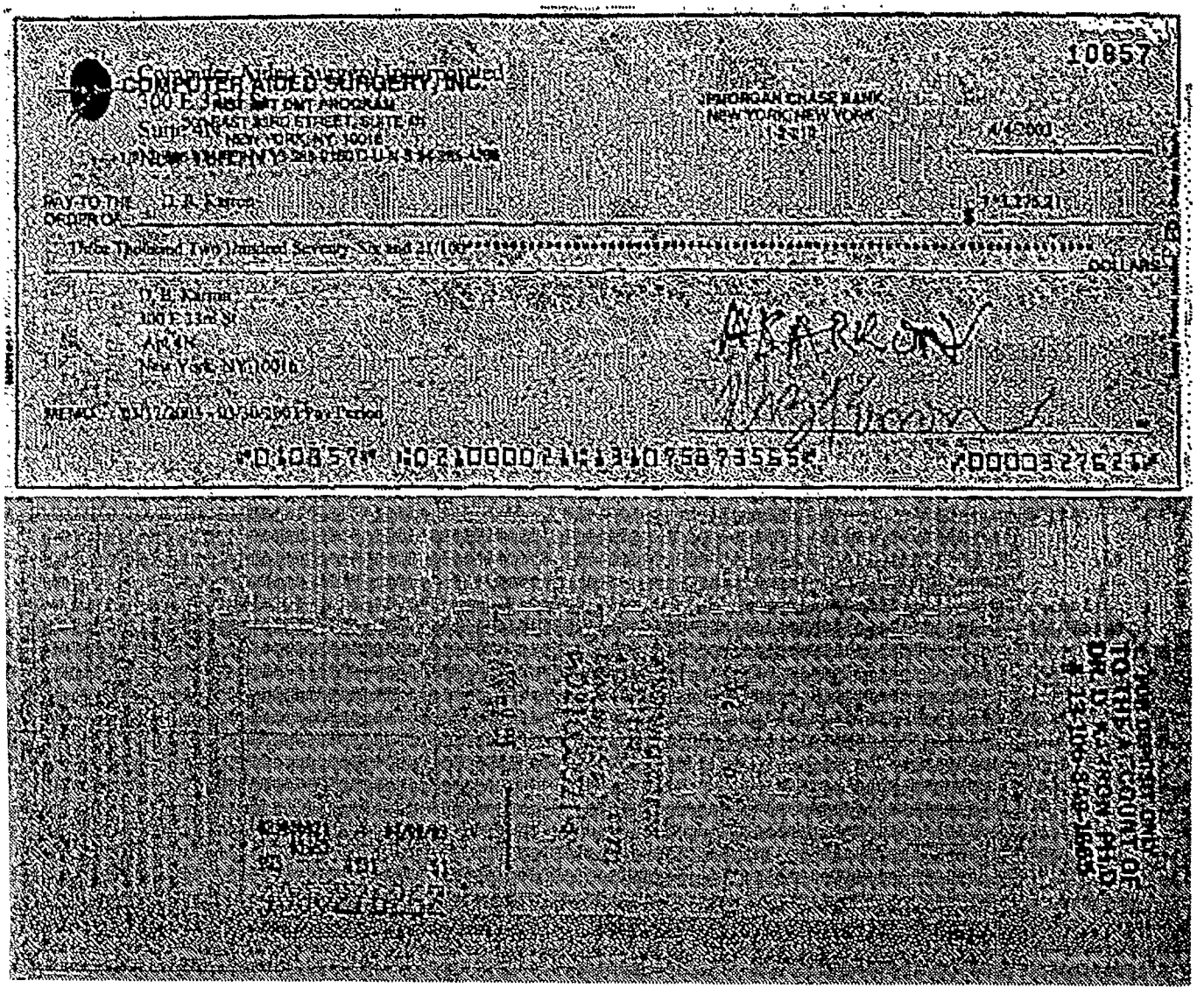
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053815282 Posting date 08-APR-03



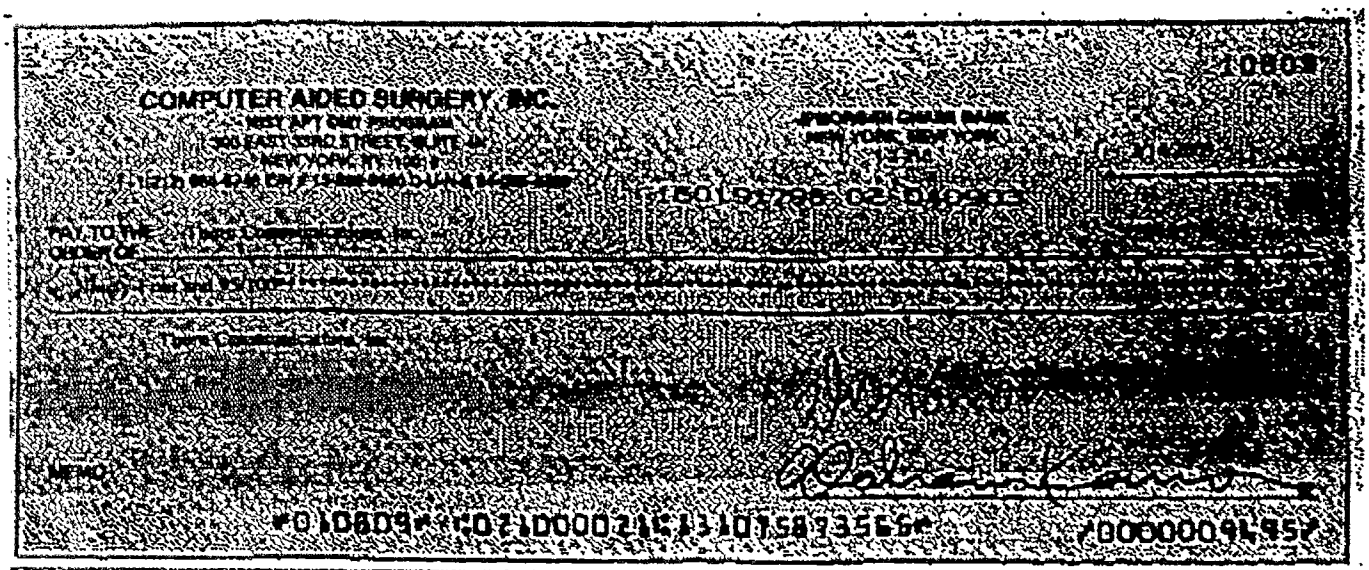
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073029996 Posting date 08-APR-03

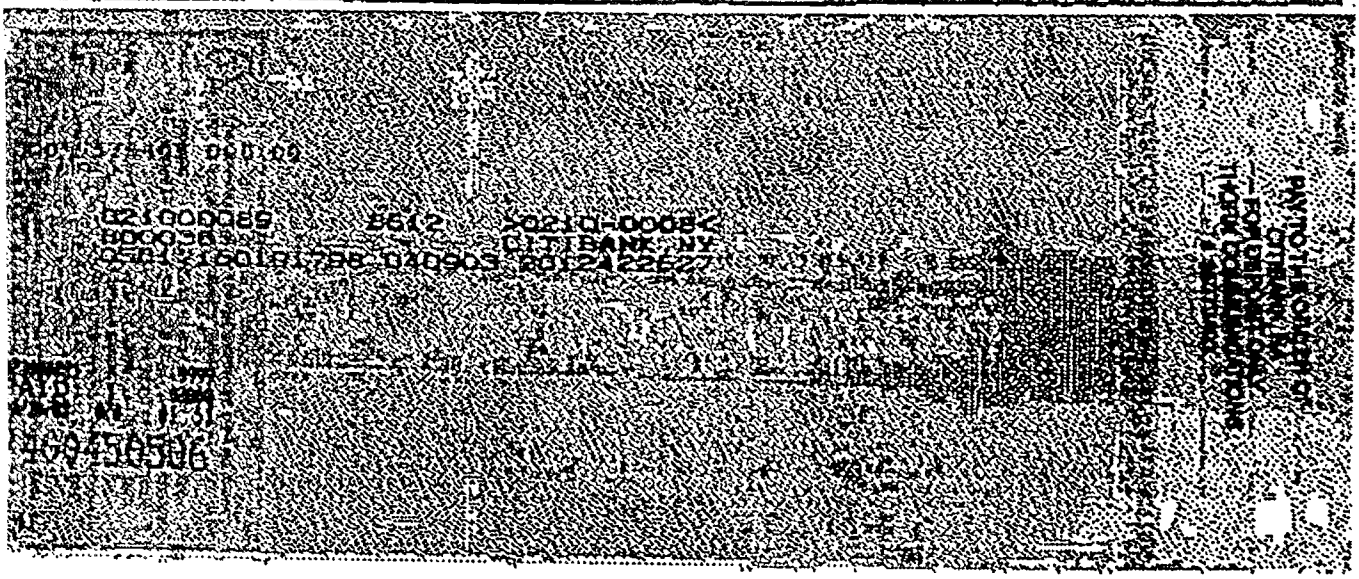


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040276262 Posting date 09-APR-03

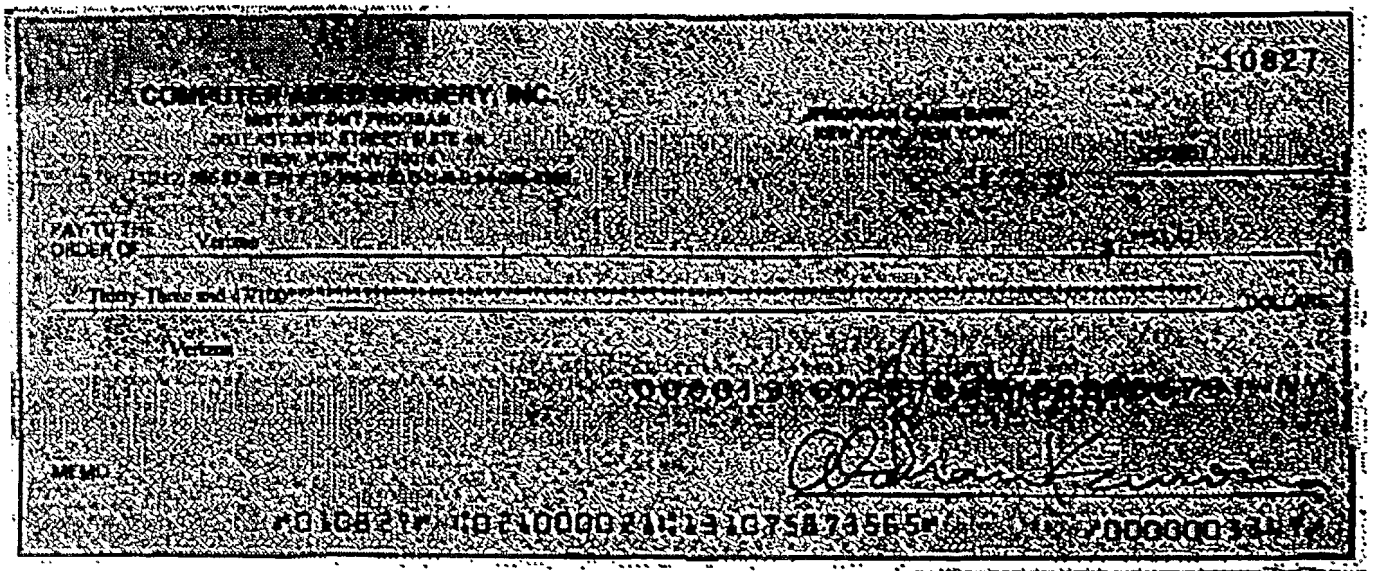


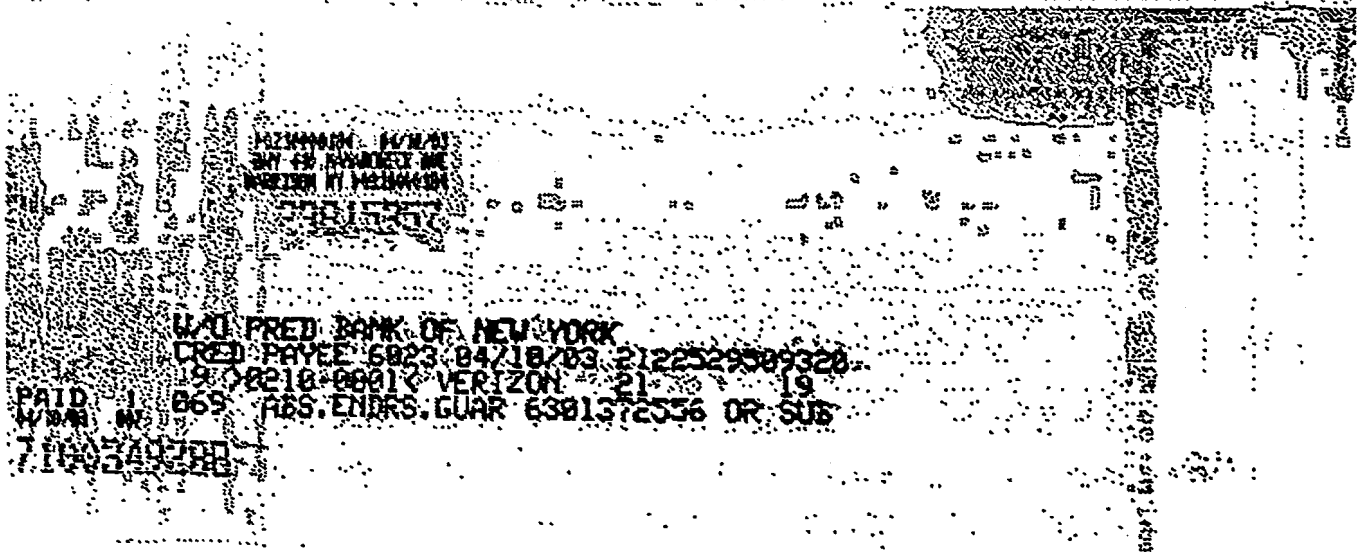
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0074450506 Posting date 10-APR-03



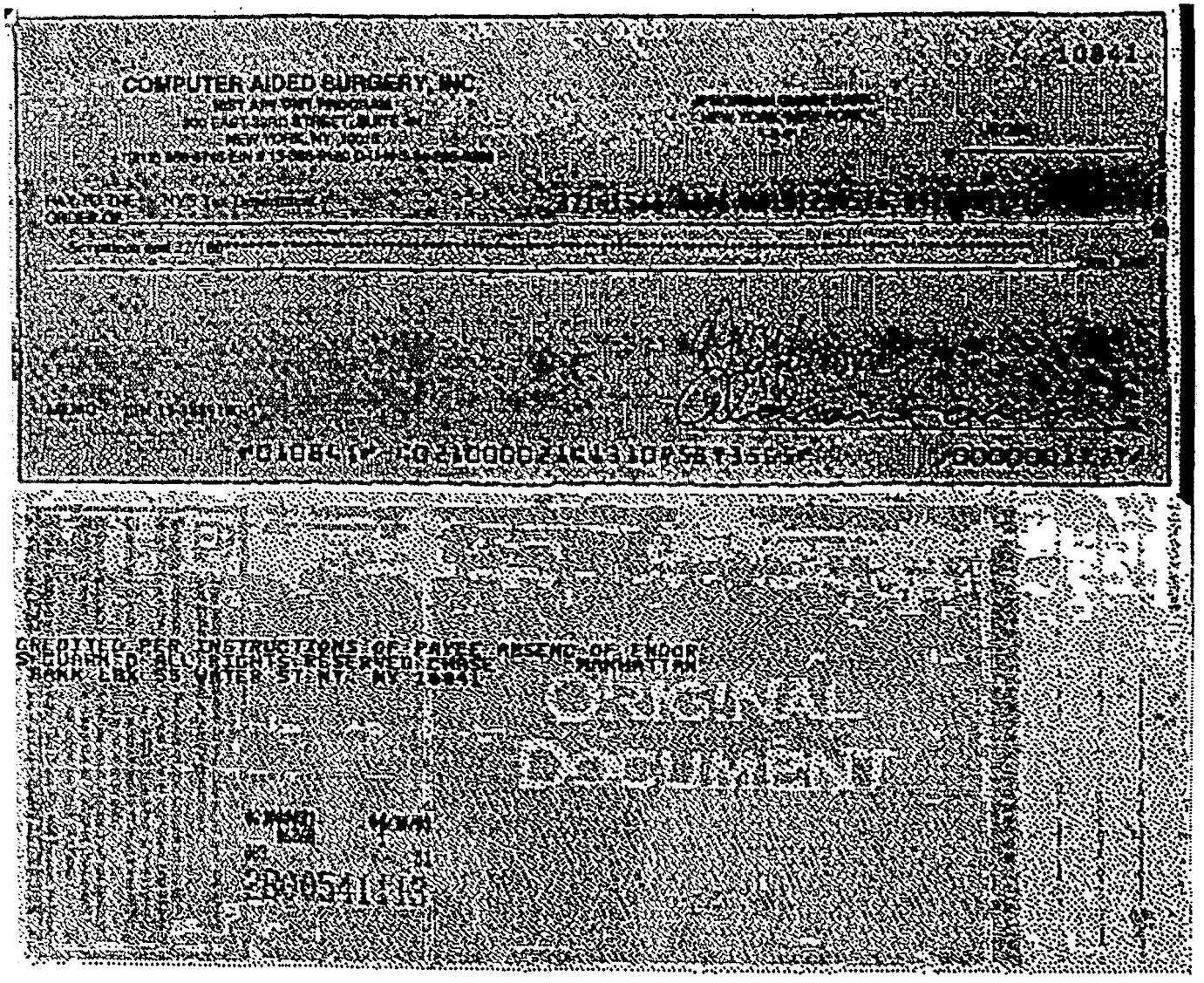


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012188961 Posting date 10-APR-03

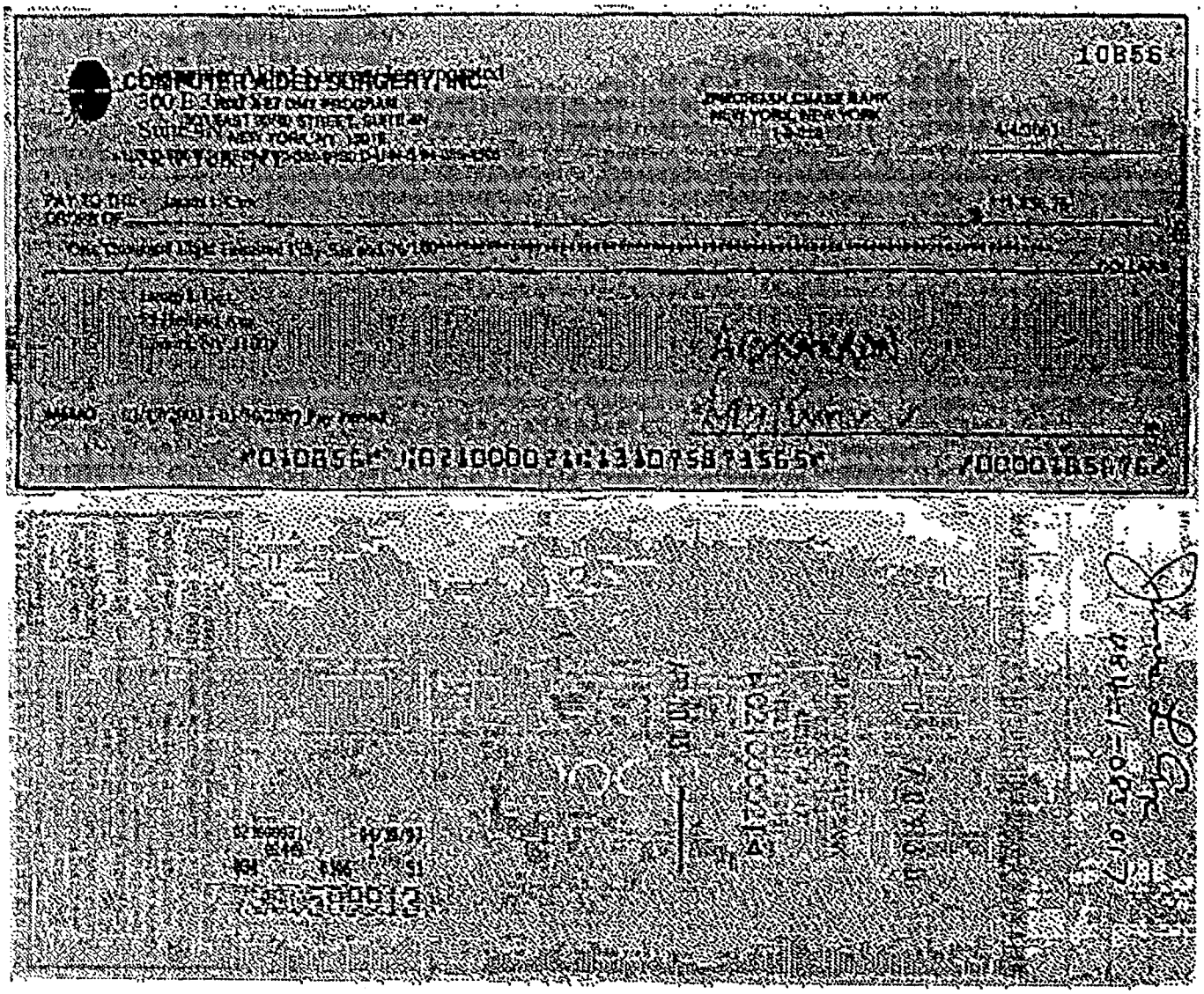




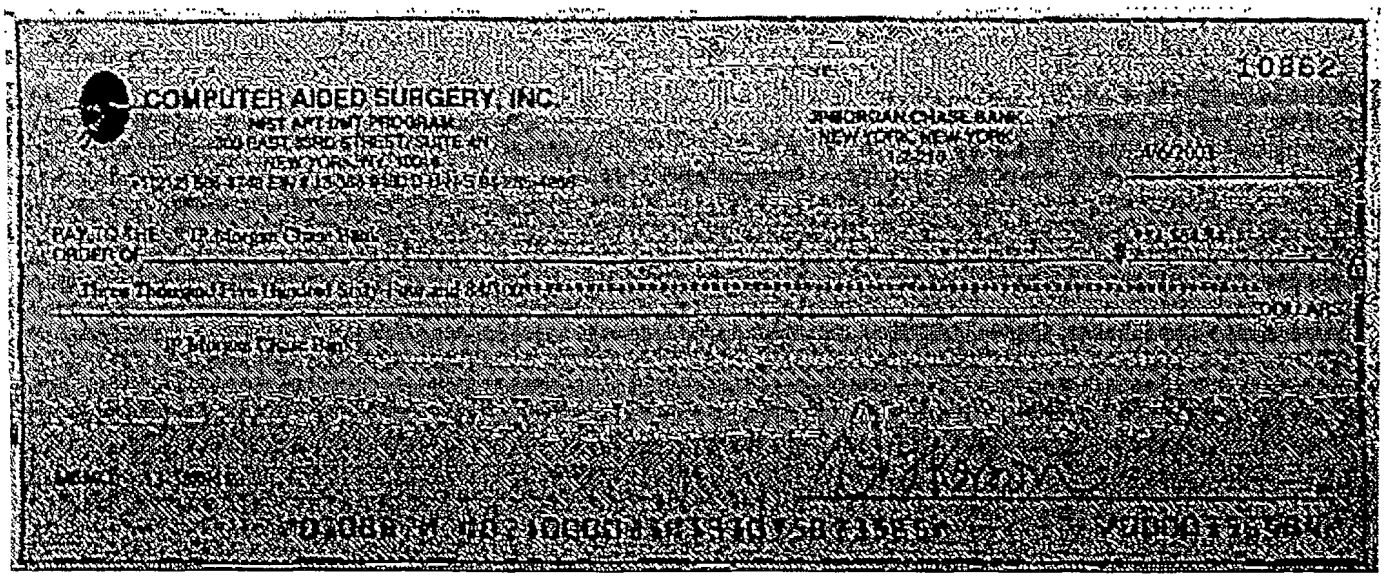
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028541113 Posting date 10-APR-03



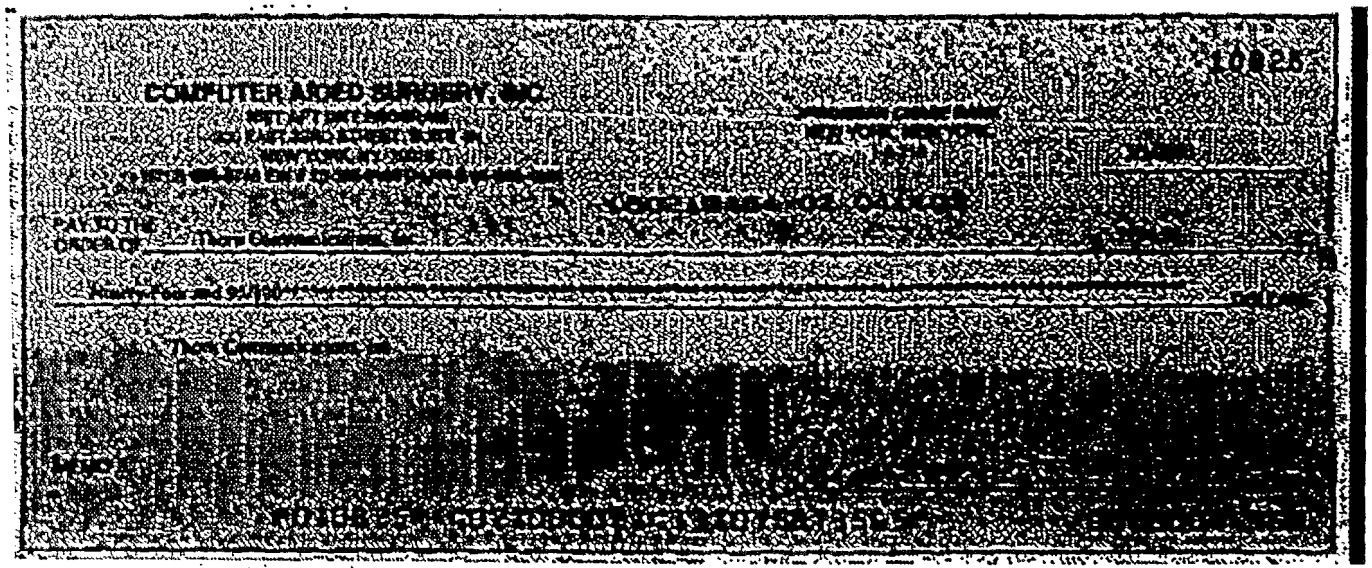
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073589913 Posting date 10-APR-03

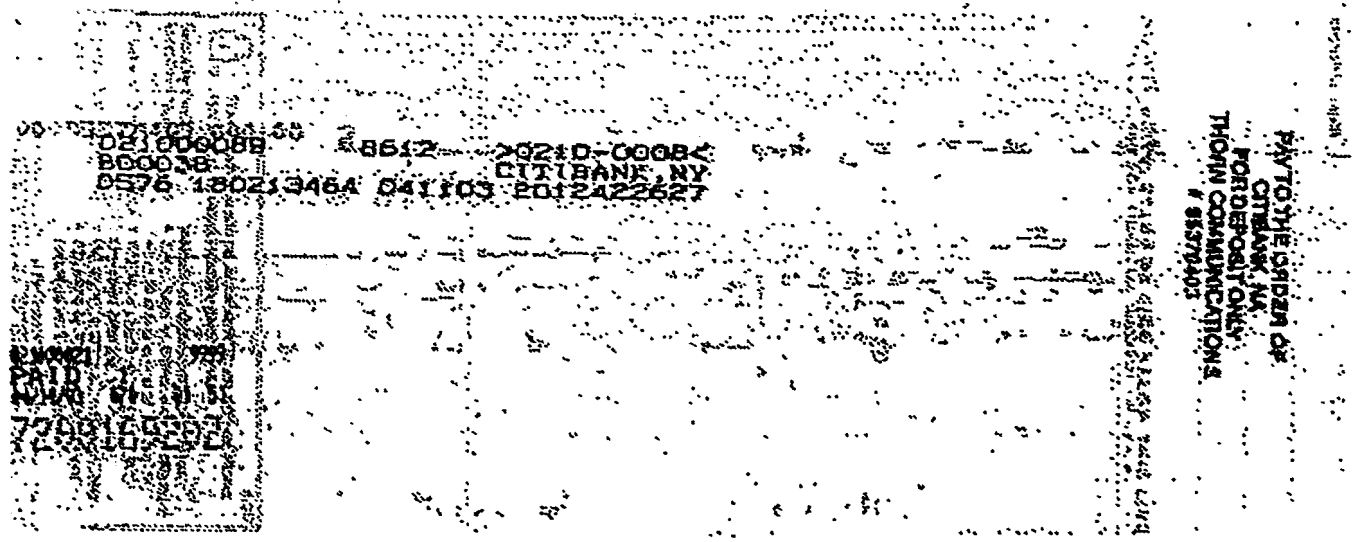


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052776329 Posting date 11-APR-03

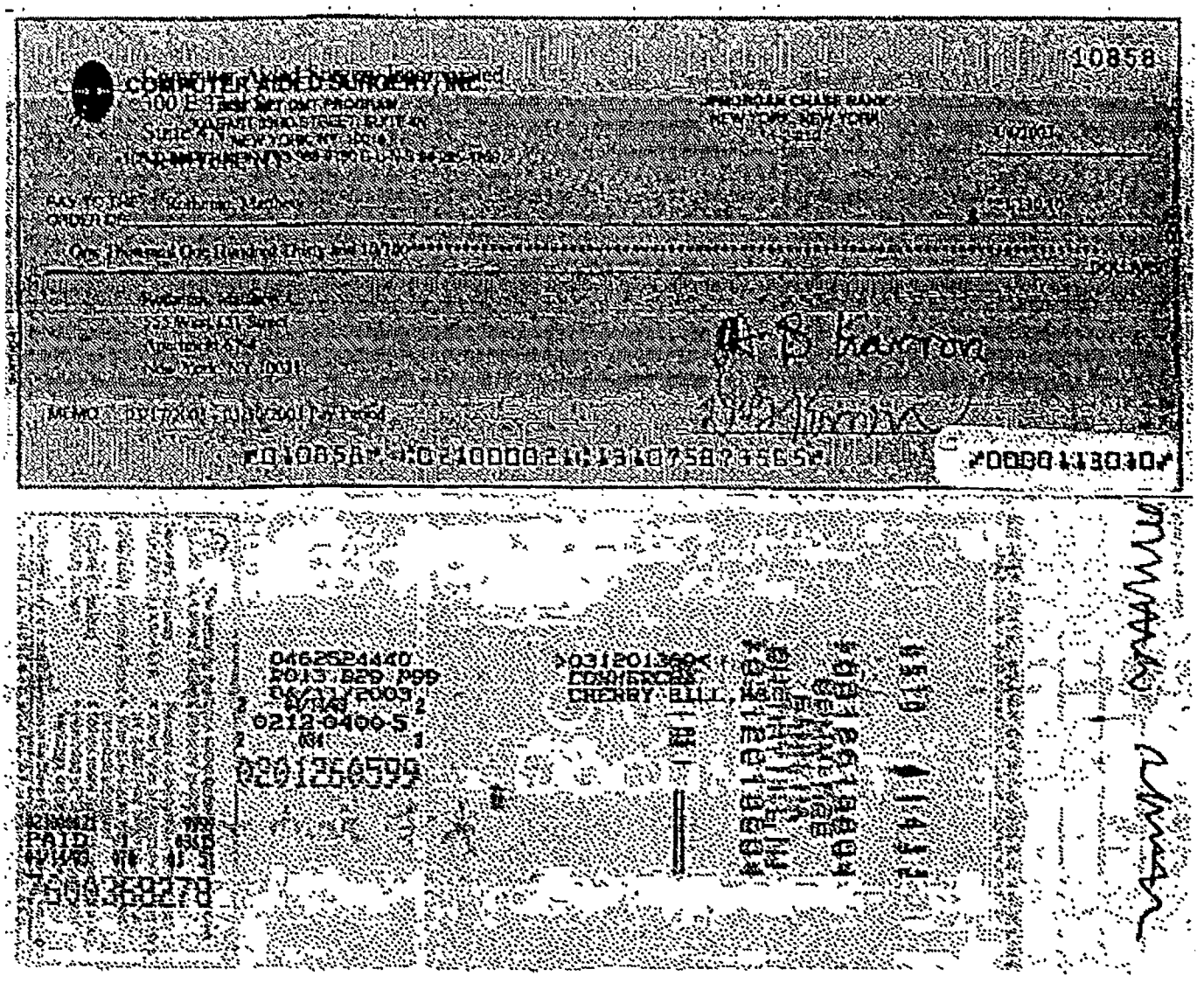


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072169202 Posting date 14-APR-03

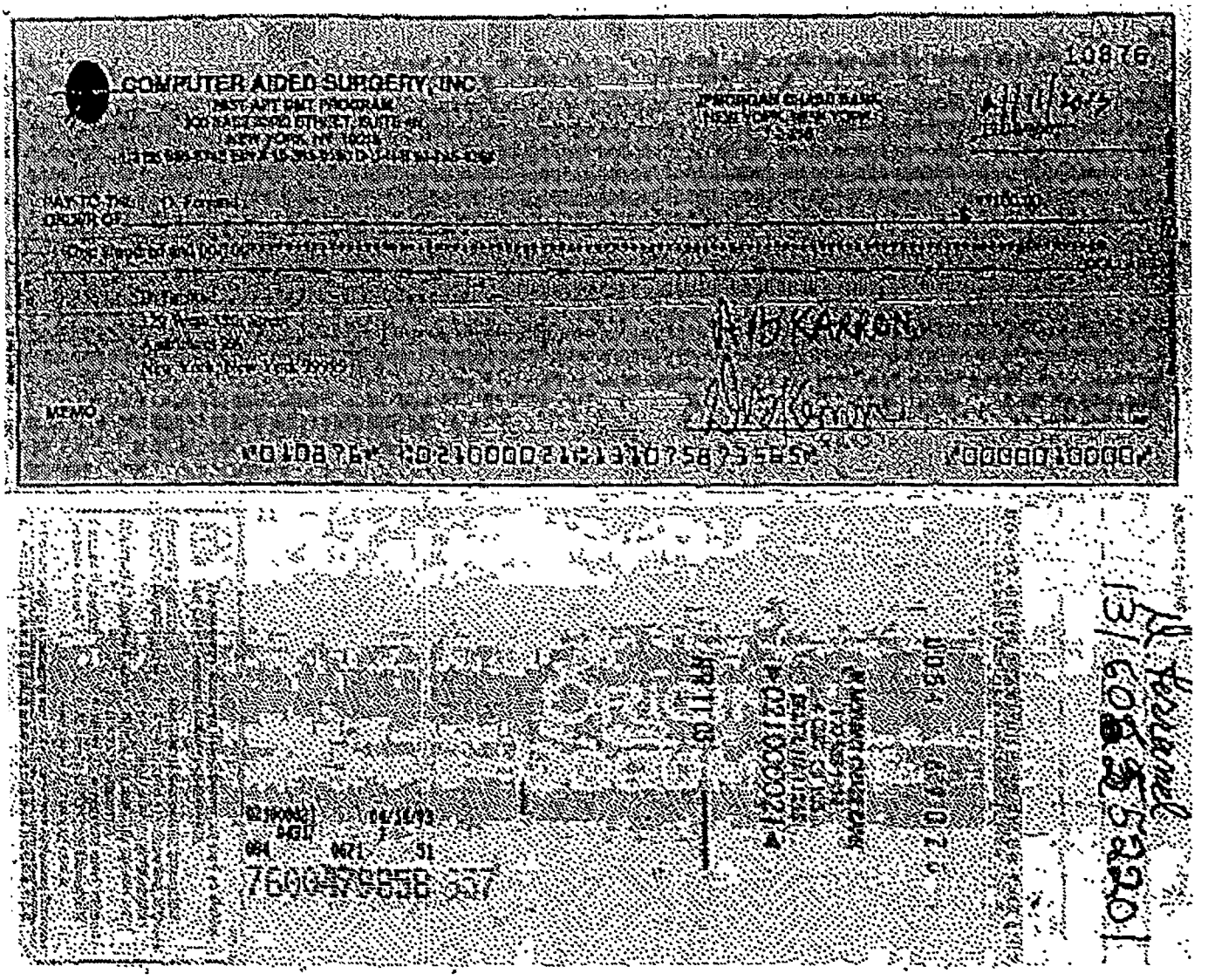




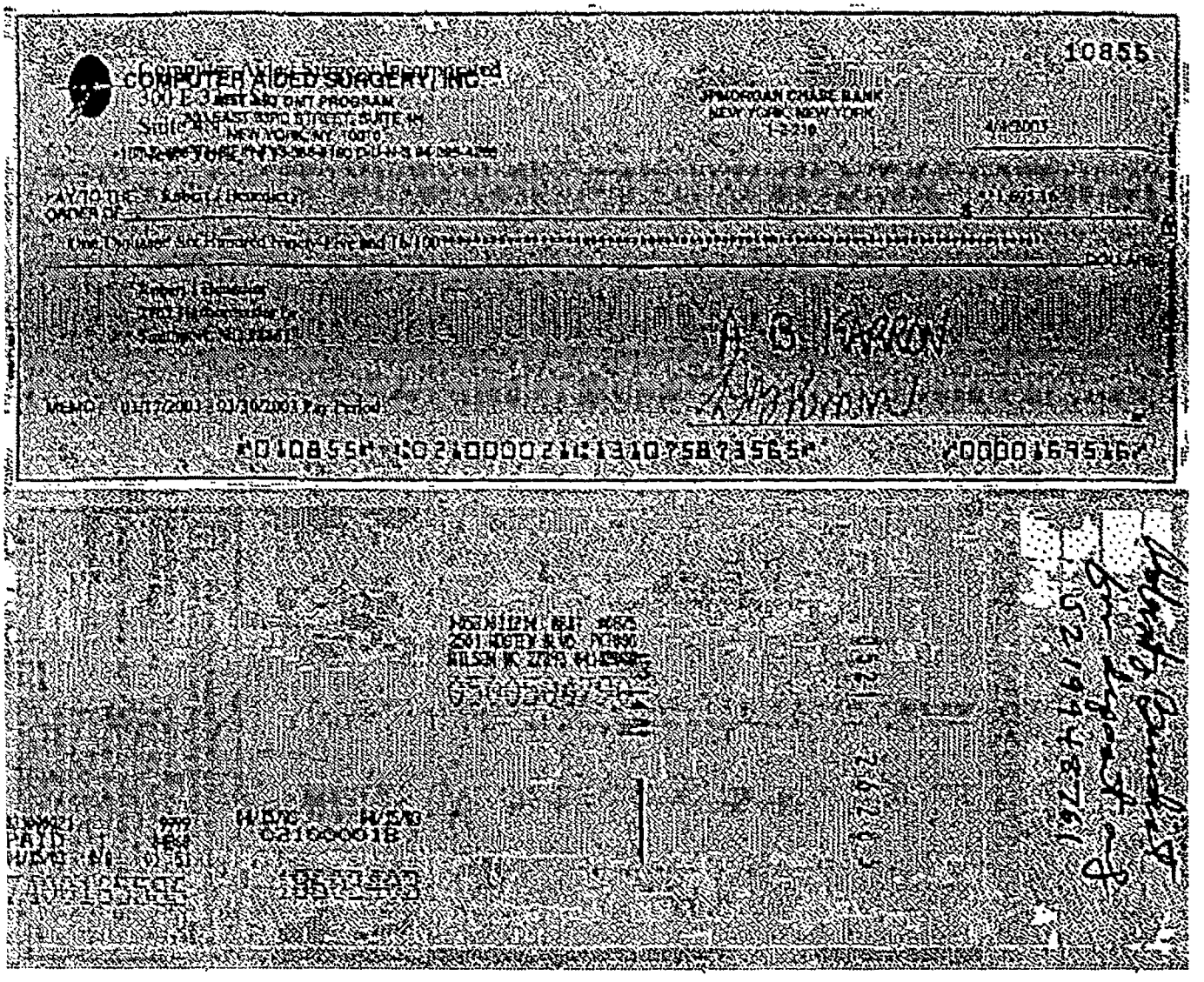
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076368278 Posting date 14-APR-03



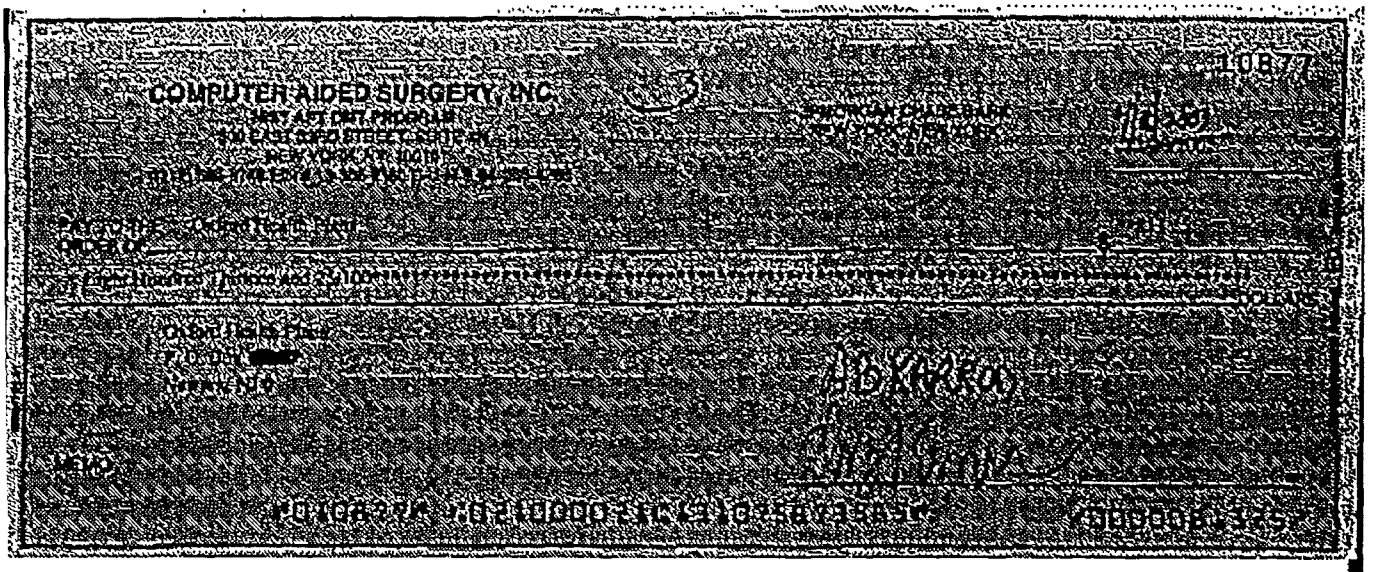
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076479858 Posting date 14-APR-03

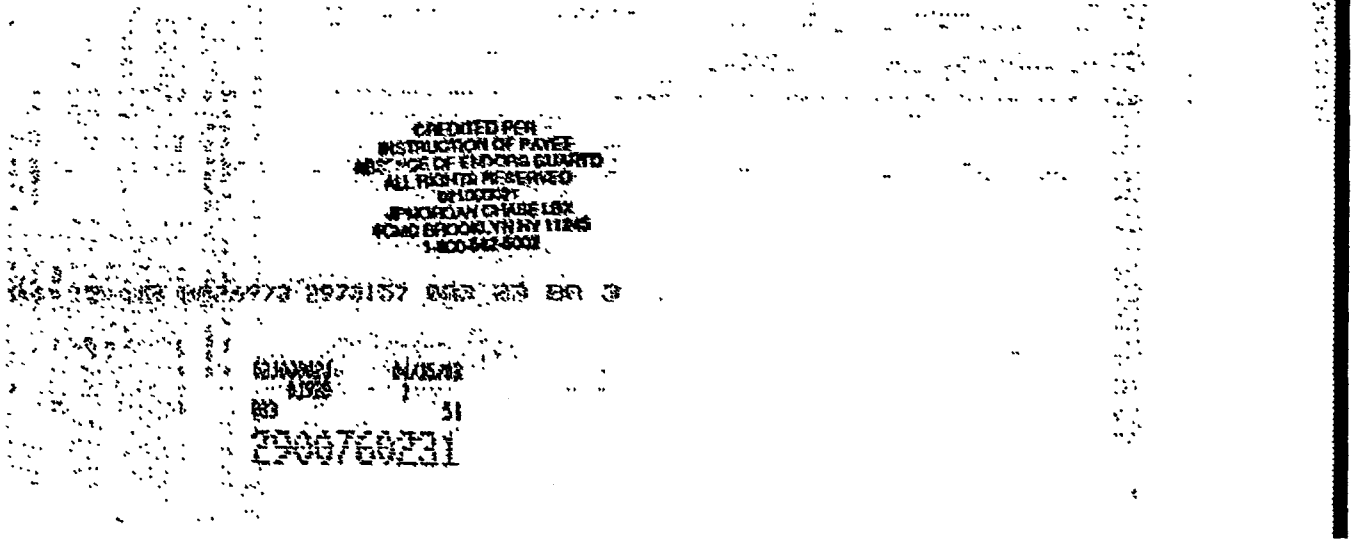


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074165586 Posting date 15-APR-03

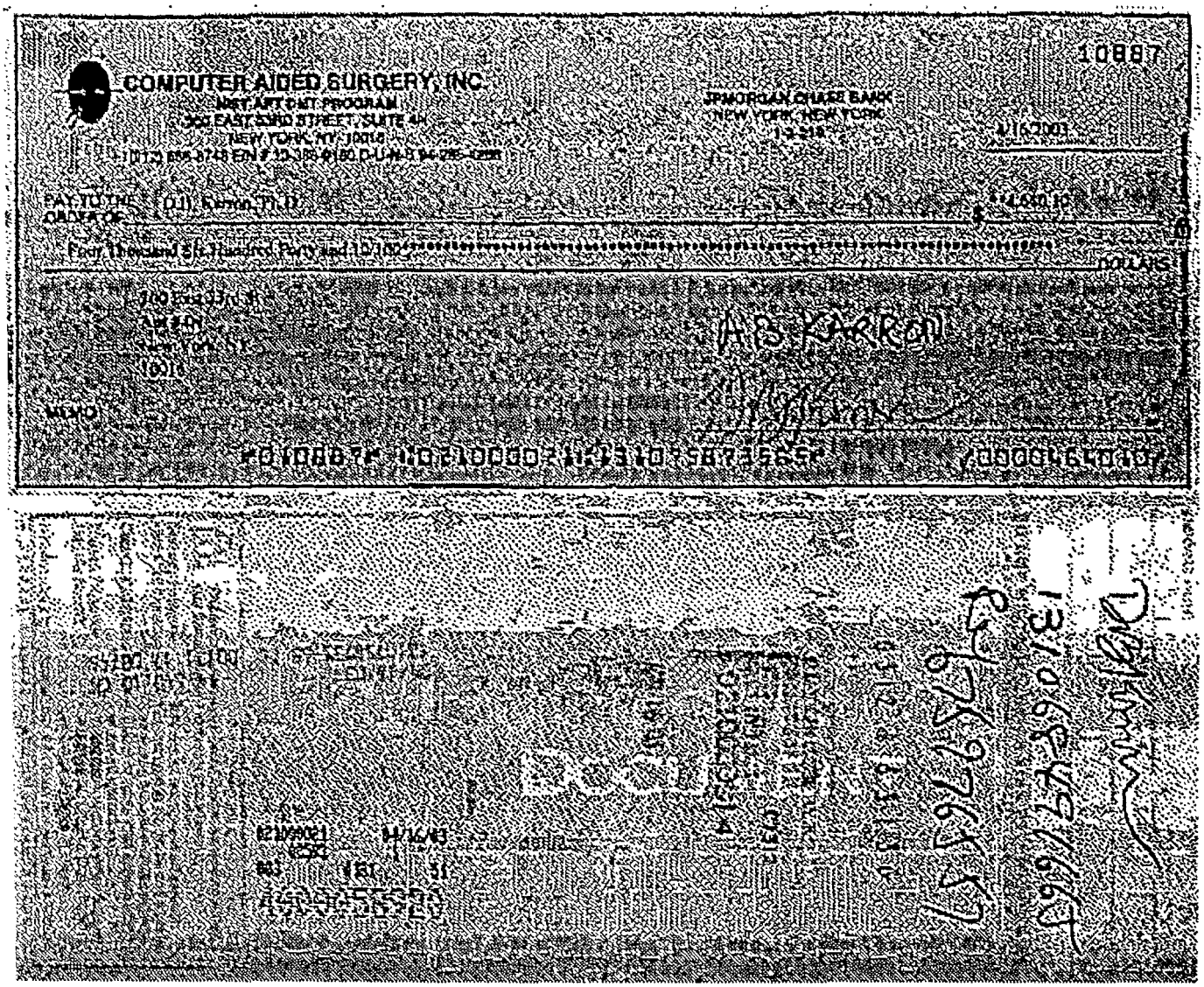


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029760231 Posting date 15-APR-03

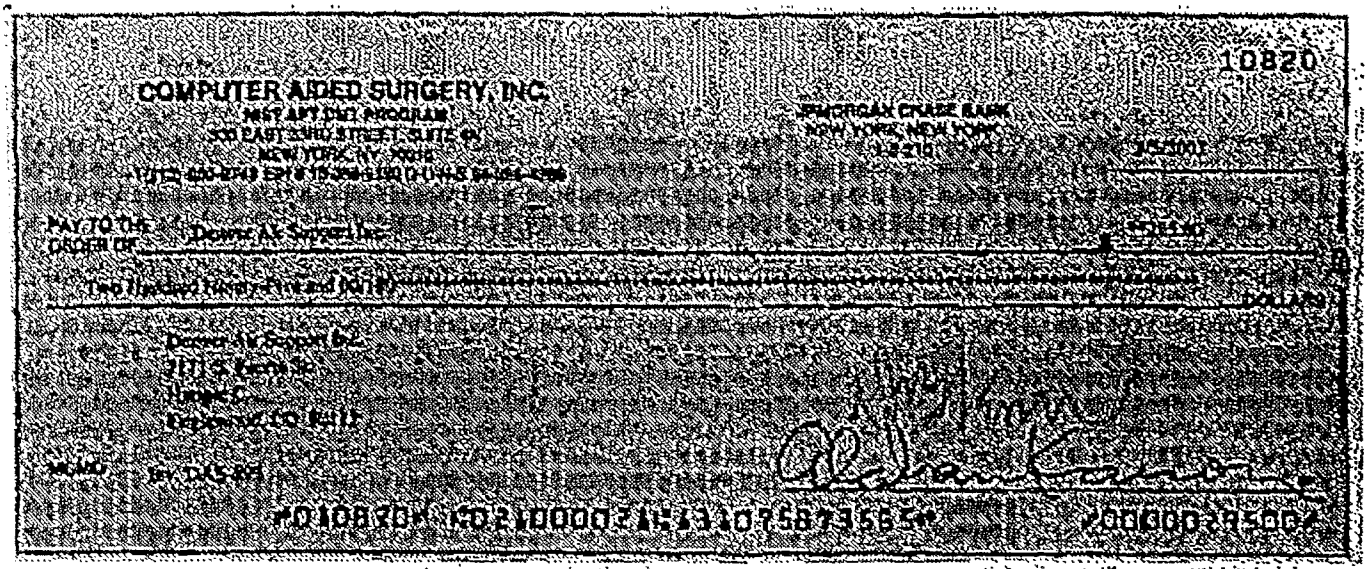


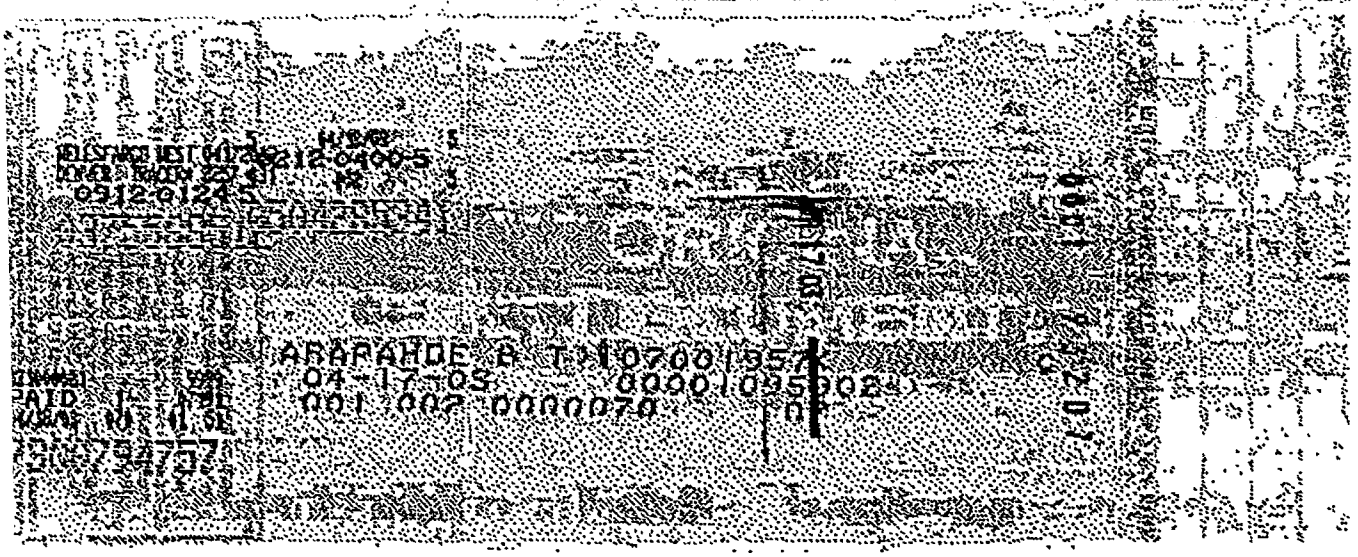


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040058920 Posting date 16-APR-03

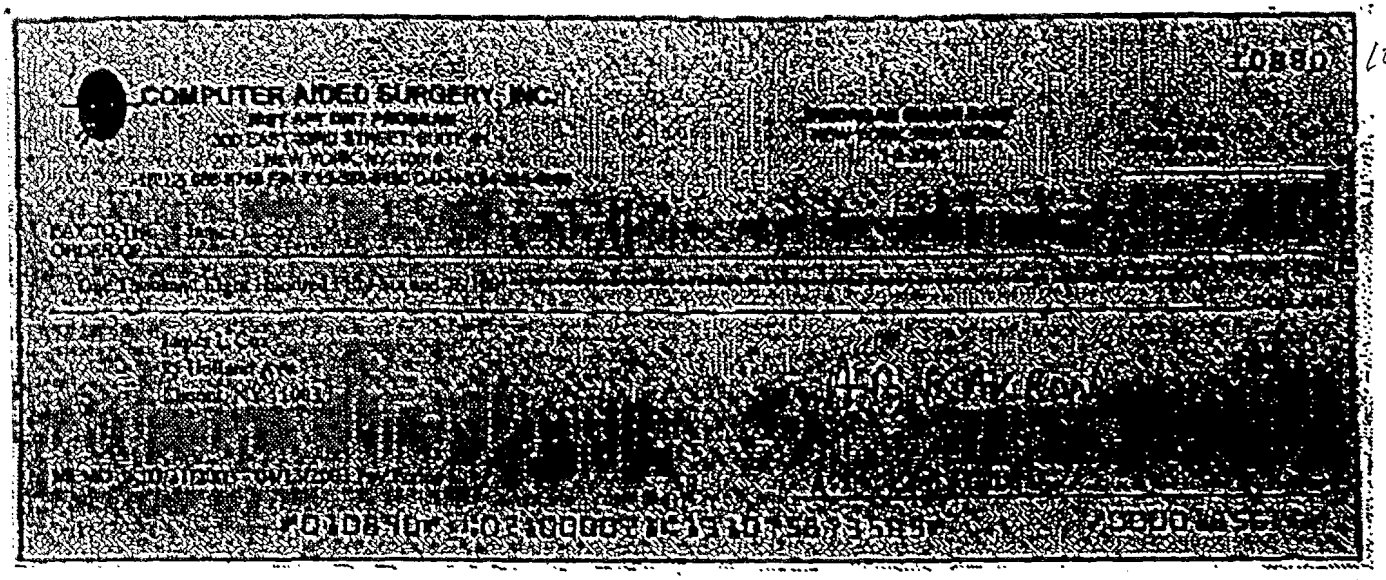


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0073794757 Posting date 18-APR-03

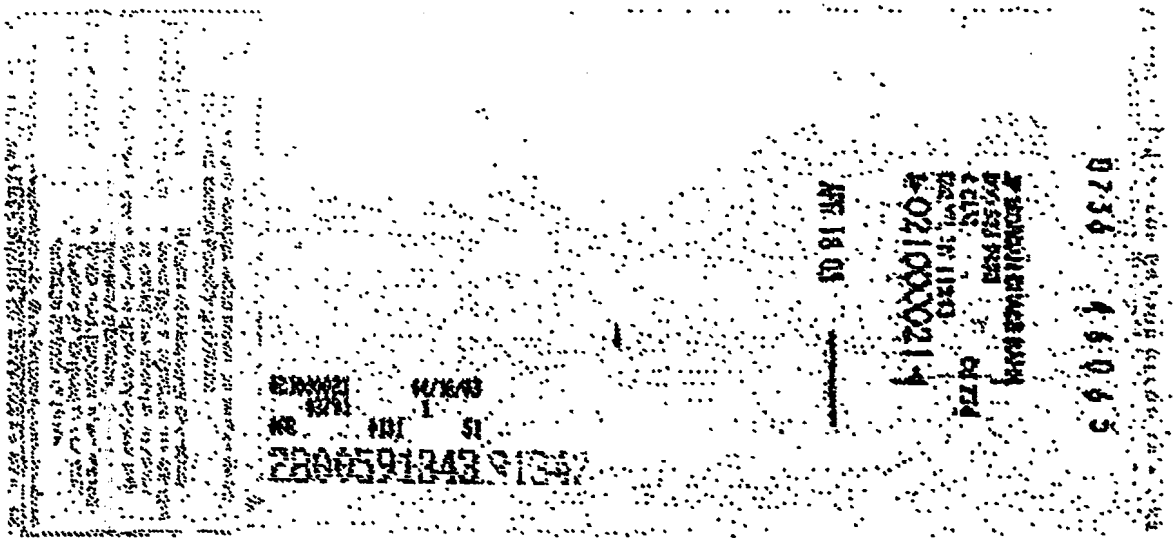




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028591343 Posting date 18-APR-03

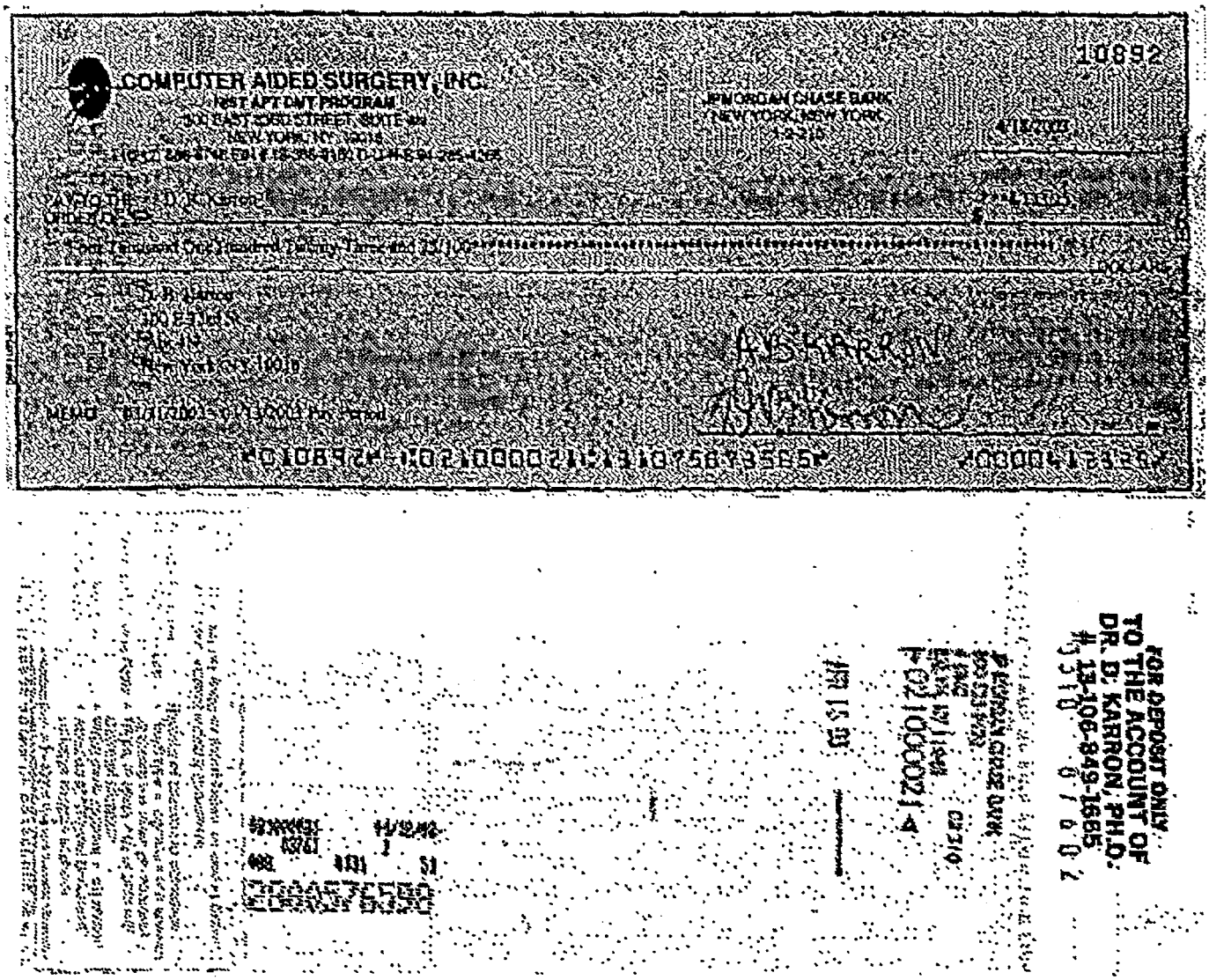


10890

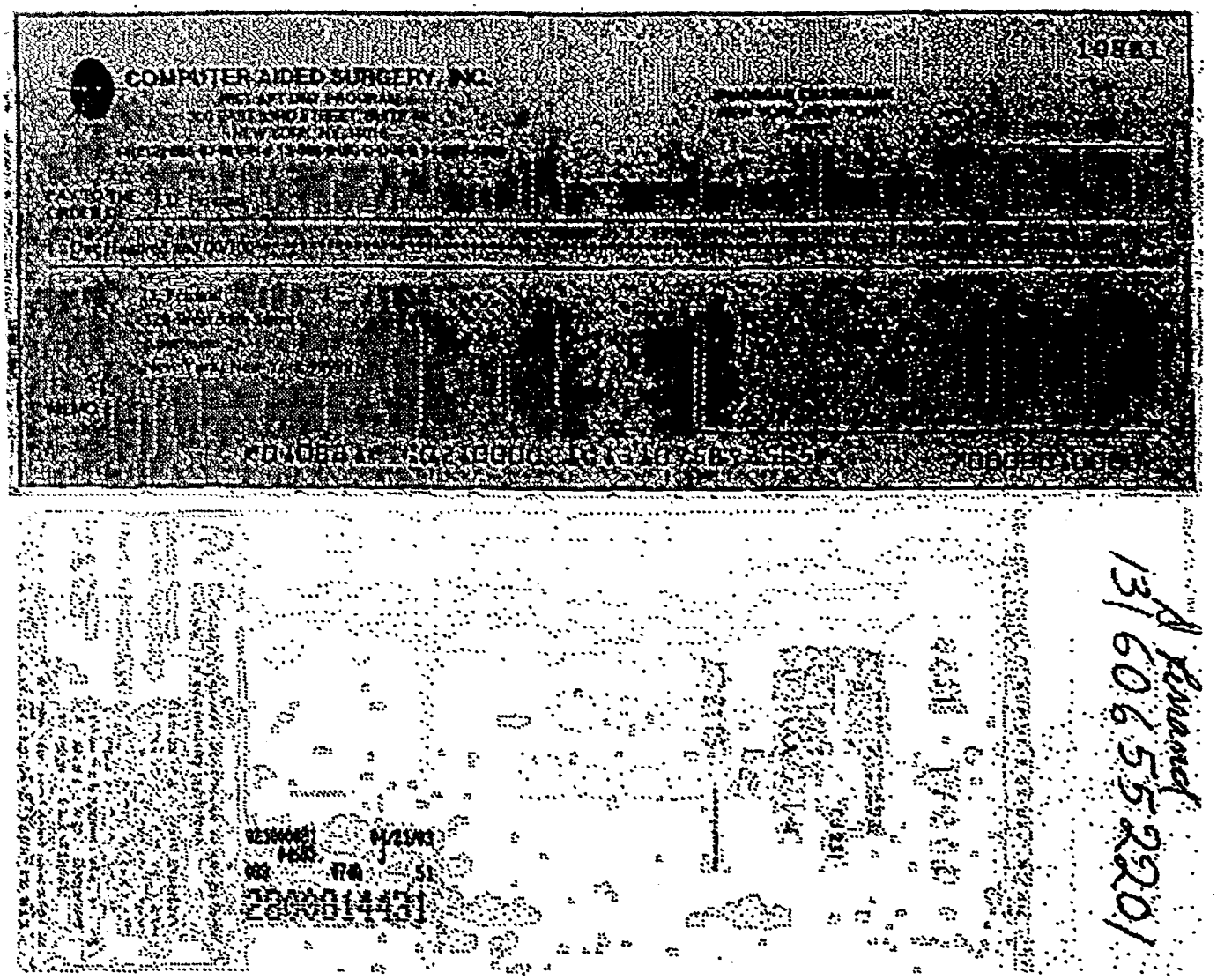


084-1053/217

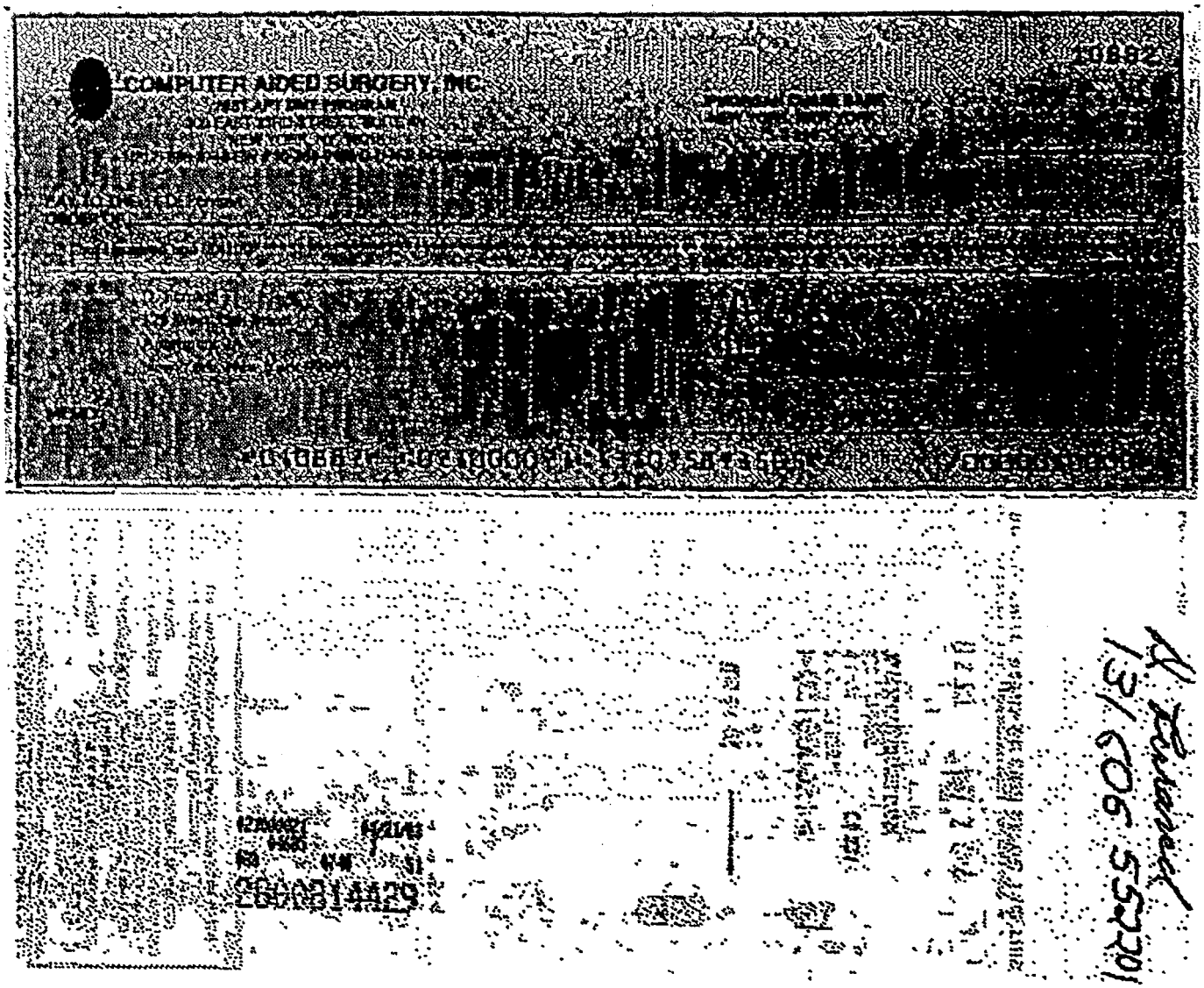
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028576598 Posting date 18-APR-03



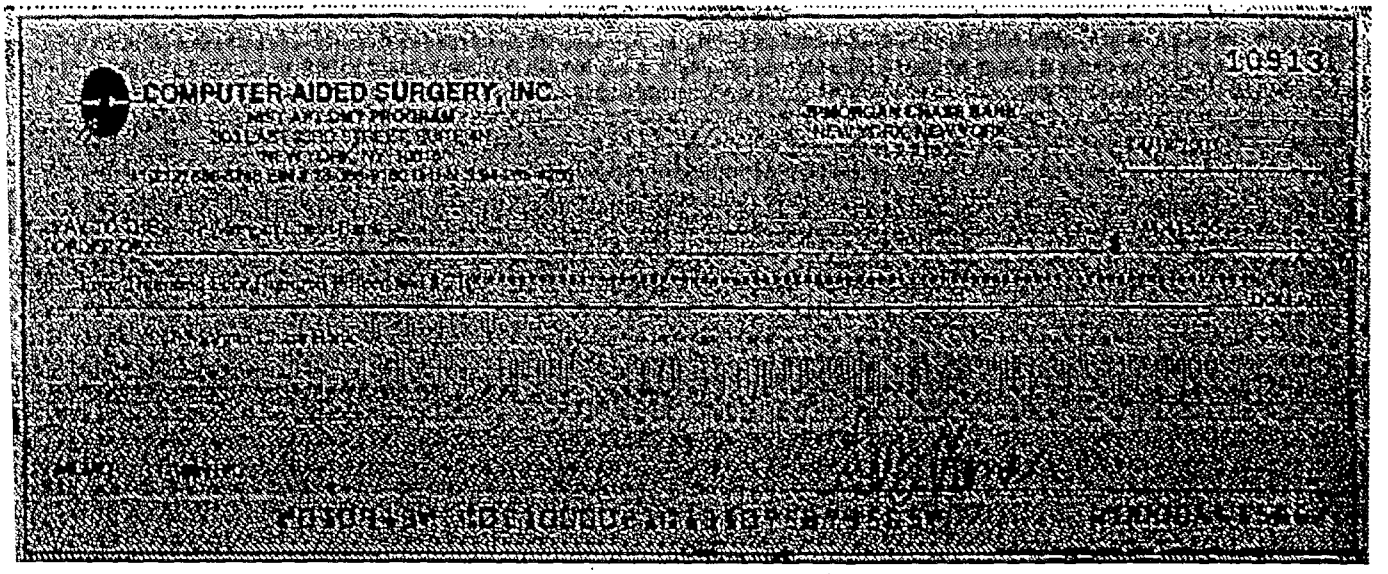
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028814431 Posting date 21-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028814429 Posting date 21-APR-03

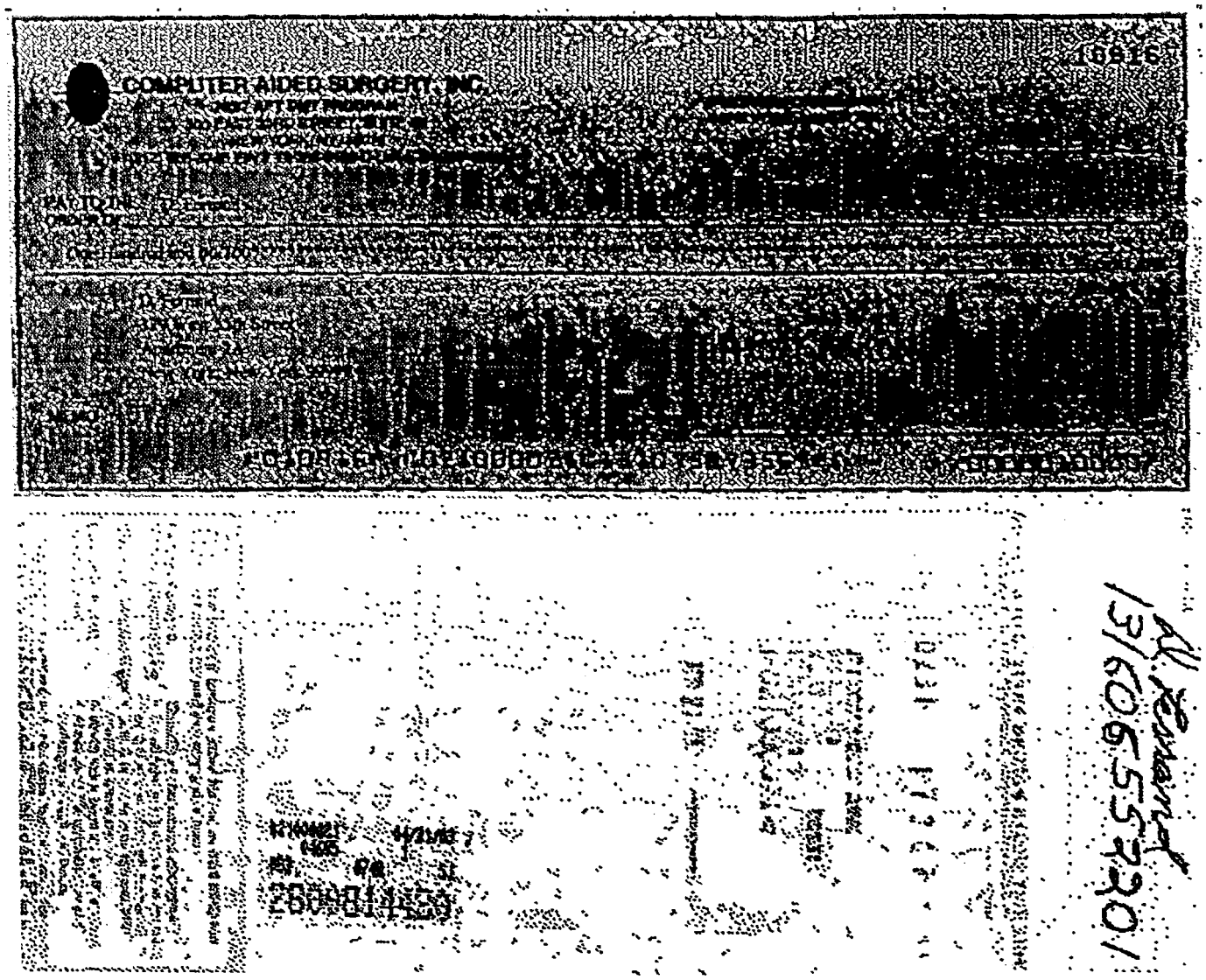


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0052637102 Posting date 21-APR-03



5200637102

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028814430 Posting date 21-APR-03



131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 61

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	722.11	0.00	722.11	0.00
Business Checking 131-0758735-65	7,600.03	84,000.01	81,635.72	9,964.32
Total	**8,322.14**	**84,000.01**	**82,357.83**	**9,964.32**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in April totaled $10,603.30.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		722.11
Deposits and Credits	0	0.00
Withdrawals and Debits	2	552.62
Checks Paid	3	169.49
Ending Balance		**0.00**

Withdrawals and Debits

Date	*Description*	*Amount*
05/01	Analysis Fee For The Month Of April	31.09
05/21	Online Bnkg Trnsf To Chk # 131-0771331-65 385978	521.53
	Total	**552.62**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
3215	04/24	48.52	3216	04/24	49.90	3217	04/28	71.07
						Total (3 checks)		**169.49**

** indicates gap in check sequence*

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
Account # 131-0682996-65 — Computer Aided Surgery Inc
(continued)

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/24	623.69	04/28	552.62	05/01	521.53	05/21	0.00

Analysis Fee Explanation

An Analysis Fee of $31.09 was charged to your account on 05/01 based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40

Total Itemized Service Charges	15.40
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	45.40
Less Earnings Credit on $ 9,542.97 of combined checking average collected balances	14.31
Analysis Fee for April	**31.09**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking
Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		7,600.03
Deposits and Credits	6	84,000.01
Withdrawals and Debits	6	49,501.00
Checks Paid	58	32,134.72
Ending Balance		**9,964.32**

Deposits and Credits

Date	Description	Amount
04/23	Asap Grant Pay 042303 042203C0000068	16,000.00
05/01	Asap Grant Pay 050103 043003D0000109	16,500.00
05/06	Asap Grant Pay 050603 050503B0000018	16,500.00
05/16	Online Bnkg Trnsf Fr Chk # 131-0771331-65 700988	15,000.00
05/16	Asap Grant Pay 051603 051503B0000028	20,000.00
05/20	Asap Grant Pay 052003 051903C0000076	0.01
	Total	**84,000.01**

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
Account # 131-0758735-65 — Computer Aided Surgery Inc
(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
04/24	Online Bnkg Trnsf To Chk # 131-0771331-65 191181	1.00
05/05	Online Bnkg Trnsf To Chk # 131-0771331-66 794769	16,500.00
05/08	Online Bnkg Trnsf To Chk # 131-0771331-65 713772	5,000.00
05/16	Online Bnkg Trnsf To Chk # 131-0771331-65 619414	15,000.00
05/16	Online Bnkg Trnsf To Chk # 131-0771331-65 037267	10,000.00
05/21	Online Bnkg Trnsf To Chk # 131-0771331-65 817569	3,000.00
	Total	**49,501.00**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
10826	04/29	116.64	10889	05/02	1,070.00	10917*	04/29	1,082.67
10863*	04/30	1,149.80	10891*	04/22	318.33	10918	05/19	2.84
10864	04/23	83.36	10893*	04/22	1,125.97	10919	05/13	678.00
10865	04/24	1,094.00	10894	04/28	1,695.15	10920	05/06	54.86
10866	04/30	154.88	10895	05/01	13.64	10922*	05/16	1,000.00
10867	04/25	5,000.00	10896	04/29	3.43	10924*	05/05	48.52
10868	04/23	36.97	10897	04/28	581.91	10926*	05/06	22.08
10869	04/23	598.31	10898	04/25	275.66	10929*	04/30	260.80
10870	04/23	606.00	10899	05/05	94.37	10930	05/05	509.97
10871	04/24	518.28	10901*	04/23	259.00	10931	05/09	146.00
10872	04/30	15.11	10902	05/06	99.97	10932	05/09	292.00
10874*	04/24	512.25	10903	05/05	813.25	10933	04/30	149.33
10875	04/24	211.49	10907*	05/12	629.00	10934	05/14	235.62
10878*	04/22	1,366.67	10908	04/29	114.91	10936*	05/13	40.98
10879	04/30	149.97	10909	04/29	189.90	10937	05/05	100.00
10880	04/28	58.52	10910	05/08	448.80	10938	05/15	116.60
10883*	04/25	500.00	10911	04/24	38.75	10939	05/12	238.55
10884	05/05	116.64	10912	04/28	41.00	10940	05/12	120.57
10886*	05/12	1,000.00	10914*	04/29	651.14			
10888*	05/21	5,000.00	10915	04/29	282.26			

** indicates gap in check sequence*

Total (58 checks) 32,134.72

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
04/22	4,789.06	04/30	4,356.57	05/09	12,026.47	05/19	17,964.31
04/23	19,205.42	05/01	20,842.93	05/12	10,038.35	05/20	17,964.32
04/24	16,829.65	05/02	19,772.93	05/13	9,319.37	05/21	9,964.32
04/25	11,053.99	05/05	1,590.18	05/14	9,083.75		
04/28	8,677.41	05/06	17,913.27	05/15	8,967.15		
04/29	6,236.46	05/08	12,464.47	05/16	17,967.15		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

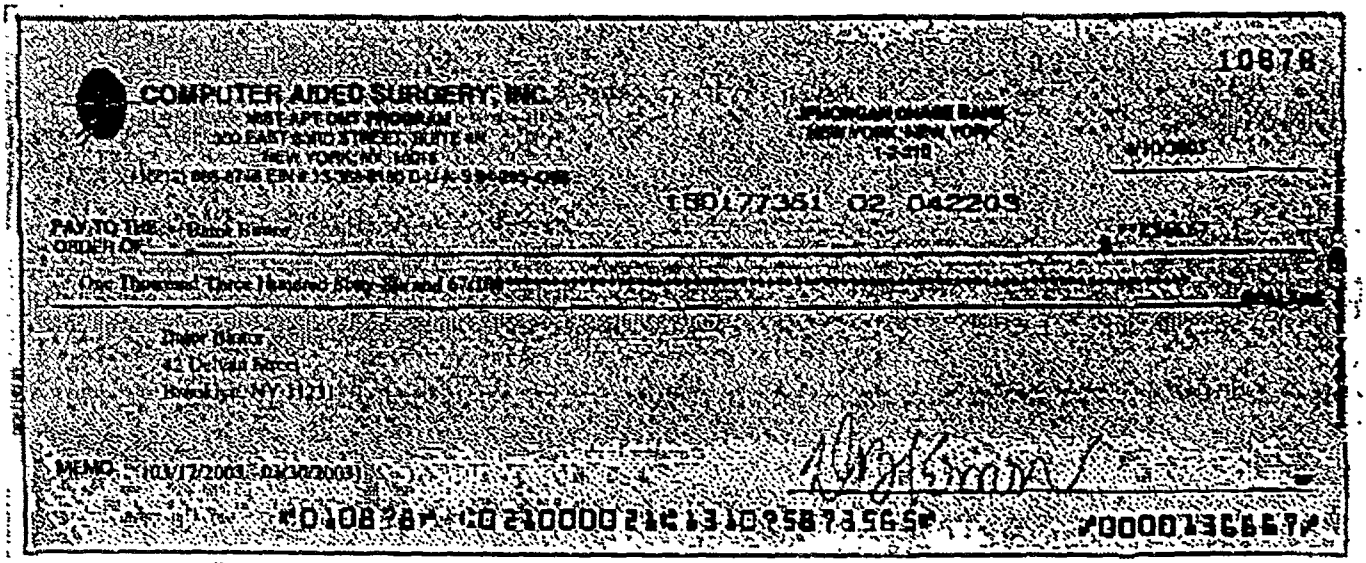
If you have any questions about your accounts, call the customer service number on the front of your statement.

Compare and Save on Employee Benefits — Computer Aided Surgery Inc

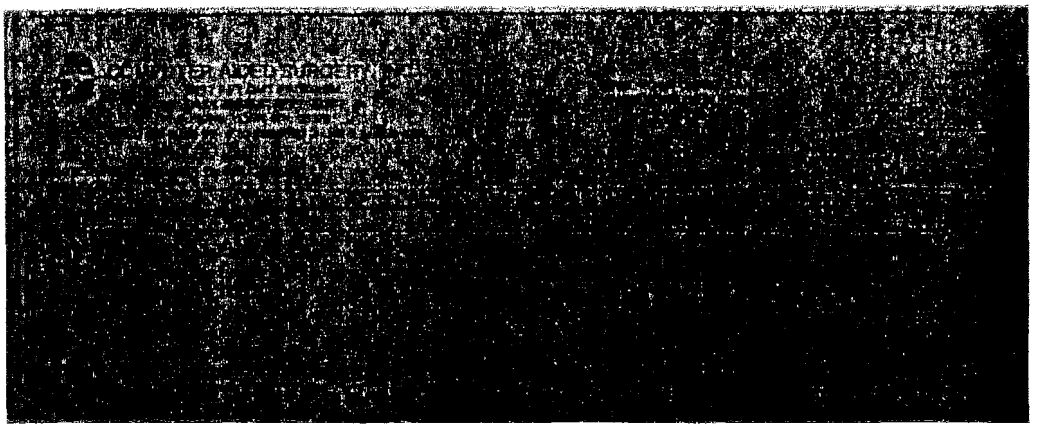
Group health and dental insurance are valued-but costly-employee benefits. One way to ensure you are getting a good deal is to shop and compare. That's why Chase Insurance Agency, Inc. has arranged for you to receive competitive quotes on group health and dental insurance through the Small Business Insurance Agency, Inc.

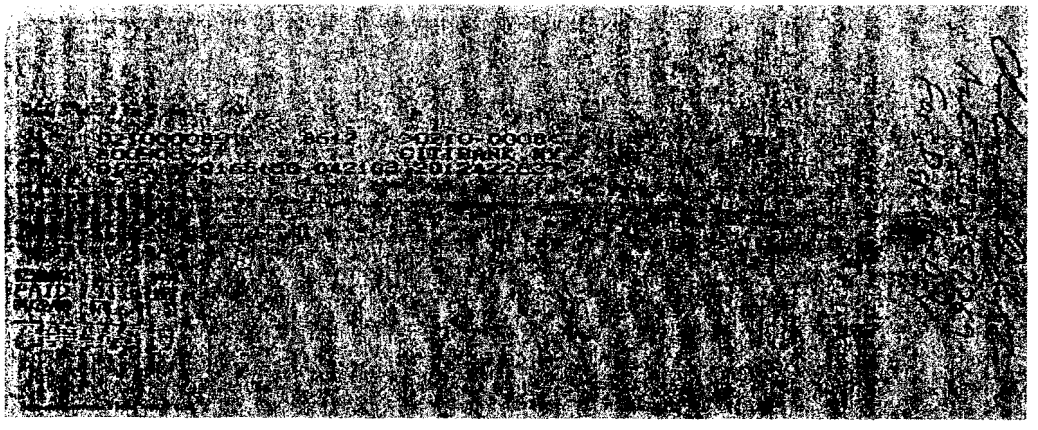
Call them today toll free at 1-888-762-5528.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012868661 Posting date 22-APR-03

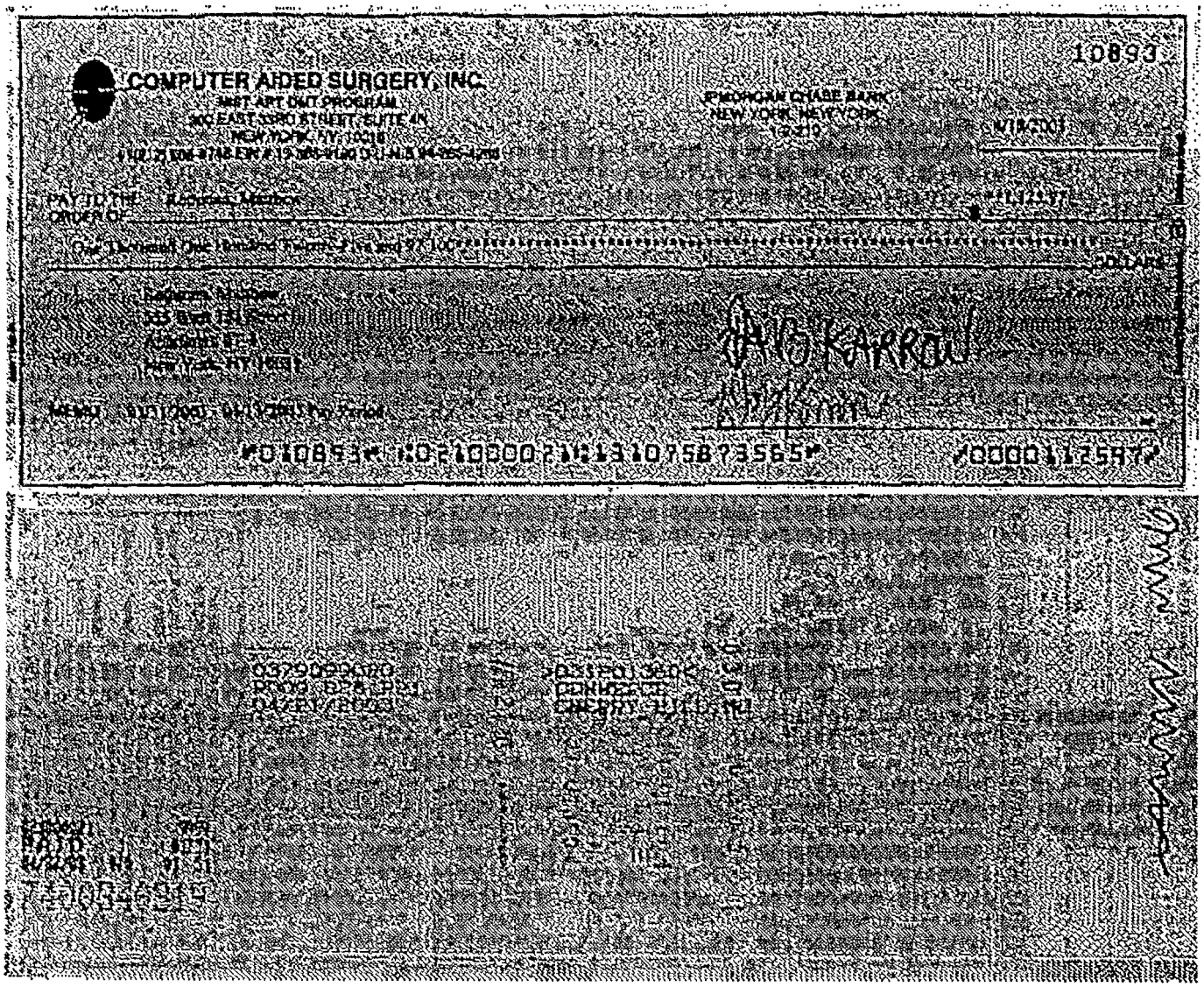


4/20/23

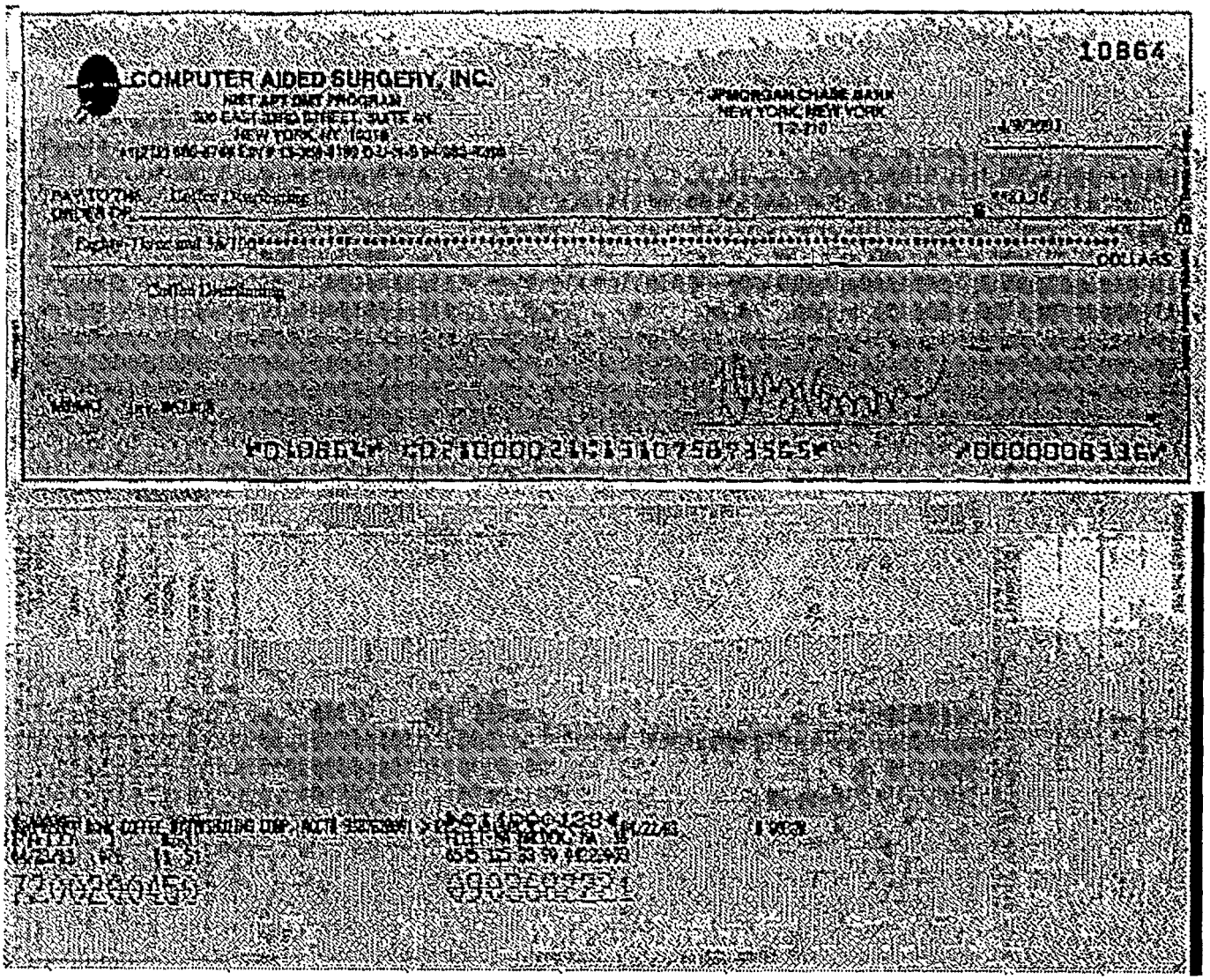




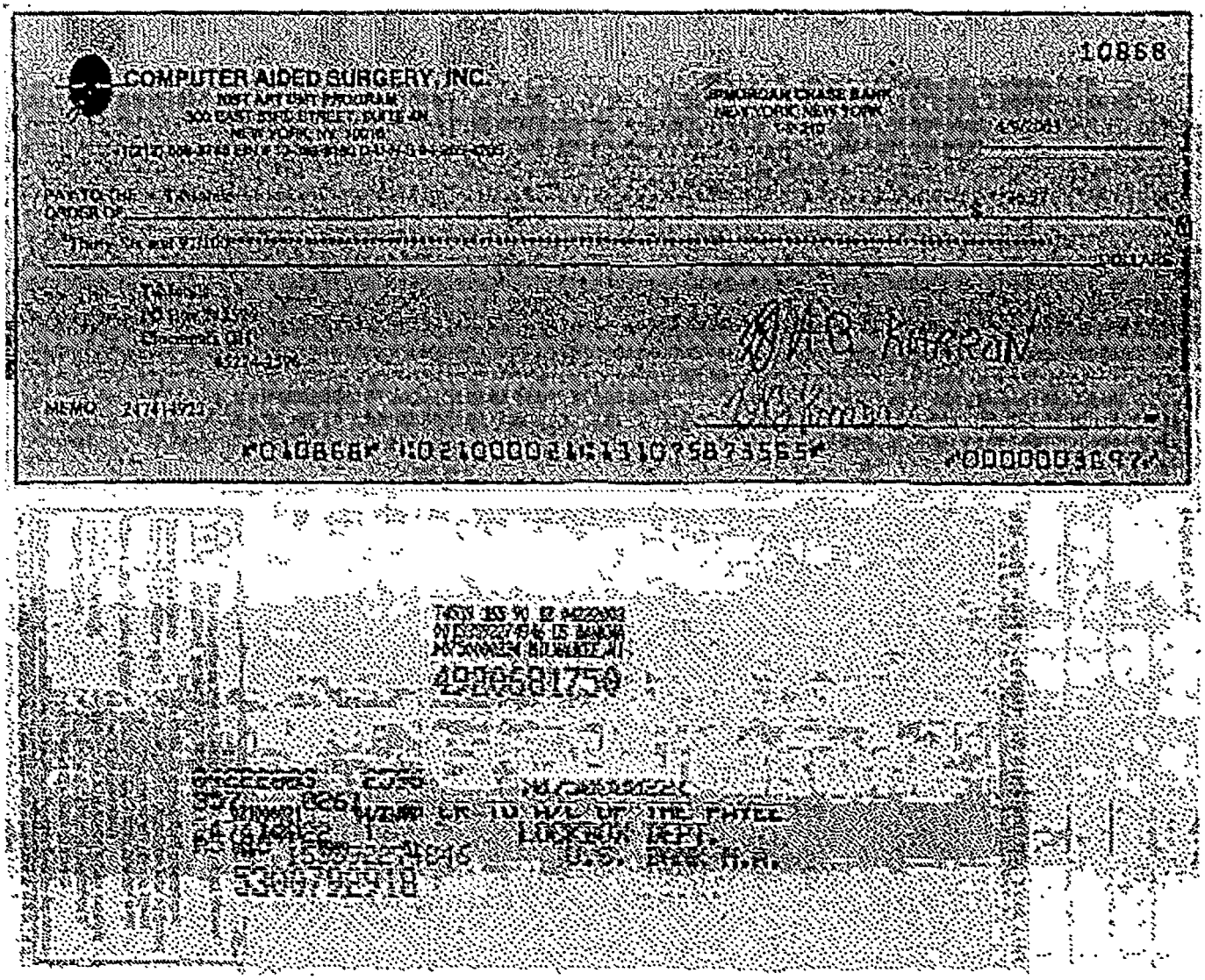
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074340319 Posting date 22-APR-03



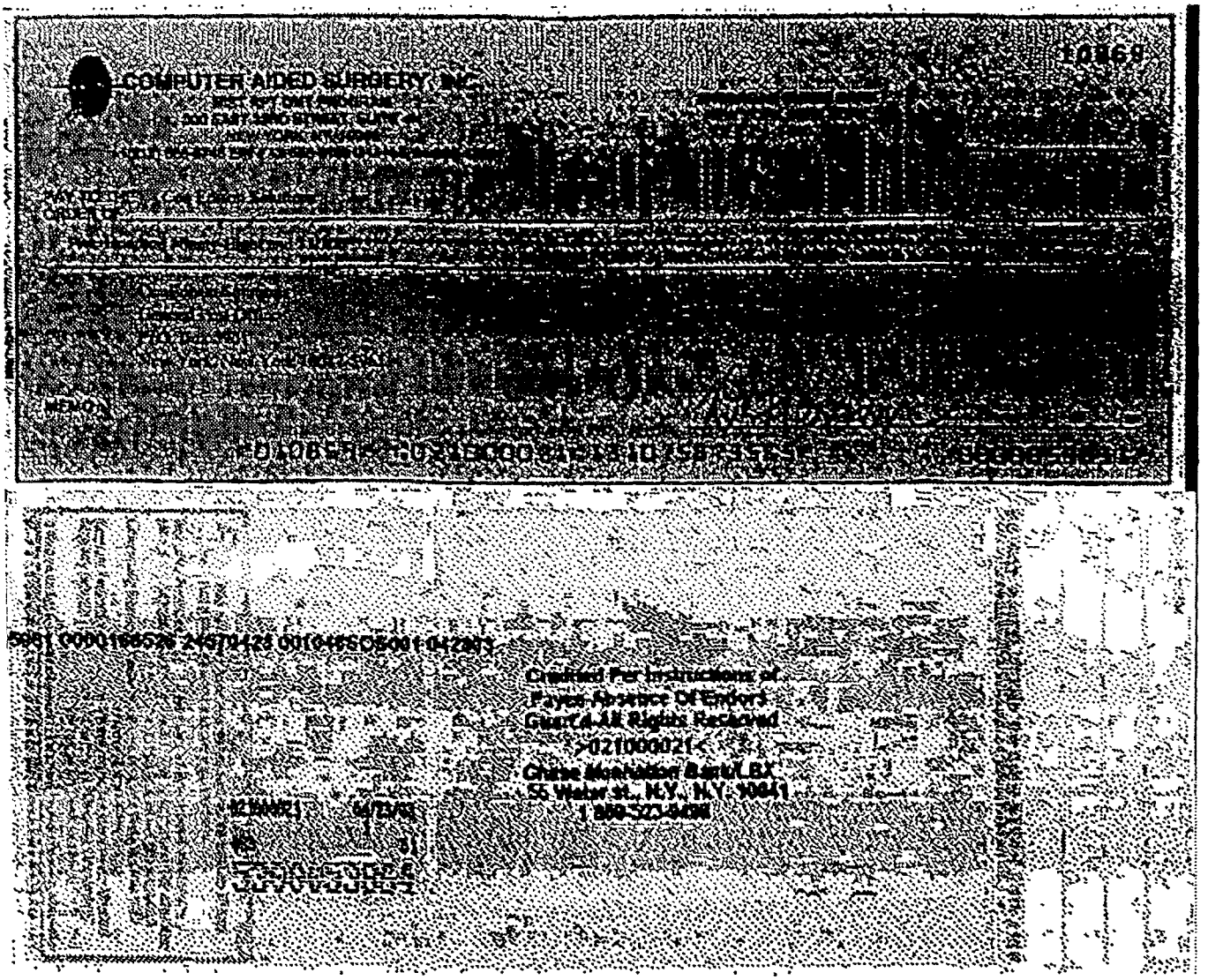
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072200450 Posting date 23-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053792918 Posting date 23-APR-03

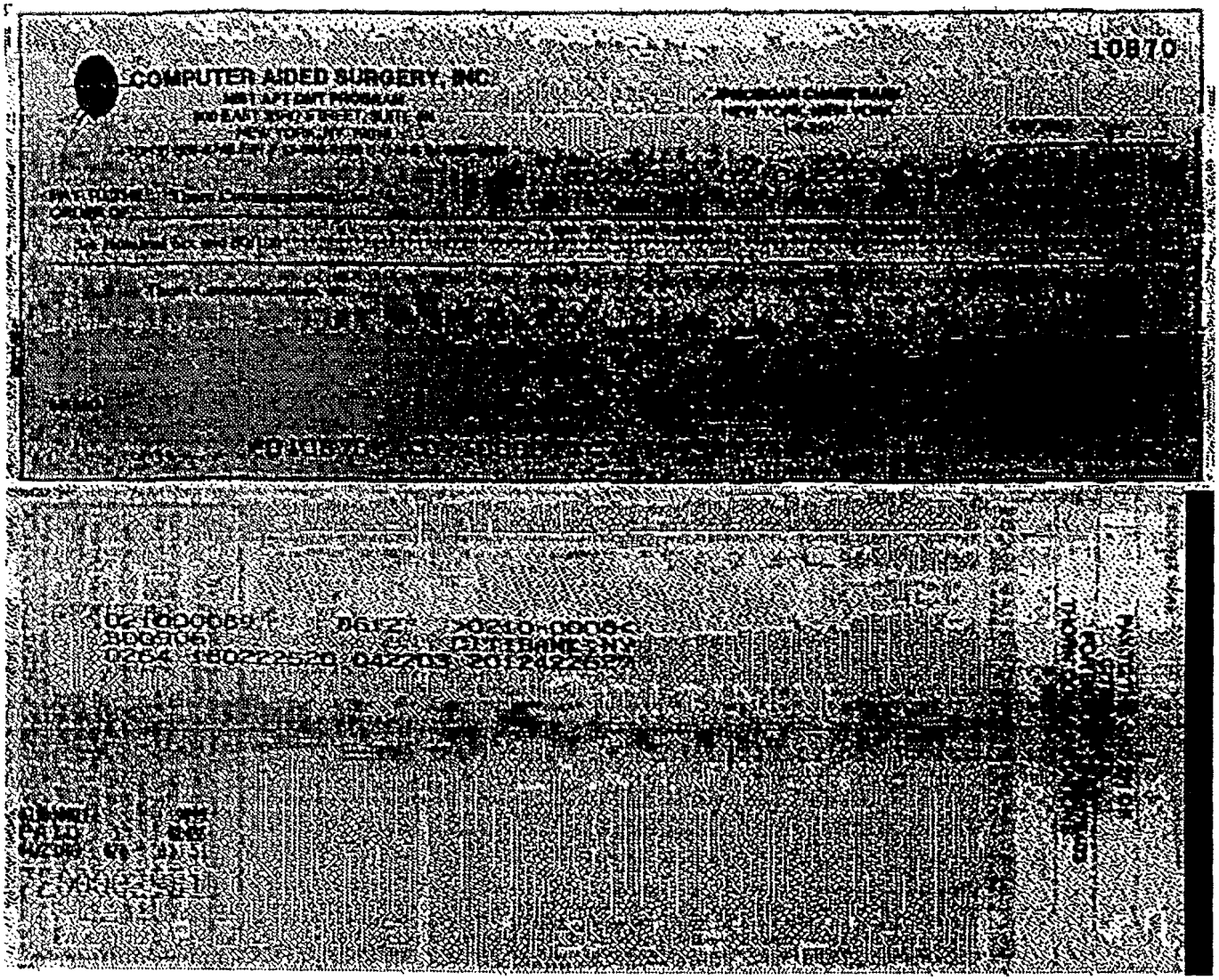


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053053864 Posting date 23-APR-03



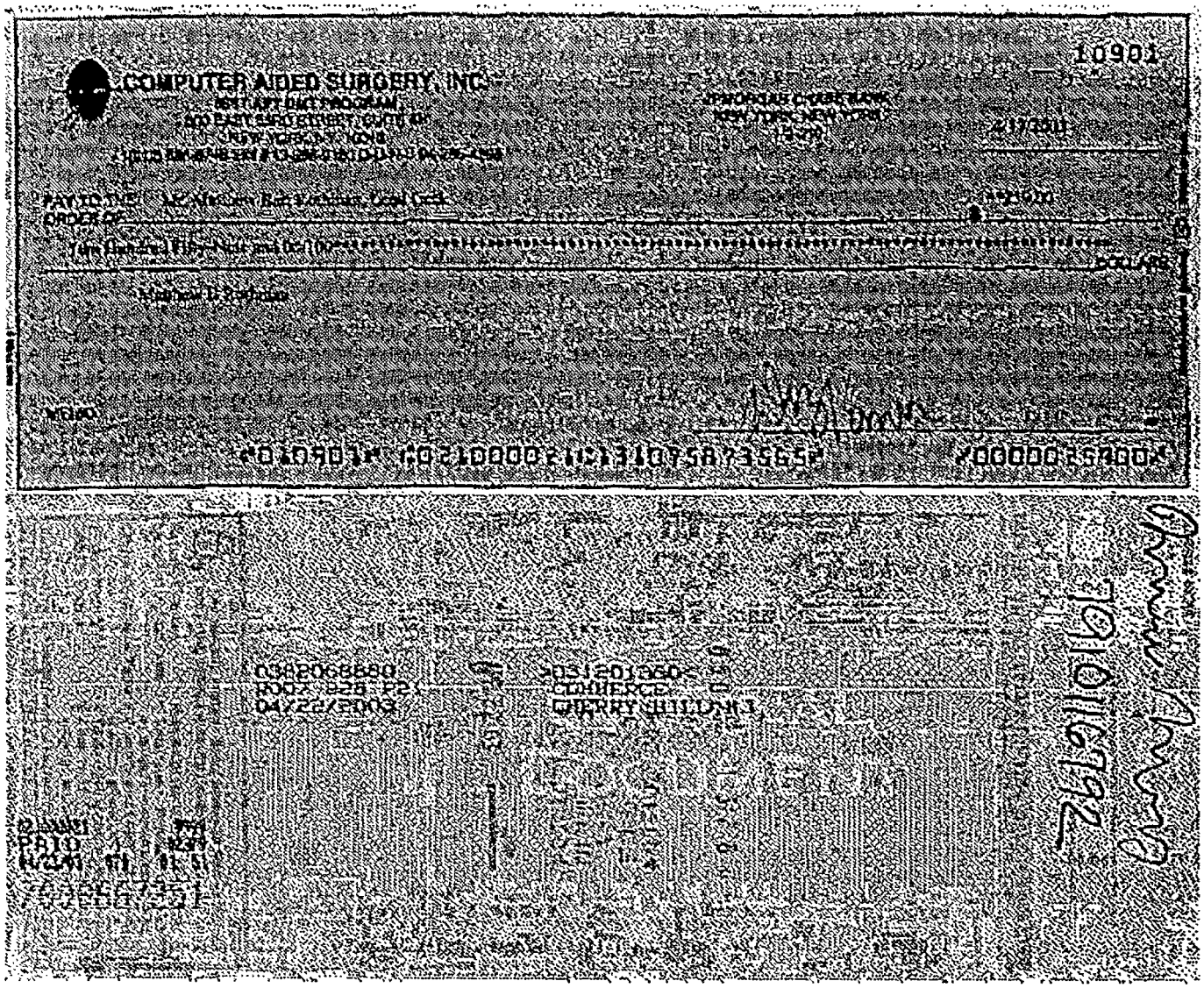
Con Edison Solution

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072002931 Posting date 23-APR-03

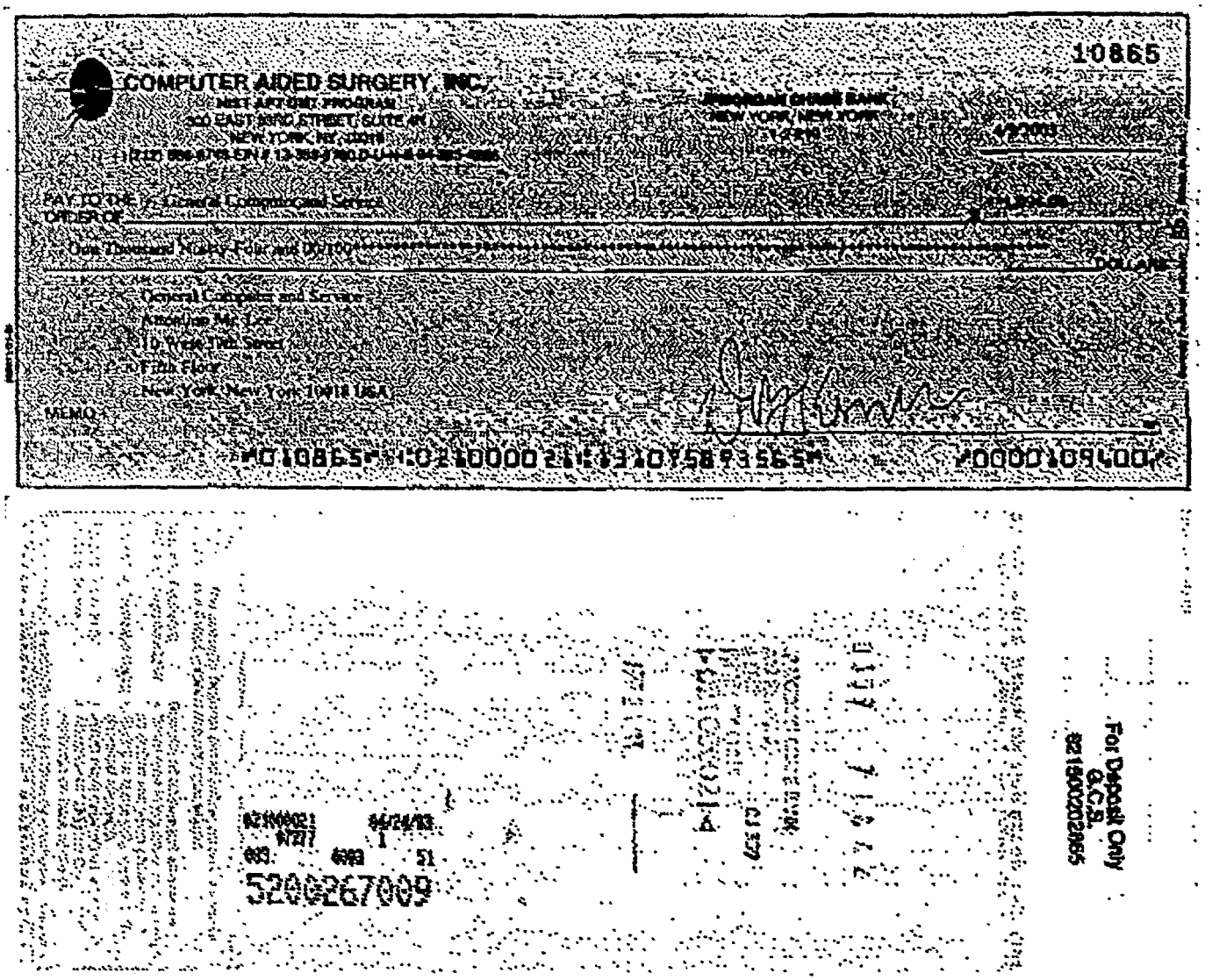


Tom Lemm

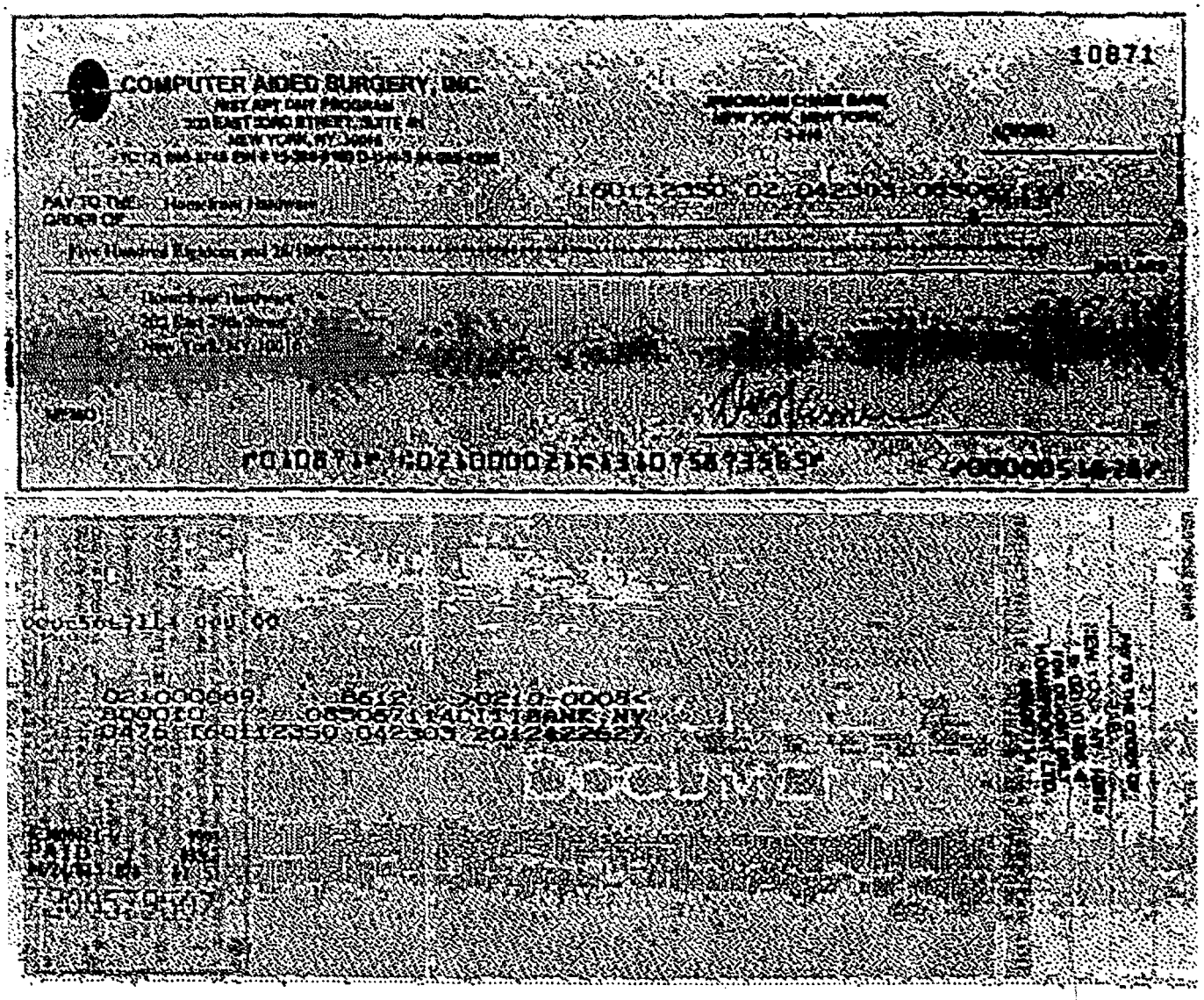
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070667251 Posting date 23-APR-03



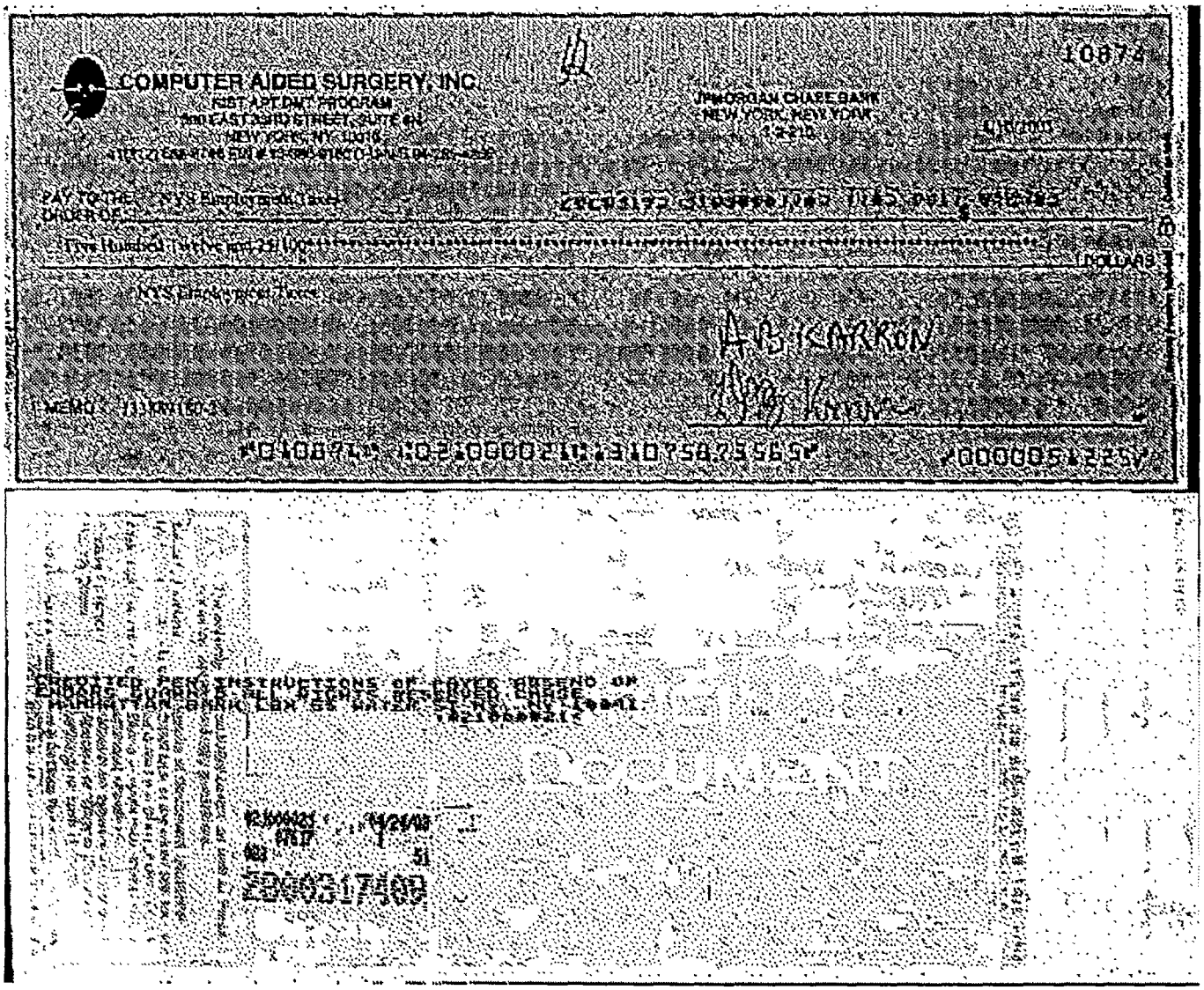
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052267009 Posting date 24-APR-03



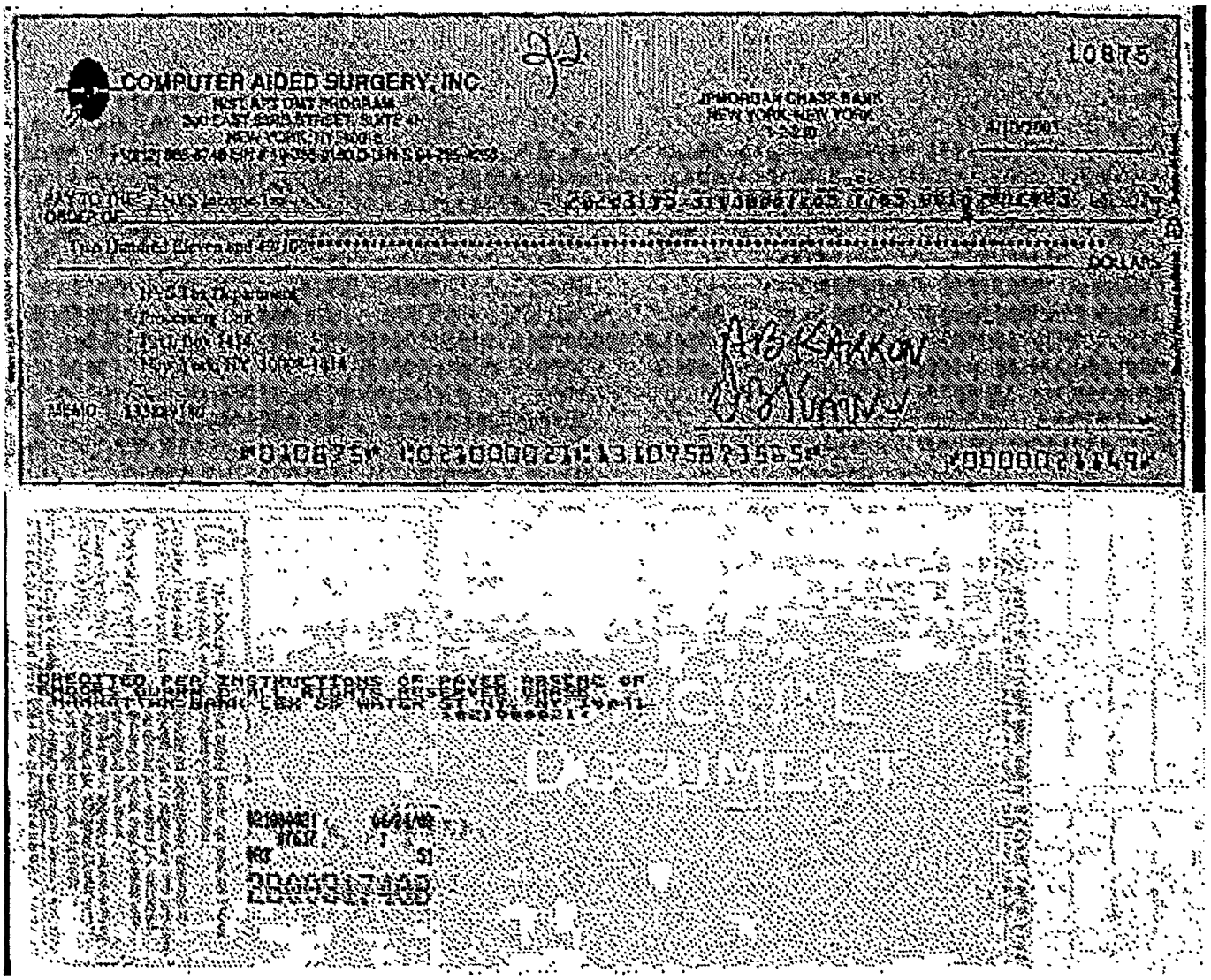
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073579507 Posting date 24-APR-03



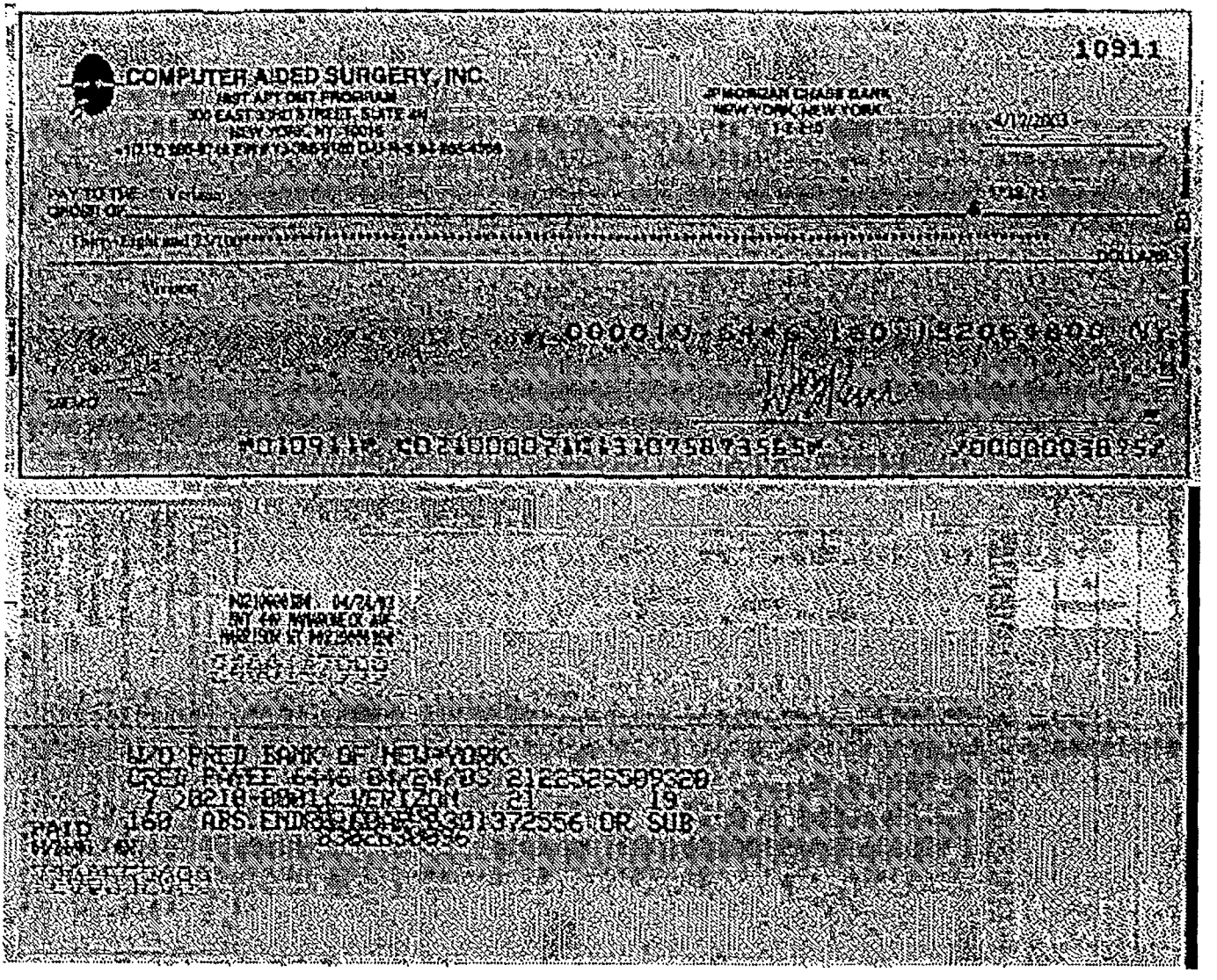
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028317409 Posting date 24-APR-03



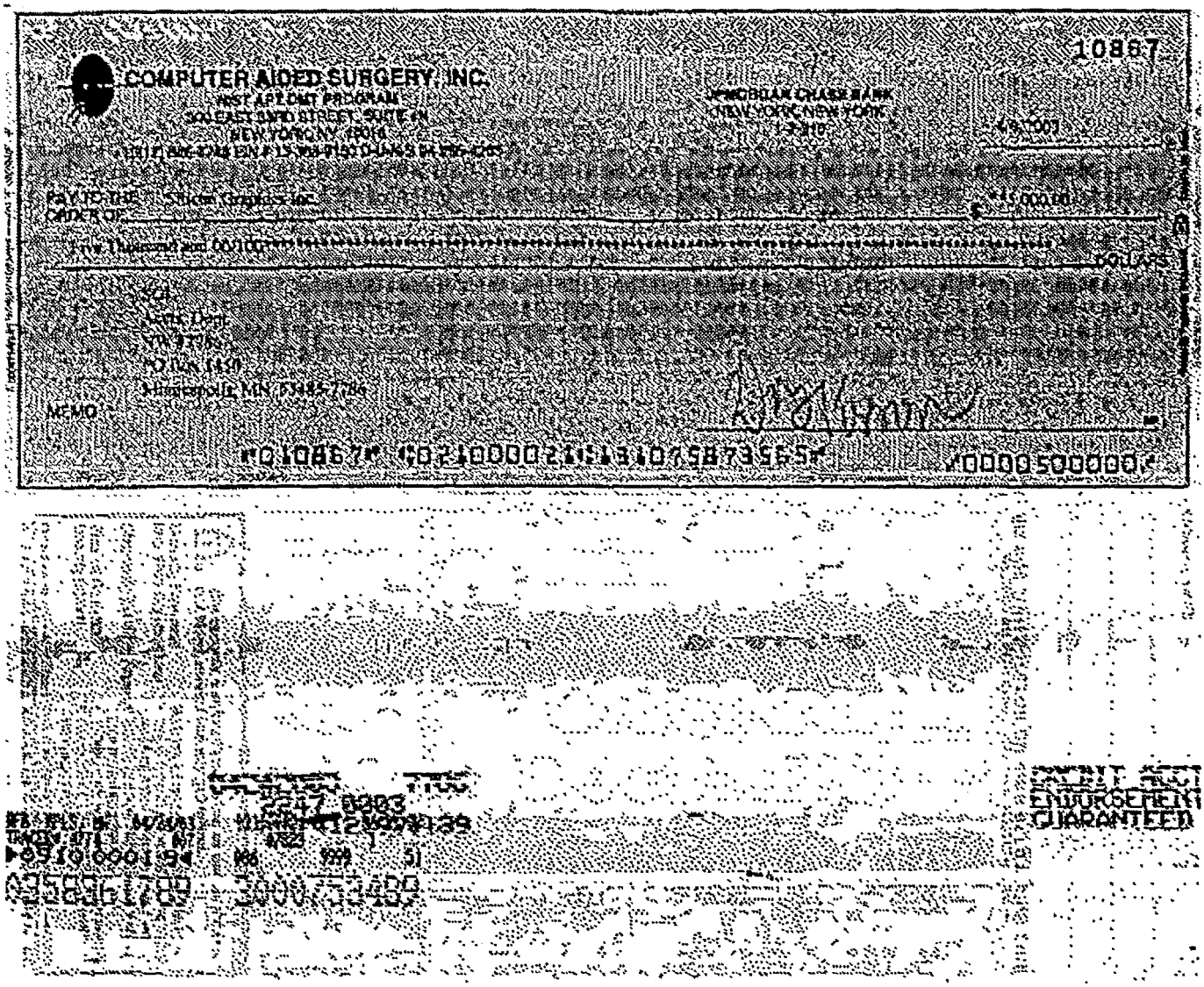
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028317408 Posting date 24-APR-03



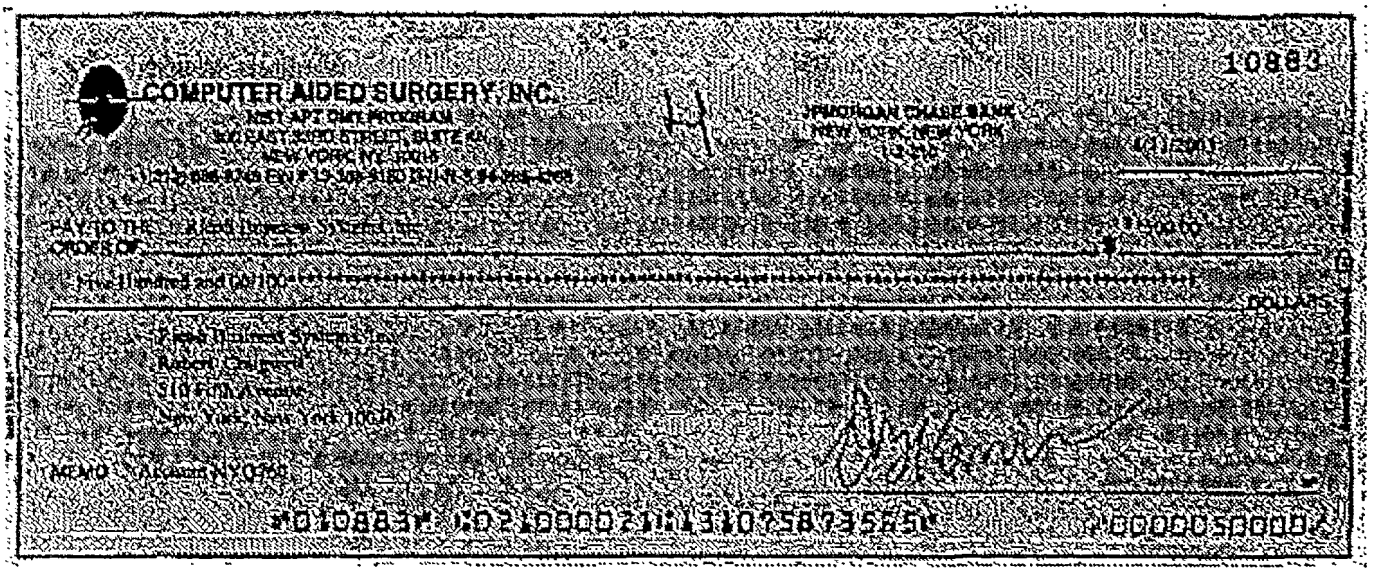
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012423400 Posting date 24-APR-03

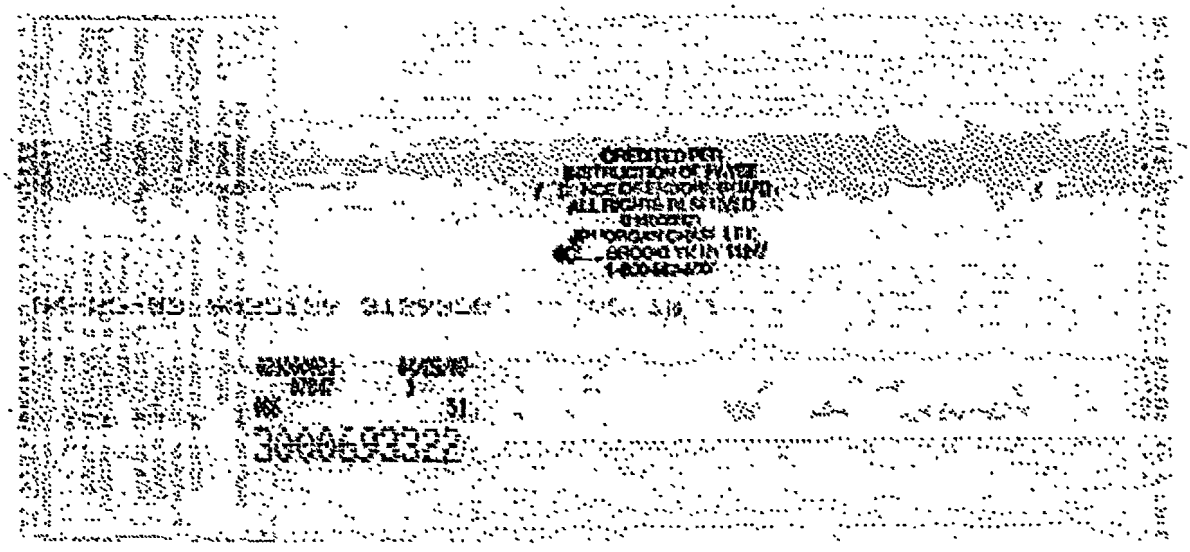


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030753489 Posting date 25-APR-03

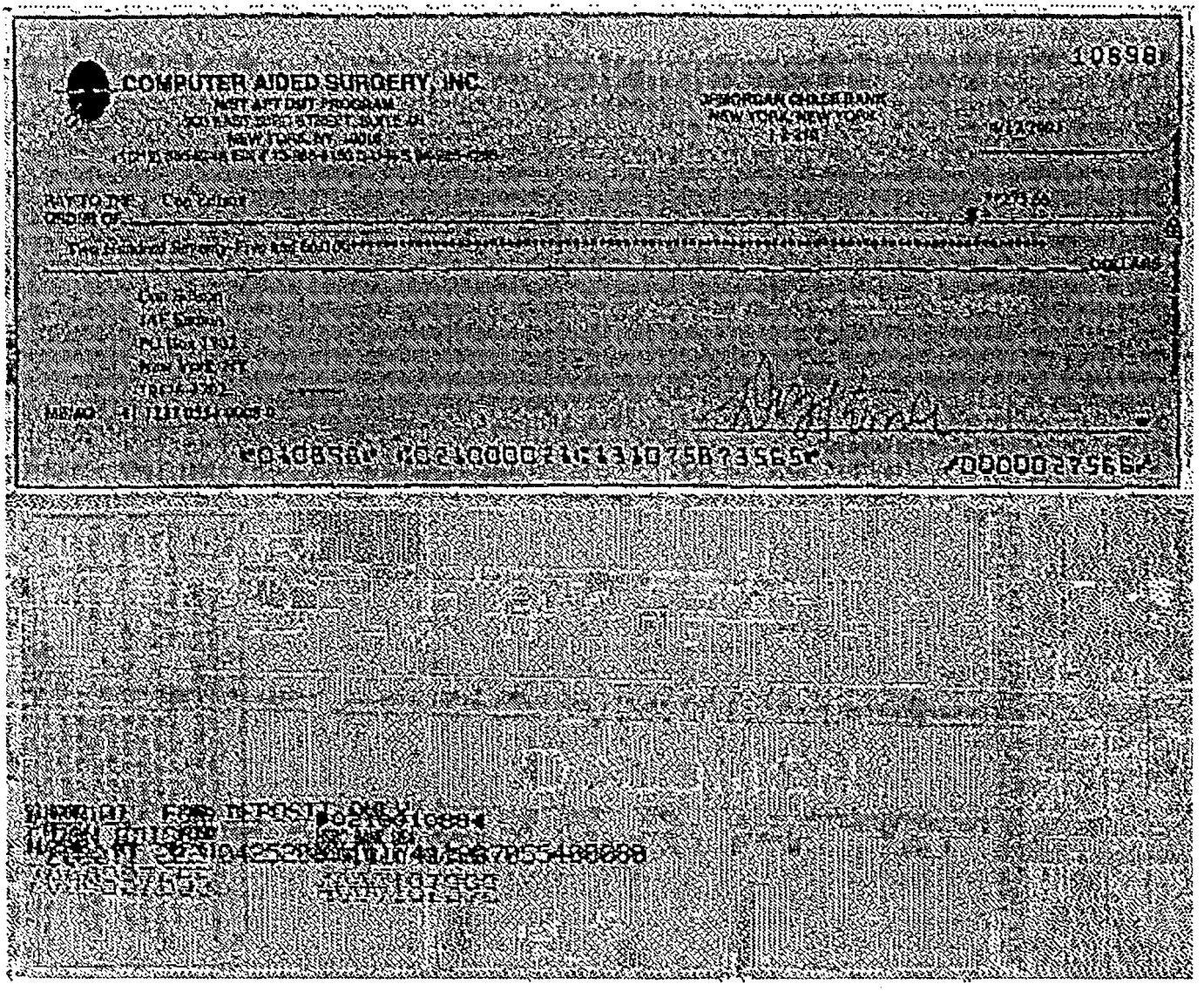


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030693322 Posting date 25-APR-03

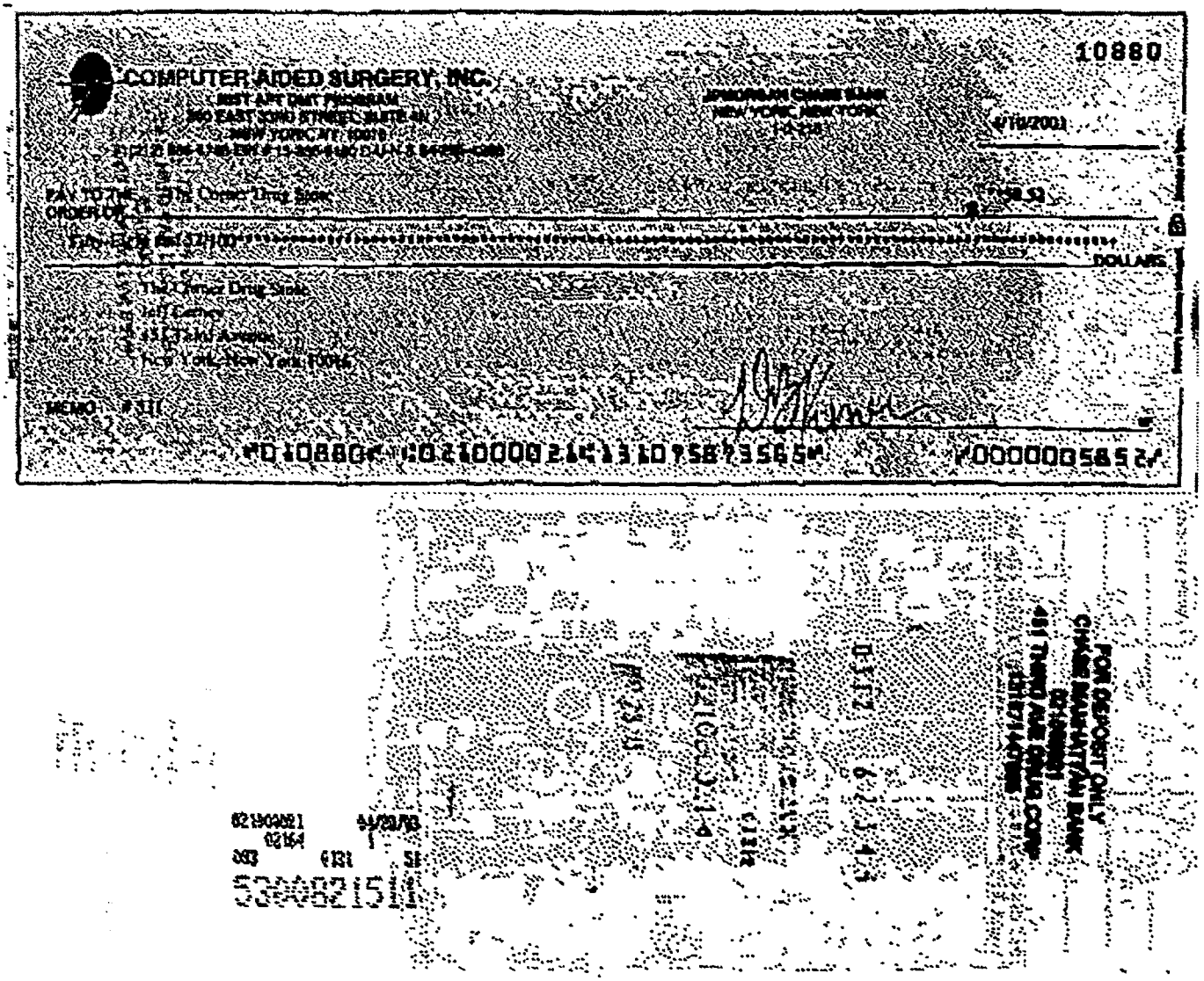




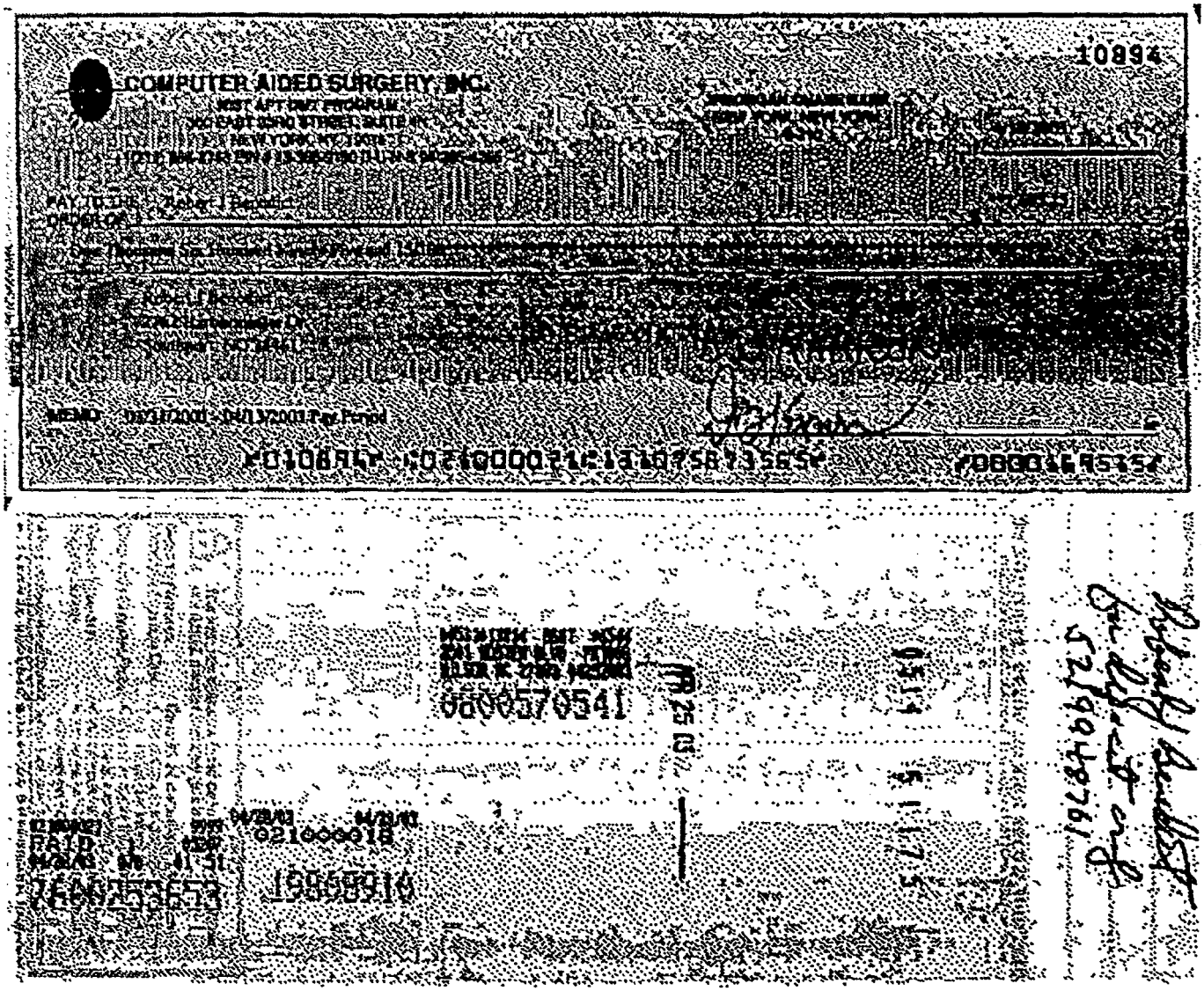
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070337655 Posting date 25-APR-03



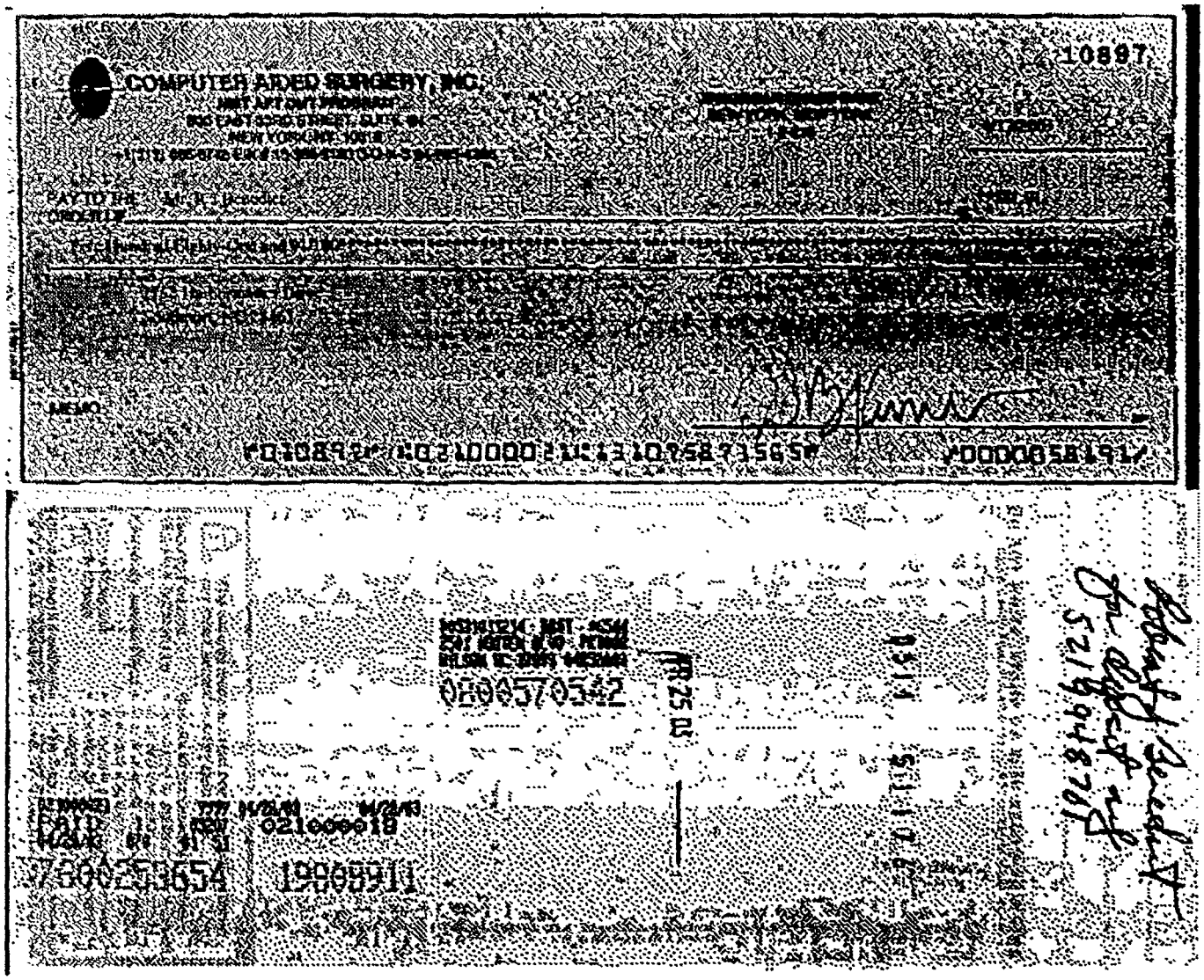
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053821511 Posting date 28-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076253653 Posting date 28-APR-03



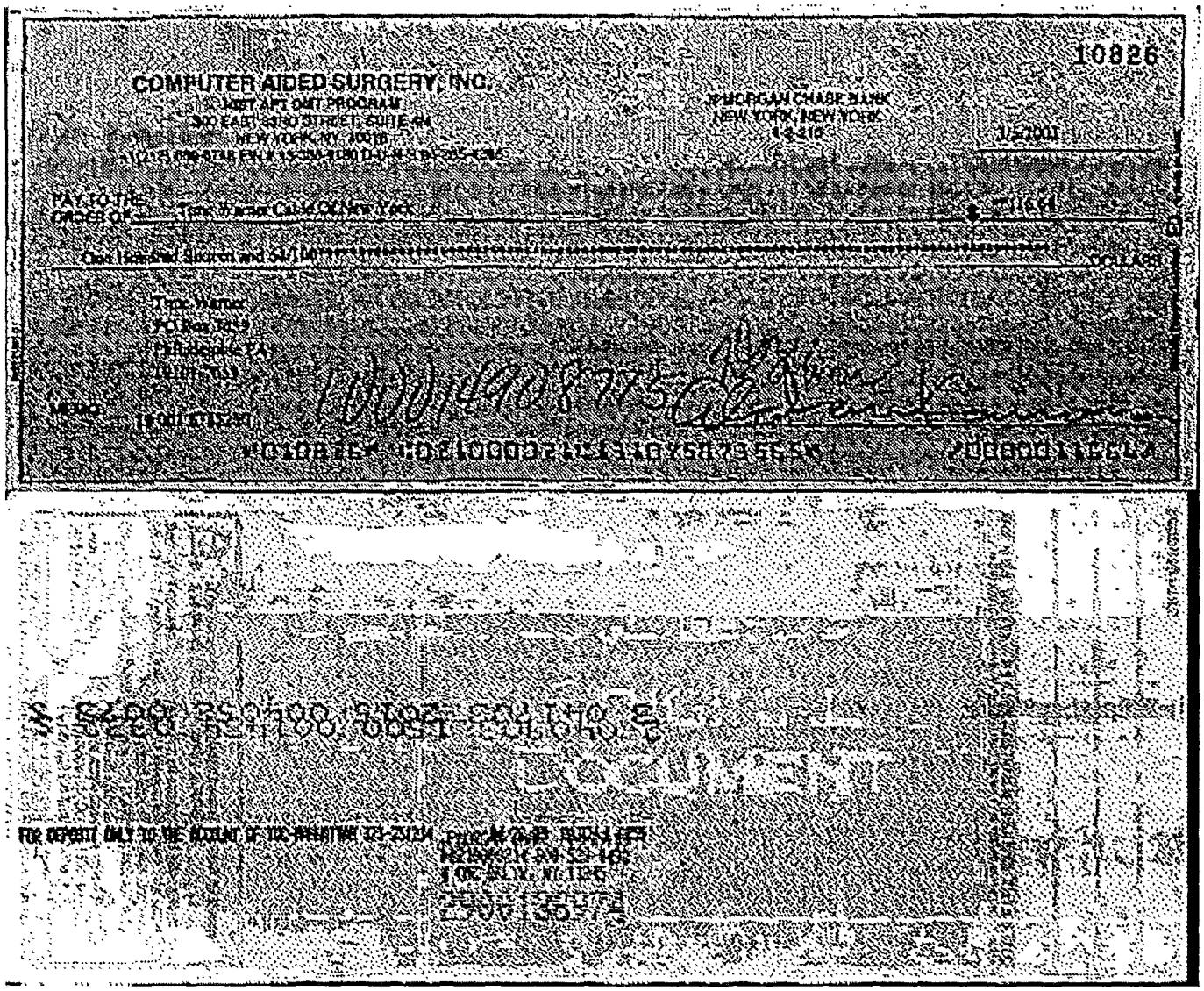
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076253654 Posting date 28-APR-03



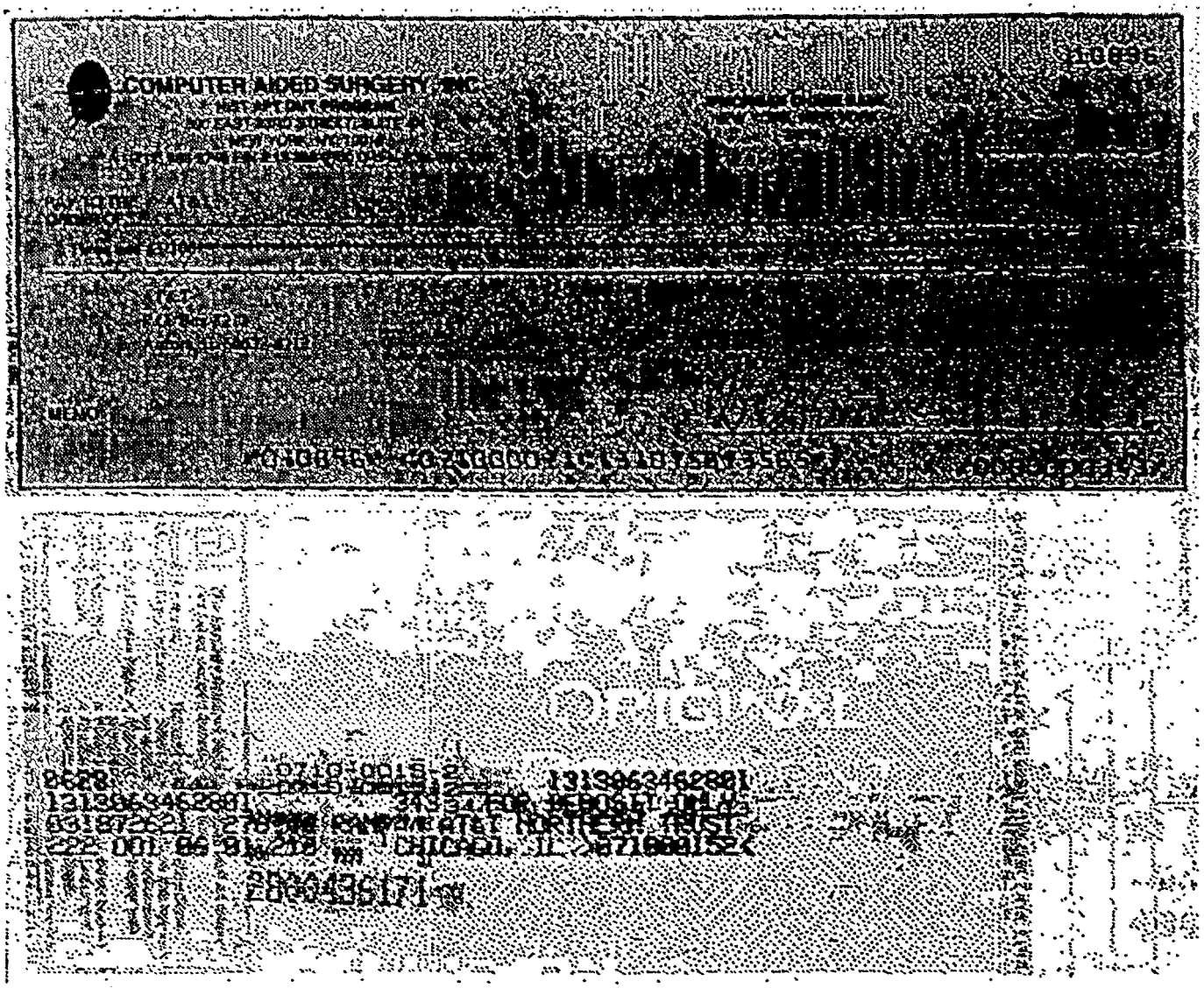
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012824152 Posting date 28-APR-03

10912

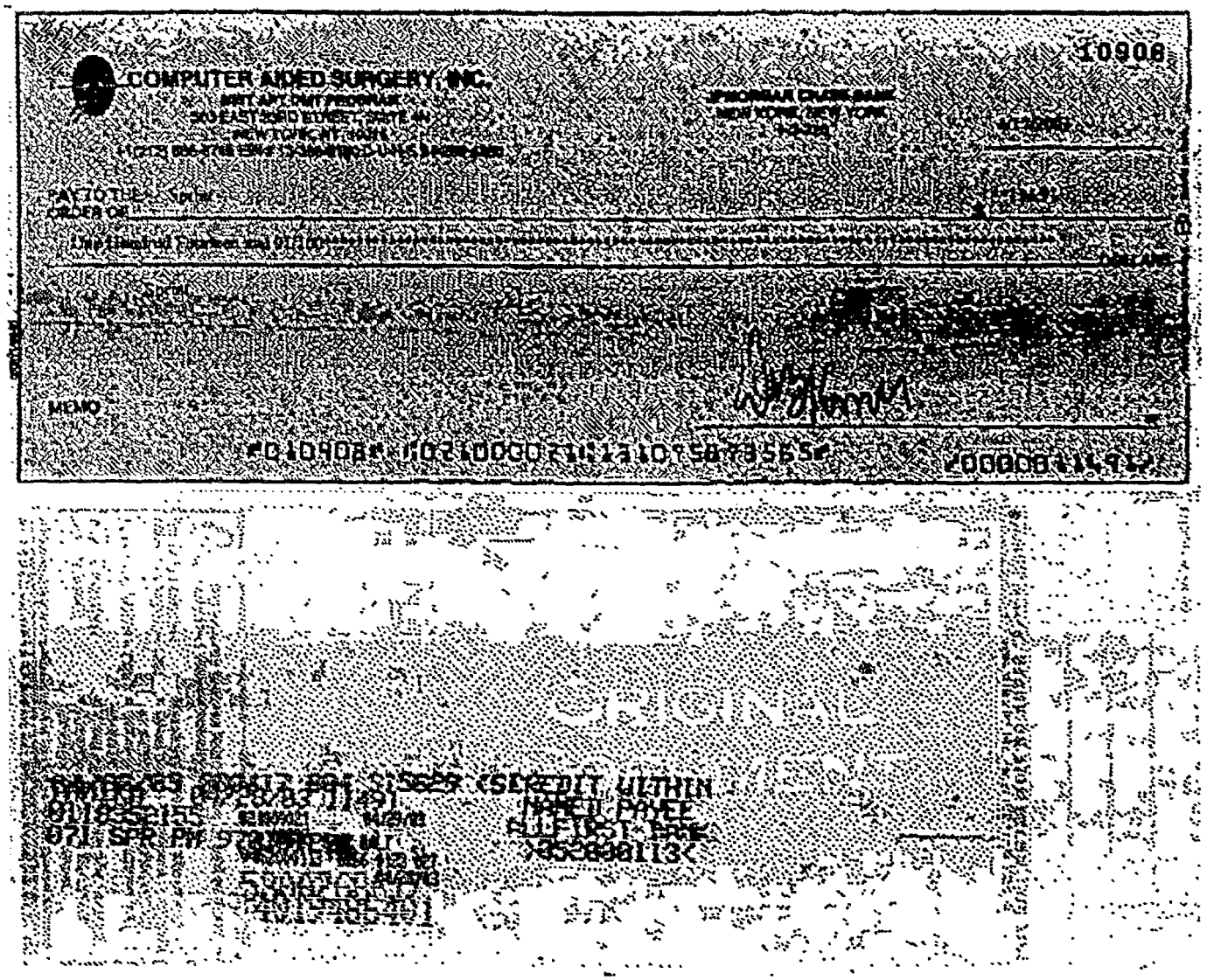
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029136974 Posting date 29-APR-03



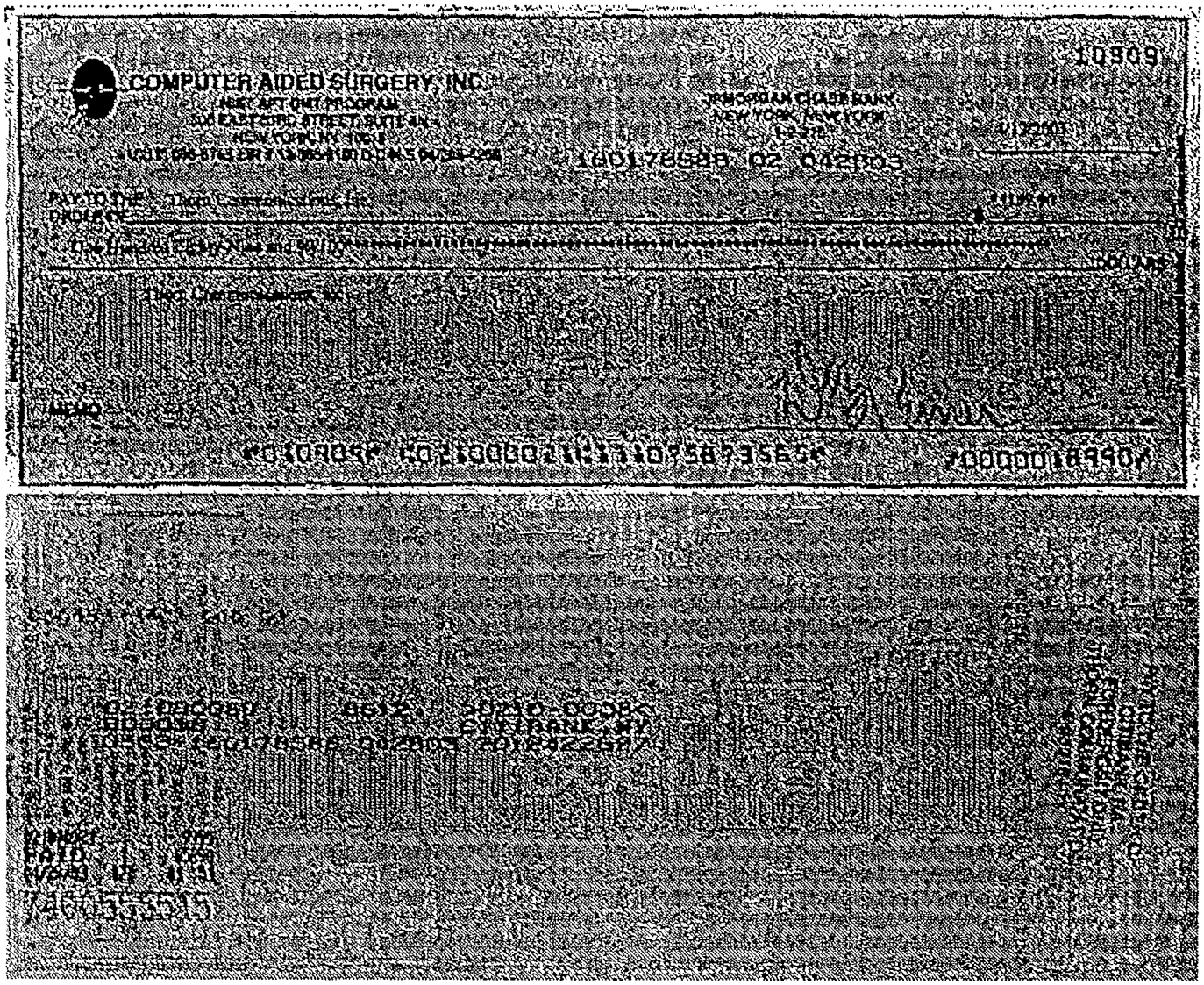
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028436171 Posting date 29-APR-03



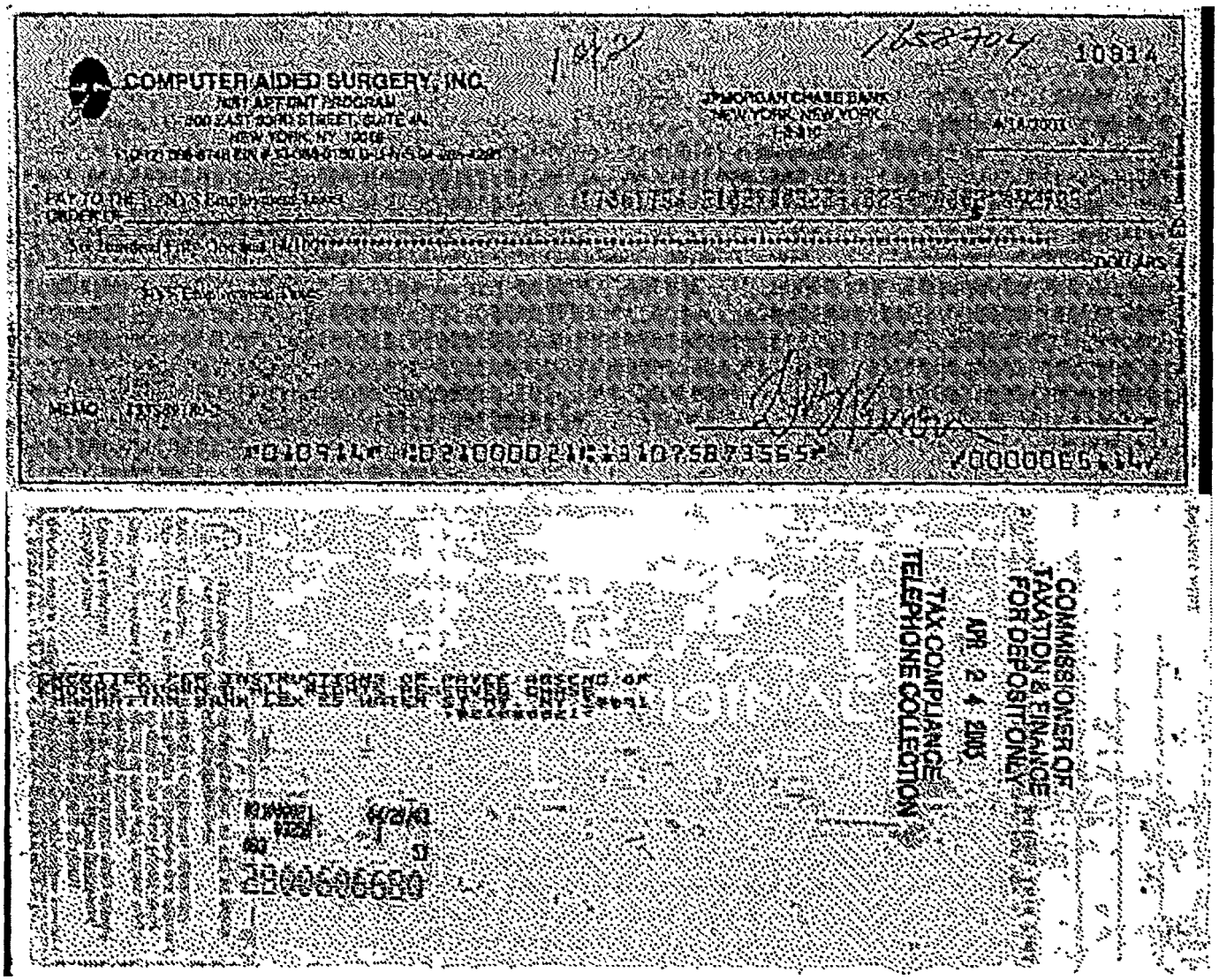
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053268617 Posting date 29-APR-03



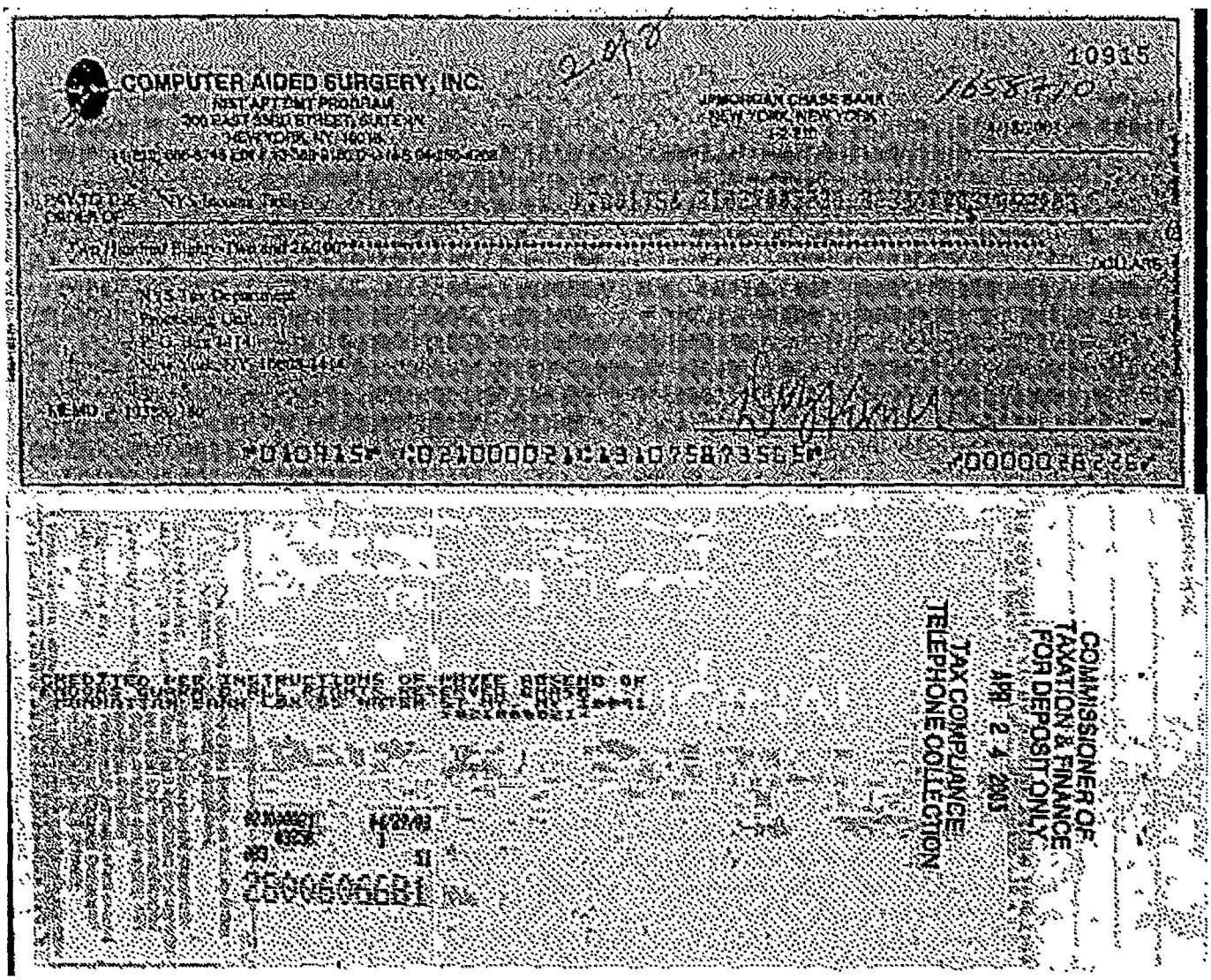
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074555515 Posting date 29-APR-03



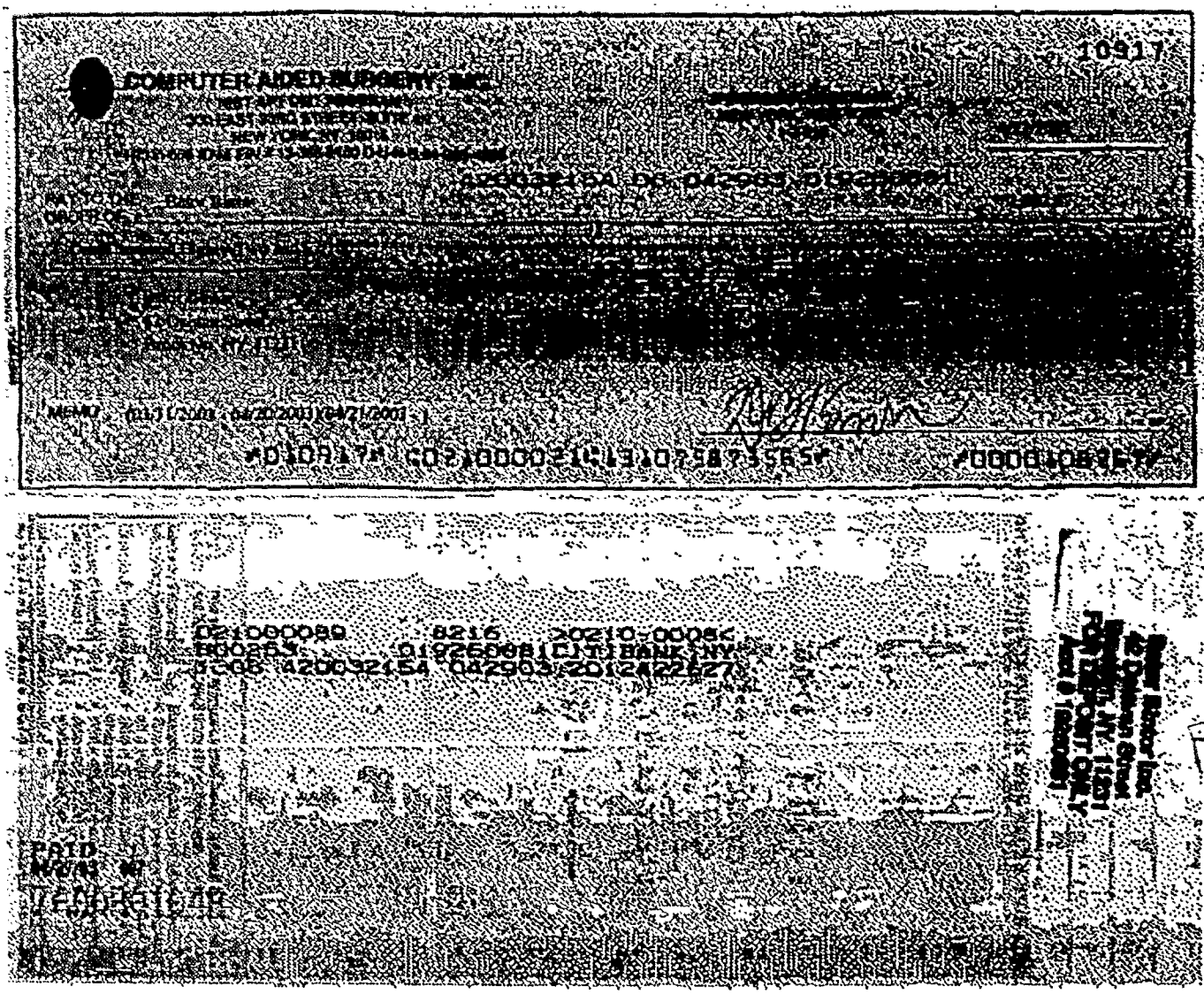
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028606680 Posting date 29-APR-03



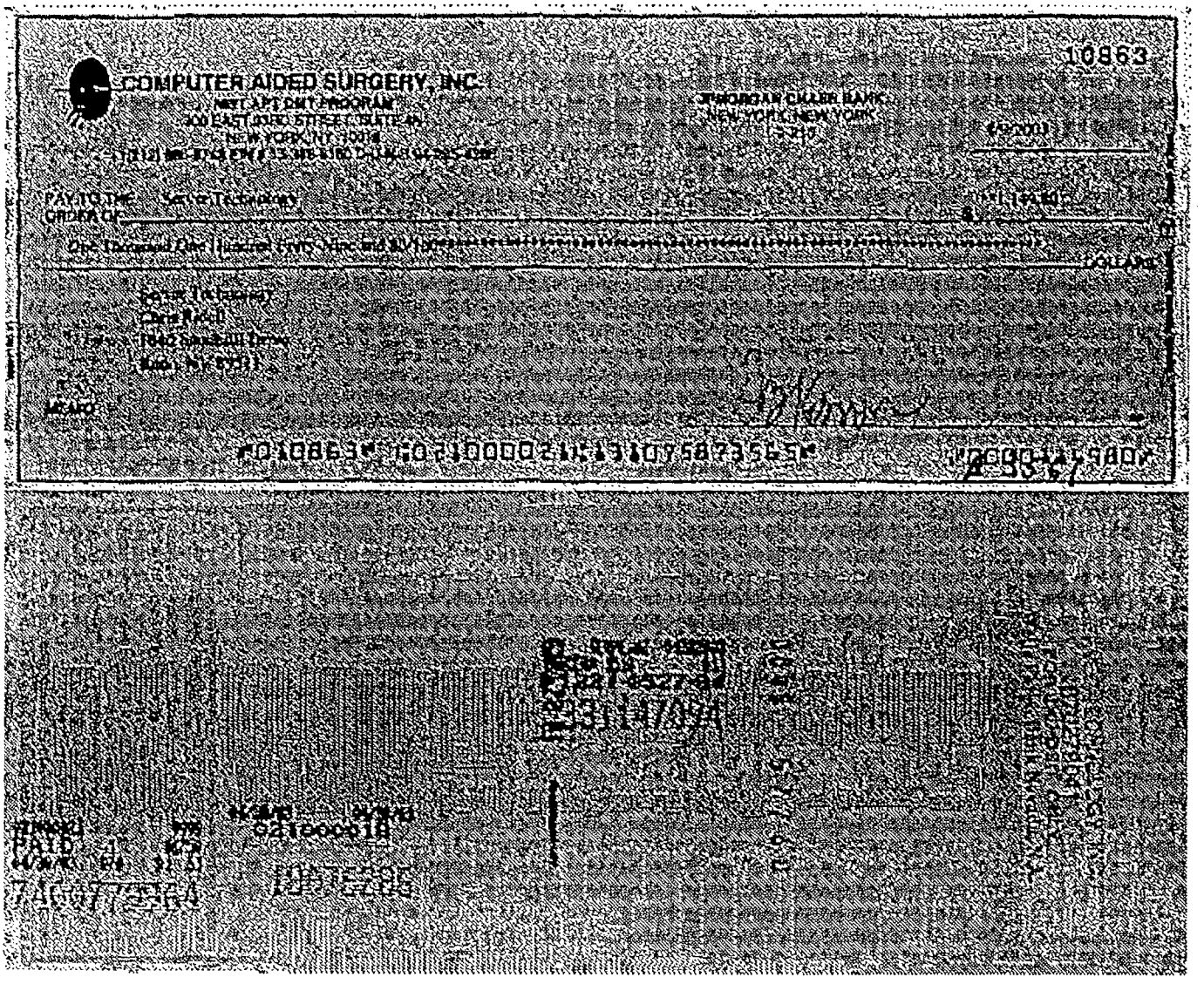
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028606681 Posting date 29-APR-03



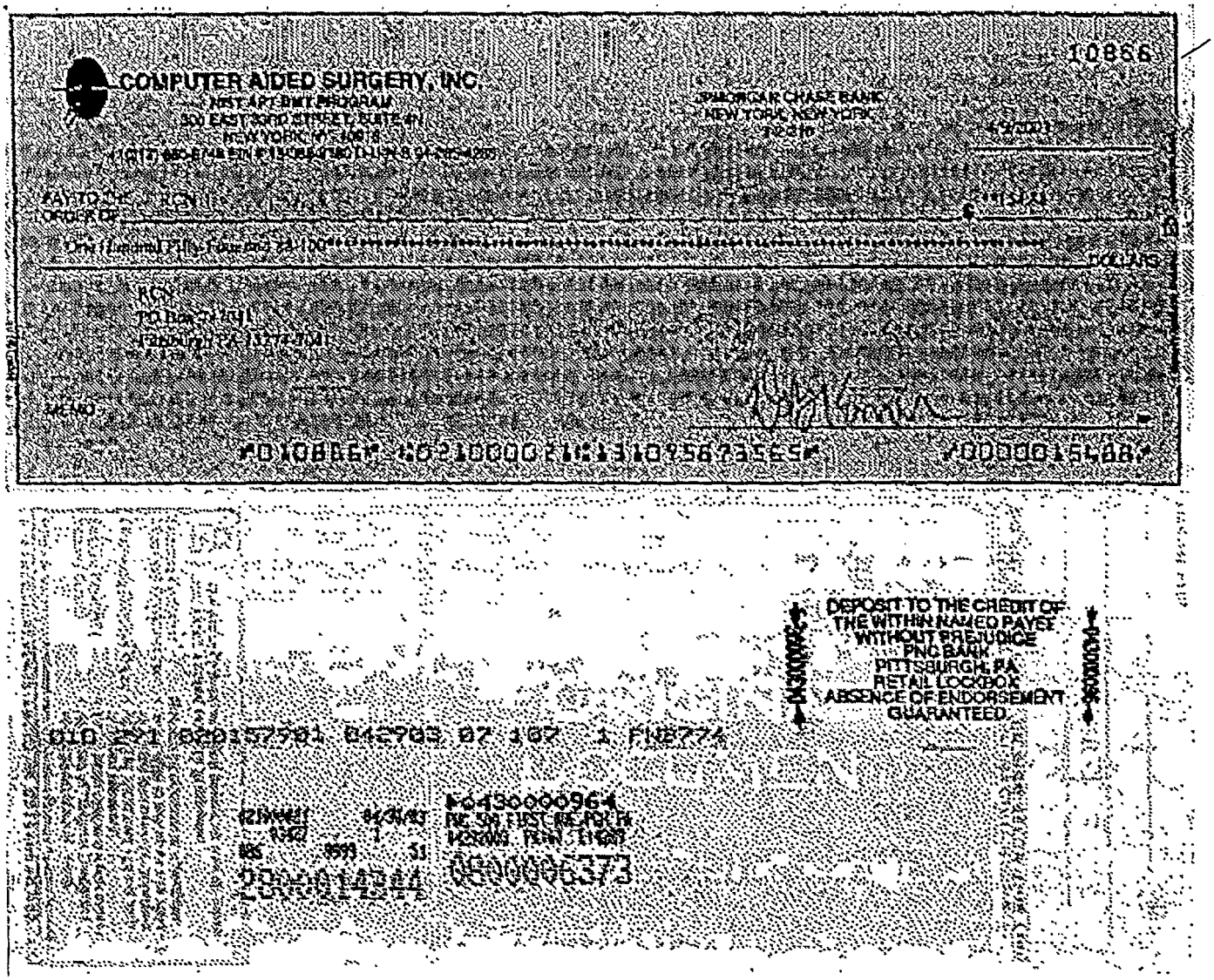
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012009214 Posting date 29-APR-03



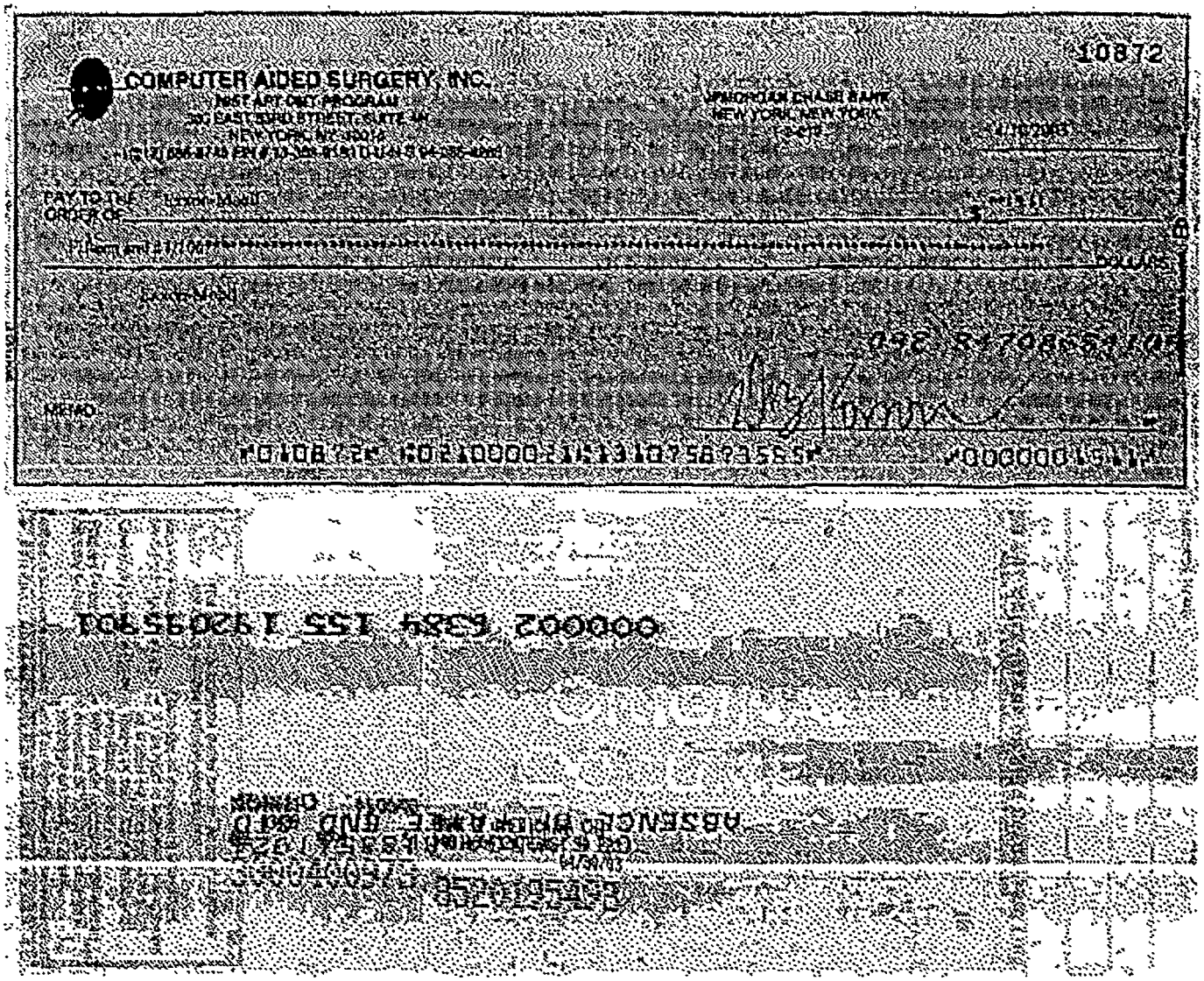
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074779964 Posting date 30-APR-03



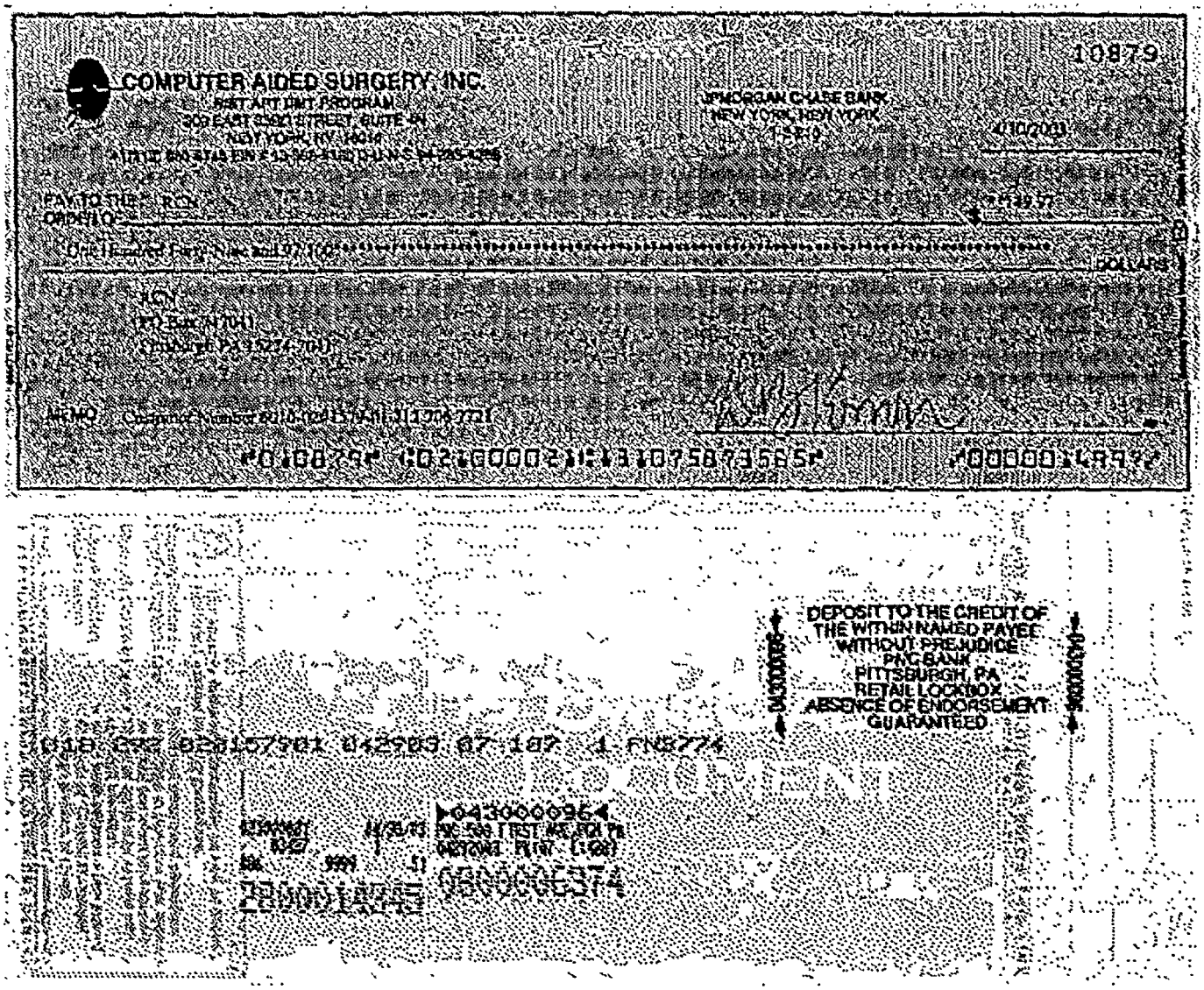
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028014344 Posting date 30-APR-03



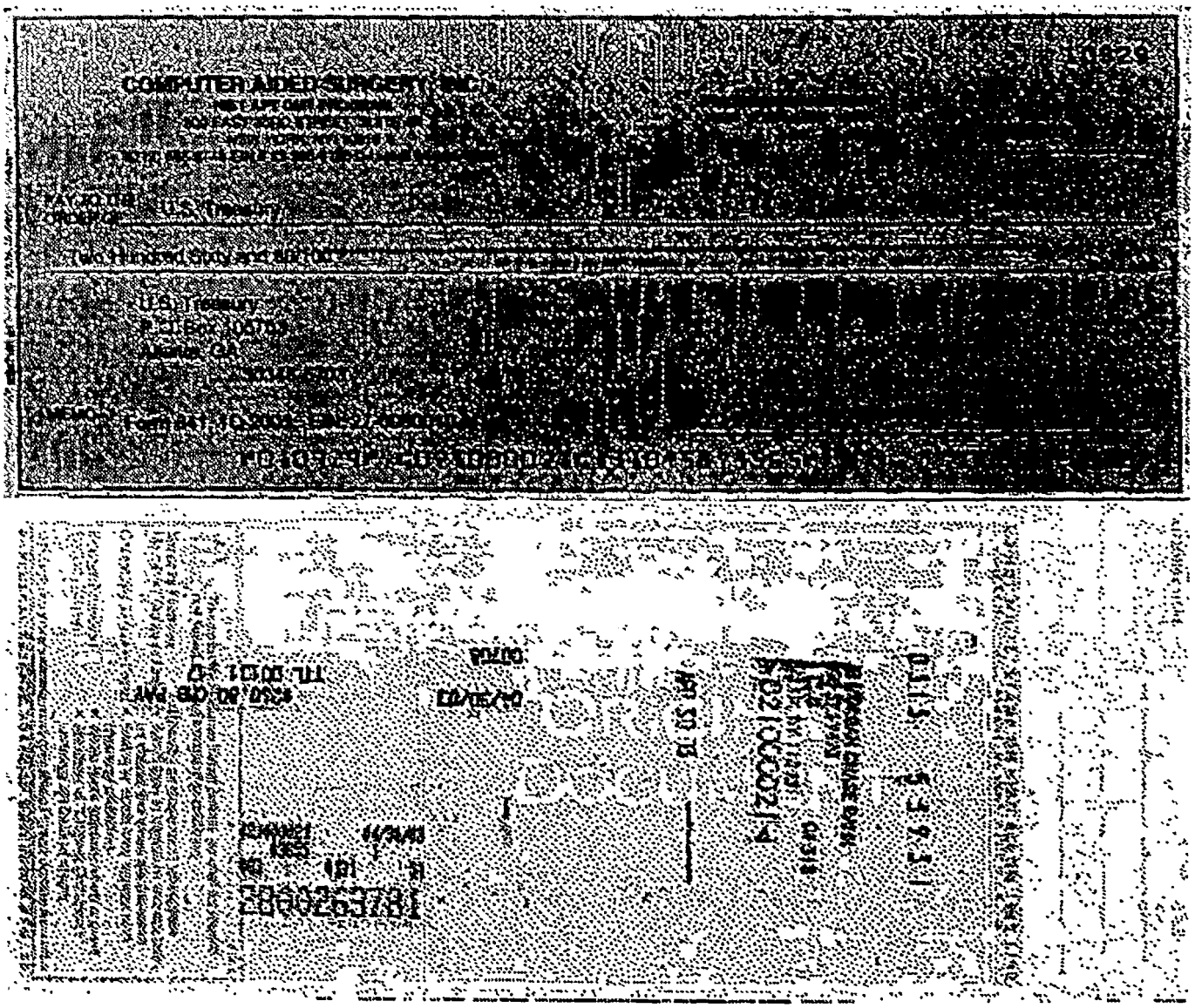
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030400973 Posting date 30-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028014345 Posting date 30-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028263781 Posting date 30-APR-03

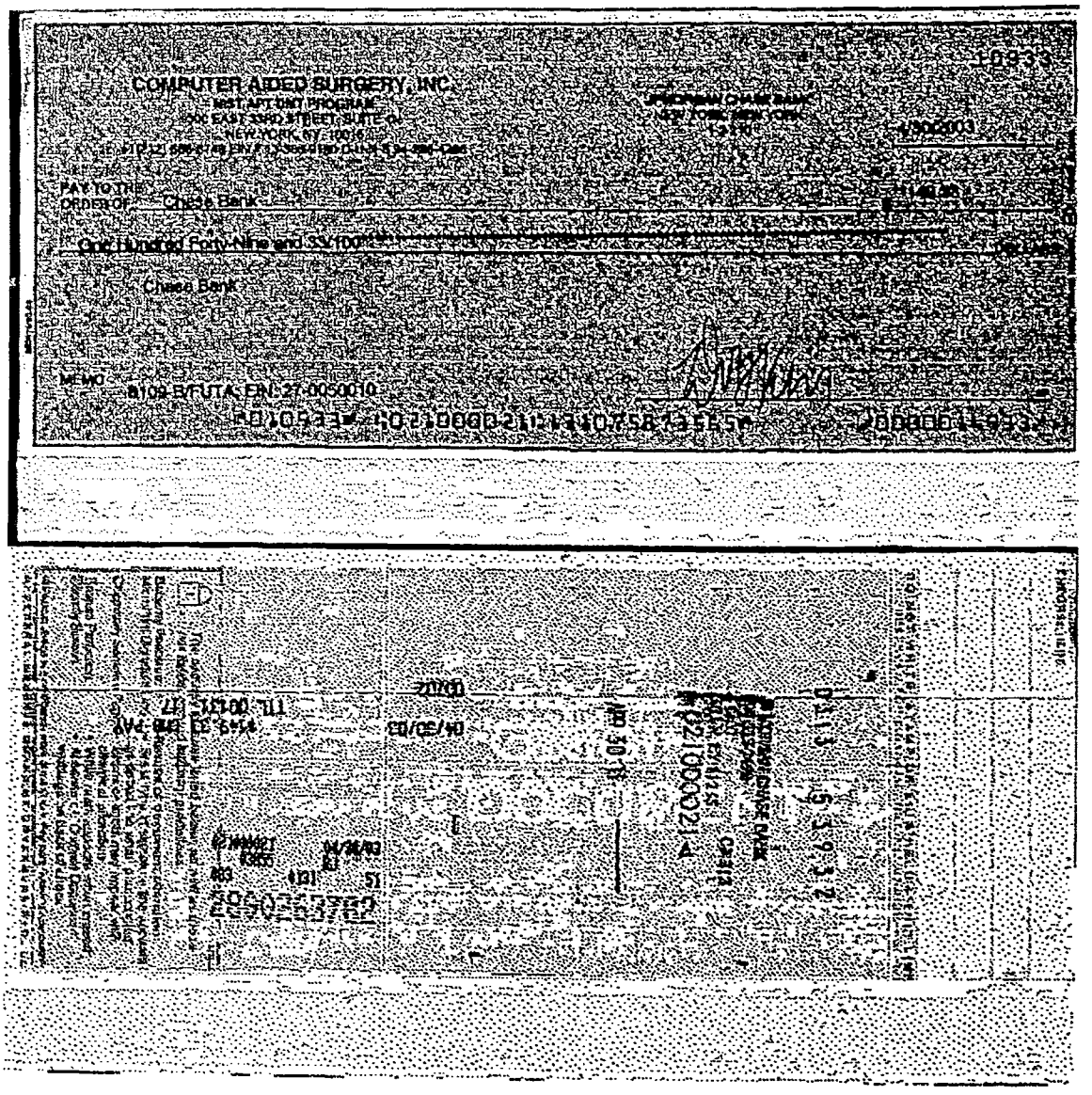


10929

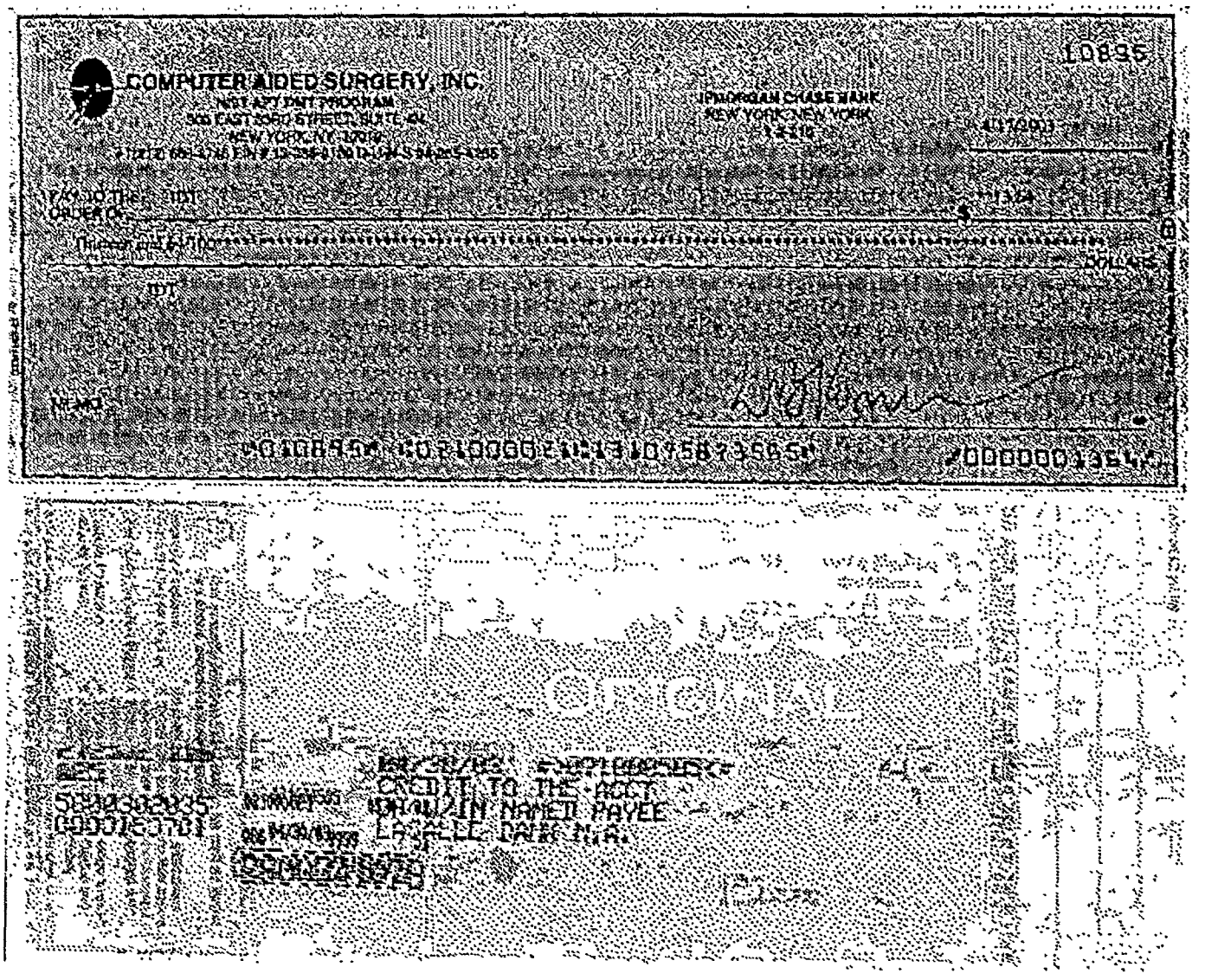
US Treasury 94/

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0090067553 Posting date 30-APR-03

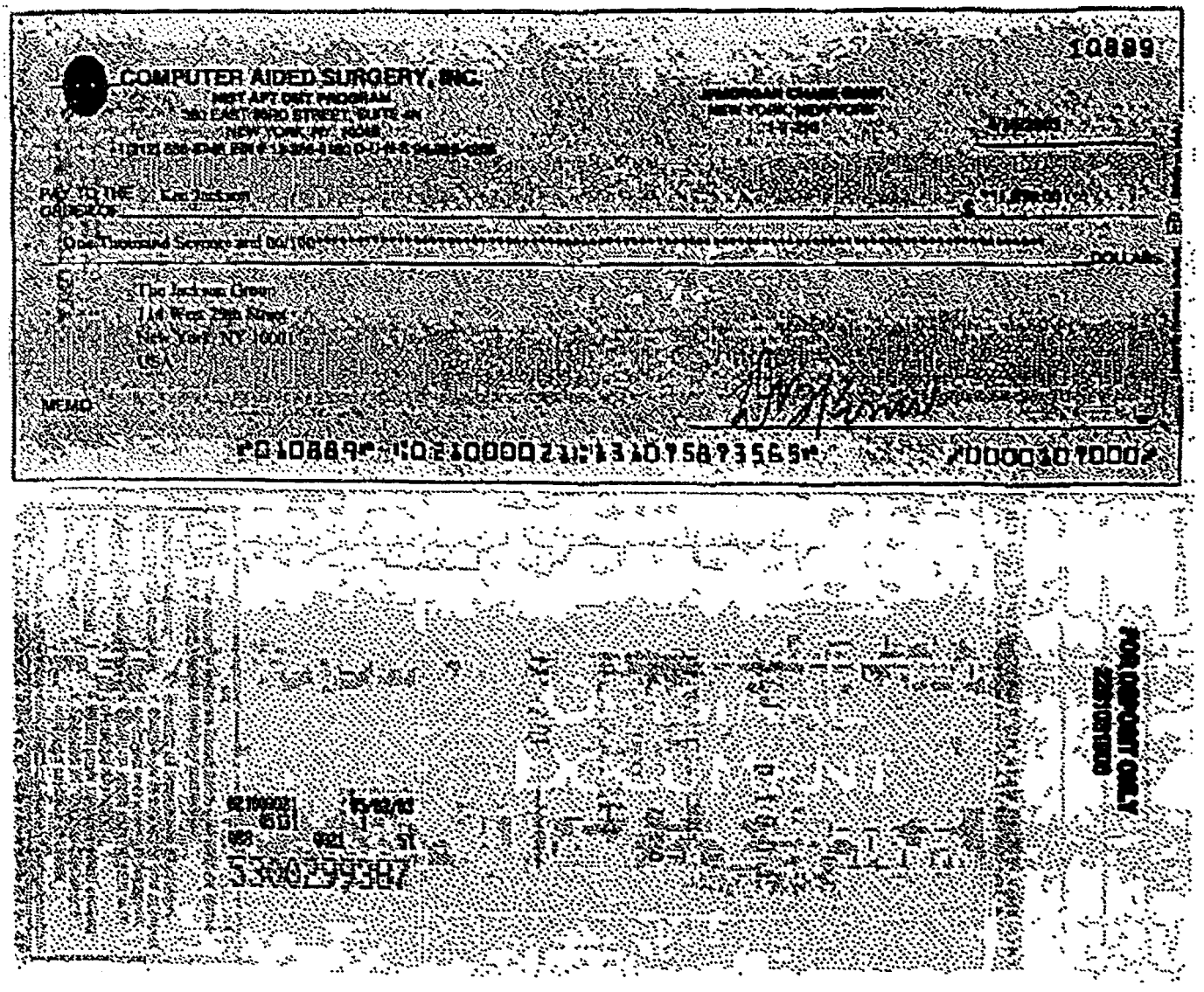
10933



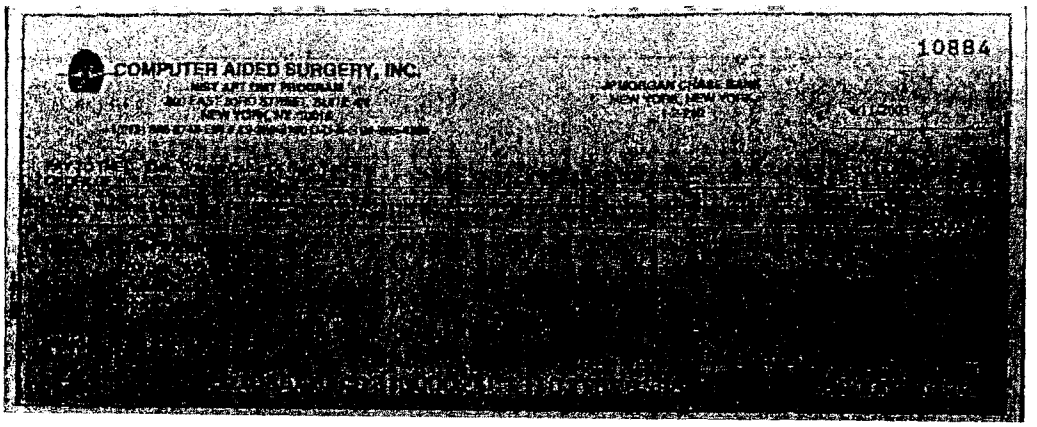
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028341078 Posting date 01-MAY-03

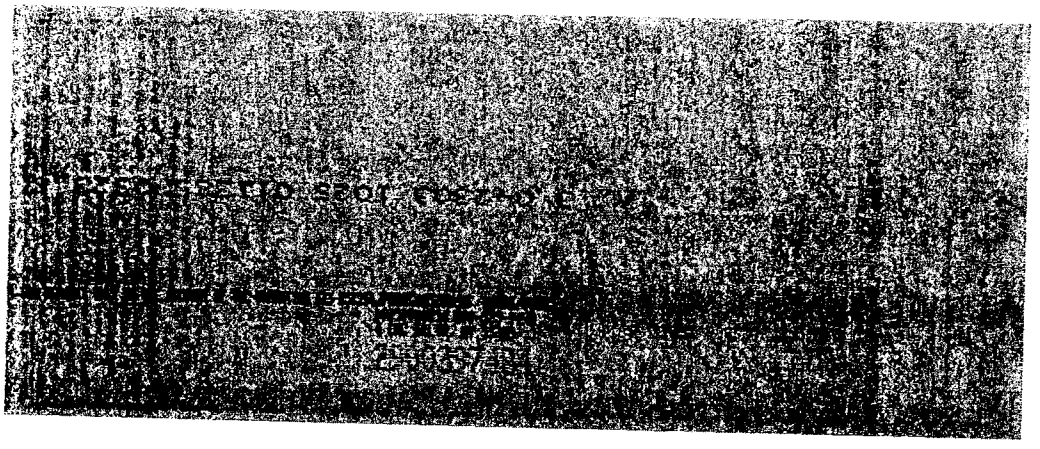


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053299387 Posting date 02-MAY-03

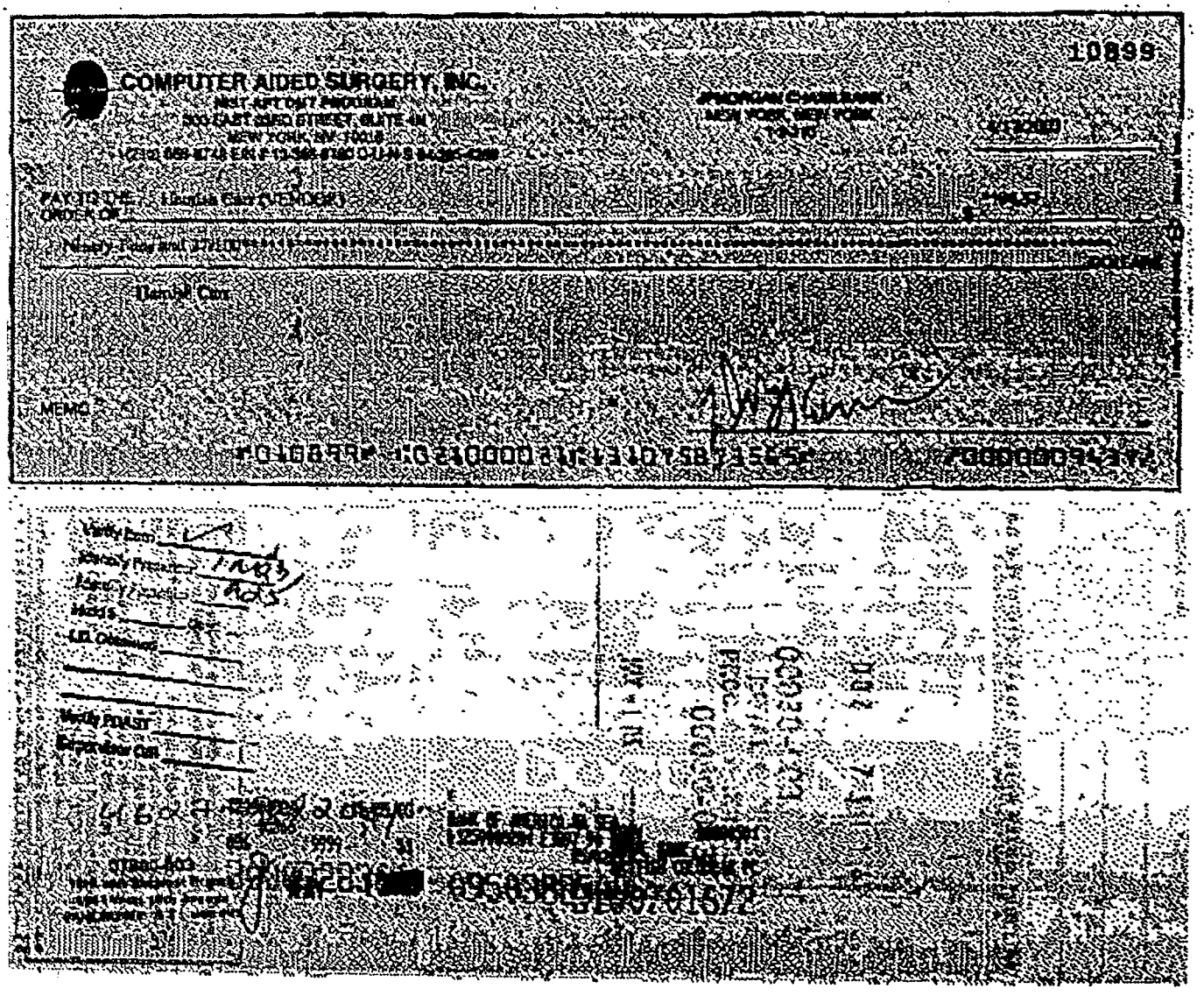


5/15/03



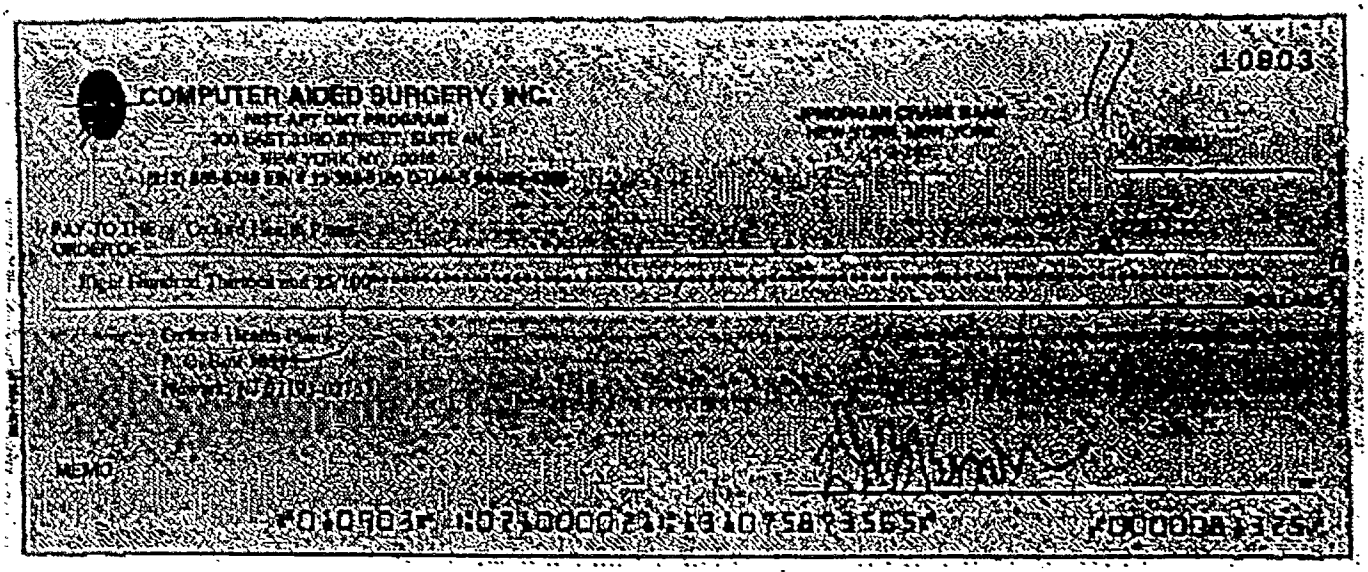


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030328364 Posting date 05-MAY-03

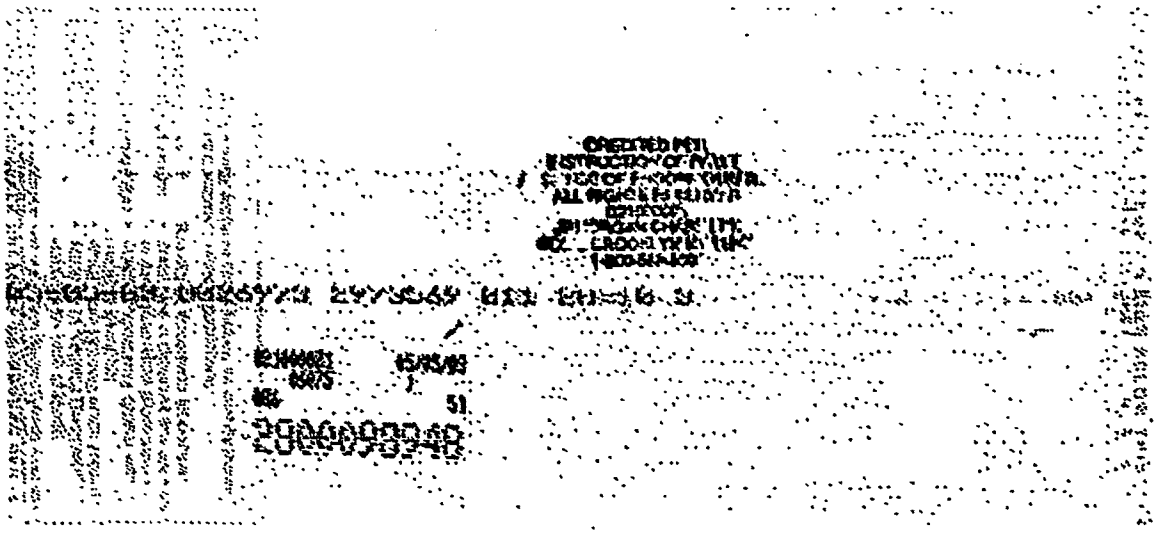


Hann & Carr

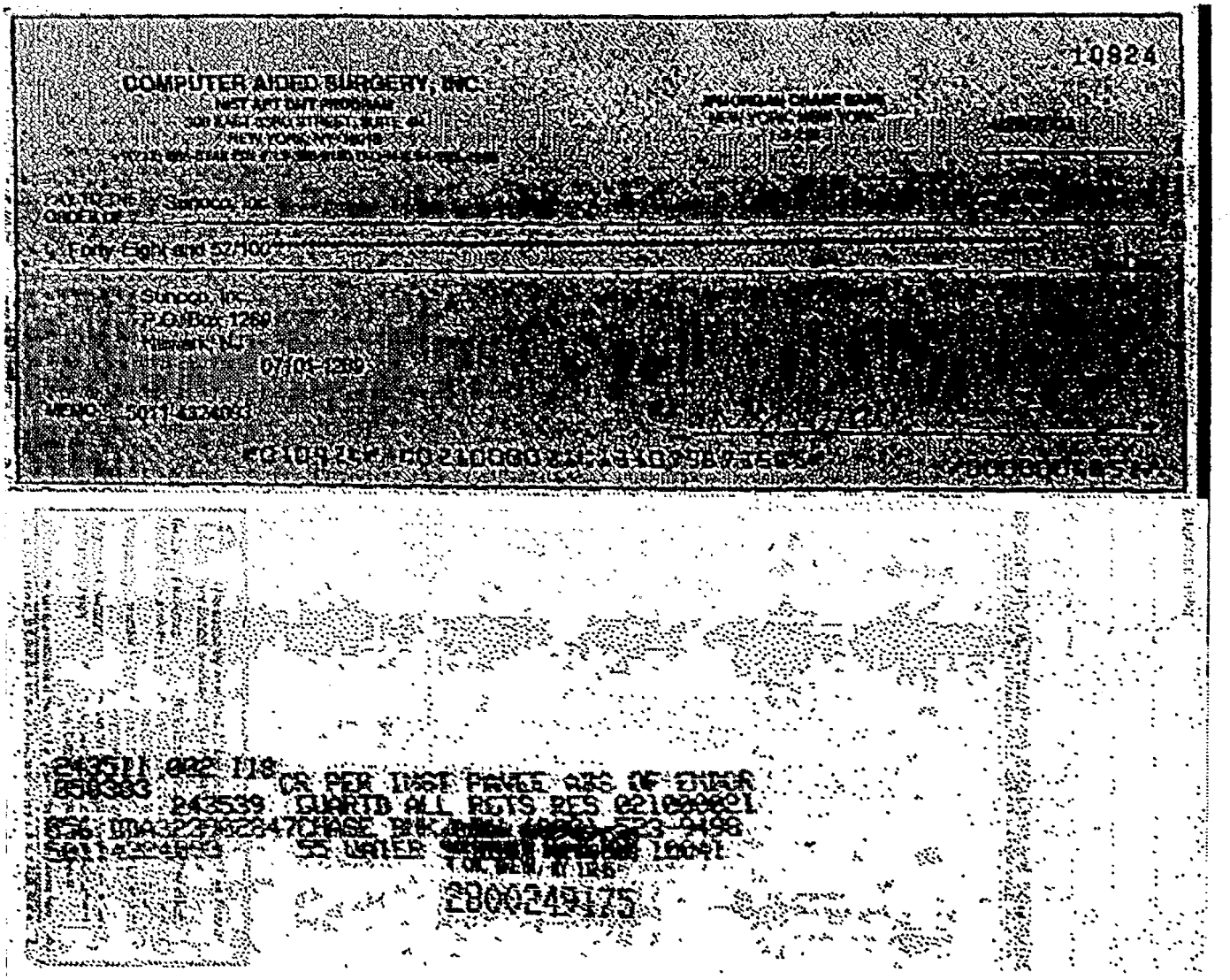
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028098948 Posting date 05-MAY-03



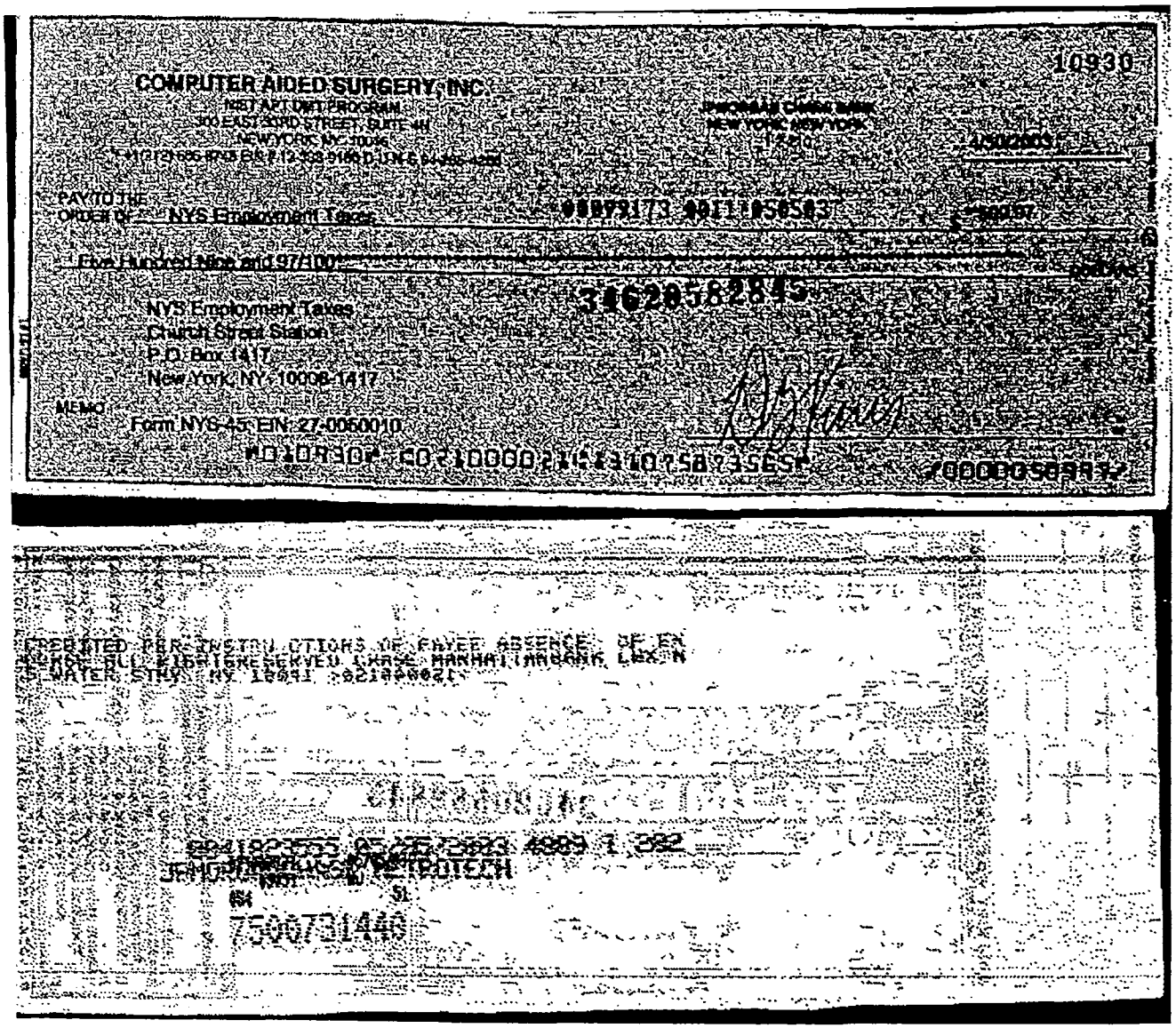
10903



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028249175 Posting date 05-MAY-03

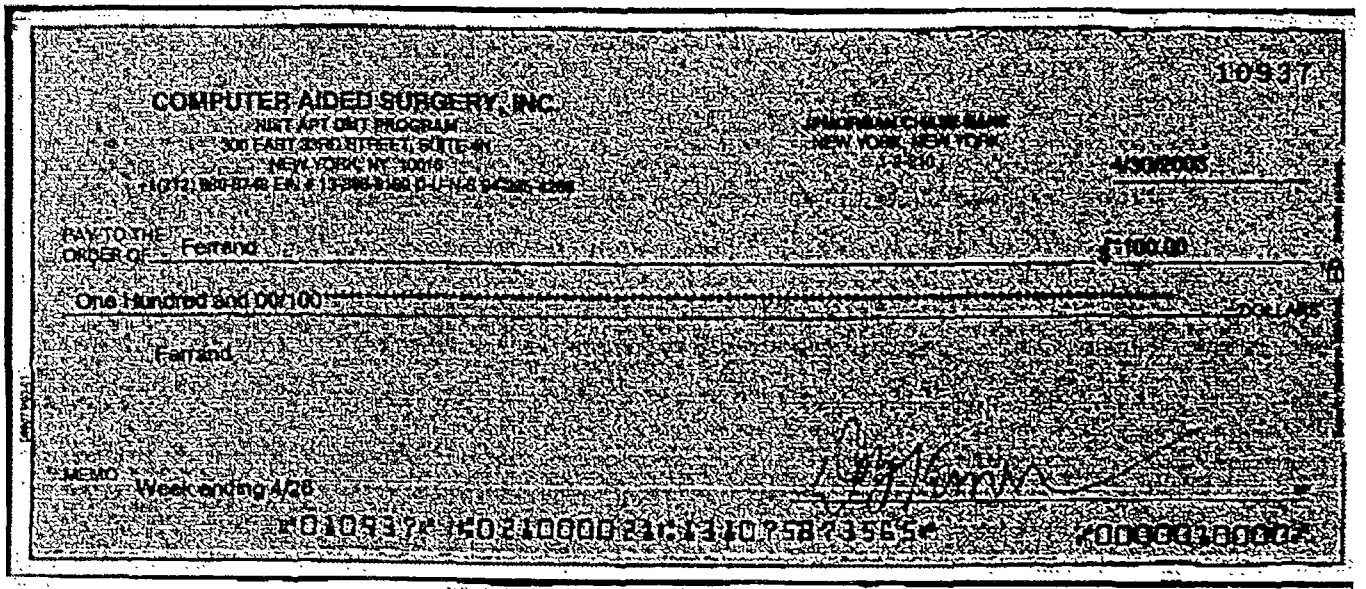


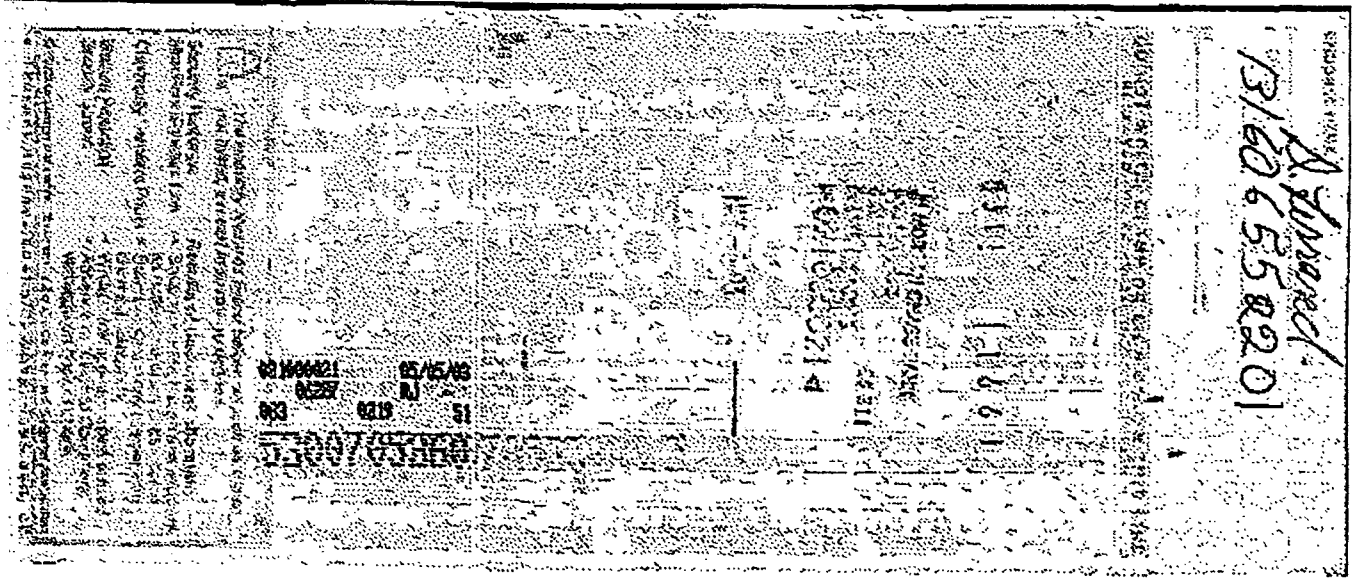
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0041823555 Posting date 05-MAY-03



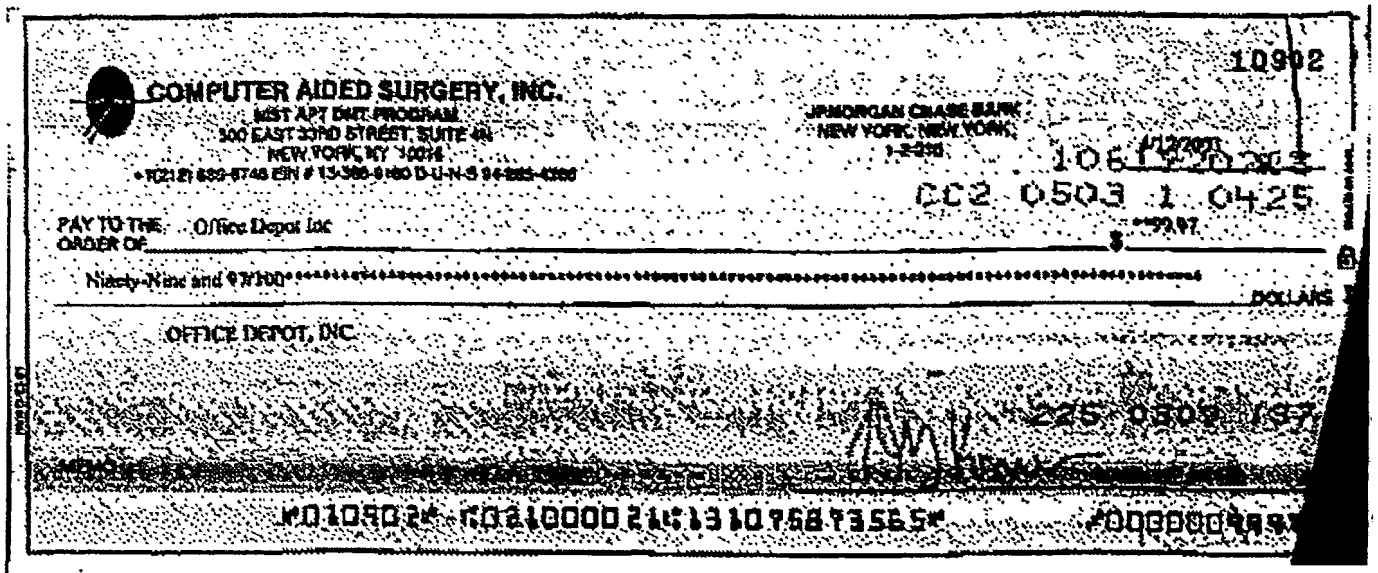
CREDITED PER INSTRUCTIONS OF PAYEE ABSENCE OF EN
WARNER BUL RIGHTS RESERVED UNDER MANHATTANBANK LEX N
5 WATER STRY NY 10041 >0210000021<

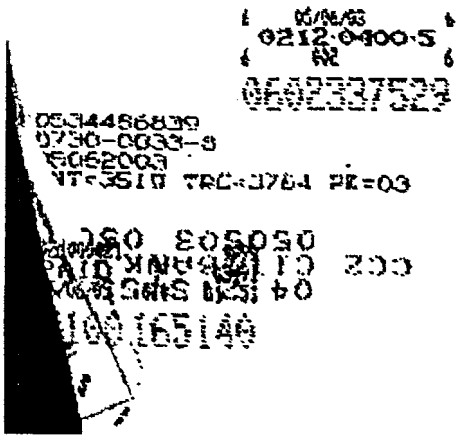
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0090095322 Posting date 05-MAY-03



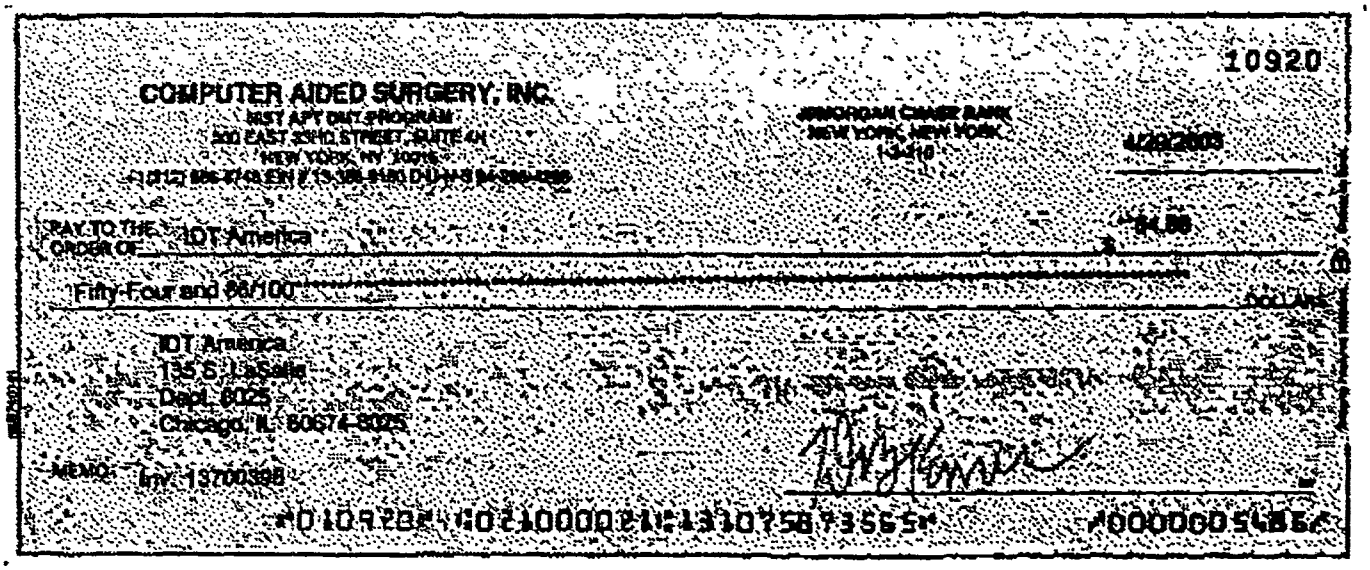


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071165140 Posting date 06-MAY-03


COMPUTER AIDED SURGERY, INC.
MIST APT DIST PROGRAM
500 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
10902
JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2/310
4/12/2003
10611220303
CC2 0503 1 0425
PAY TO THE ORDER OF Office Depot Inc
$**99.97
Ninety-Nine and 97/100**********
DOLLARS
OFFICE DEPOT, INC
225 0503 137
⑈010902⑈ ⑆021000021⑆131076873565⑈


05/06/03
0212-0400-5
02
0662337529
0534486839
0730-0033-S
60062003
NT=3510 TRC=3764 PR=03
PAY ANY BANK PEG
04:54 Shp
0505030 050
CC2 CI
10011651A0

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081521826 Posting date 06-MAY-03


10920

COMPUTER AIDED SURGERY, INC.
MST APT DAY PROGRAM
200 EAST 33rd STREET, SUITE 4H
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
13-3418

4/29/2003

PAY TO THE ORDER OF IDT America

$54.56

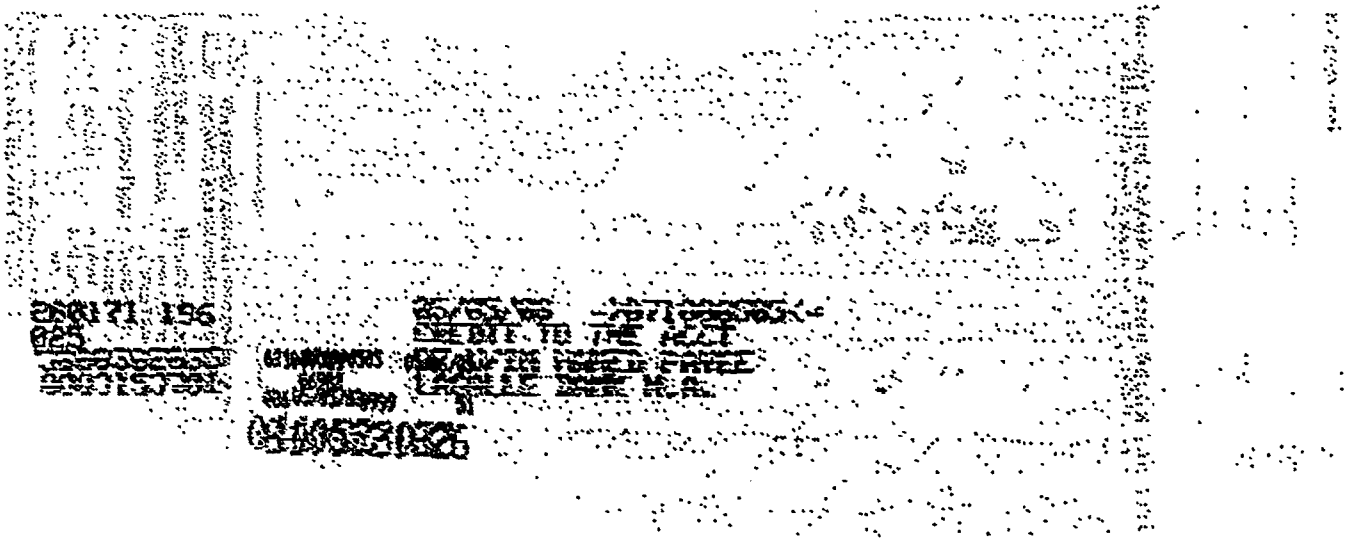
Fifty-Four and 56/100

DOLLARS

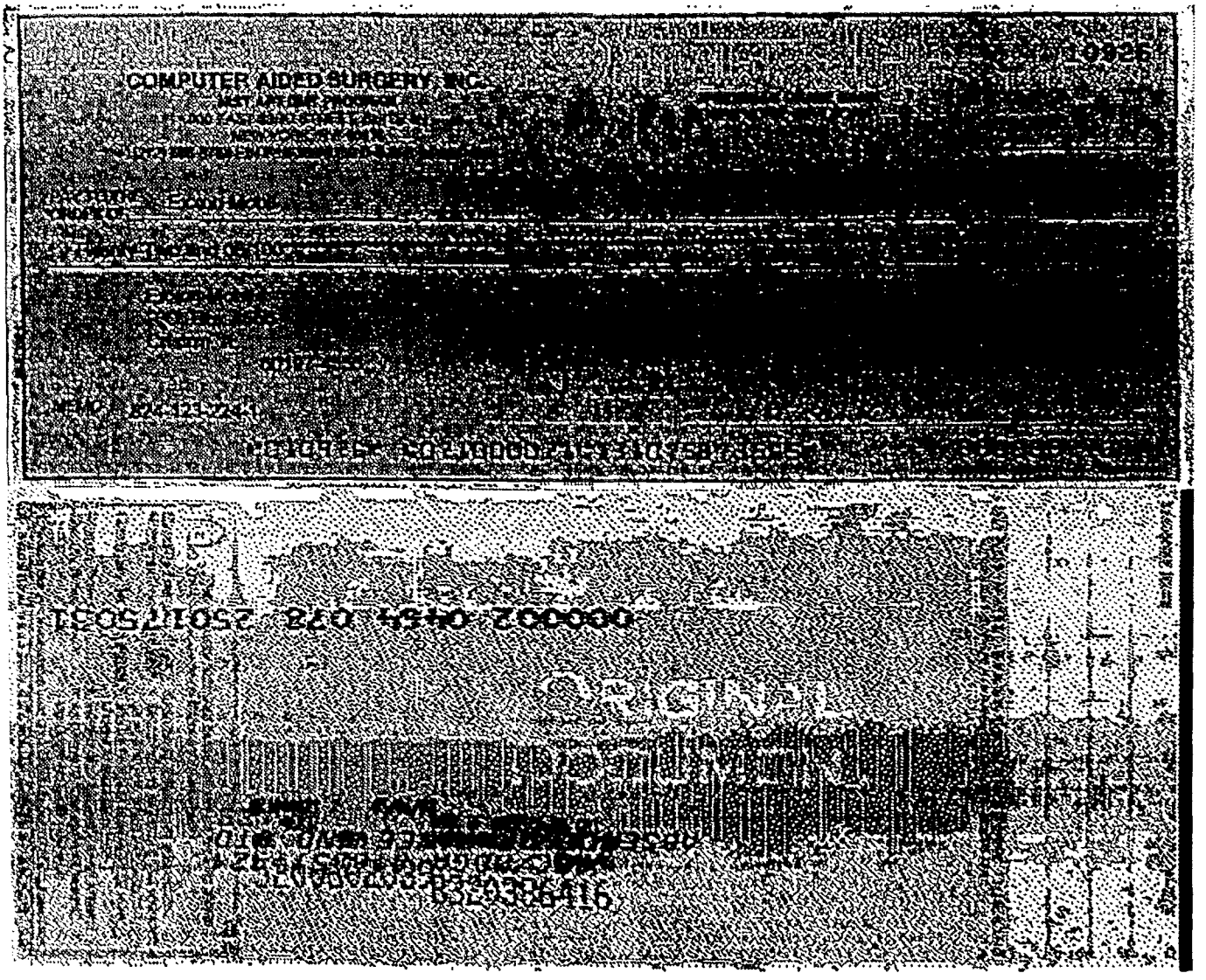
IDT America
135 S. LaSalle
Dept. 8025
Chicago, IL 60674-8025

MEMO: Inv. 13700398

⑆021000021⑆ 13107587355⑈ ⑈0000005456⑈

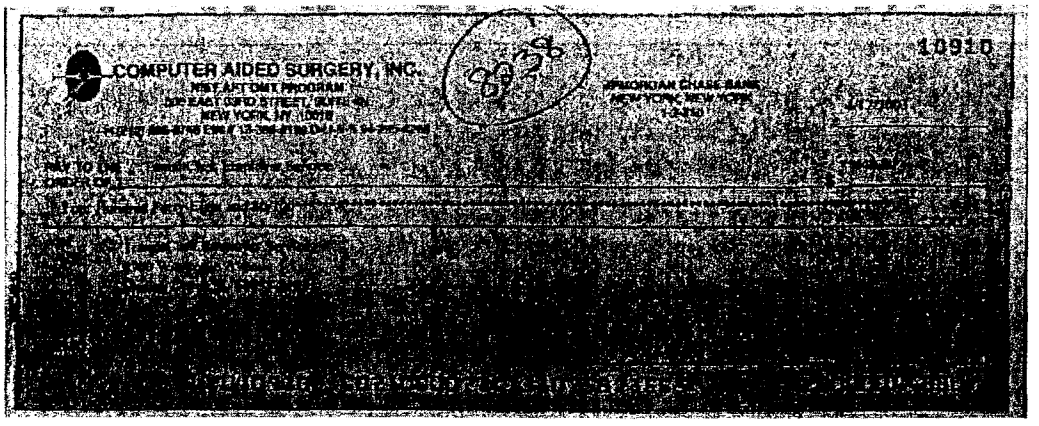


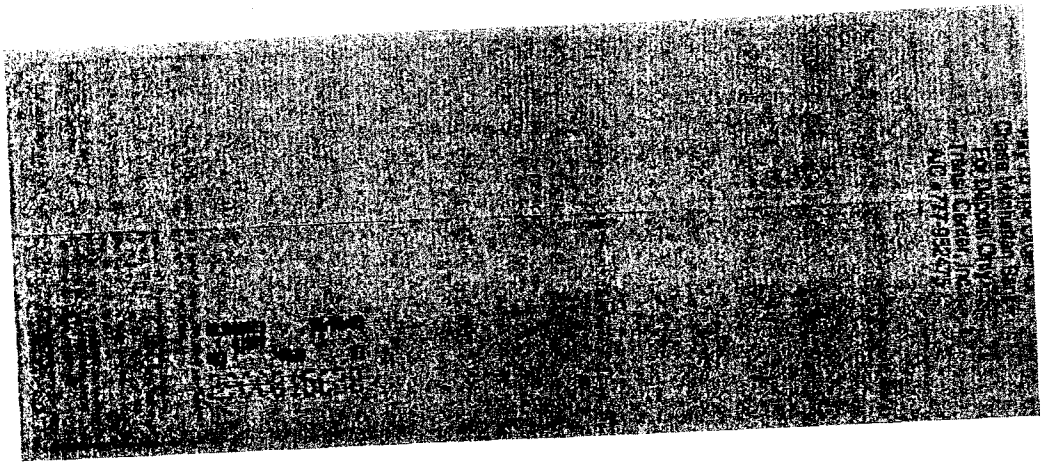
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052602039 Posting date 06-MAY-03



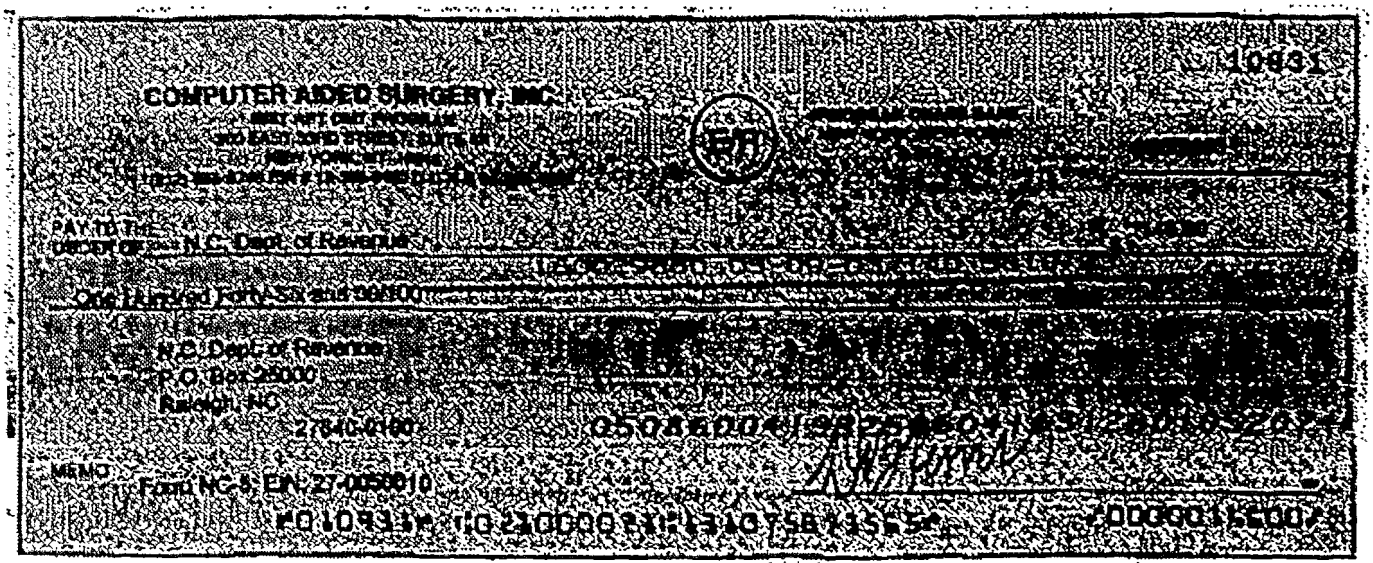
10926

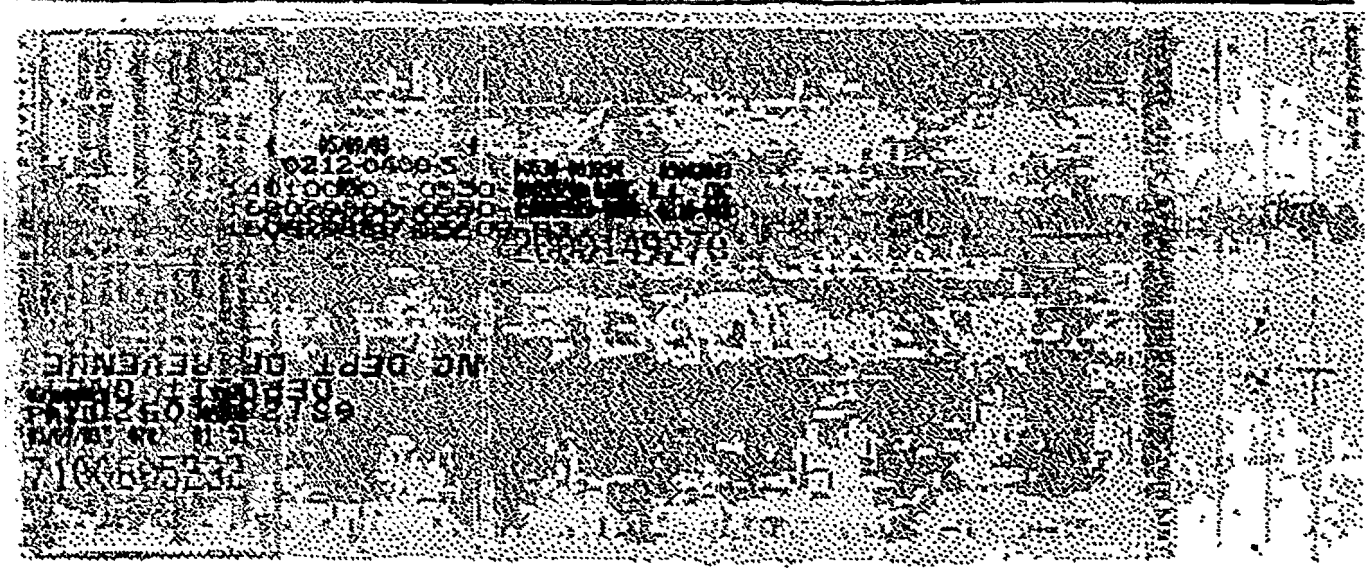
5/8/2003



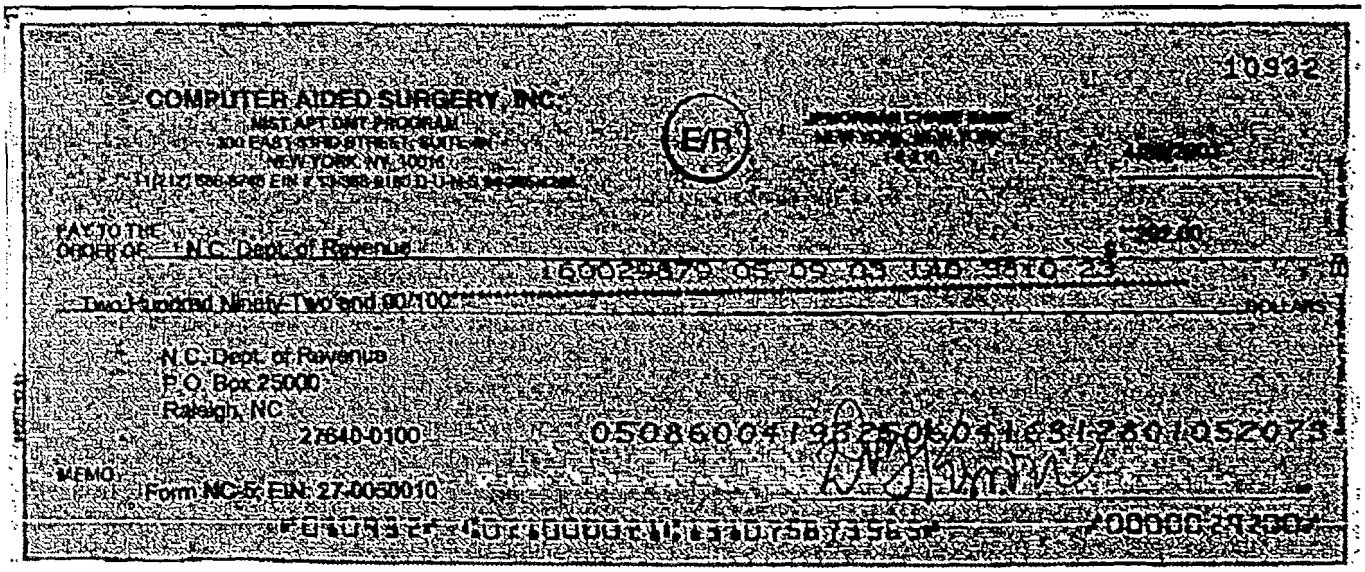


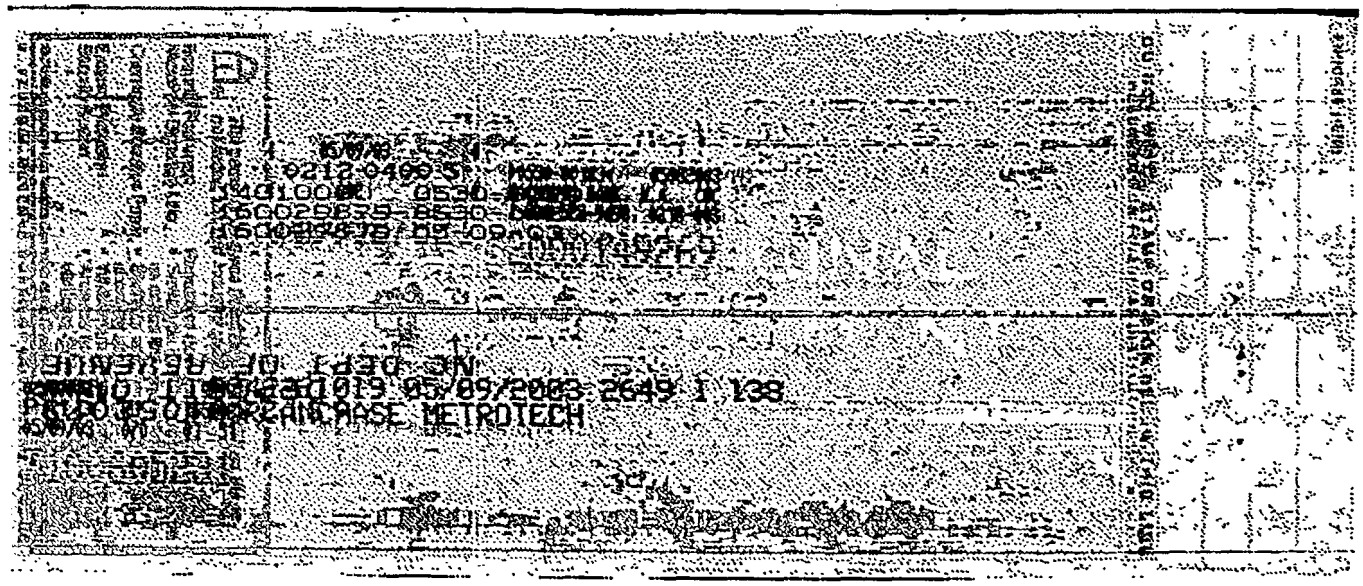
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071605232 Posting date 09-MAY-03



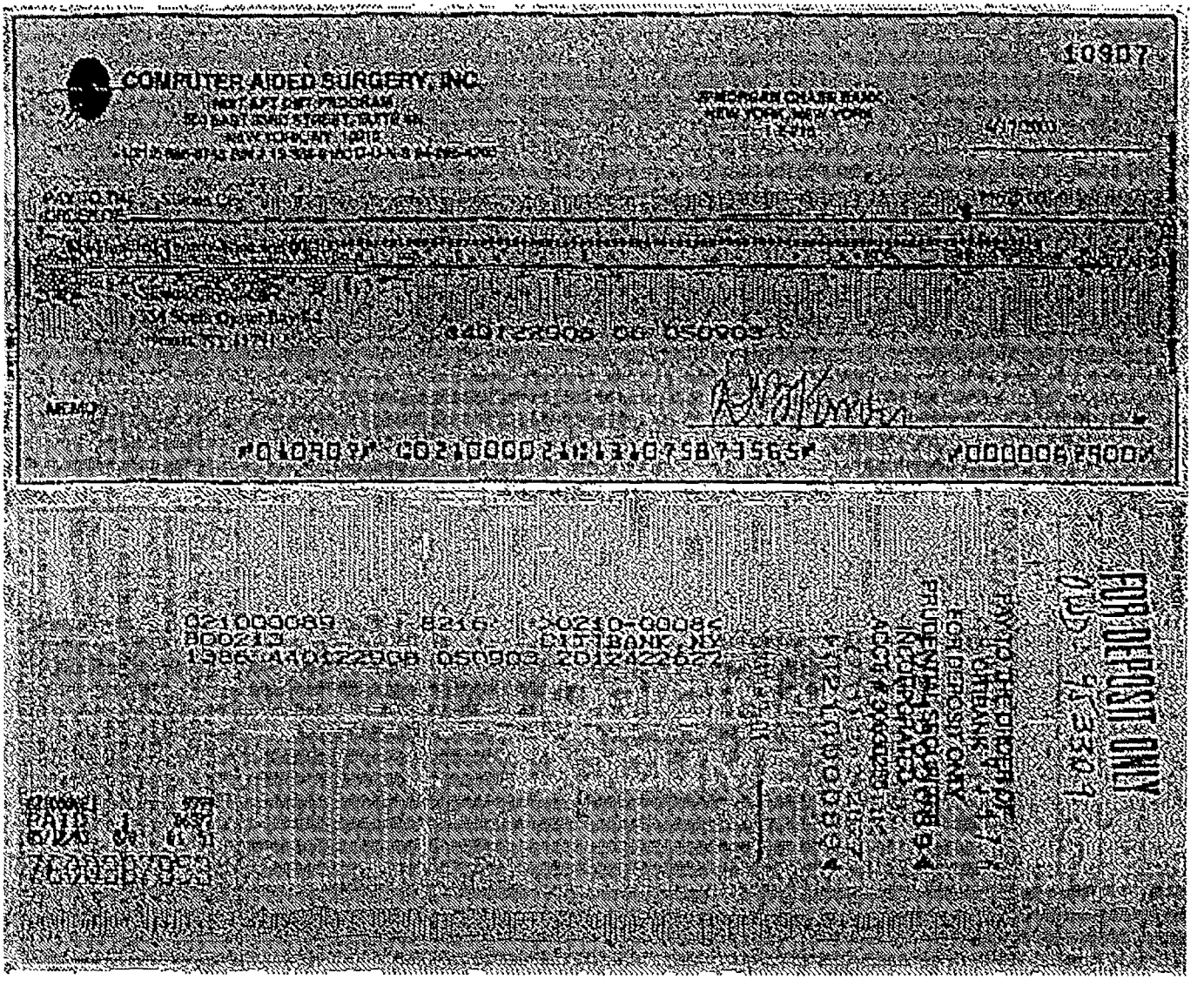


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042221019 Posting date 09-MAY-03

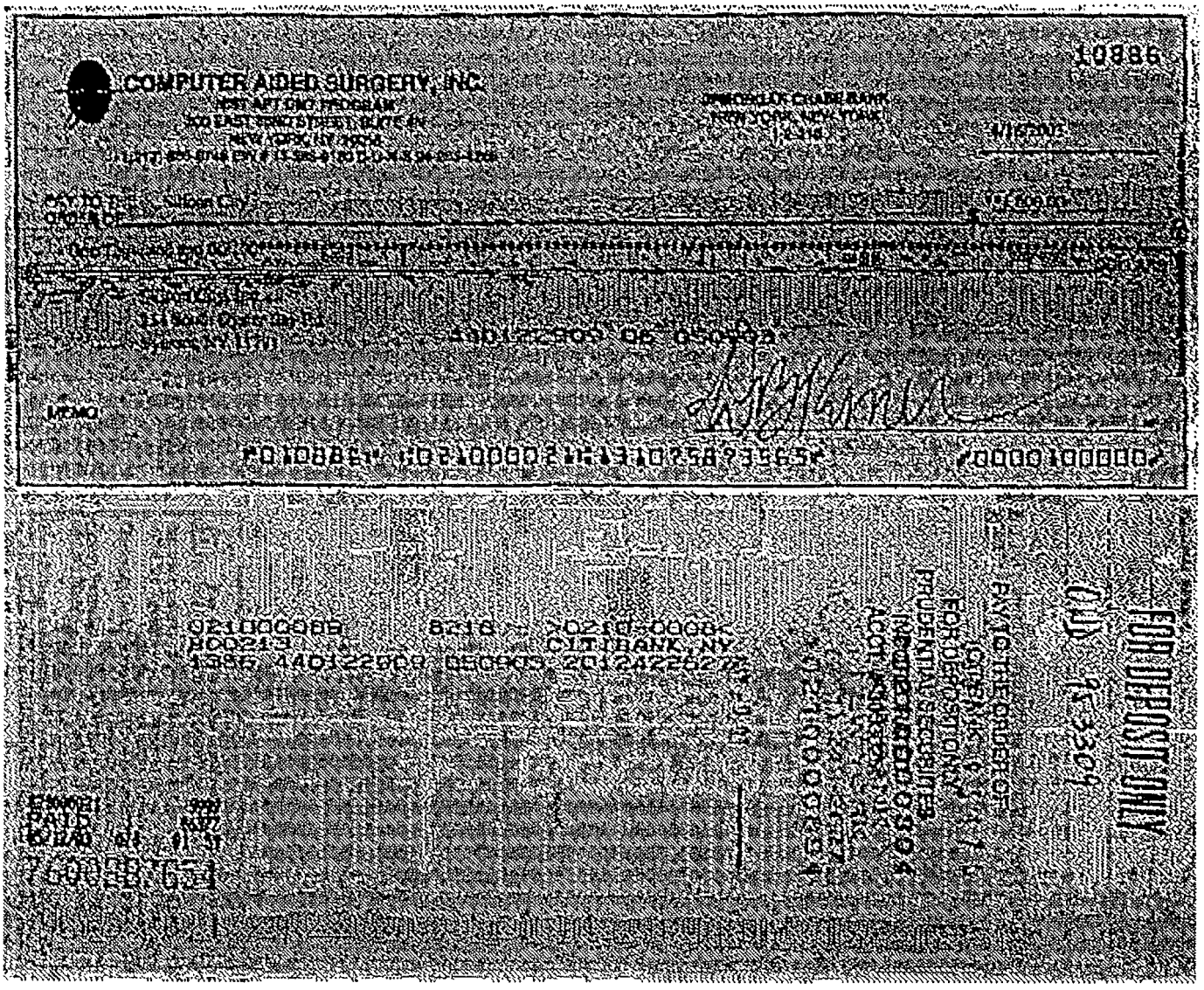




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076387853 Posting date 12-MAY-03

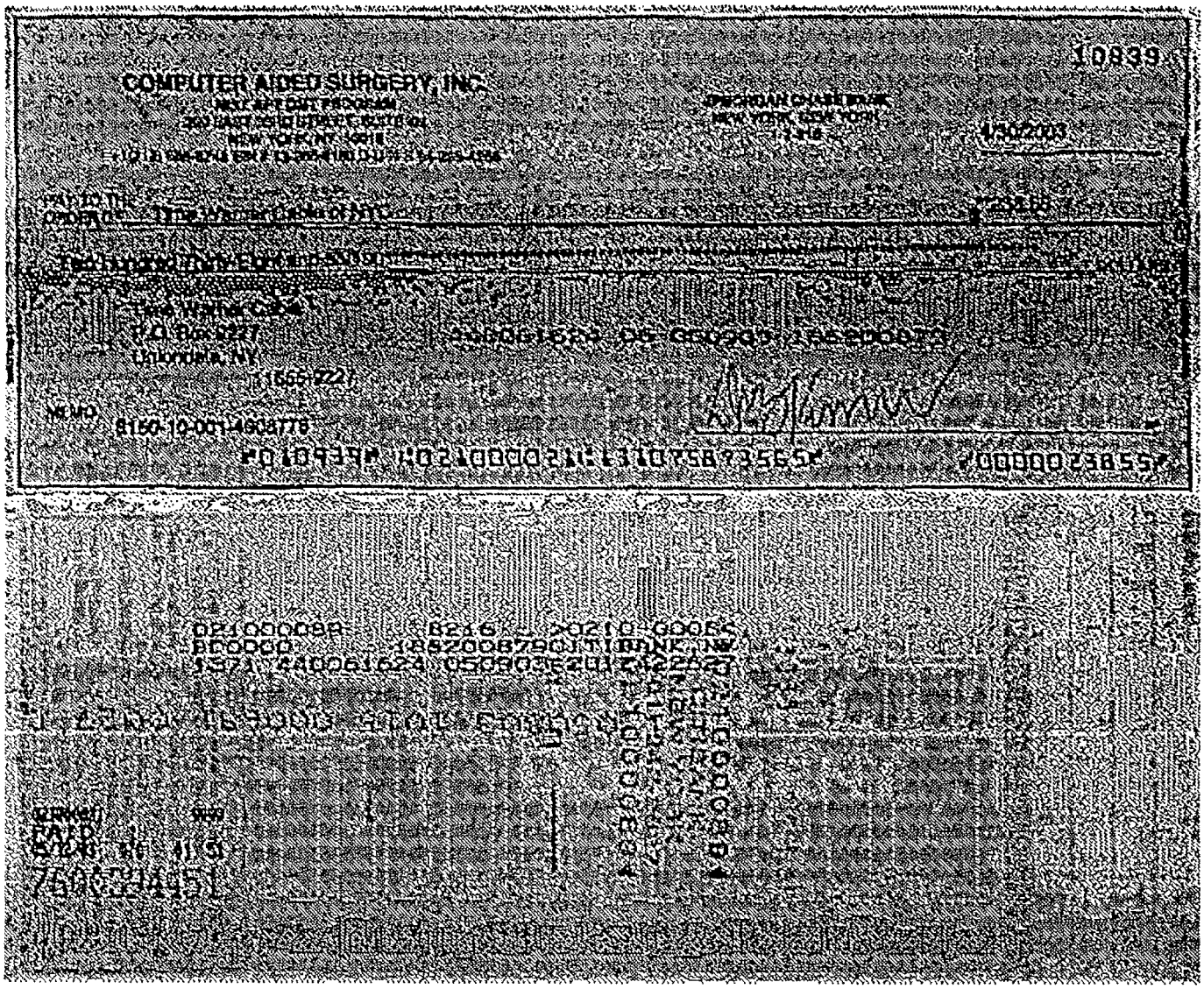


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076387854 Posting date 12-MAY-03

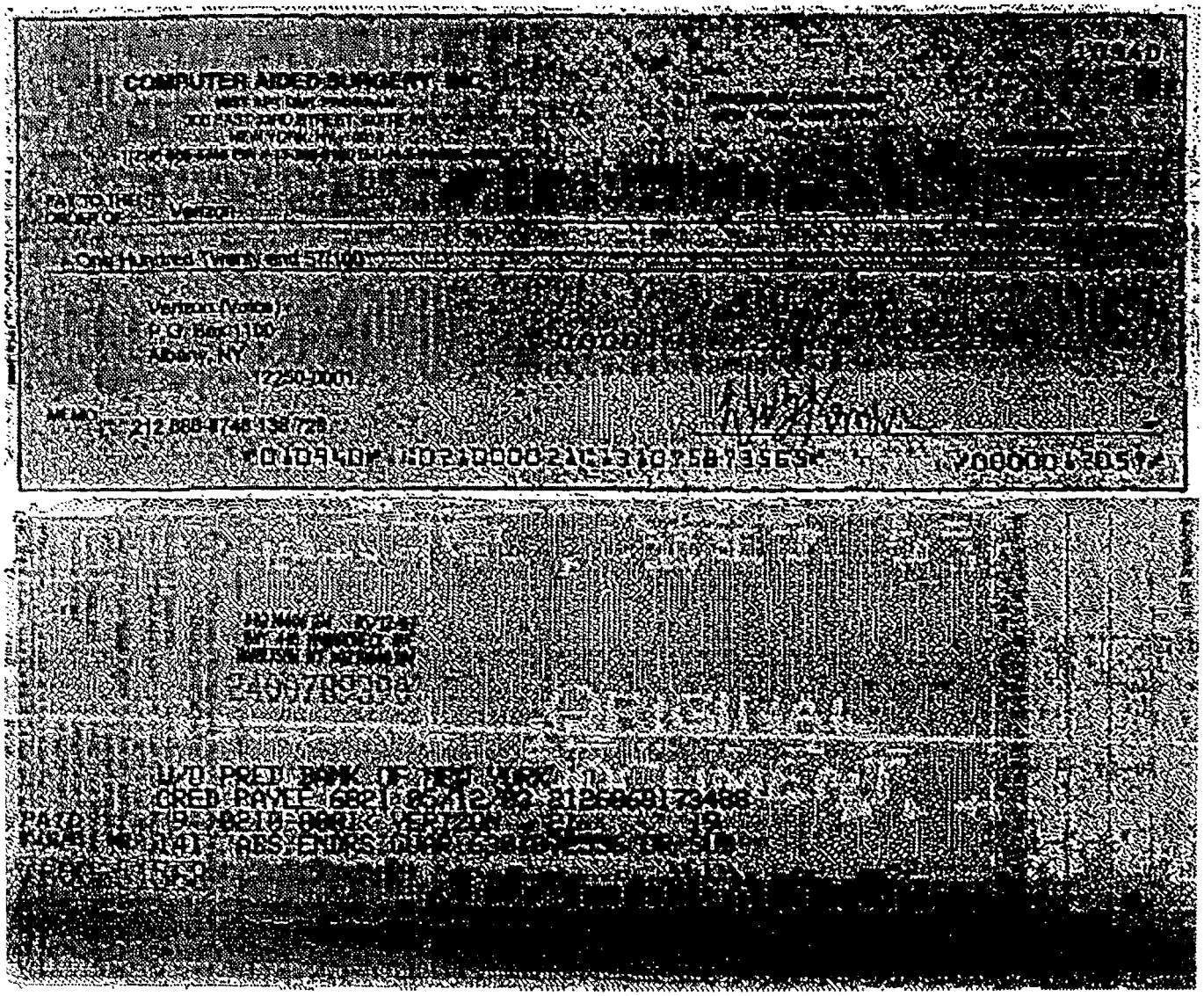


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076394451 Posting date 12-MAY-03

10839

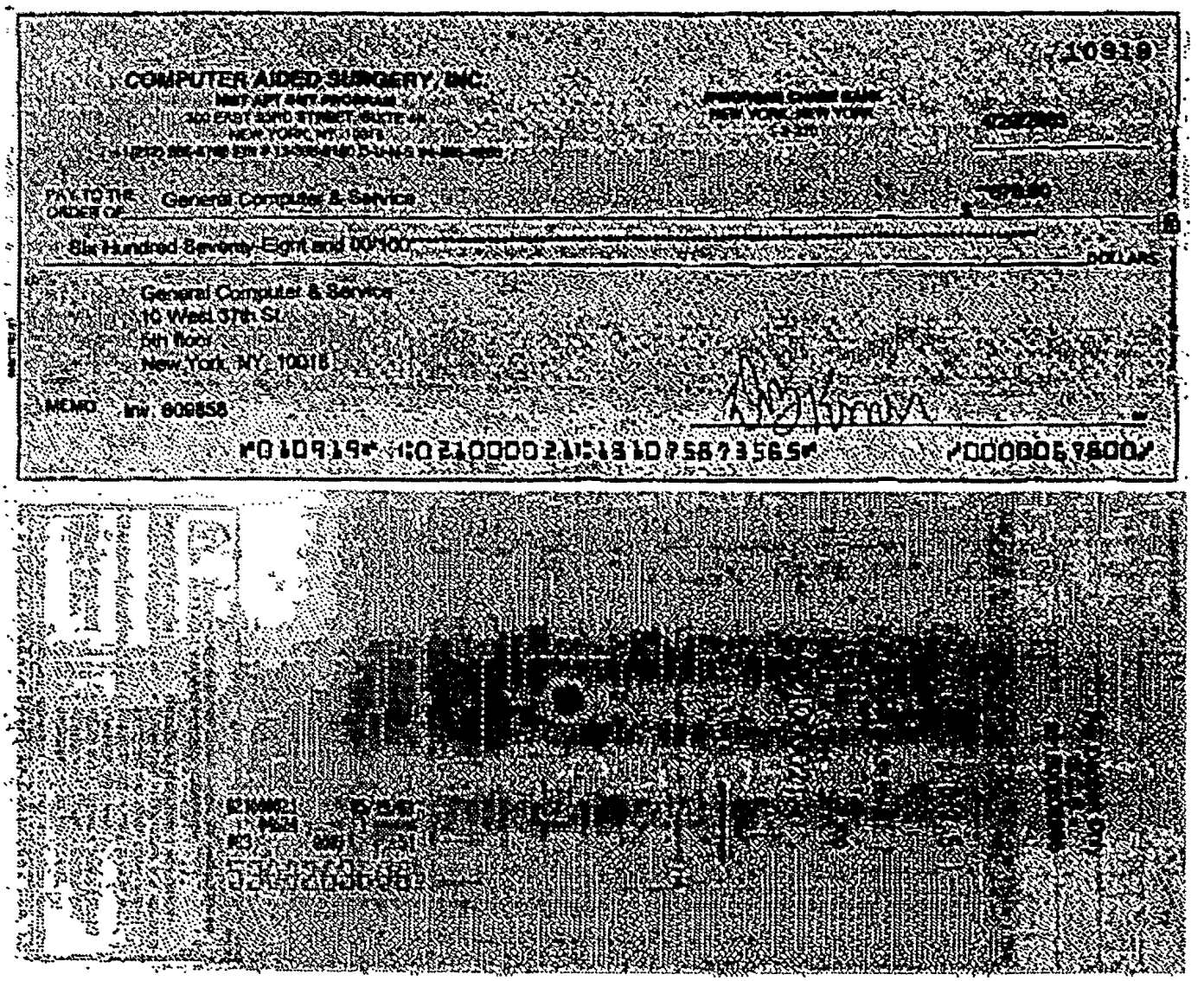


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012047461 Posting date 12-MAY-03

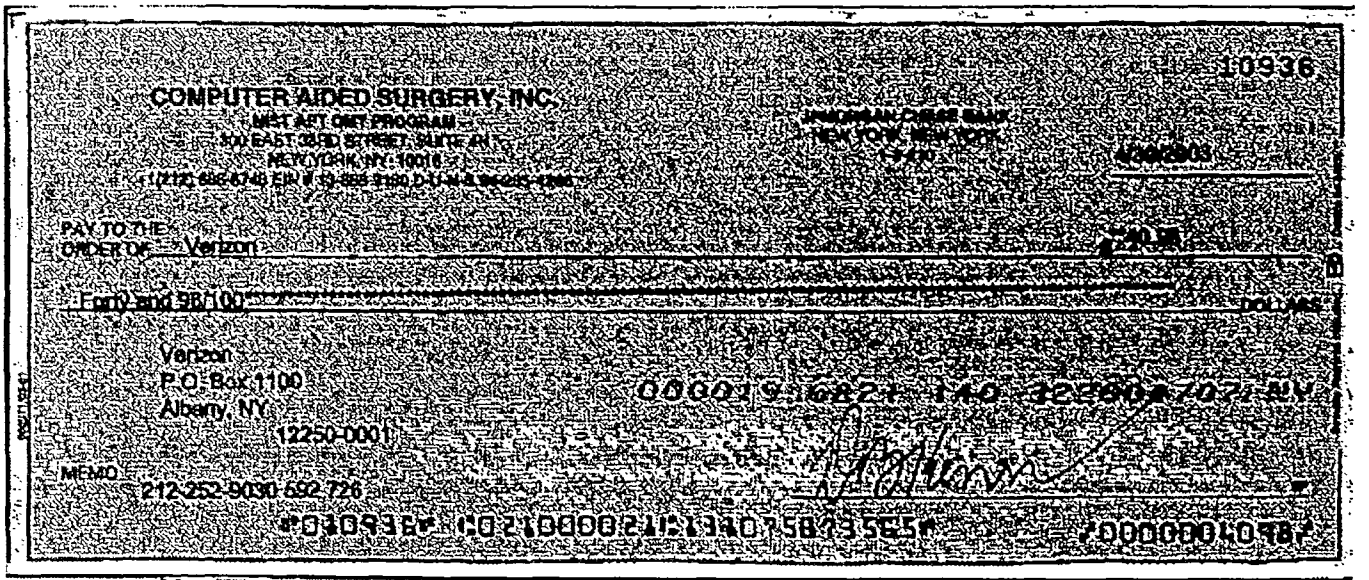


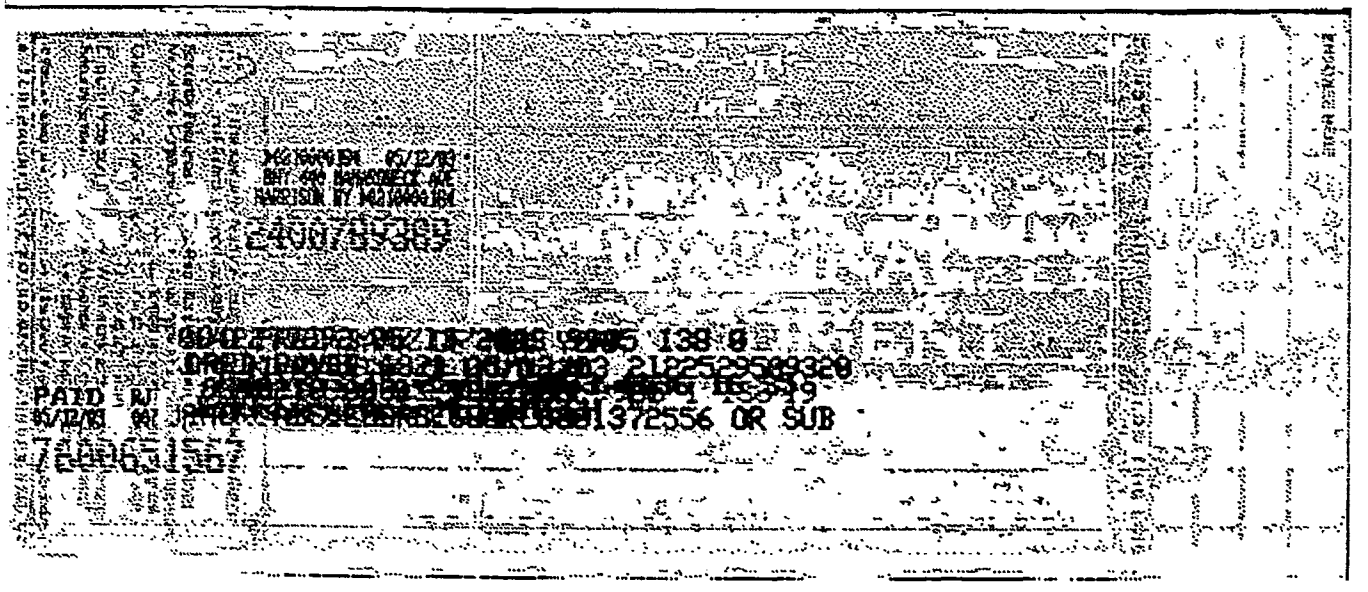
10940

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053263606 Posting date 13-MAY-03

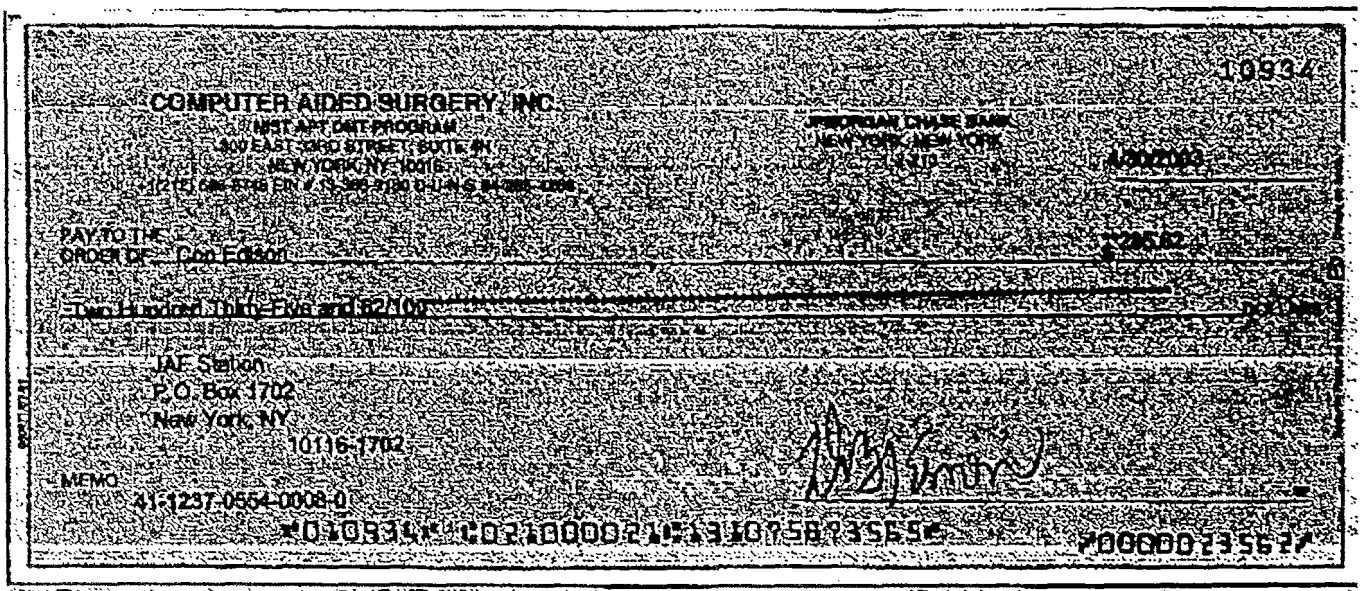


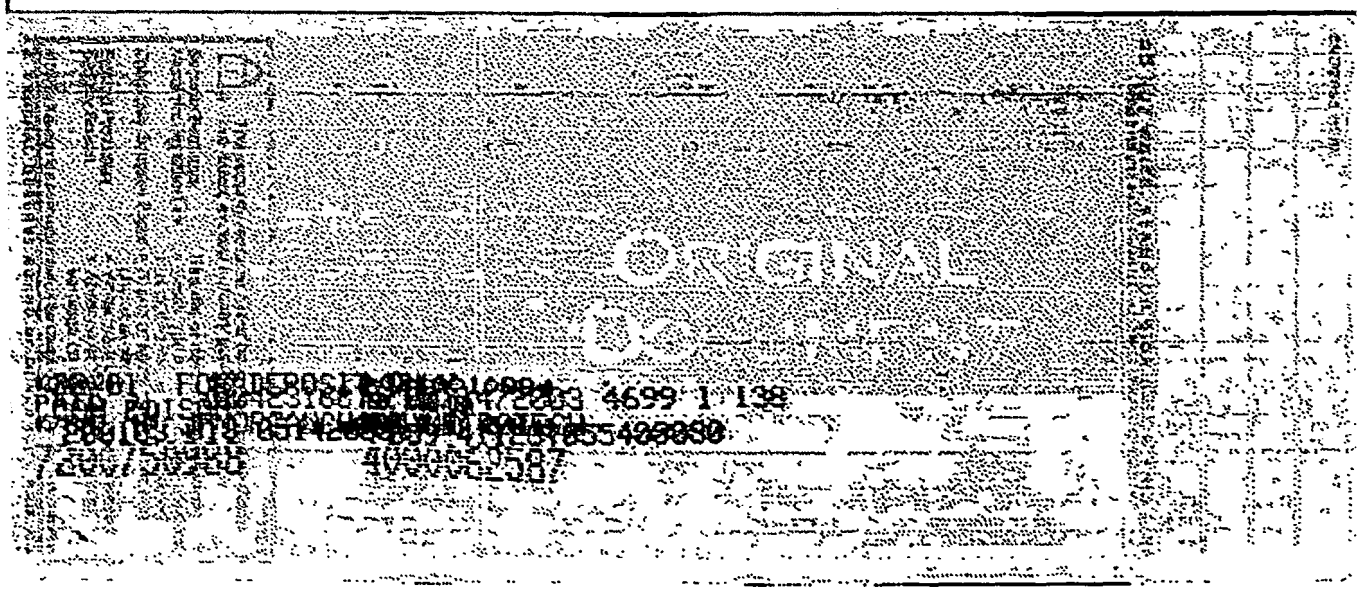
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042278366 Posting date 13-MAY-03



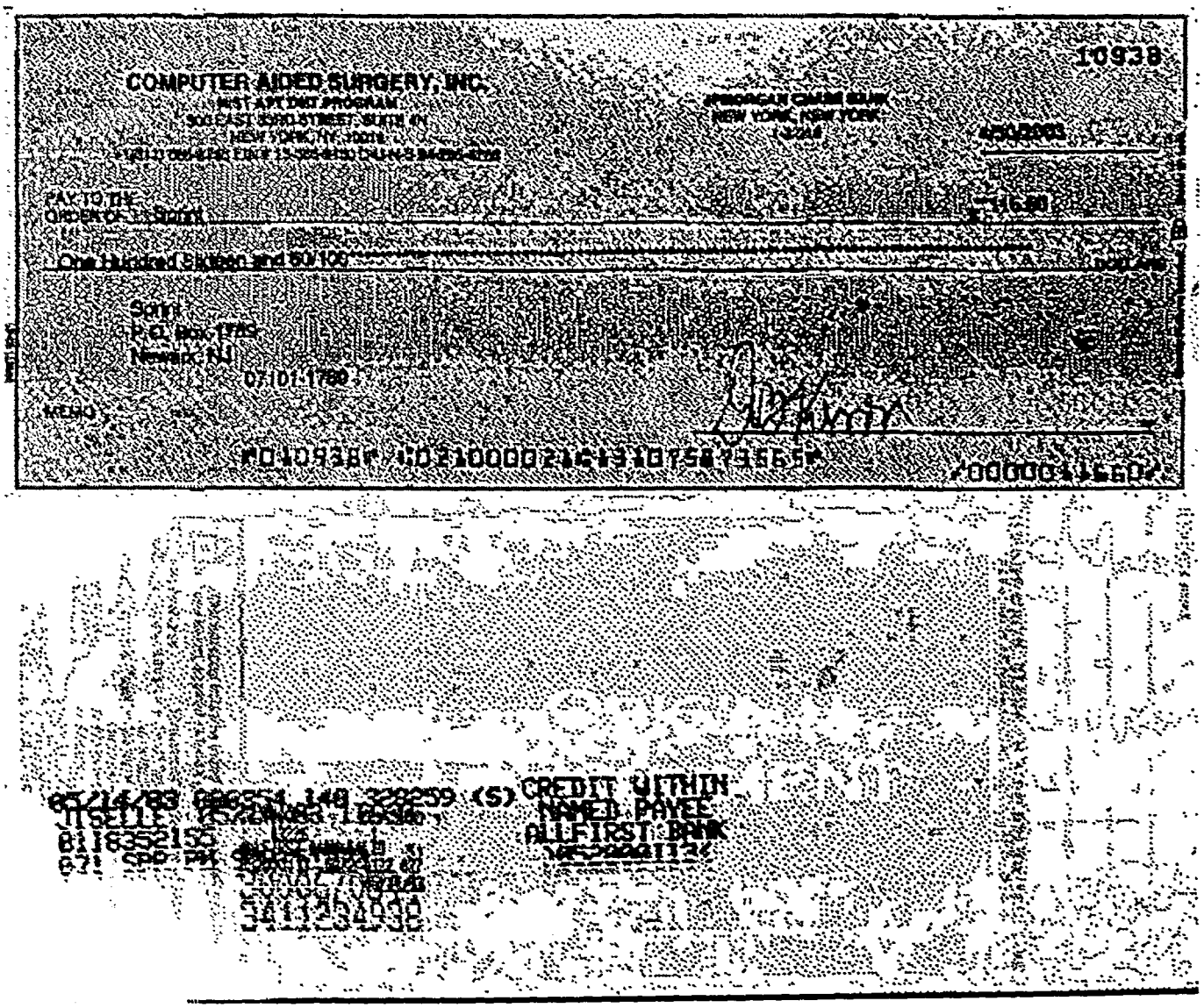


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042316871 Posting date 14-MAY-03

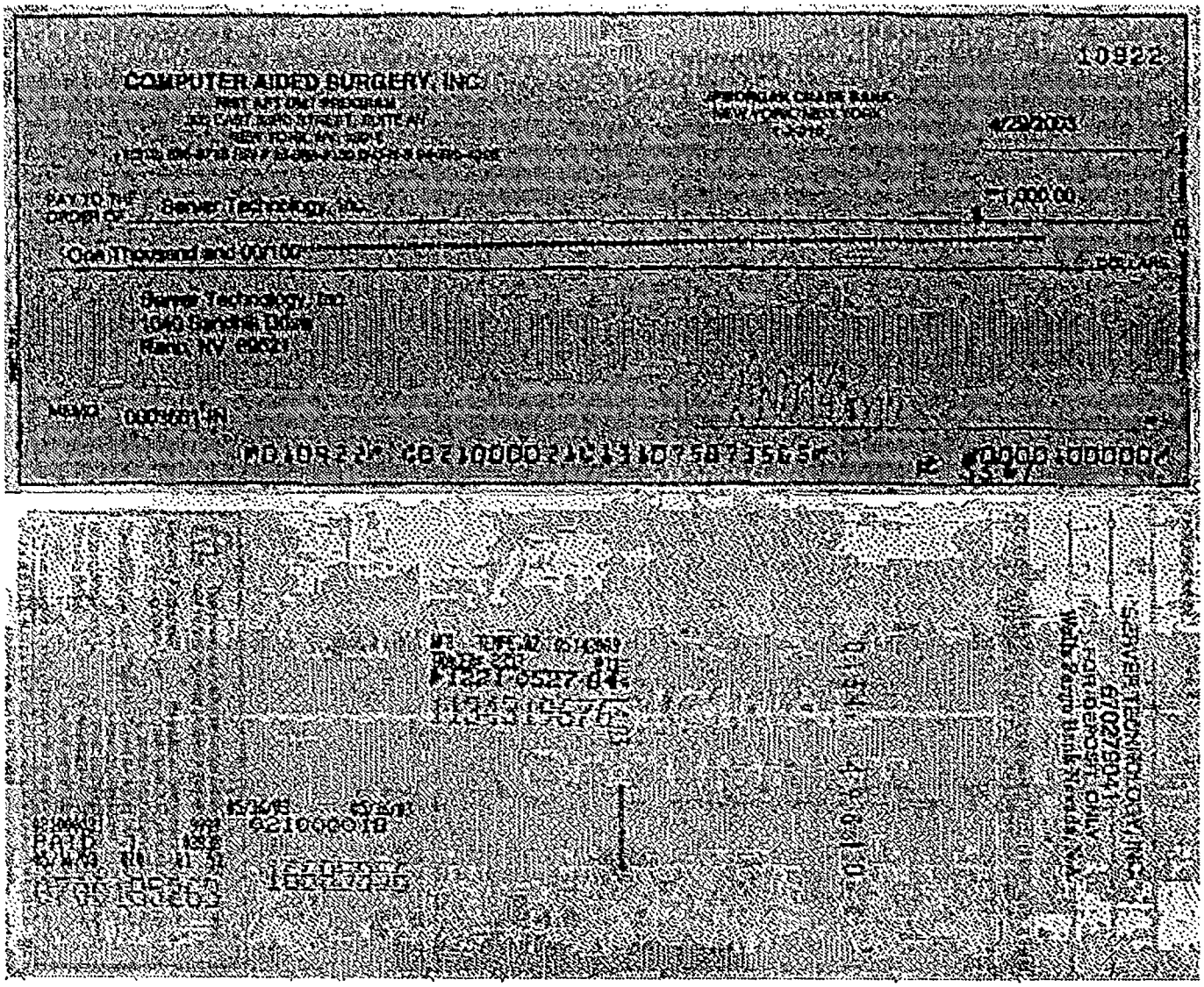




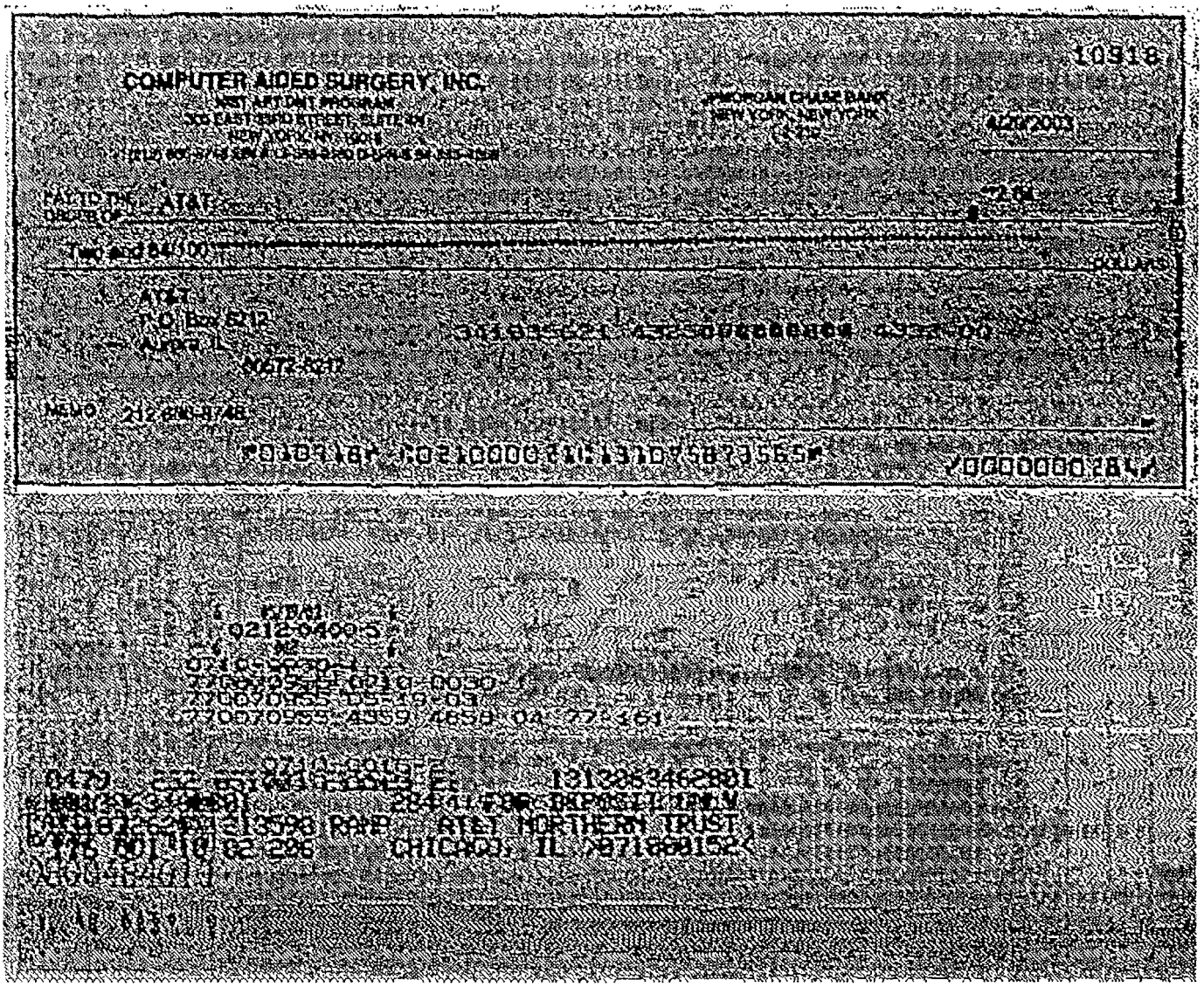
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030670844 Posting date 15-MAY-03



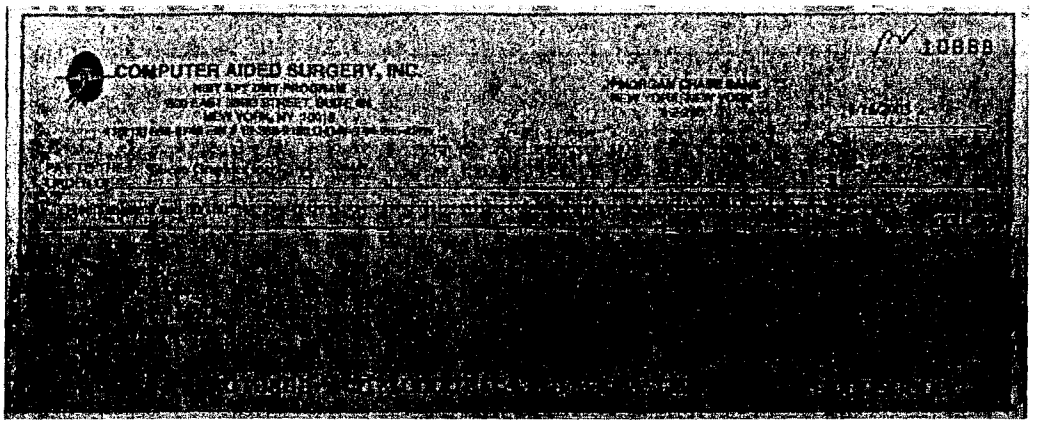
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0007185263 Posting date 16-MAY-03

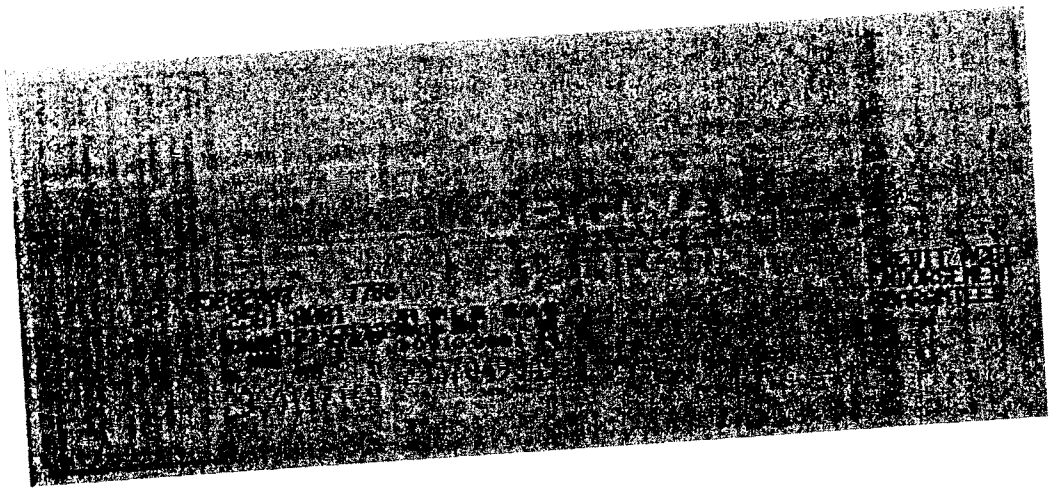


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0008484010 Posting date 19-MAY-03



5/21/02





April 22 - May 21, 2003
Page 1 of 4

131-00131-B015-00131- -023-5-02-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 61

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	722.11	0.00	722.11	0.00
Business Checking 131-0758735-65	7,600.03	84,000.01	81,635.72	9,964.32
Total	**8,322.14**	**84,000.01**	**82,357.83**	**9,964.32**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in April totaled $10,603.30.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		722.11
Deposits and Credits	0	0.00
Withdrawals and Debits	2	552.62
Checks Paid	3	169.49
Ending Balance		**0.00**

Withdrawals and Debits

Date	*Description*	*Amount*
05/01	Analysis Fee For The Month Of April	31.09
05/21	Online Bnkg Trnsf To Chk # 131-0771331-65 385978	521.53
	Total	**552.62**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
3215	04/24	48.52	3216	04/24	49.90	3217	04/28	71.07
						Total (3 checks)		**169.49**

** indicates gap in check sequence*

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking *(continued)*

Account # 131-0682996-65 — Computer Aided Surgery Inc

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/24	623.69	04/28	552.62	05/01	521.53	05/21	0.00

Analysis Fee Explanation

An Analysis Fee of $31.09 was charged to your account on 05/01 based on your activity and balances during the period 04/01 - 04/30. Below is a summary of your activity in the following account(s):
131-0682996-65
131-0758735-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 04/01 - 04/30, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	Volume	Price/Unit	Total	Service	Volume	Price/Unit	Total
Chase Chk Cashed	1	$ 3.00	3.00	Check Paid	62	$ 0.20	12.40

Total Itemized Service Charges	15.40
Monthly Maintenance Charge	30.00
Total Charges Before Earnings Credit	45.40
Less Earnings Credit on $ 9,542.97 of combined checking average collected balances	14.31
Analysis Fee for April	**31.09**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		7,600.03
Deposits and Credits	6	84,000.01
Withdrawals and Debits	6	49,501.00
Checks Paid	58	32,134.72
Ending Balance		**9,964.32**

Deposits and Credits

Date	Description	Amount
04/23	Asap Grant Pay 042303 042203C0000068	16,000.00
05/01	Asap Grant Pay 050103 043003D0000109	16,500.00
05/06	Asap Grant Pay 050603 050503B0000018	16,500.00
05/16	Online Bnkg Trnsf Fr Chk # 131-0771331-65 700988	15,000.00
05/16	Asap Grant Pay 051603 051503B0000028	20,000.00
05/20	Asap Grant Pay 052003 051903C0000076	0.01
	Total	**84,000.01**

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Withdrawals and Debits

Date	Description	Amount
04/24	Online Bnkg Trnsf To Chk # 131-0771331-65 191181	1.00
05/05	Online Bnkg Trnsf To Chk # 131-0771331-66 794769	16,500.00
05/08	Online Bnkg Trnsf To Chk # 131-0771331-65 713772	5,000.00
05/16	Online Bnkg Trnsf To Chk # 131-0771331-65 619414	15,000.00
05/16	Online Bnkg Trnsf To Chk # 131-0771331-65 037267	10,000.00
05/21	Online Bnkg Trnsf To Chk # 131-0771331-65 817569	3,000.00
	Total	**49,501.00**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10826	04/29	116.64	10889	05/02	1,070.00	10917*	04/29	1,082.67
10863*	04/30	1,149.80	10891*	04/22	318.33	10918	05/19	2.84
10864	04/23	83.36	10893*	04/22	1,125.97	10919	05/13	678.00
10865	04/24	1,094.00	10894	04/28	1,695.15	10920	05/06	54.86
10866	04/30	154.88	10895	05/01	13.64	10922*	05/16	1,000.00
10867	04/25	5,000.00	10896	04/29	3.43	10924*	05/05	48.52
10868	04/23	36.97	10897	04/28	581.91	10926*	05/06	22.08
10869	04/23	598.31	10898	04/25	275.66	10929*	04/30	260.80
10870	04/23	606.00	10899	05/05	94.37	10930	05/05	509.97
10871	04/24	518.28	10901*	04/23	259.00	10931	05/09	146.00
10872	04/30	15.11	10902	05/06	99.97	10932	05/09	292.00
10874*	04/24	512.25	10903	05/05	813.25	10933	04/30	149.33
10875	04/24	211.49	10907*	05/12	629.00	10934	05/14	235.62
10878*	04/22	1,366.67	10908	04/29	114.91	10936*	05/13	40.98
10879	04/30	149.97	10909	04/29	189.90	10937	05/05	100.00
10880	04/28	58.52	10910	05/08	448.80	10938	05/15	116.60
10883*	04/25	500.00	10911	04/24	38.75	10939	05/12	238.55
10884	05/05	116.64	10912	04/28	41.00	10940	05/12	120.57
10886*	05/12	1,000.00	10914*	04/29	651.14			
10888*	05/21	5,000.00	10915	04/29	282.26			

* indicates gap in check sequence

Total (58 checks) 32,134.72

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/22	4,789.06	04/30	4,356.57	05/09	12,026.47	05/19	17,964.31
04/23	19,205.42	05/01	20,842.93	05/12	10,038.35	05/20	17,964.32
04/24	16,829.65	05/02	19,772.93	05/13	9,319.37	05/21	9,964.32
04/25	11,053.99	05/05	1,590.18	05/14	9,083.75		
04/28	8,677.41	05/06	17,913.27	05/15	8,967.15		
04/29	6,236.46	05/08	12,464.47	05/16	17,967.15		

Analysis Fee Explanation

See Analysis Fee Explanation on your selected target account: 131-0682996-65

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B015-00131- -023-5-02-2BA - Y -

Primary Account Number: 131-0682996-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. [ ]

B. ADD any deposits not yet shown on your statement. + [ ]

C. TOTAL (A and B above). [ ]

D. SUBTRACT total items outstanding (from chart at left). − [ ]

E. BALANCE (should equal your checkbook balance). [ ]

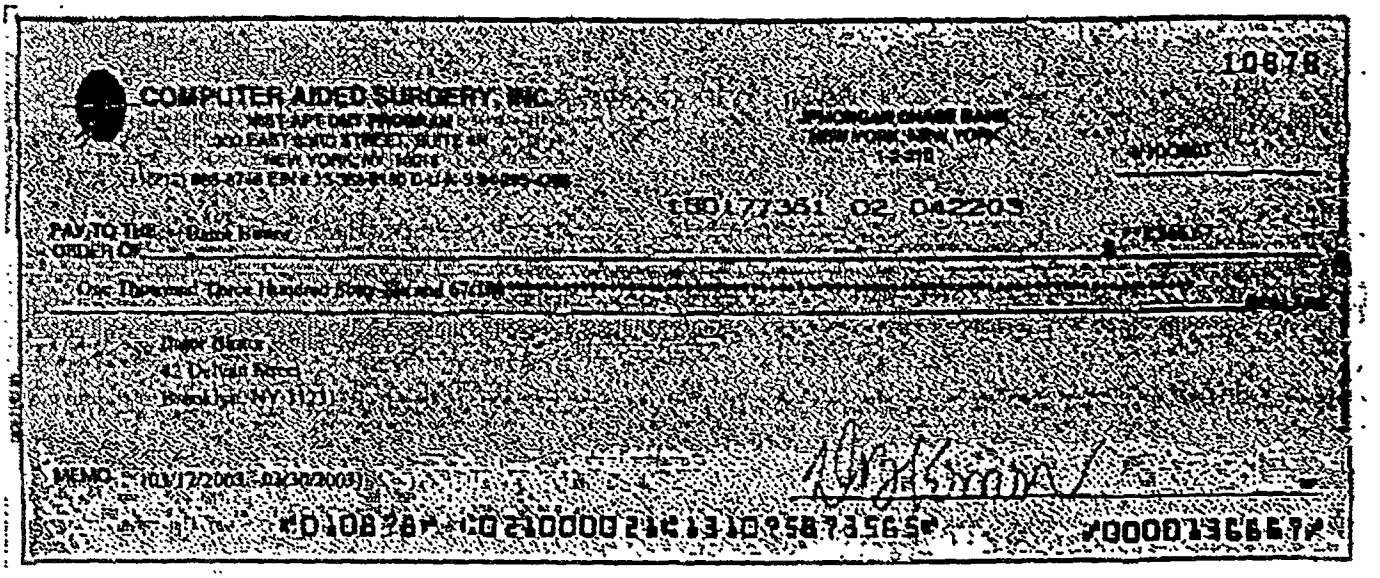
If you have any questions about your accounts, call the customer service number on the front of your statement.

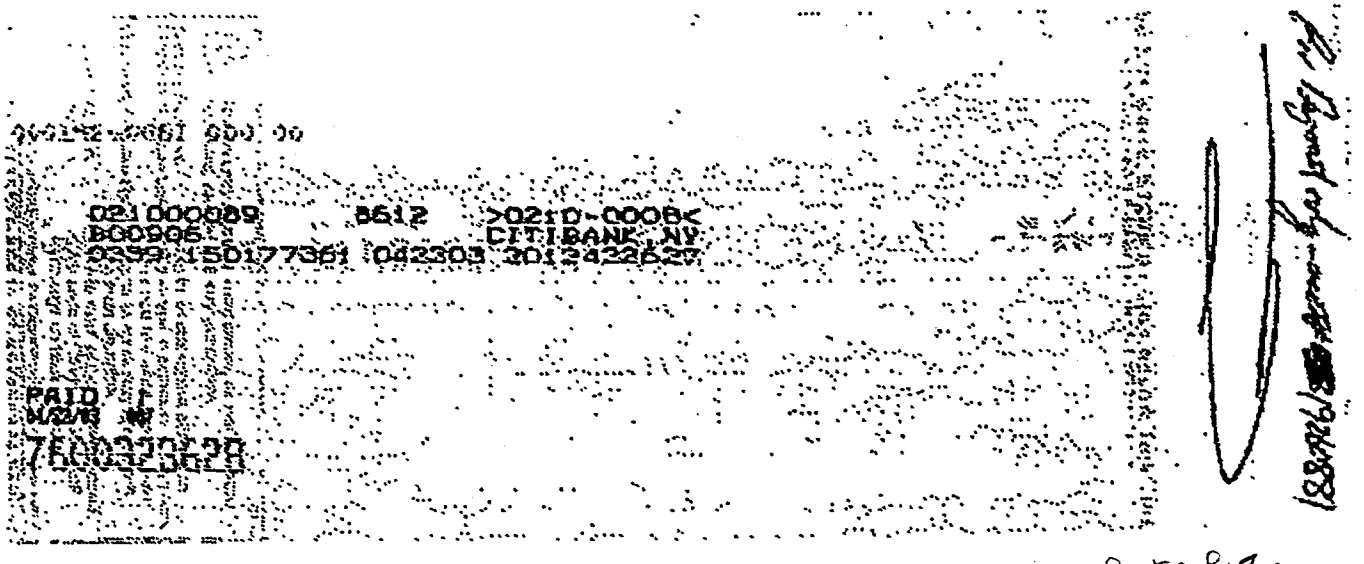
Compare and Save on Employee Benefits — Computer Aided Surgery Inc

Group health and dental insurance are valued-but costly-employee benefits. One way to ensure you are getting a good deal is to shop and compare. That's why Chase Insurance Agency, Inc. has arranged for you to receive competitive quotes on group health and dental insurance through the Small Business Insurance Agency, Inc.

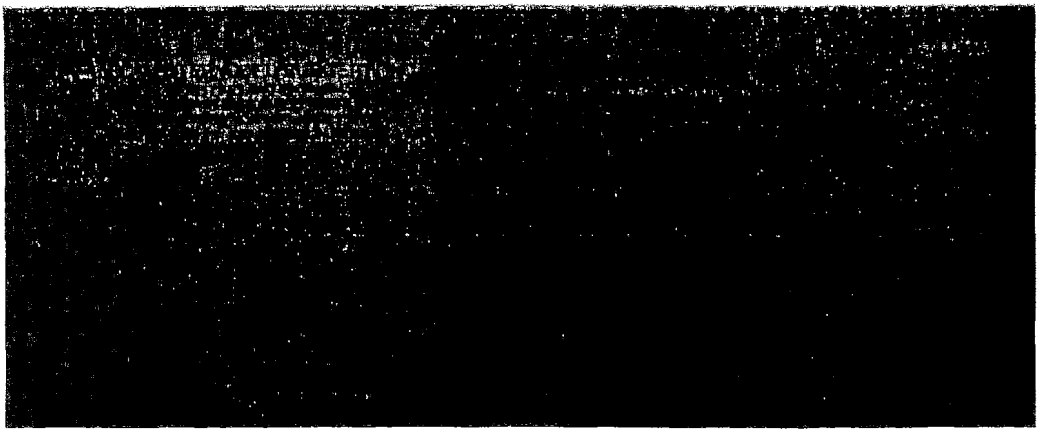
Call them today toll free at 1-888-762-5528.

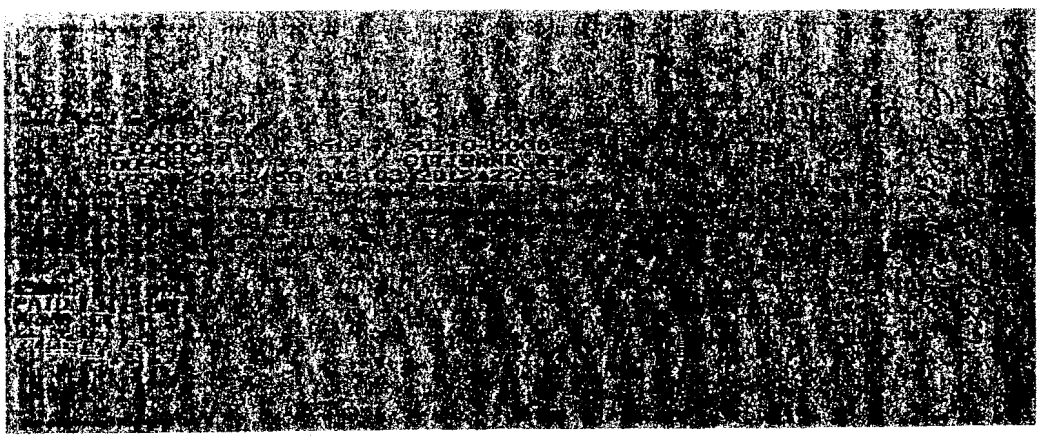
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012868661 Posting date 22-APR-03



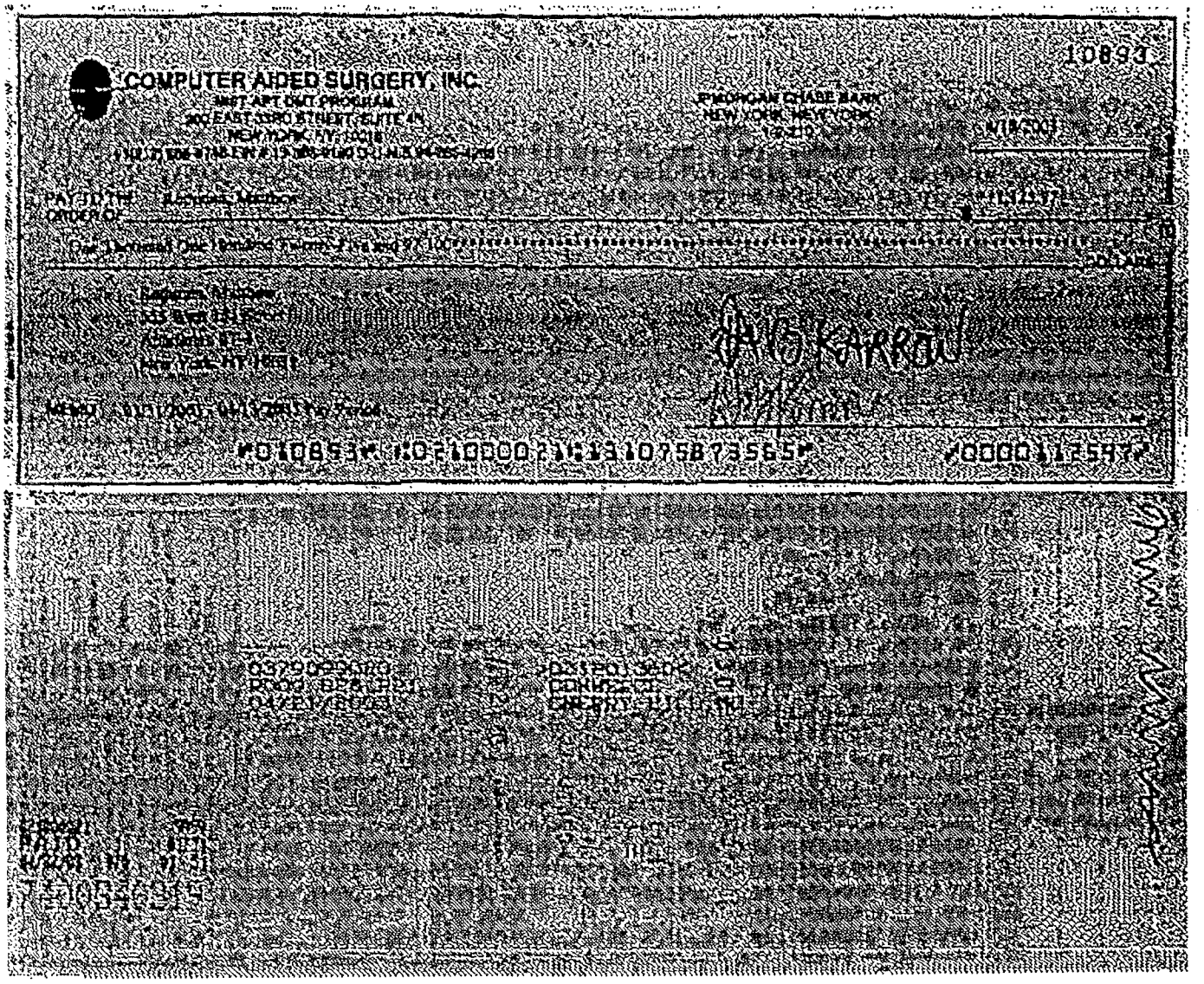


4/20/23

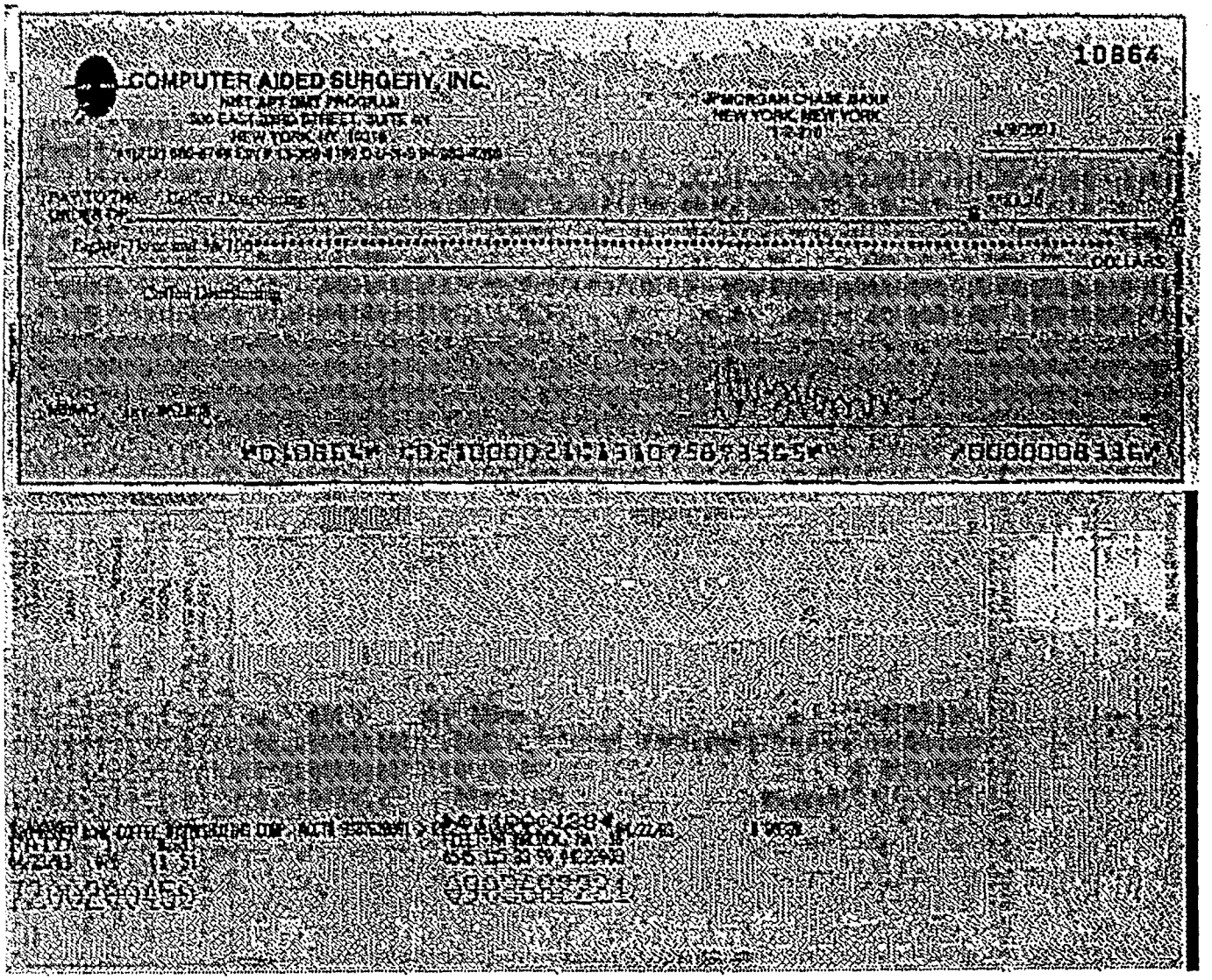




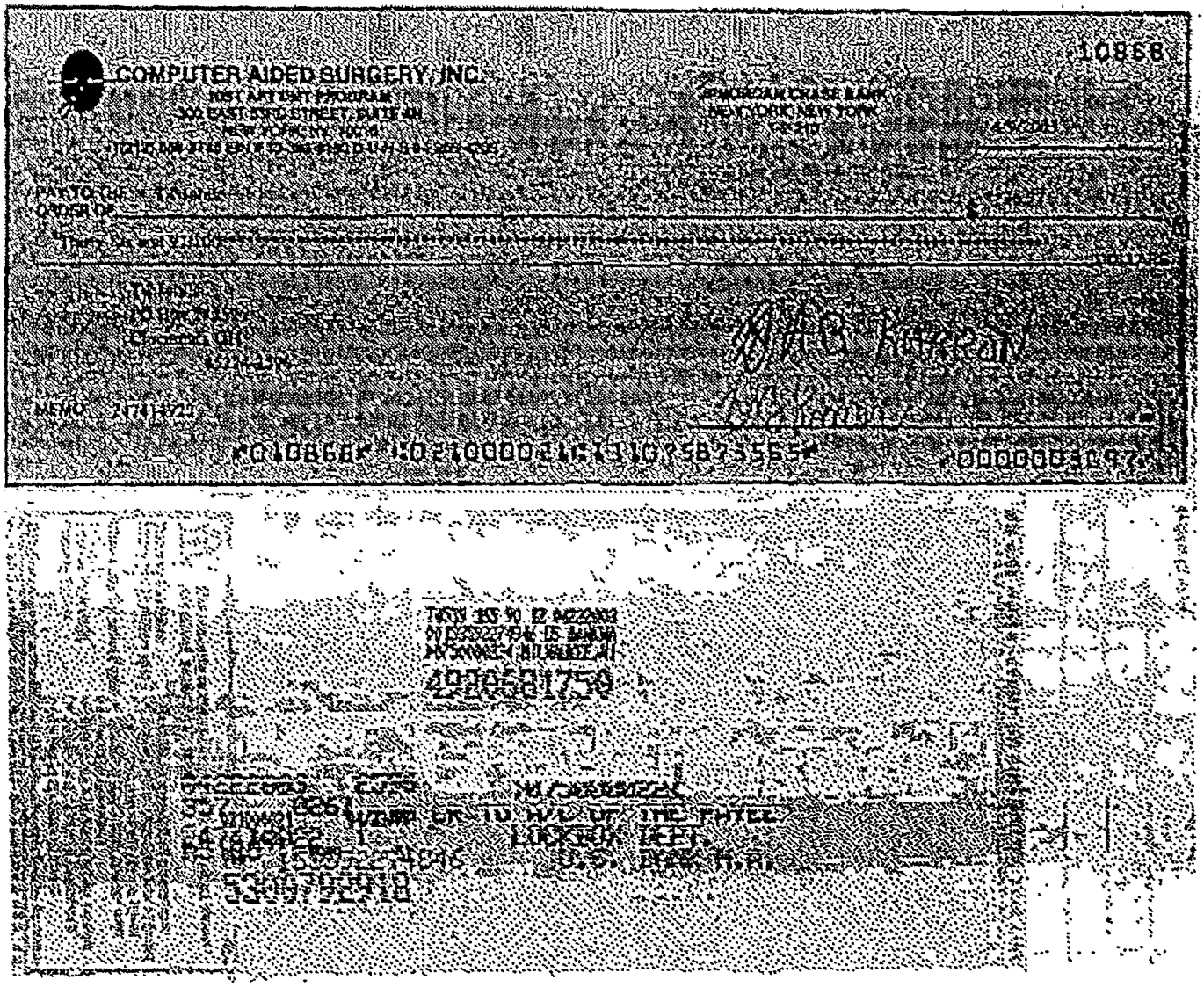
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074340319 Posting date 22-APR-03



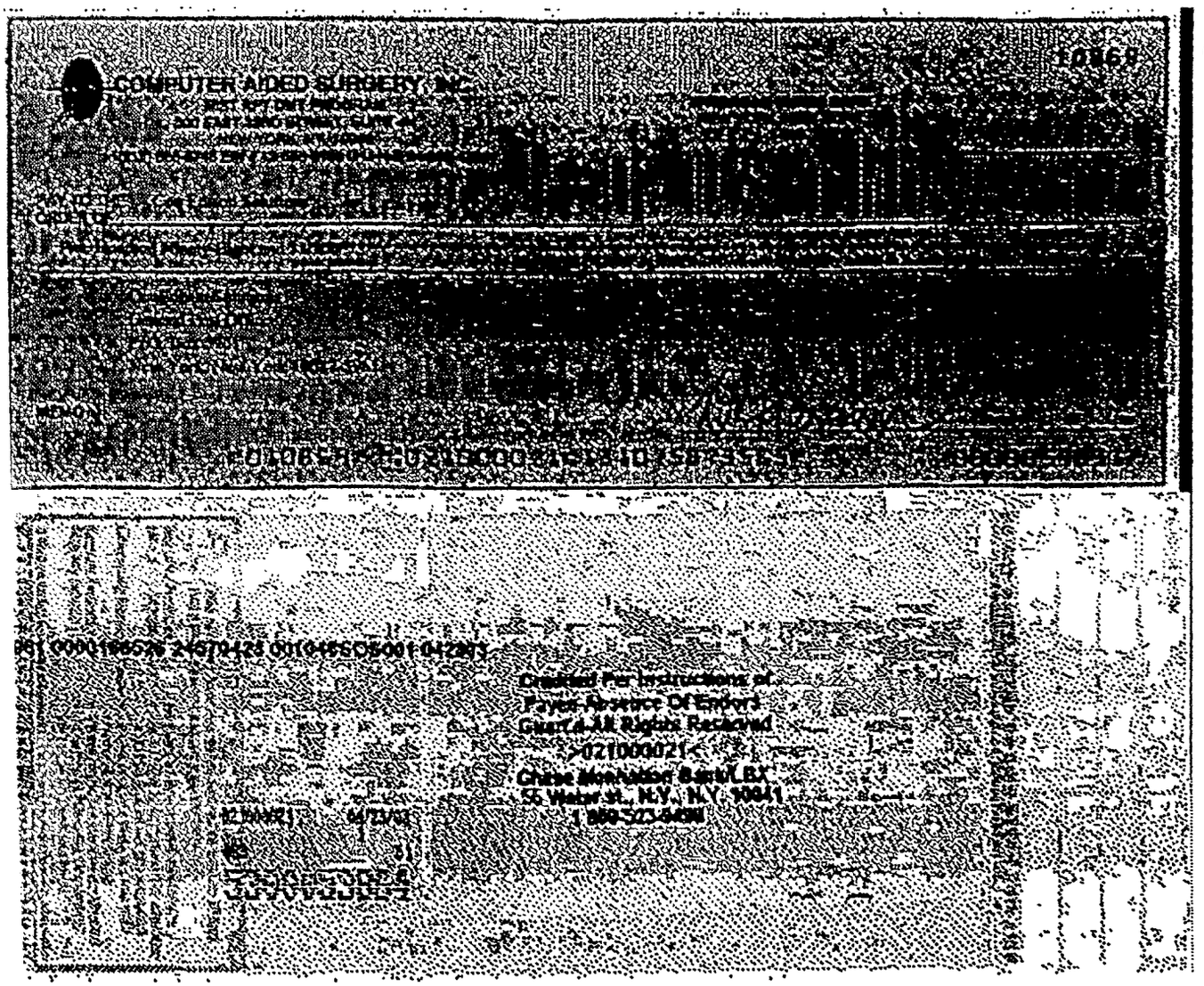
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0072200450 Posting date 23-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053792918 Posting date 23-APR-03

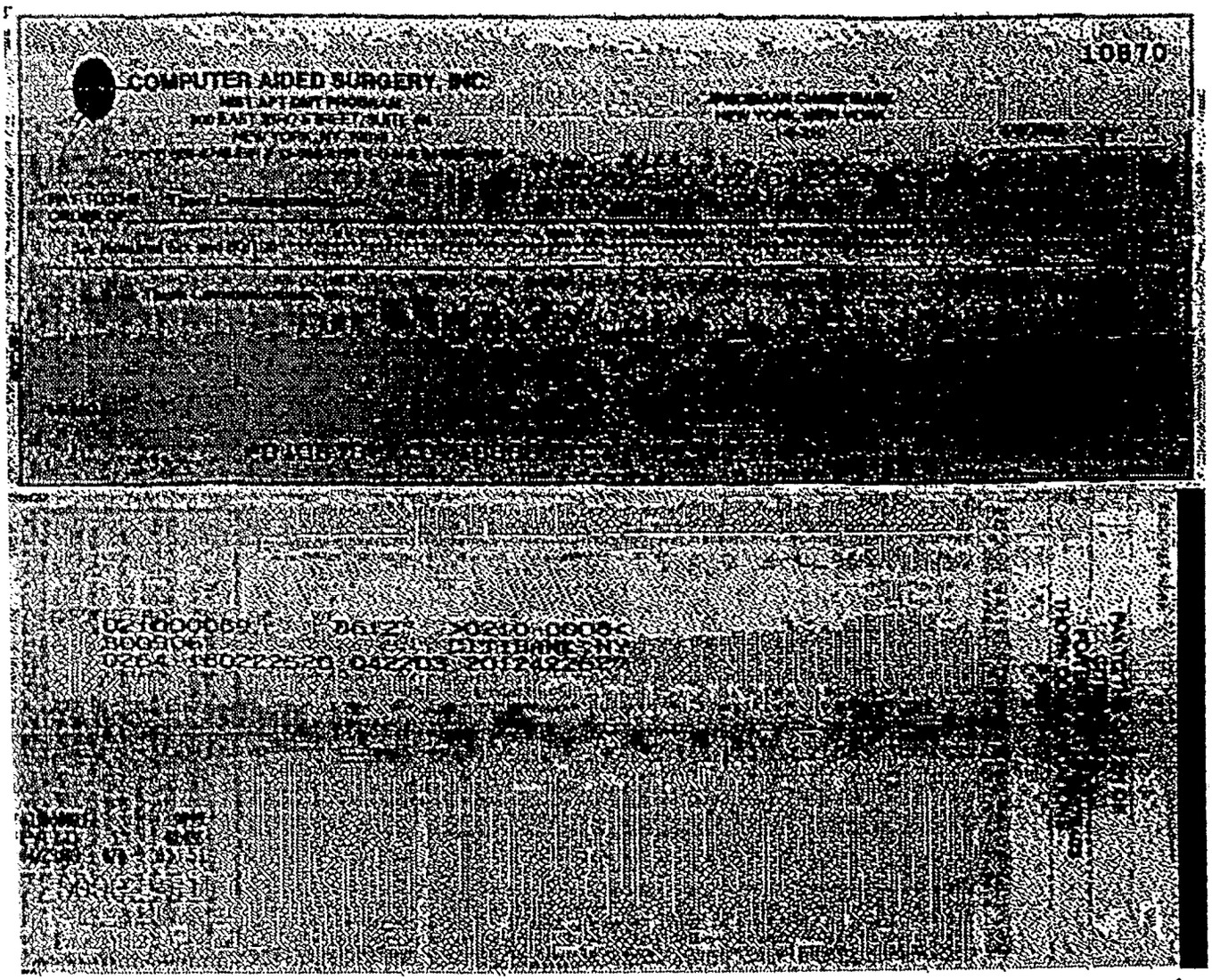


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053053864 Posting date 23-APR-03



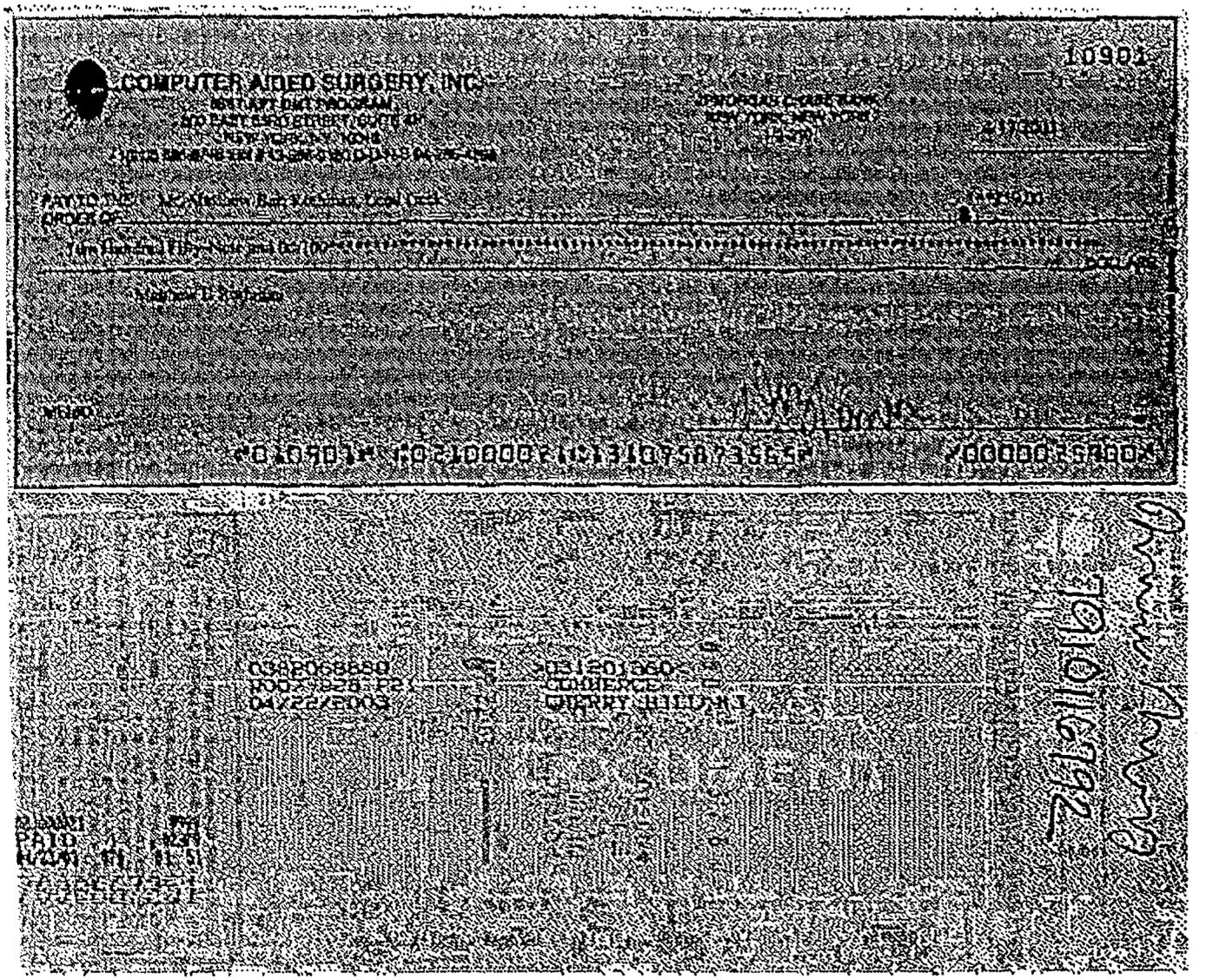
Con Edison Solutions

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0072002931 Posting date 23-APR-03

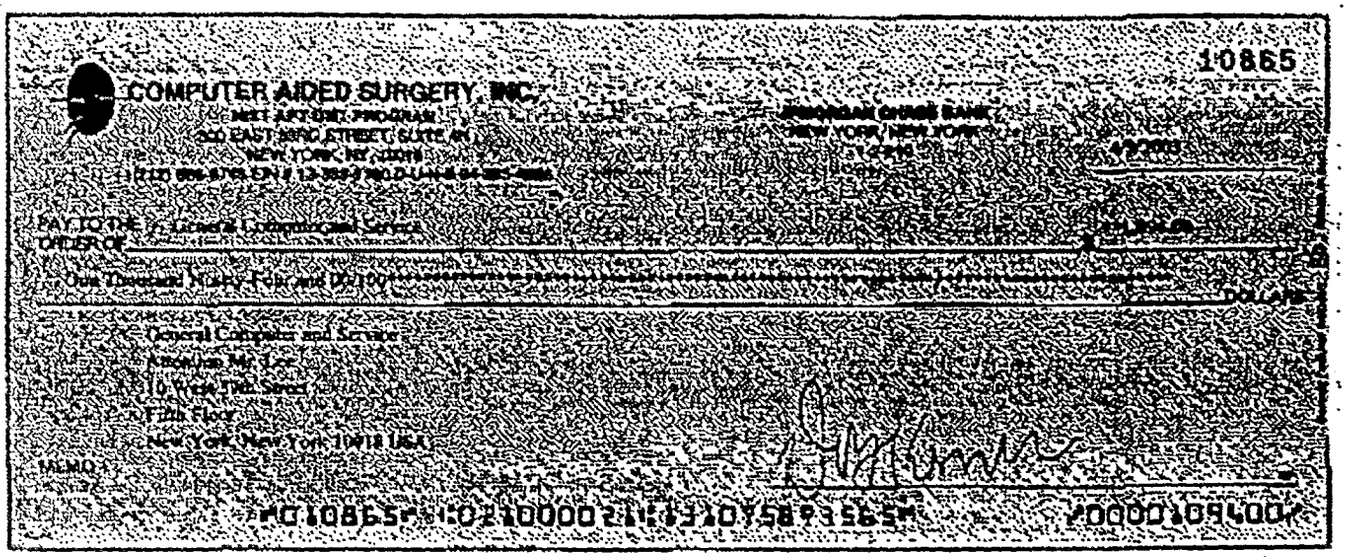


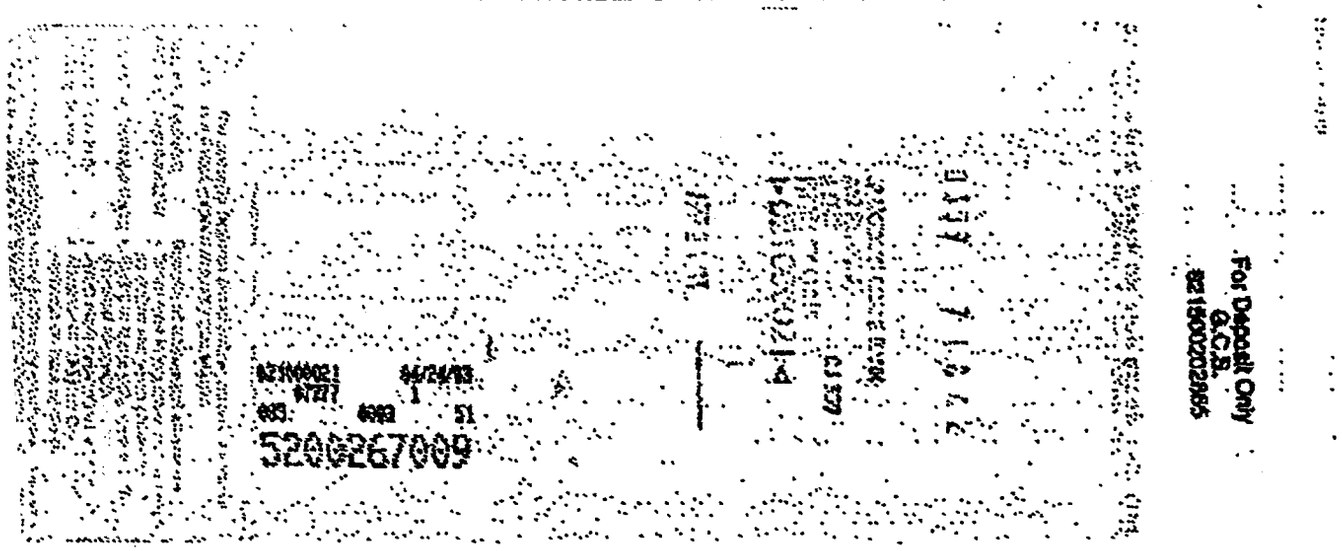
Thank you

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070667251 Posting date 23-APR-03

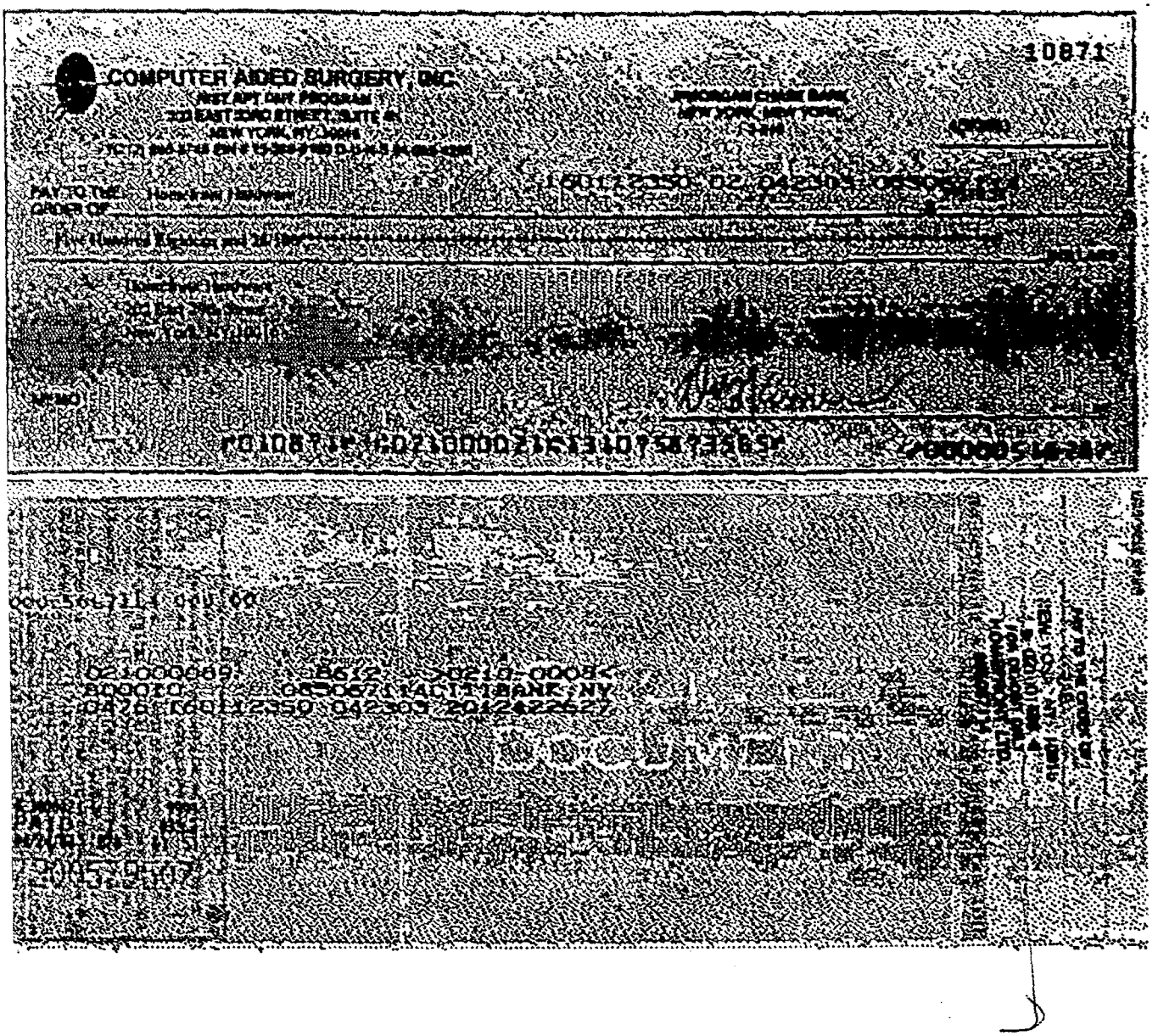


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052267009 Posting date 24-APR-03

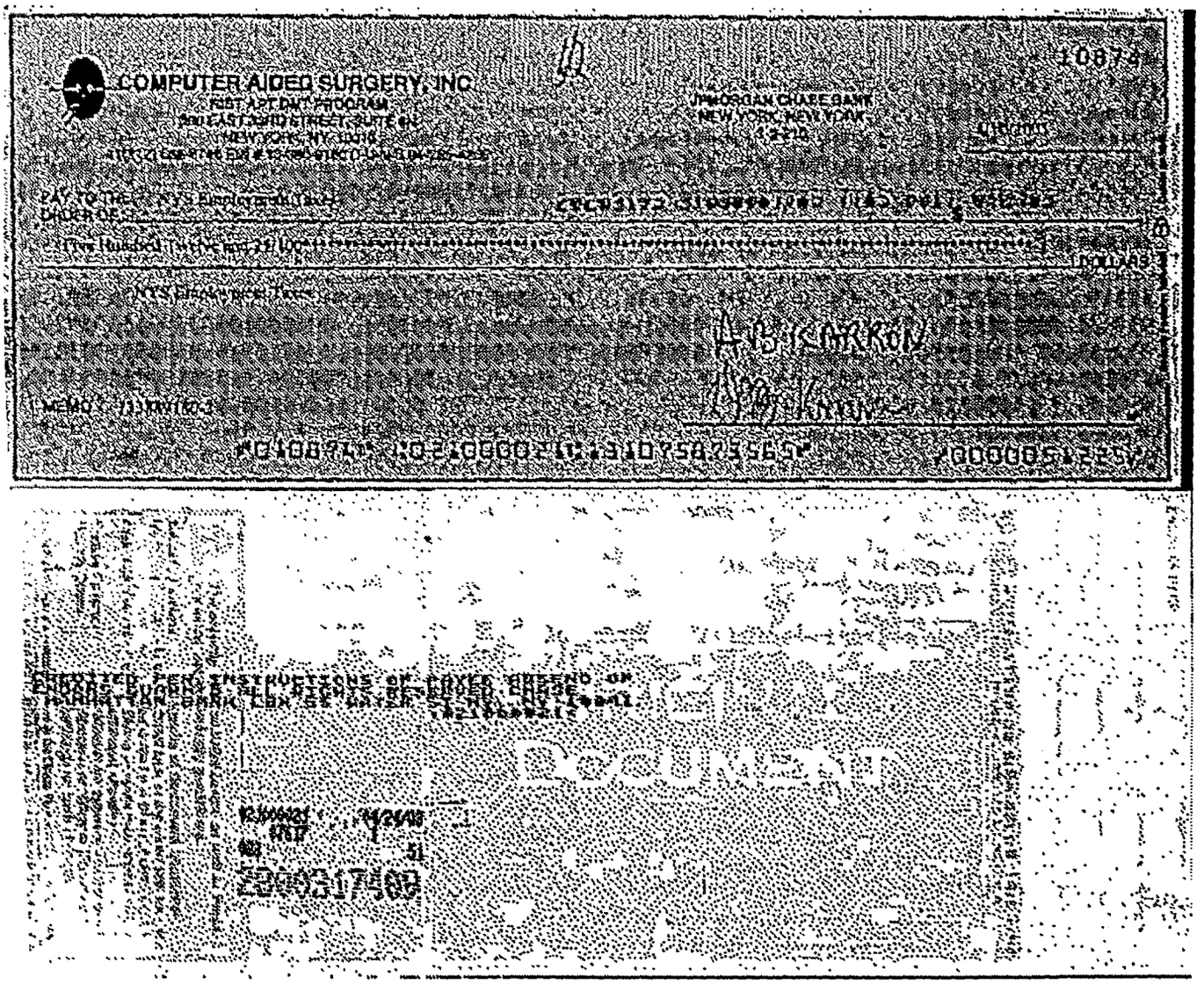




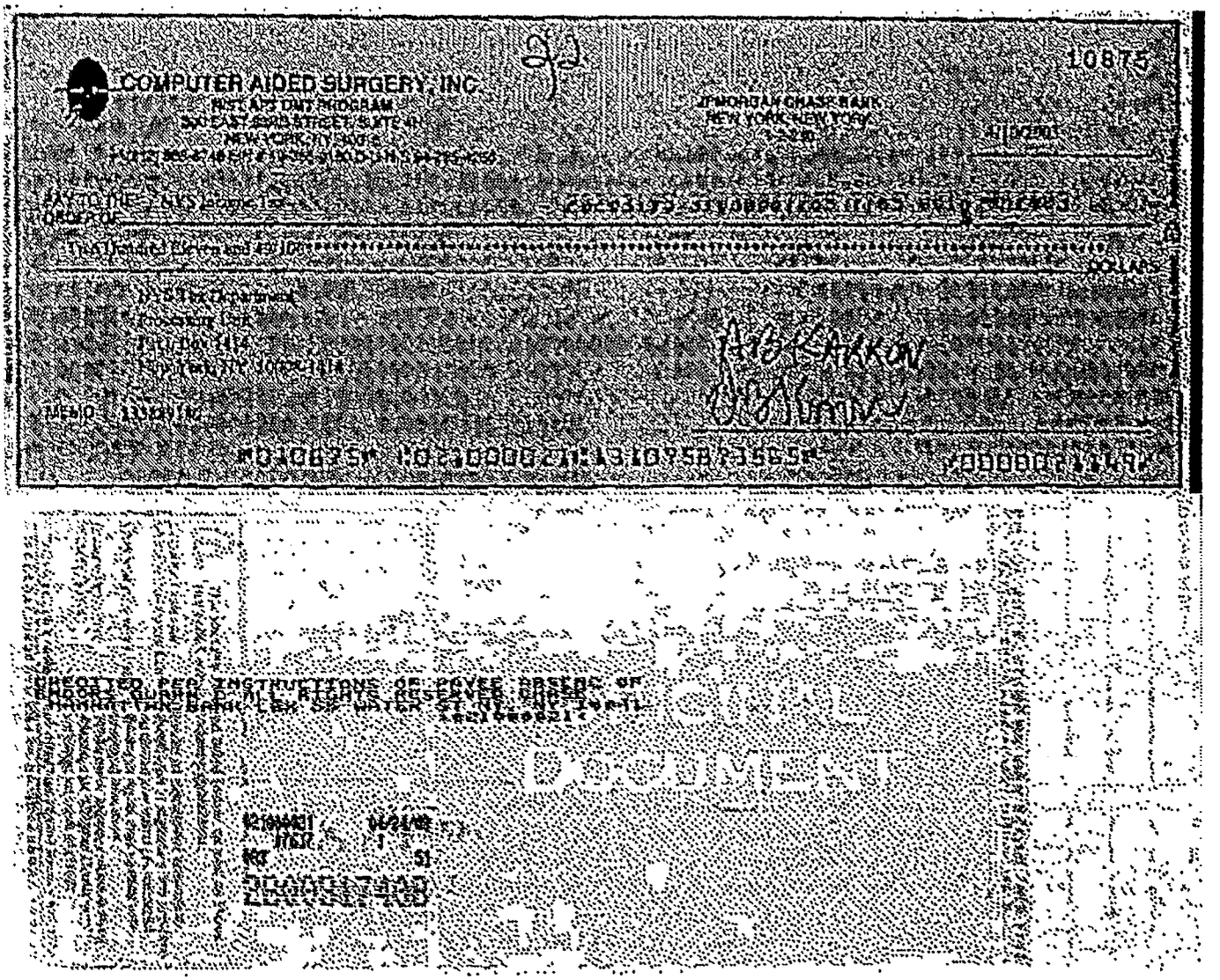
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0073579507 Posting date 24-APR-03



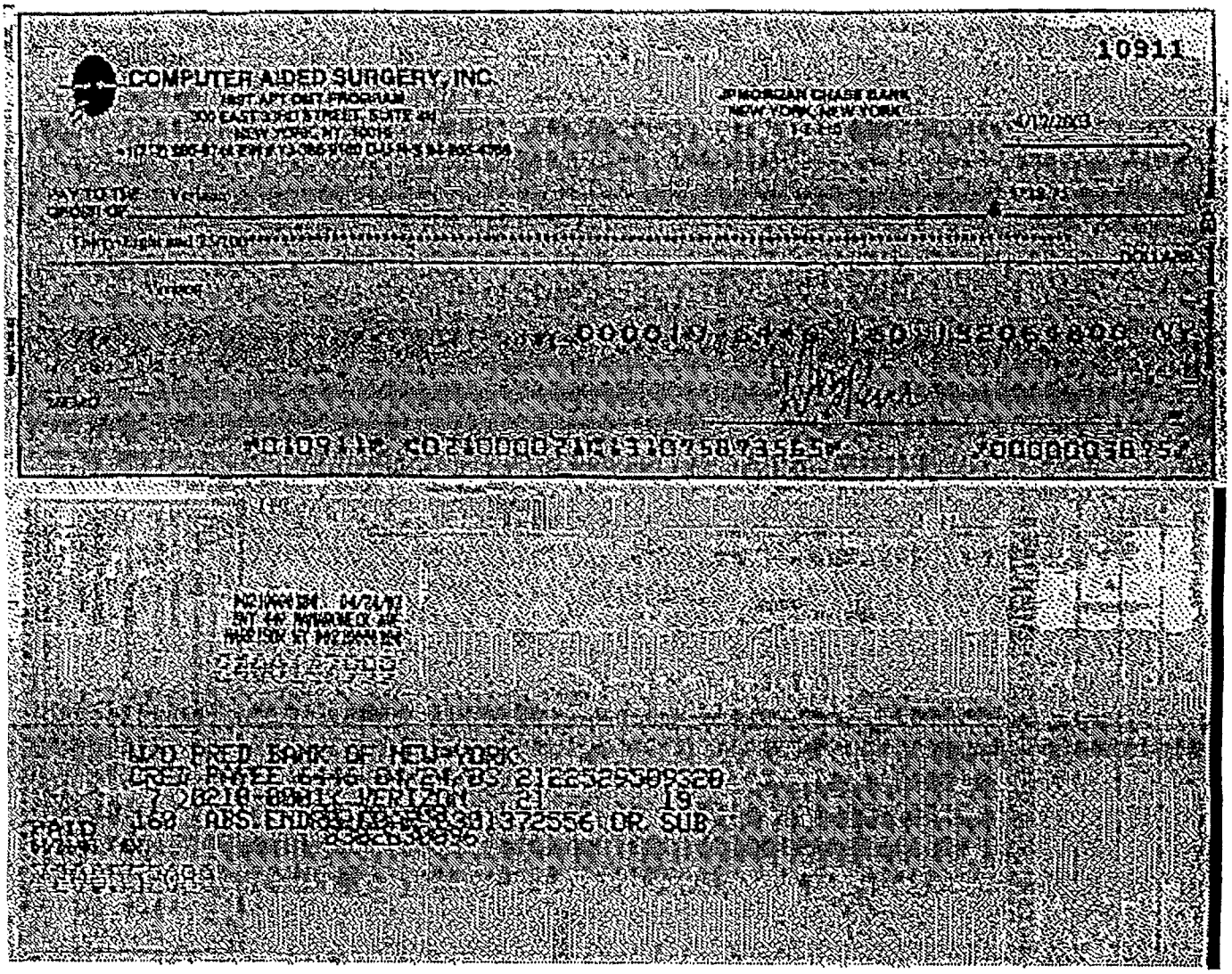
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028317409 Posting date 24-APR-03



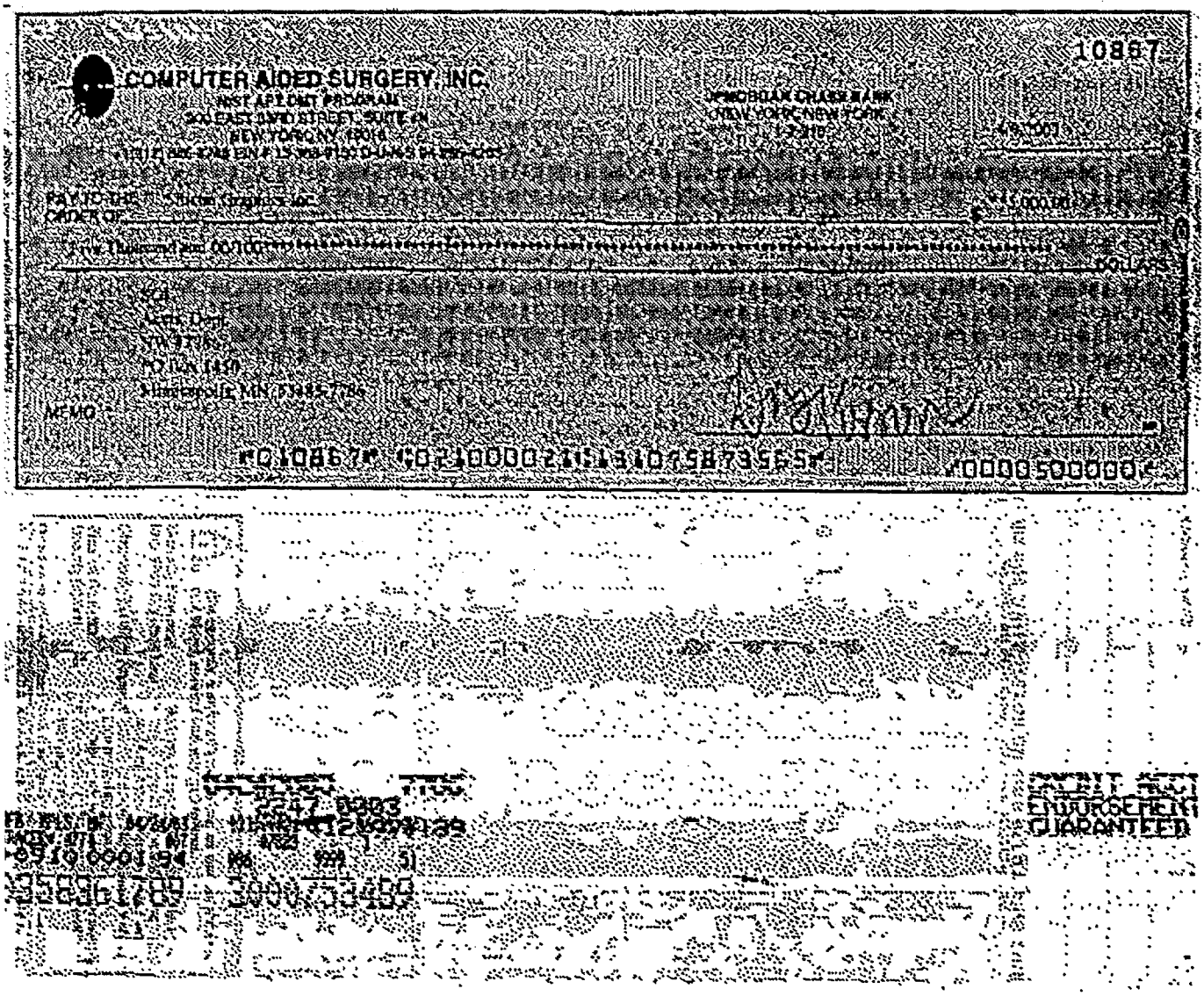
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028317408 Posting date 24-APR-03



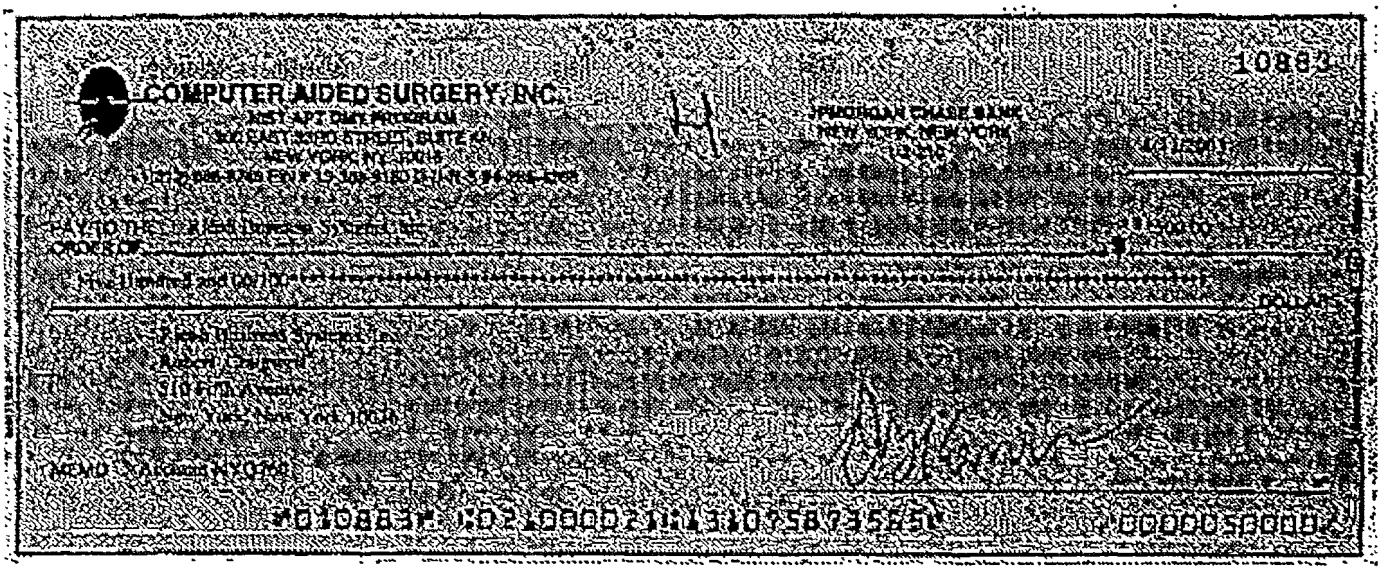
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0012423400 Posting date 24-APR-03

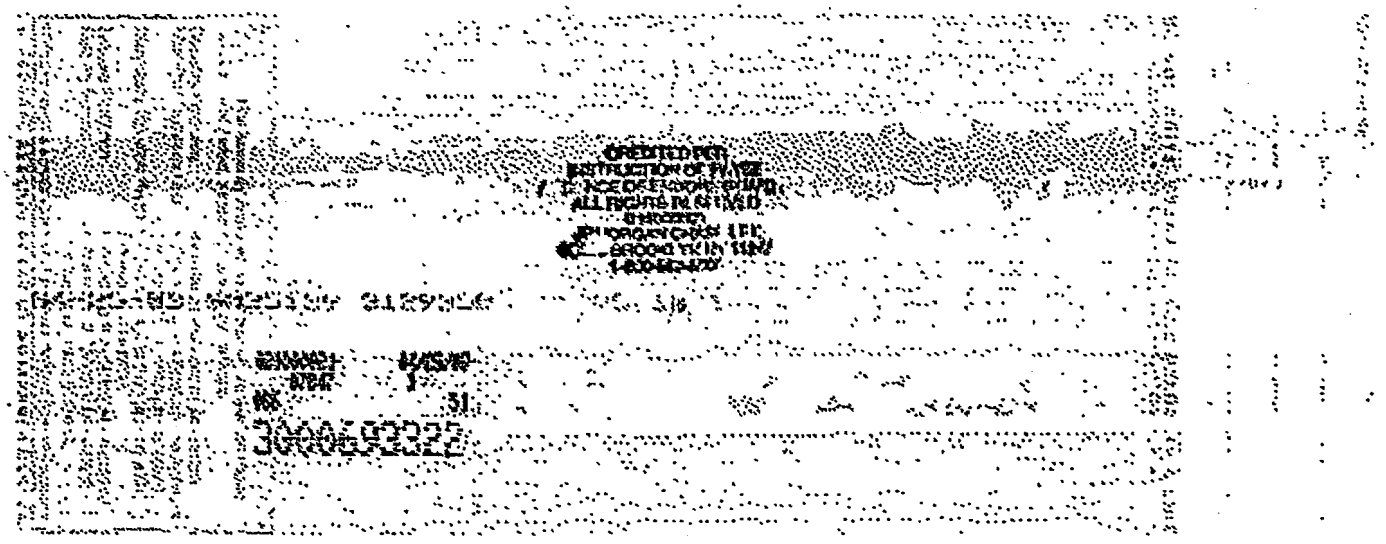


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030753489 Posting date 25-APR-03

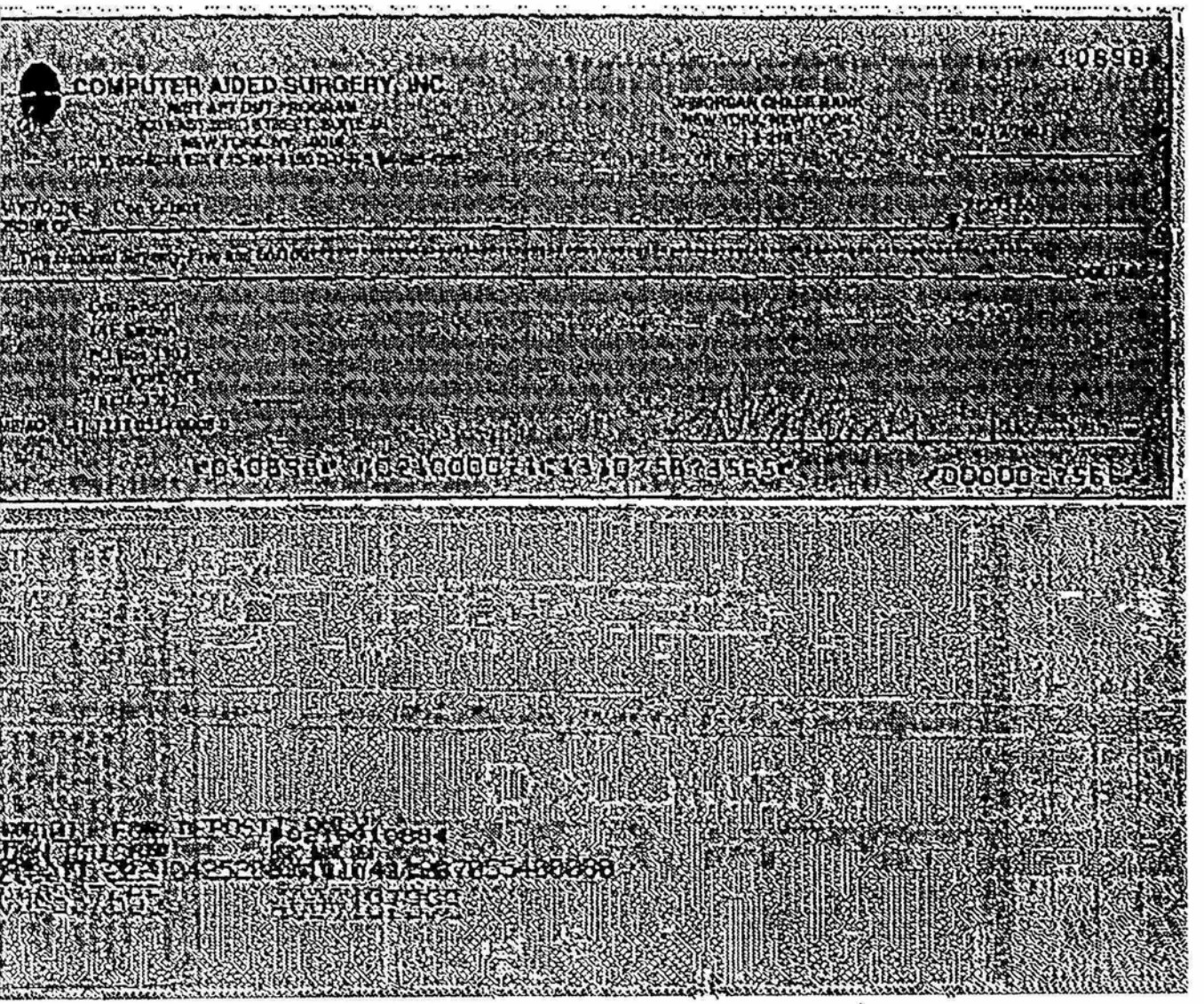


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030693322 Posting date 25-APR-03

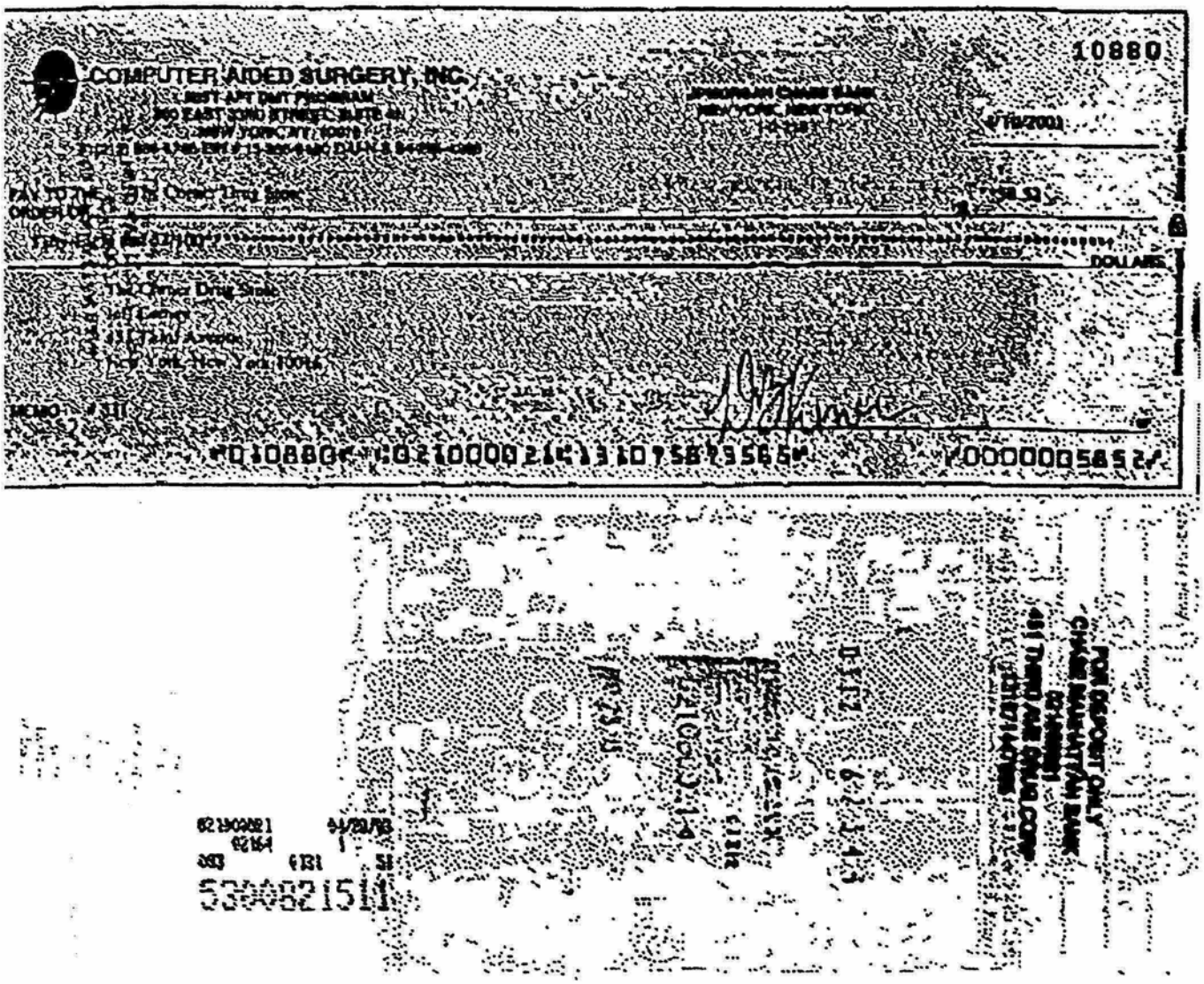




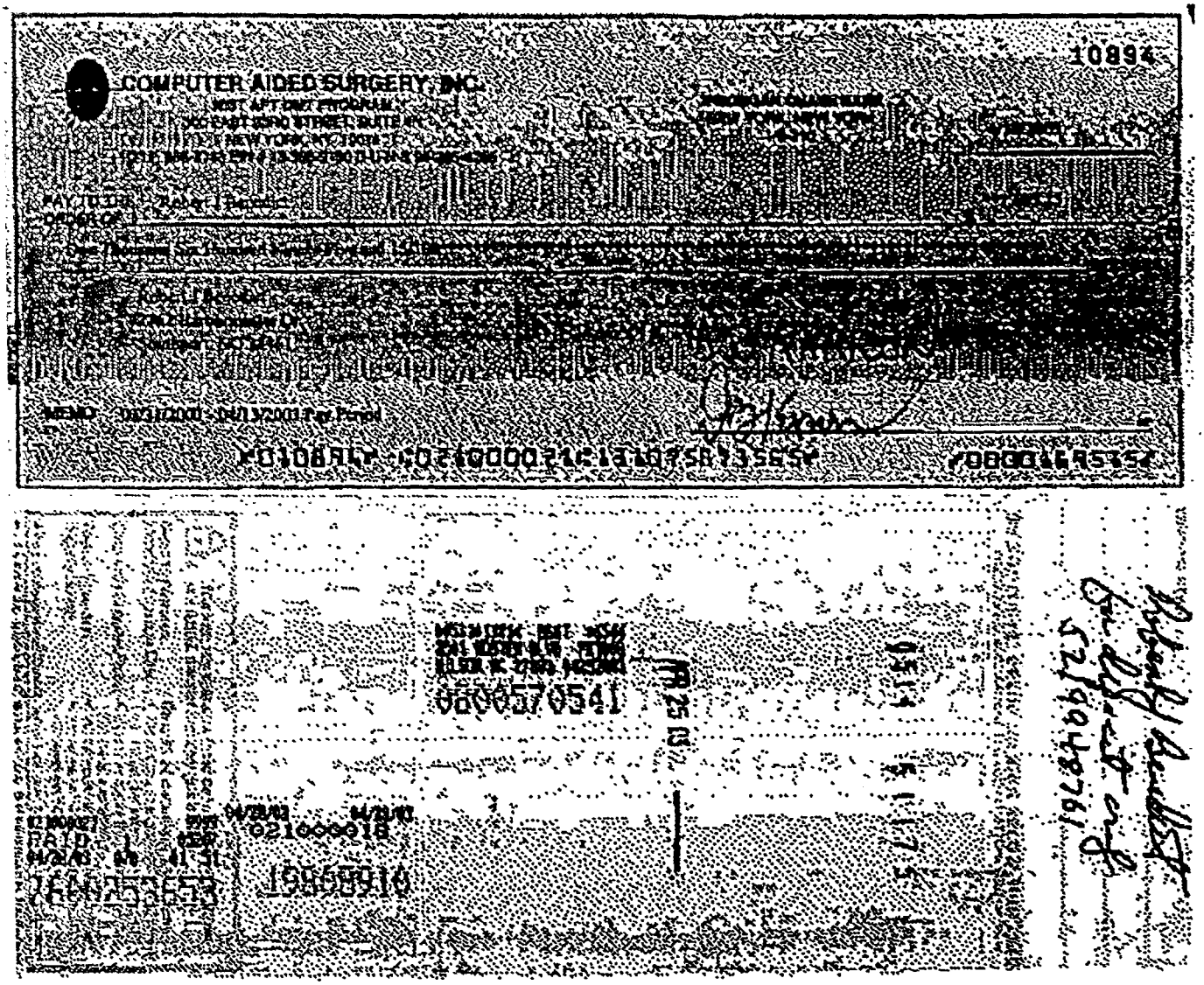
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0070337655 Posting date 25-APR-03



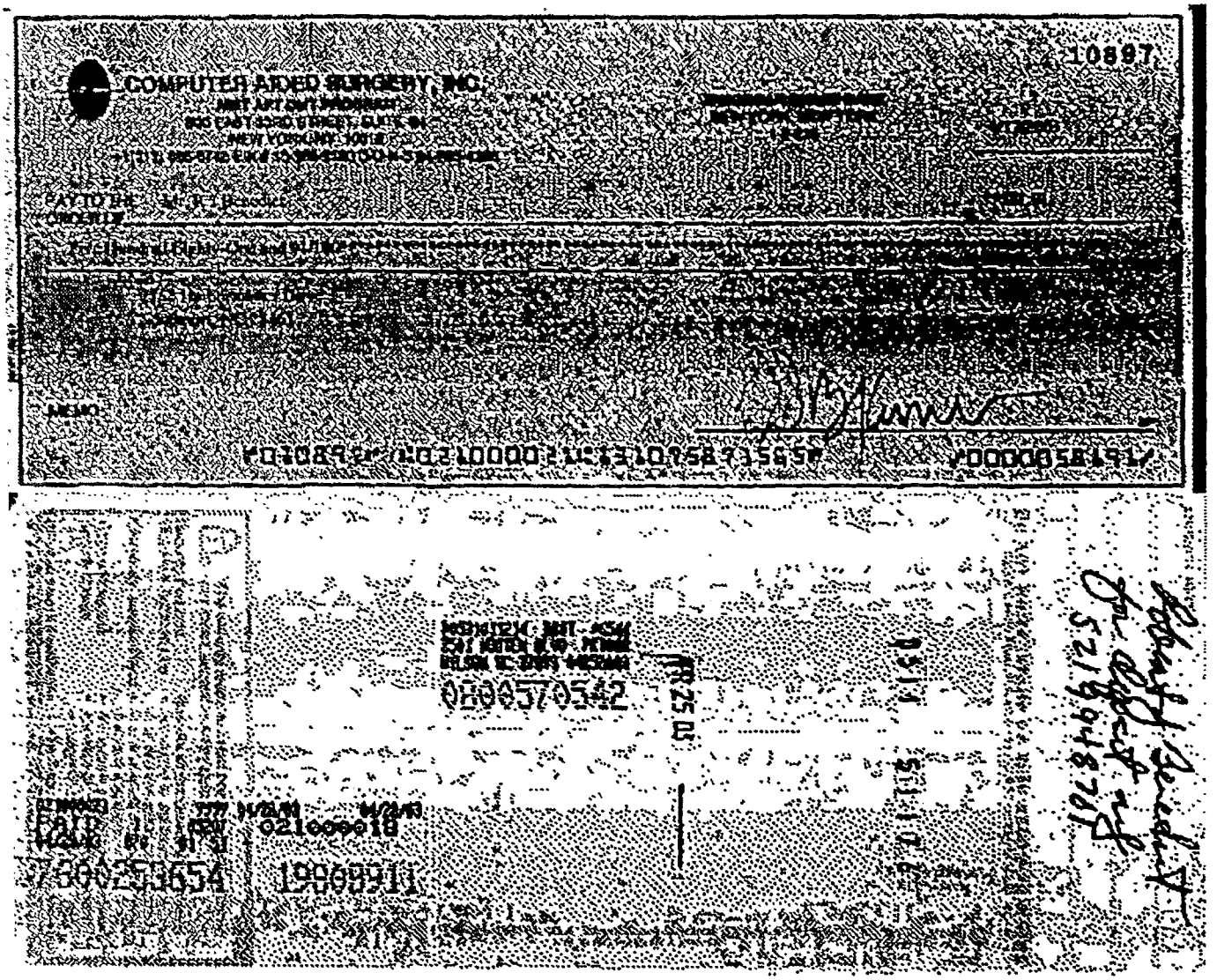
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053821511 Posting date 28-APR-03



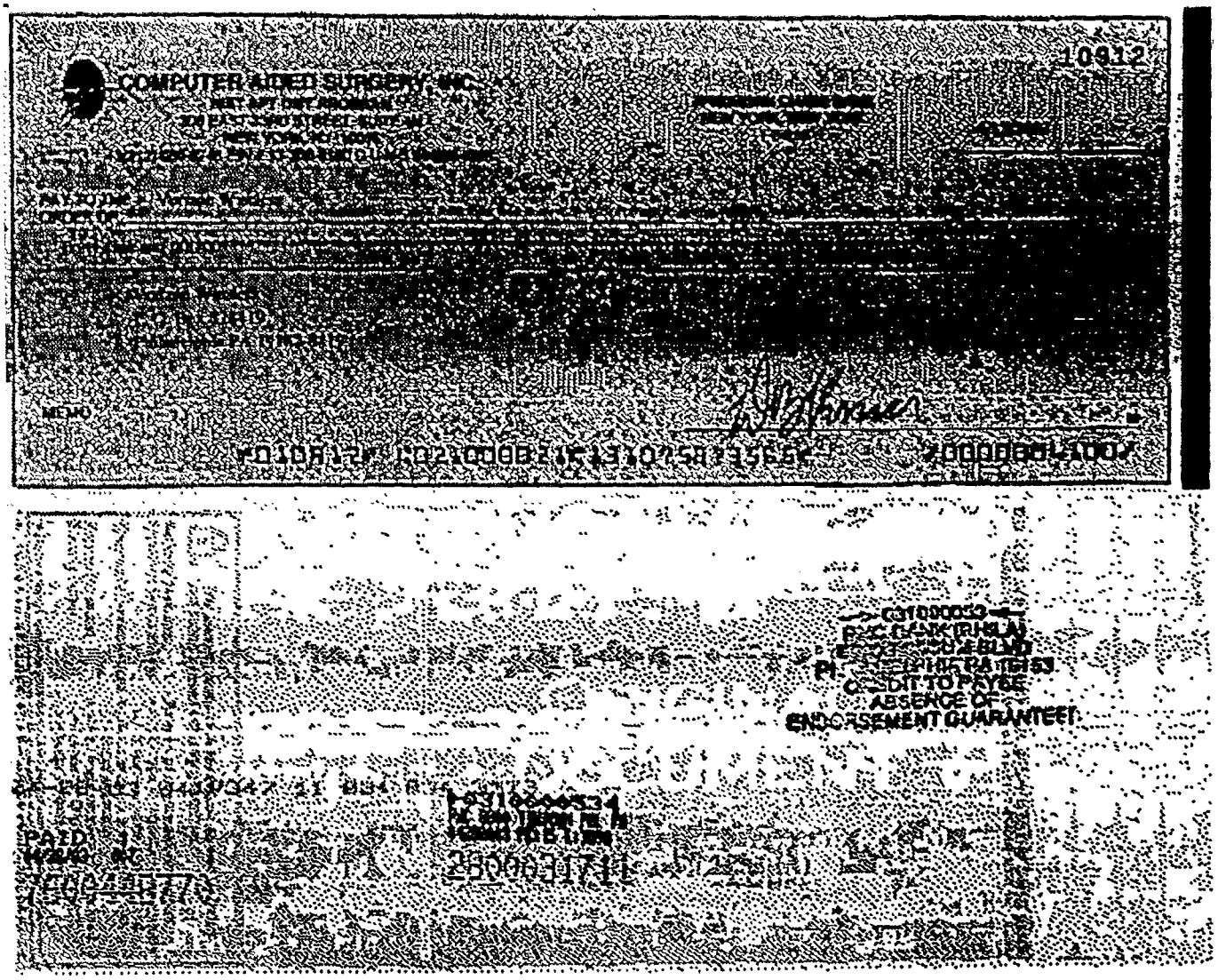
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076253653 Posting date 28-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0076253654 Posting date 28-APR-03

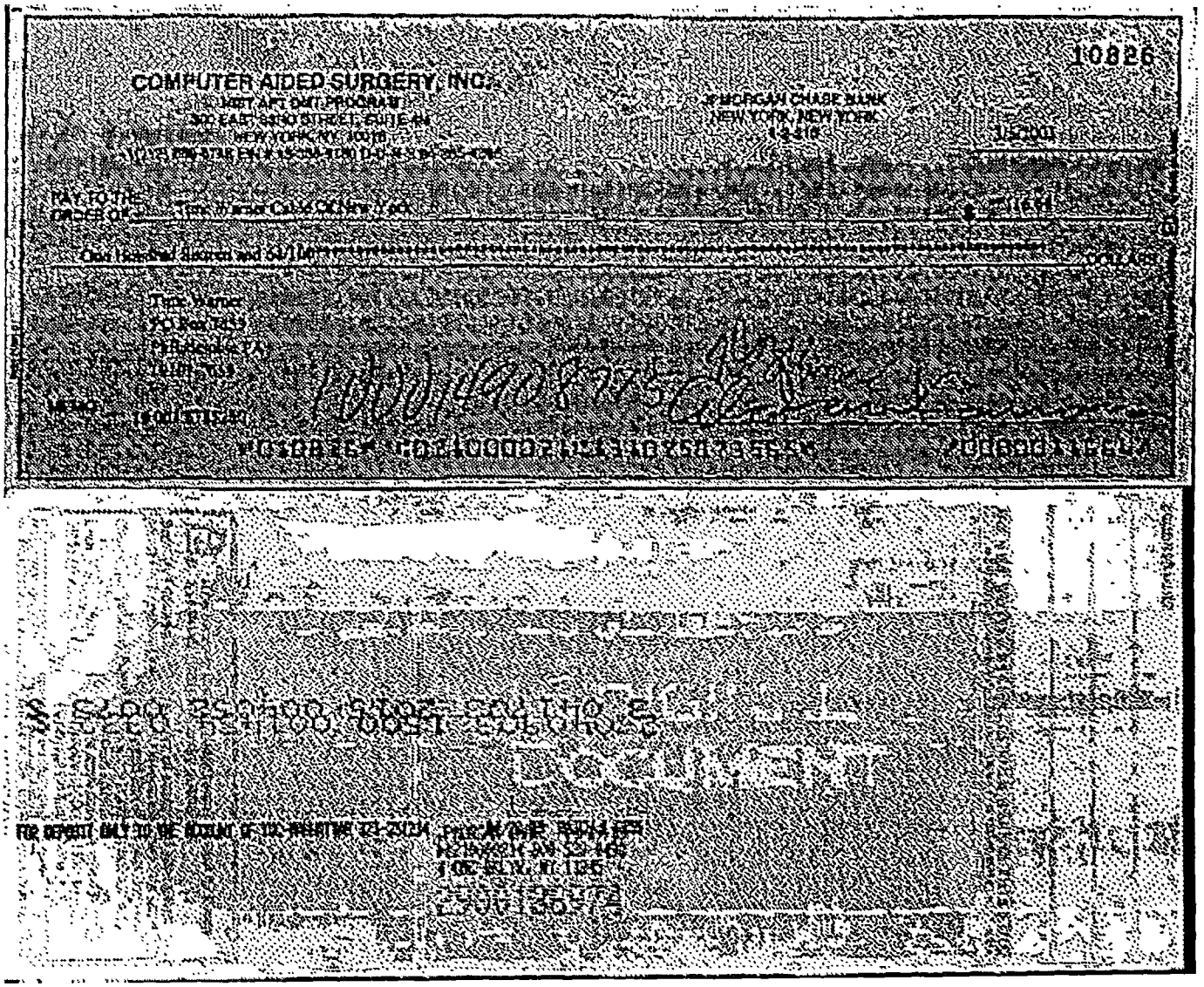


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012824152 Posting date 28-APR-03

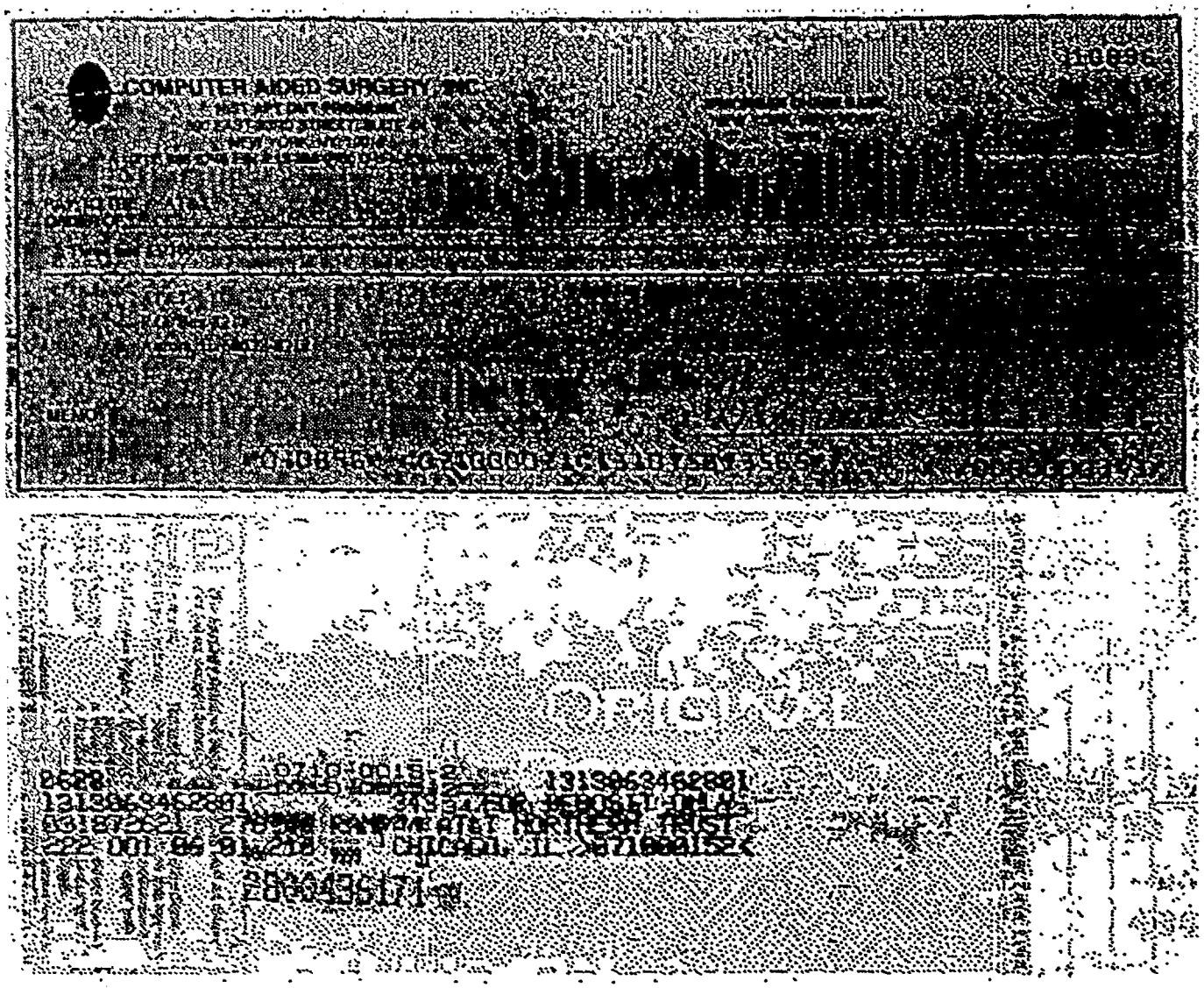


10912

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0029136974 Posting date 29-APR-03

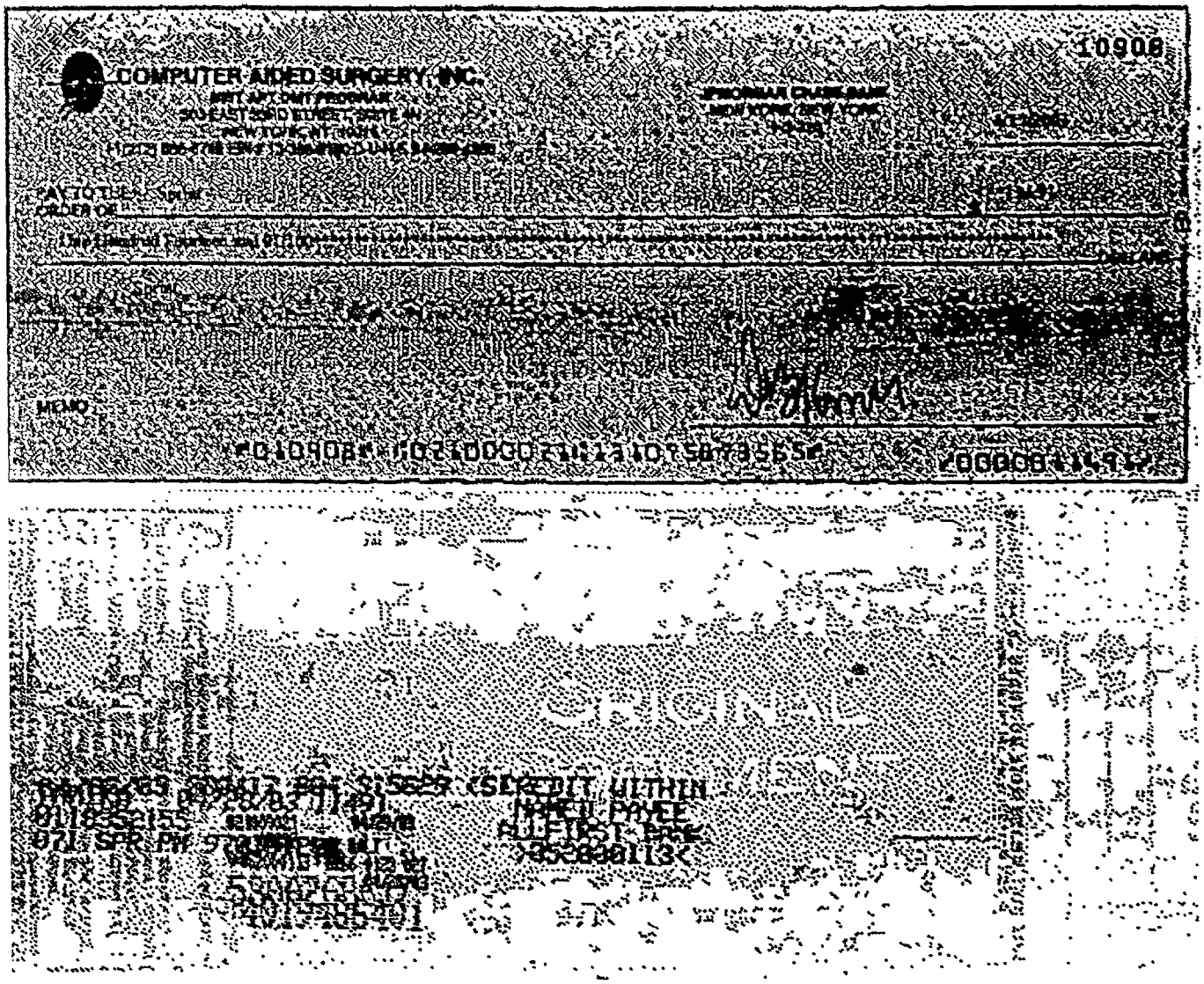


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028436171 Posting date 29-APR-03

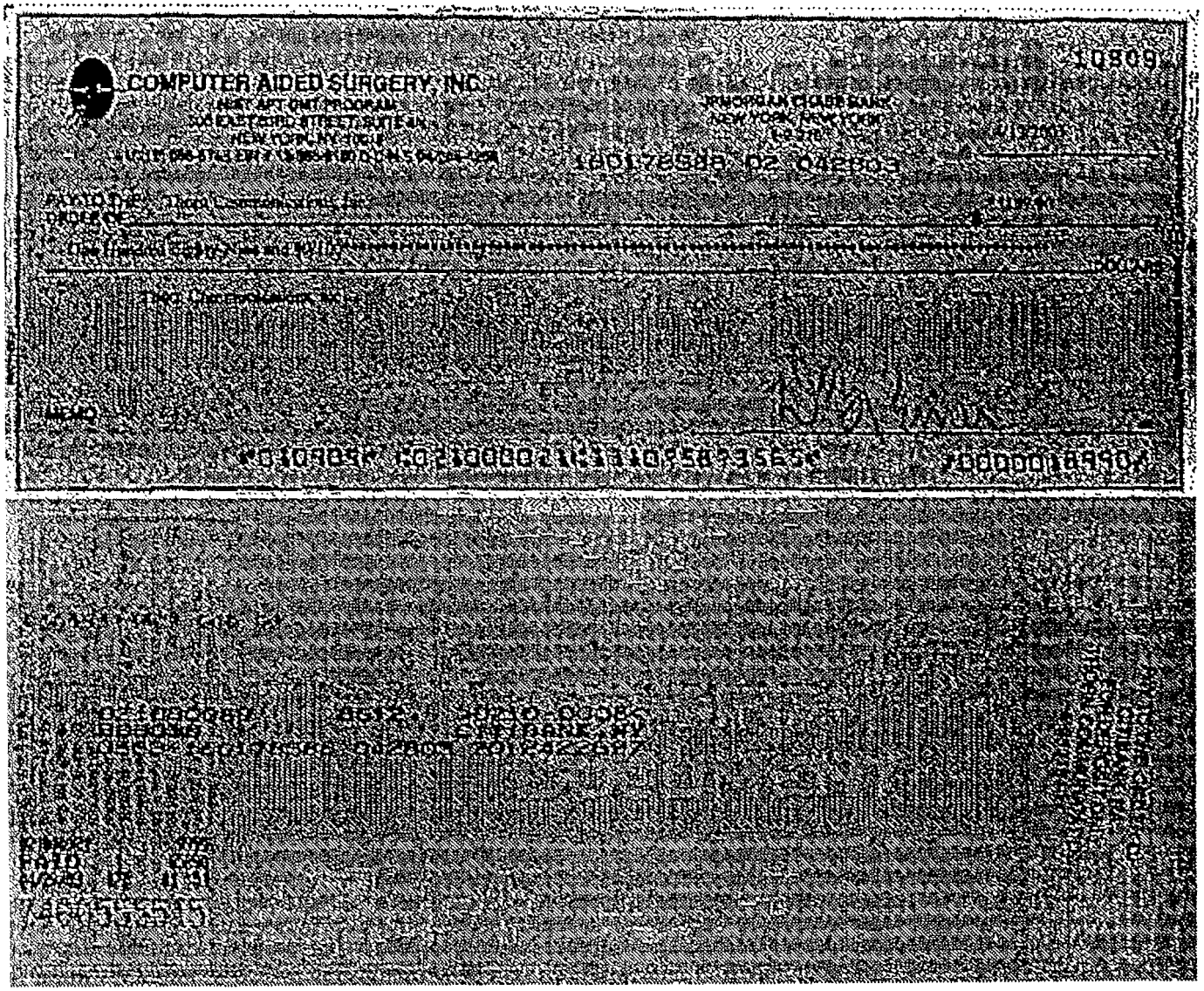


10796

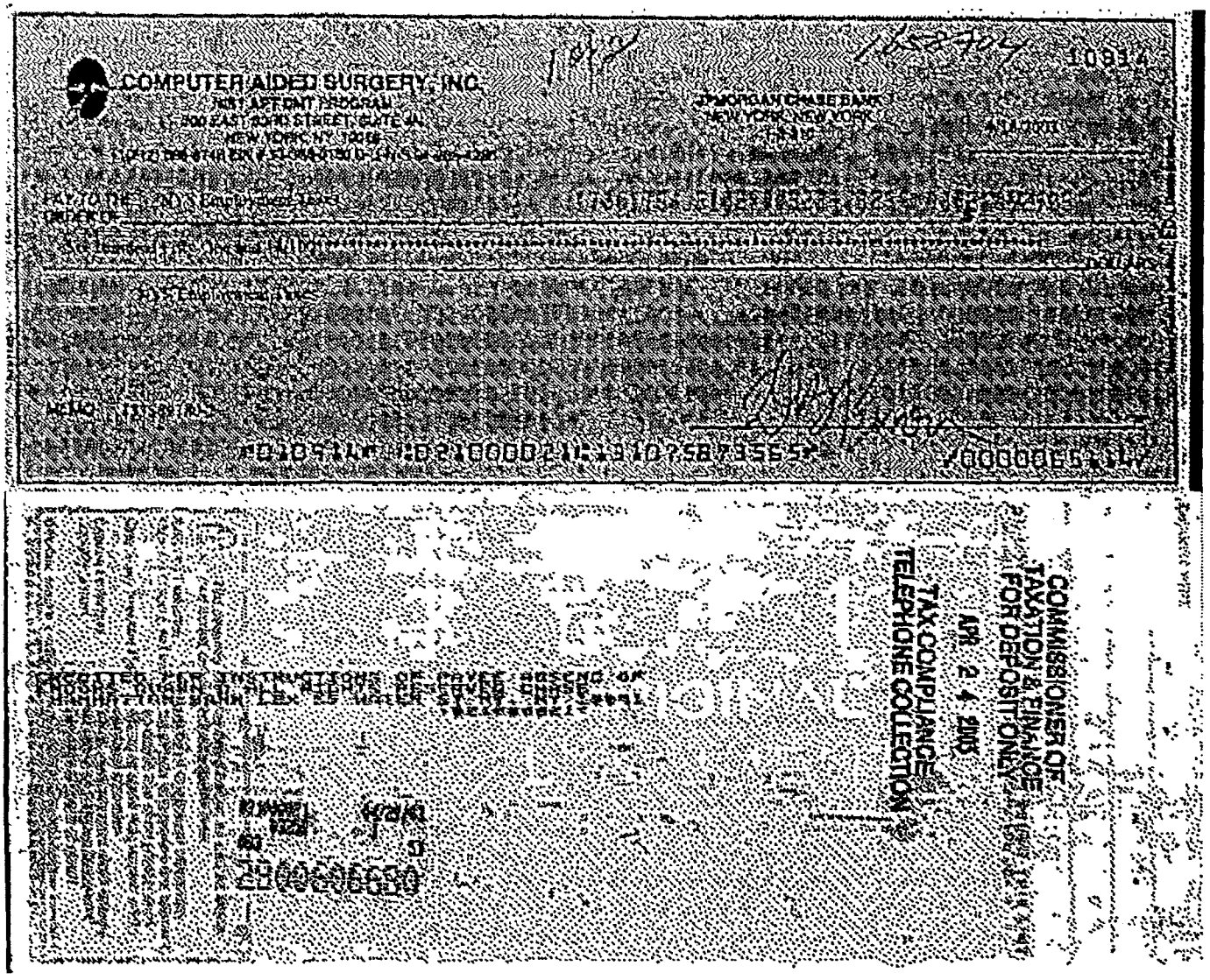
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053268617 Posting date 29-APR-03



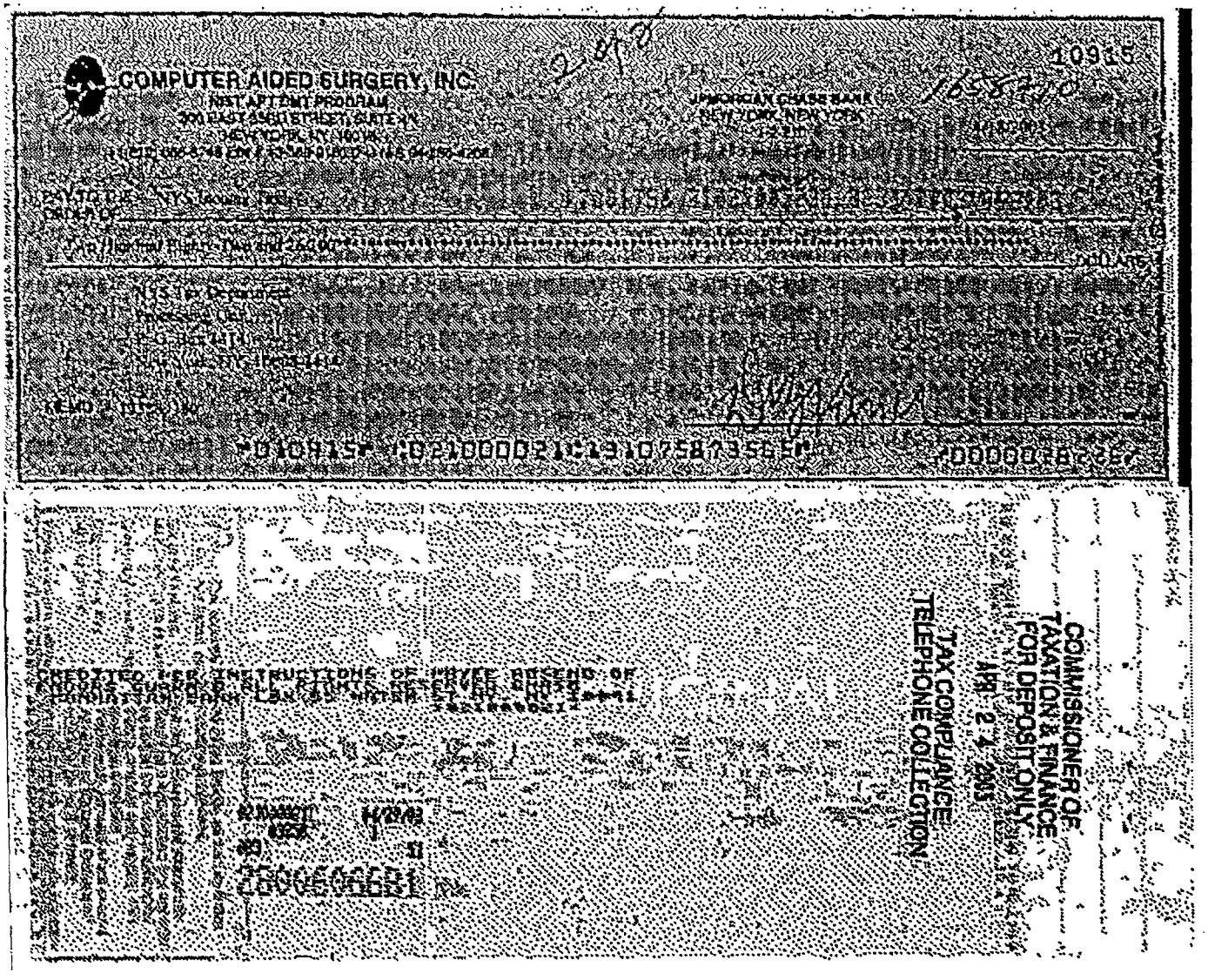
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074555515 Posting date 29-APR-03



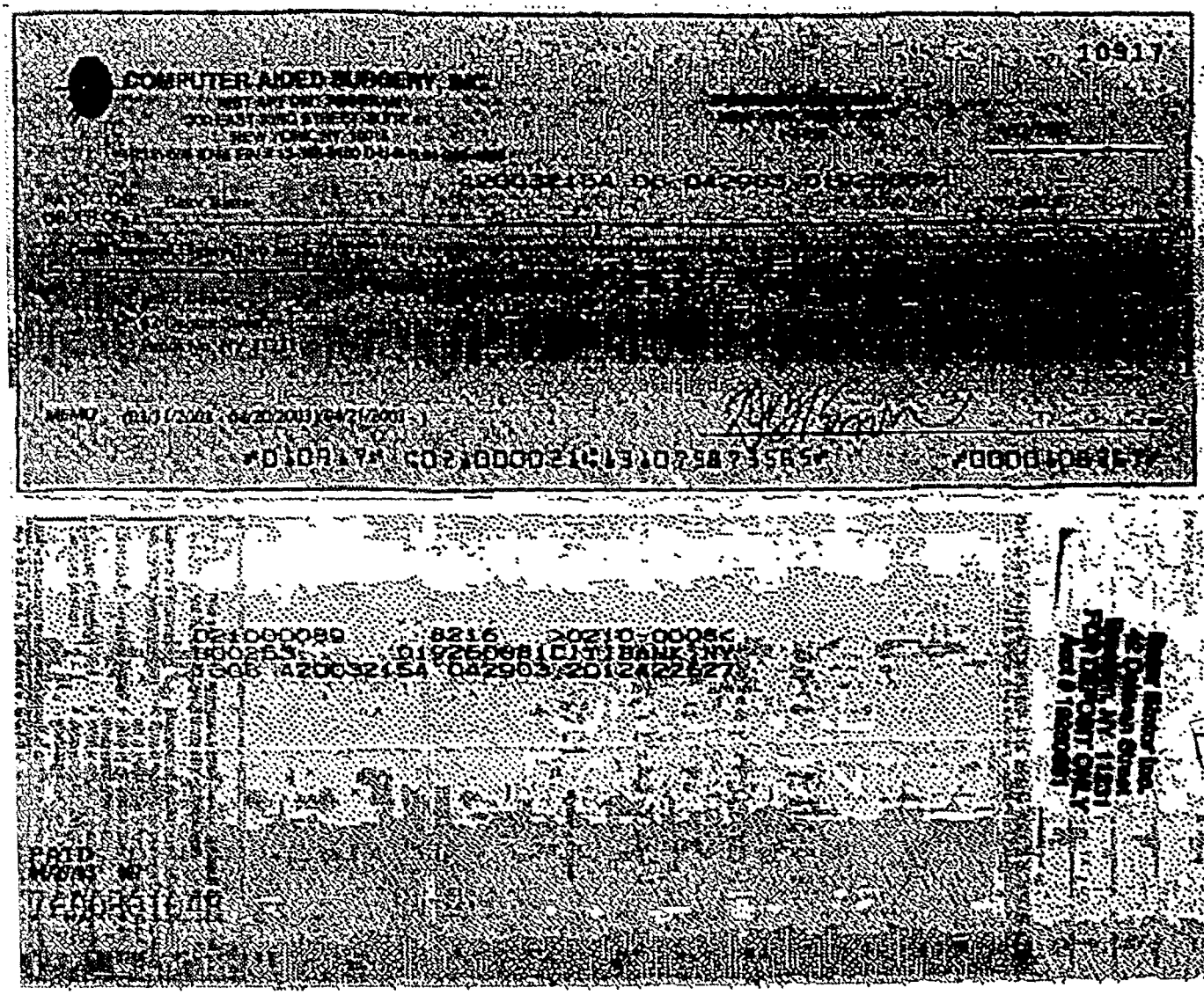
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028606680 Posting date 29-APR-03



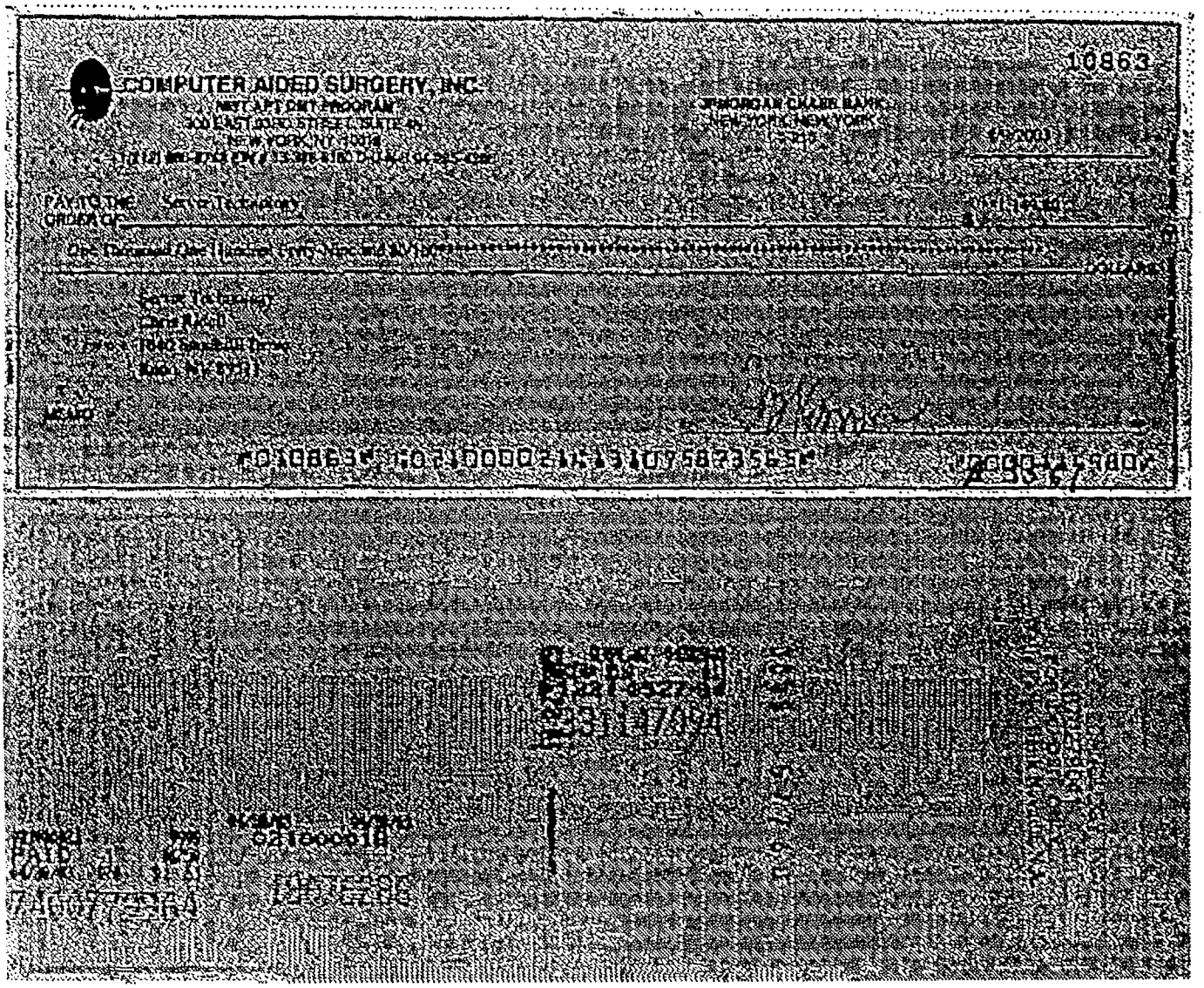
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028606681 Posting date 29-APR-03



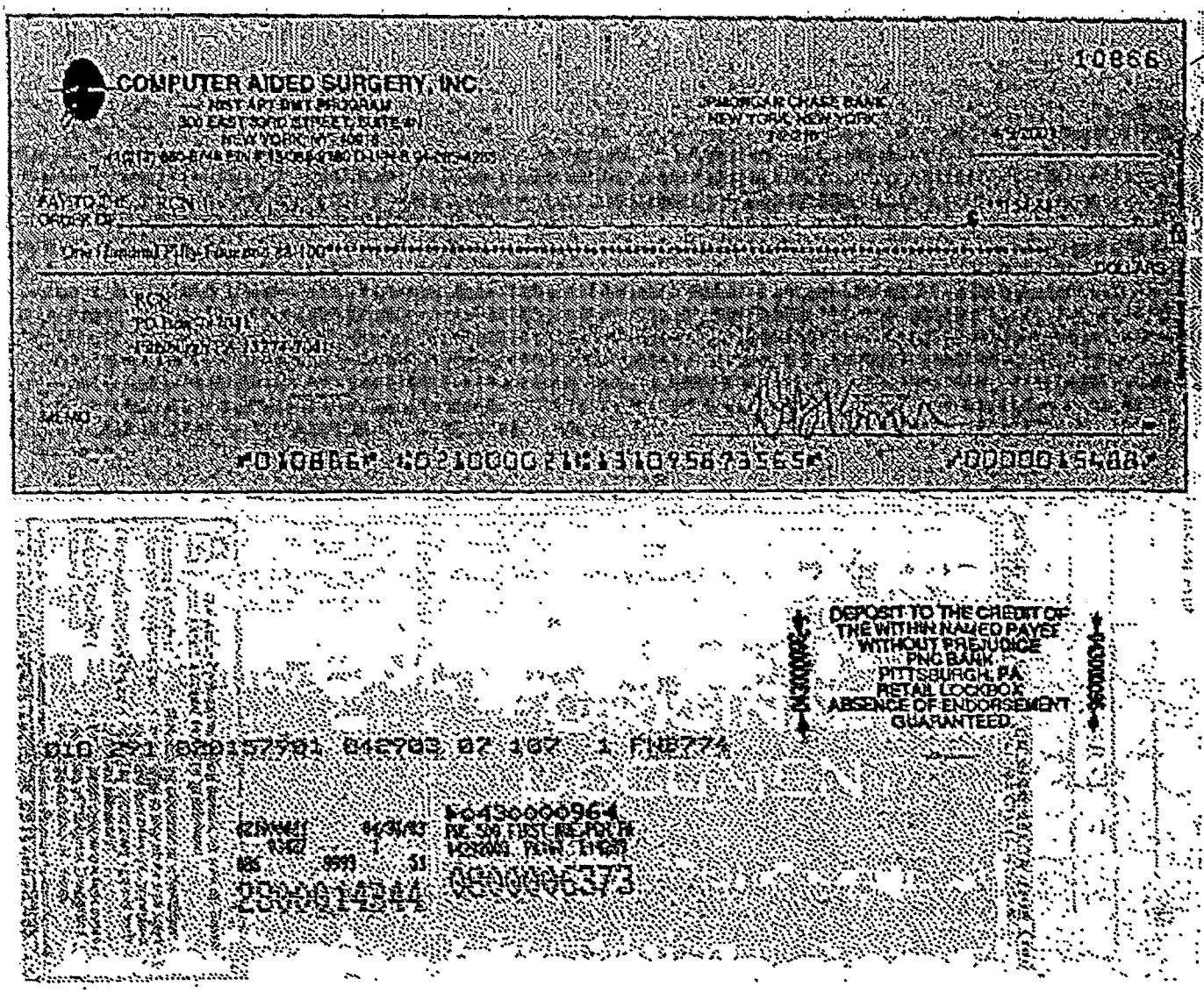
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012009214 Posting date 29-APR-03



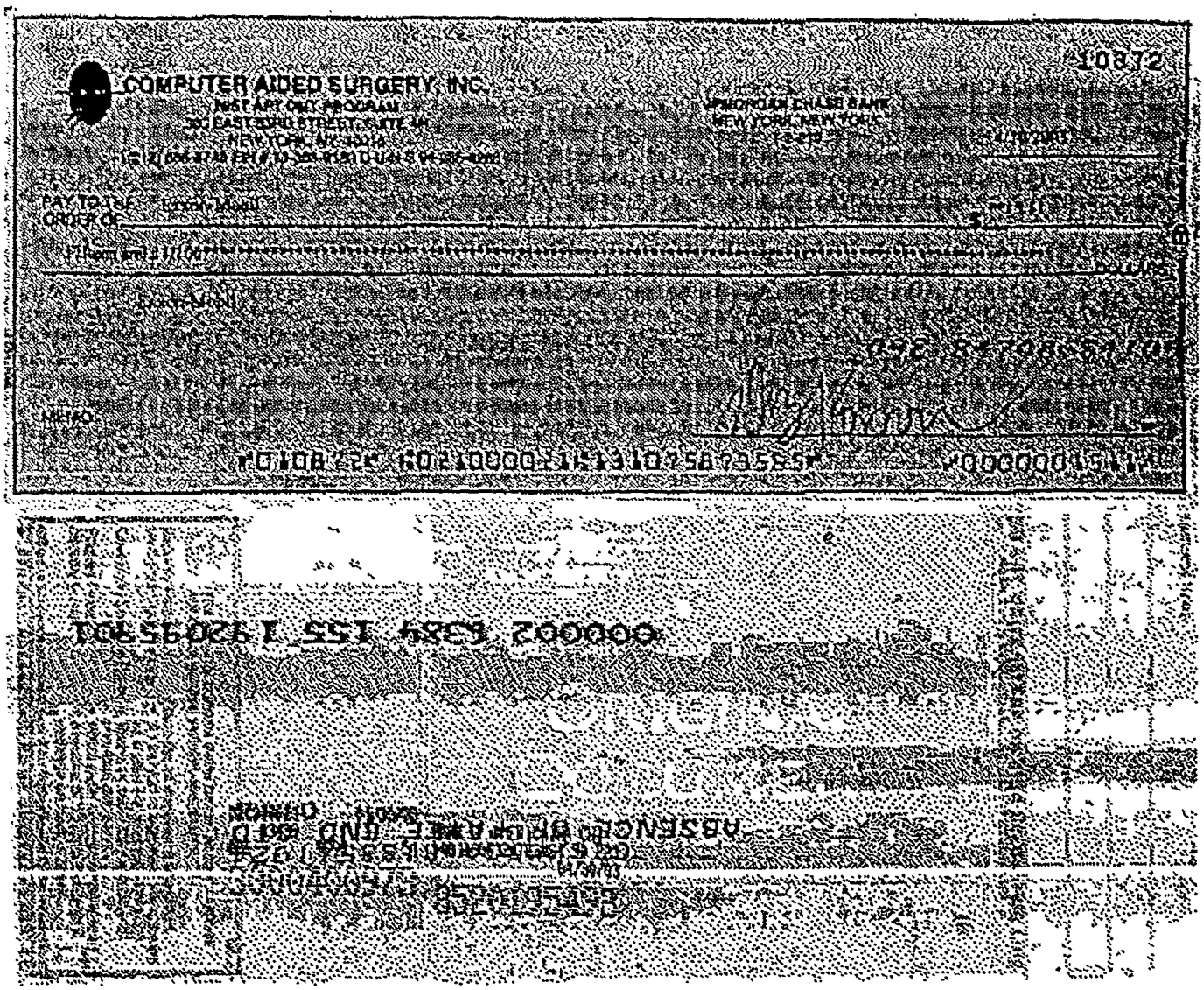
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0074779964 Posting date 30-APR-03



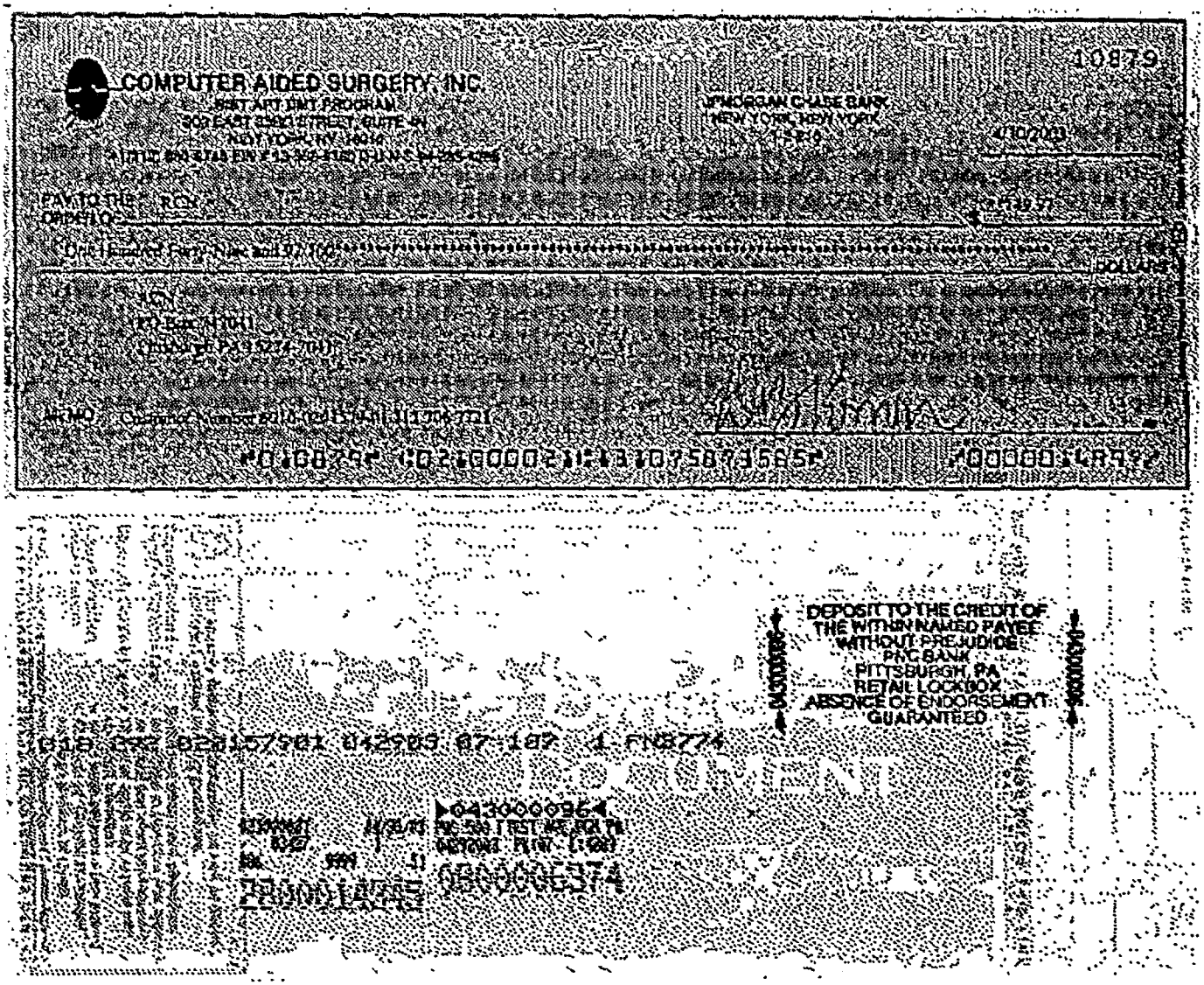
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028014344 Posting date 30-APR-03



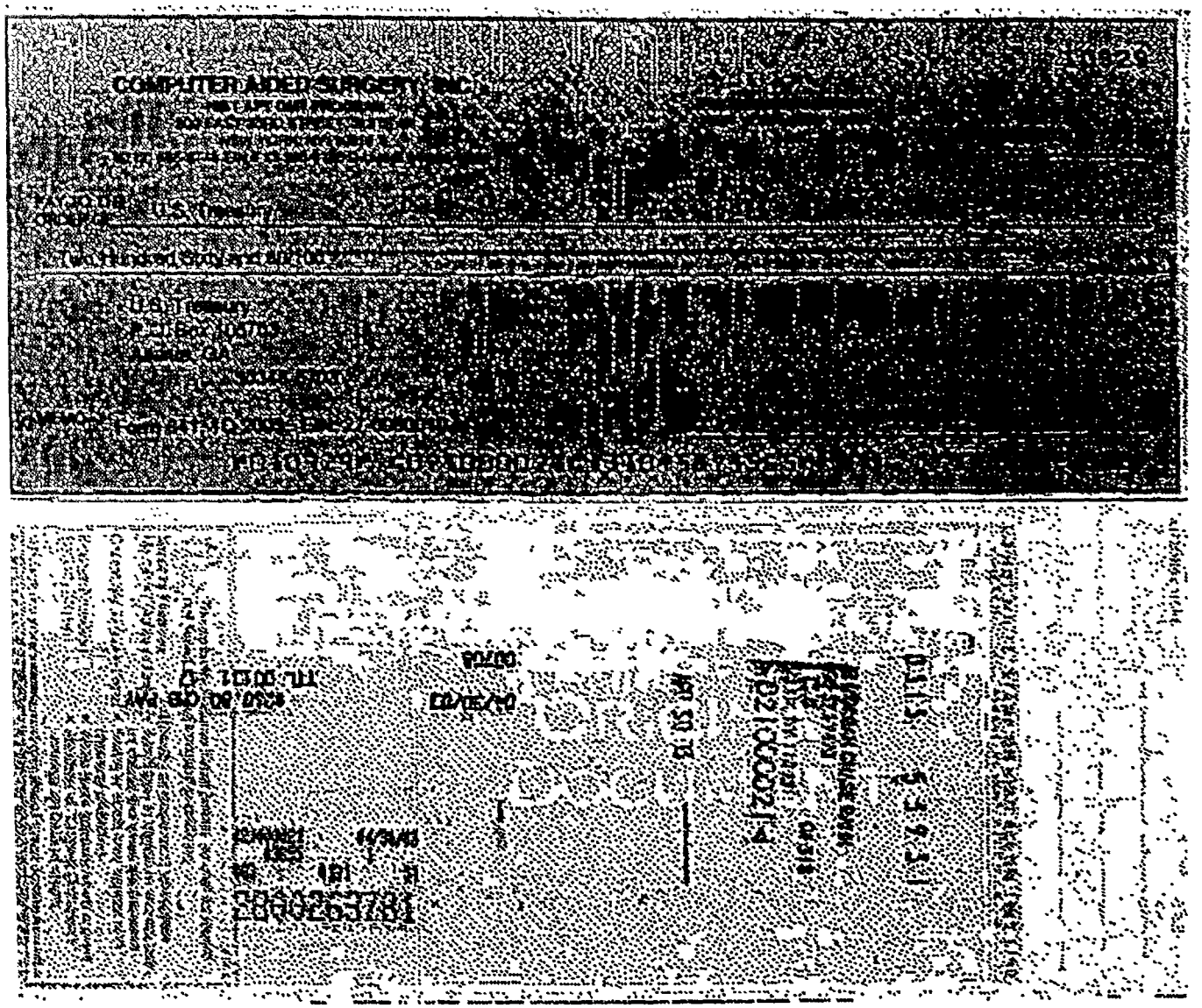
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030400973 Posting date 30-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028014345 Posting date 30-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028263781 Posting date 30-APR-03

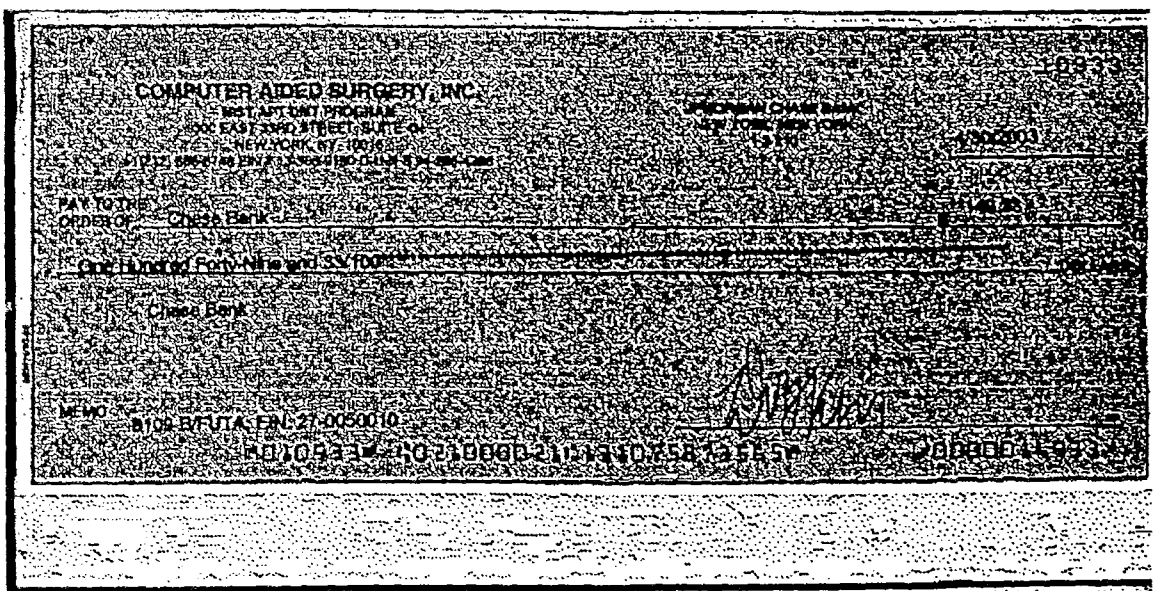


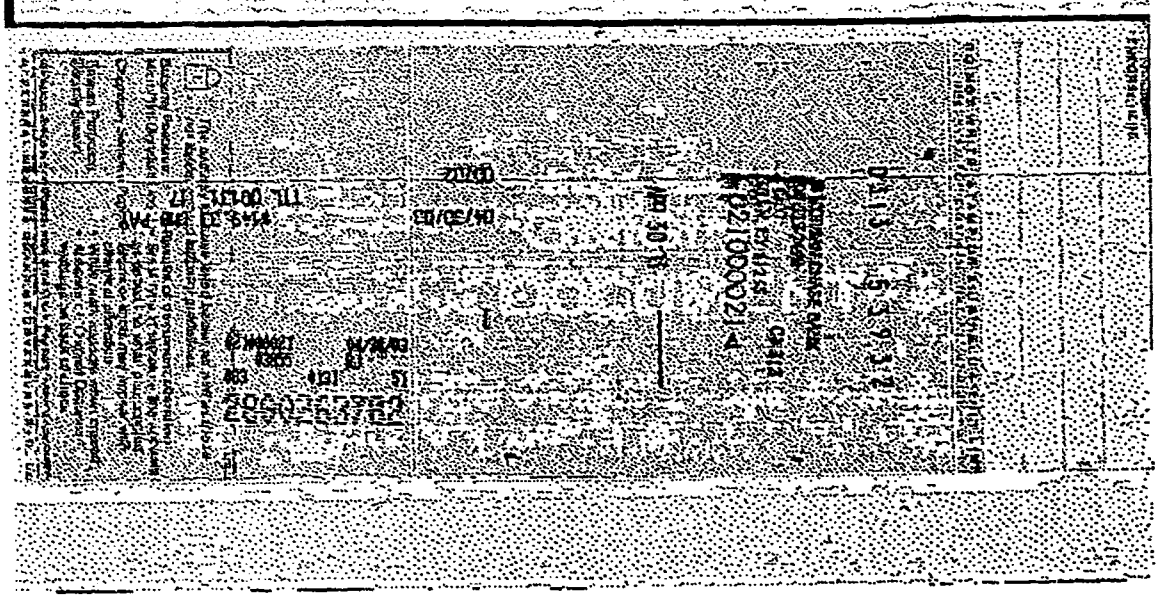
10929

US Treasury 94/

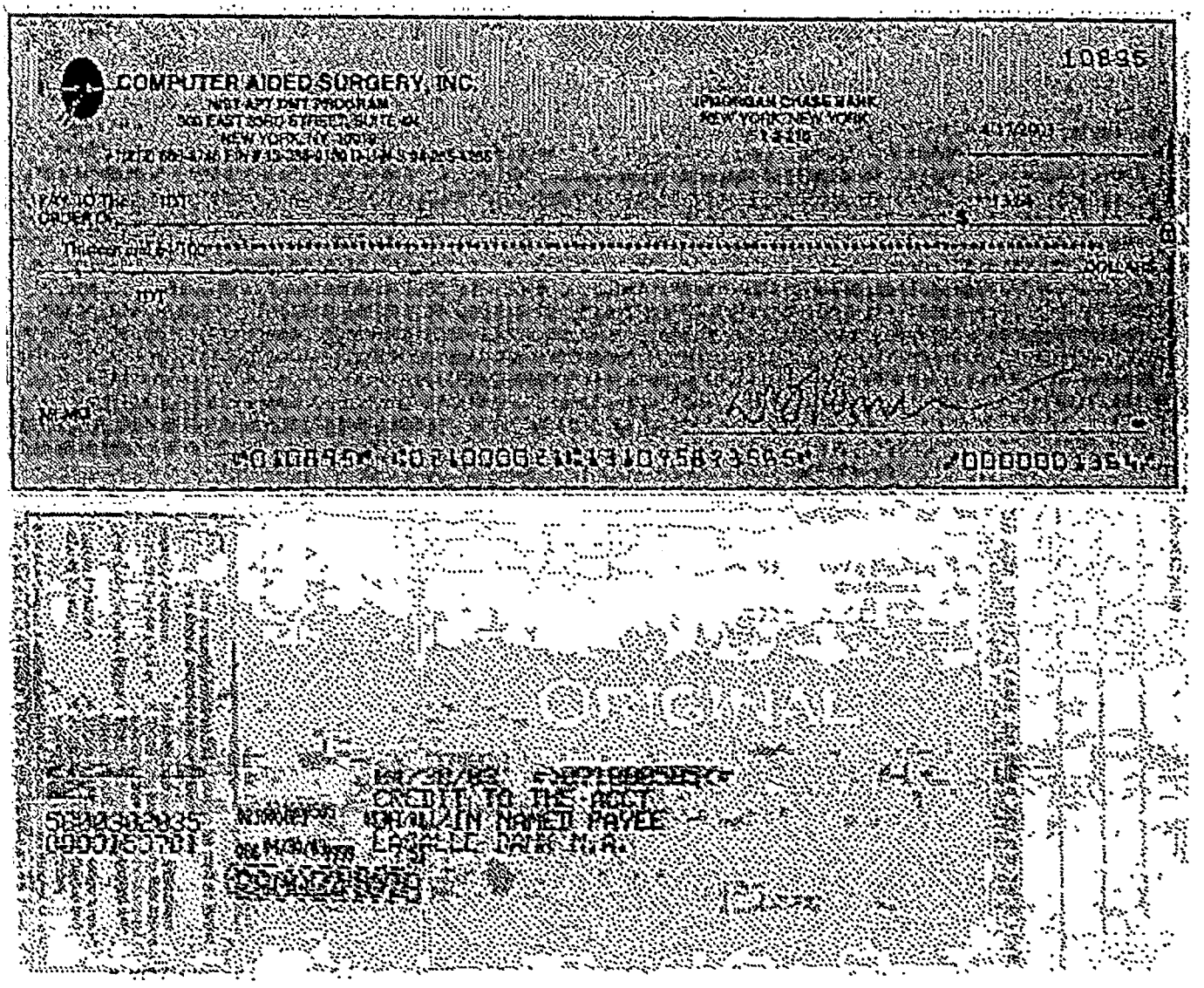
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0090067553 Posting date 30-APR-03

10933

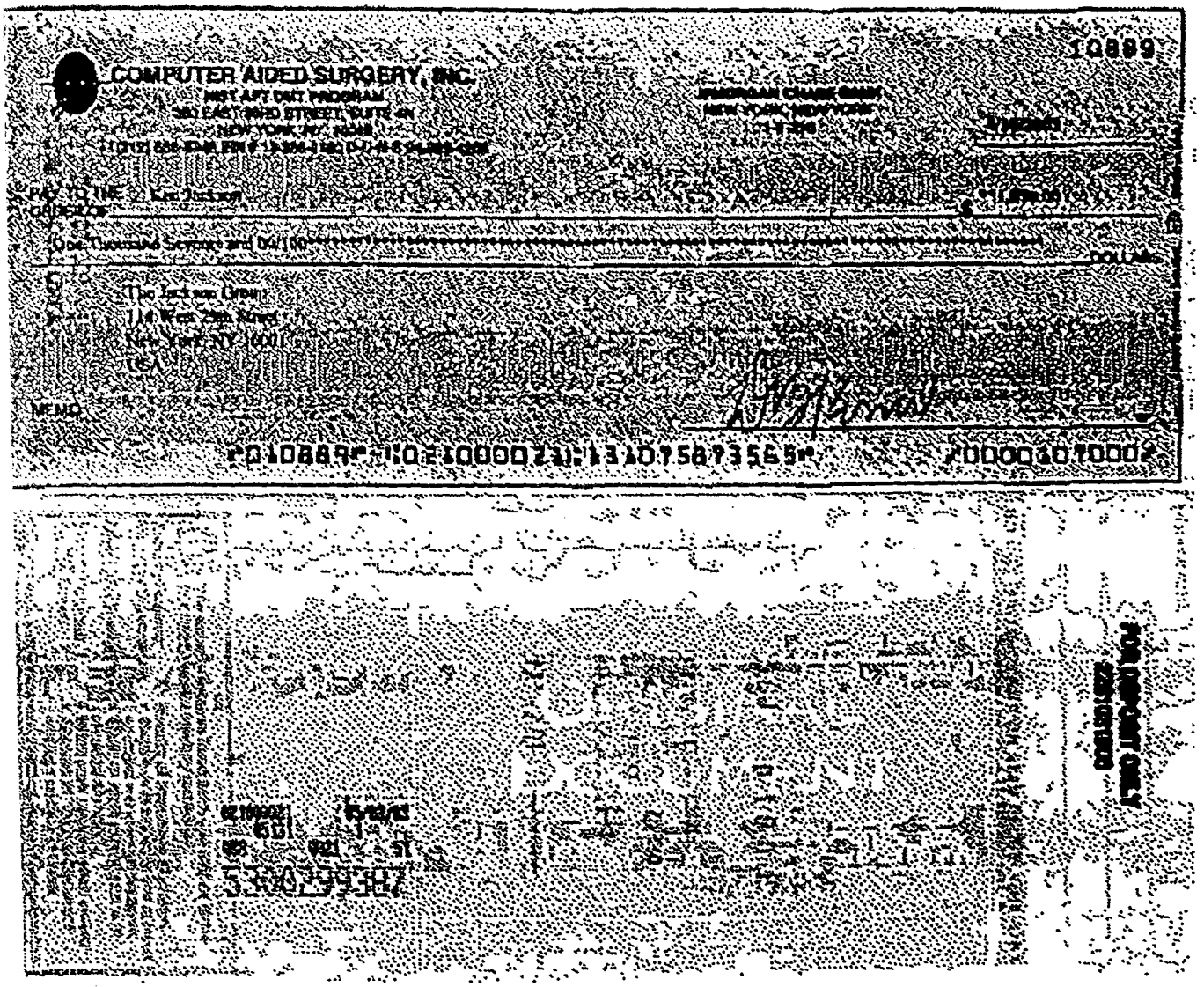




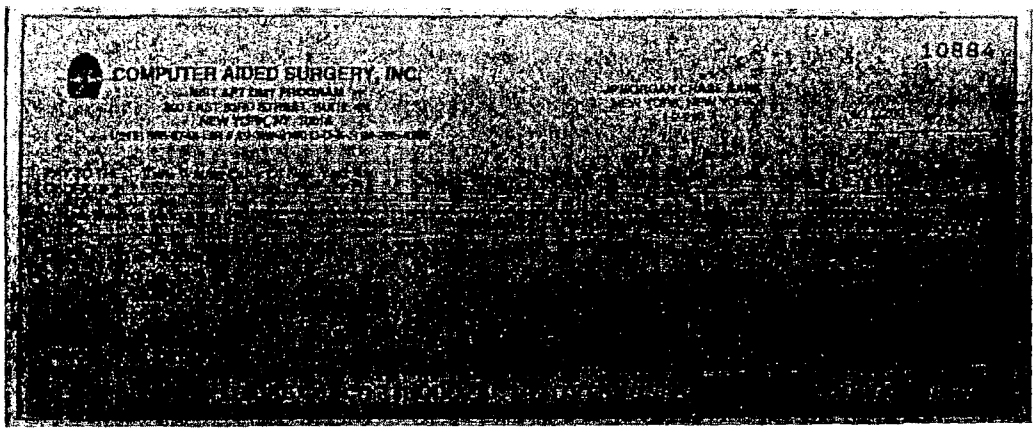
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0028341078 Posting date 01-MAY-03

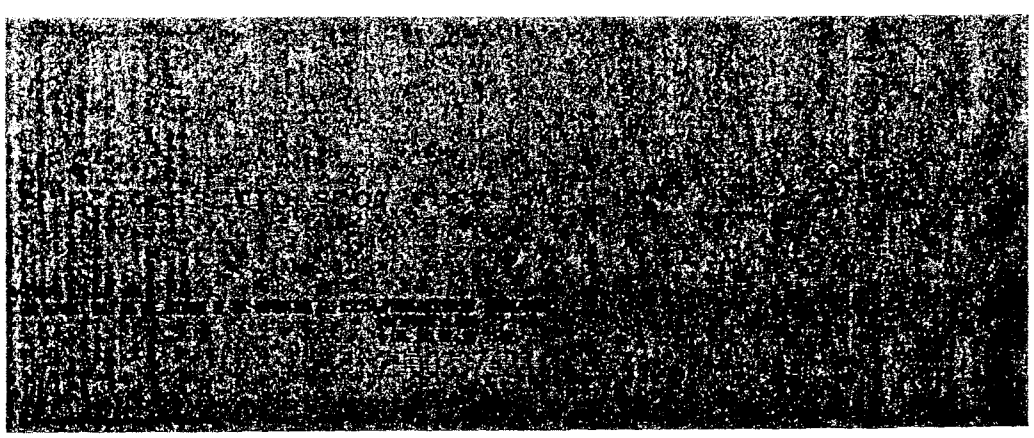


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053299387 Posting date 02-MAY-03

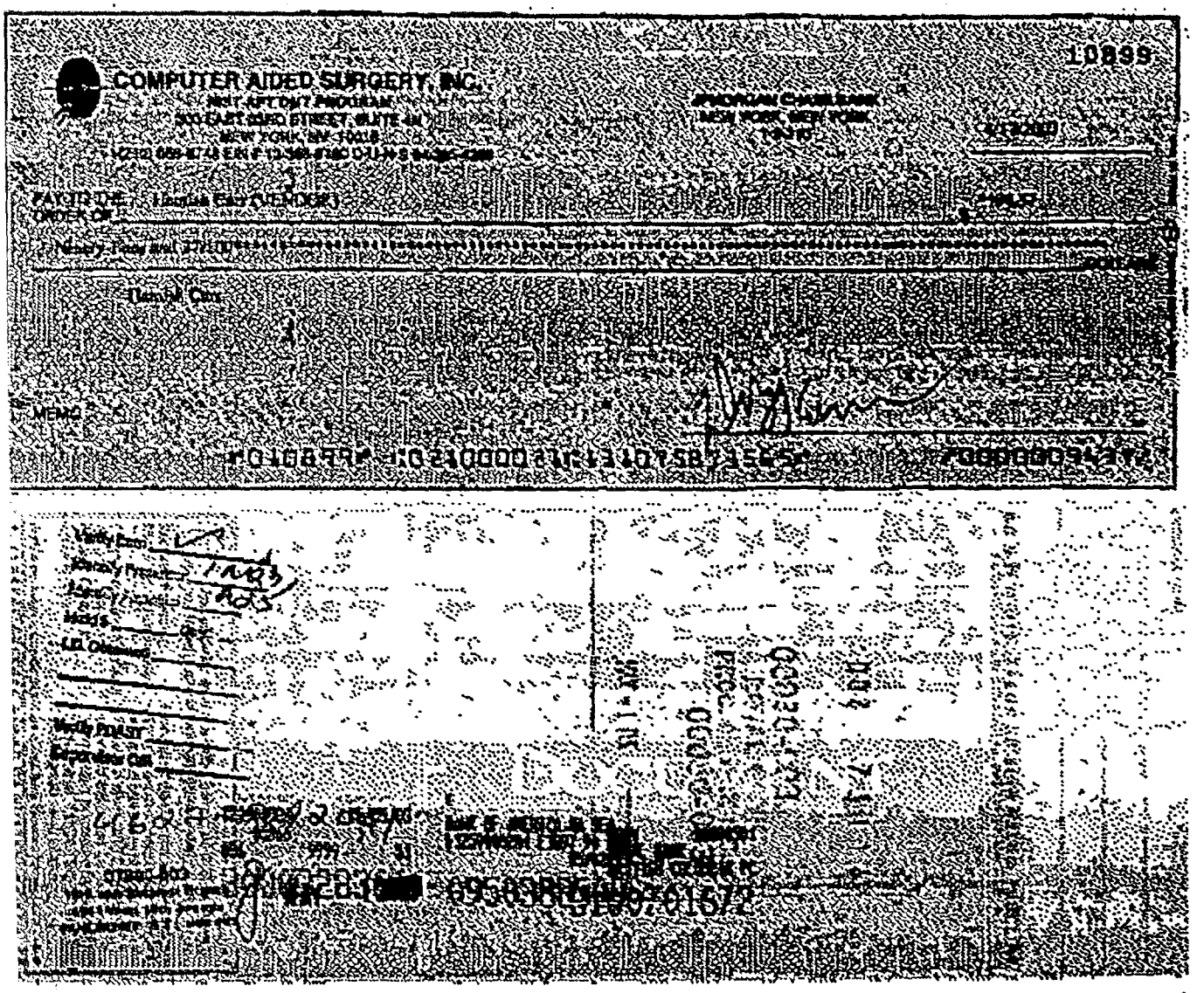


5/15/03



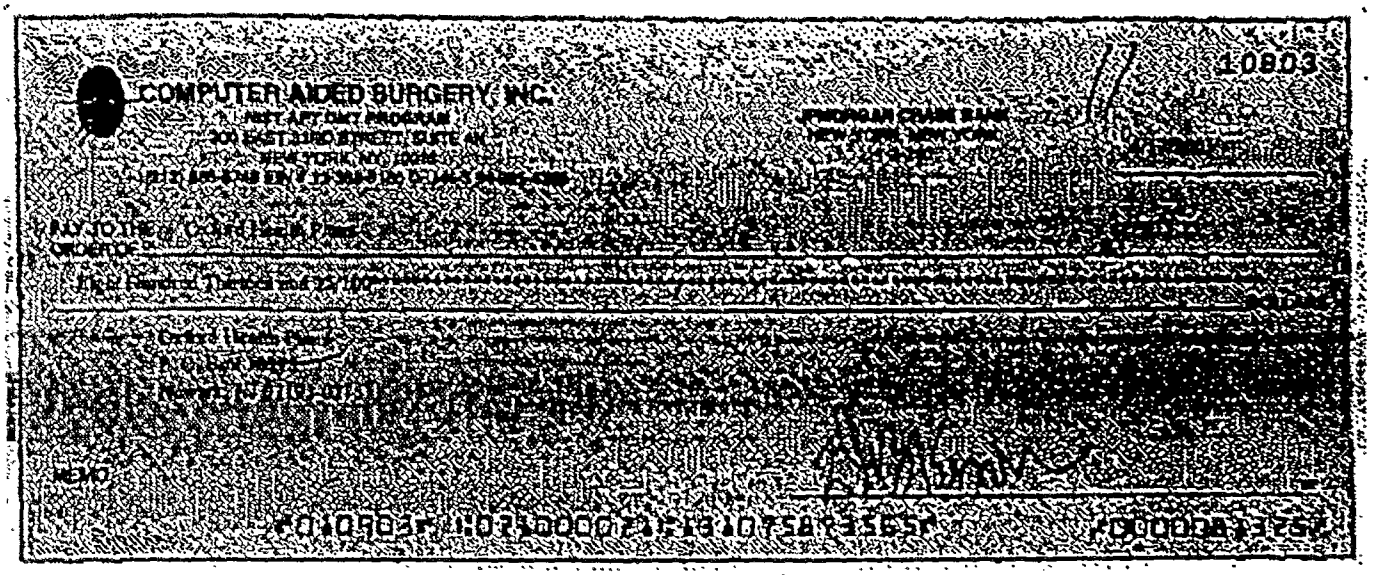


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030328364 Posting date 05-MAY-03

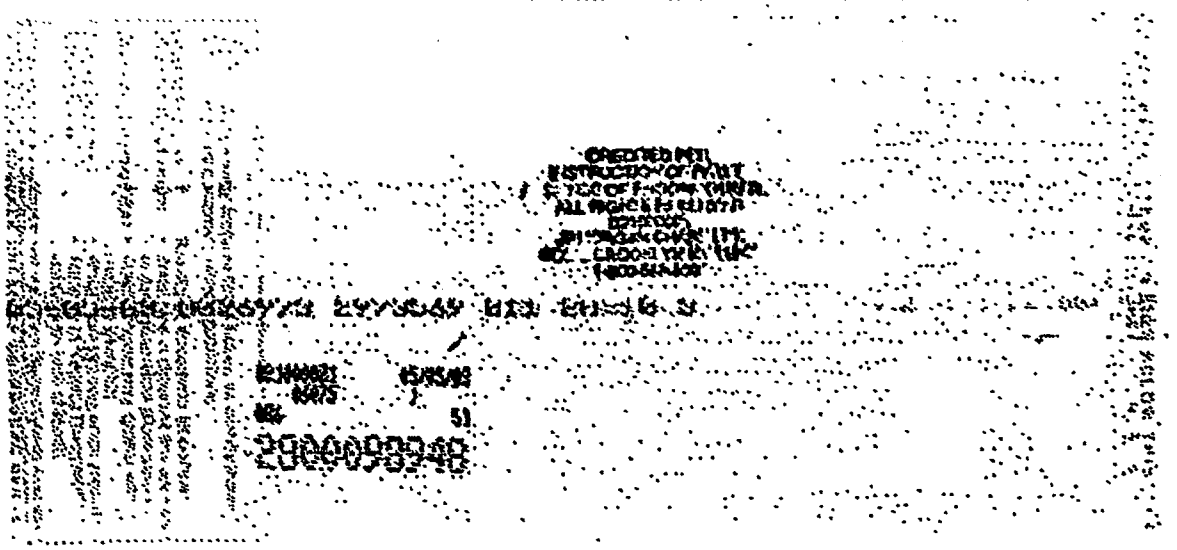


Hamish Carr

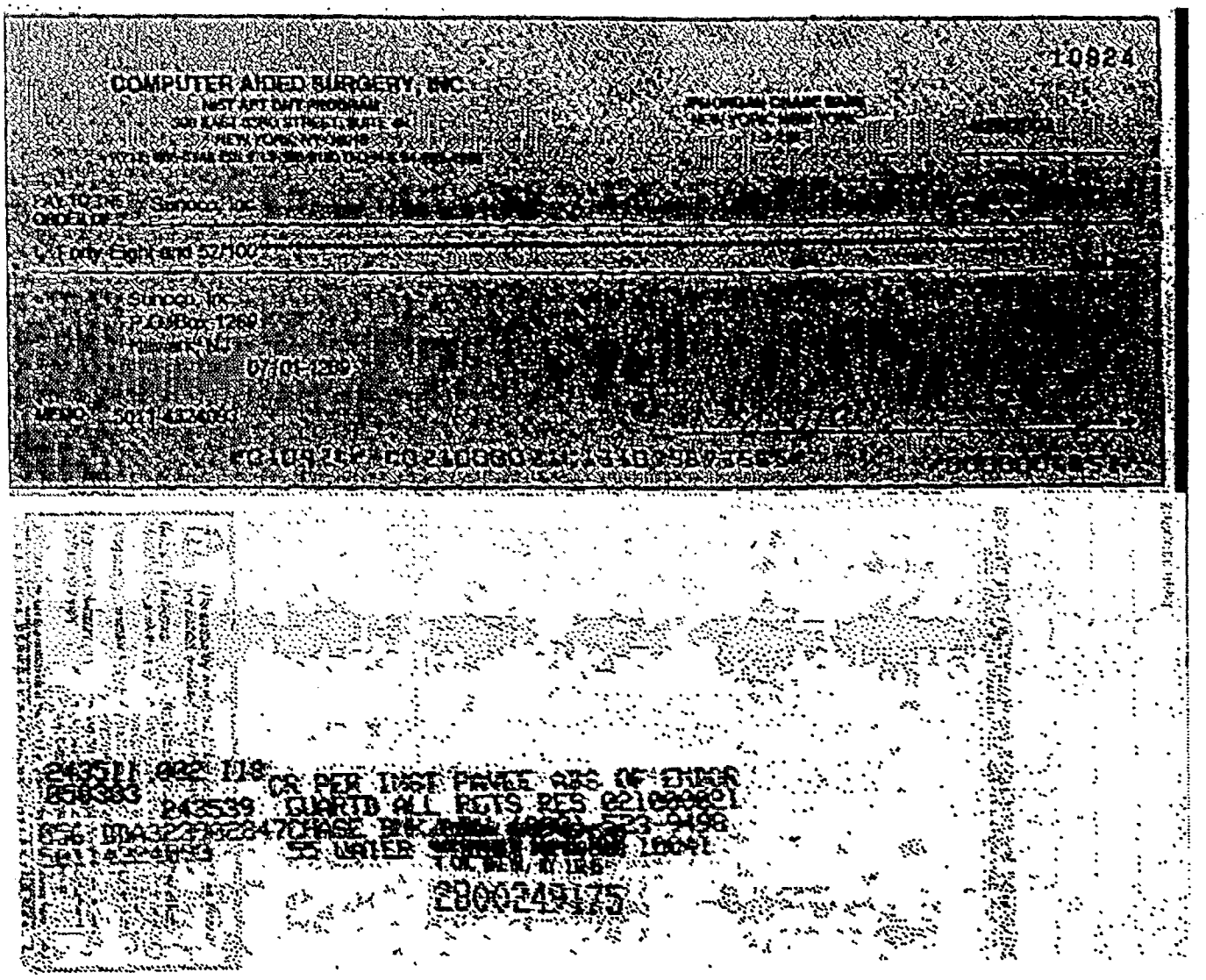
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028098948 Posting date 05-MAY-03



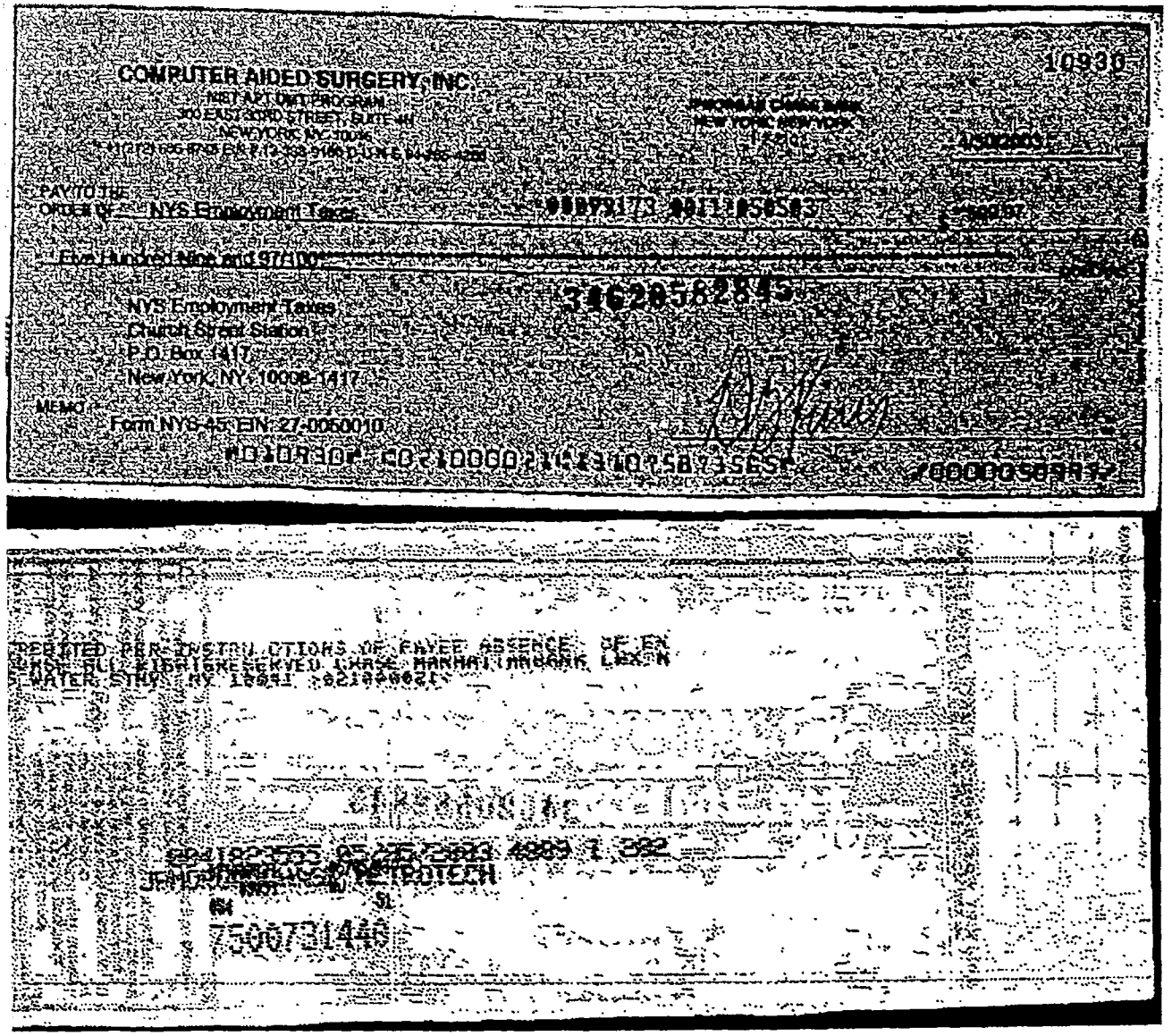
10903



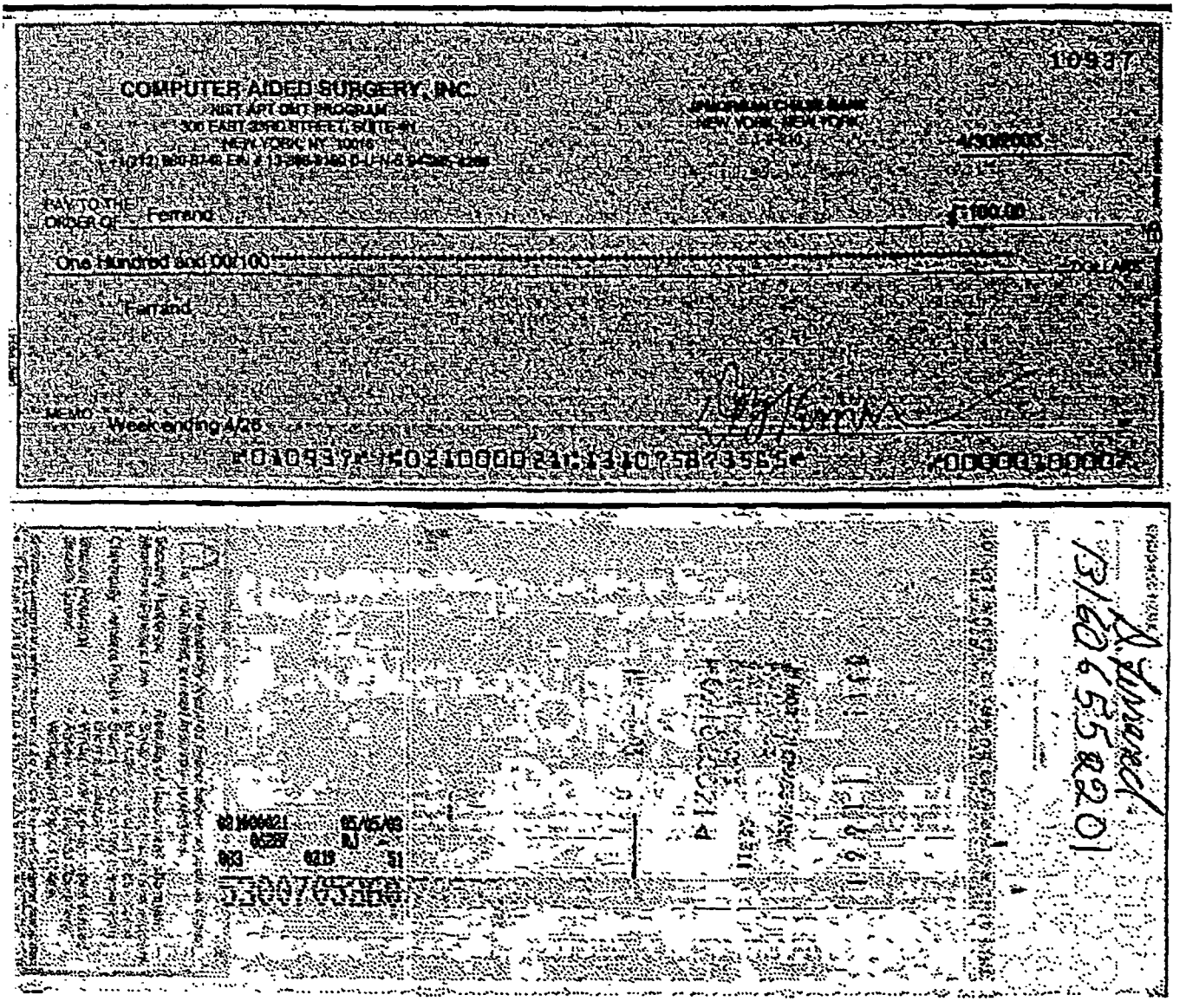
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028249175 Posting date 05-MAY-03



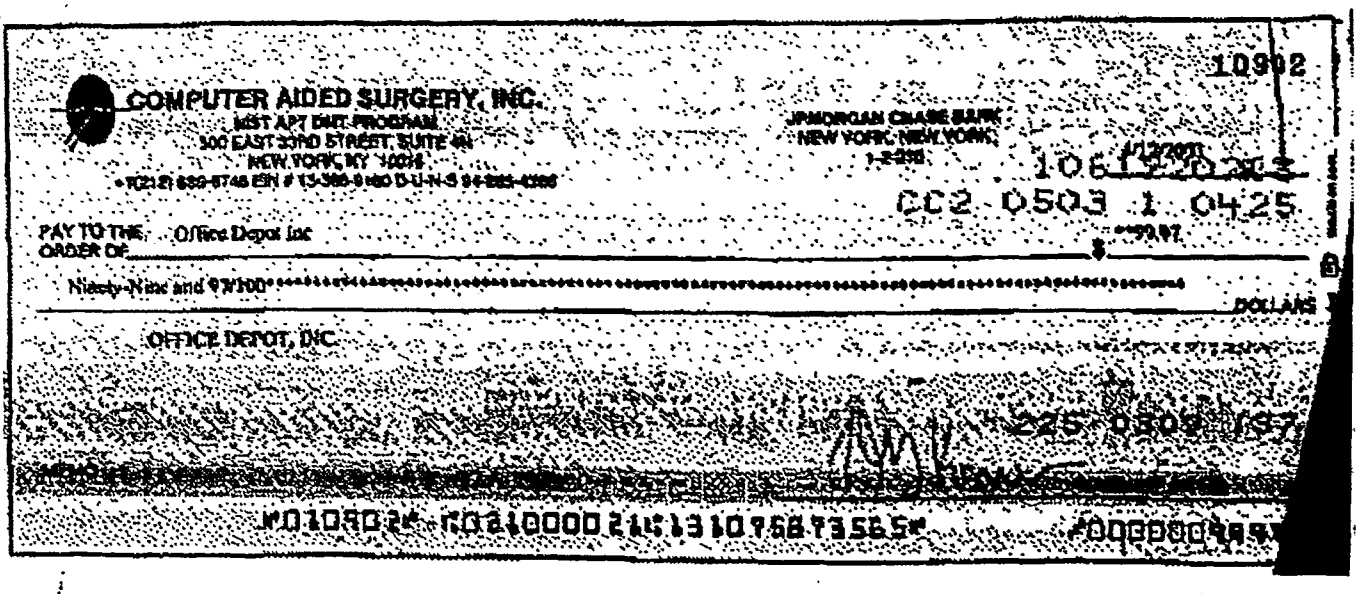
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0041823555 Posting date 05-MAY-03

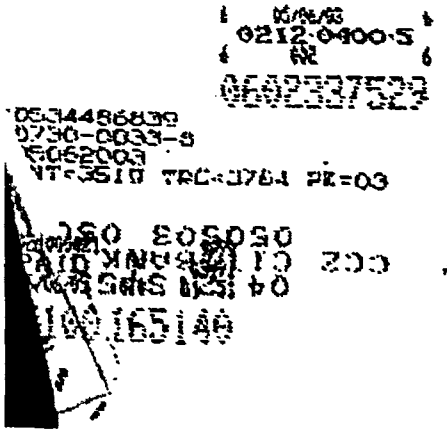


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0090095322 Posting date 05-MAY-03

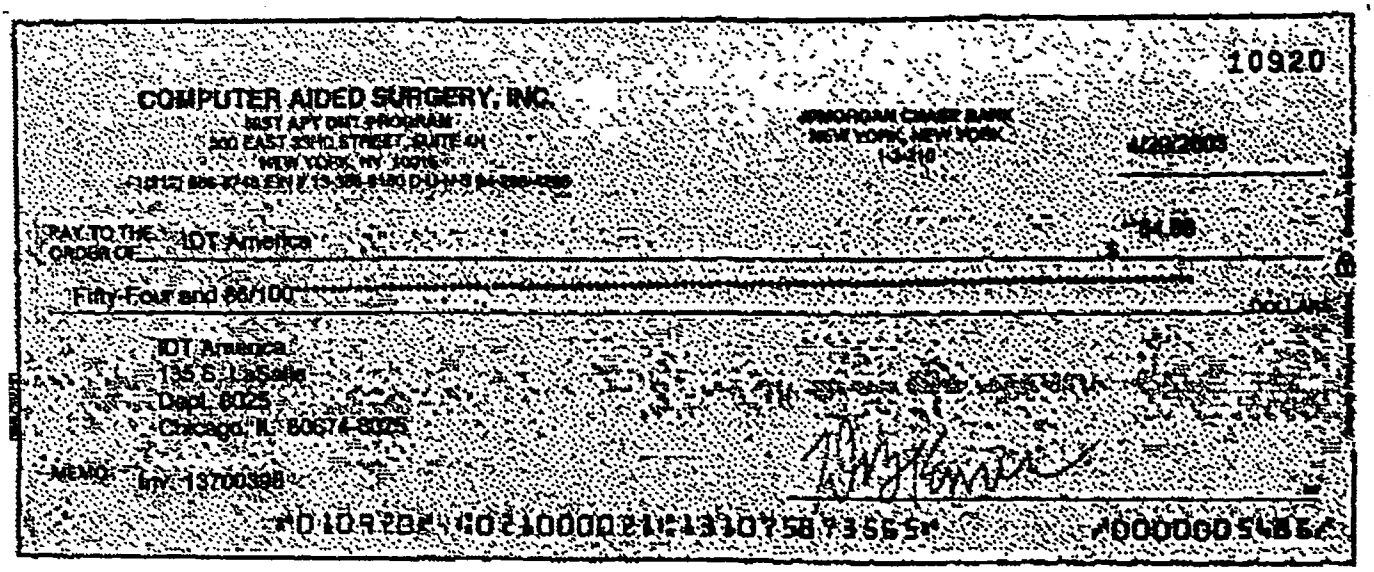


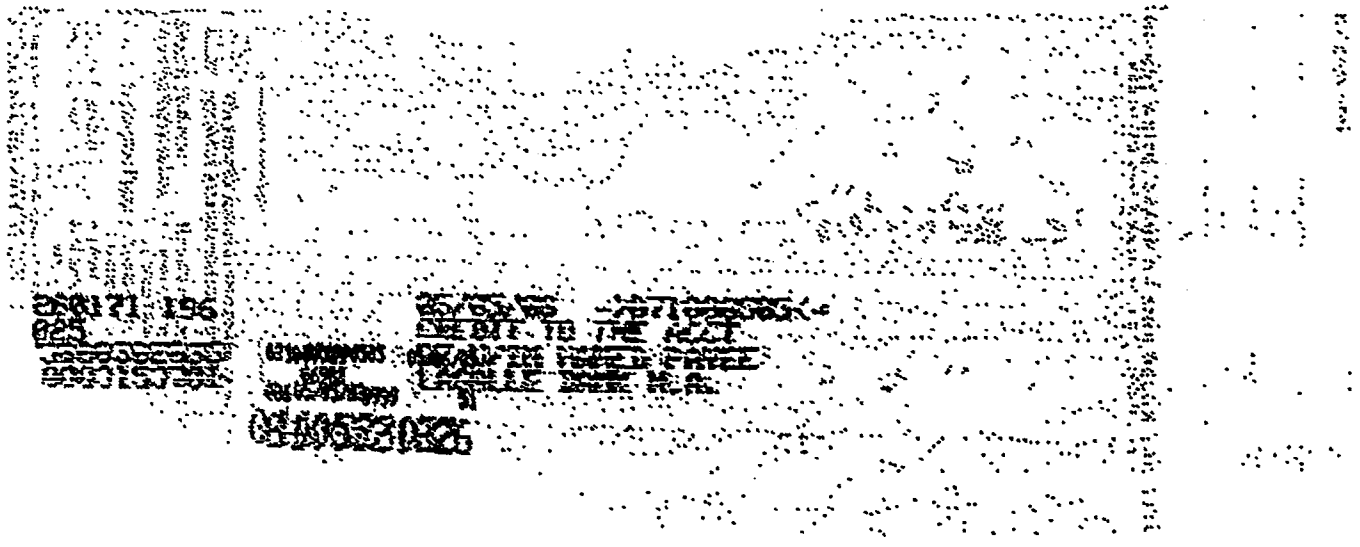
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071165140 Posting date 06-MAY-03



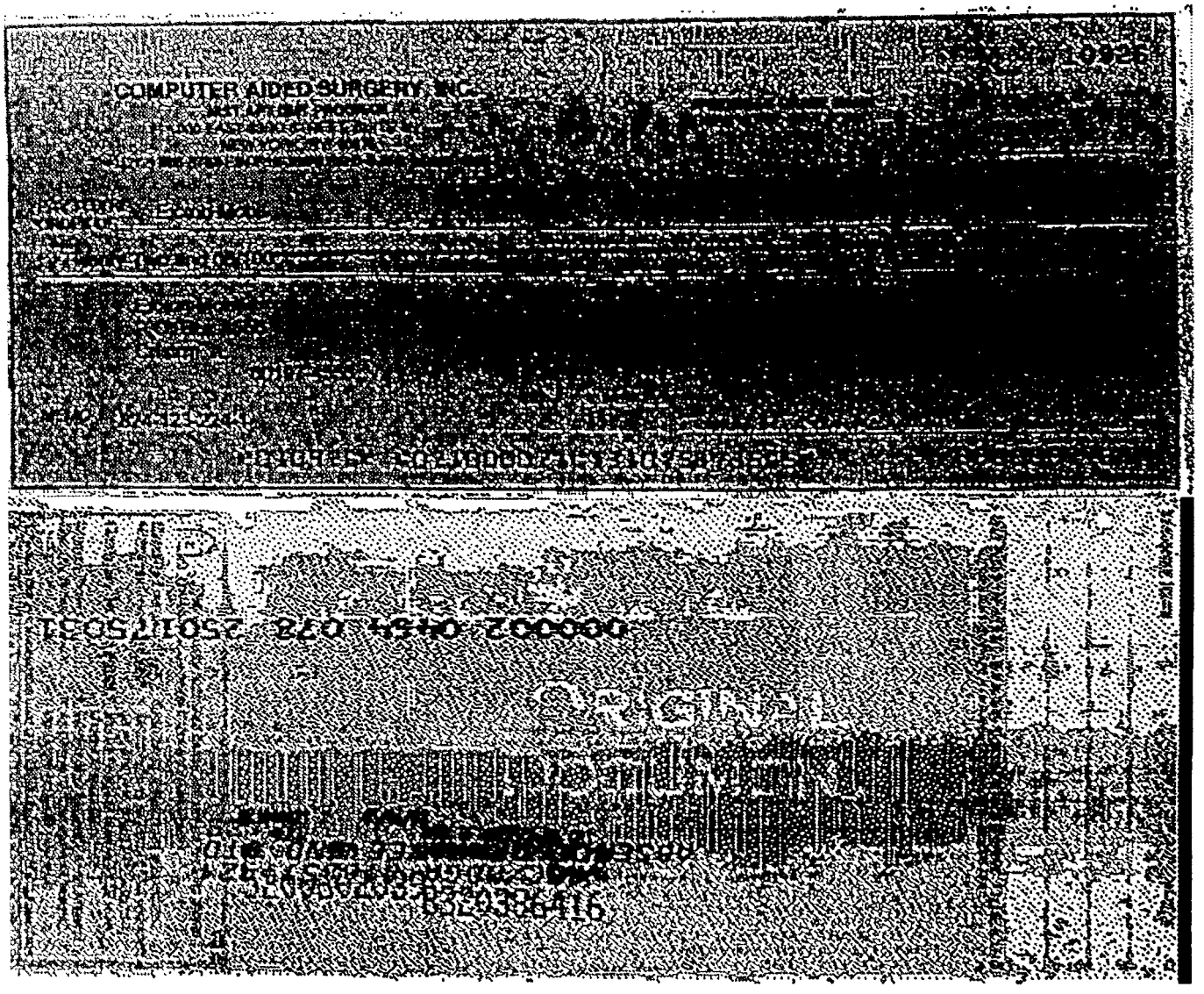


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081521826 Posting date 06-MAY-03


10920
COMPUTER AIDED SURGERY, INC.
PAY TO THE ORDER OF IDT America
Fifty-Four and 86/100
IDT America
Dept. 6025
Chicago, IL 60674-6025
MEMO Inv. 13700398

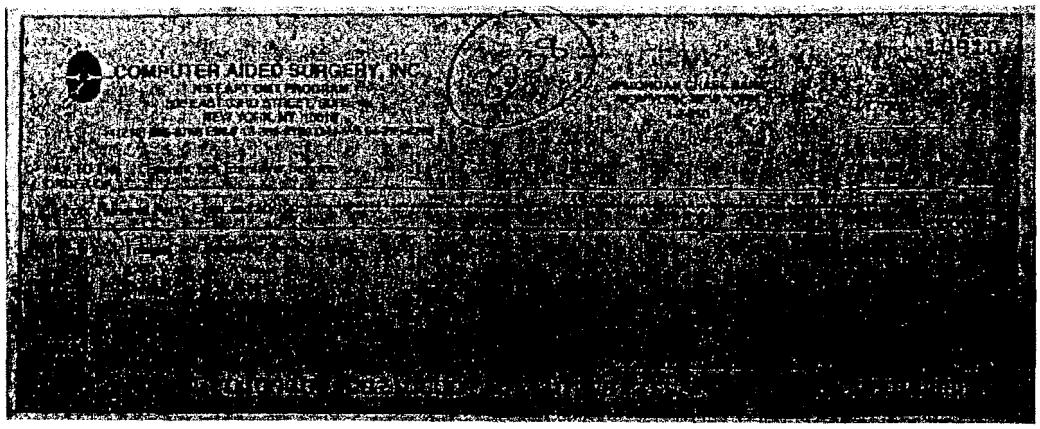


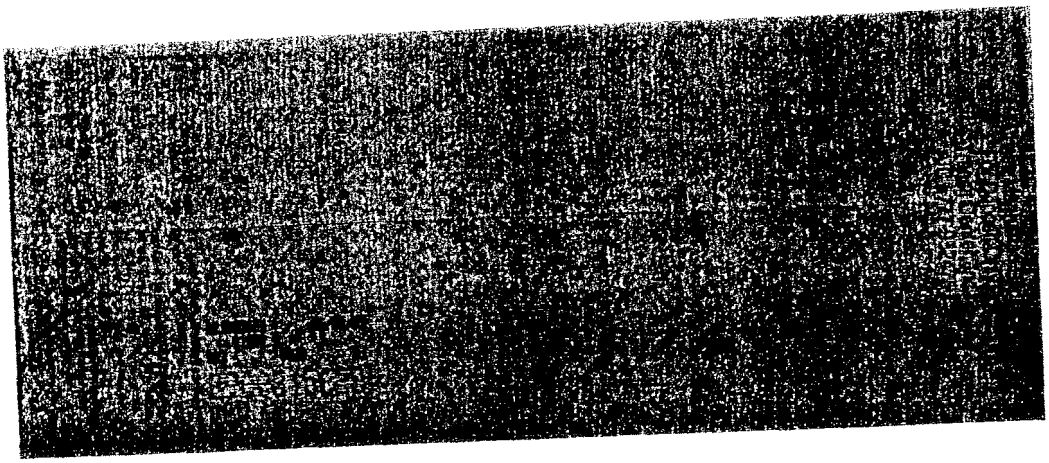
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0052602039 Posting date 06-MAY-03



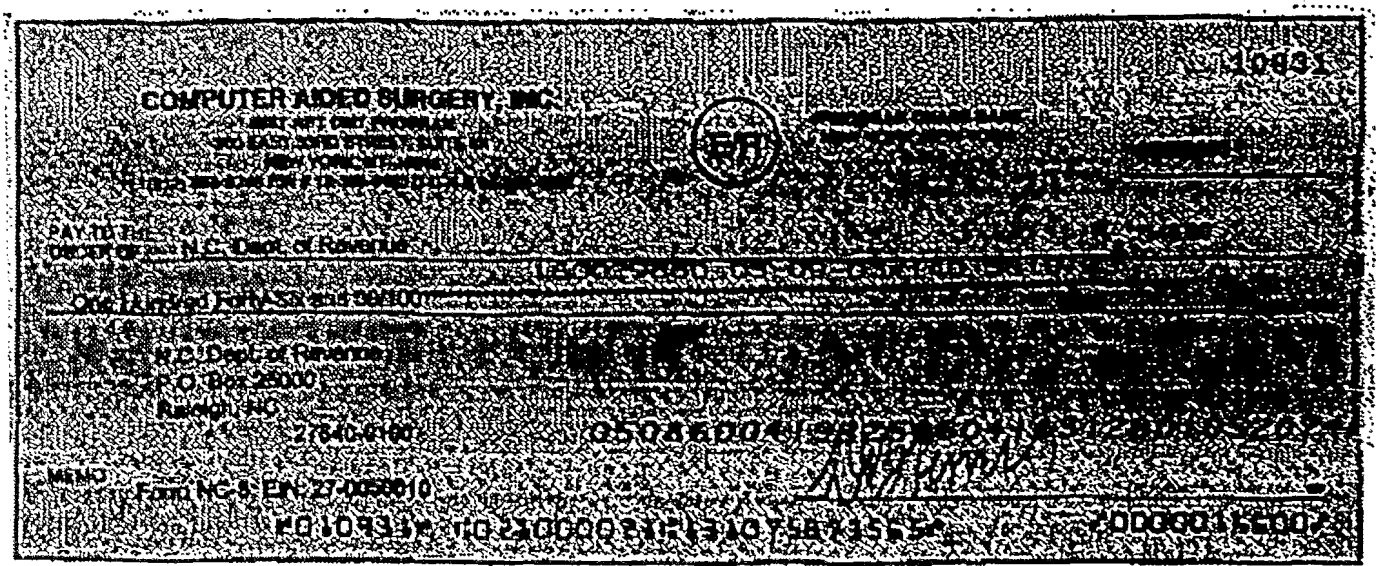
10920

5/8/2003

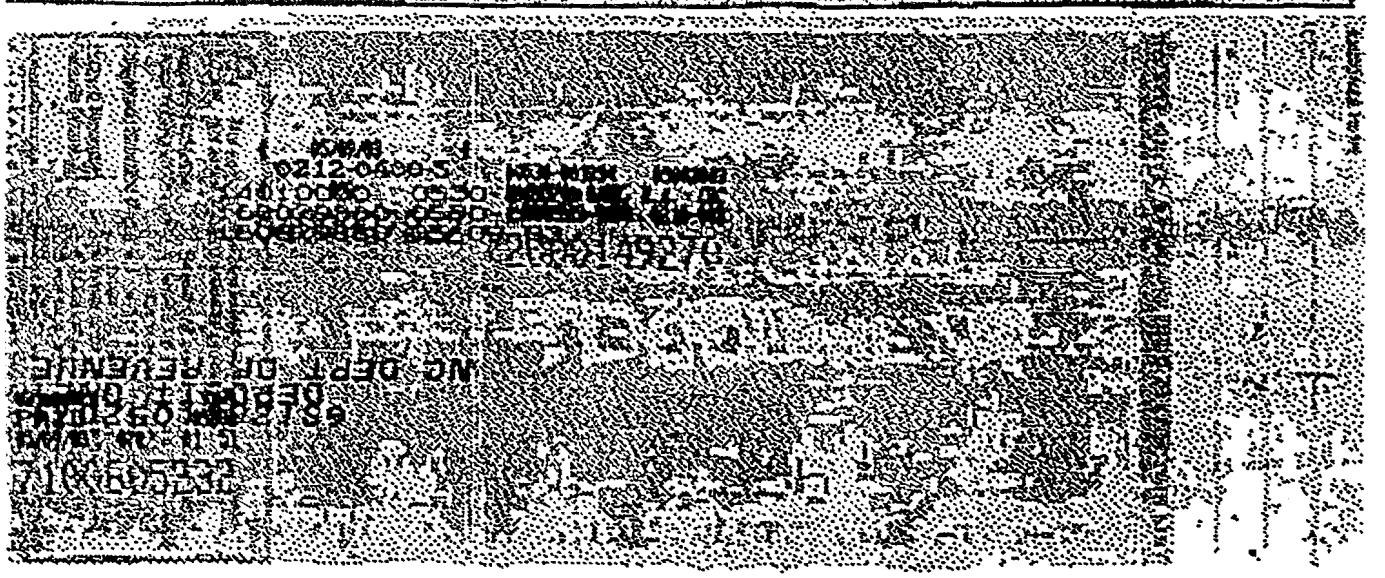




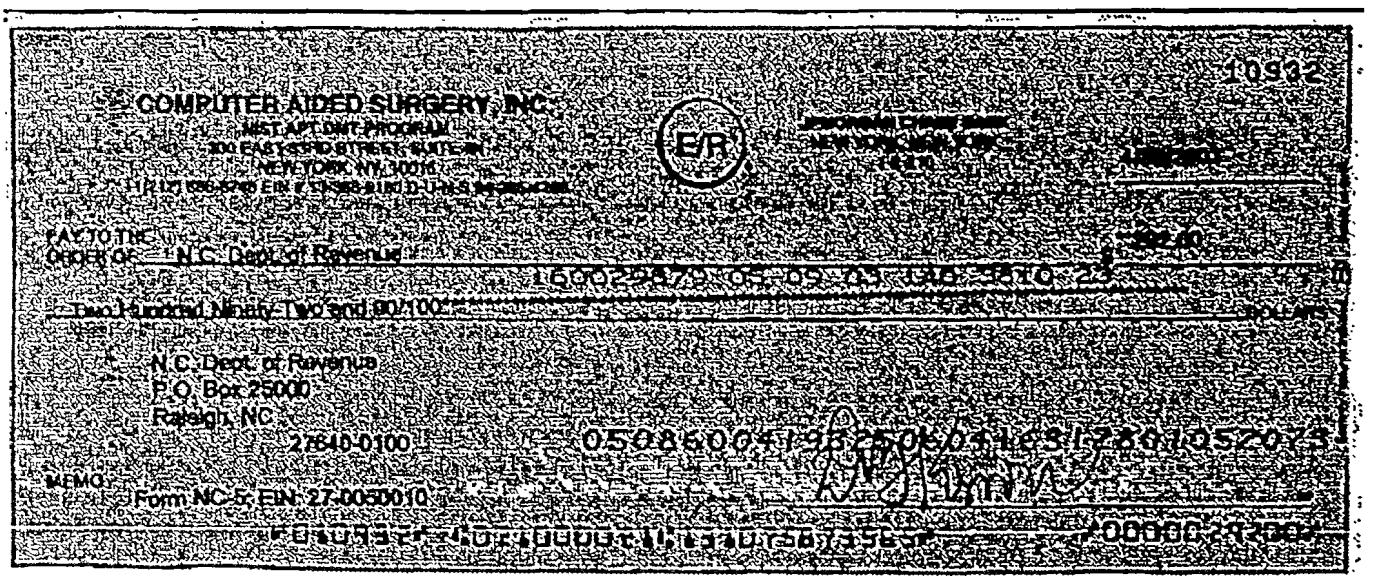
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0071605232 Posting date 09-MAY-03

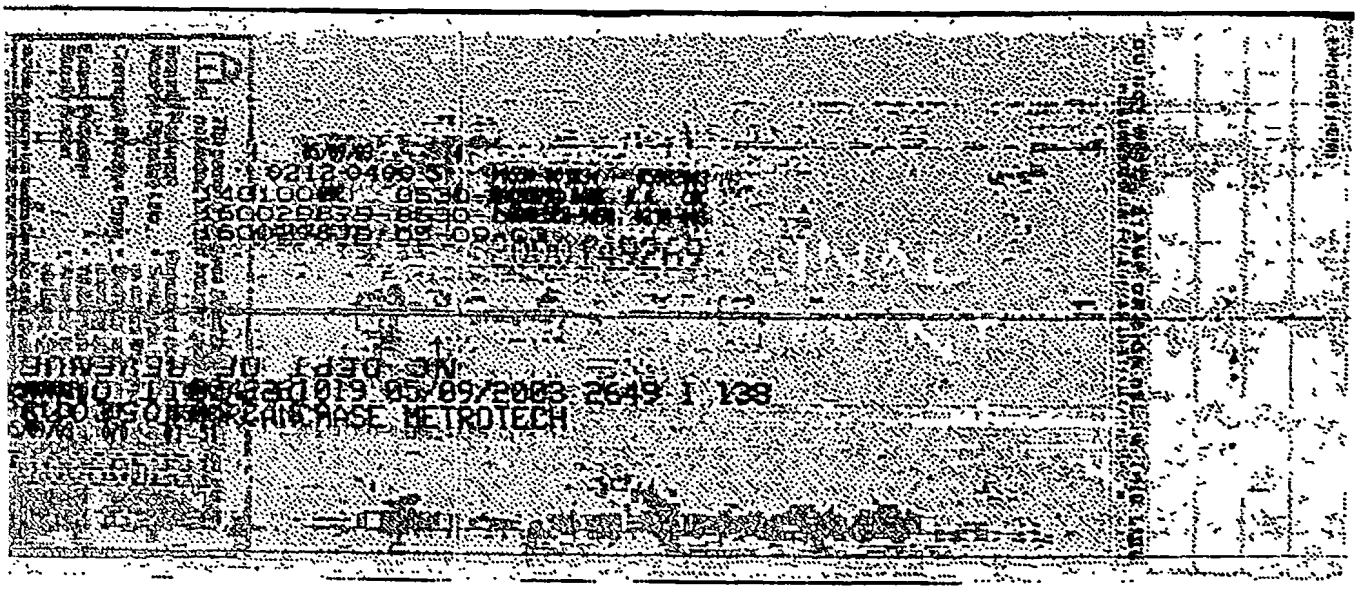


10931

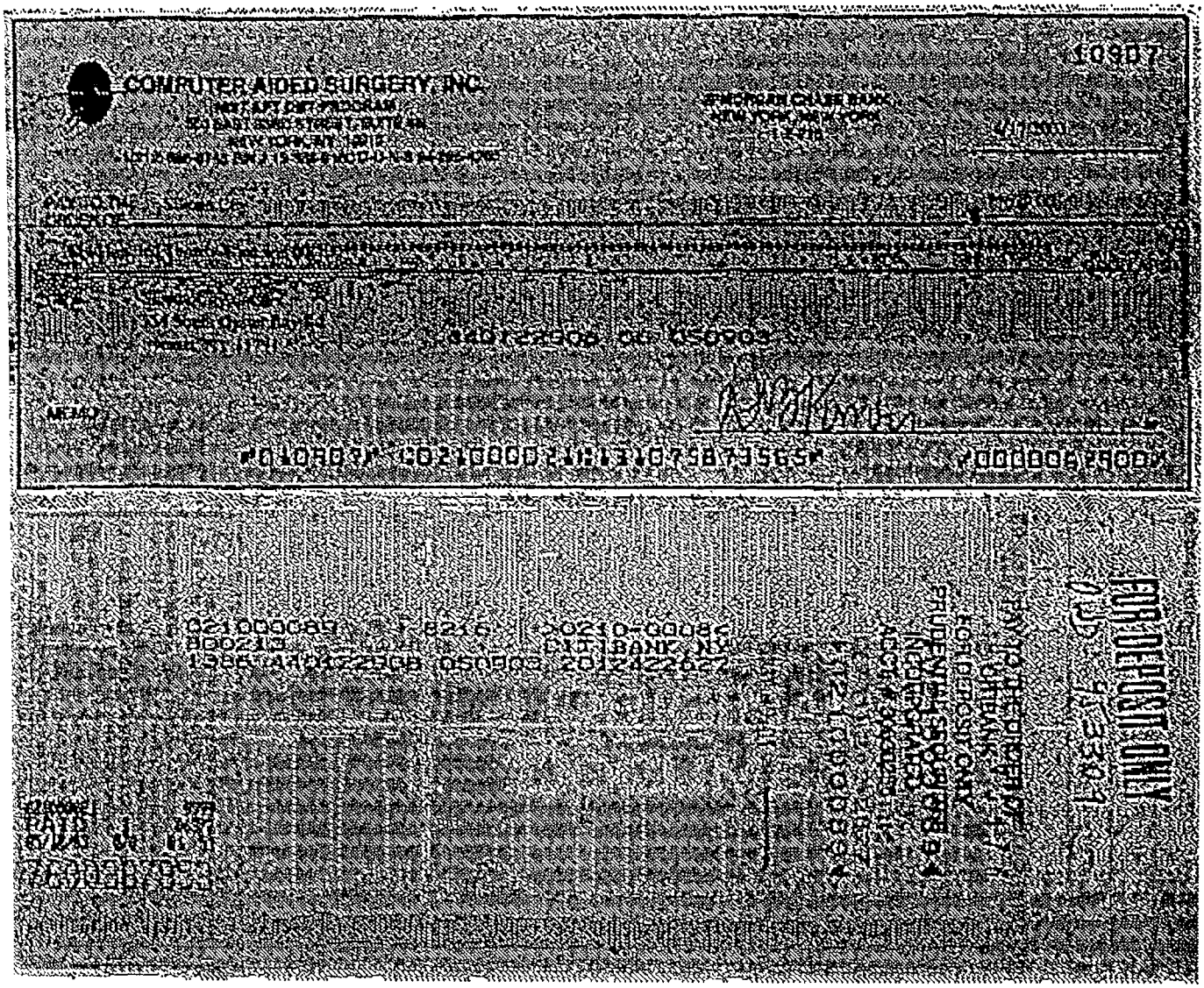


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042221019 Posting date 09-MAY-03

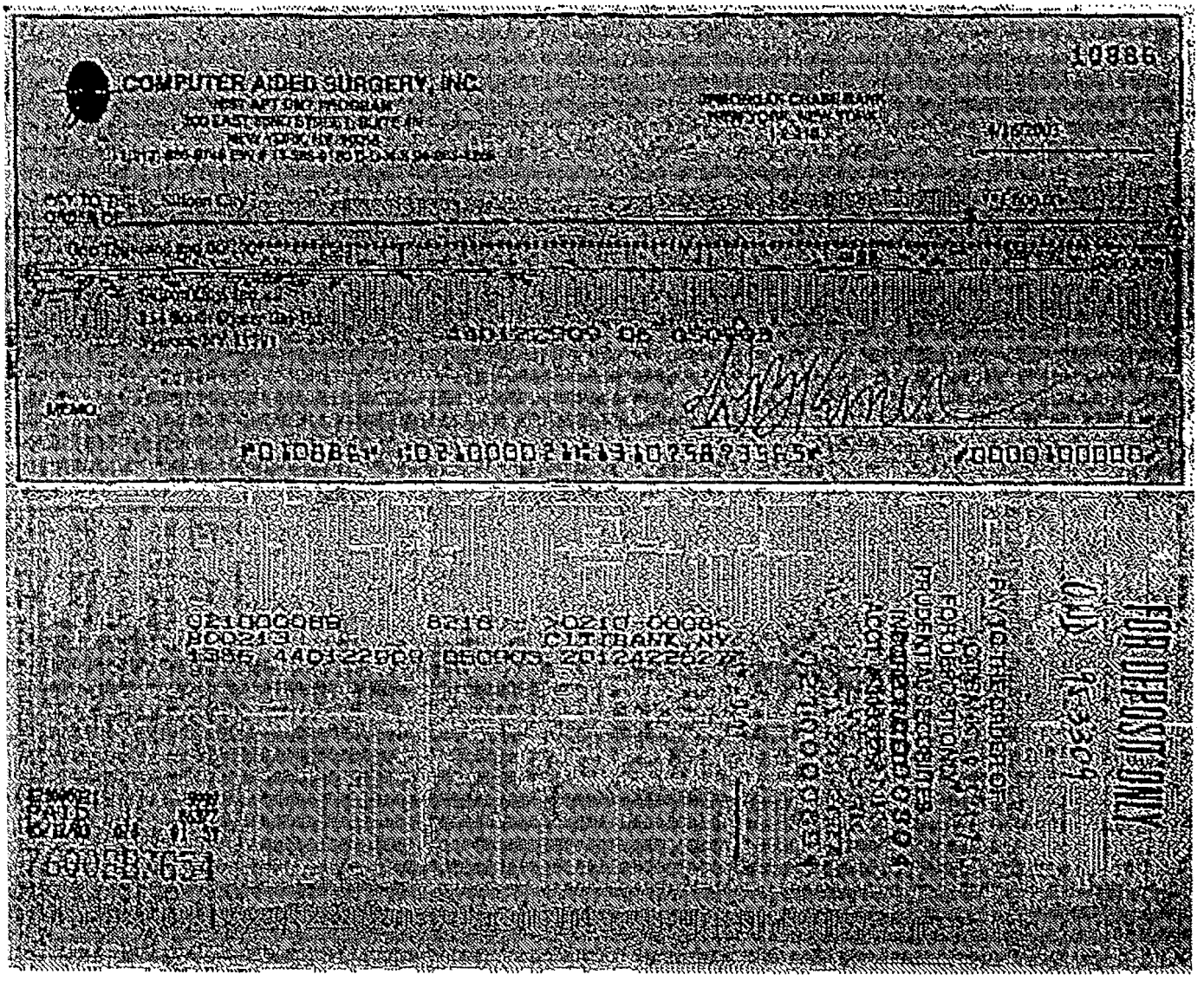




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076387853 Posting date 12-MAY-03

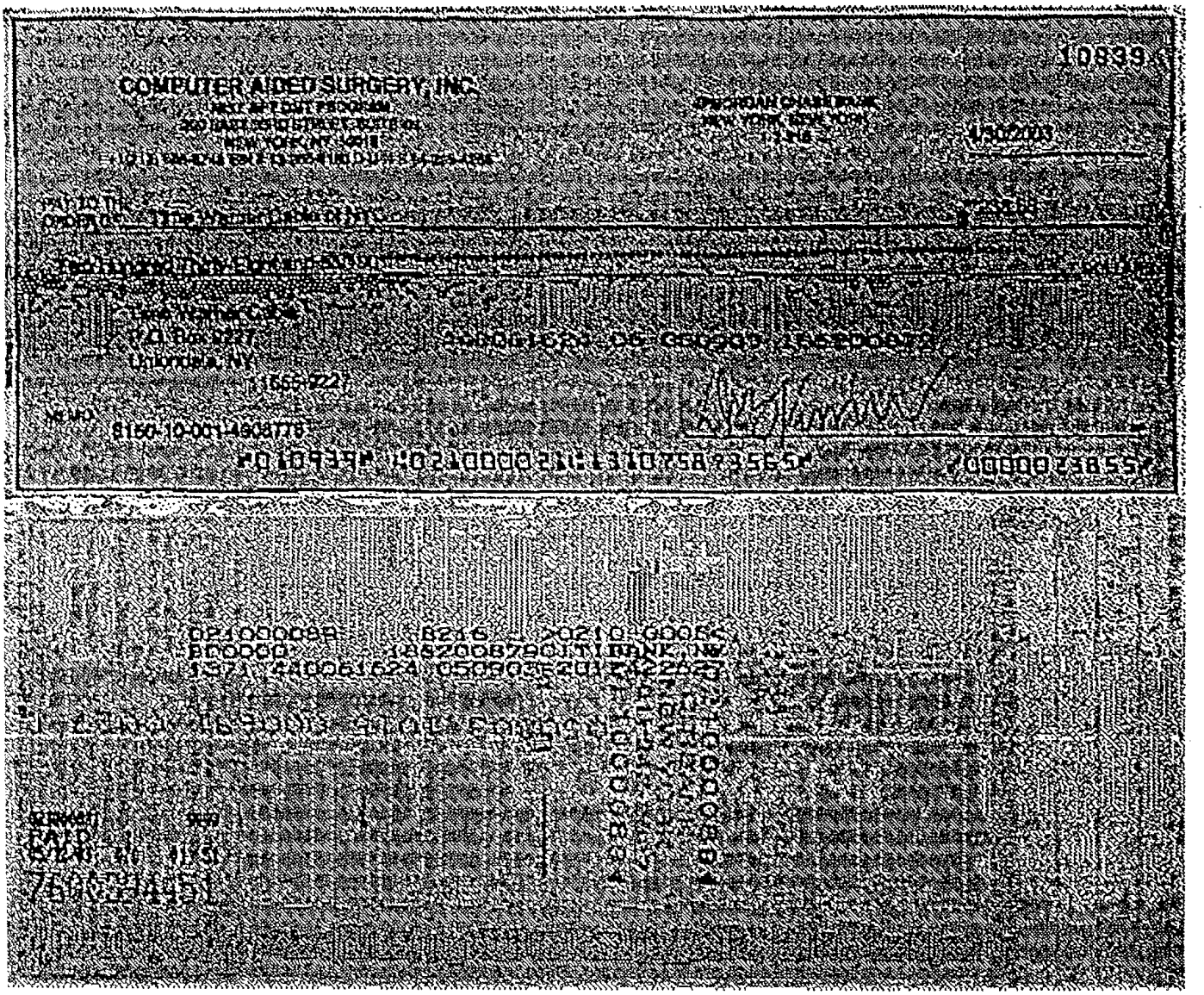


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076387854 Posting date 12-MAY-03

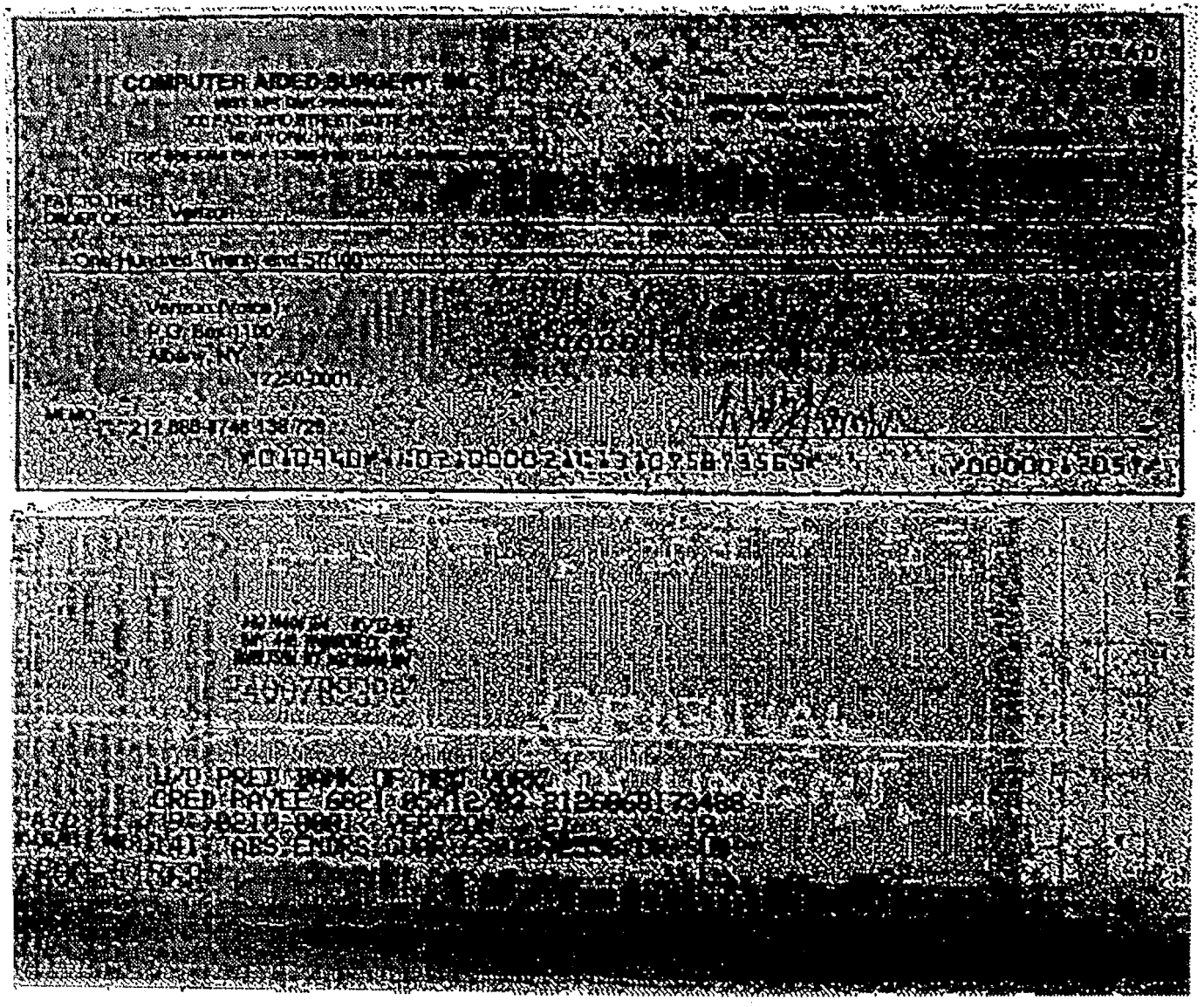


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0076394451 Posting date 12-MAY-03

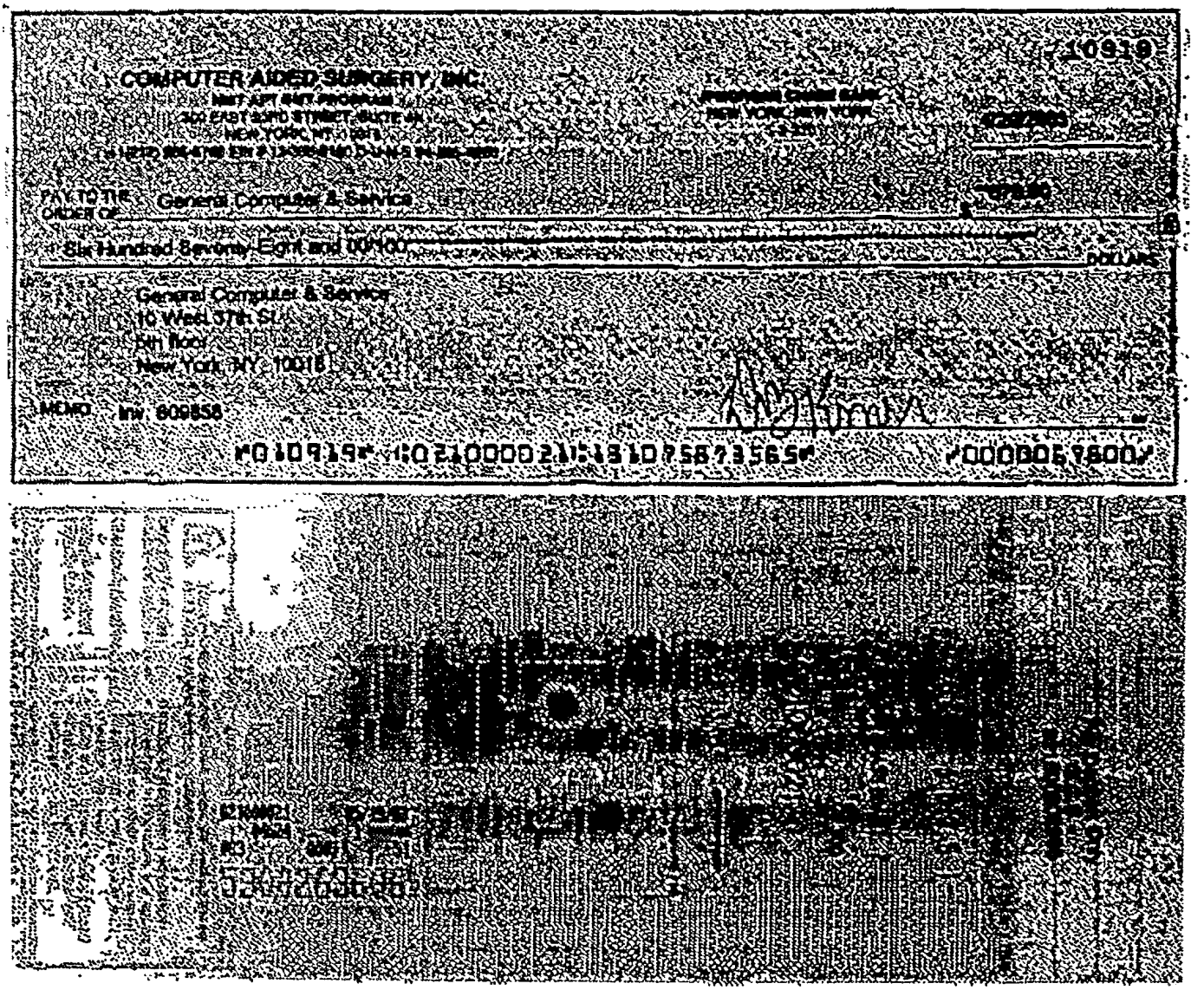
10939



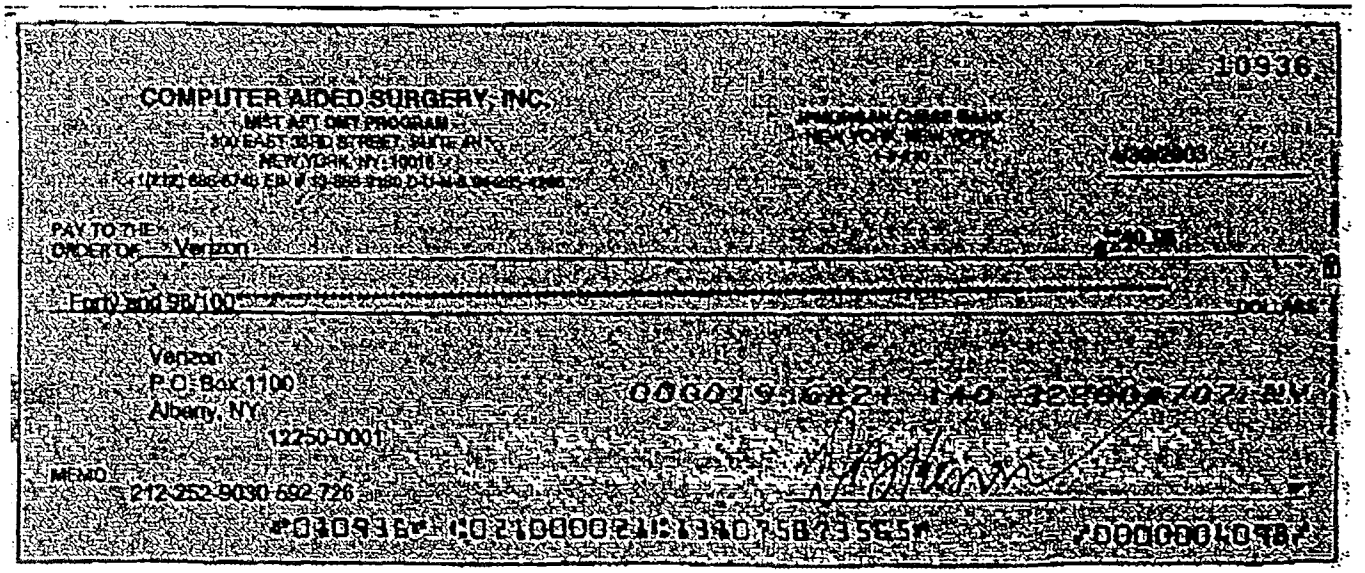
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012047461 Posting date 12-MAY-03

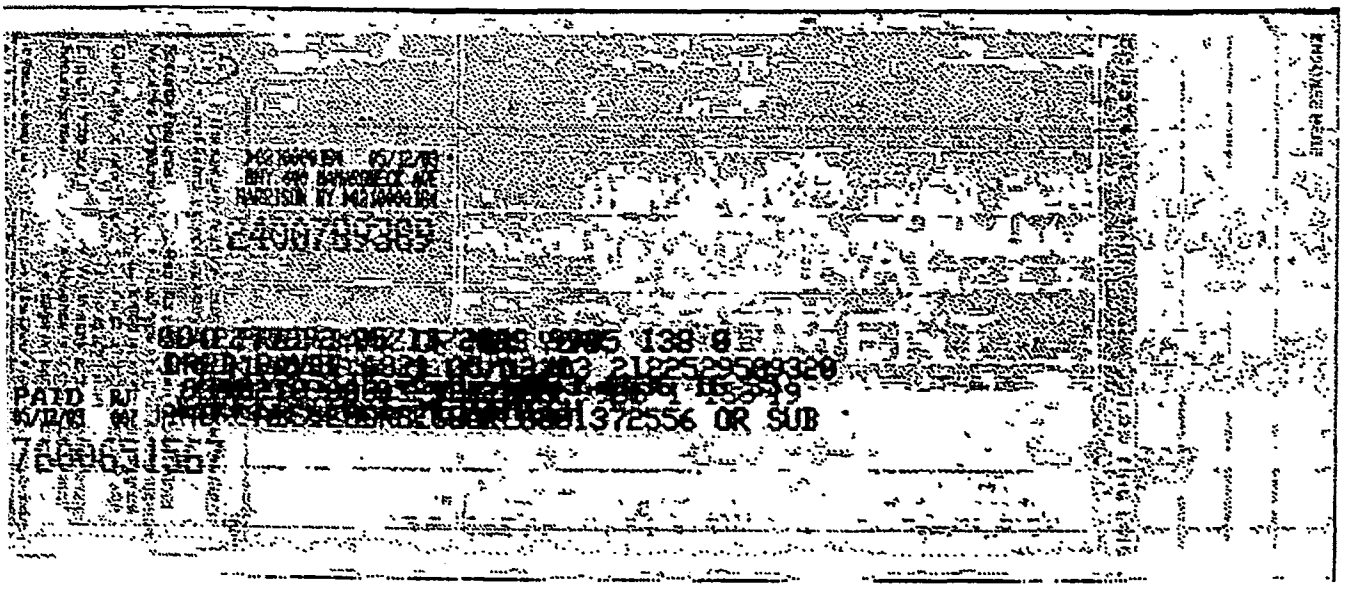


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053263606 Posting date 13-MAY-03

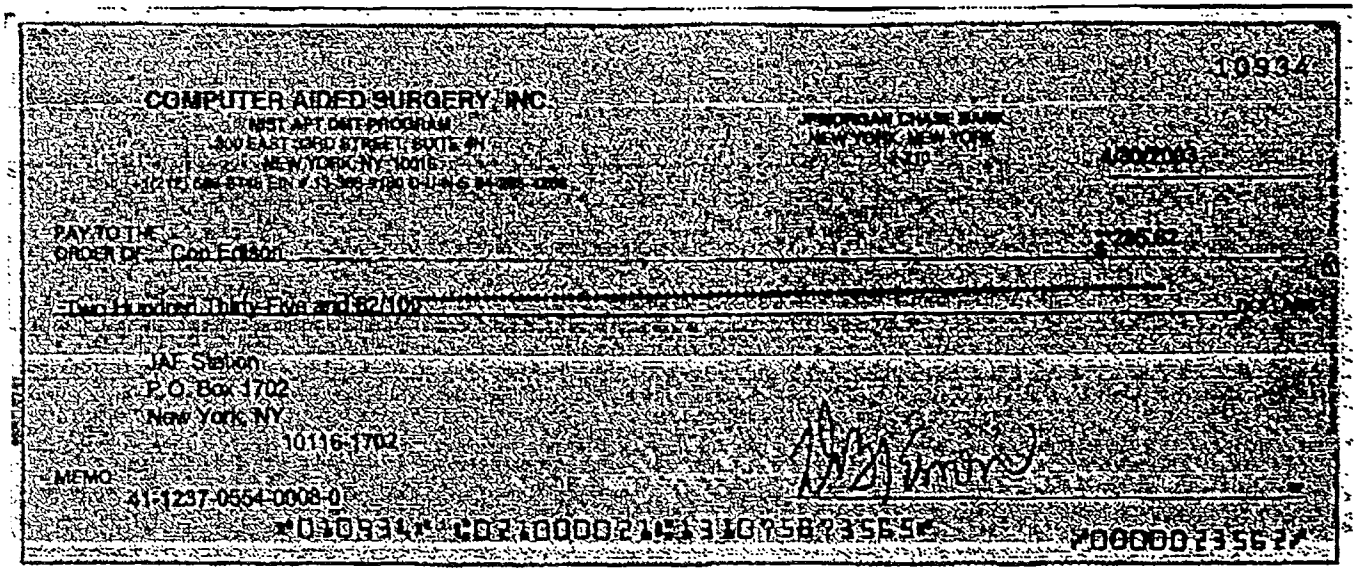


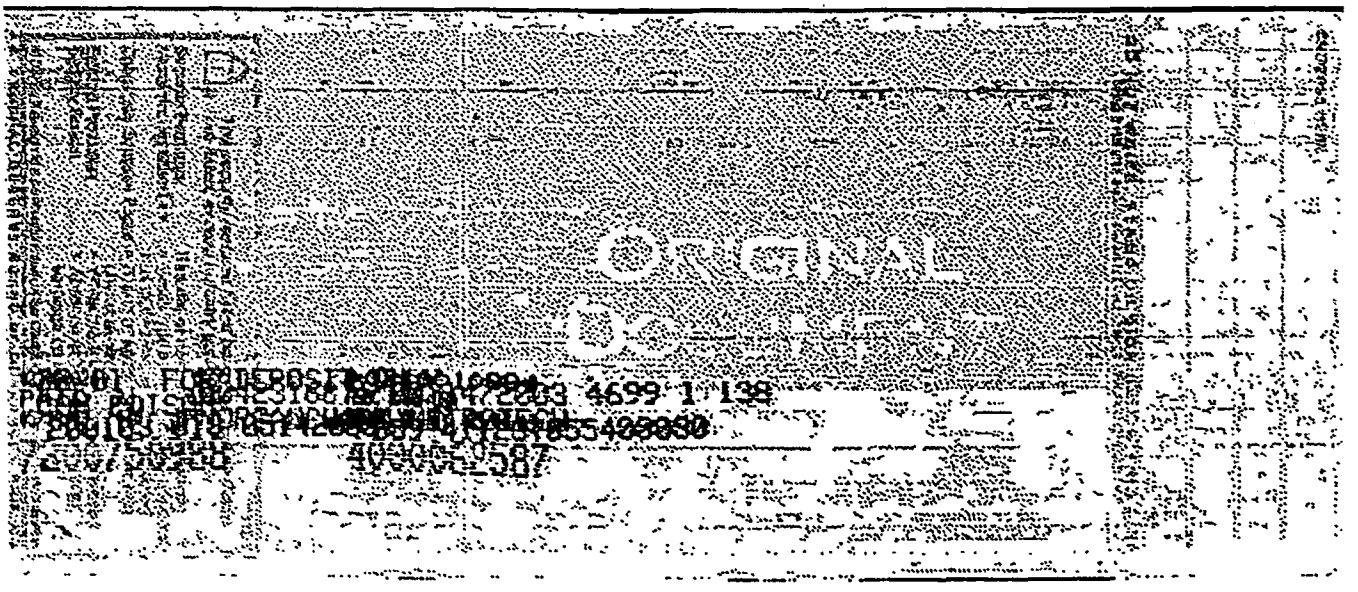
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042278366 Posting date 13-MAY-03



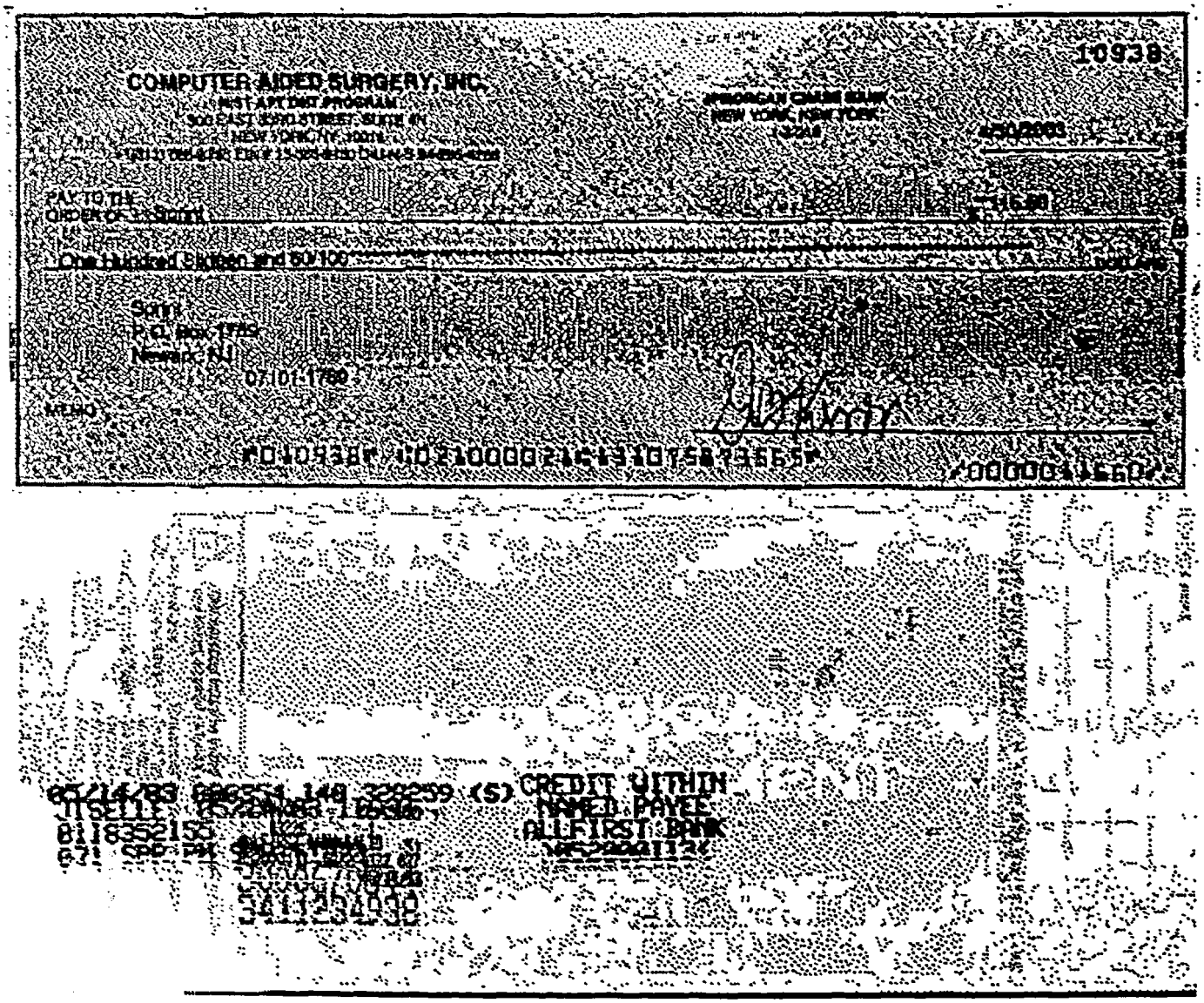


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0042316871 Posting date 14-MAY-03

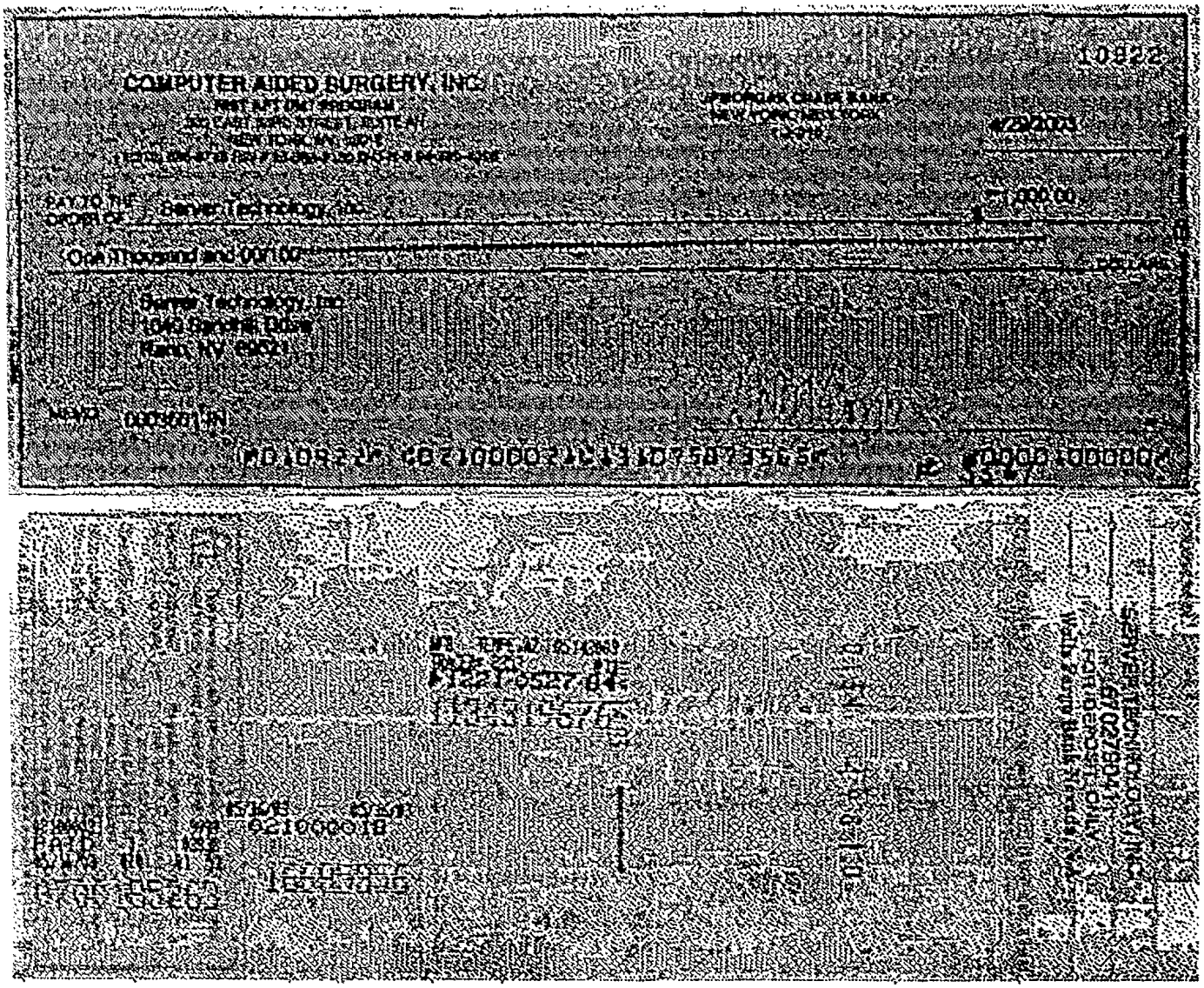




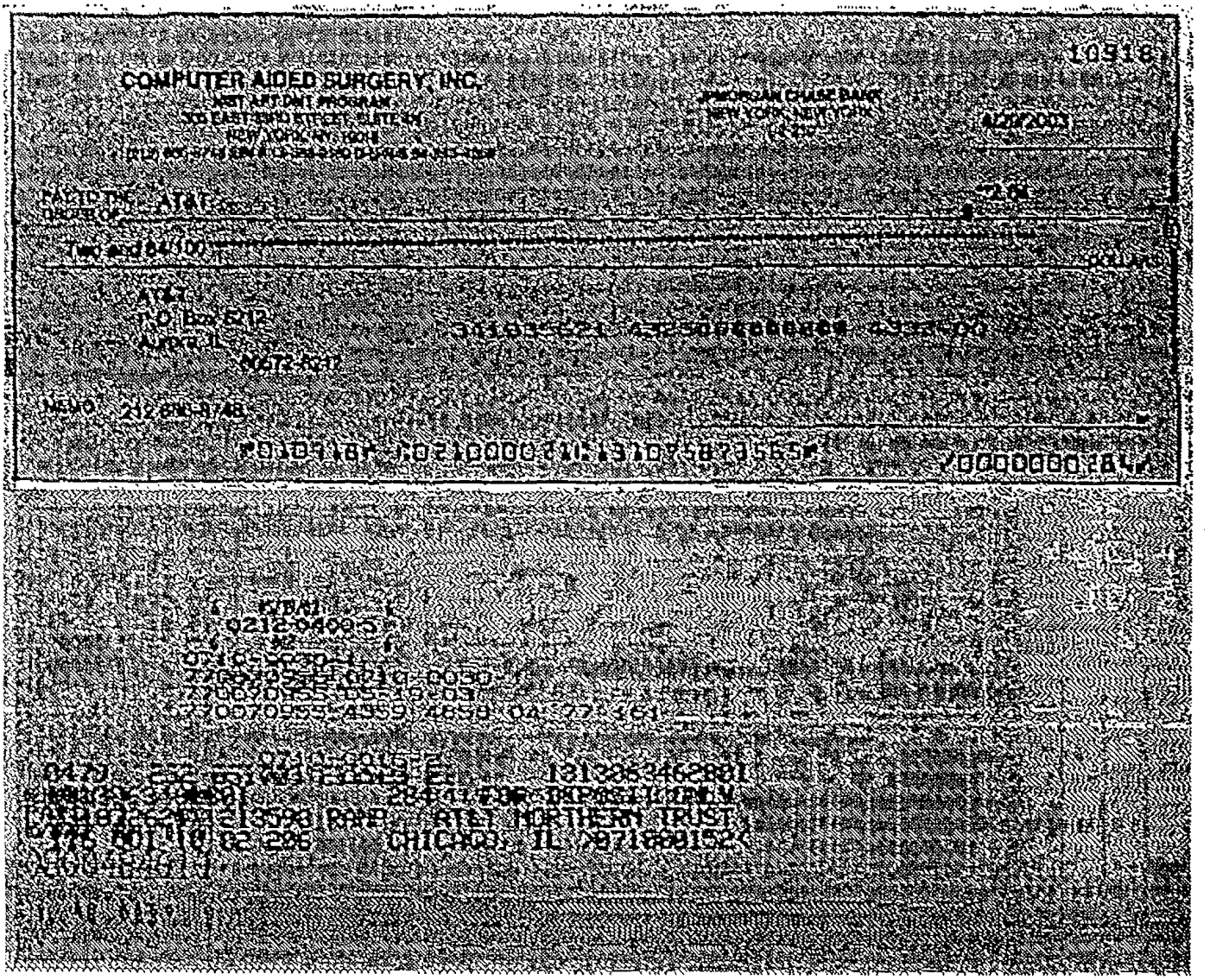
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030670844 Posting date 15-MAY-03



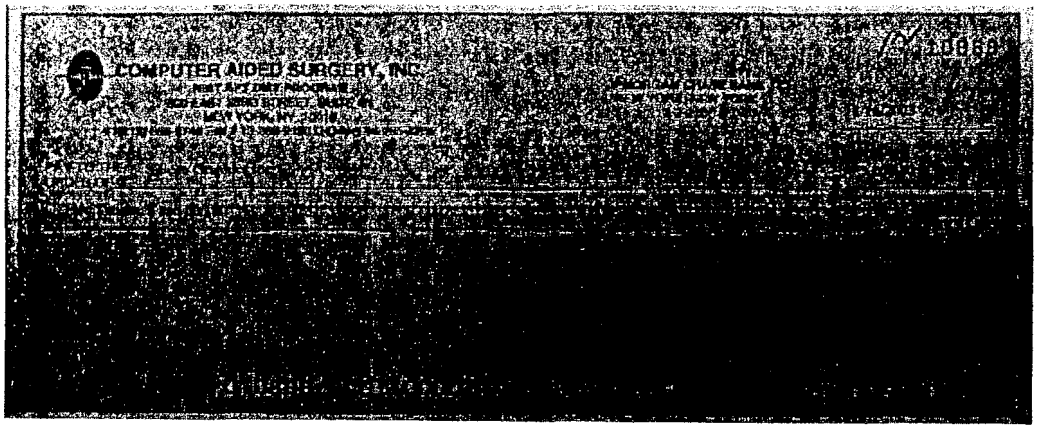
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0007185263 Posting date 16-MAY-03

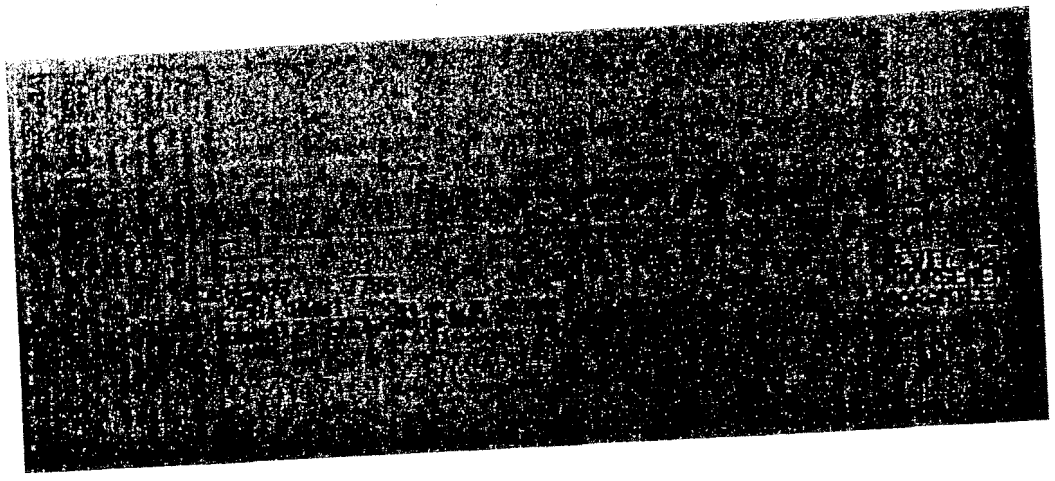


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0008484010 Posting date 19-MAY-03



5/21/02





May 22 - June 20, 2003
Page 1 of 5

131-00131-B015-00131- -023-5-01-2BA - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 32

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	0.00	0.00	4.01	4.01-
Business Checking 131-0758735-65	9,964.32	39,999.99	45,887.65	4,076.66
Total	**9,964.32**	**39,999.99**	**45,891.66**	**4,072.65**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in May totaled $13,473.19.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		0.00
Deposits and Credits	0	0.00
Withdrawals and Debits	1	4.01
Checks Paid	0	0.00
Ending Balance		**4.01-**

Withdrawals and Debits

Date	*Description*	*Amount*
06/02	Analysis Fee For The Month Of May	4.01
	Total	**4.01**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/02	4.01-						

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking (continued)

Account # 131-0682996-65 — Computer Aided Surgery Inc

Analysis Fee Explanation

An Analysis Fee of $4.01 was charged to your account on 06/02 based on your activity and balances during the period 05/01 - 05/31. Below is a summary of your activity in the following account(s): 131-0682996-65

Because your combined Business Banking balances exceeded $5,000.00 for the period 05/01 - 05/31, your Business Checking balances received an earnings credit which reduced your analysis fee.

Services Eligible to be Offset By Earnings Credit

Service	*Volume*	*Price/Unit*	*Total*	*Service*	*Volume*	*Price/Unit*	*Total*
Check Paid	36	$ 0.20	7.20				

Total Itemized Service Charges	7.20
Monthly Maintenance Charge	15.00
Total Charges Before Earnings Credit	22.20
Less Earnings Credit on $ 12,125.87 of combined checking average collected balances	18.19
Analysis Fee for May	**4.01**

With combined Business Banking balances of $15,000.00 or more, you will pay a single monthly maintenance charge regardless of the number of linked accounts you have.

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		9,964.32
Deposits and Credits	2	39,999.99
Withdrawals and Debits	3	27,295.80
Checks Paid	32	18,591.85
Ending Balance		**4,076.66**

Deposits and Credits

Date	*Description*	*Amount*
05/28	Asap Grant Pay 052803 052703B0000023	20,000.00
06/10	Asap Grant Pay 061003 060903D0000127	19,999.99
	Total	**39,999.99**

Withdrawals and Debits

Date	*Description*	*Amount*
05/28	Online Bnkg Trnsf To Chk # 131-0771331-65 895431	12,000.00
06/02	Paypal Transfer 060203 1579900835	295.80
06/10	Online Bnkg Trnsf To Chk # 131-0771331-65 651003	15,000.00
	Total	**27,295.80**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
10873	06/11	612.50	10943	05/30	29.38	10947	05/27	100.00
10900*	06/11	2,500.00	10944	05/27	100.00	10950*	06/03	174.71
10941*	05/30	1,593.75	10945	05/27	100.00	10951	06/02	19.80
10942	05/28	4.00	10946	05/27	100.00	10952	05/29	412.72

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

Business Checking
(continued)

Account # 131-0758735-65 — Computer Aided Surgery Inc

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10953	06/02	292.32	10962	06/09	100.00	10972	06/11	75.00
10955*	05/29	2,142.01	10963	06/10	237.00	10973	06/12	52.72
10956	06/10	2,000.00	10964	06/11	116.26	10975*	06/13	65.91
10957	05/28	694.89	10965	06/12	47.72	10976	06/09	1,030.00
10958	06/02	146.50	10967*	06/10	1,260.00	10977	06/09	1,830.00
10960*	05/30	790.00	10970*	06/11	813.25	10981*	06/20	100.00
10961	06/11	88.46	10971	06/16	962.95			

** indicates gap in check sequence*

Total (32 checks) 18,591.85

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
05/27	9,564.32	06/02	11,143.15	06/11	5,305.96	06/20	4,076.66
05/28	16,865.43	06/03	10,968.44	06/12	5,205.52		
05/29	14,310.70	06/09	8,008.44	06/13	5,139.61		
05/30	11,897.57	06/10	9,511.43	06/16	4,176.66		

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

GIVE YOUR BUSINESS A BOOST! **Computer Aided Surgery Inc**

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use it when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option 4 to apply.

THE SMALL BUSINESS TEAM AT CHASE℠

131-00131-B015-00131- -023-5-01-2BA - Y -

Primary Account Number: 131-0682996-65

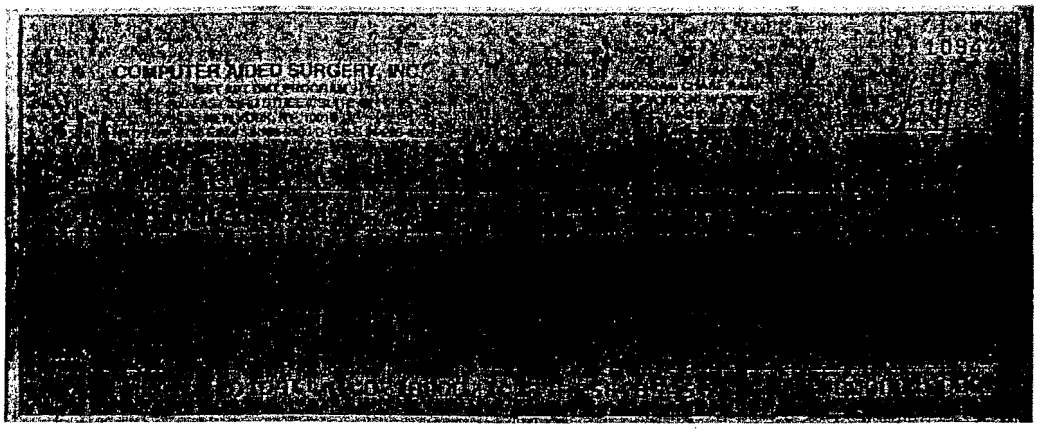
ANNOUNCING IMPROVED CHECK COVERAGE FOR SMALL BUSINESS CUSTOMERS!

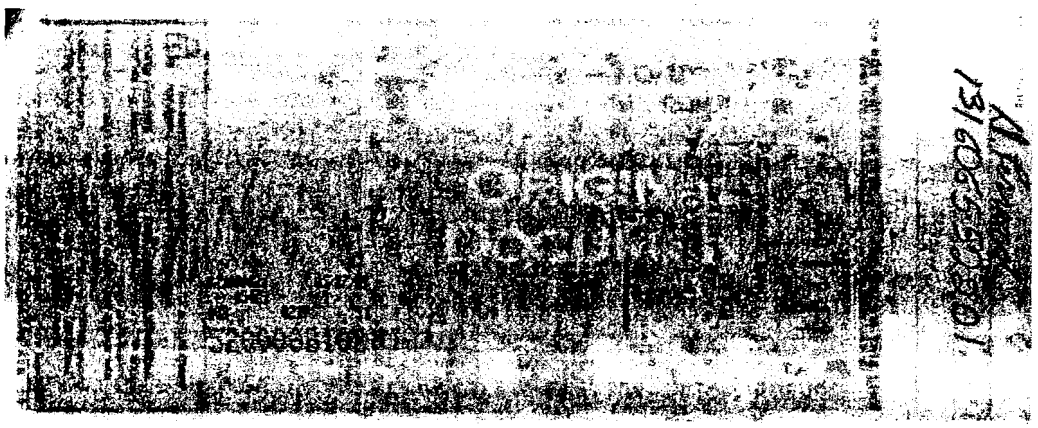
We've improved Chase Check Coverage to better meet your business checking needs.

- Increased overdraft protection by linking up to nine protecting accounts. You specify the order of linked accounts, so needed funds are moved (up to available balances) according to your pre-set instructions.
- Overdraft protection now includes debit card transactions
- Immediate access to ATM-deposited checks up to your daily ATM withdrawal limit and available balances in your checking account
- Same day check writing against deposited funds
- Sole proprietors can link both business and personal accounts
- Pay only a $5.00 transaction fee each time funds are swept into your checking account to cover an overdraft

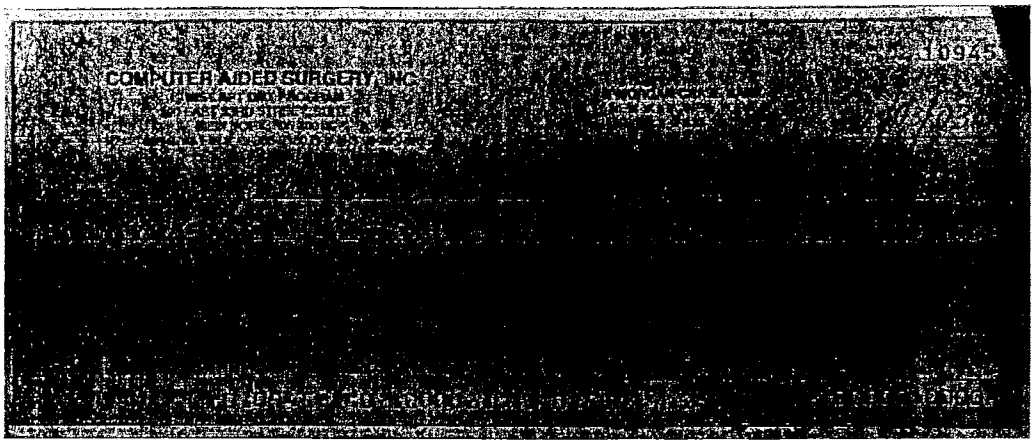
Enroll in Chase Check Coverage today. Just stop by a branch and speak to a Small Business Representative, call Small Business ServiceLine℠ at 1-800-CHASE38, or visit us online at: **chase.com/smallbusiness**

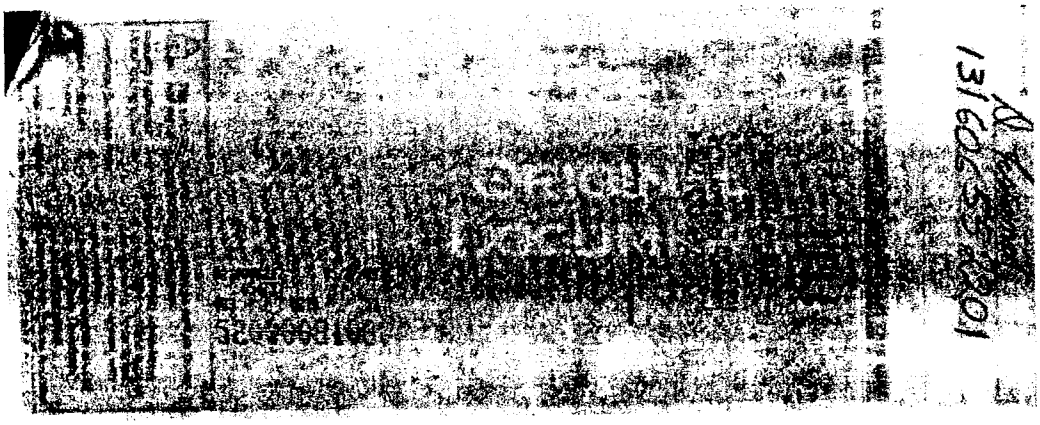
5127/03

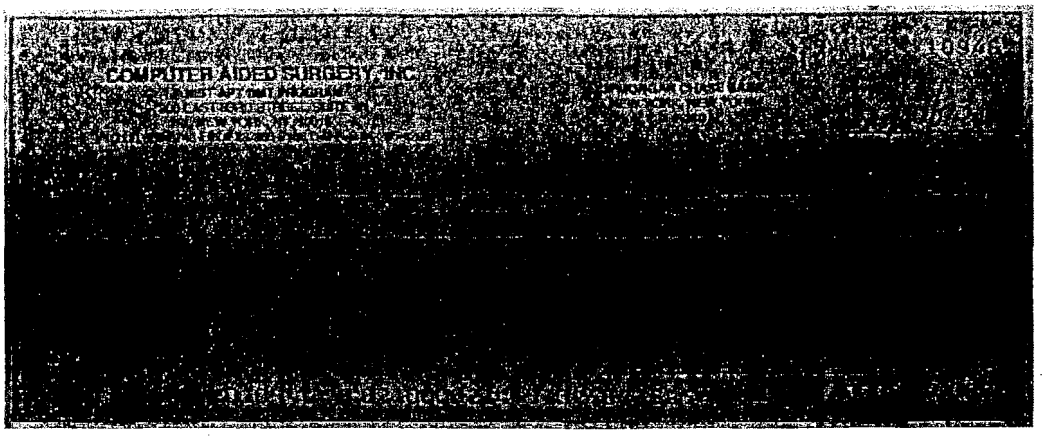




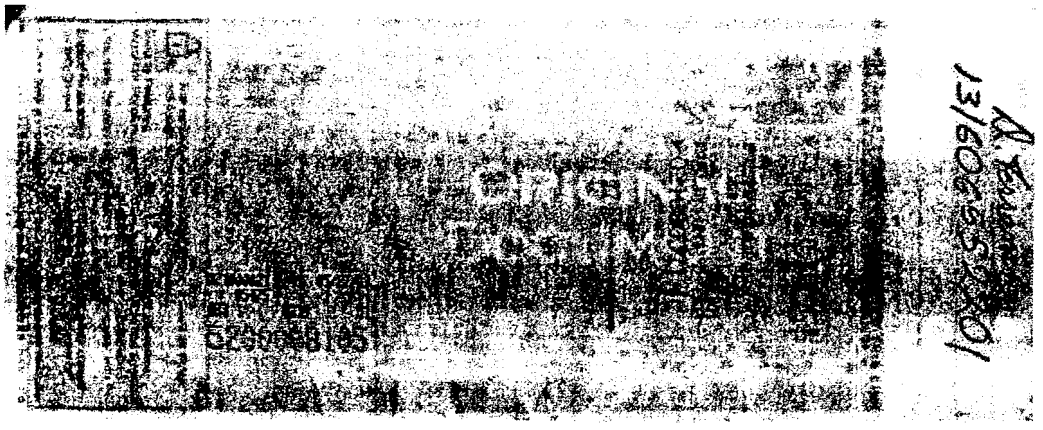
5/27/03



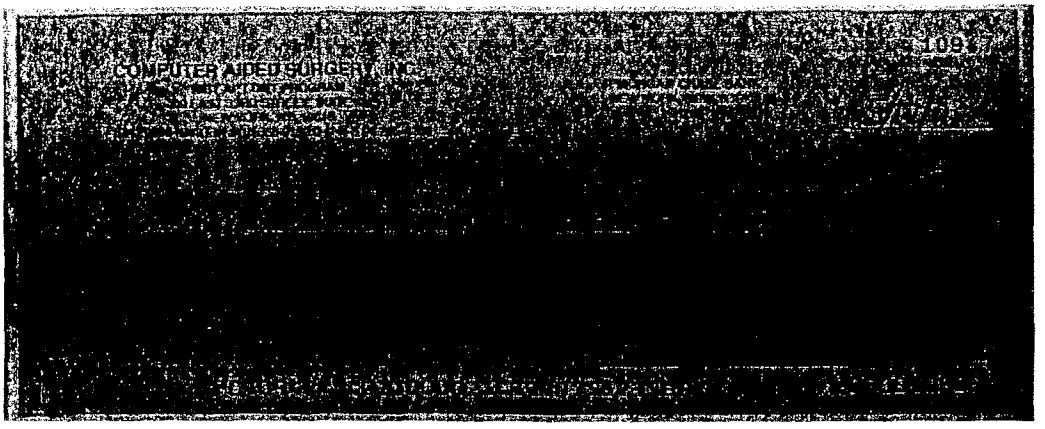




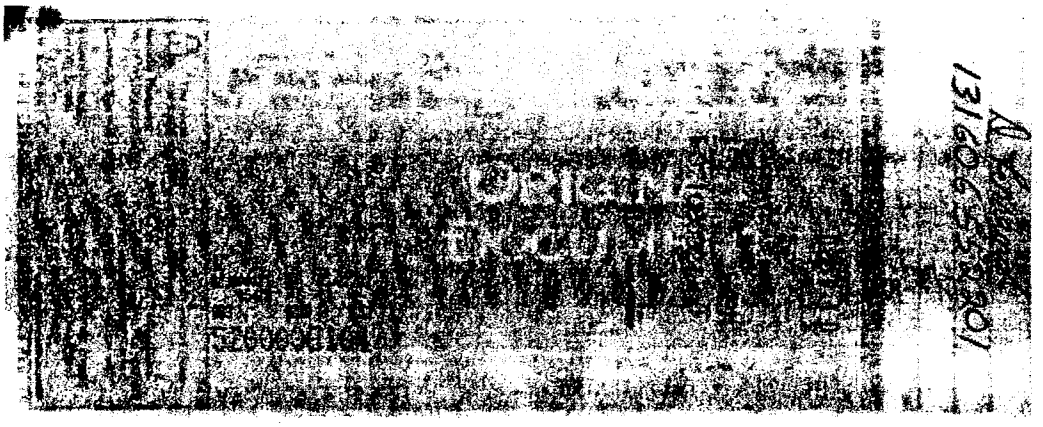
5/27/03



10/25/2001 13/60 Exhibit A

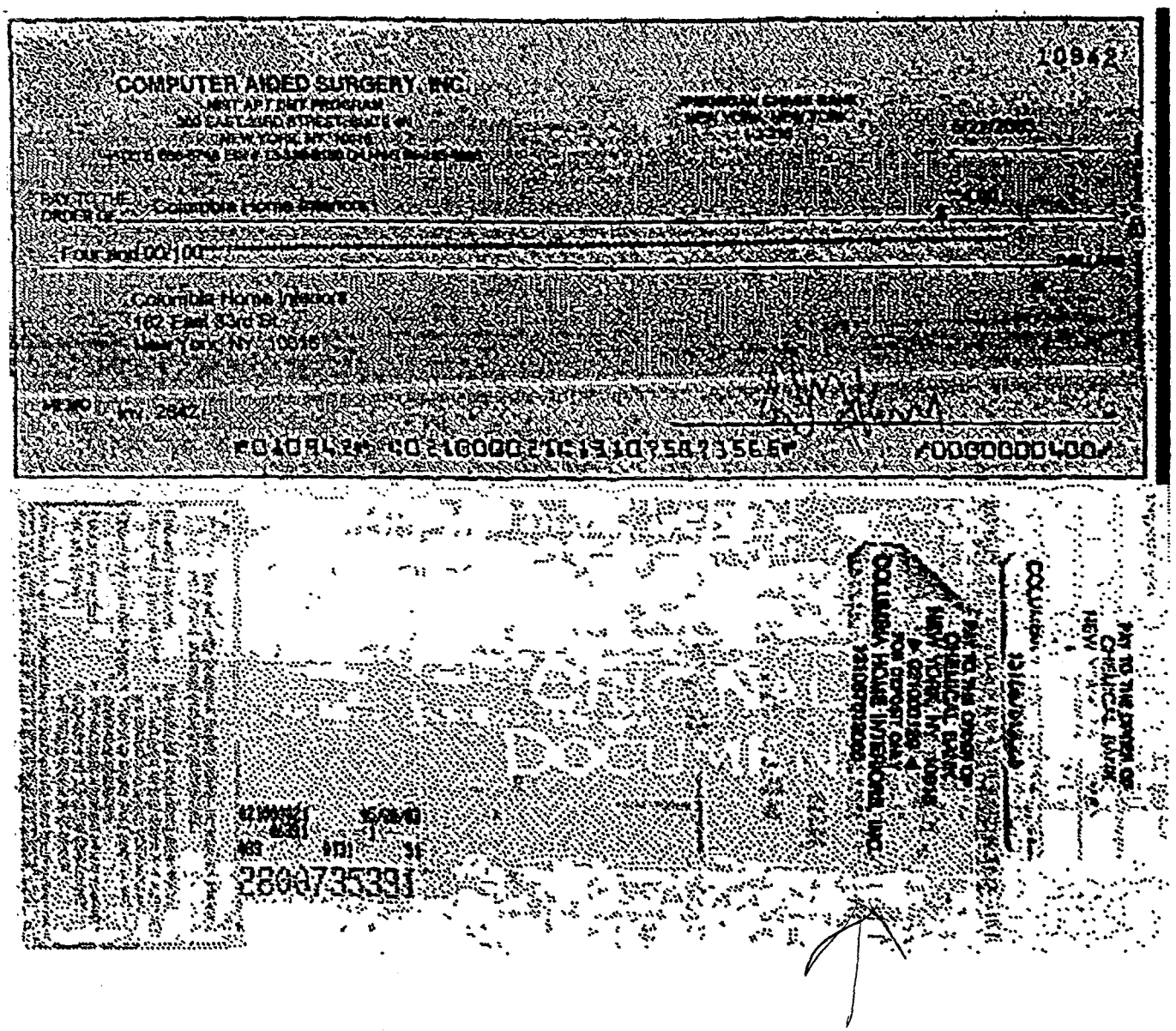


5/27/03

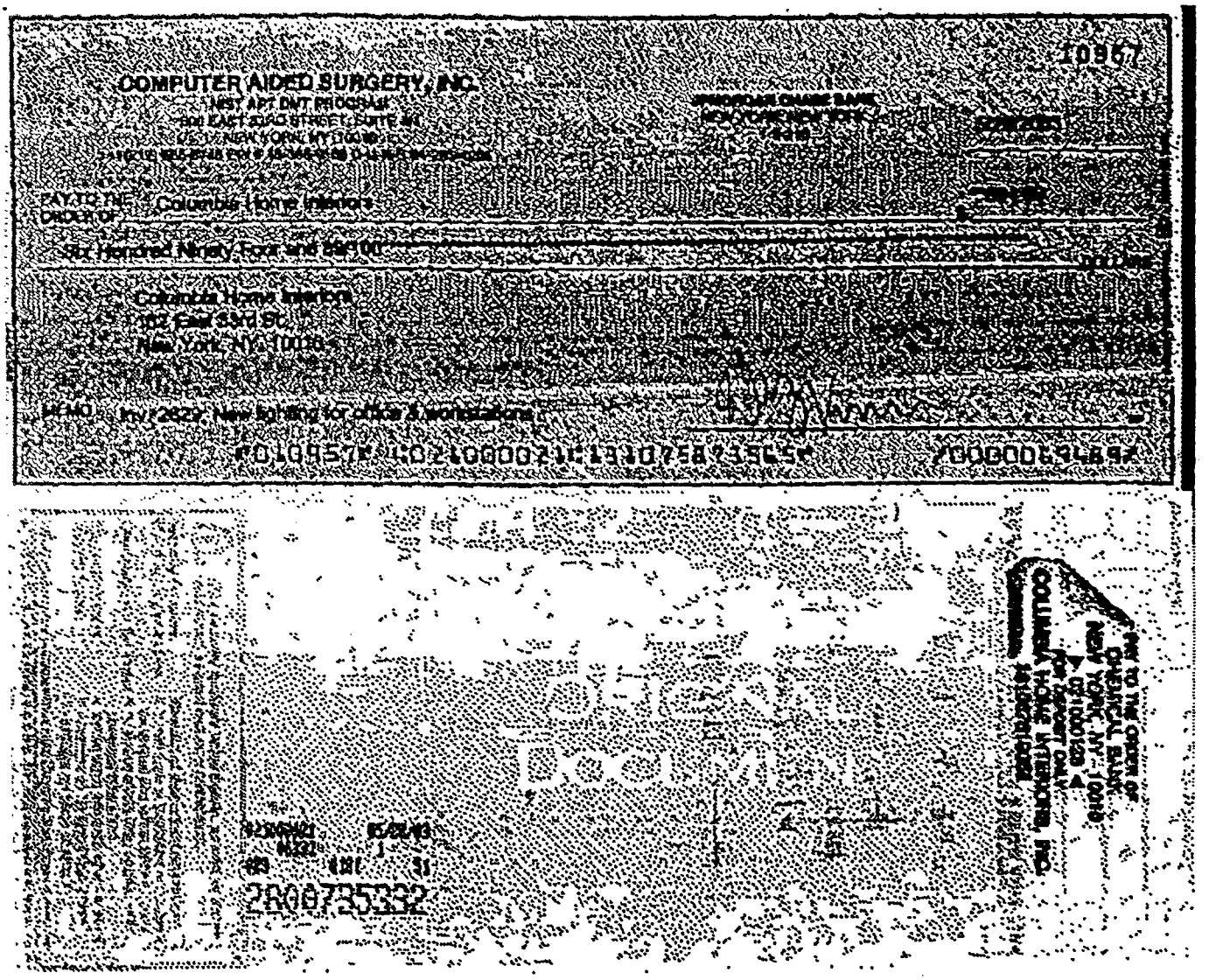


3220

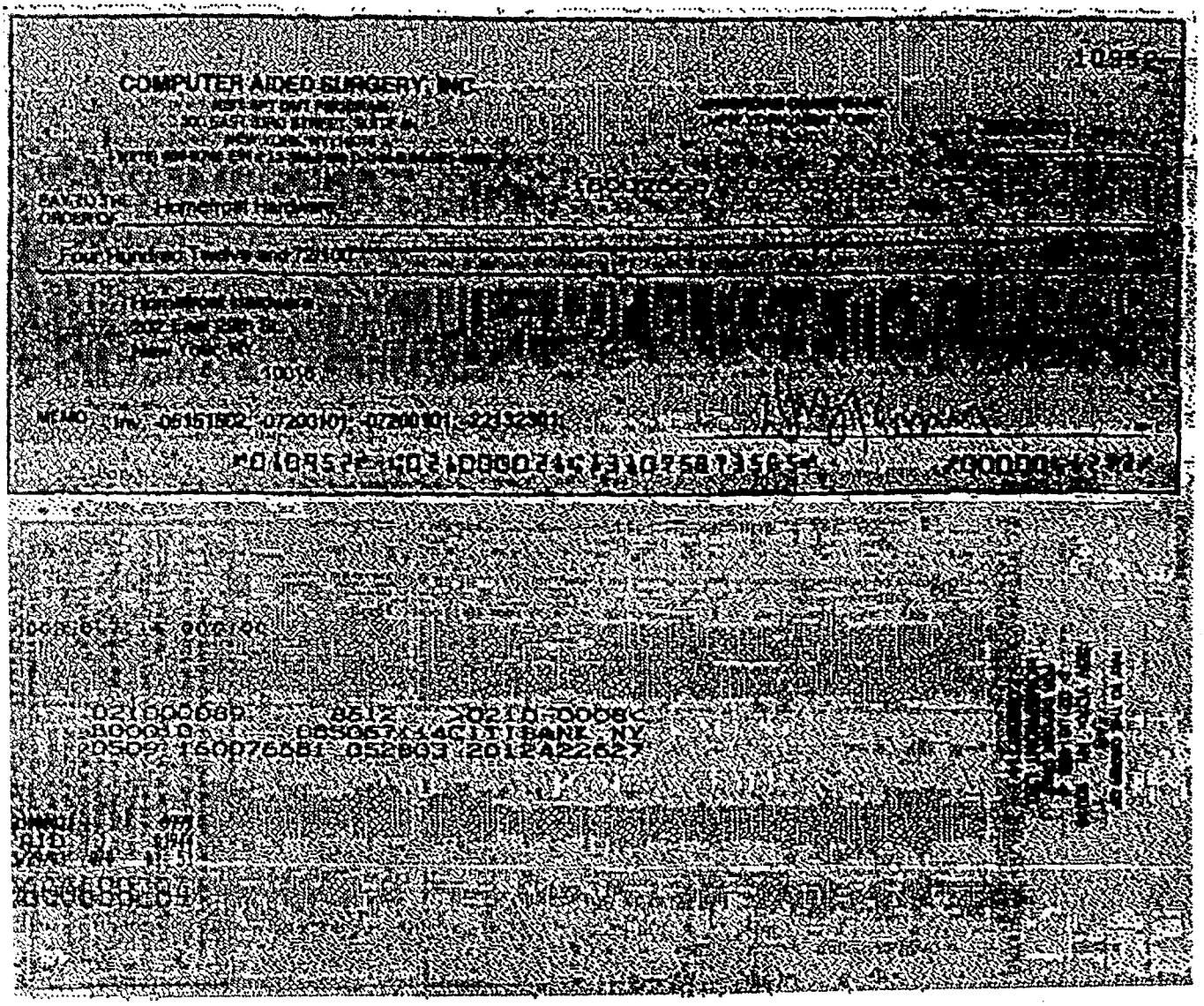
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028735331 Posting date 28-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028735332 Posting date 28-MAY-03

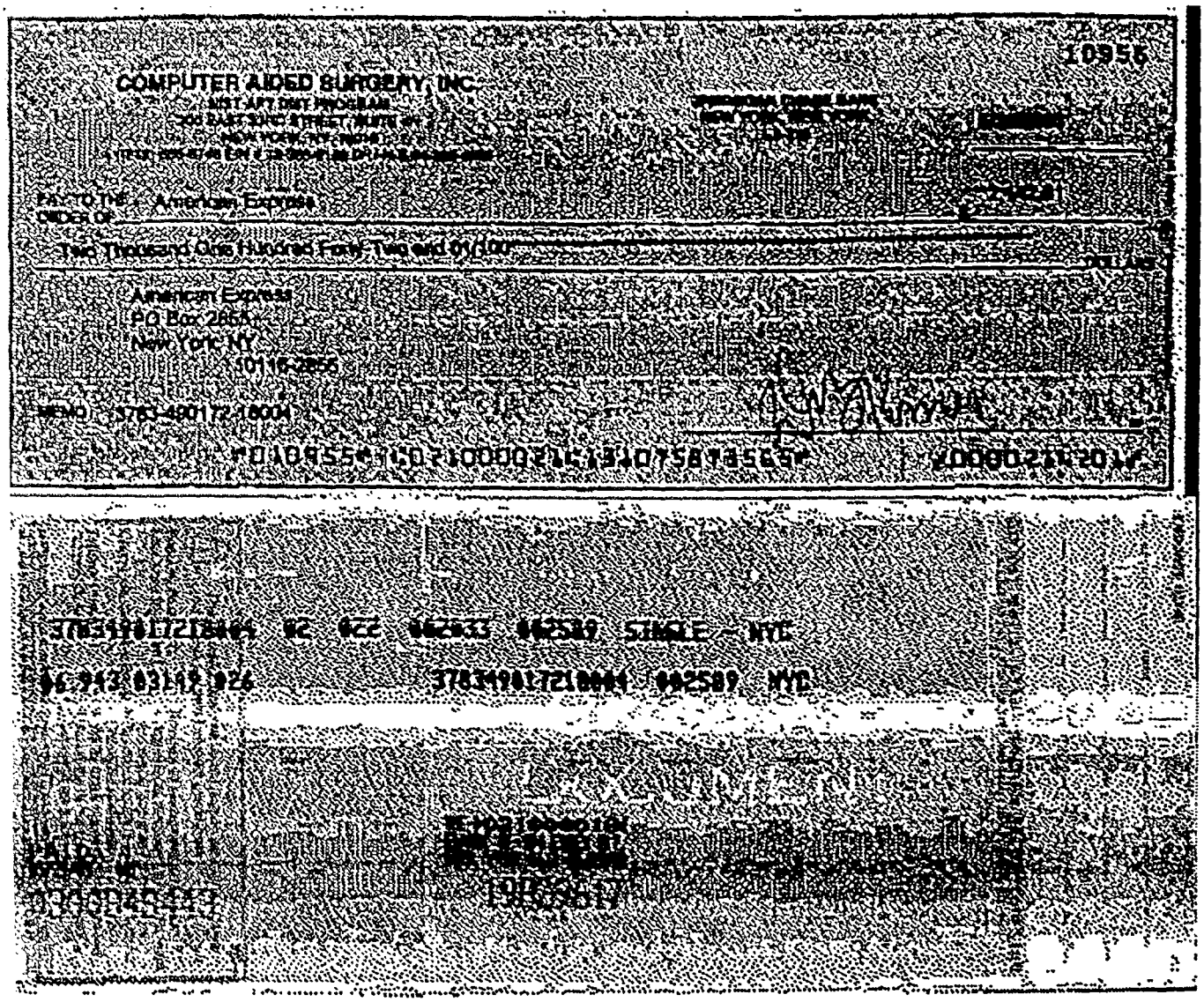


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0006688284 Posting date 29-MAY-03

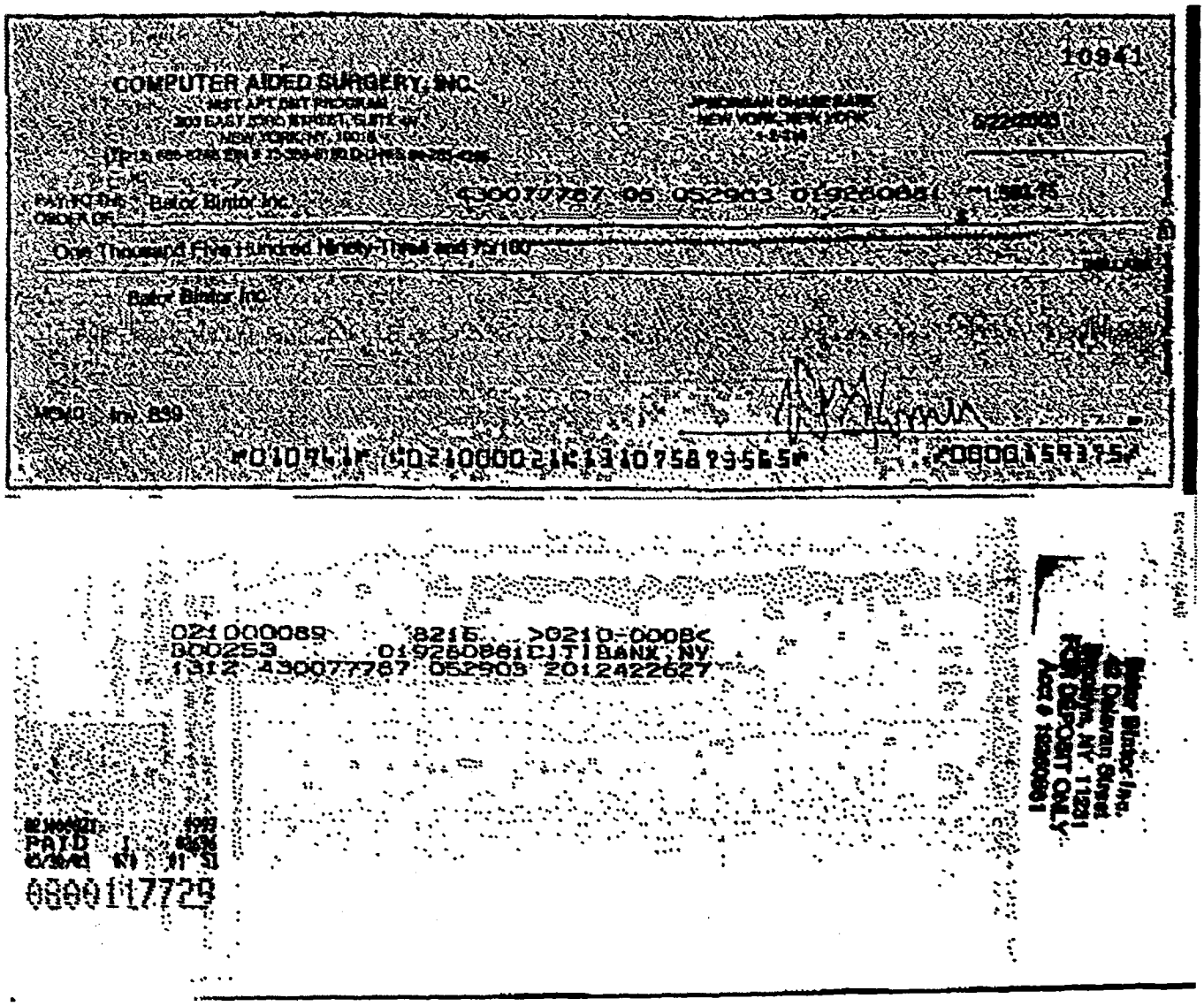


10852

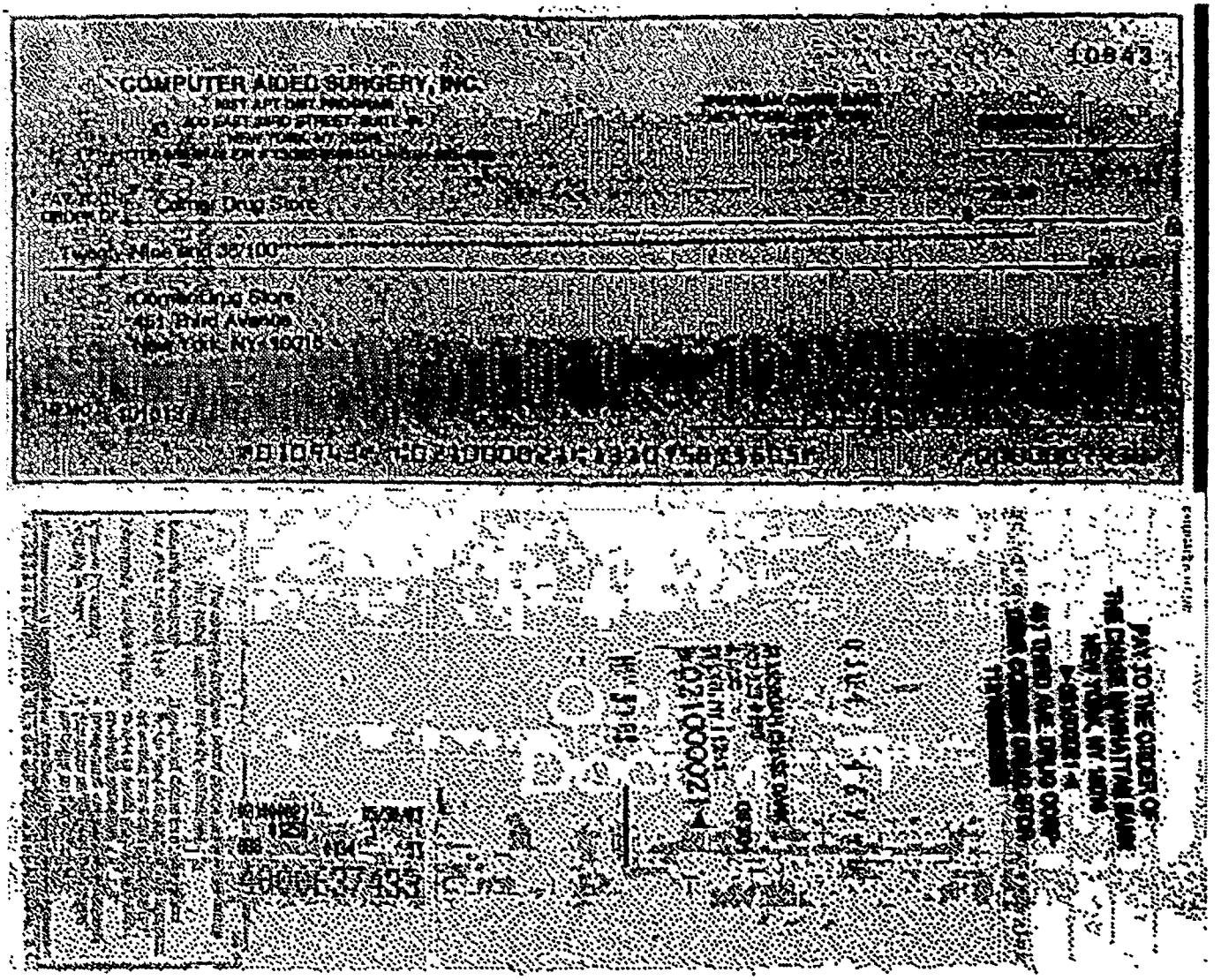
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012023729 Posting date 29-MAY-03



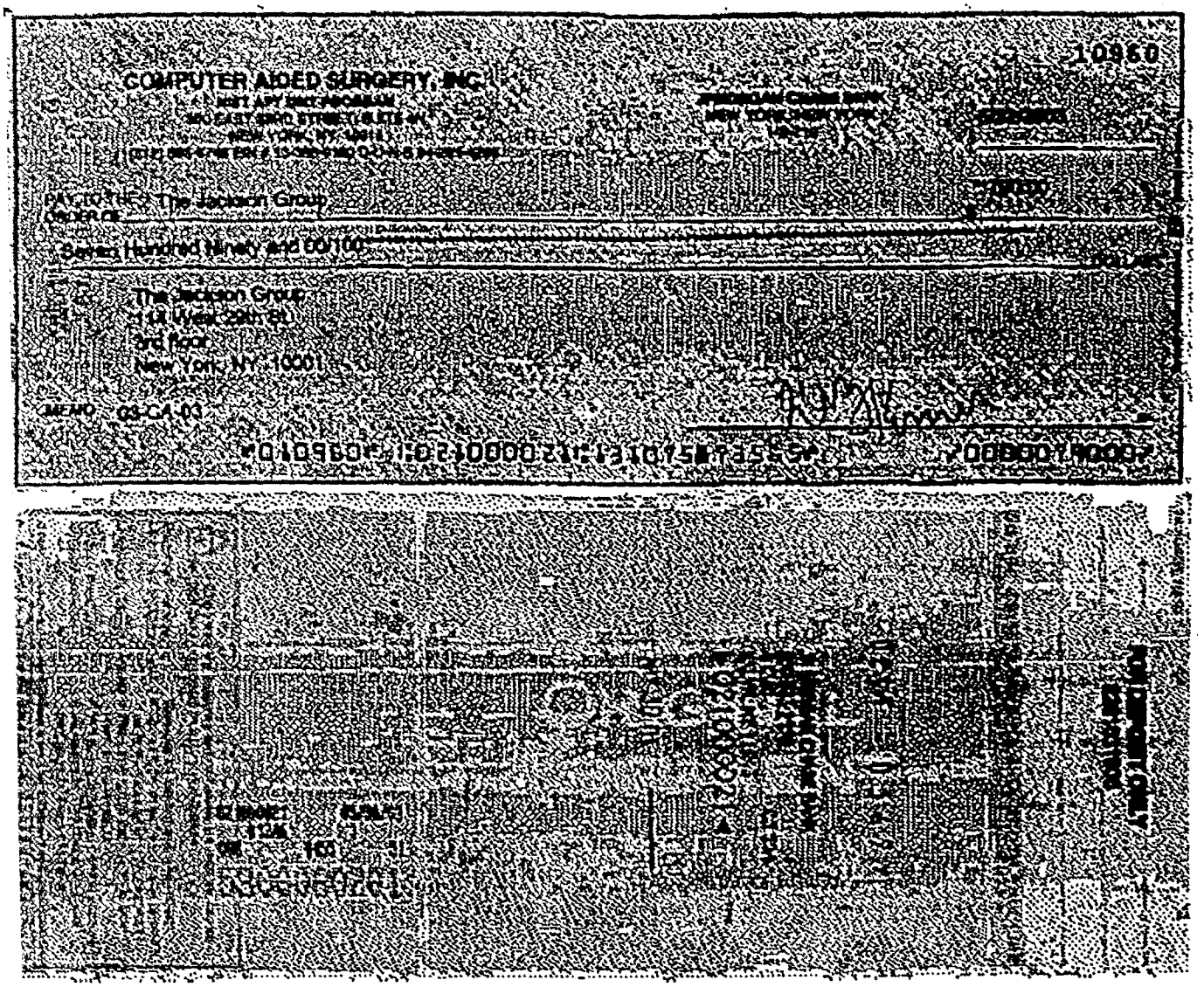
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0008117729 Posting date 30-MAY-03



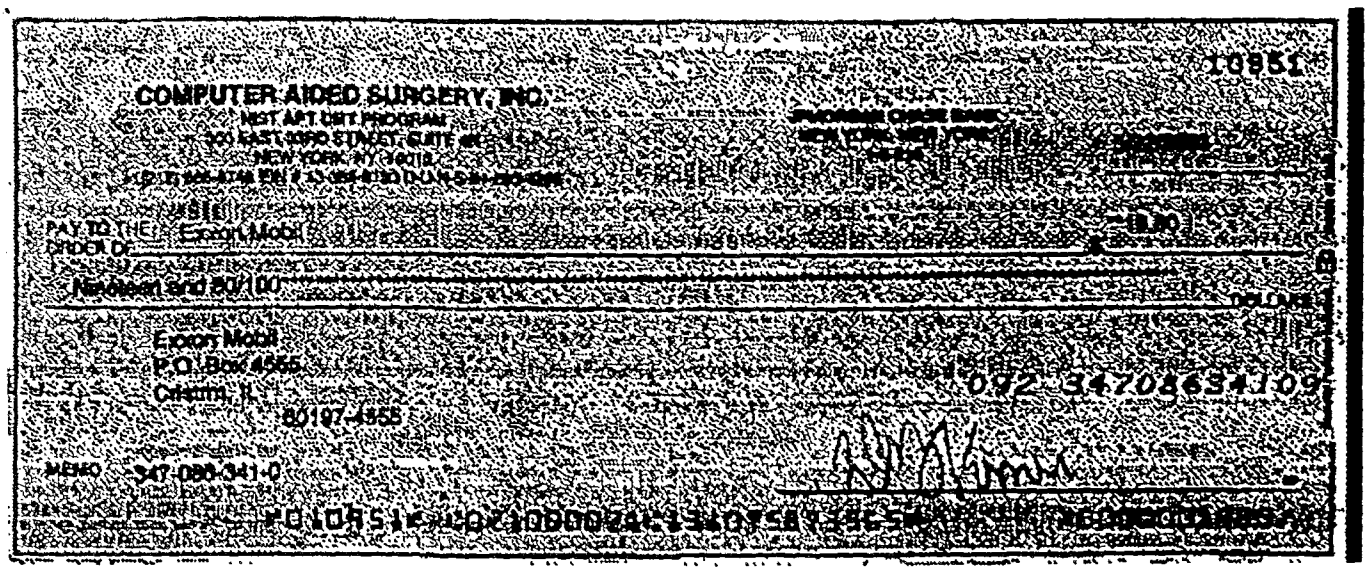
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0040637433 Posting date 30-MAY-03

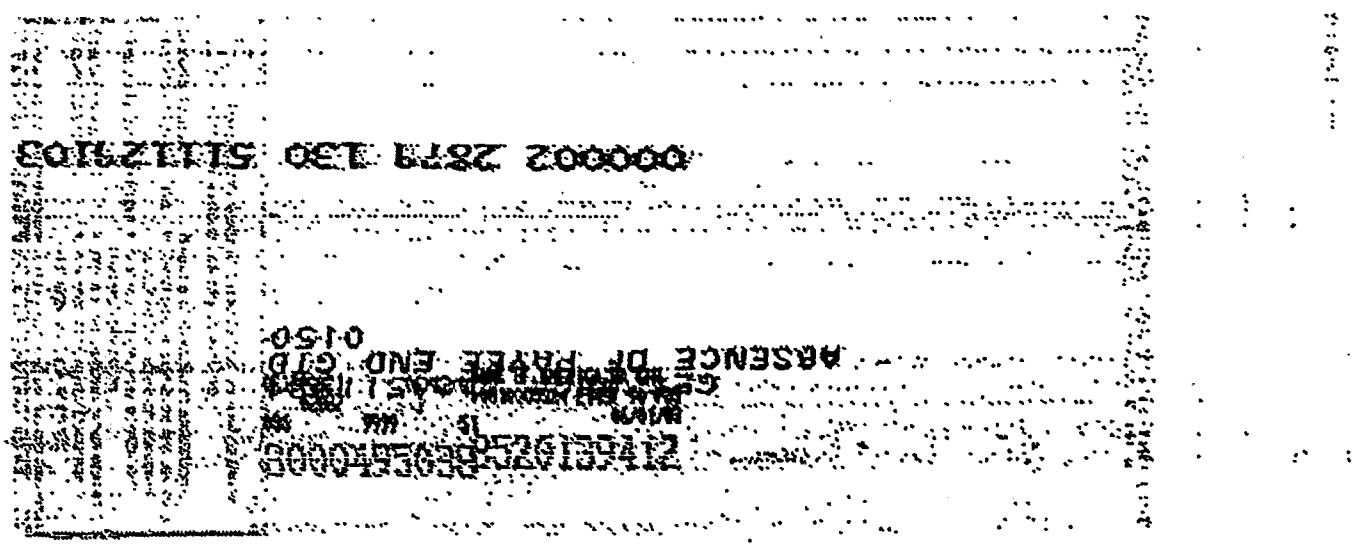


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053060201 Posting date 30-MAY-03

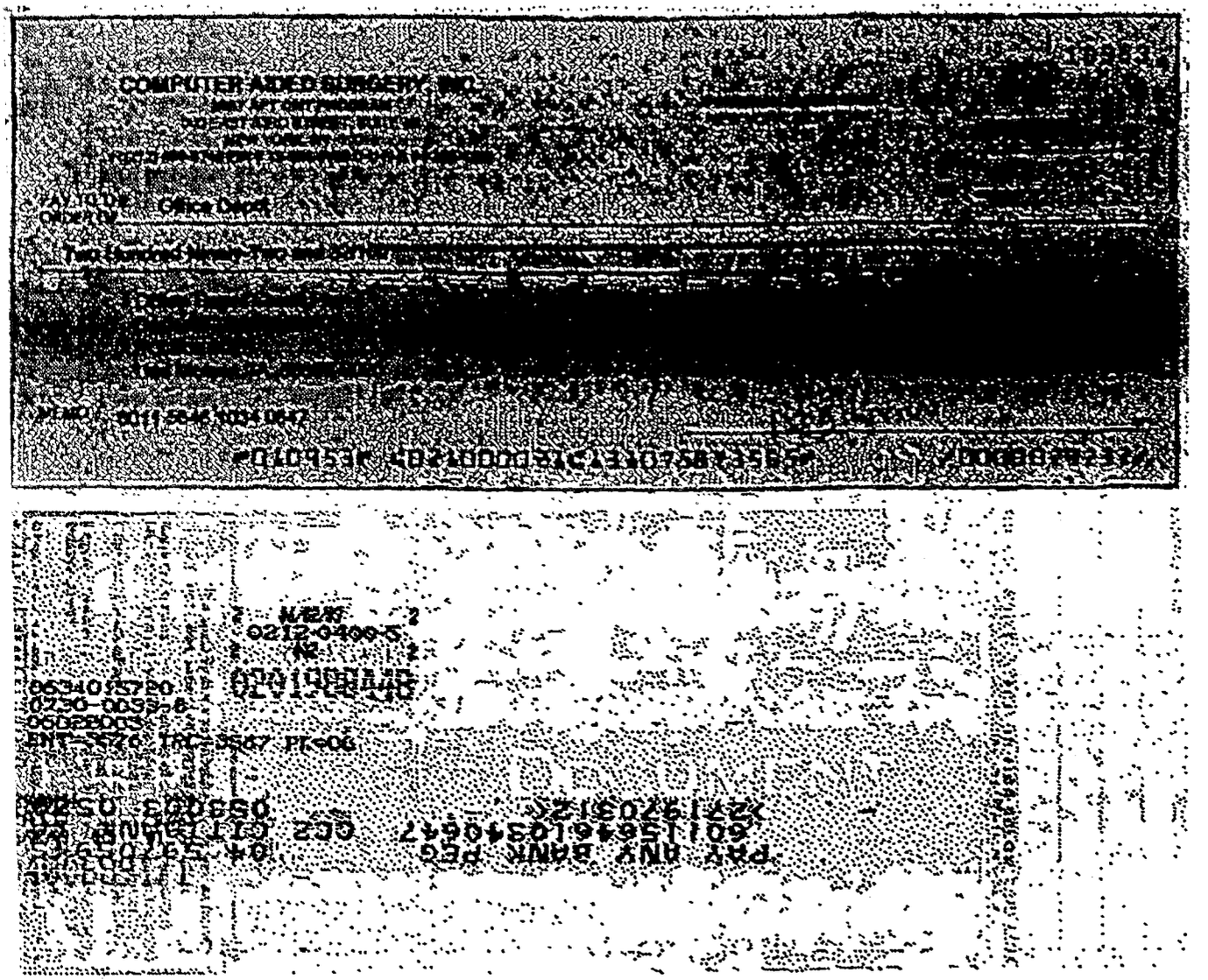


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0080495038 Posting date 02-JUN-03

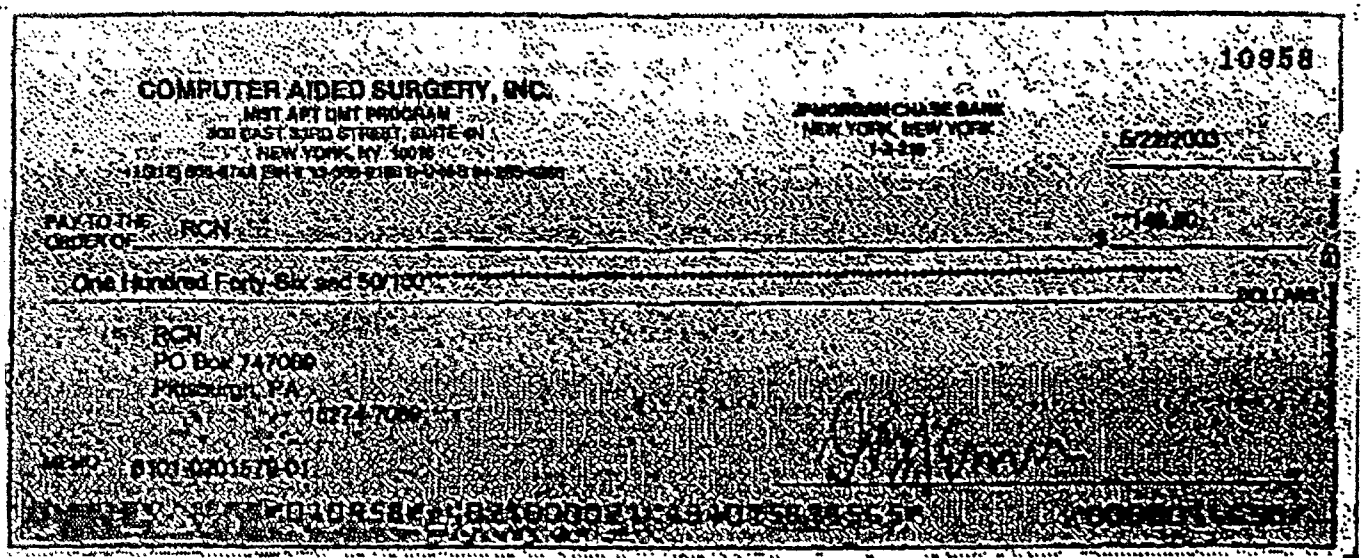


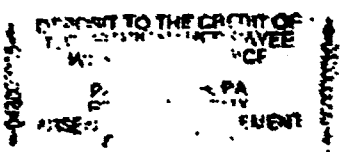


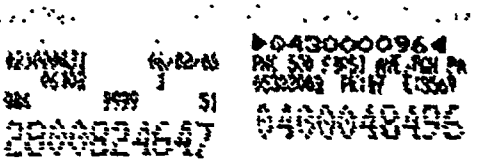
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0004689171 Posting date 02-JUN-03



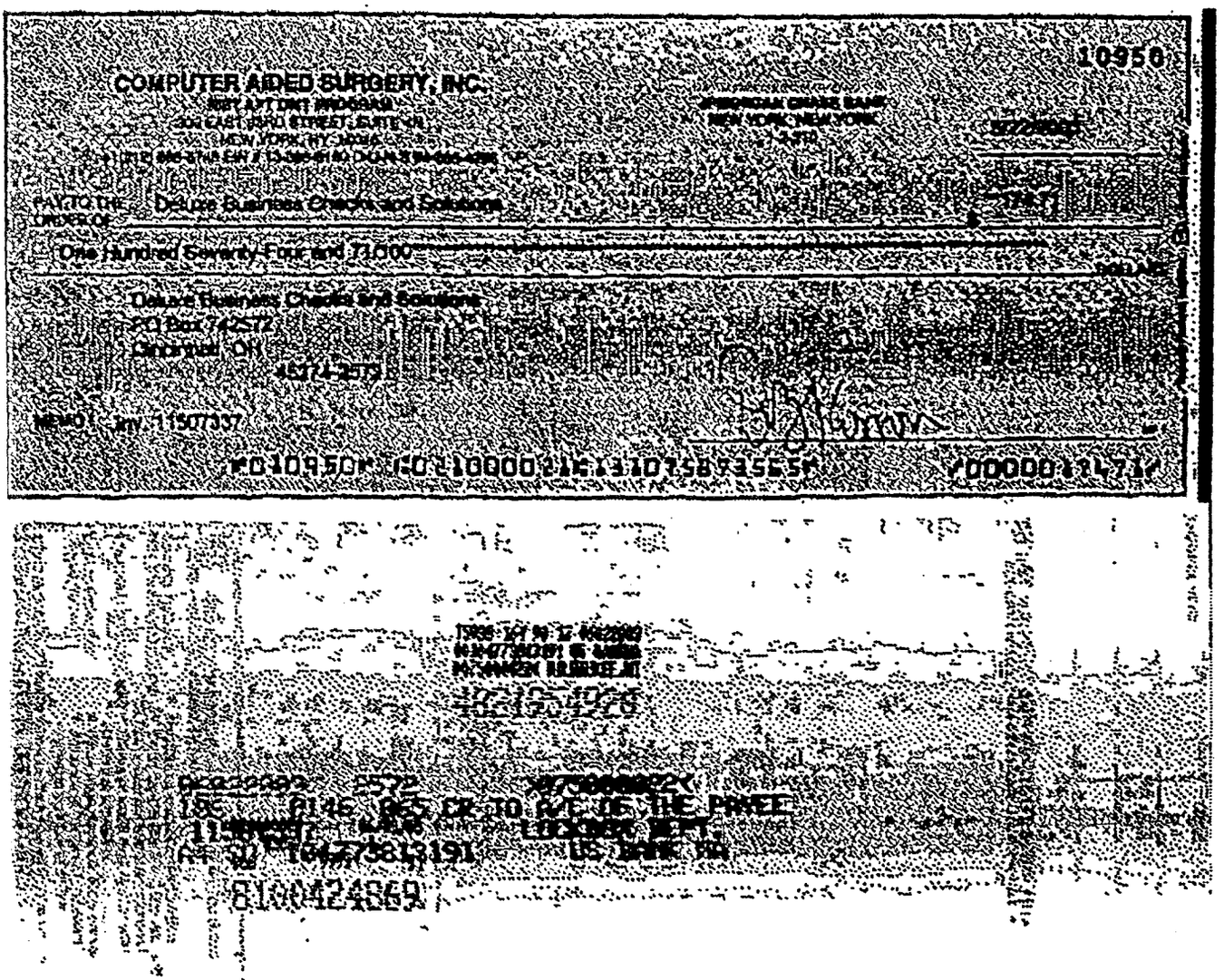
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028824647 Posting date 02-JUN-03



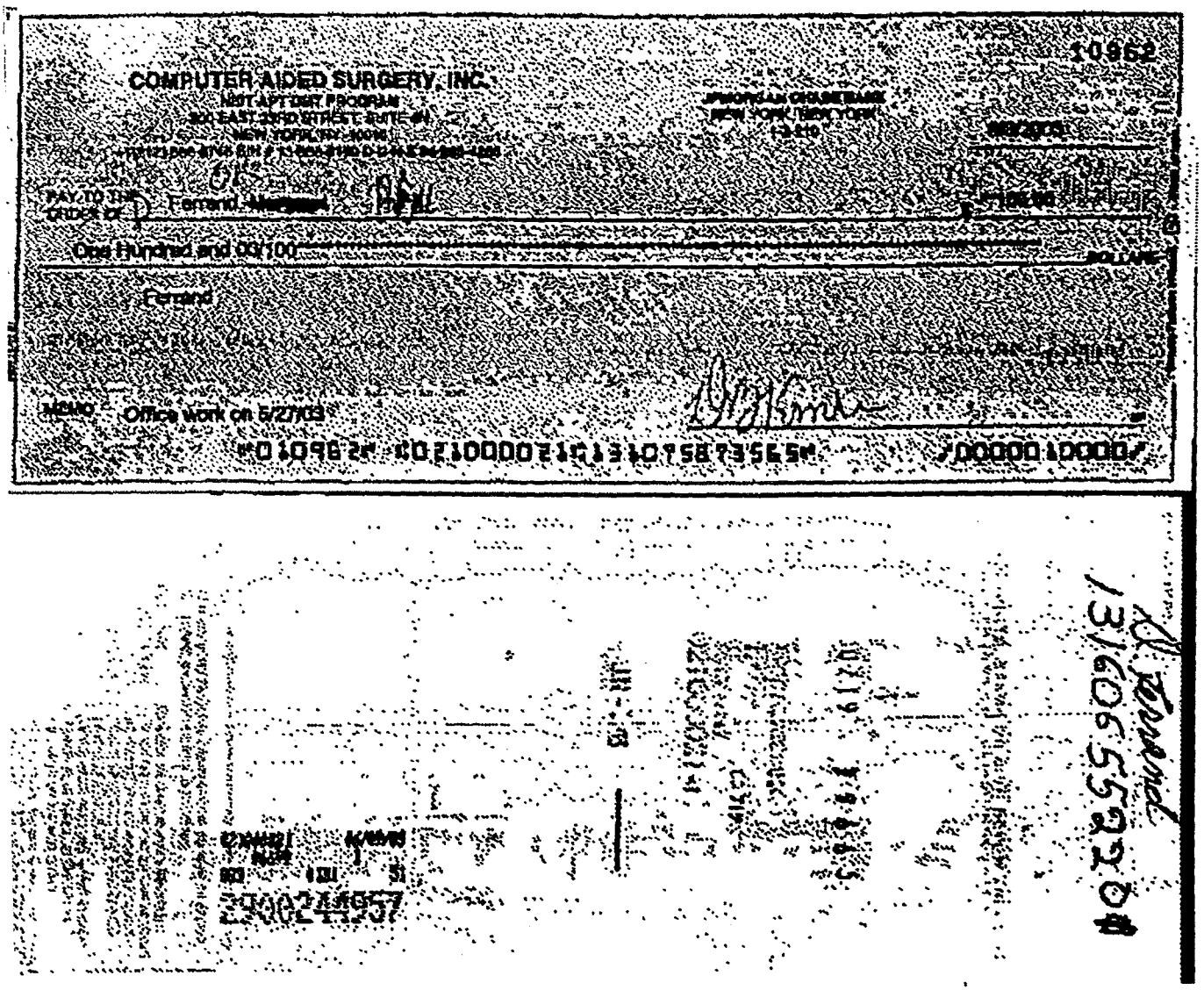




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0081424869 Posting date 03-JUN-03

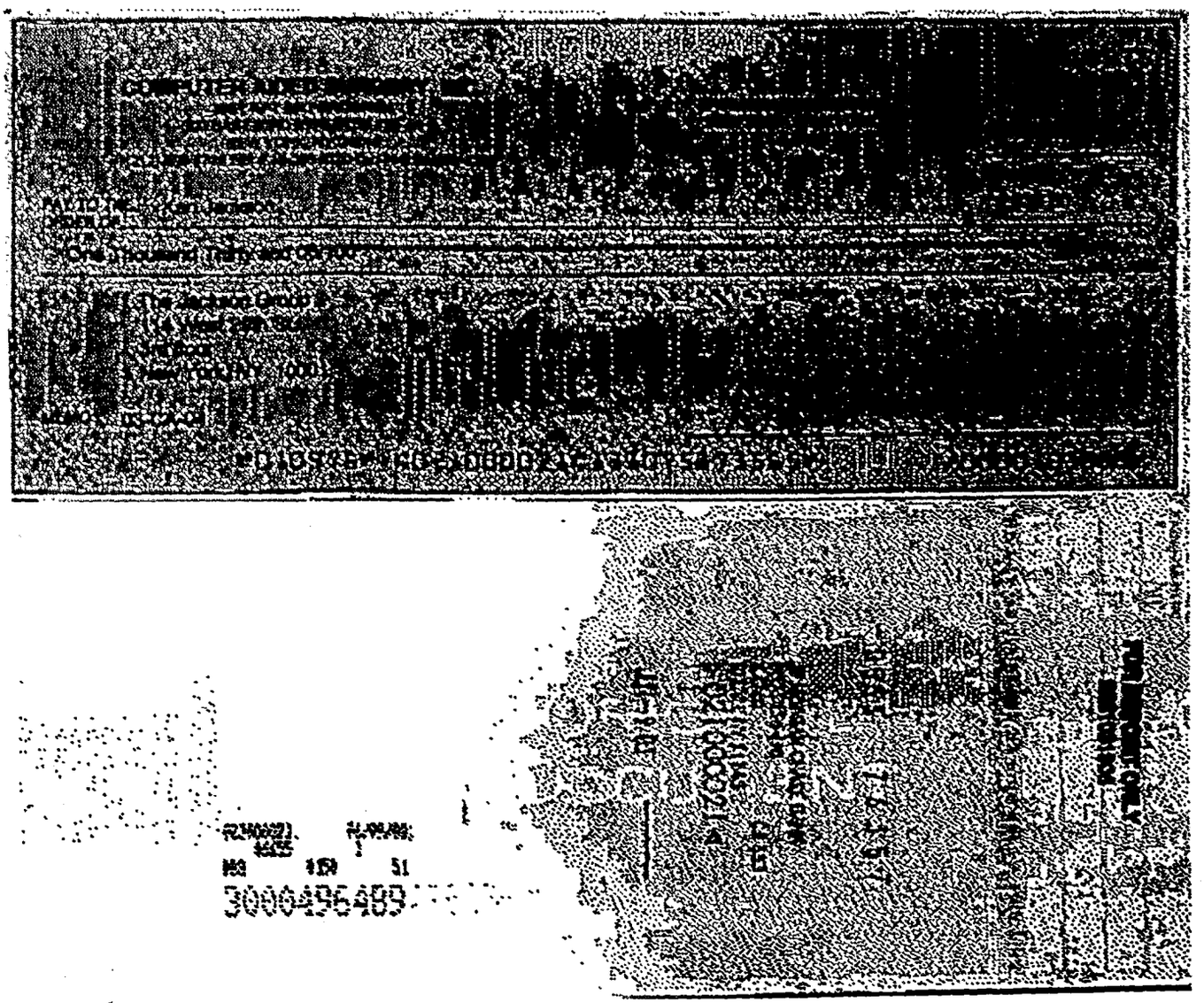


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0029244957 Posting date 09-JUN-03

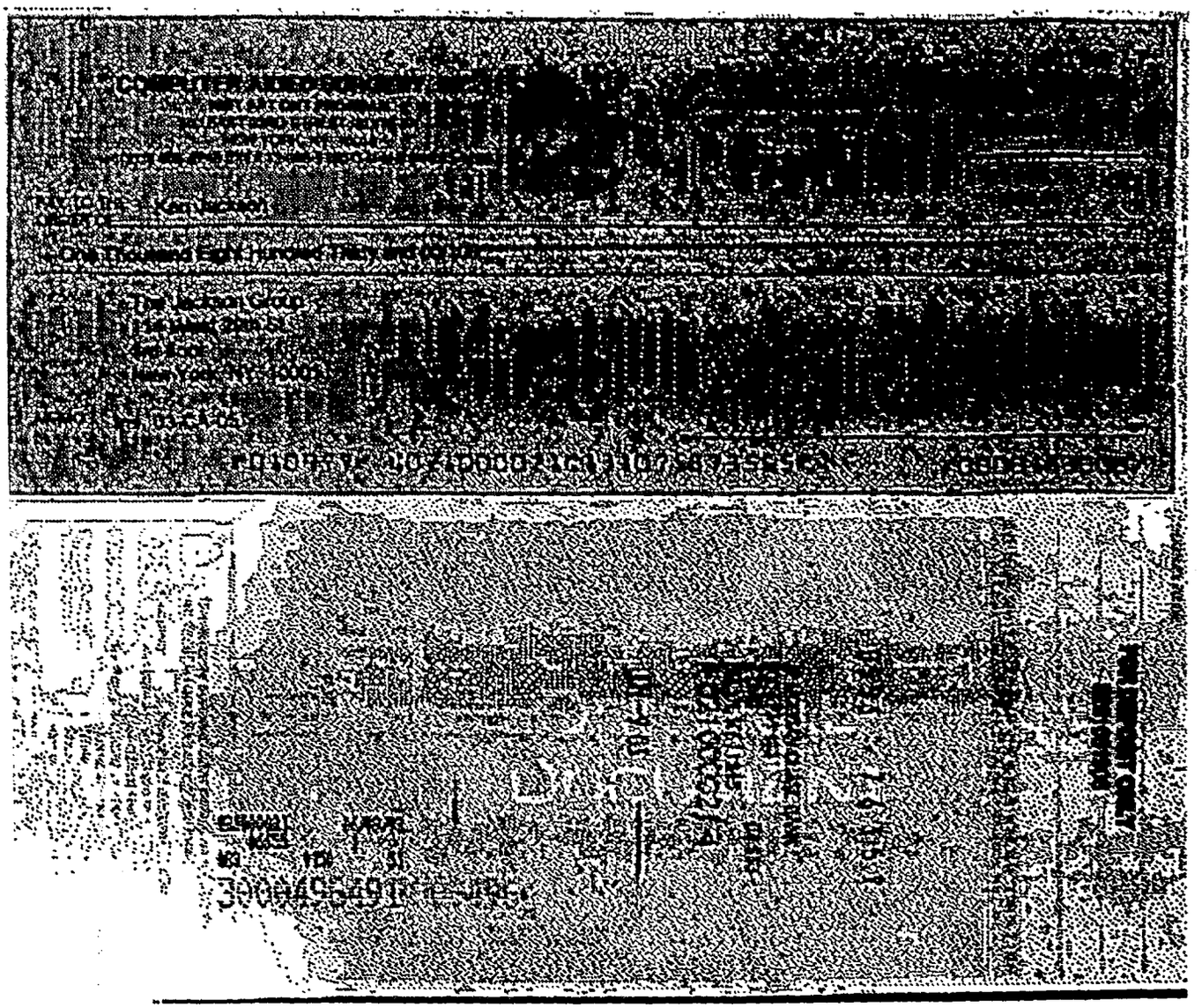


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030496489 Posting date 09-JUN-03

10976

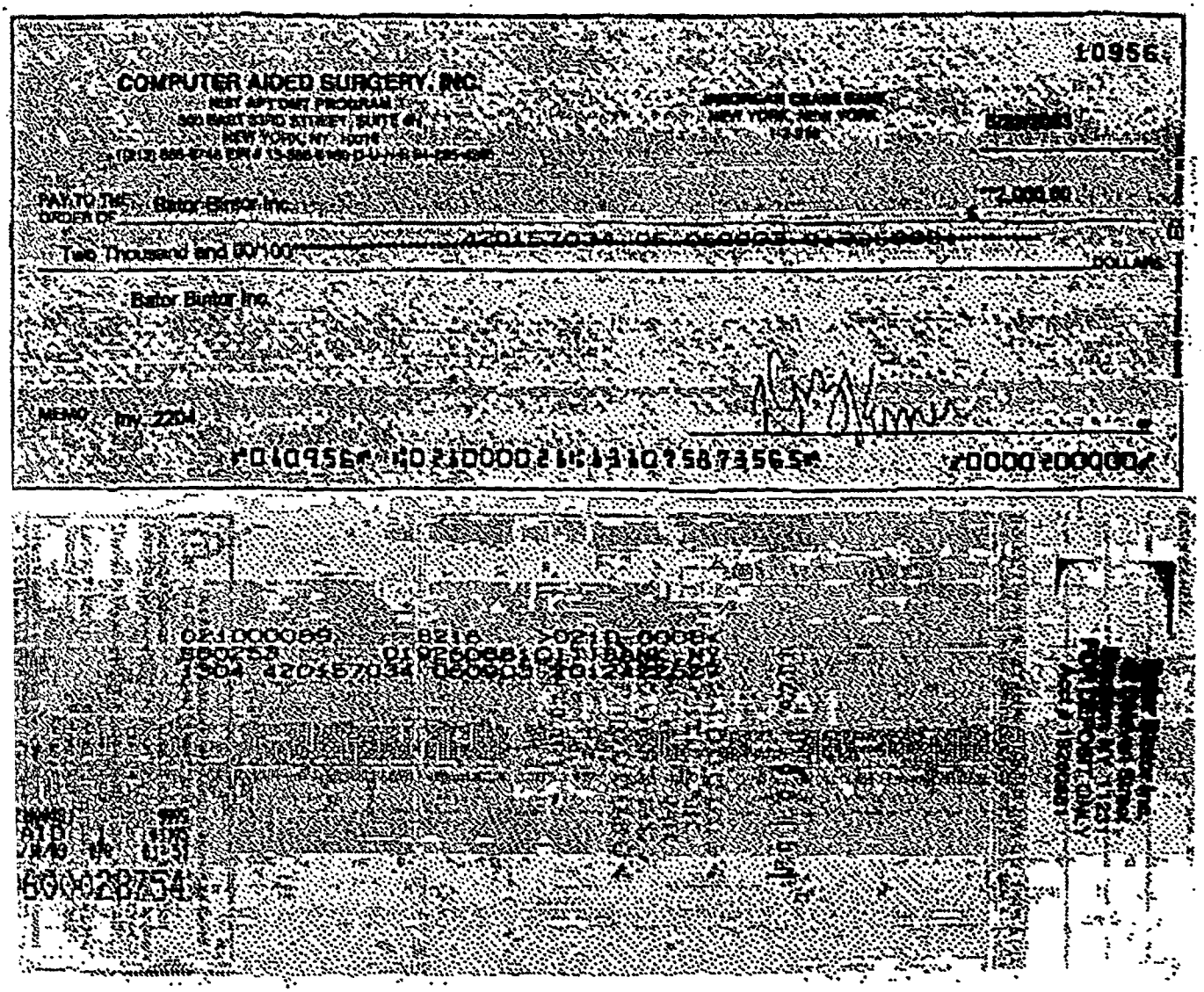


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0030496491 Posting date 09-JUN-03

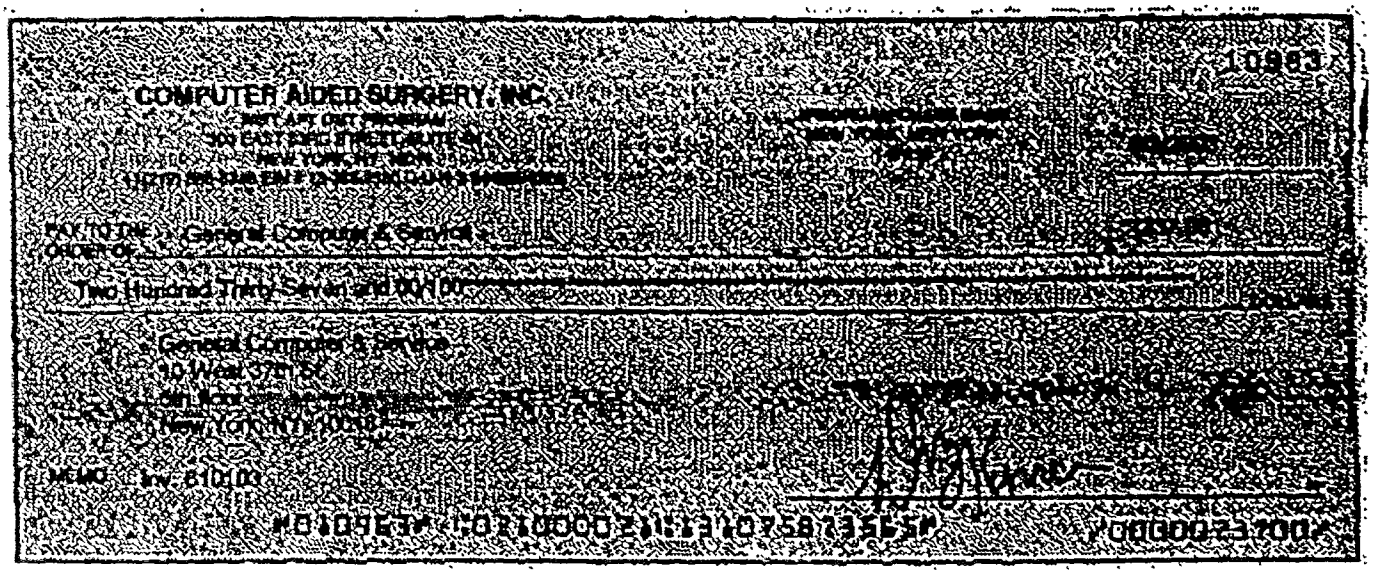


10977

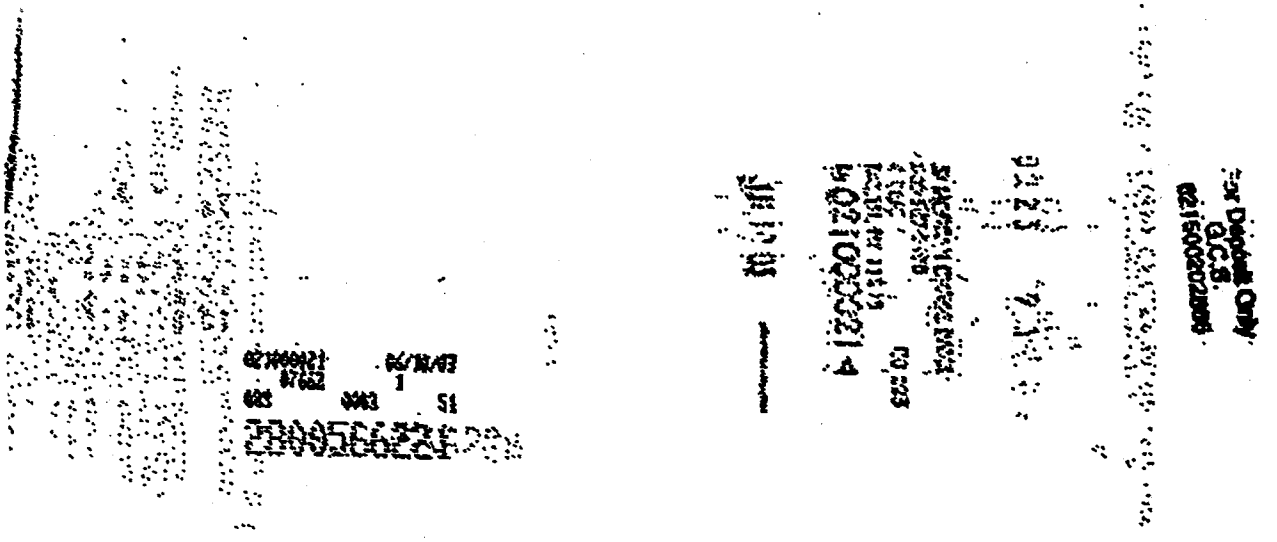
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0006028754 Posting date 10-JUN-03



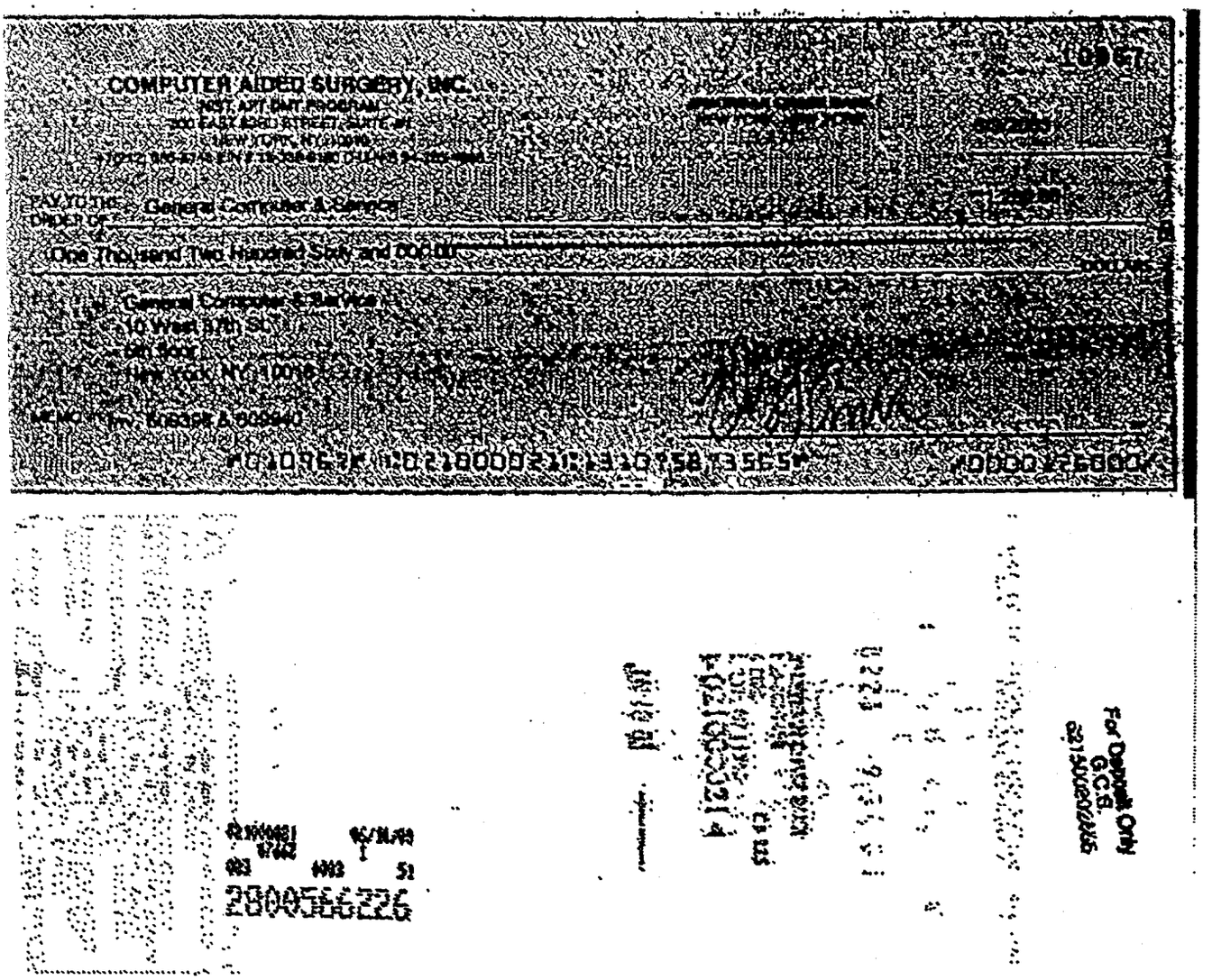
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028566221 Posting date 10-JUN-03



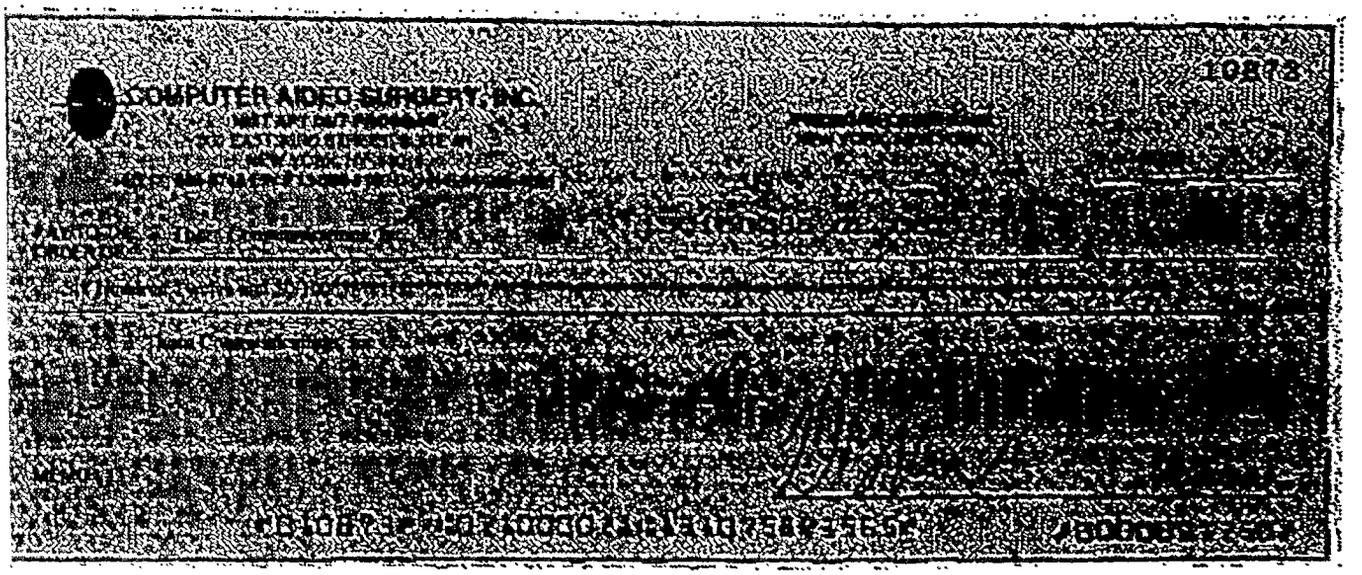
10963



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028566226 Posting date 10-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012894244 Posting date 11-JUN-03



10873

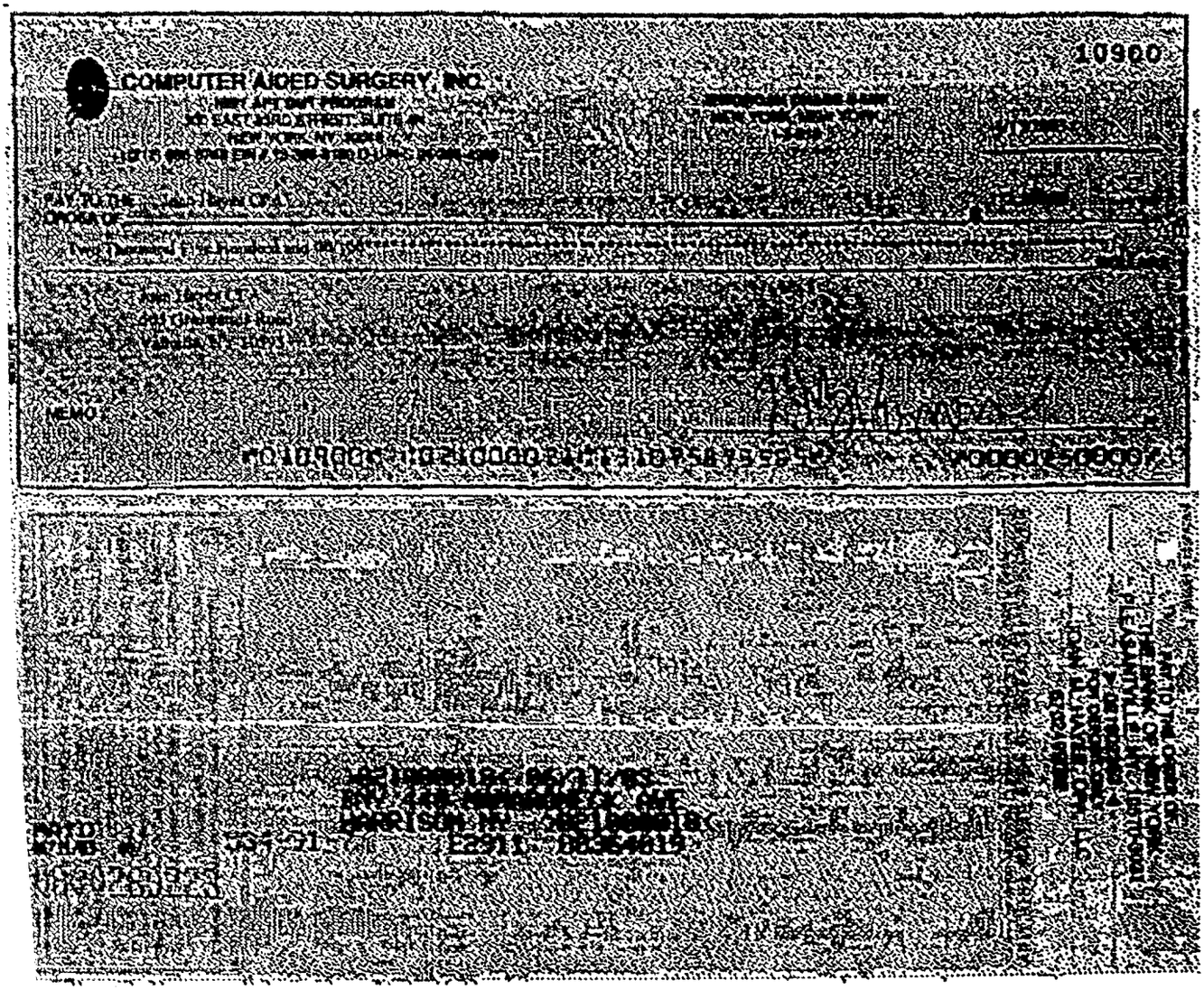
021000089 8612 >0210-0006<
B00905 CITIBANK, NY
0289 150180386 081103 2012422627

PAY TO THE ORDER OF
CITIBANK, F.S.B.
FOR DEPOSIT ONLY
THORN COMMUNITY

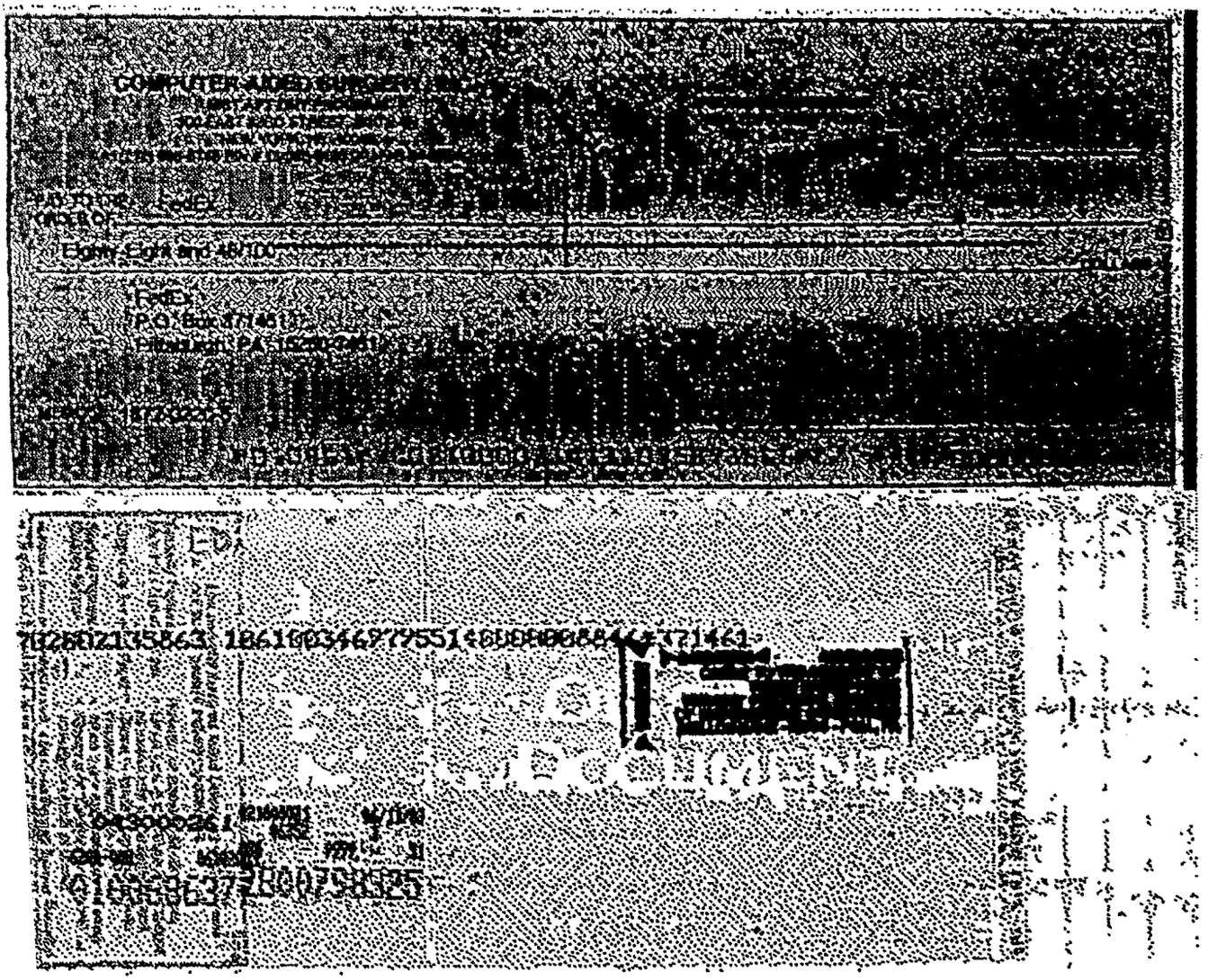
PAID 1

09956764

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012123671 Posting date 11-JUN-03

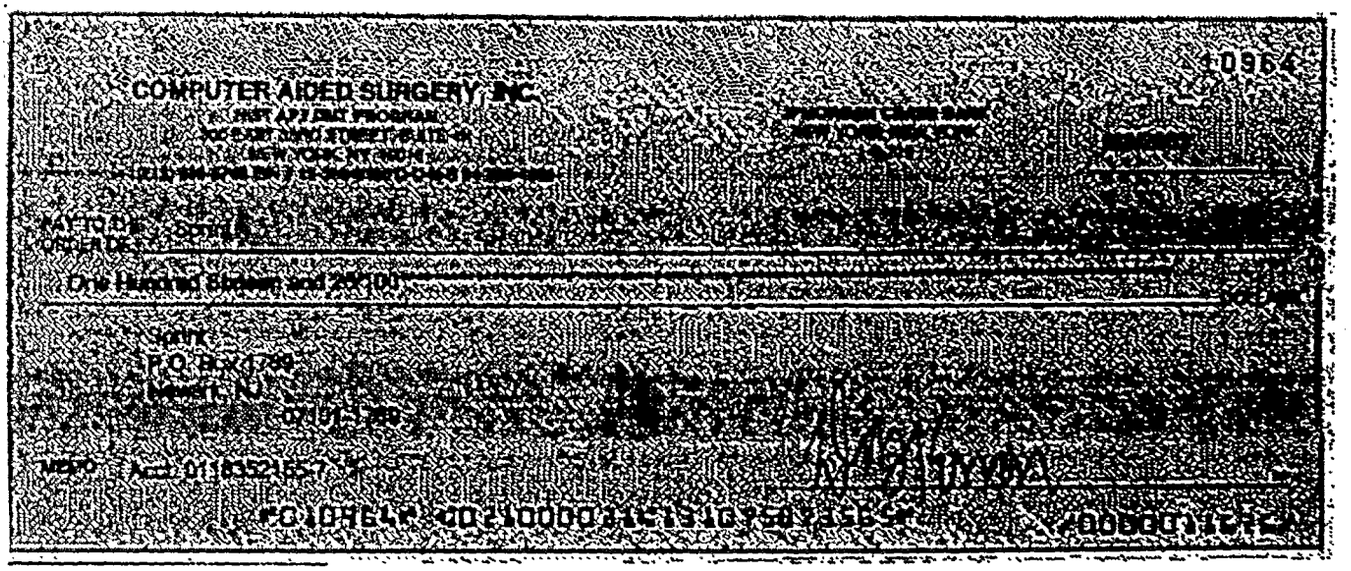


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0028798325 Posting date 11-JUN-03

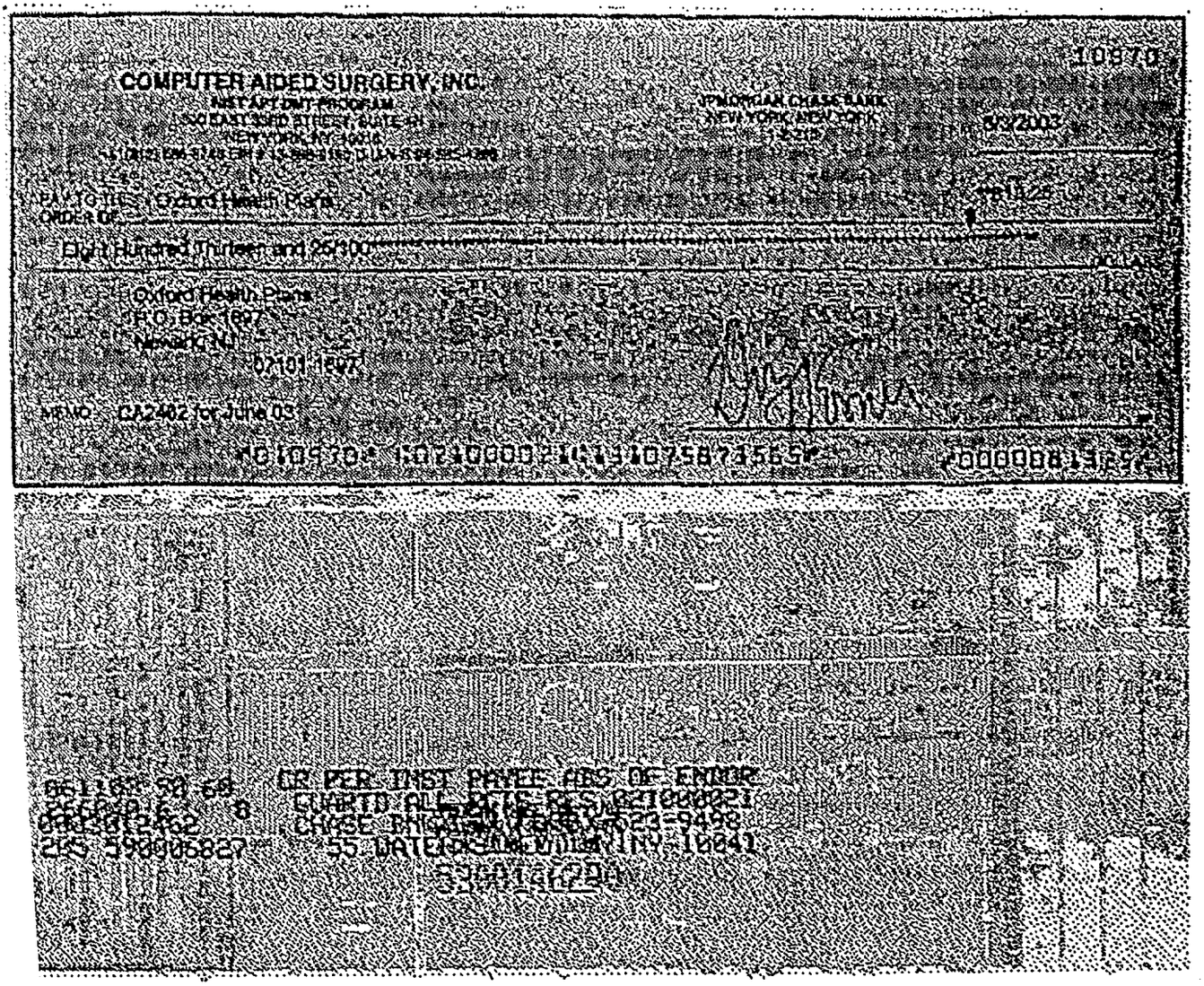


10861

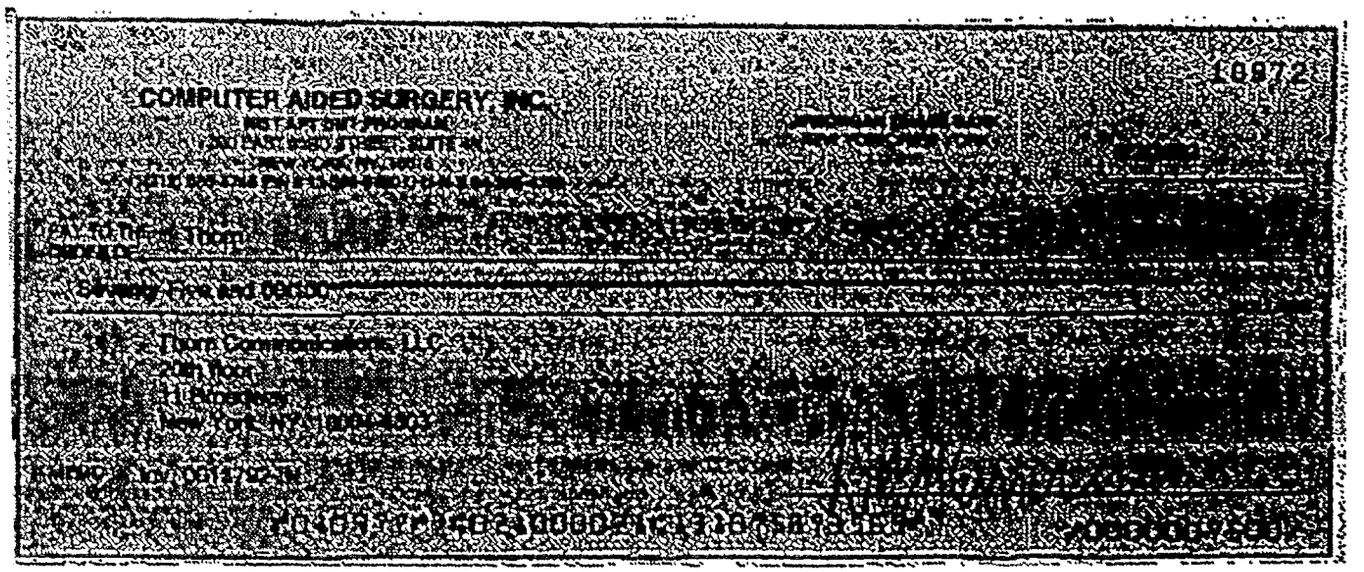
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012076940 Posting date 11-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0053146290 Posting date 11-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012894245 Posting date 11-JUN-03



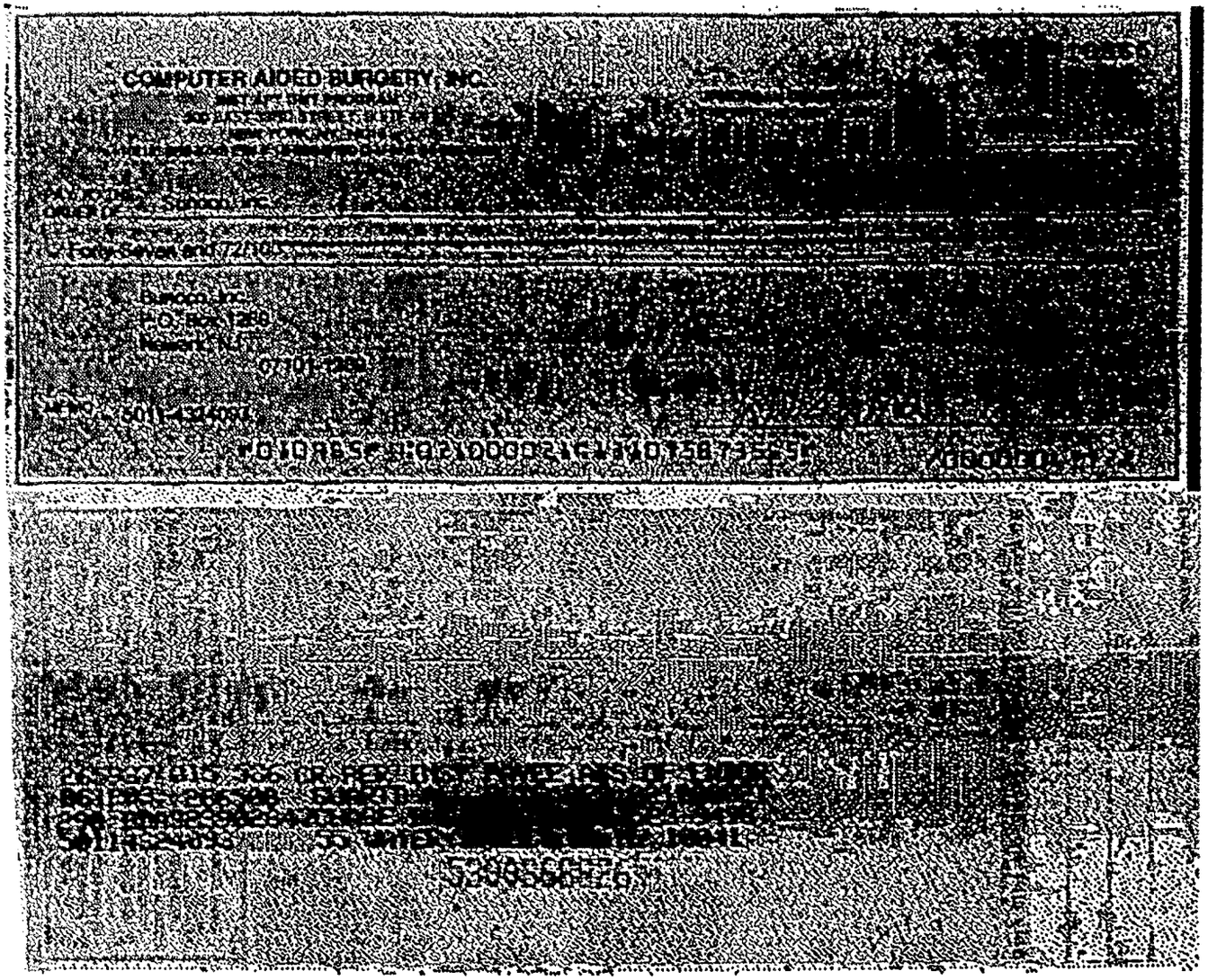
10872

021000089 BG12 >0210-GOD6<
BOO9O6 CITIBANK,NY
0289 JSD150397 061103 2012422627

PAY TO THE ORDER OF
CITIBANK, NA
FOR DEPOSIT ONLY
THORN COMMUNICATIONS

PAID
0000657642

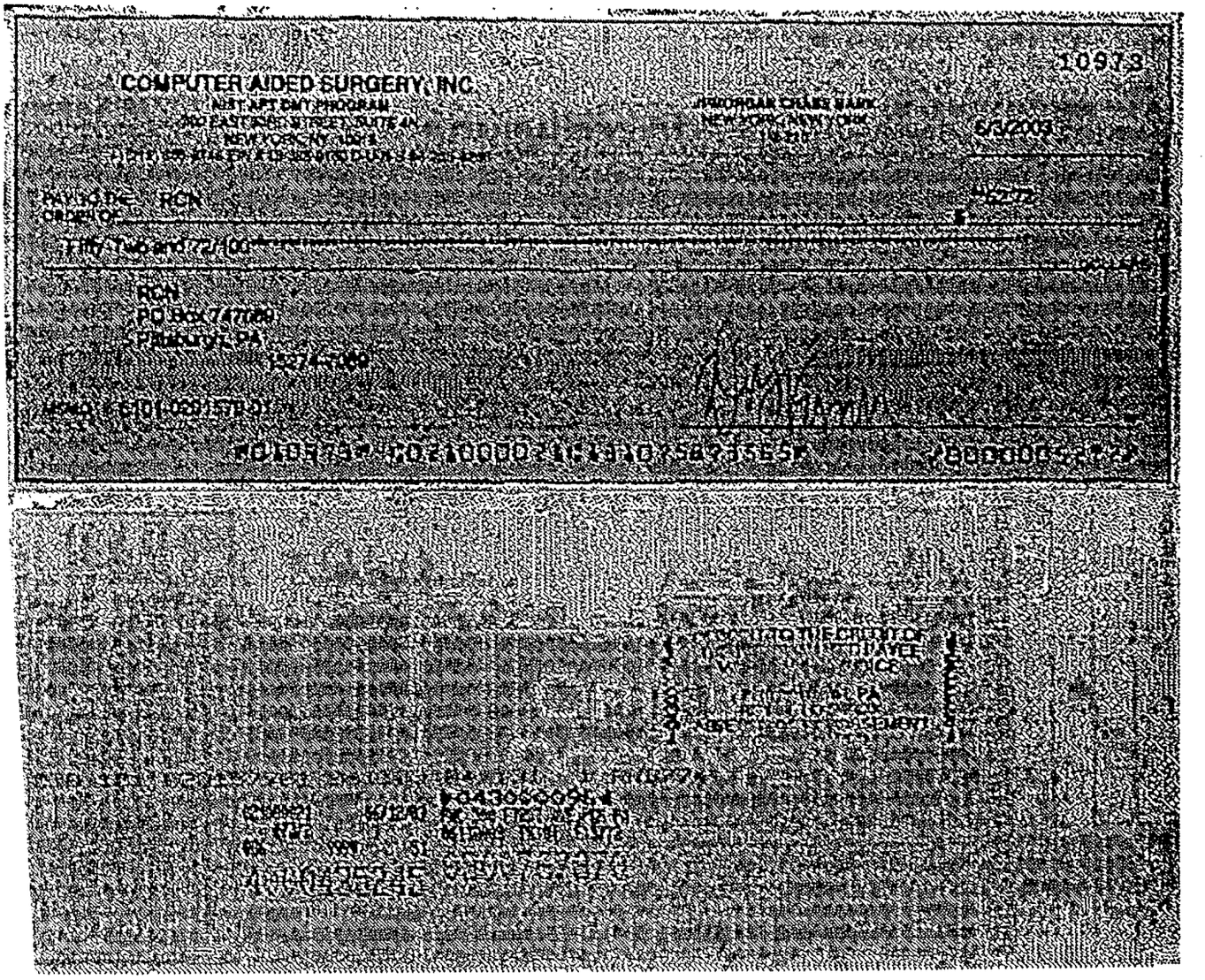
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0053368826 Posting date 12-JUN-03



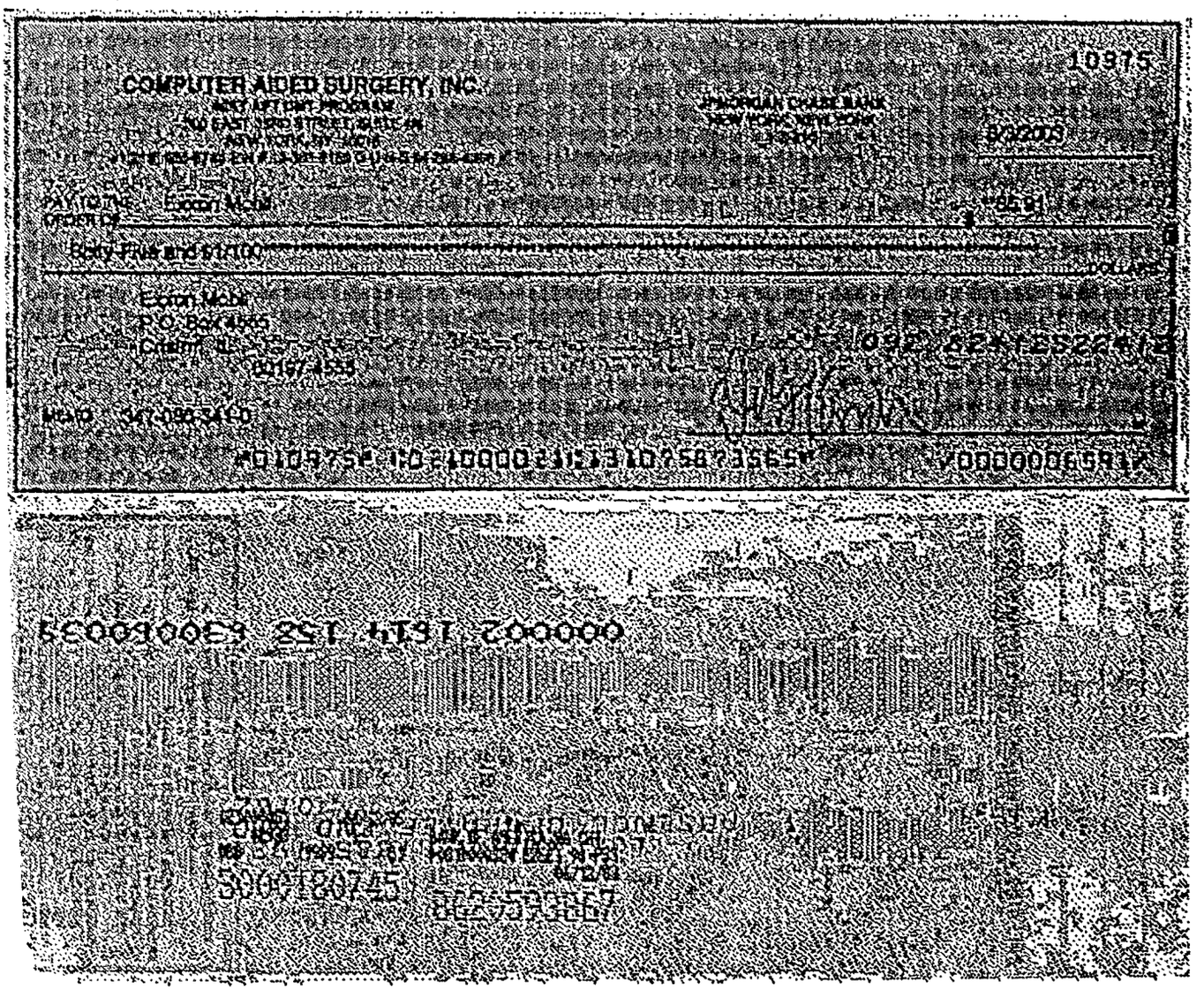
10965

Stmt 3

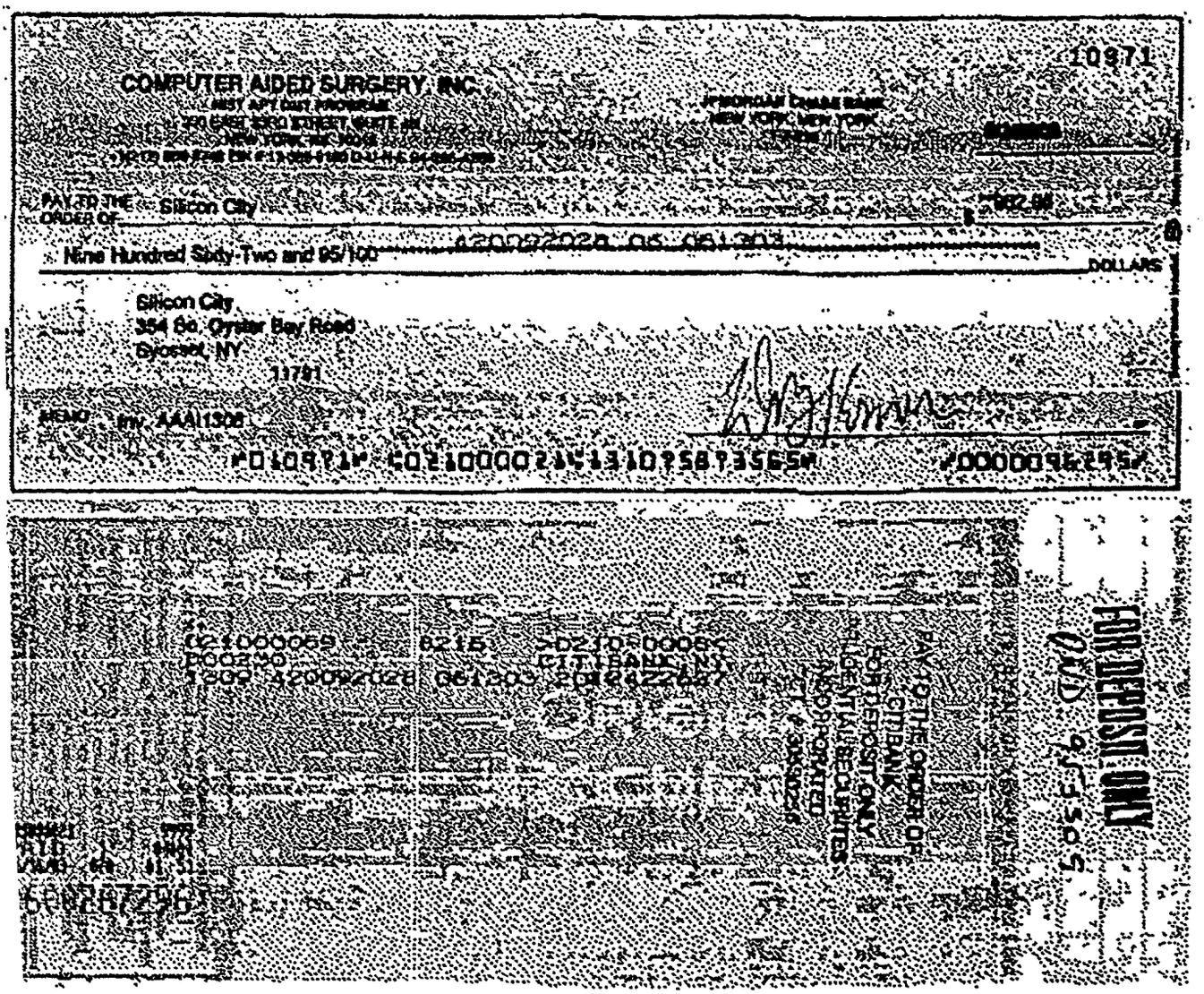
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0040435245 Posting date 12-JUN-03



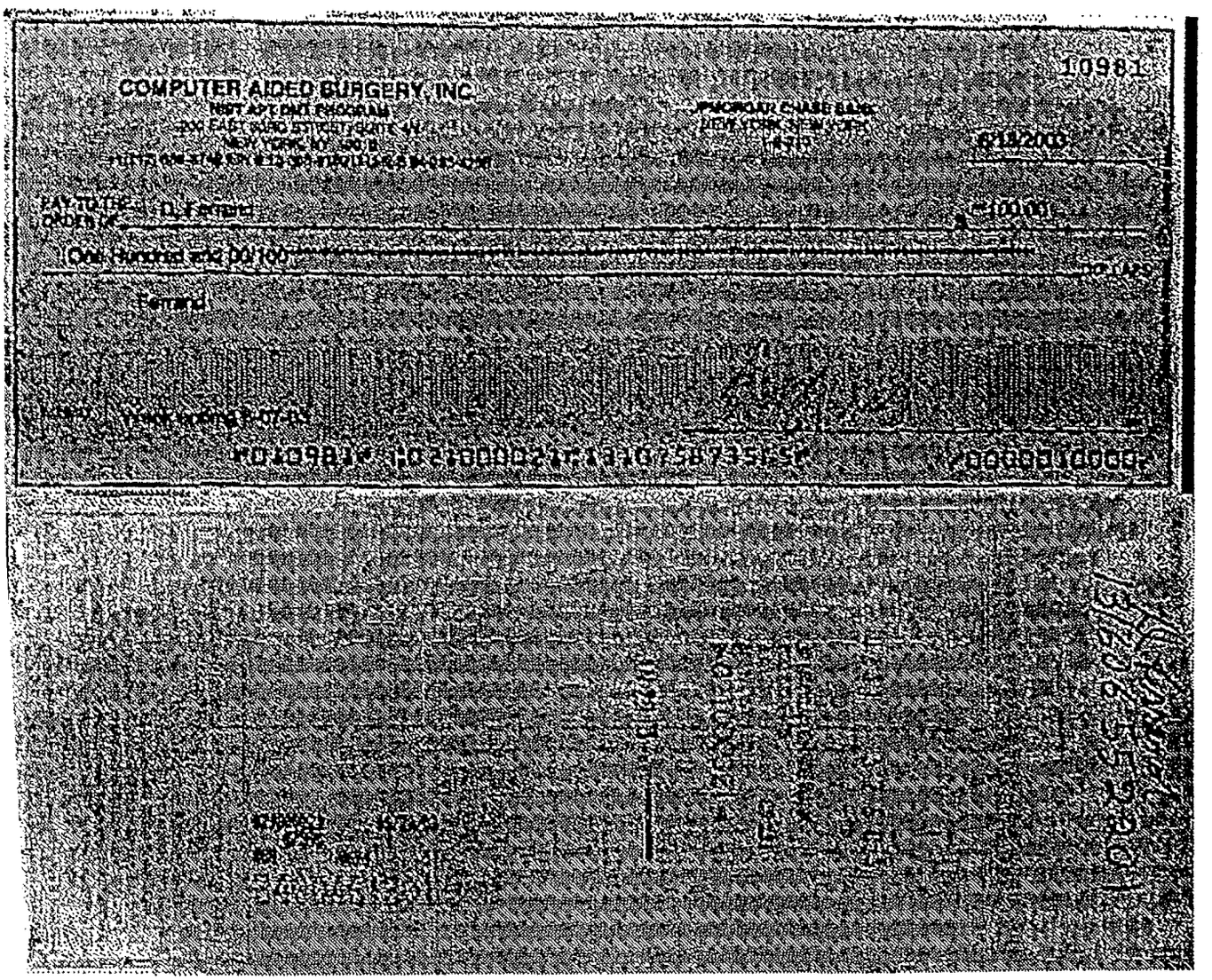
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0030180745 Posting date 13-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0006267296 Posting date 16-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0034461301 Posting date 20-JUN-03



131-00131-B015-00131- -023-5-01-W A - Y -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 9

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	4.01 -	4.01	0.00	0.00
Business Checking 131-0758735-65	4,076.66	20,830.00	24,789.39	117.27
Total	**4,072.65**	**20,834.01**	**24,789.39**	**117.27**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in June totaled $6,027.06.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary	*Number*	*Amount*
Opening Balance		4.01 -
Deposits and Credits	2	4.01
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**0.00**

Deposits and Credits

Date	*Description*	*Amount*
06/24	Close Out-Credit	4.01
	Total	**4.01**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/24	0.00						

Analysis Fee Explanation

Your analysis fee has been waived this month.

131-00131-B015-00131- -023-5-01-W A - Y -

Primary Account Number: 131-0682996-65

Business Checking

Account # 131-0758735-65 — Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		4,076.66
Deposits and Credits	3	20,830.00
Withdrawals and Debits	3	17,377.08
Checks Paid	9	7,412.31
Ending Balance		**117.27**

Deposits and Credits

Date	Description	Amount
06/24	Asap Grant Pay 062403 062303E0000120	20,000.00
07/14	Online Bnkg Trnsf Fr Chk # 131-0771331-66 455998	800.00
07/15	Overdraft Fee Adjustment	30.00
	Total	**20,830.00**

Withdrawals and Debits

Date	Description	Amount
06/23	American Express Elec Remit 062303 030622060013676	2,347.08
06/24	Online Bnkg Trnsf To Chk # 131-0771331-65 535622	15,000.00
07/11	Insufficient Funds Service Fee	30.00
	Total	**17,377.08**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10978	06/26	2,160.00	10983	07/09	281.57	10988*	07/10	837.94
10979	06/23	647.88	10984	07/02	52.30	10989	06/26	2,530.00
10982*	06/25	50.48	10985	06/23	38.89	10991*	07/11	813.25

** indicates gap in check sequence*

Total (9 checks) **7,412.31**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
06/23	1,042.81	06/26	1,302.33	07/10	130.52	07/15	117.27
06/24	6,042.81	07/02	1,250.03	07/11	712.73-		
06/25	5,992.33	07/09	968.46	07/14	87.27		

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-01-W A - Y -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	—	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

Attention Business Banking Checking Customers — Computer Aided Surgery Inc

Your next statement will reflect a change in the earnings credit rate. Effective August 1, you'll earn $.108 per $100 of monthly average collected balances. Your earnings credit offsets monthly maintenance, activity, and service fees, and all linked Business Banking Checking accounts contribute towards the monthly average collected balance.

131-00131-B015-00131- -023-5-01-W A - Y -

Primary Account Number: 131-0682996-65

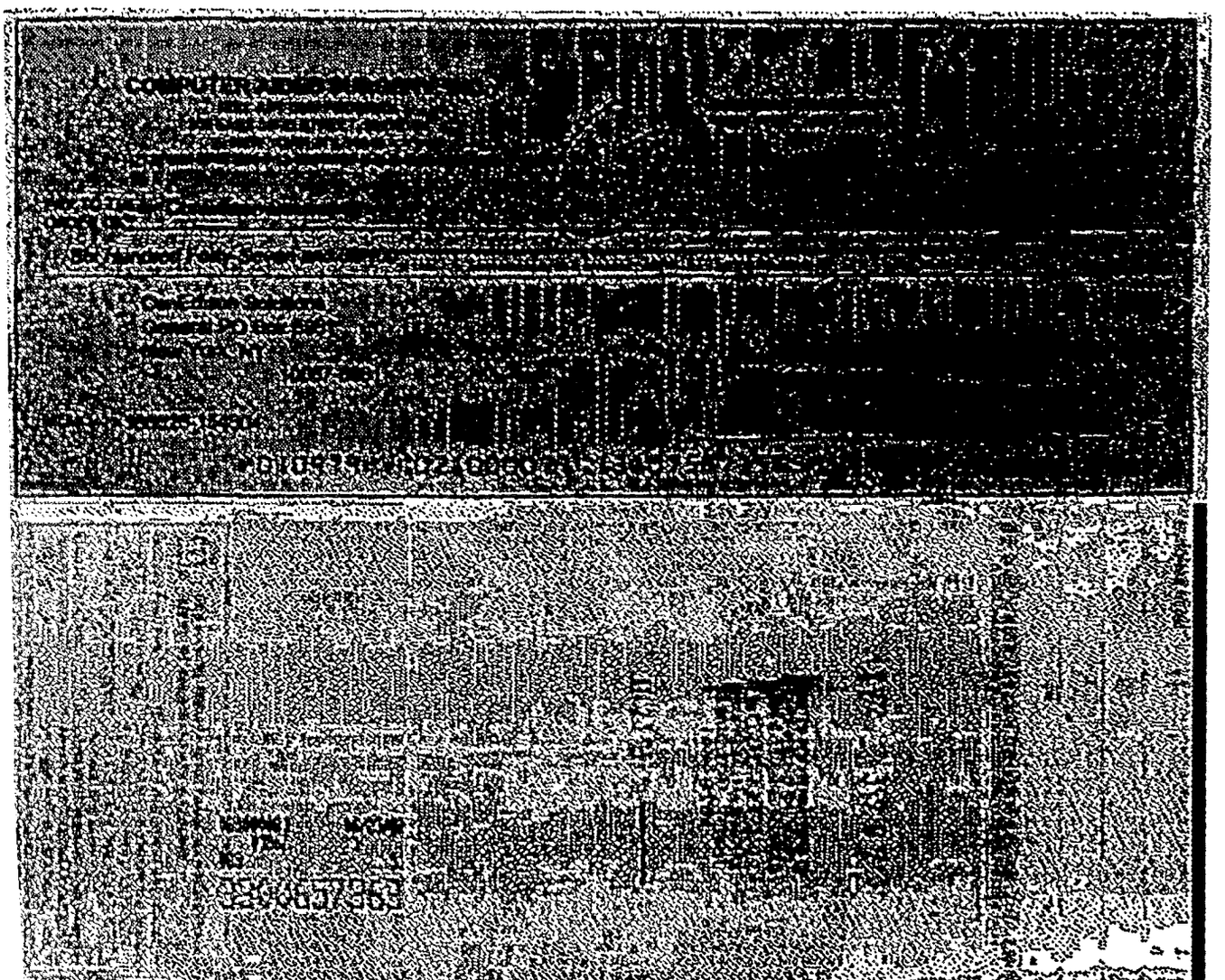
Call 1-800-CHASE38 for all your business service needs.

The Small Business ServiceLine[SM] connects you directly to our team of Small Business experts.

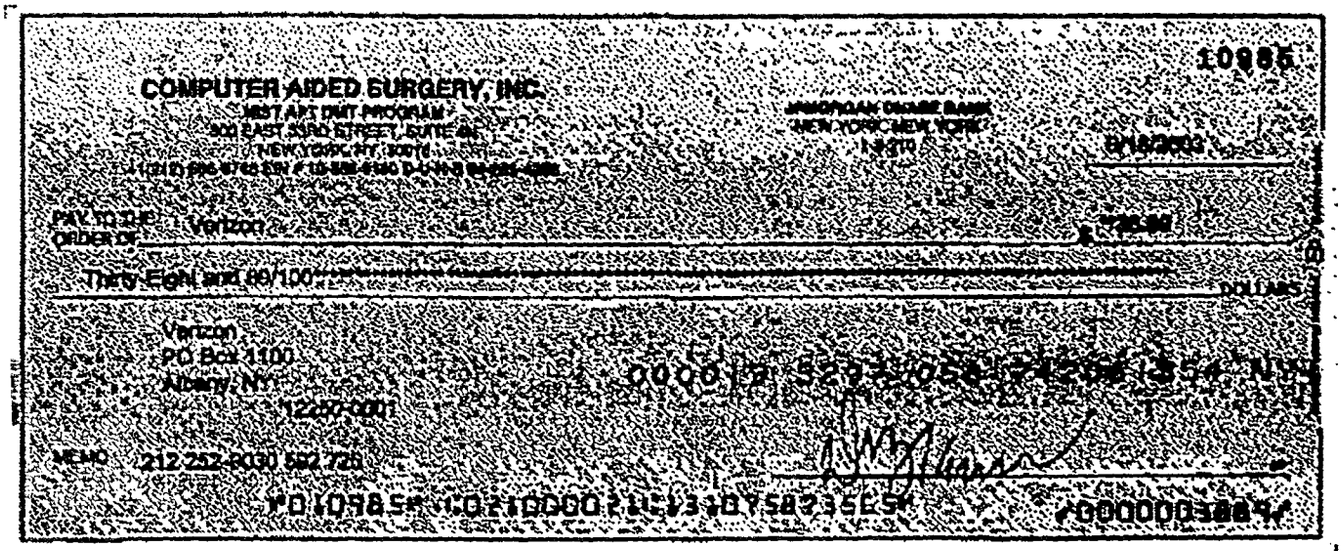
- **Check balances, verify deposits, stop payments**
- **Transfer funds between linked accounts**
- **Order checks and deposit slips**
- **Obtain copies of statements and checks**

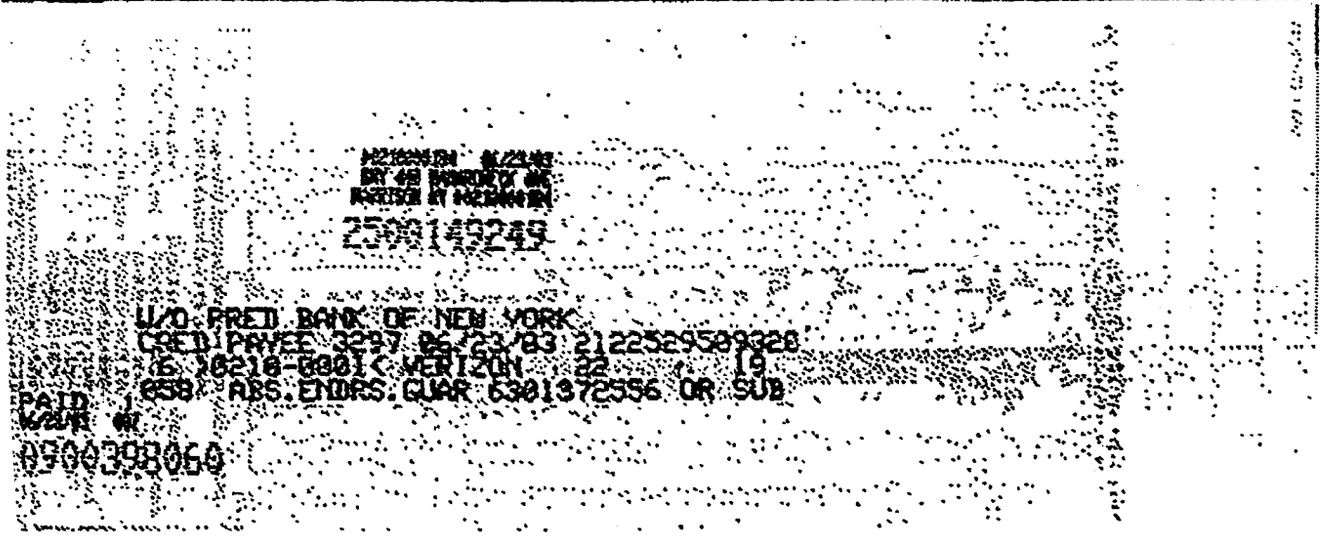
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0033657363 Posting date 23-JUN-03

10979



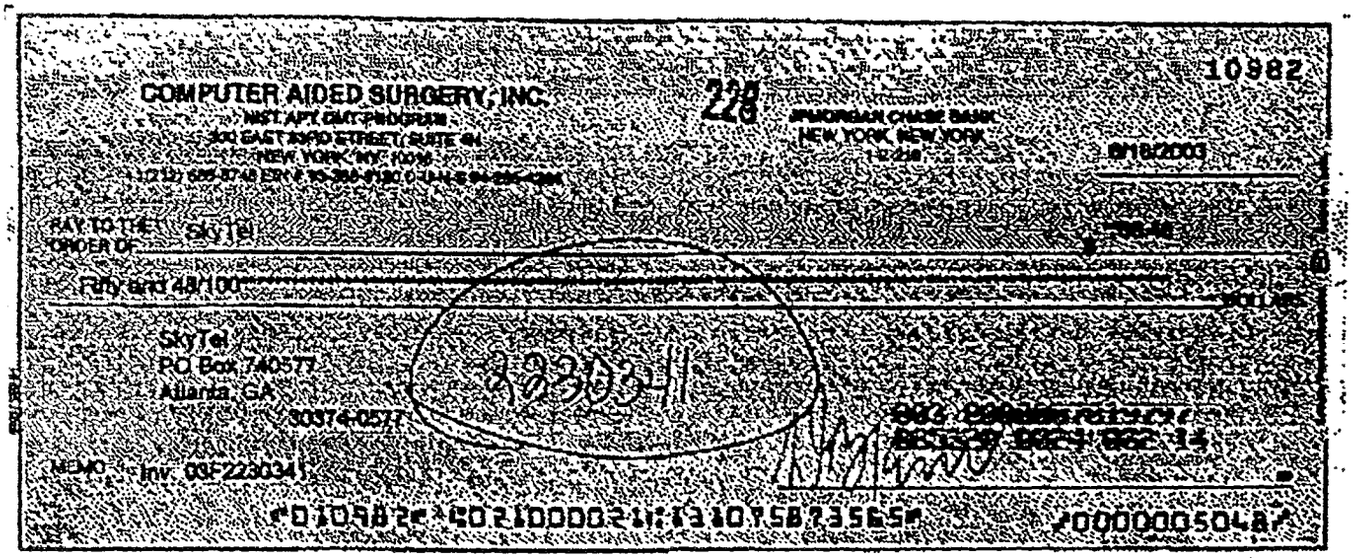
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012670939 Posting date 23-JUN-03

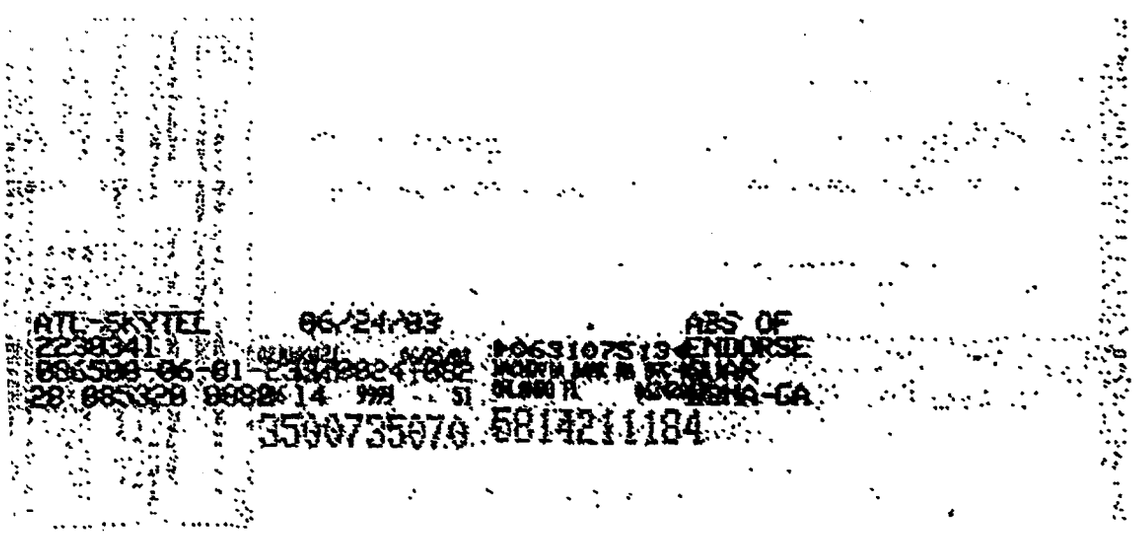




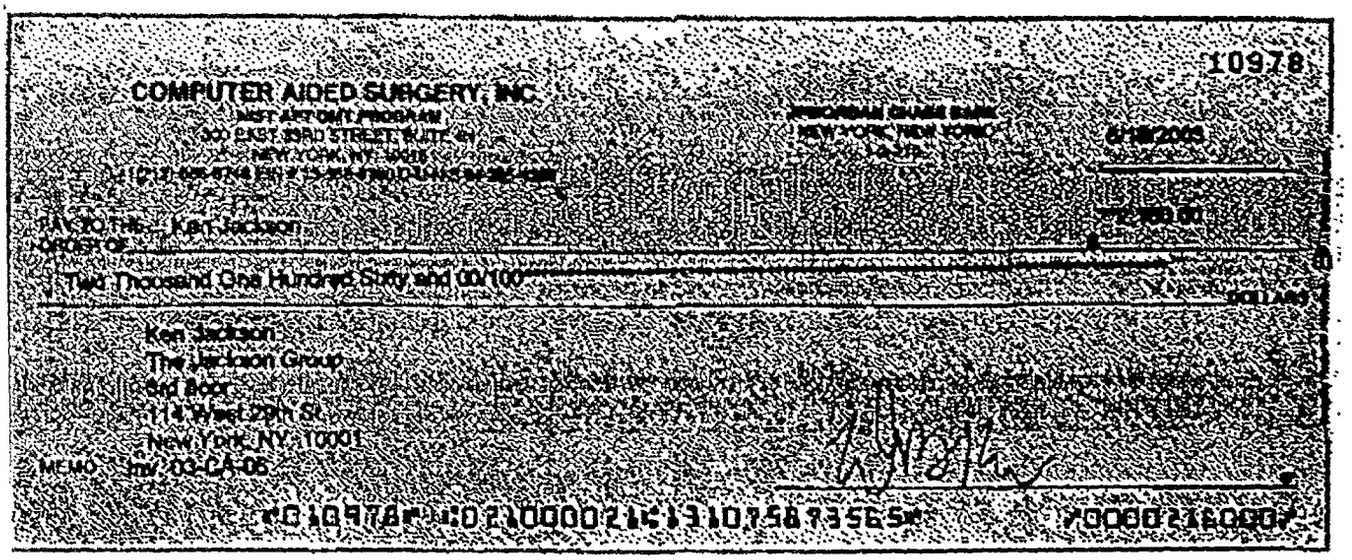
3254

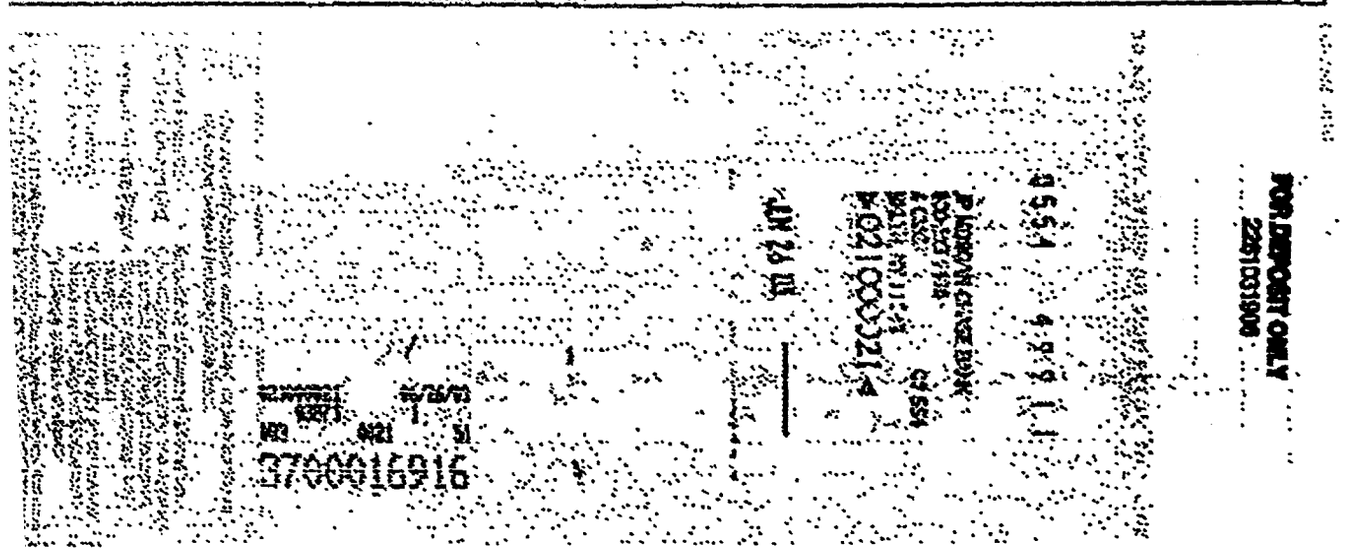
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0035735070 Posting date 25-JUN-03



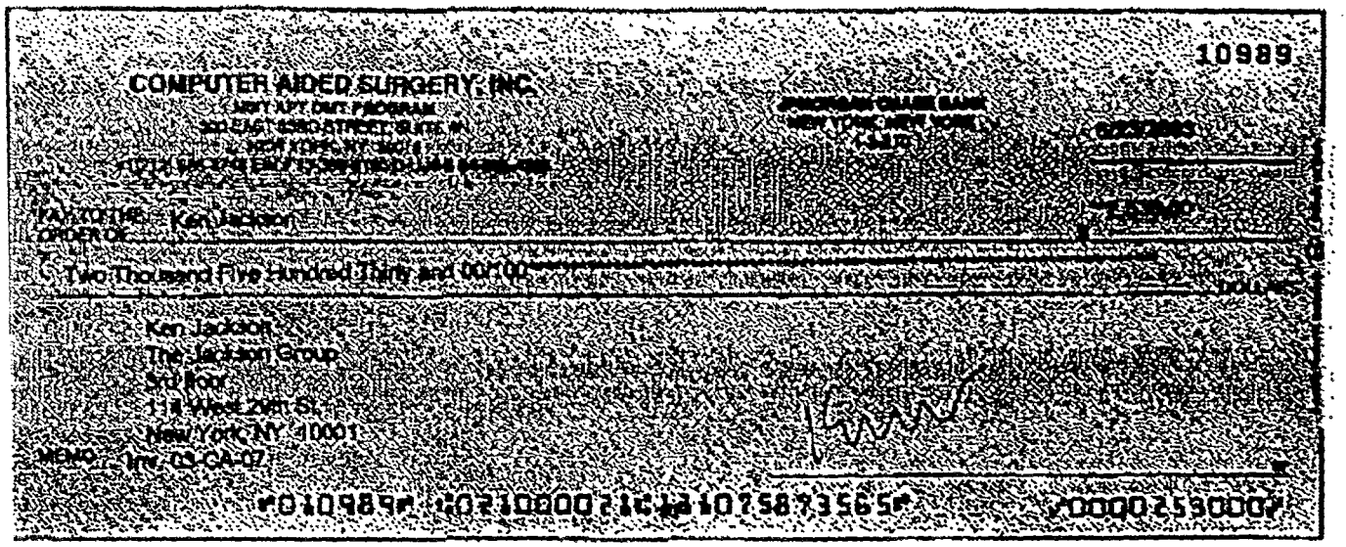


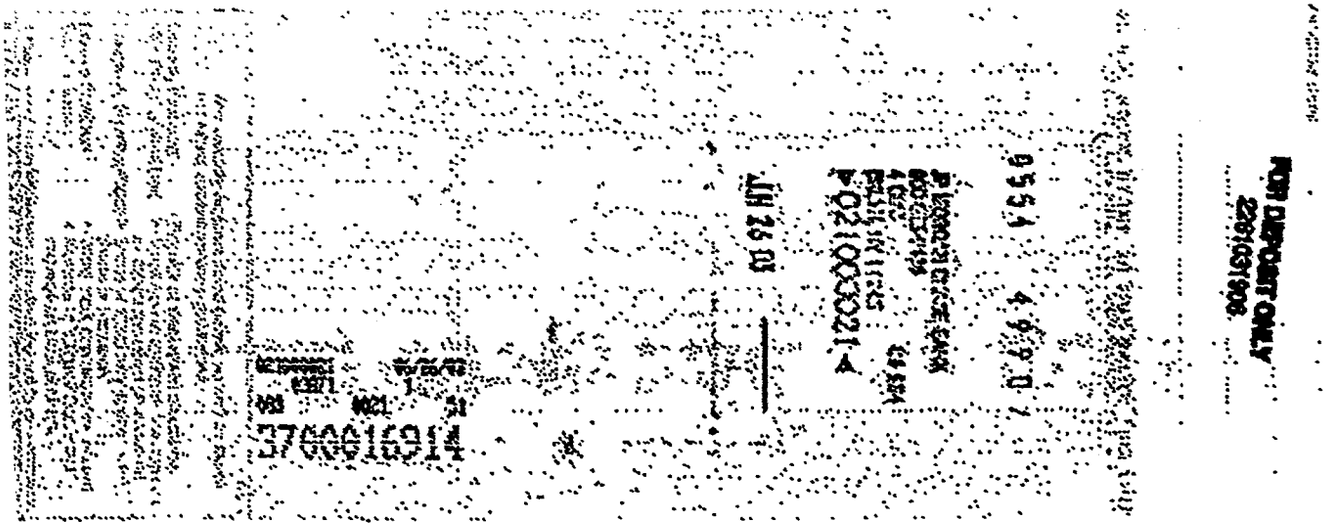
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0037016916 Posting date 26-JUN-03



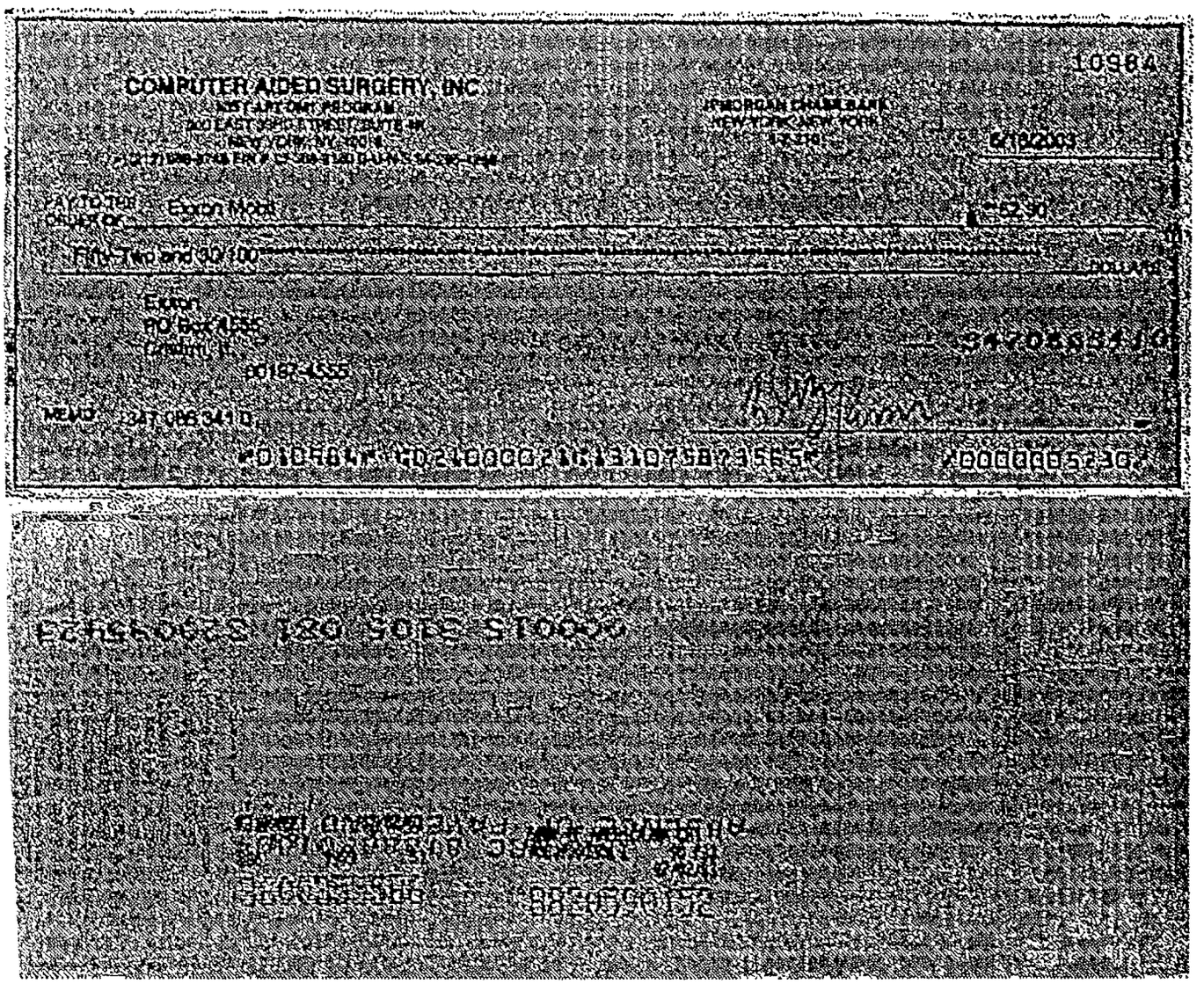


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0037016914 Posting date 26-JUN-03

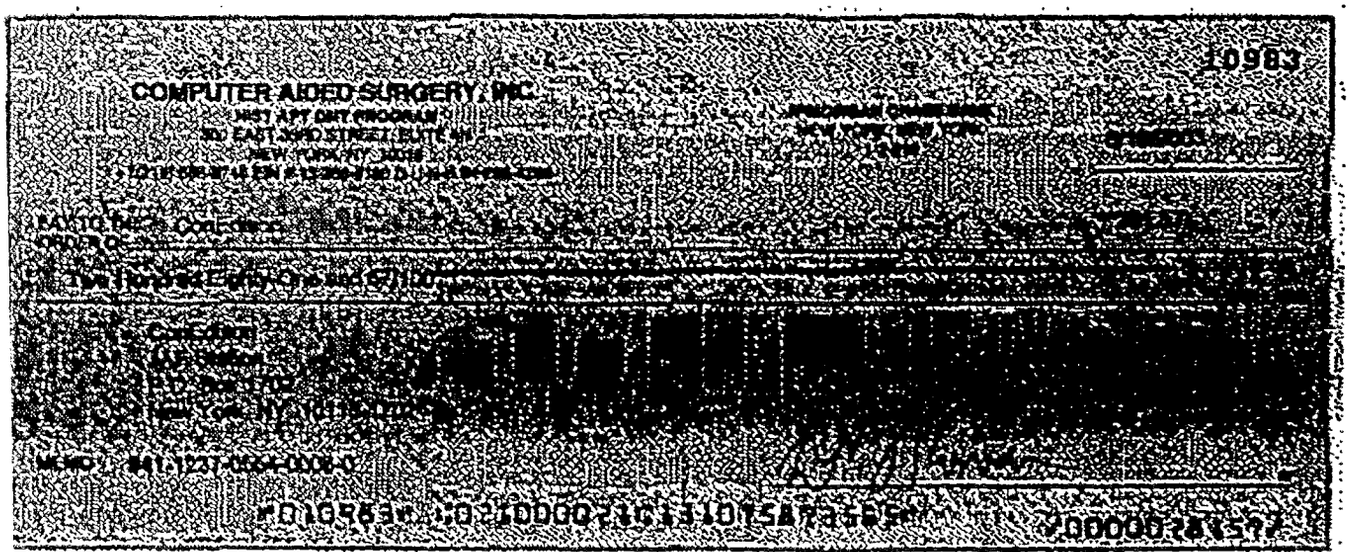




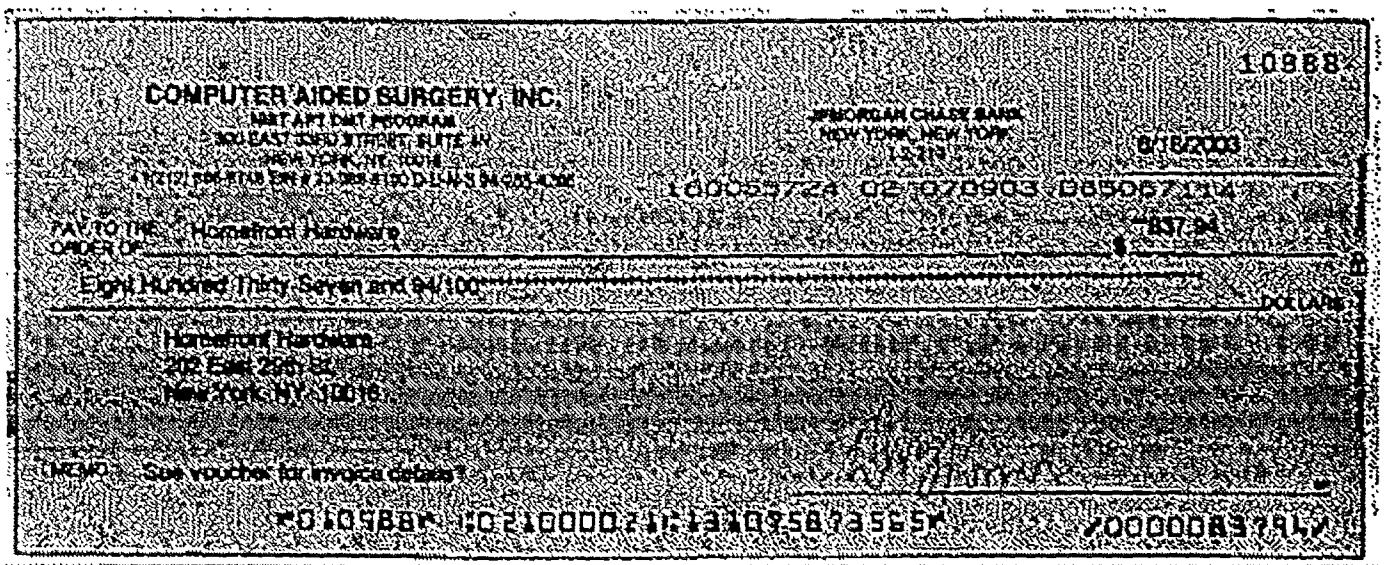
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0036355586 Posting date 02-JUL-03

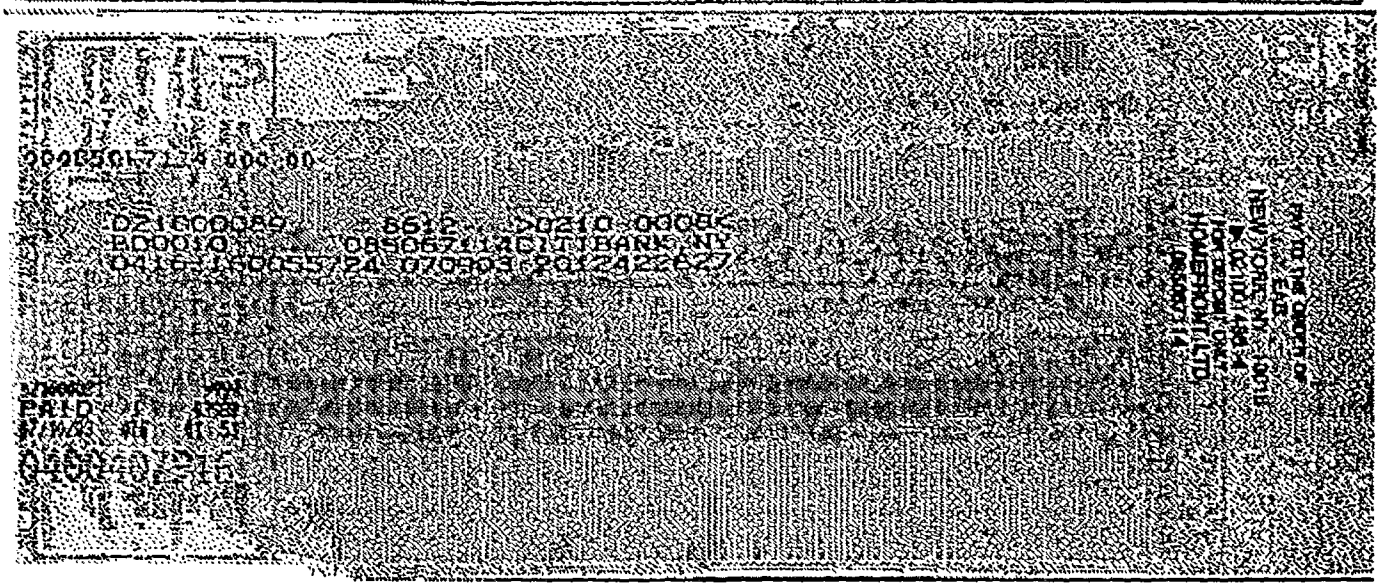


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0012720114 Posting date 09-JUL-03

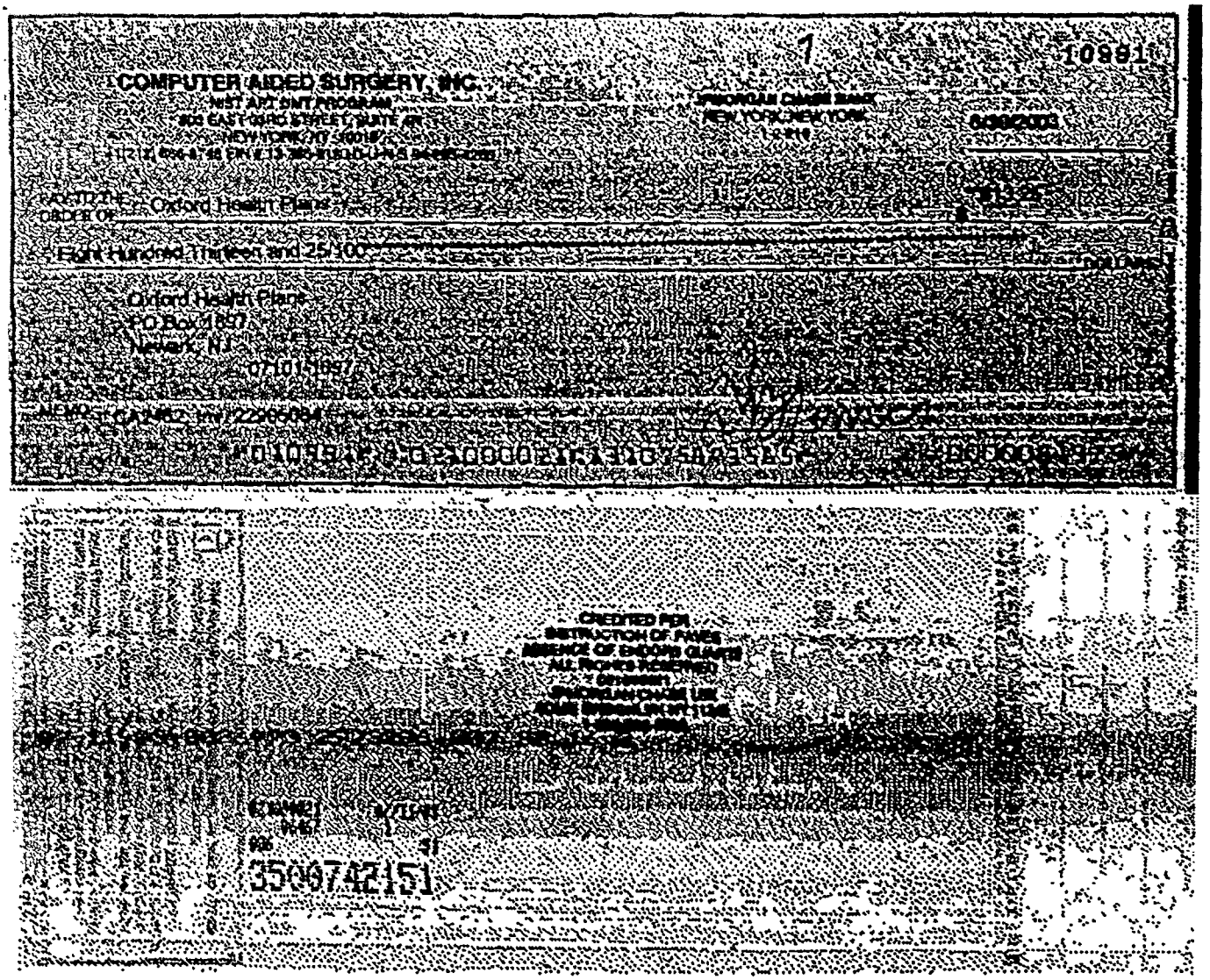


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G0981-12JAN05
Sequence number 0004407916 Posting date 10-JUL-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0035742151 Posting date 11-JUL-03



131-00131-B015-00131- -023-5-03-W X - N -

COMPUTER AIDED SURGERY INC
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Customer Service
Call Small Business ServiceLine at 1-800-CHASE38
- Small Business Experts - 6 a.m. to midnight ET
- Updated Account Information
- Transfer Funds/Pay Bills
- Hearing impaired call 1-800-CHASETD

Access Accounts, Make Payments, Transfer Money
Chase Online℠ for Small Business
www.chase.com/cosb

Primary Account Number: 131-0682996-65
Number of Checks Enclosed: 0

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking	*Opening Balance*	*Total Credits*	*Total Debits*	*Ending Balance*
Business Checking 131-0682996-65	0.00	0.00	0.00	0.00
Business Checking 131-0758735-65	117.27	45.64	162.91	0.00
Total	**117.27**	**45.64**	**162.91**	**0.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Information

Your combined Business Banking balances in July totaled $367.80.

Business Checking — Account # 131-0682996-65 — Computer Aided Surgery Inc

Summary

	Number	*Amount*
Opening Balance		0.00
Deposits and Credits	0	0.00
Withdrawals and Debits	0	0.00
Checks Paid	0	0.00
Ending Balance		**0.00**

Analysis Fee Explanation

Your analysis fee has been waived this month.

131-00131-B015-00131- -023-5-03-W X - N -

Primary Account Number: 131-0682996-65

Business Checking

Account # 131-0758735-65

Computer Aided Surgery Inc

Summary

	Number	Amount
Opening Balance		117.27
Deposits and Credits	1	45.64
Withdrawals and Debits	1	162.91
Checks Paid	0	0.00
Ending Balance		**0.00**

Deposits and Credits

Date	*Description*	*Amount*
07/25	Deposit	45.64
	Total	**45.64**

Withdrawals and Debits

Date	*Description*	*Amount*
08/04	Online Bnkg Trnsf To Chk # 131-0771331-66 097246	162.91
	Total	**162.91**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
07/25	162.91	08/04	0.00				

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B015-00131- -023-5-03-W X - N -

Primary Account Number: 131-0682996-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	−	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement.

GIVE YOUR BUSINESS A BOOST! **Computer Aided Surgery Inc**

Apply for a Business Revolving Credit Line today. It's a flexible, easily accessible line of credit with a fixed repayment period. Use when you need to pay taxes, cover temporary cash-flow needs, finance receivables, purchase inventory or take advantage of seasonal opportunities.

Call 1-800-CHASE24 and select option #4 to apply

131-00131-B015-00131- -023-5-03-W X - N -

Primary Account Number: 131-0682996-65

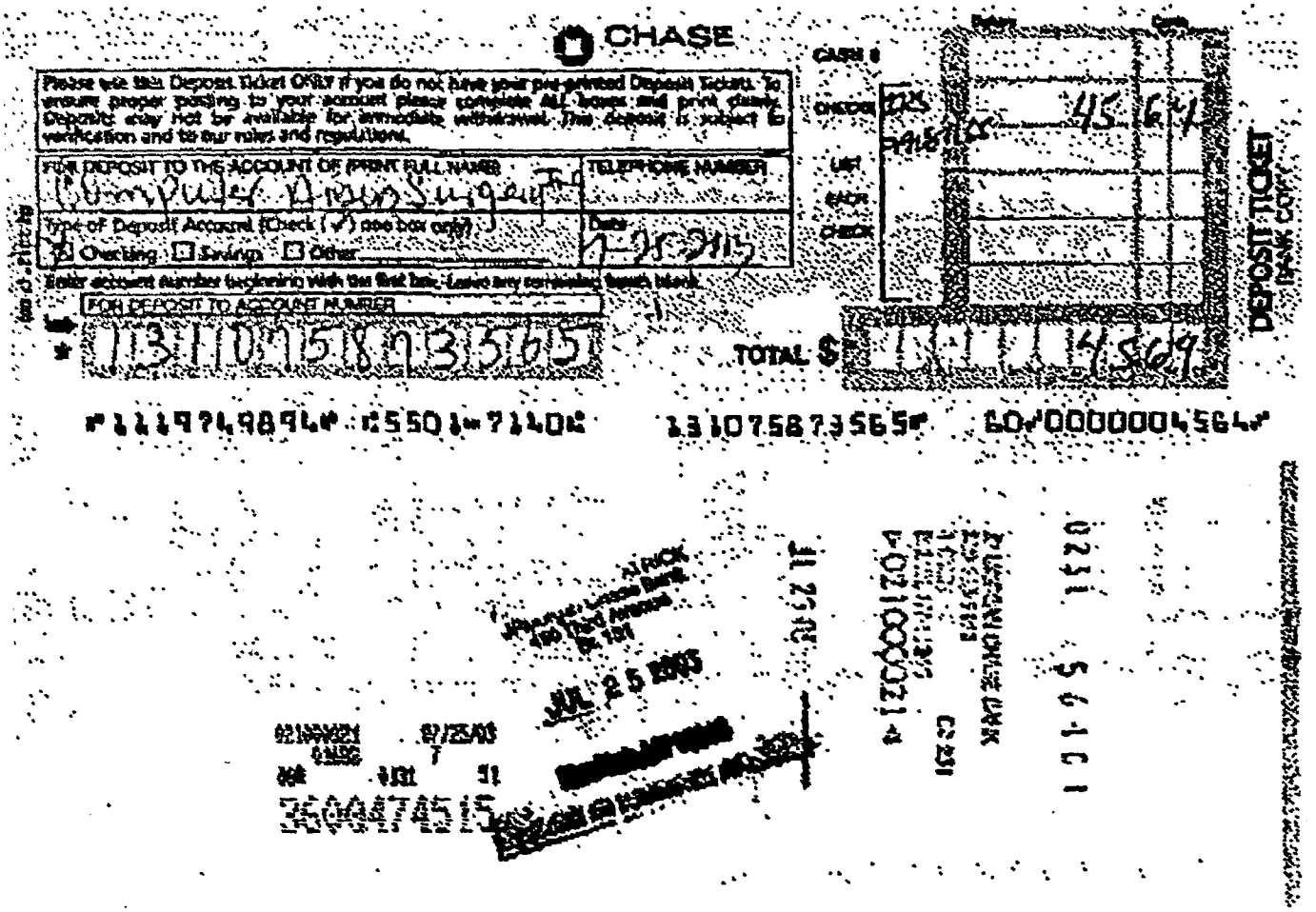
ANNOUNCING IMPROVED CHECK COVERAGE FOR SMALL BUSINESS CUSTOMERS!

We've improved Chase Check Coverage to better meet your business checking needs.

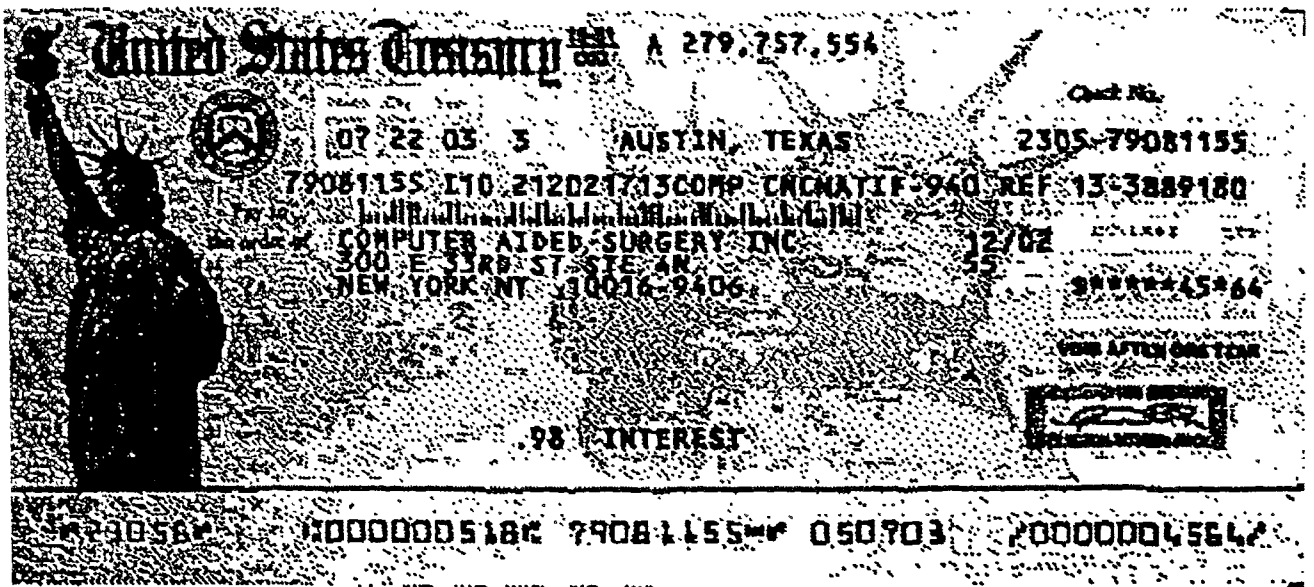
- Increased overdraft protection by linking up to nine protecting accounts. You specify the order of linked accounts, so needed funds are moved (up to available balances) according to your pre-set instructions.
- Overdraft protection now includes debit card transactions
- Immediate access to ATM-deposited checks up to your daily ATM withdrawal limit and available balances in your checking account
- Same day check writing against deposited funds
- Sole proprietors can link both business and personal accounts
- Pay only a $5.00 transaction fee each time funds are swept into your checking account to cover an overdraft

Enroll in Chase Check Coverage today. Just stop by a branch and speak to a Small Business Representative, call Small Business ServiceLine℠ at 1-800-CHASE38, or visit us online at: **chase.com/smallbusiness**

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0036474515 Posting date 25-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1768-20OCT04
Sequence number 0036474516 Posting date 25-JUL-03



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 6

Exclusive Offer for **Chase** Customers

SAVE $15 ON NON-PEAK TICKETS

The 2002 Edition of the Radio City Christmas Spectacular presented by JPMorgan Chase offers a host of thrills, including Santa's magical 3-D sleigh ride, plus family favorites like the "Parade of the Wooden Soldiers". Order today and receive $15 off select non-peak tickets. Do something spectacular this Christmas – Come to Radio City Music Hall!

RADIO CITY CHRISTMAS SPECTACULAR THE ROCKETTES

PRESENTED BY JPMorganChase

How to order:
1) Log onto www.radiocity.com. Click on a valid performance and input the code "LJPMC" in the promotional code box on the purchase page.
2) Bring this coupon to the Radio City or Madison Square Garden Box offices, Ticketmaster outlets, or The Wiz.

Offer valid ONLY when you ask for "LJPMC" when purchasing tickets. Discount offers not valid on VIP or Prime seating, preview, or previously purchased tickets. Offer subject to availability and may not be combined with any other offer. Tickets are not refundable or exchangeable. Outlet, Internet and telephone orders are subject to Ticketmaster service charges. A $4.50 per ticket facility charge is included in the price of each ticket. Other restrictions may apply. Offer expires January 5, 2003

Summary of Accounts

	Checking and Savings	Account Number	Opening Balance	Ending Balan
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 0.77	$ 2,811.
	Select High Yield Savings	131-6062954-01	$ 5,019.51	$ 2,021
	Total		**$ 5,020.28**	**$ 4,833**

		Account Number	As of	Available Credit	Balance O
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	10/10	$ 2,366.00	$ 2,13
	Total			**$ 2,366.00**	**$ 2,13**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

DON'T LET HALLOWEEN SHOPPING SCARE YOU!

Use your Chase Banking Card with the MasterCard(R) logo to pay for Halloween costumes, decorations and candy! It's safe, it's easy and it's convenient. Use it wherever MasterCard cards are accepted for all your purchases. You'll write fewer checks, reduce your trips to the ATM, and most of all have more time to spend on things that matter most.

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 0.77	Average Balance	$ 1,472.67
Deposits and Credits	$ 29,175.74	Interest Earned for 28 Day(s)	$ 0.95
Checks, Withdrawals and Debits	$ 26,364.55	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 2,811.96**	Interest Credited in 2002	$ 7.19
		Interest Rate(s):	09/13 to 10/10 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
09/13	Deposit	$ 15,000.00
09/19	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 2,074.79
09/20	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,000.00
09/23	Deposit	$ 156.25
09/23	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 923.75
09/30	ATM Transfer From Sav # 131-6062954-01 On 09/30 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 000724	$ 3,000.00
10/04	Deposit	$ 5,000.00
10/04	Deposit	$ 20.00
10/07	Deposit	$ 2,000.00
10/10	Interest Credit	$ 0.95
Total		**$ 29,175.74**

Withdrawals and Debits

Date	*Description*	*Amount*
09/13	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 5,998.55
09/13	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 2,299.29
09/13	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 980.66
09/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
09/16	ATM Withdrawal On 09/14 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 007508	$ 80.00
09/17	Mbna America Online Pmt 091702	$ 1,000.00
09/18	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 6,077.5
09/19	ATM Withdrawal On 09/18 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 008880	$ 80.0
09/23	ATM Withdrawal On 09/20 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 009628	$ 80.0

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65

DR D B KARRON

(continued)

Withdrawals and Debits

Date	Description	Amount
09/30	ATM Payment To PC # 7671-1310-1117-9120 On 09/30 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 000725	$ 2,000.00
10/01	ATM Withdrawal On 09/30 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 000726	$ 60.00
10/04	Insufficient Funds Service Fee	$ 20.00
10/07	ATM Withdrawal On 10/05 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 006022	$ 60.00
10/08	Discover Smart Chk 100802	$ 8.99
Total		**$ 18,775.01**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1126	09/13	$ 379.54	1128	09/20	$ 1,000.00	5304*	09/19	$ 150.00
1127	09/23	$ 1,000.00	1129	10/04	$ 5,000.00	5305	10/03	$ 60.00

Total (6 checks) **$ 7,589.54**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/13	$ 5,312.73	09/20	$ 0.00	10/04	$ 880.00
09/16	$ 5,232.73	09/23	$ 0.00	10/07	$ 2,820.00
09/17	$ 4,232.73	09/30	$ 1,000.00	10/08	$ 2,811.01
09/18	$ 1,844.79-	10/01	$ 940.00	10/10	$ 2,811.96
09/19	$ 0.00	10/03	$ 880.00		

Select High Yield Savings

131-6062954-01

DANIEL KARRON

Summary

Opening Balance	$ 5,019.51	Average Balance	$ 3,841.50
Deposits and Credits	$ 2.21	Interest Earned for 28 Day(s)	$ 2.21
Checks, Withdrawals and Debits	$ 3,000.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 2,021.72**	Interest Credited in 2002	$ 20.58
		Interest Rate(s):	09/13 to 10/10 at 0.75%

Deposits and Credits

Date	Description	Amount
10/10	Interest Credit	$ 2.21
Total		**$ 2.21**

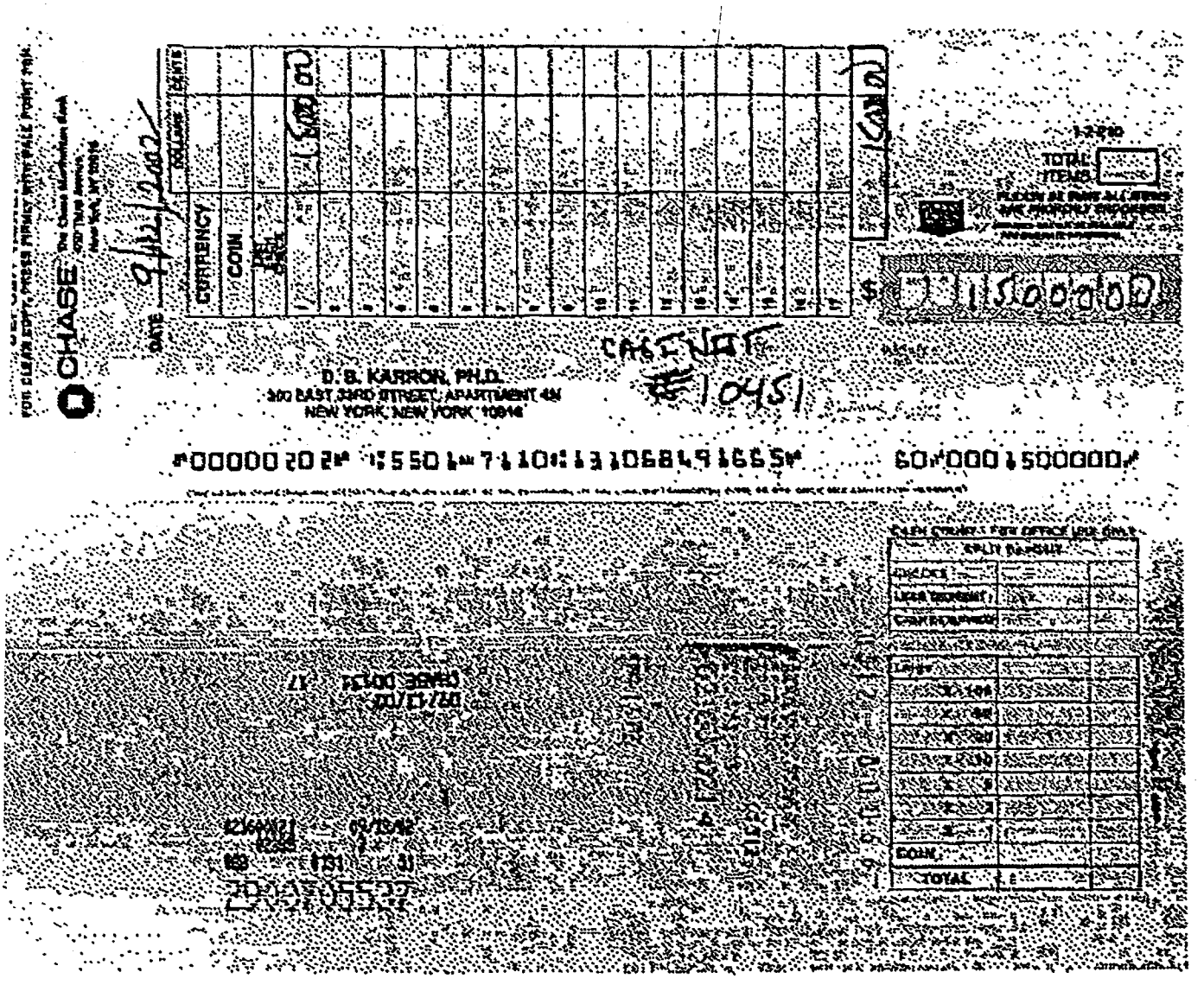
Withdrawals and Debits

Date	Description	Amount
09/30	ATM Transfer To Chk # 131-0684916-65 On 09/30 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 000724	$ 3,000.00
Total		**$ 3,000.00**

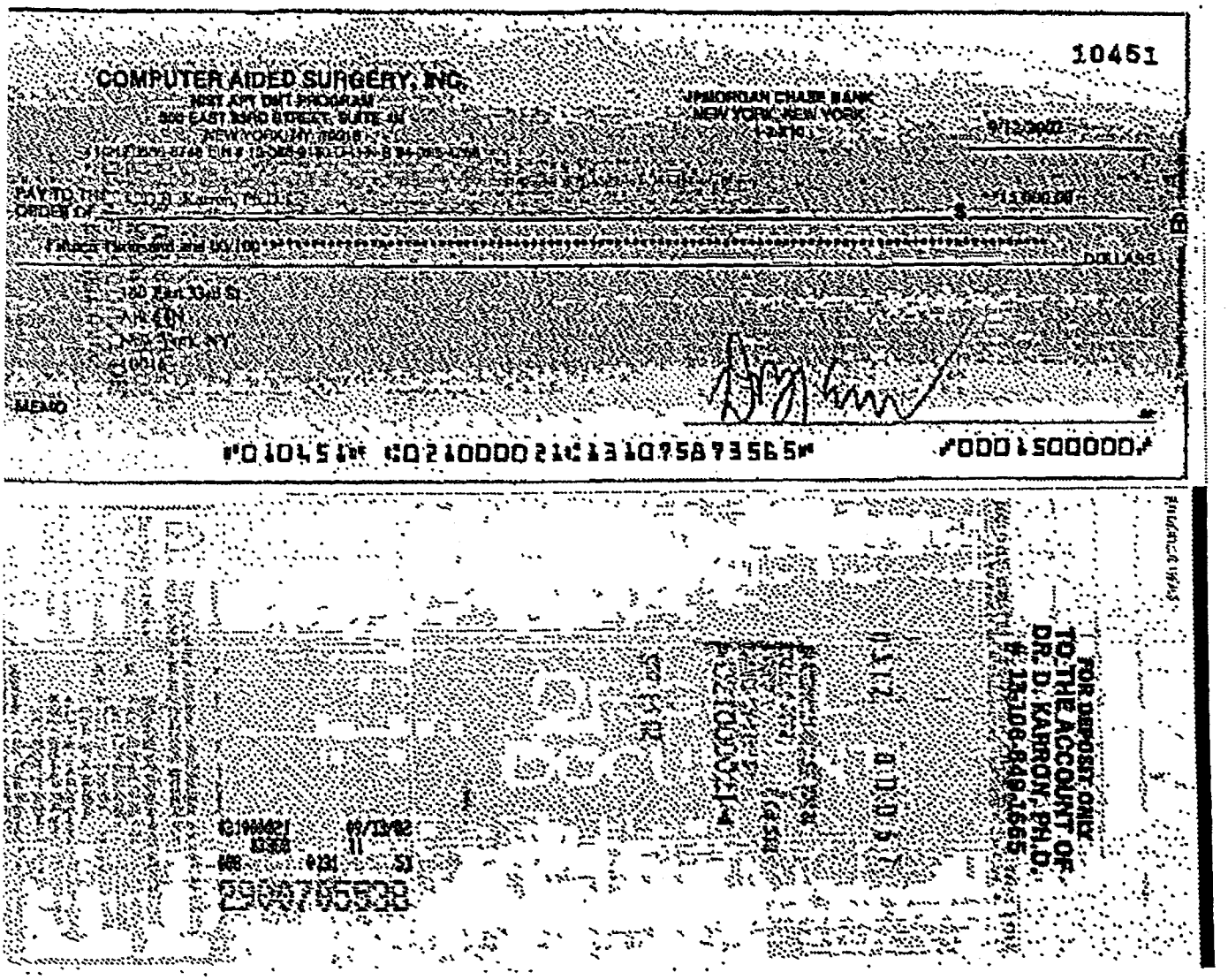
11-Aug-04

1910-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029705537 Posting date 13-SEP-02

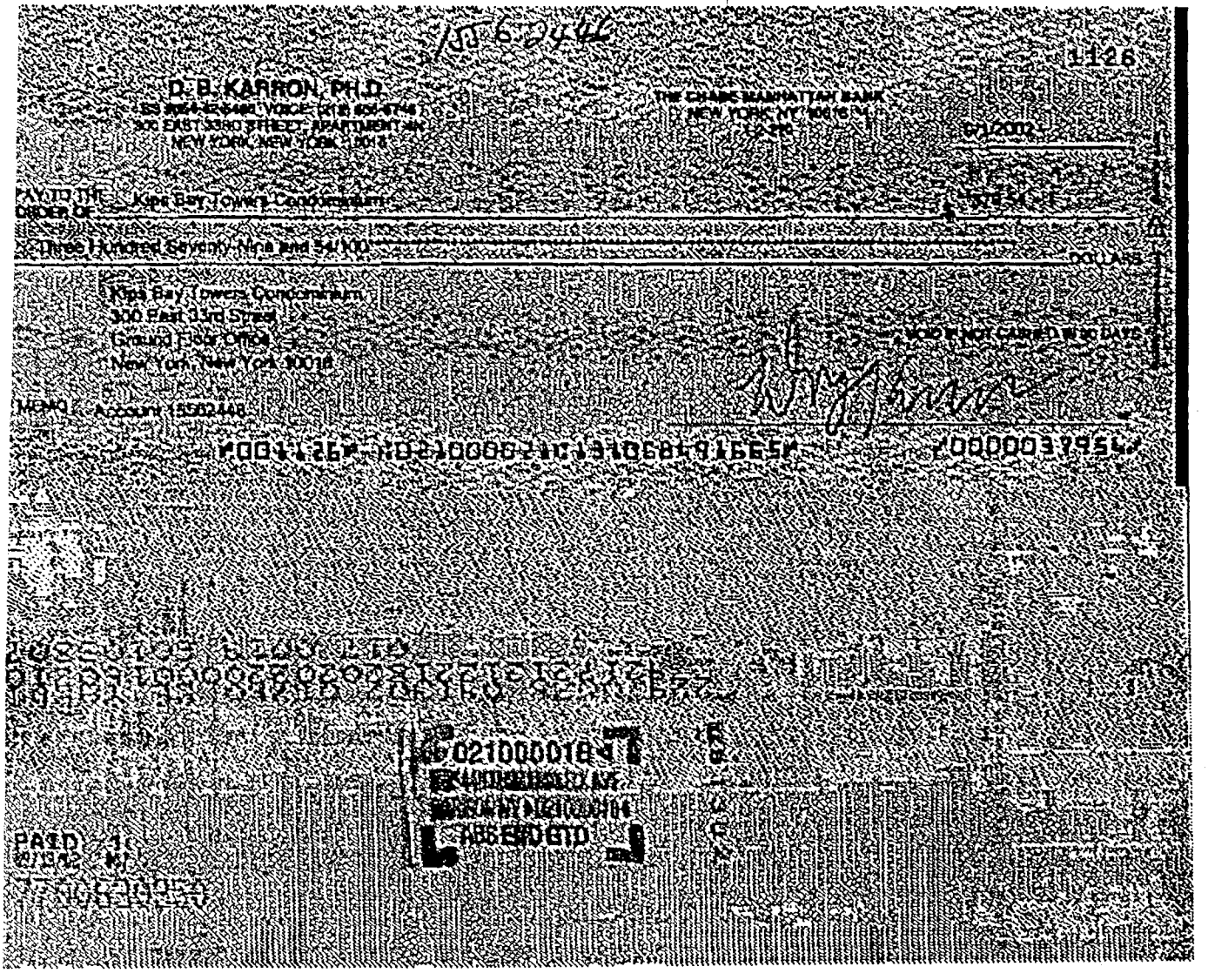


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029705538 Posting date 13-SEP-02



11-Aug-04 1753-10AUG04

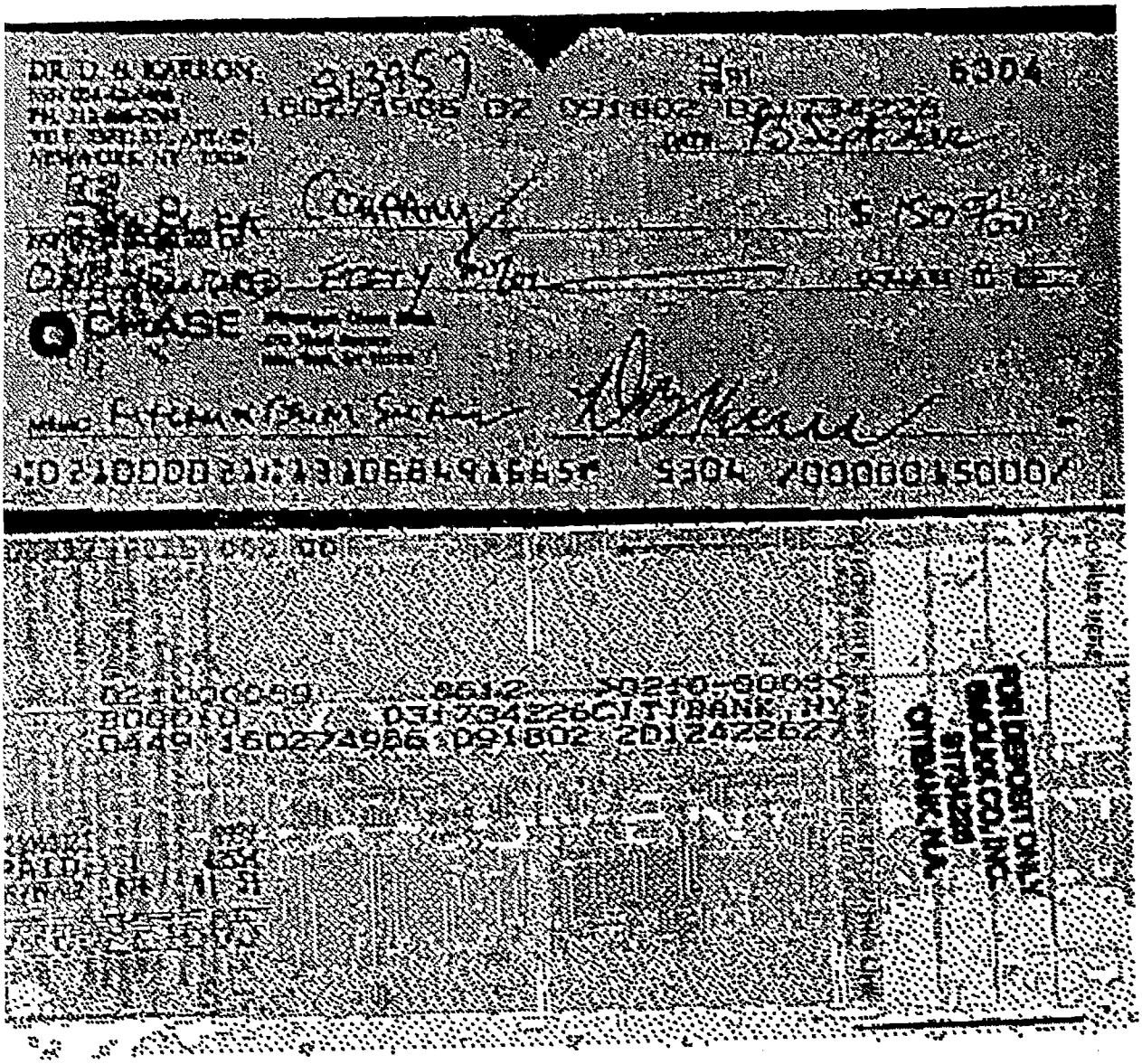
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012257925 Posting date 13-SEP-02



11-Aug-04

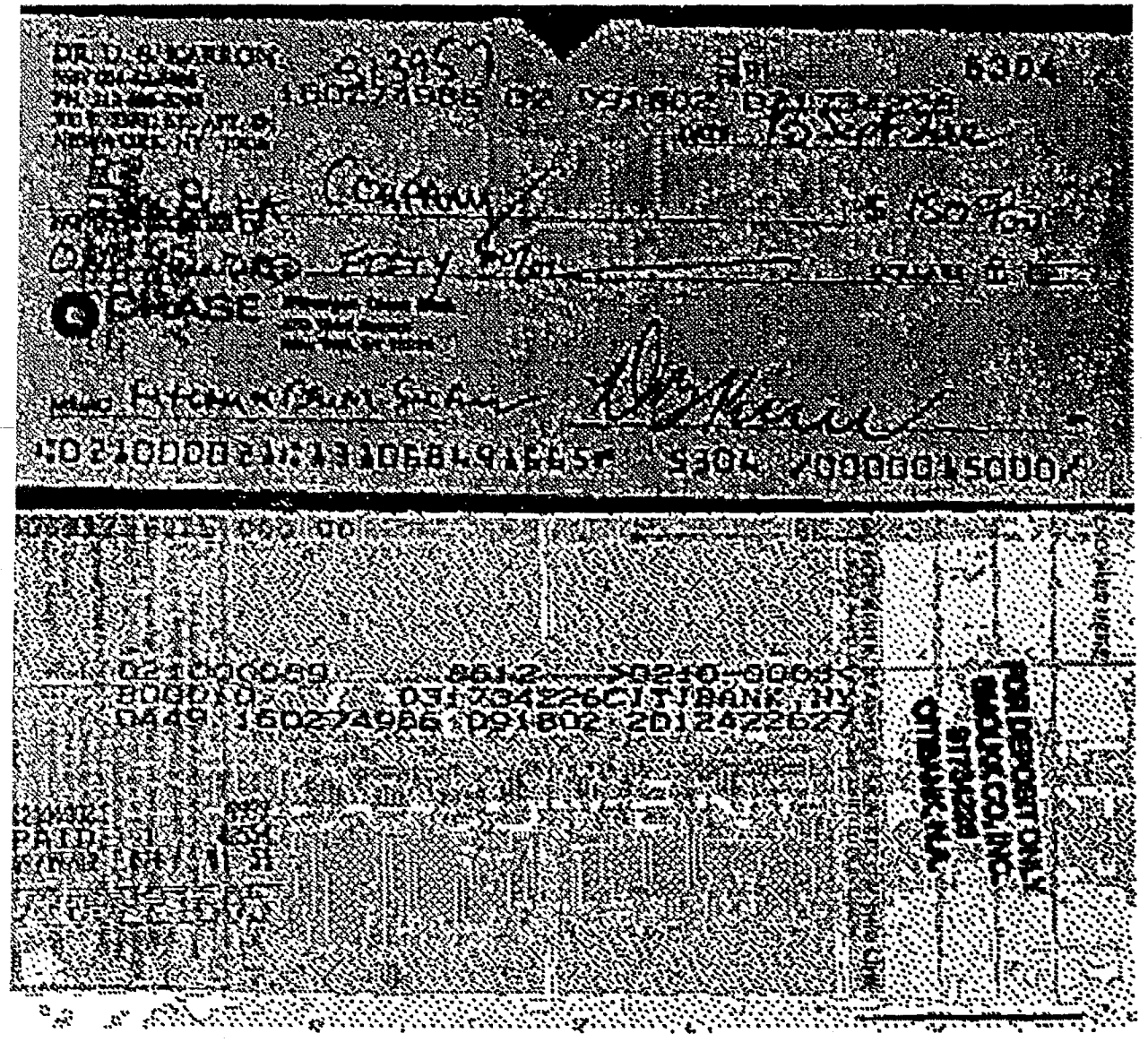
1753-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072221605 Posting date 19-SEP-02

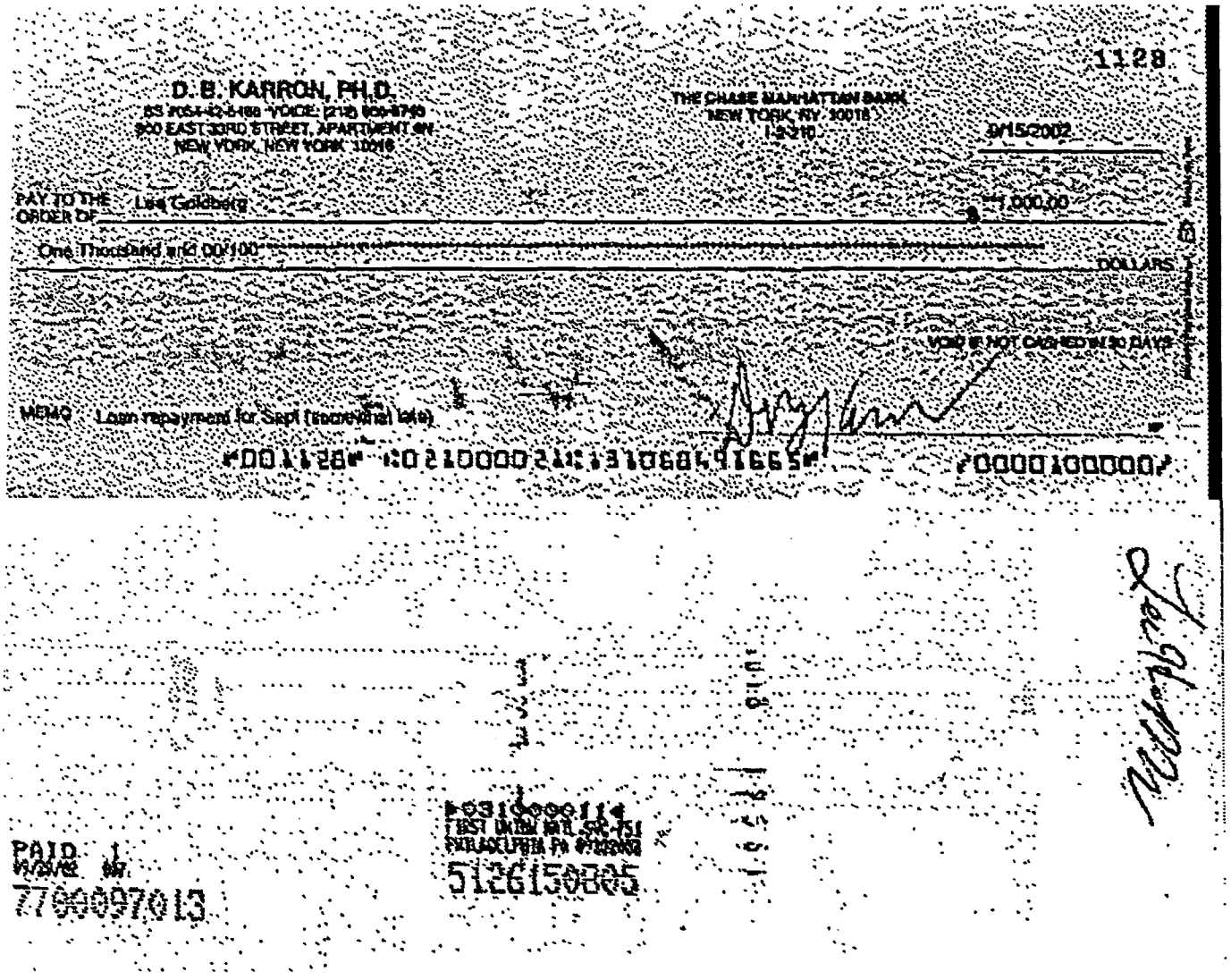


11-Aug-04 1753-10AUG04

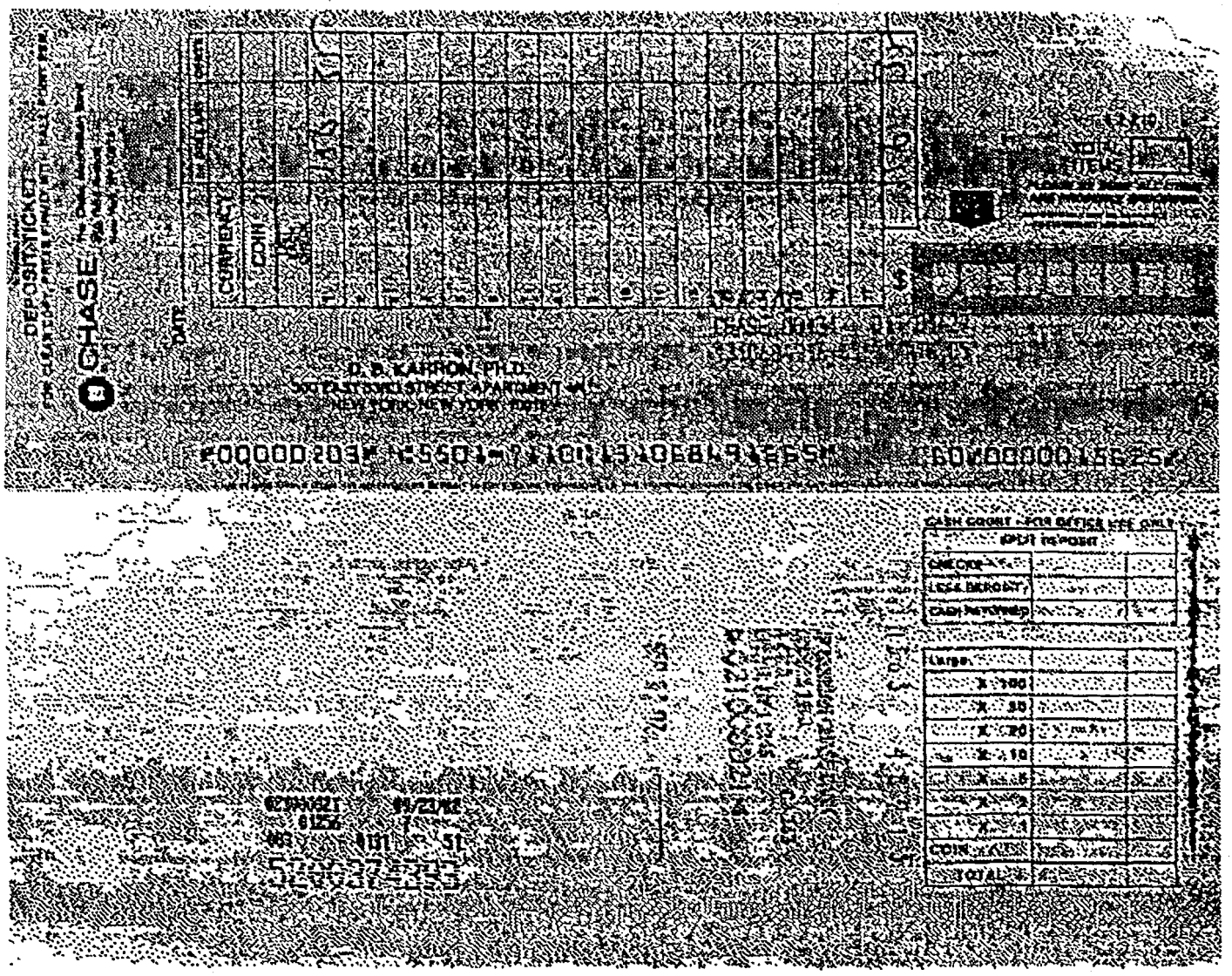
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072221605 Posting date 19-SEP-02



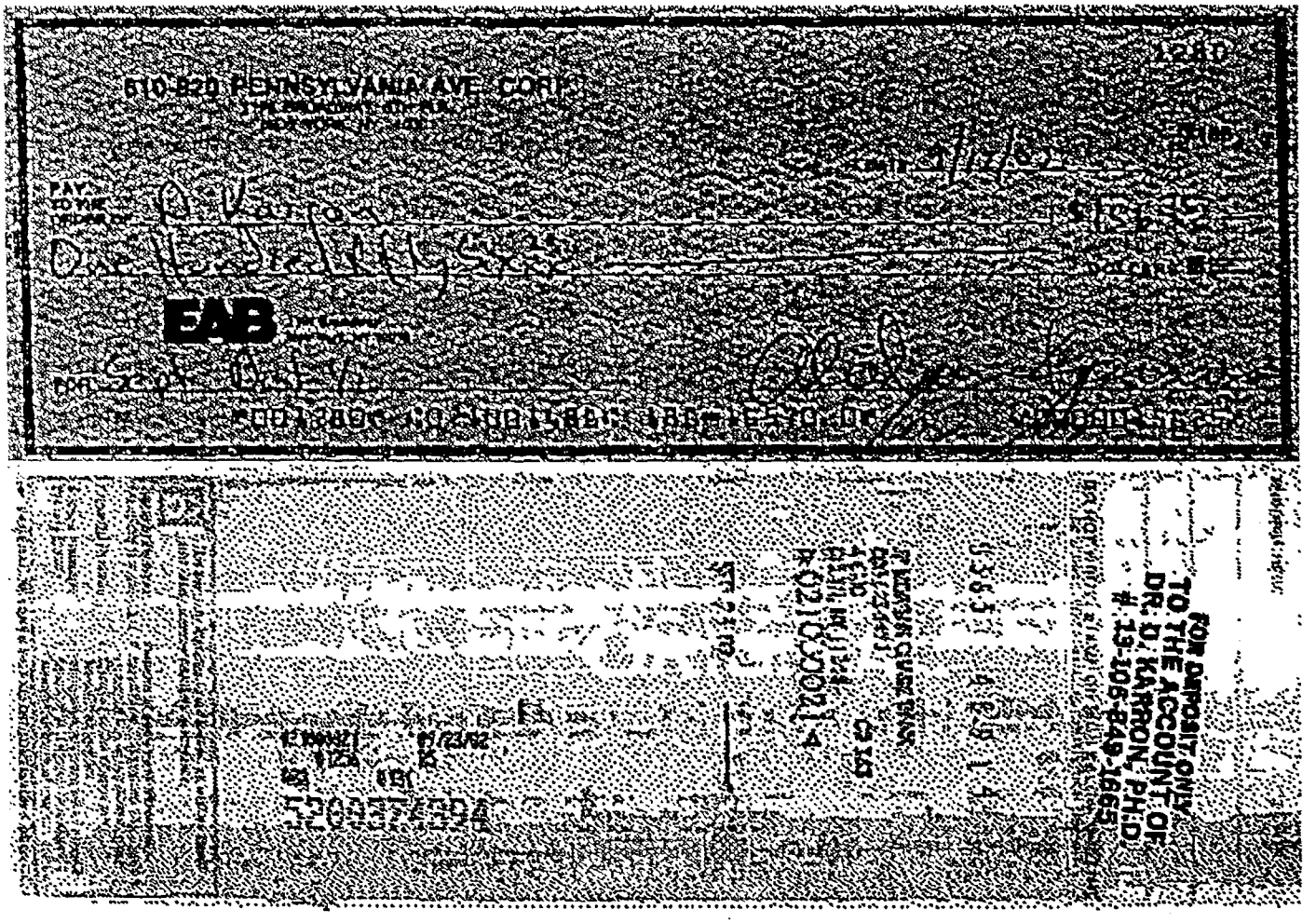
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012381234 Posting date 20-SEP-02



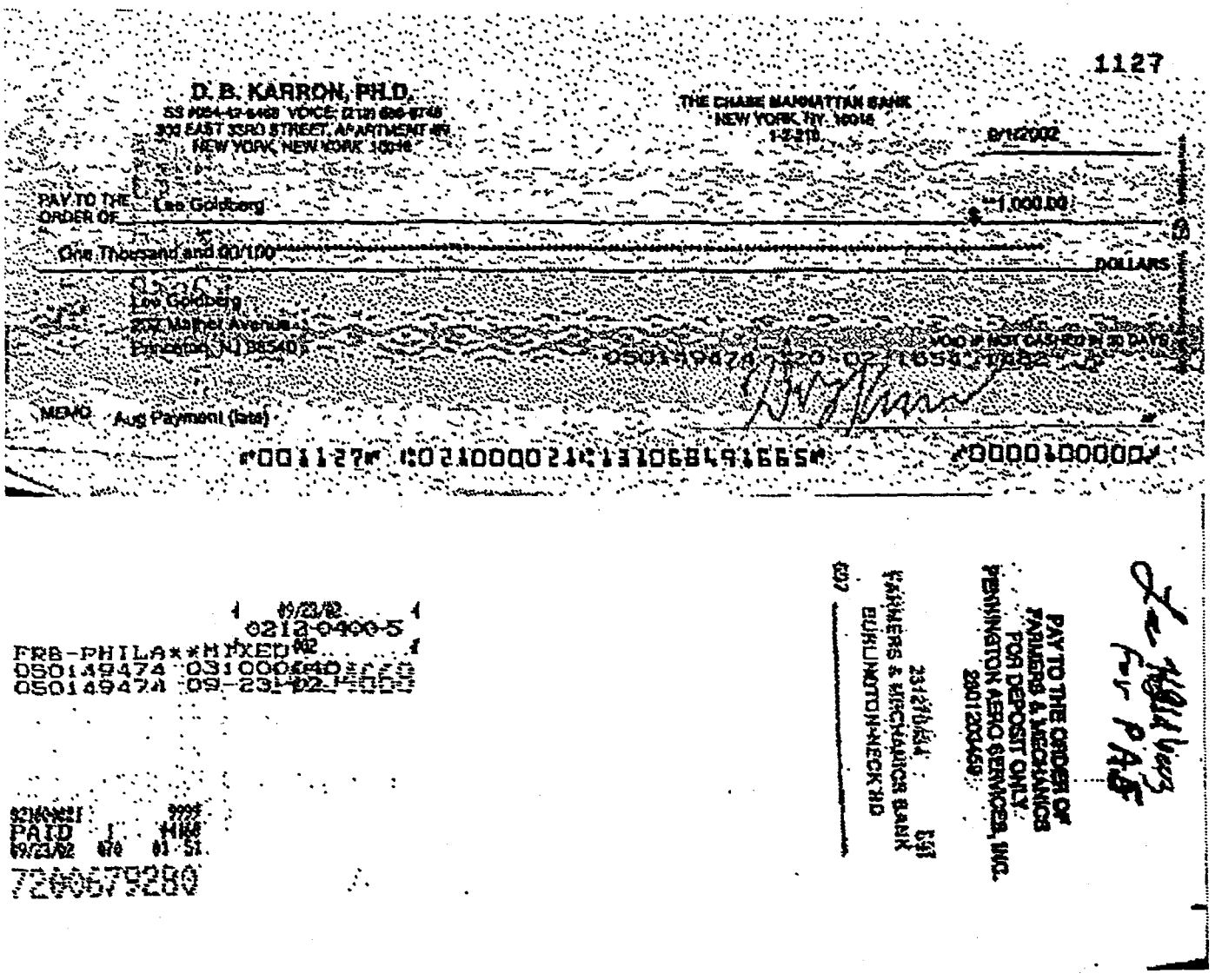
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052374393 Posting date 23-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052374394 Posting date 23-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072679280 Posting date 23-SEP-02



1127

D. B. KARRON, PH.D.
53 [illegible] VOICE: (212) 696-9748
300 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY. 10016
1-2-210

8/12/2002

PAY TO THE ORDER OF Lee Goldberg $ 1,000.00

One Thousand and 00/100 DOLLARS

Lee Goldberg
200 Mather Avenue
Princeton, NJ 08540

VOID IF NOT CASHED IN 30 DAYS

0501149474 1:20-02 1655 1:0885 2

MEMO Aug Payment (late)

⑈001127⑈ ⑆021000021⑆ 13106849 1655⑈ ⑈0000100000⑈

PAY TO THE ORDER OF
FARMERS & MECHANICS
FOR DEPOSIT ONLY
PENNINGTON AERO SERVICES, INC.
2001200469

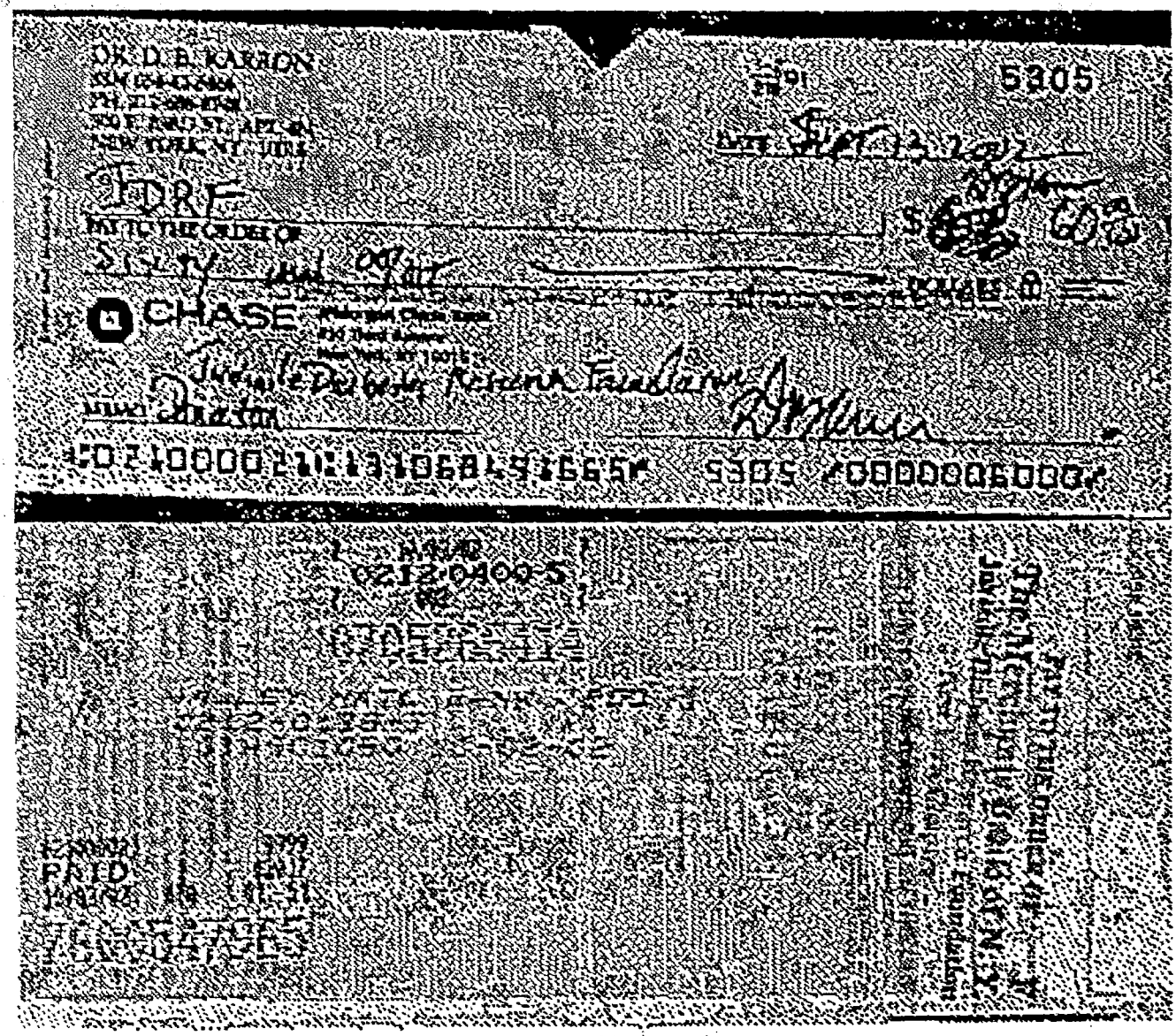
231270154 1551
FARMERS & MECHANICS BANK
BURLINGTON-NEWTOWN RD
007

Lee Goldberg
For PASE

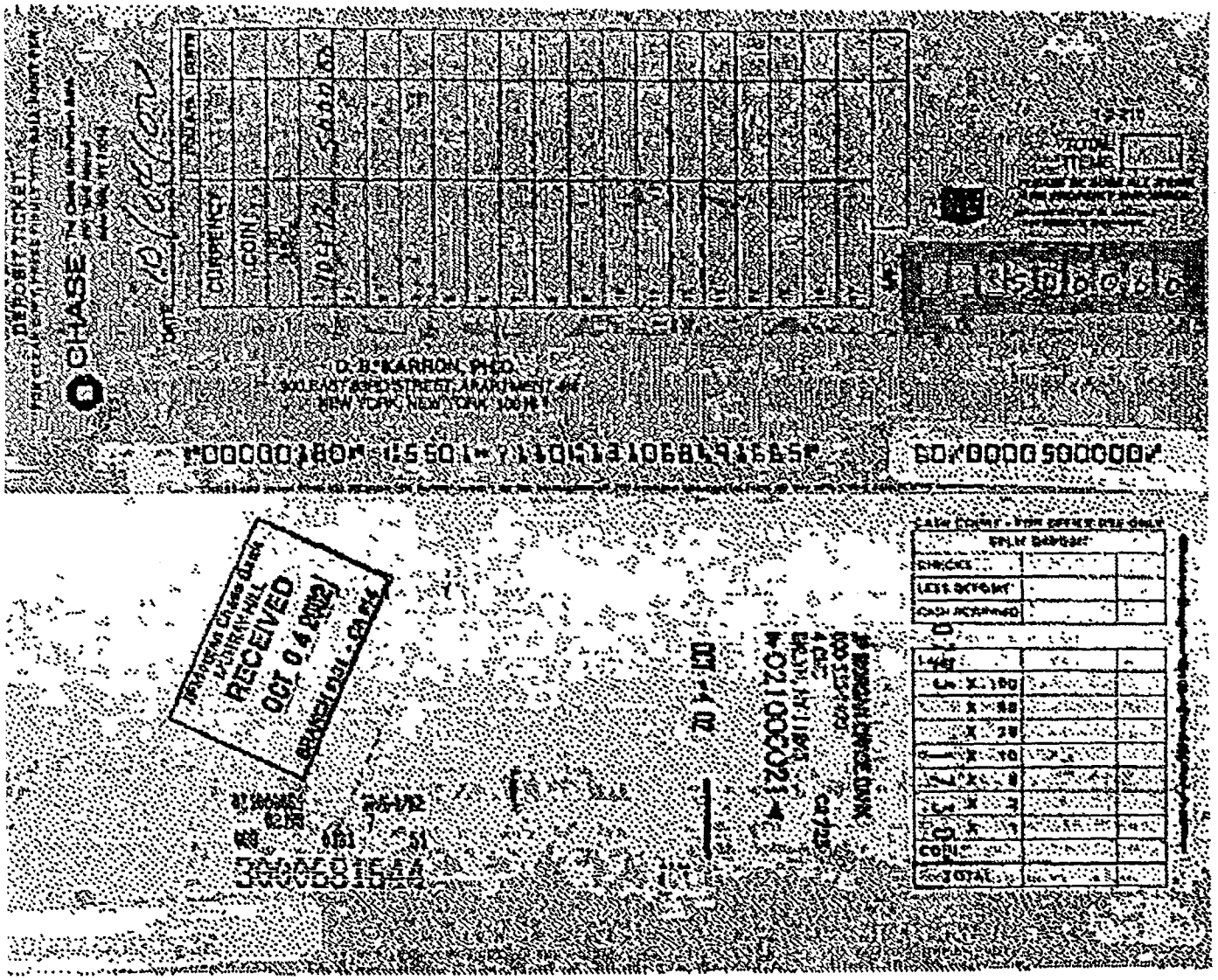
1 09/23/02 1
0213-0400-5
FRB-PHILA**MIXED 002 1
0501149474 031000040*0000
0501149474 09-23-02 P005

PAID 1 HM
09/23/02 070 01 51
72679280

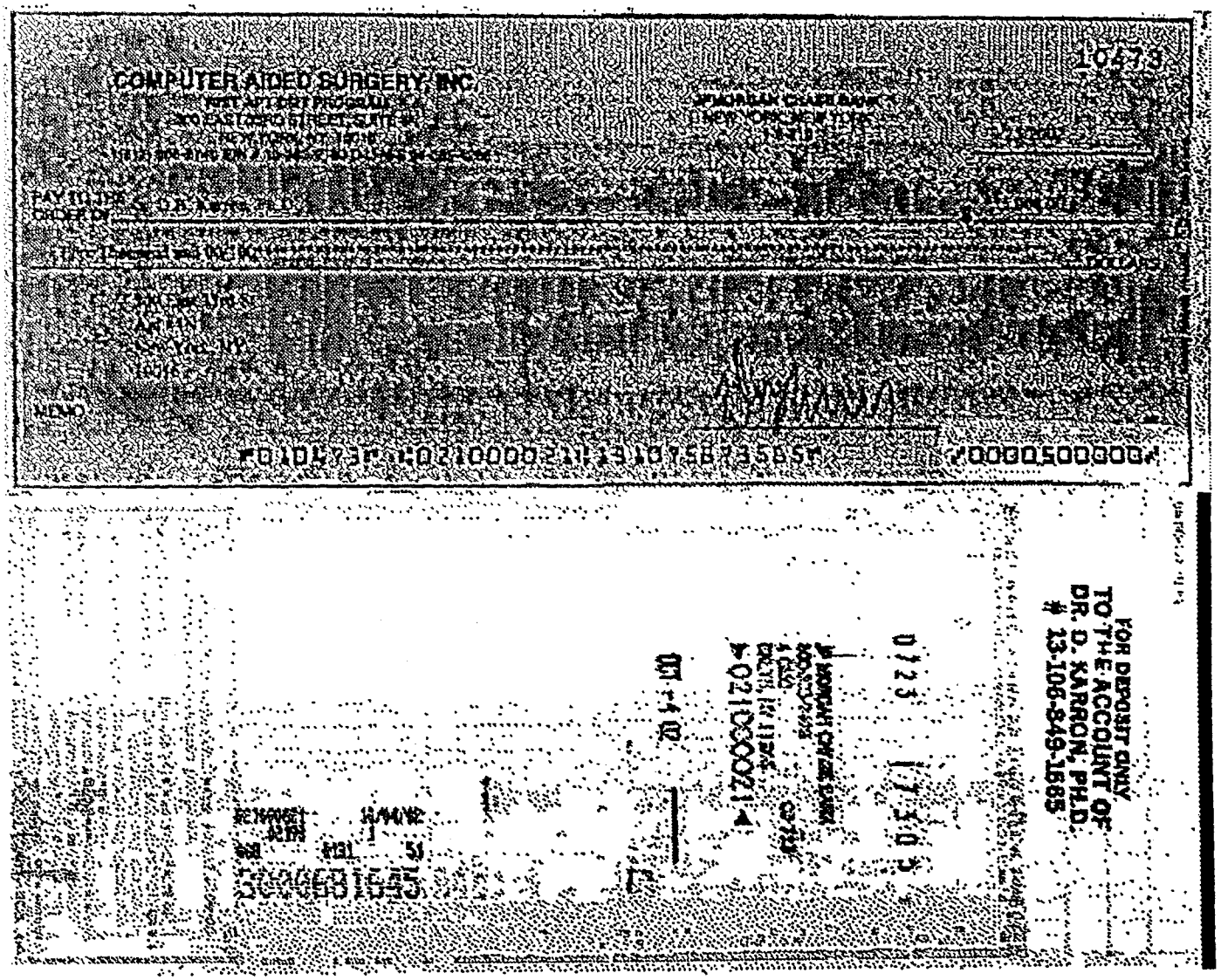
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076547965 Posting date 03-OCT-02



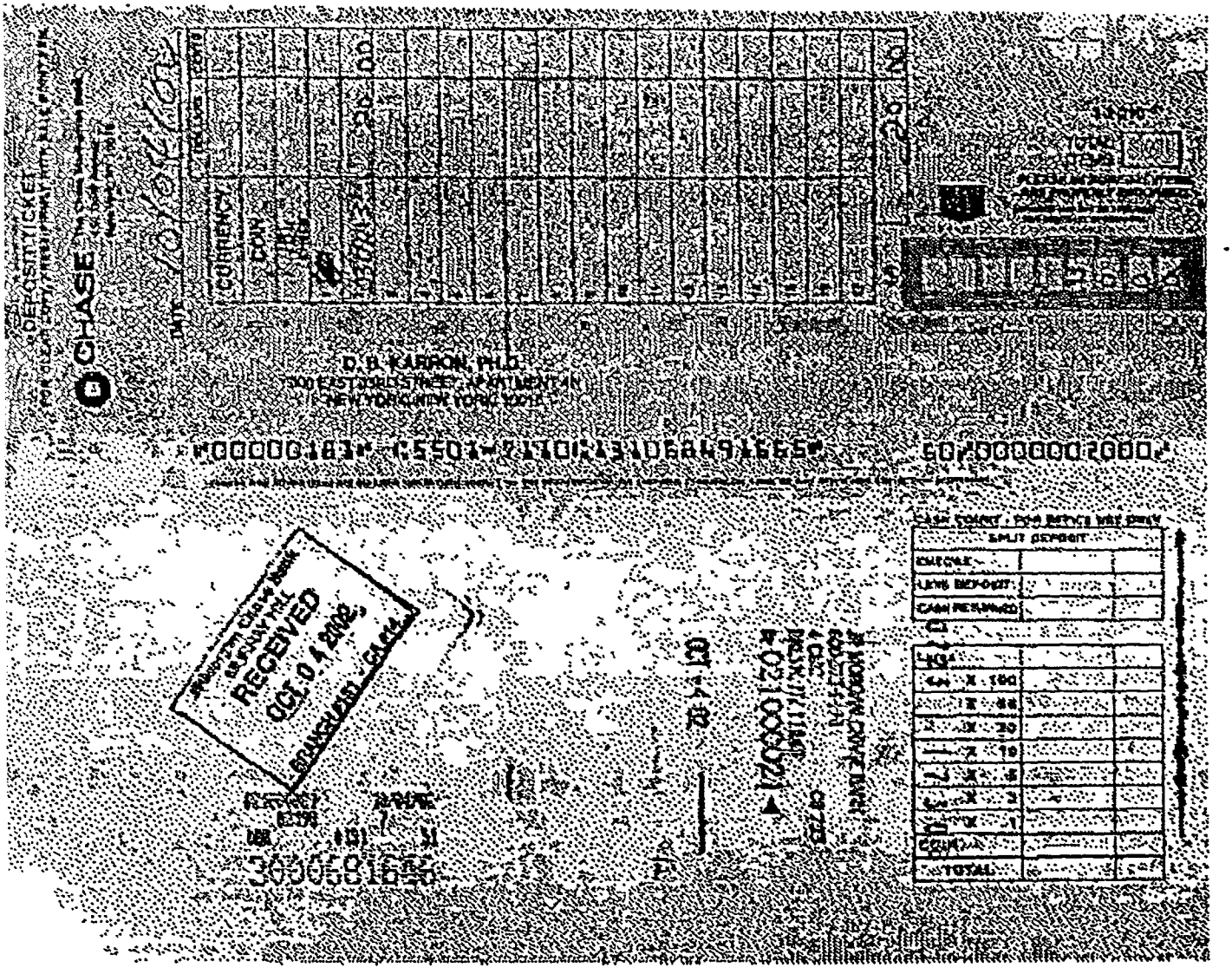
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030681644 Posting date 04-OCT-02



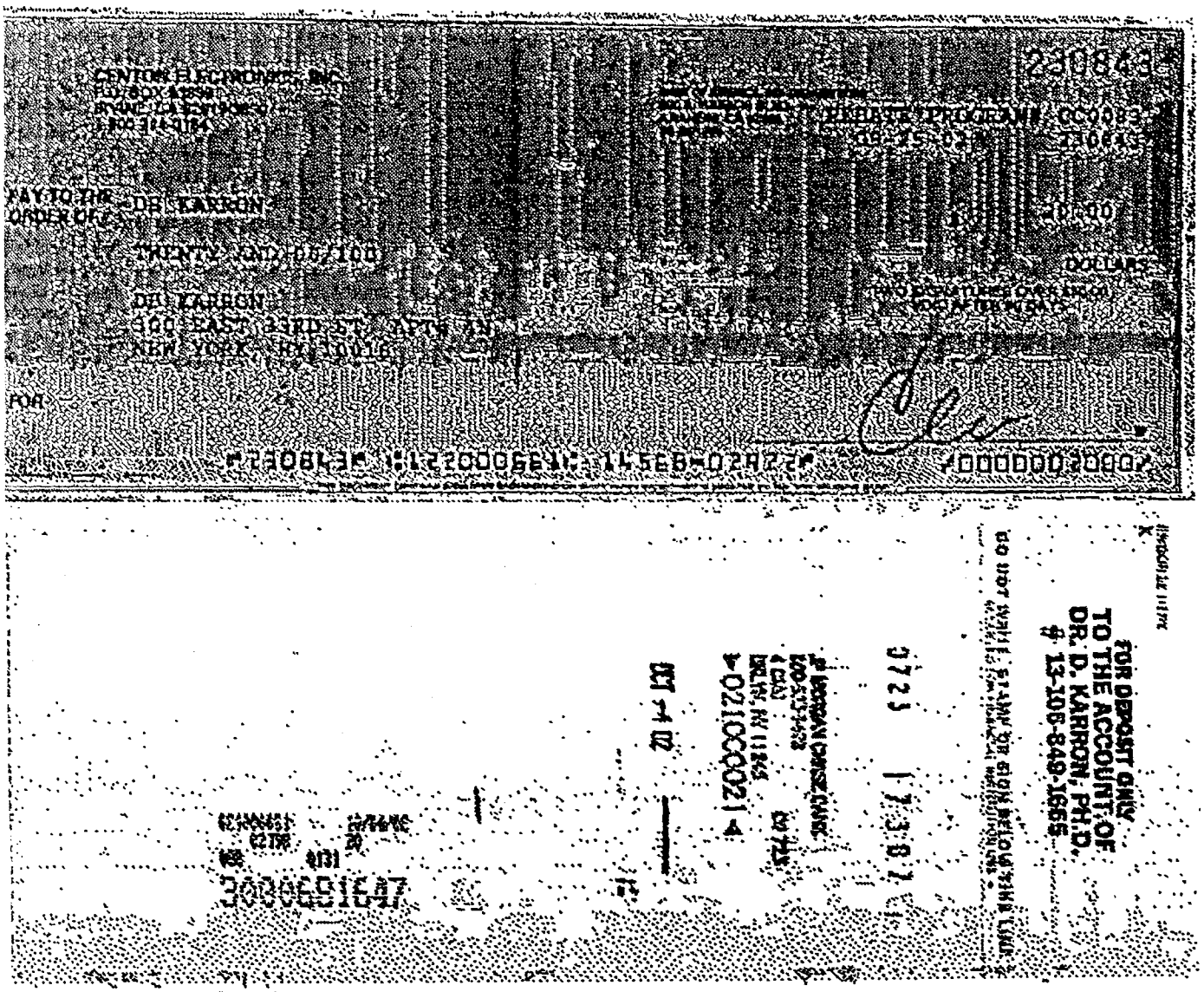
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030681645 Posting date 04-OCT-02



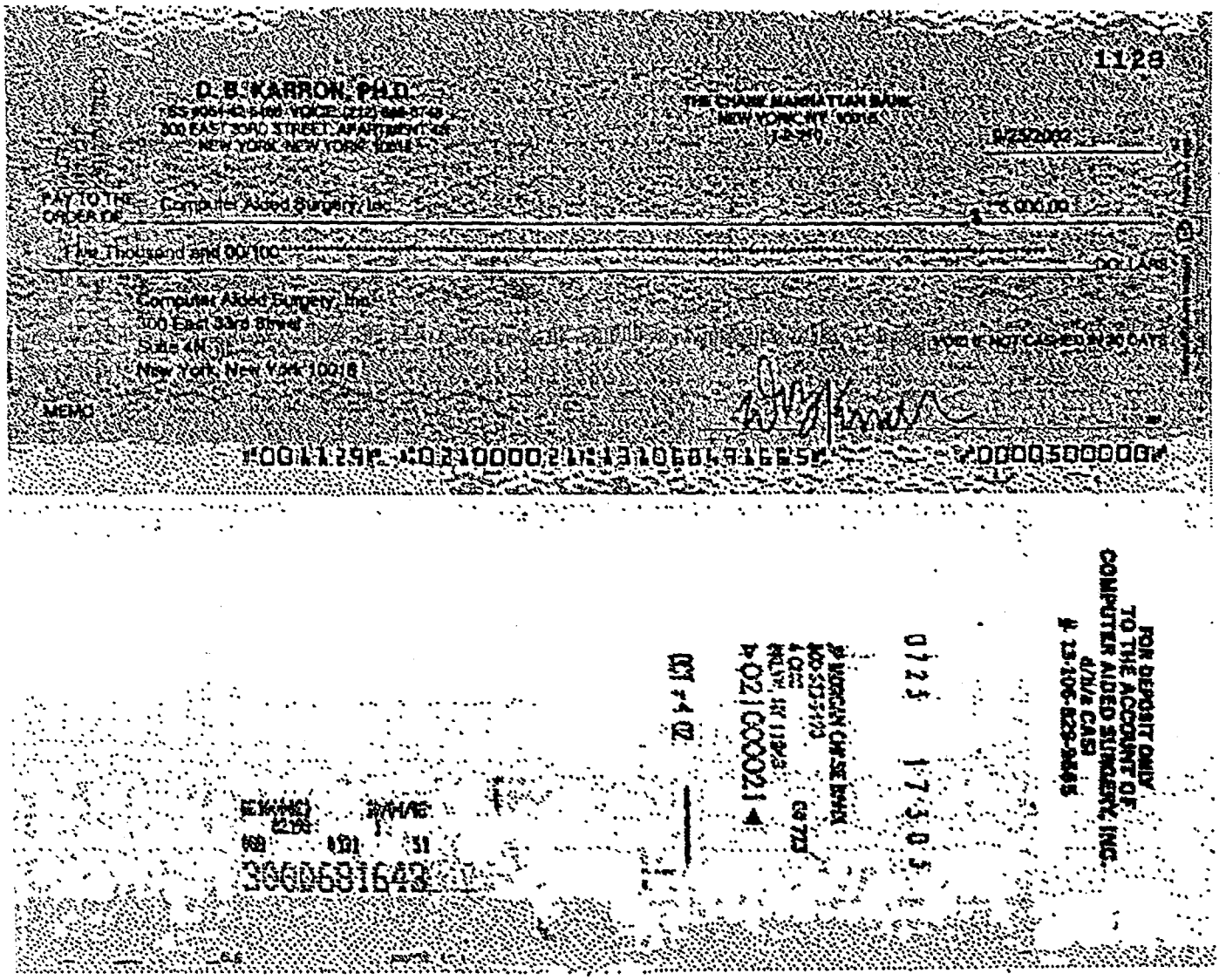
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030681646 Posting date 04-OCT-02



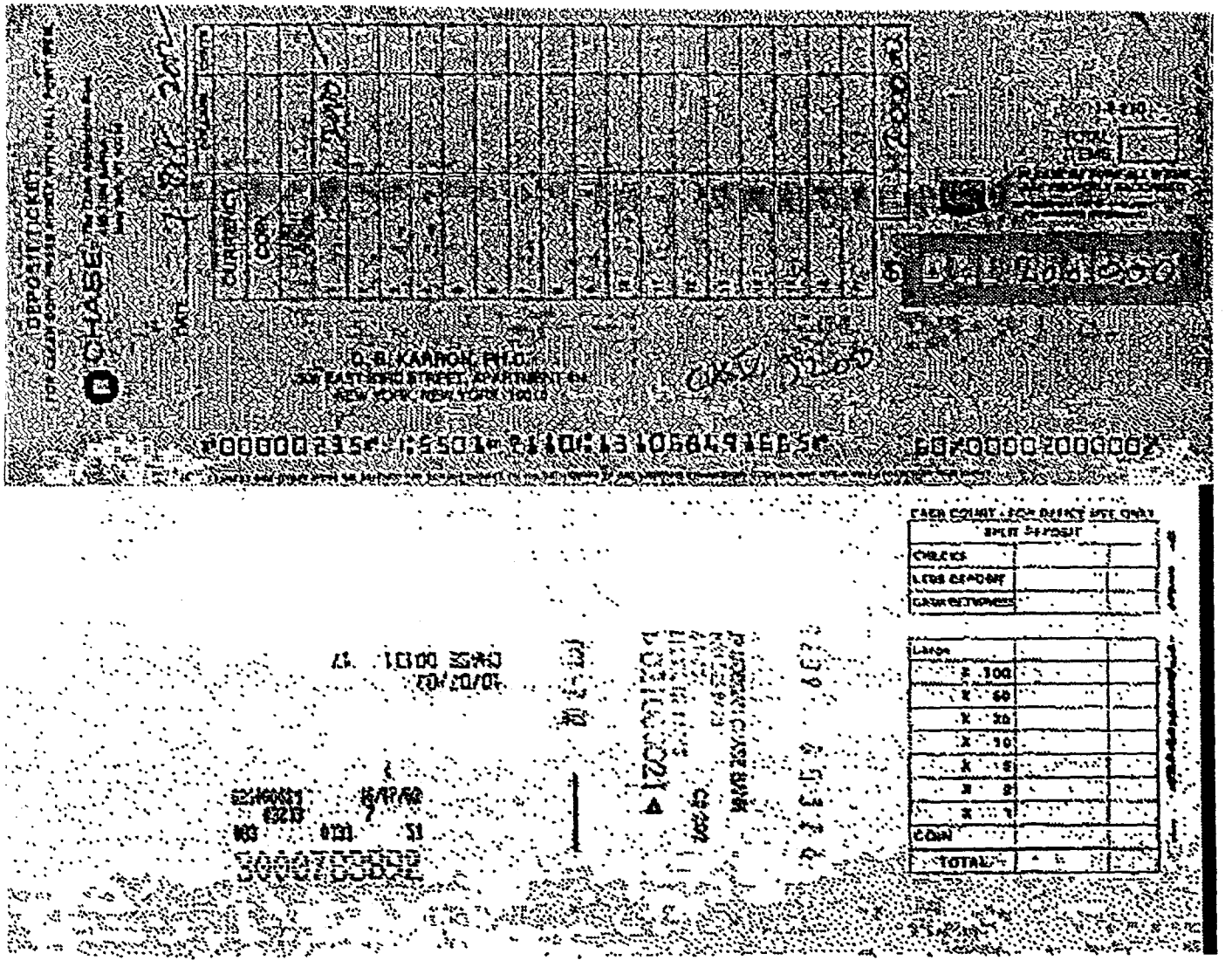
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030681647 Posting date 04-OCT-02



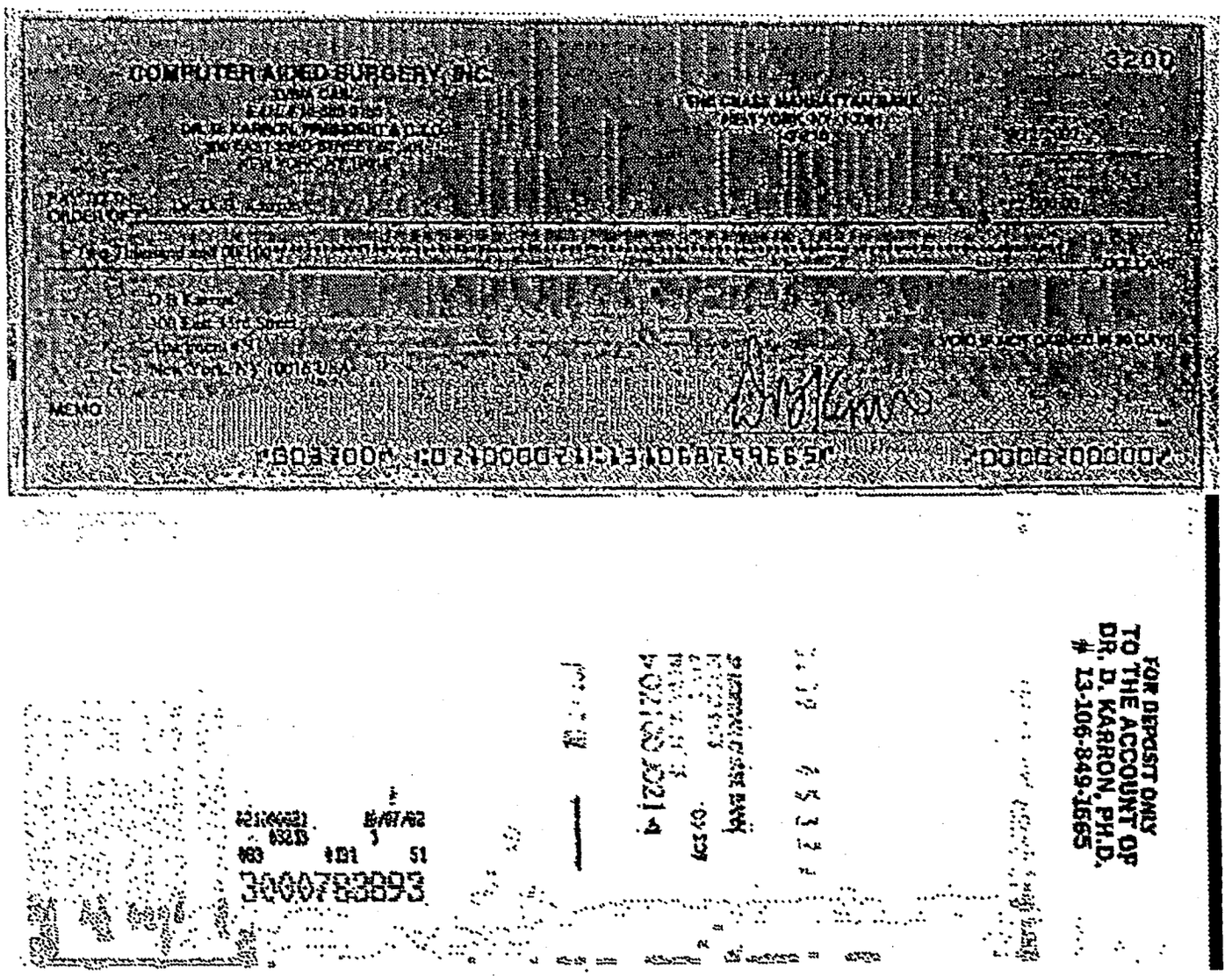
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030681643 Posting date 04-OCT-02



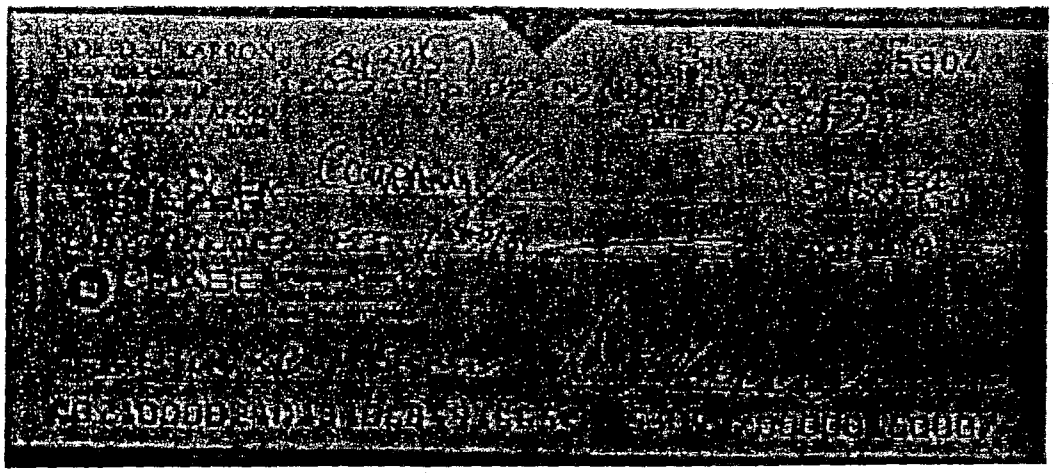
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030783892 Posting date 07-OCT-02

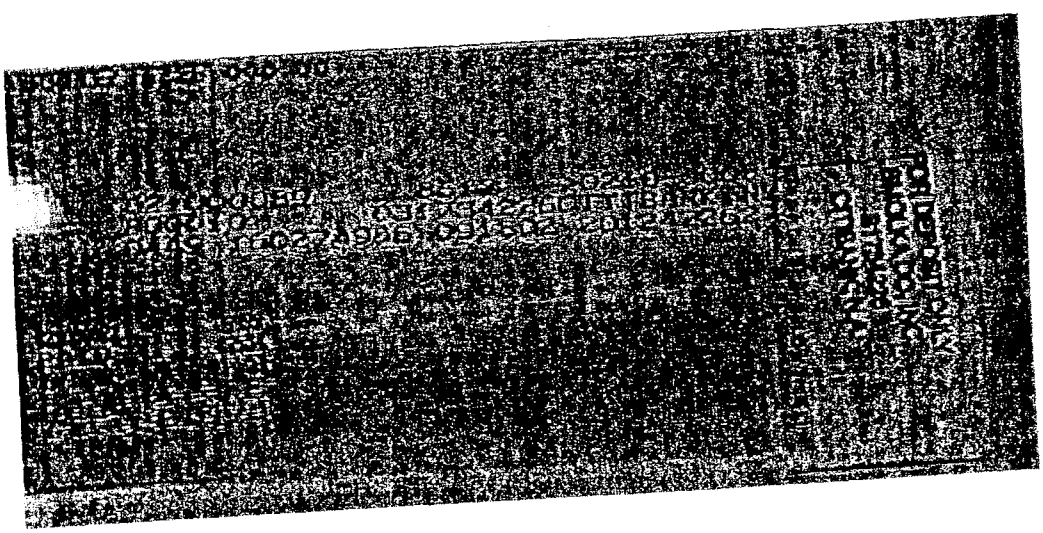


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030783893 Posting date 07-OCT-02



9/19/2002





131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 21

Summary of Accounts

	Checking and Savings	Account Number	Opening Balance	Ending Balance
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 2,811.96	$ 579.62
	Select High Yield Savings	131-6062954-01	$ 2,021.72	$ 2,723.77
	Total		**$ 4,833.68**	**$ 3,303.39**

		Account Number	As of	Available Credit	Balance Owed
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	11/13	$ 4,367.00	$ 133.00
	Total			**$ 4,367.00**	**$ 133.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Chase Offers American Express Gift Cheques for the Holiday Season!

American Express Gift Cheques make perfect gifts during the holiday season! Gift Cheques are elegantly packaged in a gold envelope with a gift card and are accepted virtually everywhere. Gift Cheques are also replaceable if lost or stolen, usually within 24 hours. So visit your local Chase branch and purchase your American Express Gift Cheques TODAY!

THIS HOLIDAY SEASON RELIVE YOUR MOST PRICELESS MEMORIES

Every time you use your Chase Credit or Debit MasterCard(R) card for purchases between 10/15/02 and 12/31/02 MasterCard will give you the chance to choose the time, the place and the people who matter most, to relive your most priceless memories. To find out how, visit www.mastercard.com or call 1-800-MC-ASSIST for more information, official rules and complete details.

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary				
	Opening Balance	$ 2,811.96	Average Balance	$ 2,743.88
	Deposits and Credits	$ 27,828.97	Interest Earned for 34 Day(s)	$ 0.84
	Checks, Withdrawals and Debits	$ 30,061.31	Annual Percentage Yield Earned	0.32%
	Ending Balance	**$ 579.62**	Interest Credited in 2002	$ 8.03
			Interest Rate(s):	10/11 to 11/07 at 0.35% 11/08 to 11/13 at 0.25%

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

(continued)

Deposits and Credits

Date	Description	Amount
10/22	Deposit	$ 9,594.61
10/22	Deposit	$ 2,000.00
10/31	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 11.91
11/01	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 3,300.00
11/04	ATM Transfer From Sav # 131-6062954-01 On 11/02 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005781	$ 3,300.00
11/06	Deposit	$ 9,621.61
11/13	Interest Credit	$ 0.84
Total		**$ 27,828.97**

Withdrawals and Debits

Date	Description	Amount
10/11	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
10/17	ATM Withdrawal On 10/17 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 002800	$ 100.00
10/17	Discover Smart Chk 101702	$ 8.99
10/22	NYCE ATM Withdrawal On 10/22 221 Commercial St., Provincetown , MA Card # 5113 7900 3276 7377; Serial # 010986	$ 101.50
10/23	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 2,033.55
10/23	Online Bnkg Trnsf To Sav # 131-6062954-01 000266	$ 3,000.00
10/25	Mbna America Online Pmt 102502	$ 4,000.00
11/01	Mbna America Online Pmt 110102	$ 1,000.00
11/04	ATM Payment To PC # 7671-1310-1117-9120 On 11/02 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005782	$ 3,300.00
11/08	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 111.91
11/08	ATM Withdrawal On 11/07 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 005588	$ 80.00
11/08	Mbna America Online Pmt 110802	$ 2,000.00
11/10	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 20.26
11/12	ATM Withdrawal On 11/11 Card # 5113 7900 3276 7377; Serial # 008045	$ 100.00
11/13	Online Bnkg Trnsf To Sav # 131-6062954-01 000214	$ 1,000.00
11/13	Mbna America Online Pmt 111302	$ 2,000.00
Total		**$ 18,886.21**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1125	11/12	$ 585.00	1138*	10/22	$ 30.00	5308	10/11	$ 150.00
1130*	10/22	$ 379.54	1140*	11/01	$ 2,000.00	5309	10/16	$ 600.00
1131	10/16	$ 1,138.68	1143*	11/13	$ 1,138.68	5310	10/22	$ 90.00
1132	10/16	$ 705.21	1145*	11/08	$ 426.98	5311	11/12	$ 90.00
1133	10/21	$ 40.00	1146	11/08	$ 1,250.00	5312	11/01	$ 300.00
1134	10/25	$ 75.00	5303*	10/31	$ 1,750.00	5313	11/07	$ 150.00
1135	10/23	$ 151.01	5307*	10/15	$ 35.00	5314	11/12	$ 90.00

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

(continued)

Total (21 checks) **$ 11,175.10**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/11	$ 2,631.96	10/23	$ 5,813.09	11/07	$ 9,471.61
10/15	$ 2,596.96	10/25	$ 1,738.09	11/08	$ 5,602.72
10/16	$ 153.07	10/31	$ 0.00	11/10	$ 5,582.46
10/17	$ 44.08	11/01	$ 0.00	11/12	$ 4,717.46
10/21	$ 4.08	11/04	$ 0.00	11/13	$ 579.62
10/22	$ 10,997.65	11/06	$ 9,621.61		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 2,021.72	Average Balance	$ 3,022.05
Deposits and Credits	$ 4,002.05	Interest Earned for 34 Day(s)	$ 2.05
Checks, Withdrawals and Debits	$ 3,300.00	Annual Percentage Yield Earned	0.73%
Ending Balance	**$ 2,723.77**	Interest Credited in 2002	$ 22.63
		Interest Rate(s):	10/11 to 11/07 at 0.75% 11/08 to 11/13 at 0.55%

Deposits and Credits

Date	Description	Amount
10/23	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000266	$ 3,000.00
11/13	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000214	$ 1,000.00
11/13	Interest Credit	$ 2.05
Total		**$ 4,002.05**

Withdrawals and Debits

Date	Description	Amount
11/04	ATM Transfer To Chk # 131-0684916-65 On 11/02 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005781	$ 3,300.00
Total		**$ 3,300.00**

Daily Balances

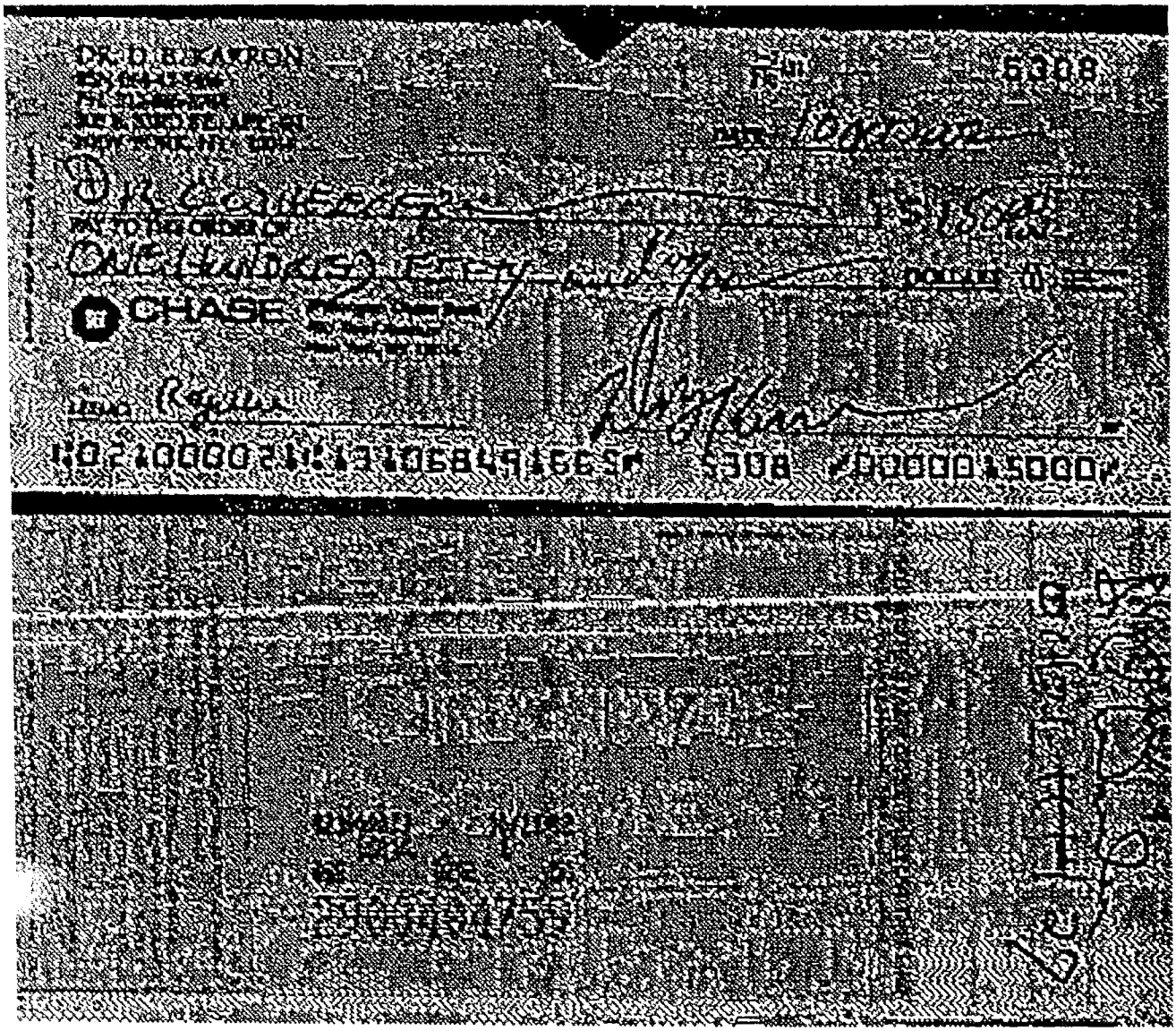
Date	Balance	Date	Balance	Date	Balance
10/23	$ 5,021.72	11/04	$ 1,721.72	11/13	$ 2,723.77

Monthly Fee

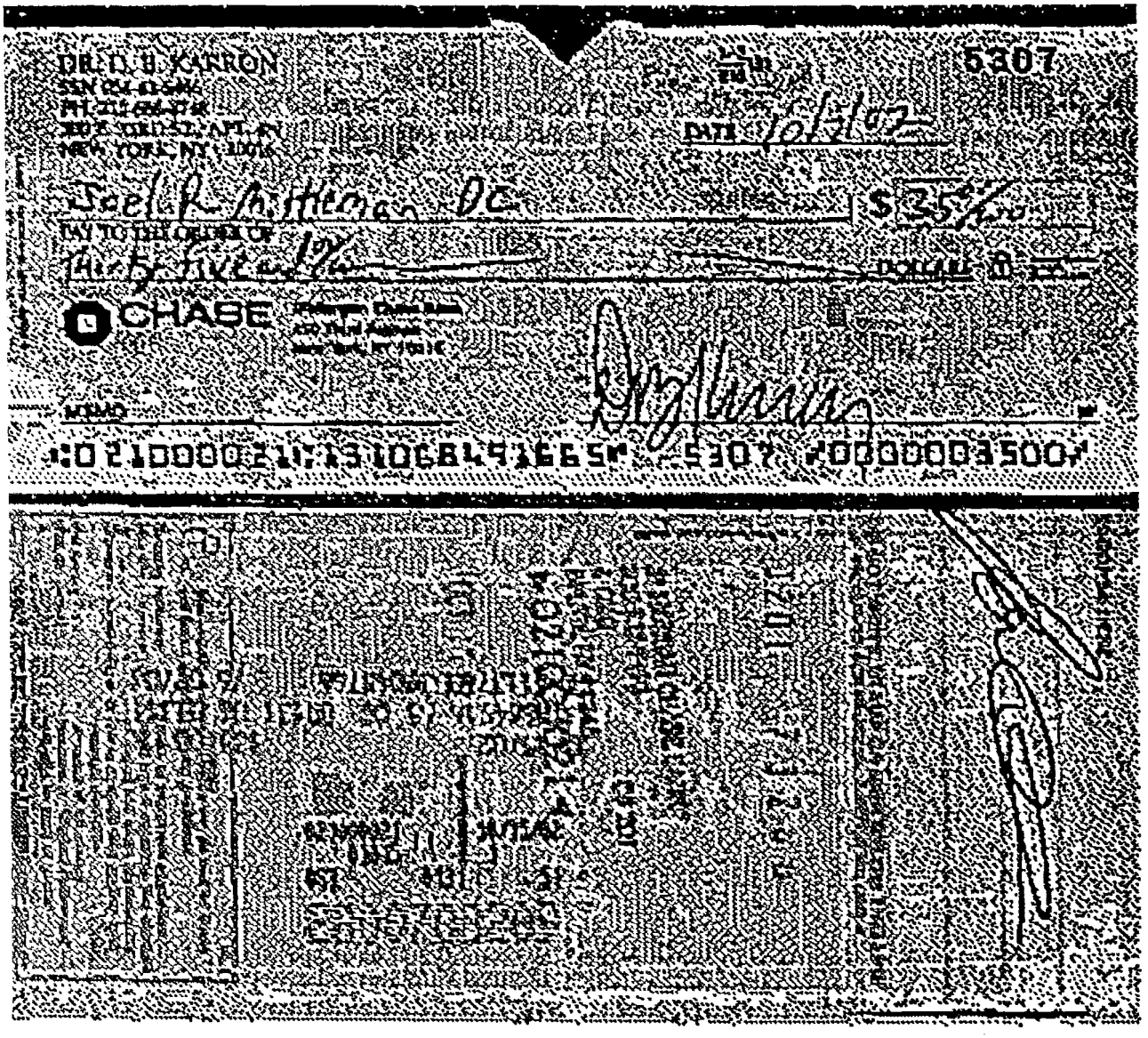
A $30.00 fee was deducted from your account on 10/11 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $5,898.93. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

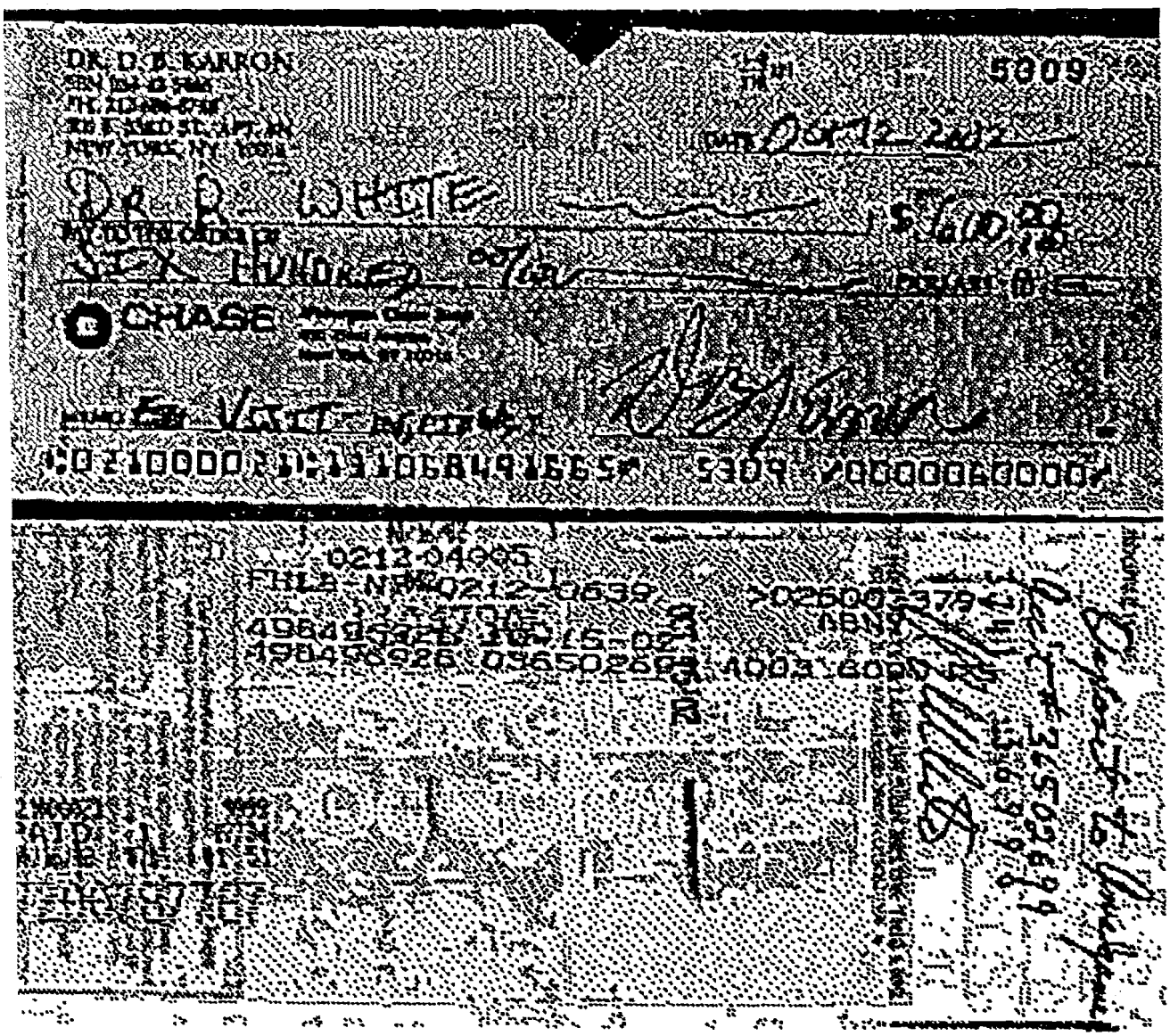
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029404759 Posting date 11-OCT-02



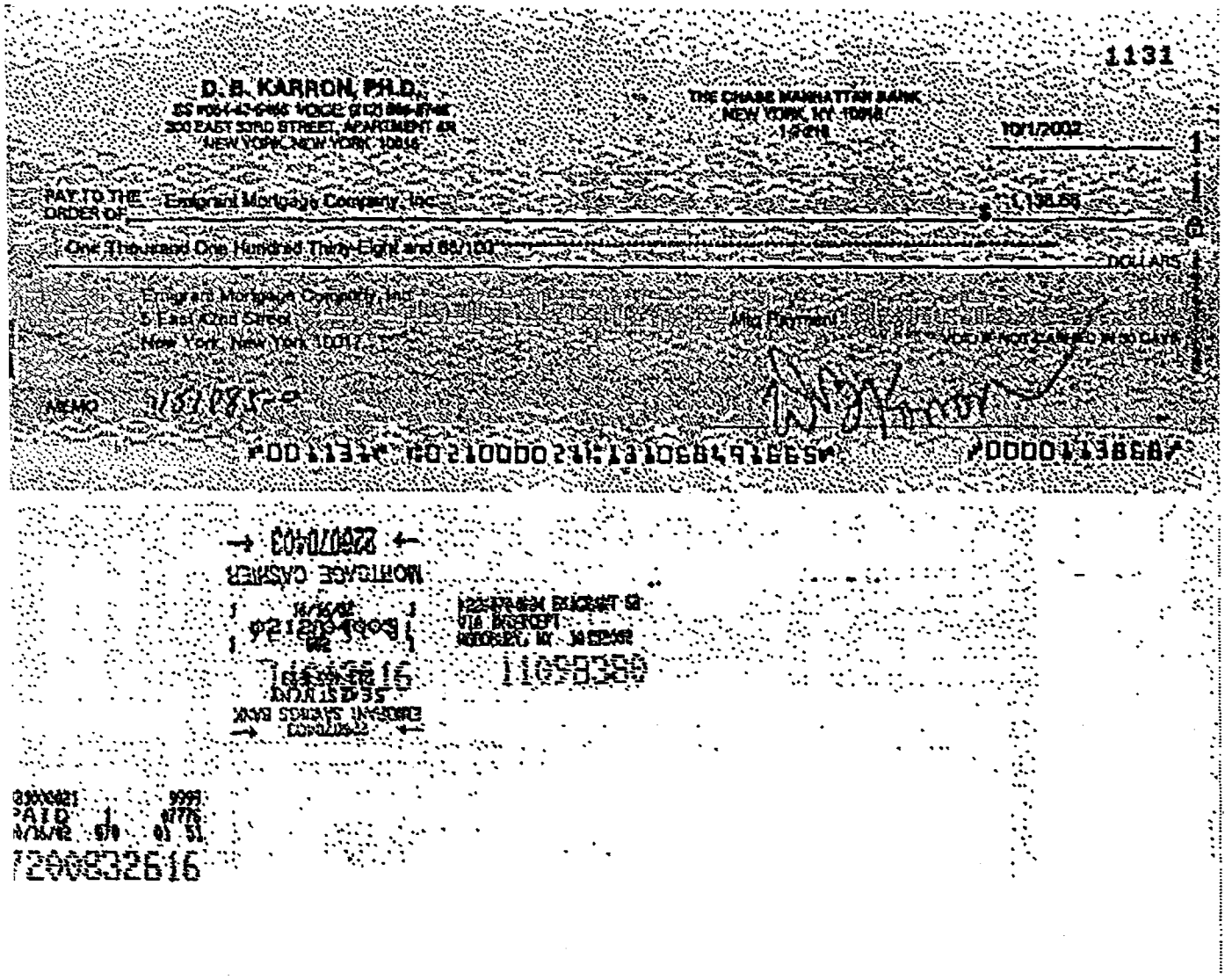
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028708209 Posting date 15-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072787767 Posting date 16-OCT-02

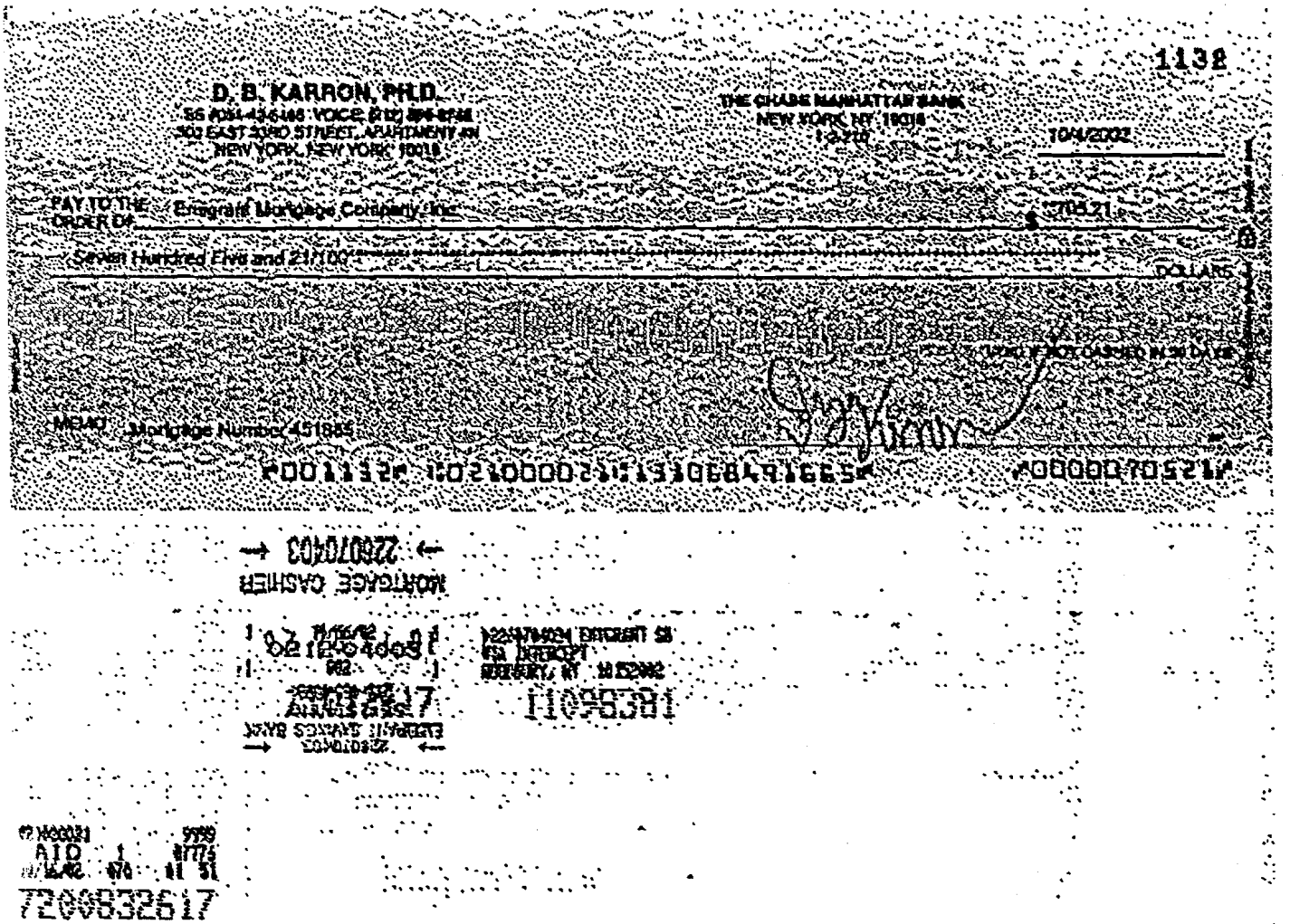


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072832616 Posting date 16-OCT-02

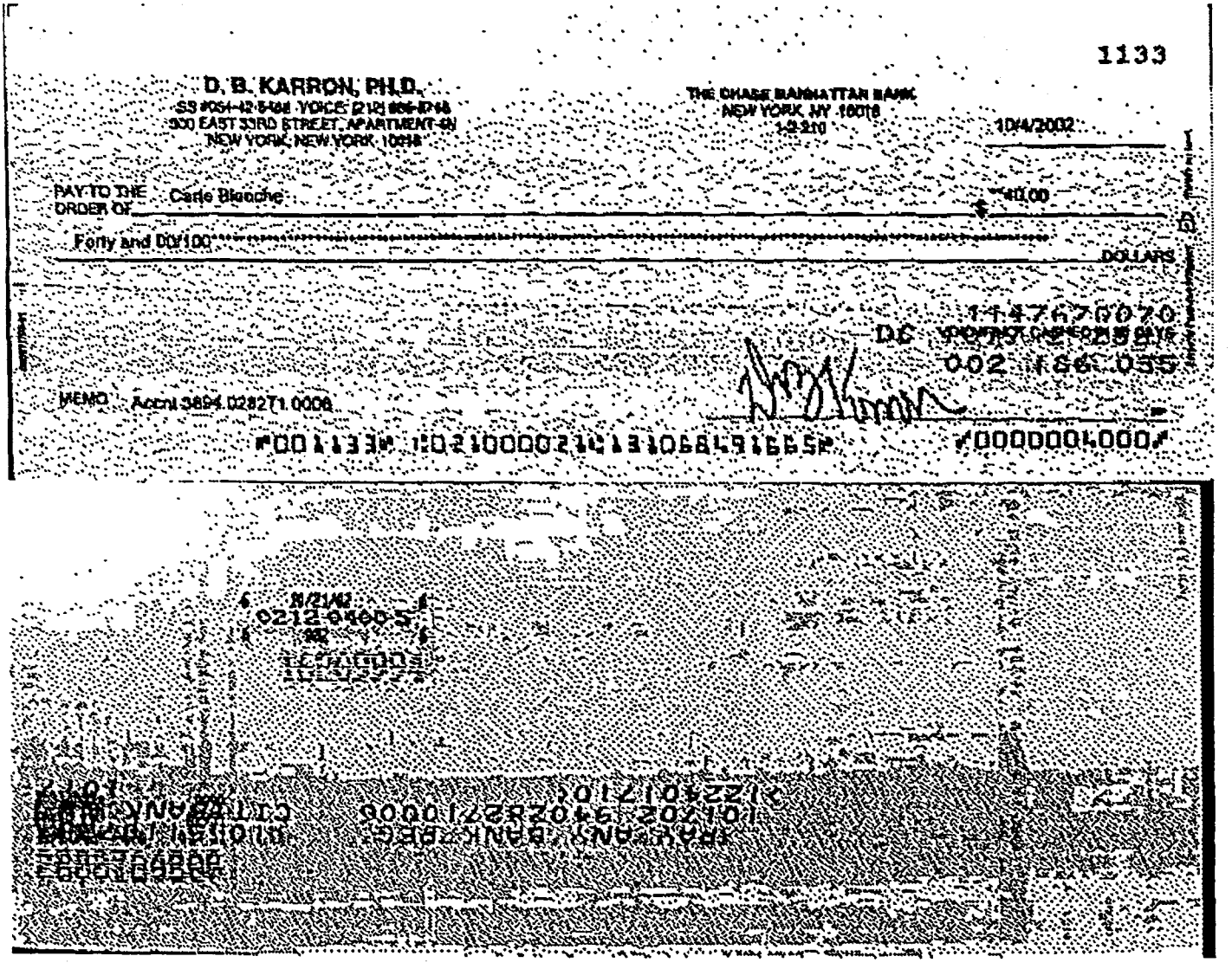


MONITORED CASHIER
PAID
7200832616

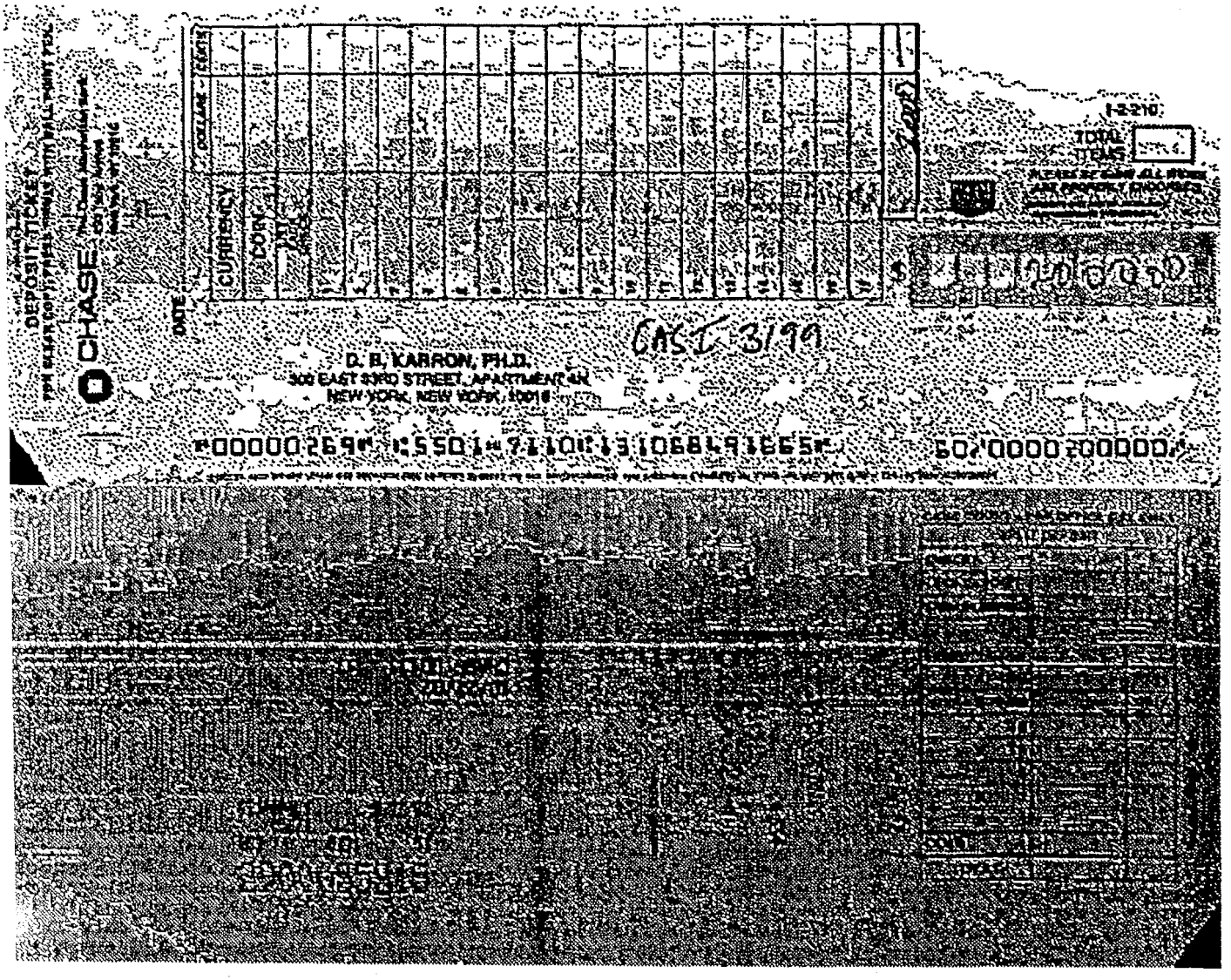
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072832617 Posting date 16-OCT-02



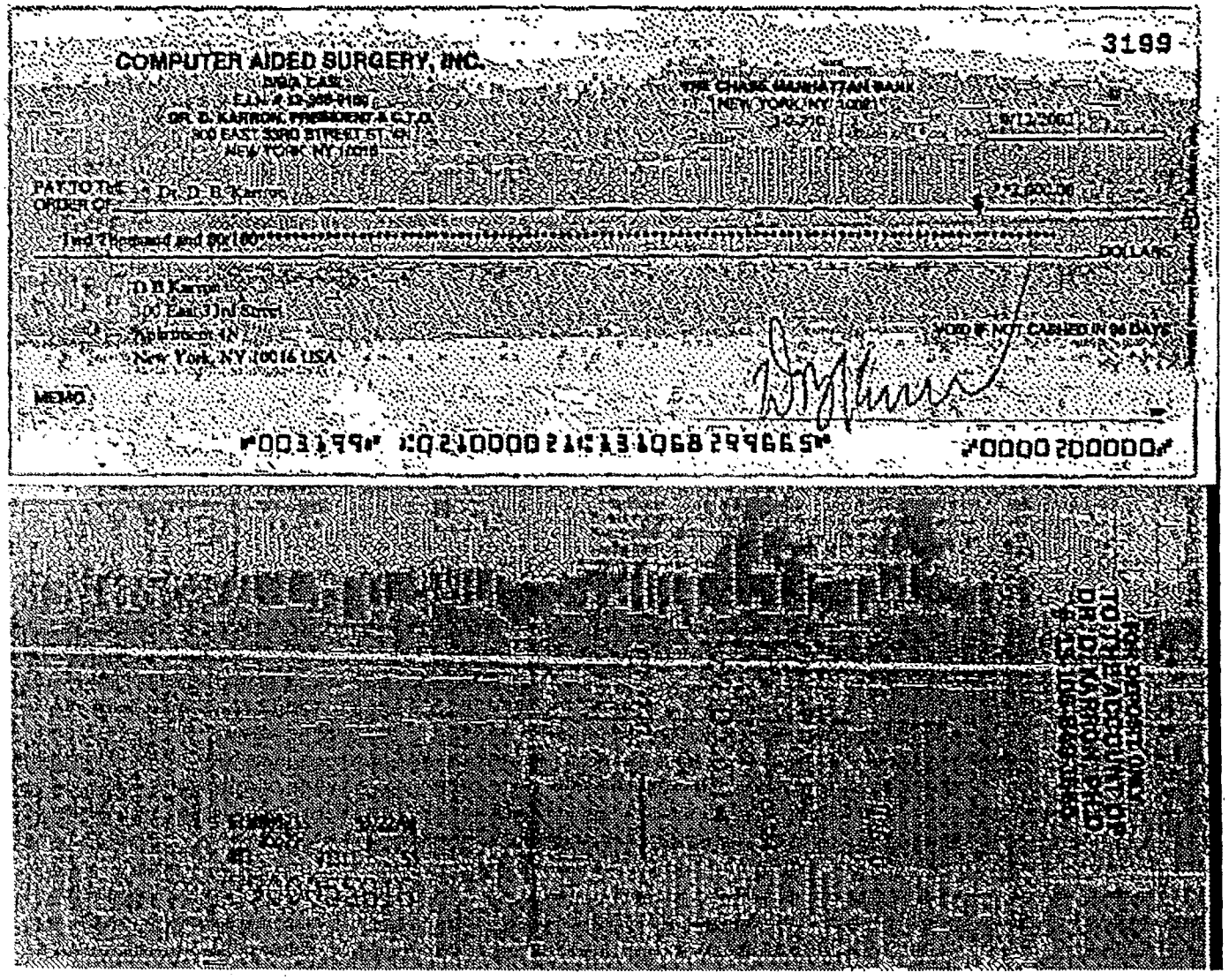
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076130887 Posting date 21-OCT-02



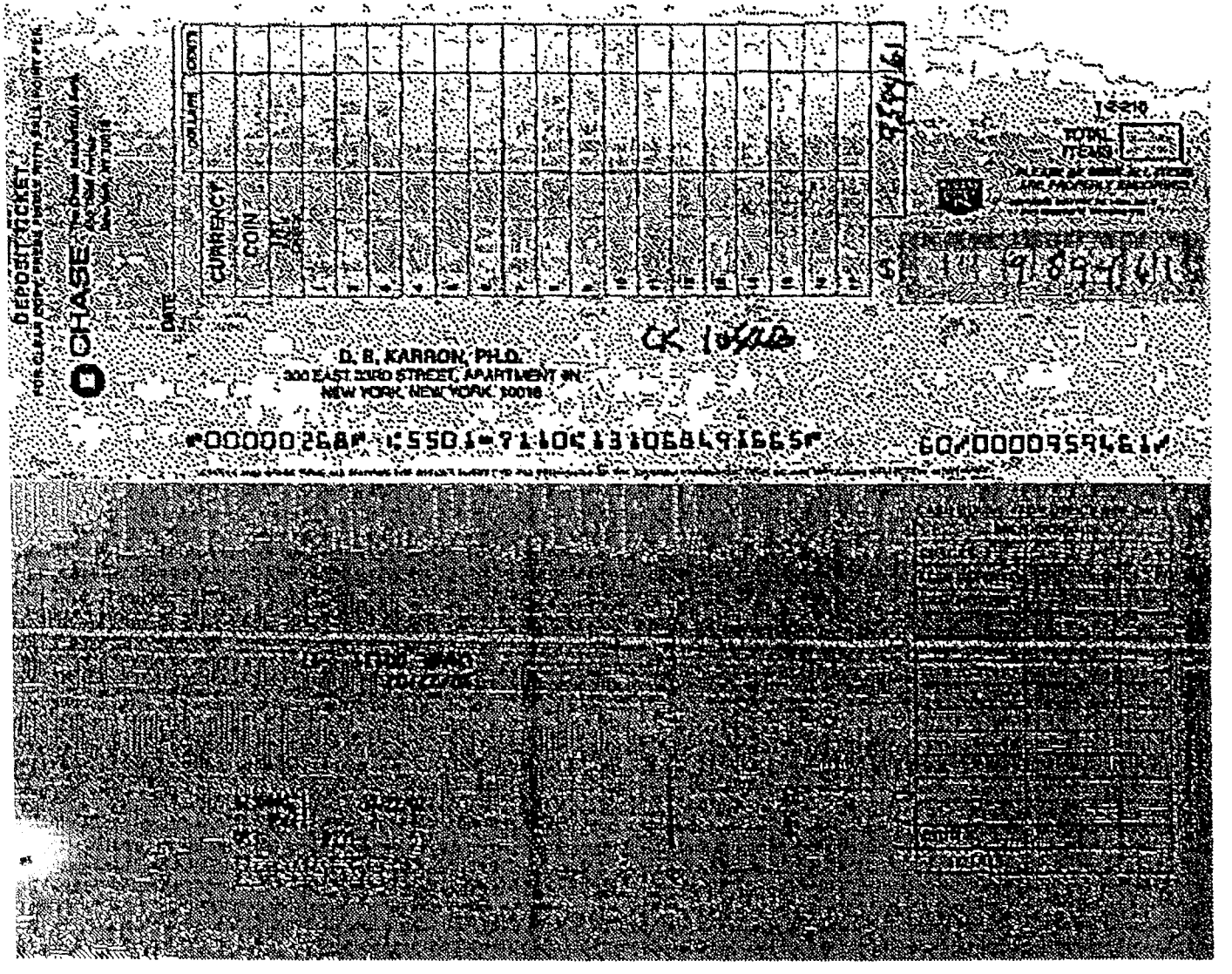
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029055815 Posting date 22-OCT-02



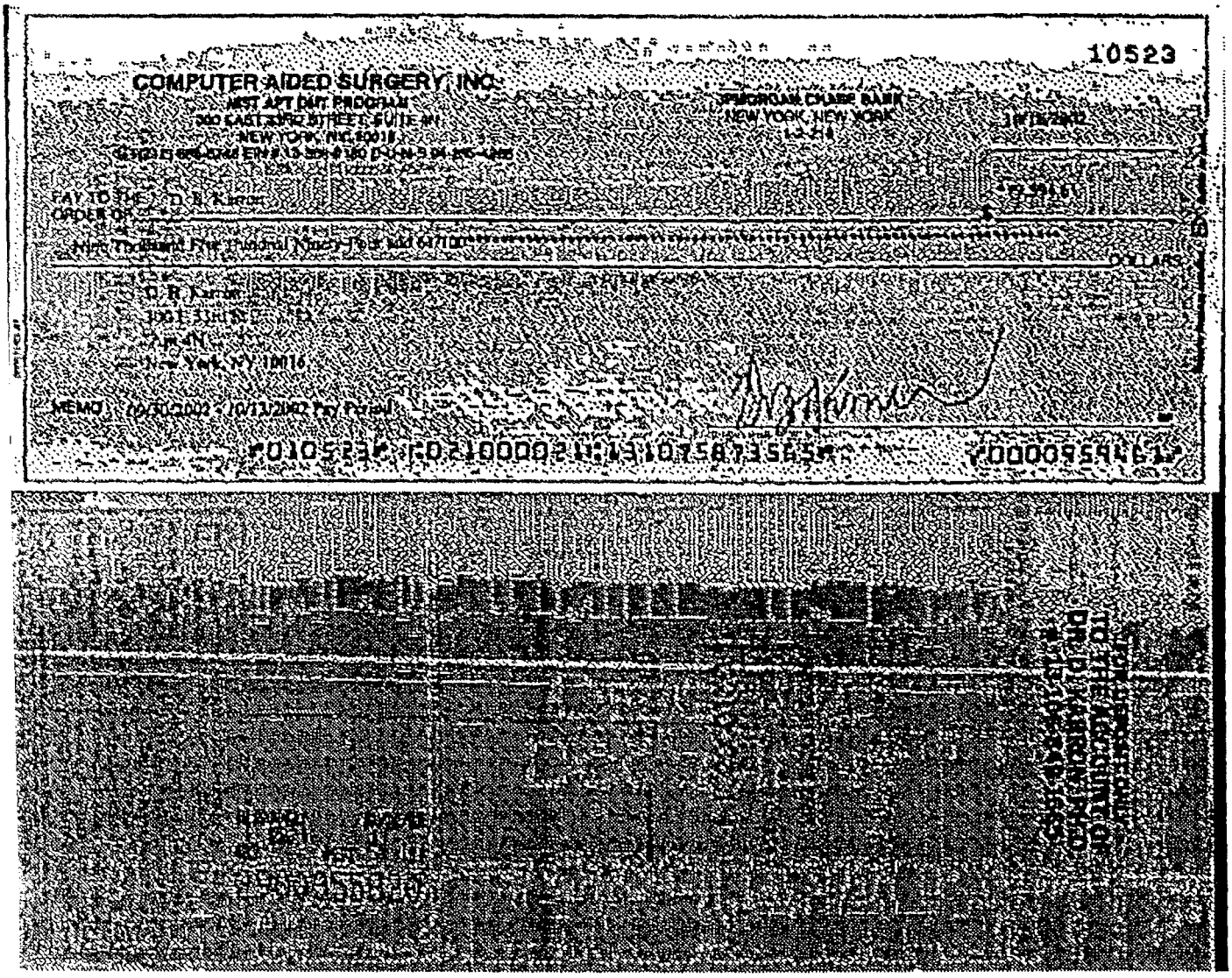
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029055816 Posting date 22-OCT-02



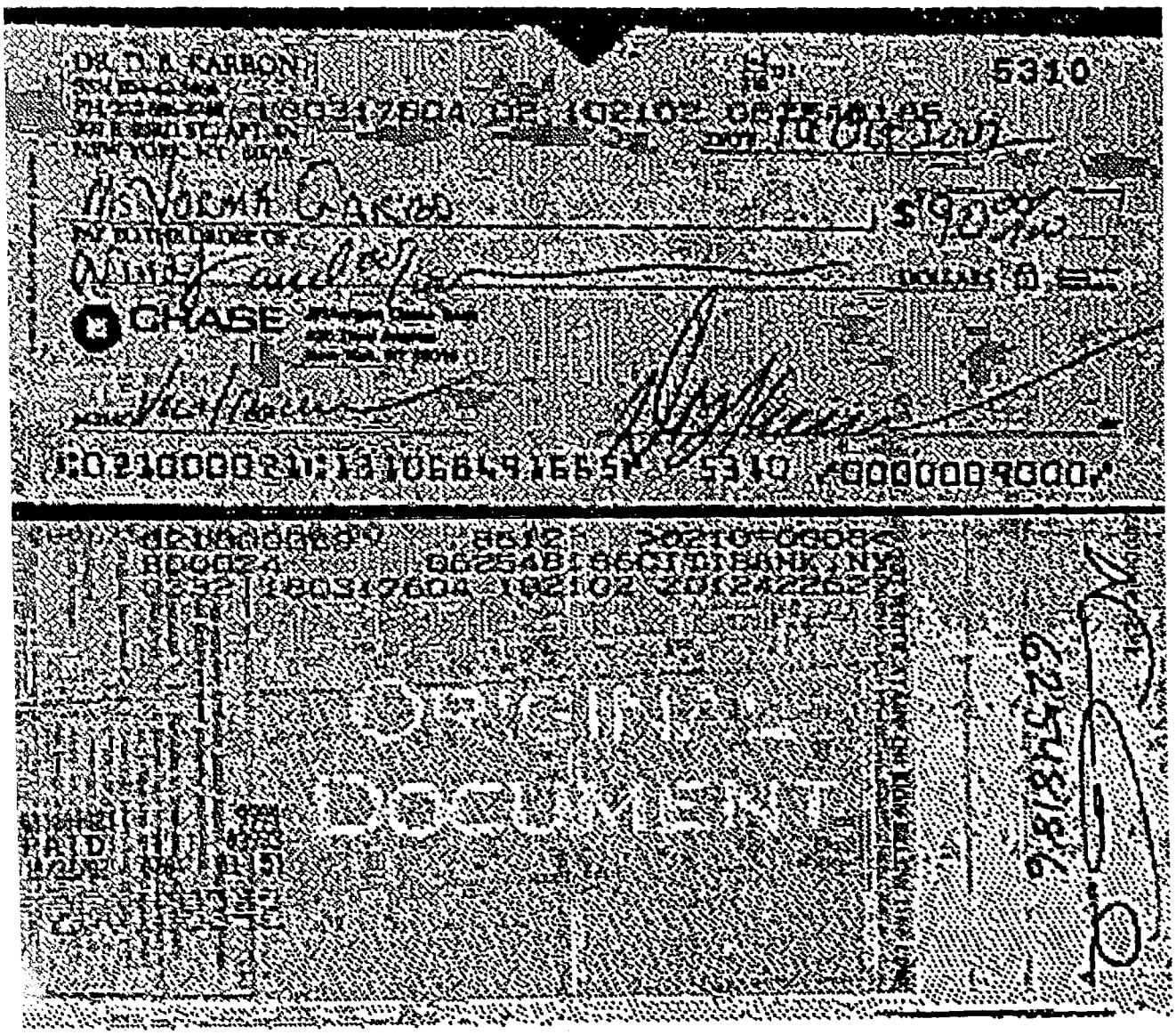
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029055819 Posting date 22-OCT-02



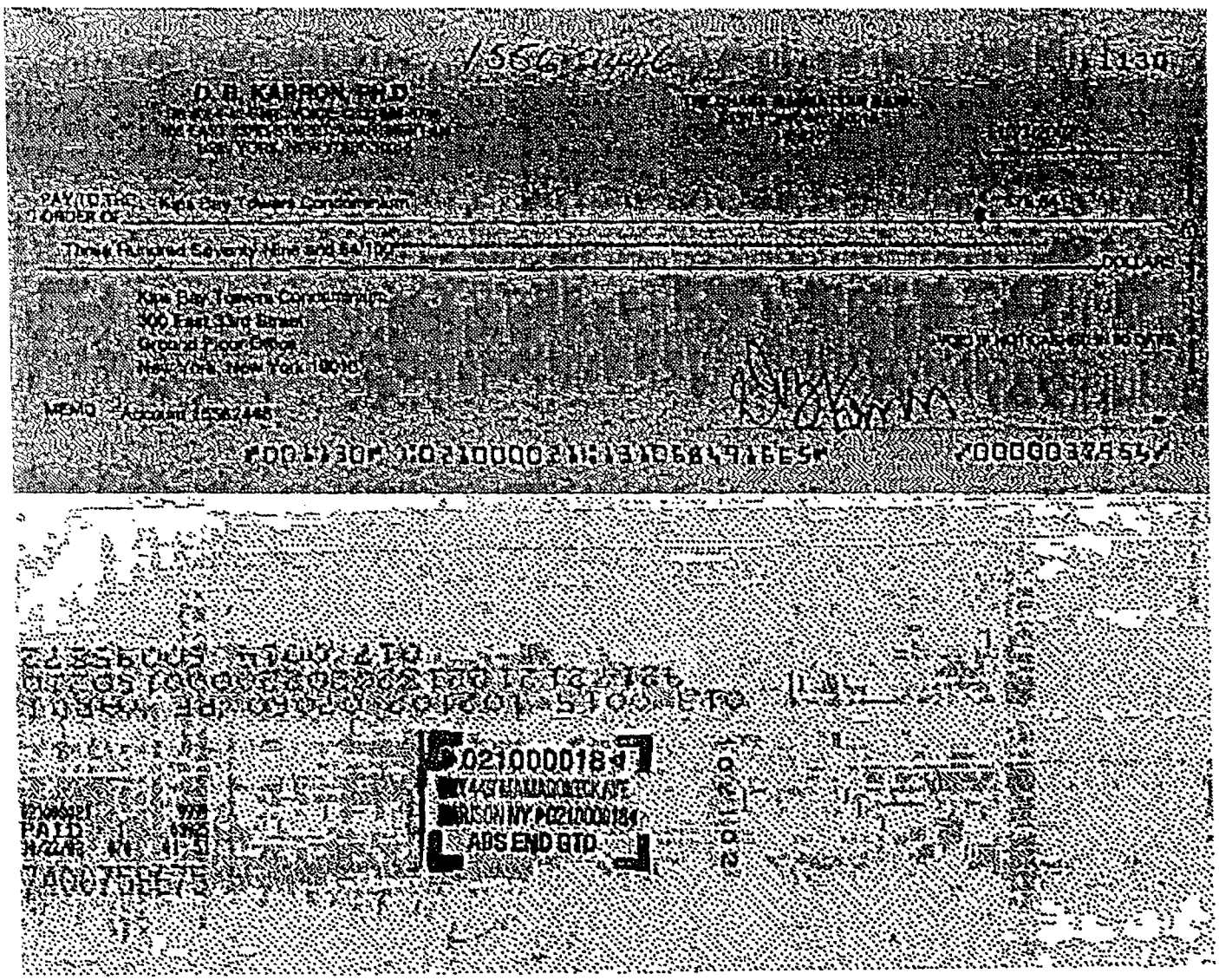
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029055820 Posting date 22-OCT-02



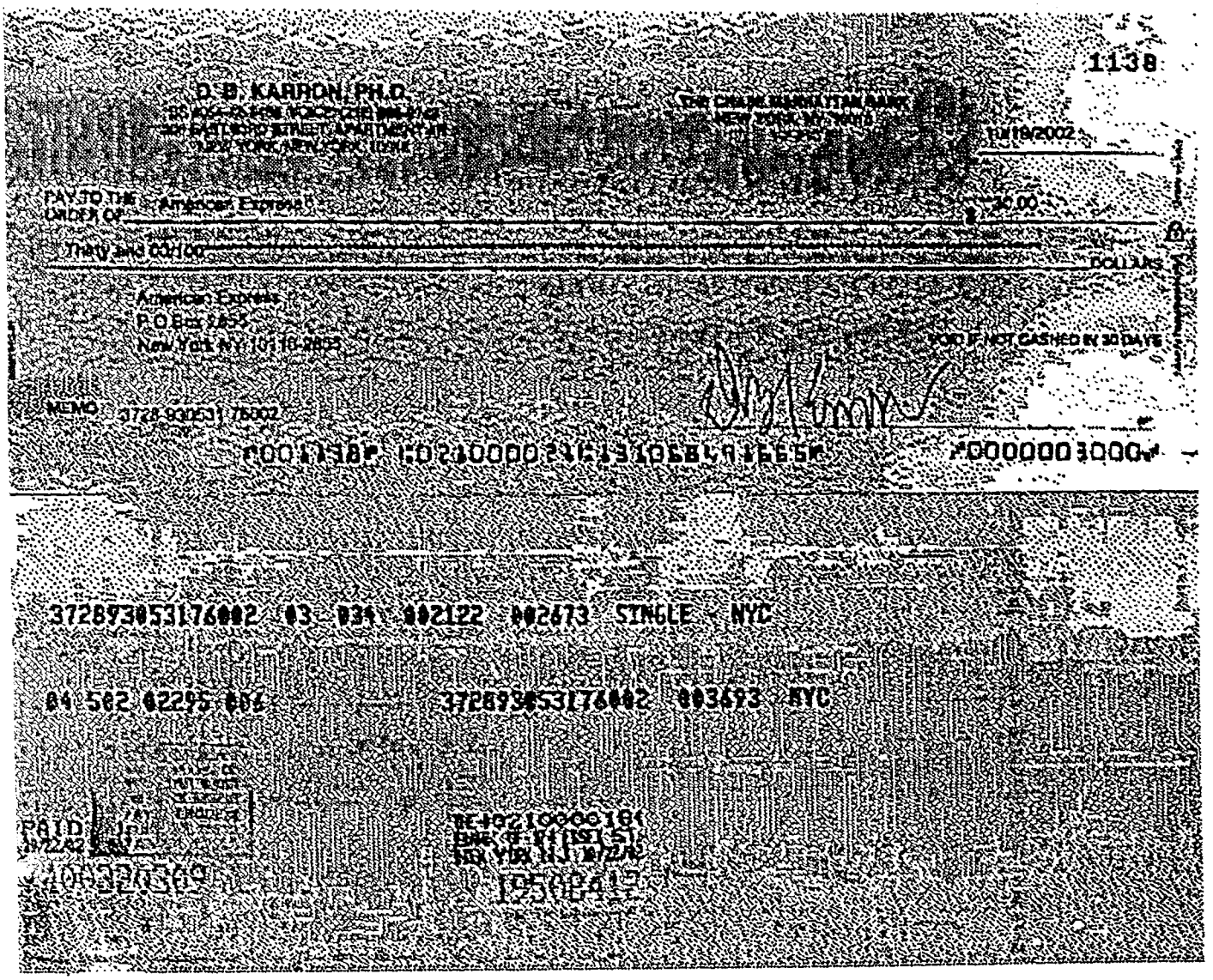
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072158342 Posting date 22-OCT-02



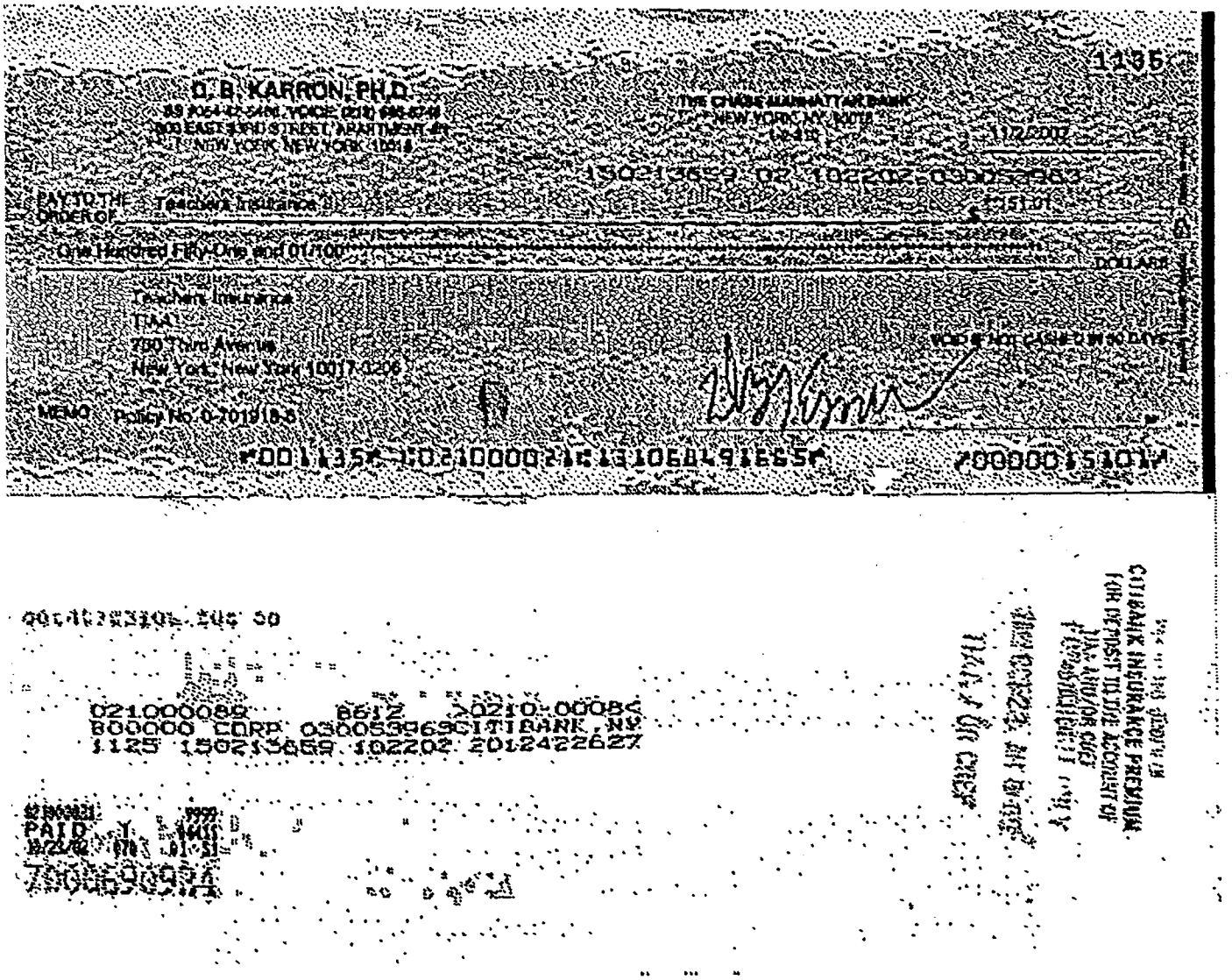
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074758675 Posting date 22-OCT-02



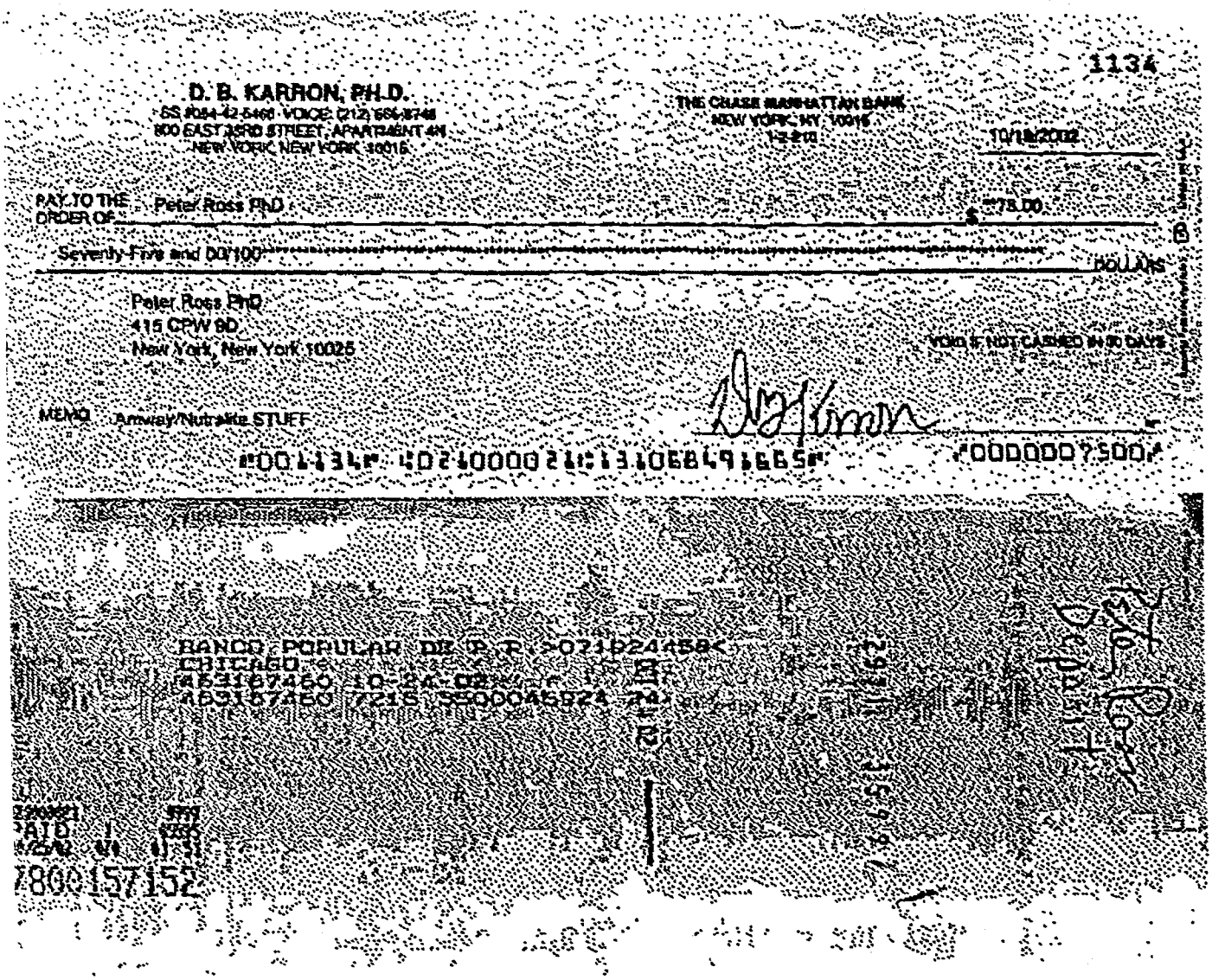
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012435882 Posting date 22-OCT-02



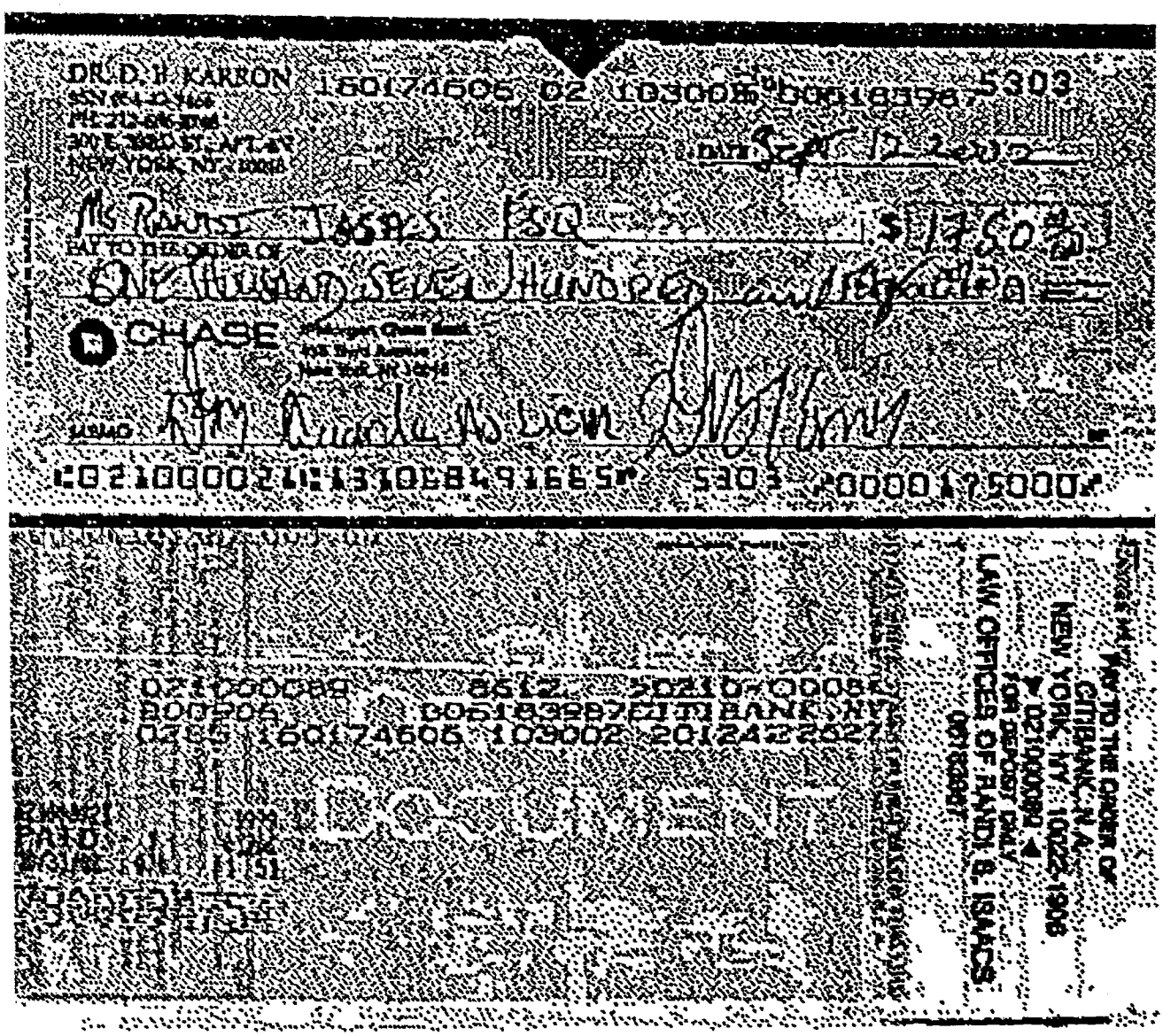
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0070690934 Posting date 23-OCT-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078157152 Posting date 25-OCT-02

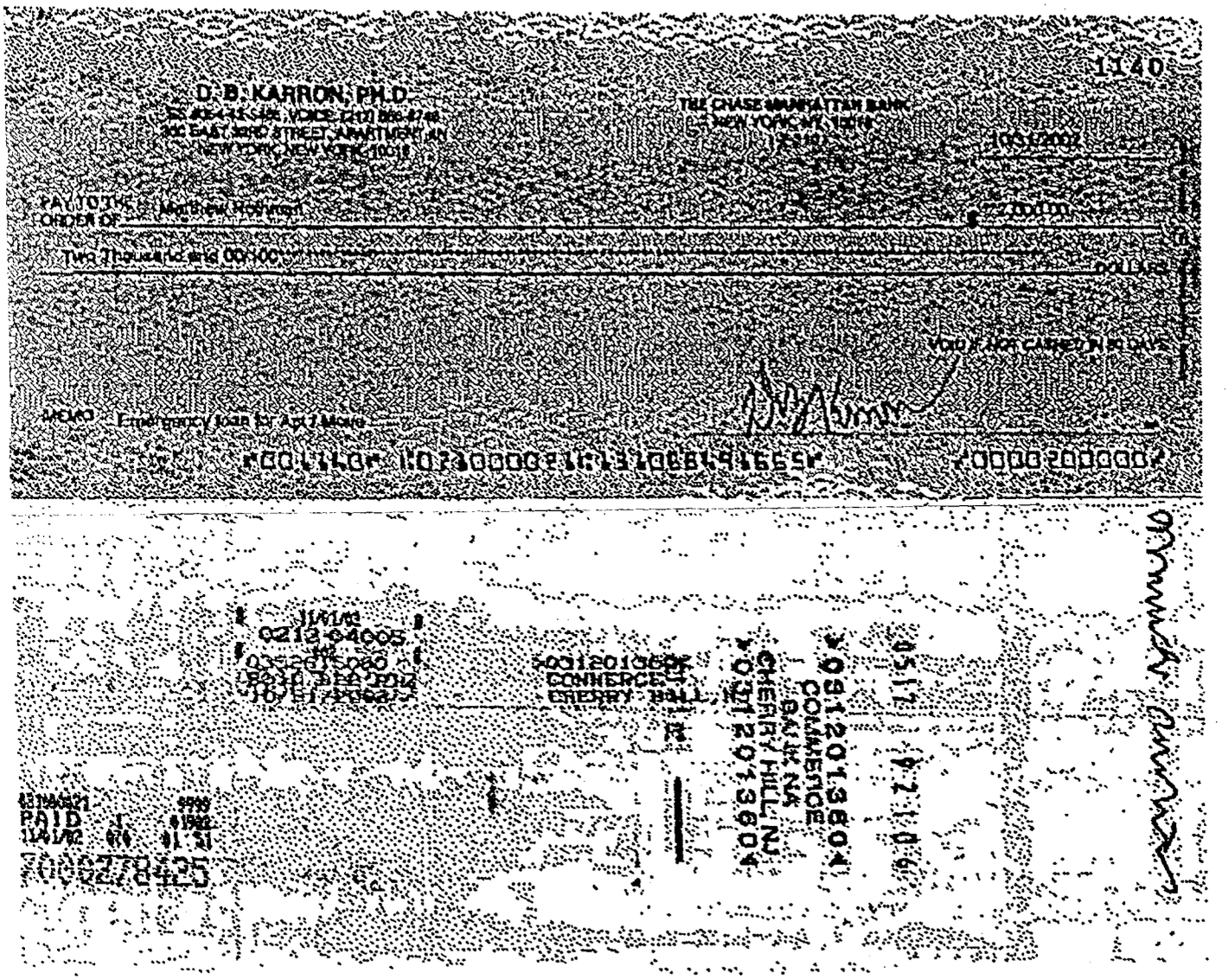


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078094754 Posting date 31-OCT-02

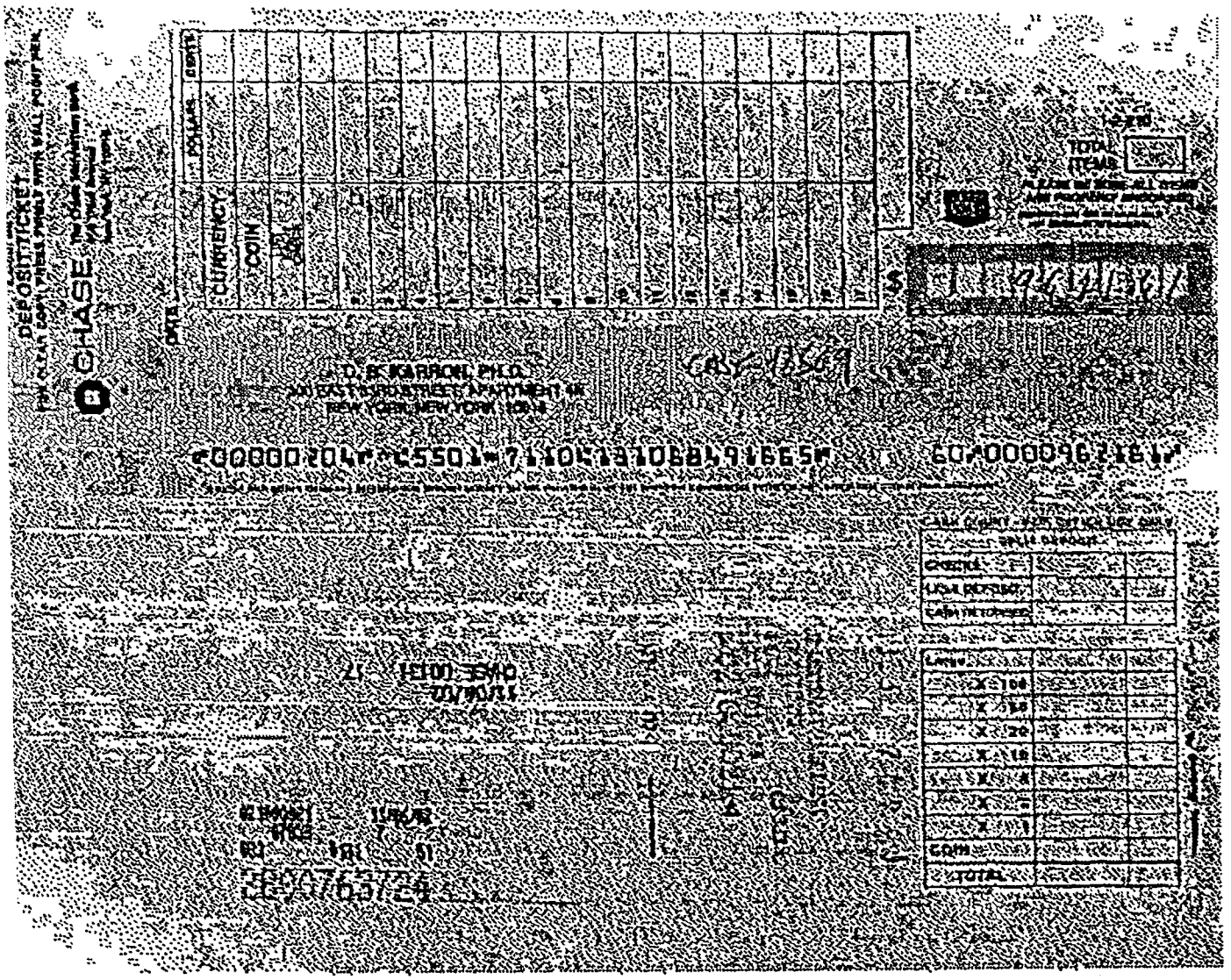


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029657333 Posting date 01-NOV-02

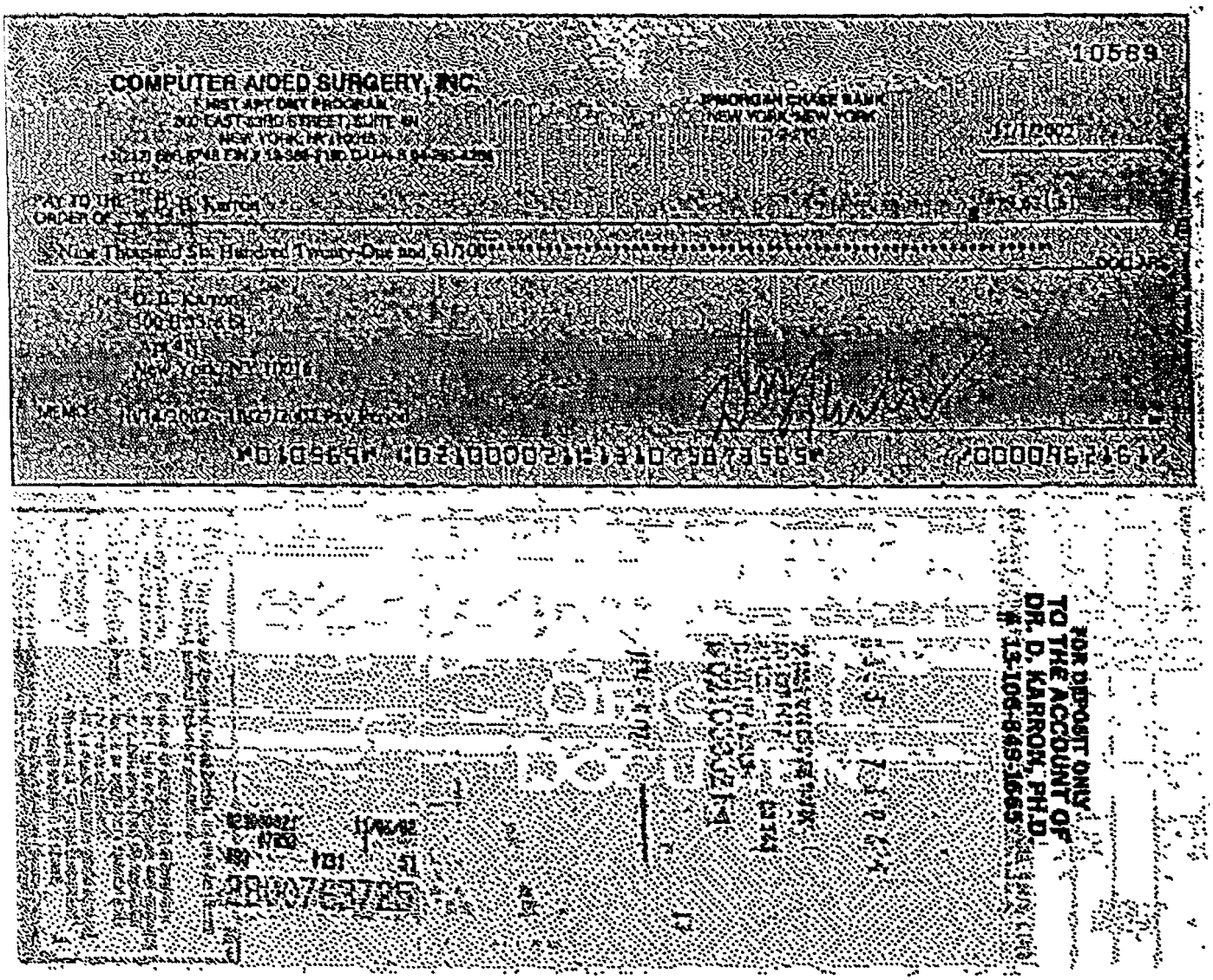
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0070278425 Posting date 01-NOV-02



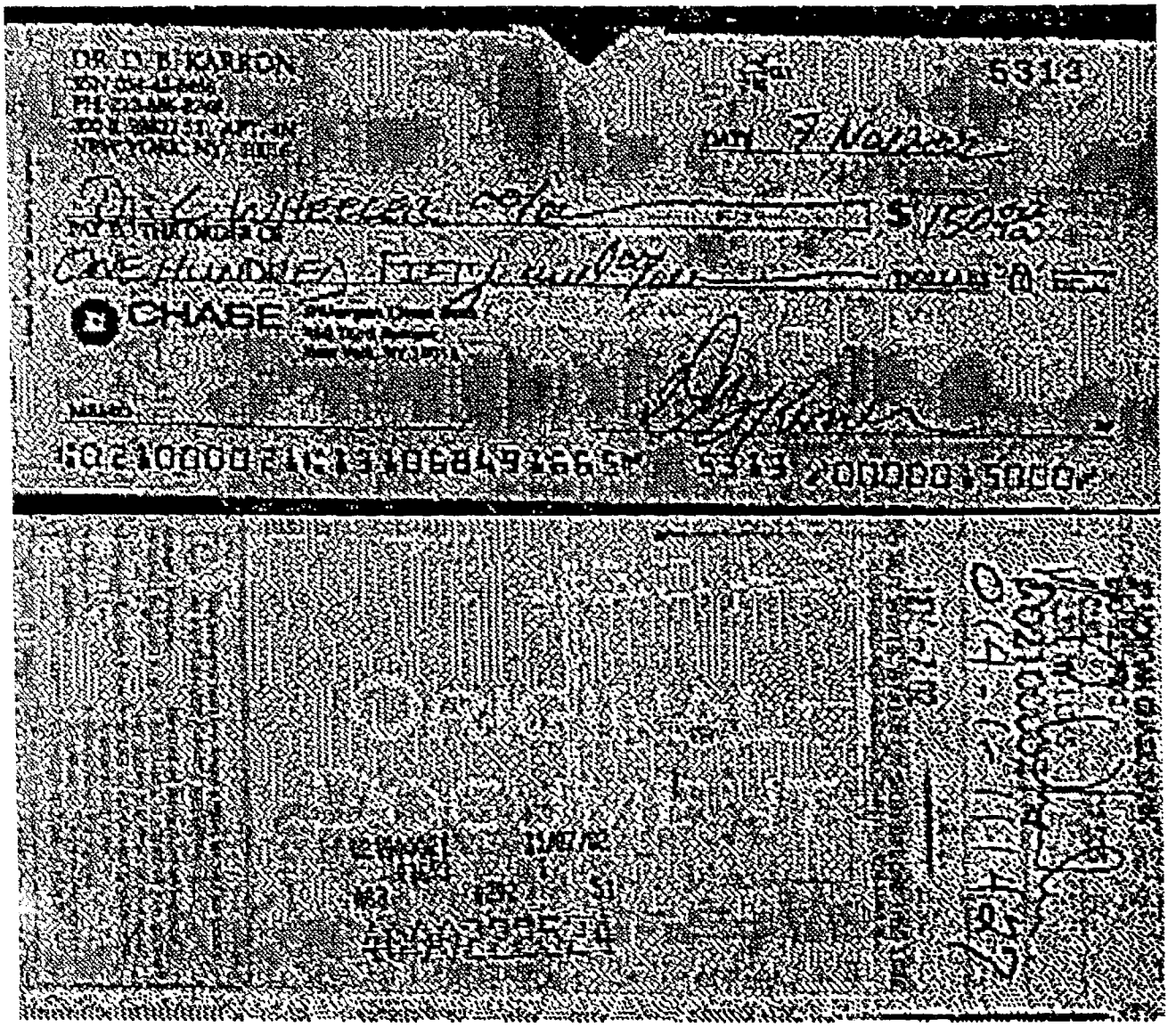
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028763724 Posting date 06-NOV-02



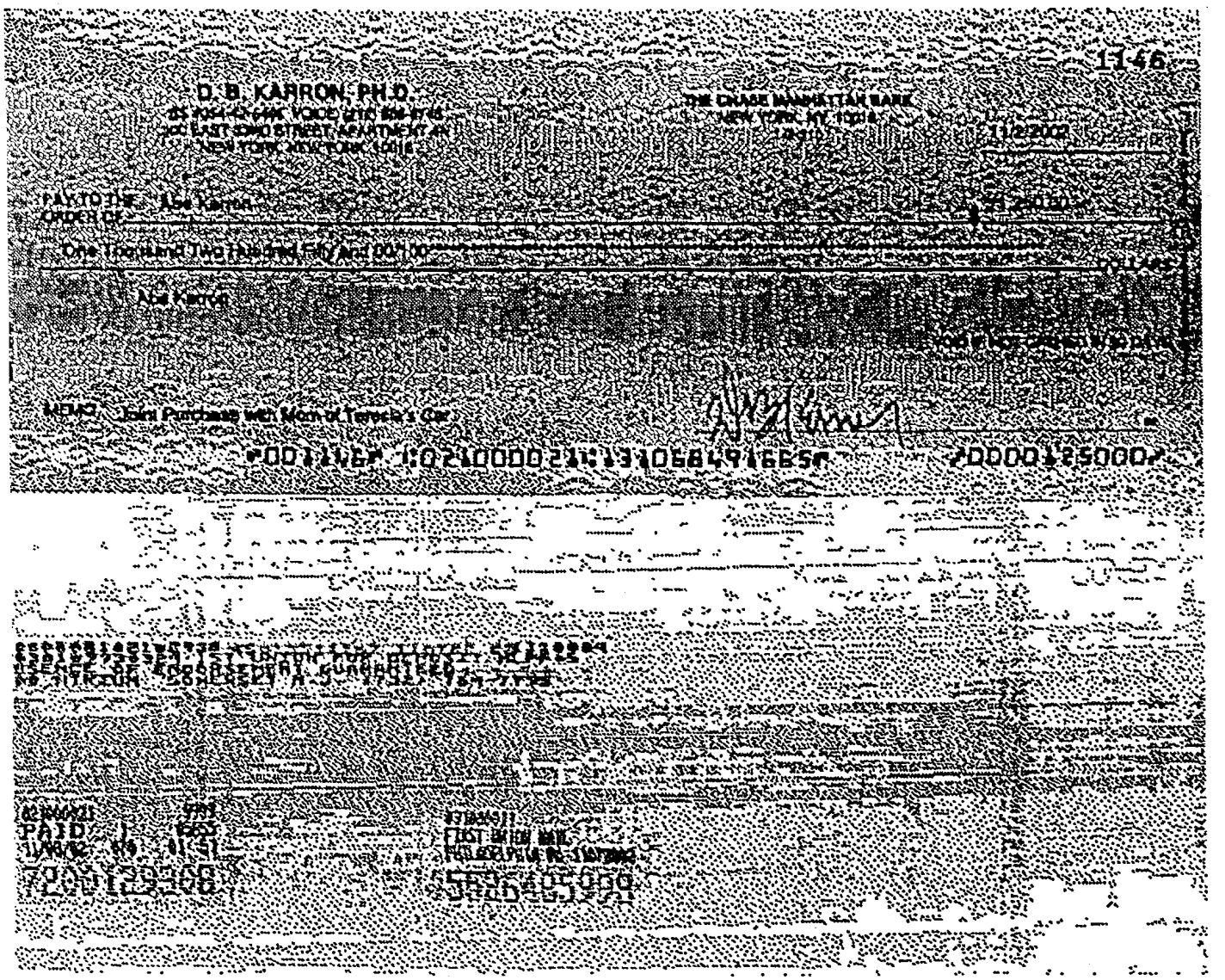
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028763725 Posting date 06-NOV-02



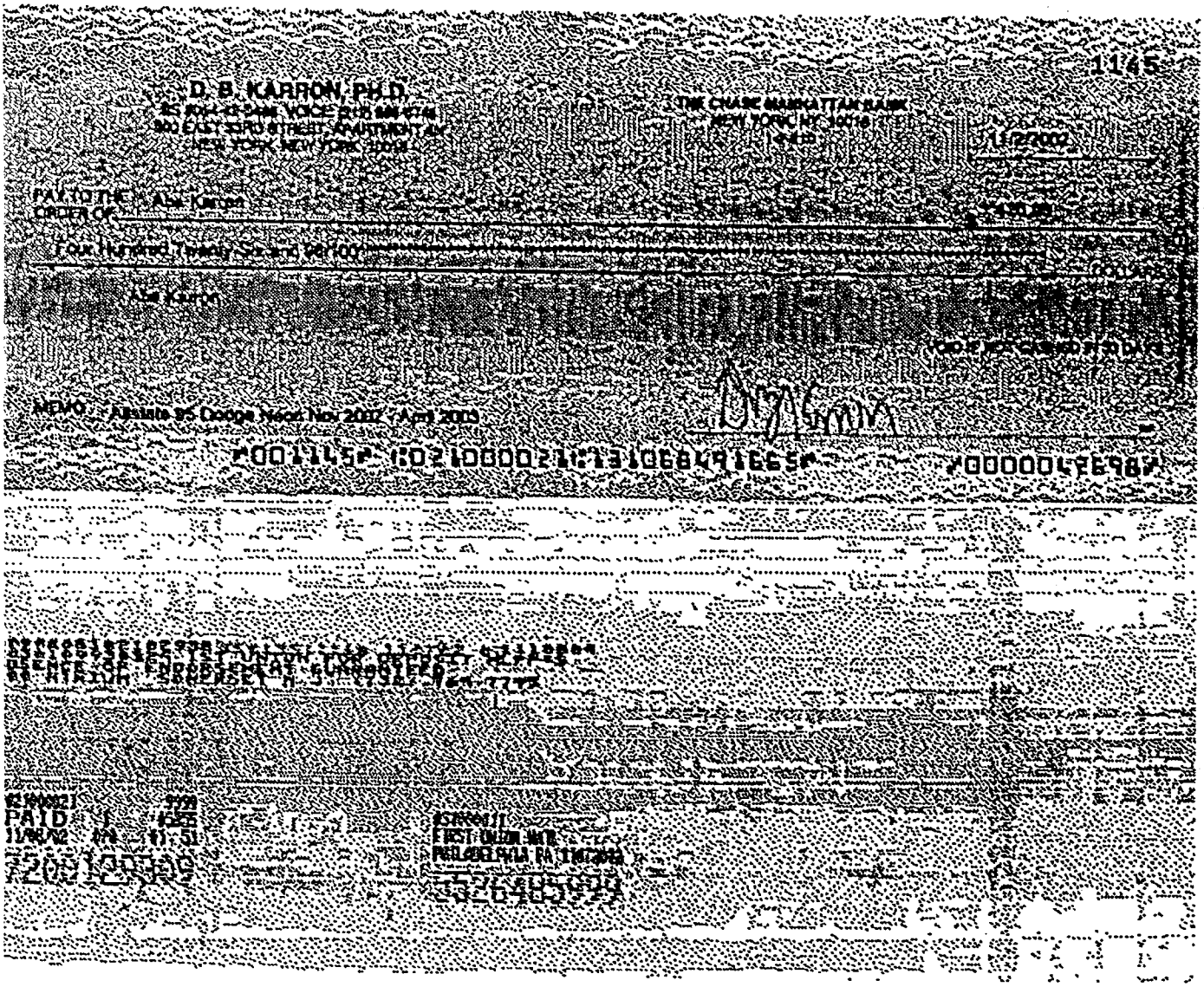
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040222524 Posting date 07-NOV-02



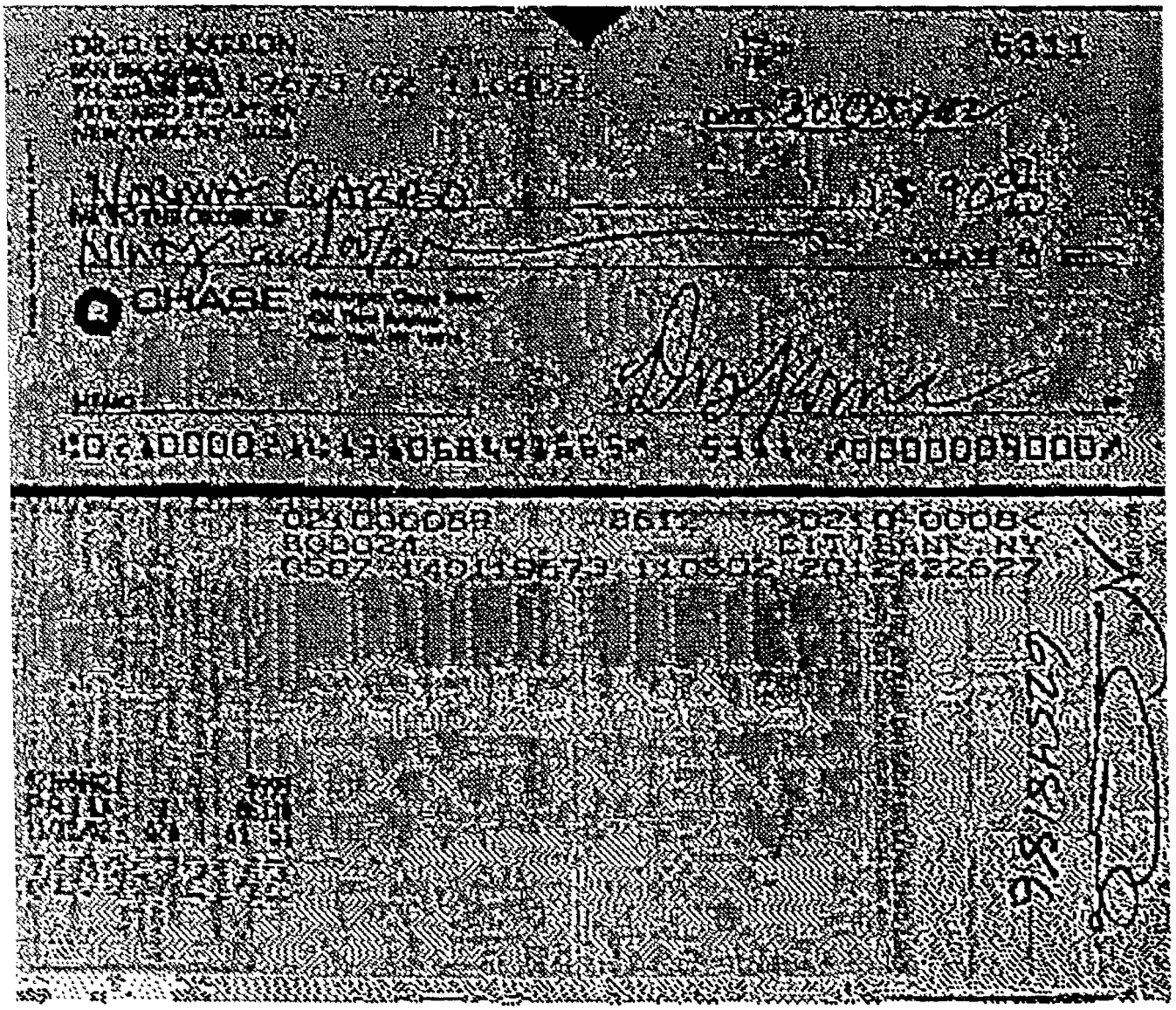
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072129308 Posting date 08-NOV-02



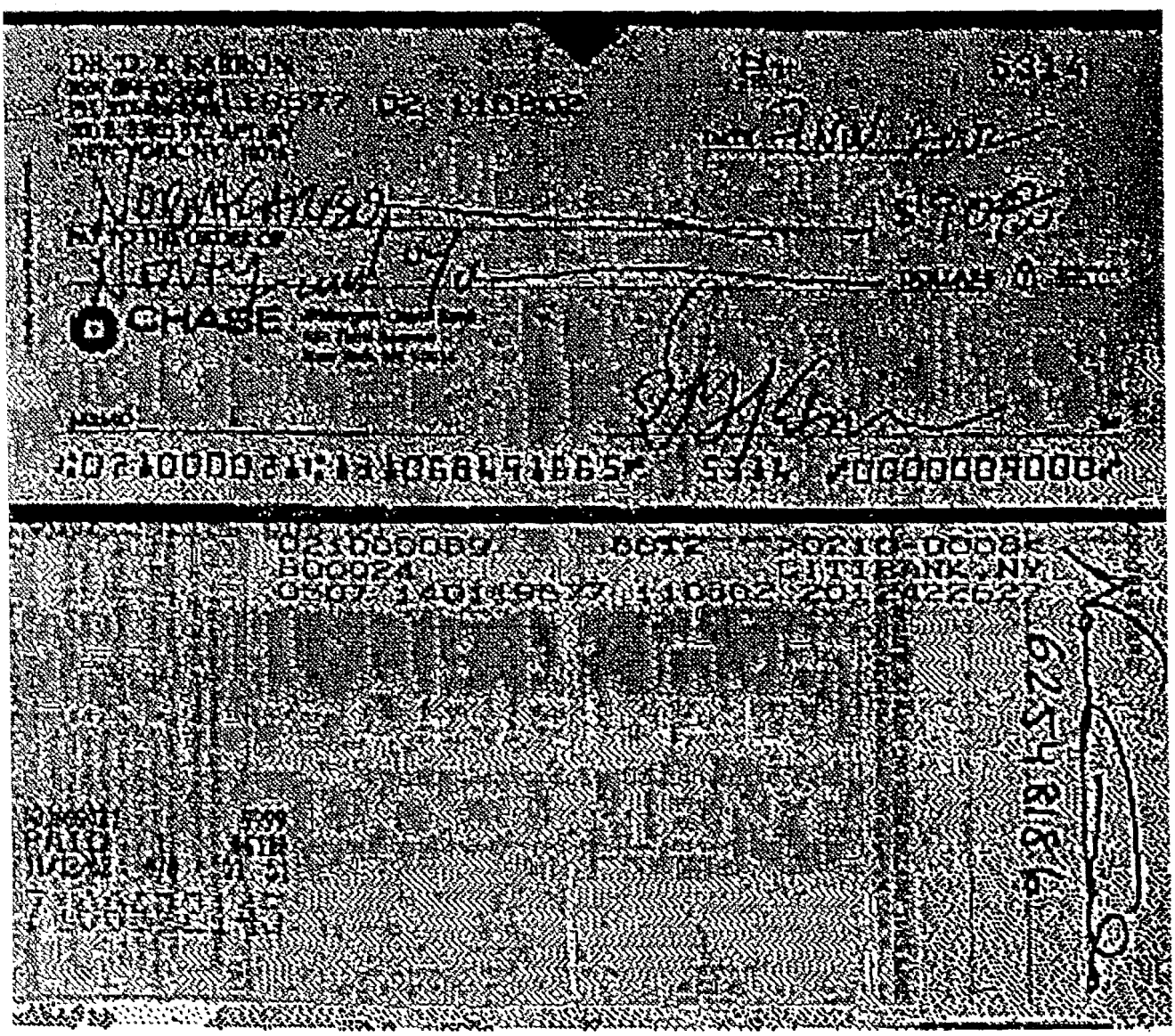
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072129309 Posting date 08-NOV-02



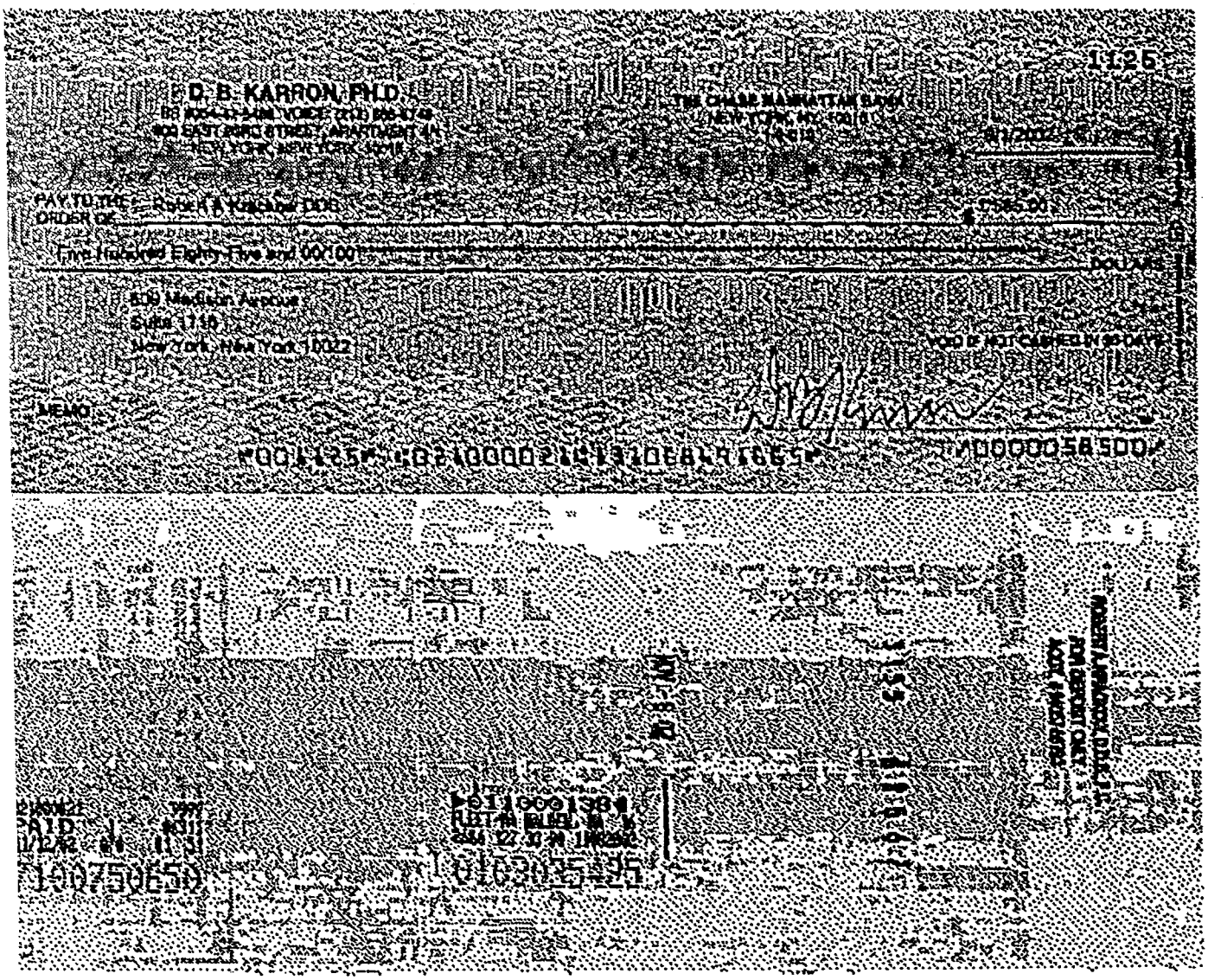
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071672142 Posting date 12-NOV-02



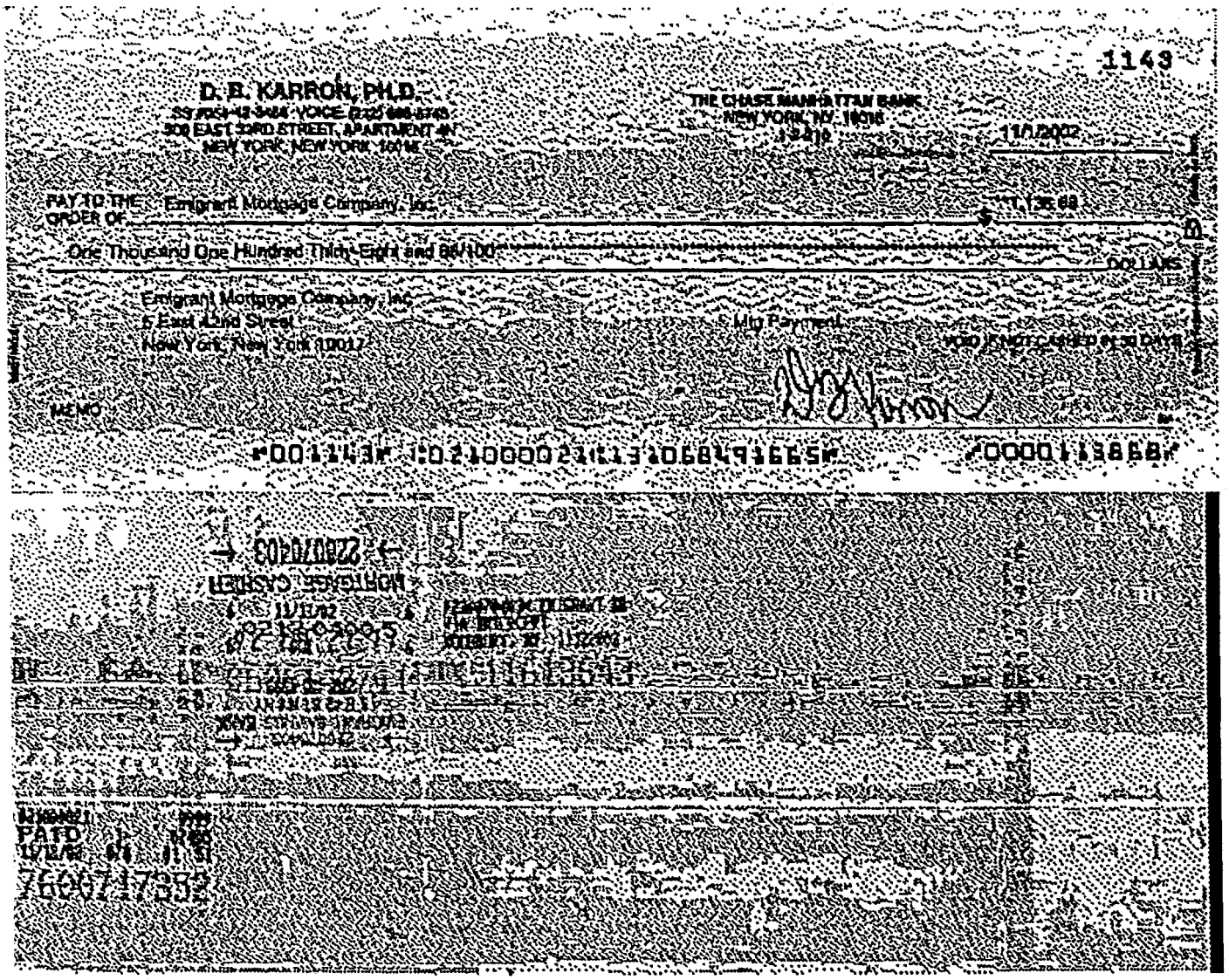
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071672145 Posting date 12-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071750650 Posting date 12-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076717352 Posting date 13-NOV-02



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 12

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 579.62	$ 113.65
Select High Yield Savings	131-6062954-01	$ 2,723.77	$ 2,724.92
Total		**$ 3,303.39**	**$ 2,838.57**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	12/11	$ 4,228.00	$ 272.00
Total			**$ 4,228.00**	**$ 272.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 579.62	Average Balance	$ 1,216.42
Deposits and Credits	$ 29,033.84	Interest Earned for 28 Day(s)	$ 0.52
Checks, Withdrawals and Debits	$ 29,499.81	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 113.65**	Interest Credited in 2002	$ 8.55
		Interest Rate(s):	11/14 to 12/11 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
11/14	Deposit	$ 156.25
11/14	Deposit	$ 156.25
11/15	Deposit	$ 4,530.38
11/15	Advance-Overdraft Line Of CR # **** 9120	$ 67.50
11/18	Advance-Overdraft Line Of CR # **** 9120	$ 3,529.54
11/19	Advance-Overdraft Line Of CR # **** 9120	$ 887.50
11/20	Deposit	$ 9,621.62
11/25	Overdraft Fee Adjustment	$ 20.00
12/03	Advance-Overdraft Line Of CR # **** 9120	$ 266.42
12/04	Deposit	$ 9,621.61
12/04	Deposit	$ 156.25
12/06	Overdraft Fee Adjustment	$ 20.00
12/11	Interest Credit	$ 0.52
	Total	**$ 29,033.84**

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 Dr D B Karron
(continued)

Withdrawals and Debits

Date	Description	Amount
11/13	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 100.00
11/14	Insufficient Funds Service Fee	$ 20.00
11/14	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
11/15	Insufficient Funds Service Fee	$ 40.00
11/15	Mbna America Online Pmt 111802	$ 2,000.00
11/17	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 100.00
11/17	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 67.50
11/19	Insufficient Funds Service Fee	$ 20.00
11/21	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 4,417.04
11/22	Mbna America Online Pmt 112202	$ 4,000.00
11/25	ATM Withdrawal On 11/24; Card # **** 7377 Serial# 002041; 1 Lincoln Plaza, New York, NY (00343/01)	$ 60.00
11/30	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 1,000.00
12/02	NYCE ATM Withdrawal On 12/01; Card # **** 7377 Serial# 006710; Danburyfair2 9300, Danbury, CT	$ 101.00
12/04	Insufficient Funds Service Fee	$ 20.00
12/04	Mbna America Online Pmt 120402	$ 2,000.00
12/06	Discover Smart Chk 120602	$ 8.99
12/07	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 2,284.48
12/10	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 271.26
	Total	**$ 16,540**

16,540.27

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1141	11/18	$ 1,000.00	1149	11/15	$ 150.00	5315*	11/14	$ 300.00
1142	11/14	$ 5,000.00	1151*	11/19	$ 700.00	5316	11/22	$ 150.00
1144*	11/18	$ 379.54	1152	12/04	$ 2,500.00	5317	11/25	$ 90.00
1148*	11/19	$ 90.00	1153	12/10	$ 2,500.00	5318	12/04	$ 100.00

** indicates gap in check sequence*

Total (12 checks) $ 12,959.54

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
11/14	$ 4,557.88 -	11/20	$ 9,531.62	12/02	$ 266.42 -	12/10	$ 113.13
11/15	$ 2,150.00 -	11/21	$ 5,114.58	12/03	$ 0.00	12/11	$ 113.65
11/17	$ 2,317.50 -	11/22	$ 964.58	12/04	$ 5,157.86		
11/18	$ 167.50 -	11/25	$ 834.58	12/06	$ 5,168.87		
11/19	$ 90.00 -	11/30	$ 165.42 -	12/07	$ 2,884.39		

Select High Yield Savings Account # 131-6062954-01 Daniel Karron

Summary

Opening Balance	$ 2,723.77
Deposits and Credits	$ 1.15
Checks, Withdrawals and Debits	$ 0.00
Ending Balance	**$ 2,724.92**

Average Balance	$ 2,724.03
Interest Earned for 28 Day(s)	$ 1.15
Annual Percentage Yield Earned	0.55%
Interest Credited in 2002	$ 23.78
Interest Rate(s):	11/14 to 12/11 at 0.55%

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings *(continued)*

Account # 131-6062954-01 Daniel Karron

Deposits and Credits

Date	*Description*	*Amount*
12/11	Interest Credit	$ 1.15
	Total	**$ 1.15**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
12/11	$ 2,724.92						

Monthly Fee

A $30.00 fee was deducted from your account on 11/14 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $4,212.45. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured to the extent permitted by law. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	—	
E. BALANCE (should equal your checkbook balance).		

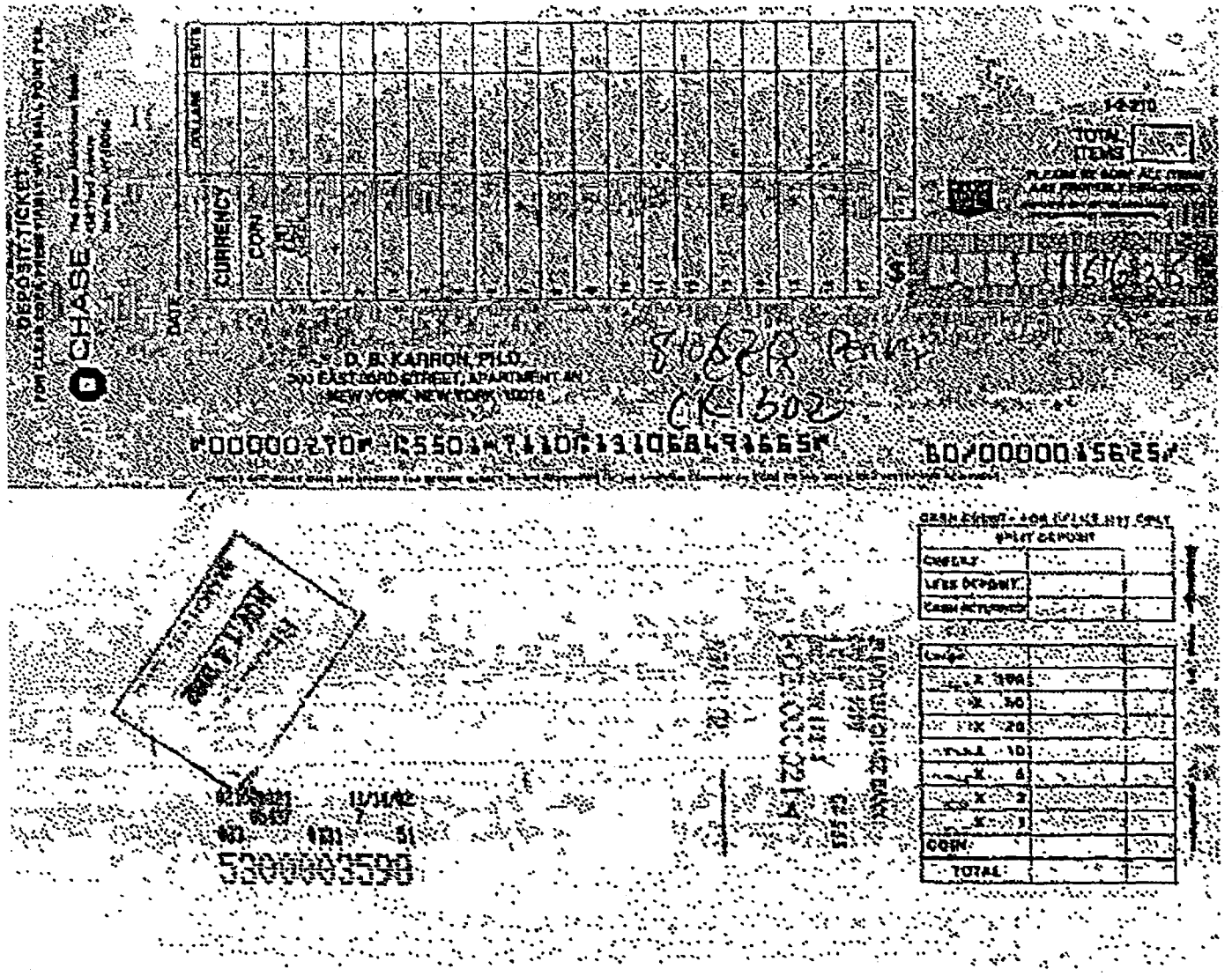
If you have any questions about your accounts, call the customer service number on the front of your statement

THIS HOLIDAY SEASON RELIVE YOUR MOST PRICELESS MEMORIES Dr D B Karro

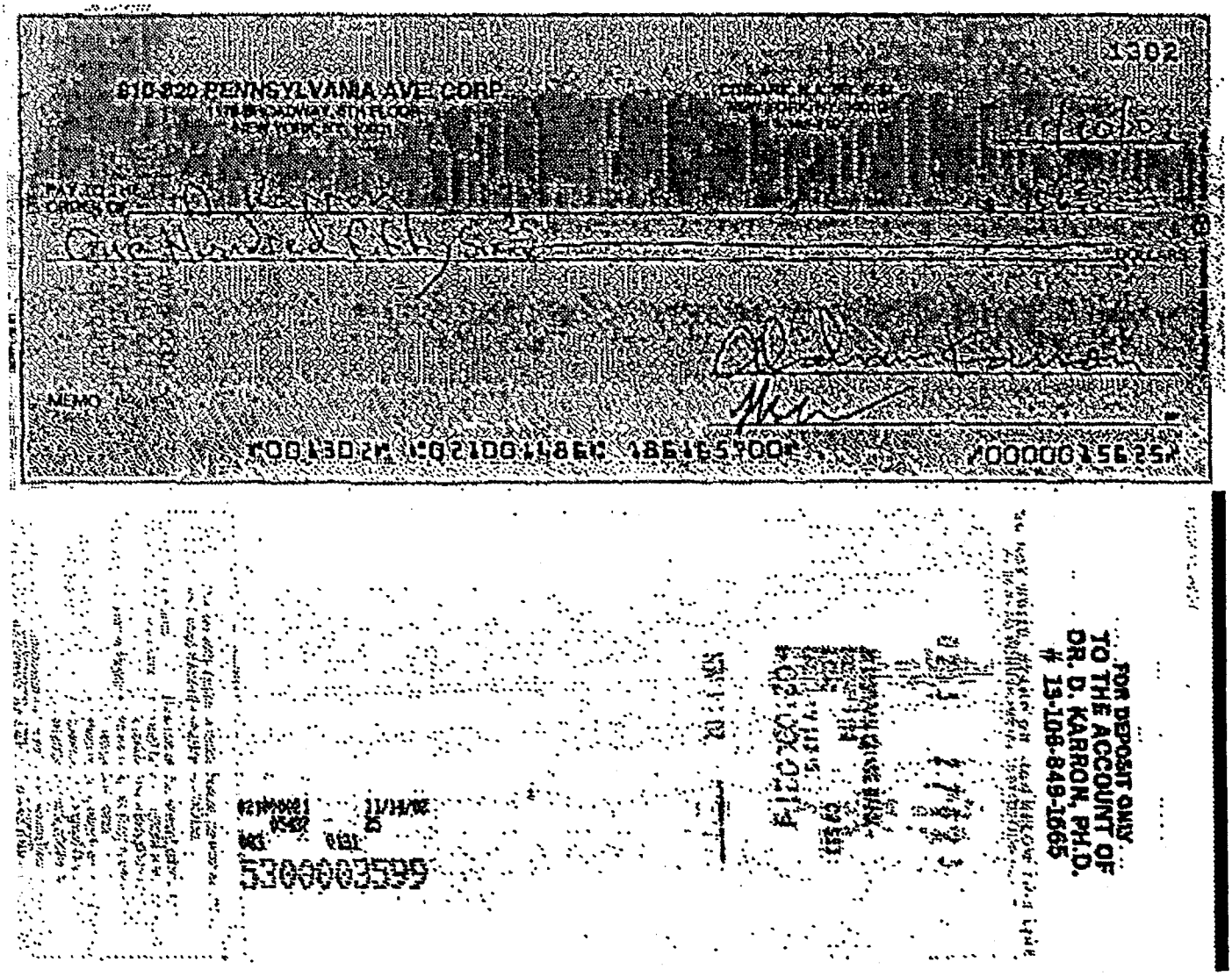
Capturing the holiday spirit is easy when you use your Chase Banking Card with the MasterCard(R) logo for your holiday purchases. Plus, every time you use your Chase Credit or Debit MasterCard(R) card for purchases now through 12/31/02 MasterCard will give you the chance to choose the time, the place and the people who matter most, to relive your most priceless memories.

To find out how, visit www.mastercard.com or call 1-800-MC-ASSIST for more information, official rules and complete details.

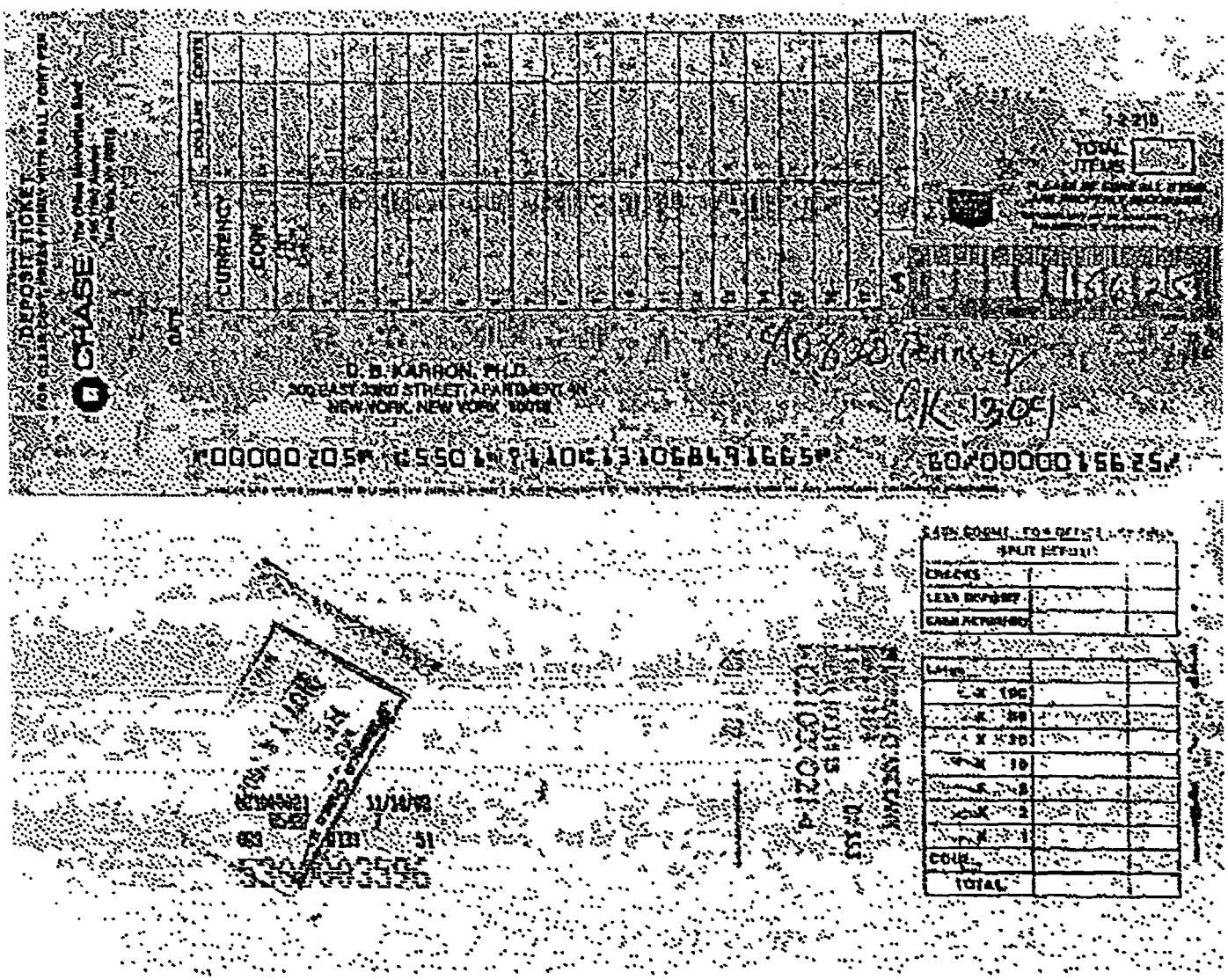
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053003598 Posting date 14-NOV-02



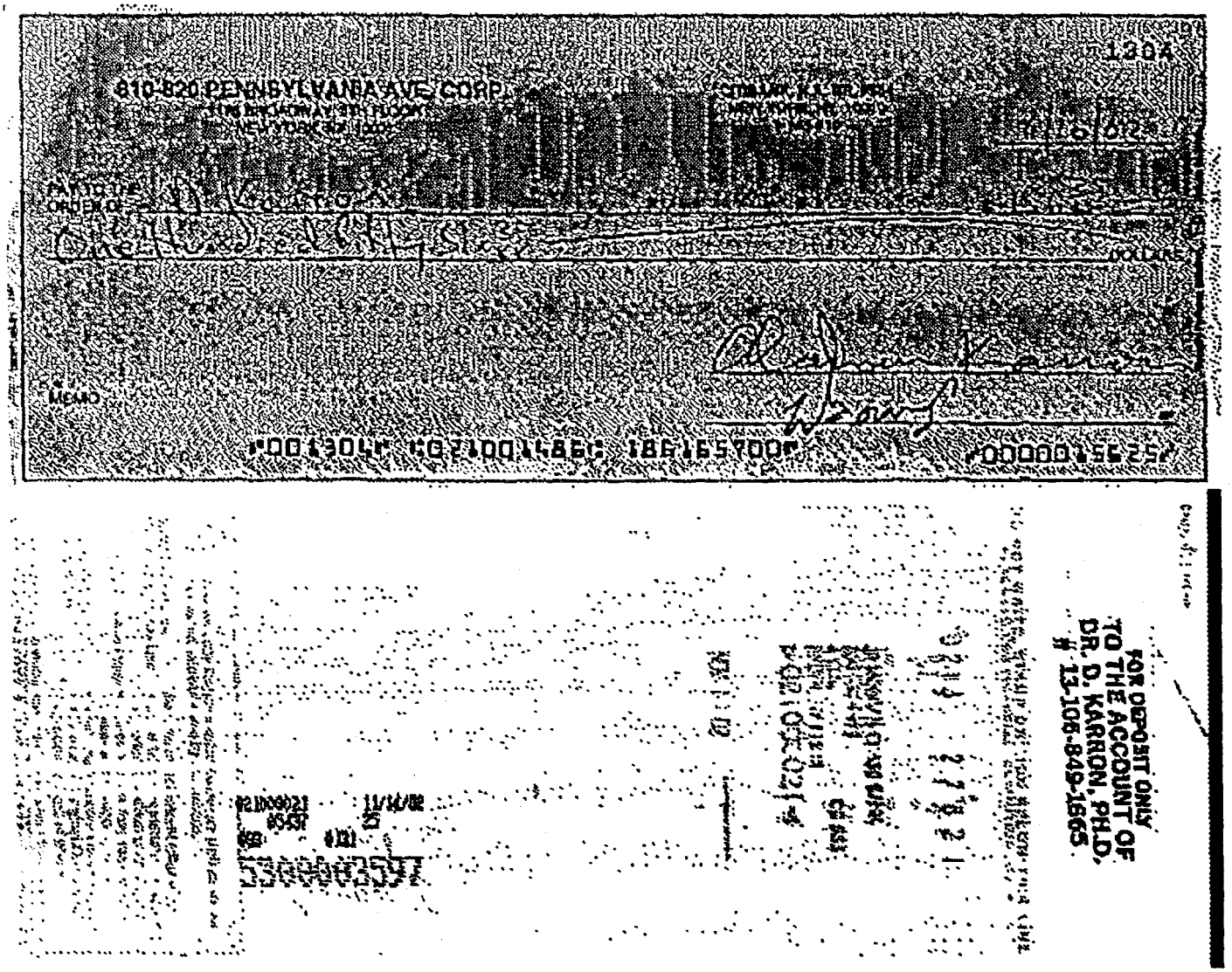
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053003599 Posting date 14-NOV-02



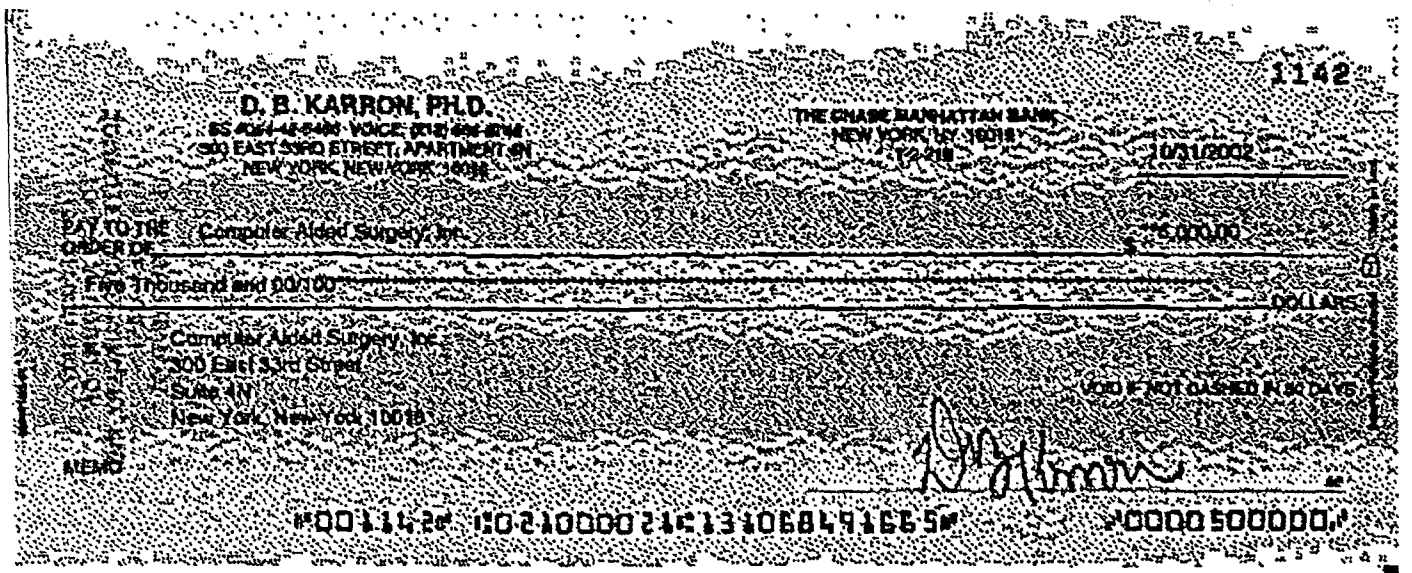
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053003596 Posting date 14-NOV-02

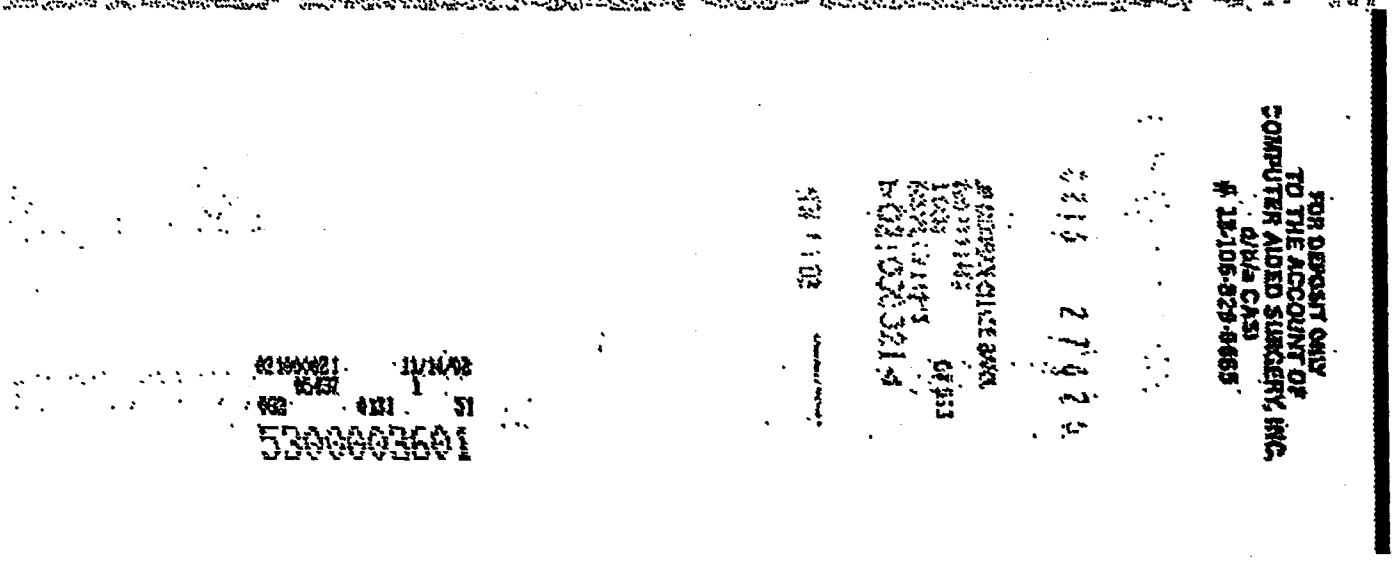


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053003597 Posting date 14-NOV-02

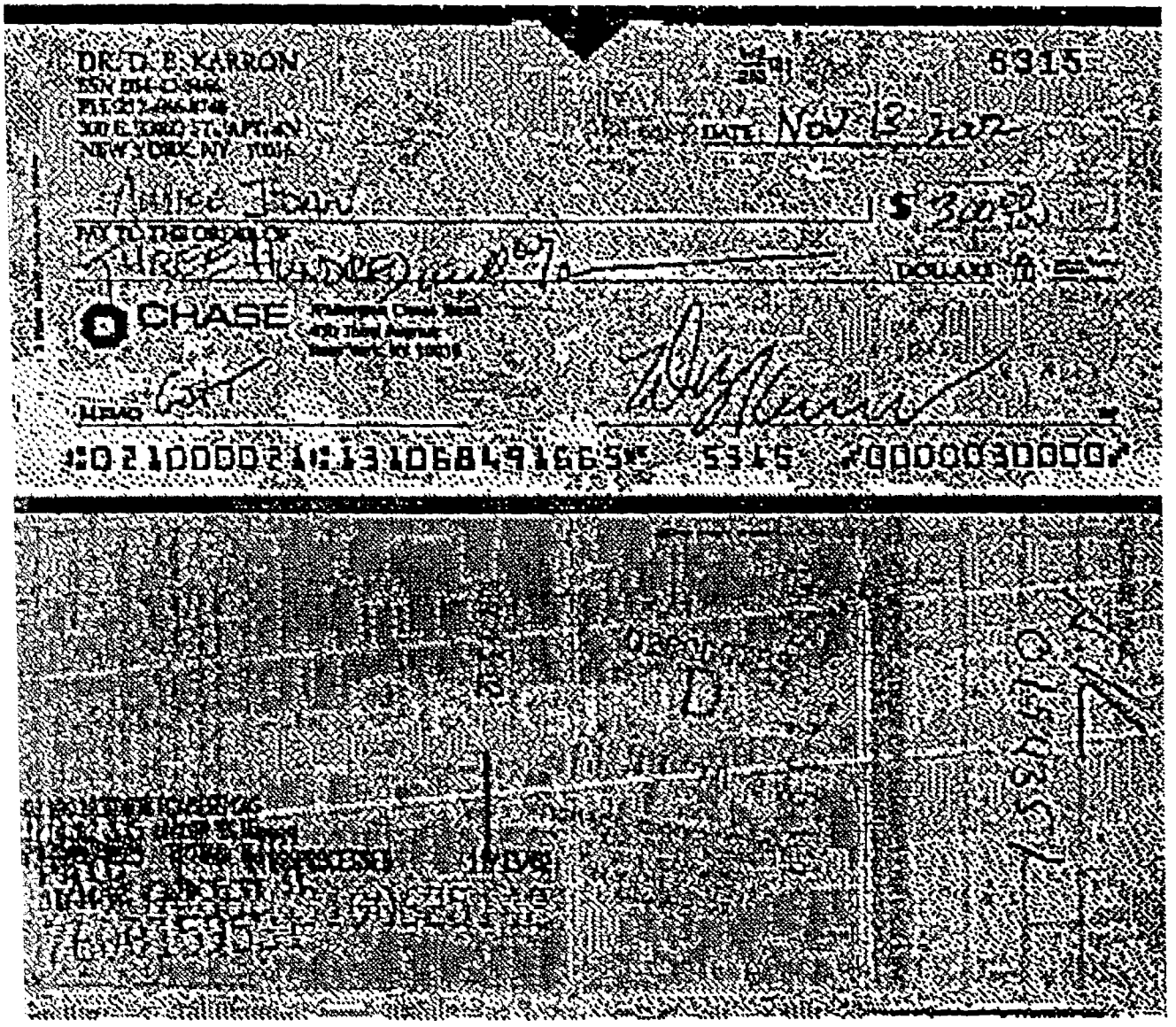


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053003601 Posting date 14-NOV-02

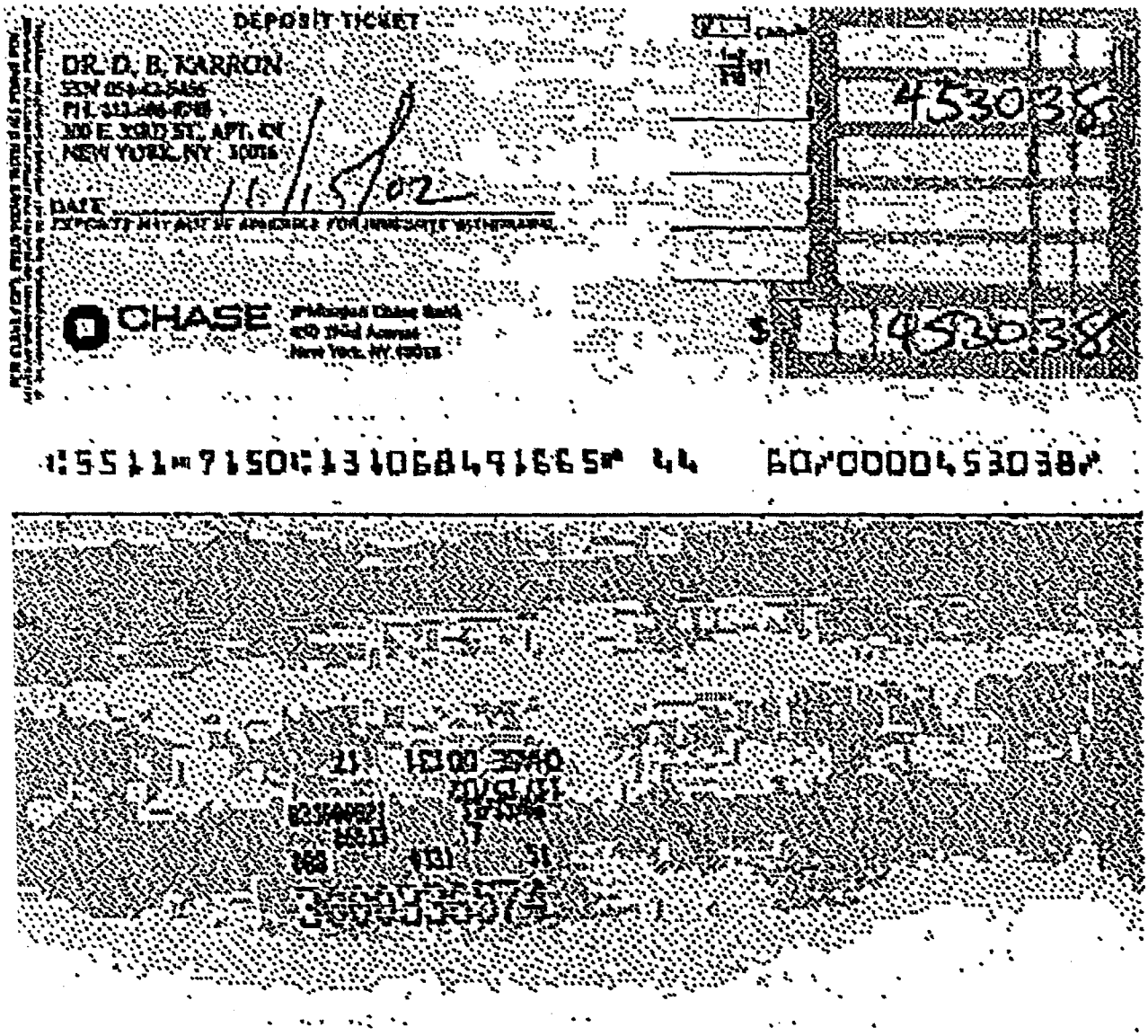




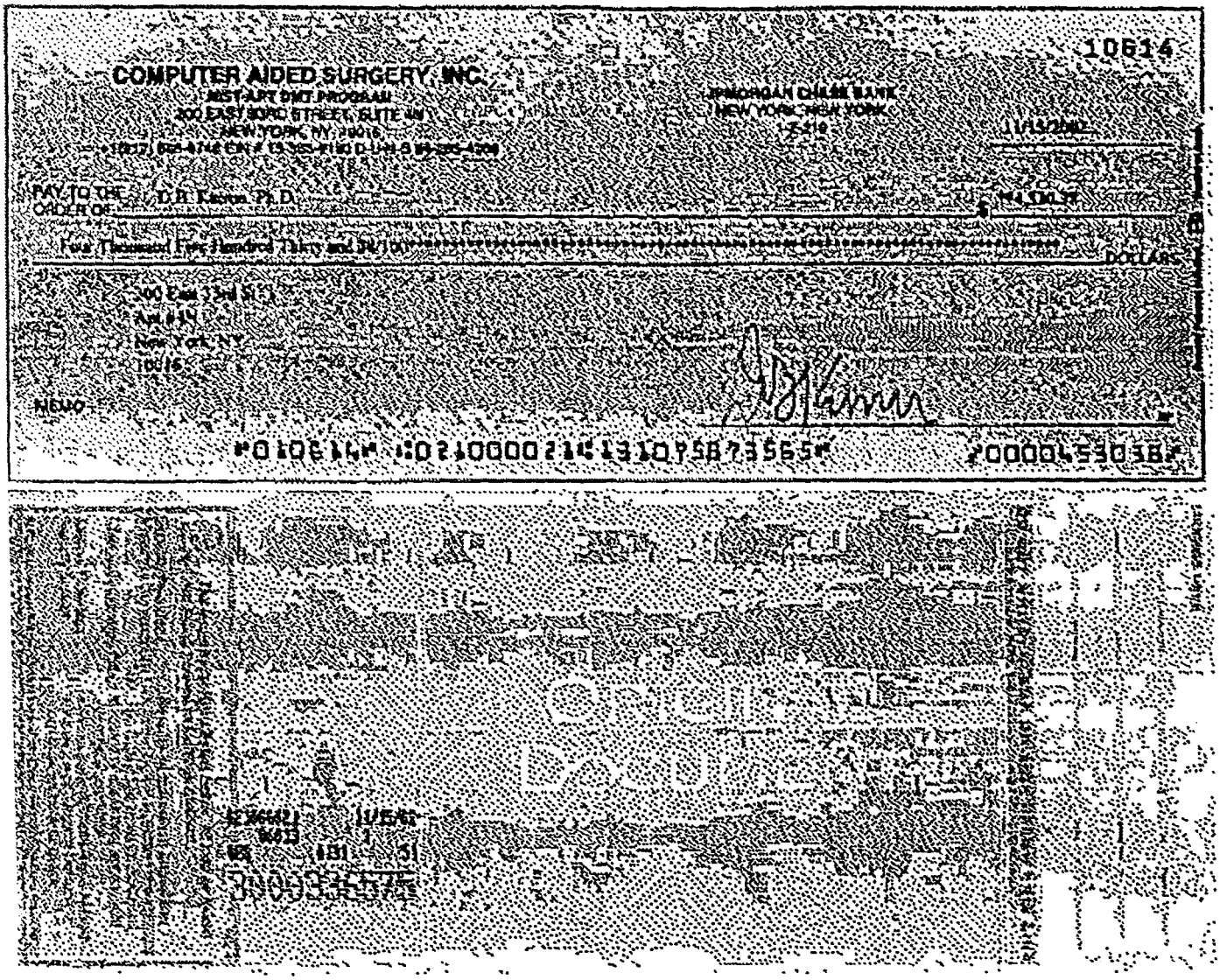
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076159531 Posting date 14-NOV-02



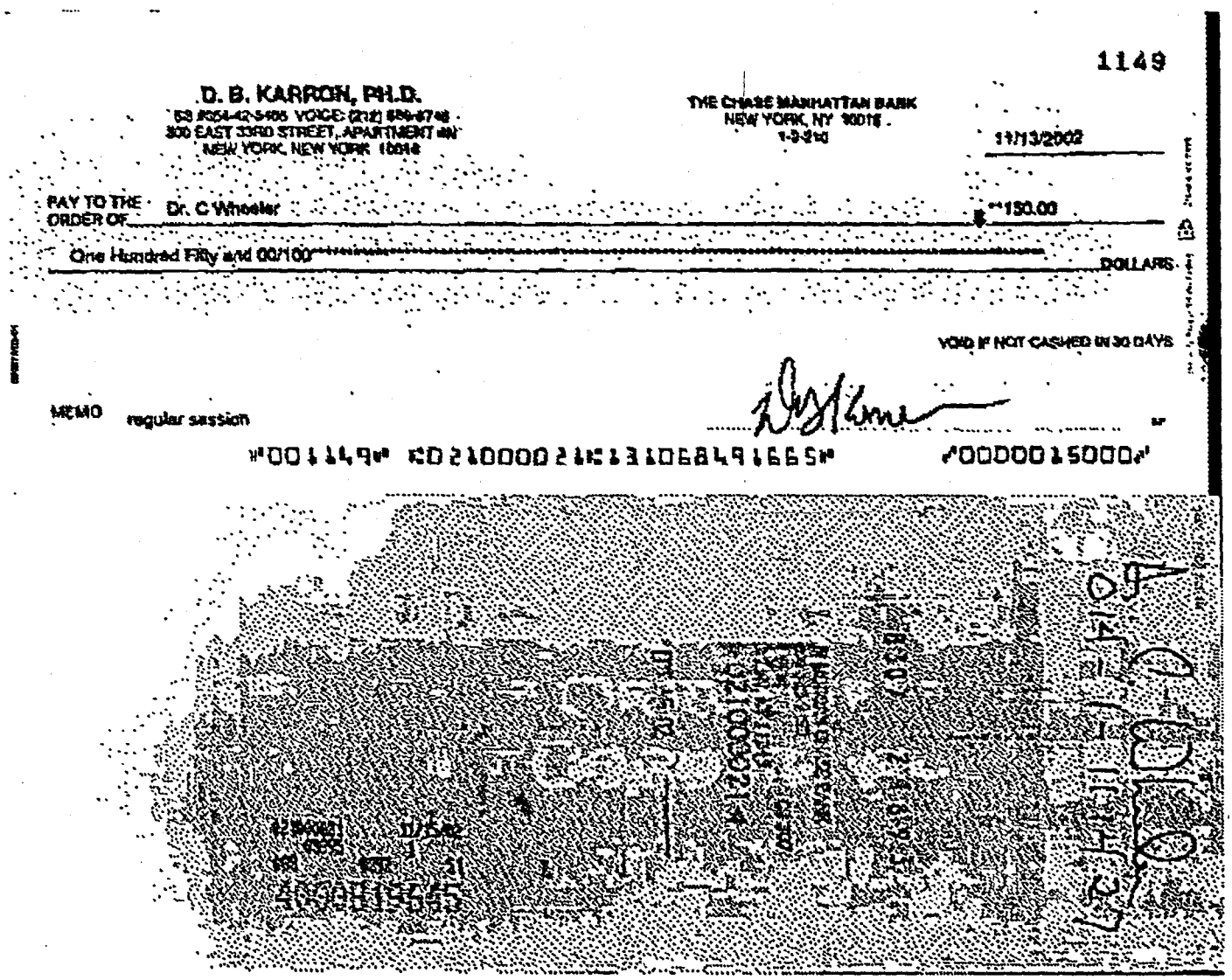
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030336574 Posting date 15-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030336575 Posting date 15-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040819645 Posting date 15-NOV-02



1149

D. B. KARRON, PH.D.
SS #054-42-5495 VOICE: (212) 650-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

11/13/2002

PAY TO THE ORDER OF Dr. C Wheeler $**150.00

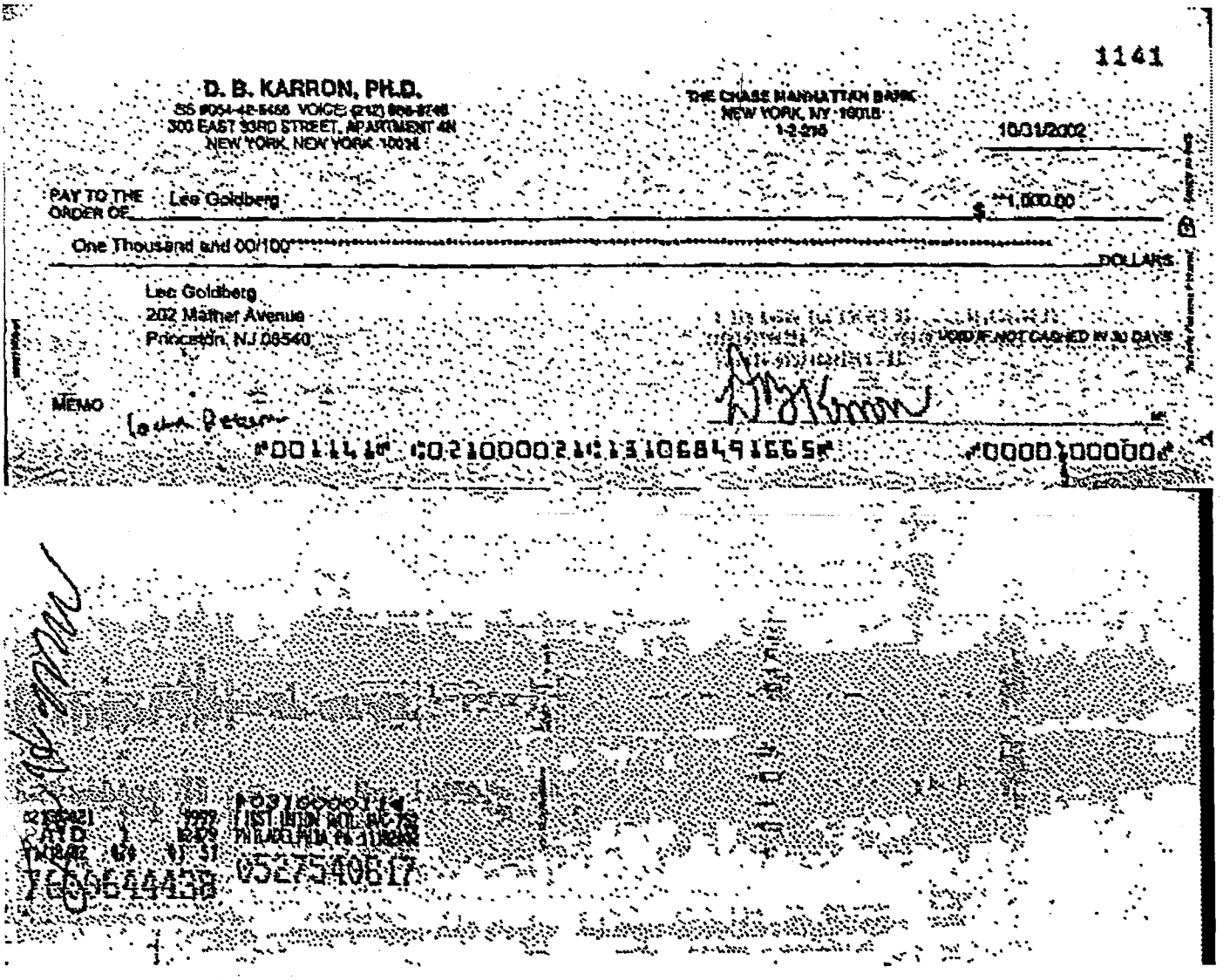
One Hundred Fifty and 00/100********** DOLLARS

VOID IF NOT CASHED IN 30 DAYS

MEMO regular session

⑈001149⑈ ⑆021000021⑆ 310684916659⑈ ⑈00000150000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076644438 Posting date 18-NOV-02



1141

D. B. KARRON, PH.D.
SS #004-42-5456 VOICE: (212) 998-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-213

10/31/2002

PAY TO THE ORDER OF Lee Goldberg $ 1,000.00

One Thousand and 00/100 DOLLARS

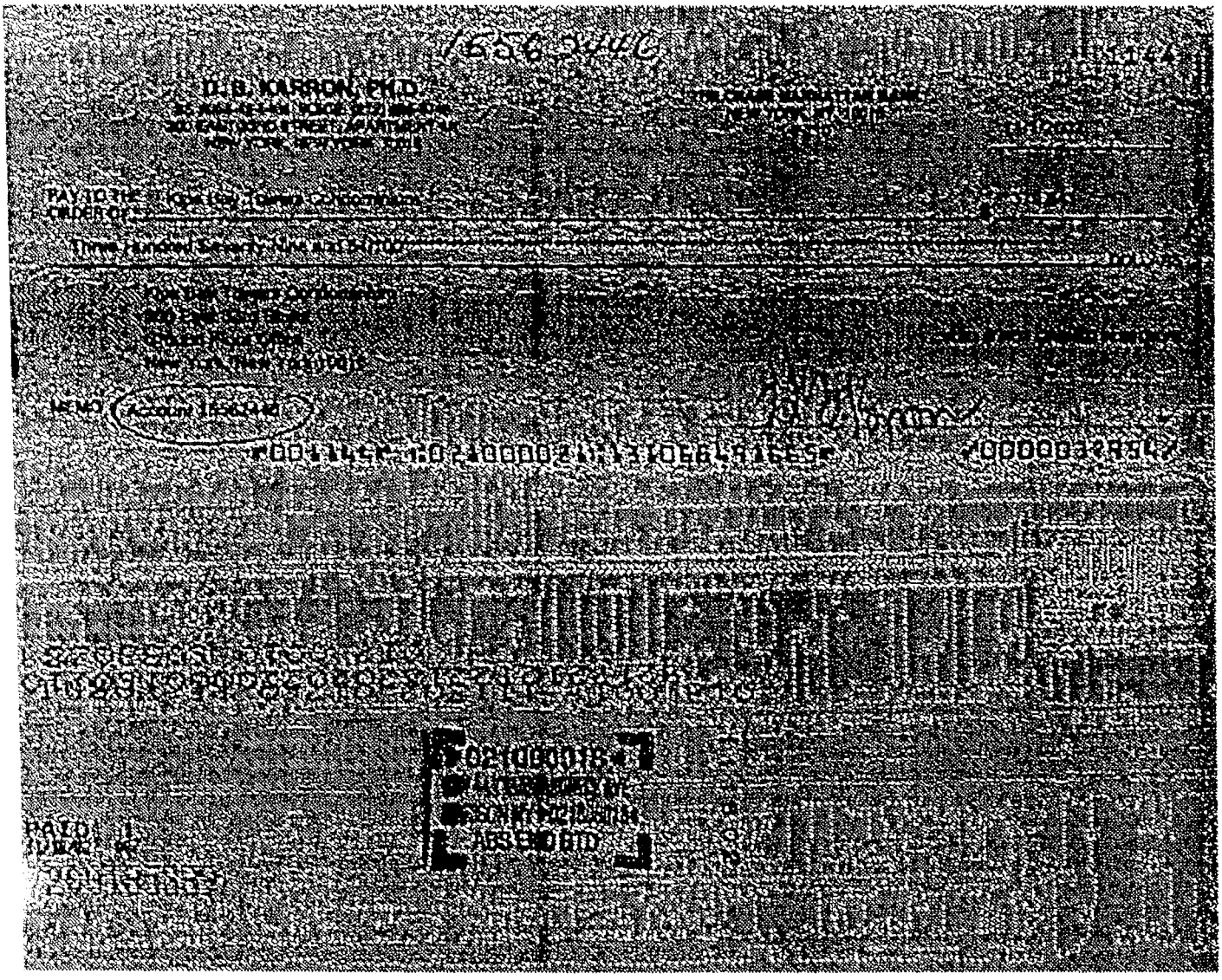
Lee Goldberg
202 Mather Avenue
Princeton, NJ 08540

VOID IF NOT CASHED IN 30 DAYS

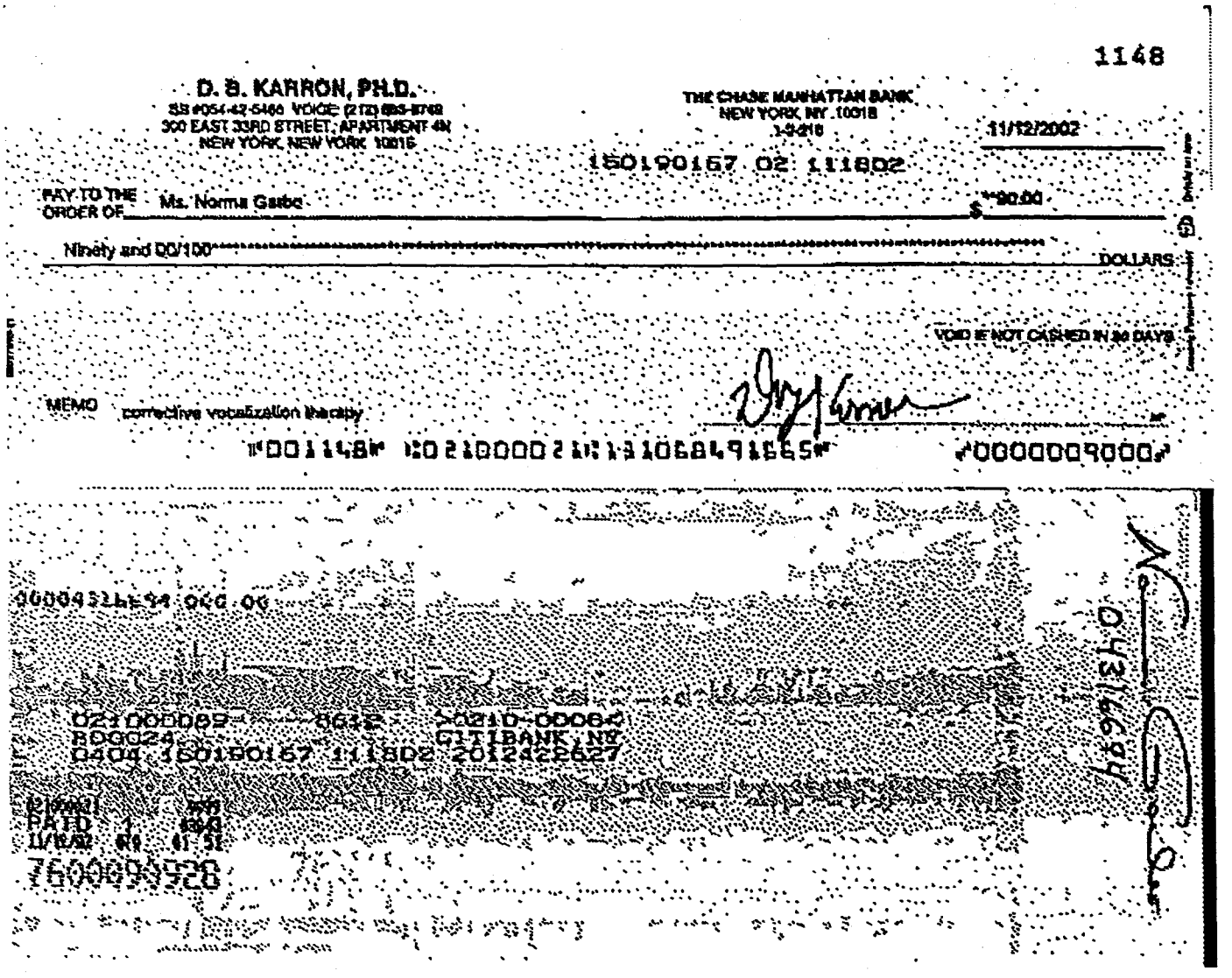
MEMO

⑈001141⑈ ⑆021000021⑆ 910684916655⑈ ⑈0000100000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012813042 Posting date 18-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076090928 Posting date 19-NOV-02



1148

D. B. KARRON, PH.D.
SS #054-42-5460 VOICE: (212) 865-8768
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

11/12/2002

150190167 02 111802

PAY TO THE ORDER OF Ms. Norma Gabe $ **90.00

Ninety and 00/100 DOLLARS

VOID IF NOT CASHED IN 90 DAYS

MEMO corrective vocalization therapy

⑈001148⑈ ⑆021000021⑆ 1106849⑈5⑈ ⑈0000090000⑈

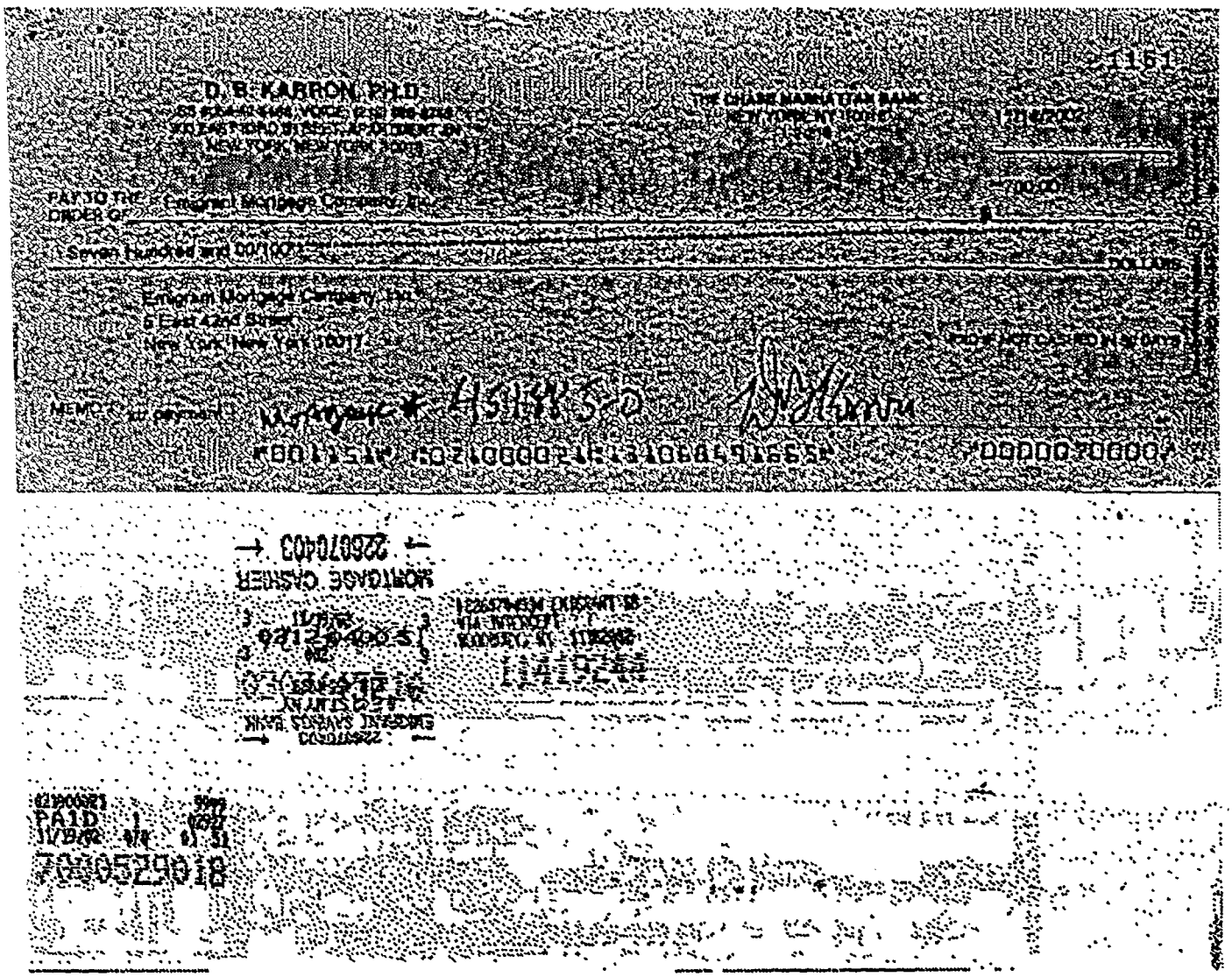
0000432444 040 00

021000089 6618 >021D-0006<
BOG024 CITIBANK, NA
0404 150190167 111802 2012422627

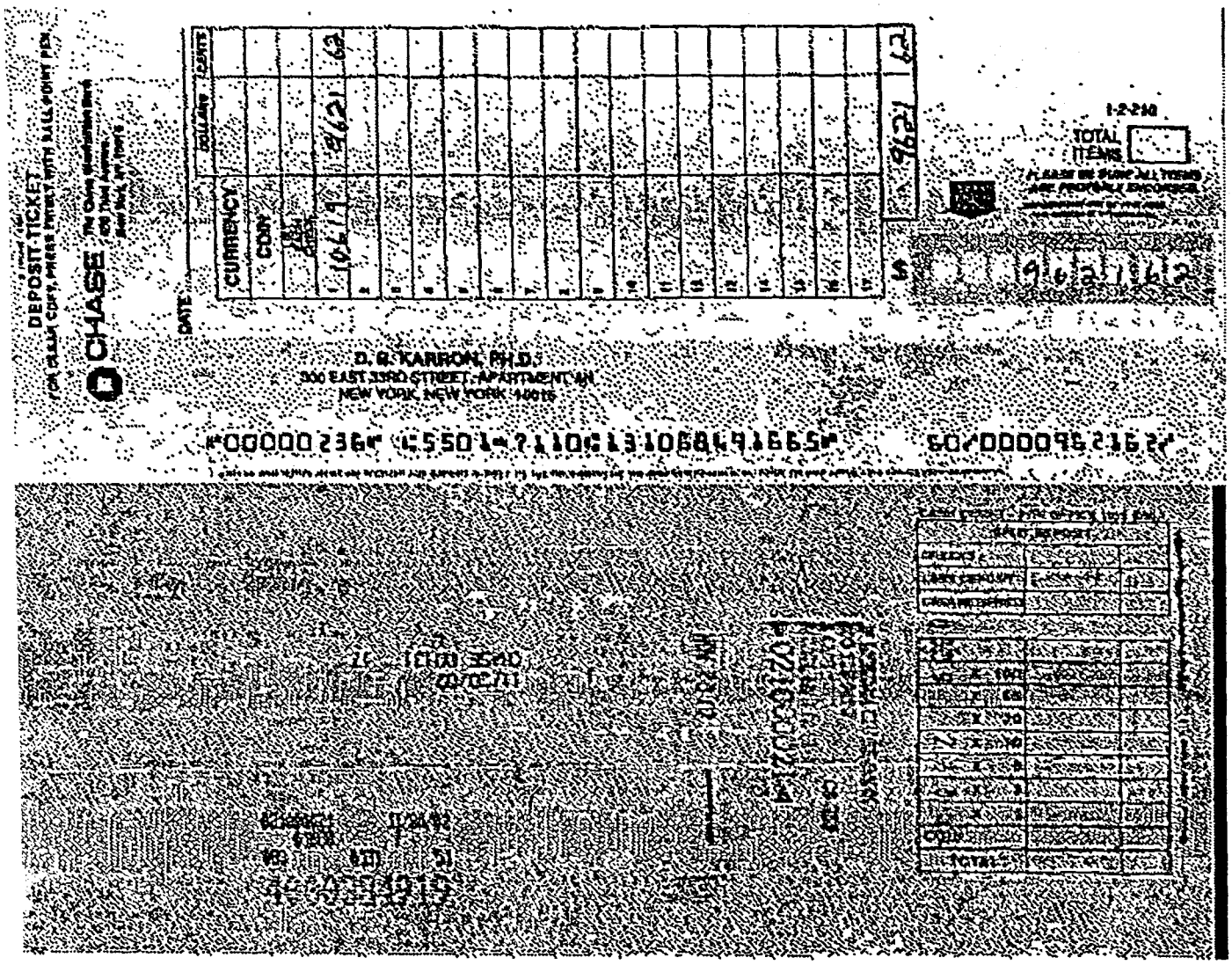
PAID 1 $90
11/18/02 01 41 51
760090928

D. B. Karron, Ph.D.

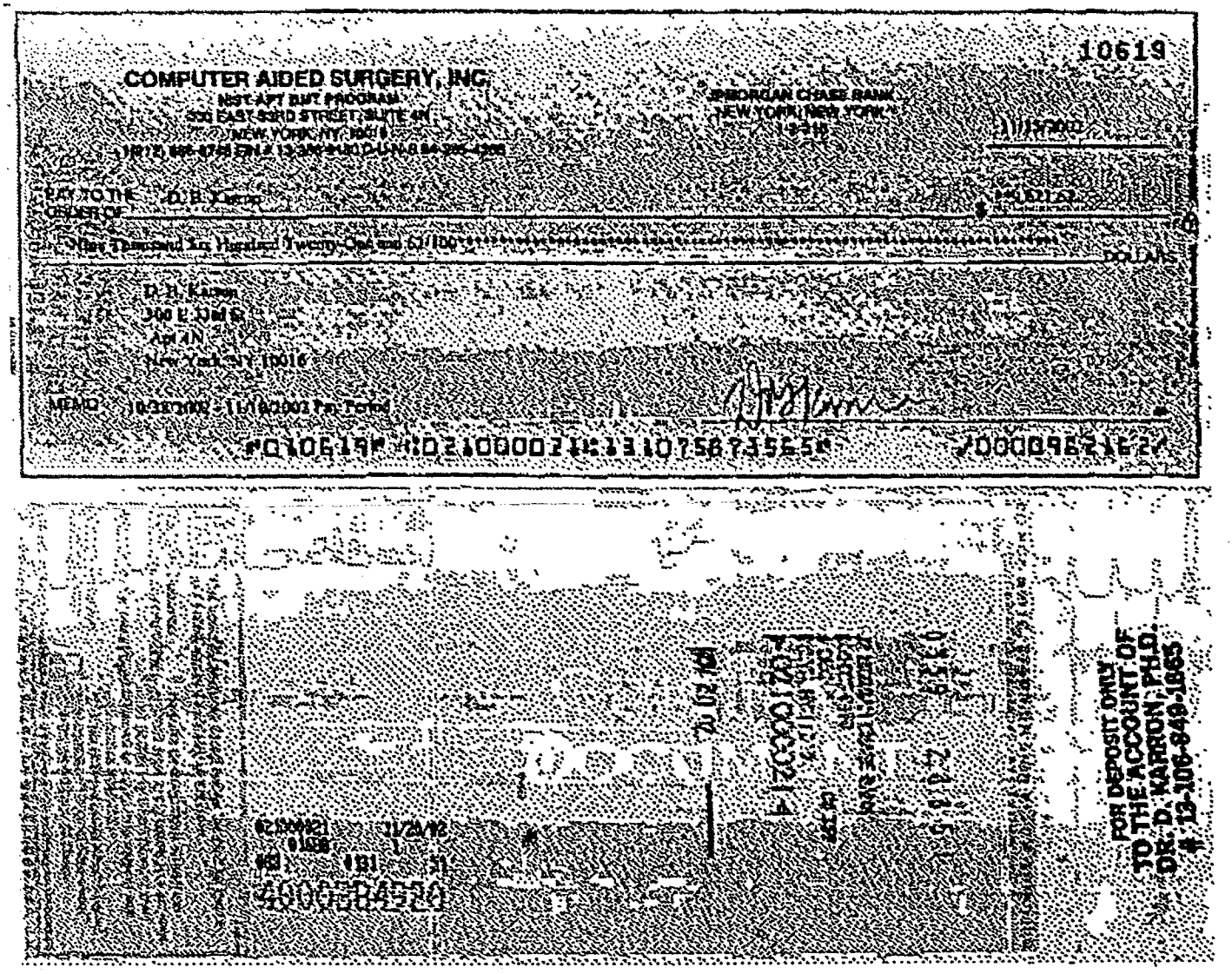
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0070529018 Posting date 19-NOV-02



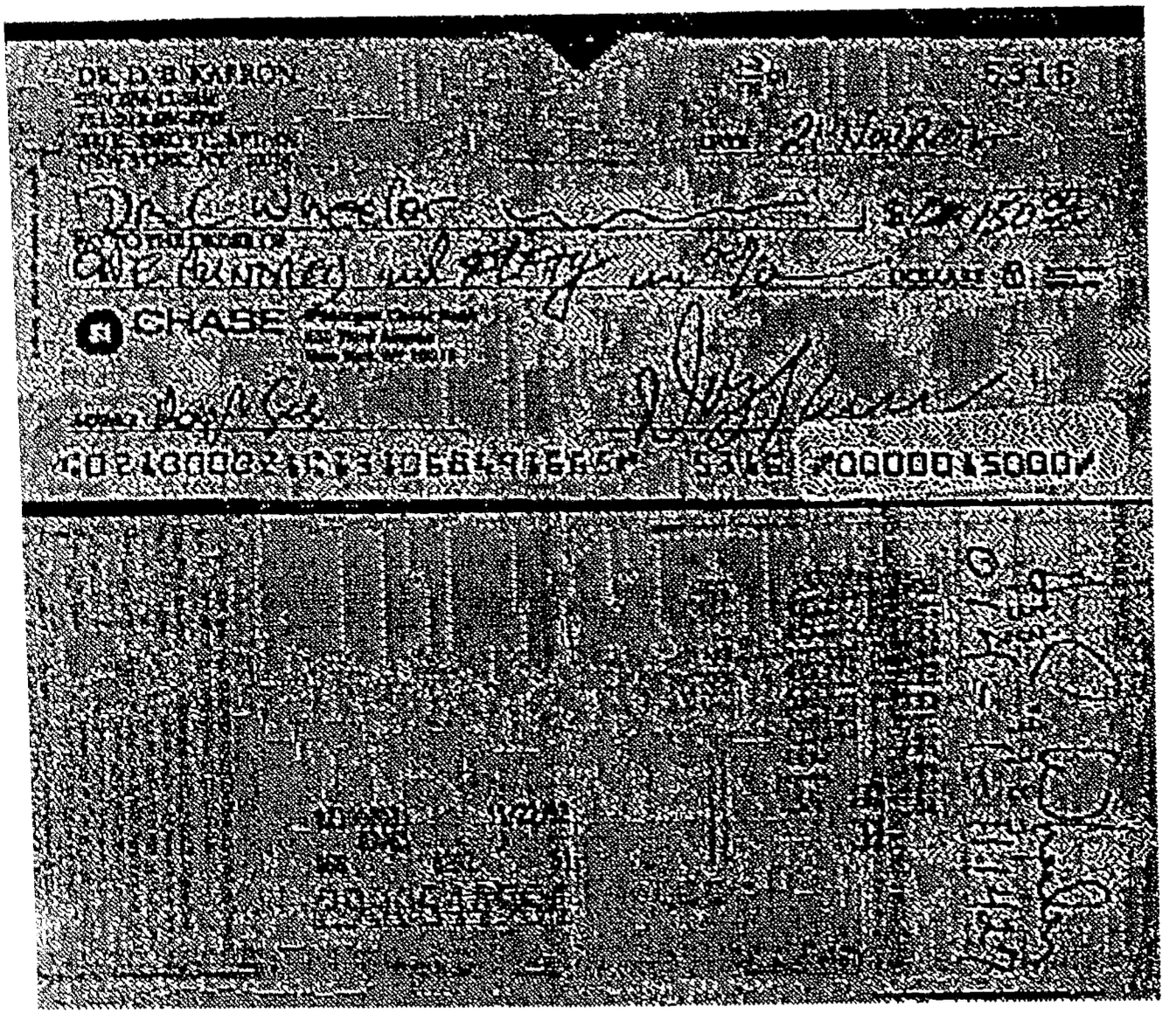
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040384919 Posting date 20-NOV-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040384920 Posting date 20-NOV-02

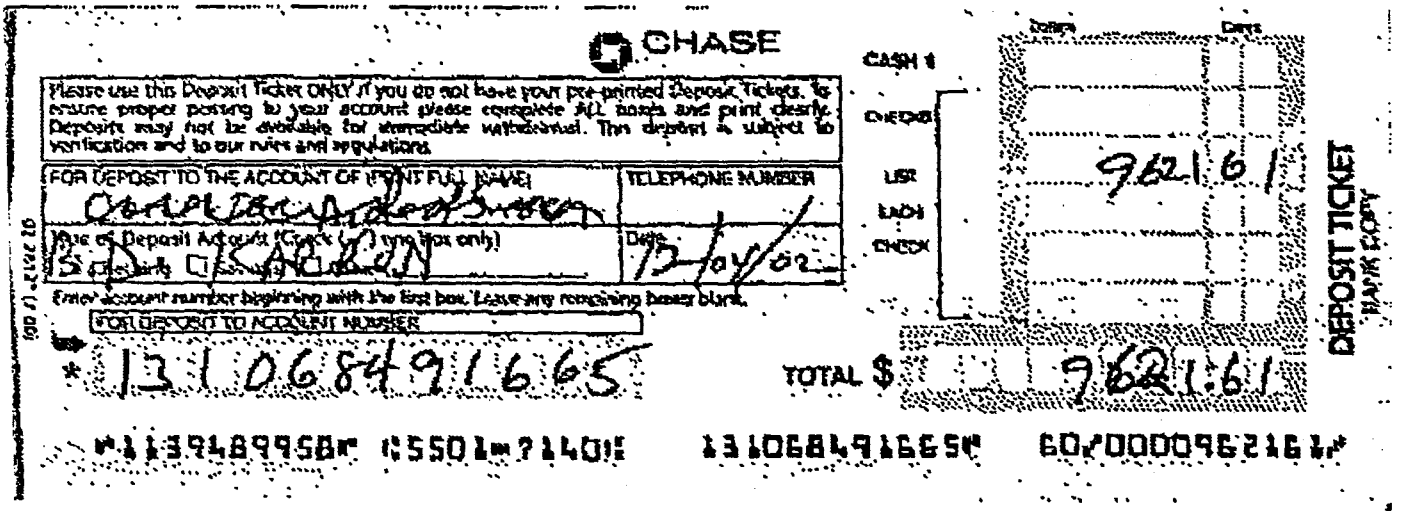


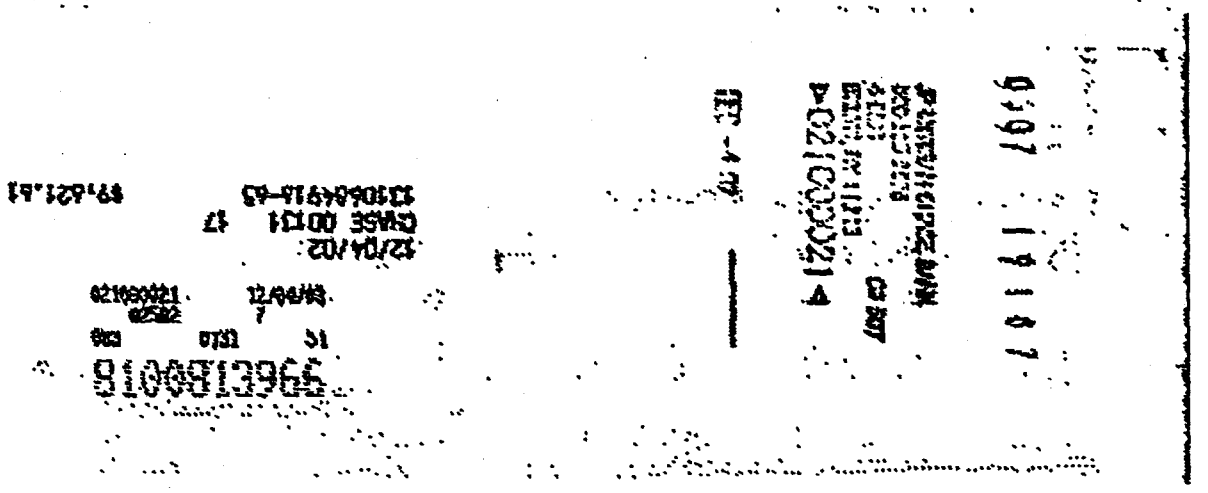
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029644964 Posting date 22-NOV-02



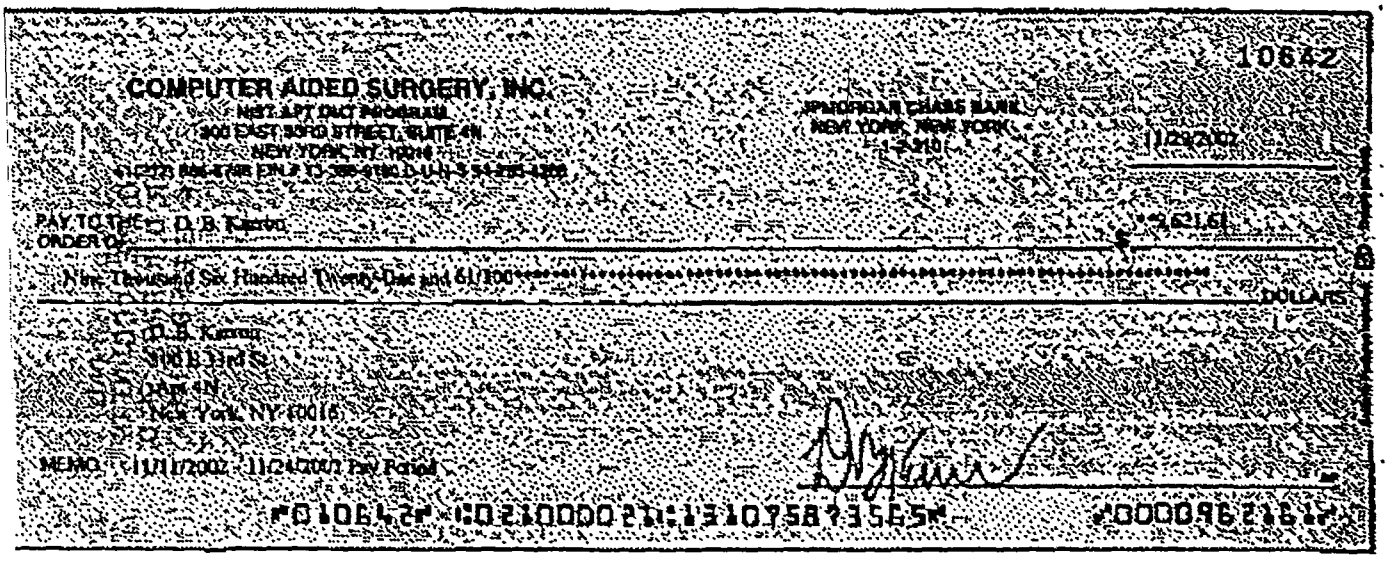
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012804621 Posting date 25-NOV-02

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081813966 Posting date 04-DEC-02



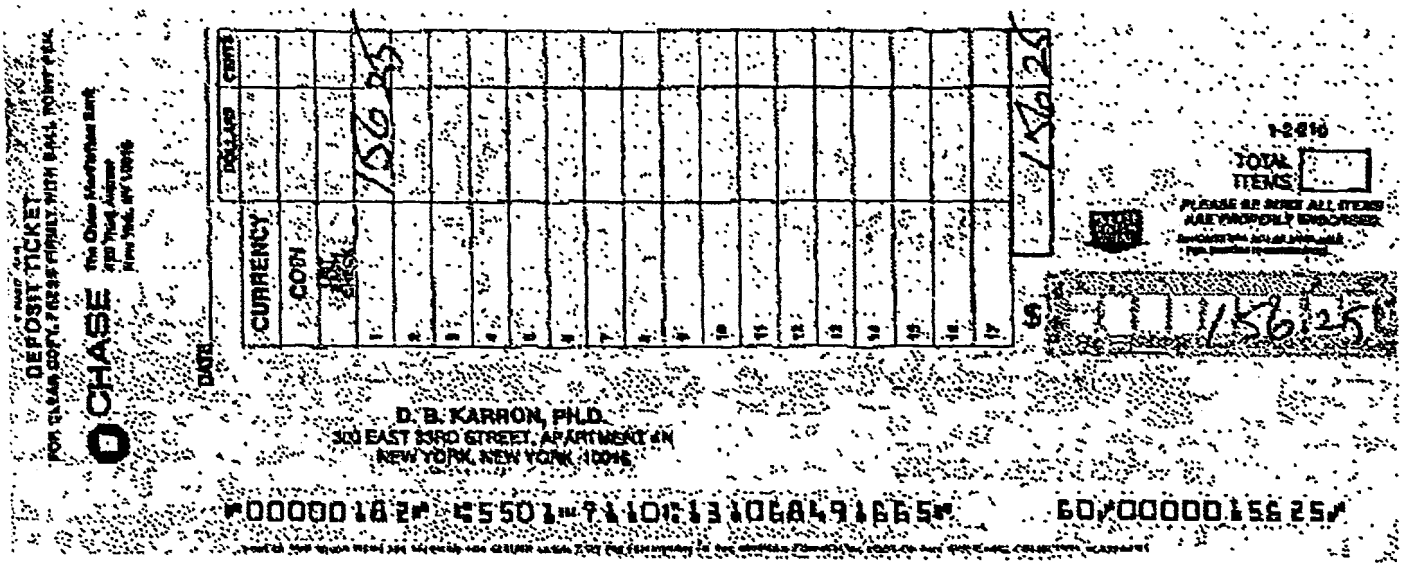


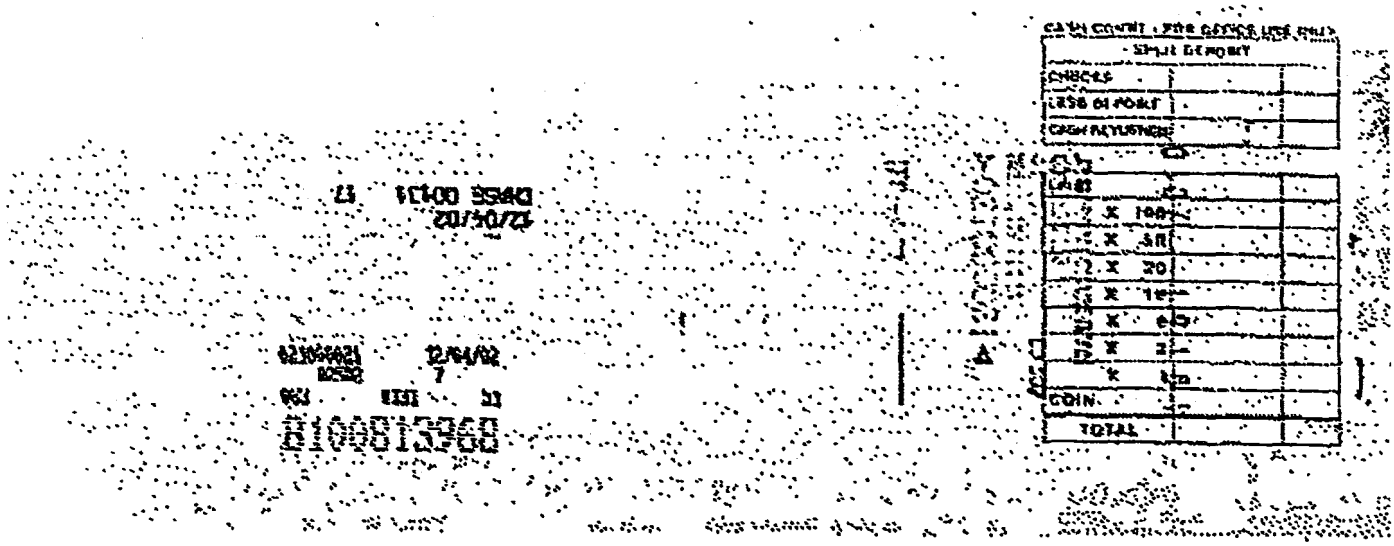
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081813967 Posting date 04-DEC-02



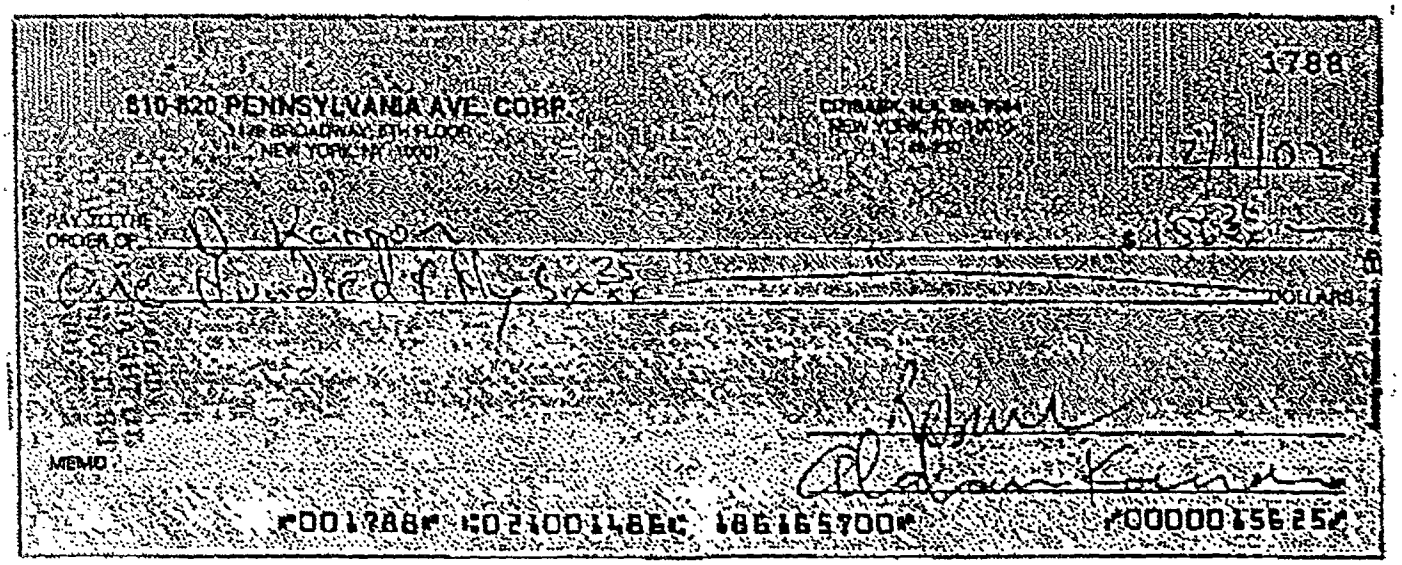
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1695

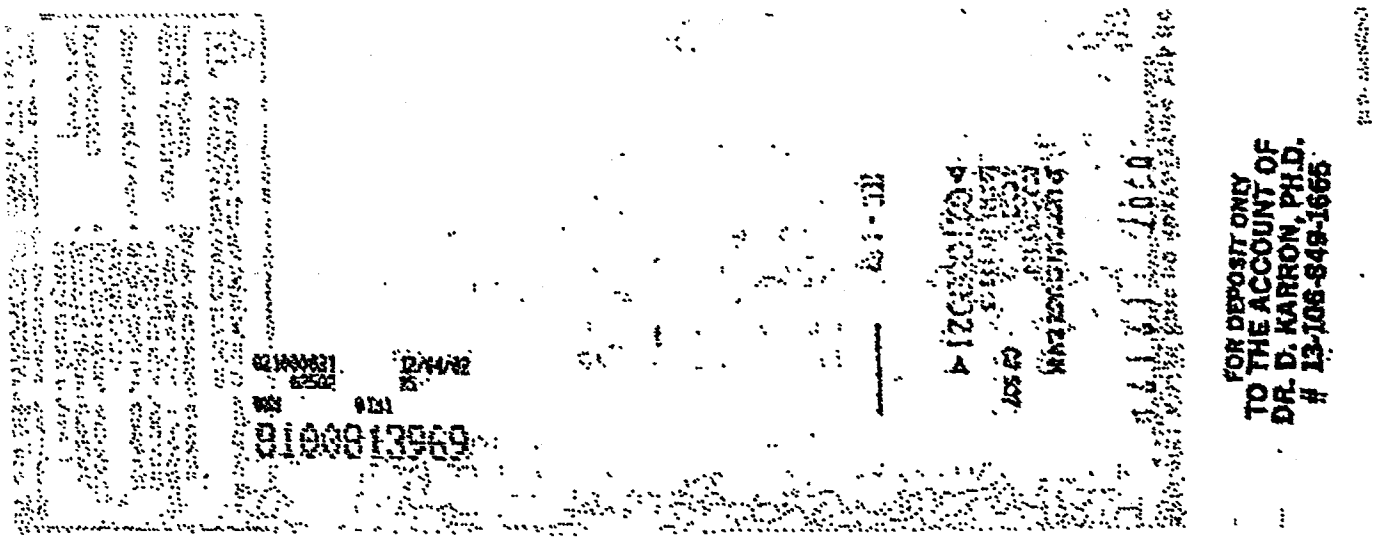
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081813968 Posting date 04-DEC-02



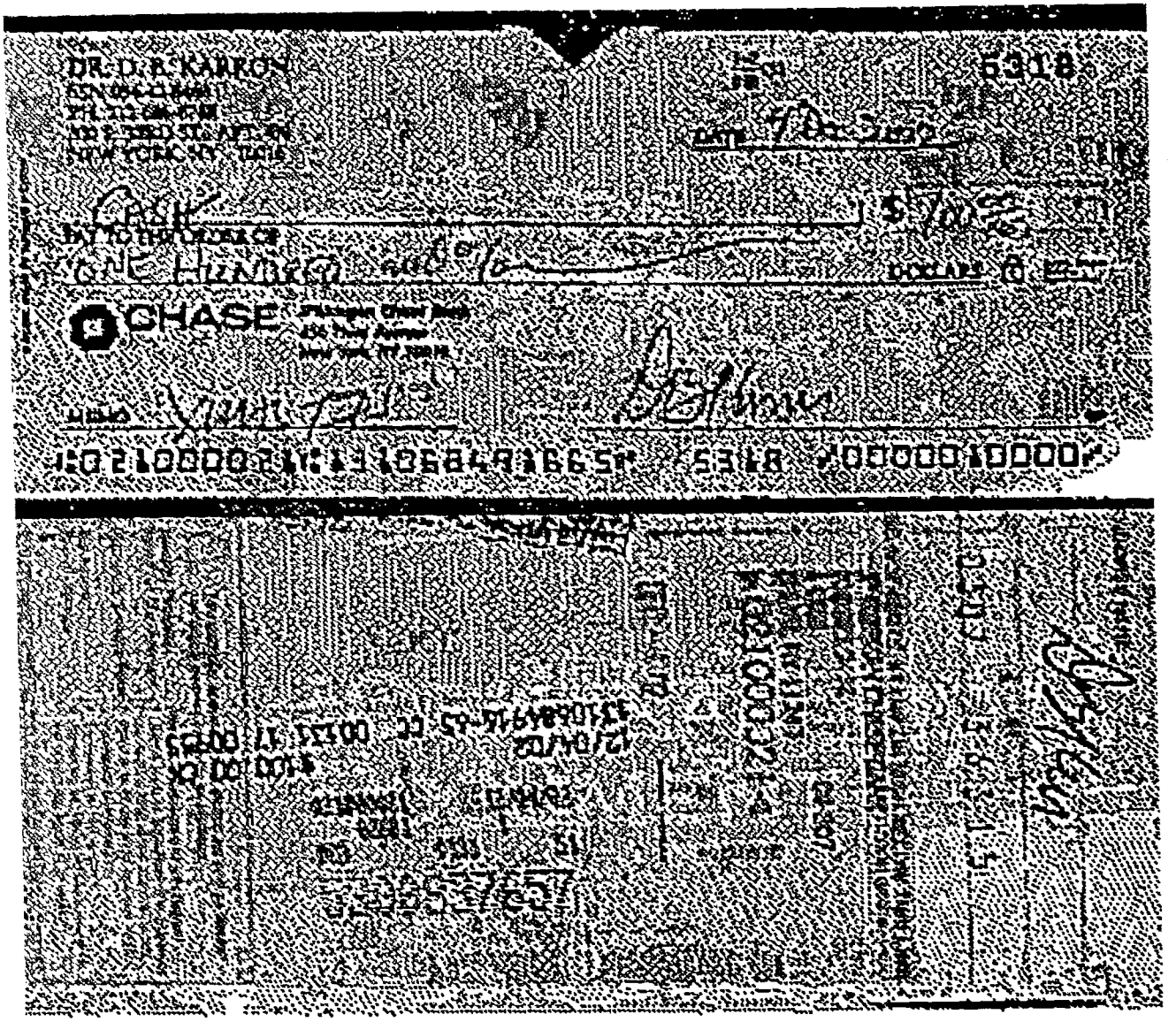


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081813969 Posting date 04-DEC-02

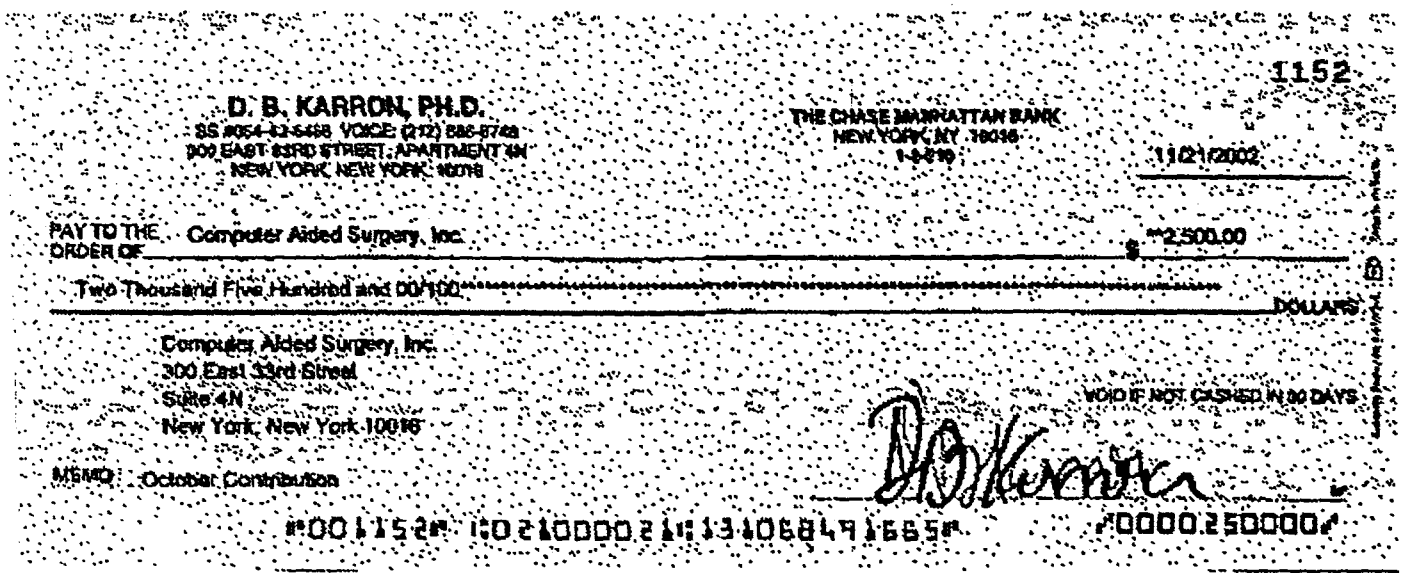




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053837657 Posting date 04-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081813965 Posting date 04-DEC-02



1152

D. B. KARRON, PH.D.
SS #054-52-5498 VOICE: (212) 686-5748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10036
1-2-210

11/21/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **2,500.00

Two Thousand Five Hundred and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

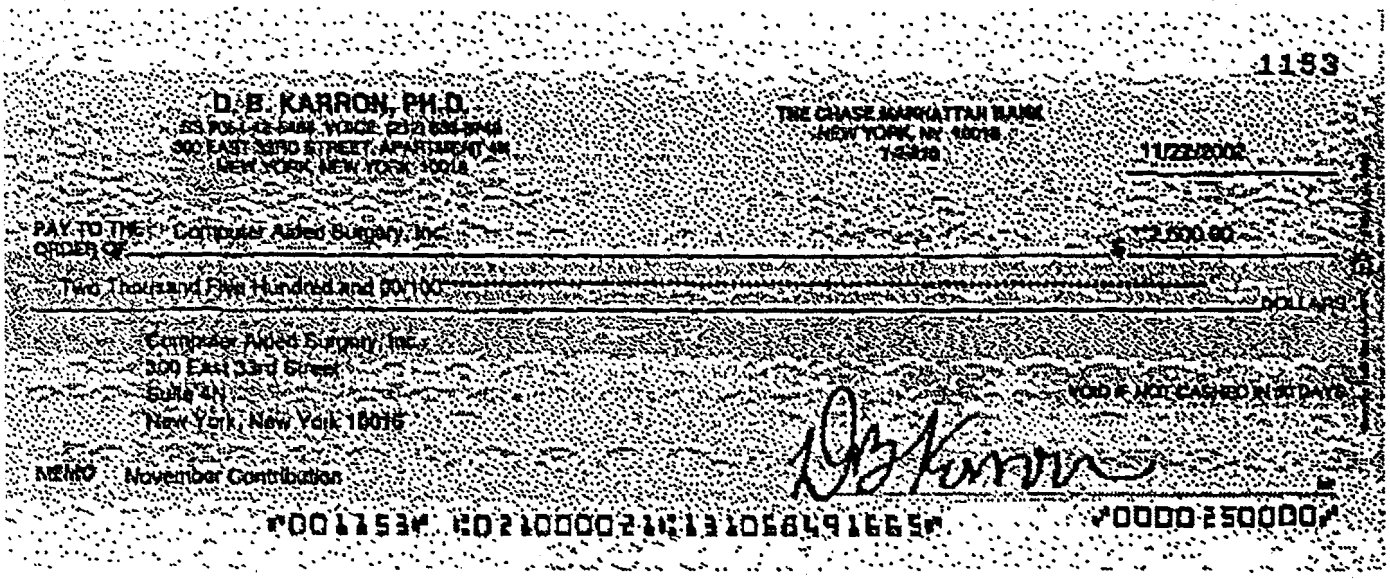
MEMO October Contribution

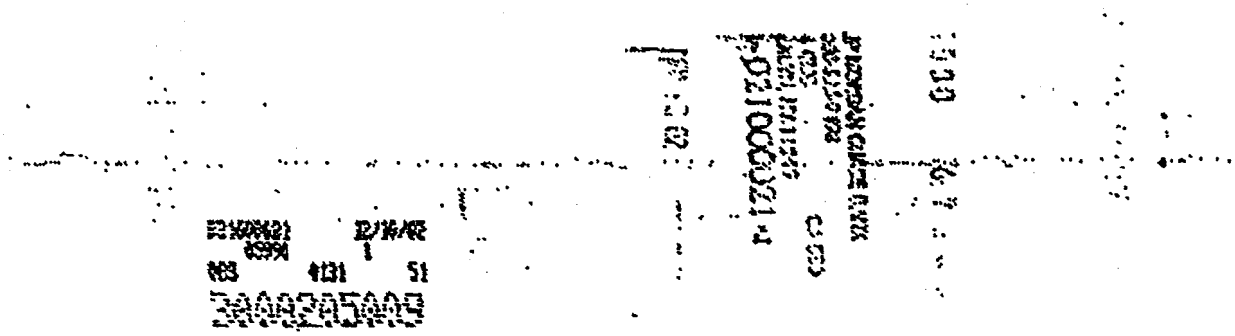
D B Karron

⑈001152⑈ ⑆021000021⑆ 13406847 1665⑈ ⑈0000250000⑈

12/03/02
0100813965

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030205009 Posting date 10-DEC-02





131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 18

Important Notice

If we currently enclose checks with your statement, you will begin receiving check images in April. Most of our customers already enjoy the many advantages of check imaging. Please see the last page of this statement for more information about this change.

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 113.65	$ 3,063.45
Select High Yield Savings	131-6062954-01	$ 2,724.92	$ 2,826.29
Total		**$ 2,838.57**	**$ 5,889.74**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	01/13	$ 1,212.00	$ 3,288.00
Total			**$ 1,212.00**	**$ 3,288.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 113.65	Average Balance	$ 1,055.45
Deposits and Credits	$ 15,933.26	Interest Earned for 33 Day(s)	$ 0.27
Checks, Withdrawals and Debits	$ 12,983.46	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 3,063.45**	Interest Credited in 2003	$ 0.27
		Interest Rate(s):	12/12 to 01/13 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
12/12	Advance-Overdraft Line Of CR # **** 9120	$ 2,869.69
12/13	Advance-Overdraft Line Of CR # **** 9120	$ 1,630.00
12/16	Deposit	$ 3,063.18
12/30	Deposit	$ 3,063.17
12/31	Deposit	$ 200.00
01/03	Deposit	$ 700.00
01/06	Advance-Overdraft Line Of CR # **** 9120	$ 746.53
01/08	Advance-Overdraft Line Of CR # **** 9120	$ 408.24
01/09	Advance-Overdraft Line Of CR # **** 9120	$ 189.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest
(continued)

Account # 131-0684916-65 — Dr D B Karron

Deposits and Credits

Date	*Description*	*Amount*
01/10	Deposit	$ 3,063.18
01/13	Interest Credit	$ 0.27
	Total	**$ 15,933**

15,933.

Withdrawals and Debits

Date	*Description*	*Amount*
12/12	Insufficient Funds Service Fee	$ 20.00
12/12	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
12/16	Insufficient Funds Service Fee	$ 20.00
12/19	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,000.00
12/30	ATM Withdrawal On 12/28; Card # **** 7377 Serial# 002626; 450 Third Ave, NY, NY (00131/01)	$ 80.00
12/31	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 499.69
01/03	Chase Mc 1872 Bill Pay 010303	$ 100.00
01/06	ATM Transfer To Sav # 131-6062954-01; Card # **** 7377 Serial# 005135; 450 Third Ave, NY, NY (00131/01)	$ 100.00
01/06	ATM Payment To PC # **** 9120; Card # **** 7377 Serial# 005134; 450 Third Ave, NY, NY (00131/01)	$ 1,000.00
01/06	Mbna America Online Pmt 010603	$ 1,000.00
	Total	**$ 3,849.69**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1136	12/26	$ 33.07	1156	12/16	$ 379.54	1163	01/09	$ 89.00
1137	12/26	$ 55.93	1157	12/30	$ 503.21	5319*	12/12	$ 100.00
1139*	01/06	$ 305.00	1158	01/02	$ 48.77	5320	12/17	$ 100.00
1147*	01/03	$ 130.00	1159	01/06	$ 8.99	5321	12/20	$ 300.00
1154*	12/12	$ 2,500.00	1161*	01/08	$ 408.24	5322	12/30	$ 100.00
1155	12/12	$ 2,833.34	1162	01/06	$ 1,138.68	9000*	01/09	$ 100.00

** indicates gap in check sequence*

Total (18 checks) $ 9,133.77

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
12/12	$ 2,500.00 -	12/19	$ 693.64	12/31	$ 2,384.91	01/08	$ 0.00
12/13	$ 870.00 -	12/20	$ 393.64	01/02	$ 2,336.14	01/09	$ 0.00
12/16	$ 1,793.64	12/26	$ 304.64	01/03	$ 2,806.14	01/10	$ 3,063.18
12/17	$ 1,693.64	12/30	$ 2,684.60	01/06	$ 0.00	01/13	$ 3,063.45

Select High Yield Savings

Account # 131-6062954-01 — Daniel Karron

Summary

Opening Balance	$ 2,724.92	Average Balance	$ 2,749.30
Deposits and Credits	$ 101.37	Interest Earned for 33 Day(s)	$ 1.37
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.55%
Ending Balance	**$ 2,826.29**	Interest Credited in 2003	$ 1.37
		Interest Rate(s):	12/12 to 01/13 at 0.55%

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings *(continued)*

Account # 131-6062954-01 — Daniel Karron

Deposits and Credits

Date	*Description*	*Amoun*
01/06	ATM Transfer From Chk # 131-0684916-65; Card # **** 7377 Serial# 005135; 450 Third Ave, NY, NY (00131/01)	$ 100.0(
01/13	Interest Credit	$ 1.37
	Total	**$ 101.37**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
01/06	$ 2,824.92	01/13	$ 2,826.29				

Monthly Fee

A $30.00 fee was deducted from your account on 12/12 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $7,092.75. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured to the extent permitted by law. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement

Chase Online(sm) - Banking at your fingertips, 24/7

Dr D B Karror

With Chase Online paying bills is easy, convenient, and best of all it's FREE!

-No checks, stamps or envelopes needed
-Pay almost anyone from the cable company to your landlord
-Control when payments are made - you set the schedule
-Set up automatic payments for bills like your mortgage and never miss a due date

Get started today! Log on, sign up or view a demo at www.chase.com/go.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

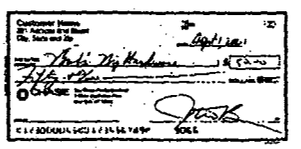
If managing your expenses is a New Years resolution, Chase can help

Dr D B Karron

By using your Chase Banking Card with the MasterCard(R) logo you pay as you go. All of your purchases are deducted from your Chase checking account. Plus, you'll have a record of all your purchases!

Your Chase Banking Card also provides the SECURITY and CONVENIENCE that you expect. Just present your Card to the merchant, sign your receipt and go. Your Card comes with Zero Liability - protecting you from liability for purchases made by unauthorized individuals. Certain restrictions apply, please call the ServiceLine(SM) phone number on the front of this statement for more information.

Chase Is Going to Make Your Life Easier – Coming in April... Your Statement Will Automatically Include Check Imaging –



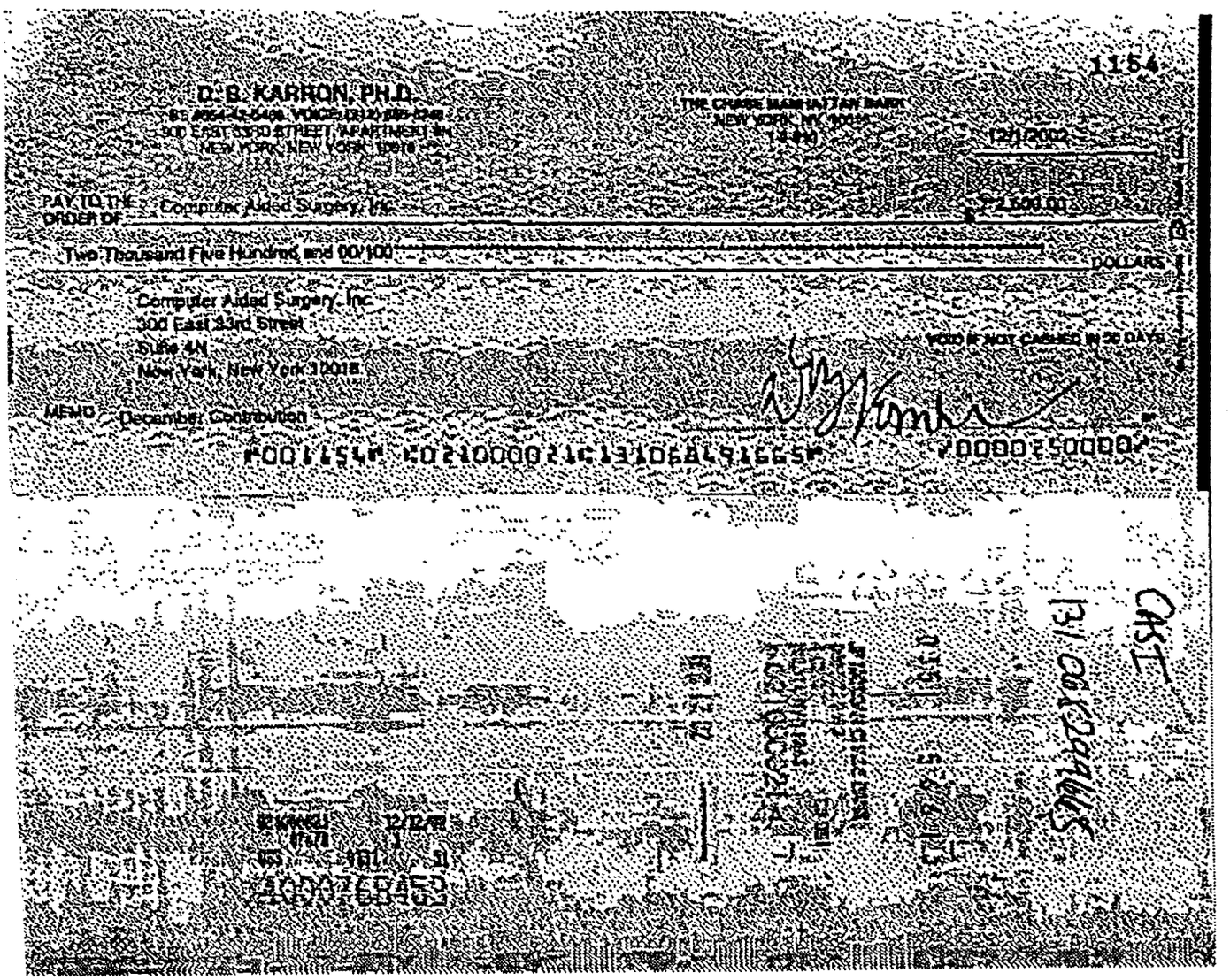
Check #0120 $50.00 Paid 08/15

With Check Imaging...

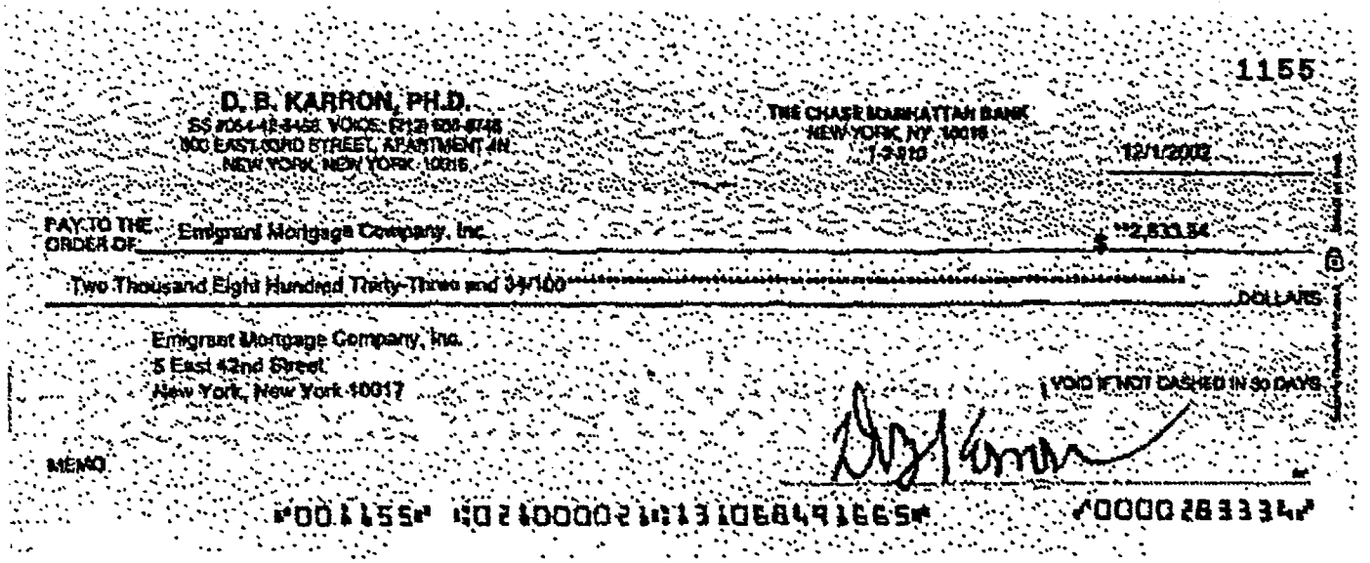
- Chase automatically retains and archives digital images of your cancelled checks – front and back – for 7 years!
- **Check Images are valid proof of payment** – even the IRS accepts check images as valid proof of payment!
- **There's no more sorting or filing** – checks are reproduced in sequential order so there's no need to sort them and there are no bulky checks to file.
- **It's faster to review your check activity** – check number, dollar amount and date paid are printed below each check image.
- **It's easy to request copies** – drop by any Chase branch or call the number listed in the top right hand corner of your statement. Receive up to 3 free copies of the front and back of your checks each month, upon request.
- **There's no charge** – Check Imaging is a complimentary service.

Should you have any questions or wish to receive the original checks with your monthly statement, please notify us by calling the number listed in the top right hand corner of your statement by February 28, 2003.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040768453 Posting date 12-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071758810 Posting date 12-DEC-02



1155

D. B. KARRON, PH.D.
SS #064-43-3458, VOICE: (212) 505-8748
900 EAST 63RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2210

12/1/2002

PAY TO THE ORDER OF: Emigrant Mortgage Company, Inc. $ **2,833.34

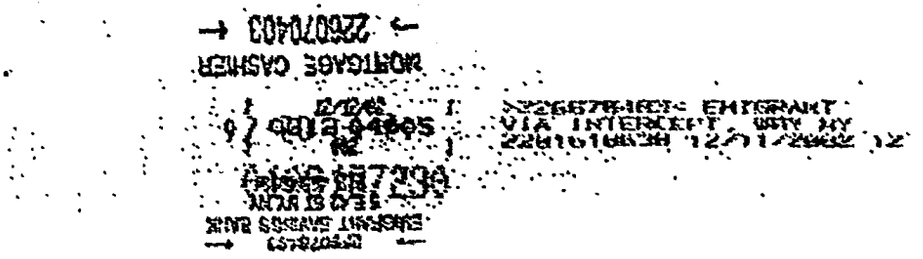
Two Thousand Eight Hundred Thirty-Three and 34/100 DOLLARS

Emigrant Mortgage Company, Inc.
5 East 42nd Street
New York, New York 10017

VOID IF NOT CASHED IN 90 DAYS

MEMO

⑈001155⑈ ⑆021000021⑆131068491665⑈ ⑈0000283334⑈



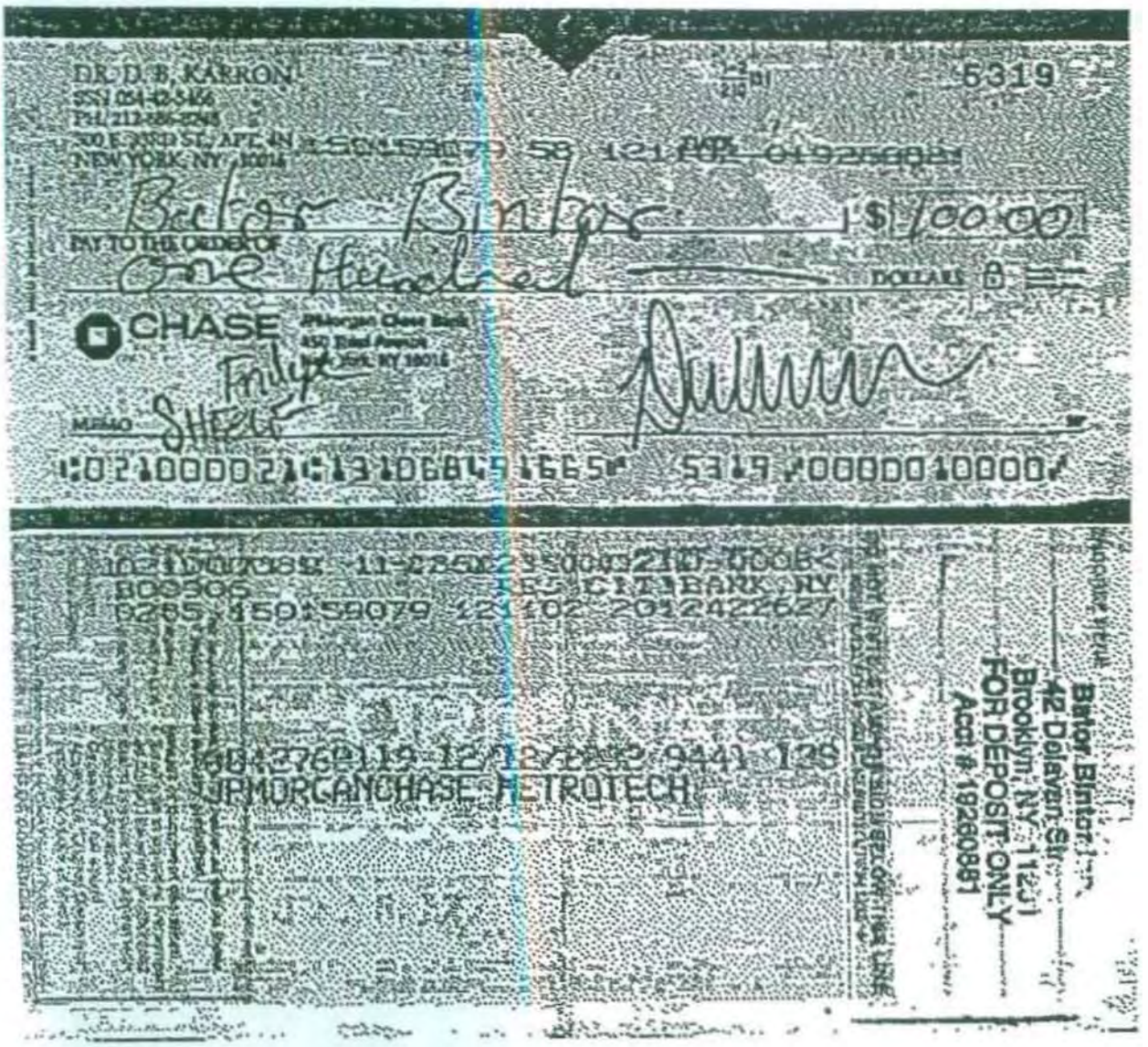
→ 220070403 ←
MORTGAGE CASHIER

EMIGRANT
VIA INTERCEPT, NEW NY

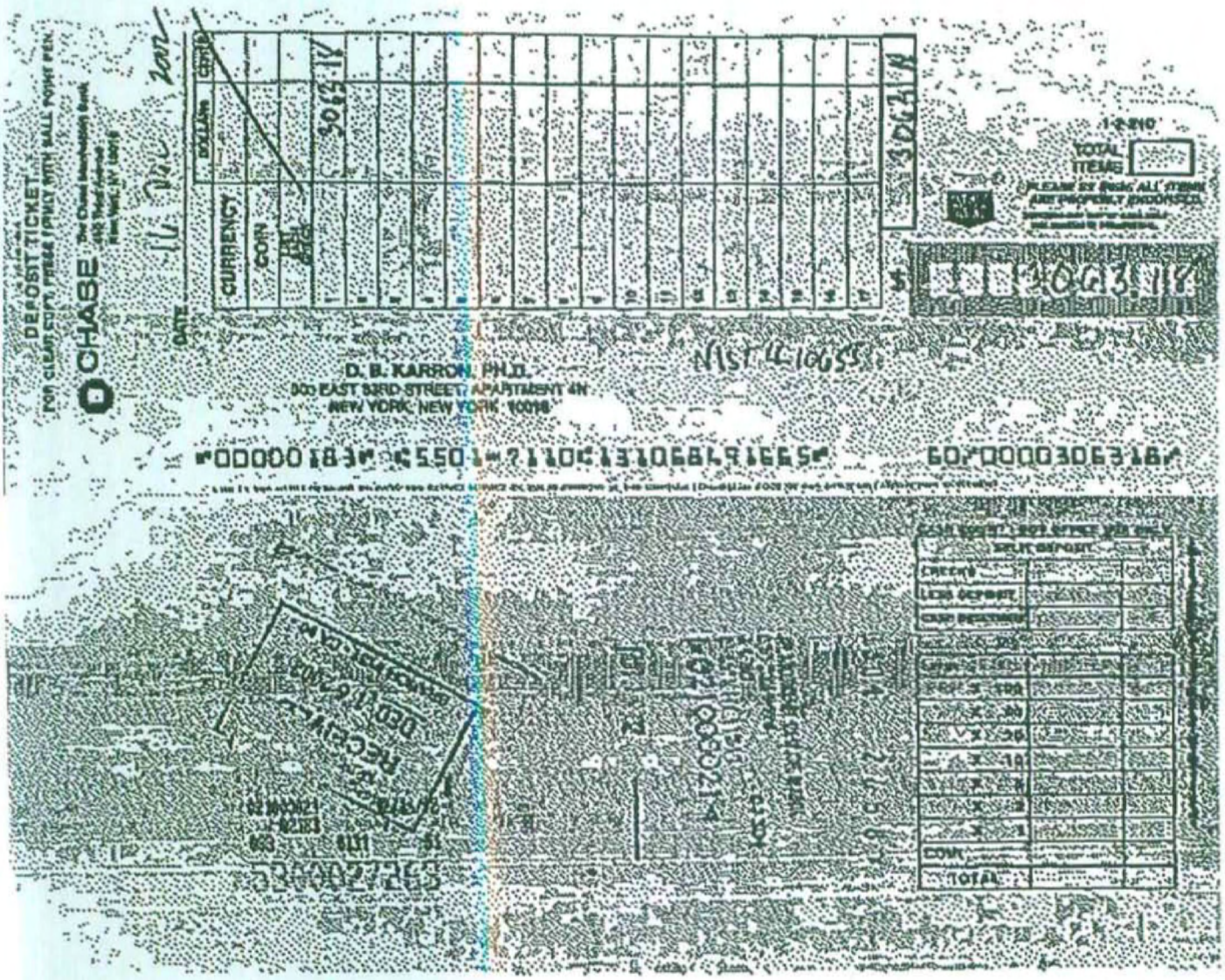
PAID 1
12/12/02 MTG 01-51

10075881G

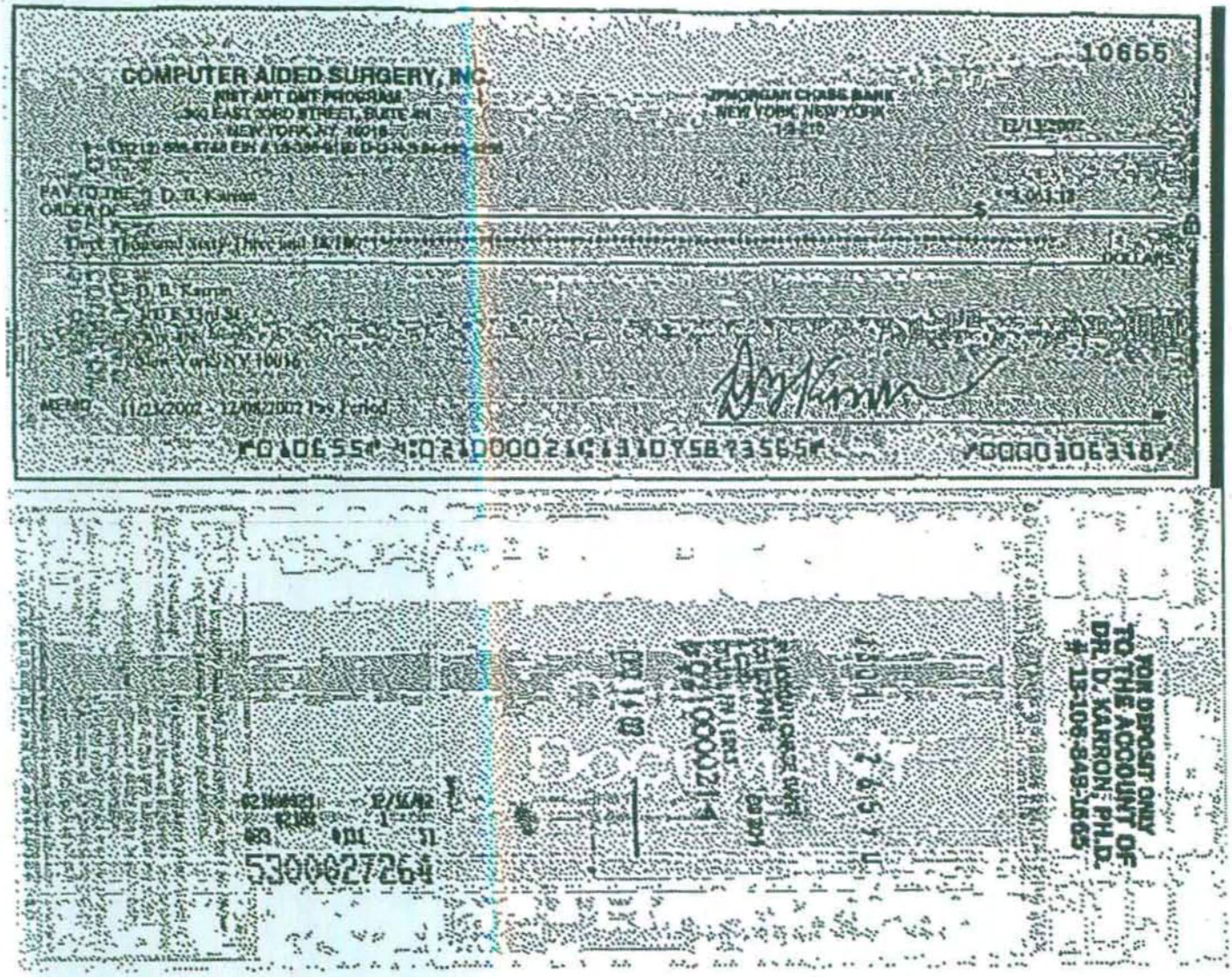
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0042760119 Posting date 12-DEC-02



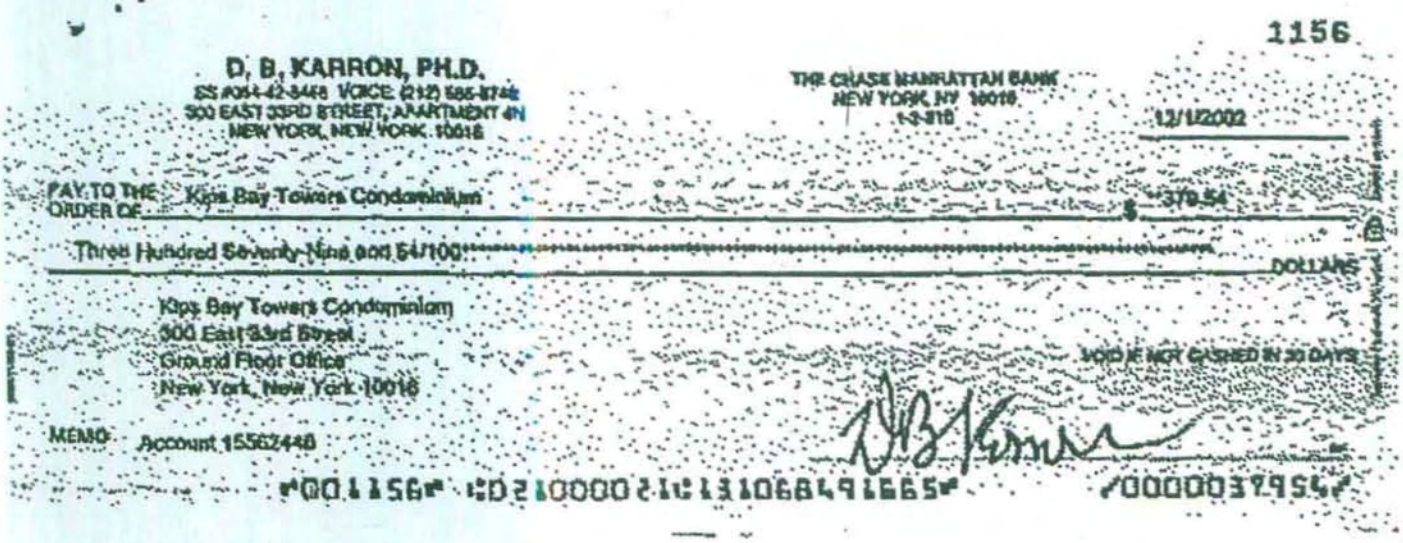
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053027263 Posting date 16-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053027264 Posting date 16-DEC-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012055731 Posting date 16-DEC-02



1156

D. B. KARRON, PH.D.
SS #014-42-8448 VOICE: (212) 585-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-3-910

12/12/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ 379.54

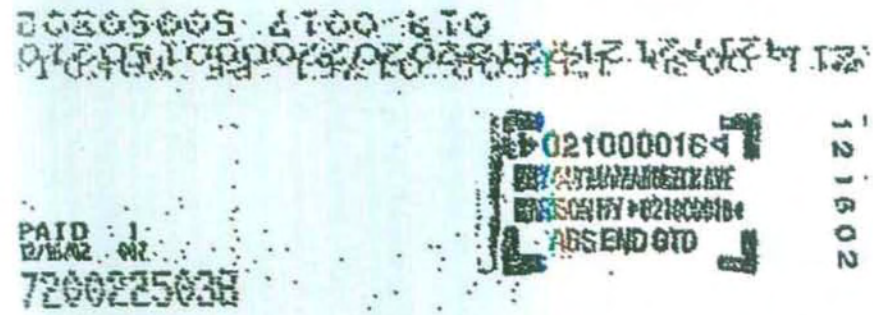
Three Hundred Seventy-Nine and 54/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

MEMO Account 15562448

⑈001156⑈ ⑆021000021⑆131068491665⑈ ⑈000037954⑈



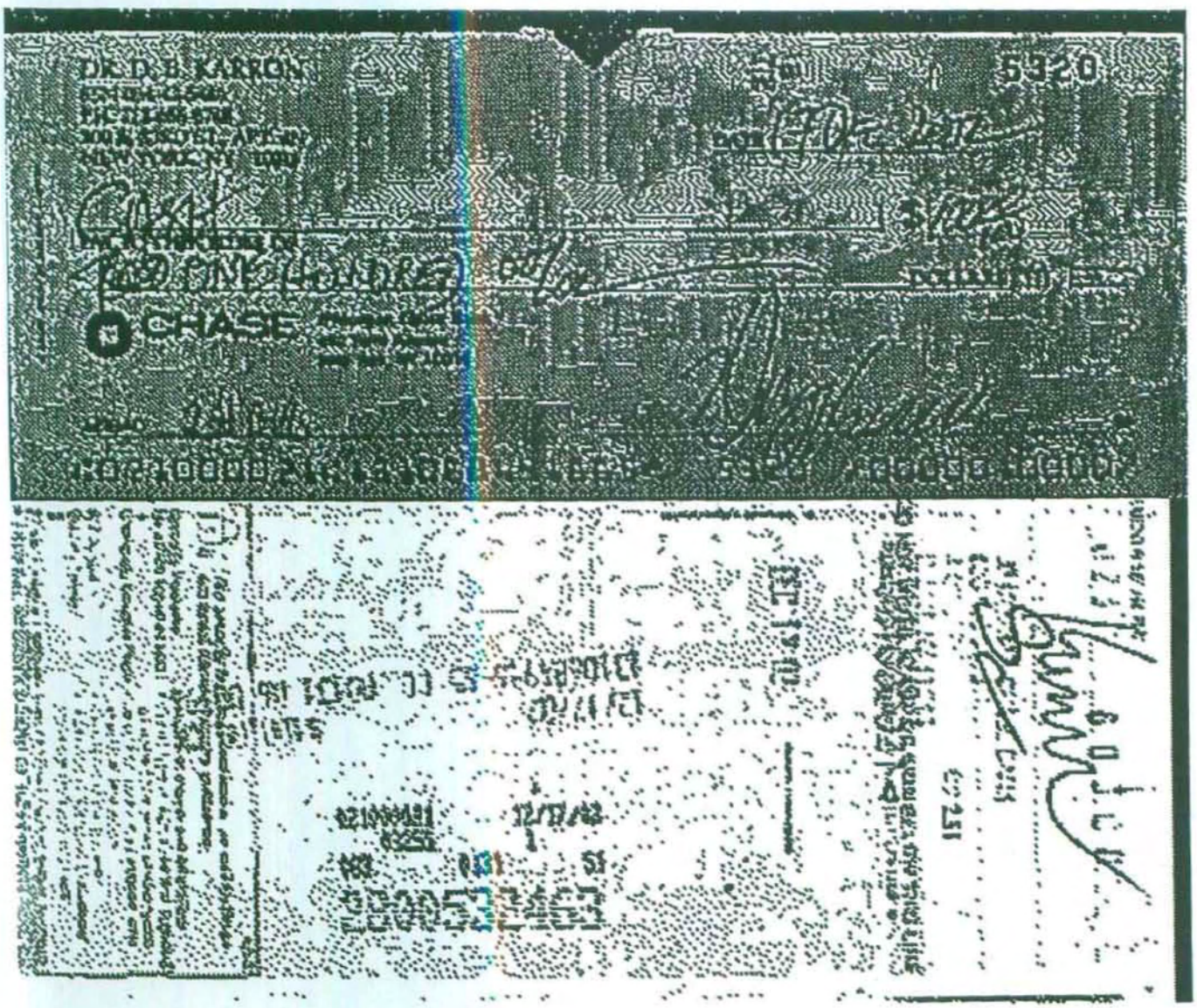
021000016

ABS END OTD

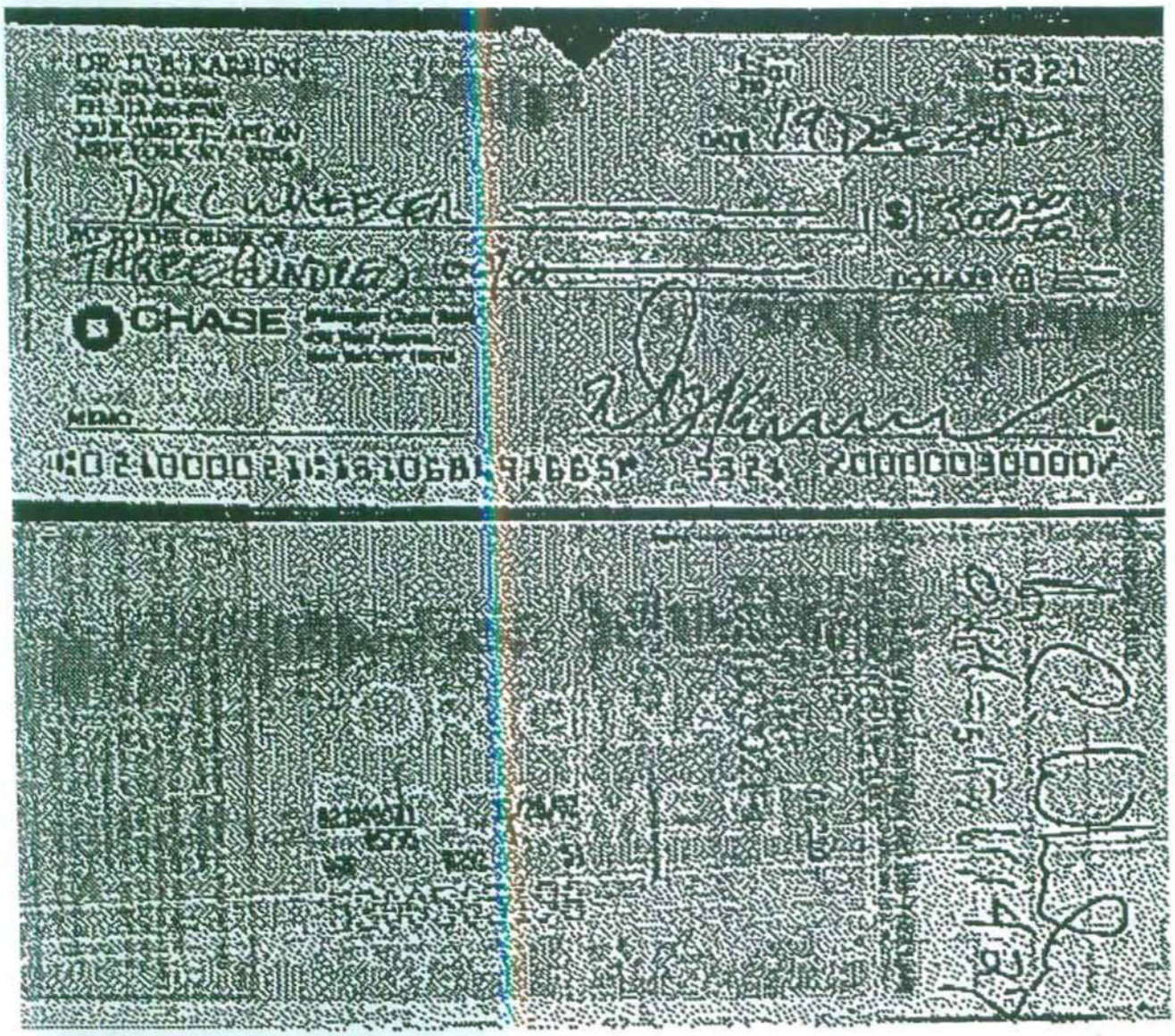
12 16 02

PAID
12/16/02

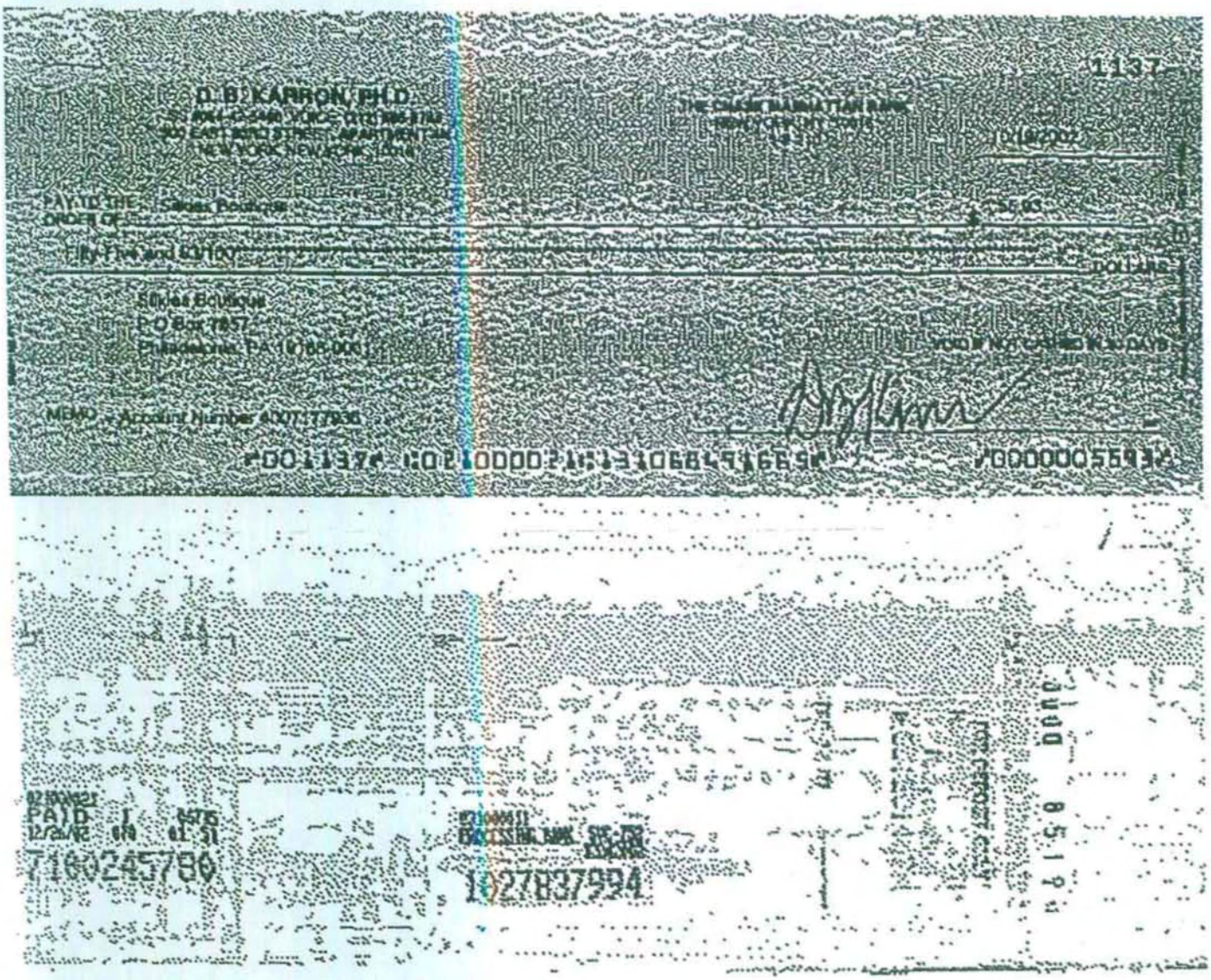
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028532463 Posting date 17-DEC-02



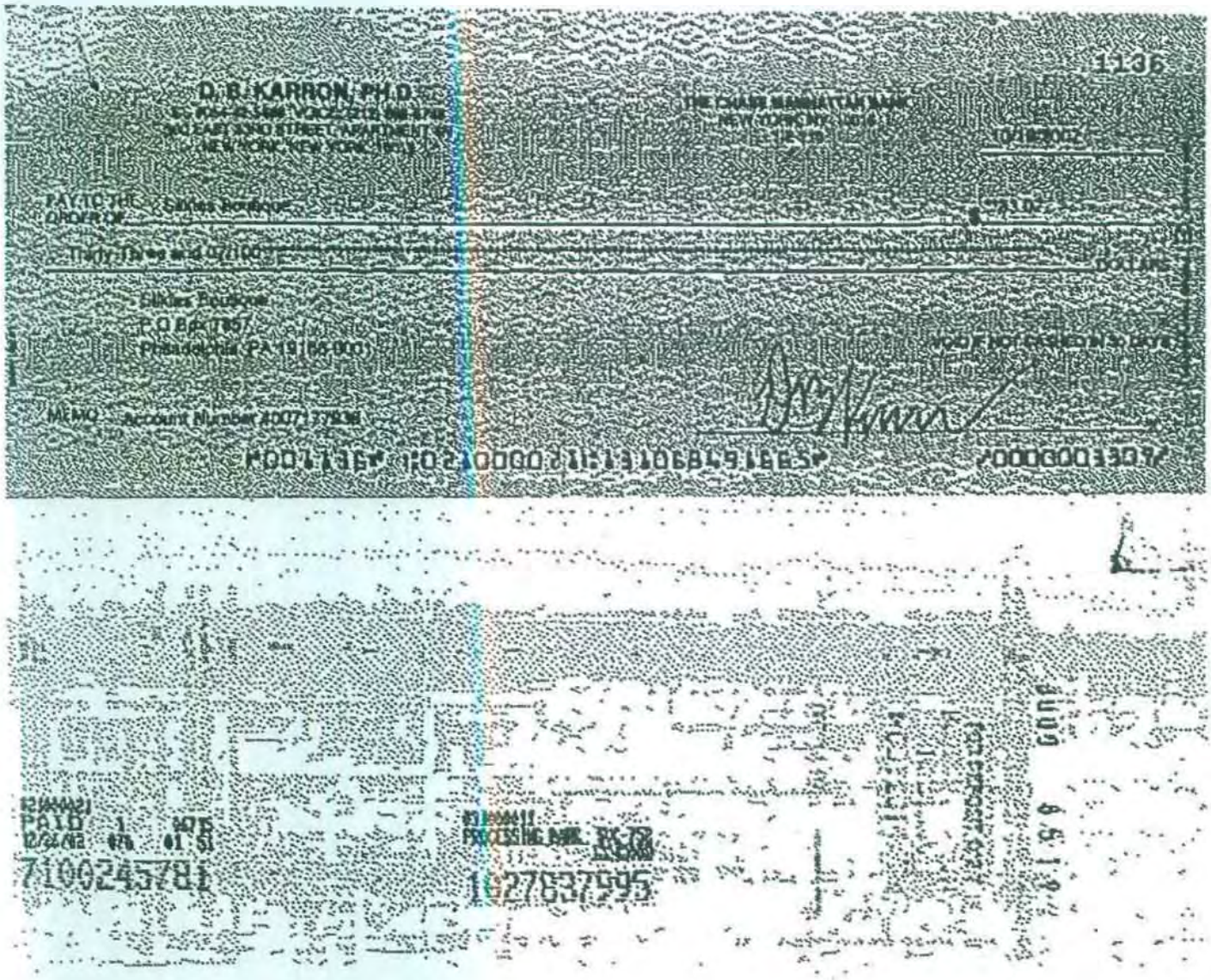
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053505196 Posting date 20-DEC-02



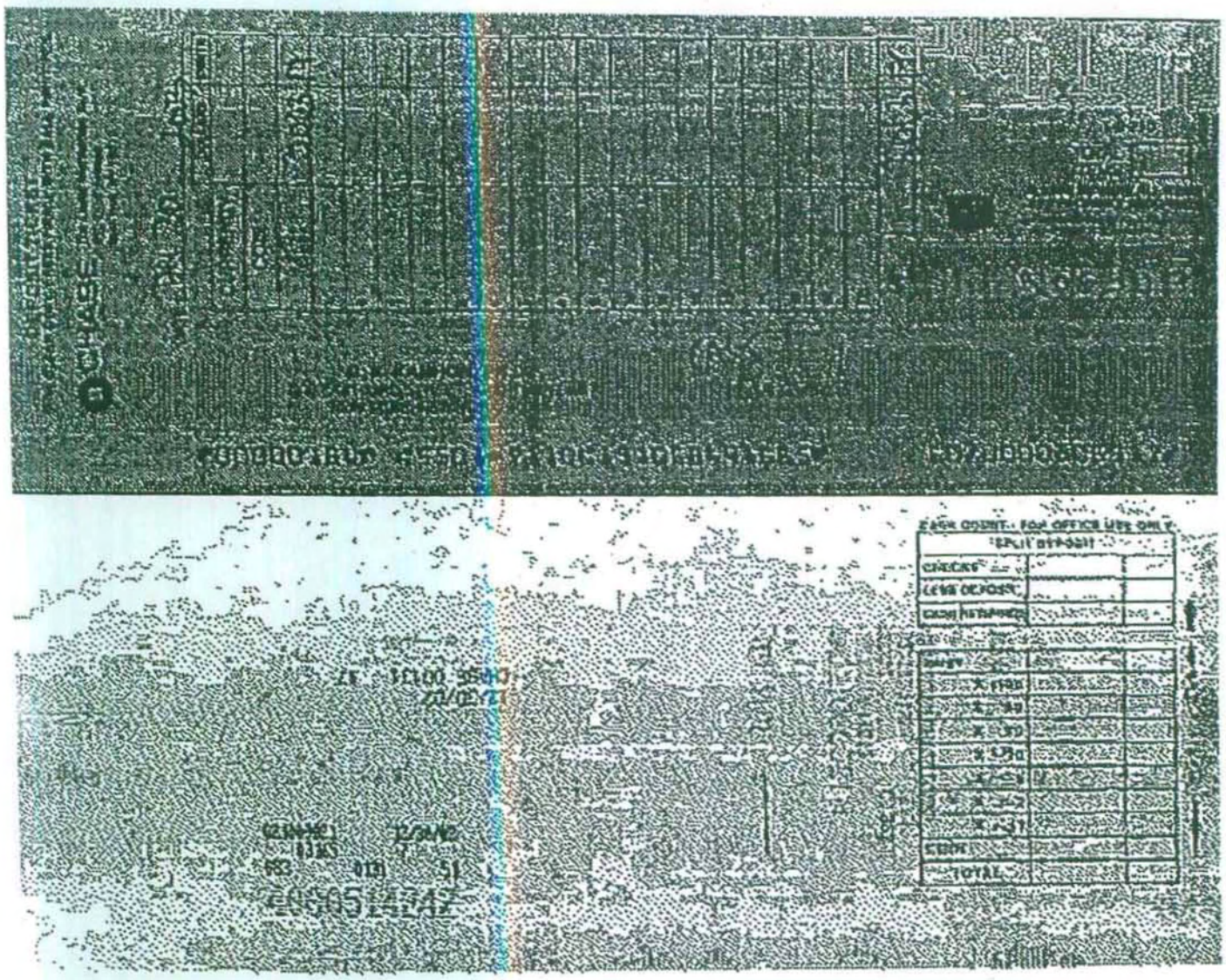
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071245780 Posting date 26-DEC-02



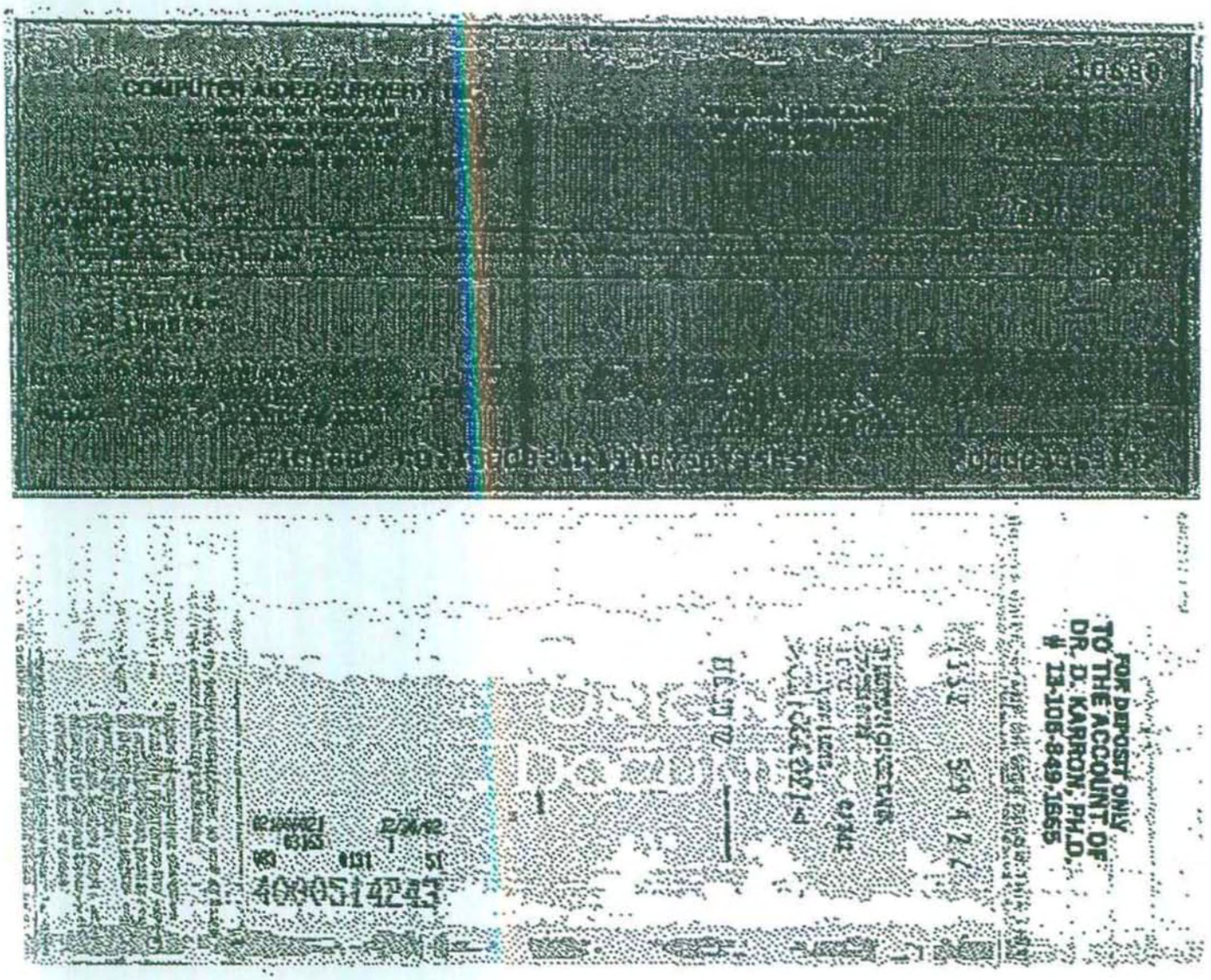
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071245781 Posting date 26-DEC-02



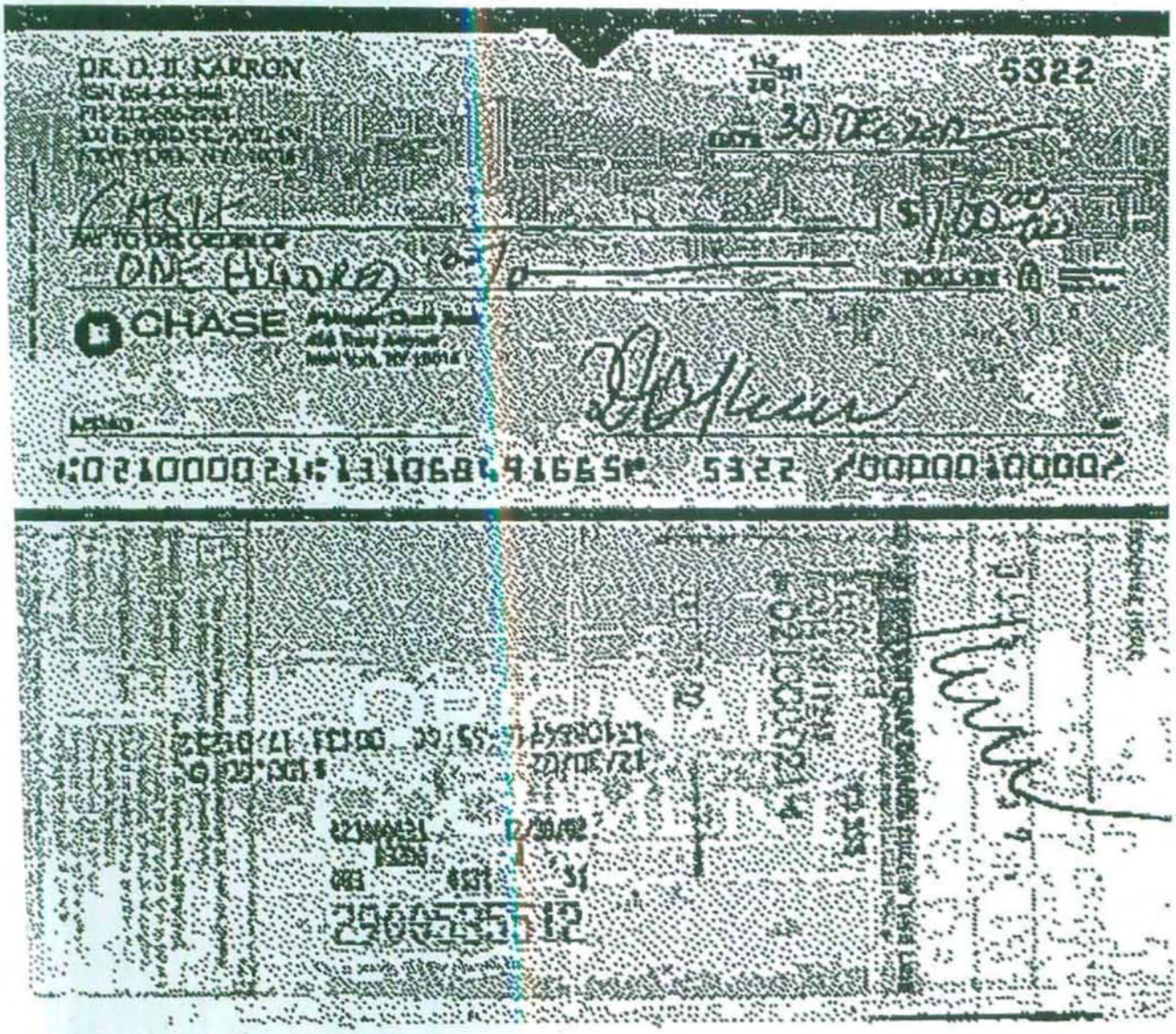
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040514242 Posting date 30-DEC-02



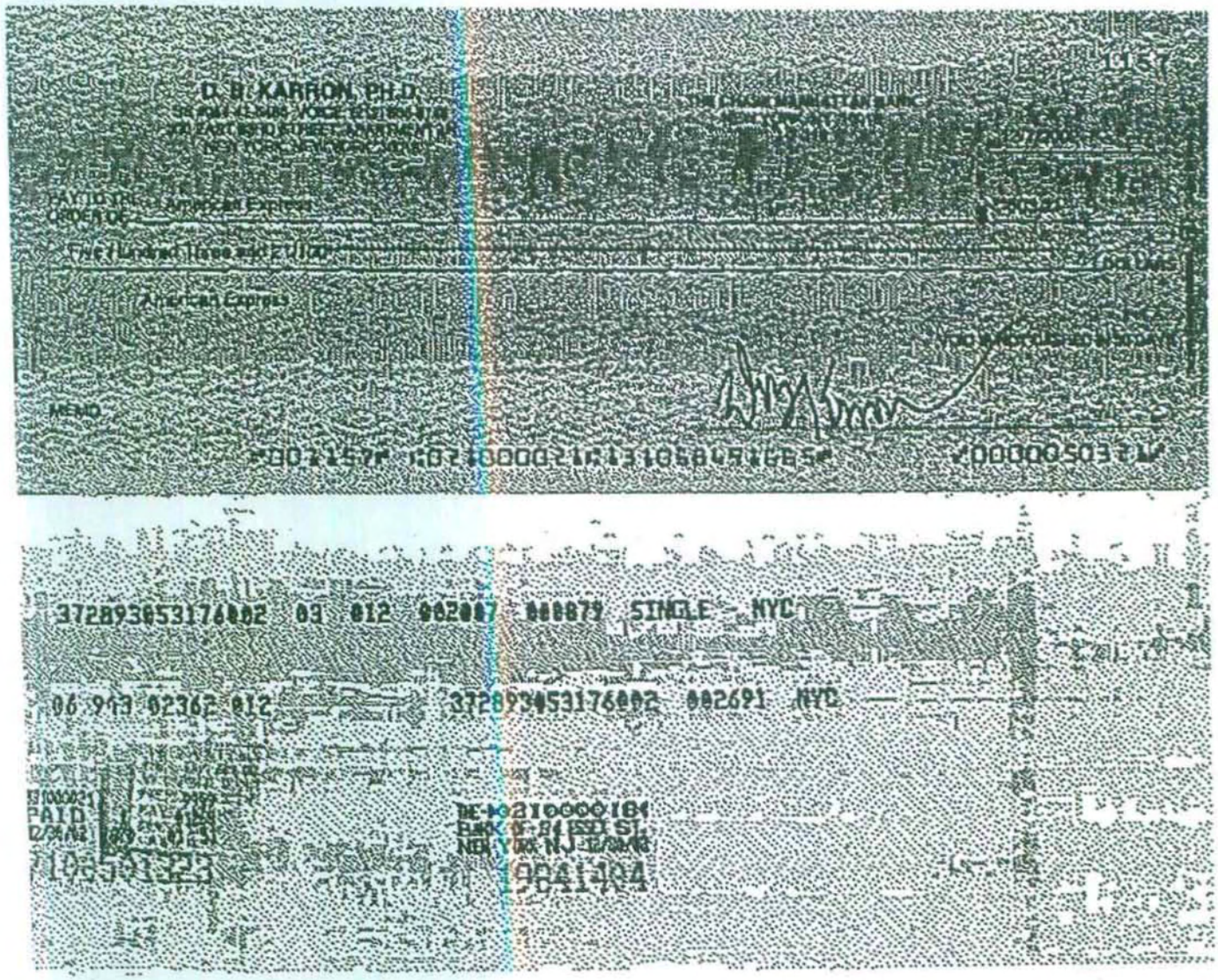
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040514243 Posting date 30-DEC-02



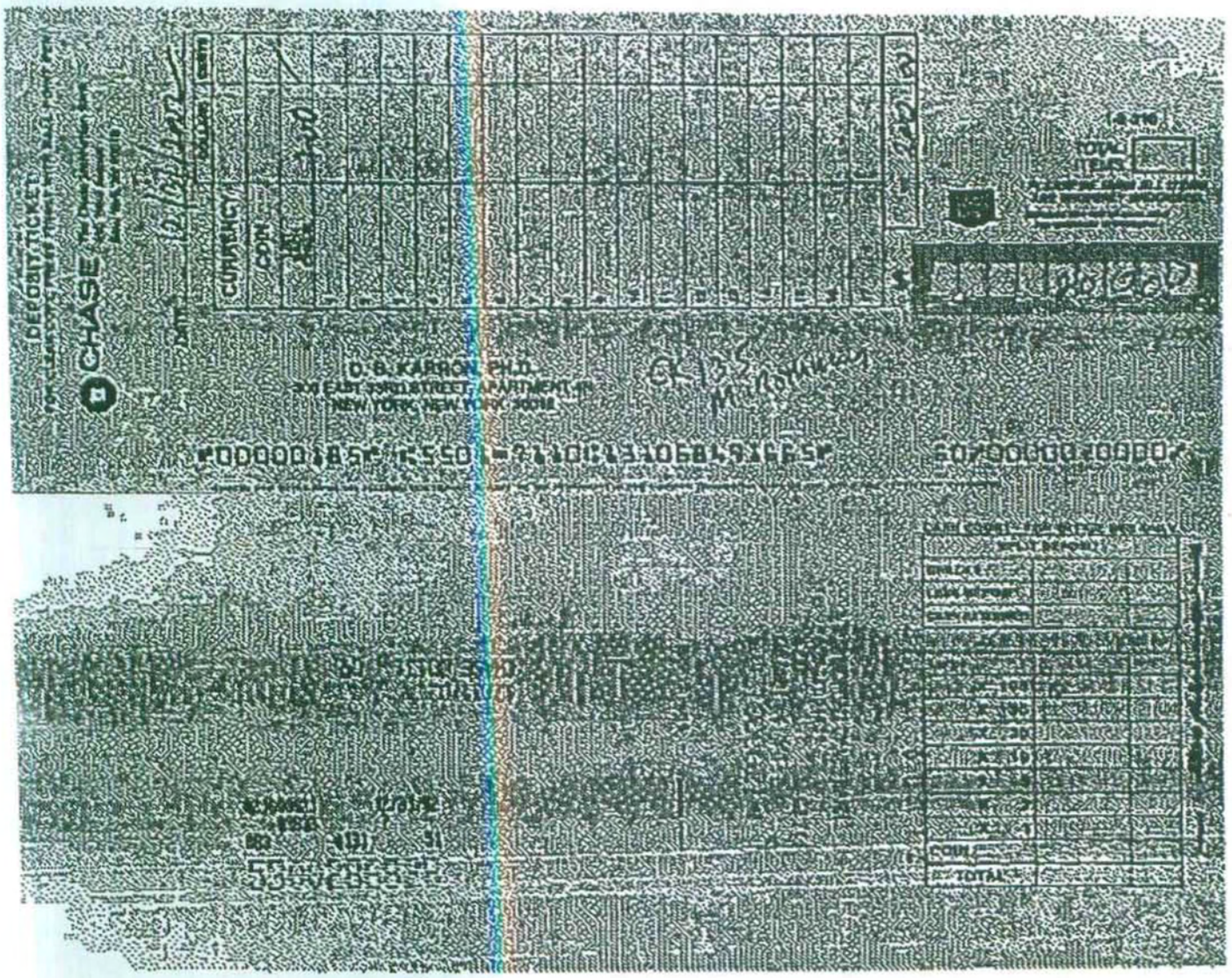
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029535512 Posting date 30-DEC-02



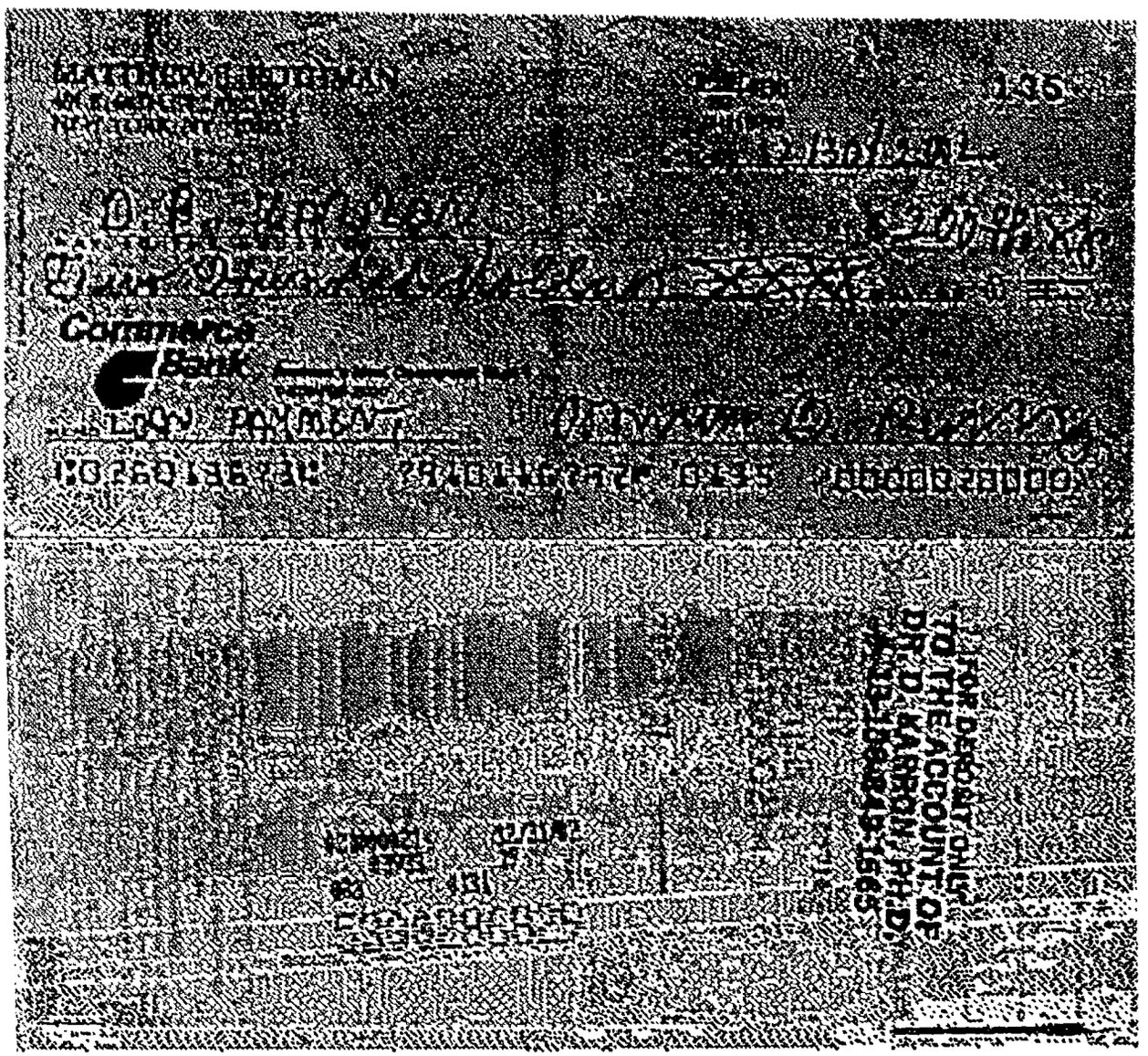
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071501323 Posting date 30-DEC-02



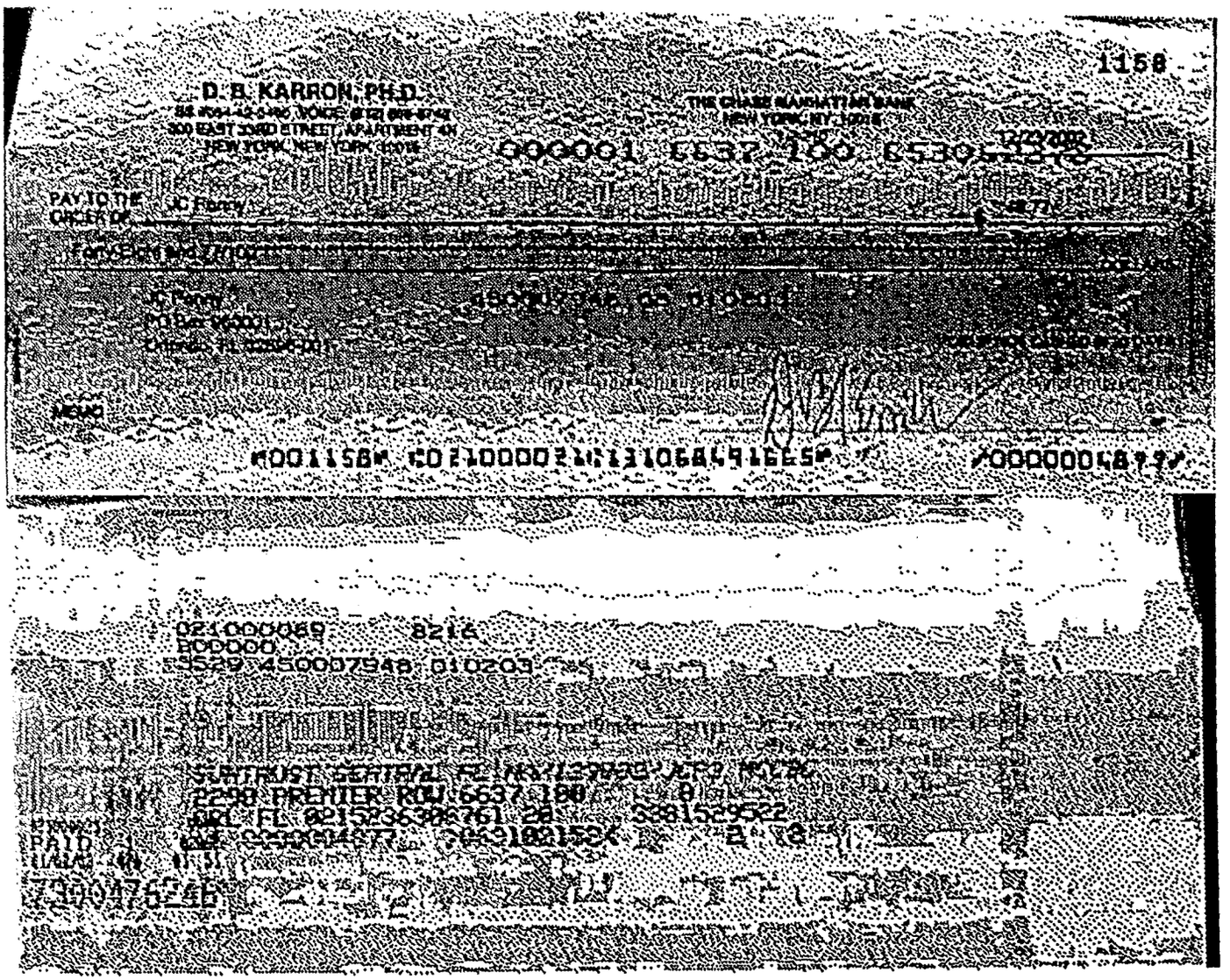
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053286828 Posting date 31-DEC-02



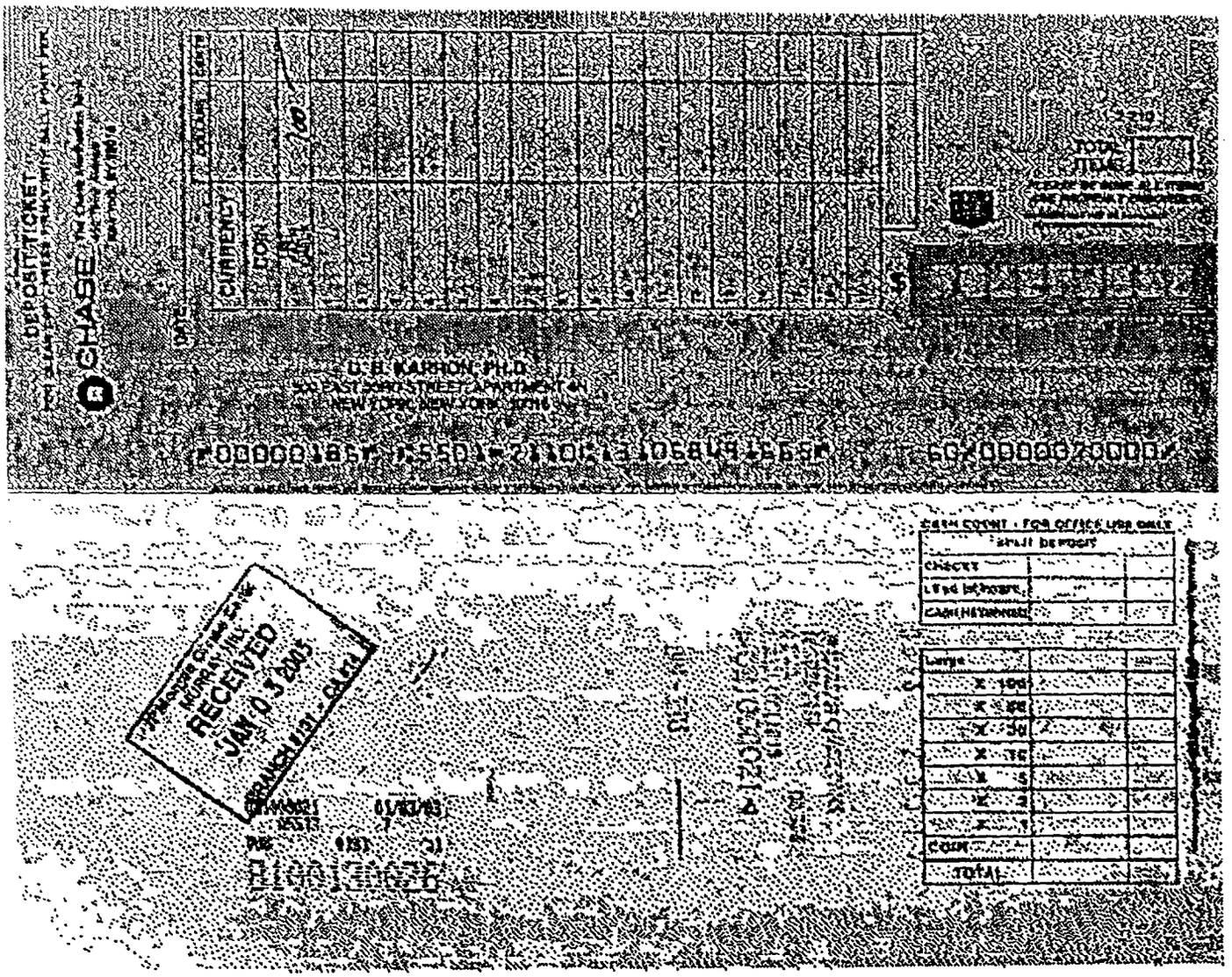
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053286829 Posting date 31-DEC-02



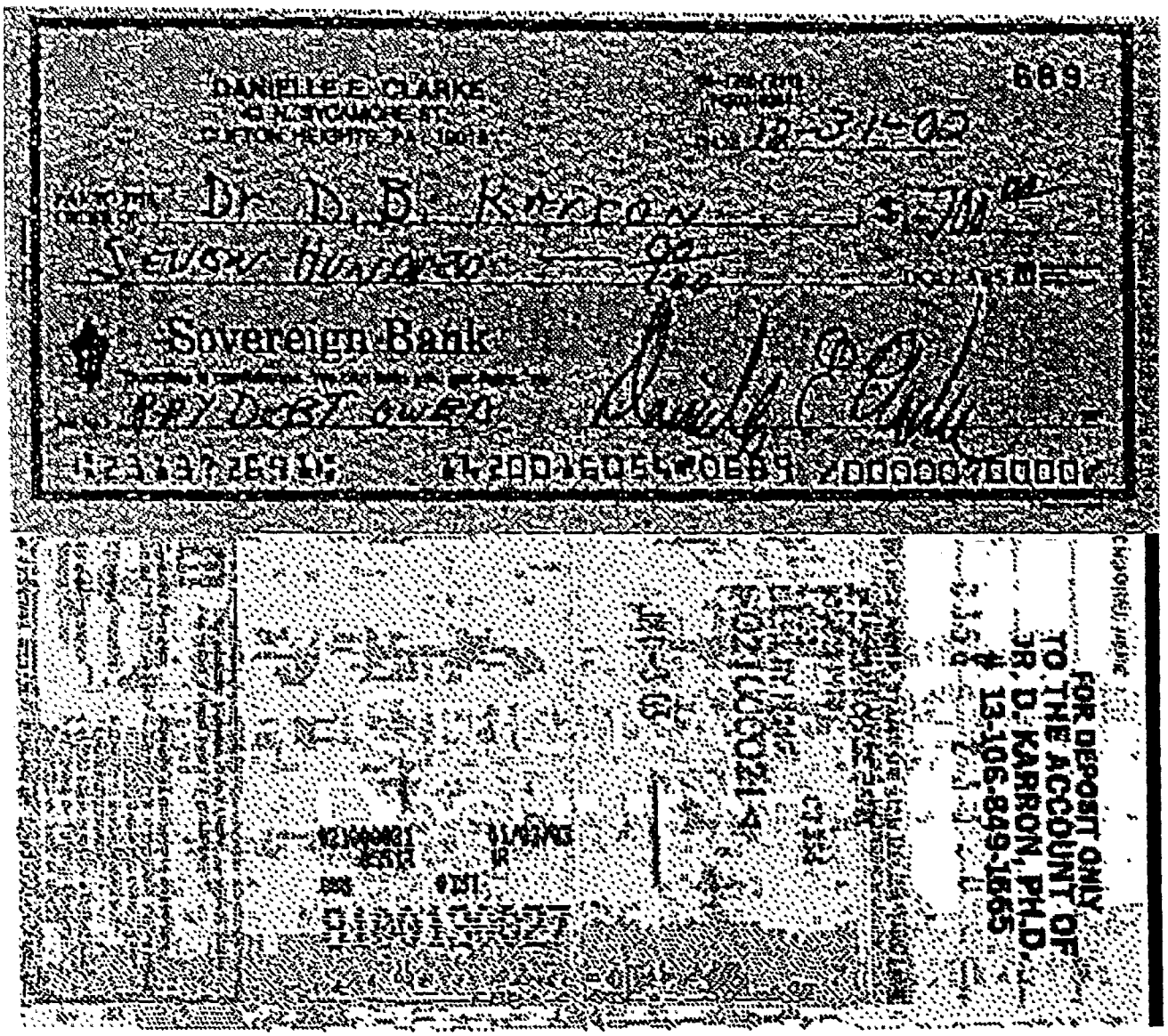
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073476246 Posting date 02-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081130026 Posting date 03-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081130027 Posting date 03-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072257210 Posting date 03-JAN-03

1147

D. B. KARRON, PH.D.
SS #054-42-5448 VOICE (212) 686-8749
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-310

11/11/2002

PAY TO THE ORDER OF Robert A Krackow DDS $ **130.00

One Hundred Thirty and 00/100********** DOLLARS

509 Madison Avenue
Suite 1716
New York, New York 10022

VOID IF NOT CASHED IN 30 DAYS

MEMO cleaning

⑈001147⑈ ⑆021000021⑆ 13106849⑈1665⑈ ⑈00000130⑆⑆

FLEET

⑆ 129 33 30 ⑆1032008

⑈003091553

01/02/2003>011000138<
FLEET NA MALDEN,MA 03
4005 0048781530

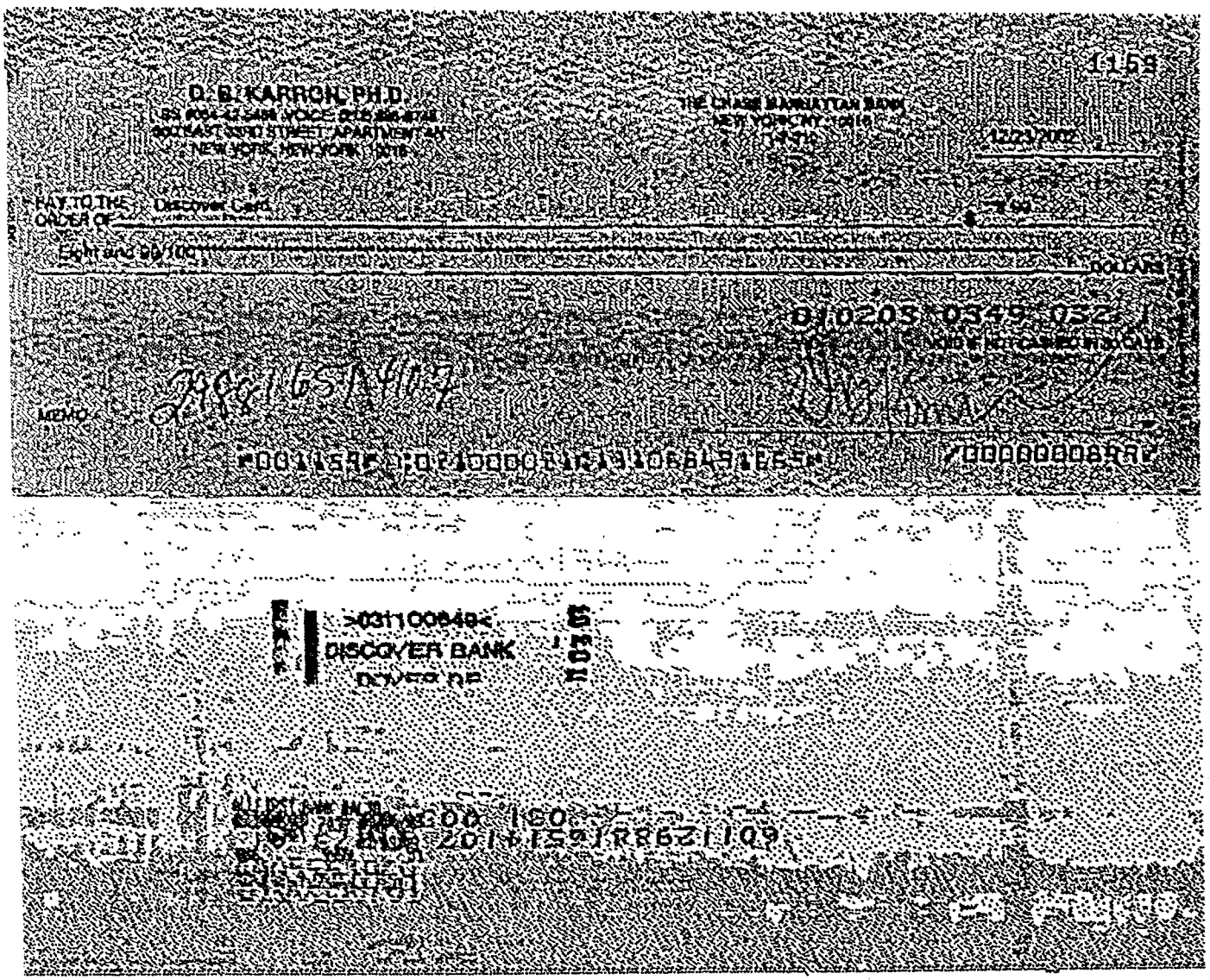
0048781530 PURCHASE 25 0 0

PAID 1

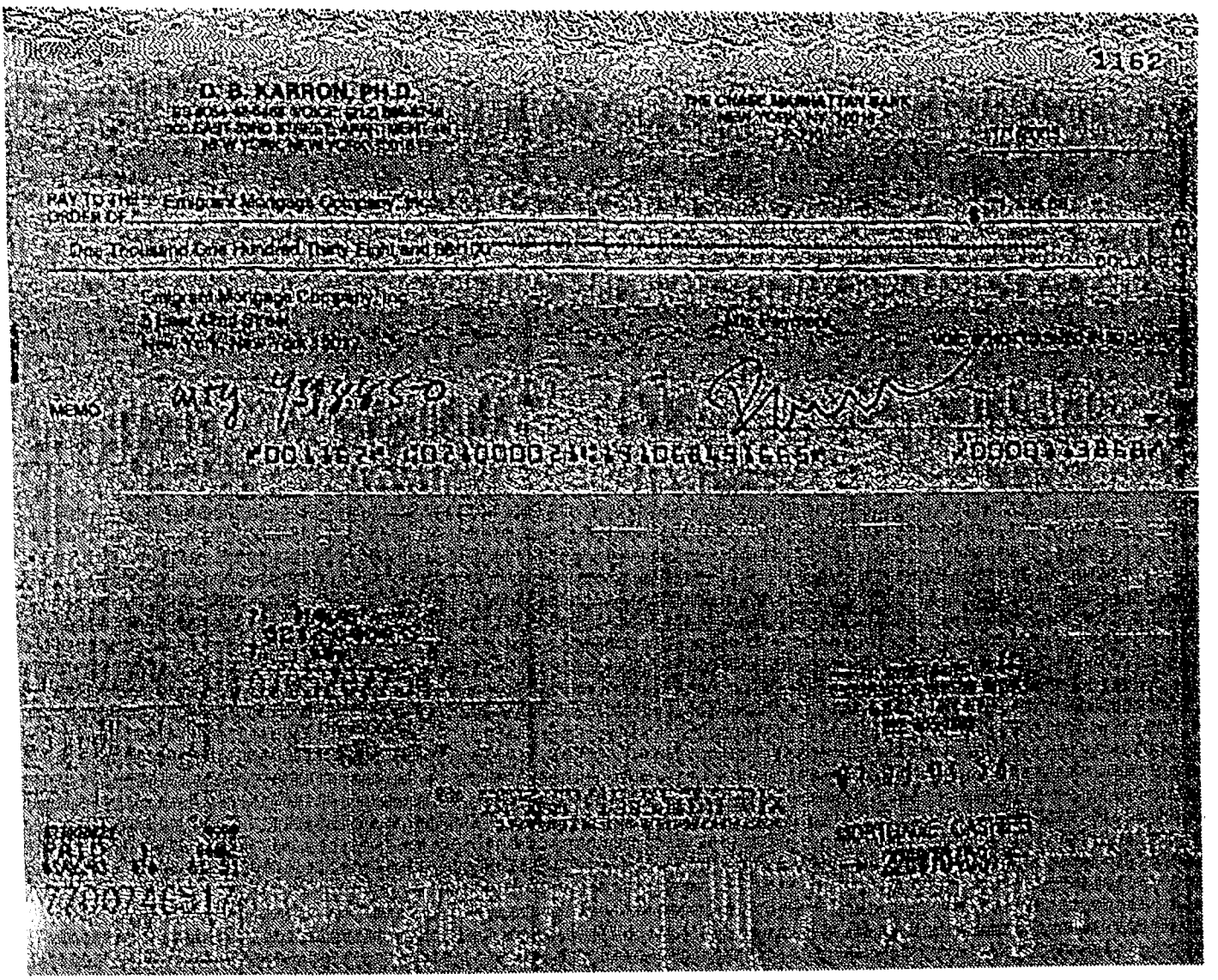
7200257210

ROBERT A KRACKOW, D.D.S., P.C.
FOR DEPOSIT ONLY
ACCT. #9400766703

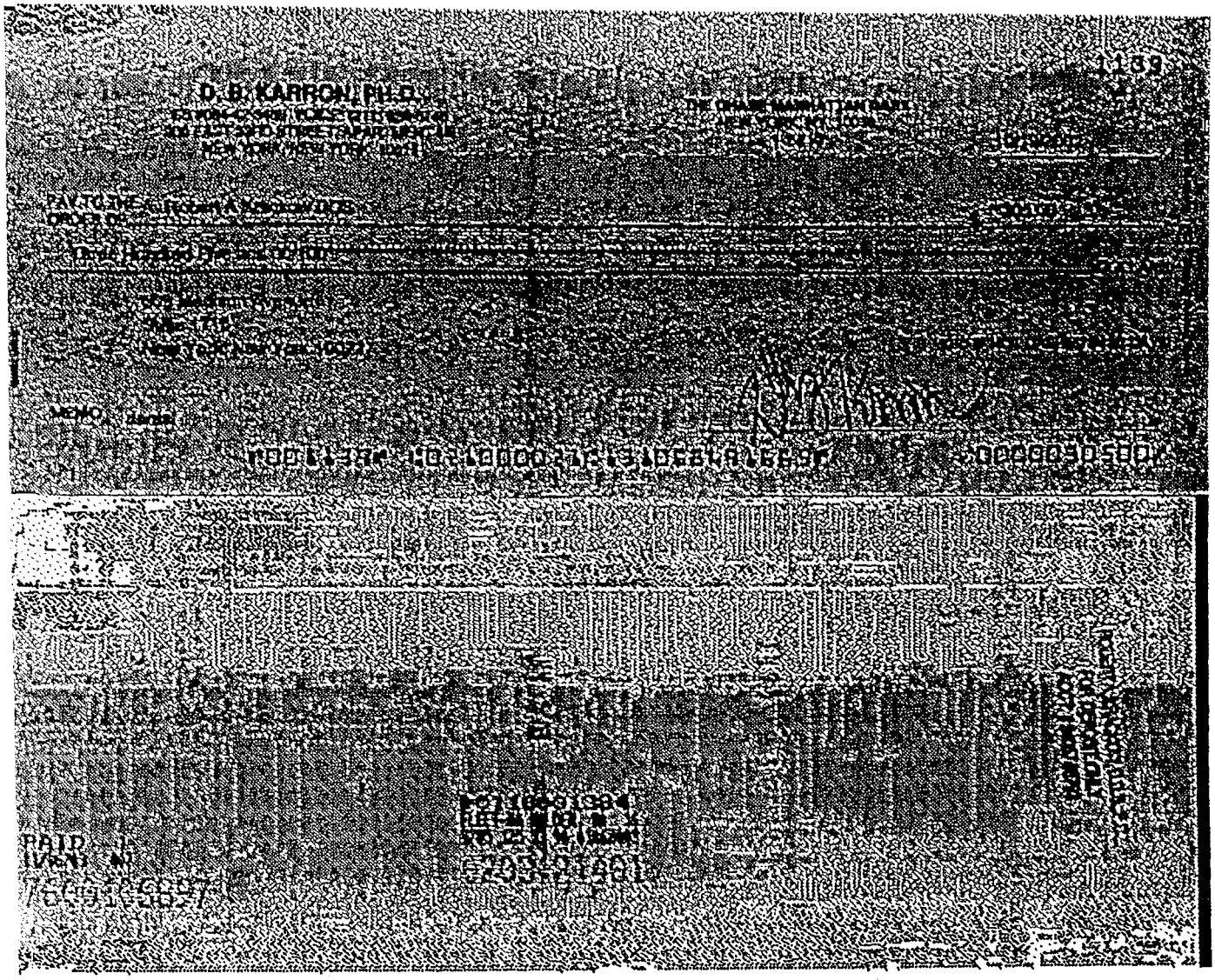
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081350701 Posting date 06-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077746517 Posting date 06-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012310180 Posting date 06-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012087281 Posting date 08-JAN-03

(1556 2446)

1161

D. B. KARRON, PH.D.
SS #064-42-5450 VOICE: (212) 599-8749
300 EAST 33RD STREET, APARTMENT 4M
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-1-310

1/1/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **408.24

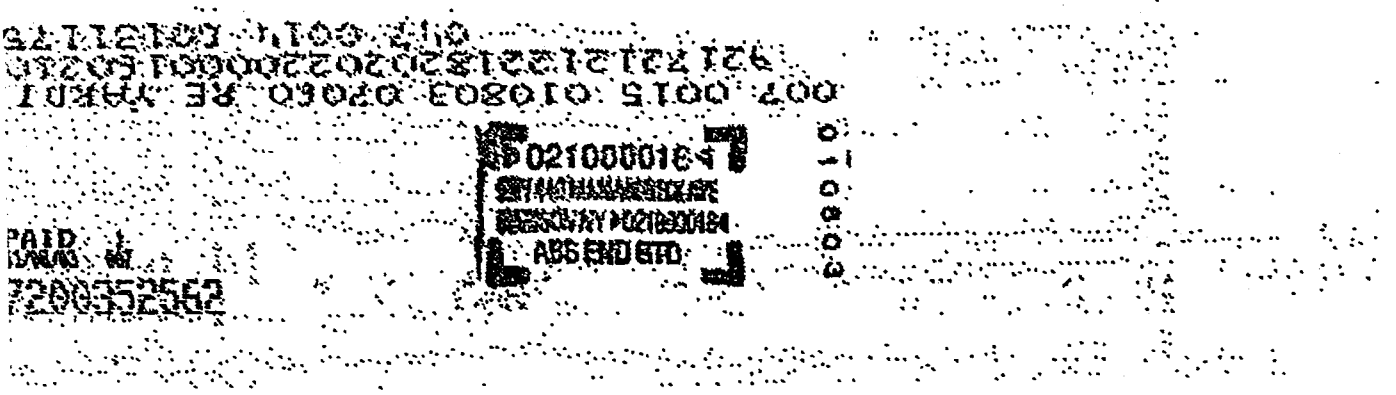
Four Hundred Eight and 24/100**********DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

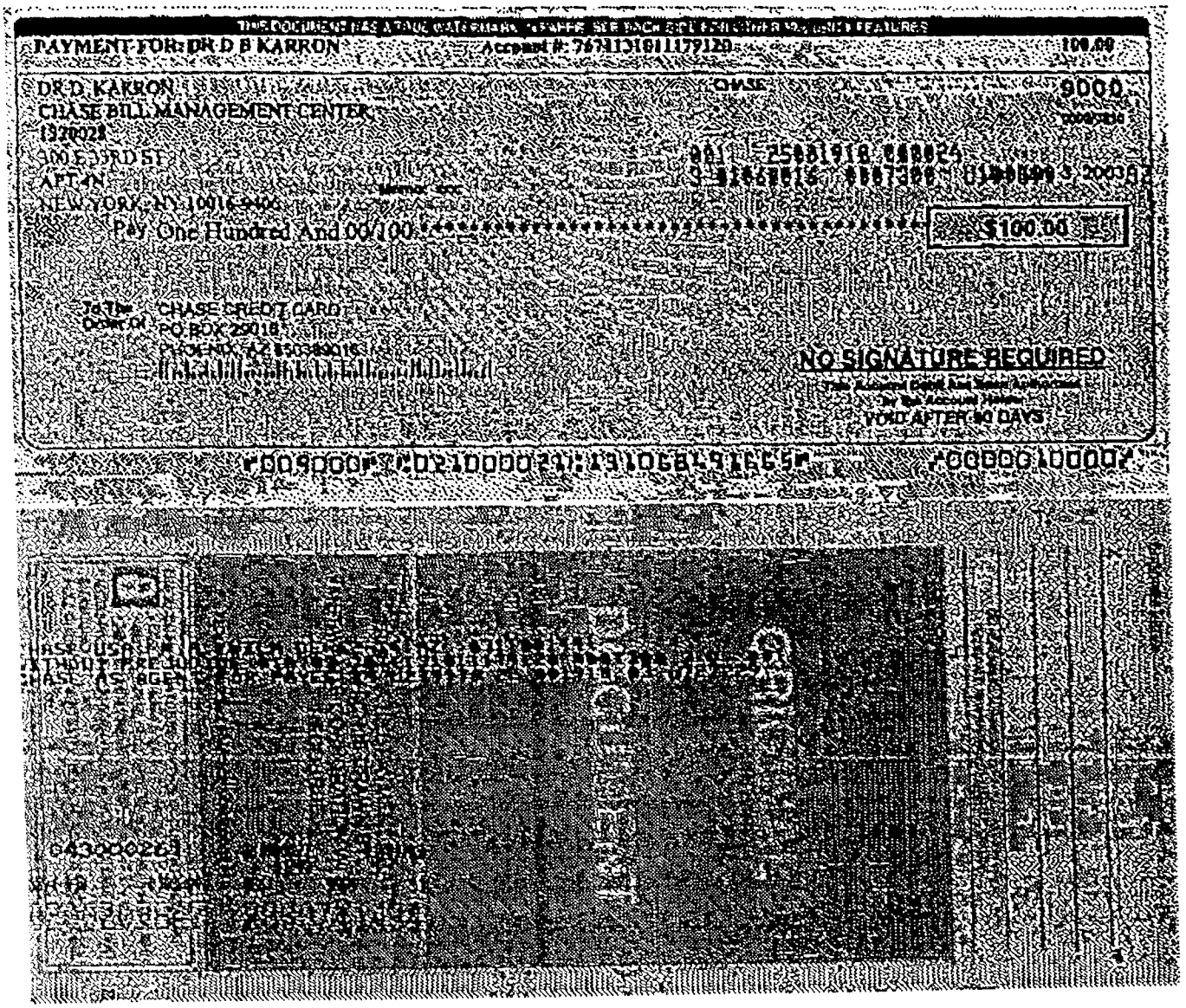
VOID IF NOT CASHED IN 30 DAYS

MEMO Account 15562446

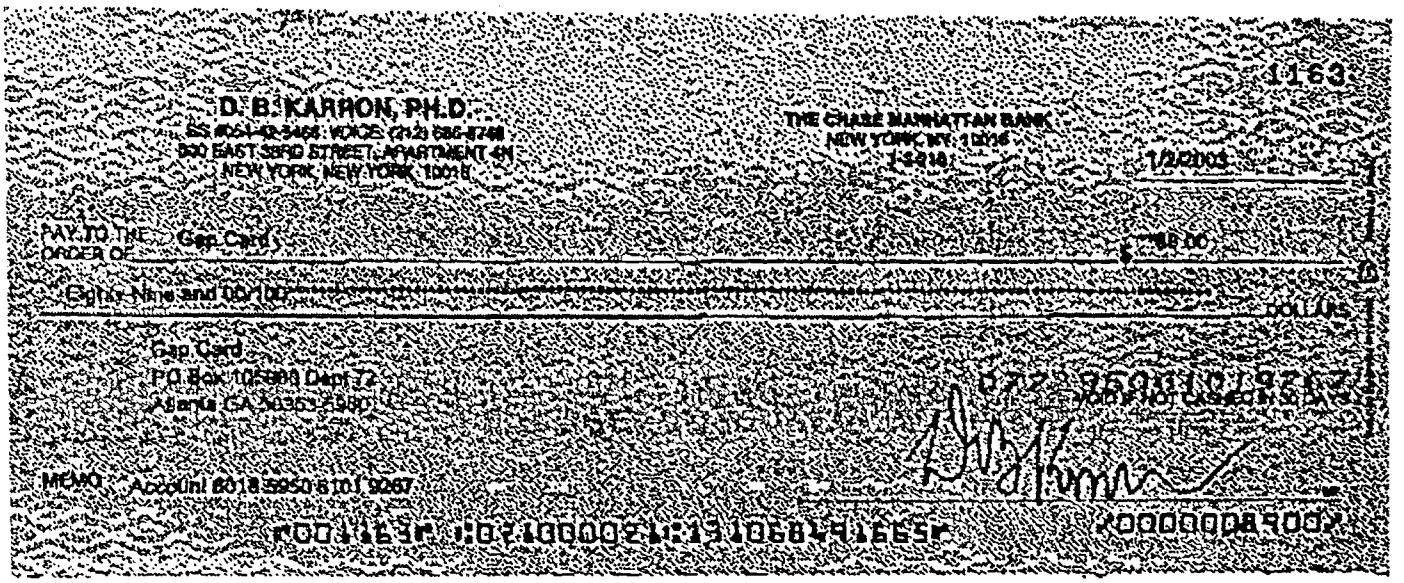
⑈001161⑈ ⑆021000021⑆13108847⑈1556⑈ ⑈00000408 24⑈

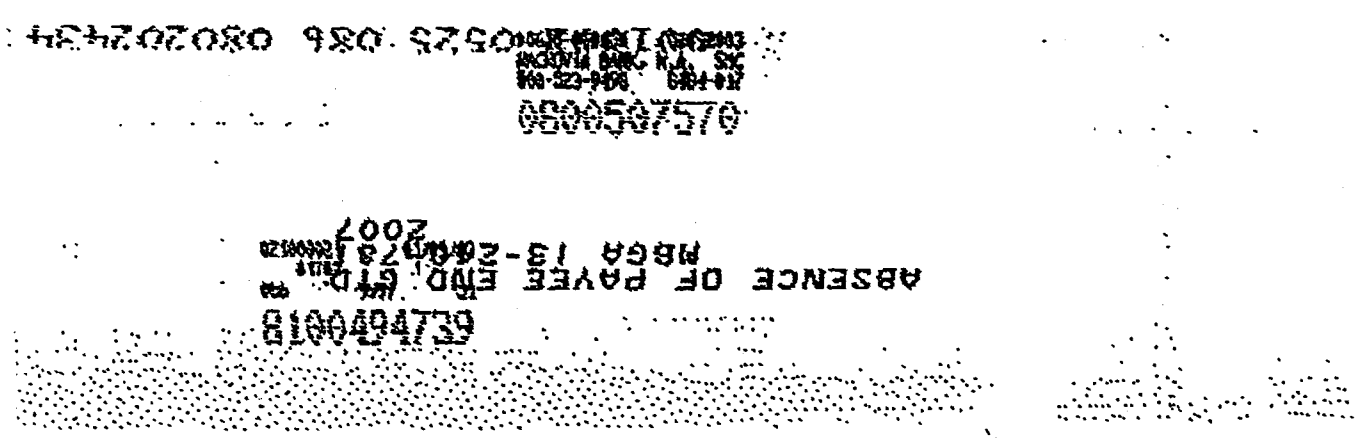


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028711434 Posting date 09-JAN-03

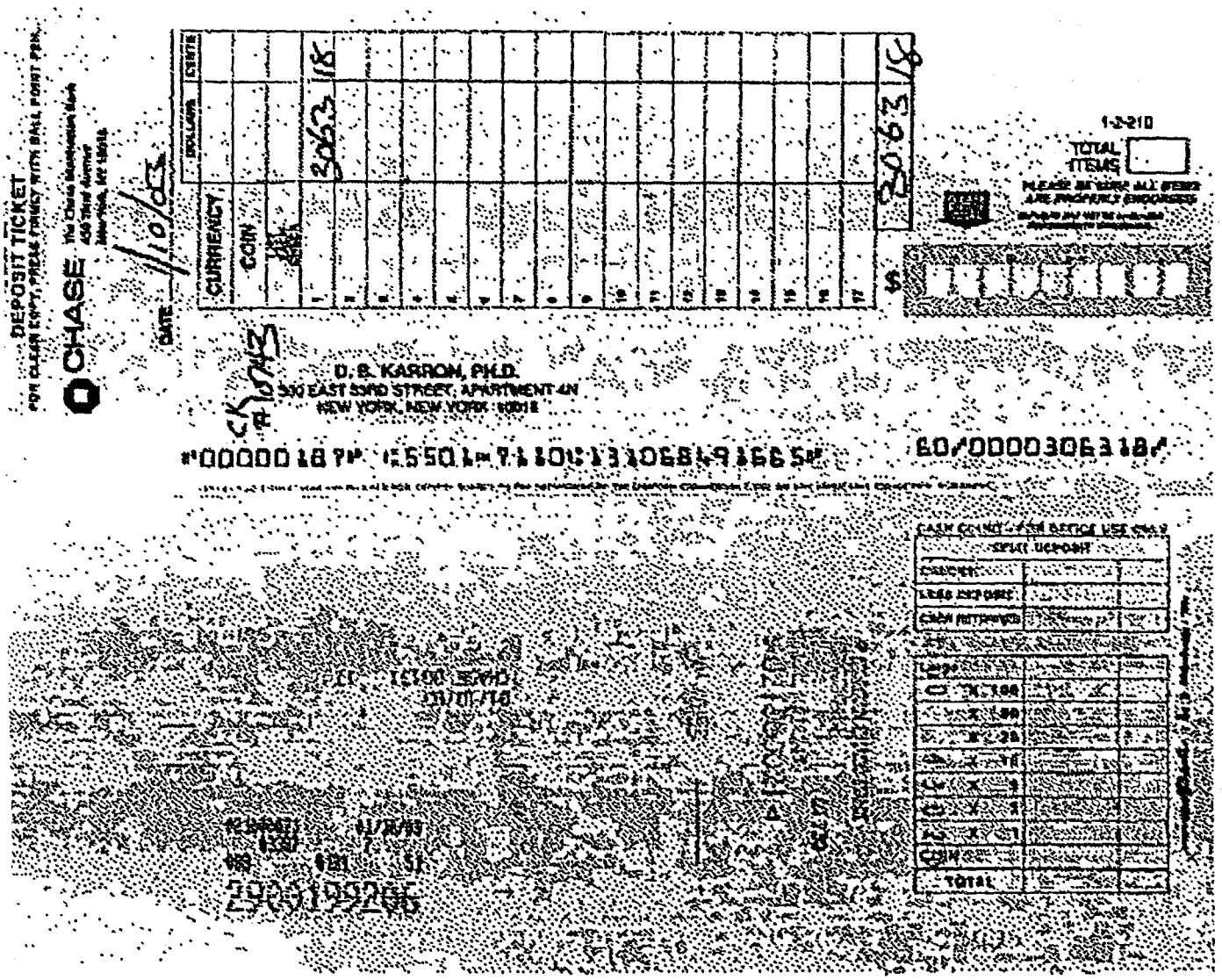


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081494739 Posting date 09-JAN-03

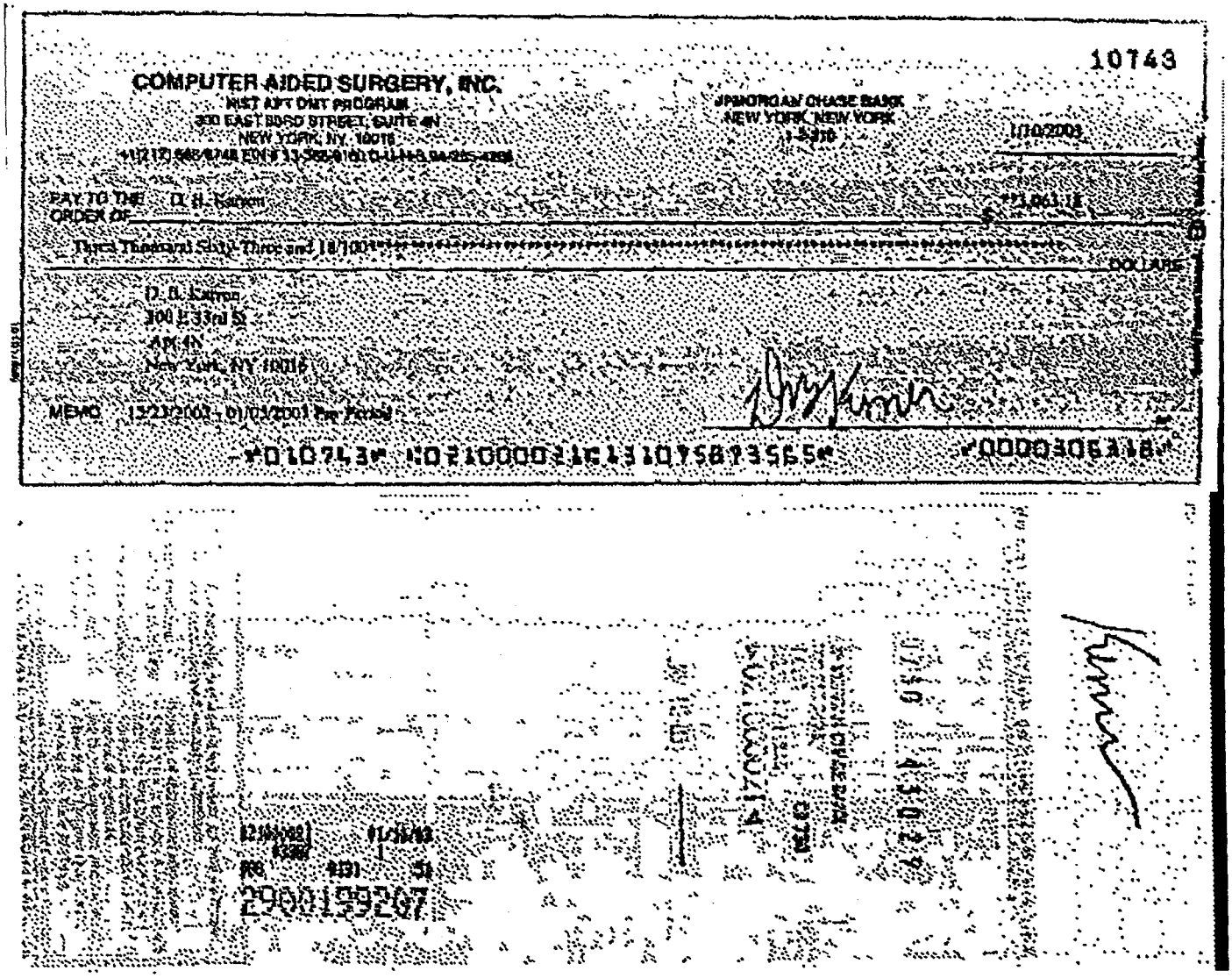




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029199206 Posting date 10-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029199207 Posting date 10-JAN-03



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 14

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 3,063.45	$ 3,974.91
Select High Yield Savings	131-6062954-01	$ 2,826.29	$ 2,927.58
Total		**$ 5,889.74**	**$ 6,902.49**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	02/12	$ 843.00	$ 3,657.00
Total			**$ 843.00**	**$ 3,657.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 3,063.45	Average Balance	$ 527.70
Deposits and Credits	$ 13,348.33	Interest Earned for 30 Day(s)	$ 0.12
Checks, Withdrawals and Debits	$ 12,436.87	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 3,974.91**	Interest Credited in 2003	$ 0.39
		Interest Rate(s):	01/14 to 02/12 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
01/15	Advance-Overdraft Line Of CR # **** 9120	$ 190.32
01/16	Advance-Overdraft Line Of CR # **** 9120	$ 60.00
01/21	Advance-Overdraft Line Of CR # **** 9120	$ 135.00
01/23	Deposit	$ 2,812.37
01/28	Deposit	$ 2,325.41
01/28	Deposit	$ 156.25
02/04	Advance-Overdraft Line Of CR # **** 9120	$ 2,889.07
02/05	Advance-Overdraft Line Of CR # **** 9120	$ 500.00
02/10	Advance-Overdraft Line Of CR # **** 9120	$ 245.00
02/12	Deposit	$ 3,276.20
02/12	Deposit	$ 758.59
02/12	Interest Credit	$ 0.12
	Total	**$ 13,348.33**

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest
(continued)

Account # 131-0684916-65 — Dr D B Karron

Withdrawals and Debits

Date	*Description*	*Amount*
01/11	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 2,000.00
01/11	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 243.77
01/11	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 100.00
01/14	Mbna America Online Pmt 011403	$ 500.00
01/14	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
01/16	ATM Withdrawal; Card # **** 7377 Serial# 001213; 60 E42ND St, New York, NY (00621/04)	$ 60.00
01/21	ATM Withdrawal On 01/20; Card # **** 7377 Serial# 009446; 250 W 57th St, NY, NY (00014/07)	$ 80.00
01/27	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 500.00
01/27	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 500.00
01/28	Mbna America Online Pmt 012803	$ 500.00
01/29	Discover Smart Chk 012903	$ 8.99
02/03	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 929.06
02/03	ATM Transfer To Sav # 131-6062954-01; Card # **** 7377 Serial# 008439; 450 Third Ave, NY, NY (00131/03)	$ 100.00
02/03	ATM Payment To M/C # **** 1872; Card # **** 7377 Serial# 008438; 450 Third Ave, NY, NY (00131/03)	$ 100.00
02/03	CBC Purchase On 02/01; Card # **** 7377 Ref# 234101911Aalg4Wh7; Starbucks 0000831800, New York, NY	$ 1.68
02/04	Purchase Of Series Ee Bond (S)	$ 50.00
02/05	Mbna America Online Pmt 020503	$ 500.00
02/10	ATM Withdrawal On 02/08; Card # **** 7377 Serial# 000164; 450 Third Ave, NY, NY (00131/03)	$ 80.00
	Total	**$ 6,283.** 6,283.50

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1160	01/29	$ 100.00	1168	02/04	$ 151.01	5327*	01/24	$ 90.00
1164*	02/04	$ 840.00	1169	02/03	$ 1,000.00	5328	02/04	$ 150.00
1165	02/03	$ 23.68	5323*	01/14	$ 180.00	5329	02/10	$ 165.00
1166	01/23	$ 2,000.00	5324	01/15	$ 200.00	5330	02/12	$ 60.00
1167	02/04	$ 1,138.68	5325	01/21	$ 55.00			

** indicates gap in check sequence*

Total (14 checks) **$ 6,153.37**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
01/14	$ 9.68	01/23	$ 812.37	01/29	$ 1,595.04	02/10	$ 0.00
01/15	$ 0.00	01/24	$ 722.37	02/03	$ 559.38 -	02/12	$ 3,974.91
01/16	$ 0.00	01/27	$ 277.63 -	02/04	$ 0.00		
01/21	$ 0.00	01/28	$ 1,704.03	02/05	$ 0.00		

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

Account # 131-6062954-01 — Daniel Karron

Summary				
	Opening Balance	$ 2,826.29	Average Balance	$ 2,860.36
	Deposits and Credits	$ 101.29	Interest Earned for 30 Day(s)	$ 1.29
	Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.55%
	Ending Balance	**$ 2,927.58**	Interest Credited in 2003	$ 2.66
			Interest Rate(s):	01/14 to 02/12 at 0.55%

Deposits and Credits

Date	*Description*	*Amount*
02/03	ATM Transfer From Chk # 131-0684916-65; Card # **** 7377 Serial# 008439; 450 Third Ave, NY, NY (00131/03)	$ 100.00
02/12	Interest Credit	$ 1.29
	Total	**$ 101.29**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
02/03	$ 2,926.29	02/12	$ 2,927.58				

Monthly Fee

A $30.00 fee was deducted from your account on 01/14 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $7,045.06. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.		
B. ADD any deposits not yet shown on your statement.	+	
C. TOTAL (A and B above).		
D. SUBTRACT total items outstanding (from chart at left).	−	
E. BALANCE (should equal your checkbook balance).		

If you have any questions about your accounts, call the customer service number on the front of your statement

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

Don't Wait, Do Your Taxes Online Now! Dr D B Karror

Prepare and file your taxes electronically and get your refund fast. It's easy, fast and reliable with Turbo Tax(R) for the Web service.

Visit chase.com/tax to see how you can save 15% off your purchase. Turbo Tax is a registered trademark and Turbo Tax for the Web is a servicemark of Intuit Inc.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

UPGRADE TO A MORE REWARDING WAY TO PAY!

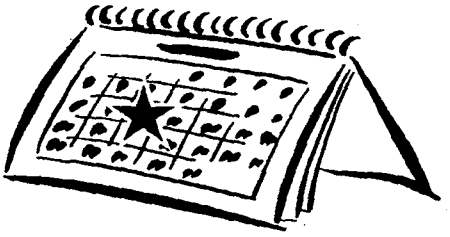
Dr D B Karron

Choose the Card that fits your lifestyle. Upgrade to the Chase/Continental Airlines BankingCard and earn one (1) Continental Airlines OnePass(R) Mile for every two dollars ($2) spent. Upgrade to the Chase Banking Card with Leisure Rewards(SM) and earn one (1) Leisure Rewards point for every one dollar ($1) spent. Redeem your points for valuable rewards like movie tickets, spa certificates, cooking classes and more. Upgrade by March 31, 2003 and receive 1,000 Bonus Miles or Points. You make the choice!

To upgrade, call the ServiceLine(SM) phone number on the front of this statement or visit us at www.chase.com/debitcard. A $30 annual fee applies to both cards.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65



Turn April 15th into a day worth celebrating.

Discover a wealth of tax-smart solutions right here at Chase.

Many of us don't think about taxes until it's time to pay them. But by then, it's usually too late to make changes that could significantly reduce your tax liabilities.

That's why we are urging customers to make some tax-smart choices RIGHT NOW – so you can spend the rest of this year shrinking your tax bill for 2003.

Select from a wide range of tax-advantaged solutions, including:

- Traditional (including Rollovers) and Roth IRAs
- Tax-Free Mutual Funds[1]
- Tax-Deferred[2] Annuities* and FDIC-insured CDs
- 529 College Savings Plans*
- Coverdell Education Savings Accounts
- Home Equity Loans and Lines of Credit[3]

The right relationship can make life less taxing.

Talk to a specialist to find out more information about tax-advantaged products available through Chase and its affiliates.* We can bring you all the resources you need to help you make April 15th a day worth celebrating. So contact us today!

Stop by your nearest branch or call 1-800-CHASE24 for more information.

---

* Securities (including mutual funds and variable life insurance) and investment advisory services are offered through Chase Investment Services Corporation (CISC). Annuities and insurance products are provided by various insurance companies and offered through Chase Insurance Agency, Inc. (CIA) and/or Chase Manhattan Insurance Agency, Inc. (CMIA), licensed insurance agencies. CISC, a member of NASD/SIPC, CIA and CMIA are affiliates of JPMorgan Chase Bank. Products not available in all states.

NOT A DEPOSIT	NOT FDIC INSURED	NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY	NOT GUARANTEED BY THE BANK	MAY GO DOWN IN VALUE

1 **Mutual Funds are offered by prospectus.** Tax Free Funds may be subject to some state and/or local taxes and some investors may be subject to the Federal Alternative Minimum Tax (AMT).

2 Tax-deferred growth means the individual delays paying federal taxes on earnings until money is withdrawn.

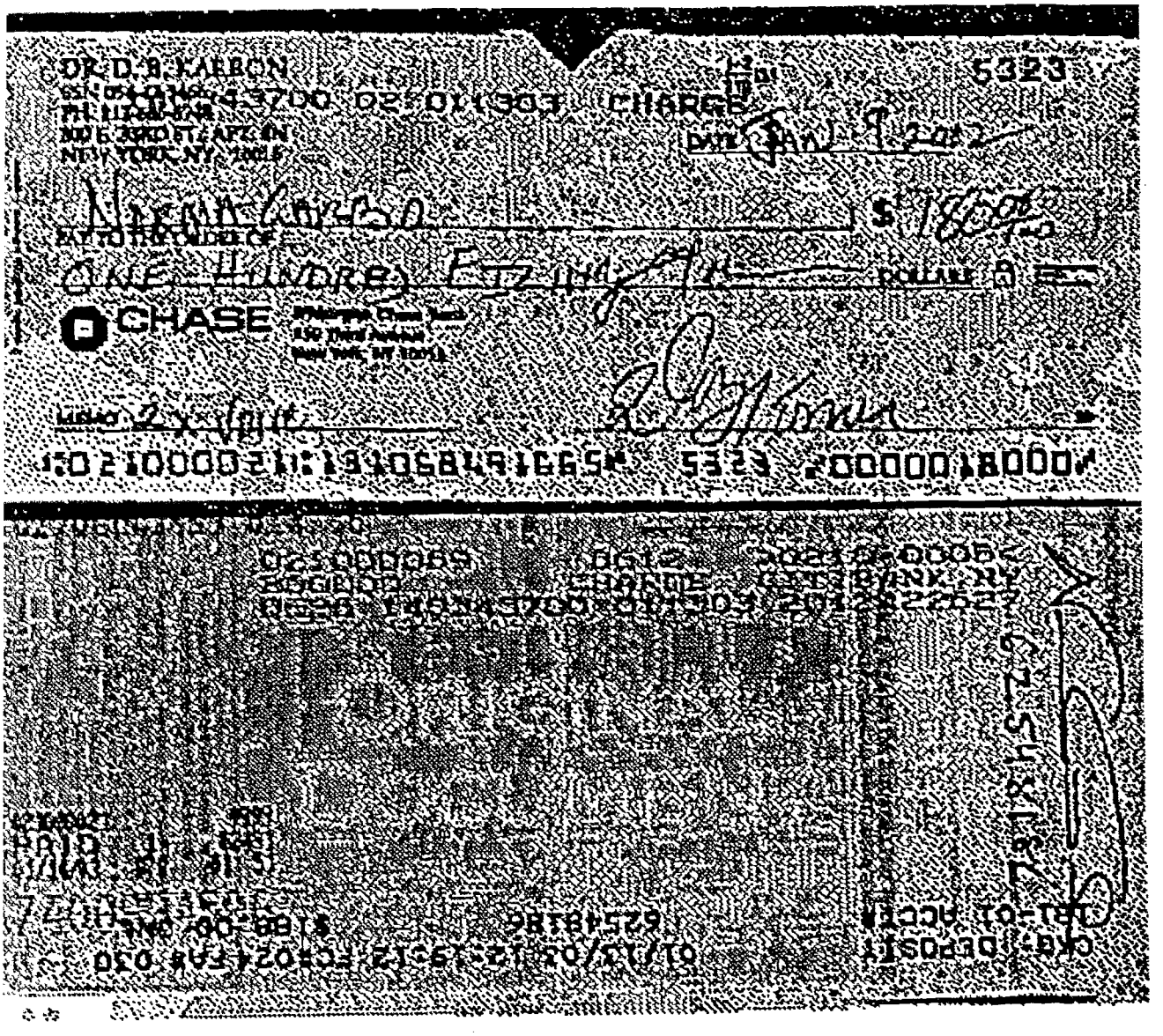
3 Consult your tax advisor regarding the deductibility of interest for a home equity product.

Home Equity Loans/Lines are not available in all states. Home Equity Loans/Lines are offered through JPMorgan Chase Bank in New York, New Jersey, Connecticut and Texas (loans only) and in other geographic areas and Texas (loans only) through Chase Manhattan Bank USA, N.A. with headquarters in Newark, Delaware.

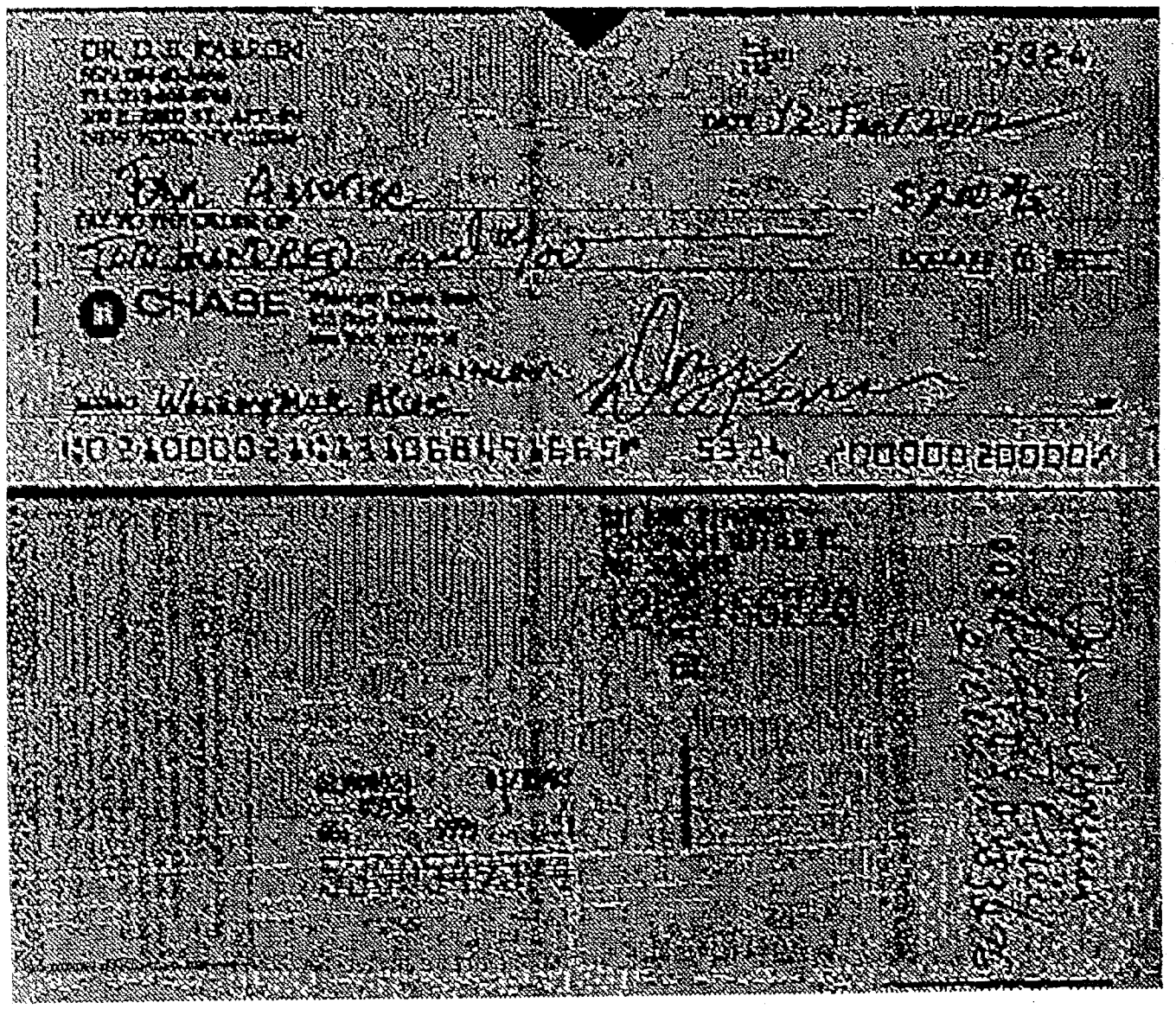
JPMorgan Chase Bank and its affiliates do not offer legal or accounting advice to their clients. However, they may, from time to time, discuss products and services which have tax implications, and, under specific agreements with clients or because of a fiduciary role, prepare certain tax returns. Clients are urged to consult with their own legal, accounting and tax advisors with respect to their specific situations.

© 2003 J.P. Morgan Chase & Co. All Rights Reserved. JPMorgan Chase Bank. Member FDIC.

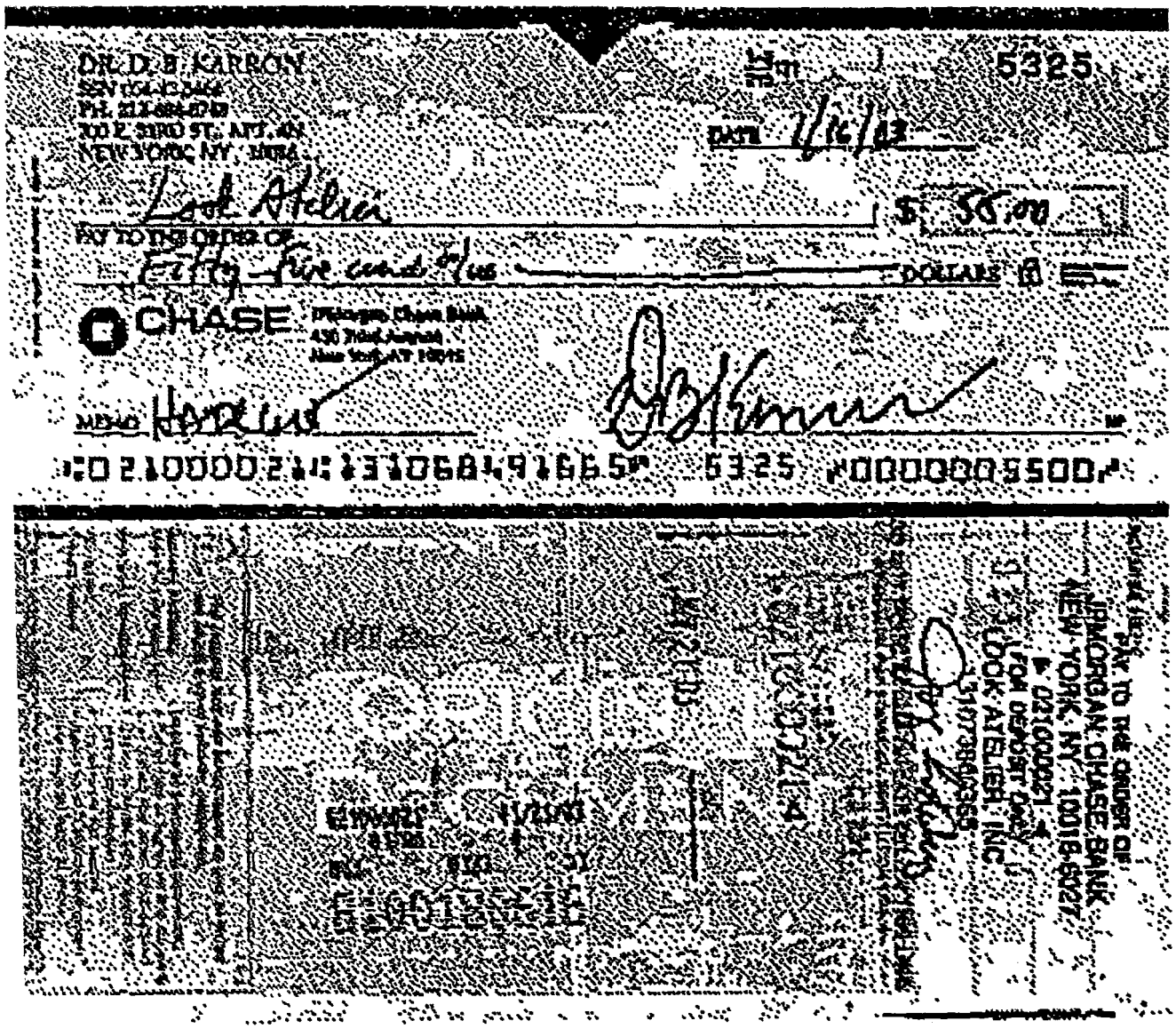
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074834506 Posting date 14-JAN-03



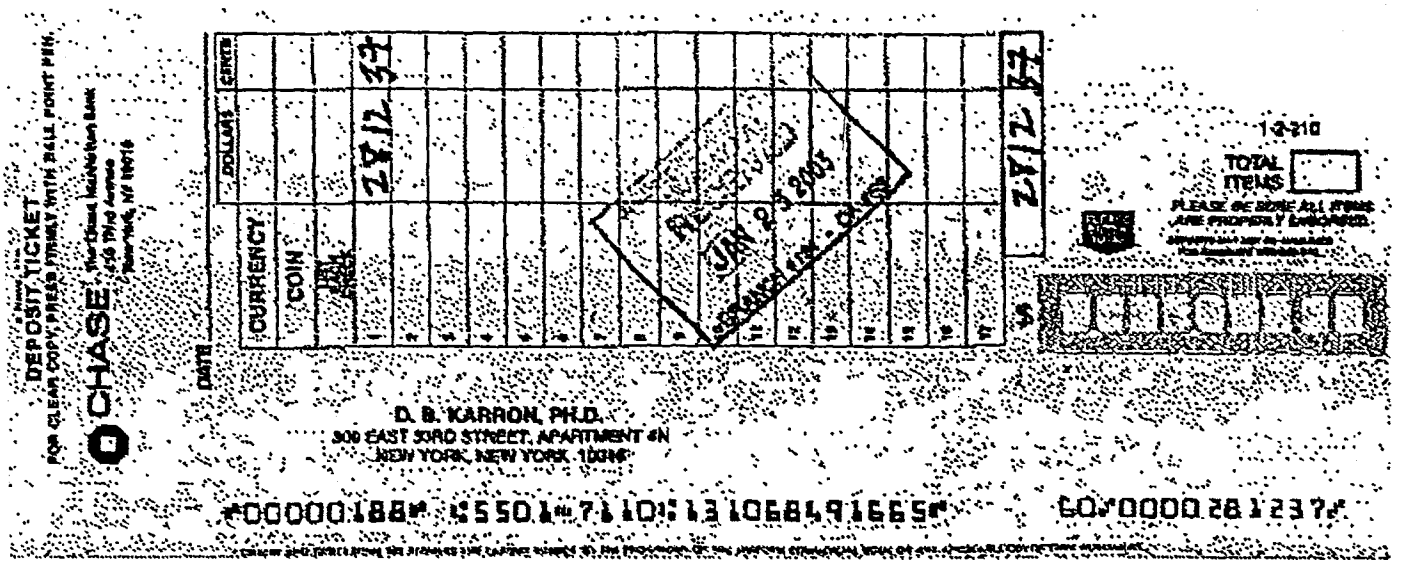
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053549574 Posting date 15-JAN-03



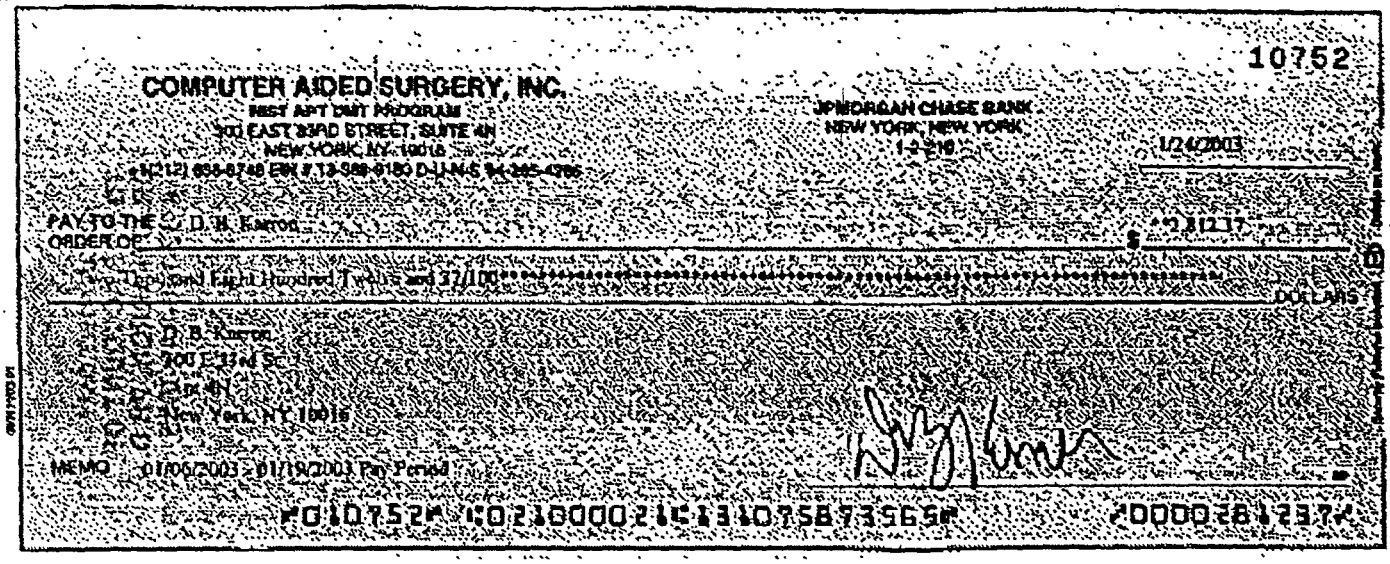
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081180616 Posting date 21-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052083480 Posting date 23-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052083481 Posting date 23-JAN-03



FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1665

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052083479 Posting date 23-JAN-03

1166

D. B. KARRON, PH.D.
SS #054-42-5468 VOICE: (212) 686-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

1/22/2003

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **2,000.00

Two thousand and 00/100********** DOLLARS

Computer Aided Surgery, Inc.
900 East 33rd Street
Suite 4N
New York, New York 10016

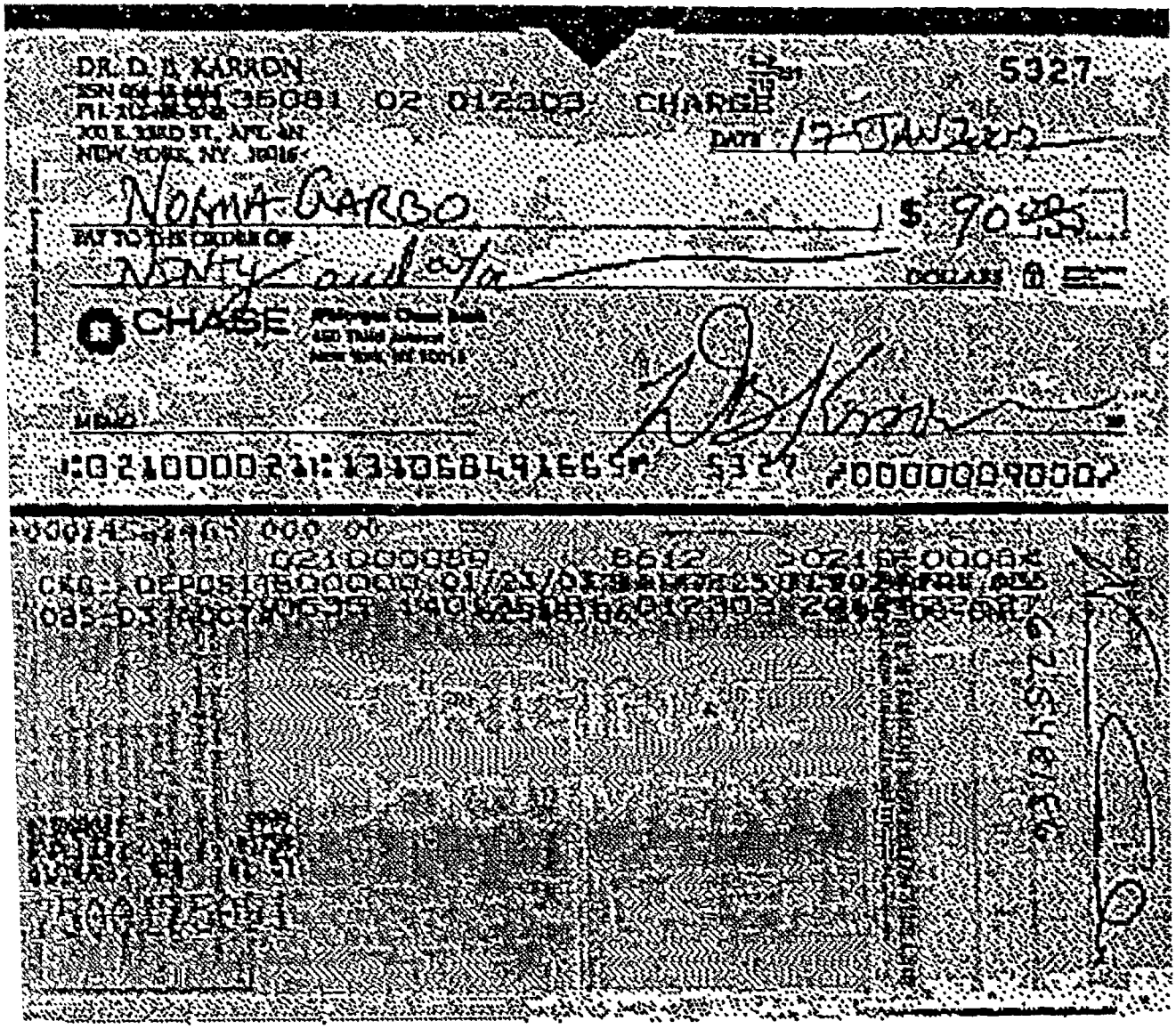
VOID IF NOT CASHED IN 90 DAYS

MEMO NIST Contribution

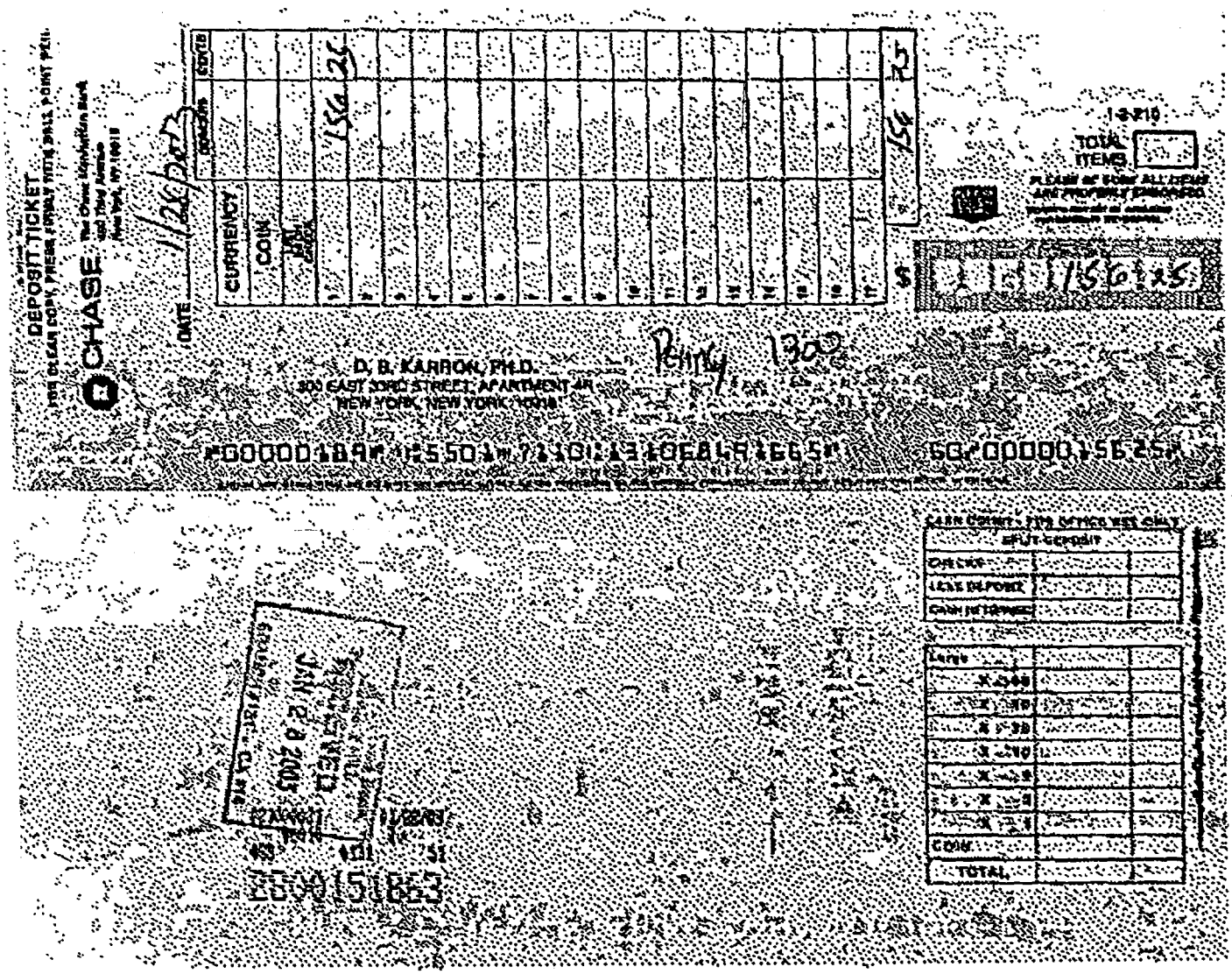
⑈001166⑈ ⑆021000021⑆ 13106849⑈665⑈ ⑈0000200000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
d/b/a CASI
13106-8229-9665

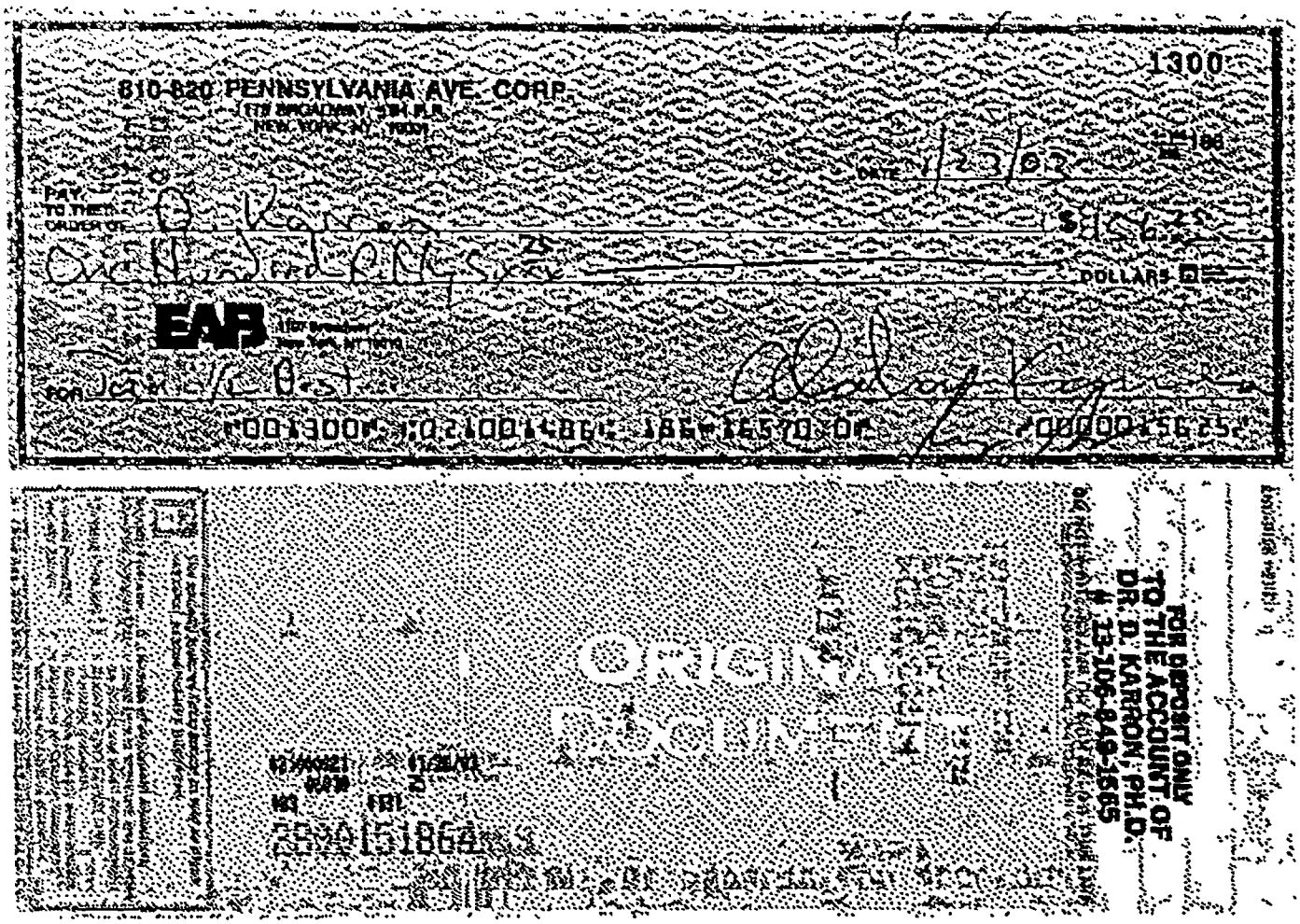
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075175091 Posting date 24-JAN-03



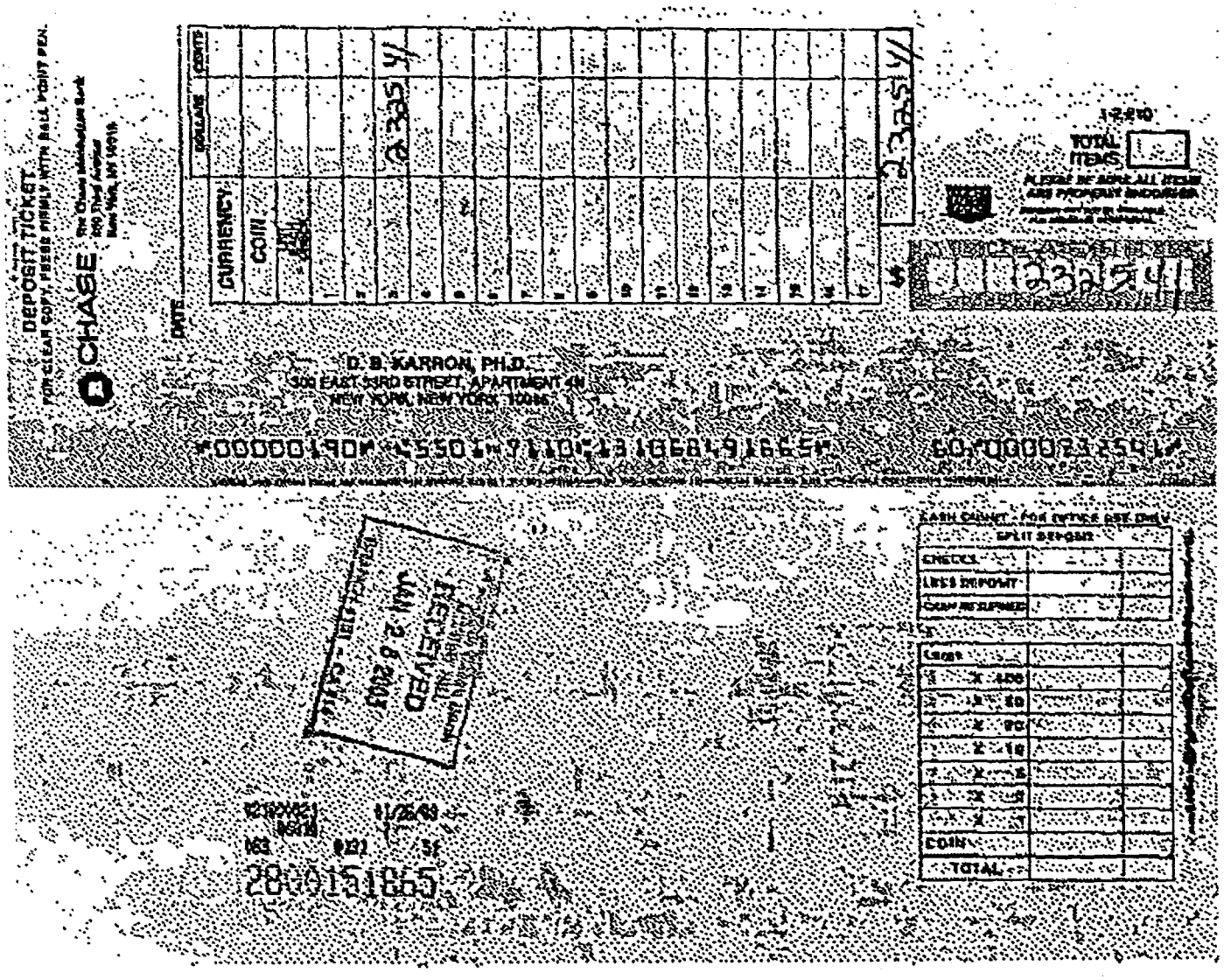
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028151863 Posting date 28-JAN-03



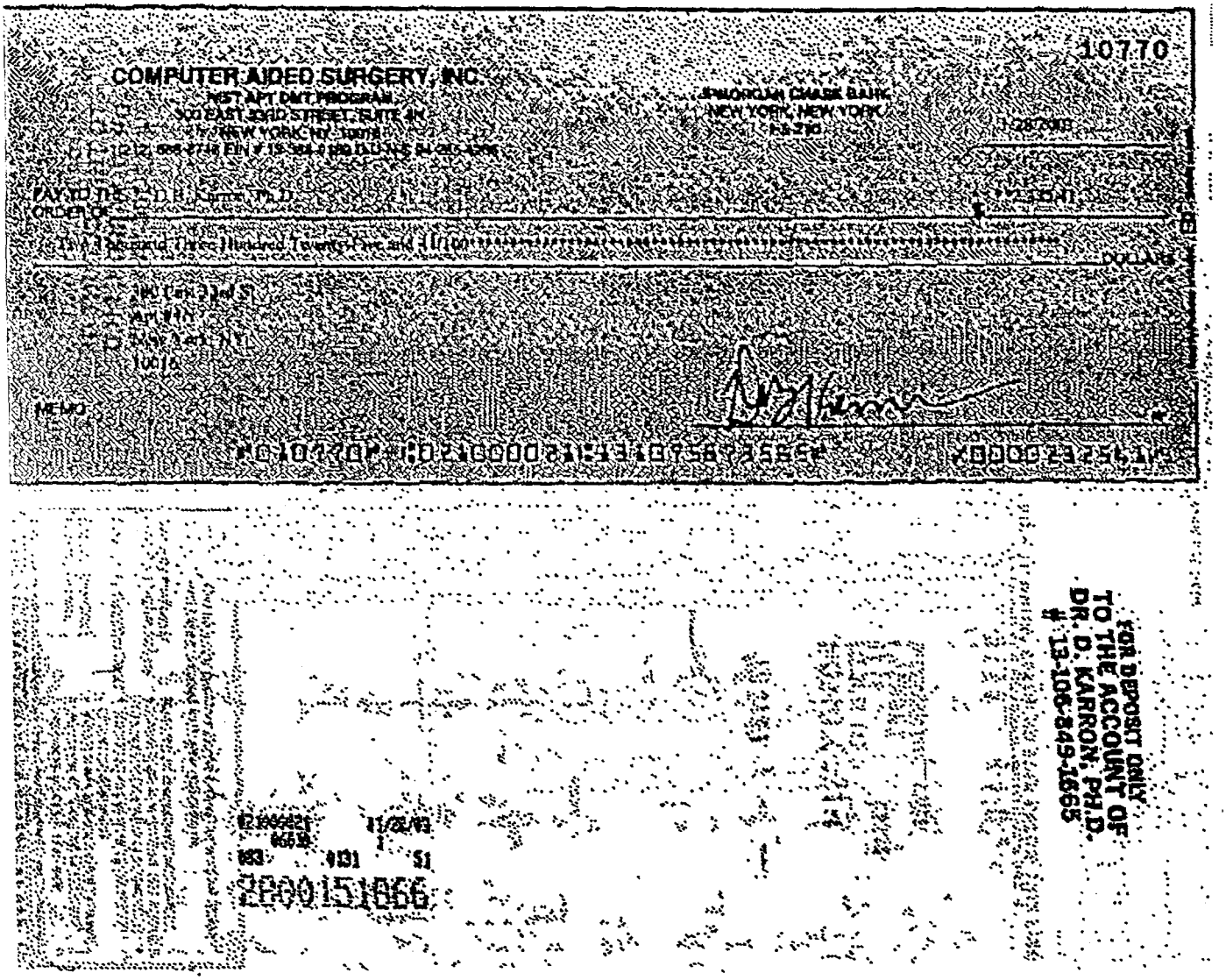
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028151864 Posting date 28-JAN-03



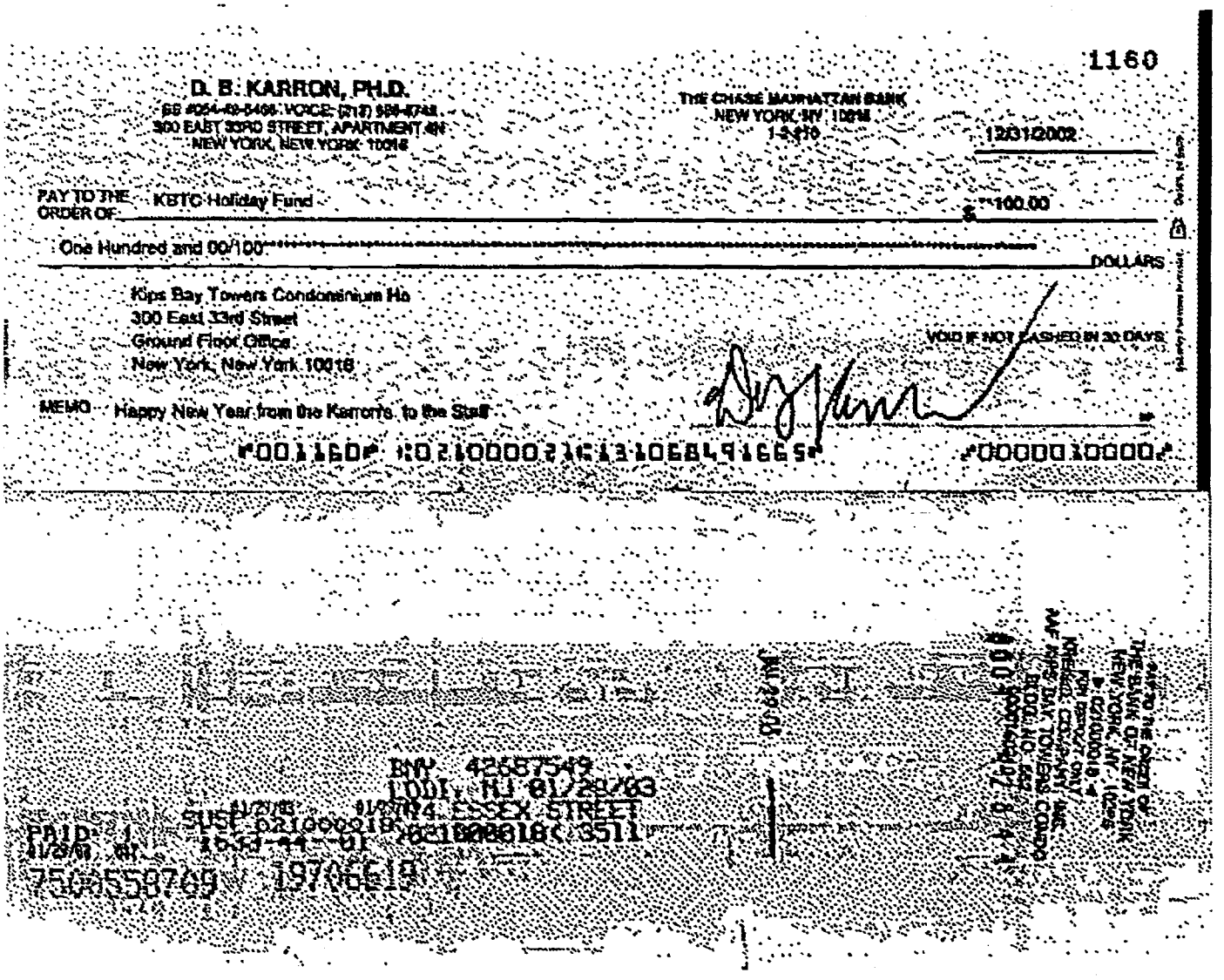
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028151865 Posting date 28-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028151866 Posting date 28-JAN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012076995 Posting date 29-JAN-03



1160

D. B. KARRON, PH.D.
SS #054-60-5406 VOICE: (212) 988-6748
300 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2/10

12/31/2002

PAY TO THE ORDER OF KBTC Holiday Fund $ **100.00

One Hundred and 00/100 DOLLARS

Kips Bay Towers Condominium Ho
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

MEMO Happy New Year from the Karrons to the Staff

⑈001160⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈00000100000⑈

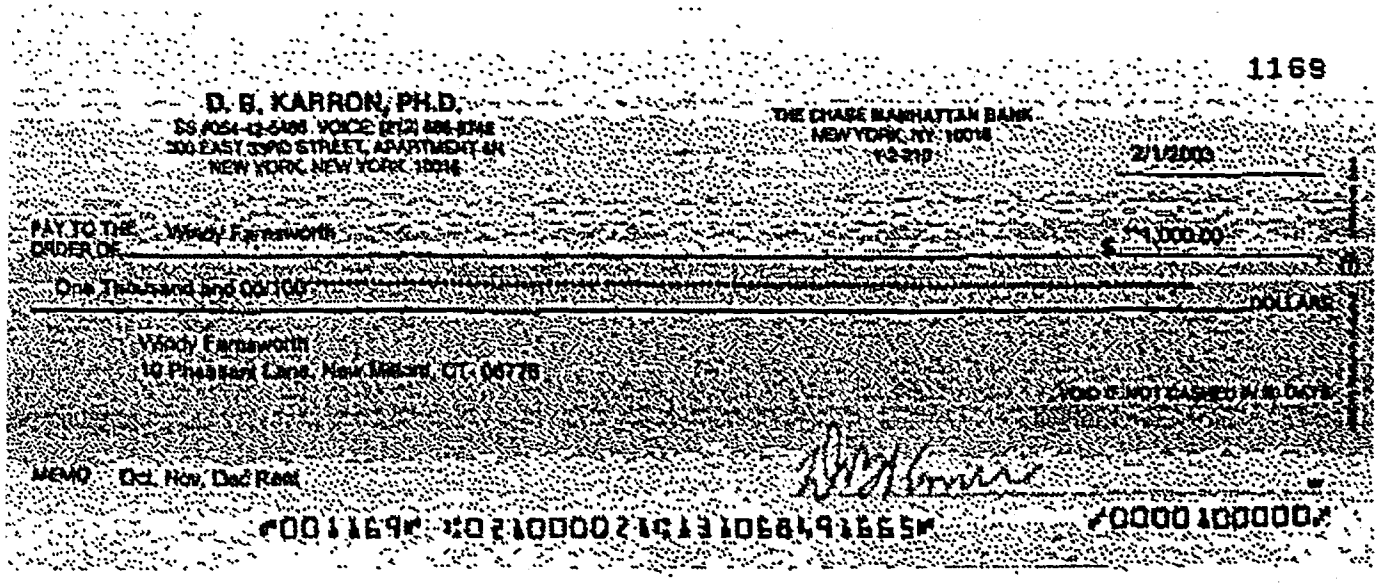
PAY TO THE ORDER OF
THE BANK OF NEW YORK
NEW YORK, NY 10286
⑆021000018⑆

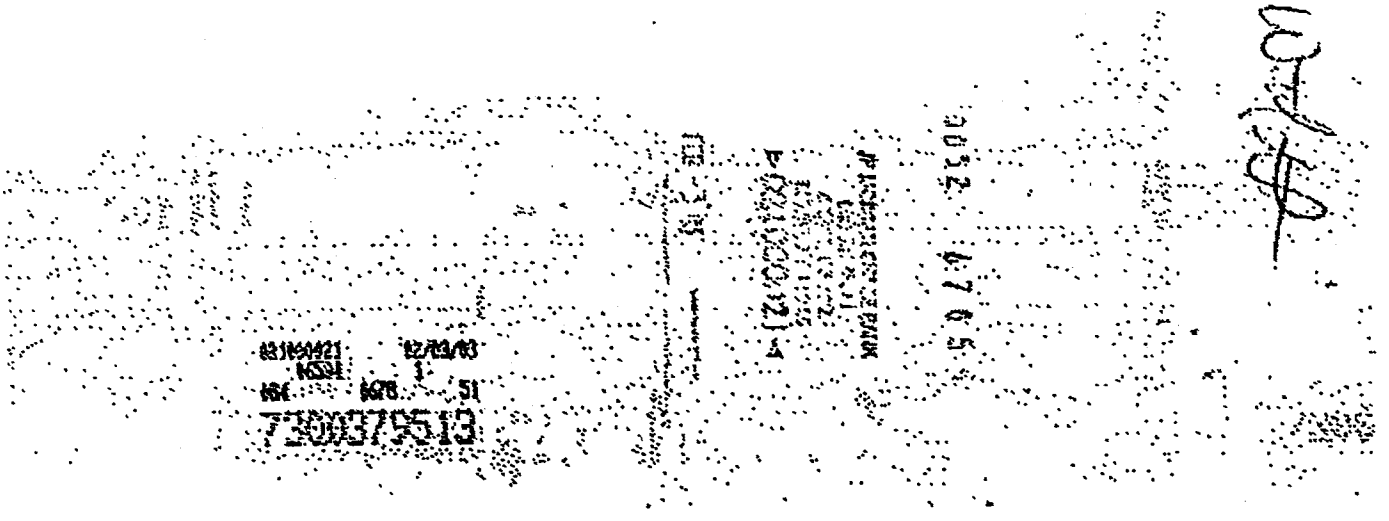
FOR DEPOSIT ONLY
MF KIPS BAY TOWERS CONDO
ACCOUNT NO 882

JAN 29 03

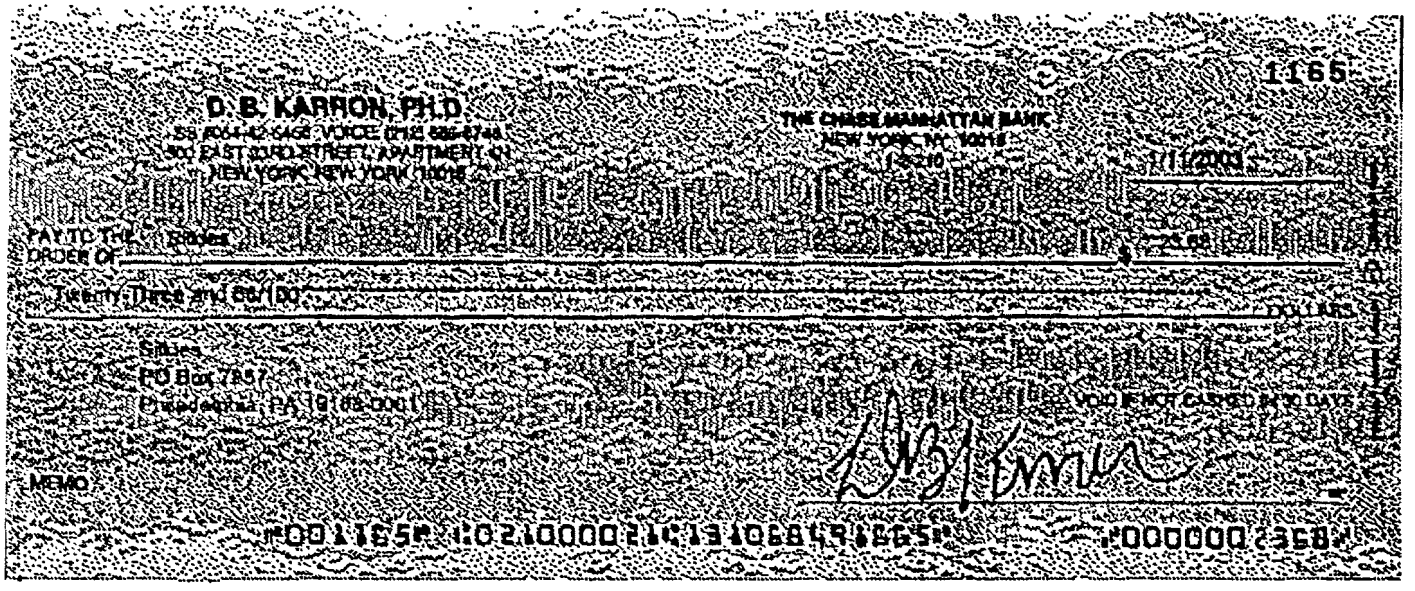
ENV 42687549
LOUI, NJ 01/29/03
01/29/03 01/29/04 ESSEX STREET
PAID 1 21ST 021000218 8821806618 3511
01/29/03 01 15-NJ-44-01
750855749 1970619

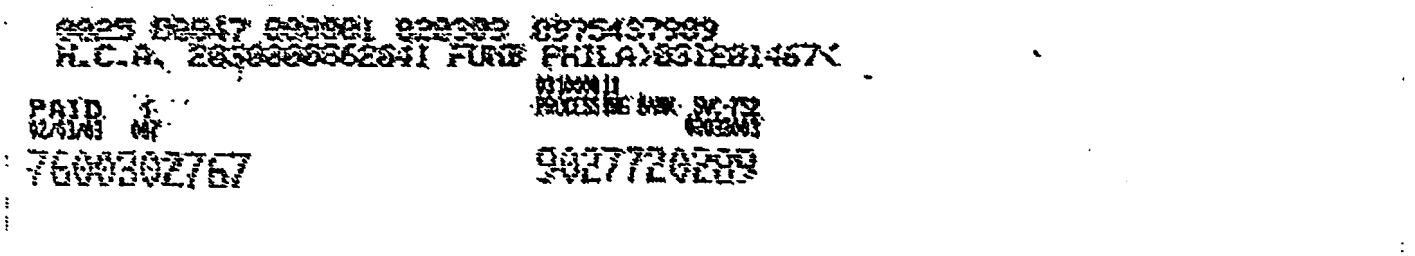
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073379513 Posting date 03-FEB-03



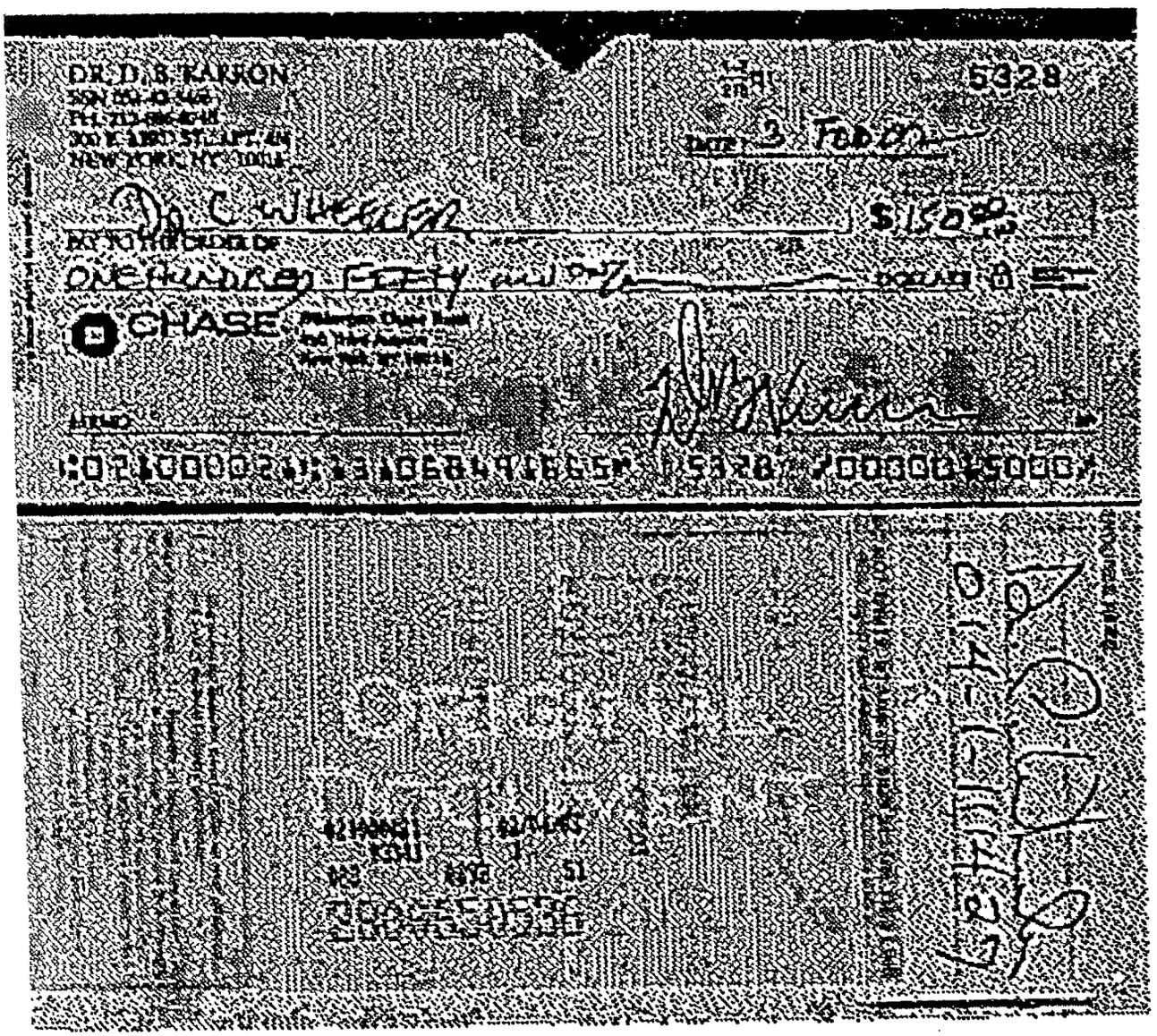


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012855917 Posting date 03-FEB-03

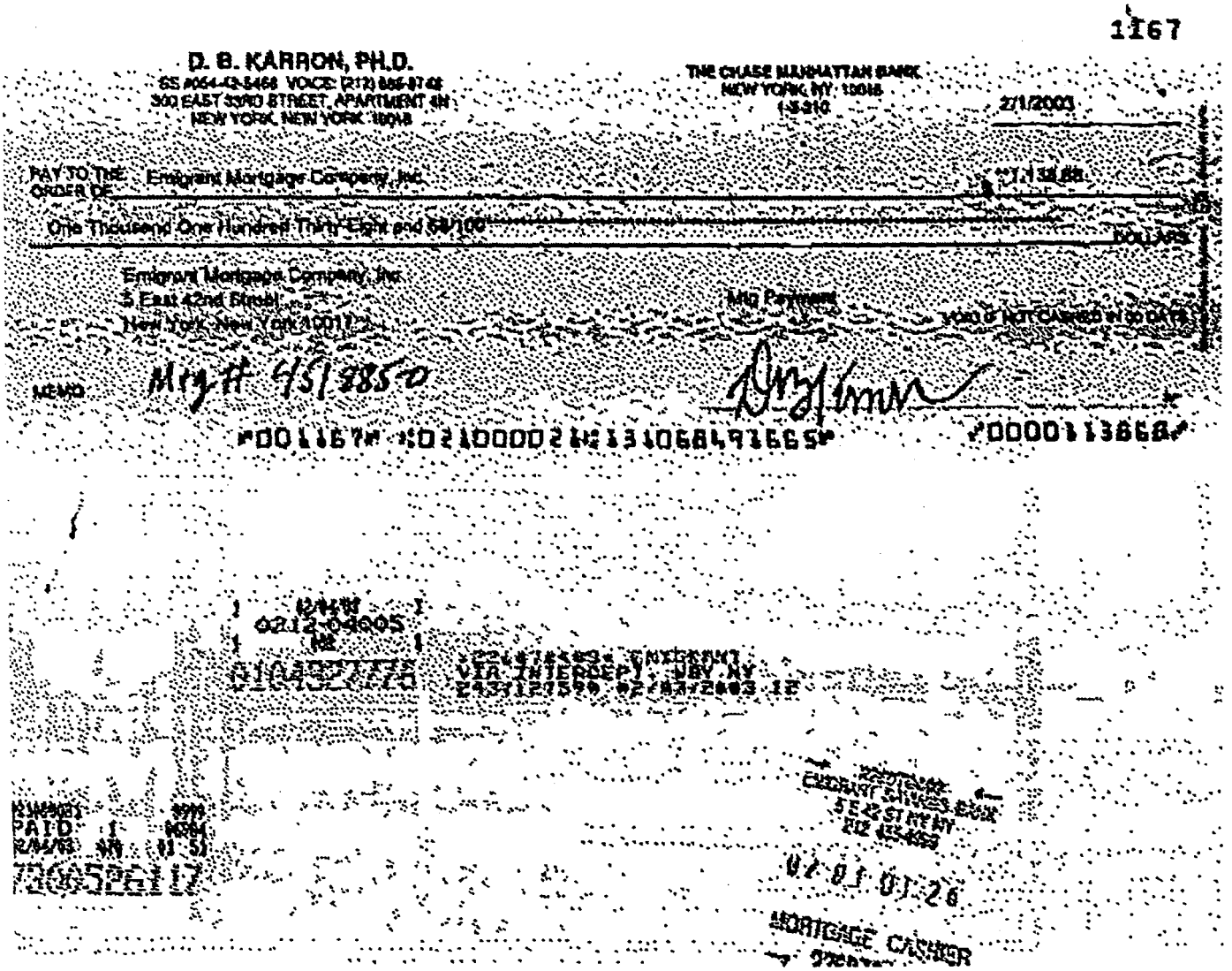




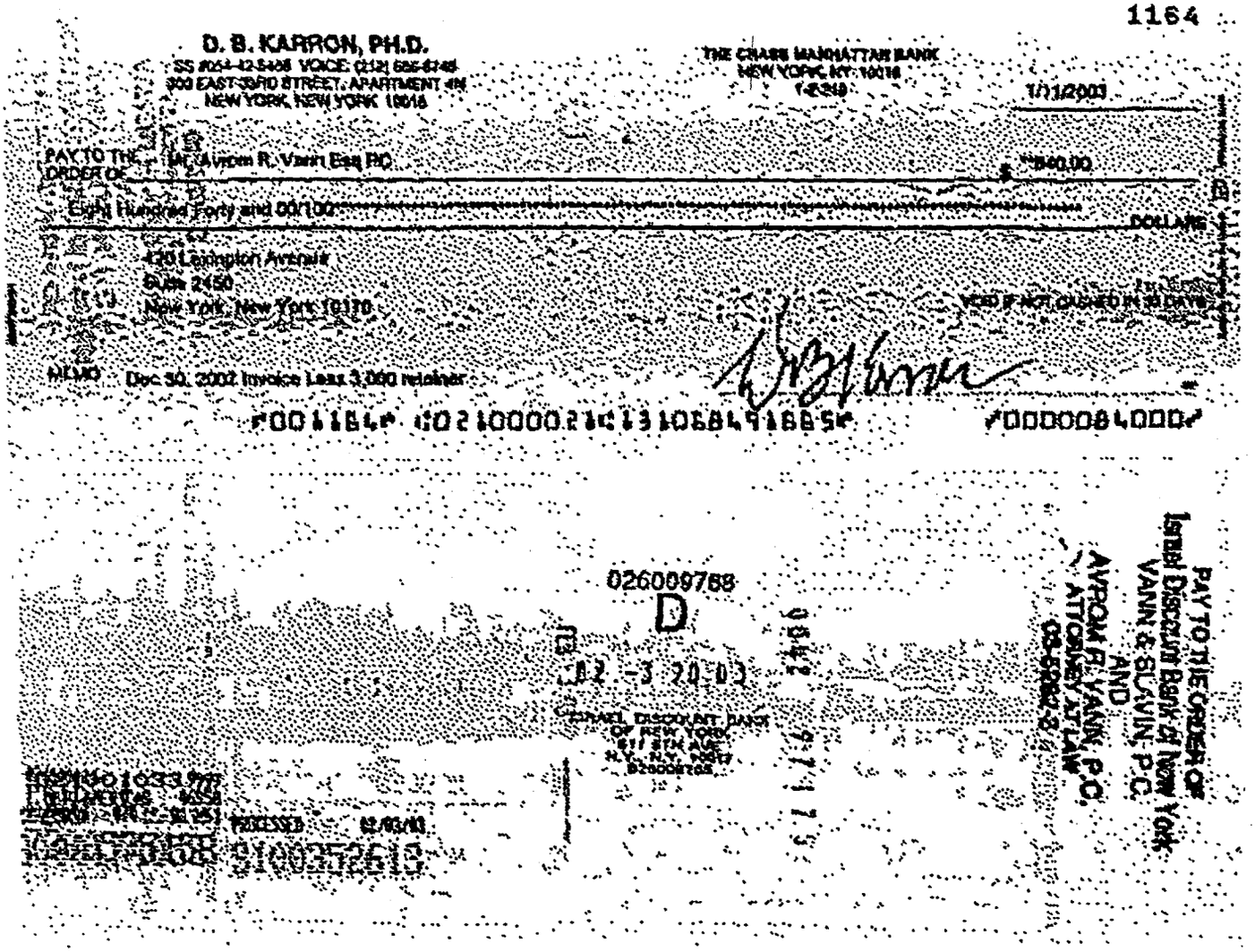
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028650536 Posting date 04-FEB-03



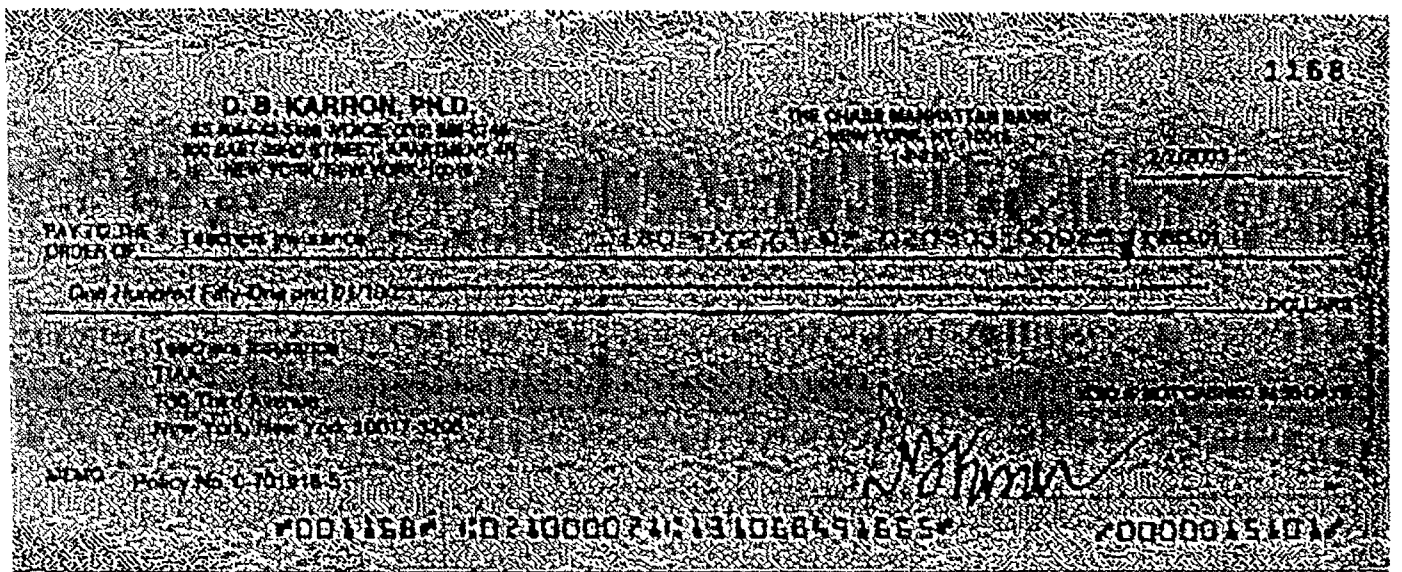
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073526117 Posting date 04-FEB-03

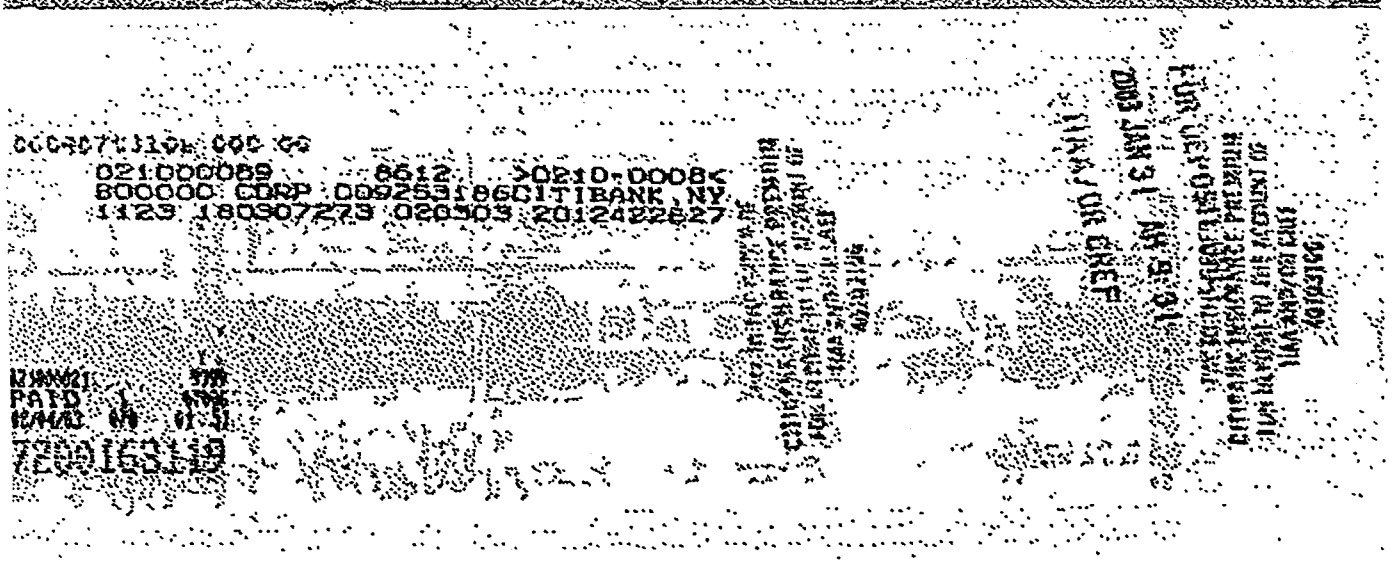


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073575158 Posting date 04-FEB-03

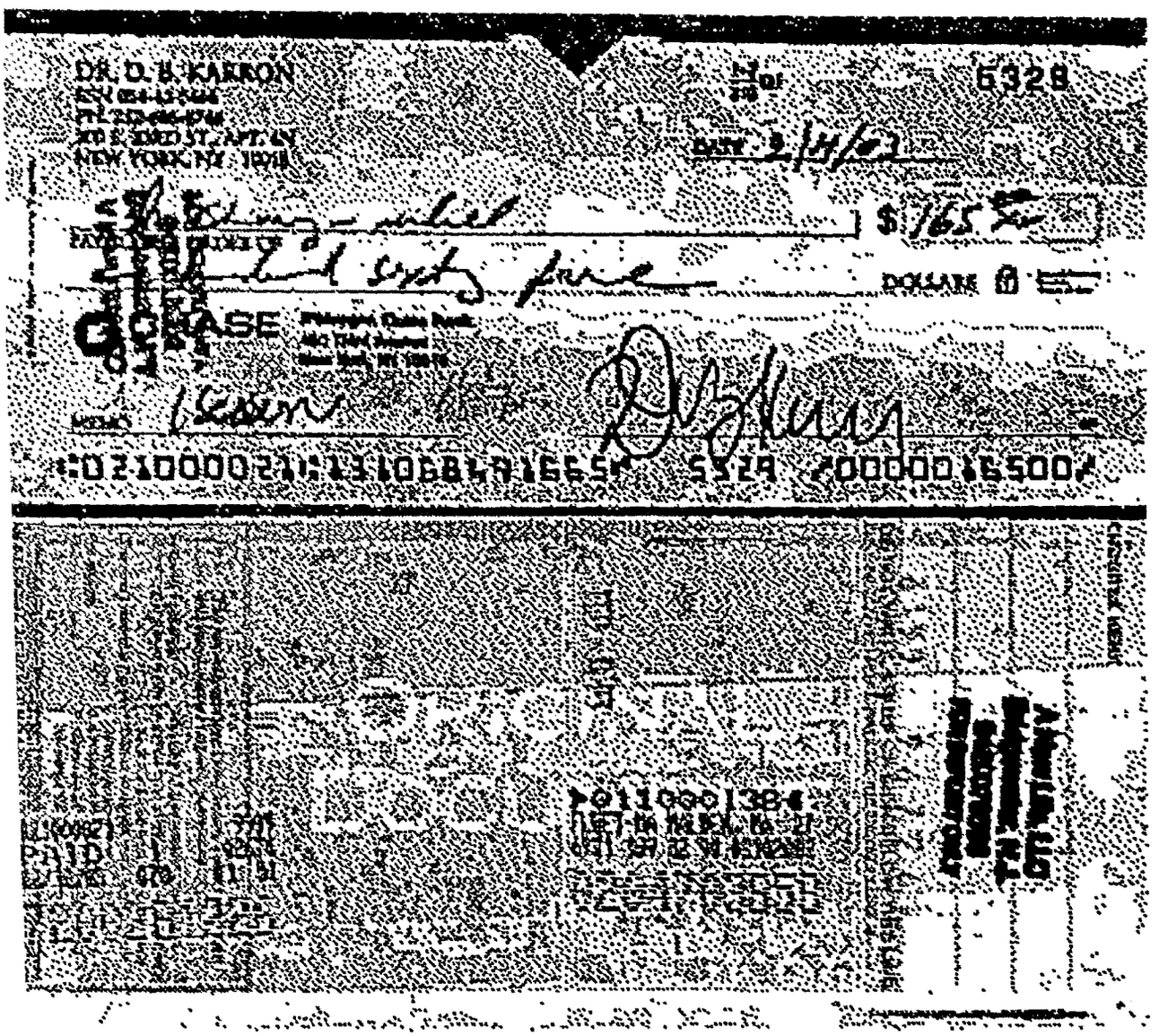


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072163119 Posting date 04-FEB-03



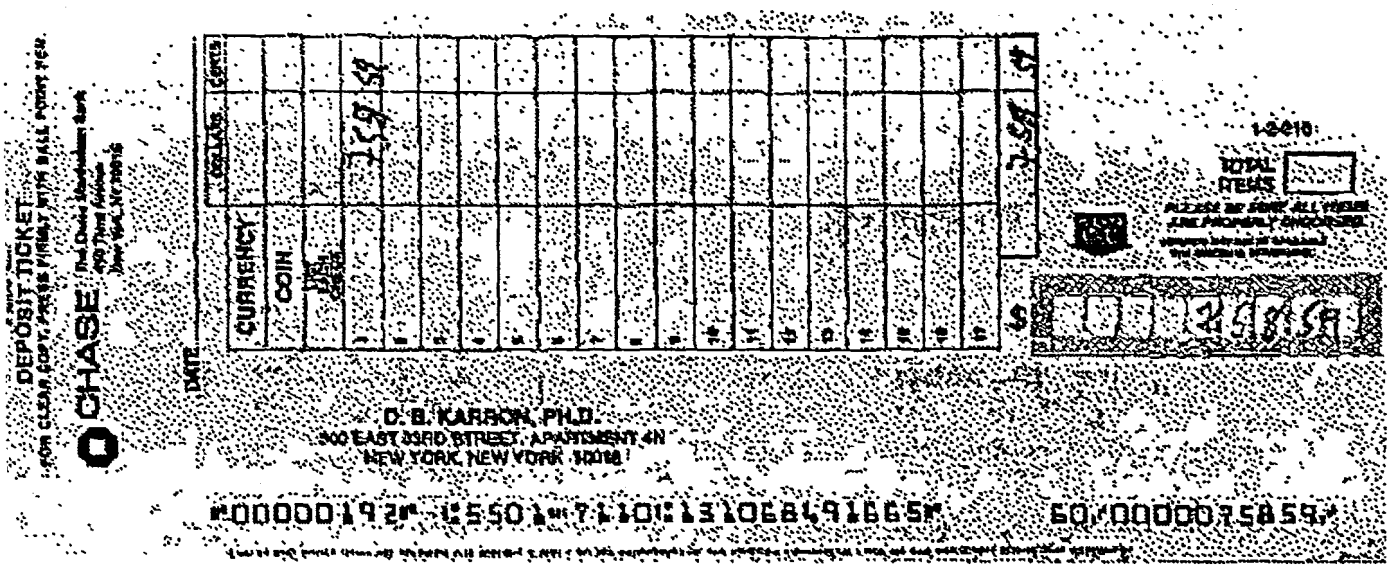


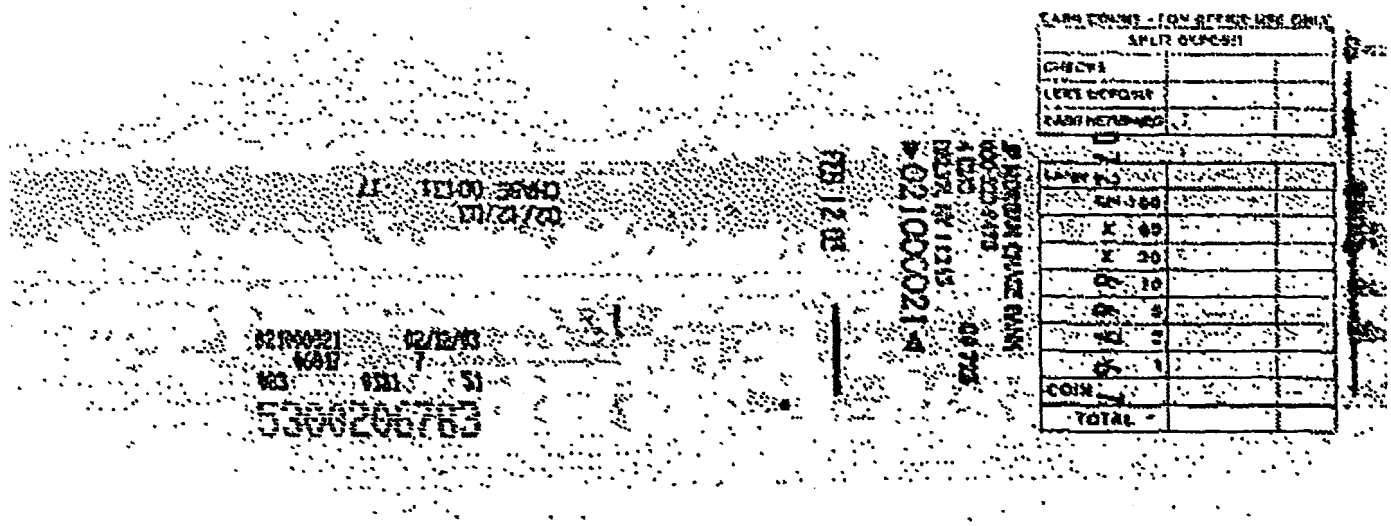
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072281226 Posting date 10-FEB-03



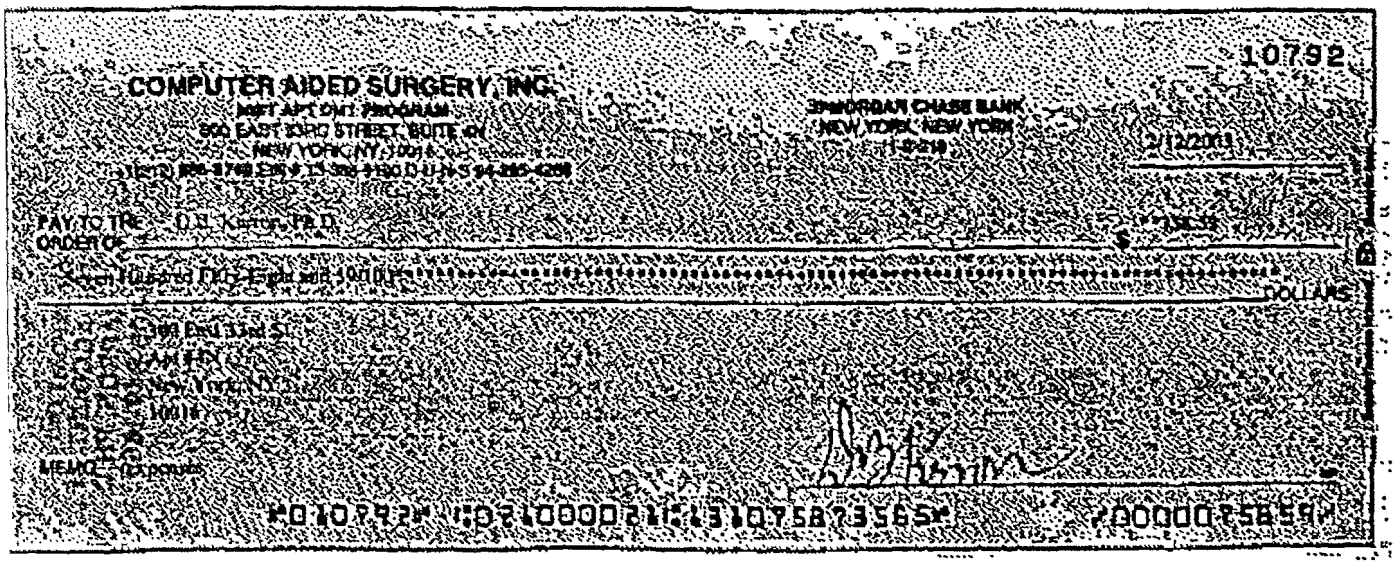
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072281226 Posting date 10-FEB-03

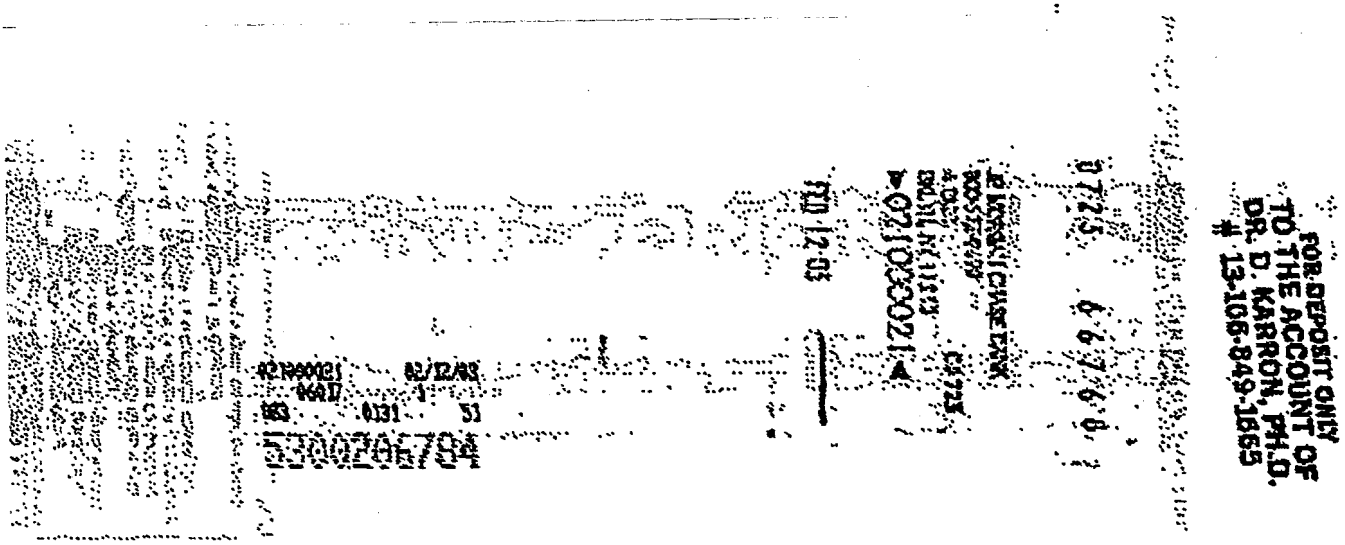
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053206783 Posting date 12-FEB-03



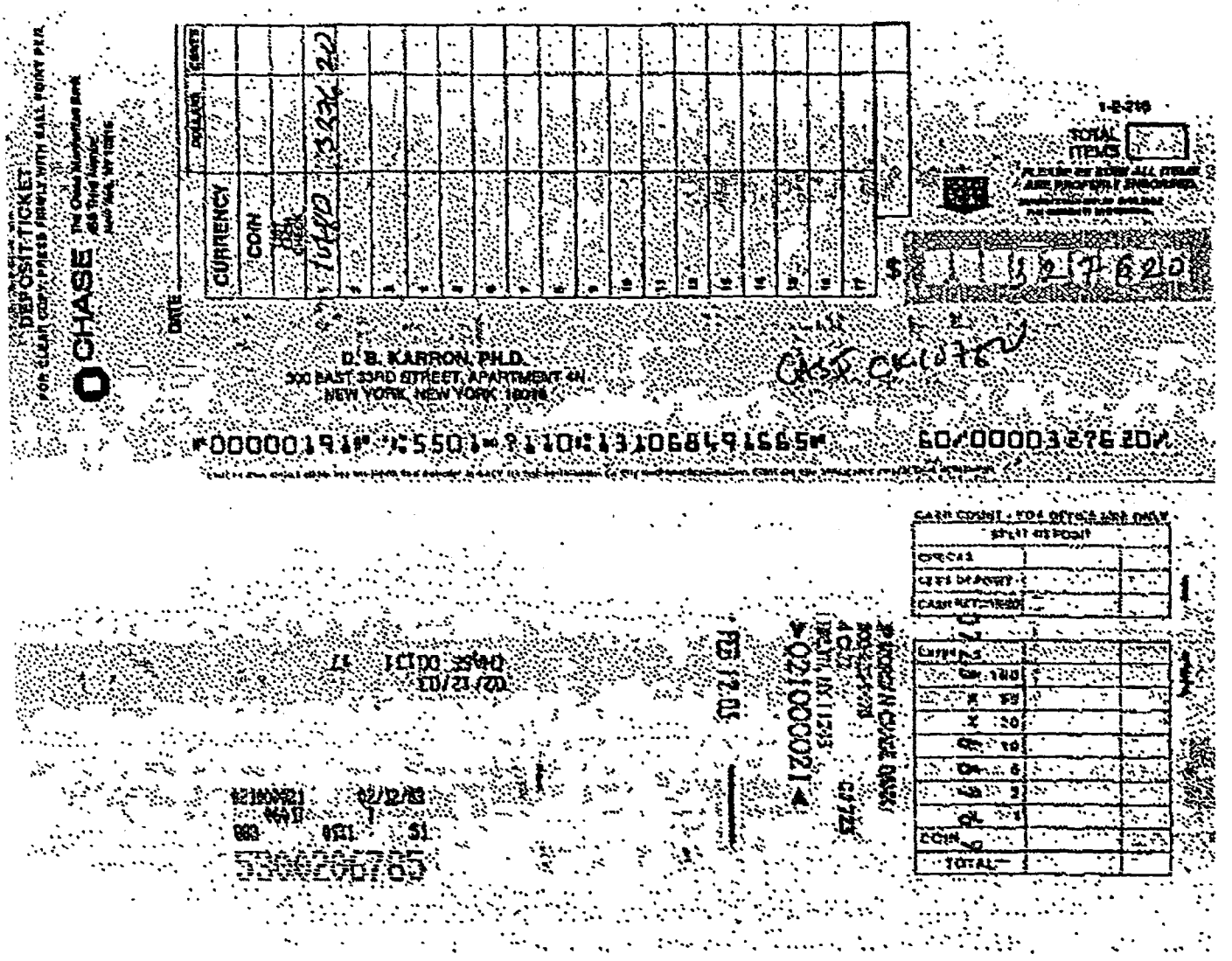


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053206784 Posting date 12-FEB-03

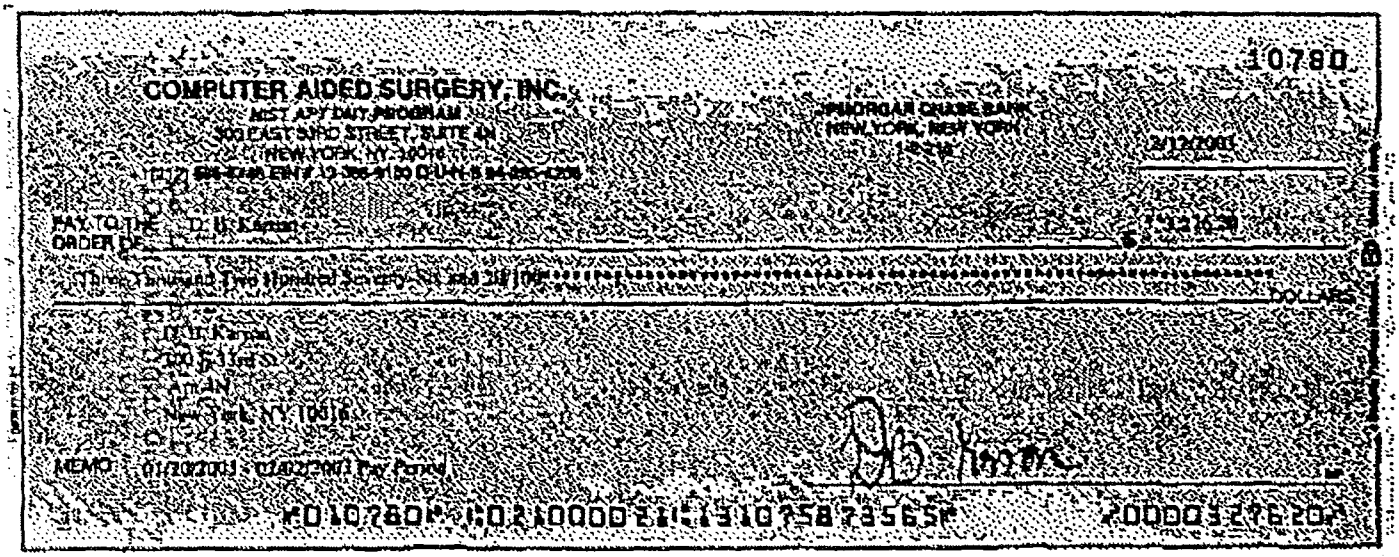


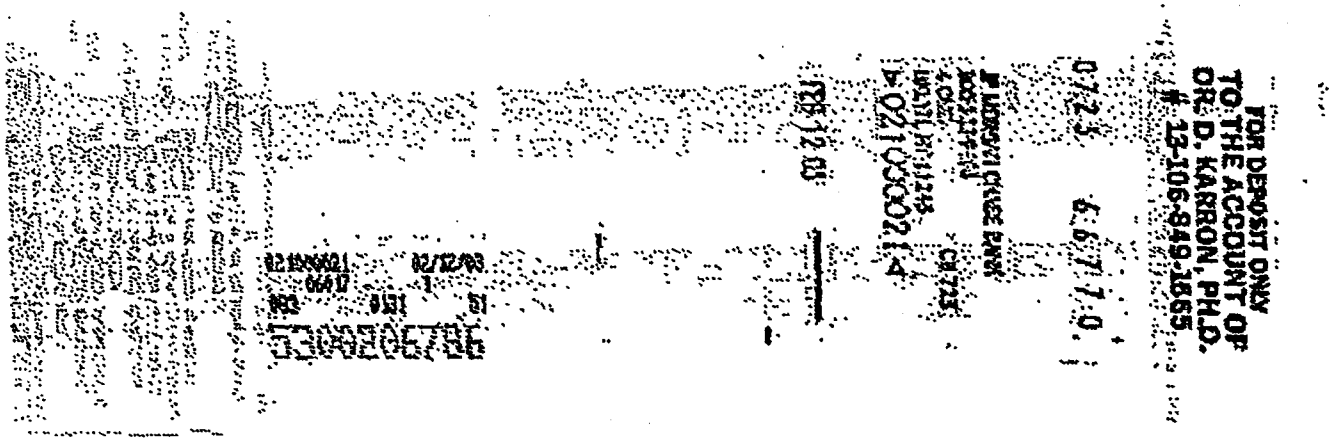


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053206785 Posting date 12-FEB-03

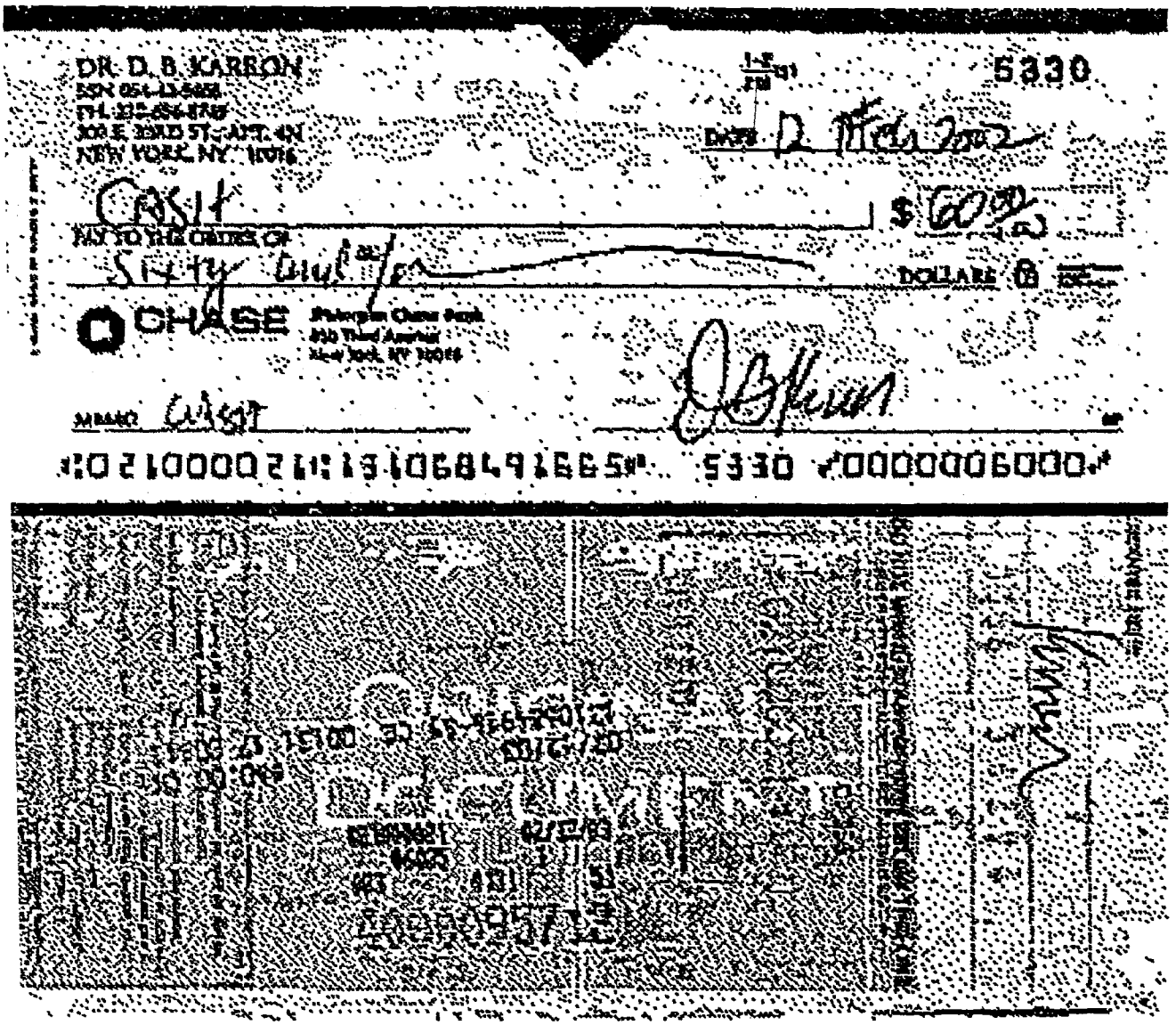


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053206786 Posting date 12-FEB-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040095712 Posting date 12-FEB-03



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 17

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 3,974.91	$ 8,569.44
Select High Yield Savings	131-6062954-01	$ 2,927.58	$ 2,928.53
Total		**$ 6,902.49**	**$ 11,497.97**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	03/12	$ 4,059.00	$ 441.00
Total			**$ 4,059.00**	**$ 441.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 3,974.91	Average Balance	$ 1,058.39
Deposits and Credits	$ 22,204.83	Interest Earned for 28 Day(s)	$ 0.31
Checks, Withdrawals and Debits	$ 17,610.30	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 8,569.44**	Interest Credited in 2003	$ 0.70
		Interest Rate(s):	02/13 to 03/12 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
02/14	Advance-Overdraft Line Of CR # **** 9120	$ 381.79
02/18	Deposit	$ 200.00
02/18	Advance-Overdraft Line Of CR # **** 9120	$ 542.79
02/18	Overdraft Fee Adjustment	$ 20.00
02/19	Online Bnkg Trnsf Fr Sav # 131-6062954-01 451290	$ 1,000.00
02/21	Deposit	$ 3,276.21
02/25	Deposit	$ 40.00
02/28	Advance-Overdraft Line Of CR # **** 9120	$ 40.29
03/04	Advance-Overdraft Line Of CR # **** 9120	$ 60.00
03/05	Advance-Overdraft Line Of CR # **** 9120	$ 340.00
03/07	Deposit	$ 3,276.20
03/12	Deposit	$ 3,027.24
03/12	Mbna America Direct Dep 031203	$ 10,000.00
03/12	Interest Credit	$ 0.31
	Total	**$ 22,204.83**

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 Dr D B Karron
(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
02/13	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 3,656.70
02/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
02/14	Insufficient Funds Service Fee	$ 20.00
02/14	Mbna America Online Pmt 021403	$ 500.00
02/14	Chase Mc 1872 Bill Pay 021403	$ 100.00
02/14	American Express Elec Remit 021403	$ 50.00
02/18	ATM Withdrawal On 02/15; Card # **** 7377 Serial# 000001; 450 Third Ave, NY, NY (00131/06)	$ 80.00
02/20	ATM Withdrawal; Card # **** 7377 Serial# 001120; 450 Third Ave, NY, NY (00131/06)	$ 80.00
02/22	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 2,000.00
02/22	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 924.58
02/28	Mbna America Online Pmt 022803	$ 500.00
03/04	ATM Withdrawal; Card # **** 9170 Serial# 009918; 349 Fifth Ave, NY, NY (00003/03)	$ 60.00
03/08	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 16.46
03/10	Online Bnkg Trnsf To Sav # 131-6062954-01 868566	$ 1,000.00
03/10	American Express Elec Remit 031003	$ 183.11
03/10	Discover Smart Chk 031003	$ 8.99
03/11	Mbna America Online Pmt 031103	$ 55.52
03/12	ATM Withdrawal On 03/11; Card # **** 9170 Serial# 000721; 10 N Village Ave, Rockville Cte, NY(00203/01)	$ 60.00
03/12	Chase Mc 1872 Bill Pay 031203	$ 4,000.00
	Total	**$ 13,625.3**

13,325.30

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1170	02/27	$ 150.00	1176	03/12	$ 1,313.89	5334	02/27	$ 150.00
1171	02/18	$ 59.97	1177	03/12	$ 479.42	5335	02/28	$ 60.00
1172	02/14	$ 622.82	1179*	03/12	$ 50.00	5336	03/07	$ 35.00
1173	02/19	$ 408.24	1180	03/12	$ 23.68	5337	03/05	$ 90.00
1174	02/21	$ 23.68	1182*	03/12	$ 408.24	5338	03/12	$ 100.00
1175	03/05	$ 250.00	5333*	02/25	$ 60.00			

** indicates gap in check sequence*

Total (17 checks) $ 4,284.94

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
02/13	$ 288.21	02/21	$ 3,764.29	03/04	$ 0.00	03/11	$ 1,977.12
02/14	$ 622.82-	02/22	$ 839.71	03/05	$ 0.00	03/12	$ 8,569.44
02/18	$ 0.00	02/25	$ 819.71	03/07	$ 3,241.20		
02/19	$ 591.76	02/27	$ 519.71	03/08	$ 3,224.74		
02/20	$ 511.76	02/28	$ 0.00	03/10	$ 2,032.64		

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

Account # 131-6062954-01 — **Daniel Karron**

Summary				
	Opening Balance	$ 2,927.58	Average Balance	$ 2,249.46
	Deposits and Credits	$ 1,000.95	Interest Earned for 28 Day(s)	$ 0.95
	Checks, Withdrawals and Debits	$ 1,000.00	Annual Percentage Yield Earned	0.55%
	Ending Balance	**$ 2,928.53**	Interest Credited in 2003	$ 3.61
			Interest Rate(s):	02/13 to 03/12 at 0.55%

Deposits and Credits

Date	*Description*	*Amount*
03/10	Online Bnkg Trnsf Fr Chk # 131-0684916-65 868566	$ 1,000.00
03/12	Interest Credit	$ 0.95
	Total	**$ 1,000.95**

Withdrawals and Debits

Date	*Description*	*Amount*
02/19	Online Bnkg Trnsf To Chk # 131-0684916-65 451290	$ 1,000.00
	Total	**$ 1,000.00**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
02/19	$ 1,927.58	03/10	$ 2,927.58	03/12	$ 2,928.53		

Monthly Fee

A $30.00 fee was deducted from your account on 02/13 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $3,748.85. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

You Could Win 250,000 OnePass(R) miles - Everyday. Dr D B Karror

Just open a new Chase checking account and you'll be entered to win enough Continental OnePass(R) miles for you and a friend to go anywhere in the world Continental flies. There's a new winner every day for thirty days. Open an account at chase.com/miles, 1-800-CHASE24 or by visiting a branch.
Hurry. Offer ends March 25, 2003. For complete offer details visit www.chase.com/miles

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Pay Your Taxes with Your Chase Banking Card!

Dr D B Karron

Chase can make this season less taxing and more relaxing. You can use your Chase Banking Card, Chase/Continental Airlines Banking Card, or your Chase Banking Card with Leisure Rewards to pay your taxes. Payment can be made on the Internet or on the phone. All you have to do is choose one of these two authorized service providers - Official Payments Corp. at www.officialpayments.com 1-800-2PAY-TAX or Pay1040.com at www.pay1040.com 1-888-PAY-1040.
Make life simpler and more rewarding- Pay your taxes with your Chase Banking Card.

IRAs for today's economy

Don't let current market conditions get in the way of your retirement plans. At Chase, we can help you start on your way to achieving the retirement lifestyle you want.

Our IRAs can balance FDIC-insured bank products with non-FDIC insured products* from JPMorgan Investments, a division of Chase Investment Services Corp.:

-Mutual Funds
-JPMorgan Funds
-Stocks
-Corporate bonds
-Municipal bonds
-U.S. Treasury securities and government bonds
-Unit investment trusts

Just ask our Retirement Experts† to help you build the portfolio that's right for you – and for today's economy.

Maximize your IRA benefit

- You still have until April 15th to deposit up to $3,000 in an IRA for the 2002 tax year. And if you were age 50 or older on December 31, 2002, you can add a "catch-up" contribution of $500.
- The same contribution limits apply to your 2003 IRA, but you can start contributing right now. Our Systematic Contribution Plan makes it easy, and your money starts growing right away.

The key is to *start* investing and *keep* investing, with help from the Retirement Experts at Chase. Contact us today.

Call 1-866-242-4IRA.
Visit www.chase.com/retirement.
Or stop by your nearest branch.

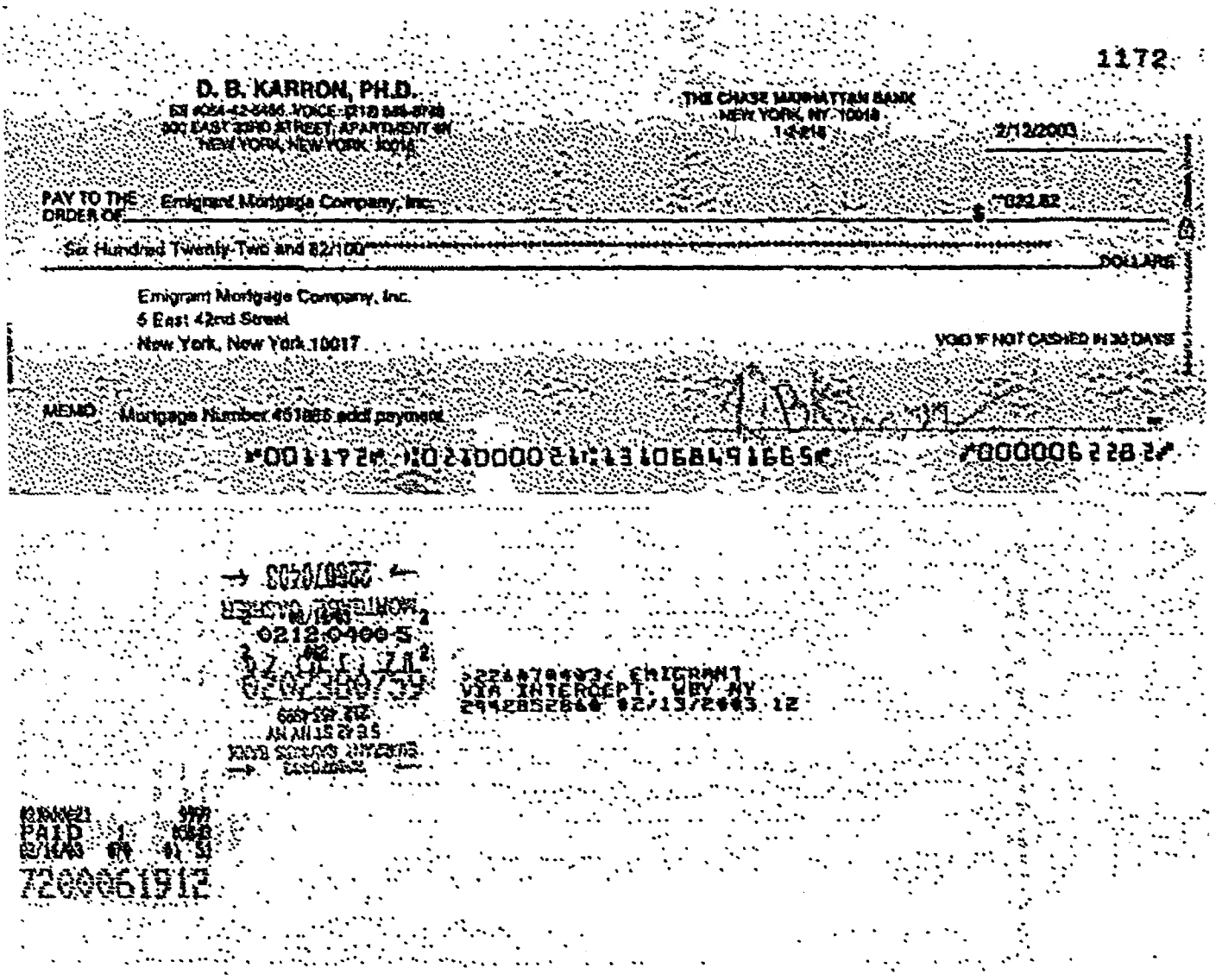
*Securities and investment advisory services are offered through JPMorgan Investments, a division of Chase Investment Services Corp. (CISC). CISC, a member of NASD/SIPC, is an affiliate of JPMorgan Chase Bank.

NOT FDIC INSURED	May Lose Value	No Bank Guarantee

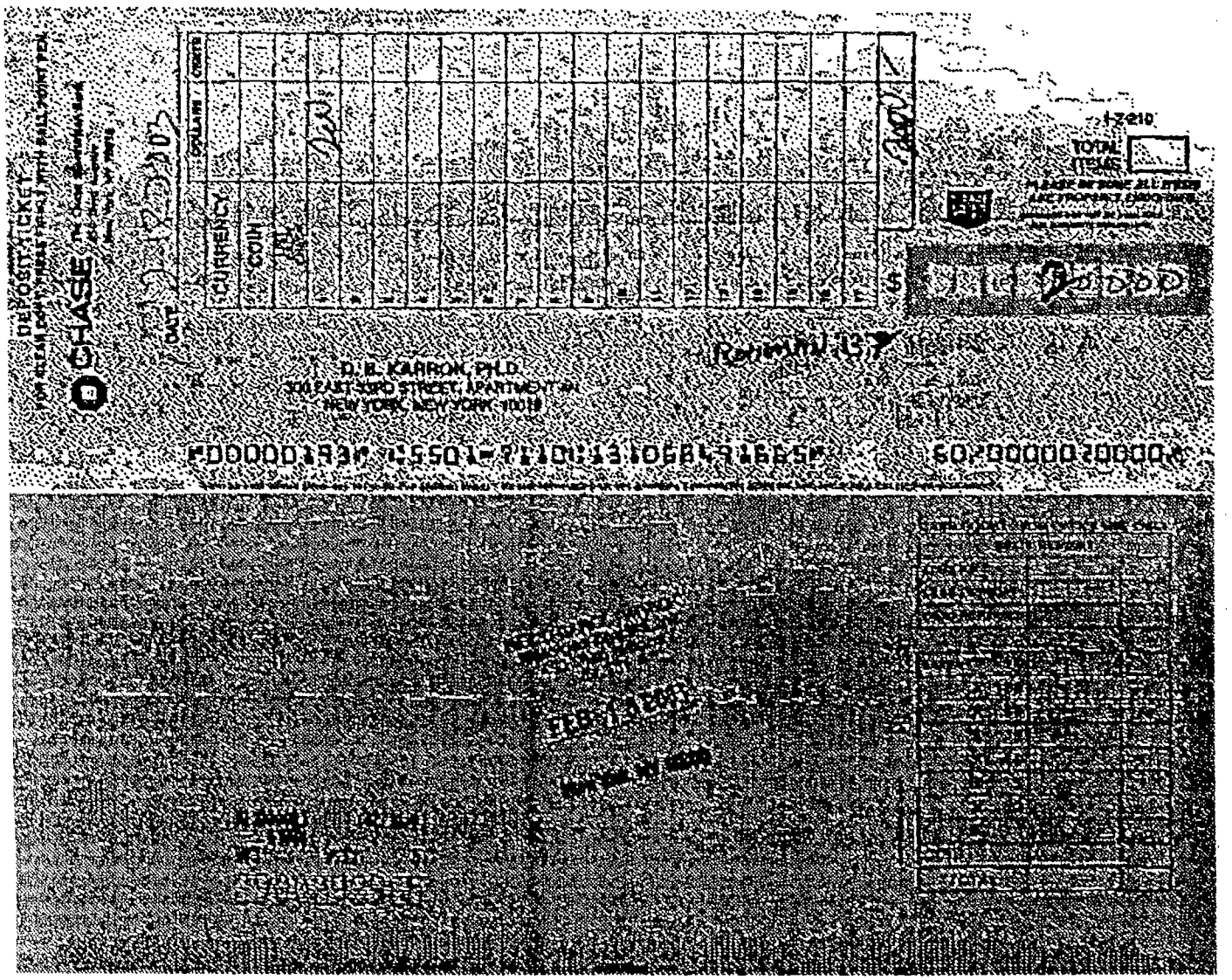
Mutual Funds are offered by prospectus.
The distributor of JPMorgan Funds is JPMorgan Fund Distributors, Inc.

†Chase Retirement Experts are also registered representatives of Chase Investment Services Corp.

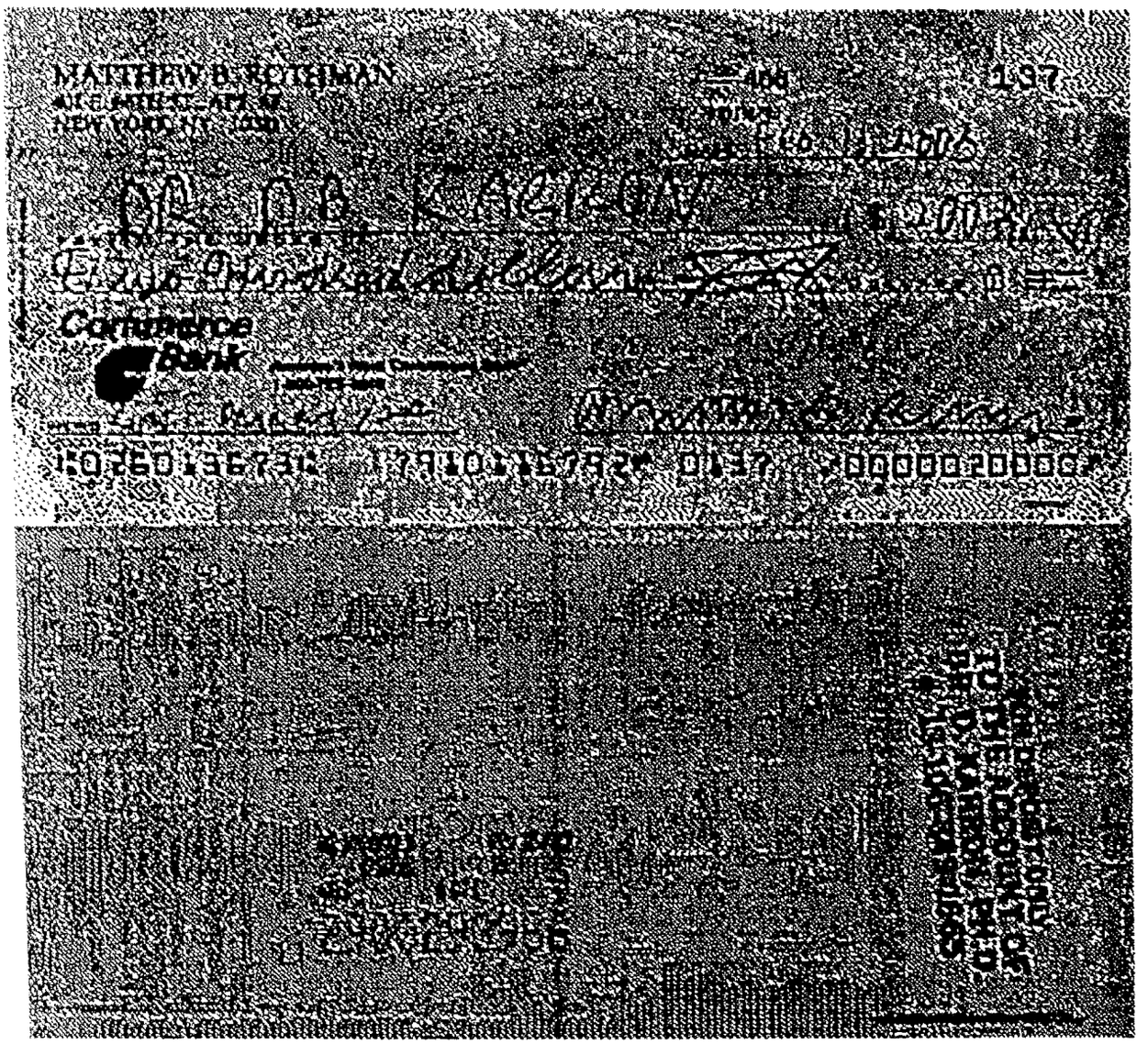
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072061912 Posting date 14-FEB-03



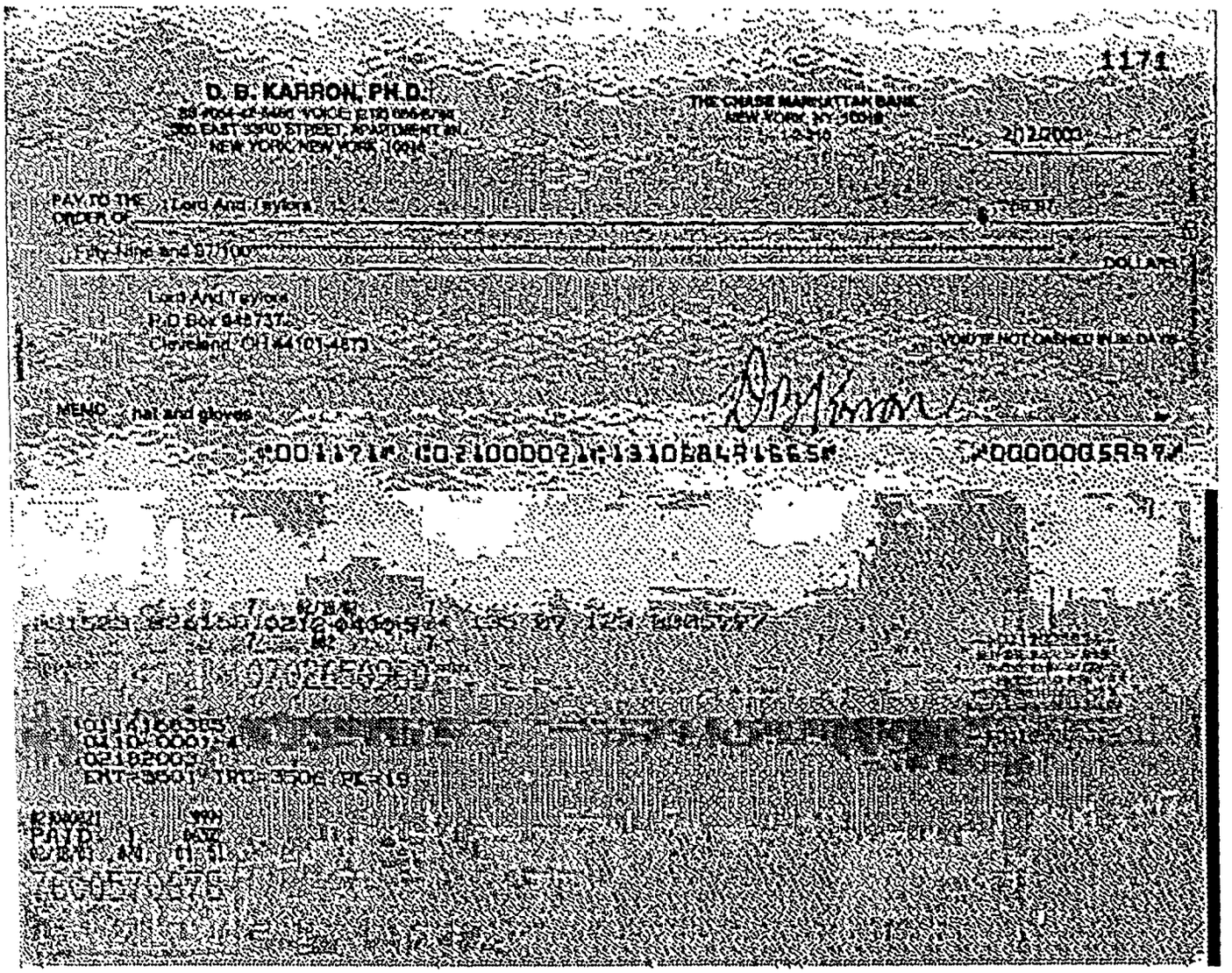
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029293965 Posting date 18-FEB-03



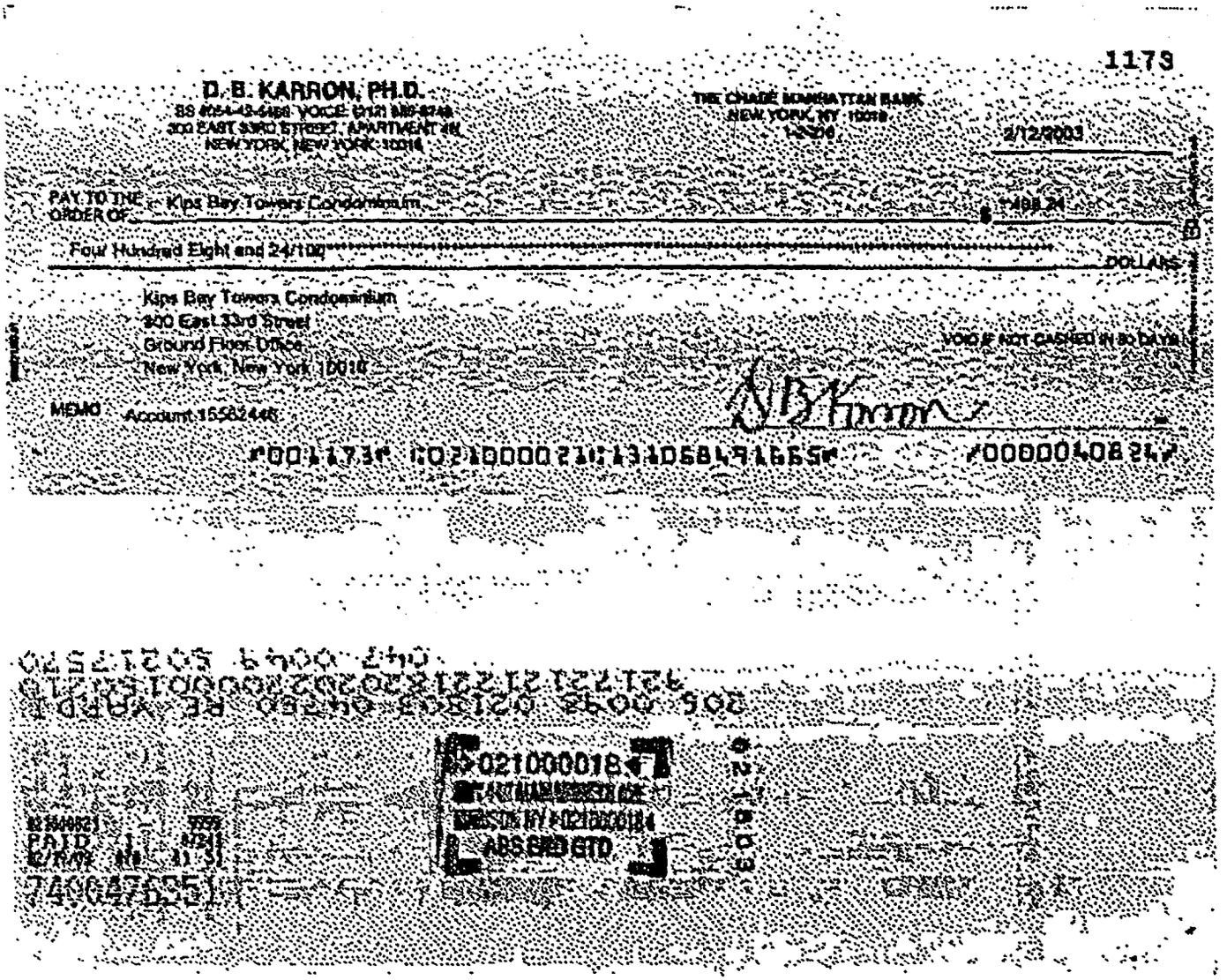
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029293966 Posting date 18-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076570678 Posting date 18-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074476351 Posting date 19-FEB-03



1179

D. B. KARRON, PH.D.
[illegible]
300 EAST 33RD STREET, APARTMENT 4R
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2320

2/12/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ 408.24

Four Hundred Eight and 24/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

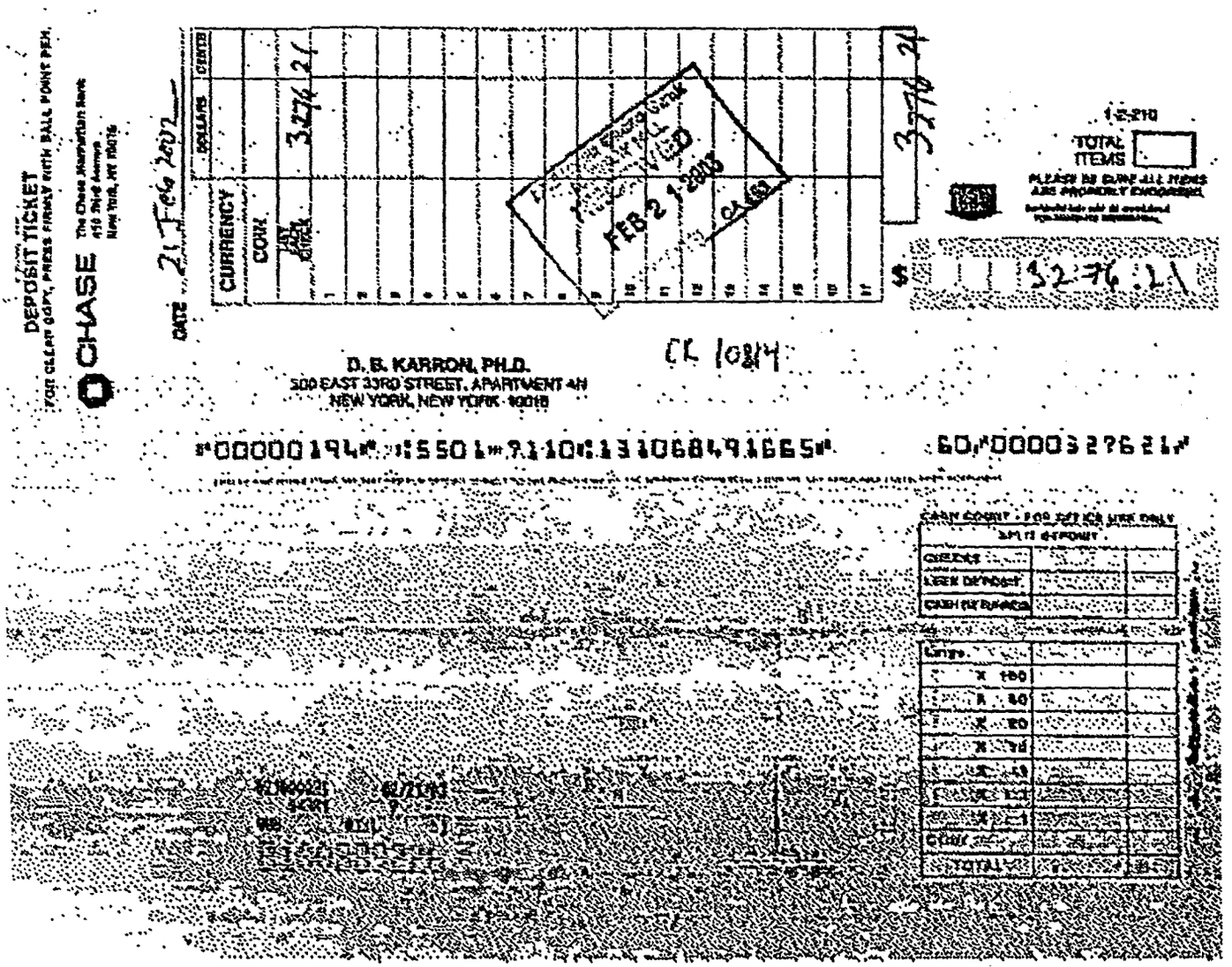
MEMO Account 15582445

⑈001179⑈ ⑆021000021⑆13D58479665⑈ ⑈00000408 24⑈

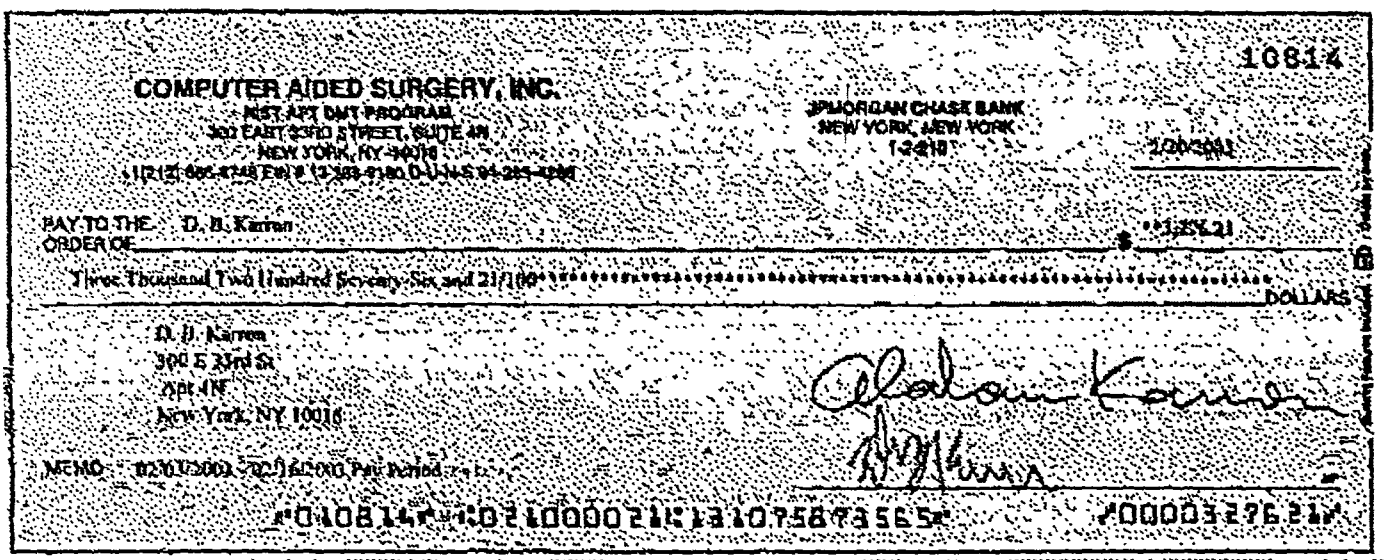
⑆021000018⑆

PAID

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081389226 Posting date 21-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081389227 Posting date 21-FEB-03



COMPUTER AIDED SURGERY, INC.
MST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016

JPMORGAN CHASE BANK
NEW YORK, NEW YORK

10814

PAY TO THE ORDER OF D. B. Karron

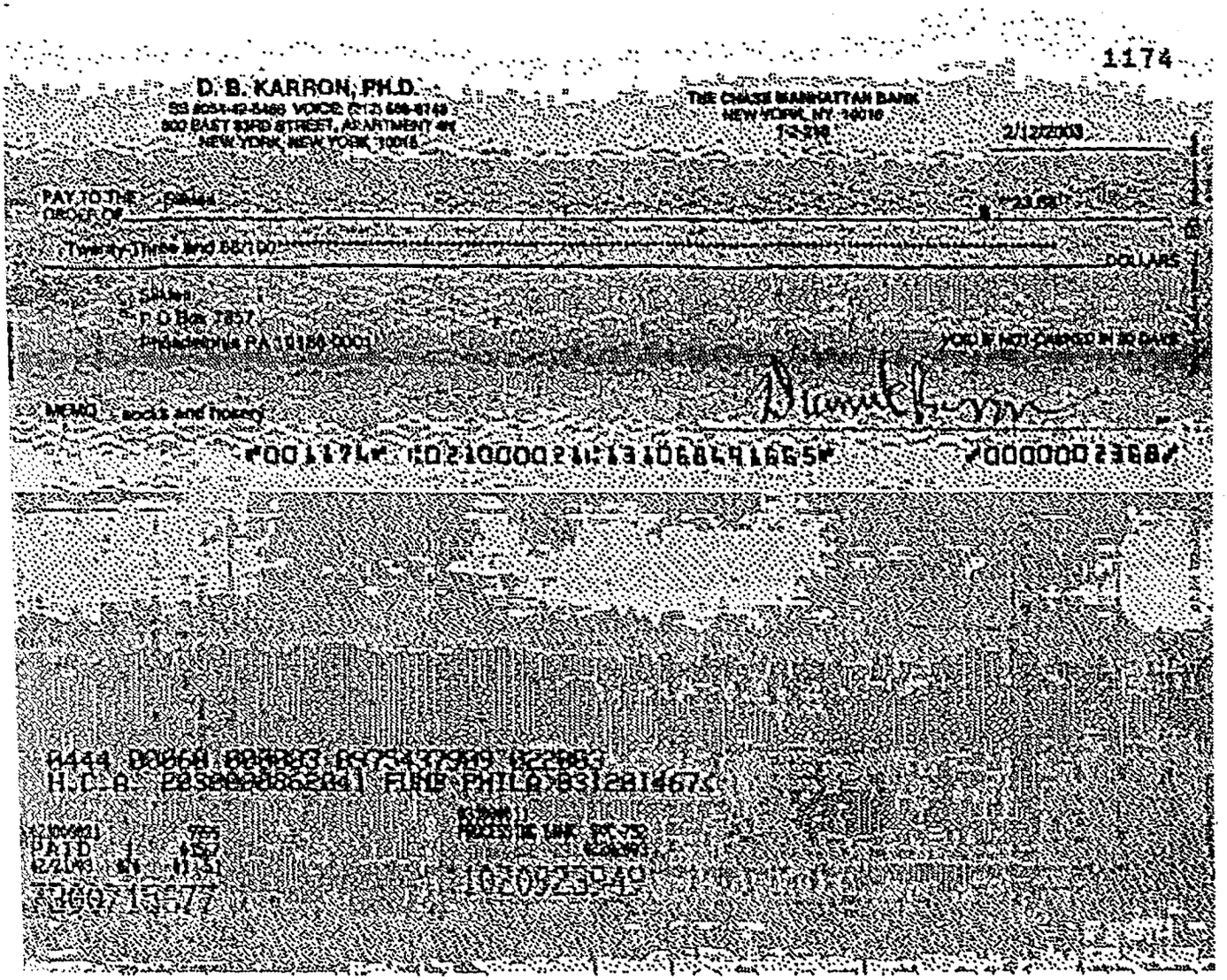
Three Thousand Two Hundred Seventy-Six and 21/100

DOLLARS

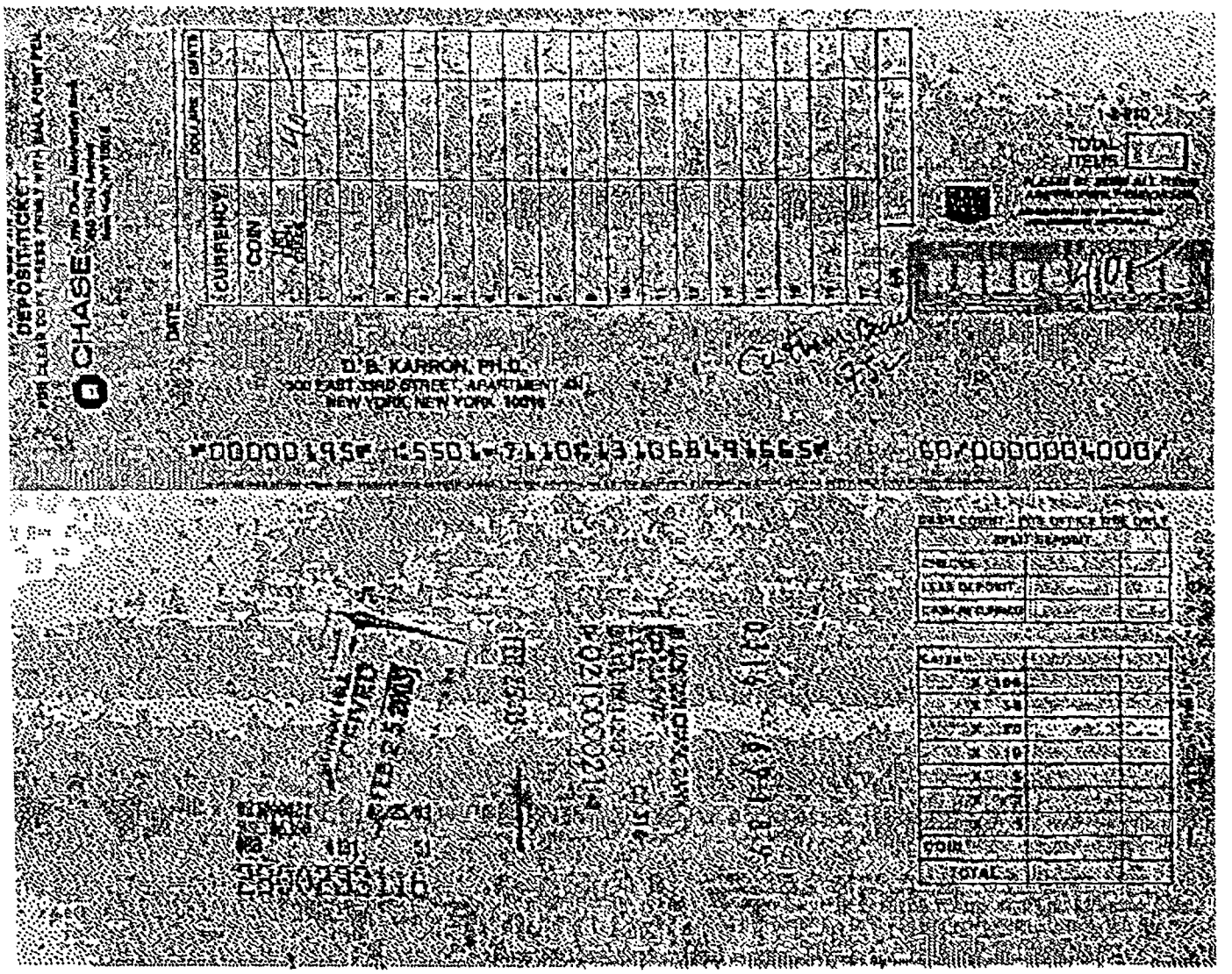
D. B. Karron
300 E 33rd St
Apt 4N
New York, NY 10016

MEMO

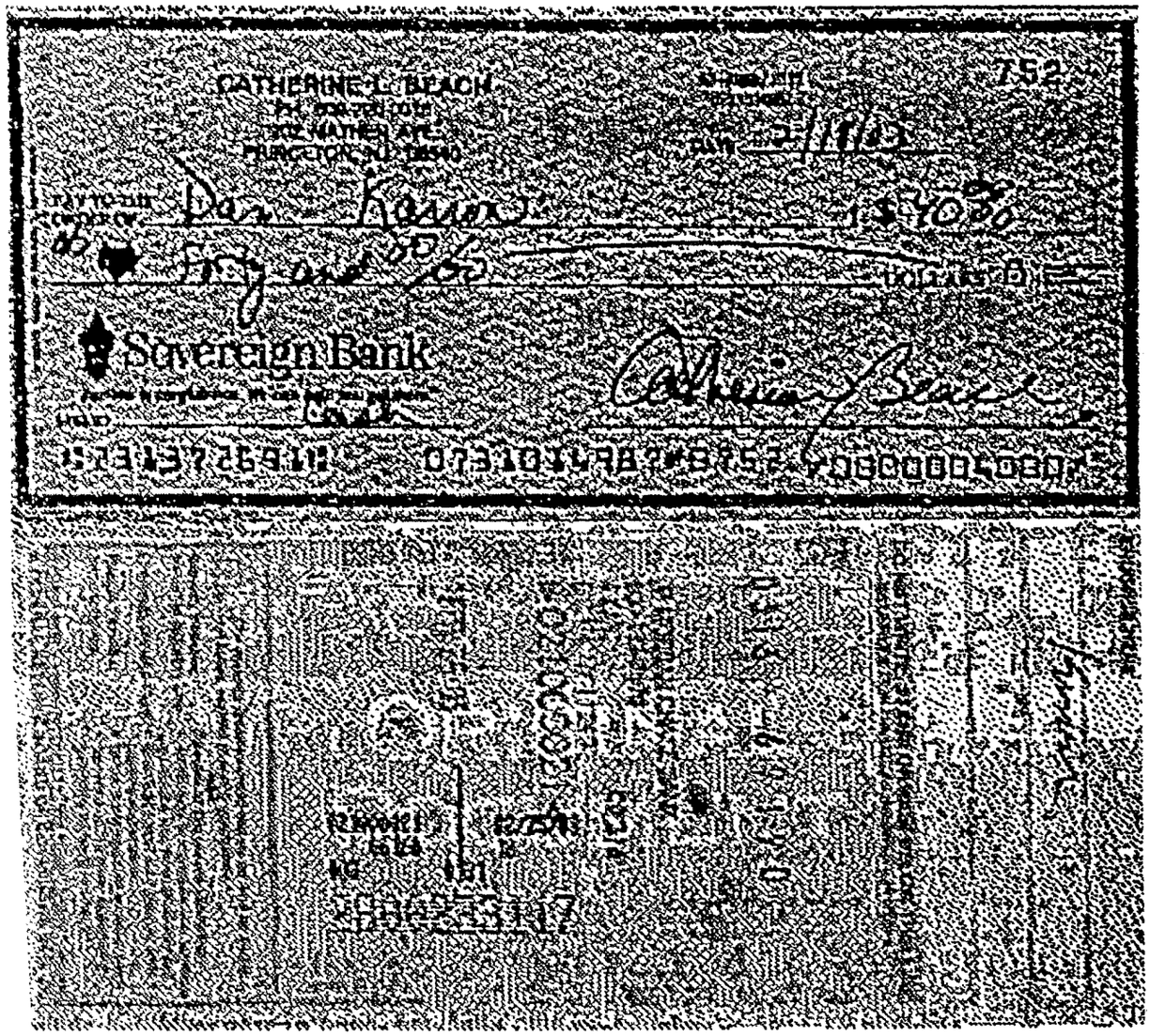
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073715677 Posting date 21-FEB-03



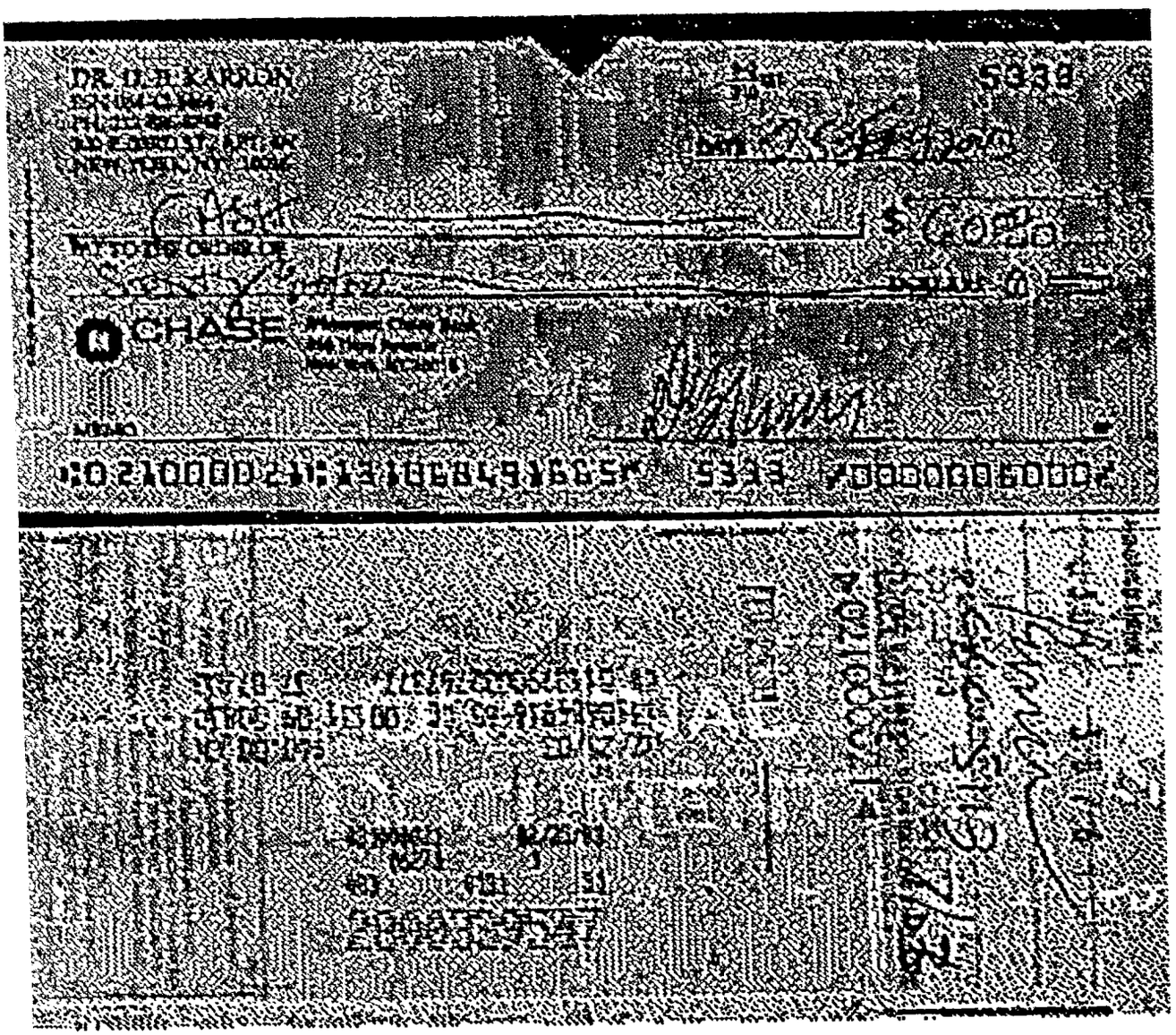
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028233116 Posting date 25-FEB-03



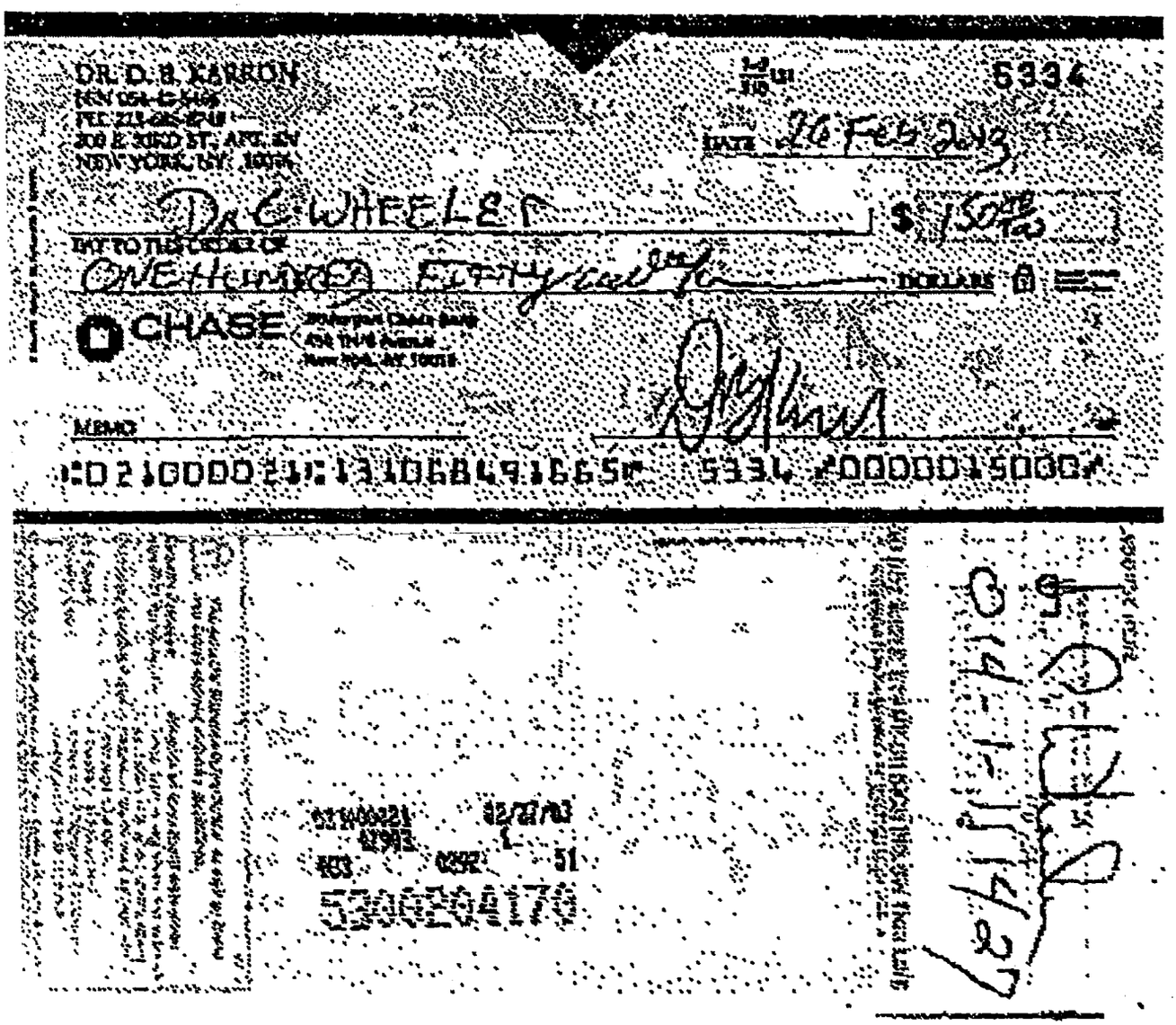
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028233117 Posting date 25-FEB-03



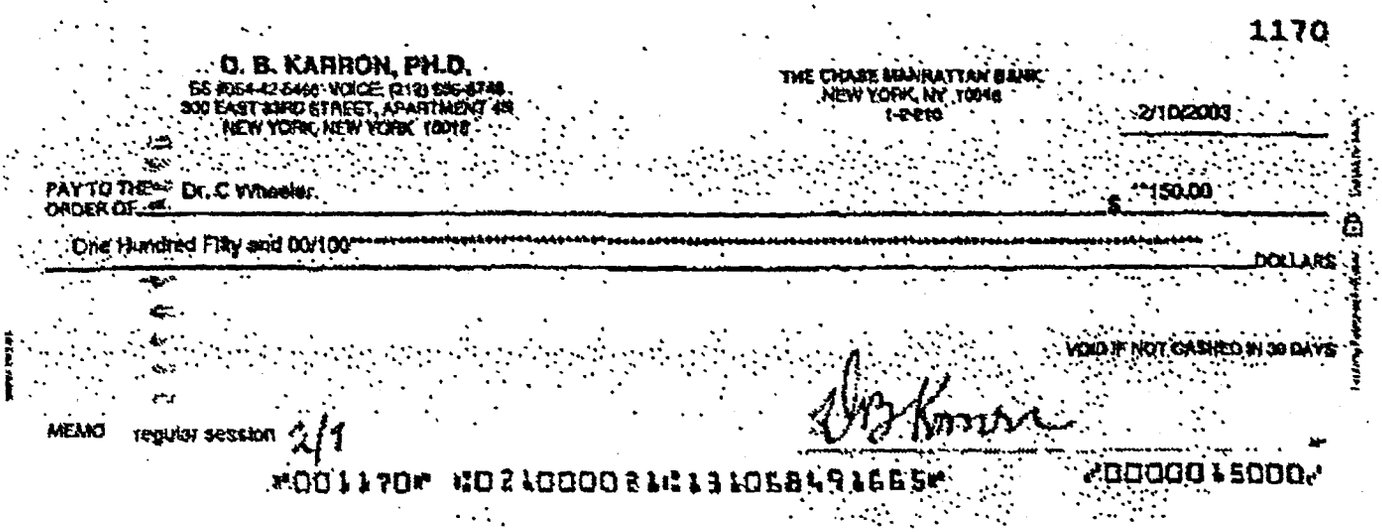
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028339547 Posting date 25-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053204170 Posting date 27-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053204180 Posting date 27-FEB-03



1170

O. B. KARRON, PH.D.
SS #054-42-5446 VOICE: (212) 595-8748
300 EAST 33RD STREET, APARTMENT 4B
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10046
1-2210

2/10/2003

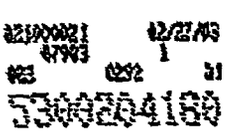
PAY TO THE ORDER OF Dr. C Wheeler $ **150.00

One Hundred Fifty and 00/100 DOLLARS

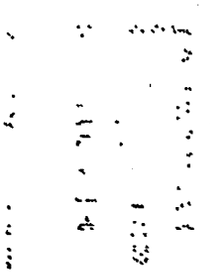
VOID IF NOT CASHED IN 30 DAYS

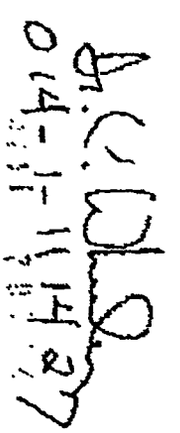
MEMO regular session 2/1

⑈001170⑈ ⑆021000021⑆ 313105849⑈665⑈ ⑈00000150000⑈

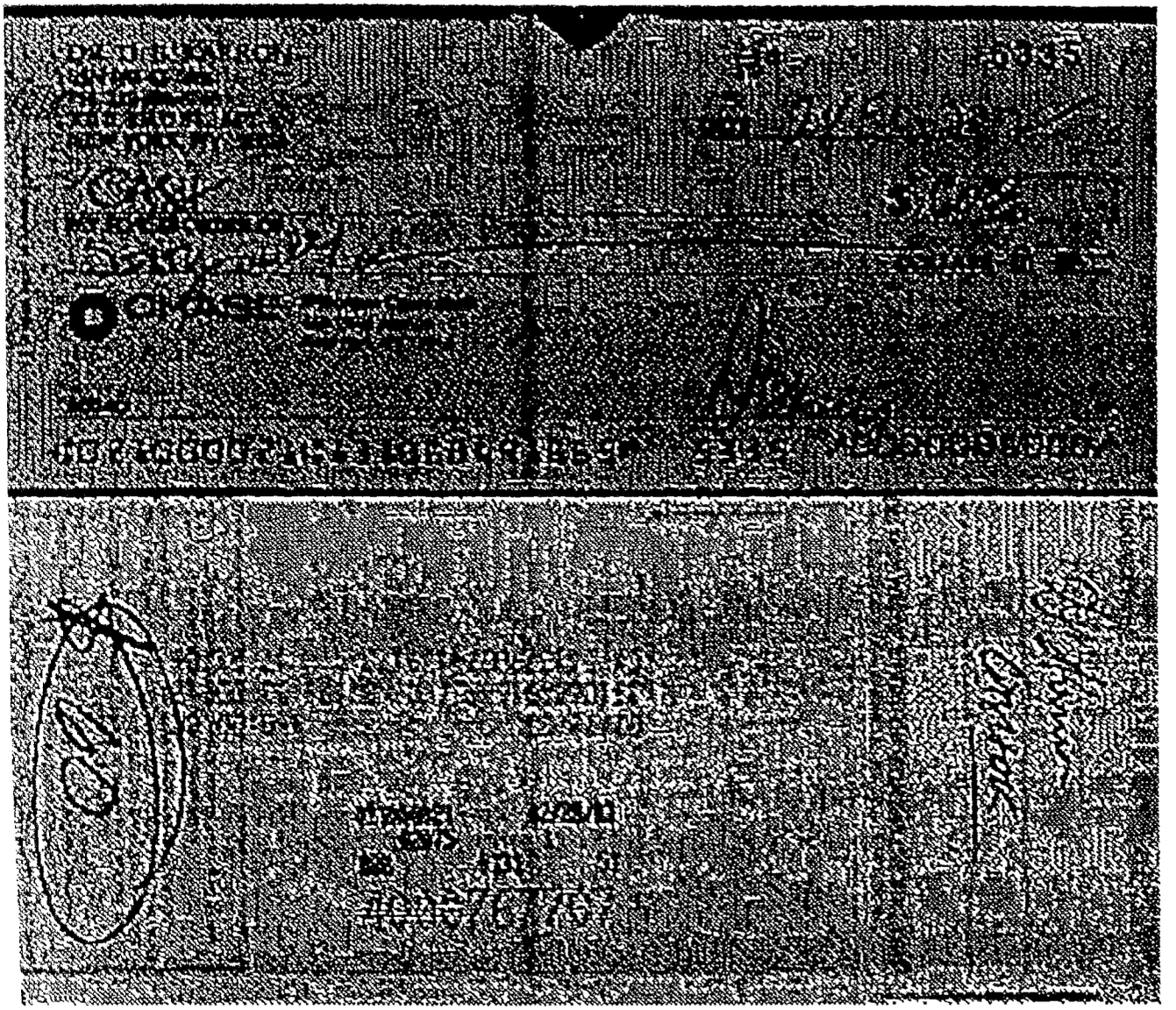


021000021 02/27/03
47903 1
053 0252 31
5300204180

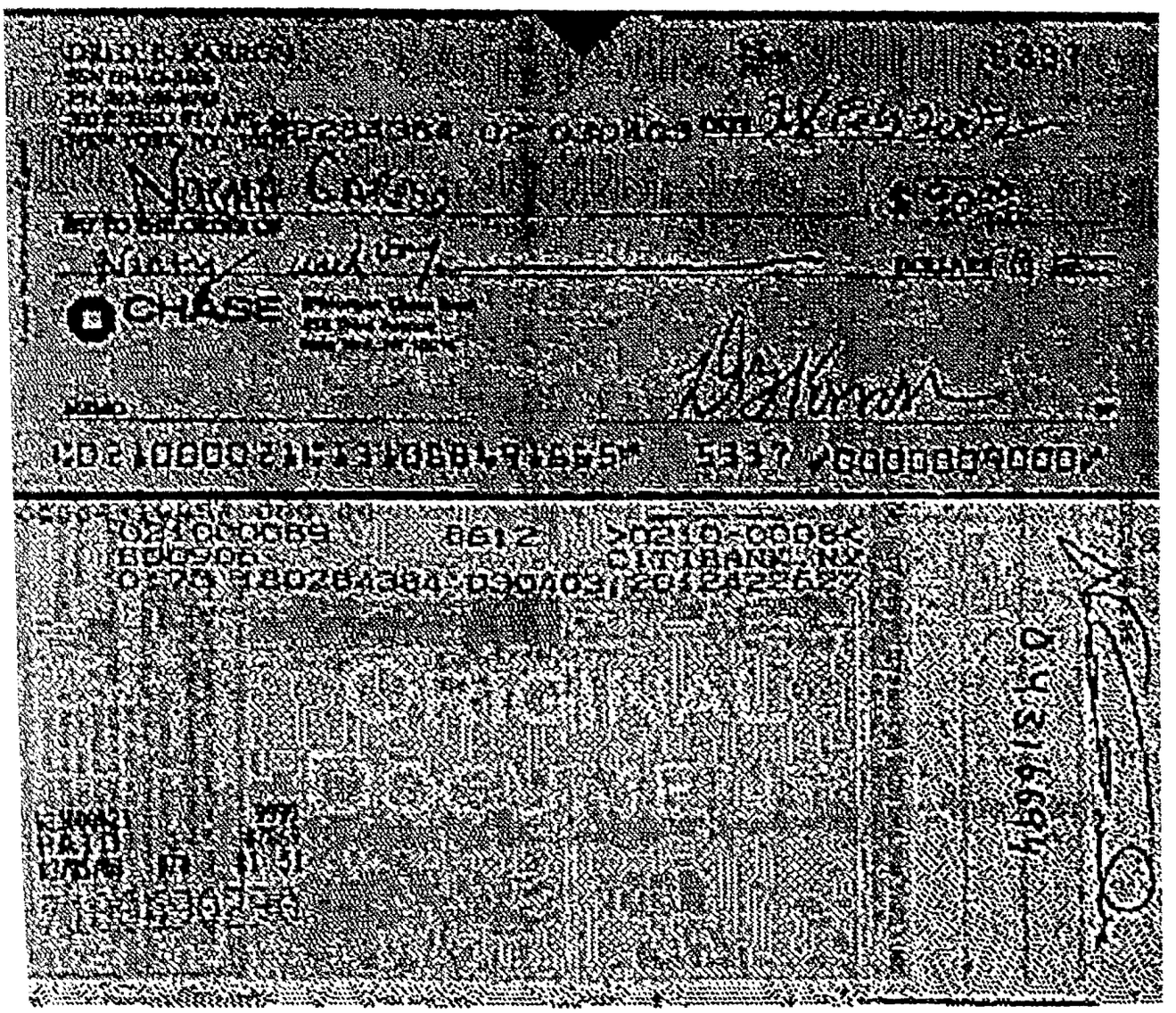




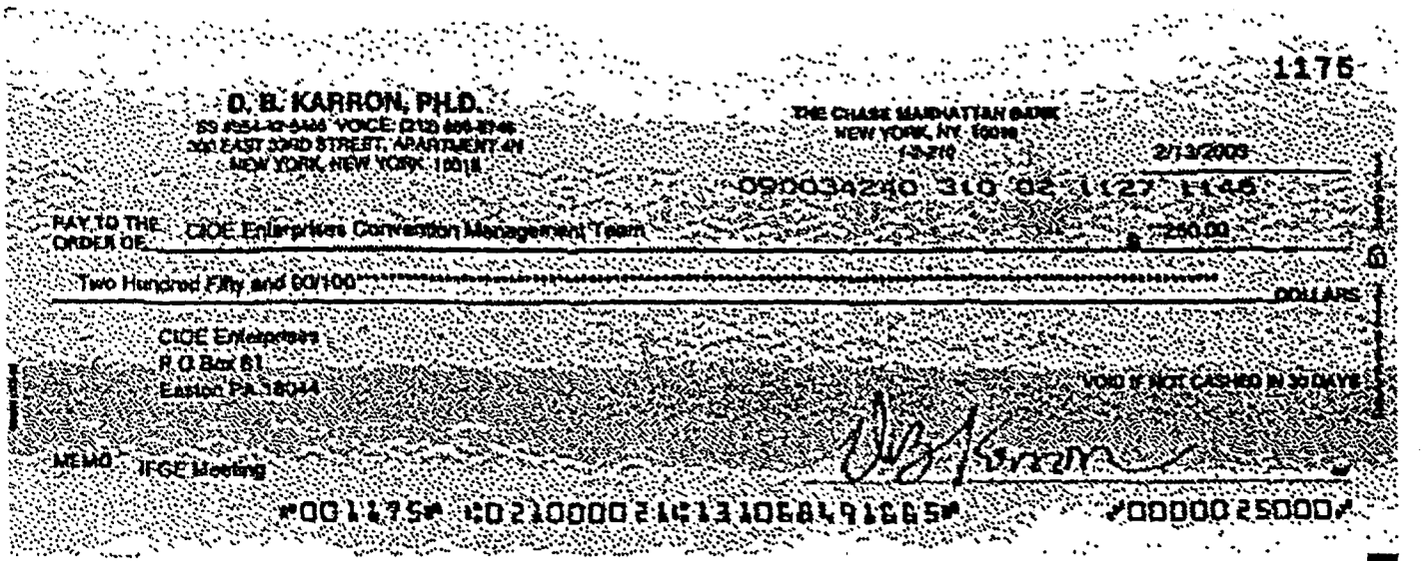
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040767707 Posting date 28-FEB-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071490290 Posting date 05-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072293384 Posting date 05-MAR-03



1175

D. B. KARRON, PH.D.
[illegible] VOICE: [illegible]
301 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10046
1-3-210

2/13/2003

090034240 310 02 1127 1175

PAY TO THE ORDER OF CIOE Enterprises Convention Management Team $ 250.00

Two Hundred Fifty and 00/100 DOLLARS

CIOE Enterprises
P.O Box 61
Easton PA 18044

VOID IF NOT CASHED IN 30 DAYS

MEMO IFGE Meeting

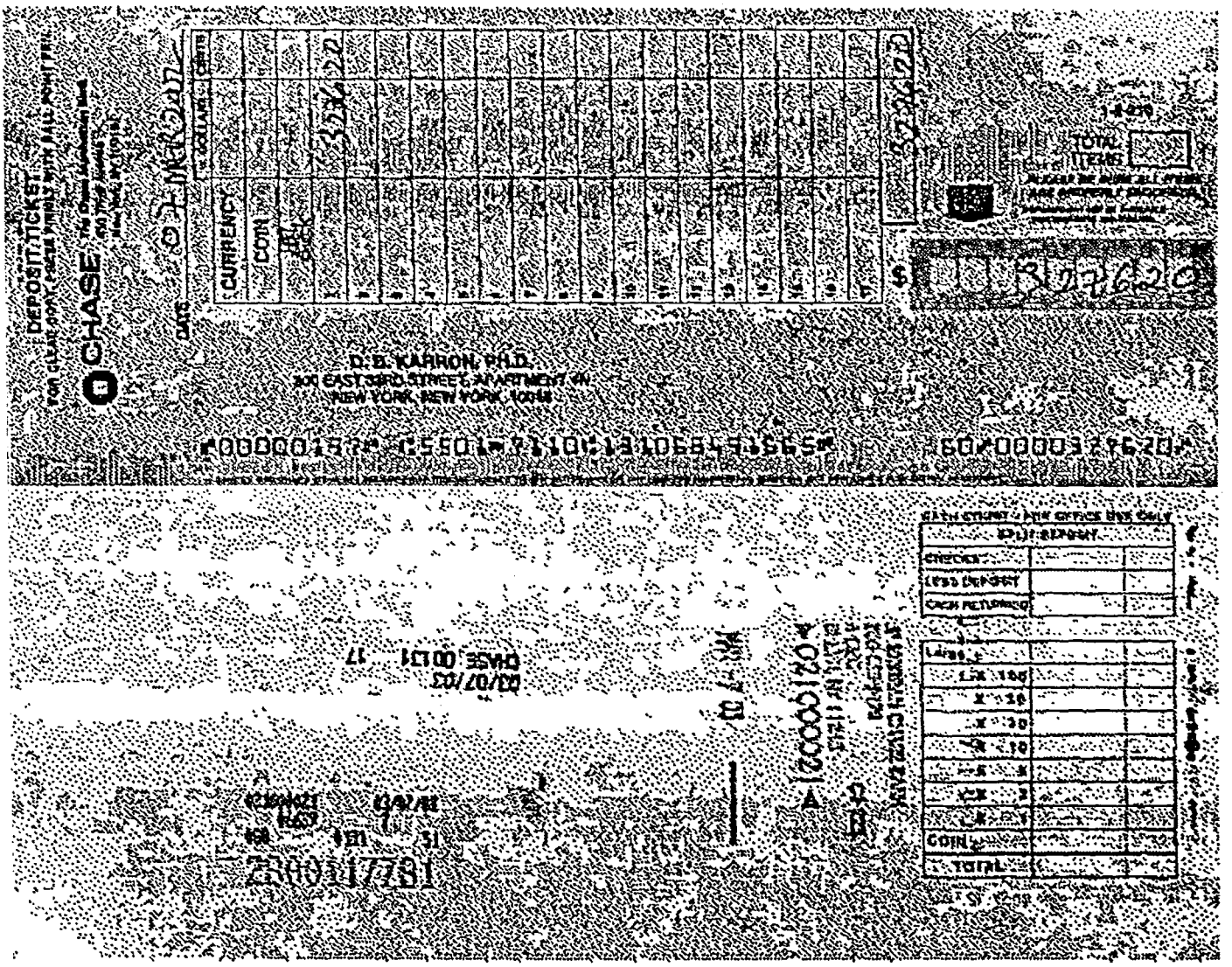
⑈001175⑈ ⑆021000021⑆131068491665⑈ ⑈00000250000⑈

1 03/05/03 1
0212-0400-5
FRB-PHILA**MEXICO
090034240 031000040 [illegible]
090034240 03[illegible]031/597

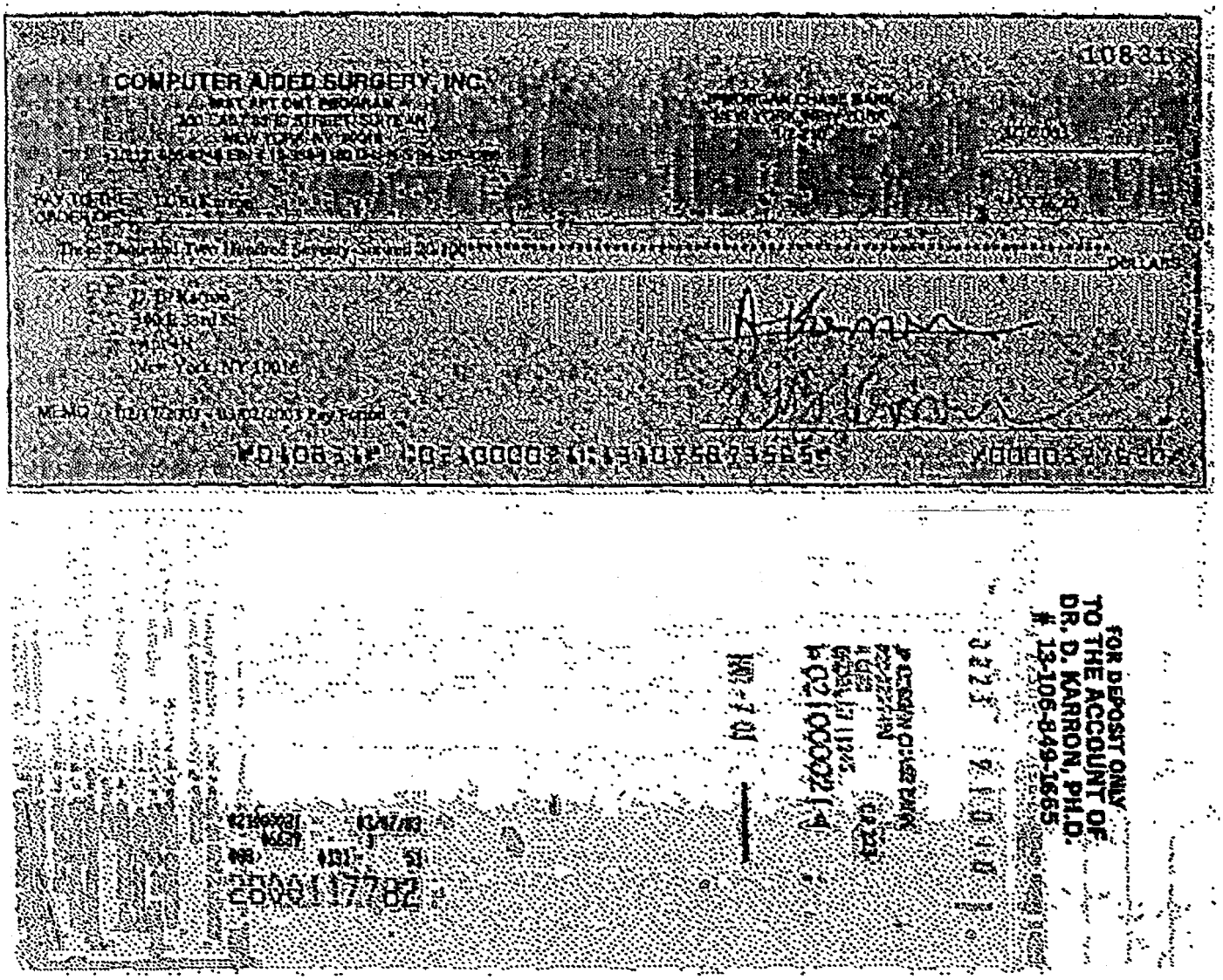
02100021 [illegible]
PAID 1 1792
03/05/03 426 01 51
72067293384

[illegible]
[illegible]
0501168330

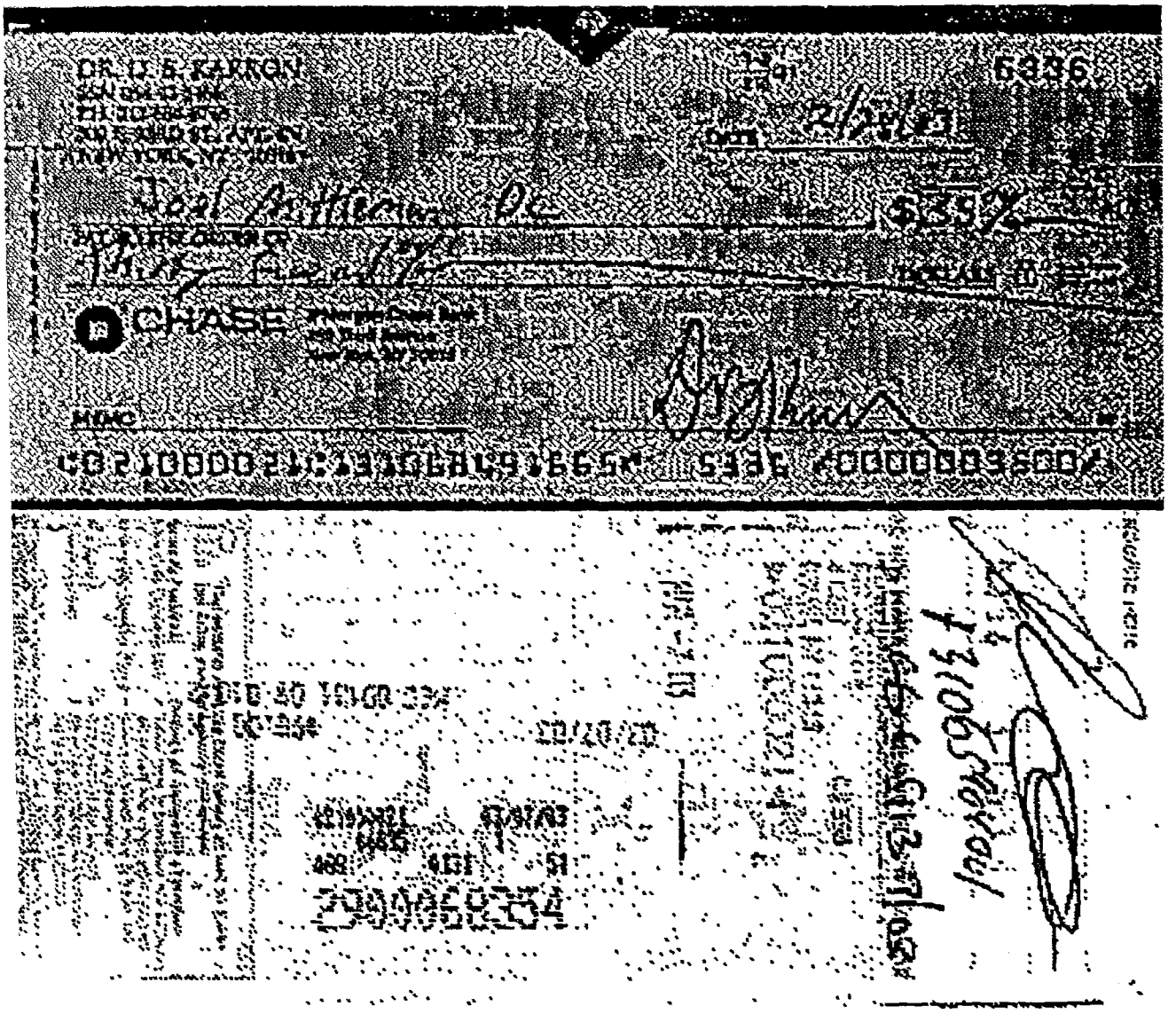
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028117781 Posting date 07-MAR-03



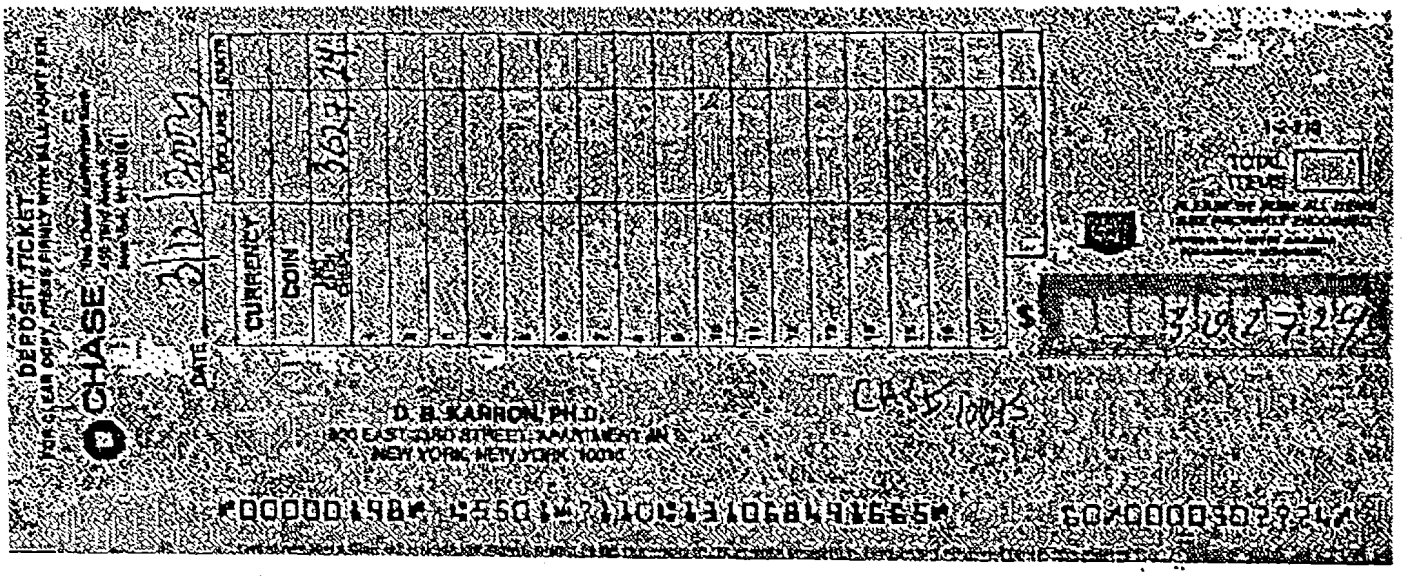
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028117782 Posting date 07-MAR-03

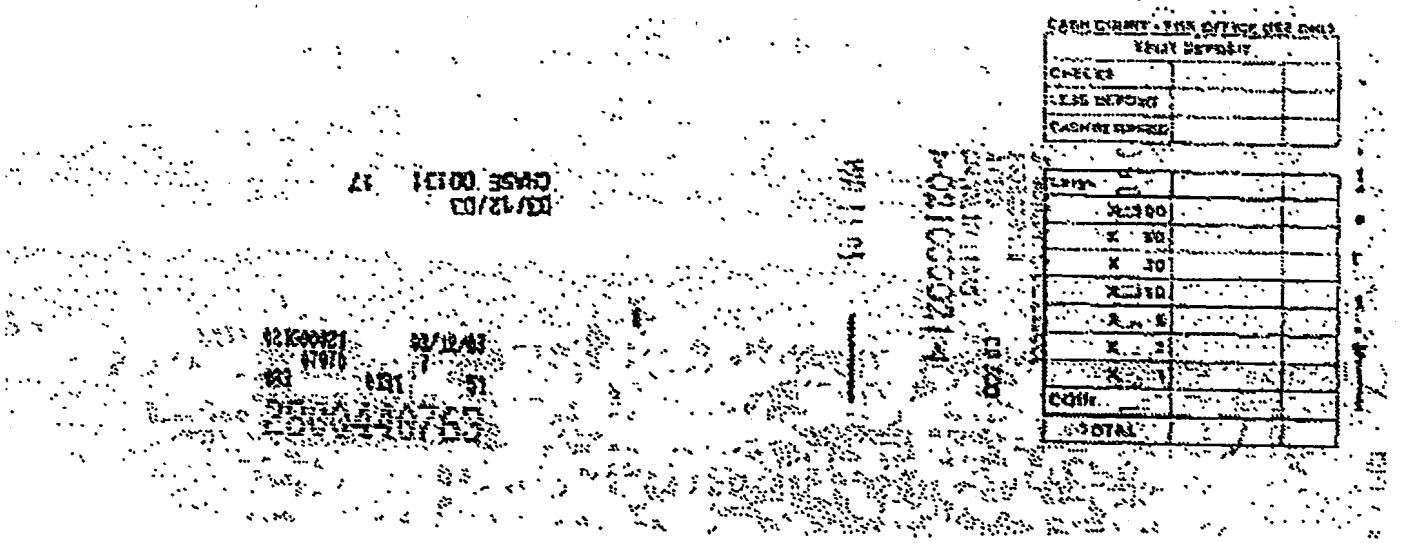


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029068354 Posting date 07-MAR-03

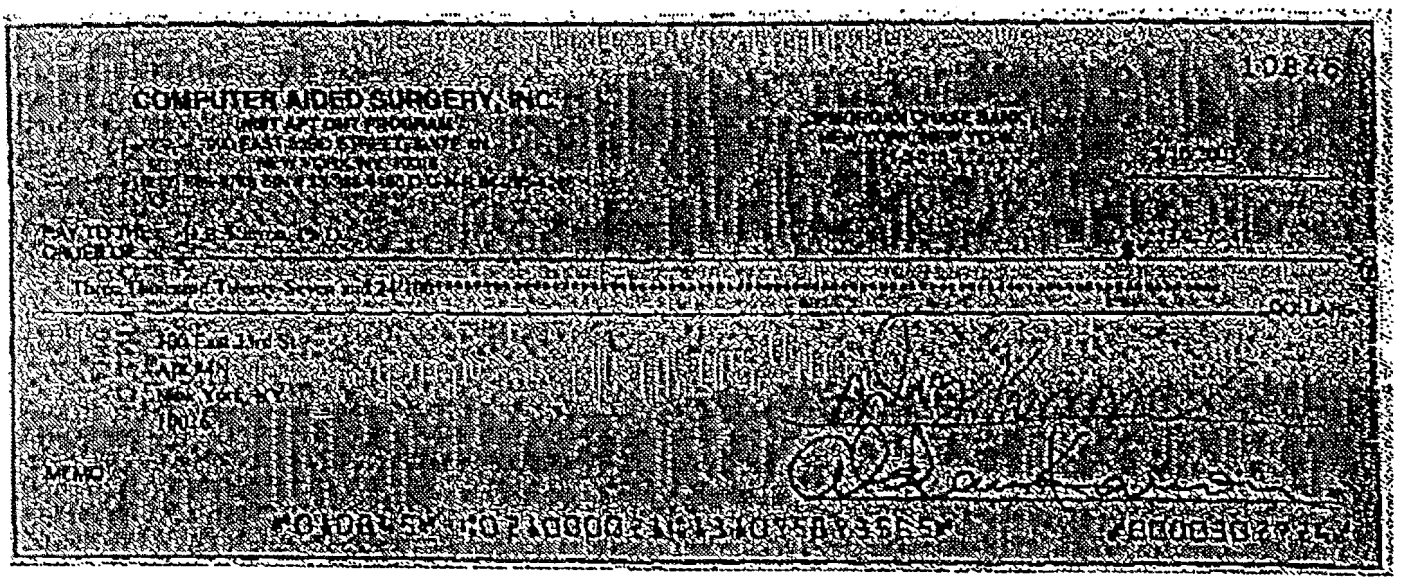


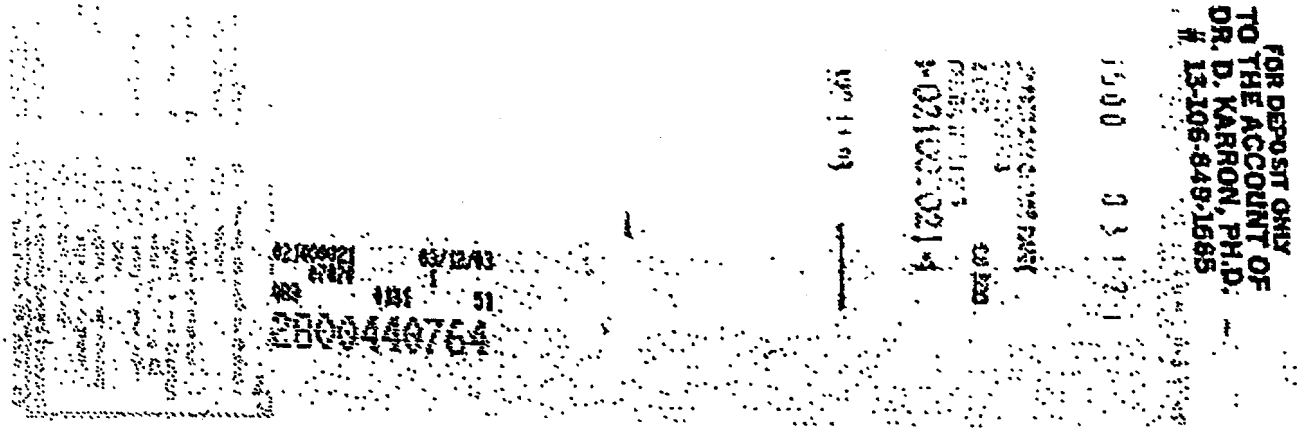
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028440763 Posting date 12-MAR-03



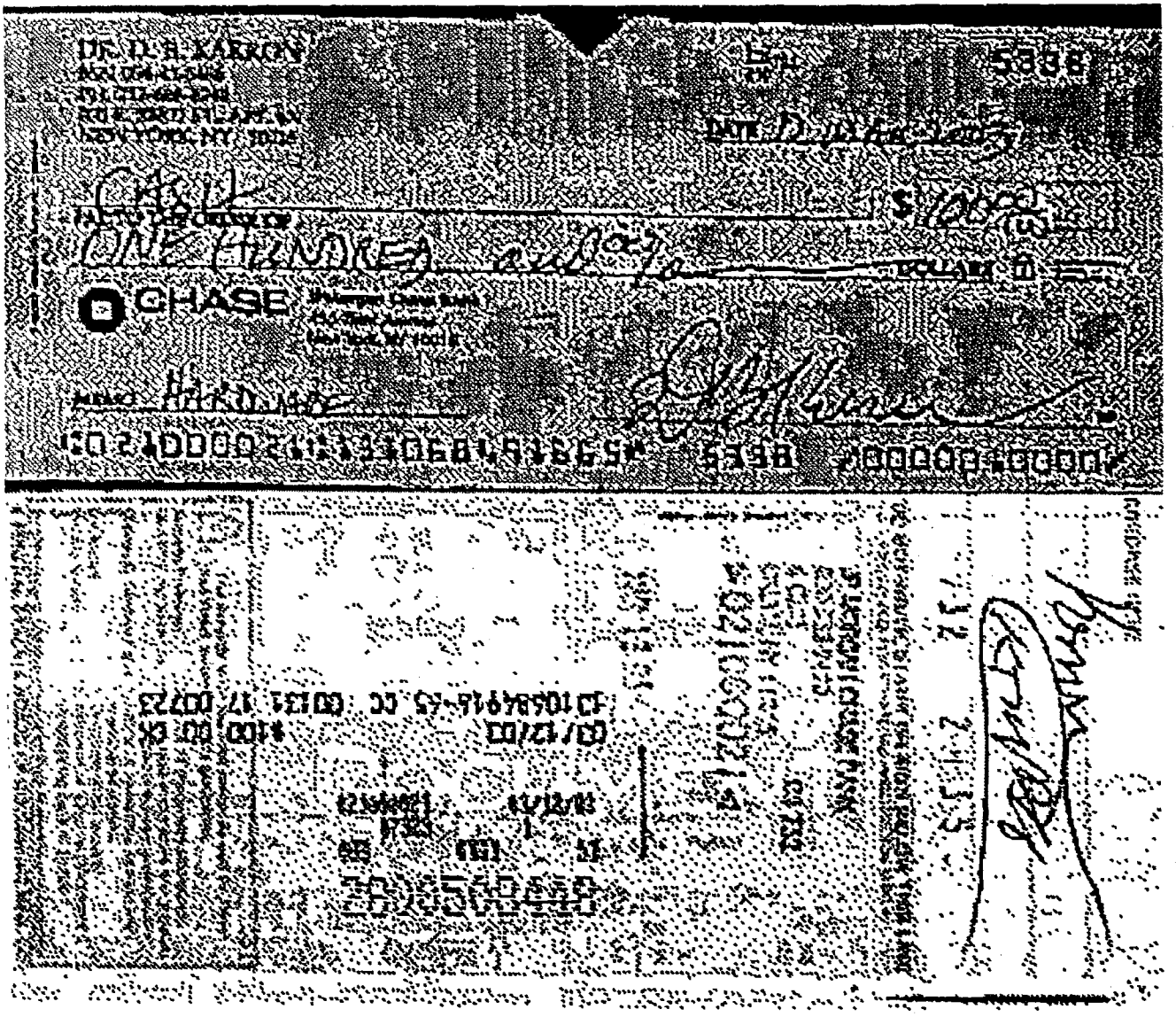


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028440764 Posting date 12-MAR-03

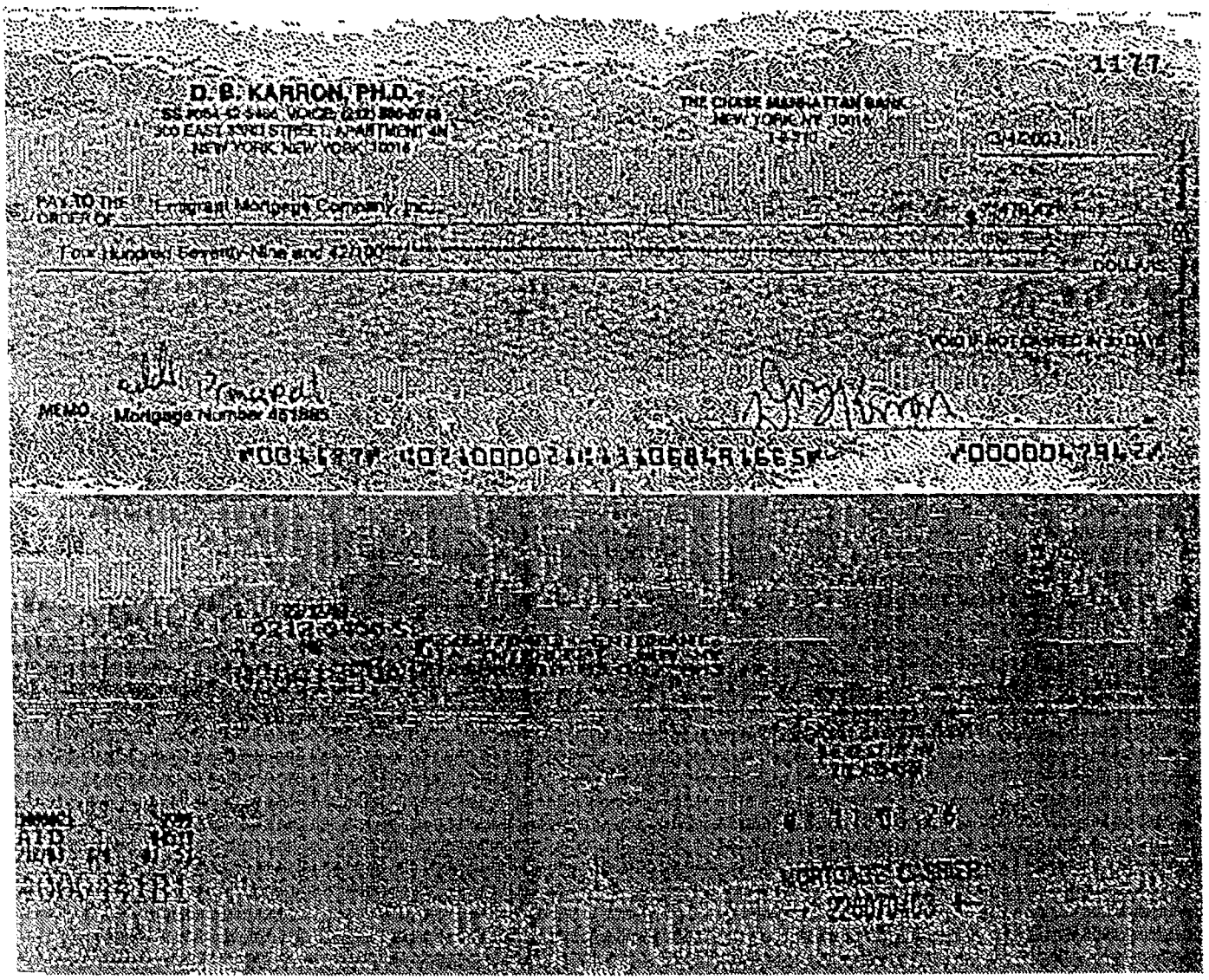




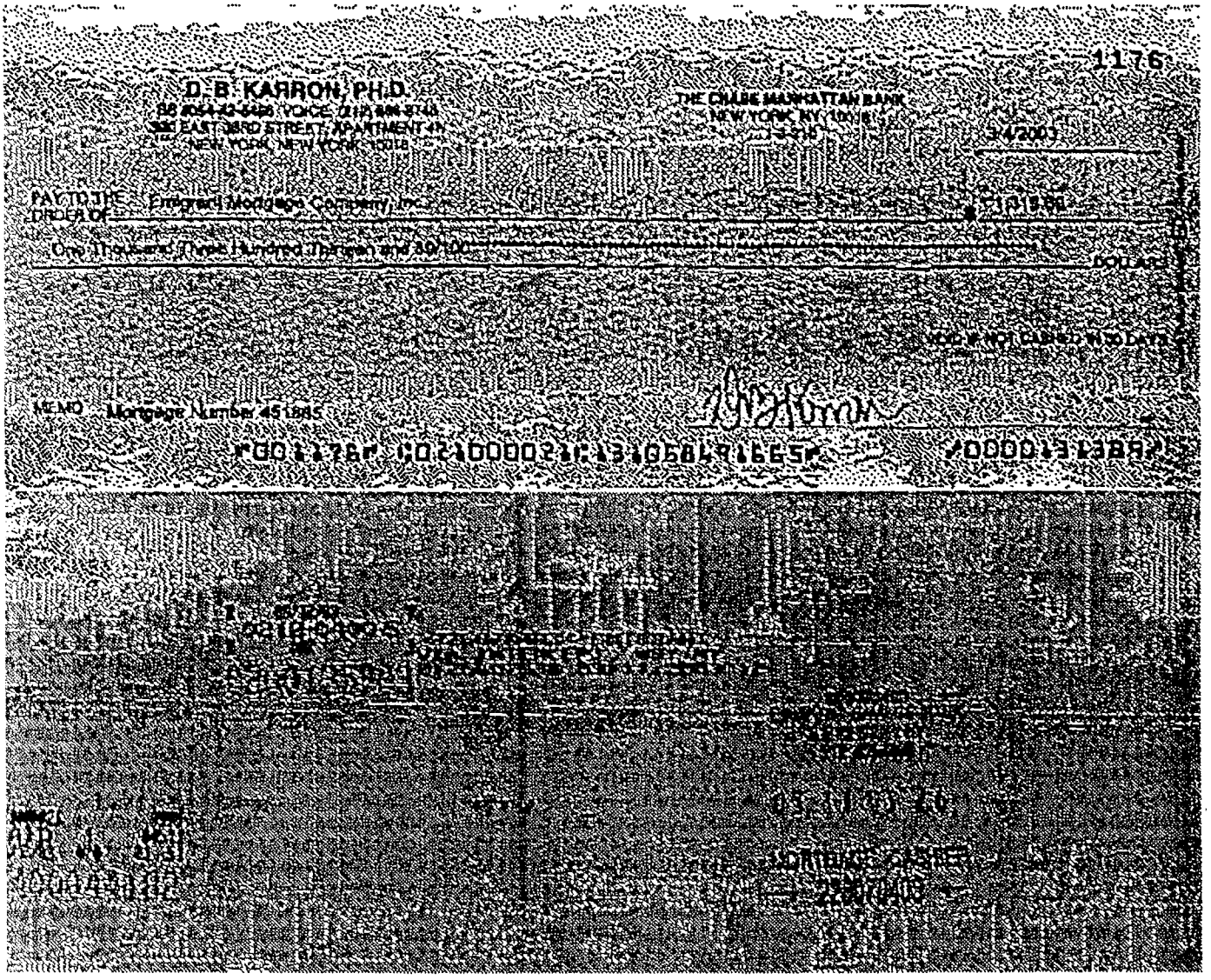
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028508448 Posting date 12-MAR-03



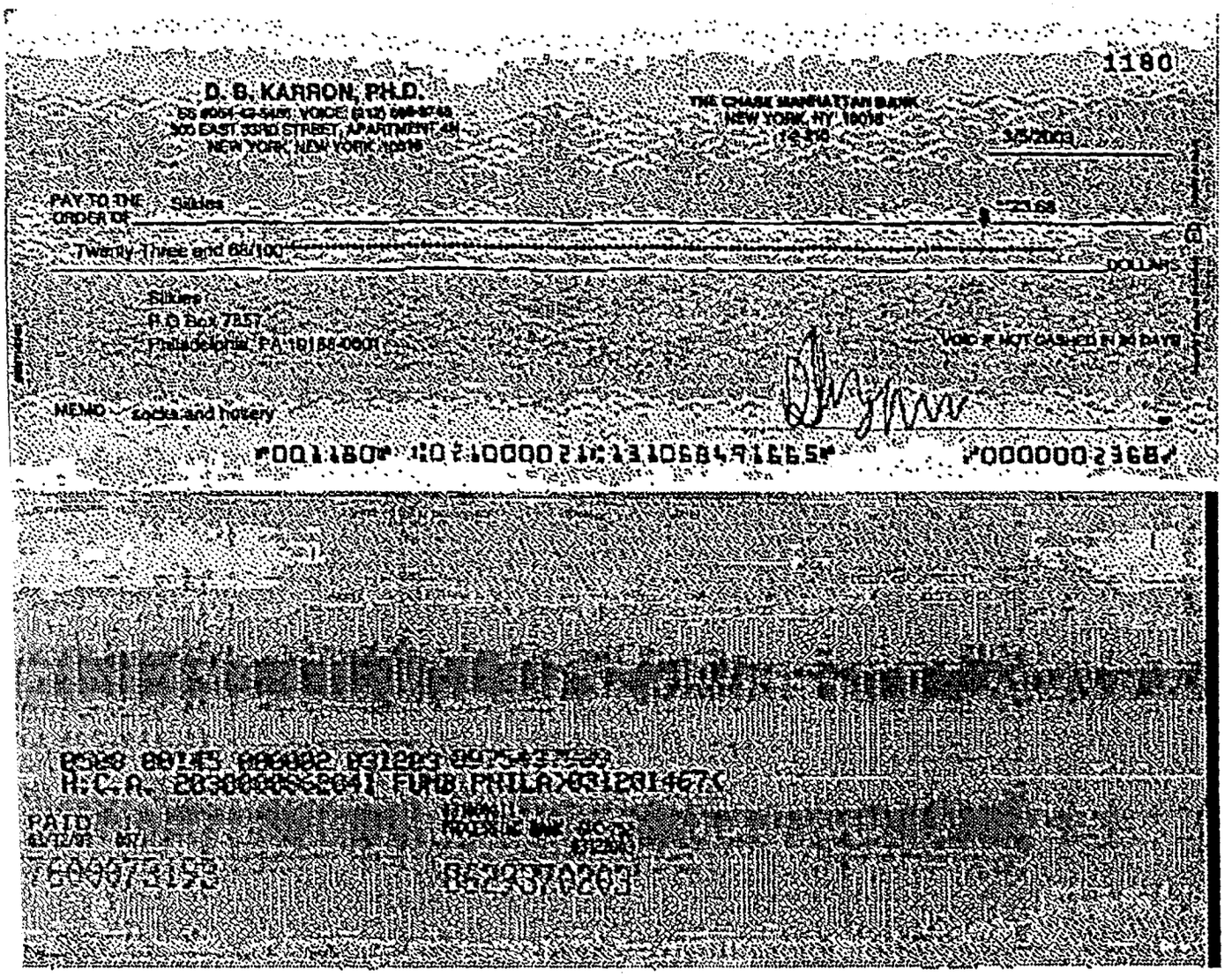
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074044181 Posting date 12-MAR-03



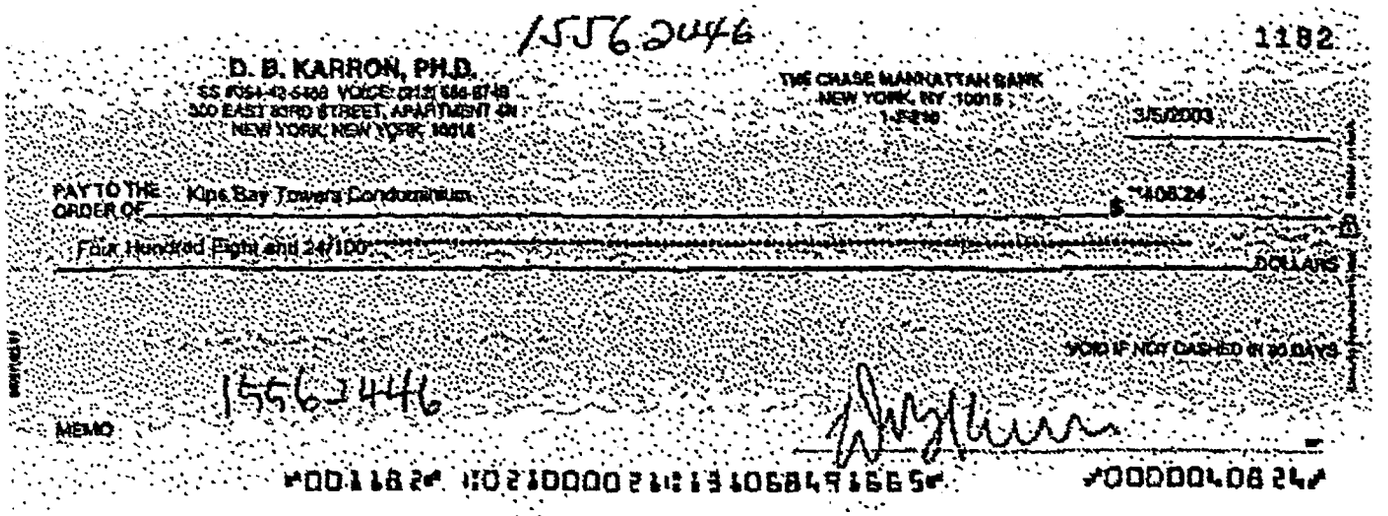
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074044182 Posting date 12-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012583955 Posting date 12-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012638507 Posting date 12-MAR-03



15562446 1182

D. B. KARRON, PH.D.
SS #054-43-5498 VOICE: (212) 586-87-49
320 EAST 30RD STREET, APARTMENT 4N
NEW YORK, NEW YORK, 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2210

3/5/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ *408.24

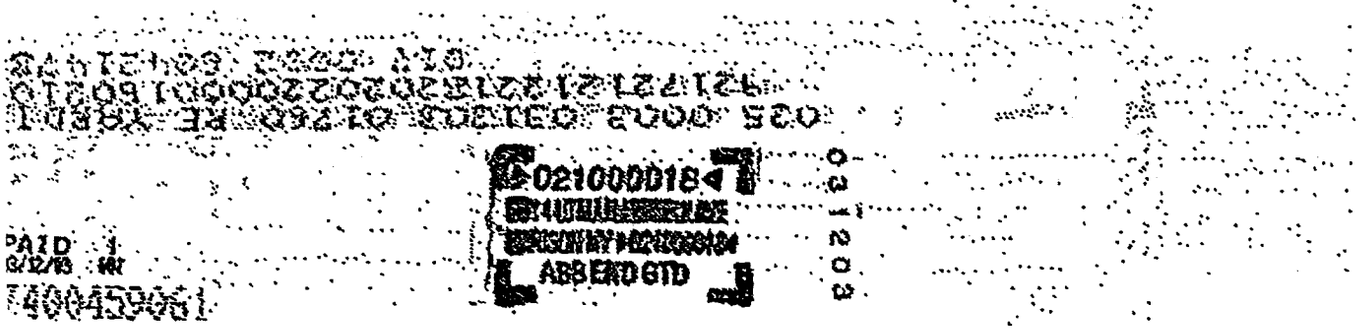
Four Hundred Eight and 24/100 DOLLARS

VOID IF NOT CASHED IN 90 DAYS

15562446

MEMO

⑈001182⑈ ⑆021000021⑆ 106847665⑈ ⑈000040824⑈



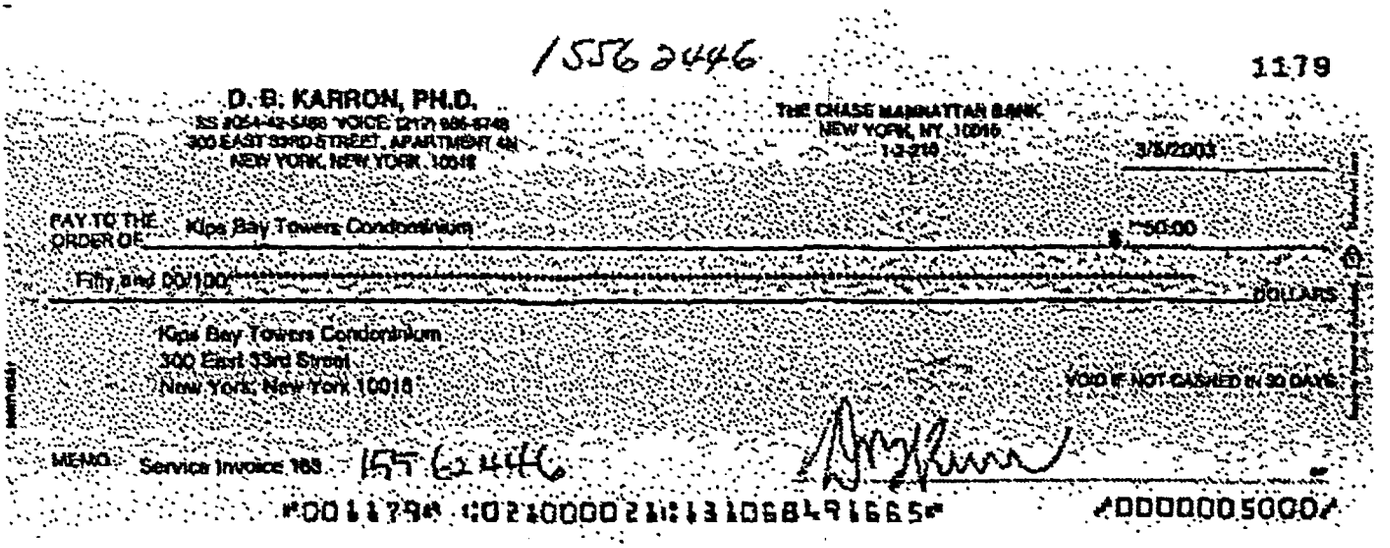
021000018

ABBEND GTD

PAID
6/12/03

3442

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012638508 Posting date 12-MAR-03



1552446 1179

D. B. KARRON, PH.D.
SS #054-42-5468 VOICE (212) 988-8749
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-219

3/5/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **50.00

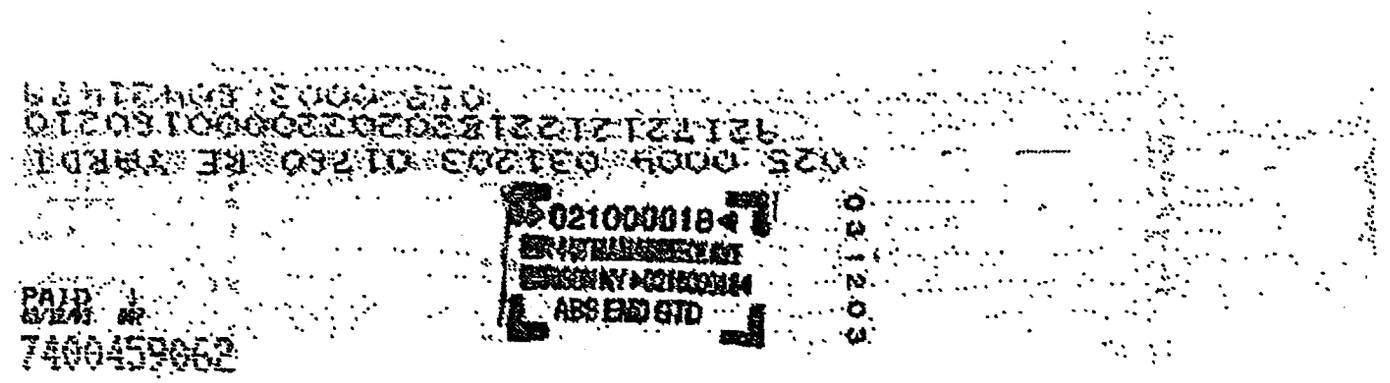
Fifty and 00/100** DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

MEMO Service Invoice 168 1552446

⑈001179⑈ ⑆021000021⑆131068491665⑈ ⑈0000050000⑈



021000018

ABS END GTD

PAID
03/12/03 BP
7400459662

131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 12

Are you taking advantage of your Select Banking benefits?

Complimentary services make paying bills and making purchases easy and flexible:
-Free Select Banking Checks - Wallet-style Select Banking check orders are available at no charge. Or, if you prefer a special check design, choose from our wide selection of check styles and receive a $15 discount on your order.
-Free Chase Online(SM) with Bill Pay - Log on and use Chase Online to conduct transactions anytime, anywhere at www.chase.com.
-Free Platinum Chase Banking Card - Use it as an ATM or debit card to get cash, make purchases and receive travel and purchase benefits.
If you'd like more details, stop by your branch or call us at 1-800-832-2088.

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 8,569.44	$ 3,367.46
Select High Yield Savings	131-6062954-01	$ 2,928.53	$ 429.06
Total		**$ 11,497.97**	**$ 3,796.52**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	04/10	$ 1,128.00	$ 3,372.00
Total				**$ 3,372.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 8,569.44	Average Balance	$ 915.31
Deposits and Credits	$ 13,563.61	Interest Earned for 29 Day(s)	$ 0.24
Checks, Withdrawals and Debits	$ 18,765.59	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 3,367.46**	Interest Credited in 2003	$ 0.94
		Interest Rate(s):	03/13 to 04/10 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
03/14	Advance-Overdraft Line Of CR # **** 9120	$ 961.56
03/17	Advance-Overdraft Line Of CR # **** 9120	$ 540.29
03/18	ATM Transfer From Sav # 131-6062954-01; Card # **** 9170 Serial# 003541; 450 Third Ave, NY, NY (00131/02)	$ 2,000.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 **Dr D B Karron**
(continued)

Deposits and Credits

Date	*Description*	*Amount*
03/18	Advance-Overdraft Line Of CR # **** 9120	$ 885.31
03/21	Advance-Overdraft Line Of CR # **** 9120	$ 20.00
03/24	Advance-Overdraft Line Of CR # **** 9120	$ 1,000.00
03/25	Deposit	$ 3,276.20
03/25	Deposit	$ 156.25
03/25	Deposit	$ 15.00
04/03	Advance-Overdraft Line Of CR # **** 9120	$ 812.55
04/04	Advance-Overdraft Line Of CR # **** 9120	$ 100.00
04/07	Advance-Overdraft Line Of CR # **** 9120	$ 20.00
04/08	Transfer From Sav # 131-6062954-01	$ 500.00
04/09	Deposit	$ 3,276.21
04/10	Interest Credit	$ 0.24
	Total	**$ 13,563.**

13,563.61

Withdrawals and Debits

Date	*Description*	*Amount*
03/12	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 2,000.00
03/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
03/14	Mbna America Online Pmt 031403	$ 5,000.00
03/14	Mbna America Online Pmt 031403	$ 1,500.00
03/14	Mbna America Online Pmt 031403	$ 50.00
03/17	ATM Withdrawal; Card # **** 9170	
	Serial# 007843; 401 Madison Ave, NY, NY (00134/07)	$ 100.00
03/25	Insufficient Funds Service Fee	$ 20.00
03/31	ATM Withdrawal On 03/29; Card # **** 9170	
	Serial# 000462; 450 Third Ave, NY, NY (00131/06)	$ 80.00
04/01	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 2,000.00
04/01	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,000.00
04/04	ATM Withdrawal; Card # **** 9170	
	Serial# 008807; 450 Third Ave, NY, NY (00131/02)	$ 100.00
04/07	Insufficient Funds Service Fee	$ 20.00
04/07	Mbna America Online Pmt 040803	$ 200.00
04/09	Discover Smart Chk 040903	$ 8.99
	Total	**$ 12,108.99**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1178	03/14	$ 130.00	1187	03/18	$ 865.31	5341	03/25	$ 1,000.00
1181*	03/13	$ 821.00	5332*	03/18	$ 20.00	5342	03/25	$ 100.00
1184*	03/24	$ 1,000.00	5339*	03/18	$ 2,000.00	5343	04/08	$ 200.00
1186*	03/21	$ 20.00	5340	03/25	$ 60.00	9001*	03/17	$ 440.29

** indicates gap in check sequence*

Total (12 checks) **$ 6,656.60**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/13	$ 5,718.44	03/21	$ 0.00	04/01	$ 812.55-	04/08	$ 100.00
03/14	$ 0.00	03/24	$ 0.00	04/03	$ 0.00	04/09	$ 3,367.22
03/17	$ 0.00	03/25	$ 2,267.45	04/04	$ 0.00	04/10	$ 3,367.46
03/18	$ 0.00	03/31	$ 2,187.45	04/07	$ 200.00-		

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings — Account # 131-6062954-01 — Daniel Karron

Summary				
	Opening Balance	$ 2,928.53	Average Balance	$ 1,222.13
	Deposits and Credits	$ 0.53	Interest Earned for 29 Day(s)	$ 0.53
	Checks, Withdrawals and Debits	$ 2,500.00	Annual Percentage Yield Earned	0.55%
	Ending Balance	**$ 429.06**	Interest Credited in 2003	$ 4.14
			Interest Rate(s):	03/13 to 04/10 at 0.55%

Deposits and Credits

Date	*Description*	*Amount*
04/10	Interest Credit	$ 0.53
	Total	**$ 0.53**

Withdrawals and Debits

Date	*Description*	*Amount*
03/18	ATM Transfer To Chk # 131-0684916-65; Card # **** 9170 Serial# 003541; 450 Third Ave, NY, NY (00131/02)	$ 2,000.00
04/08	Transfer To Chk # 131-0684916-65	$ 500.00
	Total	**$ 2,500.00**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/18	$ 928.53	04/08	$ 428.53	04/10	$ 429.06		

Monthly Fee

A $30.00 fee was deducted from your account on 03/13 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $5,509.44. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.

B. ADD any deposits not yet shown on your statement. +

C. TOTAL (A and B above).

D. SUBTRACT total items outstanding (from chart at left). —

E. BALANCE (should equal your checkbook balance).

If you have any questions about your accounts, call the customer service number on the front of your statemer

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

This Spring Win a Night on the Town Dr D B Karro

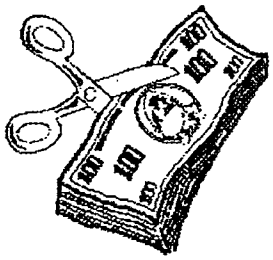
Every time you use your Chase Banking Card with the MasterCard(R) logo for purchases made between 4/1/03 and 5/31/03, MasterCard will give you the chance to win a night on the town anywhere in the U.S. during the Debit MasterCard(R) Priceless Night on the Town Sweepstakes. Over 1,000 prizes in all.

See the enclosed insert for more information.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Cut Your Auto Insurance Premiums by Hundreds of Dollars!!!

More and more Chase customers are having their policies written through the Chase Insurance Group* Auto Insurance Program, underwritten by member companies of American International Group, Inc. (AIG). With this program, you too can take advantage of...



LOW RATES FOR CHASE CUSTOMERS.
Competitive rates plus this program's generous discounts mean you could save an average of $234** a year.

24-HOUR CLAIMS SERVICE.
AIG representatives are always ready to take your call. And a nationwide network of adjusters ensures that claims are handled promptly.

RELIABLE.
You can count on AIG companies. The member companies consistently earn the highest possible rating – A++ (Superior)† - from A.M. Best, a leading independent rating company.

Pick up the phone and you could save $234**

Call the AIG Companies for your
NO COST, NO OBLIGATION rate quote.

1-888-463-0029, ext. 4867
Open 24 hours a day, 7 days a week
Keycode: N5KXXX

CONSUMER INSURANCE DISCLOSURE:
Insurance policies are:

- NOT A DEPOSIT
- NOT FDIC – INSURED
- NOT INSURED BY ANY FEDERAL GOVERNMENT AGENCY
- NOT GUARANTEED BY THE BANK

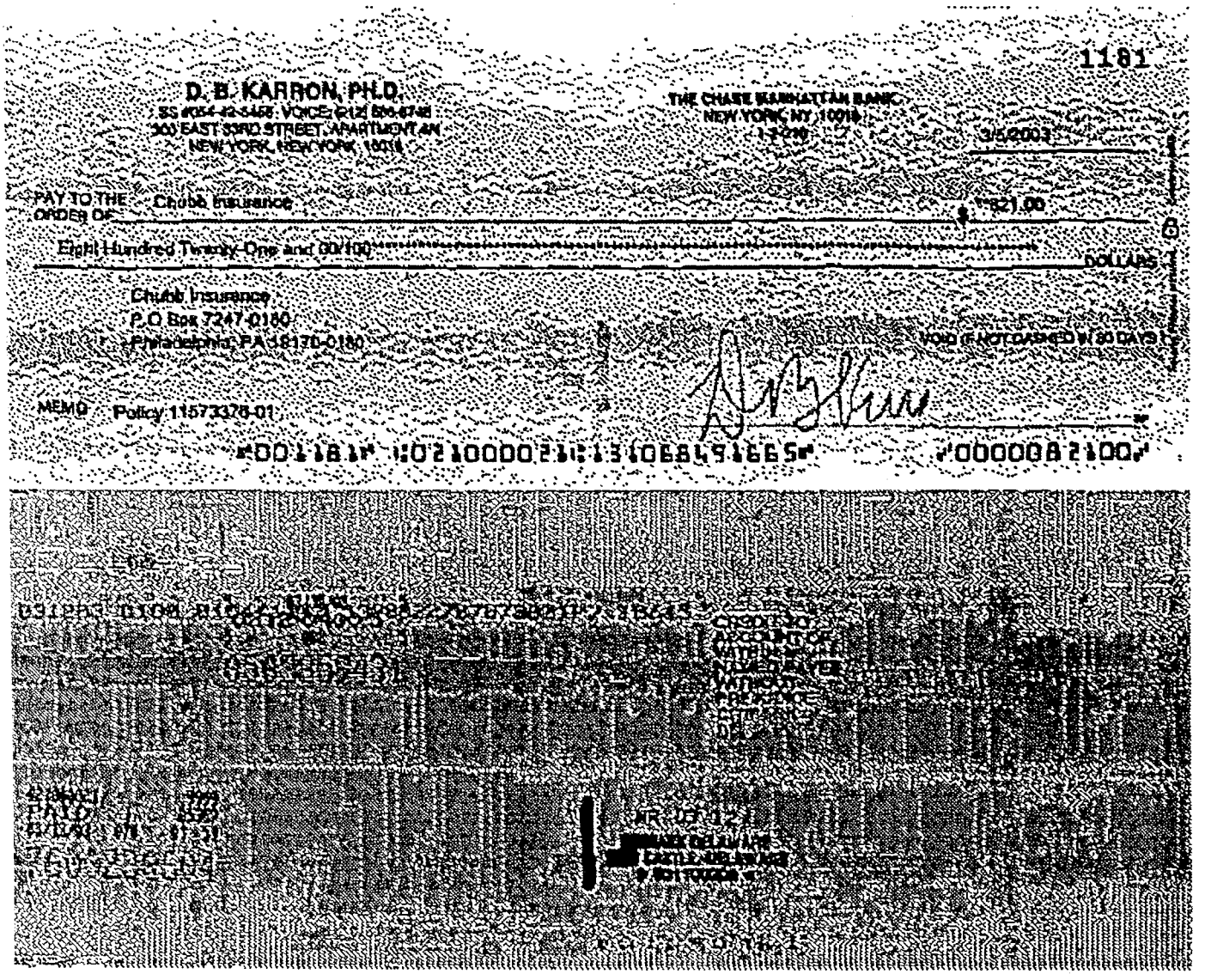
† July 2002

*Chase Insurance Group refers to Chase Insurance Agency, Inc. and/or Chase Manhattan Insurance Agency, Inc. Products not available in all states.

** Average annual earnings realized by policyholders in the sponsored insurance programs of AIG companies nationwide are based upon their report of previous carriers' rates on all new policies written from January 2002 to December 2002. This figure has been rounded to the nearest whole dollar. Savings will vary based on individual driving characteristics.

AIG American International Companies®
Insurance Provided by Members of American International Group, Inc.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076230604 Posting date 13-MAR-03



1181

D. B. KARRON, PH.D.
SS #054-42-5458 VOICE: (212) 866-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

3/5/2003

PAY TO THE ORDER OF Chubb Insurance $ *821.00

Eight Hundred Twenty-One and 00/100 DOLLARS

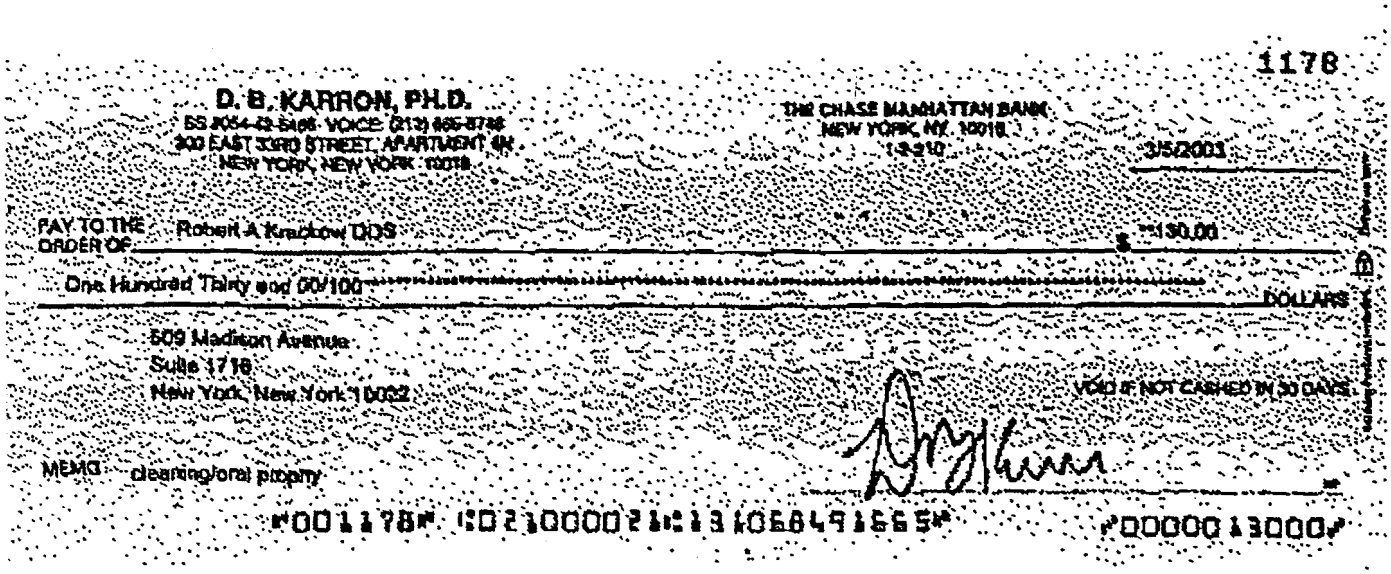
Chubb Insurance
P.O Box 7247-0180
Philadelphia, PA 19170-0180

VOID IF NOT CASHED WITHIN 90 DAYS

MEMO Policy 11573376-01

⑆021000021⑆ 13068491665⑈ ⑈0000821 00⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076568137 Posting date 14-MAR-03



1178

D. B. KARRON, PH.D.
55 [illegible] VOICE: (212) [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY. 10016
13-210

3/5/2003

PAY TO THE ORDER OF Robert A Krackow DDS $ **130.00

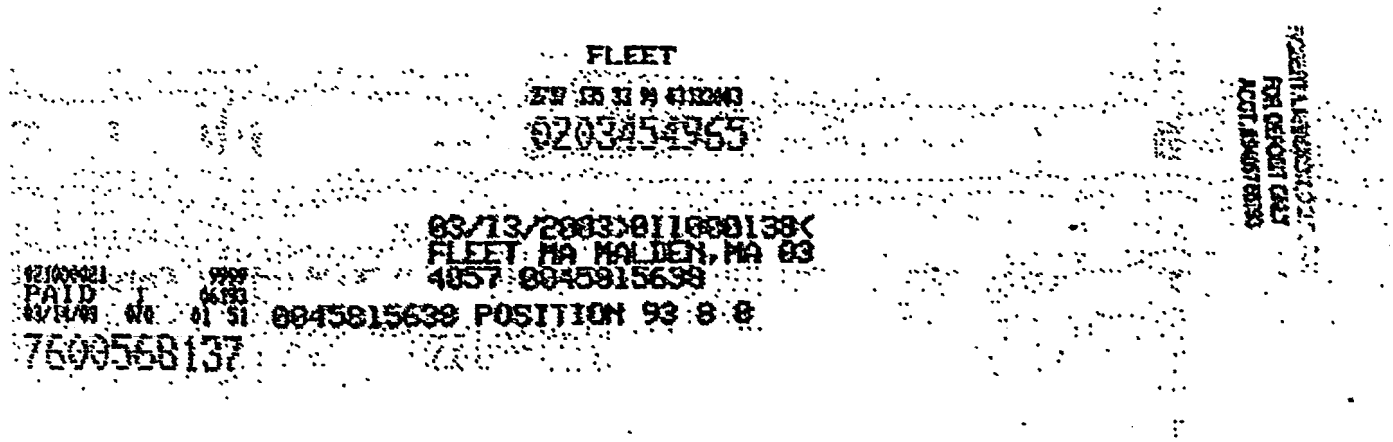
One Hundred Thirty and 00/100 DOLLARS

509 Madison Avenue
Suite 1716
New York, New York 10022

VOID IF NOT CASHED IN 30 DAYS.

MEMO cleaning/oral prophy

⑈001178⑈ ⑆021000021⑆ 131068491665⑈ ⑈00000130000⑈



FLEET

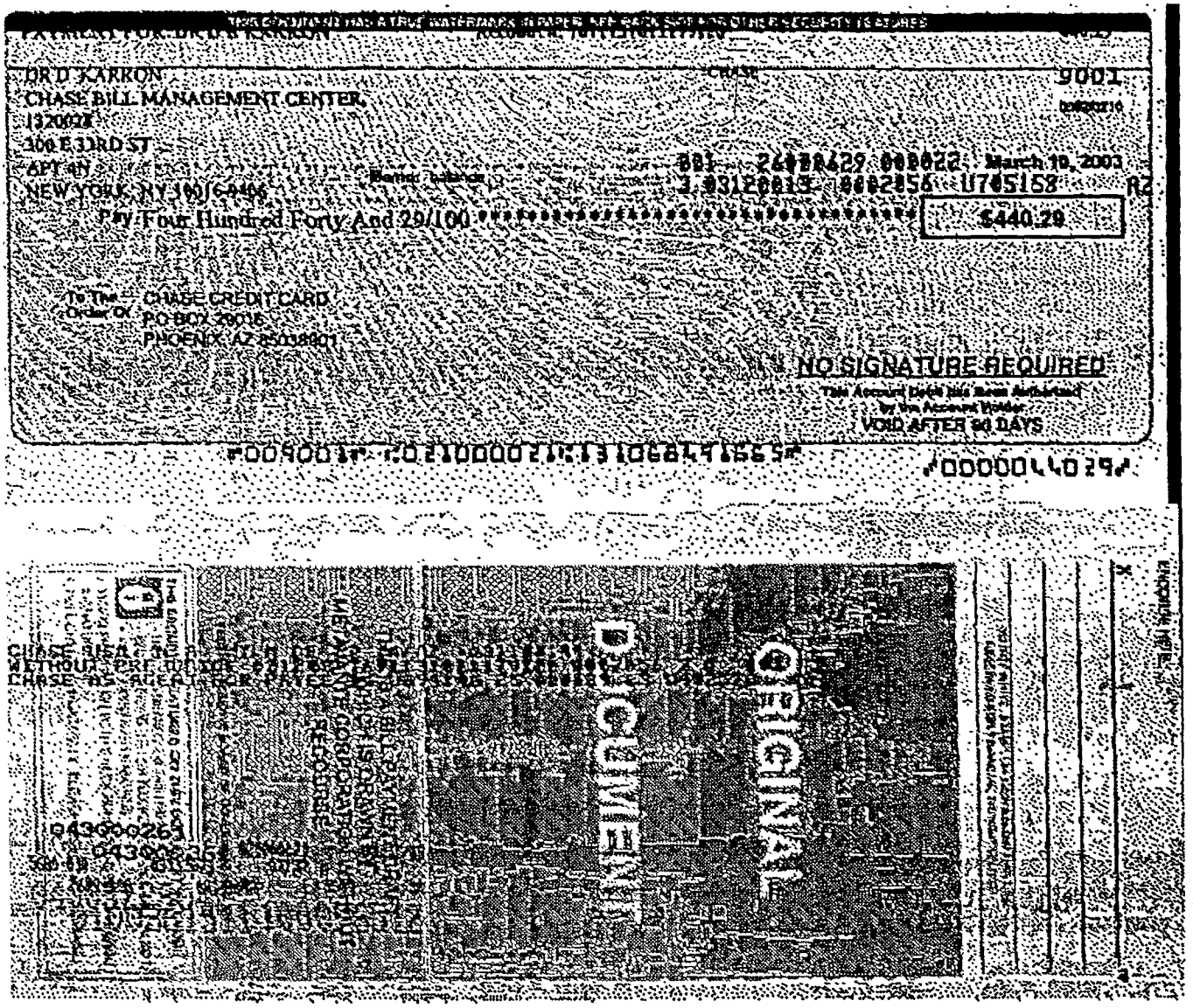
021000021

03/13/2003>811000138<
FLEET MA MALDEN, MA 03
4057 0045815638

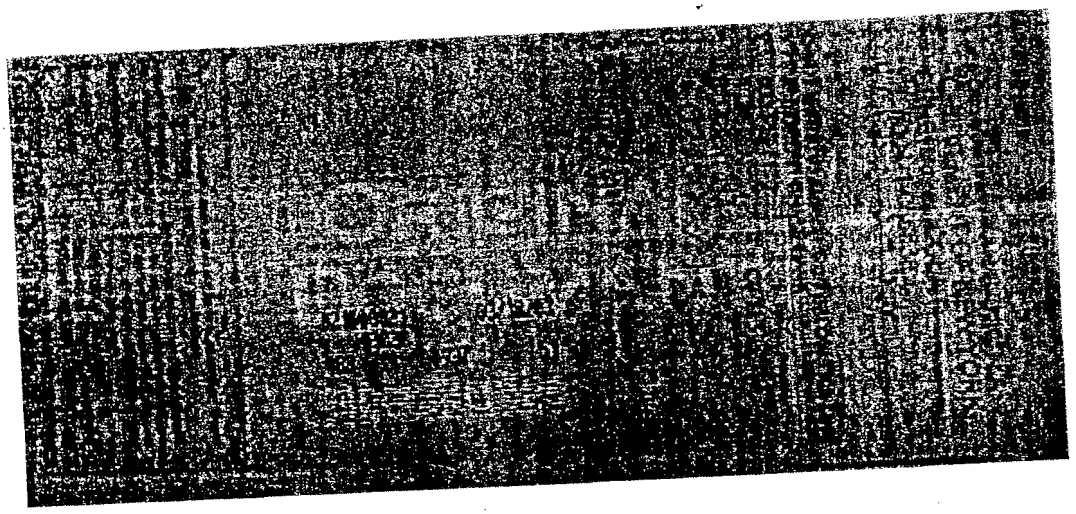
021000021 9999
PAID 1 66193
03/14/03 WC 01 51 0045815638 POSITION 93 8 8

76005568137

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081096512 Posting date 17-MAR-03

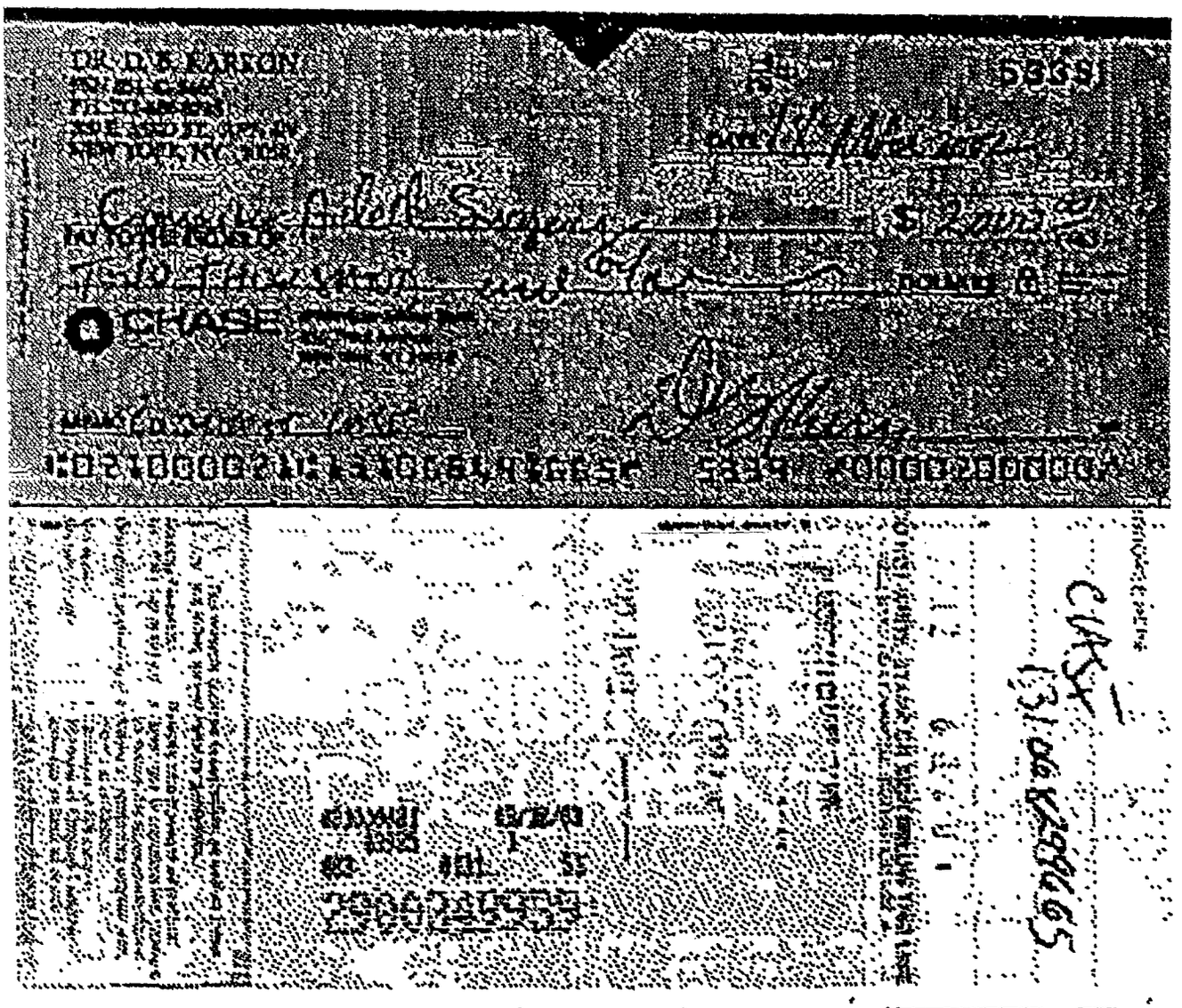


3/18/2003

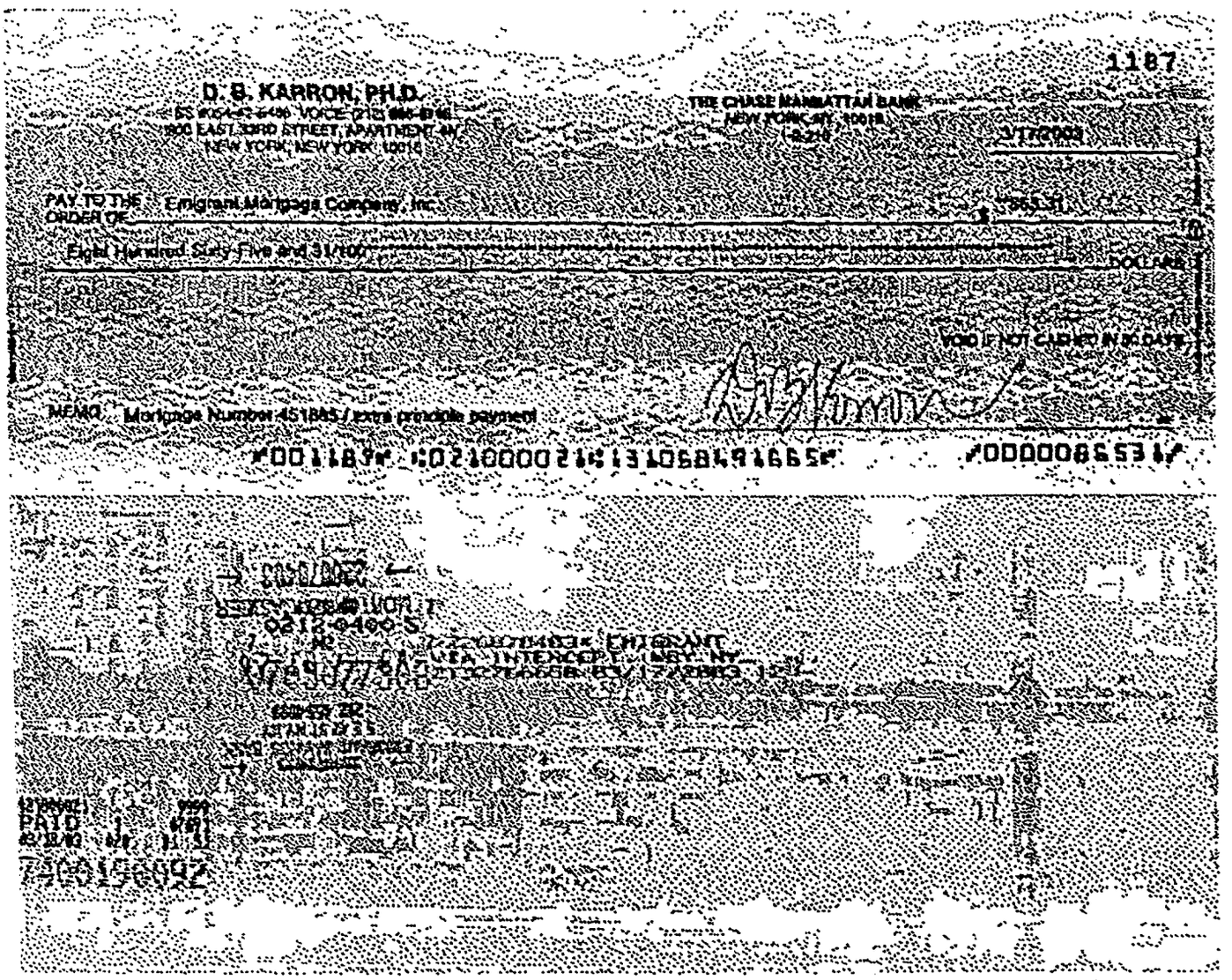


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040681524 Posting date 18-MAR-03

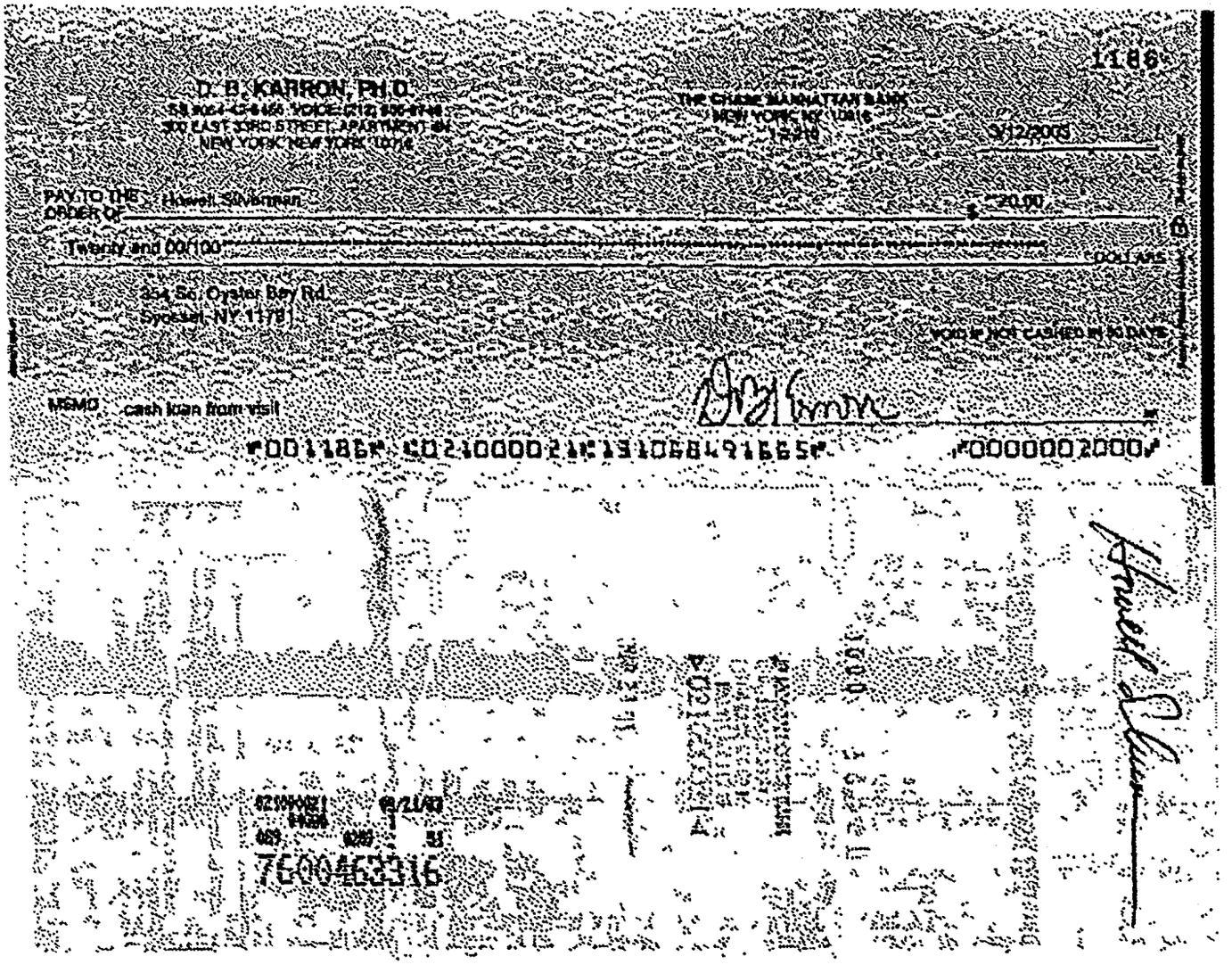
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029349939 Posting date 18-MAR-03



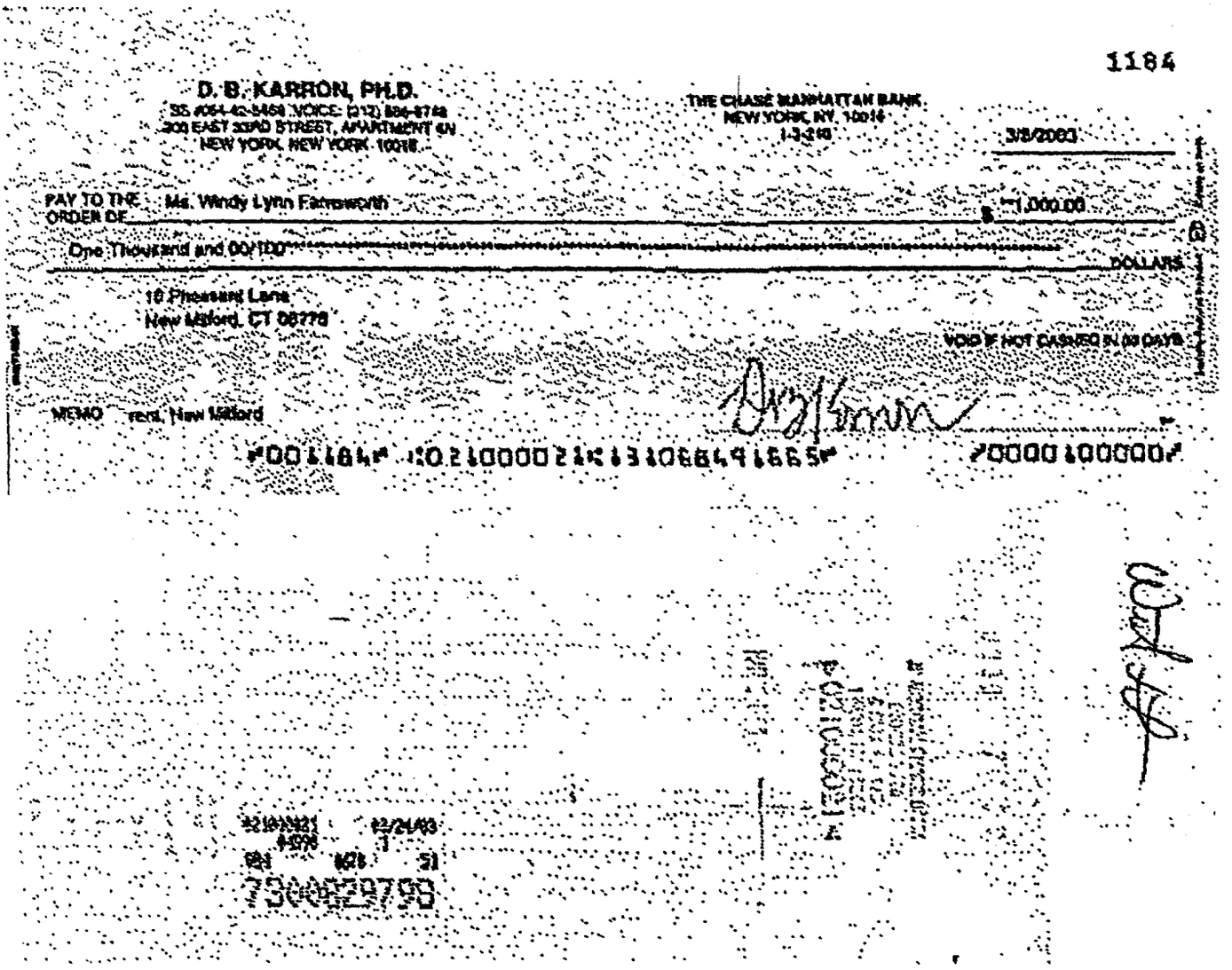
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074190092 Posting date 18-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076463316 Posting date 21-MAR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073829798 Posting date 24-MAR-03



1184

D. B. KARRON, PH.D.
SS #064-42-5458 VOICE: (212) 886-8748
200 EAST 33RD STREET, APARTMENT 6N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-3-210

3/5/2003

PAY TO THE ORDER OF Ms. Windy Lynn Farnsworth $ 1,000.00

One Thousand and 00/100 DOLLARS

10 Pheasant Lane
New Milford, CT 06776

VOID IF NOT CASHED IN 90 DAYS

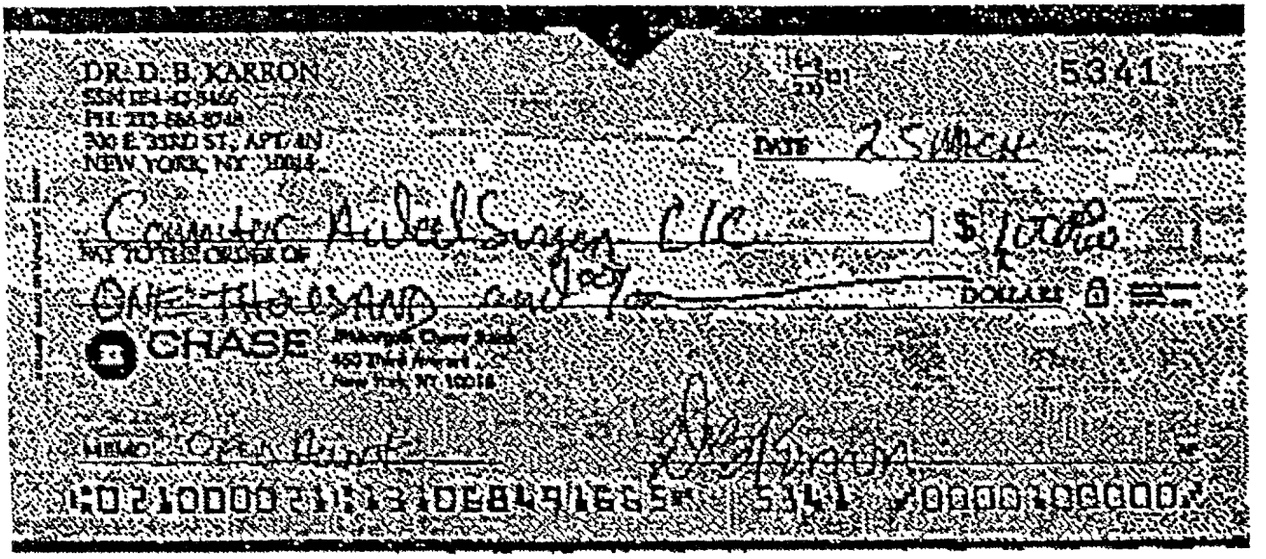
MEMO rent, New Milford

⑈001184⑈ ⑆021000021⑆ 13106649665⑈ ⑈0000100000⑈

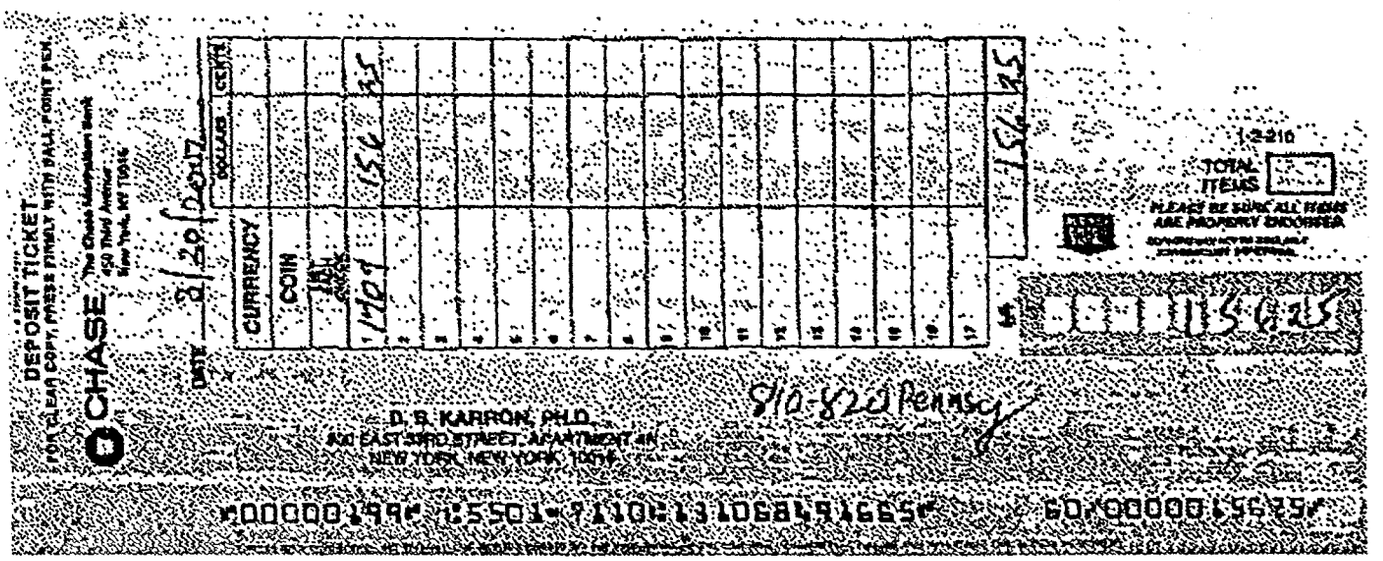
02/24/03

73829798

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0052418849 Posting date 25-MAR-03



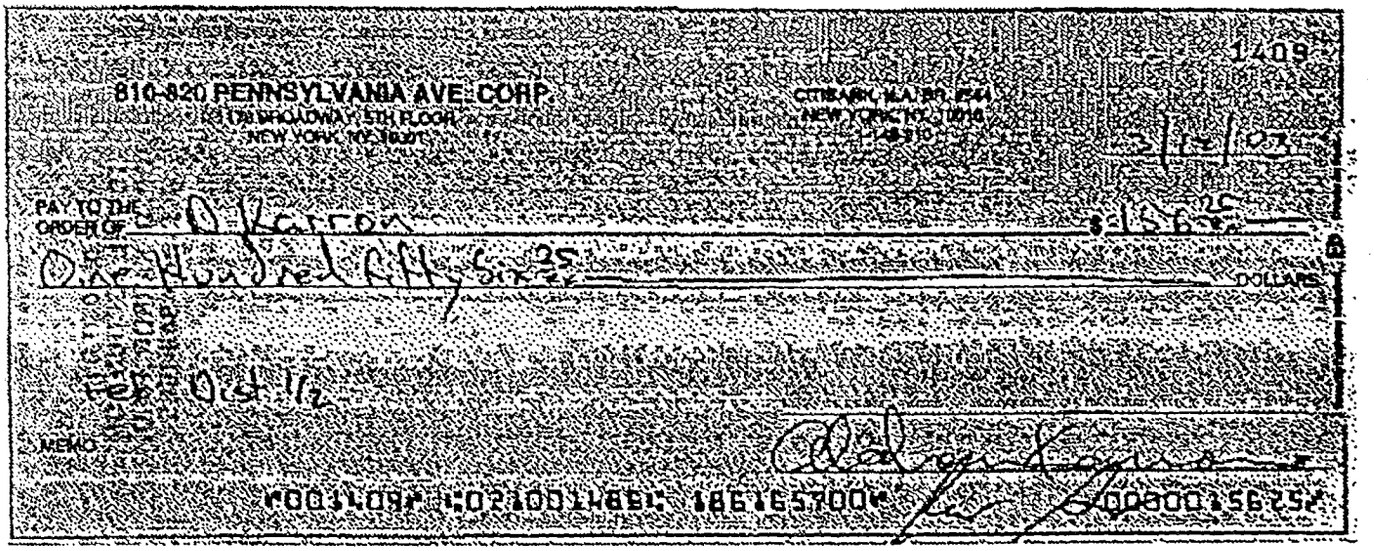
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418812 Posting date 25-MAR-03



11-Aug-04

2016-10AUG04

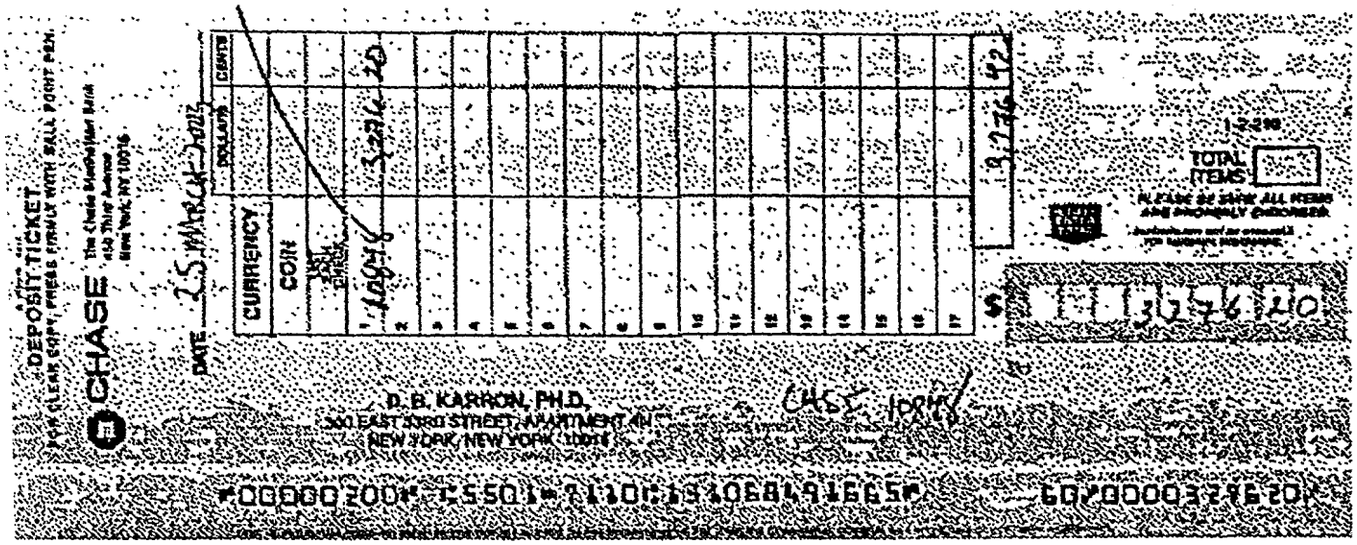
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418813 Posting date 25-MAR-03



FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1665

52094188813

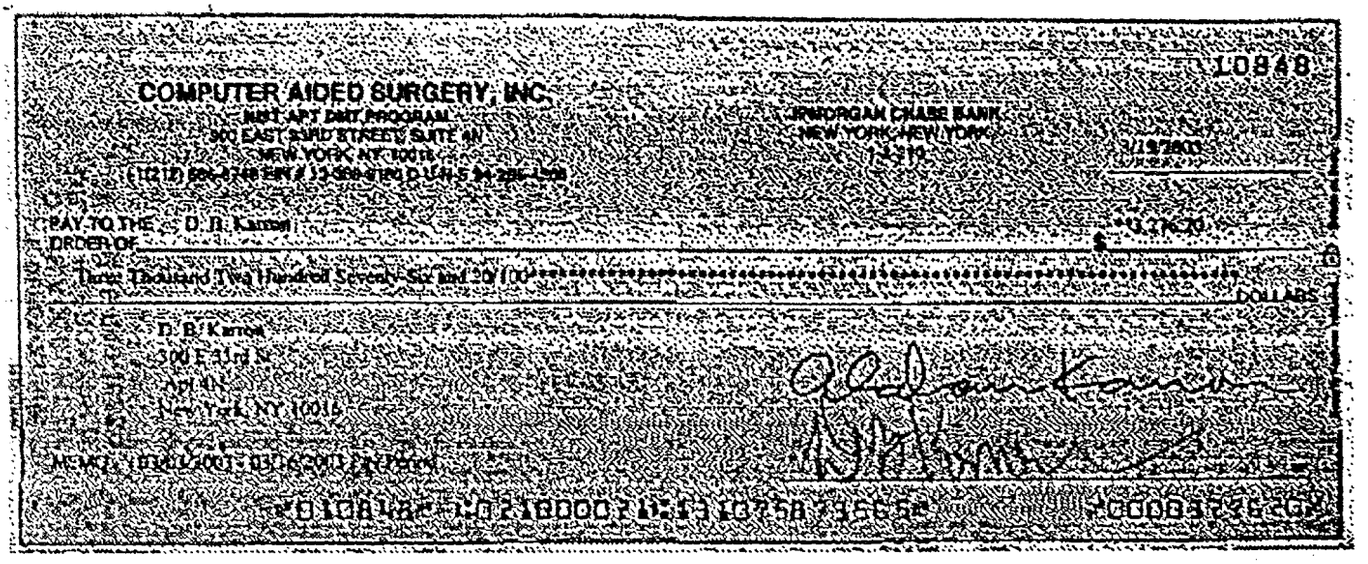
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418816 Posting date 25-MAR-03



11-Aug-04

2018-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418817 Posting date 25-MAR-03


COMPUTER AIDED SURGERY, INC.
MBST APPT DIST PROGRAM
300 EAST 42ND STREET, SUITE 40
NEW YORK, NY 10016
(212) 804-4748 EIN # 13-3983760 D.U.N.S. # 796-1208

1084

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-212

3/19/2003

PAY TO THE ORDER OF D. B. Karron $ **3,776.70

Three Thousand Two Hundred Seventy-Six and 70/100********** DOLLARS

D. B. Karron
300 E 42nd St
Apt 40
New York, NY 10016

MEMO (Reimb 2001 03/6/2003 Payment)

⑆021000021⑆ 13 10 75 8 7 3 5 6 5⑈ ⑆0000377670⑈

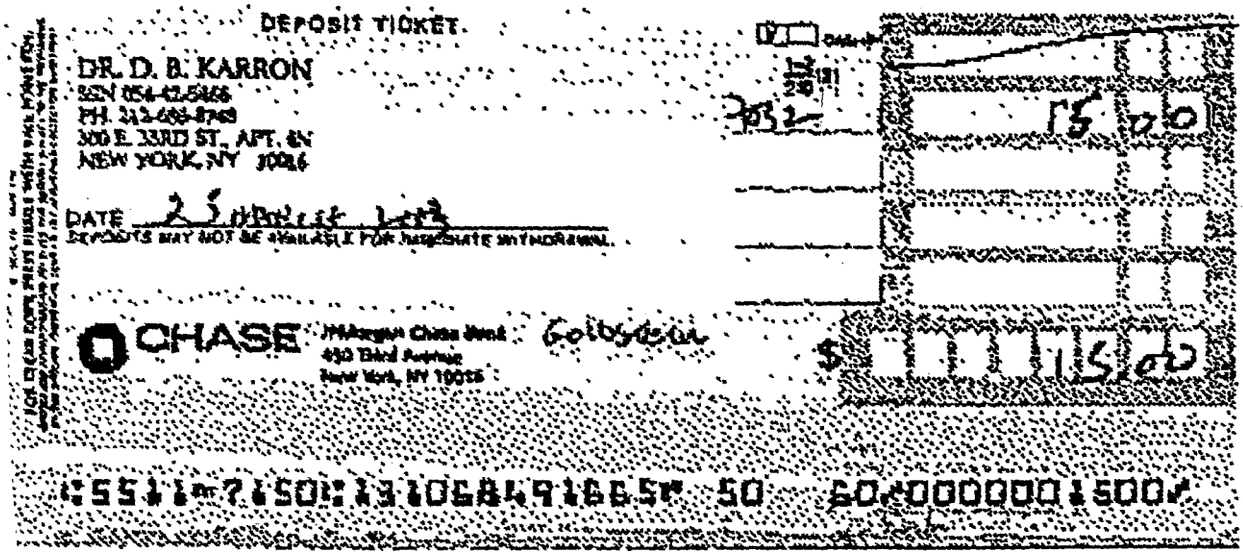
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
#: 13-106-849-1665

52004 8817

11-Aug-04

2022-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418818 Posting date 25-MAR-03


DEPOSIT TICKET

DR. D. B. KARRON
SSN 054-42-5468
PH 212-688-8749
300 E. 33RD ST., APT. 6N
NEW YORK, NY 10016

DATE 25 March 1993

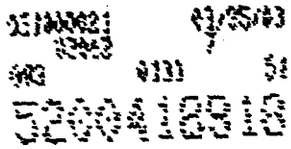
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

CHASE JPMorgan Chase Bank 270 Park Avenue New York, NY 10017

Goldyslot

$ 115.00

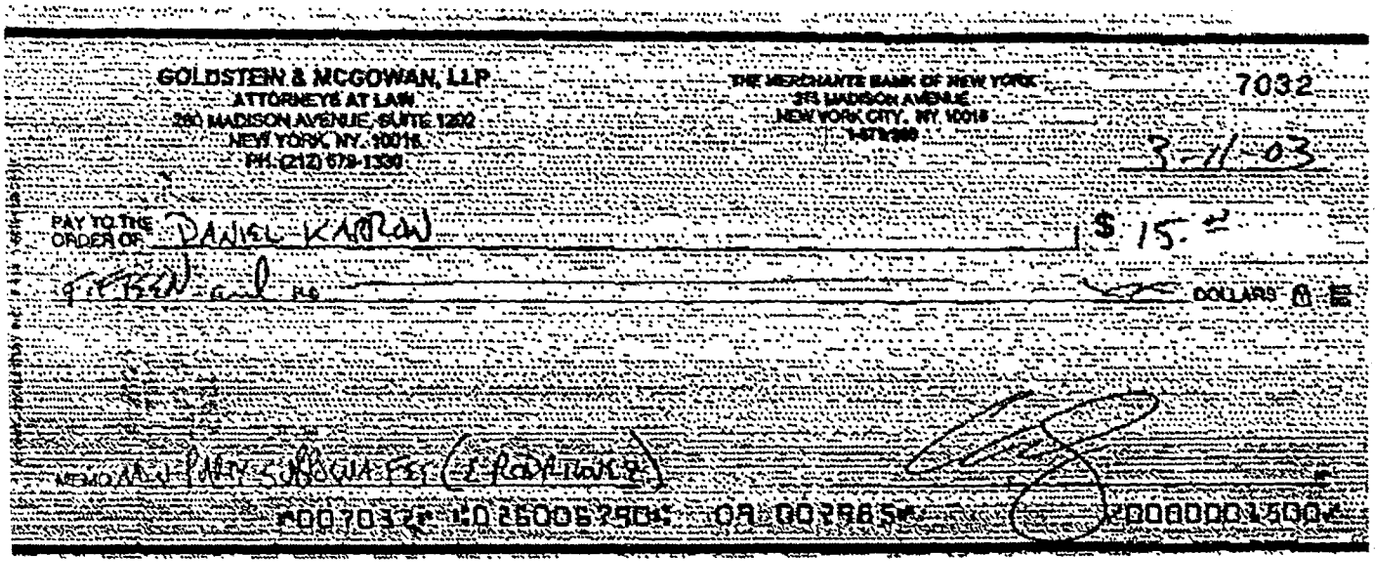
⑆255181⑈?150⑆310584916651⑈ 50 60-000000-1500⑈


03/25/93

5200418818

3463

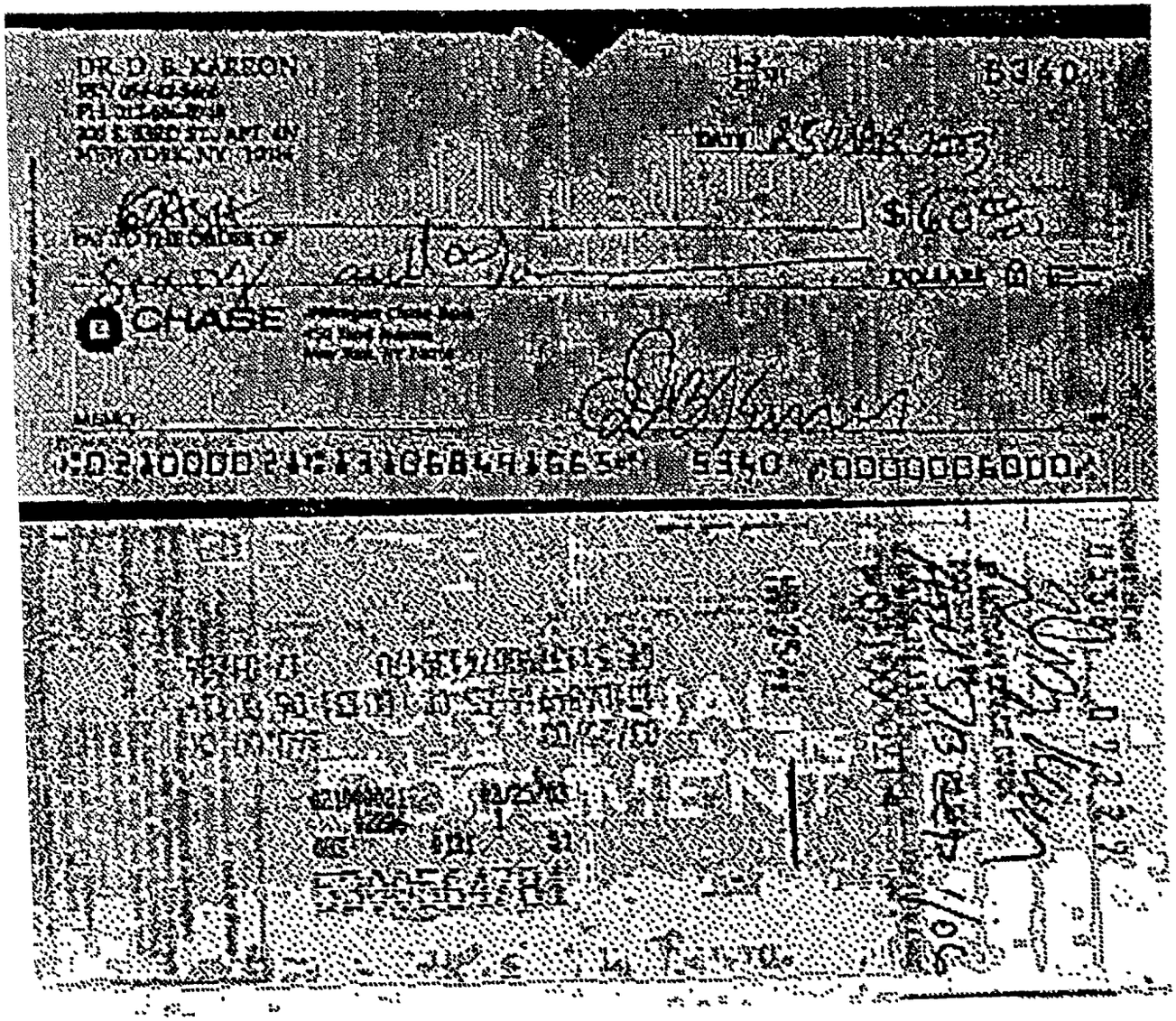
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418819 Posting date 25-MAR-03



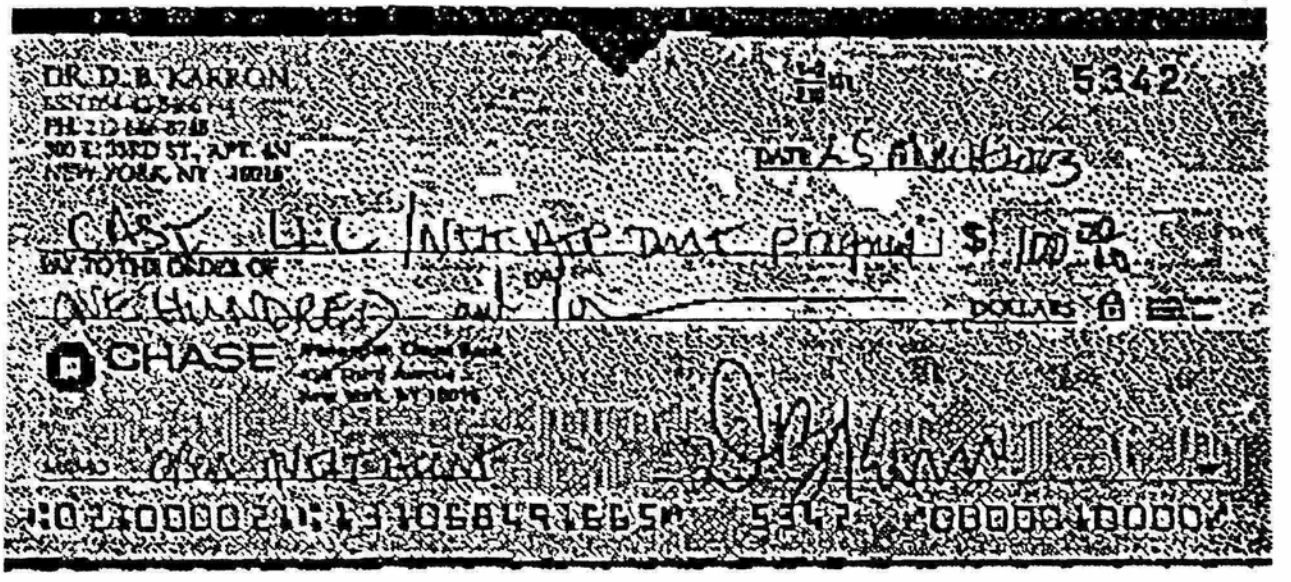
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1665

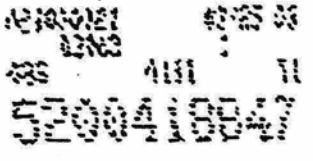
0052418819

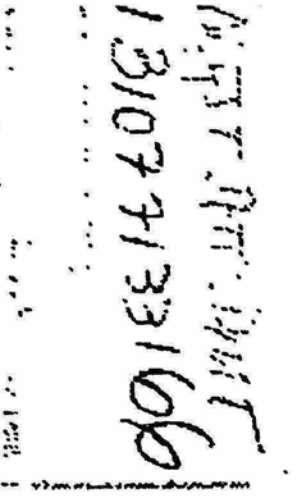
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053564781 Posting date 25-MAR-03

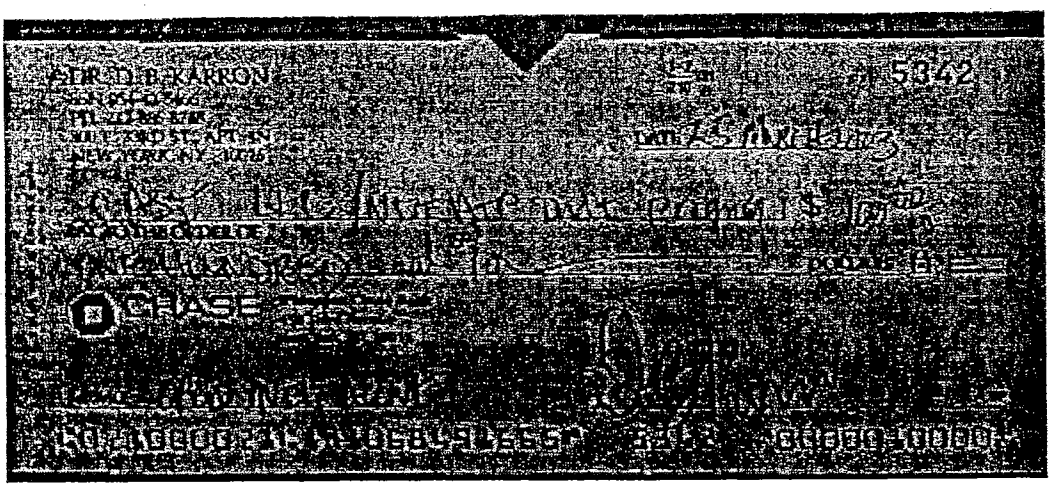


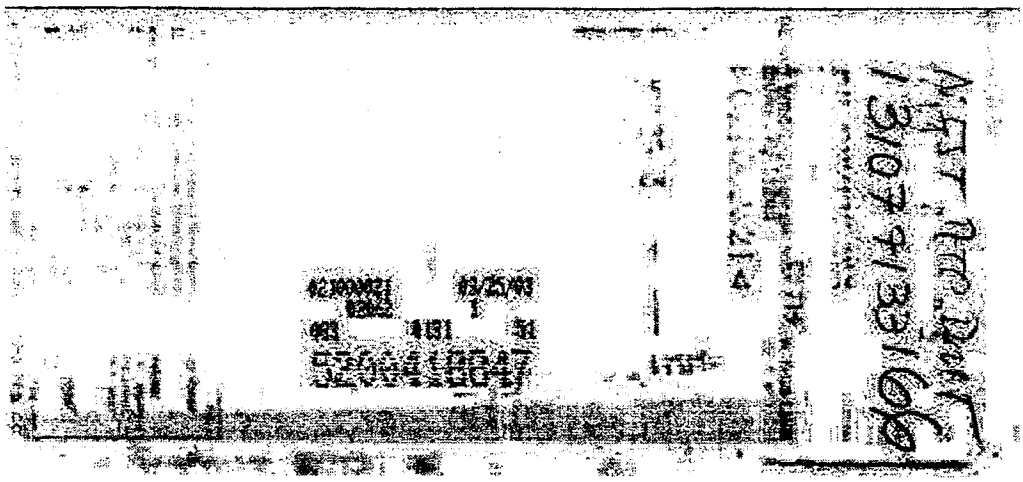
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418847 Posting date 25-MAR-03



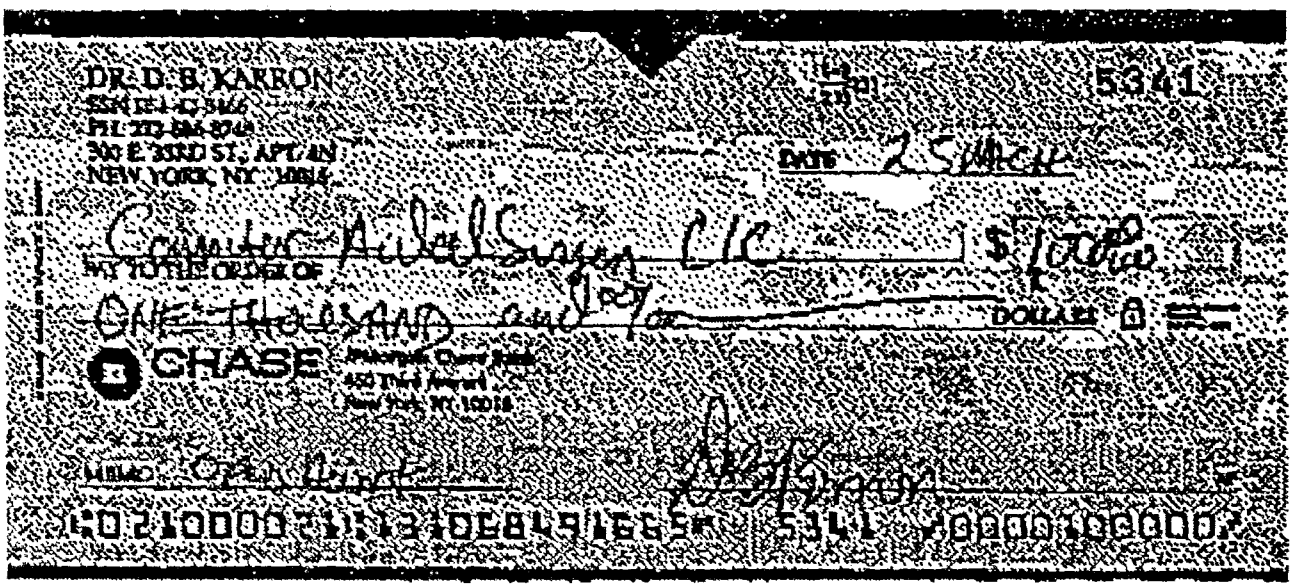




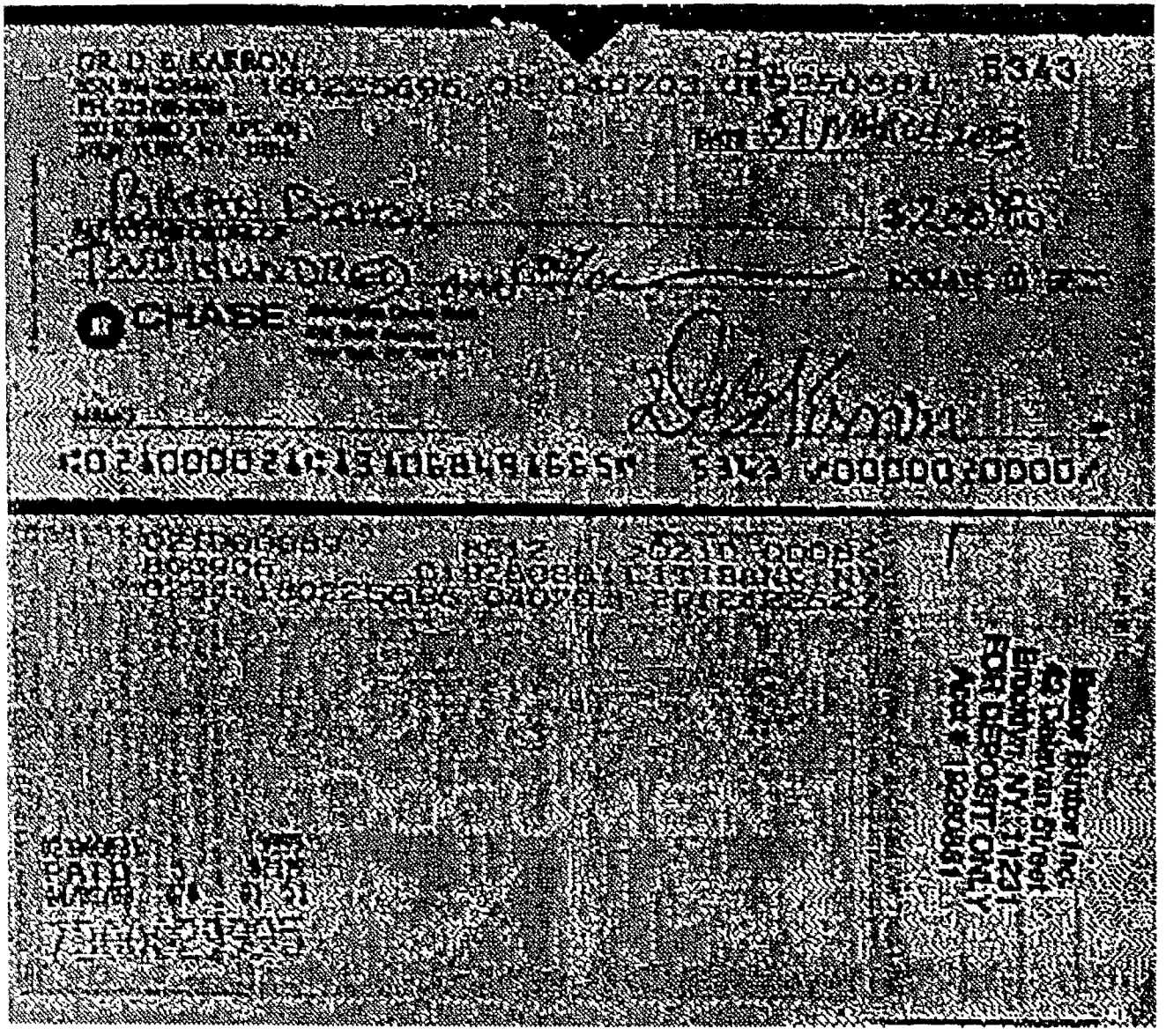

5342
CHASE


12/07/93

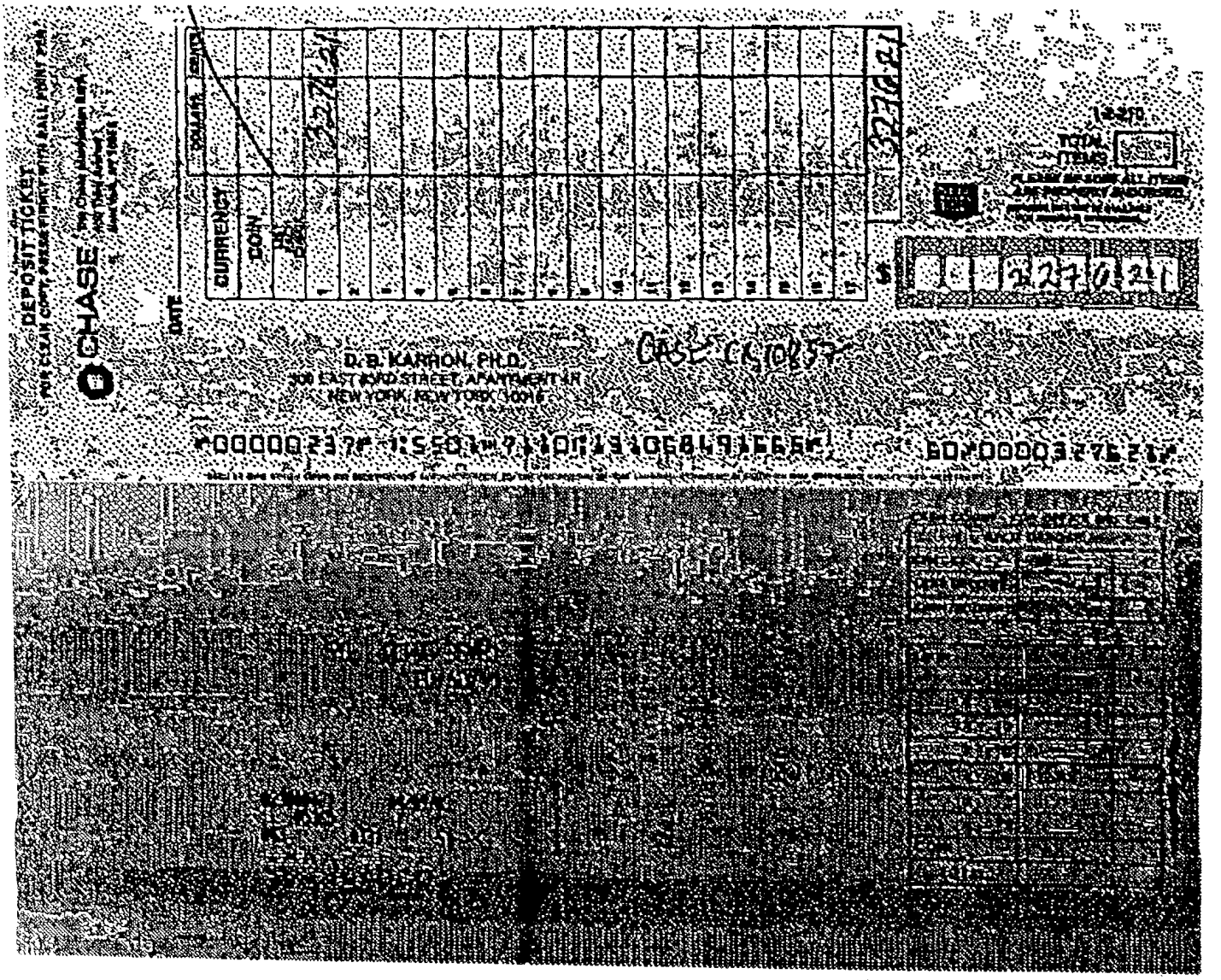
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052418849 Posting date 25-MAR-03



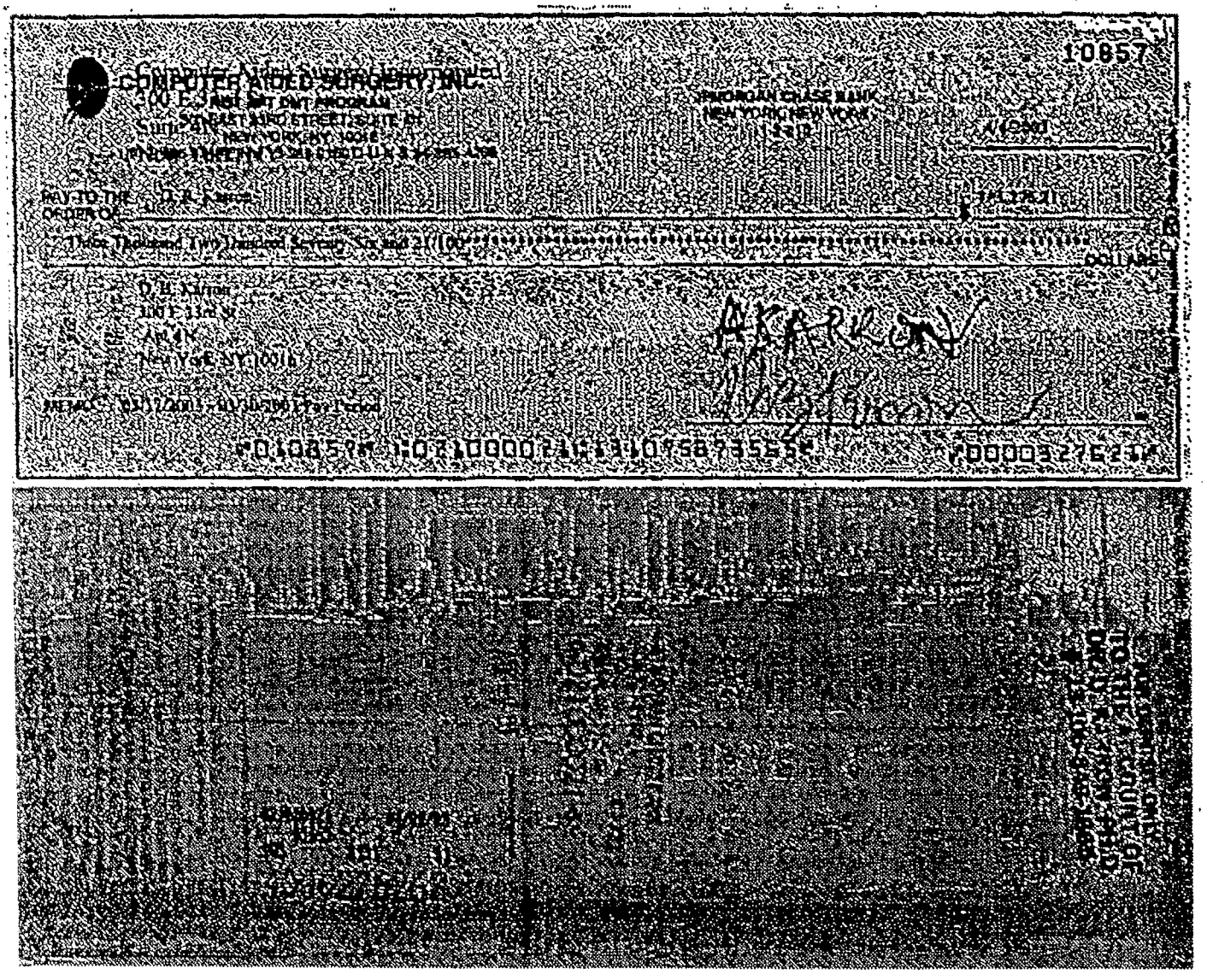
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073029995 Posting date 08-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040276261 Posting date 09-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040276262 Posting date 09-APR-03



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 28

IMPORTANT INFORMATION ABOUT YOUR STATEMENT

You were previously notified that on July 1st your monthly statement would contain images of your cancelled checks. Please note that the date has been changed to August 1st. Effective August 1st, you will automatically be enrolled in the Check Imaging program. An imaged check is a digital reproduction of the face of each of your paid checks in sequential order and will appear towards the back of your monthly statement. There is no charge for this service. Should you have any questions or wish to receive the original checks with your monthly statement, please notify us by June 30th by calling the number listed in the top right corner of your statement if you have not done so already.

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 3,367.46	$ 0.34
Select High Yield Savings	131-6062954-01	$ 429.06	$ 429.24
Total		**$ 3,796.52**	**$ 429.58**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	05/12	$ 654.00	$ 3,846.00
Total			**$ 654.00**	**$ 3,846.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 3,367.46	Average Balance	$ 1,189.87
Deposits and Credits	$ 18,173.83	Interest Earned for 32 Day(s)	$ 0.34
Checks, Withdrawals and Debits	$ 21,540.95	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 0.34**	Interest Credited in 2003	$ 1.28
		Interest Rate(s):	04/11 to 05/12 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
04/11	Deposit	$ 312.50
04/14	Advance-Overdraft Line Of CR # **** 9120	$ 108.26
04/15	Advance-Overdraft Line Of CR # **** 9120	$ 1,019.00
04/16	Deposit	$ 4,640.10

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 Dr D B Karron
(continued)

Deposits and Credits

Date	*Description*	*Amount*
04/16	ATM Transfer From Sav # 131-6062954-01; Card # **** 9170	
	Serial# 002613; 450 Third Ave, NY, NY (00131/02)	$ 200.00
04/18	Deposit	$ 4,123.25
05/02	Computer Aided S Payroll 050203	$ 3,852.50
05/06	Advance-Overdraft Line Of CR # **** 9120	$ 1,249.64
05/07	Advance-Overdraft Line Of CR # **** 9120	$ 1,050.00
05/09	Advance-Overdraft Line Of CR # **** 9120	$ 1,150.00
05/12	Deposit	$ 100.00
05/12	Advance-Overdraft Line Of CR # **** 9120	$ 368.24
05/12	Interest Credit	$ 0.34
	Total	**$ 18,373**

Withdrawals and Debits

Date	*Description*	*Amount*
04/10	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,000.00
04/10	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 1,000.00
04/11	Mbna America Online Pmt 041103	$ 139.63
04/11	American Express Elec Remit 041103	$ 23.60
04/11	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
04/15	Insufficient Funds Service Fee	$ 80.00
04/16	ATM Withdrawal; Card # **** 9170	
	Serial# 002610; 450 Third Ave, NY, NY (00131/02)	$ 60.00
04/19	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 3,500.29
04/21	ATM Withdrawal On 04/18; Card # **** 9170	
	Serial# 003583; 450 Third Ave, NY, NY (00131/02)	$ 100.00
04/23	Mbna America Online Pmt 042303	$ 700.00
04/23	Discover Smart Chk 042303	$ 8.99
04/24	ATM Transfer To Sav # 131-6062954-01; Card # **** 9170	
	Serial# 008106; 450 Third Ave, NY, NY (00131/06)	$ 200.00
04/25	ATM Withdrawal On 04/24; Card # **** 9170	
	Serial# 008105; 450 Third Ave, NY, NY (00131/06)	$ 60.00
04/30	ATM Withdrawal; Card # **** 9170	
	Serial# 007101; 450 Third Ave, NY, NY (00131/02)	$ 60.00
05/05	Chase Mc 1872 Bill Pay 050503	$ 2,000.00
05/06	Mbna America Online Pmt 050603	$ 1,023.62
	Total	**$ 9,986.13**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1185	04/25	$ 200.00	1197	04/29	$ 130.00	1211	05/05	$ 55.00
1188*	04/11	$ 350.00	1198	04/24	$ 55.00	1212	05/12	$ 408.24
1189	04/15	$ 108.14	1200*	05/05	$ 1,000.00	5344*	04/15	$ 50.00
1190	04/15	$ 200.00	1201	04/23	$ 151.01	5345	04/15	$ 33.60
1191	04/14	$ 1,189.99	1202	04/25	$ 409.40	5346	05/07	$ 50.00
1192	04/15	$ 666.38	1204*	04/22	$ 650.00	5347	05/05	$ 80.00
1193	04/15	$ 2,000.00	1205	05/07	$ 1,000.00	5348	05/09	$ 150.00
1194	04/15	$ 408.24	1207*	05/09	$ 1,000.00	5350*	05/12	$ 60.00
1195	04/11	$ 55.00	1208	05/06	$ 983.83			
1196	04/15	$ 55.99	1210*	05/05	$ 55.00			

** indicates gap in check sequence*

Total (28 checks) **$ 11,554.82**

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 Dr D B Karron
(continued)

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/11	$ 1,081.73	04/19	$ 2,819.71	04/25	$ 285.31	05/06	$ 0.00
04/14	$ 0.00	04/21	$ 2,719.71	04/29	$ 155.31	05/07	$ 0.00
04/15	$ 2,583.35 -	04/22	$ 2,069.71	04/30	$ 95.31	05/09	$ 0.00
04/16	$ 2,196.75	04/23	$ 1,209.71	05/02	$ 3,947.81	05/12	$ 0.34
04/18	$ 6,320.00	04/24	$ 954.71	05/05	$ 757.81		

Select High Yield Savings Account # 131-6062954-01 Daniel Karron

Summary				
	Opening Balance	$ 429.06	Average Balance	$ 380.00
	Deposits and Credits	$ 200.18	Interest Earned for 32 Day(s)	$ 0.18
	Checks, Withdrawals and Debits	$ 200.00	Annual Percentage Yield Earned	0.54%
	Ending Balance	**$ 429.24**	Interest Credited in 2003	$ 4.32
			Interest Rate(s):	04/11 to 05/12 at 0.55%

Deposits and Credits

Date	Description	Amount
04/24	ATM Transfer From Chk # 131-0684916-65; Card # **** 9170 Serial# 008106; 450 Third Ave, NY, NY (00131/06)	$ 200.00
05/12	Interest Credit	$ 0.18
	Total	**$ 200.18**

Withdrawals and Debits

Date	Description	Amount
04/16	ATM Transfer To Chk # 131-0684916-65; Card # **** 9170 Serial# 002613; 450 Third Ave, NY, NY (00131/02)	$ 200.00
	Total	**$ 200.00**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
04/16	$ 229.06	04/24	$ 429.06	05/12	$ 429.24		

Monthly Fee

A $30.00 fee was deducted from your account on 04/11 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $5,415.87. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Busine Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepanci Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSI LENDE

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.

B. ADD any deposits not yet shown on your statement. +

C. TOTAL (A and B above).

D. SUBTRACT total items outstanding (from chart at left). —

E. BALANCE (should equal your checkbook balance).

If you have any questions about your accounts, call the customer service number on the front of your statemer

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

This Spring, Win a Night on the Town

Dr D B Karron

Every time you use your Chase Banking Card with the MasterCard(R) logo for purchases made between 4/1/03 and 5/31/03, MasterCard will give you the chance to win a night on the town anywhere in the U.S. during the Debit MasterCard(R) Priceless Night on the Town Sweepstakes. Over 1,000 prizes in all.

For more information, visit www.mastercard.com.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Pay Bills Automatically with Your Chase Banking Card!!!

Did you know you can pay bills automatically with your Chase Banking Card with the MasterCard® logo?

More and more merchants are offering the convenience of automatic bill payment. From cable TV and utilities to Internet service and Insurance premiums, setting up automatic bill payment using your Card is an easy way to make more time for what matters most. Your payment will automatically be deducted from your Chase checking account and will always be on time. Best of all, you'll never incur late fees or service interruptions.

For more information, check out: www.chase.com/autopay

Small business owners – get a dedicated Relationship Manager when you combine your business and personal banking and qualify for BusinessPlus®!

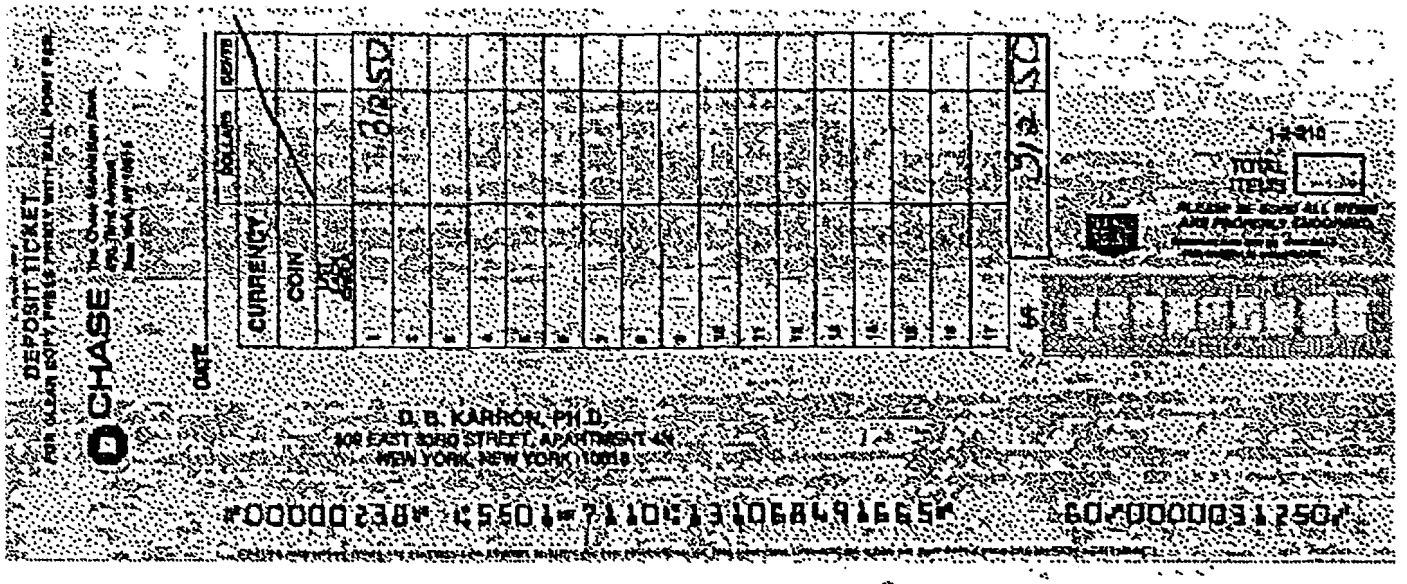
With BusinessPlus, you are recognized and rewarded for your total Chase relationship, both business and personal. By doing more business with Chase you'll enjoy more benefits:

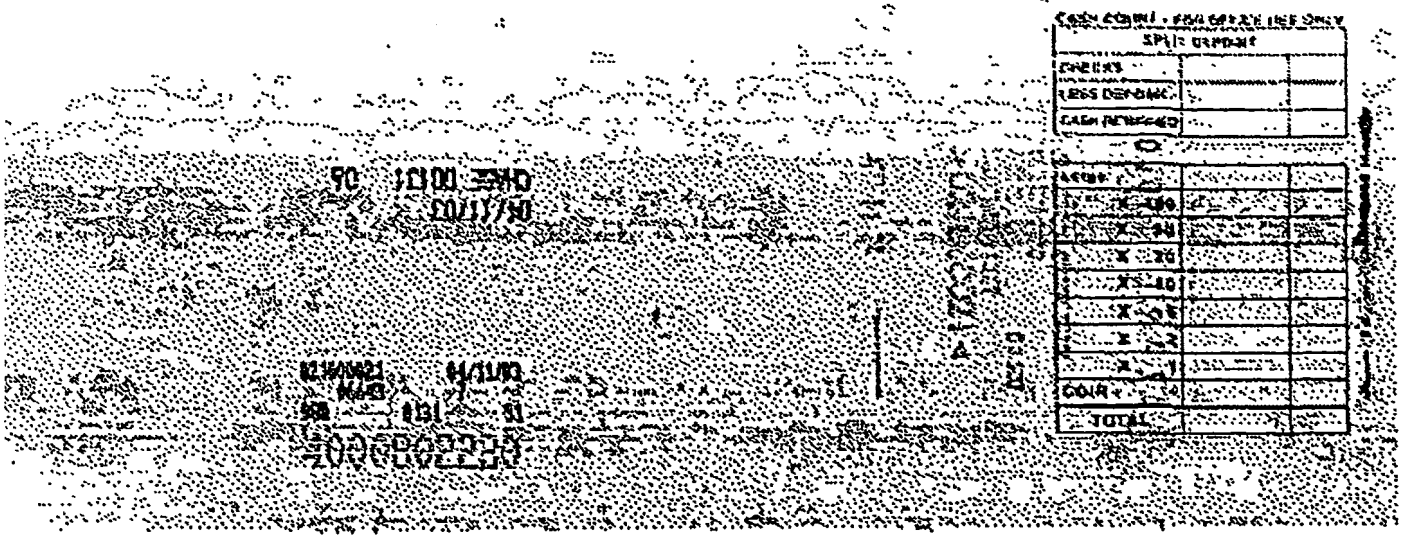
- **A Relationship Manager who understands your business and personal financial needs**
- **The convenience of access to your business and personal accounts 24/7**
- **Transaction fees are lowered or eliminated**
- **Better rates on savings and business loans**
- **Local check deposits clear the next business day**

No other bank has it. Get BusinessPlus today. Eligibility requirements apply. Stop by a branch and speak to a Small Business Representative, call 1-800-CHASE 24, or visit us online at:chase.com/smallbusiness

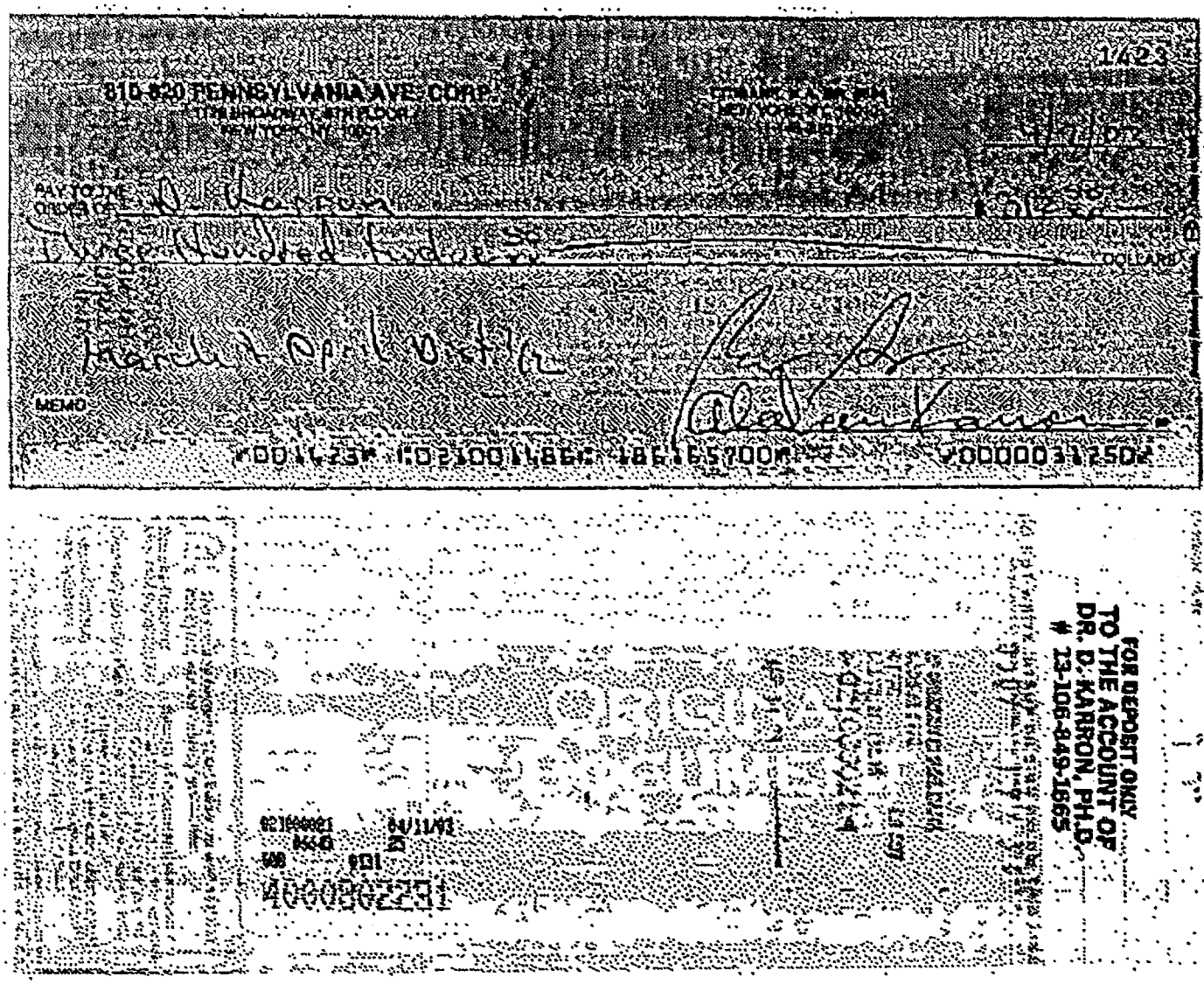
THE SMALL BUSINESS TEAM AT CHASE℠

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040802230 Posting date 11-APR-03

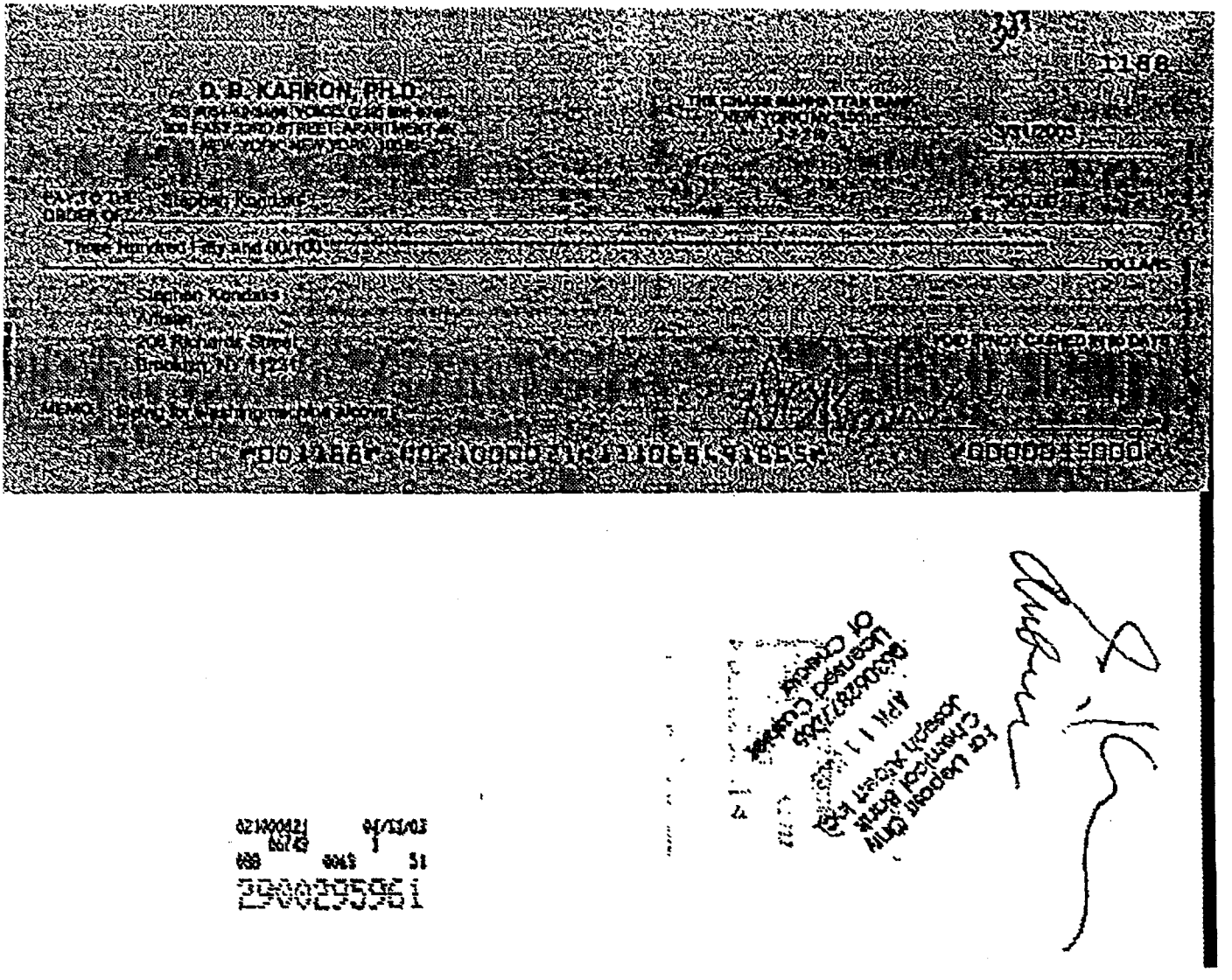




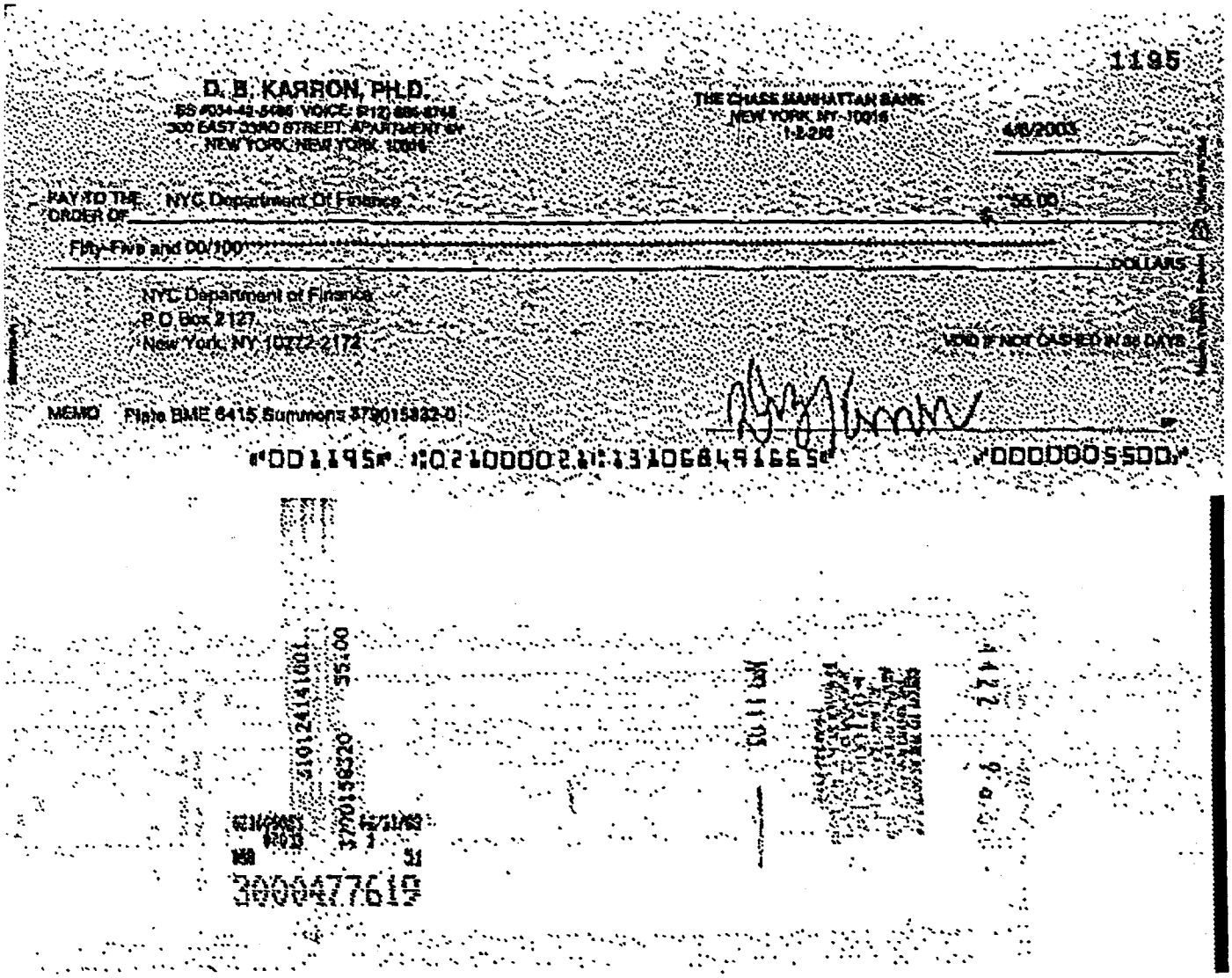
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040802231 Posting date 11-APR-03



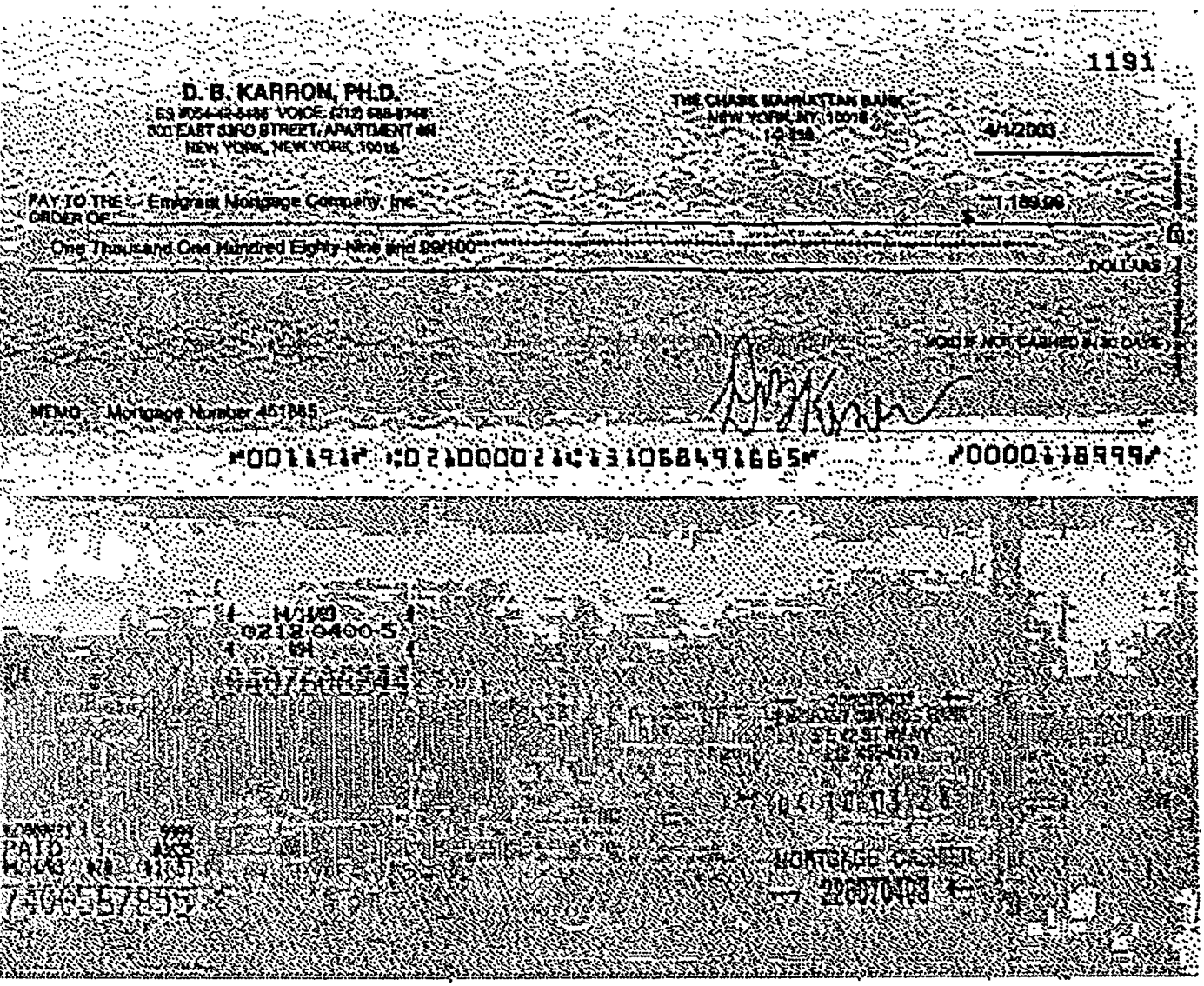
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029295961 Posting date 11-APR-03



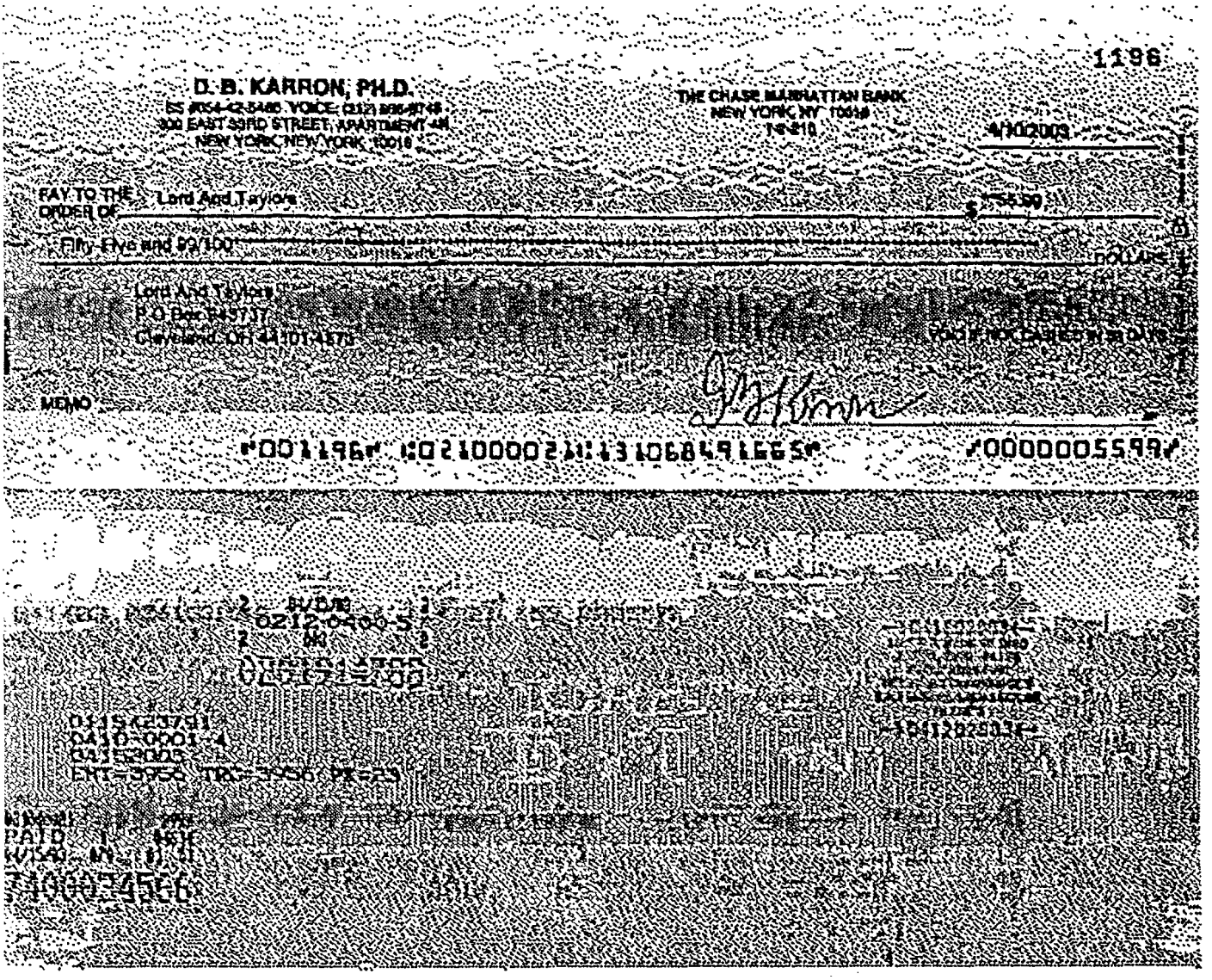
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030477619 Posting date 11-APR-03



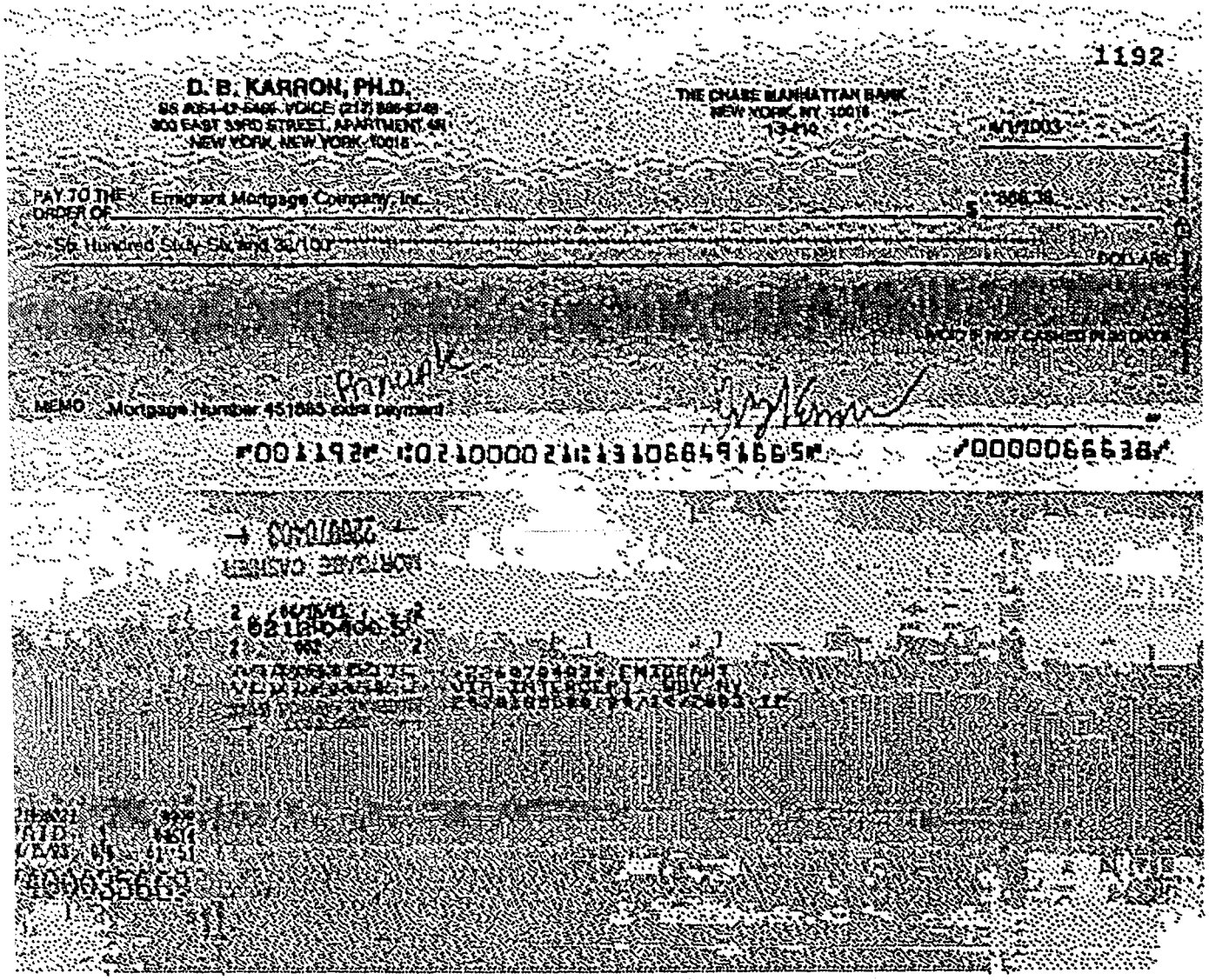
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074567855 Posting date 14-APR-03



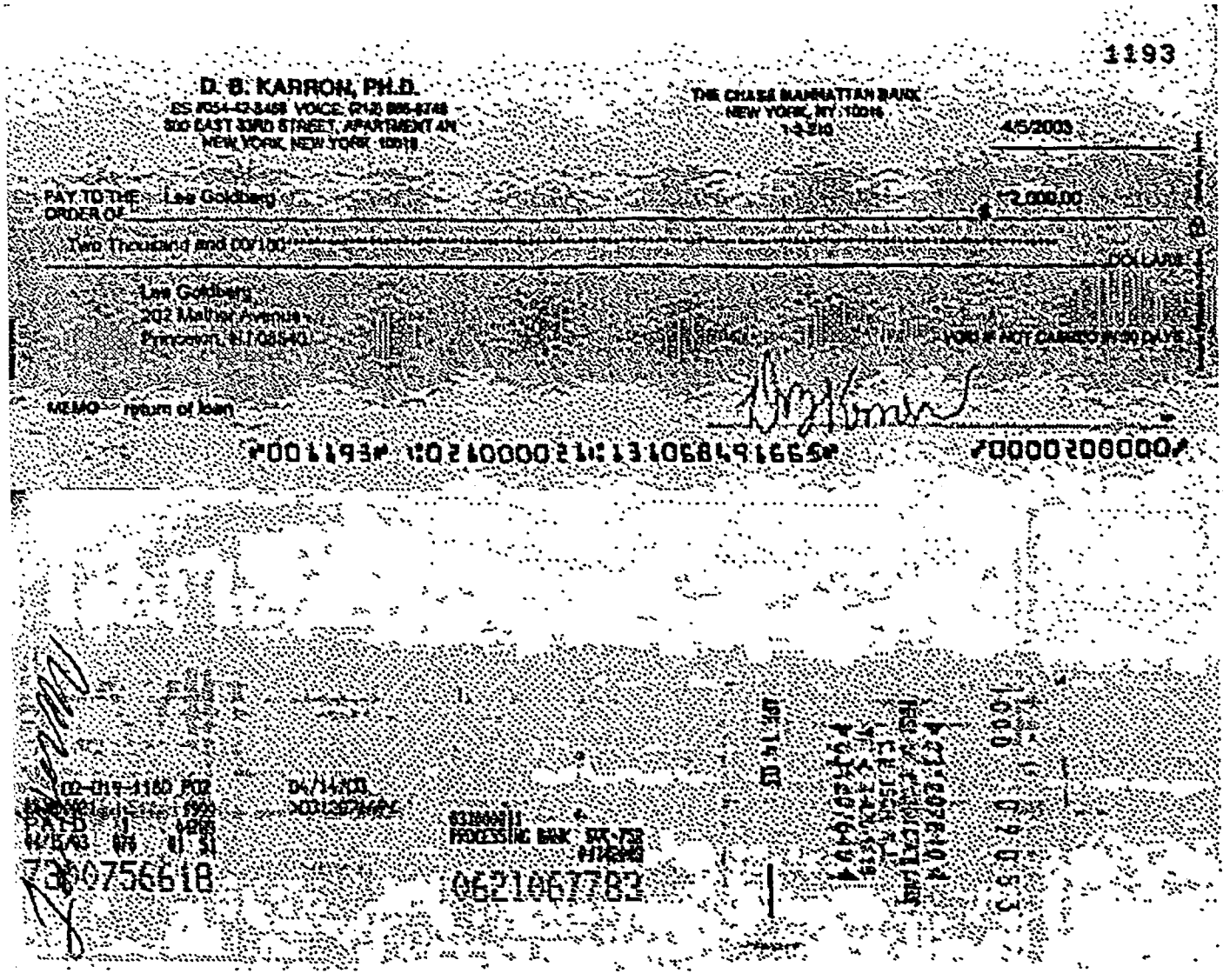
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074034566 Posting date 15-APR-03



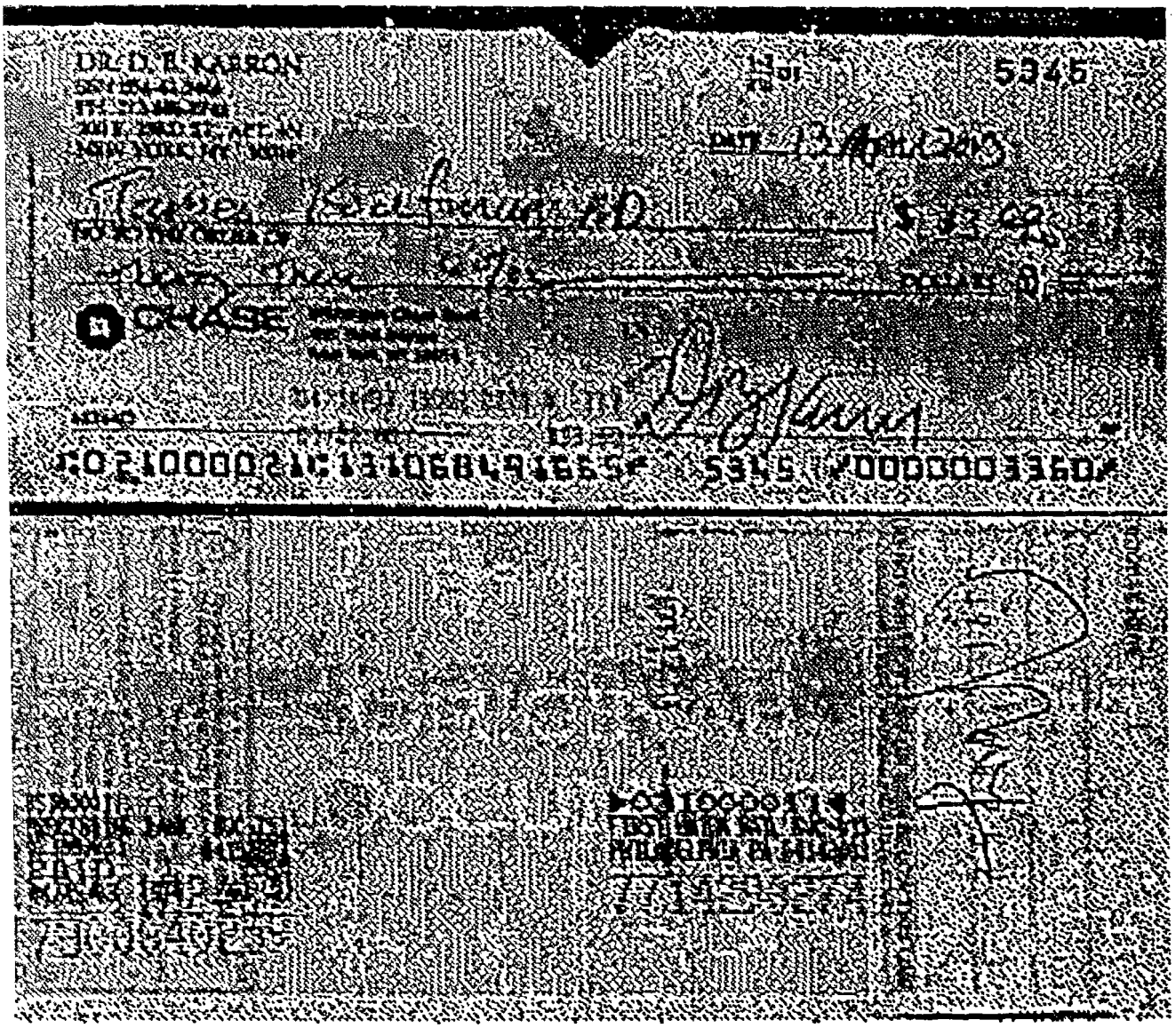
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074035669 Posting date 15-APR-03



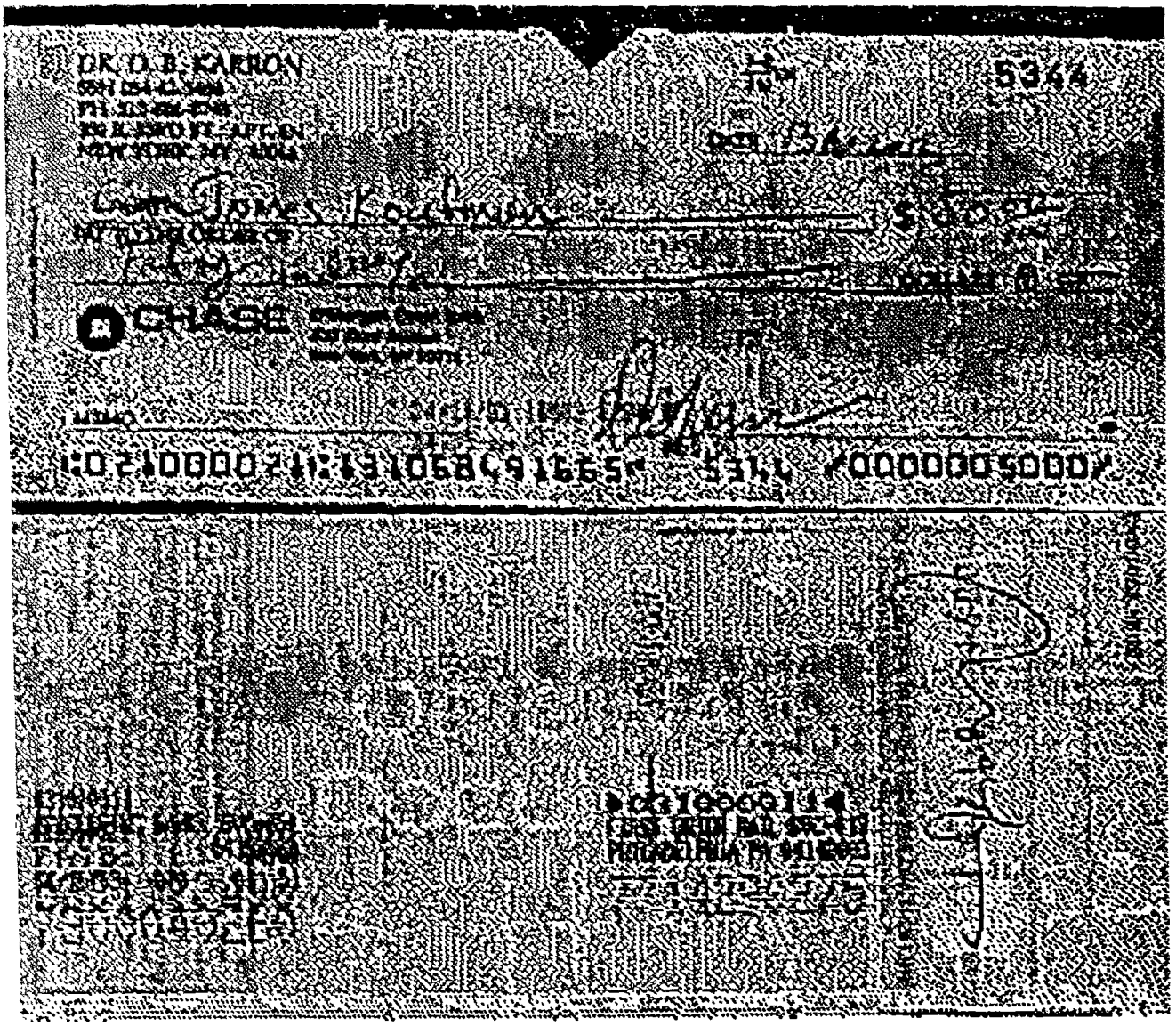
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073756618 Posting date 15-APR-03



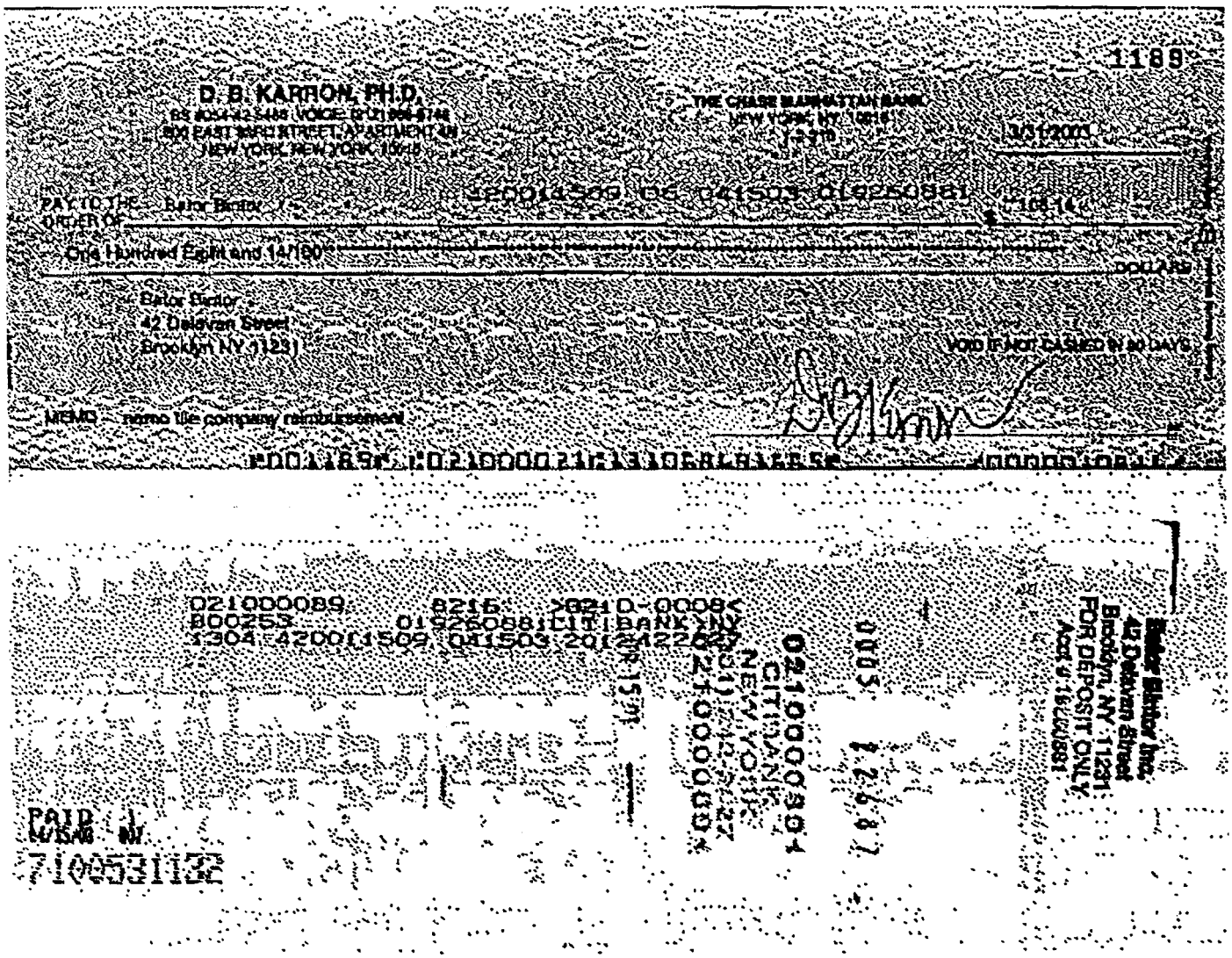
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073040259 Posting date 15-APR-03



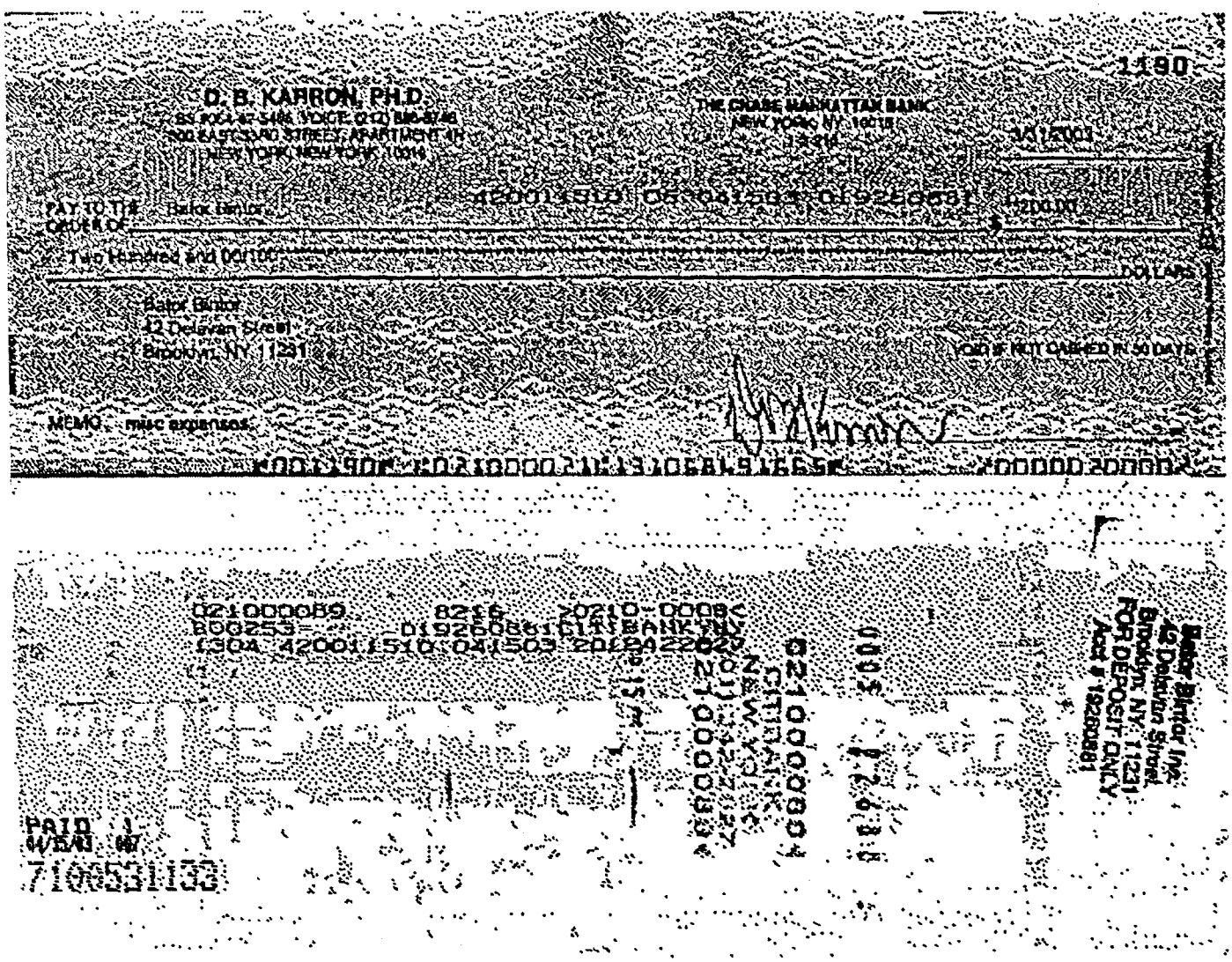
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073040260 Posting date 15-APR-03



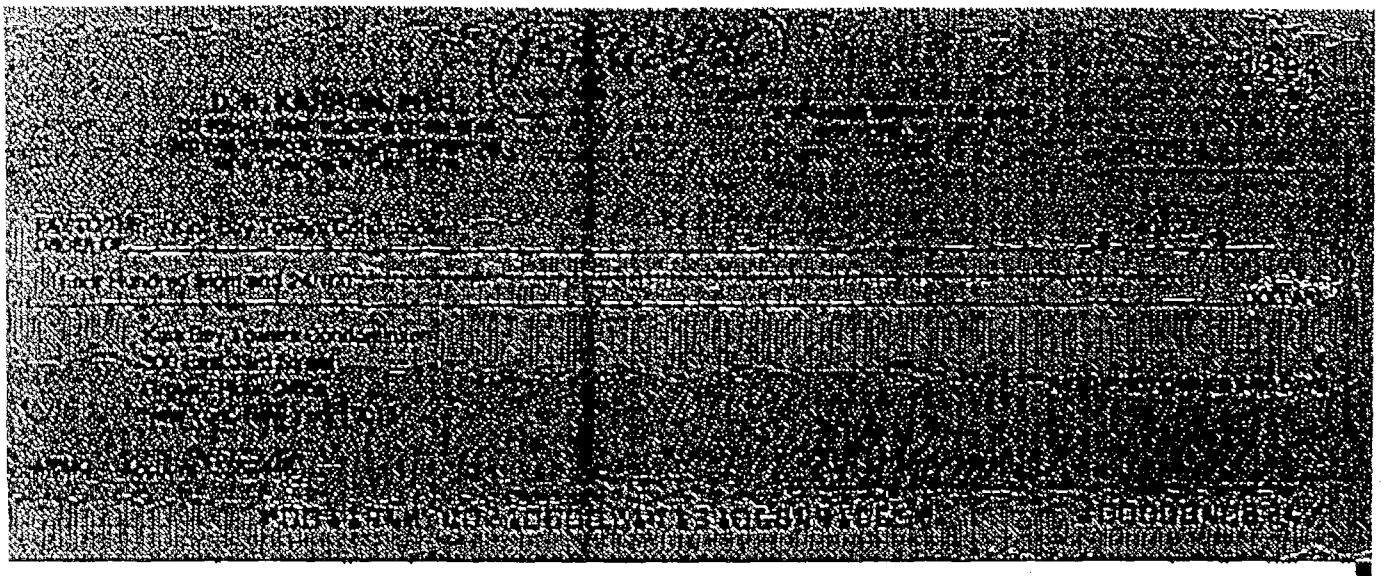
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012726927 Posting date 15-APR-03

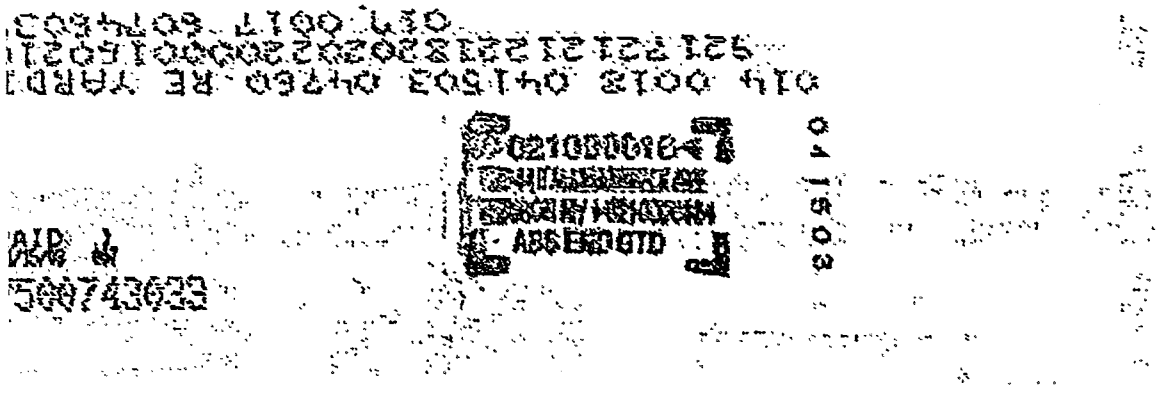


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012726928 Posting date 15-APR-03

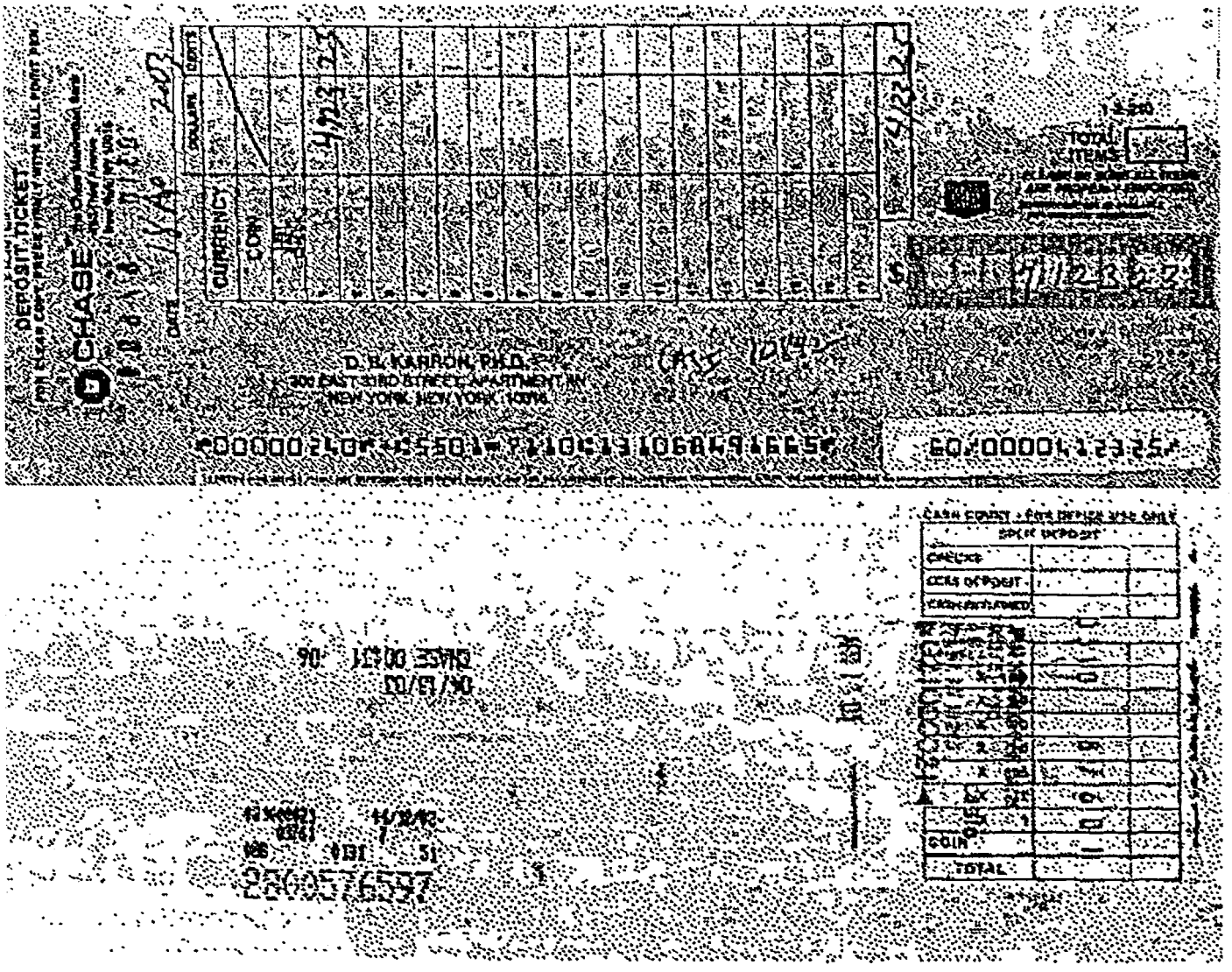


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012804295 Posting date 15-APR-03

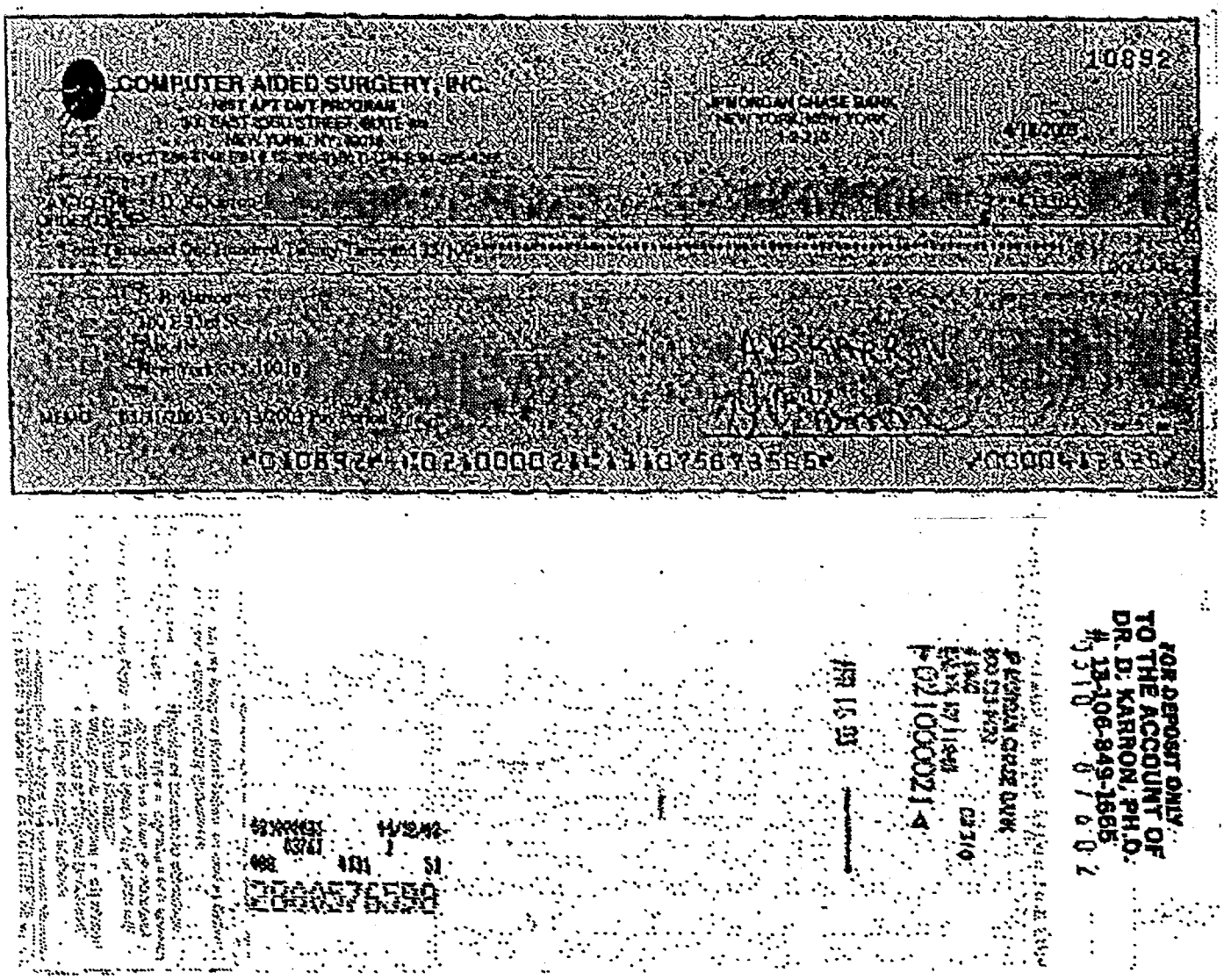




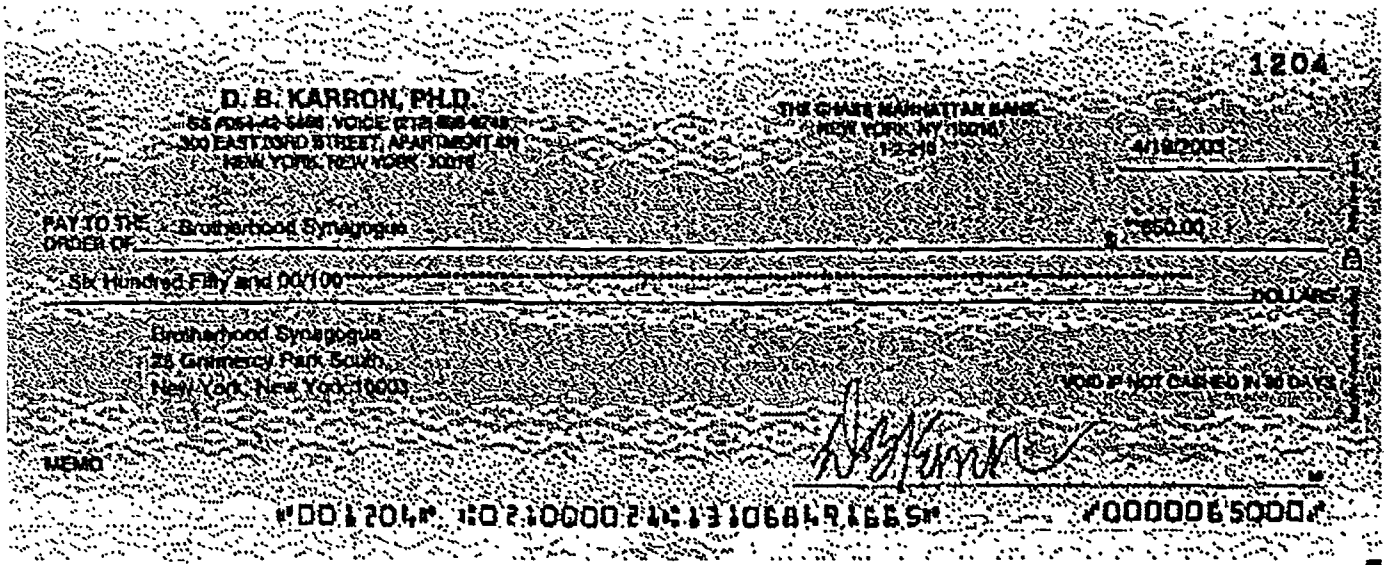
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028576597 Posting date 18-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028576598 Posting date 18-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030259161 Posting date 22-APR-03



1204

D. B. KARRON, PH.D.
55 FORTY-NINE VOICE: (212) 838-4748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10046
12-210

4/18/2003

PAY TO THE ORDER OF Brotherhood Synagogue $ *650.00

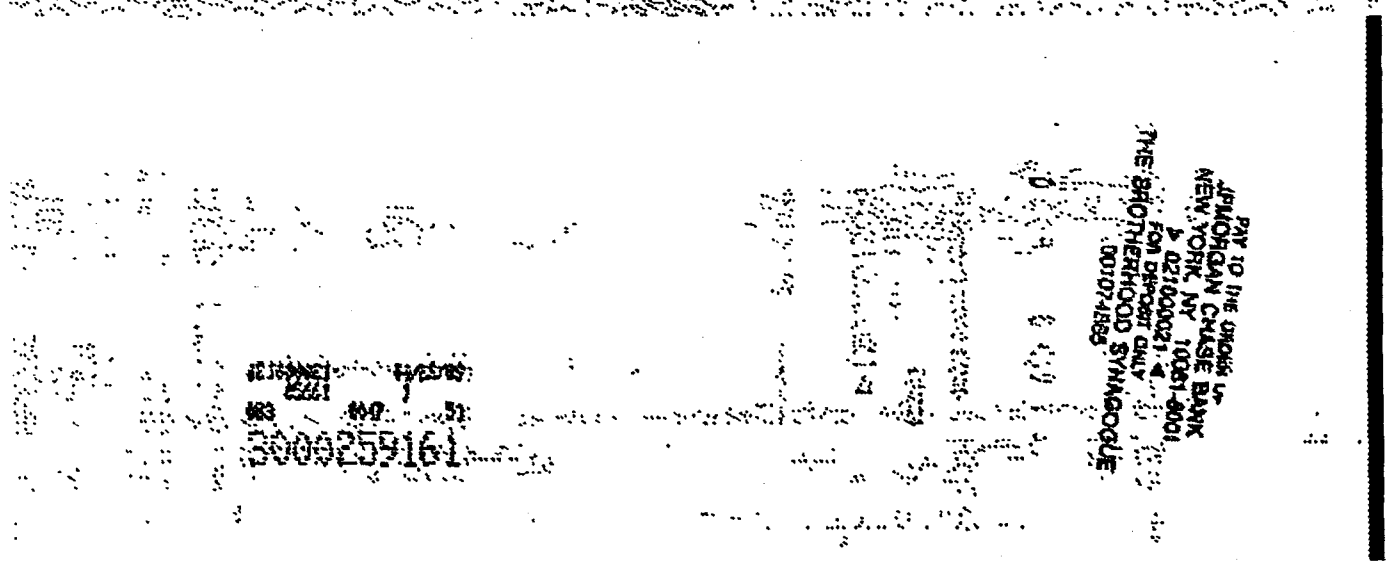
Six Hundred Fifty and 00/100 DOLLARS

Brotherhood Synagogue
28 Gramercy Park South
New York, New York 10003

VOID IF NOT CASHED IN 90 DAYS

MEMO

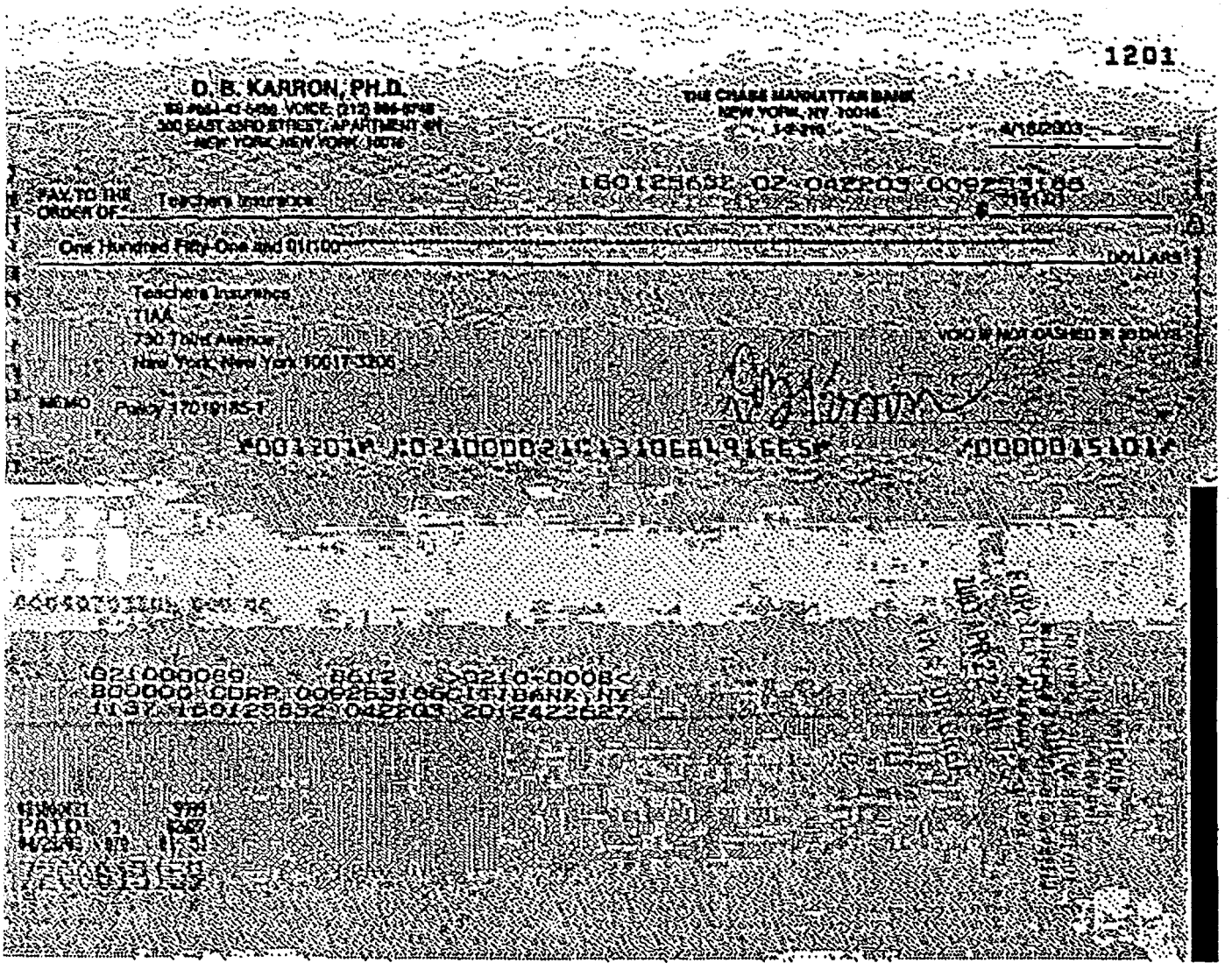
⑈001204⑈ ⑆021000021⑆ 310684166⑈ ⑈000065000⑈



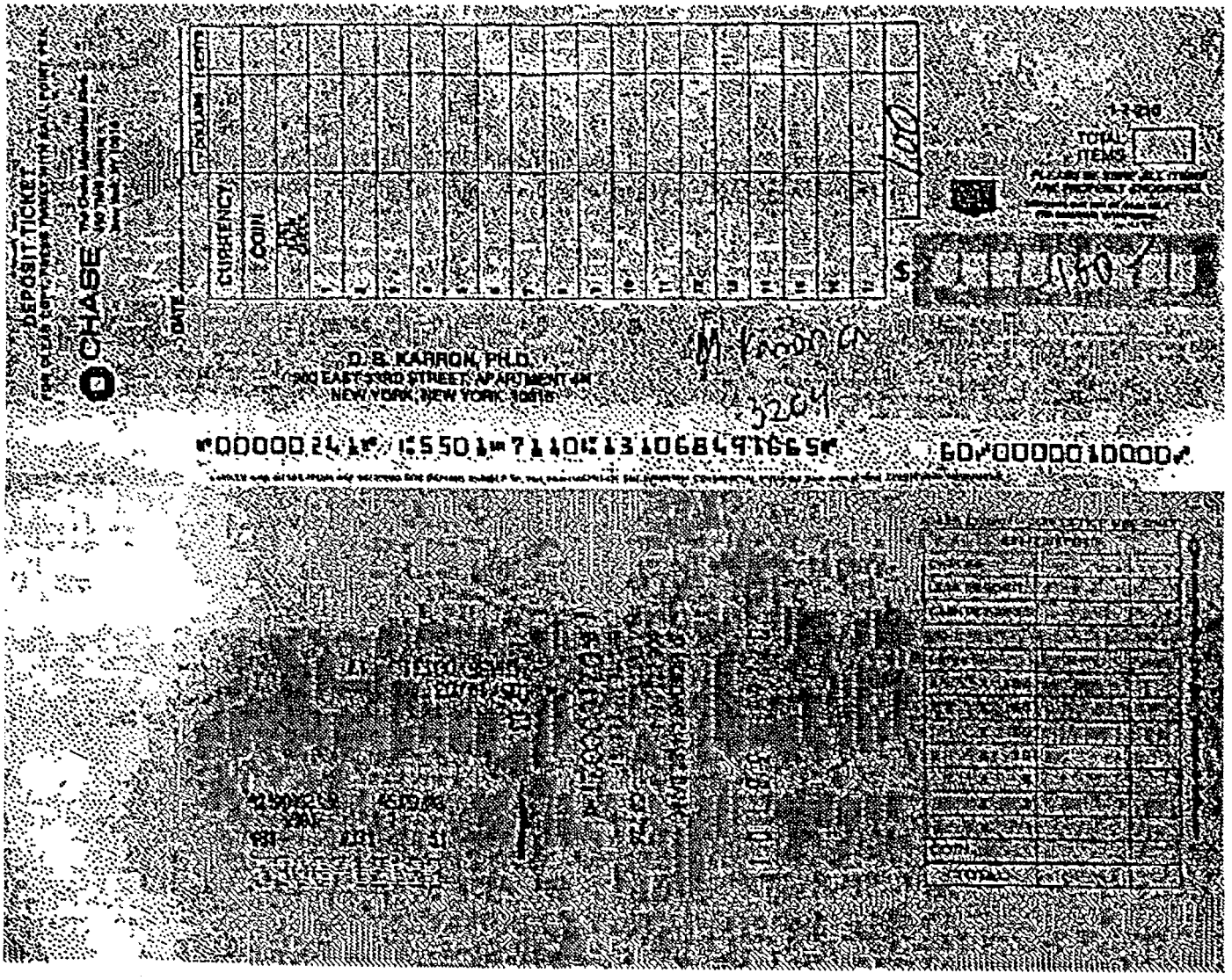
PAY TO THE ORDER OF
JPMORGAN CHASE BANK
NEW YORK, NY 10081-8001
⑆021000021⑆ 4
FOR DEPOSIT ONLY
THE BROTHERHOOD SYNAGOGUE
00107-1663

0030259161

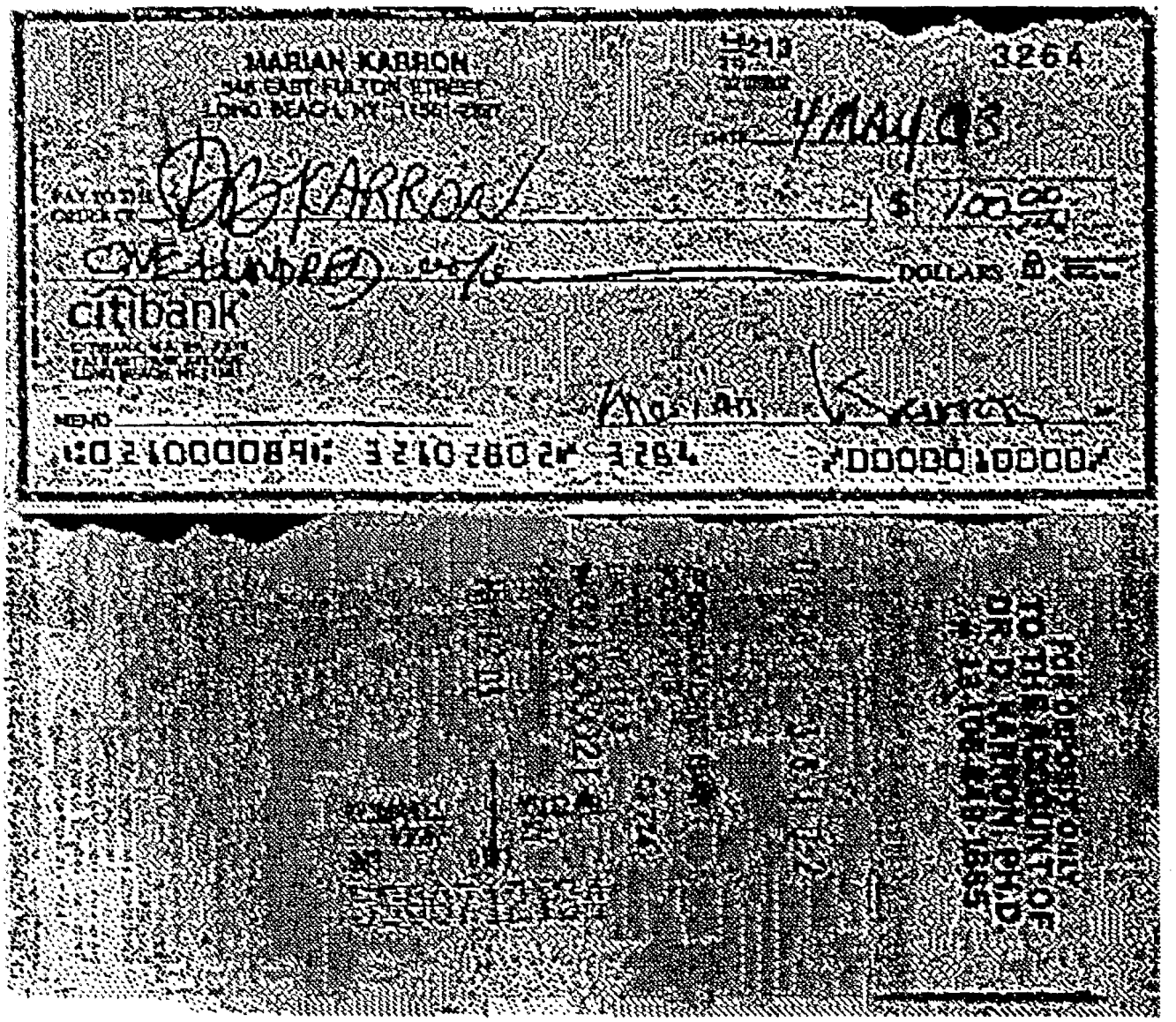
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072013159 Posting date 23-APR-03



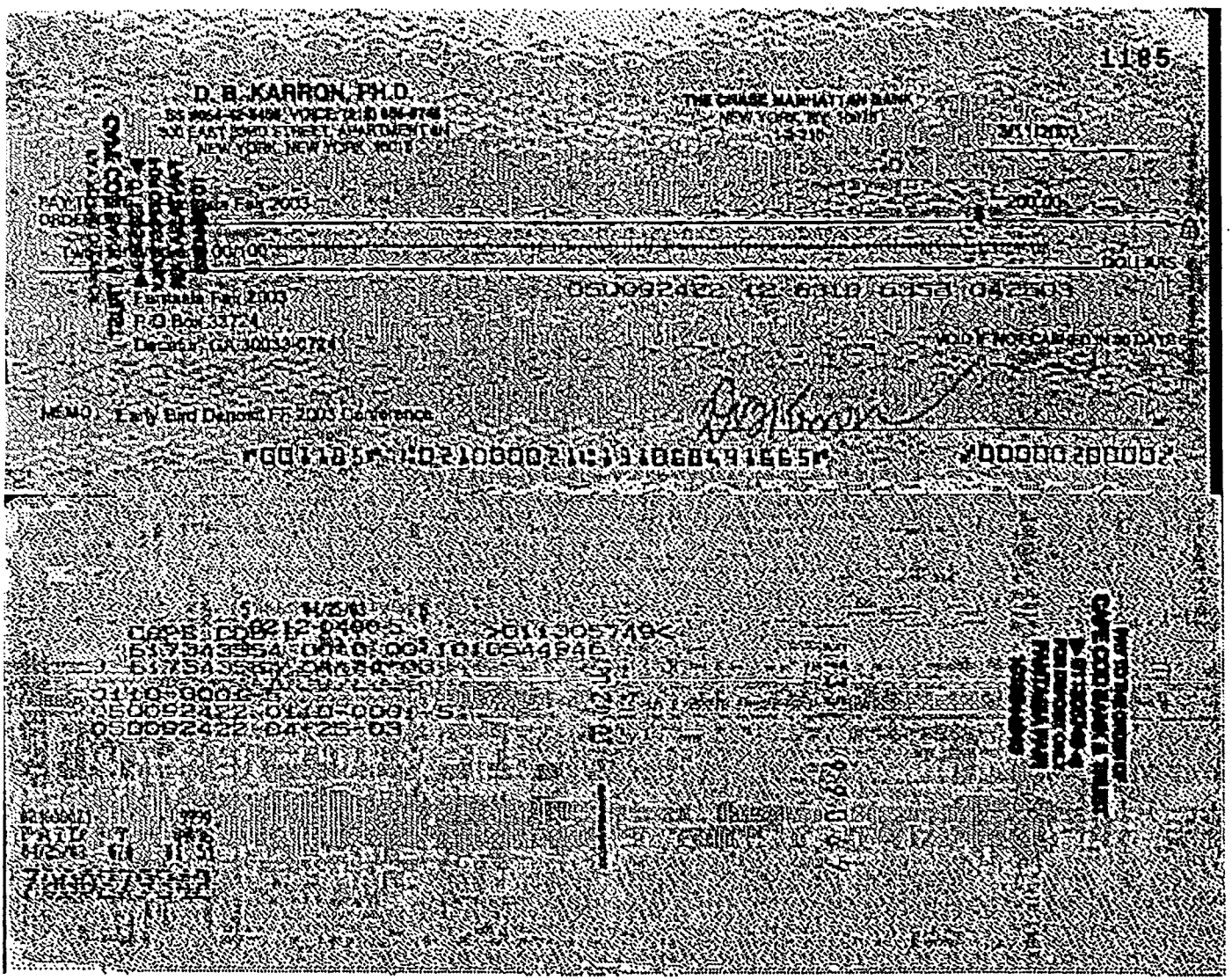
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053712133 Posting date 12-MAY-03



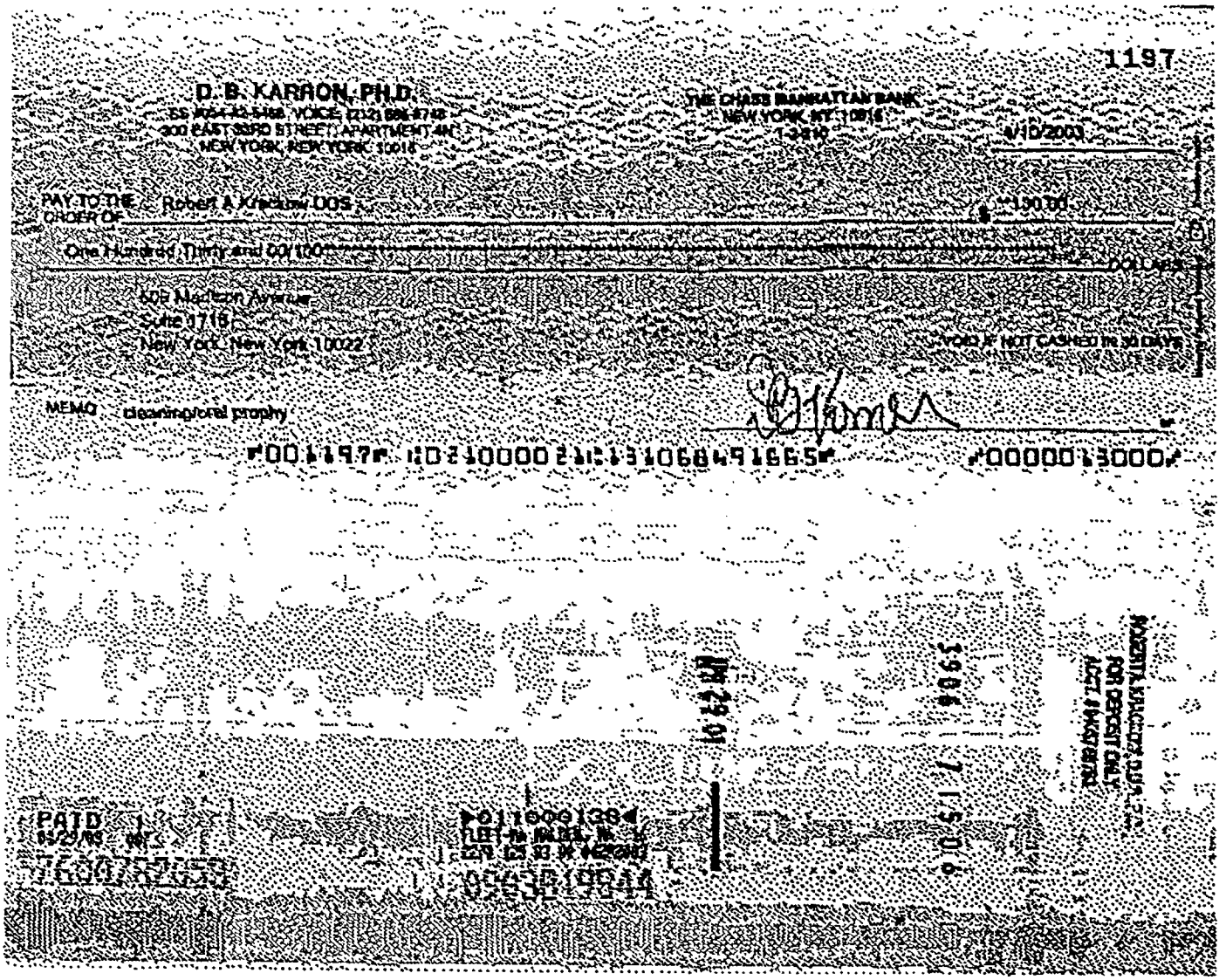
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053712134 Posting date 12-MAY-03



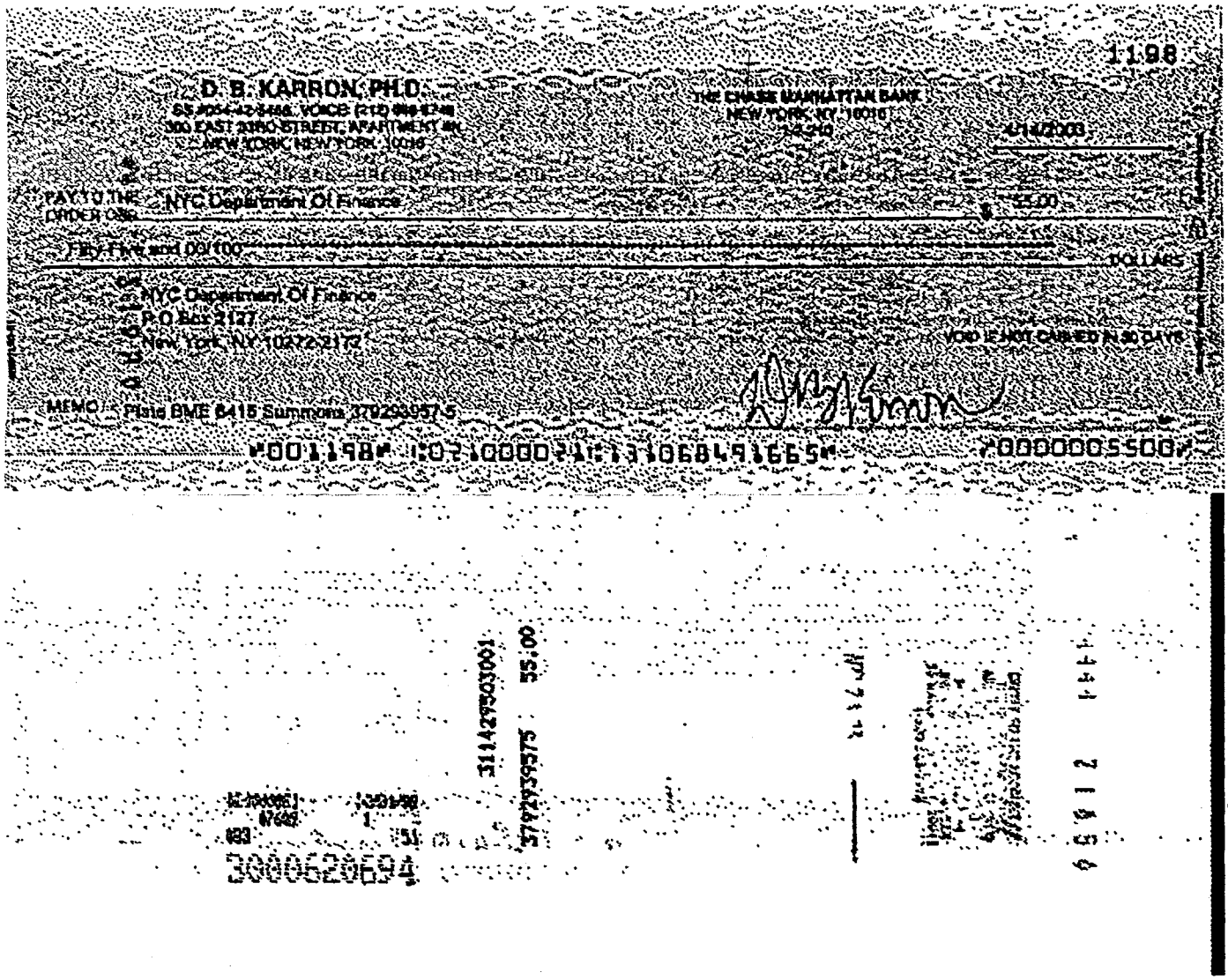
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0070279342 Posting date 25-APR-03



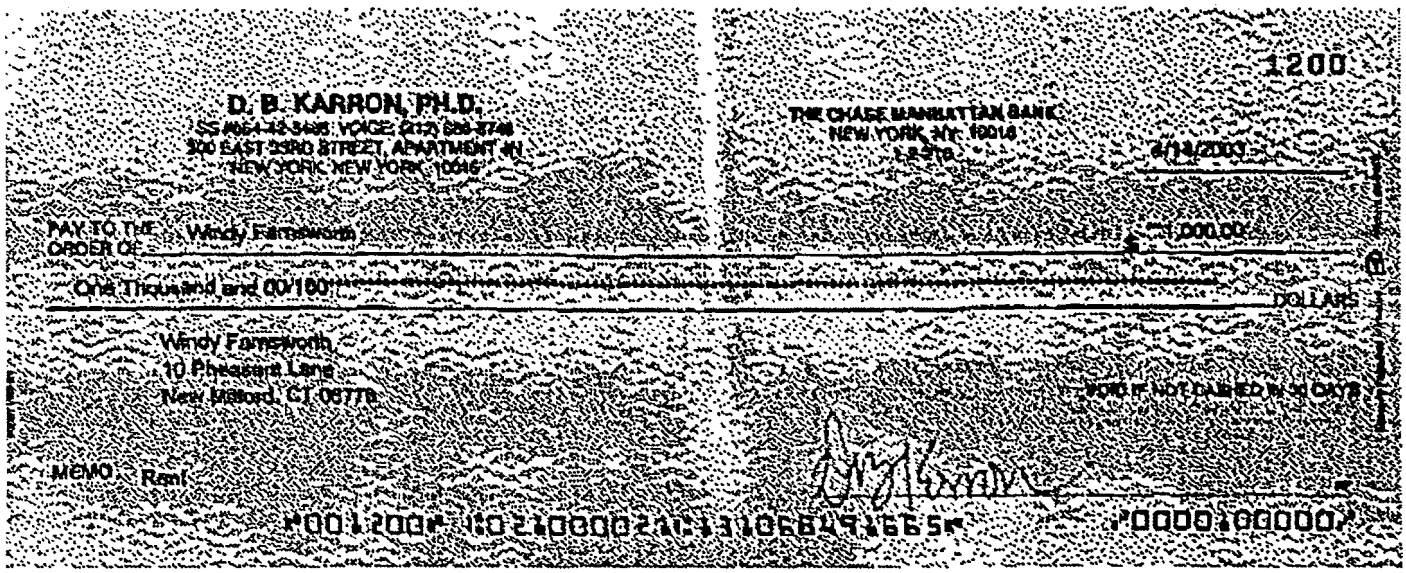
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012030076 Posting date 29-APR-03



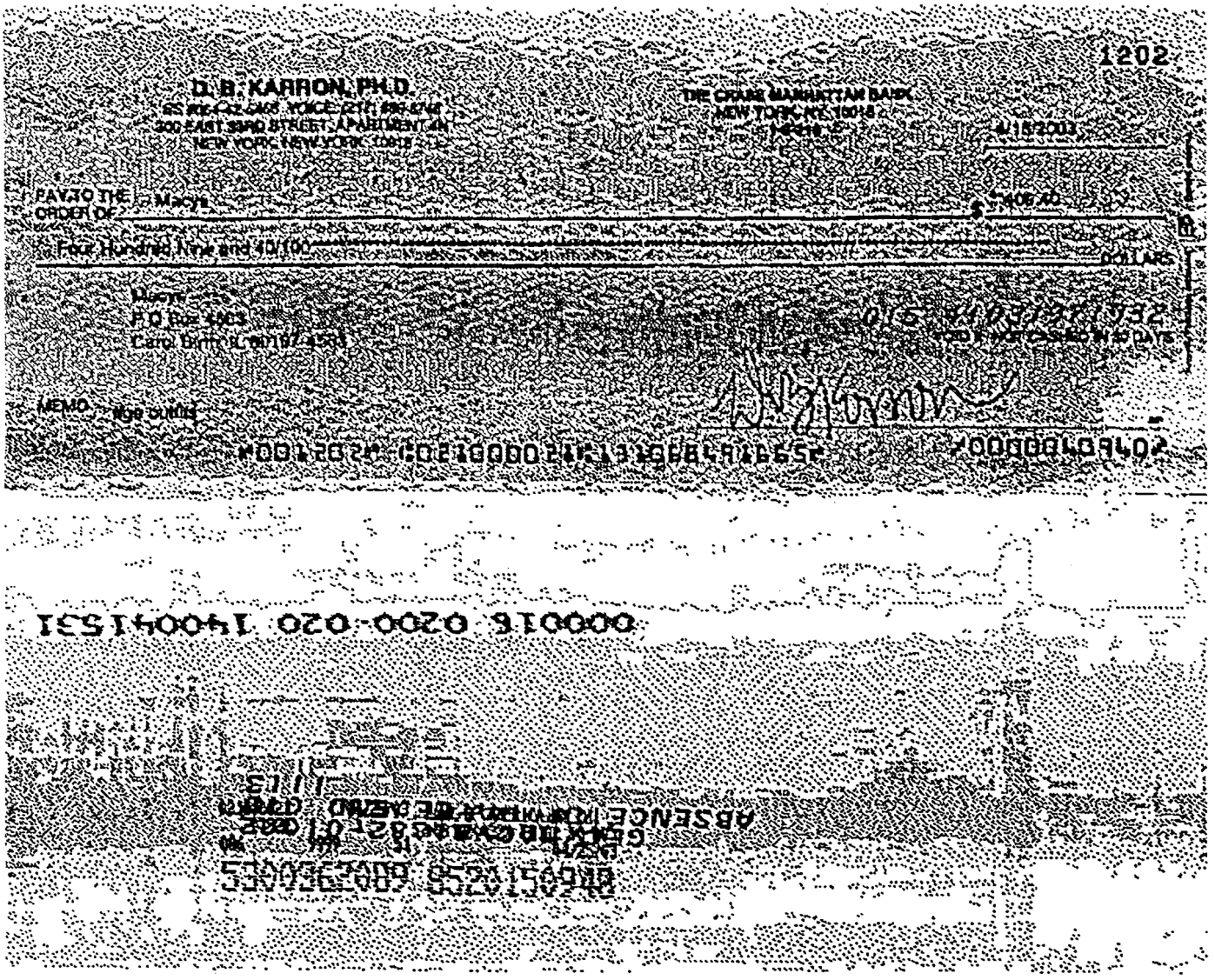
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030620694 Posting date 24-APR-03



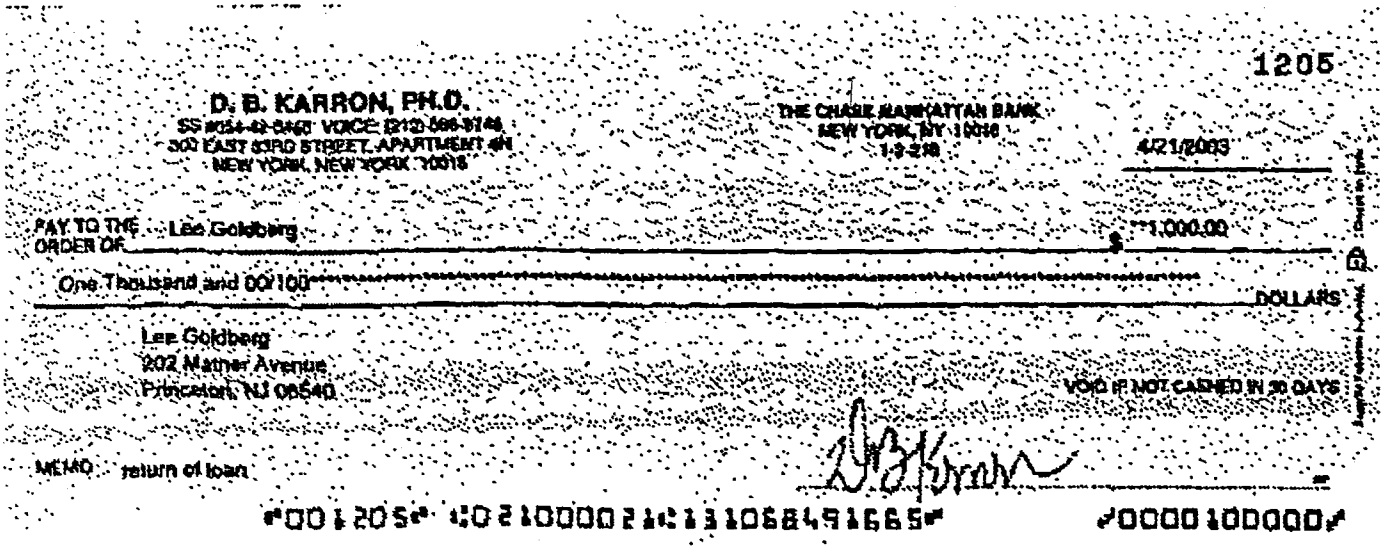
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028141305 Posting date 05-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053362089 Posting date 25-APR-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074308656 Posting date 07-MAY-03



1205

D. B. KARRON, PH.D.
SS #054-42-5462 VOICE: (212) 598-9746
302 EAST 63RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-9-218

4/21/2003

PAY TO THE ORDER OF Lee Goldberg $ **1,000.00

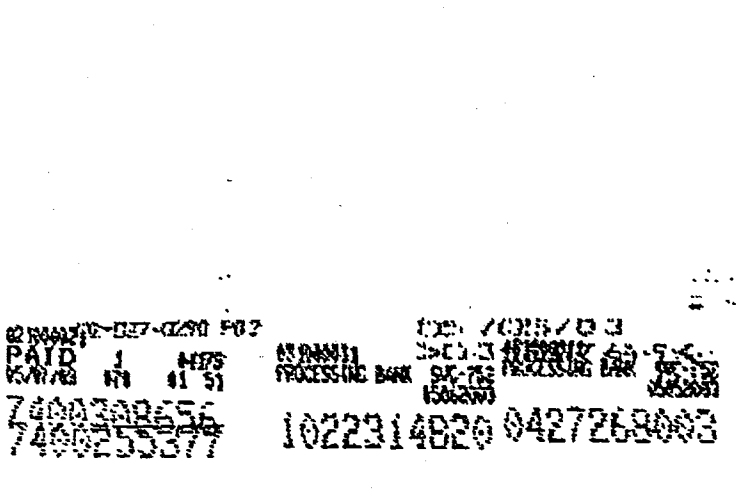
One Thousand and 00/100 DOLLARS

Lee Goldberg
202 Mather Avenue
Princeton, NJ 08540

VOID IF NOT CASHED IN 30 DAYS

MEMO return of loan

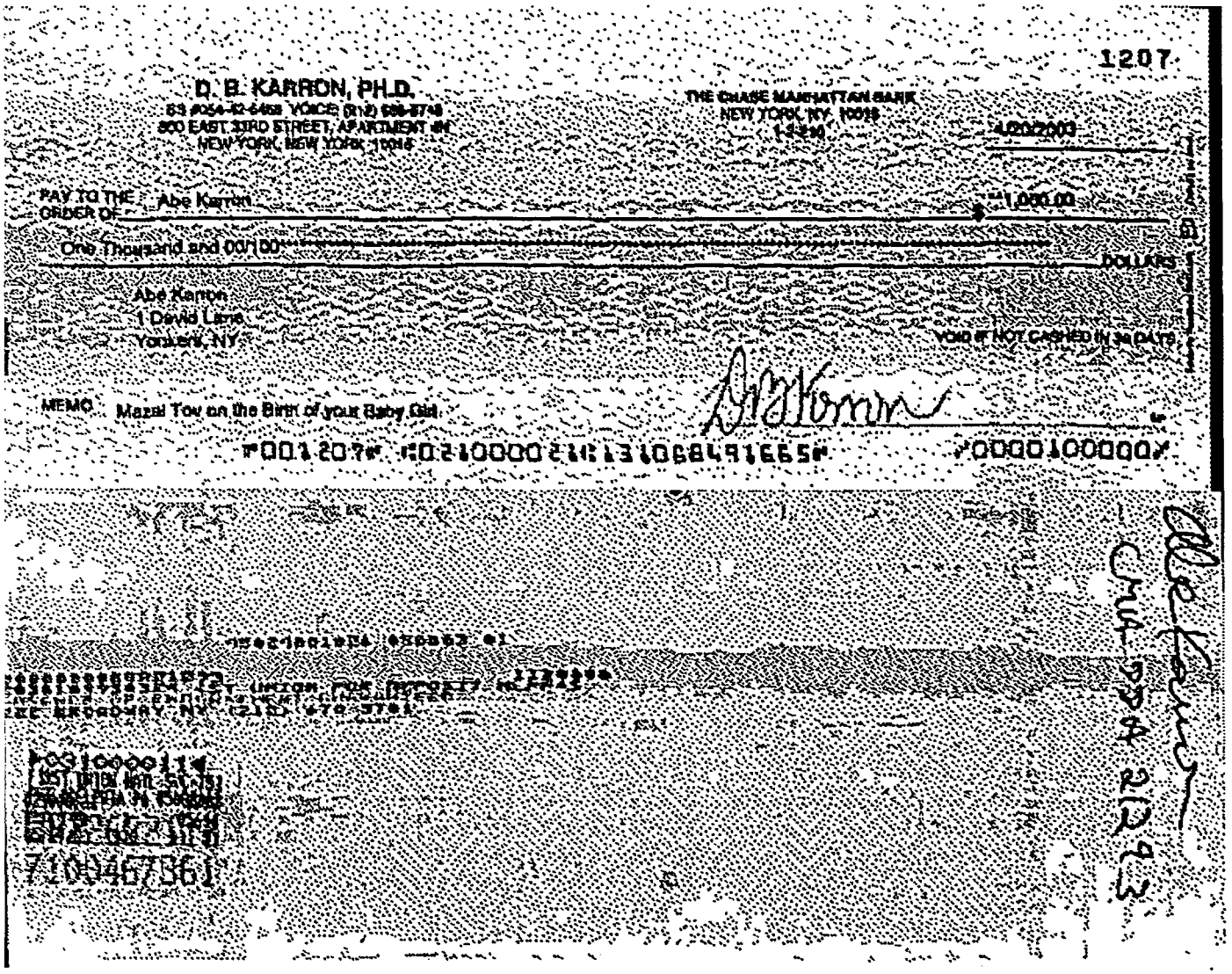
⑈001205⑈ ⑆021000021⑆ 3106849166 5⑈ ⑈0000100000⑈



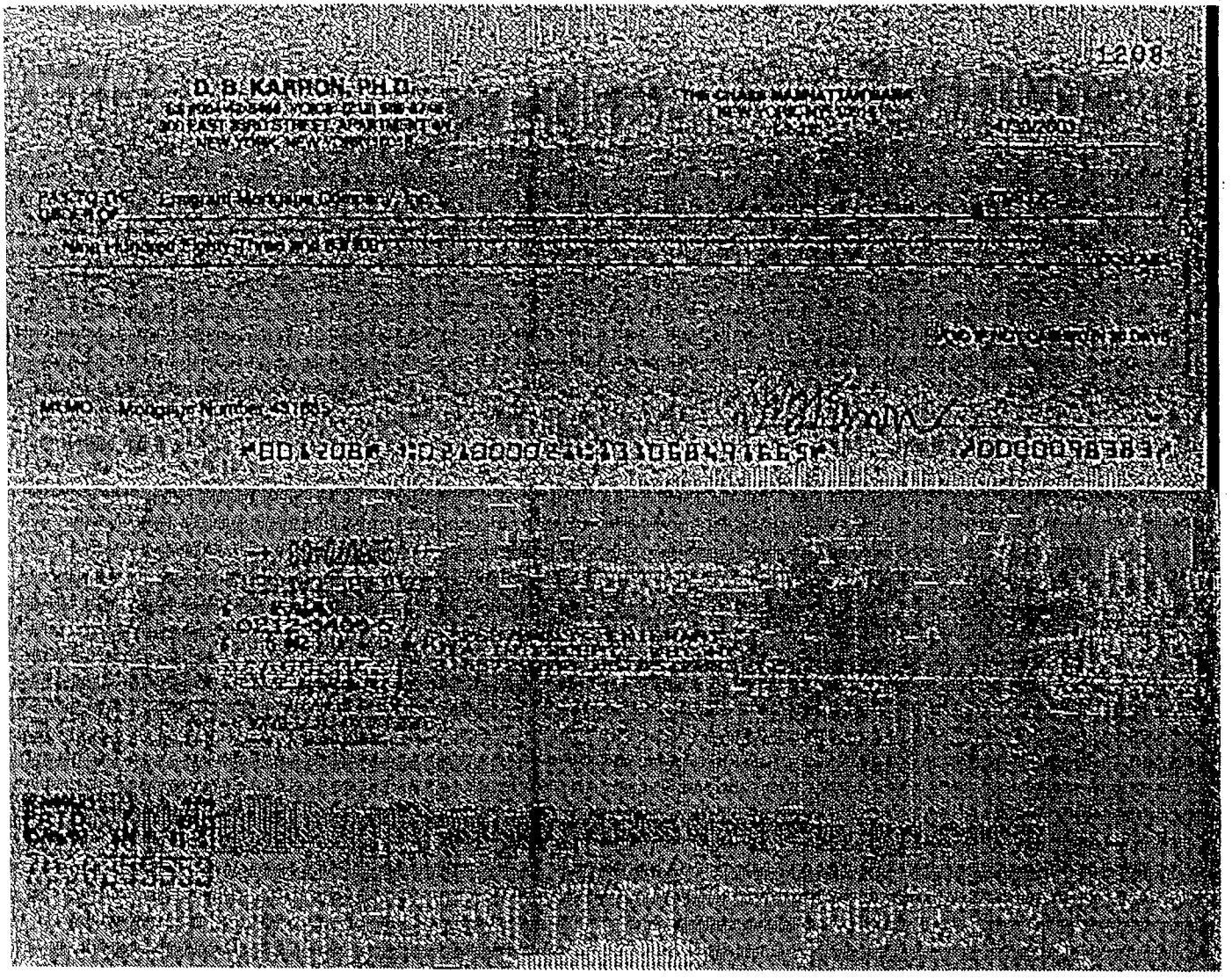
PAID 1 MAY 5 03

7490255377 102231482 0427268003

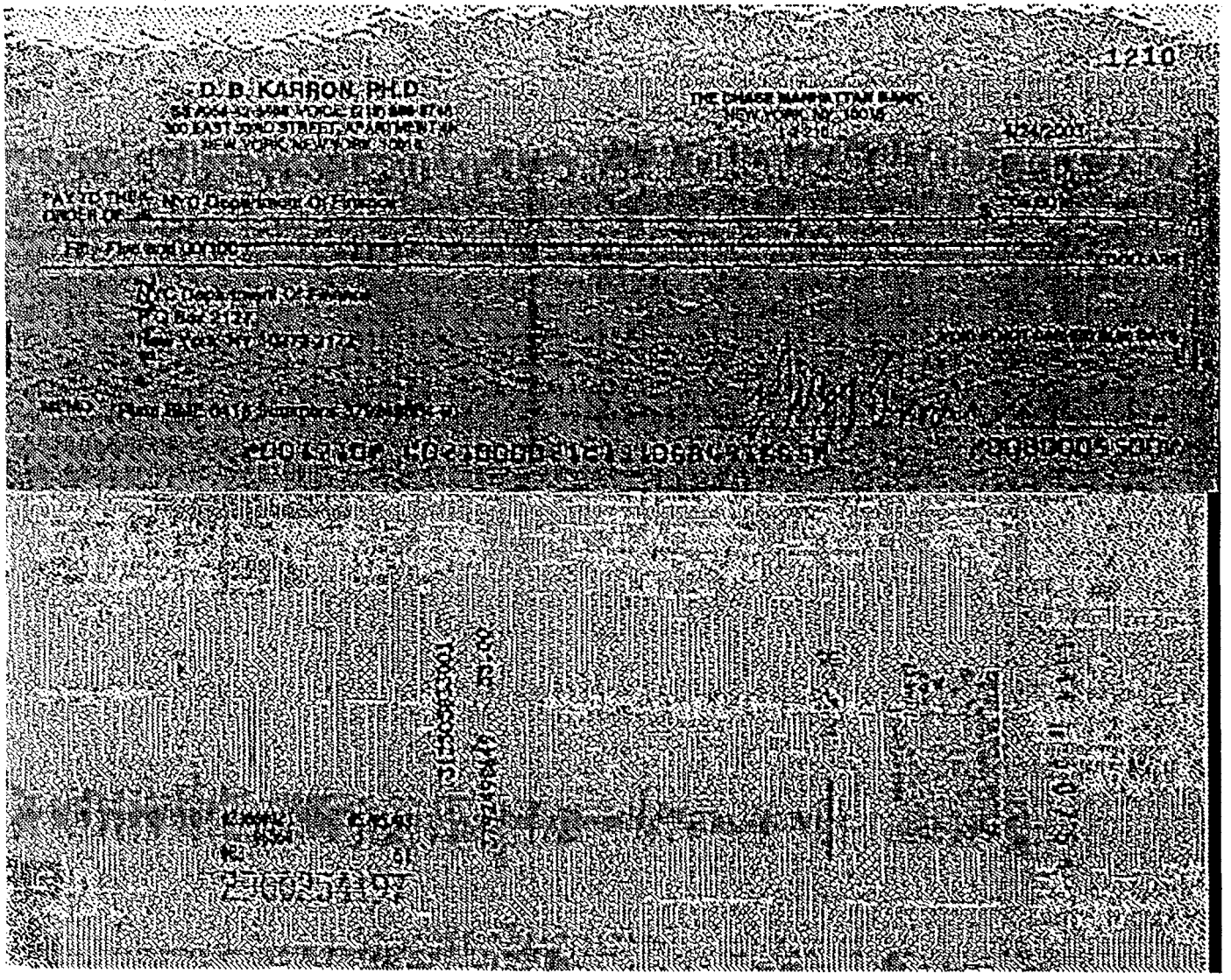
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071467361 Posting date 09-MAY-03



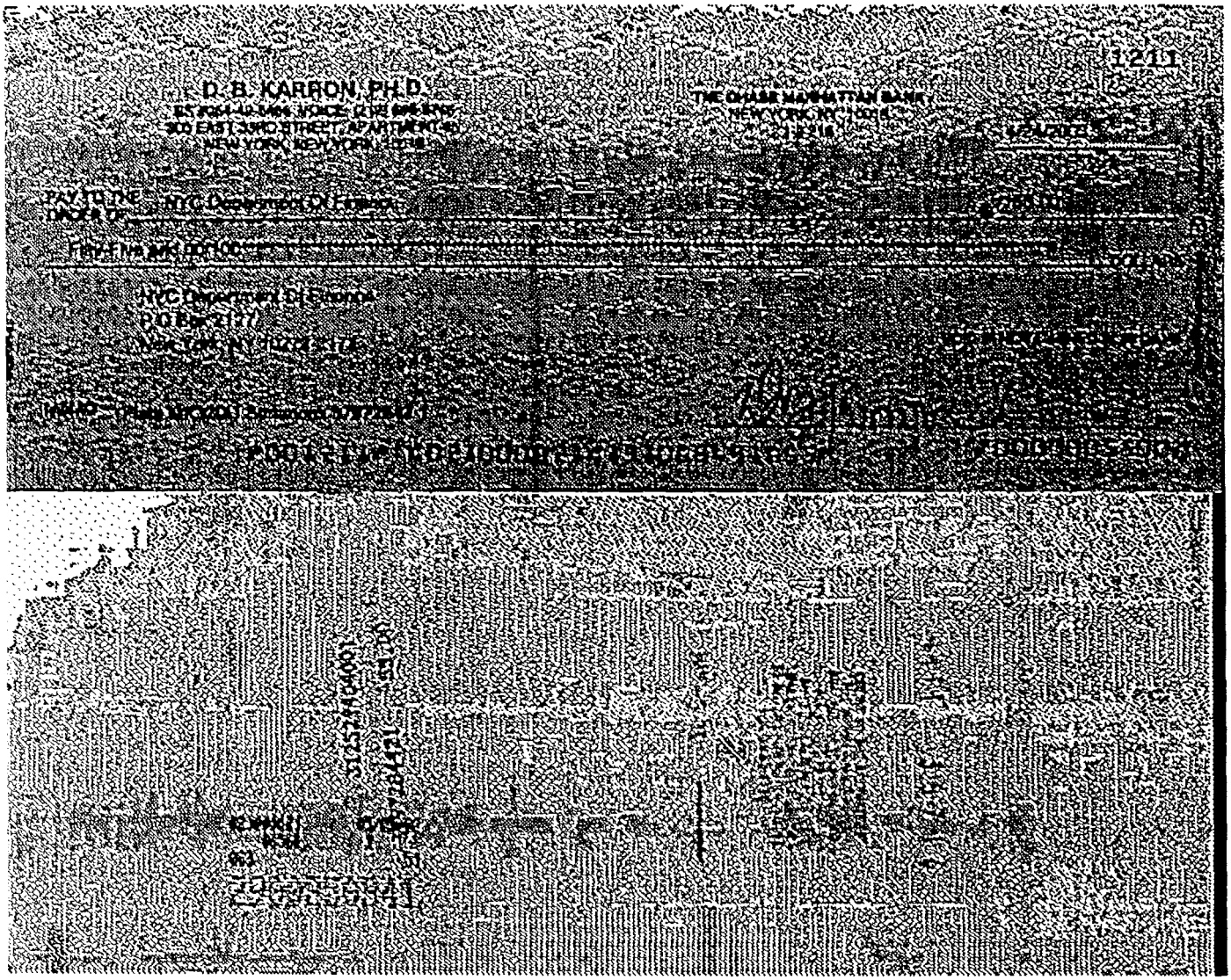
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0070253553 Posting date 06-MAY-03



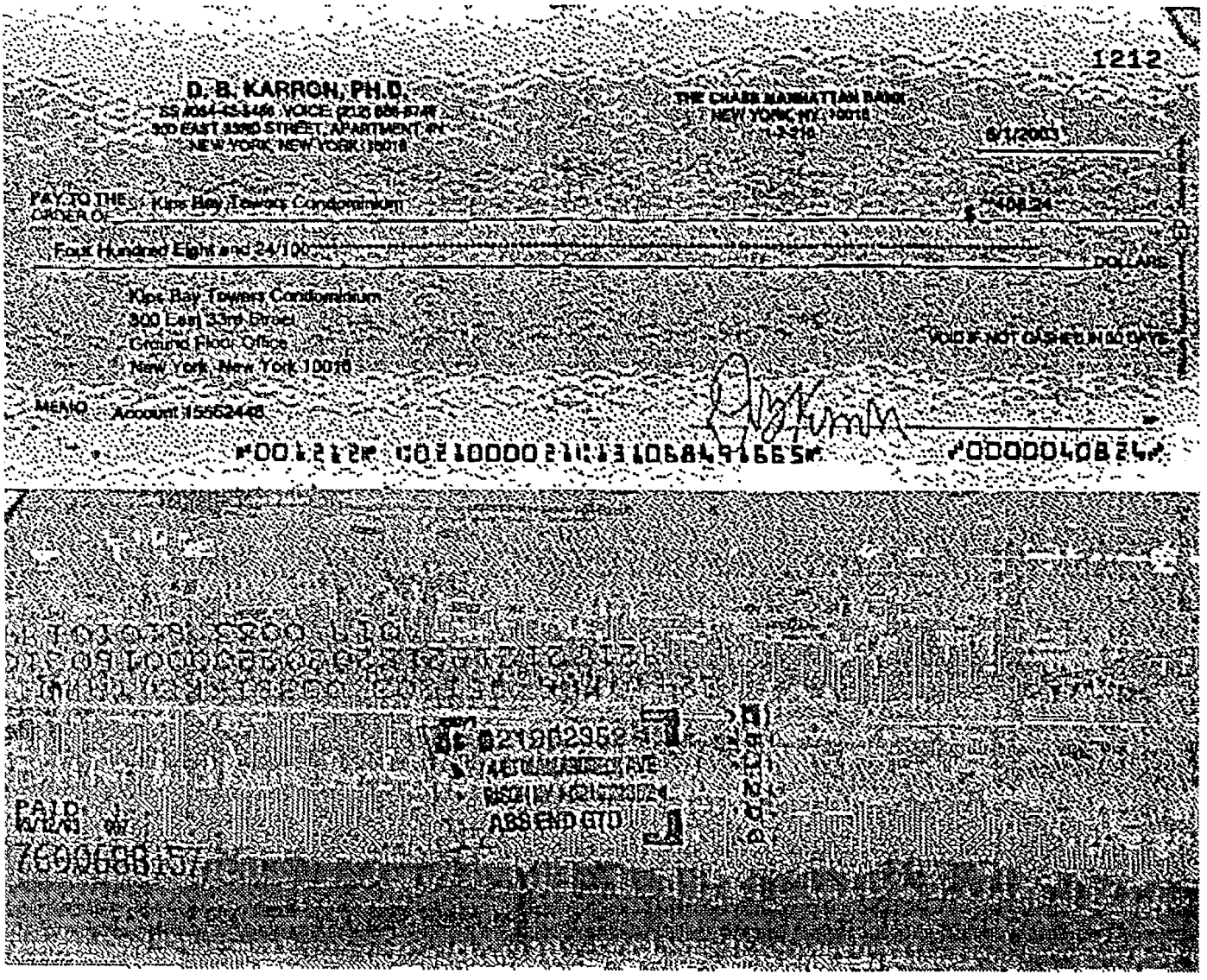
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029254197 Posting date 05-MAY-03



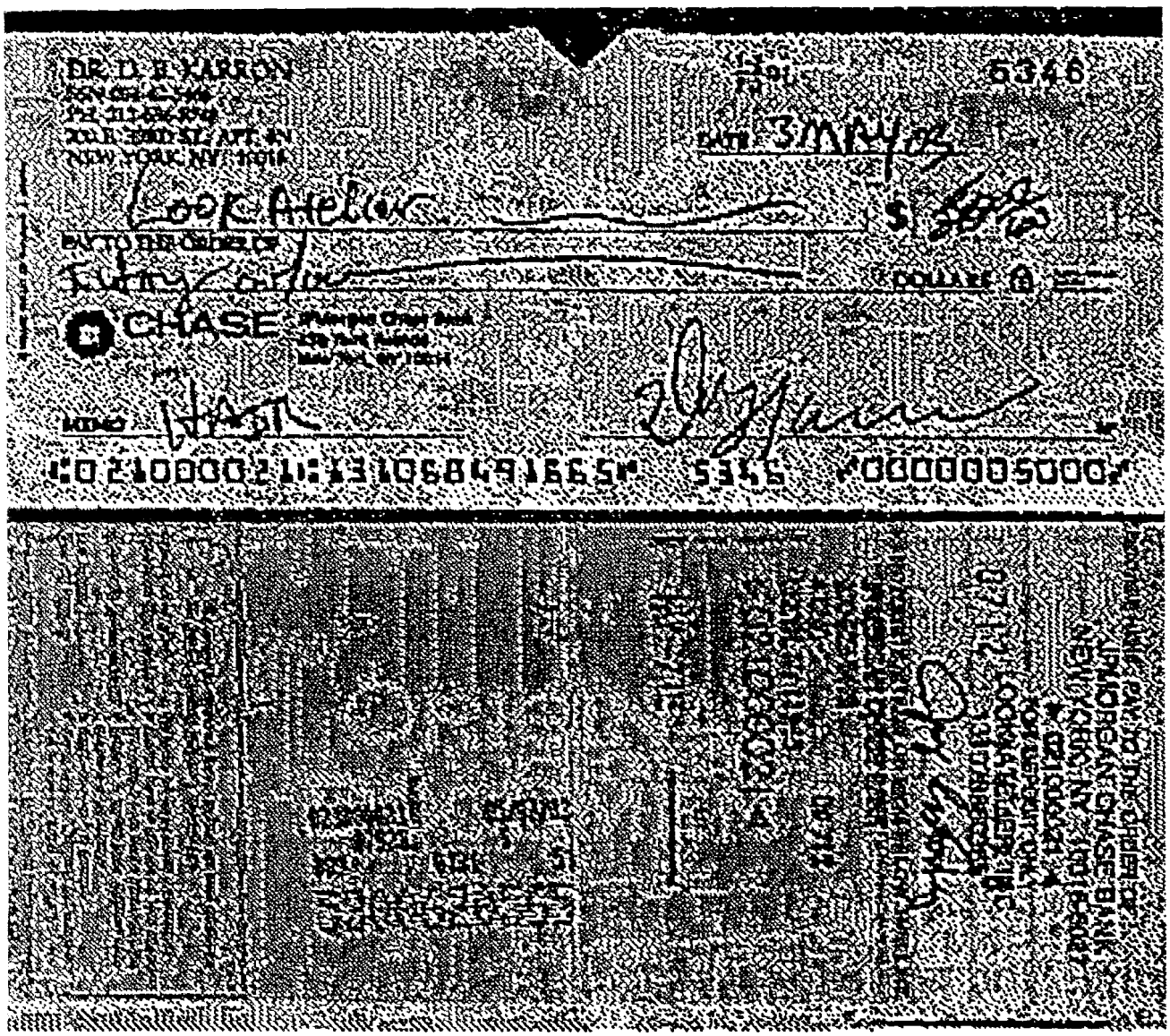
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029250341 Posting date 05-MAY-03



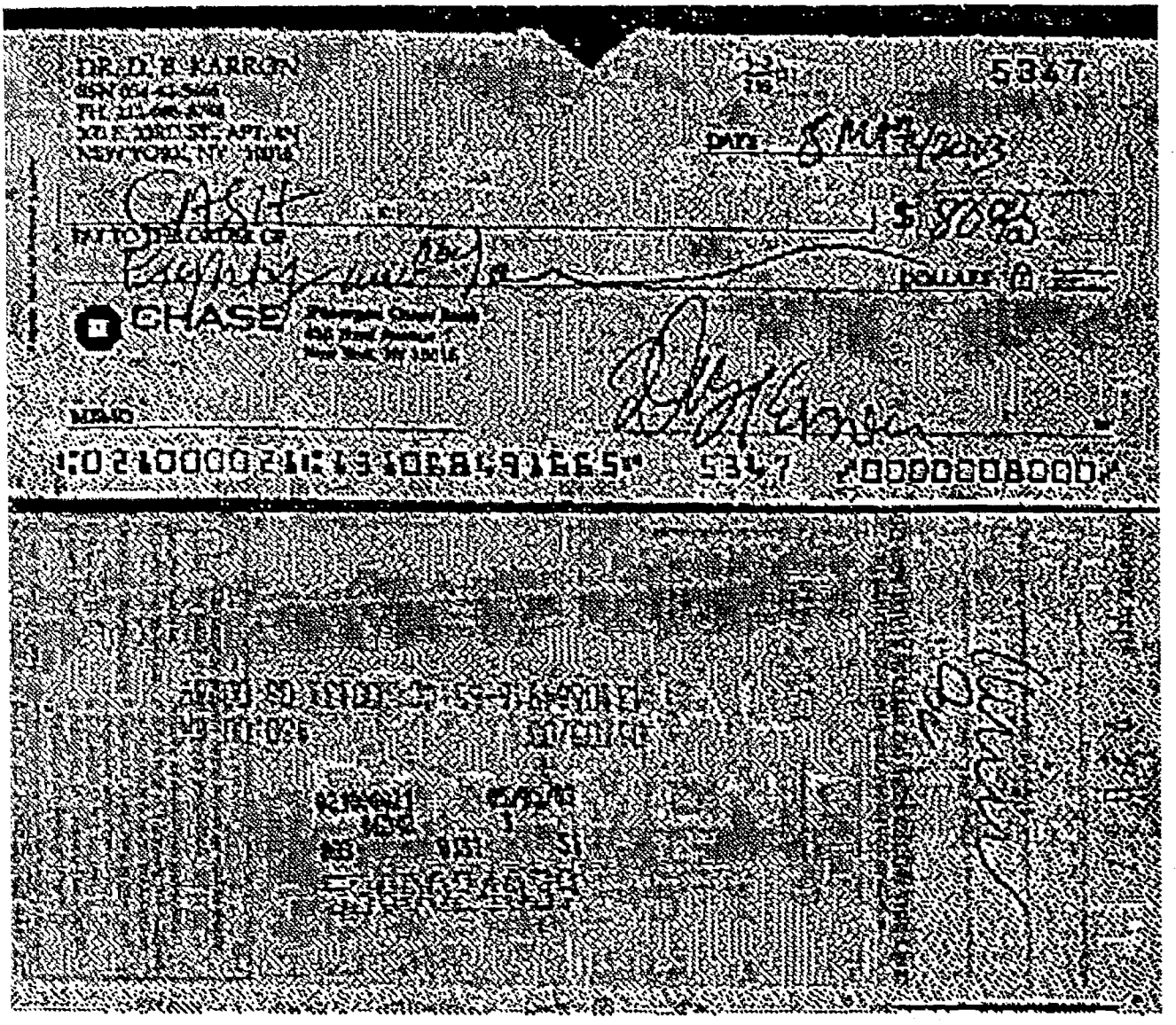
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012084087 Posting date 12-MAY-03



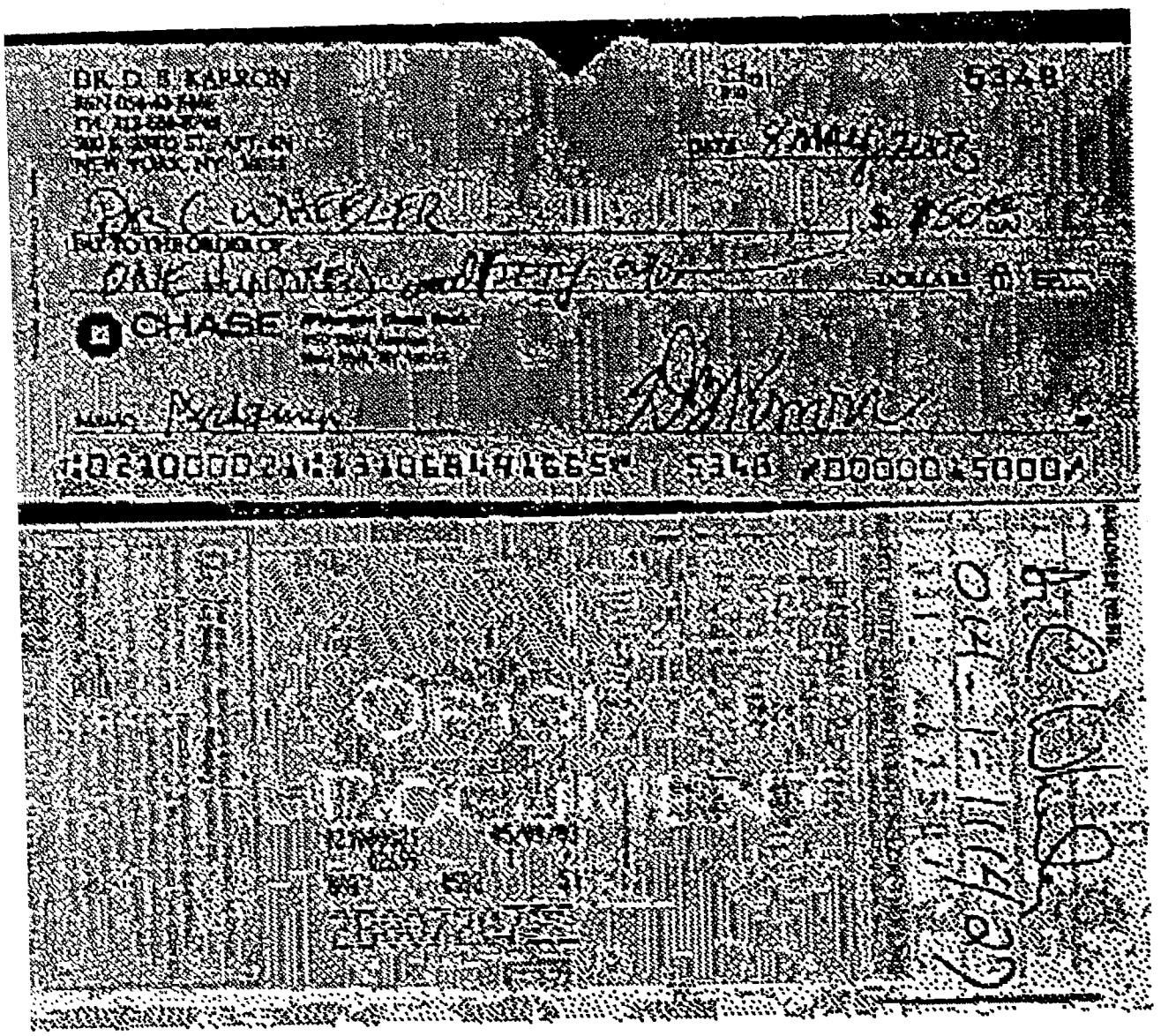
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053620565 Posting date 07-MAY-03



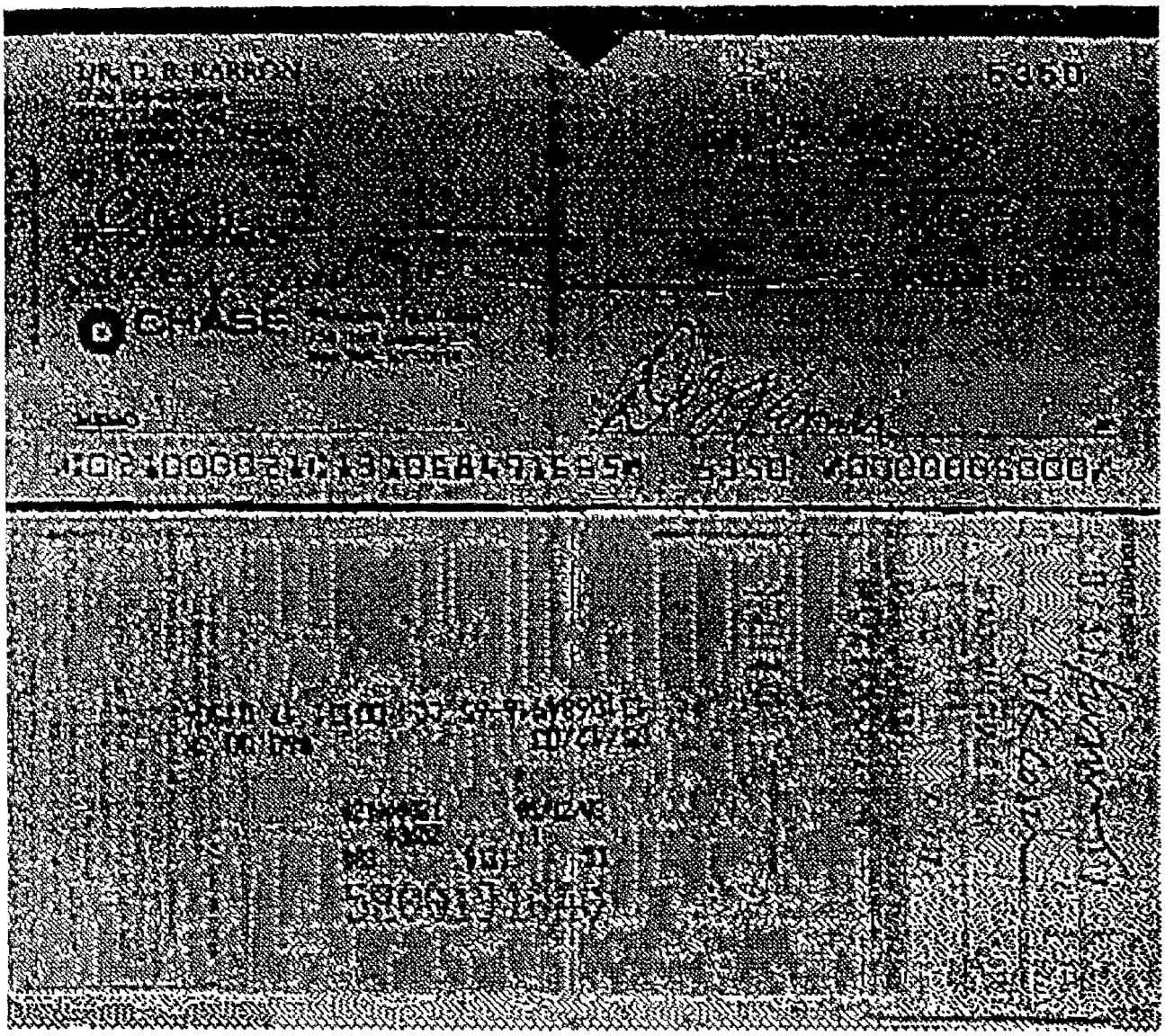
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053024039 Posting date 05-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028720722 Posting date 09-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052191040 Posting date 12-MAY-03



131-00131-B008-00131- -002-1-01-0000-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 7

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 0.34	$ 23.50
Select High Yield Savings	131-6062954-01	$ 429.24	$ 1,429.78
Total		**$ 429.58**	**$ 1,453.28**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	06/11	$ 2,730.00	$ 1,770.00
Total			**$ 2,730.00**	**$ 1,770.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Important Select Information

This statement period your combined average balance totaled $ 27,157.22.

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 0.34	Average Balance	$ 24,190.56
Deposits and Credits	$ 113,611.60	Interest Earned for 30 Day(s)	$ 5.00
Checks, Withdrawals and Debits	$ 113,588.44	Annual Percentage Yield Earned	0.25%
Ending Balance	**$ 23.50**	Interest Credited in 2003	$ 6.28
		Interest Rate(s):	05/13 to 06/11 at 0.25%

Deposits and Credits

Date	*Description*	*Amount*
05/13	Advance-Overdraft Line Of CR # **** 9120	$ 29.66
05/15	Advance-Overdraft Line Of CR # **** 9120	$ 412.50
05/16	Casillc Payroll 051603	$ 3,852.50
05/19	Deposit	$ 100,000.00
05/19	Deposit	$ 100.00
05/27	Advance-Overdraft Line Of CR # **** 9120	$ 3,455.47
05/29	Advance-Overdraft Line Of CR # **** 9120	$ 60.00
05/30	Casillc Payroll 053003	$ 3,852.51
06/04	Advance-Overdraft Line Of CR # **** 9120	$ 1,743.96
06/06	Deposit	$ 100.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0000-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron
(continued)

Deposits and Credits

Date	Description	Amount
06/11	Interest Credit	$ 5.00
	Total	**$ 113,611.**

113, 611.

Withdrawals and Debits

Date	Description	Amount
05/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
05/19	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 3,000.00
05/19	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 1,000.00
05/20	ATM Transfer To Sav # 131-6062954-01; Card # **** 9170 Serial# 002931; 450 Third Ave, NY, NY (00131/01)	$ 1,000.00
05/20	ATM Payment To M/C # **** 1872; Card # **** 9170 Serial# 002925; 450 Third Ave, NY, NY (00131/01)	$ 5,195.00
05/20	ATM Payment To PC # **** 9120; Card # **** 9170 Serial# 002935; 450 Third Ave, NY, NY (00131/01)	$ 4,287.15
05/20	ATM Withdrawal; Card # **** 9170 Serial# 002930; 450 Third Ave, NY, NY (00131/01)	$ 60.00
05/29	ATM Withdrawal; Card # **** 9170 Serial# 006562; 450 Third Ave, NY, NY (00131/02)	$ 60.00
05/30	Mbna America Online Pmt 053003	$ 3,000.00
06/01	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 515.47
06/04	NYCE ATM Withdrawal On 06/03; Card # **** 9170 Serial# 009673; 530 JFK Memorial H, Newark, DE	$ 81.00
06/11	CIRRUS ATM Withdrawal; Card # **** 9170 Serial# 240101; Davies Medical Center San Franciscoca	$ 81.50
	Total	**$ 18,310.12**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1206	06/04	$ 1,000.00	1214	05/23	$ 2,000.00	5349*	05/15	$ 150.00
1209*	05/19	$ 865.82	1216*	05/15	$ 262.50			
1213*	06/04	$ 1,000.00	1217	05/27	$ 90,000.00			

** indicates gap in check sequence*

Total (7 checks) **$ 95,278.32**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
05/13	$ 0.00	05/20	$ 88,544.53	05/30	$ 852.51	06/11	$ 23.50
05/15	$ 0.00	05/23	$ 86,544.53	06/01	$ 337.04		
05/16	$ 3,852.50	05/27	$ 0.00	06/04	$ 0.00		
05/19	$ 99,086.68	05/29	$ 0.00	06/06	$ 100.00		

Select High Yield Savings — Account # 131-6062954-01 — Daniel Karron

Summary

Opening Balance	$ 429.24
Deposits and Credits	$ 1,000.54
Checks, Withdrawals and Debits	$ 0.00
Ending Balance	**$ 1,429.78**

Average Balance	$ 1,196.66
Interest Earned for 30 Day(s)	$ 0.54
Annual Percentage Yield Earned	0.55%
Interest Credited in 2003	$ 4.86
Interest Rate(s):	05/13 to 06/11 at 0.55%

131-00131-B008-00131- -002-1-01-0000-10 - -SY Primary Account Number: 131-0684916-65

Select High Yield Savings *(continued)* Account # 131-6062954-01 Daniel Karron

Deposits and Credits

Date	*Description*	*Amount*
05/20	ATM Transfer From Chk # 131-0684916-65; Card # **** 9170 Serial# 002931; 450 Third Ave, NY, NY (00131/01)	$ 1,000.00
06/11	Interest Credit	$ 0.54
	Total	**$ 1,000.54**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
05/20	$ 1,429.24	06/11	$ 1,429.78				

Monthly Fee

A $30.00 fee was deducted from your account on 05/13 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0000-10 - -SY Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

Planning to Travel? Dr D B Karror

If so, travel with AMERICAN EXPRESS• TRAVELERS CHEQUES. They are accepted worldwide, backed by 24-hour customer service, refundable anywhere in the world if lost or stolen, and available in foreign currencies including the EURO! You can also arrive at your destination with the FOREIGN CURRENCY you need for taxis, tips or meals. Choose from over 70 different foreign currencies with no commission or exchange fees.

And, as a Select Banking customer, take advantage of preferred exchange rates. Visit your local Chase branch or call 1-888-Chase84.

131-00131-B008-00131- -002-1-01-0000-10 - -SY Primary Account Number: 131-0684916-65

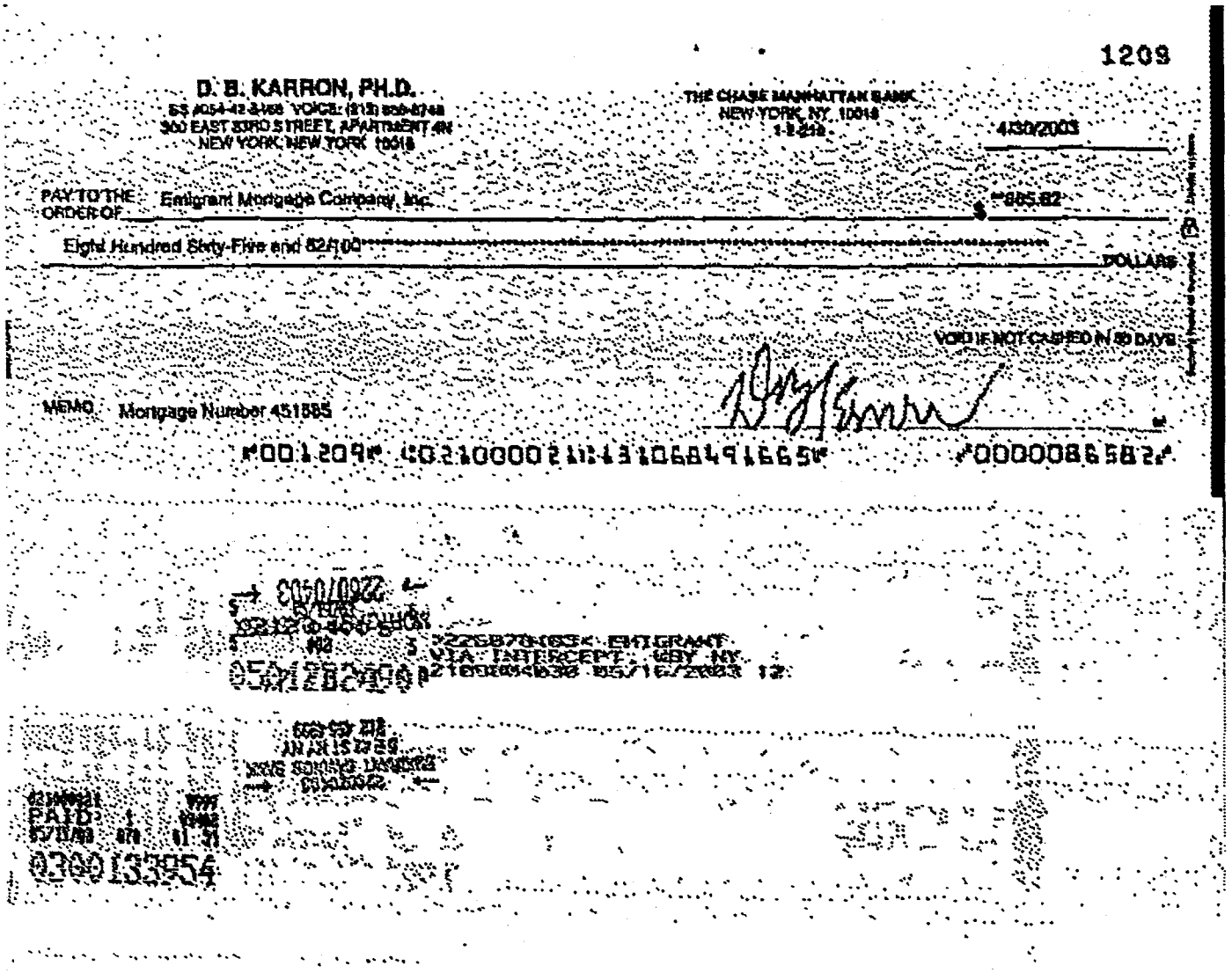
Celebrate Weekends with your Chase Banking Card.

Dr D B Karron

What could be more fun than getting away on the weekends with the people who matter most? To find out how you can keep weekends special, visit www.chase.com/weekendsmatter. Now through August 31, 2003.

The Chase Banking Card with the MasterCard• logo - it's the Card to use for all your purchases!

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0003133954 Posting date 19-MAY-03



1209

D. B. KARRON, PH.D.
[illegible] VOICE: (212) [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-218

4/30/2003

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **885.82

Eight Hundred Sixty-Five and 82/100 DOLLARS

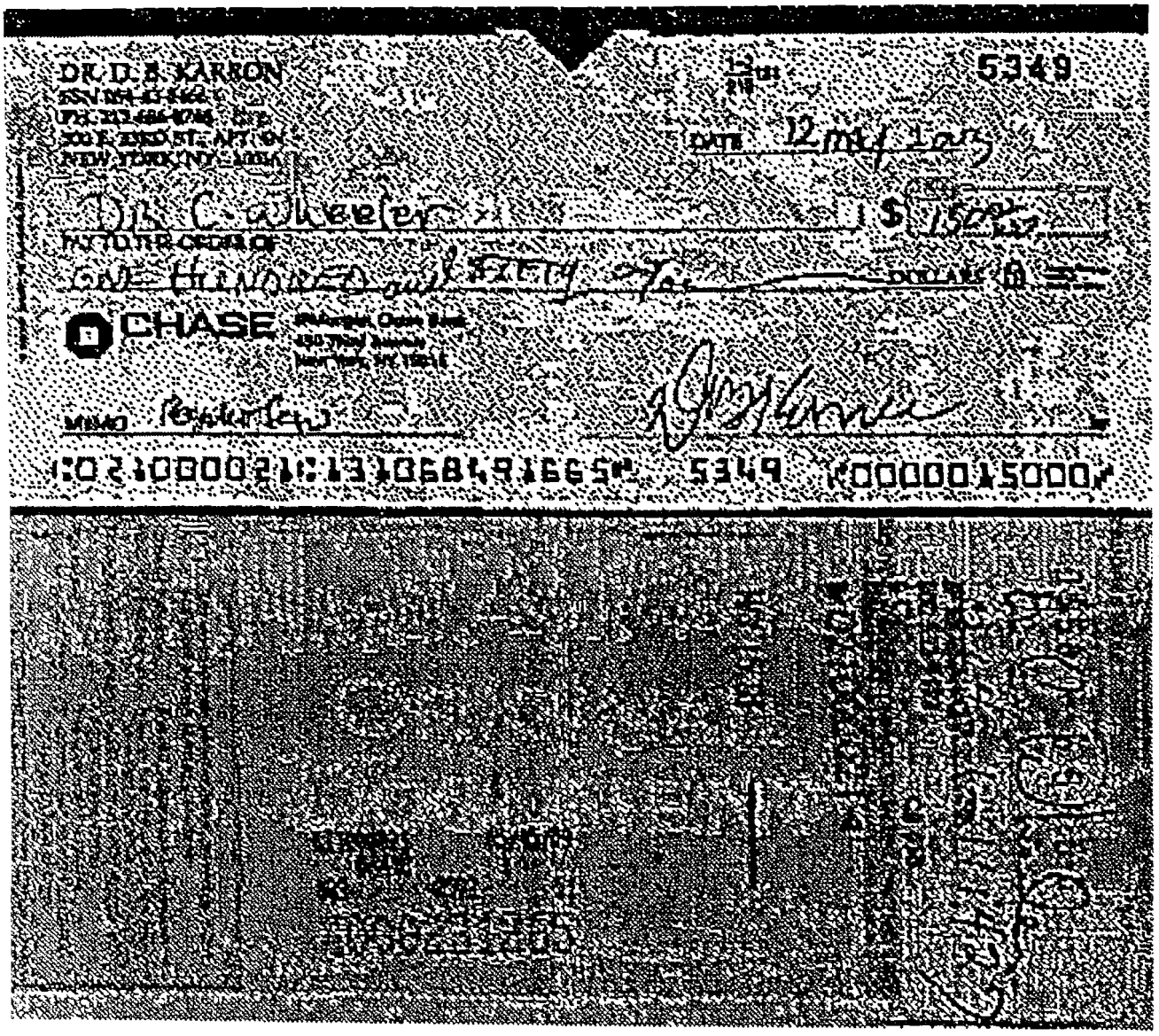
VOID IF NOT CASHED IN 90 DAYS

MEMO Mortgage Number 451585

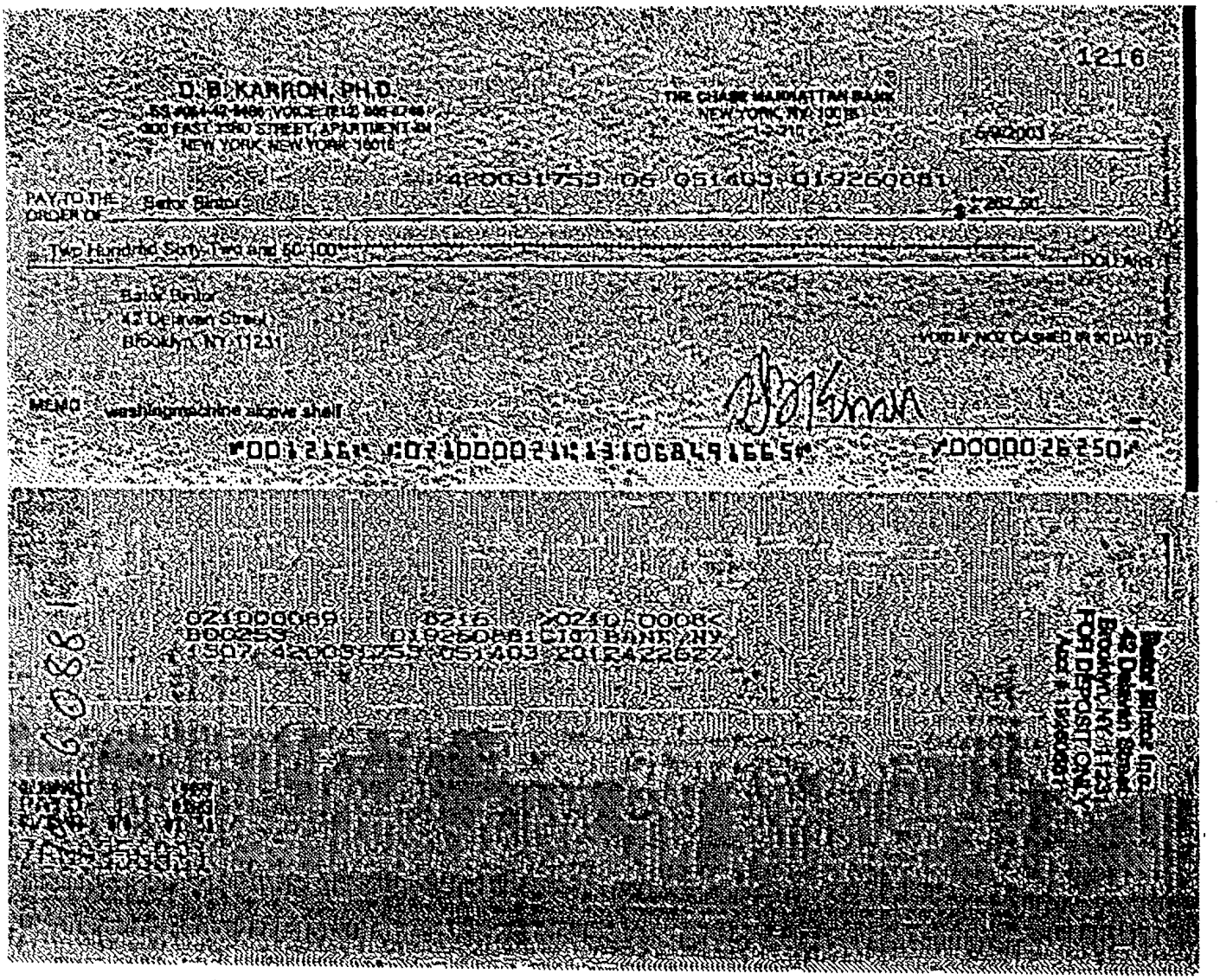
⑈001209⑈ ⑆021000021⑆ 43106849166 5⑈ ⑈0000885 82⑈

[illegible]
[illegible]
[illegible]

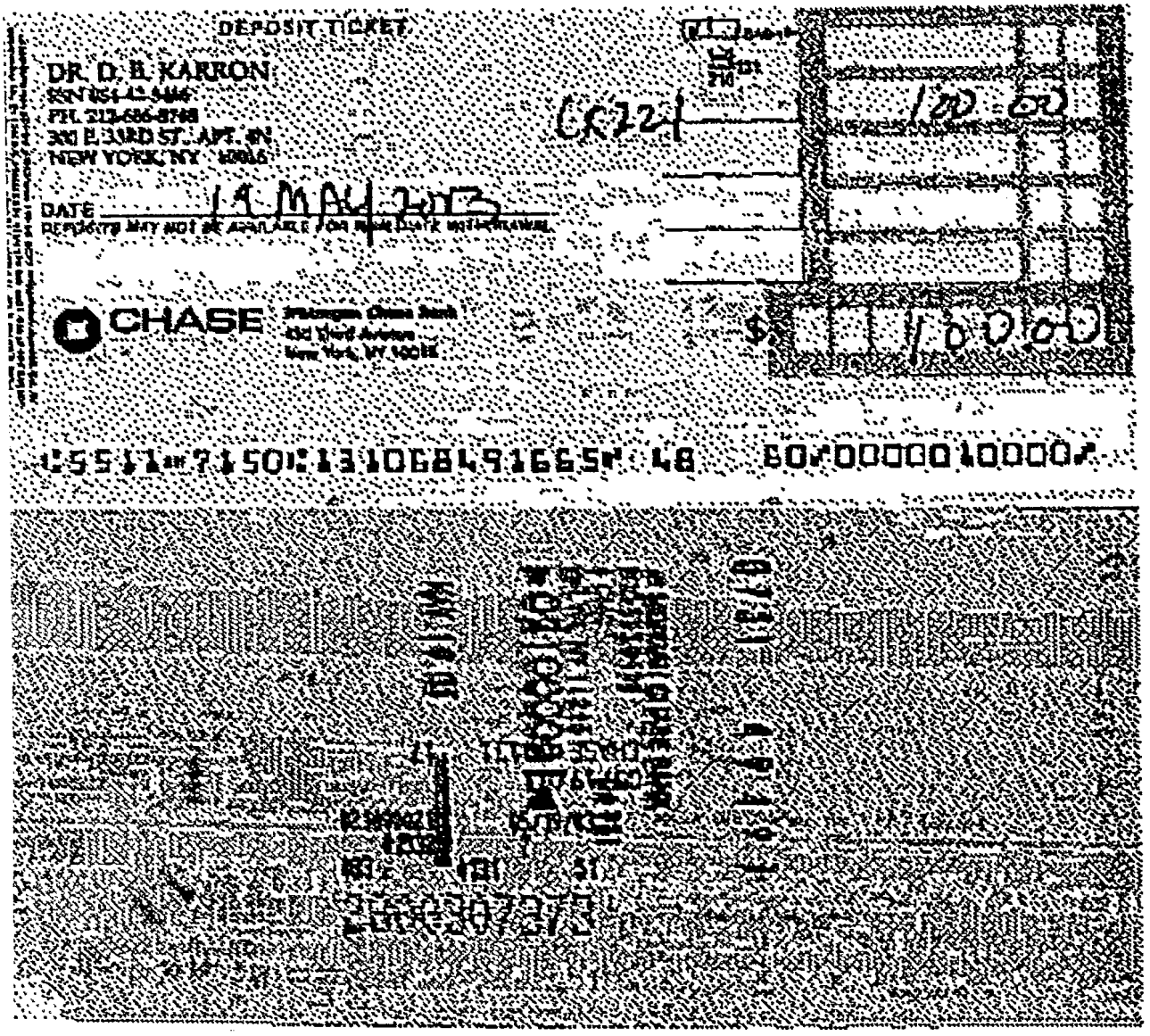
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040231265 Posting date 15-MAY-03



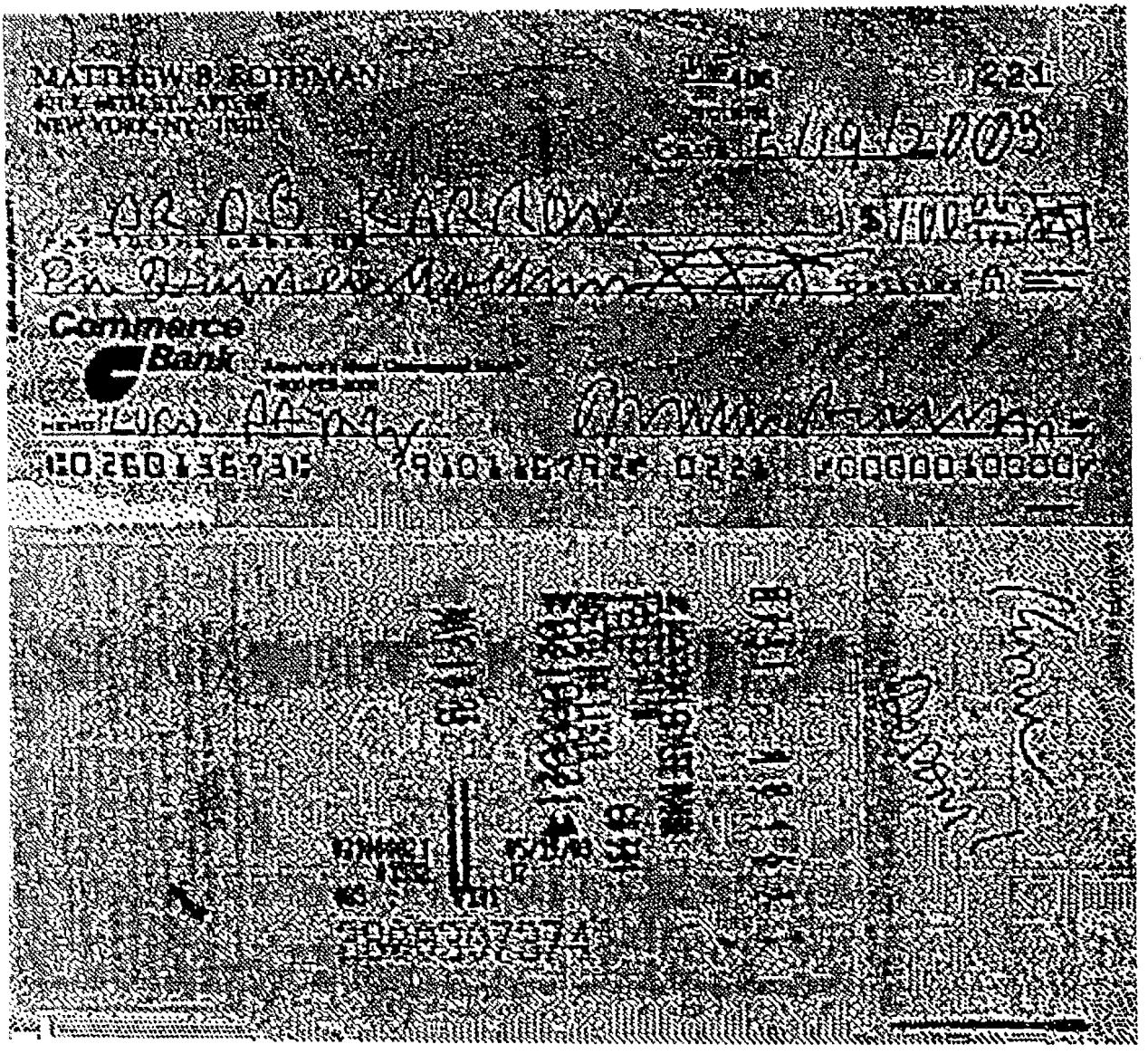
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076356831 Posting date 15-MAY-03



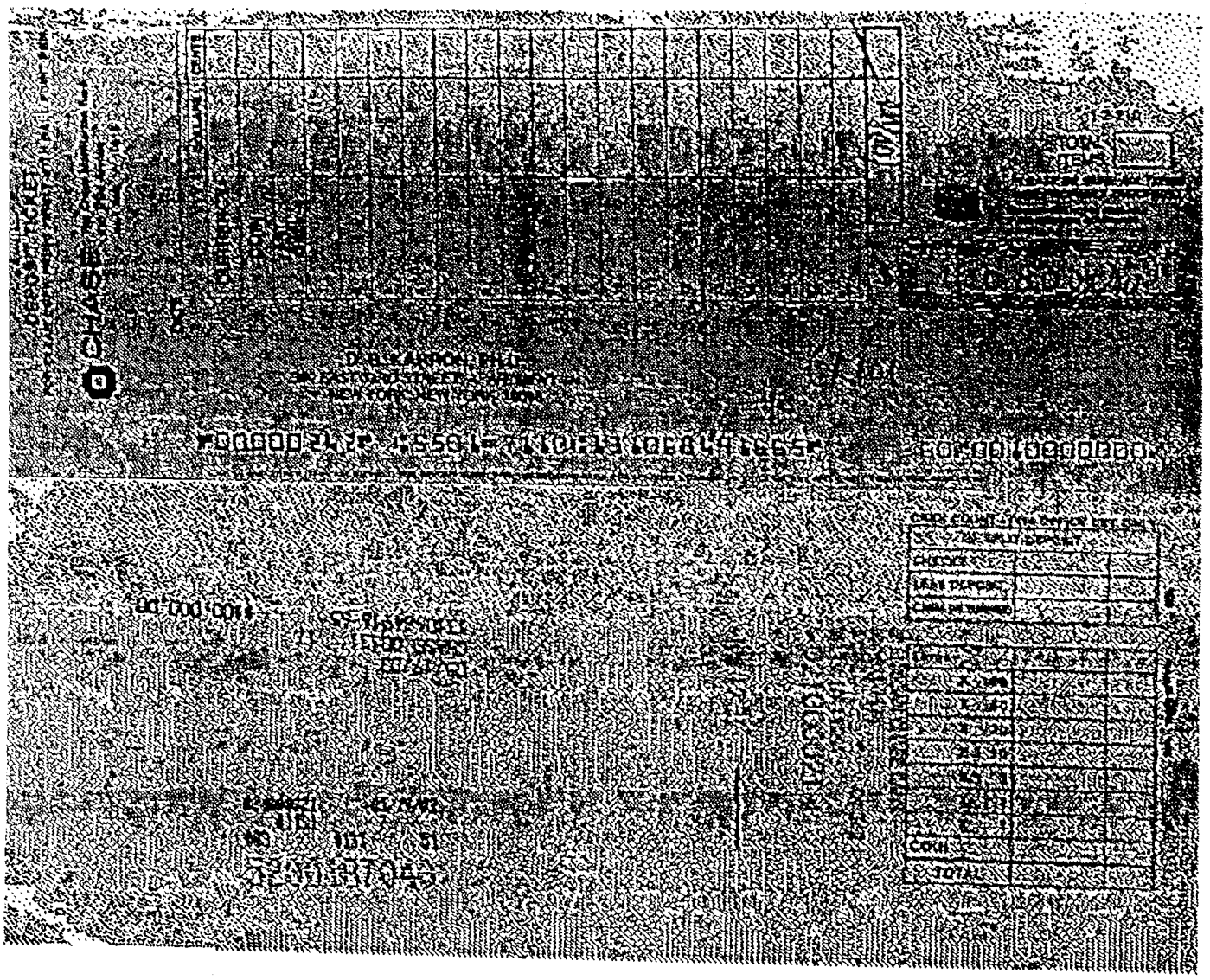
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028307373 Posting date 19-MAY-03



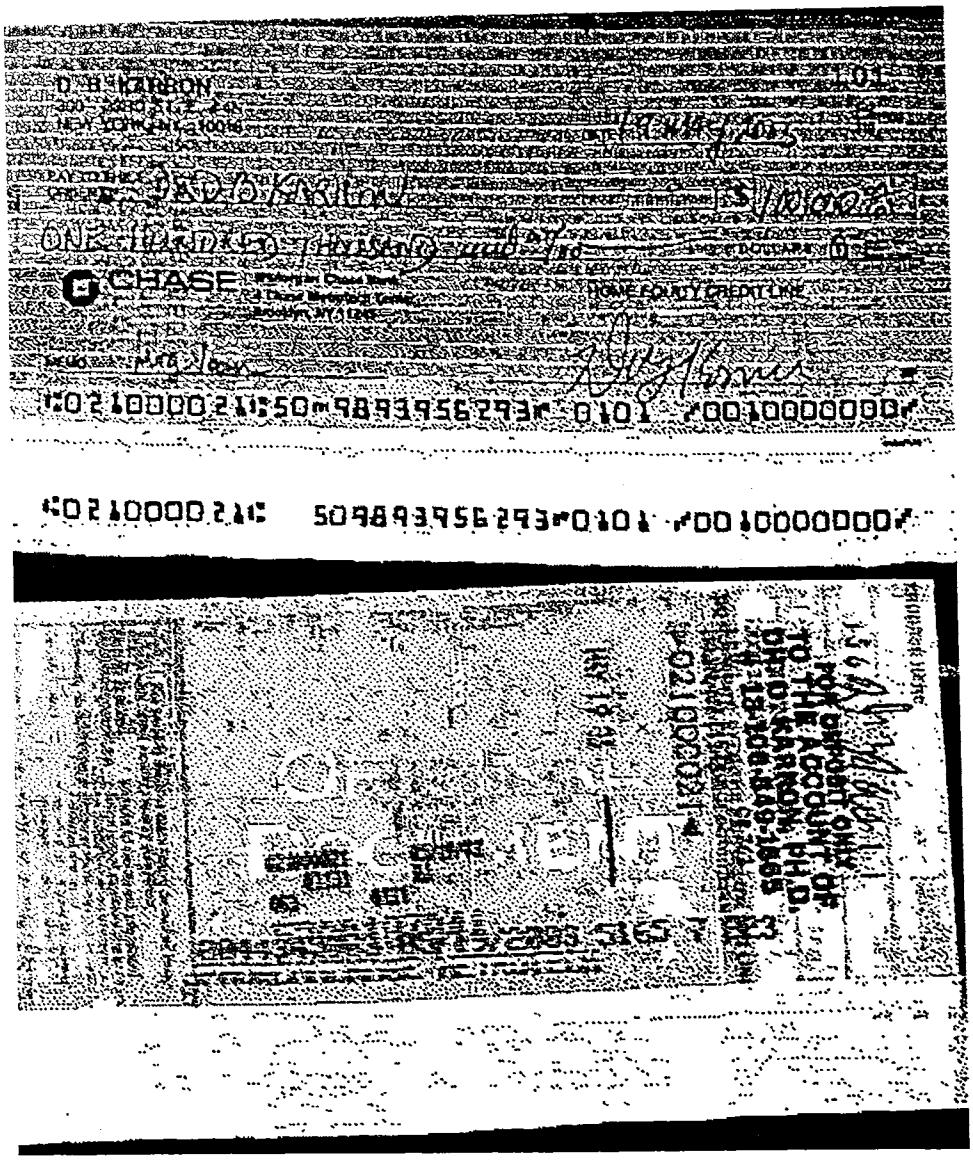
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028307374 Posting date 19-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052187040 Posting date 19-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0044345983 Posting date 19-MAY-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0008385957 Posting date 23-MAY-03

1214

D. B. KARRON, PH.D.
SS #354-62-5486, VOICE: (212) 585-8748
300 EAST 63RD STREET, APARTMENT 4M
NEW YORK, NEW YORK 10019

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

5/8/2003

PAY TO THE ORDER OF Clinique de chirugerie Esthetique Saint-Joseph $ **2,000.00

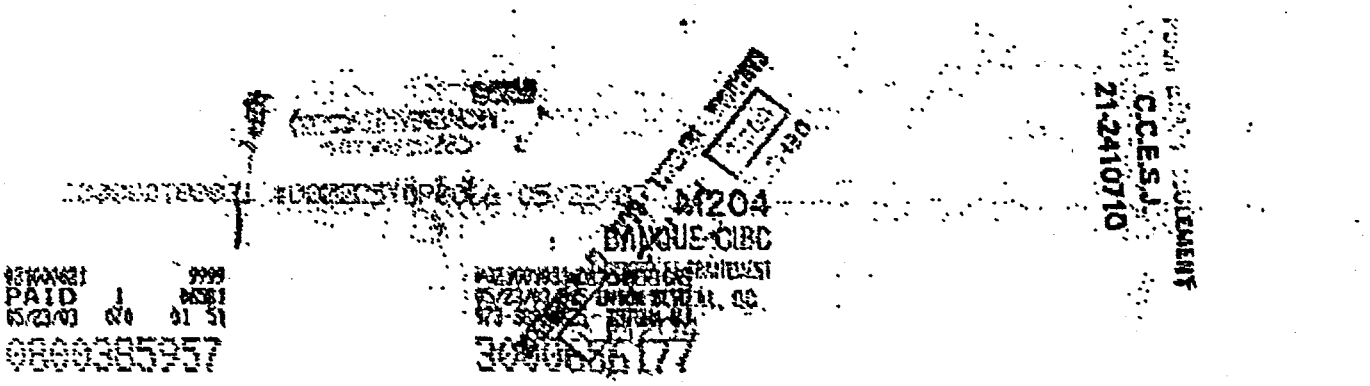
Two Thousand and 00/100********** DOLLARS

CCESJ
1003 Boul. Saint-Joseph Est
Montreal (Quebec) H2J 1L2

VOID IF NOT CASHED IN 30 DAYS

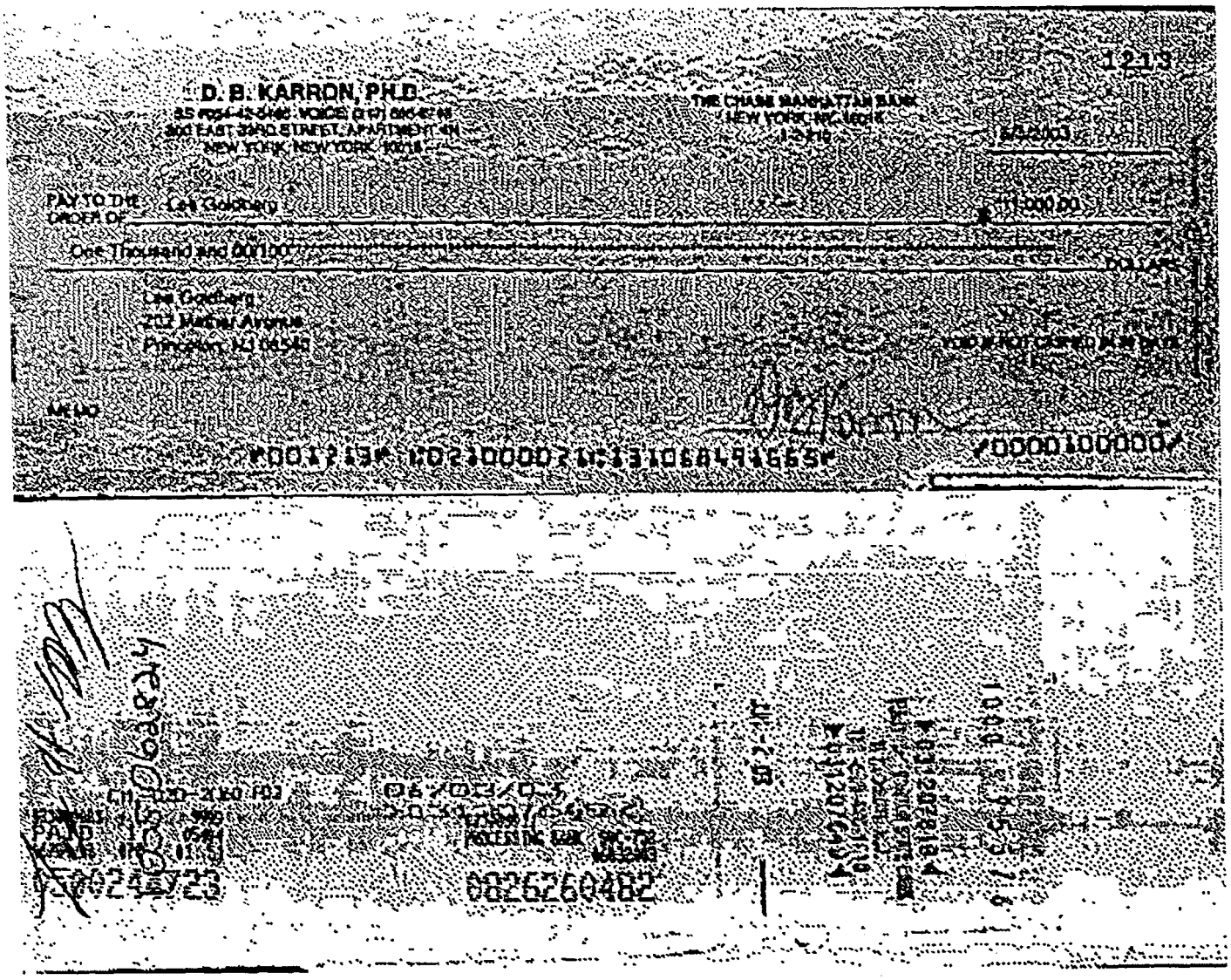
MEMO Surgery Deposit

⑈001214⑈ ⑆021000021⑆131068479665⑈ ⑈0000200000⑈

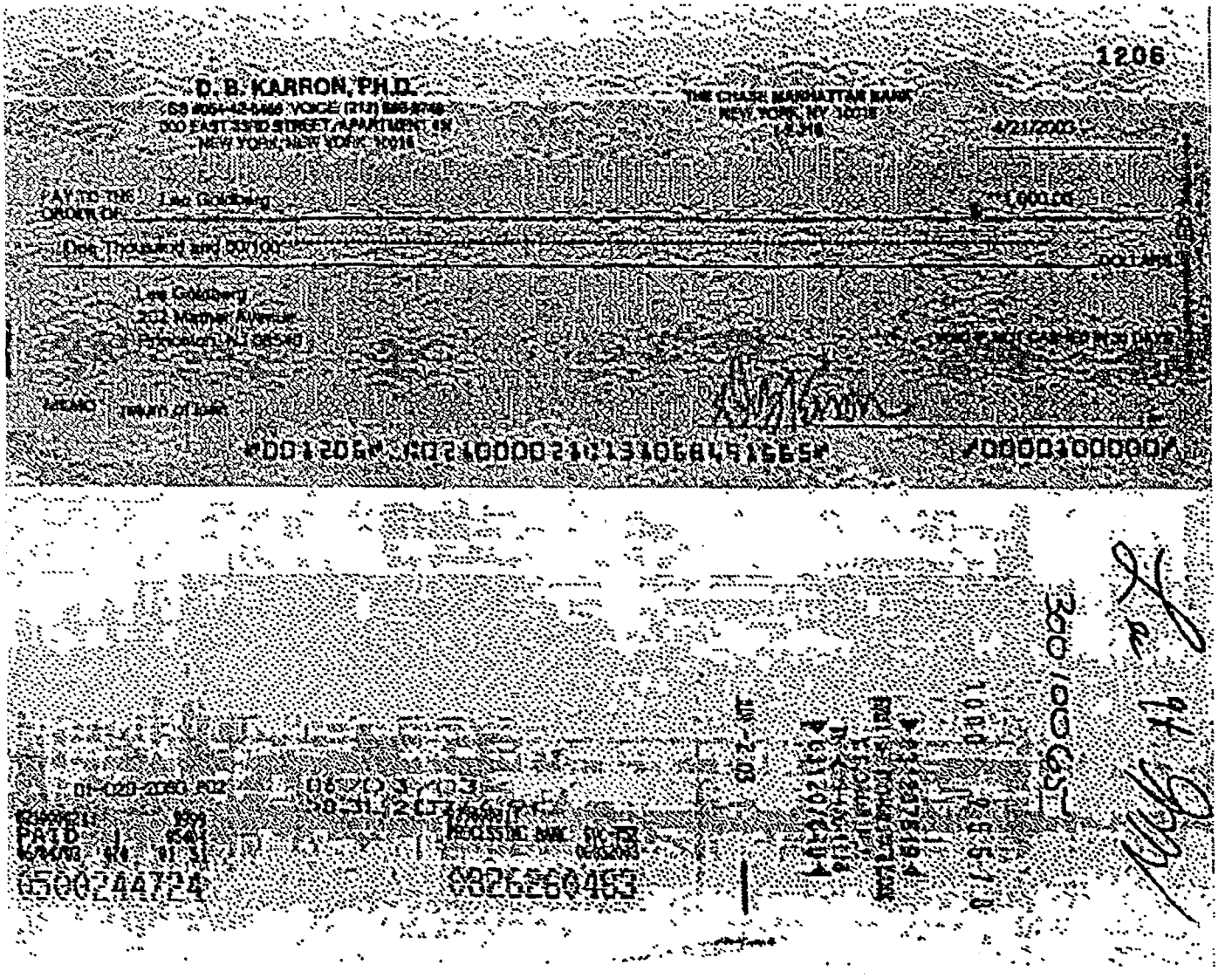


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006392752 Posting date 27-MAY-03

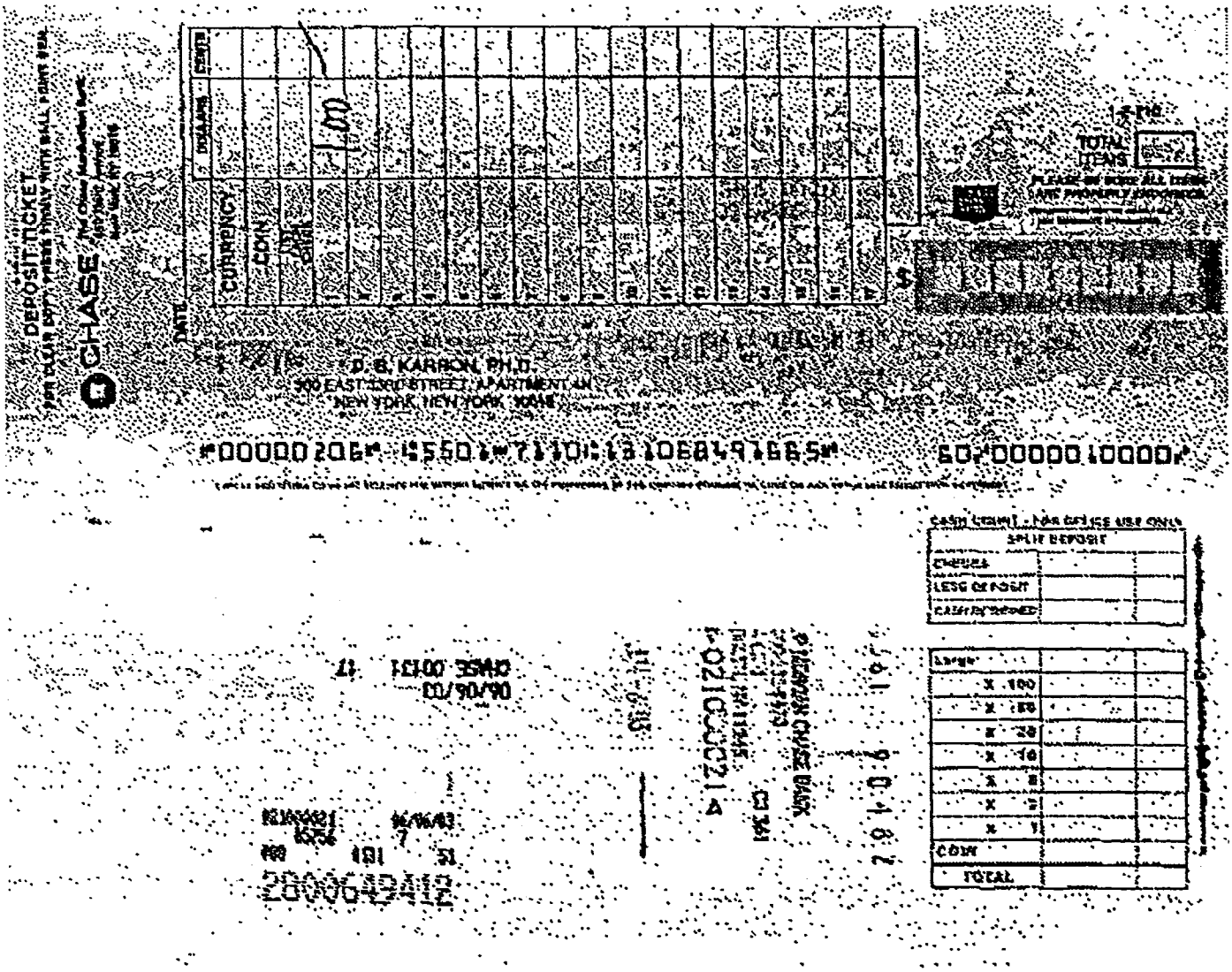
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0005244723 Posting date 04-JUN-03



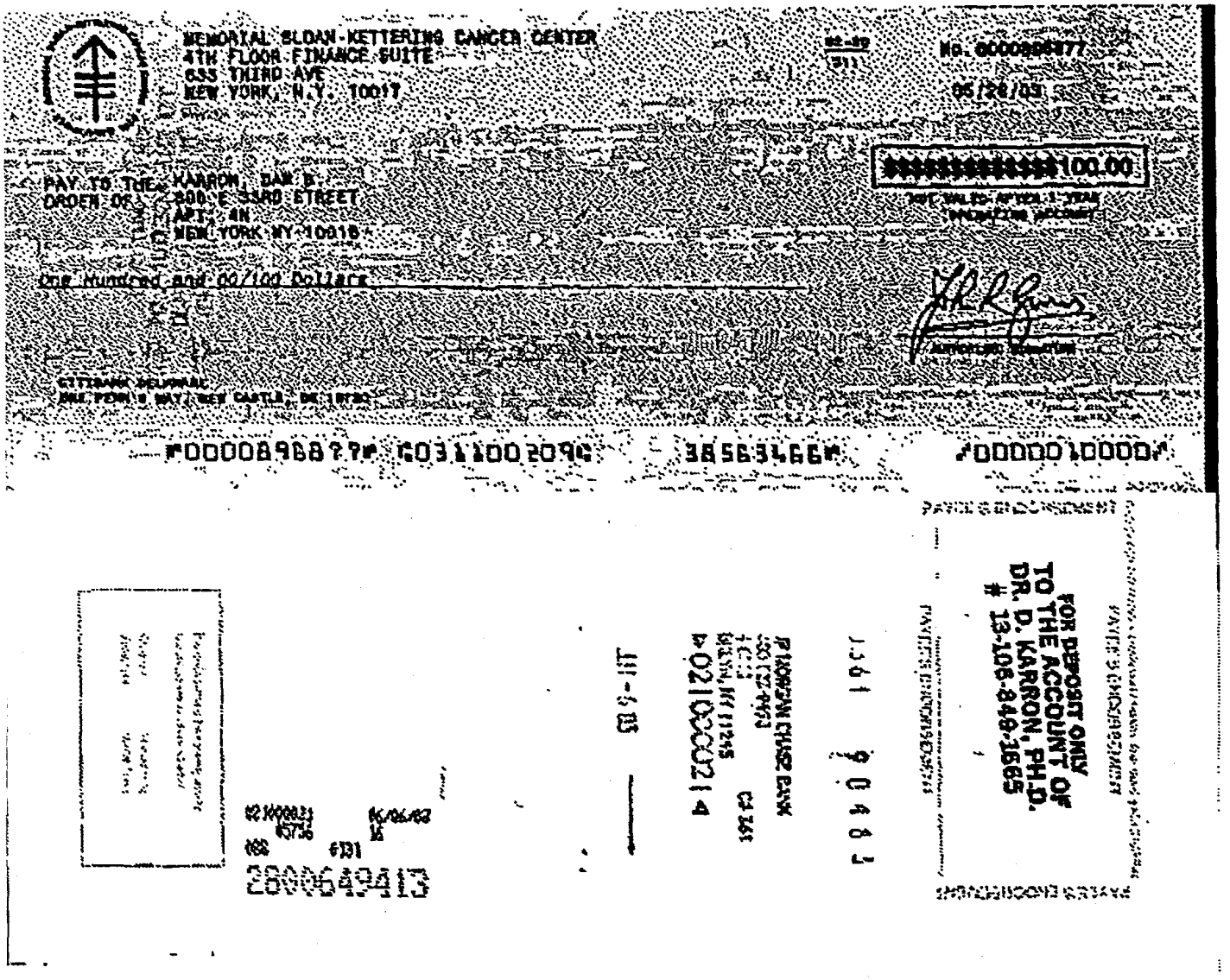
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0005244724 Posting date 04-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028649412 Posting date 06-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028649413 Posting date 06-JUN-03



131-00131-B008-00131- -002-1-01-0013-0000- -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 8

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 23.50	$ 6,603.94
Select High Yield Savings	131-6062954-01	$ 1,429.78	$ 2,430.21
Total		**$ 1,453.28**	**$ 9,034.15**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	07/11	$ 5,169.00	$ 31.00
Total			**$ 5,169.00**	**$ 31.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 23.50	Average Balance	$ 1,823.23
Deposits and Credits	$ 43,556.78	Interest Earned for 30 Day(s)	$ 0.27
Checks, Withdrawals and Debits	$ 36,976.34	Annual Percentage Yield Earned	0.13%
Ending Balance	**$ 6,603.94**	Interest Credited in 2003	$ 6.55
		Interest Rate(s):	06/12 to 06/25 at 0.25% 06/26 to 07/11 at 0.10%

Deposits and Credits

Date	*Description*	*Amount*
06/12	Advance-Overdraft Line Of CR # **** 9120	$ 1,976.50
06/13	Casillc Payroll 061303	$ 3,852.50
06/18	Advance-Overdraft Line Of CR # **** 9120	$ 261.68
06/20	Advance-Overdraft Line Of CR # **** 9120	$ 2,000.00
06/24	Deposit	$ 23.68
06/24	ATM Transfer From Sav # 131-6062954-01; Card # **** 9170 Serial# 001806; 450 Third Ave, NY, NY (00131/01)	$ 1,000.00
06/24	Advance-Overdraft Line Of CR # **** 9120	$ 61.32
06/27	Casillc Payroll 062703	$ 3,852.51
06/30	Advance-Overdraft Line Of CR # **** 9120	$ 340.32
07/02	Advance-Overdraft Line Of CR # **** 9120	$ 106.00
07/07	Advance-Overdraft Line Of CR # **** 9120	$ 82.00
07/08	Deposit	$ 30,000.00
07/11	Interest Credit	$ 0.27
	Total	**$ 43,556.78**

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-0000- -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 Dr D B Karron
(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
06/14	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,977.19
06/14	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 396.41
06/17	Mbna America Online Pmt 061703	$ 1,020.58
06/17	Chase Credit Car Bill Pay 061703	$ 100.00
06/27	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 4,092.00
06/30	NYCE Purchase On 06/28; Card # **** 9170; Serial# 002643 Mcd 10443 Bo, 1517 Crescent Vish, Clifton Park, NY Purchase Amt $10.98; Cash Back Amt $10.00	$ 20.98
06/30	Int'L CIRRUS ATM W/Drawal On 06/29; Rate .7733318; Card # **** 9170 Serial# 984706; 925, Rue Labelle Saint-Jerom 0CA	$ 61.87
06/30	Discover Smart Chk 063003	$ 17.98
07/02	NYCE ATM Withdrawal; Card # **** 9170 Serial# 002804; 100 Park Lane Road, New Milford, CT	$ 101.00
07/07	NYCE ATM Withdrawal On 07/03; Card # **** 9170 Serial# 083200; 006 N NYS Thruway, Hastings On H, NY	$ 82.00
07/08	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 528.32
07/08	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 500.00
07/08	Online Bnkg Trnsf To Sav # 131-6062954-01 000351	$ 2,000.00
07/10	ATM Payment To M/C # **** 1872; Card # **** 9170 Serial# 005837; 450 Third Ave, NY, NY (00131/01)	$ 108.01
07/10	ATM Withdrawal; Card # **** 9170 Serial# 005833; 450 Third Ave, NY, NY (00131/01)	$ 60.00
	Total	**$ 11,066.3**

11,066.3

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1220	06/12	$ 2,000.00	1225*	07/08	$ 200.00	5352	06/24	$ 85.00
1221	06/20	$ 2,000.00	1228*	07/09	$ 20,000.00	5353	07/01	$ 5.00
1222	06/24	$ 1,000.00	5351*	06/18	$ 620.00			

** indicates gap in check sequence*

Total (8 checks) $ 25,910.00

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/12	$ 0.00	06/18	$ 0.00	06/30	$ 0.00	07/08	$ 26,771.68
06/13	$ 3,852.50	06/20	$ 0.00	07/01	$ 5.00 -	07/09	$ 6,771.68
06/14	$ 1,478.90	06/24	$ 0.00	07/02	$ 0.00	07/10	$ 6,603.67
06/17	$ 358.32	06/27	$ 239.49 -	07/07	$ 0.00	07/11	$ 6,603.94

Select High Yield Savings Account # 131-6062954-01 Daniel Karron

Summary

Opening Balance	$ 1,429.78
Deposits and Credits	$ 2,000.43
Checks, Withdrawals and Debits	$ 1,000.00
Ending Balance	**$ 2,430.21**

Average Balance	$ 1,096.70
Interest Earned for 30 Day(s)	$ 0.43
Annual Percentage Yield Earned	0.48%
Interest Credited in 2003	$ 5.29
Interest Rate(s):	06/12 to 06/25 at 0.55% 06/26 to 07/11 at 0.40%

131-00131-B008-00131- -002-1-01-0013-0000- -SY Primary Account Number: 131-0684916-65

Select High Yield Savings *(continued)* Account # 131-6062954-01 Daniel Karron

Deposits and Credits

Date	*Description*	*Amoun*
07/08	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000351	$ 2,000.0(
07/11	Interest Credit	$ 0.4(
	Total	**$ 2,000.4(**

Withdrawals and Debits

Date	*Description*	*Amoun*
06/24	ATM Transfer To Chk # 131-0684916-65; Card # **** 9170 Serial# 001806; 450 Third Ave, NY, NY (00131/01)	$ 1,000.00
	Total	**$ 1,000.00**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
06/24	$ 429.78	07/08	$ 2,429.78	07/11	$ 2,430.21		

Monthly Fee

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $2,950.93. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

WorldWide Consumer Bank customers, please write to us at WCB/IPB, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-0000- -SY Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.

B. ADD any deposits not yet shown on your statement. +

C. TOTAL (A and B above).

D. SUBTRACT total items outstanding (from chart at left). —

E. BALANCE (should equal your checkbook balance).

If you have any questions about your accounts, call the customer service number on the front of your stateme

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

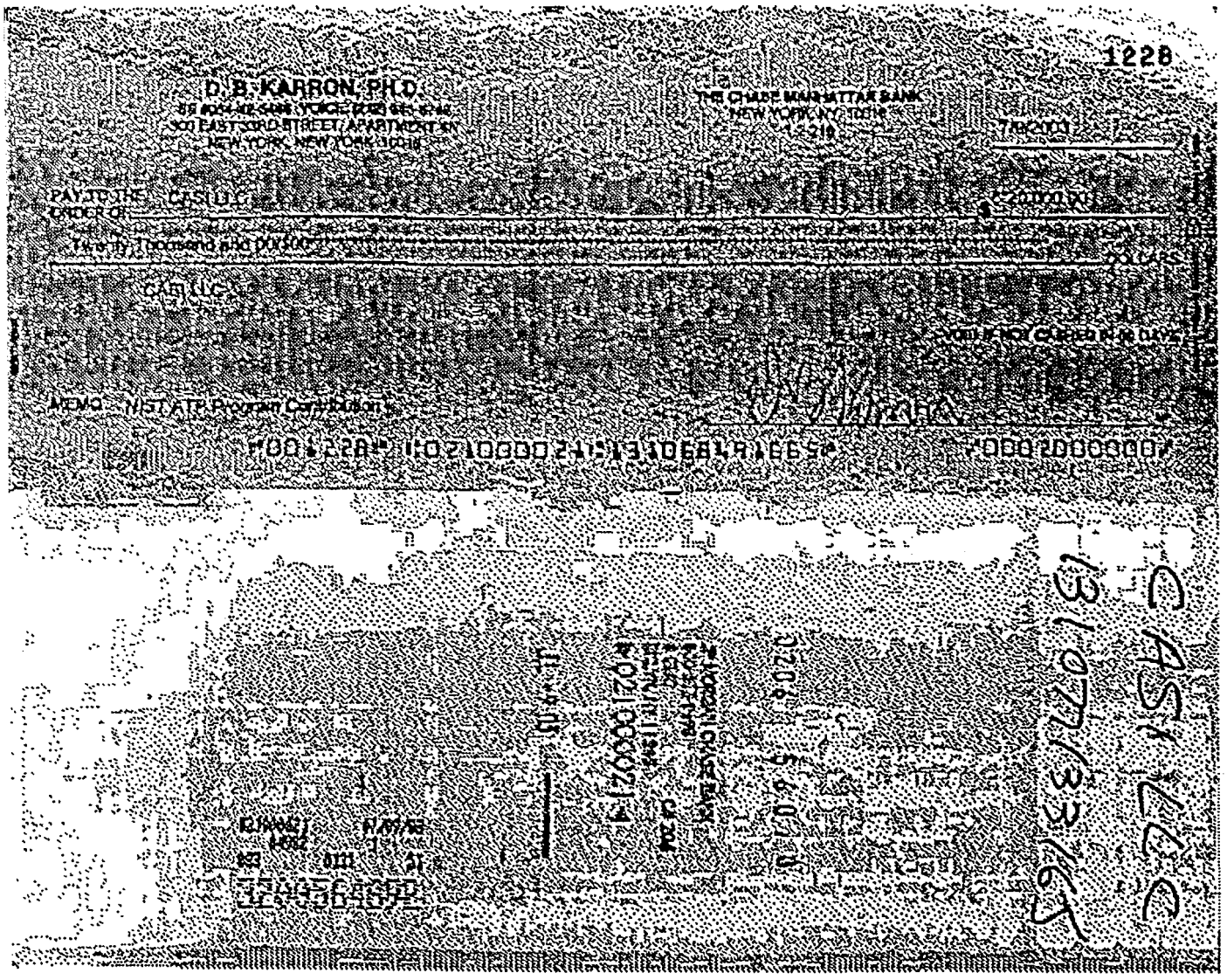
*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

Celebrate Weekends with your Chase Banking Card. Dr D B Karr

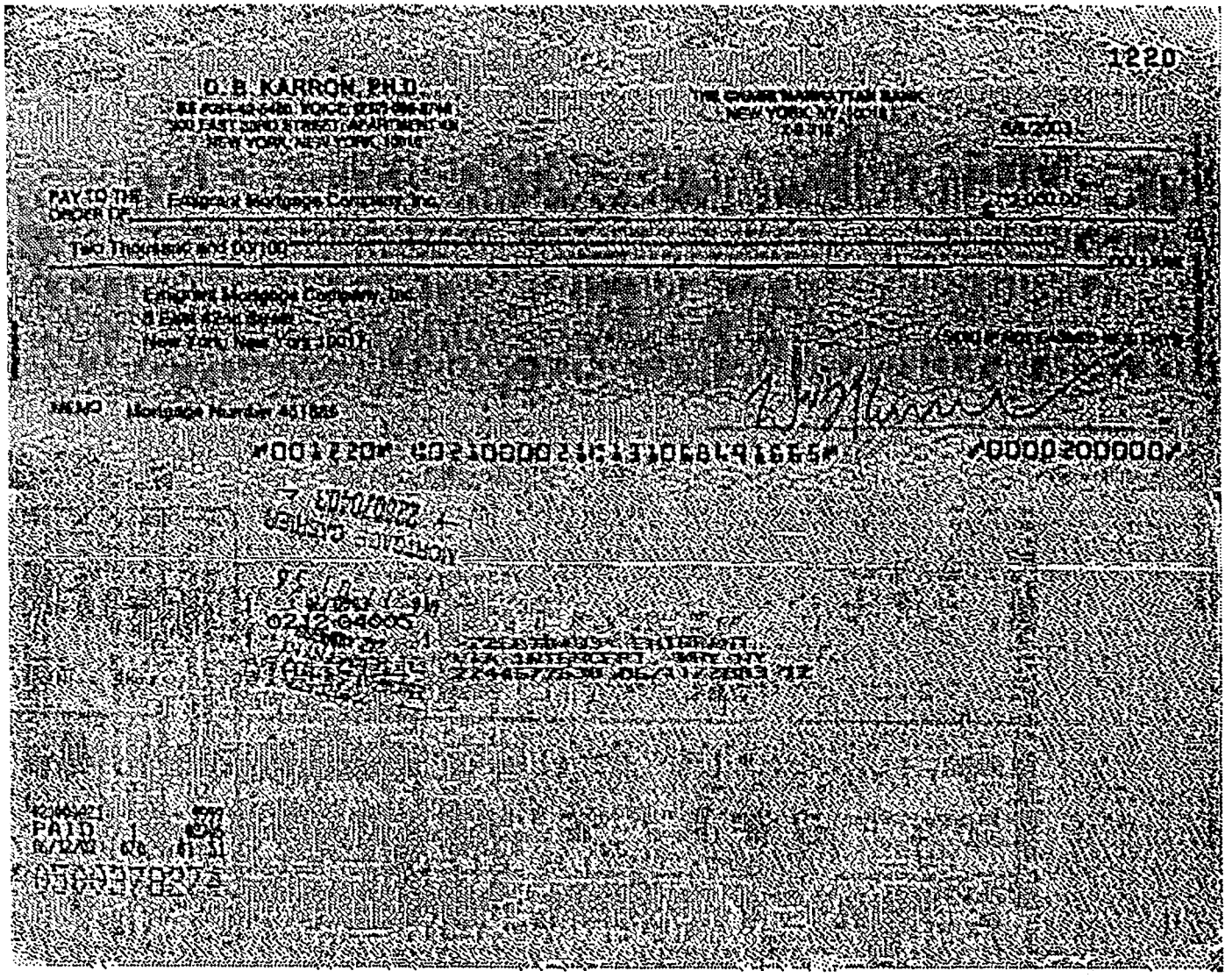
What could be more fun than getting away on the weekends with the people who matter most? To find out how you can keep weekends special, visit www.chase.com/weekendsmatter. Now through August 31, 2003.

The Chase Banking Card with the MasterCard• logo - it's the Card to use for all your purchases!

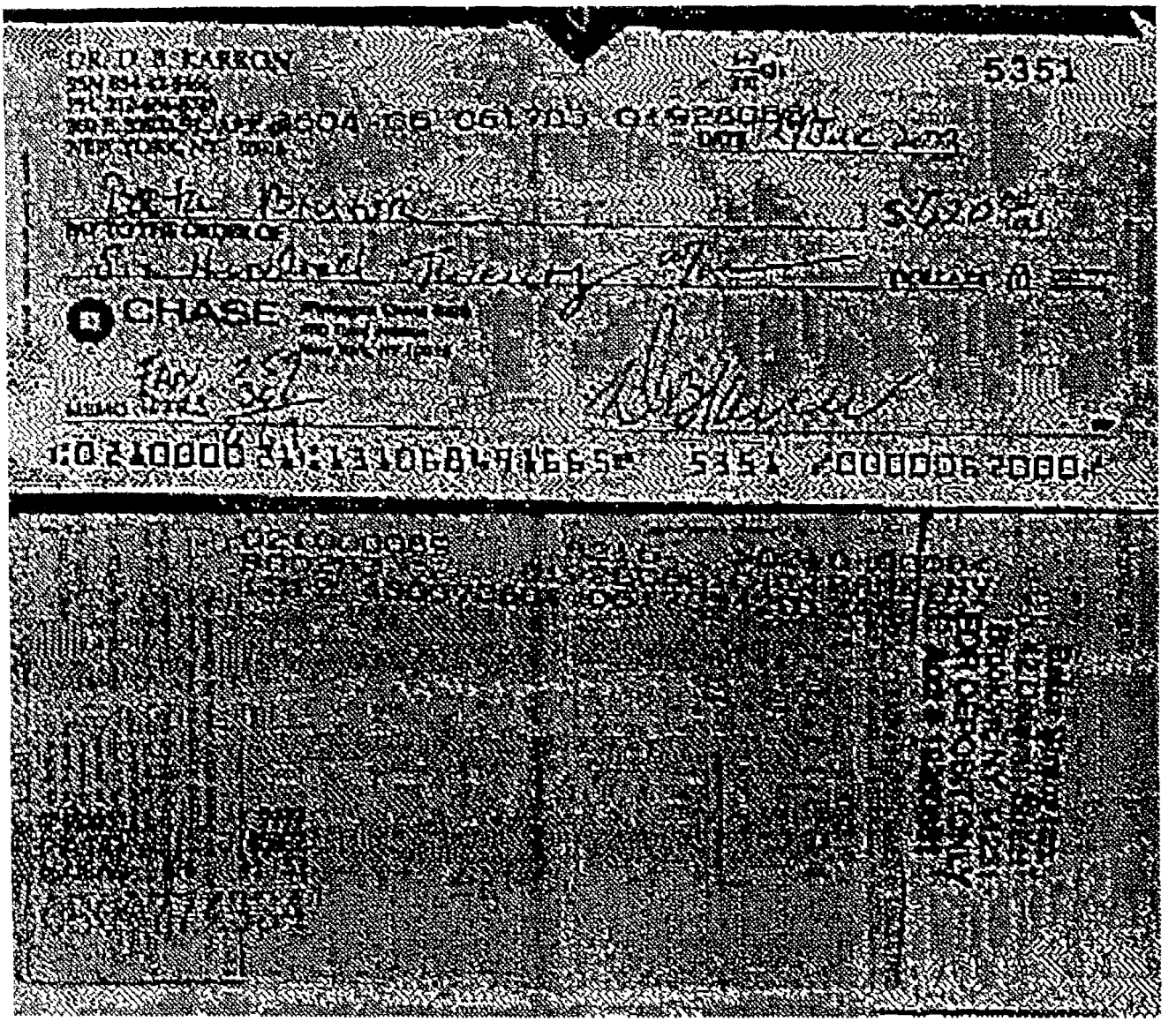
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0032564692 Posting date 09-JUL-03



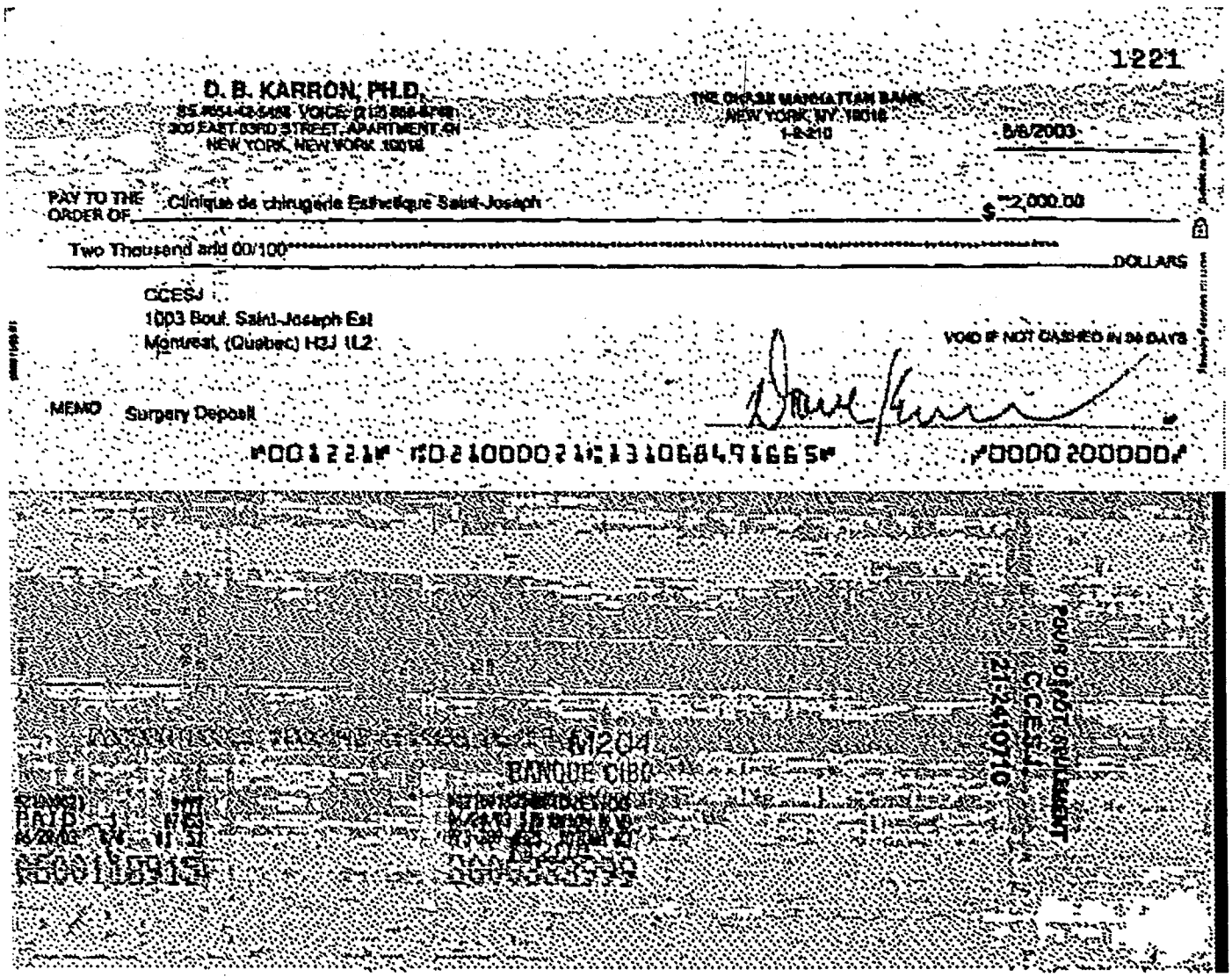
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0005378274 Posting date 12-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0008774334 Posting date 18-JUN-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006118915 Posting date 20-JUN-03



1221

D. B. KARRON, PH.D.
[illegible]
300 EAST 62ND STREET, APARTMENT 6N
NEW YORK, NEW YORK 10021

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-8-210

6/6/2003

PAY TO THE ORDER OF Clinique de chirurgie Esthetique Saint-Josaph $ **2,000.00

Two Thousand and 00/100********** DOLLARS

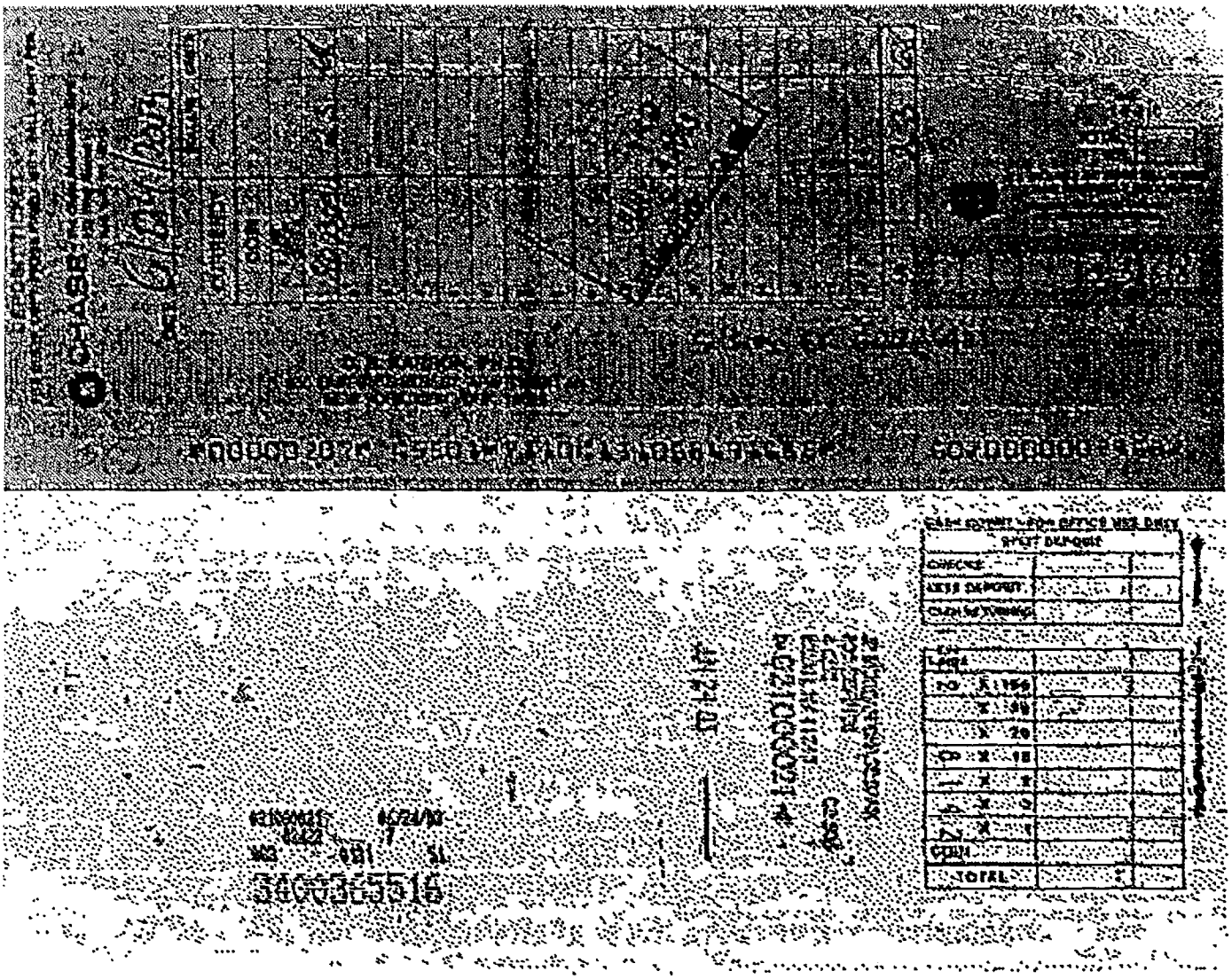
CCESJ
1003 Boul. Saint-Joseph Est
Montreal, (Quebec) H2J 1L2

VOID IF NOT CASHED IN 90 DAYS

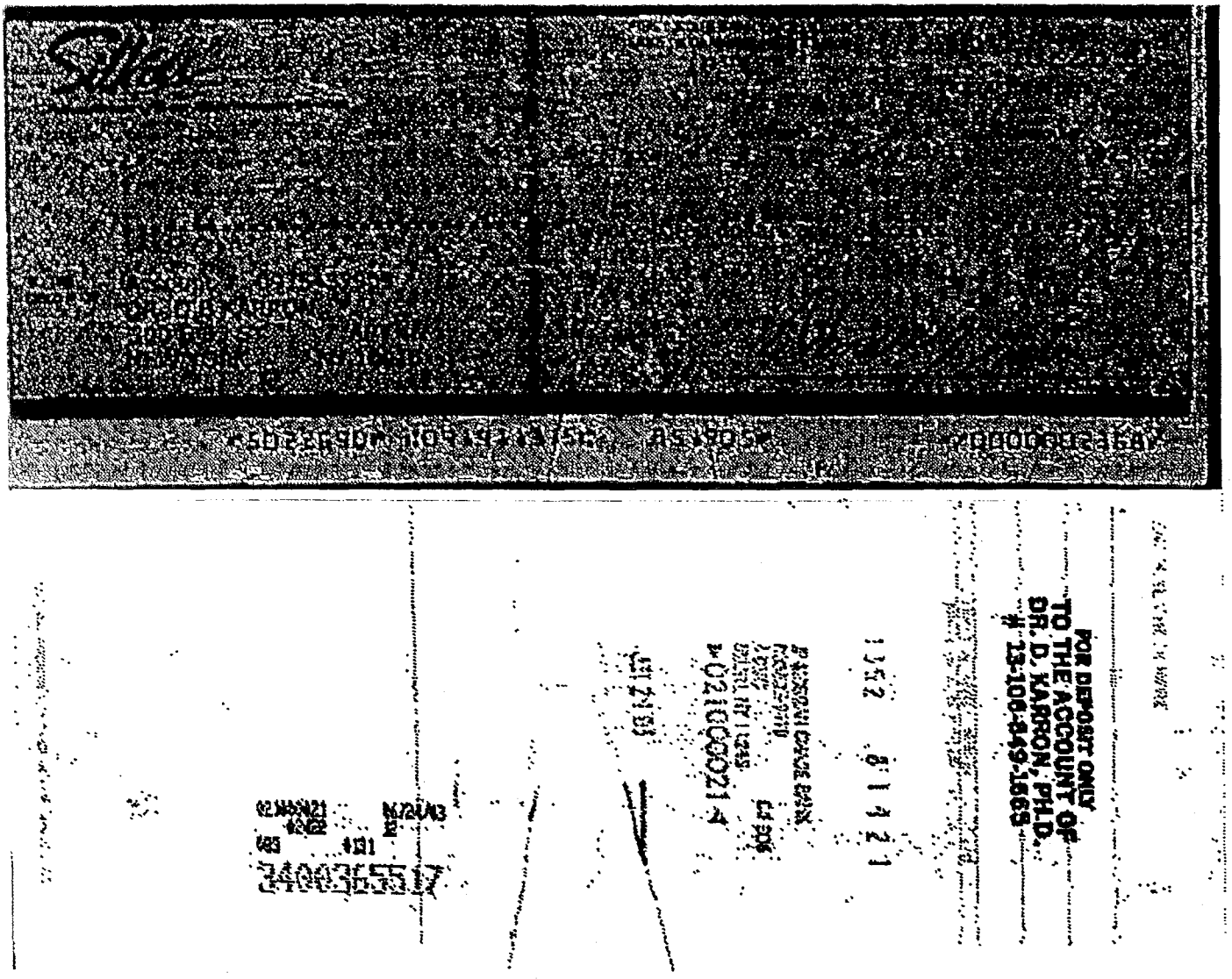
MEMO Surgery Deposit

⑈001221⑈ ⑆021000021⑆ 13106847166 5⑈ ⑈0000200000⑈

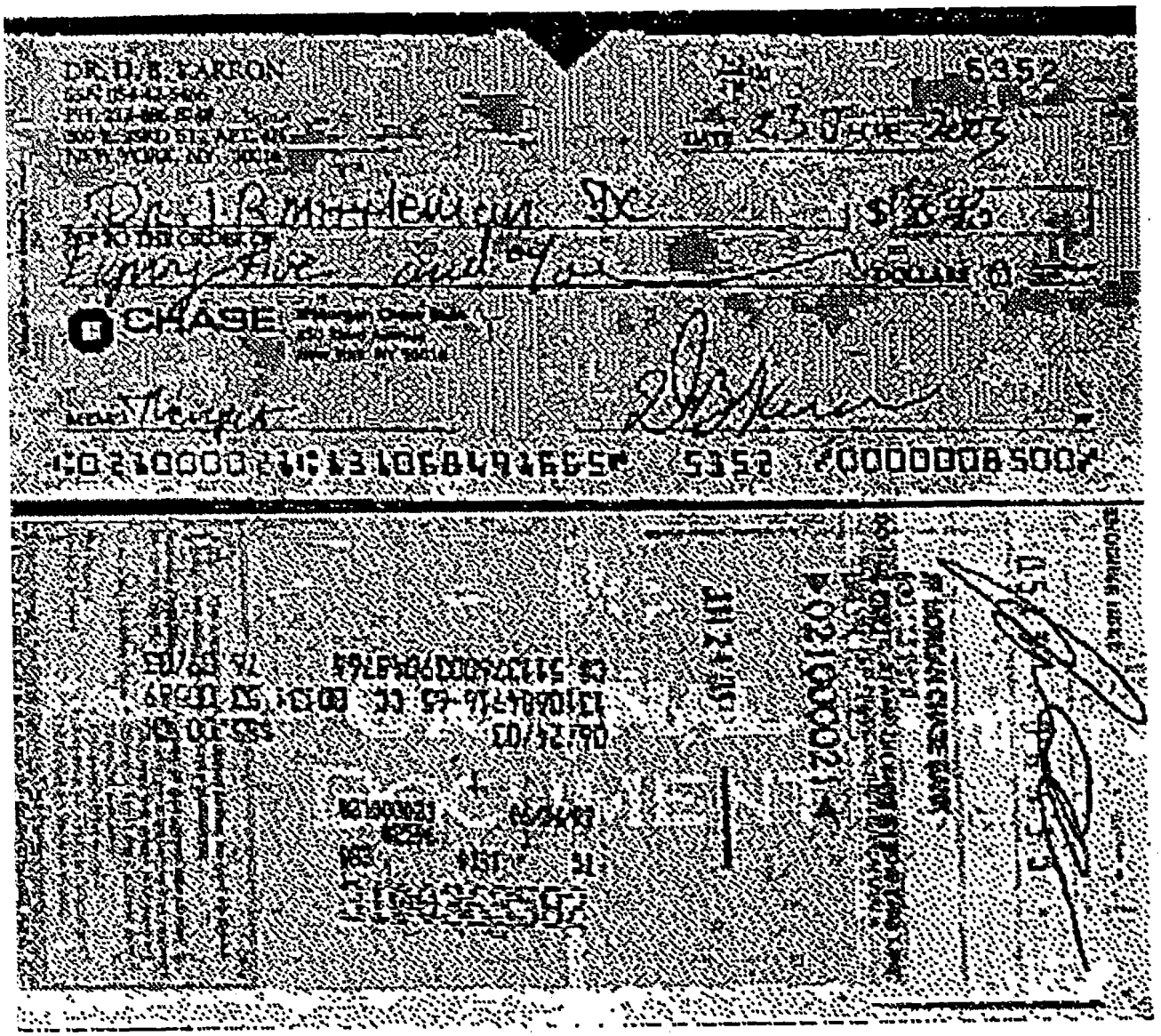
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034365516 Posting date 24-JUN-03

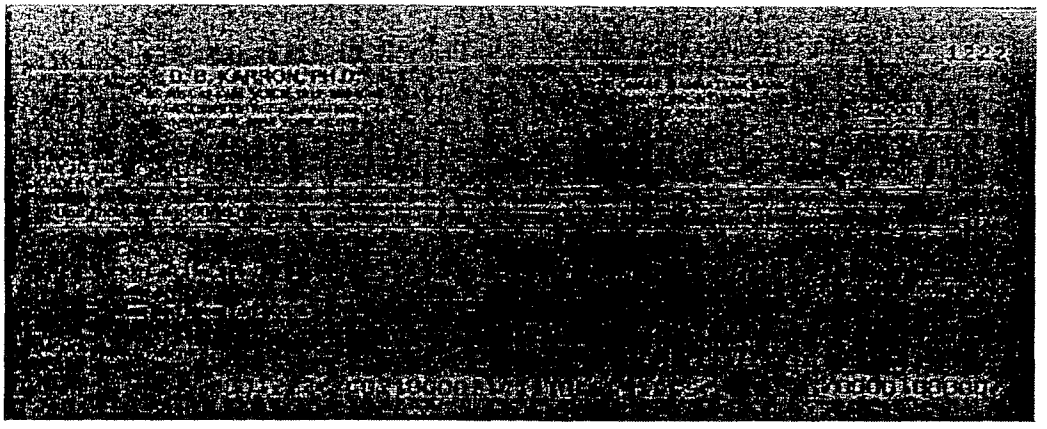


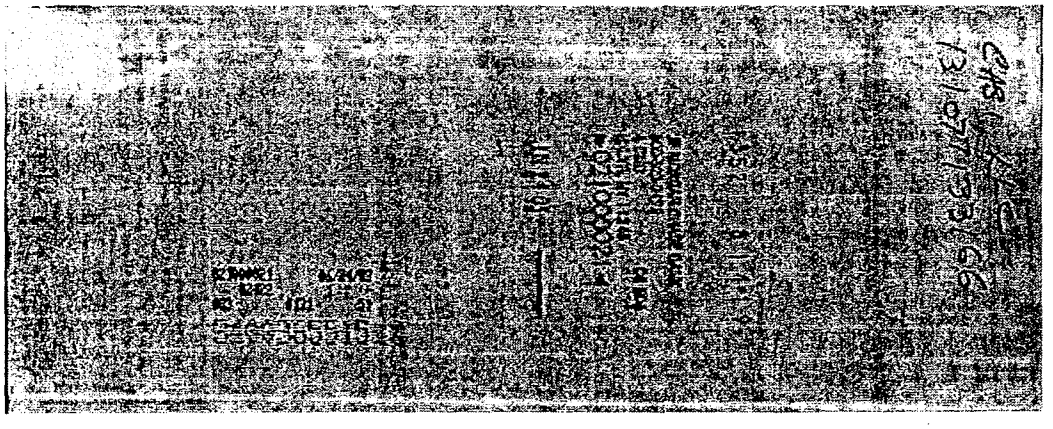
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034365517 Posting date 24-JUN-03



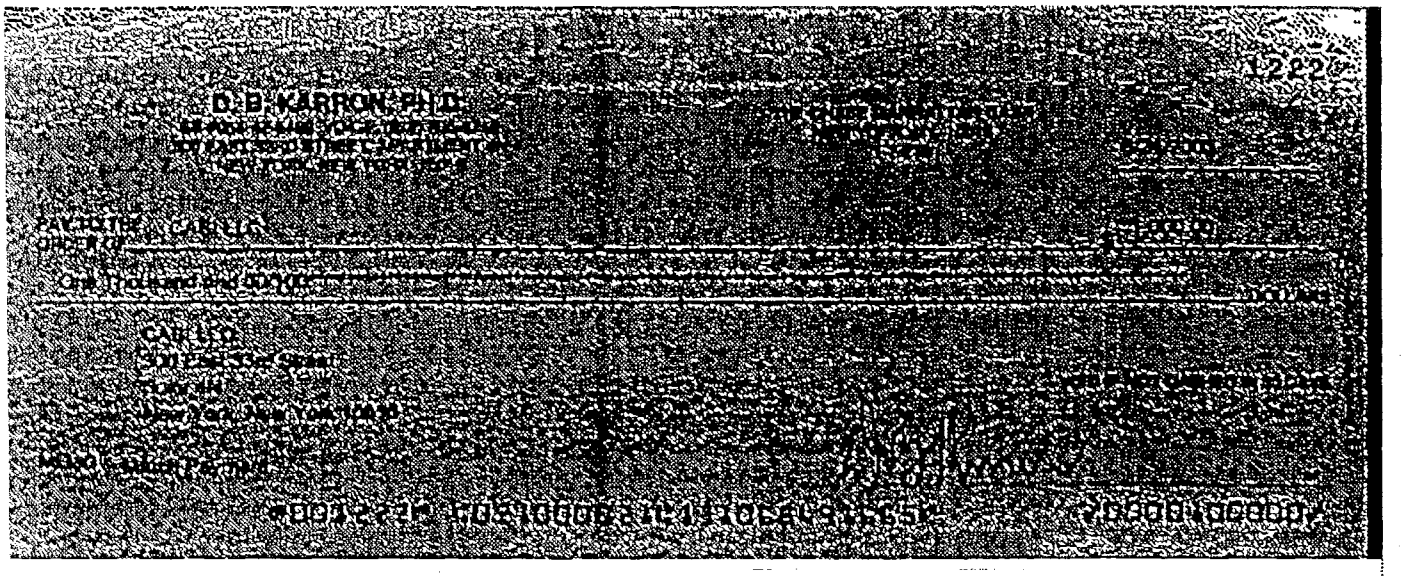
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0031363582 Posting date 24-JUN-03

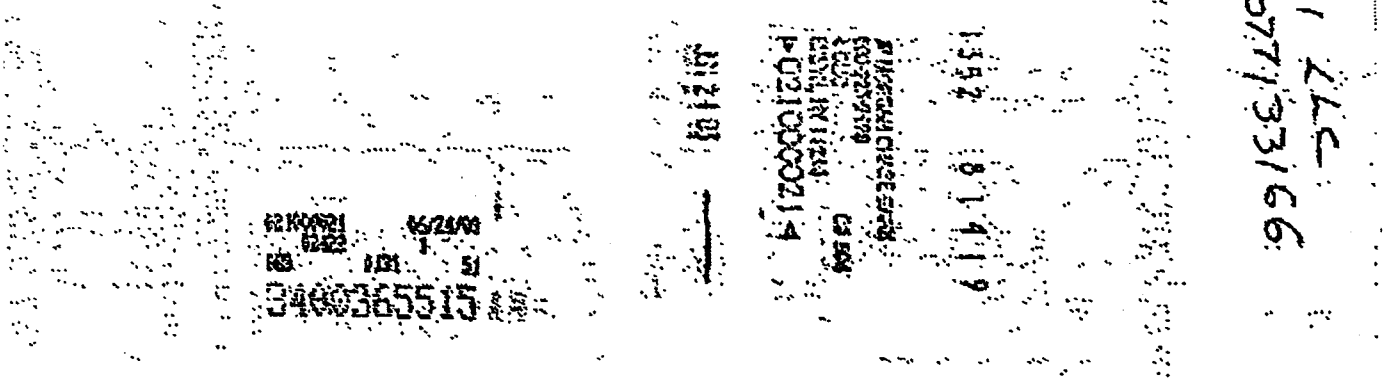




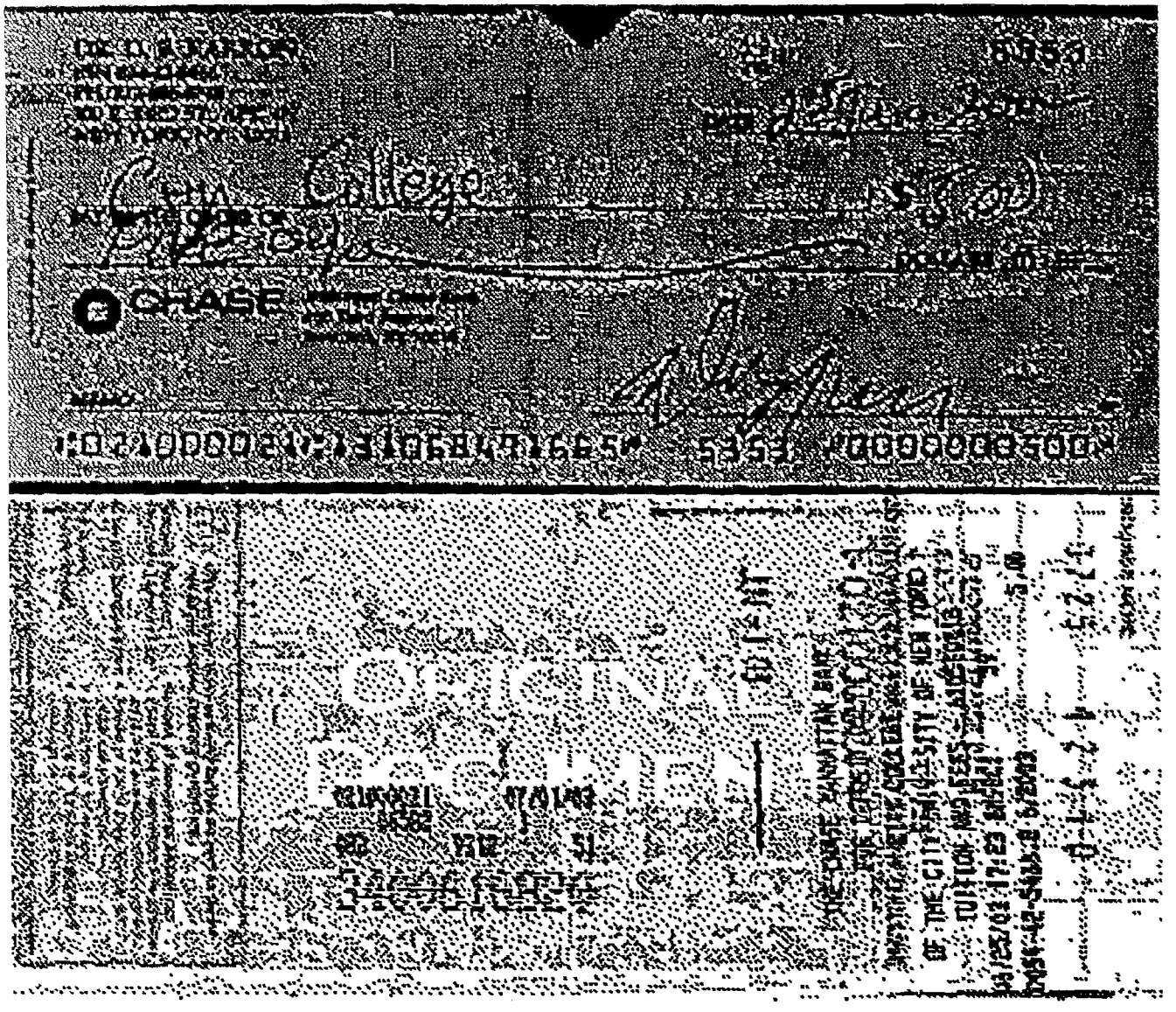


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034365515 Posting date 24-JUN-03

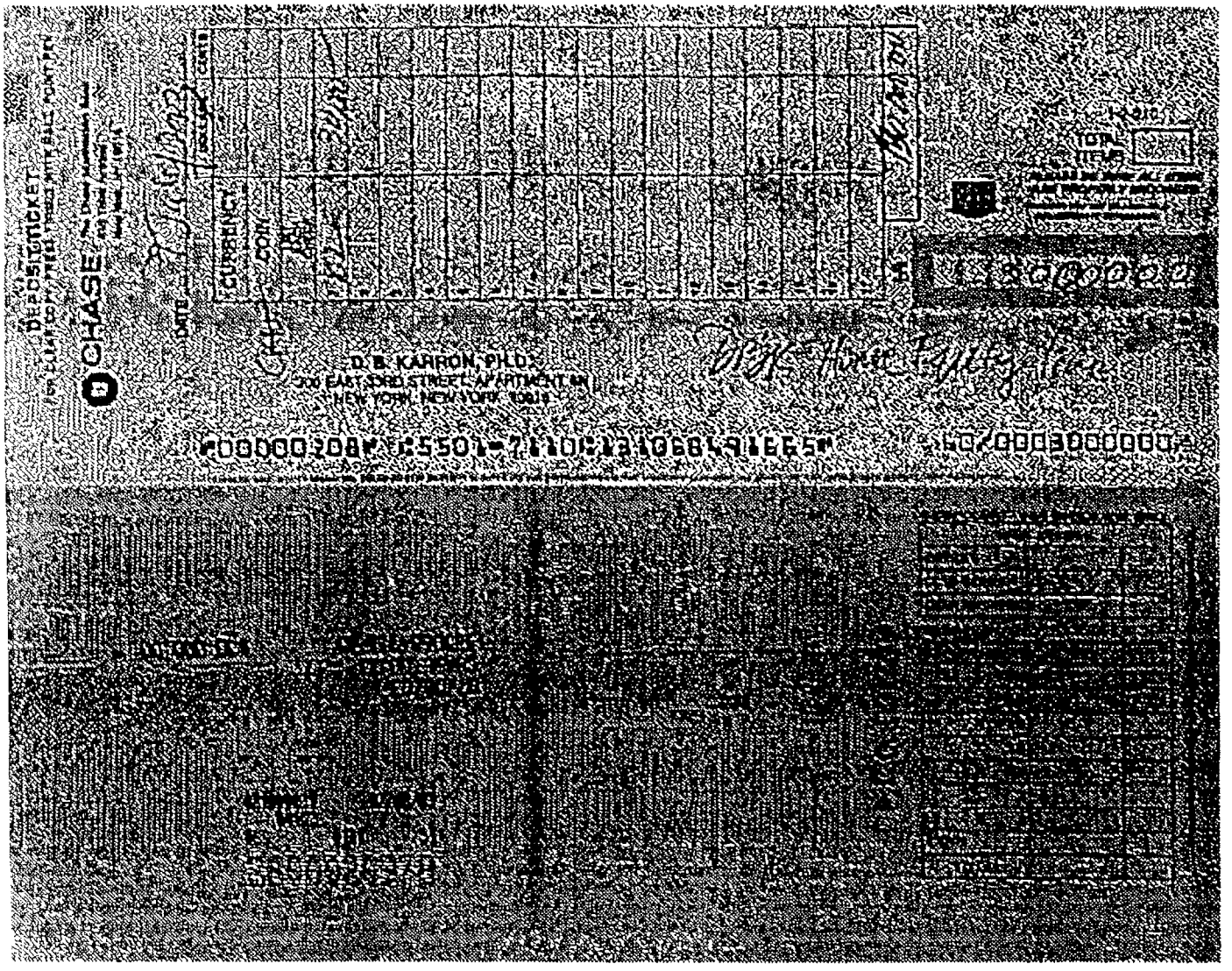




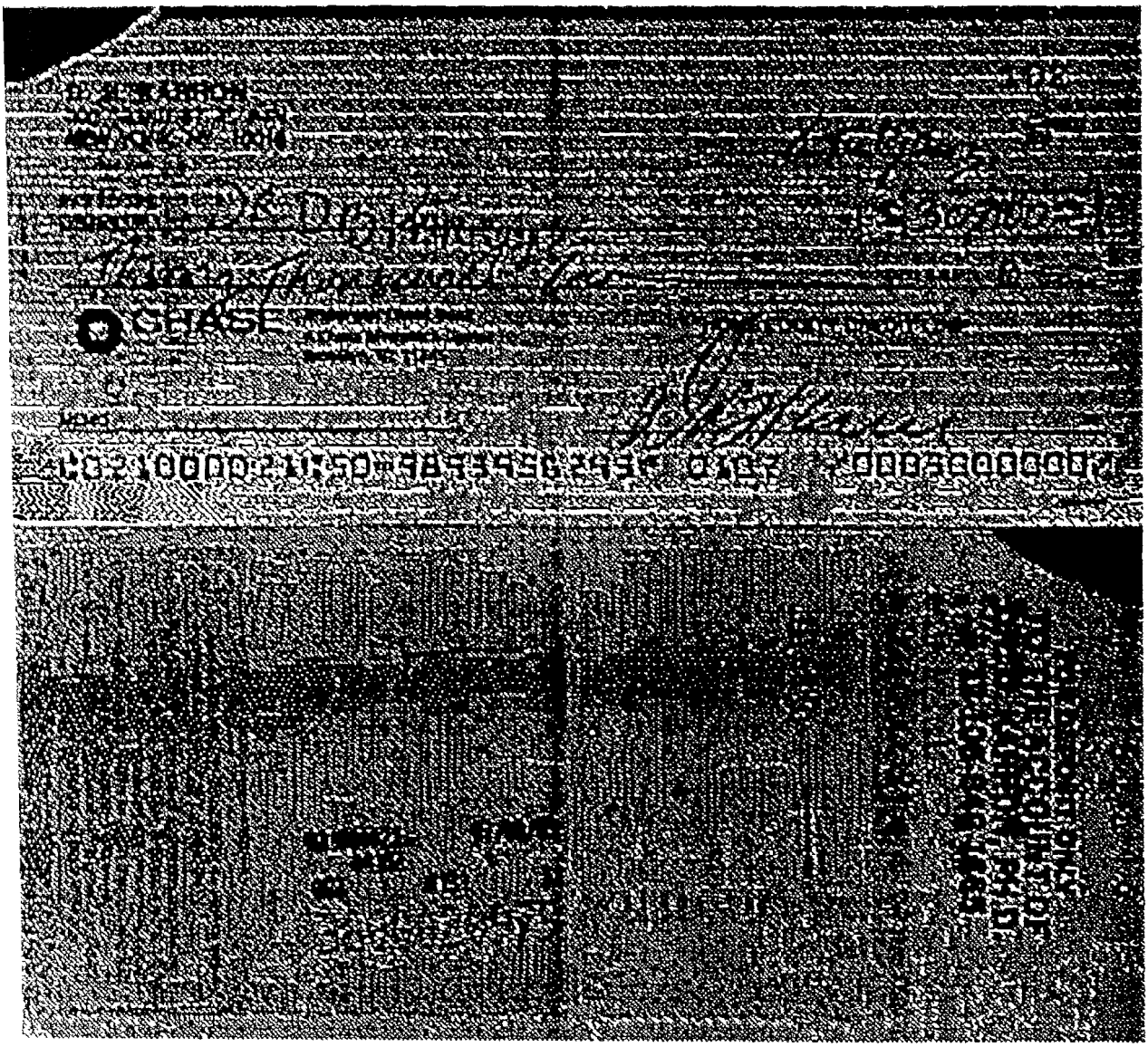
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034616820 Posting date 01-JUL-03



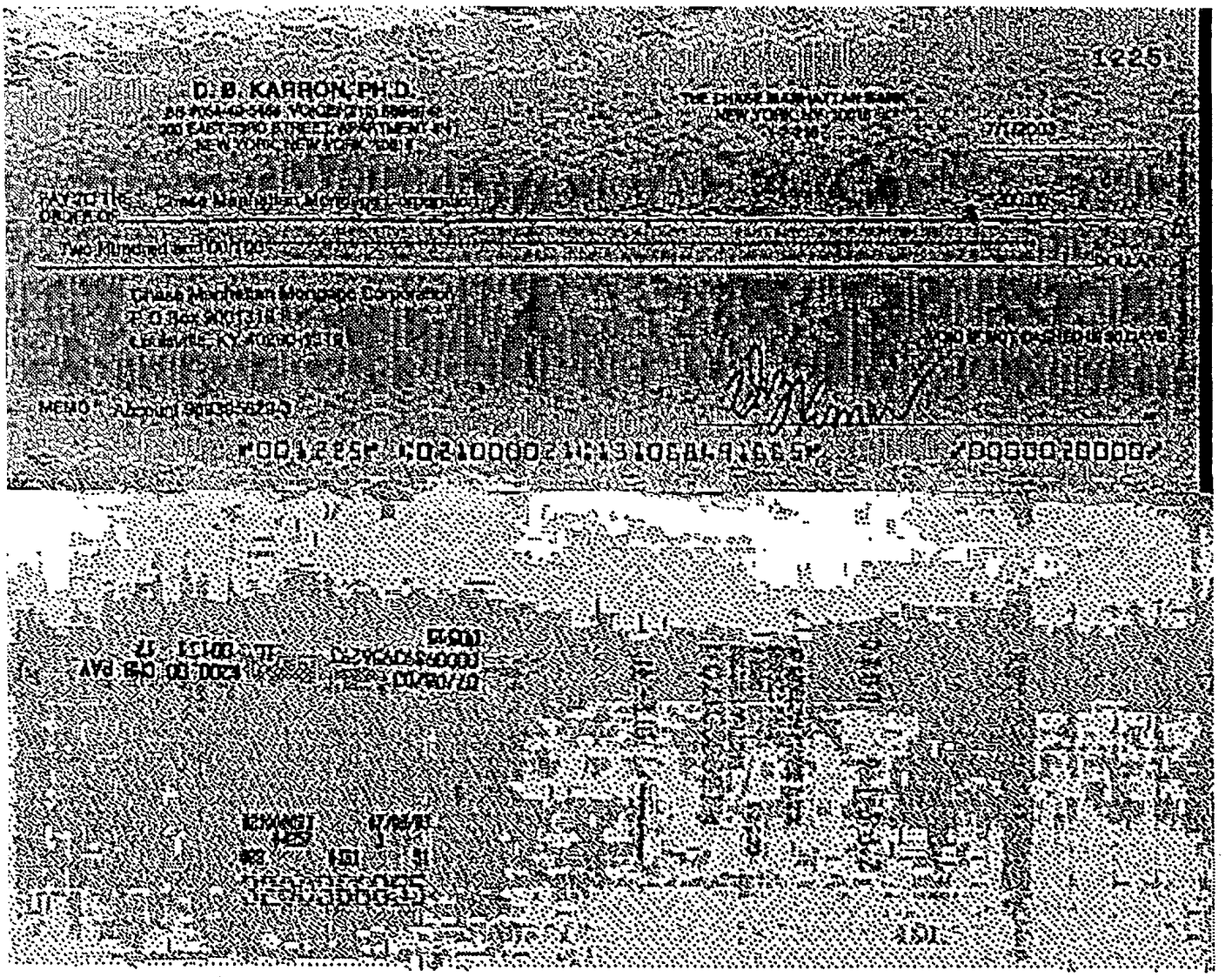
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036020978 Posting date 08-JUL-03



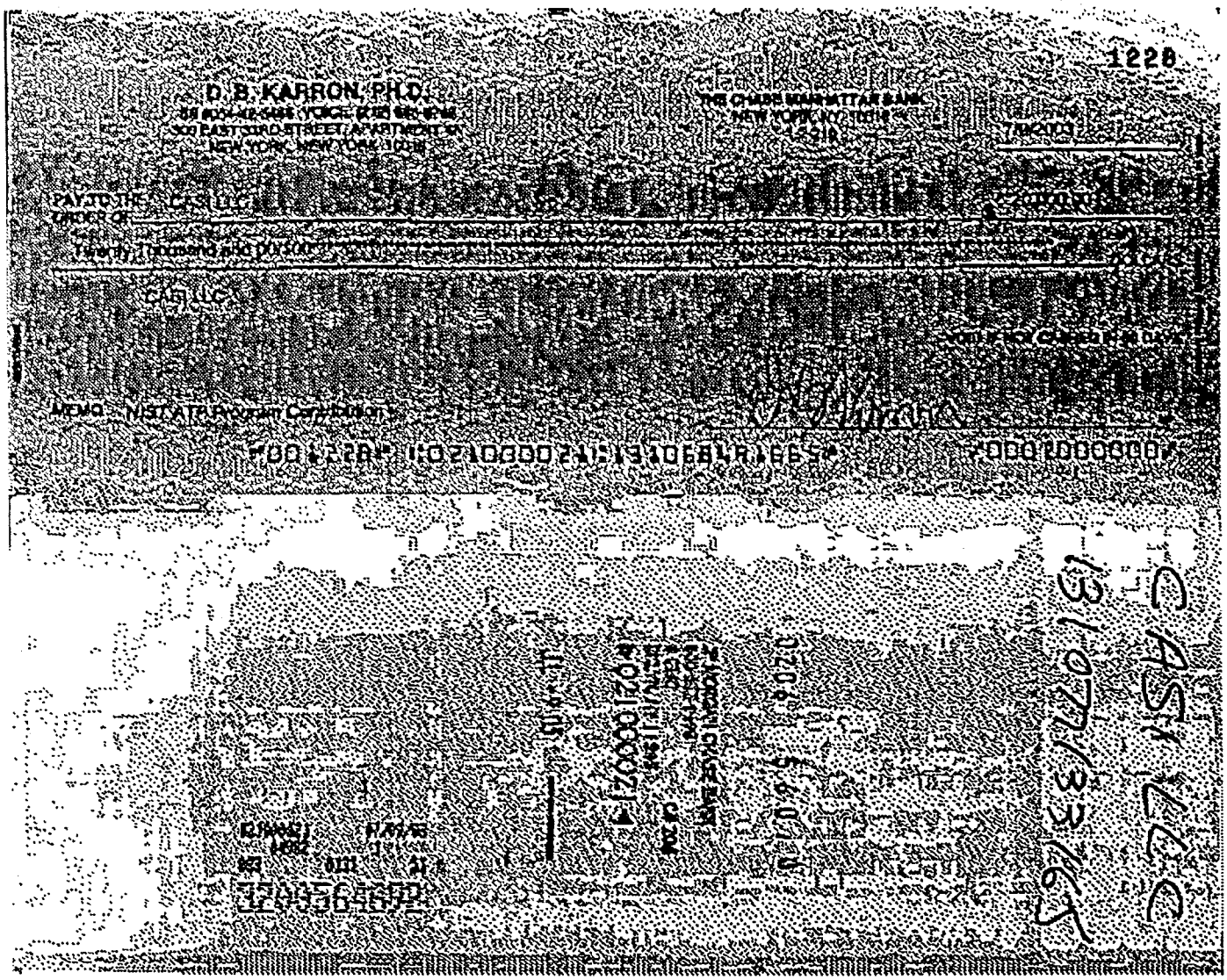
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036020979 Posting date 08-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032366855 Posting date 08-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032564692 Posting date 09-JUL-03



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD
Access Accounts, Pay Bills, Transfer Money
Fast, Easy, Free with Chase Online
www.chase.com/bank

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 19

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Select Checking W/Interest	131-0684916-65	$ 6,603.94	$ 4,195.54
Select High Yield Savings	131-6062954-01	$ 2,430.21	$ 2,431.06
Total		**$ 9,034.15**	**$ 6,626.60**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owed*
Overdraft Line Of Credit	**** 9120	08/12	$ 3,766.00	$ 1,434.00
Total			**$ 3,766.00**	**$ 1,434.00**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 6,603.94	Average Balance	$ 2,788.37
Deposits and Credits	$ 38,888.77	Interest Earned for 32 Day(s)	$ 0.24
Checks, Withdrawals and Debits	$ 41,297.17	Annual Percentage Yield Earned	0.10%
Ending Balance	**$ 4,195.54**	Interest Credited in 2003	$ 6.79
		Interest Rate(s):	07/12 to 08/12 at 0.10%

Deposits and Credits

Date	*Description*	*Amount*
07/14	Deposit	$ 30,000.00
07/14	Deposit	$ 1,000.00
07/24	Advance-Overdraft Line Of CR # **** 9120	$ 753.35
07/25	Deposit	$ 468.75
07/29	Advance-Overdraft Line Of CR # **** 9120	$ 41.25
07/30	Advance-Overdraft Line Of CR # **** 9120	$ 150.00
07/31	Advance-Overdraft Line Of CR # **** 9120	$ 100.00
08/01	Advance-Overdraft Line Of CR # **** 9120	$ 101.50
08/04	Deposit	$ 647.39
08/06	Advance-Overdraft Line Of CR # **** 9120	$ 228.50
08/07	Advance-Overdraft Line Of CR # **** 9120	$ 151.01
08/08	Advance-Overdraft Line Of CR # **** 9120	$ 921.48
08/11	Advance-Overdraft Line Of CR # **** 9120	$ 130.00
08/12	Deposit	$ 4,107.11
08/12	Deposit	$ 88.19

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest Account # 131-0684916-65 **Dr D B Karron**
(continued)

Deposits and Credits

Date	Description	Amount
08/12	Interest Credit	$ 0.24
	Total	**$ 38,888.**

38,888.7

Withdrawals and Debits

Date	Description	Amount
07/14	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 559.19
07/14	ATM Withdrawal On 07/11; Card # **** 9170	
	Serial# 008853; 349 Fifth Ave, NY, NY (00003/01)	$ 60.00
07/14	ATM Withdrawal; Card # **** 9170	
	Serial# 001513; 450 Third Ave, NY, NY (00131/05)	$ 60.00
07/14	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
07/16	CIRRUS ATM Withdrawal; Card # **** 9170	
	Serial# 698092; 17 West Main Stree Newark DE	$ 101.50
07/21	Discover Smart Chk 072103	$ 8.99
07/22	NYCE ATM Withdrawal; Card # **** 9170	
	Serial# 986588; 833 B 2ND Avenue, New York, NY	$ 61.75
07/22	Mbna America Online Pmt 072203	$ 110.90
07/24	Mbna America Online Pmt 072403	$ 3,000.00
07/29	ATM Payment To M/C # **** 1872; Card # **** 9170	
	Serial# 005277; 450 Third Ave, NY, NY (00131/02)	$ 150.00
07/29	ATM Withdrawal; Card # **** 9170	
	Serial# 005273; 450 Third Ave, NY, NY (00131/02)	$ 60.00
07/31	Chase Credit Car Bill Pay 073103	$ 100.00
08/01	NYCE ATM Withdrawal; Card # **** 9170	
	Serial# 007631; 107 Main St, Manasquan, NJ	$ 101.50
08/04	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 617.78
08/05	Mbna America Online Pmt 080503	$ 108.11
	Total	**$ 5,129.72**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1223	07/15	$ 865.82	1232	07/25	$ 300.00	5355	07/16	$ 1,000.00
1224	07/15	$ 408.24	1234*	08/11	$ 130.00	5356	07/17	$ 150.00
1226*	07/18	$ 2,000.00	1235	08/07	$ 151.01	5357	07/24	$ 300.00
1227	07/14	$ 3,300.90	1236	08/08	$ 105.00	5358	07/30	$ 150.00
1229*	07/15	$ 300.00	1237	08/08	$ 408.24	5360*	08/06	$ 150.00
1230	07/15	$ 25,000.00	1238	08/08	$ 408.24			
1231	07/21	$ 1,000.00	5354*	07/15	$ 40.00			

** indicates gap in check sequence*

Total (19 checks) **$ 36,167.45**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
07/14	$ 33,593.85	07/21	$ 2,719.30	07/30	$ 0.00	08/06	$ 0.00
07/15	$ 6,979.79	07/22	$ 2,546.65	07/31	$ 0.00	08/07	$ 0.00
07/16	$ 5,878.29	07/24	$ 0.00	08/01	$ 0.00	08/08	$ 0.00
07/17	$ 5,728.29	07/25	$ 168.75	08/04	$ 29.61	08/11	$ 0.00
07/18	$ 3,728.29	07/29	$ 0.00	08/05	$ 78.50 -	08/12	$ 4,195.54

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

Account # 131-0062954-01 **Daniel Karron**

Summary

Opening Balance	$ 2,430.21	Average Balance	$ 2,431.0
Deposits and Credits	$ 0.85	Interest Earned for 32 Day(s)	$ 0.8
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.40%
Ending Balance	**$ 2,431.06**	Interest Credited in 2003	$ 6.1
		Interest Rate(s):	07/12 to 08/12 at 0.40%

Deposits and Credits

Date	*Description*	*Amoun*
08/12	Interest Credit	$ 0.8
	Total	**$ 0.8**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/12	$ 2,431.06						

Monthly Fee

A $30.00 fee was deducted from your account on 07/14 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $6,653.40. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement.

B. ADD any deposits not yet shown on your statement. +

C. TOTAL (A and B above).

D. SUBTRACT total items outstanding (from chart at left). −

E. BALANCE (should equal your checkbook balance).

If you have any questions about your accounts, call the customer service number on the front of your statemen

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

Visit your local Chase branch and experience our improvements. Dr D B Karro

A new teller system is being installed in the branches to improve your banking experience! In addition to being able to make deposits and withdrawals at the teller window, you will now be able to update account information, order checks, request statement copies, and much more.

Come into your local branch to experience the improvements first-hand!

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Pay Bills Automatically with your Chase Banking Card!!! Dr D B Karron

Take advantage of the recent changes to the federal tax withholding and the child tax credit to pay some of your bills, and make it easy with your Chase Banking Card. More and more merchants are offering the convenience of automatic bill payment. From cable to utilities to internet service and insurance premiums. Setting up automatic bill payment using your Chase Banking Card is easy. Your payment will automatically be deducted from your Chase checking account and will always be on time.

For more information, check out www.chase.com/autopay

Finally a tax break – now how can you make the most of it?

This year's tax cuts could be the windfall you need to start a long-term financial plan like our Systematic Contributions or Systematic Savings Plan.

Open a Systematic Savings Plan now.

Whether you're saving for a house, car or a child's education, Chase can help you create a savings strategy that works for you. With funds automatically transferred from your checking account to your High Yield Savings Account–it all adds up.

Take Advantage of a Systematic Contributions Plan.

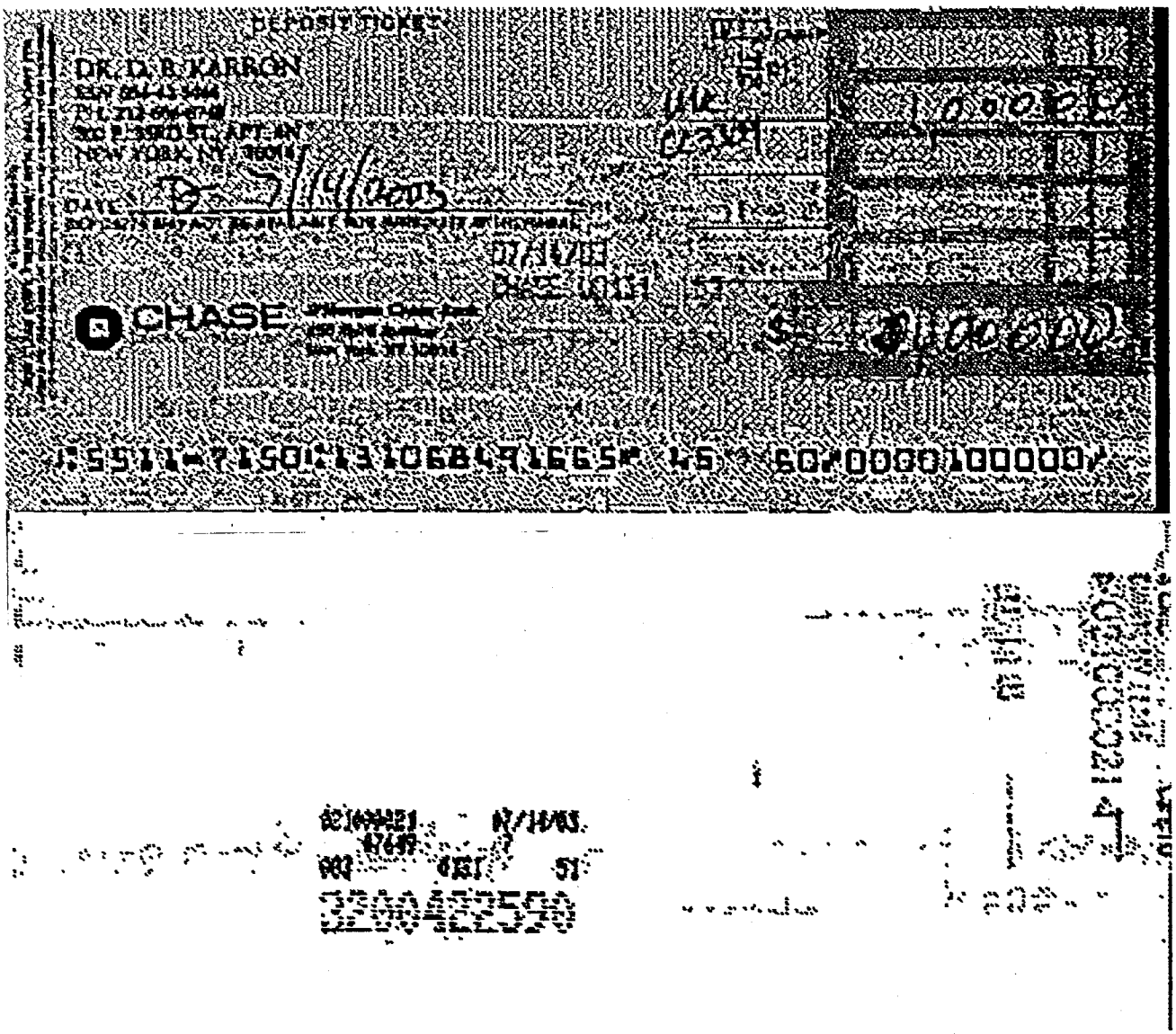
For many, saving for retirement is a matter of figuring out what's left after the bills are paid. But there's a more dependable way to do it. The Retirement Experts* at Chase can help you roll over, transfer or contribute to an IRA at Chase–and have a set amount transferred automatically from your checking or savings account to your IRA each month. It's that easy.

To open a ***Systematic Savings*** Plan, stop by your local branch. ***Or call 1-800-CHASE24.***	To start a ***Systematic Contributions*** Plan, stop by your local branch. ***Or call 1-800-423-0611, for Retirement Services.***

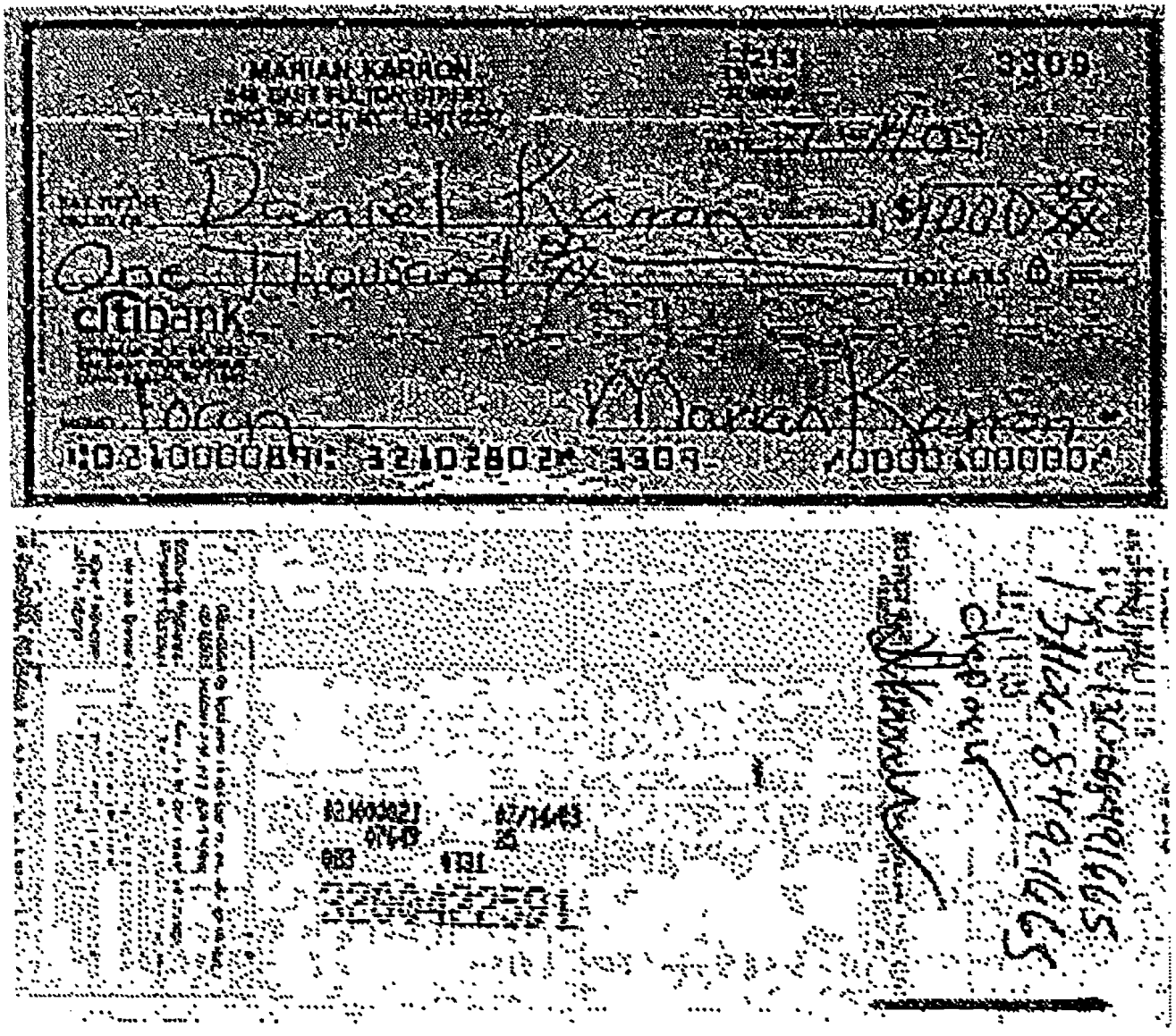
* Chase Retirement Experts are also registered representatives of Chase Investment Services Corp. Securities and investment advisory services are offered through Chase Investment Services Corp. (CISC). CISC, a member of NASD/SIPC, is an affiliate of JPMorgan Chase Bank.

NOT FDIC INSURED	May Lose Value	No Bank Guarantee

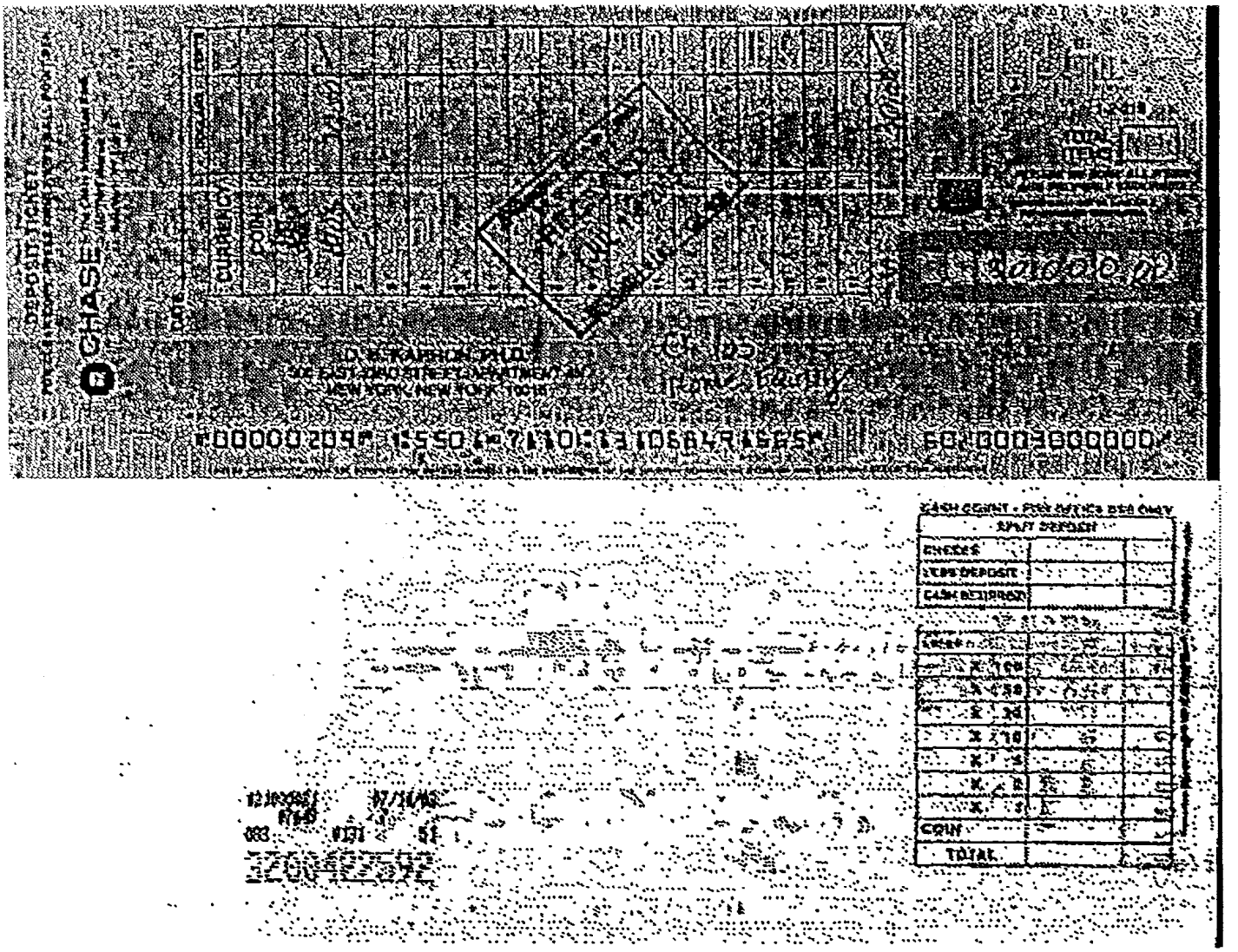
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032422590 Posting date 14-JUL-03



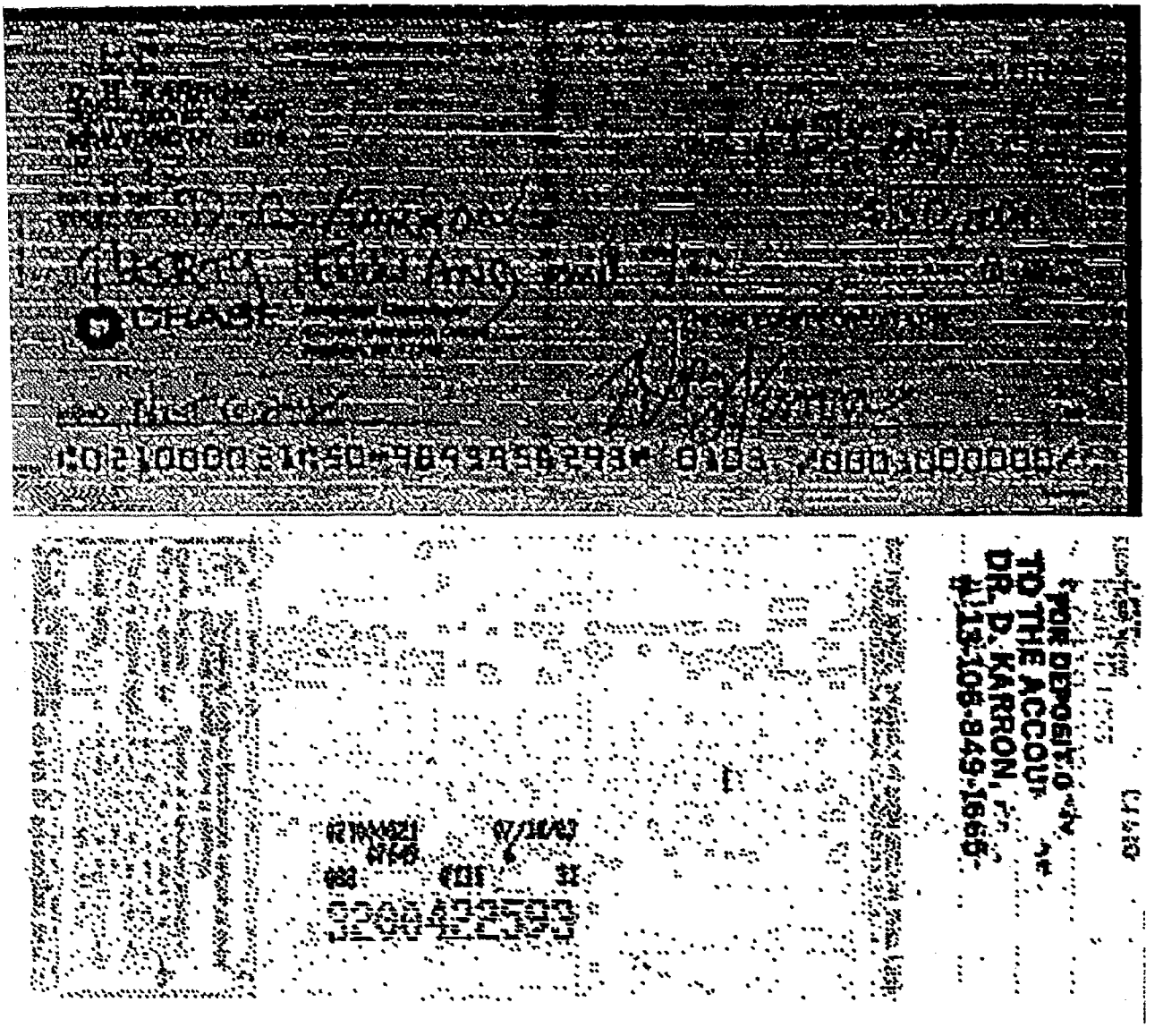
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032422591 Posting date 14-JUL-03



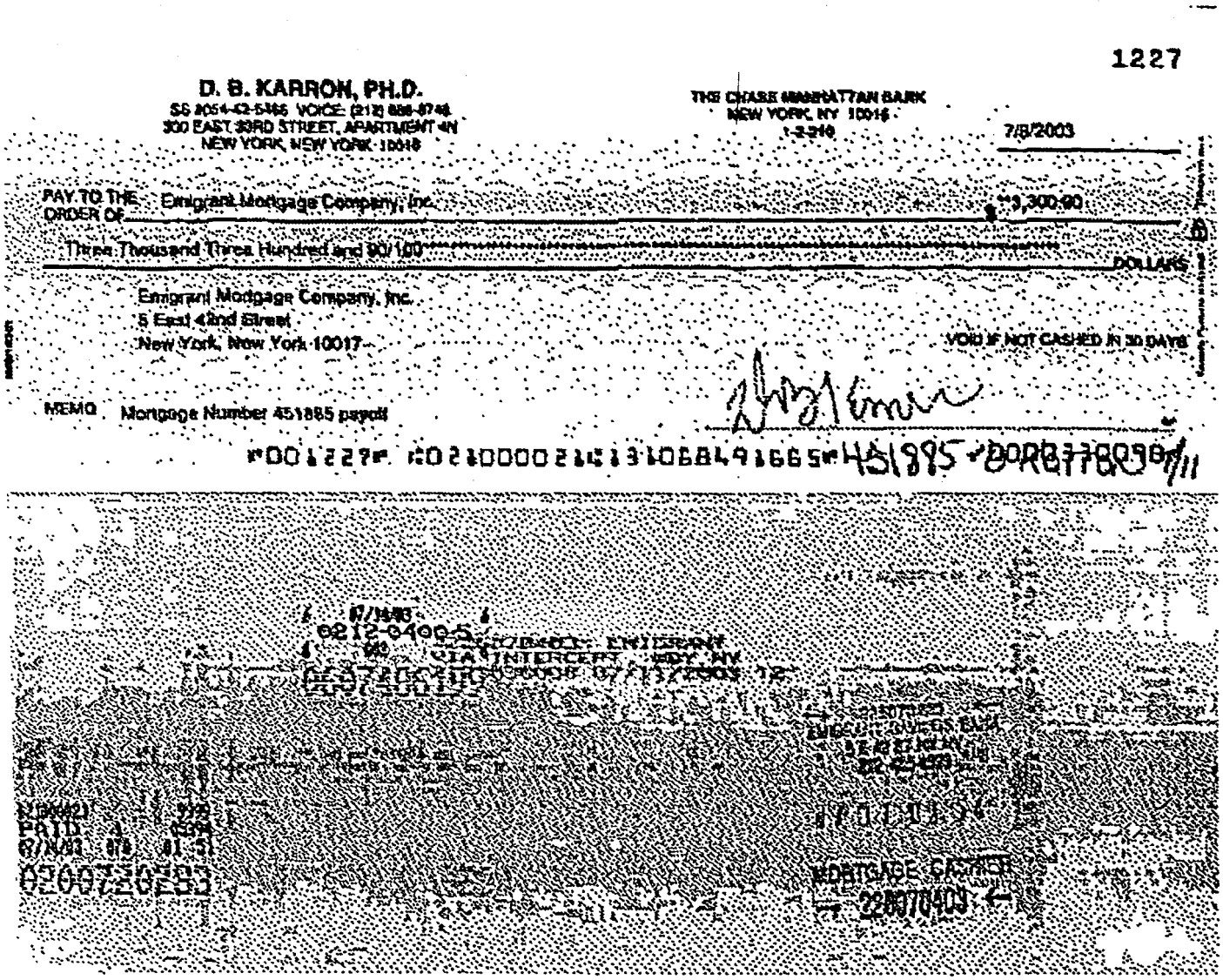
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032422592 Posting date 14-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032422593 Posting date 14-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0002720283 Posting date 14-JUL-03



1227

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 888-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

7/8/2003

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **3,300.00

Three Thousand Three Hundred and 00/100 DOLLARS

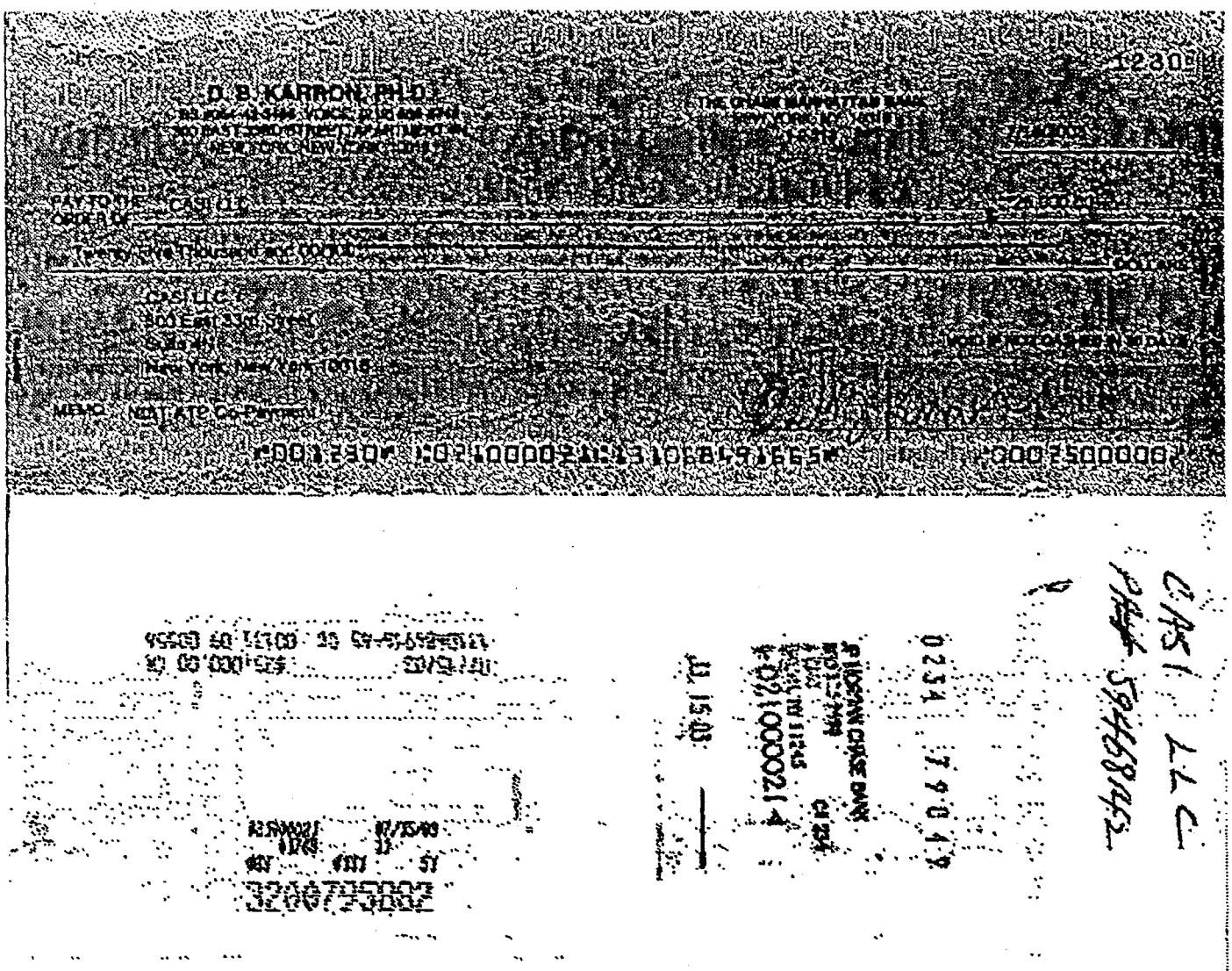
Emigrant Mortgage Company, Inc.
5 East 42nd Street
New York, New York 10017

VOID IF NOT CASHED IN 30 DAYS

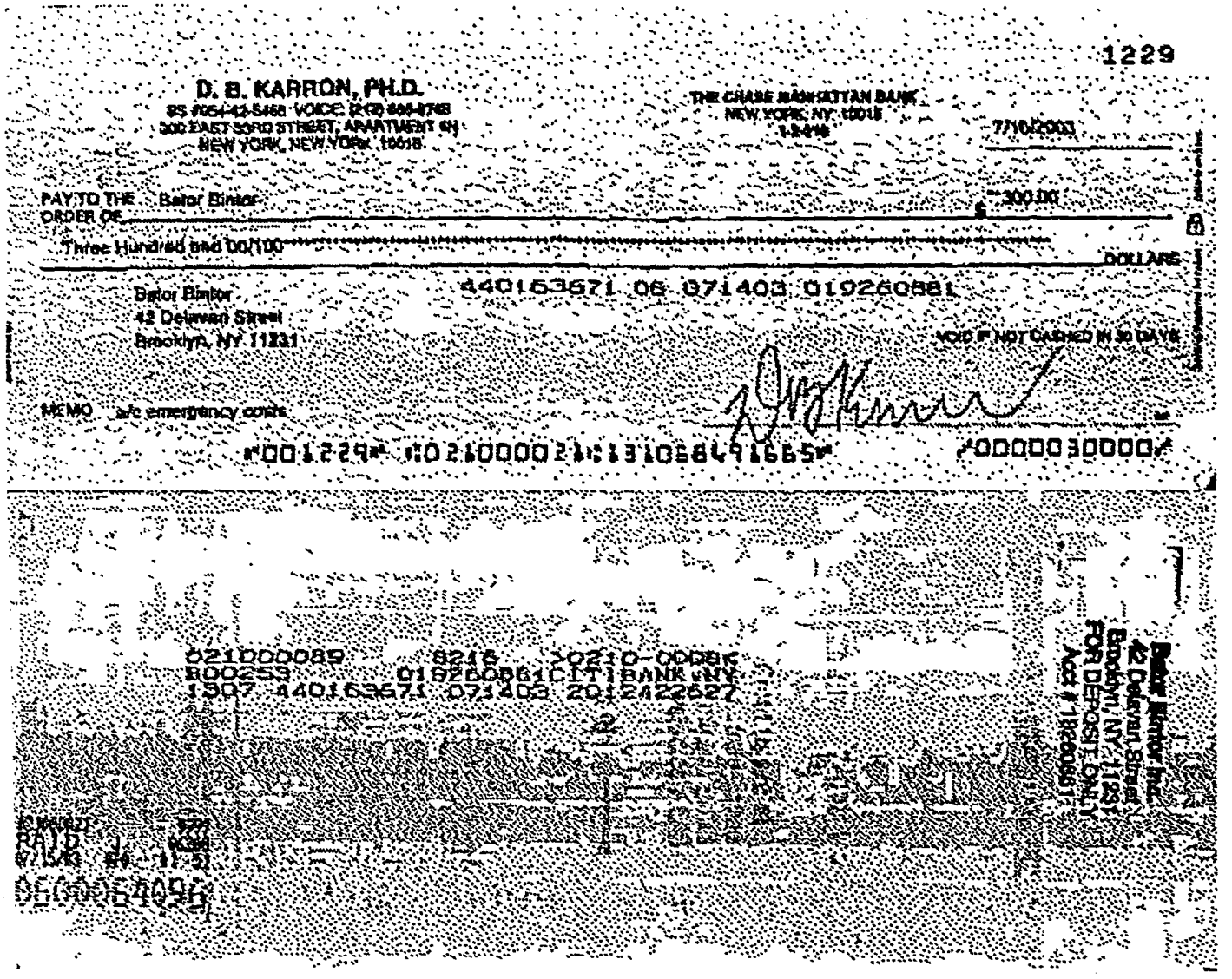
MEMO Mortgage Number 451885 payoff

⑈001227⑈ ⑆021000021⑆ 310684916655⑈ 451885 ⑈0003300000⑈

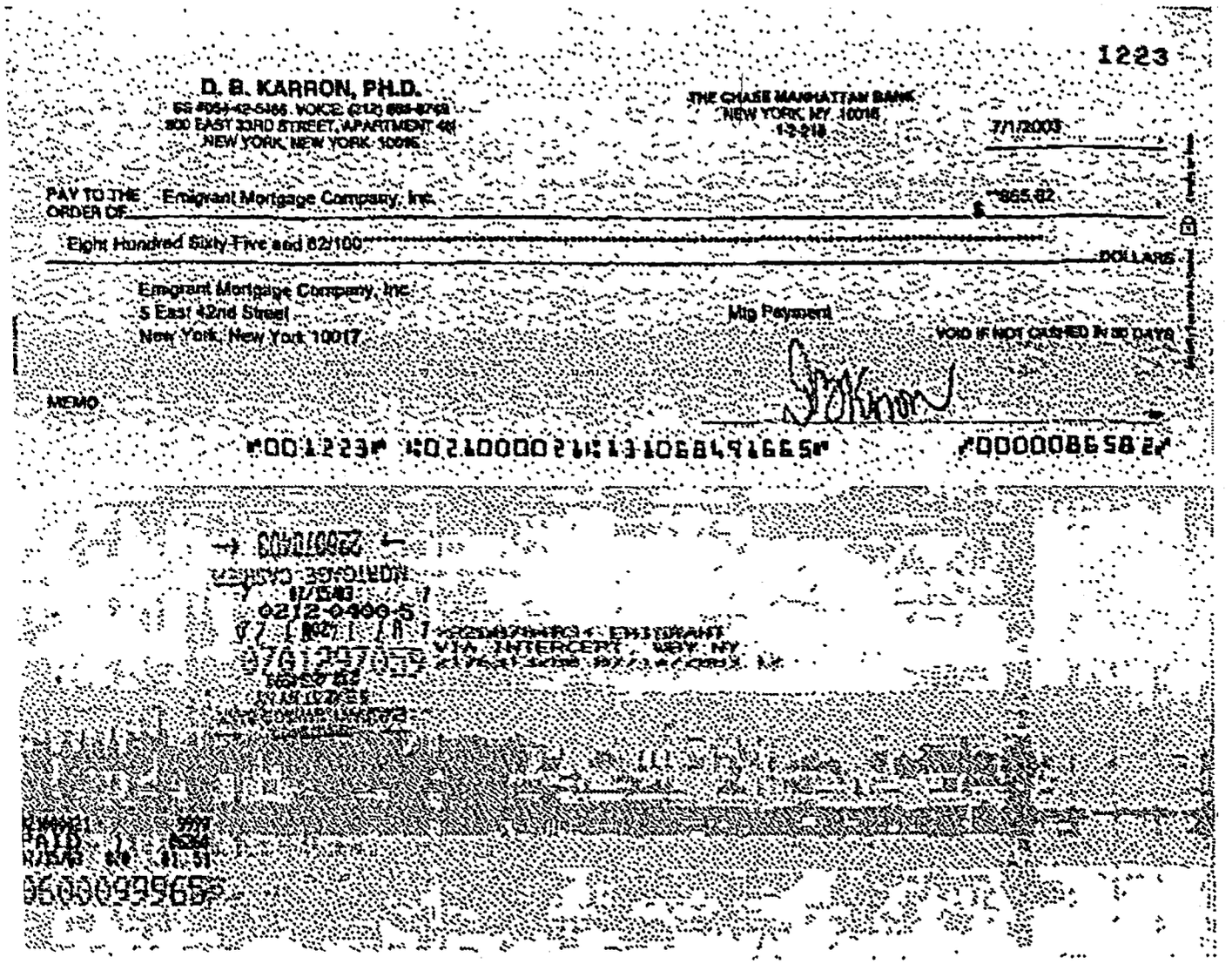
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032795882 Posting date 15-JUL-03



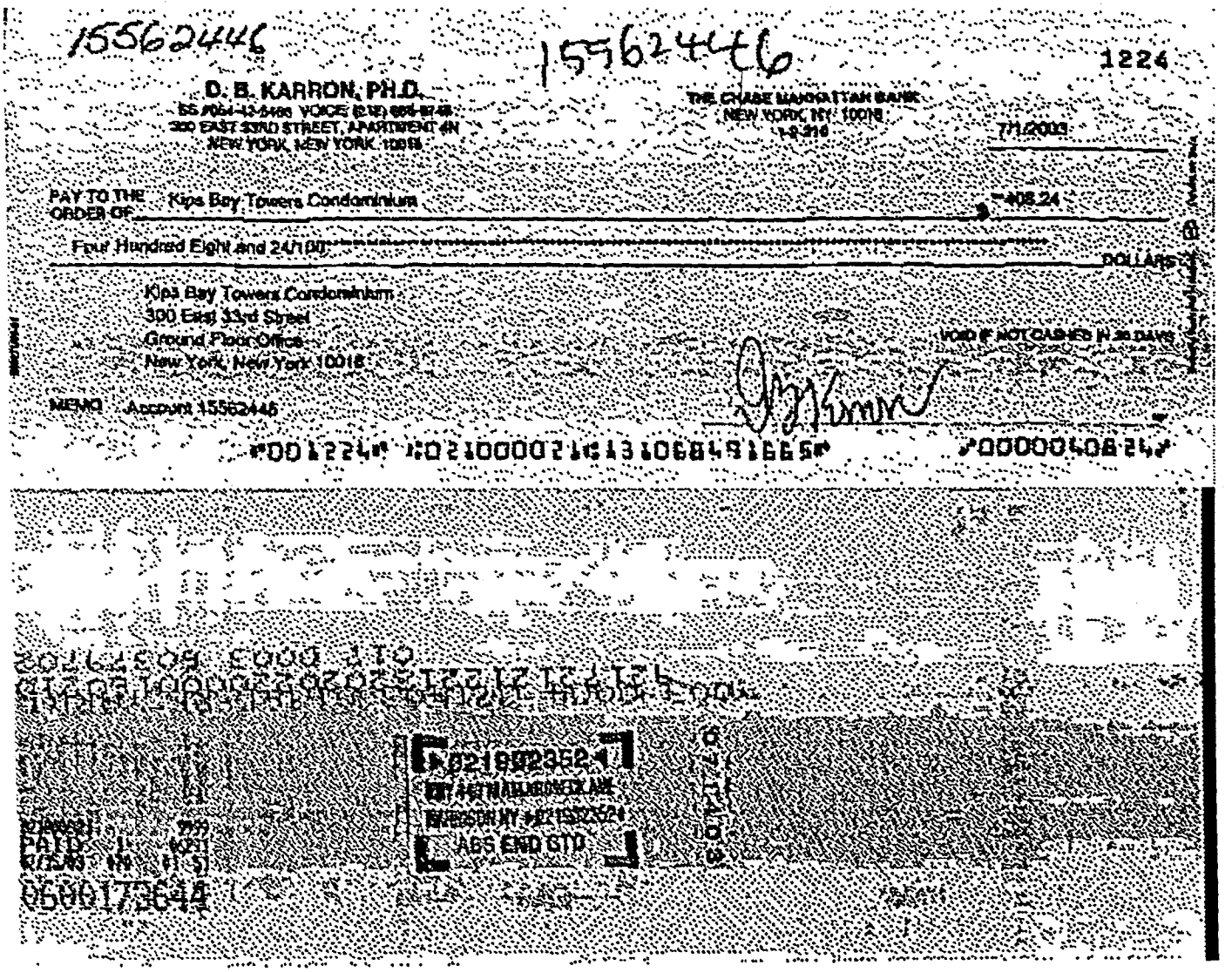
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006064096 Posting date 15-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006099965 Posting date 15-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006173644 Posting date 15-JUL-03


15562446

15562446 1224

D. B. KARRON, PH.D.
[illegible] VOICE: (212) [illegible]
390 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-9-316

7/1/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **408.24

Four Hundred Eight and 24/100** DOLLARS

Kips Bay Towers Condominium
390 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

MEMO Account 15562446

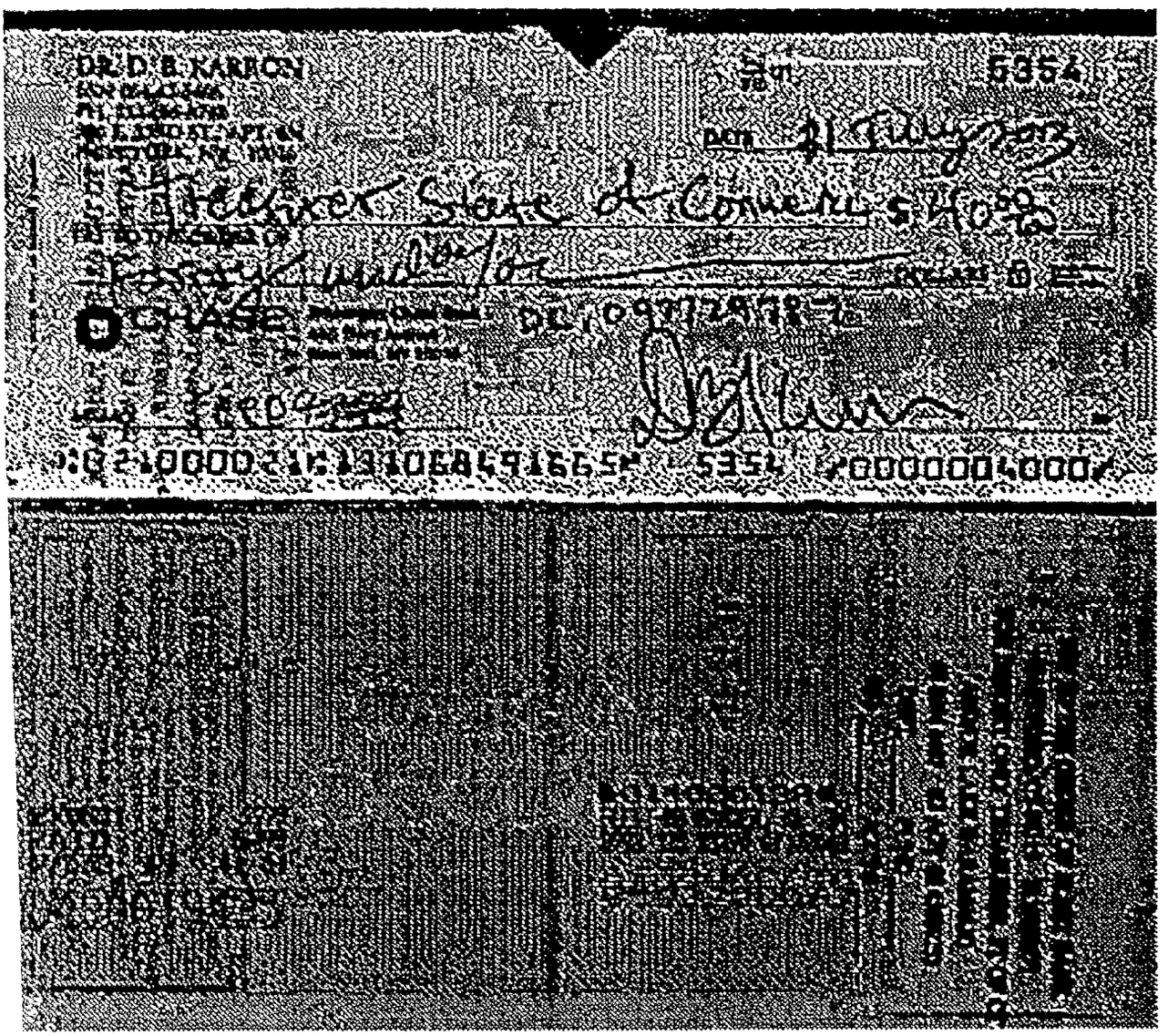
⑈001224⑈ ⑆021000021⑆ 13106849166⑈ ⑈00000408 24⑈

⑆021000021⑆

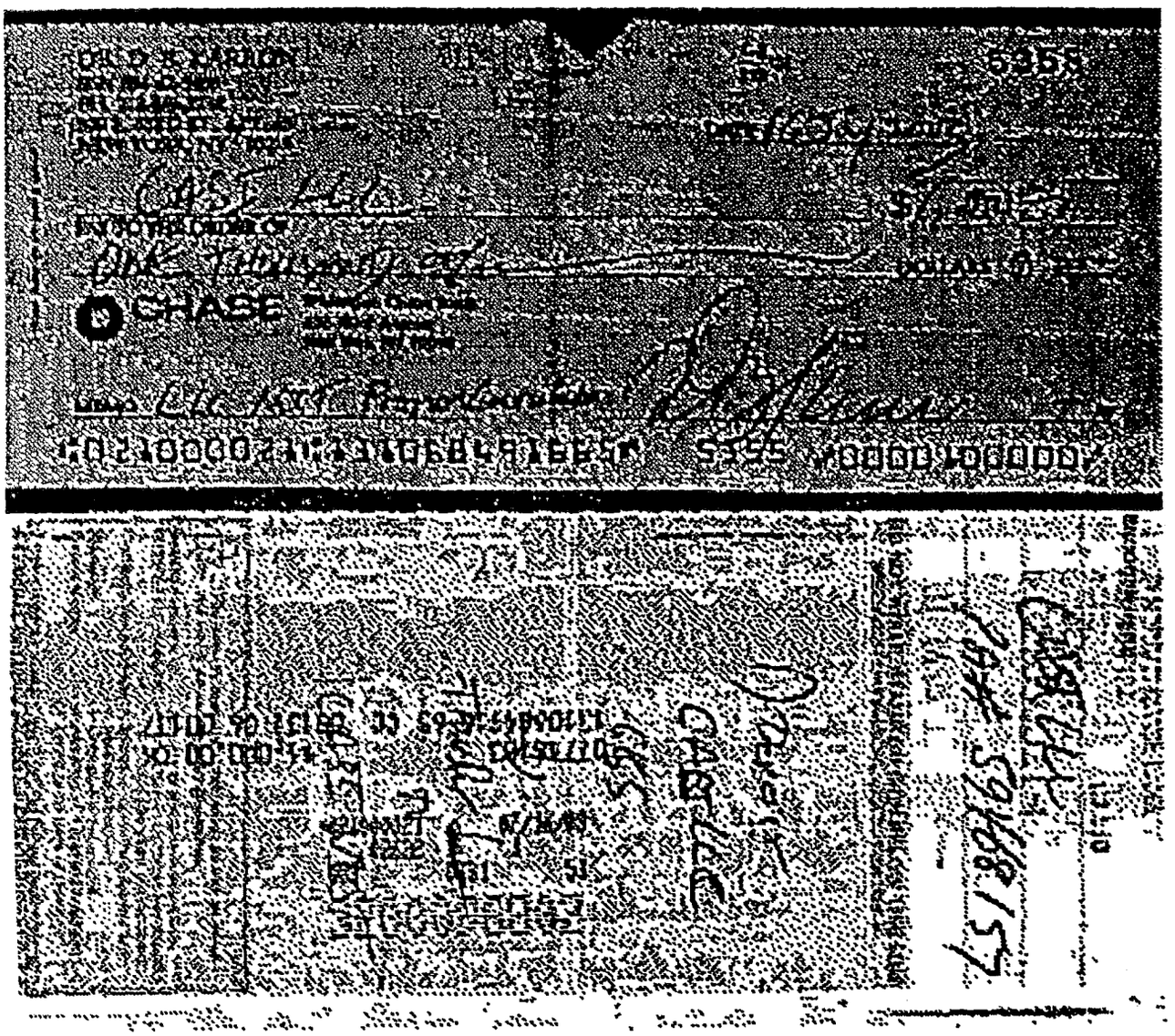
AGS END GTD

0006173644

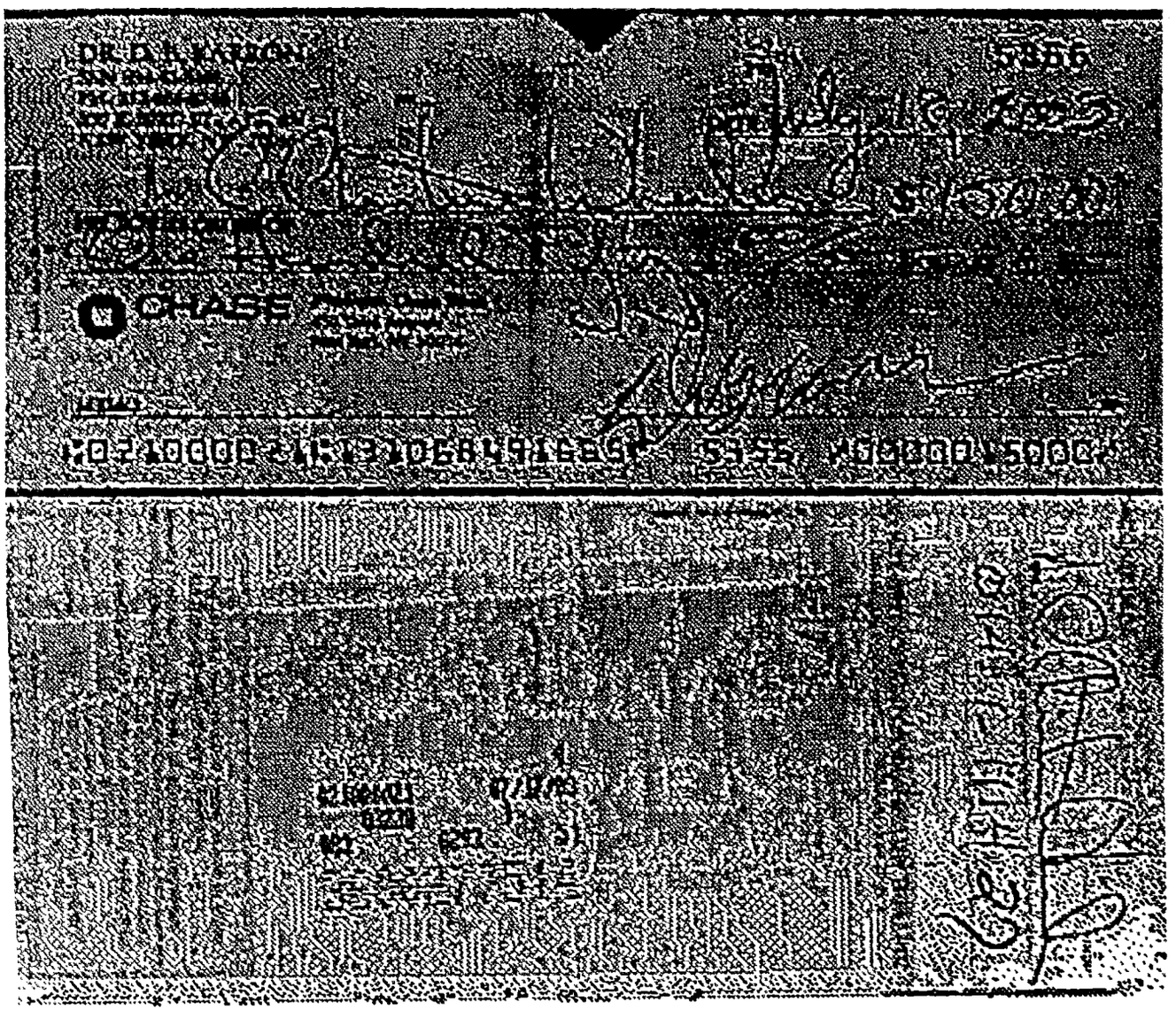
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0004019435 Posting date 15-JUL-03



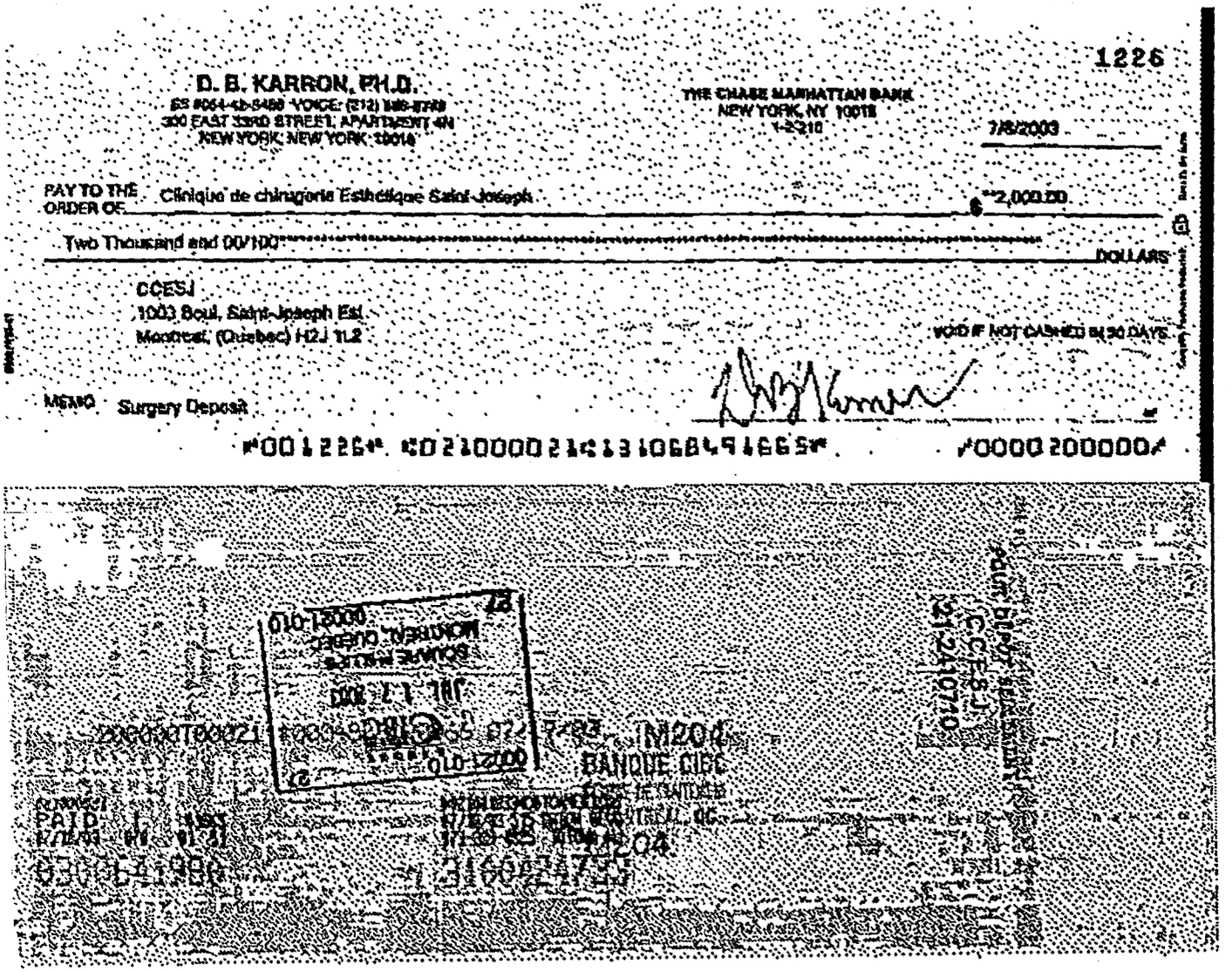
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032096802 Posting date 16-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036277514 Posting date 17-JUL-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0003641980 Posting date 18-JUL-03



1226

D. B. KARRON, PH.D.
SS #064-42-5488 VOICE: (212) 595-8769
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2210

7/8/2003

PAY TO THE ORDER OF Clinique de chirugerie Esthetique Saint-Joseph $ **2,000.00

Two Thousand and 00/100** DOLLARS

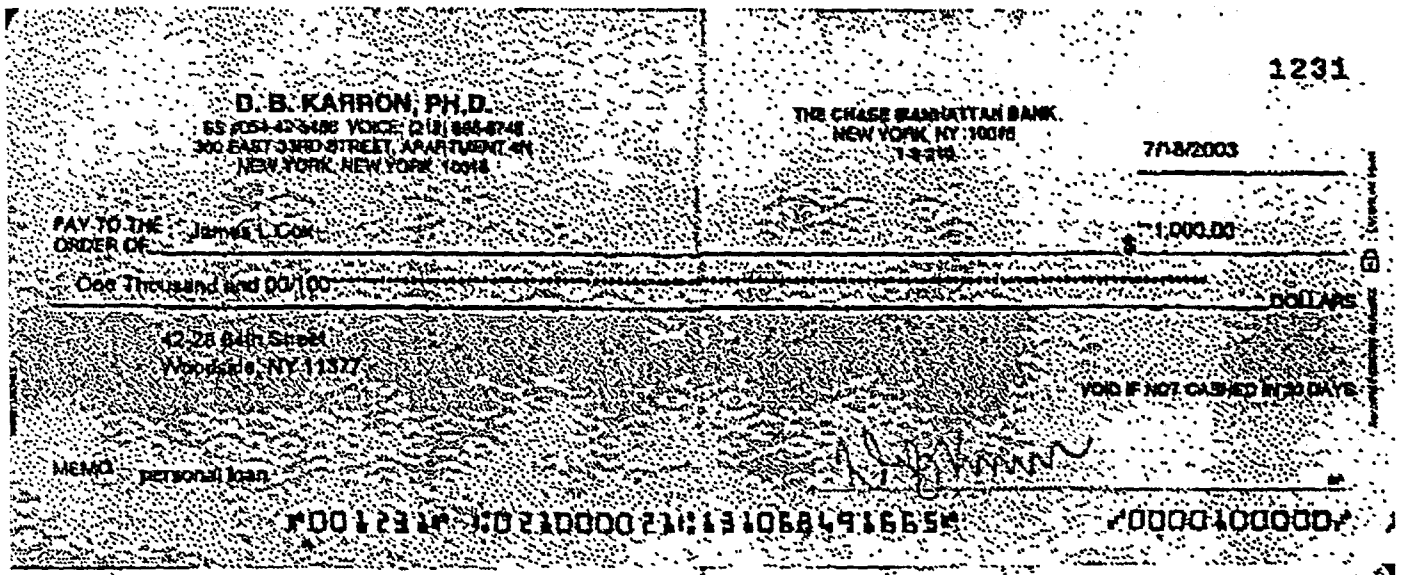
CCESJ
1003 Boul. Saint-Joseph Est
Montreal, (Quebec) H2J 1L2

VOID IF NOT CASHED IN 30 DAYS

MEMO Surgery Deposit

⑈001226⑈ ⑆021000021⑆ 3106849 1665⑈ ⑈0000200000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006507358 Posting date 21-JUL-03



1231

D. B. KARRON, PH.D.
65 [illegible] VOICE: (212) 865-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081

7/18/2003

PAY TO THE ORDER OF James L Cox $ 1,000.00

One Thousand and 00/100 DOLLARS

42-28 64th Street
Woodside, NY 11377

VOID IF NOT CASHED IN 30 DAYS

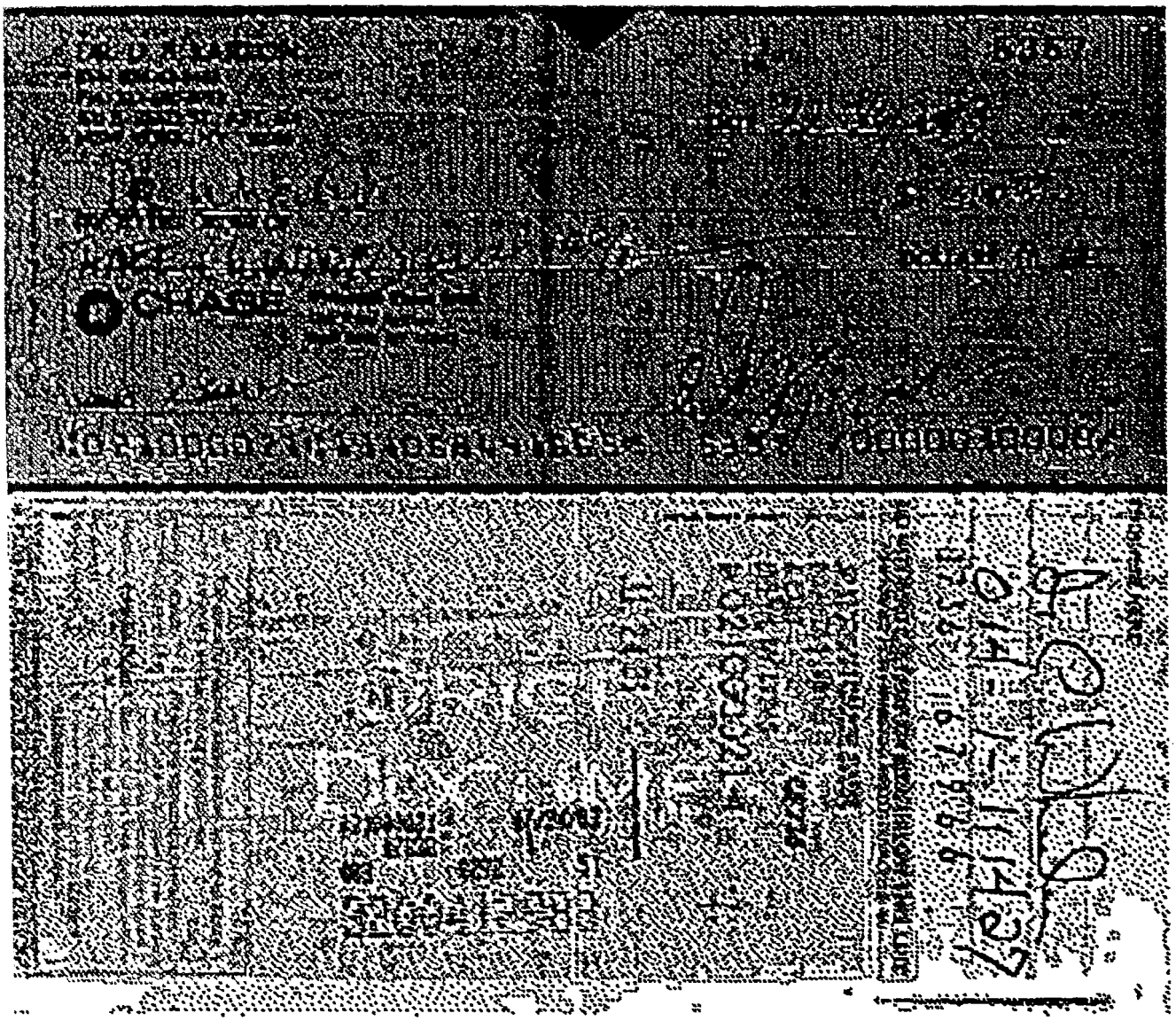
MEMO personal loan

⑈001231⑈ ⑆021000021⑆ 3105849165⑈ ⑈0000100000⑈

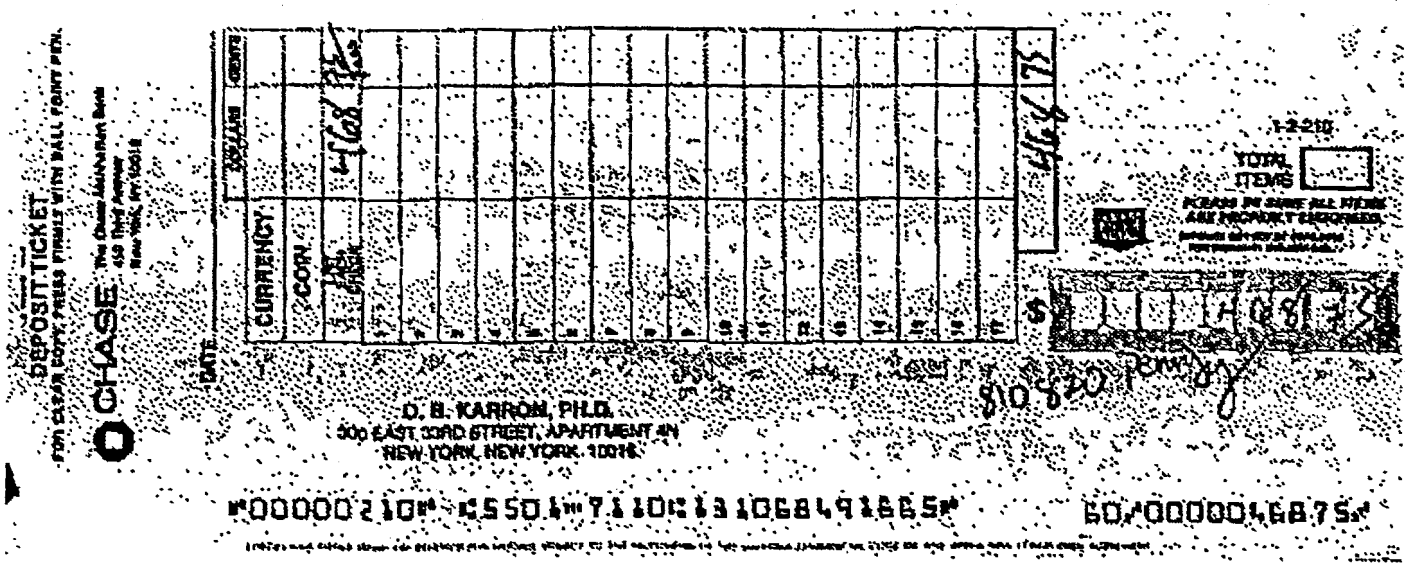
James L Cox
084-1083017

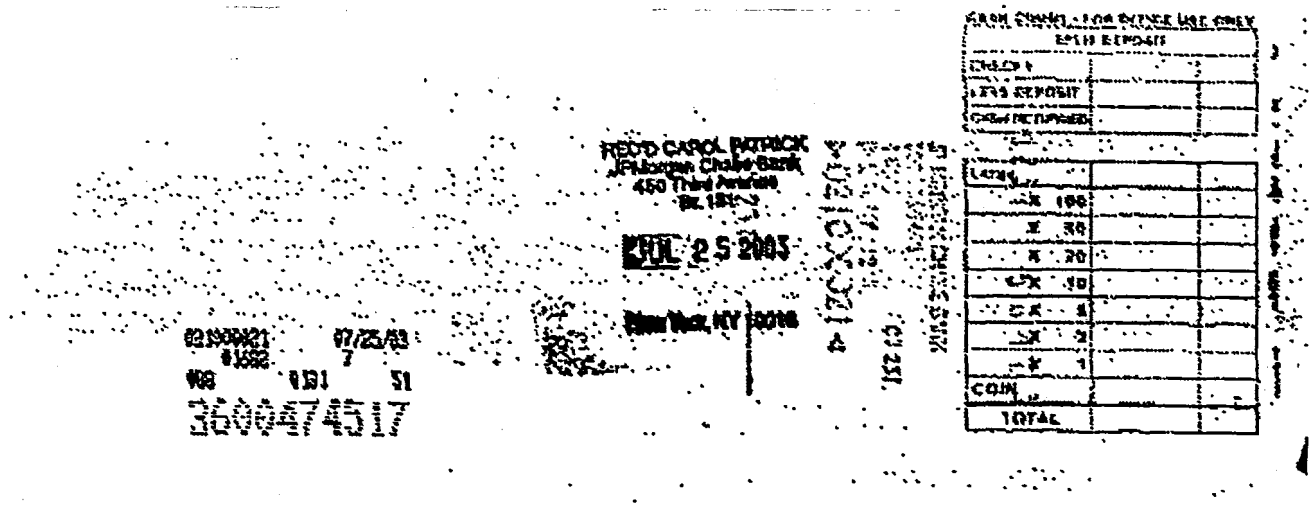
[illegible] 7/21/03
[illegible] 51
[illegible]

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032412988 Posting date 24-JUL-03

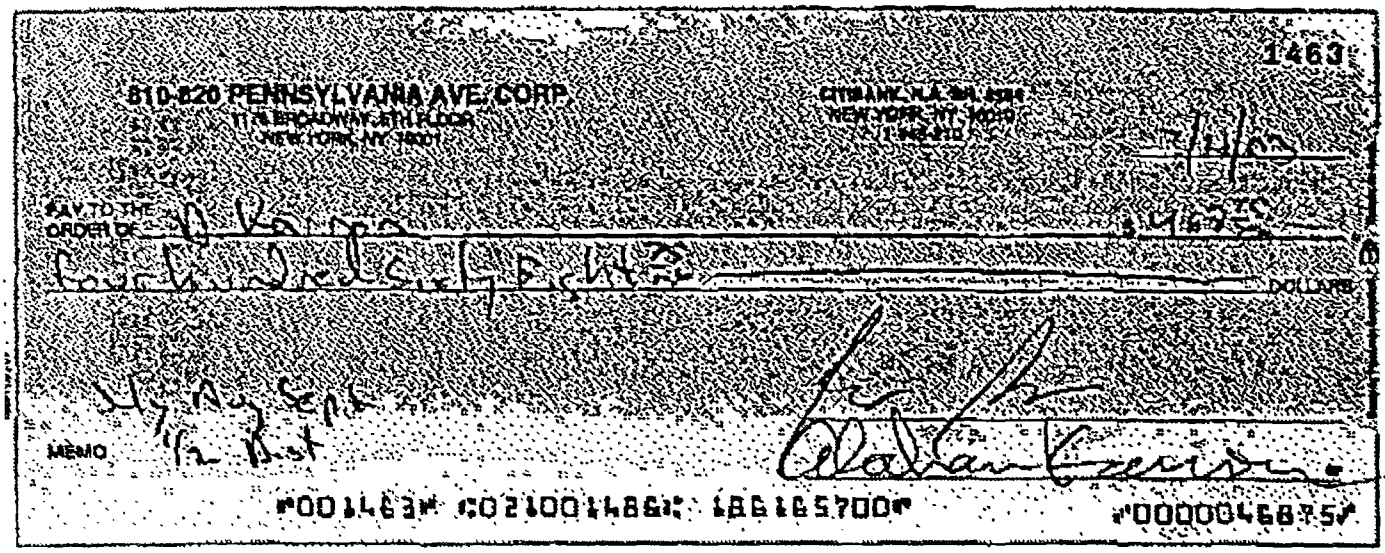


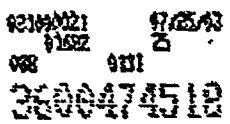
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036474517 Posting date 25-JUL-03

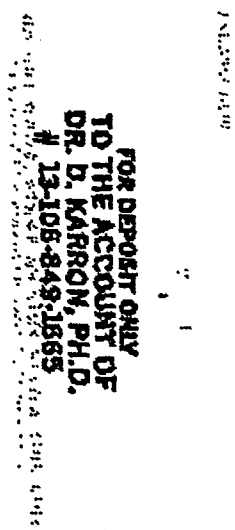




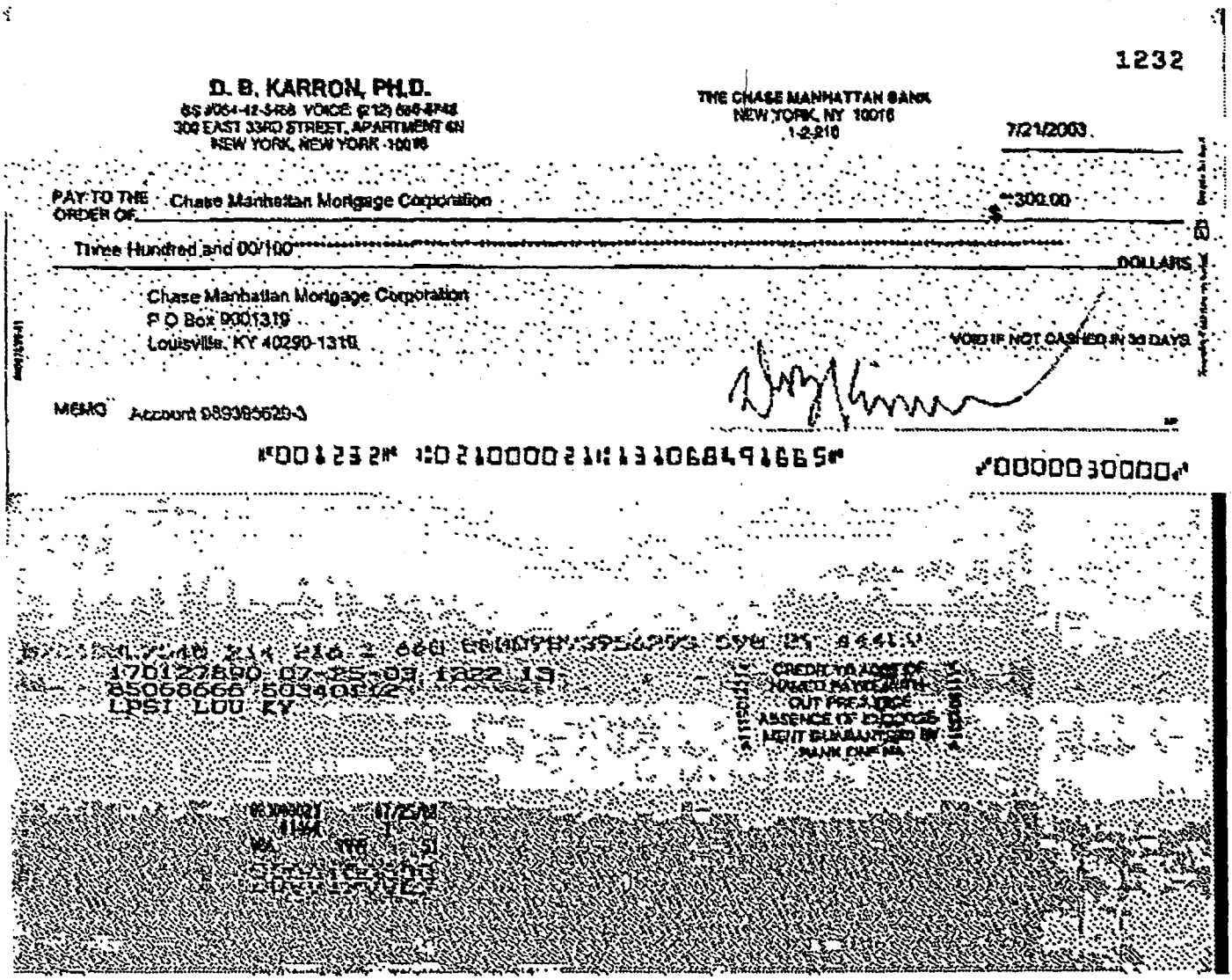
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036474518 Posting date 25-JUL-03







THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0038190029 Posting date 25-JUL-03



1232

D. B. KARRON, PH.D.
SS #064-42-3458 VOICE: (212) 666-8748
302 EAST 33RD STREET, APARTMENT 6N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

7/21/2003

PAY TO THE ORDER OF Chase Manhattan Mortgage Corporation **300.00

Three Hundred and 00/100 DOLLARS

Chase Manhattan Mortgage Corporation
P O Box 9001319
Louisville, KY 40290-1319

VOID IF NOT CASHED IN 30 DAYS

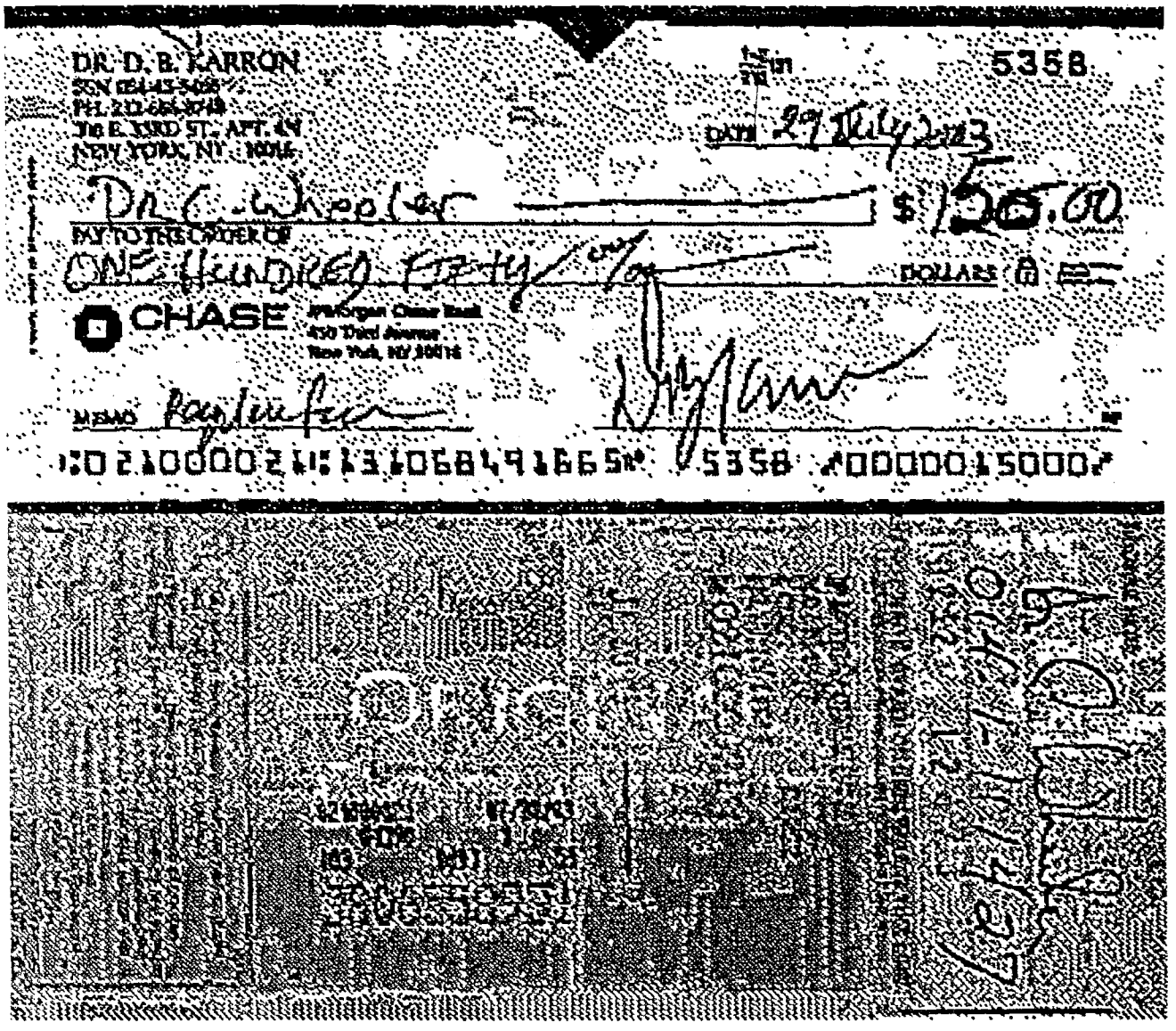
MEMO Account 0893865629-3

⑈001232⑈ ⑆021000021⑆13106849⑈665⑈ ⑈00000300⑈

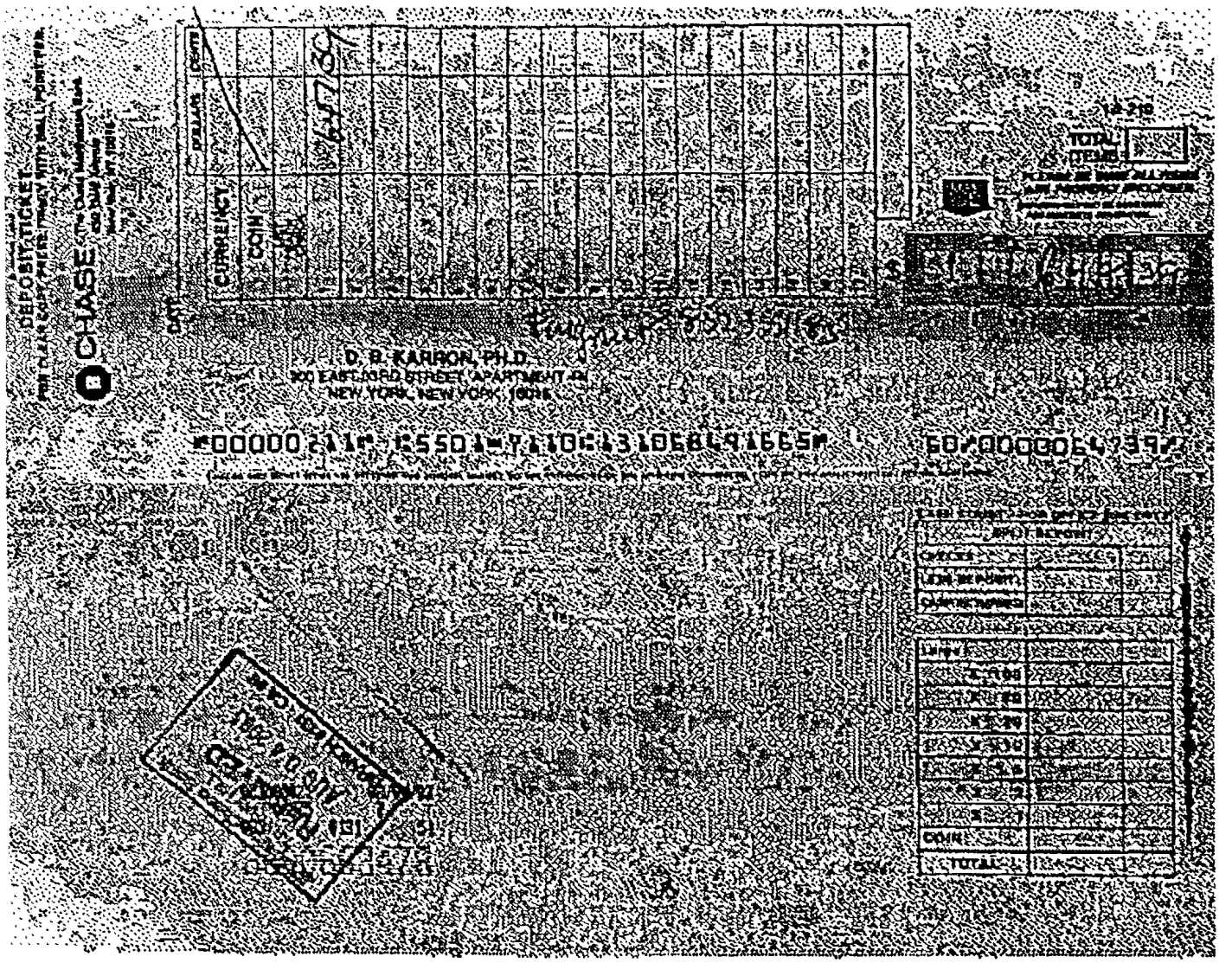
CREDIT TO ACCT OF
PAYEE MAY DEPOSIT
OUT PRESENCE
ABSENCE OF INDORSE
NOT GUARANTEED BY
BANK ONE NA

170122890 07-25-03 1822 19
85068666 503403X2
LPSI LOU KY

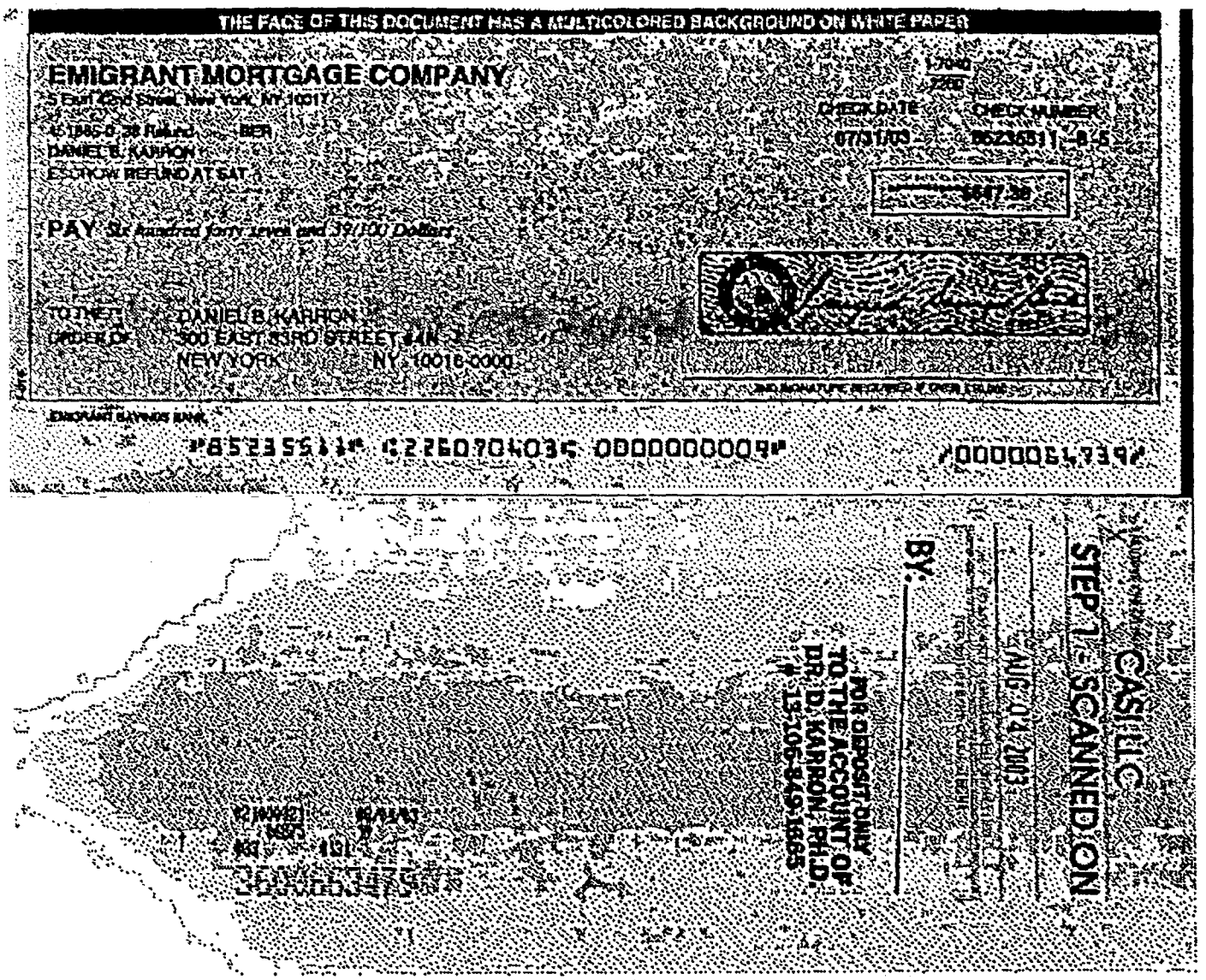
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0038558931 Posting date 30-JUL-03



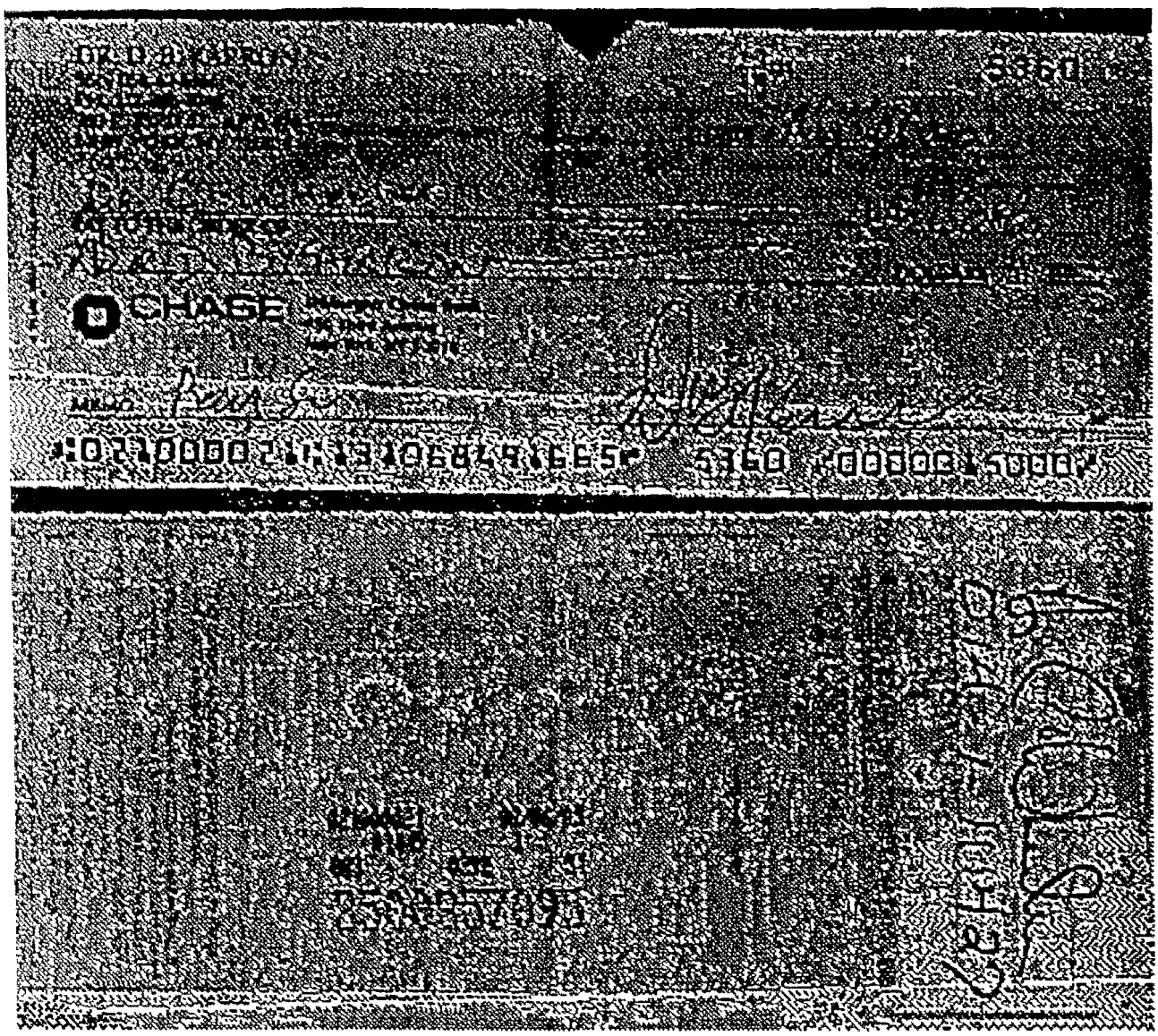
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036663478 Posting date 04-AUG-03



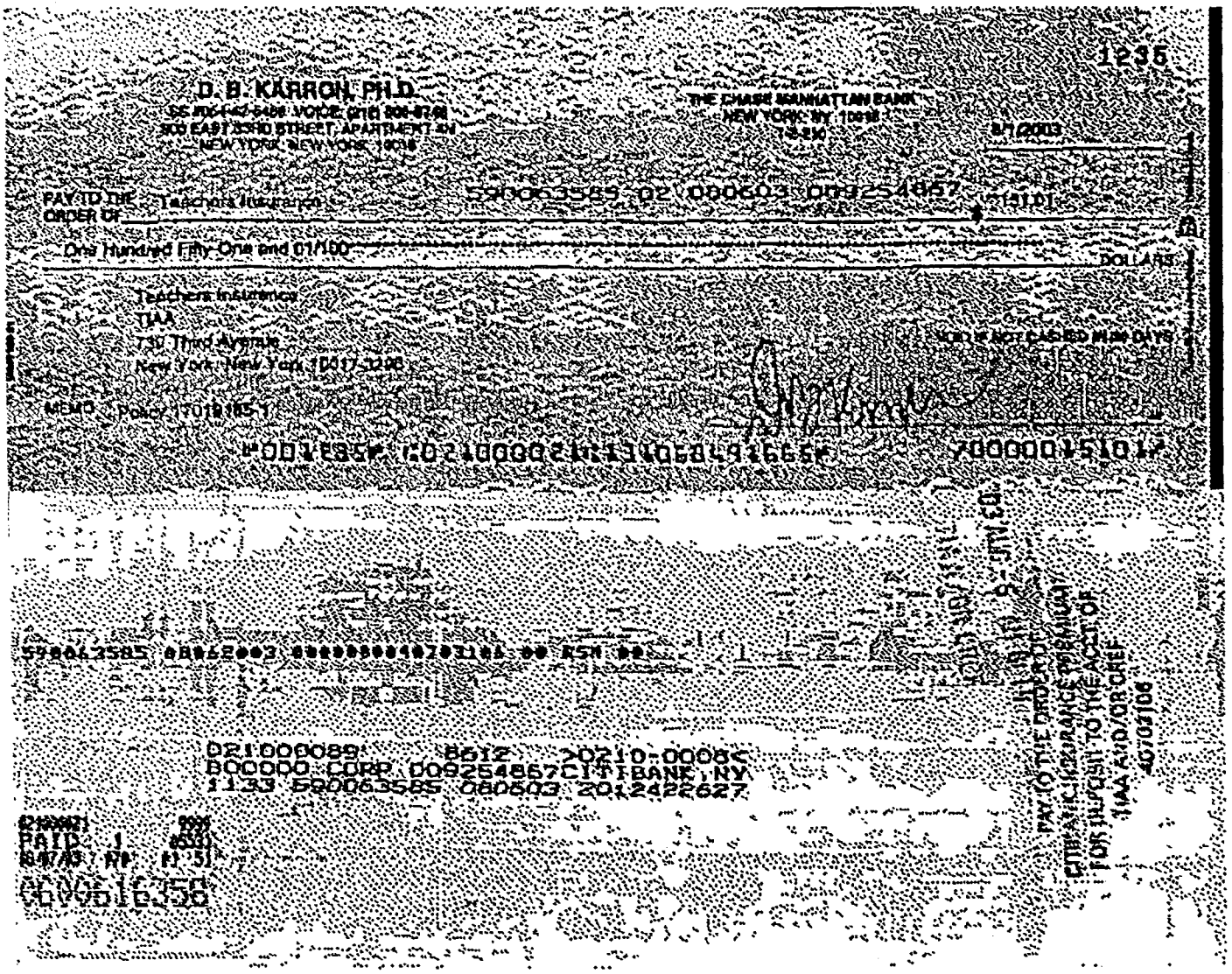
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036663479 Posting date 04-AUG-03



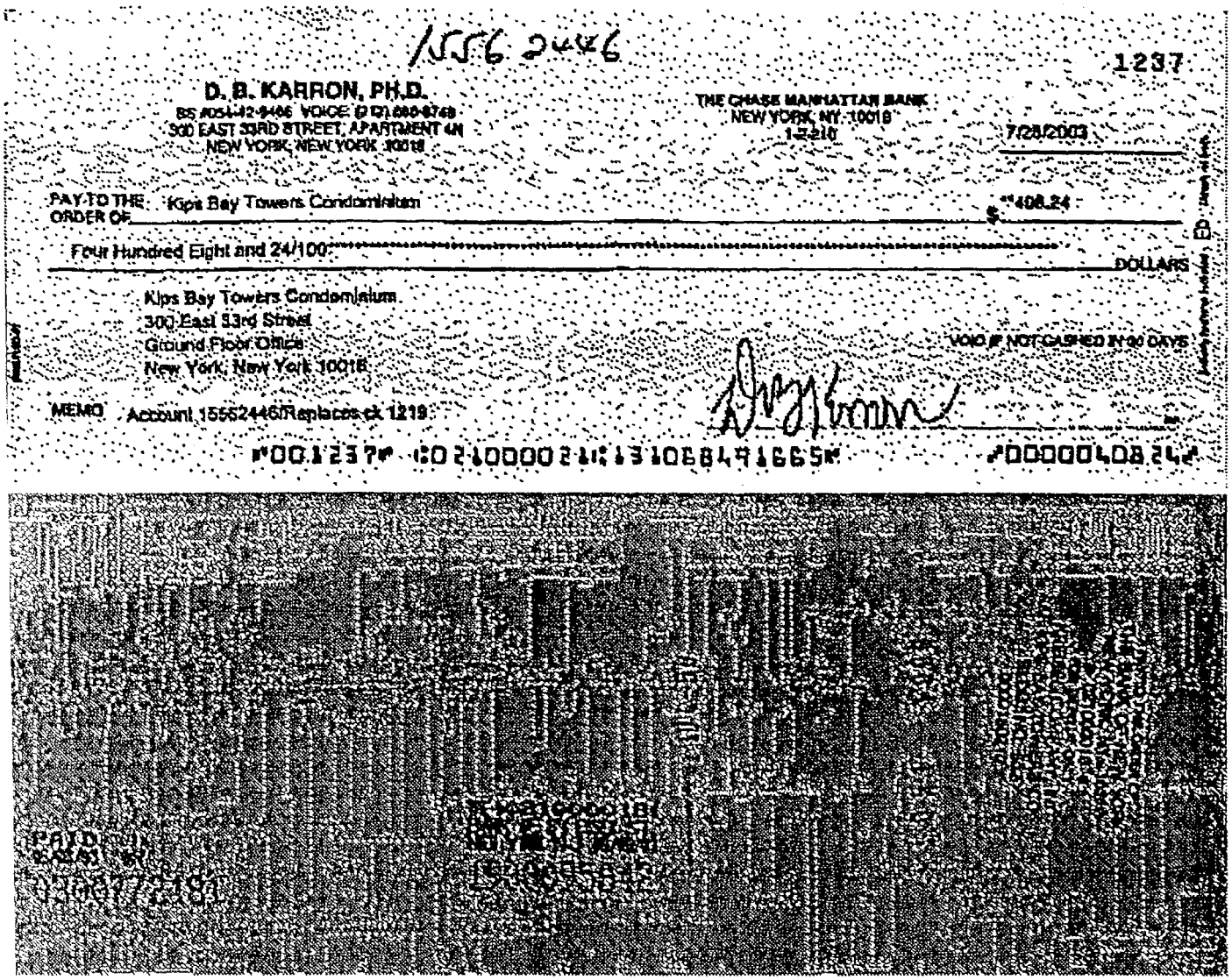
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0035857095 Posting date 06-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006616358 Posting date 07-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012618202 Posting date 08-AUG-03



15562446 1237

D. B. KARRON, PH.D.
SS #054-42-9486 VOICE: (212) 860-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

7/28/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **408.24

Four Hundred Eight and 24/100 DOLLARS

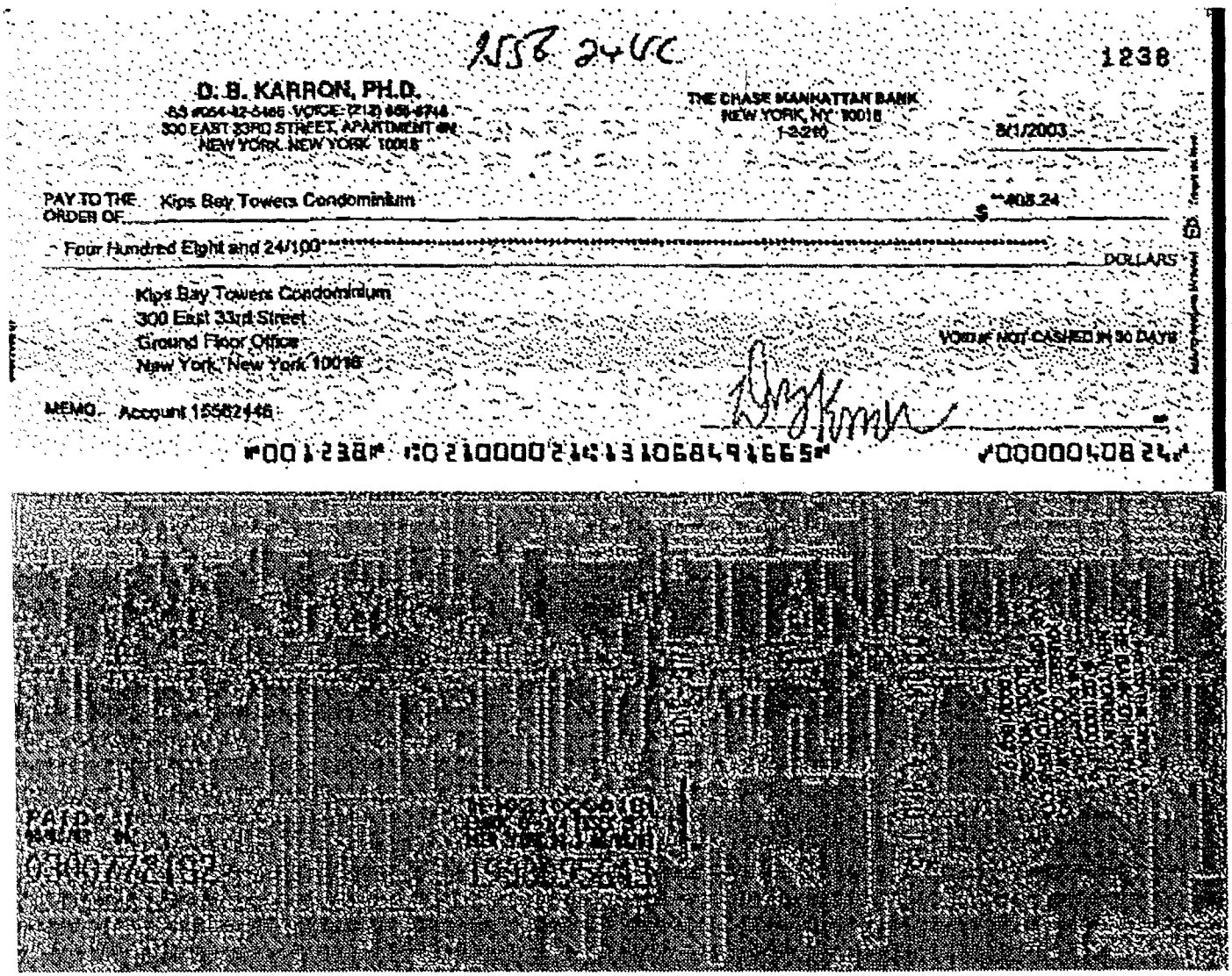
Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

MEMO Account 15562446/Replaces ck 1219

⑈001237⑈ ⑆021000021⑆ 310684916654 ⑈00000408 24⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012618203 Posting date 08-AUG-03



1238

D. B. KARRON, PH.D.
63 #064-42-6466 VOICE: (212) 685-6748
300 EAST 33RD STREET, APARTMENT 6K
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

8/1/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **408.24

Four Hundred Eight and 24/100********** DOLLARS

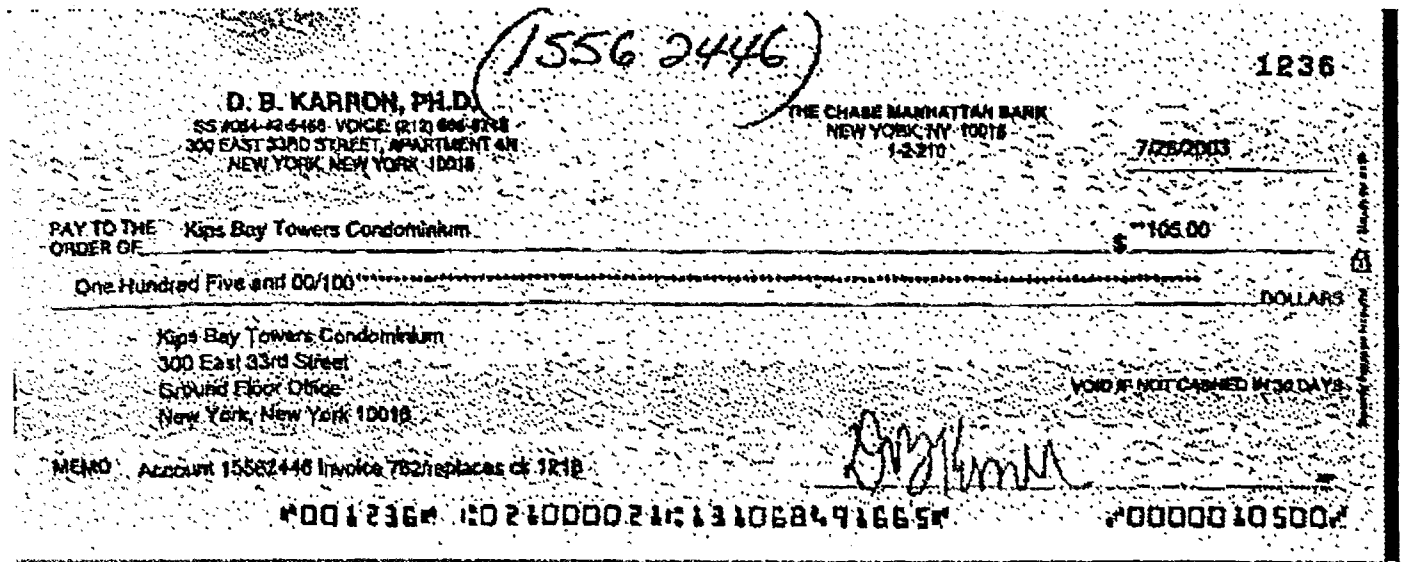
Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

MEMO Account 155624-46

⑈001238⑈ ⑆021000214⑆3106849166 5⑈ ⑈00000408 24⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012618204 Posting date 08-AUG-03



(1556 2446)

1236

D. B. KARRON, PH.D.
SS #084-42-6468 VOICE: (212) 696-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

7/28/2003

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **105.00

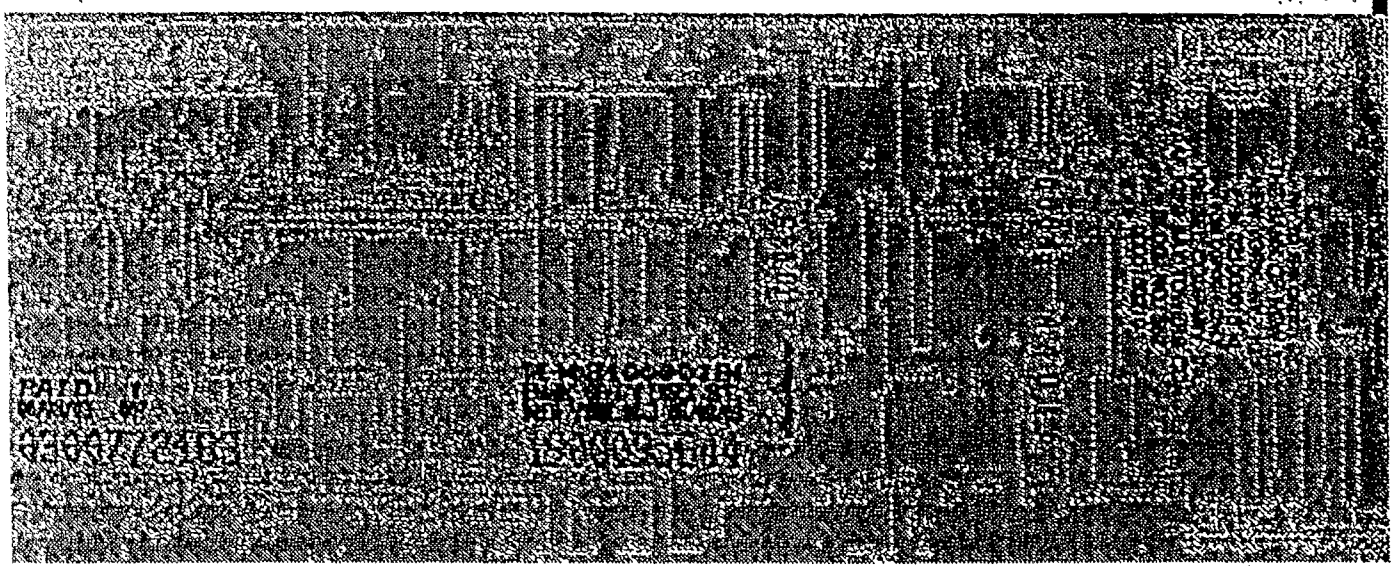
One Hundred Five and 00/100********** DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

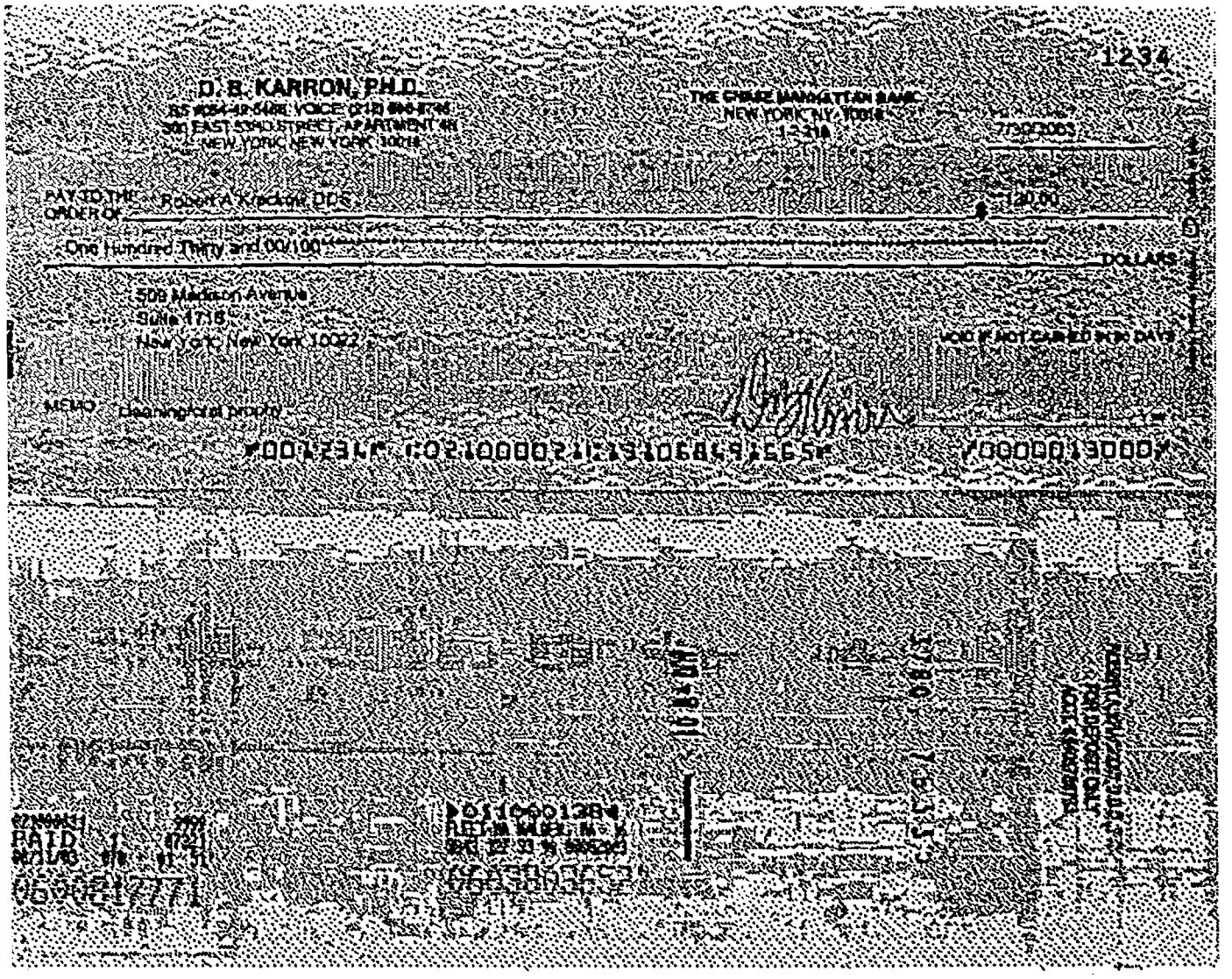
MEMO Account 15562446 Invoice 752/replaces ck 1218

⑈001236⑈ ⑆021000021⑆ 310684916655⑈ ⑈00000105 00⑈

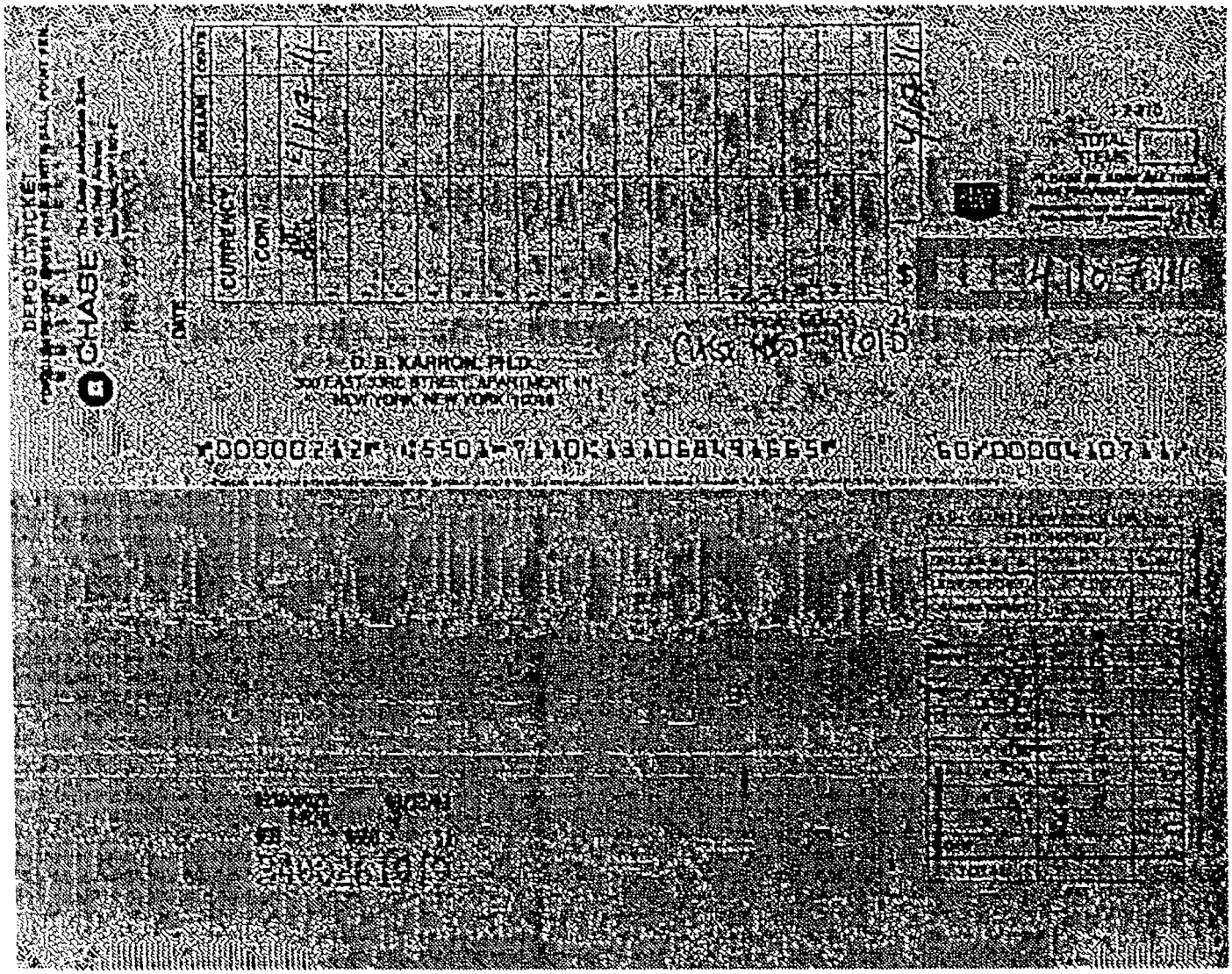


PAID
MAY

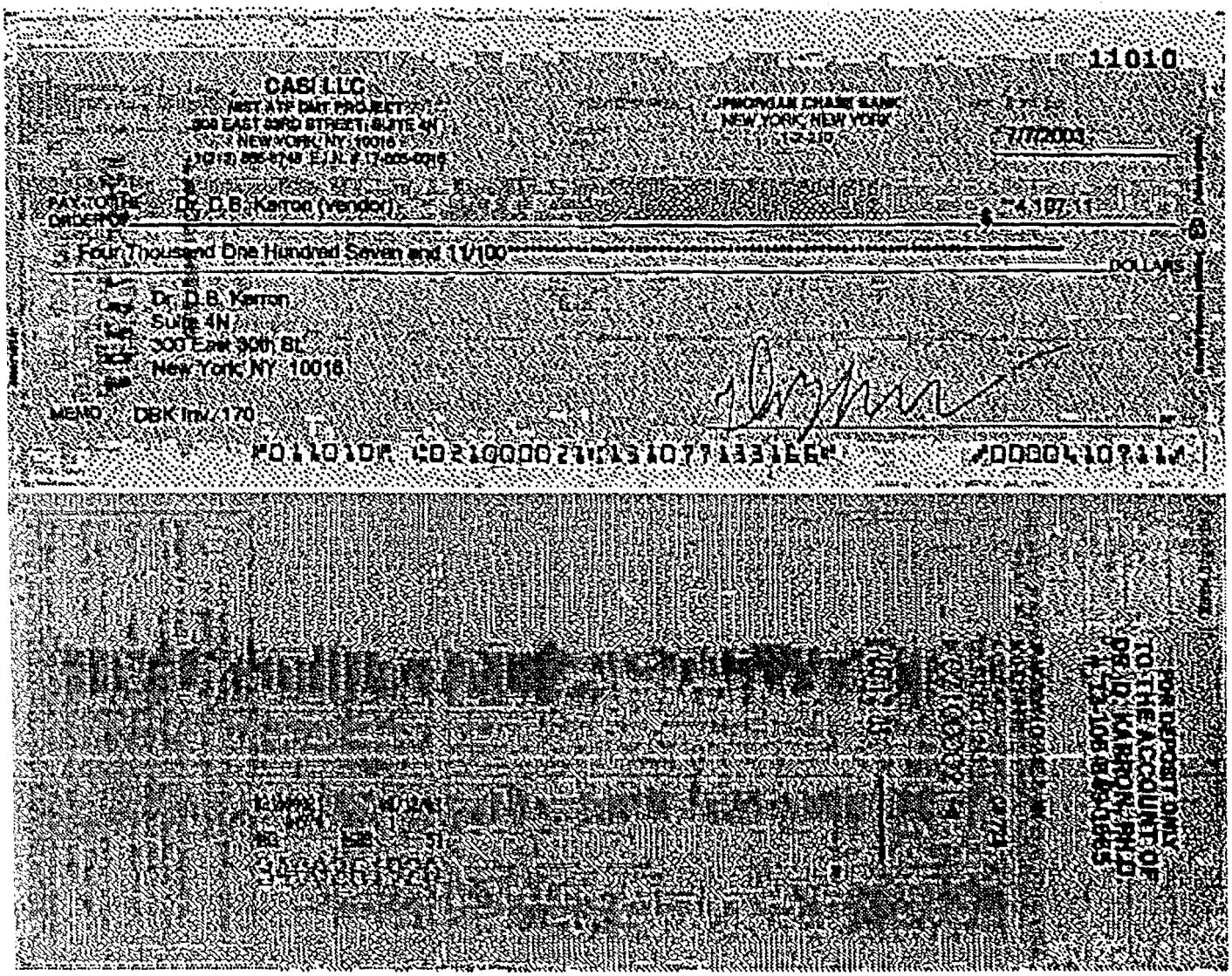
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006817771 Posting date 11-AUG-03



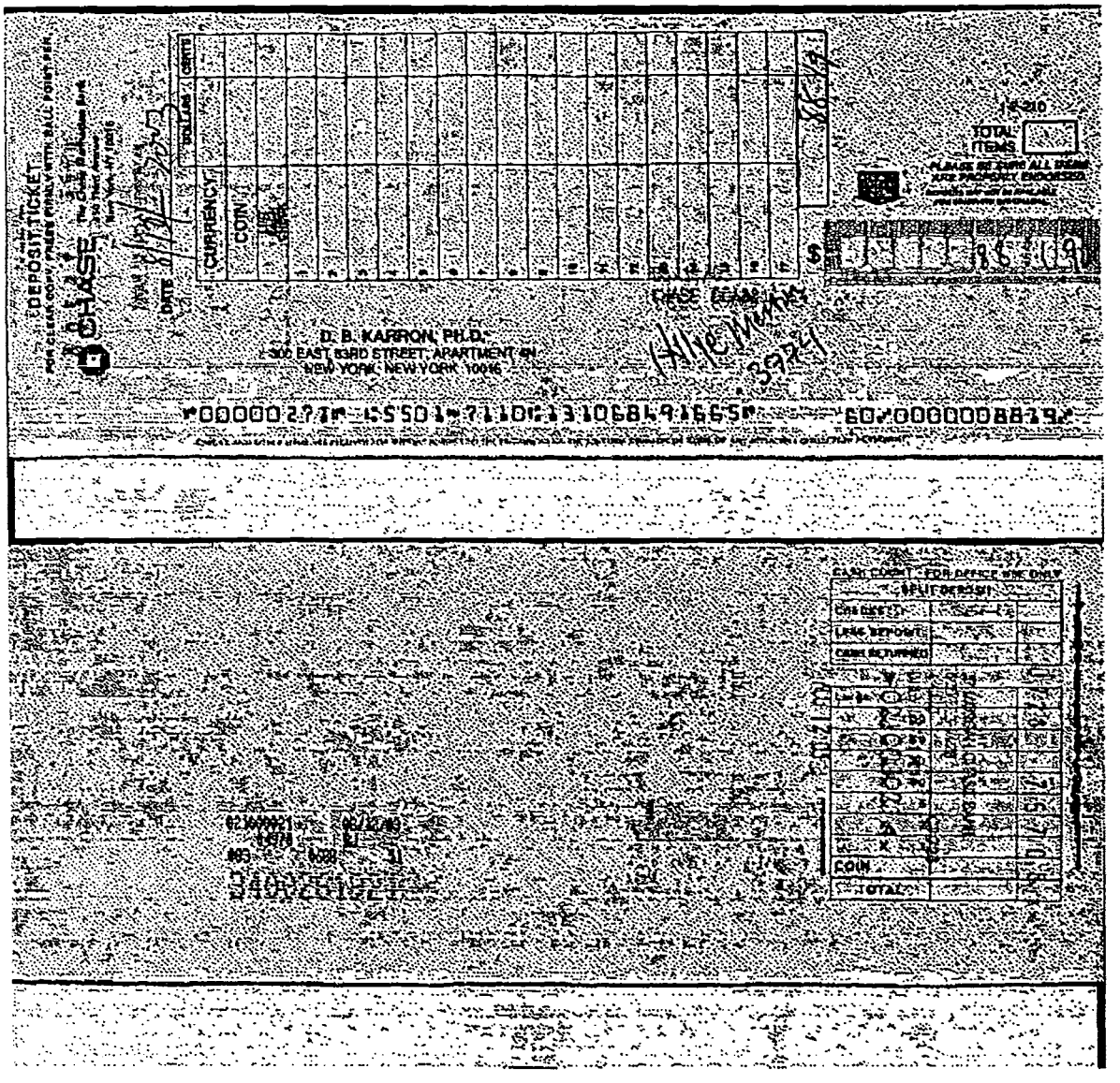
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034261919 Posting date 12-AUG-03



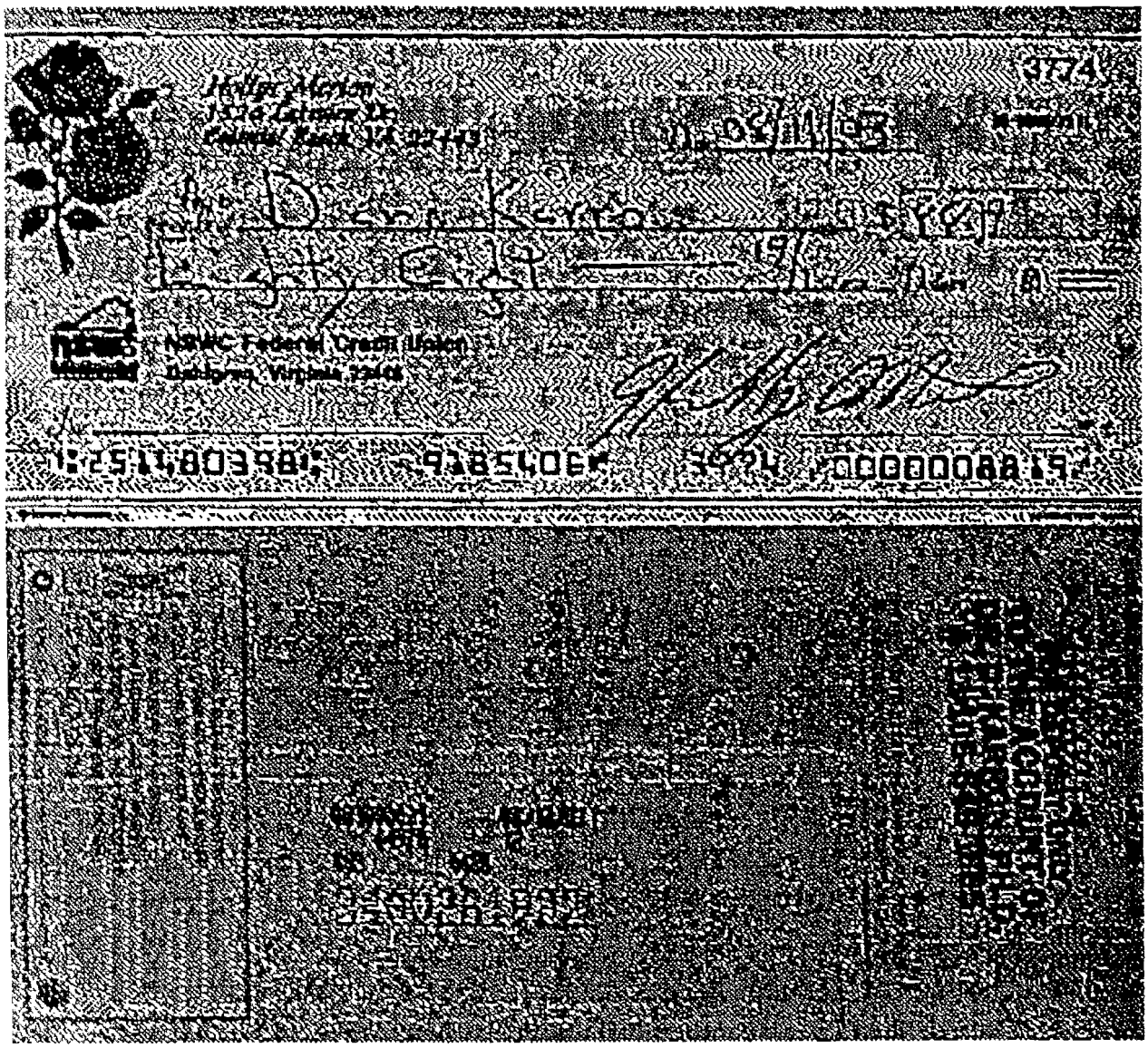
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034261920 Posting date 12-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0055712334 Posting date 12-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034261922 Posting date 12-AUG-03



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD
Access Accounts, Pay Bills, Transfer Money
Fast, Easy, Free with Chase Online
www.chase.com/bank

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 14

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balanc*
Select Checking W/Interest	131-0684916-65	$ 4,195.54	$ 783.1(
Select High Yield Savings	131-6062954-01	$ 2,431.06	$ 2,431.8(
Total		**$ 6,626.60**	**$ 3,214.9(**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owec*
Overdraft Line Of Credit	**** 9120	09/11	$ 5,200.00	$ 0.0(
Total			**$ 5,200.00**	**$ 0.0(**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 4,195.54	Average Balance	$ 4,624.80
Deposits and Credits	$ 30,000.39	Interest Earned for 30 Day(s)	$ 0.39
Checks, Withdrawals and Debits	$ 33,412.83	Annual Percentage Yield Earned	0.10%
Ending Balance	**$ 783.10**	Interest Credited in 2003	$ 7.18
		Interest Rate(s):	08/13 to 09/11 at 0.10%

Deposits and Credits

Date	*Description*	*Amount*
08/13	Deposit	$ 30,000.00
09/11	Interest Credit	$ 0.39
	Total	**$ 30,000.39**

Withdrawals and Debits

Date	*Description*	*Amount*
08/12	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,428.27
08/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
08/14	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 480.35
08/14	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 3.34
08/15	Mbna America Online Pmt 081503	$ 800.00
08/18	Int'L CIRRUS ATM W/Drawal On 08/17; Rate .7643045; Card # **** 9170 Serial# 618890; 705 Ste Catherine Oues Montreal 0CA	$ 76.43

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest *(continued)* — Account # 131-0684916-65 — Dr D B Karron

Withdrawals and Debits

Date	Description	Amount
08/29	NYCE ATM Withdrawal On 08/28; Card # **** 9170 Serial# 000659; 789 Federal Road, Brookfield, CT	$ 101.50
09/02	NYCE ATM Withdrawal On 08/30; Card # **** 9170 Serial# 002010; Danburyfair3 9300, Danbury, CT	$ 101.00
09/09	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 200.00
09/09	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 2.10
09/09	Discover Smart Chk 090903	$ 8.99
09/10	Mbna America Online Pmt 091003	$ 4.45
	Total	**$ 3,236.**

3,236.43

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1233	08/13	$ 200.00	5359*	09/03	$ 200.00	5365	08/18	$ 55.00
1241*	08/27	$ 200.00	5361*	08/14	$ 200.00	5366	08/22	$ 40.00
1242	08/26	$ 1,000.00	5362	08/14	$ 1,000.00	5367	08/21	$ 25.00
1243	08/15	$ 25,000.00	5363	08/18	$ 1,000.00	5368	09/10	$ 456.40
1244	09/09	$ 500.00	5364	08/13	$ 300.00			

** indicates gap in check sequence* — **Total (14 checks)** **$ 30,176.40**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
08/13	$ 32,237.27	08/21	$ 3,597.15	08/29	$ 2,255.65	09/10	$ 782.71
08/14	$ 30,553.58	08/22	$ 3,557.15	09/02	$ 2,154.65	09/11	$ 783.10
08/15	$ 4,753.58	08/26	$ 2,557.15	09/03	$ 1,954.65		
08/18	$ 3,622.15	08/27	$ 2,357.15	09/09	$ 1,243.56		

Select High Yield Savings — Account # 131-6062954-01 — Daniel Karron

Summary

Opening Balance	$ 2,431.06	Average Balance	$ 2,432.00
Deposits and Credits	$ 0.80	Interest Earned for 30 Day(s)	$ 0.80
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.40%
Ending Balance	**$ 2,431.86**	Interest Credited in 2003	$ 6.94
		Interest Rate(s):	08/13 to 09/11 at 0.40%

Deposits and Credits

Date	Description	Amount
09/11	Interest Credit	$ 0.80
	Total	**$ 0.80**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
09/11	$ 2,431.86						

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Monthly Fee

A $30.00 fee was deducted from your account on 08/13 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $7,056.80. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at ston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you eceipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 ne FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of e will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit ount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX.
ners with TDD equipment can call 1-800-CHASETD.

r way to manage your money? Dr D B Karror

h Chase OnlineSM, banking is fast and easy:
iew your accounts, bank statementsand cleared checks
ay bills, set up repeatingpayments and view payment history
ansfer money between Chase deposit accounts

d, it's FREE! Log on today.
t banking online yet? To get started, enroll at www.chase.com/bank

MORE REWARDING WAY TO PAY! Dr D B Karror

ose the Card that fits your lifestyle Upgrade to the Chase/Continental Airlines
nking Card and earn one (1) Continental Airlines OnePass(R) Mile for every two dollars
) spent. Upgrade to the Chase Banking Card with Leisure Rewards(SM) and earn one (1)
sure Rewards point for every one dollar ($1) spent. Redeem your points for valuable
movie tickets, spa certificates, cooking classes and more.

upgrade, call the ServiceLine(SM) phone number on the front of this statement or visit
at www.chase.com/debitcard. A $30 annual fee applies to both cards.

s are available in all
se Manhattan
ns under the California
usetts Mortgage
d Mortgage
offer to enter into a
ew Jersey,

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Monthly Fee

A $30.00 fee was deducted from your account on 08/13 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $7,056.80. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies. Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042. In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured. Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). — ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

Is there an easier way to manage your money? Dr D B Karror

With Chase OnlineSM, banking is fast and easy:
- View your accounts, bank statementsand cleared checks
- Pay bills, set up repeatingpayments and view payment history
- Transfer money between Chase deposit accounts

And, it's FREE! Log on today.
Not banking online yet? To get started, enroll at www.chase.com/bank

UPGRADE TO A MORE REWARDING WAY TO PAY! Dr D B Karror

Choose the Card that fits your lifestyle Upgrade to the Chase/Continental Airlines Banking Card and earn one (1) Continental Airlines OnePass(R) Mile for every two dollars ($2) spent. Upgrade to the Chase Banking Card with Leisure Rewards(SM) and earn one (1) Leisure Rewards point for every one dollar ($1) spent. Redeem your points for valuable like movie tickets, spa certificates, cooking classes and more.

To upgrade, call the ServiceLine(SM) phone number on the front of this statement or visit us at www.chase.com/debitcard. A $30 annual fee applies to both cards.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Thinking about buying a home, a second home, or a vacation home?

Why not look close to home?

Chase *Simplifies* the Mortgage Process.

Finance your new home with Chase and you'll receive:

- **Preferred treatment**
- **Fast turnaround**

With our wide range of fixed- and adjustable-rate mortgages and market rates at record lows, there's no better time to buy the home you've always wanted.

What are you waiting for?

Call 1-888-68-CHASE today and speak with a Mortgage Consultant.

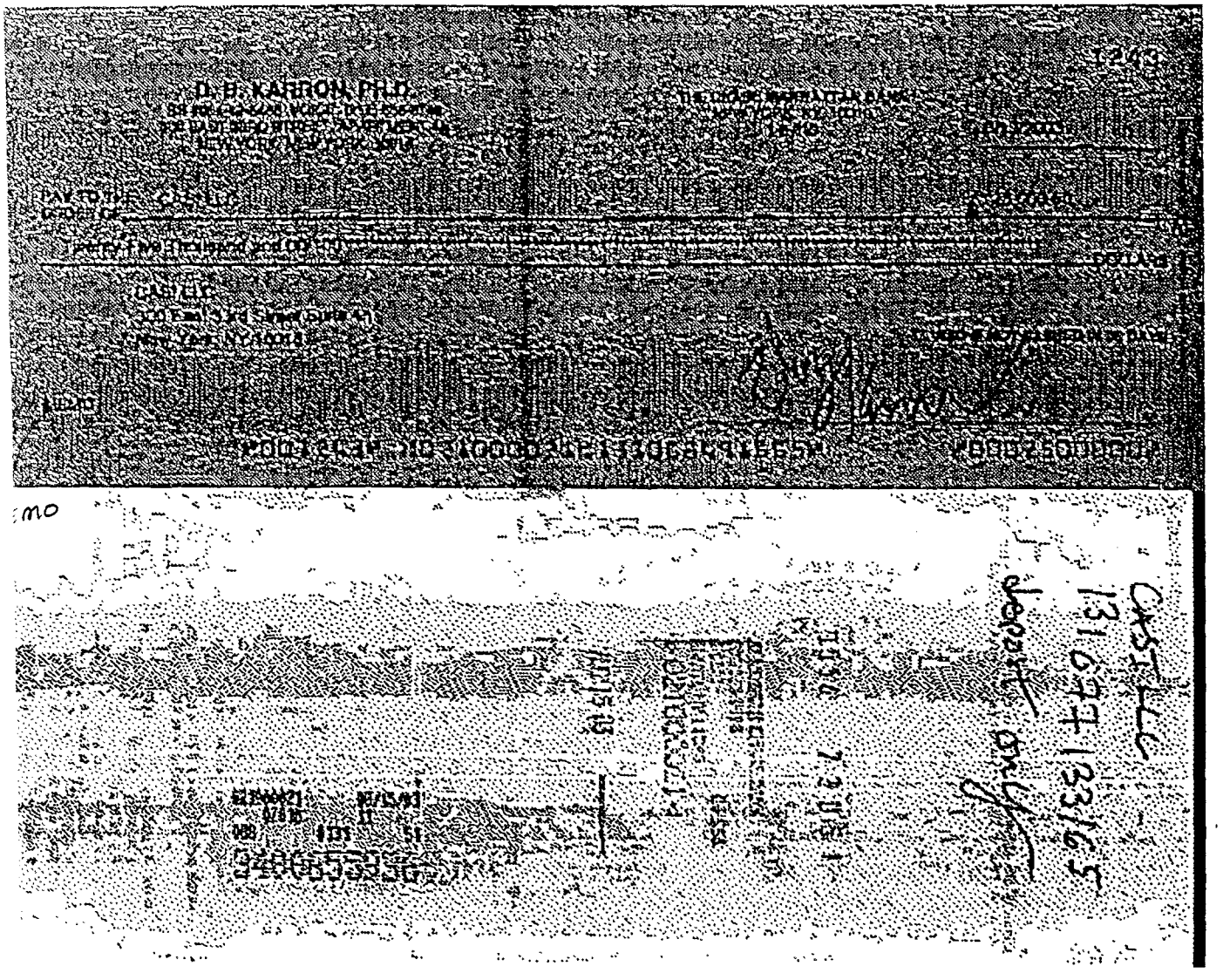
www.chasehomefinance.com

All loans are subject to credit and property approval. Program terms and conditions are subject to change without notice. Not all products are available in all states or for all loan amounts. Other restrictions and limitations apply. Except in New York, all first mortgage loans offered through Chase Manhattan Mortgage Corporation ("CMMC"). Arizona Mortgage Banker License Number BK0904579; Licensed by the Department of Corporations under the California Residential Mortgage Lending Act and the California Consumer Finance Lending Act; Illinois Residential Mortgage Licensee; Massachusetts Mortgage Lender License No. ML 2009 and Massachusetts Mortgage Broker License No. MB 2546; New Hampshire License #5677-MB, Licensed Mortgage Banker— New Jersey Department of Banking; Rhode Island Licensed Lender and Loan Broker. In Minnesota, this does not represent an offer to enter into a loan agreement with CMMC. Corporate headquarters: 343 Thornall Street, Edison, New Jersey 08837; (732) 205-0600. In New York, New Jersey, Pennsylvania and Connecticut, first mortgage loans also offered through JPMorgan Chase Bank.

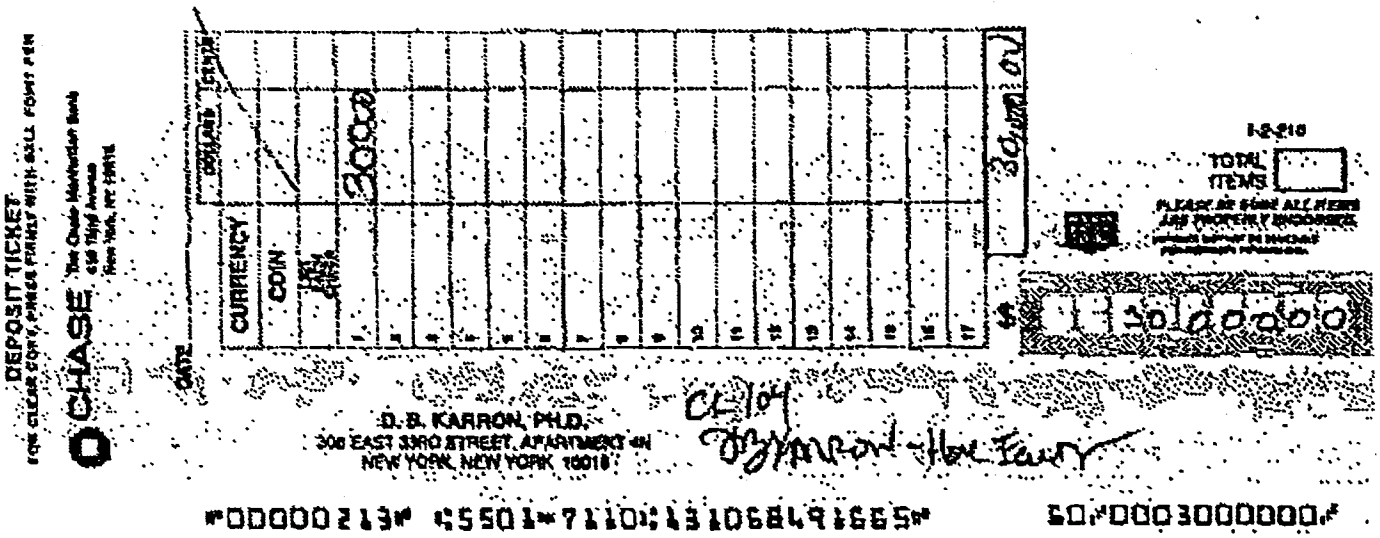
EQUAL HOUSING LENDER

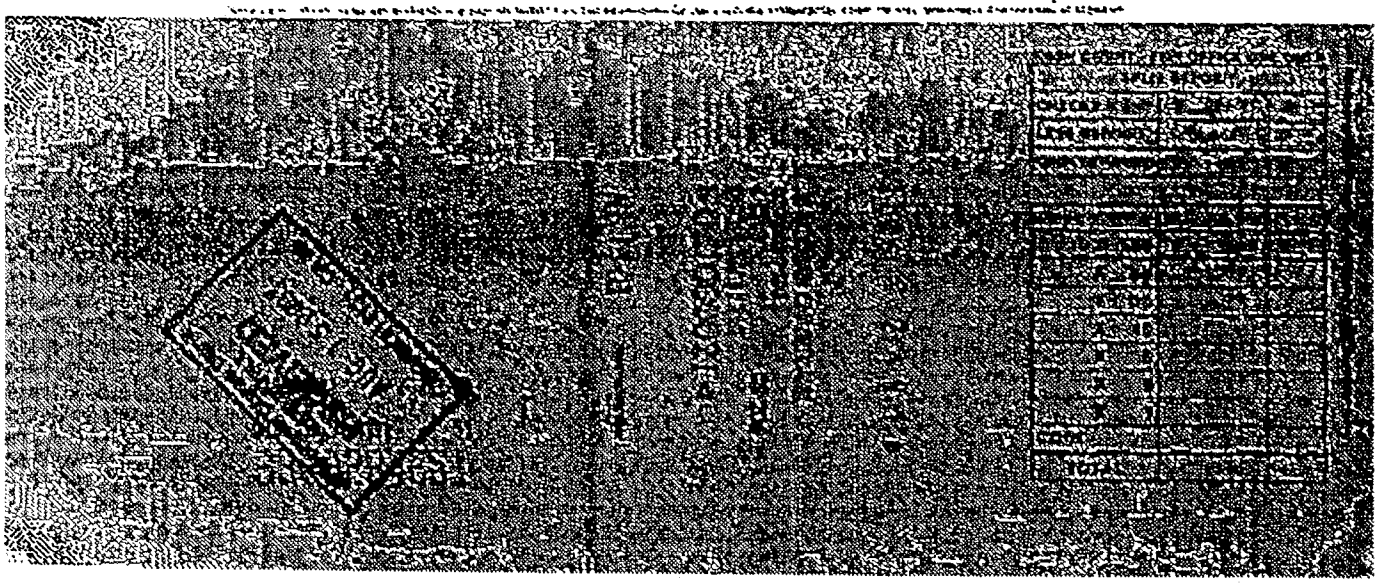
©2003 J.P. Morgan Chase & Co. All Rights Reserved.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1750-04AUG04
Sequence number 0034655936 Posting date 15-AUG-03

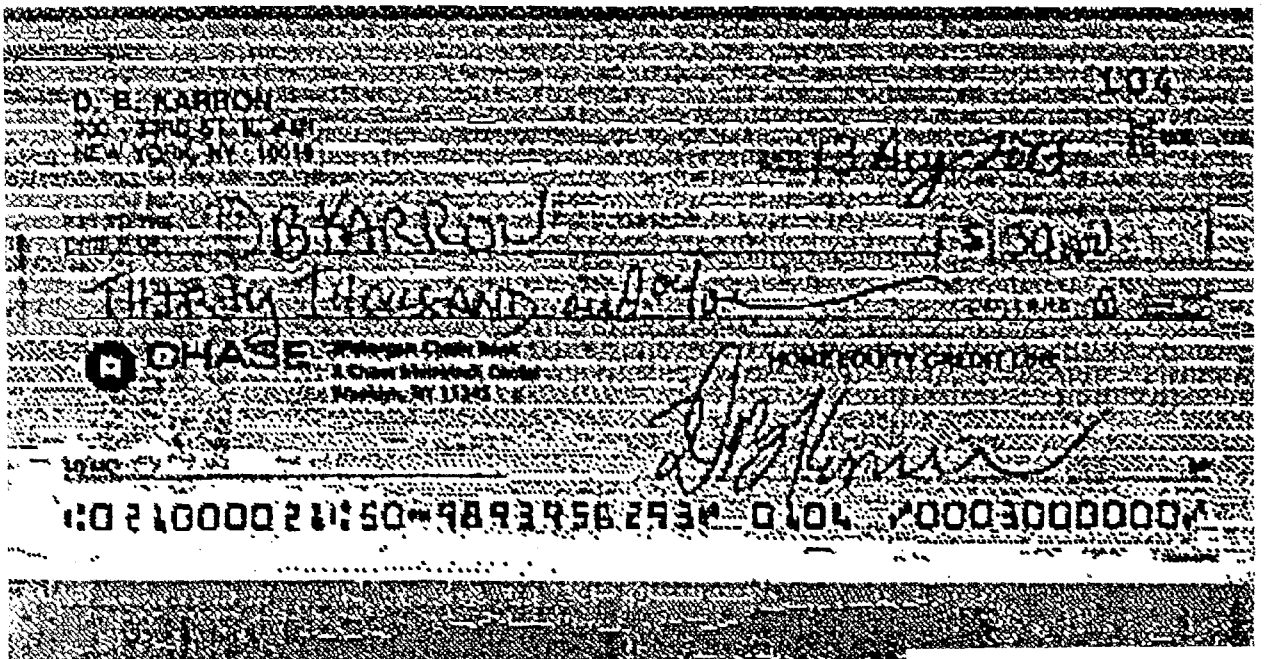


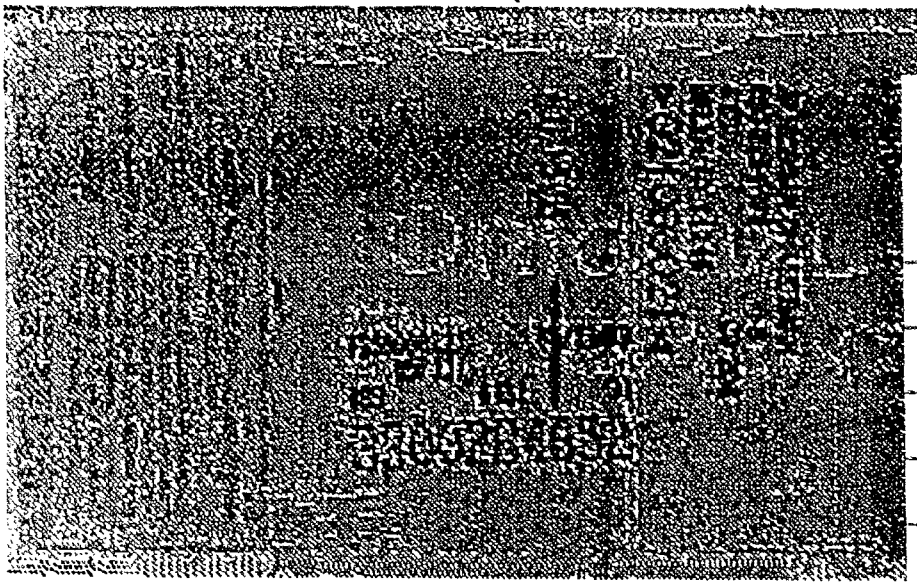
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0033284651 Posting date 13-AUG-03





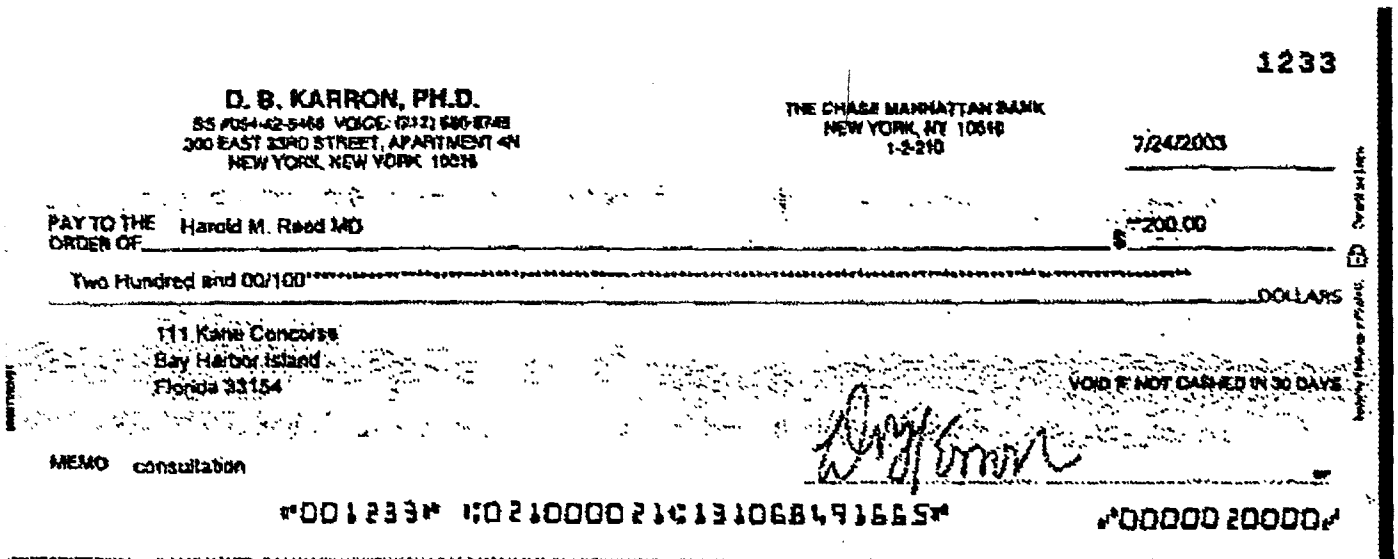
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0033284652 Posting date 13-AUG-03





50-98939562 93

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0033177220 Posting date 13-AUG-03



1233

D. B. KARRON, PH.D.
SS #054-42-5468 VOICE: (212) 580-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10046
1-2-210

7/24/2003

PAY TO THE ORDER OF Harold M. Reed MD $ **200.00

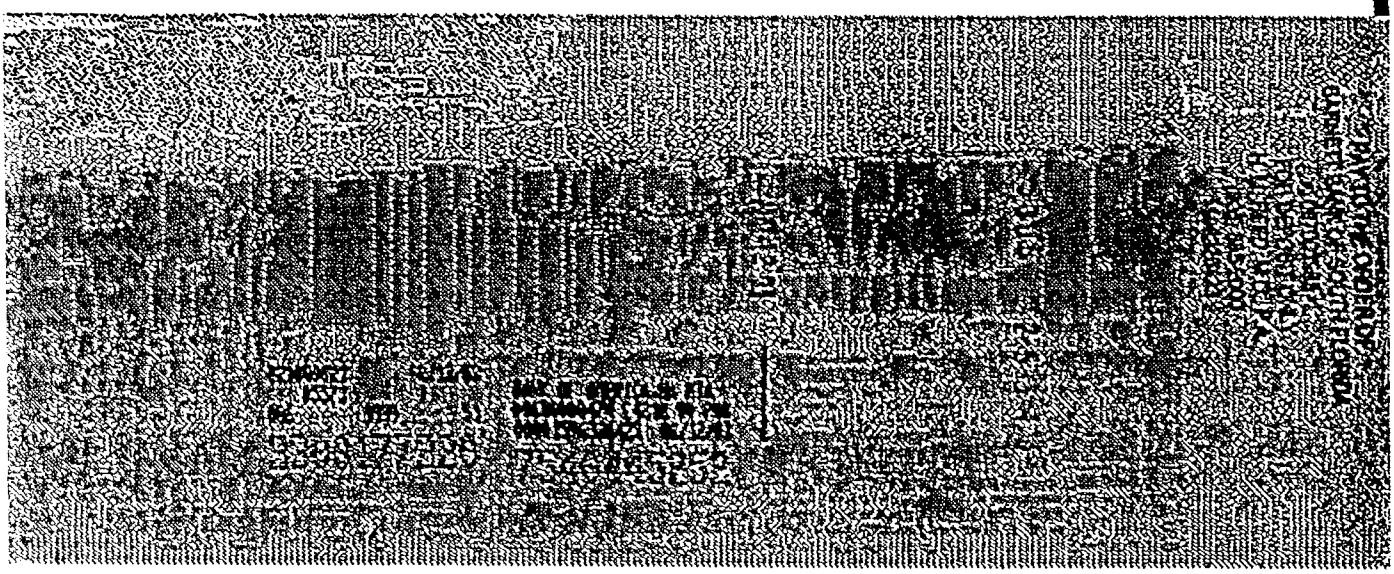
Two Hundred and 00/100********** DOLLARS

111 Kane Concourse
Bay Harbor Island
Florida 33154

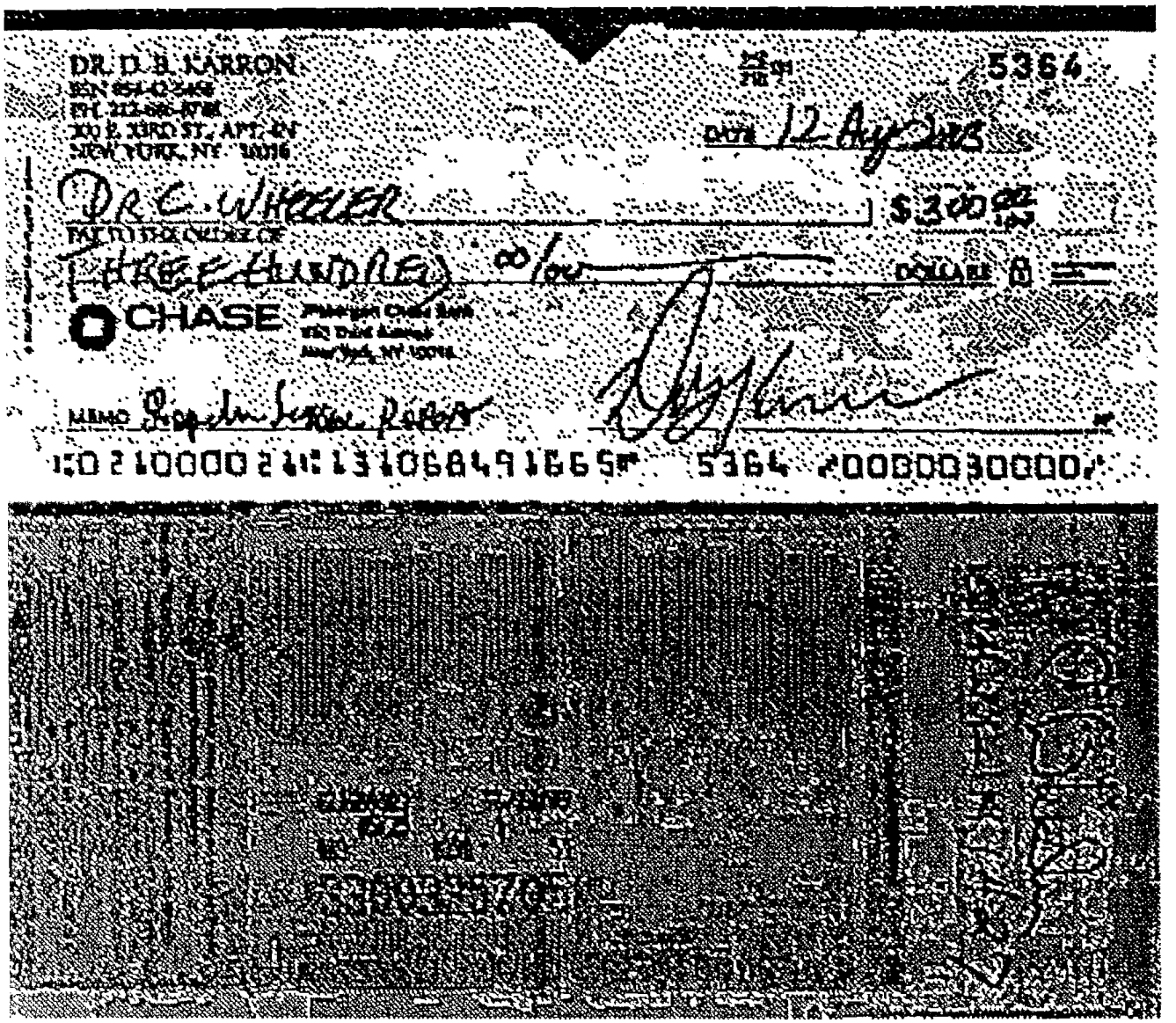
VOID IF NOT CASHED IN 30 DAYS

MEMO consultation

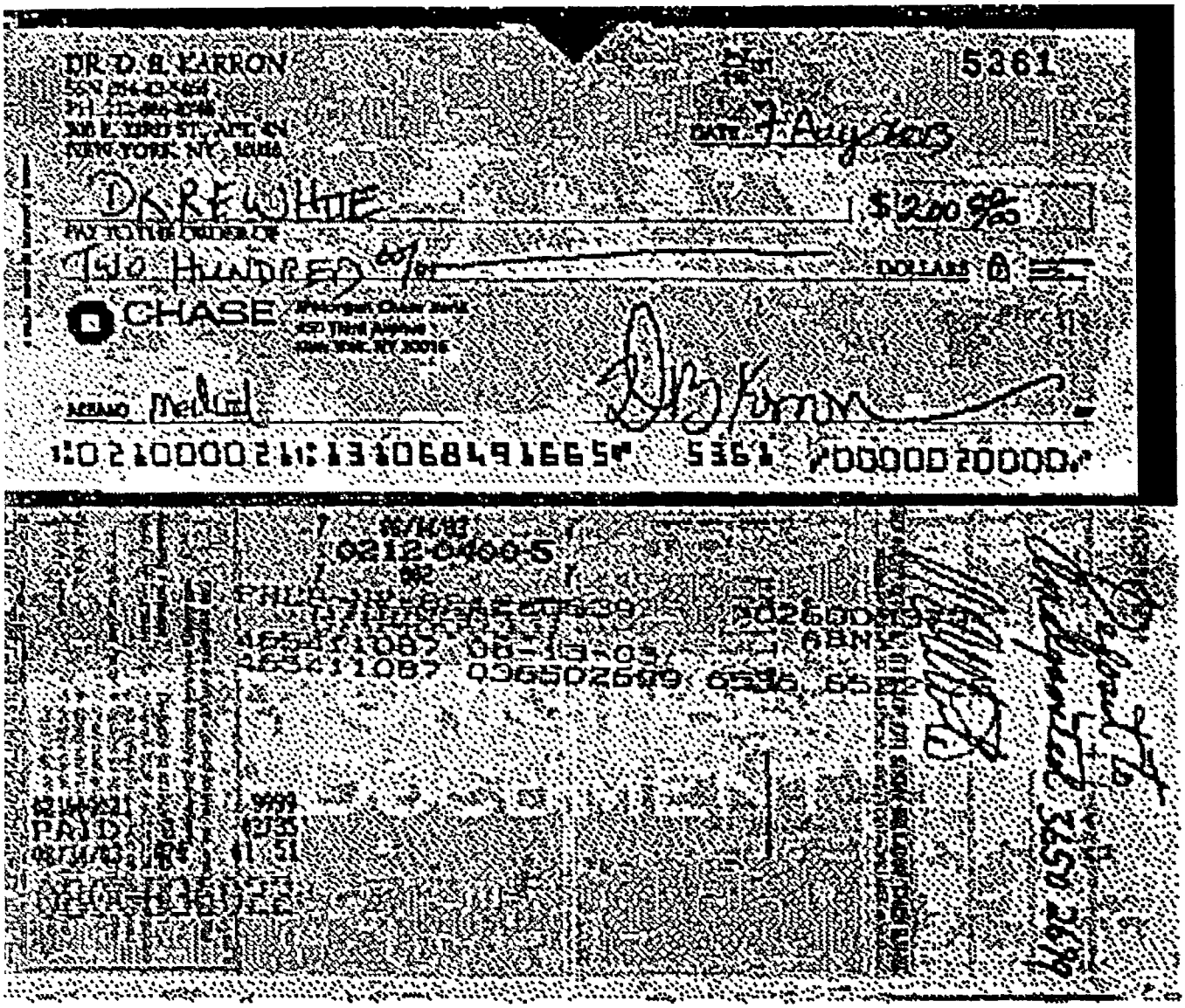
⑈001233⑈ ⑆021000021⑆ 3106849655⑈ ⑈00000 20000⑈



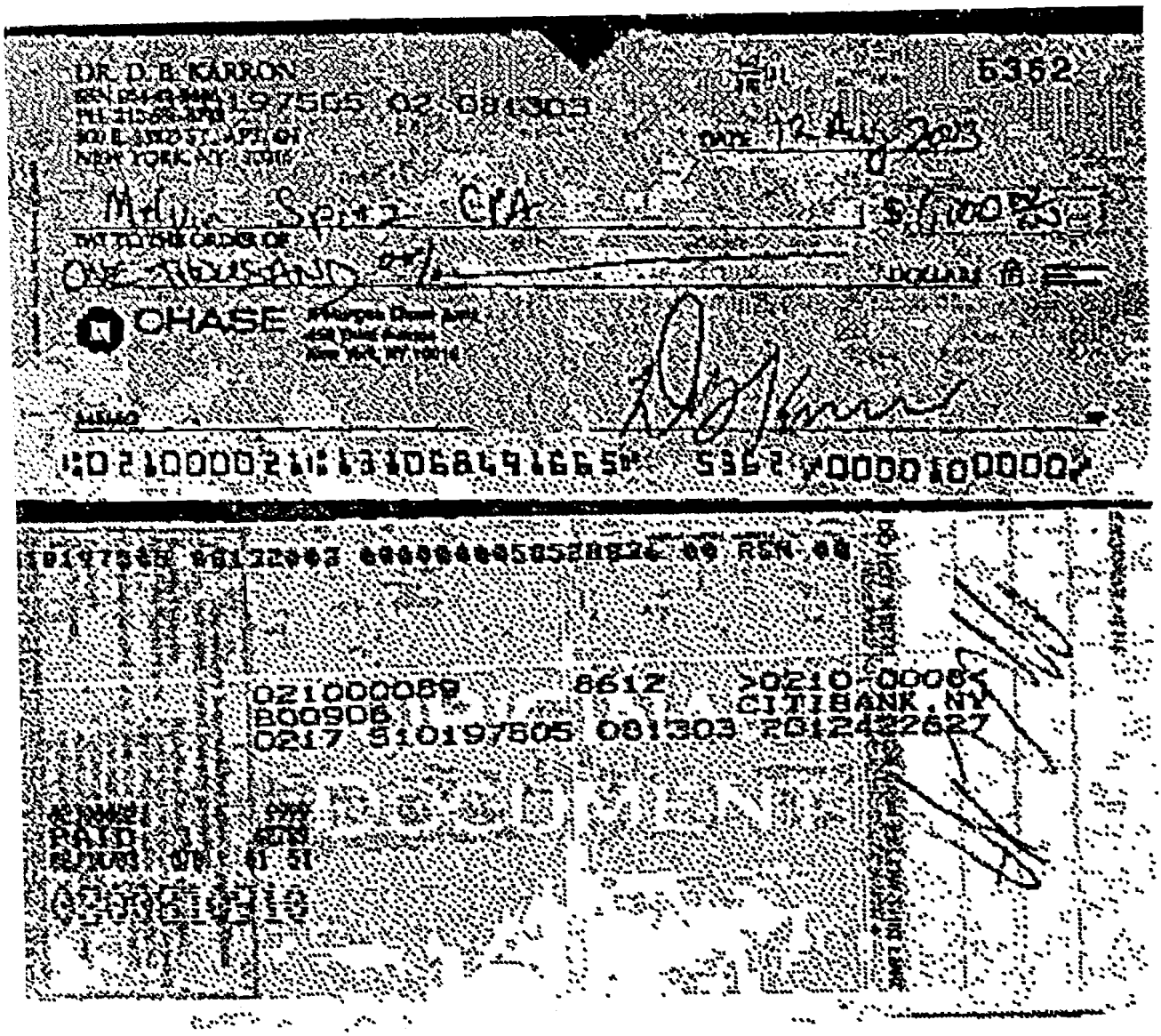
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0033325705 Posting date 13-AUG-03



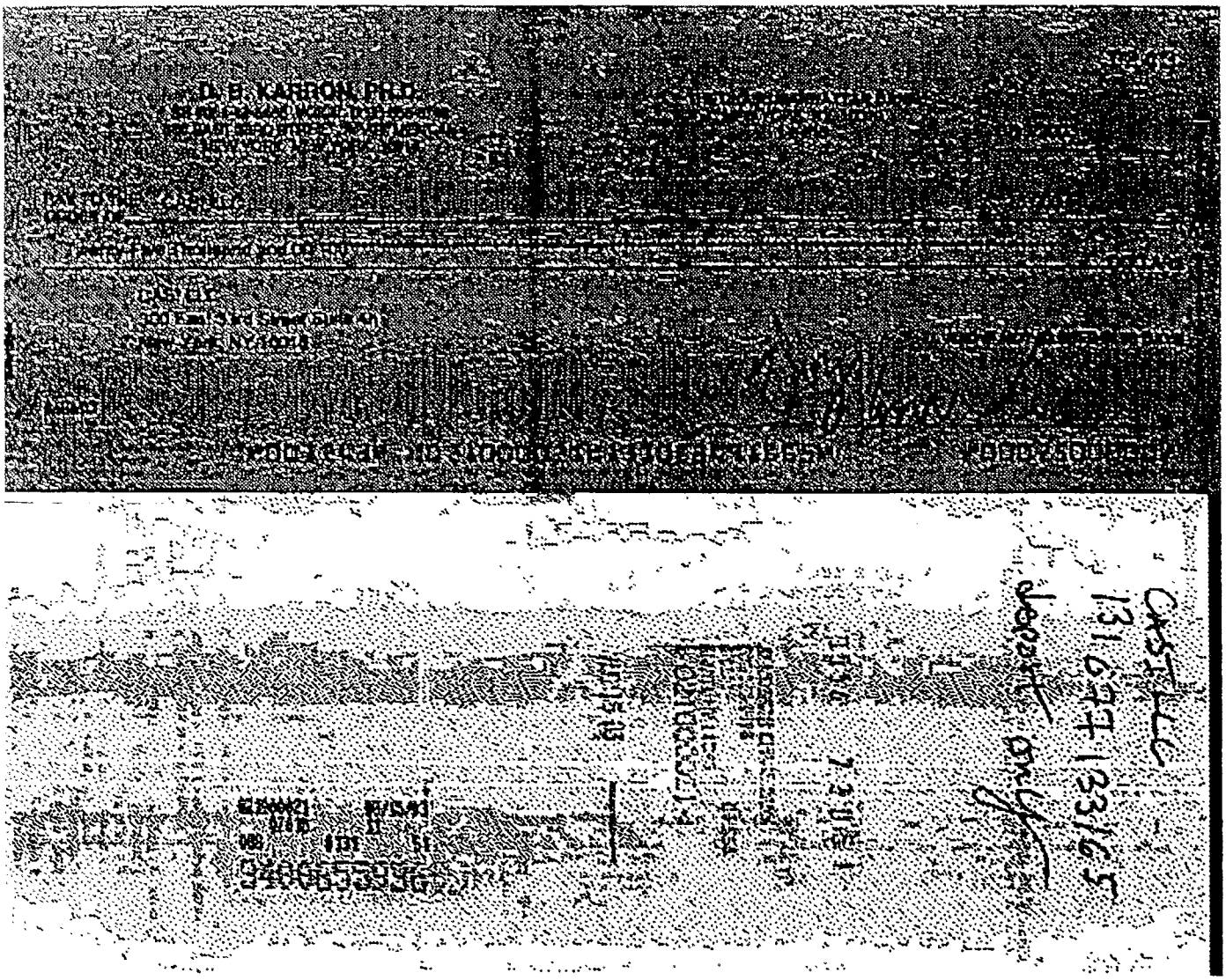
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0008636022 Posting date 14-AUG-03



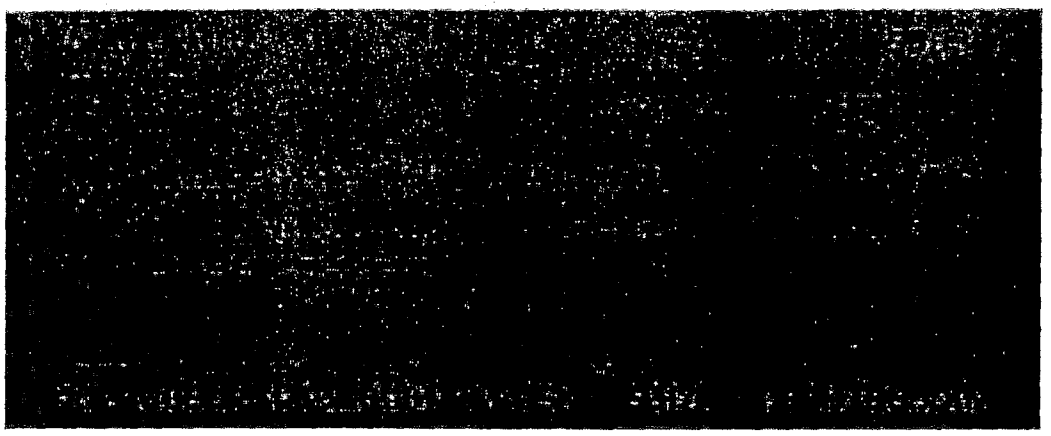
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0003810910 Posting date 14-AUG-03

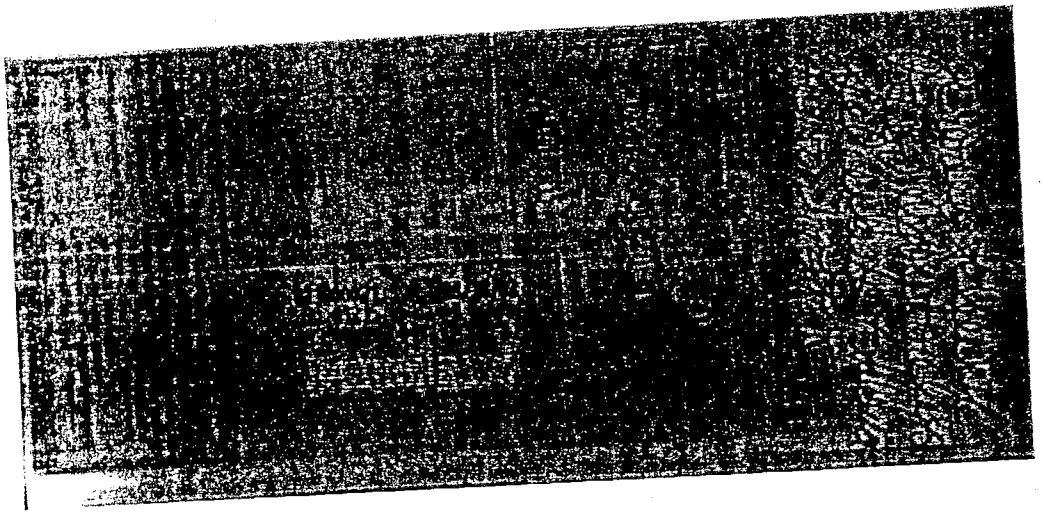


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034655936 Posting date 15-AUG-03

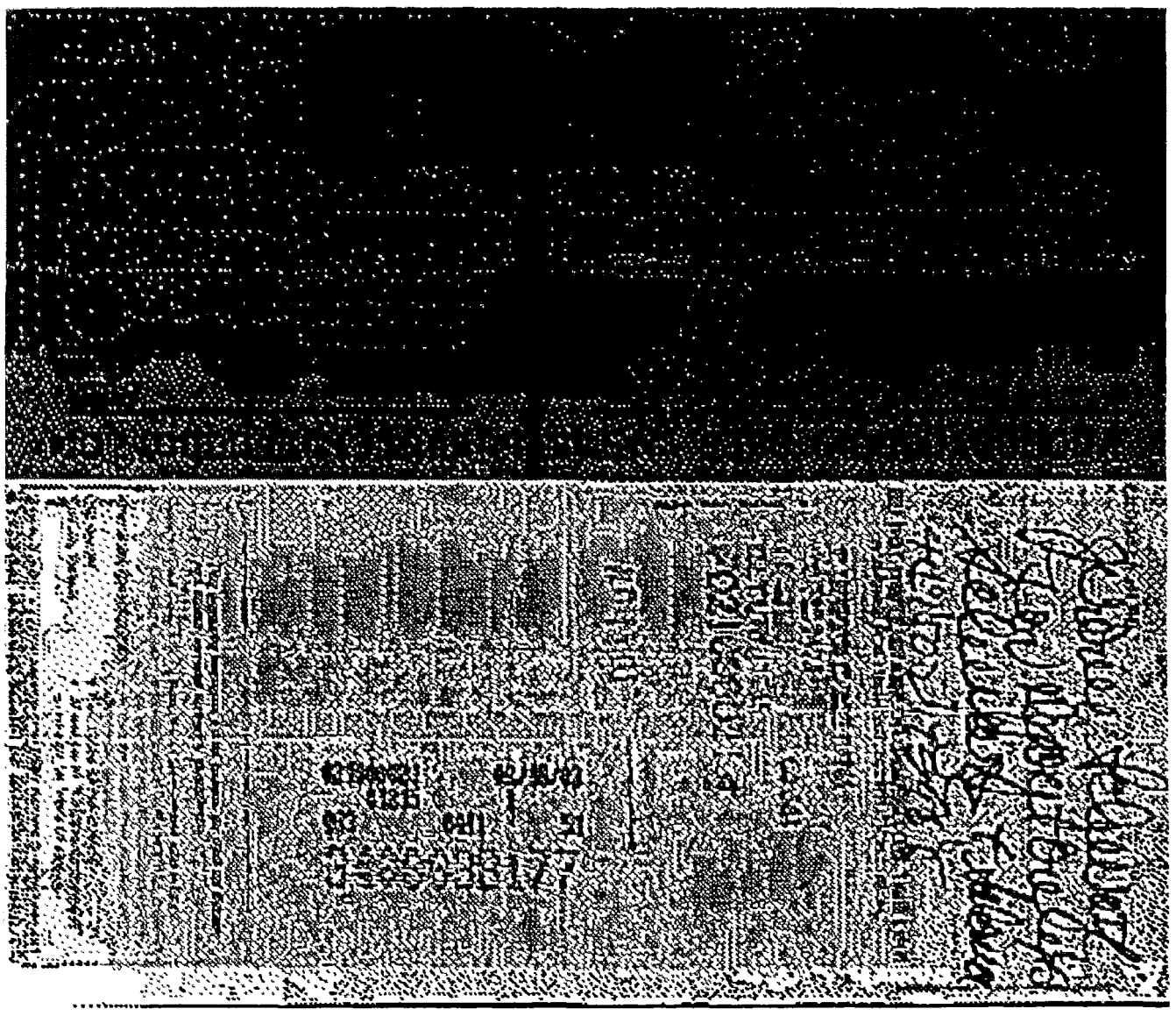


8/15/2003

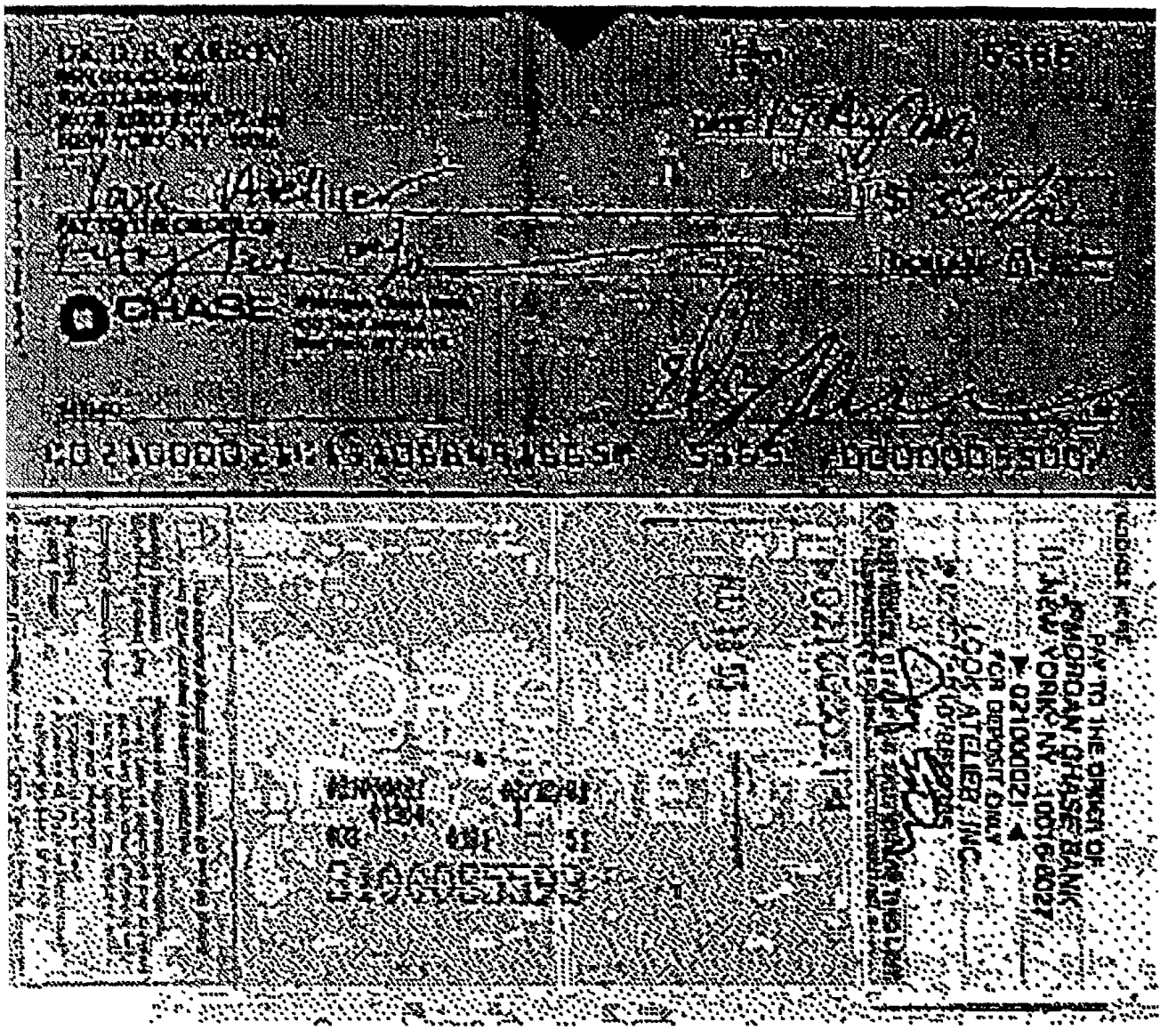




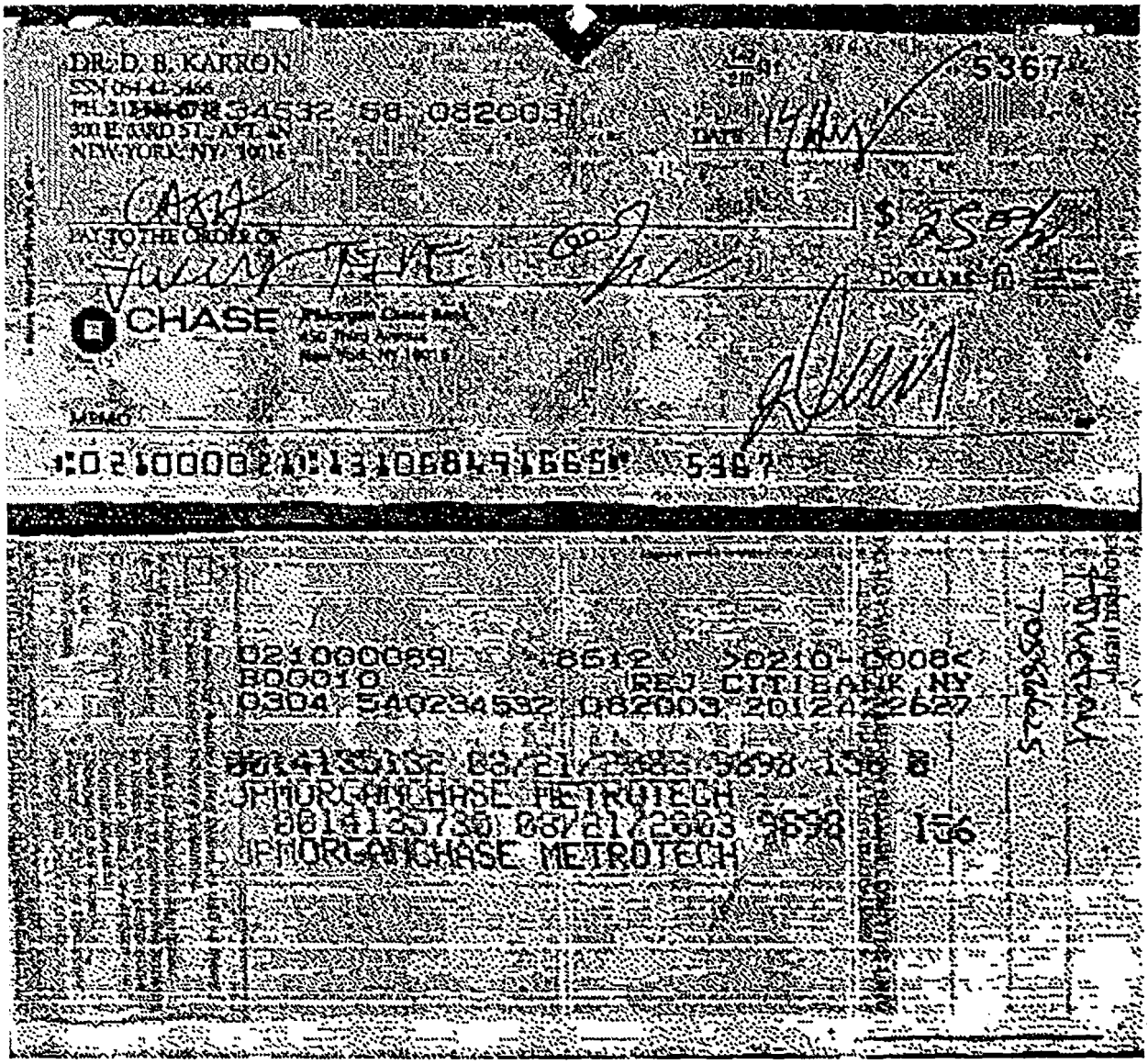
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034038177 Posting date 18-AUG-03



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0031085593 Posting date 18-AUG-03

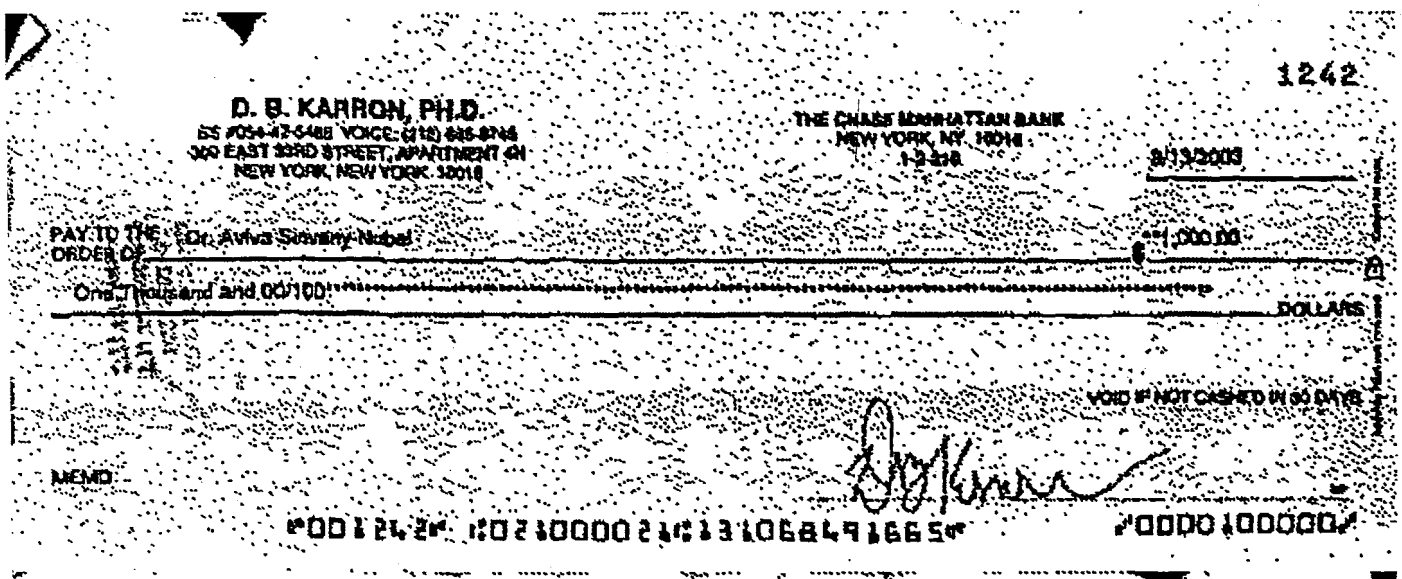


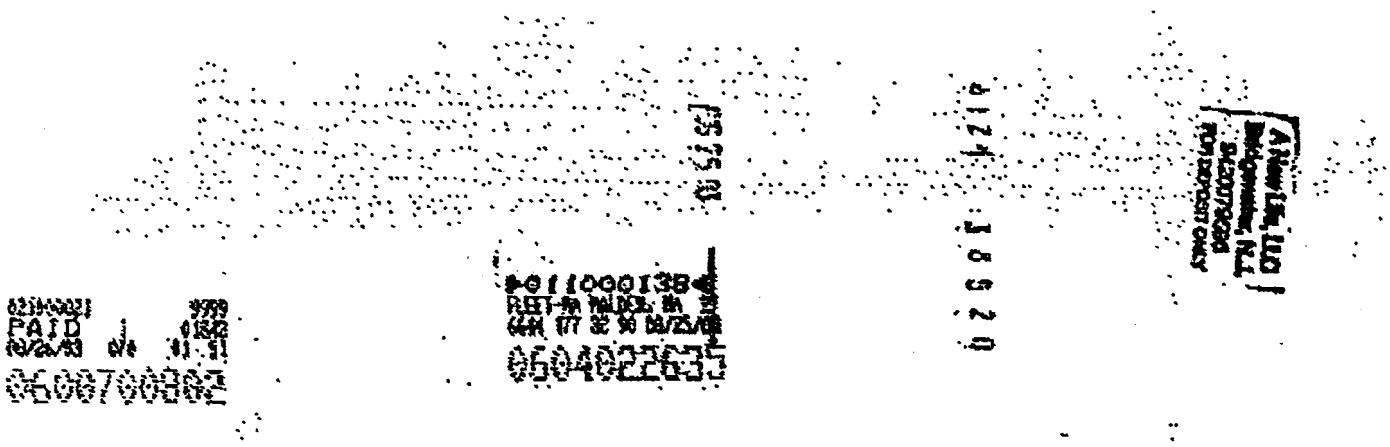
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0014135730 Posting date 21-AUG-03



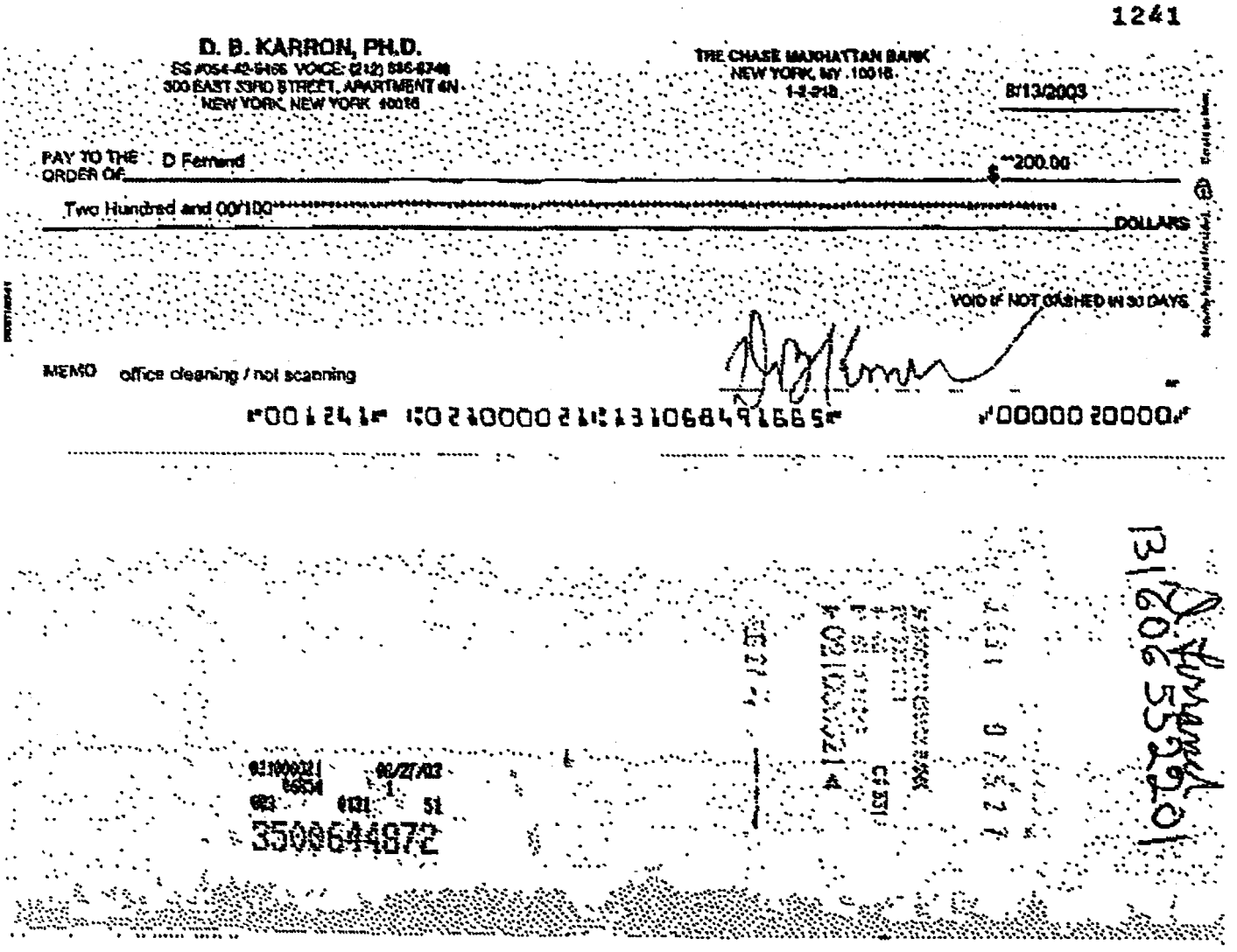
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0004011980 Posting date 22-AUG-03

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0006700802 Posting date 26-AUG-03





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0035644872 Posting date 27-AUG-03



1241

D. B. KARRON, PH.D.
SS #054-42-5455 VOICE: (212) 595-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-218

8/13/2003

PAY TO THE ORDER OF D Ferrand $ **200.00

Two Hundred and 00/100********** DOLLARS

VOID IF NOT CASHED IN 30 DAYS

MEMO office cleaning / not scanning

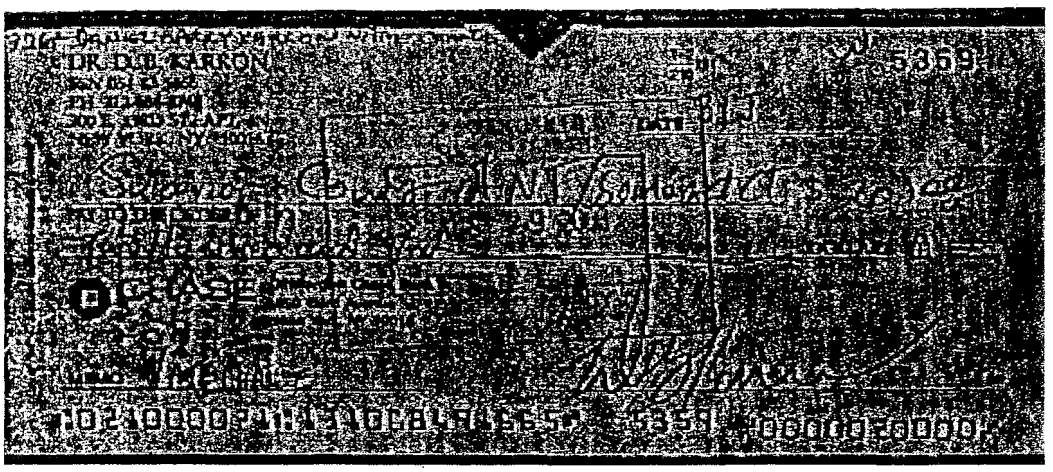
⑈001241⑈ ⑆021000021⑆ 310684916655⑈ ⑈00000 20000⑈

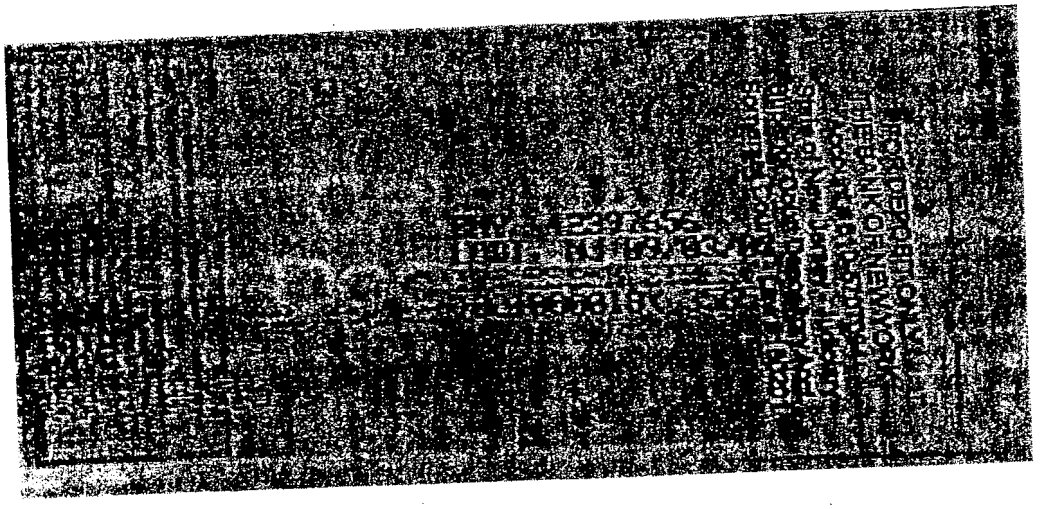
02100021 08/27/03
0554 1
003 0131 51
3509644872

C3 0131

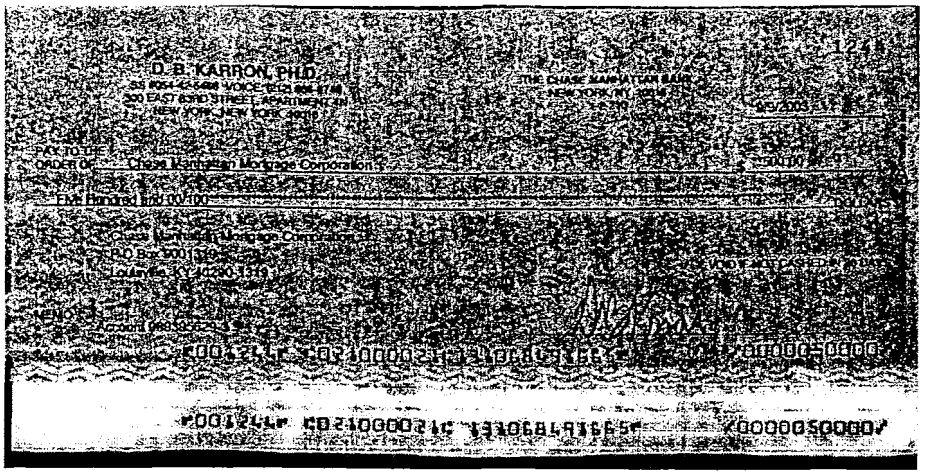
3160 553201

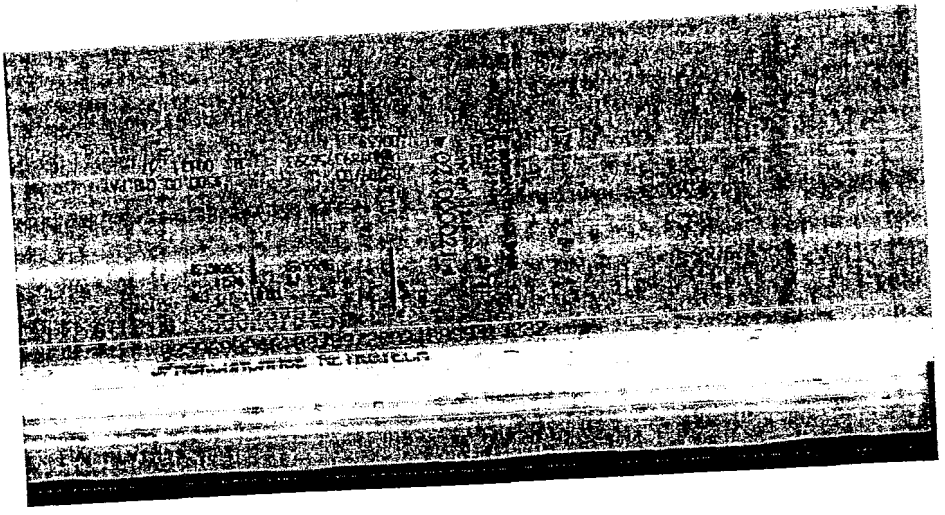
9/3/2003



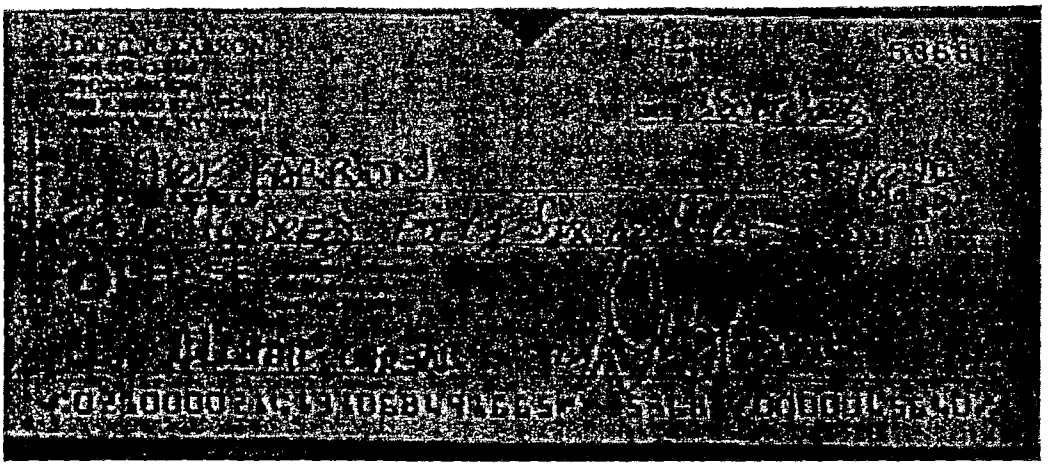


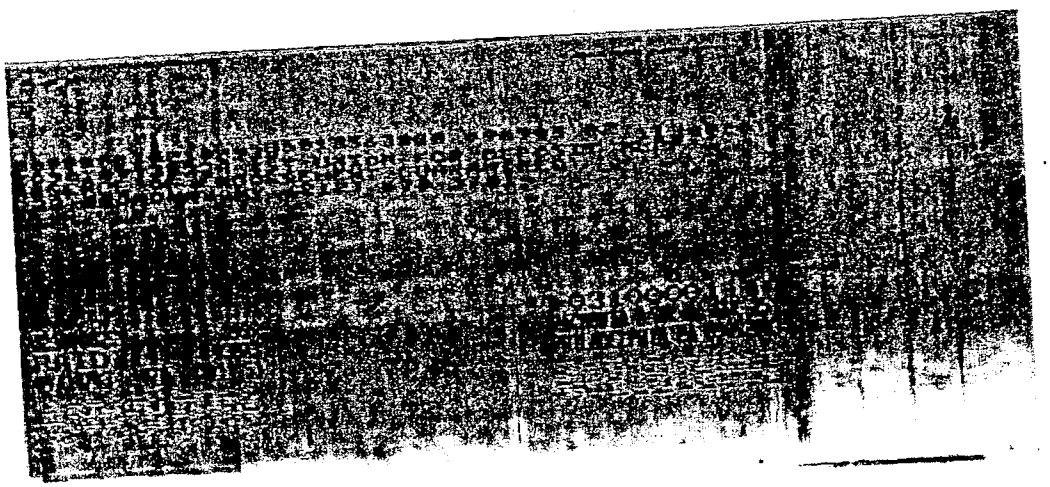
9/5/2023


D. B. KARRON, PHD
1241
THE CHASE MANHATTAN BANK
PAY TO THE ORDER OF
Chase Manhattan Mortgage Corporation
Five Hundred and 00/100



9/10/2003





131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Select Banking Customer Service℠
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD
Access Accounts, Pay Bills, Transfer Money
Fast, Easy, Free with Chase Online
www.chase.com/bank

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 6

OVERVIEW

Deposit Accounts - JPMorgan Chase Bank ("Bank")

Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balanc*
Select Checking W/Interest	131-0684916-65	$ 783.10	$ 1,799.2(
Select High Yield Savings	131-6062954-01	$ 2,431.86	$ 2,432.6:
Total		**$ 3,214.96**	**$ 4,231.8:**

Credit Accounts

Description	*Account Number*	*As of*	*Available Credit*	*Balance Owe*
Overdraft Line Of Credit	**** 9120	10/10	$ 5,200.00	$ 0.0(
Total			**$ 5,200.00**	**$ 0.0(**

THIS ENDS YOUR STATEMENT OVERVIEW

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron

Summary

Opening Balance	$ 783.10	Average Balance	$ 3,326.68
Deposits and Credits	$ 14,546.11	Interest Earned for 29 Day(s)	$ 0.26
Checks, Withdrawals and Debits	$ 13,530.01	Annual Percentage Yield Earned	0.10%
Ending Balance	**$ 1,799.20**	Interest Credited in 2003	$ 7.44
		Interest Rate(s):	09/12 to 10/10 at 0.10%

Deposits and Credits

Date	*Description*	*Amount*
09/22	Advance-Overdraft Line Of CR # **** 9120	$ 228.17
09/30	Deposit	$ 11,349.68
09/30	Deposit	$ 2,968.00
10/10	Interest Credit	$ 0.26
	Total	**$ 14,546.11**

Withdrawals and Debits

Date	*Description*	*Amount*
09/12	ATM Withdrawal On 09/11; Card # **** 9170 Serial# 001179; 450 Third Ave, NY, NY (00131/04)	$ 60.00
09/12	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
09/15	ATM Withdrawal; Card # **** 9170 Serial# 005925; 450 Third Ave, NY, NY (00131/05)	$ 60.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest — Account # 131-0684916-65 — Dr D B Karron
(continued)

Withdrawals and Debits

Date	Description	Amount
09/18	ATM Withdrawal; Card # **** 9170	
	Serial# 003394; 450 Third Ave, NY, NY (00131/01)	$ 100.00
09/22	ATM Withdrawal On 09/20; Card # **** 9170	
	Serial# 001494; 450 Third Ave, NY, NY (00131/06)	$ 200.00
09/22	ATM Withdrawal On 09/21; Card # **** 9170	
	Serial# 001766; Rte 6/Payne Rd, Danbury, CT (00678/03)	$ 100.00
10/01	ATM Withdrawal On 09/30; Card # **** 9170	
	Serial# 004787; 450 Third Ave, NY, NY (00131/02)	$ 60.00
10/02	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 228.17
10/03	Chase Credit Car Bill Pay 100303	$ 7,050.33
10/06	NYCE ATM Withdrawal; Card # **** 9170	
	Serial# 024566; 100 Park Lane Road, New Milford, CT	$ 101.25
10/08	Discover Smart Chk 100803	$ 8.99
	Total	**$ 7,498.** 7,998.74

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1245	09/17	$ 379.54	1248*	10/07	$ 55.00	5369*	09/19	$ 51.50
1246	09/15	$ 30.23	1250*	10/10	$ 5,000.00	5370	10/06	$ 15.00

** indicates gap in check sequence*

Total (6 checks) **$ 5,531.27**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
09/12	$ 693.10	09/19	$ 71.83	10/02	$ 14,029.51	10/08	$ 6,798.94
09/15	$ 602.87	09/22	$ 0.00	10/03	$ 6,979.18	10/10	$ 1,799.20
09/17	$ 223.33	09/30	$ 14,317.68	10/06	$ 6,862.93		
09/18	$ 123.33	10/01	$ 14,257.68	10/07	$ 6,807.93		

Select High Yield Savings — Account # 131-6062954-01 — Daniel Karron

Summary

Opening Balance	$ 2,431.86	Average Balance	$ 2,432.03
Deposits and Credits	$ 0.77	Interest Earned for 29 Day(s)	$ 0.77
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.40%
Ending Balance	**$ 2,432.63**	Interest Credited in 2003	$ 7.71
		Interest Rate(s):	09/12 to 10/10 at 0.40%

Deposits and Credits

Date	Description	Amount
10/10	Interest Credit	$ 0.77
	Total	**$ 0.77**

Daily Balances

Date	Balance	Date	Balance	Date	Balance	Date	Balance
10/10	$ 2,432.63						

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Monthly Fee

A $30.00 fee was deducted from your account on 09/12 because your combined average deposit balance during the **previous** statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your **next** statement. Please update your records. Your combined average balance was $5,758.71. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ENDS YOUR STATEMENT FINANCIAL DATA

Personal accounts are subject to the Deposit Accounts Agreement and Disclosures. Business Accounts are subject to the Terms and Conditions for Business Accounts and Services. Please note the rules regarding the time within which you must notify JPMorgan Chase Bank (the "Bank") of any error or discrepancies.
Call us at the phone number printed on the front of this statement, or write to us at: P.O. Box 5206, New Hyde Park, NY 11042.
In Texas, write to us at: JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231.

International Financial Services customers, please write to us at CIFS, P.O. Box 79779, Houston, TX 77224-9779.

Accounts held at the Bank, including checking, savings, CD, and money market accounts are FDIC insured.
Call us for full details and limitations of FDIC coverage.

EQUAL HOUSING LENDER

How to Balance Your Checkbook

Items Outstanding (checks and withdrawals not yet shown on your statement)

Number or Date	Amount	
TOTAL		

1. Update your checkbook.

A. Record in your checkbook register all automatic transactions listed in your statement that you have not previously entered, including:

+ any interest earned
+ automatic deposits
- service charges
- automatic payments

B. Enter in your checkbook register any other transactions listed in your statement that you did not record, including:

+ deposits
- checks paid
- ATM withdrawals
- phone transfers and payments

2. Adjust your statement balance.

A. ENTER your checking account closing balance shown on the front of this statement. ____

B. ADD any deposits not yet shown on your statement. + ____

C. TOTAL (A and B above). ____

D. SUBTRACT total items outstanding (from chart at left). − ____

E. BALANCE (should equal your checkbook balance). ____

If you have any questions about your accounts, call the customer service number on the front of your statement.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Please telephone us at 935-9935* or write to us at Automated Equipment Support Services, USA, Box 1200, Hicksville, NY 11801. In Texas, telephone us at 1-800-235-8522 (in Houston (713) 216-7000) or write us at JPMorgan Chase Bank, P.O. Box 1231, Houston, Texas 77251-1231. All written requests should be addressed to: ATM, Online Banking, or Electronic Funds Transfer Department, as applicable. Contact JPMorgan Chase Bank as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. (1) Tell us your name and account number (if any). (2) Describe the error or the transfer you are unsure about. Clearly explain why you believe there is an error or why you need more information. (3) Tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit your account for the amount you think is in error, so that you will have use of the money during the time it takes to complete our investigation.

*Available from the 212, 516, 716, 718, and 914 area codes. Outside these areas, call 1-800-935-9935 or (713) 216-7000 within Houston, TX. Hearing impaired customers with TDD equipment can call 1-800-CHASETD.

Protect your valuables with a Chase safe deposit box

Dr D B Karr

As a JPMorgan Chase employee save 50% off the annual rental fee. The rental payment is automatically deducted from the Chase checking, savings, or money market account that you designate. A Chase safe deposit box gives you peace of mind that all of those important documents and valuables, that would be difficult or impossible to replace, are protected. Just stop by your local Chase branch and open one today!

Don't let Halloween Scare you!

Dr D B Karr

Use Your Chase Banking Card with the MasterCard logo
It's EASY - purchases are automatically deducted from your checking account.
It's CONVENIENT - no checks to write or running to the ATM for cash.
It's SAFE - unlike cash, your Card can be replaced if lost or stolen.

The Chase Banking Card with the MasterCard logo - it's the less scary way to pay for Halloween costumes, decorations and candy!

Why trust your retirement to strangers?

Be comfortable – come to Chase.

Our Retirement Experts* are dedicated exclusively to the retirement planning needs of Chase customers like you. They'll work with you to estimate your retirement needs, so you'll know how much you must accumulate to meet your long-term financial goals.

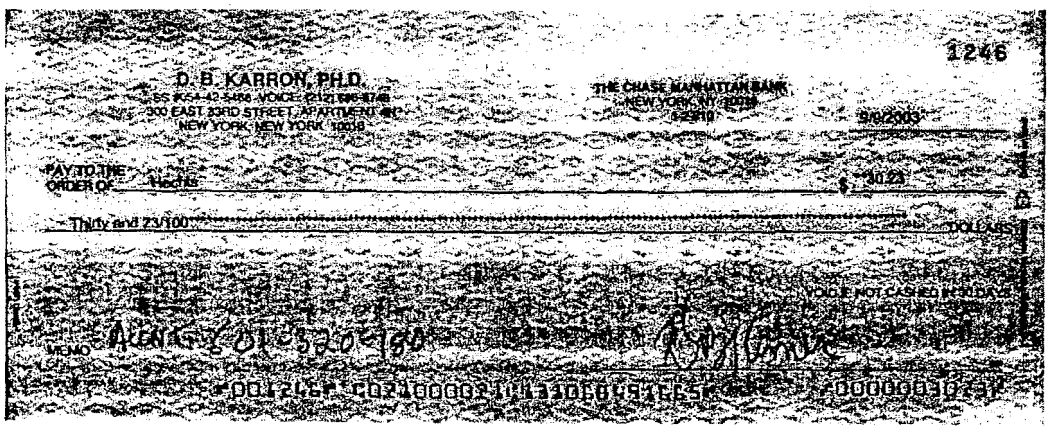
You'll find a wide range of choices for your retirement portfolio at Chase and its affiliates.** We'll help you select from a variety of FDIC-insured bank products from JPMorgan Chase Bank, and from non-FDIC insured investment products from Chase Investment Services Corp. (CISC).

**Stop by your nearest branch, call 1-866-242-4IRA,
or visit www.chase.com/retirement for details.**

* Chase Retirement Experts are also registered representatives of Chase Investment Services Corp. (CISC).
** Securities and investment advisory services are offered through **Chase Investment Services Corp. (CISC).**
CISC, a member of NASD/SIPC, is an affiliate of JPMorgan Chase Bank.

Not FDIC Insured	May Lose Value	No Bank Guarantee

9/15/2003.


1246

D. B. KARRON, PH.D.
SS #543-42-5486 VOICE: (212) 595-8746
300 EAST 33RD STREET, APARTMENT 4F
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
2-2910

9/6/2003

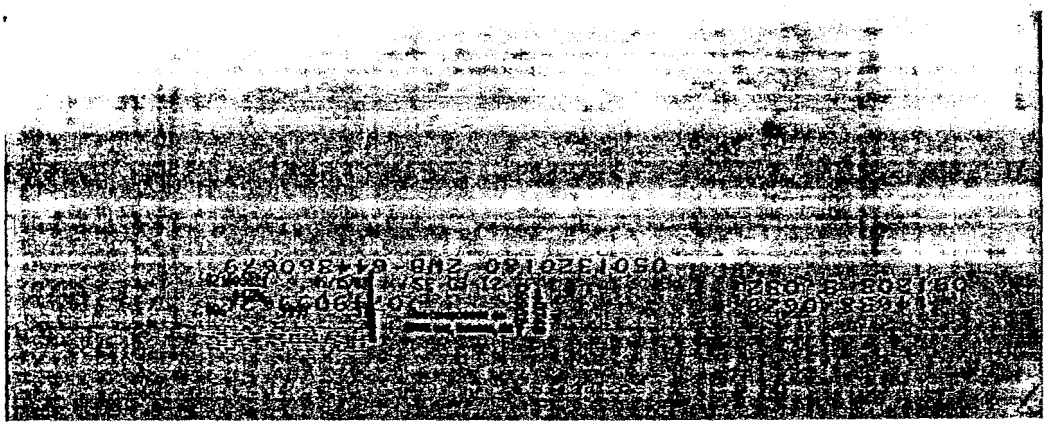
PAY TO THE ORDER OF Hecht $ 30.23

Thirty and 23/100 DOLLARS

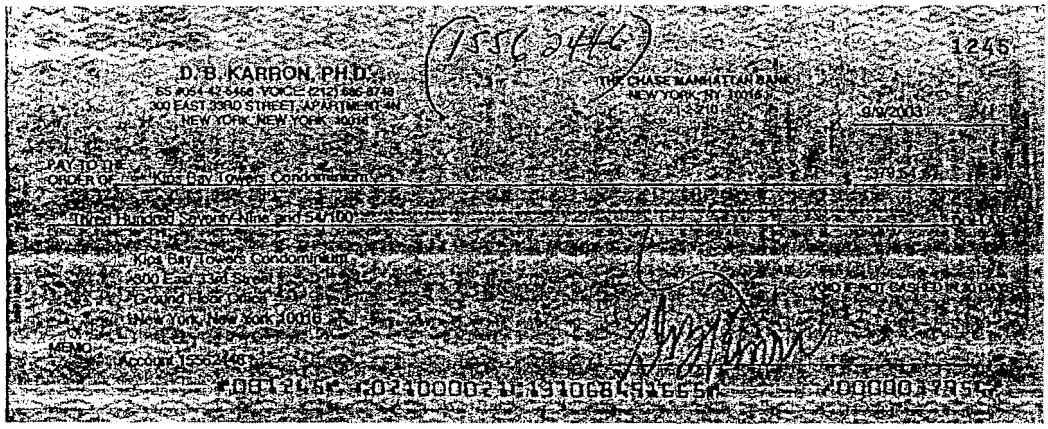
VOID IF NOT CASHED IN 90 DAYS

MEMO Alan's 401-32.0-180

⑈001246⑈ ⑆021000021⑆ 530180⑈ ⑈0000003023⑈



9/17/2003


D. B. KARRON, PH.D.
55 #061-42-5466 VOICE (212) 595-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

(1556446)

THE CHASE MANHATTAN BANK
NEW YORK, NY 10116

1245

9/9/2003

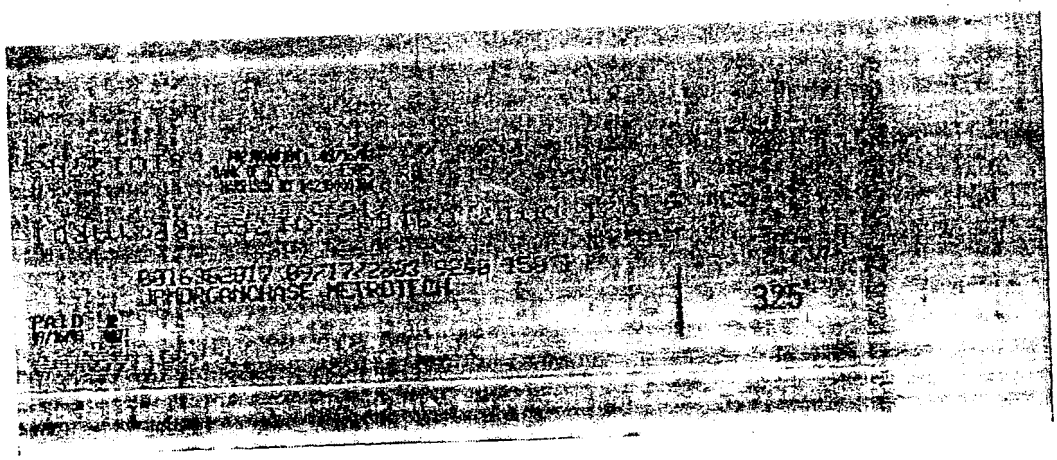
PAY TO THE ORDER OF Kips Bay Towers Condominium

Three Hundred Seventy-Nine and 54/100

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

MEMO Account 1556446

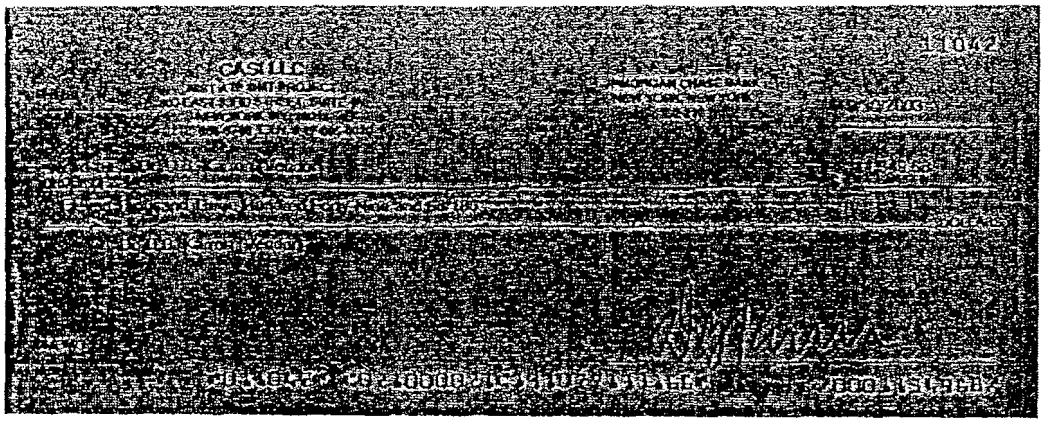
⑆021000021⑆ 910684 1556446 ⑈0000037954

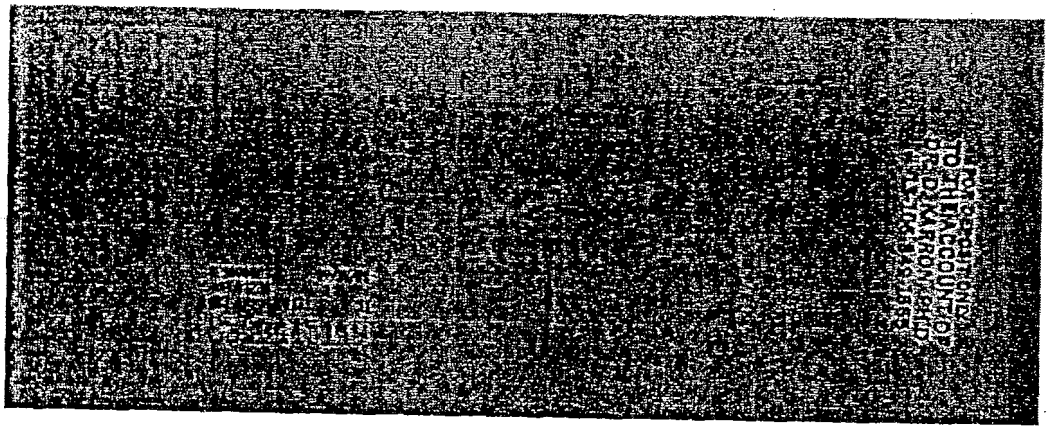

JPMORGAN CHASE PETROLEUM

325

PAID
9/9/03

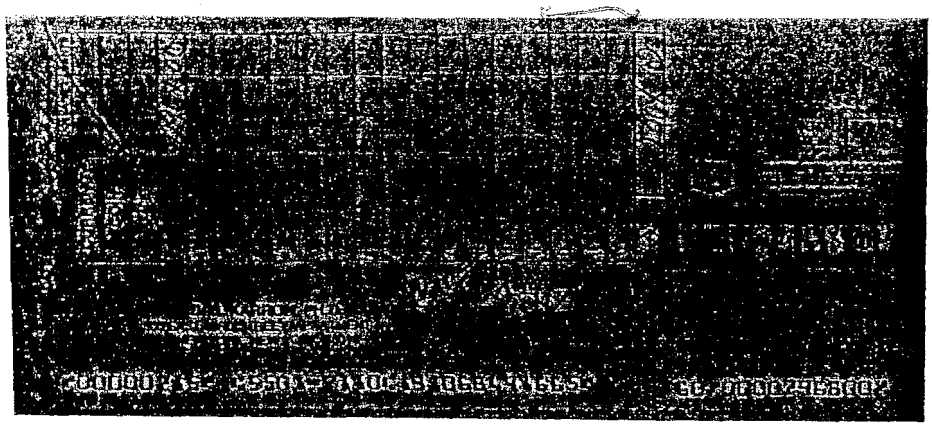
9/30/2005

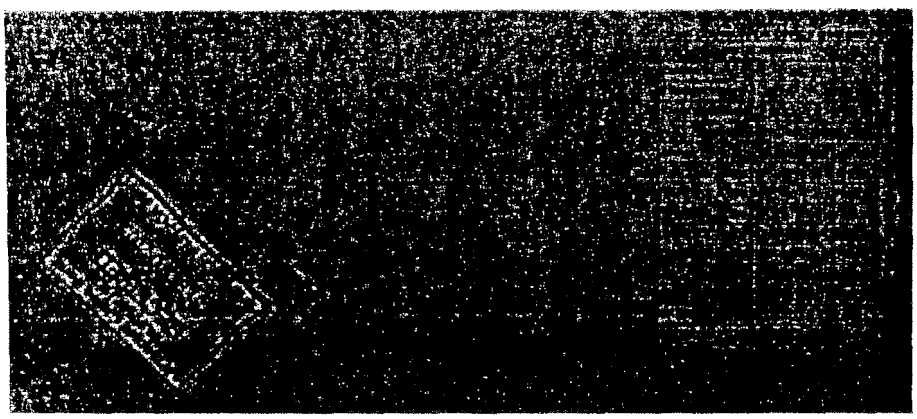




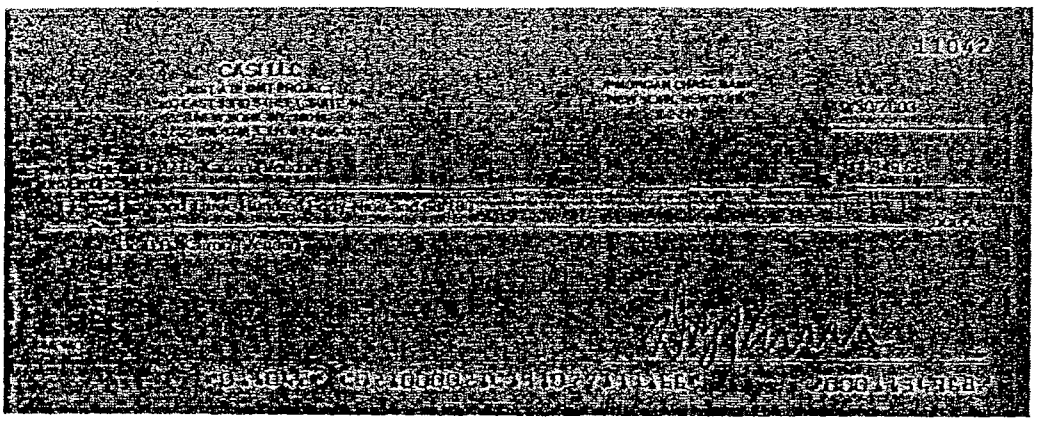
deposit from CASI LLC

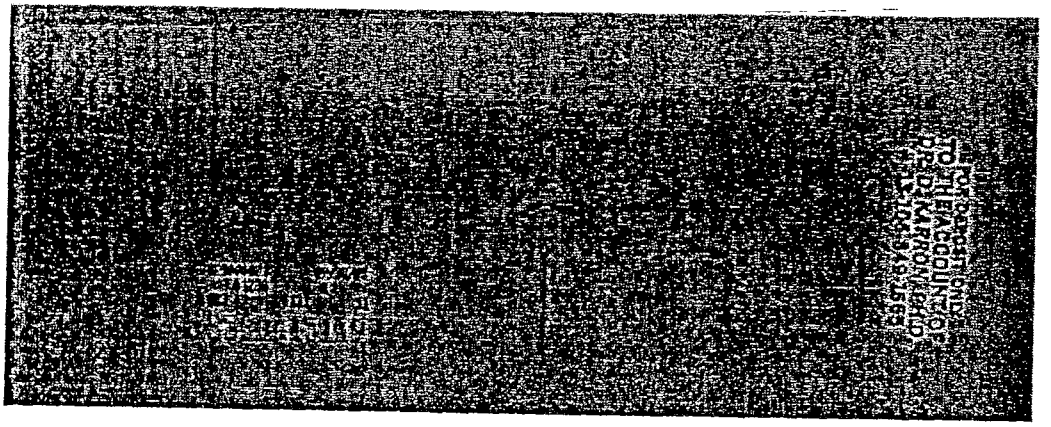
9/30/2003



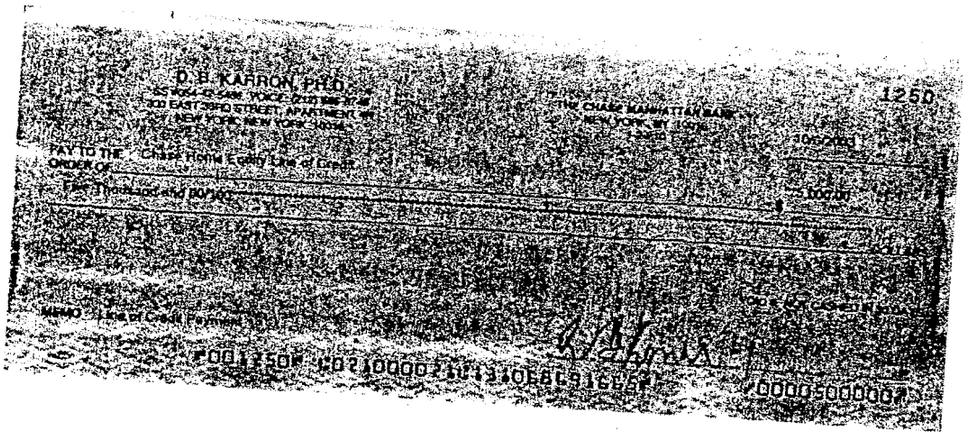


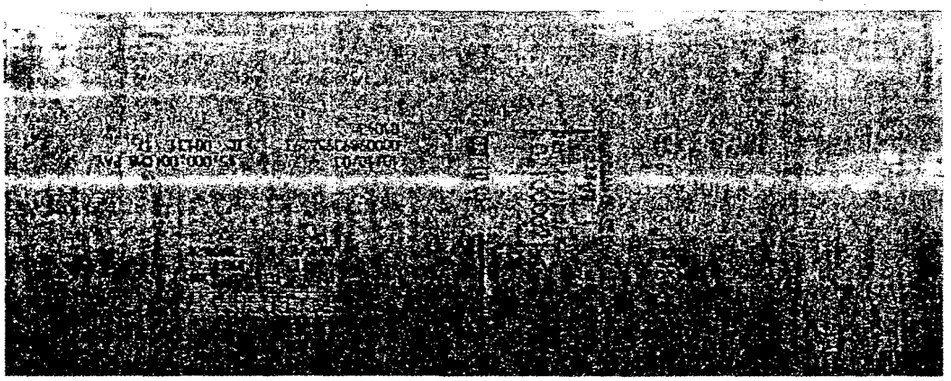
9/30/2003

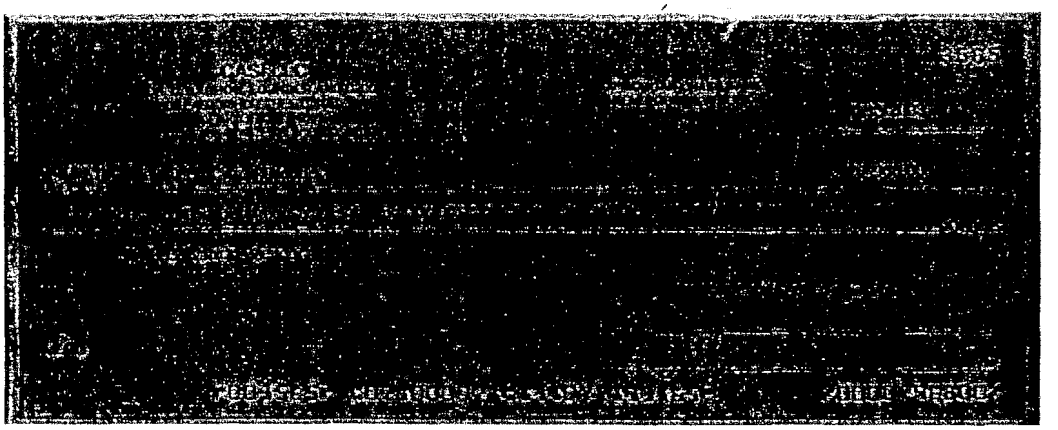


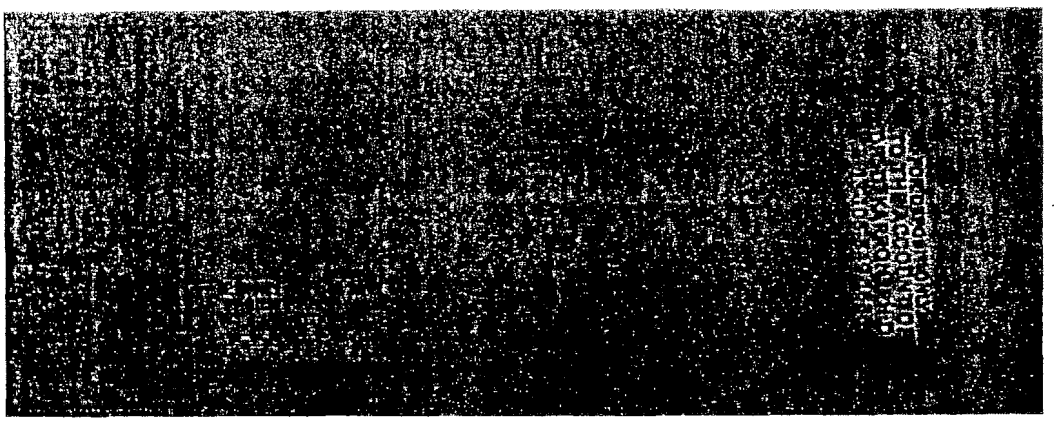


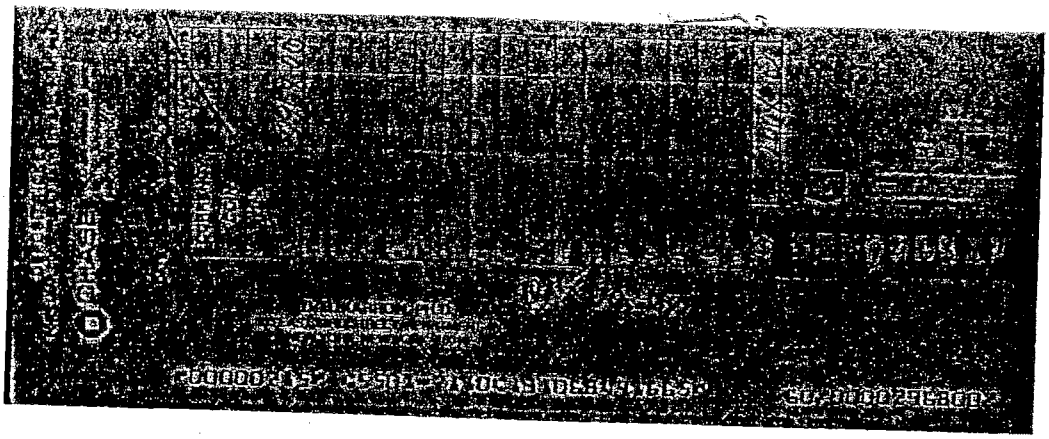
deposit from CSI LLC

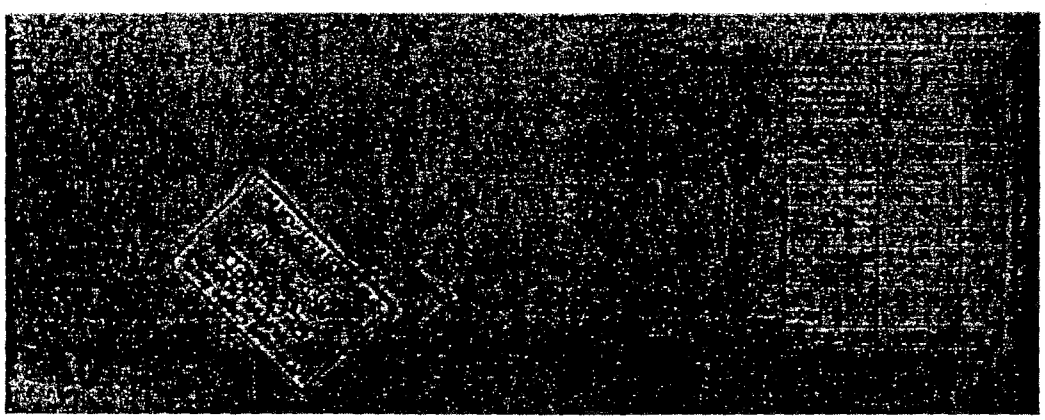

D. B. KARRON, PH.D.
1250
PAY TO THE ORDER OF
Chase Home Equity Line of Credit
MEMO
Line of Credit Payment





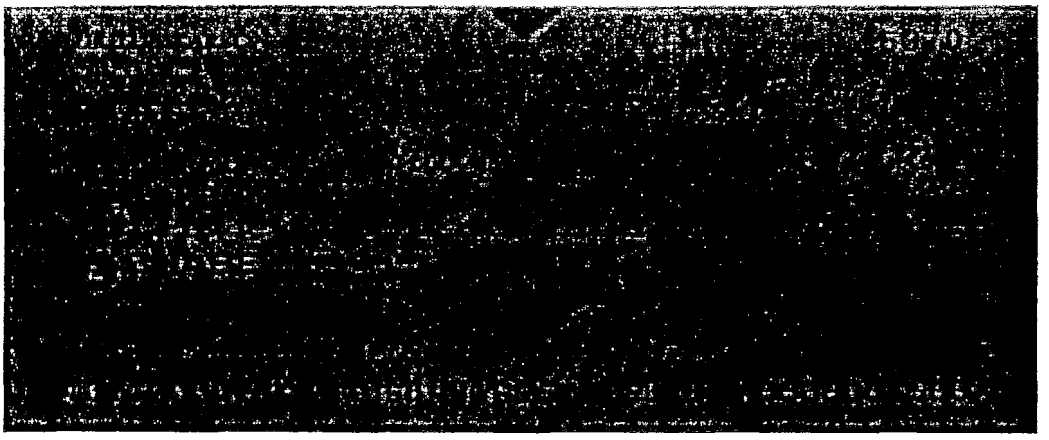


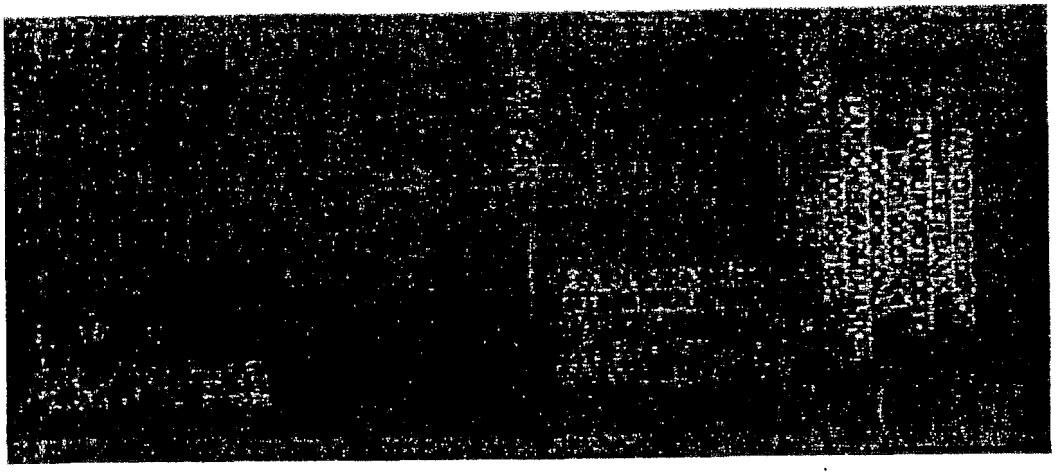




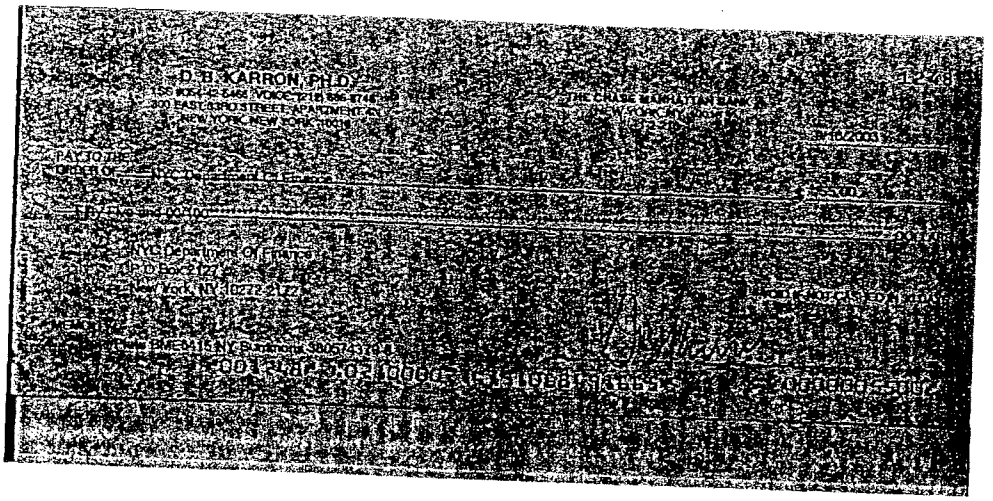
9/30/2003

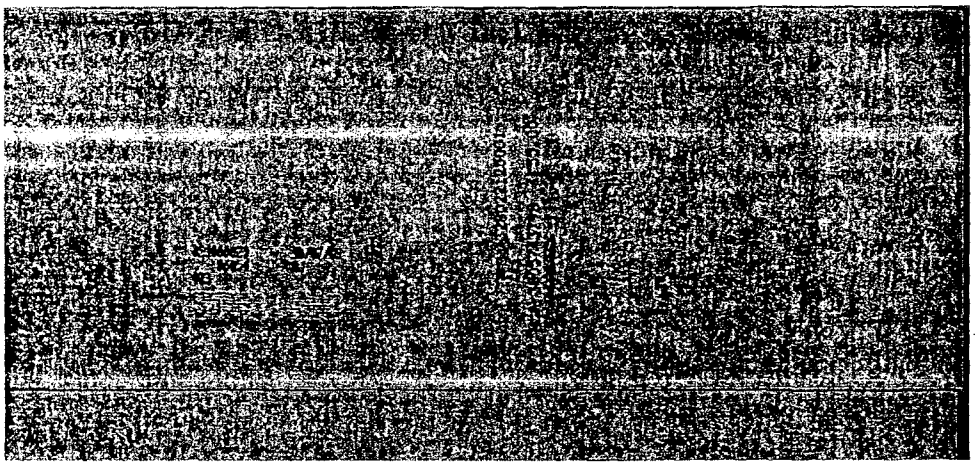
10/6/2003





10/7/2003





131-00131-B008-00131- -002-1-01-0013-10 -

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 12

Summary of Accounts - The Chase Manhattan Bank

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 980.06	$ 0.14
Select High Yield Savings	131-6062954-01	$ 159.89	$ 160.00
Total		**$ 1,139.95**	**$ 160.14**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	08/10	$ 1,568.00	$ 2,432.00
Total			**$ 1,568.00**	**$ 2,432.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

TAX REFUNDS ARE ON THE WAY!

Your tax refund couldn't have arrived at a better time...there are home repairs, day-trips, and beach parties galore! This summer, be sure to use your Chase debit card for all your purchases. It's EASY, it's SAFE, and it's more CONVENIENT than writing checks or running to the ATM for cash. Visit Chase.com/SpecialOffers for lots of great summer offers.

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary

Opening Balance	$ 980.06	Average Balance	$ 242.17
Deposits and Credits	$ 7,828.57	Interest Earned for 29 Day(s)	$ 0.14
Checks, Withdrawals and Debits	$ 8,808.49	Annual Percentage Yield Earned	0.49%
Ending Balance	**$ 0.14**	Interest Credited in 2001	$ 1.56
		Interest Rate(s):	07/13 to 08/10 at 0.50%

Deposits and Credits

Date	Description	Amount
07/18	Deposit	$ 2,000.00
07/19	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 528.85
07/20	Deposit	$ 400.00
07/20	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 920.10
07/23	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 400.[illegible]
07/25	ATM / Quick Drop Deposit	$ 600
07/26	Deposit	$ 10

You will receive detailed statements when applicable for Retirement, Credit, and Securities accour

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65 DANIEL KARRON

(continued)

Deposits and Credits

Date	Description	Amount
07/26	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 35.00
07/27	Deposit	$ 150.00
07/31	Deposit	$ 1,000.00
08/01	Deposit	$ 1,000.00
08/03	Deposit	$ 206.25
08/08	Deposit	$ 100.00
08/08	Deposit	$ 0.03
08/10	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 388.20
08/10	Interest Credit	$ 0.14
Total		**$ 7,828.57**

Withdrawals and Debits

Date	Description	Amount
07/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
07/18	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 876.00
07/18	ATM Payment To PC # 7671-1310-1117-9120 On 07/18 349 Fifth Ave, NY, NY (00003/08) Card # 5113 7300 0387 3283; Serial # 000119	$ 1,000.00
07/19	ATM Withdrawal On 07/19 360 E 72ND St, NY, NY (00790/01) Card # 5113 7300 0387 3283; Serial # 008100	$ 20.00
07/19	Bankcard Div. Fbcweb Pmt 071901 418409197311963	$ 195.00
07/20	Mbna America Online Pmt 072001 054425466	$ 200.00
07/20	Mbna America Online Pmt 072001 054425466	$ 140.56
07/26	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 12.48
08/01	ATM Withdrawal On 07/31 349 Fifth Ave, NY, NY (00003/09) Card # 5113 7300 0387 3283; Serial # 008636	$ 60.00
08/02	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 120.00
08/03	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,035.00
08/08	ATM Withdrawal On 08/08 510 Fifth Ave, NY, NY (00009/05) Card # 5113 7300 0387 3283; Serial # 008733	$ 60.00
08/10	Mbna America Online Pmt 081001 054425466	$ 420.00
Total		**$ 4,169.04**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
5151	07/13	$ 20.00	5155	07/17	$ 54.02	5159	07/23	$ 400.00
5152	07/18	$ 1,313.89	5156	07/20	$ 200.00	5160	07/26	$ 200.00
5153	07/20	$ 379.54	5157	07/26	$ 335.00	5161	07/31	$ 137.00
5154	07/25	$ 200.00	5158	07/20	$ 400.00	5162	07/31	$ 1,000.00

Total (12 checks) **$ 4,639.45**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/13	$ 930.06	07/18	$ 313.85-	07/20	$ 0.00
07/17	$ 876.04	07/19	$ 0.00	07/23	$ 0.00

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65 DANIEL KARRON

(continued)

07/25	$ 400.00	07/31	$ 0.52	08/03	$ 8.23-
07/26	$ 12.48-	08/01	$ 940.52	08/08	$ 31.80
07/27	$ 137.52	08/02	$ 820.52	08/10	$ 0.14

Select High Yield Savings

131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 159.89	Average Balance	$ 160.03
Deposits and Credits	$ 0.11	Interest Earned for 29 Day(s)	$ 0.11
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.87%
Ending Balance	**$ 160.00**	Interest Credited in 2001	$ 2.31
		Interest Rate(s):	07/13 to 08/10 at 0.90%

Deposits and Credits

Date	*Description*	*Amount*
08/10	Interest Credit	$ 0.11
Total		**$ 0.11**

Daily Balances

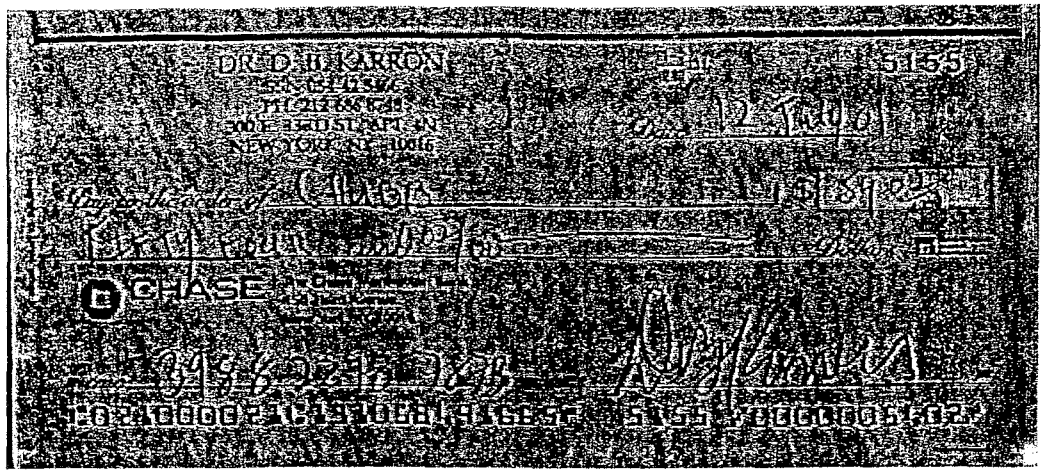
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/10	$ 160.00				

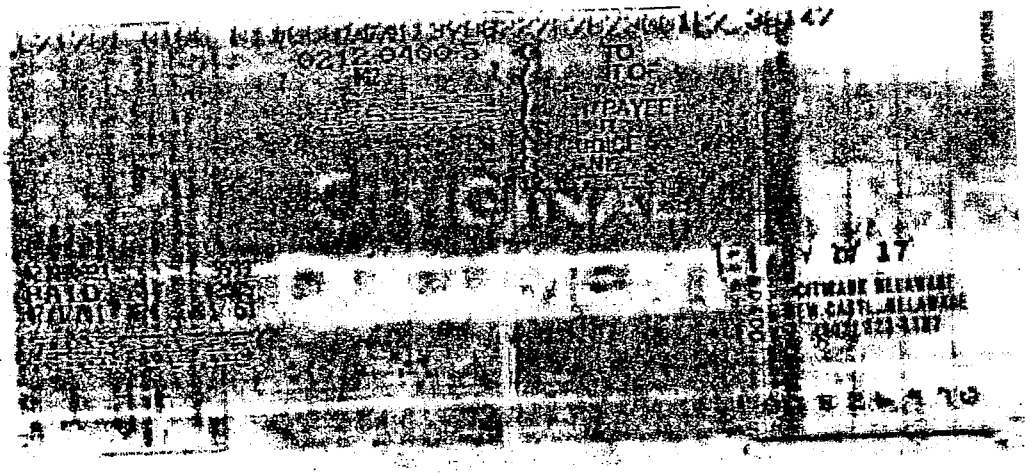
Monthly Fee

A $30.00 fee was deducted from your account on 07/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $2,834.20. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Chase Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

7/17/2001





7/13/2001

DR. D. B. KARRON
SSN 054-42-5466
PH. 212-686-8748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

1-2/210 131

5151

Date 10 July 2001

Pay to the order of 0100004 WEBSTER BANK 3408 9500 9500 0 $ 20.01

Twenty 00/cc Dollars

CHASE The Chase Manhattan Bank
450 Third Avenue
New York, NY 10016

memo Lunch 7/9/01

:021000021:131068491665* 5151 *000000 2000*

0111-0048-1 0111-0048-1 07/13/01
227000000 07-13-01 PRI 021204005
REJ
0629060

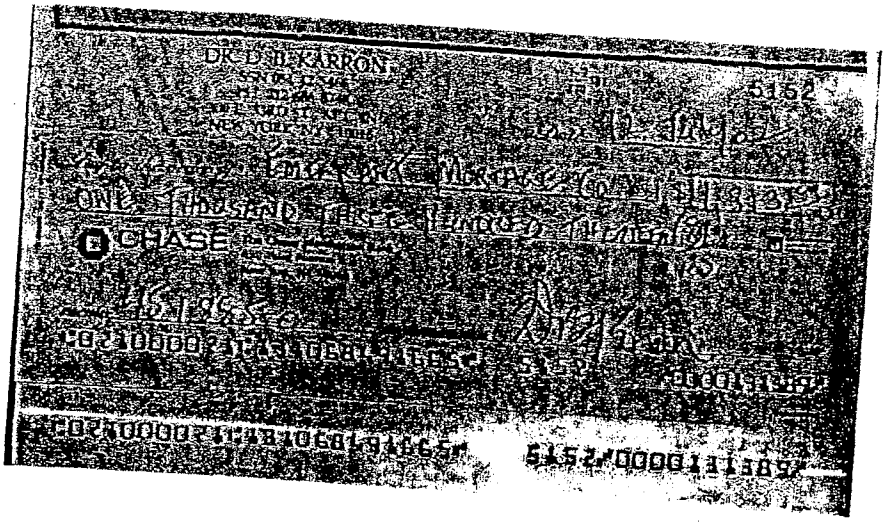
0111-0048-1 0111-0048-1
WEBSTER 0437 07-13-01
>211701QX 07/13/2001 7514 1 1566
0216630 0165 DETROITECH,IT
PAID 07/13/01 $20.01
760025000

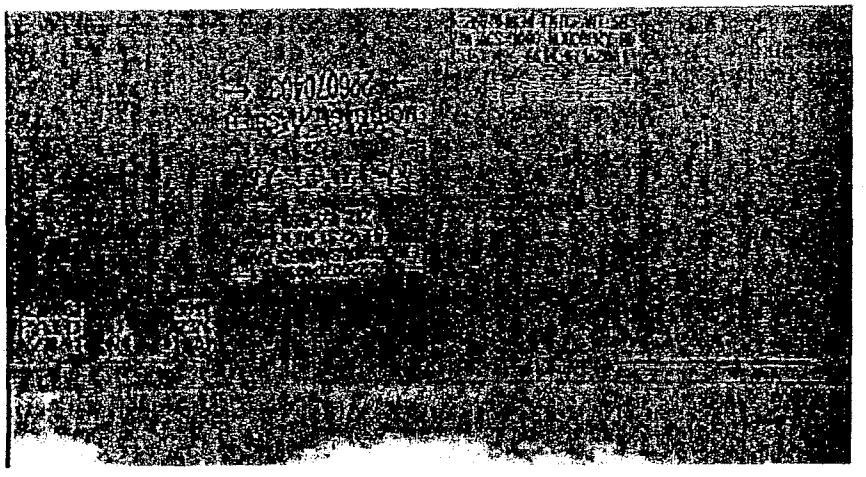
136 3408 07-11-01 AAAIBGAFBI

0160916

3628

7/18/2001





7/20/2001

DEPOSIT TICKET

DR. D B. KARRON
300 EAST 33RD STREET
APARTMENT 4N
NEW YORK, NY 10016

Date 7/20 04

Signature

THE CHASE MANHATTAN BANK
450 THIRD AVENUE
NEW YORK, NY 10016

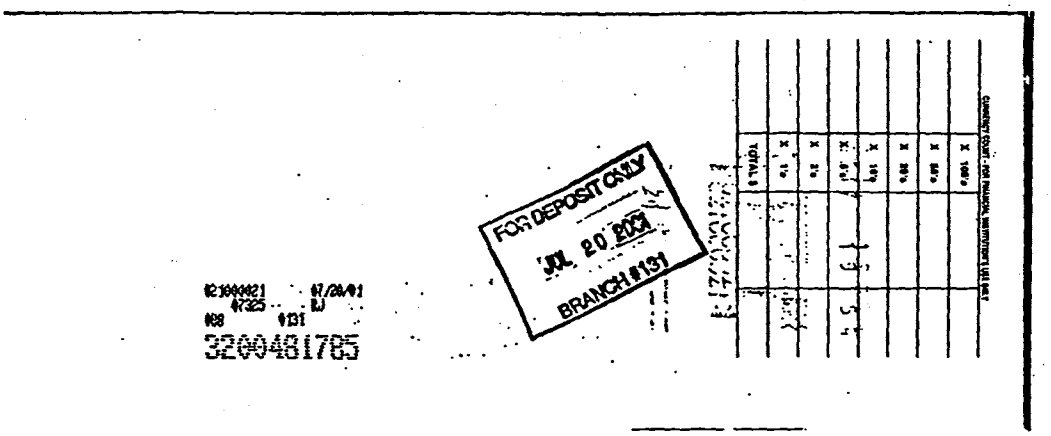
CASH 400—

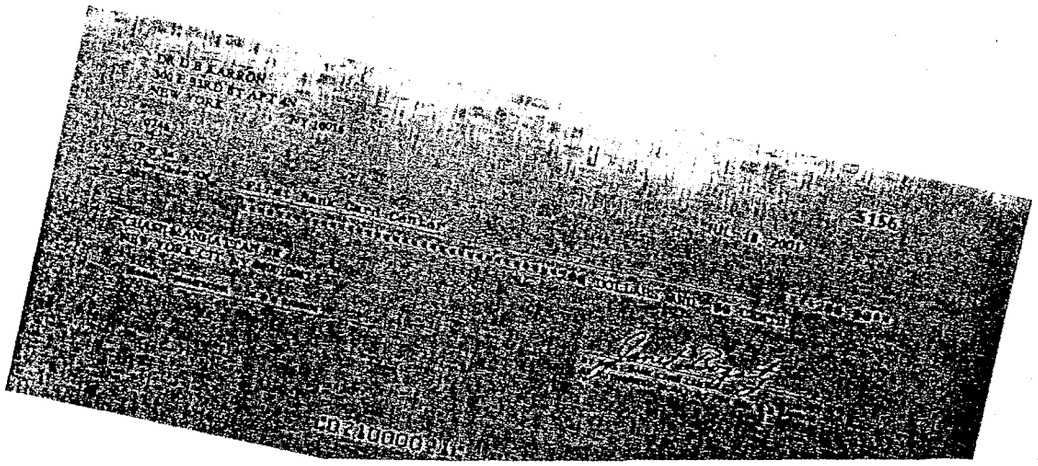
SUBTOTAL
LESS CASH RECEIVED

TOTAL NUMBER OF DEPOSITED ITEMS 1

400—

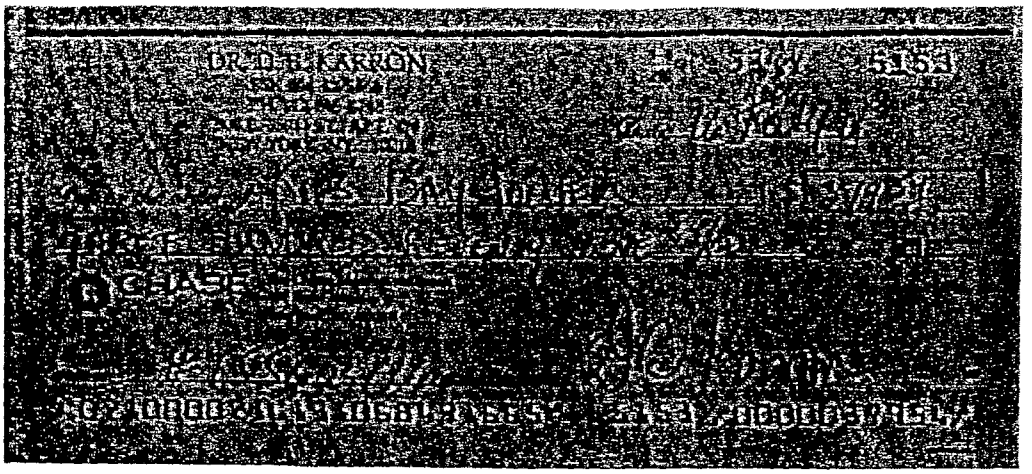
⑆021000021⑆ 131 0 684916⑈ 65 60⑈000004000⑈

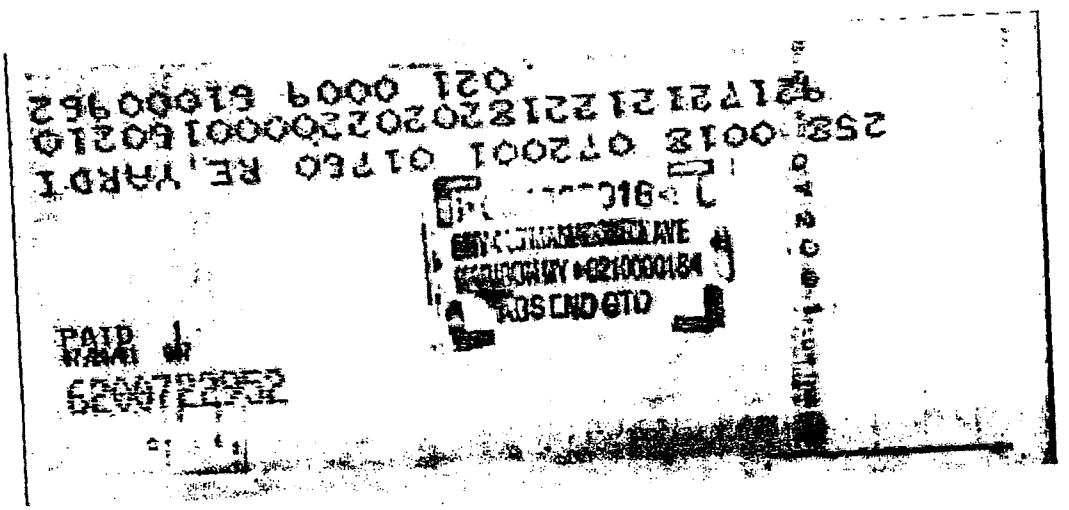




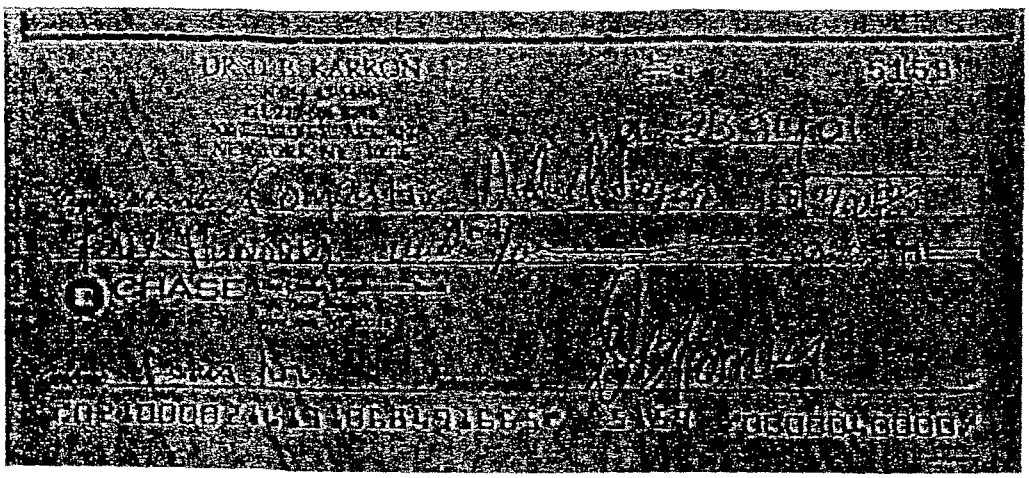
7/20/2001

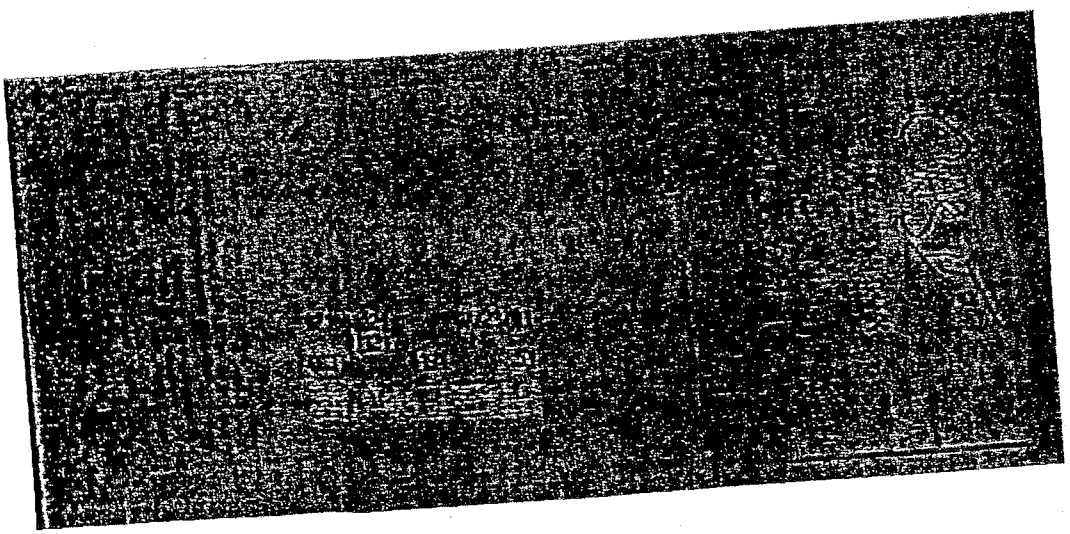
7/20/2001



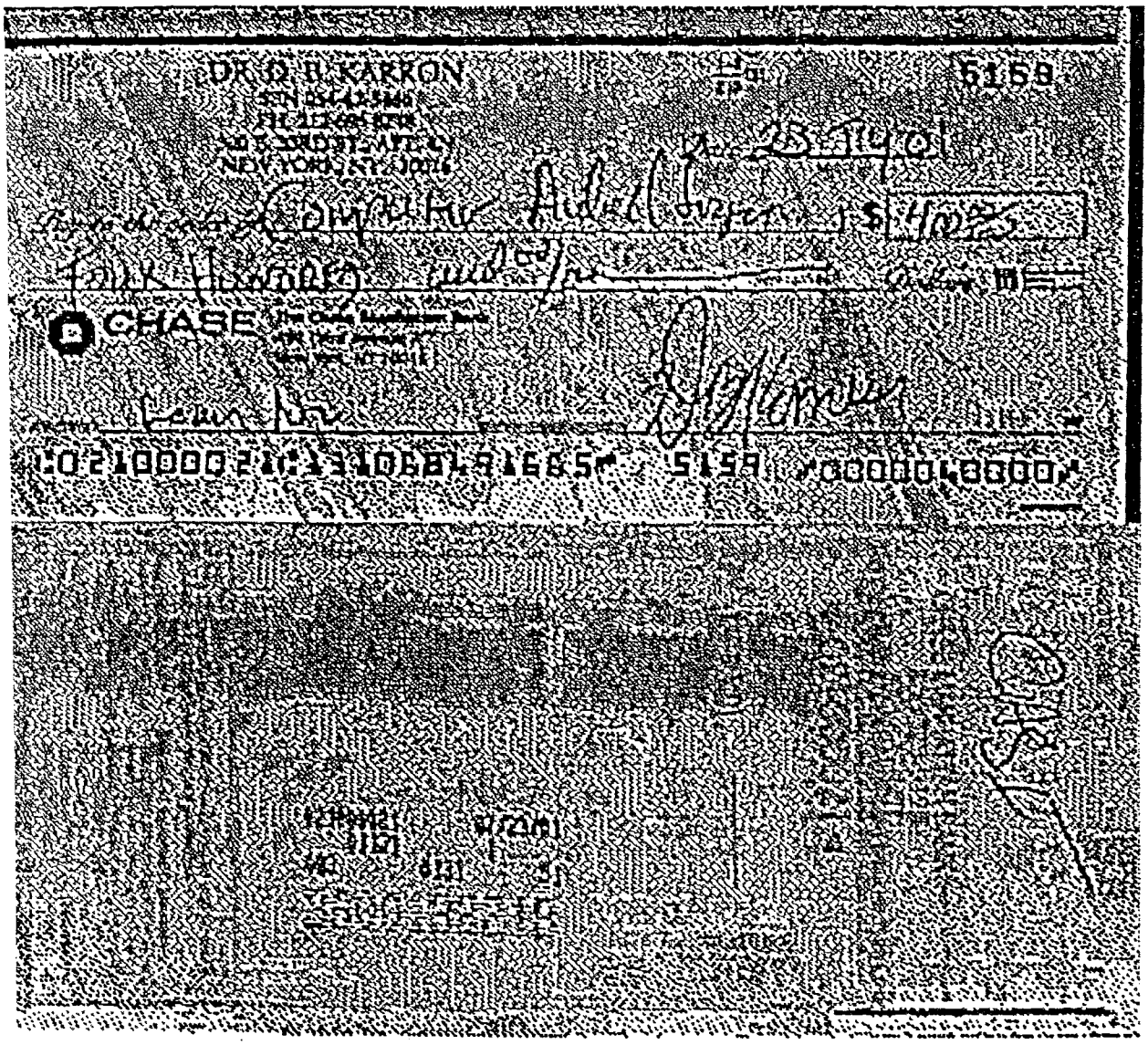


7/23/2001





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036132218 Posting date 23-JUL-01



7/25/2001

DEPOSIT TICKET

DR. D B. KARRON
300 EAST 33RD STREET
APARTMENT 4N
NEW YORK, NY 10016

Date 24 JY 01

Signature

THE CHASE MANHATTAN BANK
450 THIRD AVENUE
NEW YORK, NY 10016

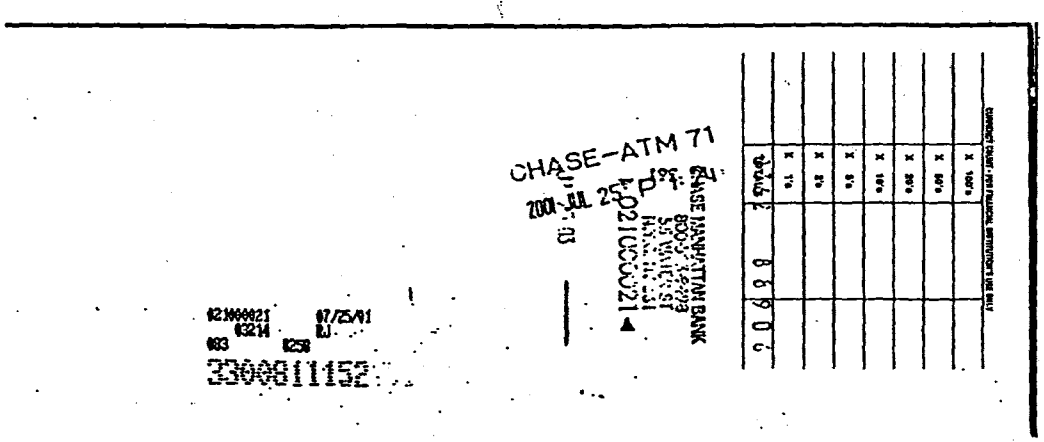
CASH

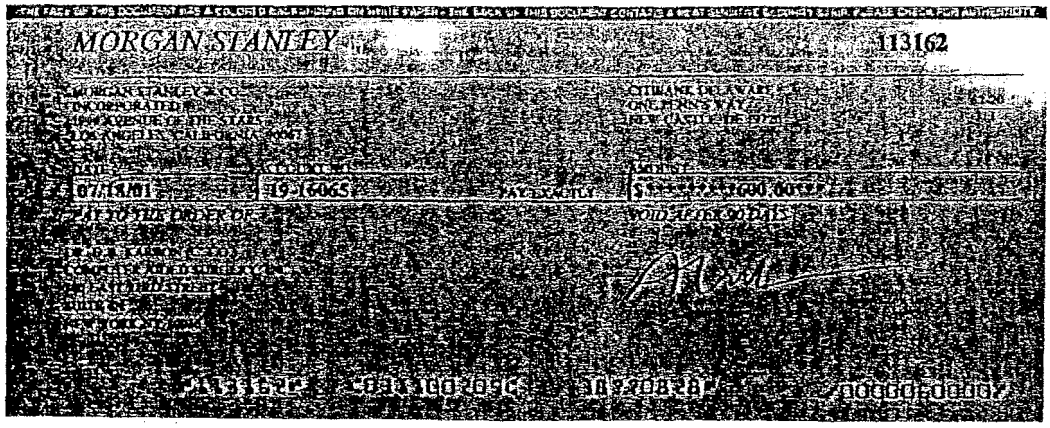
LG 600
11362 600
SUBTOTAL
LESS CASH RECEIVED

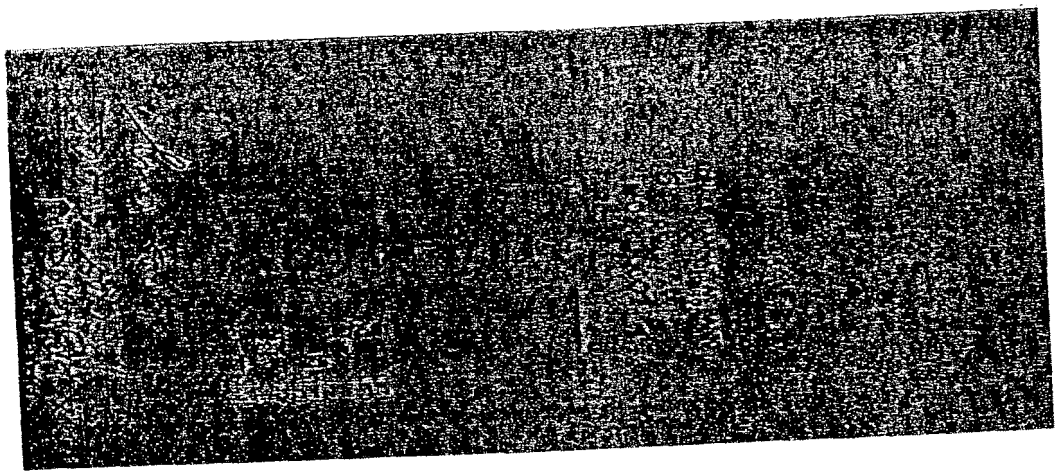
TOTAL NUMBER OF DEPOSITED ITEMS

600

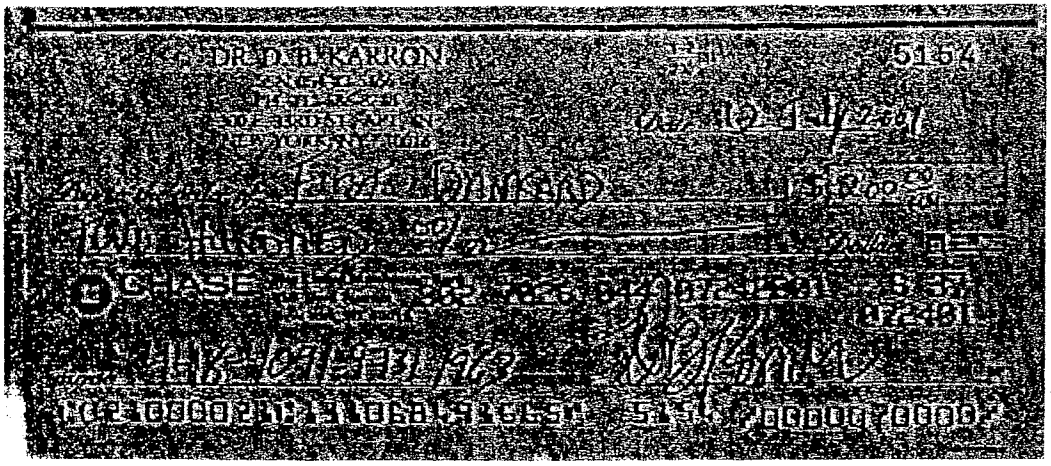
⑆021000021⑆ 131 0 6849164 65 60/0000060000/

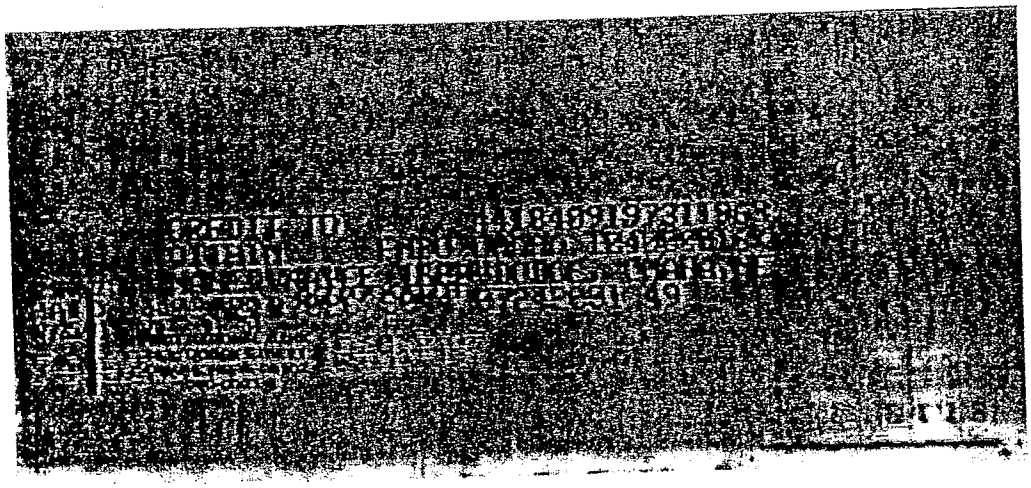


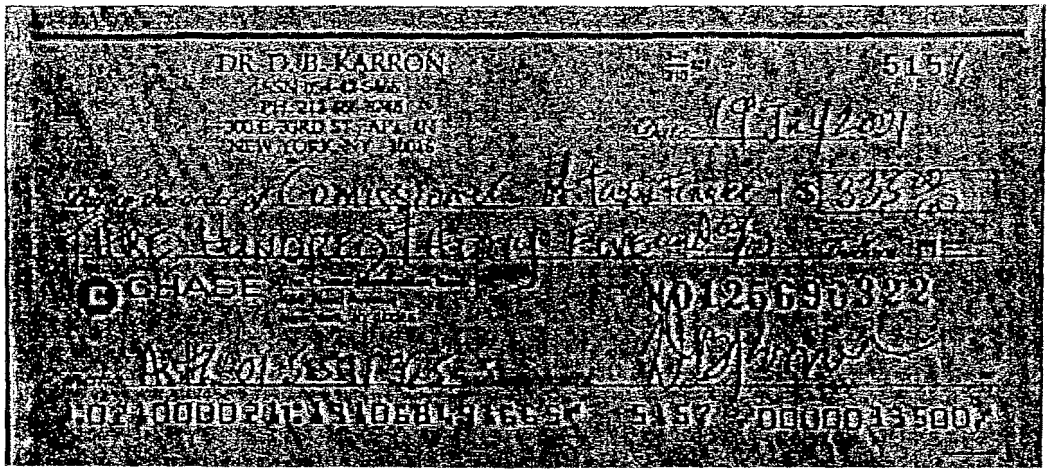

MORGAN STANLEY
113162



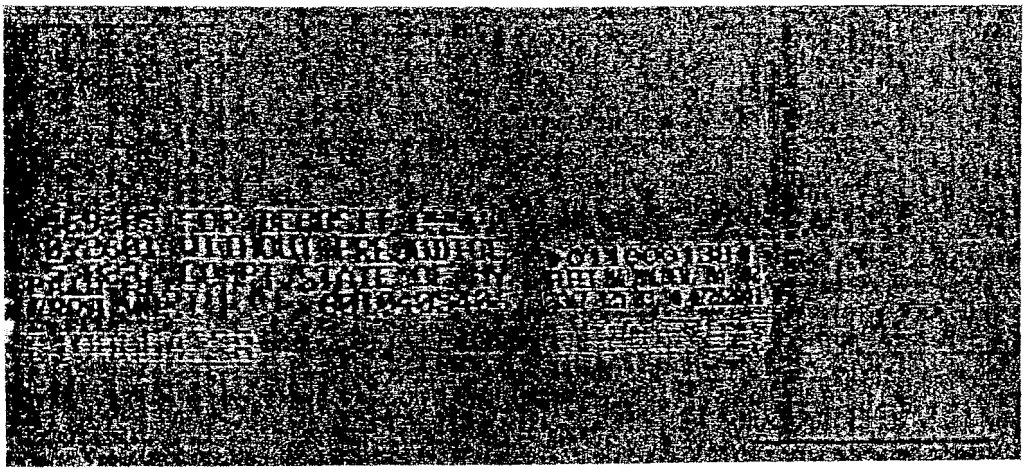
7/25/2001



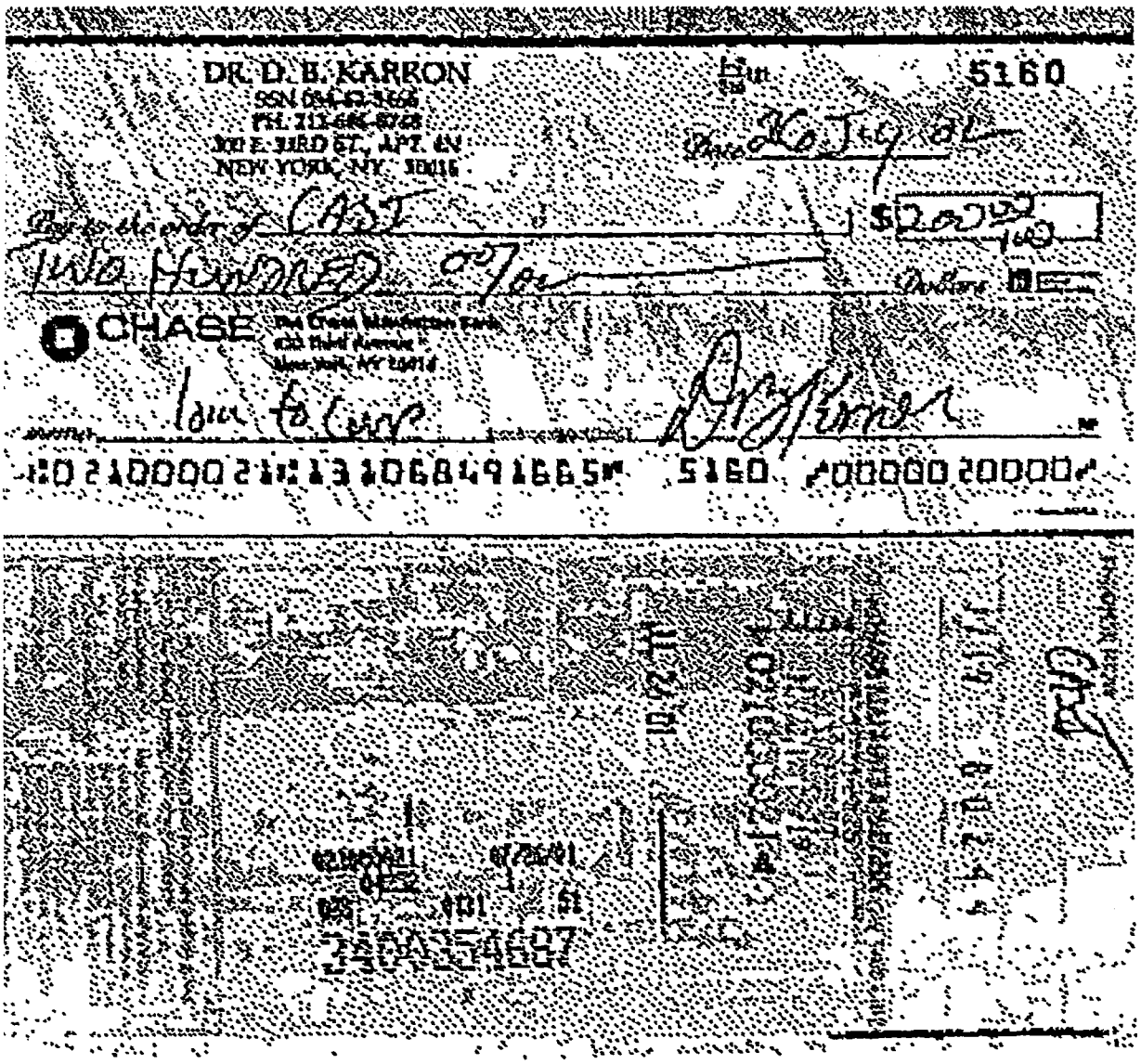




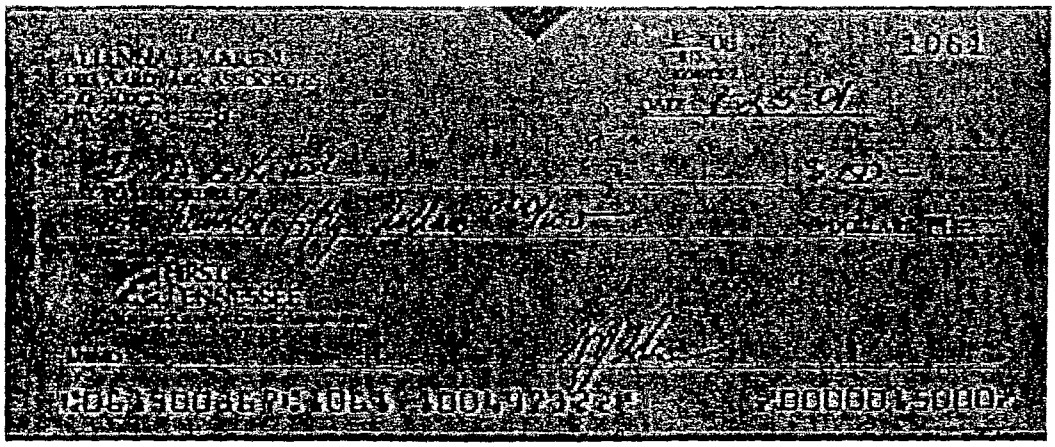
7/26/2001

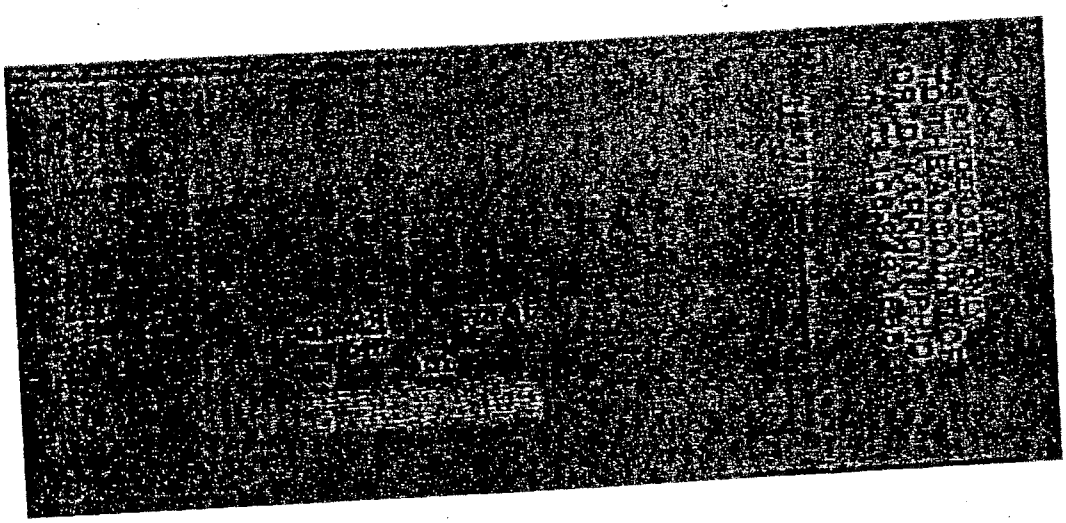


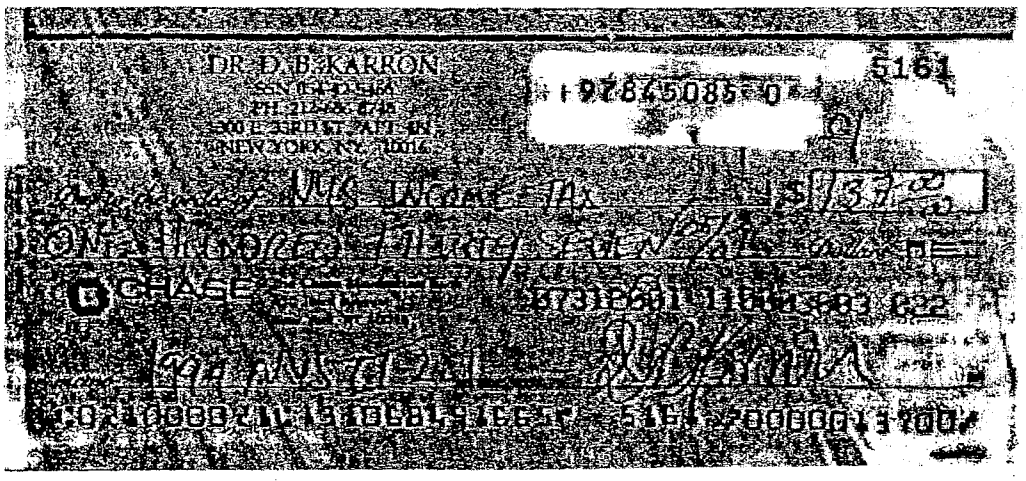
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034354687 Posting date 26-JUL-01



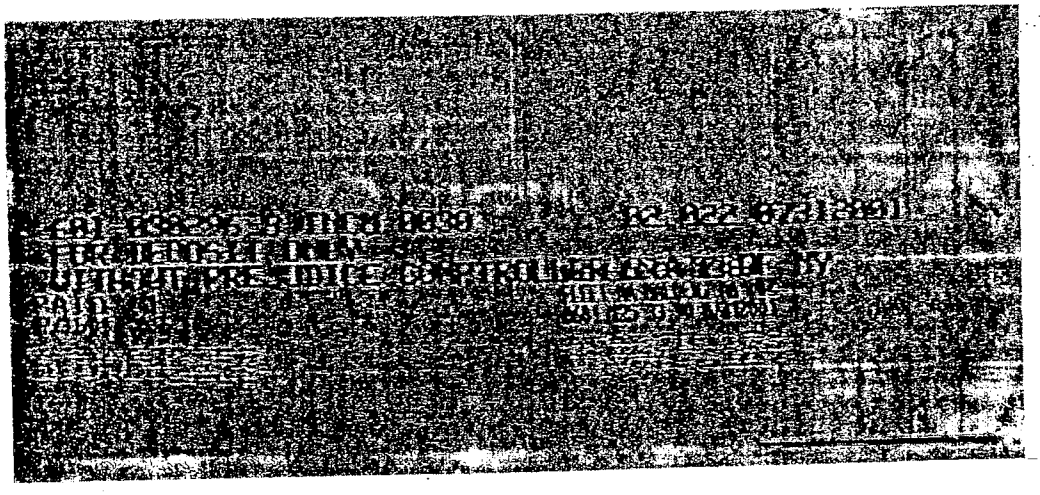
deposit
7/27/2001



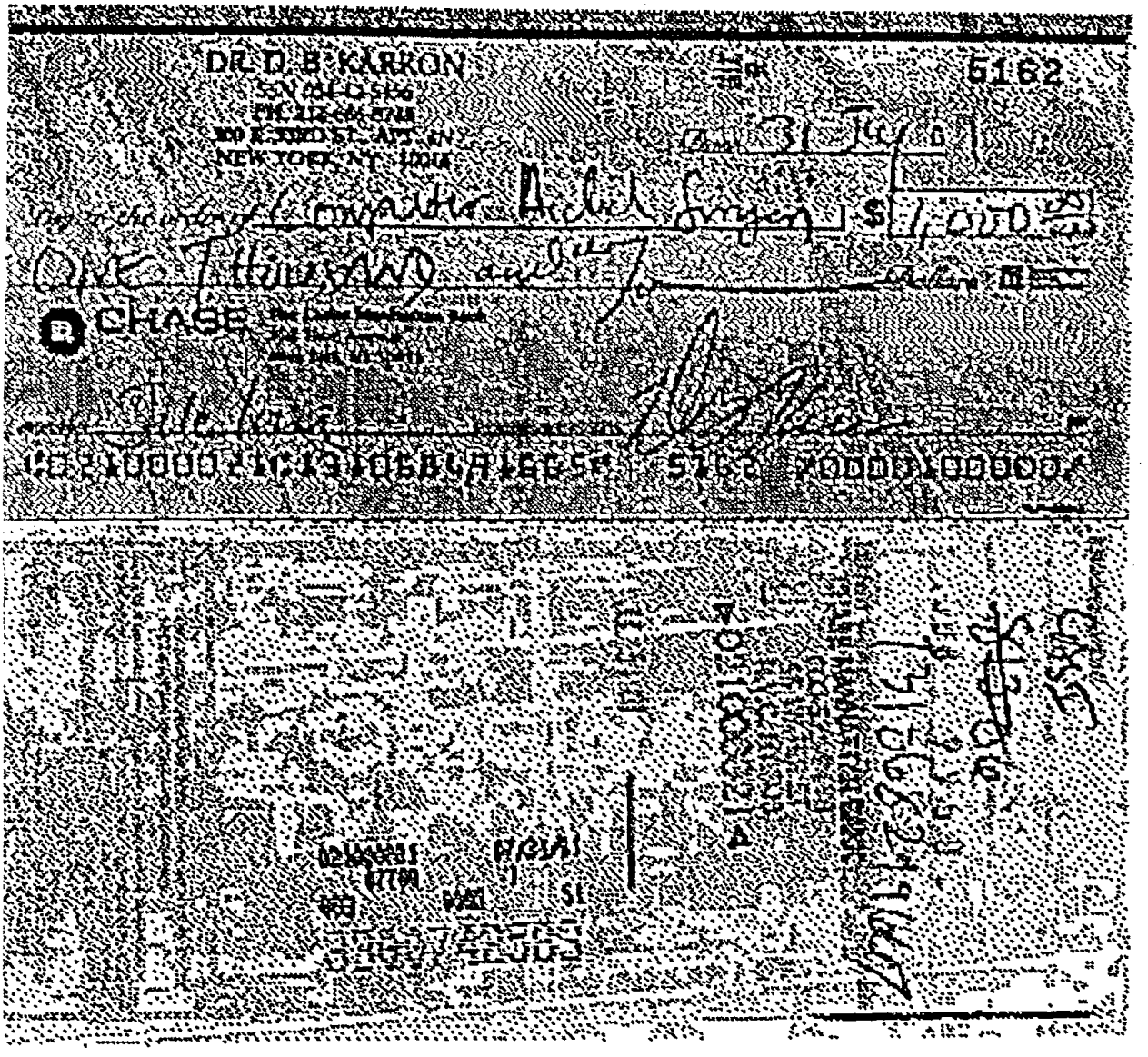




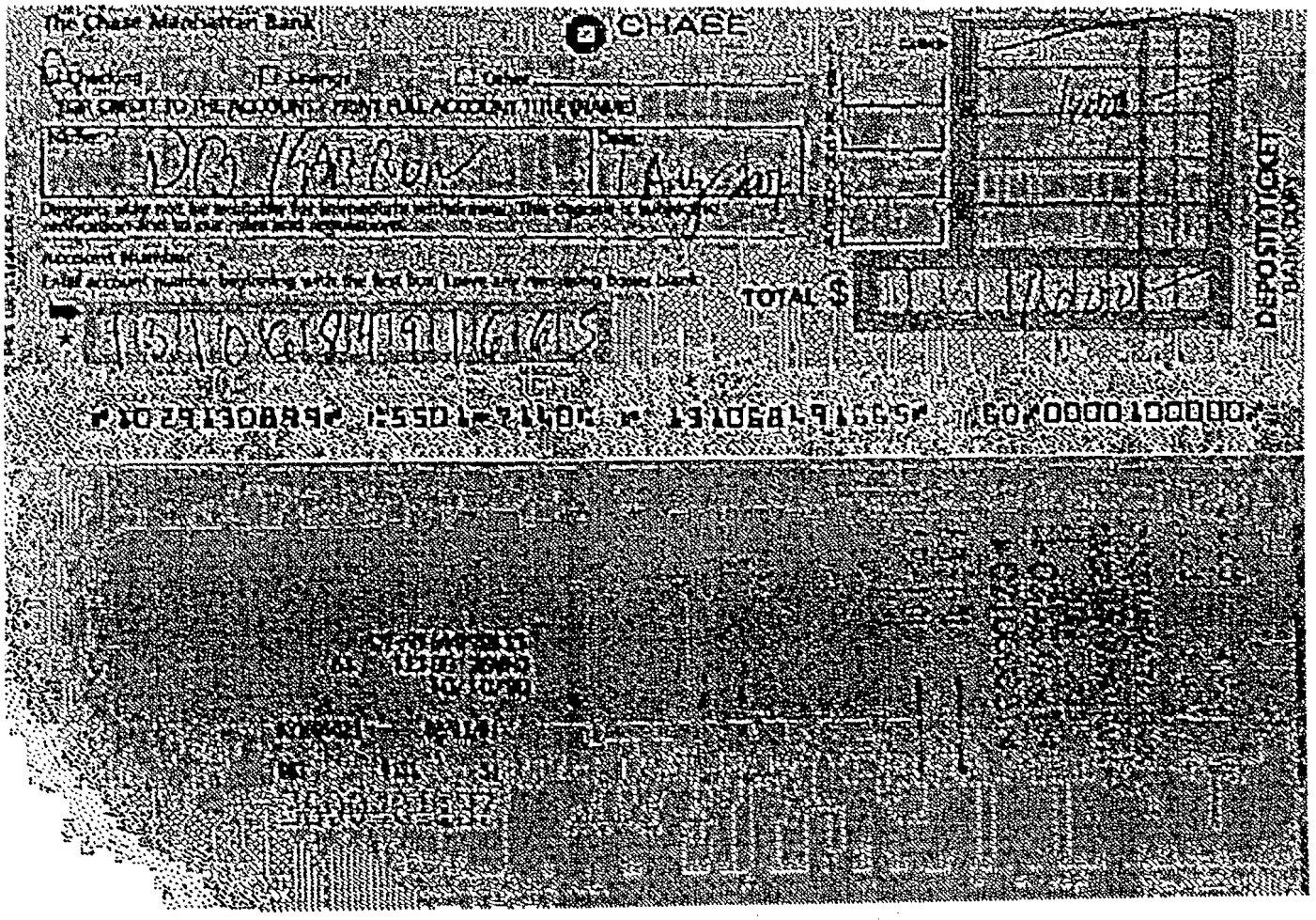
7/3/2001



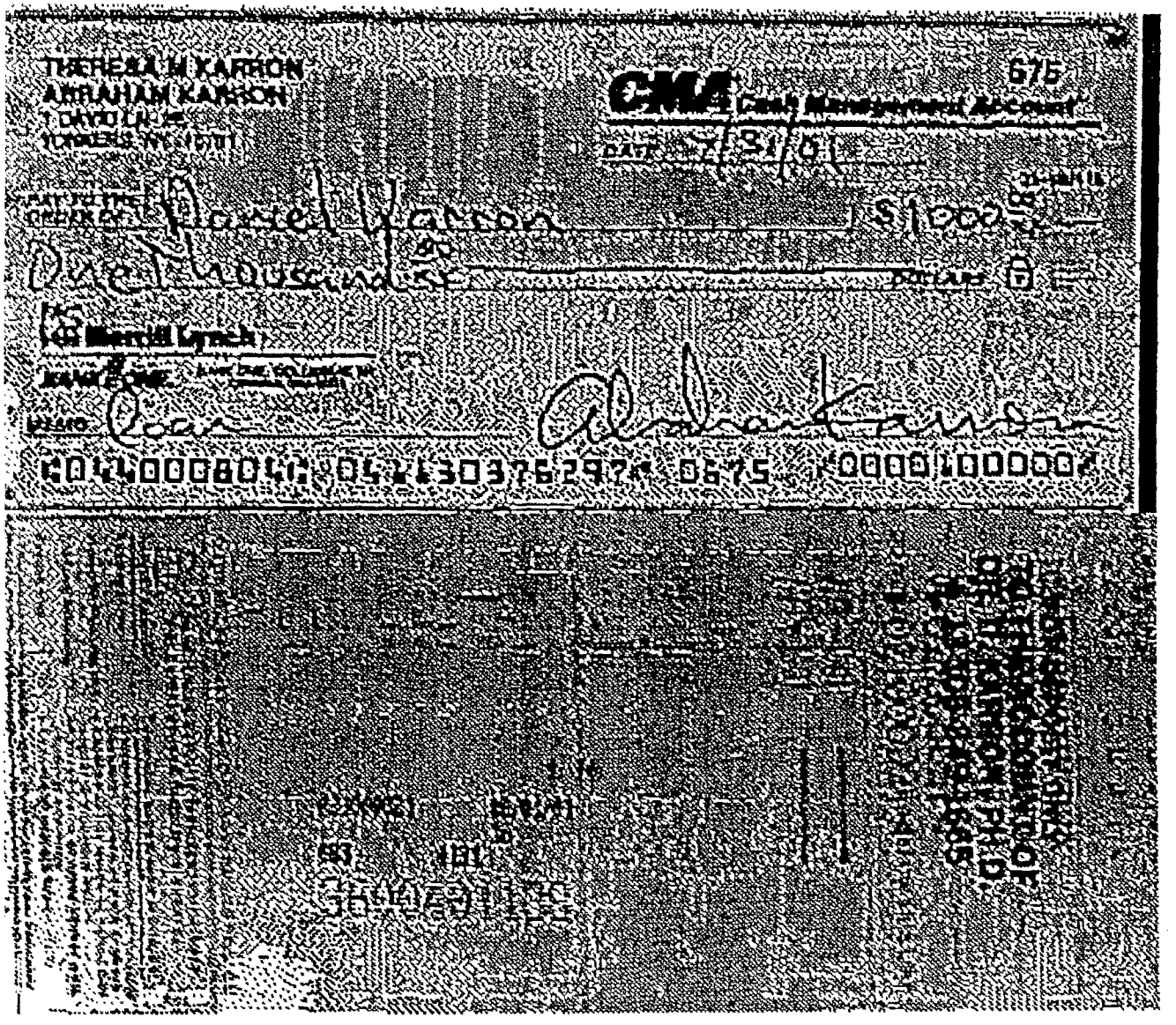
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033742583 Posting date 31-JUL-01



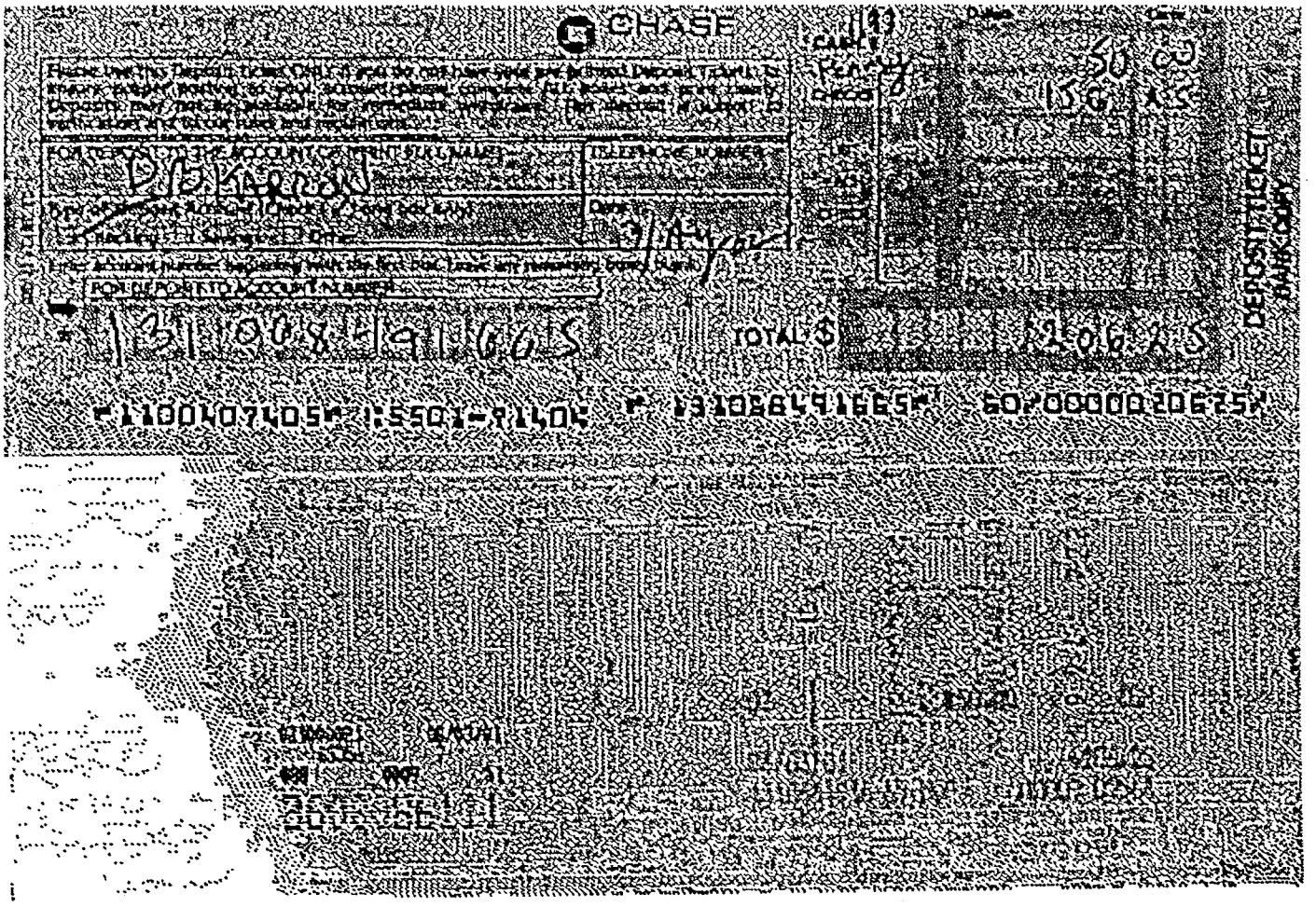
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036401137 Posting date 01-AUG-01



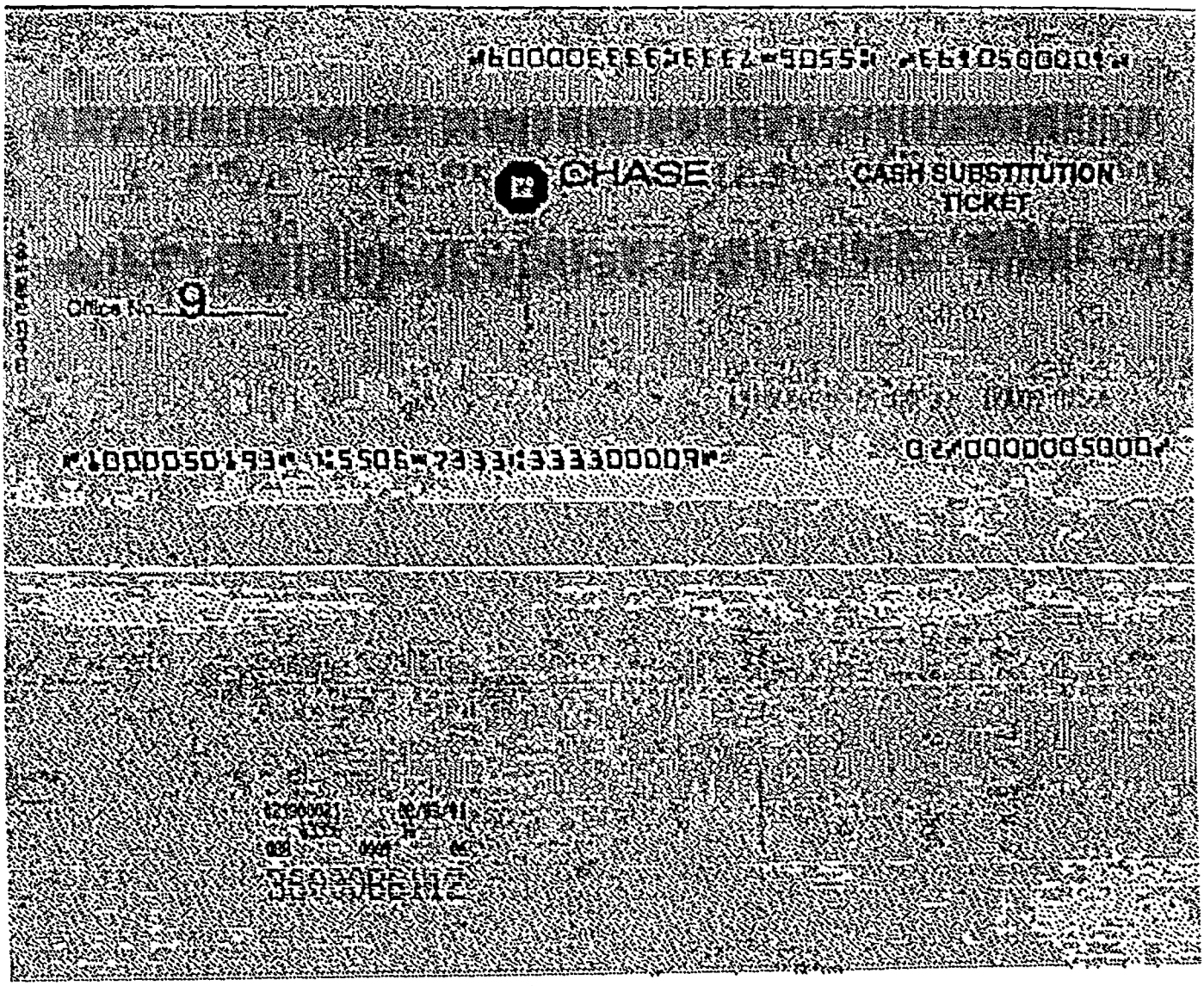
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036401138 Posting date 01-AUG-01



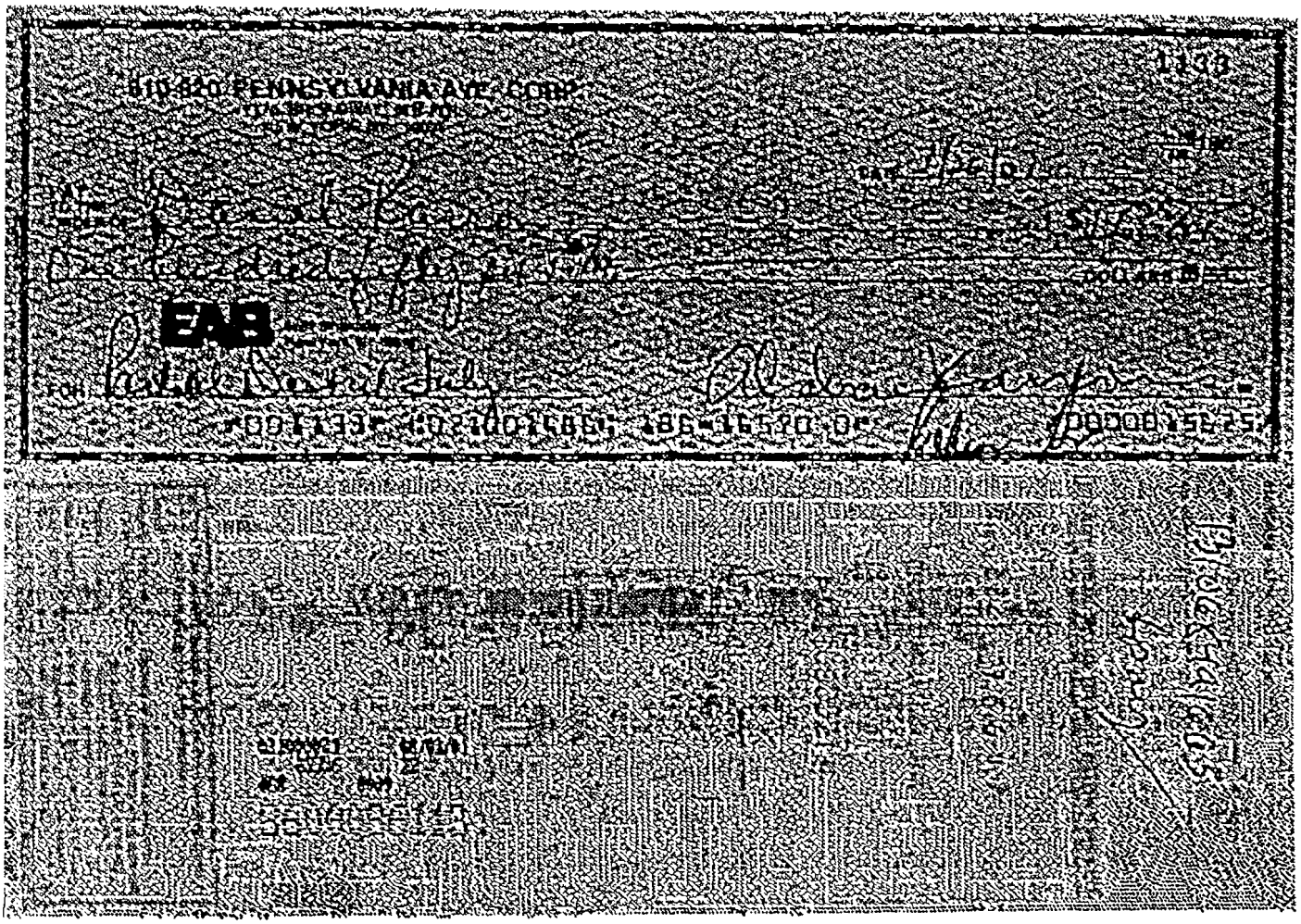
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036086111 Posting date 03-AUG-01



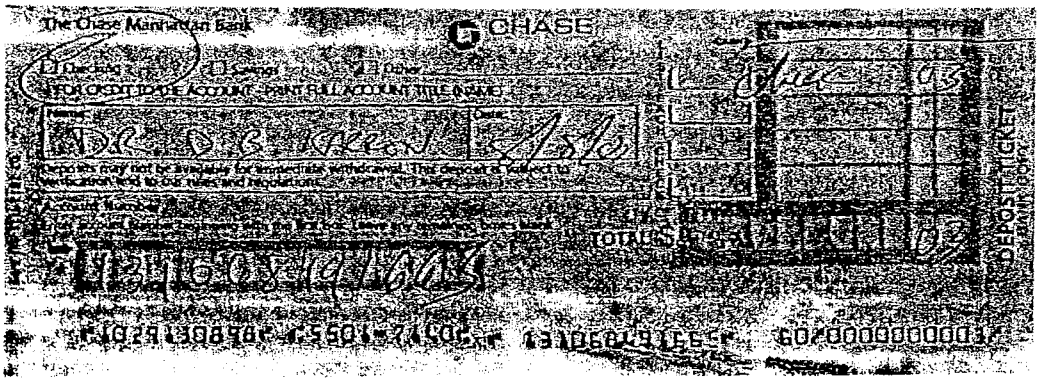
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036086112 Posting date 03-AUG-01

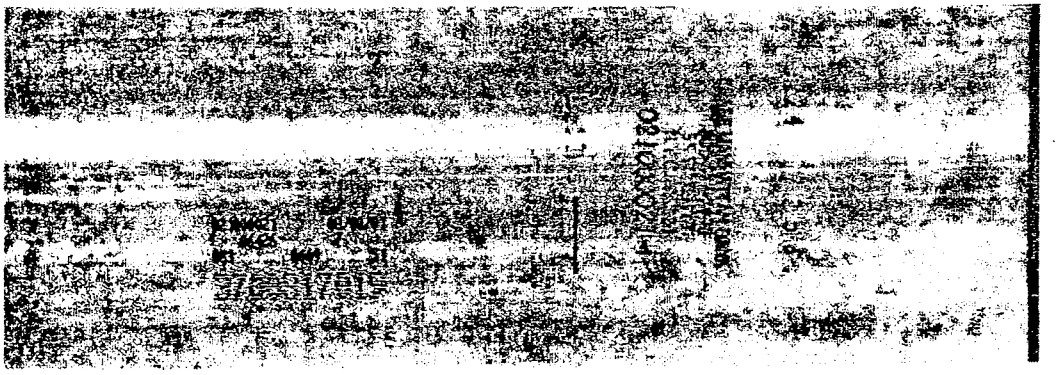


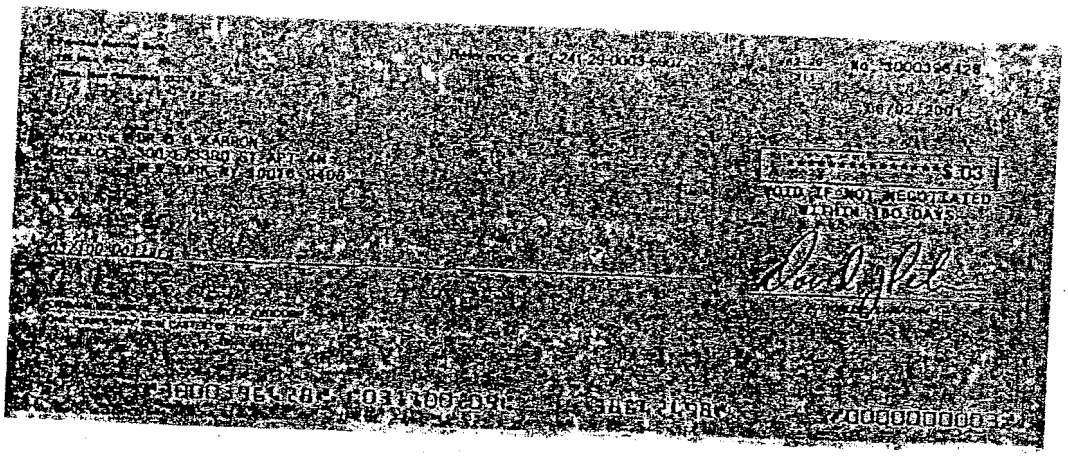
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036086113 Posting date 03-AUG-01

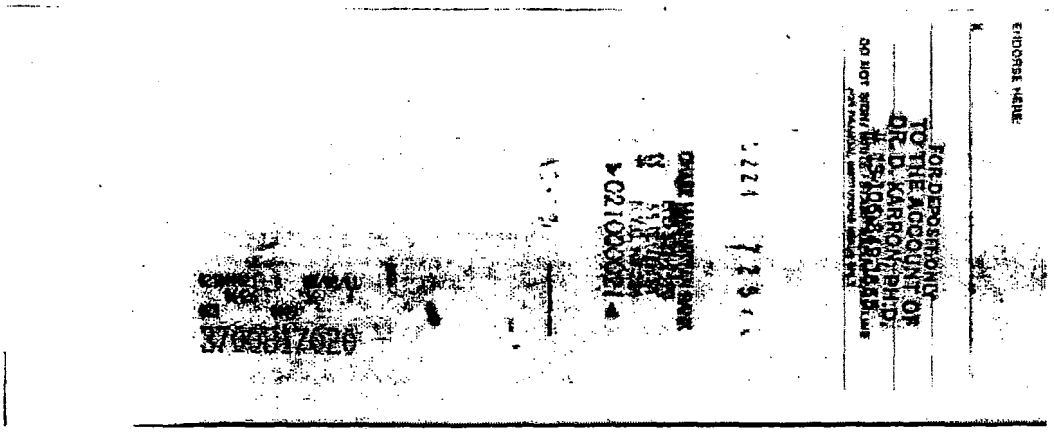


8/8/2001


The Chase Manhattan Bank
CHASE
FOR DEPOSIT TO THE ACCOUNT PRINT FULL ACCOUNT TITLE ABOVE
DEPOSIT TICKET







July 13 - August 10, 2001

131-00131-B008-00131- -002-1-01-0013-10 -

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 12

Summary of Accounts - The Chase Manhattan Bank

Deposit Accounts	Checking and Savings	Account Number	Opening Balance	Ending Balance
	Select Checking W/Interest	131-0684916-65	$ 980.06	$ 0.14
	Select High Yield Savings	131-6062954-01	$ 159.89	$ 160.00
	Total		**$ 1,139.95**	**$ 160.14**

Credit Accounts		Account Number	As of	Available Credit	Balance Owed
	Overdraft Line Of Credit	7671-1310-1117-9120	08/10	$ 1,568.00	$ 2,432.00
	Total			**$ 1,568.00**	**$ 2,432.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

TAX REFUNDS ARE ON THE WAY!

Your tax refund couldn't have arrived at a better time...there are home repairs, day-trips, and beach parties galore! This summer, be sure to use your Chase debit card for all your purchases. It's EASY, it's SAFE, and it's more CONVENIENT than writing checks or running to the ATM for cash. Visit Chase.com/SpecialOffers for lots of great summer offers.

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary				
	Opening Balance	$ 980.06	Average Balance	$ 242.17
	Deposits and Credits	$ 7,828.57	Interest Earned for 29 Day(s)	$ 0.14
	Checks, Withdrawals and Debits	$ 8,808.49	Annual Percentage Yield Earned	0.49%
	Ending Balance	**$ 0.14**	Interest Credited in 2001	$ 1.56
			Interest Rate(s):	07/13 to 08/10 at 0.50%

Deposits and Credits	Date	Description	Amou
	07/18	Deposit	$ 2,00
	07/19	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ [illegible]
	07/20	Deposit	$
	07/20	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	
	07/23	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	
	07/25	ATM / Quick Drop Deposit	
	07/26	Deposit	

You will receive detailed statements when applicable for Retirement, Credit, and Securities

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest

(continued)

131-0684916-65

DANIEL KARRON

Deposits and Credits

Date	Description	Amount
07/26	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 35.00
07/27	Deposit	$ 150.00
07/31	Deposit	$ 1,000.00
08/01	Deposit	$ 1,000.00
08/03	Deposit	$ 206.25
08/08	Deposit	$ 100.00
08/08	Deposit	$ 0.03
08/10	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 388.20
08/10	Interest Credit	$ 0.14
Total		**$ 7,828.57**

Withdrawals and Debits

Date	Description	Amount
07/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
07/18	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 876.00
07/18	ATM Payment To PC # 7671-1310-1117-9120 On 07/18 349 Fifth Ave, NY, NY (00003/08) Card # 5113 7300 0387 3283; Serial # 000119	$ 1,000.00
07/19	ATM Withdrawal On 07/19 360 E 72ND St, NY, NY (00790/01) Card # 5113 7300 0387 3283; Serial # 008100	$ 20.00
07/19	Bankcard Div. Fbcweb Pmt 071901 418409197311963	$ 195.00
07/20	Mbna America Online Pmt 072001 054425466	$ 200.00
07/20	Mbna America Online Pmt 072001 054425466	$ 140.56
07/26	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 12.48
08/01	ATM Withdrawal On 07/31 349 Fifth Ave, NY, NY (00003/09) Card # 5113 7300 0387 3283; Serial # 008636	$ 60.00
08/02	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 120.00
08/03	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,035.00
08/08	ATM Withdrawal On 08/08 510 Fifth Ave, NY, NY (00009/05) Card # 5113 7300 0387 3283; Serial # 008733	$ 60.00
08/10	Mbna America Online Pmt 081001 054425466	$ 420.00
Total		**$ 4,169.04**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
5151	07/13	$ 20.00	5155	07/17	$ 54.02	5159	07/23	$ 400.00
5152	07/18	$ 1,313.89	5156	07/20	$ 200.00	5160	07/26	$ 200.00
5153	07/20	$ 379.54	5157	07/26	$ 335.00	5161	07/31	$ 137.00
5154	07/25	$ 200.00	5158	07/20	$ 400.00	5162	07/31	$ 1,000.00

Total (12 checks) **$ 4,639.45**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/13	$ 930.06	07/18	$ 313.85-	07/20	$ 0.00
07/17	$ 876.04	07/19	$ 0.00	07/23	$ 0.00

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

07/25	$ 400.00	07/31	$ 0.52	08/03	$ 8.23-
07/26	$ 12.48-	08/01	$ 940.52	08/08	$ 31.80
07/27	$ 137.52	08/02	$ 820.52	08/10	$ 0.14

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 159.89	Average Balance	$ 160.03
Deposits and Credits	$ 0.11	Interest Earned for 29 Day(s)	$ 0.11
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.87%
Ending Balance	**$ 160.00**	Interest Credited in 2001	$ 2.31
		Interest Rate(s):	07/13 to 08/10 at 0.90%

Deposits and Credits

Date	*Description*	*Amount*
08/10	Interest Credit	$ 0.11
Total		**$ 0.11**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/10	$ 160.00				

Monthly Fee

A $30.00 fee was deducted from your account on 07/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $2,834.20. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Chase Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

7/13/2001

DR. D. B. KARRON
SSN 054-42-5466
PH. 212-686-8748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

1-2/210 131

5151

Date 10 July 2001

Pay to the order of 0111000431 WEBSTER 3408 BANK 0500 9500 0 $ 20.01

Twenty 00/cc Dollars

CHASE The Chase Manhattan Bank
450 Third Avenue
New York, NY 10016

memo Lunch Love

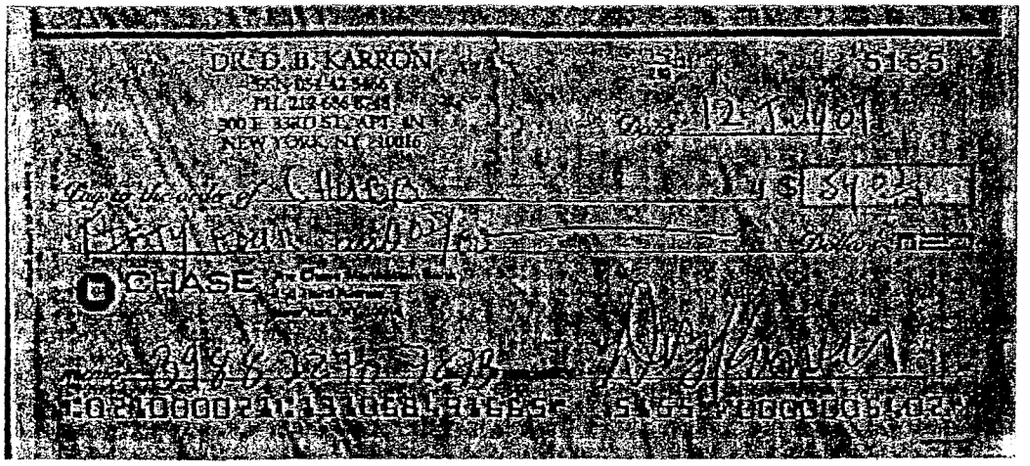
:0210000211: 131068491665" 5151 "0000002000"

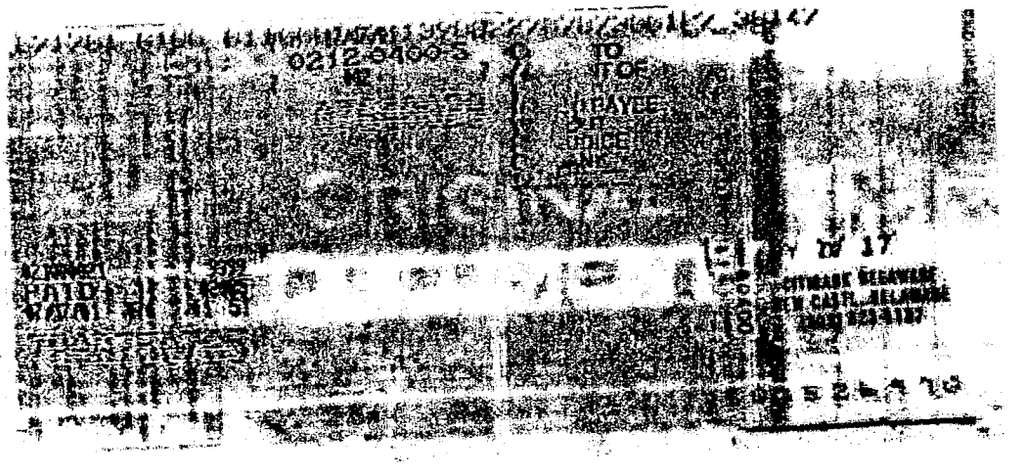
0111-0048-1 0111-0048-1 07/13/01 6
227080060 07-13-01 PRT 0212-04005 6
REJ
06204868

0111-0048-1 0111-0048-1
WEBSTER BANK 07-13-01
>211170107< 0111-0048-1 07/13/2001 7514 1 156
0210003 0165 0000000000000000
PAID BY CHASE DETROITECH.III
07/13/01 $500716473
760036508O

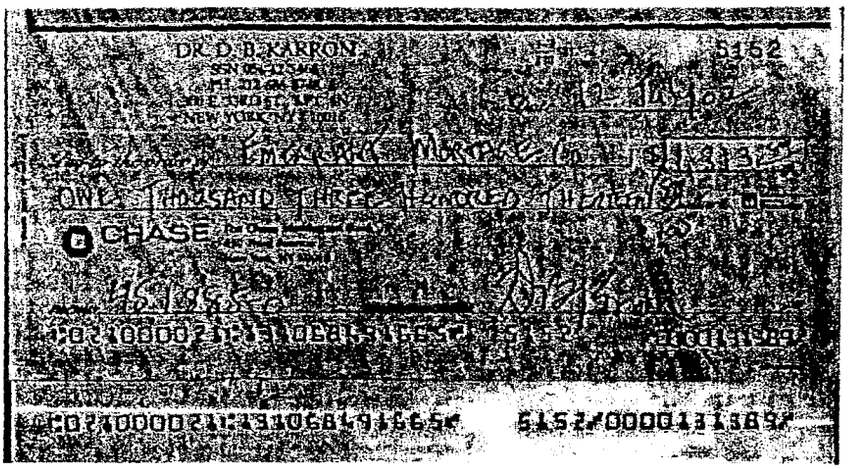
136 3408 07-11-01 AAAJBGAFBI

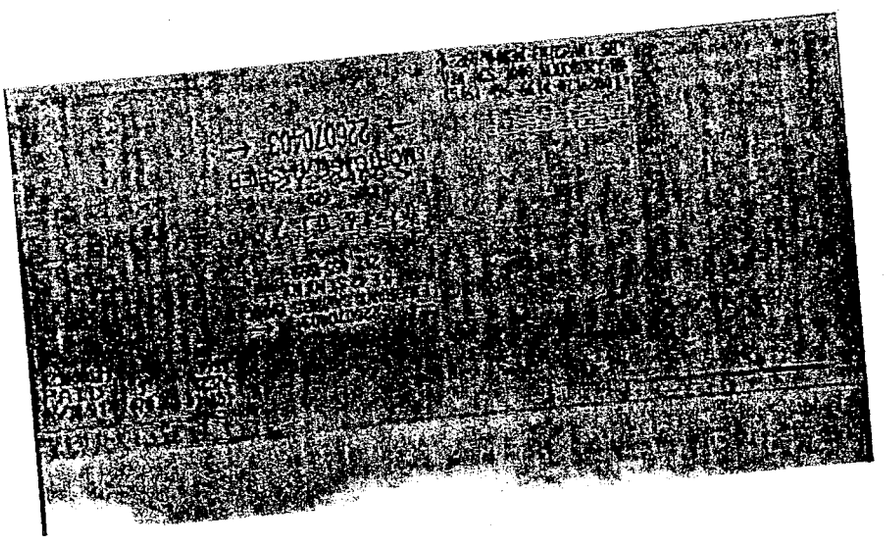
7/17/2001





7/18/2001





7/20/2001

DEPOSIT TICKET

DR. O B. KARRON
300 EAST 33RD STREET
APARTMENT 4N
NEW YORK, NY 10016

Date 7/20 04

Signature

THE CHASE MANHATTAN BANK
450 THIRD AVENUE
NEW YORK, NY 10016

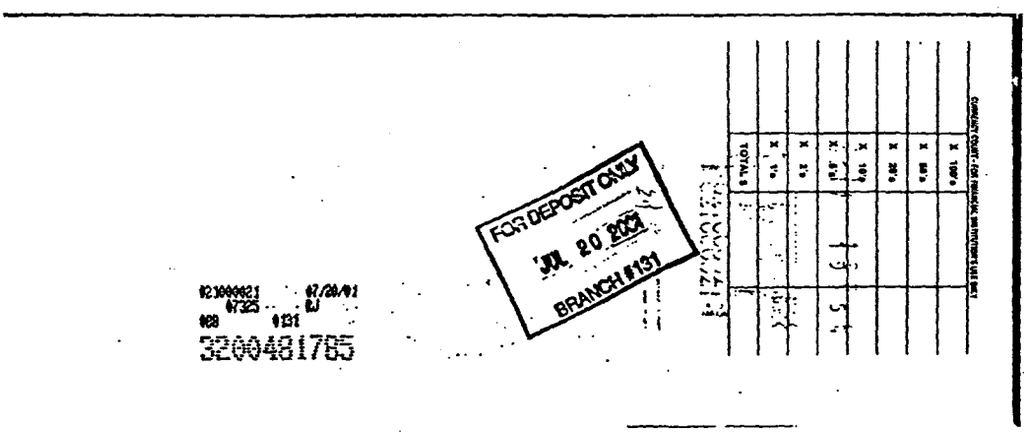
CASH 400

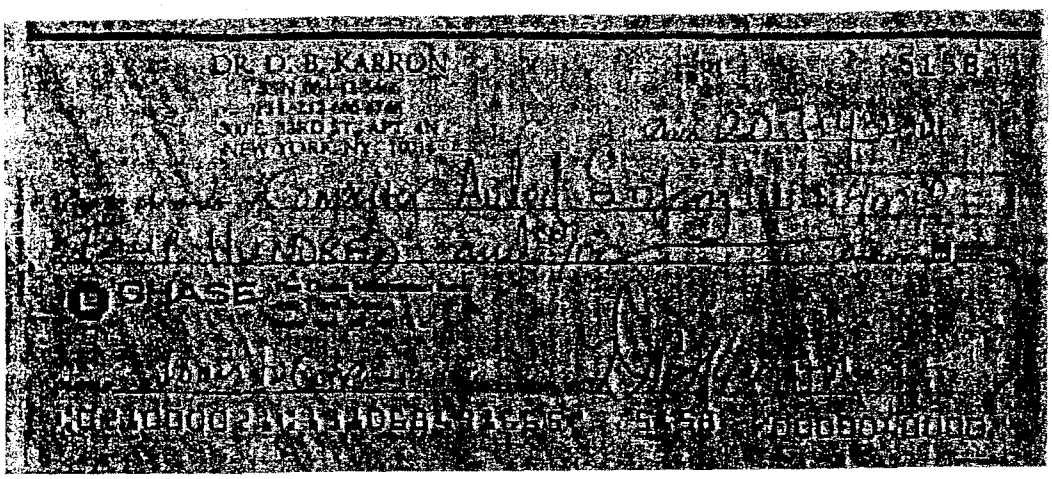
SUBTOTAL
LESS CASH RECEIVED

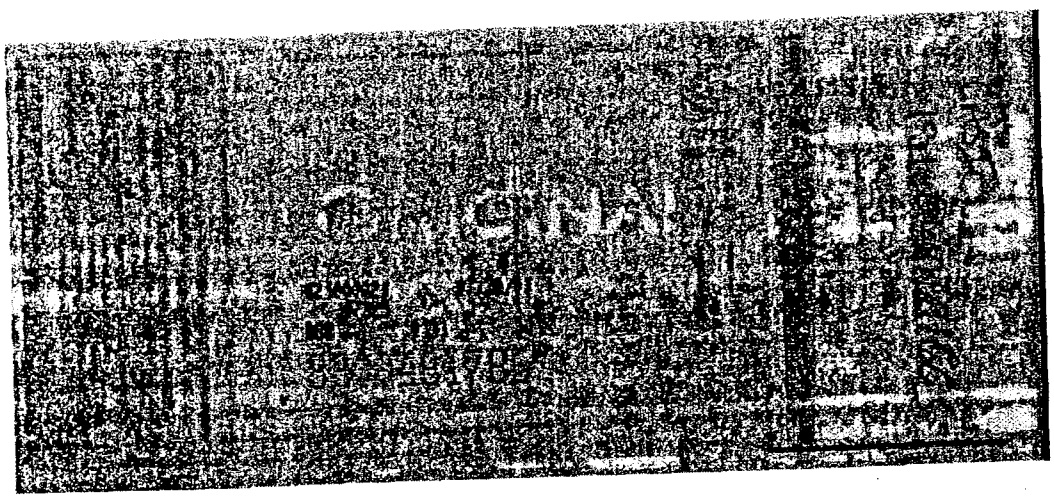
TOTAL NUMBER OF DEPOSITED ITEMS 1

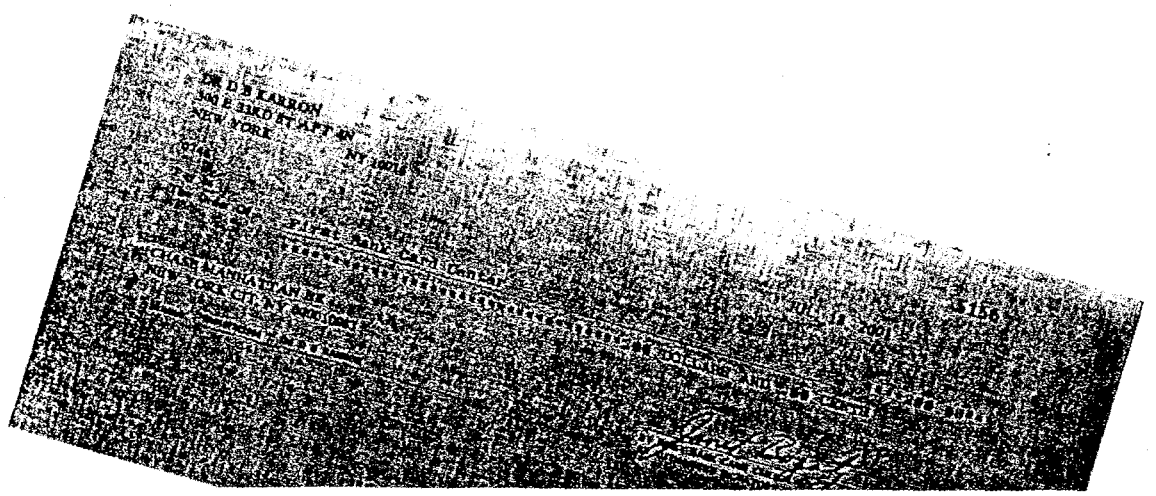
400

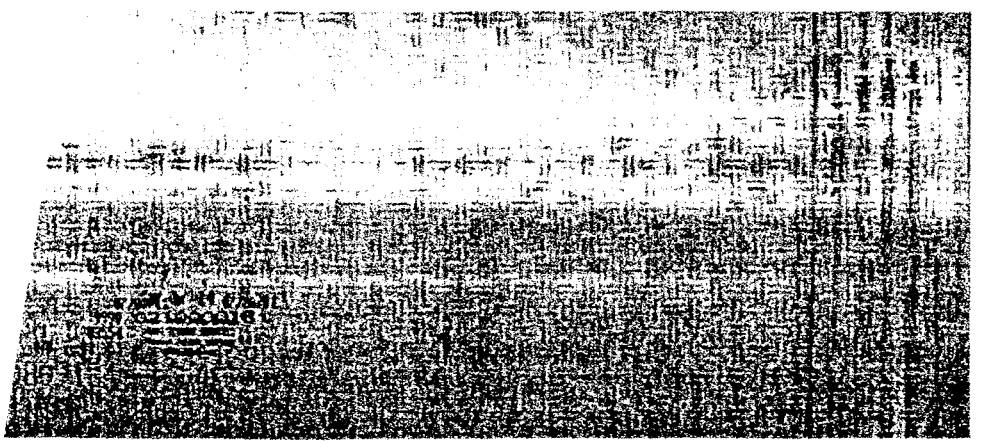
⑆021000021⑆ 131 0 684916⑈ 65 60⑈0000040000⑈




DR. D. B. KARRON

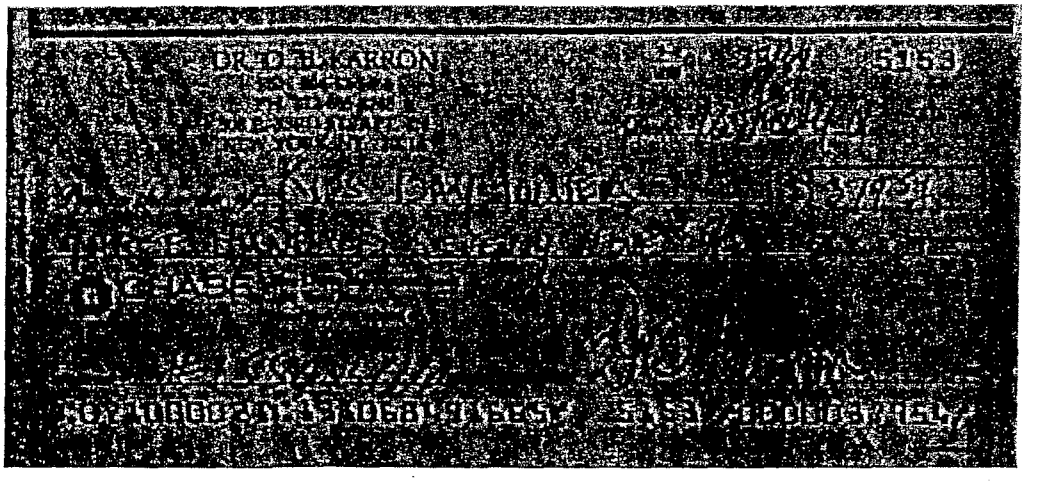


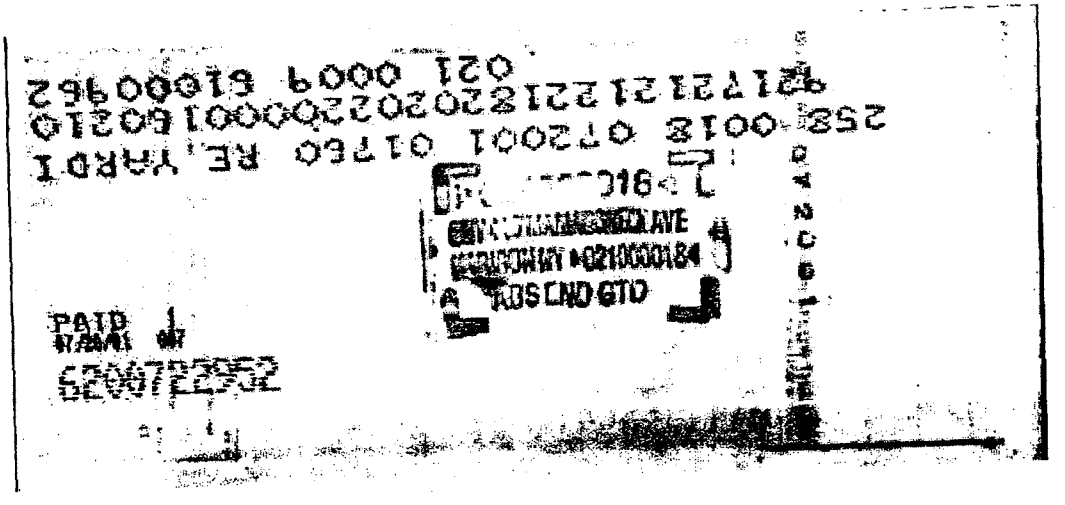




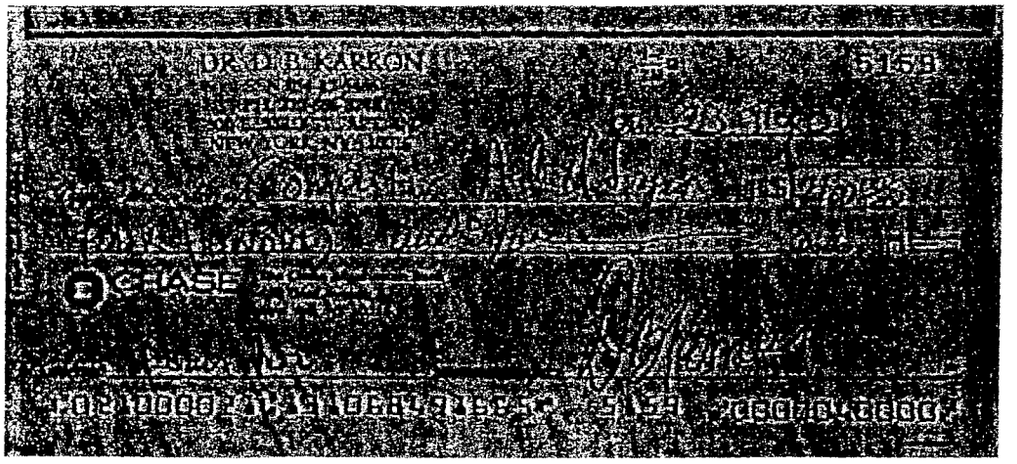
7/20/2001

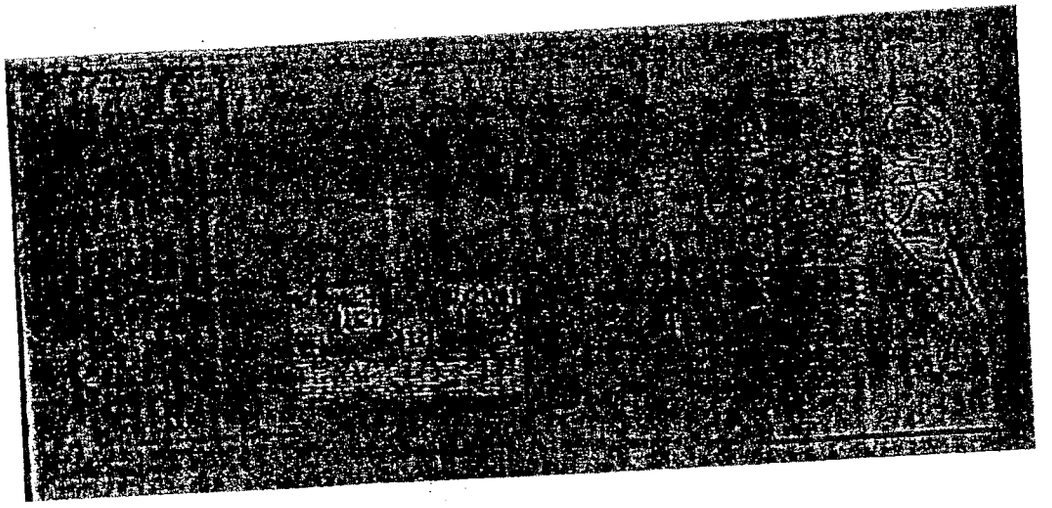
7/20/2001



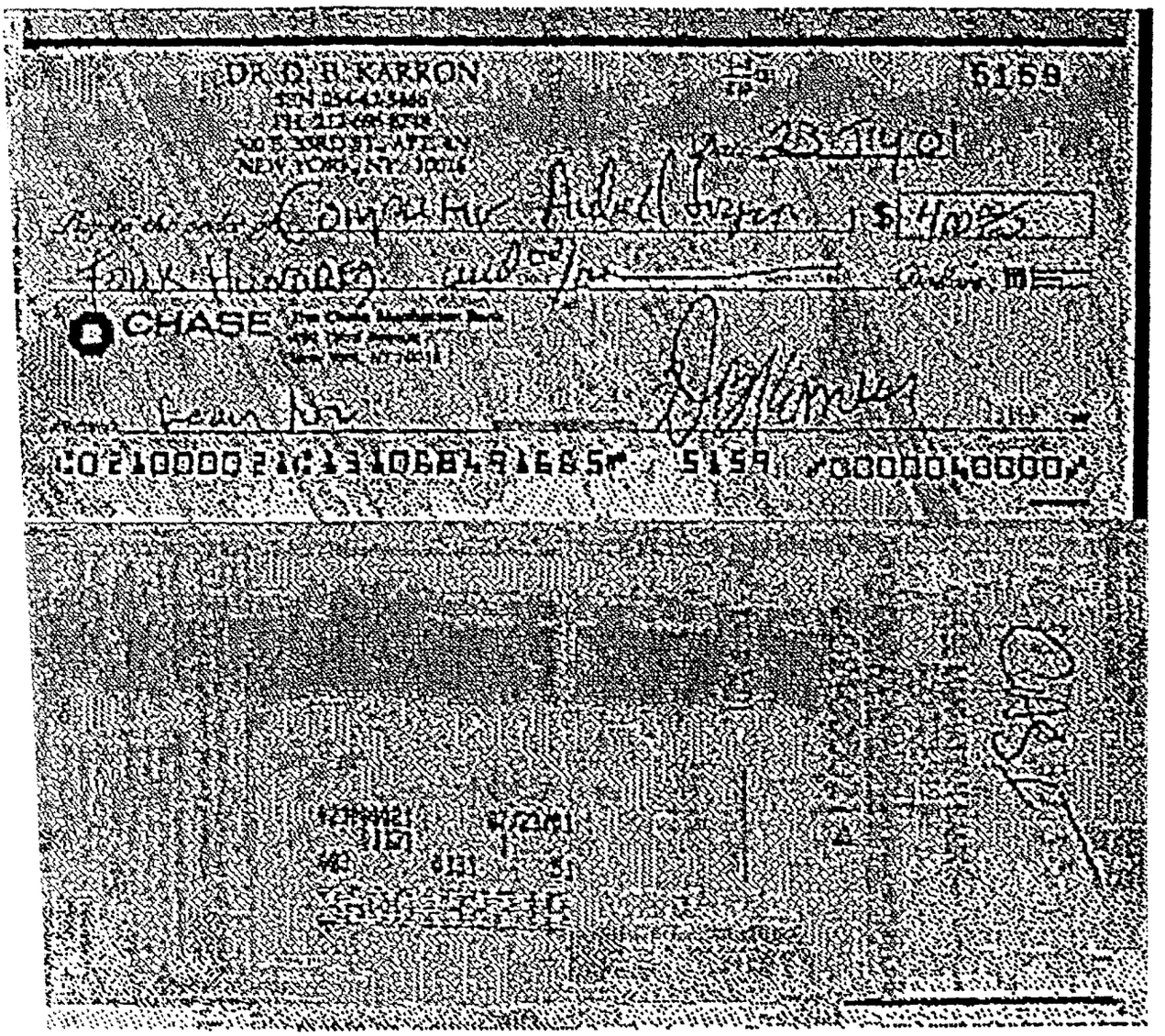


7/23/2001





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0036132218 Posting date 23-JUL-01



7/25/2001

DEPOSIT TICKET

DR. D B. KARRON
300 EAST 33RD STREET
APARTMENT 4N
NEW YORK, NY 10016

Date 24JY01

Signature

SIGN HERE FOR LESS CASH

THE CHASE MANHATTAN BANK
450 THIRD AVENUE
NEW YORK, NY 10016

CASH

LG
11362 600
SUBTOTAL 600
LESS CASH RECEIVED

TOTAL NUMBER OF DEPOSITED ITEMS

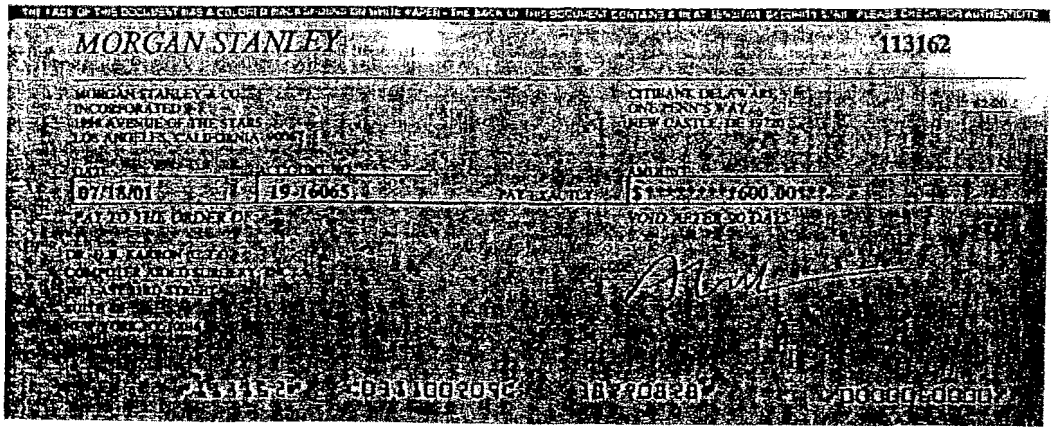
600

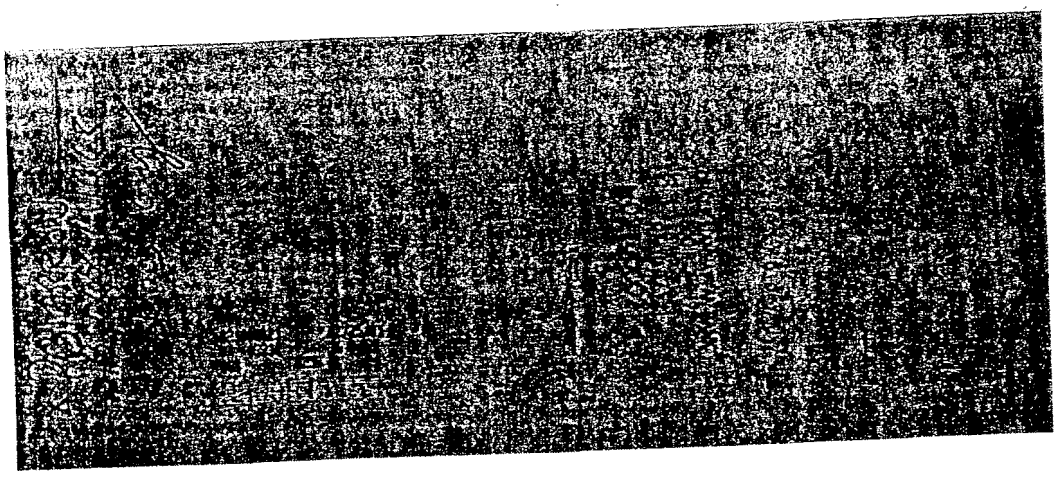
⑆021000021⑆ 131 0 6849168⑈ 65 60⑈0000060000⑈

CHASE-ATM 71
2001 JUL 25 P 02
021000021

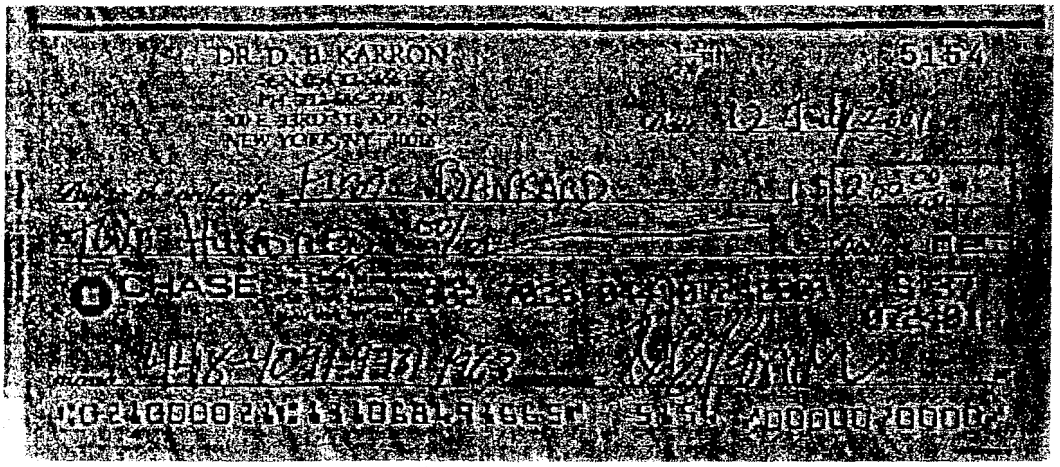
CHASE MANHATTAN BANK

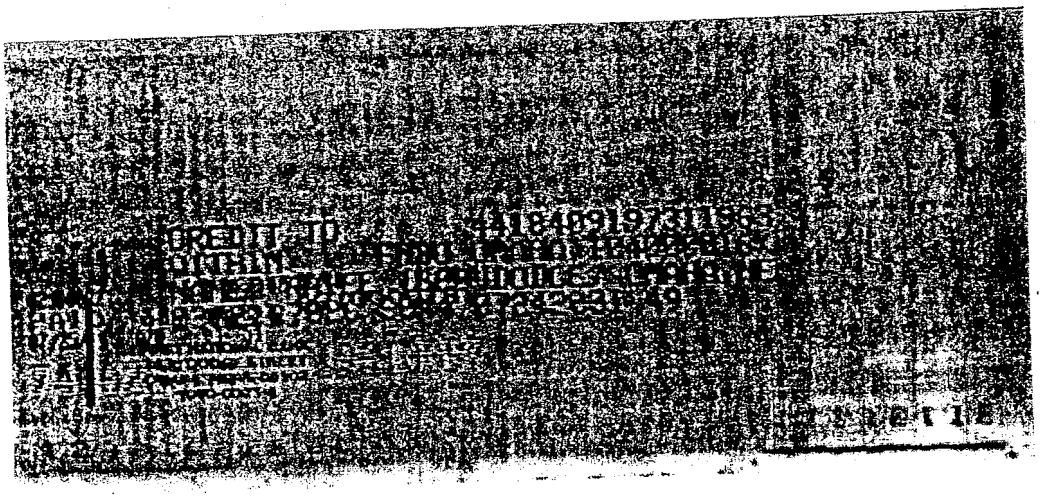
021000021 07/25/01
0214 BJ
693 8258
3366811152


MORGAN STANLEY
113162
07/13/01
19-16063
$7600.00

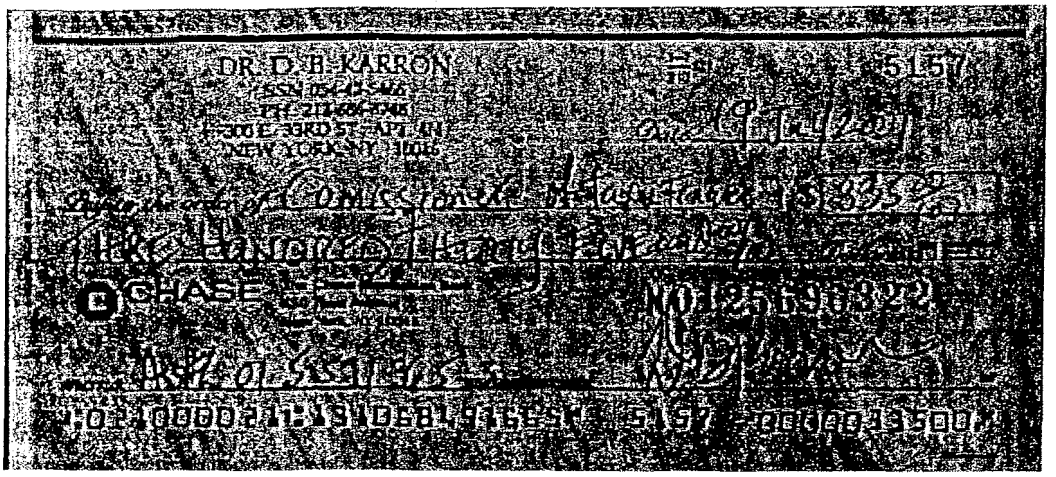


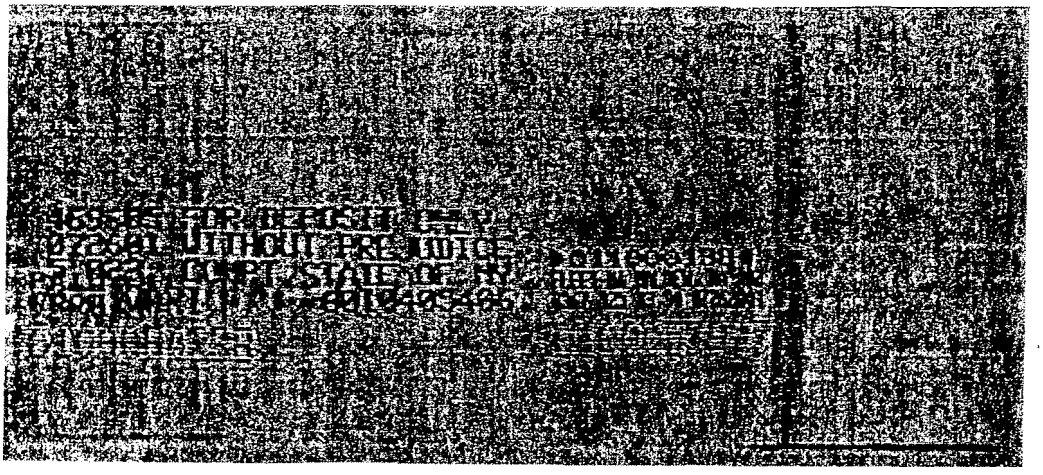
7/25/2001



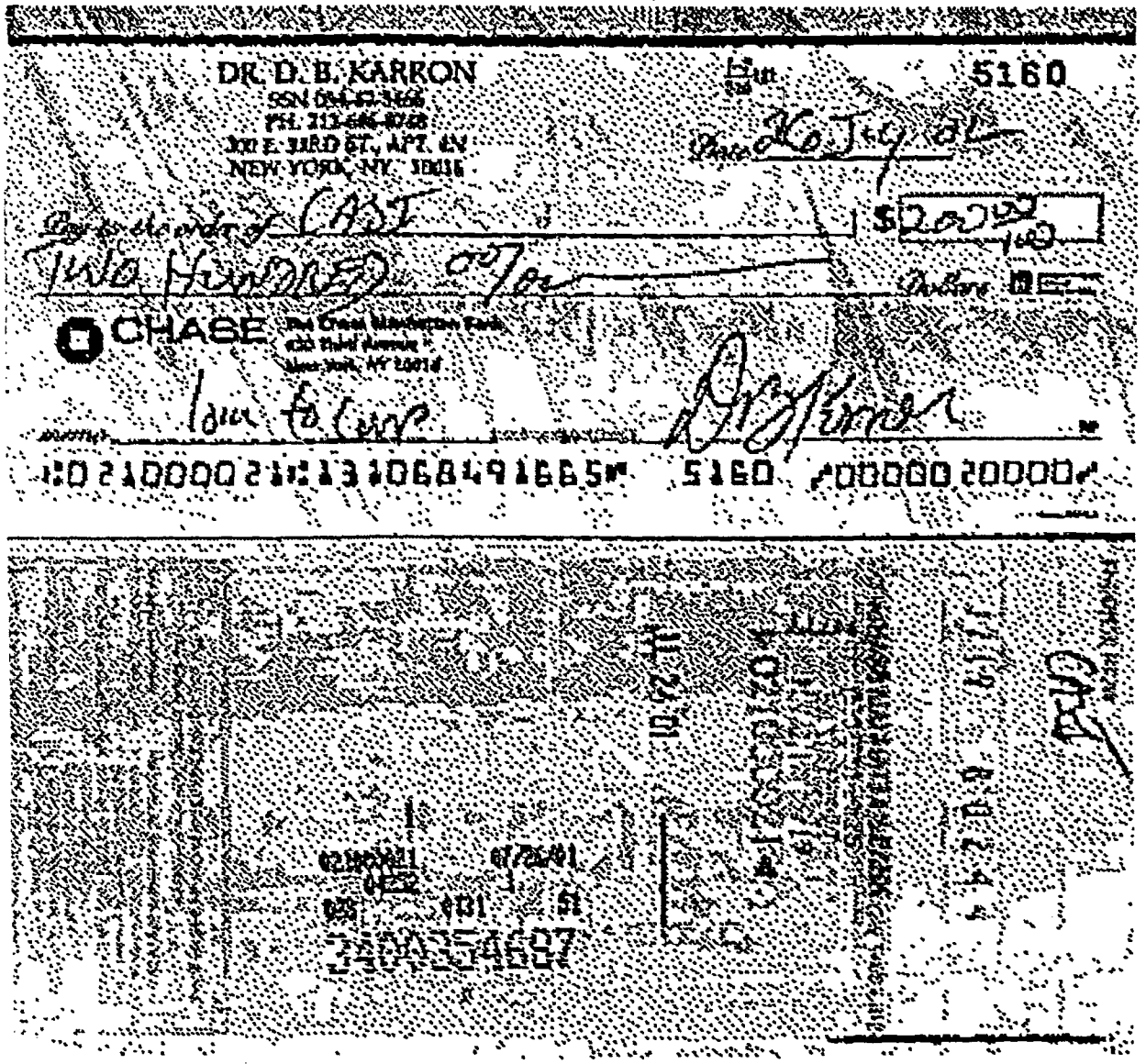


7/26/20 DI





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0034354687 Posting date 26-JUL-01



7/27/2001

DEPOSIT TICKET

DR. D B. KARRON
300 EAST 33RD STREET
APARTMENT 4N
NEW YORK, NY 10016

Date 07/27/01

Signature

THE CHASE MANHATTAN BANK
450 THIRD AVENUE
NEW YORK, NY 10016

CASH

AT 150 00

SUBTOTAL
LESS CASH RECEIVED

TOTAL NUMBER OF DEPOSITED ITEMS 1

150 00

⑆021000021⑆ 131 0 684916⑈ 65 60⑈000001500⑈

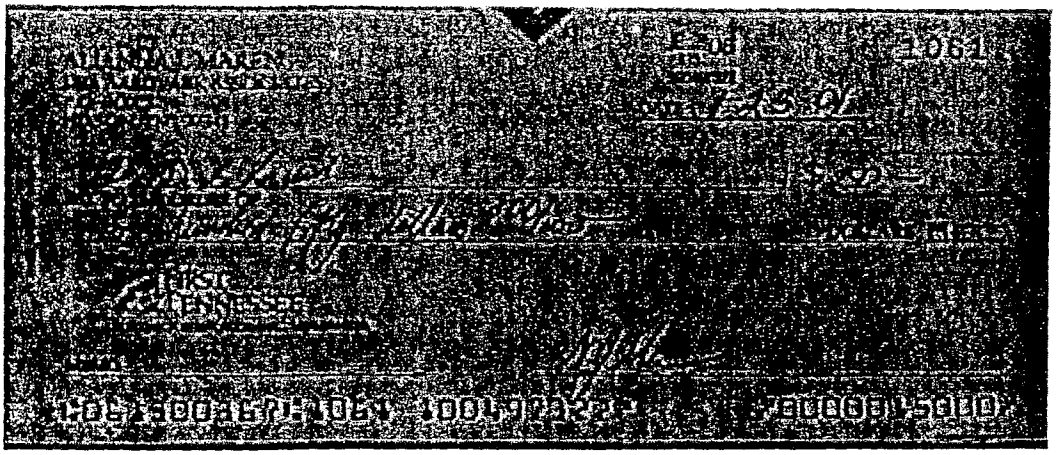
© 1998 INTUIT INC. # 3441 1-800-433-8810

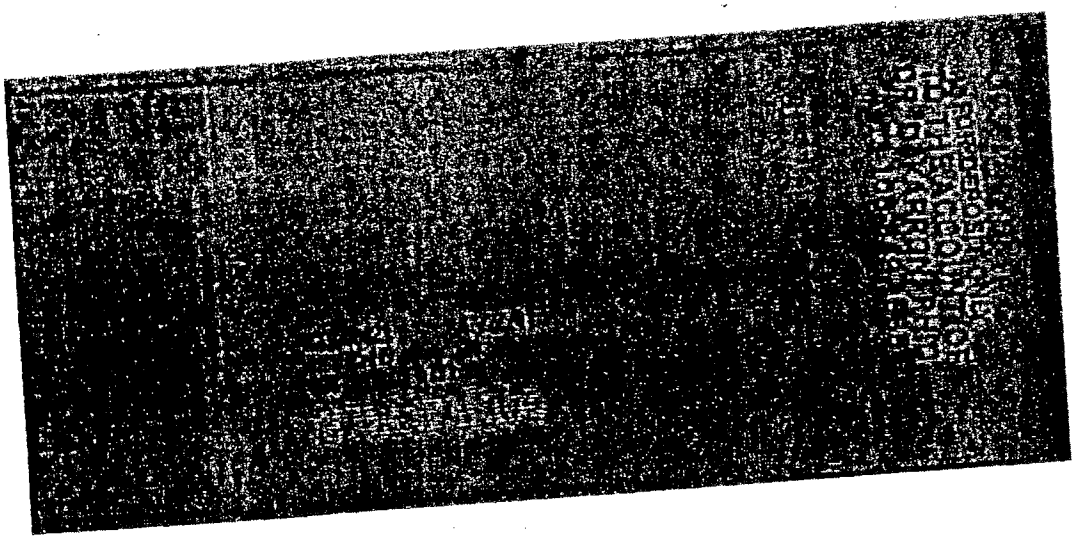
07/27/01 CHASE 0131 19

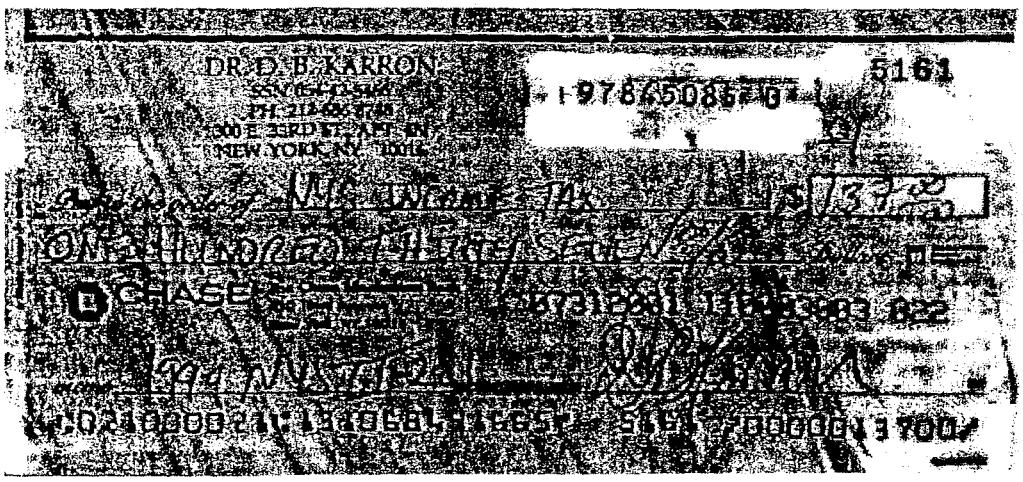
02100021 07/27/01
6549 BJ
608 0131
3700391583

07 27 01

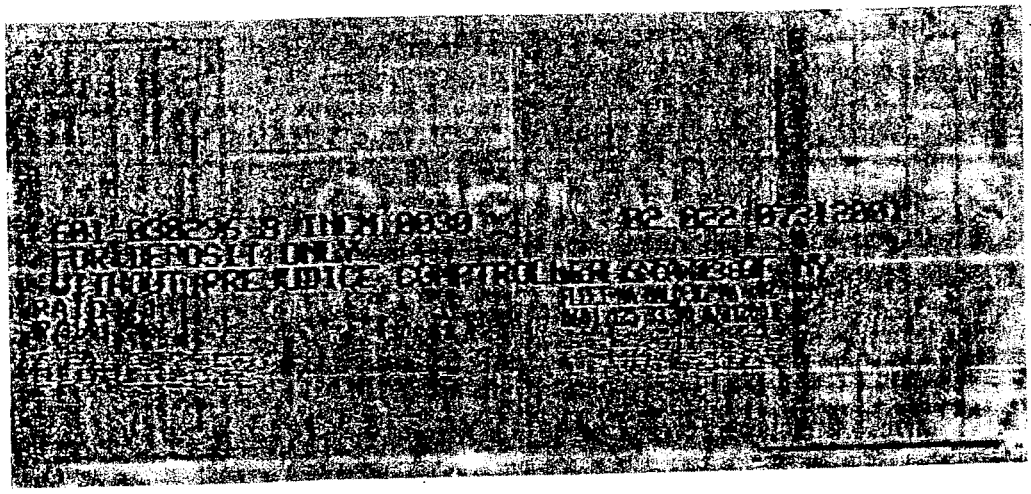
deposit
7/27/2001



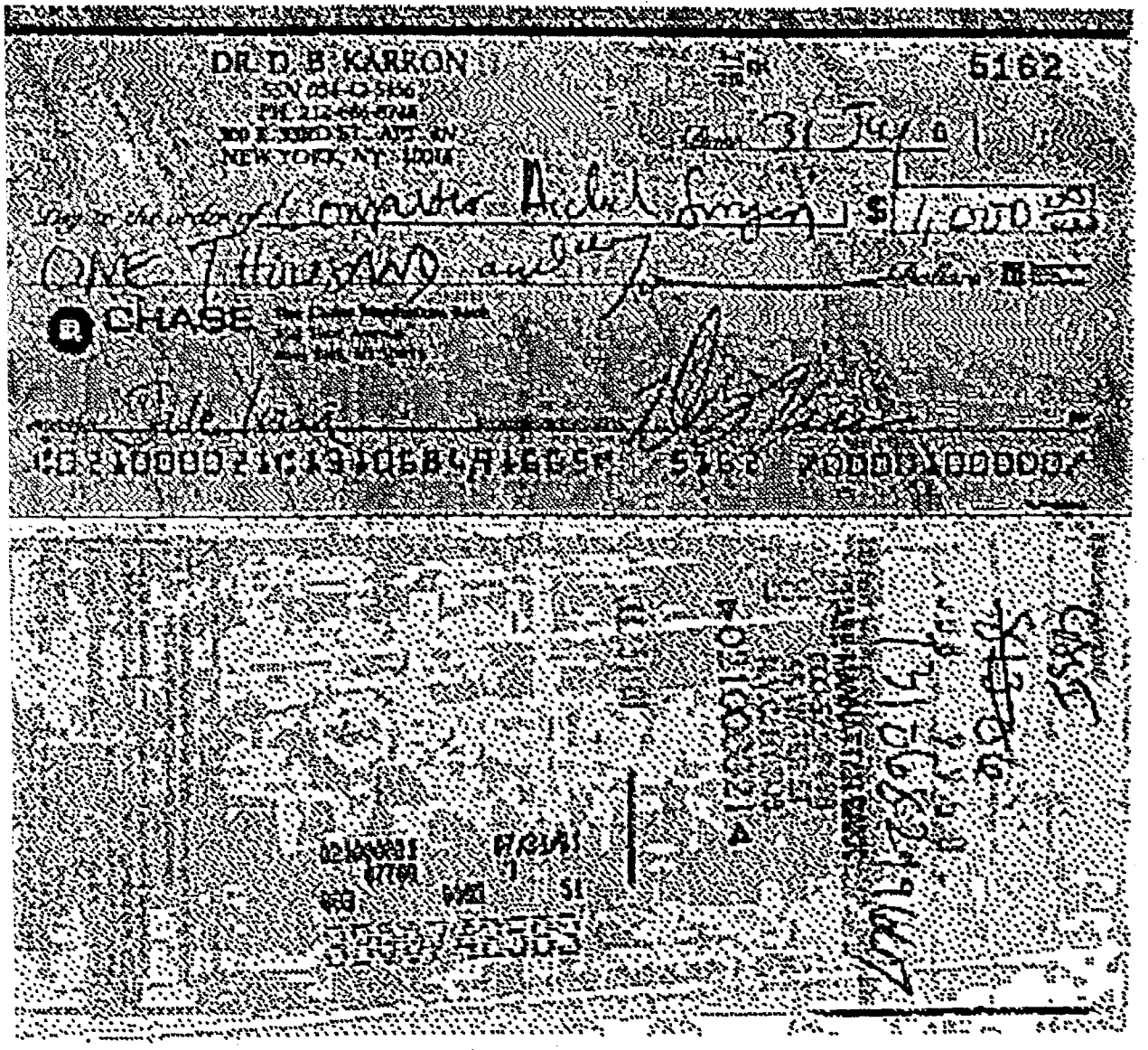




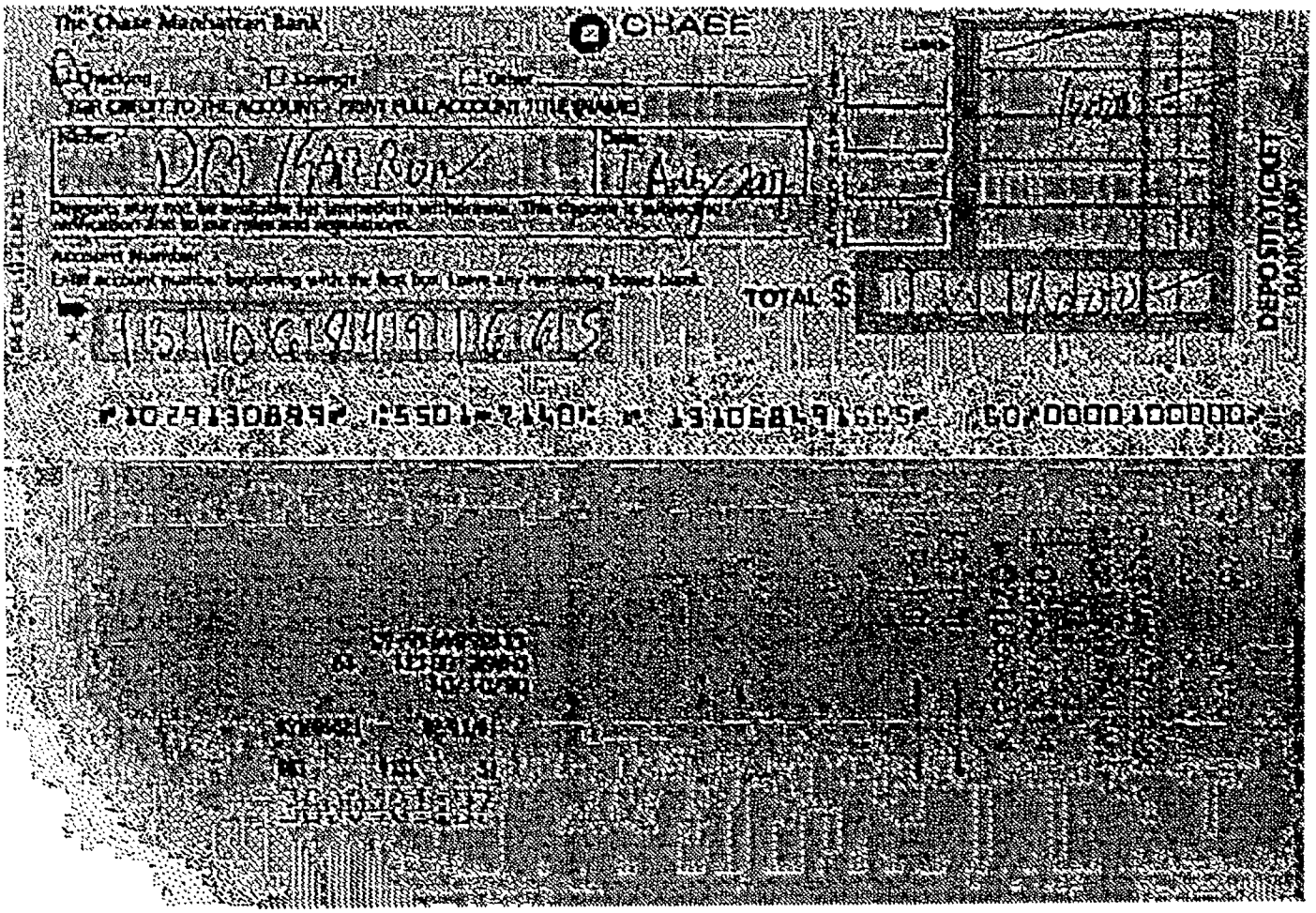
7/31/2001



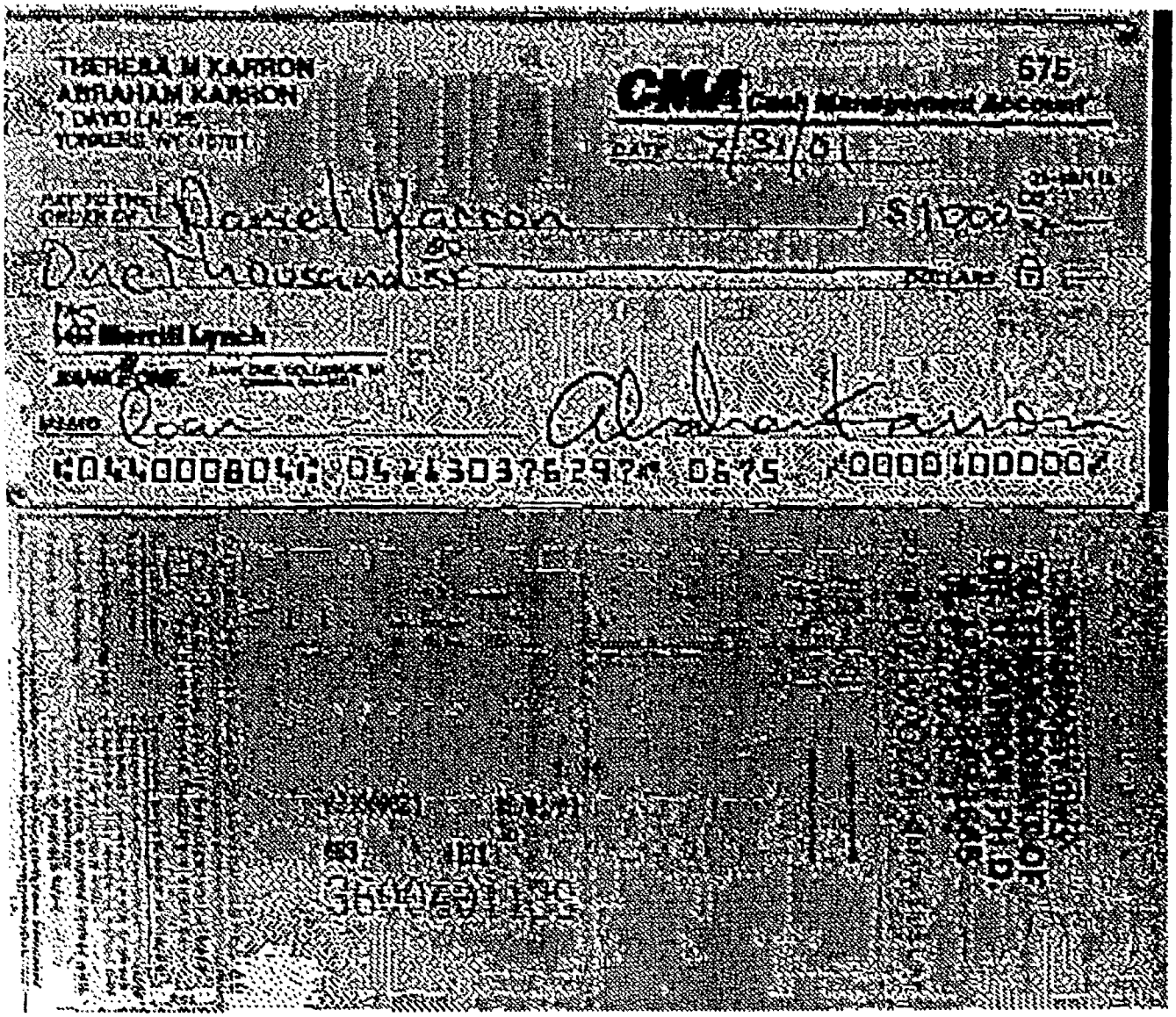
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1738-04AUG04
Sequence number 0033742583 Posting date 31-JUL-01



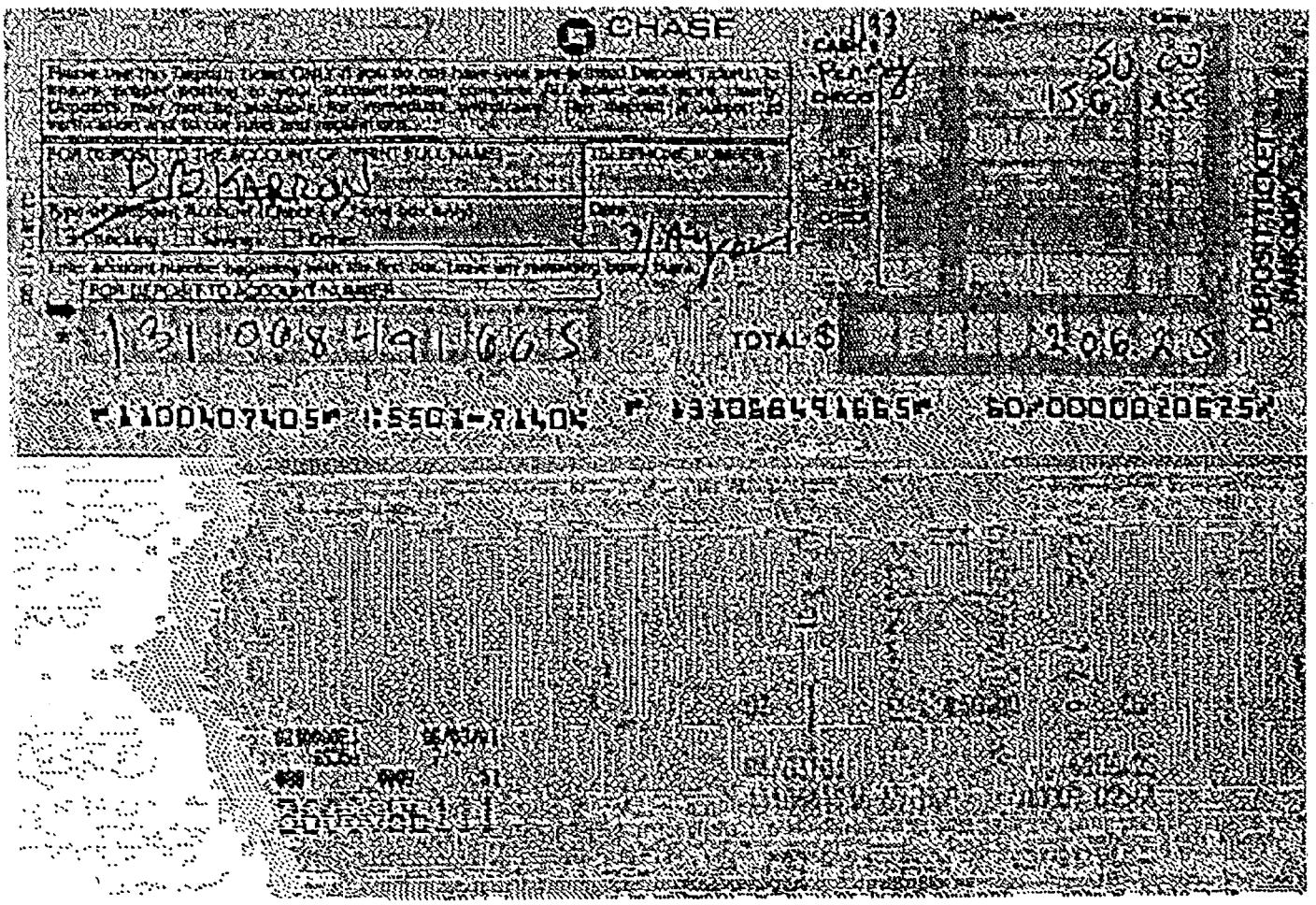
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036401137 Posting date 01-AUG-01



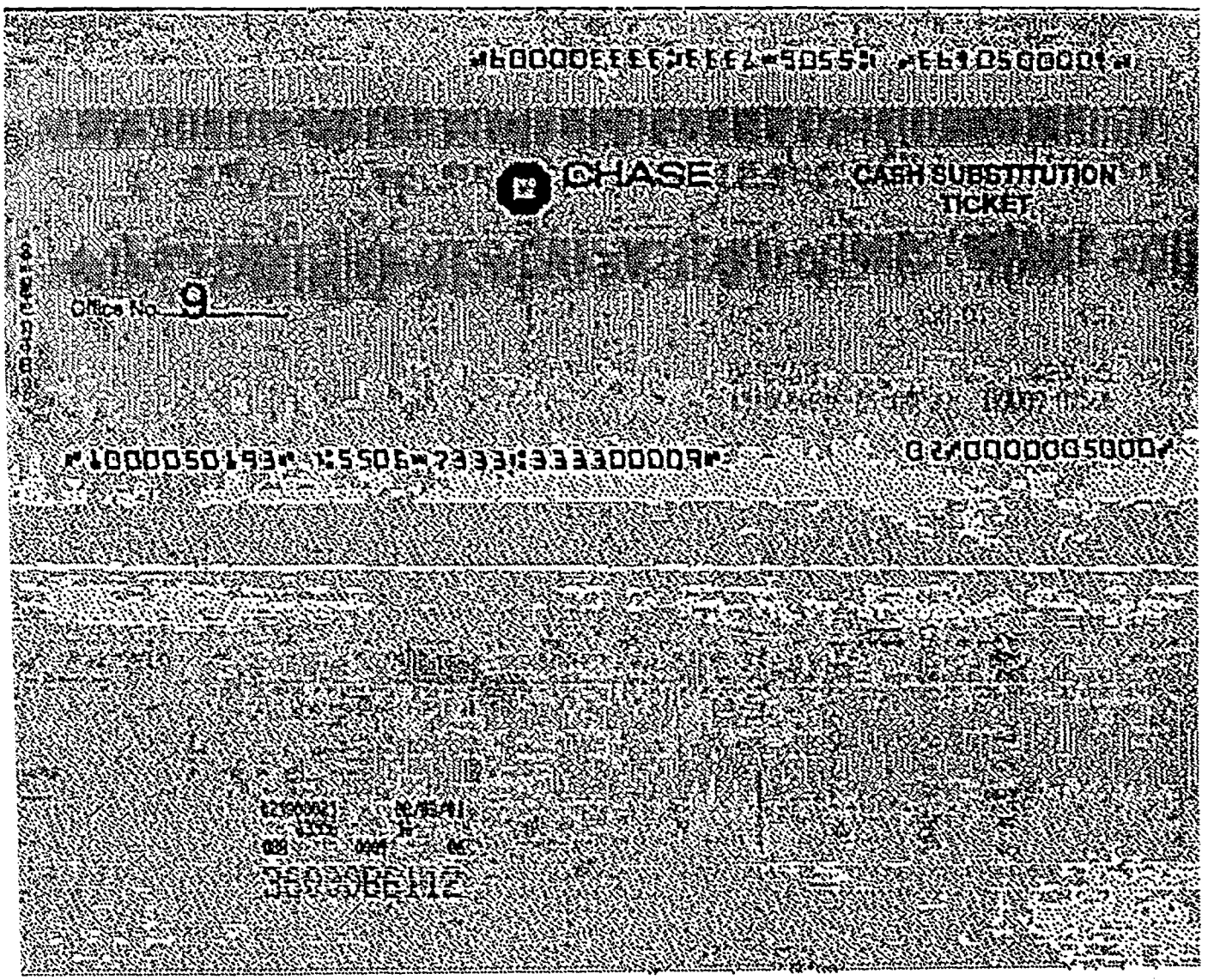
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036401138 Posting date 01-AUG-01



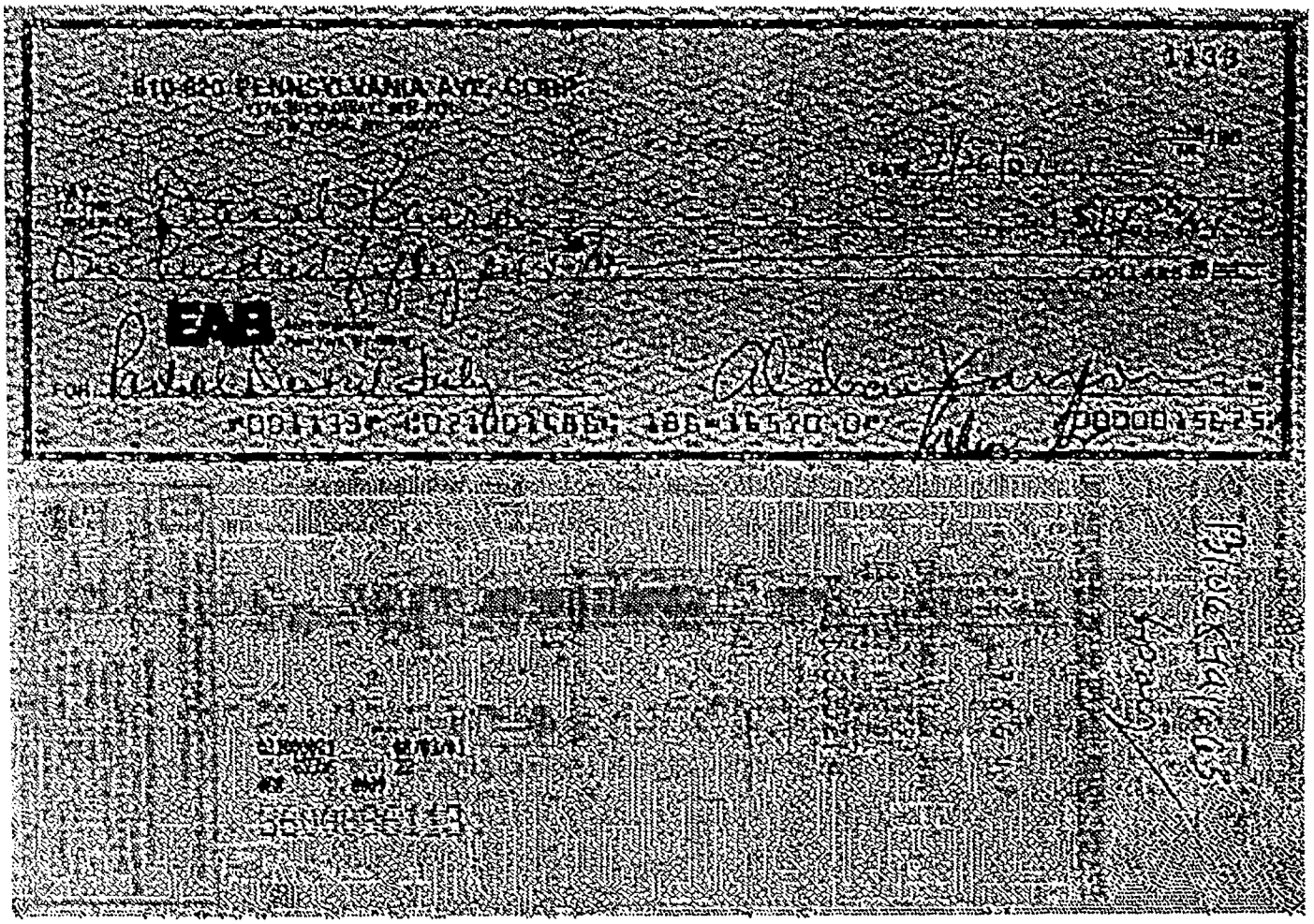
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036086111 Posting date 03-AUG-01



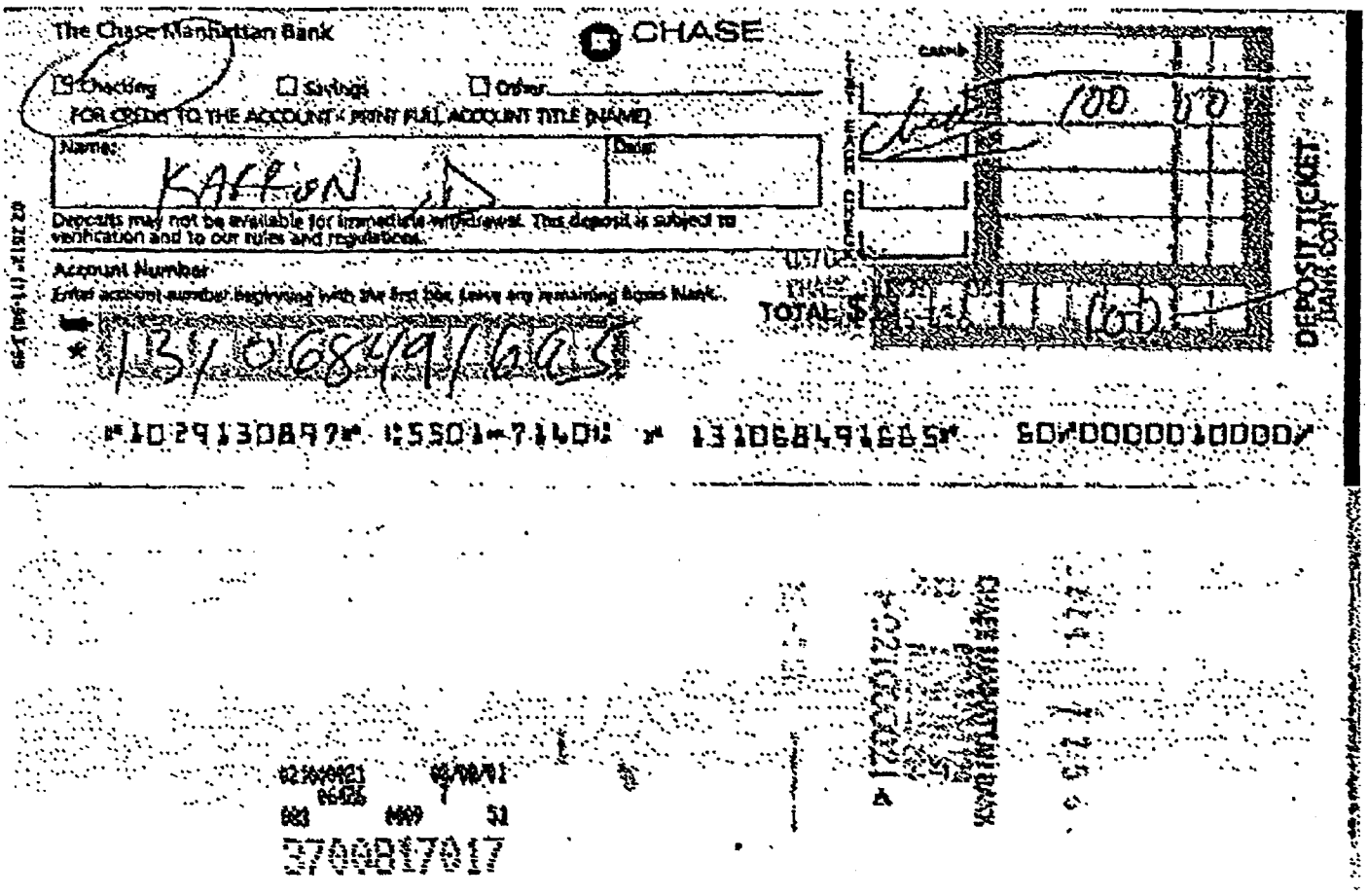
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036086112 Posting date 03-AUG-01



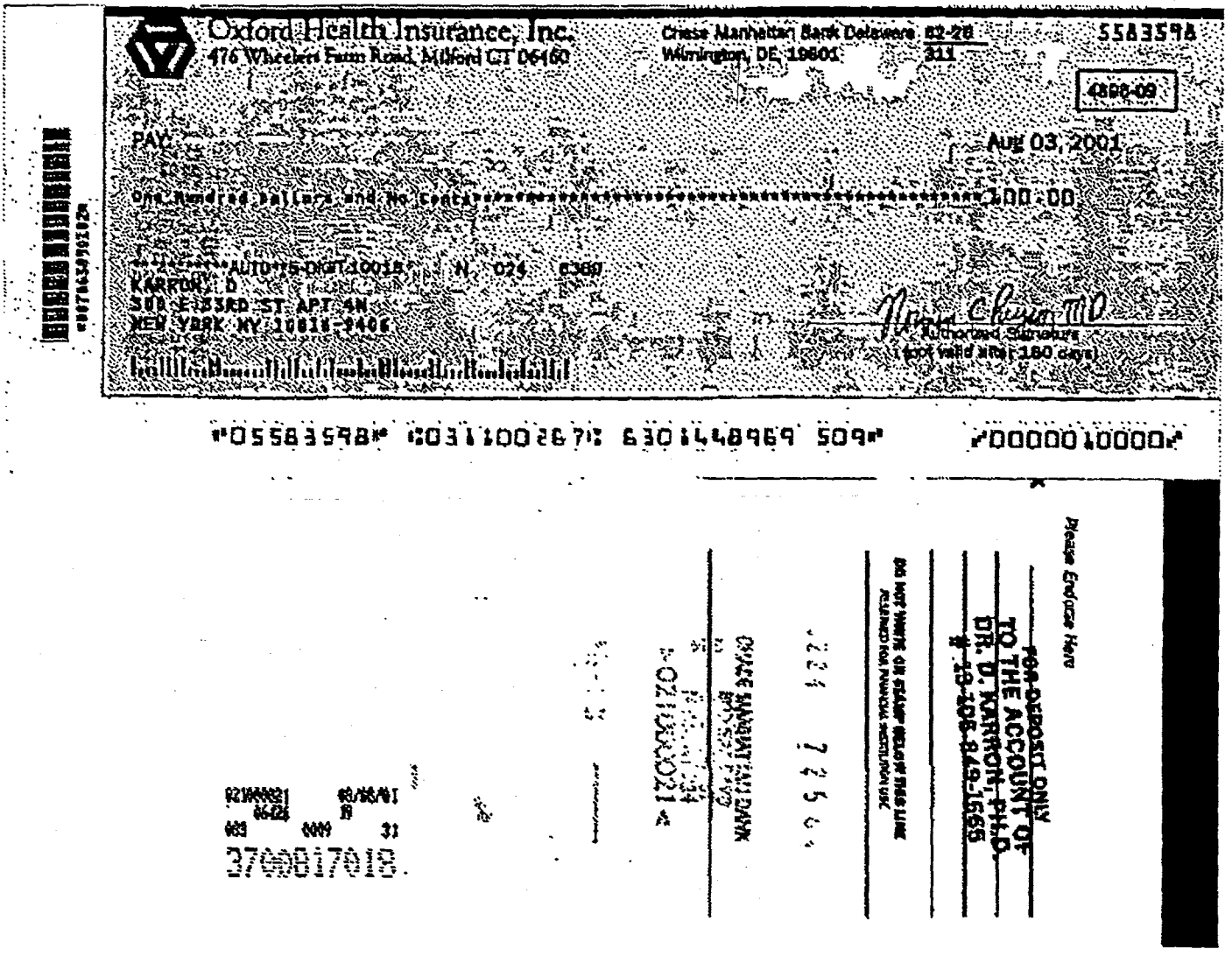
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036086113 Posting date 03-AUG-01



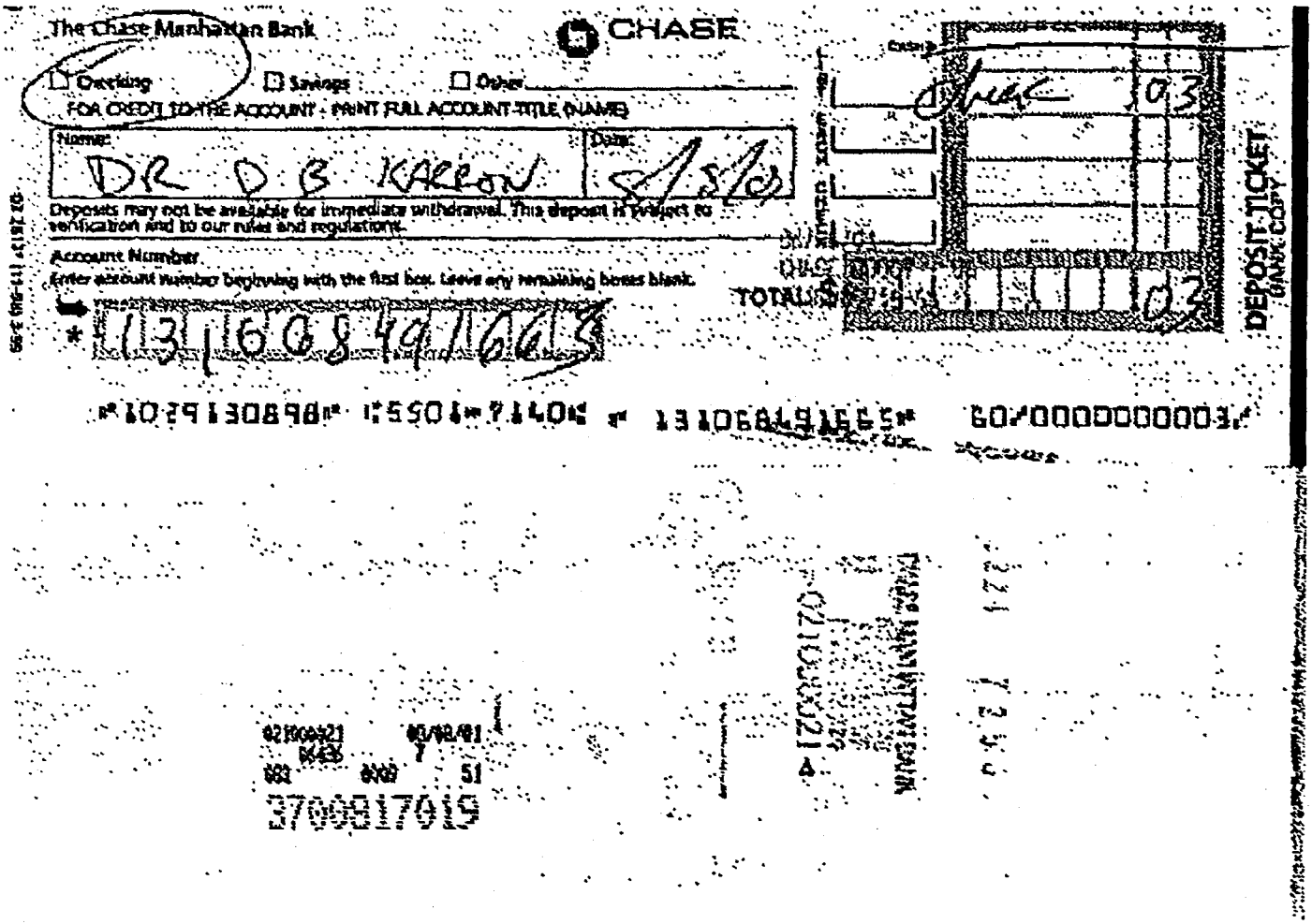
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0037817017 Posting date 08-AUG-01



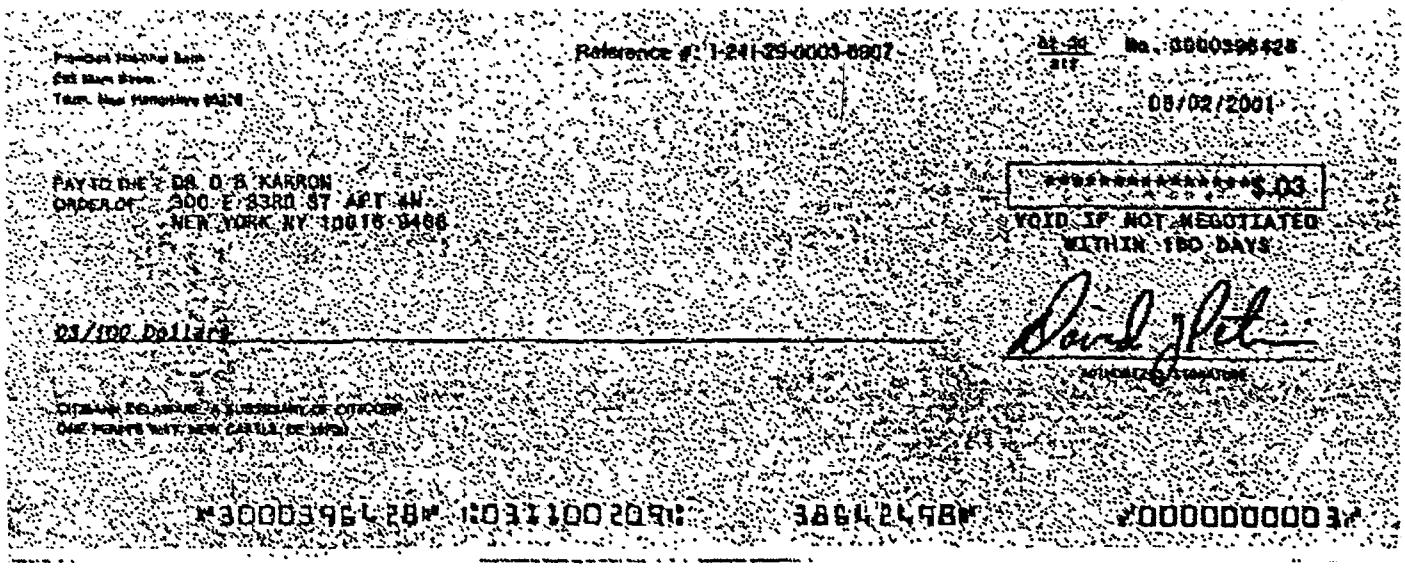
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0037817018 Posting date 08-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0037817019 Posting date 08-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0037817020 Posting date 08-AUG-01



Reference #: 1-241-29-0003-6807

08/02/2001

PAY TO THE ORDER OF: DR. D. B. KARRON
300 E 33RD ST APT 4W
NEW YORK, NY 10016-8486

$ 9.03

VOID IF NOT NEGOTIATED WITHIN 180 DAYS

03/100 Dollars

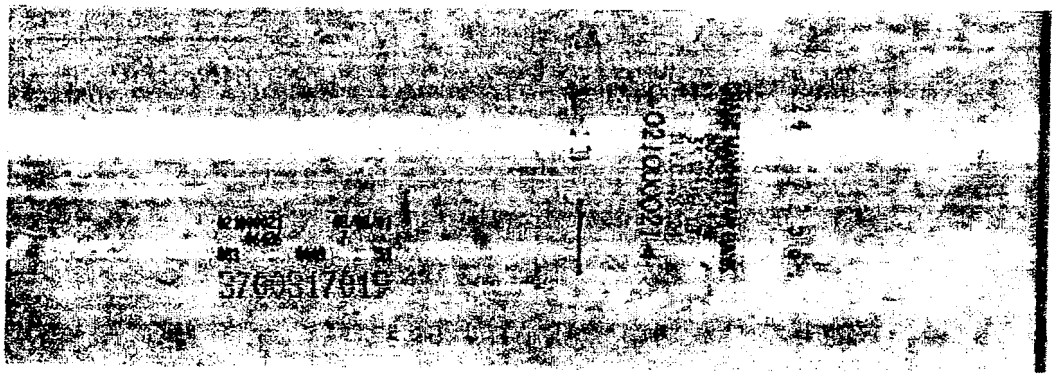
⑈000000000 3⑈ ⑆031100209⑆ 3864249B⑈ ⑈0000396428⑈

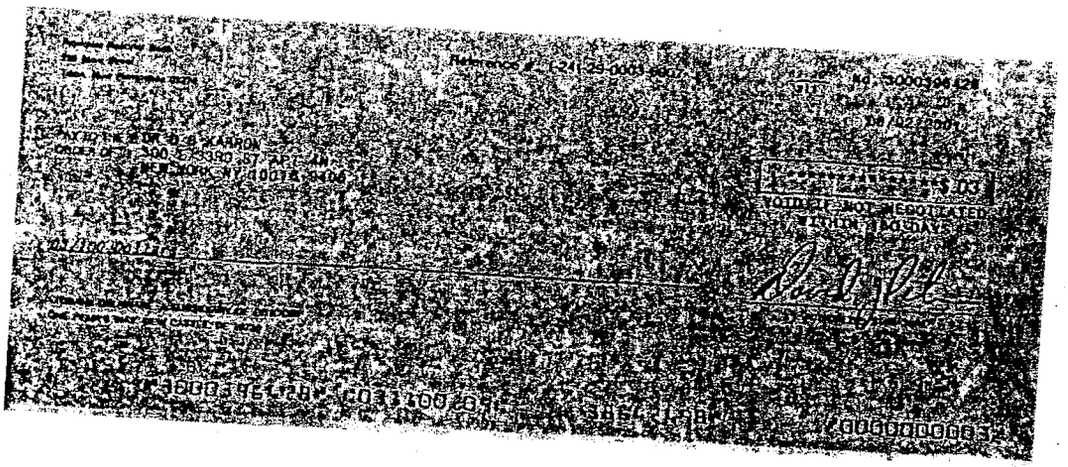
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-848-1866

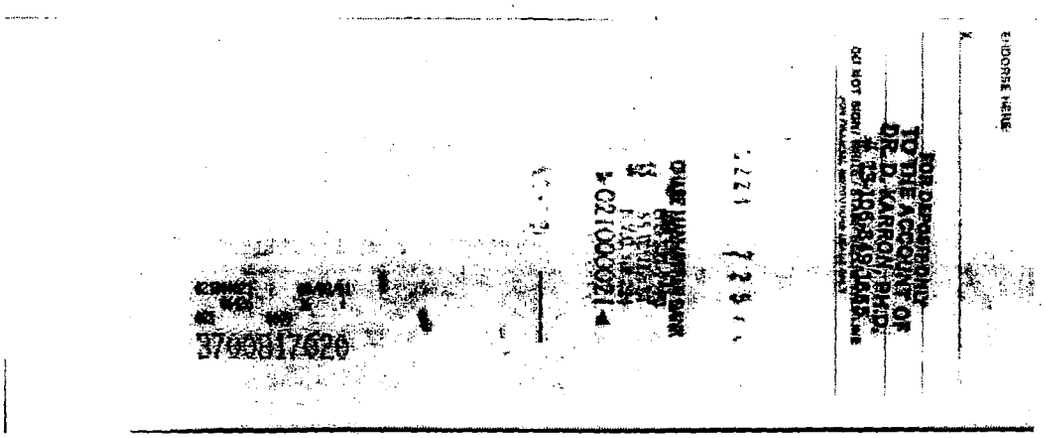
3700817020

8/8/2001

The Chase Manhattan Bank
CHASE
Checking
Savings
Other
FOR CREDIT TO THE ACCOUNT - PRINT FULL ACCOUNT TITLE (NAME)
DR D G KARSON
Deposits may not be available for immediate withdrawal. This deposit is subject to verification and to our rules and regulations.
Account Number
TOTALS
DEPOSIT SLIP







131-00131-B008-00131- -002-1-01-0013-10 -

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 12

Summary of Accounts - The Chase Manhattan Bank

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 0.14	$ 102.35
Select High Yield Savings	131-6062954-01	$ 160.00	$ 400.15
Total		**$ 160.14**	**$ 502.50**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	09/13	$ 3,474.00	$ 526.00
Total			**$ 3,474.00**	**$ 526.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Shop with confidence when you use your Chase debit card

Your Chase debit card with the MasterCard(R) logo is a SAFE and EASY way to make purchases wherever MasterCard is accepted. Every purchase made with your Chase debit card is covered by our consumer protection policy; protecting you from liability for purchases made by unauthorized individuals--even on the Internet!

Certain restrictions apply, please call ServiceLine(SM) for more information.

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary

Opening Balance	$ 0.14	Average Balance	$ 182.64
Deposits and Credits	$ 10,990.19	Interest Earned for 34 Day(s)	$ 0.08
Checks, Withdrawals and Debits	$ 10,887.98	Annual Percentage Yield Earned	0.53%
Ending Balance	**$ 102.35**	Interest Credited in 2001	$ 1.64
		Interest Rate(s):	08/11 to 09/13 at 0.50%

Deposits and Credits

Date	Description	Amount
08/13	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 29.86
08/14	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,313.89
08/16	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 20.00
08/17	Deposit	$ 1,000.00
08/20	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 182.84
08/21	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 490.63

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Deposits and Credits

Date	Description	Amount
08/22	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 155.00
08/23	Deposit	$ 150.00
08/24	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 256.64
08/27	Deposit	$ 500.00
08/27	ATM / Quick Drop Deposit	$ 312.50
08/29	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 267.50
08/30	Mbna America Direct Dep 083001 Dr. D B Karron	$ 5,000.00
08/31	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 440.00
09/04	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 350.00
09/07	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 68.96
09/10	ATM / Quick Drop Deposit	$ 452.29
09/13	Interest Credit	$ 0.08
Total		**$ 10,990.19**

Withdrawals and Debits

Date	Description	Amount
08/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
08/16	ATM Withdrawal On 08/15 450 Third Ave, NY, NY (00131/05) Card # 5113 7300 0387 3283; Serial # 002166	$ 20.00
08/20	Bankcard Div. Fbcweb Pmt 082001 418409197311963	$ 182.84
08/22	Mbna America Online Pmt 082201 054425466	$ 155.00
08/24	Bankcard Div. Fbcweb Pmt 082401 418409197311963	$ 0.16
08/27	ATM Payment To PC # 7671-1310-1117-9120 On 08/27 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 002232	$ 500.00
08/27	ATM Withdrawal On 08/25 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 002582	$ 20.00
08/28	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 100.00
08/29	ATM Withdrawal On 08/28 450 Third Ave, NY, NY (00131/03) Card # 5113 7300 0387 3283; Serial # 004148	$ 60.00
08/31	ATM Transfer To Sav # 131-6062954-01 On 08/30 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 004368	$ 200.00
08/31	ATM Transfer To Sav # 131-6062954-01 On 08/30 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 004371	$ 40.00
08/31	ATM Payment To PC # 7671-1310-1117-9120 On 08/30 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 004366	$ 2,000.00
08/31	ATM Payment To M/C # 5263-2710-0928-1872 On 08/30 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 004369	$ 100.00
09/04	First USA Bank Epay 090401 000000027571172	$ 250.00
09/07	ATM Withdrawal On 09/06 450 Third Ave, NY, NY (00131/06) Card # 5113 7300 0387 3283; Serial # 007560	$ 60.00
09/07	Discover Smart Chk 090701 601129881651410	$ 1.00
09/11	Mbna America Online Pmt 091101 054425466	$ 350.00
09/13	Federal Withholding Debit	$ 0.02
Total		**$ 4,069.02**

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
5163	08/14	$ 1,313.89	5167	08/24	$ 16.94	5171	09/04	$ 100.00
5164	08/21	$ 335.00	5168	08/21	$ 155.63	5172	08/31	$ 3,000.00
5165	08/24	$ 379.54	5169	08/17	$ 1,000.00	5173	09/05	$ 3.98
5166	08/24	$ 10.00	5170	08/29	$ 500.00	5174	09/05	$ 3.98

Total (12 checks) **$ 6,818.96**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	$ 0.00	08/23	$ 150.00	09/04	$ 0.00
08/14	$ 0.00	08/24	$ 0.00	09/05	$ 7.96-
08/16	$ 0.00	08/27	$ 292.50	09/07	$ 0.00
08/17	$ 0.00	08/28	$ 192.50	09/10	$ 452.29
08/20	$ 0.00	08/29	$ 100.00-	09/11	$ 102.29
08/21	$ 0.00	08/30	$ 4,900.00	09/13	$ 102.35
08/22	$ 0.00	08/31	$ 0.00		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 160.00	Average Balance	$ 259.82
Deposits and Credits	$ 240.22	Interest Earned for 34 Day(s)	$ 0.22
Checks, Withdrawals and Debits	$ 0.07	Annual Percentage Yield Earned	0.92%
Ending Balance	**$ 400.15**	Interest Credited in 2001	$ 2.53
		Interest Rate(s):	08/11 to 09/13 at 0.90%

Deposits and Credits

Date	Description	Amount
08/31	ATM Transfer From Chk # 131-0684916-65 On 08/30 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 004368	$ 200.00
08/31	ATM Transfer From Chk # 131-0684916-65 On 08/30 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 004371	$ 40.00
09/13	Interest Credit	$ 0.22
Total		**$ 240.22**

Withdrawals and Debits

Date	Description	Amount
09/13	Federal Withholding Debit	$ 0.07
Total		**$ 0.07**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/31	$ 400.00	09/13	$ 400.15		

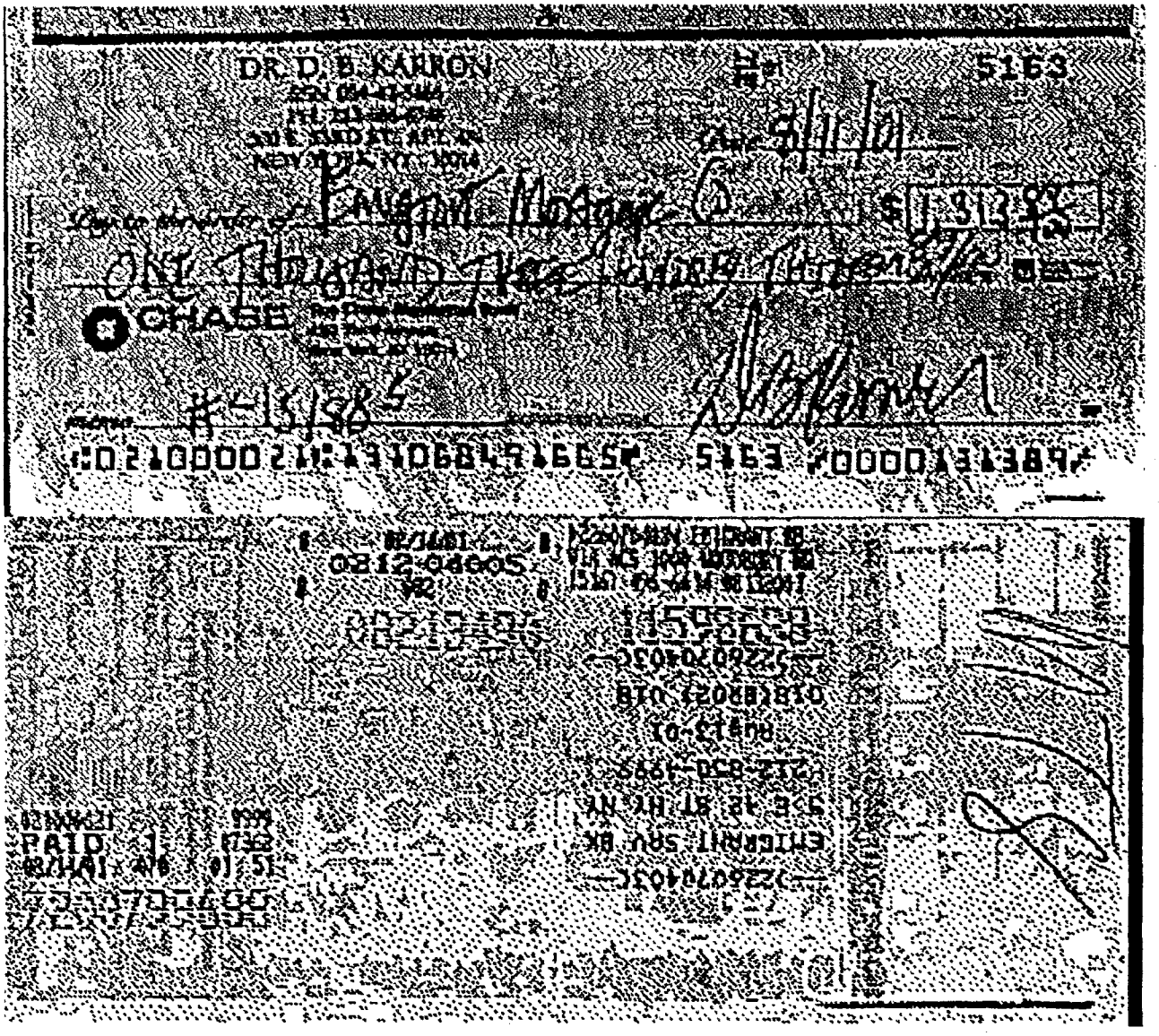
131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Monthly Fee

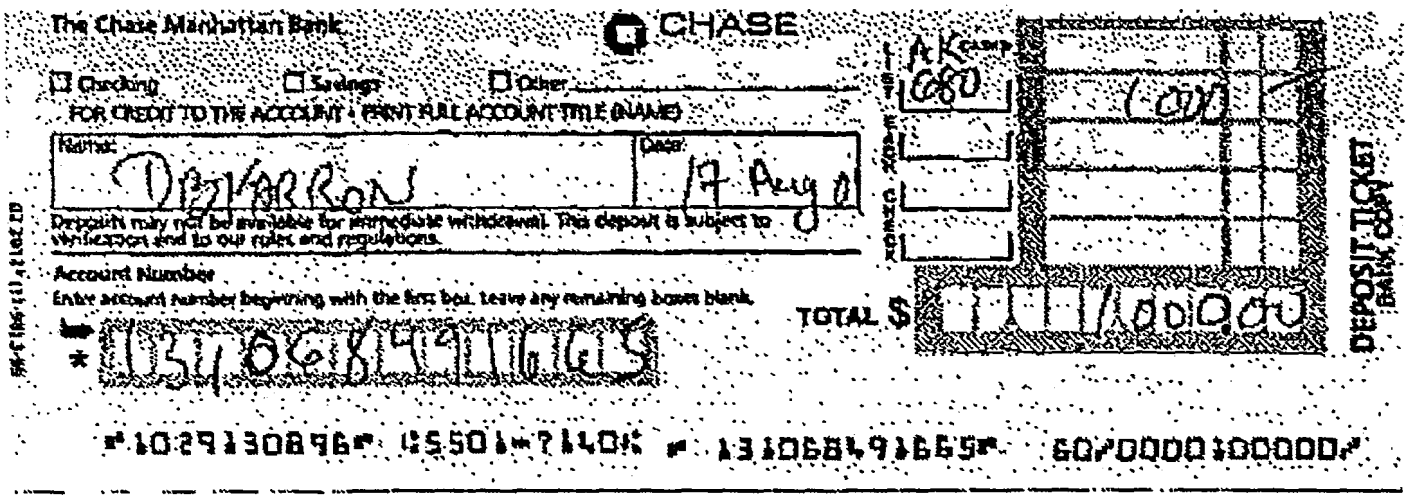
A $30.00 fee was deducted from your account on 08/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

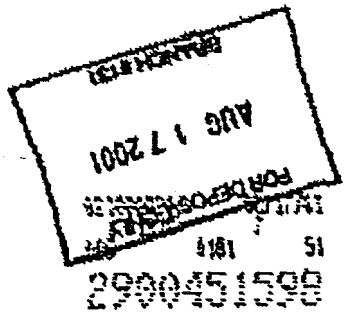
A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $968.46. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Chase Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072799688 Posting date 14-AUG-01

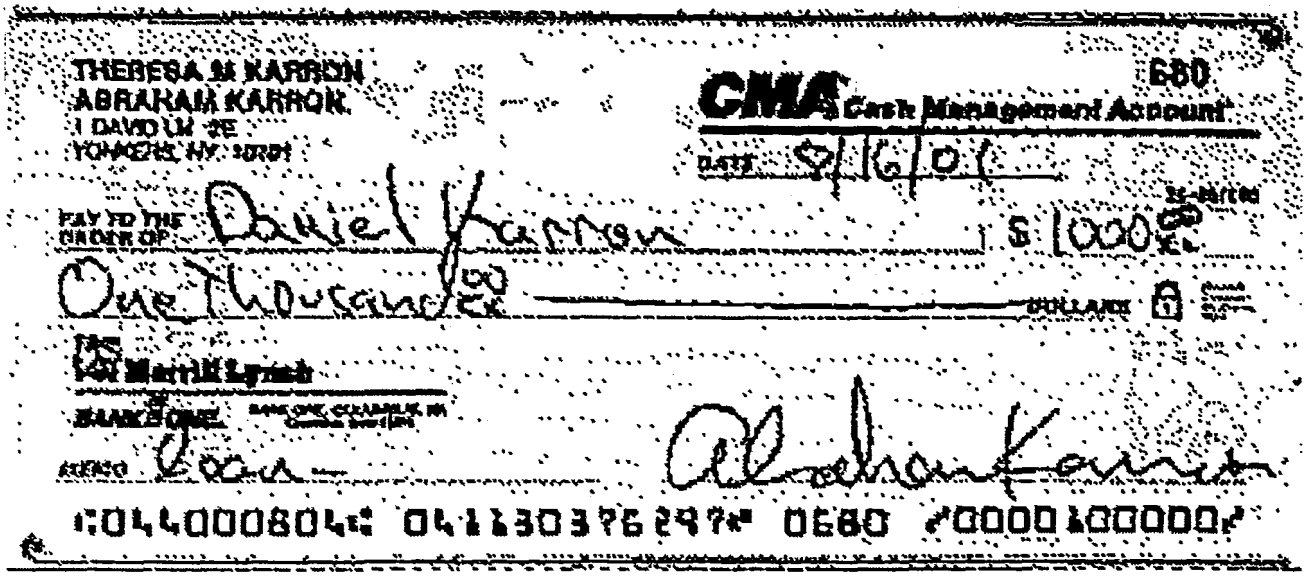


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029451598 Posting date 17-AUG-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029451599 Posting date 17-AUG-01


THERESA M KARRON
ABRAHAM KARRON
1 DAVID LN -2E
YONKERS, NY 10701

CMA Cash Management Account

680

DATE 9/16/01

PAY TO THE ORDER OF Daniel Karron $ 1000.00

One Thousand 00/100 DOLLARS

FOR Merrill Lynch

BANK ONE

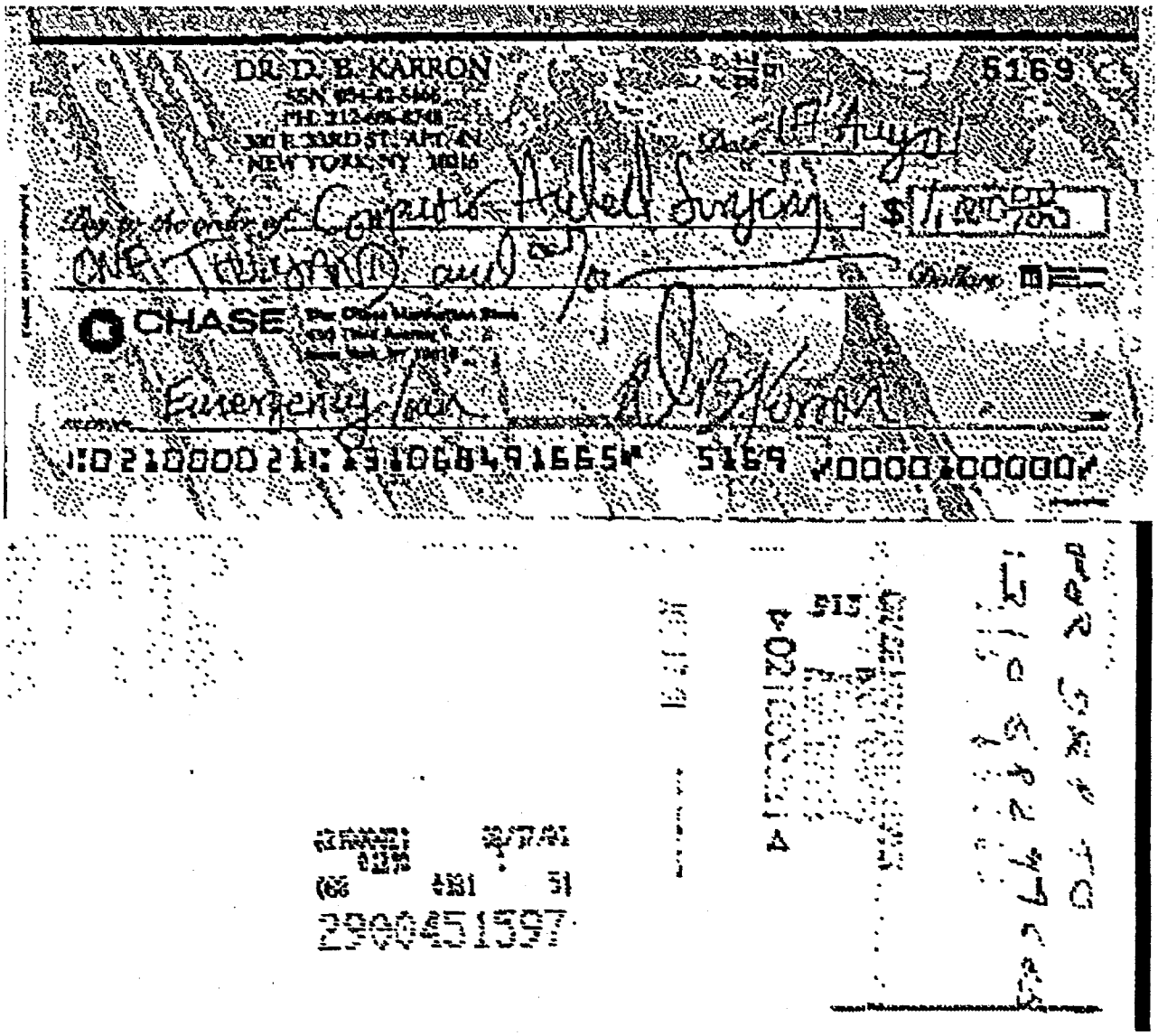
MEMO Loan

Abraham Karron

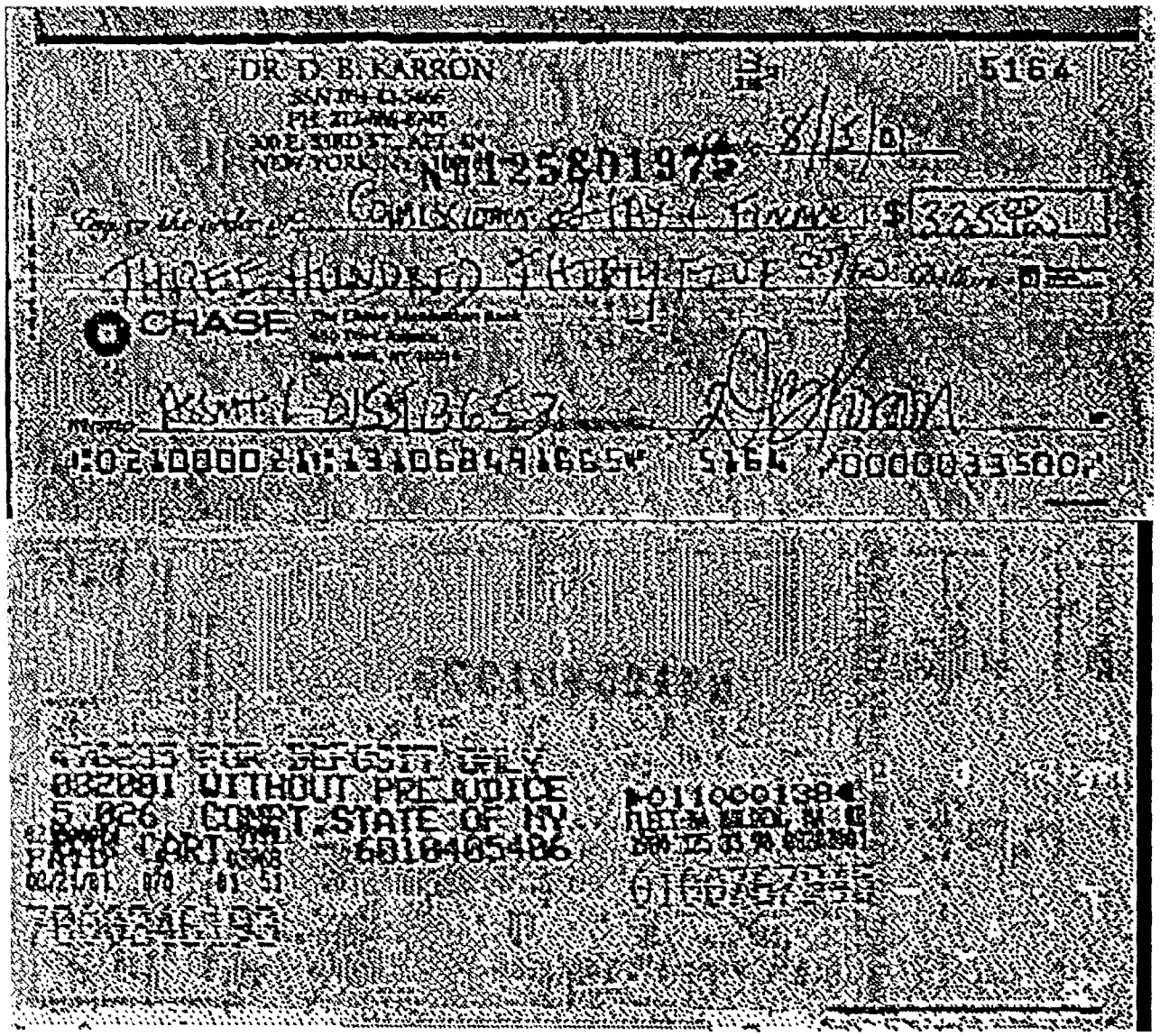
⑆044000804⑆ 041130376297⑈ 0680 ⑈0000100000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1665

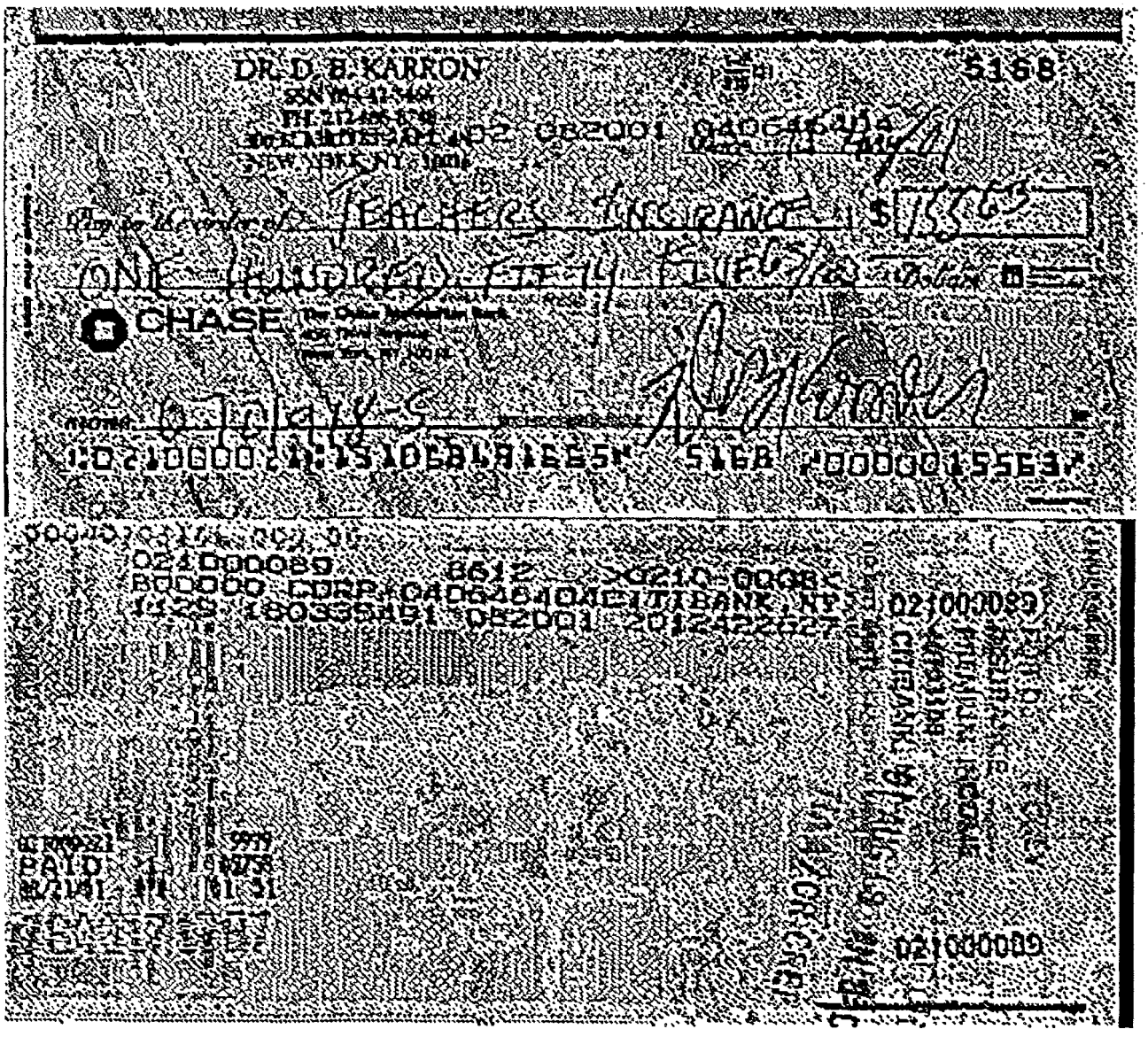
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029451597 Posting date 17-AUG-01



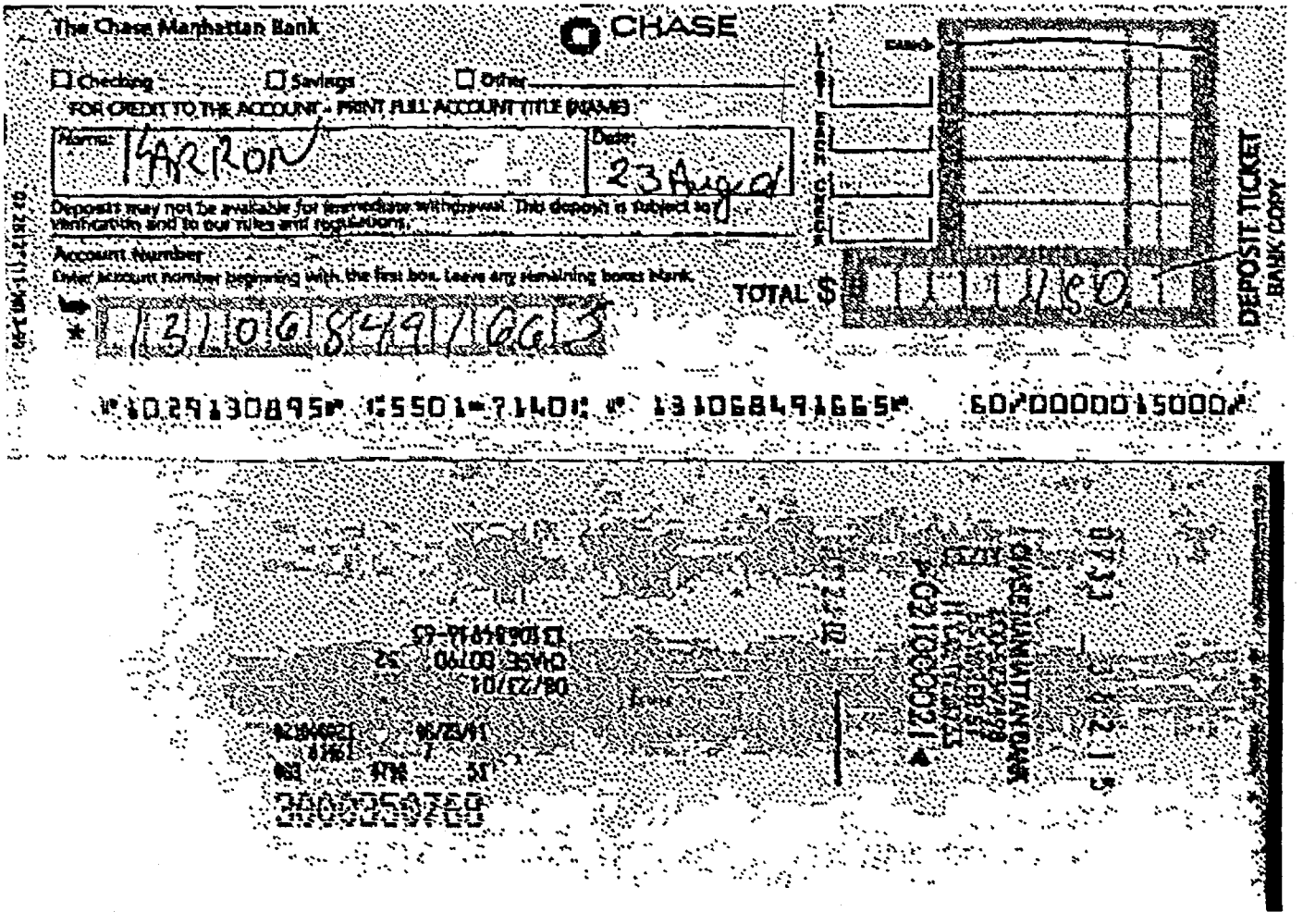
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078346193 Posting date 21-AUG-01



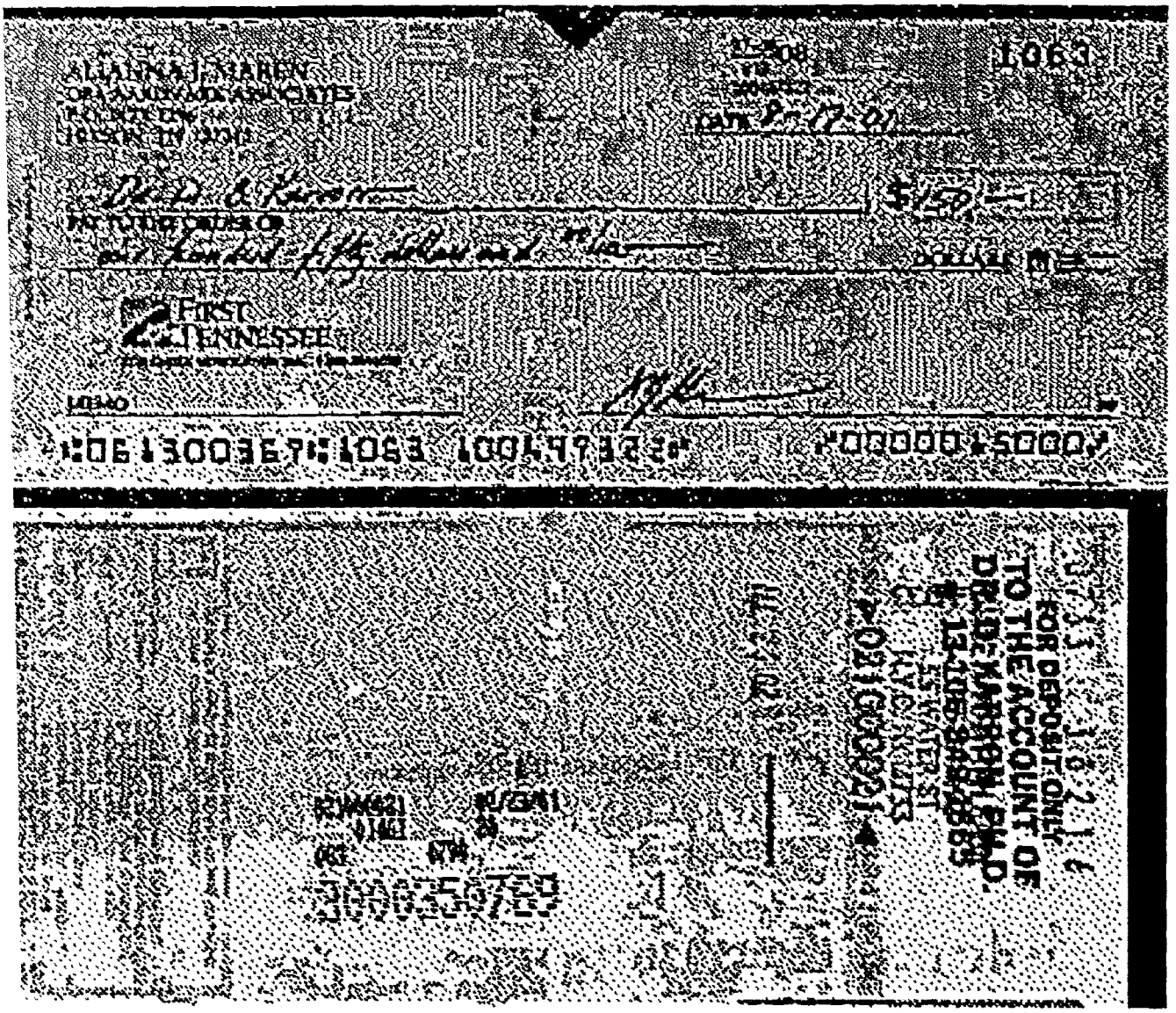
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078171787 Posting date 21-AUG-01



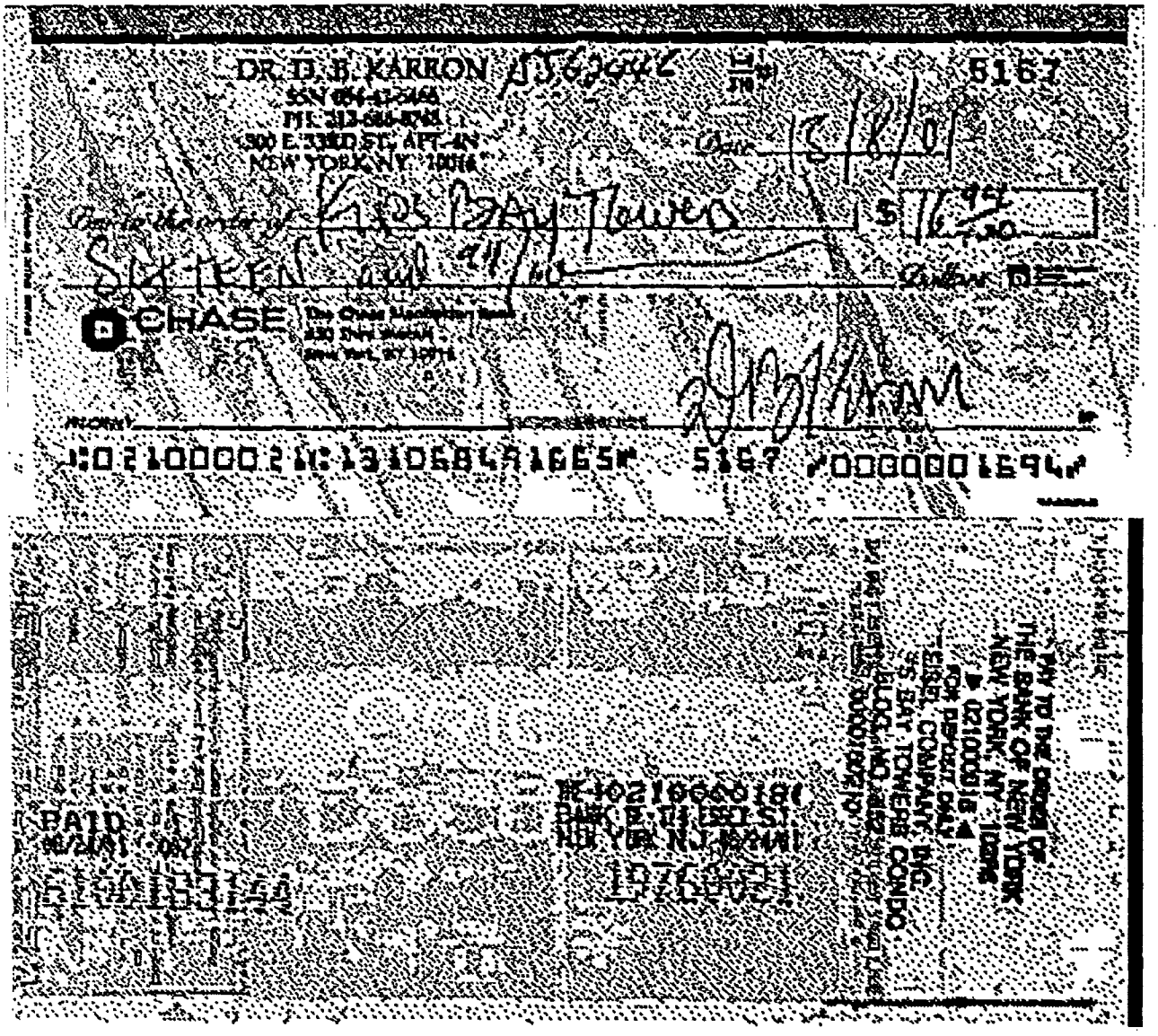
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030350768 Posting date 23-AUG-01



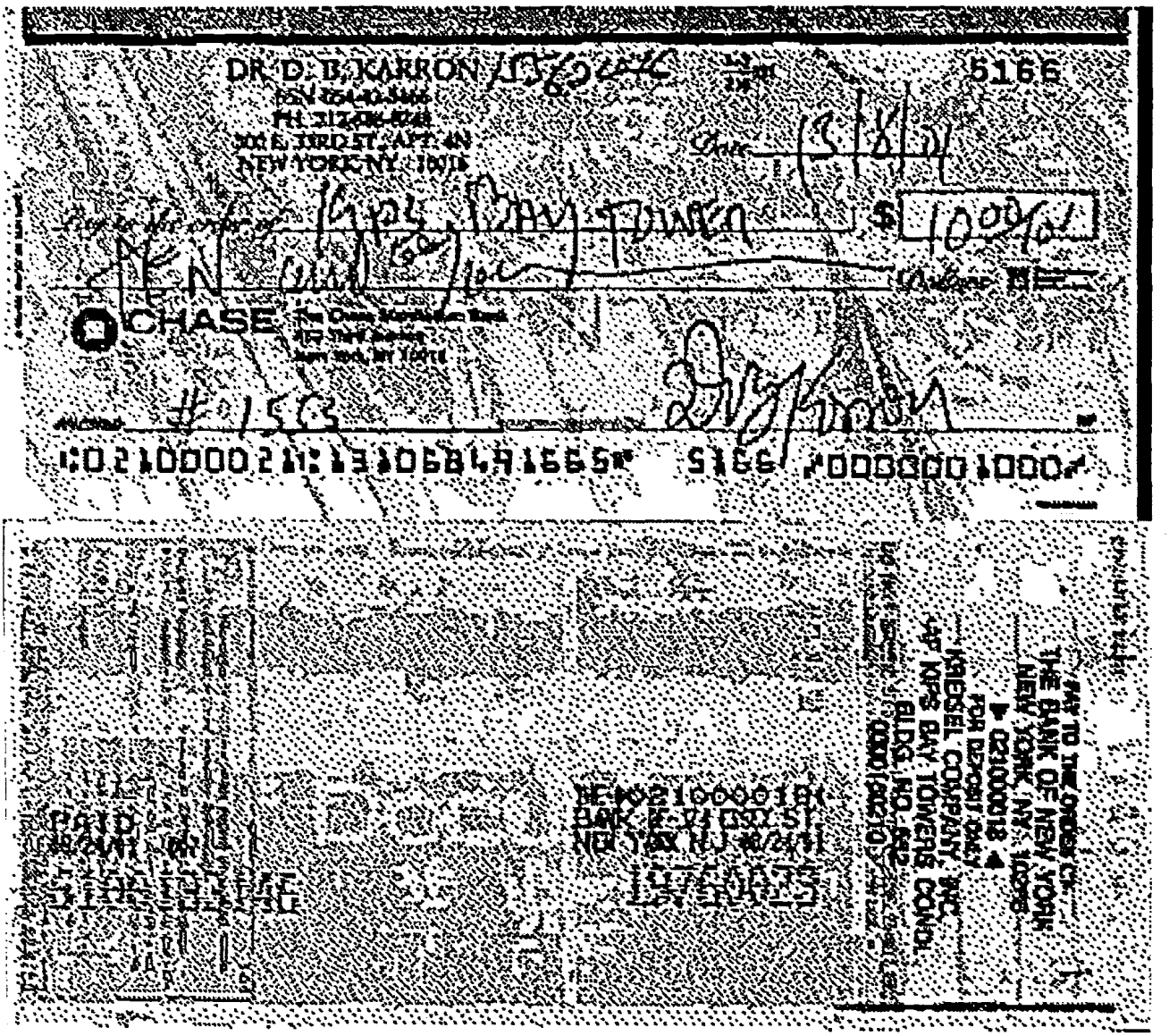
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030350769 Posting date 23-AUG-01



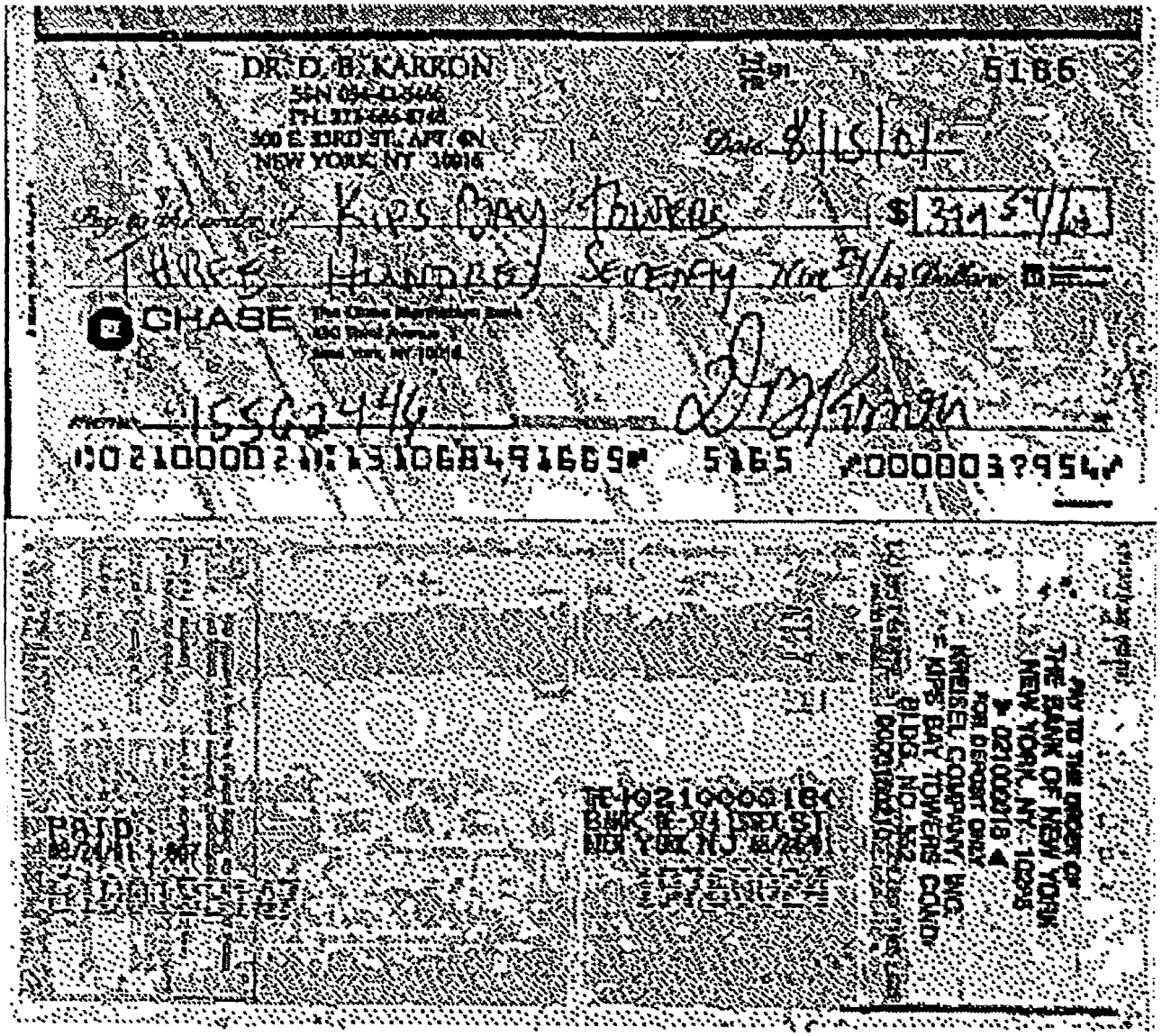
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012862052 Posting date 24-AUG-01



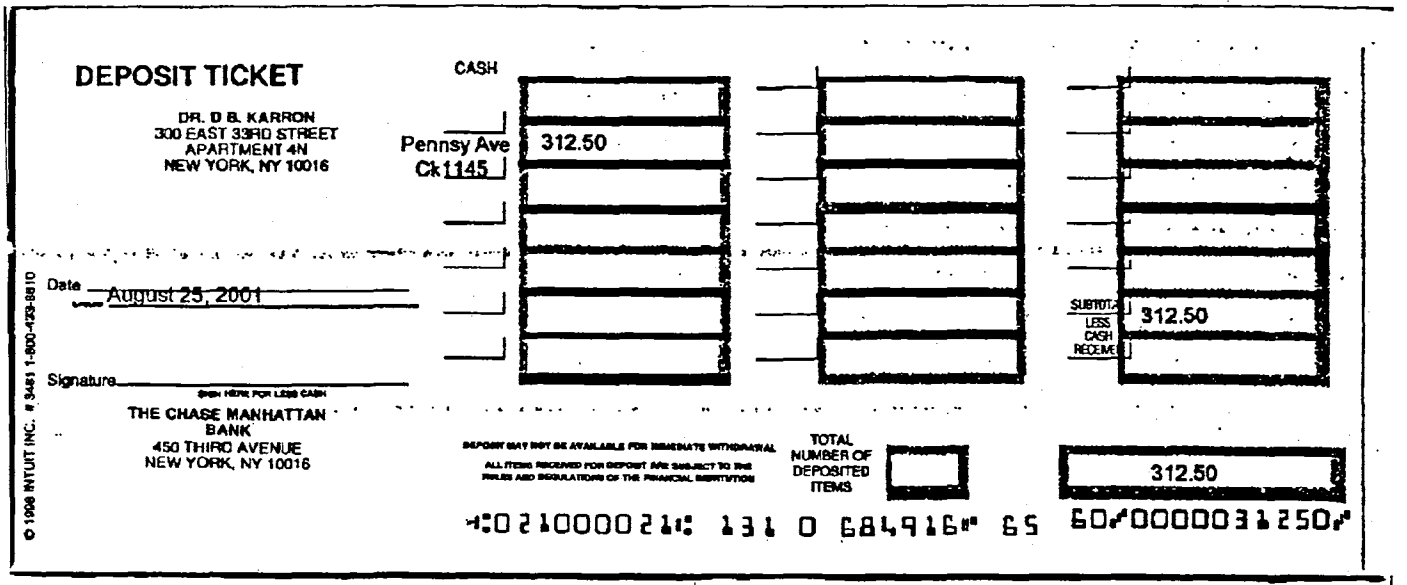
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012862054 Posting date 24-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012862055 Posting date 24-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0057725069 Posting date 27-AUG-01



DEPOSIT TICKET

DR. D B. KARRON
300 EAST 33RD STREET
APARTMENT 4N
NEW YORK, NY 10016

CASH

Pennsy Ave 312.50
Ck 1145

SUBTOTAL 312.50
LESS CASH RECEIVED

Date August 25, 2001

Signature

SIGN HERE FOR LESS CASH

THE CHASE MANHATTAN BANK
450 THIRD AVENUE
NEW YORK, NY 10016

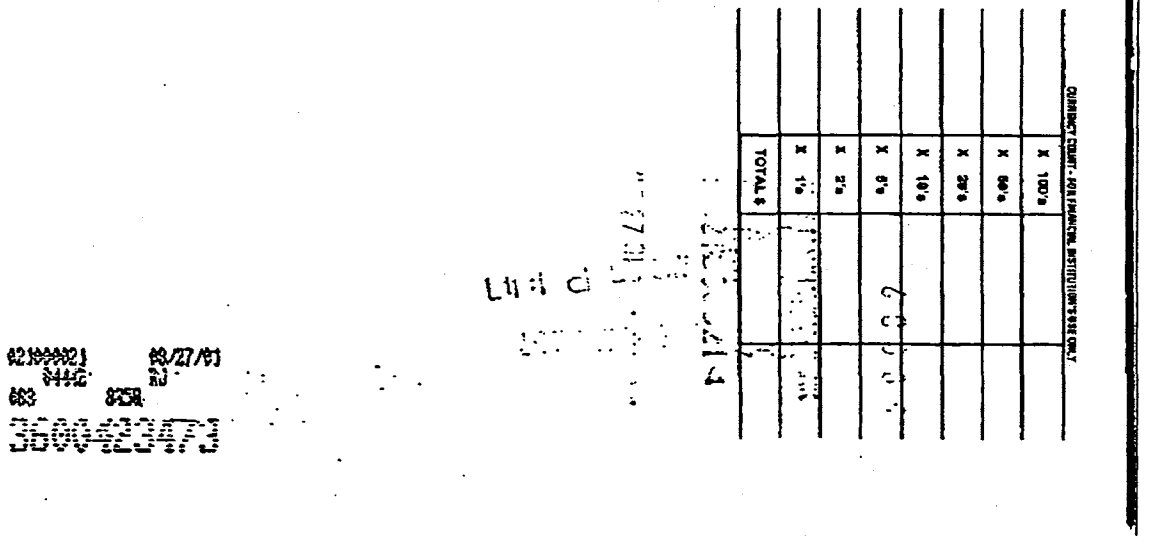
DEPOSIT MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
ALL ITEMS RECEIVED FOR DEPOSIT ARE SUBJECT TO THE RULES AND REGULATIONS OF THE FINANCIAL INSTITUTION

TOTAL NUMBER OF DEPOSITED ITEMS

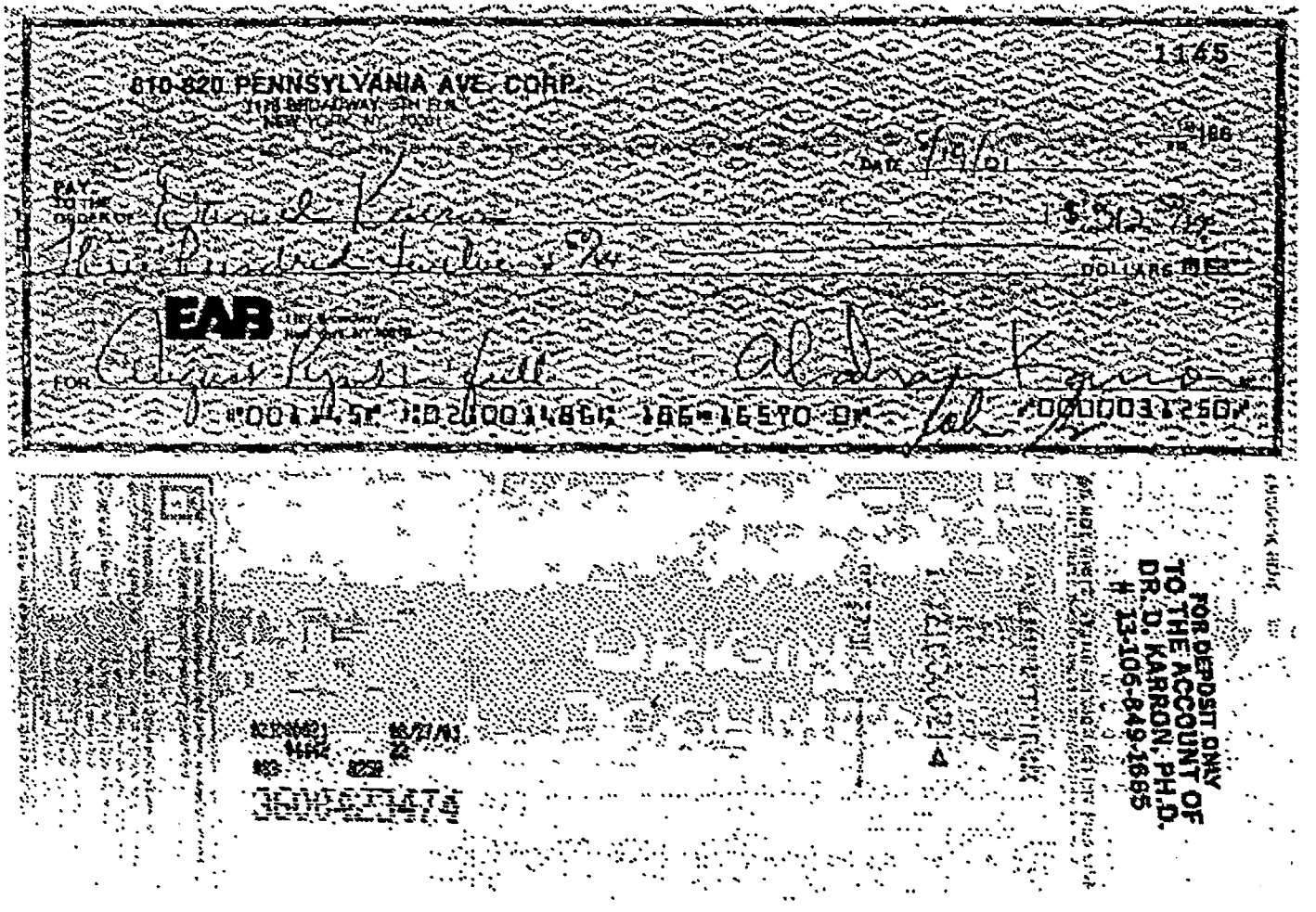
312.50

⑆021000021⑆ 131 0 684916⑈ 65 60⑈00000312 50⑈

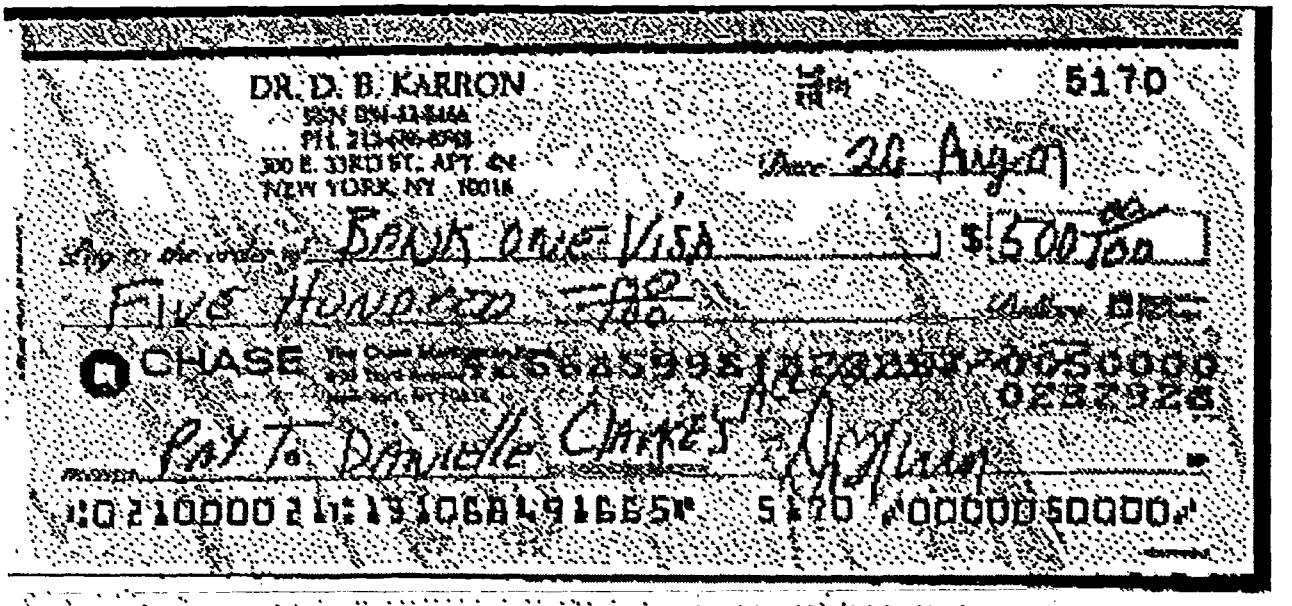
© 1998 INTUIT INC. # 3481 1-800-433-8810



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036423474 Posting date 27-AUG-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0032501641 Posting date 29-AUG-01



DR. D. B. KARRON
300 E. 33RD ST. APT. 6N
NEW YORK, NY 10016

5170

Date 26 Aug 01

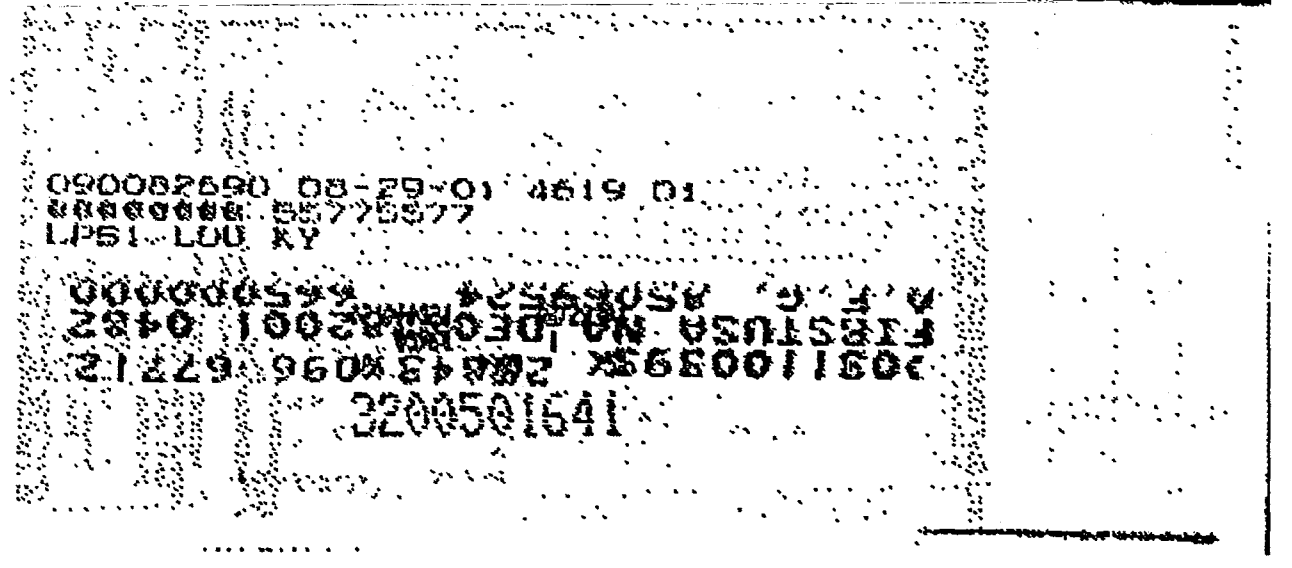
Pay to the order of Bank One Visa $ 500.00

Five Hundred ~~00~~ /100

CHASE

Pay To Danielle Chikes

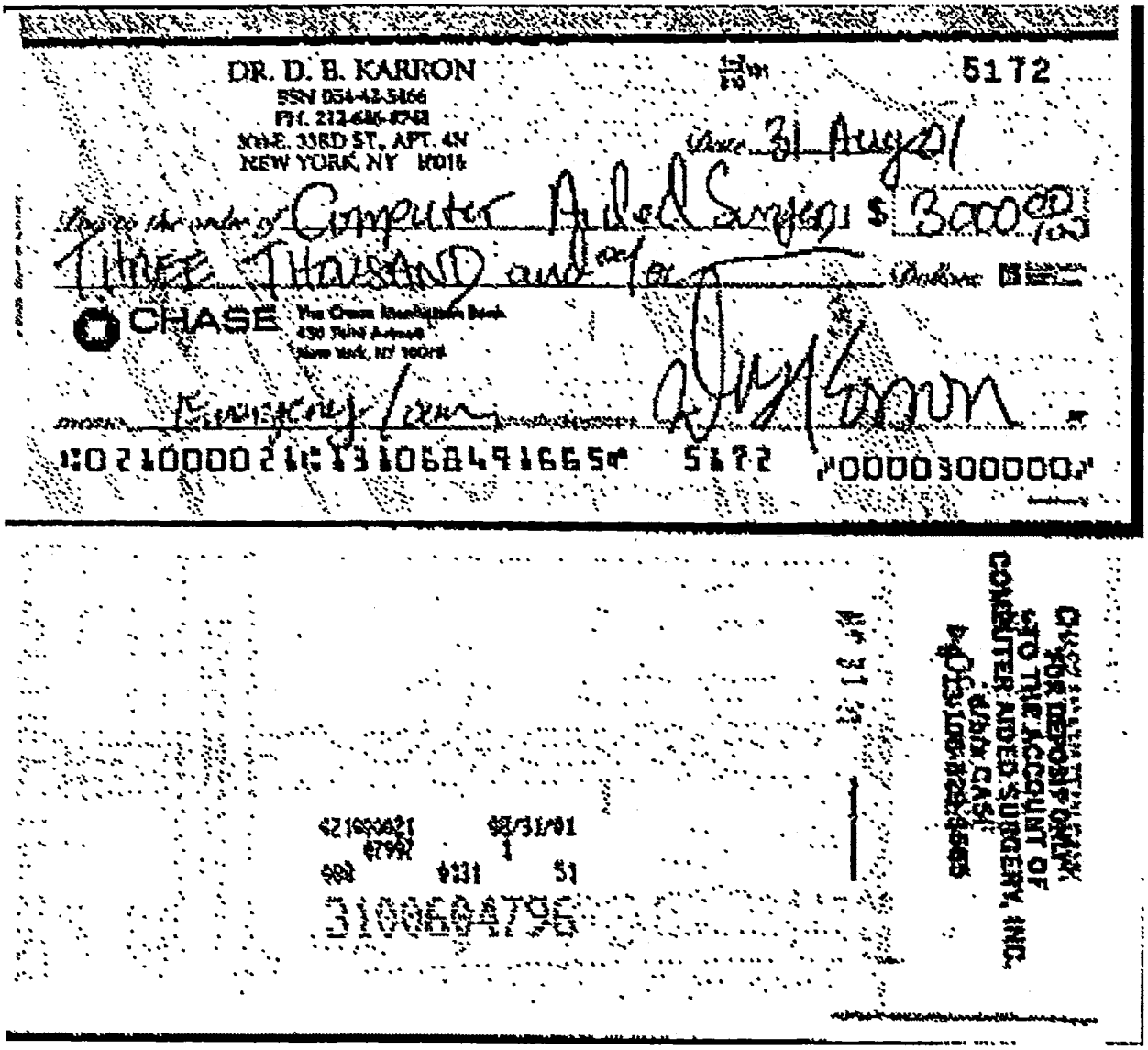
:021000021: 1910684916655 5170 000000500000



090082690 08-29-01 4619 01
LPS1-LOU KY

3200501541

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0031604796 Posting date 31-AUG-01



DR. D. B. KARRON
SSN 054-42-5466
PH. 212-686-6748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5172

Date 31 Aug 01

Pay to the order of Computer Aided Surgery $ 3000.00

Three Thousand and 00/100

CHASE The Chase Manhattan Bank
430 Park Avenue
New York, NY 10022

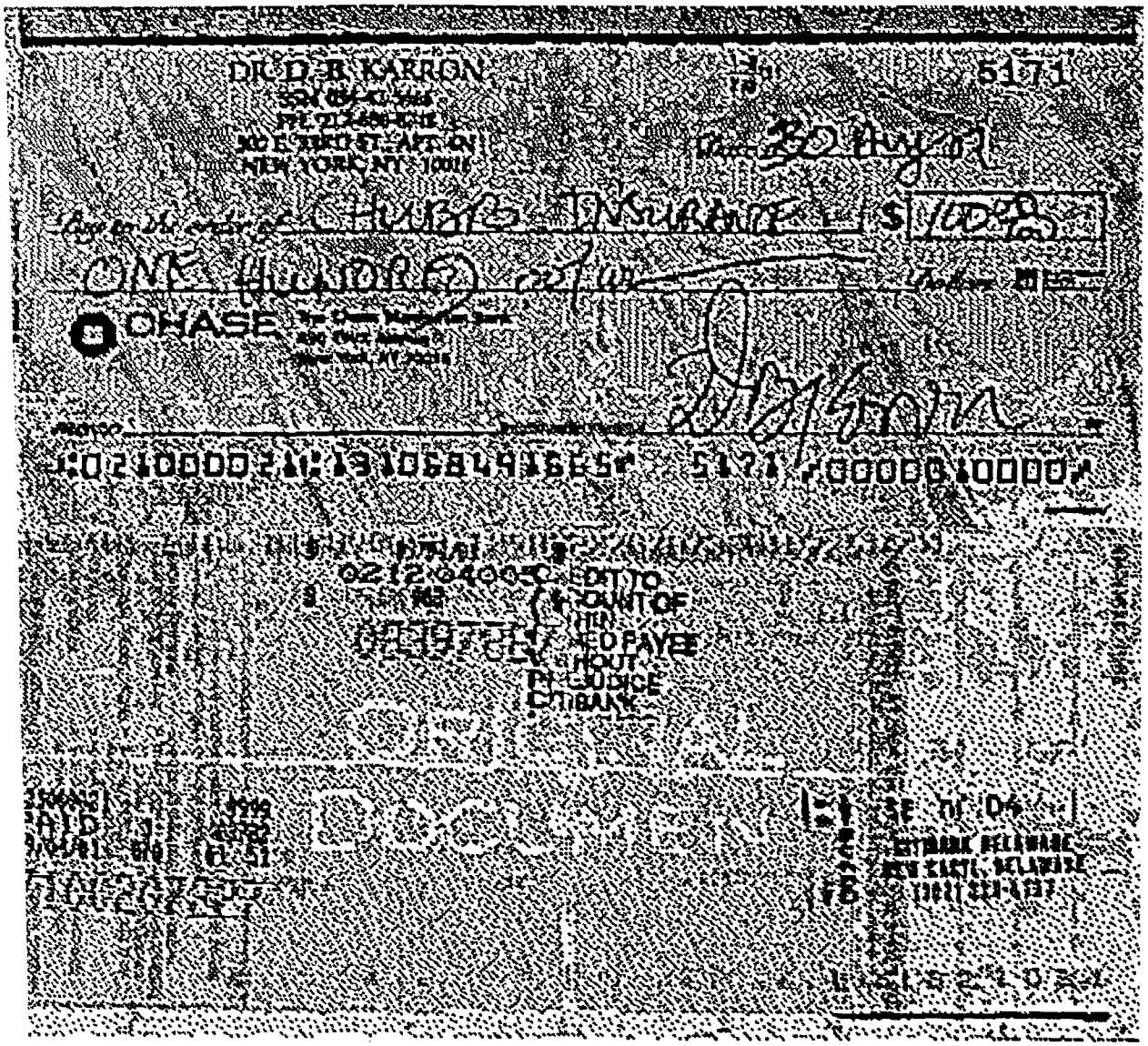
For Deposit Only

⑆021000021⑆ 931068491665⑈ 5172 ⑈000003000000⑈

⑆021000021⑆ 08/31/01 1
⑈000 0931 51
310068491665

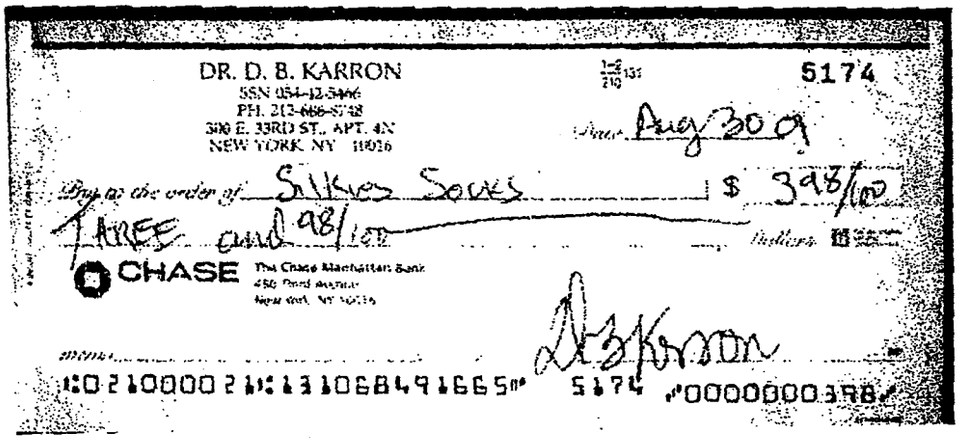
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
CHASE MANHATTAN BANK

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071207227 Posting date 04-SEP-01



20-AUG-04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0062278405 Posting date 05-SEP-01



DR. D. B. KARRON
SSN 054-12-5406
PH. 212-666-5748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5174

Date Aug 30 09

Pay to the order of Silvios Soves $ 398/100

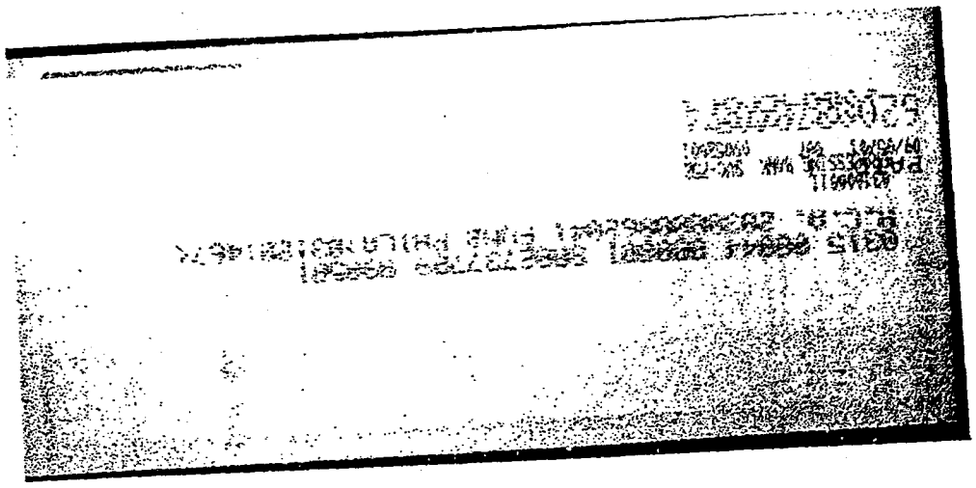
THREE and 98/100 Dollars

CHASE The Chase Manhattan Bank
450 Park Avenue
New York, NY 10022

Memo

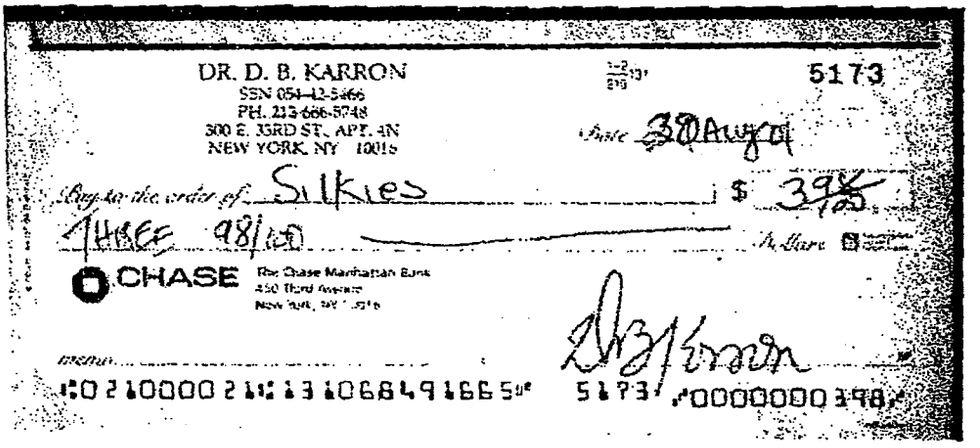
Dr Karron

⑆021000021⑆ 310684916650 5174 ⑈0000000398⑈



20-AUG-04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0062278406 Posting date 05-SEP-01



DR. D. B. KARRON
SSN 054-42-5466
PH. 212-666-5748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5173

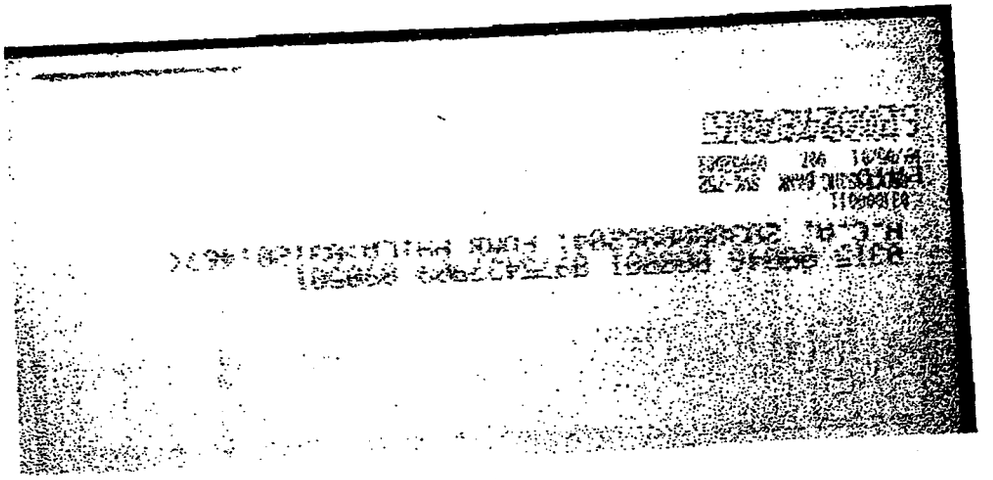
Date 30Aug04

Pay to the order of Silkies $ 398.00

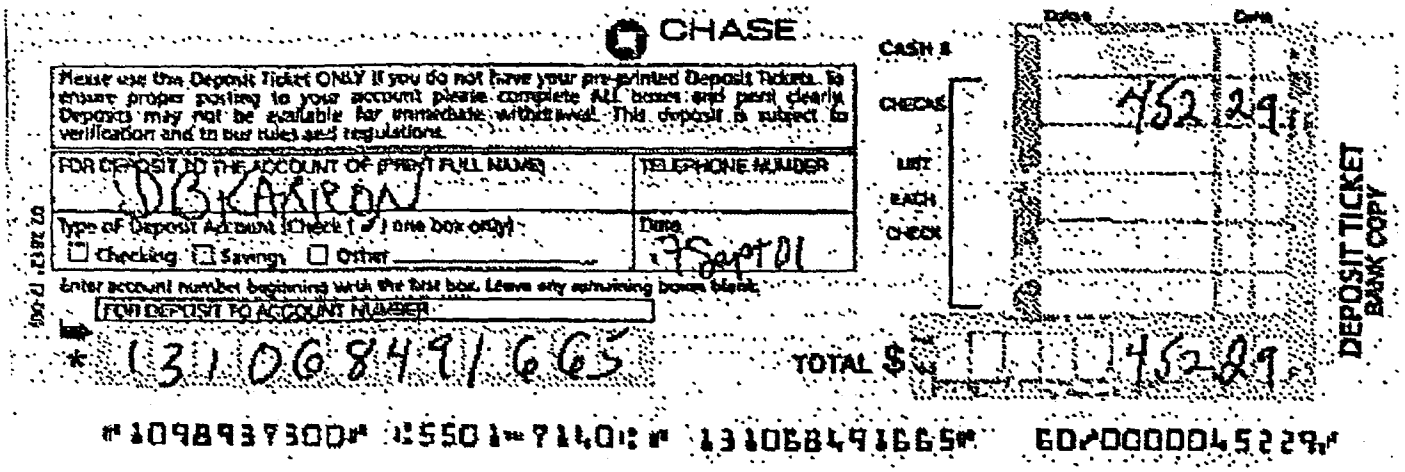
THREE 98/100

CHASE The Chase Manhattan Bank
450 Third Avenue
New York, NY

⑆021000021⑆ 13106849166 5⑈ 5173 ⑈0000000398⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036704405 Posting date 10-SEP-01


CHASE

Please use this Deposit Ticket ONLY if you do not have your pre-printed Deposit Tickets. To ensure proper posting to your account please complete ALL boxes and print clearly. Deposits may not be available for immediate withdrawal. This deposit is subject to verification and to our rules and regulations.

FOR DEPOSIT TO THE ACCOUNT OF (PRINT FULL NAME): DEBRA KAIRDOLF

TELEPHONE NUMBER

Type of Deposit Account (Check [✓] one box only): ☐ Checking ☐ Savings ☐ Other

Date: 9Sept01

Enter account number beginning with the first box. Leave any remaining boxes blank.

FOR DEPOSIT TO ACCOUNT NUMBER

* 131068491665

CASH $

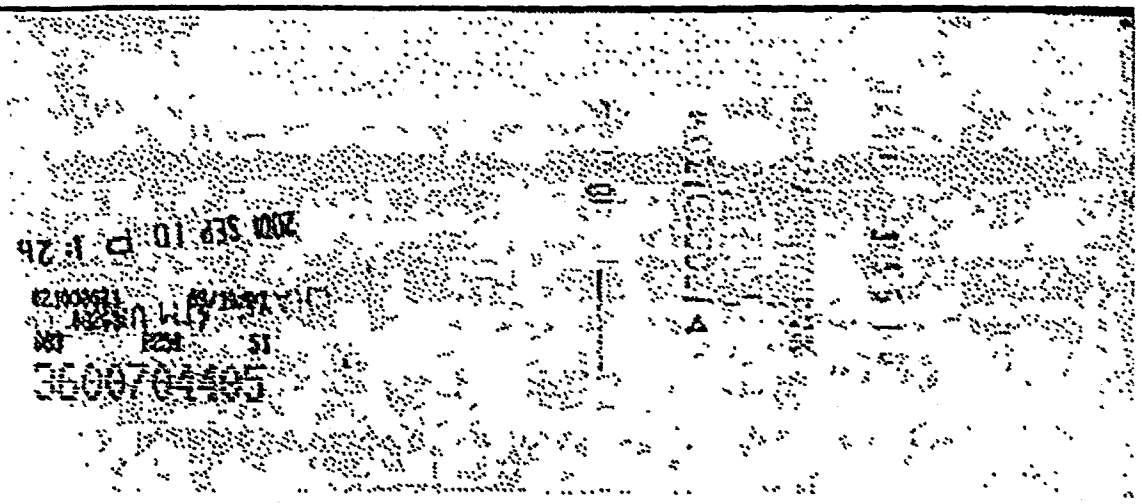
CHECKS: 452 29

LIST EACH CHECK

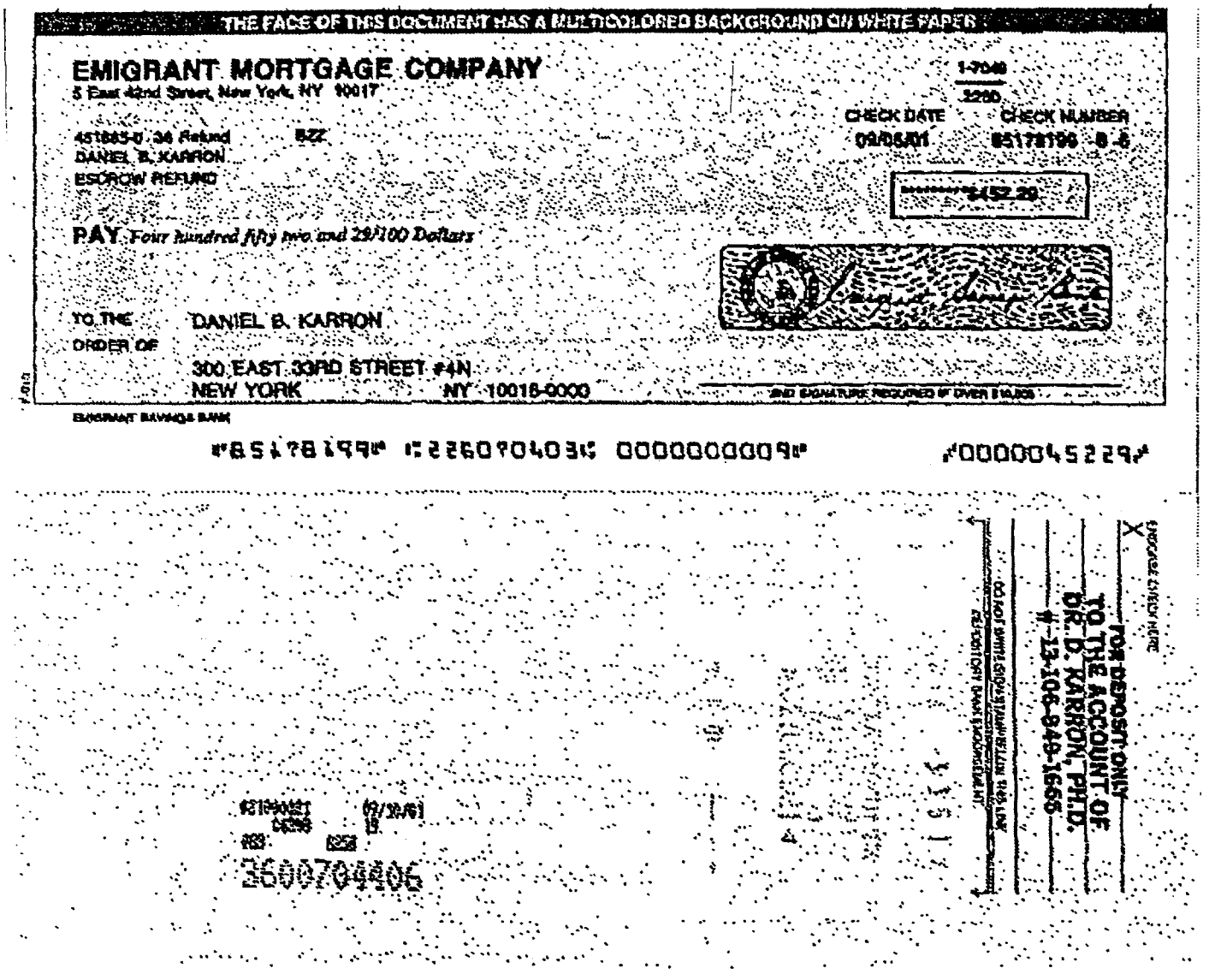
TOTAL $ 452 29

DEPOSIT TICKET
BANK COPY

⑈109893730⑈ ⑆550⑆ 7140⑆ ⑈ 131068491665⑈ 60 00000452 29⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0036704406 Posting date 10-SEP-01



THE FACE OF THIS DOCUMENT HAS A MULTICOLORED BACKGROUND ON WHITE PAPER

EMIGRANT MORTGAGE COMPANY
5 East 42nd Street, New York, NY 10017

1-7040
3280

CHECK DATE 09/05/01 CHECK NUMBER 85178199

451885-0 36 Refund BZZ
DANIEL B. KARRON
ESCROW REFUND

$452.29

PAY Four hundred fifty two and 29/100 Dollars

TO THE ORDER OF DANIEL B. KARRON
300 EAST 33RD STREET #4N
NEW YORK NY 10016-0000

2ND SIGNATURE REQUIRED IF OVER $10,000

EMIGRANT SAVINGS BANK

⑈85178199⑈ ⑆226070403⑆ 0000000009⑈ ⑈000004522⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1666

DO NOT WRITE, STAMP OR SELLOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE ONLY HERE

X

3500704406

131-00131-B008-00131- -002-1-01-0013-10 -

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 8

"Seeking Stability with Professional Fund Management"

Consider the **JPMorgan Federal Money Market Fund** and get a competitive yield while keeping more of what you earn.

Invest Today! Call 1-800-CHASE24 or contact your Relationship Manager.

Securities and investment advisory services are offered through Chase Investment Services Corp. (CISC). CISC, a member of NASD/SIPC, is an affiliate of The Chase Manhattan Bank.

NOT FDIC INSURED	May lose value No bank guarantee

JPMorgan Funds are offered by prospectus.

The distributor of the JPMorgan Funds is J.P. Morgan Fund Distributors, Inc. which is not affiliated with The Chase Manhattan Bank or its affiliates. The Chase Manhattan Bank and its affiliates receive compensation from the JPMorgan Funds for providing services.

An investment in the JPMorgan Money Market Funds is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the Funds seek to preserve the value of your investment at $1.00 per share, it is possible to lose money by investing in the Funds.

©2001 J.P.Morgan Chase and Co. All rights reserved.

Summary of Accounts - The Chase Manhattan Bank

	Checking and Savings	Account Number	Opening Balance	Ending Balance
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 102.35	$ 2,878.51
	Select High Yield Savings	131-6062954-01	$ 400.15	$ 200.28
	Total		**$ 502.50**	**$ 3,078.79**

		Account Number	As of	Available Credit	Balance Owed
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	10/11	$ 125.00	$ 3,875.00
	Total			**$ 125.00**	**$ 3,875.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Use your Chase debit card and leave your checks at home.

Whether it's a weekend away, an evening out, or everyday purchases like dry cleaning, groceries or gas, using your Chase debit card is easier than writing checks, and safer than carrying cash. Just present your card to the merchant, sign your receipt and go--it's that easy!

Your Chase debit card–use it to shop wherever MasterCard(R) is accepted!

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary

Opening Balance	$ 102.35	Average Balance	$ 258.67
Deposits and Credits	$ 9,169.84	Interest Earned for 28 Day(s)	$ 0.08
Checks, Withdrawals and Debits	$ 6,393.68	Annual Percentage Yield Earned	0.34%
Ending Balance	**$ 2,878.51**	Interest Credited in 2001	$ 1.72
		Interest Rate(s):	09/14 to 09/20 at 0.50% 09/21 to 10/11 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
09/17	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 155.87
09/18	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,519.25
09/20	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 449.94
09/21	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 395.00
09/24	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 496.48
09/25	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 113.22
09/26	ATM / Quick Drop Deposit	$ 156.25
09/28	Deposit	$ 500.00
10/01	ATM Transfer From Sav # 131-6062954-01 On 10/01 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 006269	$ 200.00
10/01	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 83.75
10/04	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 20.00
10/09	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 80.00
10/10	Mbna America Direct Dep 101001 Dr. D B Karron	$ 5,000.00
10/11	Interest Credit	$ 0.08
Total		**$ 9,169.84**

Withdrawals and Debits

Date	*Description*	*Amount*
09/14	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
09/17	Bankcard Div. Fbcweb Pmt 091701 418409197311963	$ 228.22
09/20	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 100.00
09/20	Mbna America Online Pmt 092001 054425466	$ 224.97
09/20	Mbna America Online Pmt 092001 054425466	$ 224.97
09/21	ATM Withdrawal On 09/21 349 Fifth Ave, NY, NY (00003/06) Card # 5113 7300 0387 3283; Serial # 001063	$ 60.00
09/25	Discover Smart Chk 092501 601129881651410	$ 103.22
09/28	Insufficient Funds Service Fee	$ 20.00
10/01	ATM Withdrawal On 10/01 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 006270	$ 20.00

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Withdrawals and Debits

Date	Description	Amount
10/04	ATM Withdrawal On 10/04 770 Lexington Ave, NY, NY (00036/03) Card # 5113 7300 0387 3283; Serial # 001090	$ 20.00
10/09	Insufficient Funds Service Fee	$ 20.00
10/09	ATM Withdrawal On 10/06 450 Third Ave, NY, NY (00131/05) Card # 5113 7300 0387 3283; Serial # 000501	$ 60.00
10/11	Mbna America Online Pmt 101101 054425466	$ 101.55
10/11	Federal Withholding Debit	$ 0.02
Total		**$ 1,212.95**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1006	10/11	$ 2,000.00	5177	09/21	$ 335.00	5180	09/28	$ 900.00
5175*	09/18	$ 1,319.25	5178	09/18	$ 200.00	5181	10/11	$ 20.00
5176	09/24	$ 396.48	5179	09/25	$ 10.00			
Total (8 checks)								**$ 5,180.73**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
09/14	$ 72.35	09/24	$ 0.00	10/04	$ 0.00
09/17	$ 0.00	09/25	$ 0.00	10/09	$ 0.00
09/18	$ 0.00	09/26	$ 156.25	10/10	$ 5,000.00
09/20	$ 100.00-	09/28	$ 263.75-	10/11	$ 2,878.51
09/21	$ 100.00-	10/01	$ 0.00		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 400.15	Average Balance	$ 322.42
Deposits and Credits	$ 0.19	Interest Earned for 28 Day(s)	$ 0.19
Checks, Withdrawals and Debits	$ 200.06	Annual Percentage Yield Earned	0.77%
Ending Balance	**$ 200.28**	Interest Credited in 2001	$ 2.72
		Interest Rate(s):	09/14 to 09/17 at 0.90% 09/18 to 10/11 at 0.75%

Deposits and Credits

Date	Description	Amount
10/11	Interest Credit	$ 0.19
Total		**$ 0.19**

Withdrawals and Debits

Date	Description	Amount
10/01	ATM Transfer To Chk # 131-0684916-65 On 10/01 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 006269	$ 200.00
10/11	Federal Withholding Debit	$ 0.06
Total		**$ 200.06**

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select High Yield Savings

131-6062954-01

DANIEL KARROI

(continued)

Daily Balances

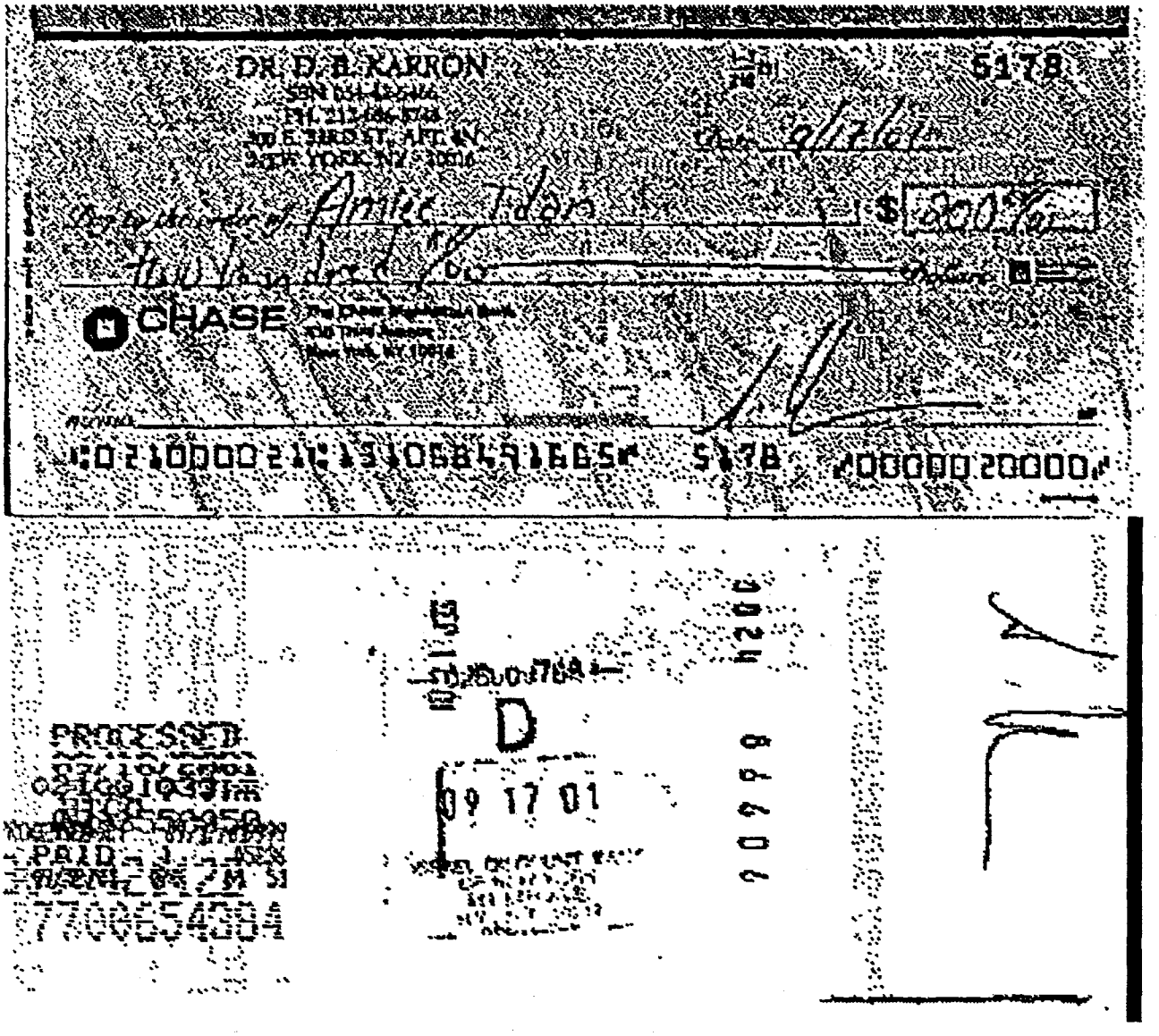
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
10/01	$ 200.15	10/11	$ 200.28		

Monthly Fee

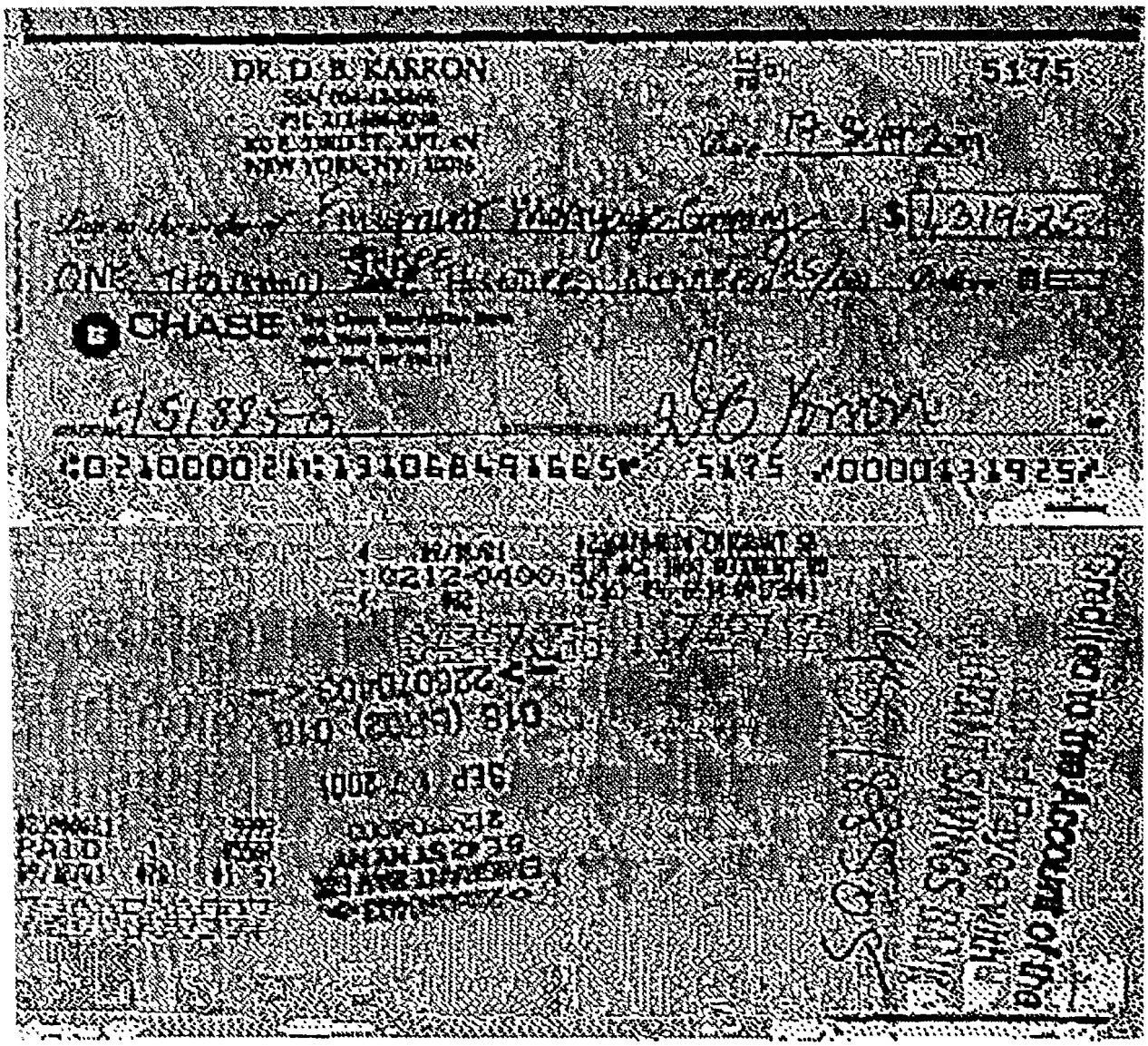
A $30.00 fee was deducted from your account on 09/14 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $4,456.09. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Chase Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

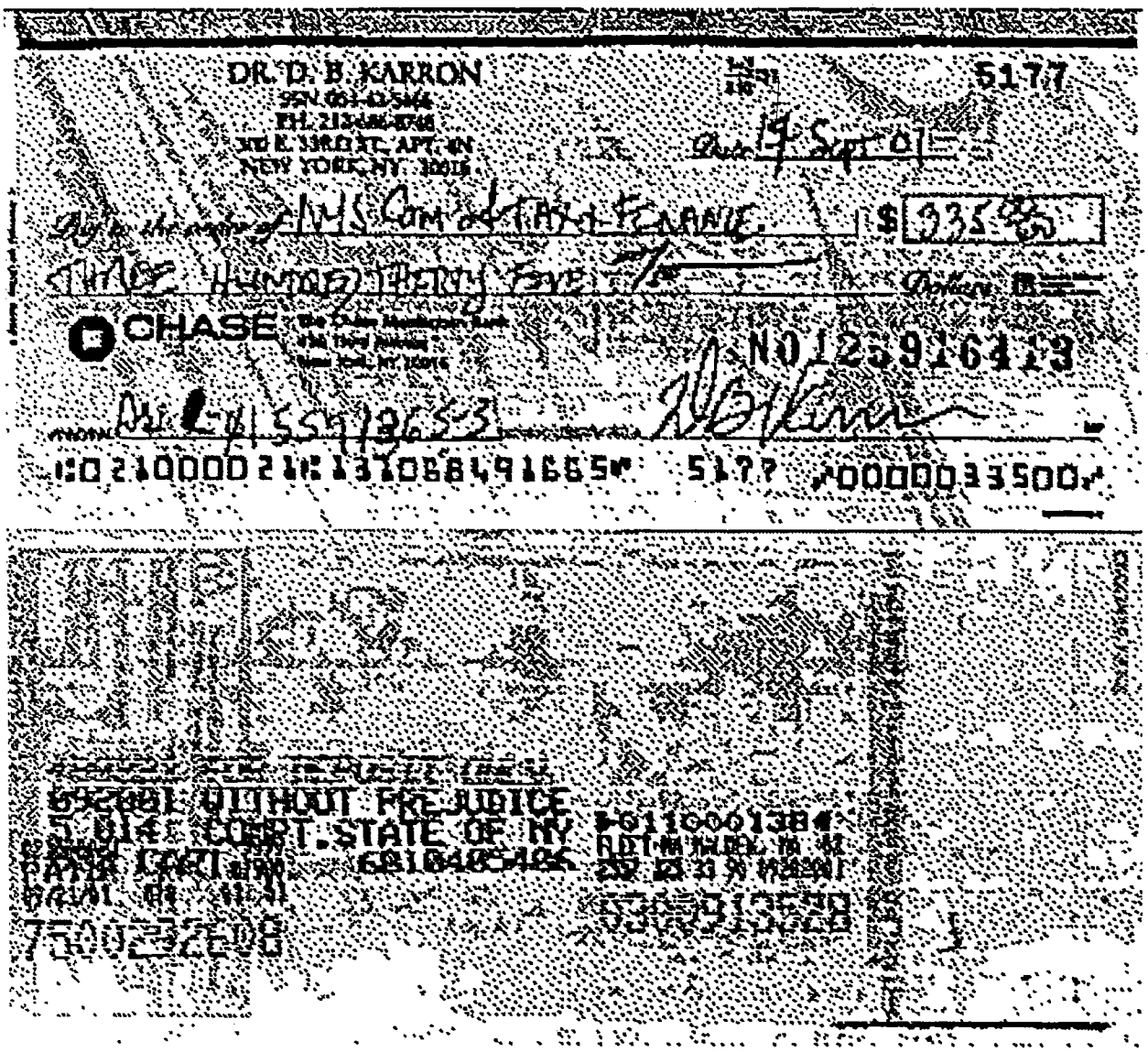
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077654384 Posting date 18-SEP-01



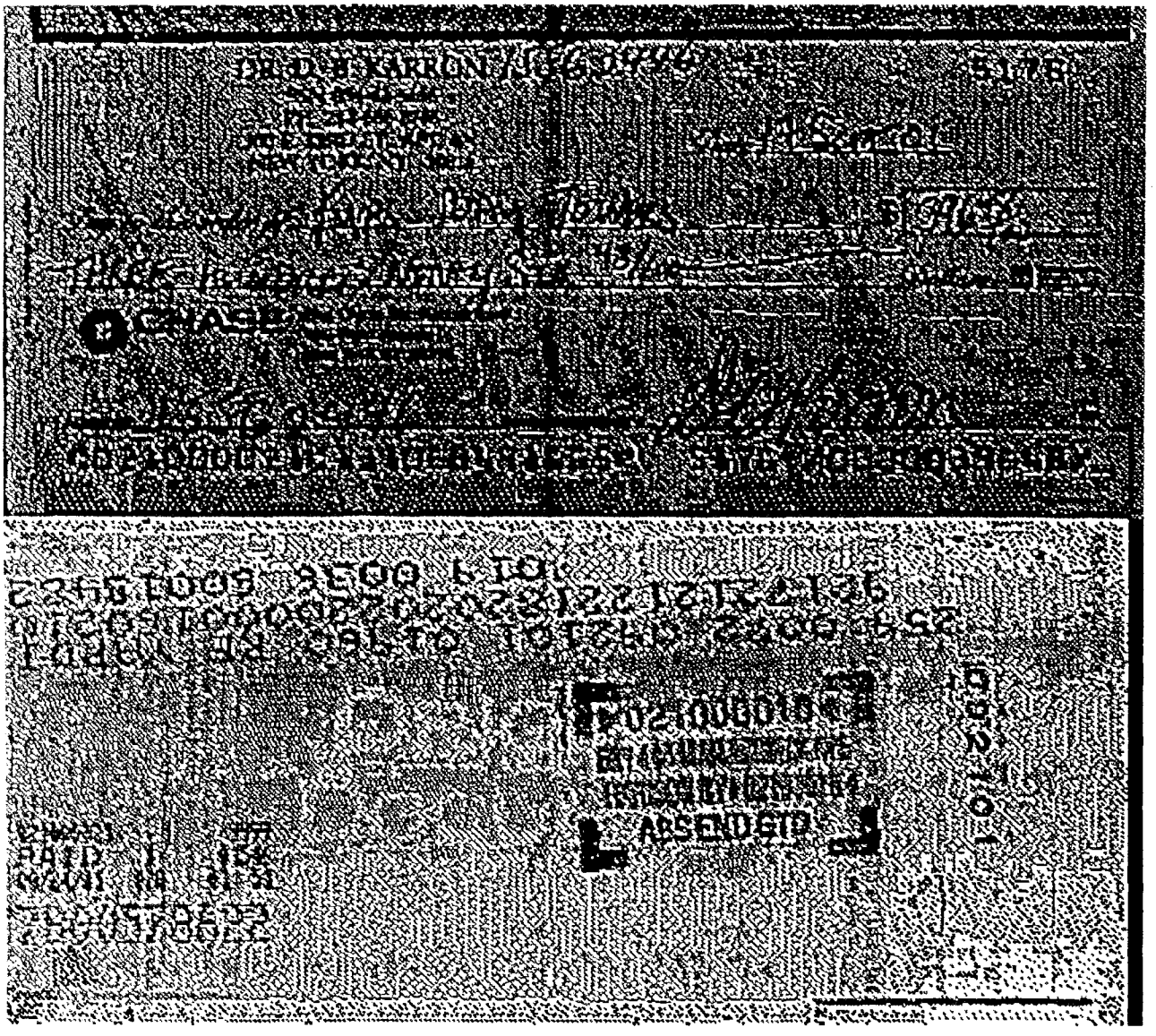
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072500997 Posting date 18-SEP-01



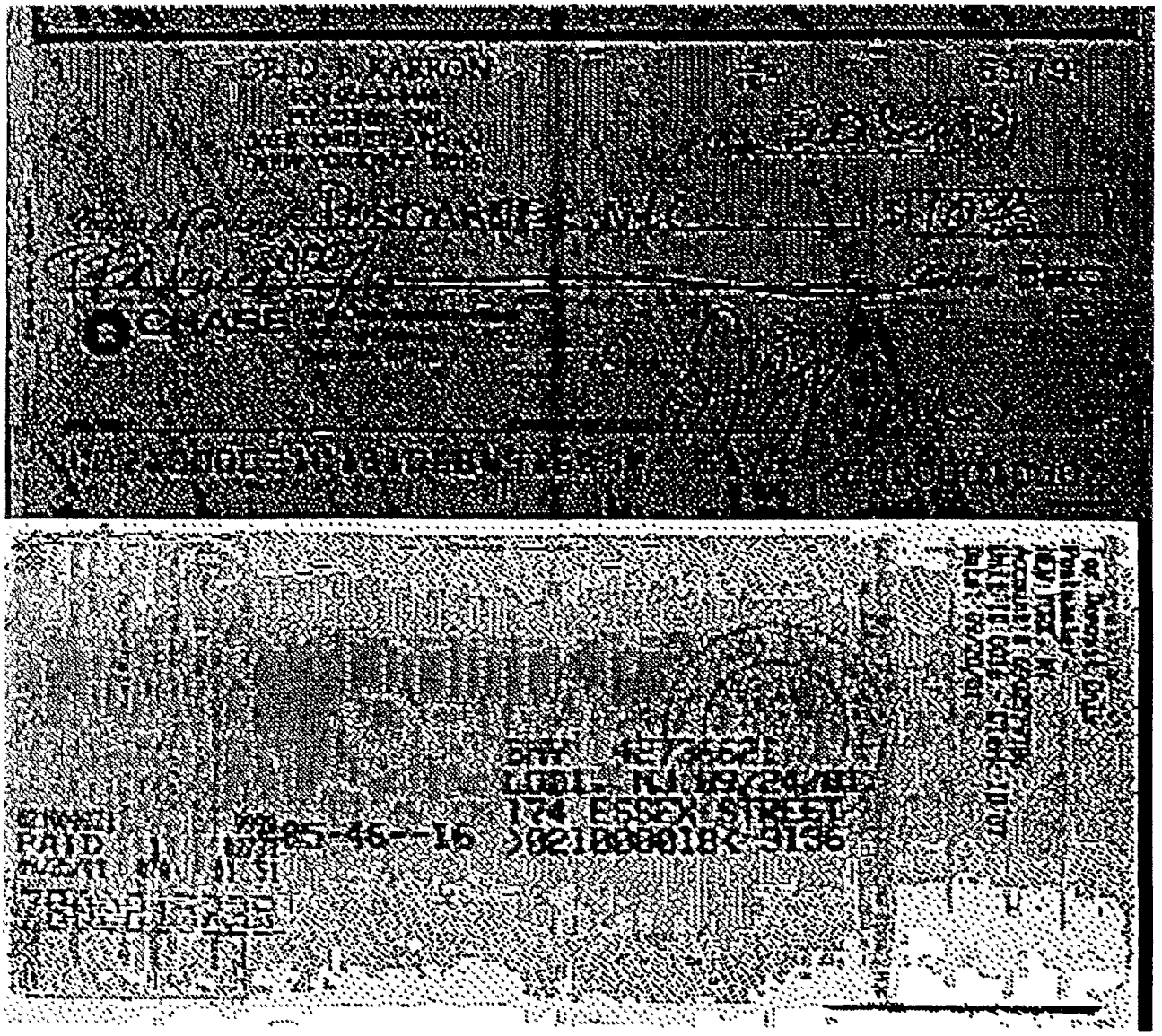
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075292608 Posting date 21-SEP-01



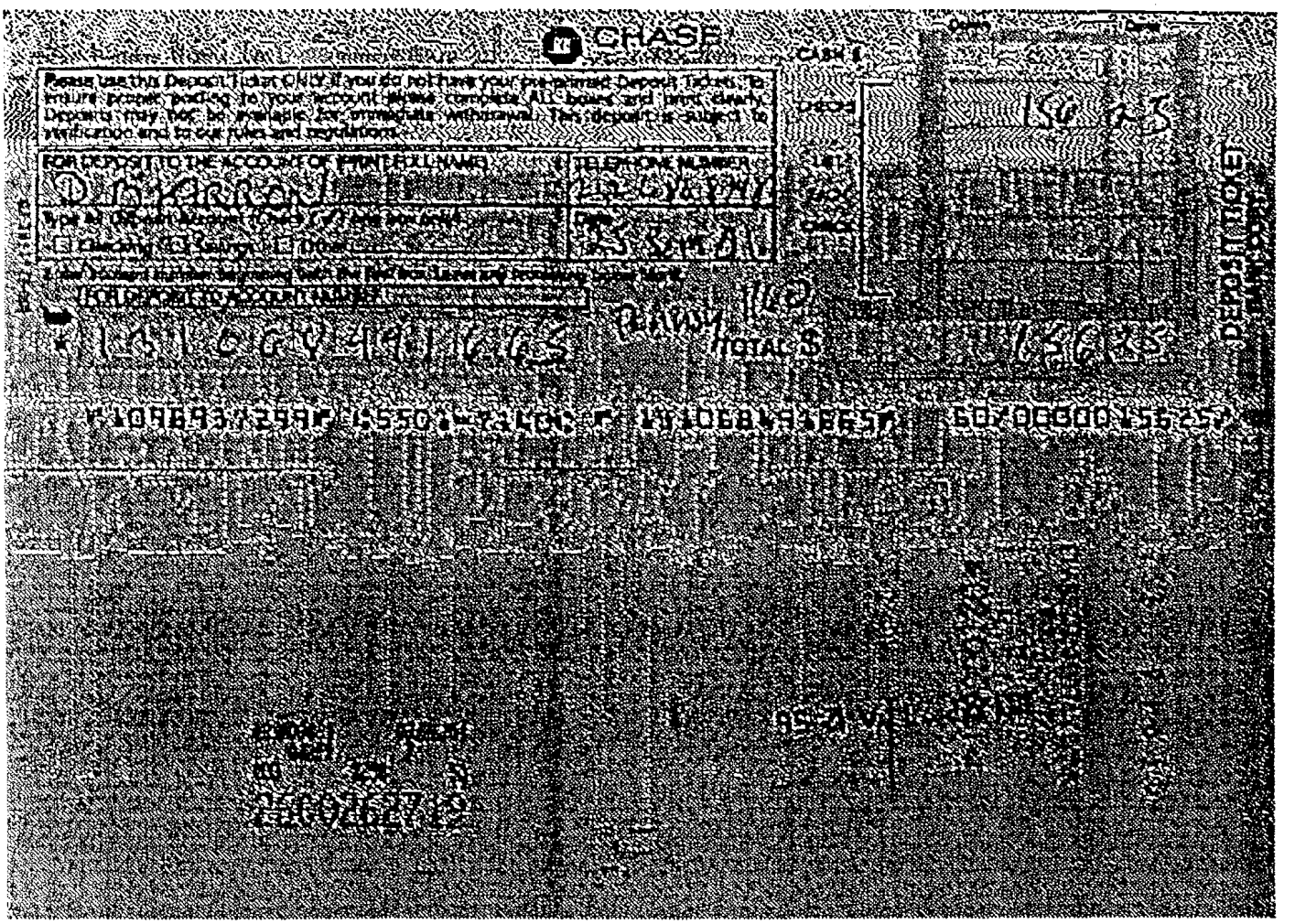
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078578622 Posting date 24-SEP-01



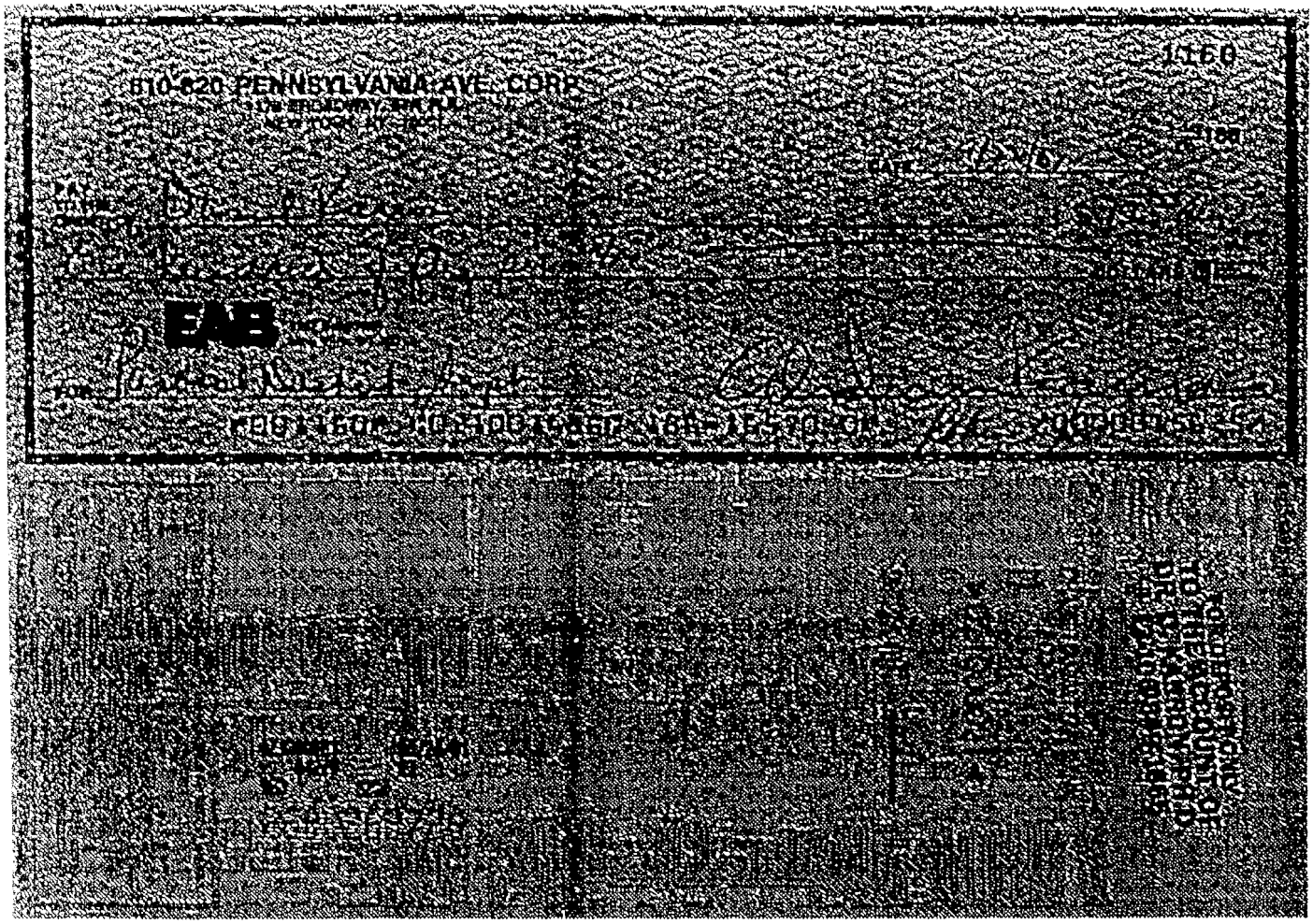
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078815235 Posting date 25-SEP-01



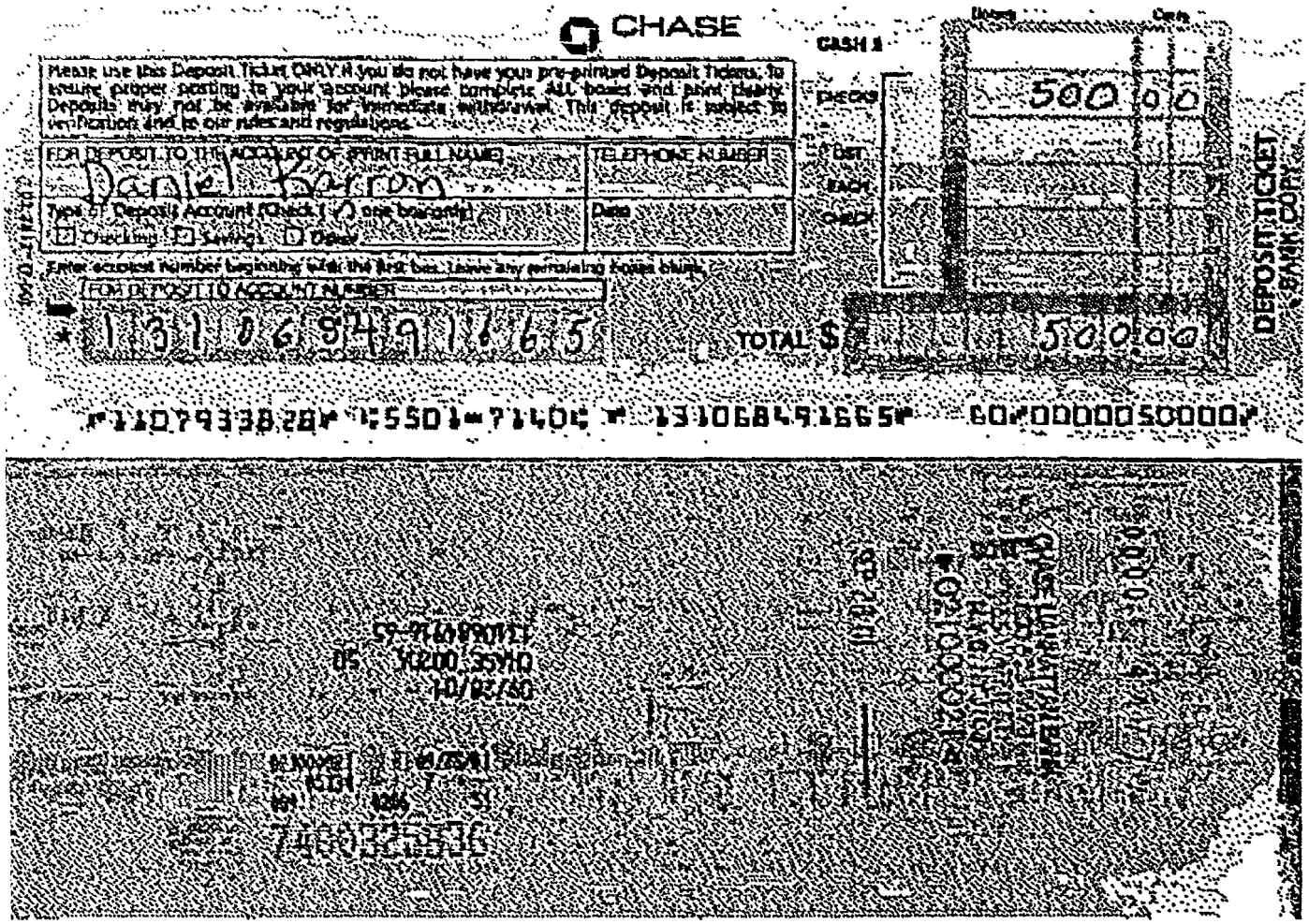
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0026262719 Posting date 26-SEP-01



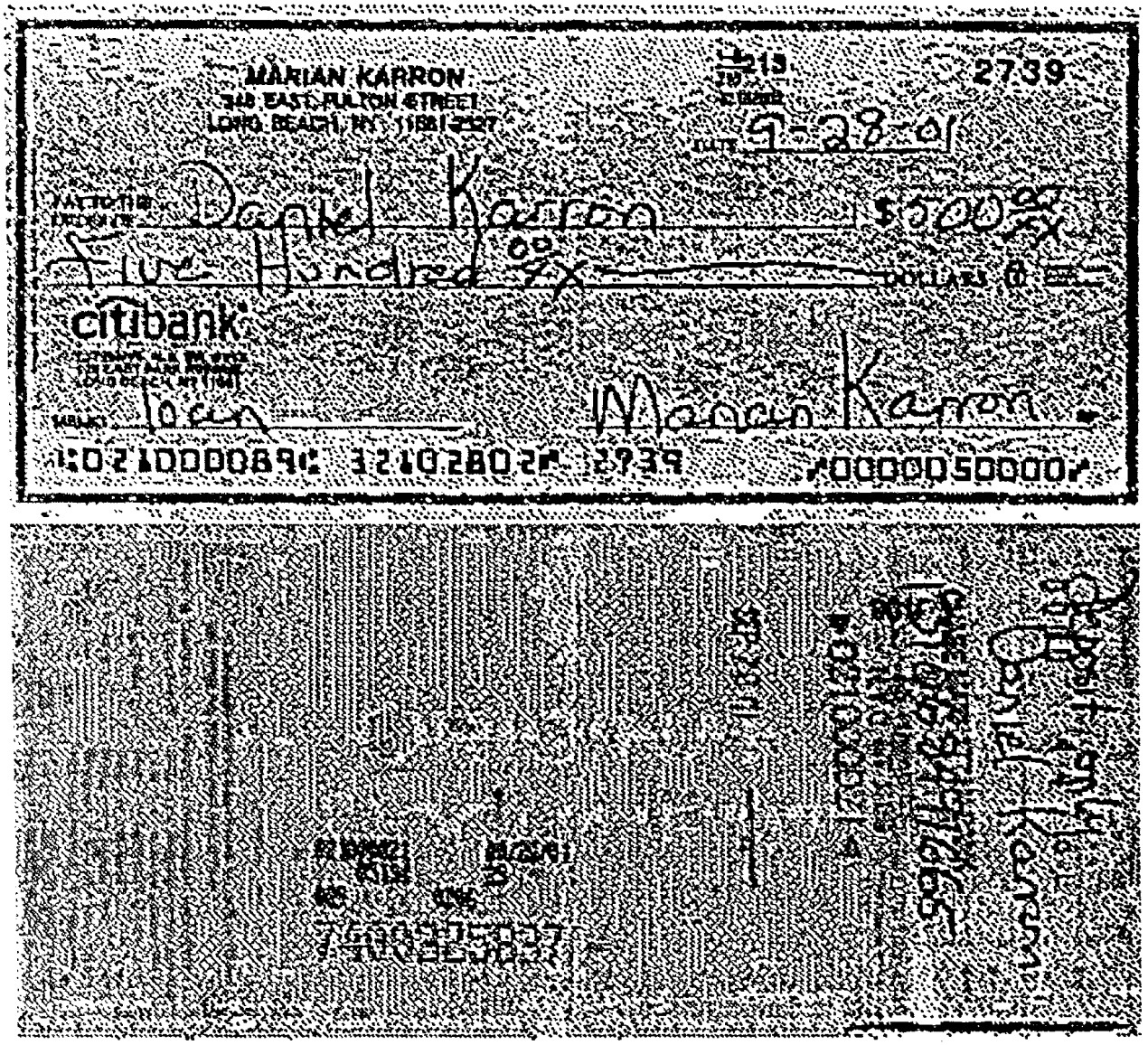
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0026262720 Posting date 26-SEP-01



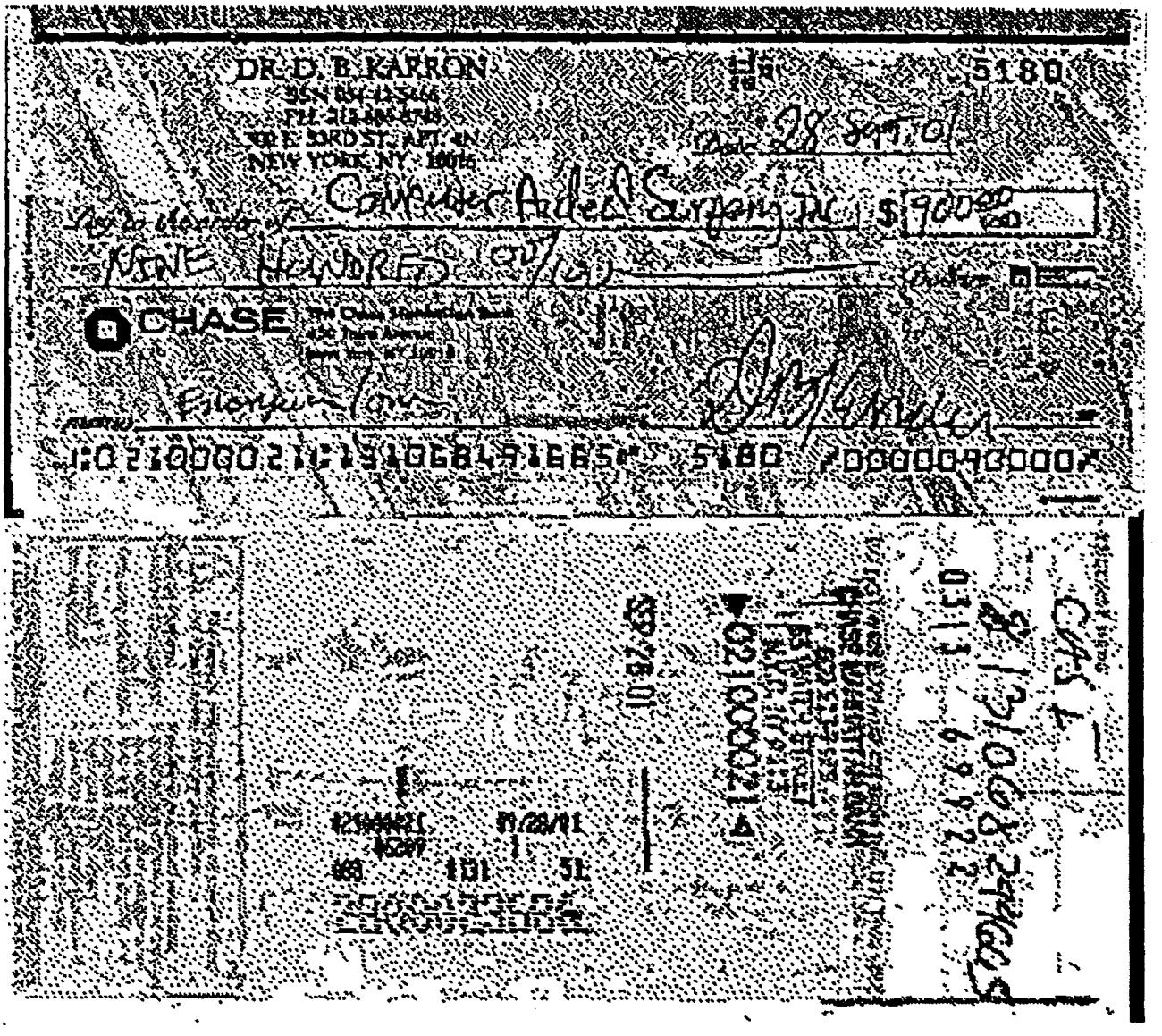
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074325836 Posting date 28-SEP-01



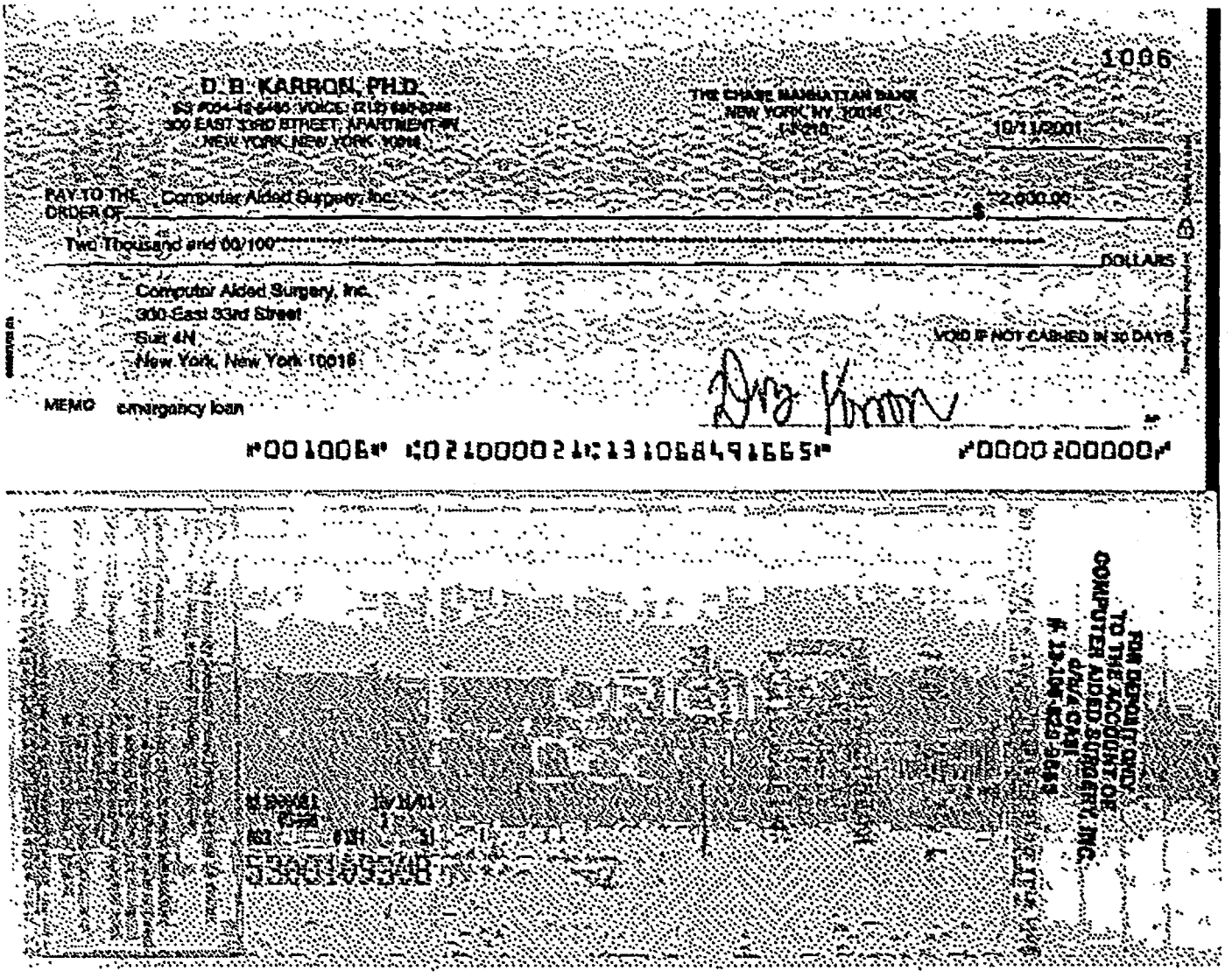
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074325837 Posting date 28-SEP-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028023686 Posting date 28-SEP-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053109308 Posting date 11-OCT-01



1006

D. B. KARRON, PH.D.
[illegible] VOICE: (212) [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
21-210

10/11/2001

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ 2,000.00

Two Thousand and 00/100 DOLLARS

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

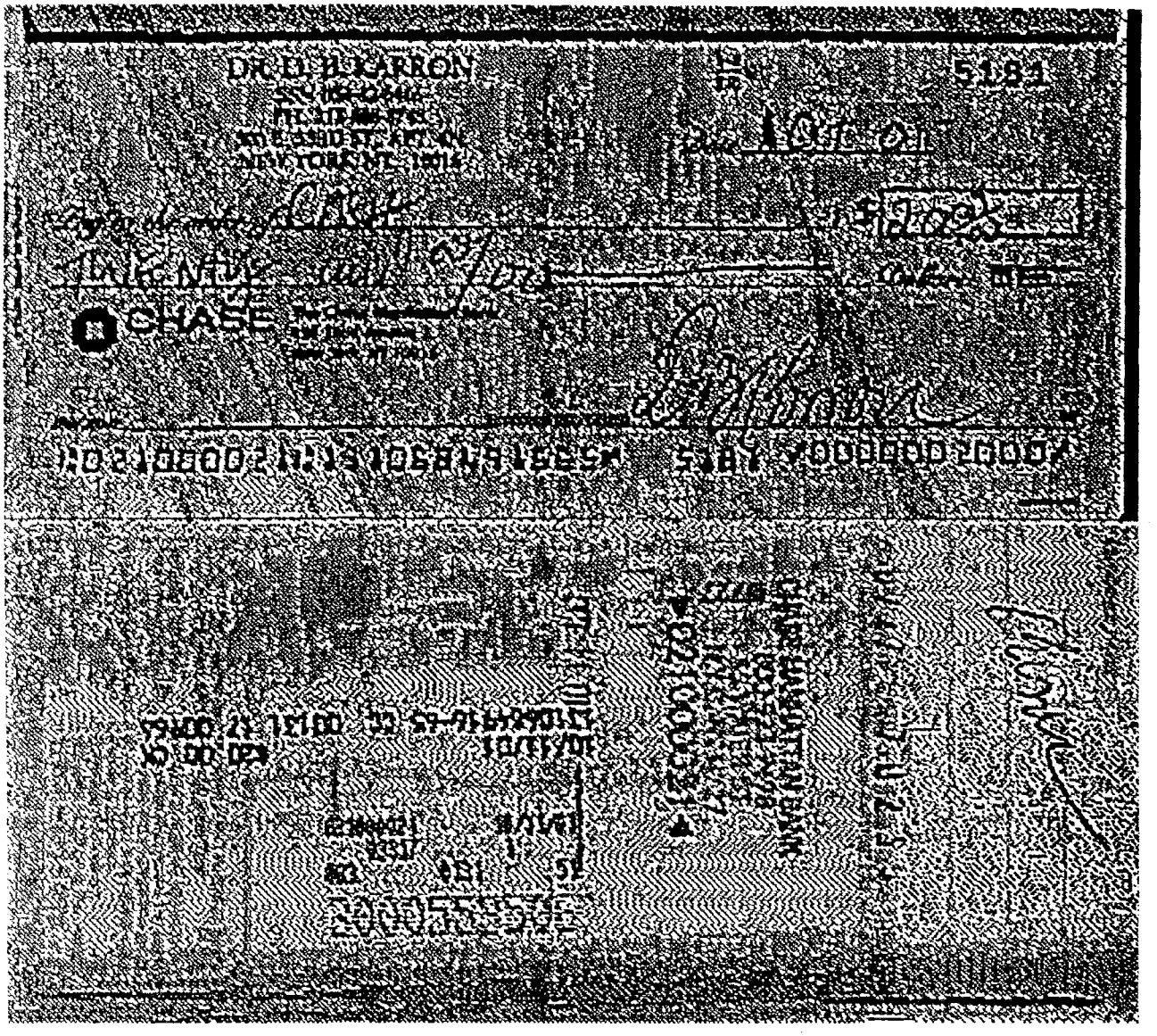
MEMO emergency loan

Dr. Karron

⑈001006⑈ ⑆021000021⑆ 13106849 1665⑈ ⑈0000200000⑈

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
COMPUTER AIDED SURGERY, INC.
[illegible]
A/C # 13-106-849 1665

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030553506 Posting date 11-OCT-01



131-00131-B008-00131- -002-1-01-0502-10 -

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

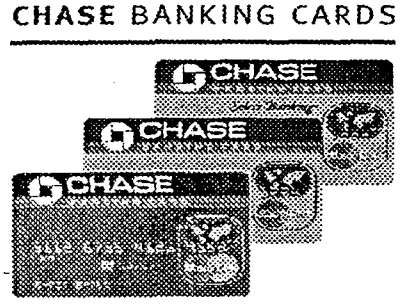
Select Banking®
Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 27

There's a Better Way to Shop This Holiday Season

Using your Chase Debit Card with the MasterCard® logo provides the **convenience** and **security** you'll want this season. When you use your Chase Debit Card for all your holiday purchases, you can:



Forget about holiday bills — your Chase Debit Card is accepted wherever MasterCard is accepted, and your **purchases are automatically deducted from your checking account.** So there's never any need to carry cash or write checks.

Easily track your expenses — all of your Chase Debit Card purchases are detailed on your Chase monthly checking account statement for easy budgeting.

Your Card also comes with a **Zero Liability** feature to protect you in case your Card is ever lost or stolen. **You won't be liable for purchases made by unauthorized individuals.**

Have a happy and safe holiday season, from Chase!

Summary of Accounts

	Checking and Savings	Account Number	Opening Balance	Ending Balance
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 2,878.51	$ 2,262.50
	Select High Yield Savings	131-6062954-01	$ 200.28	$ 5,001.09
	Total		**$ 3,078.79**	**$ 7,263.59**

		Account Number	As of	Available Credit	Balance Owed
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	11/13	$ 4,000.00	$ 0.00
	Total			**$ 4,000.00**	**$ 0.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0502-10 - Primary Account Number: 131-0684916-65

NOTICE OF LEGAL NAME CHANGE

On November 10, 2001 our legal name changed from The Chase Manhattan Bank to JPMorgan Chase Bank. This legal name change will not impact your Chase relationship in any way. Your account number(s) will not change and you do not need to order new checks. Your branch and all of our services will continue to operate under the Chase brand name, and you will continue to enjoy our high standards of service.

No action is required on your part. However, if you have any questions, just call a Customer Service Representative at the number listed on the front of this statement.

Chase Tax Deferred CDs: Safe, Secure and Tax-Smart!

A Chase Tax-Deferred CD allows you to defer the interest earned on the account until the year it matures, so it may be a smart move for anyone who wants to report all the interest earned from their CD in 2002. Plus, tax-deferred CDs are FDIC insured and offer guaranteed rates and daily compounding.

Open your account today! Call 1-800-CHASE24 or stop by your local branch.

Shop with Confidence When You Use Your Chase Banking Card

Your Chase Banking Card is a Debit Card and an ATM card that you can shop with. Your Chase Debit Card with the MasterCard(R) logo is a SAFE and EASY way to make purchases wherever MasterCard is accepted. Every purchase made with your Card is covered by our consumer protection policy; protecting you from liability for purchases made by unauthorized individuals - even on the Internet!

Certain restrictions apply, please call the ServiceLine(SM) number on the front of this statement for more information.

Select Checking W/Interest

131-0684916-65 DANIEL KARRON

Summary				
Opening Balance	$ 2,878.51	Average Balance	$ 13,051.42
Deposits and Credits	$ 98,984.09	Interest Earned for 33 Day(s)	$ 4.14
Checks, Withdrawals and Debits	$ 99,600.10	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 2,262.50**	Interest Credited in 2001	$ 5.86
		Interest Rate(s):	10/12 to 11/13 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
10/16	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 366.49
10/17	Deposit	$ 300.00
10/17	Deposit	$ 25.00
10/19	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 218.21
10/22	Deposit	$ 249.00
10/22	ATM Transfer From Sav # 131-6062954-01 On 10/22 450 Third Ave, NY, NY (00131/03) Card # 5113 7300 0387 3283; Serial # 005813	$ 300.00
10/23	Deposit	$ 300.00
10/24	Deposit	$ 2,000.00
10/26	Deposit	$ 75,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00

131-00131-B008-00131- -002-1-01-0502-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65 DANIEL KARRON

(continued)

Deposits and Credits

Date	Description	Amount
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 2,000.00
10/26	Deposit	$ 156.25
10/30	Overdraft Fee Adjustment	$ 40.00
11/09	Deposit	$ 2,000.00
11/13	ATM / Quick Drop Deposit	$ 25.00
11/13	Interest Credit	$ 4.14
Total		**$ 98,984.09**

Withdrawals and Debits

Date	Description	Amount
10/12	ATM Transfer To Sav # 131-6062954-01 On 10/12 450 Third Ave, NY, NY (00131/04) Card # 5113 7300 0387 3283; Serial # 007043	$ 200.00
10/12	ATM Payment To PC # 7671-1310-1117-9120 On 10/12 450 Third Ave, NY, NY (00131/04) Card # 5113 7300 0387 3283; Serial # 007041	$ 2,000.00
10/12	ATM Payment To M/C # 5263-2710-0928-1872 On 10/12 450 Third Ave, NY, NY (00131/04) Card # 5113 7300 0387 3283; Serial # 007042	$ 300.00
10/12	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
10/15	ATM Withdrawal On 10/13 770 Lexington Ave, NY, NY (00036/02) Card # 5113 7300 0387 3283; Serial # 009618	$ 60.00
10/15	ATM Withdrawal On 10/12 450 Third Ave, NY, NY (00131/04) Card # 5113 7300 0387 3283; Serial # 007044	$ 20.00
10/23	Insufficient Funds Service Fee	$ 20.00
10/23	First USA Bank Epay 102301 000000030361112	$ 400.00
10/23	Mbna America Online Pmt 102301 054425466	$ 200.00
10/23	Bankcard Div. Fbcweb Pmt 102301 418409197311963	$ 176.00
10/25	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 300.00
10/29	ATM Withdrawal On 10/26 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 002671	$ 60.00
10/30	Mbna America Online Pmt 103001 054425466	$ 24,200.55
10/30	Mbna America Online Pmt 103001 054425466	$ 11,471.92
10/30	First USA Bank Epay 103001 000000030628197	$ 9,474.80
10/30	Bankcard Div. Fbcweb Pmt 103001 418409197311963	$ 8,683.06
10/30	Discover Smart Chk 103001 601129881651410	$ 2,905.04
10/31	Online Bnkg Trnsf To Sav # 131-6062954-01 000236	$ 4,599.72
11/06	ATM Withdrawal On 11/05 322 W 125th St, NY, NY (00061/04) Card # 5113 7300 0387 3283; Serial # 003269	$ 60.00
11/13	ATM Payment To M/C # 5263-2710-0928-1872 On 11/12 Card # 5113 7300 0387 3283; Serial # 003424	$ 50.00
11/13	ATM Withdrawal On 11/12 Card # 5113 7300 0387 3283; Serial # 003425	$ 60.00

131-00131-B008-00131- -002-1-01-0502-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Withdrawals and Debits

Date	Description	Amount
11/13	Federal Withholding Debit	$ 1.26
Total		**$ 65,272.35**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1000	10/16	$ 300.00	1010	11/02	$ 1,818.83	1021	11/02	$ 2,000.00
1001	10/23	$ 1,313.89	1011	10/29	$ 2,459.52	1022	11/02	$ 396.48
1002	10/19	$ 396.48	1012	10/26	$ 300.00	1023	11/08	$ 577.00
1003	10/17	$ 30.80	1013	11/08	$ 1,000.00	1025*	11/09	$ 427.65
1004	10/17	$ 15.93	1014	11/02	$ 1,313.89	1026	11/13	$ 185.98
1005	10/16	$ 335.00	1016*	11/08	$ 19.50	5182*	10/25	$ 300.00
1007*	10/19	$ 100.00	1017	11/08	$ 1,065.00	5183	11/08	$ 40.00
1008	10/22	$ 40.00	1019*	11/02	$ 155.63	5184	11/02	$ 2,000.00
1009	10/29	$ 15,656.17	1020	10/30	$ 2,000.00	5185	11/09	$ 80.00

Total (27 checks) **$ 34,327.75**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
10/12	$ 348.51	10/23	$ 1,300.89-	10/31	$ 11,484.58
10/15	$ 268.51	10/24	$ 699.11	11/02	$ 3,799.75
10/16	$ 0.00	10/25	$ 99.11	11/06	$ 3,739.75
10/17	$ 278.27	10/26	$ 92,955.36	11/08	$ 1,038.25
10/19	$ 0.00	10/29	$ 74,779.67	11/09	$ 2,530.60
10/22	$ 509.00	10/30	$ 16,084.30	11/13	$ 2,262.50

Select High Yield Savings 131-6062954-01 DANIEL KARRON

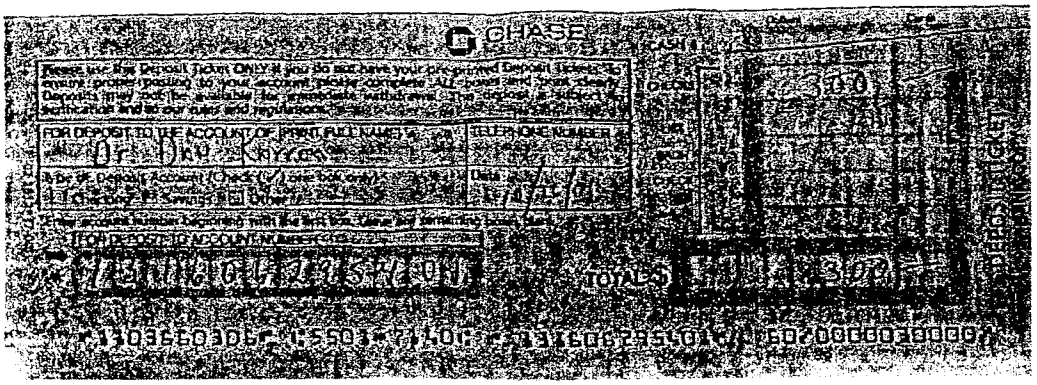
Summary

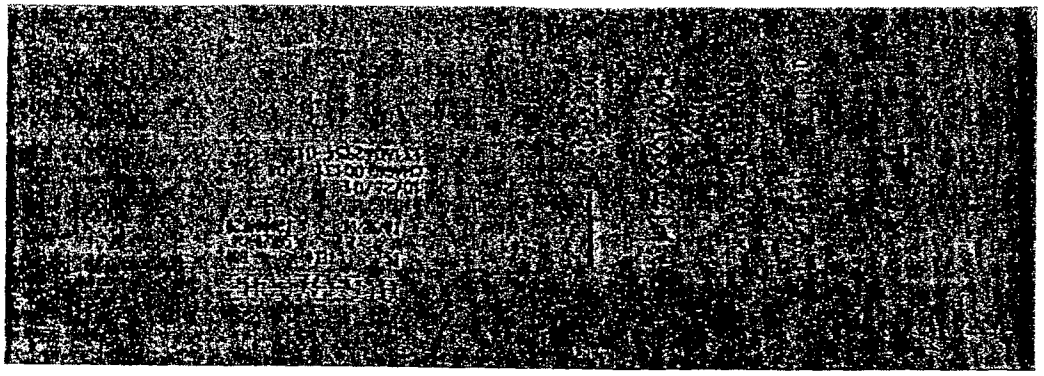
Opening Balance	$ 200.28	Average Balance	$ 2,316.18
Deposits and Credits	$ 5,101.29	Interest Earned for 33 Day(s)	$ 1.57
Checks, Withdrawals and Debits	$ 300.48	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,001.09**	Interest Credited in 2001	$ 4.29
		Interest Rate(s):	10/12 to 11/13 at 0.75%

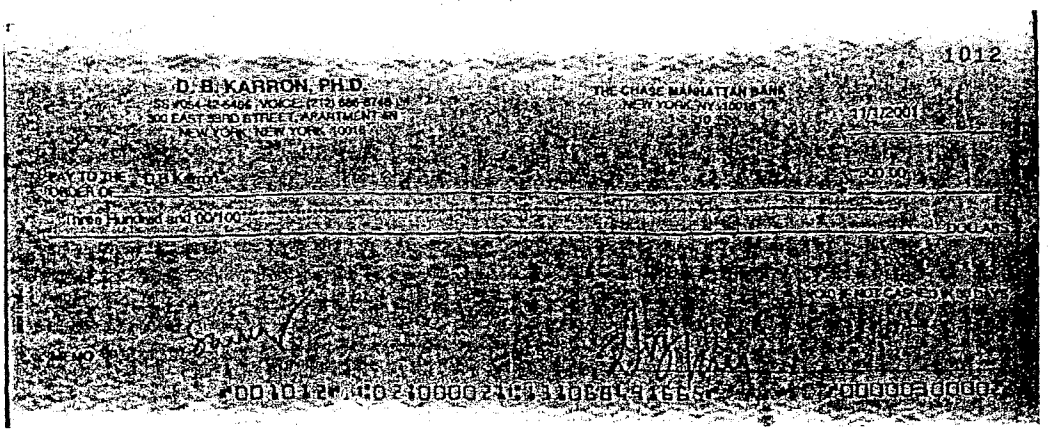
Deposits and Credits

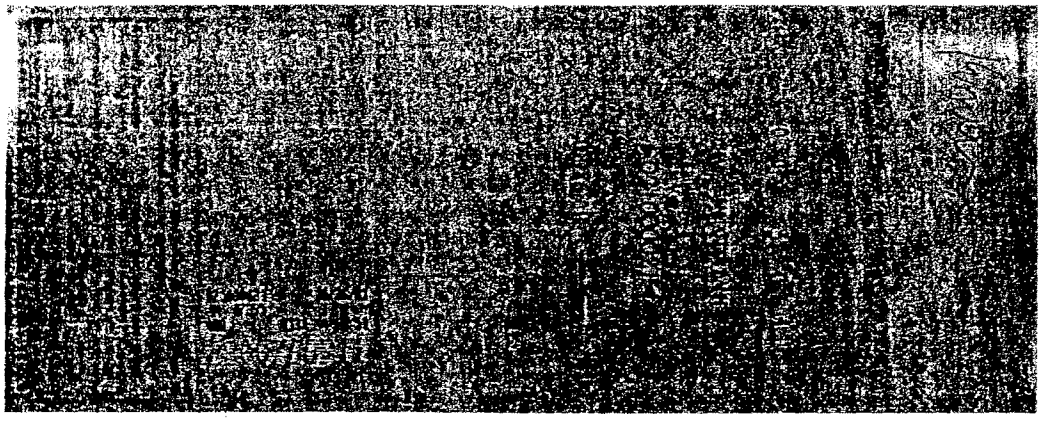
Date	Description	Amount
10/12	ATM Transfer From Chk # 131-0684916-65 On 10/12 450 Third Ave, NY, NY (00131/04) Card # 5113 7300 0387 3283; Serial # 007043	$ 200.00
10/26	Deposit	$ 300.00
10/31	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000236	$ 4,599.72
11/13	Interest Credit	$ 1.57
Total		**$ 5,101.29**

10/26/2001






1012
D. B. KARRON, PH.D.
THE CHASE MANHATTAN BANK
NEW YORK, NEW YORK 10018
1/1/2001
PAY TO THE ORDER OF
DOLLARS



131-00131-B008-00131- -002-1-01-0502-10 - Primary Account Number: 131-0684916-65

Select High Yield Savings

(continued)

131-6062954-01 DANIEL KARRON

Withdrawals and Debits

Date	*Description*	*Amount*
10/22	ATM Transfer To Chk # 131-0684916-65 On 10/22 450 Third Ave, NY, NY (00131/03) Card # 5113 7300 0387 3283; Serial # 005813	$ 300.00
11/13	Federal Withholding Debit	$ 0.48
Total		**$ 300.48**

Daily Balances

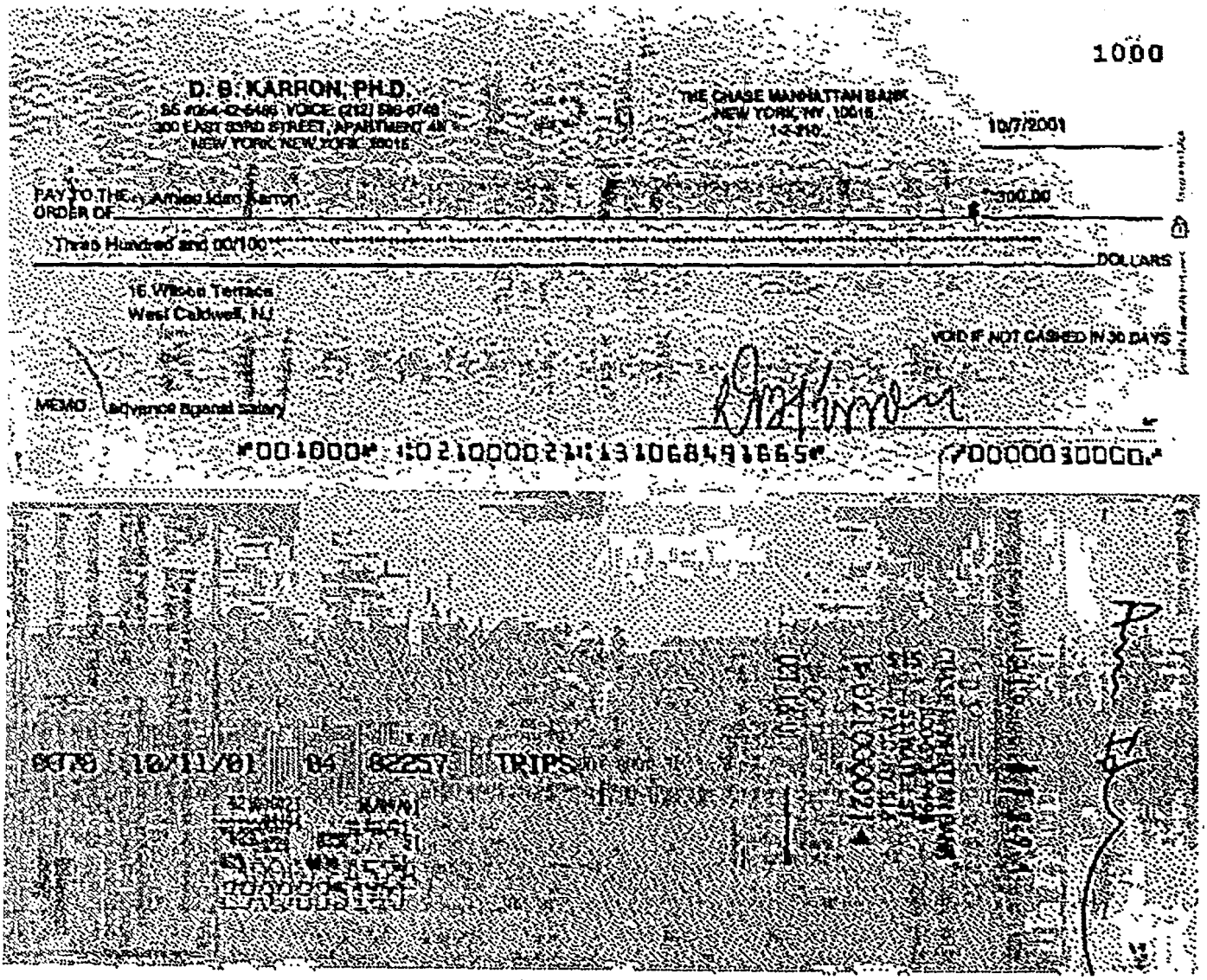
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
10/12	$ 400.28	10/26	$ 400.28	11/13	$ 5,001.09
10/22	$ 100.28	10/31	$ 5,000.00		

Monthly Fee

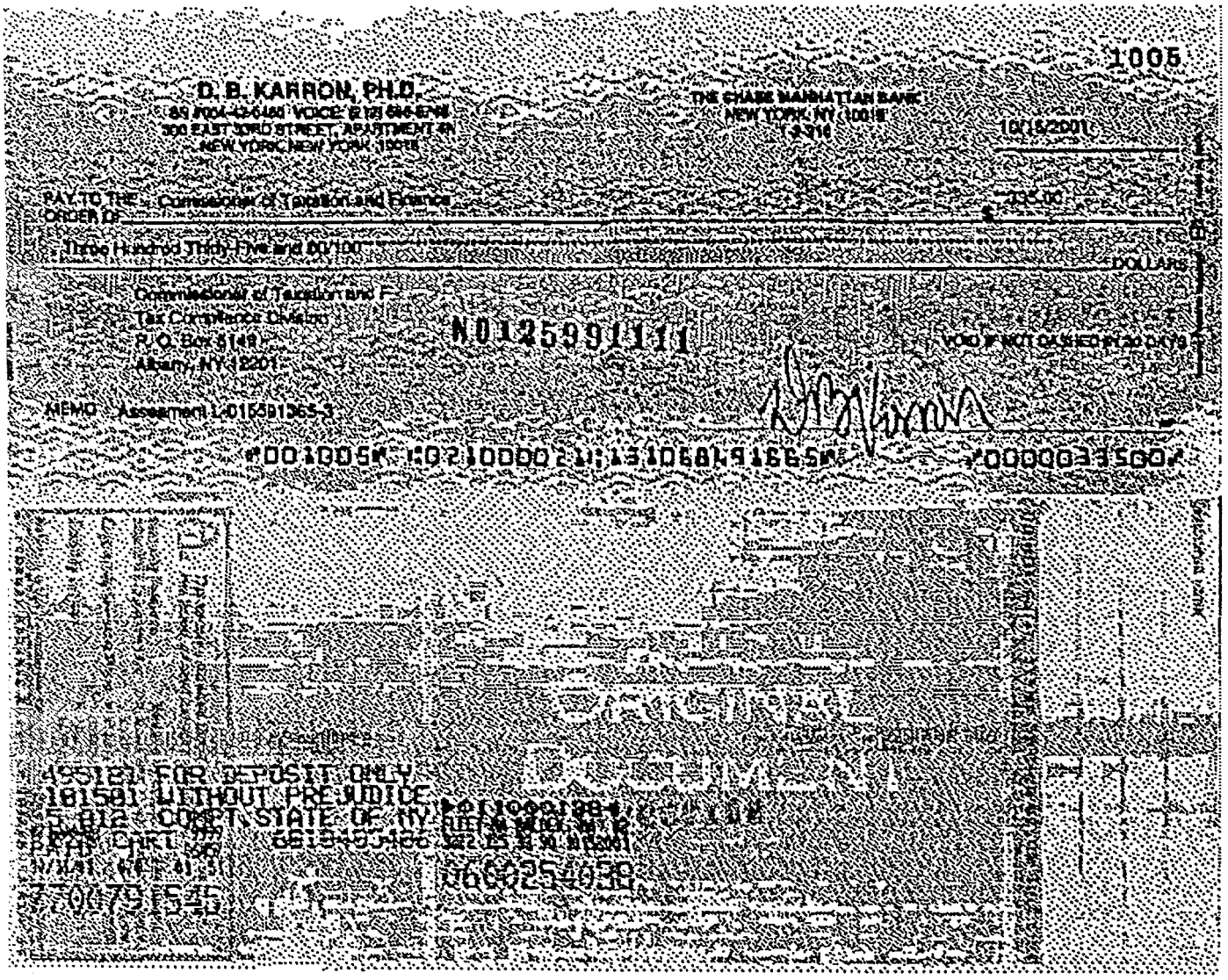
A $30.00 fee was deducted from your account on 10/12 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

You performed 58 transactions this statement period, exceeding the 40 transaction limit. A $48.00 fee will be deducted from your account and will appear on your next statement. Please update your records. This fee includes a monthly maintenance charge of $30.00 and a $18.00 charge for excess transactions. With a combined average deposit balance of $25,000 or a total of $50,000 in combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

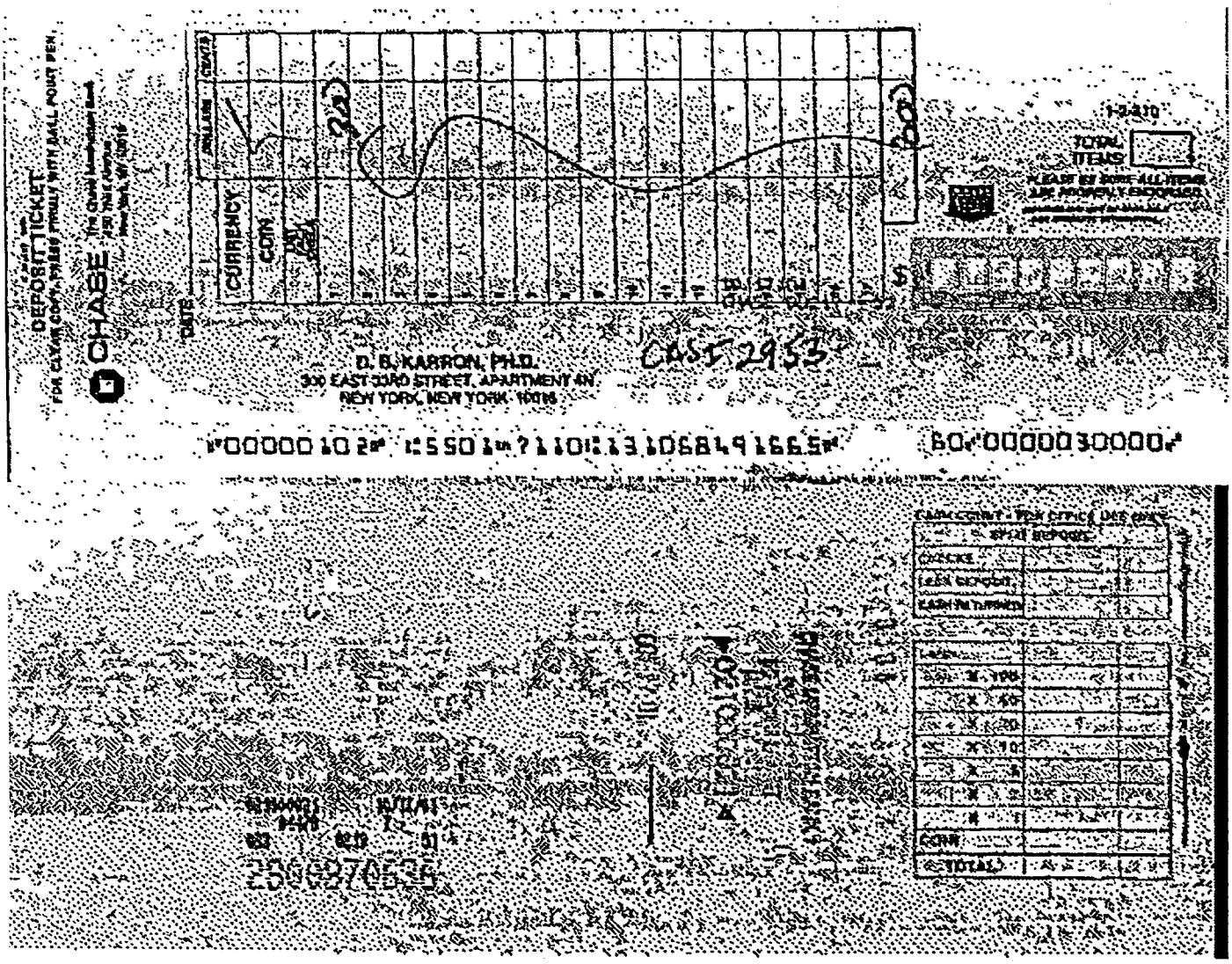
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029835140 Posting date 16-OCT-01



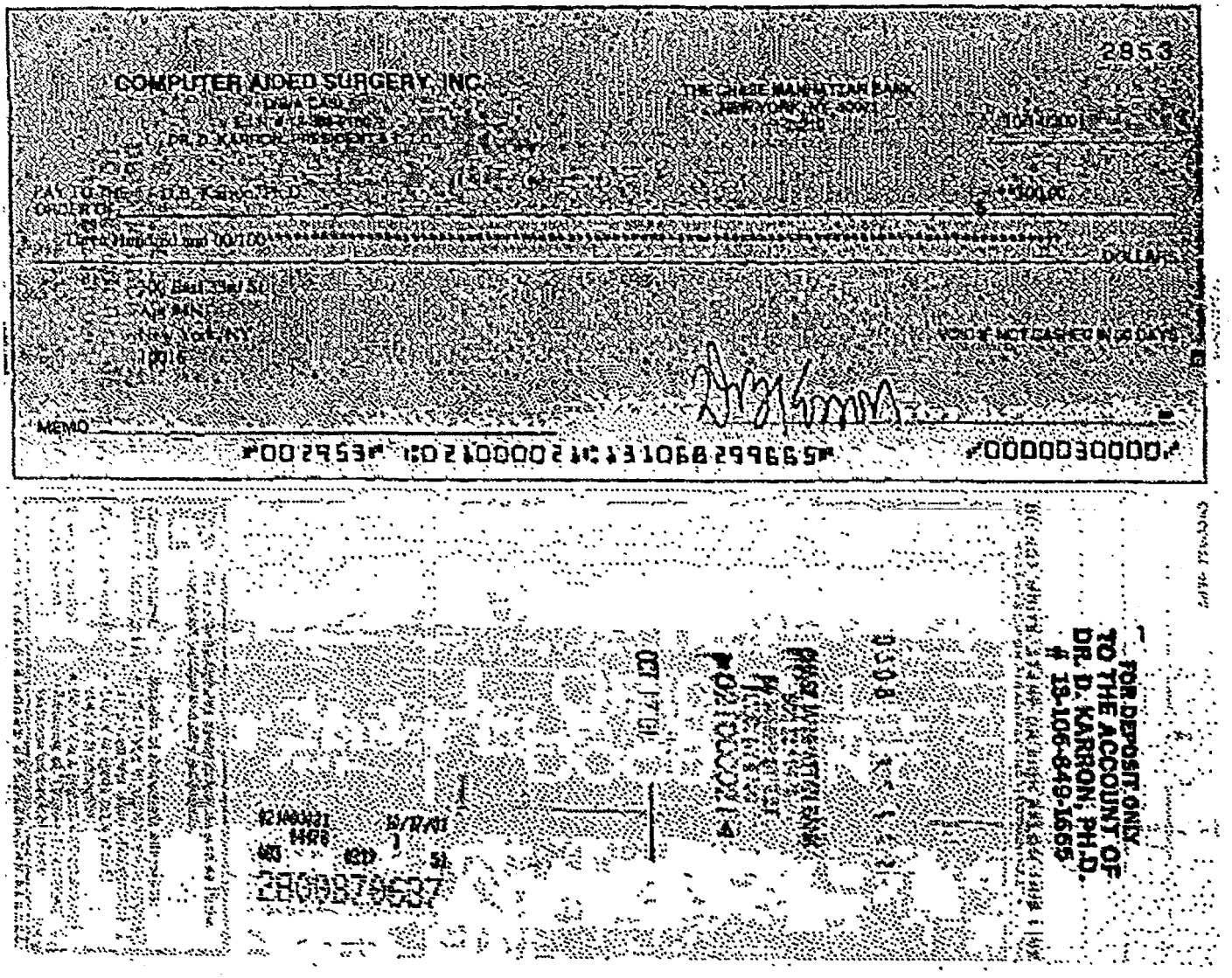
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077791545 Posting date 16-OCT-01



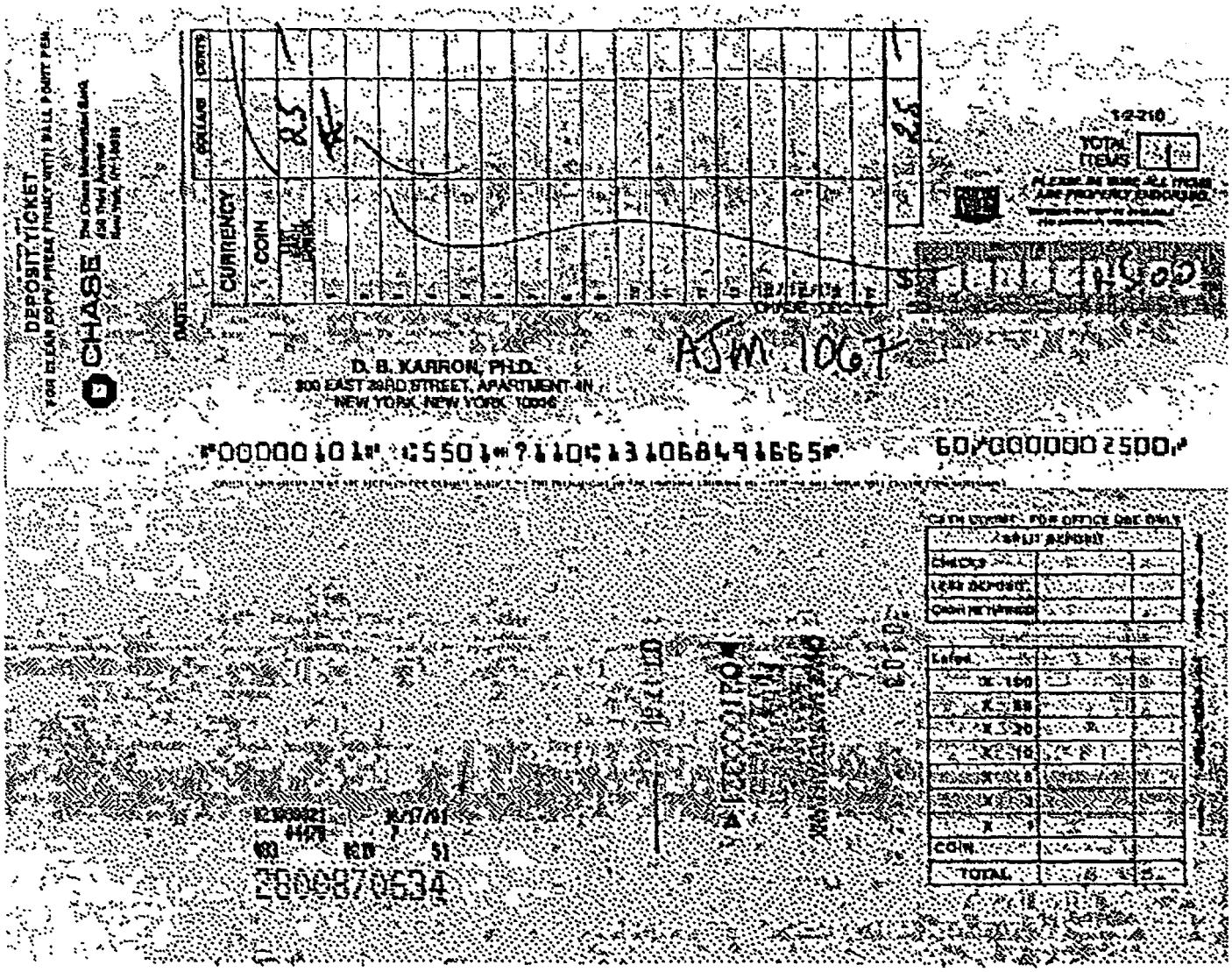
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028870636 Posting date 17-OCT-01



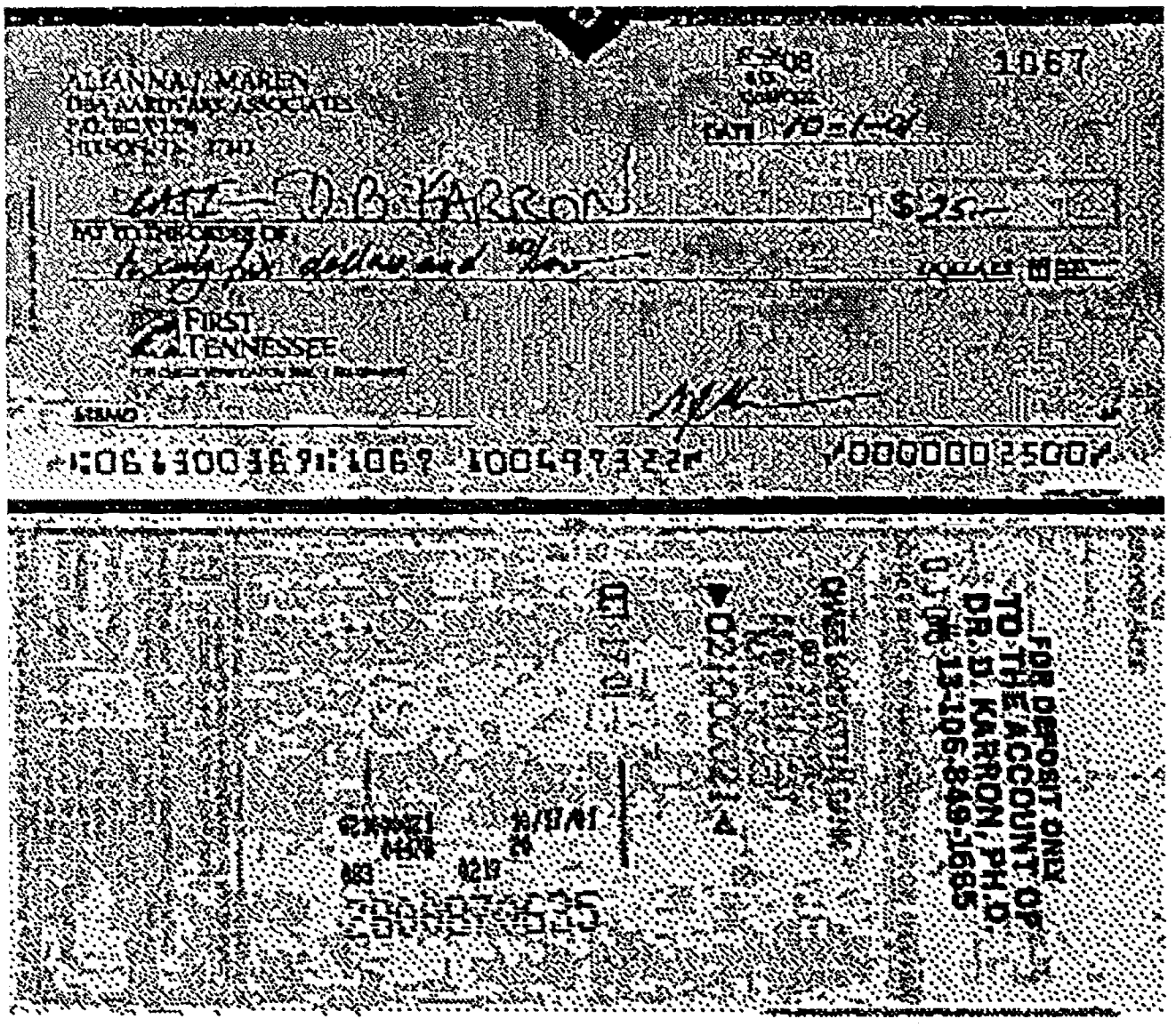
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028870637 Posting date 17-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028870634 Posting date 17-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028870635 Posting date 17-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074854289 Posting date 17-OCT-01

1003

D. B. KARRON, PH.D.
SS #054-42-5468 VOICE: (212) 889-8048
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-930

10/12/2001

PAY TO THE ORDER OF Silkos $ **30.80

Thirty and 80/100 DOLLARS

P. O. Box 7857
Philadelphia, PA 19188-001

VOID IF NOT CASHED IN 30 DAYS

MEMO Rosery

⑈001003⑈ ⑆021000021⑆ 13106849⑈ ⑈000003080⑈

6167 [illegible] 097543758S 101681
H.E.B. 29[illegible] FUNB PHILA:031201467

PROCESSING BANK SVC-752
PAID 07099
10/17/01 01 01 51
7400254200
0927533126

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074854384 Posting date 17-OCT-01

1004

D. B. KARRON, PH.D.
SS #054-42-6460 VOICE: (212) 686-8748
330 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

10/12/2001

PAY TO THE ORDER OF Stikkas Socks $ **15.93

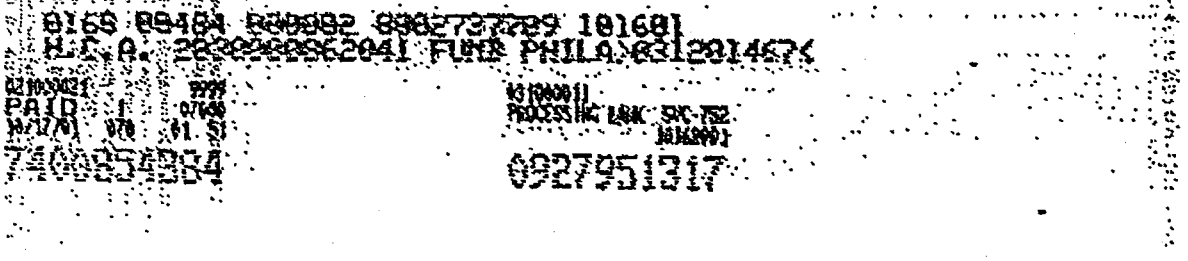
Fifteen and 93/100 DOLLARS

P. O. Box 7857
Philadelphia PA 19189-0001

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈001004⑈ ⑆021000021⑆ 313068491665⑈ ⑈000001593⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078686611 Posting date 19-OCT-01

1007

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 686-5748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

10/11/2001

PAY TO THE ORDER OF Chubb Insurance $ **100.00

One Hundred and 00/100********** DOLLARS

Chubb Insurance

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈001007⑈ ⑆021000021⑆ 13106849165⑈ ⑈00000100000⑈

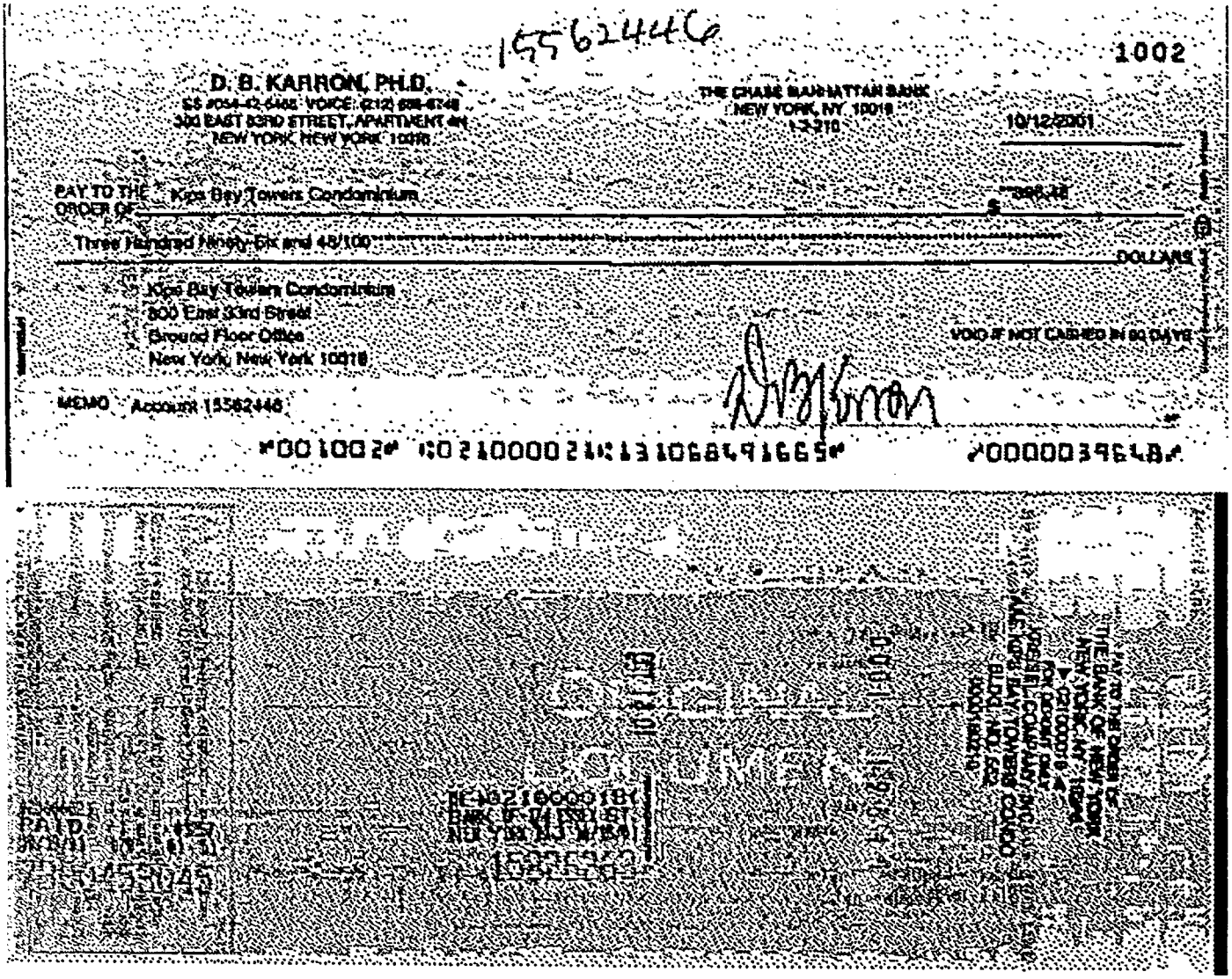
0212-04005
6 08 5
08407053

CREDIT TO
ACCOUNT OF
WITHIN
NAMED PAYEE
WITHOUT
PREJUDICE
CITIBANK
DELAWARE

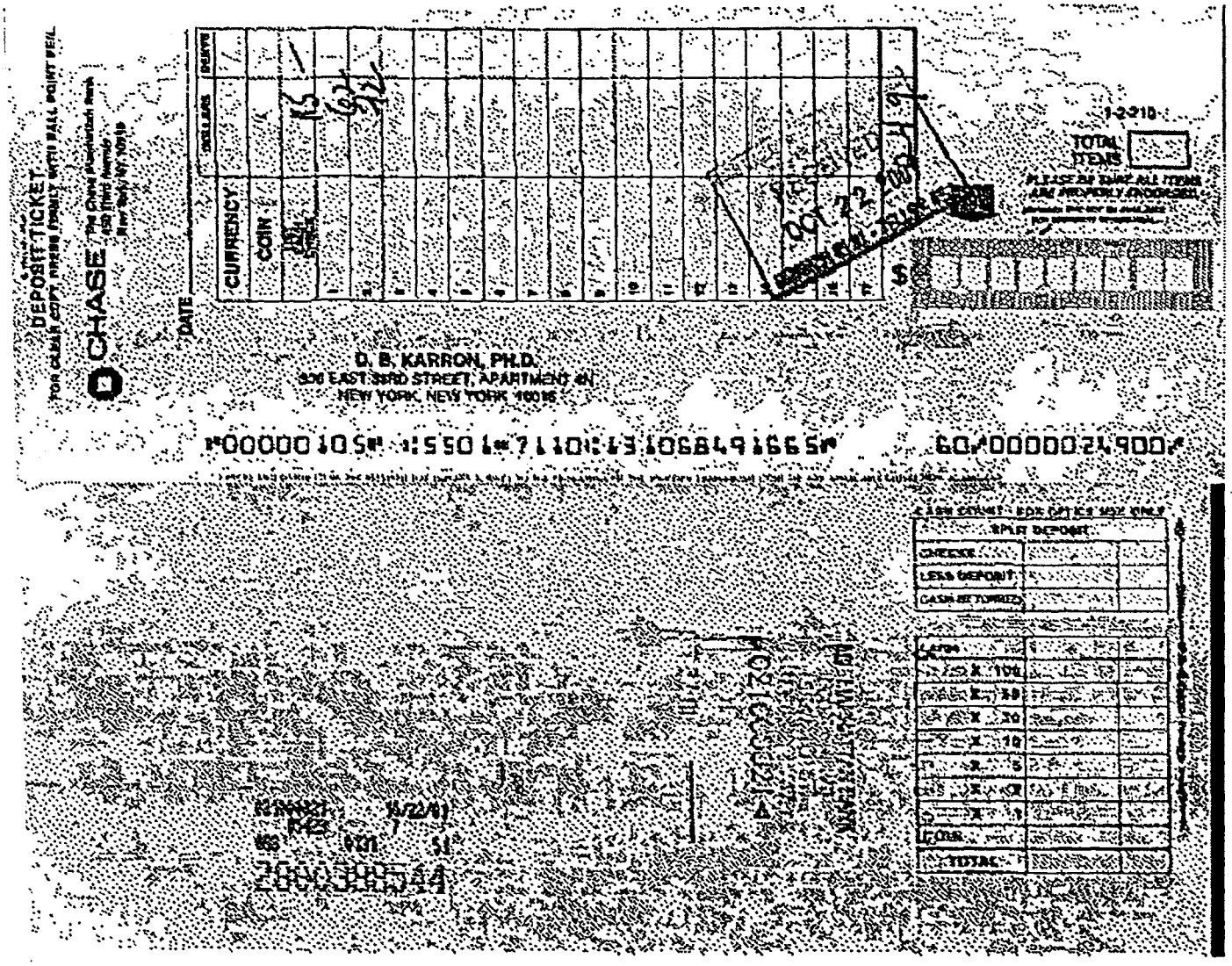
PAID
10/19/01

78006886611

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073453045 Posting date 19-OCT-01

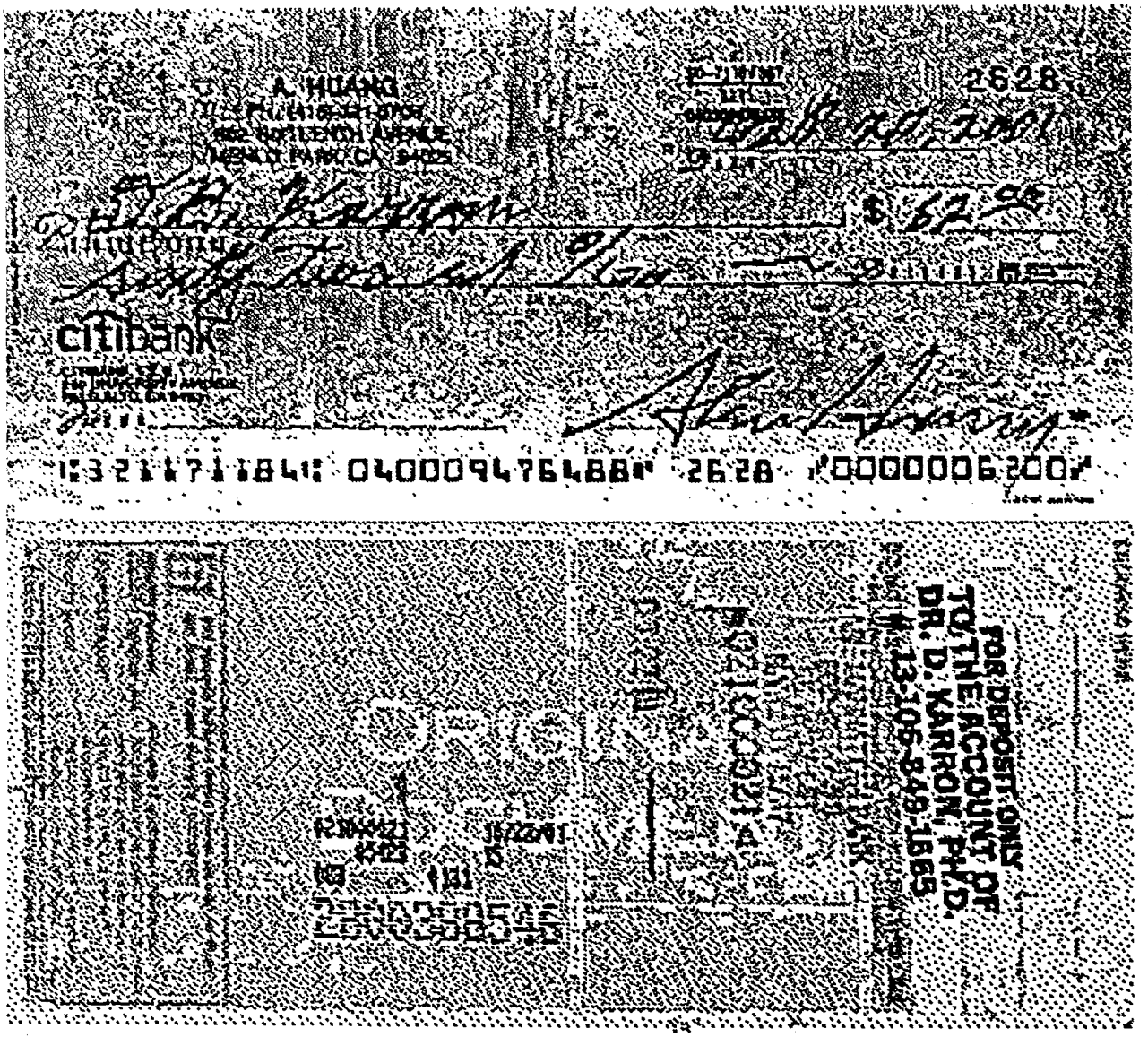


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028388544 Posting date 22-OCT-01

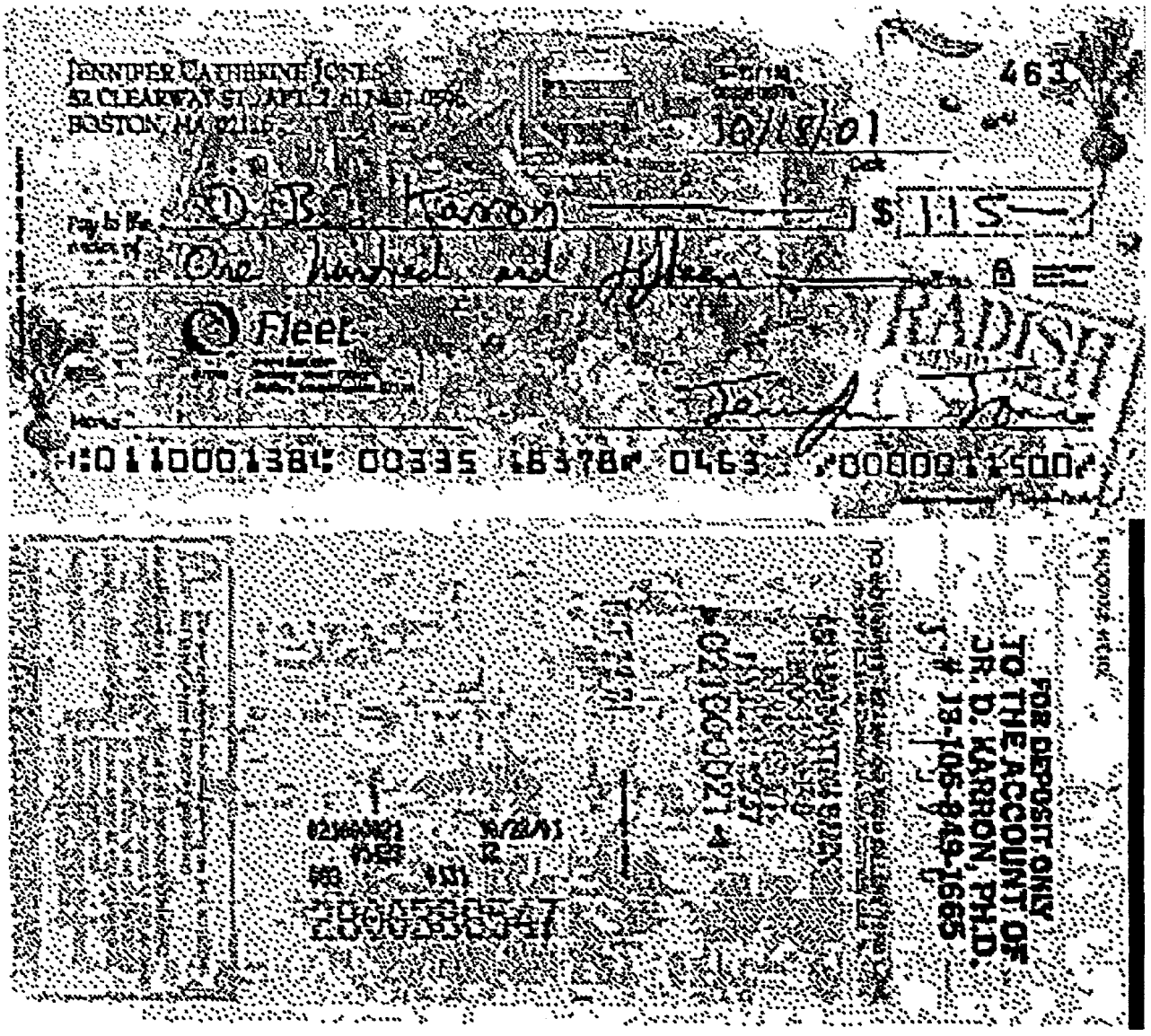


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028388545 Posting date 22-OCT-01

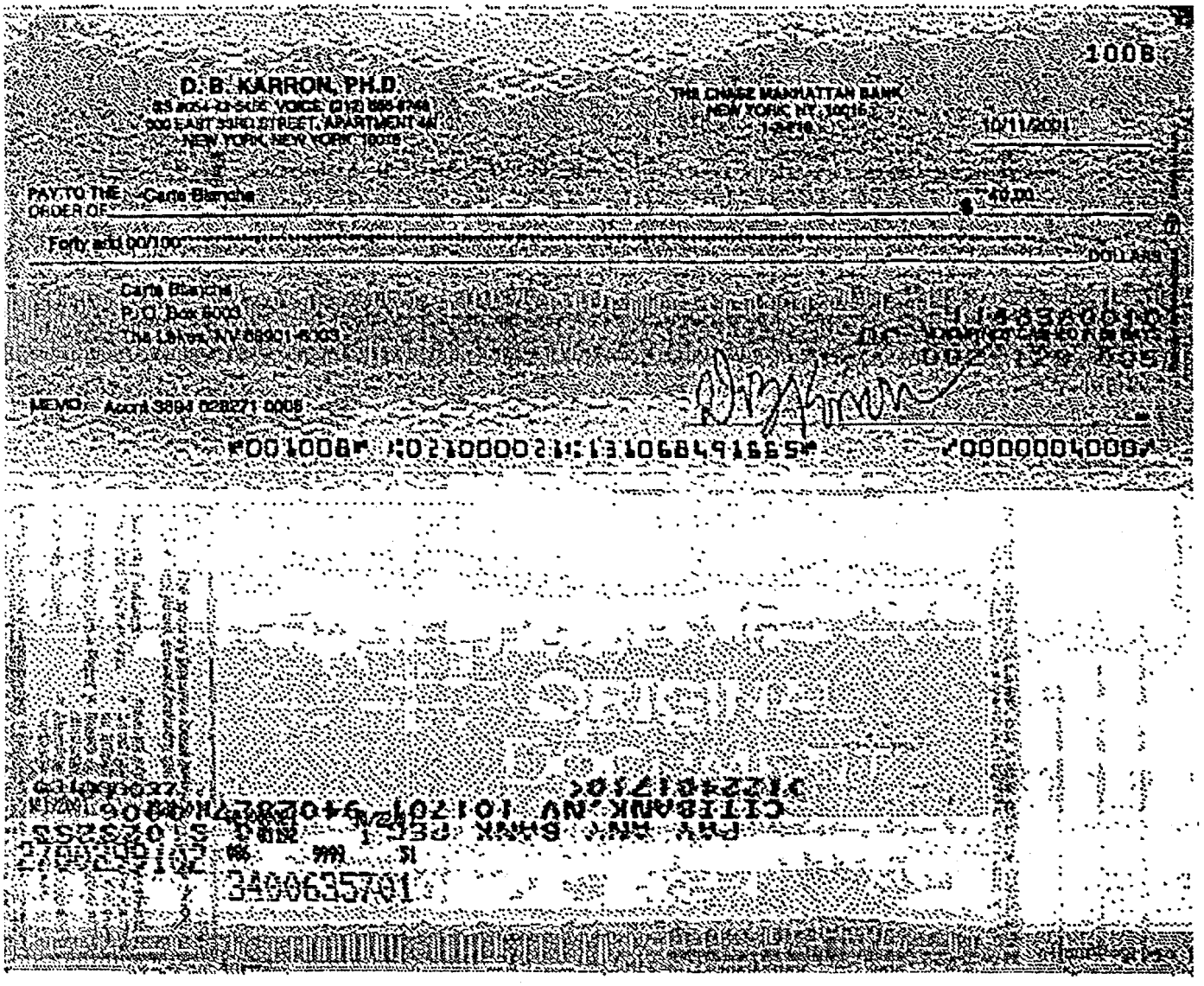
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028388546 Posting date 22-OCT-01



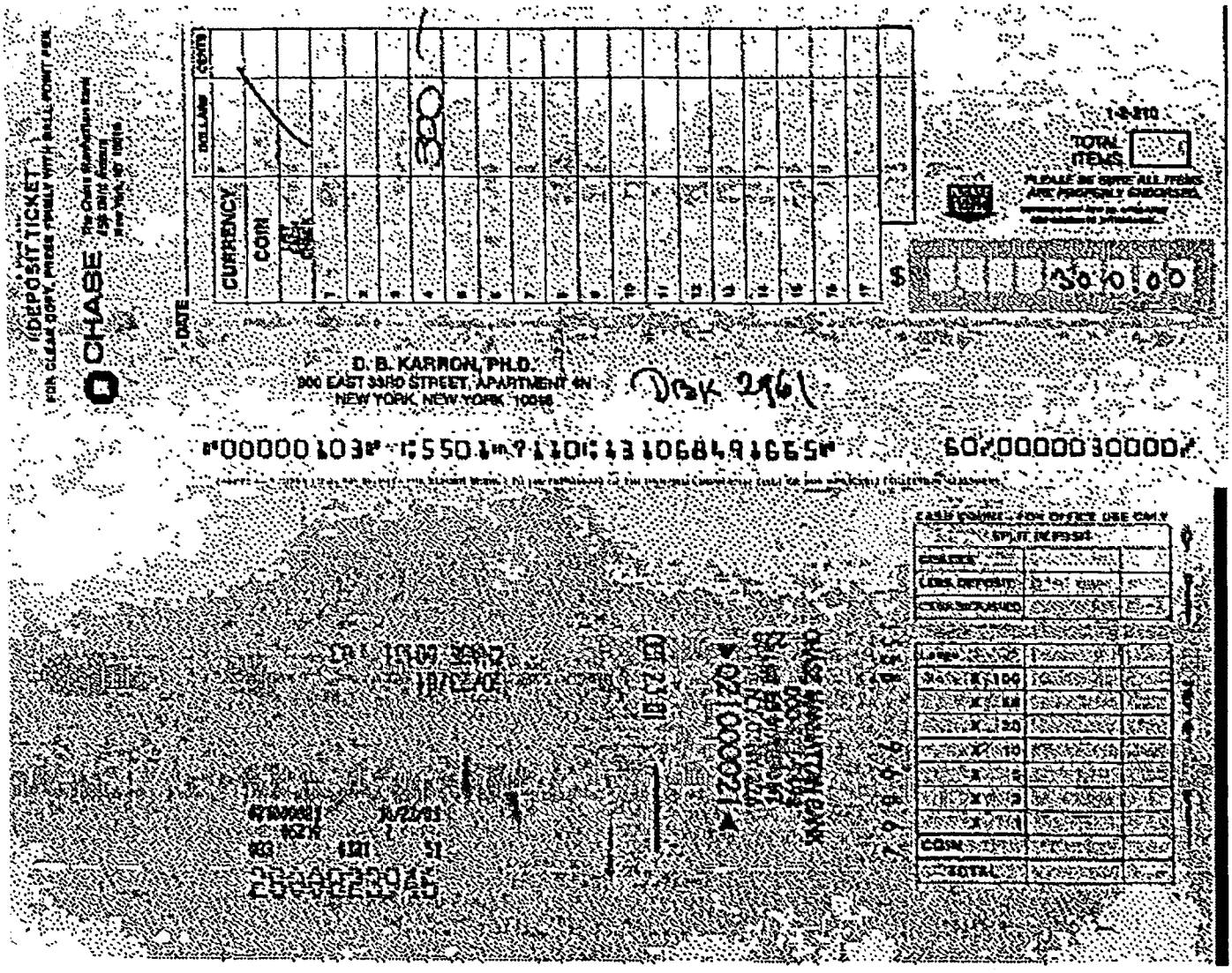
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028388547 Posting date 22-OCT-01



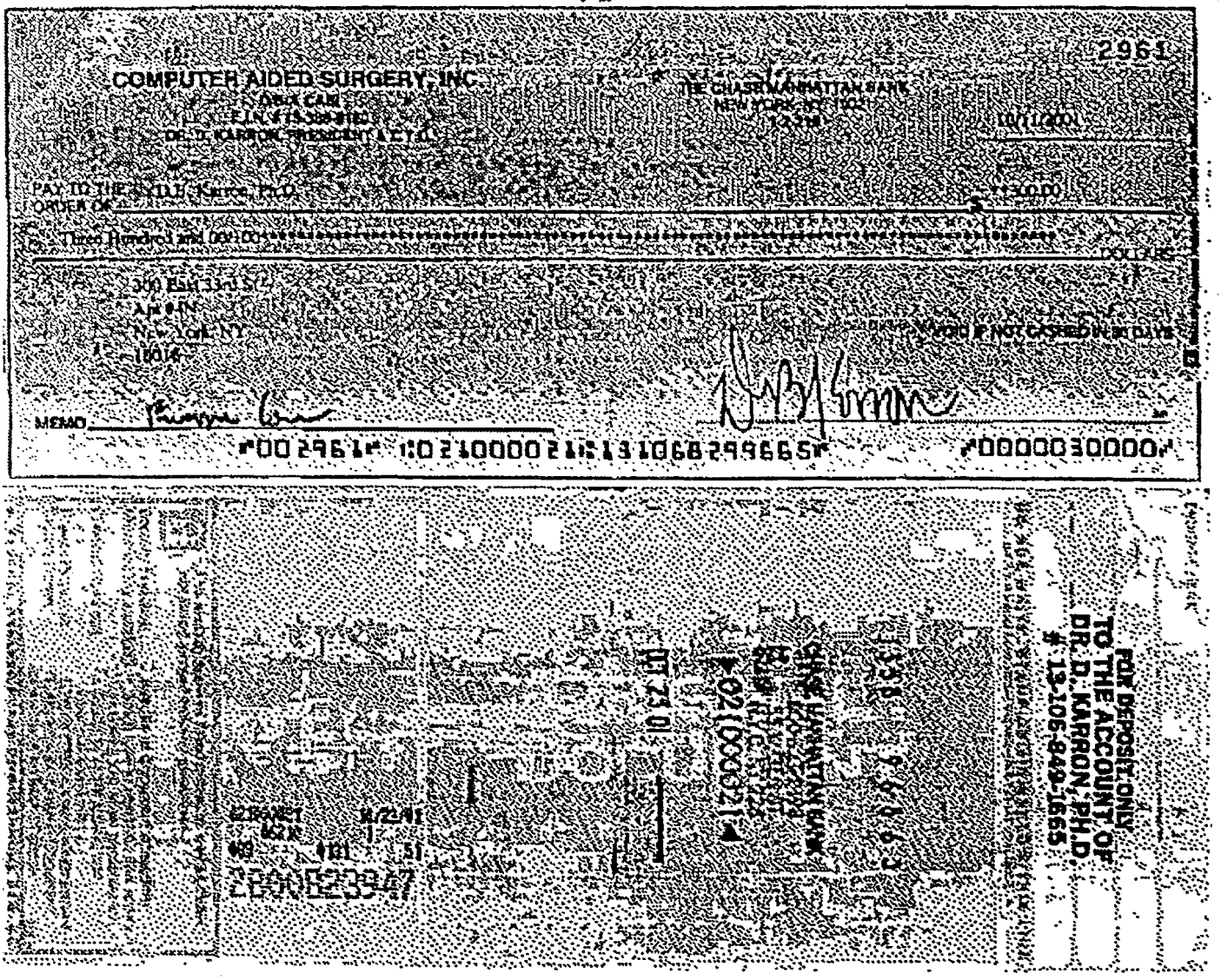
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034635701 Posting date 22-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028823946 Posting date 23-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028823947 Posting date 23-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074168757 Posting date 23-OCT-01

1001

D. B. KARRON, PH.D.
SS #064-42-5486 VOICE: (212) 686-8746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-62/210

10/12/2001

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **1,313.89

One Thousand Three Hundred Thirteen and 89/100 DOLLARS

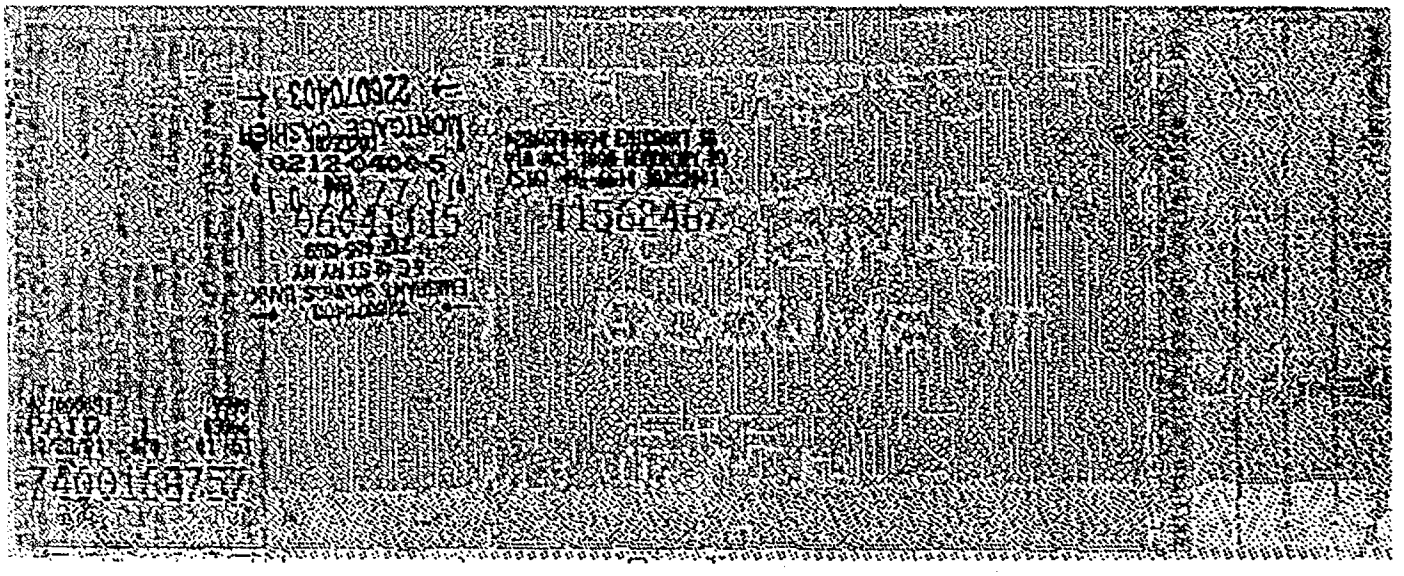
Emigrant Mortgage Company, Inc
5 East 42nd Street
New York, New York 10017

Mtg Payment

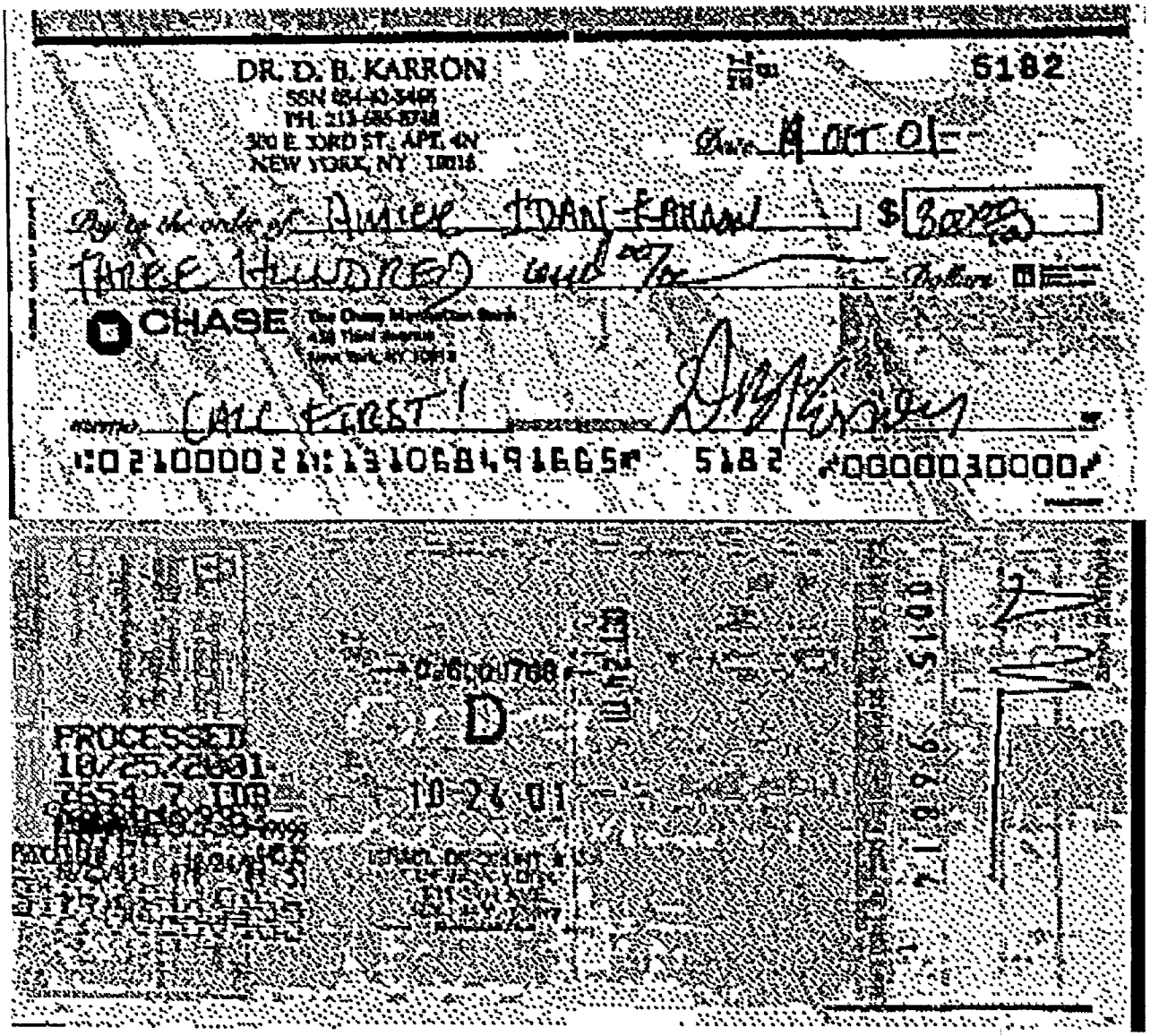
VOID IF NOT CASHED IN 30 DAYS

MEMO Mortgage Number 451885

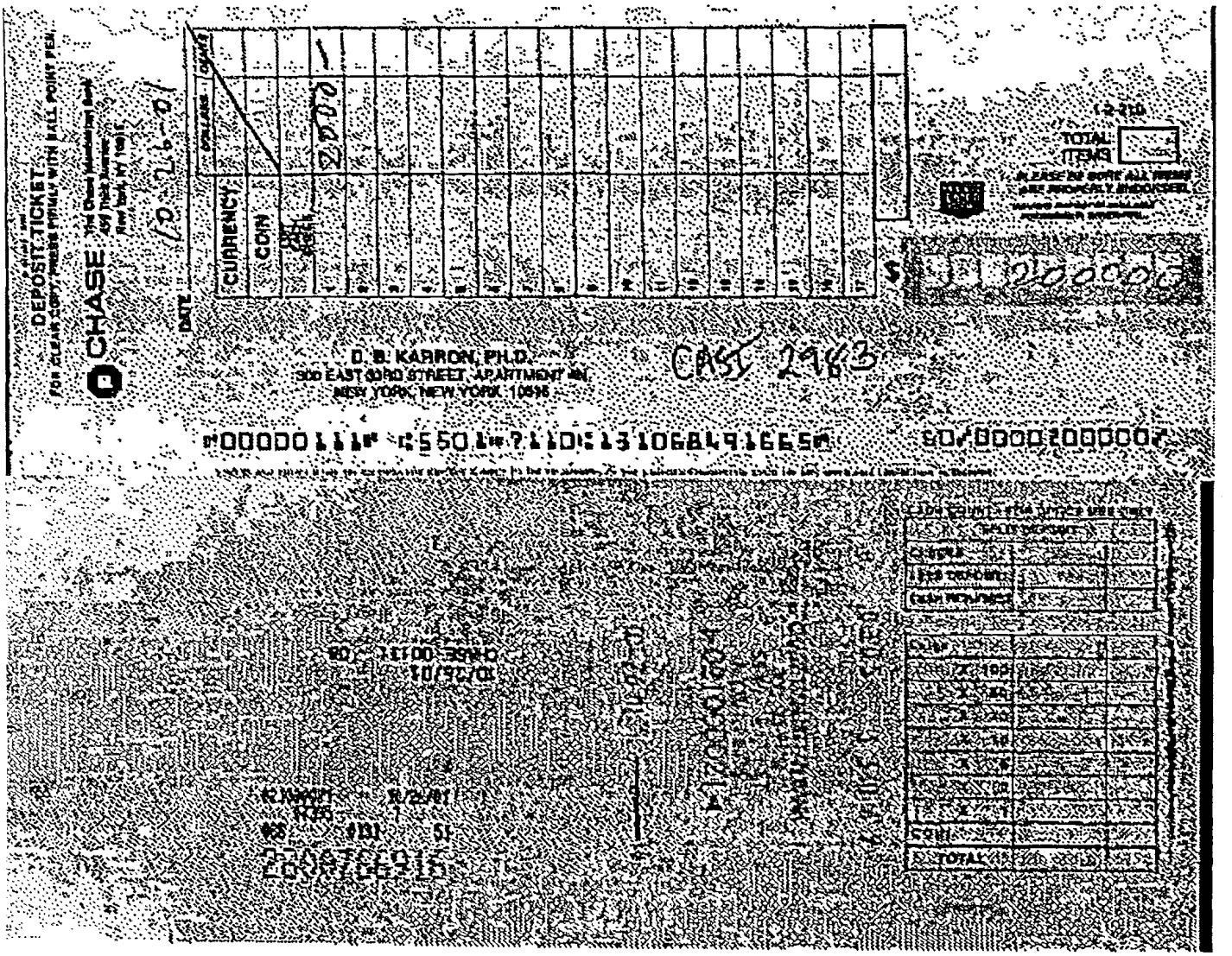
⑈001001⑈ ⑆021000021⑆13106849166 5⑈ ⑈0000131389⑈



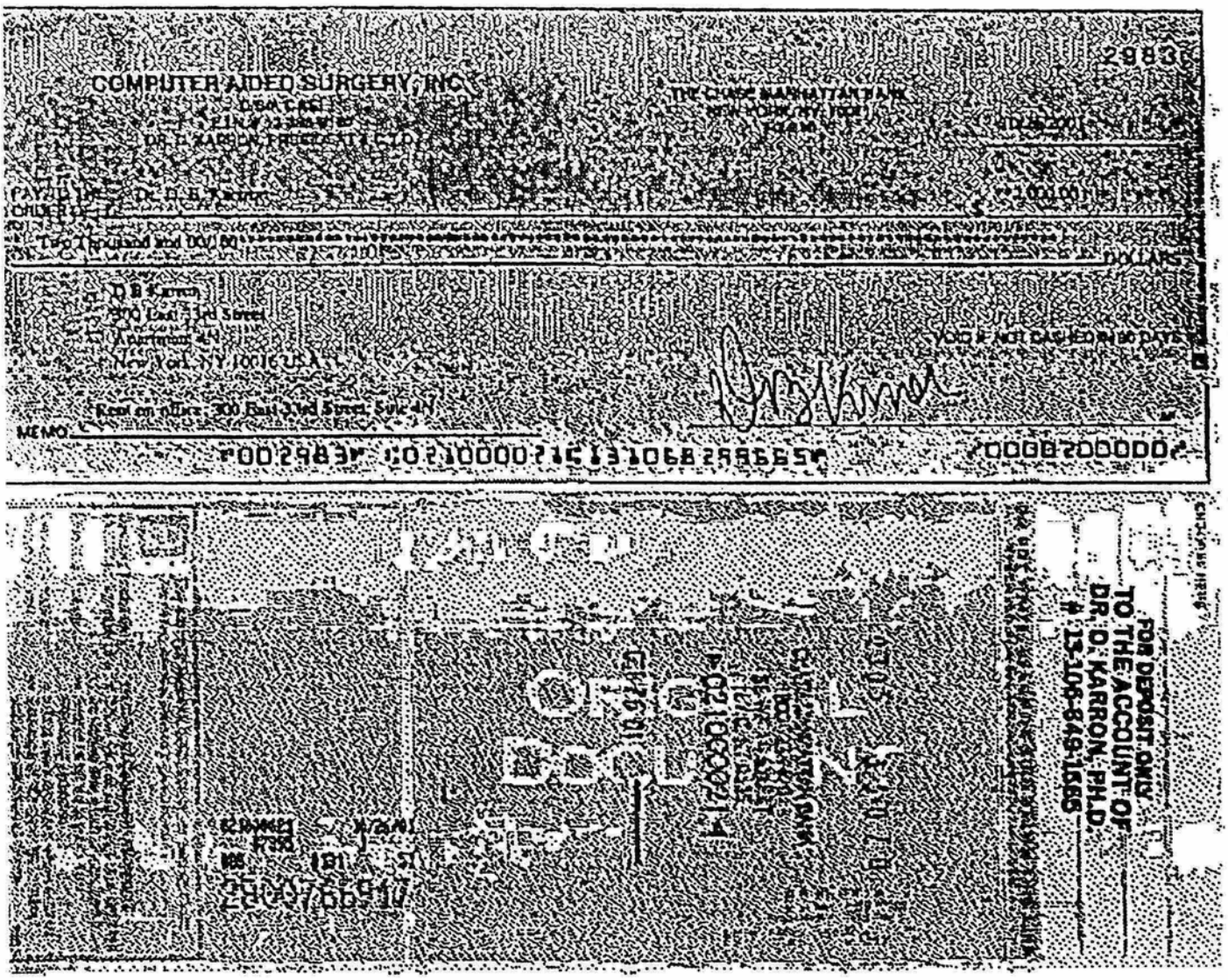
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077260433 Posting date 25-OCT-01



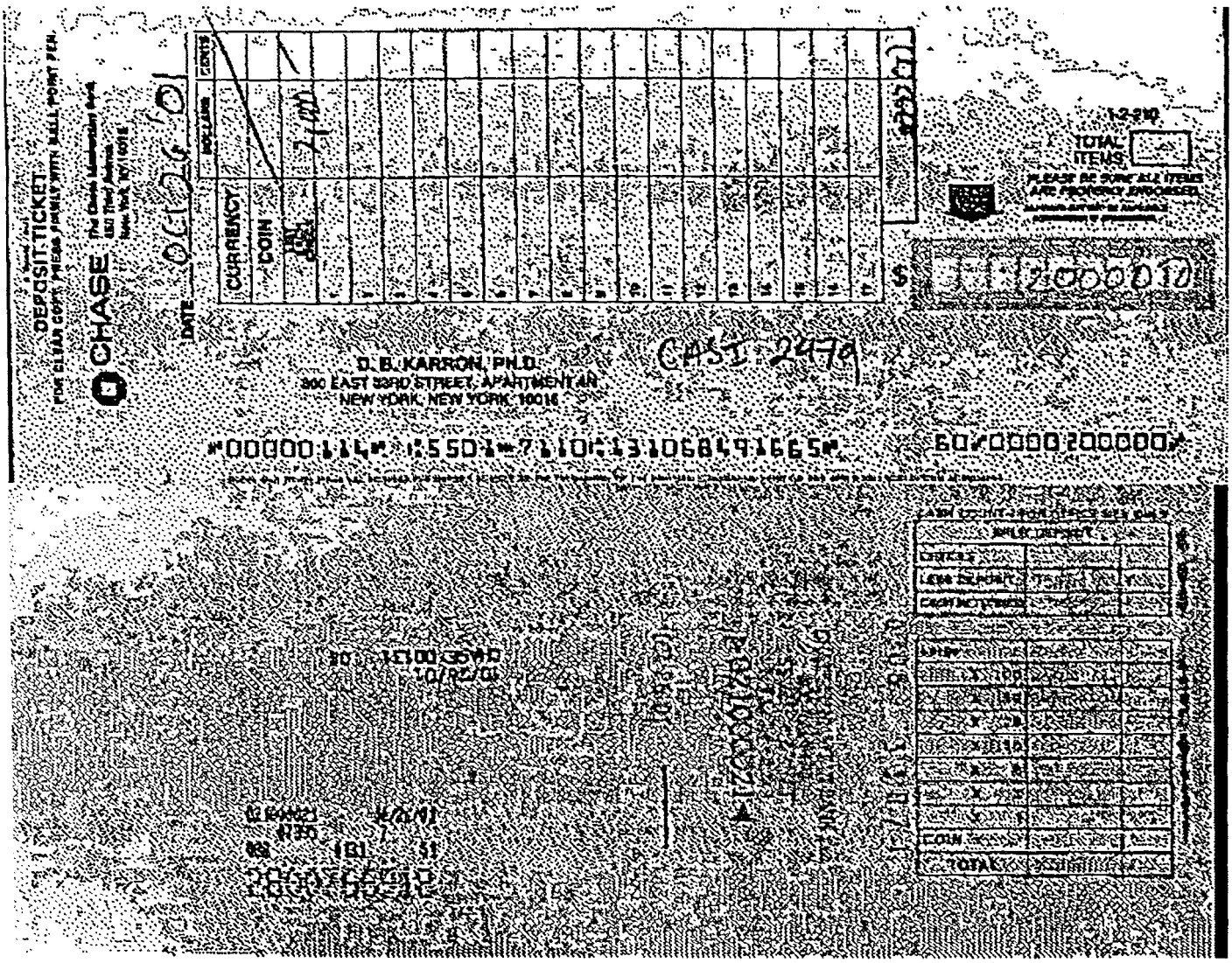
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766916 Posting date 26-OCT-01



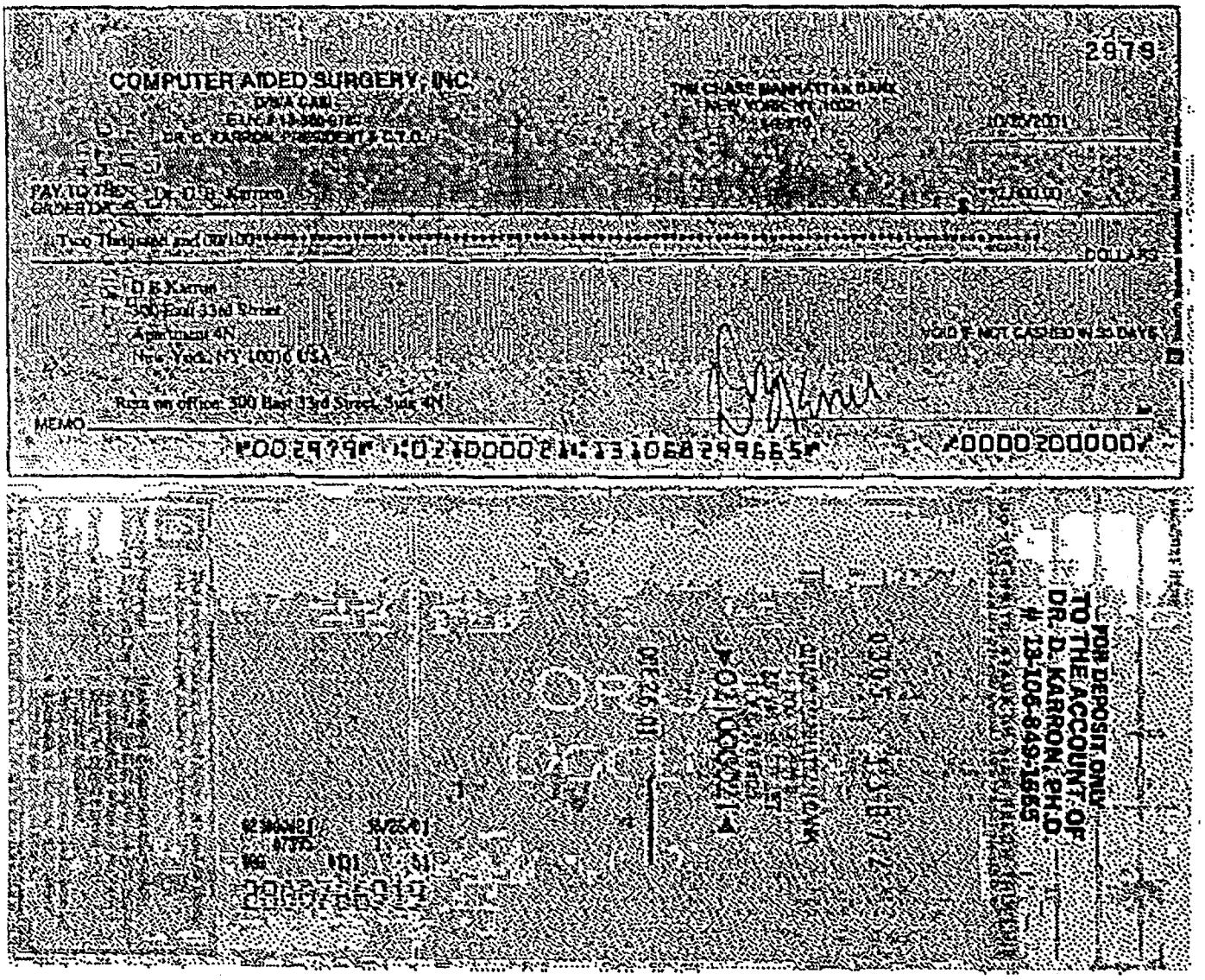
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766917 Posting date 26-OCT-01



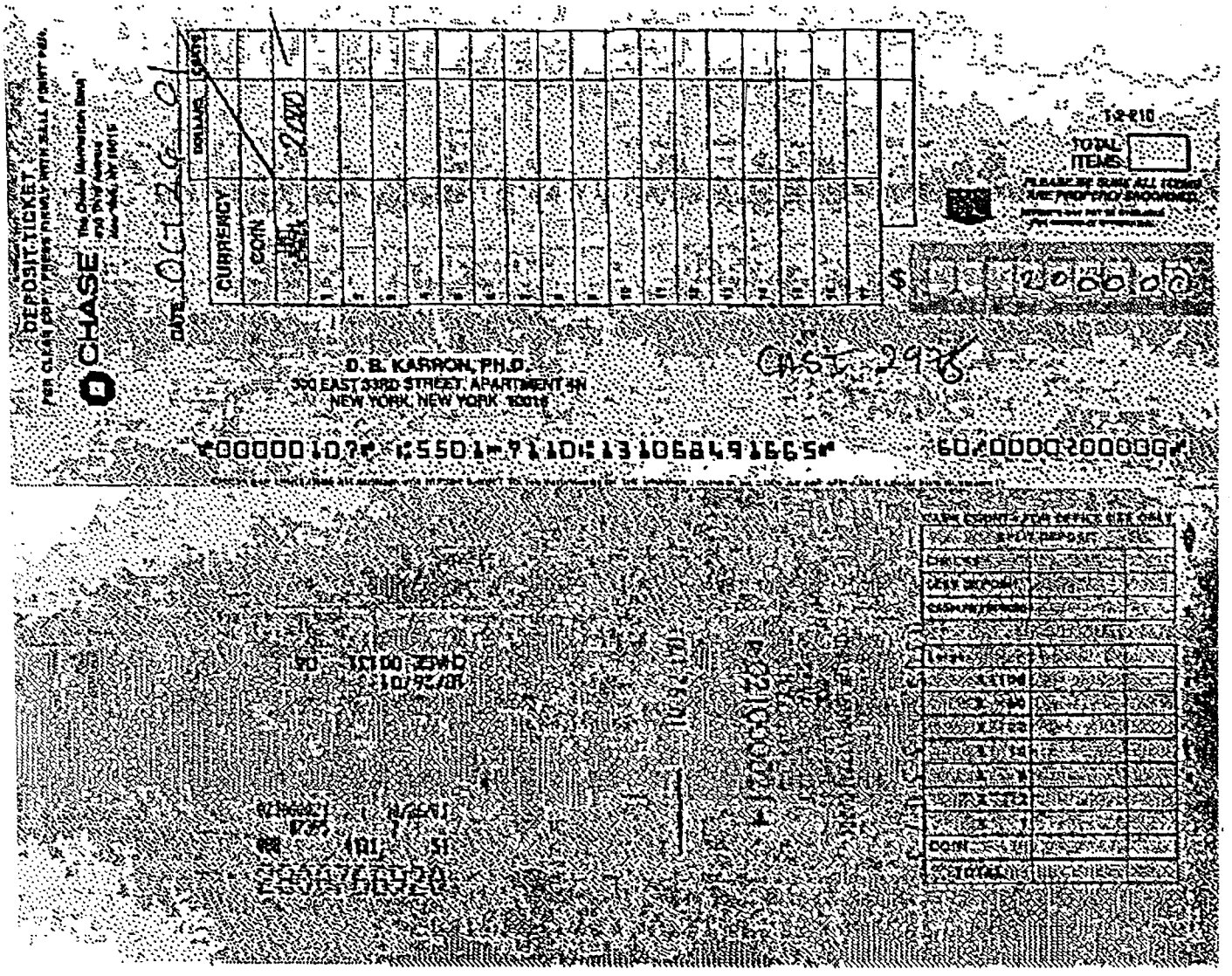
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766918 Posting date 26-OCT-01



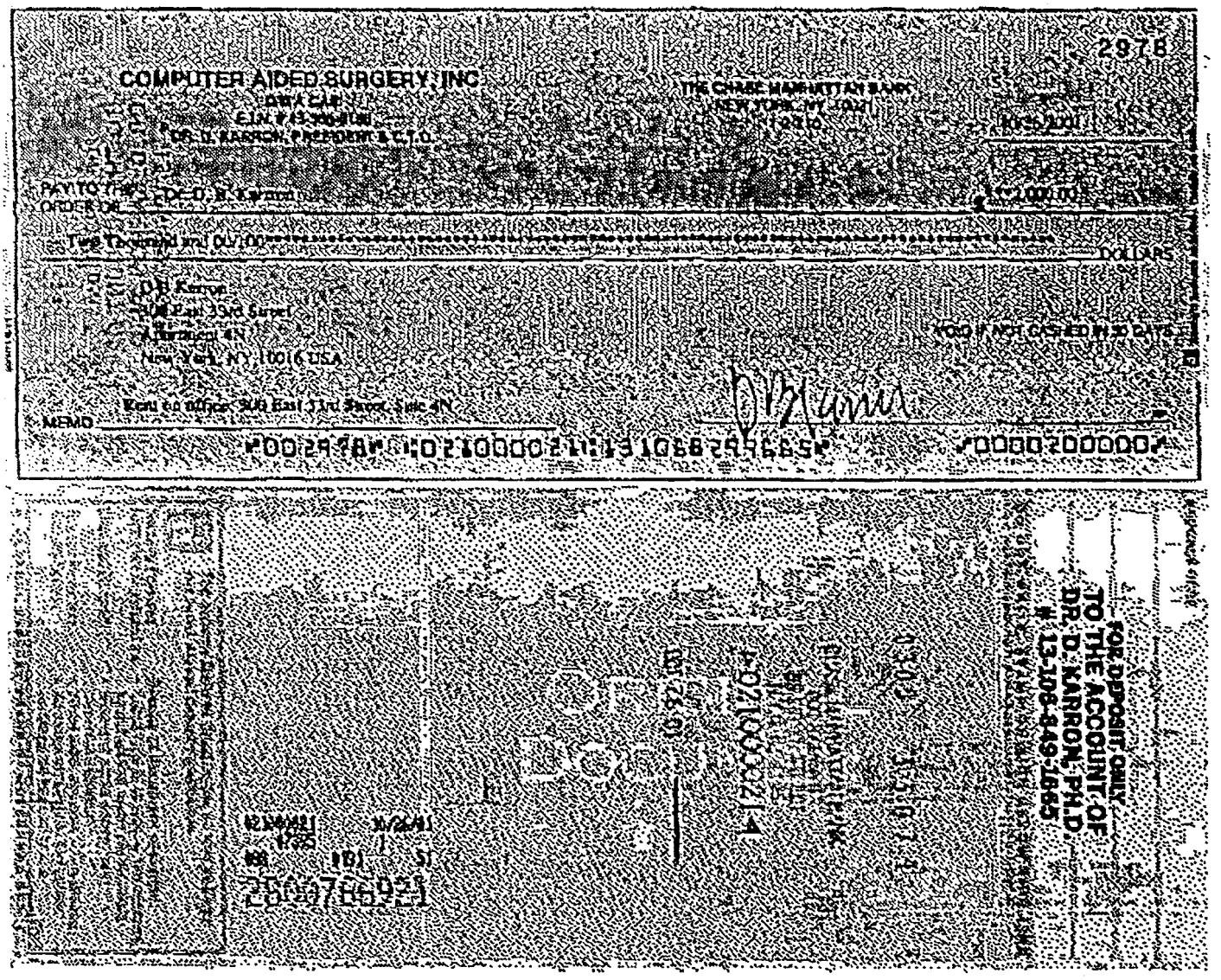
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766919 Posting date 26-OCT-01



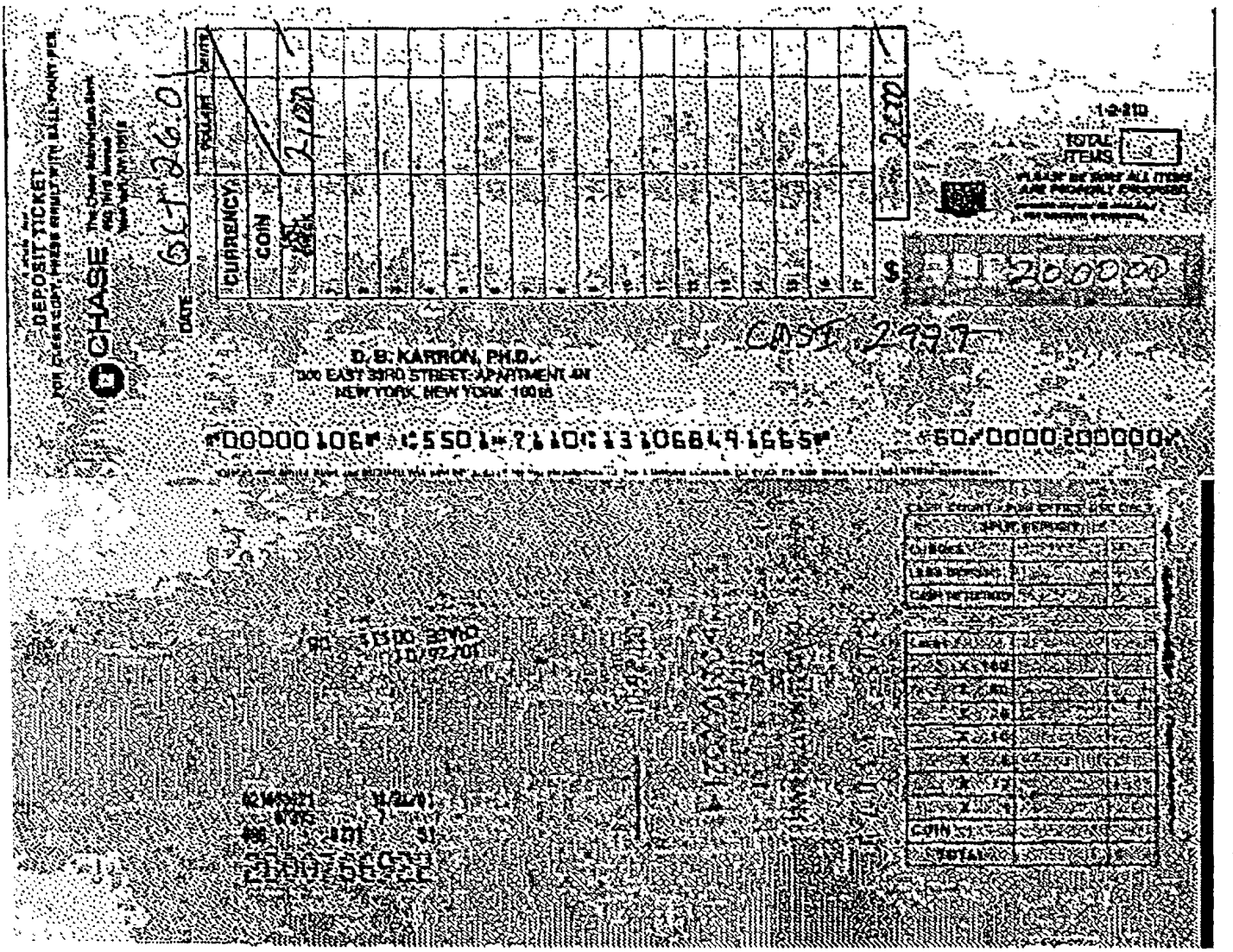
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766920 Posting date 26-OCT-01



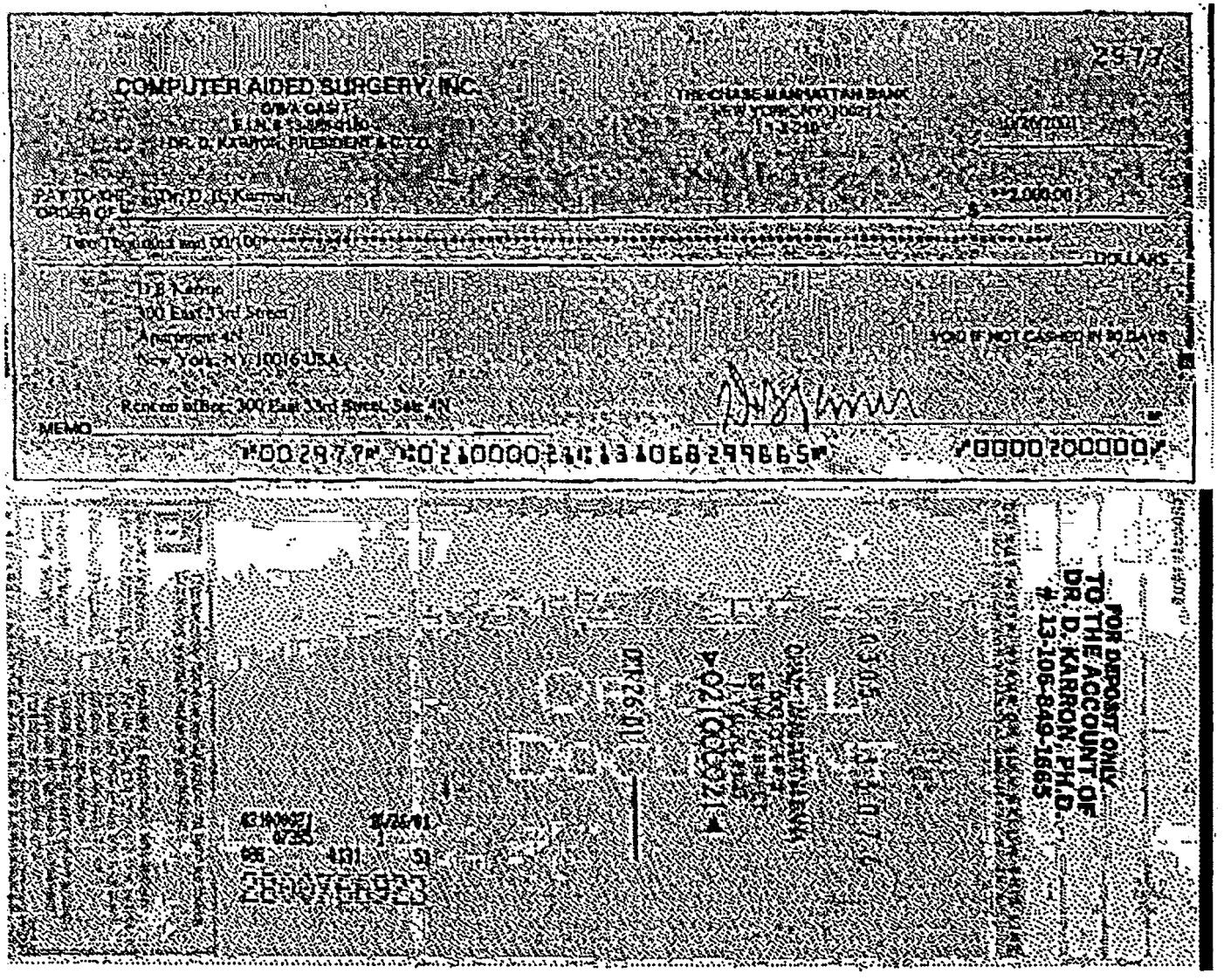
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766921 Posting date 26-OCT-01



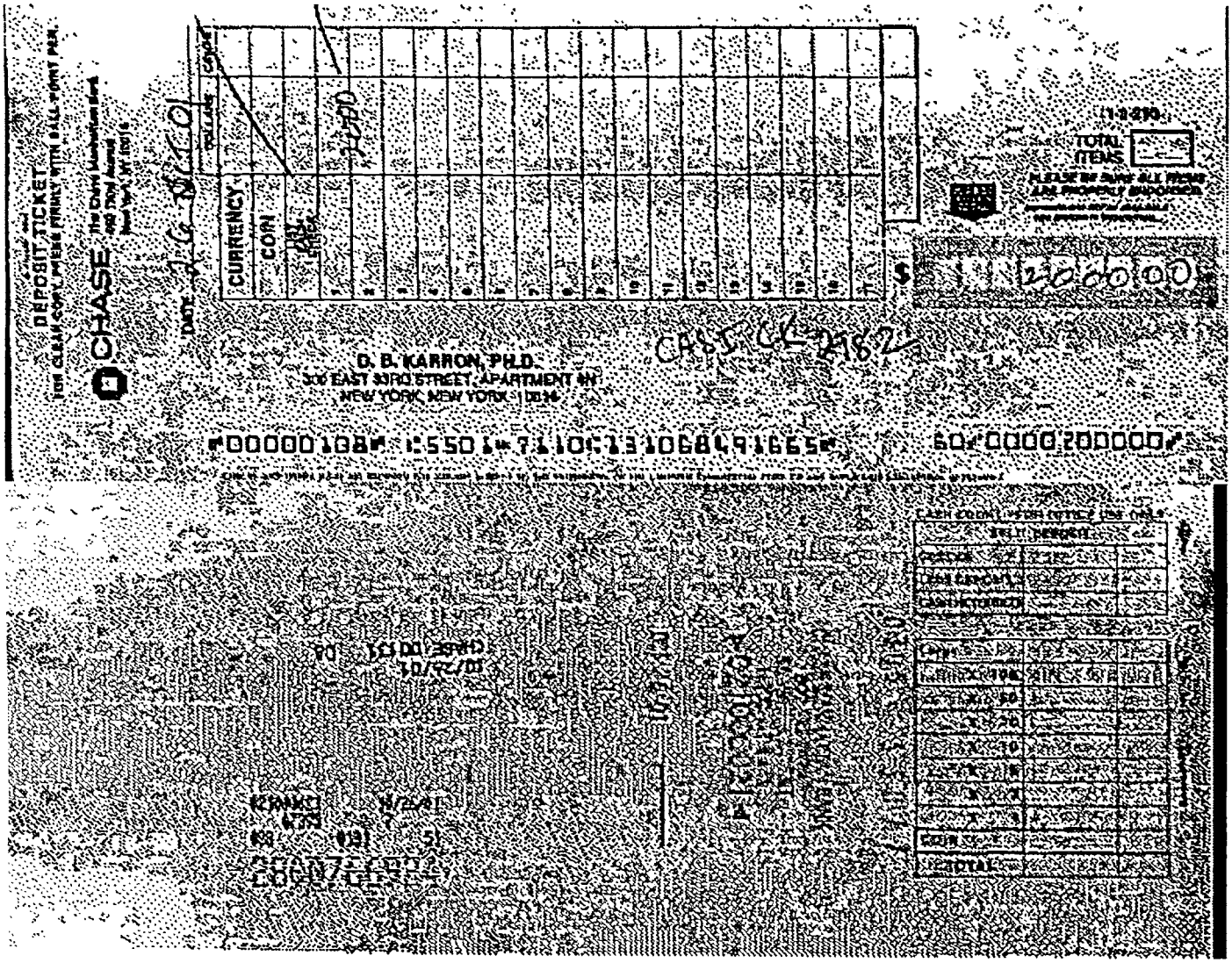
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766922 Posting date 26-OCT-01



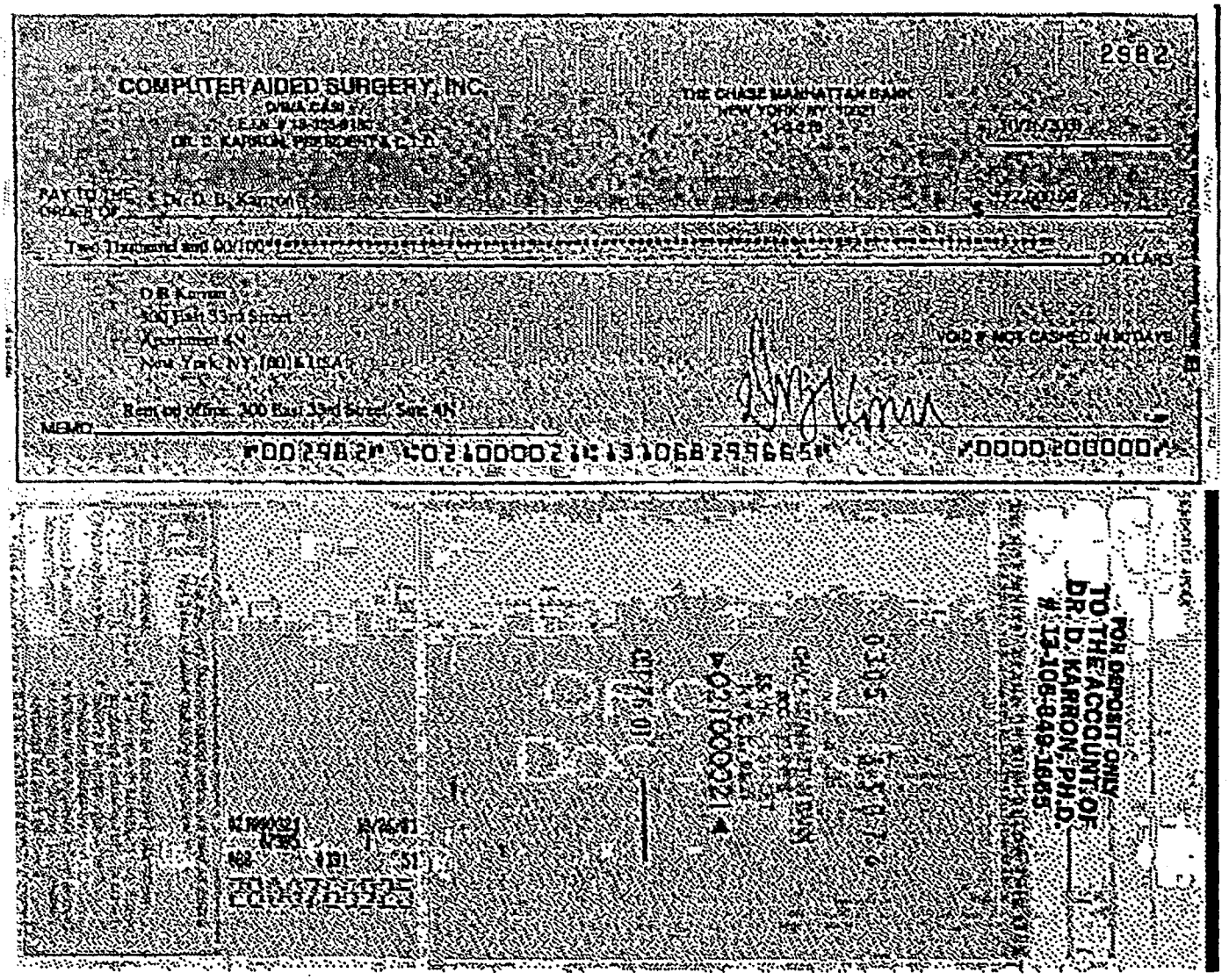
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766923 Posting date 26-OCT-01



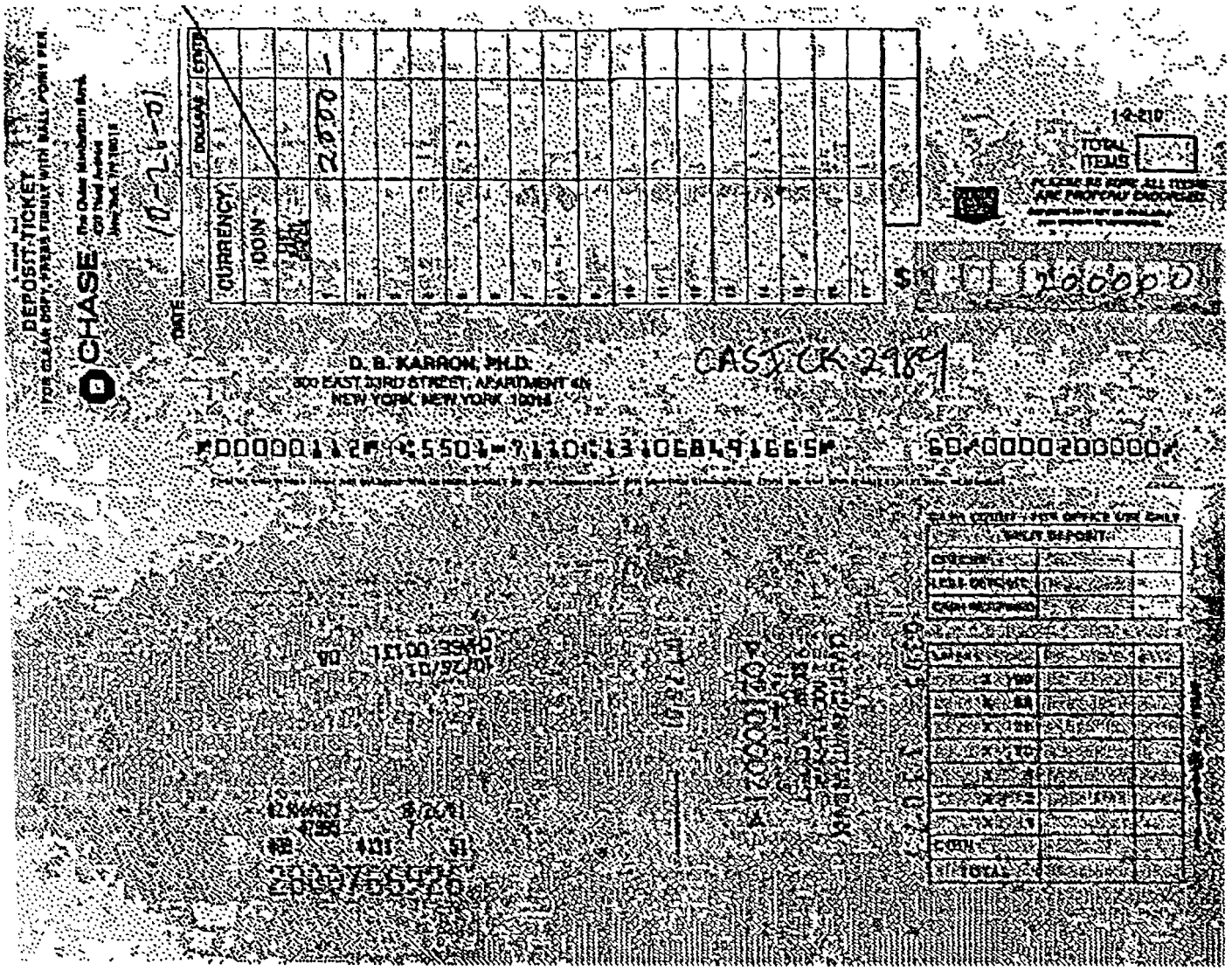
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766924 Posting date 26-OCT-01



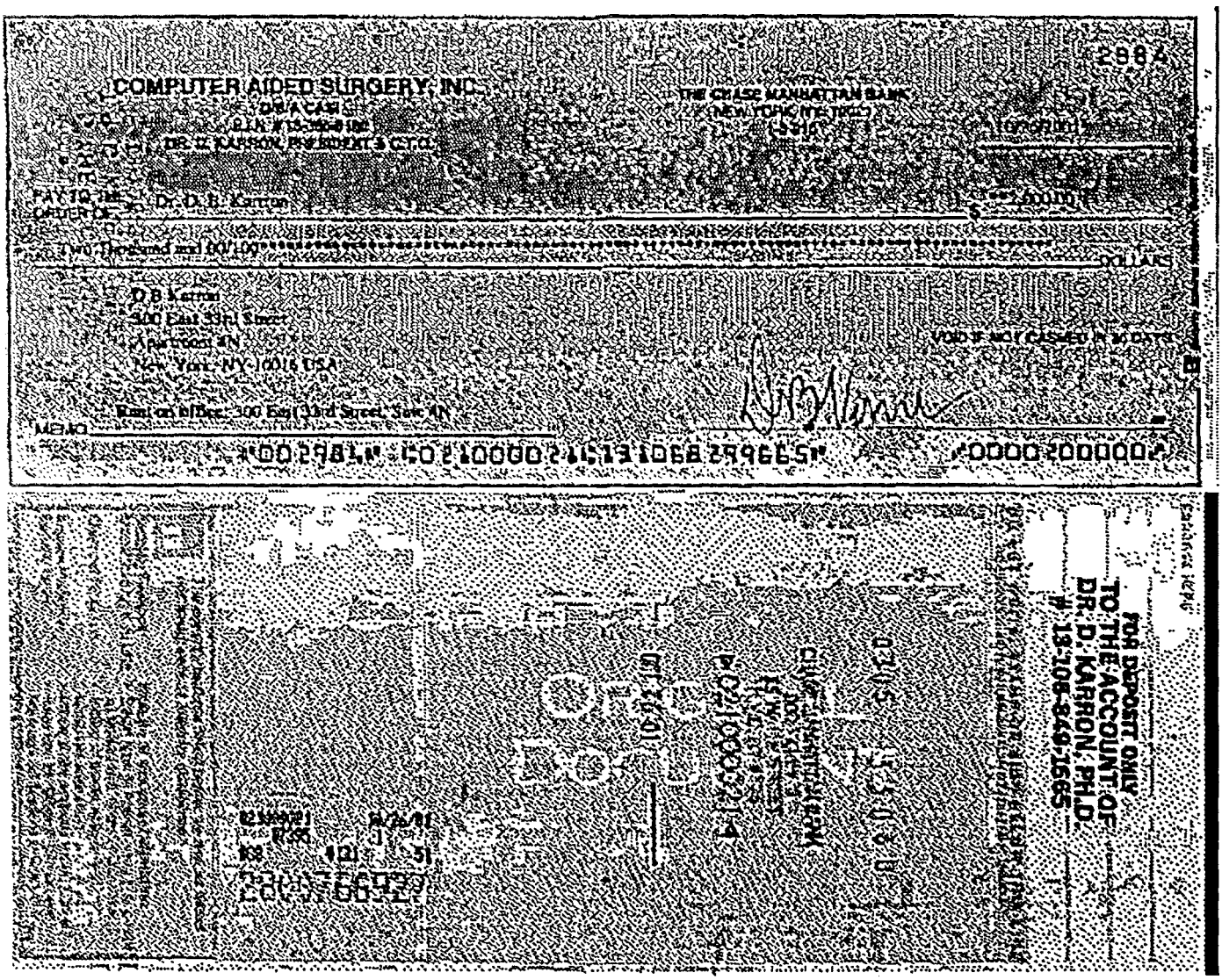
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766925 Posting date 26-OCT-01



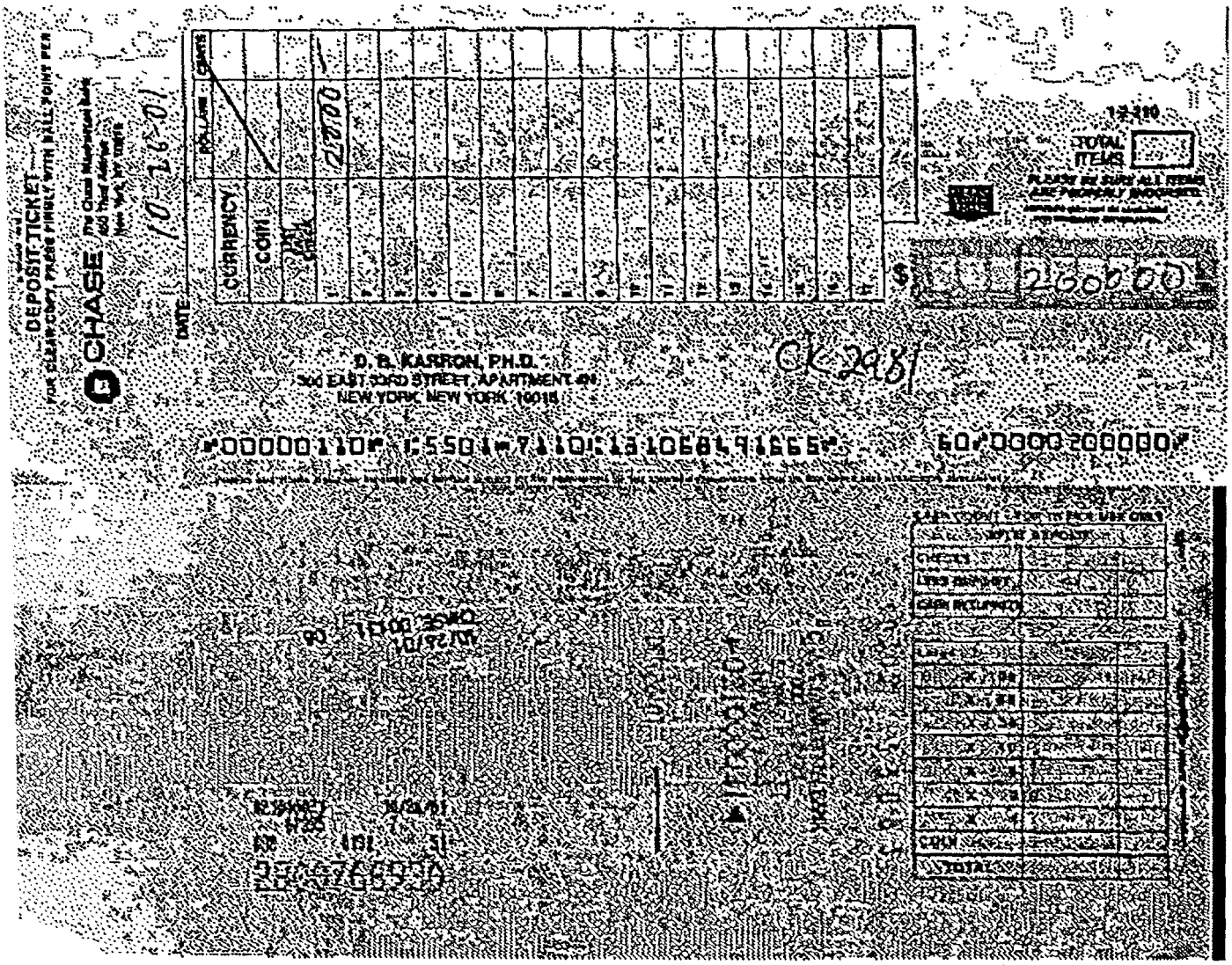
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766926 Posting date 26-OCT-01



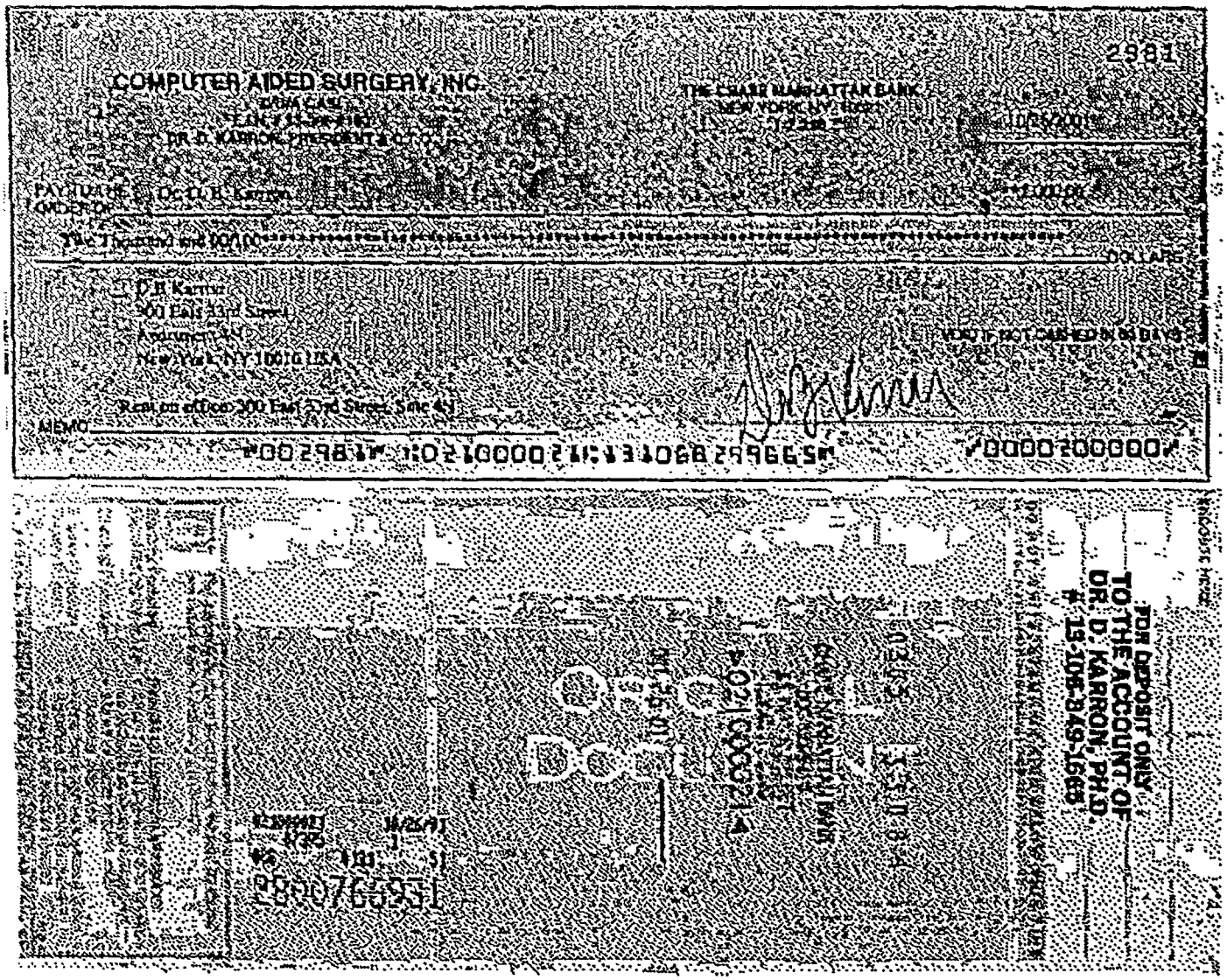
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766927 Posting date 26-OCT-01



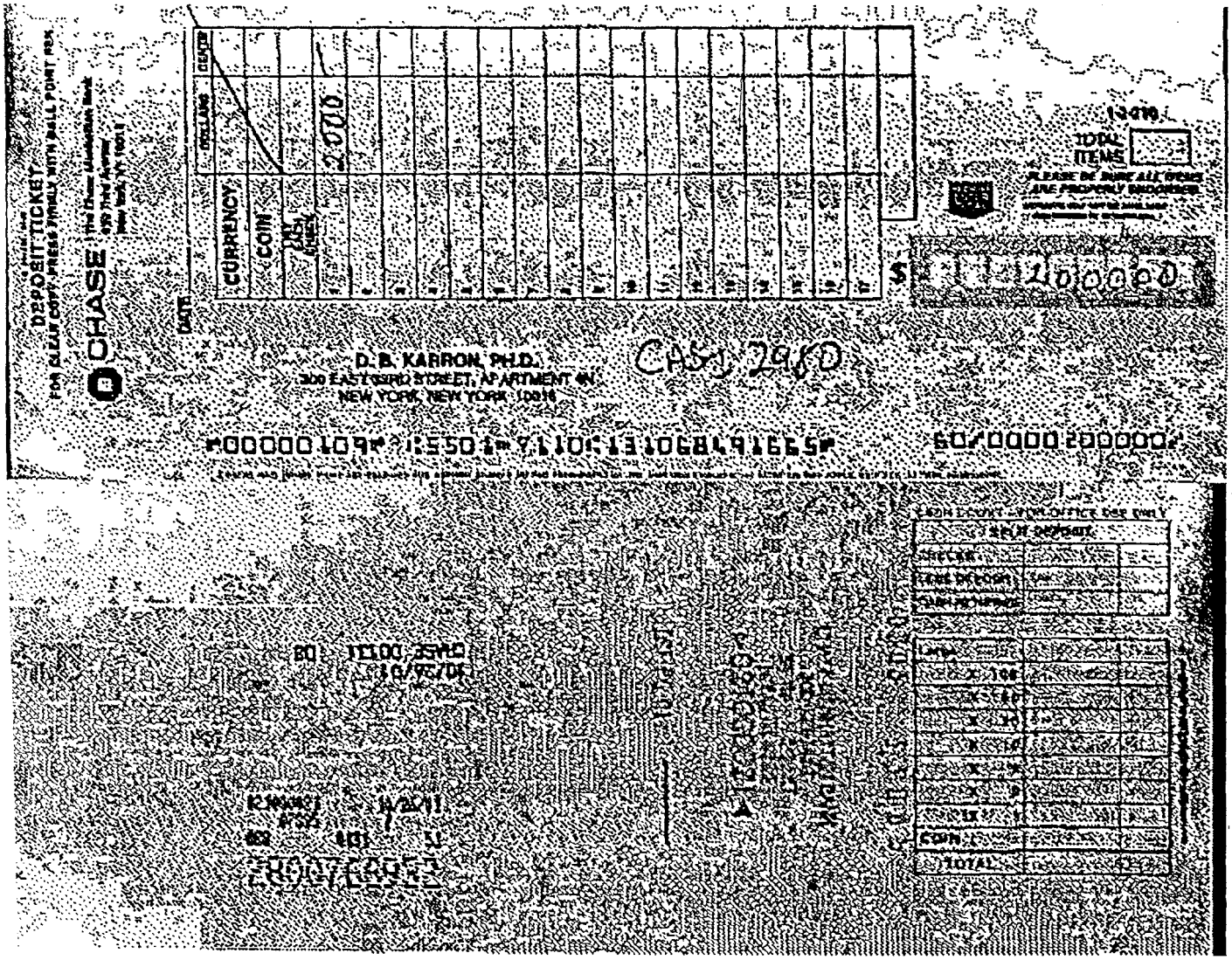
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766930 Posting date 26-OCT-01



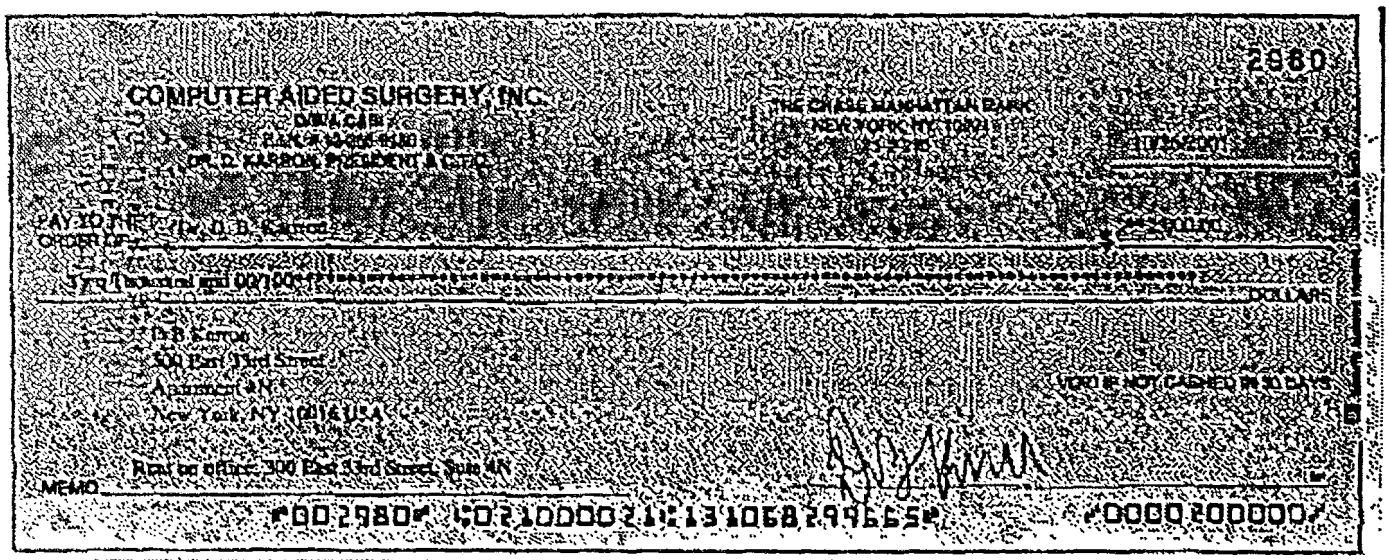
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766931 Posting date 26-OCT-01

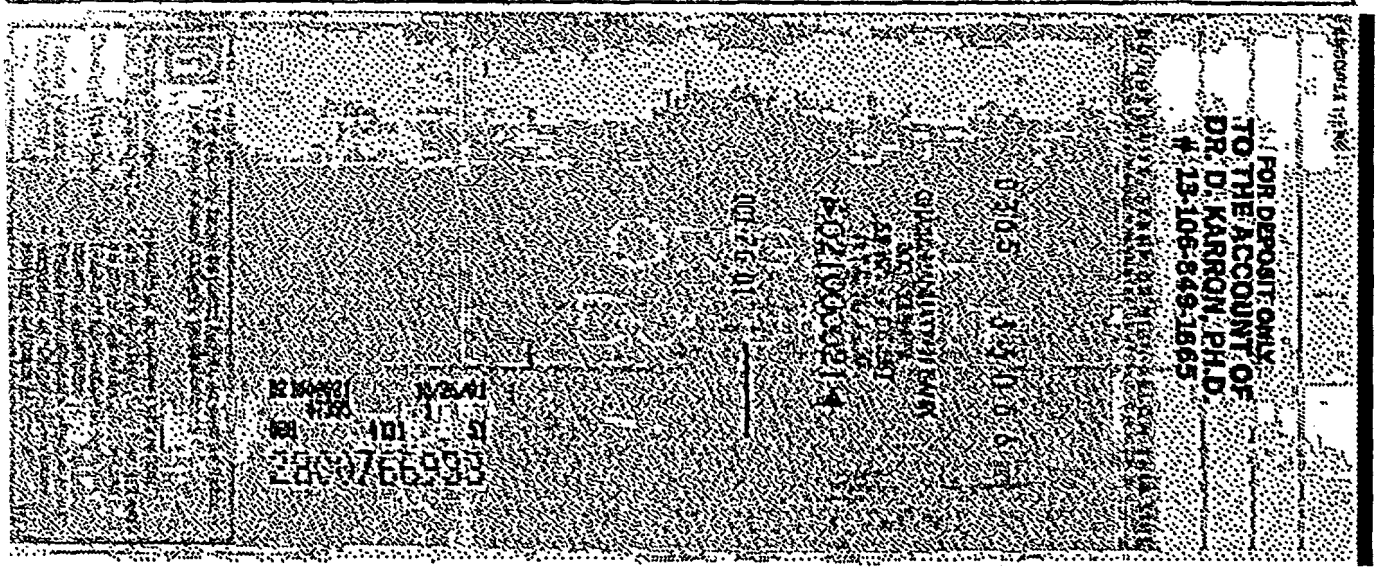


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766932 Posting date 26-OCT-01

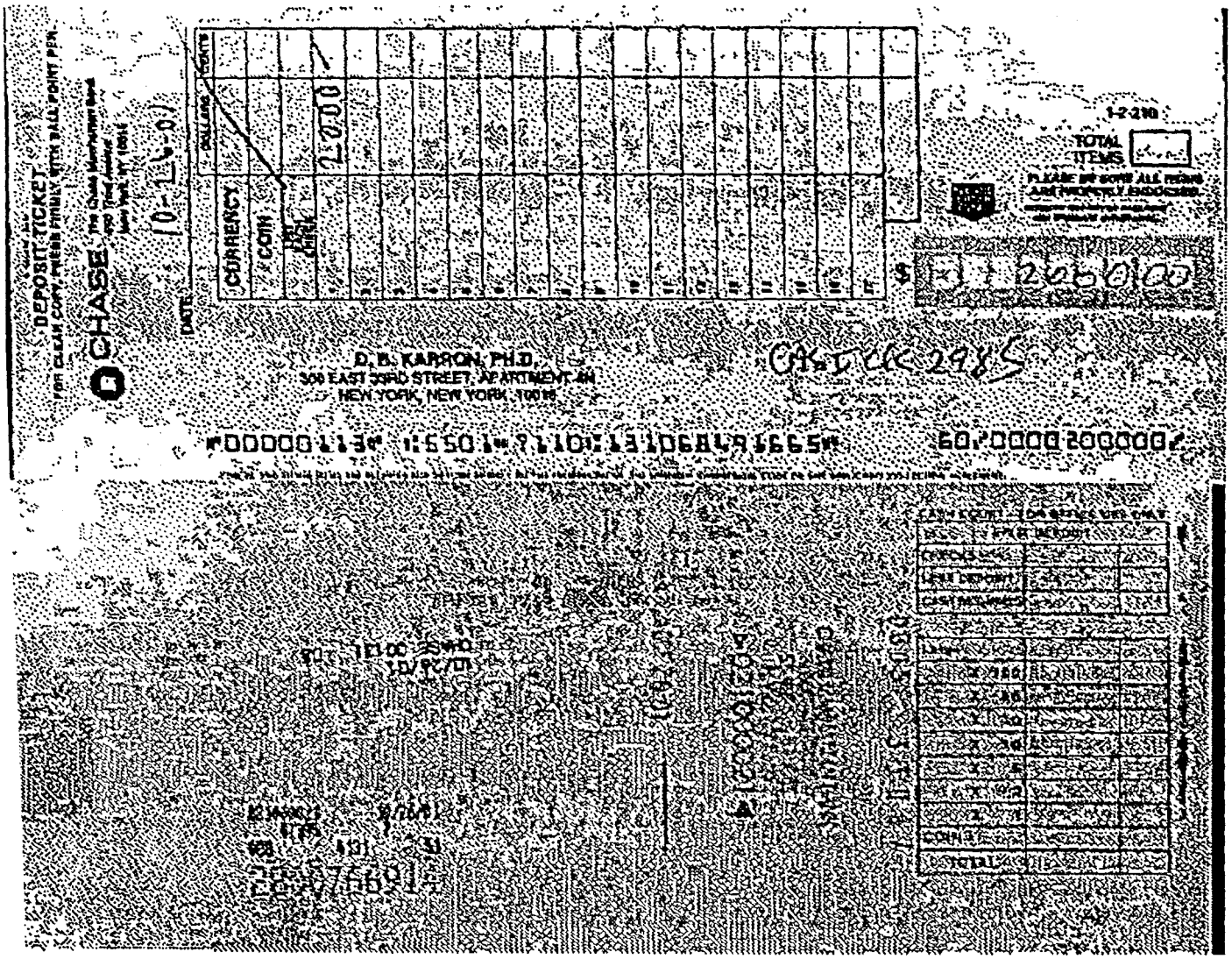


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766933 Posting date 26-OCT-01

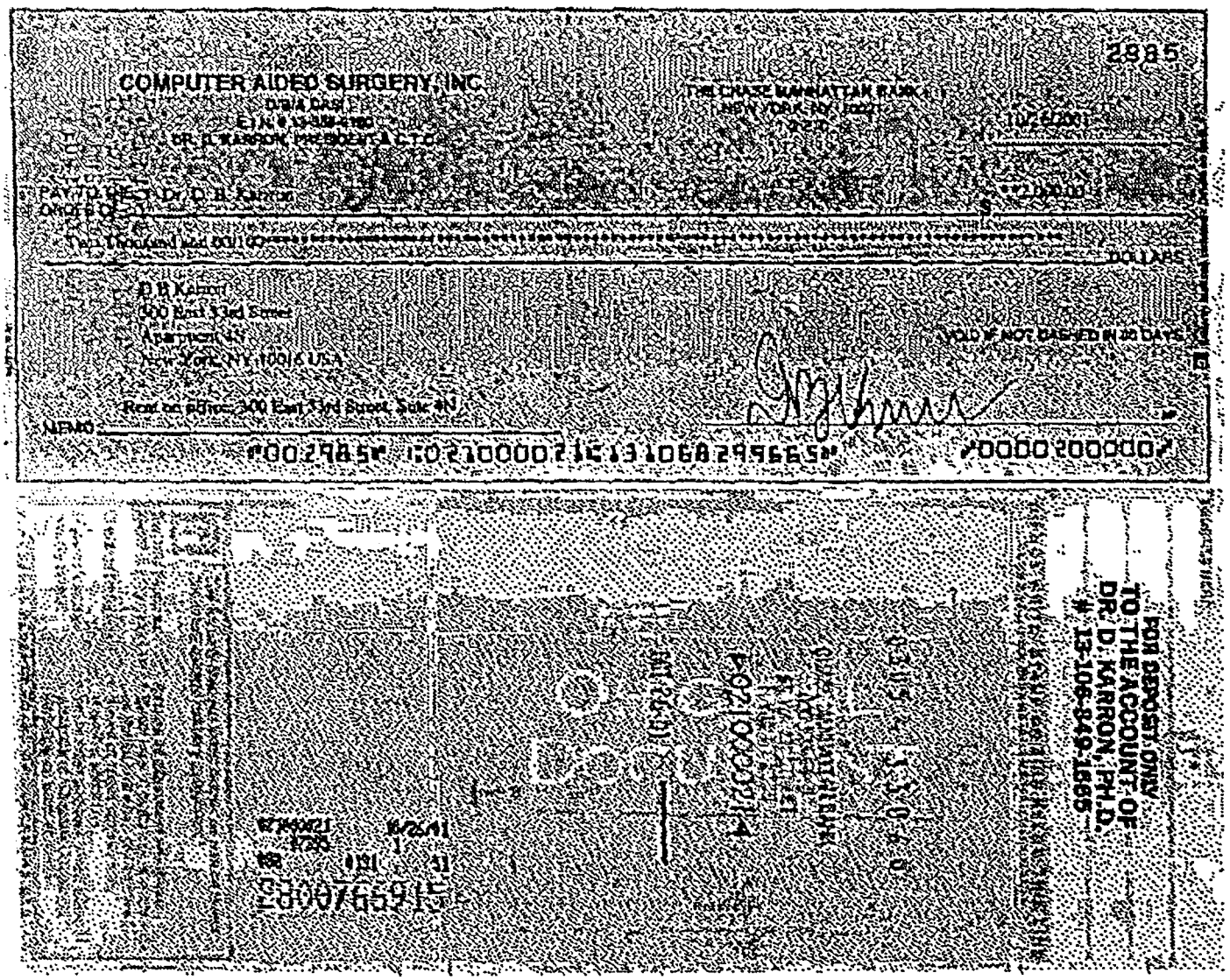




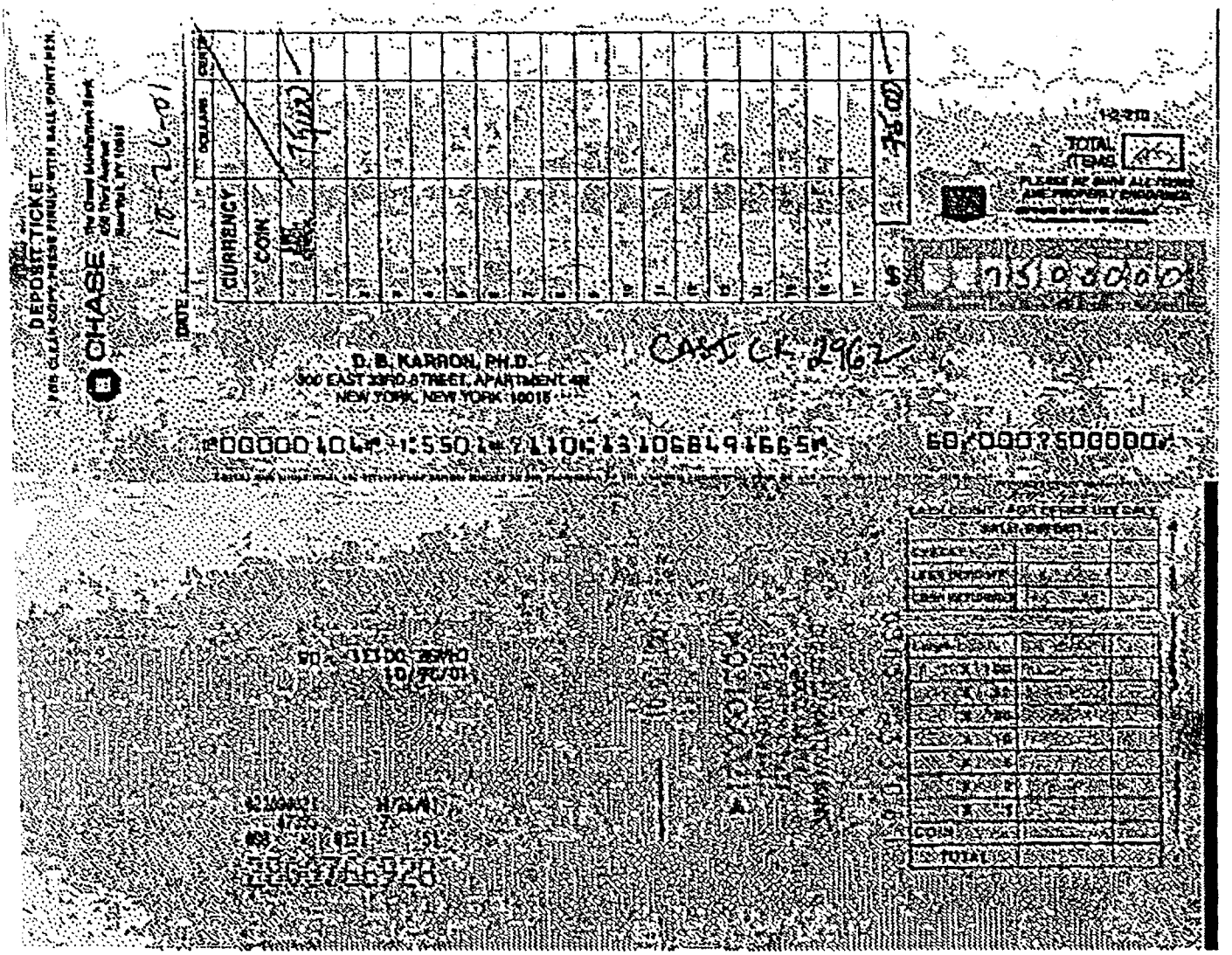
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766914 Posting date 26-OCT-01



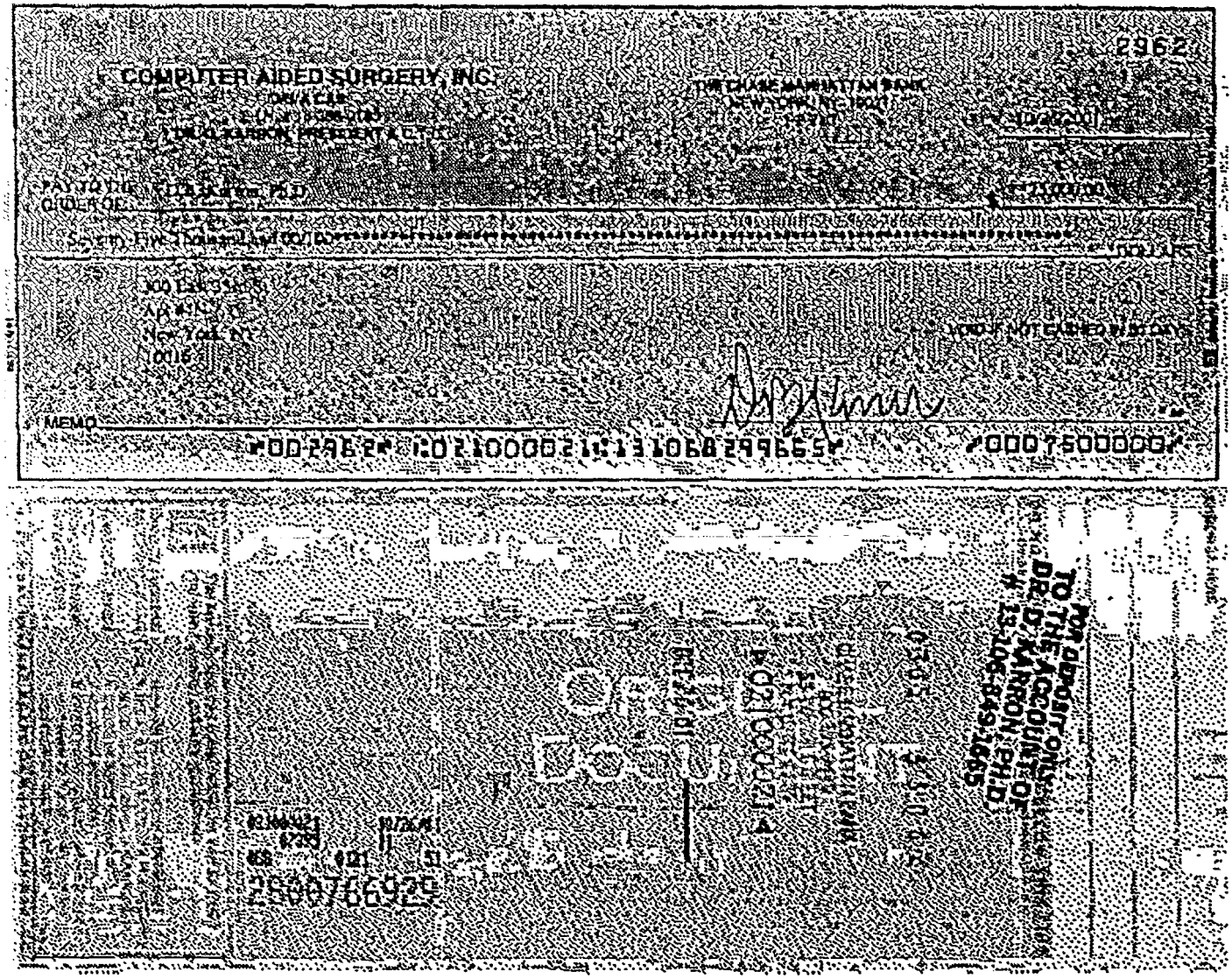
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766915 Posting date 26-OCT-01



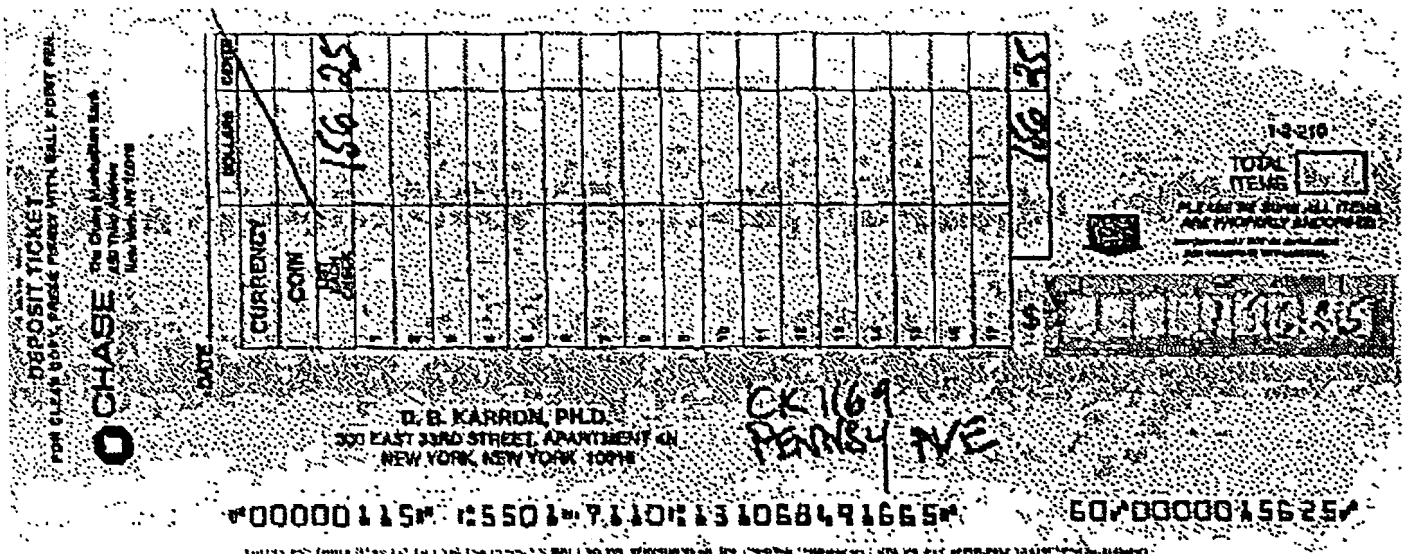
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766928 Posting date 26-OCT-01

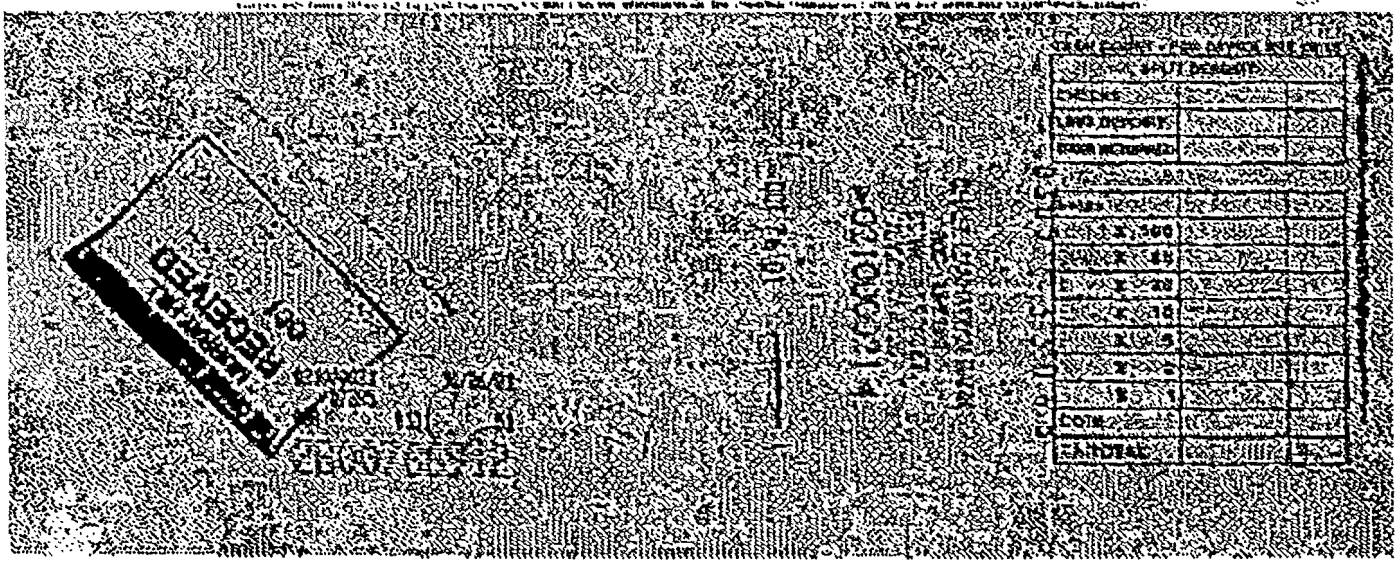


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766929 Posting date 26-OCT-01

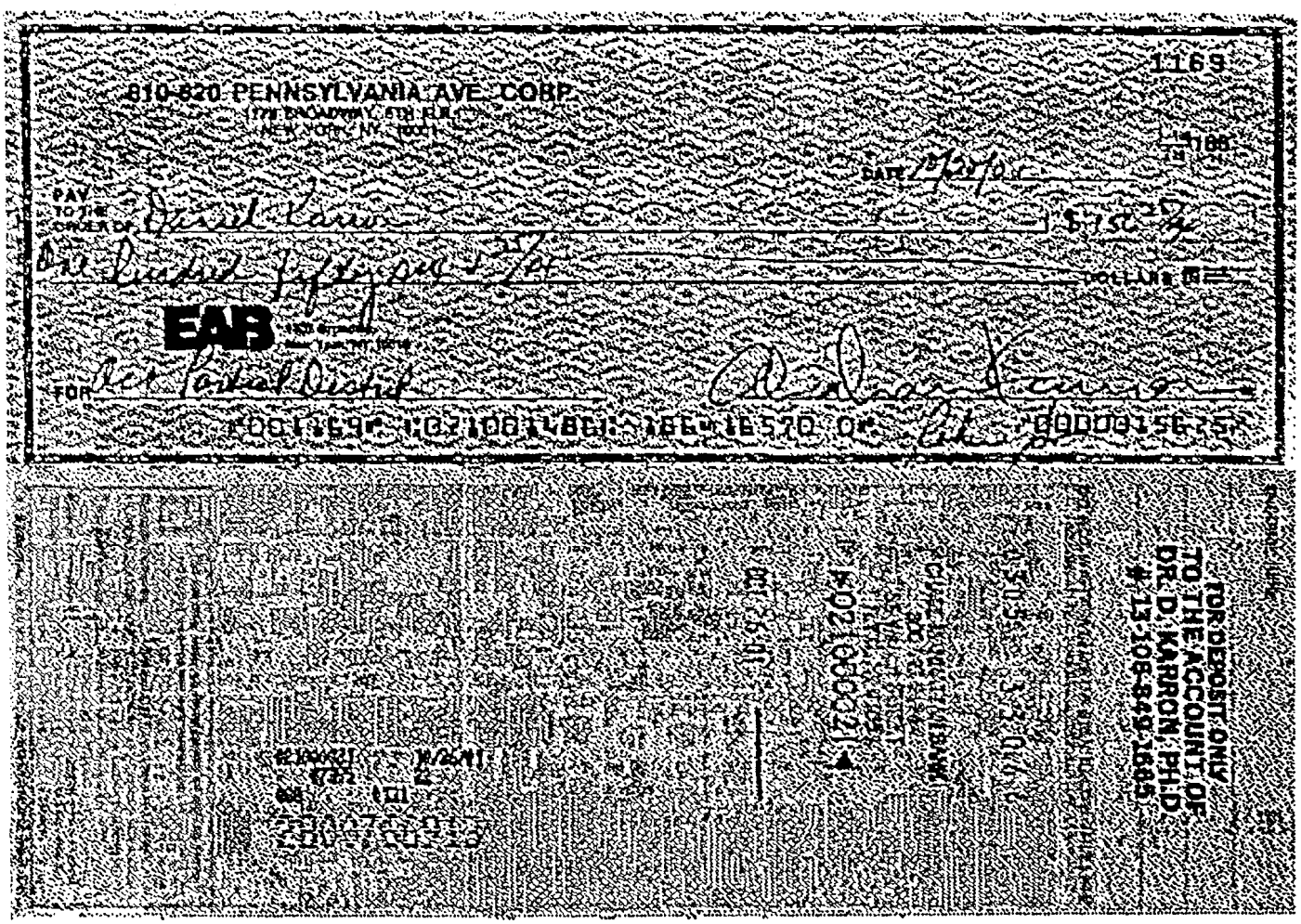


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766912 Posting date 26-OCT-01

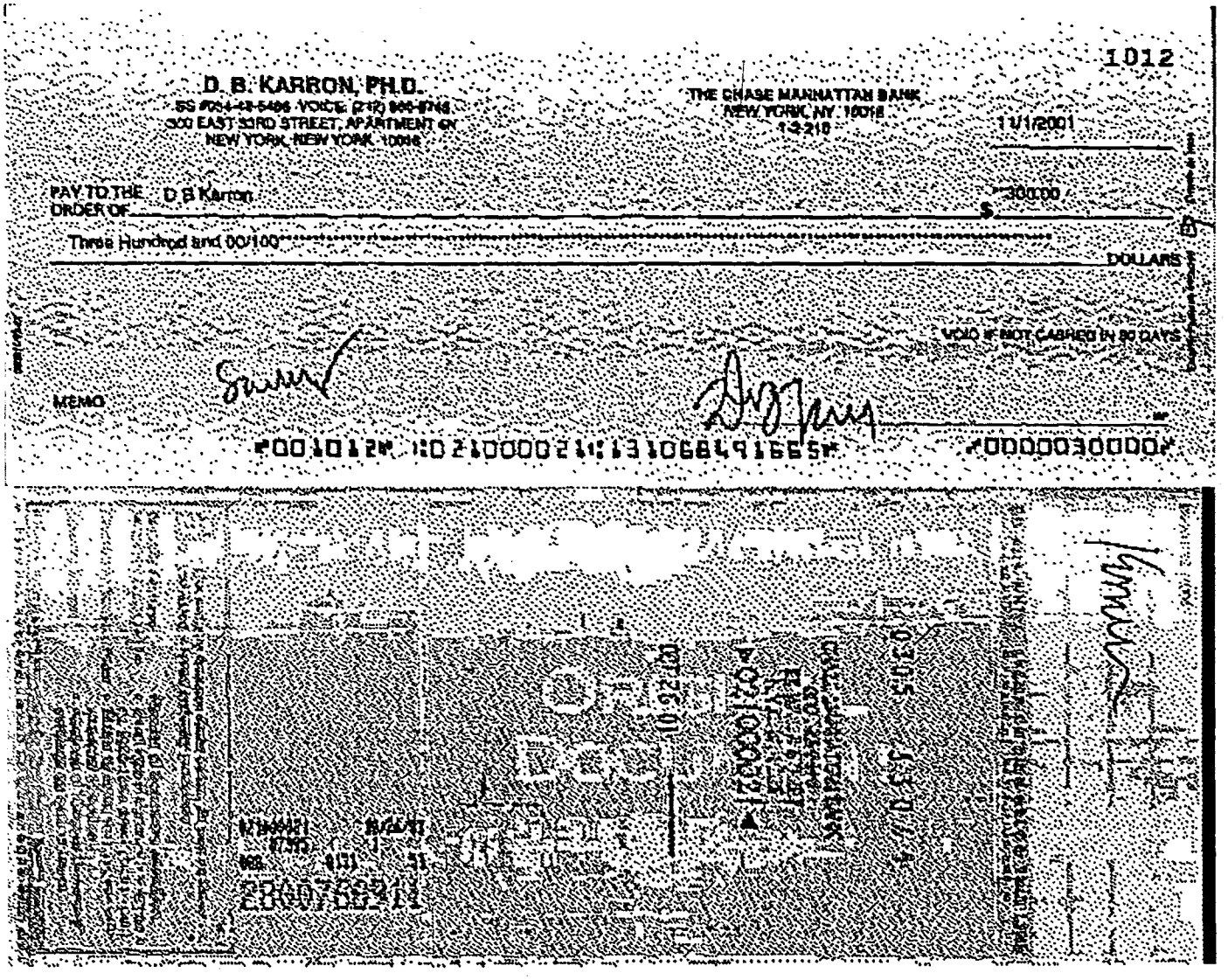




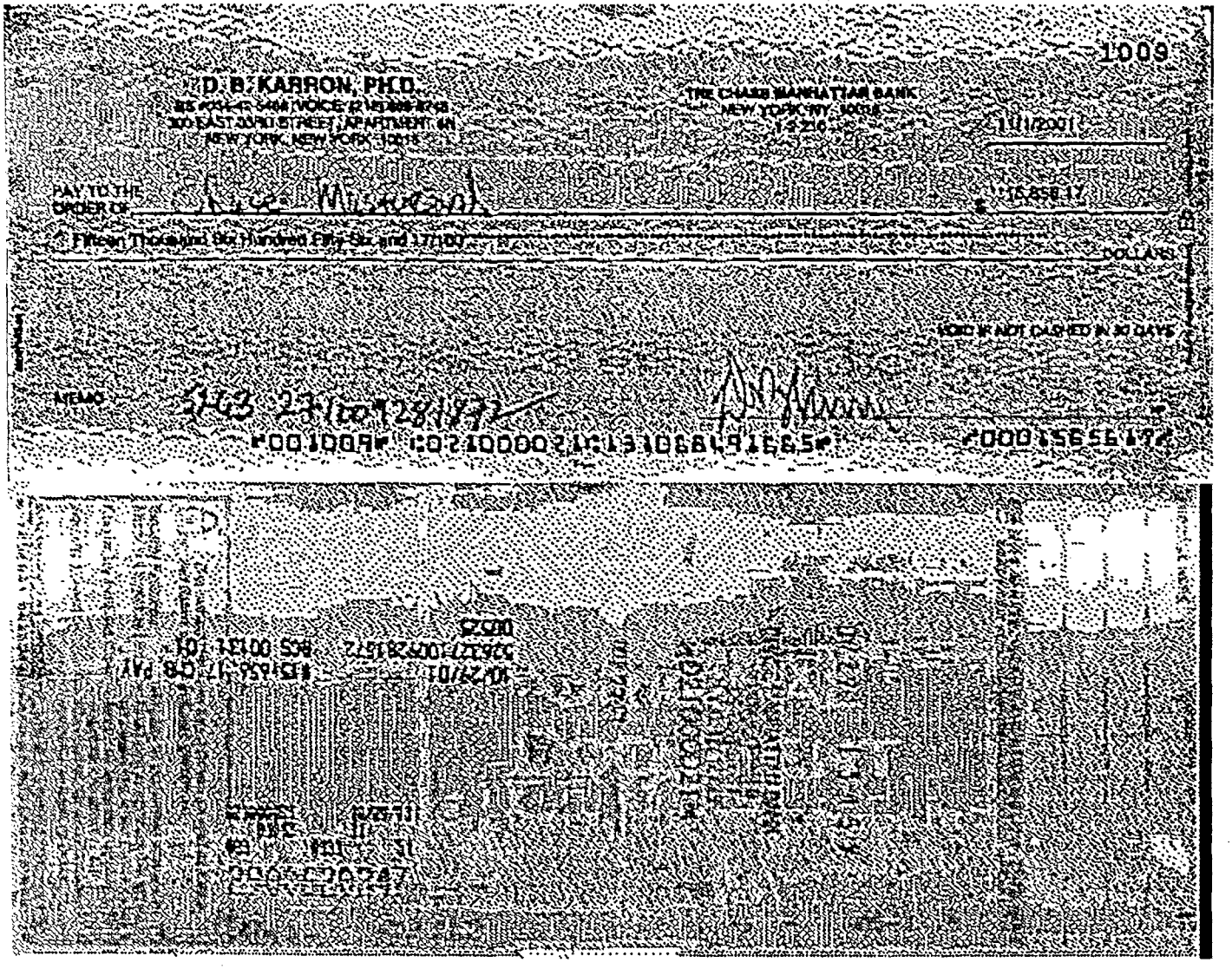
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766913 Posting date 26-OCT-01



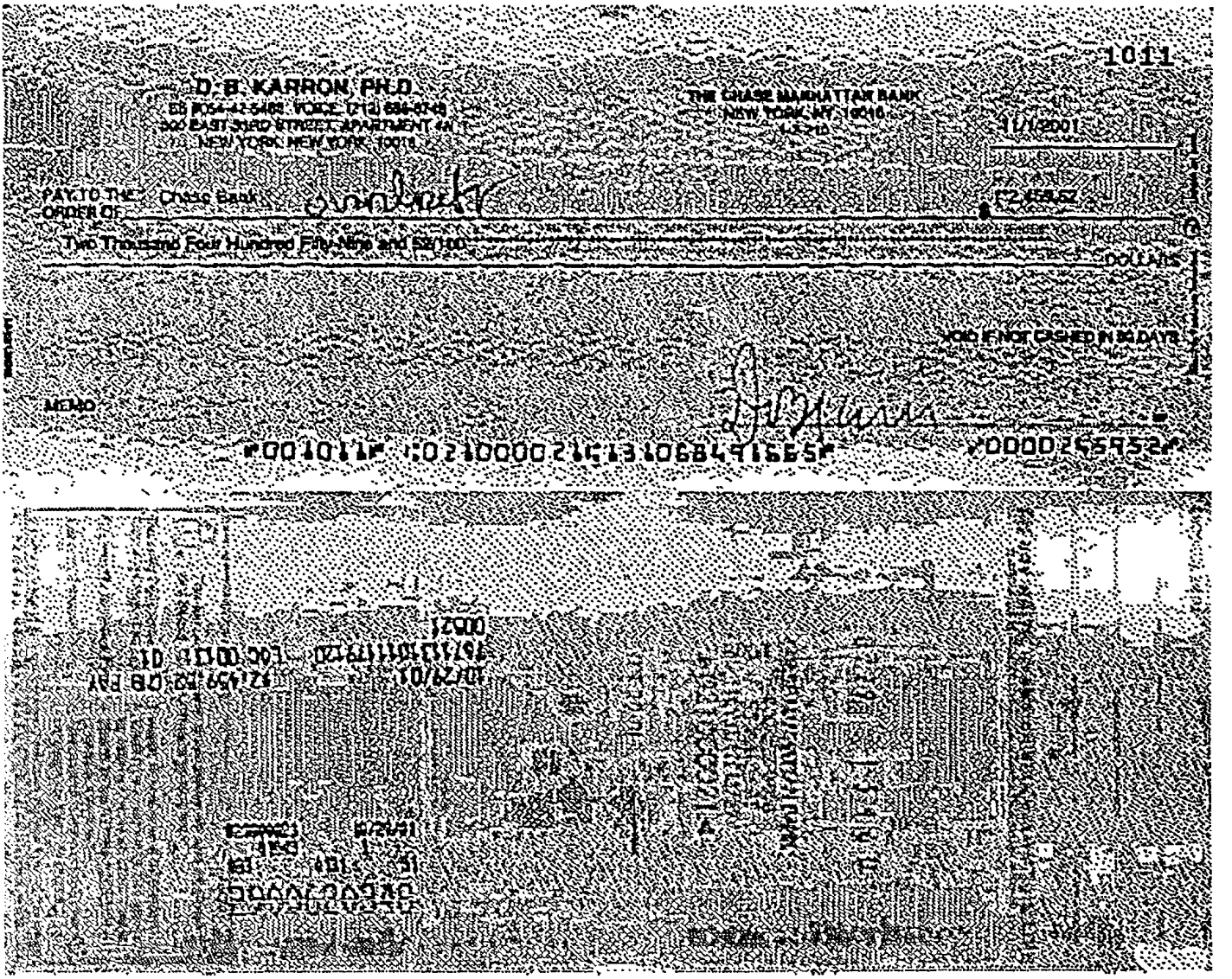
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028766911 Posting date 26-OCT-01



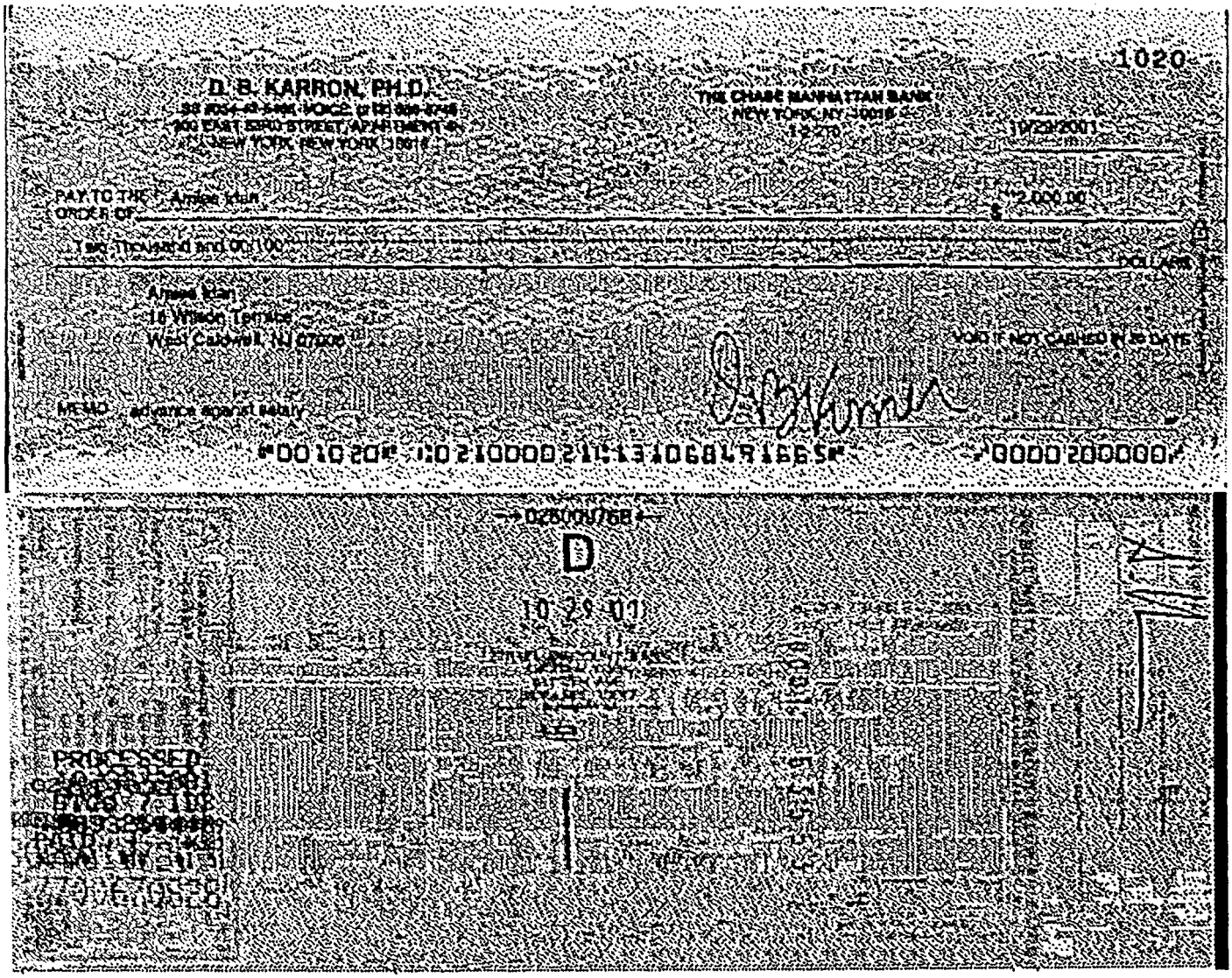
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029620347 Posting date 29-OCT-01



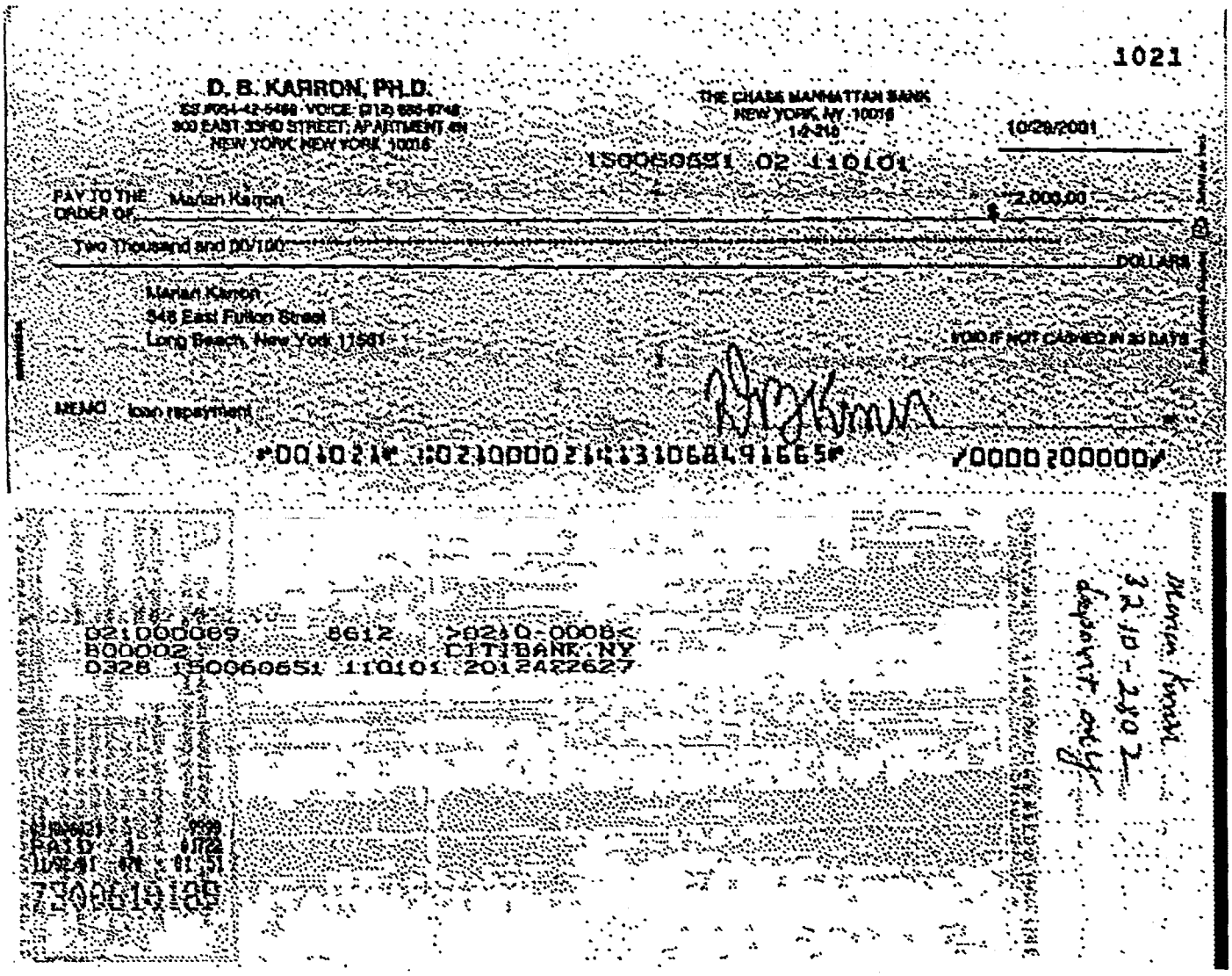
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029620348 Posting date 29-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077670828 Posting date 30-OCT-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073610189 Posting date 02-NOV-01



1021

D. B. KARRON, PH.D.
[illegible]
300 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

10/29/2001

150060651 02 110101

PAY TO THE ORDER OF Mariam Karron $ **2,000.00

Two Thousand and 00/100 DOLLARS

Mariam Karron
548 East Fulton Street
Long Beach, New York 11561

VOID IF NOT CASHED IN 30 DAYS

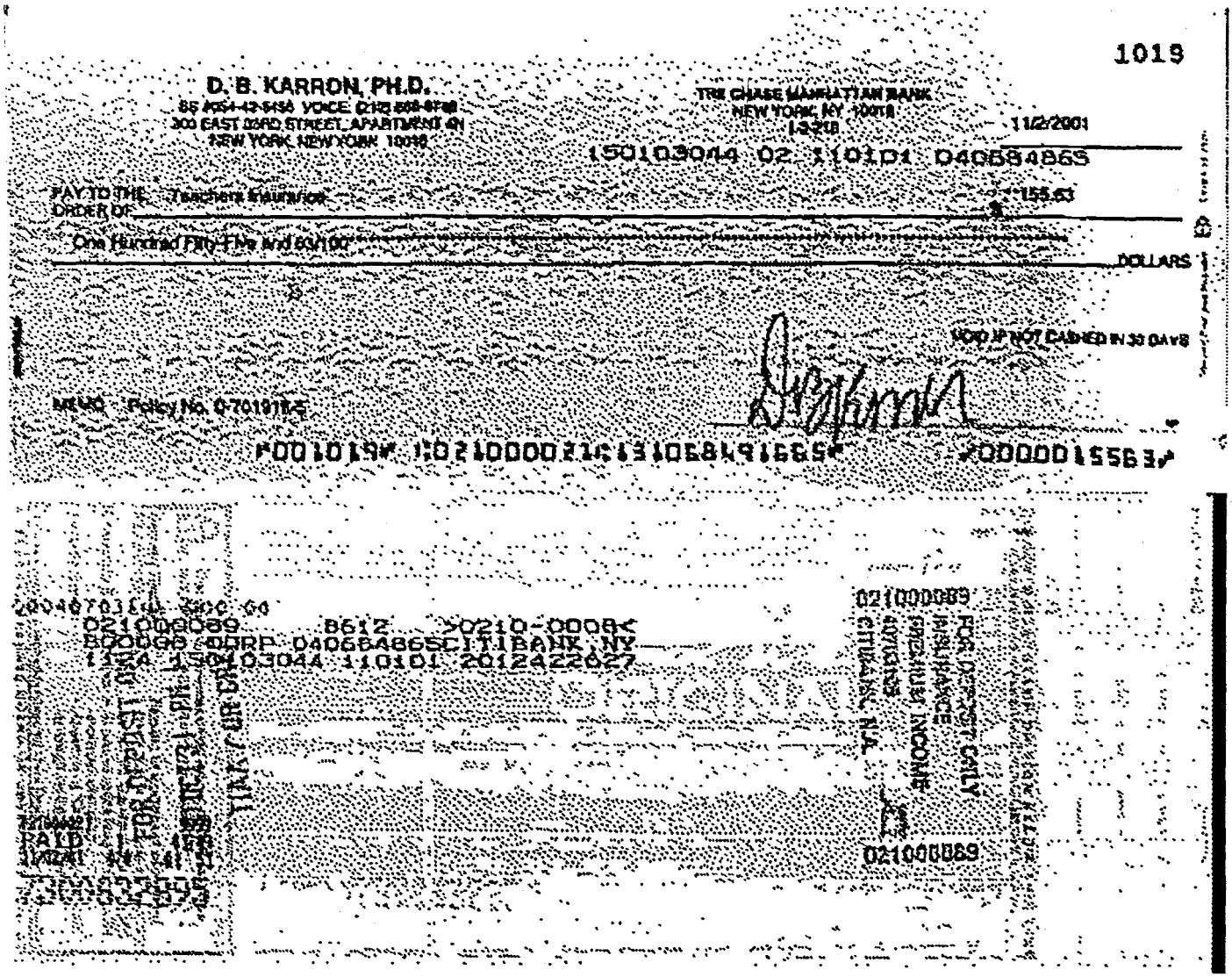
MEMO loan repayment

⑈001021⑈ ⑆021000021⑆ 3106849 1665⑈ ⑈0000200000⑈

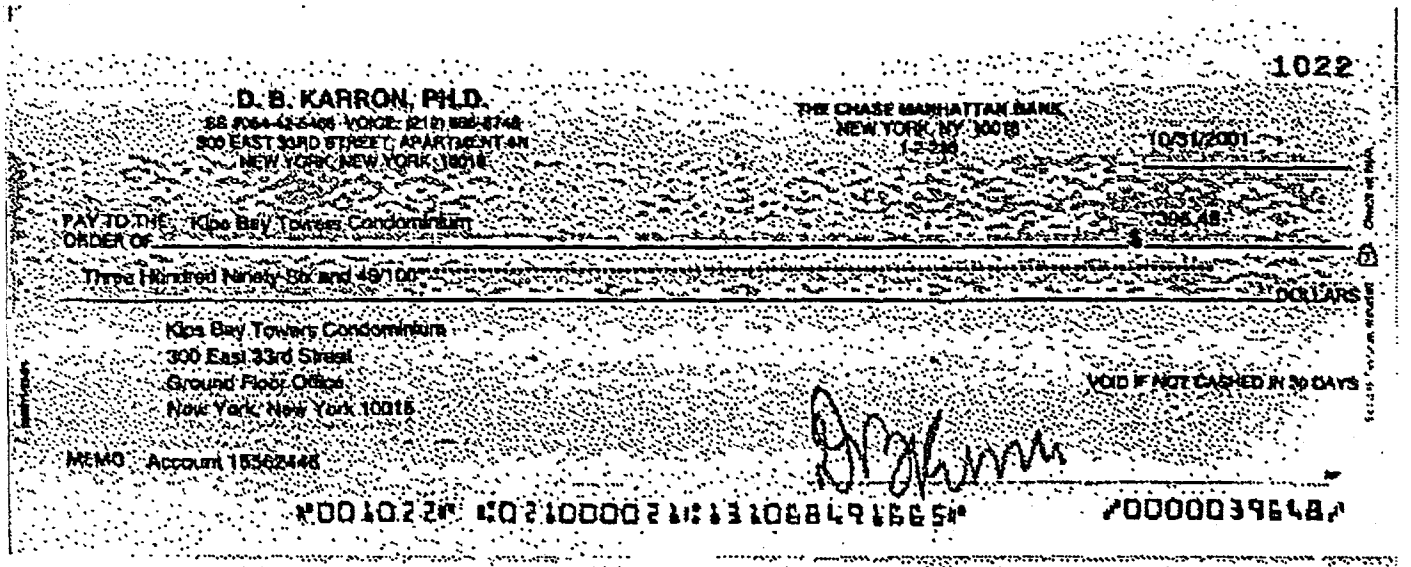
021000069 8612 >0210-0008<
B00002 CITIBANK, NY
0328 150060651 110101 2012422627

Mariam Karron
2210-2302
daytime only

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073632895 Posting date 02-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075154360 Posting date 02-NOV-01



1022

D. B. KARRON, PH.D.
88 [illegible] VOICE: (212) 988-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
(2-2)0

10/31/2001

PAY TO THE ORDER OF Kips Bay Towers Condominium $ 396.48

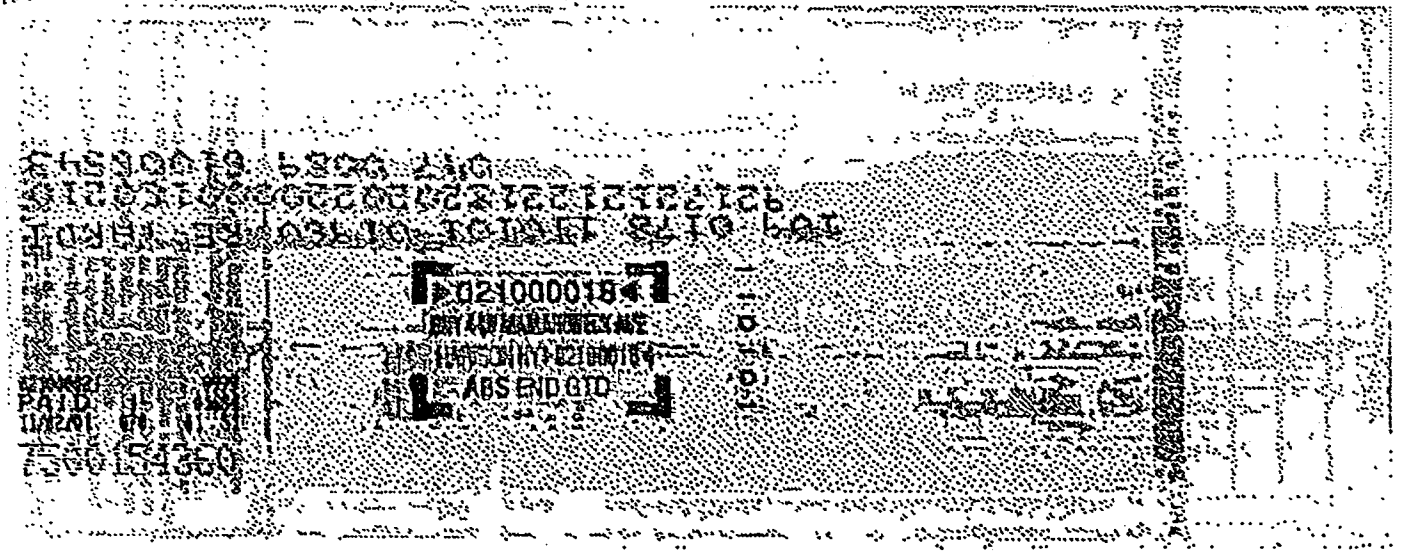
Three Hundred Ninety-Six and 48/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

MEMO Account 15562448

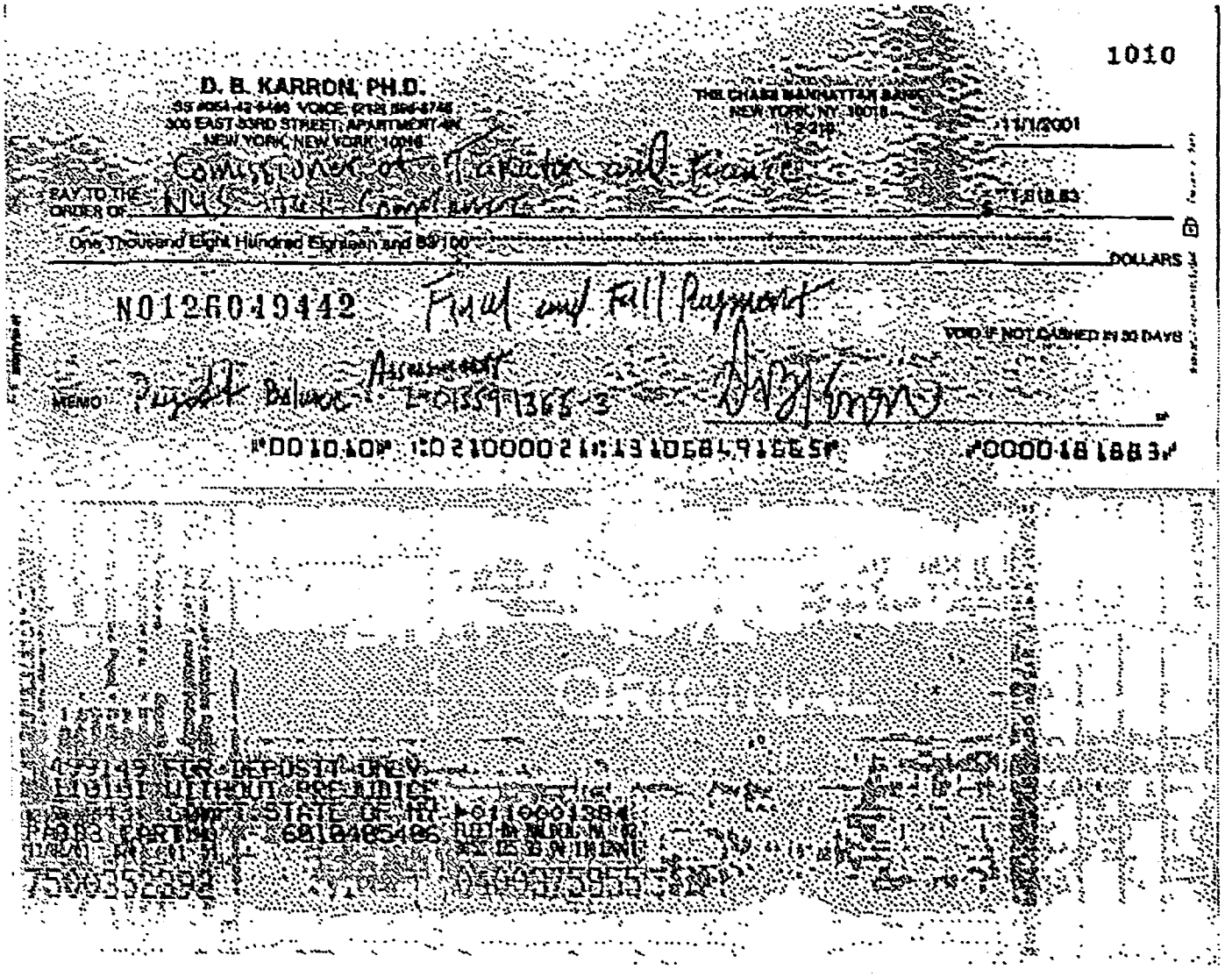
⑈001022⑈ ⑆021000021⑆ 13108849 1665⑈ ⑈000039648⑈



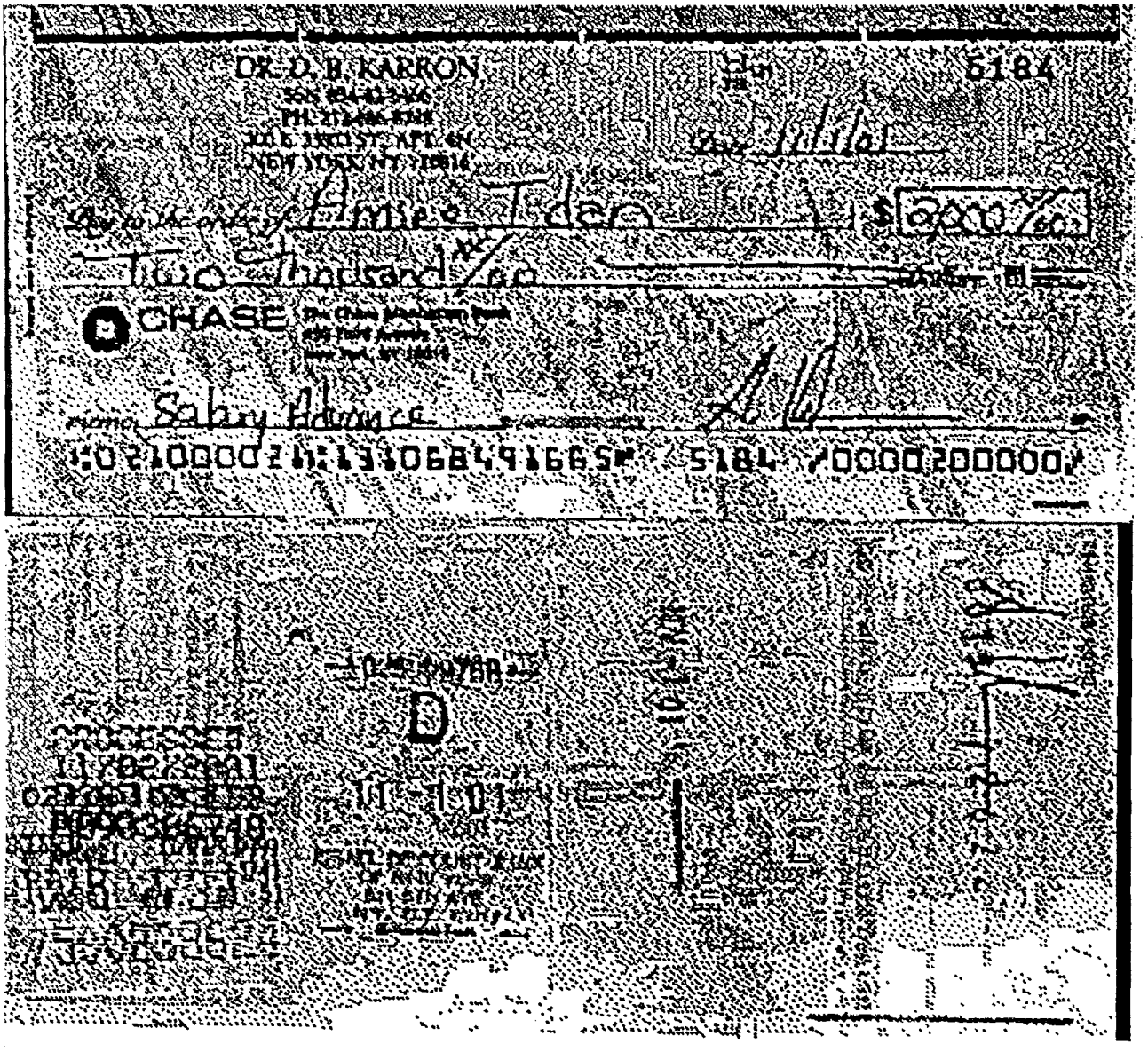
⑆021000018⑆

ABS END GTD

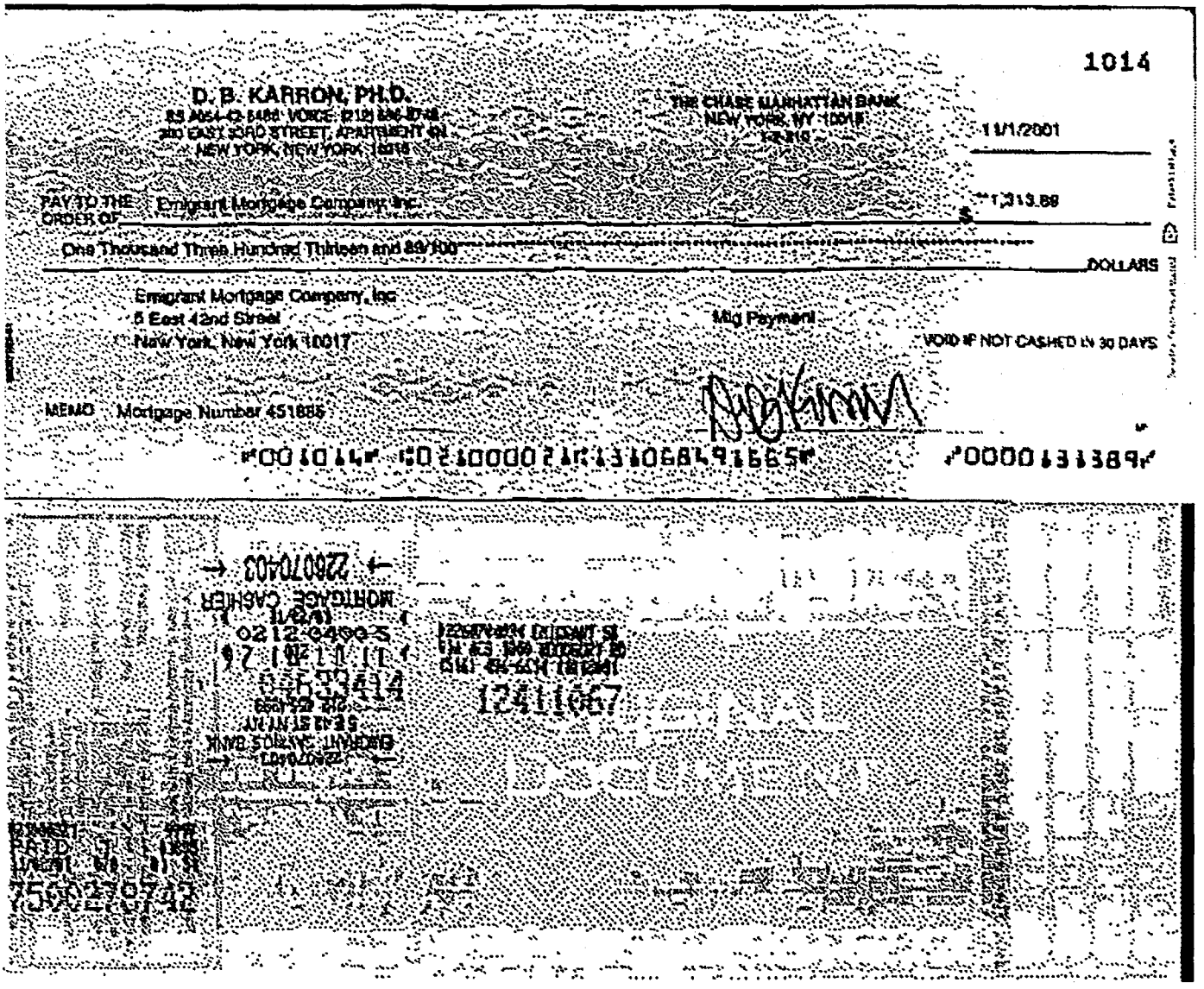
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075352392 Posting date 02-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075238624 Posting date 02-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075278742 Posting date 02-NOV-01



1014

D. B. KARRON, PH.D.
[illegible]
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081

11/1/2001

PAY TO THE ORDER OF Emigrant Mortgage Company Inc. $ **1,313.89

One Thousand Three Hundred Thirteen and 89/100 DOLLARS

Emigrant Mortgage Company, Inc
5 East 42nd Street
New York, New York 10017

Mtg Payment

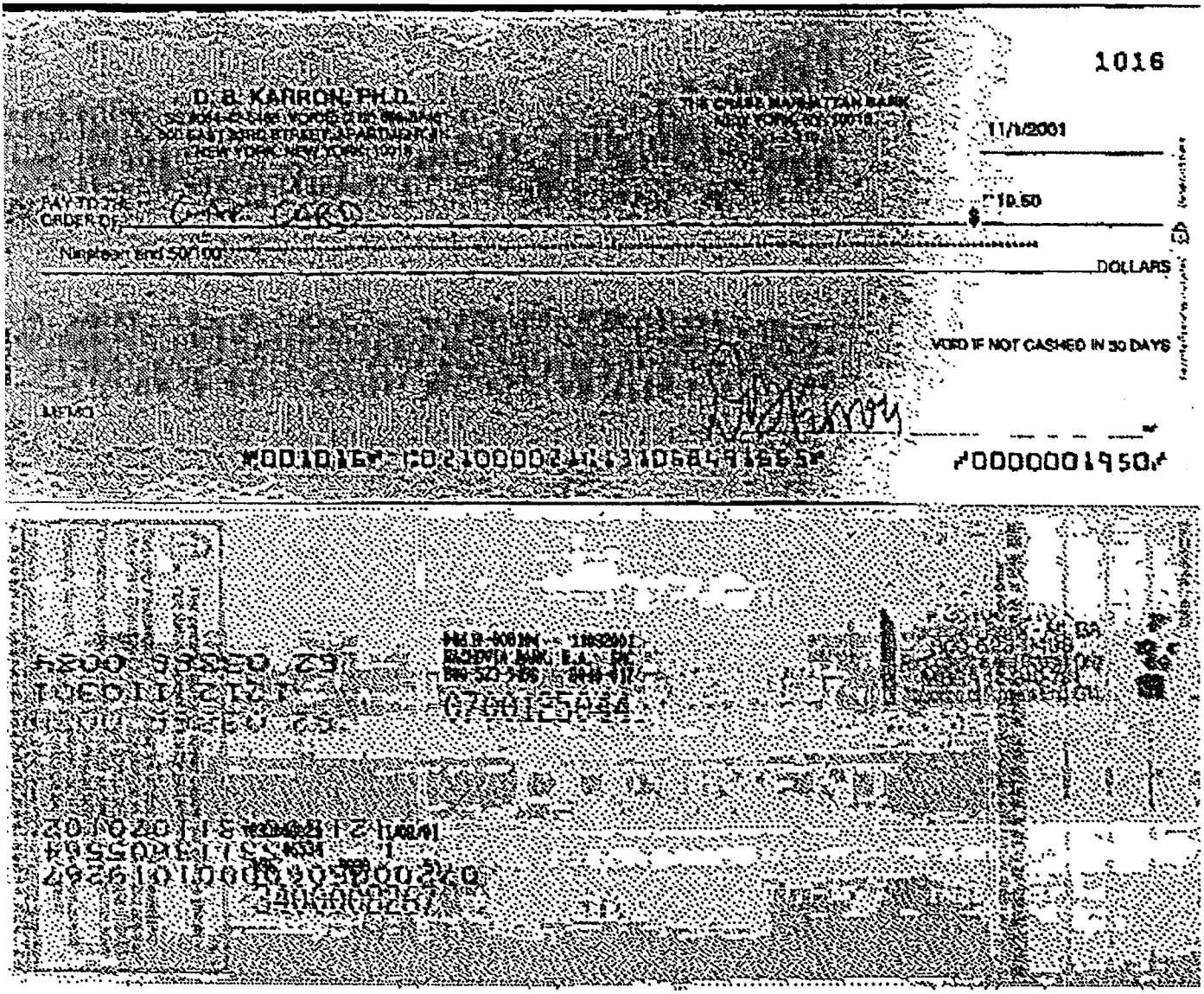
VOID IF NOT CASHED IN 30 DAYS

MEMO Mortgage Number 451885

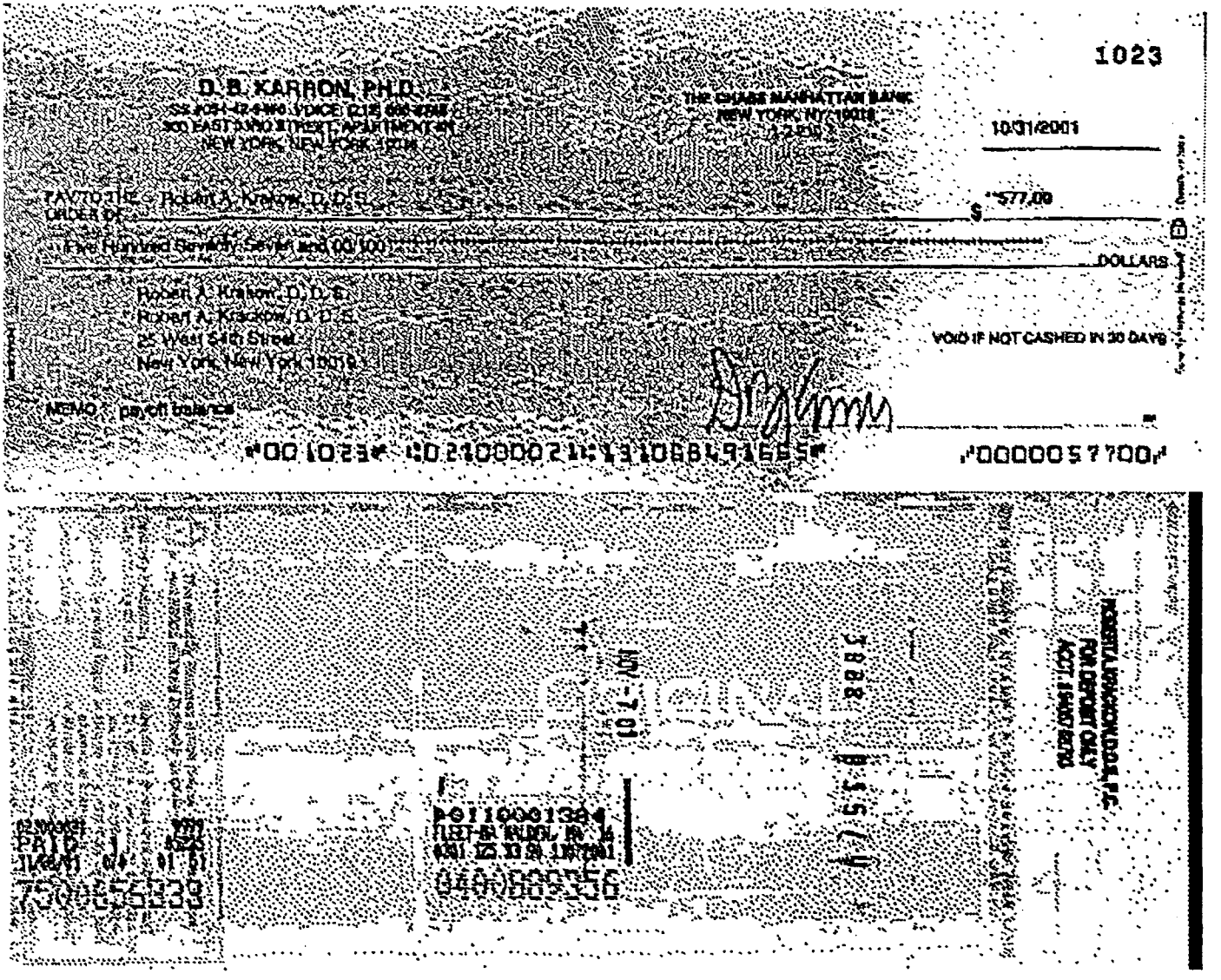
⑈001014⑈ ⑆021000021⑆ 13106849⑈1665⑈ ⑈0000131389⑈

MORTGAGE CASHIER
→ 280704O3 ←
0212-0490
[illegible]
CHEMICAL BANK
[illegible]
12411567

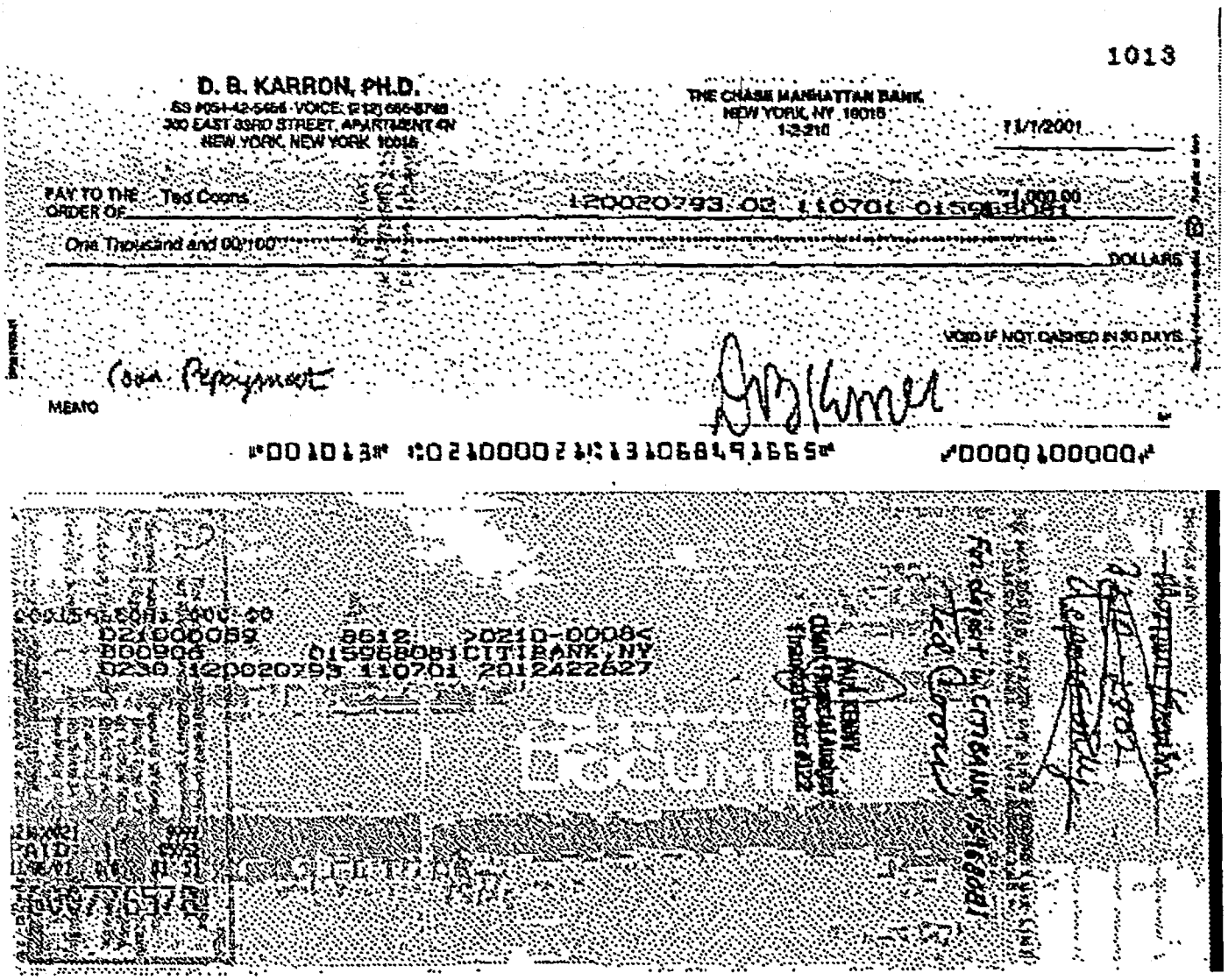
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034008267 Posting date 08-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075656333 Posting date 08-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076776578 Posting date 08-NOV-01



1013

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 666-8768
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2210

11/1/2001

PAY TO THE ORDER OF Ted Coons $ 1,000.00

One Thousand and 00/100 DOLLARS

VOID IF NOT CASHED IN 30 DAYS

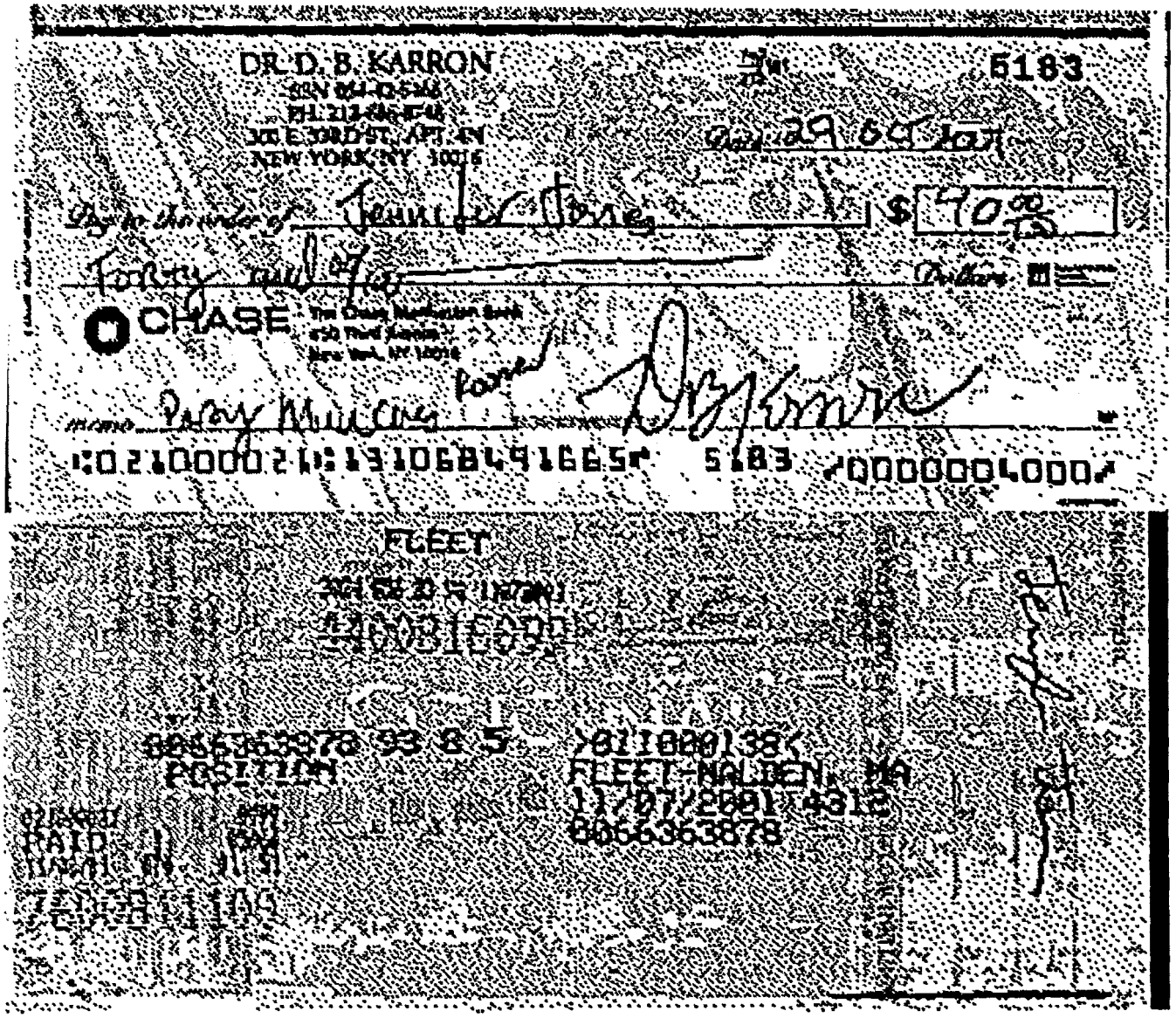
MEMO Coon Repayment

⑈001013⑈ ⑆021000021⑆ 13105849165⑈ ⑈0001000000⑈

D210000053 9612 >021D-00006<
B00906 015968081 CITIBANK, NY
D230 12D020795 110701 2012422627

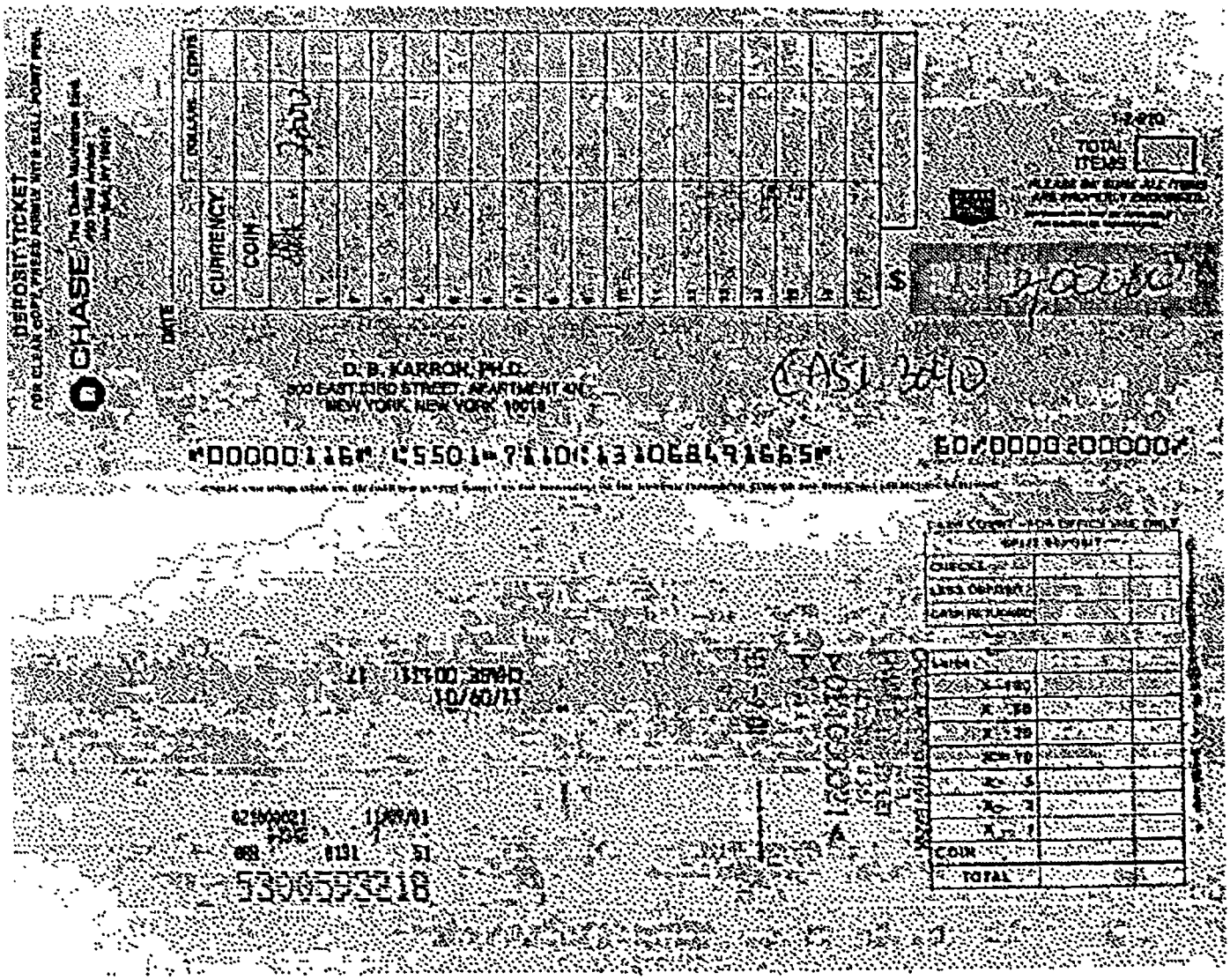
For Deposit to Citibank Savings
Ted Coons

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076811100 Posting date 08-NOV-01

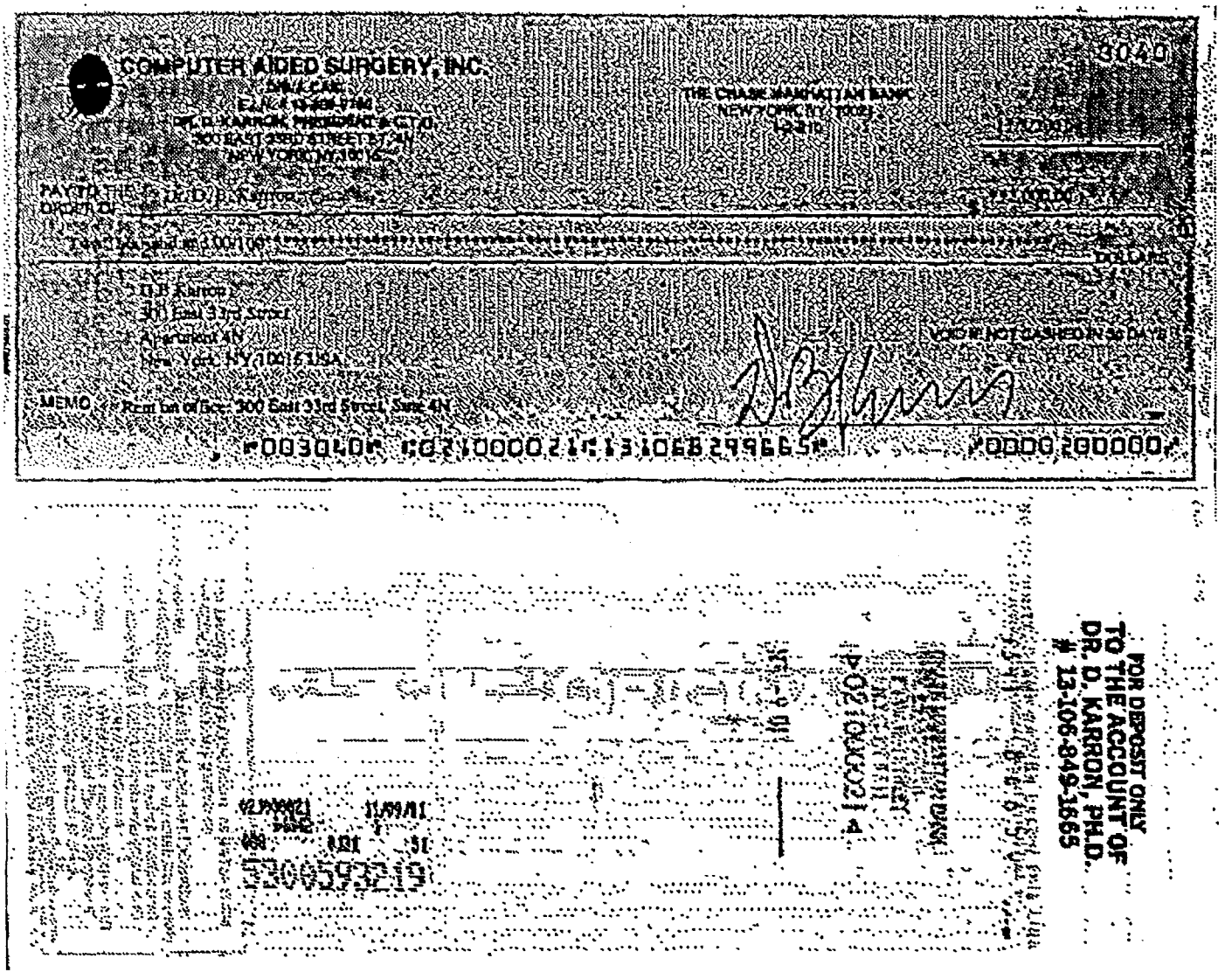


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072398085 Posting date 08-NOV-01

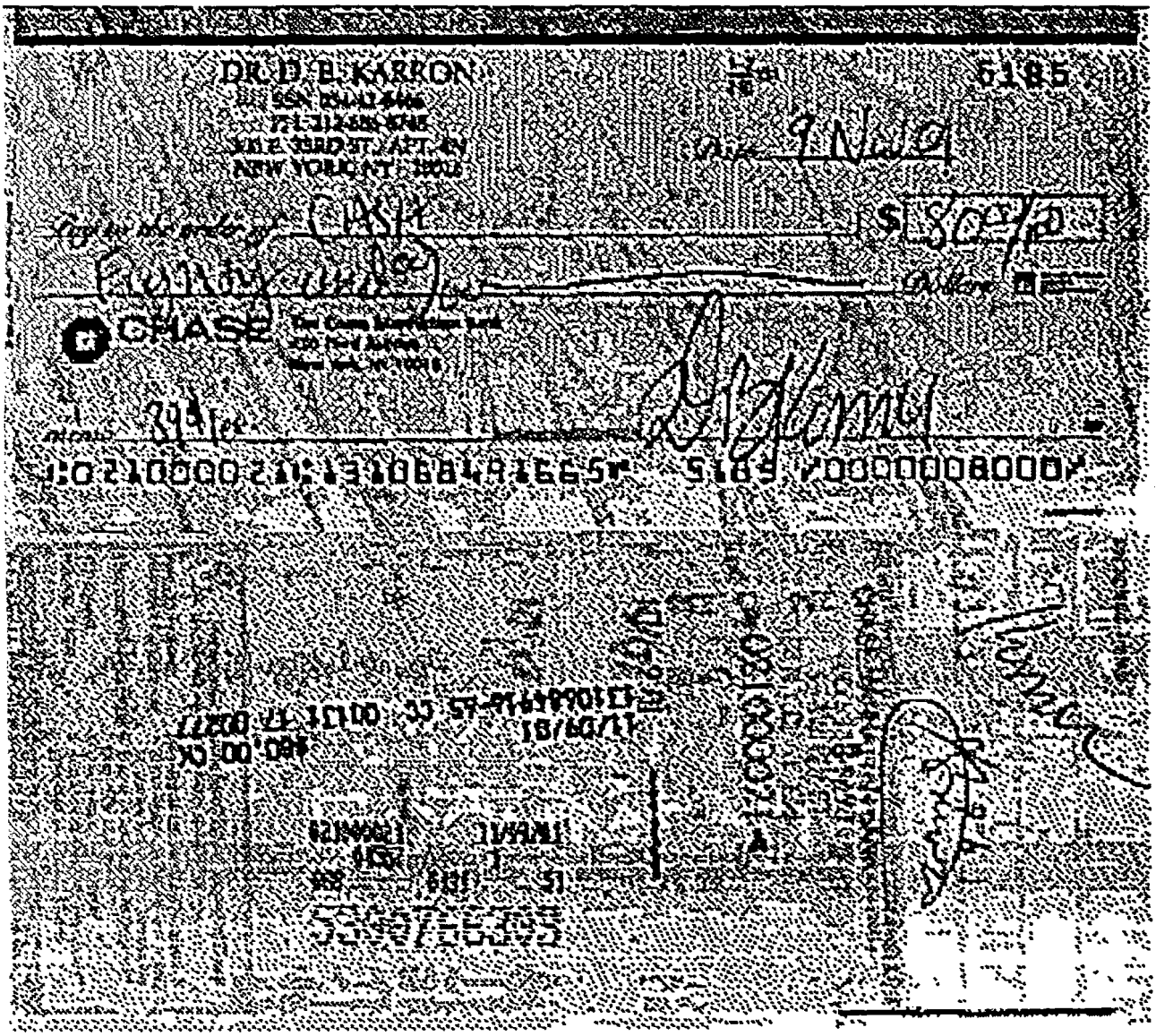
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053593218 Posting date 09-NOV-01



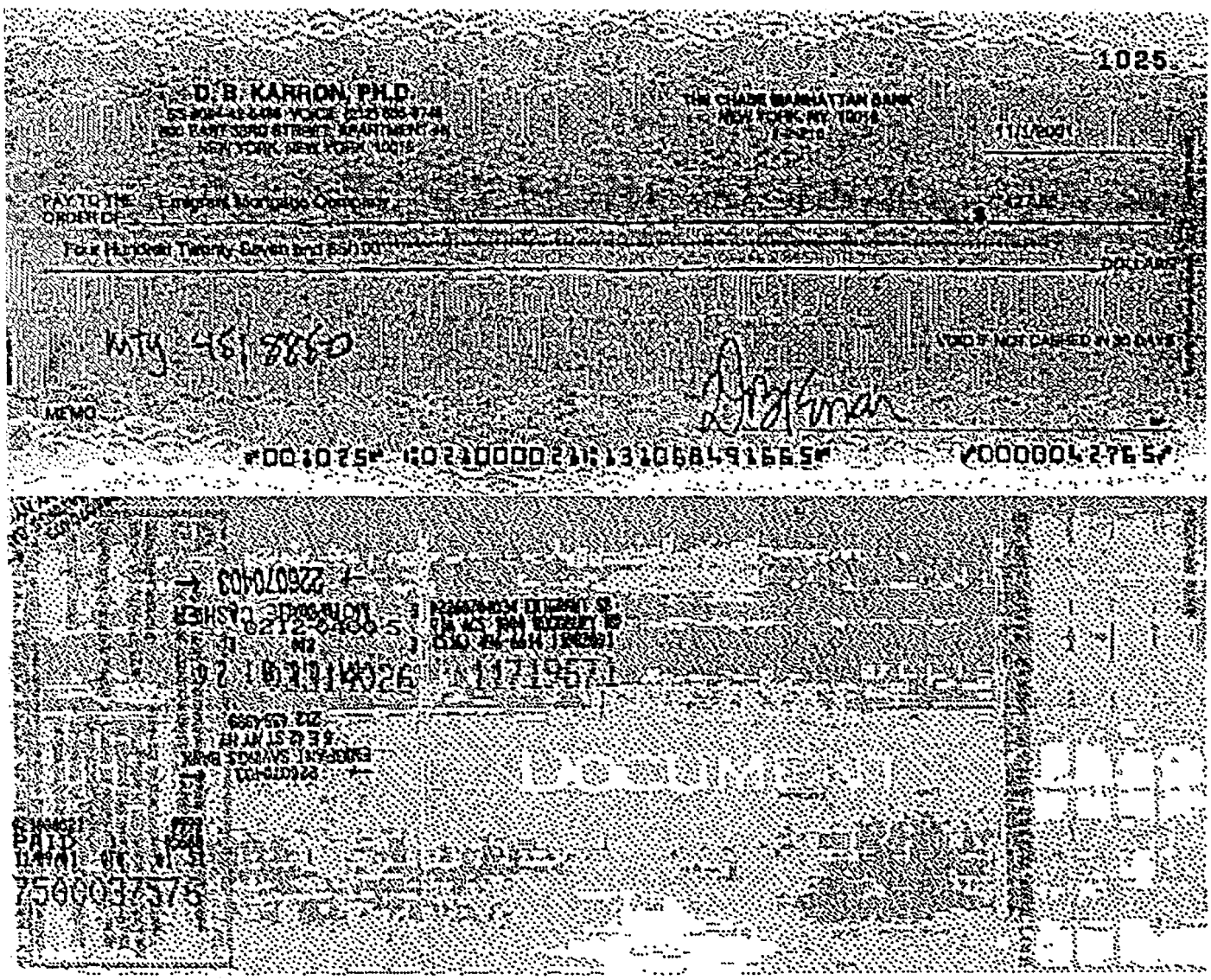
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053593219 Posting date 09-NOV-01



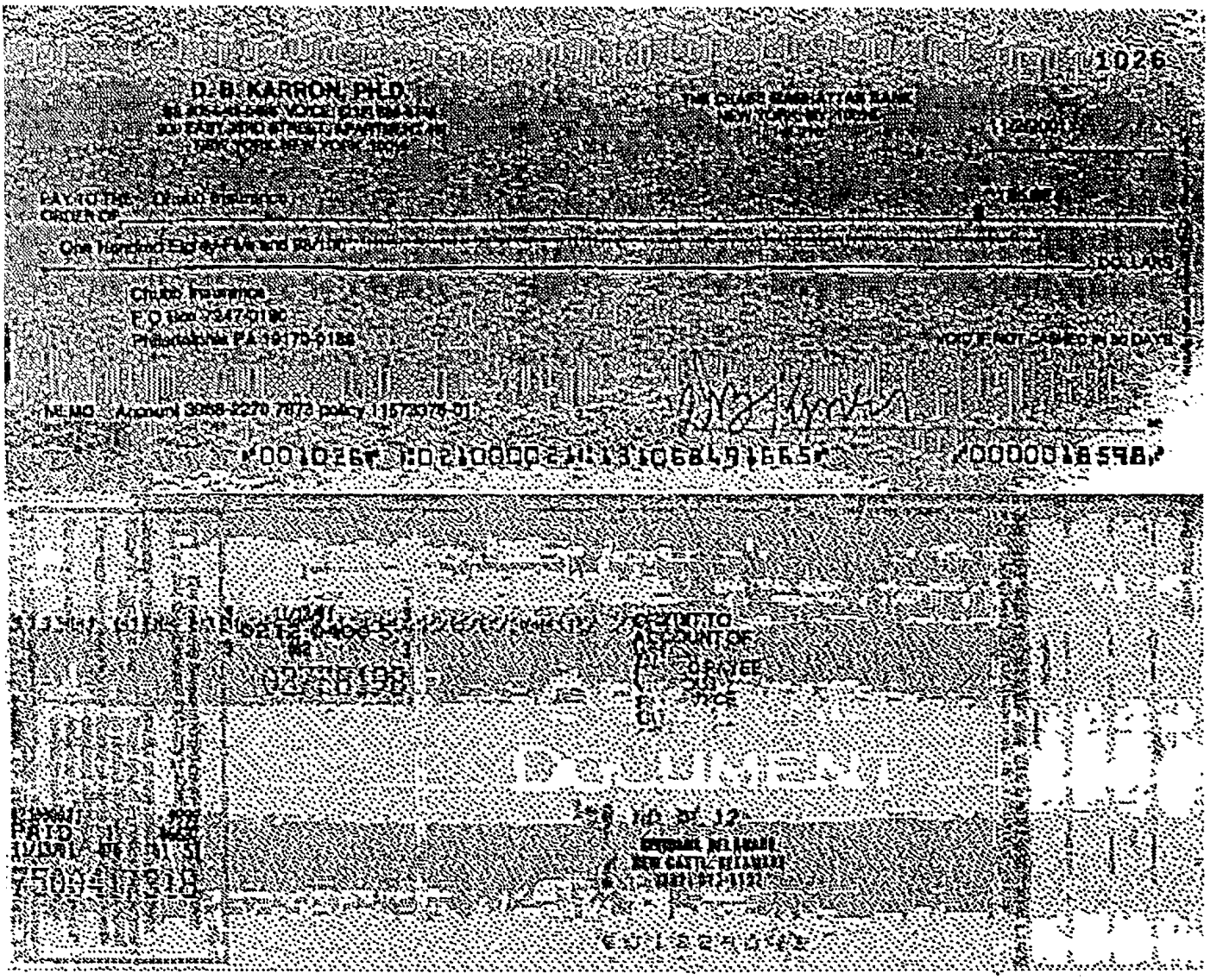
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053766303 Posting date 09-NOV-01



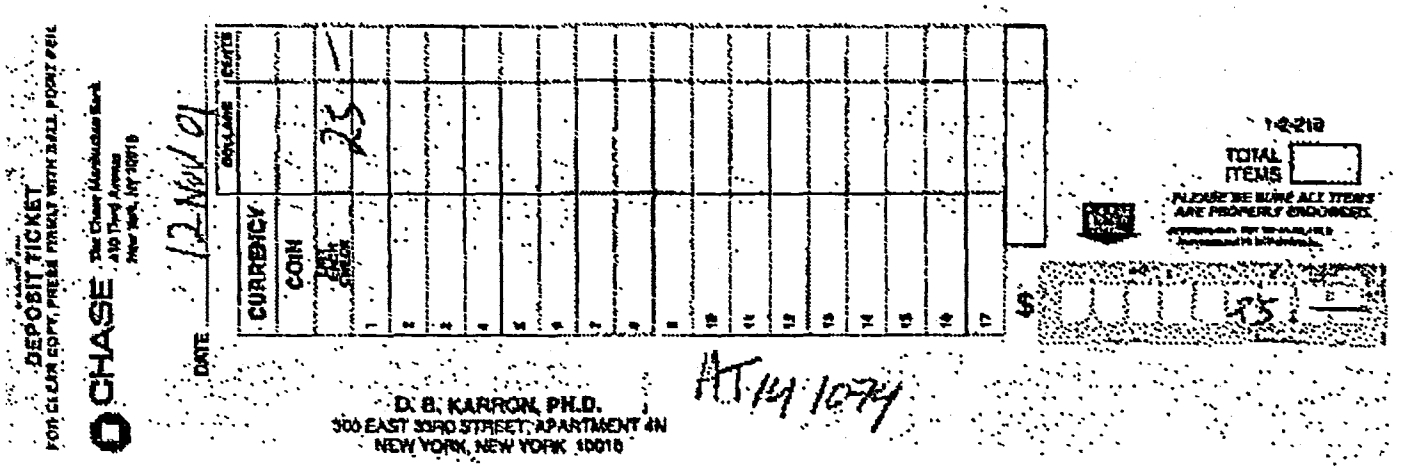
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075037576 Posting date 09-NOV-01

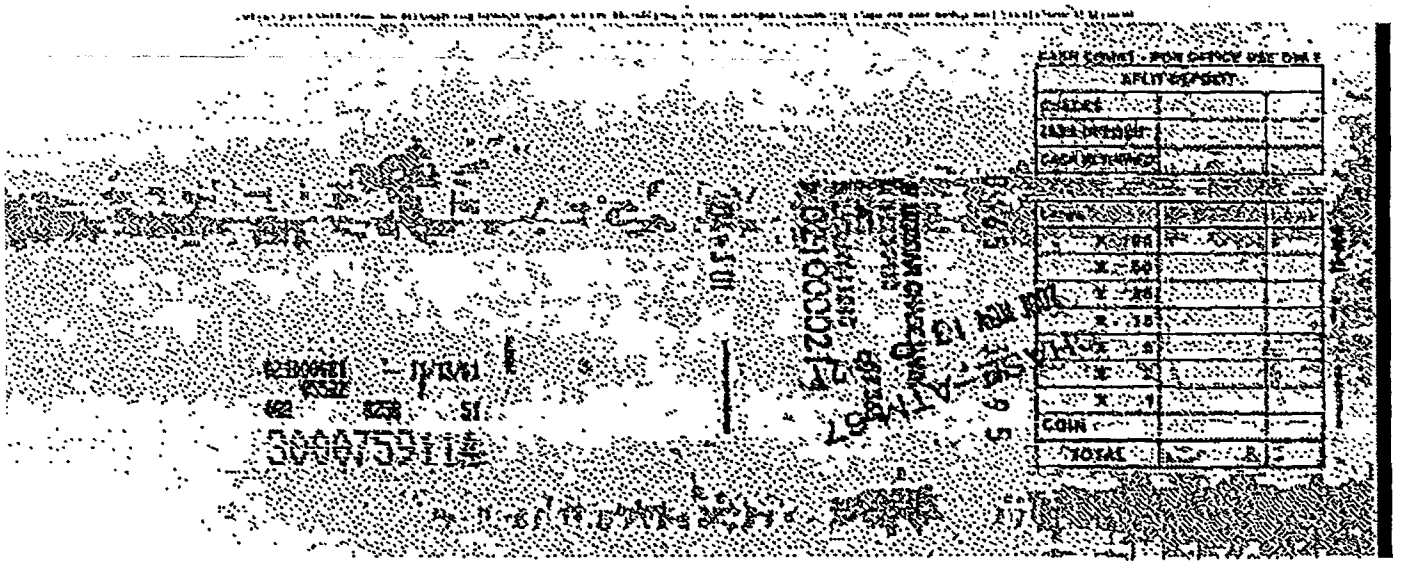


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075417318 Posting date 13-NOV-01

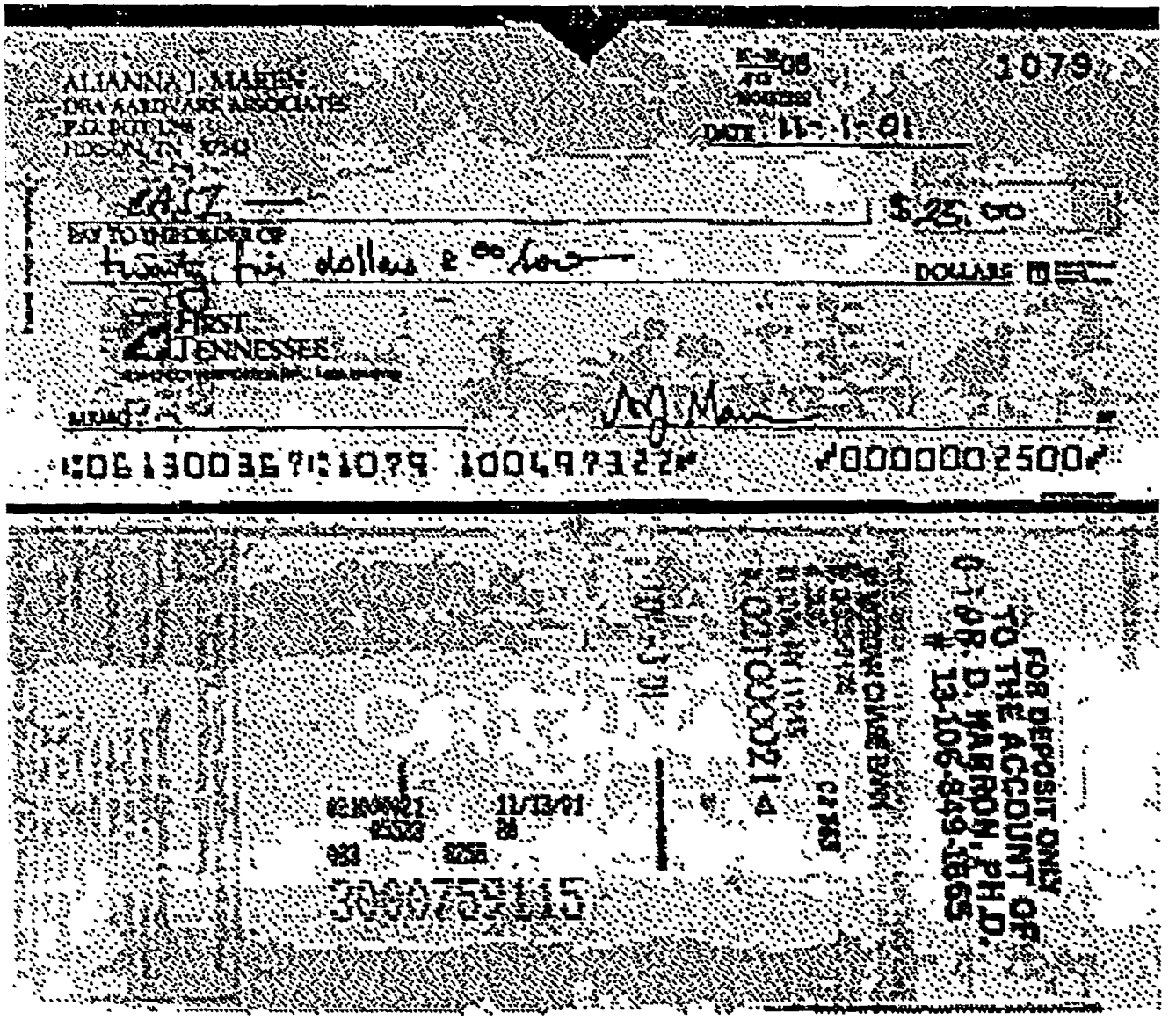


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030759114 Posting date 13-NOV-01





THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030759115 Posting date 13-NOV-01



131-00131-B008-00131- -002-1-01-0013-0202-

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 14

Why wait for tax season to open an IRA or make your IRA contribution?

Wrap up the year right with a contribution to your Chase IRA and you could be earning more, now! Make your 2001 contribution now to:

⇒ Allow your retirement funds more time to accrue interest/and or dividends
⇒ Eliminate the hassle of making last-minute contributions during tax time

Sign-up for Chase's IRA Systematic Contribution Plan

Avoid making lump-sum contributions altogether! Use our **Systematic Contribution Plan** to:

⇒ Turn your annual contribution into easier-to-budget monthly payments
⇒ Save time by making automatic monthly contributions to your IRA using funds from your Chase checking or savings account

Call 1-800-423-0611 to speak with a Retirement Specialist about opening a Chase IRA or making your 2001 contribution.

Summary of Accounts

	Checking and Savings	Account Number	Opening Balance	Ending Balance
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 2,262.50	$ 2,840.58
	Select High Yield Savings	131-6062954-01	$ 5,001.09	$ 1,002.65
	Total		**$ 7,263.59**	**$ 3,843.23**

		Account Number	As of	Available Credit	Balance Owed
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	12/12	$ 1,196.00	$ 2,804.00
	Total			**$ 1,196.00**	**$ 2,804.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-0202- Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary

Opening Balance	$ 2,262.50	Average Balance	$ 1,050.34
Deposits and Credits	$ 15,292.86	Interest Earned for 29 Day(s)	$ 0.32
Checks, Withdrawals and Debits	$ 14,714.78	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 2,840.58**	Interest Credited in 2001	$ 6.18
		Interest Rate(s):	11/14 to 12/12 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
11/15	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 156.58
11/16	Deposit	$ 1,520.16
11/21	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 170.17
11/23	Deposit	$ 2,000.00
11/27	Deposit	$ 156.25
11/30	Deposit	$ 485.44
12/04	ATM Transfer From Sav # 131-6062954-01 On 12/04 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 007245	$ 4,000.00
12/05	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,309.94
12/07	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 694.00
12/10	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 800.00
12/11	Deposit	$ 2,000.00
12/11	Deposit	$ 2,000.00
12/12	Interest Credit	$ 0.32
Total		**$ 15,292.86**

Withdrawals and Debits

Date	*Description*	*Amount*
11/09	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 415.39
11/14	Fee For Previous Statement Period (See Monthly Fee Section)	$ 48.00
11/15	ATM Payment To M/C # 5263-2710-0928-1872 On 11/15 360 E 72ND St, NY, NY (00790/02) Card # 5113 7300 0387 3283; Serial # 002663	$ 100.00
11/15	ATM Payment To M/C # 5263-2710-0928-1872 On 11/15 360 E 72ND St, NY, NY (00790/02) Card # 5113 7300 0387 3283; Serial # 002665	$ 45.00
11/15	ATM Withdrawal On 11/15 360 E 72ND St, NY, NY (00790/02) Card # 5113 7300 0387 3283; Serial # 002661	$ 60.00
11/16	ATM Payment To M/C # 5263-2710-0928-1872 On 11/16 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 003613	$ 75.00
11/19	ATM Withdrawal On 11/19 450 Third Ave, NY, NY (00131/06) Card # 5113 7300 0387 3283; Serial # 002356	$ 80.00
11/20	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 782.00
11/21	ATM Withdrawal On 11/21 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 005328	$ 60.00
11/23	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 58.52

131-00131-B008-00131- -002-1-01-0013-0202- Primary Account Number: 131-0684916-65

Select Checking W/Interest

(continued)

131-0684916-65 DANIEL KARRON

Withdrawals and Debits

Date	Description	Amount
11/24	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 125.09
11/26	ATM Withdrawal On 11/23 204 W 4th St, NY, NY (00694/07) Card # 5113 7300 0387 3283; Serial # 004400	$ 80.00
11/28	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 178.00
12/01	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 117.58
12/03	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 400.00
12/03	ATM Payment To M/C # 5263-2710-0928-1872 On 12/03 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 006623	$ 100.00
12/03	NYCE ATM Withdrawal On 12/03 169 Convent Ave. , New York, , NY Card # 5113 7300 0387 3283; Serial # 274303	$ 61.50
12/03	Mbna America Online Pmt 120301 054425466	$ 3.21
12/06	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 694.00
12/07	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 200.00
12/11	Mbna America Online Pmt 121101 054425466	$ 159.64
12/12	Federal Withholding Debit	$ 0.10
Total		**$ 3,843.03**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1024	11/20	$ 30.00	1031	11/20	$ 16.05	5187	11/16	$ 300.00
1027*	11/14	$ 18.32	1033*	12/05	$ 396.48	5188	11/28	$ 112.00
1028	11/19	$ 347.28	1034	12/05	$ 1,319.25	5189	12/04	$ 5,000.00
1029	11/15	$ 1,590.00	1035	12/11	$ 1,000.00	5190	12/10	$ 600.00
1030	11/15	$ 122.37	5186*	11/14	$ 20.00			

Total (14 checks) **$ 10,871.75**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
11/14	$ 1,760.79	11/24	$ 1,816.39	12/04	$ 405.79
11/15	$ 0.00	11/26	$ 1,736.39	12/05	$ 0.00
11/16	$ 1,145.16	11/27	$ 1,892.64	12/06	$ 694.00-
11/19	$ 717.88	11/28	$ 1,602.64	12/07	$ 200.00-
11/20	$ 110.17-	11/30	$ 2,088.08	12/10	$ 0.00
11/21	$ 0.00	12/01	$ 1,970.50	12/11	$ 2,840.36
11/23	$ 1,941.48	12/03	$ 1,405.79	12/12	$ 2,840.58

131-00131-B008-00131- -002-1-01-0013-0202- Primary Account Number: 131-0684916-65

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 5,001.09	Average Balance	$ 3,760.65
Deposits and Credits	$ 2.24	Interest Earned for 29 Day(s)	$ 2.24
Checks, Withdrawals and Debits	$ 4,000.68	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 1,002.65**	Interest Credited in 2001	$ 6.53
		Interest Rate(s):	11/14 to 12/12 at 0.75%

Deposits and Credits

Date	*Description*	*Amount*
12/12	Interest Credit	$ 2.24
Total		**$ 2.24**

Withdrawals and Debits

Date	*Description*	*Amount*
12/04	ATM Transfer To Chk # 131-0684916-65 On 12/04 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 007245	$ 4,000.00
12/12	Federal Withholding Debit	$ 0.68
Total		**$ 4,000.68**

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
12/04	$ 1,001.09	12/12	$ 1,002.65		

Monthly Fee

During the previous statement period, you exceeded the 40 transaction limit:

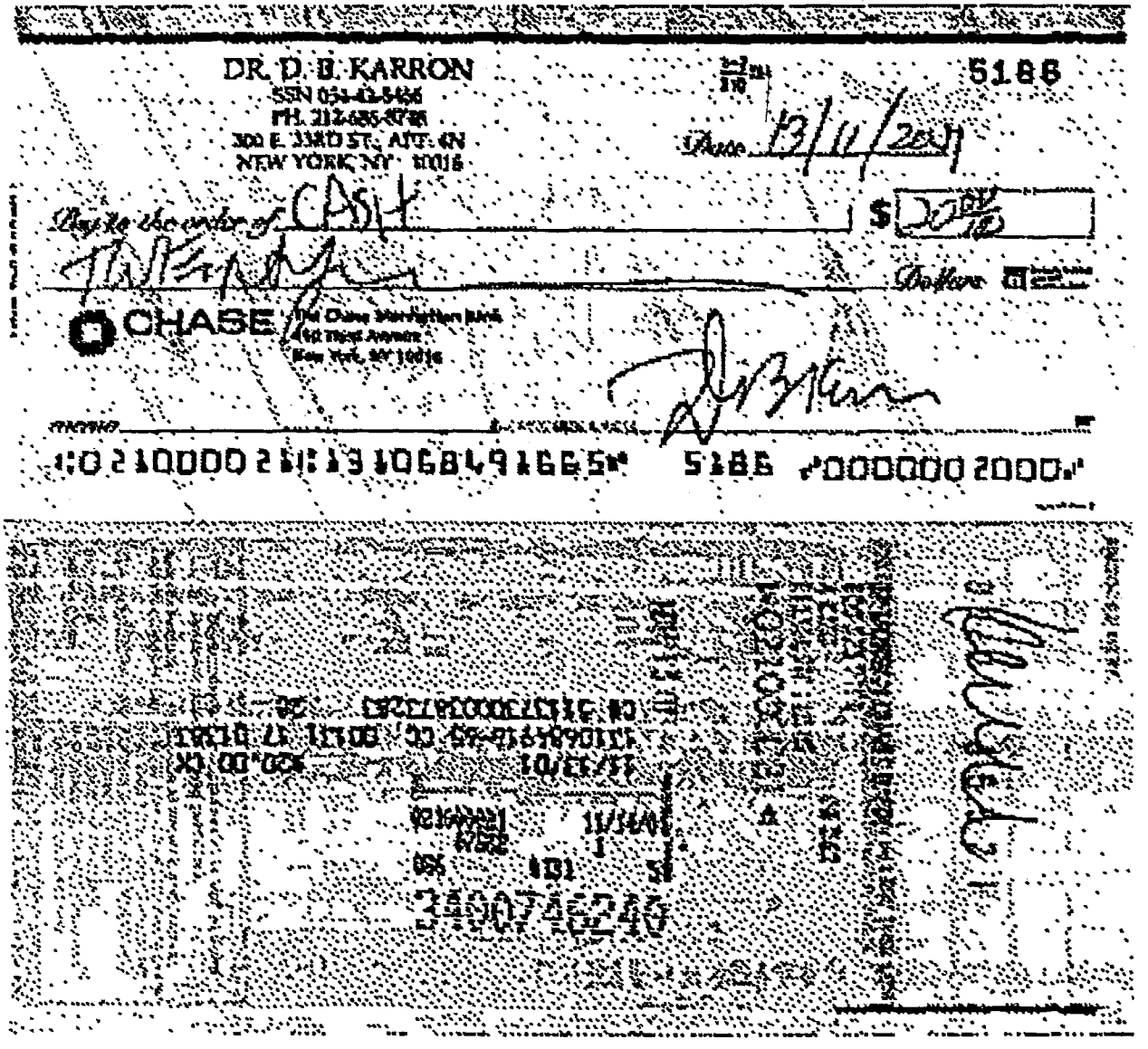
18	Deposit
26	Checks Paid
1	JPMorgan Chase teller cashed checks
5	JPMorgan Chase ATM withdrawals
8	Pre-authorized debits
58	Total

As a result, the following amount was deducted from your account on 11/14:

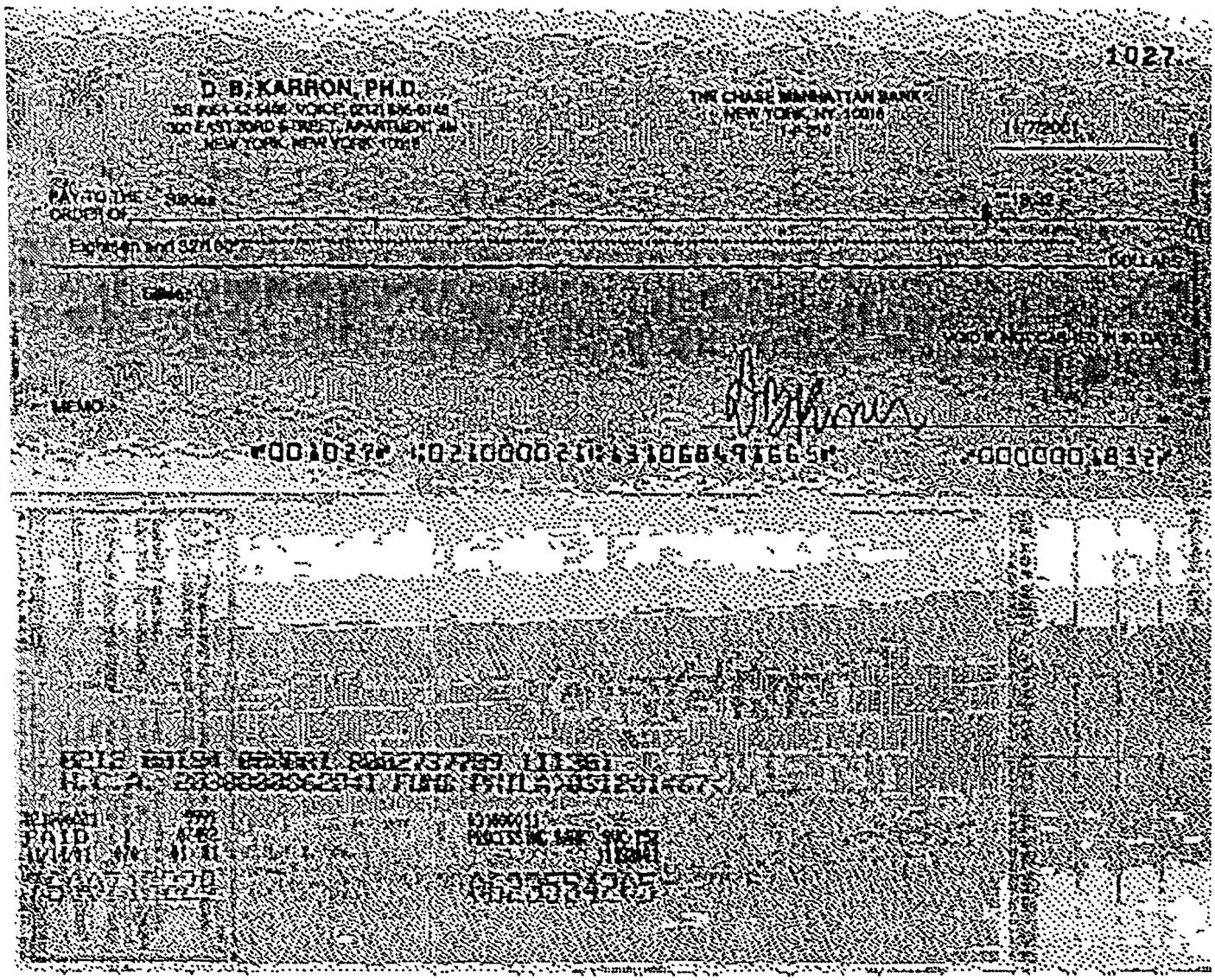
18	Excess transactions @ 1.00	$ 18.00
	Monthly maintenance fee	$ 30.00

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $7,614.99. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0034746240 Posting date 14-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076712229 Posting date 14-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073230070 Posting date 15-NOV-01

1029

D. B. KARRON, PH.D.
SS #054-12-5456 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-213

11/9/2001

PAY TO THE ORDER OF Krakow DDS **1,580.00 $

One Thousand Five Hundred Ninety and 00/100 DOLLARS

Robert A. Krackow DDS
425 Madison Avenue
Suite 403
New York, NY 10017

VOID IF NOT CASHED IN 90 DAYS

MEMO

⑈001029⑈ ⑆021000021⑆ 3106849665⑈ ⑈0001590000⑈

FLEET

[illegible]
0200437984

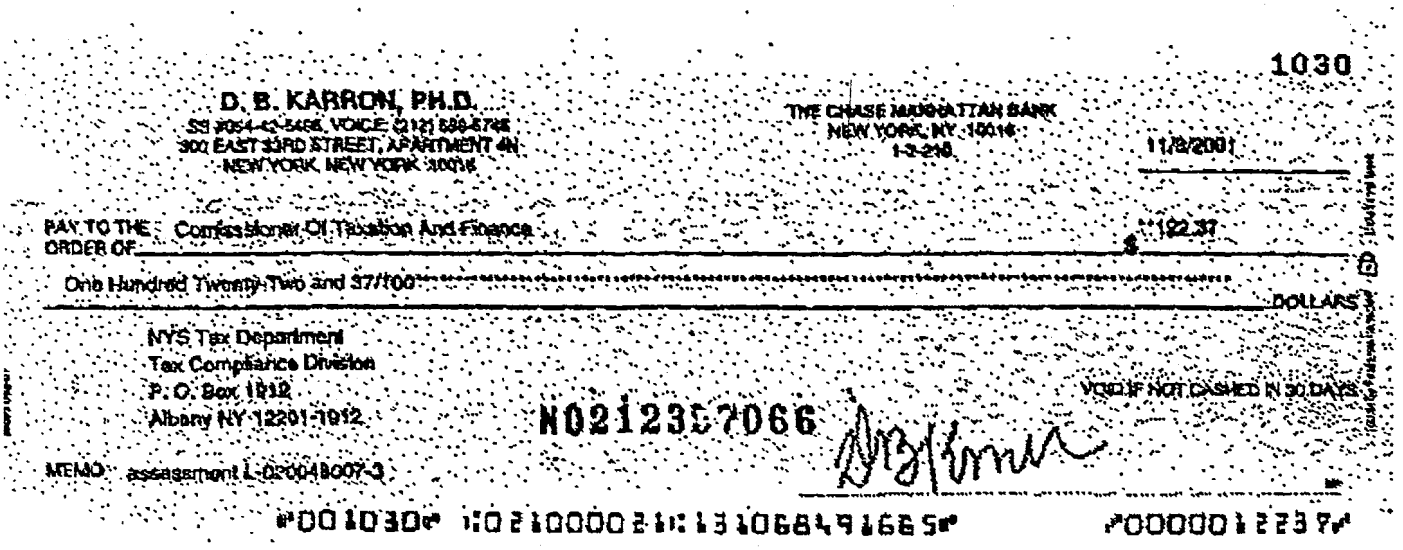
ROBERT A KRACKOW DDS P.C.
FOR DEPOSIT ONLY
ACCT 3106849665

FLEET BANK [illegible]
[illegible] 0065595637

[illegible] 5999
PAID 1 91451
11/15/01 070 61 51
7300230070

0065595637 POSITION 93 8 8

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078060044 Posting date 15-NOV-01



1030

D. B. KARRON, PH.D.
SS #054-42-5466, VOICE: (212) 580-5746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-218

11/2/2001

PAY TO THE ORDER OF Commissioner Of Taxation And Finance $ **122.37

One Hundred Twenty-Two and 37/100 DOLLARS

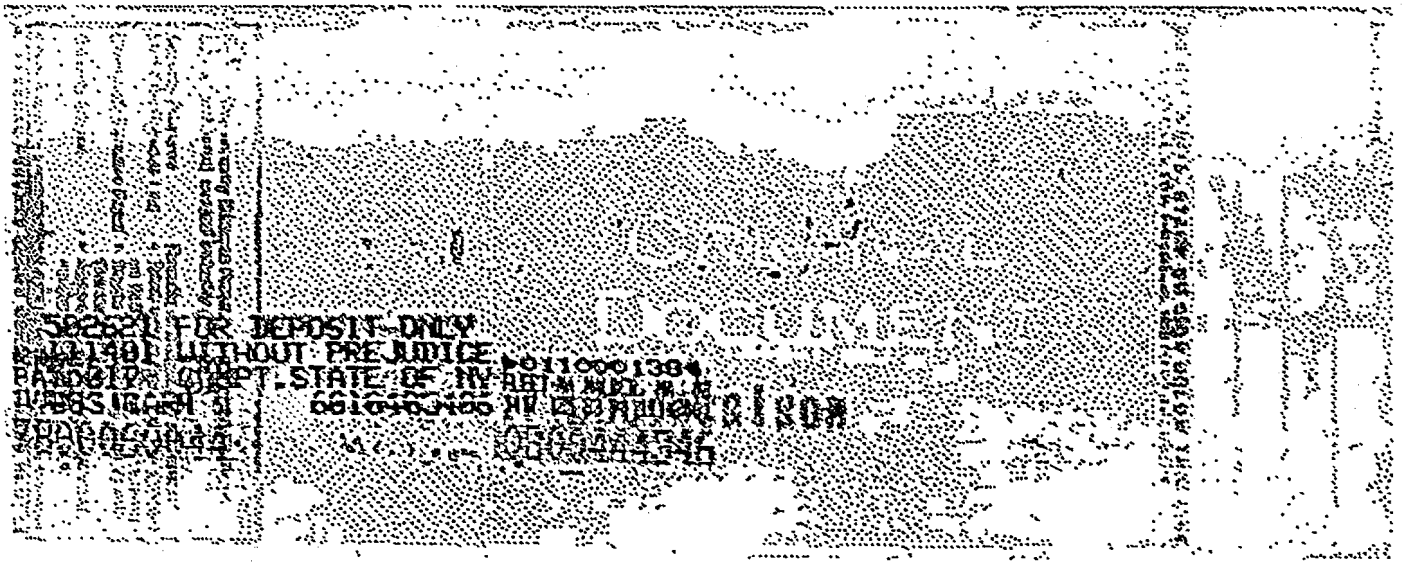
NYS Tax Department
Tax Compliance Division
P. O. Box 1912
Albany NY 12201-1912

VOID IF NOT CASHED IN 30 DAYS

N021235 7066

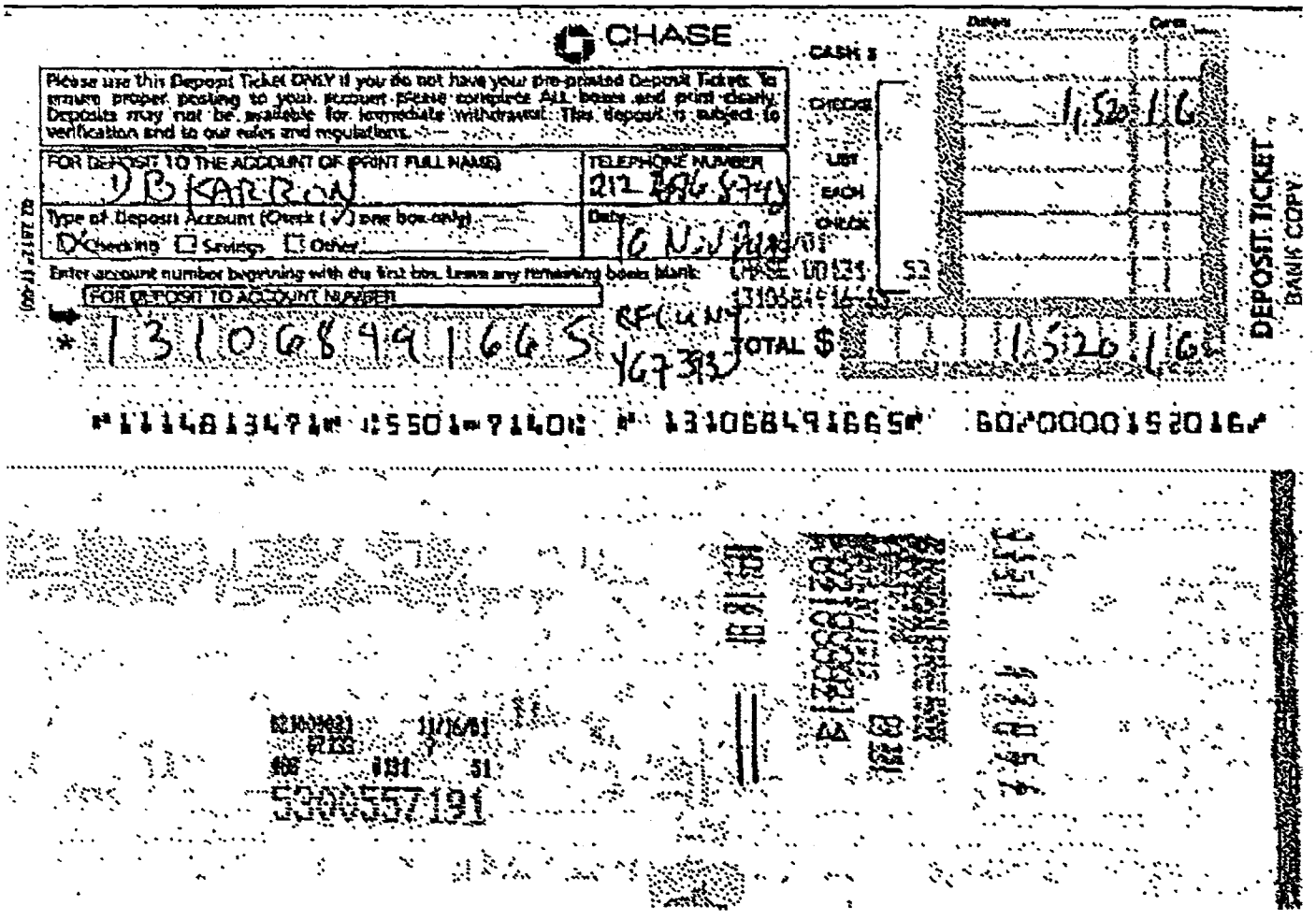
MEMO assessment L-023048007-3

⑈001030⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈0000122370⑈

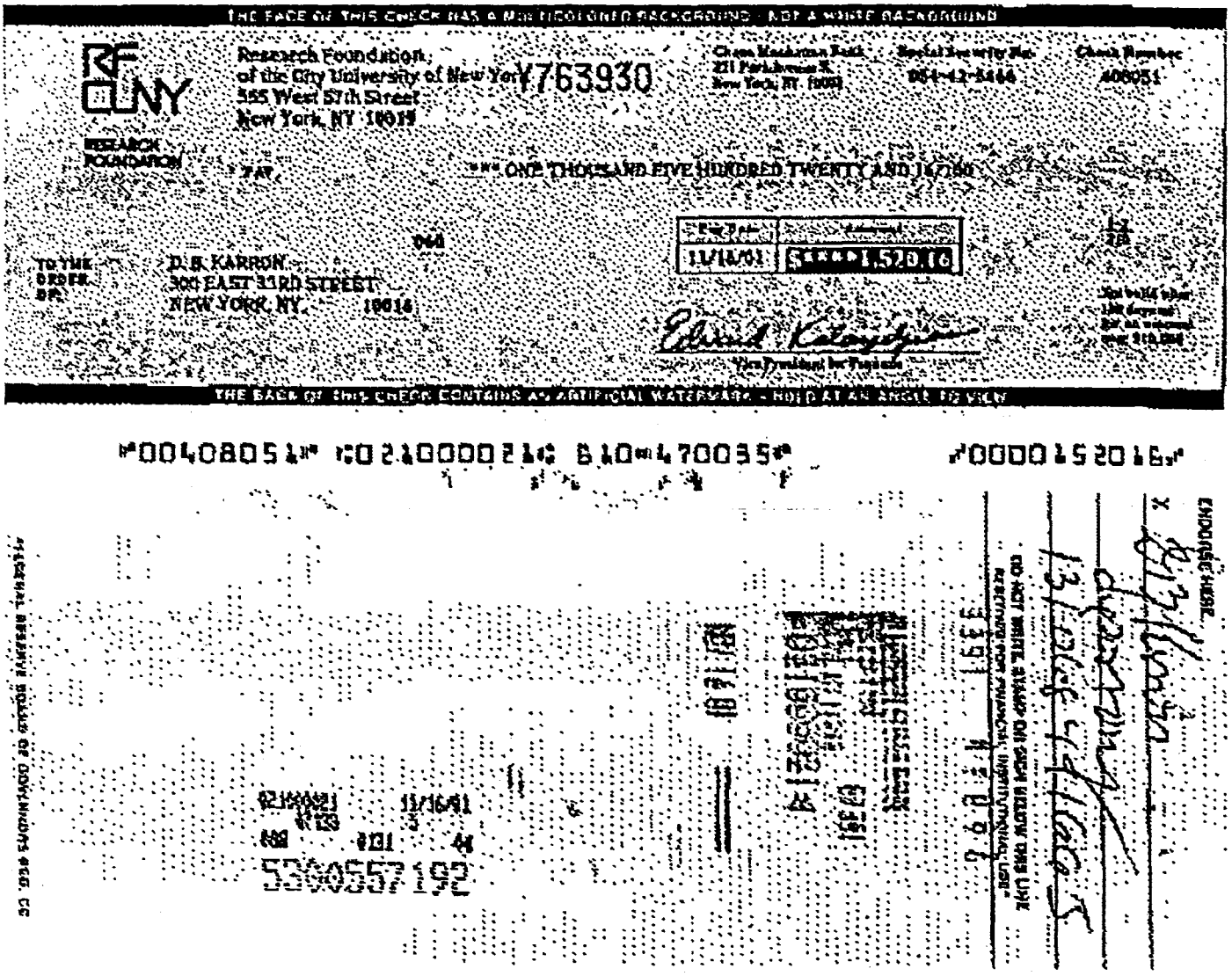


582621 FOR DEPOSIT ONLY
WITHOUT PREJUDICE
DEPT. STATE OF NY

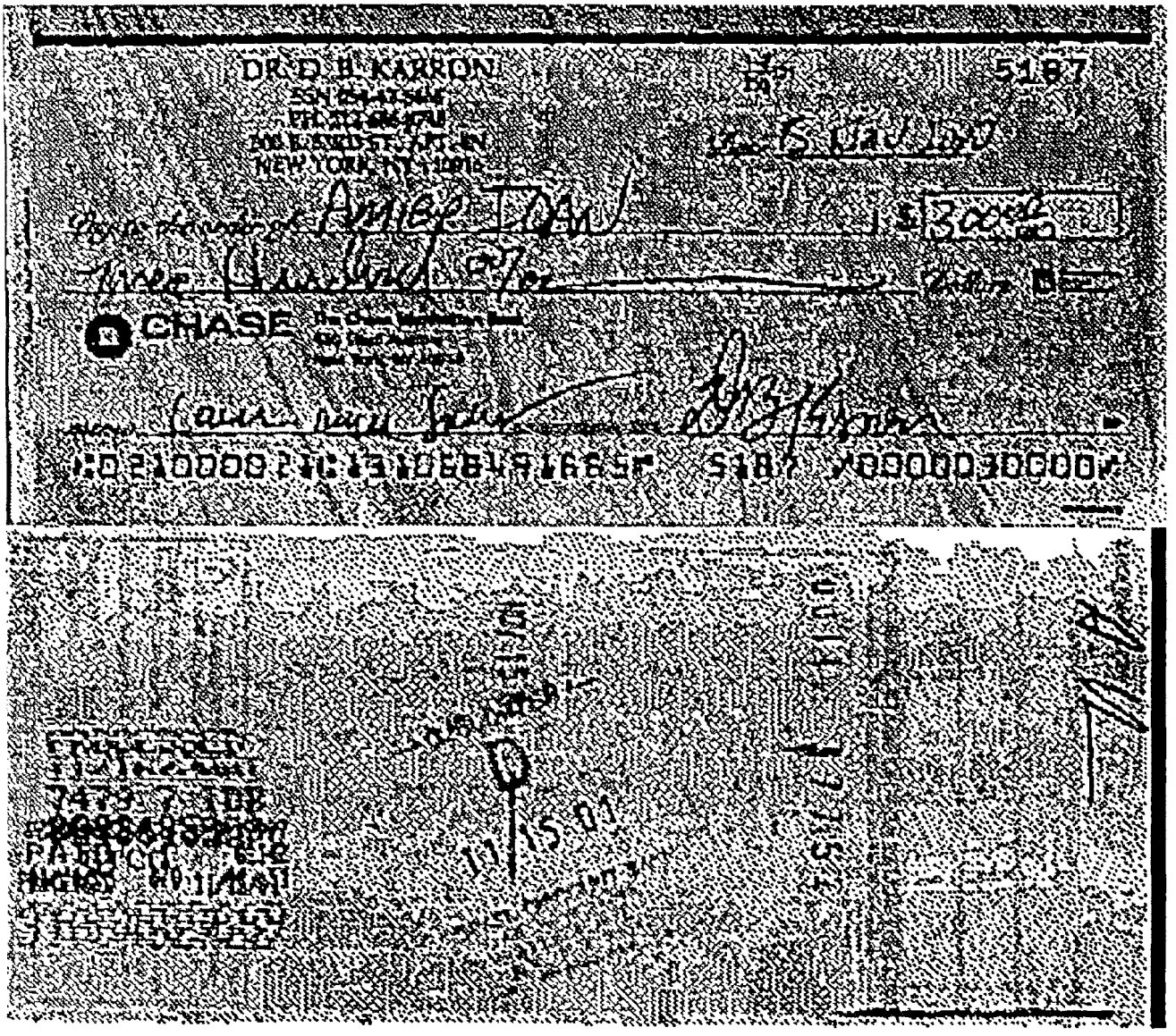
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053557191 Posting date 16-NOV-01



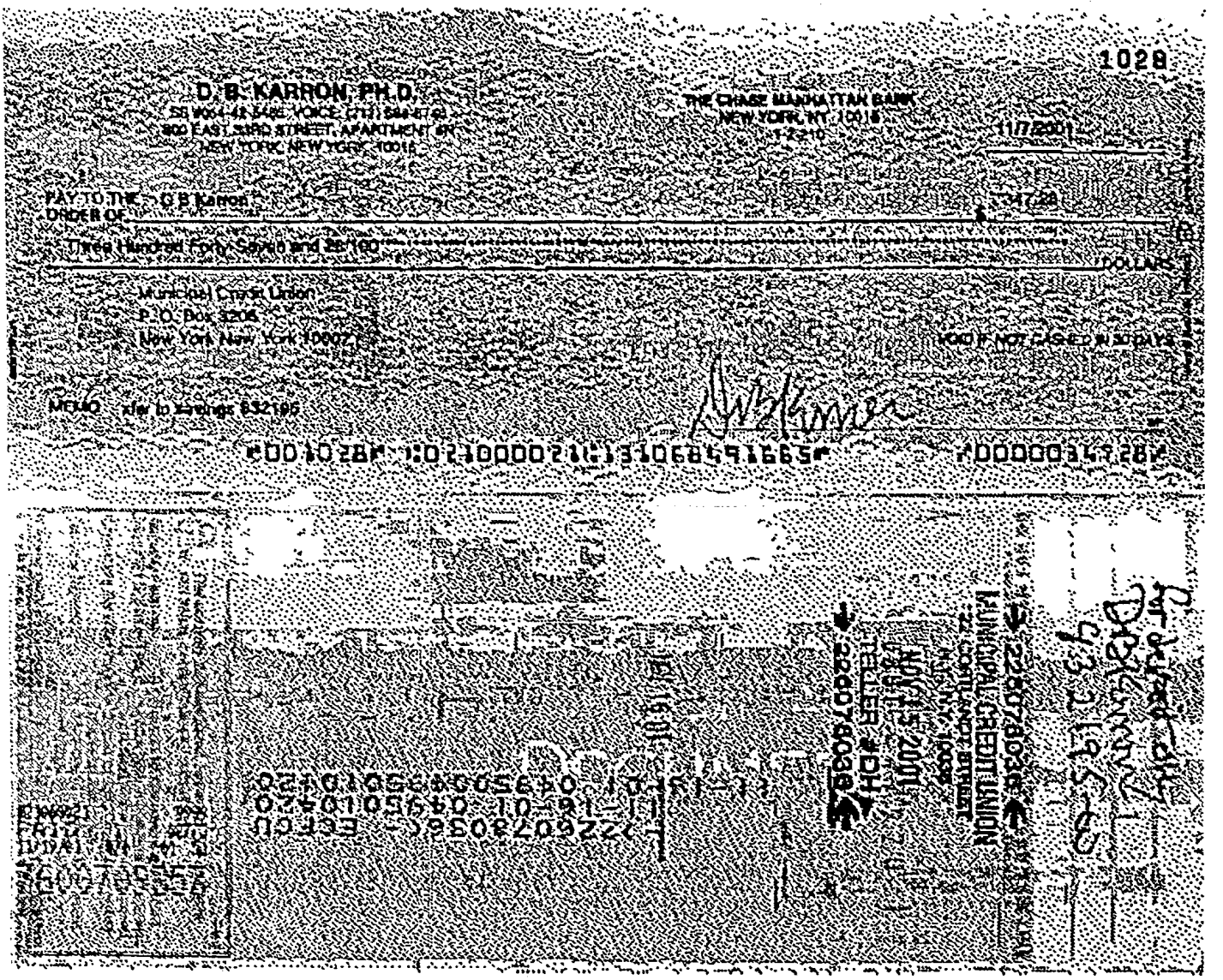
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053557192 Posting date 16-NOV-01



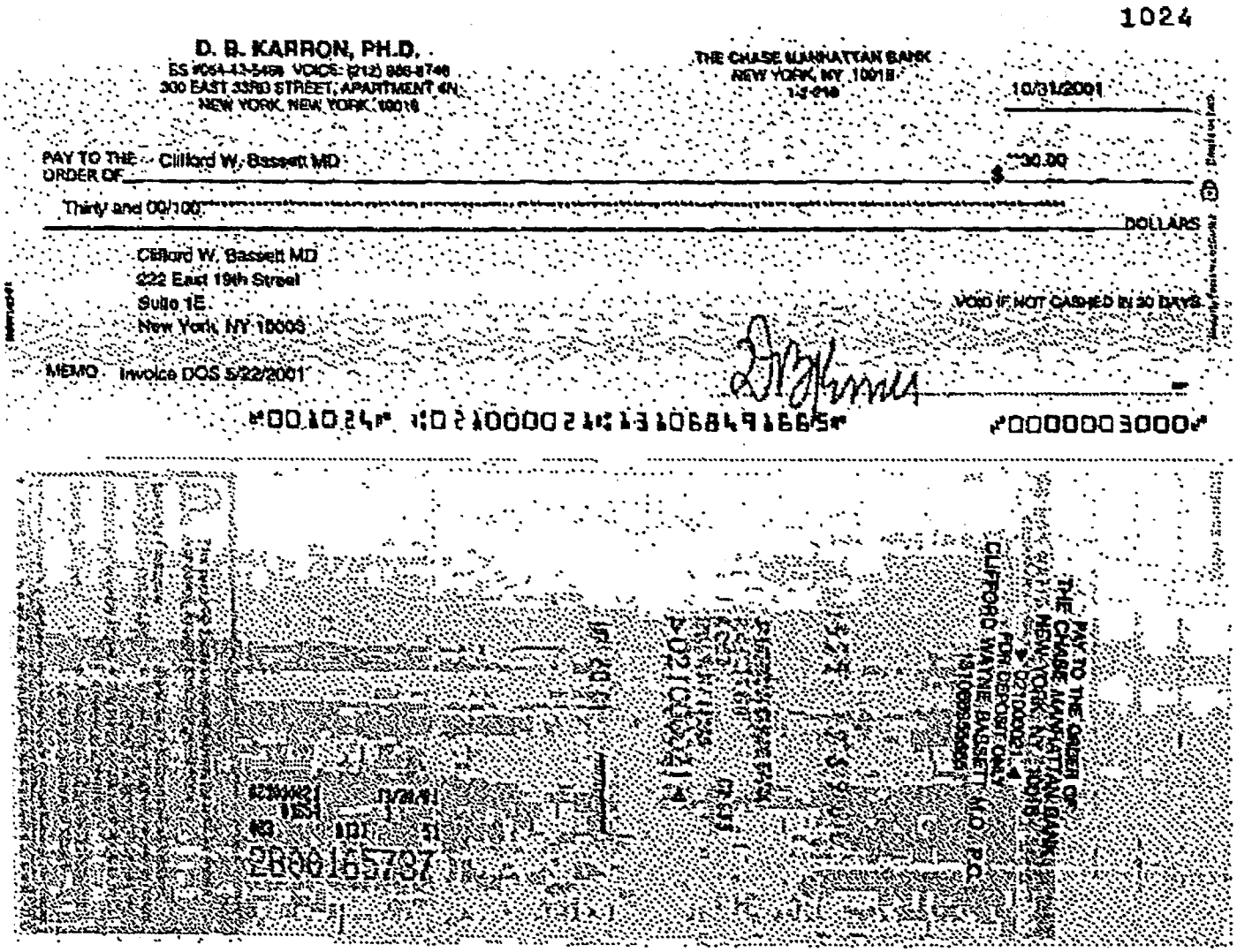
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076359669 Posting date 16-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076709357 Posting date 19-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028165737 Posting date 20-NOV-01



1024

D. B. KARRON, PH.D.
ES #064-43-5459 VOICE: (212) 866-8746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-910

10/31/2001

PAY TO THE ORDER OF Clifford W. Bassett MD $ **30.00

Thirty and 00/100 DOLLARS

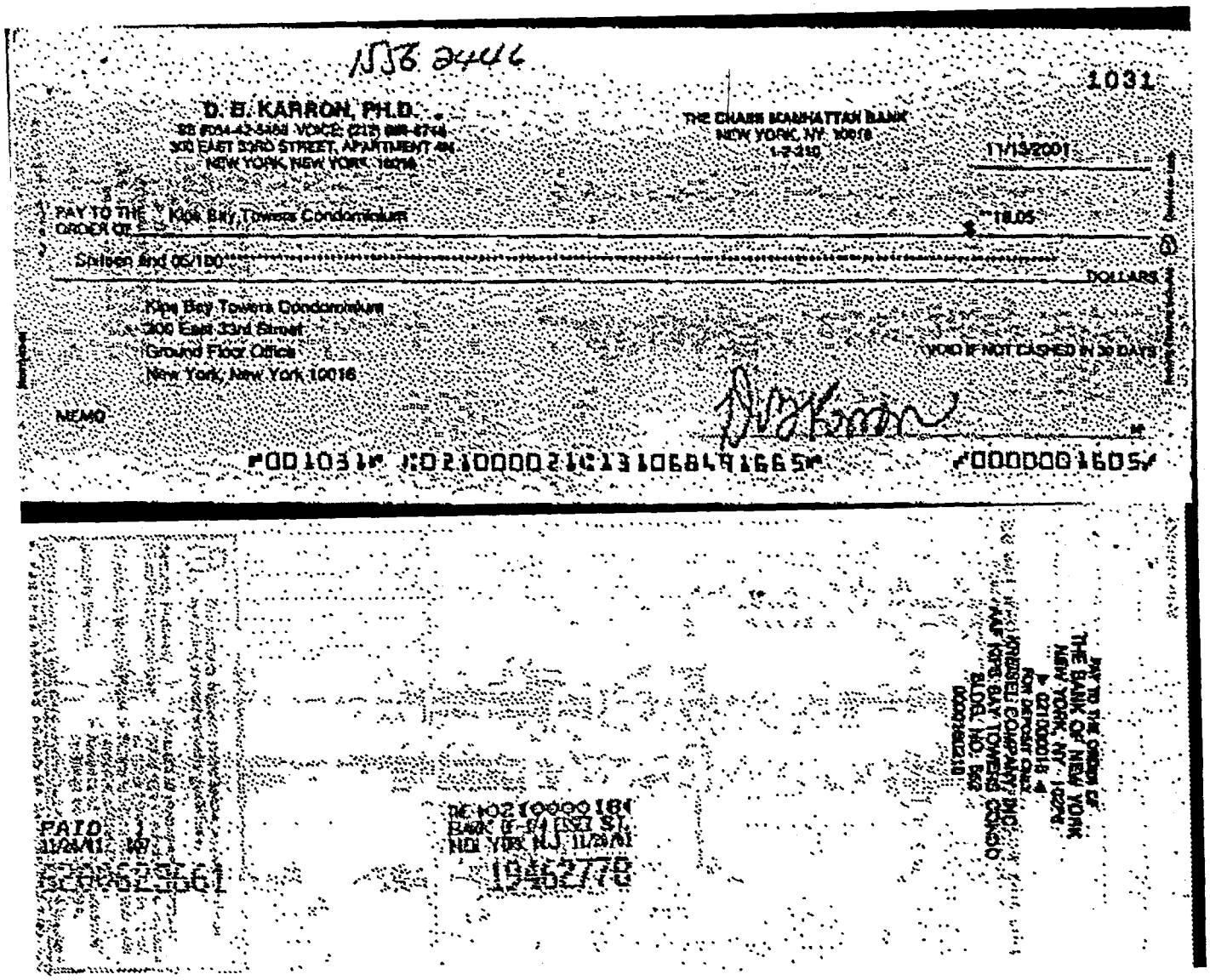
Clifford W. Bassett MD
622 East 19th Street
Suite 1E
New York, NY 10003

VOID IF NOT CASHED IN 30 DAYS

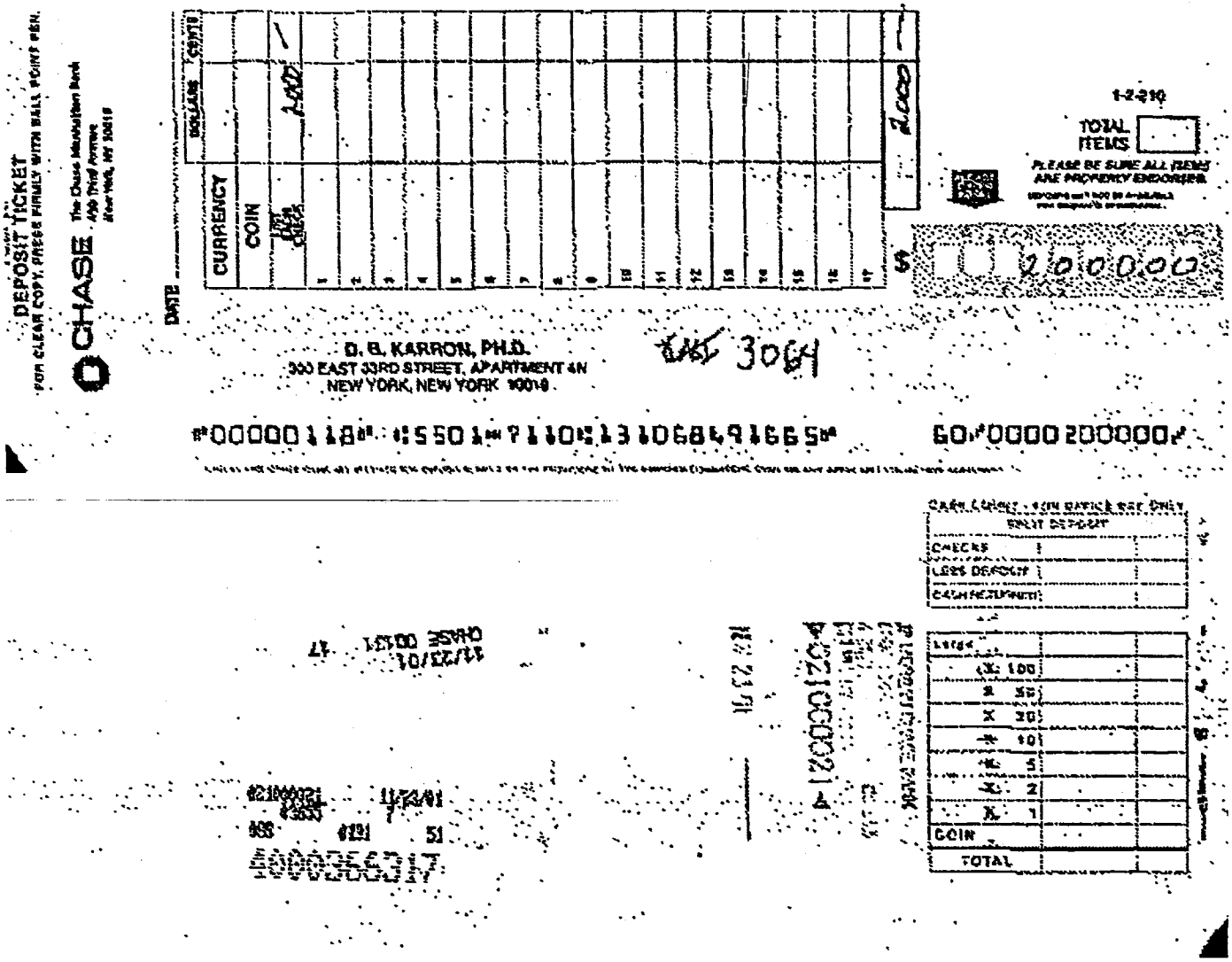
MEMO Invoice DOS 5/22/2001

⑈001024⑈ ⑆021000021⑆ 106849166⑈ ⑈0000030000⑈

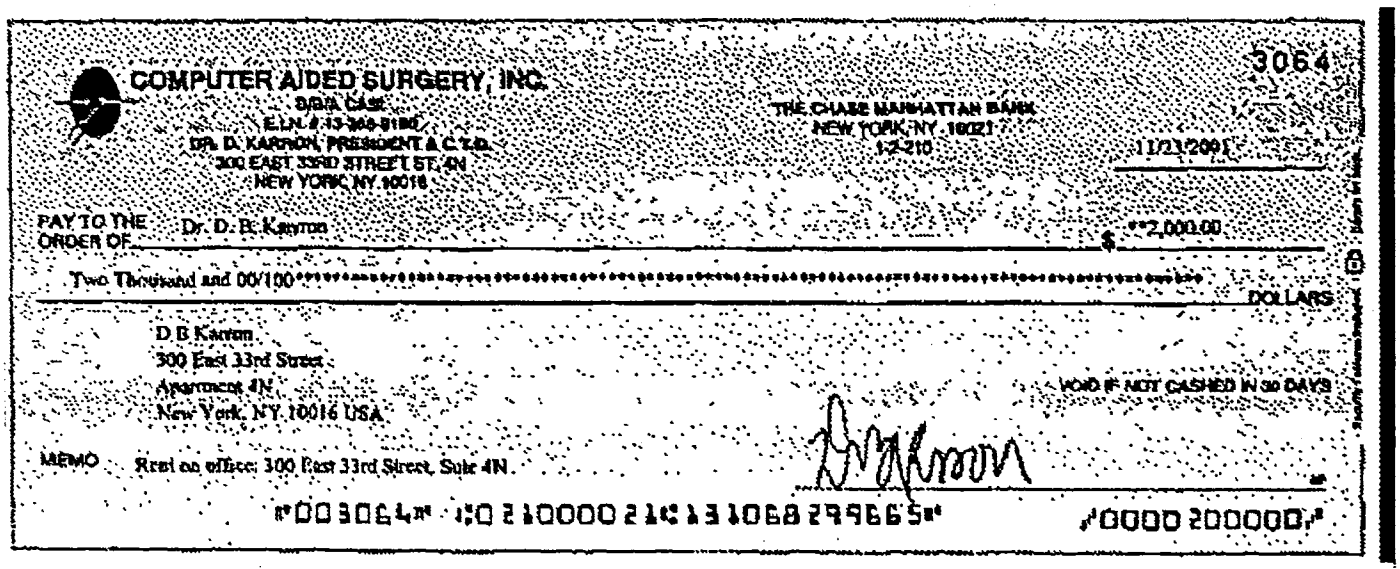
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012395399 Posting date 20-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040366317 Posting date 23-NOV-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040366318 Posting date 23-NOV-01



COMPUTER AIDED SURGERY, INC.
DBA CASI
E.I.N. # 13-3[illegible]
DR. D. KAPRON, PRESIDENT & C.E.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
12-210

3064

11/23/2001

PAY TO THE ORDER OF Dr. D. B. Kapron $ **2,000.00

Two Thousand and 00/100********** DOLLARS

D B Kapron
300 East 33rd Street
Apartment 4N
New York, NY 10016 USA

VOID IF NOT CASHED IN 30 DAYS

MEMO Rent on office: 300 East 33rd Street, Suite 4N.

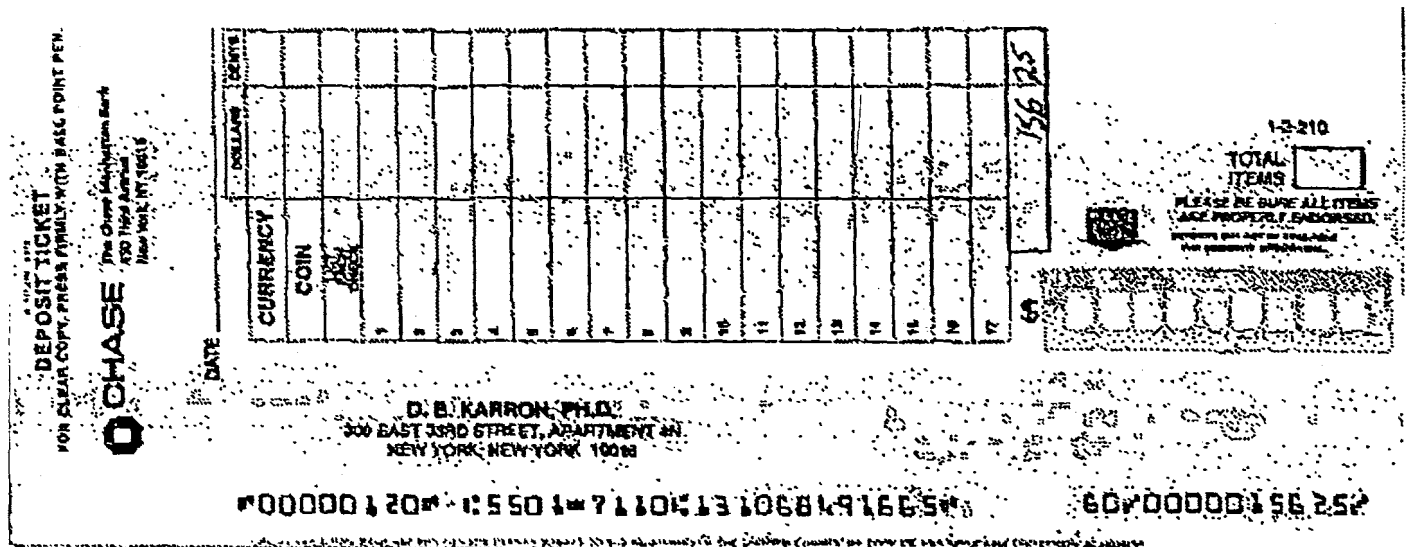
⑈003064⑈ ⑆021000021⑆ 3106829965⑈ ⑈0000200000⑈

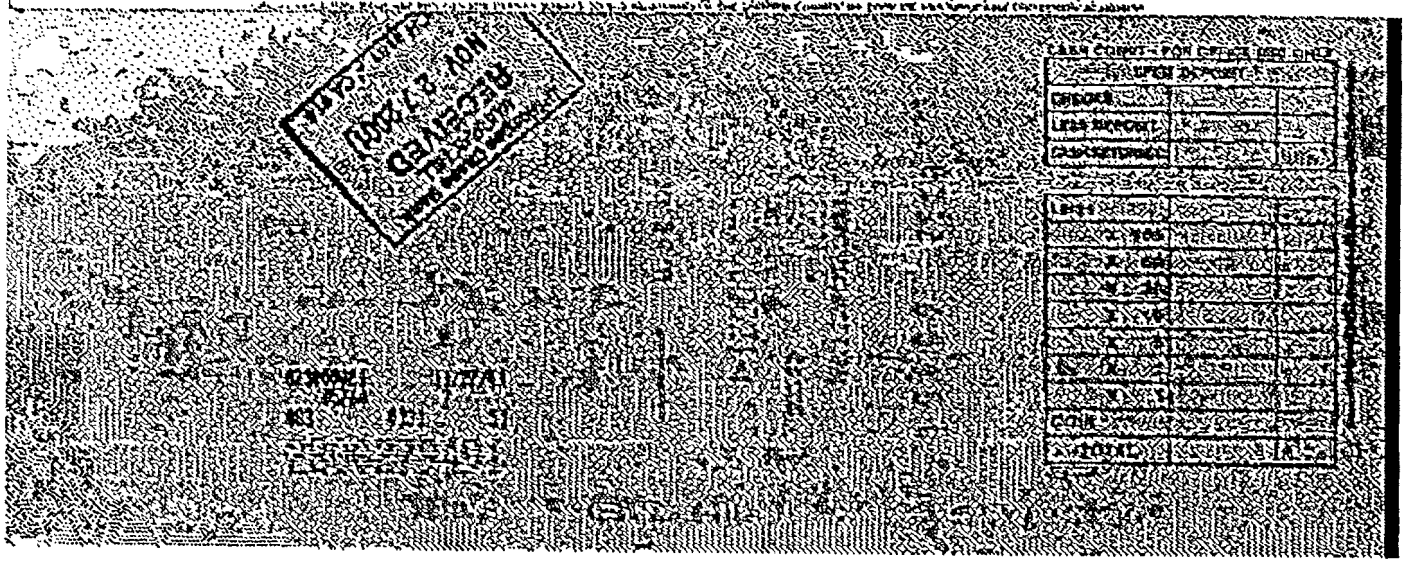
13106829965

11/23/01

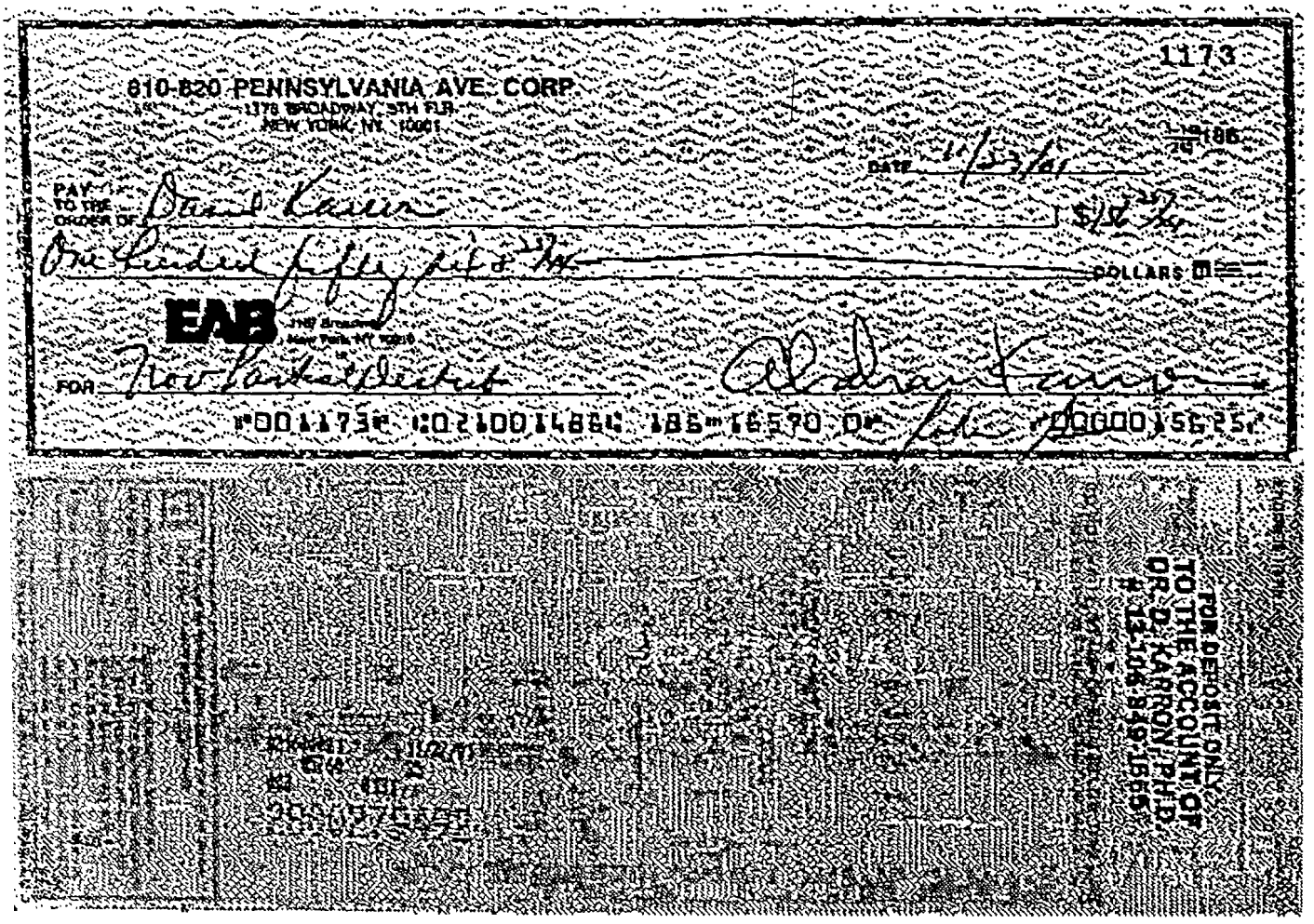
498 8101 31

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028279491 Posting date 27-NOV-01

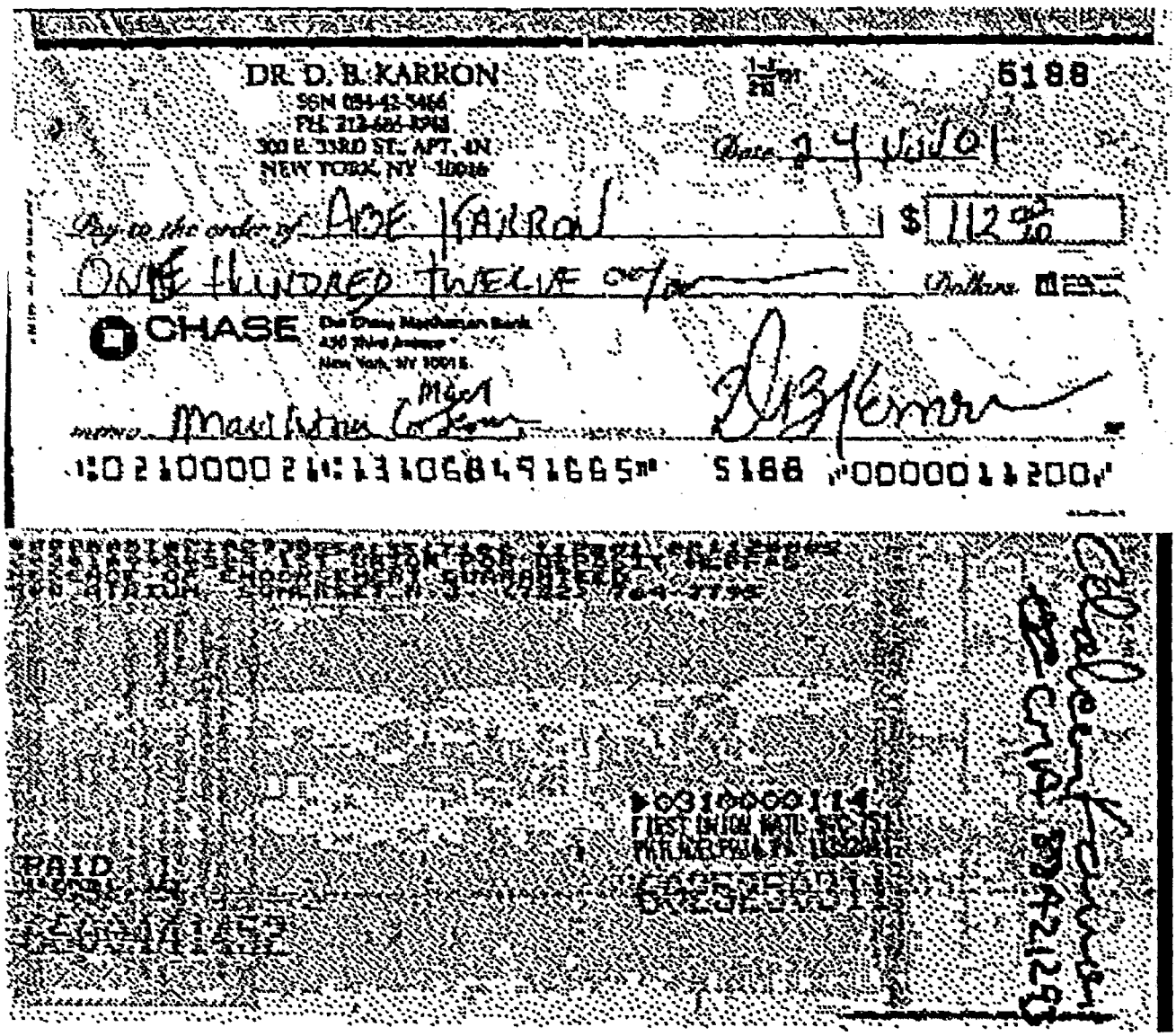




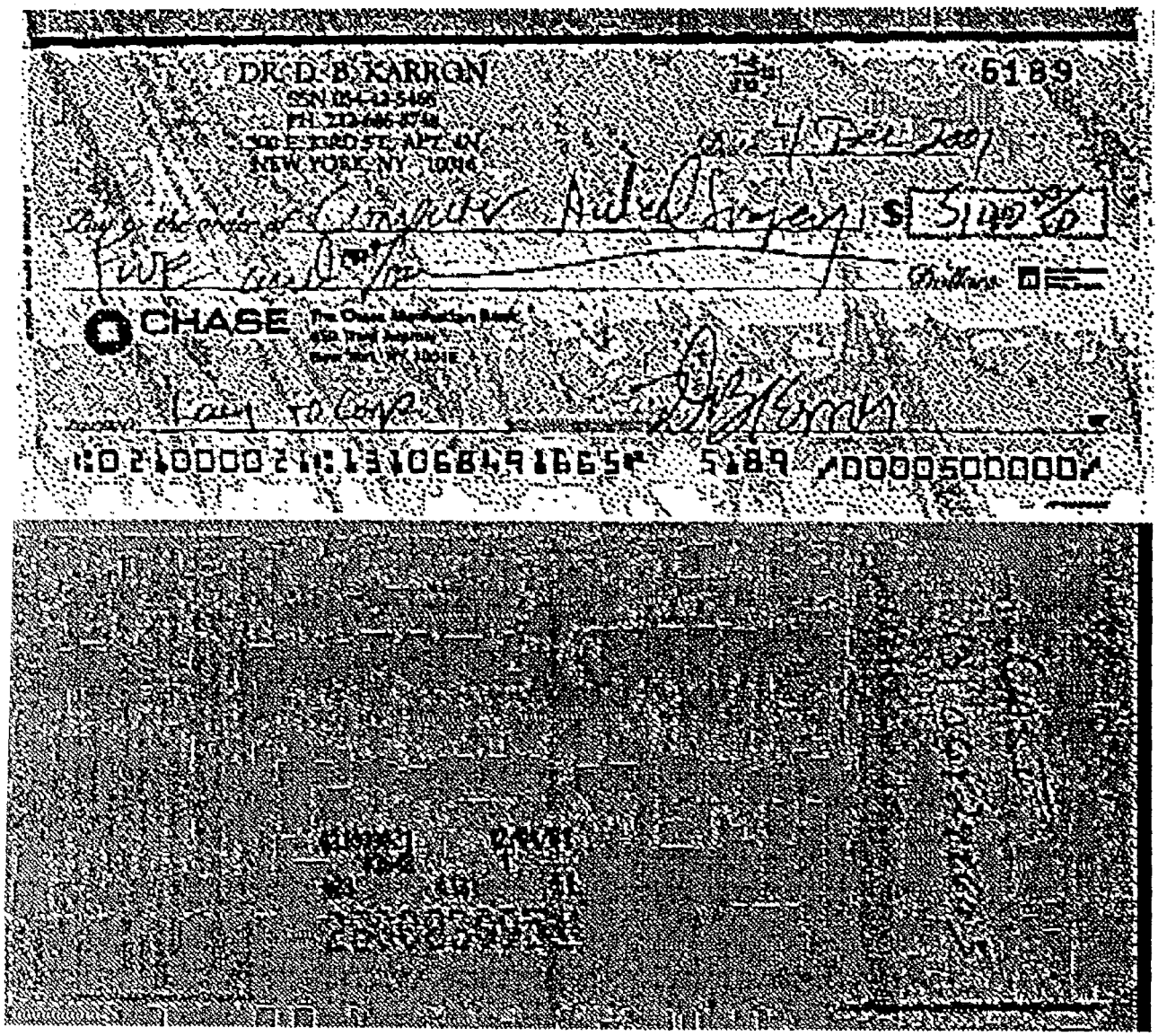
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028279492 Posting date 27-NOV-01



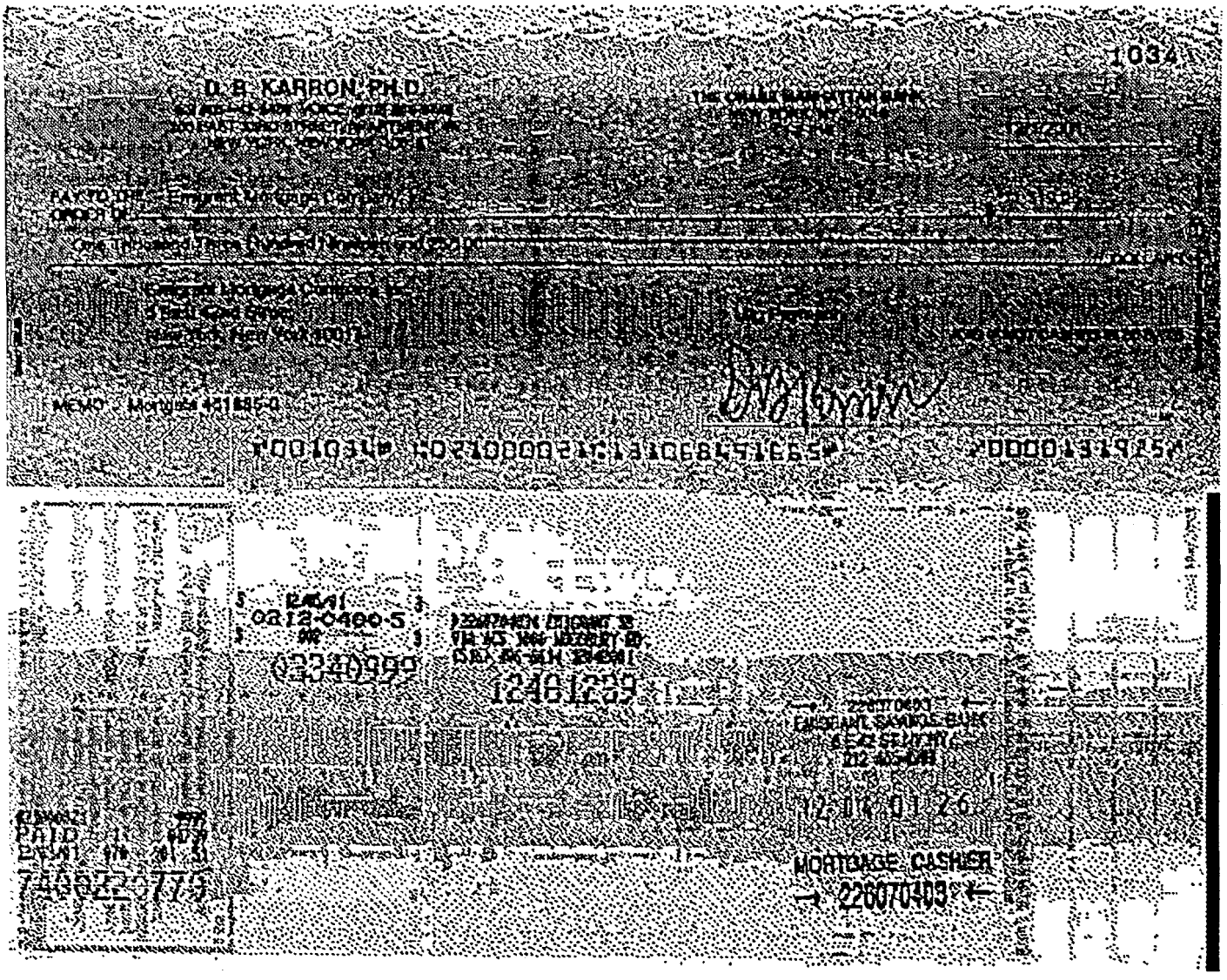
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012200107 Posting date 28-NOV-01



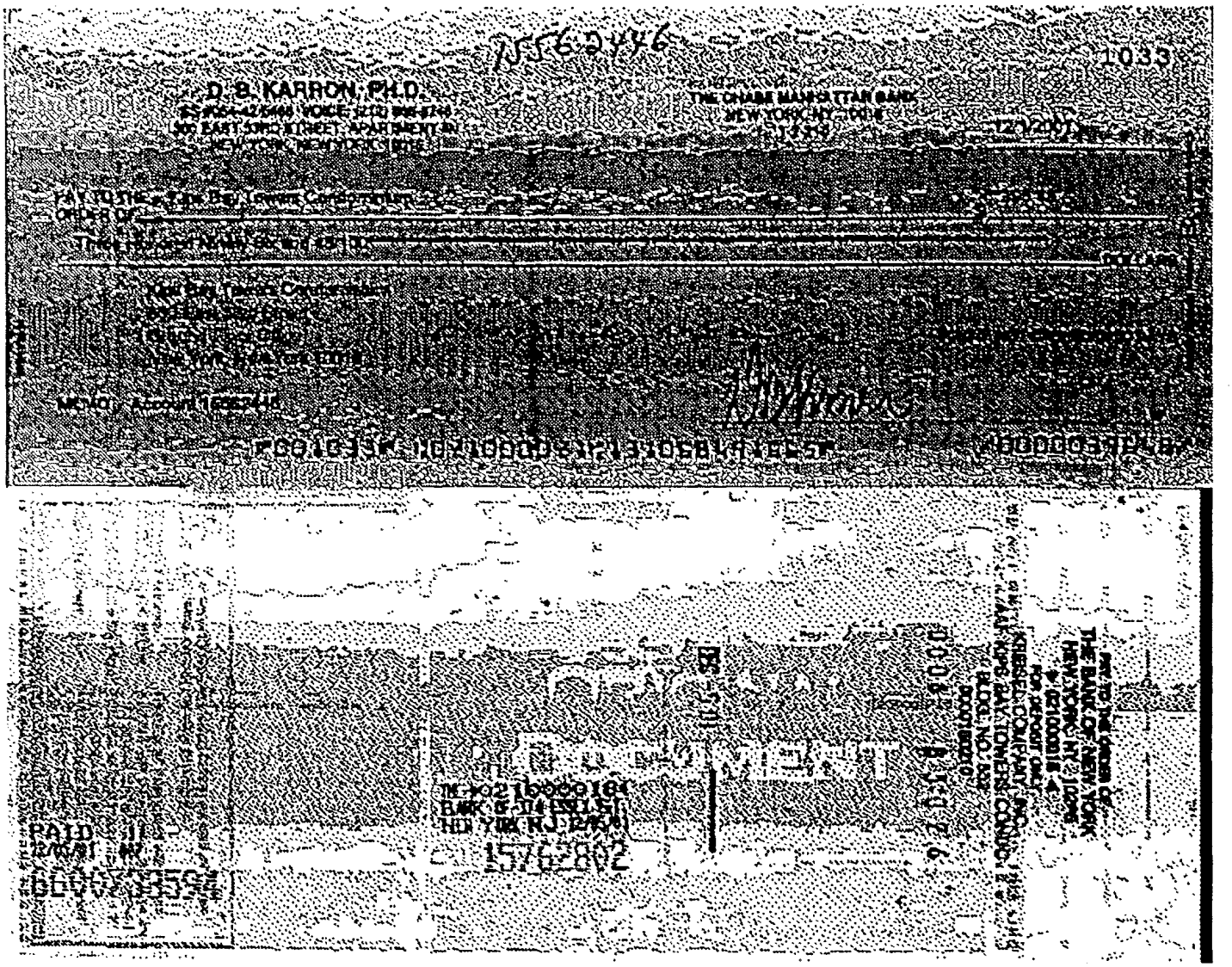
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028830951 Posting date 04-DEC-01



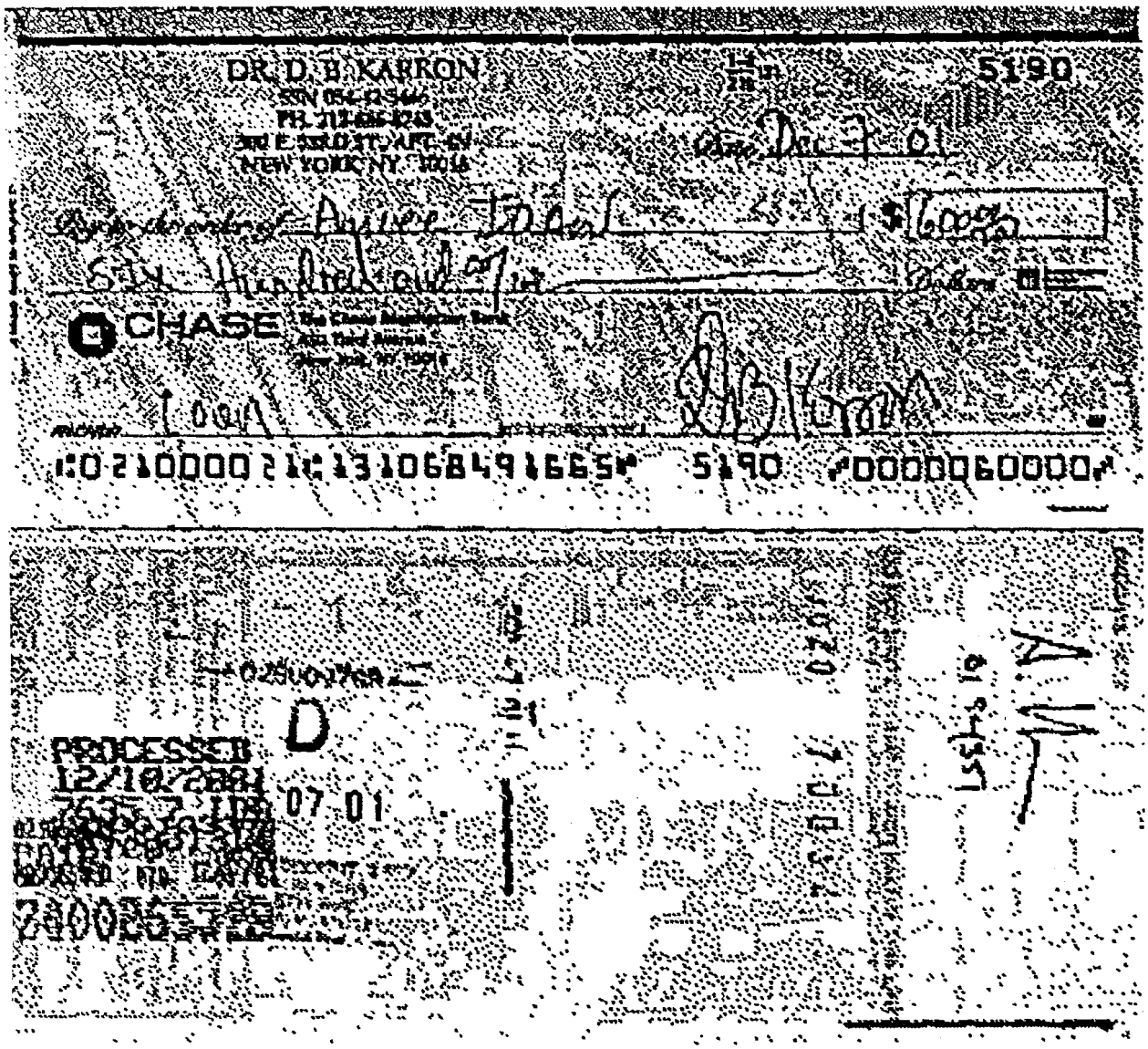
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074220770 Posting date 05-DEC-01



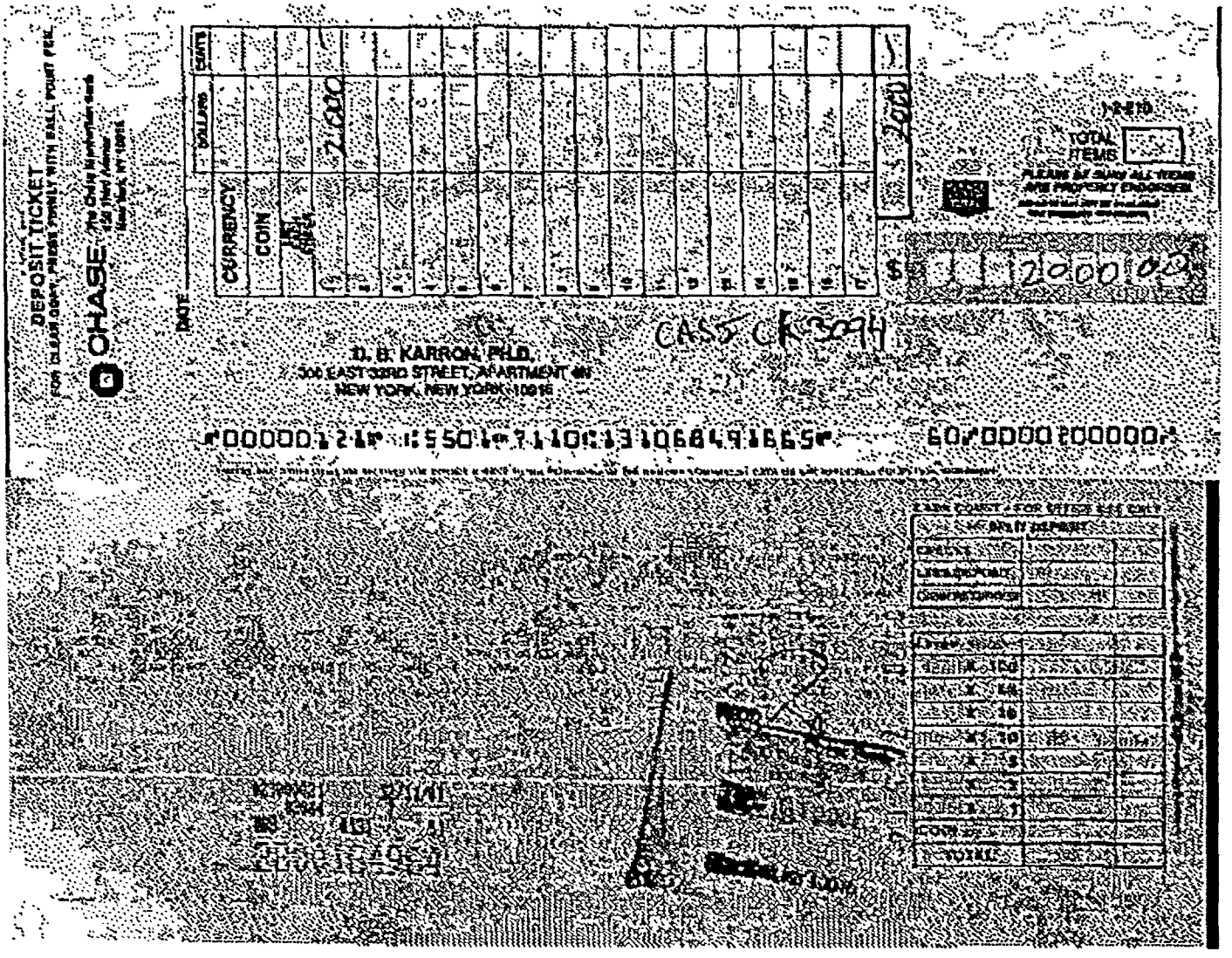
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012075807 Posting date 05-DEC-01



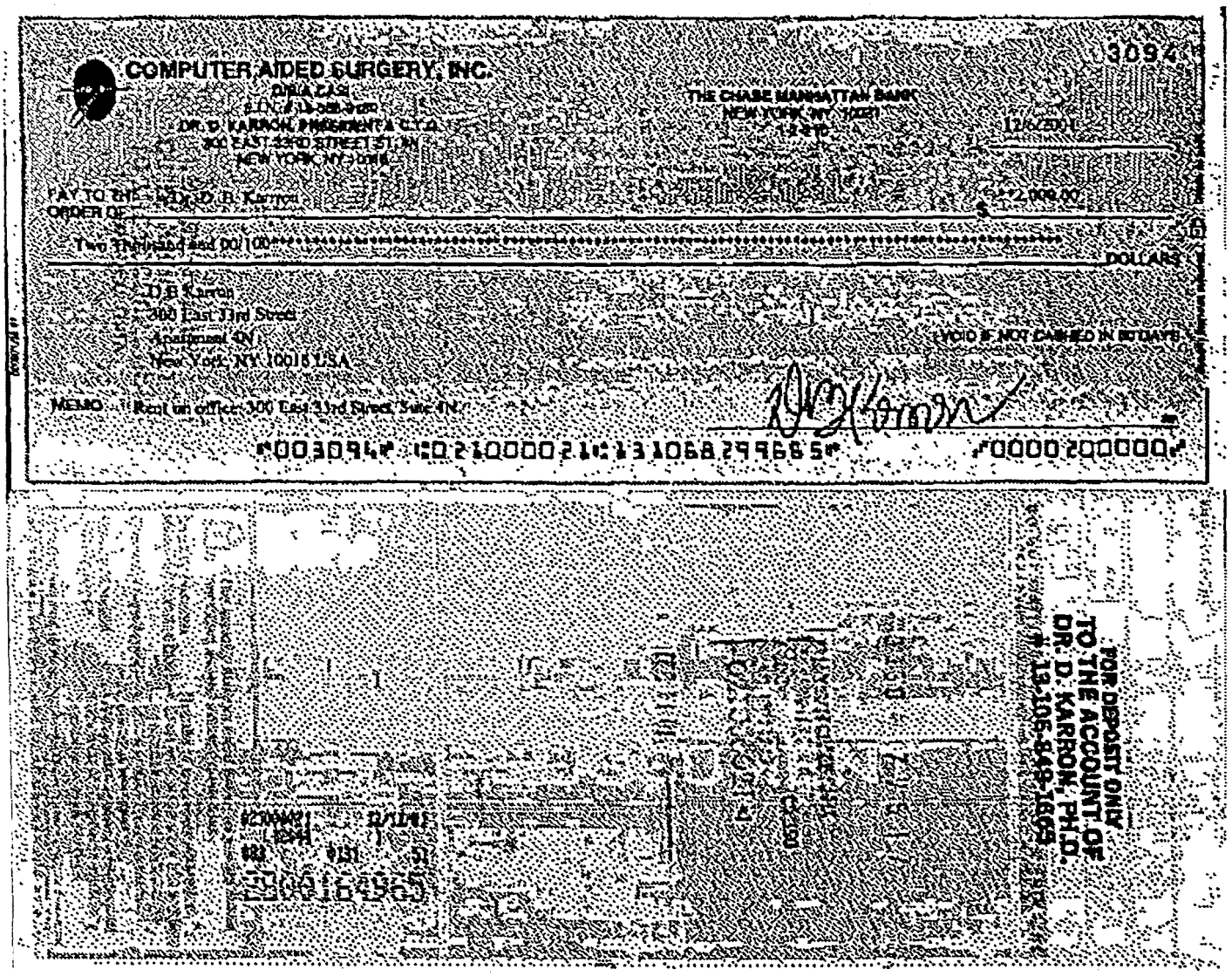
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074055729 Posting date 10-DEC-01



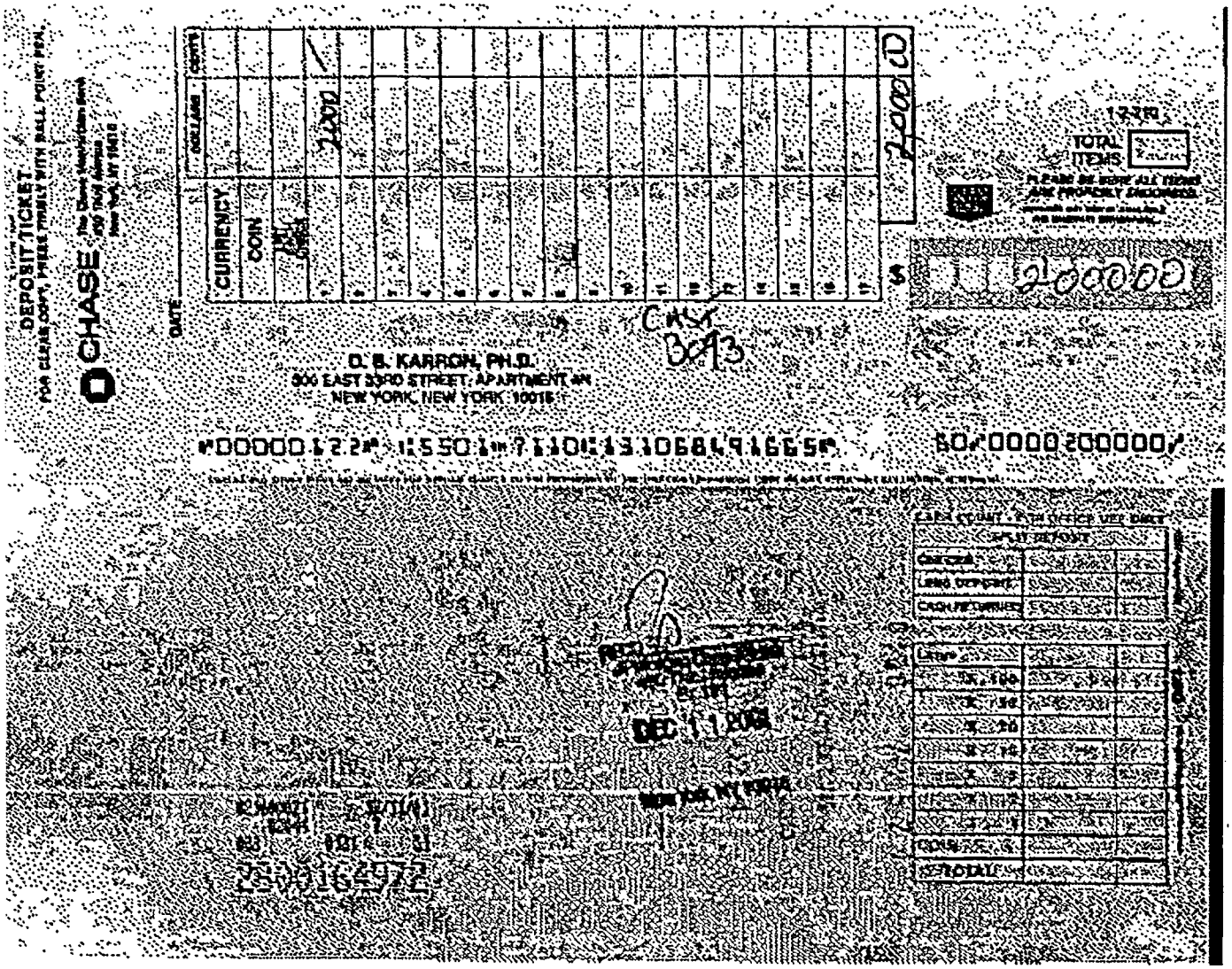
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028164964 Posting date 11-DEC-01



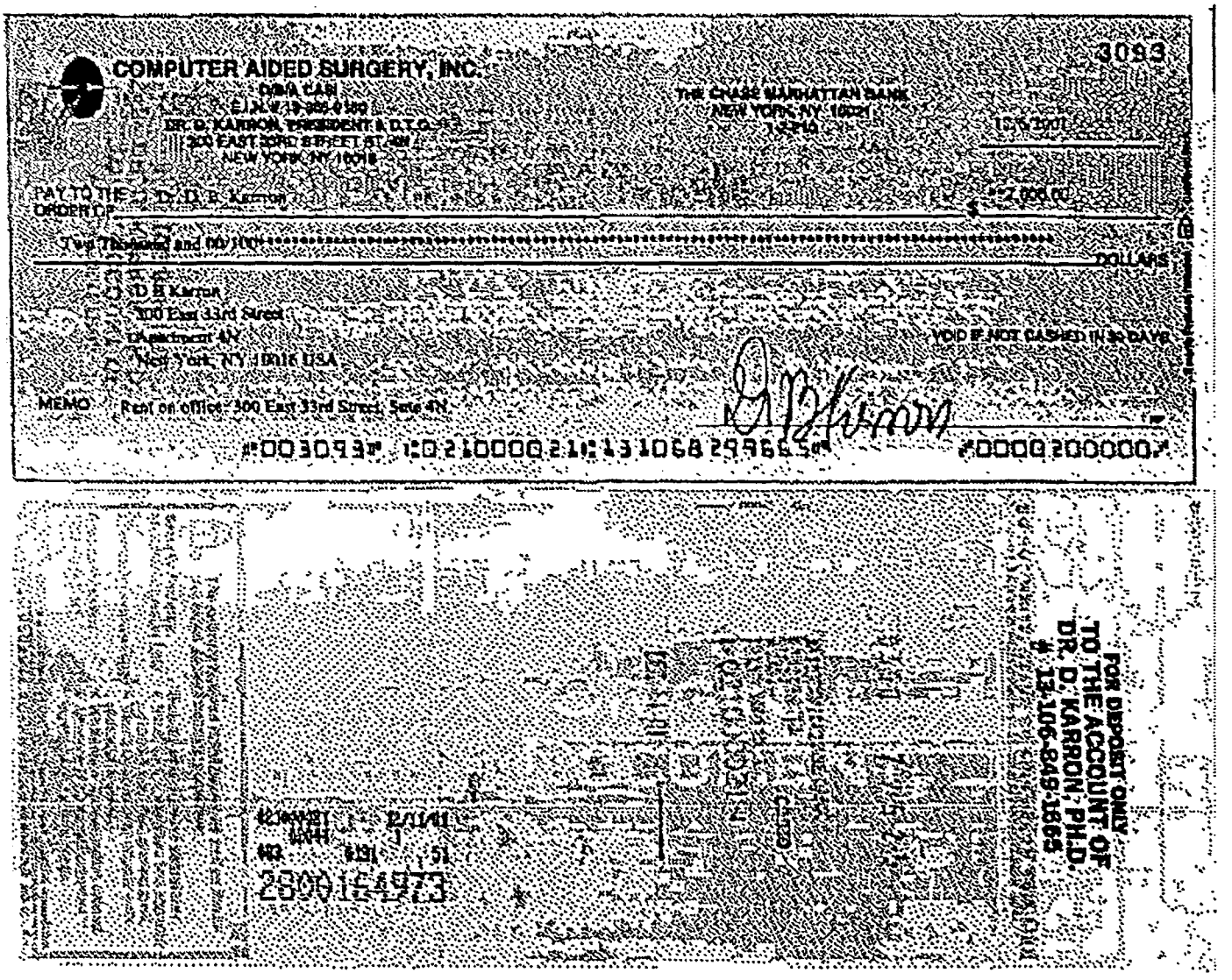
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028164965 Posting date 11-DEC-01



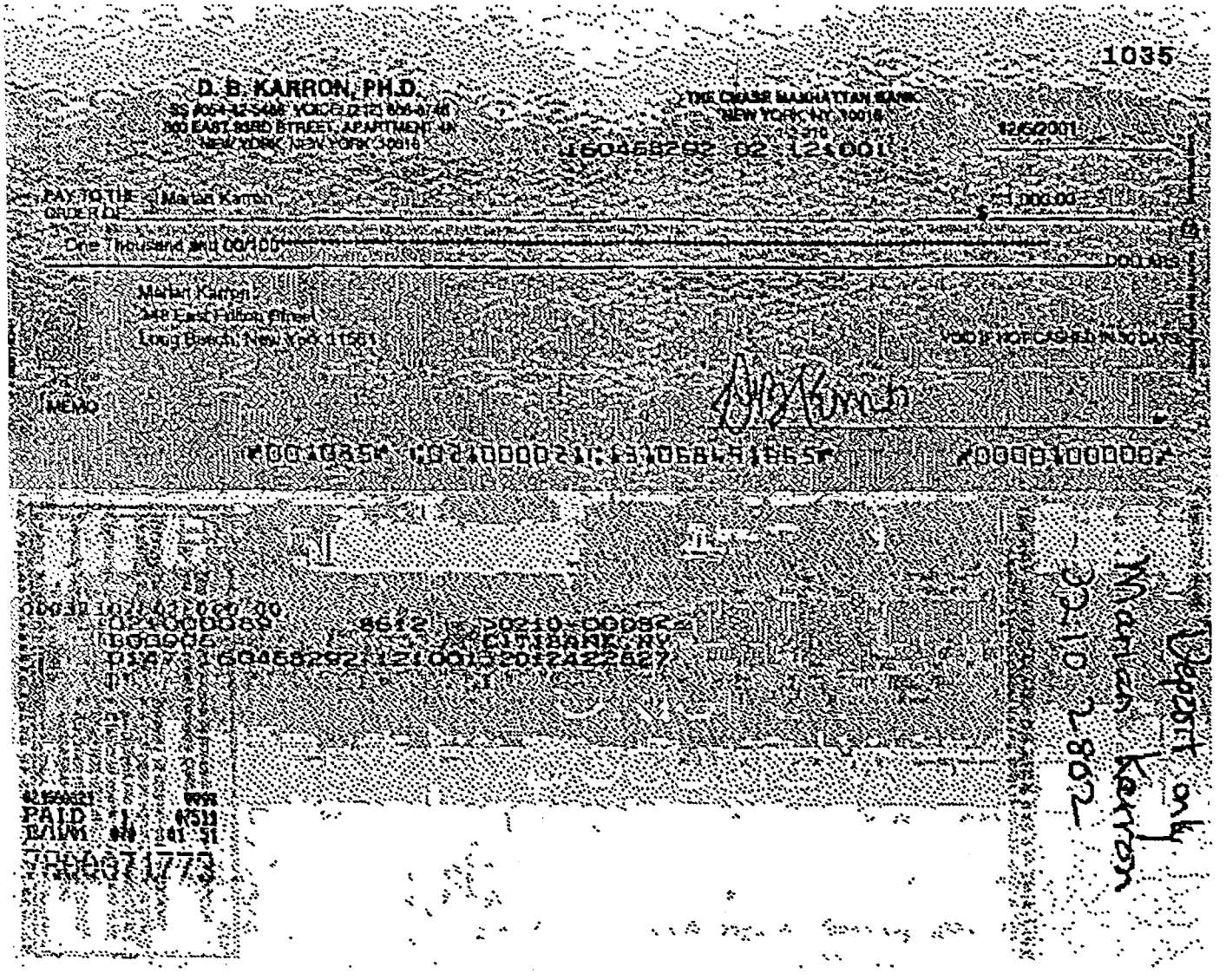
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028164972 Posting date 11-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028164973 Posting date 11-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078071773 Posting date 11-DEC-01



131-00131-B008-00131- -002-1-01-0013-10 -

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 9

Link up to more value from your *Select Banking Relationship!*
Now your annuities take you further...

Our goal is to recognize your entire financial portfolio and reward you for utilizing Chase as your complete financial resource. **Now annuities* purchased through Chase affiliates have joined the list of eligible non-FDIC insured investments that you can link to your Select Banking relationship** to help you qualify for Premium Rates and meet your minimum balance requirements. For more details, please see the enclosed insert.

To link your annuity or other non-FDIC insured investment accounts, simply call the phone number listed above, 24-hours a day, 7-days a week, or contact your Relationship Manager.

---

* **Securities (including mutual funds and variable life insurance), annuities and insurance products are not bank deposits and are not insured by the FDIC or any other agency of the United States, nor are they obligations of, nor insured or guaranteed by, JPMorgan Chase Bank, CISC, CIA, CMIA or their affiliates. Securities (including mutual funds and variable life insurance) and annuities involve investment risks, including the possible loss of value.**

©2001 J.P. Morgan Chase & Co. All rights reserved.

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Summary of Accounts

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 2,840.58	$ 1,245.36
Select High Yield Savings	131-6062954-01	$ 1,002.65	$ 5,003.17
Total		**$ 3,843.23**	**$ 6,248.53**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	01/11	$ 3,977.00	$ 23.00
Total			**$ 3,977.00**	**$ 23.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

If managing your expenses is a New Year's resolution, Chase can help.
By using your Chase Banking Card with the MasterCard(R) logo, you pay as you go. All of your purchases are deducted from your Chase checking account. Plus, you'll have a record of all your purchases!

Your Chase Banking Card also provides the SECURITY and CONVENIENCE that you expect. Just present your Card to the merchant, sign your receipt and go. Your Card comes with Zero Liability–protecting you from liability for purchases made by unauthorized individuals. Certain restrictions apply; please call the ServiceLine(SM) phone number on the front of this statement for more information.

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary

Opening Balance	$ 2,840.58	Average Balance	$ 1,261.43
Deposits and Credits	$ 17,416.95	Interest Earned for 30 Day(s)	$ 0.43
Checks, Withdrawals and Debits	$ 19,012.17	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 1,245.36**	Interest Credited in 2002	$ 0.43
		Interest Rate(s):	12/13 to 01/11 at 0.35%

Deposits and Credits

Date	Description	Amount
12/13	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 397.42
12/14	Deposit	$ 2,000.00
12/18	Deposit	$ 60.00
12/19	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 417.42
12/20	Paypal Verifybank 122001 100000004831526	$ 0.50
12/20	Paypal Verifybank 122001 200000004831526	$ 0.09
12/20	Overdraft Fee Adjustment	$ 20.00
12/21	Deposit	$ 500.00
12/24	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 479.41
12/27	Deposit	$ 485.43
12/27	ATM Transfer From Sav # 131-6062954-01 On 12/27 450 Third Ave, NY, NY (00131/03) Card # 5113 7300 0387 3283; Serial # 002100	$ 900.00
12/28	Deposit	$ 2,000.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65 DANIEL KARRON

(continued)

Deposits and Credits

Date	Description	Amount
12/28	Deposit	$ 2,000.00
01/04	Deposit	$ 156.25
01/09	Deposit	$ 2,000.00
01/09	Deposit	$ 2,000.00
01/09	Deposit	$ 2,000.00
01/11	Deposit	$ 2,000.00
01/11	Interest Credit	$ 0.43
Total		**$ 17,416.95**

Withdrawals and Debits

Date	Description	Amount
12/12	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 1,494.00
12/12	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,494.00
12/12	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 200.00
12/13	Insufficient Funds Service Fee	$ 20.00
12/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
12/14	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 397.42
12/17	ATM Withdrawal On 12/16 450 Third Ave, NY, NY (00131/04) Card # 5113 7300 0387 3283; Serial # 008776	$ 80.00
12/24	ATM Withdrawal On 12/22 450 Third Ave, NY, NY (00131/02) Card # 5113 7300 0387 3283; Serial # 007253	$ 800.00
12/24	ATM Withdrawal On 12/22 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 004910	$ 200.00
12/27	ATM Payment To PC # 7671-1310-1117-9120 On 12/27 450 Third Ave, NY, NY (00131/03) Card # 5113 7300 0387 3283; Serial # 002101	$ 900.00
12/27	ATM Withdrawal On 12/27 510 Fifth Ave, NY, NY (00009/03) Card # 5113 7300 0387 3283; Serial # 008287	$ 20.00
12/29	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,306.77
12/31	ATM Withdrawal On 12/30 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 007769	$ 200.00
12/31	ATM Withdrawal On 12/30 450 Third Ave, NY, NY (00131/01) Card # 5113 7300 0387 3283; Serial # 007770	$ 80.00
01/07	ATM Withdrawal On 01/06 Card # 5113 7300 0387 3283; Serial # 000124	$ 80.00
01/10	ATM Transfer To Sav # 131-6062954-01 On 01/10 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005313	$ 4,900.00
01/10	ATM Payment To M/C # 5263-2710-0928-1872 On 01/10 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005310	$ 500.00
01/10	ATM Withdrawal On 01/09 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004914	$ 20.00

131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Withdrawals and Debits

Date	Description	Amount
01/11	ATM Withdrawal On 01/10 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005316	$ 80.00
Total		**$ 12,802.19**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1036	12/13	$ 1,000.00	1039	01/02	$ 500.00	1043	12/28	$ 100.00
1037	12/19	$ 1,000.00	1041*	01/07	$ 1,319.25	1044	01/11	$ 1,000.00
1038	01/03	$ 560.00	1042	01/07	$ 380.73	5191*	01/11	$ 350.00

Total (9 checks) **$ 6,209.98**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/13	$ 1,000.00-	12/24	$ 0.00	01/04	$ 1,874.91
12/14	$ 602.58	12/27	$ 465.43	01/07	$ 94.93
12/17	$ 522.58	12/28	$ 4,365.43	01/09	$ 6,094.93
12/18	$ 582.58	12/29	$ 3,058.66	01/10	$ 674.93
12/19	$ 0.00	12/31	$ 2,778.66	01/11	$ 1,245.36
12/20	$ 20.59	01/02	$ 2,278.66		
12/21	$ 520.59	01/03	$ 1,718.66		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 1,002.65	Average Balance	$ 849.70
Deposits and Credits	$ 4,900.52	Interest Earned for 30 Day(s)	$ 0.52
Checks, Withdrawals and Debits	$ 900.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,003.17**	Interest Credited in 2002	$ 0.52
		Interest Rate(s):	12/13 to 01/11 at 0.75%

Deposits and Credits

Date	Description	Amount
01/10	ATM Transfer From Chk # 131-0684916-65 On 01/10 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005313	$ 4,900.00
01/11	Interest Credit	$ 0.52
Total		**$ 4,900.52**

Withdrawals and Debits

Date	Description	Amount
12/27	ATM Transfer To Chk # 131-0684916-65 On 12/27 450 Third Ave, NY, NY (00131/03) Card # 5113 7300 0387 3283; Serial # 002100	$ 900.00
Total		**$ 900.00**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
12/27	$ 102.65	01/10	$ 5,002.65	01/11	$ 5,003.17

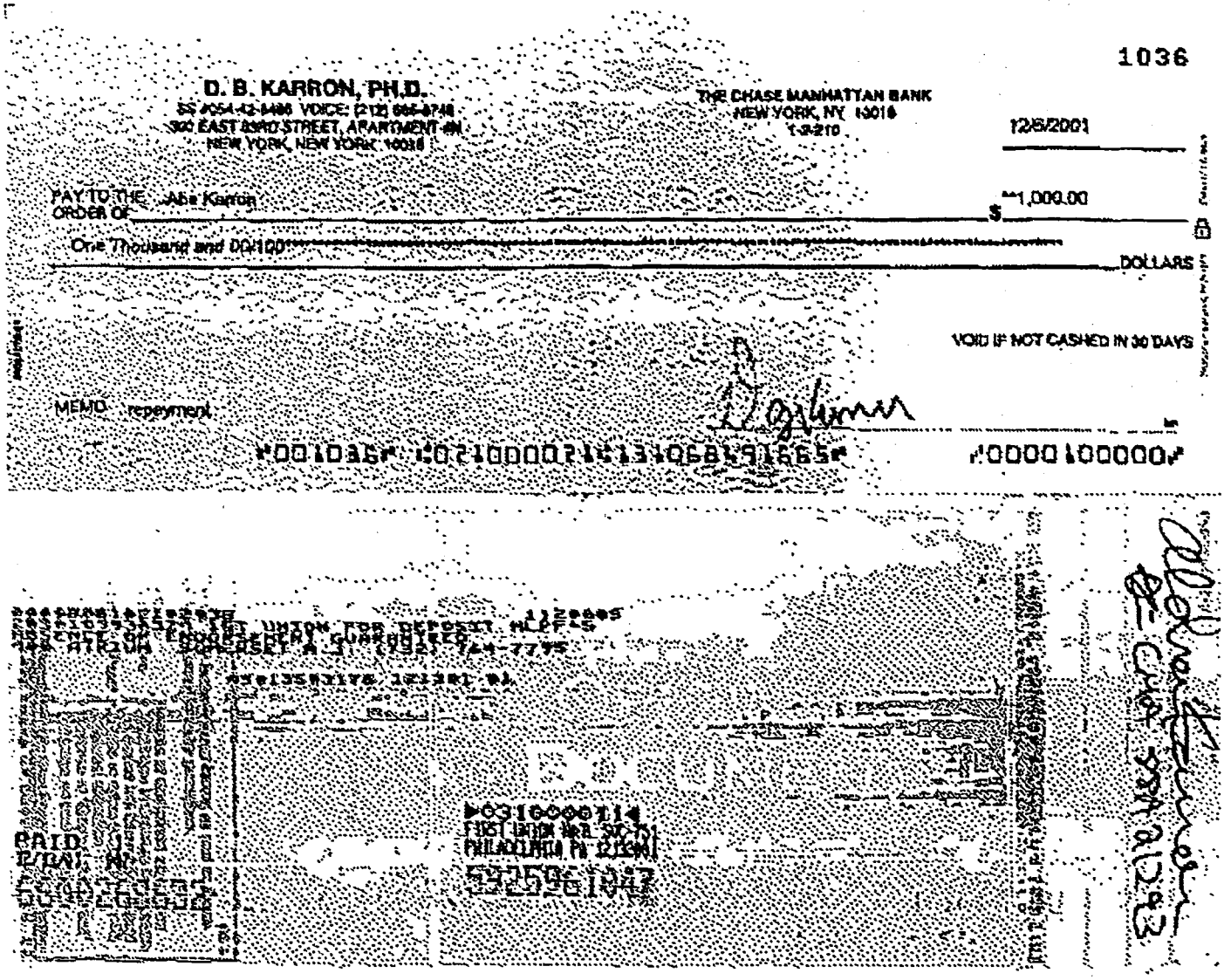
131-00131-B008-00131- -002-1-01-0013-10 - Primary Account Number: 131-0684916-65

Monthly Fee

A $30.00 fee was deducted from your account on 12/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $2,134.13. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012609741 Posting date 13-DEC-01



1036

D. B. KARRON, PH.D.
SS #054-42-8486 VOICE: (212) 865-8748
300 EAST 83RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10028

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

12/6/2001

PAY TO THE ORDER OF Abe Karron $ **1,000.00

One Thousand and 00/100** DOLLARS

VOID IF NOT CASHED IN 30 DAYS

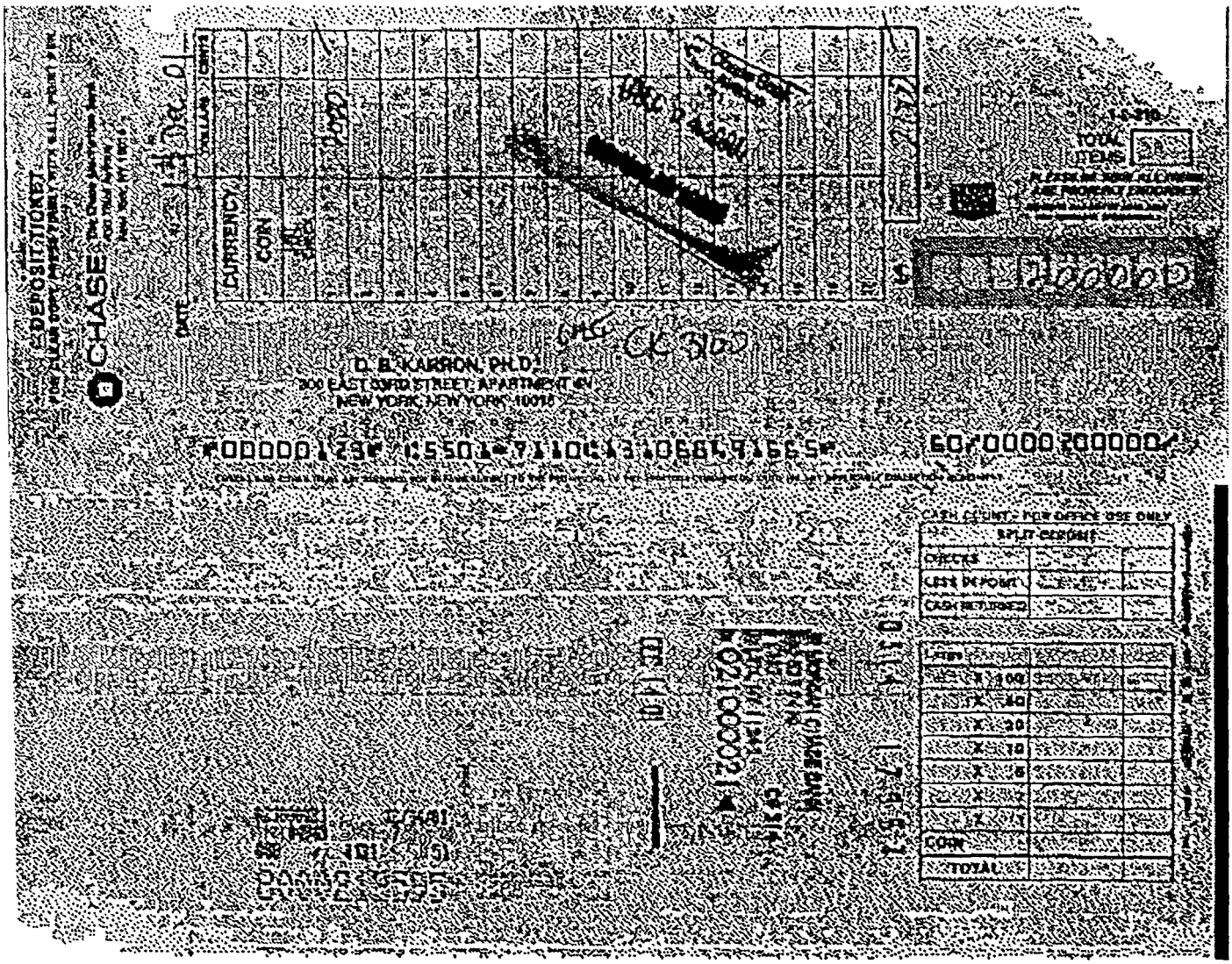
MEMO repayment

D. Karron

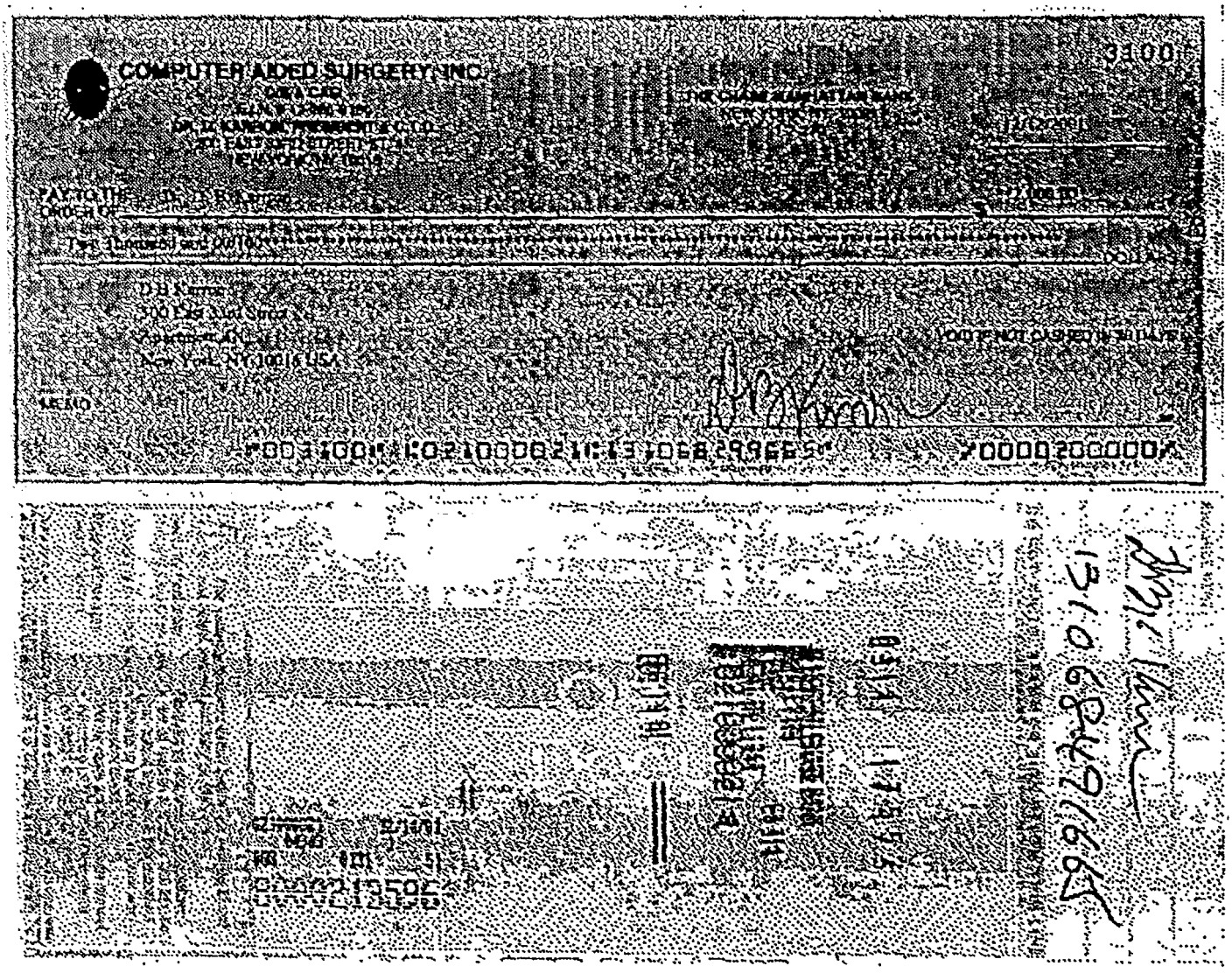
⑈001036⑈ ⑆021000021⑆ 913106891⑈665⑈ ⑈0000100000⑈

PAID

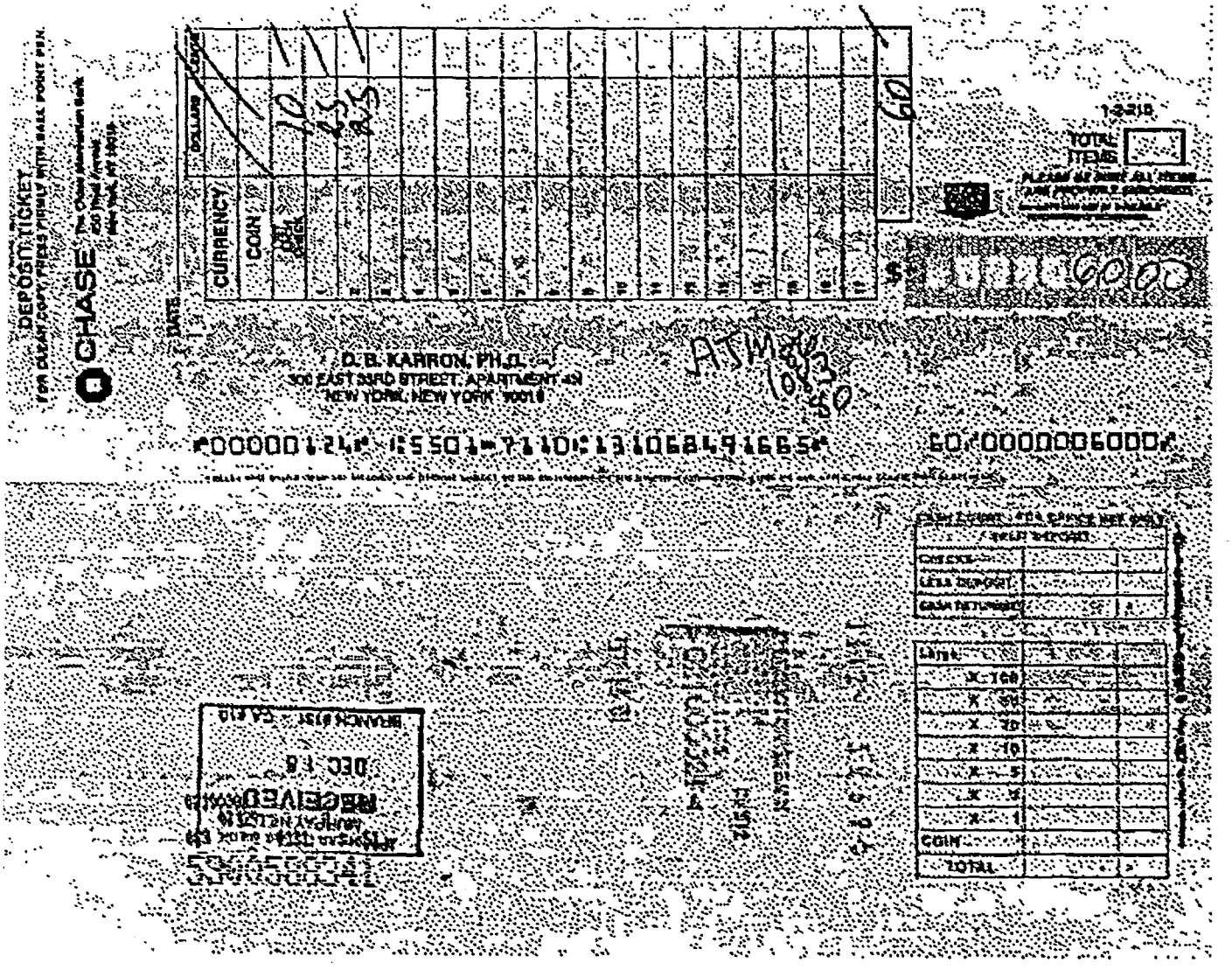
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080213595 Posting date 14-DEC-01



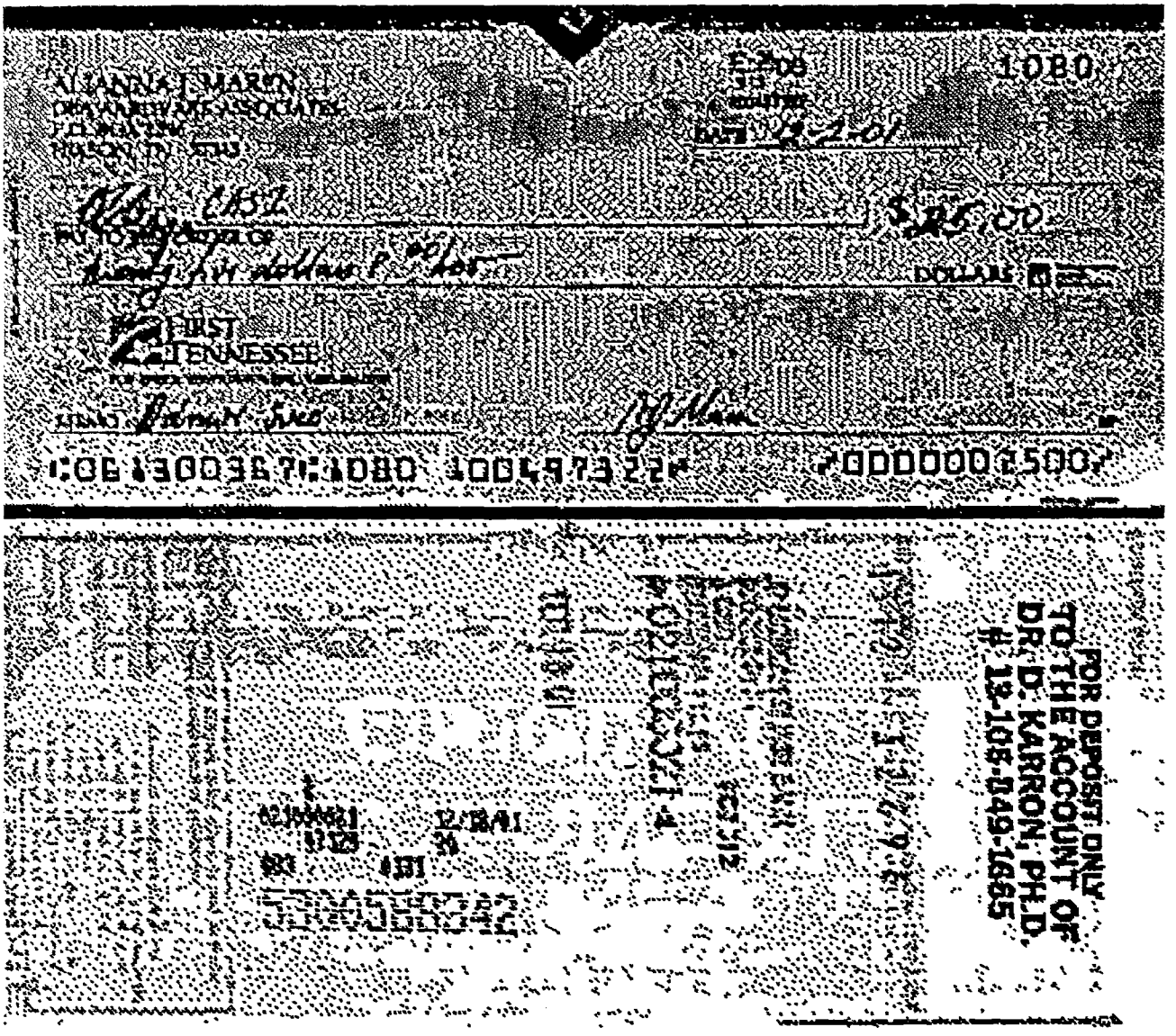
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080213596 Posting date 14-DEC-01



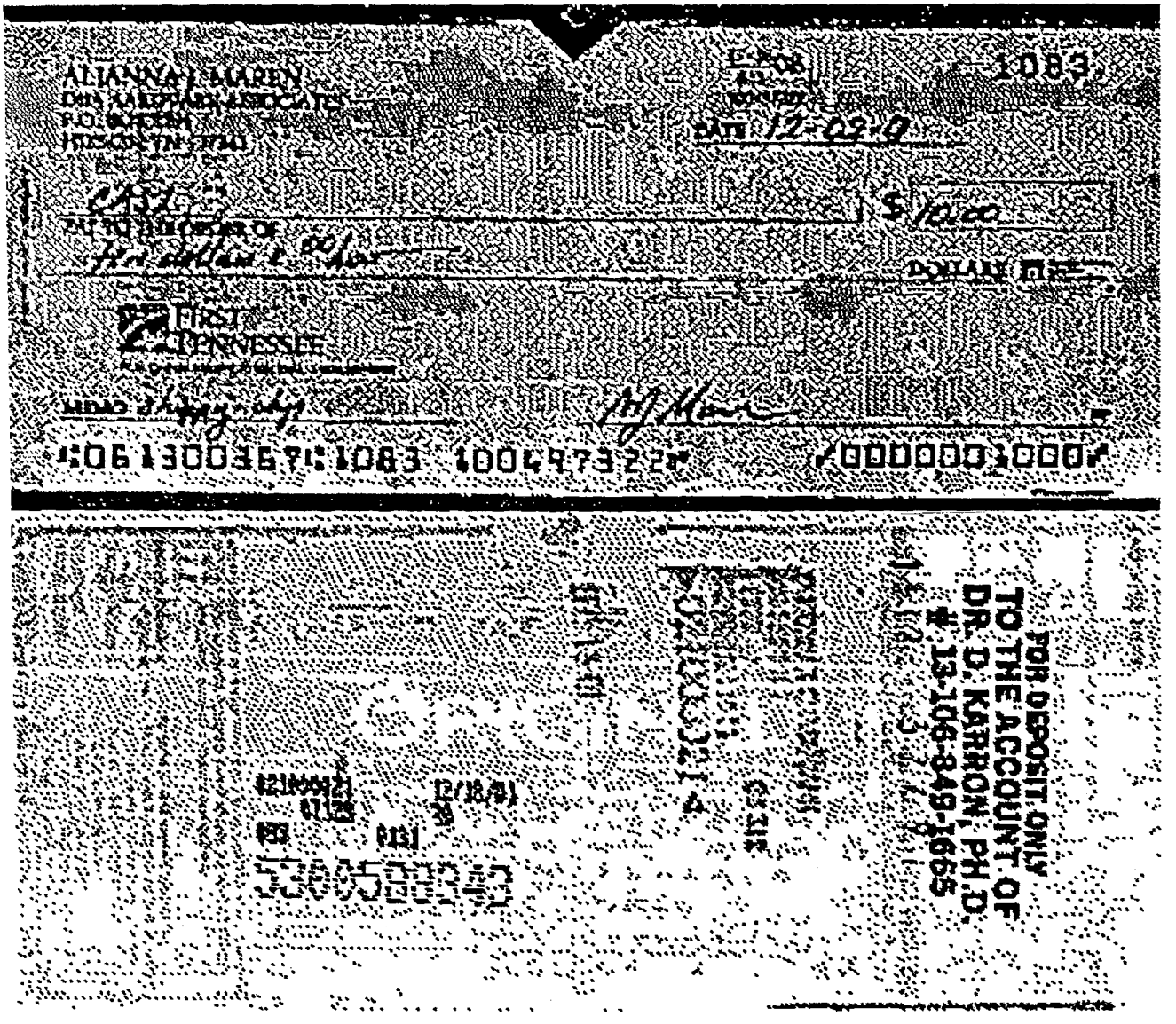
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053588341 Posting date 18-DEC-01



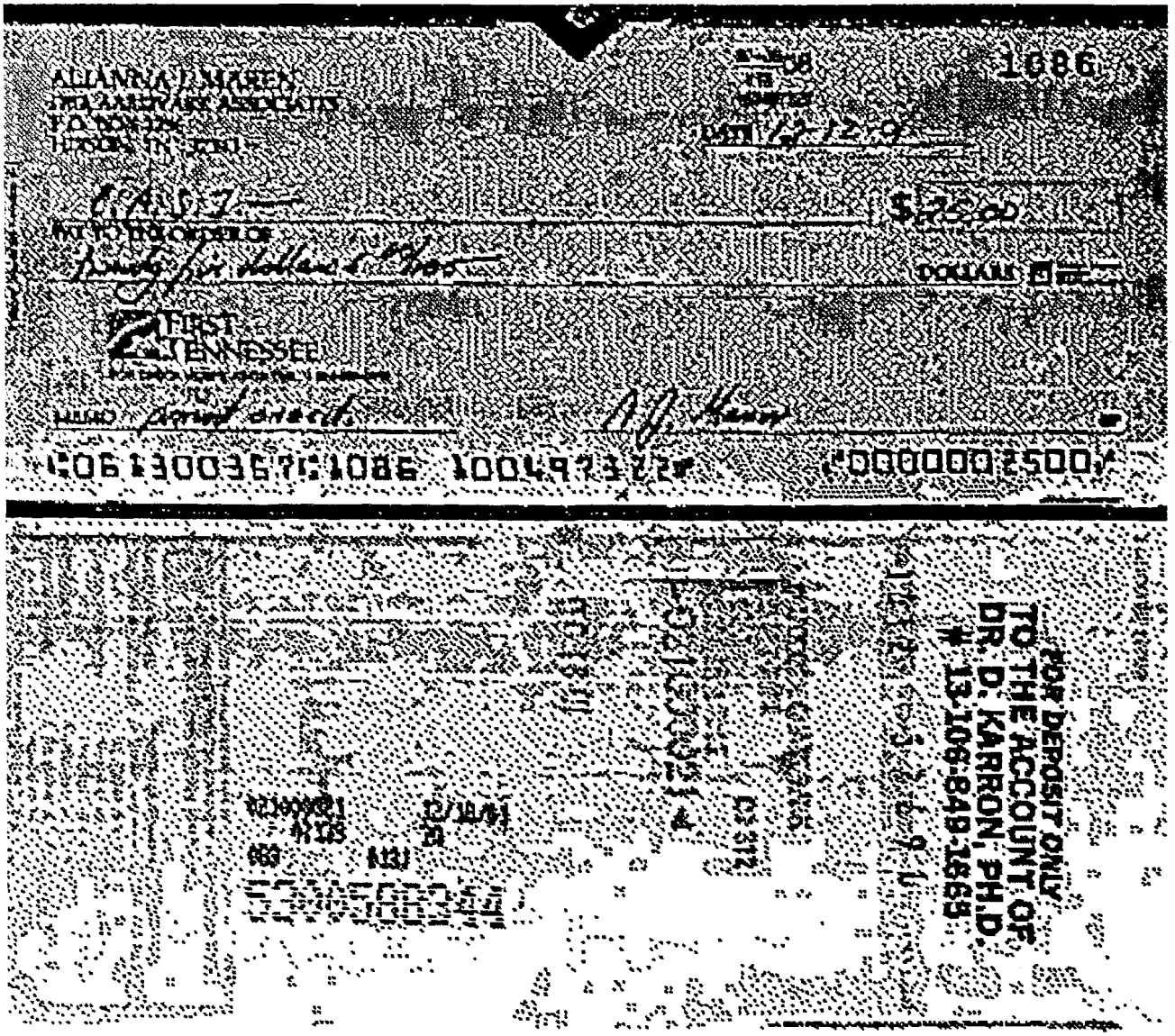
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053588342 Posting date 18-DEC-01



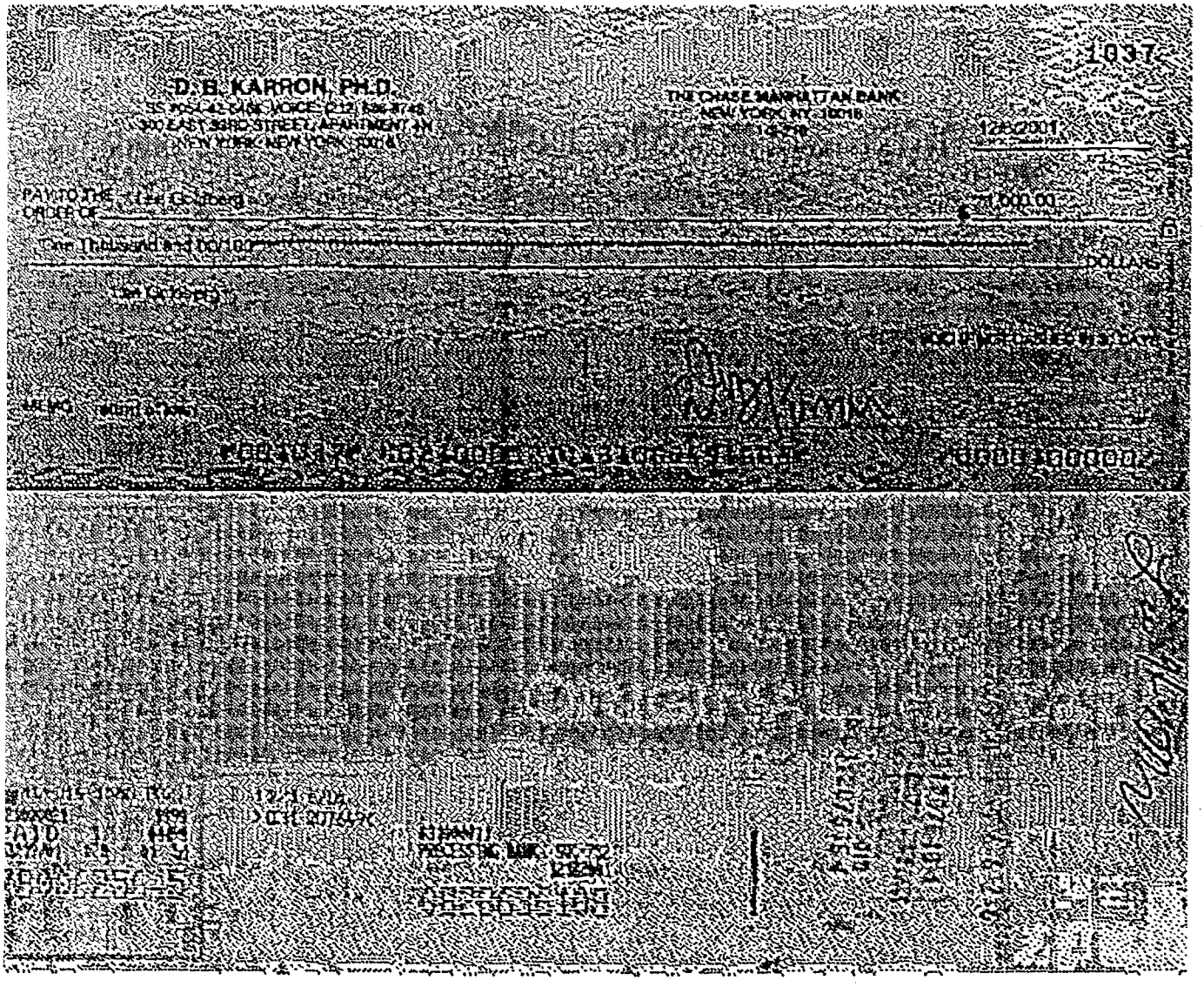
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053588343 Posting date 18-DEC-01



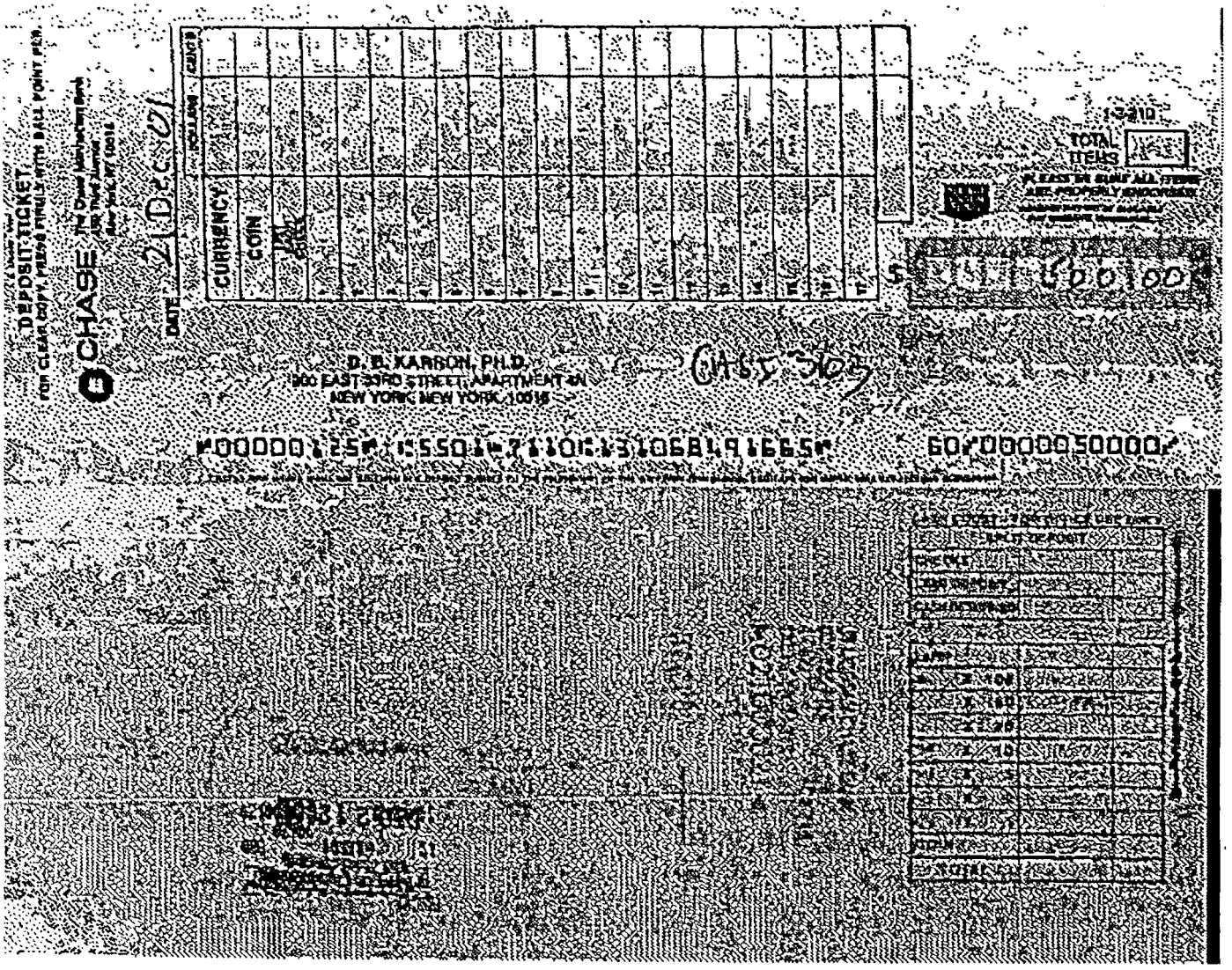
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053588344 Posting date 18-DEC-01



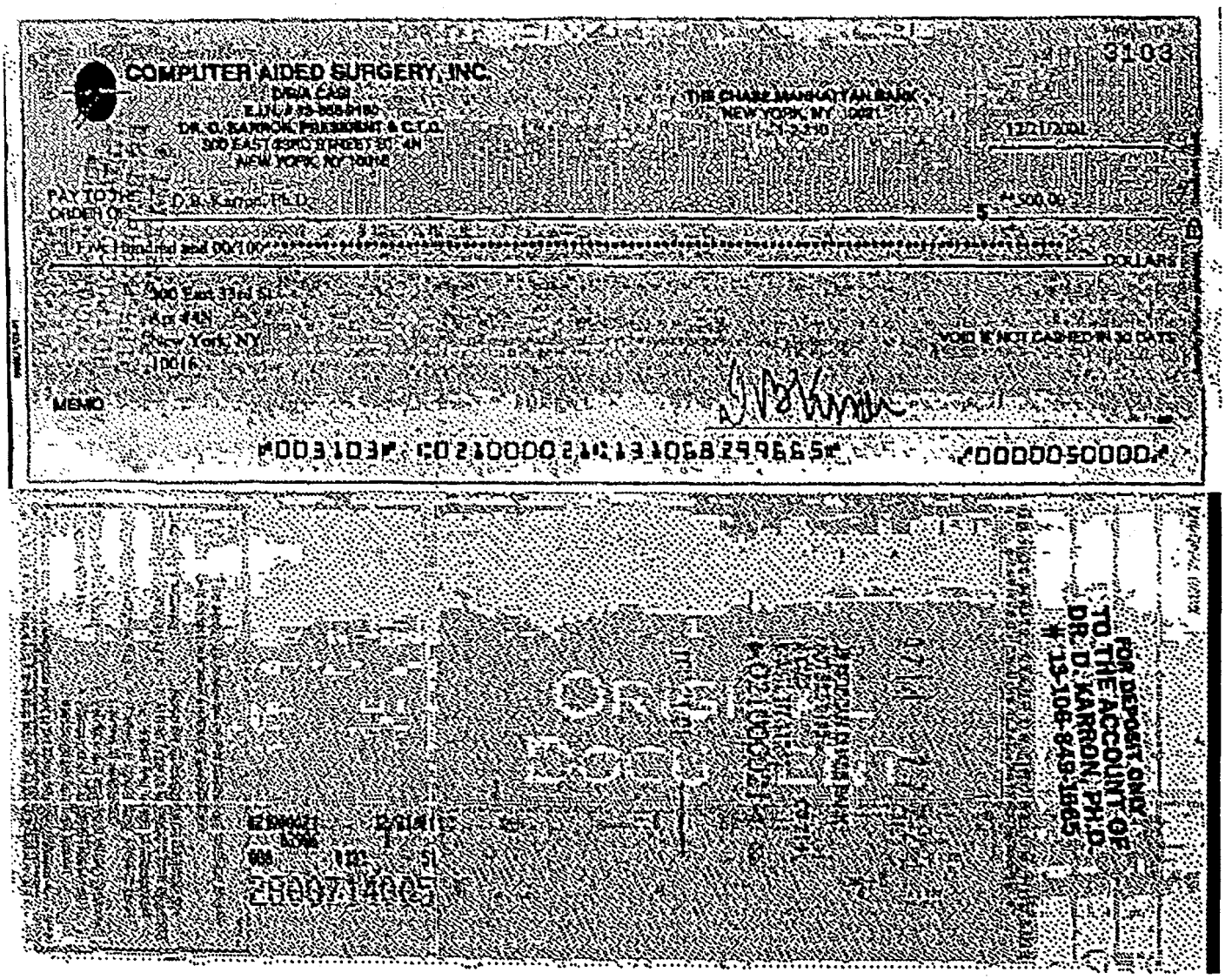
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078625645 Posting date 19-DEC-01



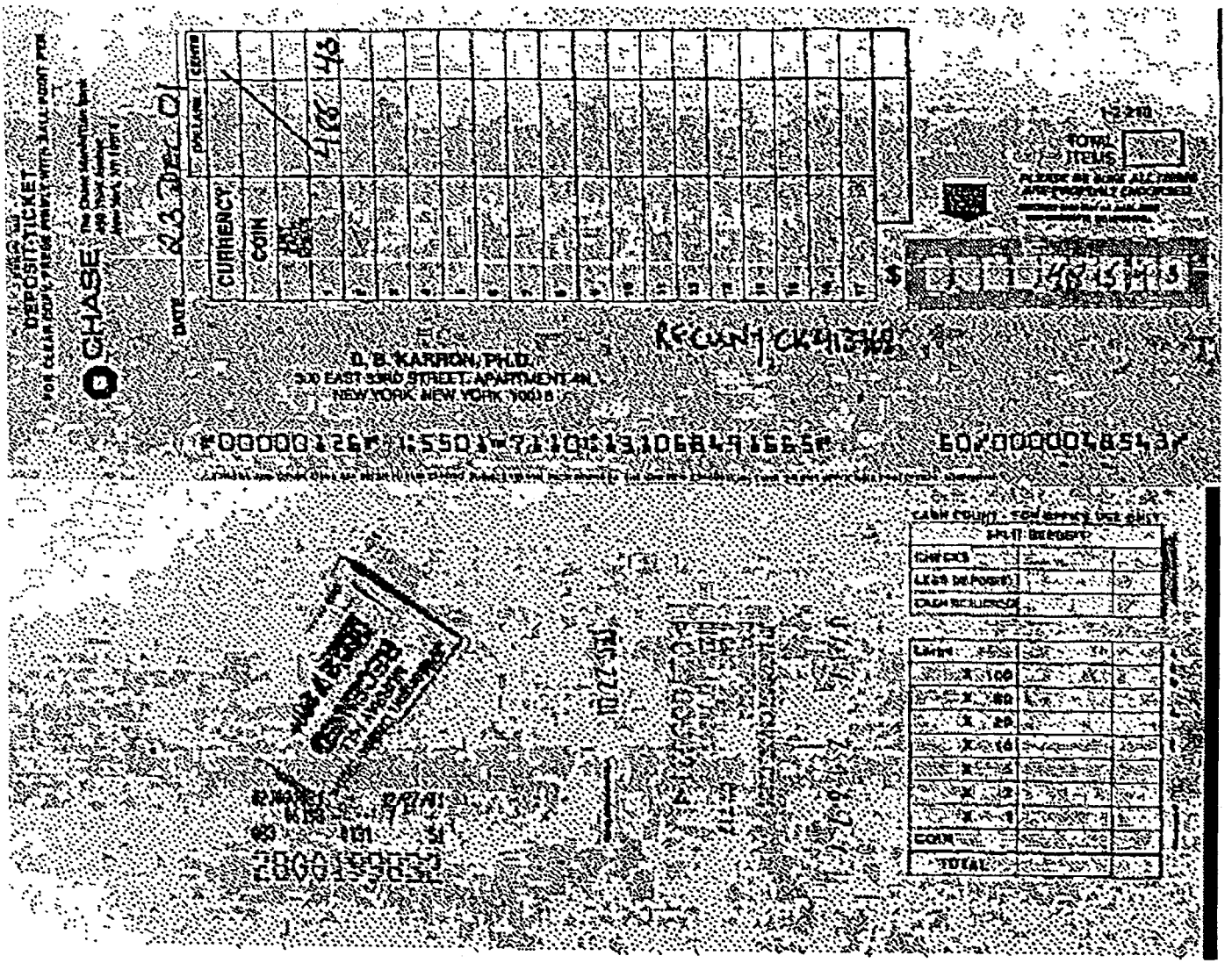
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028714004 Posting date 21-DEC-01



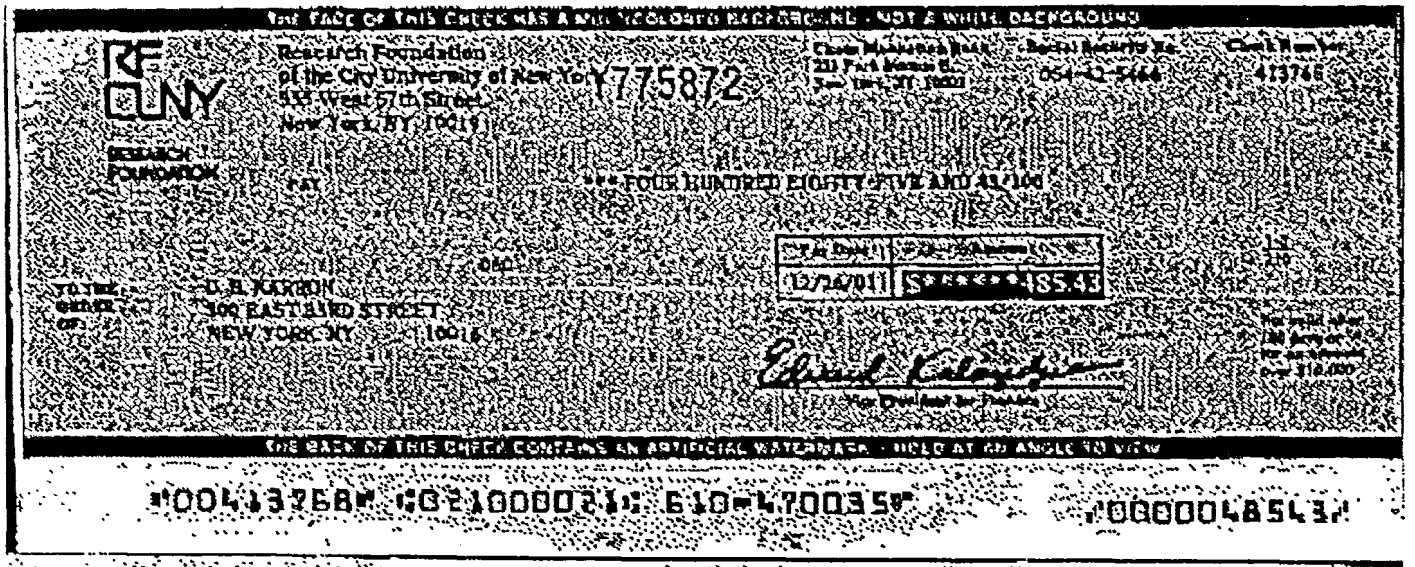
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028714005 Posting date 21-DEC-01

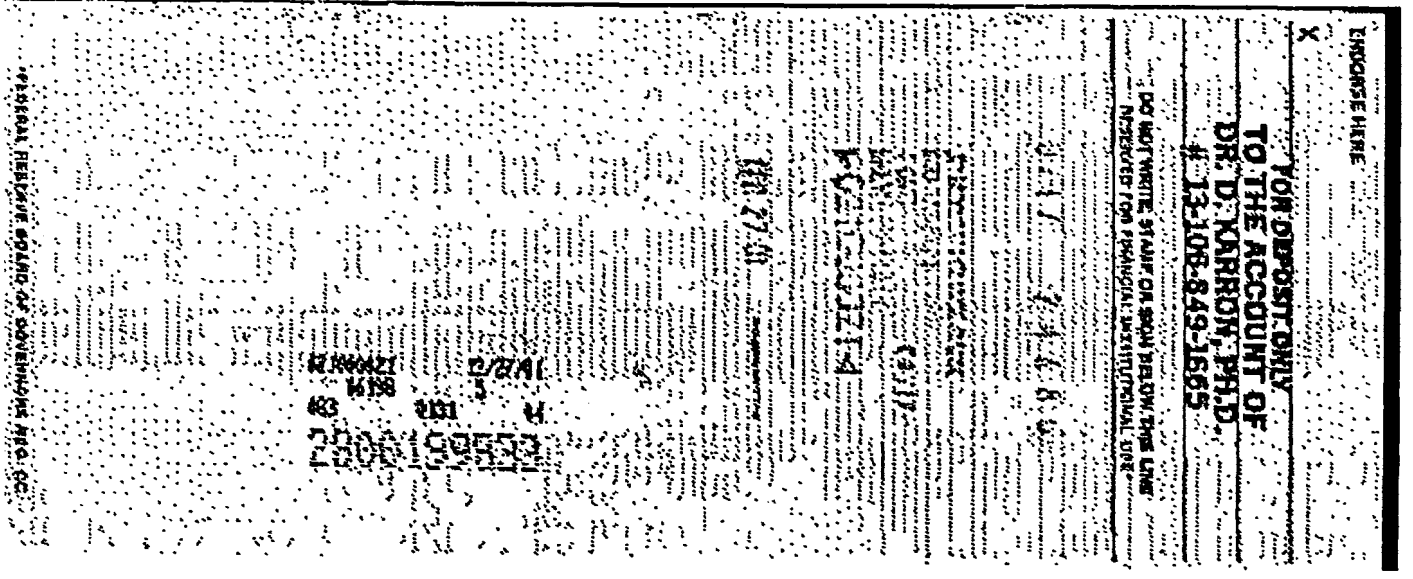


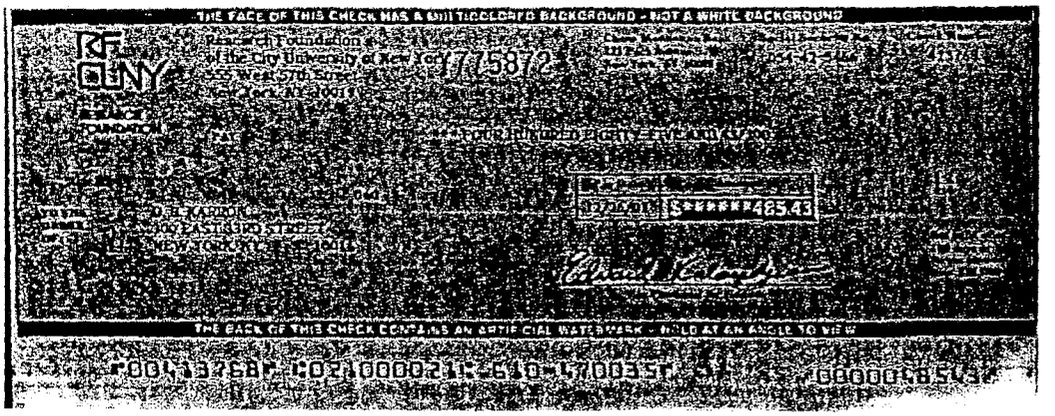
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028199832 Posting date 27-DEC-01

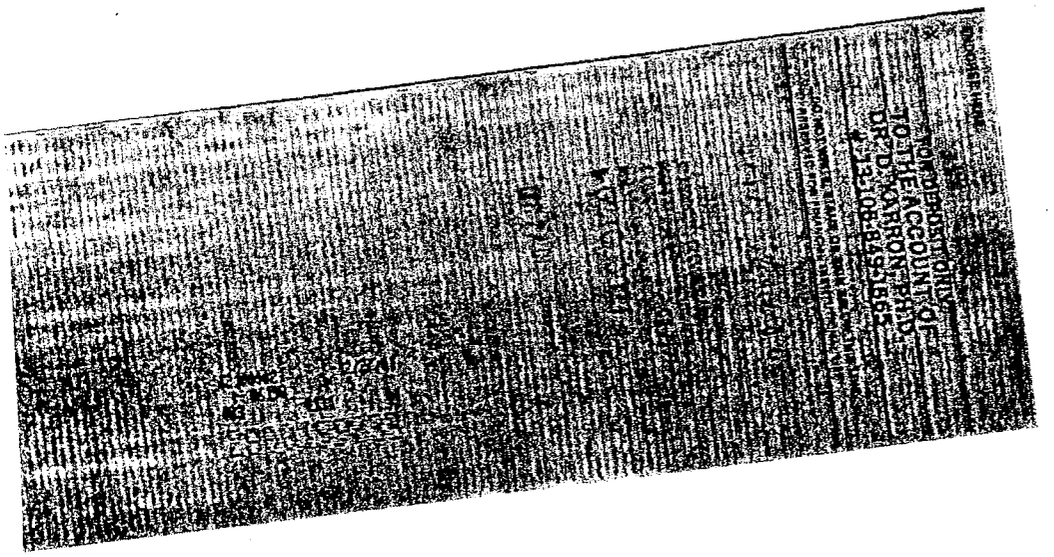


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028199833 Posting date 27-DEC-01

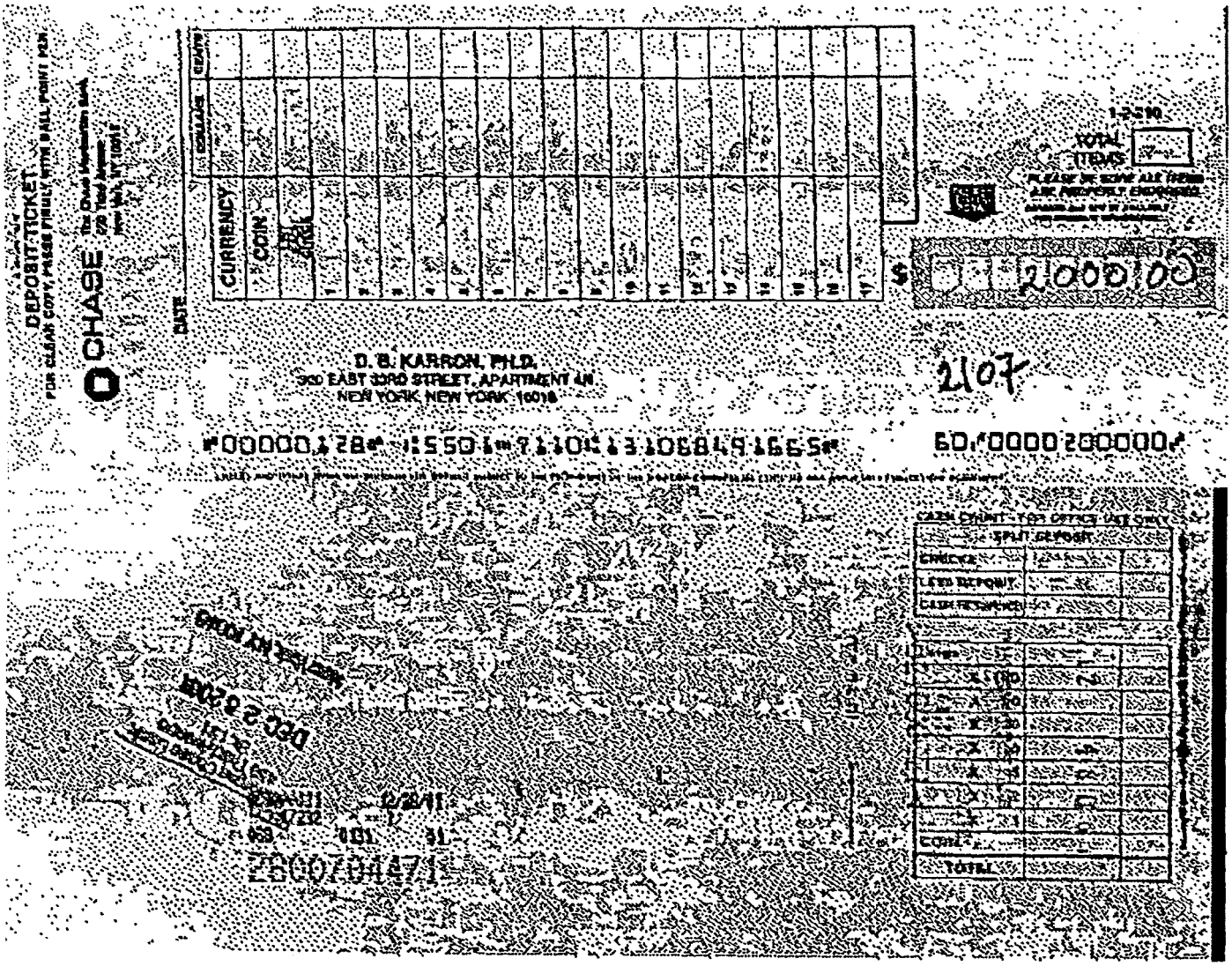




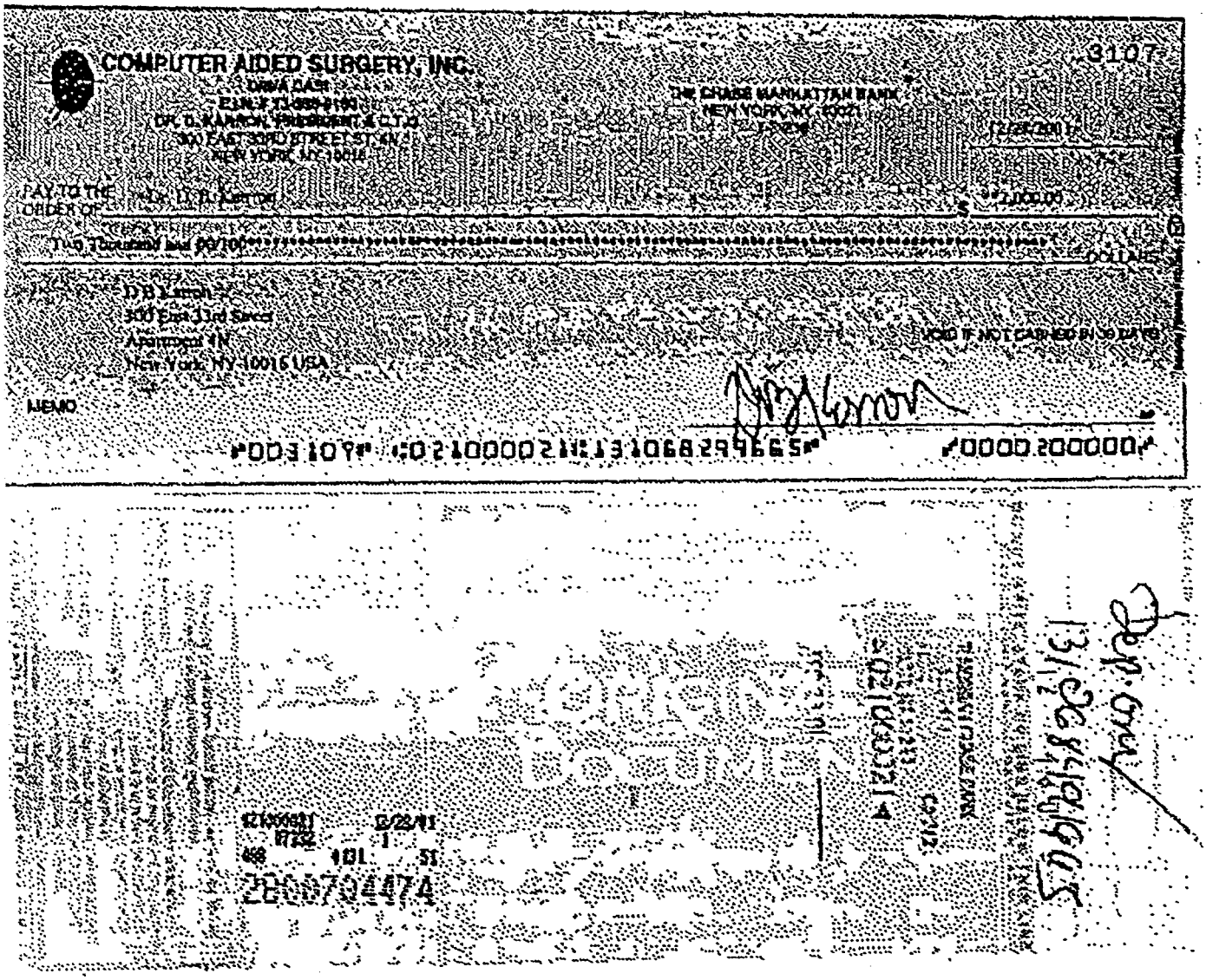

THE FACE OF THIS CHECK HAS A MULTICOLORED BACKGROUND - NOT A WHITE BACKGROUND
RF
CUNY
$*****485.43
THE BACK OF THIS CHECK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW


FOR DEPOSIT ONLY
TO THE ACCOUNT OF
OR D. KORRON PAID

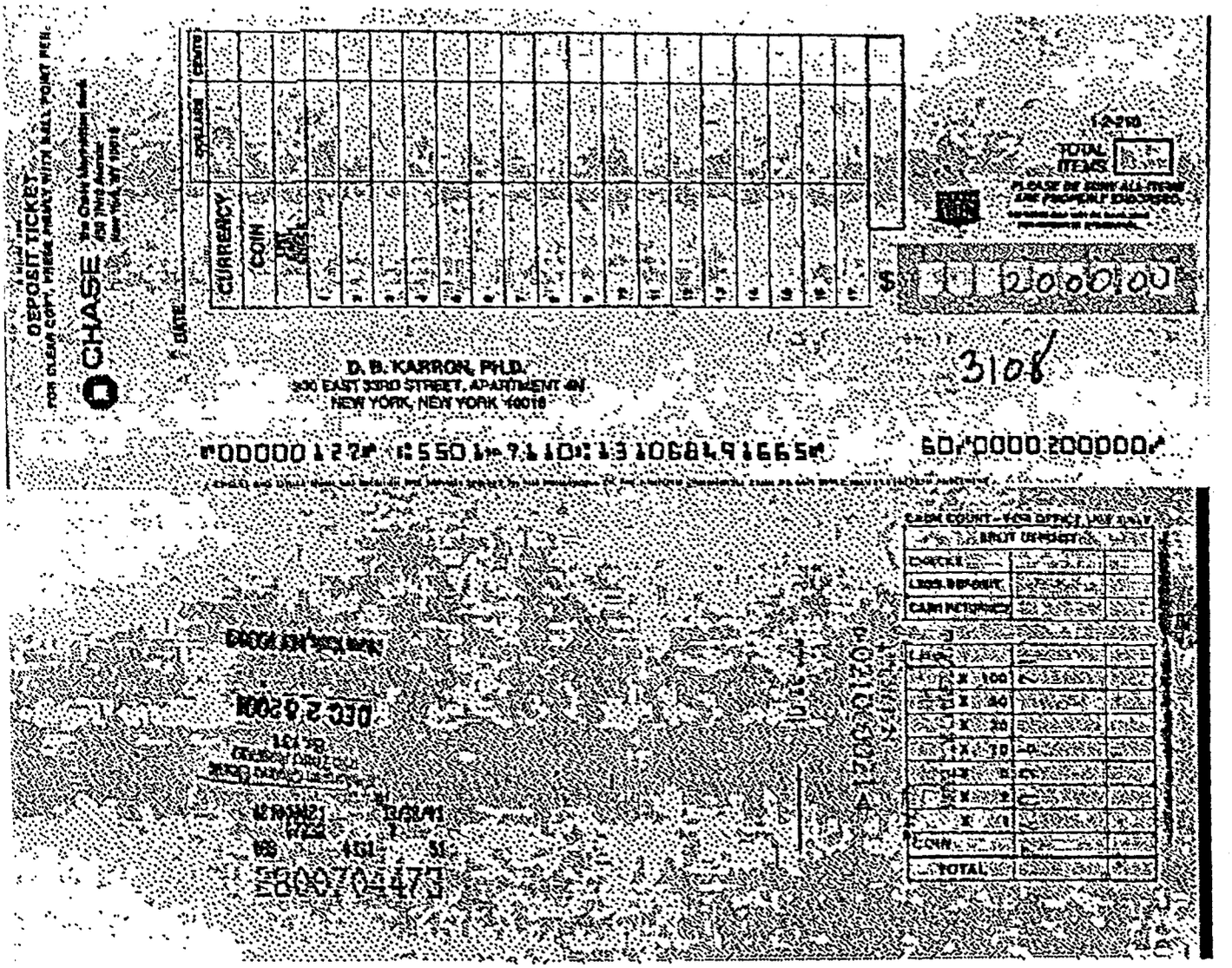
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028704471 Posting date 28-DEC-01



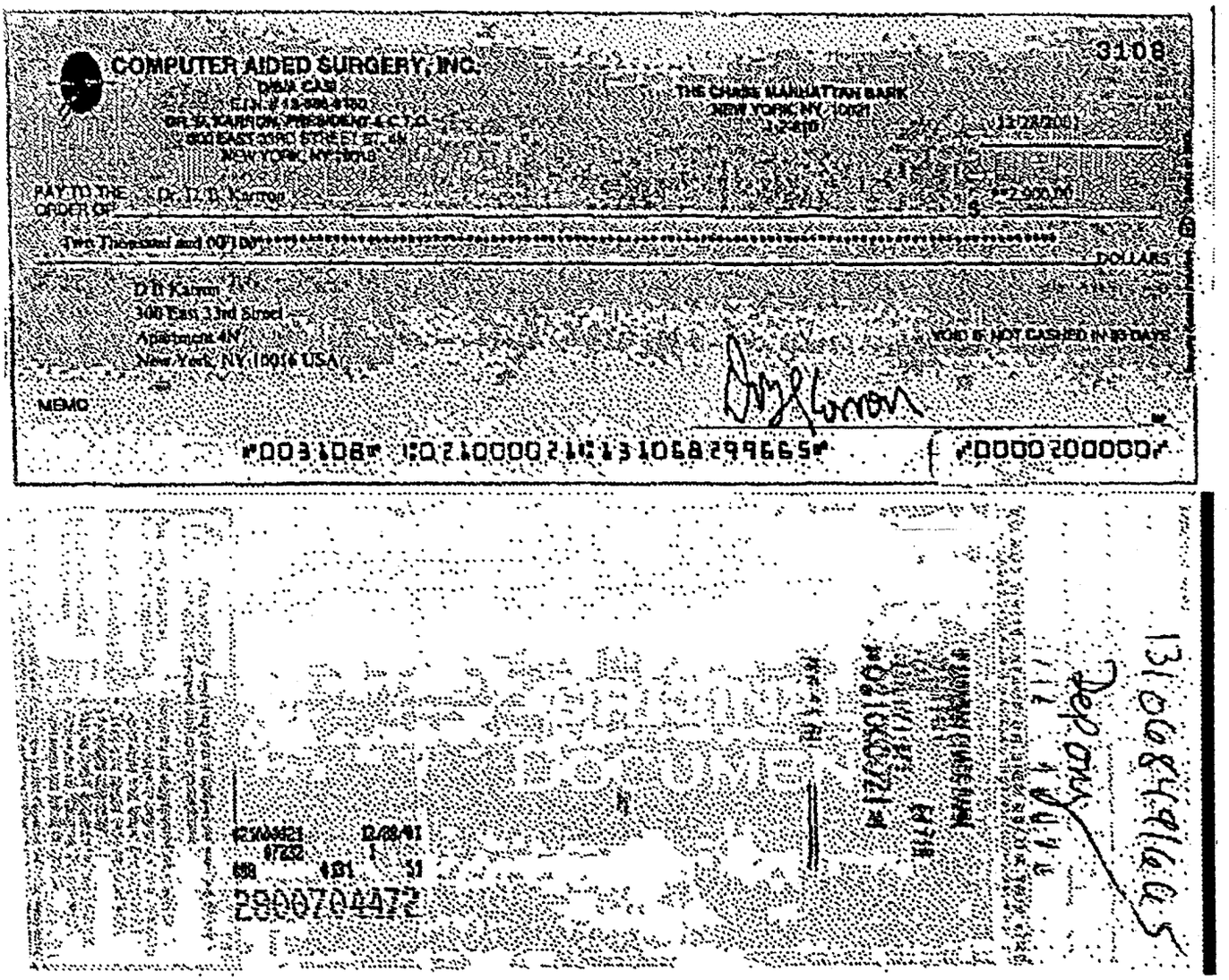
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028704474 Posting date 28-DEC-01



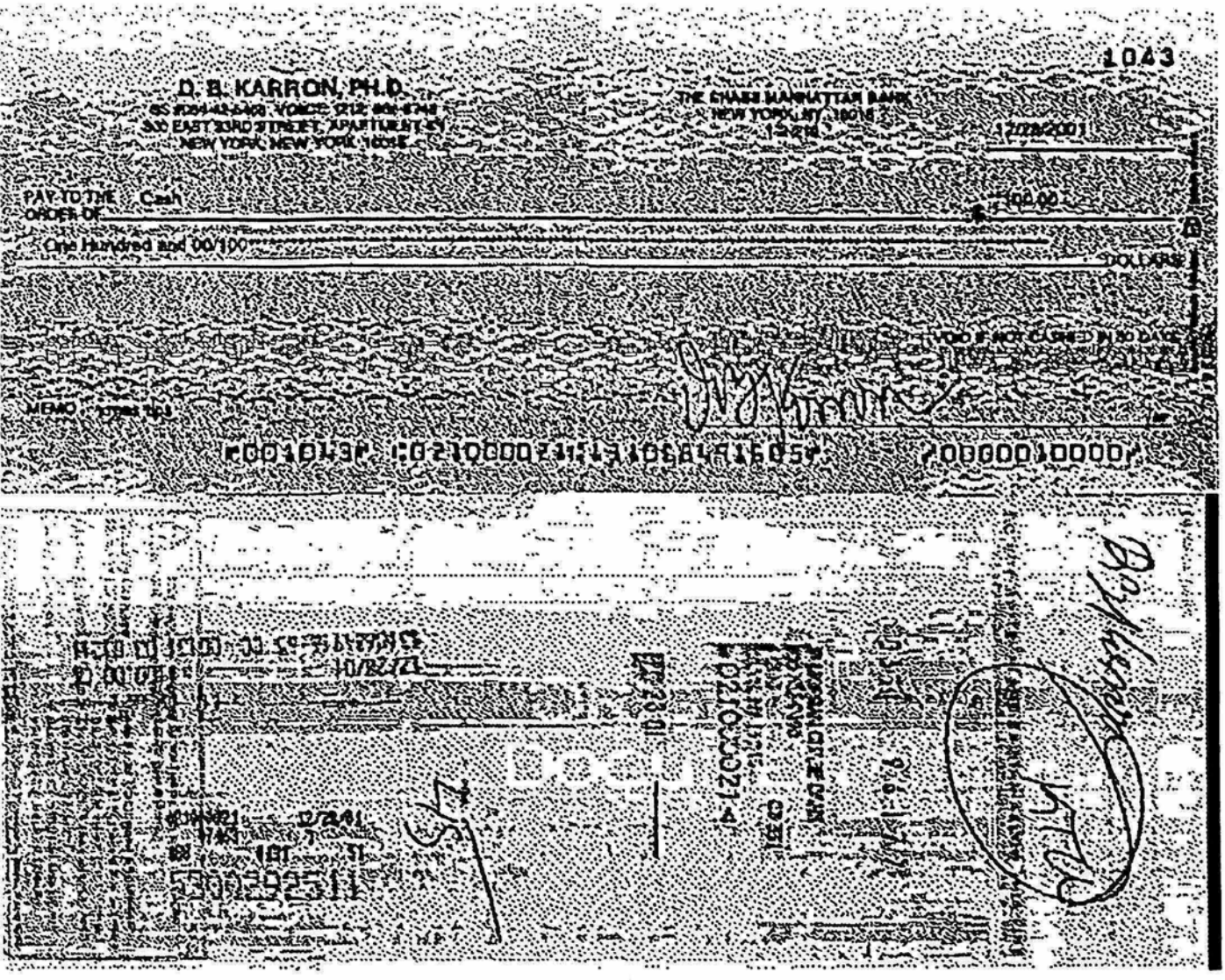
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028704473 Posting date 28-DEC-01



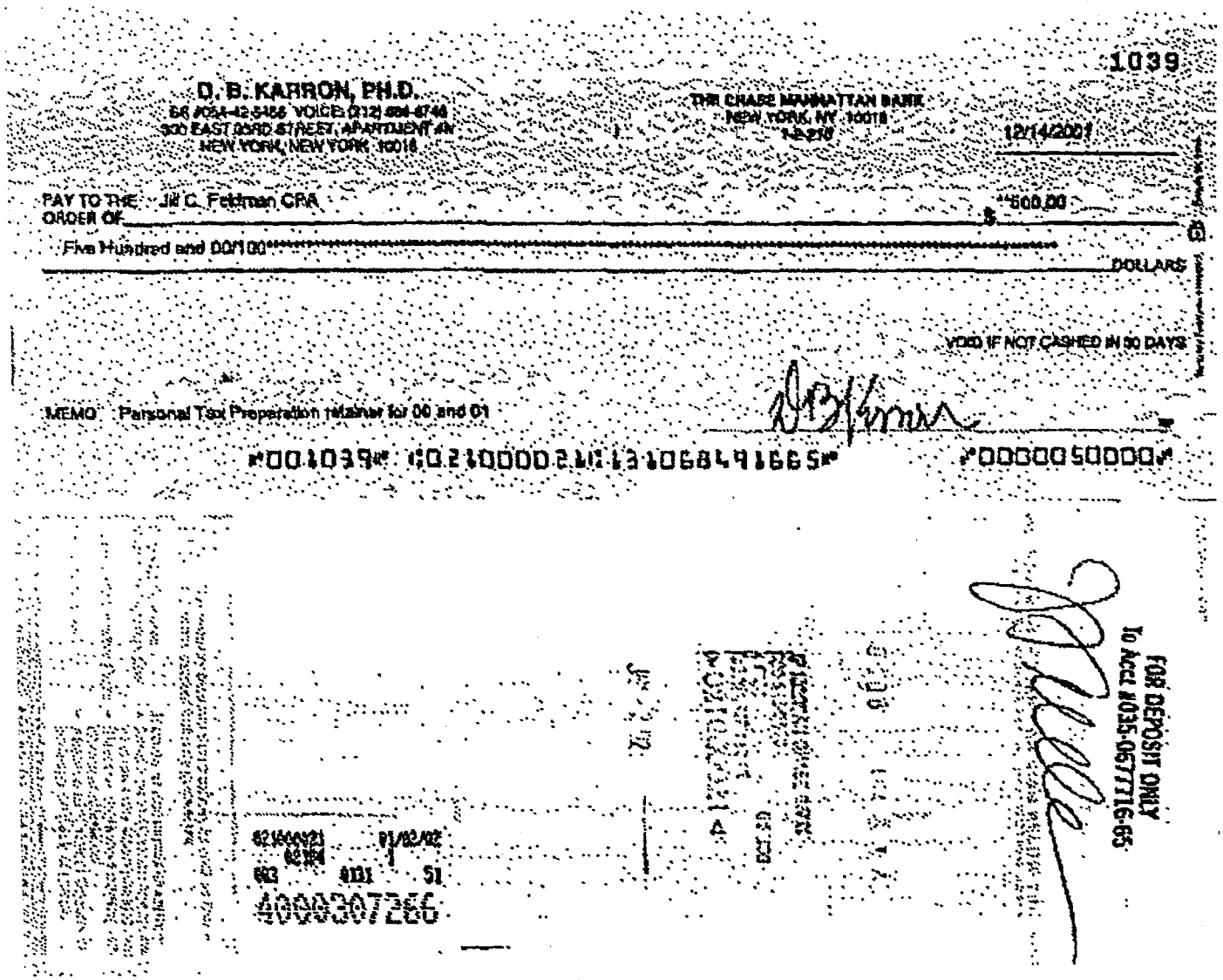
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028704472 Posting date 28-DEC-01



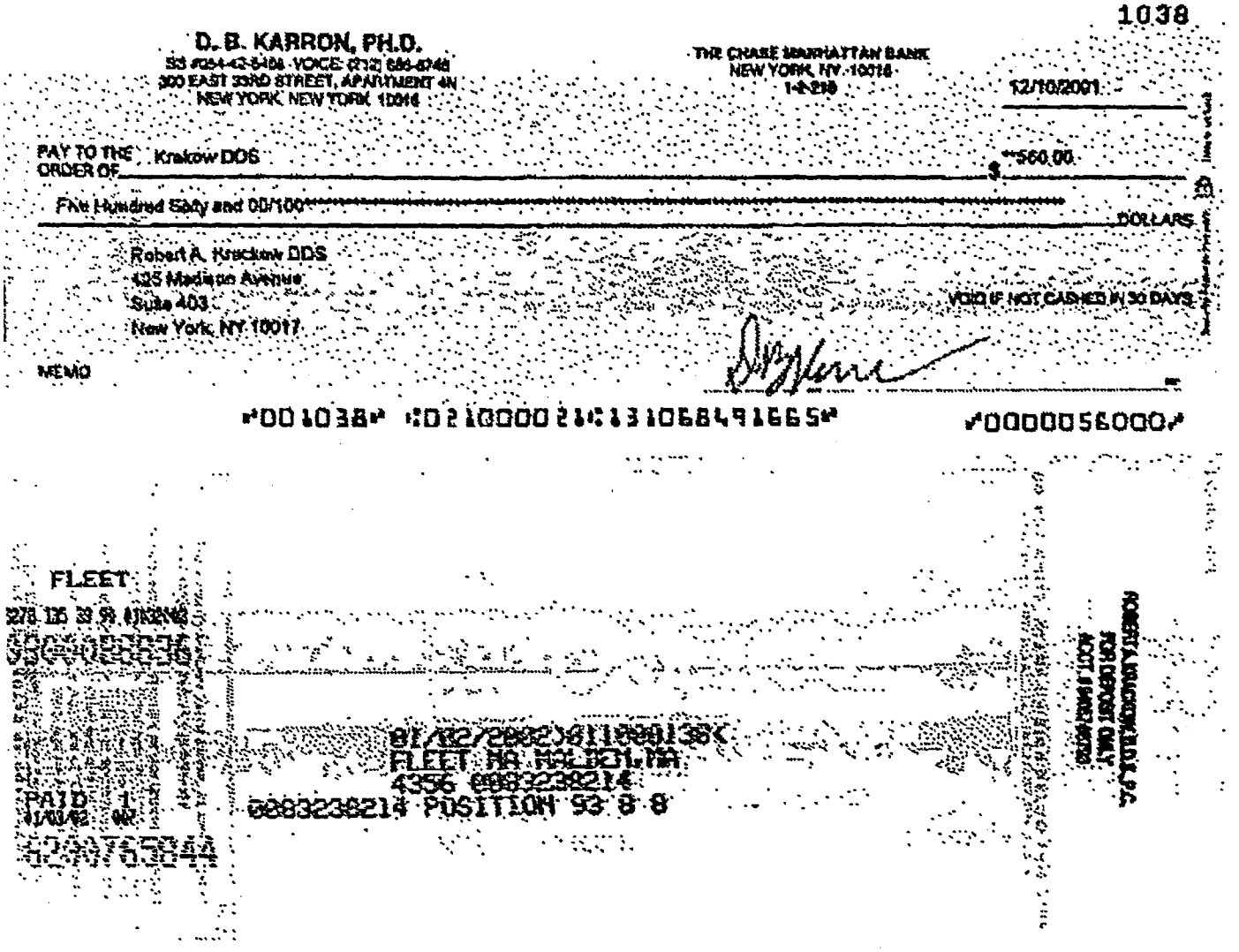
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053292511 Posting date 28-DEC-01



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040307266 Posting date 02-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012683476 Posting date 03-JAN-02



1038

D. B. KARRON, PH.D.
[illegible] VOICE: (212) [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-4-210

12/10/2001

PAY TO THE ORDER OF Krakow DDS $ **560.00

Five Hundred Sixty and 00/100********** DOLLARS

Robert A. Krackow DDS
425 Madison Avenue
Suite 403
New York, NY 10017

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈001038⑈ ⑆021000021⑆ 3106849166 5⑈ ⑈0000056000⑈

FLEET

[illegible]

81/82/2002 011000138

FLEET NA MAIL DEP.

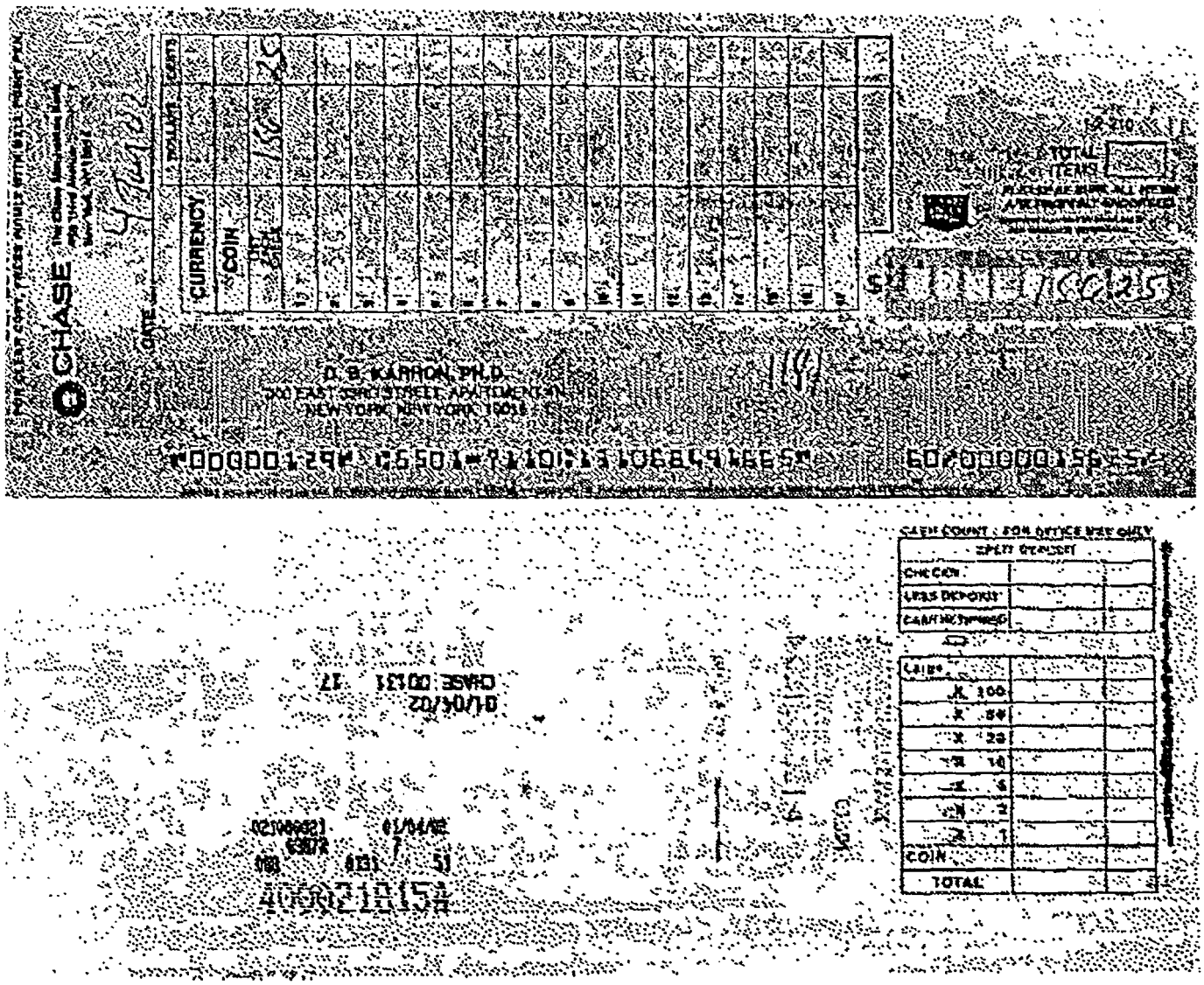
4356 0003238214

PAID 1

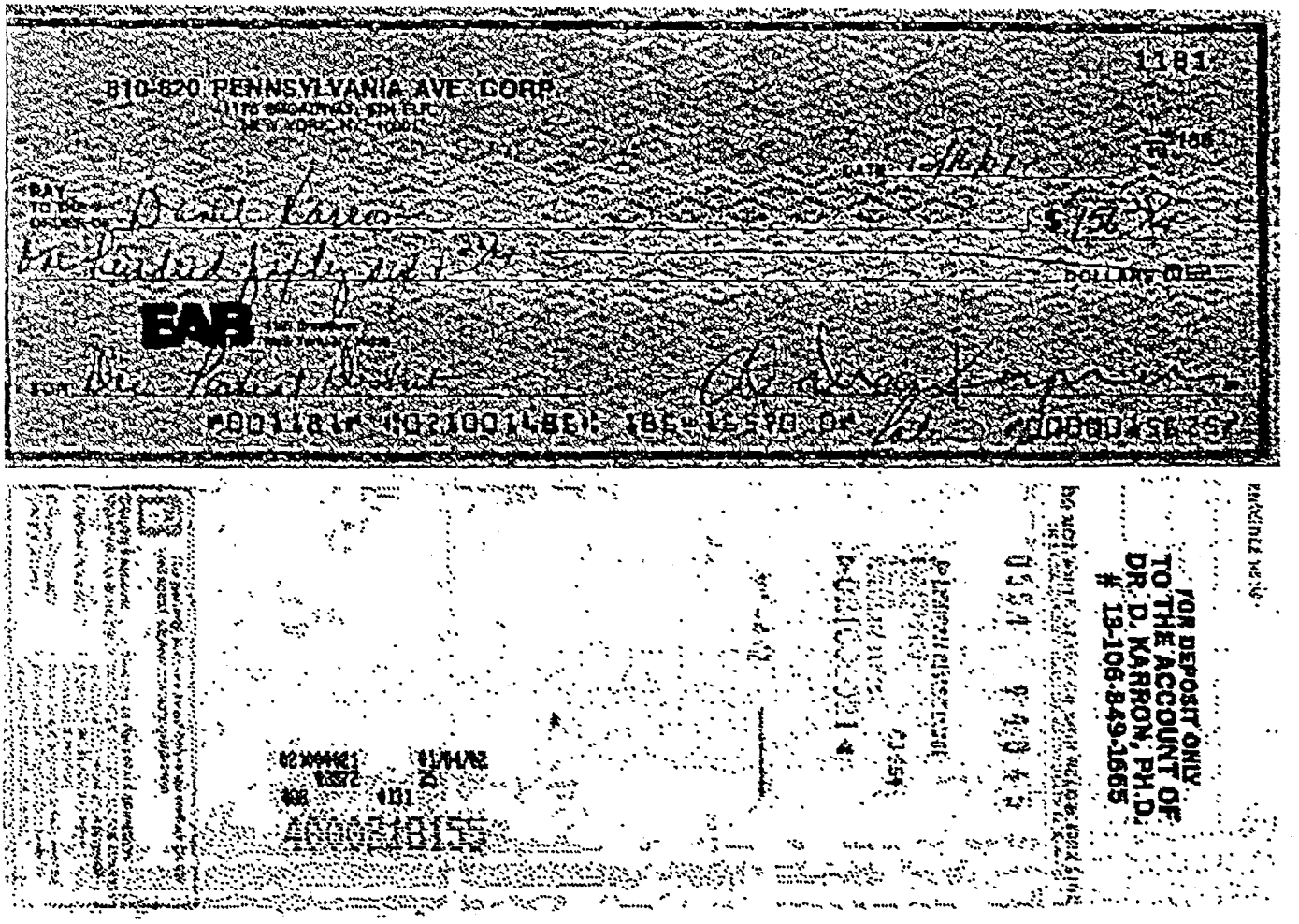
0003238214 POSITION 53 8 8

ROBERT A KRACKOW DDS P.C.
FOR DEPOSIT ONLY
ACCT. [illegible]

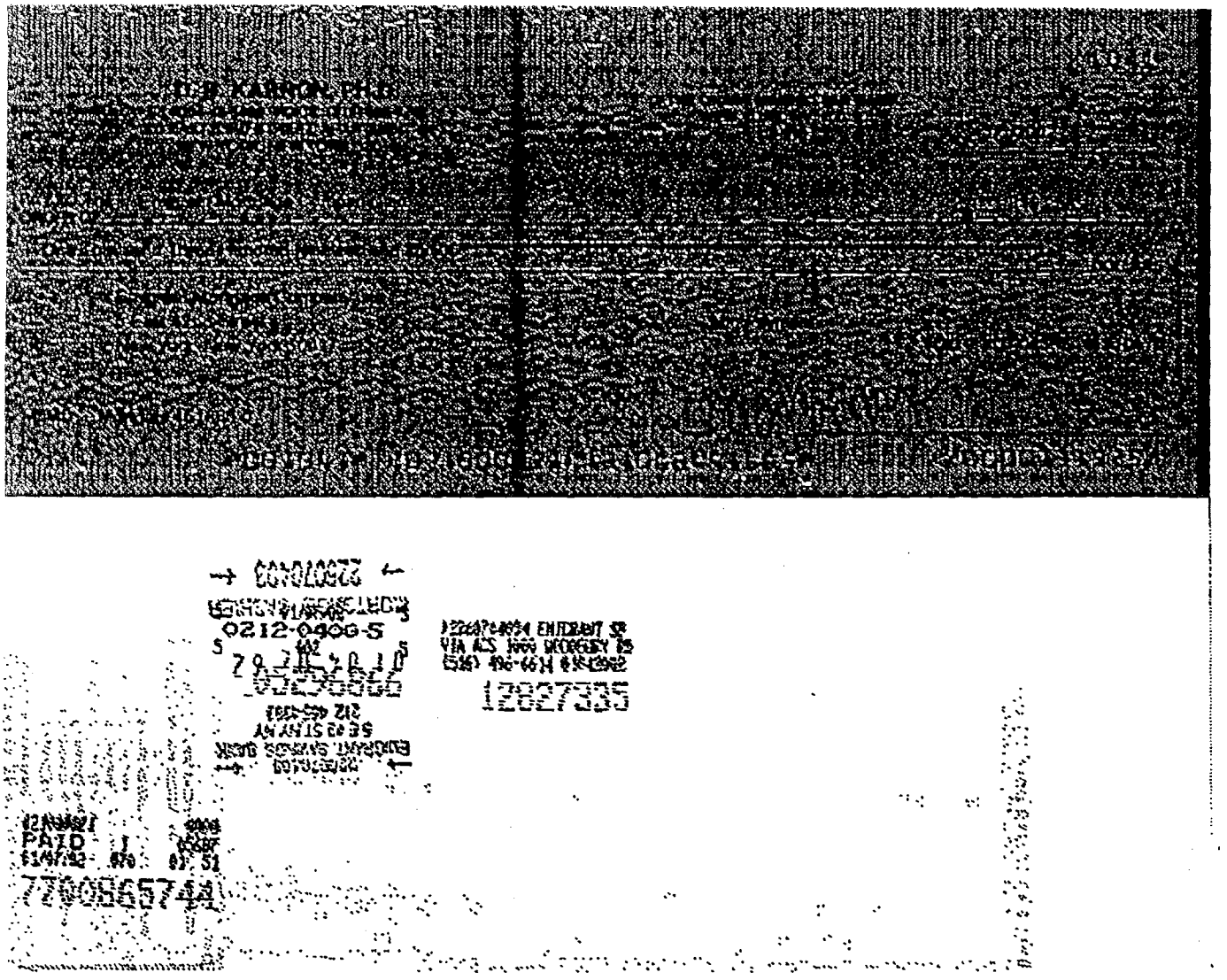
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040218154 Posting date 04-JAN-02



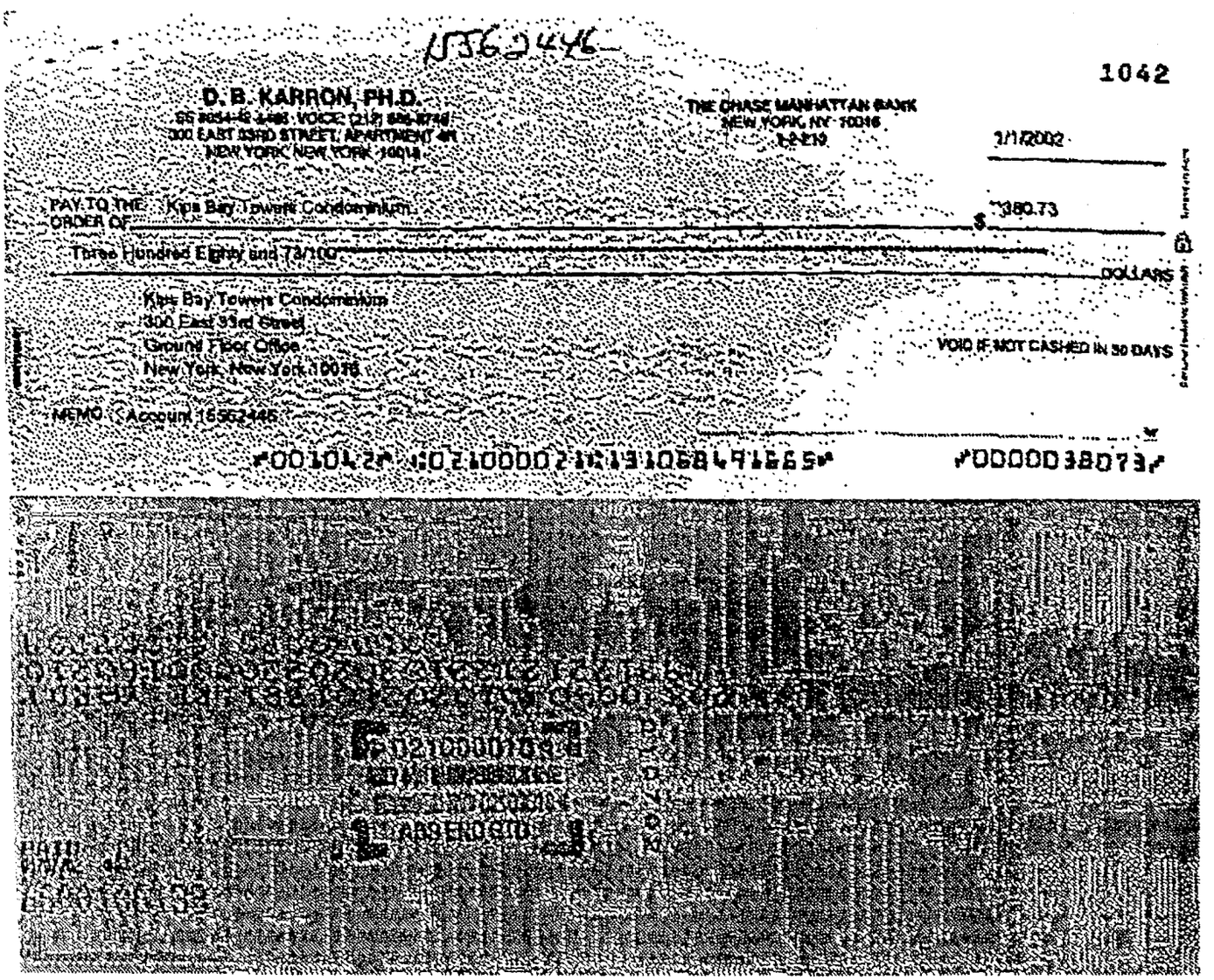
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040218155 Posting date 04-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077865744 Posting date 07-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012220358 Posting date 07-JAN-02



1562446

1042

D. B. KARRON, PH.D.
55 West 95th Street, Apt. 4H
300 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10046
21-219

1/17/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ 380.73

Three Hundred Eighty and 73/100 DOLLARS

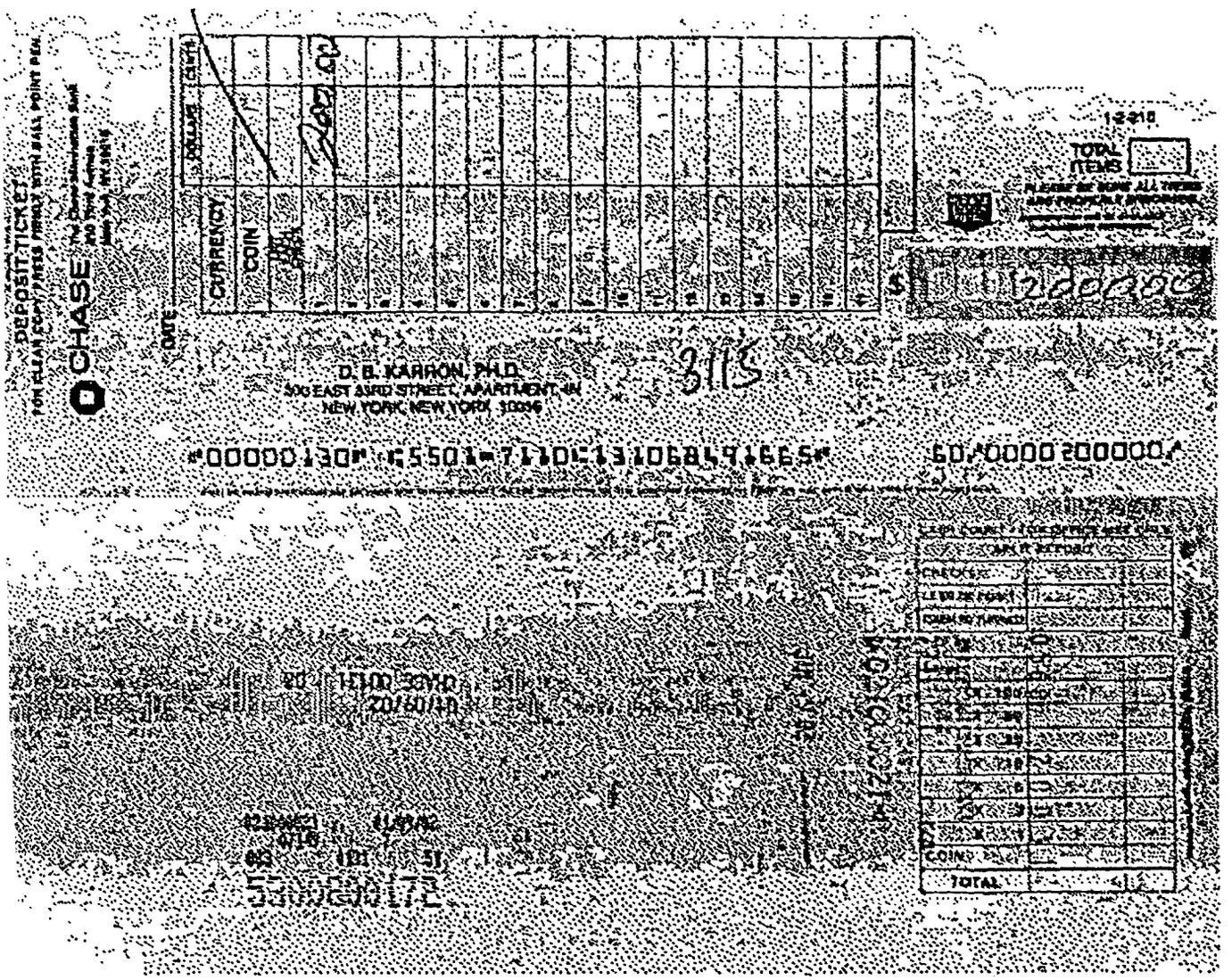
Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

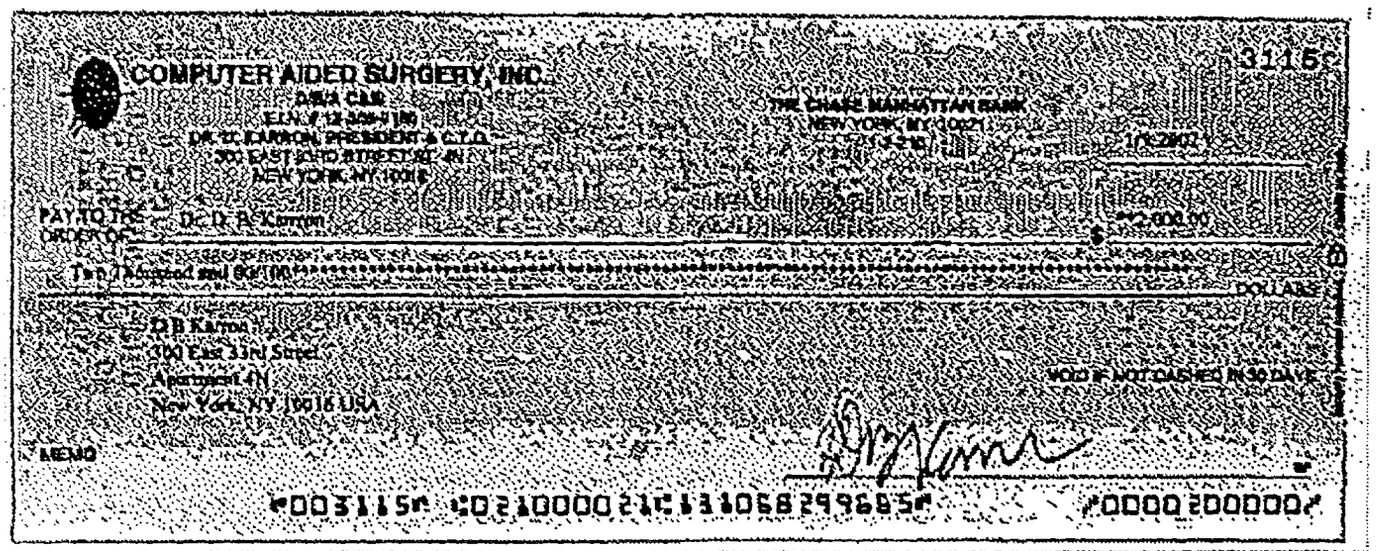
MEMO Account 15562446

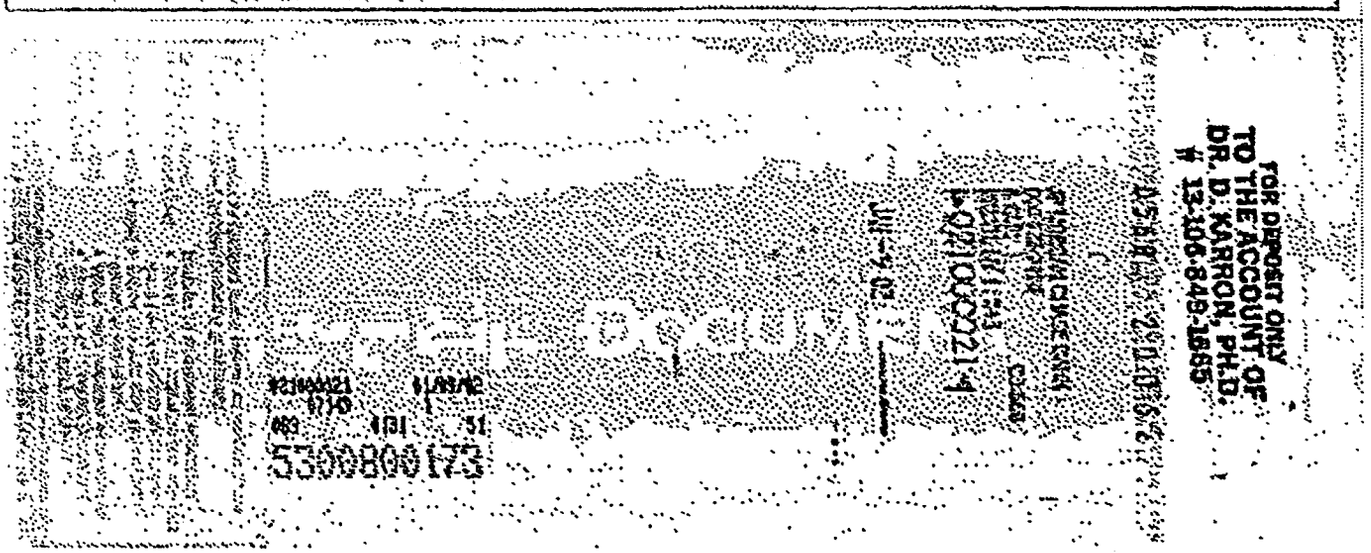
⑈001042⑈ ⑆021000021⑆ 191068491665⑈ ⑈00000380⑆73⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800172 Posting date 09-JAN-02

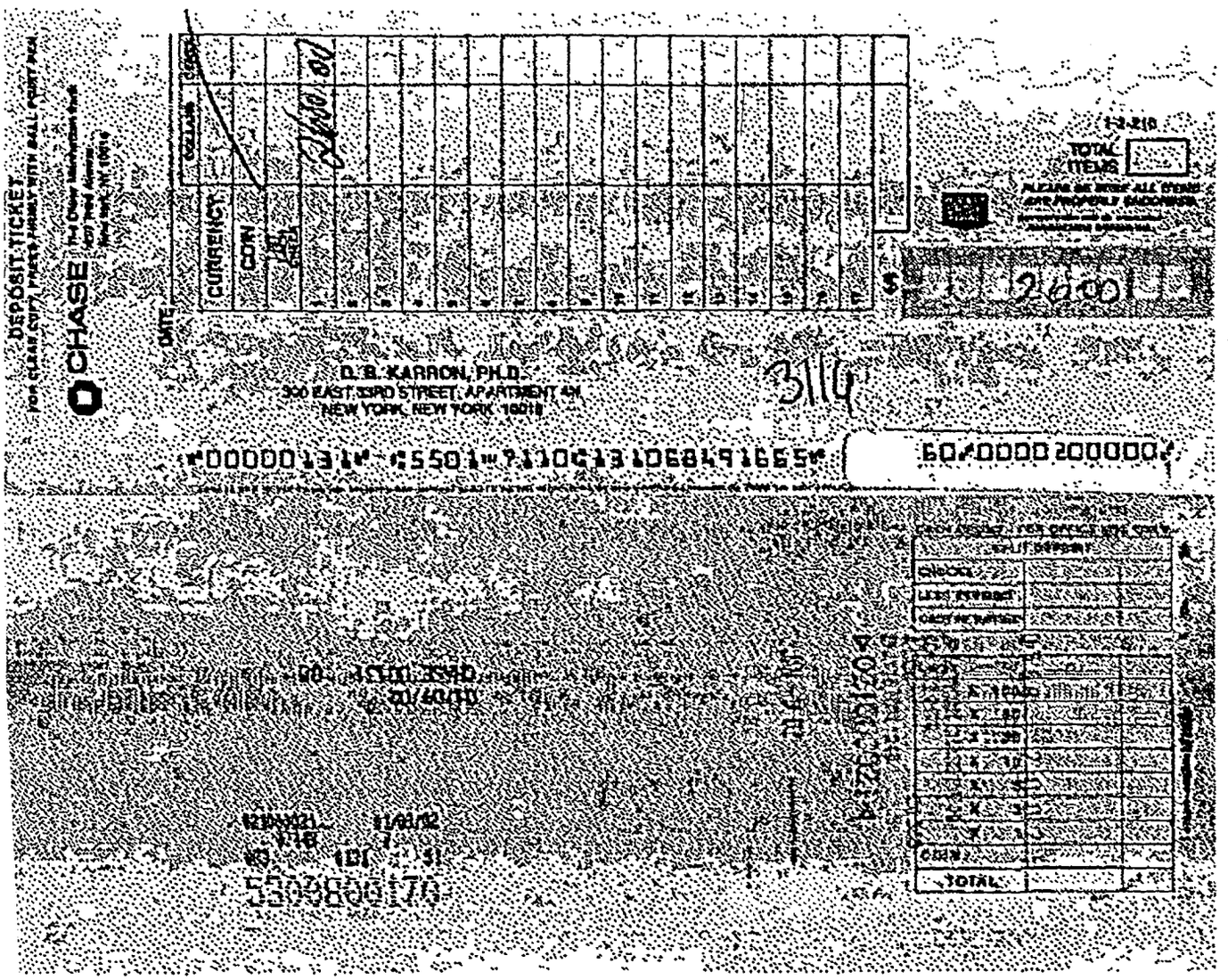


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800173 Posting date 09-JAN-02

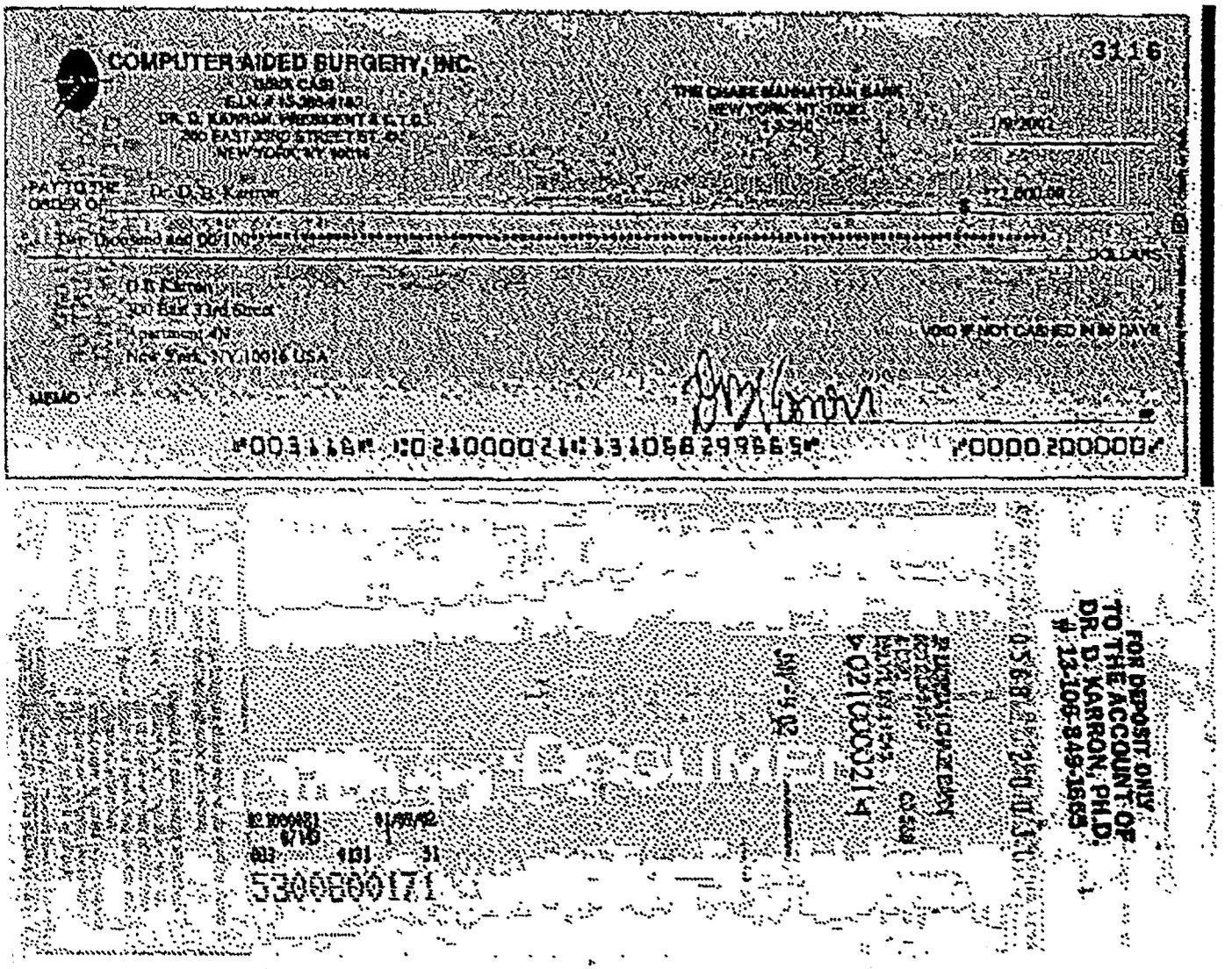




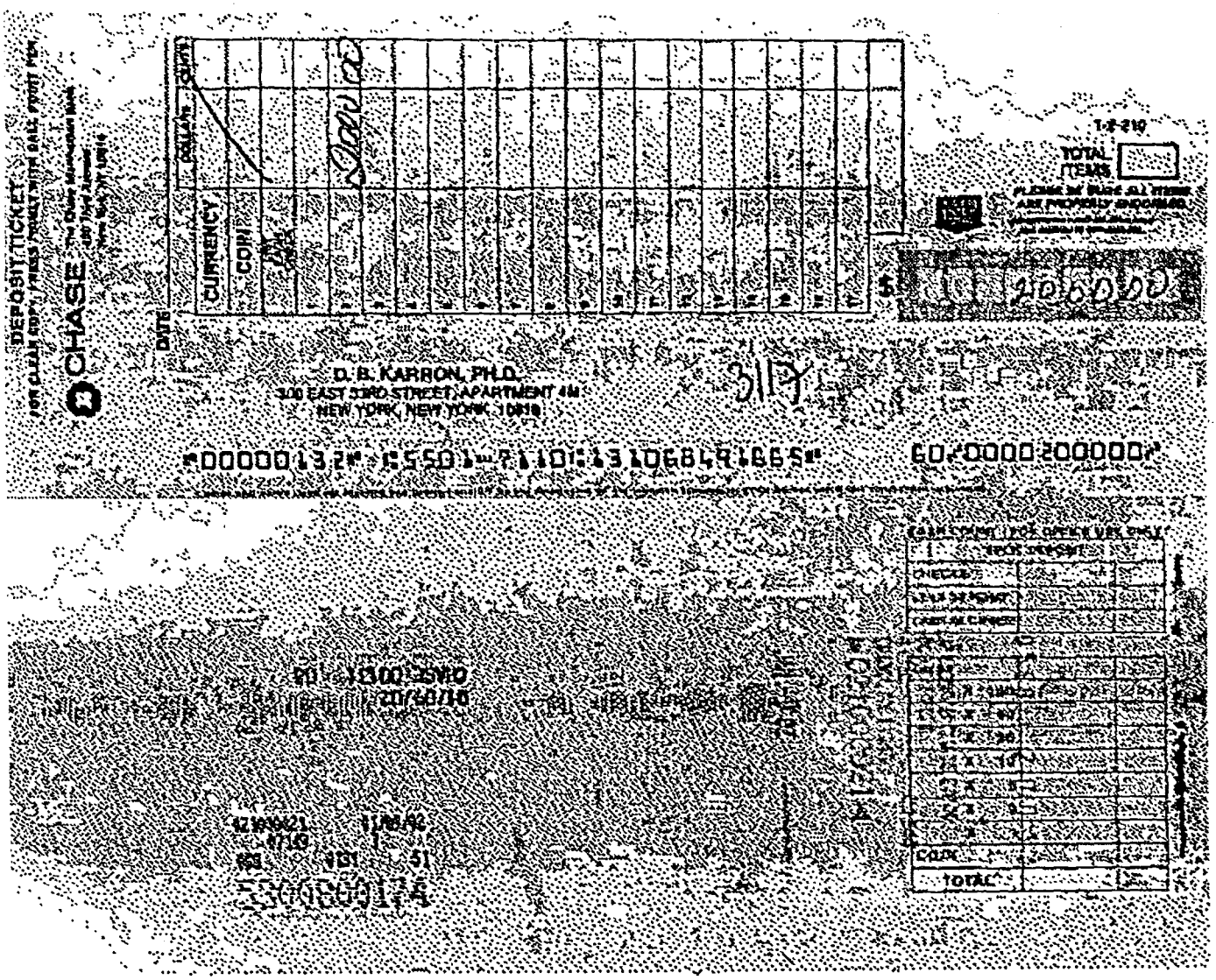
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800170 Posting date 09-JAN-02



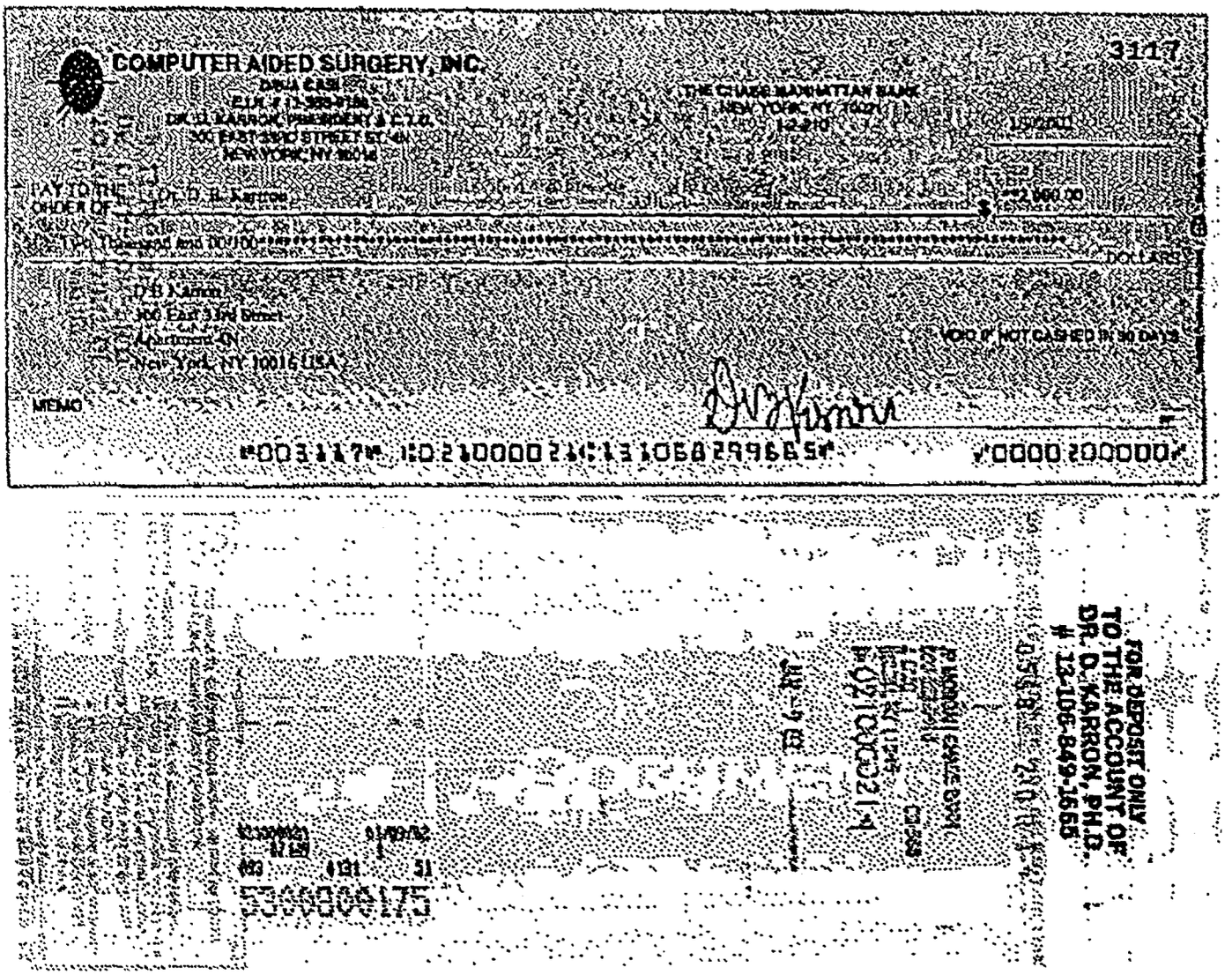
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800171 Posting date 09-JAN-02



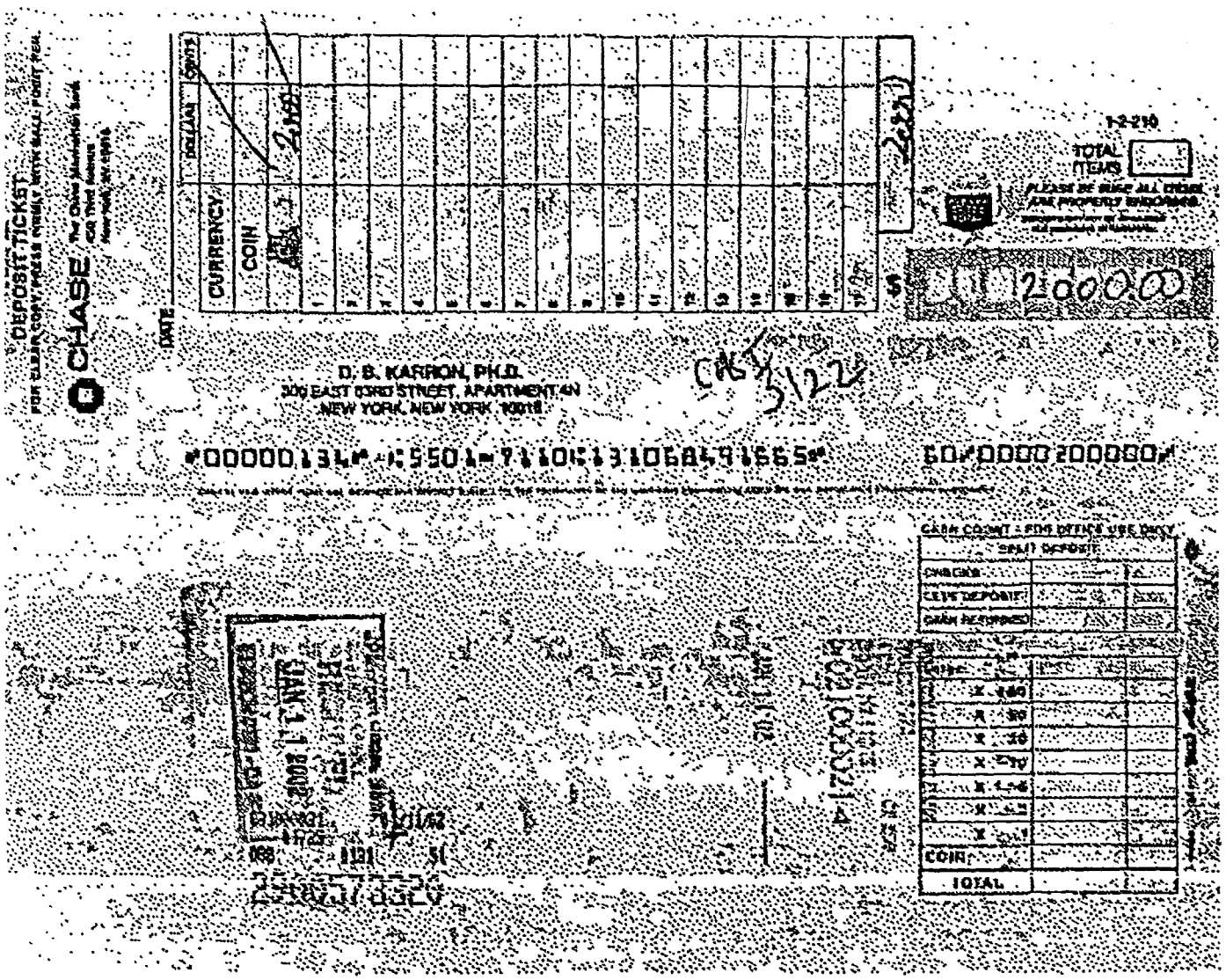
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800174 Posting date 09-JAN-02



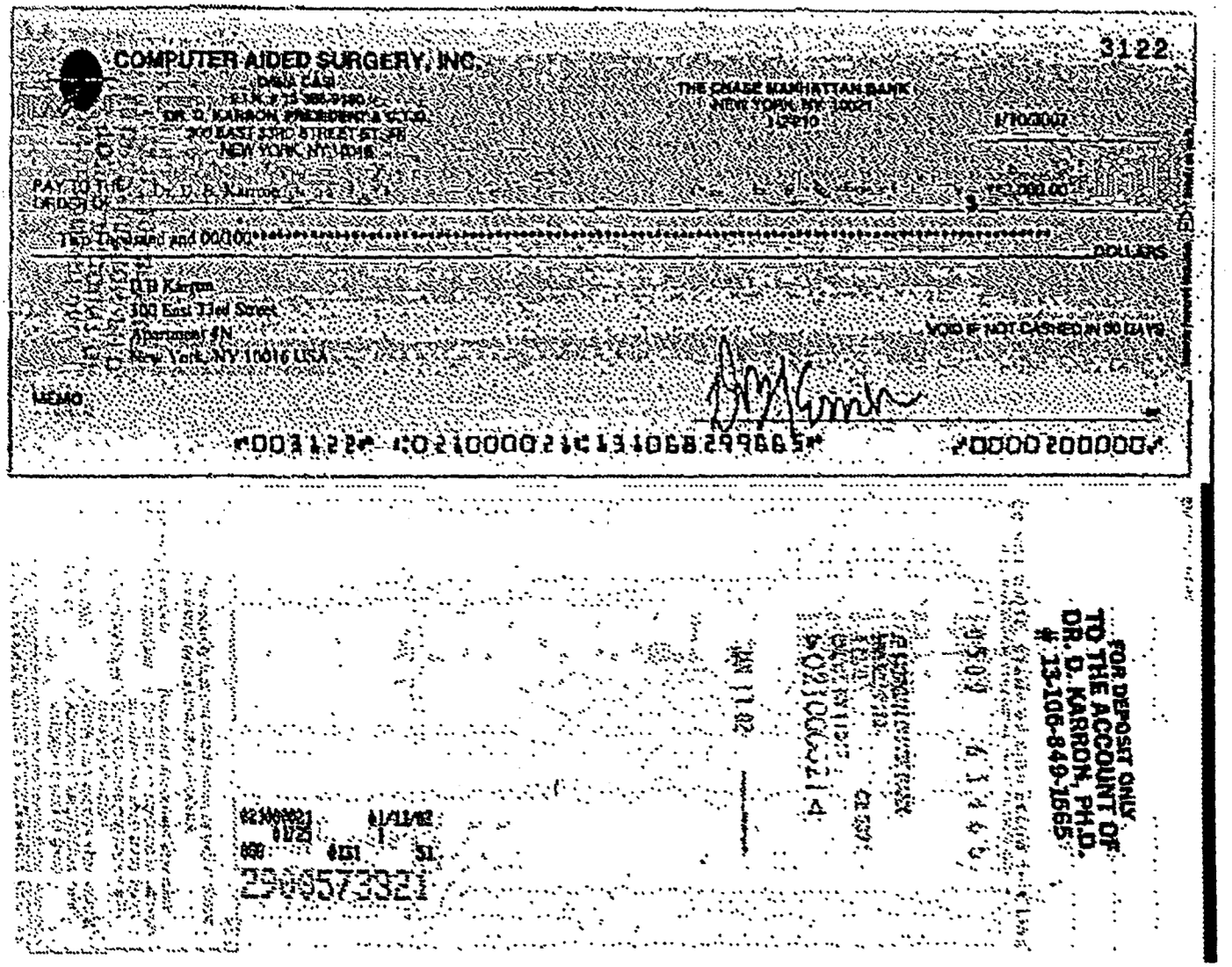
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053800175 Posting date 09-JAN-02



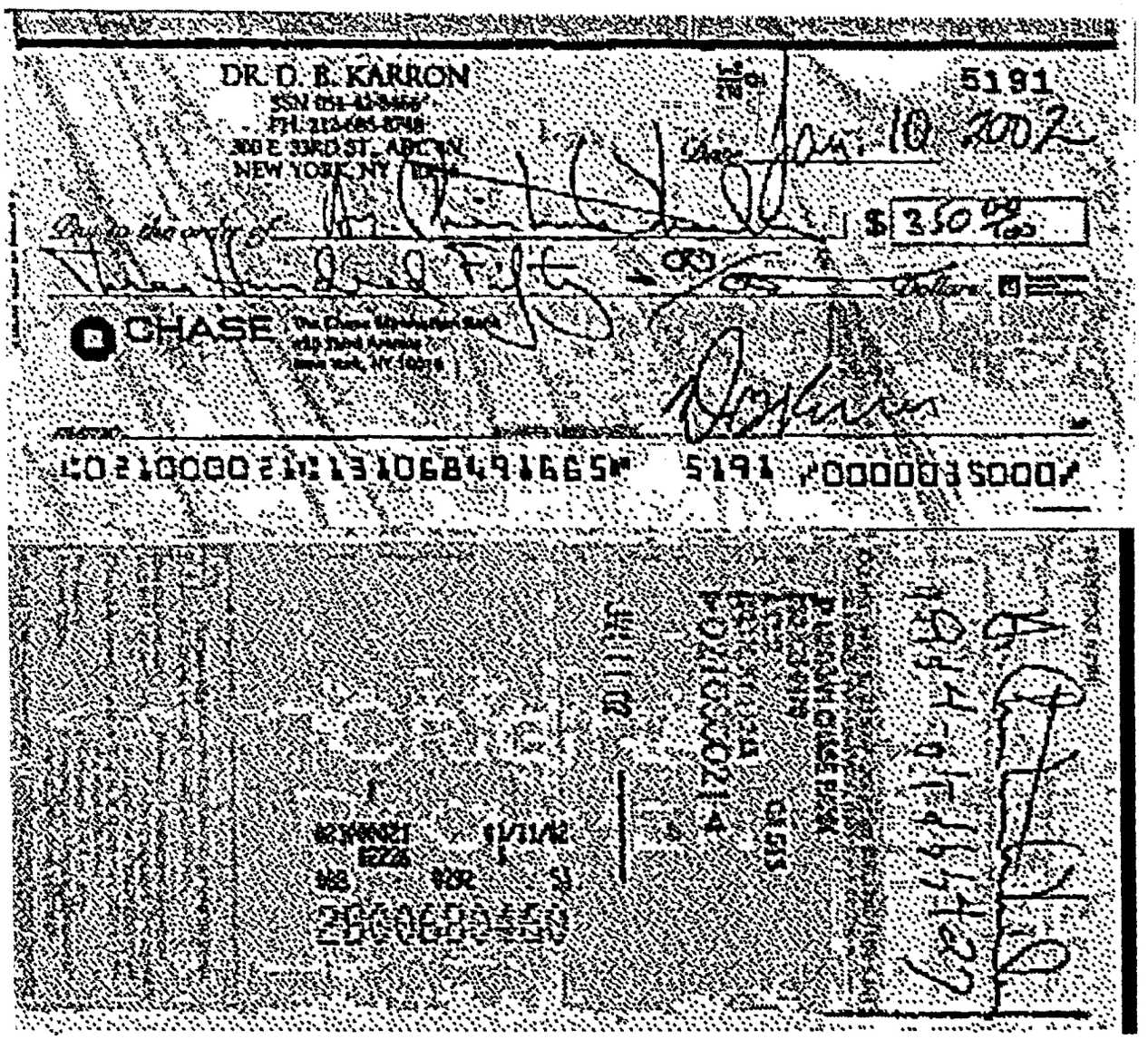
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029573320 Posting date 11-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029573321 Posting date 11-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028680460 Posting date 11-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012873923 Posting date 11-JAN-02

1044

D. B. KARRON, PH.D.
SS #054-42-6486 VOICE (212) 588-8749
330 EAST 33RD STREET, APARTMENT 4K
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

1/9/2002

⑆044057195⑆ 02 01 1102

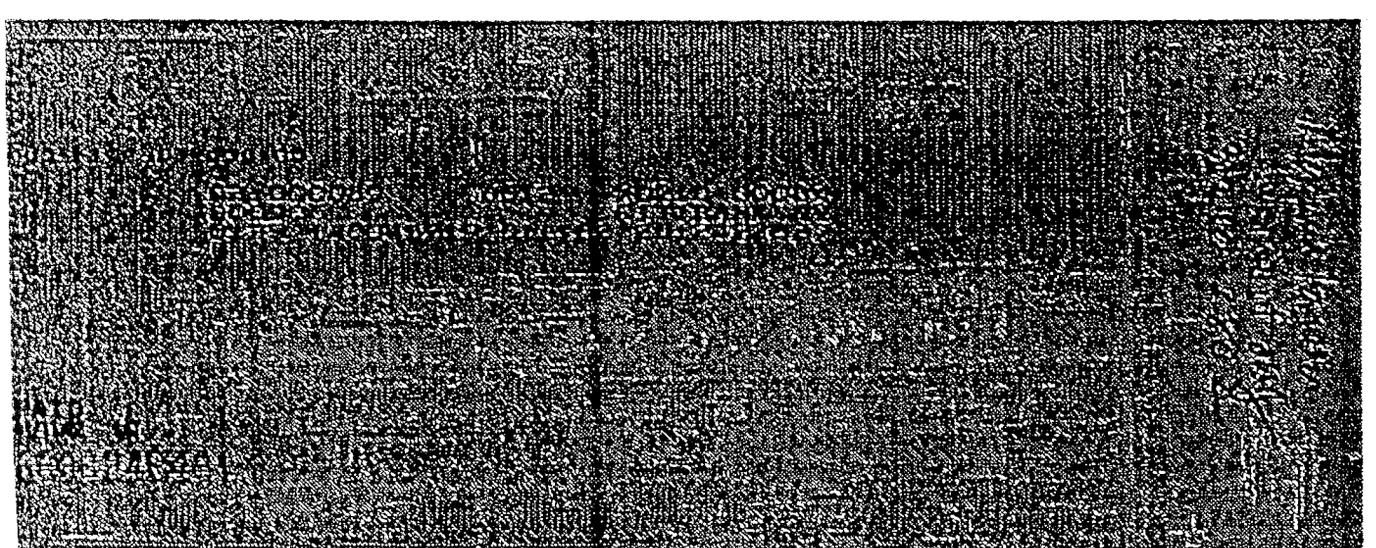
PAY TO THE ORDER OF Marian Karron $**1,000.00

One Thousand and 00/100********** DOLLARS

VOID IF NOT CASHED IN 30 DAYS

MEMO Loan Repay

⑈001044⑈ ⑆021000021⑆ 31056491665⑈ ⑈0000100000⑈



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 15

Summary of Accounts

	Checking and Savings	Account Number	Opening Balance	Ending Balance
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 1,245.36	$ 0.34
	Select High Yield Savings	131-6062954-01	$ 5,003.17	$ 5,006.87
	Total		**$ 6,248.53**	**$ 5,007.21**

		Account Number	As of	Available Credit	Balance Owed
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	02/12	$ 2,490.00	$ 1,510.00
	Total			**$ 2,490.00**	**$ 1,510.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Protect your valuables with a Chase safe deposit box

Rent a Chase safe deposit box to protect those important documents and valuables that would be difficult or impossible to replace due to fire, theft, or loss. Your yearly rental payment will be deducted automatically from the Chase checking or savings account that you designate (passbooks are excluded). Just contact your Relationship Manager, or stop by your local branch for details.

Spend more time with family and friends, and save 25% on tickets!

Dance with the clowns and roar with the crowds at the Ringling Bros. and Barnum & Bailey Circus. Pay with your Chase Banking Card with the MasterCard(R) logo and receive 25% off tickets to all weekday performances, including Friday evenings and Saturday morning shows. To take advantage of this exclusive offer and see The Greatest Show on Earth(R), purchase tickets at Ticketmaster or call 1-866-MC Entertain (623-6837) and mention code MC. Visit www.chase.com/specialoffers for offer restrictions and details.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65

DANIEL KARRON

Summary

Opening Balance	$ 1,245.36	Average Balance	$ 1,103.40
Deposits and Credits	$ 12,595.98	Interest Earned for 32 Day(s)	$ 0.34
Checks, Withdrawals and Debits	$ 13,841.00	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 0.34**	Interest Credited in 2002	$ 0.77
		Interest Rate(s):	01/12 to 02/12 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
01/18	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 768.45
01/22	ATM / Quick Drop Deposit	$ 156.25
01/22	ATM Transfer From Sav # 131-6062954-01 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009203	$ 2,000.00
01/24	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 829.70
01/31	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 48.50
02/01	Deposit	$ 2,000.00
02/01	Deposit	$ 2,000.00
02/01	Deposit	$ 2,000.00
02/01	Deposit	$ 240.00
02/01	ATM Transfer From Sav # 131-6062954-01 On 02/01 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004085	$ 1,000.00
02/05	Deposit	$ 25.00
02/08	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 467.74
02/11	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 60.00
02/12	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,000.00
02/12	Interest Credit	$ 0.34
Total		**$ 12,595.98**

Withdrawals and Debits

Date	*Description*	*Amount*
01/14	American Express Elec Remit 011402 020111010819338	$ 1.00
01/14	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
01/18	ATM Payment To M/C # 5263-2710-0928-1872 On 01/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008293	$ 500.00
01/18	ATM Withdrawal On 01/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008291	$ 100.00
01/18	TCB Cons Loan Consln Pmt 011802 671131011179120	$ 22.55
01/22	ATM Transfer To Sav # 131-6062954-01 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009202	$ 1.00
01/22	ATM Payment To PC # 7671-1310-1117-9120 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009209	$ 600.00
01/22	ATM Payment To PC # 7671-1310-1117-9120 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009207	$ 60.00
01/22	ATM Payment To PC # 7671-1310-1117-9120 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009205	$ 9.00

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Withdrawals and Debits

Date	Description	Amount
01/22	ATM Withdrawal On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009210	$ 100.00
01/24	American Express Elec Remit 012402 020123010878655	$ 1,465.95
02/01	ATM Payment To PC # 7671-1310-1117-9120 On 02/01 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004086	$ 1,000.00
02/04	Online Bnkg Trnsf To Sav # 131-6062954-01 000823	$ 2,000.00
02/04	Online Bnkg Trnsf To Sav # 131-6062954-01 000743	$ 1,000.00
02/05	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 500.00
02/05	ATM Withdrawal On 02/05 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005402	$ 80.00
02/11	ATM Withdrawal On 02/11 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 005140	$ 60.00
Total		**$ 7,529.50**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1040	01/17	$ 100.00	1049	02/07	$ 1,319.25	5194	01/24	$ 600.00
1045*	01/18	$ 1,000.00	1050	02/08	$ 380.73	5195	01/23	$ 150.00
1046	01/15	$ 60.26	1051	02/06	$ 152.76	5196	01/31	$ 48.50
1047	02/06	$ 1,000.00	5192*	01/14	$ 50.00	5197	02/04	$ 150.00
1048	02/12	$ 1,000.00	5193	01/18	$ 150.00	5199*	02/08	$ 150.00

Total (15 checks) **$ 6,311.50**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
01/14	$ 1,164.36	01/24	$ 0.00	02/07	$ 62.99
01/15	$ 1,104.10	01/31	$ 0.00	02/08	$ 0.00
01/17	$ 1,004.10	02/01	$ 6,240.00	02/11	$ 0.00
01/18	$ 0.00	02/04	$ 3,090.00	02/12	$ 0.34
01/22	$ 1,386.25	02/05	$ 2,535.00		
01/23	$ 1,236.25	02/06	$ 1,382.24		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 5,003.17	Average Balance	$ 4,098.50
Deposits and Credits	$ 3,003.70	Interest Earned for 32 Day(s)	$ 2.70
Checks, Withdrawals and Debits	$ 3,000.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,006.87**	Interest Credited in 2002	$ 3.22
		Interest Rate(s):	01/12 to 02/12 at 0.75%

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select High Yield Savings 131-6062954-01

(continued)

DANIEL KARRON

Deposits and Credits

Date	*Description*	*Amount*
01/22	ATM Transfer From Chk # 131-0684916-65 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009202	$ 1.00
02/04	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000823	$ 2,000.00
02/04	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000743	$ 1,000.00
02/12	Interest Credit	$ 2.70
Total		**$ 3,003.70**

Withdrawals and Debits

Date	*Description*	*Amount*
01/22	ATM Transfer To Chk # 131-0684916-65 On 01/21 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009203	$ 2,000.00
02/01	ATM Transfer To Chk # 131-0684916-65 On 02/01 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004085	$ 1,000.00
Total		**$ 3,000.00**

Daily Balances

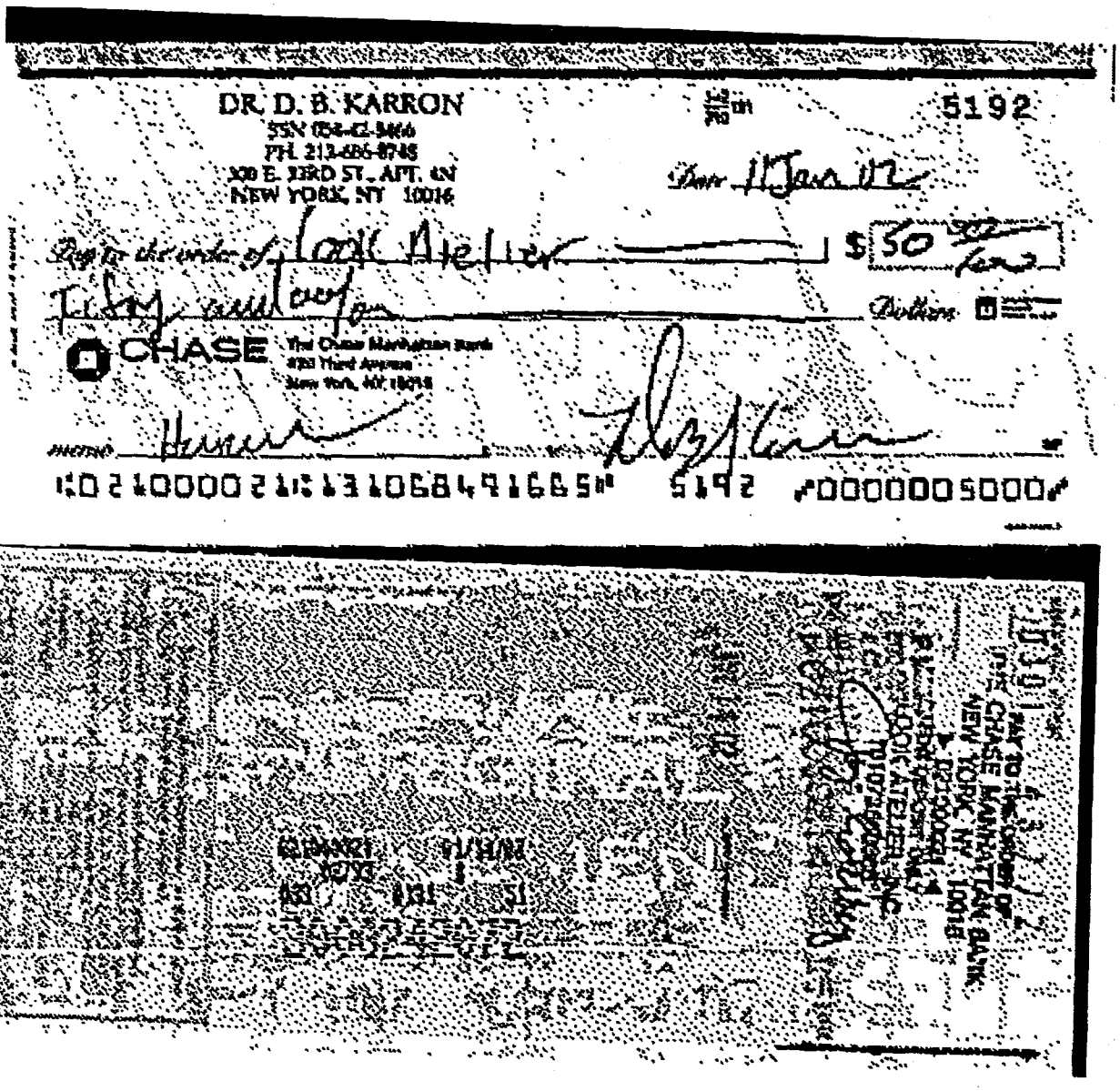
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
01/22	$ 3,004.17	02/04	$ 5,004.17		
02/01	$ 2,004.17	02/12	$ 5,006.87		

Monthly Fee

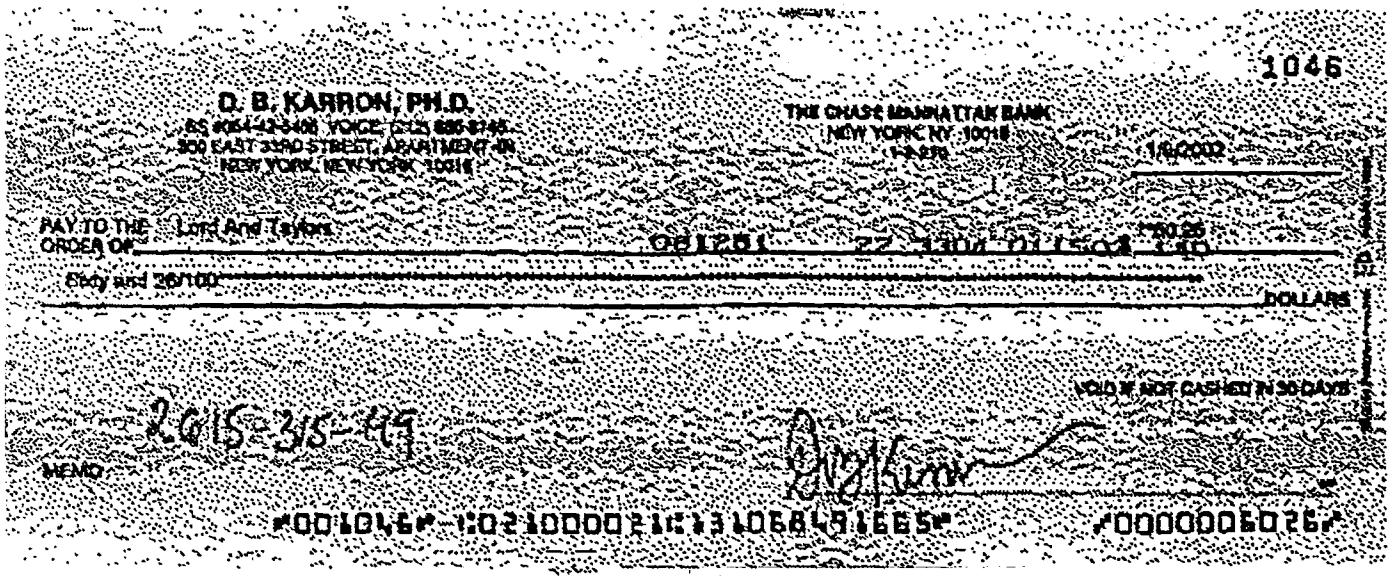
A $30.00 fee was deducted from your account on 01/14 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

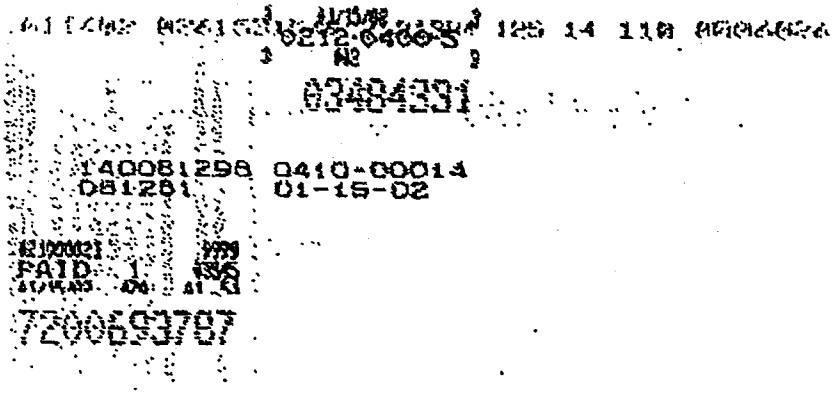
A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $6,711.90. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

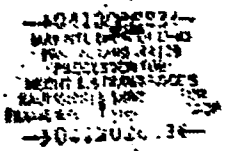
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION 1753-10AUG04
GROUP ID G1731-04AUG04
Sequence number 0030242072 Posting date 14-JAN-02



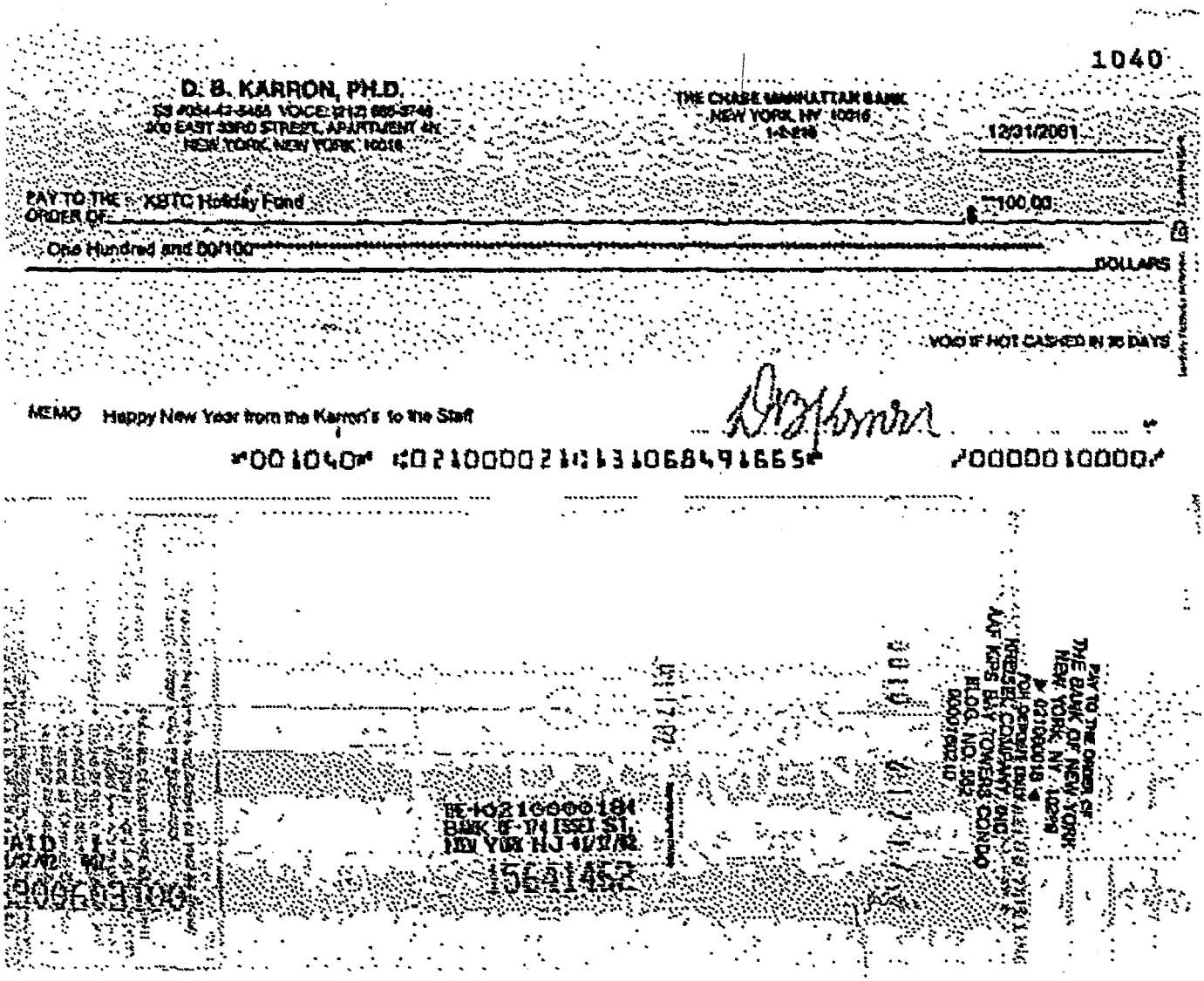
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072693787 Posting date 15-JAN-02



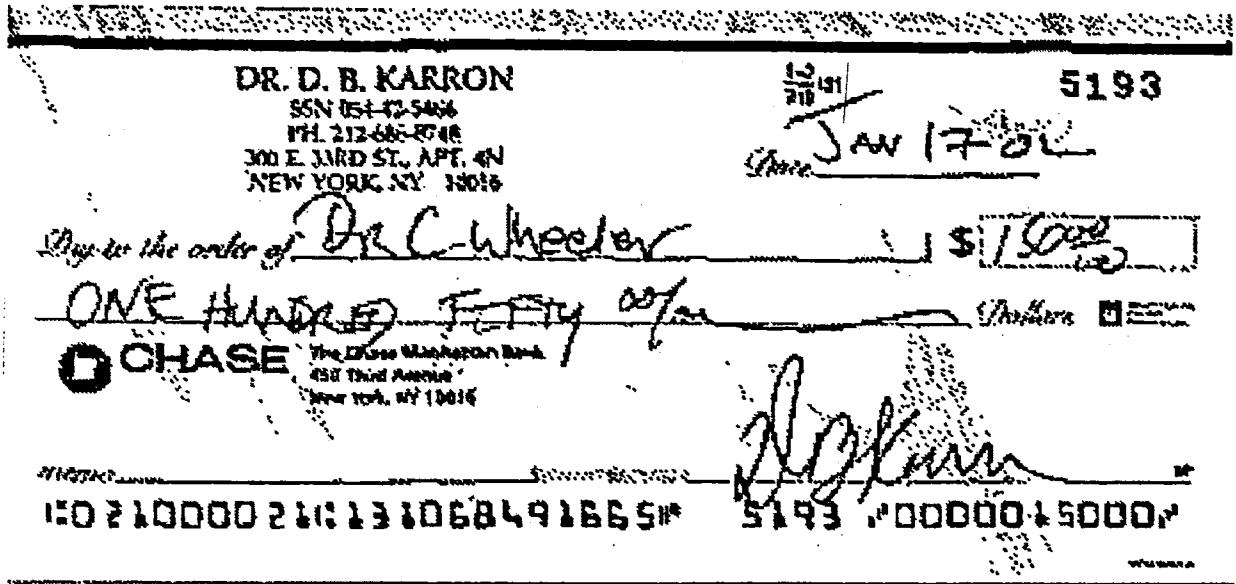




THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012700675 Posting date 17-JAN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030100296 Posting date 18-JAN-02



DR. D. B. KARRON
SSN 054-42-5406
PH. 212-686-8748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5193

Date JAN 17 02

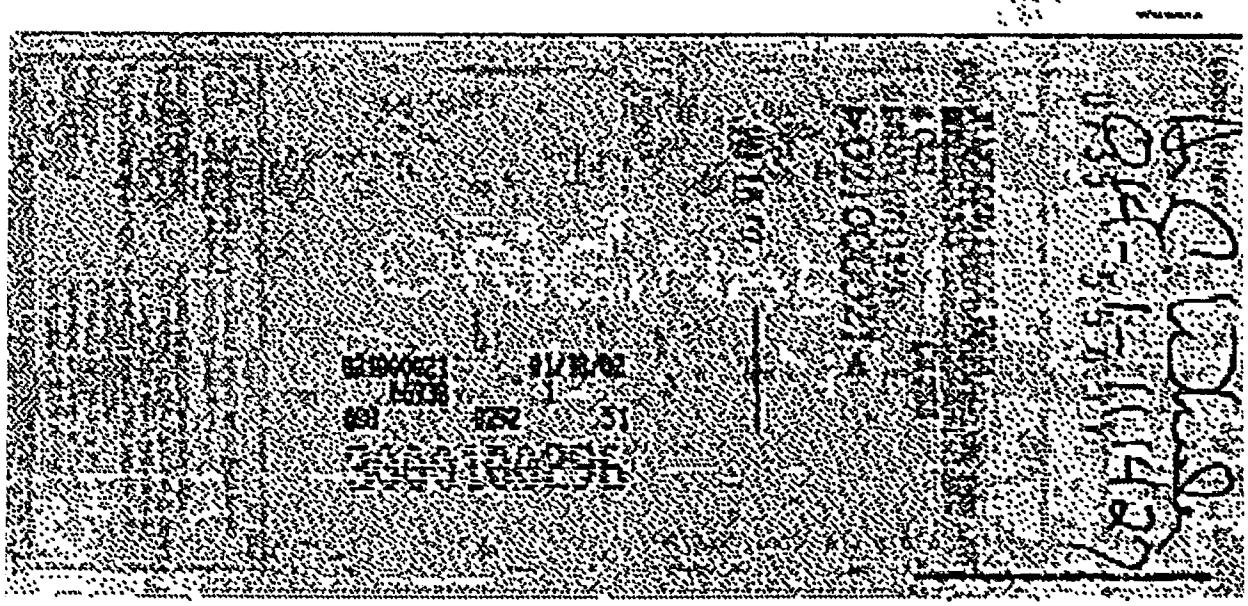
Pay to the order of Dr C-Wheeler $ 150.00

ONE HUNDRED FIFTY 00/100 Dollars

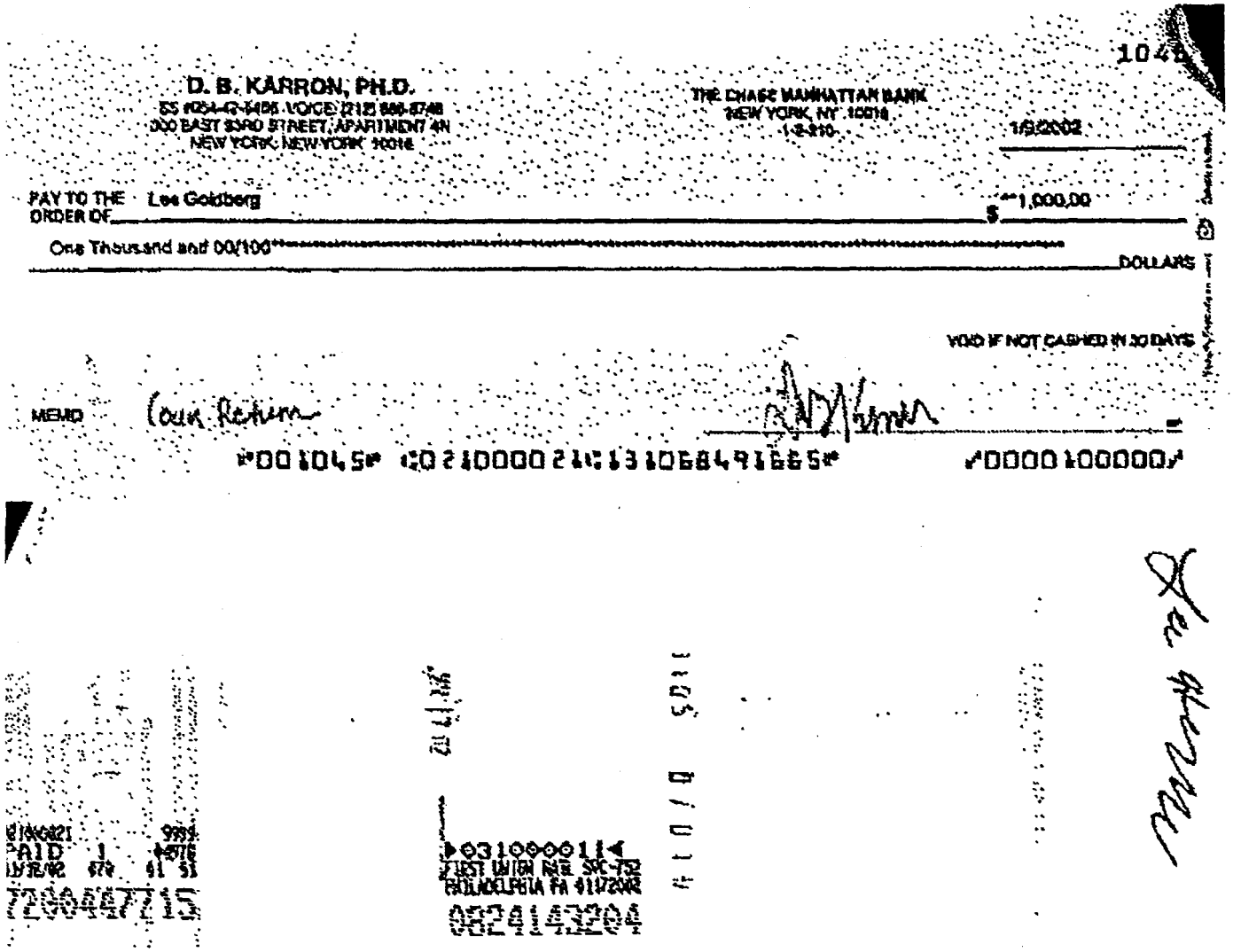
CHASE The Chase Manhattan Bank
410 Third Avenue
New York, NY 10016

For

⑆021000021⑆ 13068491665⑈ 5193 ⑈000001500⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072447715 Posting date 18-JAN-02



D. B. KARRON, PH.D.
55 [illegible] VOICE [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

1045
1/9/2002

PAY TO THE ORDER OF Lee Goldberg $ **1,000.00

One Thousand and 00/100** DOLLARS

VOID IF NOT CASHED IN 30 DAYS

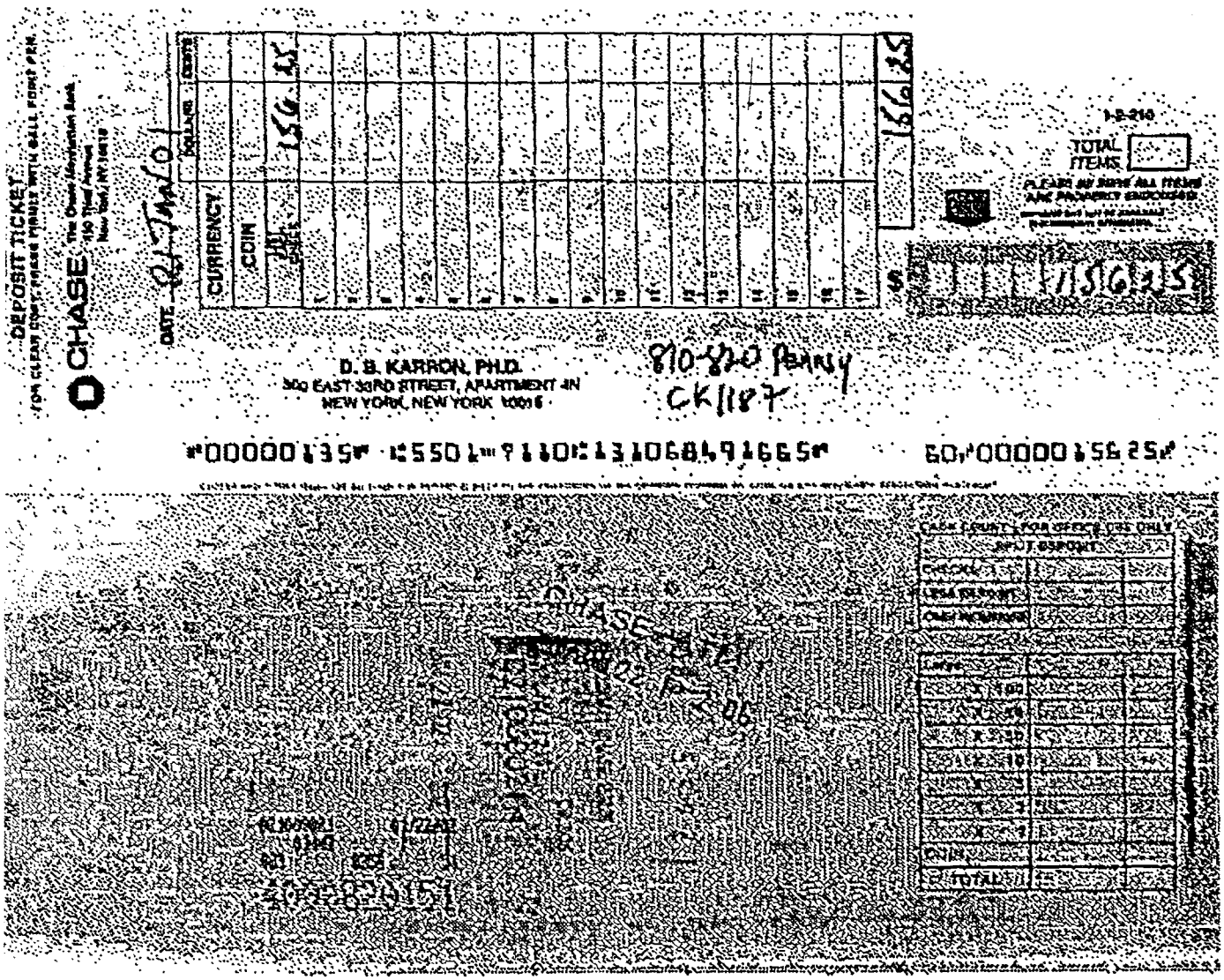
MEMO Loan Return

⑆021000021⑆ 3131068491665⑈ ⑈0001000000⑈

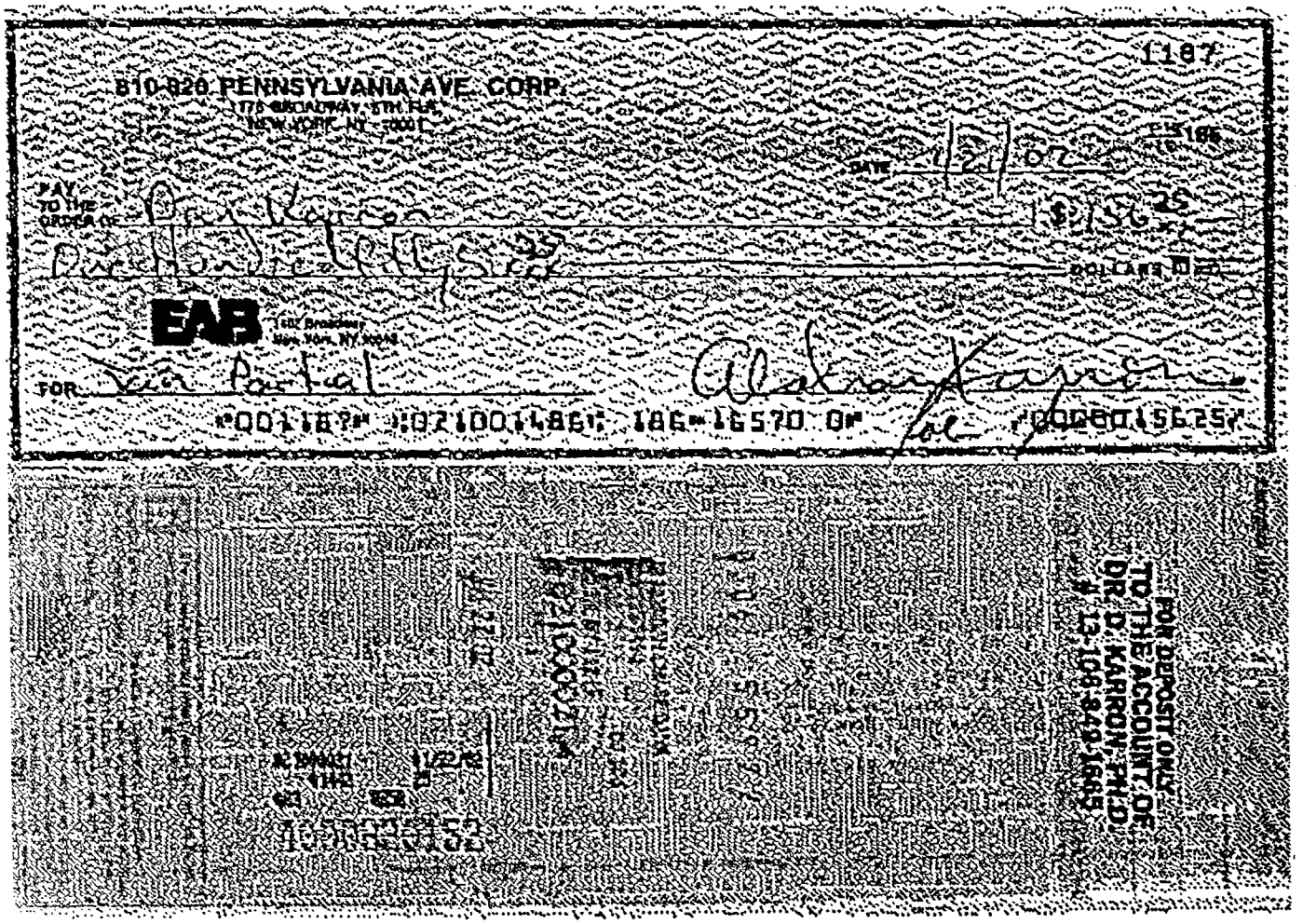
Lee Goldberg

⑆031000114⑆
FIRST UNION NAT. BK. - FL
PHILADELPHIA PA 61/720
0824143204

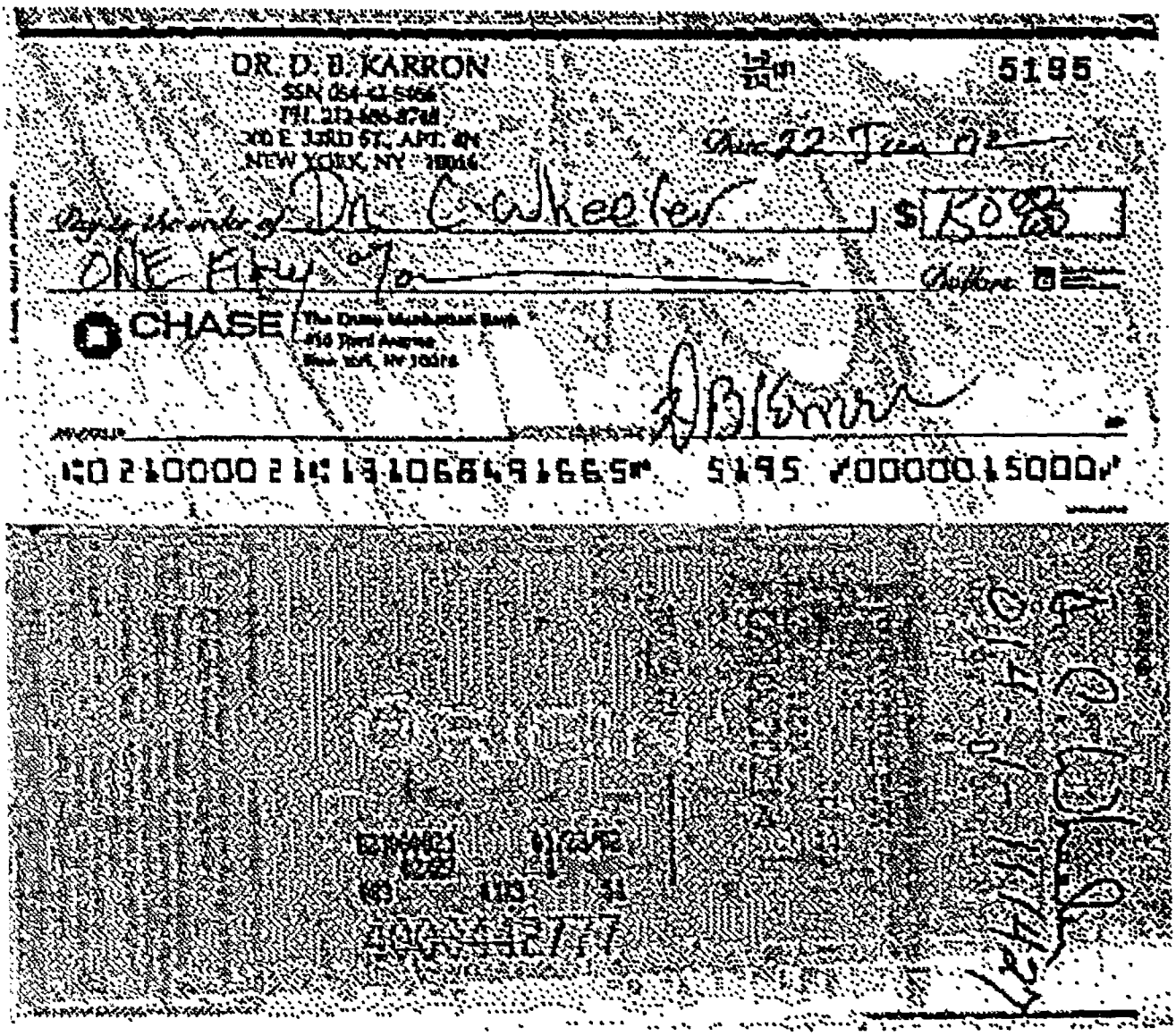
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040820151 Posting date 22-JAN-02



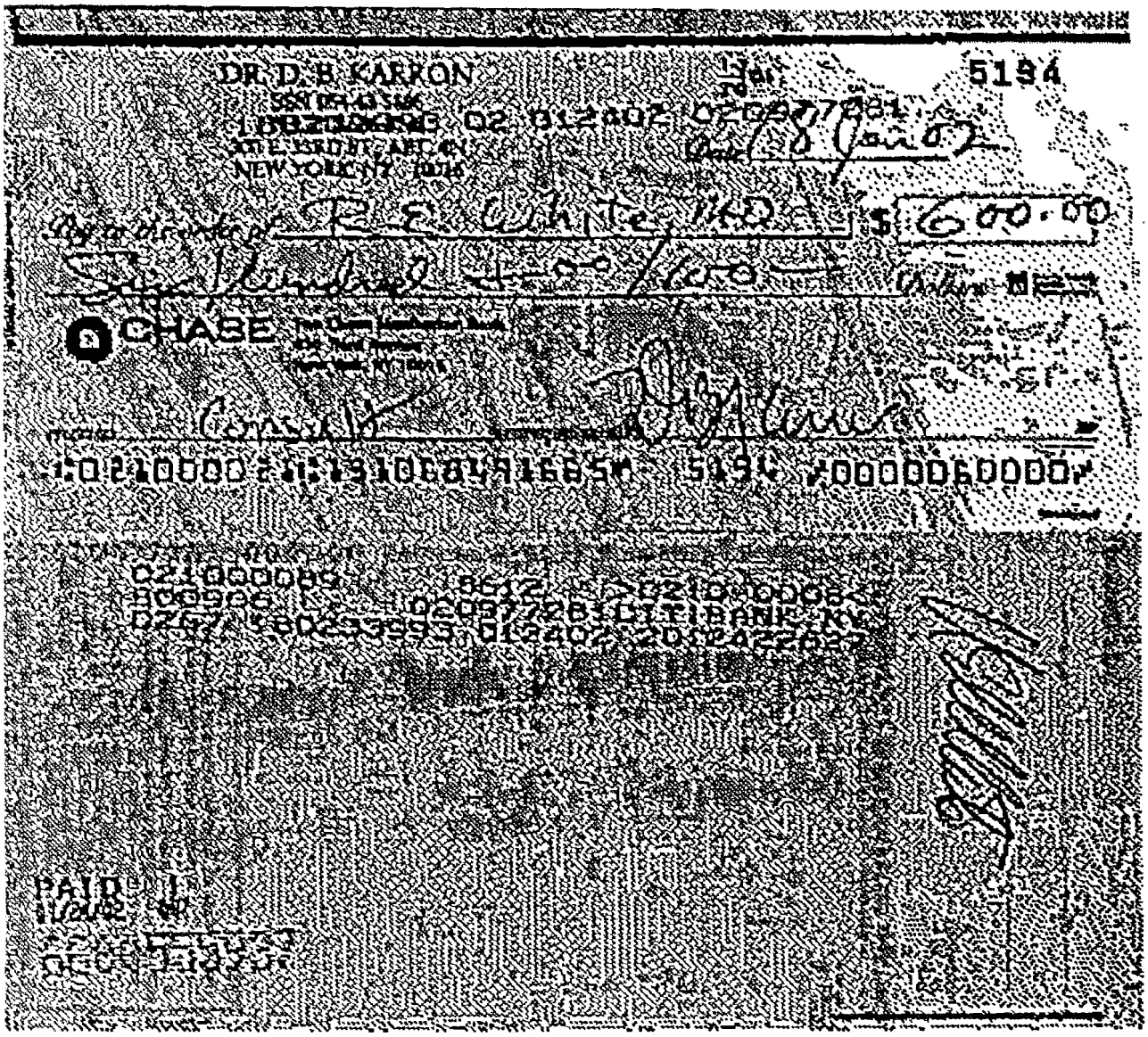
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040820152 Posting date 22-JAN-02



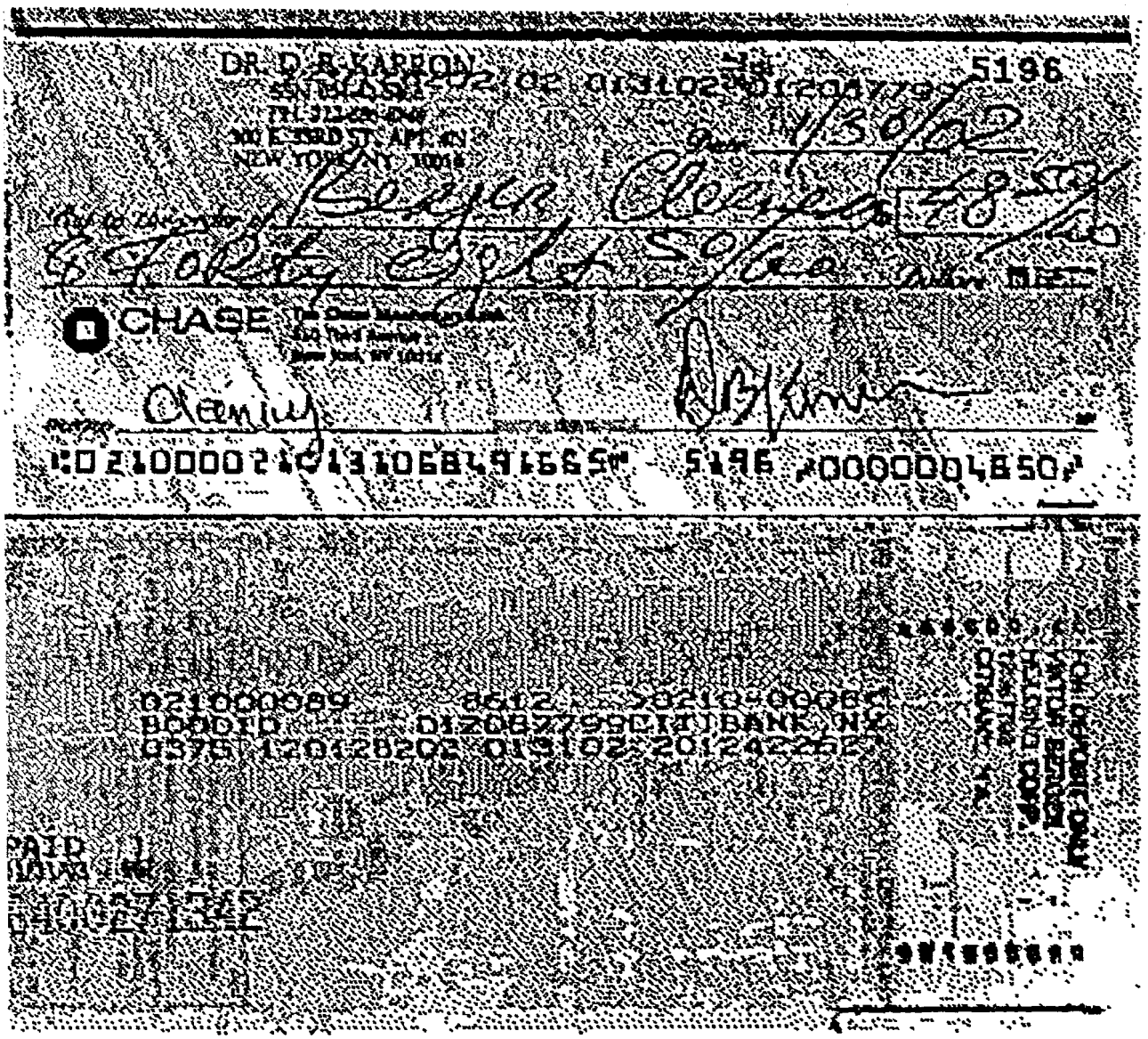
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040442777 Posting date 23-JAN-02



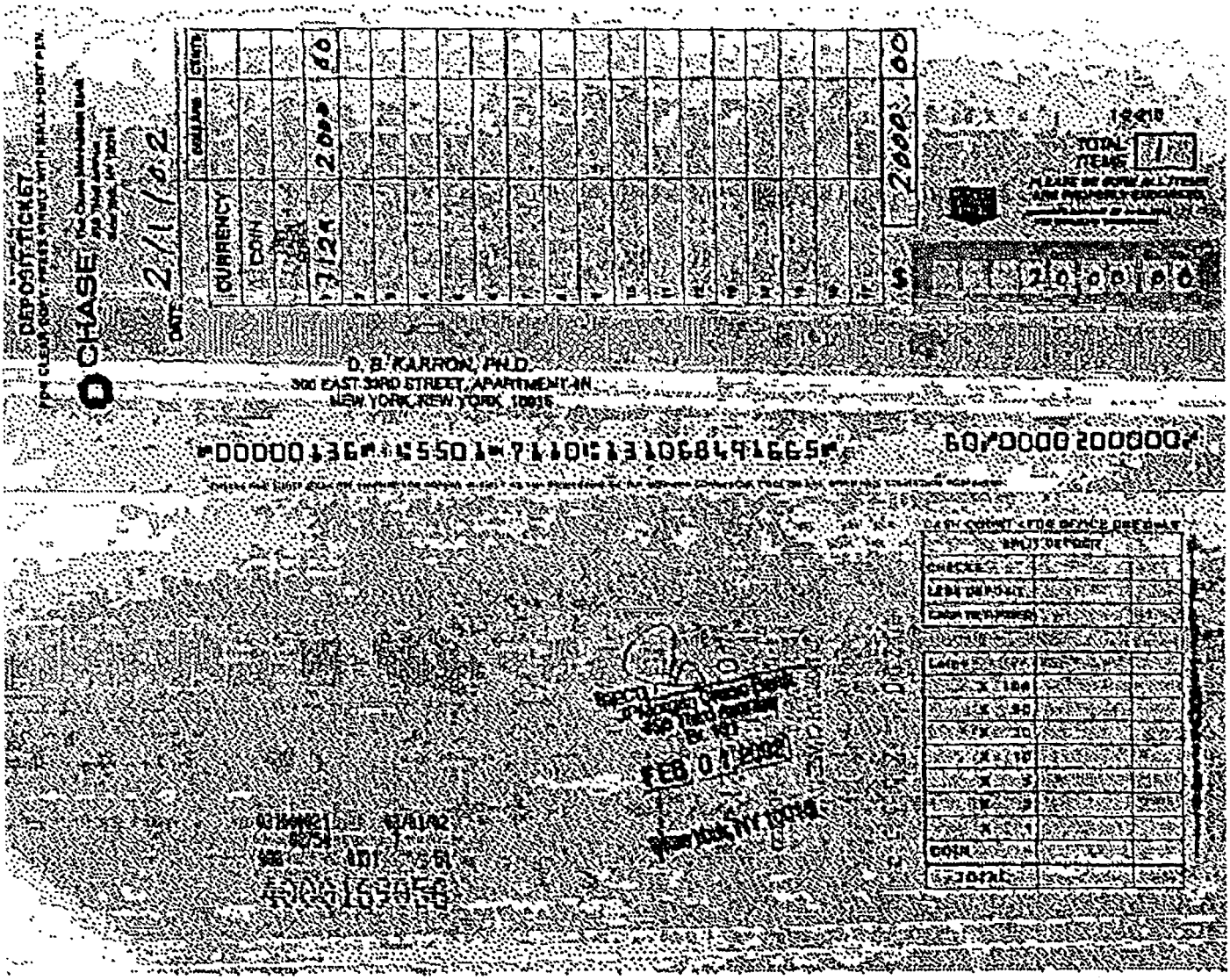
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012630163 Posting date 24-JAN-02



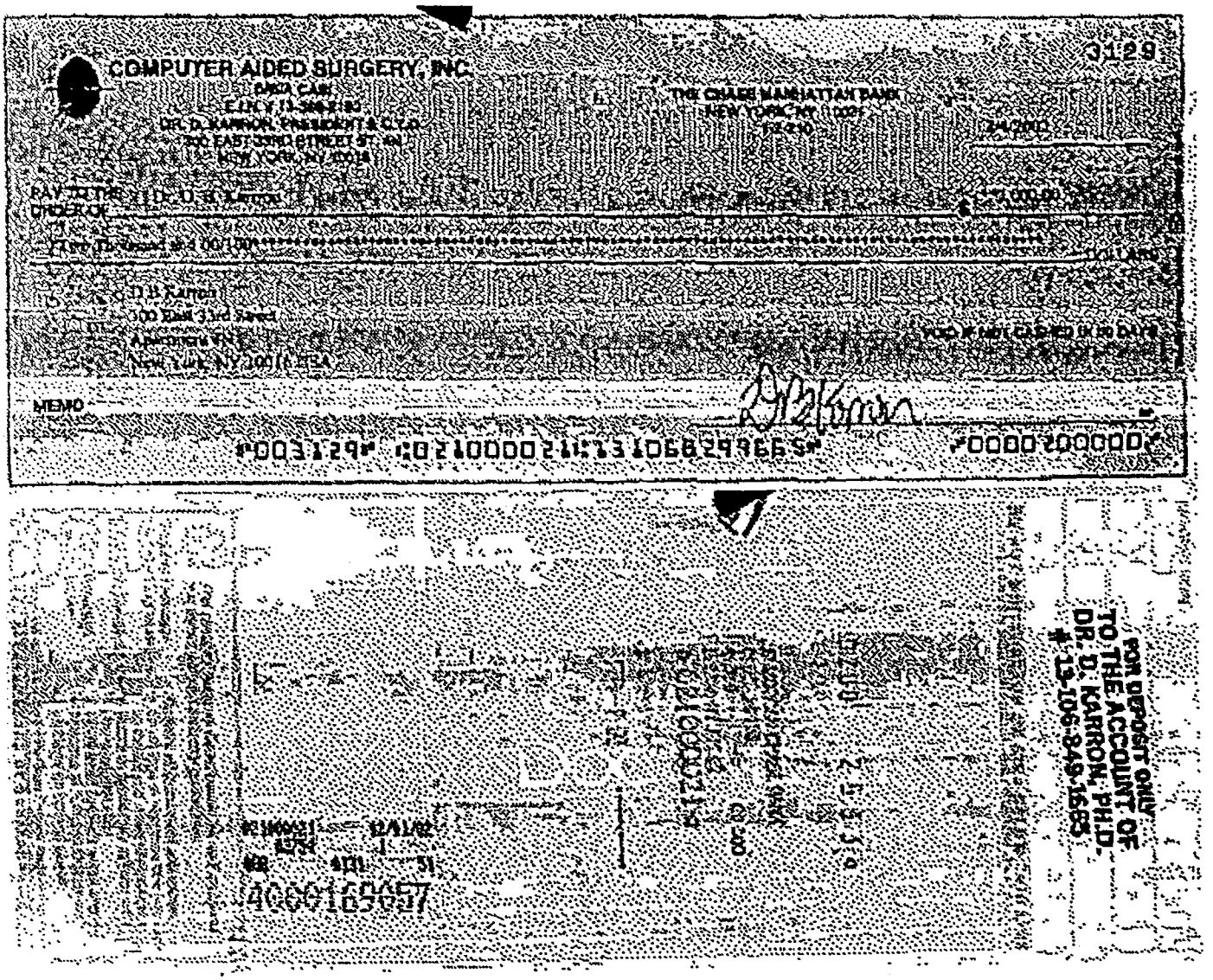
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012579689 Posting date 31-JAN-02



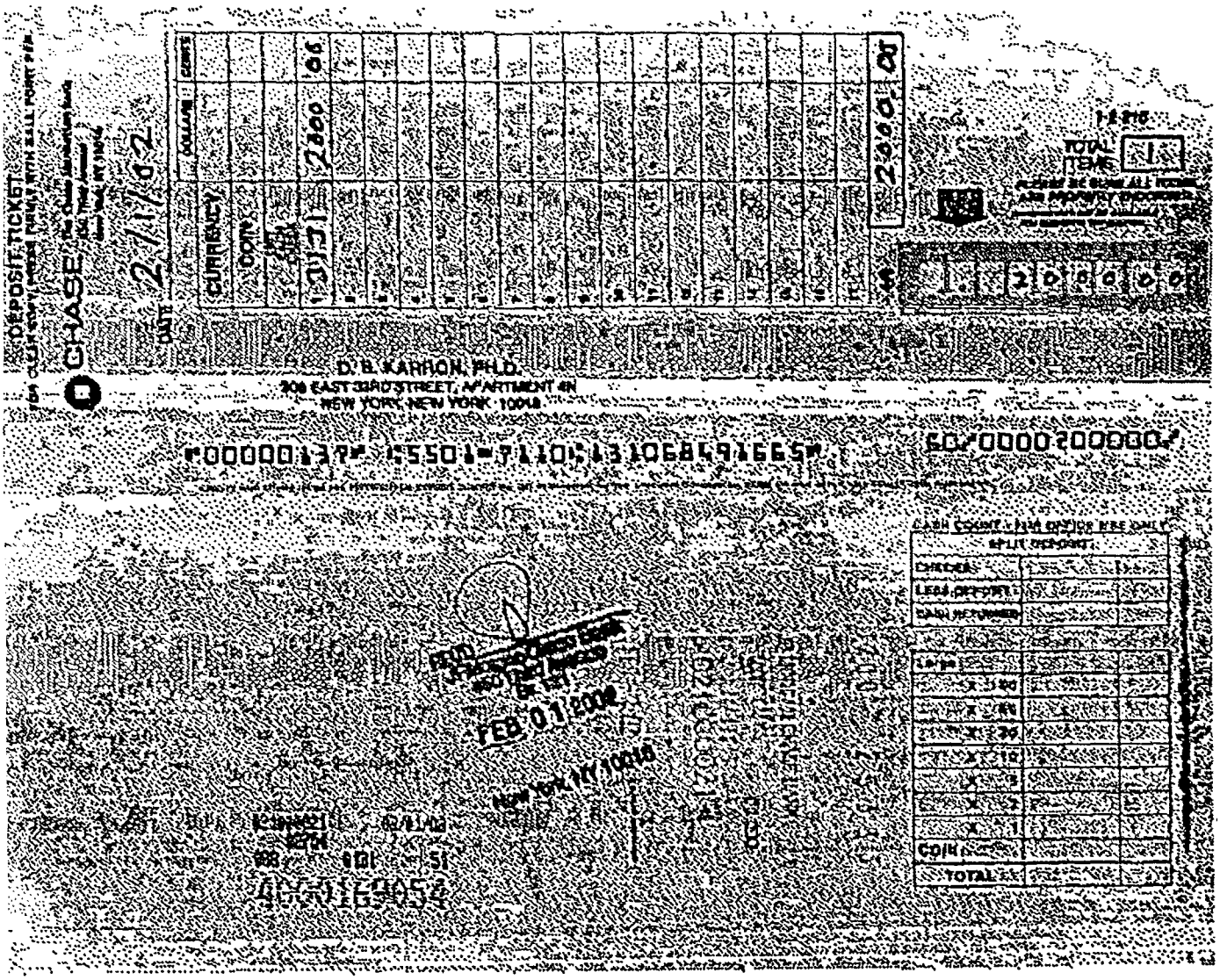
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169056 Posting date 01-FEB-02



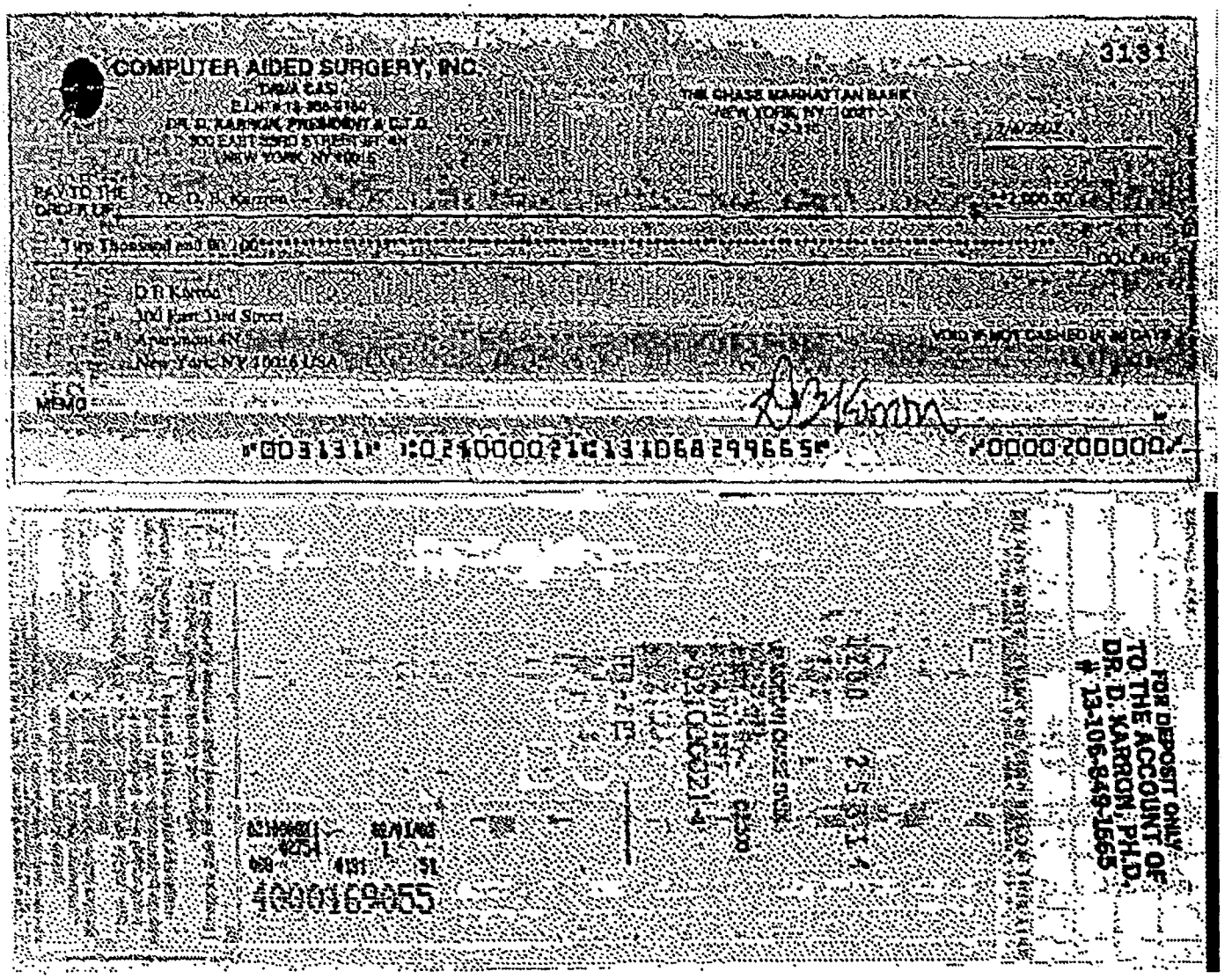
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169057 Posting date 01-FEB-02



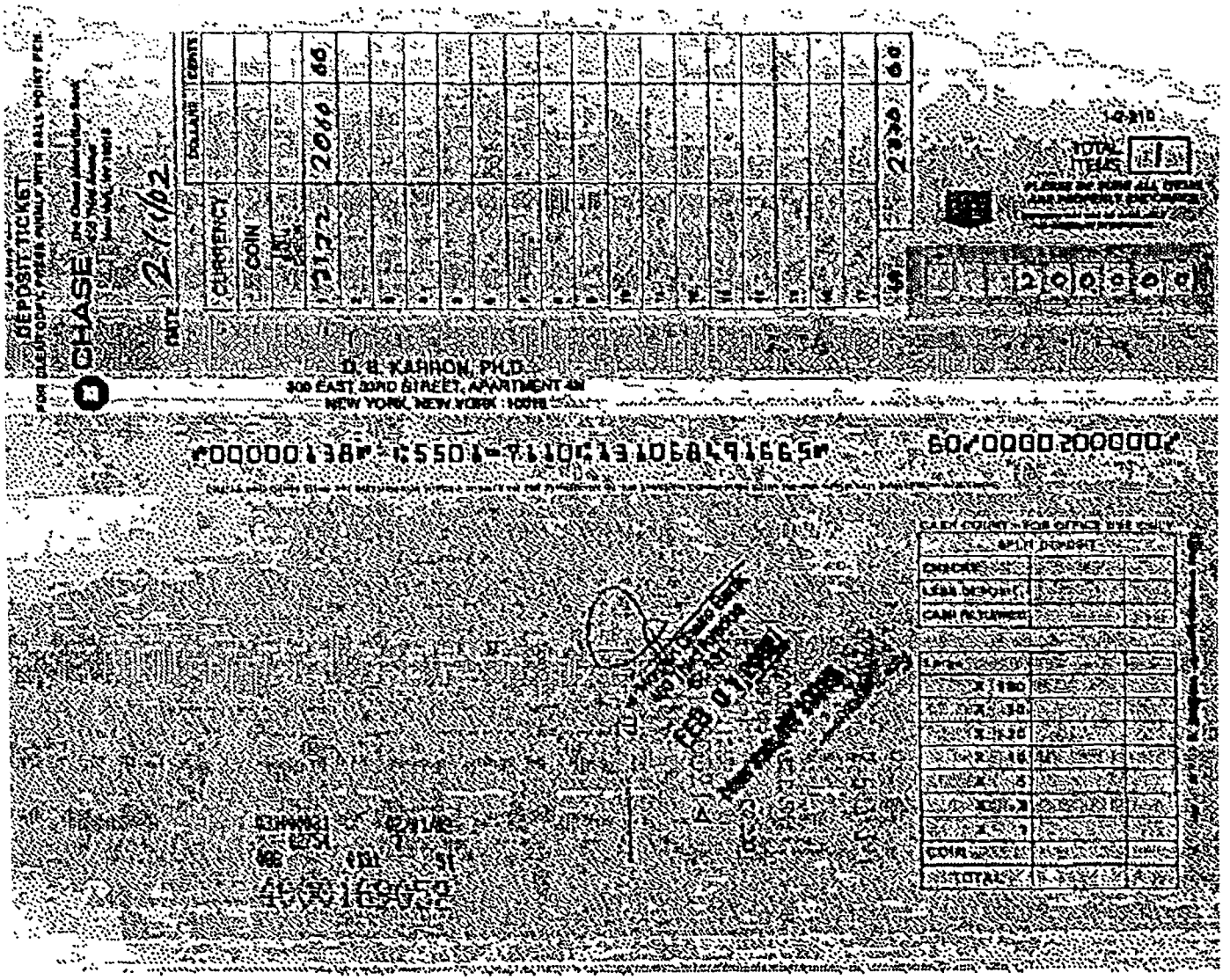
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169054 Posting date 01-FEB-02



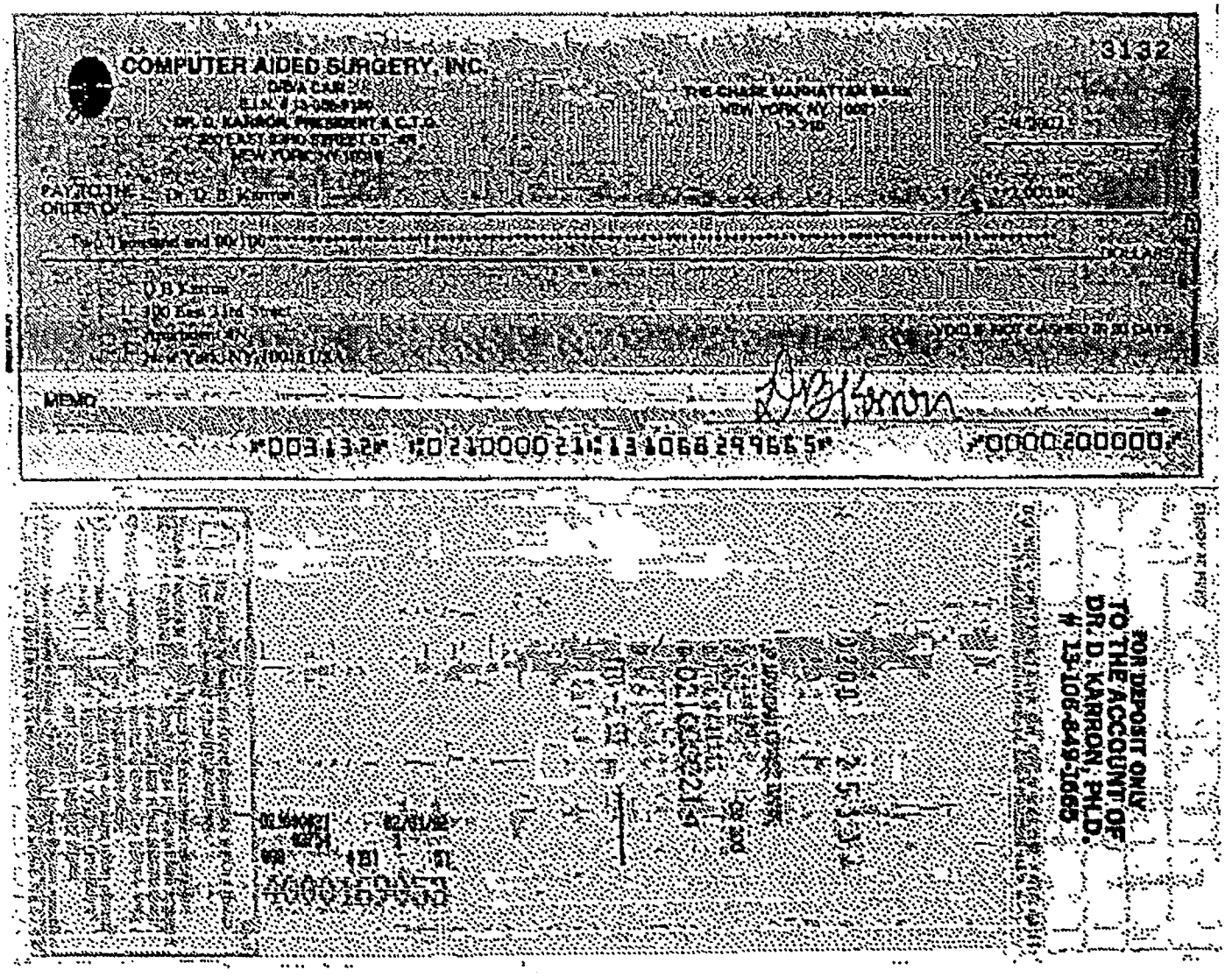
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169055 Posting date 01-FEB-02



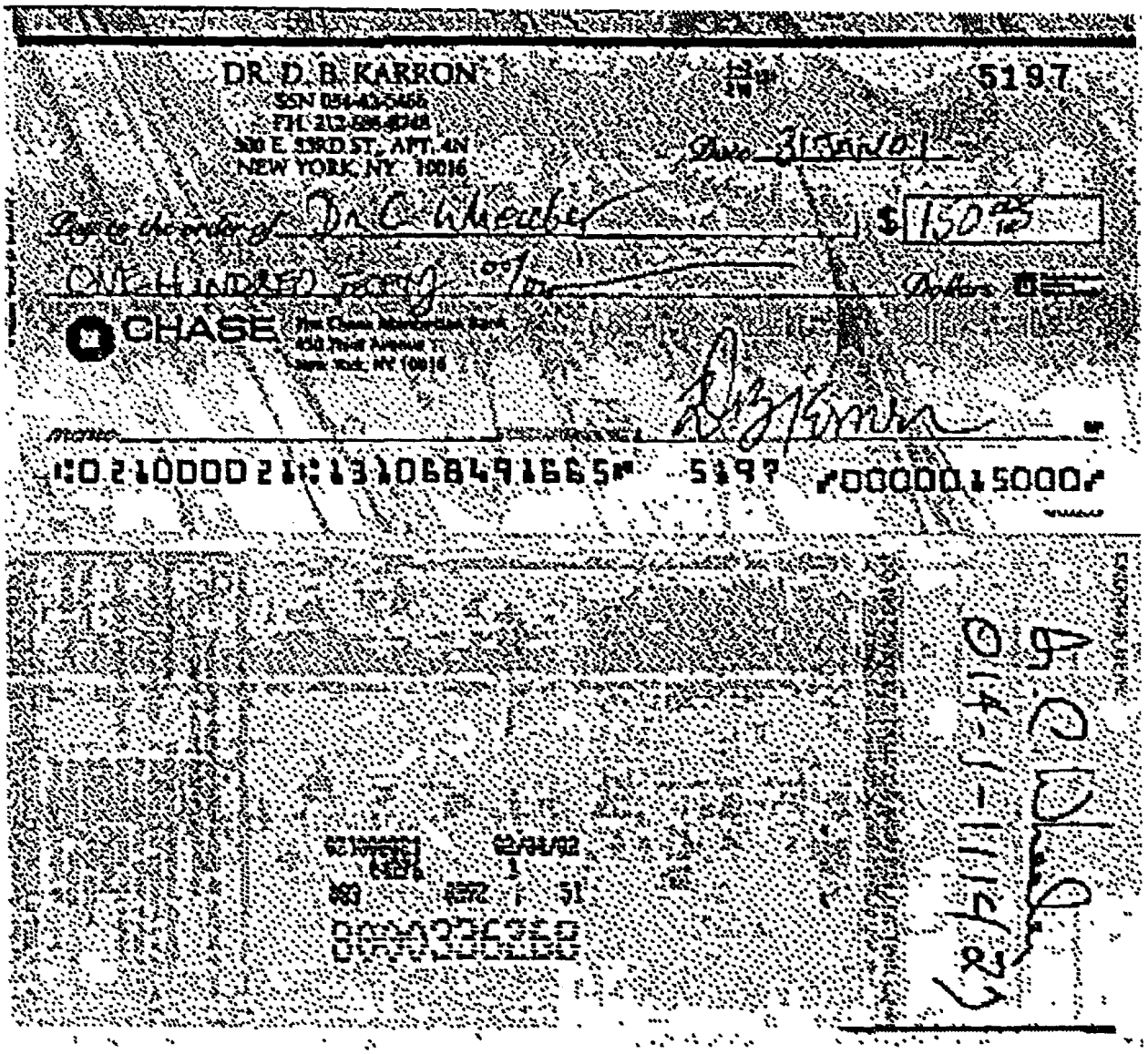
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169052 Posting date 01-FEB-02



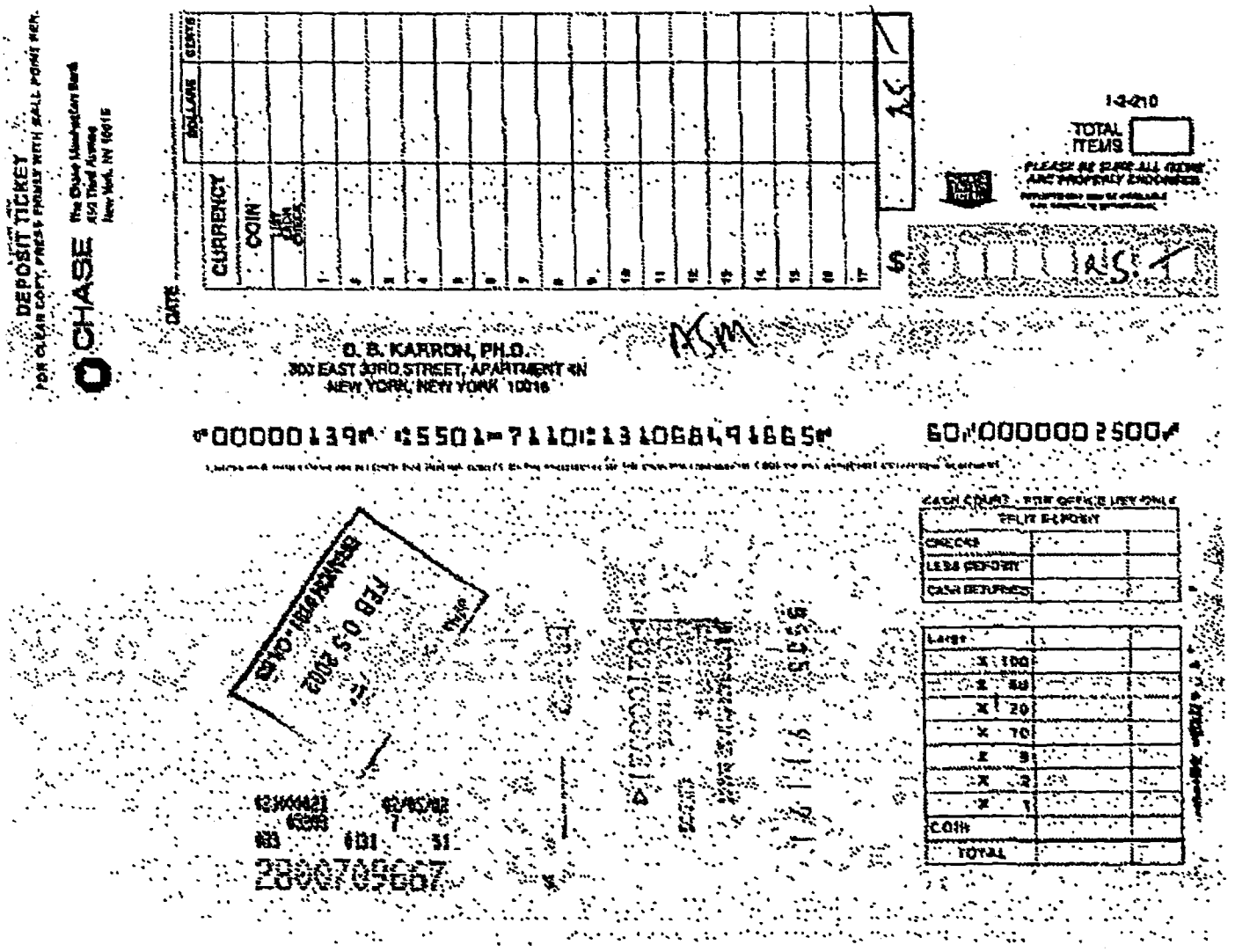
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169053 Posting date 01-FEB-02



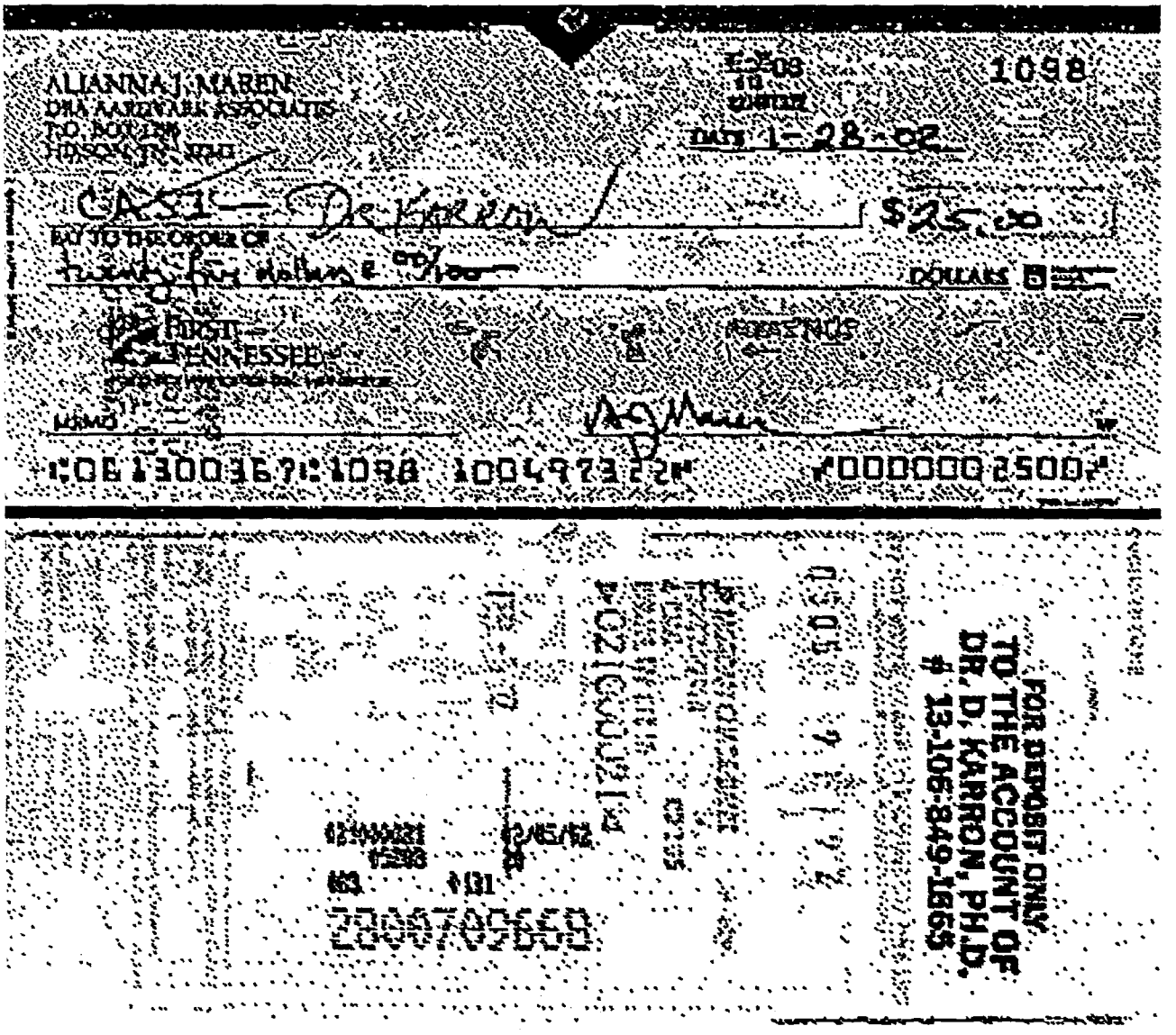
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080336268 Posting date 04-FEB-02



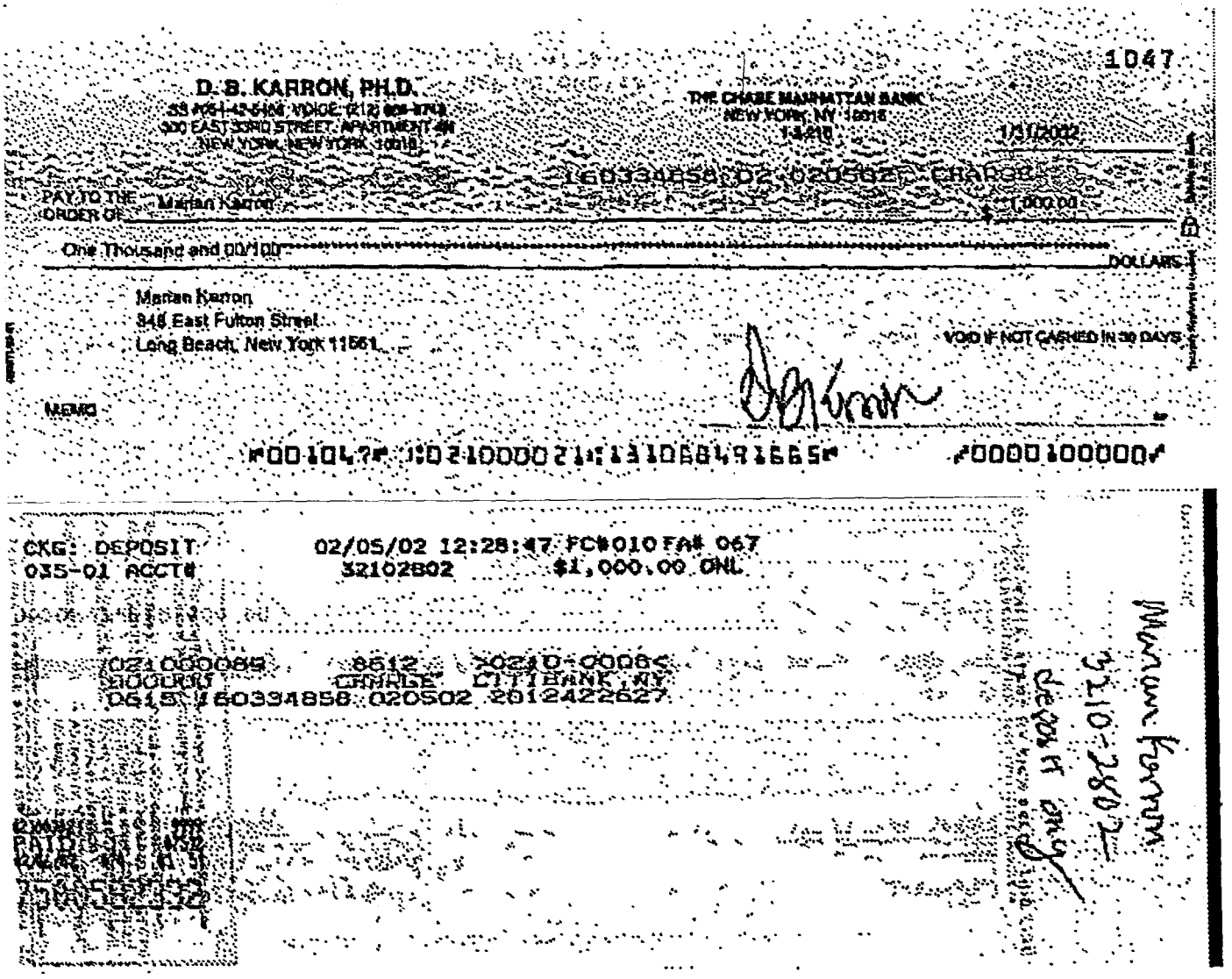
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028709667 Posting date 05-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028709668 Posting date 05-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075582332 Posting date 06-FEB-02



1047

D. B. KARRON, PH.D.
[redacted]
900 EAST 30TH STREET, APARTMENT 4M
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
13-218

1/31/2002

160334858 02 020502 CHARGE

PAY TO THE ORDER OF Marian Karron $ 1,000.00

One Thousand and 00/100 DOLLARS

Marian Karron
348 East Fulton Street
Long Beach, New York 11561

VOID IF NOT CASHED IN 90 DAYS

MEMO

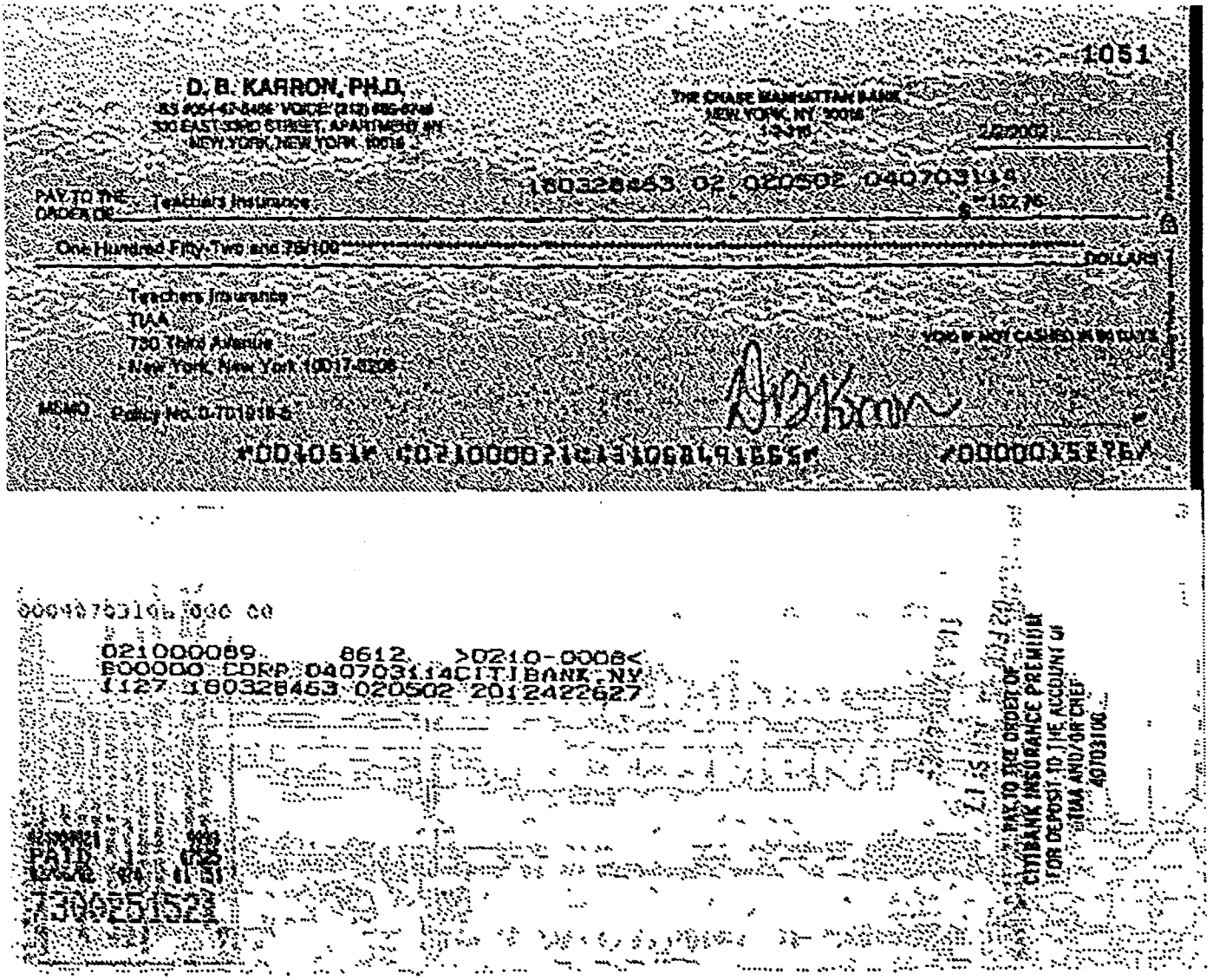
⑈001047⑈ ⑆021000021⑆ 13105849⑈1665⑈ ⑈0001000000⑈

CKG: DEPOSIT 02/05/02 12:28:47 FC#010 FA# 067
035-01 ACCT# 32102802 $1,000.00 ONL

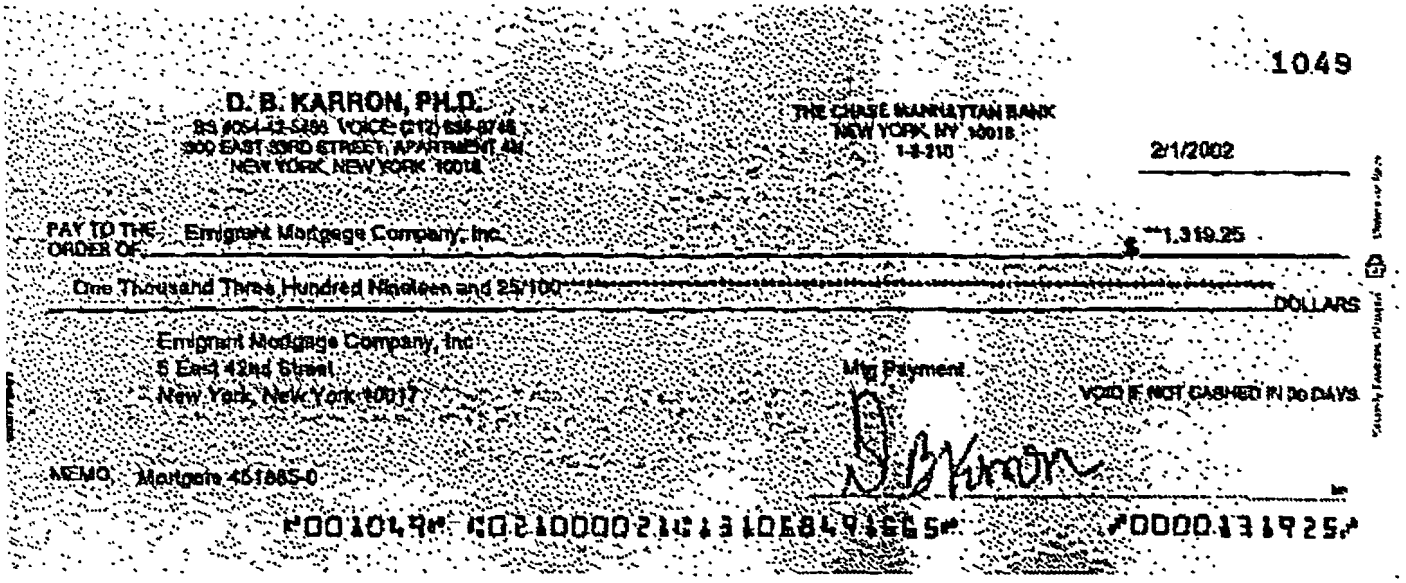
021000089 8512 >0210-0008<
CHARGE CITIBANK,NY
DG15 /160334858 020502 2012422627

Marian Karron
32102802

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073251521 Posting date 06-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074167233 Posting date 07-FEB-02



1049

D. B. KARRON, PH.D.
[illegible]
900 EAST 33RD STREET, APARTMENT 4M
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-8-210

2/1/2002

PAY TO THE ORDER OF: Emigrant Mortgage Company, Inc. $ **1,319.25

One Thousand Three Hundred Nineteen and 25/100 DOLLARS

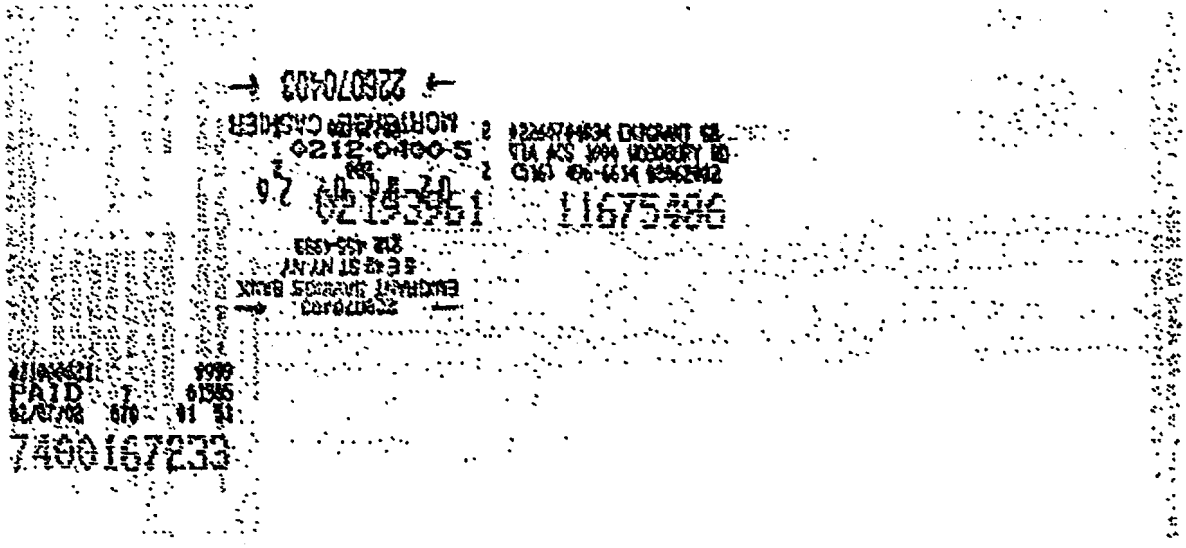
Emigrant Mortgage Company, Inc
6 East 42nd Street
New York, New York 10017

Mtg Payment

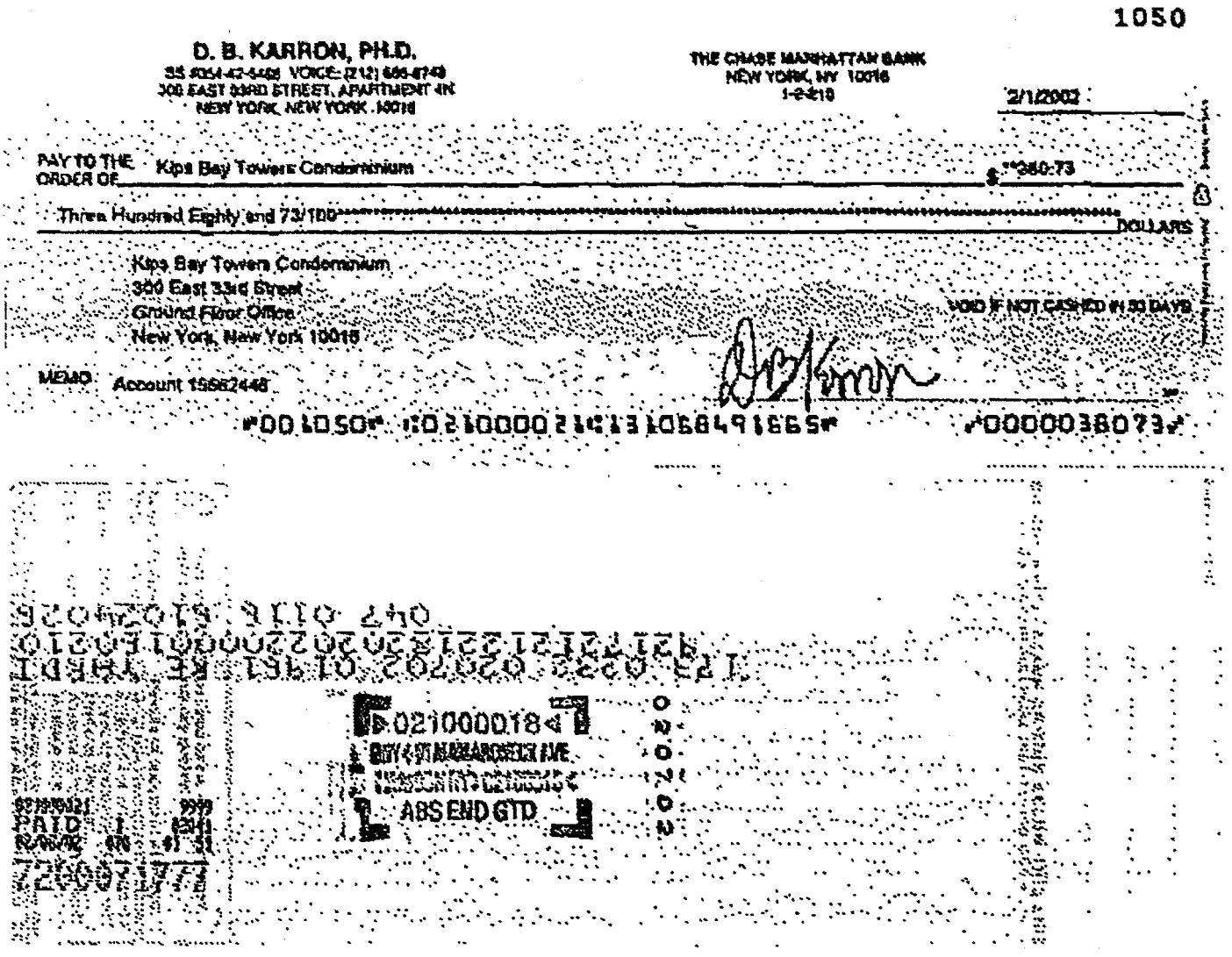
VOID IF NOT CASHED IN 90 DAYS

MEMO Mortgage 451665-0

⑈001049⑈ ⑆021000021⑆ 3105849165⑈ ⑈0000131925⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072071777 Posting date 08-FEB-02



1050

D. B. KARRON, PH.D.
[illegible] VOICE: (212) 686-6749
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

2/1/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **380.73

Three Hundred Eighty and 73/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

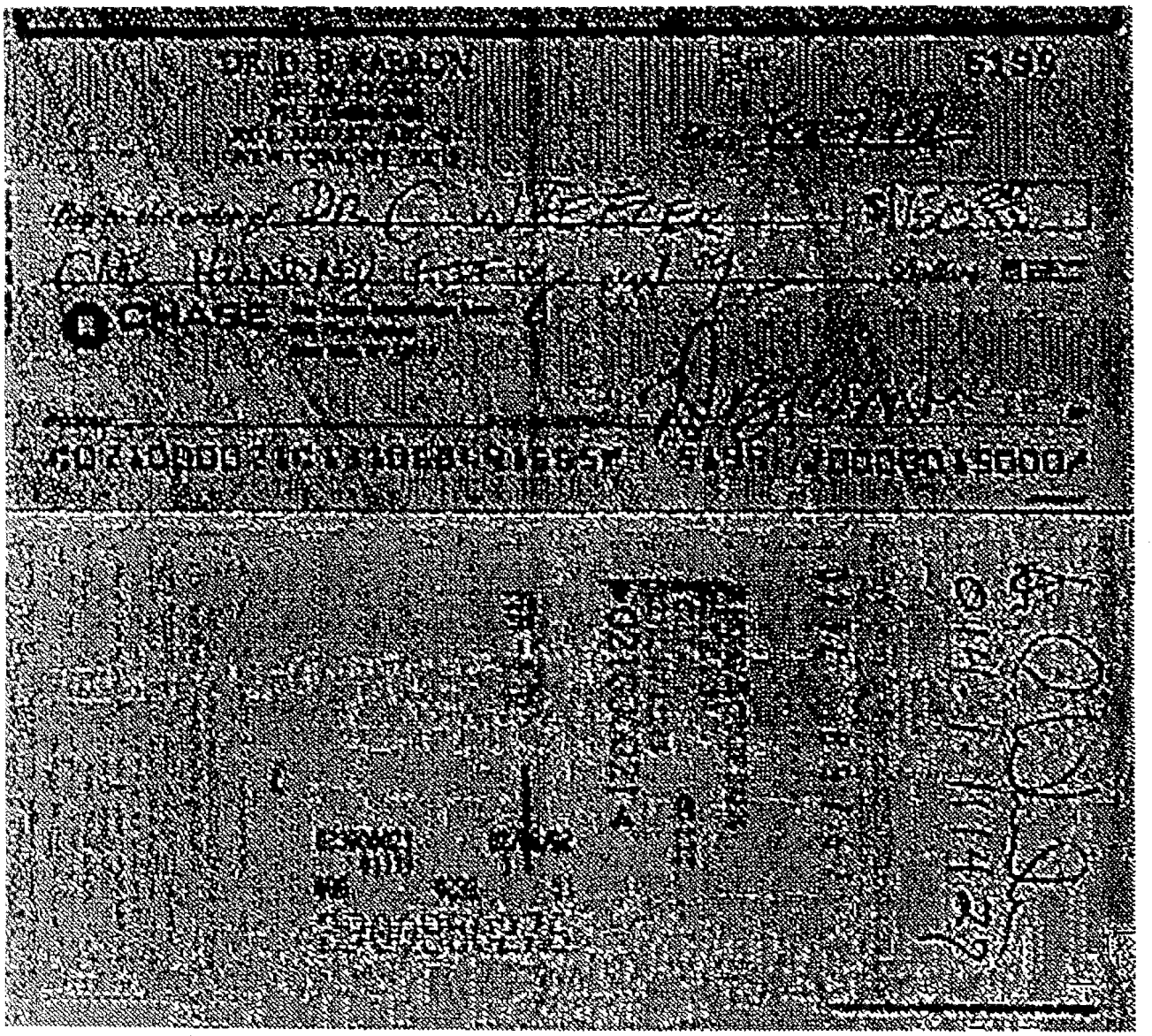
MEMO Account 19562448

⑈001050⑈ ⑆021000021⑆ 13056849165⑈ ⑈000000380⑆73⑈

⑆021000018⑆

ABS END GTD

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029850276 Posting date 08-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012302218 Posting date 12-FEB-02

1048

D. B. KARRON, PH.D.
[illegible] YORDE [illegible]
300 EAST 33RD STREET, APARTMENT 4M
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016

1/31/2002

PAY TO THE ORDER OF Lee Goldberg $**1,000.00

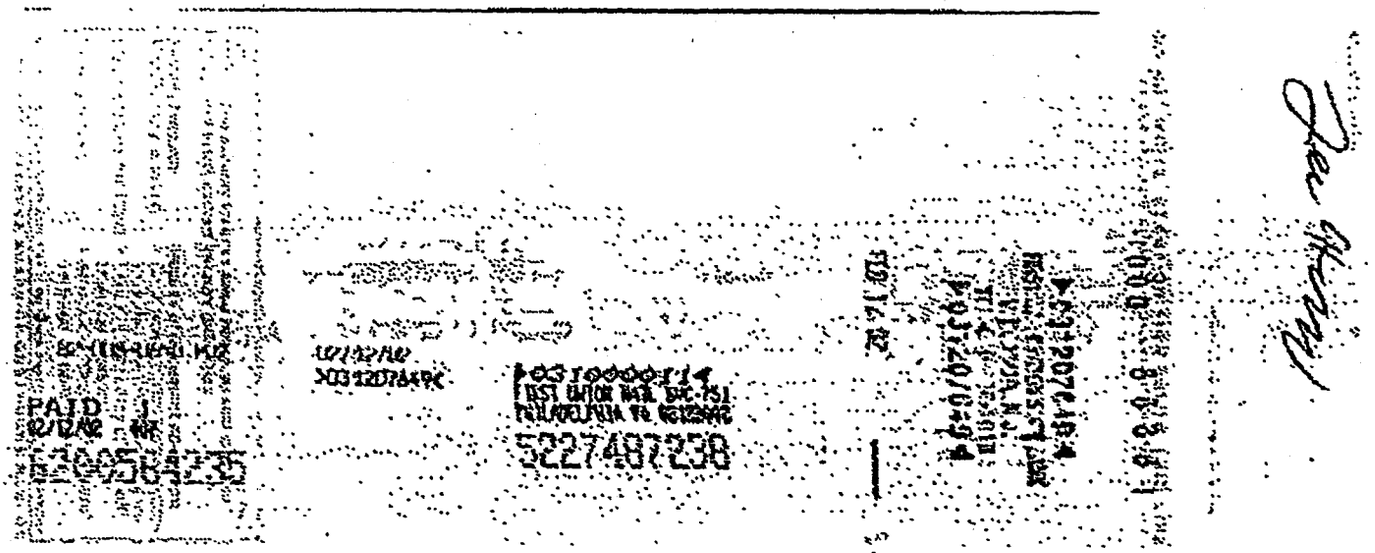
One Thousand and 00/100 DOLLARS

Lee Goldberg
202 Mathar Avenue
Princeton, NJ 08540

VOID IF NOT CASHED IN 30 DAYS

MEMO loan return

⑈001048⑈ ⑆021000021⑆ 13106849⑈665⑈ ⑈0000100000⑈



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DANIEL KARRON
300 EAST 33RD STREET
SUITE 4-N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 13

Summary of Accounts

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 0.34	$ 3,990.04
Select High Yield Savings	131-6062954-01	$ 5,006.87	$ 3,008.78
Total		**$ 5,007.21**	**$ 6,998.82**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	03/12	$ 143.00	$ 3,857.00
Total			**$ 143.00**	**$ 3,857.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Pay bills automatically and spend more time with family and friends!

Did you know you can pay bills automatically with your Chase Banking Card with the MasterCard(R) logo? More and more merchants are offering the convenience of automatic bill payment. From cable TV and utilities to Internet service and insurance premiums, setting up automatic bill payment using your Card is an easy way to make more time for what matters most. Your payment is automatically deducted from your Chase checking account and it's always on time. You'll never incur late fees or service interruptions. For more information, check out: www.chase.com/autopay

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

Summary

Opening Balance	$ 0.34	Average Balance	$ 1,026.00
Deposits and Credits	$ 28,433.18	Interest Earned for 28 Day(s)	$ 0.49
Checks, Withdrawals and Debits	$ 24,443.48	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 3,990.04**	Interest Credited in 2002	$ 1.26
		Interest Rate(s):	02/13 to 03/12 at 0.35%

Deposits and Credits

Date	Description	Amount
02/13	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 29.66
02/14	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 100.00
02/15	ATM Transfer From Sav # 131-6062954-01 On 02/15 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 009374	$ 1,500.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DANIEL KARRON

(continued)

Deposits and Credits

Date	Description	Amount
02/19	Online Bnkg Trnsf Fr Sav # 131-6062954-01 000920	$ 500.00
02/21	ATM Transfer From Sav # 131-6062954-01 On 02/21 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 001485	$ 500.00
02/25	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 900.02
02/26	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,000.00
02/28	Deposit	$ 156.25
03/01	Deposit	$ 5,000.00
03/01	Deposit	$ 2,000.00
03/01	Deposit	$ 2,000.00
03/01	Deposit	$ 1,000.00
03/04	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,409.87
03/05	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,319.25
03/07	Deposit	$ 5,000.00
03/11	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,017.64
03/12	Deposit	$ 4,000.00
03/12	Bank Miscellaneous Credit	$ 1,000.00
03/12	Interest Credit	$ 0.49
Total		**$ 28,433.18**

Withdrawals and Debits

Date	Description	Amount
02/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
02/14	ATM Withdrawal On 02/14 510 Fifth Ave, NY, NY (00009/02) Card # 5113 7900 3276 7377; Serial # 003753	$ 100.00
02/15	ATM Payment To PC # 7671-1310-1117-9120 On 02/15 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 009378	$ 1,000.00
02/15	ATM Payment To M/C # 5263-2710-0928-1872 On 02/15 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 009380	$ 200.00
02/15	ATM Payment To PC # 7671-1310-1117-9120 On 02/15 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 009376	$ 40.00
02/18	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 599.02
02/20	American Express Elec Remit 022002 020219010801578	$ 1.00
02/21	ATM Payment To M/C # 5263-2710-0928-1872 On 02/21 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 001486	$ 200.00
02/21	ATM Withdrawal On 02/21 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 001487	$ 60.00
02/26	Processing Adjustment	$ 1,000.00
02/28	CIRRUS ATM Withdrawal On 02/28 Market Street Shop San Franciscoca Card # 5113 7900 3276 7377; Serial # 249156	$ 102.00
03/01	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 3,139.12
03/04	ATM Transfer To Sav # 131-6062954-01 On 03/04 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005071	$ 1,500.00
03/04	ATM Payment To PC # 7671-1310-1117-9120 On 03/04 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005076	$ 900.00

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65

DANIEL KARRON

(continued)

Withdrawals and Debits

Date	*Description*	*Amount*
03/04	ATM Payment To PC # 7671-1310-1117-9120 On 03/02 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004853	$ 900.00
03/04	ATM Payment To PC # 7671-1310-1117-9120 On 03/04 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005074	$ 1.00
03/04	American Express Elec Remit 030402 020302011127870	$ 74.00
03/08	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 2,828.14
03/08	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 844.89
03/09	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 10.45
03/11	Insufficient Funds Service Fee	$ 20.00
03/11	ATM Withdrawal On 03/09 600 Madison Ave, NY, NY (00026/05) Card # 5113 7900 3276 7377; Serial # 002314	$ 40.00
Total		**$ 13,589.62**

Checks Paid

Check	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*	*Check*	*Date Paid*	*Amount*
1052	02/25	$ 1,000.00	1058	03/04	$ 1,000.00	5201	02/21	$ 150.00
1053	03/05	$ 1,319.25	1059	03/08	$ 745.00	5202	03/07	$ 35.00
1054	03/07	$ 23.88	1060	03/08	$ 100.00	5203	03/11	$ 1,000.00
1055	03/04	$ 3,950.00	1061	03/11	$ 1,000.00			
1057*	03/07	$ 380.73	5200*	02/15	$ 150.00			

Total (13 checks) **$ 10,853.86**

** indicates gap in check sequence*

Daily Balances

Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
02/13	$ 0.00	02/21	$ 99.98	03/05	$ 0.00
02/14	$ 0.00	02/25	$ 0.00	03/07	$ 4,560.39
02/15	$ 110.00	02/26	$ 0.00	03/08	$ 42.36
02/18	$ 489.02-	02/28	$ 54.25	03/09	$ 31.91
02/19	$ 10.98	03/01	$ 6,915.13	03/11	$ 1,010.45-
02/20	$ 9.98	03/04	$ 0.00	03/12	$ 3,990.04

Select High Yield Savings

131-6062954-01

DANIEL KARRON

Summary

Opening Balance	$ 5,006.87	Average Balance	$ 3,310.64
Deposits and Credits	$ 1,501.91	Interest Earned for 28 Day(s)	$ 1.91
Checks, Withdrawals and Debits	$ 3,500.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 3,008.78**	Interest Credited in 2002	$ 5.13
		Interest Rate(s):	02/13 to 03/12 at 0.75%

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

131-6062954-01

DANIEL KARRON

(continued)

Deposits and Credits

Date	*Description*	*Amount*
03/04	ATM Transfer From Chk # 131-0684916-65 On 03/04 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005071	$ 1,500.00
03/12	Interest Credit	$ 1.91
Total		**$ 1,501.91**

Withdrawals and Debits

Date	*Description*	*Amount*
02/15	ATM Transfer To Chk # 131-0684916-65 On 02/15 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 009374	$ 1,500.00
02/19	Online Bnkg Trnsf To Chk # 131-0684916-65 000920	$ 500.00
02/21	ATM Transfer To Chk # 131-0684916-65 On 02/21 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 001485	$ 500.00
03/12	Deduction-Notice Mailed	$ 1,000.00
Total		**$ 3,500.00**

Daily Balances

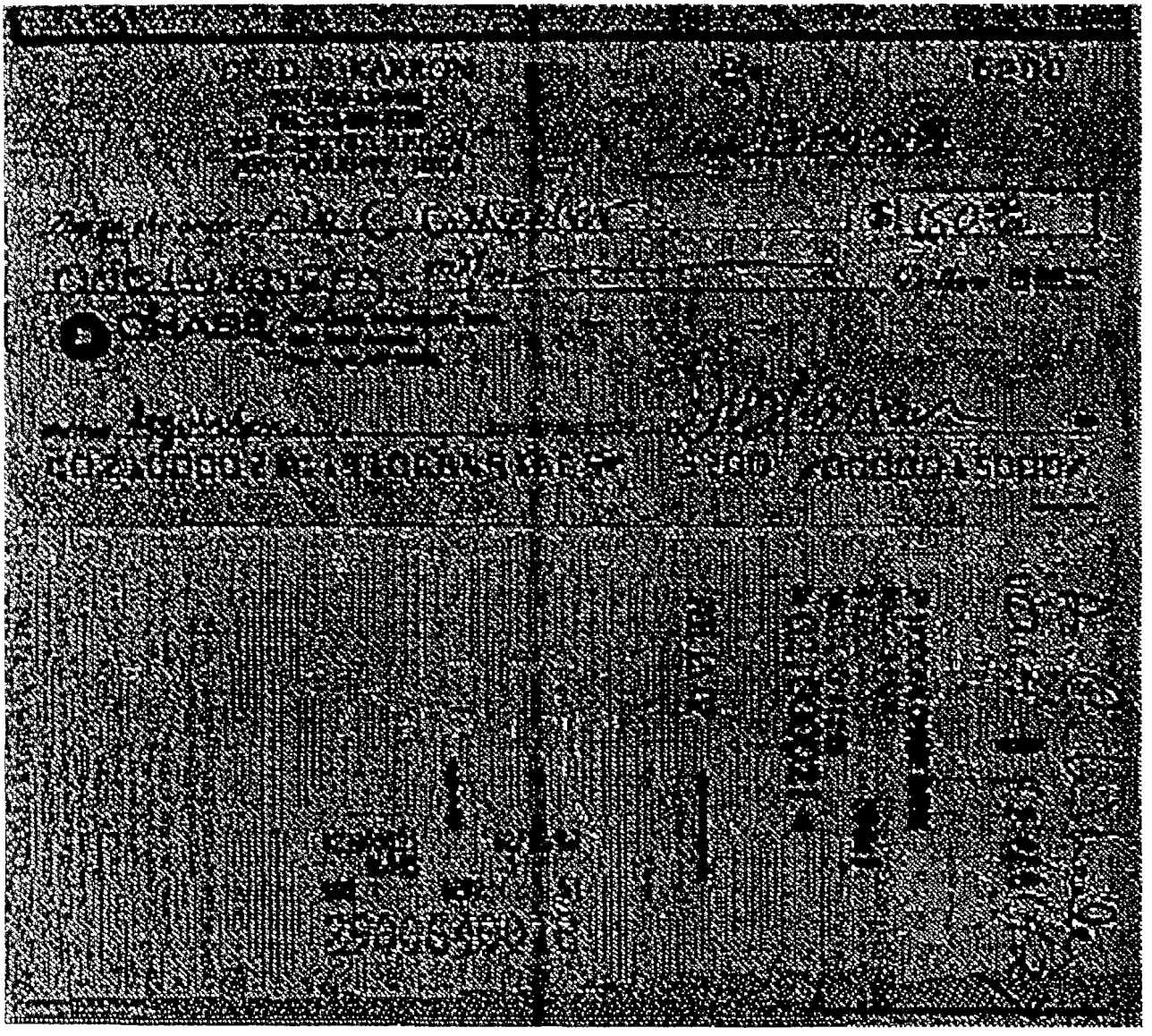
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
02/15	$ 3,506.87	02/21	$ 2,506.87	03/12	$ 3,008.78
02/19	$ 3,006.87	03/04	$ 4,006.87		

Monthly Fee

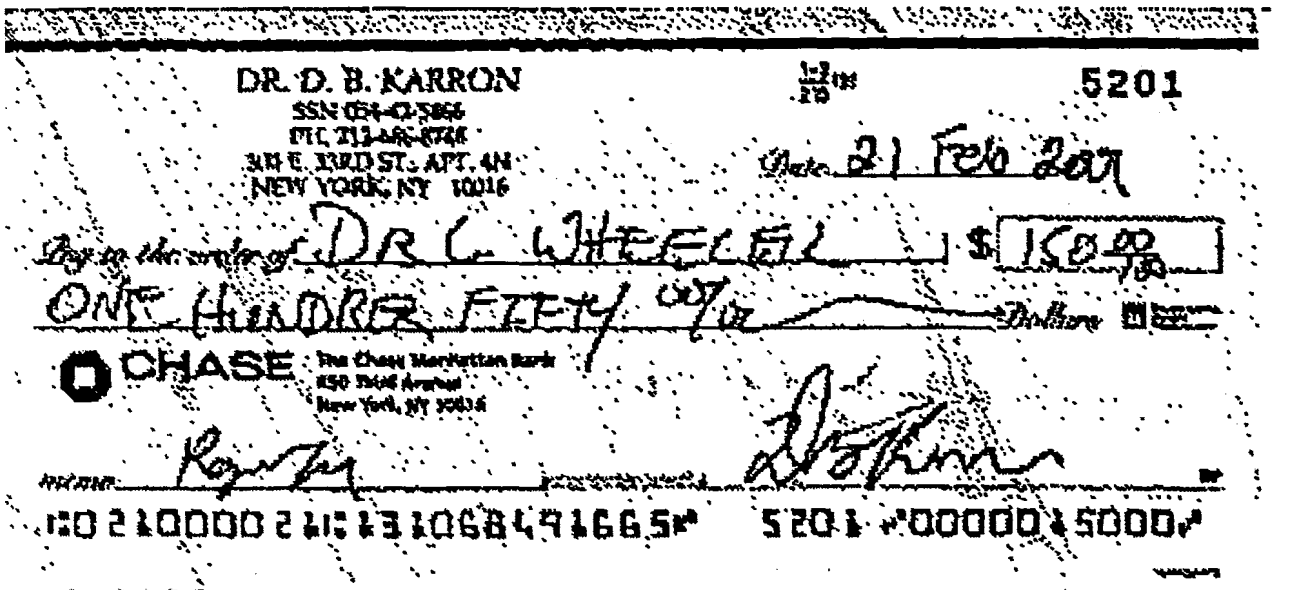
A $30.00 fee was deducted from your account on 02/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $8,193.64. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029640018 Posting date 15-FEB-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040413480 Posting date 21-FEB-02



DR. D. B. KARRON
SSN 054-42-5866
TEL 212-475-6748
318 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5201

Date 21 Feb 2002

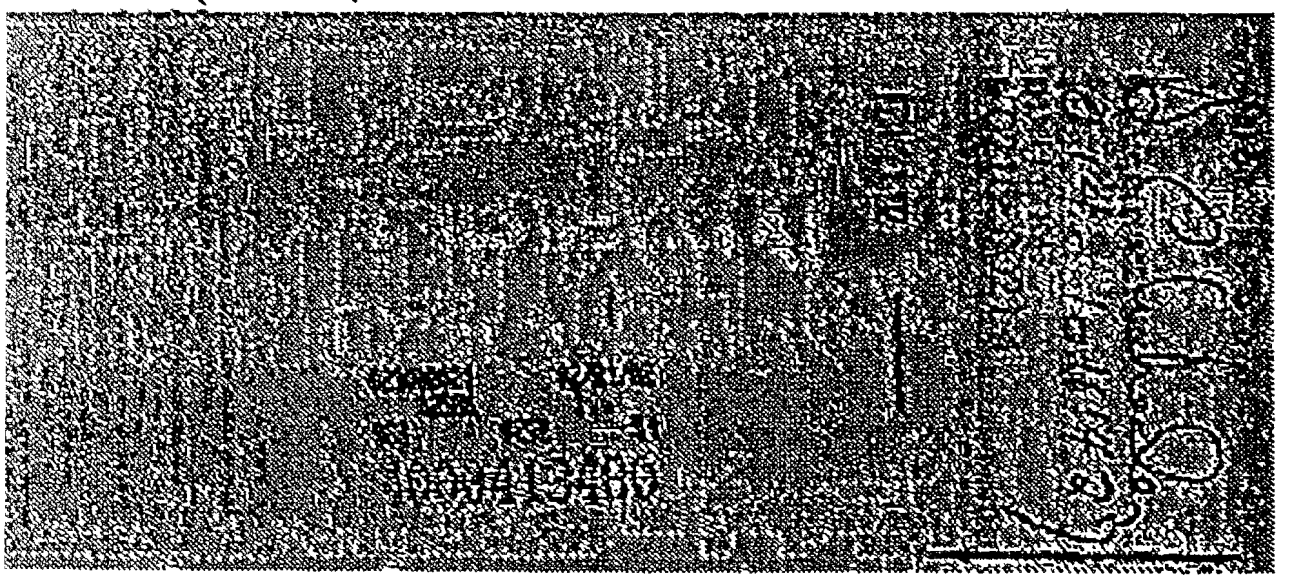
Pay to the order of DR C. WHEELER $ 150.00

ONE HUNDRED FIFTY 00/100 Dollars

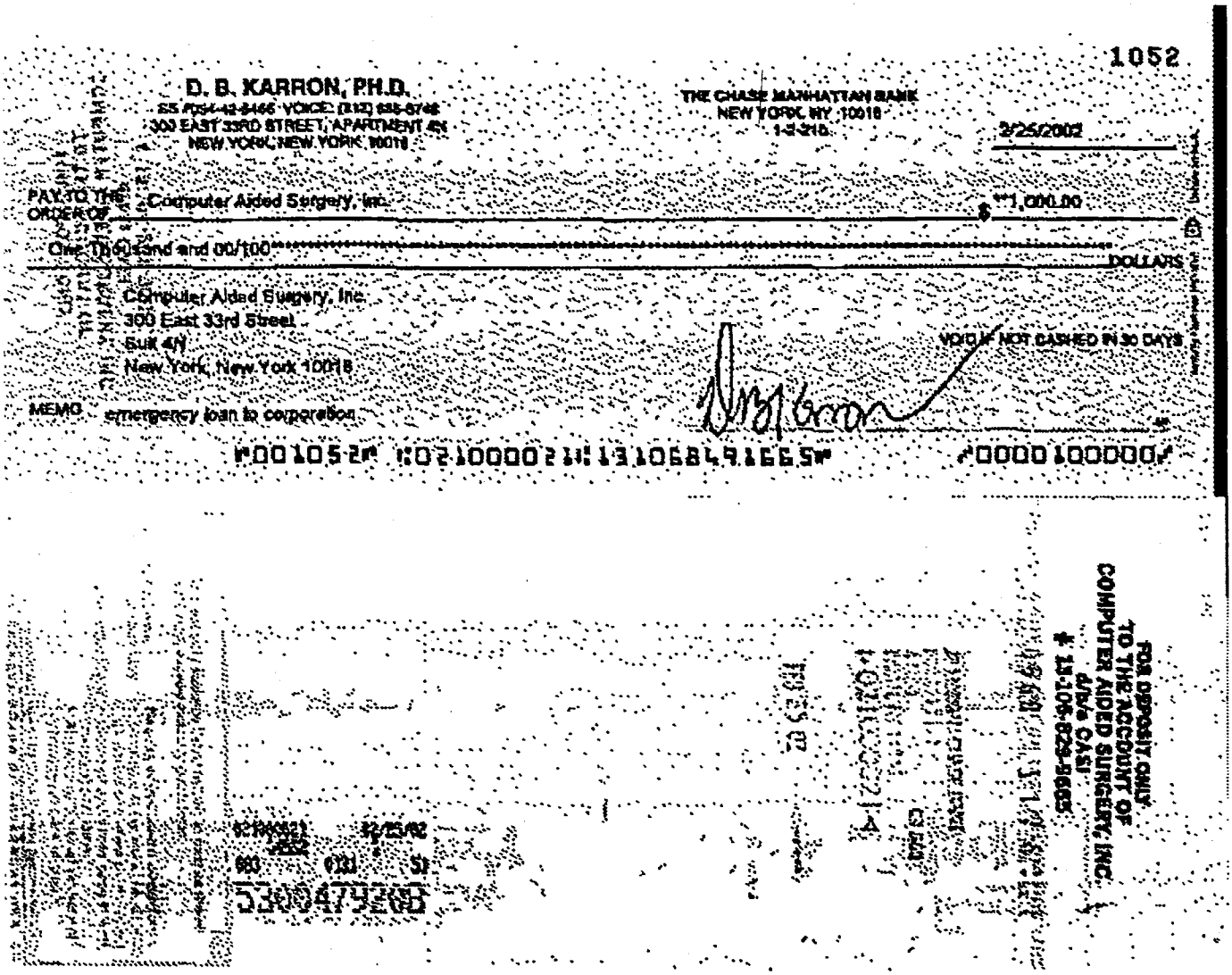
CHASE The Chase Manhattan Bank
150 East 42nd Avenue
New York, NY 10016

For Rent

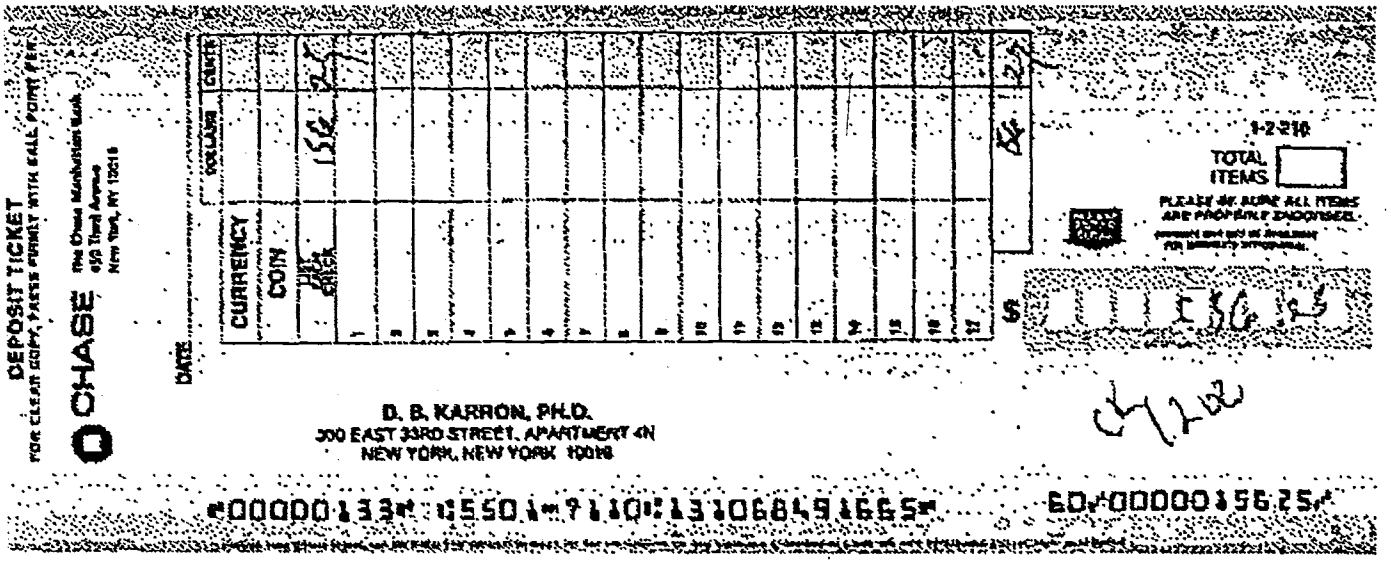
⑆021000021: 13106849166 5⑈ 5201 ⑈00000150000⑈

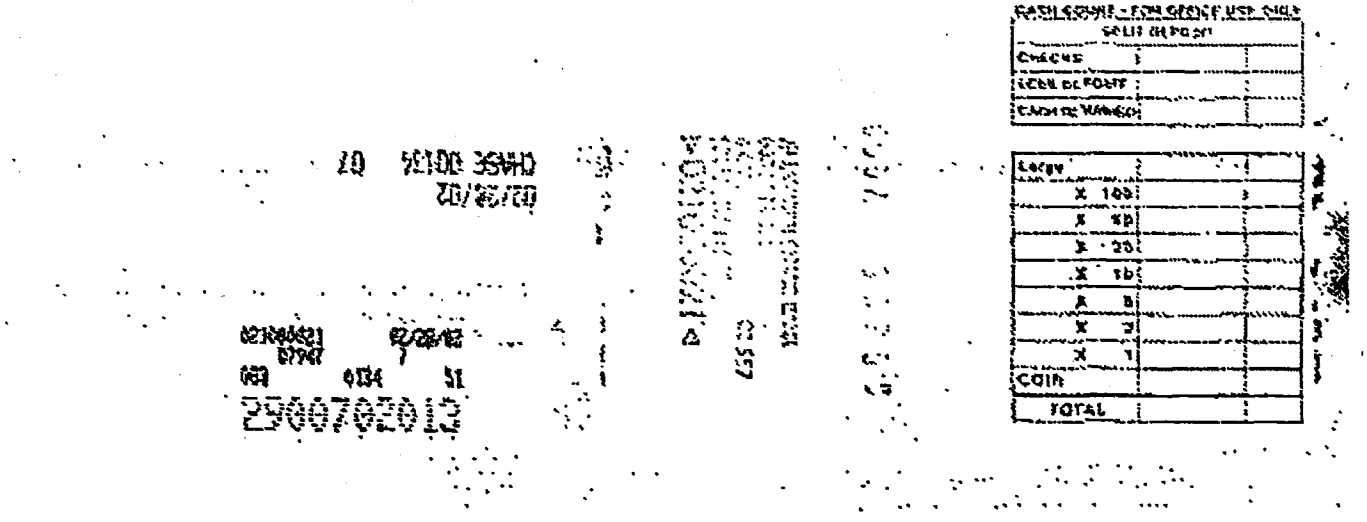


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053479208 Posting date 25-FEB-02

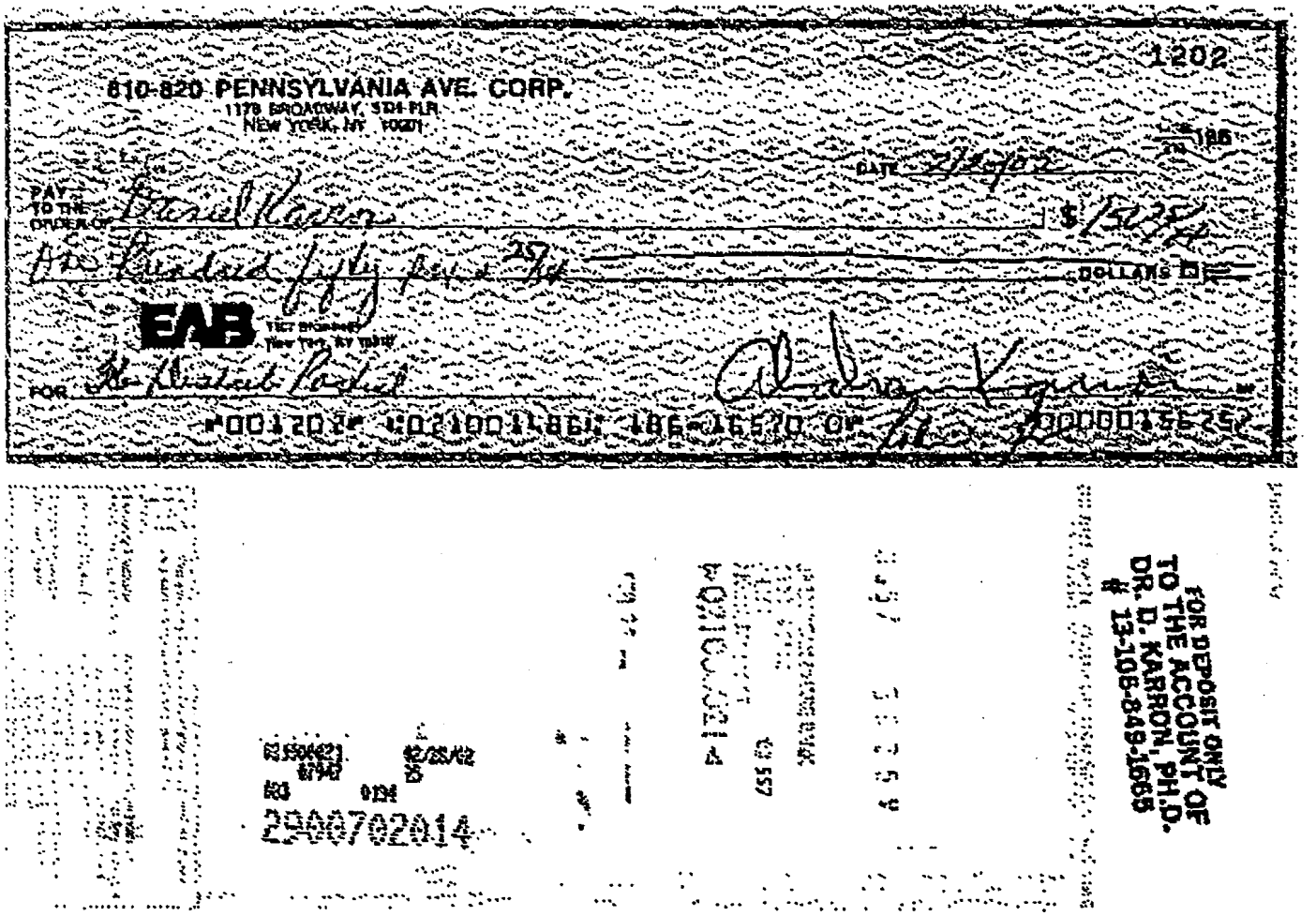


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029702013 Posting date 28-FEB-02

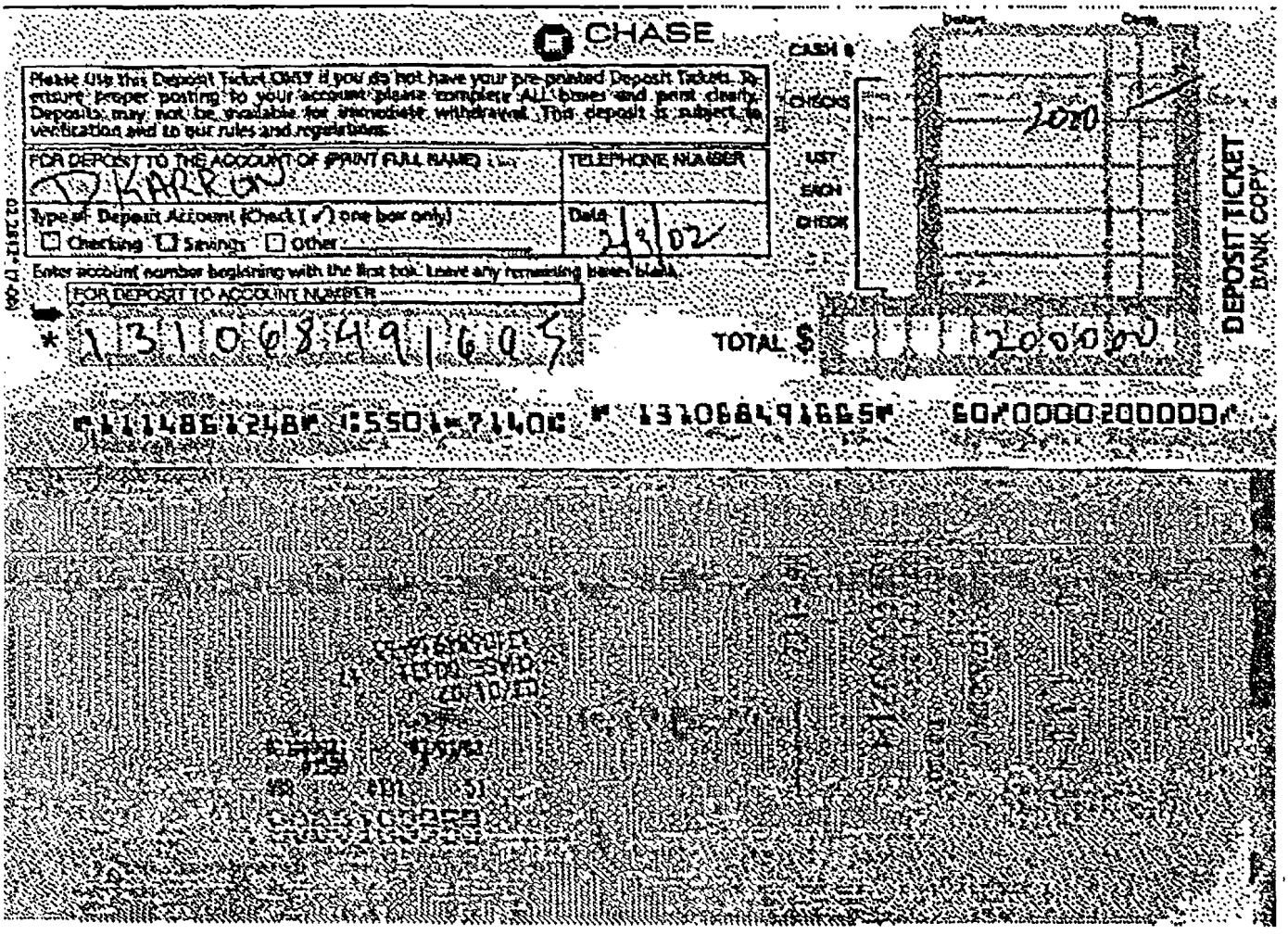




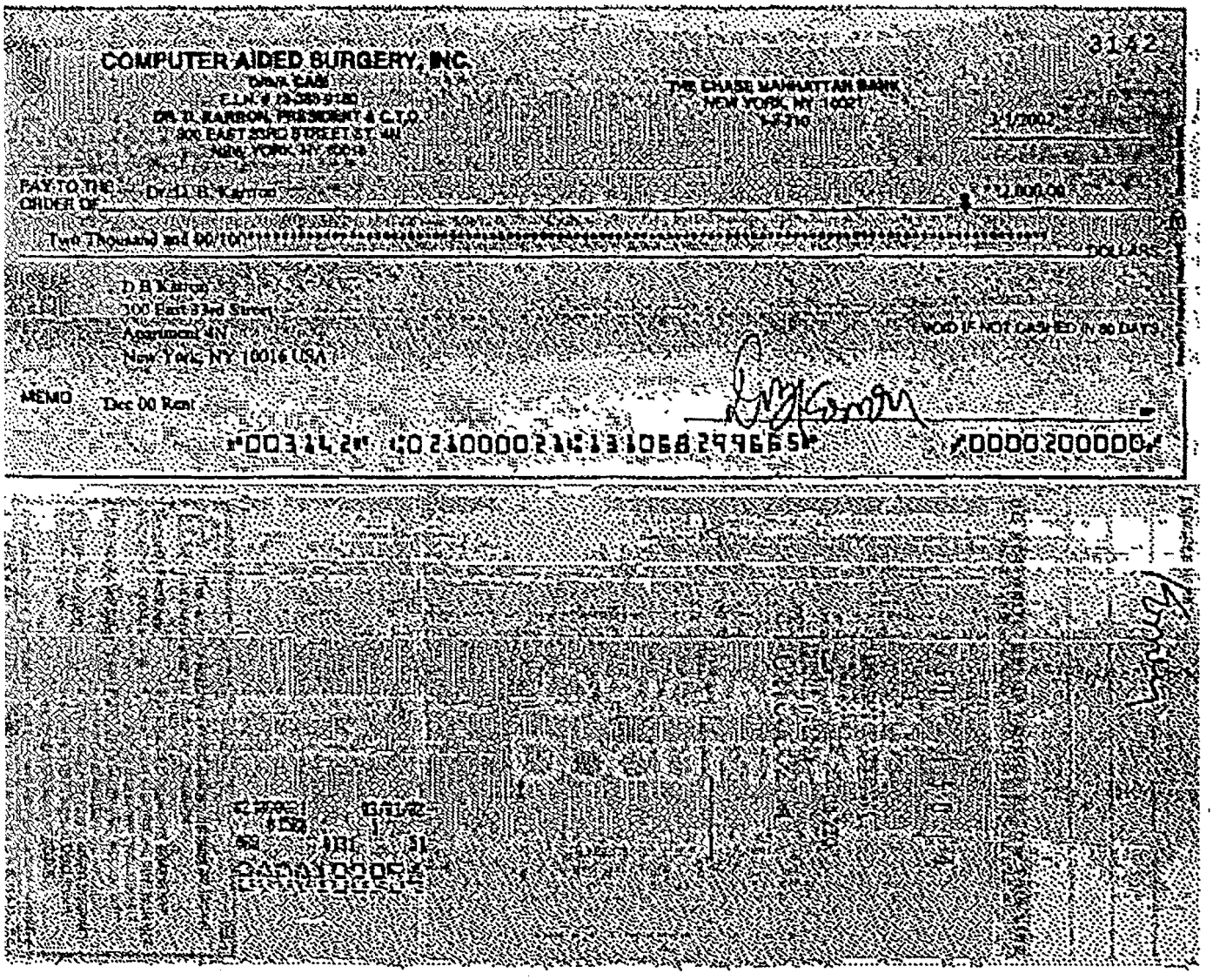
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029702014 Posting date 28-FEB-02



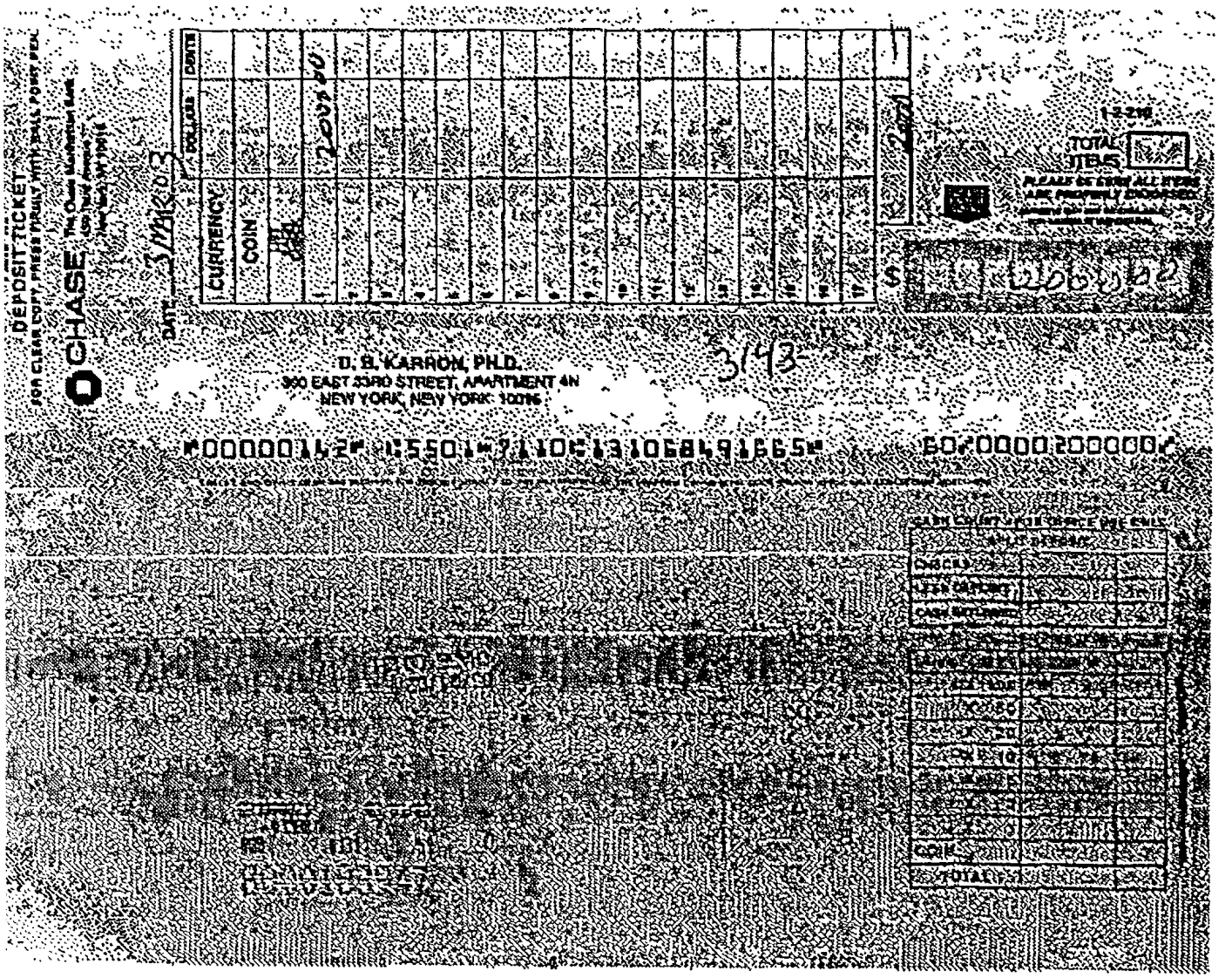
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183953 Posting date 01-MAR-02



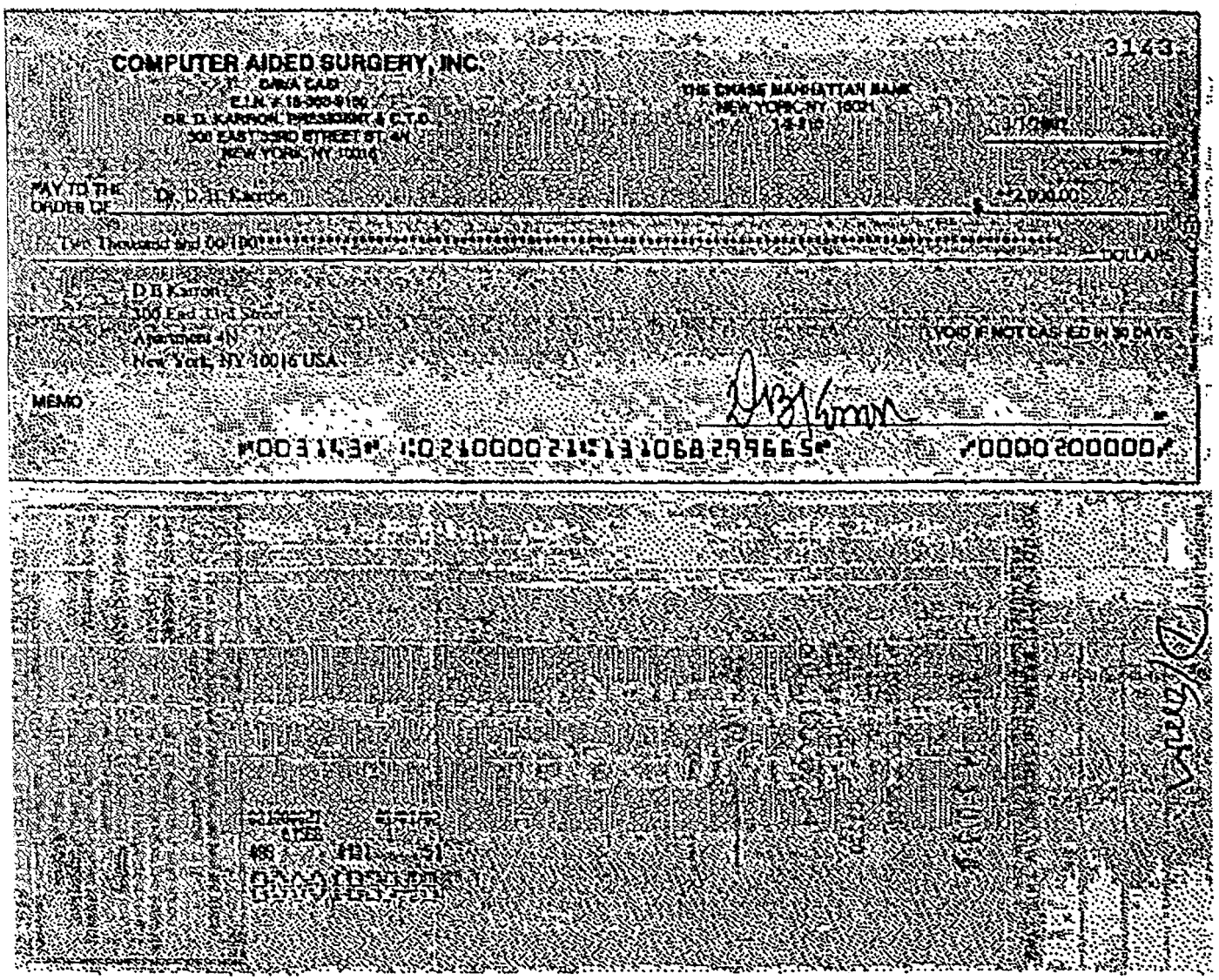
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183954 Posting date 01-MAR-02


COMPUTER AIDED SURGERY, INC.
3142
THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
3-1/2002
PAY TO THE ORDER OF
$2,800.00
Two Thousand and 00/100
DOLLARS
D B Kattan
300 East 33rd Street
Apartment 4N
New York, NY 10016 USA
VOID IF NOT CASHED IN 90 DAYS
MEMO Dec 00 Rent
0000200000

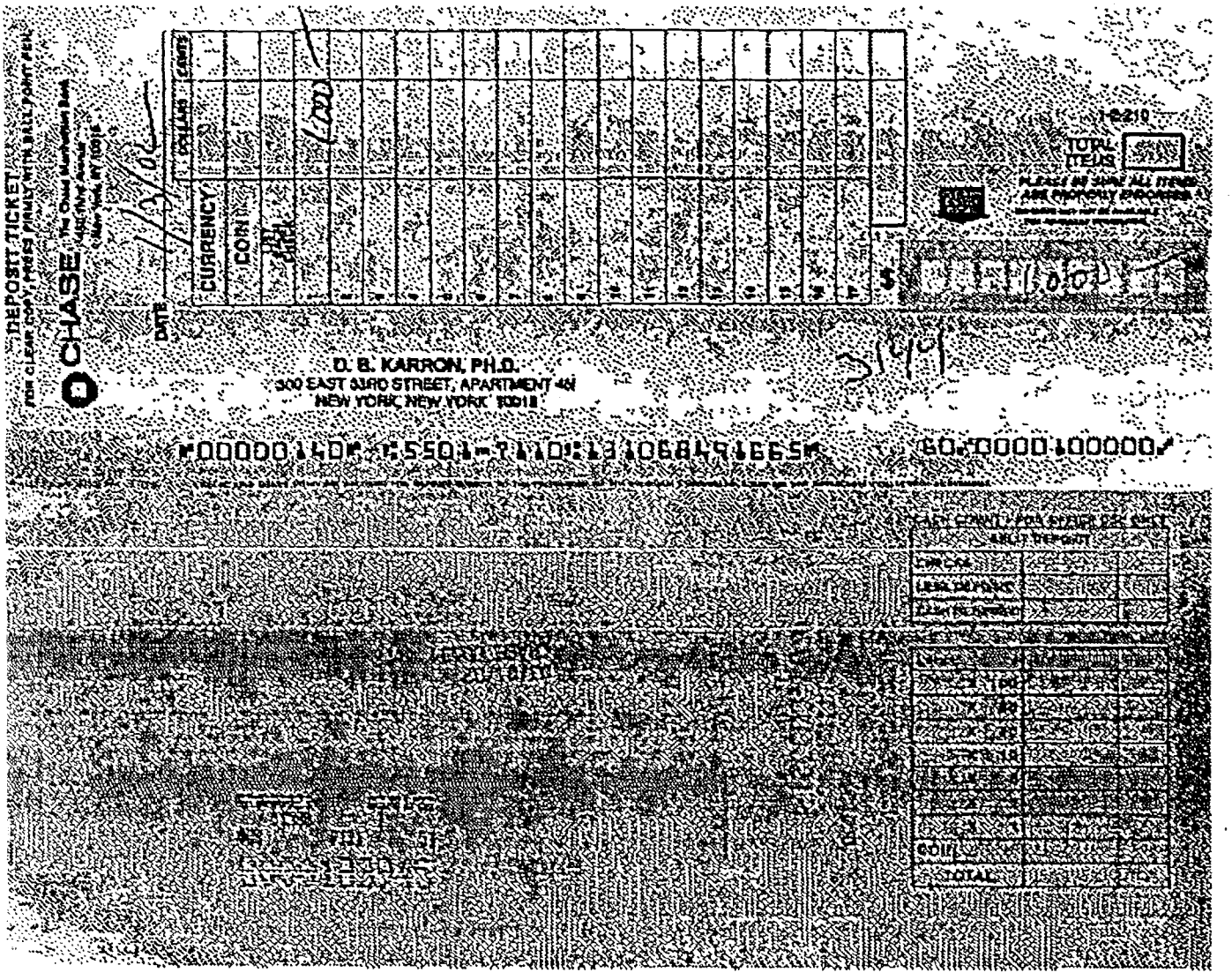
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183947 Posting date 01-MAR-02



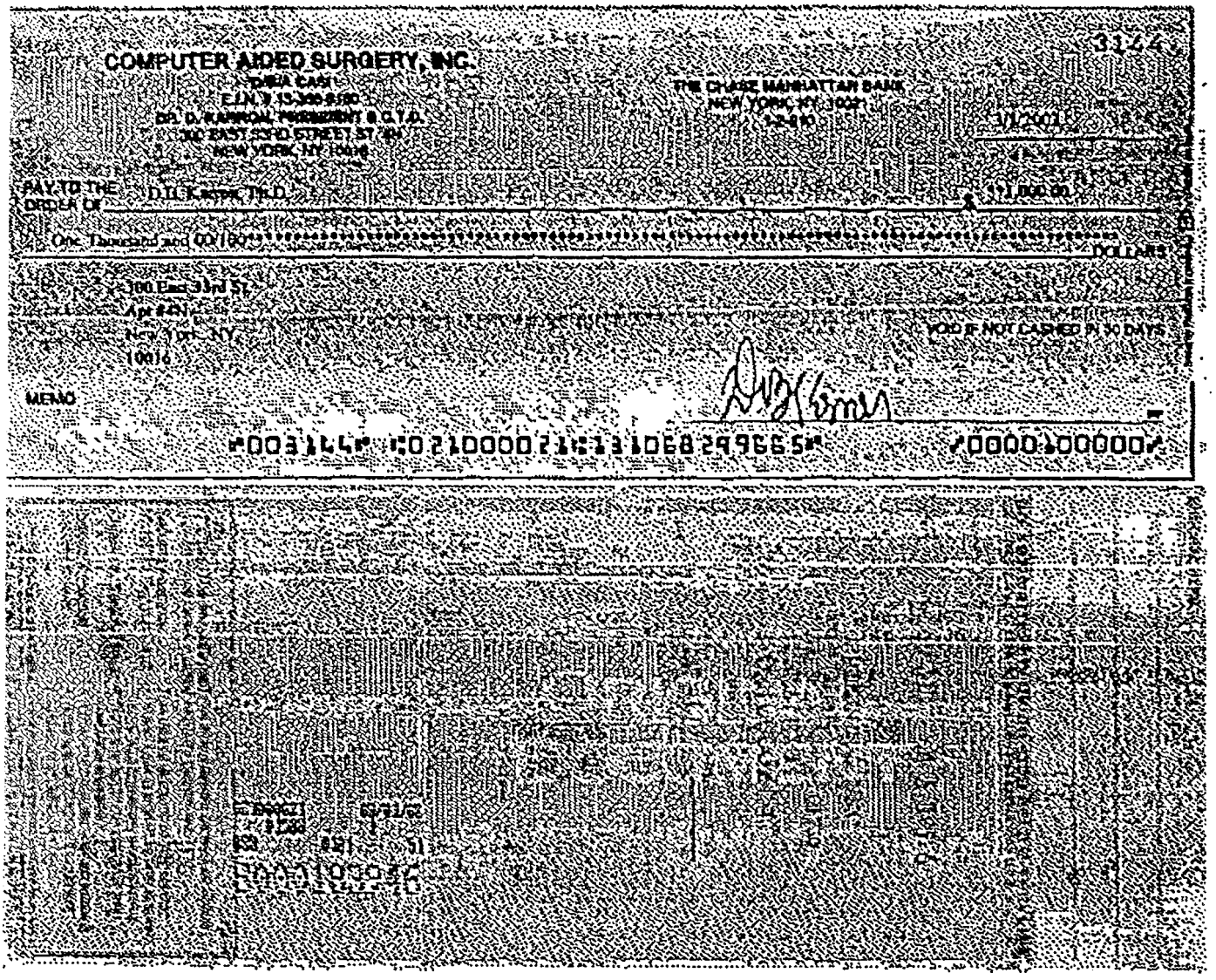
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183948 Posting date 01-MAR-02



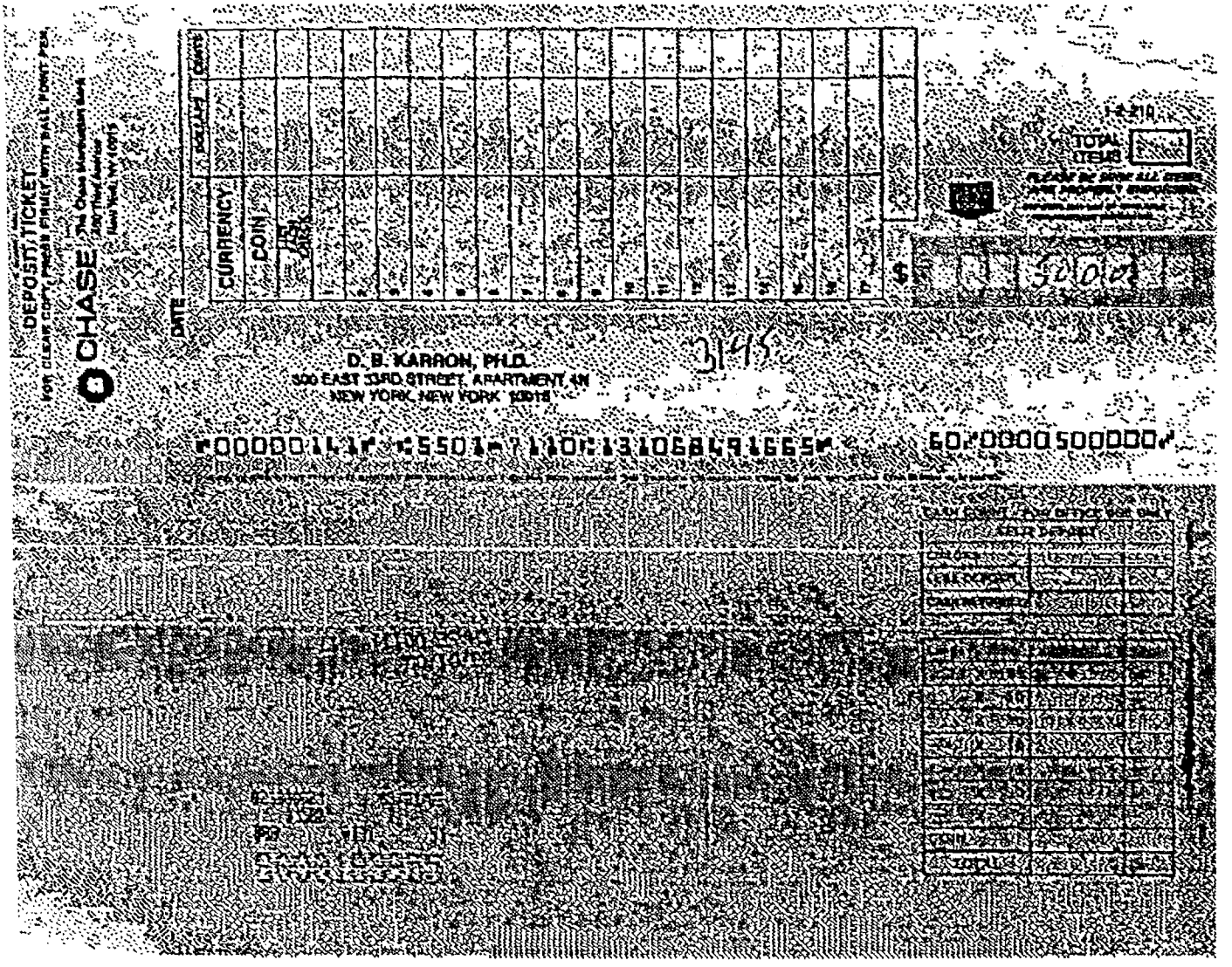
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183945 Posting date 01-MAR-02



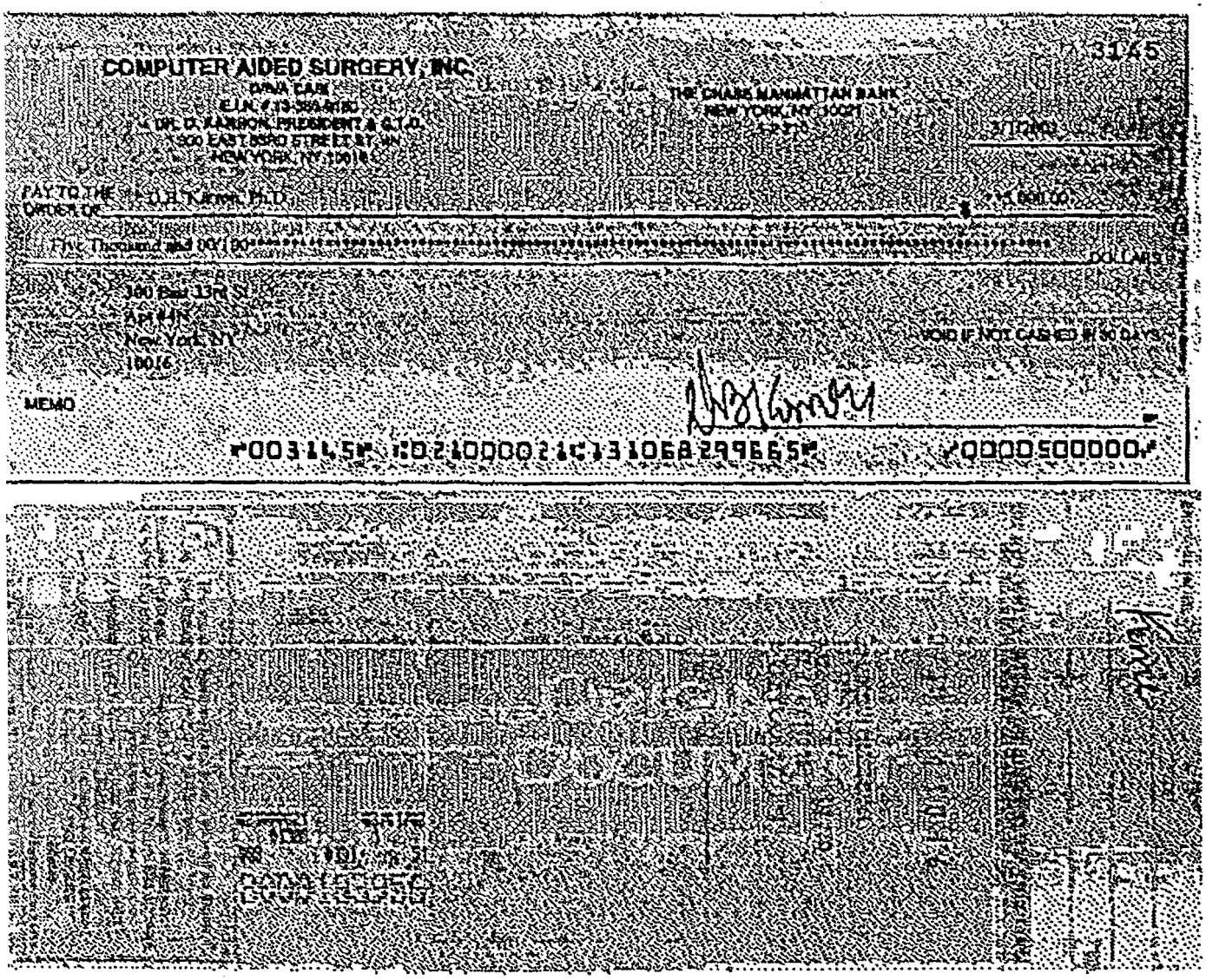
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183946 Posting date 01-MAR-02



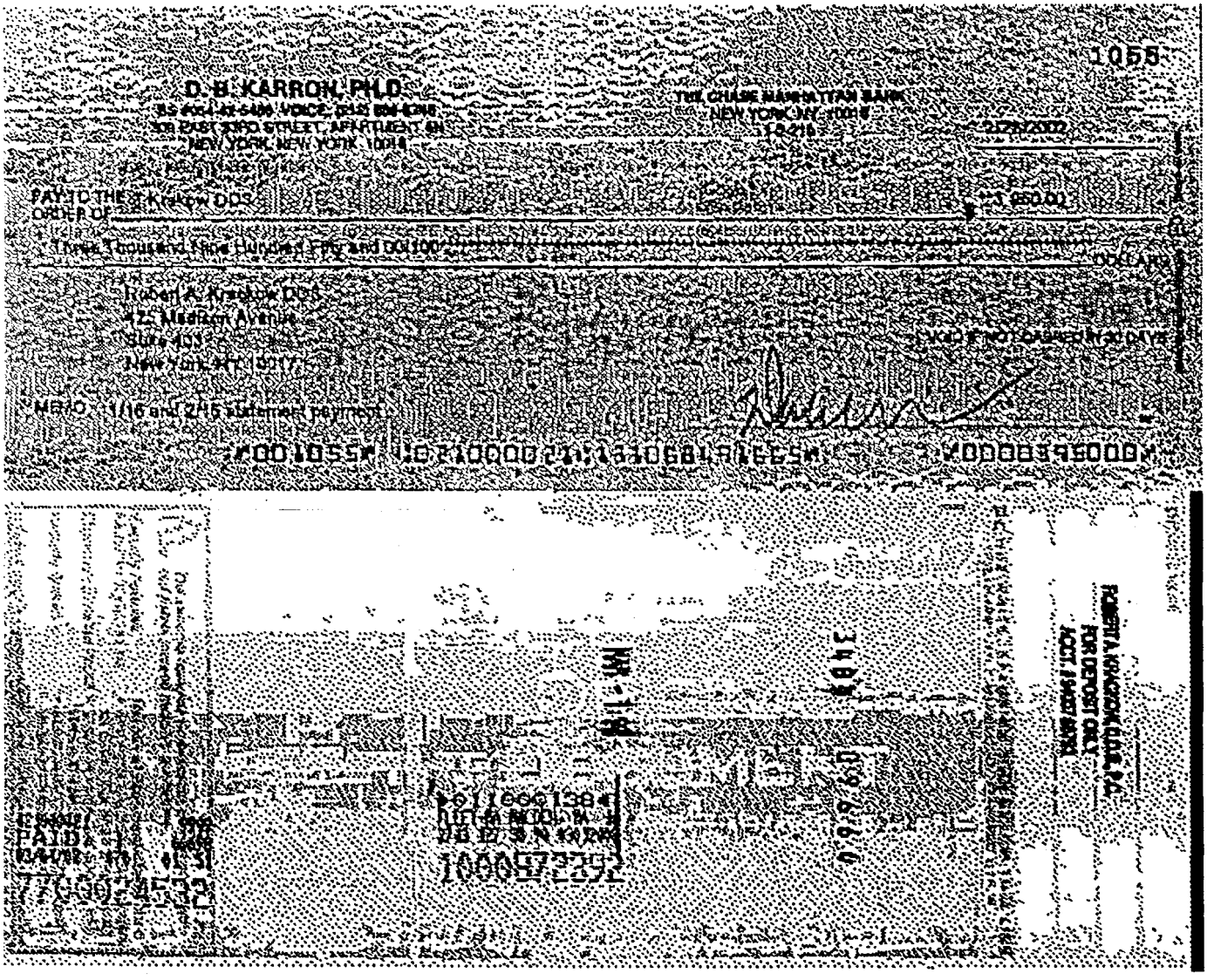
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183955 Posting date 01-MAR-02



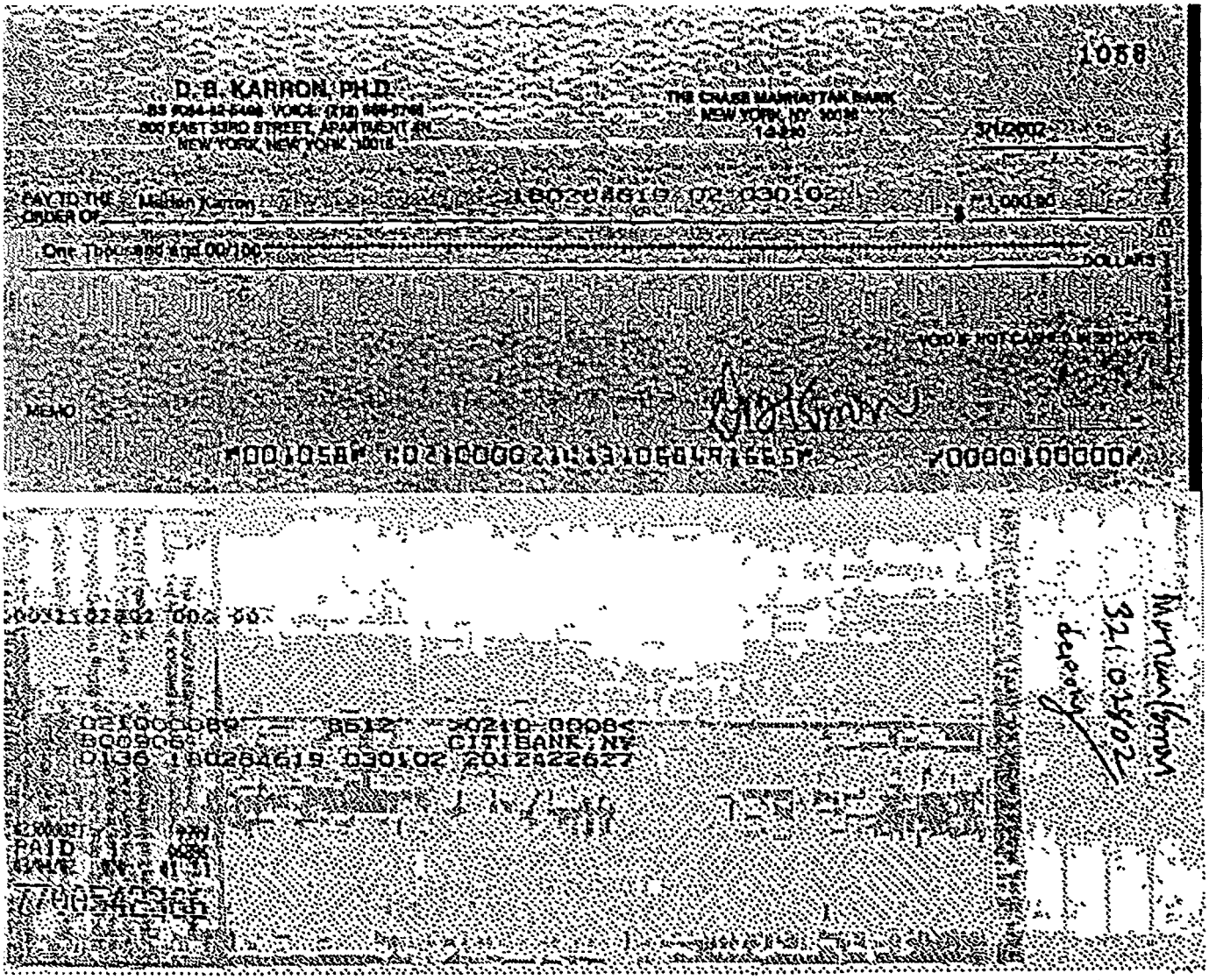
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080183956 Posting date 01-MAR-02



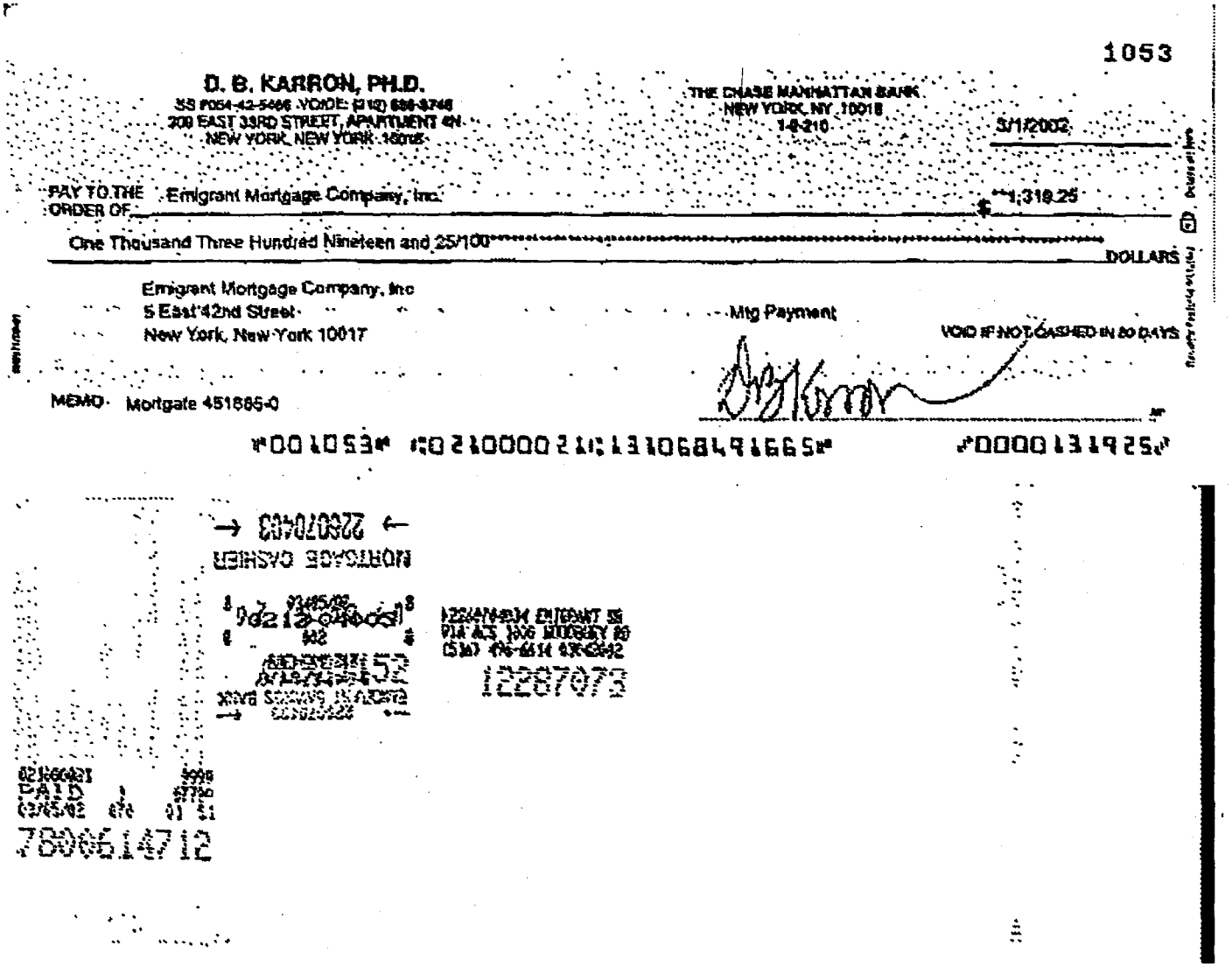
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077024532 Posting date 04-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077542366 Posting date 04-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078614712 Posting date 05-MAR-02



1053

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 686-9748
209 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-8-210

3/1/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **1,319.25

One Thousand Three Hundred Nineteen and 25/100********** DOLLARS

Emigrant Mortgage Company, Inc
5 East 42nd Street
New York, New York 10017

Mtg Payment

VOID IF NOT CASHED IN 90 DAYS

MEMO Mortgate 451685-0

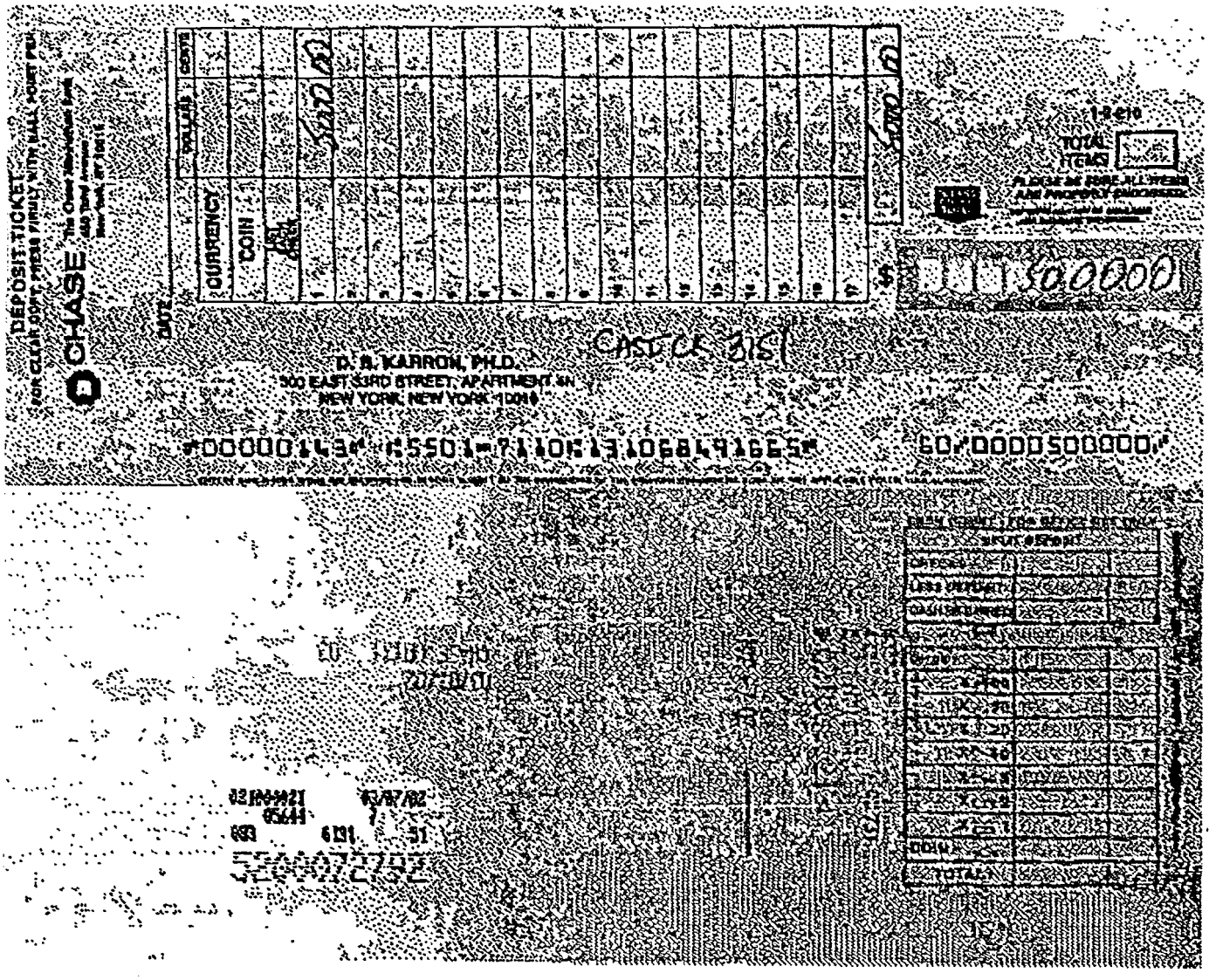
⑈001053⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈0000131925⑈

→ 22607063 ←
MORTGAGE CASHIER

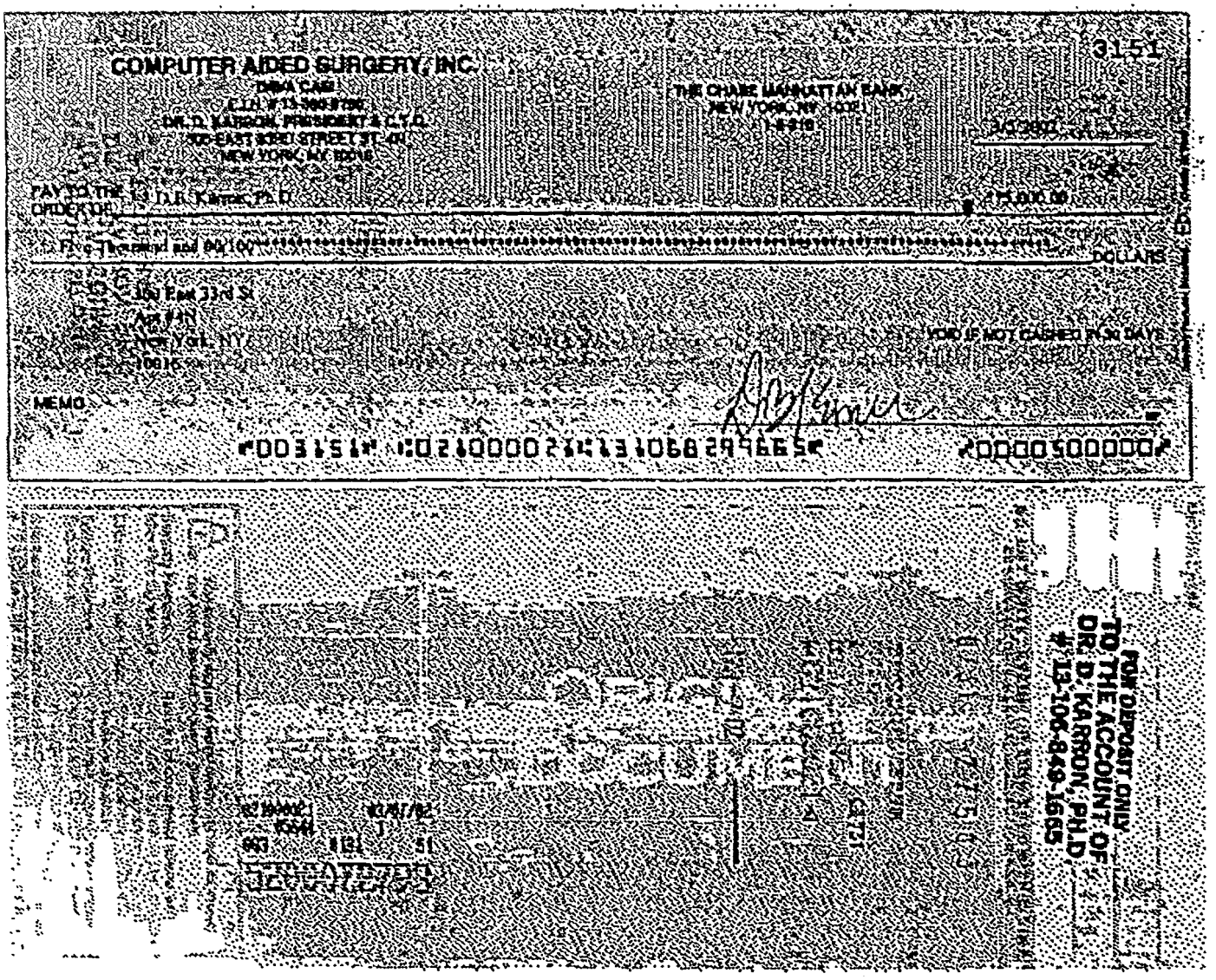
12287073

021000021
PAID
03/05/02
78061471 2

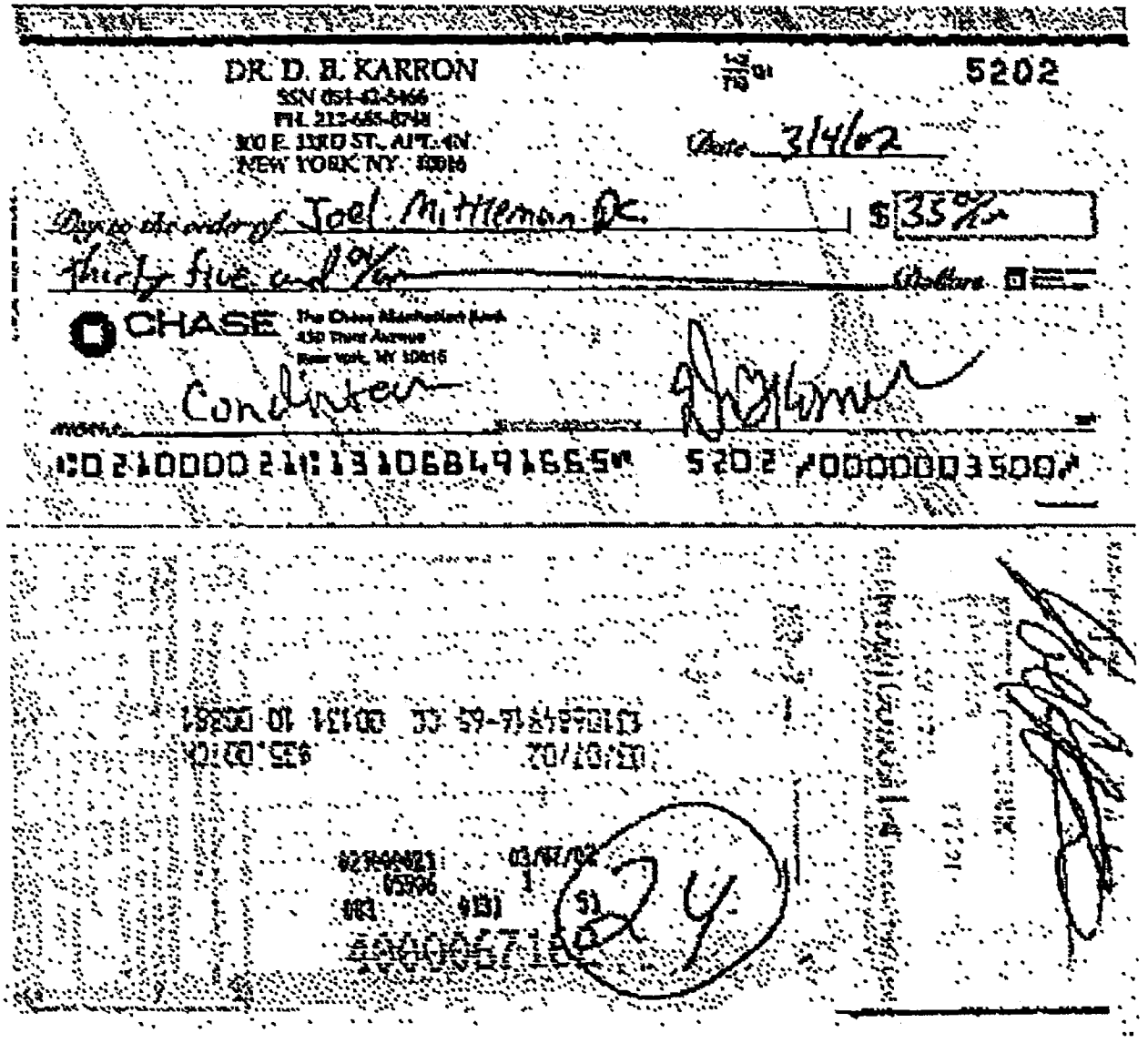
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052072792 Posting date 07-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052072793 Posting date 07-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040067162 Posting date 07-MAR-02



DR. D. E. KARRON
SSN 051-42-5466
TEL 212-685-8748
320 E. 13TH ST., APT. 4N
NEW YORK NY 10003

5202

Date 3/4/02

Pay to the order of Joel Mittleman M.D. $ 35 0/0

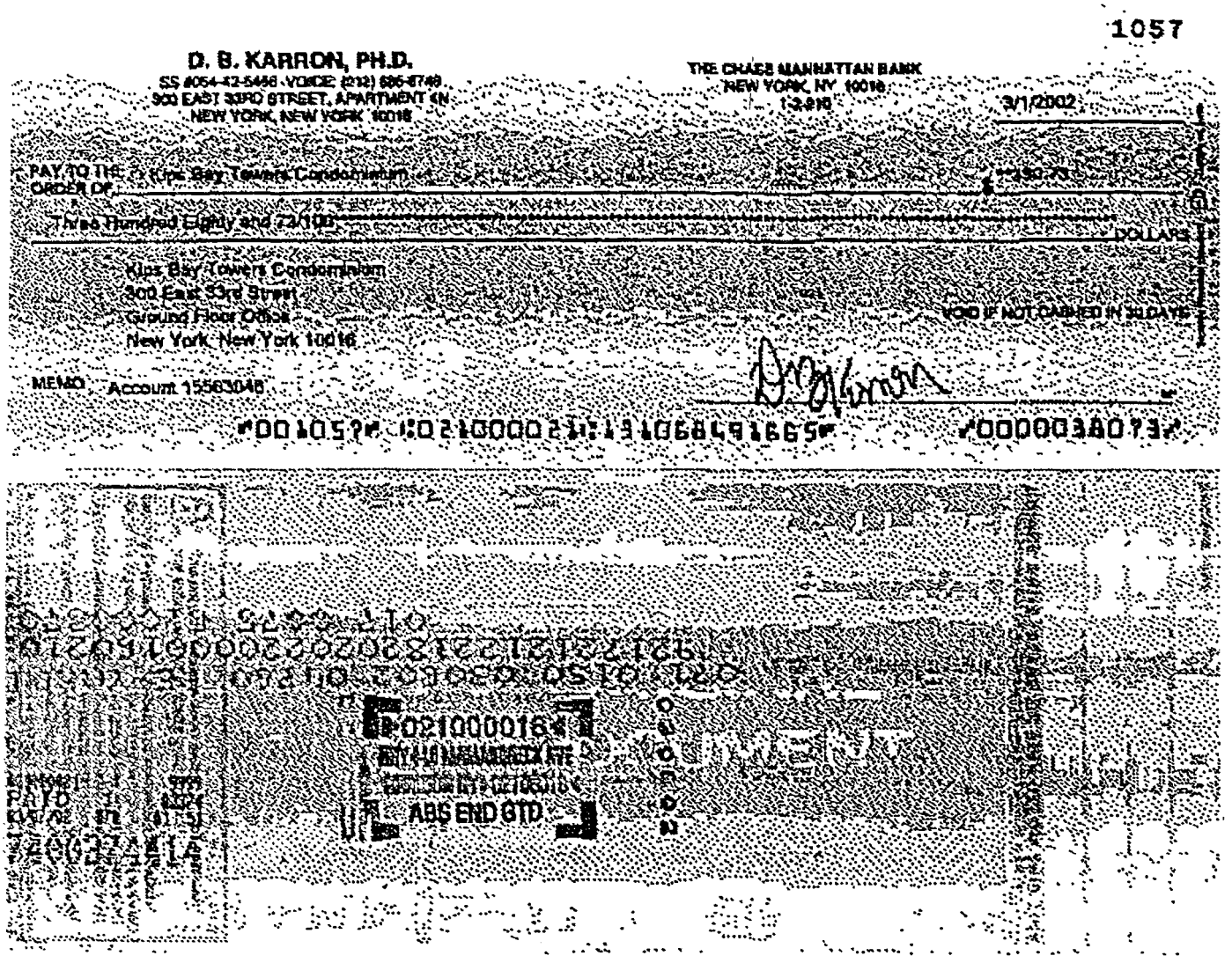
thirty five and 0/0 Dollars

CHASE The Chase Manhattan Bank 410 Park Avenue New York, NY 10022

Condition

⑆021000021⑆ 13106849166⑈ 5202 ⑈0000003500⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074374414 Posting date 07-MAR-02



1057

D. B. KARRON, PH.D.
SS #054-42-5456 VOICE: (212) 696-6749
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-910

3/1/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ 380.73

Three Hundred Eighty and 73/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

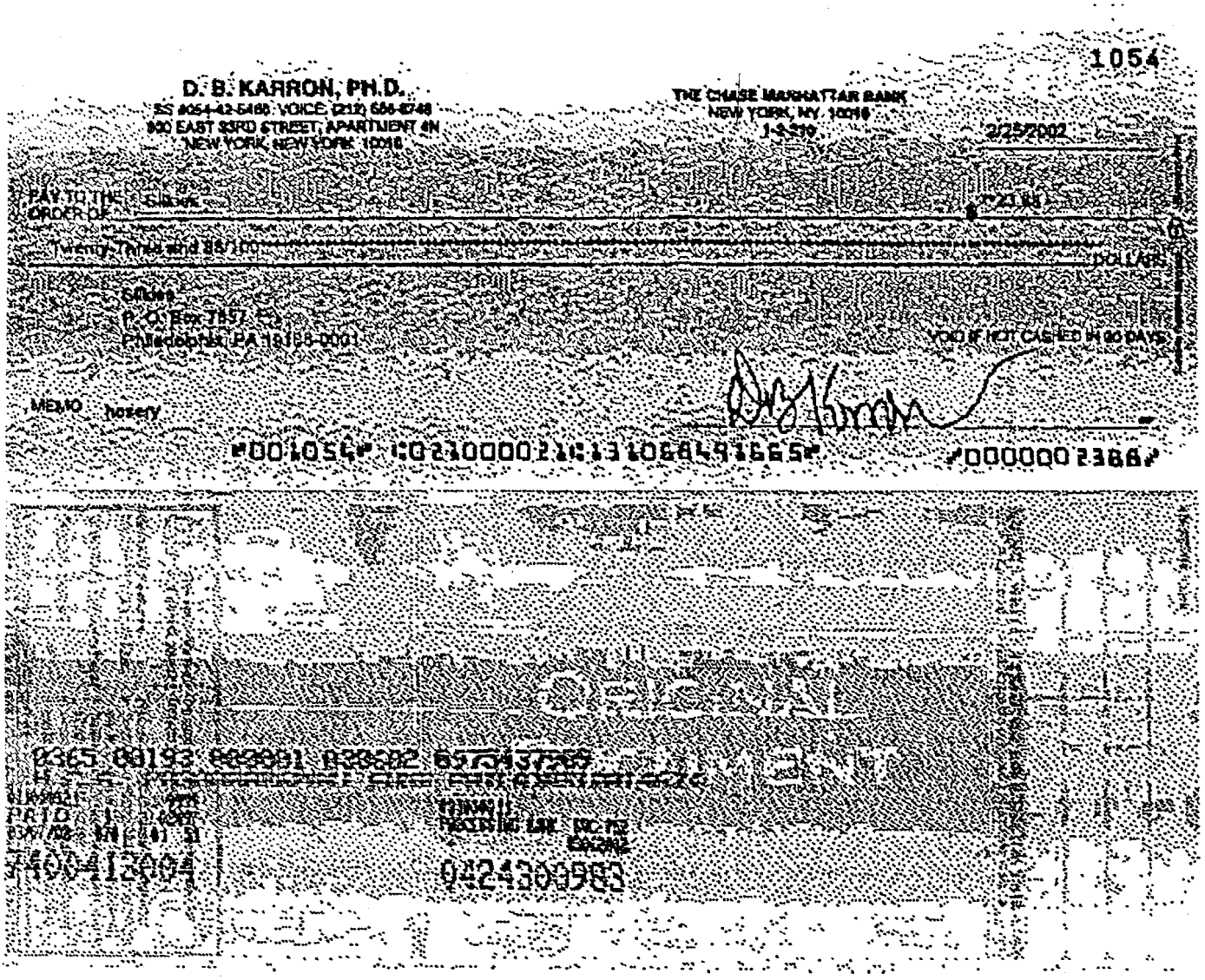
VOID IF NOT CASHED IN 30 DAYS

MEMO Account 15563048

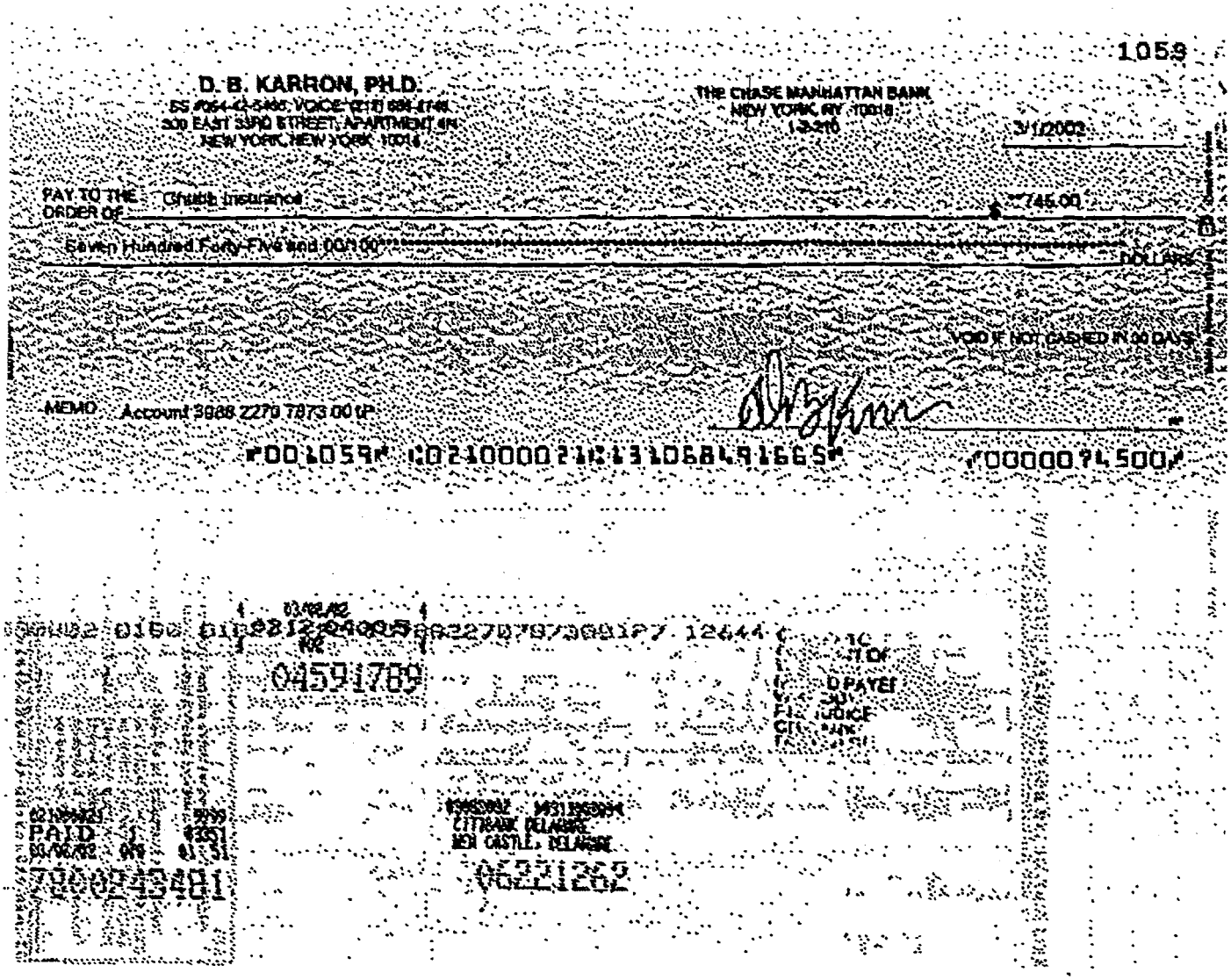
⑈001057⑈ ⑆021000021⑆ 910684916655 ⑈0000038073⑈

ABSENDGTD

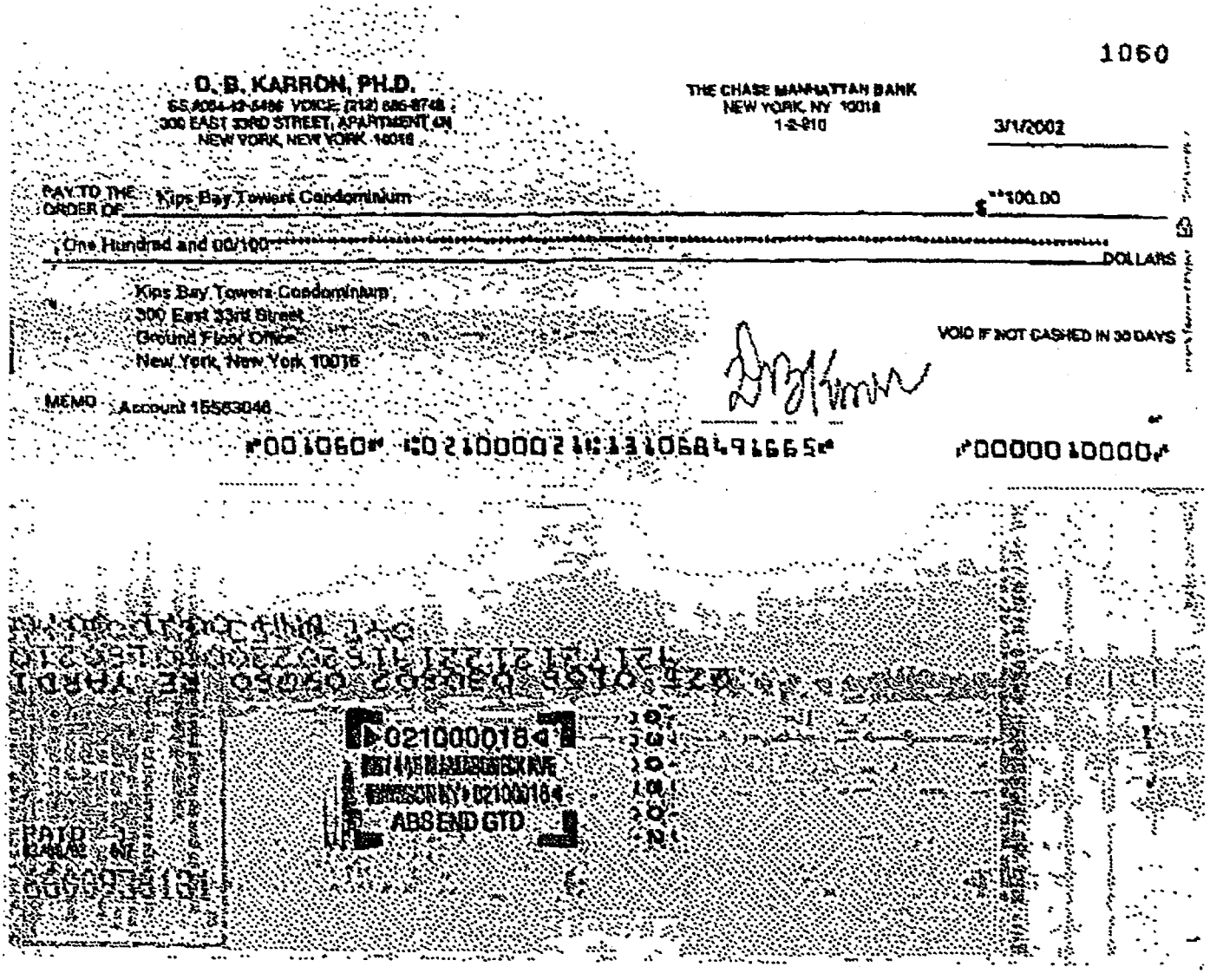
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074413004 Posting date 07-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078243481 Posting date 08-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012126806 Posting date 08-MAR-02



1060

O. B. KARRON, PH.D.
65-4084-12-5486 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 6N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

3/1/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **100.00

One Hundred and 00/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

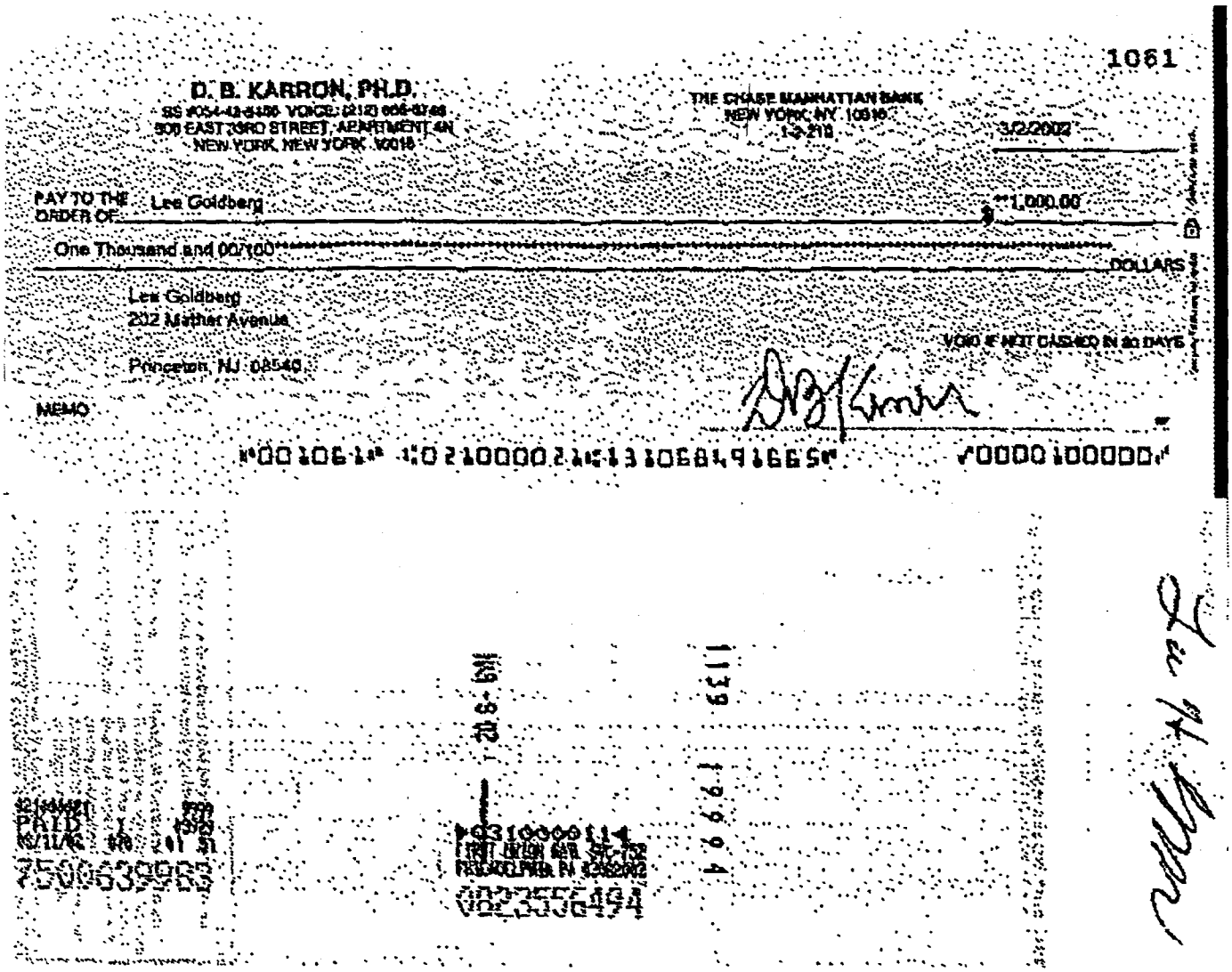
VOID IF NOT CASHED IN 30 DAYS

MEMO Account 15563046

⑈001060⑈ ⑆021000021⑆ 13106849665⑈ ⑈00000 10000⑈

⑆021000018⑆ 10
ABSENDGTD 20
N

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075639983 Posting date 11-MAR-02



1061

D. B. KARRON, PH.D.
SS #054-42-8186 VOICE: (212) 606-0748
500 EAST 77RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

3/2/2002

PAY TO THE ORDER OF Lee Goldberg **1,000.00

One Thousand and 00/100****** DOLLARS

Lee Goldberg
202 Mather Avenue
Princeton, NJ 08540

VOID IF NOT CASHED IN 90 DAYS

MEMO

D. B. Karron

⑈001061⑈ ⑆021000021⑆ 313068491665⑈ ⑈0000100000⑈

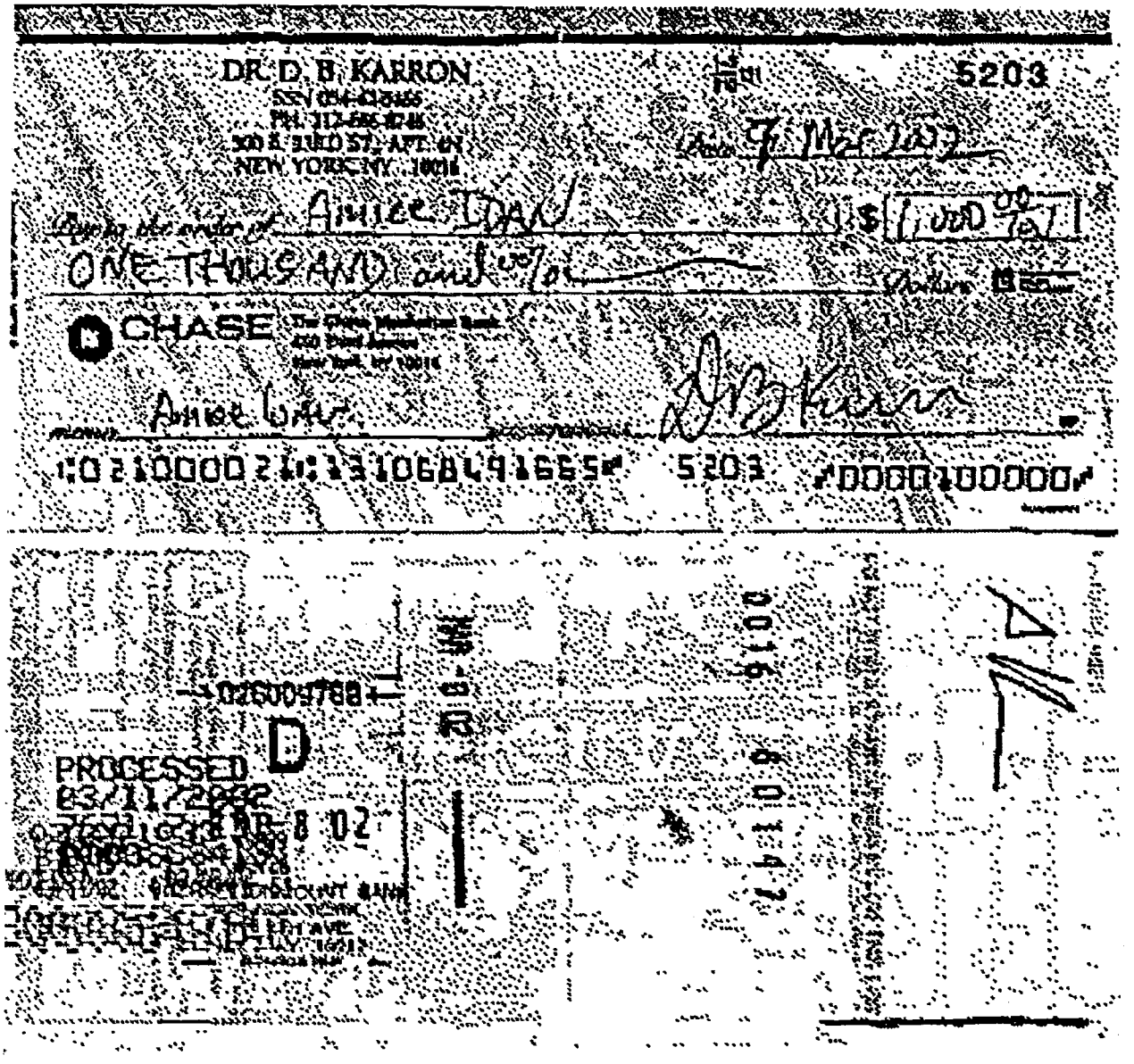
PAID
3/1/02

750053983

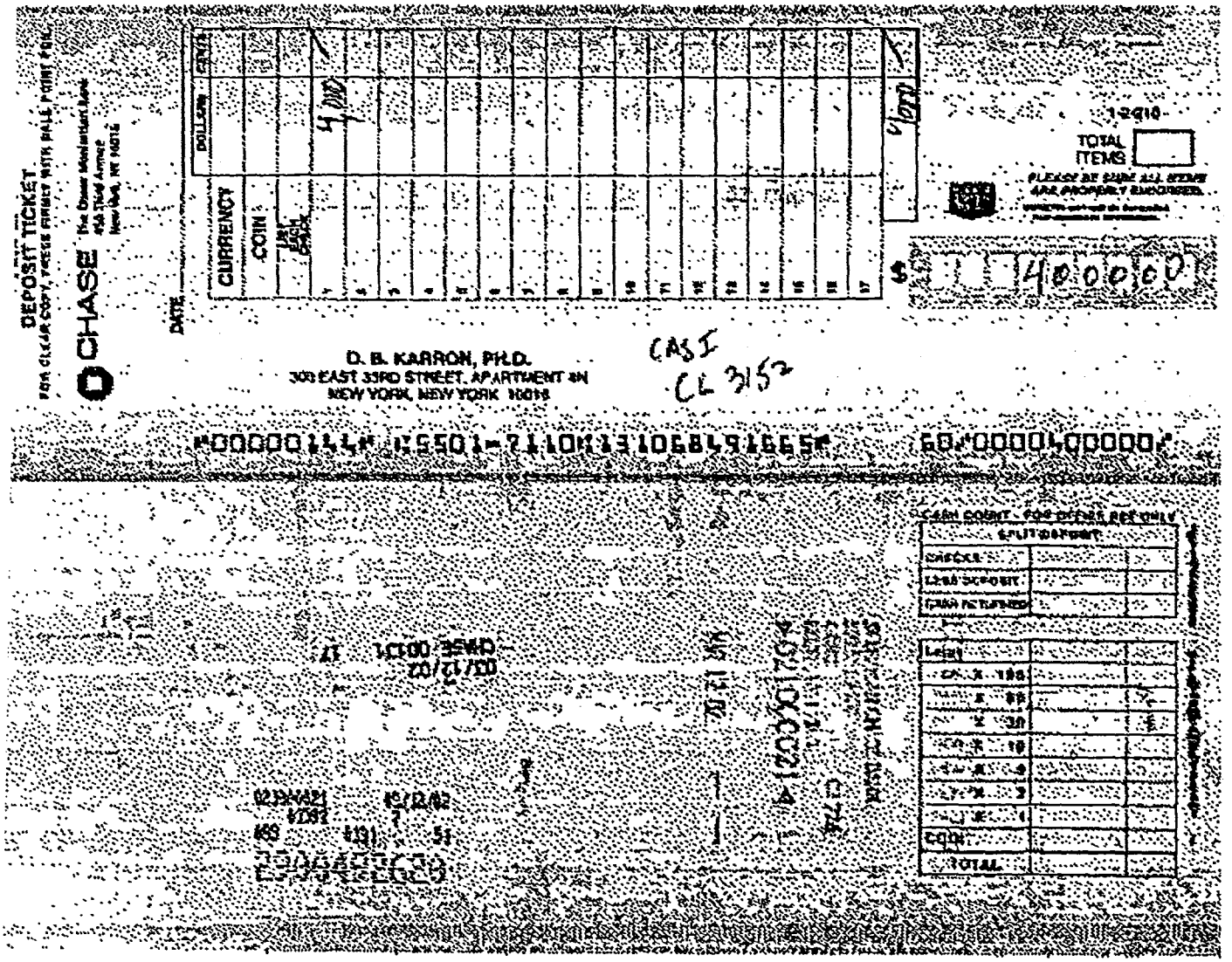
⑆031000011⑆
⑆023554⑆

Lee Goldberg

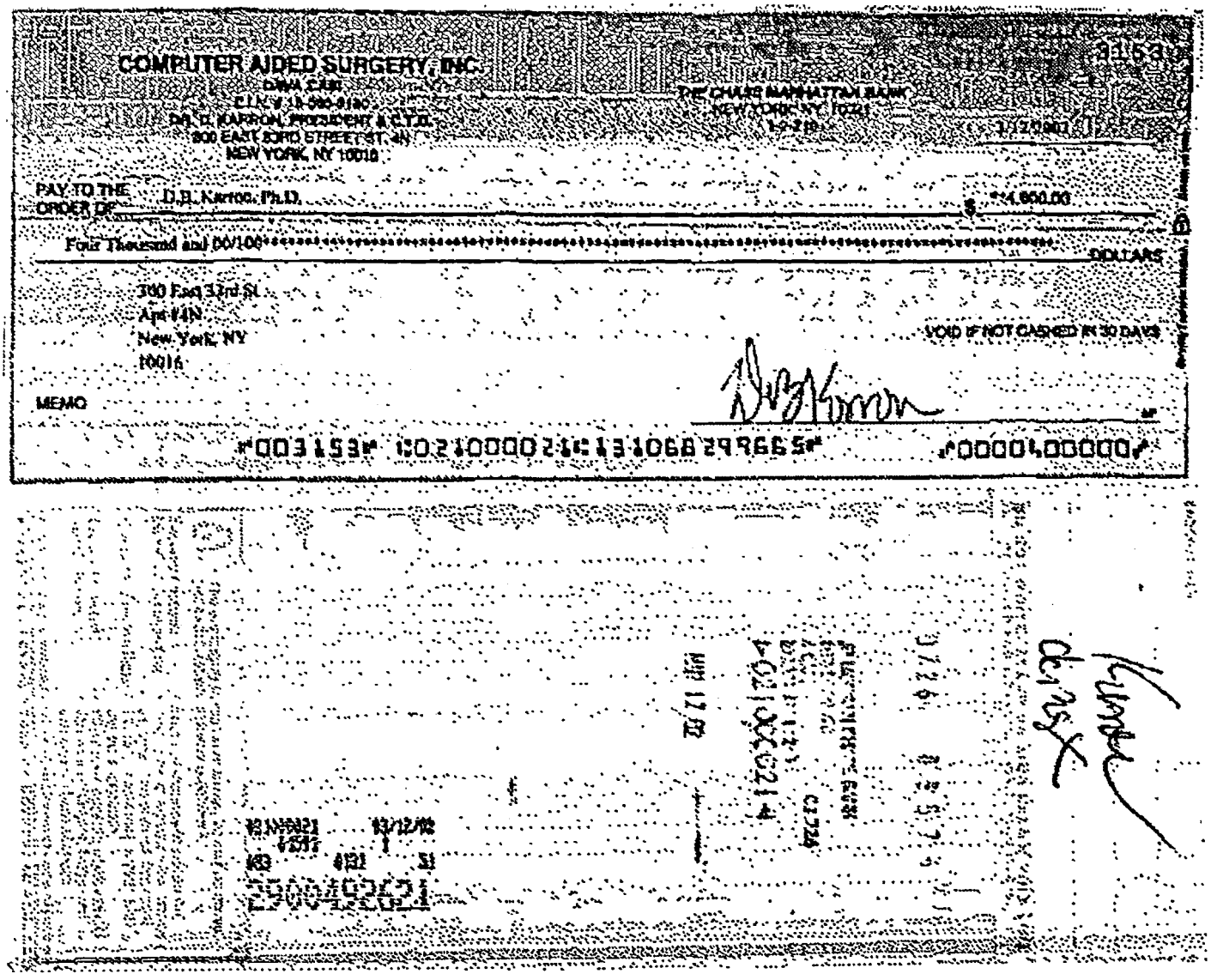
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075543148 Posting date 11-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029492620 Posting date 12-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029492621 Posting date 12-MAR-02



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 18

CHASE *ONLINE*℠

It's now easier than ever to take control of your finances with the *new* Chase Online. And, it's FREE.*

- Pay bills with a click.
- Transfer money in a flash.
- Get instant access to your Chase accounts.

Experience the new Chase Online today.
For a demo or to sign up visit:
www.chase.com/click

* Fees apply for the optional wire transfer service.

Summary of Accounts

	Checking and Savings	Account Number	Opening Balance	Ending Balance
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 3,990.04	$ 1,395.84
	Select High Yield Savings	131-6062954-01	$ 3,008.78	$ 5,011.44
	Total		**$ 6,998.82**	**$ 6,407.28**

		Account Number	As of	Available Credit	Balance Owed
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	04/10	$ 608.00	$ 3,392.00
	Total			**$ 608.00**	**$ 3,392.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

UPGRADE TO A MORE REWARDING WAY TO PAY!

Get the CHASE BANKING CARD with LEISURE REWARDS(SM) and every purchase you make or bill you pay using the Card earns points. Redeem your points for dozens of exciting rewards like spa certificates, airline tickets and more!

Upgrade today and you'll receive 1,000 bonus points! To upgrade, call ServiceLine at 935-9935 (NY area and Rochester). Outside of this area, call 800-935-9935. In Houston, call 713-216-7000 and request your current Banking Card to be upgraded to Leisure Rewards. $30 annual fee applies; FREE for joint cardholders!

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 3,990.04	Average Balance	$ 1,892.10
Deposits and Credits	$ 21,617.25	Interest Earned for 29 Day(s)	$ 0.61
Checks, Withdrawals and Debits	$ 24,211.45	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 1,395.84**	Interest Credited in 2002	$ 1.87
		Interest Rate(s):	03/13 to 04/10 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
03/15	Deposit	$ 25.00
03/15	Deposit	$ 25.00
03/19	Online Bnkg Trnsf Fr Sav # 131-6062954-01 000273	$ 1,000.00
03/25	Deposit	$ 2,000.00
03/26	Deposit	$ 156.25
03/27	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 3,240.65
03/28	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 90.89
03/28	Photocopy Fee Adjustment	$ 20.00
03/29	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 40.00
04/01	Deposit	$ 13,000.00
04/01	Deposit	$ 2,000.00
04/10	Deposit	$ 18.85
04/10	Interest Credit	$ 0.61
Total		**$ 21,617.25**

Withdrawals and Debits

Date	*Description*	*Amount*
03/13	ATM Transfer To Sav # 131-6062954-01 On 03/13 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008354	$ 1,000.00
03/13	ATM Transfer To Sav # 131-6062954-01 On 03/13 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008355	$ 1,000.00
03/13	ATM Payment To PC # 7671-1310-1117-9120 On 03/13 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008357	$ 1,017.64
03/13	ATM Payment To M/C # 5263-2710-0928-1872 On 03/13 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008358	$ 100.00
03/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
03/14	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 100.81
03/15	ATM Withdrawal On 03/15 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 004352	$ 60.00

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

(continued)

Withdrawals and Debits

Date	Description	Amount
03/16	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 500.00
03/29	ATM Withdrawal On 03/29 450 Third Ave, NY, NY (00131/01) Card # 5113 7900 3276 7377; Serial # 002458	$ 60.00
04/01	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 3,758.56
04/01	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 3,371.54
04/02	Photocopy Fee-Statement	$ 12.00
04/04	Online Bnkg Trnsf To Sav # 131-6062954-01 000270	$ 1,000.00
04/08	ATM Withdrawal On 04/06 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 003660	$ 60.00
04/10	ATM Payment To M/C # 5263-2710-0928-1872 On 04/09 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 000214	$ 100.00
04/10	ATM Withdrawal On 04/09 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 000209	$ 60.00
Total		**$ 12,230.55**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1018	04/09	$ 200.00	1067	04/04	$ 883.54	5204*	03/20	$ 120.00
1062*	03/20	$ 616.09	1068	04/08	$ 380.73	5205	03/18	$ 360.00
1063	03/28	$ 90.89	1069	04/04	$ 118.00	5206	04/01	$ 20.00
1064	03/27	$ 22.40	1071*	04/08	$ 1,000.00	5207	04/01	$ 150.00
1065	03/27	$ 5,500.00	1072	04/10	$ 985.00	5208	04/01	$ 55.00
1066	04/04	$ 1,319.25	5198*	03/13	$ 10.00	5209	04/05	$ 150.00

Total (18 checks) **$ 11,980.90**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
03/13	$ 832.40	03/25	$ 2,125.50	04/04	$ 4,312.11
03/14	$ 731.59	03/26	$ 2,281.75	04/05	$ 4,162.11
03/15	$ 721.59	03/27	$ 0.00	04/08	$ 2,721.38
03/16	$ 221.59	03/28	$ 20.00	04/09	$ 2,521.38
03/18	$ 138.41-	03/29	$ 0.00	04/10	$ 1,395.84
03/19	$ 861.59	04/01	$ 7,644.90		
03/20	$ 125.50	04/02	$ 7,632.90		

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

131-6062954-01

DANIEL KARRON

Summary

Opening Balance	$ 3,008.78	Average Balance	$ 4,457.37
Deposits and Credits	$ 3,002.66	Interest Earned for 29 Day(s)	$ 2.66
Checks, Withdrawals and Debits	$ 1,000.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,011.44**	Interest Credited in 2002	$ 7.79
		Interest Rate(s):	03/13 to 04/10 at 0.75%

Deposits and Credits

Date	*Description*	*Amount*
03/13	ATM Transfer From Chk # 131-0684916-65 On 03/13 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008354	$ 1,000.00
03/13	ATM Transfer From Chk # 131-0684916-65 On 03/13 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008355	$ 1,000.00
04/04	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000270	$ 1,000.00
04/10	Interest Credit	$ 2.66
Total		**$ 3,002.66**

Withdrawals and Debits

Date	*Description*	*Amount*
03/19	Online Bnkg Trnsf To Chk # 131-0684916-65 000273	$ 1,000.00
Total		**$ 1,000.00**

Daily Balances

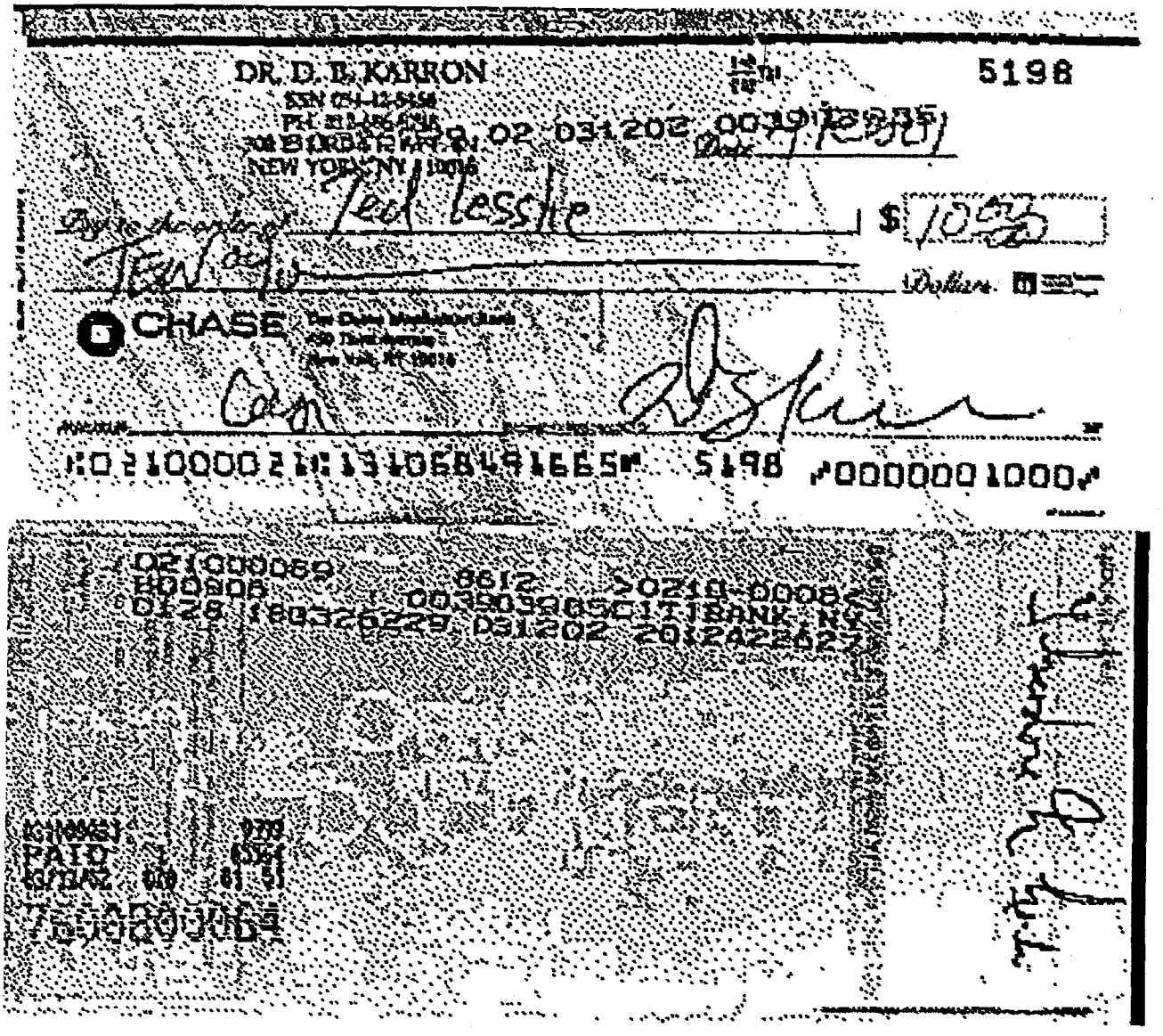
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
03/13	$ 5,008.78	04/04	$ 5,008.78		
03/19	$ 4,008.78	04/10	$ 5,011.44		

Monthly Fee

A $30.00 fee was deducted from your account on 03/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

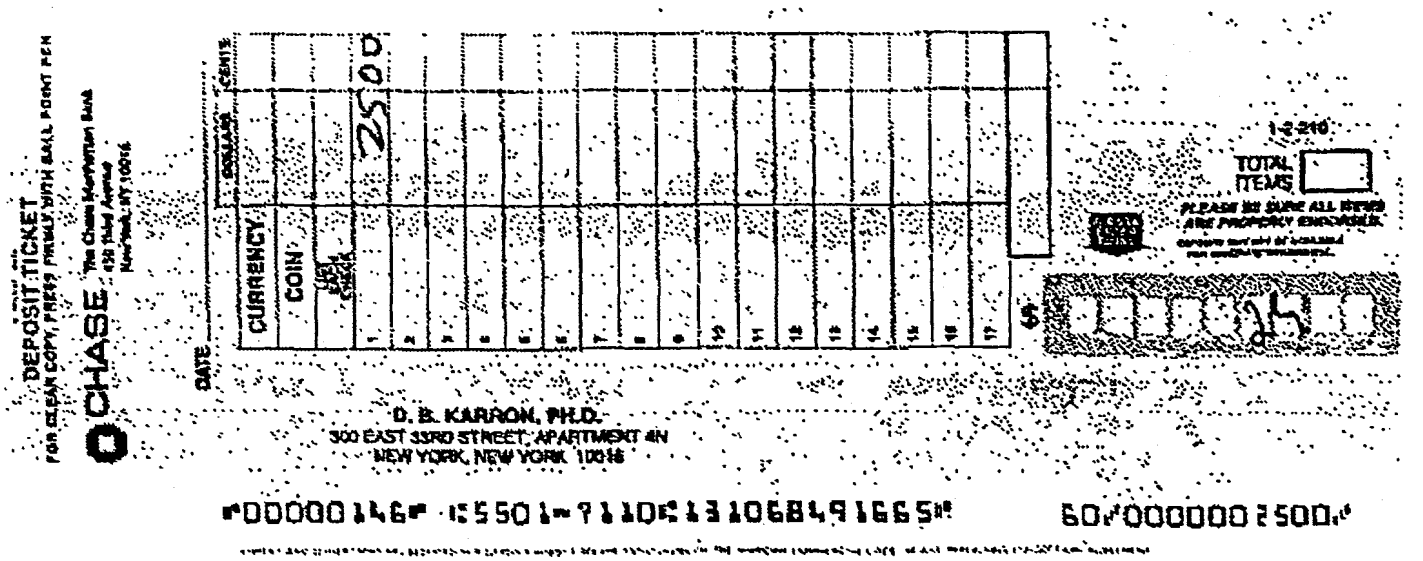
A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $9,741.47. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

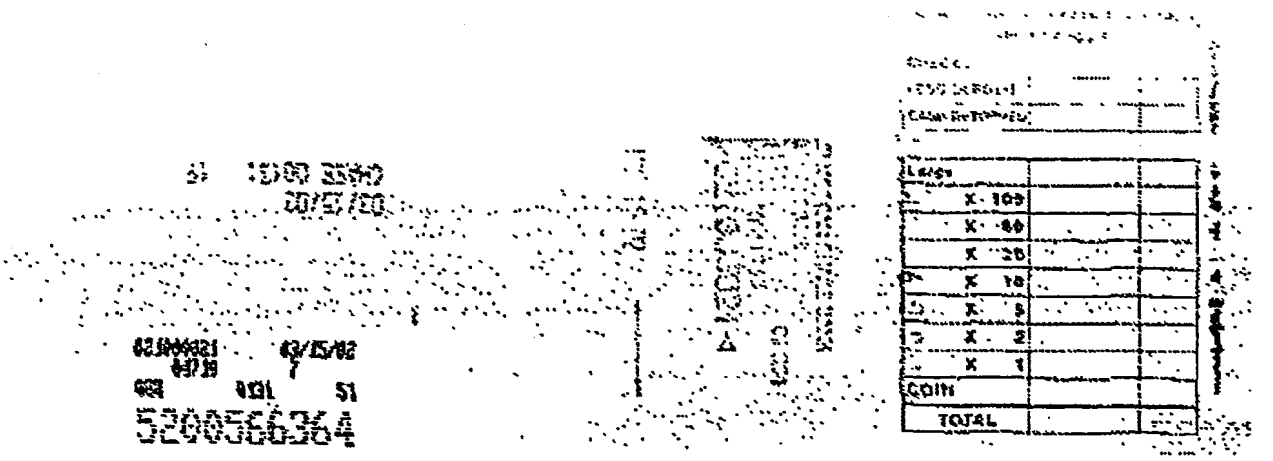
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076800064 Posting date 13-MAR-02



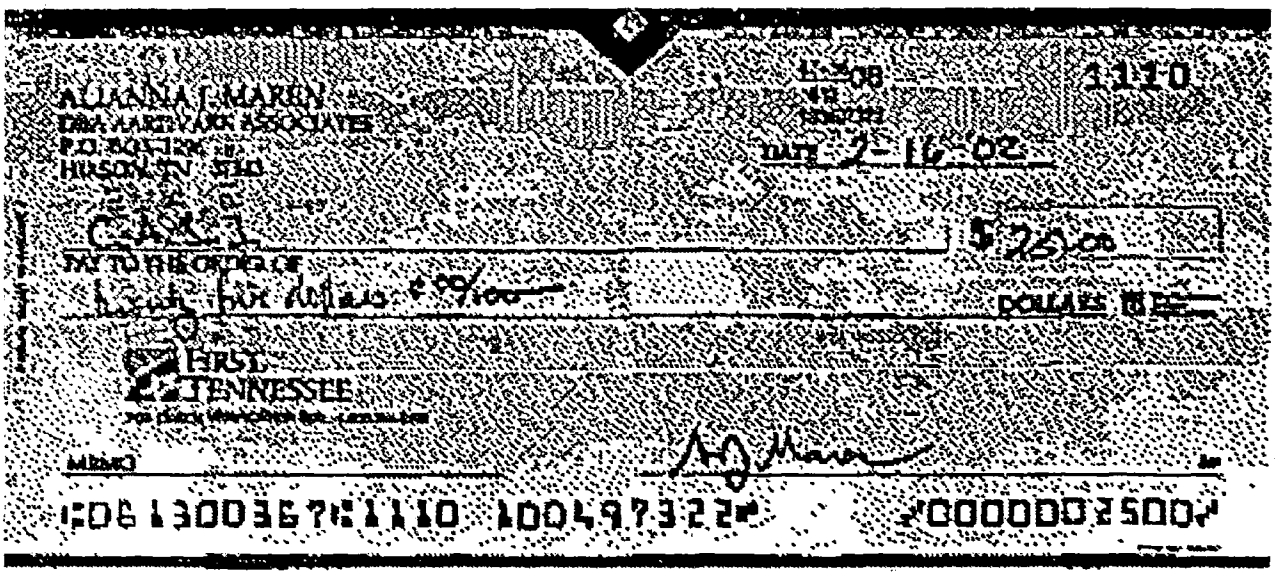
DR. D. E. KARRON
5198
$ 1053
CHASE
021000021 13106849 1665 5198 000000 1000

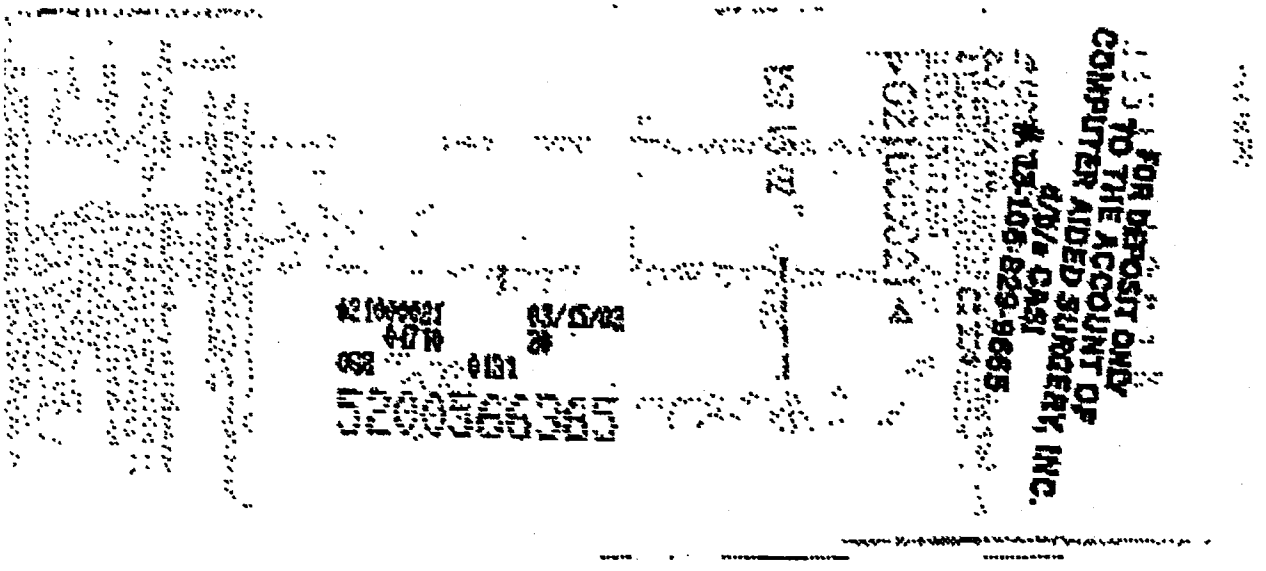
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052566364 Posting date 15-MAR-02



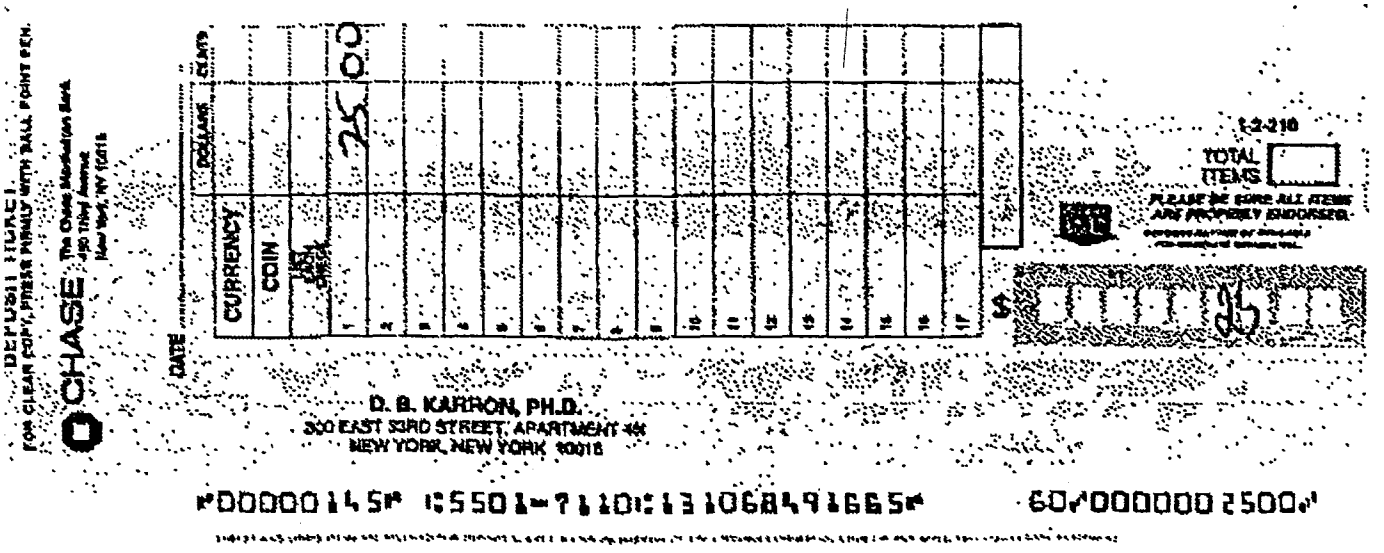


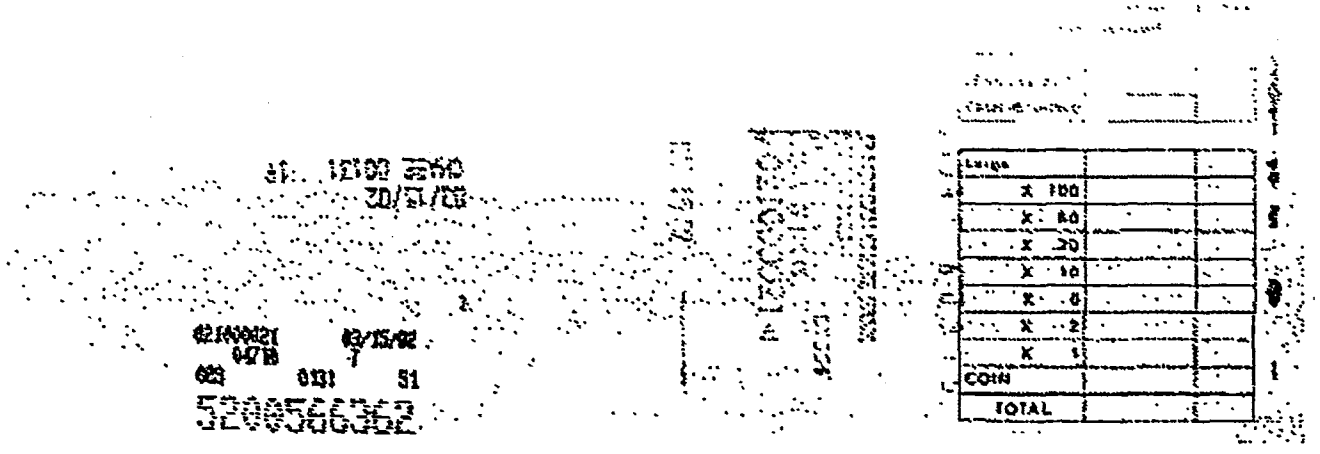
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052566365 Posting date 15-MAR-02



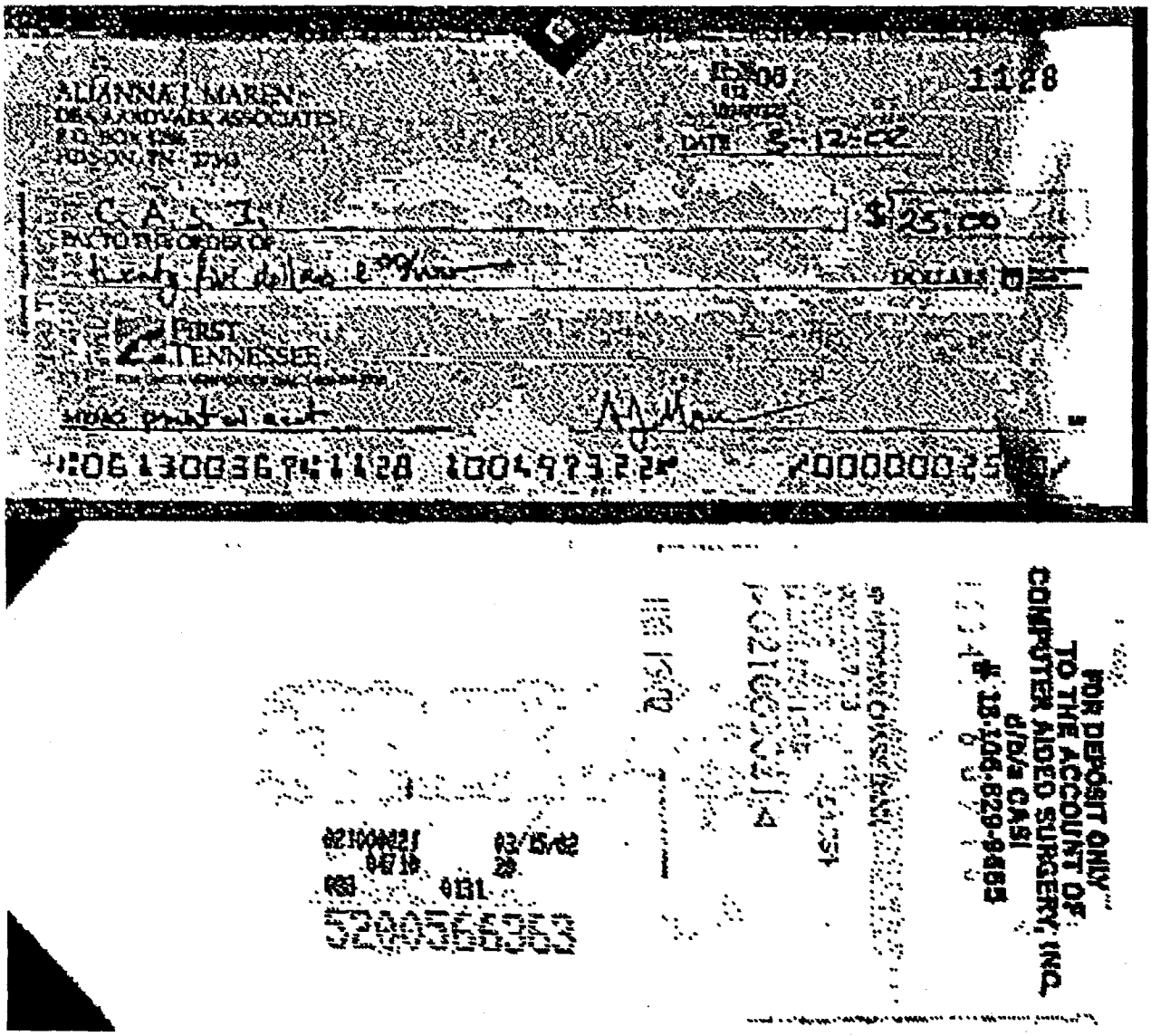


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052566362 Posting date 15-MAR-02

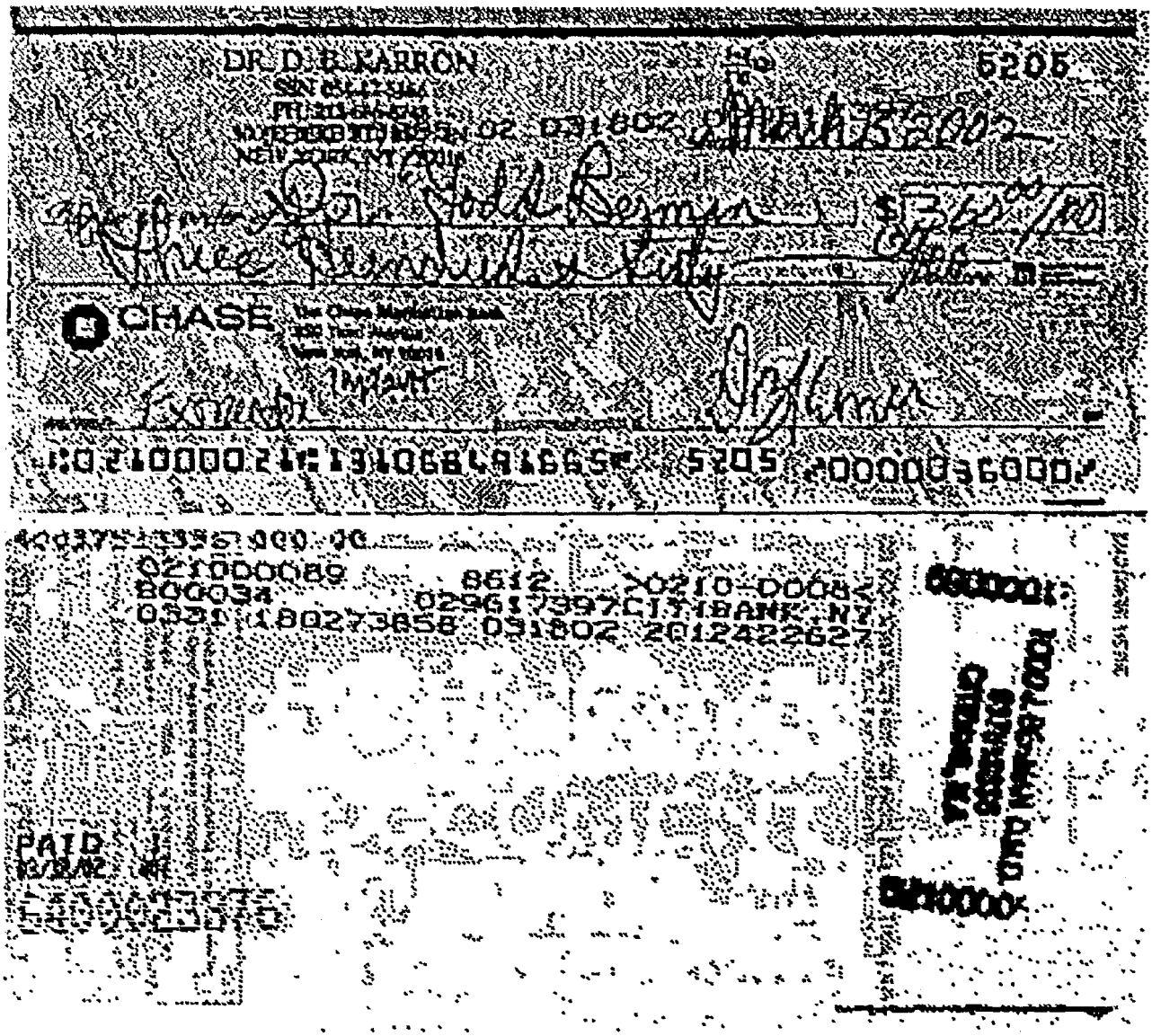




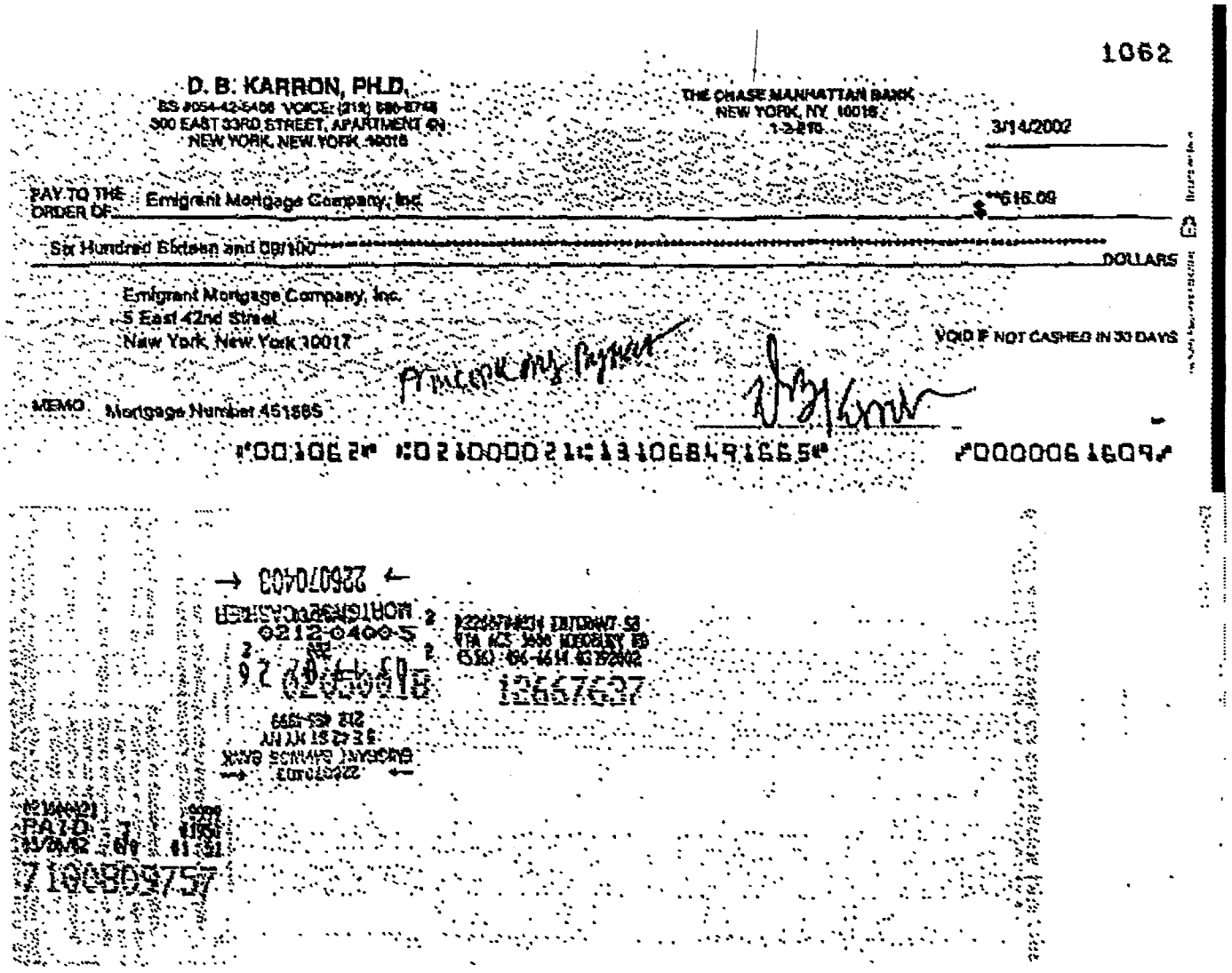
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052566363 Posting date 15-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012292554 Posting date 18-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071809757 Posting date 20-MAR-02



1062

D. B. KARRON, PH.D.
SS #054-42-5408 VOICE: (212) 580-8748
300 EAST 33RD STREET, APARTMENT 6N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

3/14/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **615.09

Six Hundred Fifteen and 09/100 DOLLARS

Emigrant Mortgage Company, Inc.
5 East 42nd Street
New York, New York 10017

VOID IF NOT CASHED IN 30 DAYS

Principal Payment

MEMO Mortgage Number 451585

⑈001062⑈ ⑆021000021⑆ 13106849 1665⑈ ⑈000061609⑈

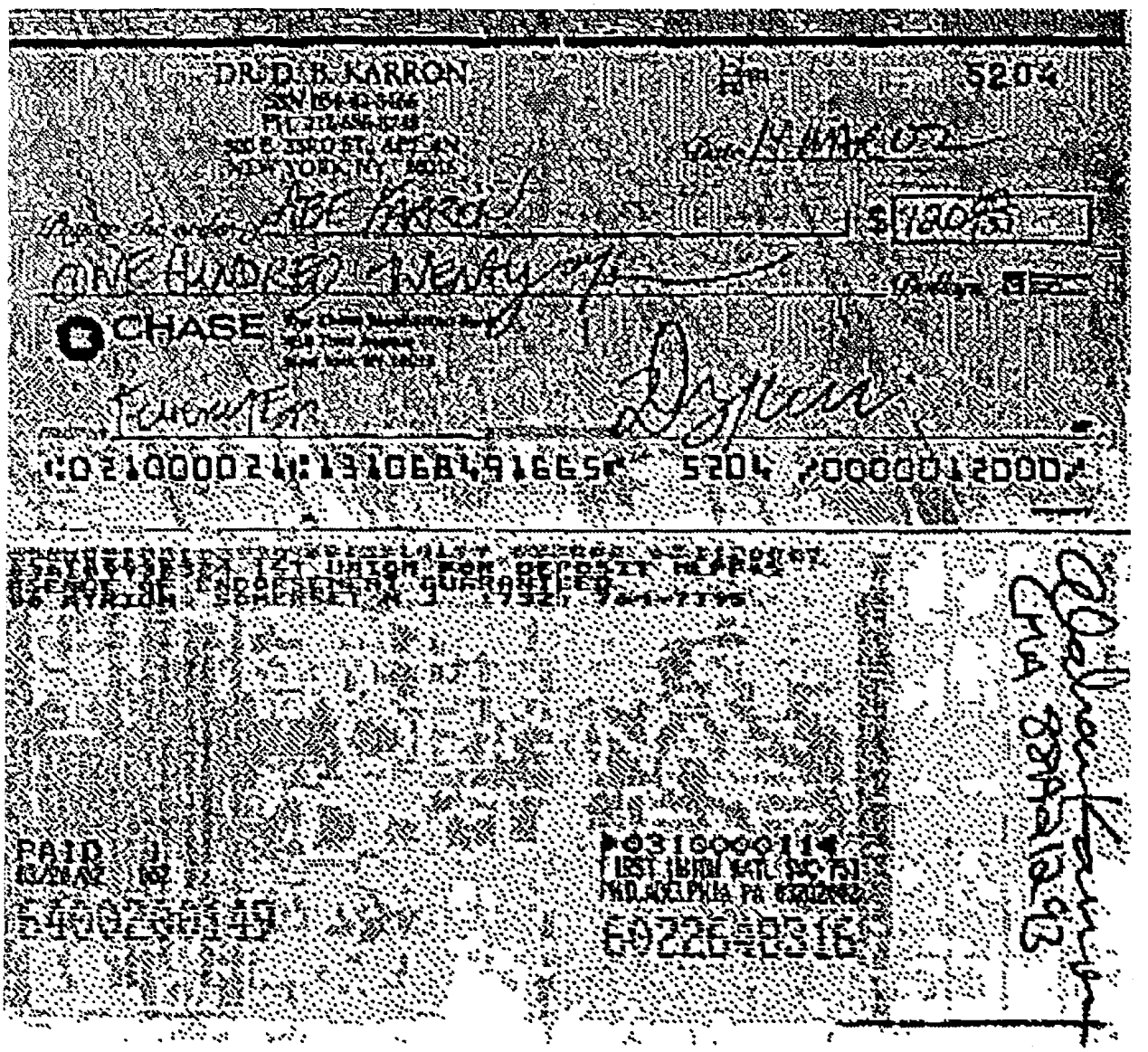
→ 226070403 ←

0212-0400-5

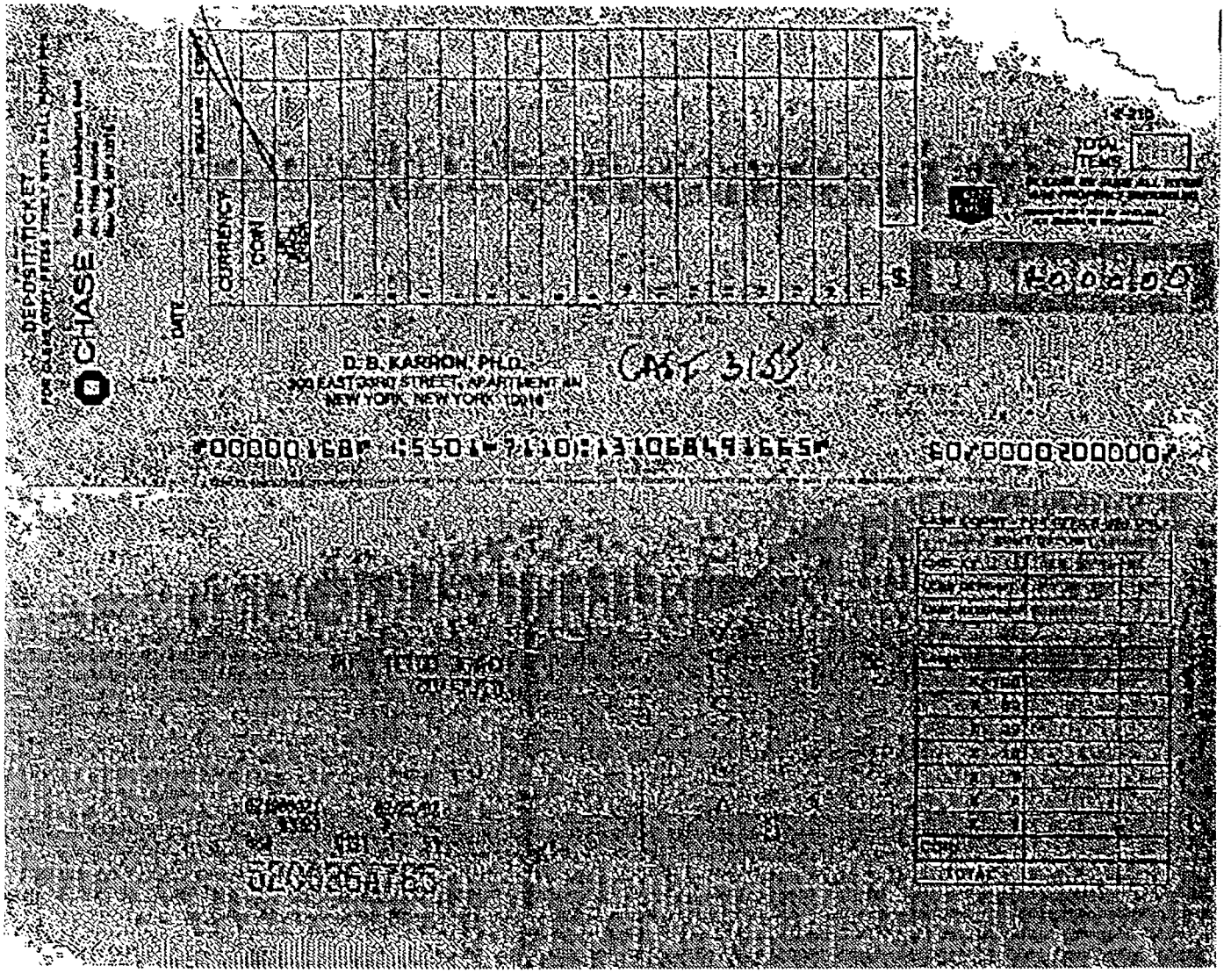
PAID

7100809757

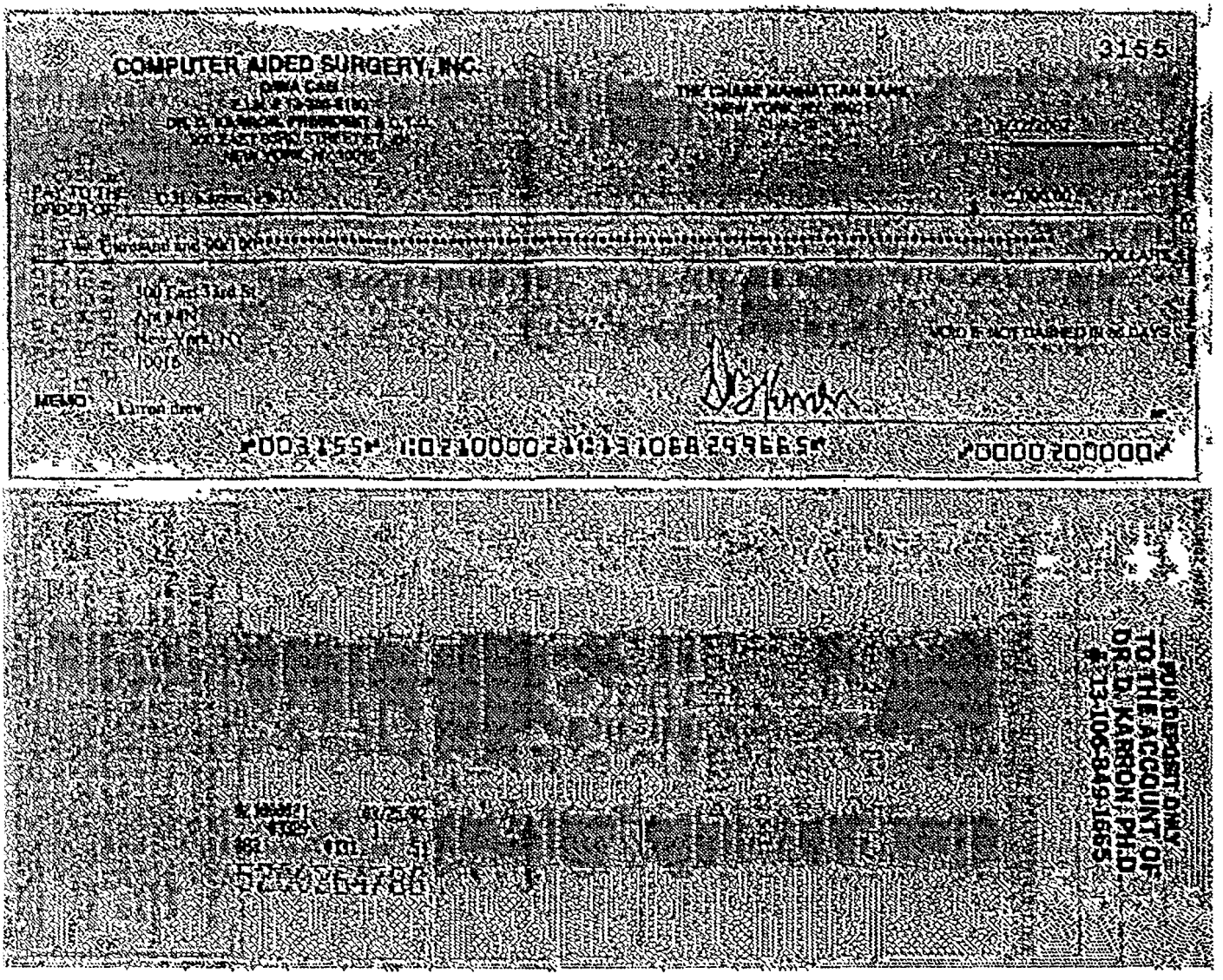
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012828186 Posting date 20-MAR-02



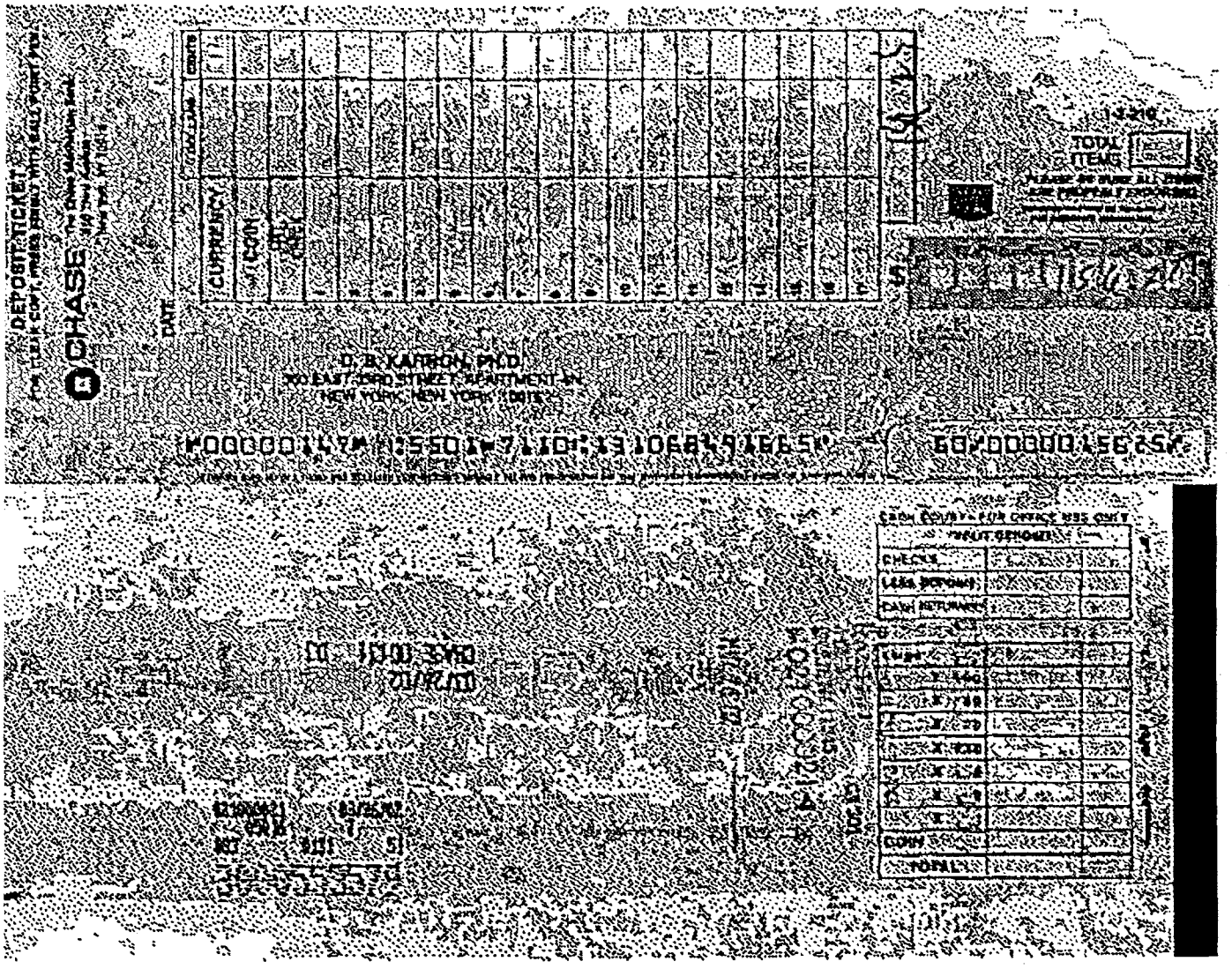
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052364785 Posting date 25-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052364786 Posting date 25-MAR-02

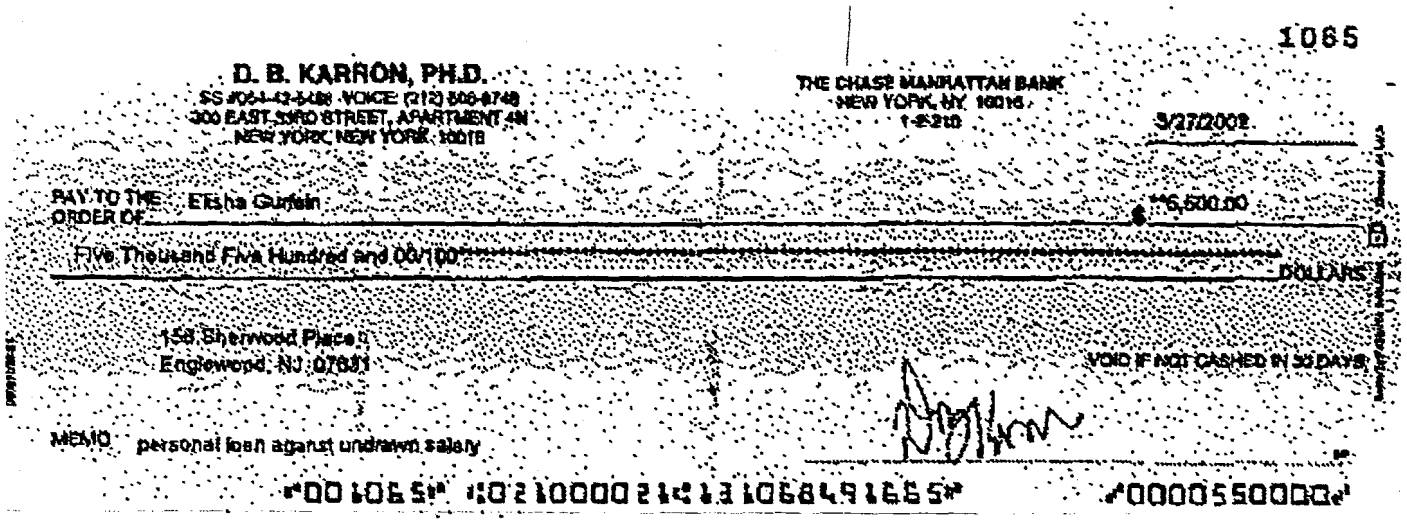


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030553579 Posting date 26-MAR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030553580 Posting date 26-MAR-02

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012789655 Posting date 27-MAR-02



1065

D. B. KARRON, PH.D.
SS #064-42-5488 VOICE: (212) 505-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-9210

3/27/2002

PAY TO THE ORDER OF Elisha Gunfain $ **5,500.00

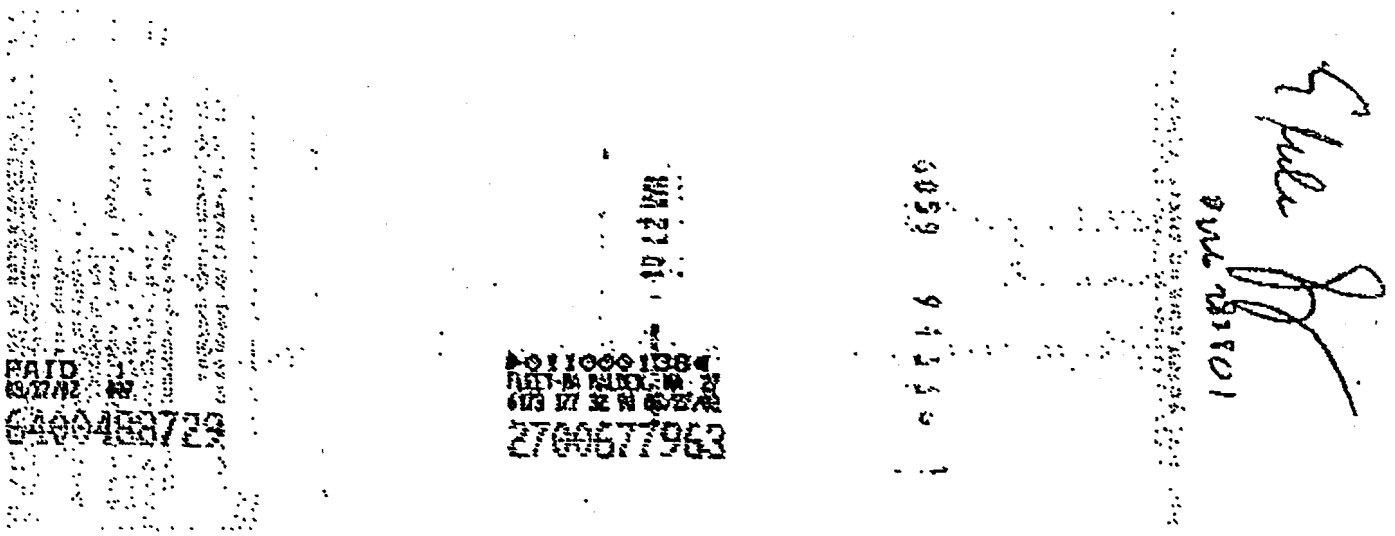
Five Thousand Five Hundred and 00/100* DOLLARS

158 Sherwood Place
Englewood, NJ 07631

VOID IF NOT CASHED IN 30 DAYS

MEMO personal loan against undrawn salary

⑈001065⑈ ⑆021000021⑆ 3106849665⑈ ⑈0000550000⑈



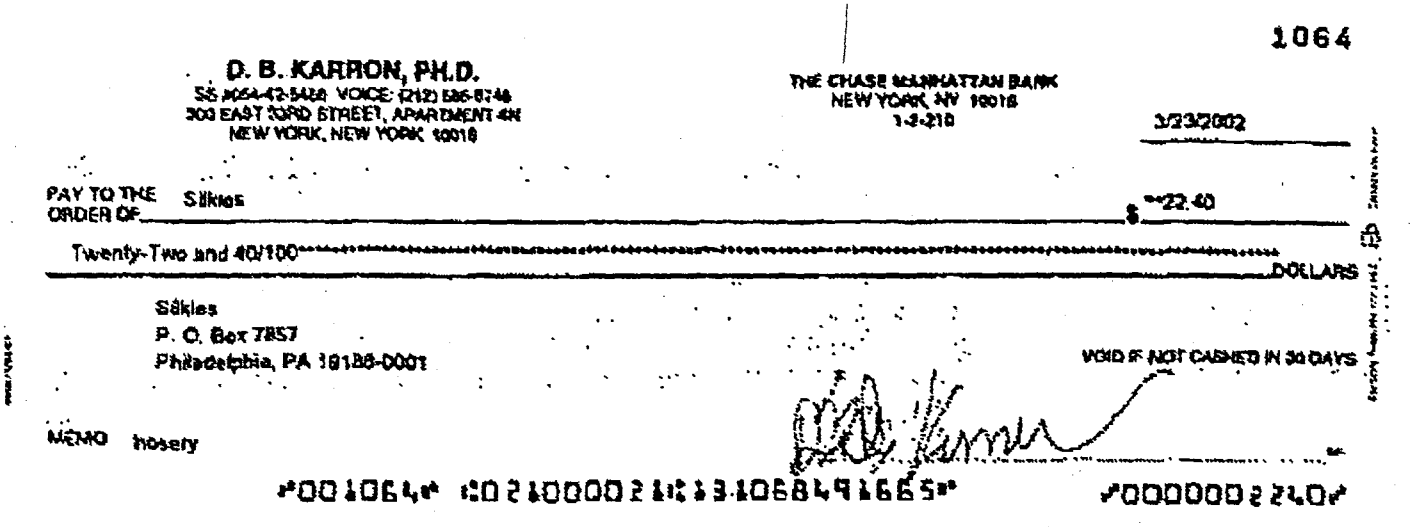
PAID
03/27/02

10 12 MAR

⑆011000138⑆
FLEET-BK PROVX, RI
6123 27 32 N 69 57 W

2760677963

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012818237 Posting date 27-MAR-02



1064

D. B. KARRON, PH.D.
SS #064-42-5468 VOICE: (212) 586-8748
303 EAST 72ND STREET, APARTMENT 4N
NEW YORK, NEW YORK 10018

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

3/23/2002

PAY TO THE ORDER OF Sikles $ **22.40

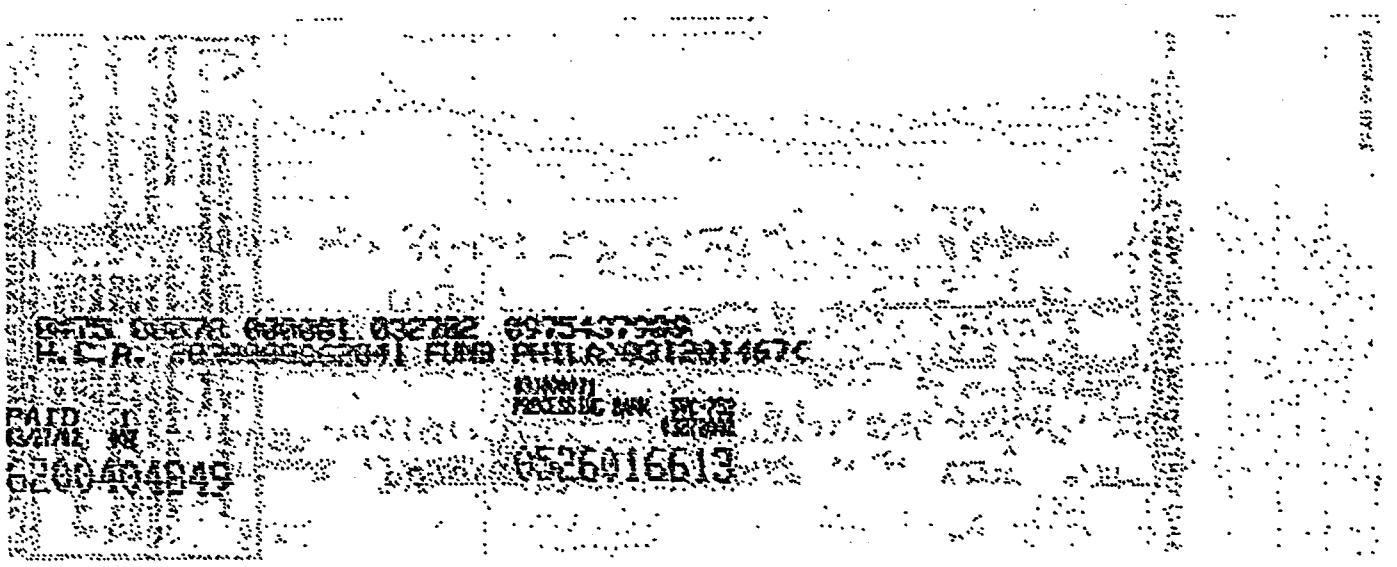
Twenty-Two and 40/100********** DOLLARS

Sikles
P. O. Box 7857
Philadelphia, PA 19188-0001

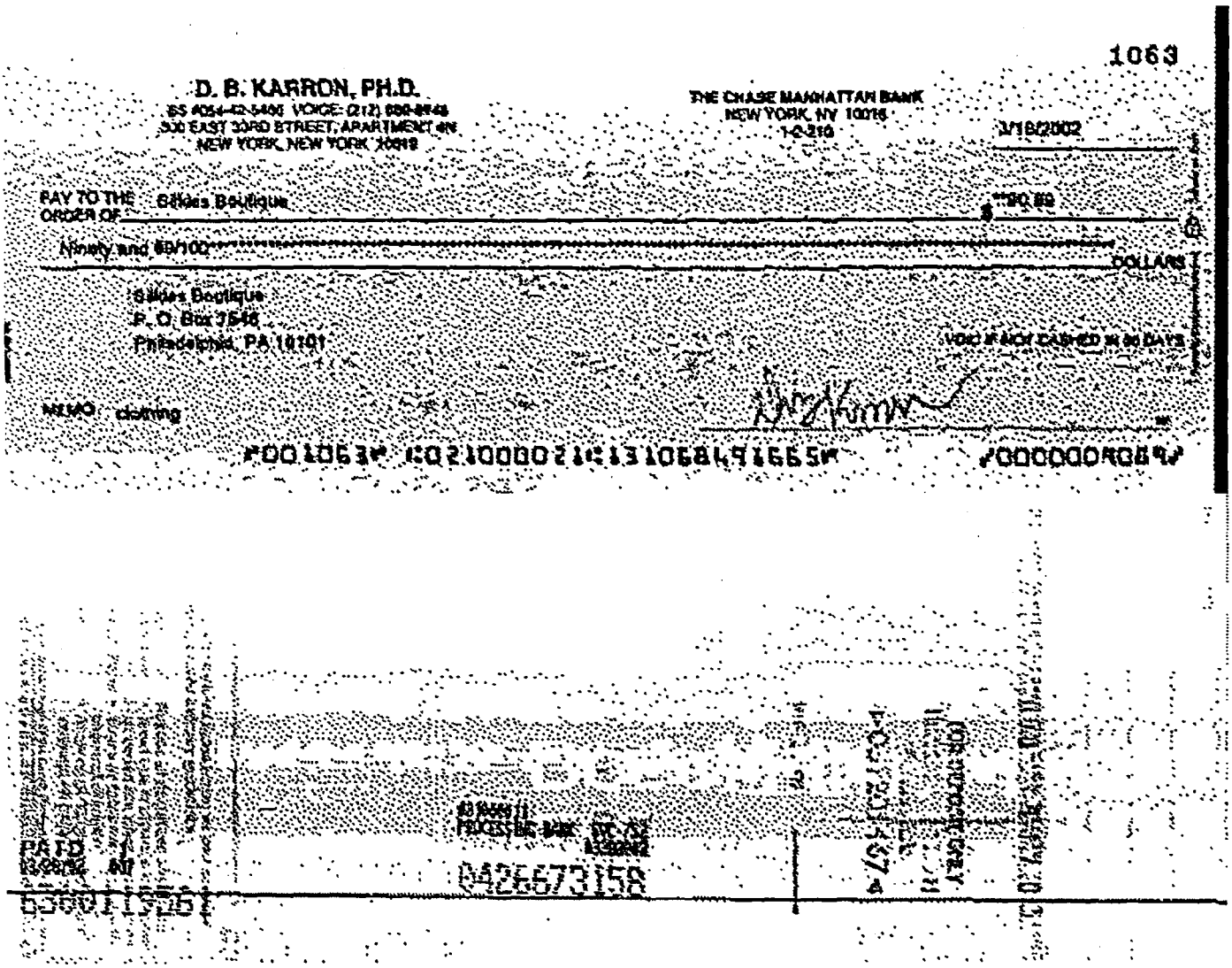
VOID IF NOT CASHED IN 30 DAYS

MEMO hosery

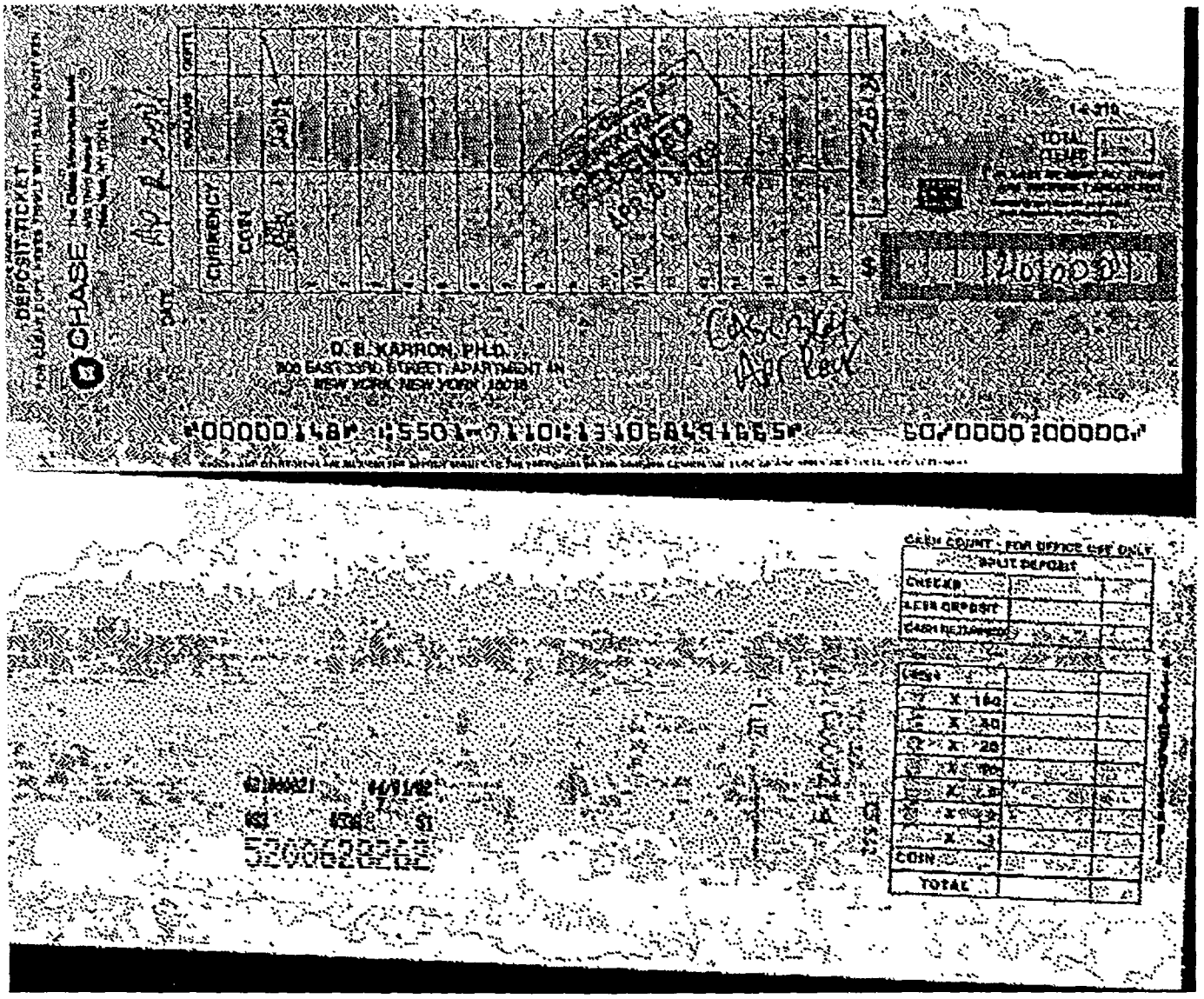
⑈001064⑈ ⑆021000021⑆ 3106849665⑈ ⑈000002240⑈



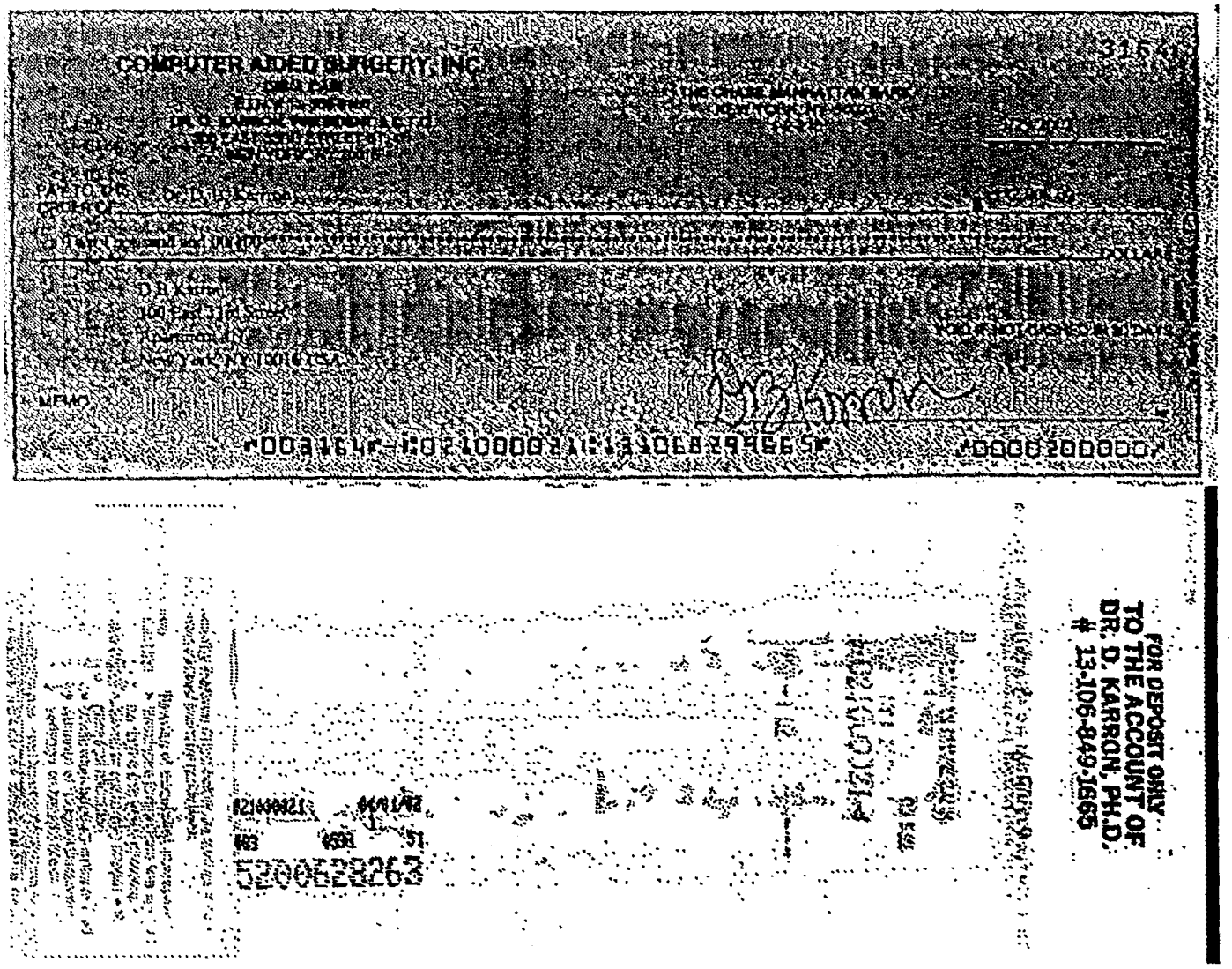
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012099811 Posting date 28-MAR-02



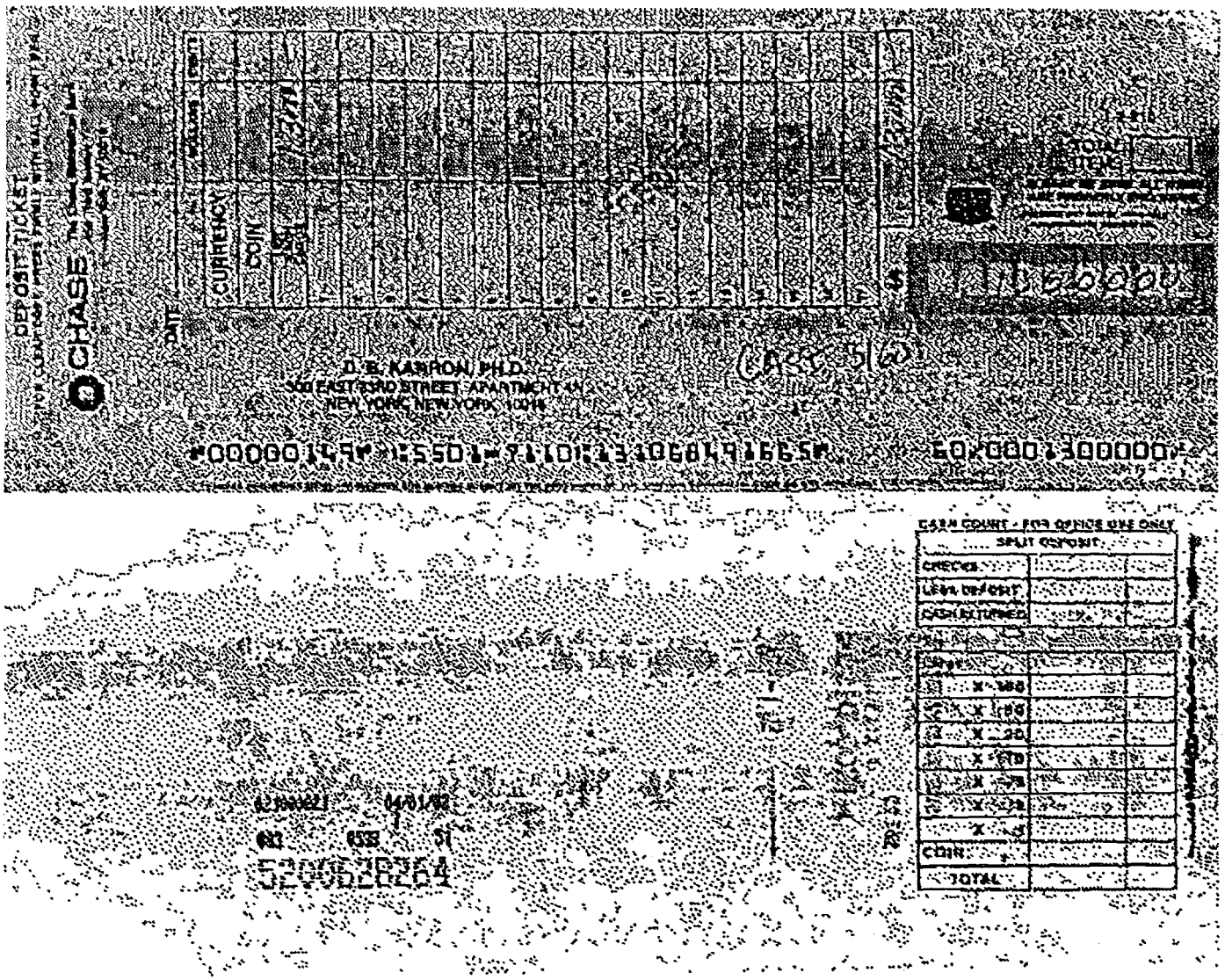
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052628262 Posting date 01-APR-02



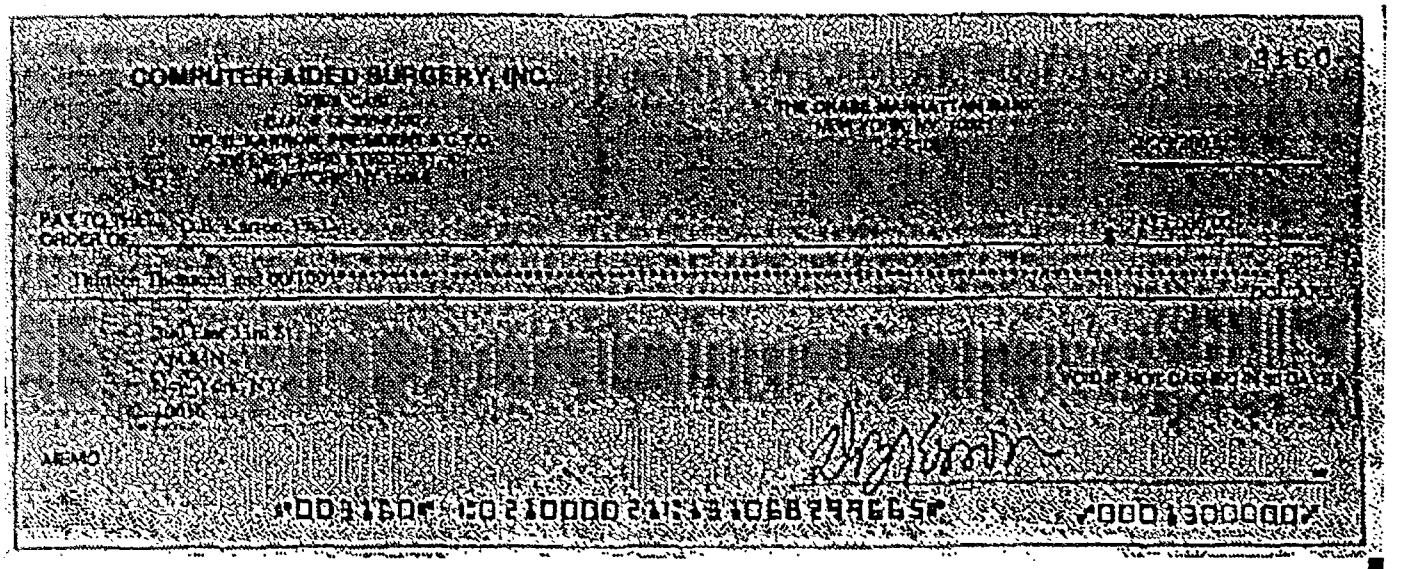
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052628263 Posting date 01-APR-02

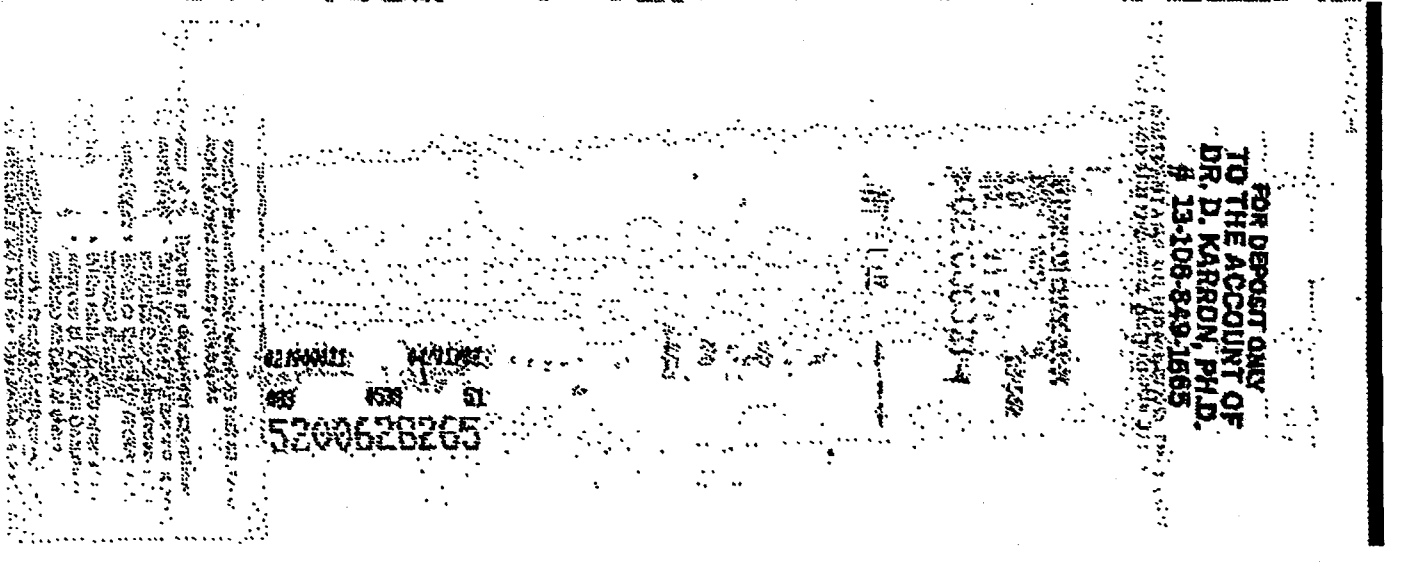


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052628264 Posting date 01-APR-02

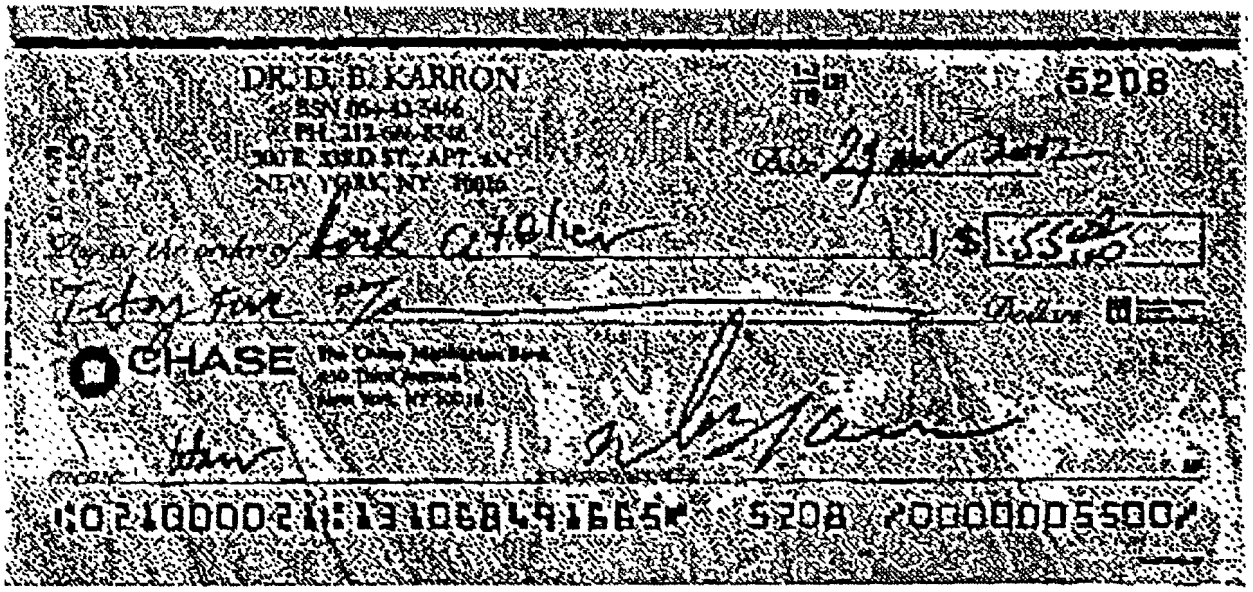


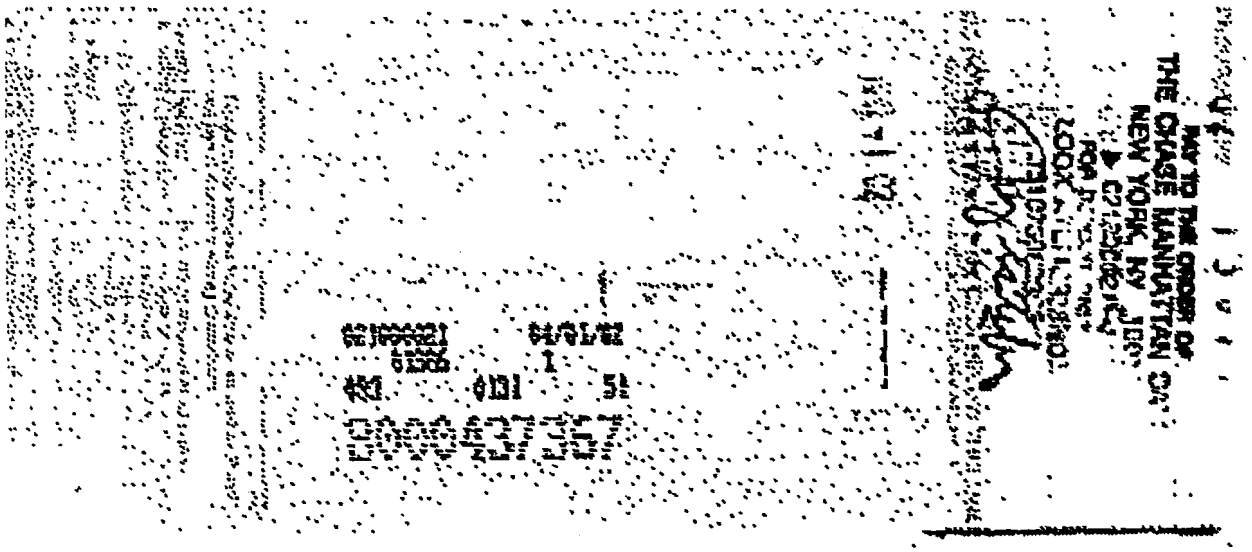
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052628265 Posting date 01-APR-02



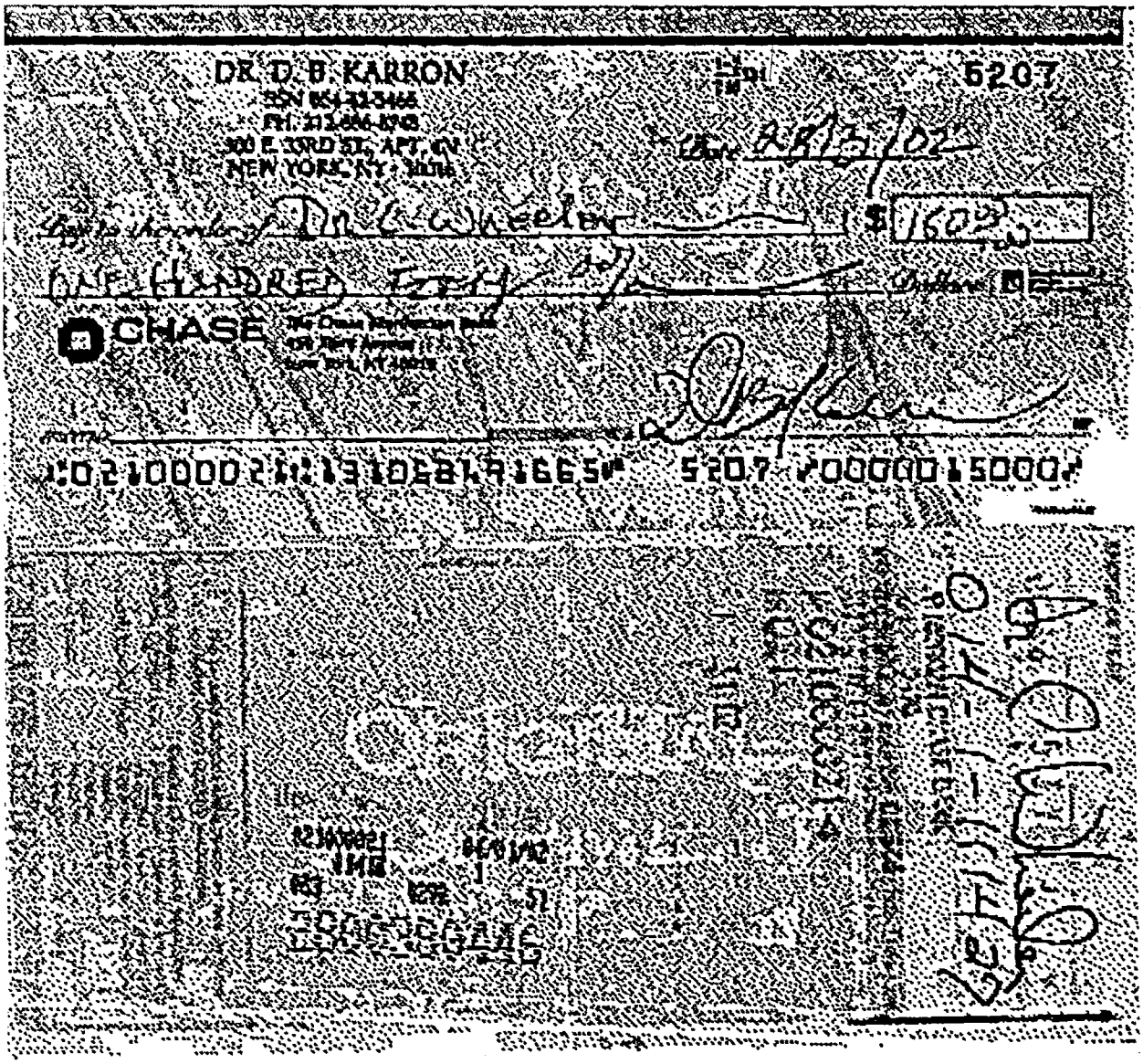


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080437367 Posting date 01-APR-02

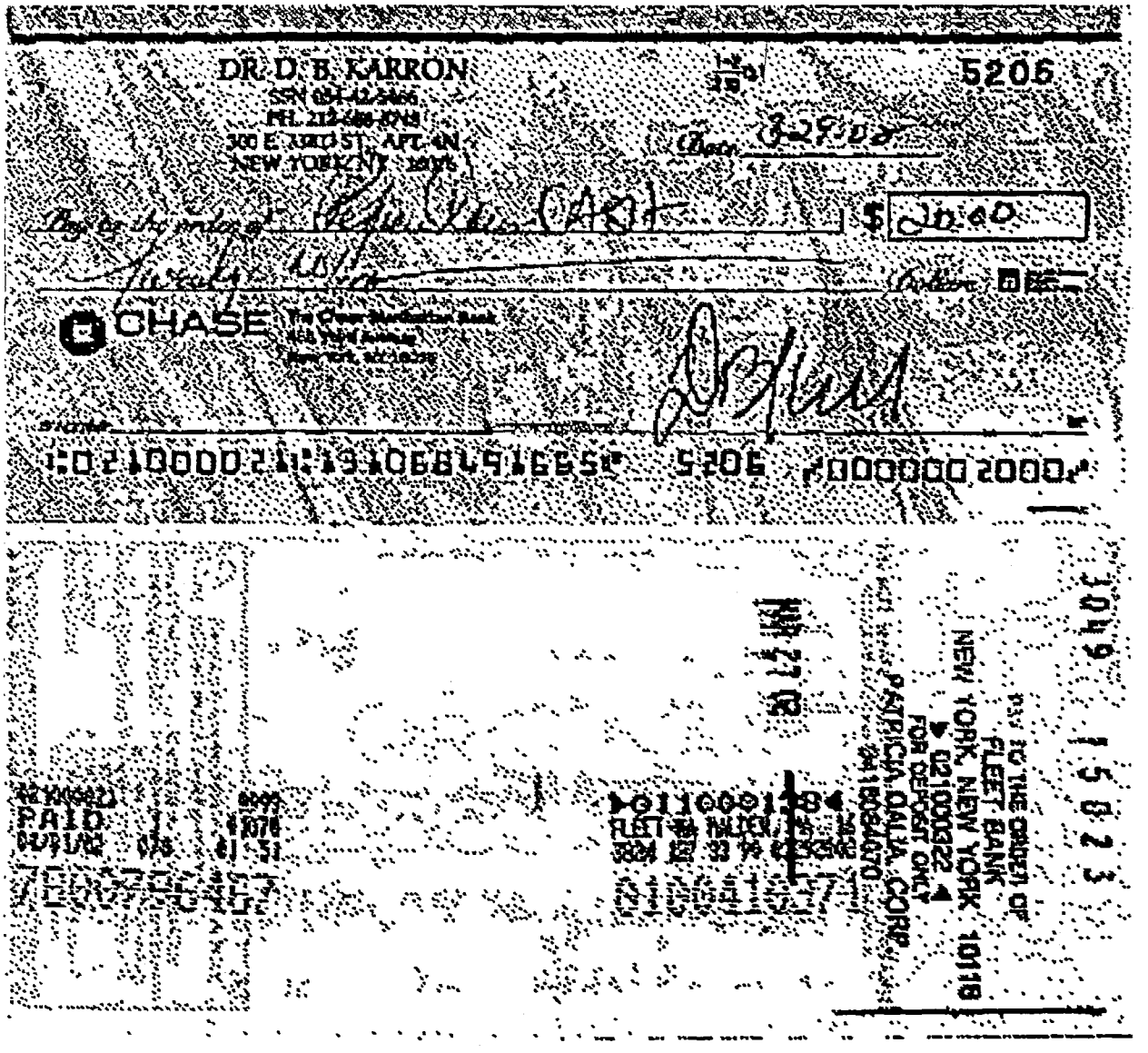




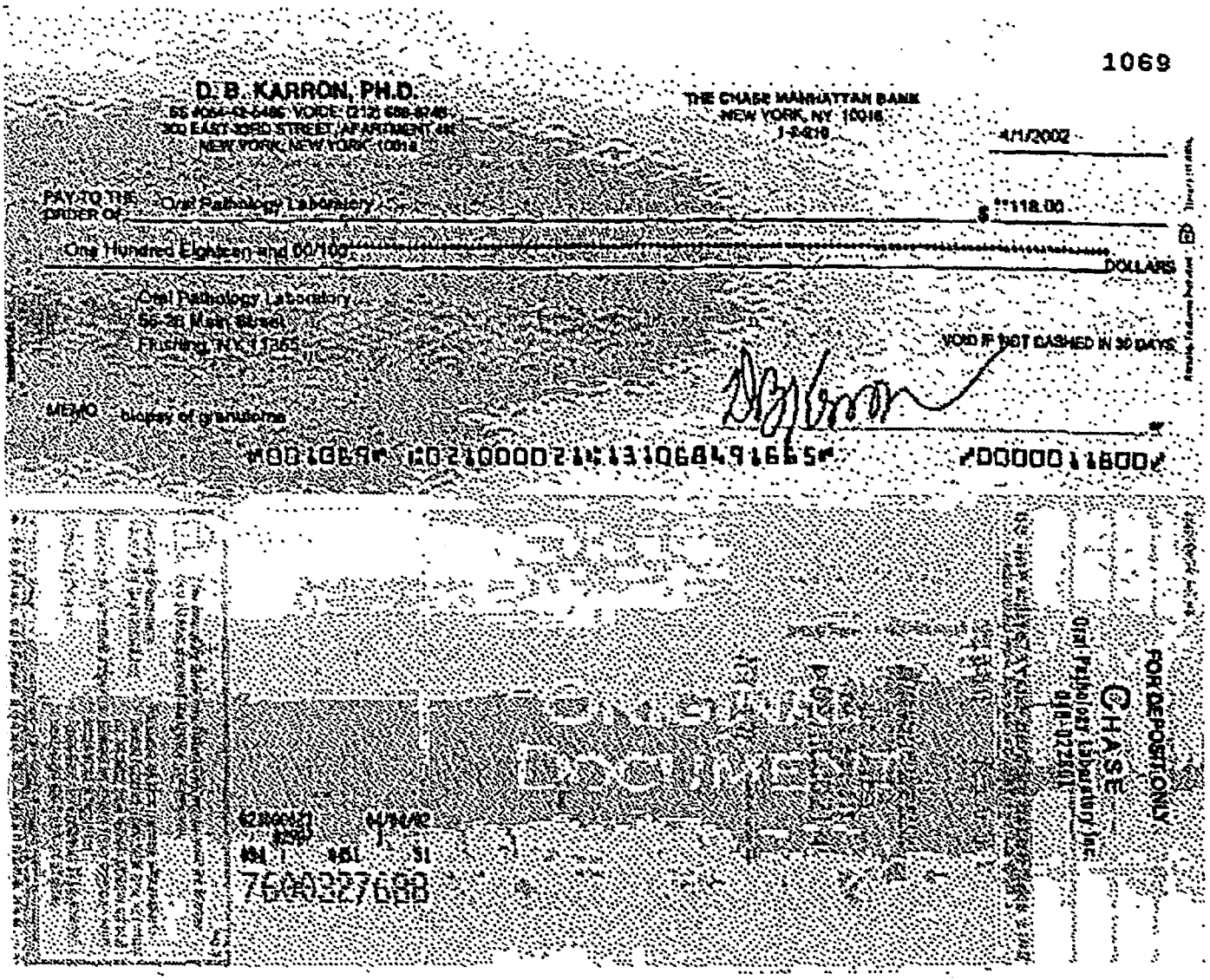
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028380446 Posting date 01-APR-02



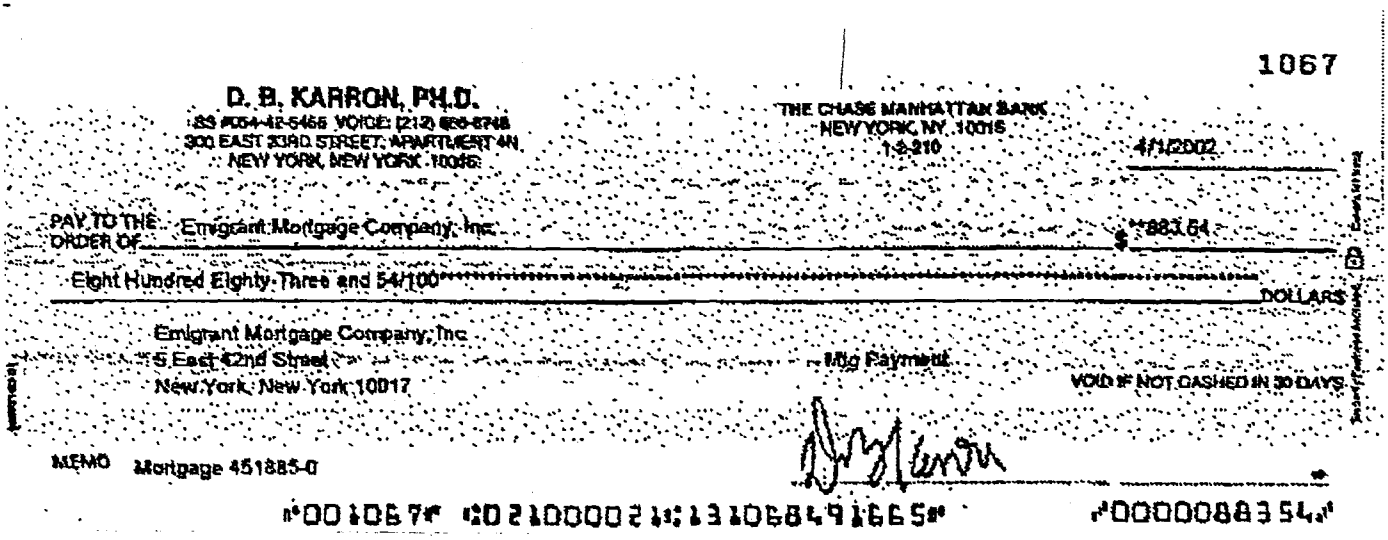
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078796467 Posting date 01-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076327688 Posting date 04-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078847359 Posting date 04-APR-02



1067

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 628-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-3-210

4/1/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $**883.54

Eight Hundred Eighty-Three and 54/100********** DOLLARS

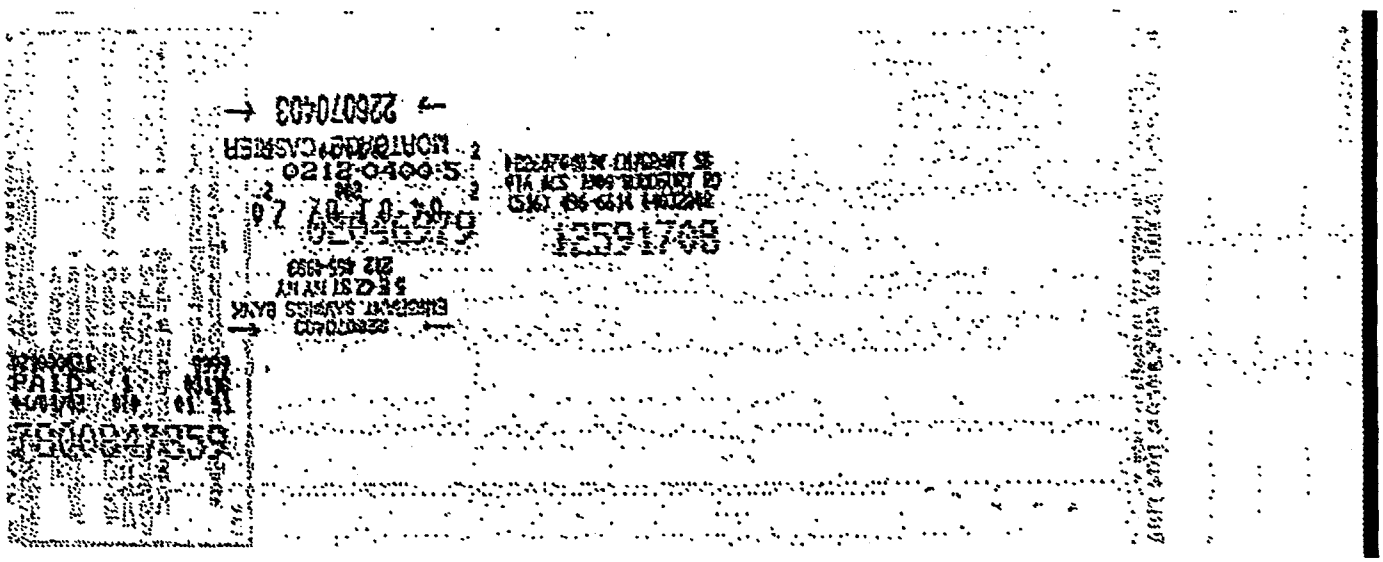
Emigrant Mortgage Company, Inc.
5 East 42nd Street
New York, New York 10017

Mtg Payment

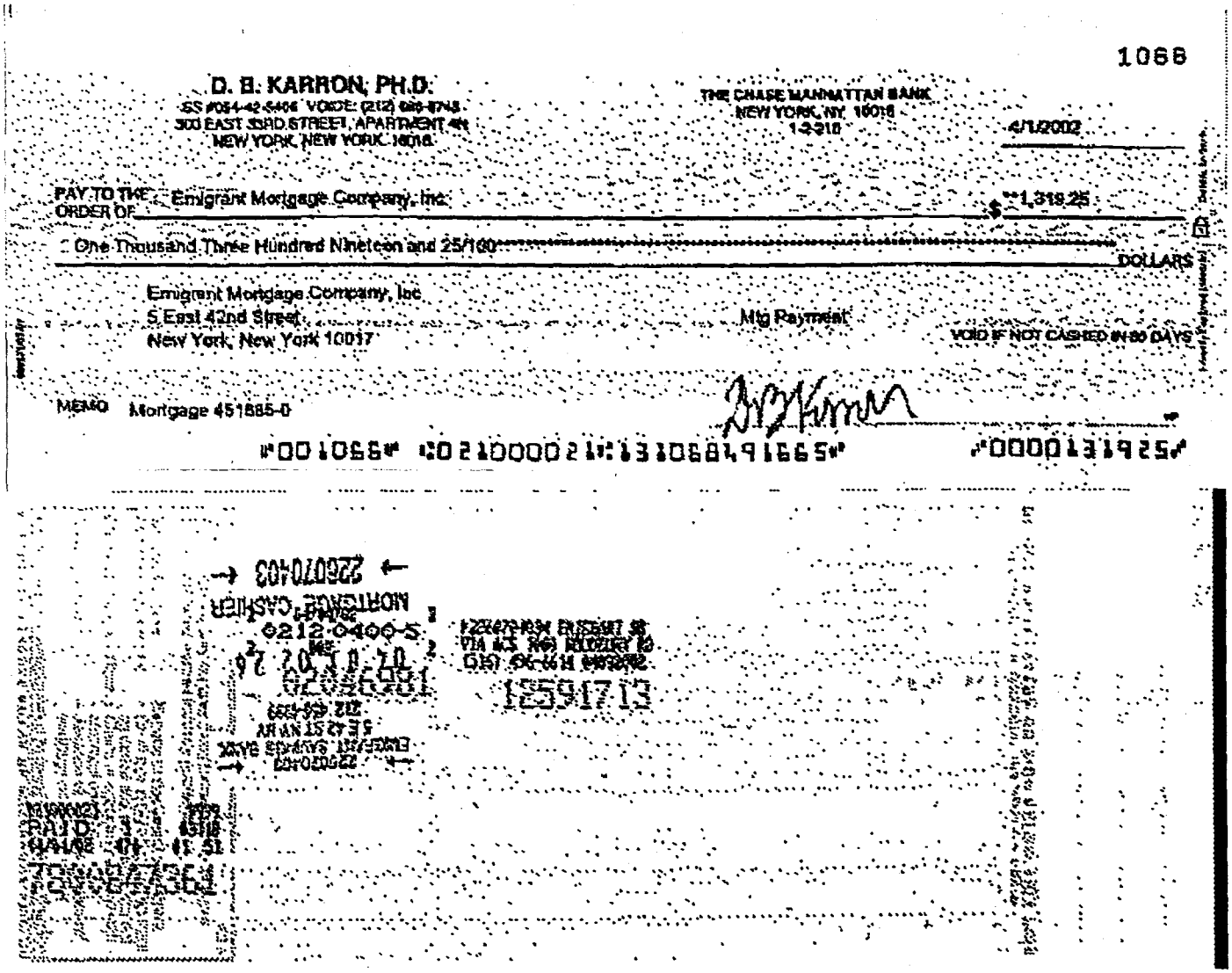
VOID IF NOT CASHED IN 30 DAYS

MEMO Mortgage 451885-0

⑈001067⑈ ⑆021000021⑆ 13106849⑈665⑈ ⑈0000088354⑈



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078847361 Posting date 04-APR-02



1068

D. B. KARRON, PH.D.
SS #054-42-5406 VOICE: (212) 689-8748
300 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

4/1/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $**1,319.25

One Thousand Three Hundred Nineteen and 25/100 DOLLARS

Emigrant Mortgage Company, Inc
5 East 42nd Street
New York, New York 10017

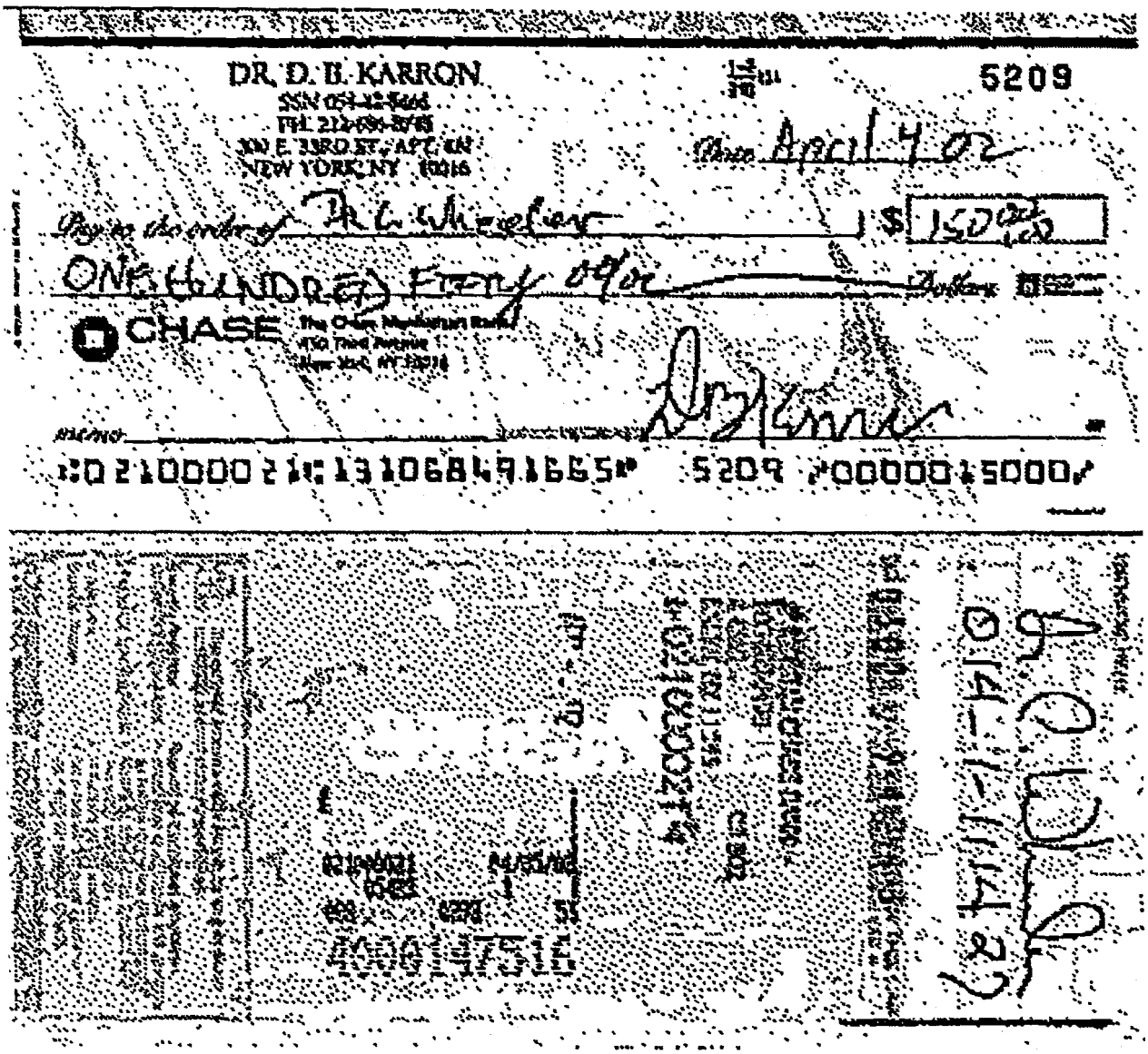
Mtg Payment

VOID IF NOT CASHED IN 90 DAYS

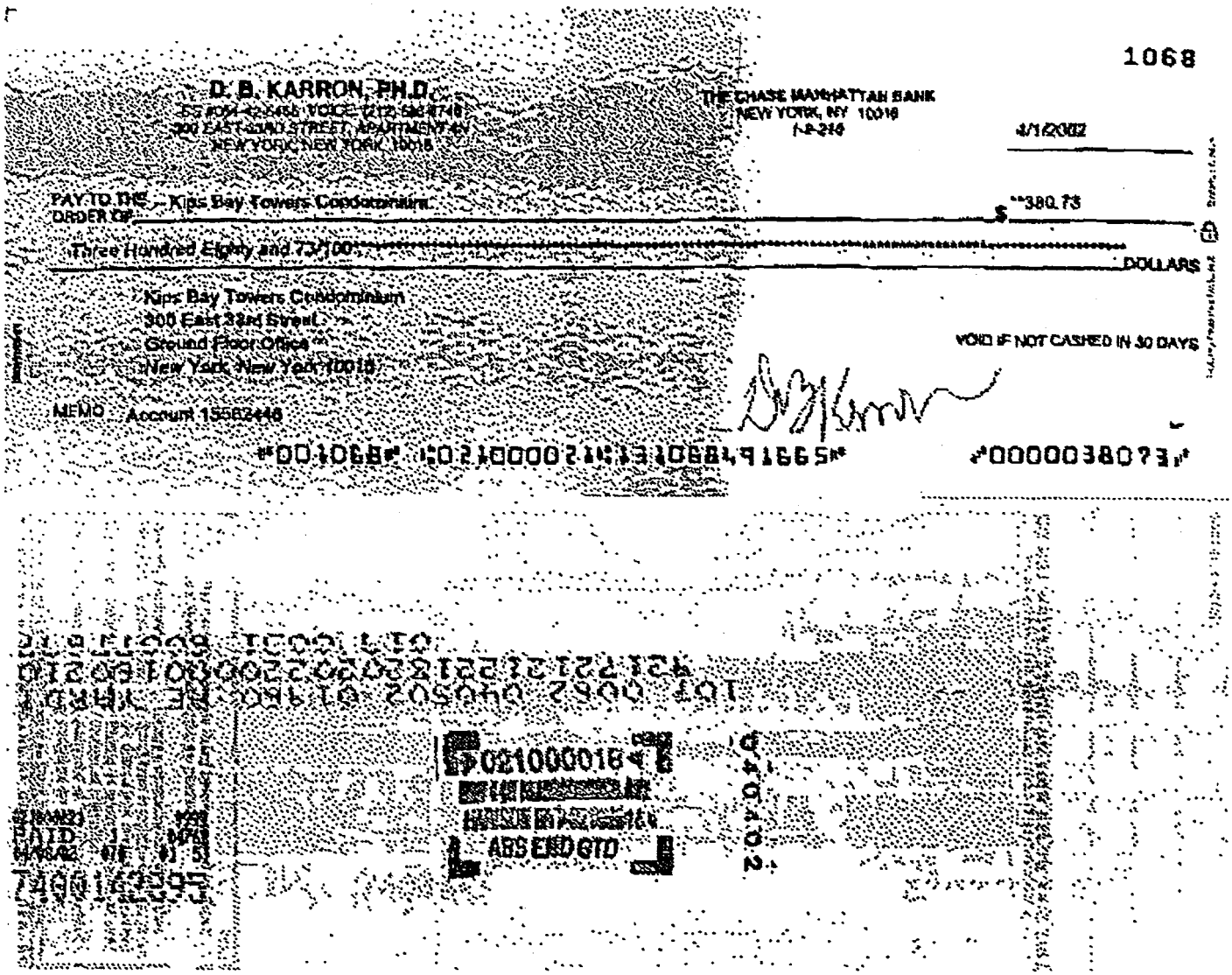
MEMO Mortgage 451885-0

⑈001066⑈ ⑆021000021⑆ 13106849166⑈ ⑈0001319⑆25⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040147516 Posting date 05-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074142895 Posting date 08-APR-02



1068

D. B. KARRON, PH.D.
[illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-9-210

4/16/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **380.73

Three Hundred Eighty and 73/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 30 DAYS

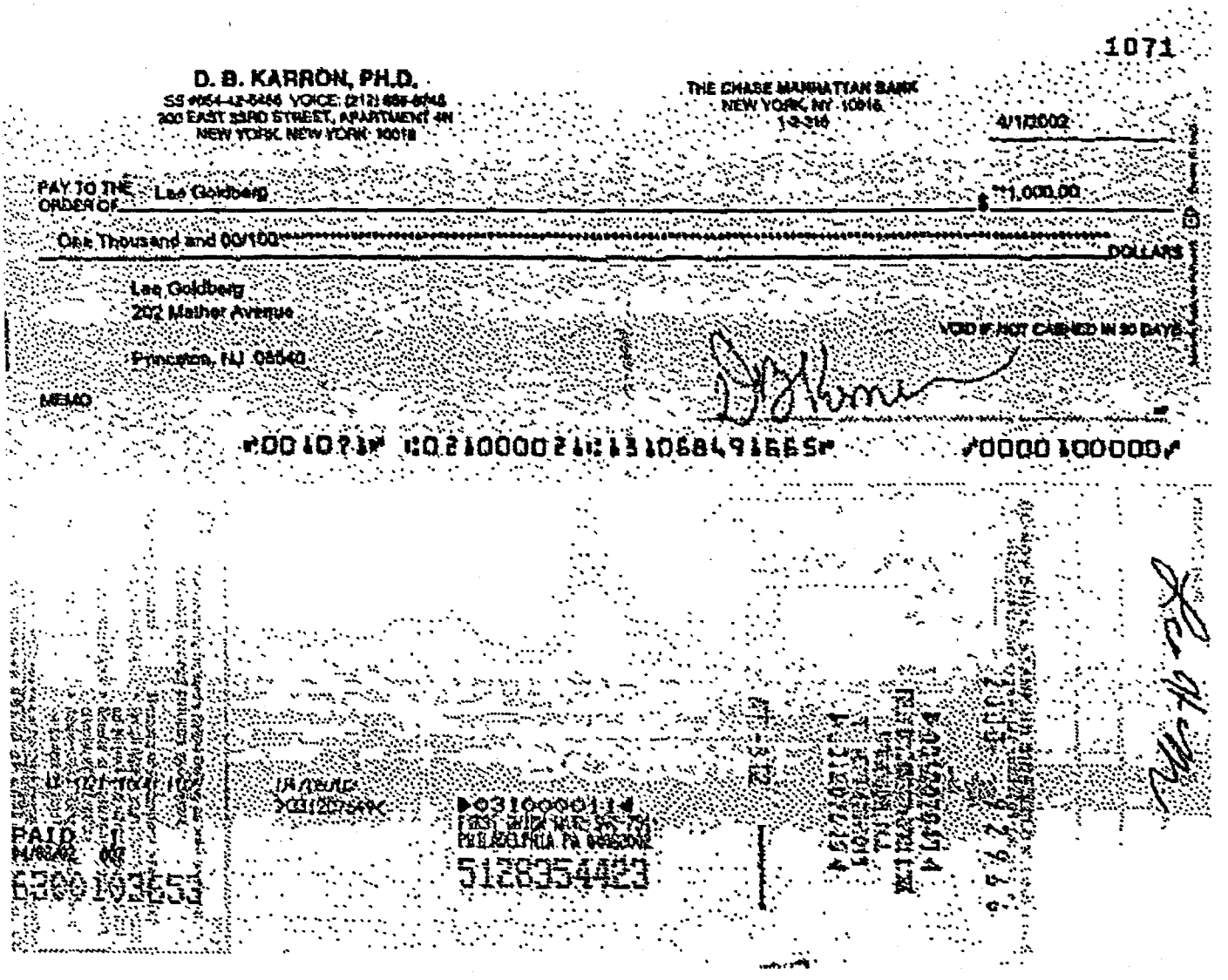
MEMO Account 15582448

⑈001068⑈ ⑆021000021⑆ 31068491665⑈ ⑈0000038073⑈

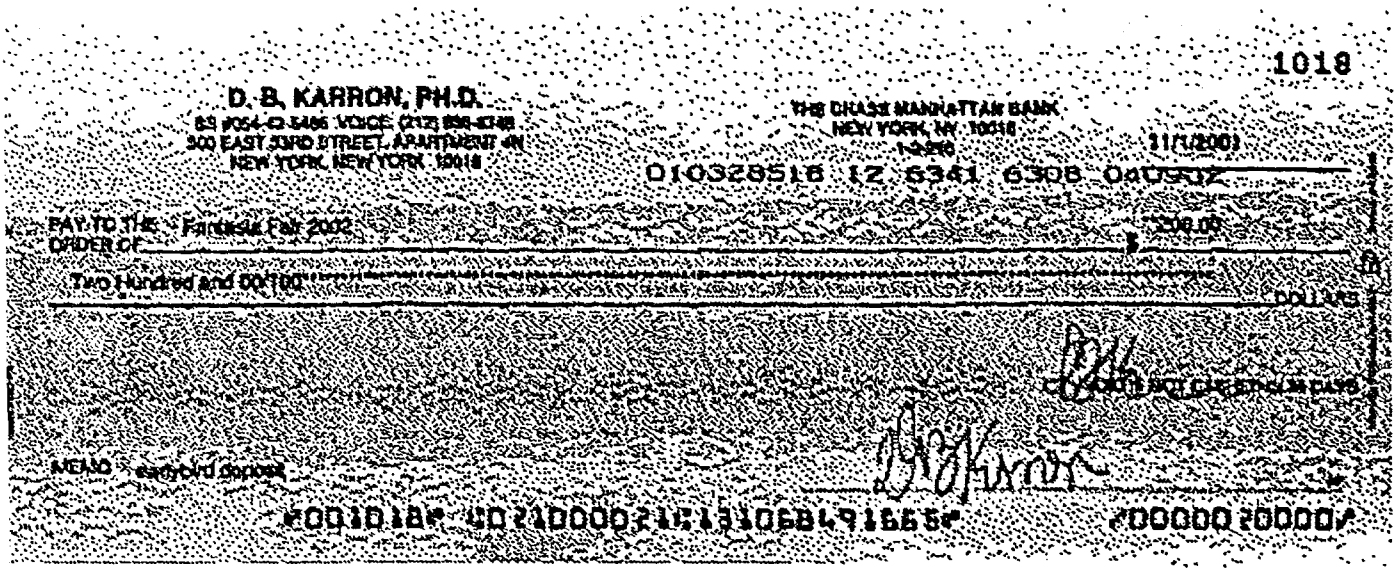
⑆021000016⑆ 6

ABSENDGTD

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012600883 Posting date 08-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073707254 Posting date 09-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0091759559 Posting date 10-APR-02

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN.

CHASE The Chase Manhattan Bank
450 Third Avenue
New York, NY 10016

DATE

	DOLLARS	CENTS
CURRENCY	18	85
COIN		
LIST EACH CHECK		18 85

1-2-210
TOTAL ITEMS
PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

$ 18.85

SILKIES BOUTIQUE

D. B. KARRON, PH.D.
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

⑈00000150⑈ ⑆550⑈7110⑆13106849⑈665⑈ 60⑈000001885⑈

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

CASH COUNT - FOR OFFICE USE ONLY

SPLIT DEPOSIT		
CHECKS		
LESS DEPOSIT		
CASH RETURNED		

Large		
X 100		
X 50		
X 20		
X 10		
X 5		
X 2		
X 1		
COIN		
TOTAL		

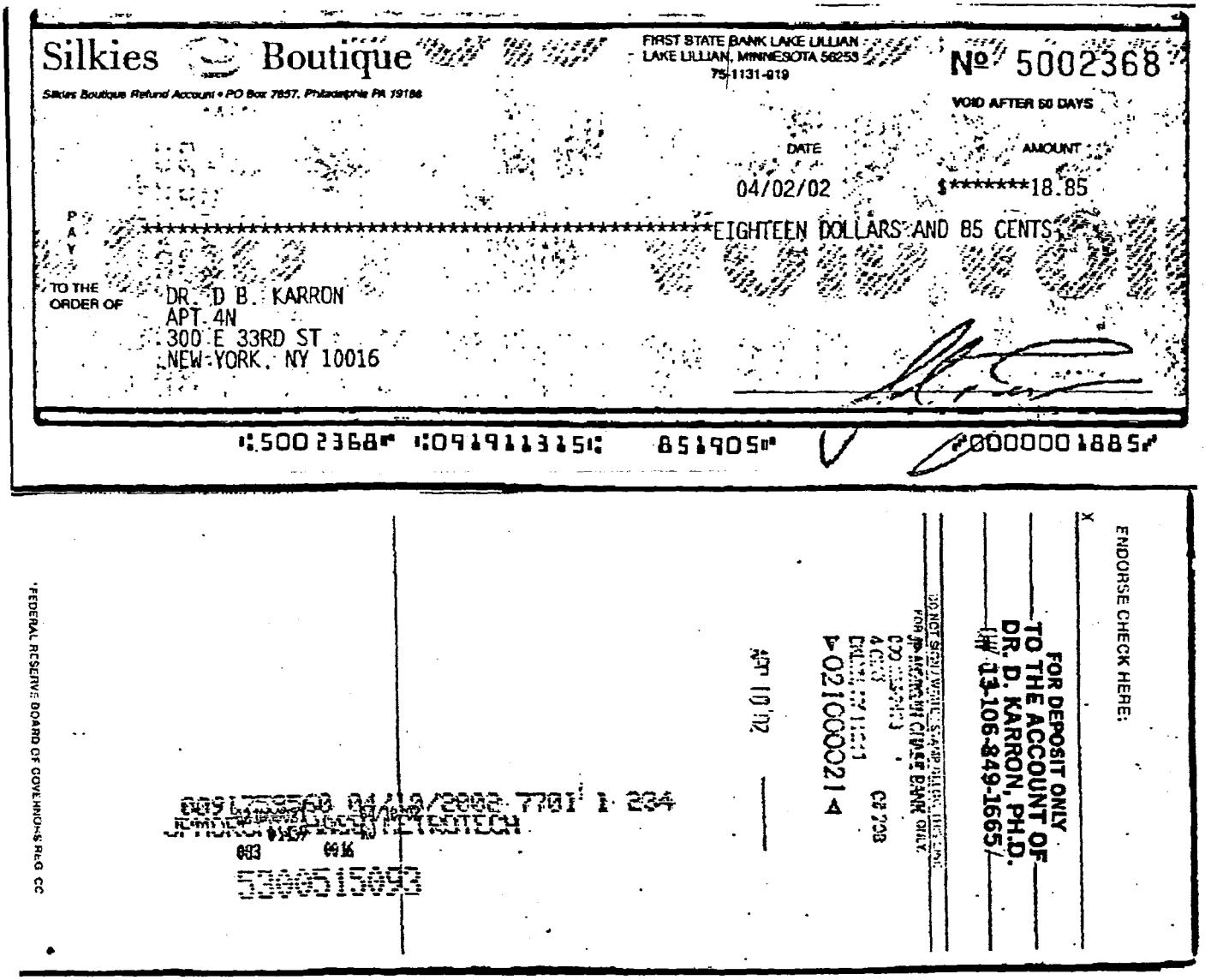
04/10/02
CHASE 00131 08 00130
13106849916-65 ATK 01

0091759559 04/10/2002 7701 1 234
JPMORGANCHASE METROTECH

APR 17 02

A 021000021

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0091759560 Posting date 10-APR-02



Silkies Boutique

Silkies Boutique Refund Account • PO Box 7857, Philadelphia PA 19186

FIRST STATE BANK LAKE LILLIAN
LAKE LILLIAN, MINNESOTA 56253
75-1131-919

№ 5002368

VOID AFTER 60 DAYS

DATE 04/02/02

AMOUNT $********18.85

PAY ********** EIGHTEEN DOLLARS AND 85 CENTS

TO THE ORDER OF
DR. D B. KARRON
APT 4N
300 E 33RD ST
NEW YORK, NY 10016

⑆5002368⑆ ⑆091911315⑆ 851905⑈ ⑈0000001885⑈

ENDORSE CHECK HERE:

X

FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
A/C 13-106-849-1665

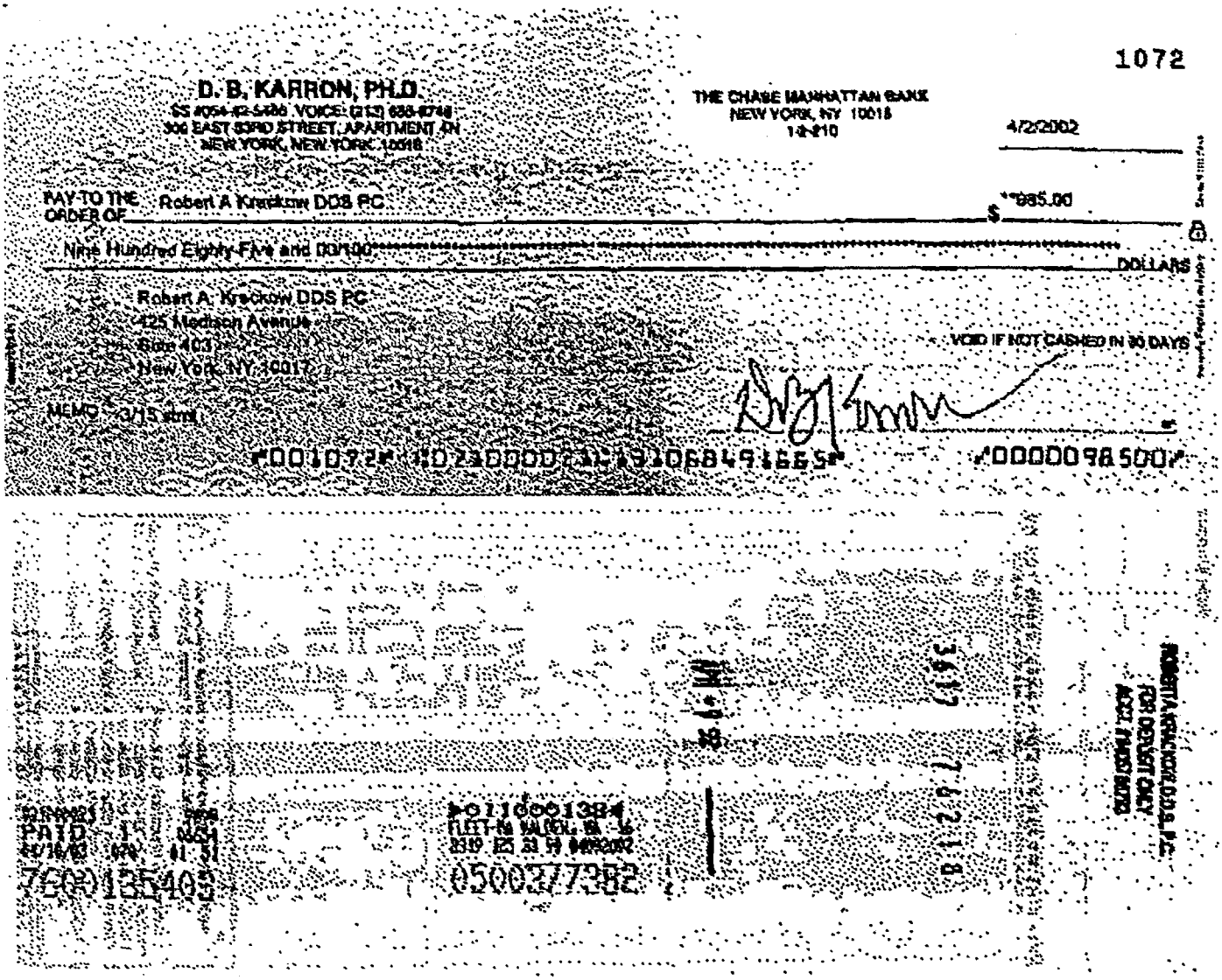
DO NOT SIGN/WRITE/STAMP BELOW THIS LINE
FOR MICR PRINTING CHASE BANK ONLY

⑆021000021⑆ 4

APR 10 '02

FEDERAL RESERVE BOARD OF GOVERNORS REG CC

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076135403 Posting date 10-APR-02



1072

D. B. KARRON, PH.D.
SS #054-62-5486 VOICE: (212) 688-6748
300 EAST 33RD STREET, APARTMENT 2N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
14-8/210

4/2/2002

PAY TO THE ORDER OF Robert A Krackow DDS PC $ **985.00

Nine Hundred Eighty-Five and 00/100 DOLLARS

Robert A. Krackow DDS PC
425 Madison Avenue
Suite 401
New York, NY 10017

VOID IF NOT CASHED IN 90 DAYS

MEMO 3/15 stmt

⑈001072⑈ ⑆021000021⑆ 910684916659⑈ ⑈00000985 00⑈

PAID
4/16/02

⑆011000138⑆
FLEET-Na WALTHAM, MA
2319 [illegible]

0500377382

7608135403

ROBERTA KRACKOW D.D.S. P.C.
FOR DEPOSIT ONLY
ACCT. #500377382

131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking®
Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 16

Planning to Travel Across the Country or Abroad?

Make Chase your first stop to get Foreign Currency and Travelers Cheques.

Arrive at your destination with the **FOREIGN CURRENCY** you need for taxis, tips or meals. Get any of over **70 different foreign currencies**, including the Euro.

Travel with **AMERICAN EXPRESS® TRAVELERS CHEQUES***. They are accepted worldwide, available in five foreign currencies (including the Euro), are safer than cash and provide you with peace of mind. If lost or stolen, they are refundable practically anywhere in the world, usually within 24 hours.

And, as a Select Banking customer, take advantage of preferred exchange rates and no commission or exchange fees.

Stop into any Chase Branch
OR
for Foreign Currency, CALL 1-888-CHASE84
24 hours a day, 7 days a week

* Fee may apply to the purchase of American Express Travelers Cheques.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Summary of Accounts

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 1,395.84	$ 281.48
Select High Yield Savings	131-6062954-01	$ 5,011.44	$ 513.05
Total		**$ 6,407.28**	**$ 794.53**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	05/10	$ 3,462.00	$ 538.00
Total			**$ 3,462.00**	**$ 538.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

WARM UP TO GREAT SAVINGS–COMPLIMENTS OF CHASE!

It's that time of year again–the flowers are blooming, the weather is warming up, and Chase has NEW offers waiting for you, like this one...receive $5 OFF your purchase of $35 or more at Lindt Chocolate. Just visit www.lindt.com/usa and enter coupon code #26. This offer is good until June 30, 2002.

For details and more great savings, log on to: www.chase.com/specialoffers.

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 1,395.84	Average Balance	$ 711.06
Deposits and Credits	$ 10,309.91	Interest Earned for 30 Day(s)	$ 0.23
Checks, Withdrawals and Debits	$ 11,424.27	Annual Percentage Yield Earned	0.36%
Ending Balance	**$ 281.48**	Interest Credited in 2002	$ 2.10
		Interest Rate(s):	04/11 to 05/10 at 0.35%

Deposits and Credits

Date	Description	Amount
04/16	Deposit	$ 1,536.26
04/16	Online Bnkg Trnsf Fr Sav # 131-6062954-01 000308	$ 600.00
04/25	Online Bnkg Trnsf Fr Sav # 131-6062954-01 000216	$ 4,000.00
04/25	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 169.12
04/26	Online Bnkg Trnsf Fr Sav # 131-6062954-01 000313	$ 500.00
04/29	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 100.00
04/30	Deposit	$ 345.91
04/30	Deposit	$ 50.00
04/30	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 190.44
05/02	Deposit	$ 2,000.00
05/06	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 536.70
05/07	Deposit	$ 156.25
05/07	Deposit	$ 25.00
05/08	Deposit	$ 100.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

(continued)

Deposits and Credits

Date	Description	Amount
05/10	Interest Credit	$ 0.23
Total		**$ 10,309.91**

Withdrawals and Debits

Date	Description	Amount
04/10	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 504.56
04/11	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
04/17	Online Bnkg Trnsf To Sav # 131-6062954-01 000244	$ 600.00
04/18	ATM Withdrawal On 04/17 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 009800	$ 60.00
04/20	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 160.02
04/24	Discover Smart Chk 042402 601129881651410	$ 8.99
04/25	CIRRUS ATM Withdrawal On 04/25 833 2ND Ave. #B New York NY Card # 5113 7900 3276 7377; Serial # 852983	$ 81.75
04/27	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 169.12
04/27	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 65.47
04/29	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 99.00
05/02	ATM Withdrawal On 05/02 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 004905	$ 80.00
05/03	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 290.44
Total		**$ 2,149.35**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1073	04/15	$ 376.74	1080*	04/30	$ 152.76	5212	04/12	$ 150.00
1074	04/16	$ 36.37	1081	04/25	$ 4,500.00	5213	04/19	$ 300.00
1075	04/16	$ 100.00	1082	05/06	$ 1,176.67	5215*	04/30	$ 100.00
1076	04/22	$ 200.00	1083	05/06	$ 839.59	5216	05/03	$ 150.00
1077	04/22	$ 242.79	5210*	04/25	$ 200.00			
1078	04/29	$ 600.00	5211	04/12	$ 150.00			

Total (16 checks)

** indicates gap in check sequence*

Ck # 5215 should be 150 not 100.

Daily Balances

Date	Balance	Date	Bal.
04/11	$ 861.28	04/20	$ 1,06
04/12	$ 561.28	04/22	$ 62
04/15	$ 184.54	04/24	$ 61
04/16	$ 2,184.43	04/25	$ (
04/17	$ 1,584.43	04/26	$ 50
04/18	$ 1,524.43	04/27	$ 26
04/19	$ 1,224.43	04/29	$ 33

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

131-6062954-01

DANIEL KARRON

Summary

Opening Balance	$ 5,011.44	Average Balance	$ 2,608.73
Deposits and Credits	$ 601.61	Interest Earned for 30 Day(s)	$ 1.61
Checks, Withdrawals and Debits	$ 5,100.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 513.05**	Interest Credited in 2002	$ 9.40
		Interest Rate(s):	04/11 to 05/10 at 0.75%

Deposits and Credits

Date	*Description*	*Amount*
04/17	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000244	$ 600.00
05/10	Interest Credit	$ 1.61
Total		**$ 601.61**

Withdrawals and Debits

Date	*Description*	*Amount*
04/16	Online Bnkg Trnsf To Chk # 131-0684916-65 000308	$ 600.00
04/25	Online Bnkg Trnsf To Chk # 131-0684916-65 000216	$ 4,000.00
04/26	Online Bnkg Trnsf To Chk # 131-0684916-65 000313	$ 500.00
Total		**$ 5,100.00**

Daily Balances

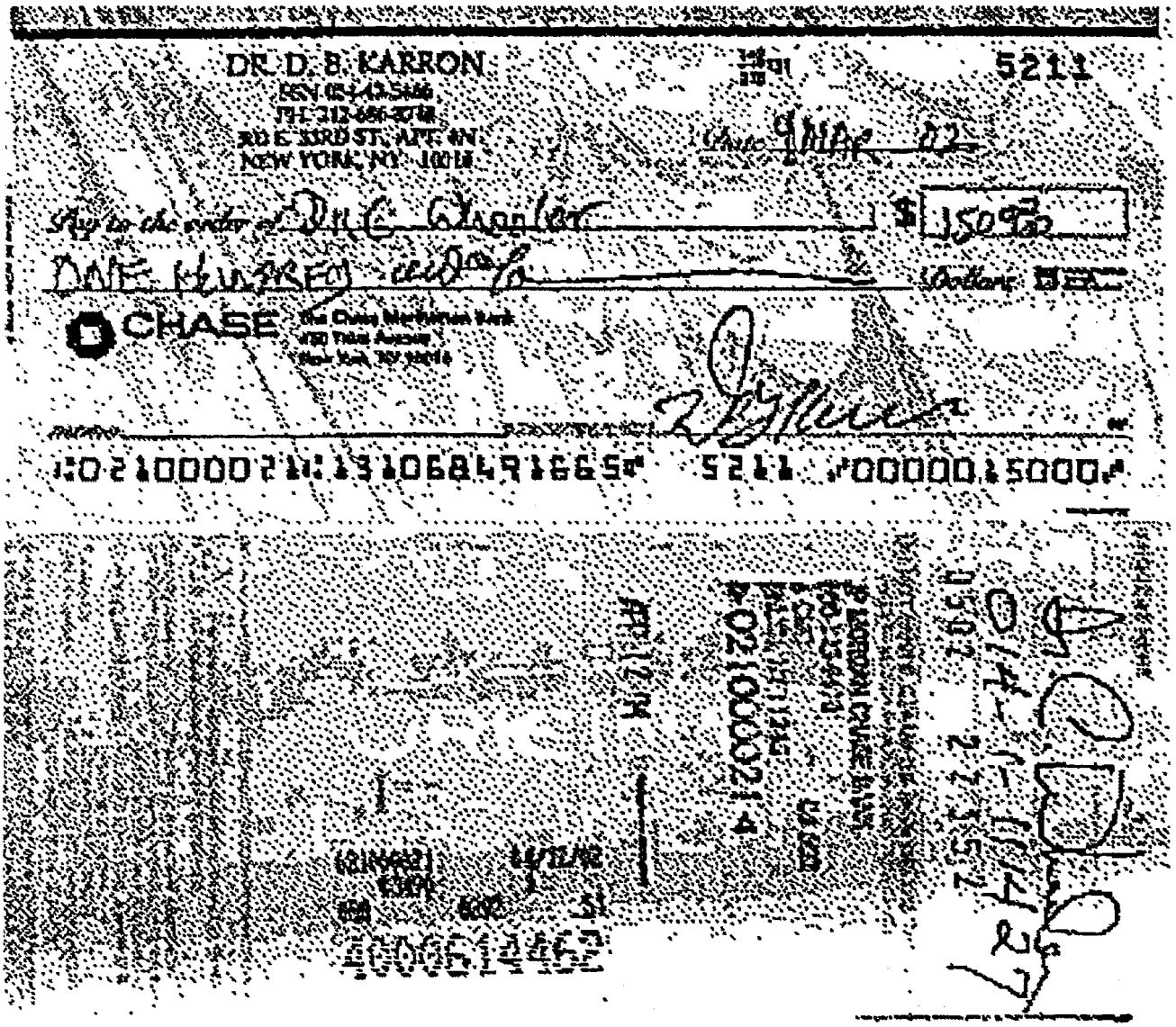
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
04/16	$ 4,411.44	04/25	$ 1,011.44	05/10	$ 513.05
04/17	$ 5,011.44	04/26	$ 511.44		

Monthly Fee

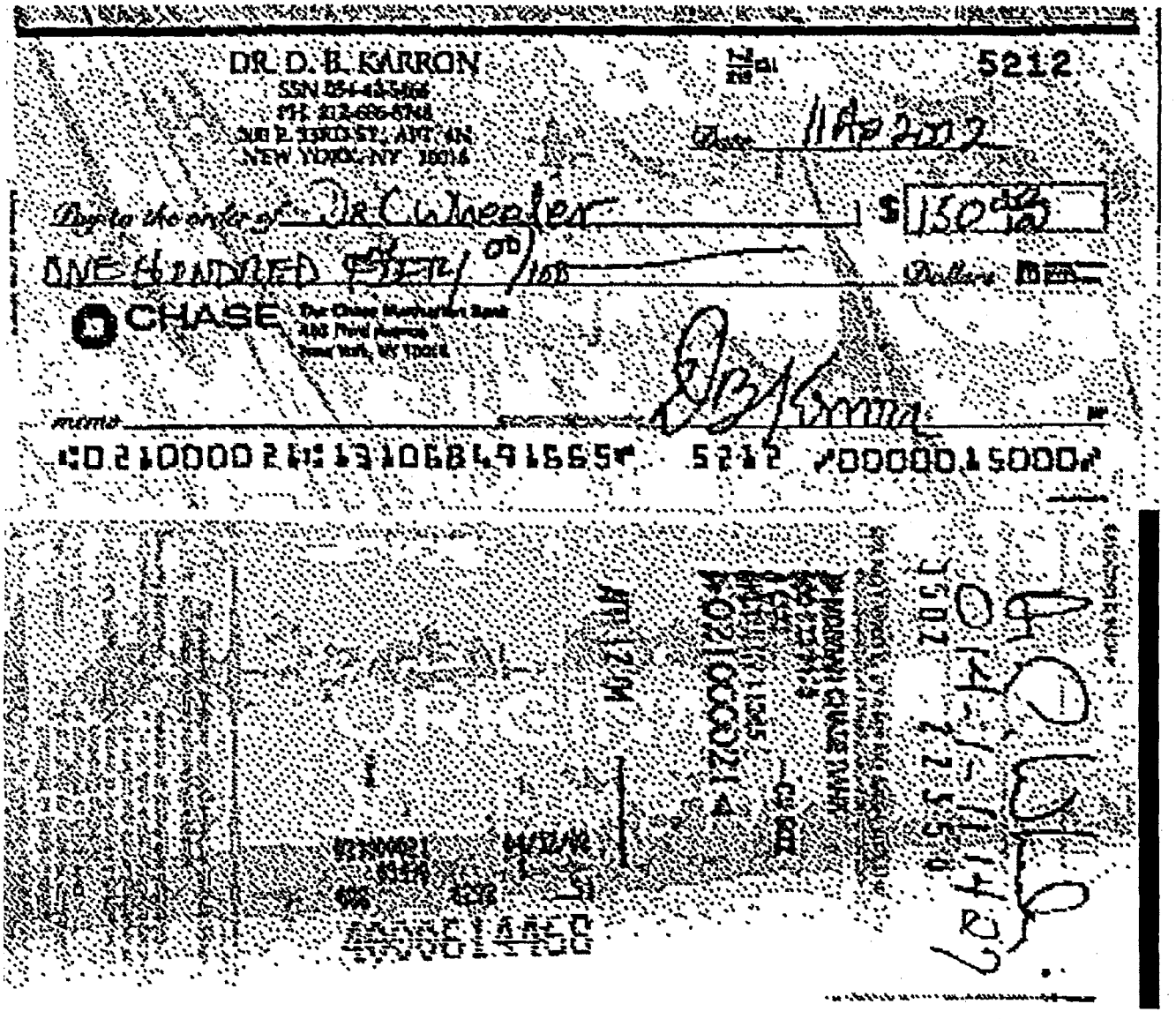
A $30.00 fee was deducted from your account on 04/11 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $3,857.79. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040614462 Posting date 12-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040614468 Posting date 12-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0048488473 Posting date 15-APR-02

1073

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

4/9/2002

PAY TO THE ORDER OF Lord And Taylors 096034 18 4001 041502 $376.74

Three Hundred Seventy-Six and 74/100********** DOLLARS

Lord and Taylors
P O Box 948737
Cleveland OH
44101-4873

VOID IF NOT CASHED IN 30 DAYS

MEMO

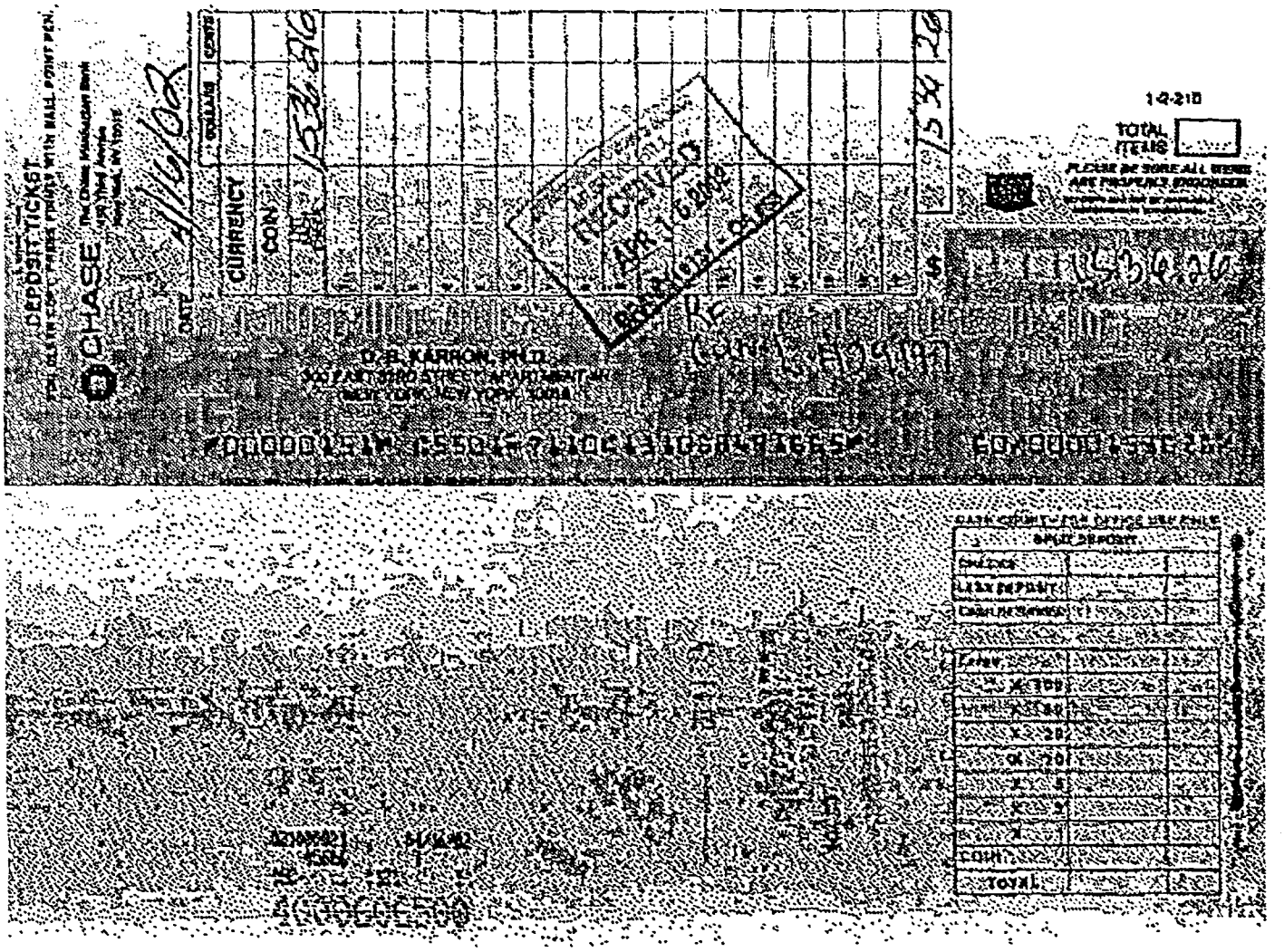
⑈001073⑈ ⑆021000021⑆ 310684916659⑈ ⑈000037674⑈

8 04/15/02 8
0212-04005
041302 026100212 2 092 112 24 092 0687674
0687674

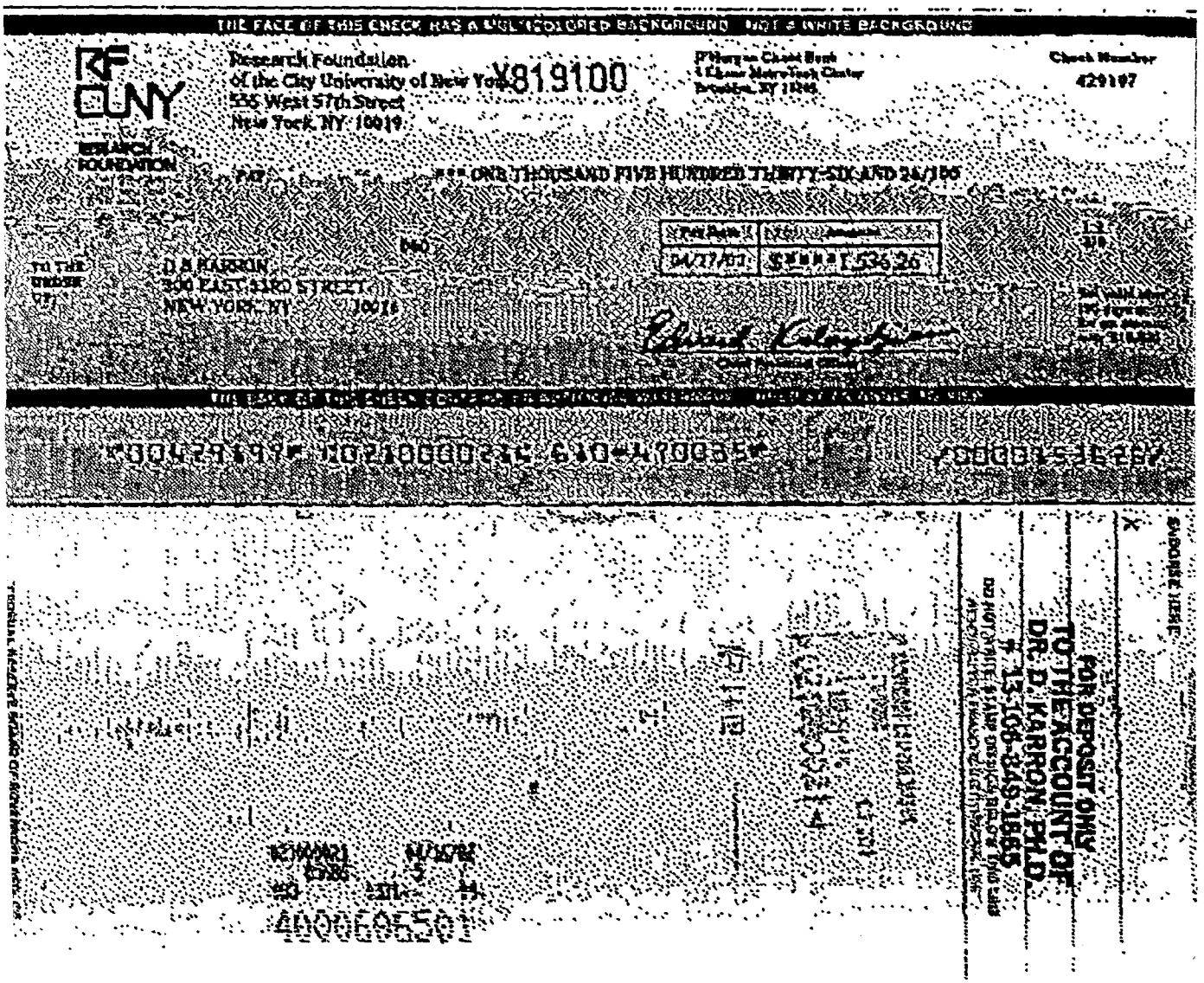
1300960859 0410-00014
096034 04-15-02
0048457369 04/15/2002 7945 138 1
JPMORGANCHASE METROTECH
0048488473 04/15/2002 7945 1 138
JPMORGANCHASE METROTECH

→041202883←
MAY NTL BANK OF OHIO
PARMA, OHIO 44129
PROCESSOR FOR:
HECHT'S-STRAWBRIDGE'S
→041202883←

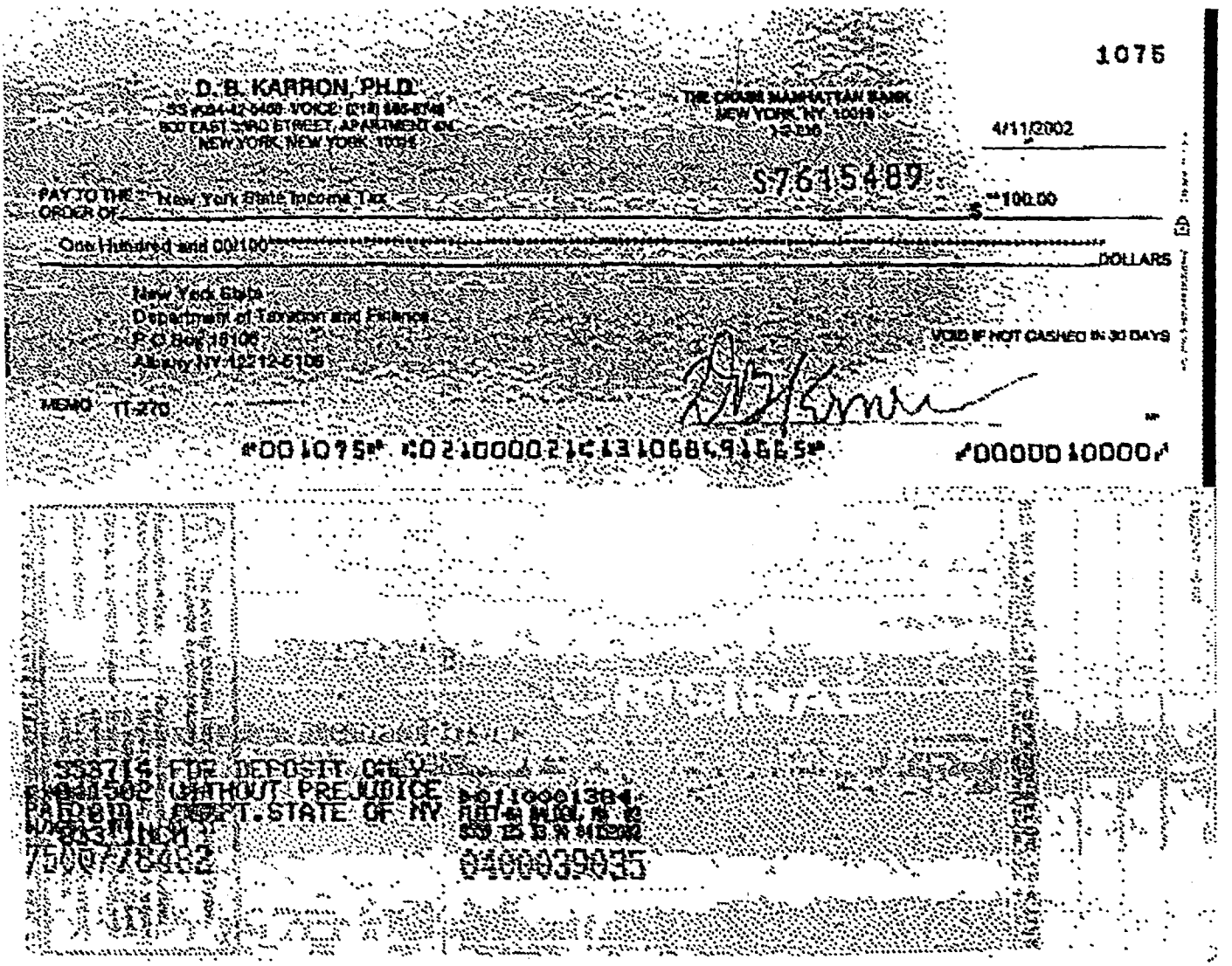
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040606500 Posting date 16-APR-02



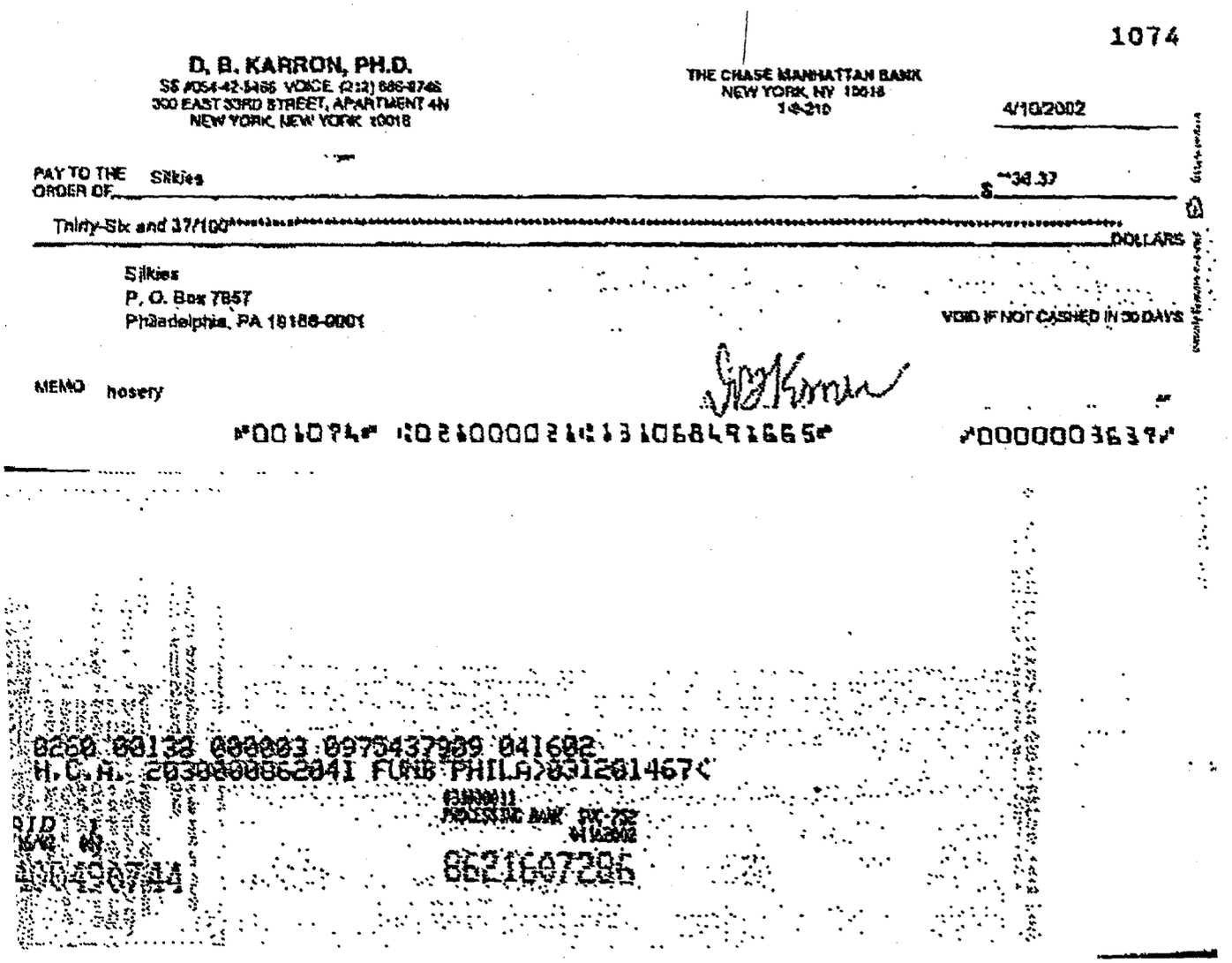
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040606501 Posting date 16-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075778482 Posting date 16-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012051325 Posting date 16-APR-02



1074

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE (212) 686-8746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-6-210

4/10/2002

PAY TO THE ORDER OF Silkies $ **36.37

Thirty-Six and 37/100**********DOLLARS

Silkies
P. O. Box 7857
Philadelphia, PA 19188-0001

VOID IF NOT CASHED IN 30 DAYS

MEMO hosery

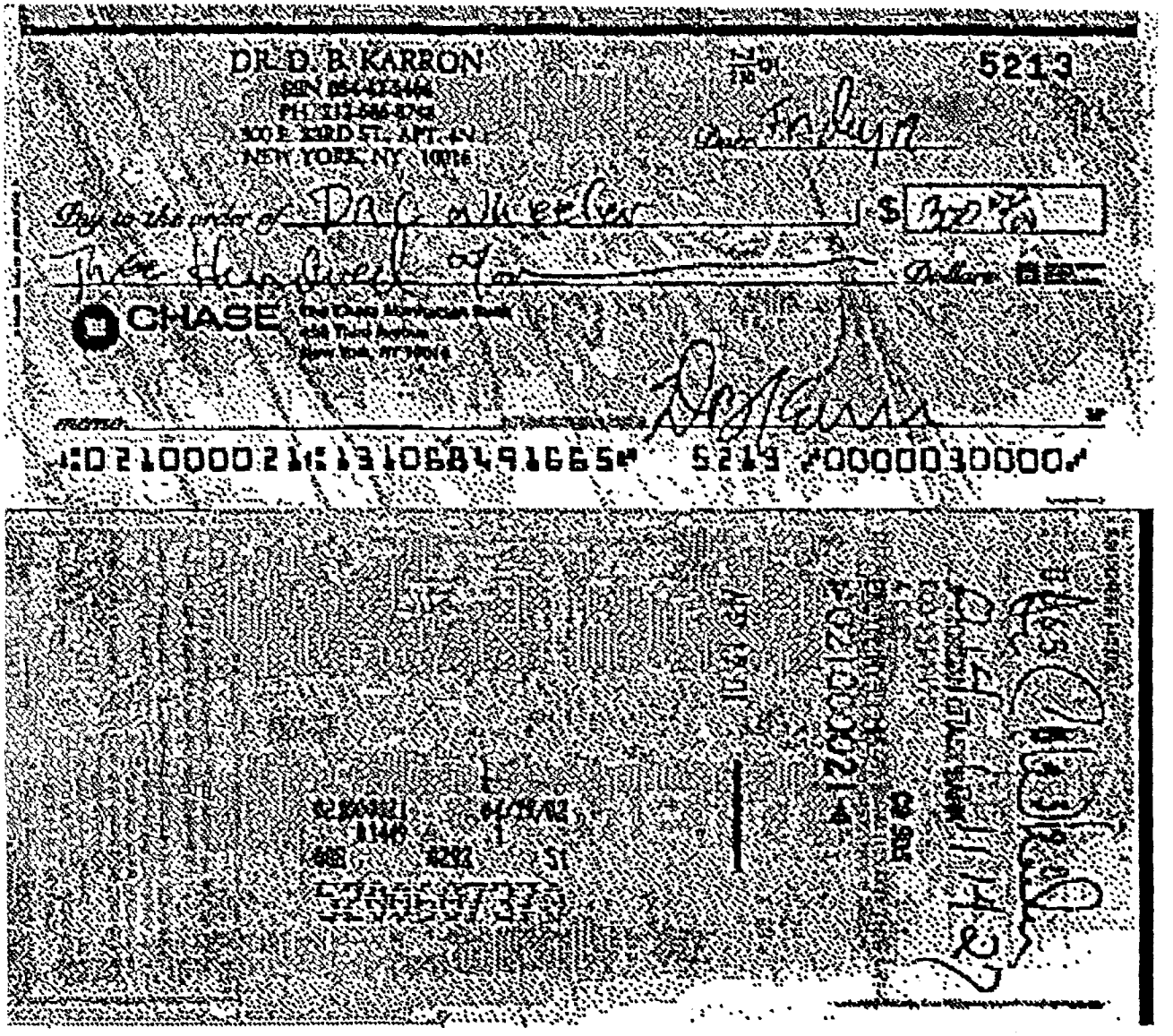
⑈001074⑈ ⑆021000021⑆ 3105849166⑈ ⑈000003637⑈

0260 00138 000003 0975437909 041602
H.C.H. 2030000862041 FUNB PHILA/031201467<

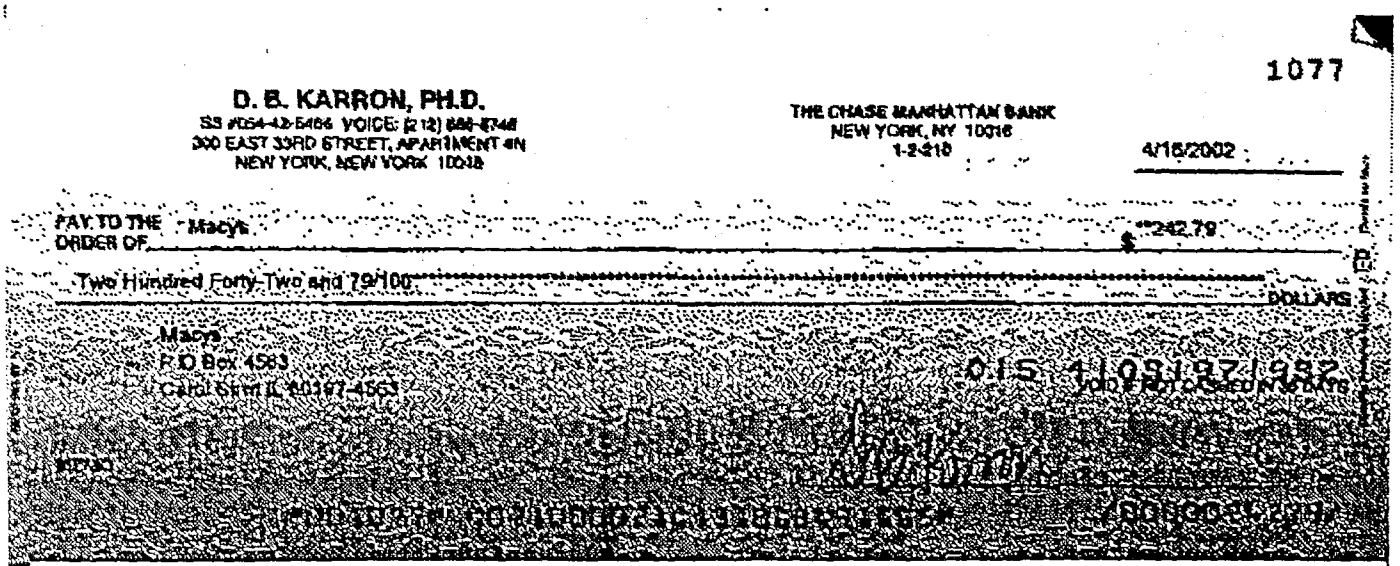
PAID
4/10/2002

8621697285

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052607370 Posting date 19-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040568671 Posting date 22-APR-02



1077

D. B. KARRON, PH.D.
SS #054-42-5484 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

4/16/2002

PAY TO THE ORDER OF Macy's $ **242.79

Two Hundred Forty-Two and 79/100 DOLLARS

Macy's
P.O Box 4563
Carol Stream IL 60197-4563

⑆021000021⑆ 910 1 08 97 992

VOID IF NOT PROCESSED WITHIN 90 DAYS

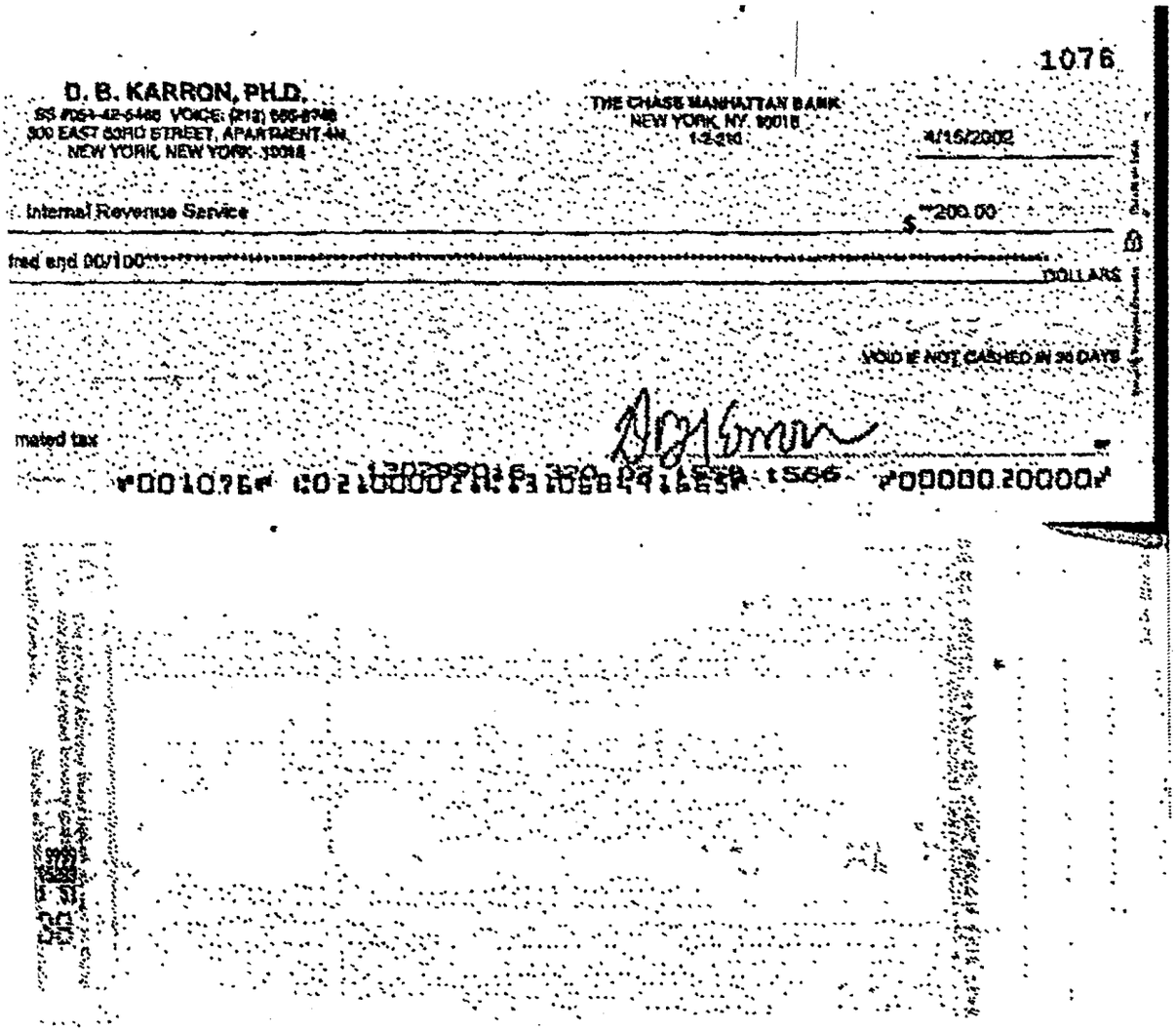
⑈1077⑈ ⑆021000021⑆ 910 1 08 97 992

0000015253 165 092102204

ABSENCE OF PAYEE END GTD
0105

$5120680582
40056867

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071425938 Posting date 22-APR-02



1076

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 595-8748
300 EAST 53RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

4/15/2002

Internal Revenue Service $ **200.00

two and 00/100****** DOLLARS

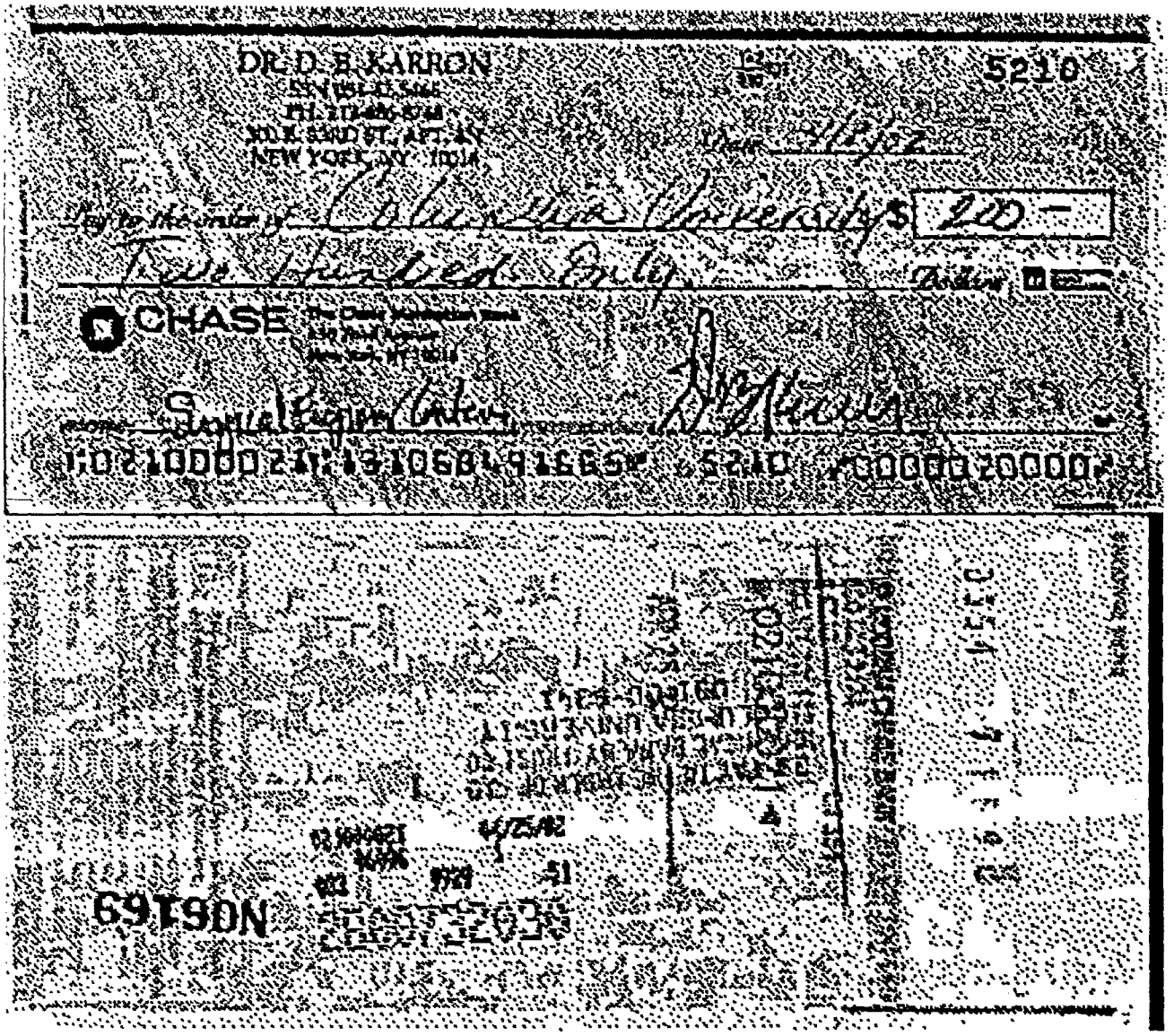
VOID IF NOT CASHED IN 90 DAYS

mated tax

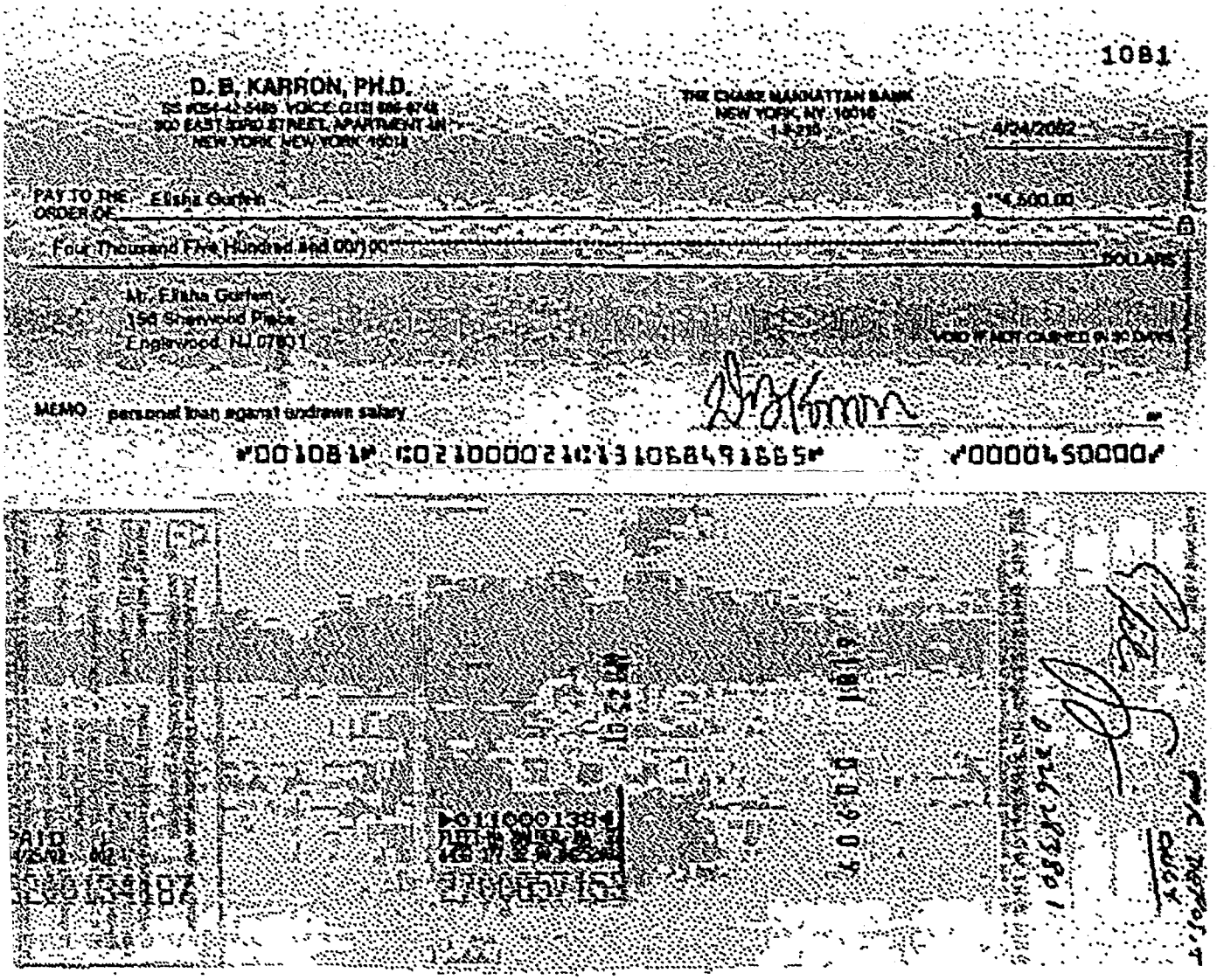
D B Karron

⑈001076⑈ ⑆021000021⑆ 3100894916⑈ 1566 ⑈00000.20000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028732030 Posting date 25-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012511333 Posting date 25-APR-02


1081

D. B. KARRON, PH.D.
[illegible]
900 EAST 32ND STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

4/24/2002

PAY TO THE ORDER OF Elisha Gurfein $4,500.00

Four Thousand Five Hundred And 00/100 DOLLARS

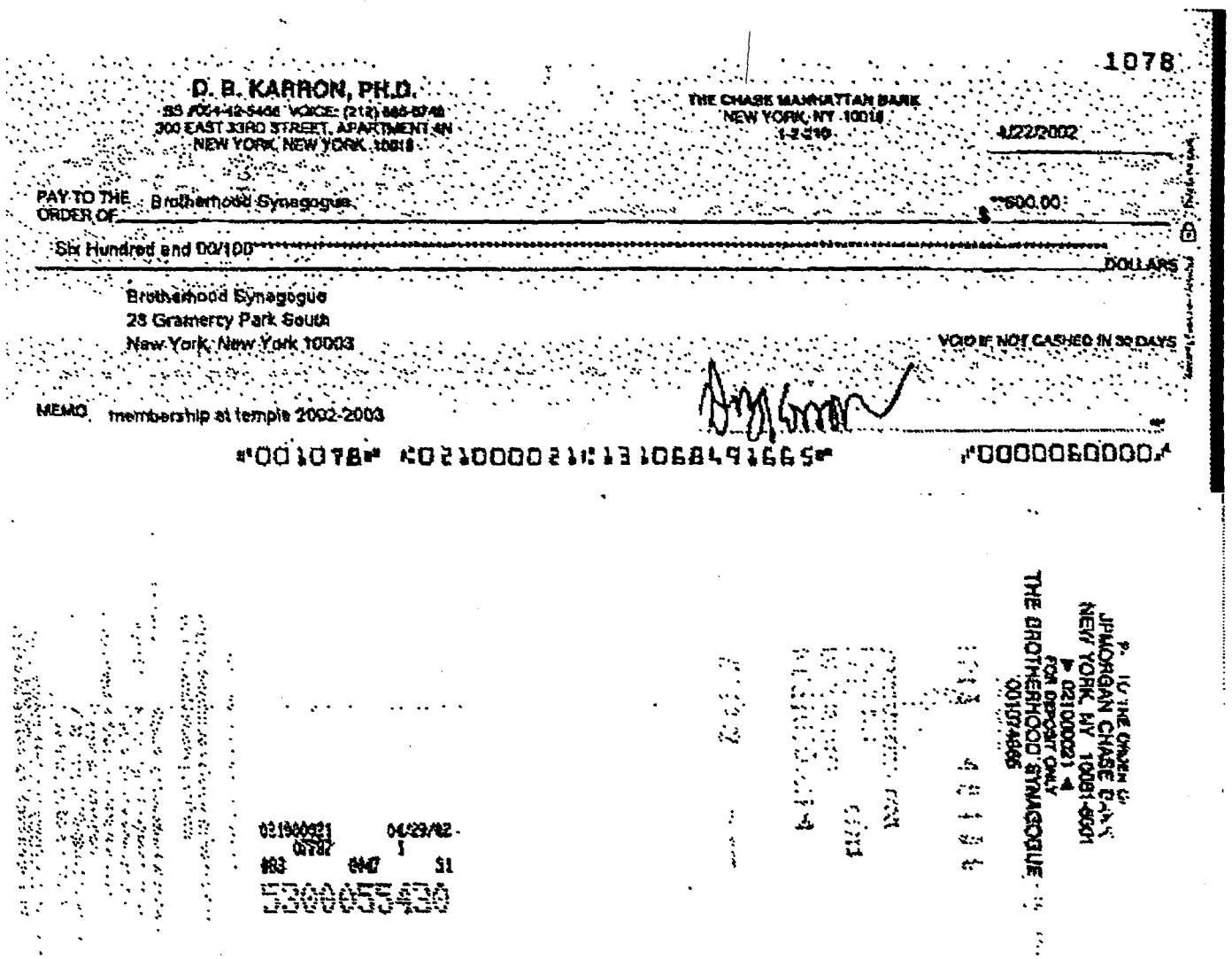
Mr. Elisha Gurfein
150 Sherwood Place
Englewood, NJ 07631

VOID IF NOT CASHED IN 30 DAYS

MEMO personal loan against undrawn salary

⑈001081⑈ ⑆021000021⑆ 3106849 1665⑈ ⑈0000450000⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053055430 Posting date 29-APR-02



1078

D. B. KARRON, PH.D.
SS #004-42-5466 VOICE: (212) 685-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2/210

4/22/2002

PAY TO THE ORDER OF Brotherhood Synagogue $ **600.00

Six Hundred and 00/100 DOLLARS

Brotherhood Synagogue
28 Gramercy Park South
New York, New York 10003

VOID IF NOT CASHED IN 90 DAYS

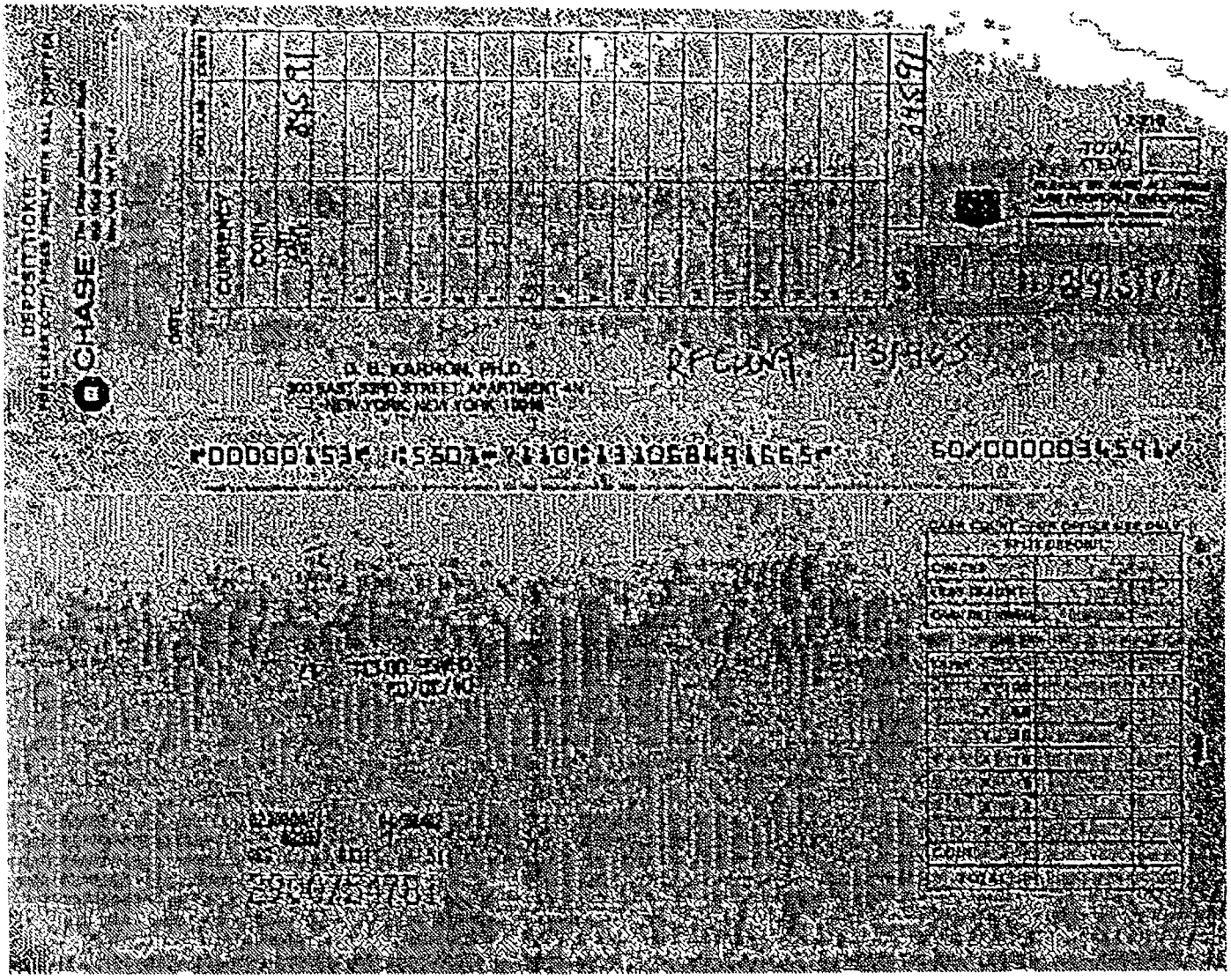
MEMO membership at temple 2002-2003

⑈001078⑈ ⑆021000021⑆ 13106849⑆665⑈ 000000600000

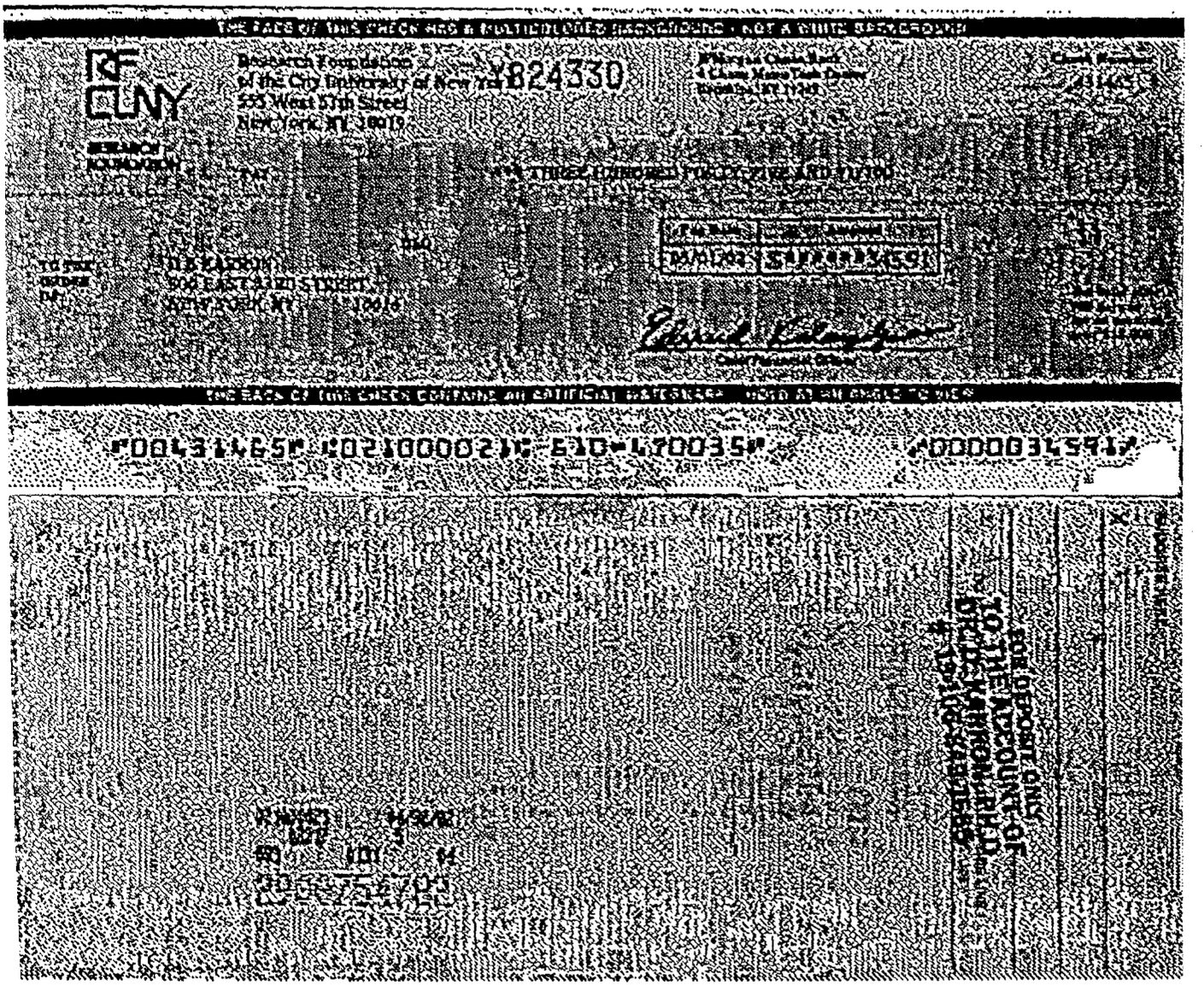
P. TO THE ORDER OF
JPMORGAN CHASE BANK
NEW YORK, NY 10081-8901
⑆021000021⑆
FOR DEPOSIT ONLY
THE BROTHERHOOD SYNAGOGUE
001074665

021000021 04/29/02
0782 1
683 6447 51
5300055430

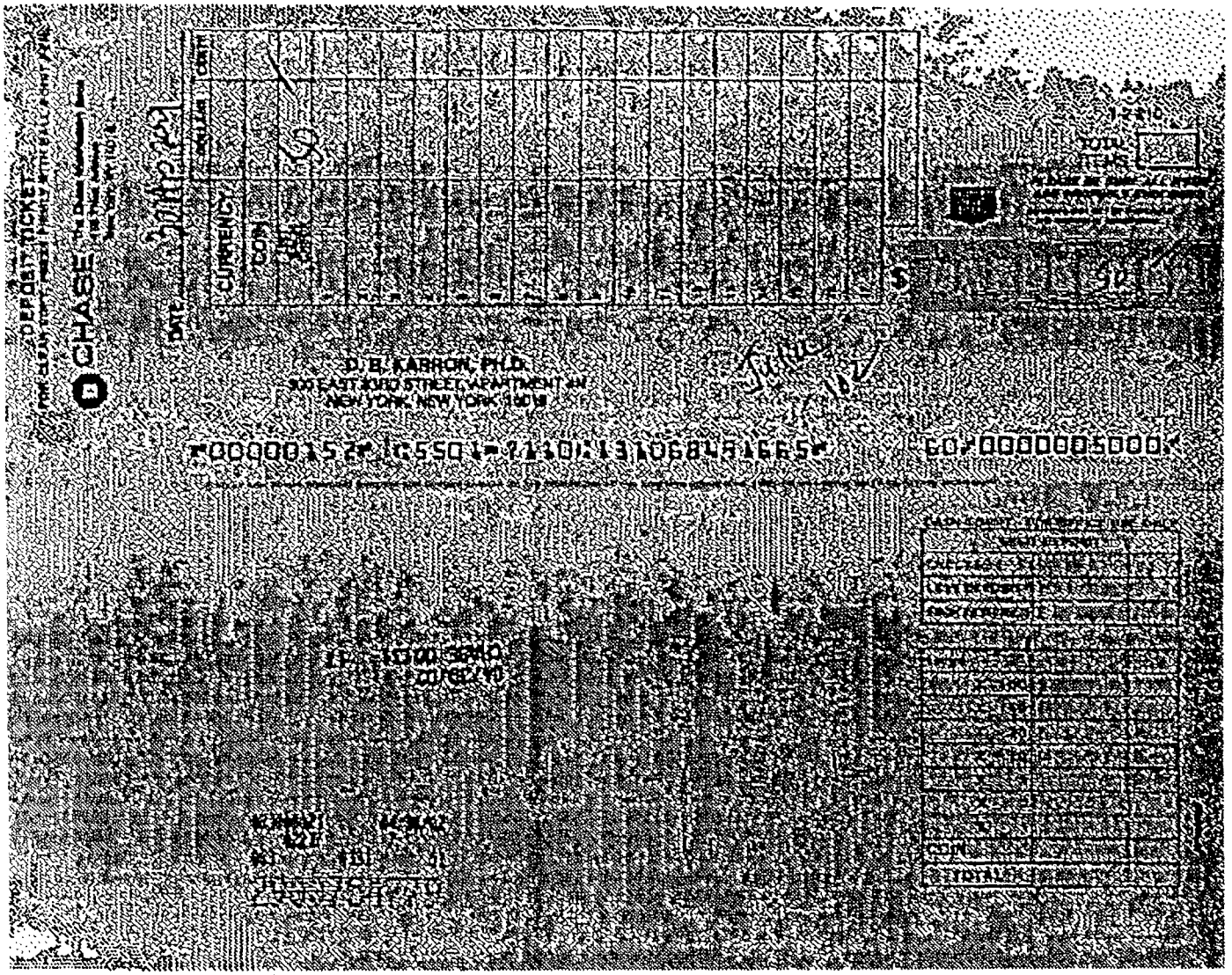
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029754781 Posting date 30-APR-02



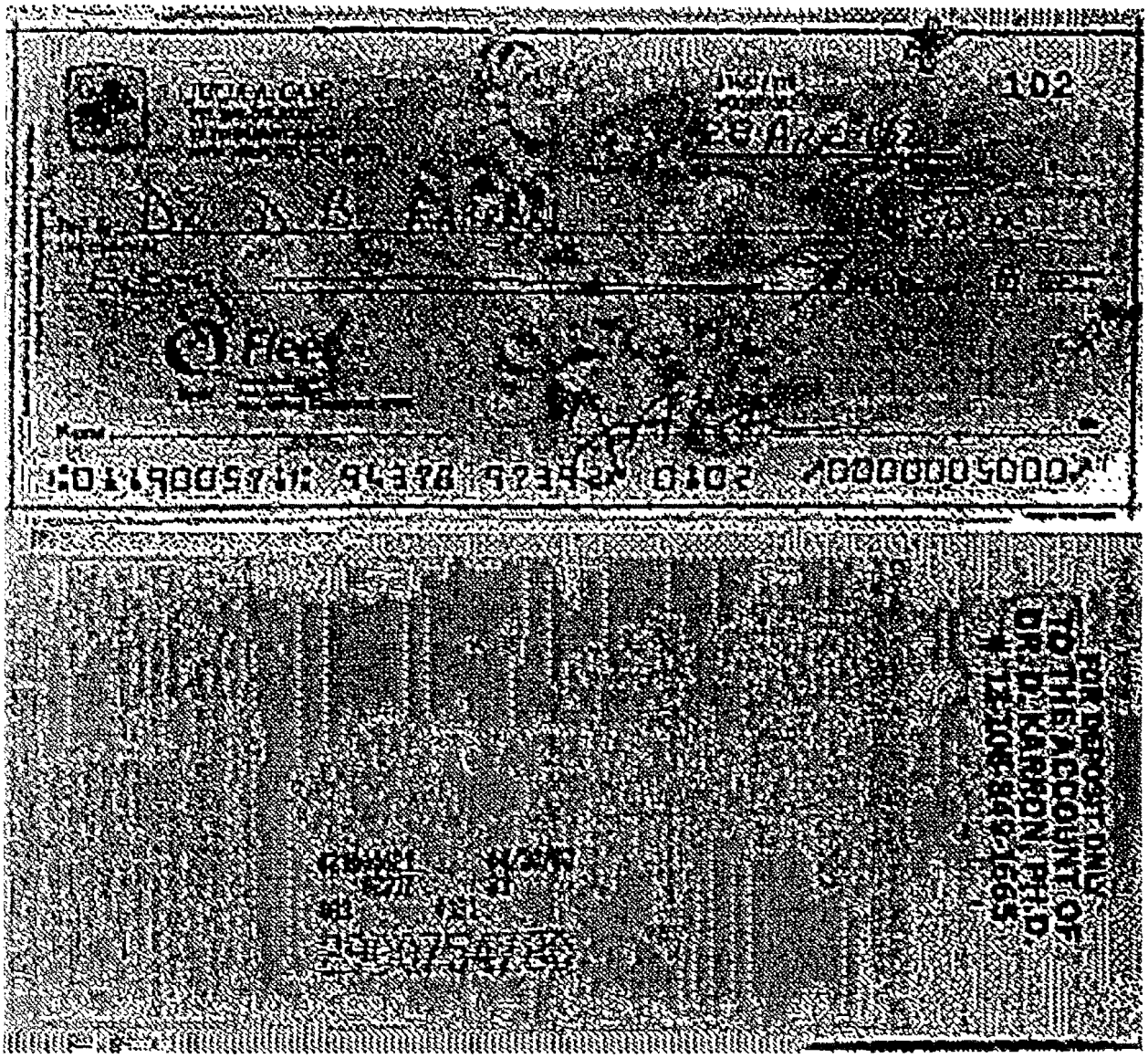
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029754782 Posting date 30-APR-02



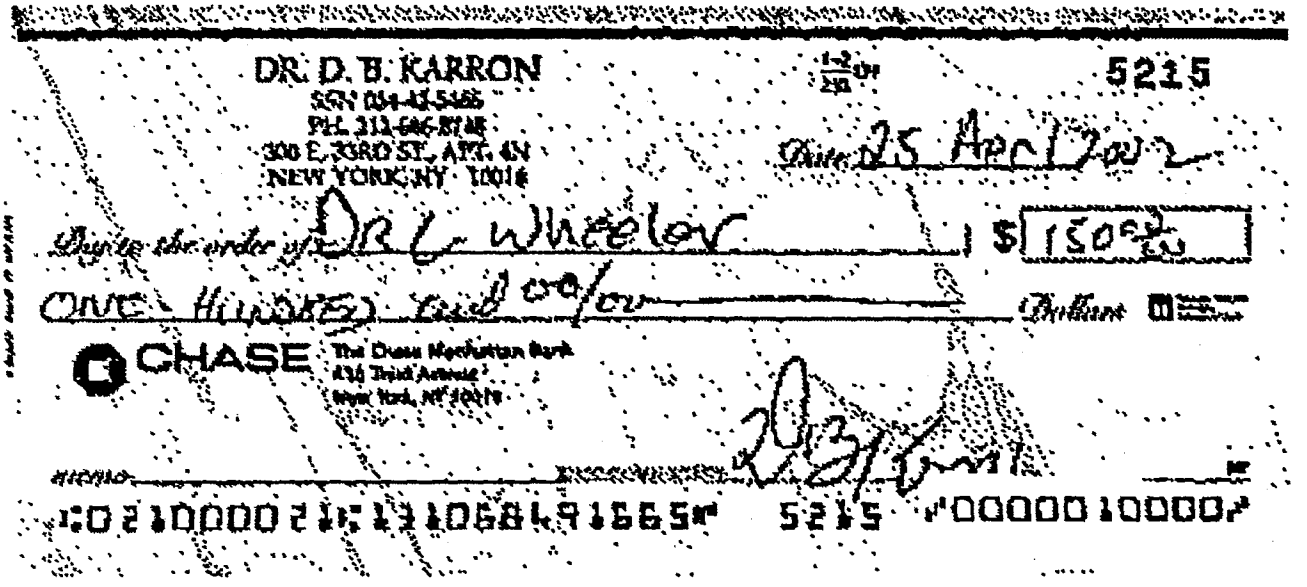
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029754779 Posting date 30-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029754780 Posting date 30-APR-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040080339 Posting date 30-APR-02


DR. D. B. KARRON
SS#: 034-43-5465
PH. 212-686-8748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5215

Date 25 Apr 2002

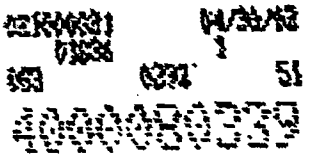
Pay to the order of Dr L Wheeler $ 150.00

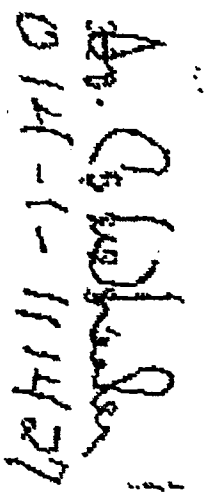
One Hundred and 00/100 Dollars

CHASE The Chase Manhattan Bank
410 Third Avenue
New York, NY 10016

Memo

⑆021000021⑆ 910684916654 5215 ⑈00000 10000⑈

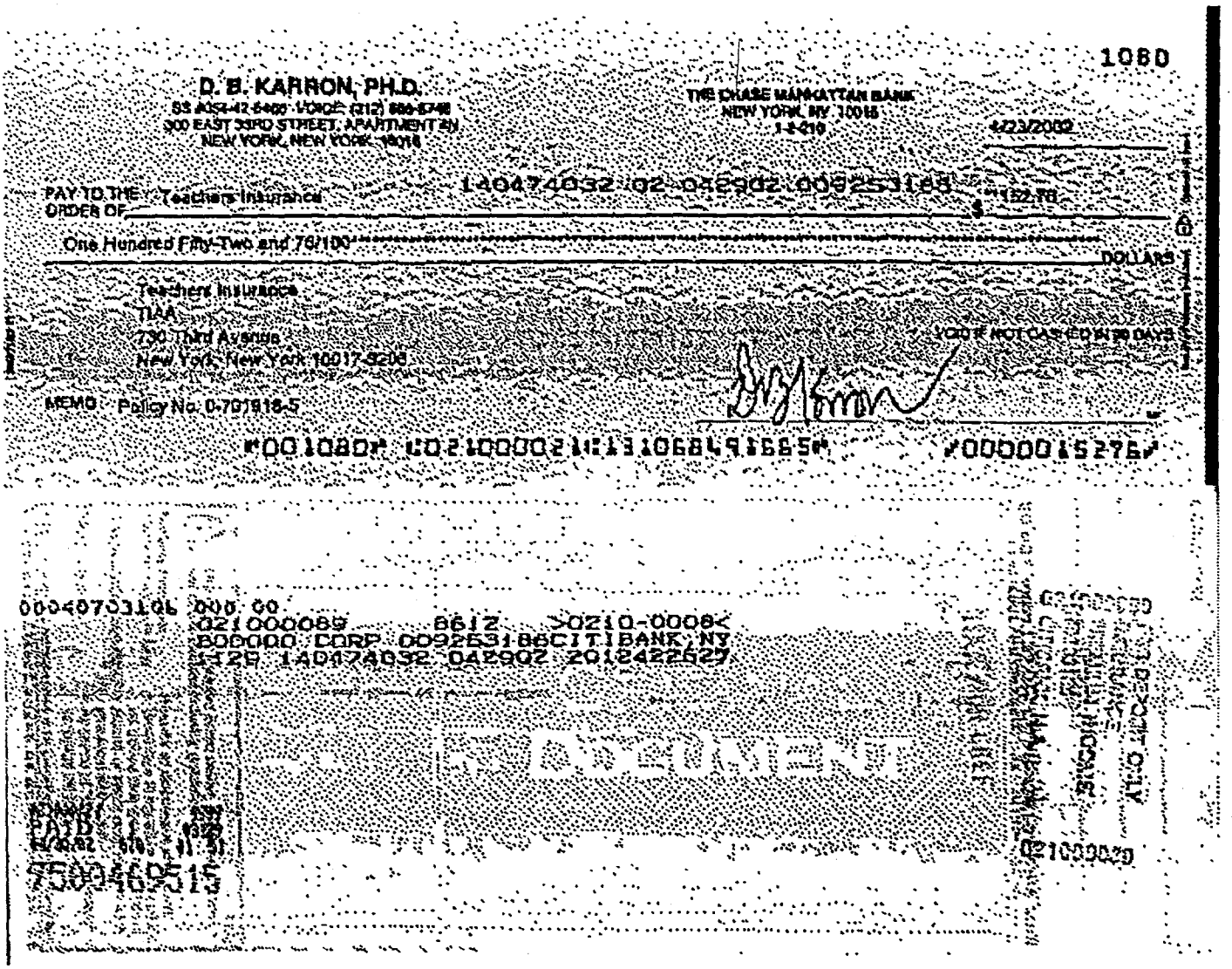



Dr. D. B. Karron
0 11-1-11 27

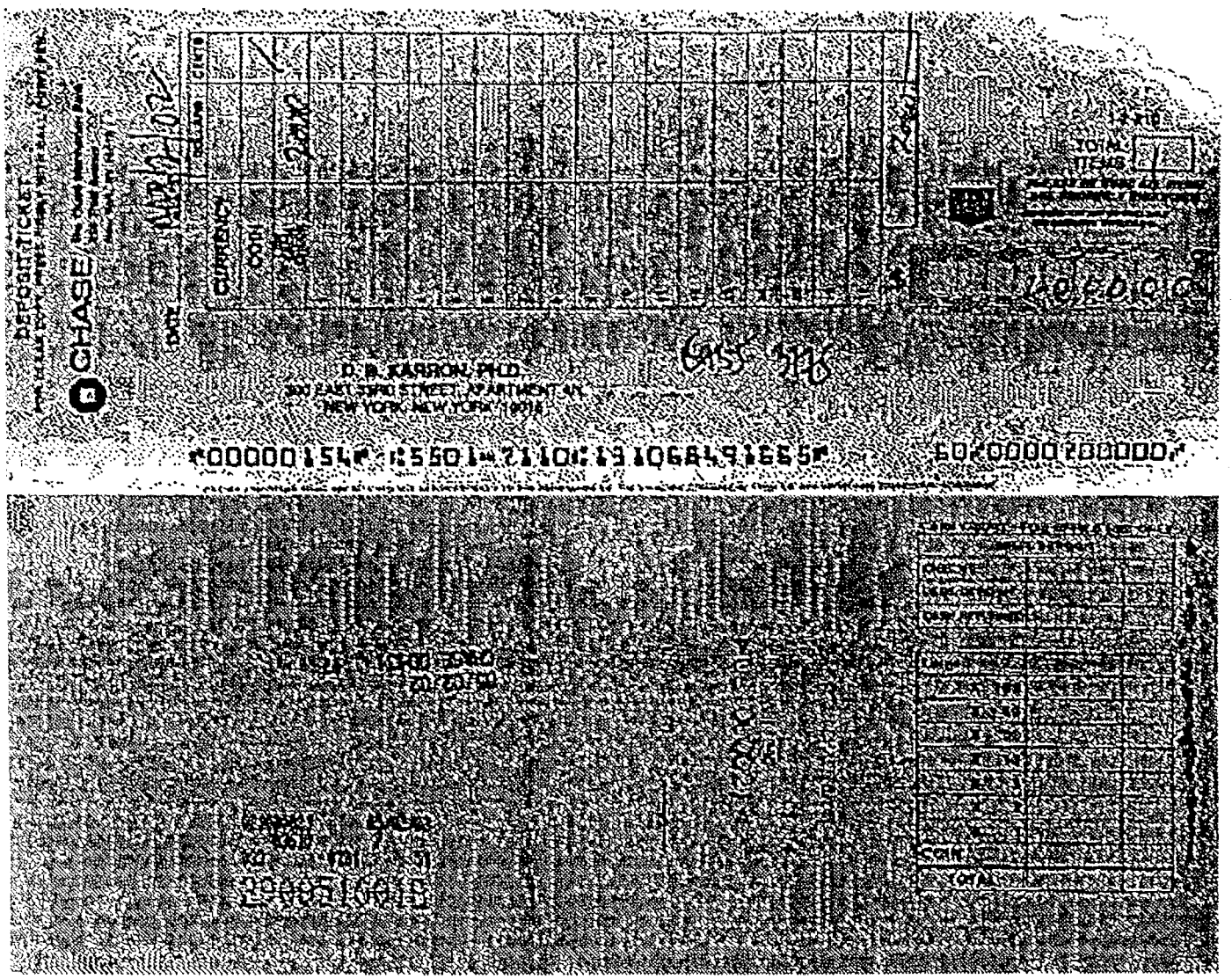
⑆021000021⑆

Both tx
$100 ea

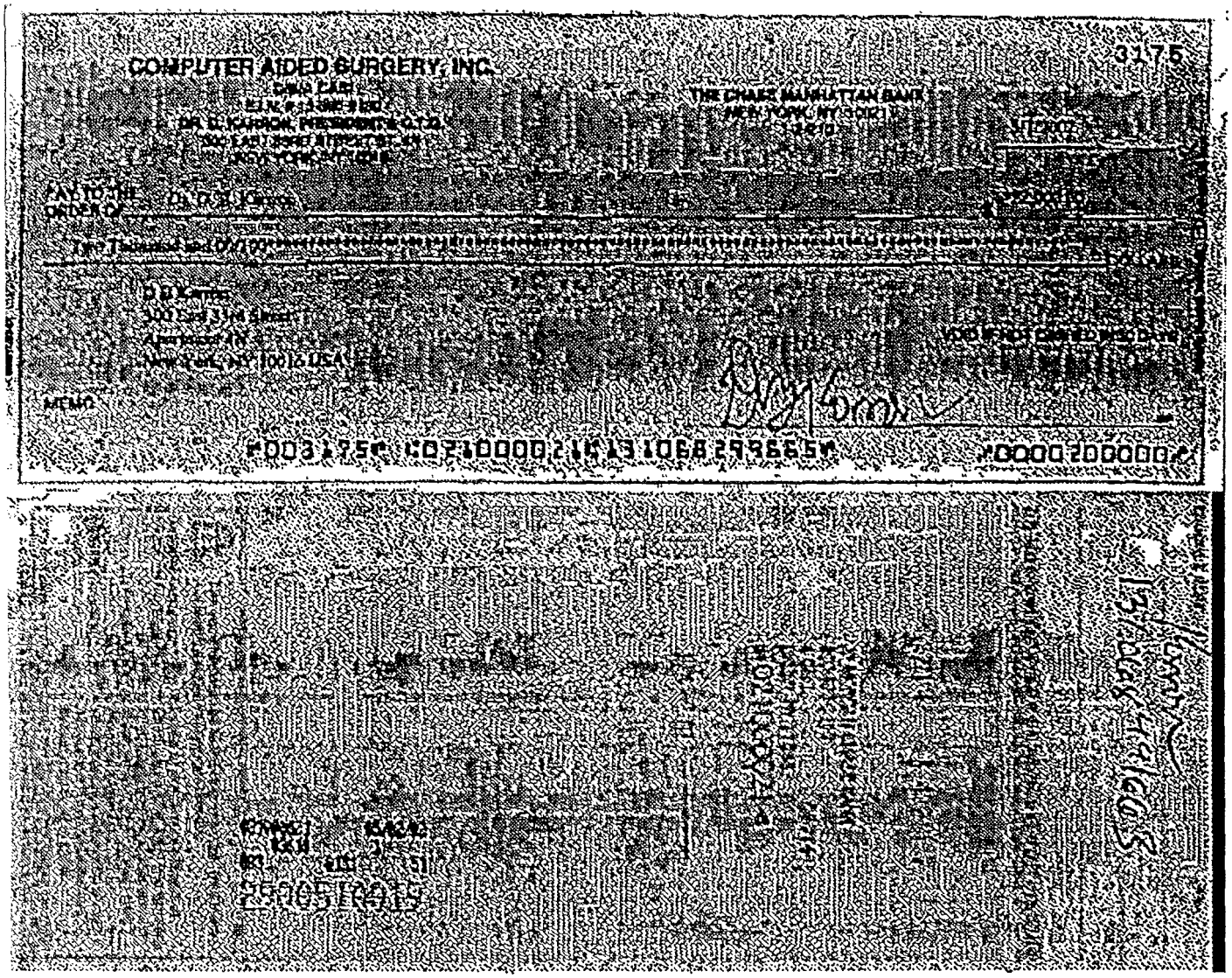
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075469515 Posting date 30-APR-02



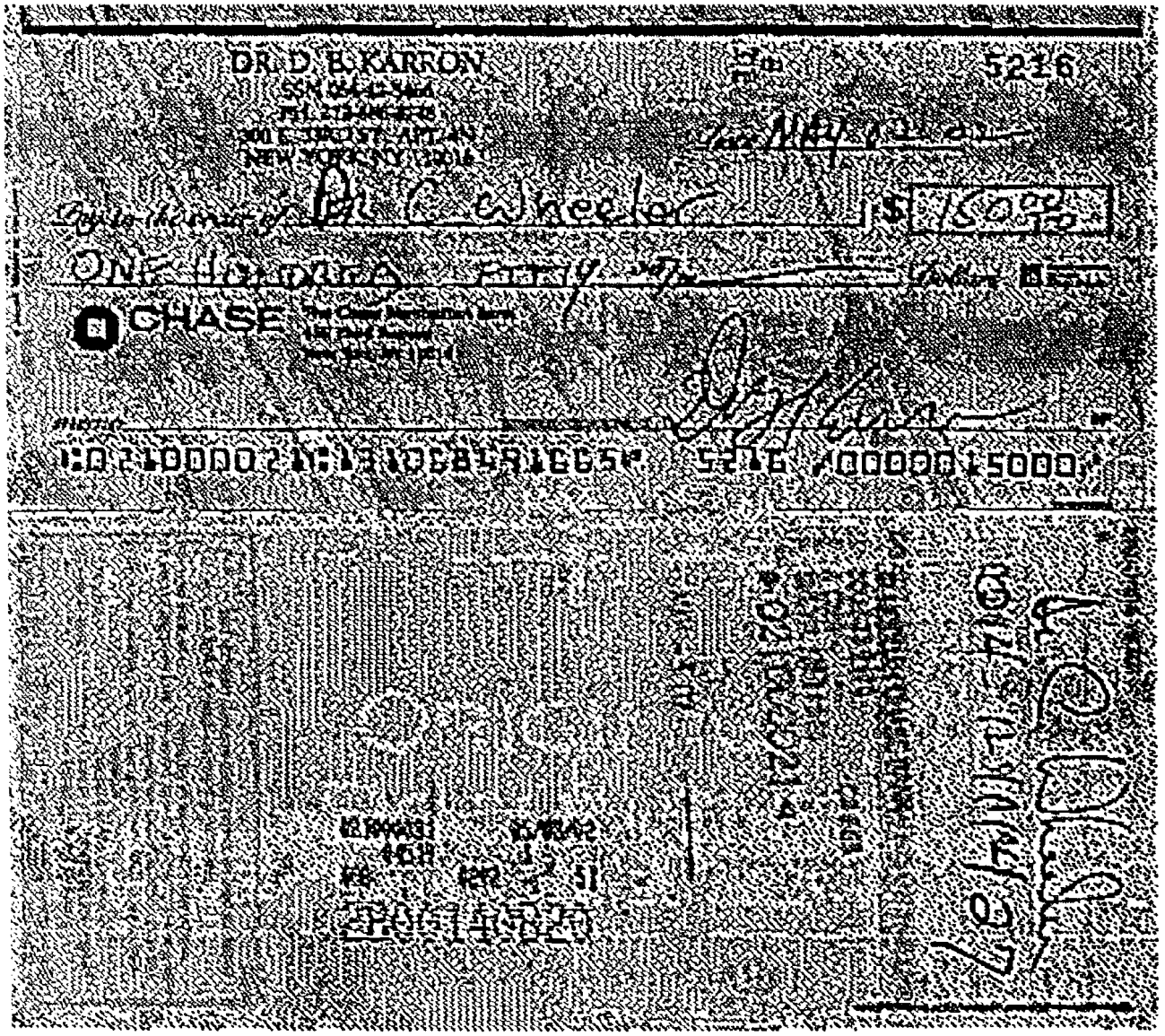
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029510018 Posting date 02-MAY-02



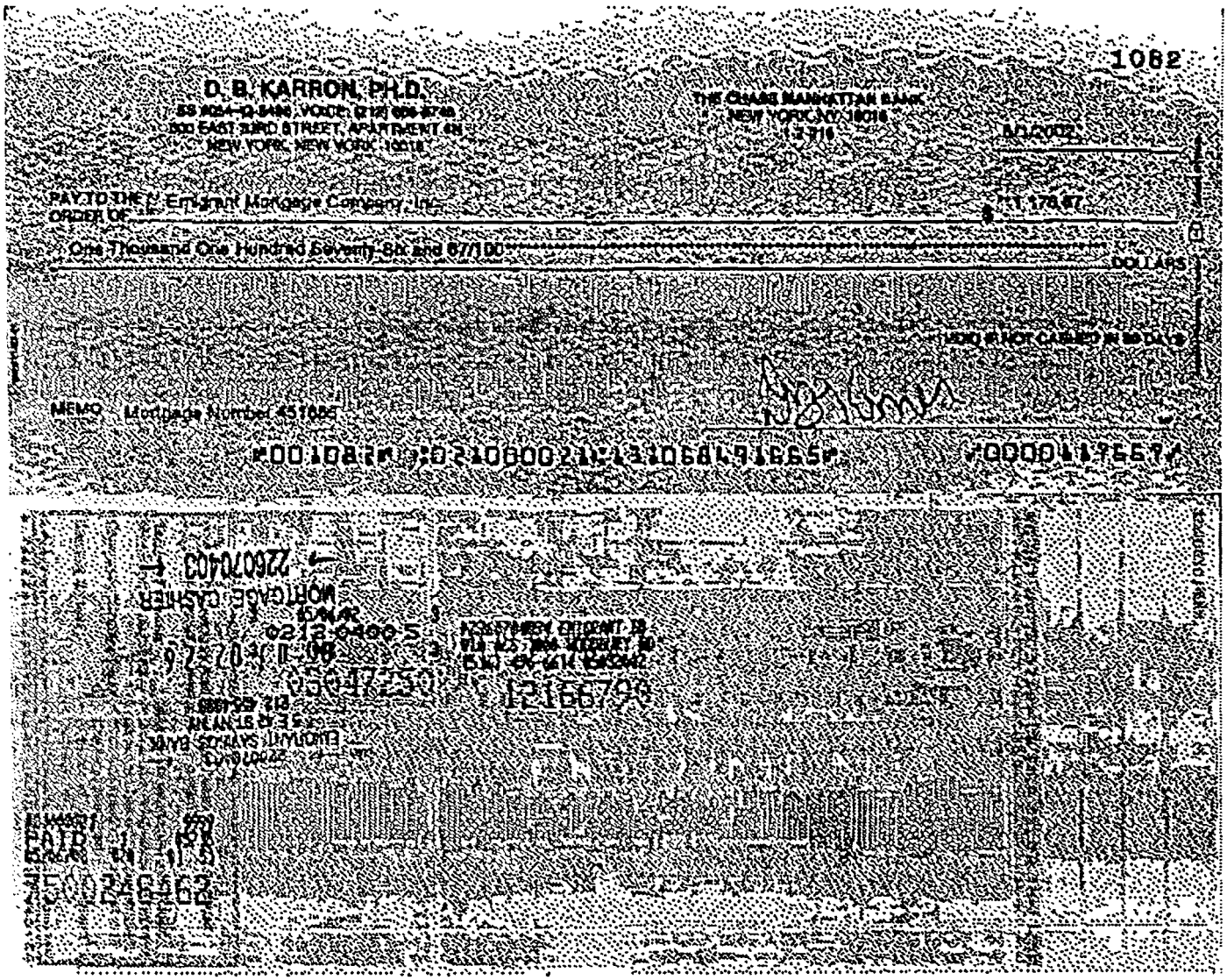
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029510019 Posting date 02-MAY-02



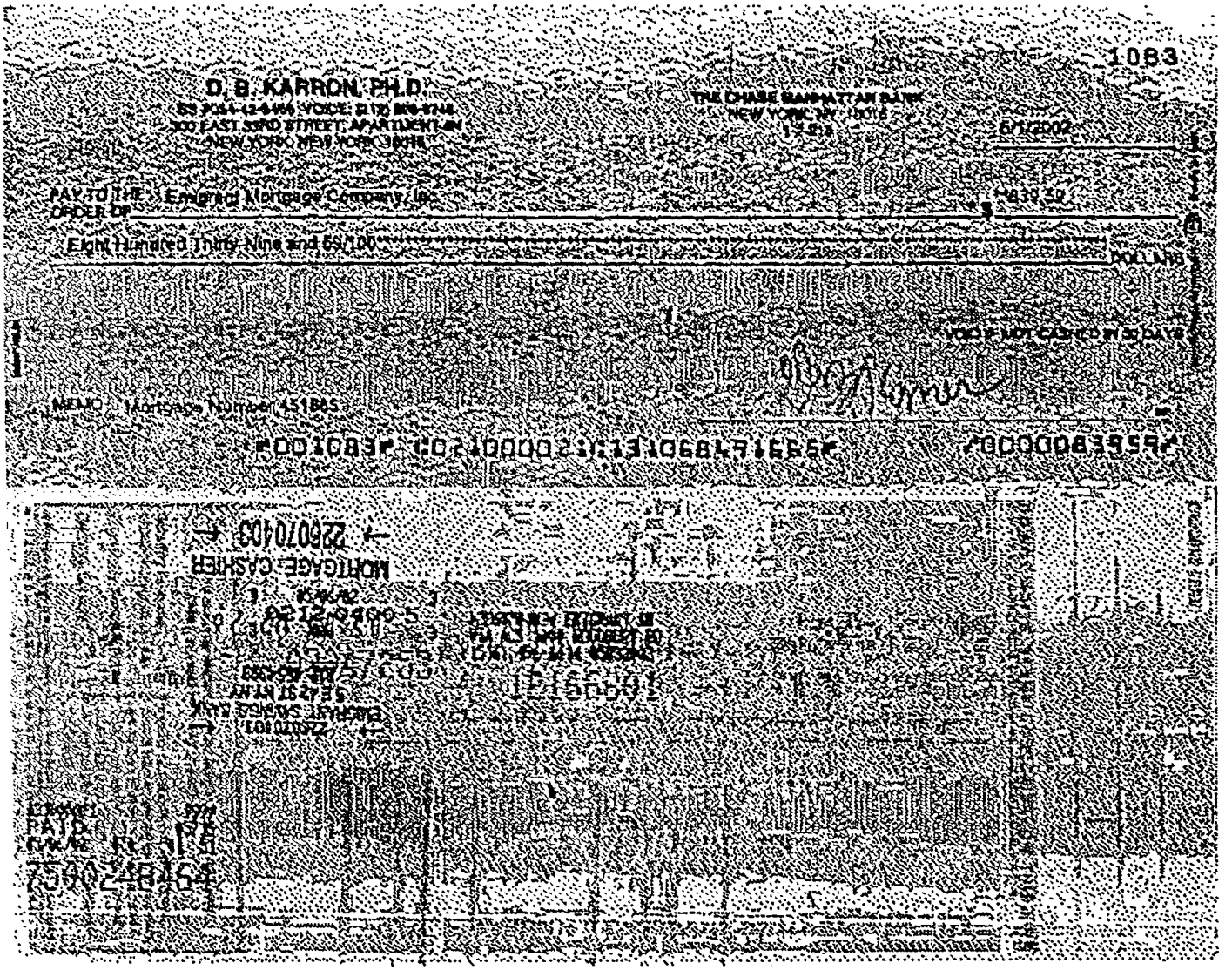
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028140820 Posting date 03-MAY-02



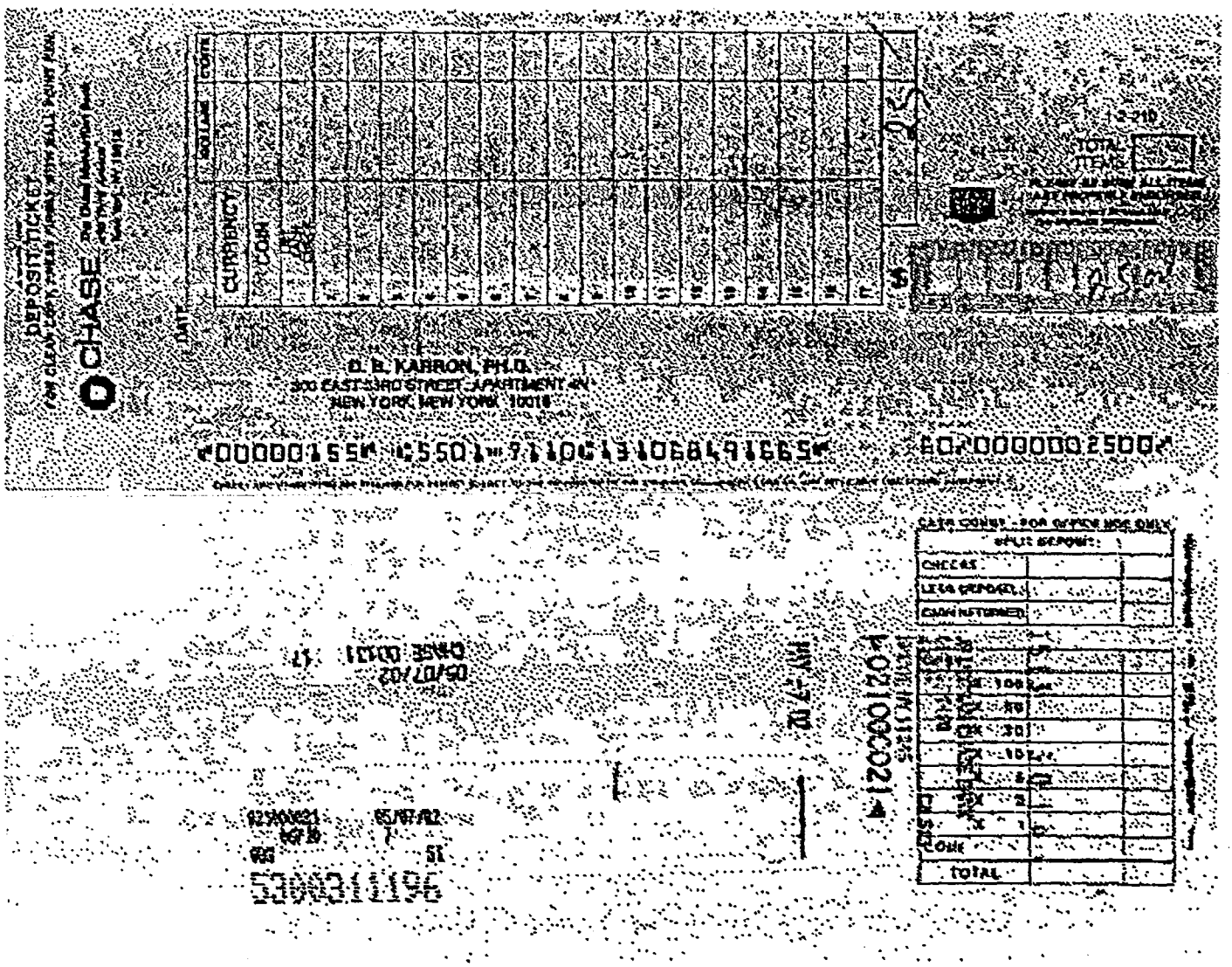
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075248462 Posting date 06-MAY-02



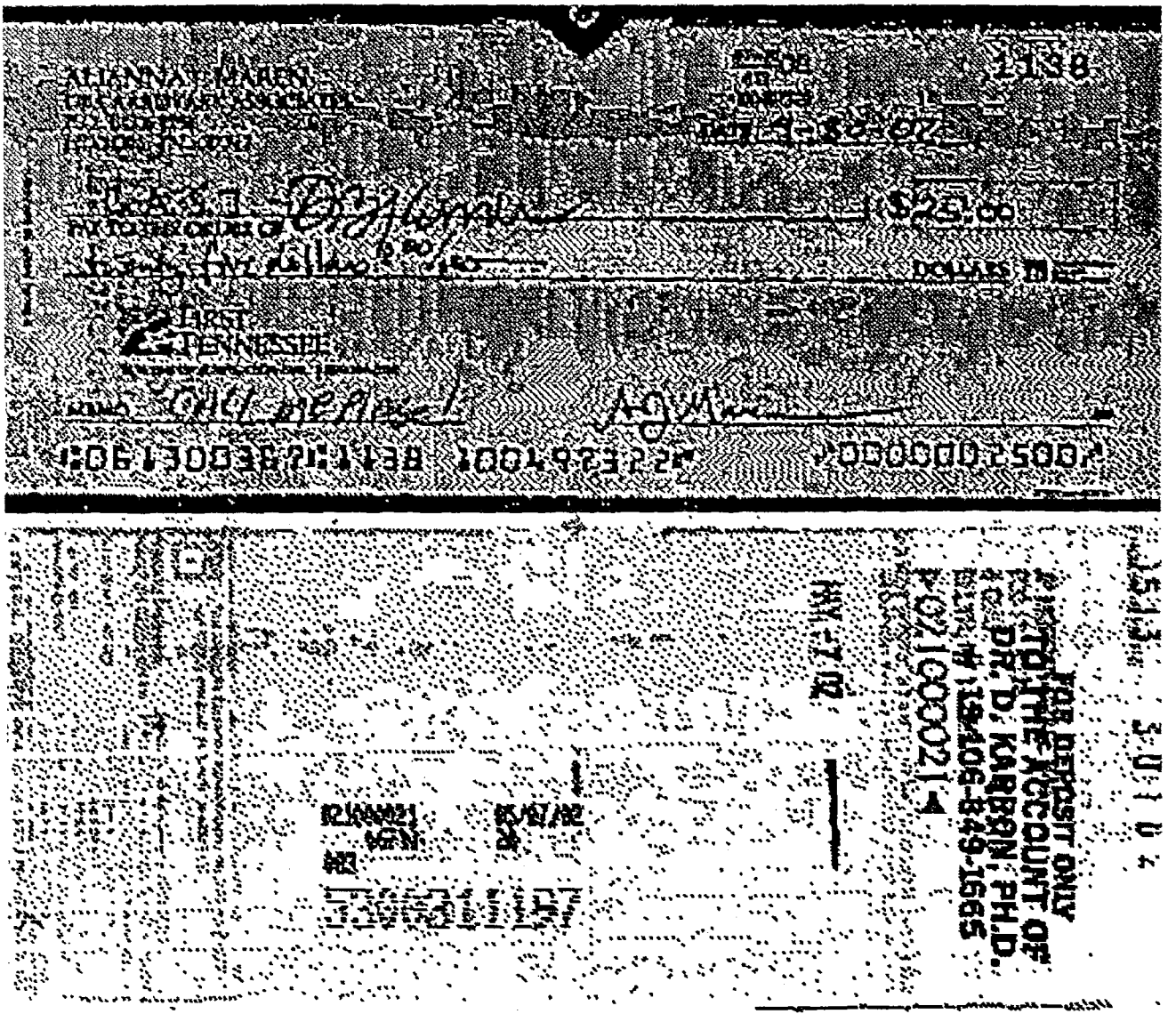
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075248464 Posting date 06-MAY-02



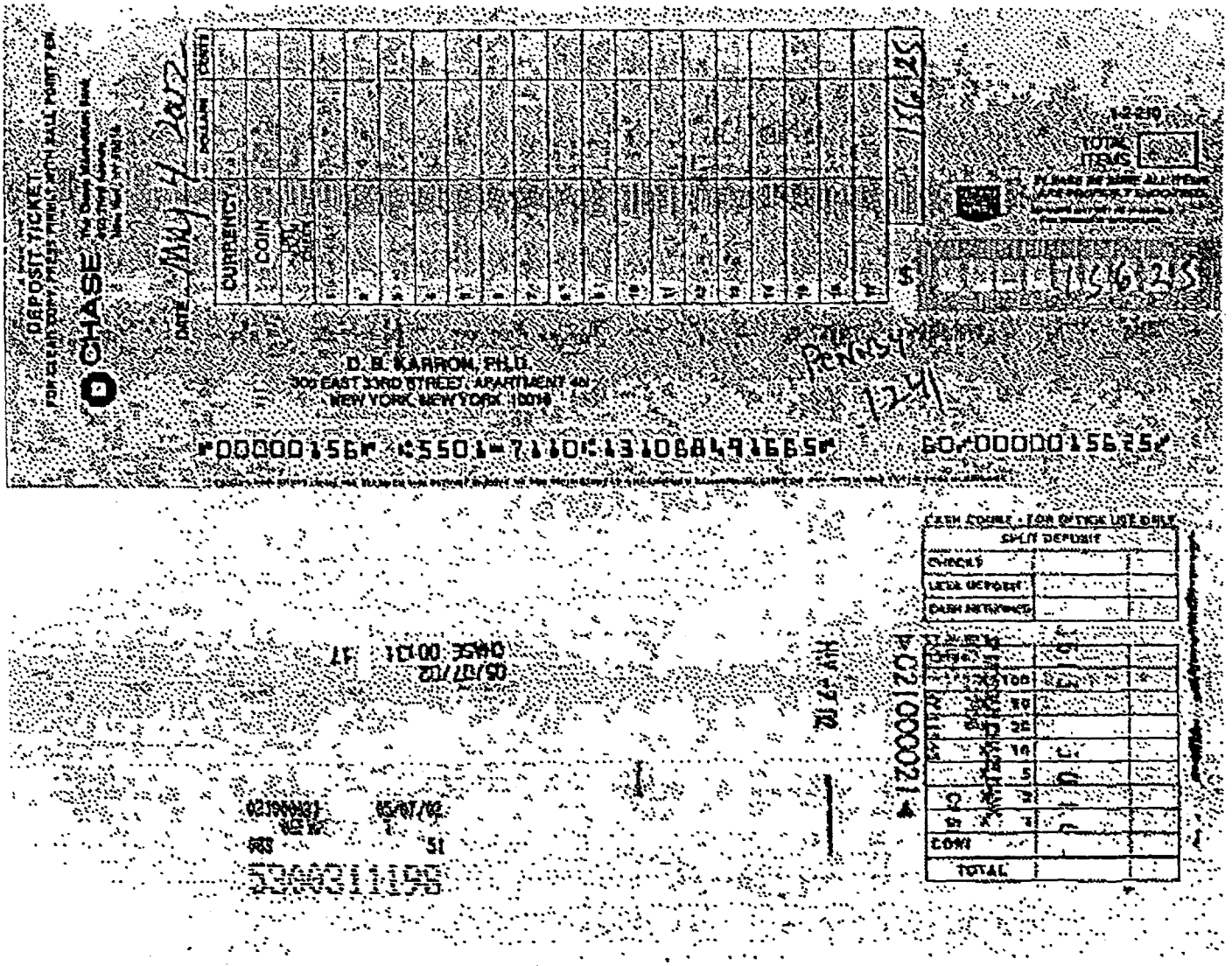
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053311196 Posting date 07-MAY-02



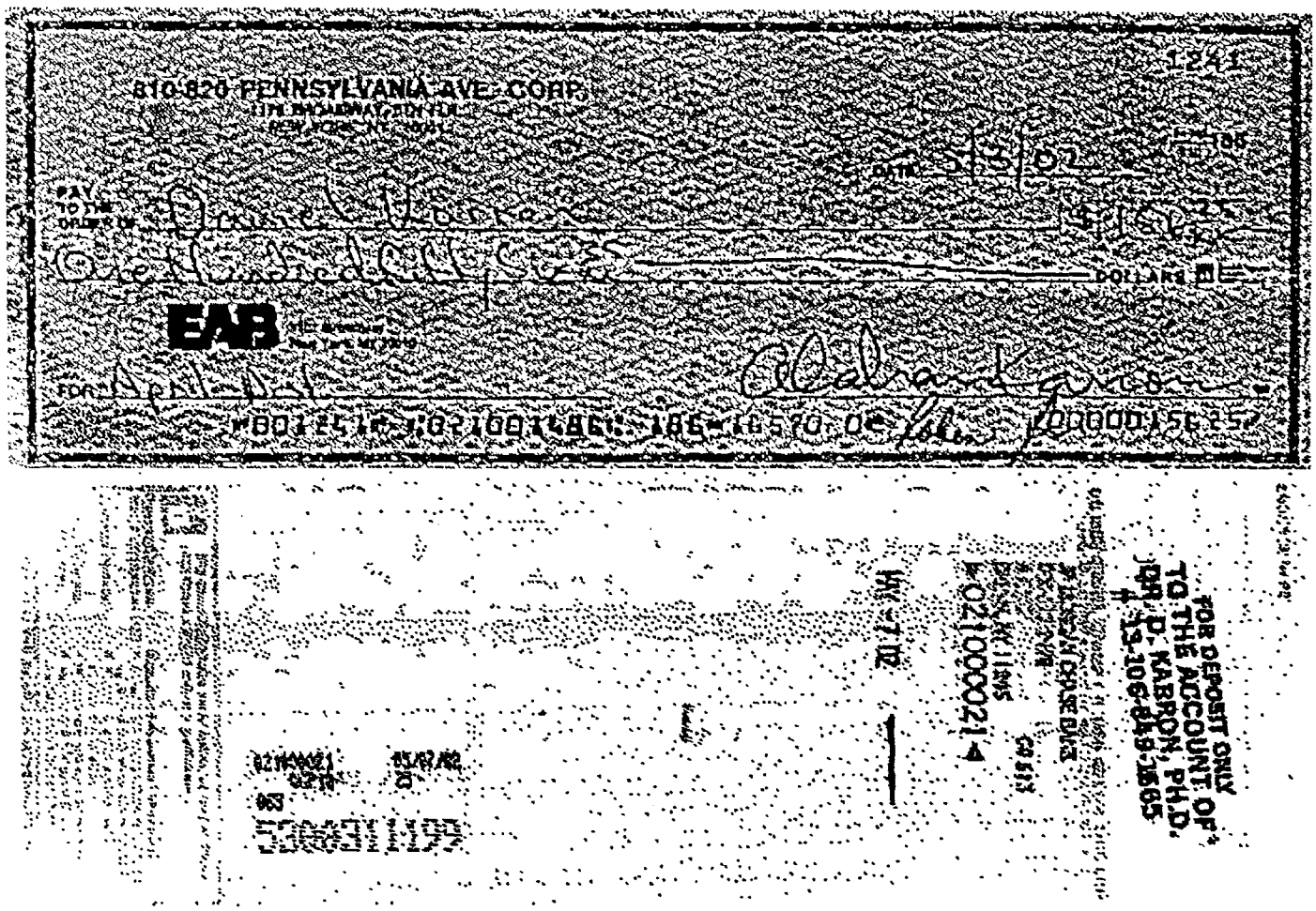
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053311197 Posting date 07-MAY-02



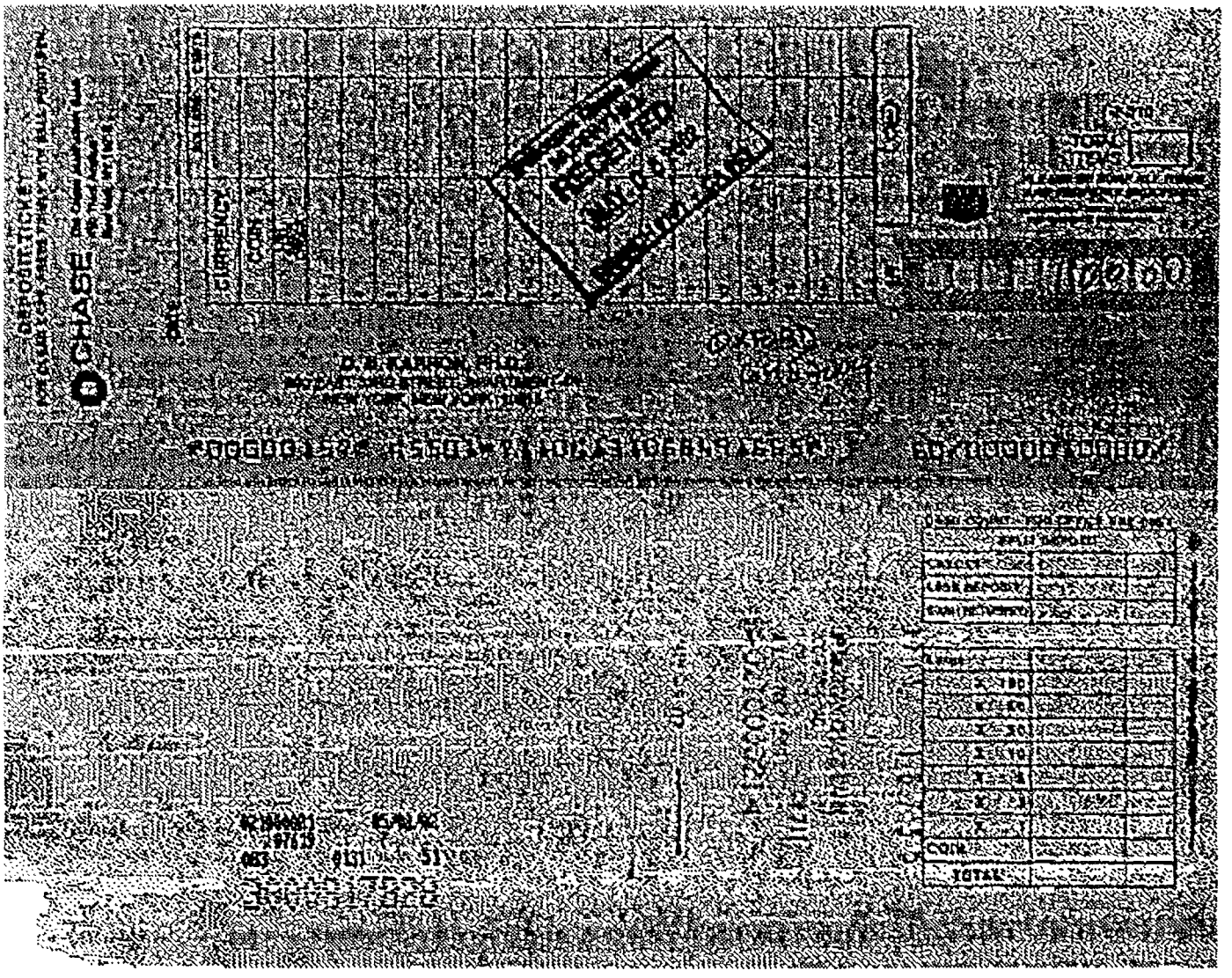
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053311198 Posting date 07-MAY-02



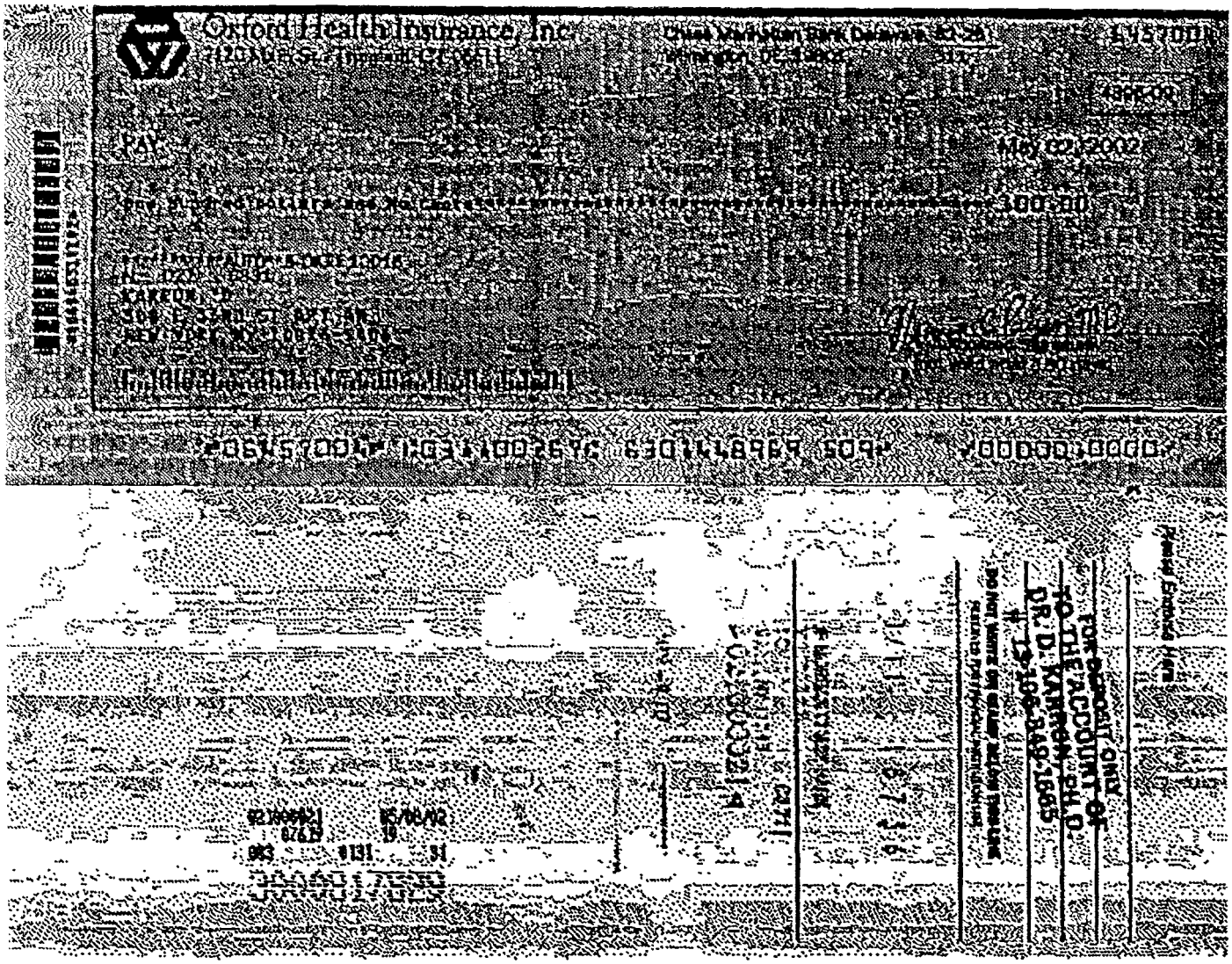
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053311199 Posting date 07-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030817828 Posting date 08-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030817829 Posting date 08-MAY-02



131-00131-B008-00131- -002-1-01-0502-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 22

Summary of Accounts

Deposit Accounts	Checking and Savings	Account Number	Opening Balance	Ending Balance
	Select Checking W/Interest	131-0684916-65	$ 281.48	$ 2,011.98
	Select High Yield Savings	131-6062954-01	$ 513.05	$ 5,012.58
	Total		**$ 794.53**	**$ 7,024.56**

Credit Accounts		Account Number	As of	Available Credit	Balance Owed
	Overdraft Line Of Credit	7671-1310-1117-9120	06/12	$ 4,000.00	$ 0.00
	Total			**$ 4,000.00**	**$ 0.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Planning to TRAVEL?

Travel with AMERICAN EXPRESS TRAVELERS CHEQUES. They are accepted worldwide, backed by 24-hour customer service, refundable anywhere in the world if lost or stolen, and available in foreign currencies including the EURO! You can also arrive at your destination with the FOREIGN CURRENCY you need for taxis, tips or meals. Choose from over 70 different foreign currencies with no commission or exchange fees.

And, as a Select Banking customer, take advantage of preferred exchange rates. Visit your local Chase branch or call 1-888-CHASE84.

UPGRADE TO A MORE REWARDING WAY TO PAY!

Get the CHASE BANKING CARD with LEISURE REWARDS(SM) and every purchase you make or bill you pay using the Card earns points. Redeem your points for dozens of exciting rewards like spa certificates, airline tickets and more!

Upgrade today and you'll receive 1,000 bonus points! To upgrade, log onto www.chase.com/debitcard and request your Banking Card be upgraded to the Chase Banking Card with Leisure Rewards. A $30 annual fee applies; FREE for joint cardholders!

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0502-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 281.48	Average Balance	$ 2,815.06
Deposits and Credits	$ 26,010.99	Interest Earned for 33 Day(s)	$ 0.82
Checks, Withdrawals and Debits	$ 24,280.49	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 2,011.98**	Interest Credited in 2002	$ 2.92
		Interest Rate(s):	05/11 to 06/12 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
05/13	Deposit	$ 5,019.84
05/14	Deposit	$ 1,000.00
05/17	Deposit	$ 345.92
05/24	Deposit	$ 2,000.00
05/28	Deposit	$ 100.00
05/29	Deposit	$ 345.91
06/03	Deposit	$ 5,002.25
06/03	Deposit	$ 156.25
06/04	Deposit	$ 5,500.00
06/04	Deposit	$ 4,500.00
06/04	Deposit	$ 2,000.00
06/04	Deposit	$ 40.00
06/12	Interest Credit	$ 0.82
Total		**$ 26,010.99**

Withdrawals and Debits

Date	*Description*	*Amount*
05/13	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 2,069.90
05/13	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 537.33
05/13	Online Bnkg Trnsf To Sav # 131-6062954-01 000710	$ 1,486.95
05/13	ATM Withdrawal On 05/10 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 008343	$ 80.00
05/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
05/20	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 306.08
05/21	Discover Smart Chk 052102 601129881651410	$ 8.99
05/24	Online Bnkg Trnsf To Sav # 131-6062954-01 000331	$ 1,000.00
05/28	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 39.62
05/28	ATM Withdrawal On 05/26 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 004147	$ 80.00
05/29	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 294.28
06/04	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 199.55
06/04	ATM Withdrawal On 06/03 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 002145	$ 60.00
06/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000219	$ 2,000.00
06/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000273	$ 2.70
06/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000274	$ 2.66

131-00131-B008-00131- -002-1-01-0502-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65

(continued) DR D B KARRON

Withdrawals and Debits

Date	Description	Amount
06/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000275	$ 1.91
06/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000272	$ 1.66
06/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000271	$ 1.61
06/10	ATM Withdrawal On 06/09 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 009571	$ 80.00
06/11	ATM Withdrawal On 06/10 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004620	$ 100.00
06/11	ATM Withdrawal On 06/10 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 004621	$ 60.00
06/12	ATM Withdrawal On 06/12 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 005166	$ 80.00
Total		**$ 8,523.24**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1079	05/20	$ 24.00	1093*	06/06	$ 23.40	5219	05/21	$ 50.00
1084*	05/17	$ 380.73	1094	06/07	$ 1,176.67	5220	05/24	$ 60.00
1085	05/20	$ 1,000.00	1095	06/10	$ 380.73	5221	05/31	$ 50.00
1086	05/15	$ 28.44	1096	06/07	$ 6,835.61	5222	05/31	$ 150.00
1087	05/16	$ 65.49	1101*	06/11	$ 950.00	5223	06/04	$ 3,000.00
1088	05/28	$ 43.28	1102	06/11	$ 756.00	5224	06/07	$ 150.00
1089	06/03	$ 97.90	5217*	05/16	$ 150.00			
1090	06/03	$ 235.00	5218	05/21	$ 150.00			

Total (22 checks) **$ 15,757.25**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
05/13	$ 1,097.14	05/24	$ 1,219.33	06/06	$ 12,580.17
05/14	$ 2,097.14	05/28	$ 1,156.43	06/07	$ 4,417.89
05/15	$ 2,068.70	05/29	$ 1,208.06	06/10	$ 3,957.16
05/16	$ 1,853.21	05/31	$ 1,008.06	06/11	$ 2,091.16
05/17	$ 1,818.40	06/03	$ 5,833.66	06/12	$ 2,011.98
05/20	$ 488.32	06/04	$ 14,614.11		
05/21	$ 279.33	06/05	$ 12,603.57		

Select High Yield Savings 131-6062954-01

DANIEL KARRON

Summary

Opening Balance	$ 513.05	Average Balance	$ 3,004.27
Deposits and Credits	$ 4,499.53	Interest Earned for 33 Day(s)	$ 2.04
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,012.58**	Interest Credited in 2002	$ 11.44
		Interest Rate(s):	05/11 to 06/12 at 0.75%

131-00131-B008-00131- -002-1-01-0502-10 - -SY Primary Account Number: 131-0684916-65

Select High Yield Savings

131-6062954-01 DANIEL KARRON

(continued)

Deposits and Credits

Date	*Description*	*Amount*
05/13	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000710	$ 1,486.95
05/24	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000331	$ 1,000.00
06/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000219	$ 2,000.00
06/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000273	$ 2.70
06/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000274	$ 2.66
06/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000275	$ 1.91
06/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000272	$ 1.66
06/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000271	$ 1.61
06/12	Interest Credit	$ 2.04
Total		**$ 4,499.53**

Daily Balances

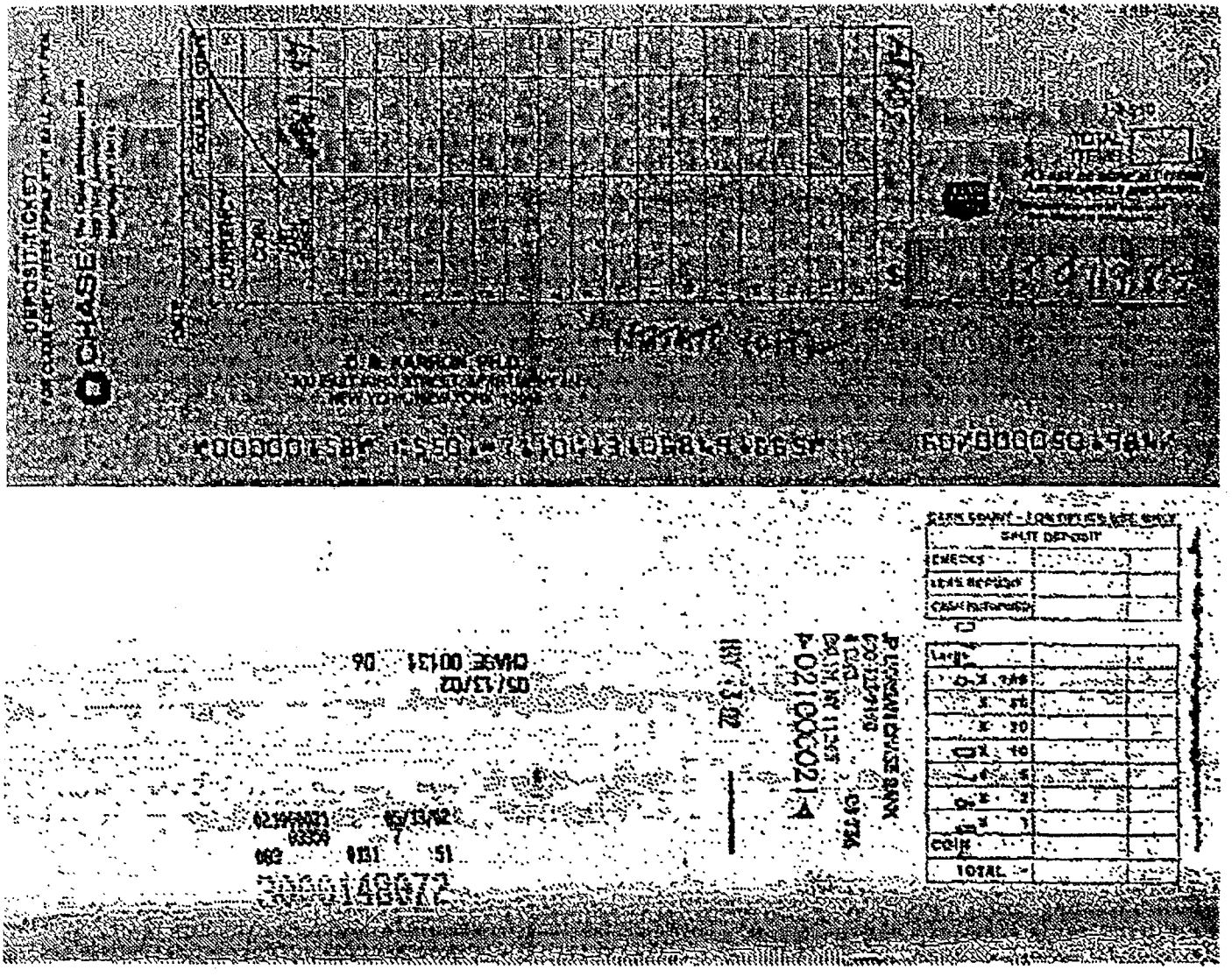
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
05/13	$ 2,000.00	06/05	$ 5,010.54		
05/24	$ 3,000.00	06/12	$ 5,012.58		

Monthly Fee

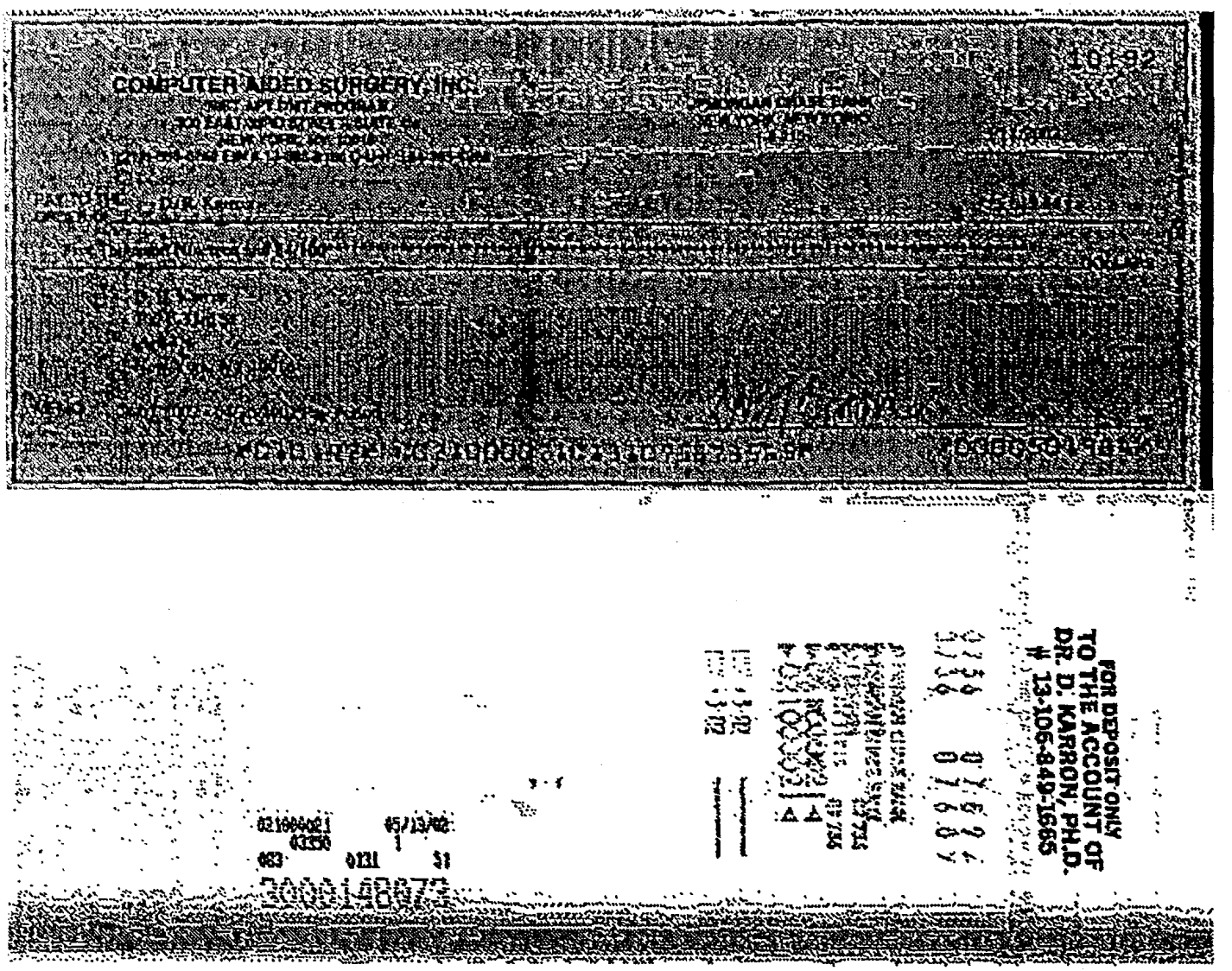
A $30.00 fee was deducted from your account on 05/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

You performed 42 transactions this statement period, exceeding the 40 transaction limit. A $32.00 fee will be deducted from your account and will appear on your next statement. Please update your records. This fee includes a monthly maintenance charge of $30.00 and a $2.00 charge for excess transactions. With a combined average deposit balance of $25,000 or a total of $50,000 in combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

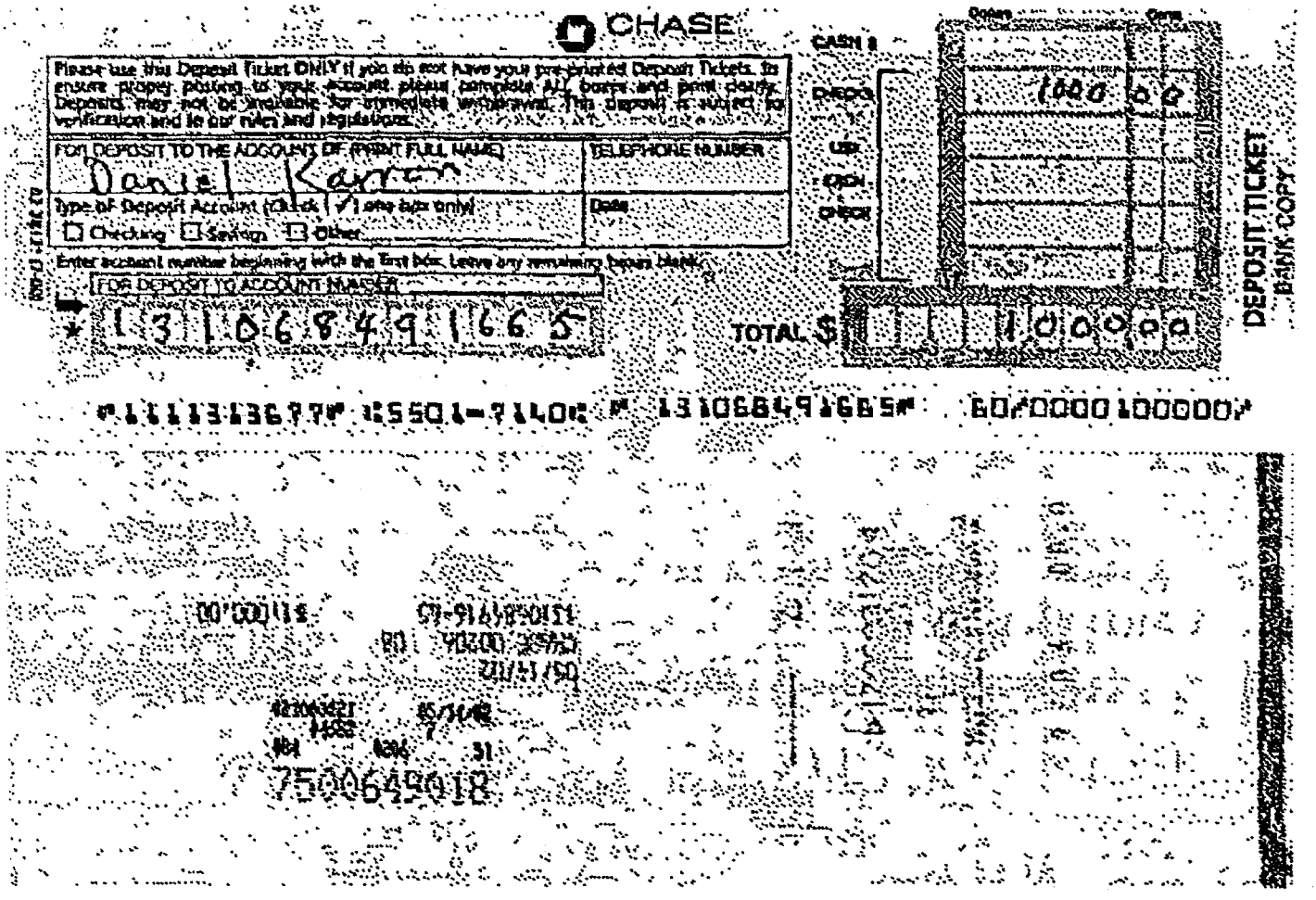
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030148072 Posting date 13-MAY-02



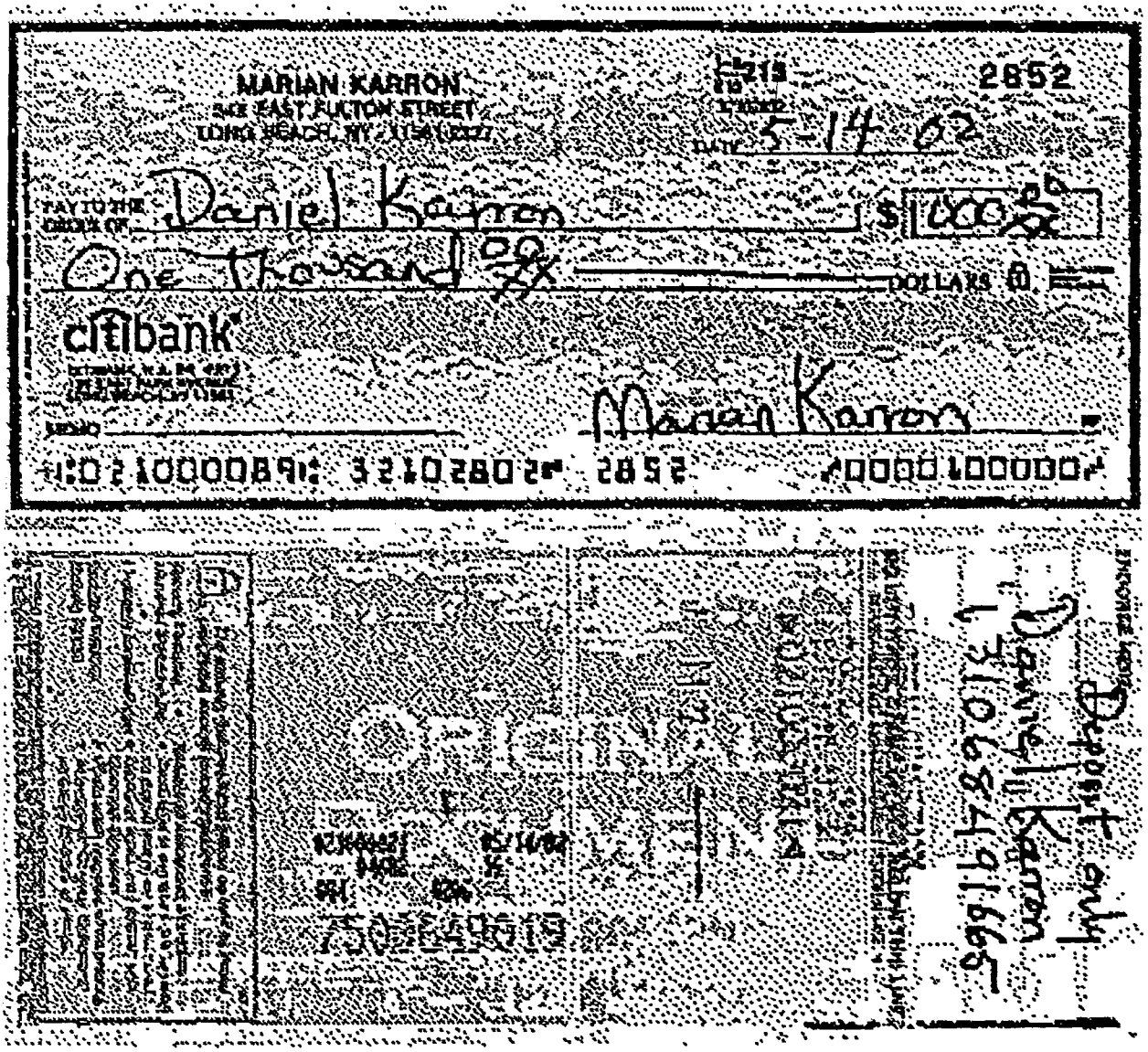
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030148073 Posting date 13-MAY-02



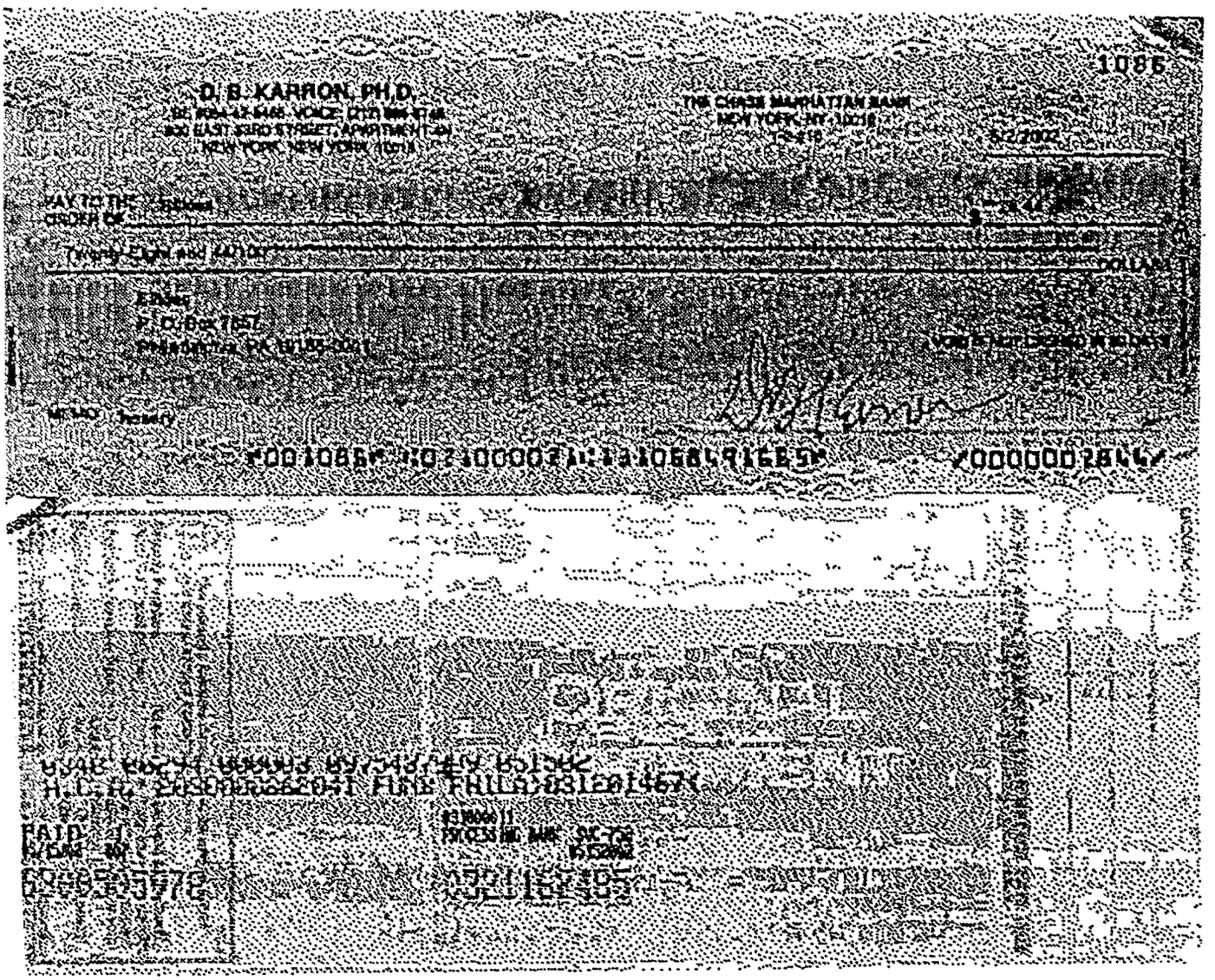
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075649018 Posting date 14-MAY-02



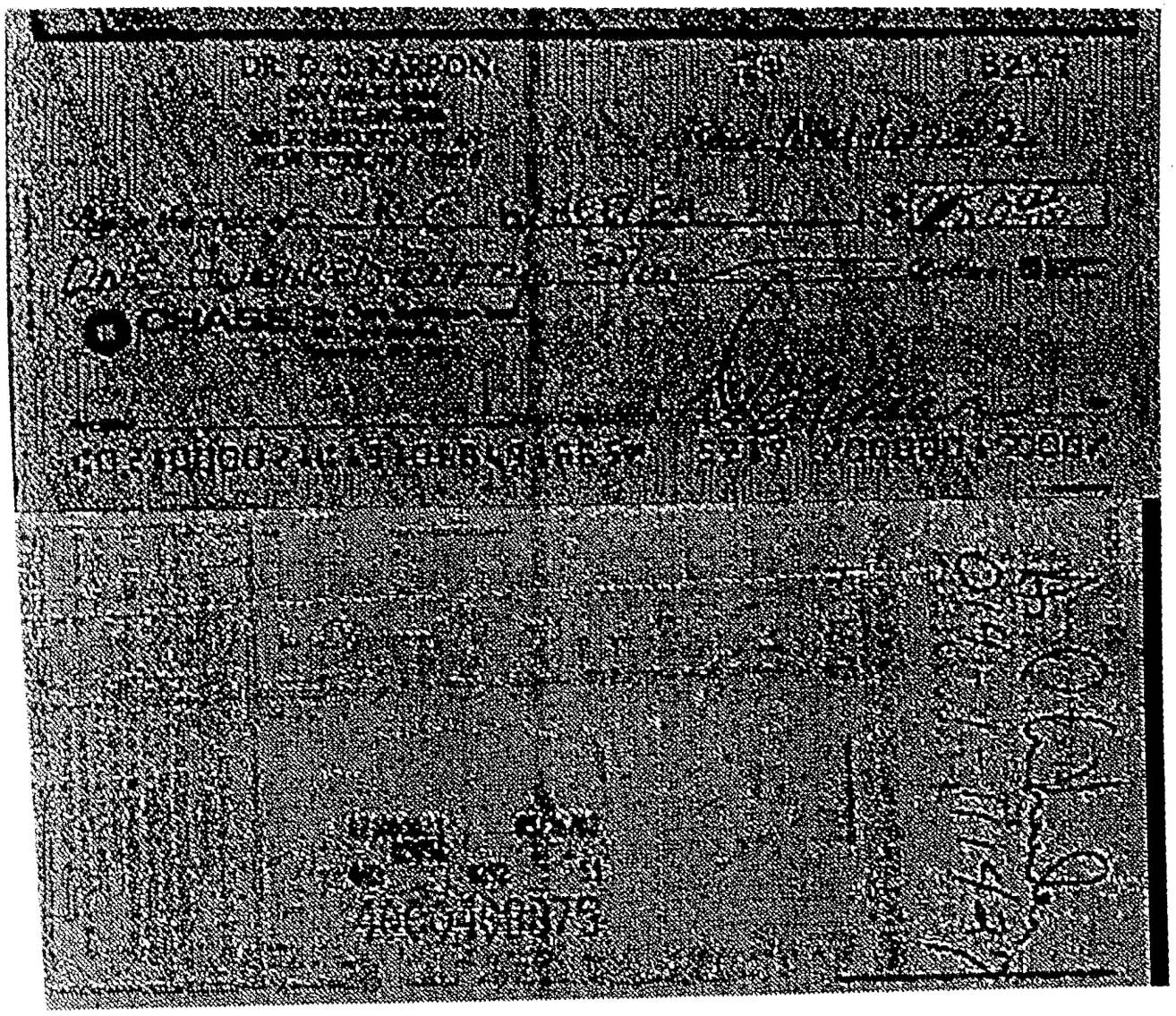
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075649019 Posting date 14-MAY-02



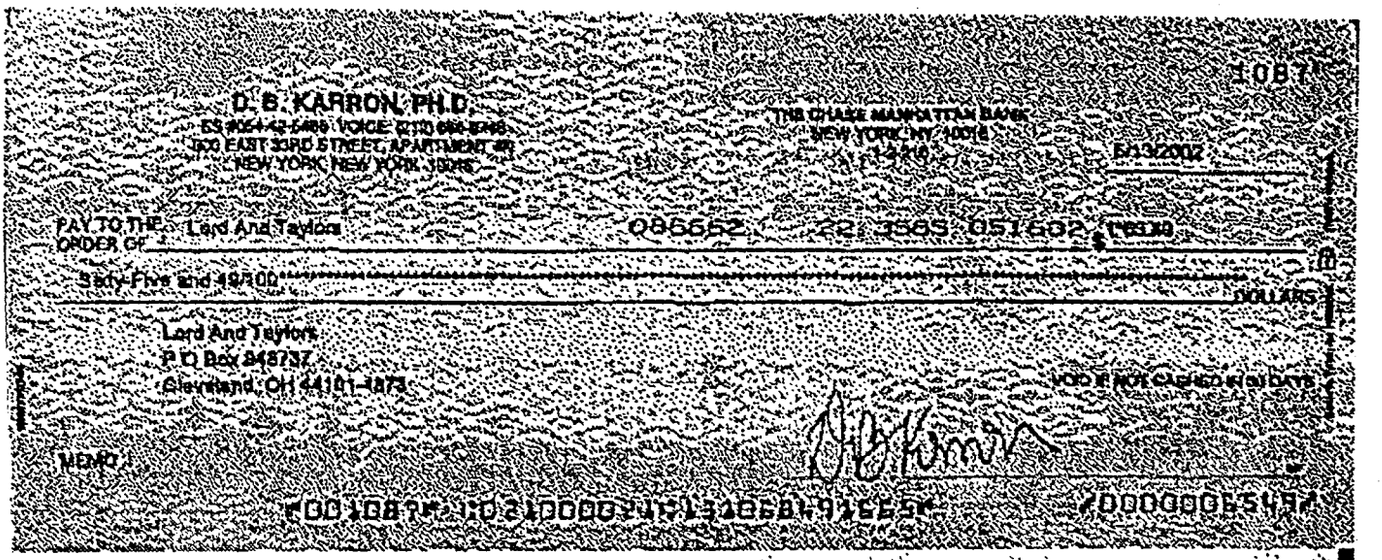
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012370860 Posting date 15-MAY-02

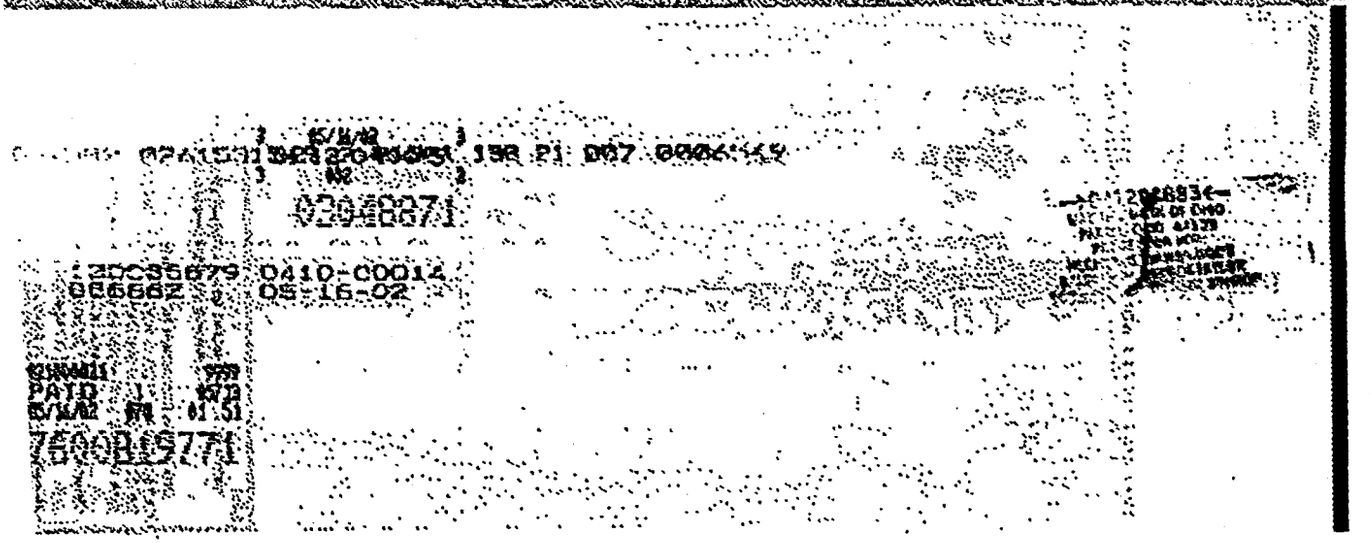


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040408875 Posting date 16-MAY-02



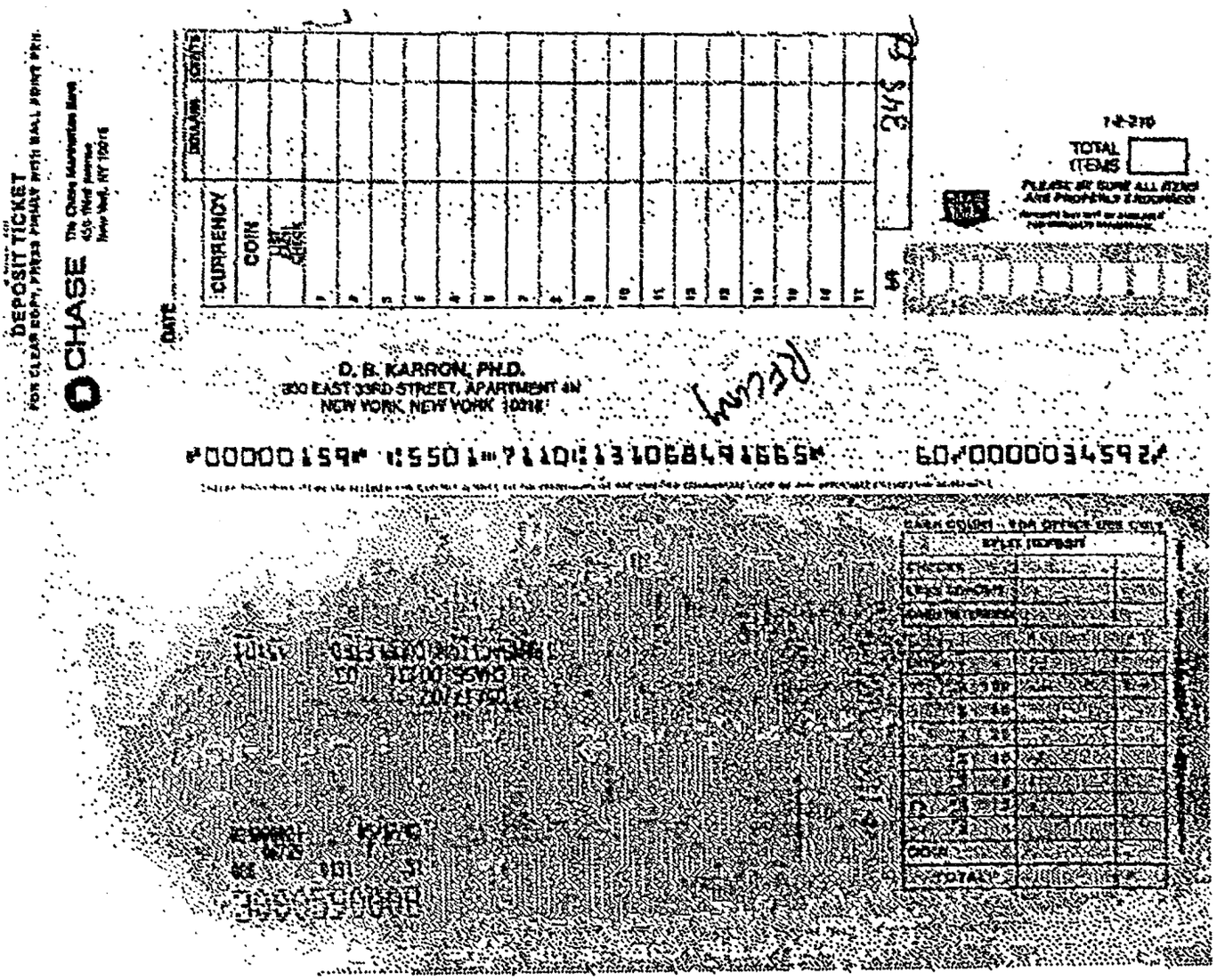
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076819771 Posting date 16-MAY-02



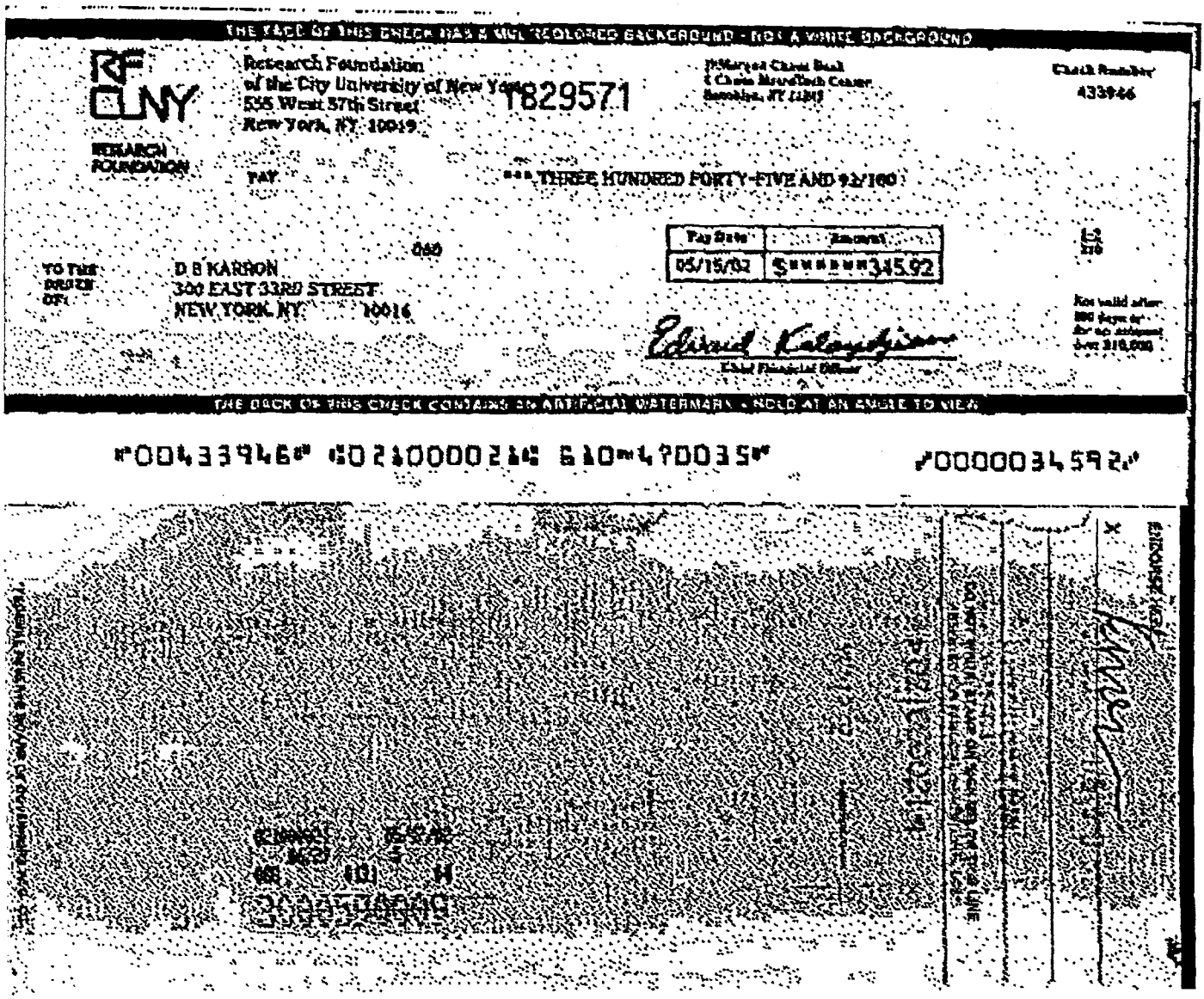


1829-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030590008 Posting date 17-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030590009 Posting date 17-MAY-02


THE FACE OF THIS CHECK HAS A WHITE BACKGROUND - NOT A WHITE BACKGROUND

RF CUNY
RESEARCH FOUNDATION

Research Foundation
of the City University of New York
555 West 57th Street
New York, NY 10019

T829571

Check Number
433946

PAY *** THREE HUNDRED FORTY-FIVE AND 92/100

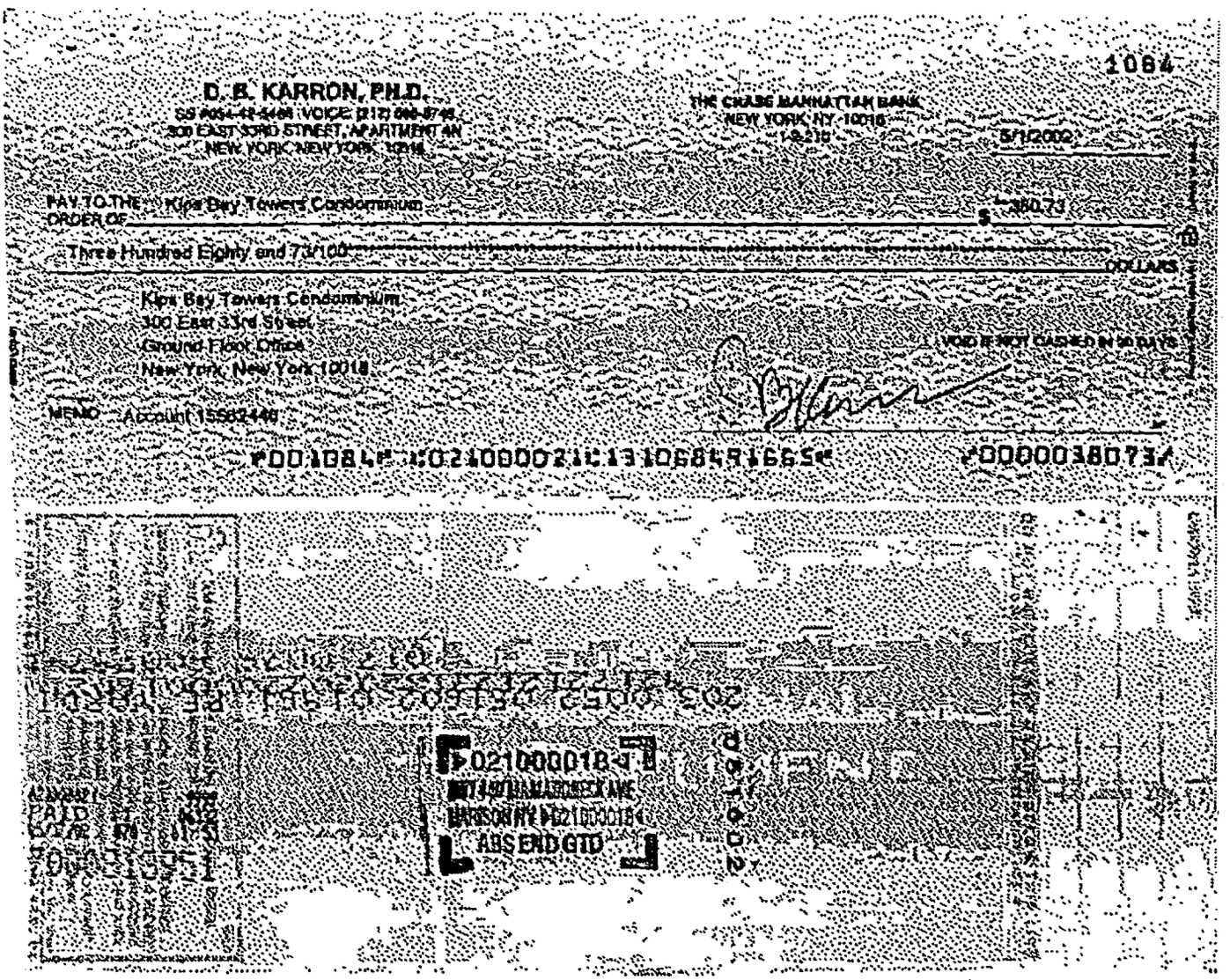
Pay Date	Amount
05/15/02	$345.92

TO THE ORDER OF
D B KARRON
300 EAST 33RD STREET
NEW YORK, NY 10016

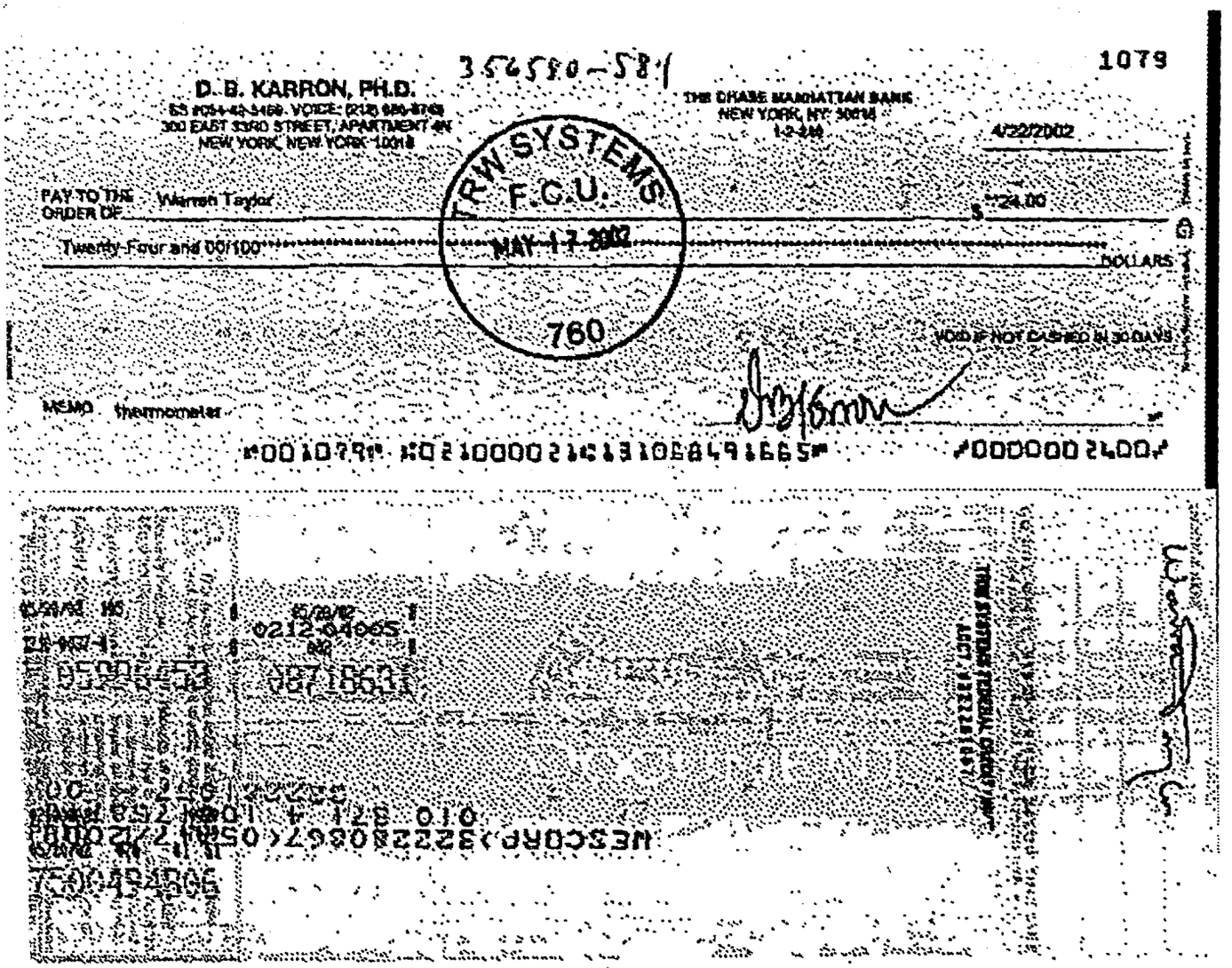
THE BACK OF THIS CHECK CONTAINS AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW

⑈00433946⑈ ⑆021000021⑆ 610⑈47003 5⑈ ⑈000003459 2⑈

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0070813951 Posting date 17-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075494306 Posting date 20-MAY-02



D. B. KARRON, PH.D.
65 [illegible]. VOICE: [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

356580-581

1079

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-341

4/22/2002

PAY TO THE ORDER OF Warren Taylor $ **24.00

Twenty-Four and 00/100********** DOLLARS

TRW SYSTEMS F.C.U.
MAY 17 2002
760

VOID IF NOT CASHED IN 30 DAYS

MEMO thermometer

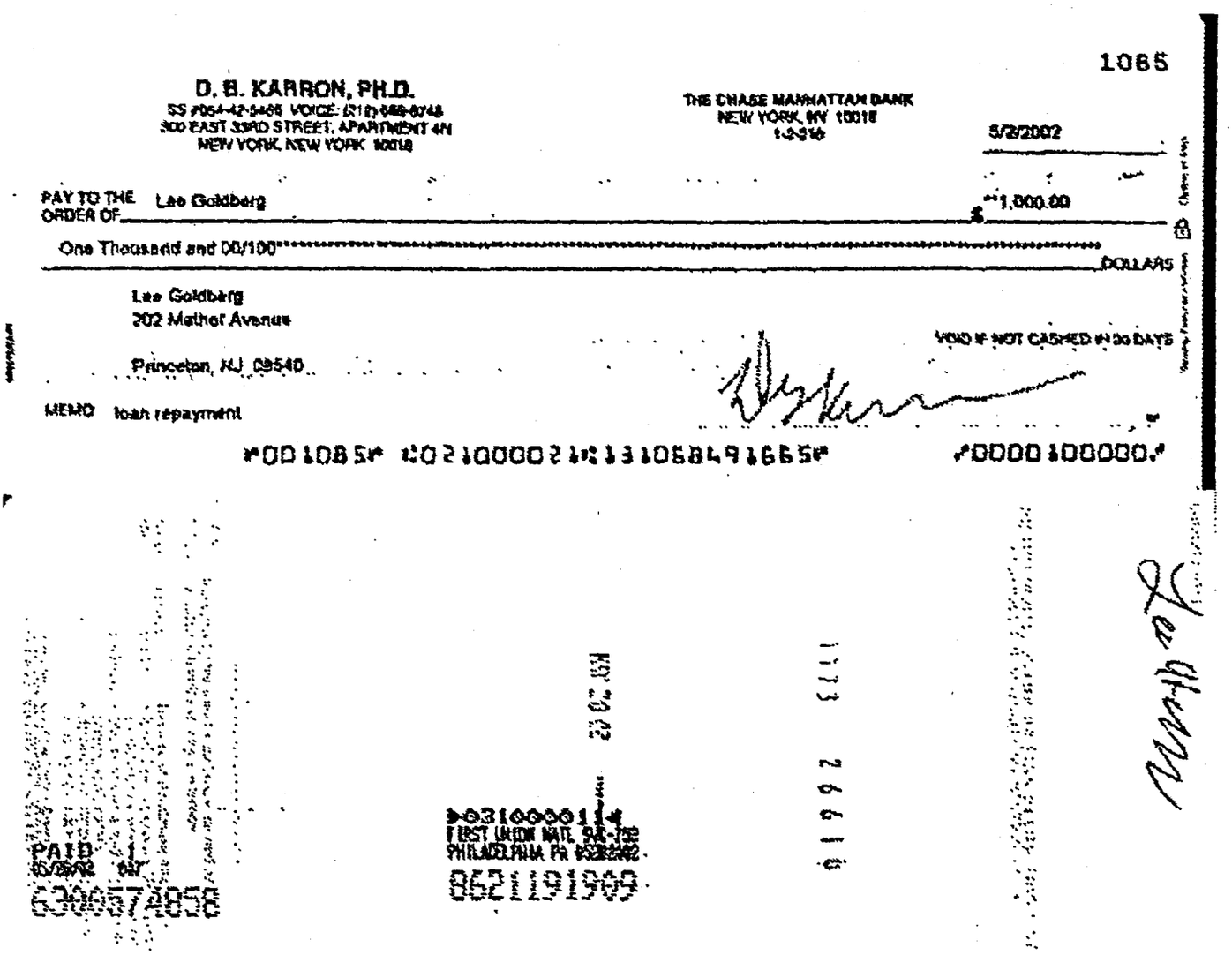
⑈001079⑈ ⑆021000021⑆ 3105849665⑈ ⑈000002400⑈

0212-04005

TRW SYSTEMS FEDERAL CREDIT UNION

4005

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012861735 Posting date 20-MAY-02



1065

D. B. KARRON, PH.D.
SS #054-42-5465 VOICE: (212) 685-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-510

5/2/2002

PAY TO THE ORDER OF Lee Goldberg $**1,000.00

One Thousand and 00/100********** DOLLARS

Lee Goldberg
202 Mather Avenue

Princeton, NJ 08540

VOID IF NOT CASHED IN 30 DAYS

MEMO loan repayment

⑈001085⑈ ⑆021000021⑆ 3105849665⑈ ⑈0000100000⑈

PAID
5/20/02 NY
0300574858

⑆031000011⑆
FIRST UNION NATL. BK.-FED
PHILADELPHIA PA

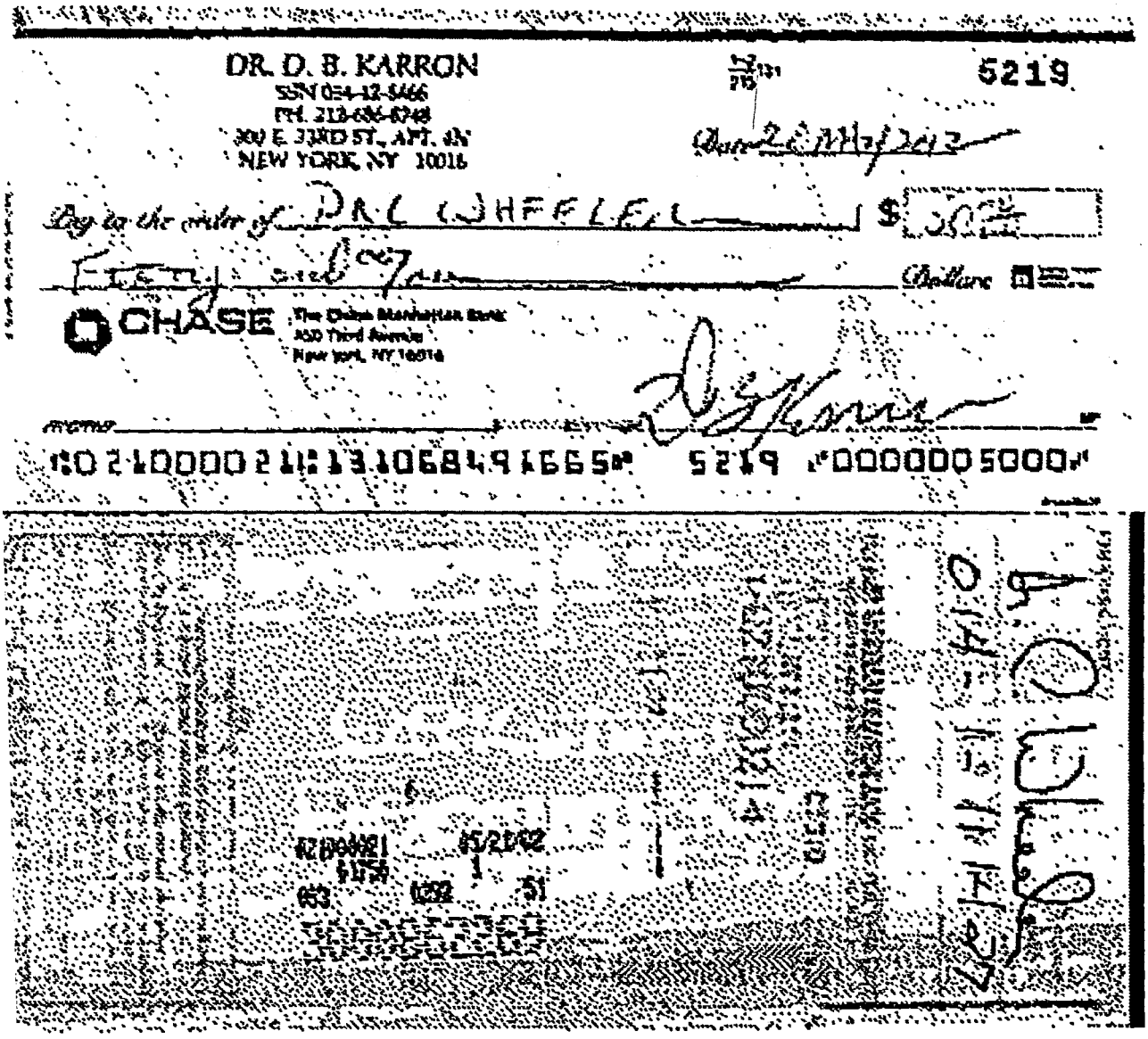
0521191999

1173 26616

20 MAY

Lee Goldberg

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030862269 Posting date 21-MAY-02



DR. D. B. KARRON
SSN 034-42-5466
TEL 212-696-6748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5219

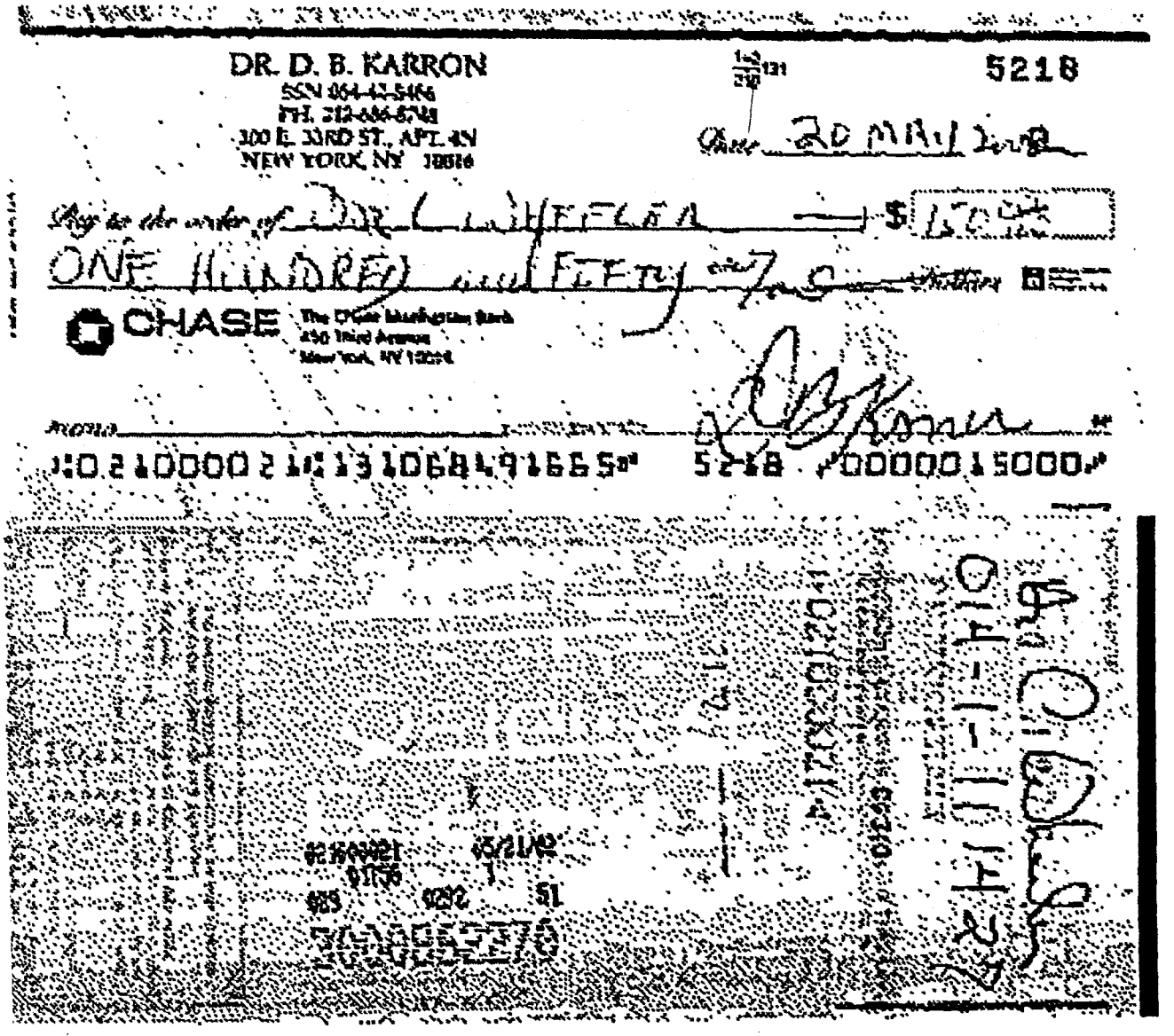
Pay to the order of DR. C. SHEFFLER $ 5000

CHASE The Chase Manhattan Bank
410 Third Avenue
New York, NY 10016

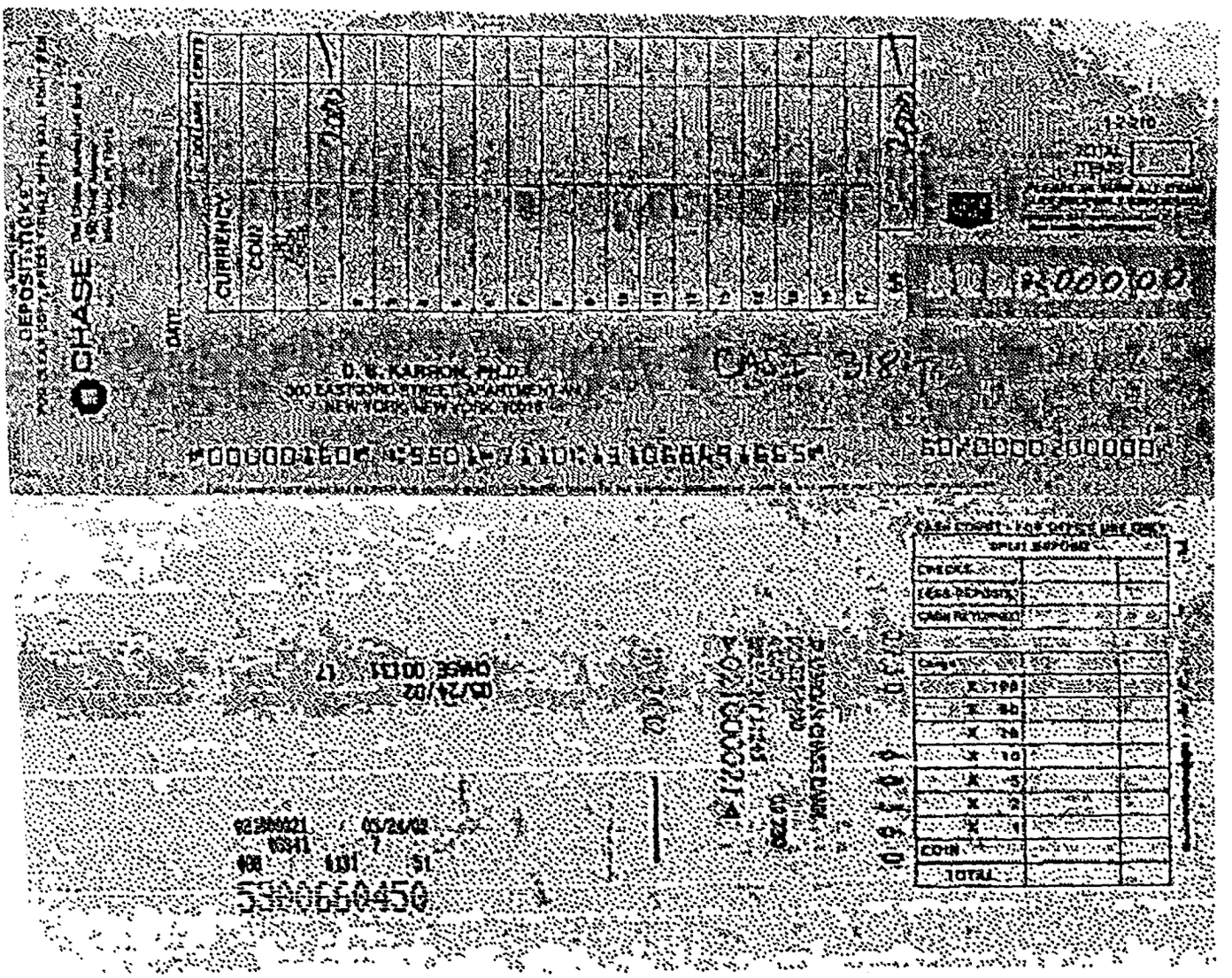
memo

⑆021000021⑆ 13106849 1665⑈ 5219 ⑈000005000⑈

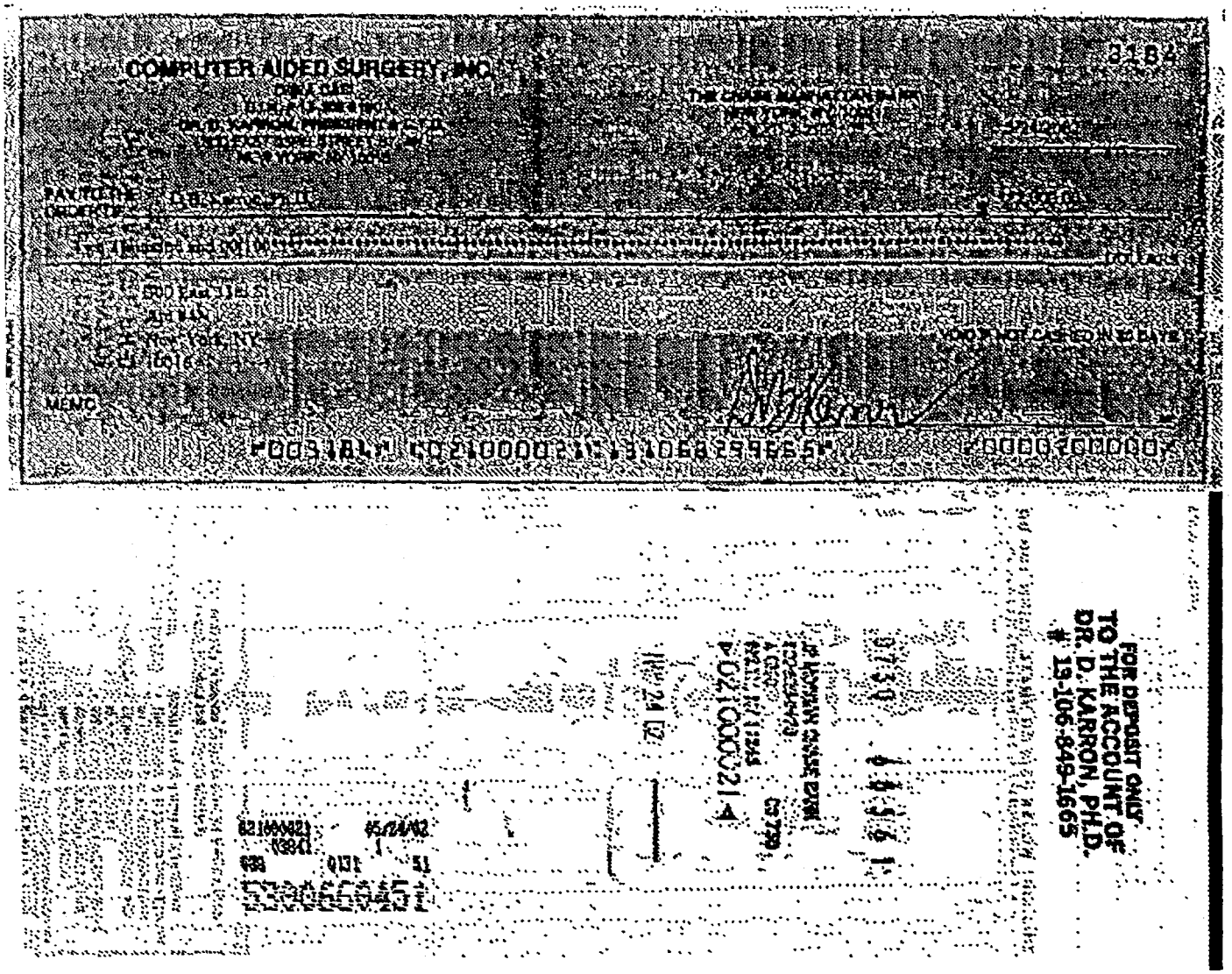
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030862270 Posting date 21-MAY-02



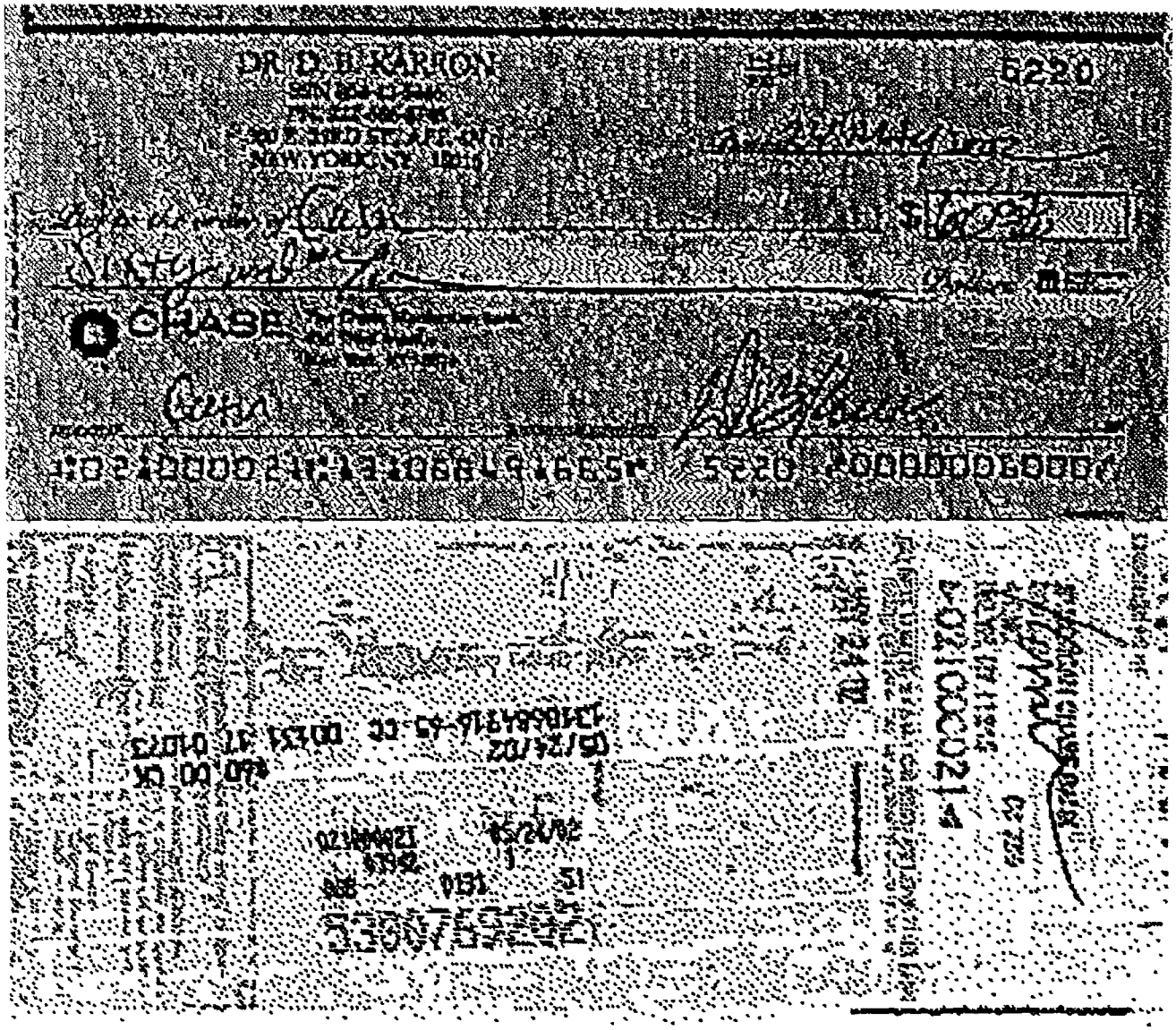
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053660450 Posting date 24-MAY-02



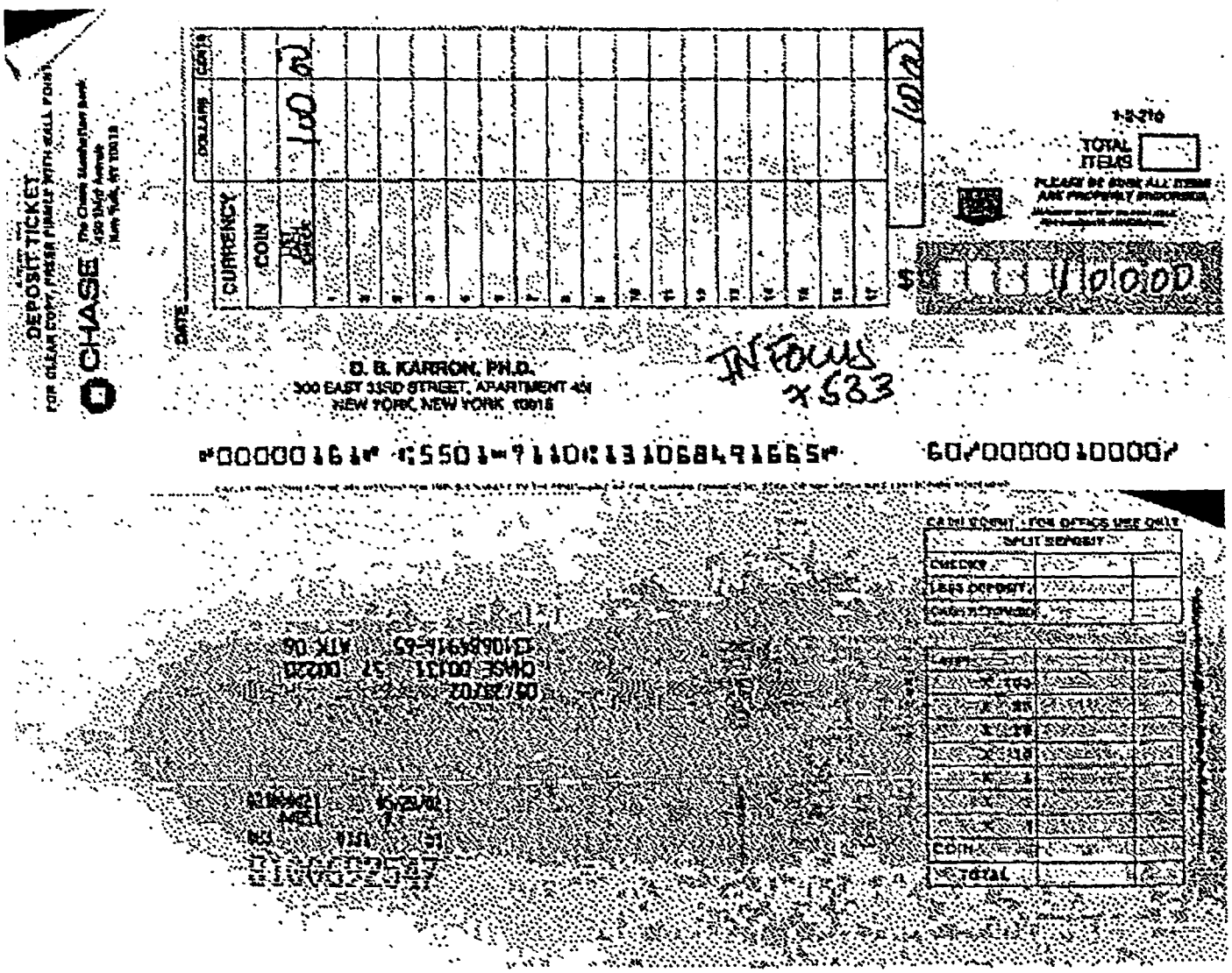
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053660451 Posting date 24-MAY-02



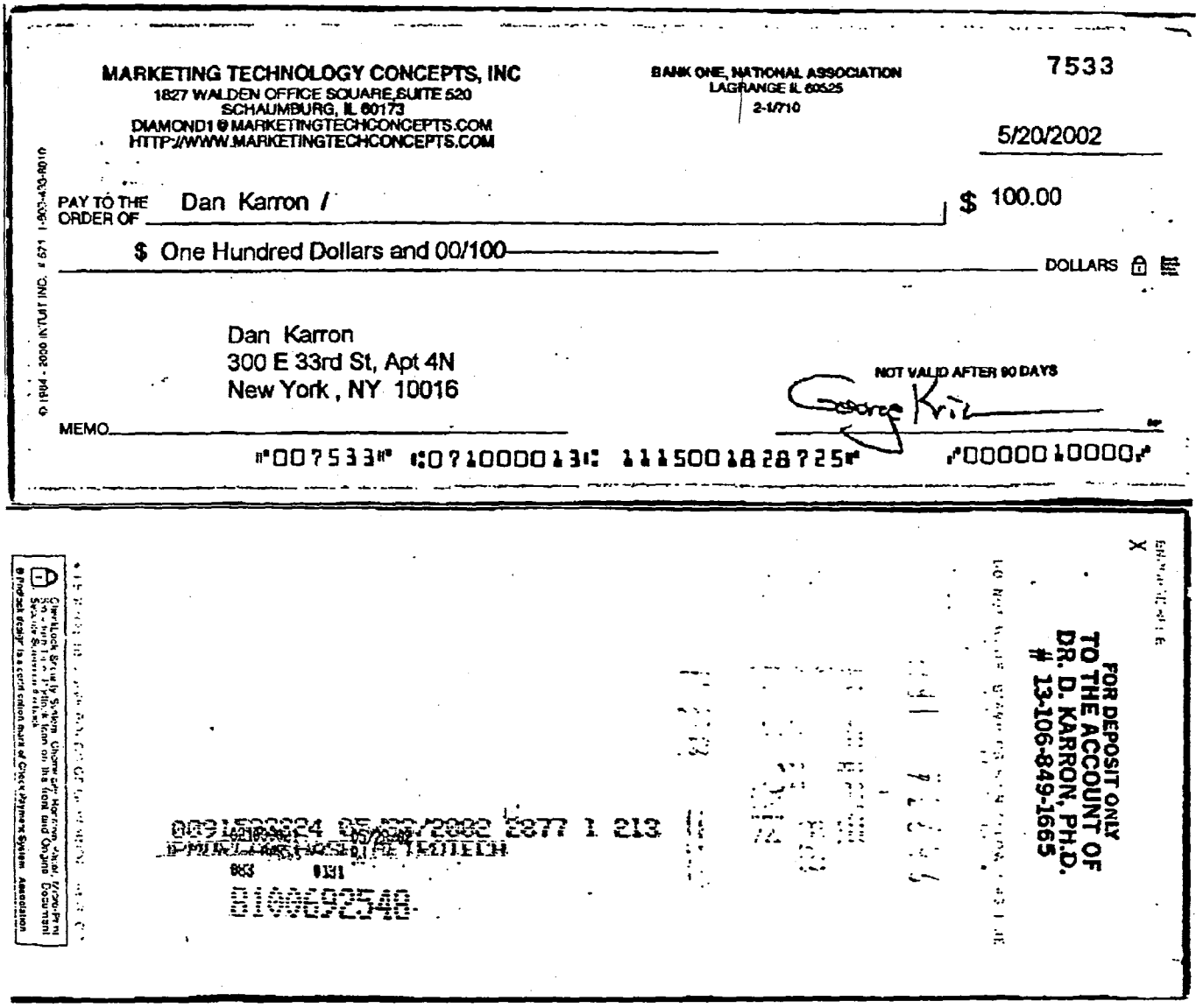
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053769202 Posting date 24-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081692547 Posting date 28-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0091593224 Posting date 28-MAY-02



MARKETING TECHNOLOGY CONCEPTS, INC
1827 WALDEN OFFICE SQUARE,SUITE 520
SCHAUMBURG, IL 60173
DIAMOND1@MARKETINGTECHCONCEPTS.COM
HTTP://WWW.MARKETINGTECHCONCEPTS.COM

BANK ONE, NATIONAL ASSOCIATION
LAGRANGE IL 60525
2-1/710

7533

5/20/2002

PAY TO THE ORDER OF Dan Karron / $ 100.00

$ One Hundred Dollars and 00/100 DOLLARS

Dan Karron
300 E 33rd St, Apt 4N
New York , NY 10016

NOT VALID AFTER 90 DAYS

George Kriz

MEMO

⑈007533⑈ ⑆071000013⑆ 111500182872 5⑈ ⑈00000100⑈

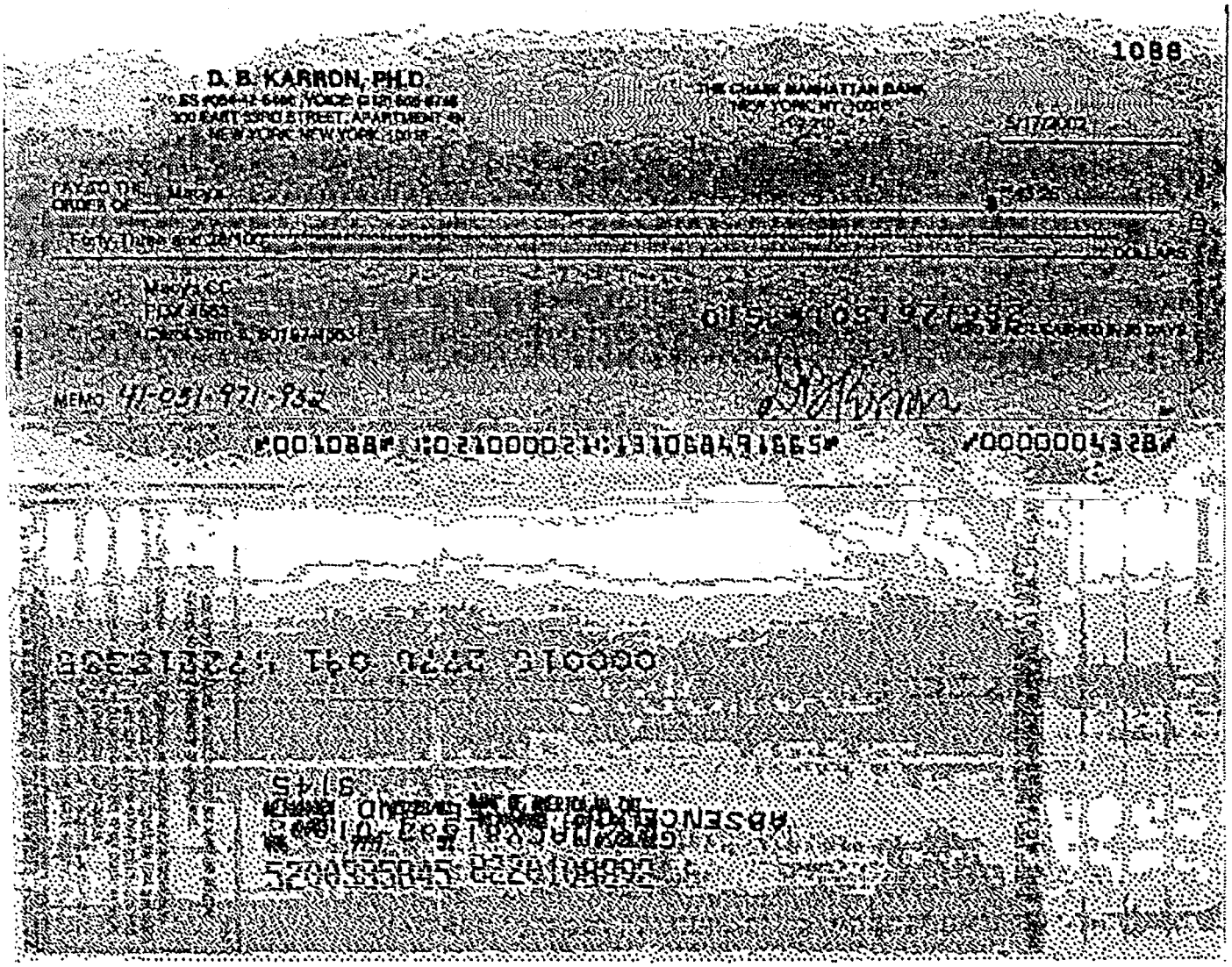
FOR DEPOSIT ONLY
TO THE ACCOUNT OF
DR. D. KARRON, PH.D.
13-106-849-1665

X

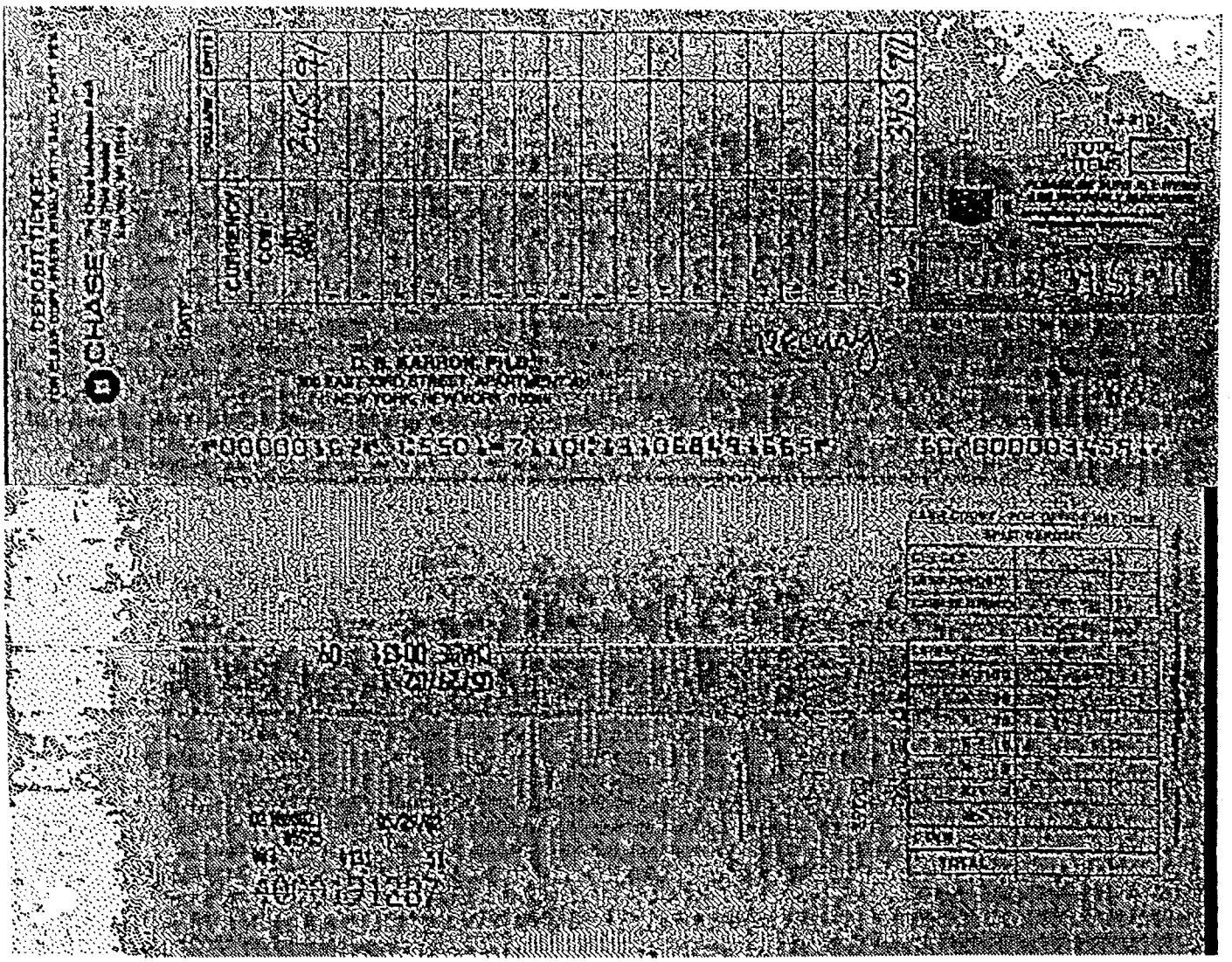
0091593224 05/20/2002 2877 1 213

0100092548

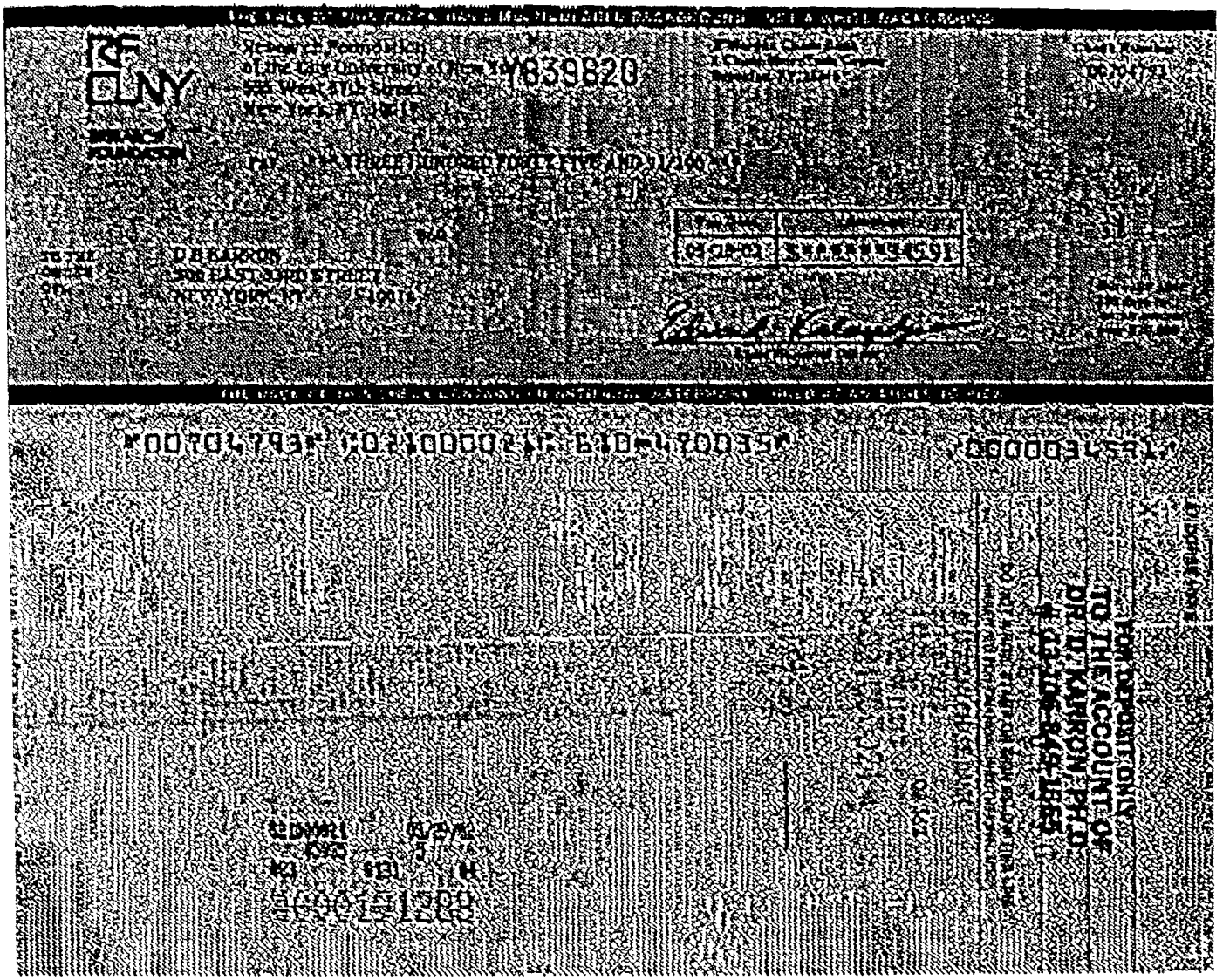
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052385845 Posting date 28-MAY-02



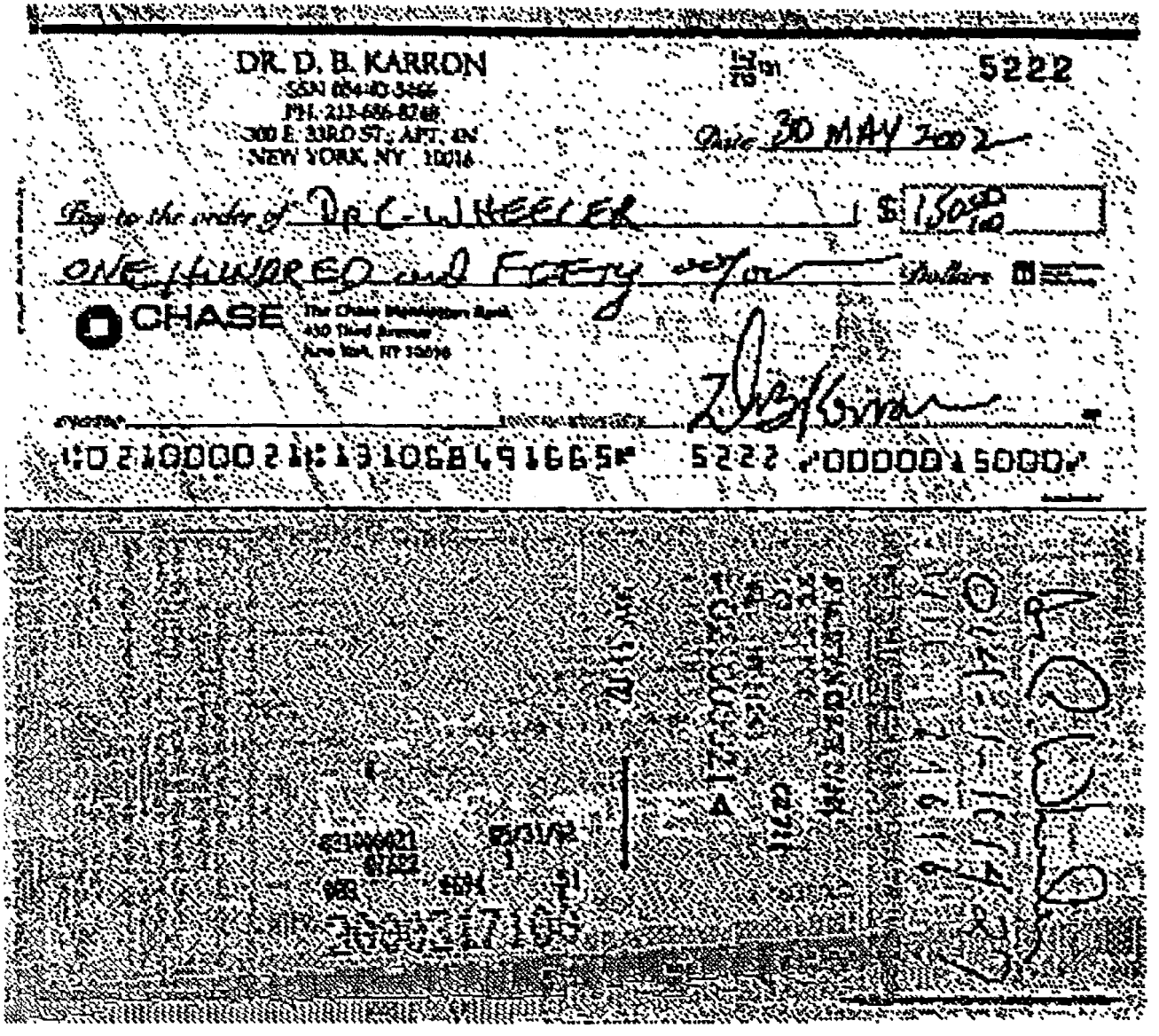
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040191287 Posting date 29-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040191288 Posting date 29-MAY-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030317100 Posting date 31-MAY-02



DR. D. B. KARRON
SSN 054-40-3466
PH. 212-686-8248
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

5222

Date 30 MAY 2002

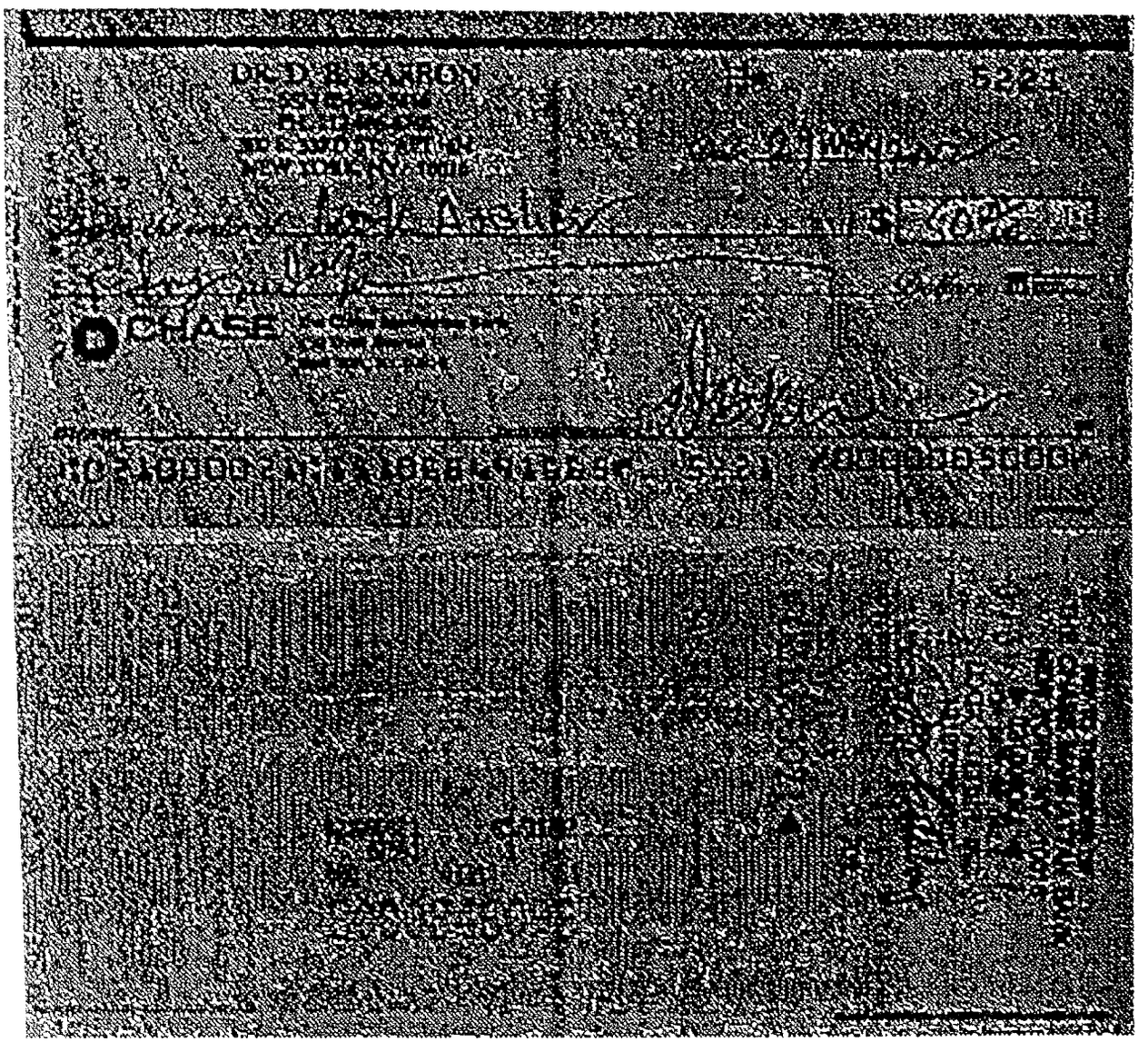
Pay to the order of Dr C-J WHEELER $ 1500.00

ONE HUNDRED and FORTY no/100 Dollars

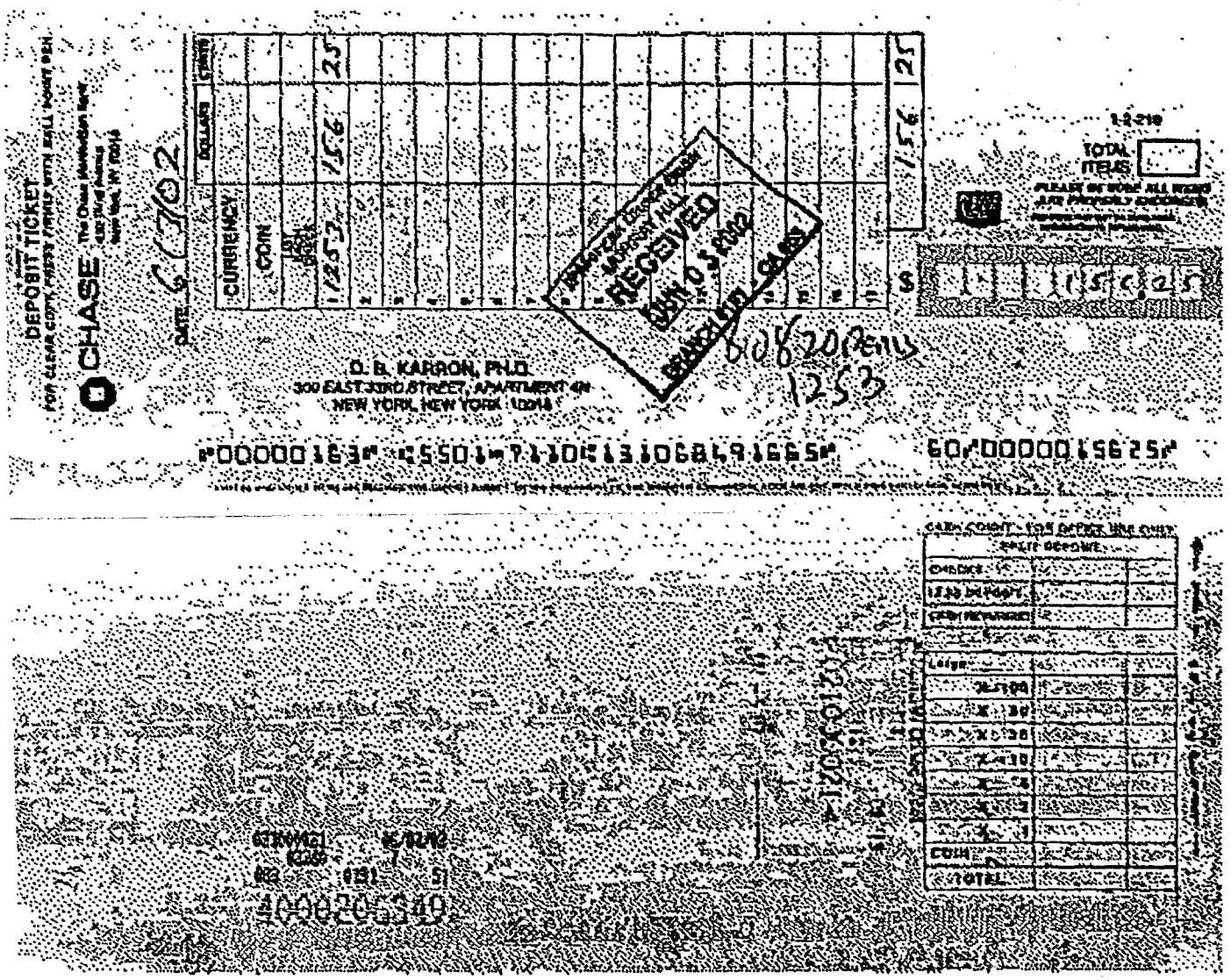
CHASE The Chase Manhattan Bank
410 Third Avenue
New York, NY 10016

⑆021000021⑆ 310684916654 5222 ⑈000001500⑈

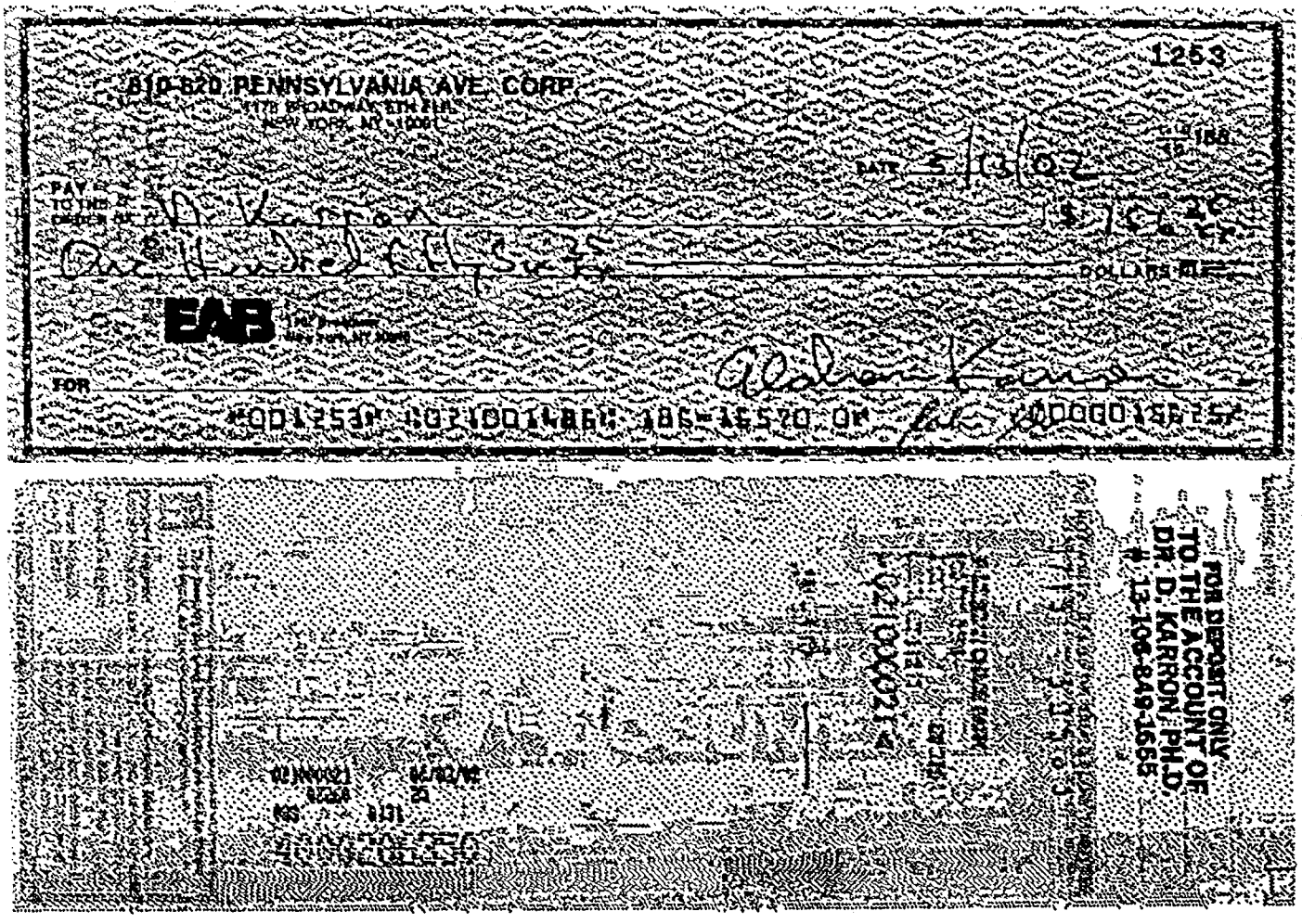
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080846096 Posting date 31-MAY-02



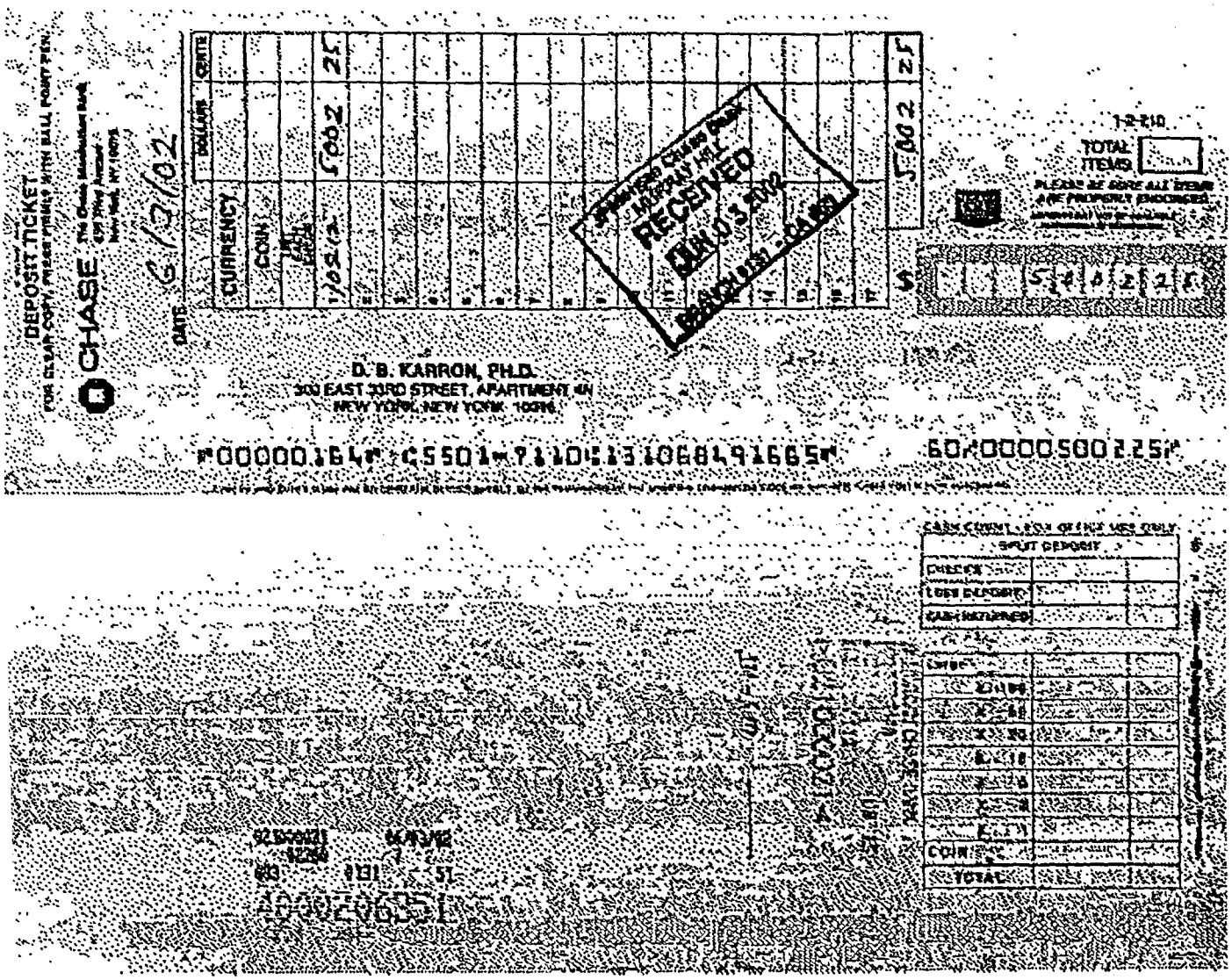
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040206349 Posting date 03-JUN-02



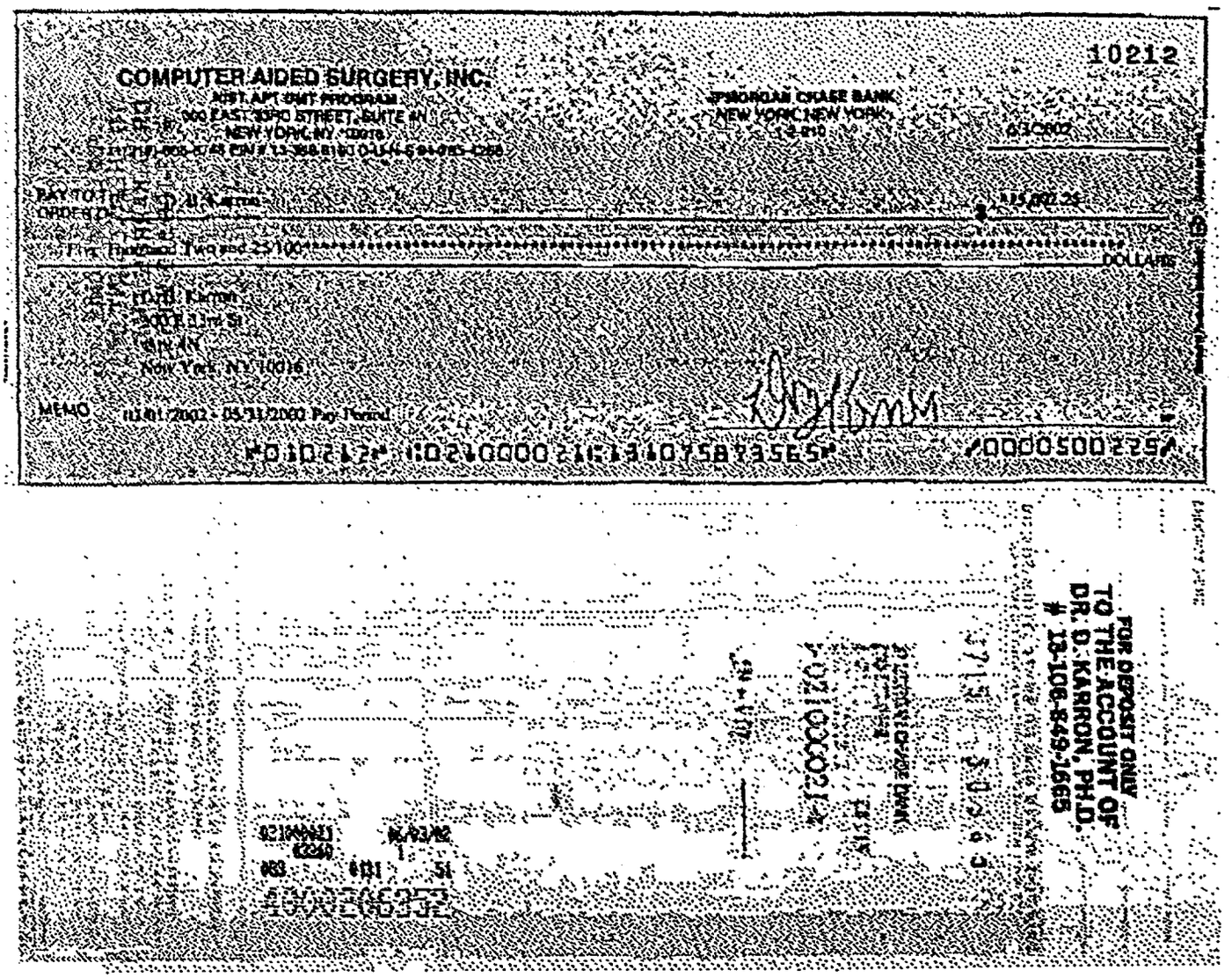
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040206350 Posting date 03-JUN-02



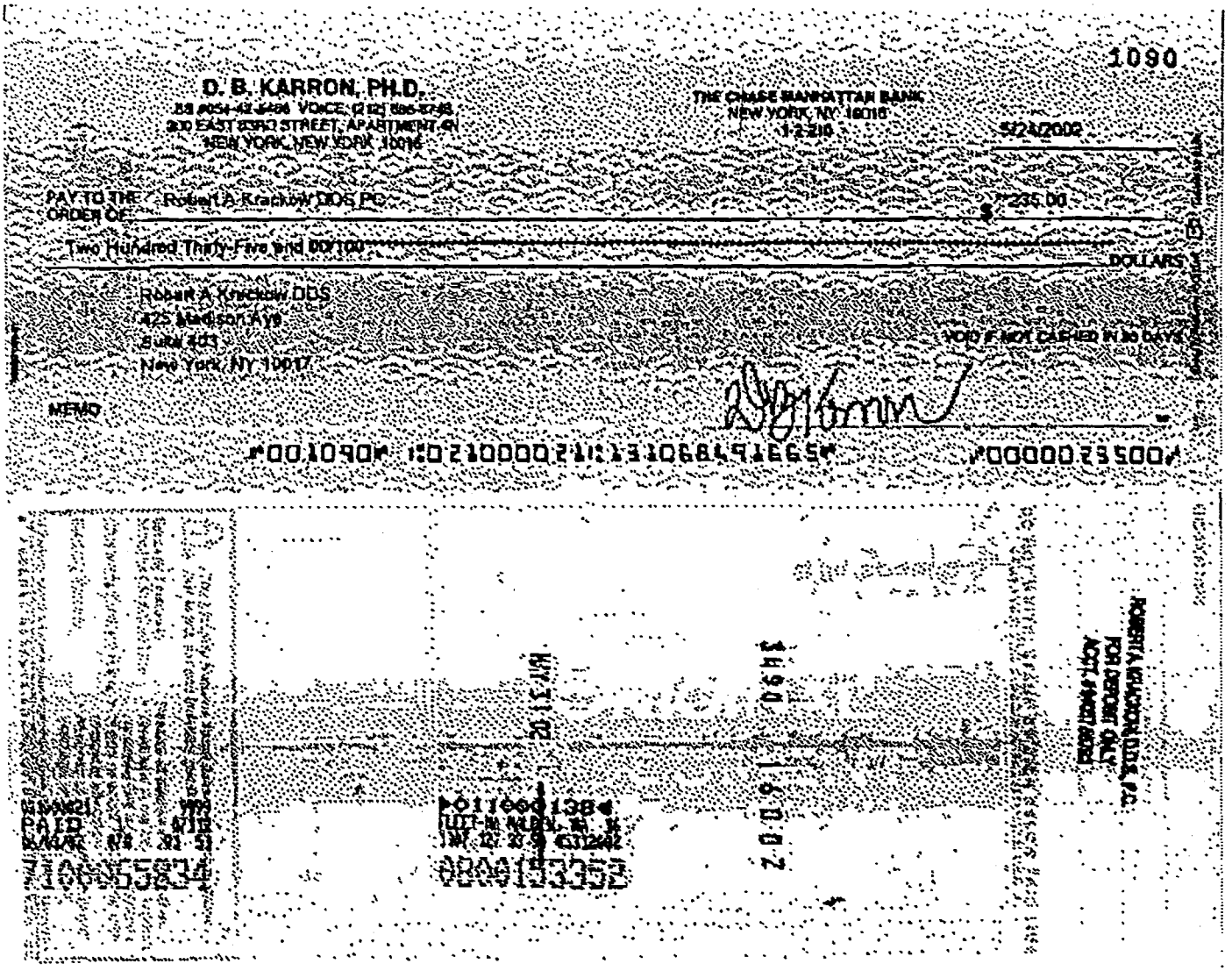
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040206351 Posting date 03-JUN-02



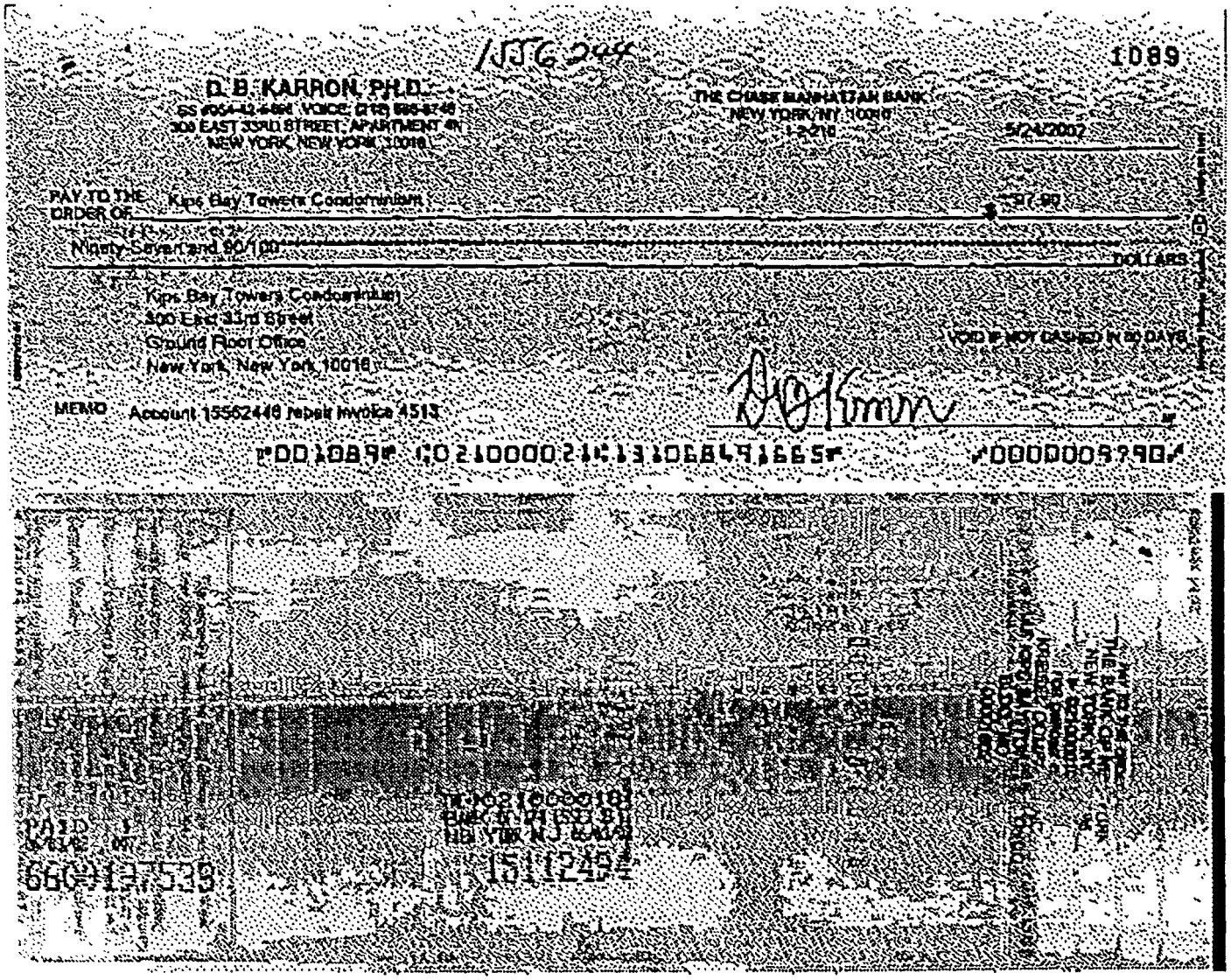
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040206352 Posting date 03-JUN-02



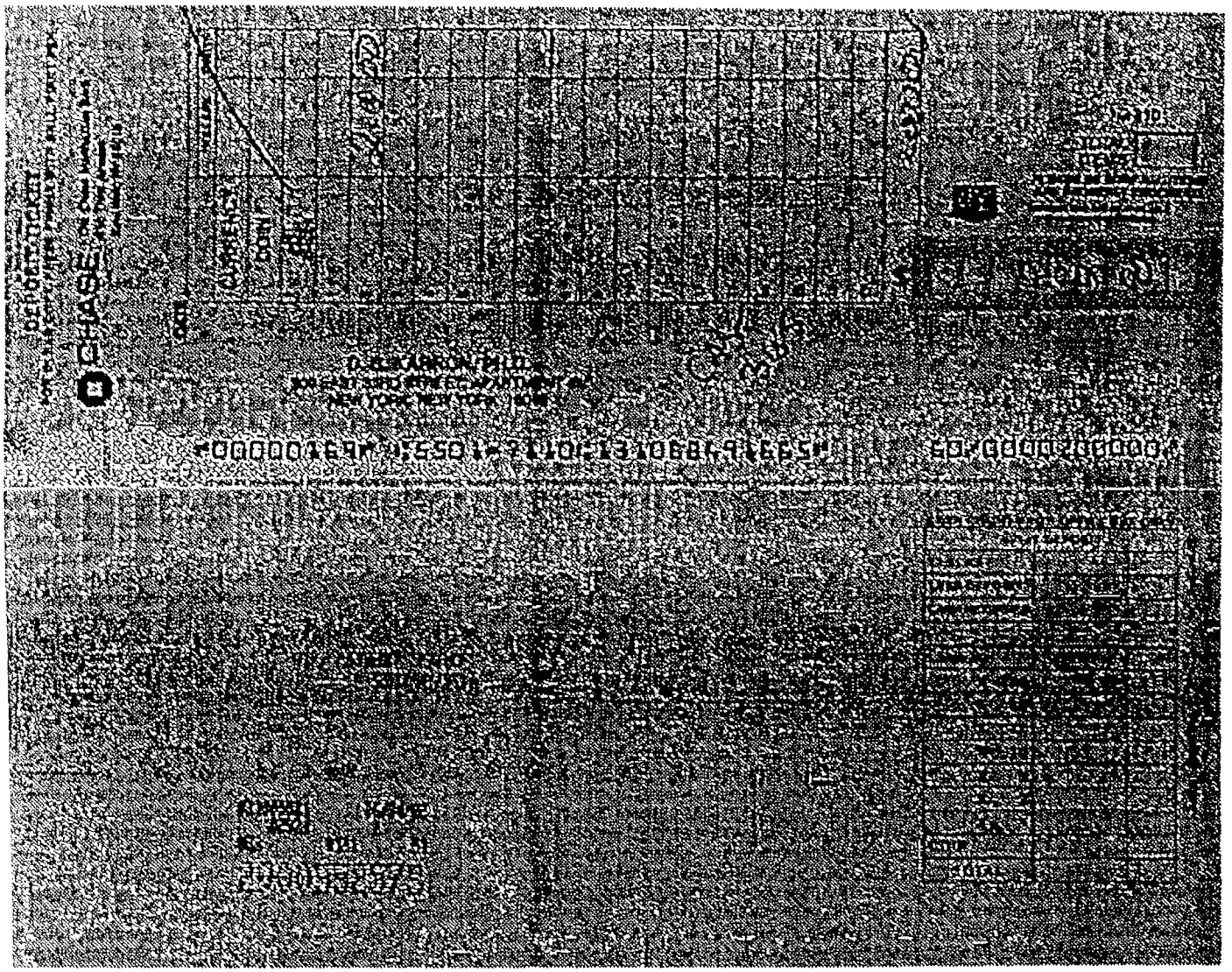
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071065834 Posting date 03-JUN-02



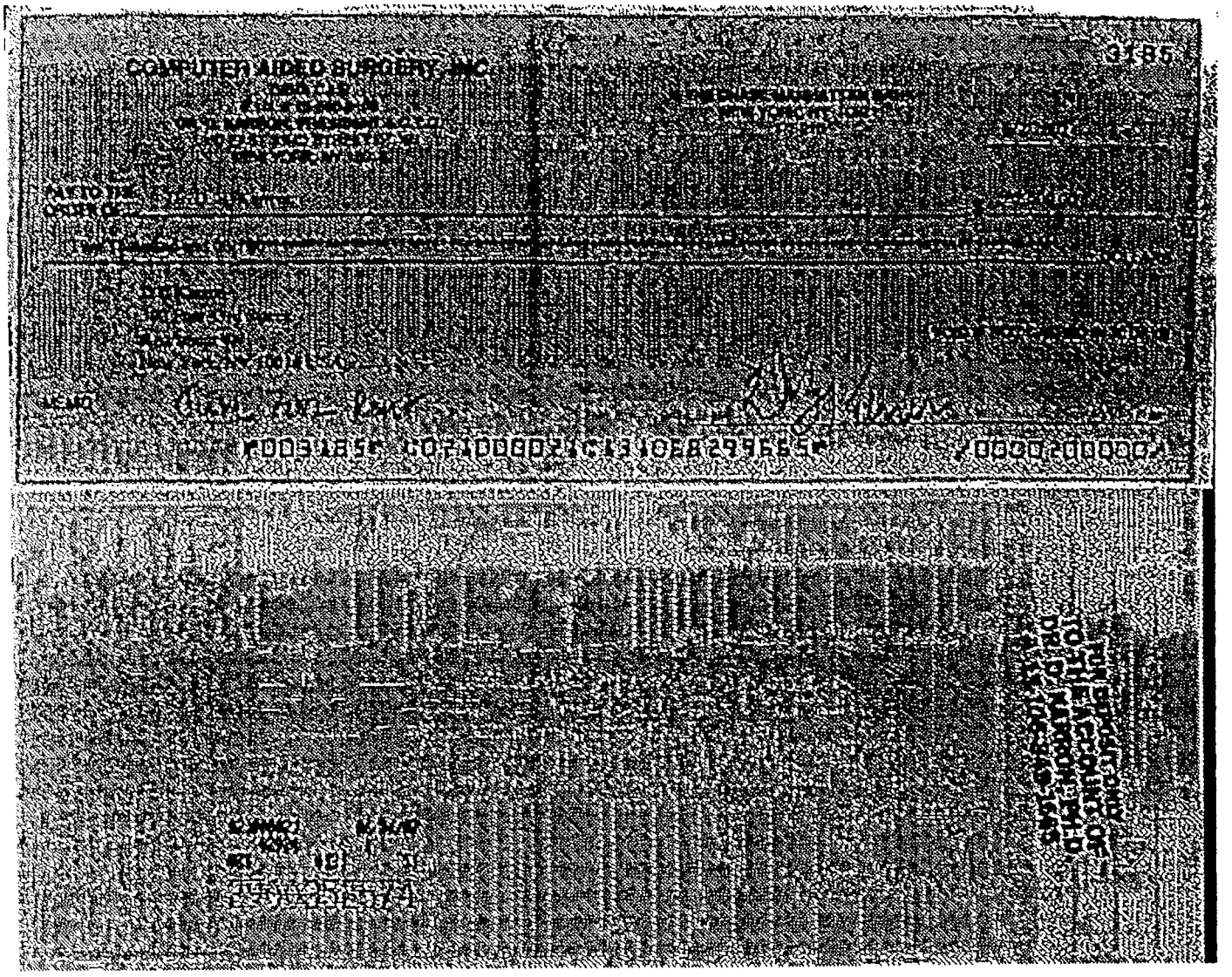
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012330849 Posting date 03-JUN-02



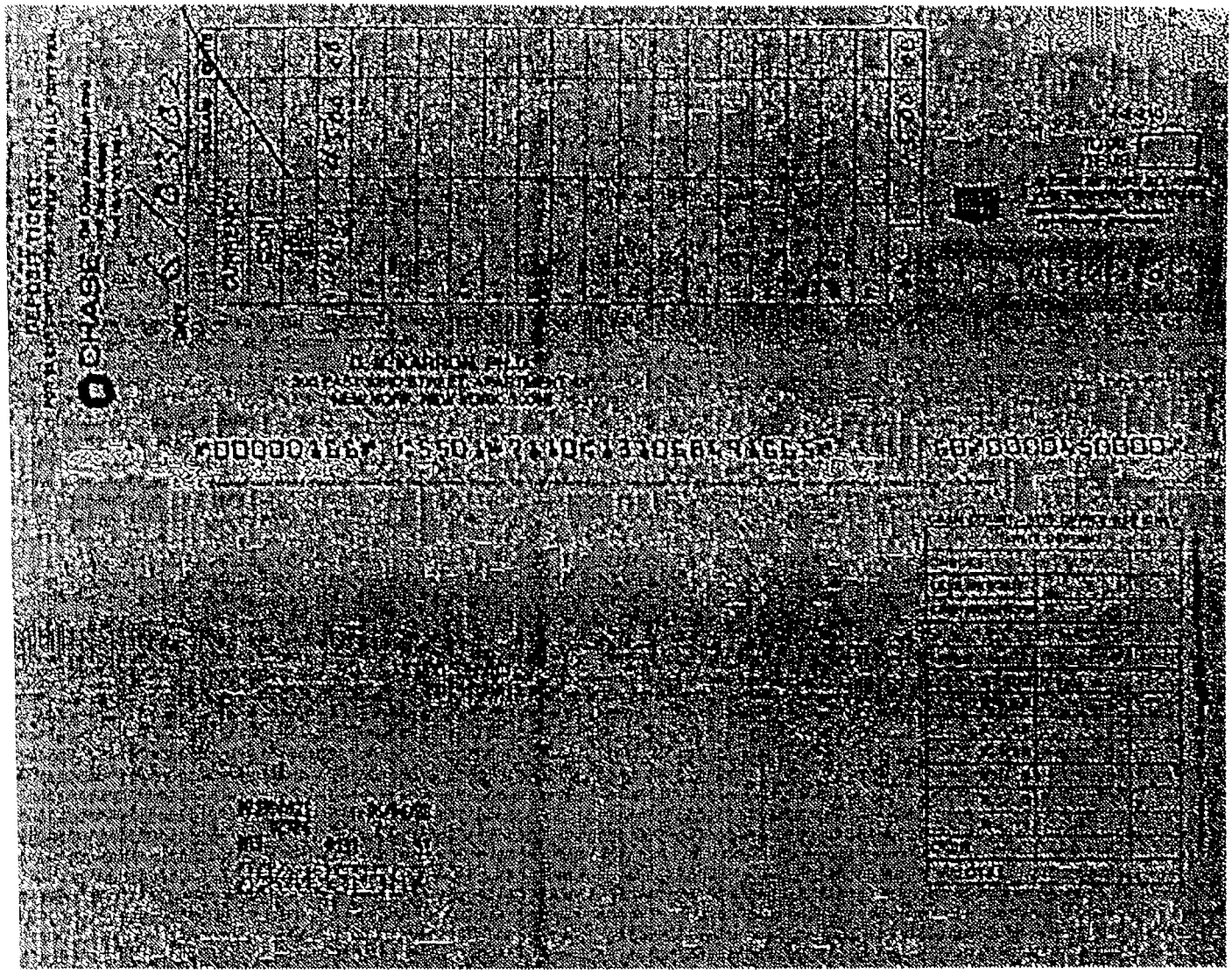
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352573 Posting date 04-JUN-02



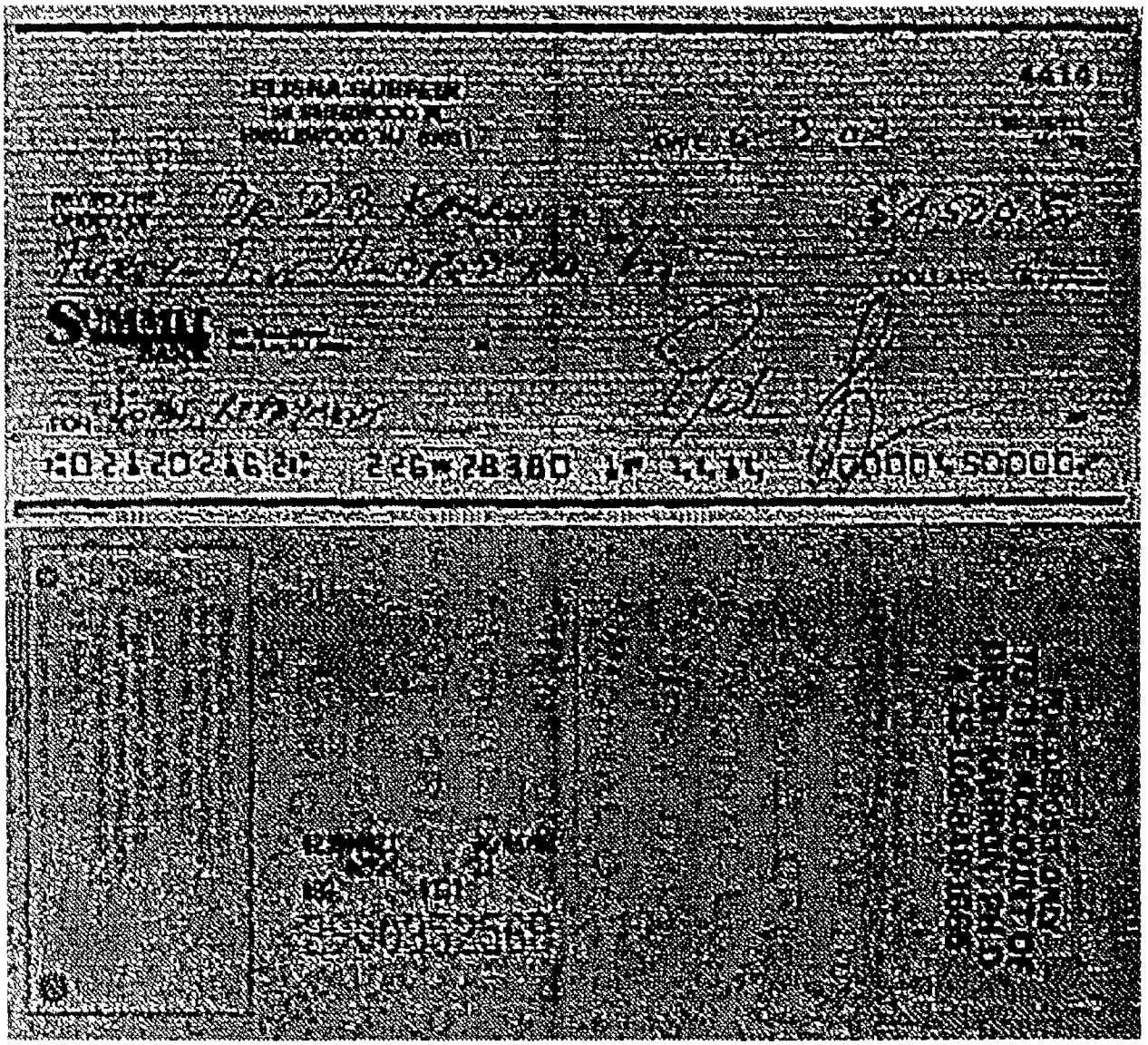
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352574 Posting date 04-JUN-02



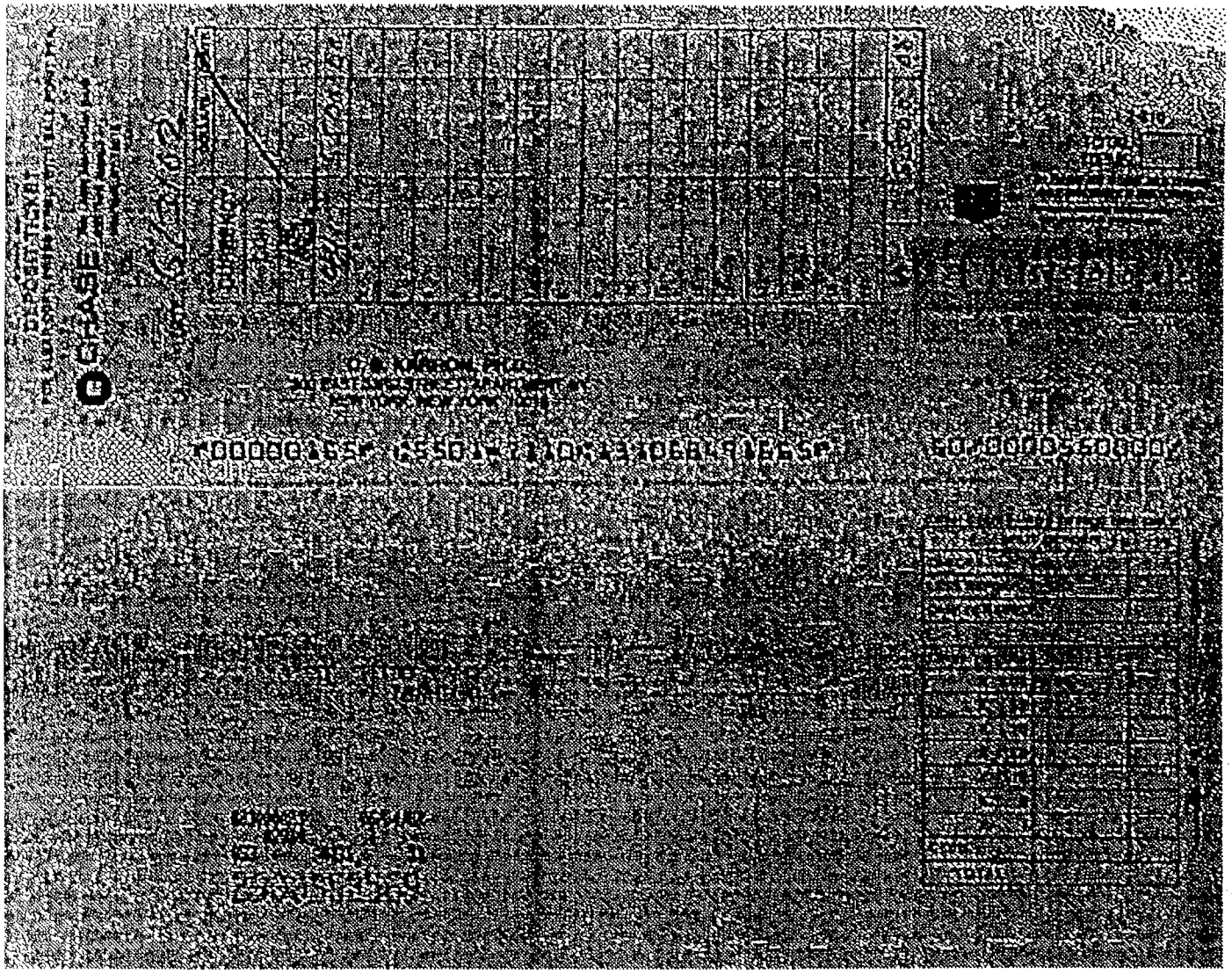
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352567 Posting date 04-JUN-02



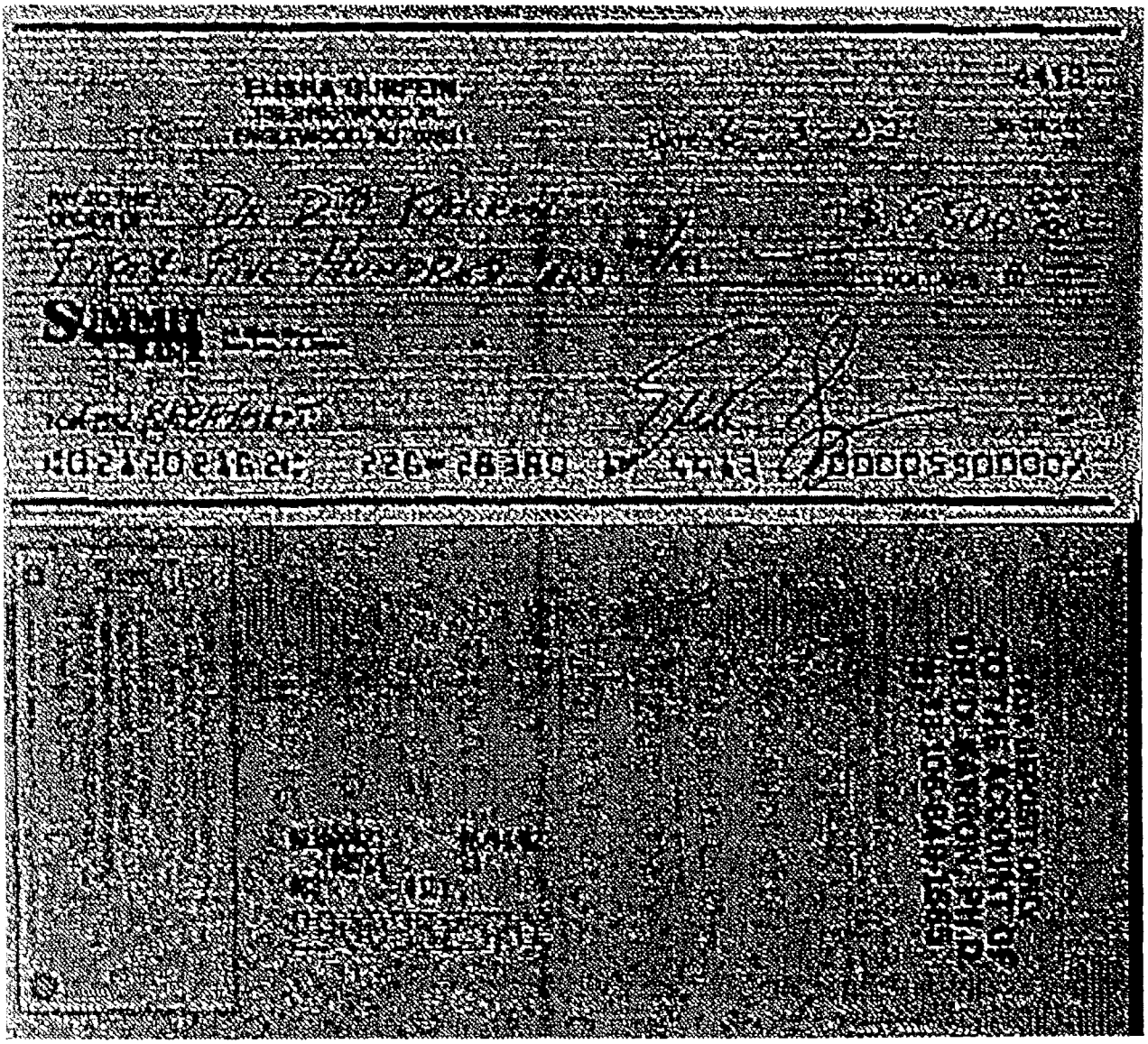
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352568 Posting date 04-JUN-02



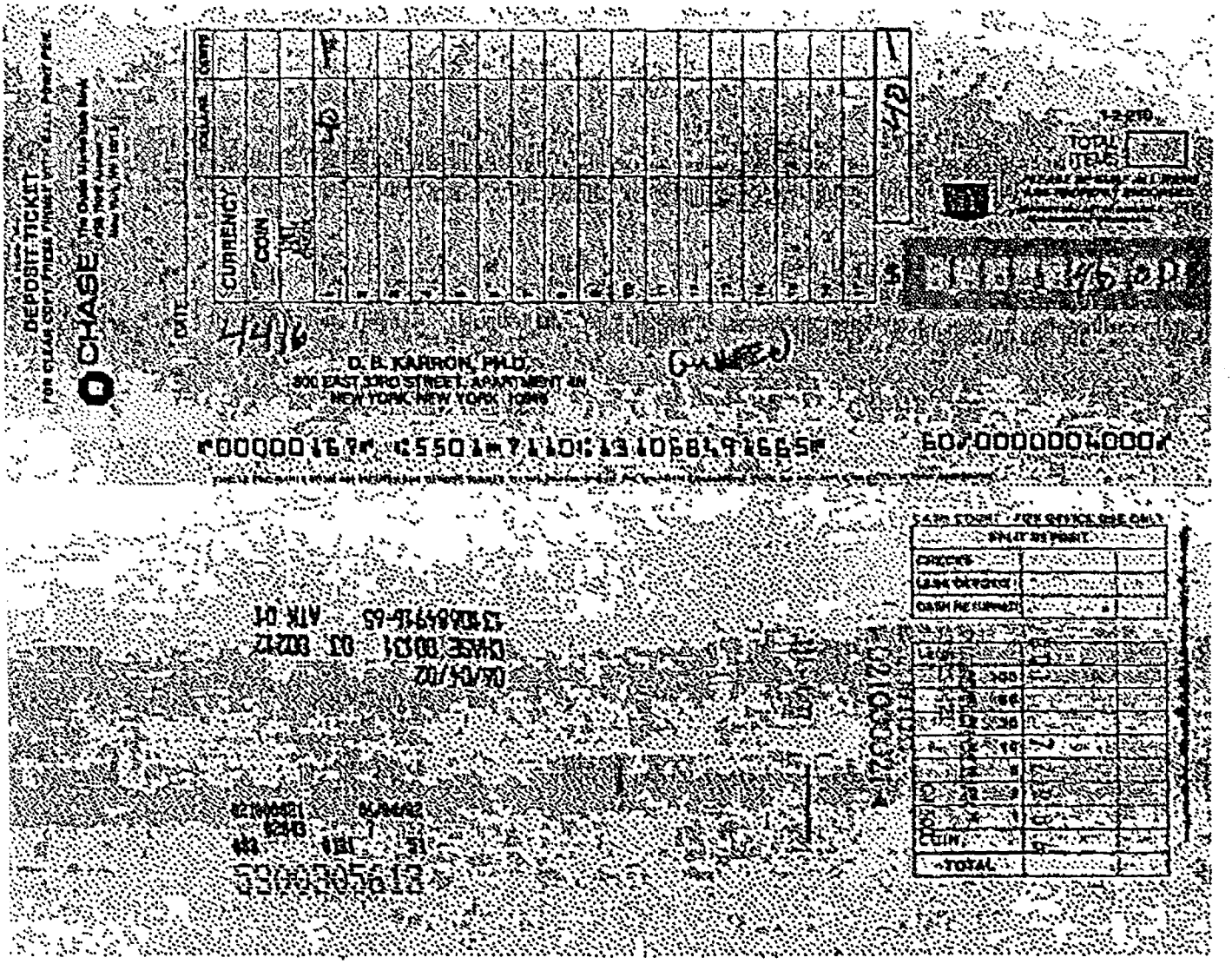
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352569 Posting date 04-JUN-02



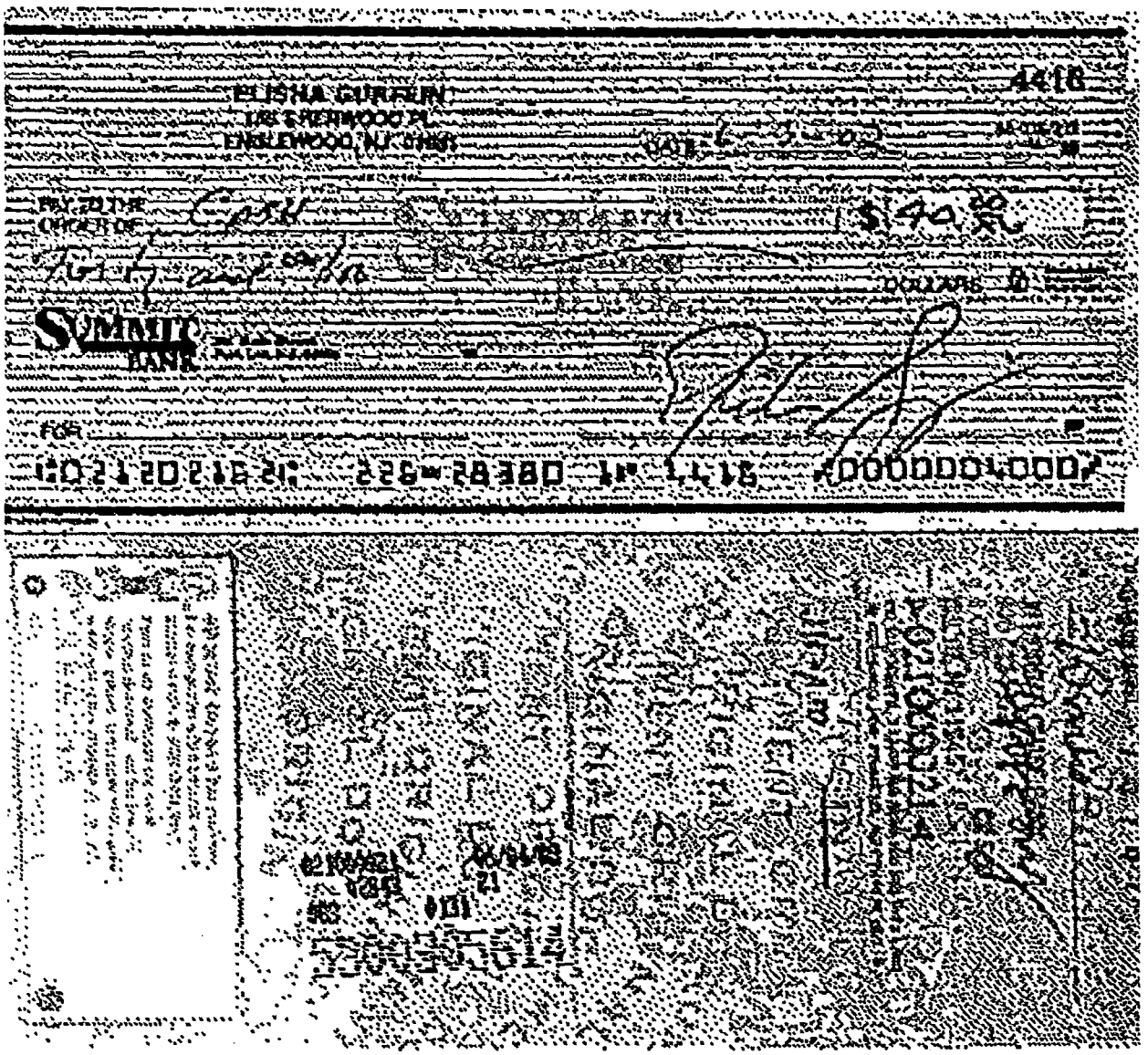
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029352570 Posting date 04-JUN-02



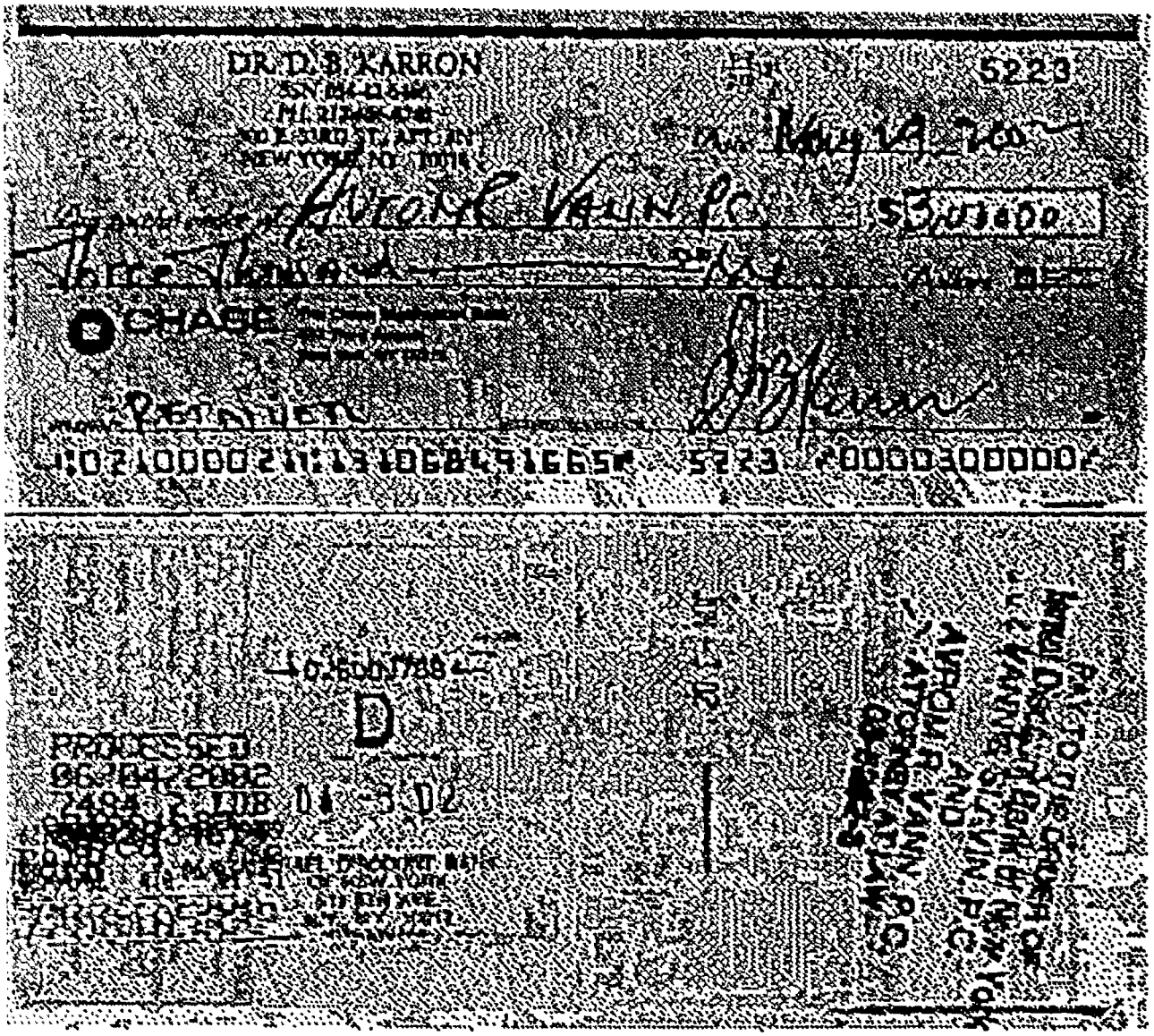
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053305613 Posting date 04-JUN-02



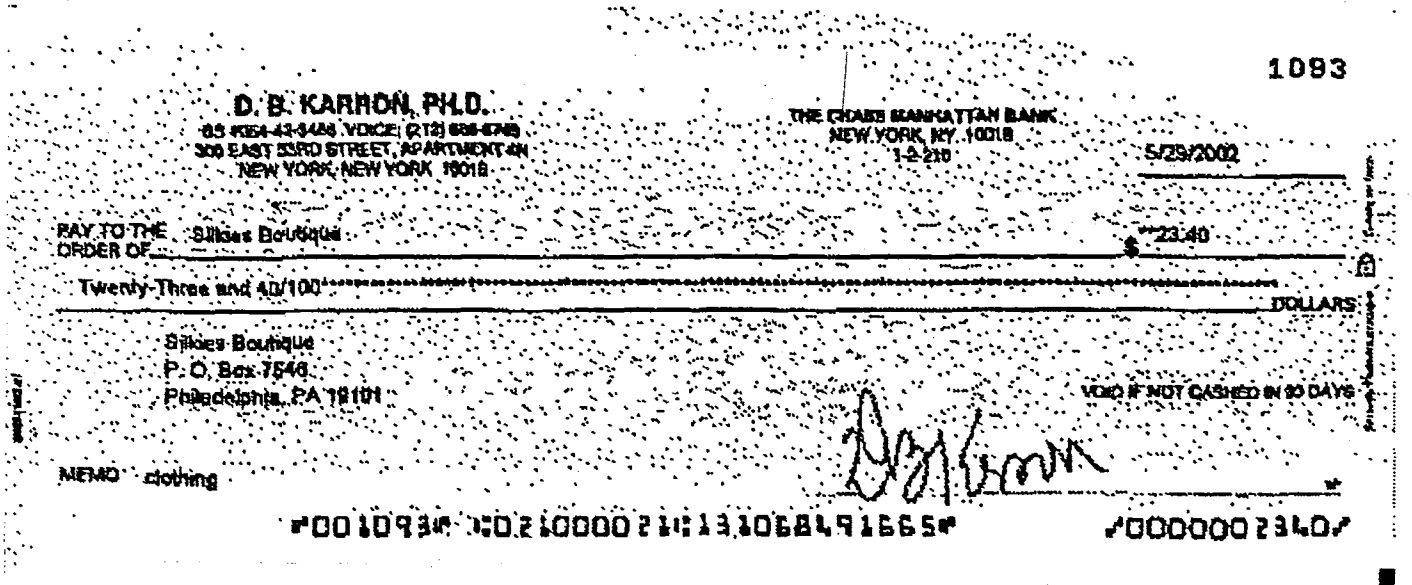
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053305614 Posting date 04-JUN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072105322 Posting date 04-JUN-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012147975 Posting date 06-JUN-02



1093

D. B. KARRON, PH.D.
85 [illegible] VOICE: (212) [illegible]
300 EAST 53RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10018

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

5/29/2002

PAY TO THE ORDER OF Silkies Boutique $ **23.40

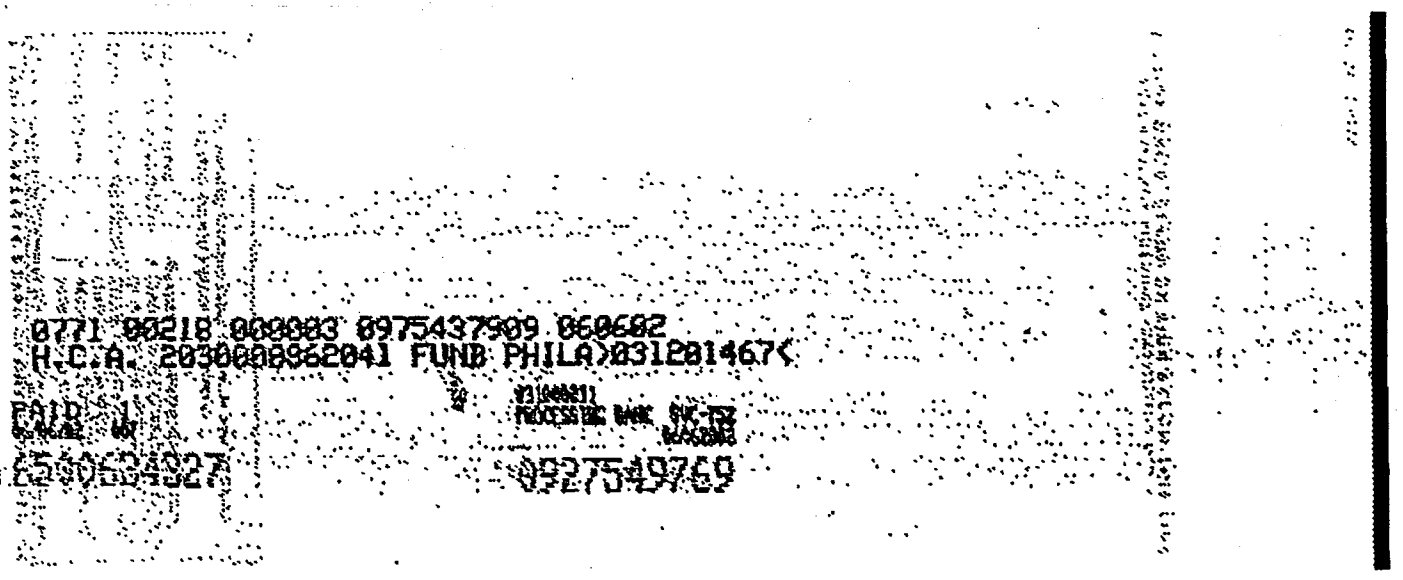
Twenty-Three and 40/100 DOLLARS

Silkies Boutique
P. O. Box 7546
Philadelphia, PA 19101

VOID IF NOT CASHED IN 90 DAYS

MEMO clothing

⑈001093⑈ ⑆021000021⑆ 13106849 1665⑈ ⑈000002340⑈

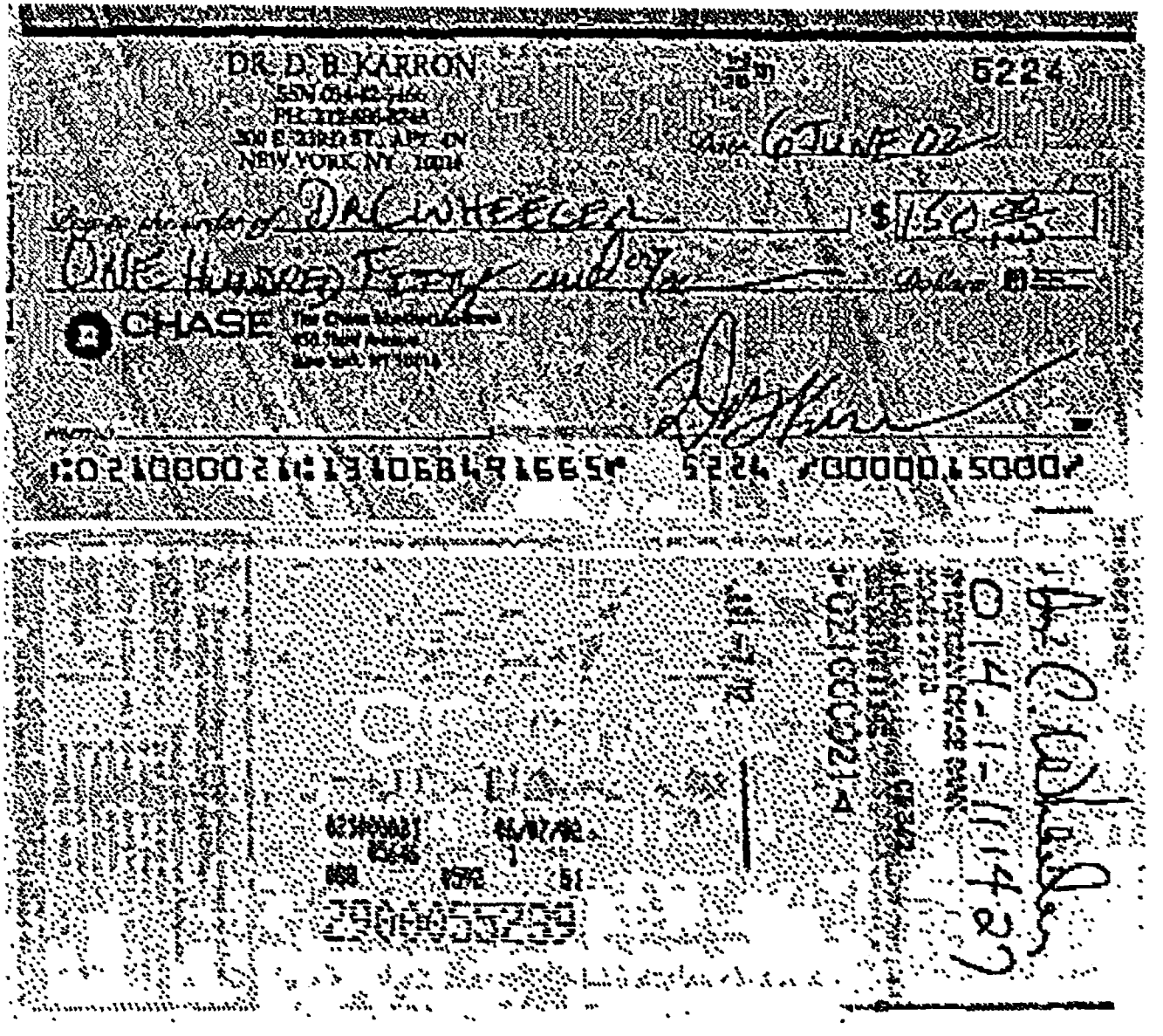


0771 00218 0000003 0975437909 060602
H.C.A. 2030008962041 FUNB PHILA)031201467<

PAID

0975437909

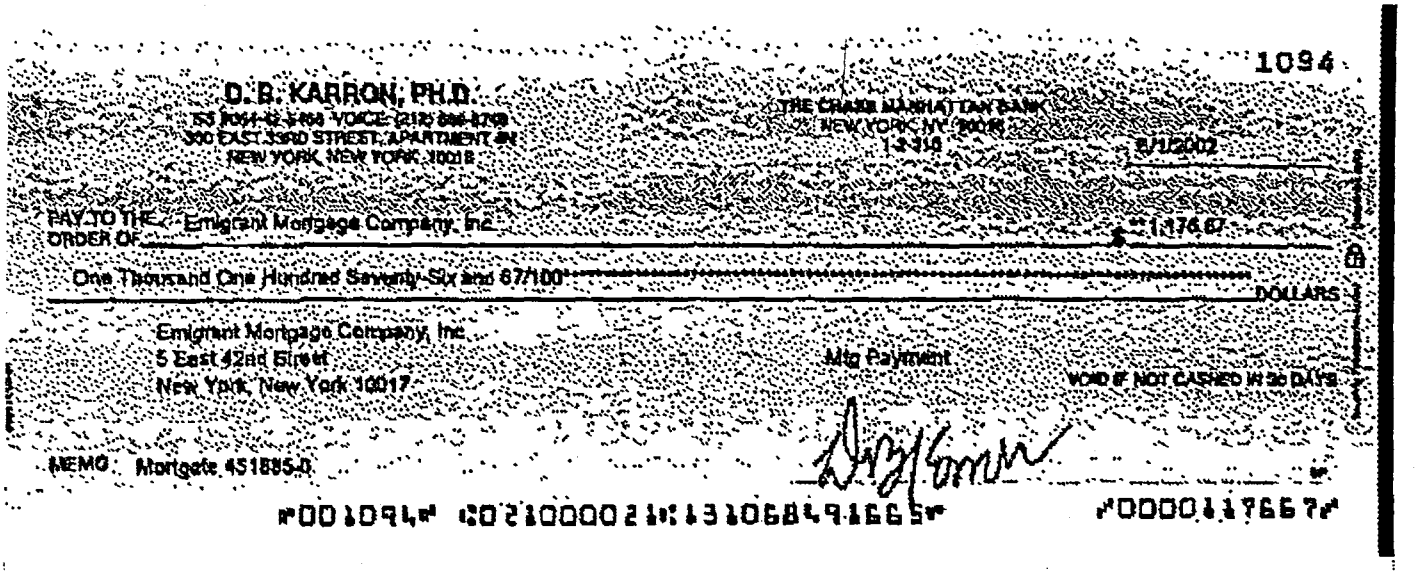
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029055239 Posting date 07-JUN-02



11-Aug-04

1753-10AUG04

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074734158 Posting date 07-JUN-02



1094

D. B. KARRON, PH.D.
55 [illegible] VOICE: (212) 686-6769
300 EAST 33RD STREET, APARTMENT 8N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10046
1-3-310

6/1/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **1,176.67

One Thousand One Hundred Seventy-Six and 67/100********** DOLLARS

Emigrant Mortgage Company, Inc.
5 East 42nd Street
New York, New York 10017

Mtg Payment

VOID IF NOT CASHED IN 30 DAYS

MEMO Mortgage 451885-0

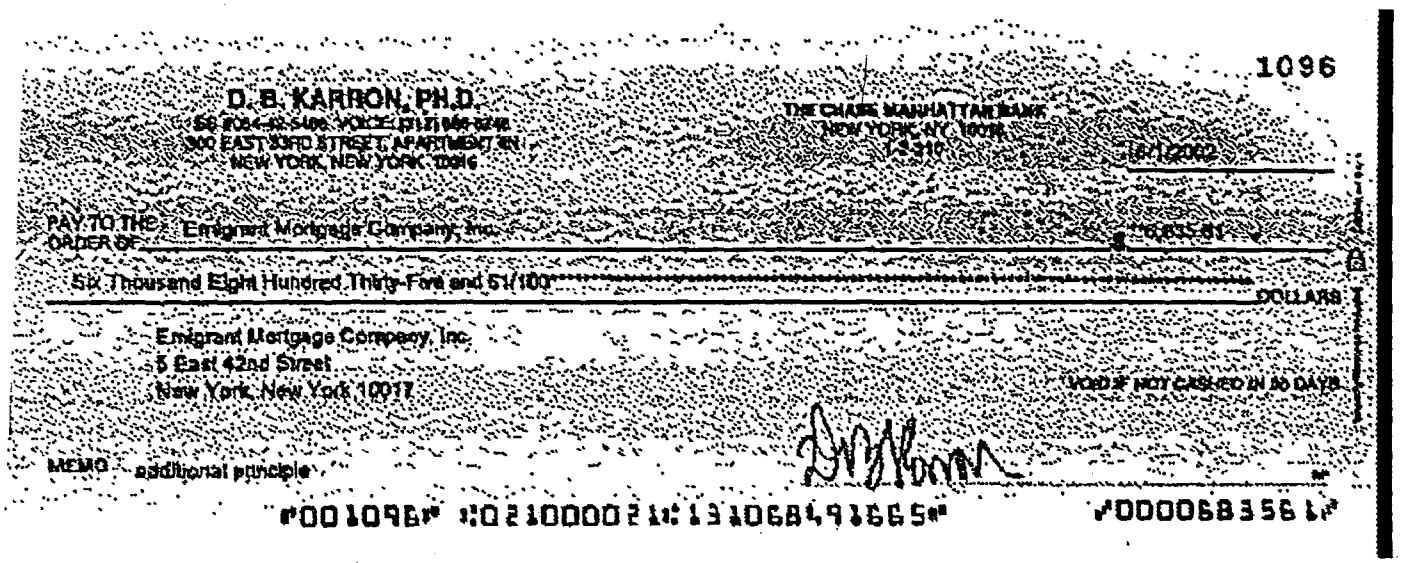
⑈001094⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈0000▮1766 7⑈

→ 226070403 ←
MORTGAGE CASHIER

12346699

PAID
7490734158

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074734159 Posting date 07-JUN-02



1096

D. B. KARRON, PH.D.
300 EAST 33RD STREET, APARTMENT 9N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, N.Y. 10081

6-10-2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ 6,835.51

Six Thousand Eight Hundred Thirty-Five and 51/100 DOLLARS

Emigrant Mortgage Company, Inc.
5 East 42nd Street
New York, New York 10017

VOID IF NOT CASHED IN 90 DAYS

MEMO additional principle

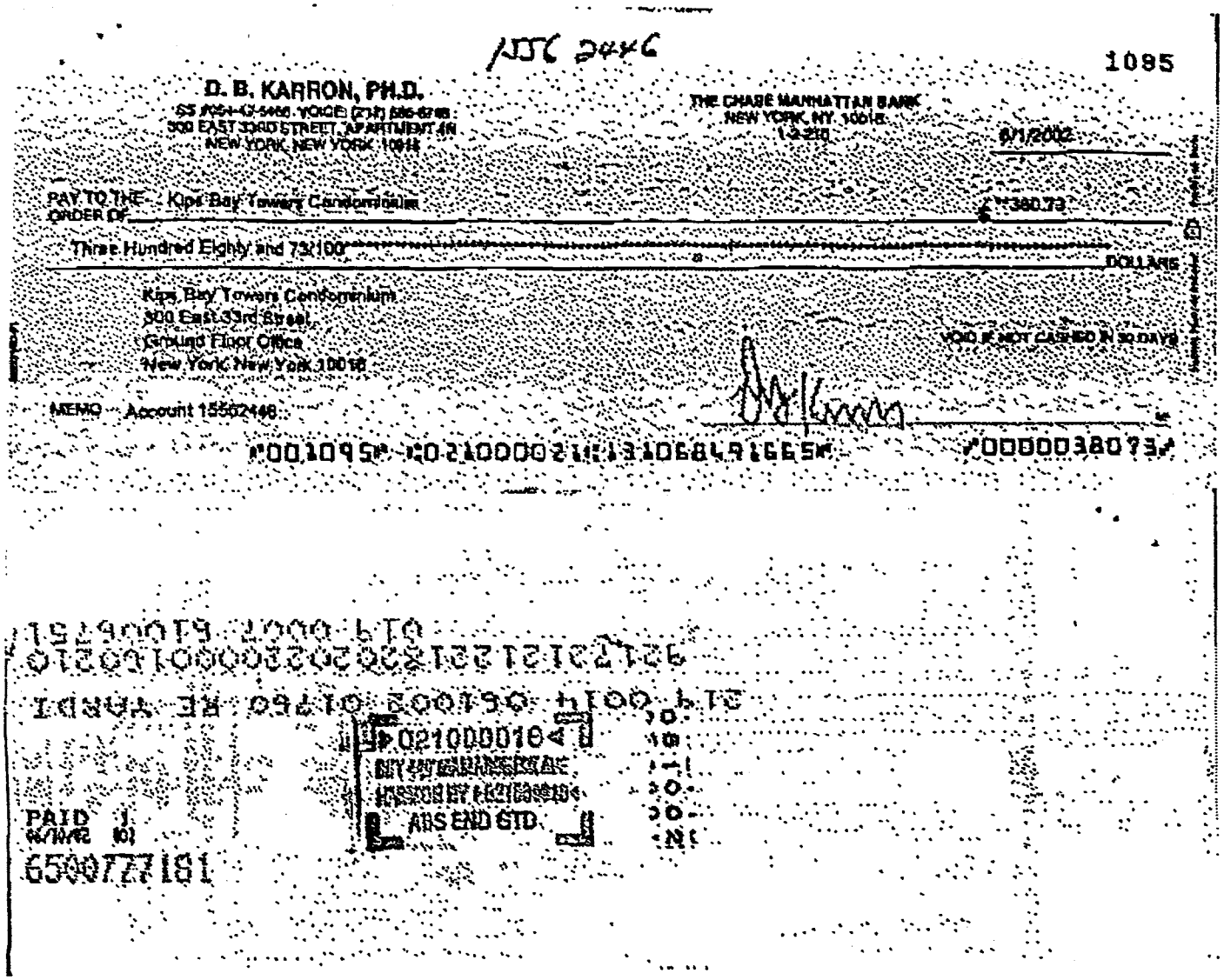
⑈001096⑈ ⑆021000021⑆ 13106849⑈665⑈ ⑈0006835611⑈

→ 22807403 ←
MORTGAGE CASHIER

12346900

PAID
7400734159

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012600784 Posting date 10-JUN-02



JJC 2446

1095

D. B. KARRON, PH.D.
[illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

6/1/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **380.73

Three Hundred Eighty and 73/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York New York 10016

VOID IF NOT CASHED IN 90 DAYS

MEMO Account 15502448

⑈001095⑈ ⑆021000021⑆ 3106849166⑈ ⑈0000380 73⑈

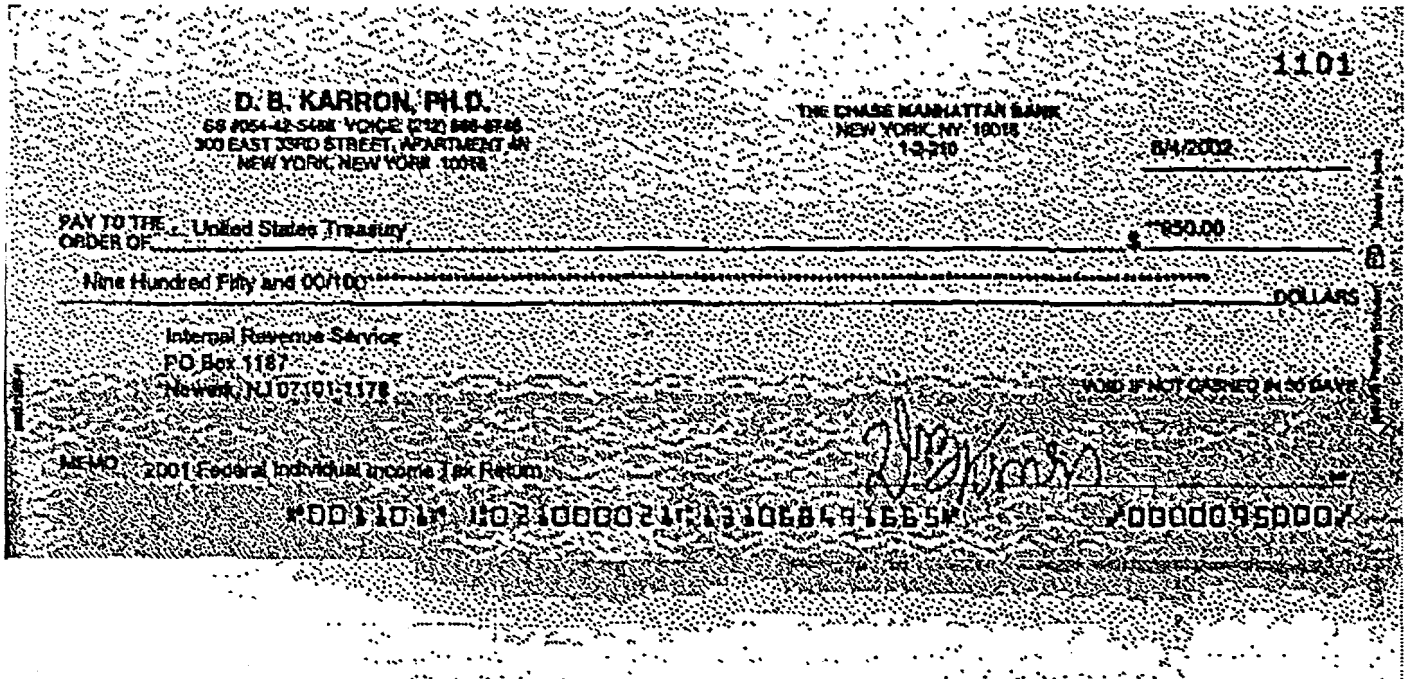
021000016

ABS END GTD

PAID
6/10/02 (C)

6500727181

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030154822 Posting date 11-JUN-02



D. B. KARRON, PH.D.
68 #064-42 Street YONGE (212) 686-8746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
13-210

1101

6/4/2002

PAY TO THE ORDER OF United States Treasury $ **950.00

Nine Hundred Fifty and 00/100****** DOLLARS

Internal Revenue Service
PO Box 1187
Newark, NJ 07101-1178

VOID IF NOT CASHED IN 30 DAYS

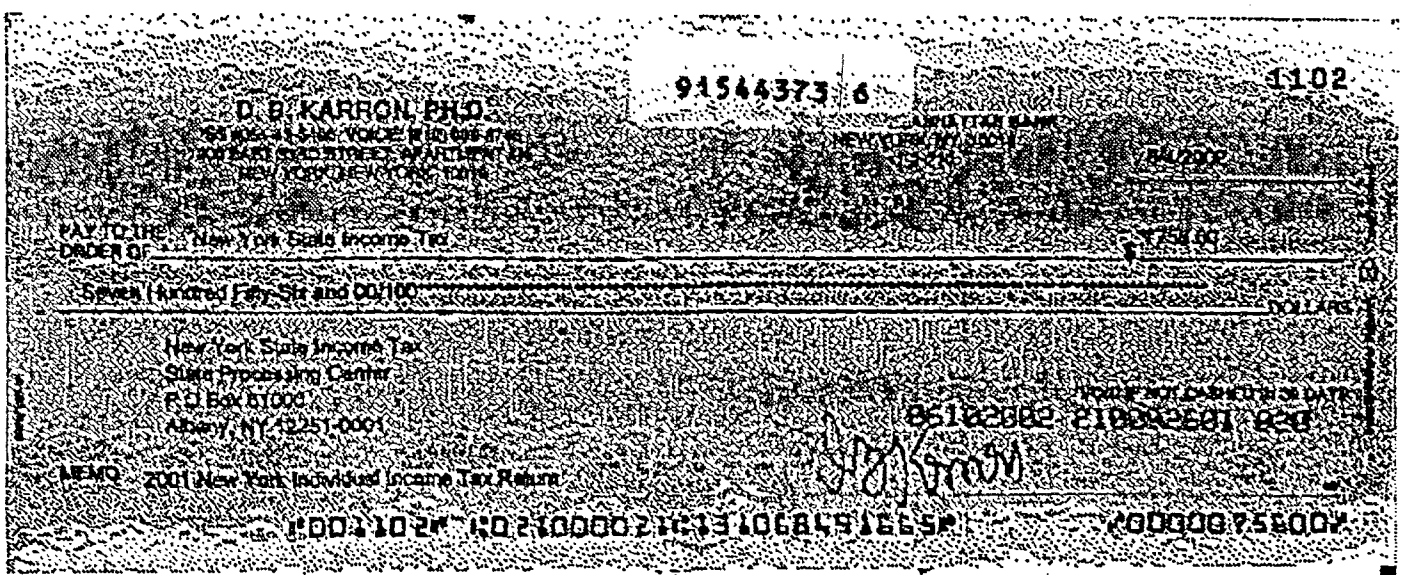
MEMO 2001 Federal Individual Income Tax Return

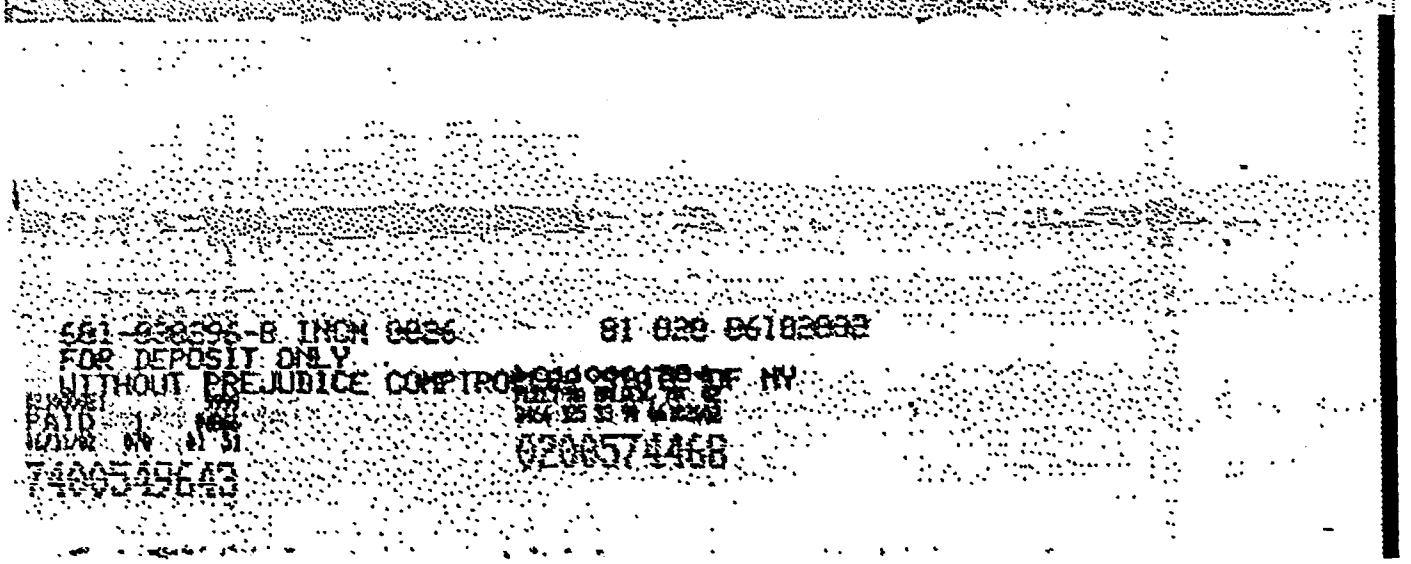
⑈001101⑈ ⑆102100002⑆3 0668 9 1665⑈ ⑈000009500⑈

⑆021000021⑆ 4726 ⑆883 9999 31

4039

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074549643 Posting date 11-JUN-02





131-00131-B008-00131- -002-1-01-0013-0202- -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
Select Banking (24 Hours a day, 7 days a week): 1-800-832-2088

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 14

Summary of Accounts

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 2,011.98	$ 2,145.21
Select High Yield Savings	131-6062954-01	$ 5,012.58	$ 5,014.87
Total		**$ 7,024.56**	**$ 7,160.08**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	07/11	$ 4,500.00	$ 0.00
Total			**$ 4,500.00**	**$ 0.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

LIFE ISN'T ALWAYS EASY...BUT PAYING BILLS CAN BE!
Paying bills automatically using your Chase Banking Card is an easy way to make more time for what matters most. And, to make bill paying even more rewarding, you can take advantage of exclusive money-saving offers. Just sign up for automatic bill payment using your Chase Banking Card. For more details, log on to: www.chase.com/autopay.

Did you know you could earn LEISURE REWARDS points which are redeemable for exciting rewards like spa certificates, airline tickets or golf lessons? Upgrade your Card today and you'll receive up to 1,000 BONUS points. Call 1-800-CHASE24 or, in Texas, call 1-877-23CHASE BANK.

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 2,011.98	Average Balance	$ 5,664.68
Deposits and Credits	$ 50,505.04	Interest Earned for 29 Day(s)	$ 1.72
Checks, Withdrawals and Debits	$ 50,371.81	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 2,145.21**	Interest Credited in 2002	$ 4.64
		Interest Rate(s):	06/13 to 07/11 at 0.35%

Deposits and Credits

Date	Description	Amount
06/14	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 295.02
06/17	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,600.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-0202- -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65 DR D B KARRON

(continued)

Deposits and Credits

Date	Description	Amount
06/18	ATM Transfer From Sav # 131-6062954-01 On 06/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 007376	$ 2,000.00
06/19	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 334.01
06/20	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 135.00
06/21	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 150.00
06/24	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 81.75
06/25	Deposit	$ 1,000.00
07/02	Deposit	$ 25,023.17
07/05	Deposit	$ 19,596.46
07/05	Deposit	$ 156.25
07/05	Deposit	$ 100.00
07/11	Deposit	$ 31.66
07/11	Interest Credit	$ 1.72
Total		**$ 50,505.04**

Withdrawals and Debits

Date	Description	Amount
06/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 32.00
06/18	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,895.02
06/18	ATM Payment To PC # 7671-1310-1117-9120 On 06/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 007377	$ 100.00
06/18	ATM Payment To M/C # 5263-2710-0928-1872 On 06/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 007378	$ 100.00
06/18	ATM Withdrawal On 06/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 007379	$ 80.00
06/18	Discover Smart Chk 061802 601129881651410	$ 8.99
06/20	ATM Withdrawal On 06/20 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008087	$ 100.00
06/24	NYCE ATM Withdrawal On 06/23 S St Seaport 9300, New York , NY Card # 5113 7900 3276 7377; Serial # 005026	$ 81.75
06/26	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 600.76
07/03	ATM Withdrawal On 07/02 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009178	$ 100.00
07/05	Returned Item Charged Back	$ 25,023.17
07/05	Insufficient Funds Service Fee	$ 20.00
07/05	Online Bnkg Trnsf To Sav # 131-6062954-01 000292	$ 2,000.00
07/05	Returned Deposited Item Fee	$ 10.00
07/08	ATM Withdrawal On 07/05 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 009475	$ 100.00
07/11	ATM Withdrawal On 07/11 450 Third Ave, NY, NY (00131/01) Card # 5113 7900 3276 7377; Serial # 008526	$ 80.00
Total		**$ 30,331.69**

131-00131-B008-00131- -002-1-01-0013-0202- -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

(continued)

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1097	06/17	$ 1,000.00	1109	07/05	$ 4,000.00	5228	06/20	$ 35.00
1099*	06/13	$ 525.00	1110	07/10	$ 23.40	5229	06/21	$ 150.00
1100	06/13	$ 450.00	5225*	06/17	$ 600.00	5230	06/28	$ 150.00
1104*	07/10	$ 630.00	5226	06/14	$ 1,300.00	5232*	07/11	$ 48.01
1108*	07/11	$ 10,978.71	5227	06/19	$ 150.00			

Total (14 checks) **$ 20,040.12**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/13	$ 1,004.98	06/21	$ 0.00	07/03	$ 25,172.41
06/14	$ 0.00	06/24	$ 0.00	07/05	$ 13,971.95
06/17	$ 0.00	06/25	$ 1,000.00	07/08	$ 13,871.95
06/18	$ 184.01-	06/26	$ 399.24	07/10	$ 13,218.55
06/19	$ 0.00	06/28	$ 249.24	07/11	$ 2,145.21
06/20	$ 0.00	07/02	$ 25,272.41		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 5,012.58	Average Balance	$ 3,840.65
Deposits and Credits	$ 2,002.29	Interest Earned for 29 Day(s)	$ 2.29
Checks, Withdrawals and Debits	$ 2,000.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,014.87**	Interest Credited in 2002	$ 13.73
		Interest Rate(s):	06/13 to 07/11 at 0.75%

Deposits and Credits

Date	Description	Amount
07/05	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000292	$ 2,000.00
07/11	Interest Credit	$ 2.29
Total		**$ 2,002.29**

Withdrawals and Debits

Date	Description	Amount
06/18	ATM Transfer To Chk # 131-0684916-65 On 06/18 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 007376	$ 2,000.00
Total		**$ 2,000.00**

Daily Balances

Date	Balance	Date	Balance	Date	Balance
06/18	$ 3,012.58	07/05	$ 5,012.58	07/11	$ 5,014.87

Monthly Fee During the previous statement period, you exceeded the 40 transaction limit:

131-00131-B008-00131- -002-1-01-0013-0202- -SY

Primary Account Number: 131-0684916-65

Monthly Fee
(continued)

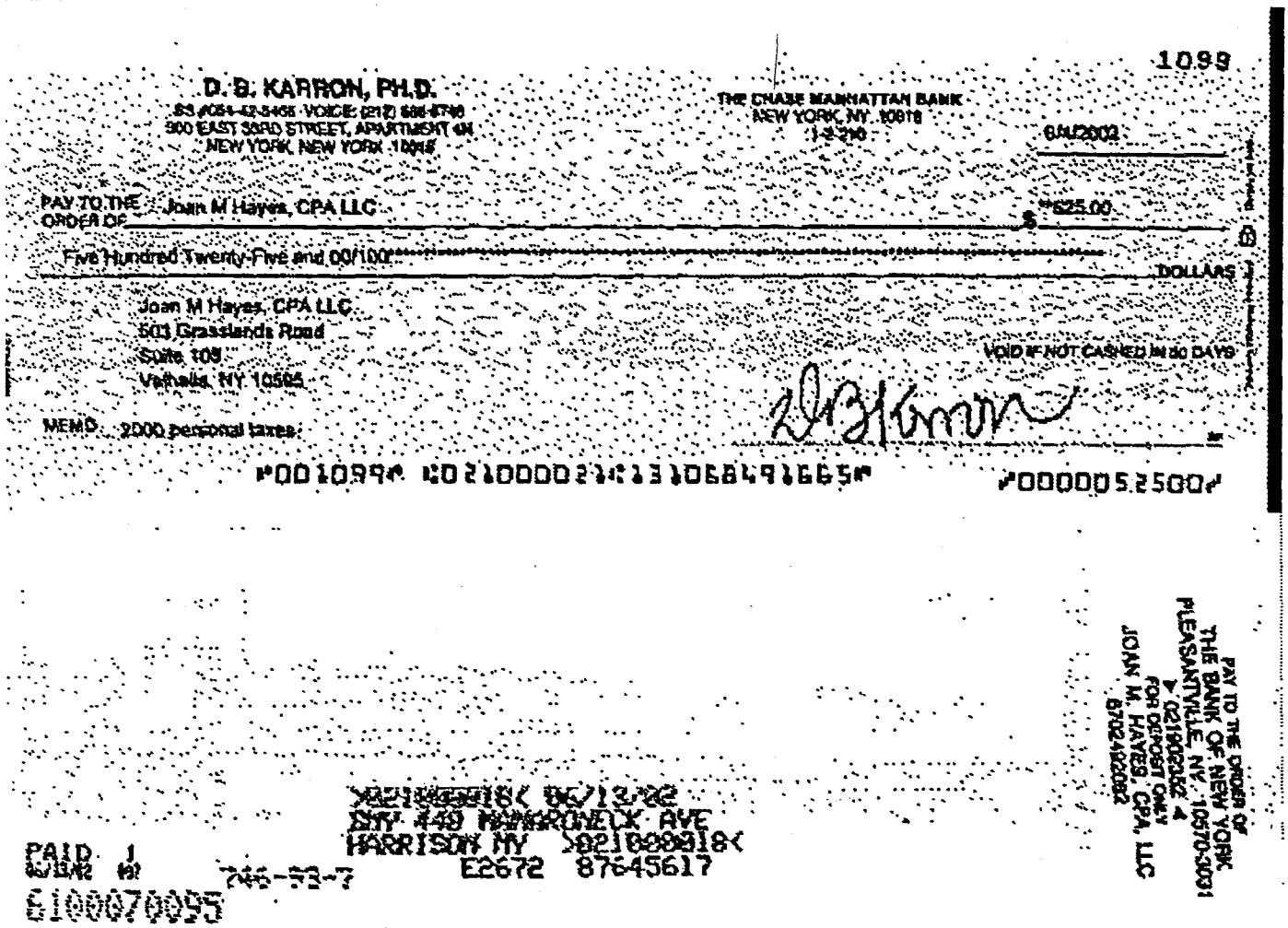
12	Deposit
21	Checks Paid
1	JPMorgan Chase teller cashed checks
7	JPMorgan Chase ATM withdrawals
1	Pre-authorized debits
42	Total

As a result, the following amount was deducted from your account on 06/13:

2	Excess transactions @ 1.00	$ 2.00
	Monthly maintenance fee	$ 30.00

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $9,505.33. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012242803 Posting date 13-JUN-02



1099

D. B. KARRON, PH.D.
SS #054-42-3455 VOICE: (212) 586-8746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2 210

6/4/2002

PAY TO THE ORDER OF Joan M Hayes, CPA LLC $ **525.00

Five Hundred Twenty-Five and 00/100 DOLLARS

Joan M Hayes, CPA LLC
503 Grasslands Road
Suite 105
Valhalla, NY 10595

VOID IF NOT CASHED IN 90 DAYS

MEMO 2000 personal taxes

Dr. B. Karron

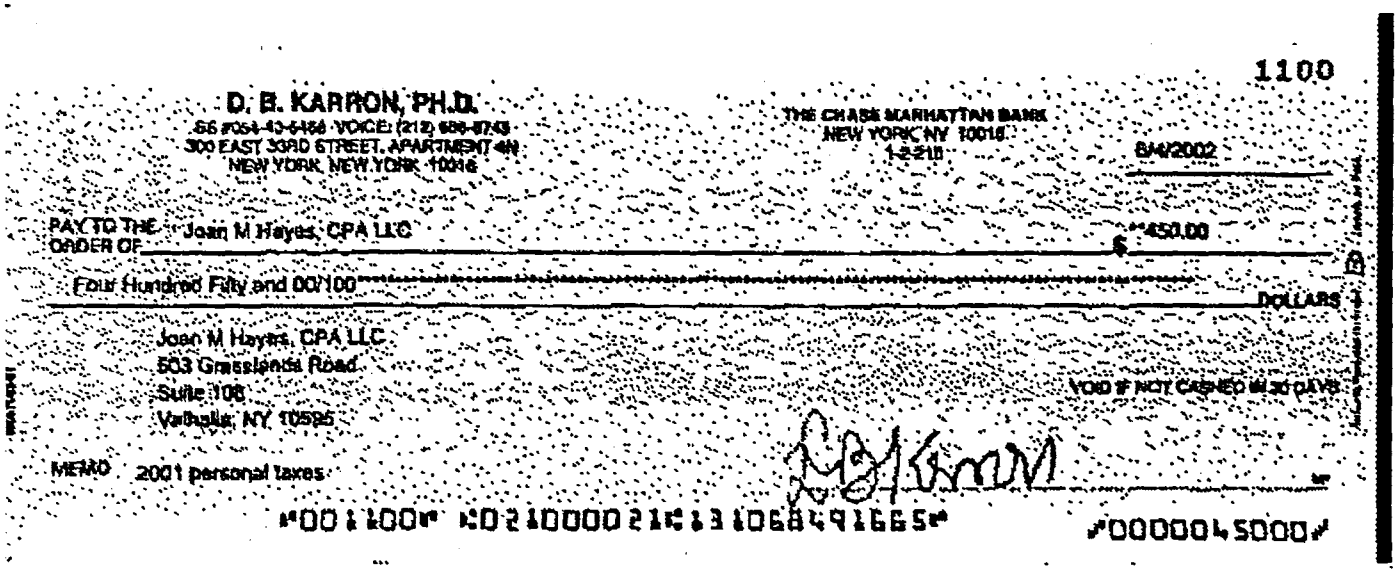
⑈001099⑈ ⑆021000021⑆ 3106849166⑈ ⑈000005250⑈

PAY TO THE ORDER OF
THE BANK OF NEW YORK
PLEASANTVILLE, NY 10570-3001
⑆021902562⑆ 4
FOR DEPOSIT ONLY
JOAN M. HAYES, CPA, LLC
8702402082

>021[illegible]18< 06/13/02
ENY 449 NEWBRONELK AVE
HARRISON NY >021000018<
E2672 87645617

PAID 1
06/13/02 (0) 246-53-7
6100070095

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012242802 Posting date 13-JUN-02



1100

D. B. KARRON, PH.D.
66 #054-43-6468 VOICE: (212) 686-8743
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

6/4/2002

PAY TO THE ORDER OF Joan M Hayes, CPA LLC $ **450.00

Four Hundred Fifty and 00/100 DOLLARS

Joan M Hayes, CPA LLC
503 Grassland Road
Suite 108
Valhalla, NY 10595

VOID IF NOT CASHED IN 30 DAYS

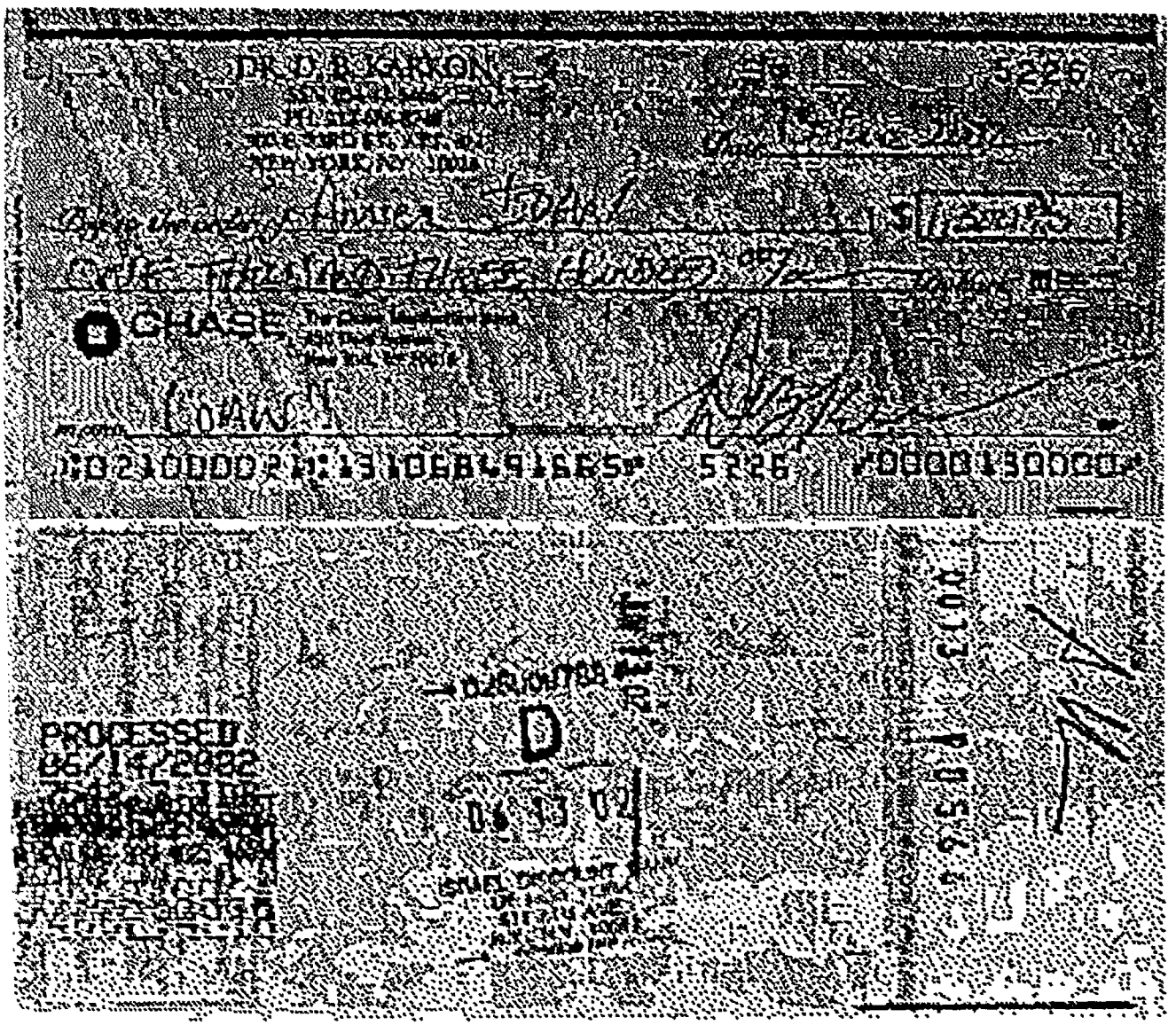
MEMO 2001 personal taxes

⑈001100⑈ ⑆021000021⑆ 3106849166 5⑈ ⑈0000045000⑈

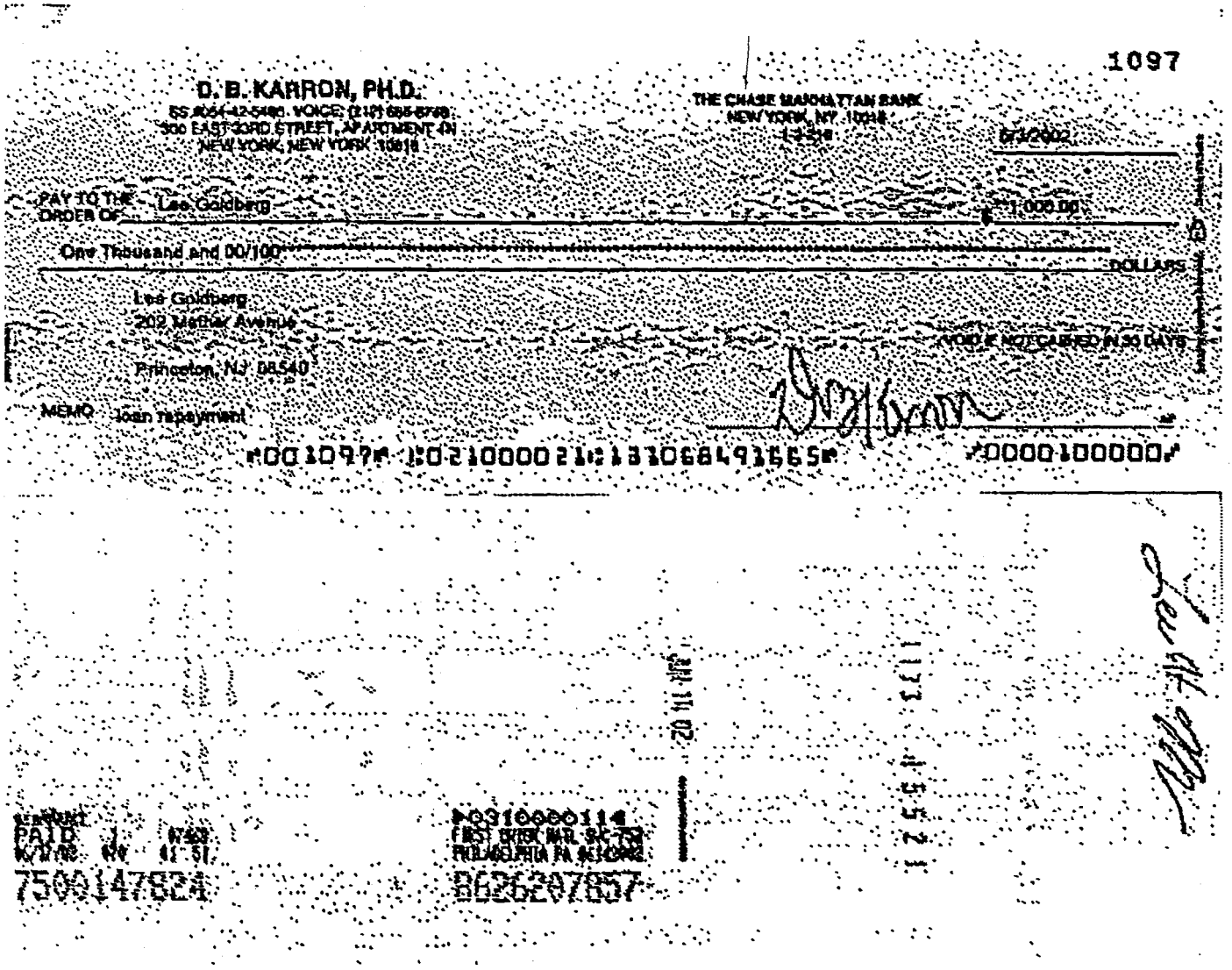
PAY TO THE ORDER OF
THE BANK OF NEW YORK
PLEASANTVILLE, NY 10570-3931
⑆021902332⑆
FOR DEPOSIT ONLY
JOAN M. HAYES, CPA, LLC
870248208?

⑆021000018⑆ 06/13/02
PAY 448 MAMARONECK AVE
HARRISON NY ⑆021000018⑆
PAID
6/13/02 NY 745-53-7 E2672 87645616
6100078054

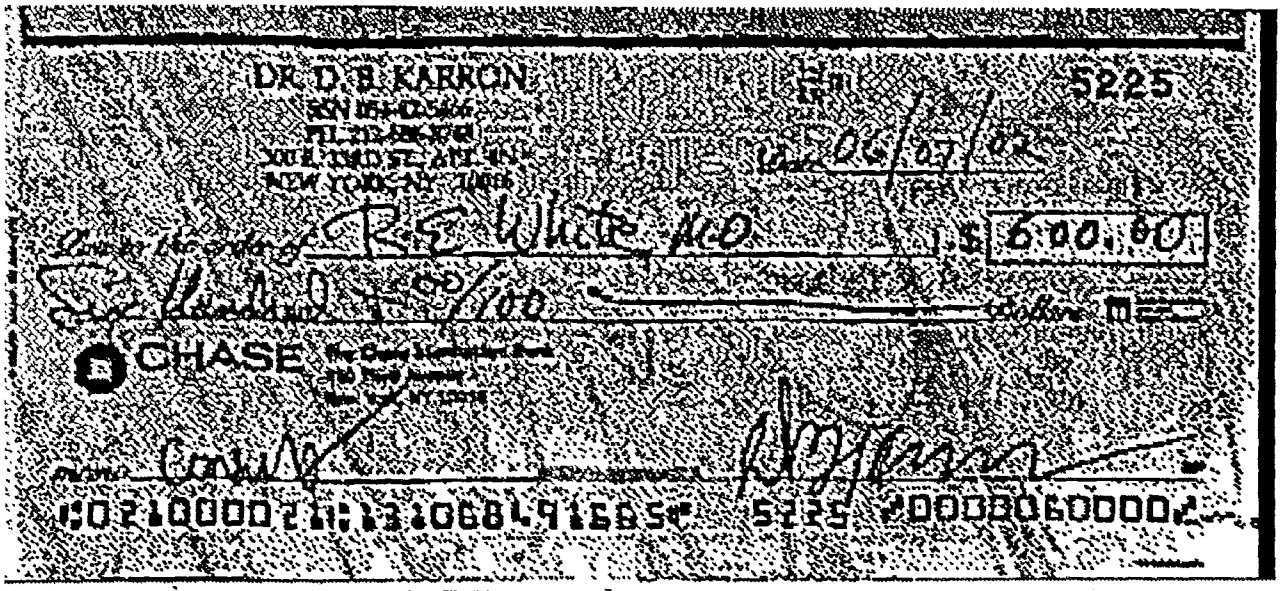
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074294218 Posting date 14-JUN-02

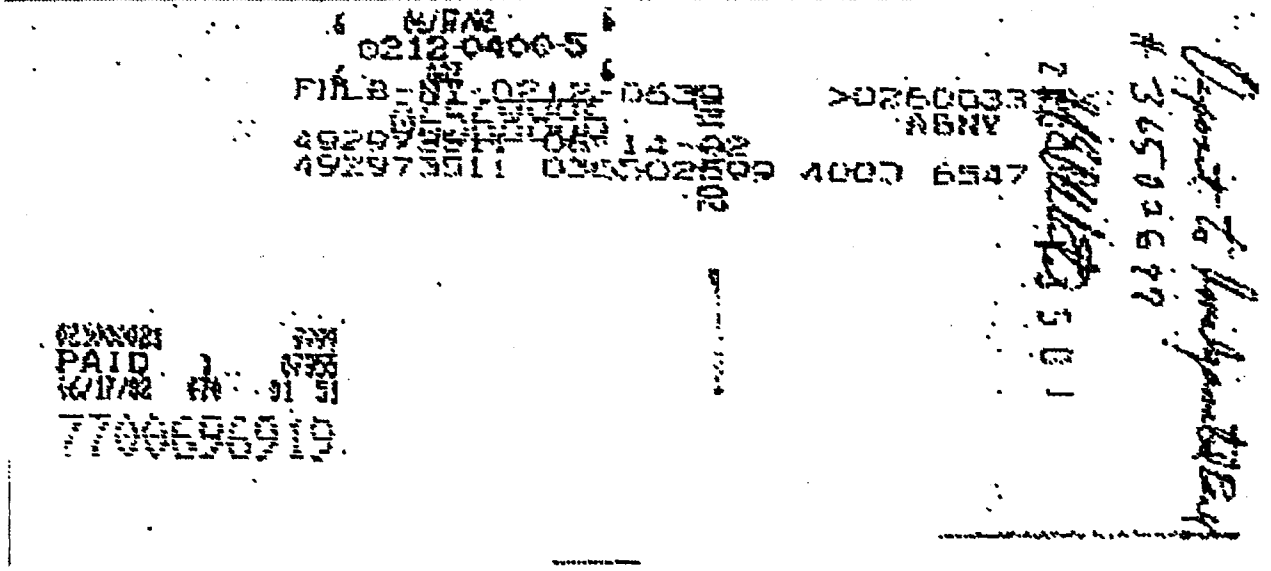


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075147824 Posting date 17-JUN-02

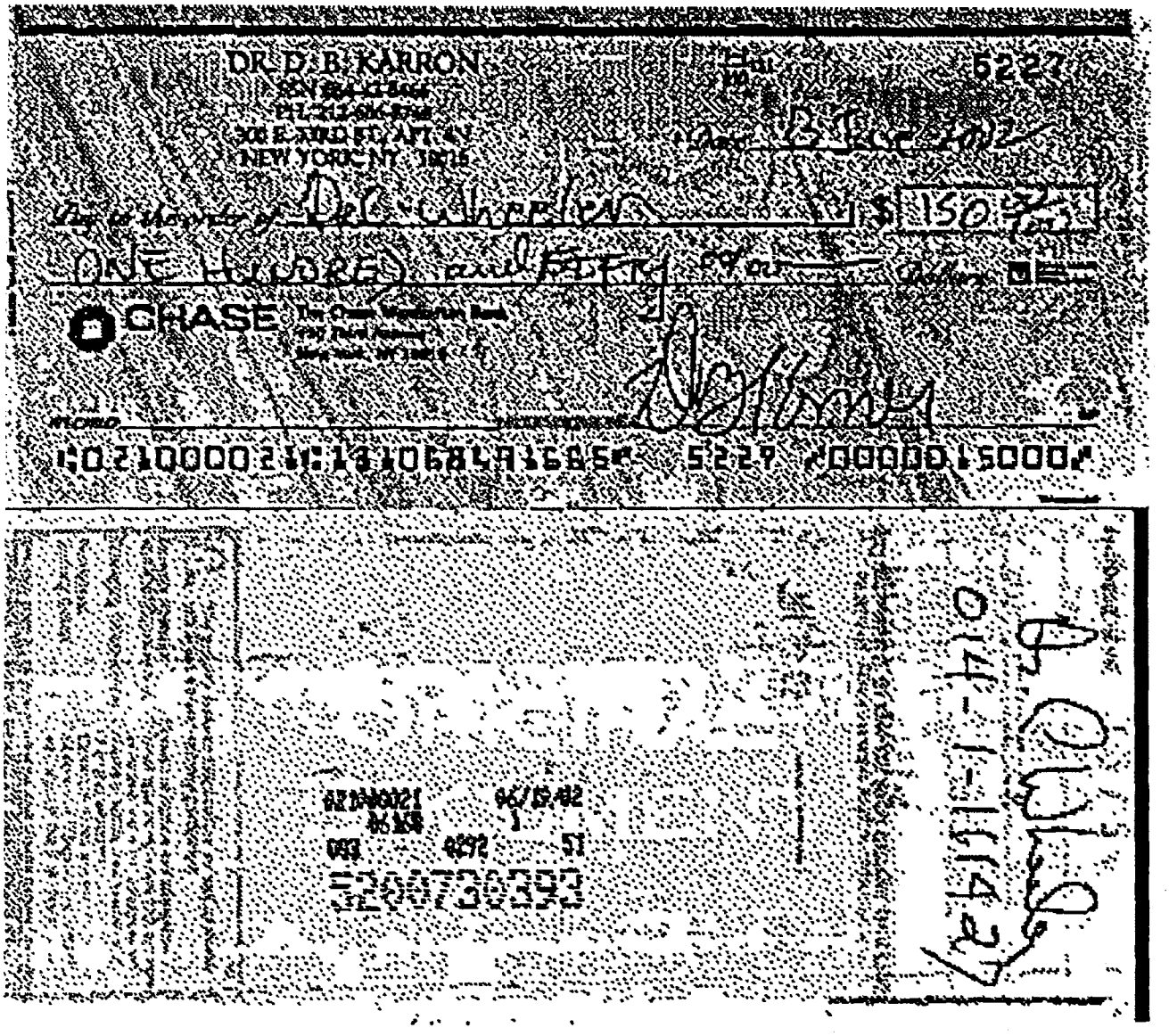


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077696919 Posting date 17-JUN-02

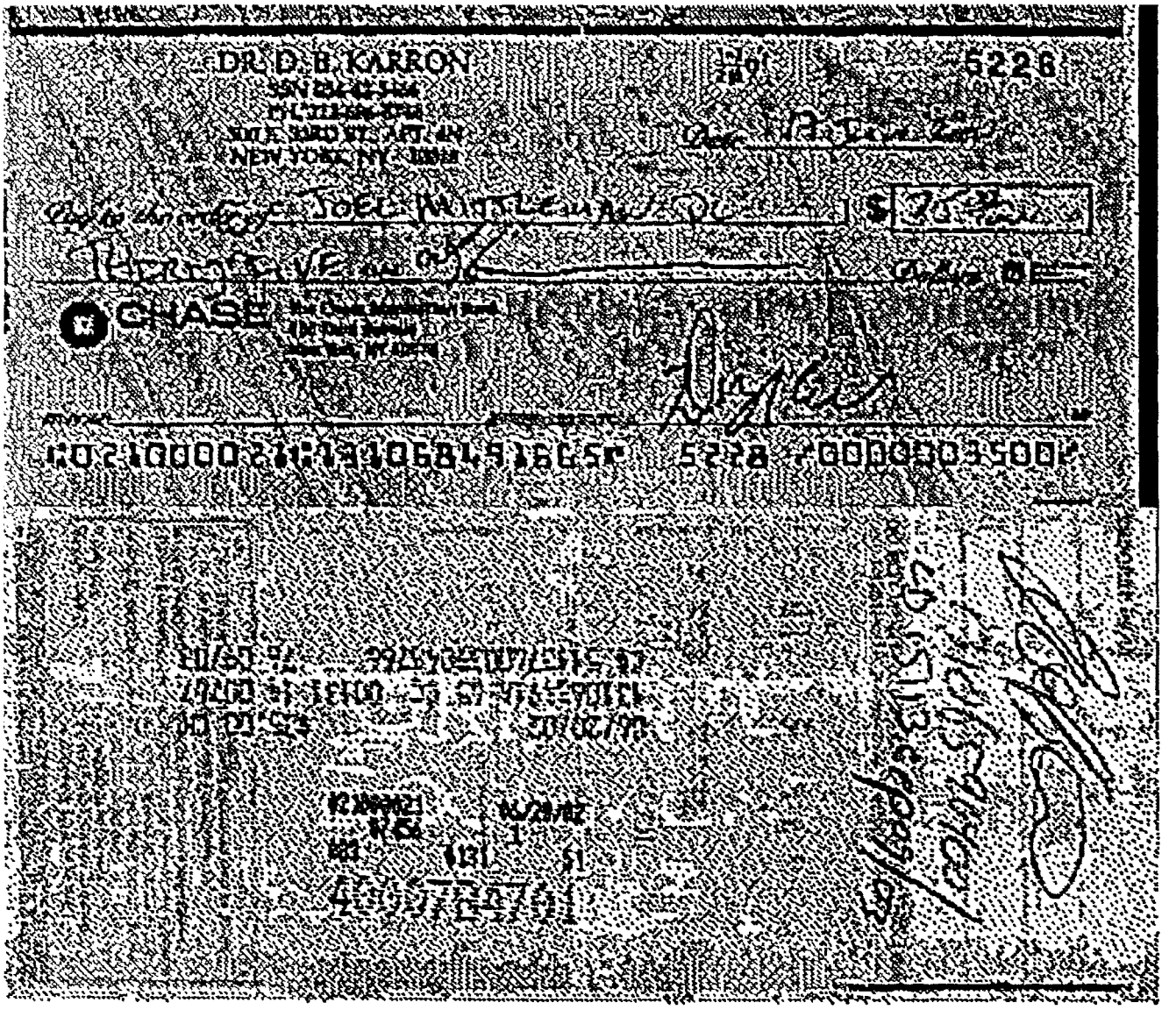




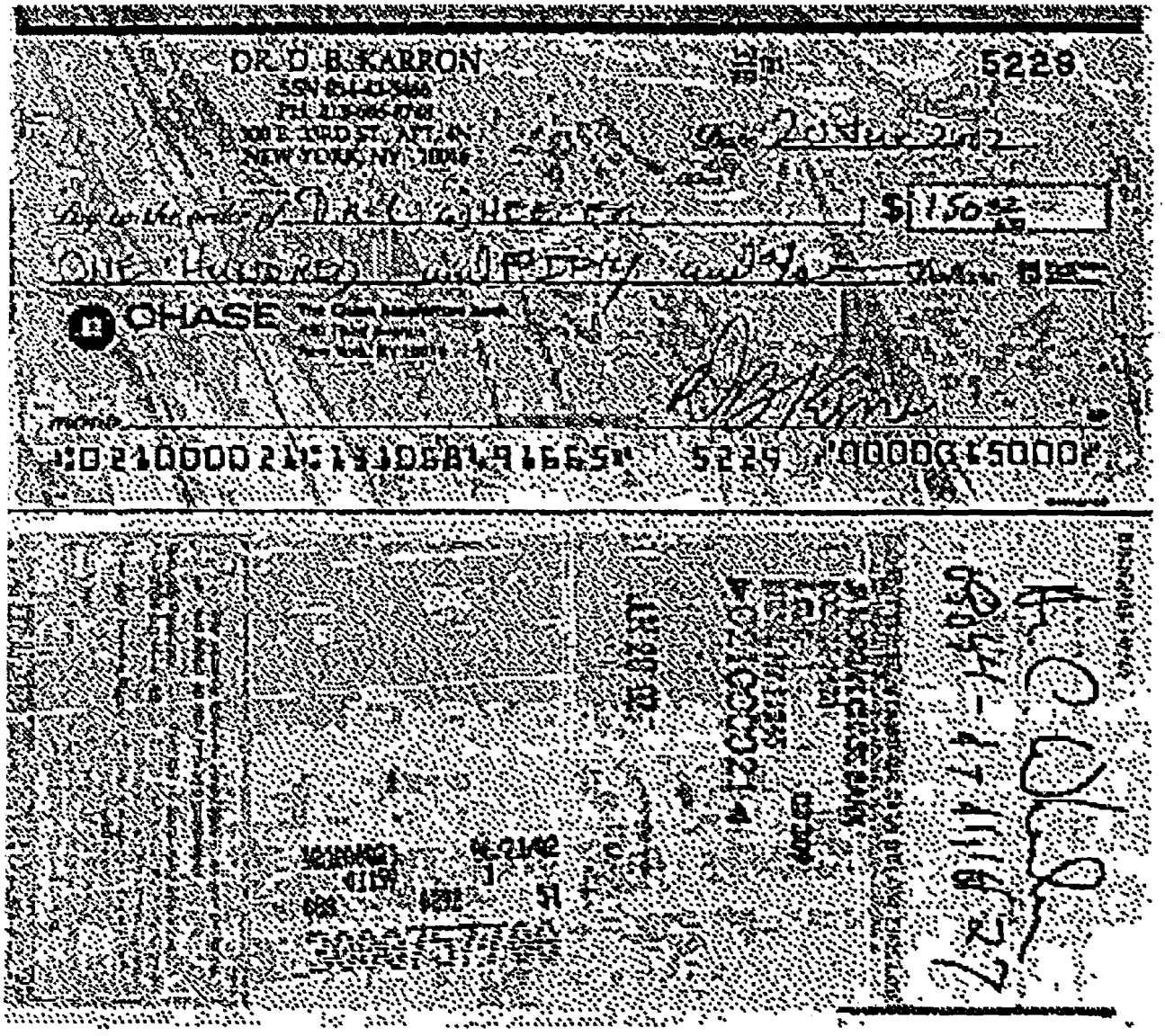
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052730393 Posting date 19-JUN-02



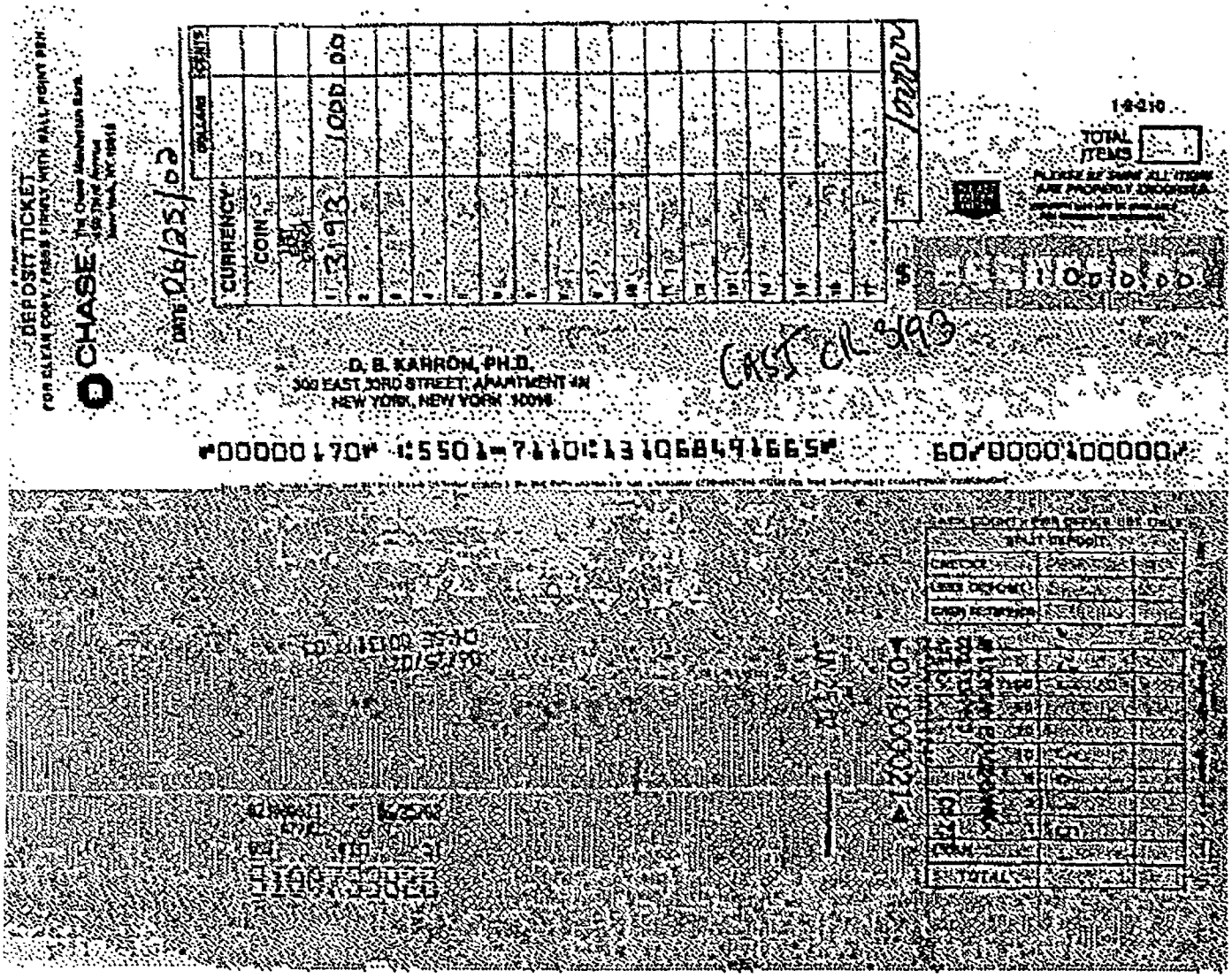
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040784701 Posting date 20-JUN-02



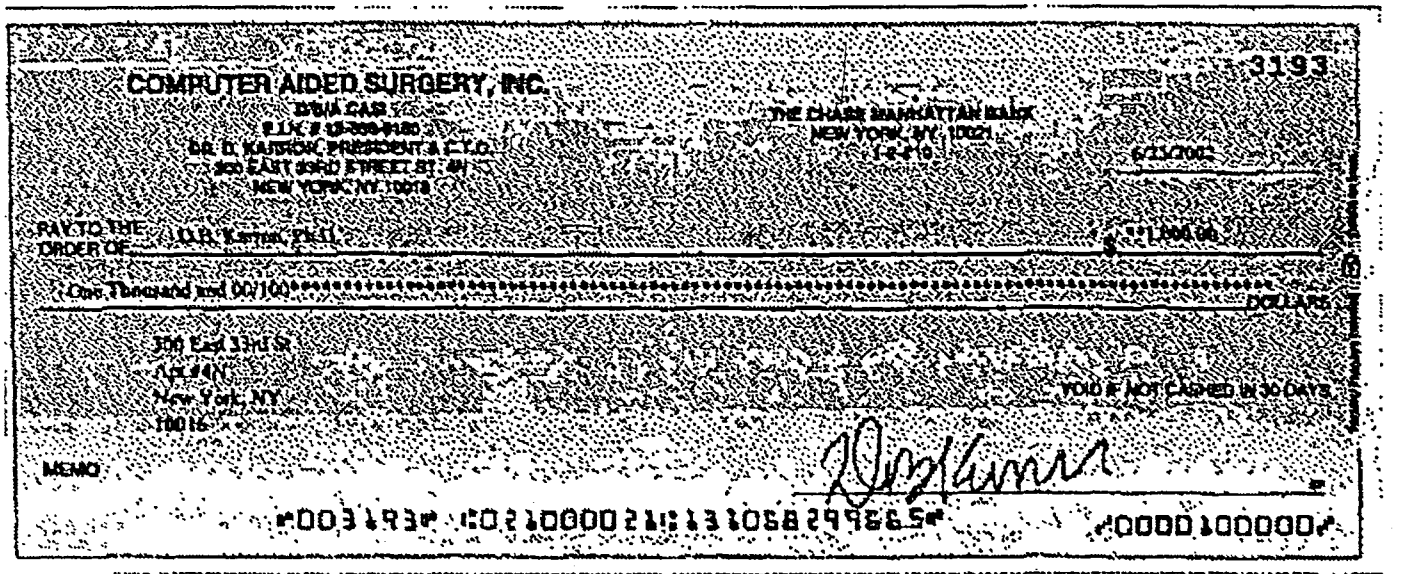
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030757700 Posting date 21-JUN-02



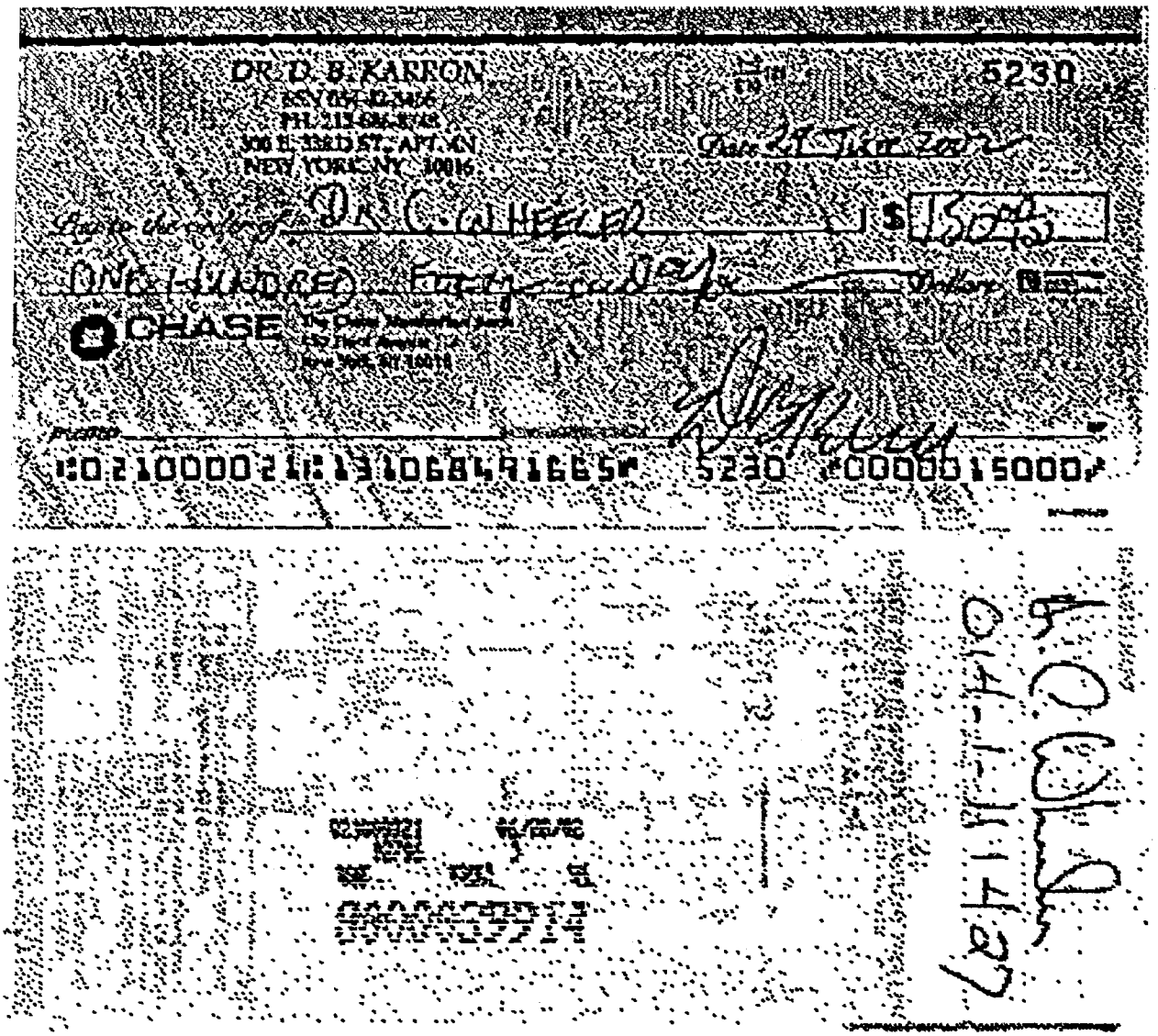
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081733828 Posting date 25-JUN-02



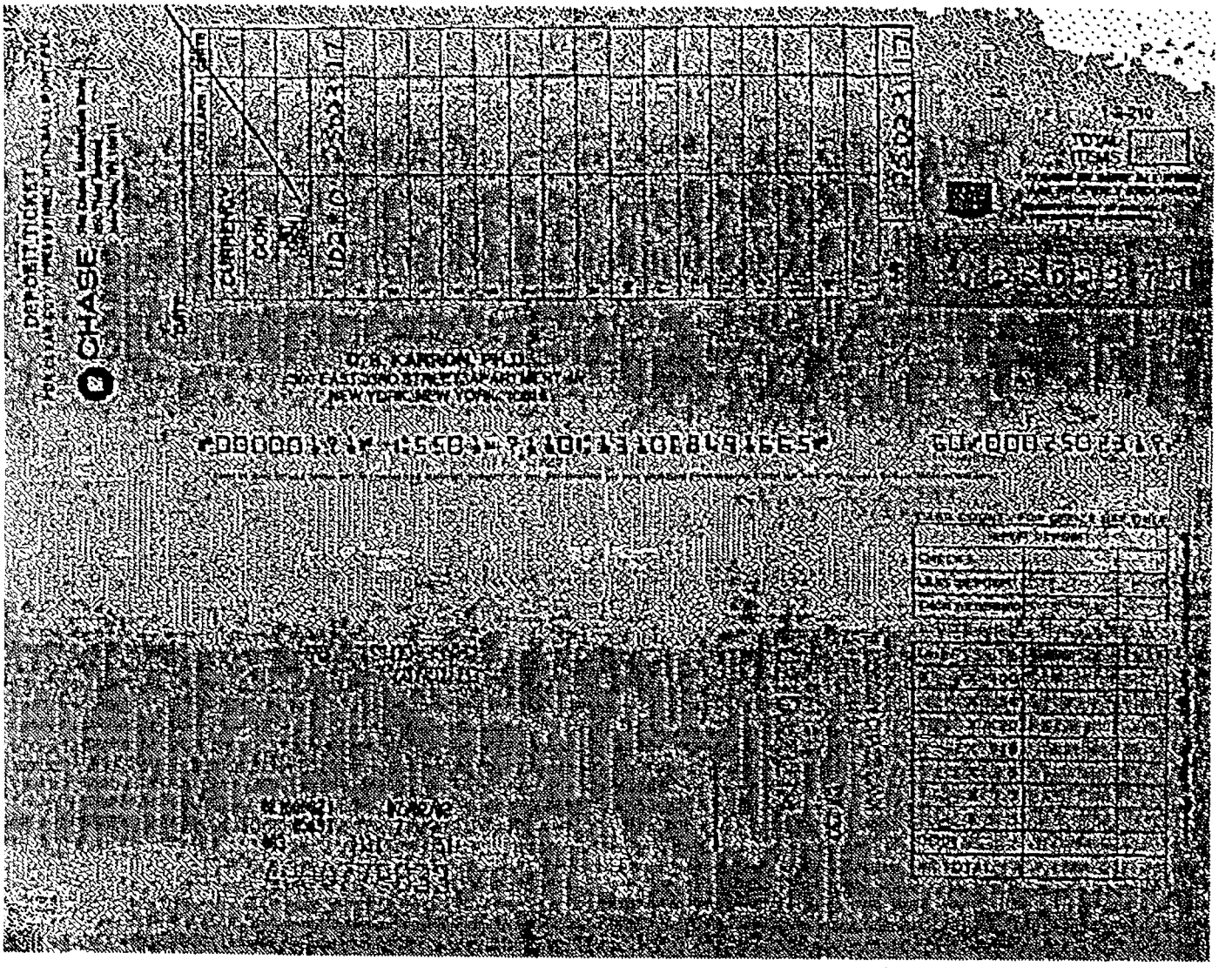
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0081733829 Posting date 25-JUN-02



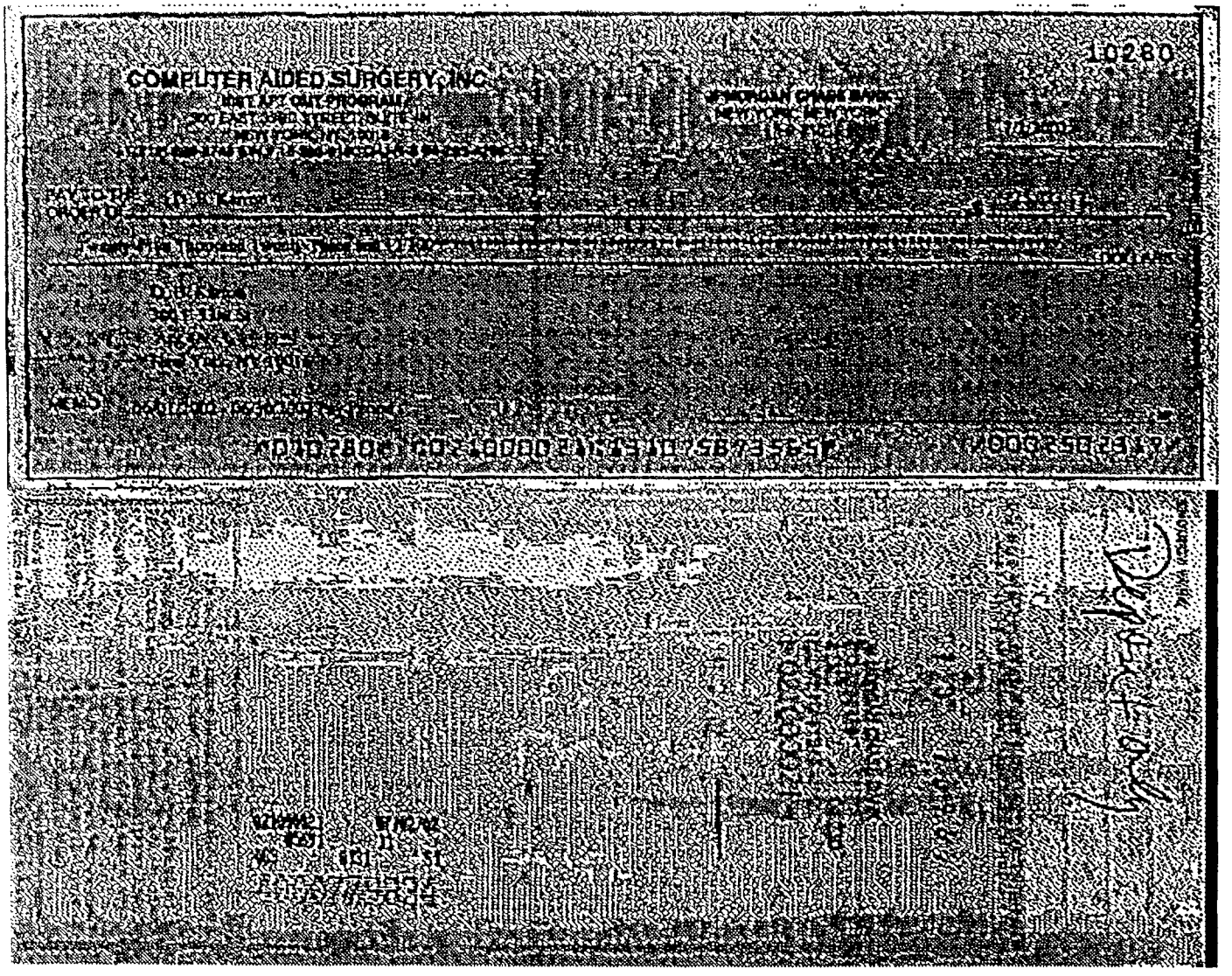
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080039914 Posting date 28-JUN-02



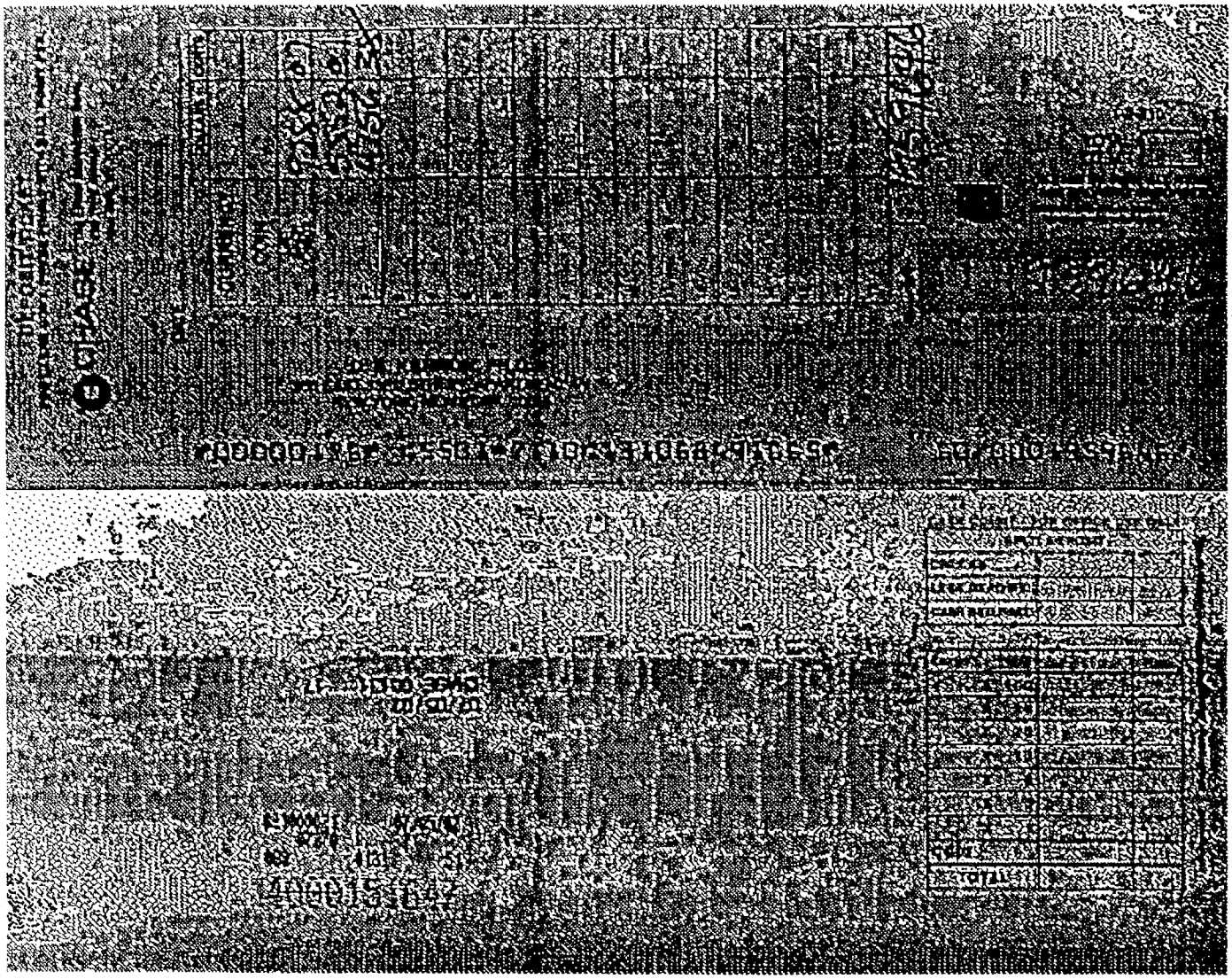
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040779833 Posting date 02-JUL-02



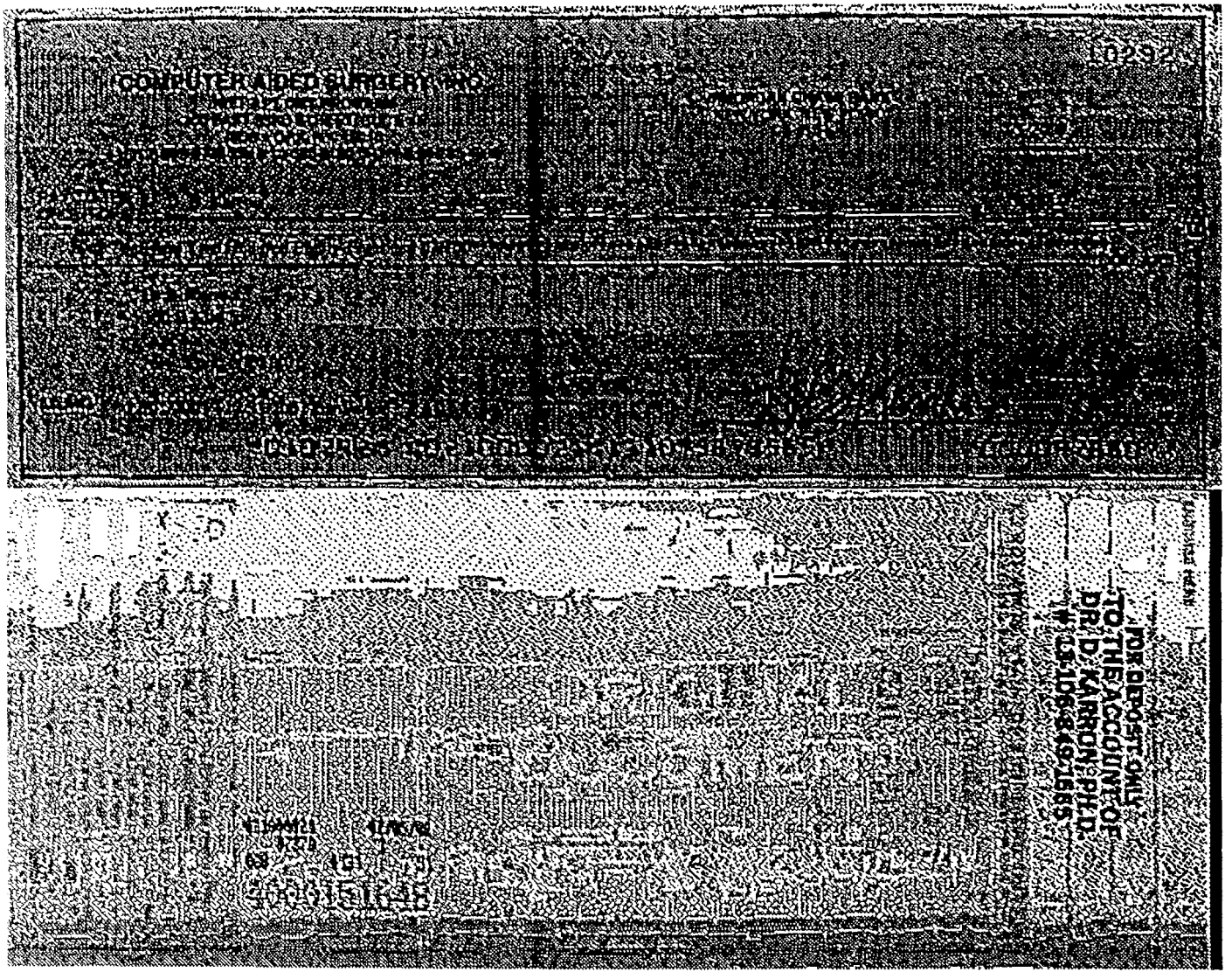
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040779834 Posting date 02-JUL-02



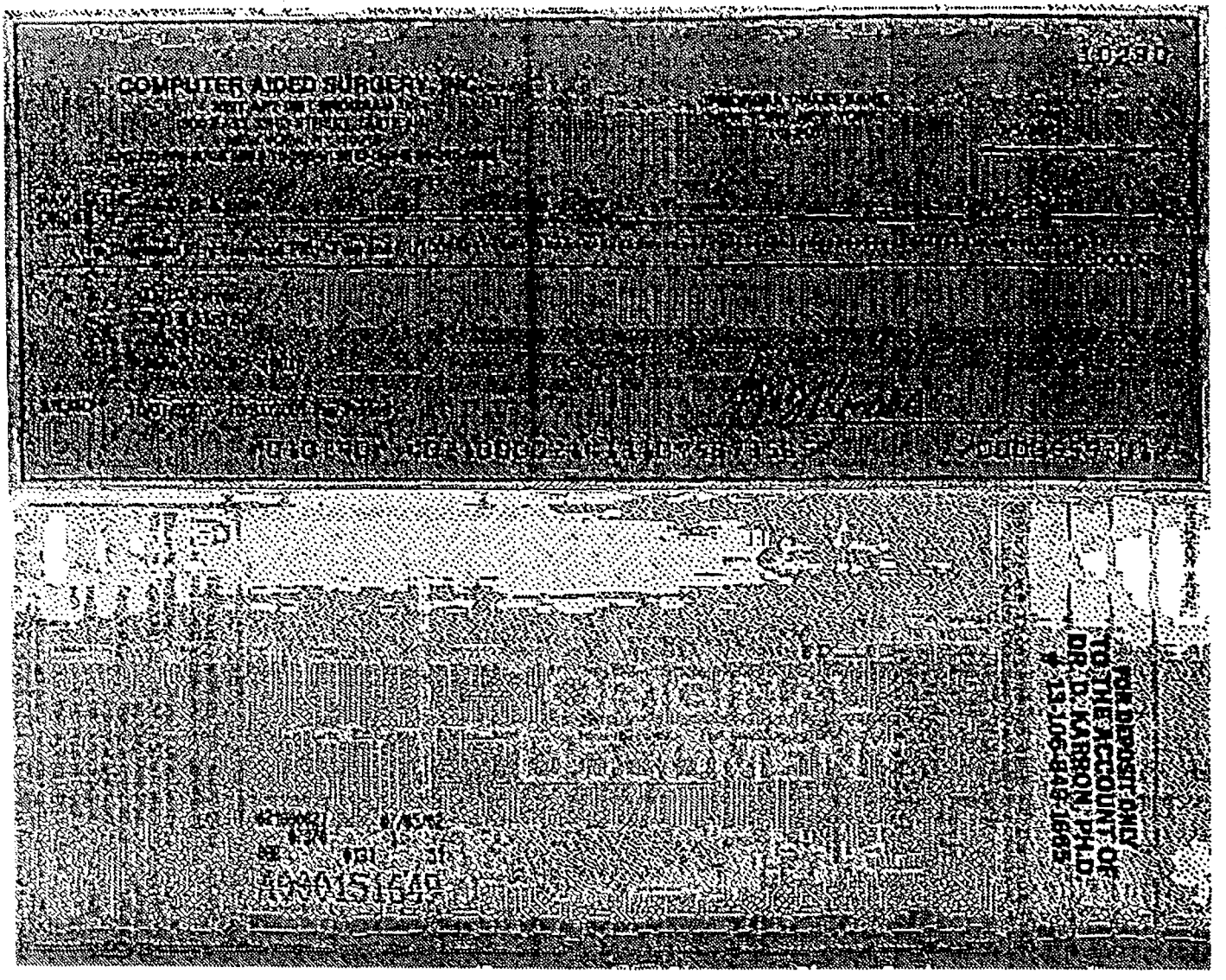
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040151647 Posting date 05-JUL-02



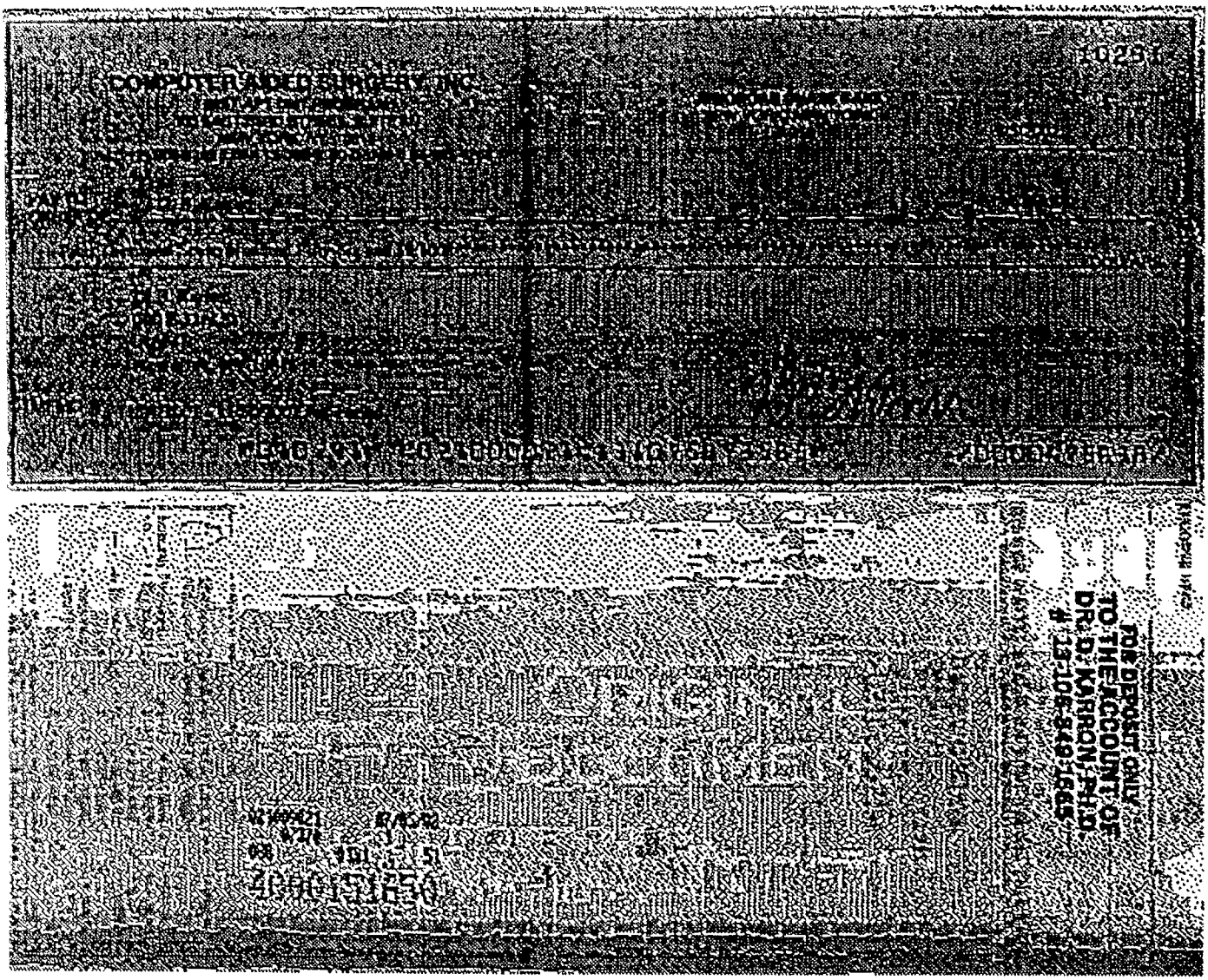
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040151648 Posting date 05-JUL-02



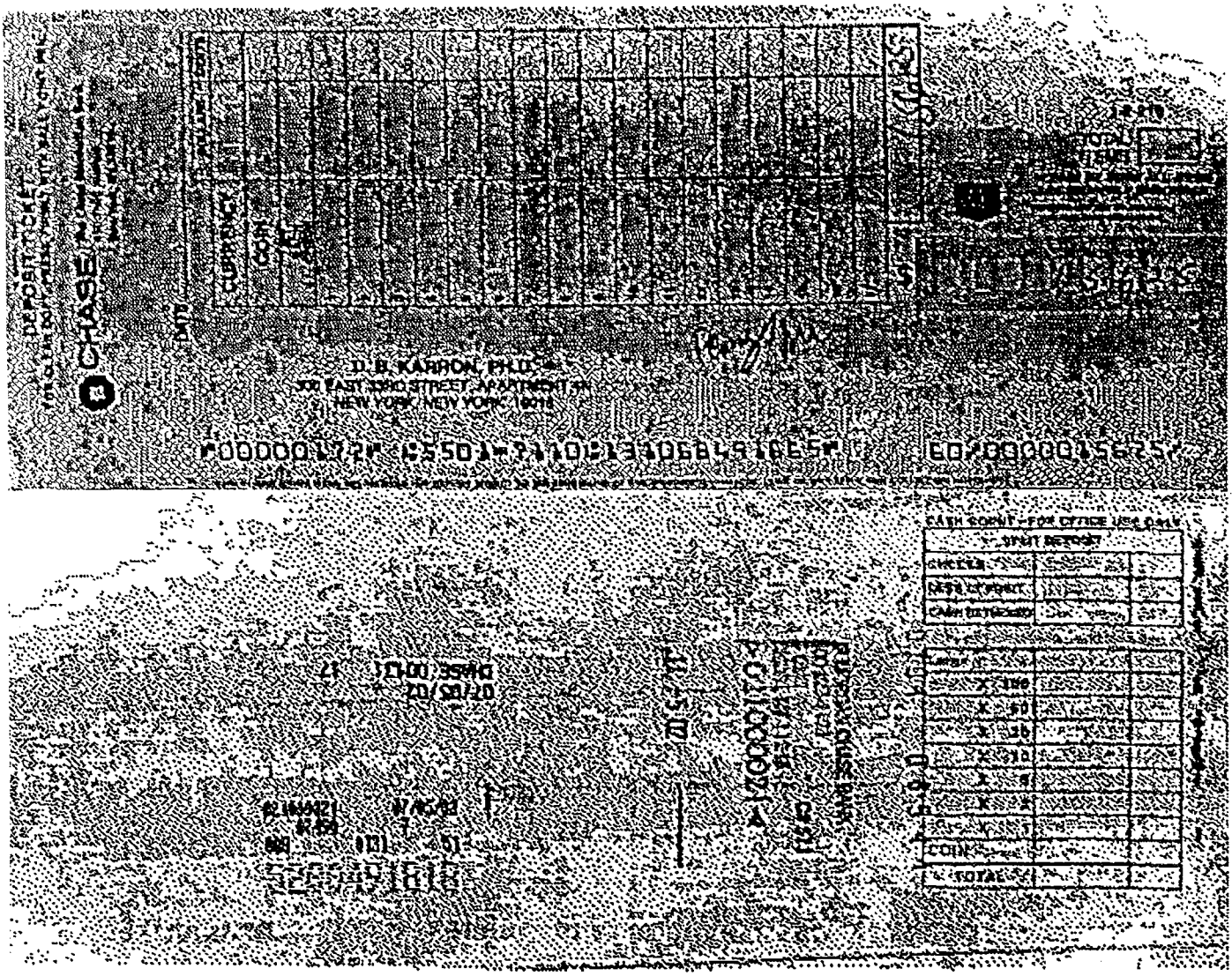
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040151649 Posting date 05-JUL-02



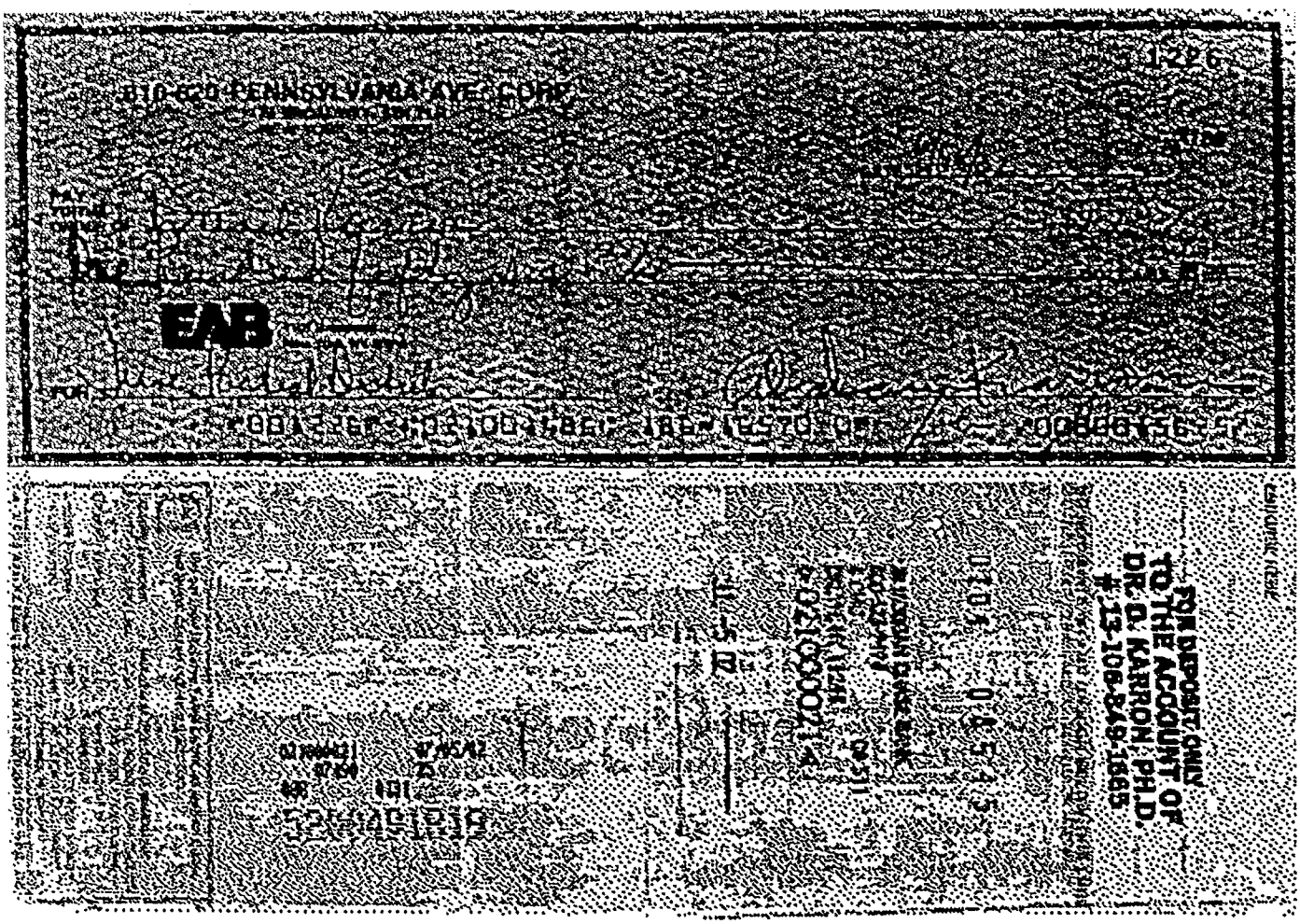
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040151650 Posting date 05-JUL-02



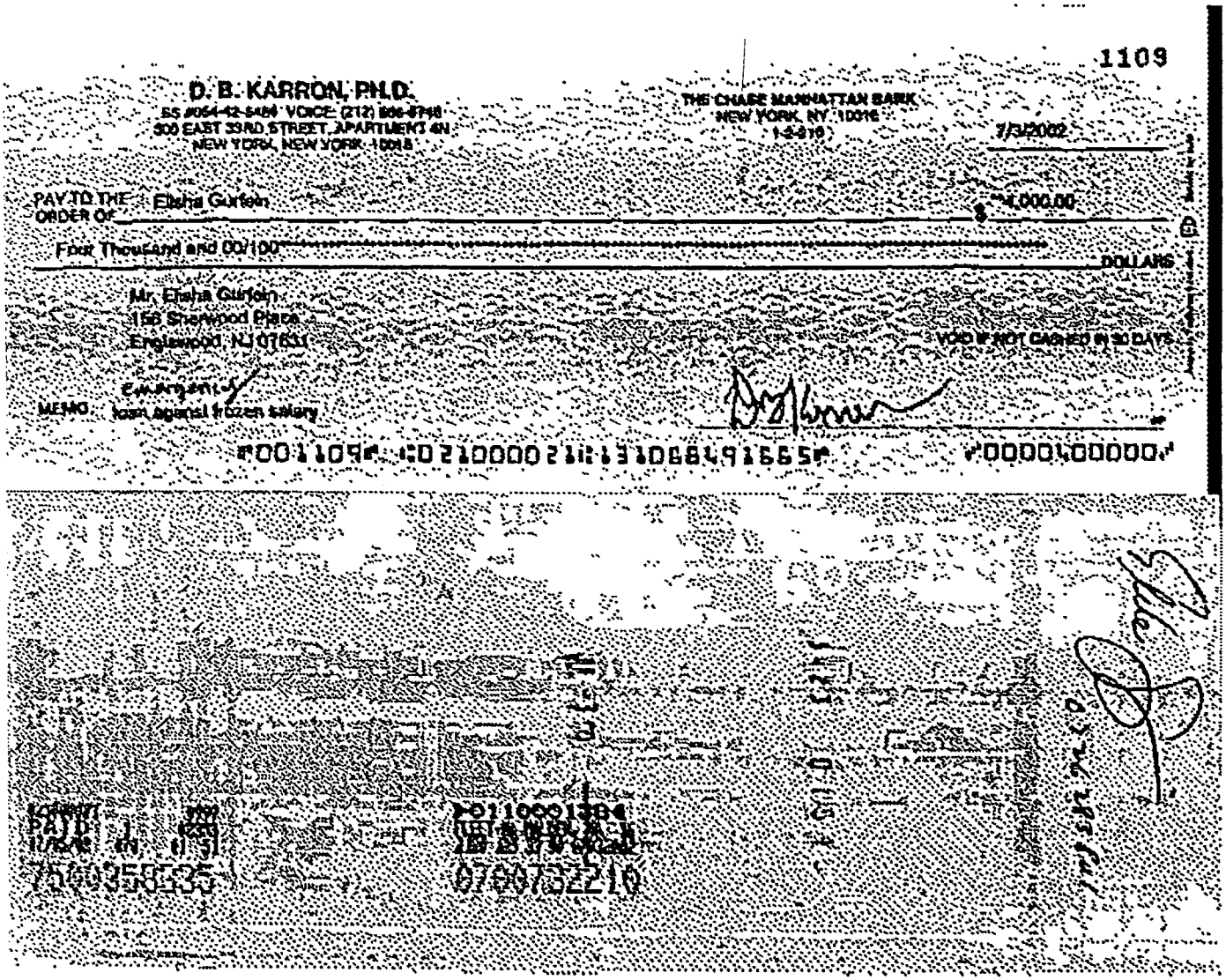
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052491818 Posting date 05-JUL-02



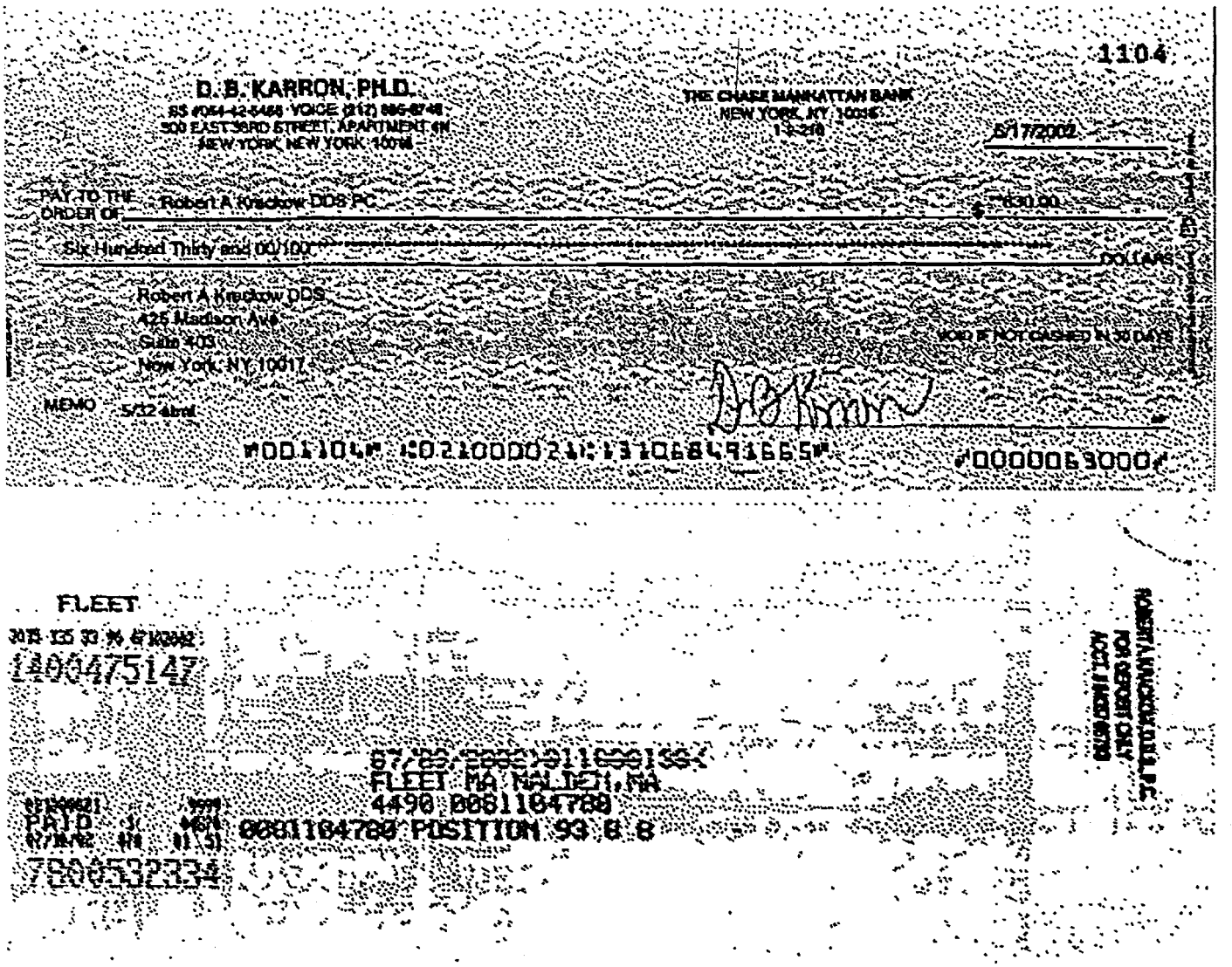
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052491819 Posting date 05-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075358335 Posting date 05-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078532334 Posting date 10-JUL-02



D. B. KARRON, PH.D.
SS #064-42-5468 VOICE: (212) 685-8748
500 EAST 83RD STREET, APARTMENT 9N
NEW YORK, NEW YORK 10028

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-3-210

1104

5/17/2002

PAY TO THE ORDER OF Robert A Kreckow DDS PC $ 630.00

Six Hundred Thirty and 00/100 DOLLARS

Robert A Kreckow DDS
425 Madison Ave
Suite 403
New York, NY 10017

VOID IF NOT CASHED IN 30 DAYS

MEMO 5/32 4bnd

⑈001104⑈ ⑆021000021⑆ 3106849165⑈ ⑈000063000⑈

FLEET

100475147

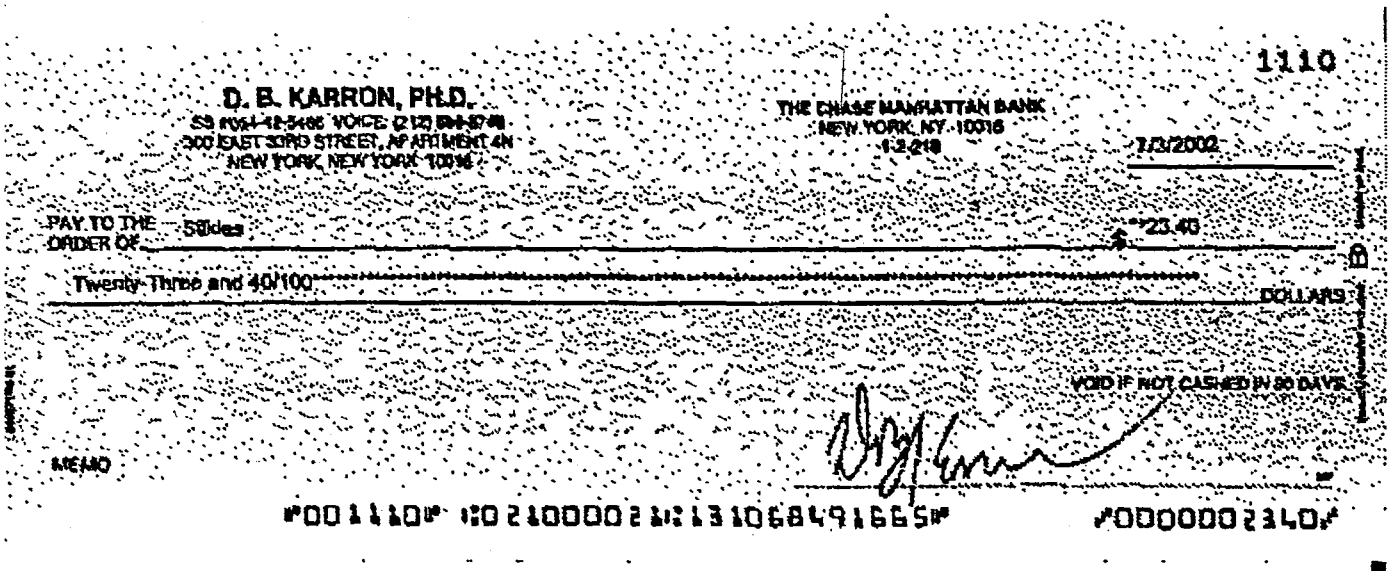
07/09/2002 11:05:51
FLEET MA MALDEN,MA
4490 0081184780

PAID 0081184780 POSITION 93 8 8

78532334

ROBERT A KRECKOW DDS P.C.
FOR DEPOSIT ONLY
ACCT # 0081184780

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012692078 Posting date 10-JUL-02



1110

D. B. KARRON, PH.D.
[illegible] VOICE: (212) [illegible]
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
12-218

7/3/2002

PAY TO THE ORDER OF [illegible]Sides $ **23.40

Twenty-Three and 40/100 DOLLARS

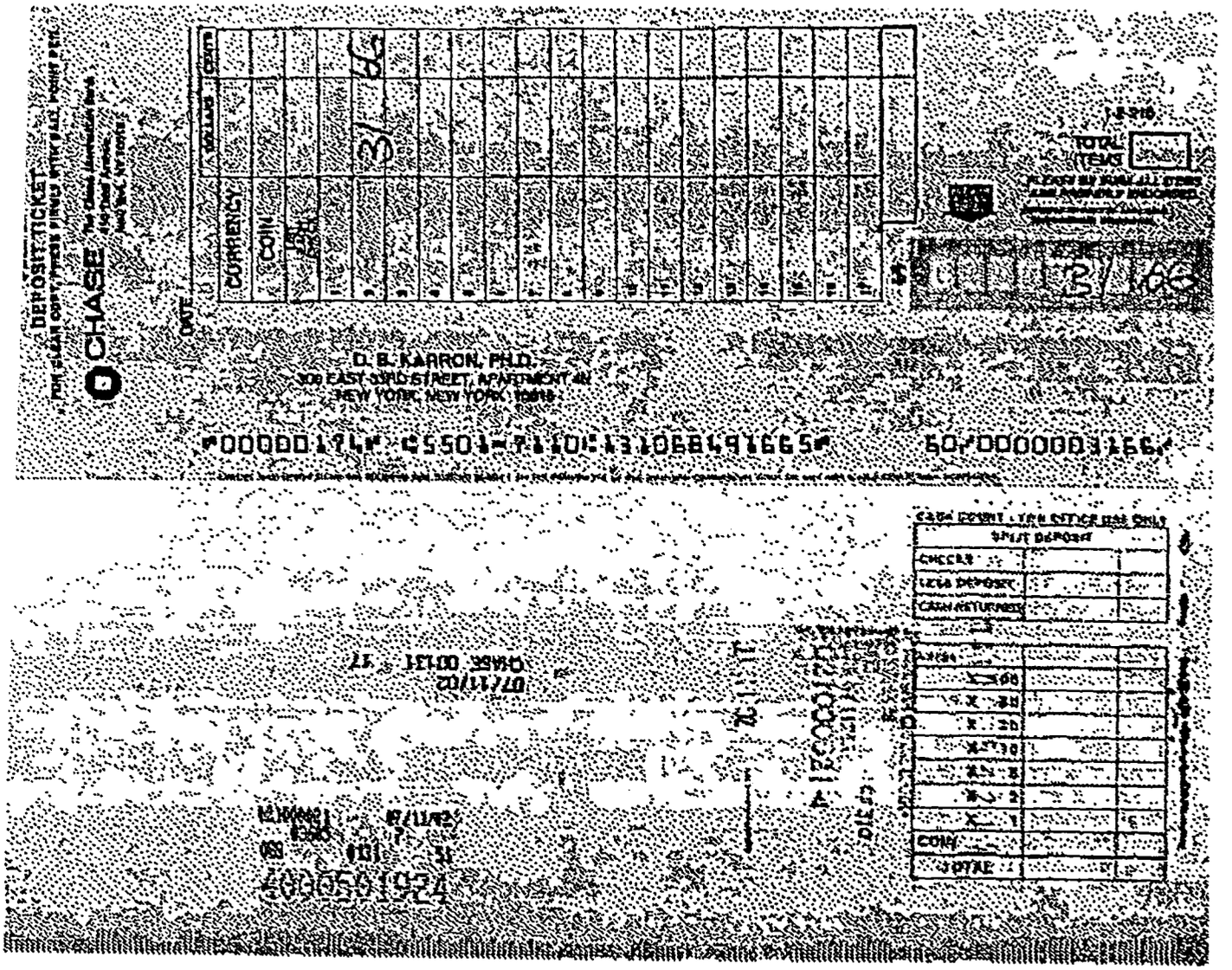
VOID IF NOT CASHED IN 90 DAYS

MEMO

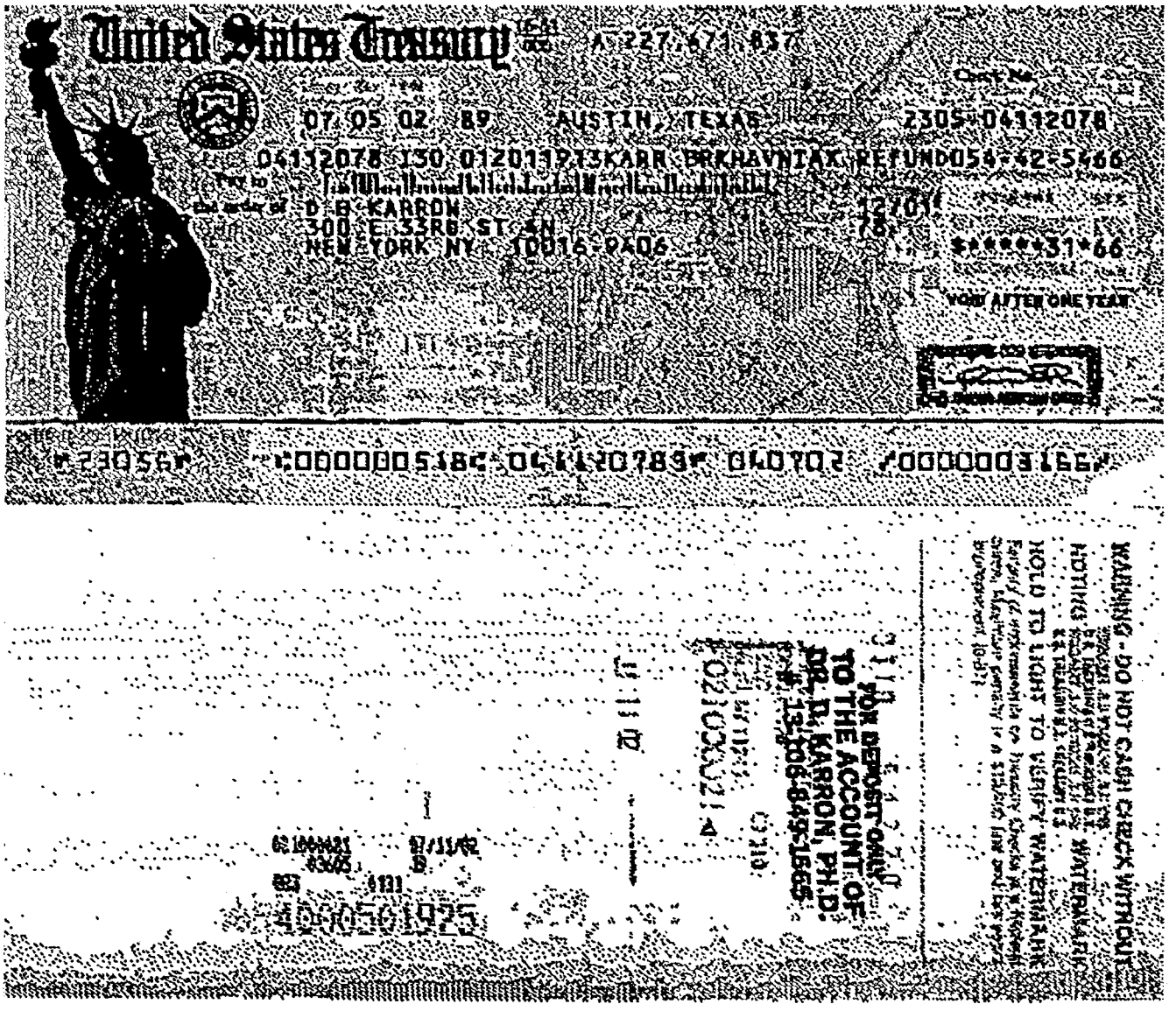
⑈001110⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈0000234⑈

6594 [illegible] 0975437999 071032
H.C.A. 2830[illegible]2041 FUNB PHILA>631281467<

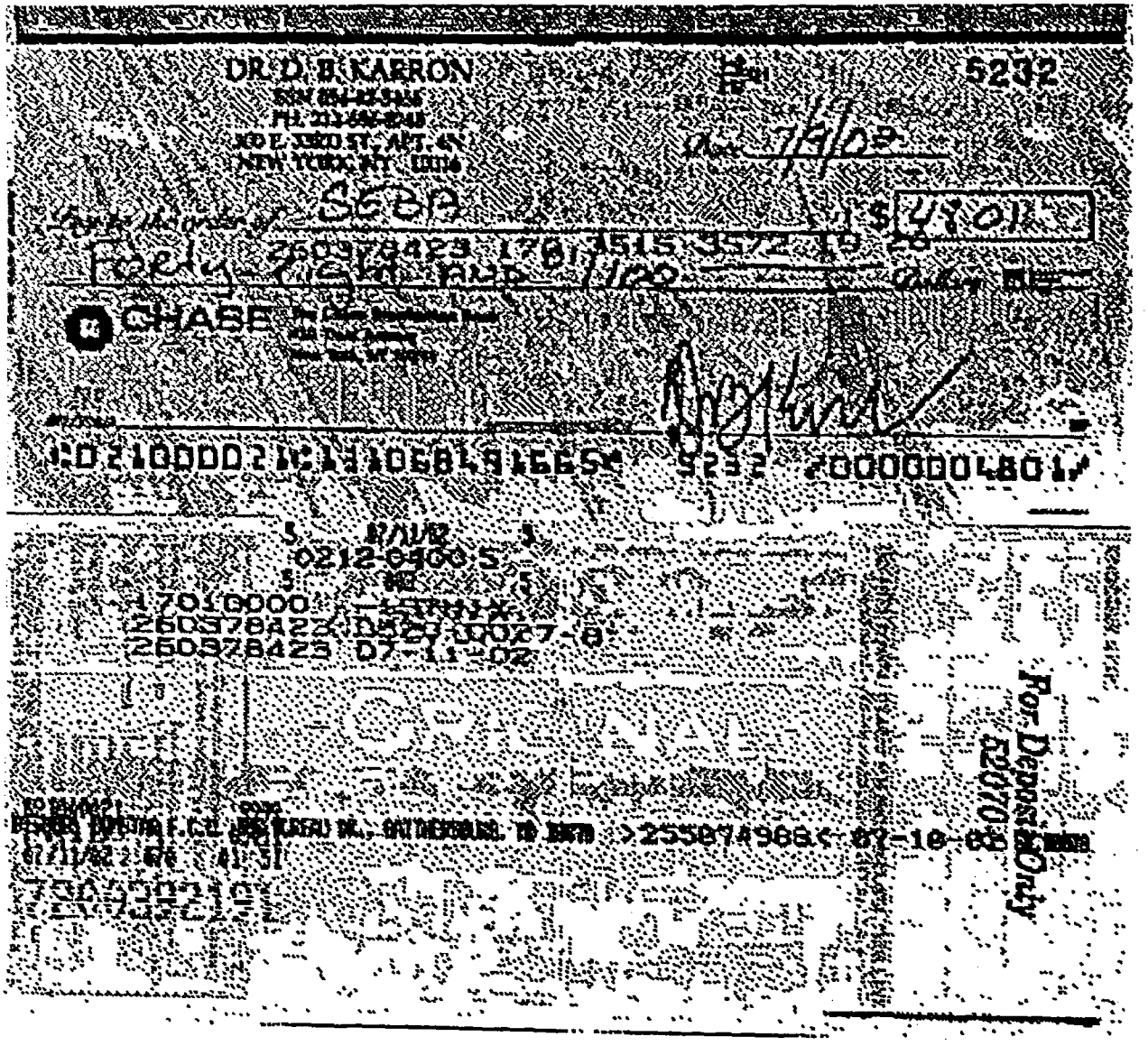
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040501924 Posting date 11-JUL-02



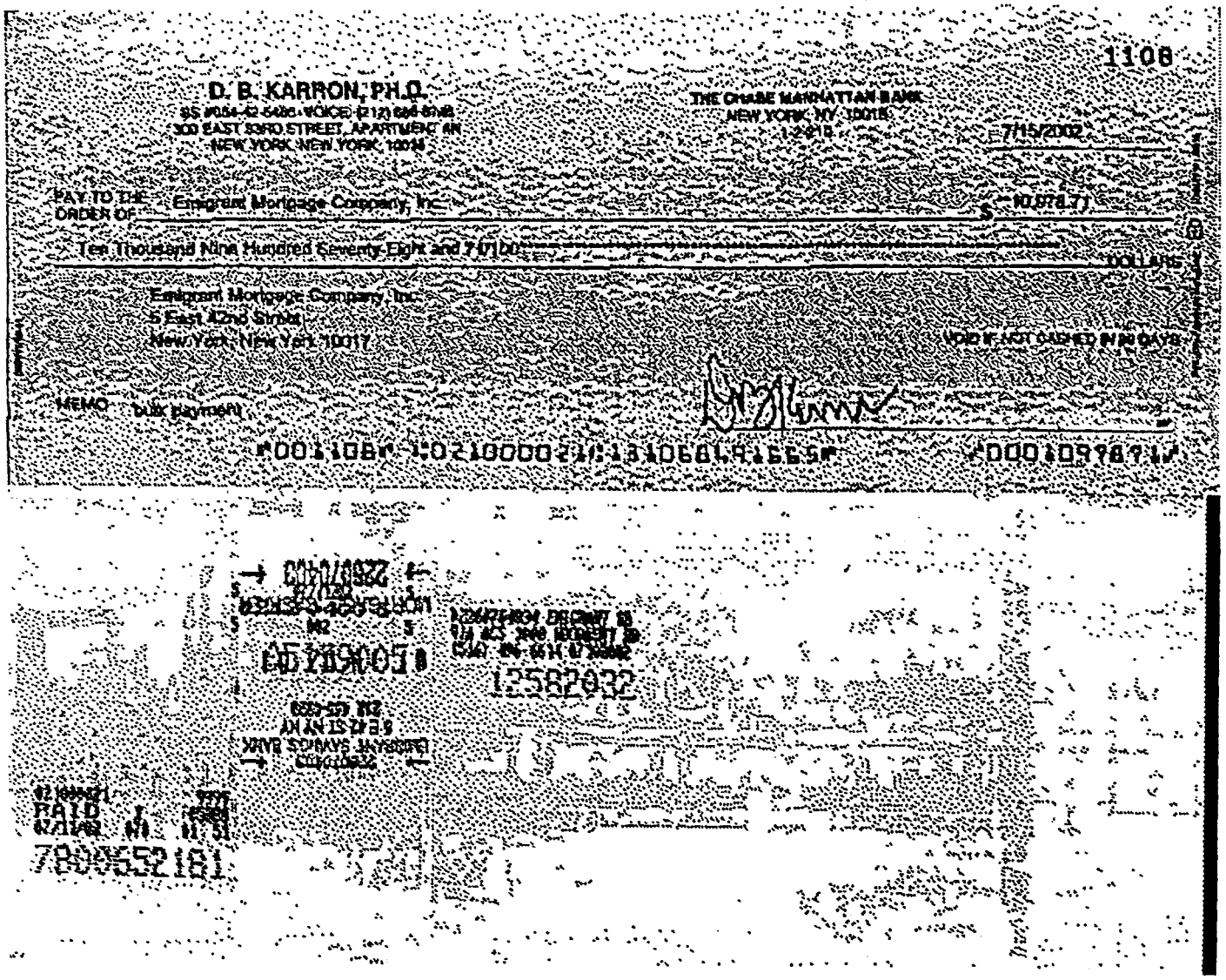
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040501925 Posting date 11-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072392191 Posting date 11-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0078652181 Posting date 11-JUL-02



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 19

Looking for a great rate on a CD?

Check out our rates on the 24-and 36-month CDs.

Open one today and enjoy the safety of FDIC insurance and a guaranteed rate of return.

See a branch representative or call 1-800-CHASE24.

Small business owners can use their Chase CD to help qualify for BusinessPlus!

With BusinessPlus, you are recognized and rewarded for your total Chase relationship, both business and personal. Here's what you'll get:

1) A Relationship Manager dedicated to help you meet your financial needs.
2) Next Day Deposit Service, so your local check deposits clear the very next business day*.
3) Better rates on savings and business loans.
4) No annual fee on Business Revolving Credit and Business Credit Checking Line†.

Plus you get all of the exclusive benefits of Select Banking®, Chase's premier relationship, with no monthly maintenance or transaction charges.

Get BusinessPlus today. Speak to a Small Business Representative or call 1-877-686-6531.

* Eligibility requirements apply. Ask for details.
† Available only for Premium BusinessPlus customers.

THE SMALL BUSINESS TEAM AT CHASE℠

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Summary of Accounts

Deposit Accounts

Checking and Savings	Account Number	Opening Balance	Ending Balance
Select Checking W/Interest	131-0684916-65	$ 2,145.21	$ 34,020.83
Select High Yield Savings	131-6062954-01	$ 5,014.87	$ 2,016.50
Total		**$ 7,160.08**	**$ 36,037.33**

Credit Accounts

	Account Number	As of	Available Credit	Balance Owed
Overdraft Line Of Credit	7671-1310-1117-9120	08/12	$ 2,035.00	$ 2,465.00
Total			**$ 2,035.00**	**$ 2,465.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

Upgrade to the Chase Banking Card with Leisure Rewards(SM)...

...and your everyday errands can earn you Leisure Rewards points! The CHASE BANKING CARD with LEISURE REWARDS lets you earn points for everyday purchases. Earn points on everything from monthly bill payments to Internet purchases--it's easy, just pay with your Card. And redeeming your points is the best part--choose from exciting rewards like spa certificates, airline tickets or golf lessons.

Upgrade today and you'll receive up to 1,000 bonus points. Call 1-800-CHASE24, or in Texas, call 1-877-CHASE BANK.

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 2,145.21	Average Balance	$ 2,663.62
Deposits and Credits	$ 56,323.47	Interest Earned for 32 Day(s)	$ 0.83
Checks, Withdrawals and Debits	$ 24,447.85	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 34,020.83**	Interest Credited in 2002	$ 5.47
		Interest Rate(s):	07/12 to 08/12 at 0.35%

Deposits and Credits

Date	Description	Amount
07/11	Check Reversal # 1108	$ 10,978.71
07/15	Deposit	$ 2,000.00
07/16	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,515.52
07/17	Online Bnkg Trnsf Fr Sav # 131-6062954-01 000235	$ 3,000.00
07/18	Deposit	$ 5.21
07/23	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 666.05
07/29	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 239.98
07/30	Deposit	$ 1,200.00
07/30	Deposit	$ 156.25
08/02	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 218.26
08/05	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,399.43
08/06	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 462.50
08/08	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	*$ 380.73*
08/09	Deposit	$ 4,000.00

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select Checking W/Interest

131-0684916-65

DR D B KARRON

(continued)

Deposits and Credits

Date	Description	Amount
08/09	Deposit	$ 100.00
08/12	Mbna America Direct Dep 081202	$ 30,000.00
08/12	Interest Credit	$ 0.83
Total		**$ 56,323.47**

Withdrawals and Debits

Date	Description	Amount
07/10	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 5,000.00
07/12	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
07/17	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 1,515.52
07/19	ATM Payment To M/C # 5263-2710-0928-1872 On 07/19 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008207	$ 100.00
07/19	ATM Withdrawal On 07/19 450 Third Ave, NY, NY (00131/02) Card # 5113 7900 3276 7377; Serial # 008208	$ 80.00
07/29	Cbt/Pulse ATM Withdrawal On 07/28 55 3Rd Avenue , New York , NY Card # 5113 7900 3276 7377; Serial # 006705	$ 80.99
07/31	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 906.03
Total		**$ 7,712.54**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1103	07/12	$ 100.00	1114	07/25	$ 8.99	5236	07/19	$ 150.00
1105*	08/06	$ 262.50	1117*	08/08	$ 380.73	5237	07/29	$ 150.00
1106	08/06	$ 200.00	1118	08/05	$ 152.76	5238	07/23	$ 750.00
1107	07/16	$ 380.73	1119	08/05	$ 1,176.67	5239	08/05	$ 70.00
1111*	07/22	$ 75.74	5233*	07/12	$ 150.00	5240	08/09	$ 80.00
1112	07/19	$ 950.00	5234	07/16	$ 10,978.71			
1113	08/02	$ 668.48	5235	07/19	$ 50.00			

Total (19 checks) **$ 16,735.31**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
07/12	$ 7,843.92	07/22	$ 83.95	08/02	$ 0.00
07/15	$ 9,843.92	07/23	$ 0.00	08/05	$ 0.00
07/16	$ 0.00	07/25	$ 8.99-	08/06	$ 0.00
07/17	$ 1,484.48	07/29	$ 0.00	08/08	$ 0.00
07/18	$ 1,489.69	07/30	$ 1,356.25	08/09	$ 4,020.00
07/19	$ 159.69	07/31	$ 450.22	08/12	$ 34,020.83

131-00131-B008-00131- -002-1-01-0013-10 - -SY

Primary Account Number: 131-0684916-65

Select High Yield Savings

131-6062954-01

DANIEL KARRON

Summary

Opening Balance	$ 5,014.87	Average Balance	$ 2,483.81
Deposits and Credits	$ 1.63	Interest Earned for 32 Day(s)	$ 1.63
Checks, Withdrawals and Debits	$ 3,000.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 2,016.50**	Interest Credited in 2002	$ 15.36
		Interest Rate(s):	07/12 to 08/12 at 0.75%

Deposits and Credits

Date	*Description*	*Amount*
08/12	Interest Credit	$ 1.63
Total		**$ 1.63**

Withdrawals and Debits

Date	*Description*	*Amount*
07/17	Online Bnkg Trnsf To Chk # 131-0684916-65 000235	$ 3,000.00
Total		**$ 3,000.00**

Daily Balances

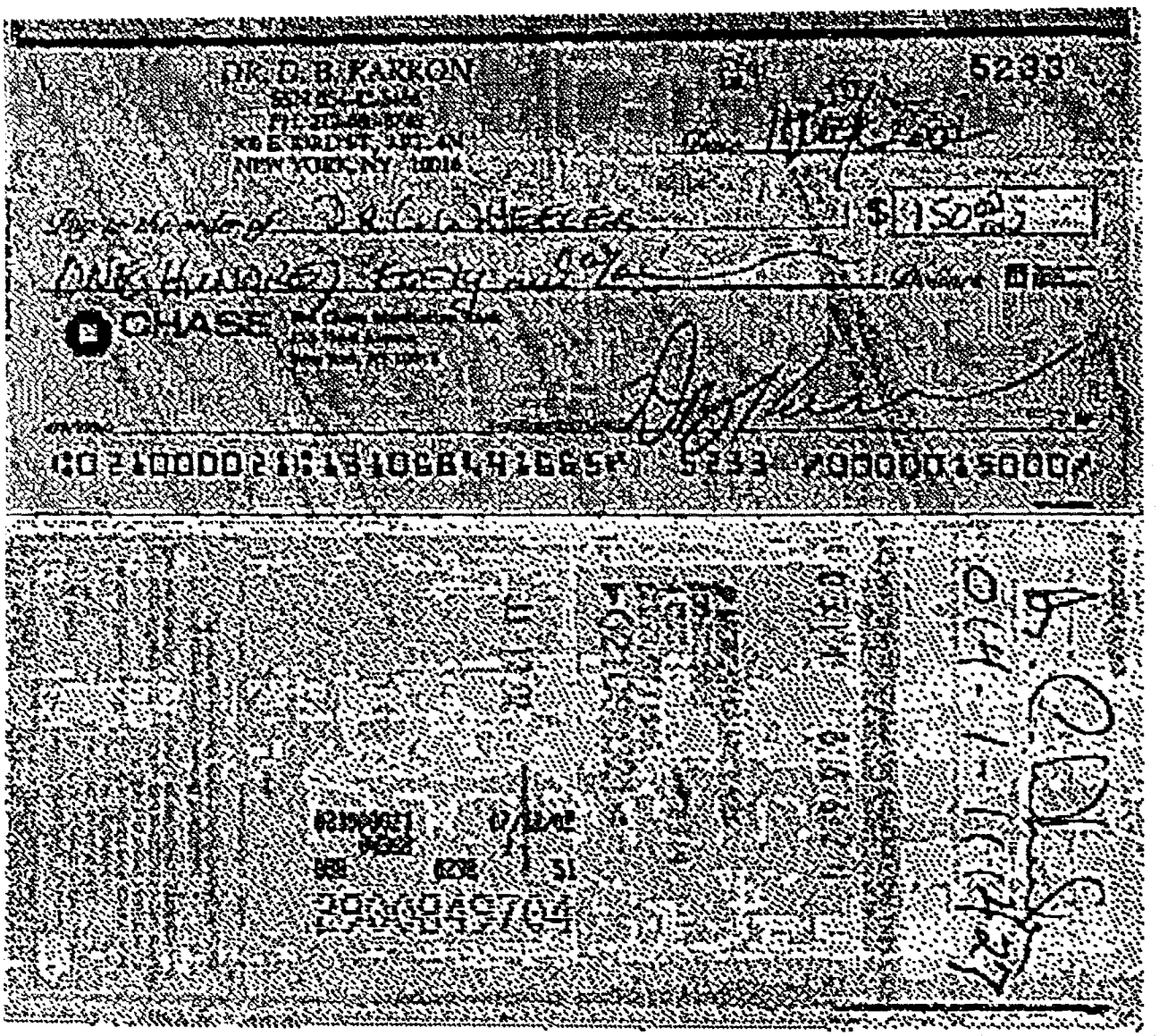
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
07/17	$ 2,014.87	08/12	$ 2,016.50		

Monthly Fee

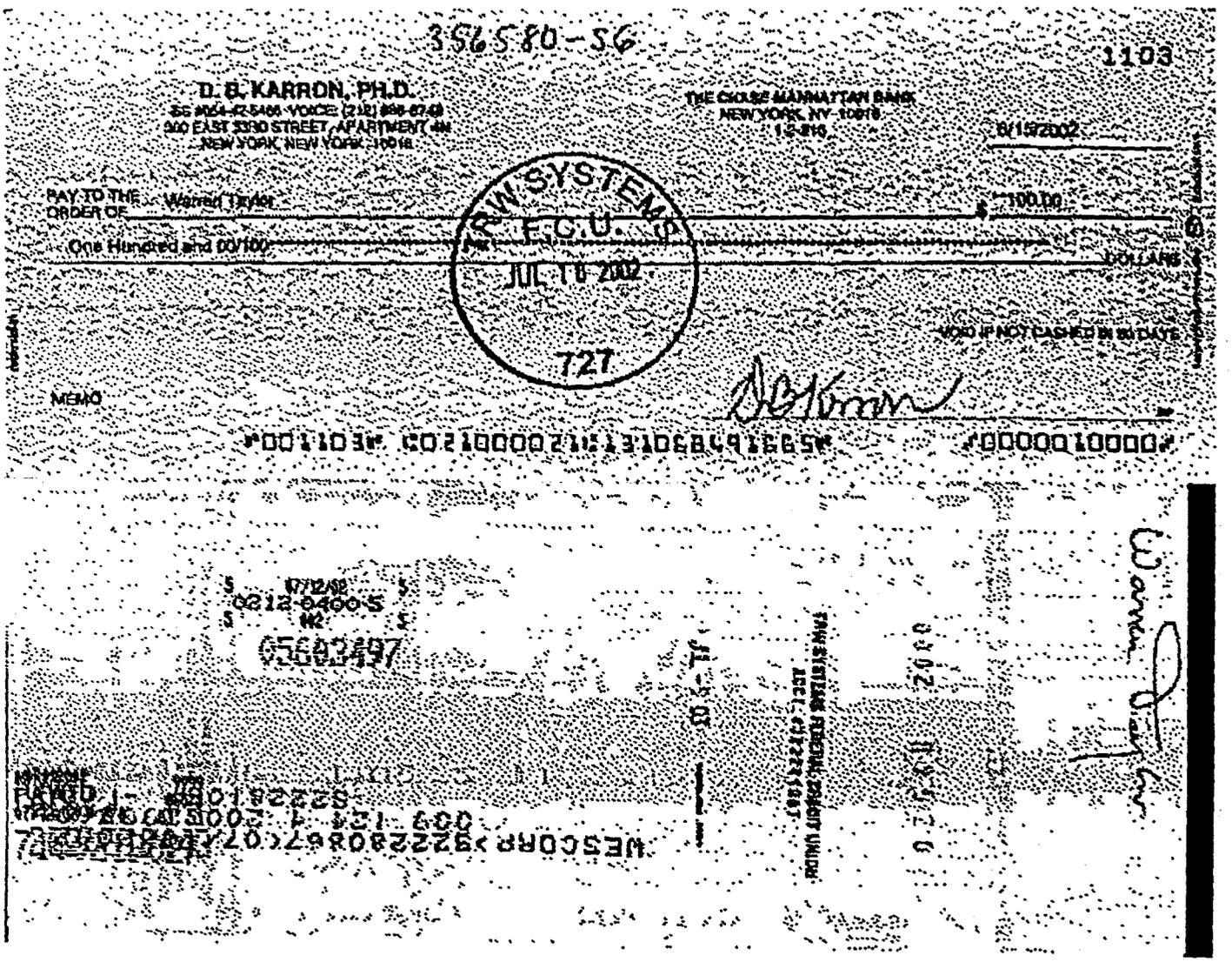
A $30.00 fee was deducted from your account on 07/12 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $7,612.43. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

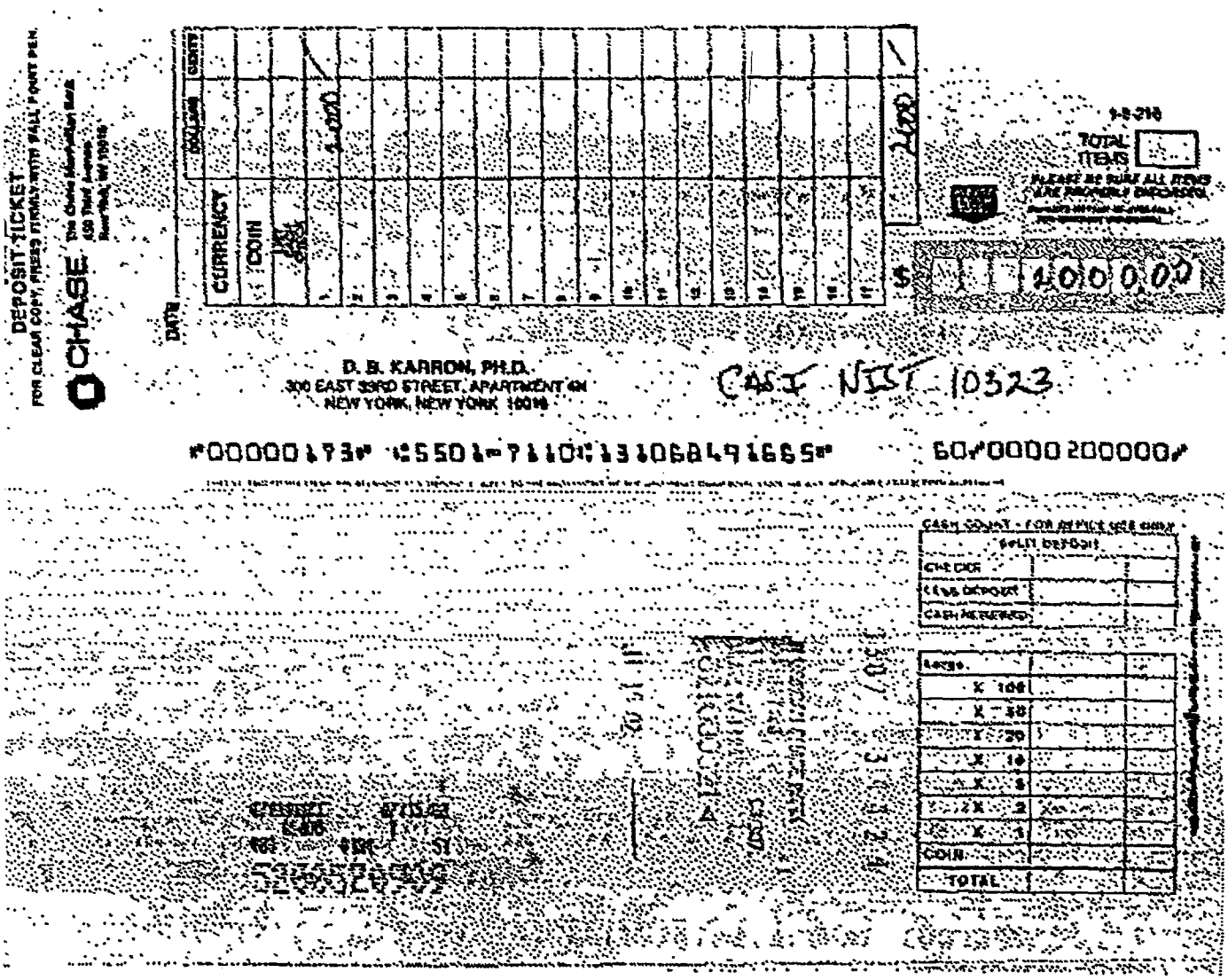
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029849704 Posting date 12-JUL-02



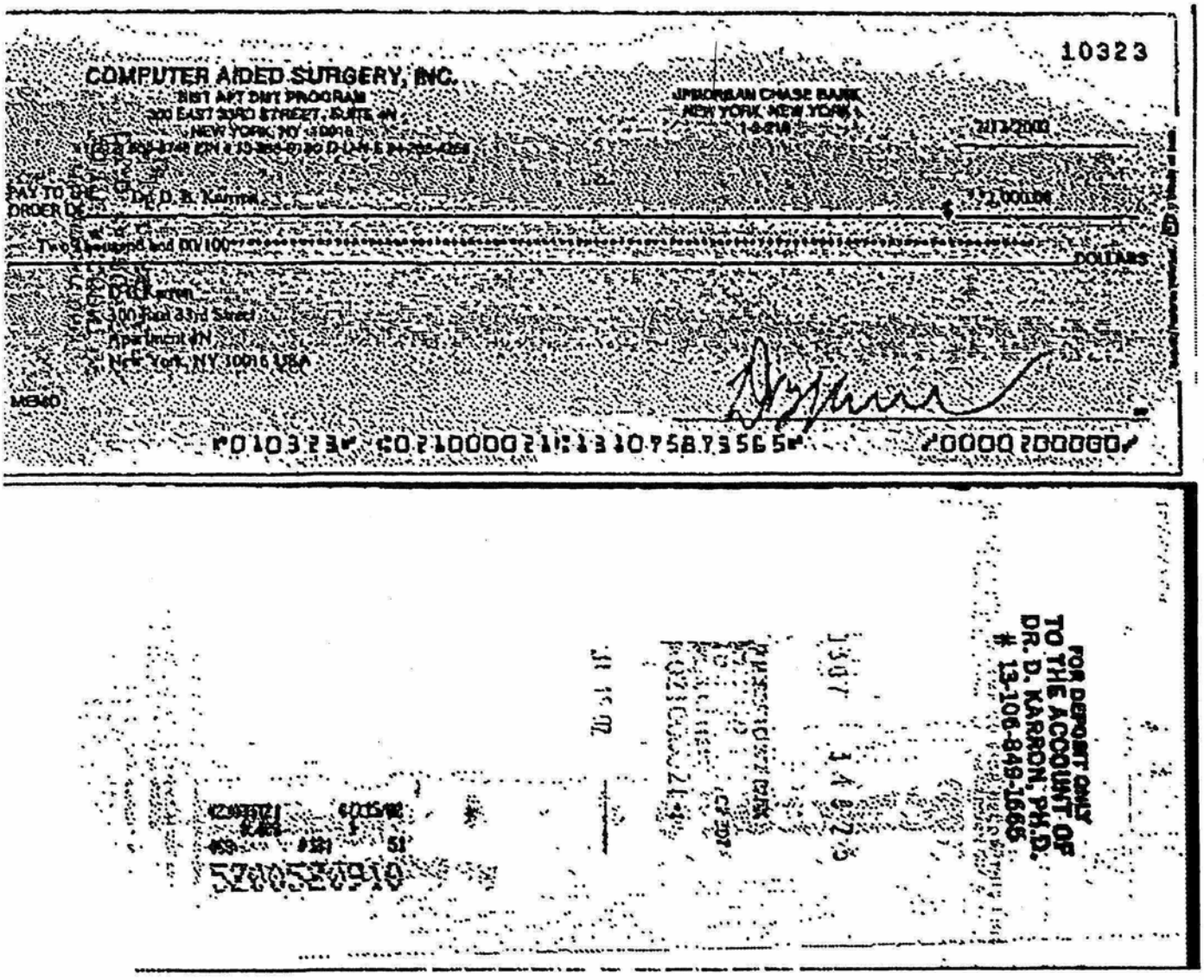
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0071219027 Posting date 12-JUL-02



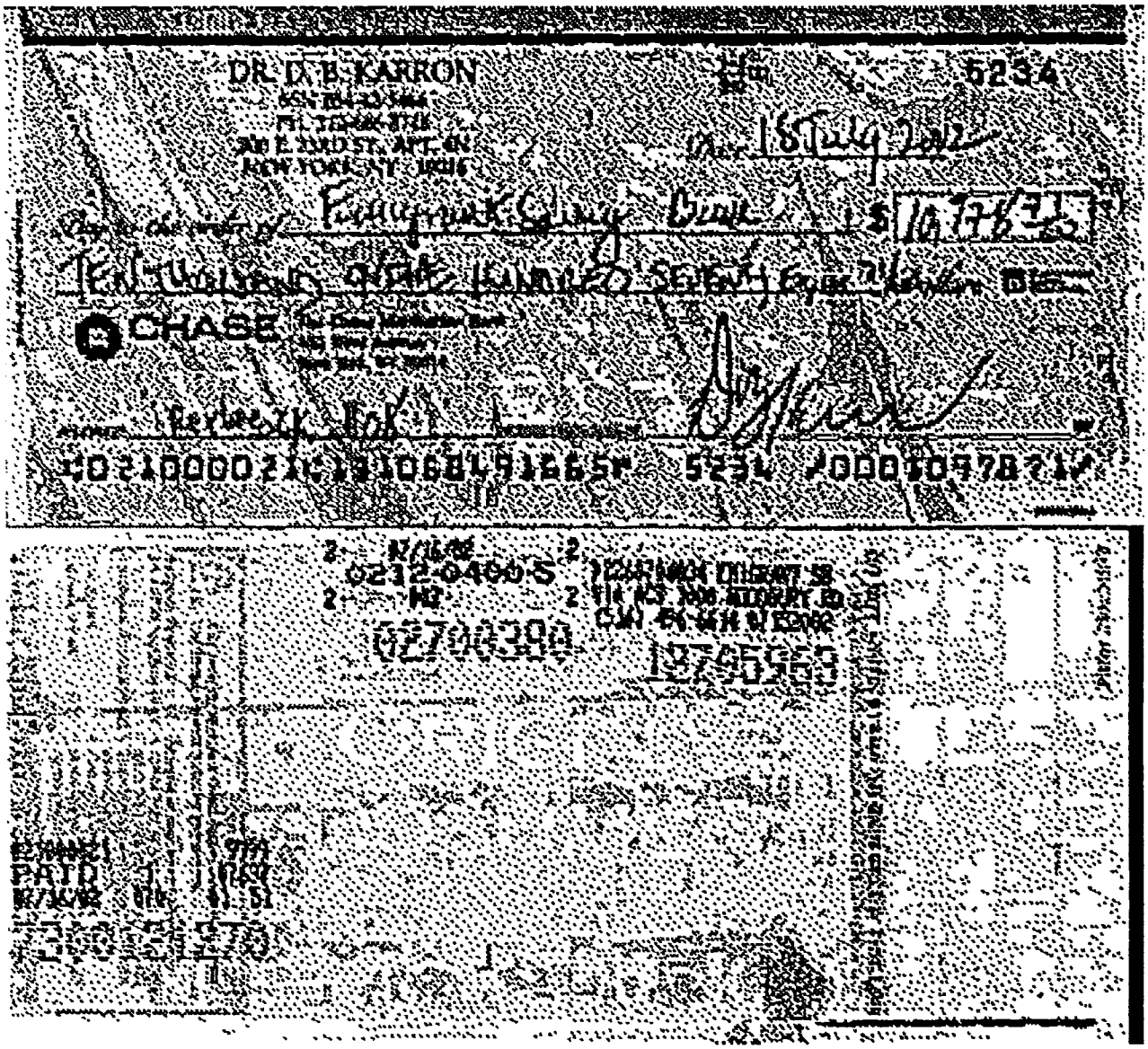
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052520909 Posting date 15-JUL-02



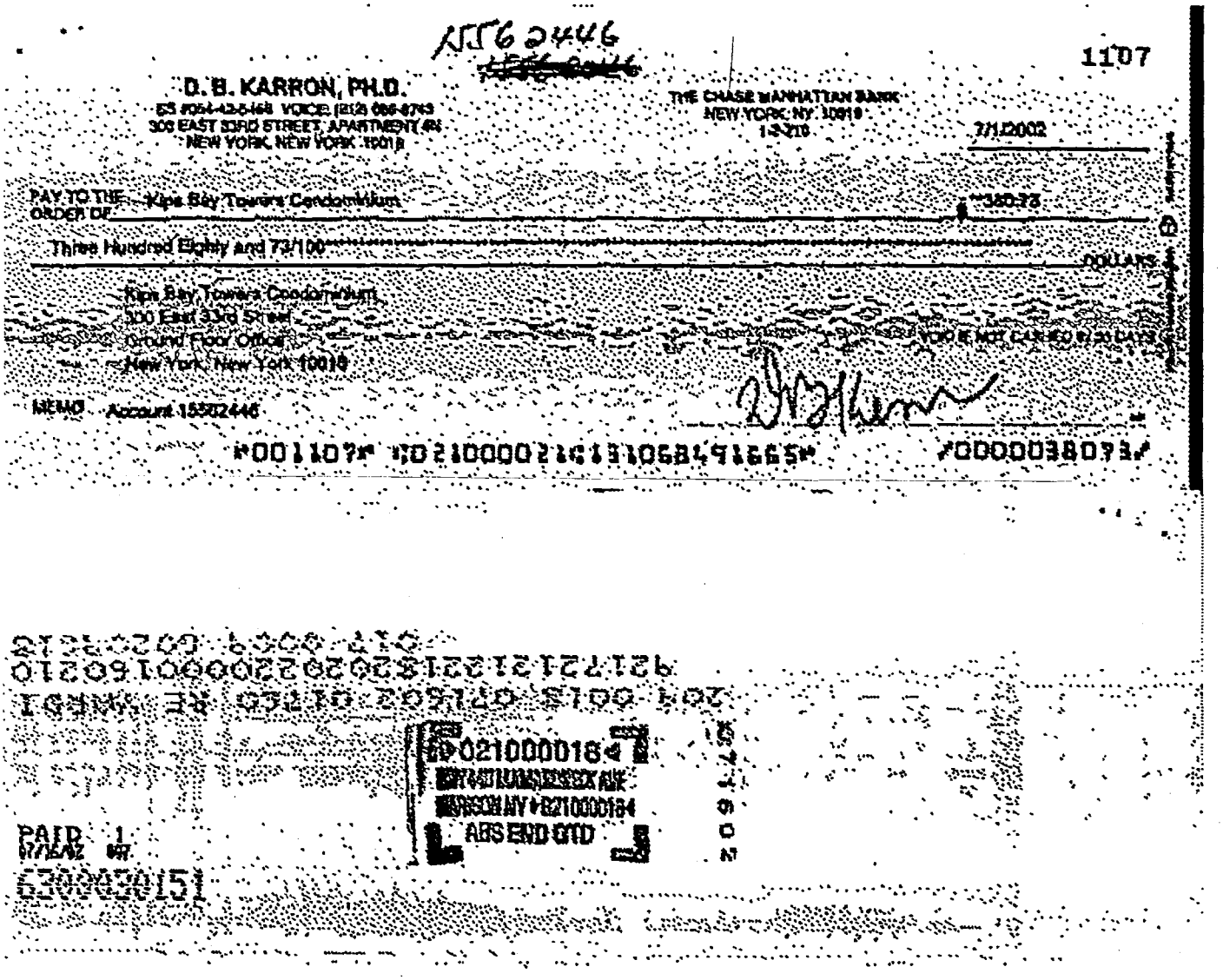
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052520910 Posting date 15-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073121270 Posting date 16-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012514106 Posting date 16-JUL-02



15502446

1107

D. B. KARRON, PH.D.
SS #054-43-6468 VOICE: (212) 686-8743
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10081
1-2-210

7/1/2002

PAY TO THE ORDER OF Kips Bay Towers Condominium $ **380.73

Three Hundred Eighty and 73/100 DOLLARS

Kips Bay Towers Condominium
300 East 33rd Street
Ground Floor Office
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

MEMO Account 15502446

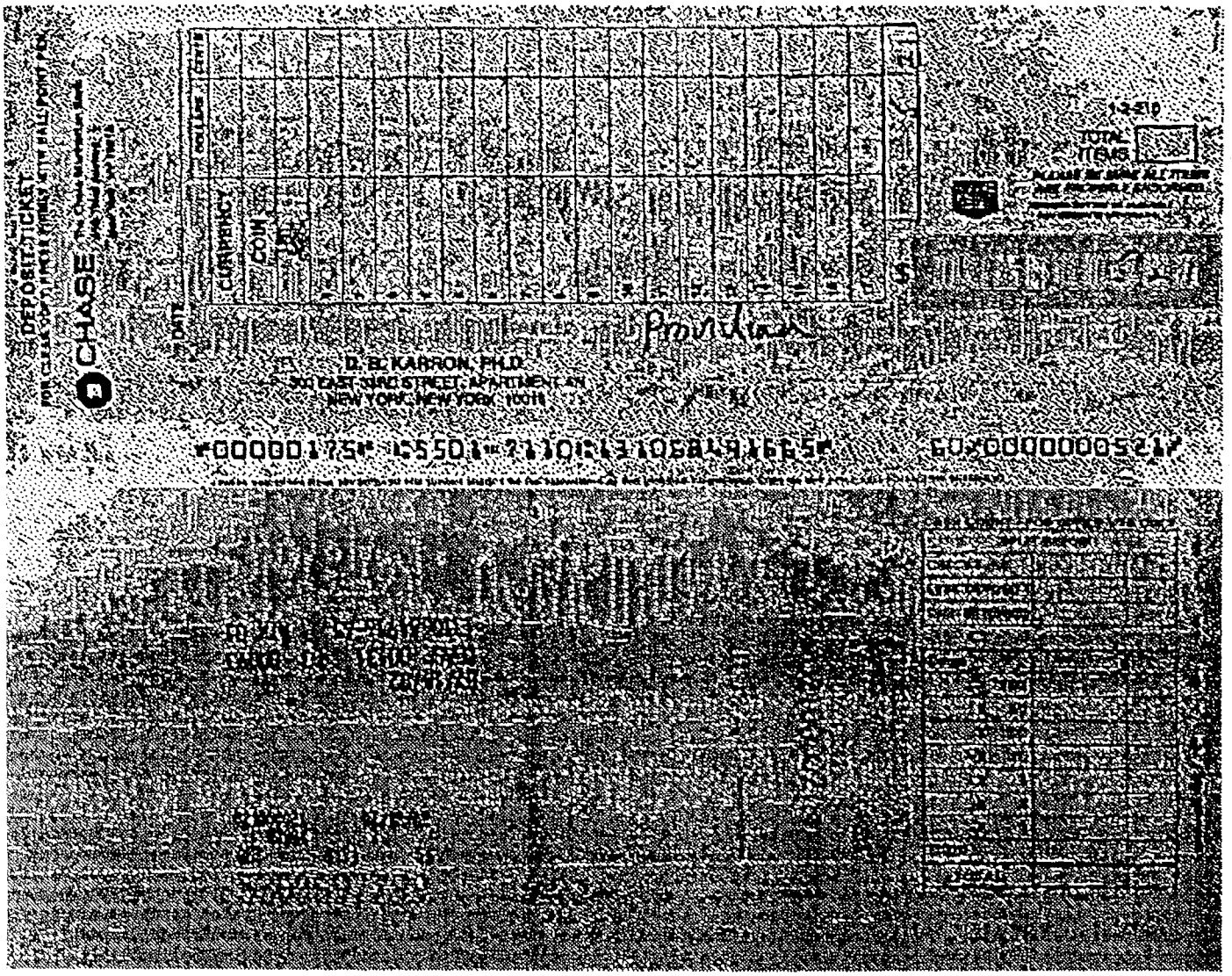
⑈001107⑈ ⑆021000021⑆ 3106849 1665⑈ ⑈0000380⑆73⑈

021000184

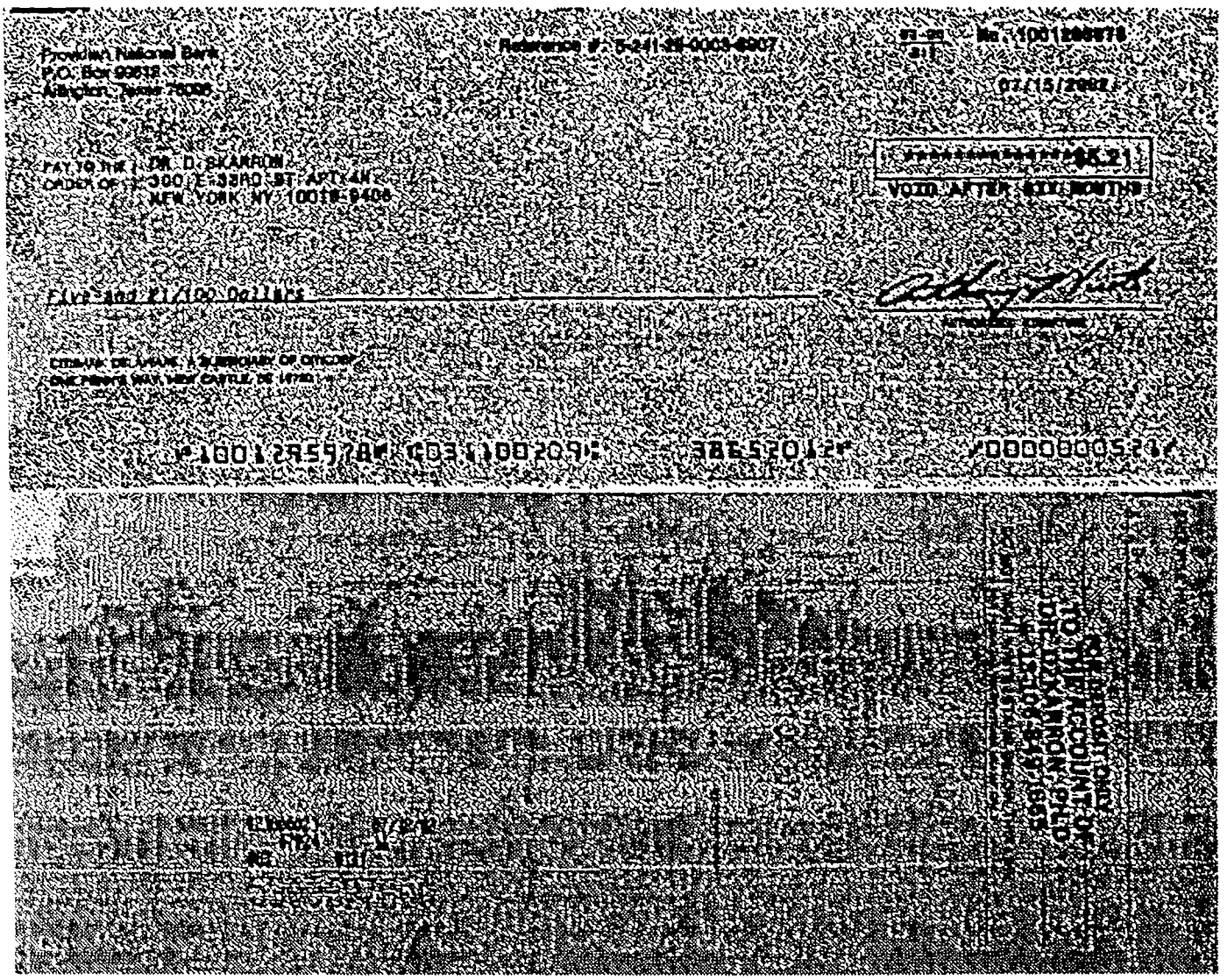
ABS END GTD

PAID 1

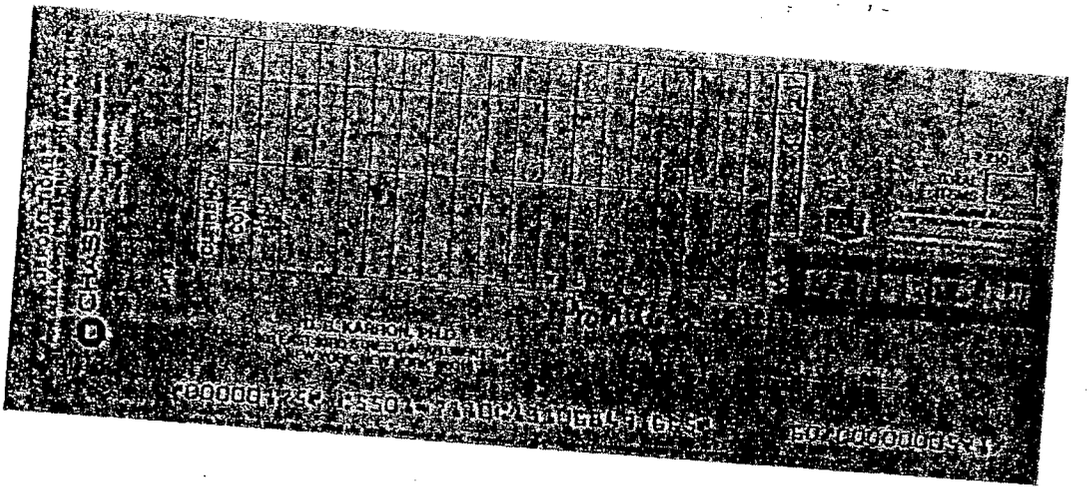
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053697799 Posting date 18-JUL-02

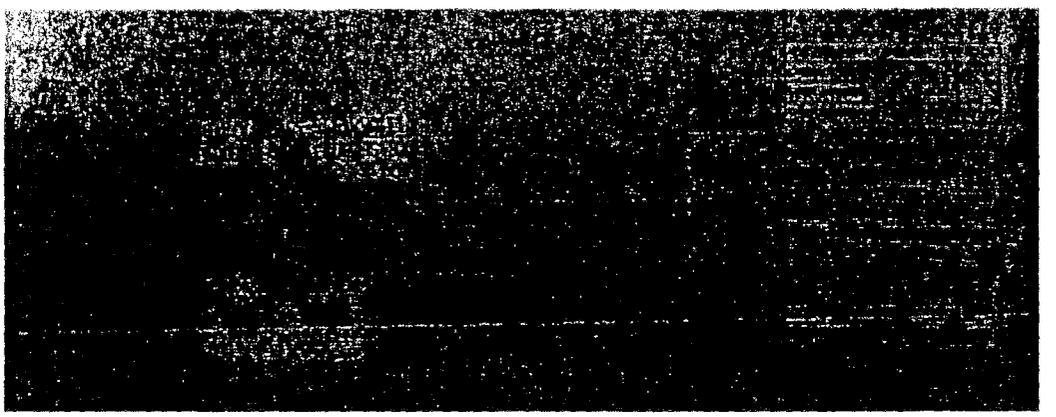


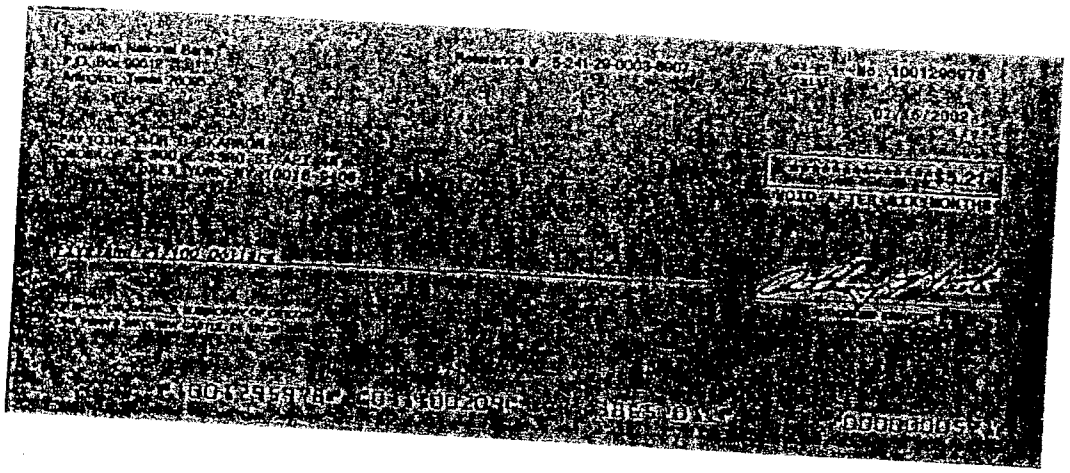
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053697800 Posting date 18-JUL-02

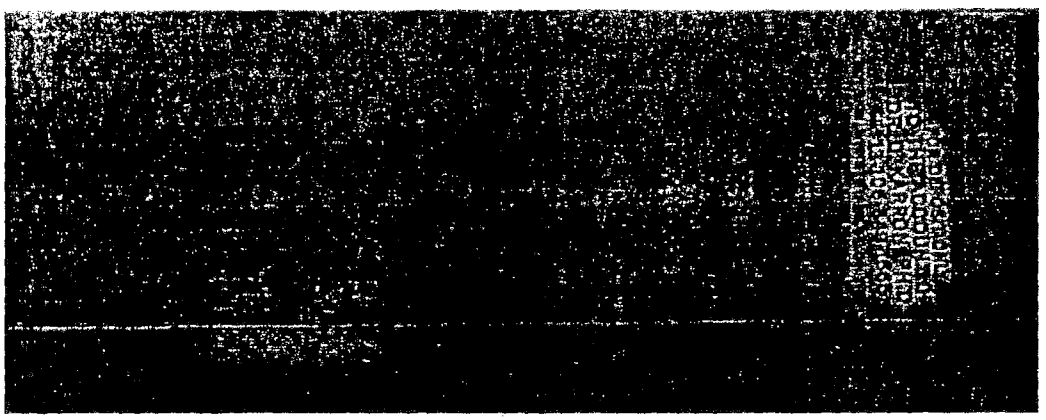


7/18/2002

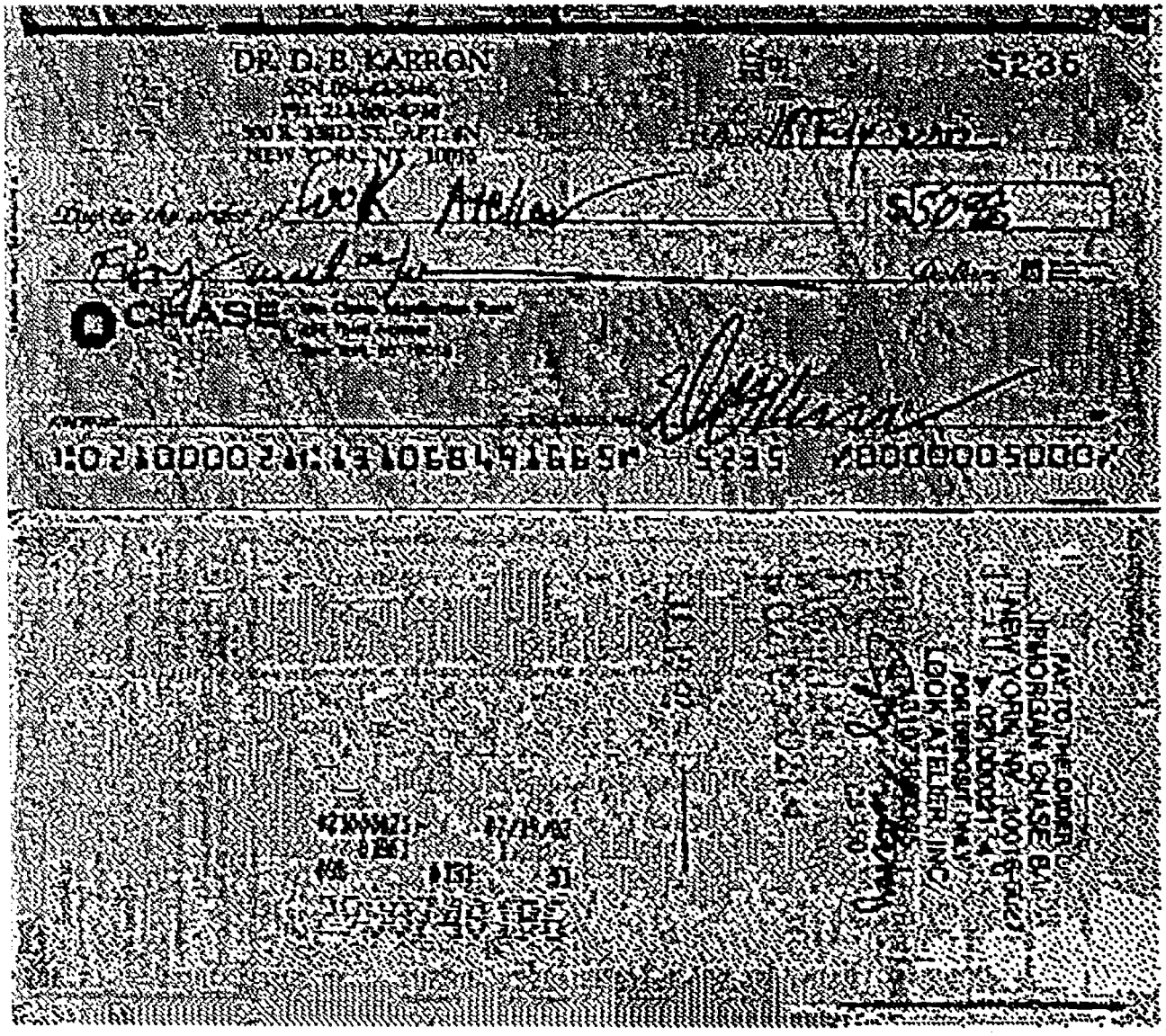




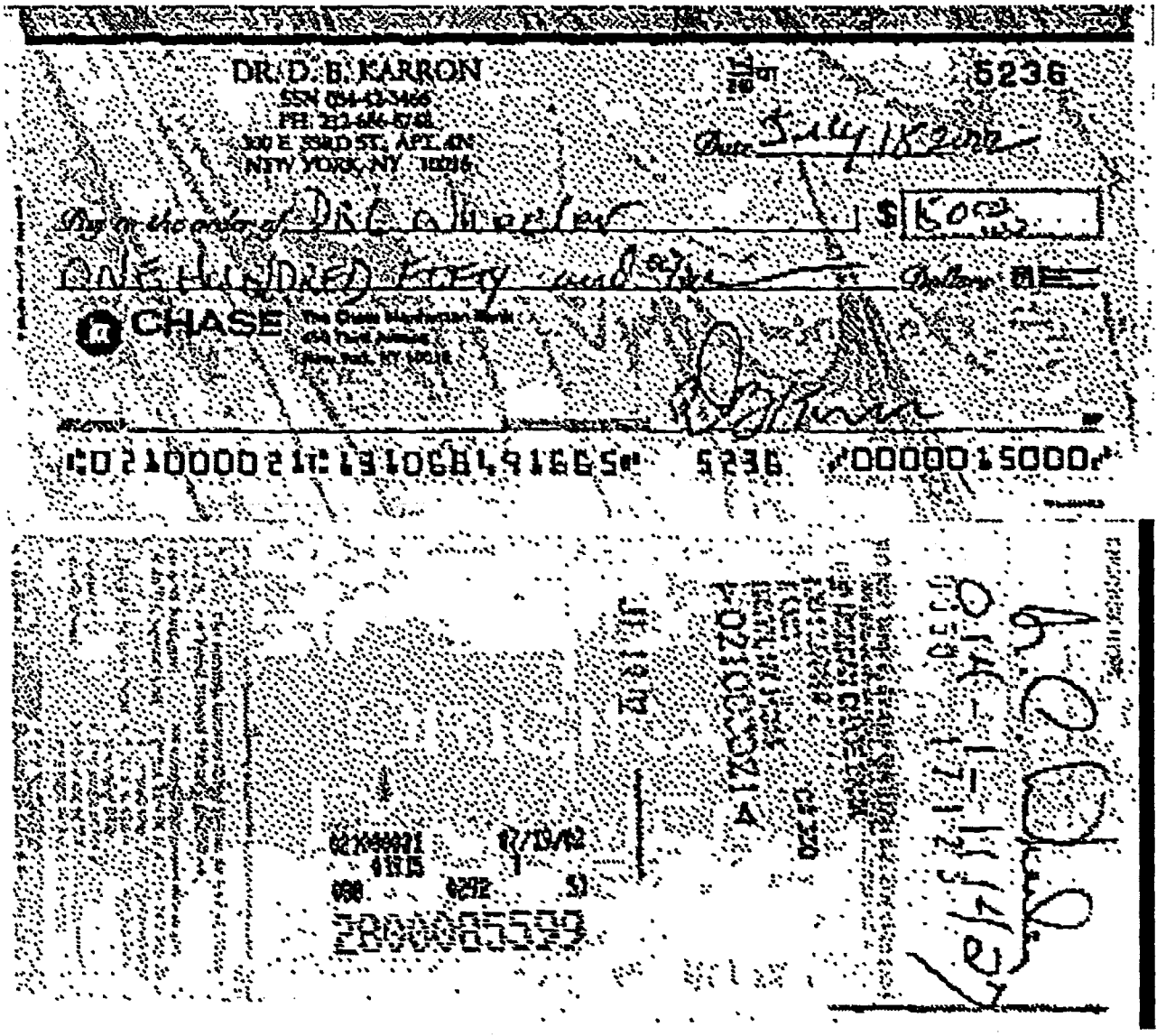




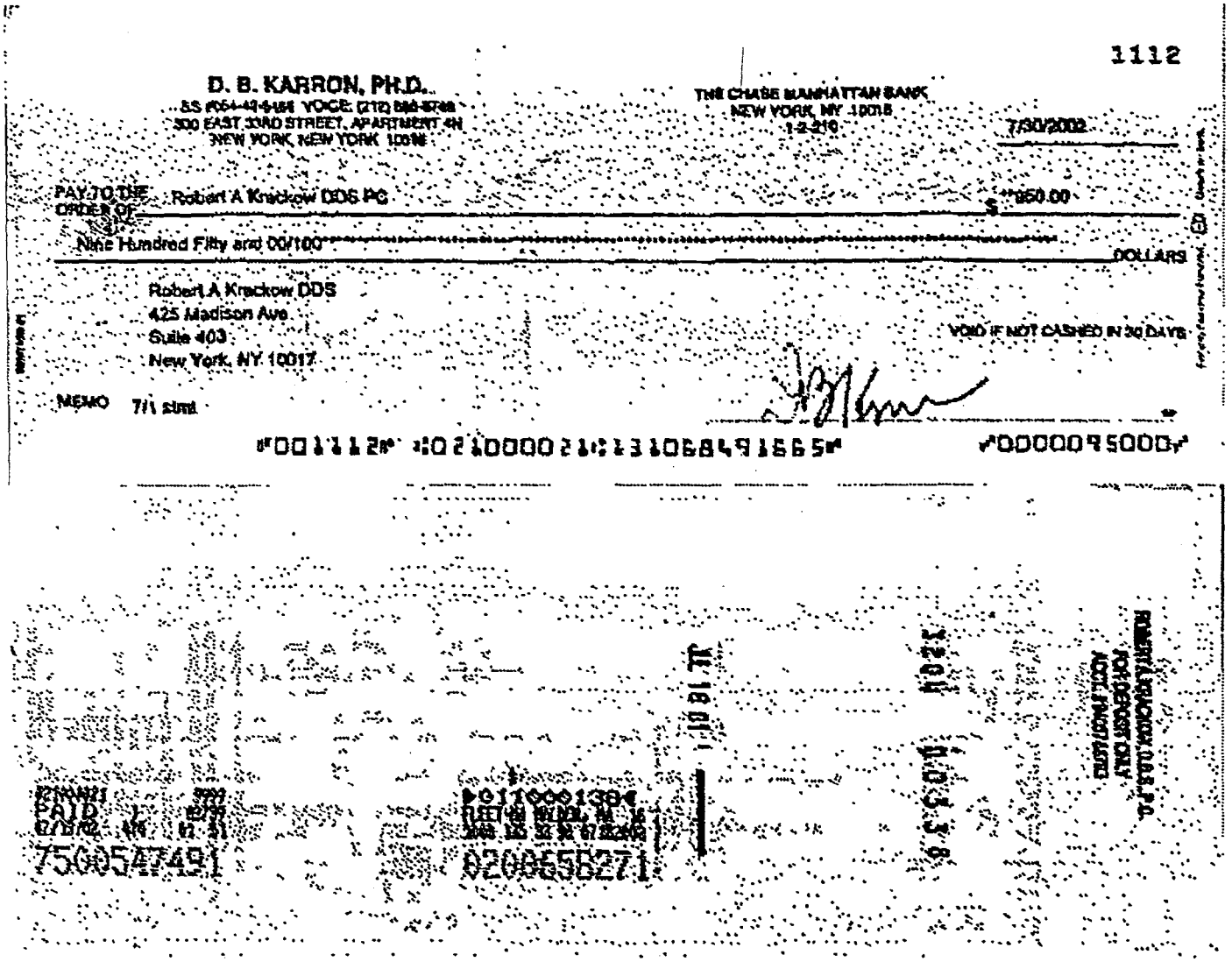
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0029740196 Posting date 19-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028085599 Posting date 19-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075547491 Posting date 19-JUL-02



1112

D. B. KARRON, PH.D.
SS #064-41-4[illegible] VOICE: (212) 686-8788
300 EAST 33RD STREET, APARTMENT 4H
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-210

7/30/2002

PAY TO THE ORDER OF Robert A Krackow DDS PC $ **950.00

Nine Hundred Fifty and 00/100 DOLLARS

Robert A Krackow DDS
425 Madison Ave
Suite 403
New York, NY 10017

VOID IF NOT CASHED IN 30 DAYS

MEMO 7/1 stmt

⑈001112⑈ ⑆021000021⑆ 323068491665⑈ ⑈000009500⑈

JUL 18 01

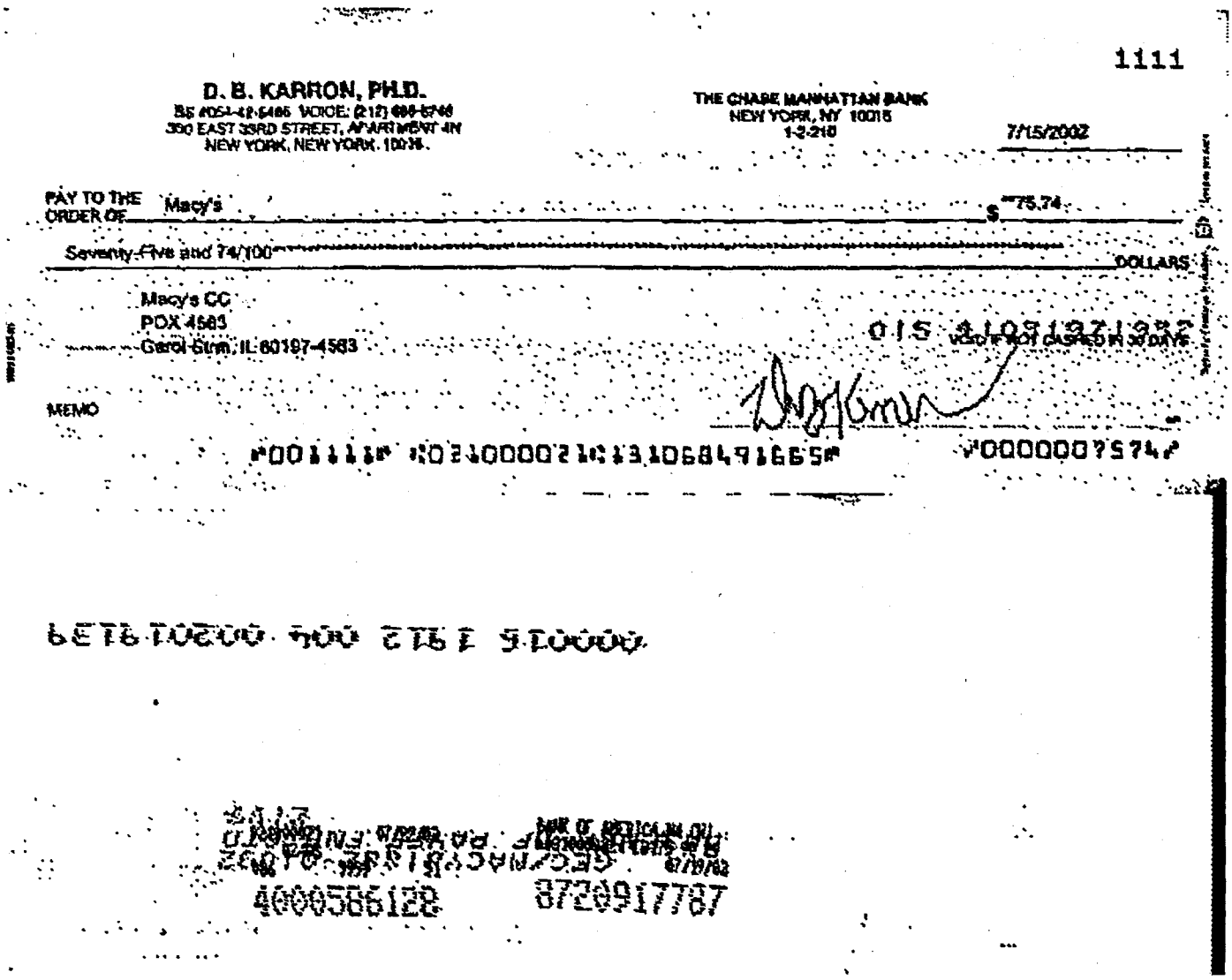
ROBERT A KRACKOW D.D.S. P.C.
FOR DEPOSIT ONLY
ACCT. #4067 6655

PAID

75G0547491

02085827

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040586128 Posting date 22-JUL-02



1111

D. B. KARRON, PH.D.
SS #051-42-5486 VOICE: (212) 666-5746
350 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK, 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

7/15/2002

PAY TO THE ORDER OF Macy's $ 75.74

Seventy-Five and 74/100 DOLLARS

Macy's CC
POX 4583
Carol Strm, IL 60197-4583

VOID IF NOT CASHED IN 30 DAYS

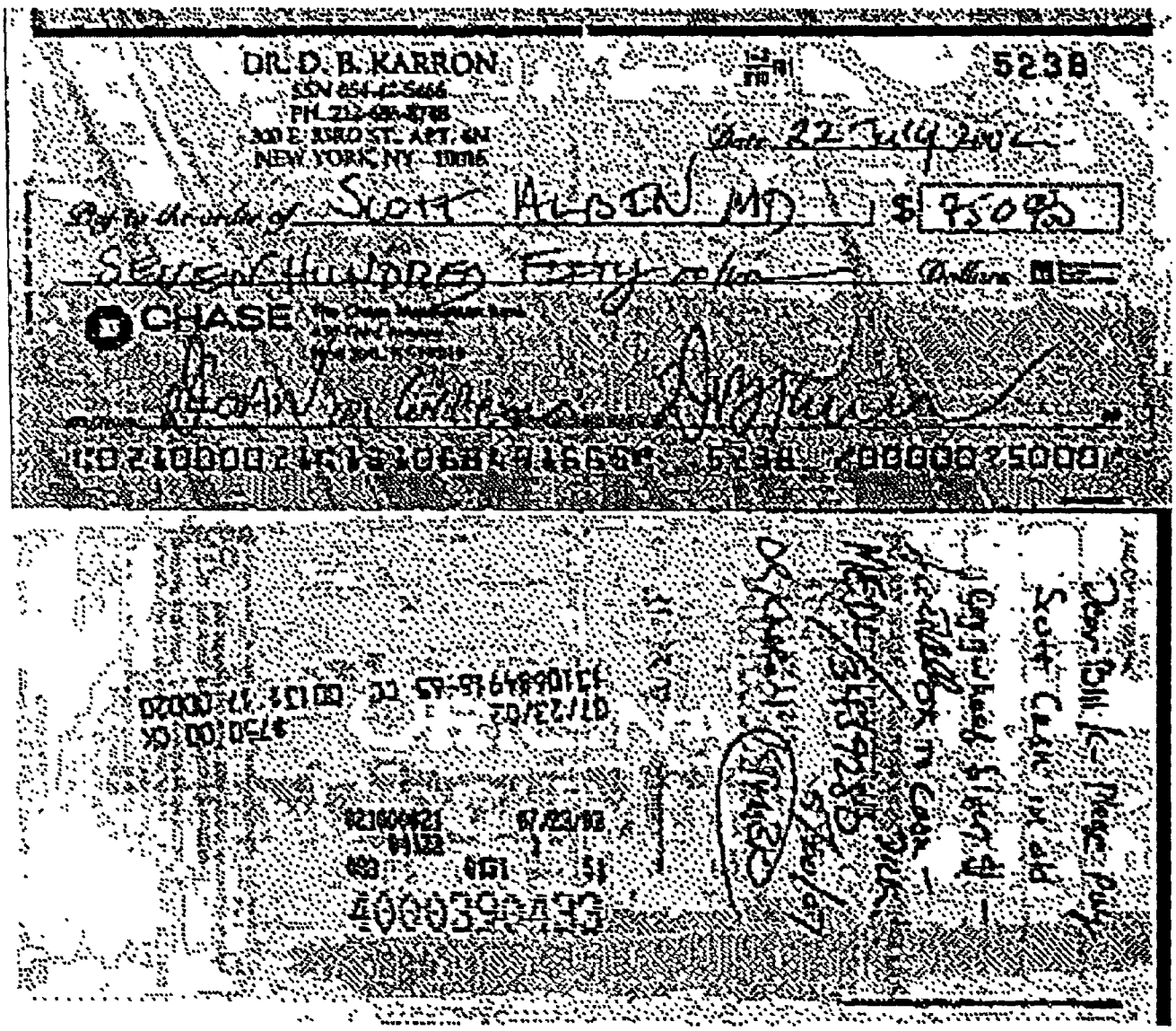
MEMO

⑈001111⑈ ⑆021000021⑆ 3106849166⑈ ⑈0000007574⑈

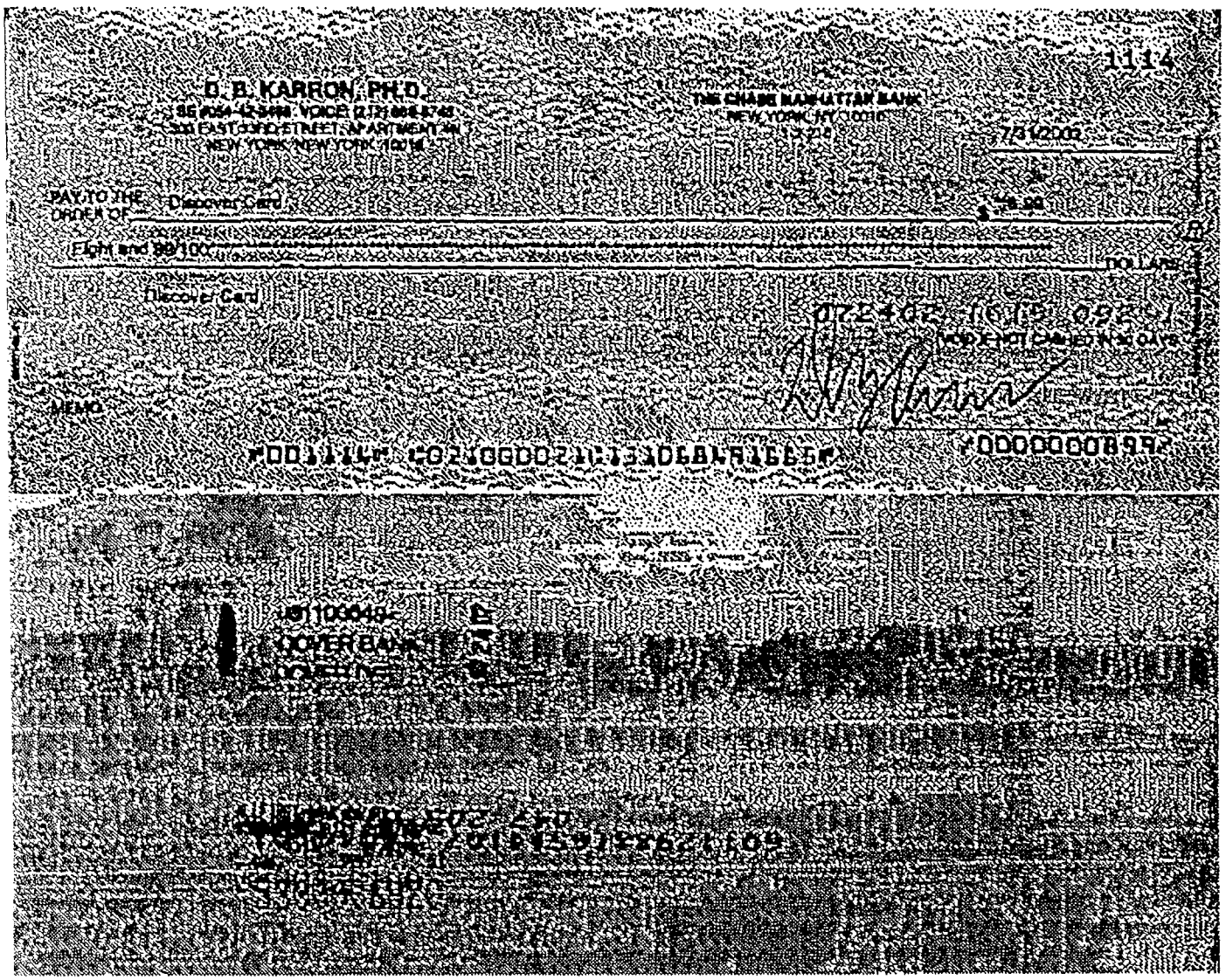
6ET6 10E00 900 2T6 E 9.00000

4000586128 872091787

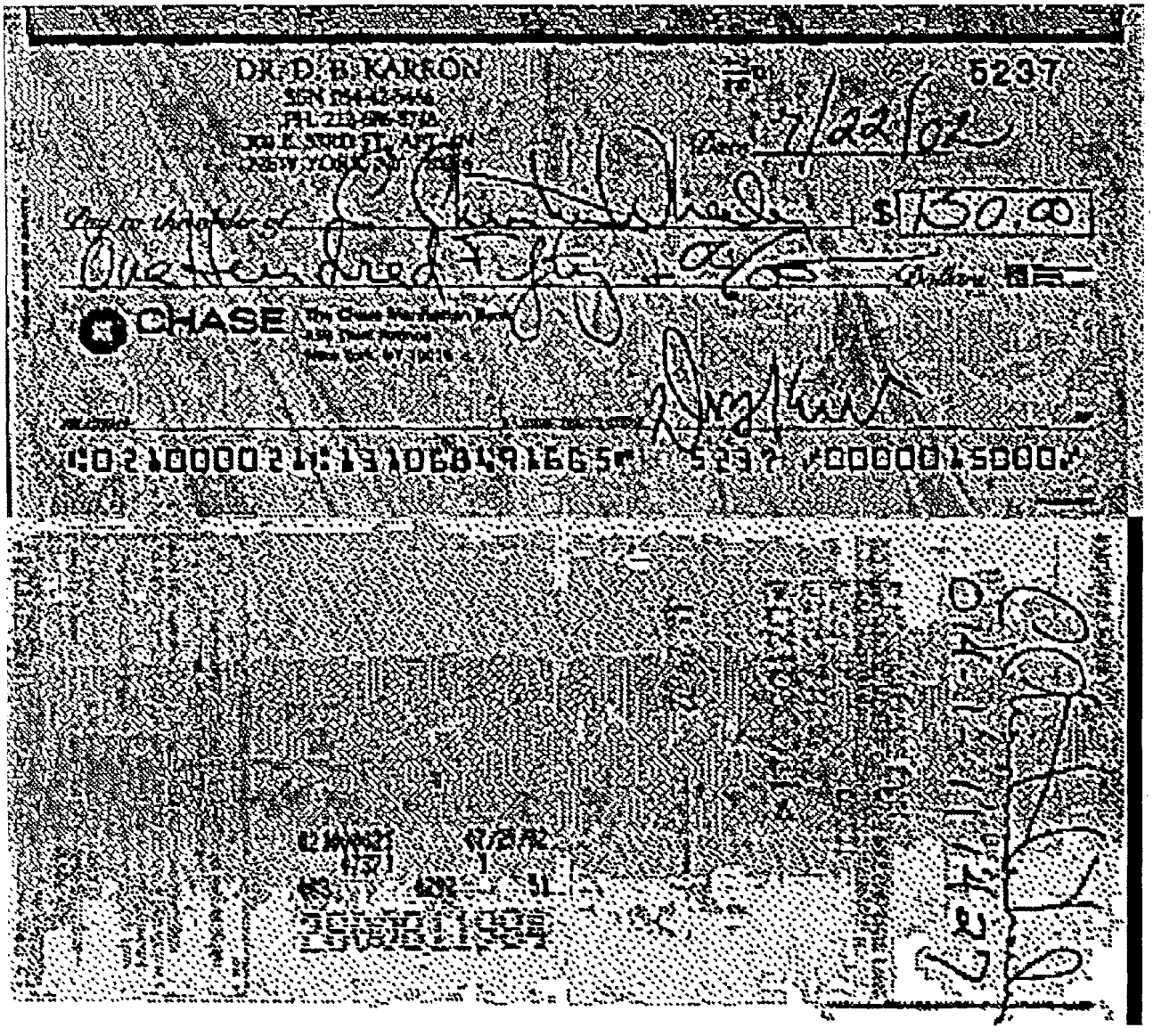
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040390433 Posting date 23-JUL-02



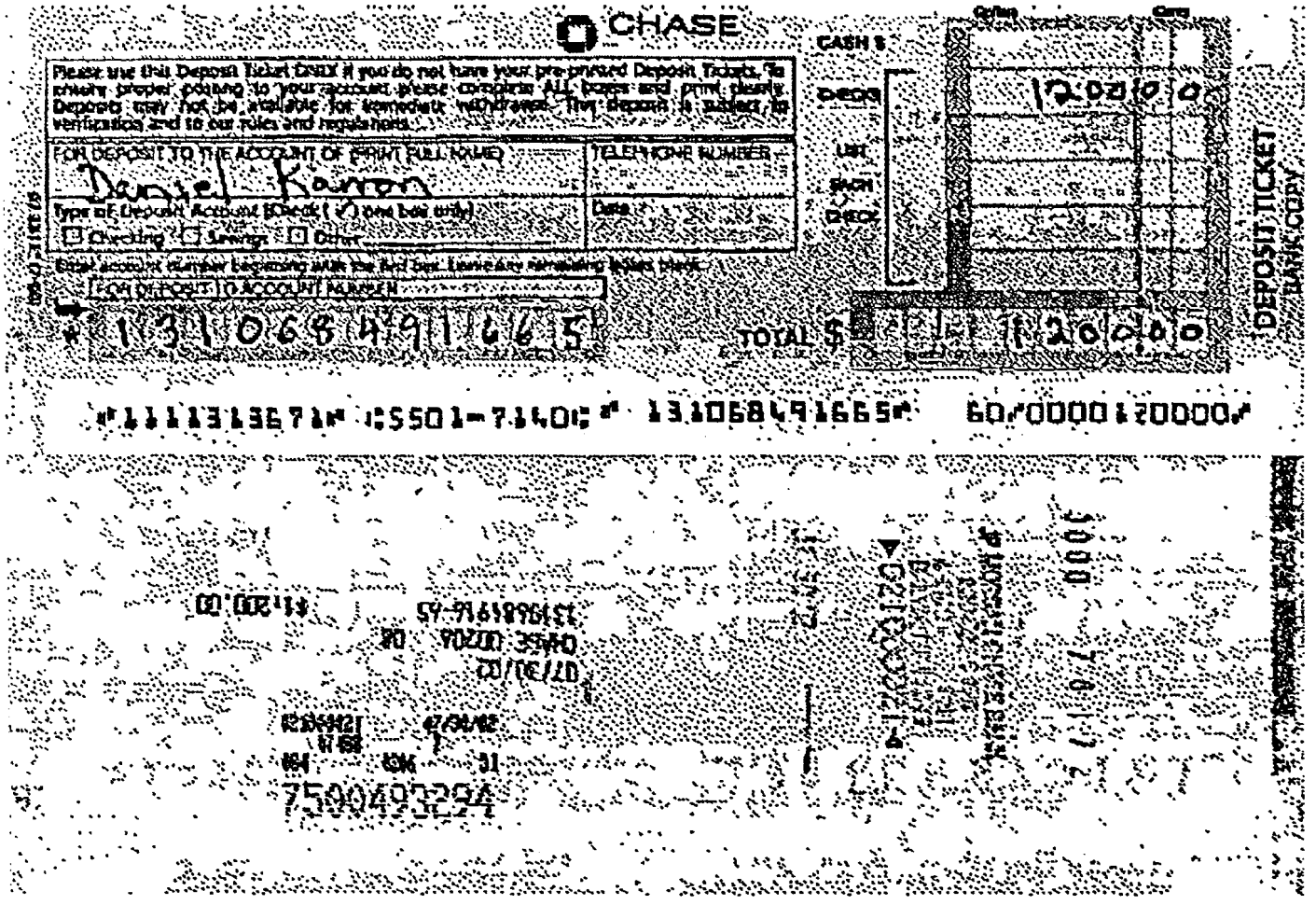
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0053006820 Posting date 25-JUL-02



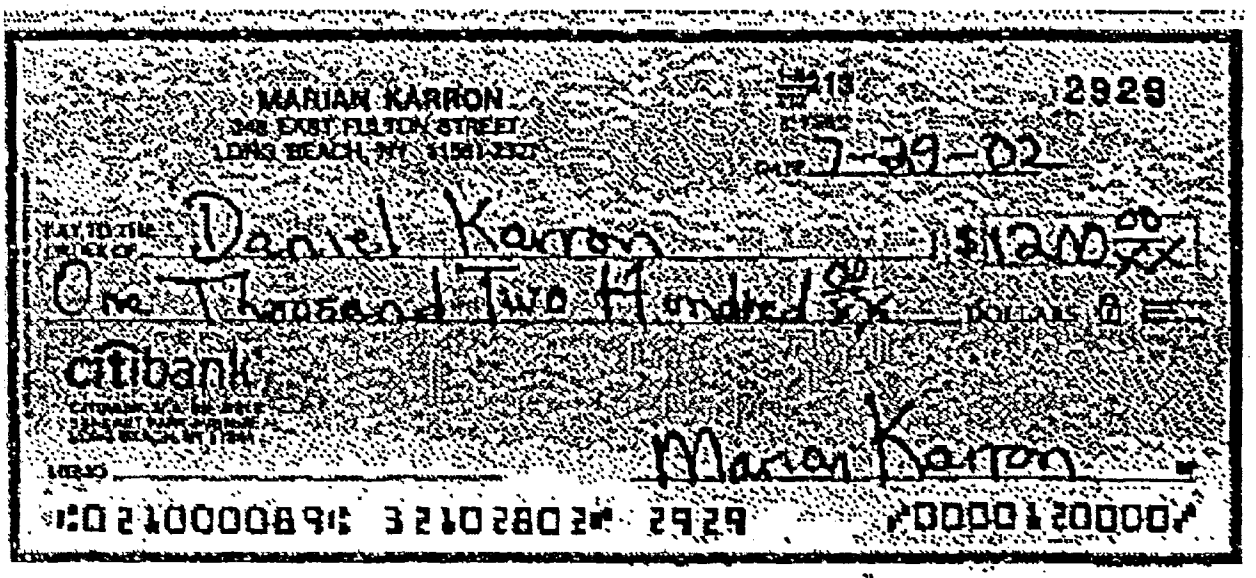
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028811984 Posting date 29-JUL-02



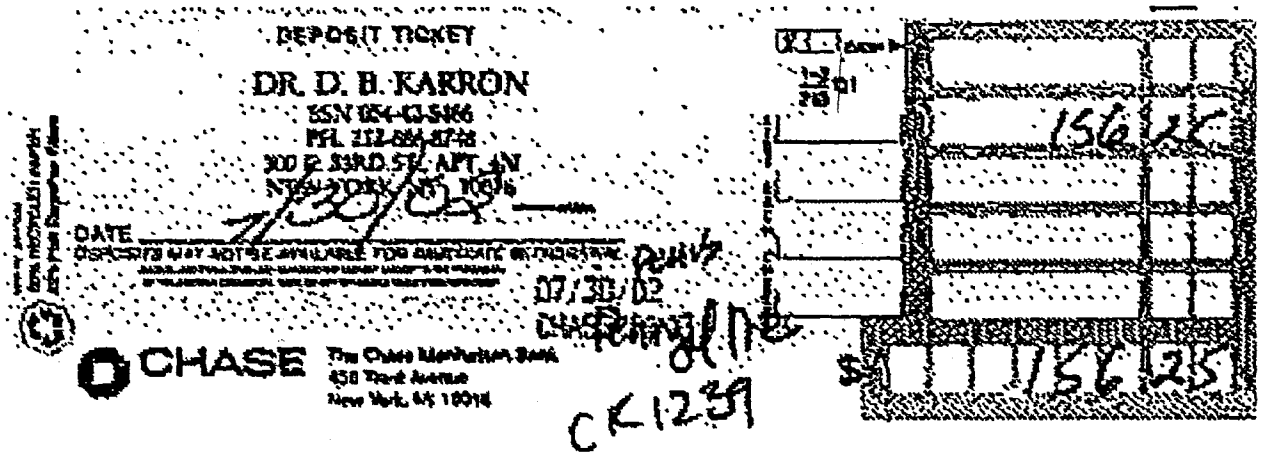
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075493294 Posting date 30-JUL-02



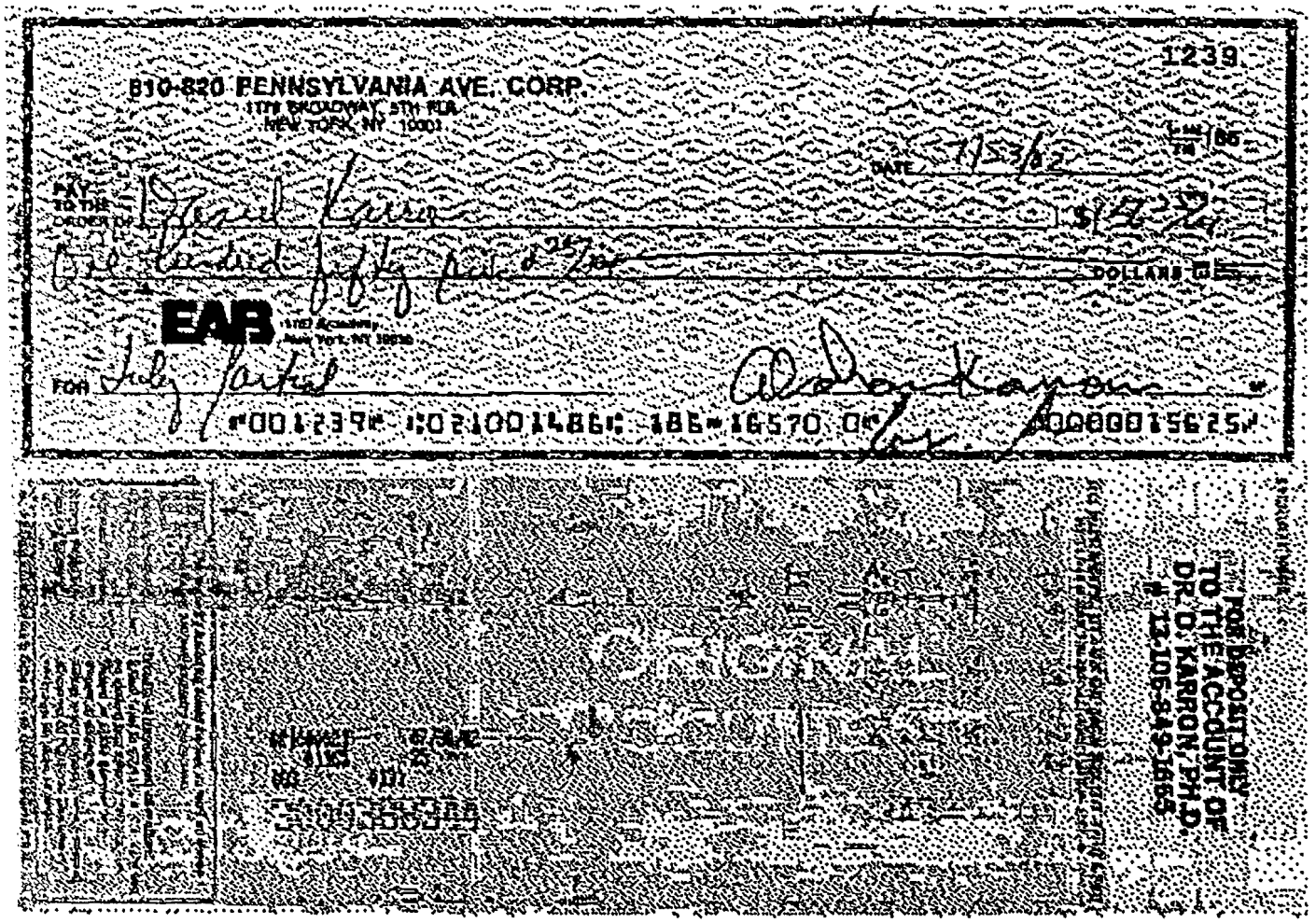
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075493295 Posting date 30-JUL-02



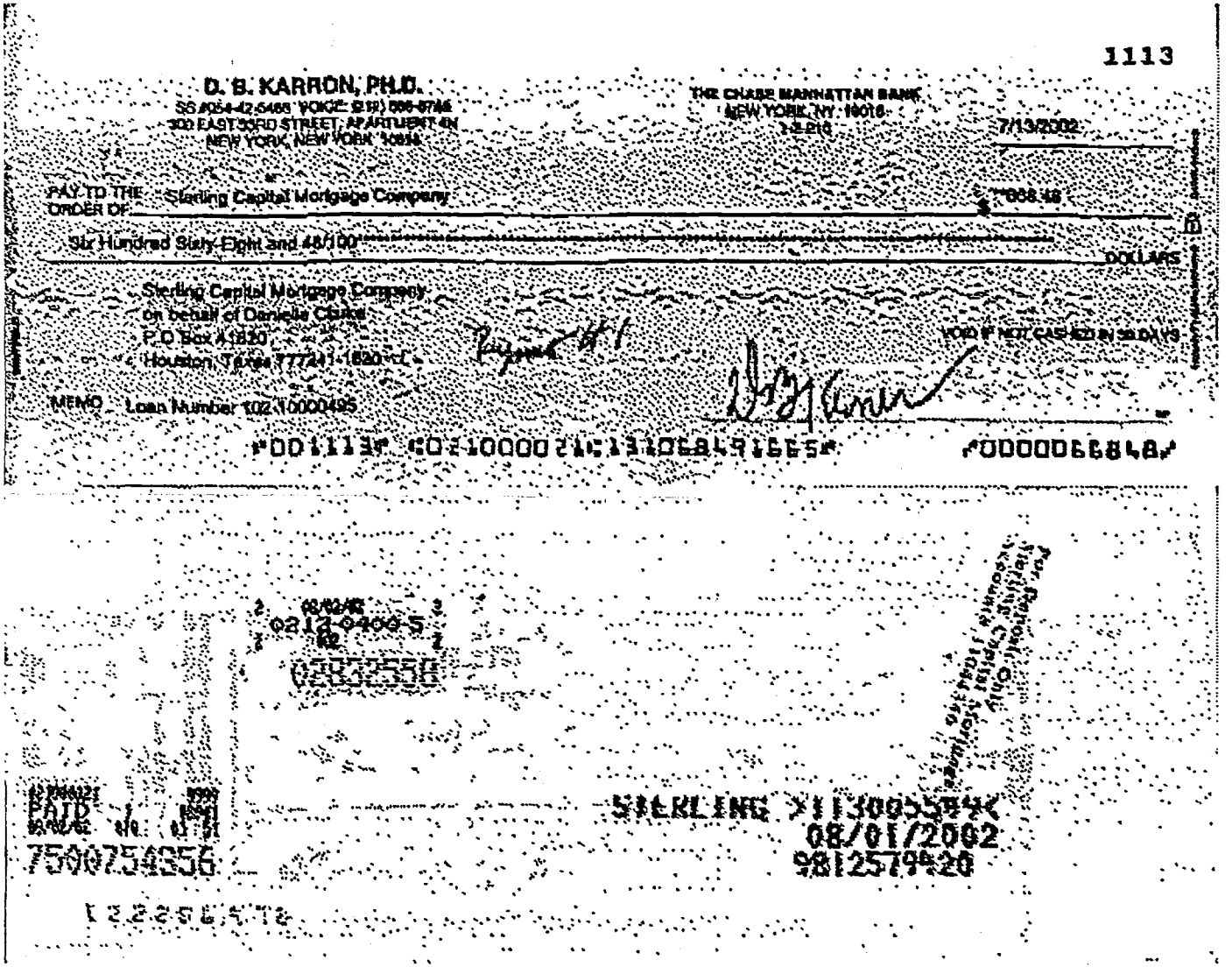
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030388343 Posting date 30-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030388344 Posting date 30-JUL-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075754356 Posting date 02-AUG-02



1113

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 866-8746
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
21-210

7/13/2002

PAY TO THE ORDER OF Sterling Capital Mortgage Company $ **668.48

Six Hundred Sixty-Eight and 48/100 DOLLARS

Sterling Capital Mortgage Company
on behalf of Danielle Clarke
P.O Box 41820
Houston, Texas 77241-1820

VOID IF NOT CASHED IN 90 DAYS

MEMO Loan Number 102-10000495

⑈001113⑈ ⑆021000021⑆131068491665⑈ ⑈000000668⑈

021-0400-5

PAID

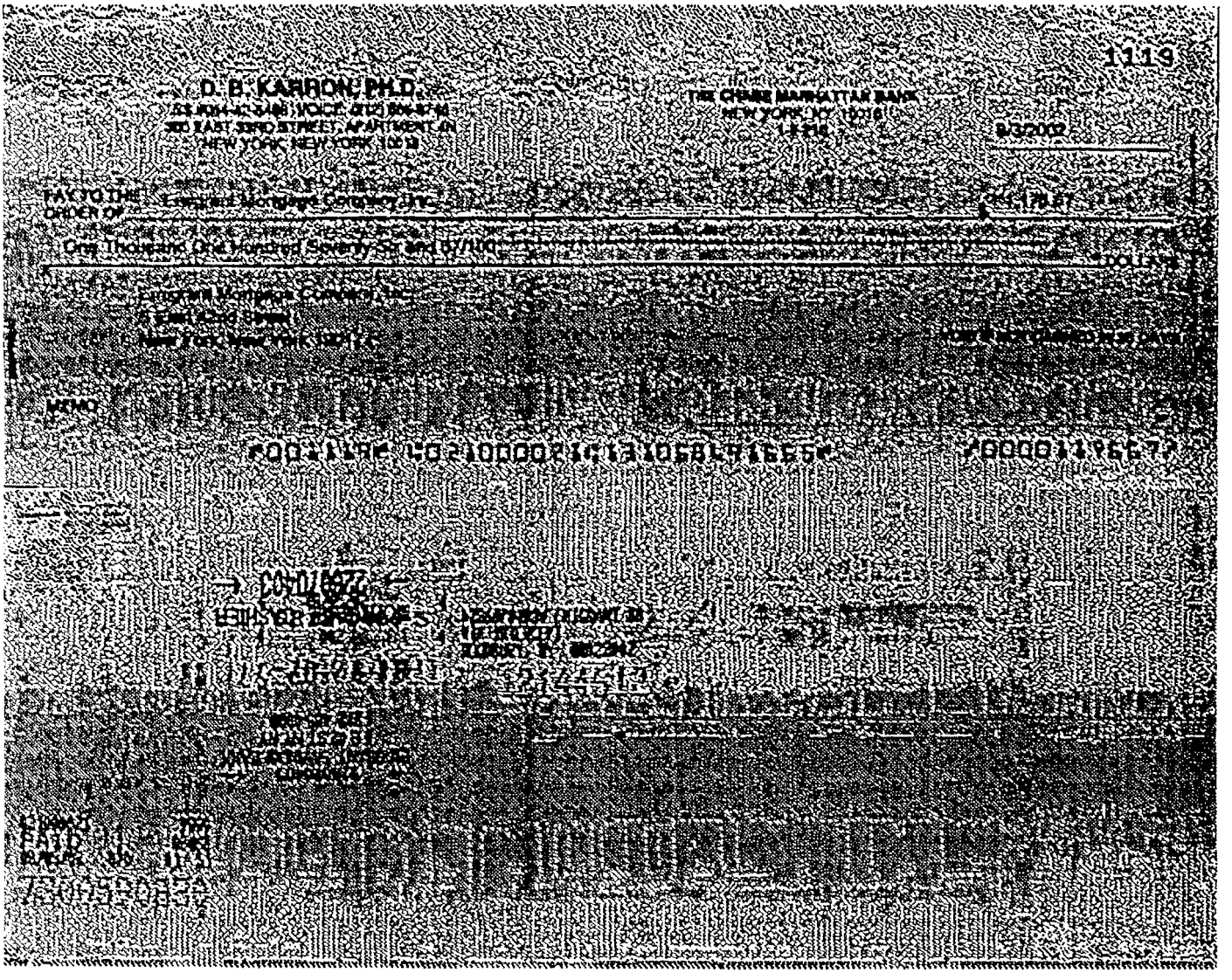
STERLING

08/01/2002

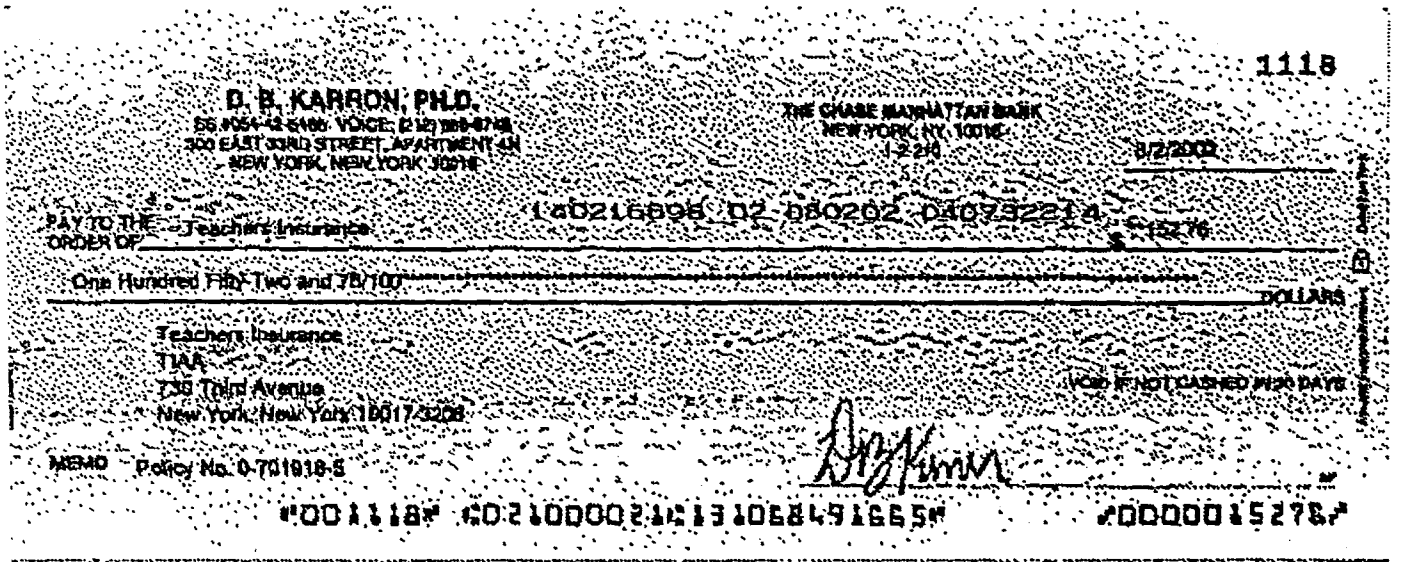
9812579420

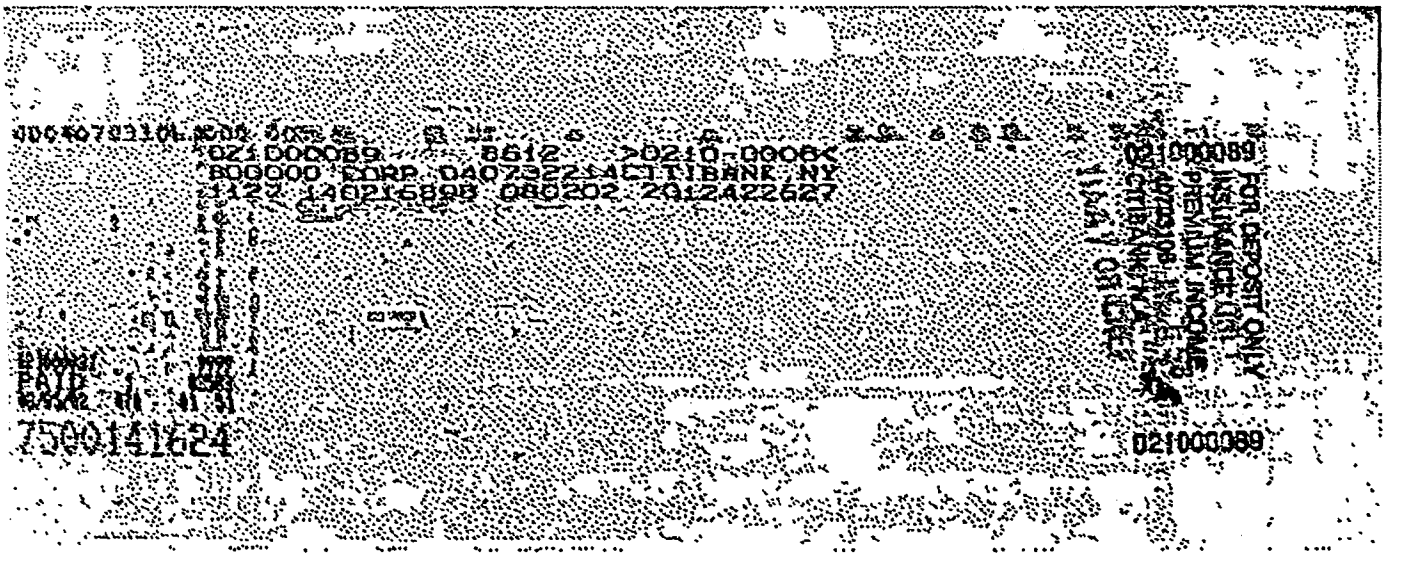
7500754356

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073590830 Posting date 05-AUG-02

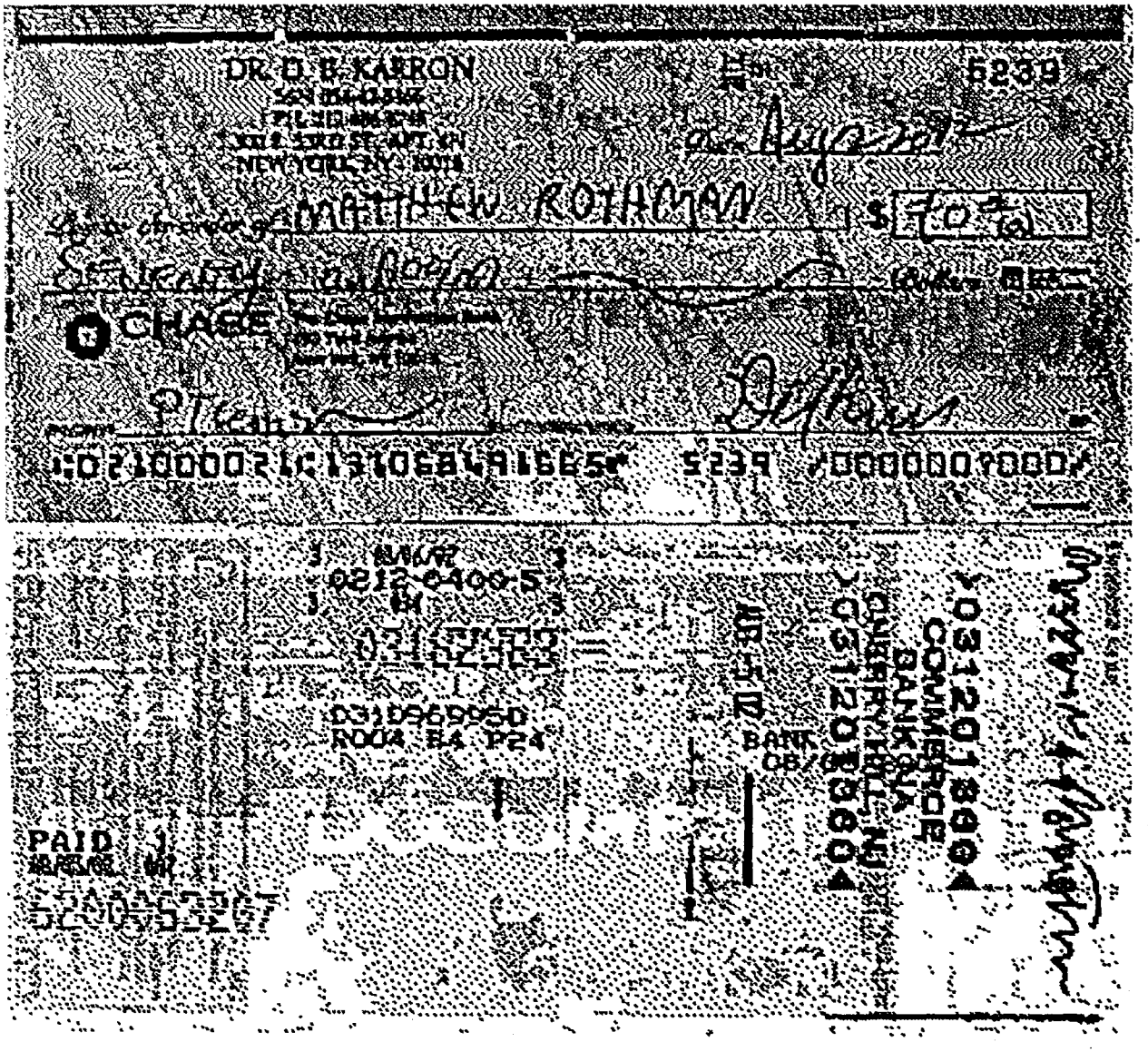


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0075141624 Posting date 05-AUG-02

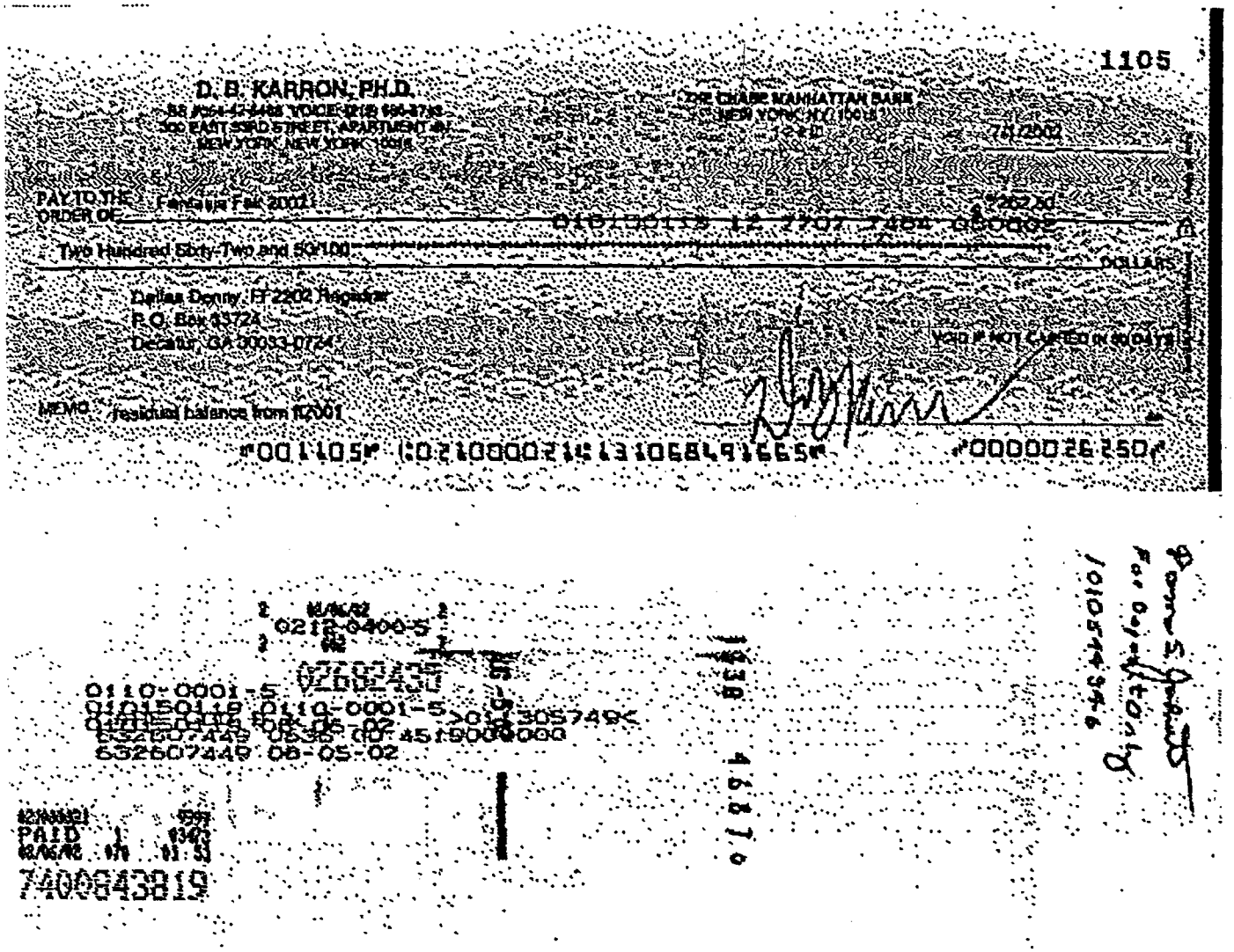




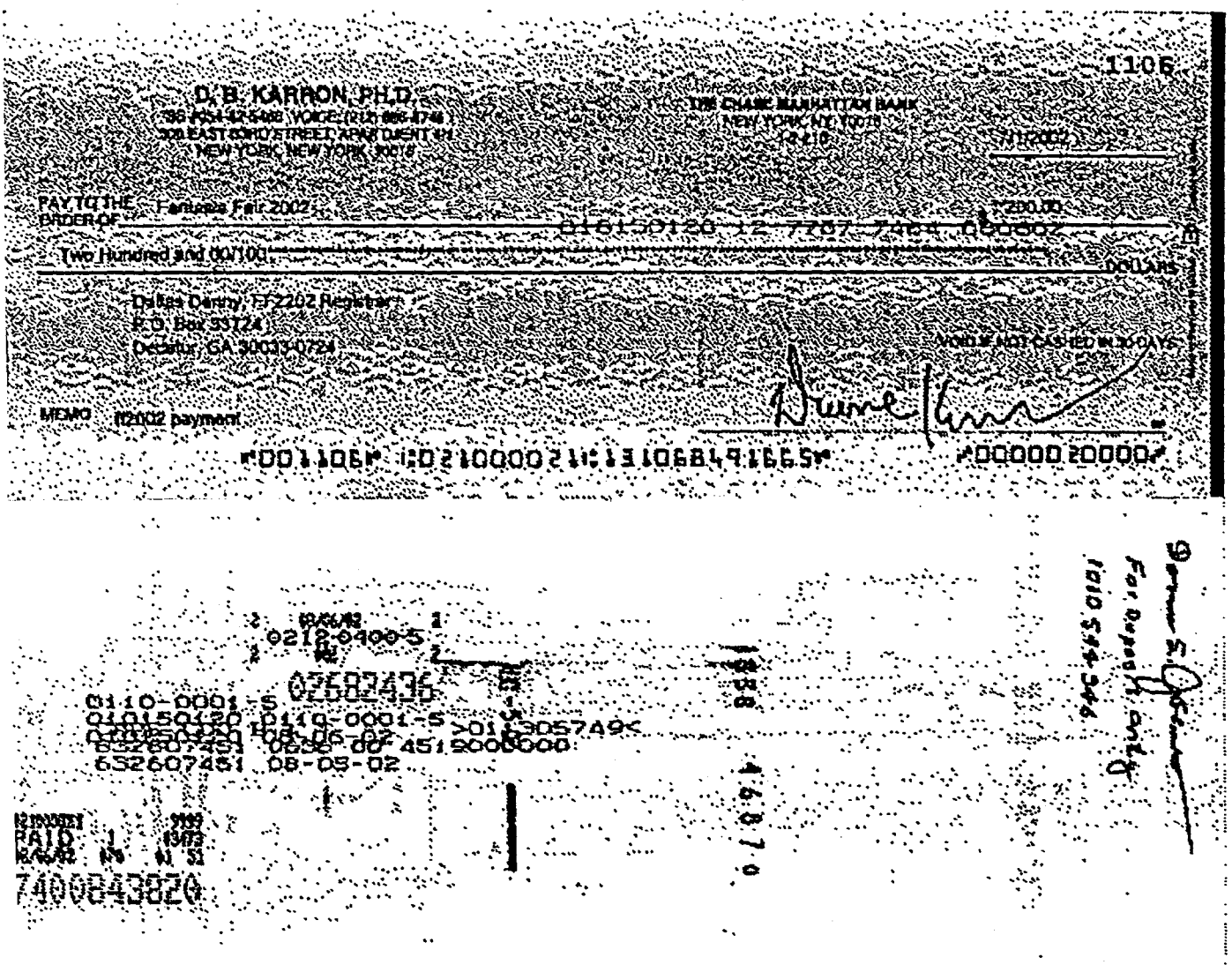
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0012243902 Posting date 05-AUG-02



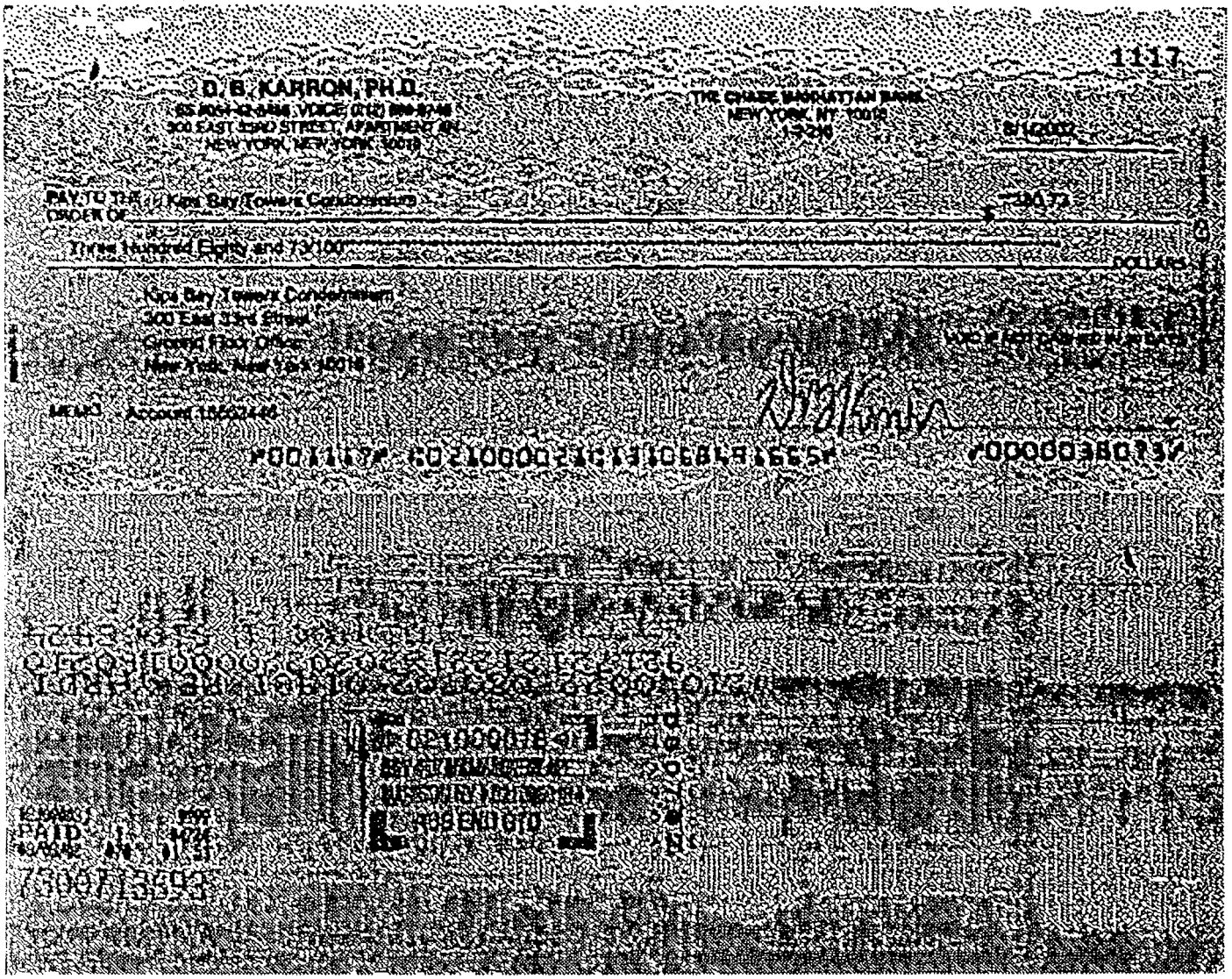
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074843819 Posting date 06-AUG-02



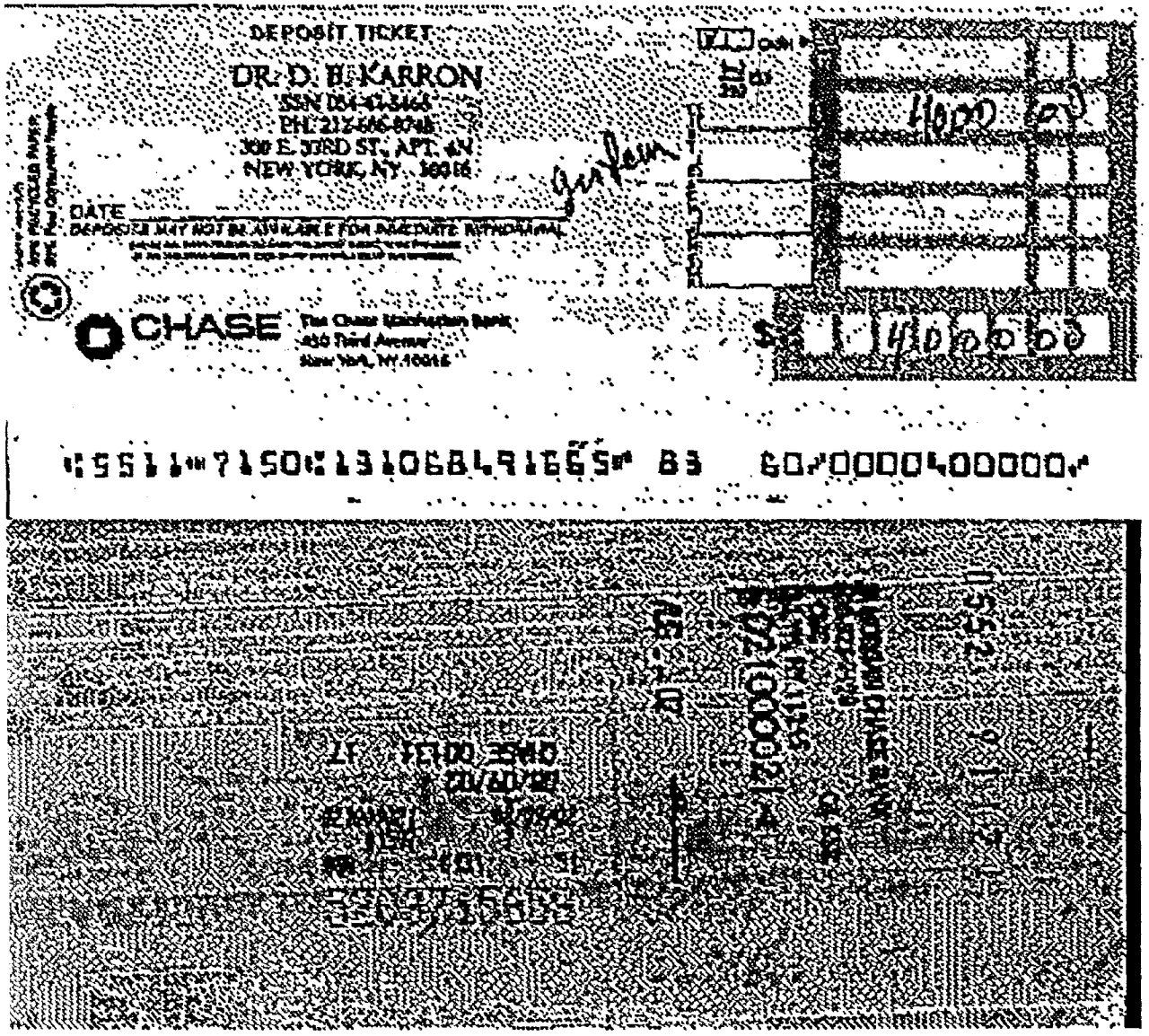
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0074843820 Posting date 06-AUG-02



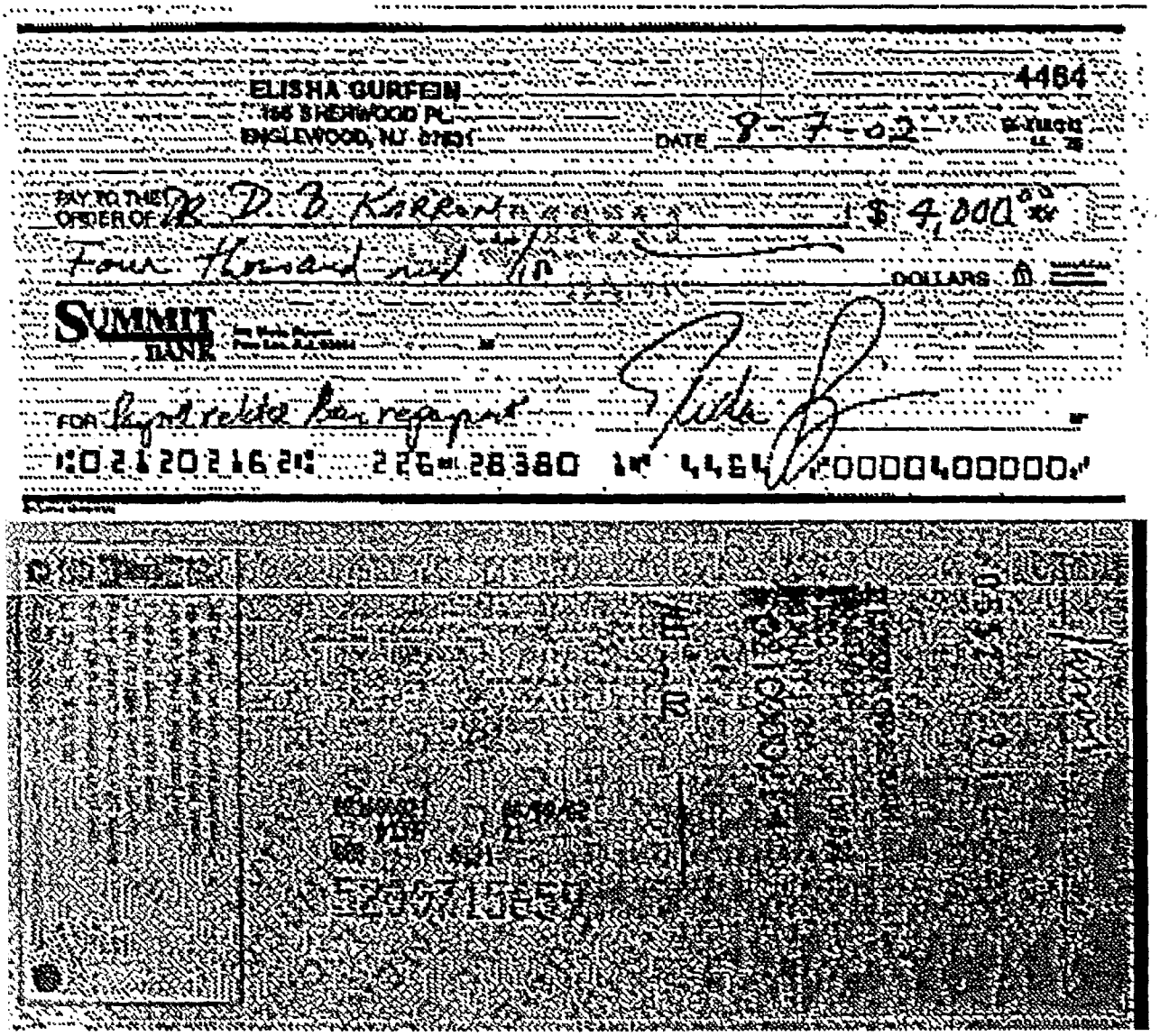
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0073713693 Posting date 08-AUG-02



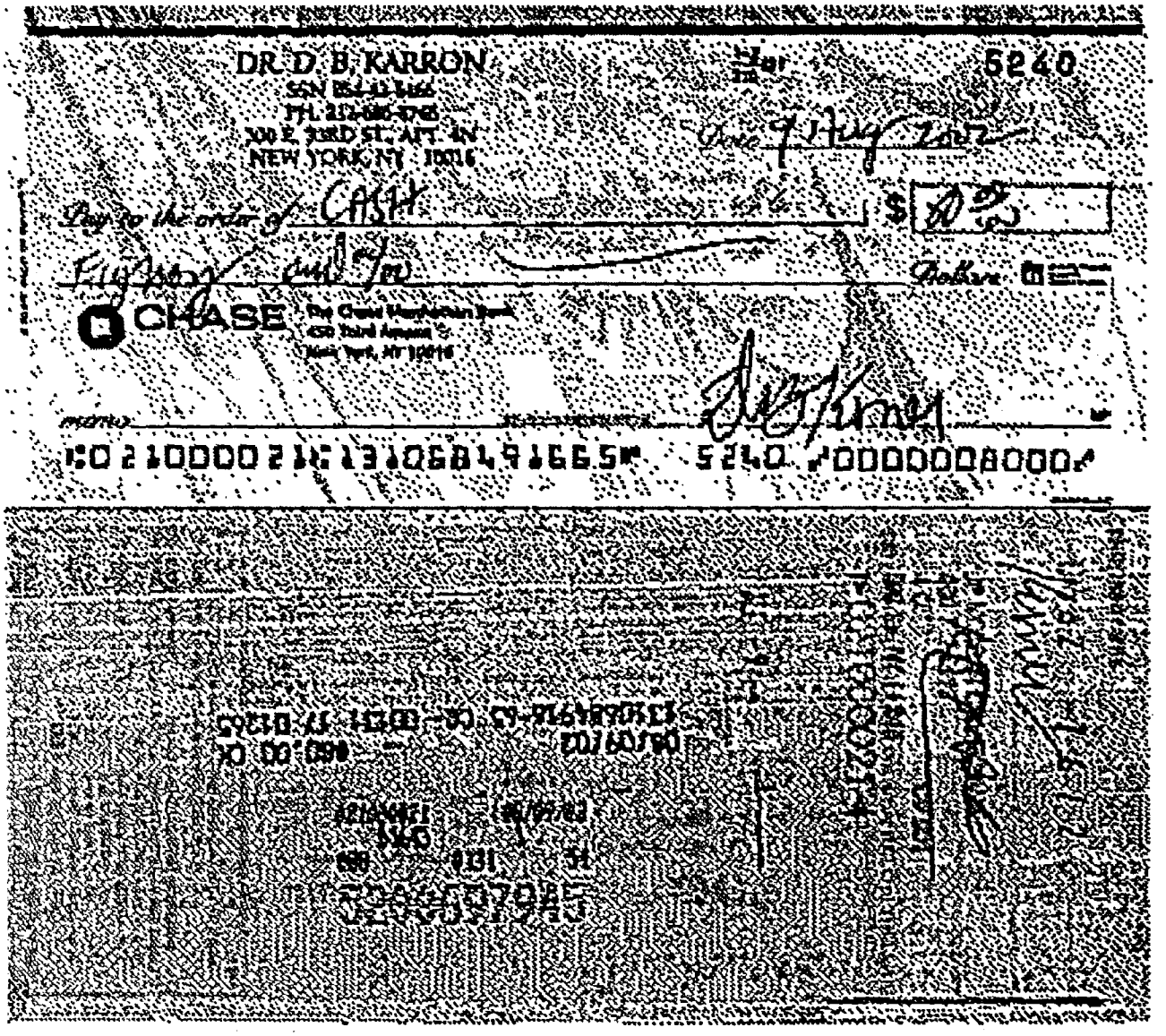
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052715658 Posting date 09-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052715659 Posting date 09-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052697945 Posting date 09-AUG-02



131-00131-B008-00131- -002-1-01-0013-10 - -SY

DR D B KARRON
300 EAST 33RD ST SUITE 4N
NEW YORK NY 10016-0000

Select Banking® Statement

Customer Service
1-800-832-2088
Automated account information 24/7
Personal assistance 6 a.m. - midnight ET
Hearing impaired call 1-800-CHASETD

Primary Account Number: 131-0684916-65
Number of Checks Enclosed: 10

Unlike most people, we love it when you push our buttons!

Select Banking Customer Service.℠
1-800-832-2088

More bank for your buttons.

☎	SHORTER MENU		
1	ACCOUNT INFORMATION	4	REORDER CHECKS, BANK BY MAIL OR ATM DEPOSIT ENVELOPES
2	TRANSFER FUNDS OR MAKE PAYMENTS	5	MERCHANT VERIFICATION, RATES, FOREIGN CURRENCY, OR HELP
3	JPMORGAN MONEY MARKET FUNDS* INFORMATION		

☎	SAME GREAT SHORTCUTS		
1+1+1	BALANCE INFORMATION	1+4+1	REORDER CHECKS
1+2+1	FUNDS TRANSFER	*+9	RETURN TO MAIN MENU

*The distributor of the JPMorgan Funds is J.P.Morgan Fund Distributors, Inc., which is not affiliated with JPMorgan Chase Bank.

Summary of Accounts

	Checking and Savings	*Account Number*	*Opening Balance*	*Ending Balance*
Deposit Accounts	Select Checking W/Interest	131-0684916-65	$ 34,020.83	$ 0.77
	Select High Yield Savings	131-6062954-01	$ 2,016.50	$ 5,019.51
	Total		**$ 36,037.33**	**$ 5,020.28**

		Account Number	*As of*	*Available Credit*	*Balance Owed*
Credit Accounts	Overdraft Line Of Credit	7671-1310-1117-9120	09/12	$ 1,119.00	$ 3,381.00
	Total			**$ 1,119.00**	**$ 3,381.00**

**** THIS ENDS THE SUMMARY PORTION OF YOUR STATEMENT ****

You will receive detailed statements when applicable for Retirement, Credit, and Securities accounts.

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Notice of Change to Deposit Contract

If your account was opened prior to May 1, 2002, we have made changes to the deposit contract governing your account(s). These changes do not affect the amount of any charges or fees on your accounts. The changes will be effective on November 1, 2002. Please contact your branch or ServiceLine for a copy of the new deposit contract. For accounts opened on or after May 1, 2002, you have already received the new contract, and this change does not affect you.

Chase Online(SM) -- Manage your money, your way...

With Chase Online, paying bills is easy, convenient and best of all, it's FREE!
- Pay almost any bill, from the phone company to the lawn service.
- Set up automatic payments for regular monthly bills like the rent or mortgage.
- Send a payment to almost anyone, even family and friends.*
- Receive a reference number for each payment for easy record keeping.

And, our advanced security technology helps keep information about you safe.
See for yourself how easy it is to pay your bills online. Log on, sign up or view a demo at www.chase.com/go.
* U.S. payees only; tax payments and court-ordered payments are not allowed.

Chase wants you to celebrate baseball's most memorable moments.

Every time you use your Chase Credit or Debit MasterCard(R) card for purchases between now and 9/30, you will automatically be entered for a chance to WIN a trip for 2 to a World Series(R) game to throw out a ceremonial first pitch! Create your own memorable moment at the 2002 World Series(R), courtesy of MasterCard.

Visit http://www.mastercard.com/cobrand/mlb/chase for official rules and complete details on how you can go to the 2002 World Series(R) and create your own memorable moment with Major League Baseball(R) legends.

Select Checking W/Interest 131-0684916-65 DR D B KARRON

Summary

Opening Balance	$ 34,020.83	Average Balance	$ 2,575.83
Deposits and Credits	$ 11,110.19	Interest Earned for 31 Day(s)	$ 0.77
Checks, Withdrawals and Debits	$ 45,130.25	Annual Percentage Yield Earned	0.35%
Ending Balance	**$ 0.77**	Interest Credited in 2002	$ 6.24
		Interest Rate(s):	08/13 to 09/12 at 0.35%

Deposits and Credits

Date	*Description*	*Amount*
08/13	Deposit	$ 5,675.03
08/13	Deposit	$ 100.00
08/19	Deposit	$ 750.00
08/22	Deposit	$ 100.00
08/27	Deposit	$ 156.25
09/04	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,394.85
09/06	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 1,000.00
09/09	Deposit	$ 872.63
09/12	Advance-Overdraft Line Of CR # 7671-1310-1117-9120	$ 980.66
09/12	Monthly Service Charge Adj	$ 60.00
09/12	Overdraft Fee Adjustment	$ 20.00

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRO

(continued)

Deposits and Credits

Date	Description	Amoun
09/12	Interest Credit	$ 0.77
Total		**$ 11,110.19**

Withdrawals and Debits

Date	Description	Amoun
08/10	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 2,460.92
08/12	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 4,185.02
08/13	Fee For Previous Statement Period (See Monthly Fee Section)	$ 30.00
08/16	Online Bnkg Trnsf To Sav # 131-6062954-01 000233	$ 3,000.00
08/16	NYCE ATM Withdrawal On 08/15 Travel Plaza I-95, Perryville , MD Card # 5113 7900 3276 7377; Serial # 025175	$ 102.00
08/18	Online Banking Payment To Chase O/D 7671-1310-1117-9120	$ 3.60
08/19	ATM Payment To M/C # 5263-2710-0928-1872 On 08/19 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009842	$ 200.00
08/19	ATM Withdrawal On 08/19 450 Third Ave, NY, NY (00131/03) Card # 5113 7900 3276 7377; Serial # 009838	$ 100.00
08/20	Mbna America Online Pmt 082002	$ 40.00
08/20	Discover Smart Chk 082002	$ 8.99
08/24	Online Banking Payment To Master Card 5263-2710-0928-1872	$ 488.00
08/26	ATM Withdrawal On 08/24 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 008930	$ 80.00
08/27	Mbna America Online Pmt 082702	$ 1,000.00
09/03	ATM Withdrawal On 08/30 450 Third Ave, NY, NY (00131/06) Card # 5113 7900 3276 7377; Serial # 001699	$ 200.00
09/06	Mbna America Online Pmt 090602	$ 1,000.00
09/09	ATM Withdrawal On 09/08 450 Third Ave, NY, NY (00131/05) Card # 5113 7900 3276 7377; Serial # 003229	$ 60.00
Total		**$ 12,958.53**

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
1115	08/19	$ 1,000.00	1122	08/16	$ 1,000.00	5301	09/04	$ 3,000.00
1116	08/15	$ 70.00	1123	09/12	$ 1,138.68	5302	09/09	$ 15.00
1120*	08/13	$ 4,778.43	1124	09/12	$ 719.61			
1121	08/13	$ 20,000.00	5300*	08/23	$ 450.00			

Total (10 checks) **$ 32,171.72**

** indicates gap in check sequence*

Daily Balances

Date	Balance	Date	Balance	Date	Balance
08/13	$ 8,341.49	08/18	$ 4,165.89	08/22	$ 3,666.90
08/15	$ 8,271.49	08/19	$ 3,615.89	08/23	$ 3,216.90
08/16	$ 4,169.49	08/20	$ 3,566.90	08/24	$ 2,728.90

131-00131-B008-00131- -002-1-01-0013-10 - -SY Primary Account Number: 131-0684916-65

Select Checking W/Interest 131-0684916-65 DR D B KARRON

(continued)

08/26	$ 2,648.90	09/04	$ 0.00	09/12	$ 0.77
08/27	$ 1,805.15	09/06	$ 0.00		
09/03	$ 1,605.15	09/09	$ 797.63		

Select High Yield Savings 131-6062954-01 DANIEL KARRON

Summary

Opening Balance	$ 2,016.50	Average Balance	$ 4,726.77
Deposits and Credits	$ 3,003.01	Interest Earned for 31 Day(s)	$ 3.01
Checks, Withdrawals and Debits	$ 0.00	Annual Percentage Yield Earned	0.75%
Ending Balance	**$ 5,019.51**	Interest Credited in 2002	$ 18.37
		Interest Rate(s):	08/13 to 09/12 at 0.75%

Deposits and Credits

Date	*Description*	*Amount*
08/16	Online Bnkg Trnsf Fr Chk # 131-0684916-65 000233	$ 3,000.00
09/12	Interest Credit	$ 3.01
Total		**$ 3,003.01**

Daily Balances

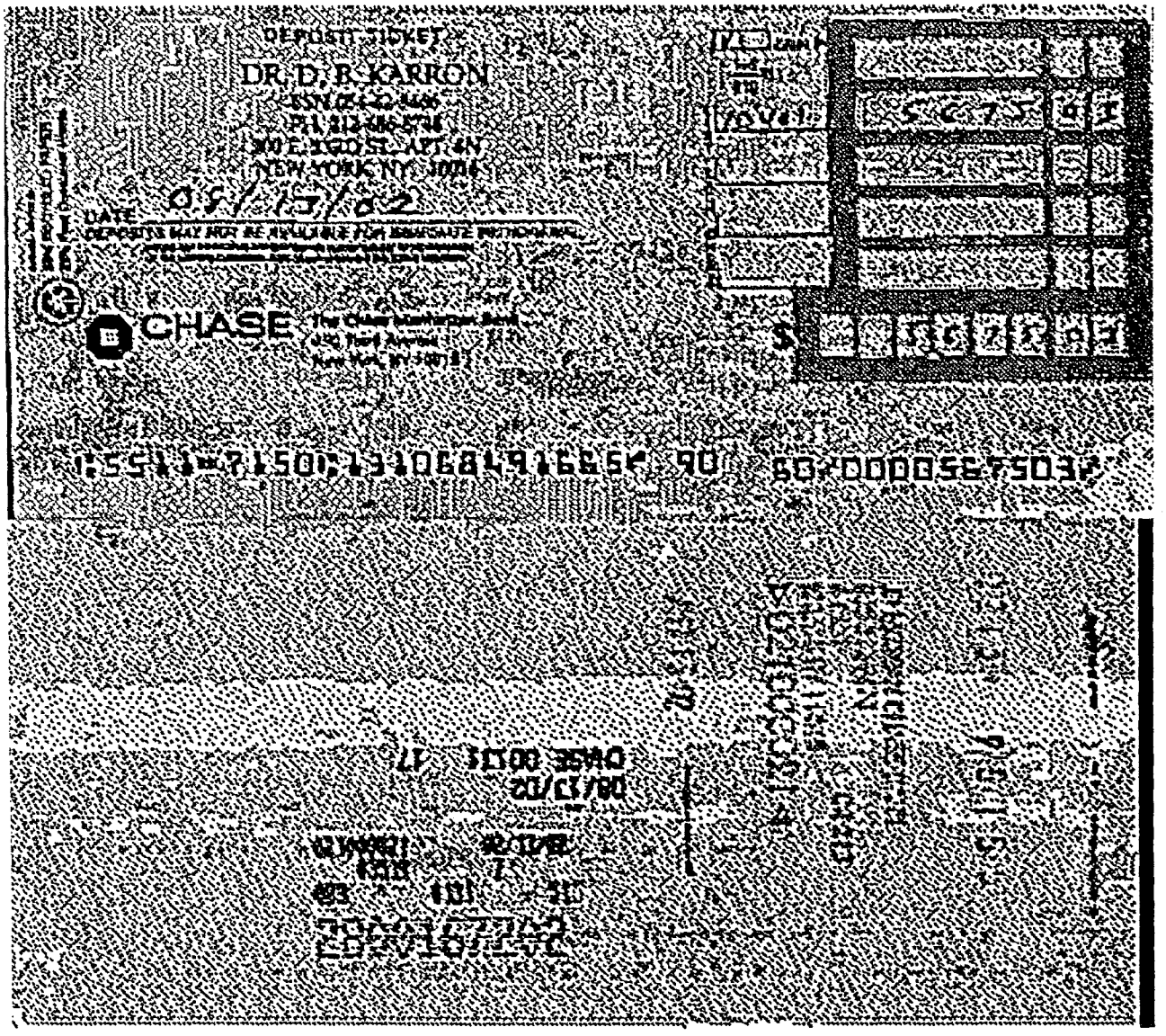
Date	*Balance*	*Date*	*Balance*	*Date*	*Balance*
08/16	$ 5,016.50	09/12	$ 5,019.51		

Monthly Fee

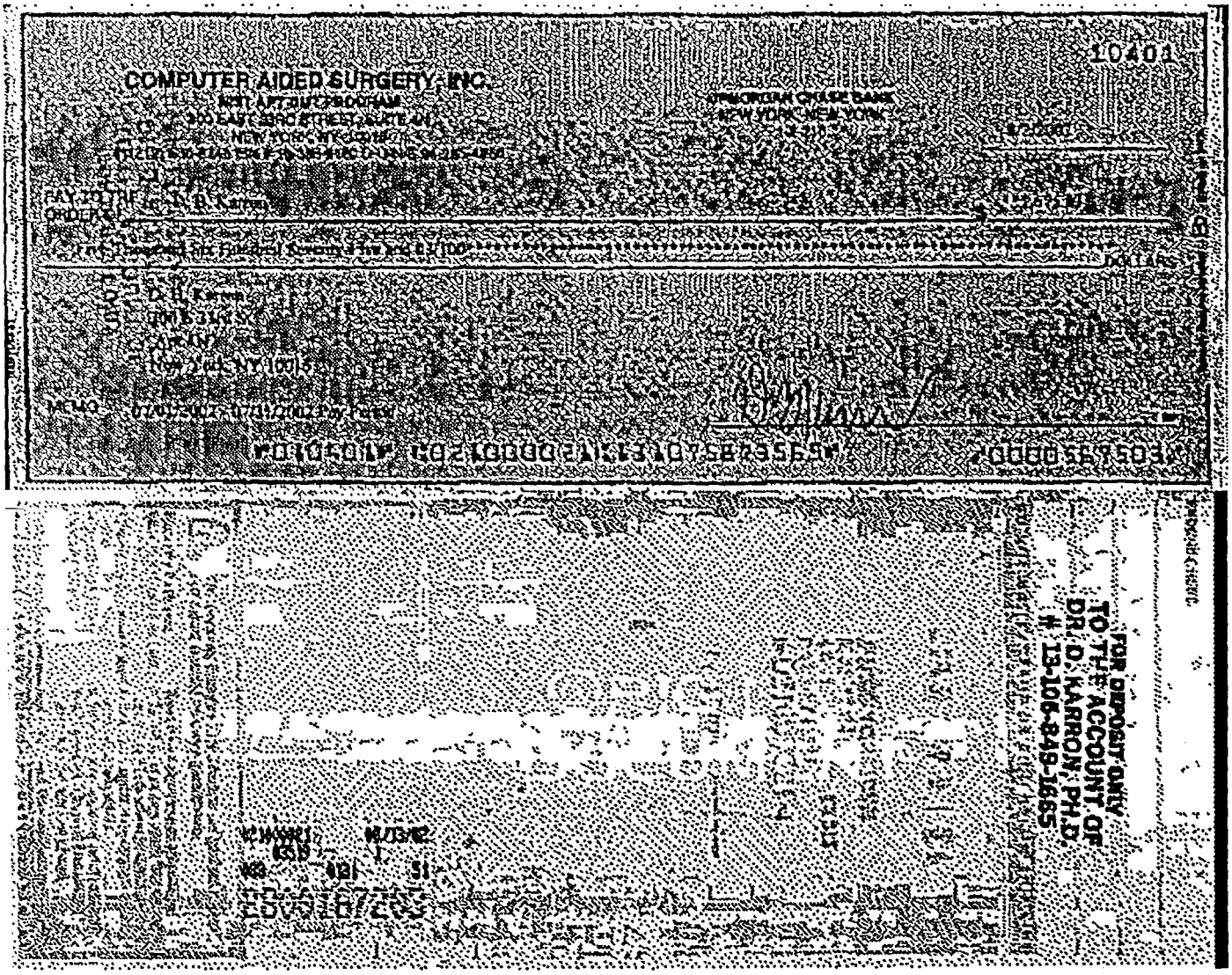
A $30.00 fee was deducted from your account on 08/13 because your combined average deposit balance during the previous statement period was less than $25,000 AND your combined average deposit balance plus the current balance of linked qualified personal loans totaled less than $50,000.

A $30.00 fee for this statement period will be deducted from your account and will appear on your next statement. Please update your records. Your combined average balance was $10,683.60. With a combined average deposit balance of $25,000 or a total of $50,000 in your combined average deposit balances plus the current balance of linked qualified Loan(s) and qualified non-FDIC insured investments you can avoid most monthly fees.

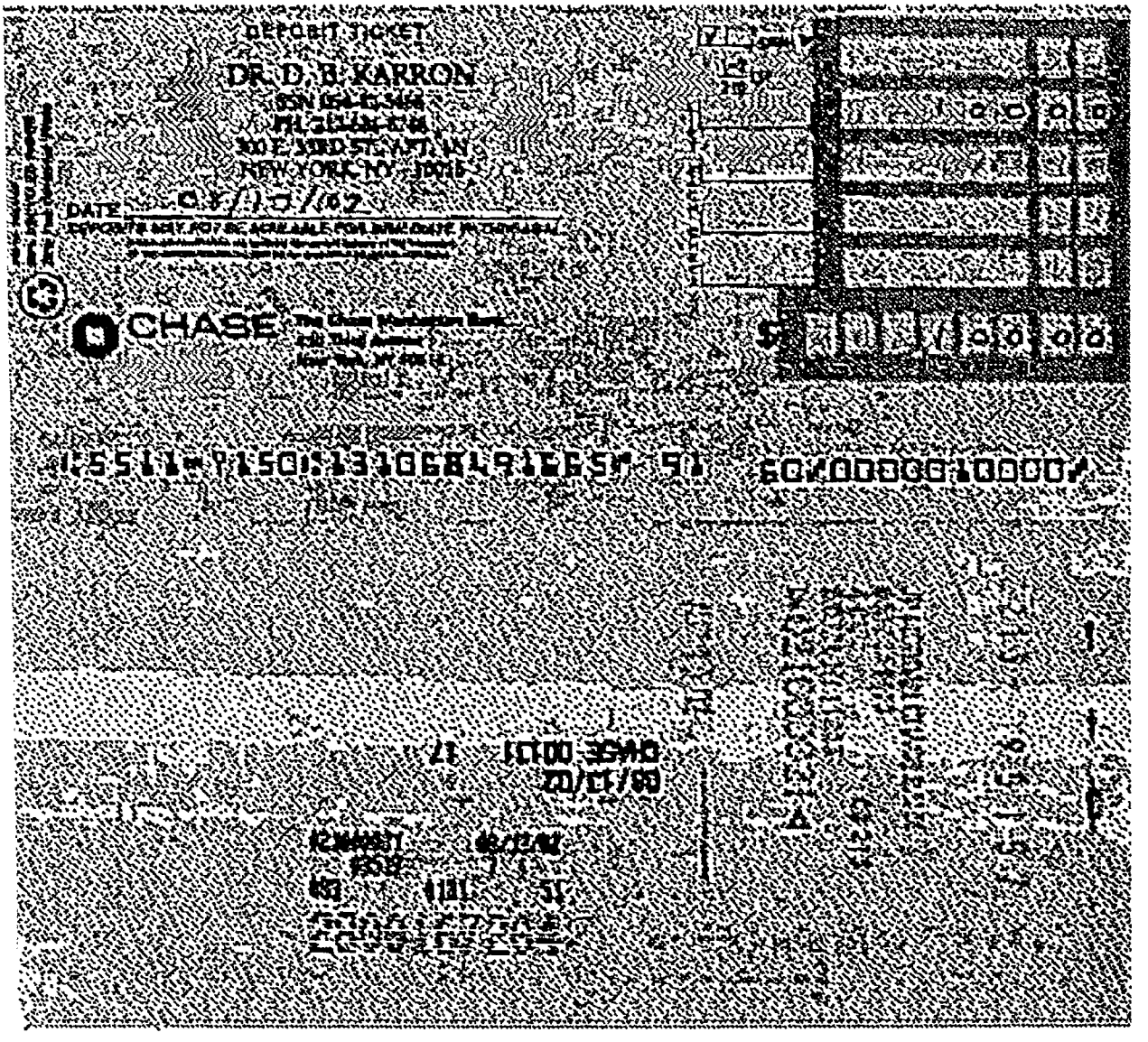
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028167202 Posting date 13-AUG-02



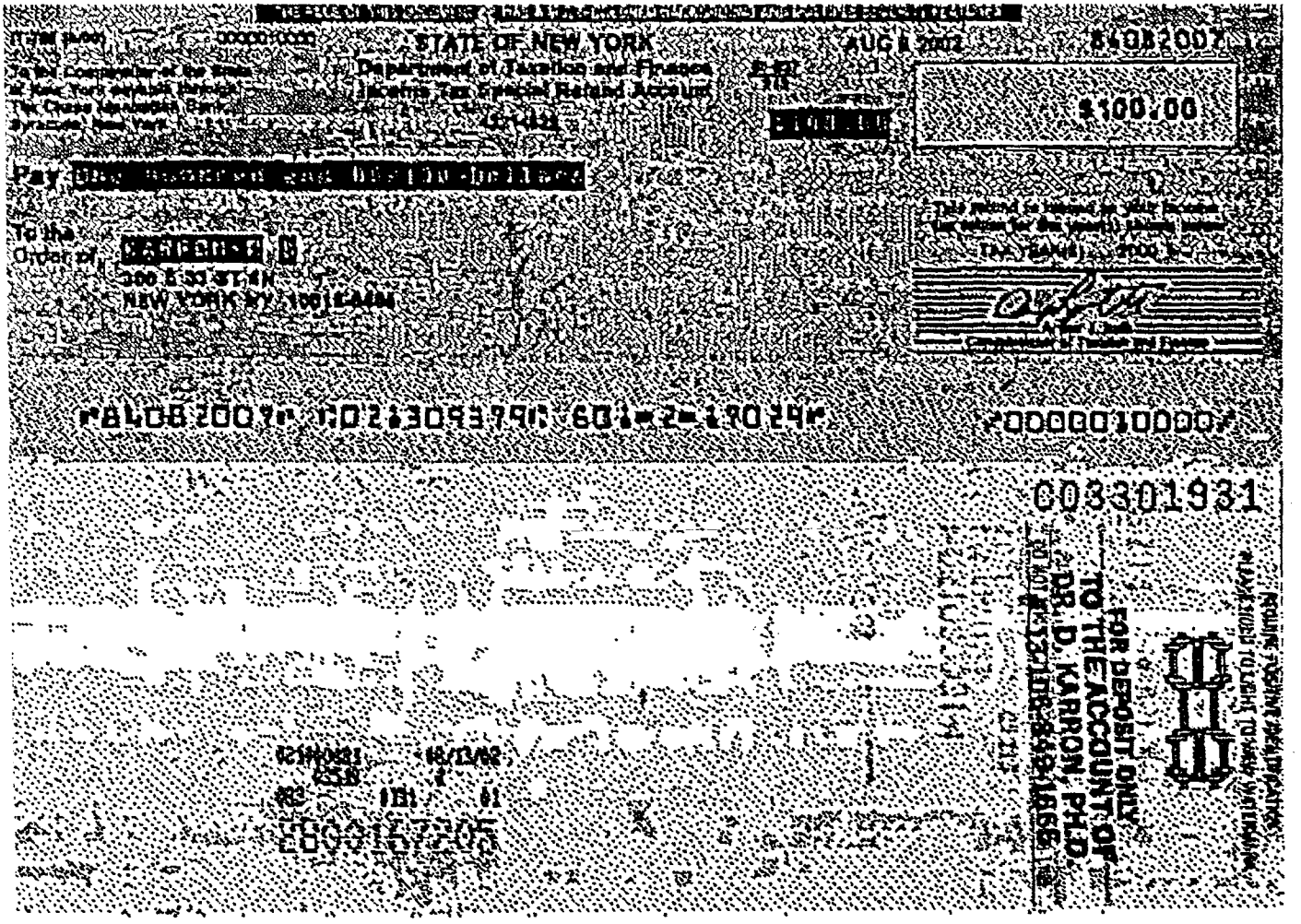
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028167203 Posting date 13-AUG-02



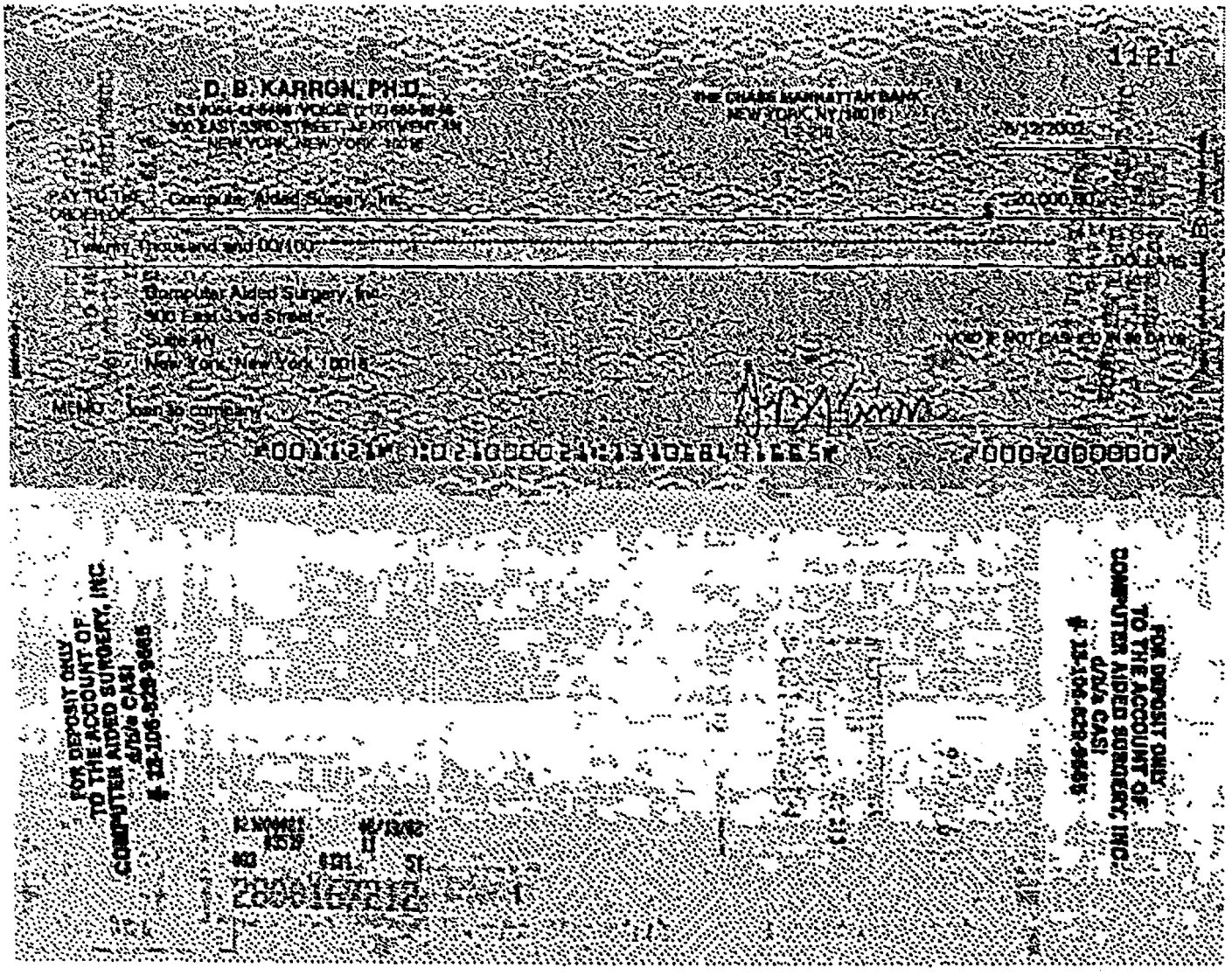
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028167204 Posting date 13-AUG-02



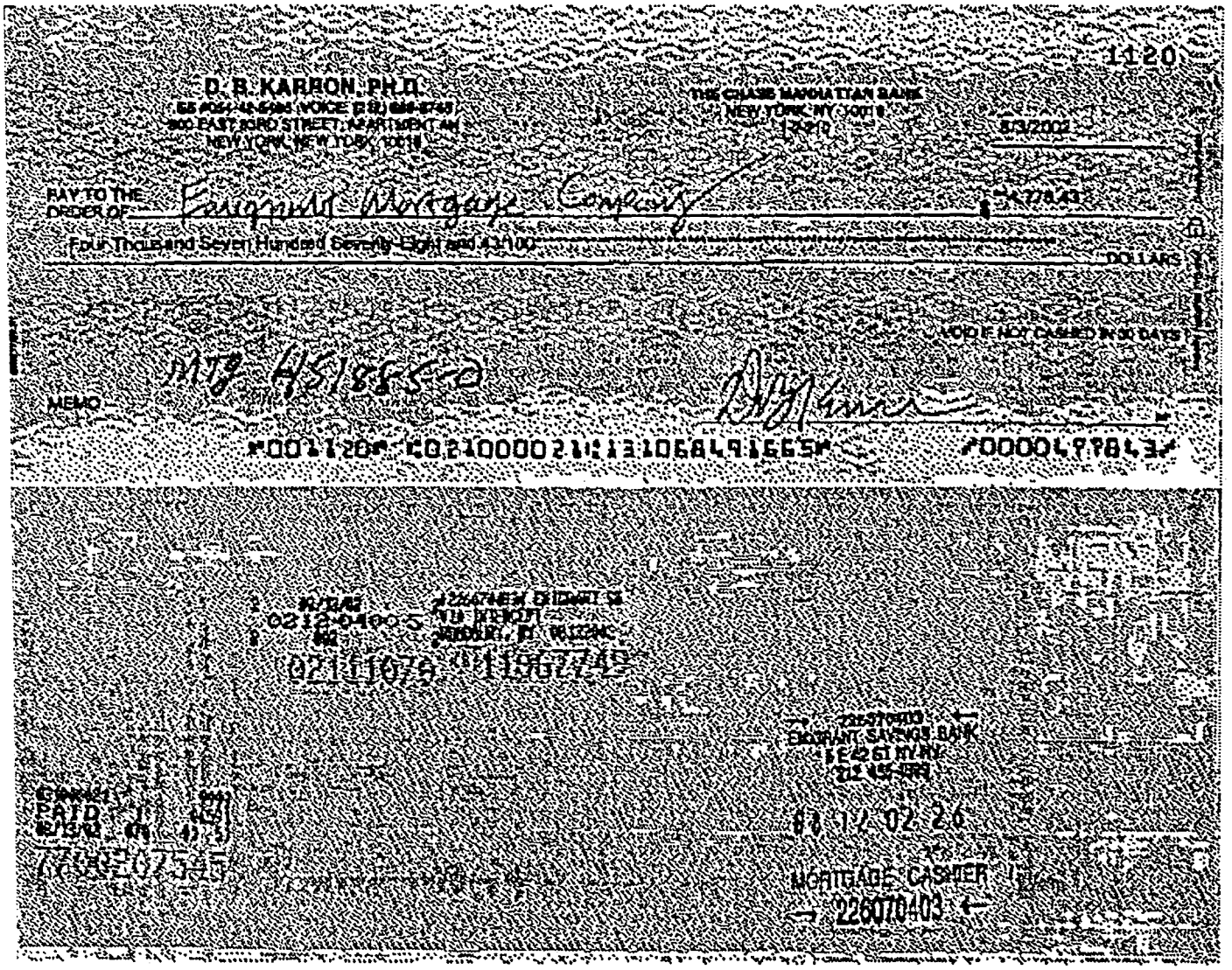
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028167205 Posting date 13-AUG-02



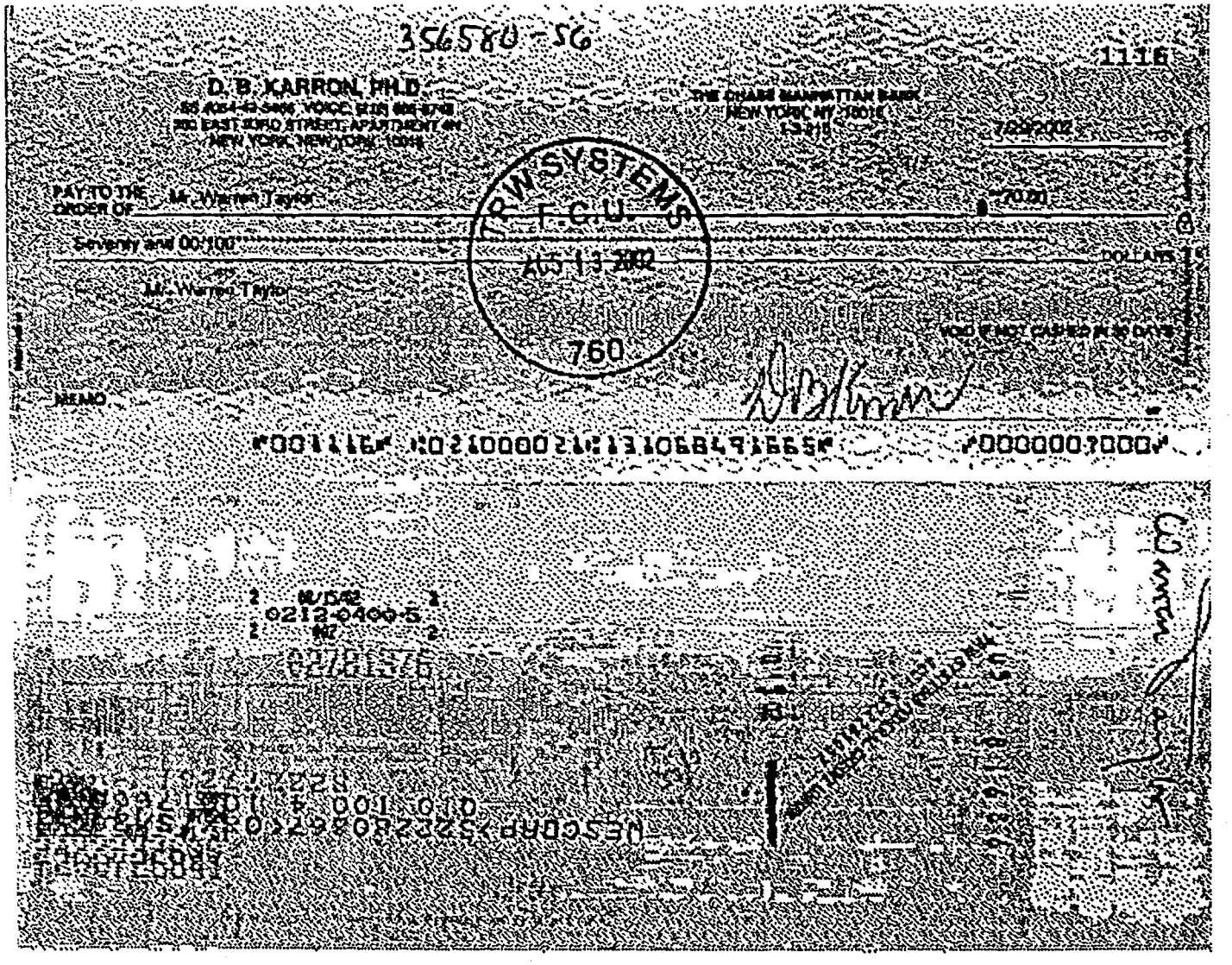
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0028167212 Posting date 13-AUG-02



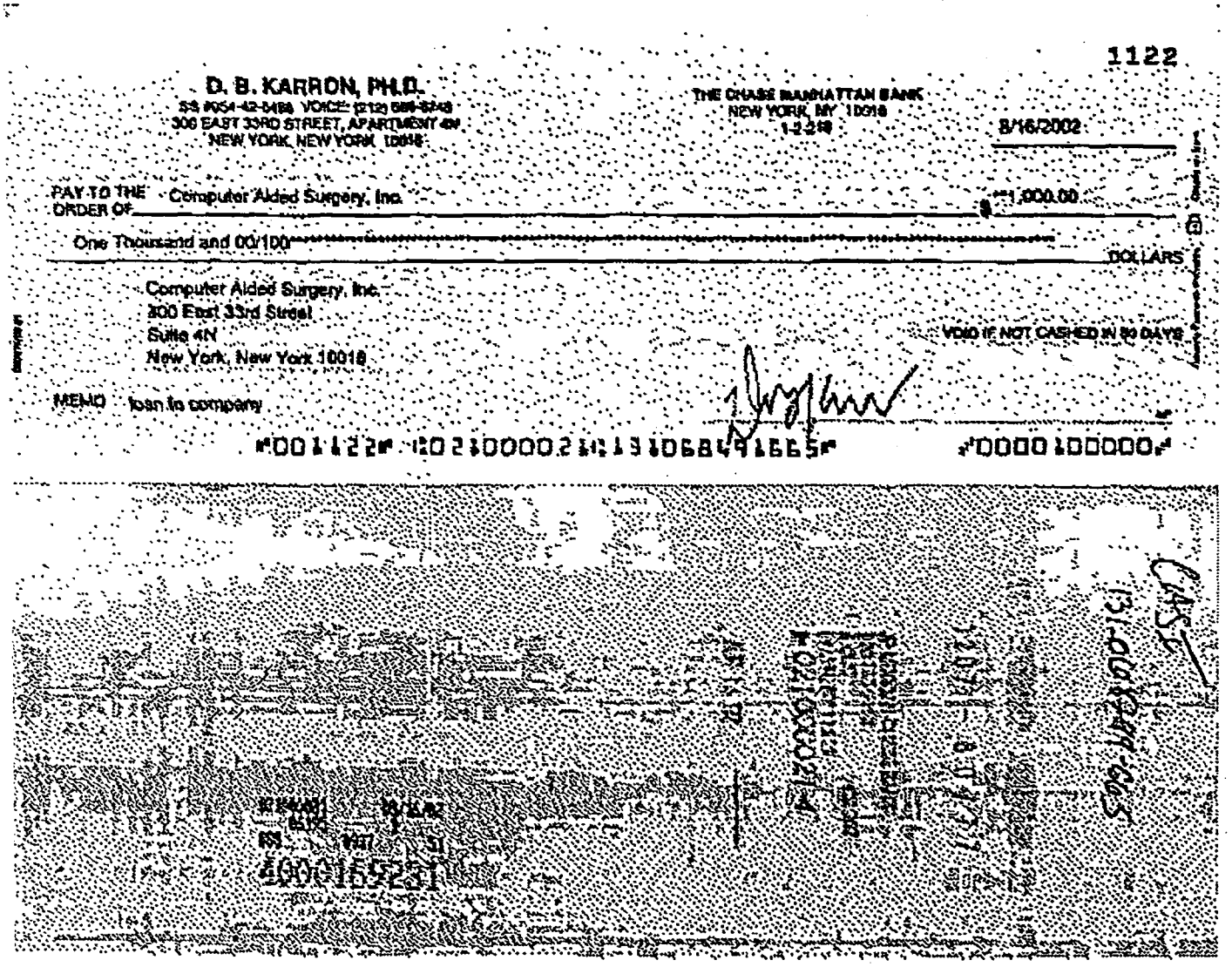
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0077207545 Posting date 13-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072726841 Posting date 15-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040169231 Posting date 16-AUG-02



1122

D. B. KARRON, PH.D.
SS #054-42-5488 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10018
1-2-249

8/16/2002

PAY TO THE ORDER OF Computer Aided Surgery, Inc. $ **1,000.00

One Thousand and 00/100 DOLLARS

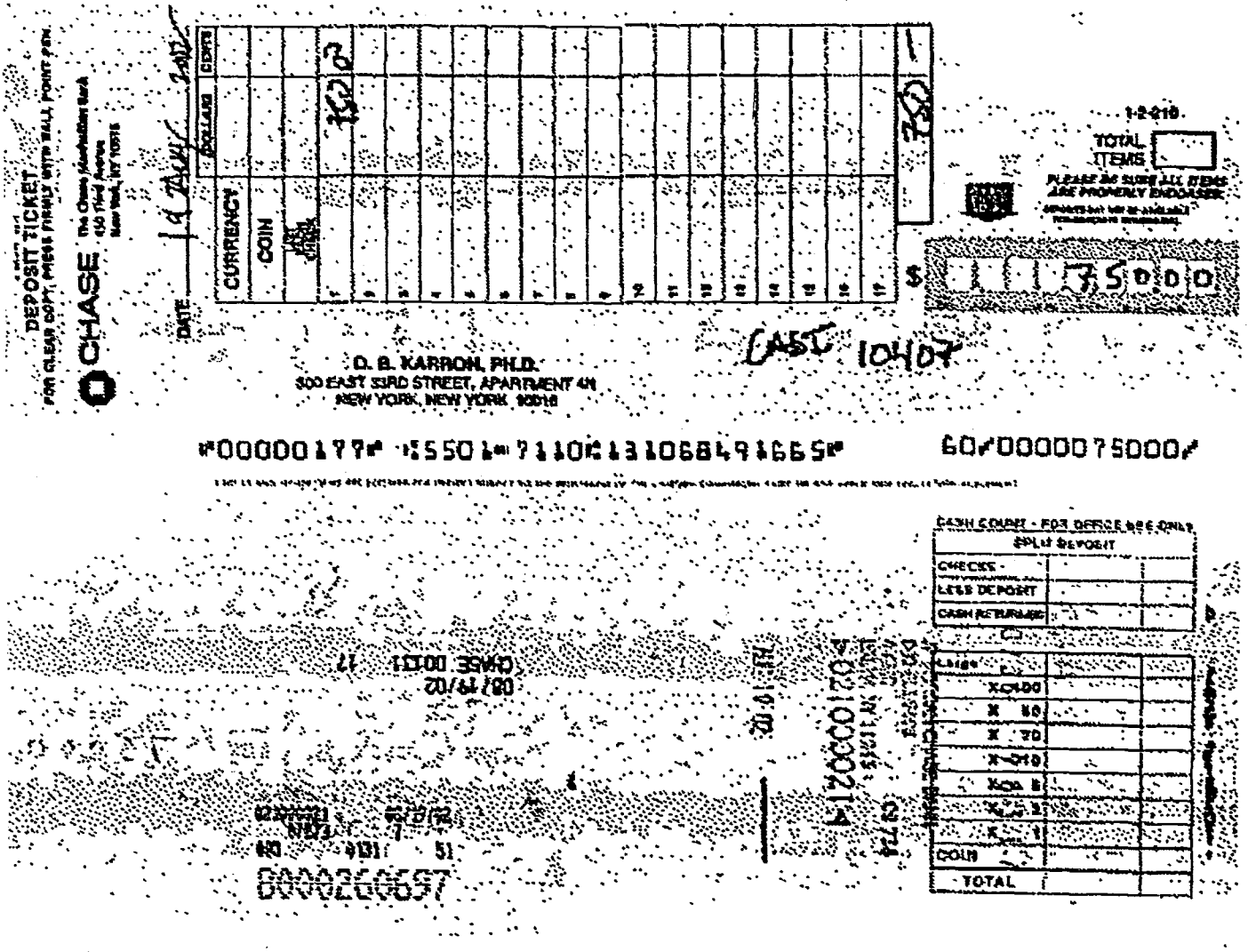
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

VOID IF NOT CASHED IN 90 DAYS

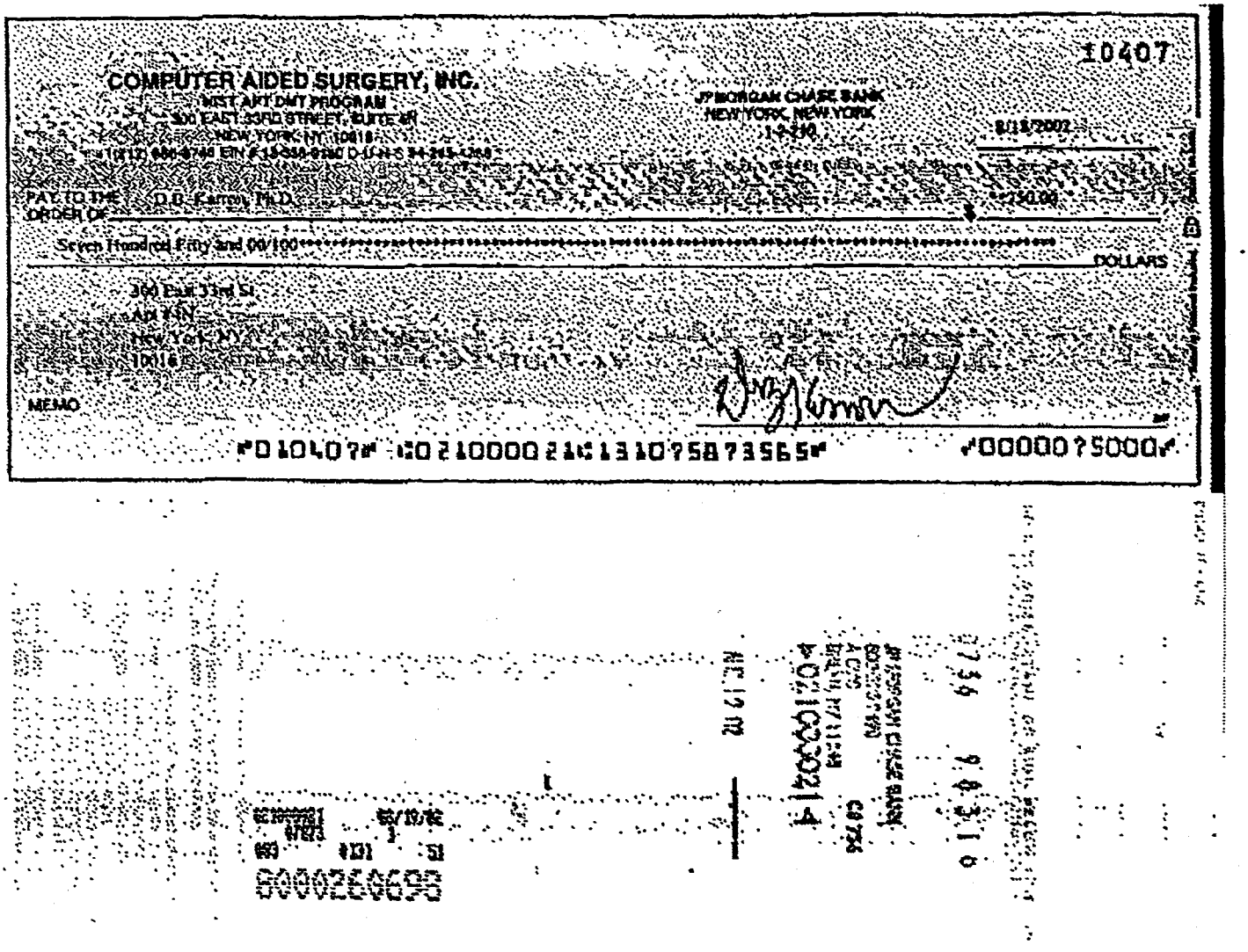
MEMO loan to company

⑈001122⑈ ⑆021000021⑆ 191068491665⑈ ⑈0000100000⑈

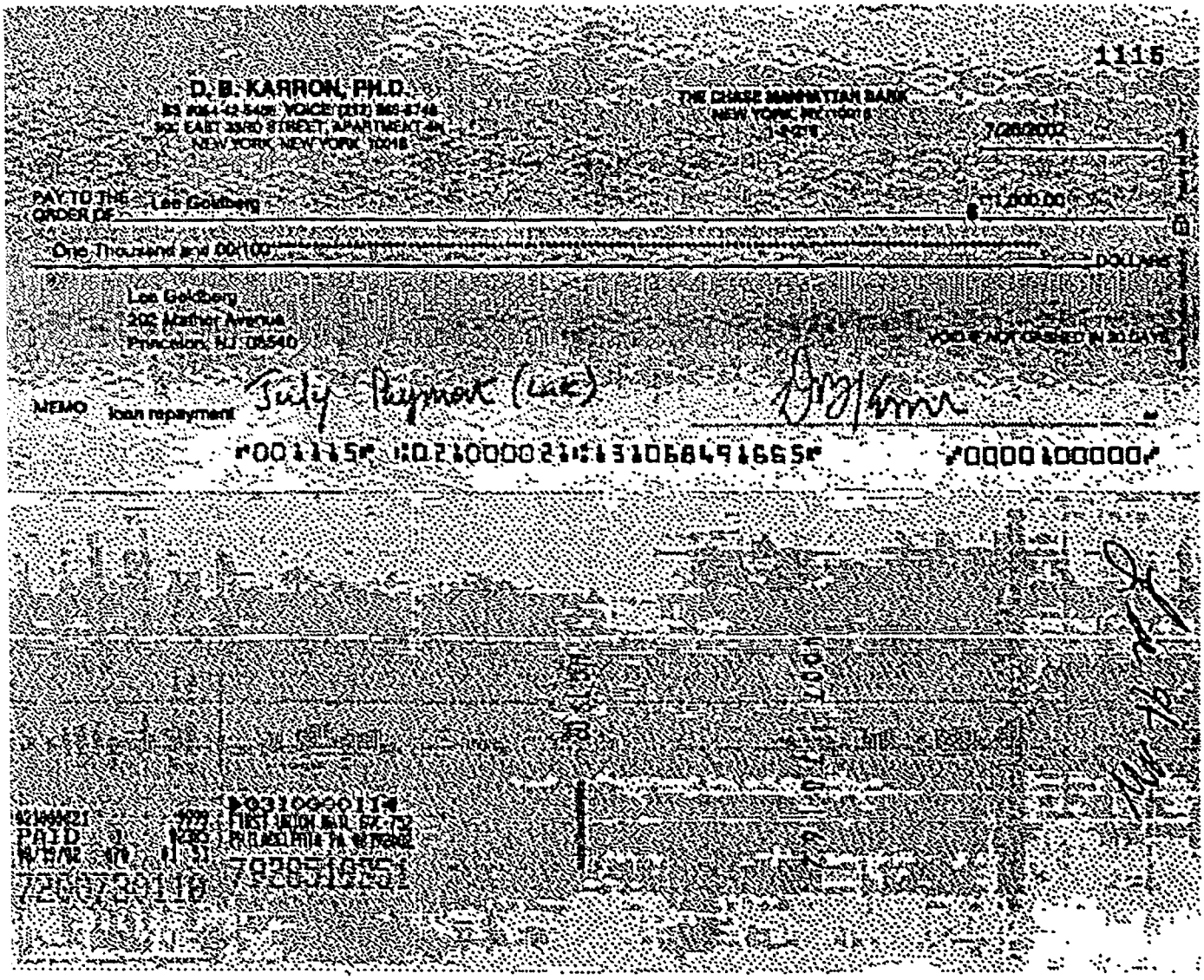
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080260697 Posting date 19-AUG-02



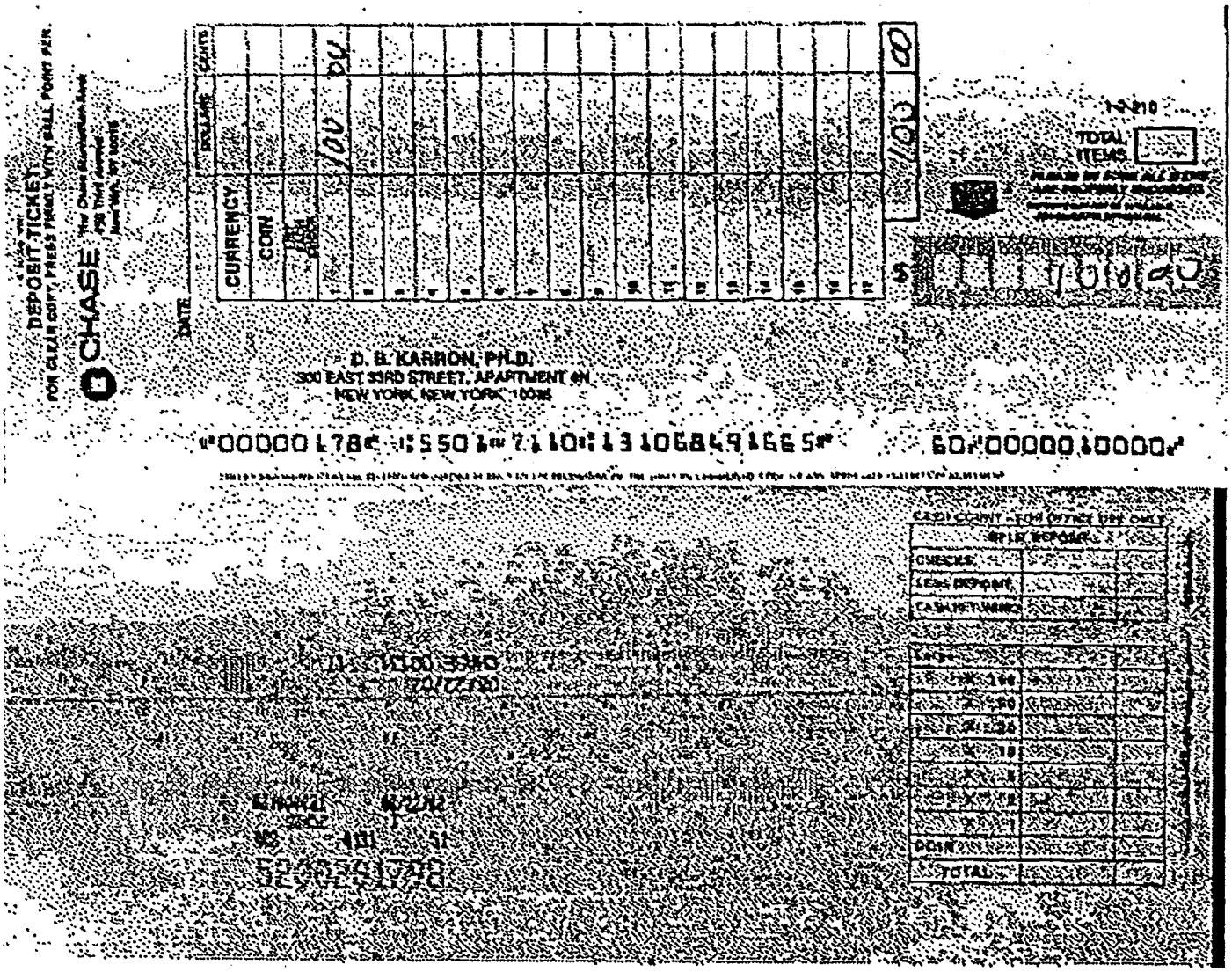
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0080260698 Posting date 19-AUG-02



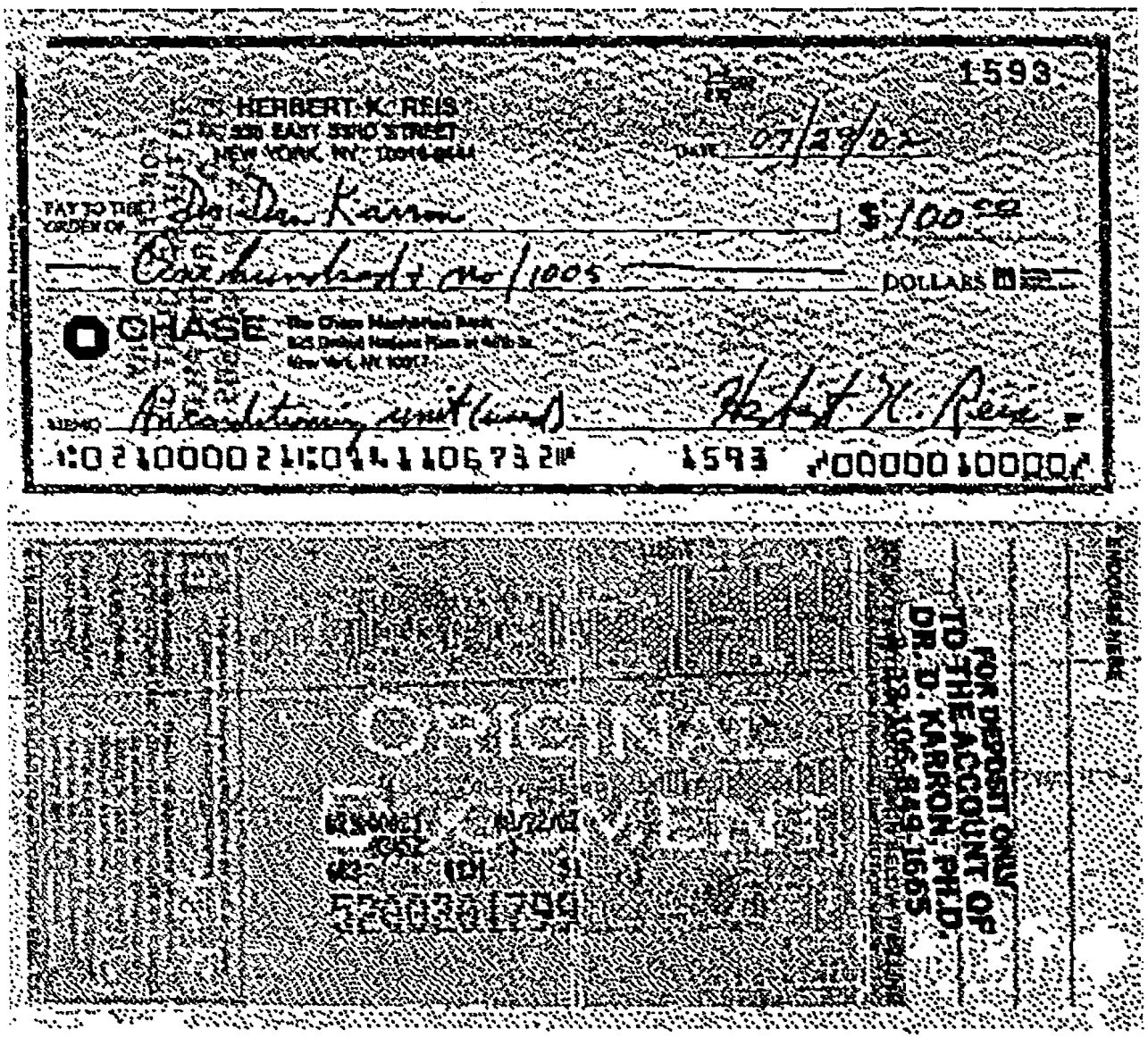
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0072730110 Posting date 19-AUG-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052201798 Posting date 22-AUG-02

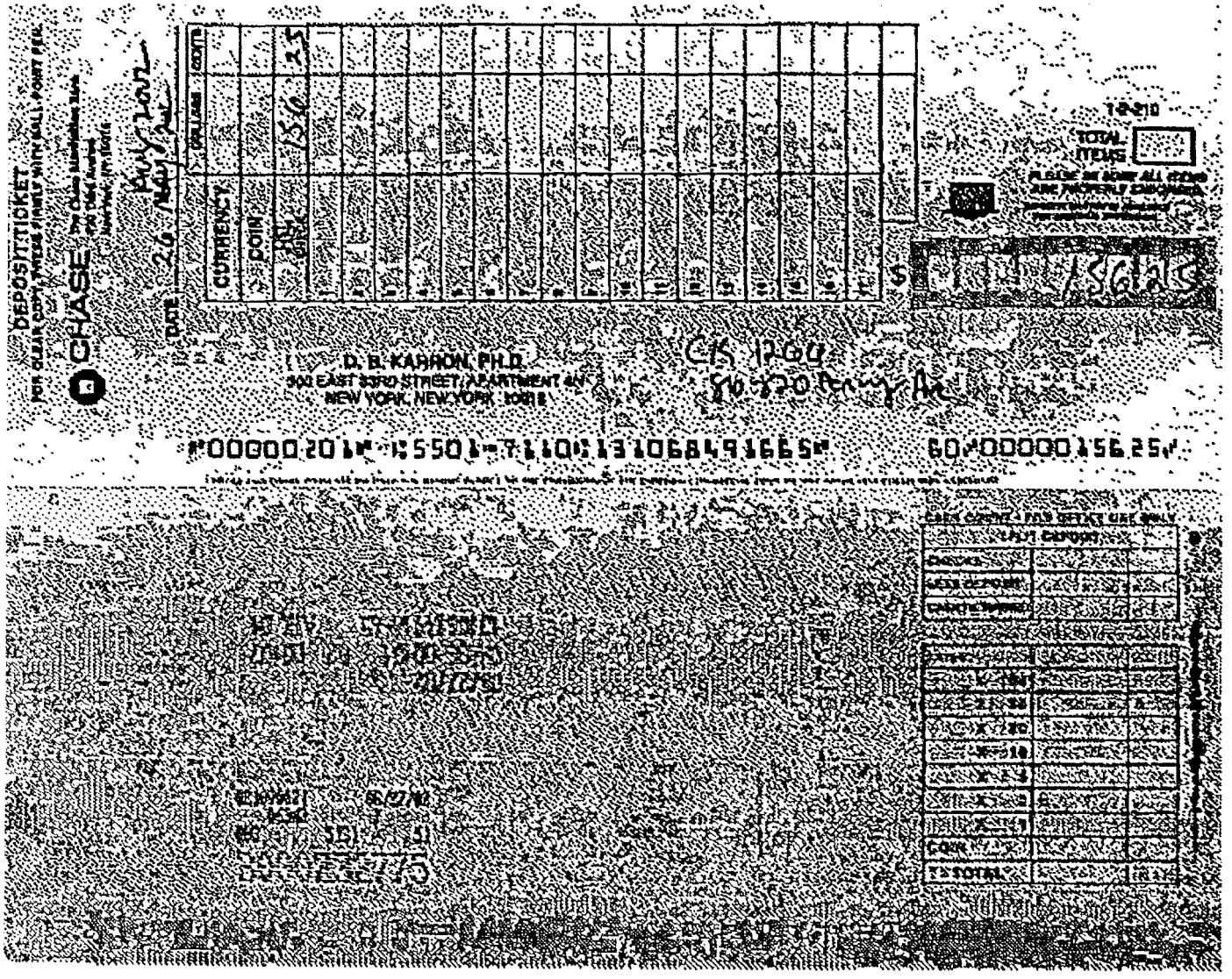


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052201799 Posting date 22-AUG-02

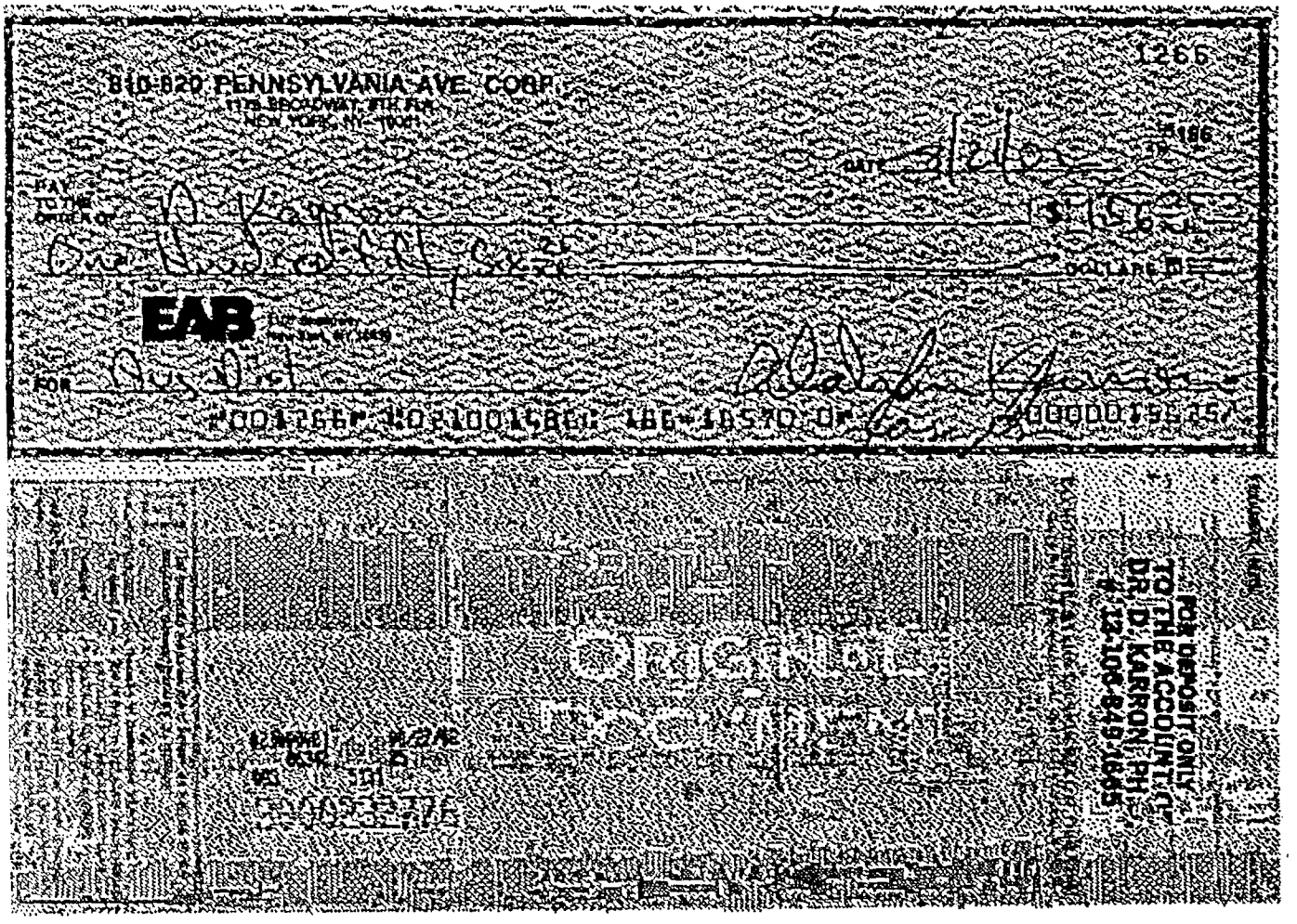


THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030531952 Posting date 23-AUG-02

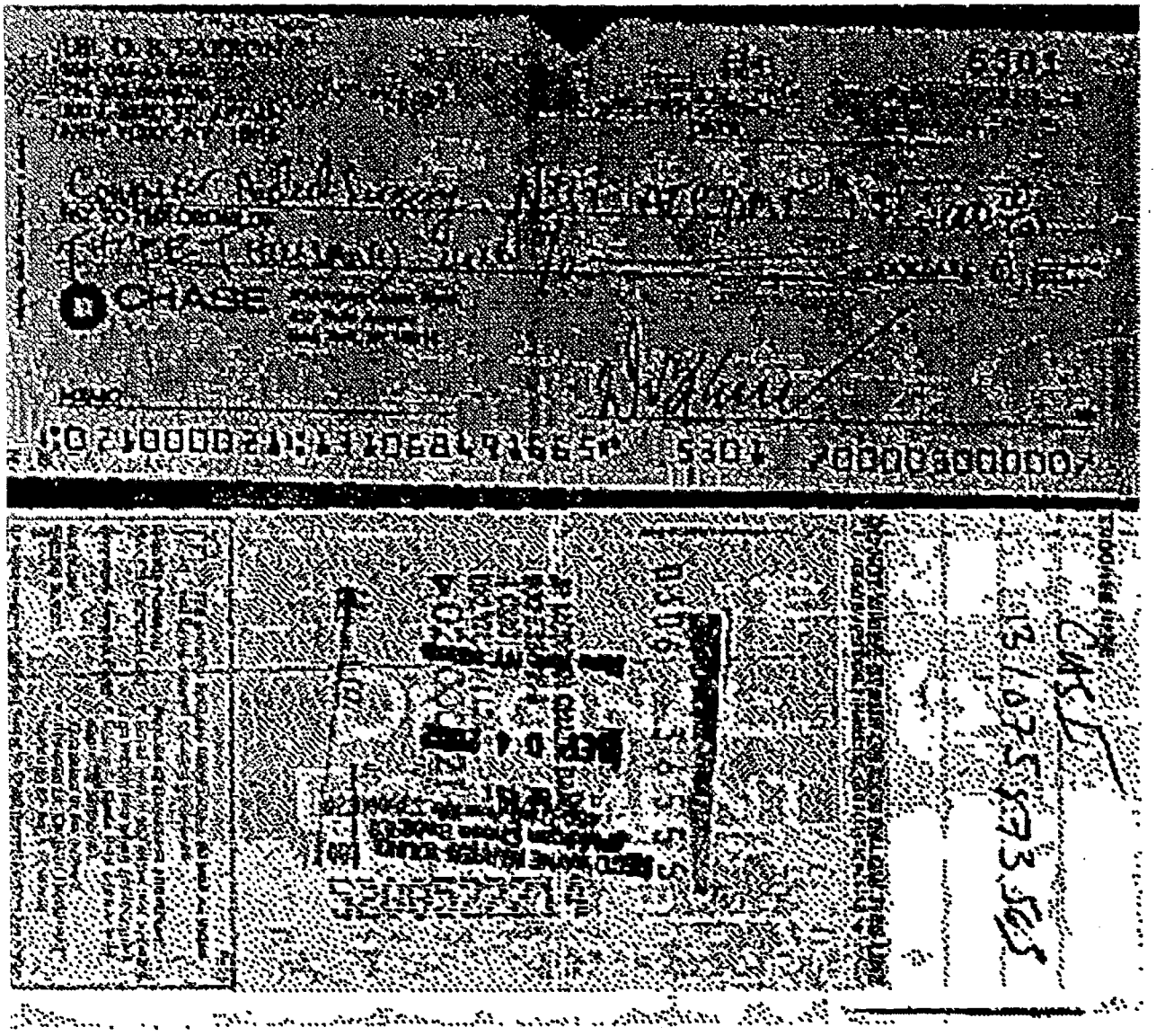
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030232775 Posting date 27-AUG-02



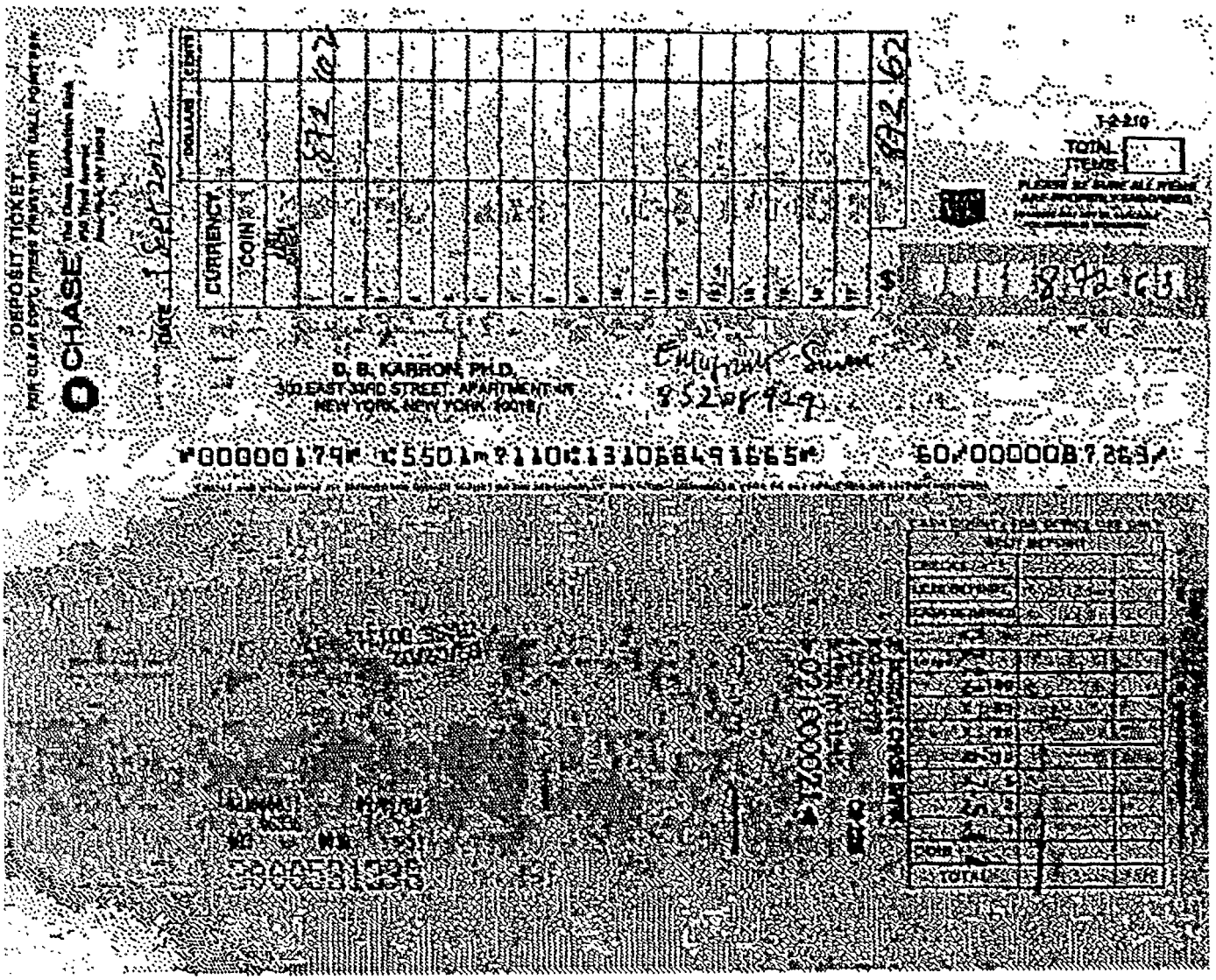
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030232776 Posting date 27-AUG-02



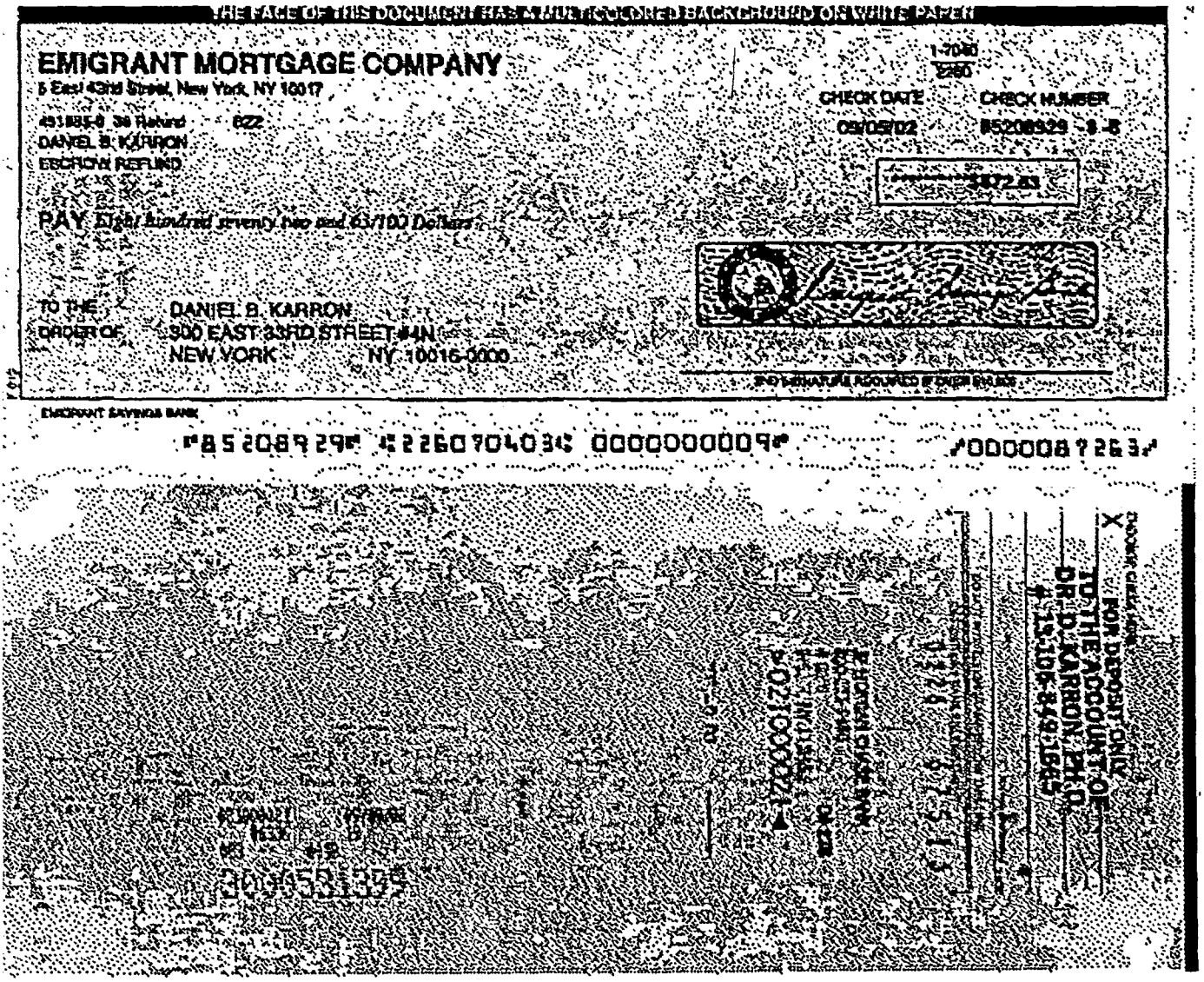
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0052522214 Posting date 04-SEP-02



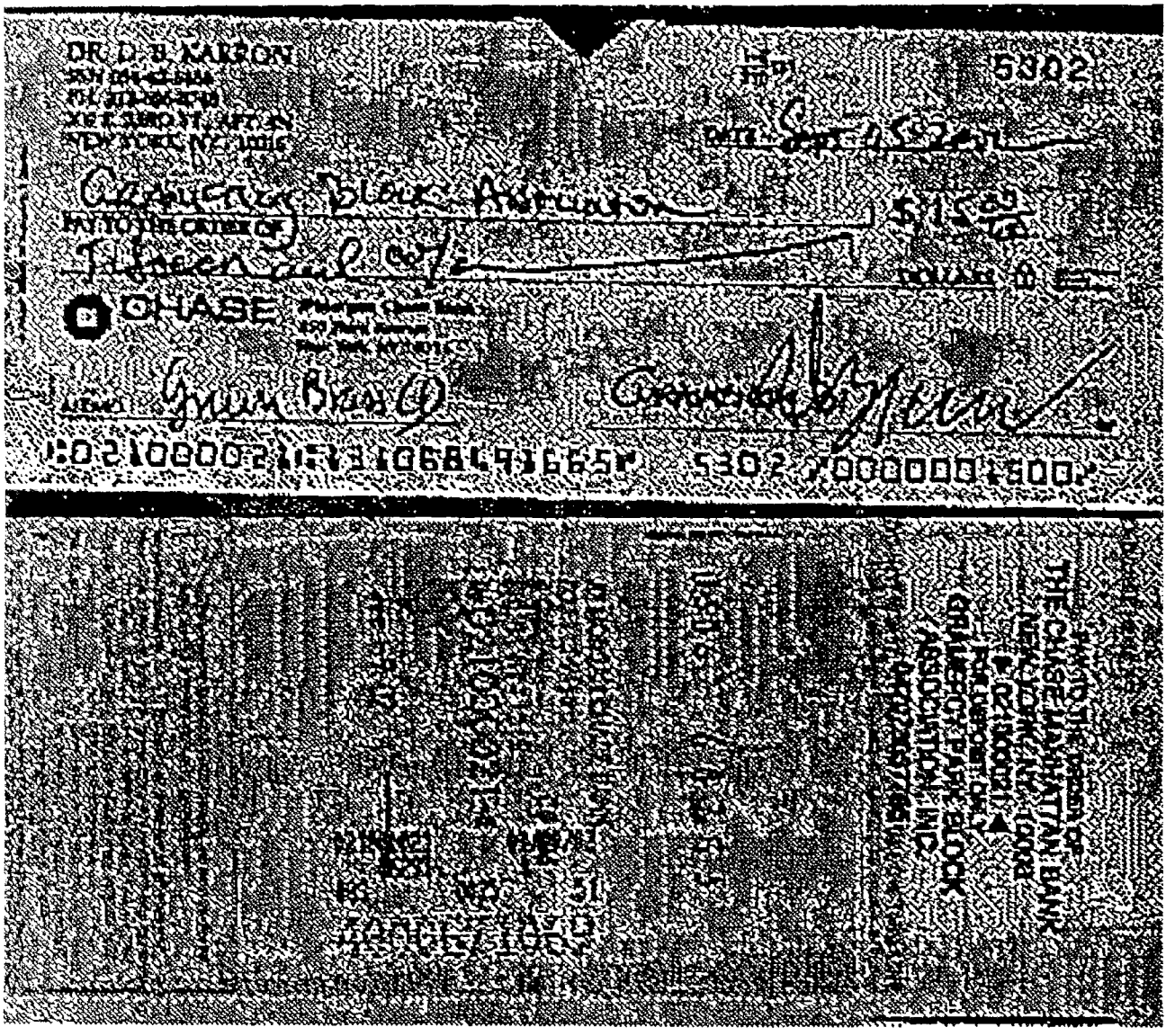
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030531398 Posting date 09-SEP-02



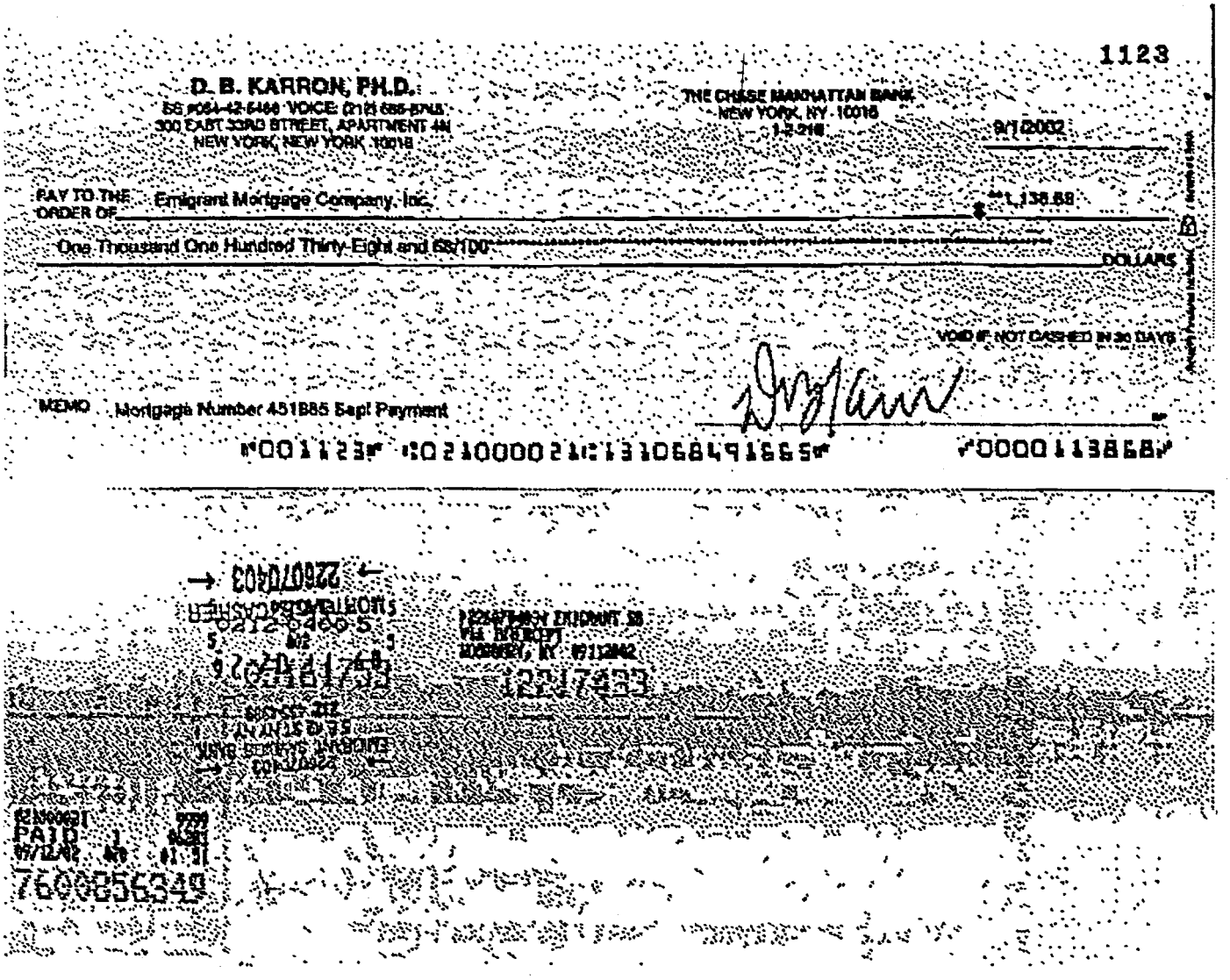
THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0030531399 Posting date 09-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0040671069 Posting date 09-SEP-02



THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076856349 Posting date 12-SEP-02



1123

D. B. KARRON, PH.D.
SS #054-42-6468 VOICE: (212) 685-8743
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-216

9/12/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. **1,138.68

One Thousand One Hundred Thirty-Eight and 68/100 DOLLARS

VOID IF NOT CASHED IN 90 DAYS

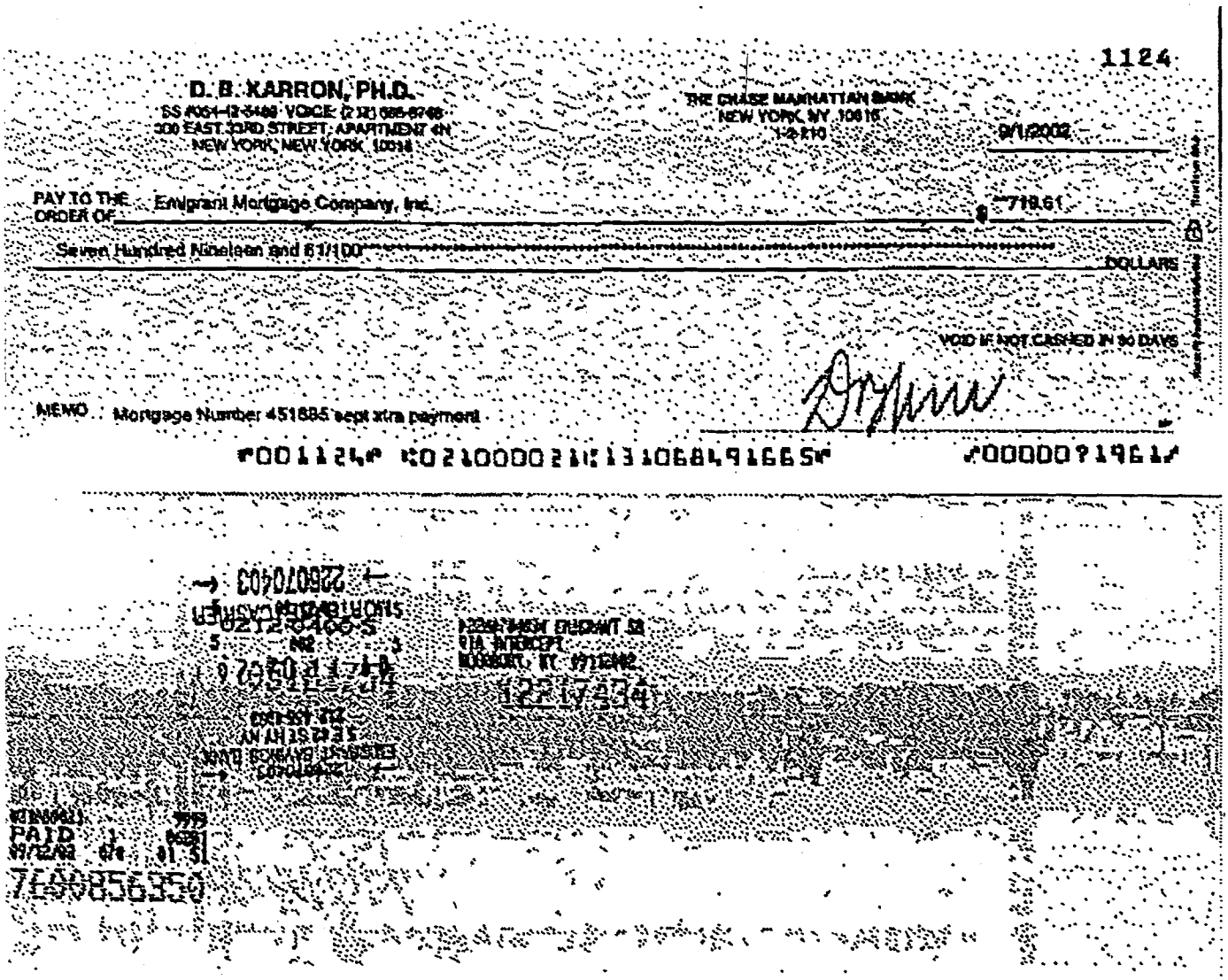
MEMO Mortgage Number 451885 Sept Payment

⑈001123⑈ ⑆021000021⑆131068491665⑈ ⑈0000113868⑈

PAID 1

760085349

THIS ITEM IS PART OF A LEGAL STATEMENT RECONSTRUCTION
GROUP ID G1731-04AUG04
Sequence number 0076856350 Posting date 12-SEP-02



1124

D. B. KARRON, PH.D.
SS #061-42-6468 VOICE: (212) 685-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2/210

9/1/2002

PAY TO THE ORDER OF Emigrant Mortgage Company, Inc. $ **719.61

Seven Hundred Nineteen and 61/100 DOLLARS

VOID IF NOT CASHED IN 90 DAYS

MEMO Mortgage Number 451685 sept xtra payment

⑈001124⑈ ⑆021000021⑆ 13106849166 5⑈ ⑈00000719 61⑈

PAID

7649856350

DUPLICATE COPY

American Express Small Business Services

Customer Service
800-492-3344

(24 hours / 7 days)
www.americanexpress.com

To Pay By Computer, visit americanexpress.com/smallbusiness or to Pay B Phone call 1-800-I-Pay-AXP (1-800-472-9297).

The Corporate Card for Small Business

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
October 8, 2001

Account Number
3783-490172-15000

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
70.57	0.00	165.25	235.82

Please Pay Immediately

Terms - Payable in full on receipt of Statement.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3783-490172-15000

	Amount $
September 17, 2001 AMEX BUSINESS FLEX MUST PAY THIS AMT 5 OF 6 7040227751002 AMERICAN EXPRESS BUSINESS FLEX CONTRACT: 704-0227751-002 PAYMT 5 OF 6 FOR INQUIRIES CALL 1-800-403-1288 Reference: PAYMENT	84.07
September 17, 2001 AMEX BUSINESS FLEX MUST PAY THIS AMT 3 OF 6 7040227751003 AMERICAN EXPRESS BUSINESS FLEX CONTRACT: 704-0227751-003 PAYMT 3 OF 6 FOR INQUIRIES CALL 1-800-403-1288 Reference: PAYMENT	81.18
Total of Card Activity New Charges	165.25
Payments/Credits	0.00

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-15000

Please Pay Immediately

Total Amount Due
$235.82

To Pay By Computer, visit americanexpress.com/smallbusiness, or to Pay By Phone call 1-800-I-PAY-AXP (1-800-472-9297).

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Please enter account number on all checks and correspondence. Make check payable to America Express.

Check here if address or telephone number has changed. Note changes o reverse side.

☐

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

0000378349017215000 0000235820000016525 08HH

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by calling 1-800-CASH-NOW or by writing to us at the Funds Access Services address indicated on your paper statement, or click on the Customer Service link online, as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. **When contacting us:** 1. Tell us your name and account number. 2. Provide the dollar amount of the suspected error. 3. Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

AMERICAN EXPRESS Small Business Services

Customer Service
800-492-3344

(24 hours / 7 days)
www.americanexpress.com

To Pay By Computer, vis americanexpress.com/ smallbusiness or to Pay I Phone call 1-800-I-Pay-AXP (1-800-472-9297).

The Corporate Card for Small Business

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
November 7, 2001

Account Number
3783-490172-15000

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
235.82	-235.82	1,007.16	**1,007.16**

Please Pay By November 23, 2001

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 3 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3783-490172-15000

	Amount $
October 22, 2001* PAYMENT RECEIVED - THANK YOU	-235.82
October 16, 2001 AMEX BUSINESS FLEX MUST PAY THIS AMT 5 OF 6 7040227751002 AMERICAN EXPRESS BUSINESS FLEX CONTRACT: 704-0227751-002 PAYMT 5 OF 6 FOR INQUIRIES CALL 1-800-403-1288 Reference: PAYMENT	84.07
October 16, 2001 AMEX BUSINESS FLEX MUST PAY THIS AMT 3 OF 6 7040227751003 AMERICAN EXPRESS BUSINESS FLEX CONTRACT: 704-0227751-003 PAYMT 3 OF 6 FOR INQUIRIES CALL 1-800-403-1288 Reference: PAYMENT	81.18
November 1, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662229	254.98
November 1, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662231	18.00

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-15000

Please Pay By:
November 23, 2001

Total Amount Due
$1,007.16

To Pay By Computer, visi americanexpress.com/ smallbusiness, or to Pay By Phone call 1-800-I-PAY-AXP (1-800-472-9297).

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Please enter account number on all checks and correspondence. Make check payable to America Express.

Check here if address or telephone number has changed. Note changes o reverse side.

☐

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

0000378349017215000 0001007160001007l6 07HH

Transactions Continued		Amount $
November 2, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662456		255.00
November 3, 2001 RADIO SHACK NEW YORK NY 10016 Reference: 000284613 Roc Number: 284613		67.57
November 3, 2001 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES ACROBAT 5.0 UPGRADE MARKER,SHARPIE,FINE,12/PK MARKER,PERM,UFINE,SHARPIE DESIGNPRO 2000 Reference: 505035720 Roc Number: 505035720		168.57
November 4, 2001 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000150 Reference: 000521588		14.35
November 5, 2001 REY DEL BISTEC NEW YORK NY RESTAURANT Reference: 55230002		63.44
Total of Card Activity	**New Charges** **Payments/Credits**	**1,007.16** **-235.82**

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

AMERICAN EXPRESS Small Business Services

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-15000

Closing Date
November 7, 2001

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by calling 1-800-CASH-NOW or by writing to us at the Funds Access Services address indicated on your paper statement, or click on the Customer Service link online, as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.**When contacting us:** 1. Tell us your name and account number. 2. Provide the dollar amount of the suspected error. 3. Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

6 Cents a Minute on State-to-State Long Distance!

ride the light Qwest.

As an American Express® Corporate Cardmember, Qwest offers you 6 cents a minute on state-to-state long distance calls, anytime. And this rate will not increase as long as you are enrolled in the program. There is no annual contract and no monthly program fee.

Terms and Conditions Apply. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

To sign up now just call **1-888-977-7799**.

(CE 101813)

Now There's An Easier Way To Pay Your Bill!

AMERICAN EXPRESS®

With Pay By Computer, you can pay your bill every month with a click of your mouse. With this fee-free service, you decide each month how much to withdraw from your enrolled checking account to pay your American Express® Corporate Card bill - from the minimum amount due up to your full balance. It's secure, simple, and ready whenever you are.

To Pay By Computer, visit **www.americanexpress.com/smallbusiness**. Or to Pay By Phone, call **1-800-I-PAY-AXP (1-800-472-9297)**.

(CE 101804)

Save At Over 1,800 Hotels, Including Hampton Inn®

TheHiltonFamily

Save 10% off the best available rate at Hampton Inn®, Hampton Inn & Suites®, Hilton®, Doubletree®, Embassy Suites Hotels®, Hilton Garden Inn®, and Homewood Suites® by Hilton hotels. Call Hilton Reservations at **1-866-525-AMEX** and request the Everyday Savings rate.

Savings apply only to American Express Small Business Cardmembers. Discount represents 10% off the best available rate at Hilton HHonors hotels in the United States. This discount is only valid off the best available rate and may not be applied to any other discounted rates at participating Hilton HHonors hotels. Other restrictions may apply. All program rules apply. The Hilton name and logo are trademarks owned by Hilton. (C) 2001 Hilton Hotels.

Call **1-866-525-AMEX** and request the Everyday Savings rate. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

(CE 101812)

DUPLICATE COPY

American Express Small Business Services

Customer Service
800-492-3344
(24 hours / 7 days)
www.americanexpress.com

To Pay By Computer, visi americanexpress.com/ smallbusiness or to Pay E Phone call 1-800-I-Pay-AXP (1-800-472-9297).

The Corporate Card for Small Business

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
December 8, 2001

Account Number
3783-490172-15000

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
1,007.16	-2,289.32	3,806.21	**2,524.05**

Please Pay By December 24, 2001

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 4 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3783-490172-15000

	Amount $
November 11, 2001* COMPUTER PAYMENT RECEIVED - THANK YOU	-1.00
November 18, 2001* PAYMENT RECEIVED - THANK YOU	-1,007.16
December 4, 2001* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,007.16
November 7, 2001 AMTRAK RESERVATION SALES WASHINGTON DC From: ADV To: PMT Ticket Number: 3116732062253 Reference: 312046530	274.00
November 7, 2001 AMTRAK RESERVATION SALES WASHINGTON DC From: ADV To: PMT Ticket Number: 3116732063715 Reference: 312046540	274.00
November 8, 2001 MGI/DIGIBUY-WINZIP 952-253-1234 MN 0 Reference: 260013215	29.00
November 8, 2001 TRAVEL PLAZA 145000ABERDEEN MD FOOD AND BEVERAGE FOOD-BEV 13.27 Reference: 003387738	13.27

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-15000

Please Pay By:
December 24, 2001

Total Amount Due
$2,524.05

To Pay By Computer, visit americanexpress.com/ smallbusiness, or to Pay By Phone call 1-800-I-PAY-AXP (1-800-472-9297).

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Please enter account number on all checks and correspondence. Make check payable to American Express.

Check here if address or telephone number has changed. Note changes on reverse side. ☐

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

0000378349017215000 0002524050003806211 08HH 4140

Transactions Continued	Amount $
November 8, 2001 TRAVEL PLAZA 145000ABERDEEN MD FOOD AND BEVERAGE FOOD-BEV 4.81 Reference: 003387751	4.81
November 9, 2001 DIGITAL RIVER IN 800-656-5426 MN SOFTWARE DR *SYMANTEC US Reference: 22259872 Rcc Number: 0035340273	107.90
November 9, 2001 BORDERS BOOKS &MUSICNEW YORK NY BOOKS/SUPPLIES/GIFTS Reference: 22849142	48.66
November 10, 2001 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES CABLE,25' CAT5,GREEN CABLE,25' ETH CAT5,GRAY CABLE,25' ETH CAT5 BLUE CABLE,HUB,BELKIN,USB,F5U0 Reference: 505023009 Rcc Number: 505023009	343.59
November 12, 2001 AMTRAK RESERVATION SALES WASHINGTON DC From: ADV To: PMT Ticket Number: 3124841039212 Reference: 317002370	-137.00
November 12, 2001 AMTRAK RESERVATION SALES WASHINGTON DC From: ADV To: PMT Ticket Number: 3124969039325 Reference: 317002380	-137.00
November 12, 2001 ROXY DELI NEW YORK CITY NY GROCERIES TIP 00000450 Reference: 000396450	34.97
November 12, 2001 CAFE ZEN X NEW YORK NY RESTAURANT FOOD AND BEV FOOD/BEV 22.71 Reference: 216010234	22.71

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued — Amount $

November 14, 2001 ANTEC INC 5107701200 DIRECT MARKETER Reference: 045023119	299.74
November 15, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662201	277.00
November 15, 2001 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES VERSA CHECK PERSONAL 2001 Reference: 505023672 Rcc Number: 505023672	18.39
November 16, 2001 USPS 3558250028 NEW YORK NY POSTAL SERVICES Reference: 032120091	104.40
November 17, 2001 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES HEADSET,AXIS302,STEREO,LA LIGHT,SWIVEL,ENERGIZER,4A L&H VOICE EXPRESS ADVANCE DRAGON,NAT,SPEAKING,PREFE Reference: 505037221 Rcc Number: 505037221	402.63
November 17, 2001 SECOND AVE KOSHER DENEW YORK NY 01 FOOD/BEVERAGE Description FOOD/BEV0000305 0000000 TIP 0000000 Reference: 00010720	30.58
November 19, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662369	63.00
November 21, 2001 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364512	79.33
November 28, 2001 INTERNET.COML.L.C. #WESTPORT CT DIRECT MARKETER Reference: 033203713	14.95
November 28, 2001 NATHAN HALES BAR ANDNEW YORK NY RESTAURANT FOOD AND BEV FOOD/BEV 35.75 TIP 6.00 Reference: 864010003	41.75
November 29, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662133	88.00
December 1, 2001 J & R SOUND LTD NEW YORK NY COMPUTER ACCESSORIES Reference: 000518265	129.88
December 1, 2001 J R SOUND LTD-RECORDS NEW YORK NY AUDIOVISUALS Reference: 000322006	113.65

Continued on reverse ⟹

Transactions Continued		Amount $
December 1, 2001		358.00
DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662114		
December 4, 2001		69.00
DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662223		
December 7, 2001		563.00
DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662113		
Total of Card Activity	**New Charges** **Payments/Credits**	**3,806.21** **-2,289.32**

Important Electronic Transfer Information

During the months of July, August and September you had no Express Cash, Pay by Phone, Pay by Computer, and/or automatic payment transactions, and printed below is the banking information that we have on file for such transactions. If your banking information differs from that shown below, please call 1-800-CASH-NOW for Express Cash, or access either 1-800-IPAY-AXP or www.americanexpress.com for Pay by Phone/Pay by Computer, to change it.

Please refer to page 5 for further important information regarding your account

Bank Name	Account Number
THE CHASE MANHATTAN BANK	XXXXXXXXXXXXXXXXX99665

AMERICAN EXPRESS Small Business Services

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-15000

Closing Date
December 8, 2001

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Save 5% at Dell Every Day

Dell™ now provides American Express® Corporate Cardmembers with 5% savings on systems, peripherals, and software products.

Visit **www.dell.com/everydaysavings** or call **1-877-778-4831** and ask for your Everyday Savings.

(CE 102024)

Discount is available from Dell Small Business division only, is not combinable with any other Dell offer, and does not apply to lease payments, taxes, or shipping. Dell is a trademark of Dell Computer Corporation. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Save 10% Automatically at FedEx Express®!

Save 10% on FedEx Express U.S. domestic shipping services. Your savings are automatic, just charge your FedEx Express shipments to your American Express® Card or link your Card to your new or existing FedEx account. To link your Card to your account call **1-800-231-8636** or visit **www.fedex.com/americanexpress.**

Use your American Express® Corporate Car for Small Business at FedEx Express to start saving!

(CE 102025)

Savings are off the published rate and cannot be combined with any other offer. Savings apply to transportation charges only, not to special handling fees, surcharges, and other charges, including duties or taxes. Discount not provided on FedEx SameDay® and some international services. Rates are subject to change without notice. Rates are not available to package consolidators. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

An Easier Way to Pay Your Bill - Pay By Computer!

With Pay By Computer, you can pay your bill every month with a click of your mouse. With this fee-free service, you decide each month how much to withdraw from your enrolled checking account to pay your American Express® Corporate Card for Small Business bill - from the minimum amount due, up to your full balance. It's secure, simple, and ready whenever you are.

To Pay By Computer, visi **americanexpress.com/smallbusiness**. Or, to Pay By Phone, call **1-800-I-PAY-AXP (1-800-472-9297)**.

(CE 102050)

Please allow two days for payments to post to your account.

Make Foreign Payments Simply and Easily

Does your business wire foreign currency payments to overseas suppliers or vendors? If so, let American Express save you time and money through our International Payments service. A web based payment solution, International Payments offers competitive rates and is a convenient, reliable and secure way to manage foreign payables. Sign up now and enjoy your first three months of foreign currency wires fee-free! As an added bonus, receive a free international time zone clock/calculator after you make your first foreign currency wire.

To learn more about International Payments and to open an account, please visit us online at **www.americanexpress.com/ip** or call **1-888-531-1050**.

To redeem offer, mention **code CE12FF**.

(CE 101860)

DUPLICATE COPY

AMERICAN EXPRESS Small Business Services

Customer Service
800-492-3344
(24 hours / 7 days)
www.americanexpress.com

To Pay By Computer, visi americanexpress.com/ smallbusiness or to Pay E Phone call 1-800-I-Pay-AXP (1-800-472-9297).

The Corporate Card for Small Business

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
January 8, 2002

Account Number
3783-490172-15000

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
2,524.05	-2,581.87	2,663.85	**2,606.03**

Please Pay By January 24, 2002

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 4 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3783-490172-15000

	Amount $
December 22, 2001* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,524.05
December 9, 2001 USPS 3558250028 NEW YORK NY POSTAL SERVICES Reference: 034404961	73.85
December 9, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662168	48.71
December 10, 2001* DATAVISION NEW YORK NY 95662169 COMPUTER/SOFTWARE/ACC	-3.71
December 11, 2001 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES VIRUSSCAN PROFESSIONAL VERSACHECK 2002 HOME/BUSI DISKETTE,5.25,DS-HD,IBM A BATTERY,EVEREADY,ALKLN,AA Reference: 505030004 Rcc Number: 505030004	119.45
December 13, 2001* OFFICE DEPOT, INC. NEW YORK NY 505030098 OFFICE PROD. & SUPPLIES	-54.11

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-15000

Please Pay By:
January 24, 2002

Total Amount Due
$2,606.03

To Pay By Computer, visit americanexpress.com/ smallbusiness, or to Pay By Phone call 1-800-I-PAY-AXP (1-800-472-9297).

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Please enter account number on all checks and correspondence. Make check payable to American Express.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

00003783490172150000 00026060300026638508HH 4148

Transactions Continued	Amount $
December 13, 2001 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662351	130.00
December 14, 2001 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364505	123.71
December 14, 2001 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364506	10.80
December 16, 2001 ABB GOO JUNG NEW YORK NY RESTAURANT FOOD/BEV 30.20 TIP 5.00 Reference: 003011009	35.20
December 16, 2001 KIPS BAY HARDWARE TVNEW YORK NY HARDWARE TOOLS Reference: 93743802	21.64
December 27, 2001 STAPLES CORPORATE MONTGOMERY NY OFC SUPLY 913313-3478-B Reference: 133133478	865.99
December 30, 2001 INTUIT QB PAYROLL 866-223-5562 CA SERVICE Reference: K61642630 Roc Number: 0053778922	129.00
January 4, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662327	119.00

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued — Amount $

January 7, 2002 — 956.50

EXPEDIA INC ATLANTA GA
AMERICAN AIRLINES

From:	To:	Carrier:	Class:
LAGUARDIA INTL A/P	ST LOUIS MO	AA	LA
	SANTA ANA CA	AA	VE
	DALLAS/FT WORTH TX	AA	Q1
	LAGUARDIA INTL A/P	AA	Q1

Ticket Number: 00115118525686 Date of Departure: 01/22
Passenger Name: KARRON/D
Document Type: PASSENGER TICKET

January 7, 2002 — 30.00

MTA NYCT BROOKLYN NY
MVM METROCARD
Reference: 056709277

Total of Card Activity		
	New Charges	**2,663.85**
	Payments/Credits	**-2,581.87**

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Get a Hassle-Free Business Loan for Up to $50,000!

BUSINESS LOAN

The Business Loan from American Express® is a convenient source of capital for your business. Borrow up to $50,000 for new computers, office furniture or maybe just to free up cash flow. Whatever you use it for, we've simplified the process with a short application and no additional documentation required. If approved, you will receive your Business Loan check within two weeks.

Apply Now! Call at **1-800-403-1288** to learn more or apply for a Business Loan for up to $50,000.

(CE 102130)

Save Up to 15% On Hertz Daily Car Rentals

Save up to 15% on daily car rentals at Hertz when you use your American Express® Corporate Card for Small Business. You are also eligible to receive a complimentary in Hertz #1 Club Gold®, (a $50 value).

Hertz savings are based on rates for which you qualify that are published and available to the general public at the time of booking at participating locations. You must reference code **CDP# 306613** when making reservations. Minimum rental age for this offer is 25. All Everyday Savings program rules apply. The Hertz name and logo are registered trademarks and service marks. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Call **1-800-654-9998** and reference **CDP# 306613** when making your reservations.

(CE 102104)

Save 5% at Dell Every Day

Dell™ now provides American Express® Small Business Corporate Cardmembers with 5% savings on all systems, peripherals, and software products.

Visit **www.dell.com/everydaysavings** or call **1-877-278-9005** and ask for the **Everyday Savings** discount.

Discount is available from Dell Small Business division only, is not combinable with any other Dell offer and does not apply to lease payments, taxes or shipping. Resellers excluded. Dell is a trademark of Dell Computer Corporation. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Visit **www.dell.com/everydaysavings** or call **1-877-278-9005** and ask for the Everyday Savings discount.

(CE 102102)

Run Your Business Using American Express!

Use your American Express® Corporate Card when purchasing virtually everything you need from inventory, office supplies and equipment to telecommunications, utilities and services. And, by using an eligible enrolled Corporate Card* you can earn *Membership Rewards*® points towards exciting rewards for your business, which can be a great way to save money. Next time you consider paying by check, free up cash flow and pull out your Corporate Card instead.

*The annual fee for the *Membership Rewards* program is $40. Some Corporate Cards, some Optima® and American Express Credit Cards are not eligible for enrollment. Log onto **www.americanexpress.com/rewards** for full terms and conditions.

Visit **www.americanexpress.com/rewards** or simply call us at **1-800-297-1084** to learn more about the *Membership Rewards* program, to enroll or to link a Corporate Card today.

(CE 102200)

Save 10% at the Hilton Family of Hotels

Save 10% off the best available rate at Hilton®, Doubletree®, Embassy Suites Hotels®, Hampton Inn®, Hampton Inn & Suites®, Hilton Garden Inn® and Homewood Suites® by Hilton hotels.

TheHiltonFamily

Call Hilton Reservations at **1-866-525-AMEX** and request the **Everyday Savings rate.**

Savings apply only to American Express® Small Business Cardmembers. Discount represents 10% off the Best Available Rate at Hilton HHonors hotels in the U.S. This discount is only valid off the Best Available Rate and may not be applied to other discounted rates at participating Hilton HHonors hotels, other restrictions may apply. All program rules apply. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Call Hilton Reservations a **1-866-525-AMEX** and request the **Everyday Savings rate.**

The Hilton name and logo are trademarks owned by Hilton. ©2001 Hilton Hotels.

(CE 102105)

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us on-line at: open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: February 7, 2002

Account Number: 3783-490172-16008

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
2,606.03	-2,606.03	2,155.27	**2,155.27**

Please Pay By February 23, 2002

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 4 for important information regarding your account

Card Transactions for DR D B KARRON Card 3783-490172-16008	Amount $
January 10, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1.00
January 21, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,577.53
January 9, 2002 STAPLES 26TH & PARK: MANH NY OFFICE SUPPLIES Reference: 000467983	20.45
January 11, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364506	218.19
January 12, 2002* ADJUSTMENT - FEE REVERSAL	-27.50
January 12, 2002* ANNUAL MEMBERSHIP FEE DR D B KARRON PERIOD 01/02 THRU 07/02	37.50
January 14, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364508	75.75
January 18, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES BUS. SERVICES,INHOUSE CUT Reference: 505053295 Roc Number: 505053295	57.37

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-16008

Please Pay By:
February 23, 2002

Total Amount Due
$2,155.27

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay By Computer, visit open.americanexpress.com, or to Pay by Phone, call 1-800-I-PAY-AXP (1-800-472-9297).

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

00003783490172160008 00021552700021552 7 07HH

4154

Transactions Continued — Amount $

January 21, 2002 280.00
JETBLUE AIRWAYS SALT LAKE CITY UT 022
AIRLINE CHARGE

From:	To:	Carrier:	Class:
J F KENNEDY A/P NY	OAKLAND CA	B6	B3
	J F KENNEDY A/P NY		

Ticket Number: 99900034024900 Date of Departure: 02/25
Passenger Name: KARRON/D B
Document Type: PASSENGER TICKET

January 21, 2002 18.65
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
TIP 00000200
Reference: 000525360

January 22, 2002 5.18
HOST INTL INC 000074ST LOUIS MO
FOOD AND BEVERAGE
FOOD-BEV 5.18
Reference: 056291032

January 22, 2002 3.70
HOST INTL INC 000074ST LOUIS MO
FOOD AND BEVERAGE
FOOD-BEV 3.70
Reference: 056291633

January 24, 2002 12.69
FARMERS MARKET @ ATRNEWPORT BEACH CA
SUPERMARKET
Reference: 024131627 Roc Number: 0000015250

January 26, 2002 316.00
AMERICA WEST AIRLINESORANGE COUNTYCA

From:	To:	Carrier:	Class:
SANTA ANA CA	LAS VEGAS NV	HP	K9
	J F KENNEDY A/P NY	HP	
			B

Ticket Number: 40127170910525 Date of Departure: 01/26
Passenger Name: KARRON/DB
Document Type: PASSENGER TICKET

January 26, 2002 9.60
CHEVRON #0095418 IRVINE CA
IVAN JOHNSON FAM
Description
L/MISCELLANEOUS
Reference: 166473239 Roc Number: 1833655

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued		Amount $	
January 26, 2002 HOST INTL INC 000077LAS VEGAS NV FOOD AND BEVERAGE FOOD-BEV 2.13 Reference: 056483151		2.13	
January 26, 2002 SPRINT PAYPHONE SERV877-904-7774 KS SPRINT PAYPHONE SVCS Reference: 003721095		2.73	
January 27, 2002 MARRIOTT 33711NPTBCHNEWPORT BEACH CA Arrival Date 01/27/02 Departure Date 01/27/02 LODGING Reference: 5141		585.76	Avoid no-show charges · Get a cancellation numb when canceling hotel reservations.
January 27, 2002 SCI CARTS SANTA ANA WHITE BEAR LAKE CA PARKING LOT/GARAGE Reference: 027010219 Roc Number: 000027		2.00	
January 27, 2002 MOONSTRUCK EAST RESTNEW YORK NY FOOD/BEVERAGE Reference: 79842954		15.00	
January 31, 2002 SMARTE CARTE LAS VEGLAS VEGAS NV PARKING LOT/GARAGE Reference: 031010776 Roc Number: 000031		2.00	
February 1, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES BUS. SERVICES,INHOUSE CUT Reference: 505055089 Roc Number: 505055089		214.88	
February 2, 2002* AT&T LONG DISTANCE 1-800-657-2466 NJ FR NEWPORTBCH CA TO 2126868748 12002G34 TIME 1058 DATE 01/25 MINS 0001		6.99	
February 4, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000200 Reference: 000526021		18.70	
February 5, 2002 SIAM MATH SOCIETY PHILADELPHIA PA SEMINAR/PRODUCTS Reference: 0000-0205		250.00	
Total of Card Activity	**New Charges** **Payments/Credits**	**2,155.27** **-2,606.03**	

Continued on reverse

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

An Easier Way to Pay Your Bill - Pay By Computer!

OPEN SMALL BUSINESS NETWORK℠

With Pay By Computer, you can pay your bill every month with a click of your mouse. With this fee-free service, you decide each month how much to withdraw from your enrolled checking account to pay your American Express® Business Card bill -- from the minimum amount due, up to your full balance. It's secure, simple and ready whenever you are.

Please allow two days for payments to post to your account. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

To Pay By Computer, vi: **open.americanexpress com.**

To Pay By Phone, call **1-800-I-PAY-AXP (1-800-472-9297).**

(CE 102265)

Small Business Marketing Solutions by DigitalWork

DigitalWork

As a member of the network, you now have access to Small Business Marketing Solutions, provided by DigitalWork. This one-stop resource for online and offline marketing campaigns provides easy access to an affordable suite of essential marketing services. Create your own marketing campaigns using direct mail, e-mail marketing and more. Small Business Marketing Solutions offers you the marketing services you need to grow and run your business.

To take advantage of Small Business Marketin Solutions, log on to **open.americanexpress. com/digitalwork**

(CE 102270)

Run Your Business With American Express

OPEN SMALL BUSINESS NETWORK℠

Use your American Express® Business Card from OPEN: The Small Business Network℠ to outfit your business with computers and software, everyday supplies and equipment and business services. Continue to use the Business Card to help keep your business running smoothly by automatically charging your monthly bills such as utilities, telecommunications and insurance premiums. Save time, effort and paperwork when you bill your business to your Business Card.

The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Find out how to bill payment with the Business Card and view our list of merchants/ service providers at **open.americanexpress. com/automaticbill.**

(CE 102266)

Save 5% off FedEx Ground Shipping!

FedEx® Ground

Now you can save 5% on FedEx® Ground shipments. Plus 10% on all FedEx® Express domestic shipments! Your savings are automatic when you link your Card to a FedEx account.
Call **1-800-231-8636** or visit **www.fedex.com/everydaysavings** to open a FedEx account or to link an existing account to your Card.

Savings are off the published rate and cannot be combined with any other offer. Savings apply to transportation charges only, not special handling fees, surcharges, and other charges, including duties or taxes. The discount applies to FedEx Priority Overnight, Standard Overnight, FedEx 2Day, FedEx Express Saver, FedEx 1Day Freight, FedEx 2Day Freight, FedEx 3Day Freight and FedEx International Priority. Rates are subject to change without notice. Rates are not available to package consolidators.

If your Card is already linked to your account, call **1-800-231-8636** to activate your Ground savings

(CE 102263)

6cents a Minute on State-to-State Long Distance!

ride the light

Qwest.

As an American Express® Business Cardmember, you qualify for 6 cents per minute on state-to-state long distance calls, anytime. And this rate will not increase as long as you are enrolled in the Qwest program. There is no annual contract and no monthly program fee.

Terms and conditions apply. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

To sign up now just call **1-888-977-7799.**

(CE 102264)

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us on-line at: open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: March 9, 2002
Account Number: 3783-490172-16008

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
2,155.27	-5,752.50	3,702.46	**105.23**

Please Pay By March 24, 2002

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 5 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3783-490172-16008

	Amount $
March 2, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,155.27
March 7, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,669.66
March 9, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-569.57
February 6, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364512	137.45
February 8, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES CHAIR,TASK,LEATHER,BLACK ENVELOPE,#10,24.LB,WHT CHAIRMAT,FOLDABLE,MICRO G Reference: 505018151 Roc Number: 505018151	183.98
February 8, 2002 JILL C FELDMAN, CPA NEW YORK NY MOTO-CATALOG MERCHANT Reference: 010010001 Roc Number: 000001	1,000.00
February 9, 2002 MTA NYCT BROOKLYN NY MVM METROCARD Reference: 048382127	30.00

Please fold on the perforation below, detach and return with your payment

Continued on reverse ⇨

Payment Coupon

Account Number
3783-490172-16008

Please Pay By:
March 24, 2002

Total Amount Due
$105.23

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay By Computer, visit open.americanexpress.com, or to Pay by Phone, call 1-800-I-PAY-AXP (1-800-472-9297).

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes on reverse side. ☐

0000378349017216008 0000105230003702460 09HH

Transactions Continued	Amount $
February 11, 2002 ORLANDO TEJEDA NEW YORK NY PAY AT THE PUMP Reference: 623463701	12.19
February 12, 2002 AMTRAK INTERNET WASHINGTON DC From: ADV To: PMT Ticket Number: 0438816278537 Reference: 044046050	271.00
February 13, 2002 ROCKLANDS ARLINGTON VA FOOD AND BEVERAGE Reference: 000530451	10.03
February 13, 2002 JIN GO GAE INC NEW YORK NY FOOD/BEVERAGE FOOD-BEV 16.52 Reference: 45310314	16.52
February 13, 2002 RAILFONE INC., OAK BROOK IL TO TEL NO. 703-352-2525 002 MINS $5.48 FROM METROLINER IF YOU HAVE AN INQUIRY CALL 1800-2473663 Reference: 010984155	5.48
February 13, 2002 RAILFONE INC., OAK BROOK IL TO TEL NO. 212-683-0085 001 MINS $3.29 FROM METROLINER IF YOU HAVE AN INQUIRY CALL 1800-2473663 Reference: 010984156	3.29
February 13, 2002 RAILFONE INC., OAK BROOK IL TO TEL NO. 770-494-6680 002 MINS $5.48 FROM METROLINER IF YOU HAVE AN INQUIRY CALL 1800-2473663 Reference: 010984157	5.48
February 13, 2002 RAILFONE MILLENNIUM 407-648-5300 FL GTE*9149692115 05 0 Reference: 0000179ST	12.09

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-16008

Closing Date
March 9, 2002

Transactions Continued — Amount $

February 14, 2002 — 40.00
DATAVISION NEW YORK NY
COMPUTER/SOFTWARE/ACC
Reference: 95662135

February 15, 2002 — 68.73
USPS 3558250016 NEW YORK NY
POSTAL SERVICES
Reference: 004718955

February 17, 2002 — 26.70
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
TIP 00000300
Reference: 000526690

February 25, 2002 — 50.00
EILAT TRANSPORTATIONNEW YORK NY
LIMOUSINES
Reference: 025056002 Roc Number: 25056002

February 26, 2002 — 10.83
ICON BLUE/SGI STORE MOUNTAIN VIEW CA
ADVERTISING SERVICES
Reference: 42089111

February 27, 2002 — 85.65
LETICIA'S RESTAURANTSAN FRANCISCO CA
FOOD/BEVERAGE
FOOD/BEV 70.65
TIP 15.00
Reference: 609010012

February 28, 2002 — 28.20
OFFICEMAX, INC. 0111ELMONT NY
OFFICE SUPPLIES 11003
Reference: 011100173

February 28, 2002 — 659.84
FAIRMONT HOTELS SAN SAN JOSE CA
Arrival Date | Departure Date | No of Nights
02/25/02 | 02/28/02 | 3
LODGING
Reference: 006068050

Avoid no-show charges - Get a cancellation numb when canceling hotel reservations.

February 28, 2002 — 12.20
TRIPLE CROWN DINER BELLROSE NY
RESTAURANT
FOOD/BEV 12.20
Reference: U50200194

March 4, 2002 — 358.00
AMTRAK RESERVATION SALES WASHINGTON DC
From: ADV
To: PMT
Ticket Number: 0635167371973
Reference: 064033550

March 5, 2002 — -358.00
AMTRAK RESERVATION SALES WASHINGTON DC
From: ADV
To: PMT
Ticket Number: 0635167371973
Reference: 065004510

March 5, 2002 — 494.00
AMTRAK COUNTER SALES WASHINGTON DC
From: NEW YORK PENN
To: BOSTON SOUTH
To: BOSTON SOUTH
To: NEW YORK PENN
Ticket Number: 0640454027015
Reference: 065008570

March 5, 2002 — 64.12
BOSTON PARK PLAZA HO617-4262000 MA
HOTEL/LODGING
LODGING
Reference: 942030601

Continued on reverse ⟹

Transactions Continued		Amount $
March 5, 2002 BOSTON PARK PLAZA HO617-4262000 MA HOTEL/LODGING LODGING Reference: 942030601		11.45
March 7, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662133		89.99
March 9, 2002* AT&T LONG DISTANCE 1-800-657-2466 NJ FR OAKLAND CA TO 5164374318 12002TU4 TIME 2305 DATE 02/27 MINS 0001		7.62
March 9, 2002* AT&T LONG DISTANCE 1-800-657-2466 NJ FR OAKLAND CA TO 2126830085 12002TU5 TIME 2302 DATE 02/27 MINS 0001		7.62
Total of Card Activity	**New Charges** **Payments/Credits**	**3,702.46** **-5,752.50**

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-16008

Closing Date
March 9, 2002

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For

COMPUTER AIDED SURG

Closing Date: April 8, 2002

Account Number: 3783-490172-16008

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
105.23	-2,695.04	2,589.81	0.00

Do Not Pay

* Indicates posting date.

Statement for your records.

Please refer to page 3 for important information regarding your account

Cardmember Snapshot

Cardmember Name	Card Number	Total Payments/Credits $	Total New Charges $
DR D B KARRON	3783-490172-16008	-2,695.04	2,589.81
KRISTEN WEGNER	3783-490172-12015	0.00	0.00
Total		-2,695.04	2,589.81

Card Transactions for DR D B KARRON

Card 3783-490172-16008

	Amount $
March 13, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-105.23
April 1, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,589.81
March 11, 2002 IBM DIRECT (AC) 877-426-4727 AZ ULTRAPORT CAMERA II Reference: 2572765A Roc Number: 2572765A	107.17
March 12, 2002 SIAM MATH SOCIETY PHILADELPHIA PA SEMINAR/PRODUCTS Reference: 0000-0312	250.00
March 13, 2002 WACOM TECHNOLOGY 800-533-4488 WA COMPUTER SOFTWARE Reference: SX0200737 Roc Number: 0000000042	171.29

Continued on reverse ⇨

Payment Coupon

Account Number
3783-490172-16008

Do Not Pay

Total Amount Due
$0.00

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay By Computer, visit open.americanexpress.com, or to Pay by Phone call 1-800-I-PAY-AXP (1-800-472-9297).

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes or reverse side. ☐

000037834901721600B 0000000000025898l 08HH

4166

COMPUTER AIDED SURG

Transactions Continued		Amount $
March 13, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES BUS. SERVICES,INHOUSE CUT Reference: 505050059 Roc Number: 505050059		190.52
March 20, 2002 IBM DIRECT (AC) 877-426-4727 AZ TP DOCK W US CAN POWER Reference: 2590071A Roc Number: 2590071A		572.64
March 20, 2002 IBM DIRECT (AC) 877-426-4727 AZ THINKPAD CD RW DVD COMB Reference: 2590731A Roc Number: 2590731A		431.92
March 21, 2002 WWW.ADOBE.COM/STORE 800-677-2670 WA CONSUMER ELECTRONICS Reference: 008140277		767.39
March 22, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364508		25.96
March 27, 2002 DIGITAL RIVER IN 952-253-8400 MN SOFTWARE DR *DR DOBB'S JOURNAL Reference: 27473913 Roc Number: 0081562894		72.92
Total of Card Activity	**New Charges** **Payments/Credits**	**2,589.81** **-2,695.04**

Continued on next page

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For

COMPUTER AIDED SURG

Account Number
3783-490172-16008

Closing Date
April 8, 2002

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For

COMPUTER AIDED SURG

Closing Date: May 8, 2002

Account Number: 3783-490172-16008

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	-1,491.76	3,286.29	1,794.53

Please Pay By May 23, 2002

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 4 for important information regarding your account

Cardmember Snapshot

Cardmember Name	Card Number	Total Payments/Credits $	Total New Charges $
DR D B KARRON	3783-490172-16008	-1,491.76	3,286.29
Total		-1,491.76	3,286.29

Card Transactions for DR D B KARRON

Card 3783-490172-16008

	Foreign Spending	Amount $
May 2, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU		-1,491.76
April 8, 2002 CAFE CON LECHE NEW YORK NY FOOD AND BEVERAGE TIP 00000500 Reference: 000336319		43.35
April 9, 2002 GL VIDEO / MODELMAST8474468300 IL PHOTO FINISHING/FILM Reference: 0000-0410		335.00
April 12, 2002 COFFEE DISTRIBUTING GARDEN CITY PARK NY OFFICE REFRESHMENT Reference: 694211		323.67
April 12, 2002 WNT*REG.NET SW SALES800-999-2734 CO SOFTWARE Reference: VQNC24178 Roc Number: 0086850922		22.95

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number: 3783-490172-16008

Please Pay By: **May 23, 2002**

Total Amount Due $1,794.53

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay By Computer, visit open.americanexpress.com, or to Pay by Phone, call 1-800-I-PAY-AXP (1-800-472-9297).

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

000037834901721600B 0001794530000328629 08HH

4170

Transactions Continued	Foreign Spending	Amount $
April 12, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662252		344.00
April 16, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364531		181.45
April 18, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364527		24.19
April 18, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364539		30.69
April 19, 2002 KIPS BAY HARDWARE TVNEW YORK NY HARDWARE TOOLS Reference: 93743803		9.36
April 20, 2002 RADIO SHACK NEW YORK NY 10016 Reference: 000298597 Rcc Number: 298597		66.80
April 20, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364535		47.85
April 22, 2002 MTA NYCT BROOKLYN NY MVM METROCARD Reference: 053068373		30.00
April 24, 2002 USPS 3558250016 NEW YORK NY POSTAL SERVICES Reference: 011520683		32.45
May 3, 2002 MCAFEE.COM 866-622-3911 CA MCAFEE CLINIC Reference: SZH5L0Q5S		41.54

Continued on next page

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Foreign Spending	Amount $
May 5, 2002 INTUIT SOFTWRE SUPP800-523-0397 CA CMPTR SFTWRE Reference: L22450880 Rcc Number: 0094338537		1,634.52
May 6, 2002 GETINFO.ELEMENT5.COM, COLOGNE FEDERAL REPUBLIC OF GERMANY Description THANK YOU FOR USING THE CARD. THE SIGNED RECEIPT IS IN YOUR POSSESSION Reference: 71K901770912	16,61 European Union Euro	15.63
May 7, 2002 TECHALCHEMY LLC HUMBOLDT IA MO/TO SOFTWARE Reference: 0000-0508		34.95
May 7, 2002 REGSOFT.COM, INC. 877-734-7638 NC SOFTWARE SALES & DEVELO Reference: 0000-0507		32.94
May 8, 2002 WNT*REG.NET SW SALES800-999-2734 CO SOFTWARE REG.NET*SOFTWARE Reference: VRNC38389 Rcc Number: 0095159208		34.95
Total of Card Activity	**New Charges** **Payments/Credits**	**3,286.29** **-1,491.76**

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

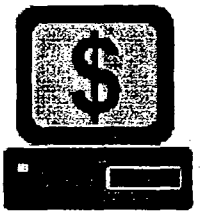
Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

An Easier Way to Pay Your Bill - Pay By Computer!



With Pay By Computer, you can pay your bill every month with a click of your mouse. With this fee-free service, you decide each month how much to withdraw from your enrolled checking account to pay your American Express® Business Card bill -- from the minimum amount due, up to your full balance. It's secure, simple and ready whenever you are.

To Pay By Computer, vis **open.americanexpress com.**

To Pay By Phone, call **1-800-I-PAY-AXP (1-800-472-9297).**

(CE 102457)

Get a Business Capital Loan of Up to $100,000!

Business Capital Loan

Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business.

Borrow up to $100,000 for new computers, office furniture or maybe just to free up cash flow. The application is simple and can be completed online with no additional documentation required for loans up to $50,000.

For a fast decision, apply online at **open.americanexpress.com/businesscapitalloan** or call **1-888-771-9090**. If approved, the funds can be available in as little as two business days.

Apply Now! Visit **open. americanexpress.com/ businesscapitalloan,** or call **1-888-771-9090** to learn more or apply for a Business Capital Loan of up to $100,000.

(CE 102449)

Cash Lines of Credit of Up to $100,000!

Business Capital Line

It's easy to apply for and easy to use. Just fill out our short application -- no collateral and copies of tax returns or financial statements are necessary. This flexible financing tool can be used for virtually any business opportunity or cash flow need. From purchasing inventory to paying taxes and payroll, our Business Capital Line gives you a cash reserve whenever you need it.

For more information or to apply, call us at **1-800-NOW-OPEN** or visit us on the Web at **open.americanexpress.com/lineofcredit/apply.**

Visit us online at **open. americanexpress.com/ lineofcredit/apply** or call **1-800-NOW-OPEN** to learn more and apply!

(CE 102446)

Save 2% on Exxon and Mobil Gasoline

EXXON®

You can save an automatic 2% on gasoline at Exxon and Mobil stations. Just pump, pay with the Card, and go. There are no coupons to clip or codes to mention - your savings will appear on your monthly billing statement.

Payment must be made with the OPEN: The Small Business Network℠ Business Card. Account must be in good standing at the time of purchase to receive savings. Valid at participating Exxon and Mobil branded locations in the U.S. Valid on automotive gasoline only. Not valid on diesel fuel. Not valid for Business Cards issued outside the United States.

Visit **open.americanexpress. com/everydaysavings** for more information.

(CE 102452)

6 cents a Minute on State-to-State Long Distance!

ride the light

Qwest.

As an American Express® Business Cardmember, you qualify for 6 cents per minute on state-to-state long distance calls anytime. And this rate will not increase as long as you are enrolled in the program. There is no annual contract and no monthly program fee.

Terms and conditions apply.

Sign up now. Just call **1-888-977-7799.**

(CE 102453)

30 Day Free Trial on Citysearch.com

citysearch.com

OPEN: The Small Business Network℠ and Citysearch can help you drive customers to your business. Promote your business with an Enhanced Listing on Citysearch, the "Best City Guide" as rated by *Yahoo Internet Life* for three years in a row. Citysearch offers consumers comprehensive information about local businesses and services they need every day. Take advantage of this exclusive offer for OPEN Network customers, a 30-day free trial, $19 per month with no annual commitment. A savings of over 25% off the standard price!

Can not be combined with any other offer. Card will be automatically charged the monthly fee of $19 after the 30 day trial period.

To take advantage of this offer, log on to **open.americanexpress.com/citysearch1** or call toll-free **1-888-755-3331**.

(CE 102451)

Employment Benefit Solutions from Administaff

Administaff

Employee benefits are an essential - and expensive - part of your business. That's why American Express® recommends the cost-effective health and benefits plans provided by Administaff, a leading business services company.

Administaff provides quality benefits such as health, vision, dental, and 401(K) plan, and manages payroll, government compliance and employer liability.

Administaff takes care of your people, so you can take care of your business.

To learn more call **1-888-731-6110** or visit **open.americanexpress.com/administaff**.

(CE 102450)

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For

COMPUTER AIDED SURG

Closing Date: June 7, 2002

Account Number: 3783-490172-16008

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
1,794.53	-6,913.95	7,254.06	**2,134.64**

Please Pay By June 22, 2002

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 6 for important information regarding your account

Cardmember Snapshot

Cardmember Name	Card Number	Total Payments/Credits $	Total New Charges $
DR D B KARRON	3783-490172-16008	-6,913.95	6,447.36
ELISHA GURFEIN	3783-490172-11025	0.00	731.70
CHARLES SDASALLA	3783-490172-11033	0.00	75.00
Total		-6,913.95	7,254.06

Card Transactions for DR D B KARRON

Card 3783-490172-16008

	Amount $
May 11, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,794.53
May 24, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,193.64
June 3, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,250.58
May 8, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662325	881.98
May 10, 2002 REAL GOLDPASS NOV 206-674-2650 WA SUBSCRIPTION RN *REALONE MAY 206-674-2650 Reference: 15231771 Roc Number: 0095944903	9.95

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number: 3783-490172-16008

Please Pay By: **June 22, 2002**

Total Amount Due: **$2,134.64**

To Pay By Computer, visit open.americanexpress.com, or to Pay by Phone, call 1-800-I-PAY-AXP (1-800-472-9297).

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes on reverse side. ☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721600B 0002134640007254O6 07HH

4176

Transactions Continued — Amount $

May 10, 2002 744.46
INTUIT SOFTWRE SUPP800-523-0397 CA
CMPTR SFTWRE
Reference: L23126310 Rcc Number: 0095948123

May 10, 2002 343.62
INTUIT SOFTWRE SUPP800-523-0397 CA
CMPTR SFTWRE
Reference: L23126310 Rcc Number: 0096589451

May 11, 2002 49.73
NAIESTORE 408-988-3832 CA
MYNAI.COM8003388754
Reference: 013267865

May 14, 2002 84.26
COFFEE DISTRIBUTING GARDEN CITY PARK NY
OFFICE REFRESHMENT
Reference: 716332

May 14, 2002 18.99
1ST & 96TH ST MGMT NEW YORK NY
PAY AT THE PUMP
Reference: 501943501

May 14, 2002 105.90
ROXIO INC SANTA CLARA CA
COMPUTER SOFTWARE STORE
Reference: 097624103

May 15, 2002 25.00
REGSOFT.COM, INC. 877-734-7638 NC
SOFTWARE SALES & DEVELO
Reference: 0000-0515

May 15, 2002 159.00
RUNTIME SOFTWARE LLCCARSON CITY NV
COMPUTER SOFTWARE
Reference: AI00002B5 Rcc Number: 0000000030

May 15, 2002 345.94
DATAVISION NEW YORK NY
COMPUTER/SOFTWARE/ACC
Reference: 95662170

May 16, 2002 81.14
TODARO BROS. NEW YORK NY
00 FOOD AND BEVERAGE
Reference: 013725004

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Amount $
May 20, 2002 CONFERENCE MANAGEMENCOLLEGE STATI TX CONFERENCE/SEMINAR FEES Reference: 020140205 Roc Number: 20140205	375.00
May 20, 2002 EACCELERATION CORP. 800-754-1204 WA INTERNET BASED SOFTWARE Reference: TU0100903 Roc Number: 0000000249	34.00
May 20, 2002 EACCELERATION CORP. 800-754-1204 WA INTERNET BASED SOFTWARE Reference: TU0100917 Roc Number: 0000000594	36.00
May 20, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES BUS. SERVICES,INHOUSE CUT Reference: 505058583 Roc Number: 505058583	142.89
May 21, 2002* INTUIT SOFTWRE SUPP800-523-0397 CA L22450880 CMPTR SFTWRE	-1,623.70
May 21, 2002 IEEE-RENEW 8006784333 NJ DIRECT MARKETER Reference: 64760046	229.48
May 23, 2002 3D FX COOL 8005543363 WA COOLING FANS Reference: 098894126	86.30
May 23, 2002 PC MODIFICATIONS SPRING TX CATALOG MERCHANTS Reference: 0000-0525	96.90
May 24, 2002 BLK*BOX CORP 724-746-5500 PA BBOX CATALOG FT154A FA854 EVNSCV04 EVNSCV05 IC499A TS930A EVMS20-0002 EVMS20-0006 Reference: 747024 Roc Number: 0000257364	1,014.43
May 25, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662244	149.95
May 27, 2002 IBL WWW.IBILLCS.COM 8003073558 FL INBOUND TELEPHONE MERCH Reference: 014801653	22.00
May 29, 2002 SUBZERO TECHNOLOGY IWINTER HAVEN FL CAMCORDERS, OTHER ELECT Reference: 0000-0529	89.35
May 29, 2002 INTERNET.COML.L.C. #WESTPORT CT DIRECT MARKETER Reference: 014902509	29.95
May 29, 2002 JASC SOFTWARE INC 9529348888 DIRECT MARKETER Reference: 062386406	19.00
May 29, 2002 IEEE-RENEW 8006784333 NJ DIRECT MARKETER Reference: 64740067	36.00

Continued on reverse ⇨

COMPUTER AIDED SURG

Transactions Continued		Amount $
May 30, 2002 GERMAN SANCHEZ PRESNEW YORK NY SHELL OIL 023158250979 Reference: 040497961 Roc Number: GAS/MISC		50.00
May 31, 2002 SPRINTPCS-CUSTCAREPMOVERLAND PARK KS 888-211-4727 TELEPHONE SERV/EQUIP Reference: 110999054 Roc Number: 0110999054		105.00
June 1, 2002 MCAFEE.COM 866-622-3911 CA MCAFEE CLINIC Reference: SZH5N1UA6		31.15
June 1, 2002 BUYUPTIME.COM CHESTERFIELD MO COMPUTER PROGRAMMING Reference: 0000-0605		850.99
June 5, 2002* BUYUPTIME.COM CHESTERFIELD MO 0000-0605 COMPUTER PROGRAMMING		-51.50
June 6, 2002 PROJECTOR PEOPLE TAMPA FL ELECTRONICS SALES Reference: 157010012 Roc Number: 000157		199.00
Activity for DR D B KARRON	New Charges Payments/Credits	6,447.36 -6,913.95

Card Transactions for ELISHA GURFEIN Card 3783-490172-11025		
May 14, 2002* ANNUAL MEMBERSHIP FEE ELISHA GURFEIN PERIOD 05/02 THRU 05/03		75.00
May 29, 2002 AMTRAK RESERVATION SALES WASHINGTON DC From: ADV To: PMT Ticket Number: 1497464351318 Reference: 150038900		275.00
May 29, 2002 AMTRAK RESERVATION SALES WASHINGTON DC From: ADV To: PMT Ticket Number: 1497464351771 Reference: 150038910		275.00
May 30, 2002 SACHI RESTAURANT NEW YORK NY FOOD AND BEVERAGE TIP 00001200 Reference: 000631678		86.70
May 31, 2002 GETTY 56926004 FORT LEE NJ Getty Pet GAS/MISC 000151010001 Reference: 000151010001		20.00
Activity for ELISHA GURFEIN	New Charges Payments/Credits	731.70 0.00

Continued on next page

Prepared For

COMPUTER AIDED SURG

Account Number
3783-490172-16008

Closing Date
June 7, 2002

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033		Amount $
May 14, 2002* ANNUAL MEMBERSHIP FEE CHARLES SDASALLA PERIOD 05/02 THRU 05/03		75.00
Activity for CHARLES SDASALLA	New Charges Payments/Credits	75.00 0.00
Total of Card Activity	**New Charges** **Payments/Credits**	**7,254.06** **-6,913.95**

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Receive 0% Financing on an InFocus® Projector

InFocus direct

Lease an InFocus® LP® 530 projector through American Express and receive 0% financing for 24 months and a free GyroPoint RF remote (a $129 value). Loaded with the latest technological advances, this projector packs 2000 ultra-bright lumens with XGA resolution and DLP™ technology.

Offer ends 7/30/02. 24 month 0% offer is available on orders of $3,500 or more. Financing available through American Express Business Finance (AEBF) to qualified customers in the U.S. Other restrictions may apply. AEBF reserves the right to change or cancel this program at any time without notice. Offer can not be used in conjunction with any other offer or special promotion. Limit one offer per purchase. Each offer is redeemable only once.

To take advantage of thi limited-time offer, call **1-800-294-6400**, or go tc **www.InFocus.com/ leasing**.

(CE 102523)

Upgrade to the Executive Business Card

OPEN
SMALL BUSINESS NETWORK™

As part of a select group, you are pre-approved to carry the Executive Business Card.

The Executive Business Card can help you manage your everyday finances while providing you with excellent savings opportunities.

You'll also be entitled to exclusive travel and entertainment privileges that will make the Executive Business Card an exceptional value for your business.

To learn more about upgrading your current Card to Executive Business Card status, ca **1-800-532-1400.**

(CE 102537)

Save Time and Money on your International Payments

International Payments
From American Express Foreign Exchange Services

Is your business in need of a fast, efficient payment method to overseas vendors and suppliers? If so, let International Payments from American Express save you time and money. International Payments provides you with a simple and secure business-to-business foreign currency online payment solution.
You manage your business. We'll manage your payments.

Sign up by September 30, 2002 and receive your first three months of foreign currency wires fee-free!

For more information about International Payments, please visit us online at **www.american express.com/ip** or call **1-888-391-9971**.

To receive the special offer of three months fee-free, mention code **CE6-02**.
(CE 102517)

Save 5% on all Dell Products Every Day!

DELL

Dell now provides OPEN: The Small Business Network℠ Cardmembers with 5% savings on all systems, peripherals, and software products.

Visit **www.dell.com/everydaysavings** or call **1-877-305-5430** and ask for the **Everyday Savings** discount.

Discount is available from Dell Small Business division only, is not combinable with any other Dell offer, and does not apply to lease payments, taxes, or shipping. Resellers excluded. Partner offer and participation subject to change without notice. Dell is a trademark of Dell Computer Corporation.

Visit **www.dell.com/ everydaysavings** or call **1-877-278-9005** and ask for the **Everyday Saving** discount.

(CE 102521)

Save 10% at The Hilton Family® of Hotels!

TheHiltonFamily

Save 10% on the Best Available Rate at Hilton®, Doubletree®, Embassy Suites Hotels®, Hampton Inn®, Hampton Inn & Suites®, Hilton Garden Inn®, and Homewood Suites® by Hilton hotels.

Call Hilton Reservations at **1-866-525-AMEX** and request the **Everyday Savings** rate.

Savings apply only to American Express® Business Cardmembers. Discount represents 10% off the Best Available Rate at Hilton HHonors® hotels in the U.S. This discount is only valid off the Best Available Rate and may not be applied to other discounted rates at participating Hilton HHonors hotels, other restrictions may apply. All program rules apply. Partner offer and participation subject to change without notice.
©2002 Hilton HHonors Worldwide.

Call Hilton Reservations a **1-866-525-AMEX** and request the **Everyday Savings** rate.

(CE 102533)

Are You Overpaying for Personal Checks?

AMERICAN EXPRESS Publishing

Tired of the inconvenience of ordering your personal checks through your bank? Since 1997 American Express® has been offering personal and business checks and accessories to Cardmembers at prices up to 50% less than financial institutions. Other quality products we offer are address labels, deposit slips, checkbook organizers, business checks, stamps, binders and more. We adhere to security features that exceed industry standards as well as strict confidentiality of account information and we offer an unconditional money-back satisfaction guarantee.

Order your checks now from a trusted name: American Express.

Call **1-800-662-2314** to request a brochure or order now at **www.amexpub.com/checks/statement.**

(CE 102503)

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: July 8, 2002

Account Number: 3783-490172-17006

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	2,134.64	-3,331.64	5,424.41	4,227.41	4,227.41
Flexible	0.00	0.00	1,366.00	1,366.00	69.00
Total	2,134.64	-3,331.64	+6,790.41	=5,593.41	4,296.41

* Indicates posting date.

Please Pay By July 23, 2002

Please refer to page 7 on How to Avoid Additional Finance Charges.

Please refer to page 7 for important information regarding your account

Your communication is acknowledged. Do not pay disputed amount until resolved.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-17006	-3,331.64	0.00	4,583.32	1,366.00
ELISHA GURFEIN	3783-490172-11025	0.00	0.00	809.42	0.00
CHARLES SDASALLA	3783-490172-11033	0.00	0.00	31.67	0.00
		-3,331.64	0.00	5,424.41	1,366.00
			-3,331.64		6,790.41

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Amount $
June 10, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1.00
July 1, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-982.37
July 3, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,000.00
July 5, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,000.00

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-17006

Please Pay By:
July 23, 2002

Minimum Amount Due
$4,296.41

Amount enclosed
$

To Pay by Computer, visit open.americanexpress.com, or to Pay by Phone, call 1-800-I-PAY-AXP (1-800-472-9297). Please enter account number on all checks and correspondence. Make check payable to American Express. Please refer to Page 7 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

0000378349017217006 0004296410005424 41 08HH

4184

Transactions Continued	Amount $
June 6, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364526	39.58
June 6, 2002 ANTEC INC 5107701200 DIRECT MARKETER Reference: 043274091	32.54
June 7, 2002* ANNUAL MEMBERSHIP FEE DR D B KARRON PERIOD 08/02 THRU 07/03	75.00
June 7, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364539	318.89
June 9, 2002* HOMEFRONT TRUE VALUENEW YORK NY 91364547 HDW TOOLS	-86.78
June 10, 2002 REAL GOLDPASS NOV 206-674-2650 WA SUBSCRIPTION RN *REALONE JUN 206-674-2650 Reference: 16707259 Rcc Number: 0005118500	9.95
June 10, 2002 TECRA TOOLS INC DENVER CO EQUIP/SLS/RENTAL/SVC Reference: 00010331	247.30
June 10, 2002 MEE NOODLE SHOP & GRNEW YORK NY FOOD/BEVERAGE FOOD/BEV 20.40 TIP 1.00 Reference: LY0200E59	21.40
June 10, 2002 TIME MOTION TOOLS POWAY CA DIRECT MARKETING Reference: 016110007 Rcc Number: 16110007	104.55

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Amount $
June 10, 2002 MICRO MARK 800-225-1066 NJ SMALL TOOLS Reference: 144290 Rcc Number: 0005509540	139.95
June 11, 2002* INTERNET.COM,L.L.C. #WESTPORT CT 016202899 DIRECT MARKETER	-29.95
June 11, 2002* JENSEN TOOLS INC. PHOENIX AZ 123010013 HARDWARE/EQUIP/SUPPLIES	-34.54
June 11, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000250 Reference: 000531915	34.00
June 11, 2002 SPRINTPCS-CUSTCAREPMOVERLAND PARK KS 888-211-4727 TELEPHONE SERV/EQUIP Reference: 110999079 Rcc Number: 0110999079	205.00
June 11, 2002 JENSEN TOOLS INC. PHOENIX AZ HARDWARE/EQUIP/SUPPLIES Reference: 915010144 Rcc Number: 000000	949.80
June 11, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364570	24.01
June 12, 2002 MARU MARU SUSHI NEW YORK NY 5812/01 FOOD/BEVERAGE FOOD-BEV 17.85 TIP 2.00 Reference: 001163012	19.85
June 18, 2002 JENSEN TOOLS INC. PHOENIX AZ HARDWARE/EQUIP/SUPPLIES Reference: 922010080 Rcc Number: 000000	34.54
June 19, 2002 RADIO SHACK NEW YORK NY 10016 Reference: 000063355 Rcc Number: 063355	33.93
June 19, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662124	225.00
June 19, 2002 AREZZO NEW YORK NY FOOD/BEVERAGE FOOD-BEV 218.67 WAITER 30.00 Reference: 96932729	248.67
June 21, 2002 VISIONEER PLEASANTON CA INTERNET Reference: 34050056	44.94
June 21, 2002 IRIS INC 5613957831 CA MAIL ORDER & COD ACCTS Reference: 92405473	68.94

Continued on reverse ⟹

Transactions Continued	Amount $
June 21, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364524	27.37
June 21, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364541	67.48
June 22, 2002 GASETERIA #26 NEW YORK NY SERVICE STATION Reference: KH00003C8 Roc Number: 0000000022	25.22
June 24, 2002 JENSEN TOOLS INC. PHOENIX AZ HARDWARE/EQUIP/SUPPLIES Reference: 927010097 Roc Number: 000000	247.60
June 24, 2002 JENSEN TOOLS INC. PHOENIX AZ HARDWARE/EQUIP/SUPPLIES Reference: 927010146 Roc Number: 000000	33.00
June 25, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364569	20.81
June 25, 2002 LA BELLA PIZZA OF N.NEW YORK NY PIZZA RESTAURANT FOOD-BEV 33.18 Reference: 00089877	33.18
June 26, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364535	2.37
June 28, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364523	58.60
July 3, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000532925	13.20
July 3, 2002 MICROSOFT TECH SUPPOREDMOND WA MSTECHSUPPOR*MICROSOFT Reference: 19974173	245.00
July 3, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364554	17.33
July 5, 2002* CREDIT FROM ESTABLISHMENT	-22.00
July 5, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE	-34.00
July 5, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE	-36.00
July 5, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE	-105.00
July 5, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES MODEM,WIN,56K,PCI PHONE,4LINE,944,SPKR,INTE PHONE,4LINE,INTER SPKR,CI Reference: 505035024 Roc Number: 505035024	349.97

Continued on next page

Transactions Continued			Amount $
July 6, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364581			39.39
July 6, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364593			58.52
July 6, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364505			448.17
July 7, 2002 HMSHOST - MOLLY PITCCRANBURY NJ FOOD/BEVERAGE FOOD/BEV Reference: 9N0000723	11.41		11.41
July 7, 2002 HMSHOST - MOLLY PITCCRANBURY NJ FOOD/BEVERAGE FOOD/BEV Reference: 9N0000728	6.86		6.86
Activity for DR D B KARRON		New Charges Payments/Credits	4,583.32 -3,331.64

Card Transactions for ELISHA GURFEIN Card 3783-490172-11025			
June 7, 2002 BARNES & NOBLE NEW YORK NY BOOKS/SUPPLIES/GIFTS Reference: 19790608			18.40
June 12, 2002 EDISON PLAZA CORP NEWARK NJ PARKING Reference: 000003395			50.00
June 12, 2002 EDISON PLAZA CORP NEWARK NJ PARKING Reference: 000003396			18.00
June 13, 2002 SHERATON NATIONAL HO703-5211900 VA HOTEL/LODGING LODGING Reference: 005061300			522.42
June 18, 2002 SACHI RESTAURANT NEW YORK NY FOOD AND BEVERAGE TIP 00001100 Reference: 000632443			89.50
June 29, 2002 LA PETITE AUBERGE NY NY 01 FOOD AND BEVERAGE FOOD/BEV TIP Reference: HF000035D	68.85 12.00		80.85

Continued on reverse

Transactions Continued			Amount $
July 1, 2002			30.25
NATHAN HALES BAR ANDNEW YORK NY RESTAURANT FOOD AND BEV			
FOOD/BEV	25.25		
TIP	5.00		
Reference: 028010003			
Activity for ELISHA GURFEIN		New Charges	809.42
		Payments/Credits	0.00

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033			
June 25, 2002			23.01
HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS			
Reference: 91364553			
July 3, 2002			8.66
KIPS BAY HARDWARE TVNEW YORK NY HARDWARE TOOLS			
Reference: 93743804			
Activity for CHARLES SDASALLA		New Charges	31.67
		Payments/Credits	0.00
Total of Card Activity		**New Charges**	**5,424.41**
		Payments/Credits	**-3,331.64**

Flexible Payment Option Statement of Account

Account Number
3783-490172-17006
Closing Date
July 8, 2002

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	0.00	**69.00**
Payments/Credits	0.00	
FINANCE CHARGE	0.00	
New Charges	1,366.00	
New Balance	**1,366.00**	

Please Pay By July 23, 2002

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	Annual Percentage Rate	Daily Periodic Rate
	ALL	$0.00	14.74%	.0404%

Please refer to page 7 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-17006			Amount $
June 20, 2002			1,366.00
RACKIT TECHNOLOGY CO8006363434 NY COMPUTER SOFTWARE			
Reference: 72050506			
Total of Extended Payment Option Activity		**New Charges**	**1,366.00**
		Payments/Credits	**0.00**

Continued on next page

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period prior to this billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 7. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Cash Lines of Credit Up to $100,000

Business Capital Line

It's easy to apply for and easy to use. Just fill out our short application -- no collateral and copies of tax returns or financial statements are necessary. This flexible financing tool can be used for virtually any business opportunity or cash flow need.

From purchasing inventory to paying taxes and payroll, our Business Capital Line gives you a cash reserve whenever you need it.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for two years.

For more information or apply, call us toll-free at **1-800-NOW-OPEN** or vi us on the Web at **open.americanexpress.com/lineofcredit/apply.**

(CE 102578)

Get a Business Capital Loan Up to $100,000

Business Capital Loan

Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business. Borrow up to $100,000 for new computers, office furniture or maybe just to free-up cash flow.

The application is simple and can be completed online with no additional documentation required for loans up to $50,000.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for two years.

For a fast decision, appl online at **open.americaı express.com/business capitalloan** or call **1-888-771-9090.**

If approved, the funds ca be available in as little a two business days.

(CE 102579)

Save 5% On All Products at Dell® Every Day

DELL

Dell is proud to offer Everyday Savings to Business Cardmembers from OPEN: The Small Business Network℠ . Save 5% on all systems, peripherals and software products.

Visit **www.dell.com/everydaysavings** or call toll-free, **1-877-278-9005** and ask for the **Everyday Savings** discount.

Discount is available from Dell Small Business division only, is not combinable with any other Dell offer, and does not apply to lease payments, taxes or shipping. Resellers excluded. Partner offer and participation subject to change without notice. Dell is a trademark of Dell Computer Corporation. Offer and participation subject to change without notice.

Take advantage of savings, every day.

Visit **www.dell.com/everydaysavings** or call **1-877-278-9005** and ask for the **Everyday Saving discount.**

(CE 102647)

6 cents a Minute on State-to-State Long Distance!

ride the light

Qwest.

As an American Express® Business Cardmember, you qualify for 6 cents a minute on state-to-state long distance calls anytime. And this rate will not increase as long as you are enrolled in the program. There is no annual contract and no monthly program fee.

Terms and conditions apply. Offer and participation subject to change without notice.

Sign up now. Just call **1-888-977-7799.**

(CE 102648)

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
August 7, 2002

Account Number
3783-490172-17006

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	4,227.41	-4,228.41	2,438.80	2,437.80	2,437.80
Flexible	1,366.00	-69.00	2.14	1,299.14	65.00
Total	5,593.41	-4,297.41	+2,440.94	=3,736.94	2,502.80

* Indicates posting date.

Please Pay By September 1, 2002

Please refer to page 5 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Your communication is acknowledged. Do not pay disputed amount until resolved.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-17006	-4,051.92	-69.00	2,012.16	2.14
ELISHA GURFEIN	3783-490172-11025	0.00	0.00	23.55	0.00
CHARLES SDASALLA	3783-490172-11033	-176.49	0.00	403.09	0.00
		-4,228.41	-69.00	2,438.80	2.14
			-4,297.41		2,440.94

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Amount $
July 14, 2002* 1,074.91 CHKLESS PYMT RECV- THANK YOU 69.00 APPLIED TO SIGN & TRAVEL/ExPO	-1,005.91
July 29, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-2,940.01
July 8, 2002 MEI WAH RESTAURANT WASHINGTON DC FOOD AND BEVERAGE TIP 00000150 Reference: 000097778	14.61

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-17006

Please Pay By:
September 1, 2002

Minimum Amount Due
$2,502.80

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Amount enclosed
$

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence Make check payable to American Express.

Refer to Page 5 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse

☐

000037834901721700b 000250280000243880 07HH

Transactions Continued	Amount $
July 8, 2002 JENSEN TOOLS INC. PHOENIX AZ HARDWARE/EQUIP/SUPPLIES Reference: 935010080 Rcc Number: 000000	3.00
July 9, 2002 THE RITZ-CARLTON-WASWASHINGTON DC LODGING CHRGS Reference: 019265774 Rcc Number: 101746	435.05
July 10, 2002* SPRINTPCS-CUSTCAREPMOVERLAND PARK KS 190999034 888-211-4727	-105.00
July 10, 2002 REAL GOLDPASS NOV 206-674-2650 WA SUBSCRIPTION RN *REALONE JUL 206-674-2650 Reference: 18112483 Rcc Number: 0014373831	9.95
July 10, 2002 LAKESIDE SHELL AUTO TRENTON NJ SHELL OIL 027527546801 Reference: 161036886 Rcc Number: GAS/MISC	10.30
July 10, 2002 HMSHOST MARYLAND HOUABERDEEN MD FOOD/BEVERAGE FOOD/BEV 5.12 Reference: DM00005D9	5.12
July 12, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000533271	29.10
July 12, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364588	140.67
July 16, 2002 KATZ'S DELICATESSEN NEW YORK NY FOOD/BEVERAGE FOOD/BEV 21.54 Reference: 0000-0717	21.54

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-17006
Closing Date
August 7, 2002

Transactions Continued — Amount $

July 22, 2002 — 23.55
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
Reference: 000533760

July 23, 2002 — 460.00
SIGMA XI THE SCIENTIRTP NC
MEMBERSHIP FEES
Reference: 92405603

July 25, 2002 — 6.50
KIPS BAY HARDWARE TVNEW YORK NY
HARDWARE TOOLS
Reference: 93743802

July 25, 2002 — 17.30
SIDS BIKE SHOP NEW YORK NY
BICYCLE/SLS/SVC/RPR
Reference: 020761391

July 26, 2002 — 49.95
QPASS WWW.QPASS.COM206-694-4425 WA
ECOMMERCE
Reference: T,17ae4b, Rcc Number: 0019136795

July 27, 2002 — 149.99
OFFICE DEPOT, INC. NEW YORK NY
OFFICE PROD. & SUPPLIES
PHONE,4-LN,INTERCOM SPKR,
Reference: 505016669 Rcc Number: 505016669

July 27, 2002 — 34.36
HOMEFRONT TRUE VALUENEW YORK NY
HDW TOOLS
Reference: 91364575

July 28, 2002 — 1.00
PAYPAL (402)935-7733
PAYPAL
Reference: 05R1E6AXJ

July 29, 2002 — 62.08
PAYPAL (402)935-7733
PAYPAL
Reference: 0571E7JWG

July 29, 2002 — 199.45
GOTHAM BAR & GRILL NEW YORK NY
01/FOOD AND BEVERAGE
FOOD/BEV 173.45
TIP 26.00
Reference: 097540882

July 30, 2002* — -1.00
PAYPAL (402)935-7733
05R1E7JLW PAYPAL

July 30, 2002 — 19.45
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
Reference: 000534124

July 30, 2002 — 80.83
PAYPAL (402)935-7733
PAYPAL
Reference: 05L1EAX6Y

August 1, 2002* — 36.00
REBILLING OF OUR PREV. ISSUED CREDIT

August 1, 2002 — 64.92
HOMEFRONT TRUE VALUENEW YORK NY
HDW TOOLS
Reference: 91364585

Continued on reverse ⟹

Transactions Continued			Amount $
August 4, 2002			12.49
GETTY 06813004 BROOKFIELD CT			
*PTI--Get			
GAS/MISC 000216010019			
Reference: 000216010019			
August 5, 2002*			105.00
REBILLING OF OUR PREV. ISSUED CREDIT			
August 5, 2002			19.95
WWW.ESELLERATE-SALES402-323-6600 NE			
COMPUTER PROGRAMMING			
Activity for DR D B KARRON		New Charges	2,012.16
		Payments/Credits	-4,051.92

Card Transactions for ELISHA GURFEIN			
Card 3783-490172-11025			
August 5, 2002			23.55
CAFE INDULGE NEW YORK NY			
RESTAURANTS			
FOOD/BEV	20.55		
TIP	3.00		
Reference: 323010031			
Activity for ELISHA GURFEIN		New Charges	23.55
		Payments/Credits	0.00

Card Transactions for CHARLES SDASALLA			
Card 3783-490172-11033			
July 8, 2002			233.64
OFFICE DEPOT, INC. NEW YORK NY			
OFFICE PROD. & SUPPLIES			
ADAPTER,2LINE,AT&T/LUCENT			
Reference: 505012732 Rcc Number: 505012732			
July 10, 2002*			-116.50
OFFICE DEPOT, INC. NEW YORK NY			
505012924 OFFICE PROD. & SUPPLIES			
July 10, 2002			65.98
OFFICE DEPOT, INC. NEW YORK NY			
OFFICE PROD. & SUPPLIES			
UPS,8OUT,500VA,F6H500-SER			
DIVIDER,IM,CLEAR LBLS,8T,			
Reference: 505021645 Rcc Number: 505021645			
July 12, 2002			5.99
OFFICE DEPOT, INC. NEW YORK NY			
OFFICE PROD. & SUPPLIES			
BATTERY,ENERGIZER,AAA,8/P			
Reference: 505013670 Rcc Number: 505013670			
July 13, 2002*			-59.99
OFFICE DEPOT, INC. NEW YORK NY			
505013669 OFFICE PROD. & SUPPLIES			

Continued on next page

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-17006
Closing Date
August 7, 2002

Transactions Continued		Amount $
July 31, 2002		97.48
OFFICE DEPOT, INC. NEW YORK NY		
OFFICE PROD. & SUPPLIES		
TONER,CRG,LJ,98A		
BAG,TRASH,CINCH,33GAL,30C		
Reference: 505024214 Rcc Number: 505024214		
Activity for CHARLES SDASALLA	New Charges	403.09
	Payments/Credits	-176.49
Total of Card Activity	**New Charges**	**2,438.80**
	Payments/Credits	**-4,228.41**

Flexible Payment Option Statement of Account

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

Account Number
3783-490172-17006
Closing Date
August 7, 2002

	Account Summary $	Minimum Payment $
Previous Balance	1,366.00	65.00
Payments/Credits	-69.00	
FINANCE CHARGE	2.14	
New Charges	0.00	
New Balance	**1,299.14**	

Please Pay By September 1, 2002

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	Annual Percentage Rate	Daily Periodic Rate
	ALL	$1,309.51	1.99%	.0055%

Please refer to page 5 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-17006		Amount $
July 14, 2002		-69.00
COMPUTER PAYMENT RECEIVED – THANK YOU		
Total of Extended Payment Option Activity	**New Charges**	**0.00**
	Payments/Credits	**-69.00**

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service.
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Upgrade to the Business Platinum Card®

The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require.

In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

To learn more about upgrading your current card to Business Platinu Card status, call toll-free **1-800-532-1400.**

Limited Time Only: Free for Life SIMPLE - SEP IRA

AMERICAN EXPRESS Financial Advisors

Leverage your business to achieve your personal financial goals by having the right retirement plan. Open a SIMPLE or SEP IRA* by 10/01/02, with a $2,000 minimum deposit, and we'll waive custodial fees for you and your employees for LIFE. Call **1-800-522-7342** to arrange for a complimentary consultation. At you're consultation, you'll receive $75 in American Express® Gift Cheques.

*SIMPLE and/or SEP IRA fee waiver pertains to new accounts only. The annual fee waiver is the custodial fee and does not include product fees. American Express Trust Company acts as a custodian for IRAs offered through American Express Financial Advisors. American Express Financial Advisors Inc. Member NASD. American Express Company is separate from American Express Financial Advisors Inc. and is not a broker-dealer.

To learn more about this offer or to arrange for a complimentary initial consultation, call American Express Financial Advisors at **1-800-522-7342** or visit **open.americanexpress com.**

(CE 102649)

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: September 8, 2002
Account Number: 3783-490172-17006

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	2,437.80	-2,662.75	1,968.97	1,744.02	1,744.02
Flexible	1,299.14	-65.00	2.23	1,236.37	62.00
Total	3,736.94	-2,727.75	+1,971.20	=2,980.39	1,806.02

* Indicates posting date.

Please Pay By October 3, 2002

Please refer to page 6 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Your communication is acknowledged. Do not pay disputed amount until resolved.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-17006	-2,662.75	-65.00	1,860.63	2.23
ELISHA GURFEIN	3783-490172-11025	0.00	0.00	67.35	0.00
CHARLES SDASALLA	3783-490172-11033	0.00	0.00	40.99	0.00
		-2,662.75	-65.00	1,968.97	2.23
			-2,727.75		1,971.20

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Amount $
August 30, 2002*	-2,365.41
2,430.41 CHKLESS PYMT RECV- THANK YOU	
65.00 APPLIED TO SIGN & TRAVEL/ExPO	
August 6, 2002	264.81
HOMEFRONT TRUE VALUENEW YORK NY	
HDW TOOLS	
Reference: 91364501	
August 7, 2002	222.69
Cables America DAYTON OH	
ELECTRICAL SUPPLY/SVC	
Electrical Supplies/SVP	
Reference: 003059960 Roc Number: 0003059960	

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-17006

Please Pay By:
October 3, 2002

Minimum Amount Due
$1,806.02

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Amount enclosed
$

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence. Make check payable to American Express.

Refer to Page 6 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse. ☐

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721700G 0001806020000196897 08HH

4202

Transactions Continued			Amount $
August 8, 2002			34.84
Cables America DAYTON OH ELECTRICAL SUPPLY/SVC			
Electrical Supplies/SVP Reference: 003061750 Roc Number: 0003061750			
August 9, 2002			72.87
Cables America DAYTON OH ELECTRICAL SUPPLY/SVC			
Electrical Supplies/SVP Reference: 003065190 Roc Number: 0003065190			
August 10, 2002			9.95
REAL GOLDPASS NOV 206-674-2650 WA SUBSCRIPTION			
RN *REALONE AUG 206-674-2650 Reference: 19556843 Roc Number: 0023784400			
August 12, 2002			99.64
Cables America DAYTON OH ELECTRICAL SUPPLY/SVC			
Electrical Supplies/SVP Reference: 003068070 Roc Number: 0003068070			
August 12, 2002			2.99
HMSHOST-DE-TURNPK NEWARK DE FOOD/BEVERAGE			
FOOD/BEV	2.99		
August 12, 2002			4.69
HMSHOST-DE-TURNPK NEWARK DE FOOD/BEVERAGE			
FOOD/BEV	4.69		
August 12, 2002			3.70
HMSHOST - MOLLY PITCCRANBURY NJ FOOD/BEVERAGE			
FOOD/BEV	3.70		
August 12, 2002			7.28
HMSHOST - MOLLY PITCCRANBURY NJ FOOD/BEVERAGE			
FOOD/BEV	7.28		

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Amount $
August 13, 2002 APPLE COMPUTER 800-676-2775 TX COMPUTER/SOFTWARE/ACC	32.46
August 14, 2002 HOLIDAY INN ARLINGTON VA Arrival Date Departure Date 08/14/02 08/15/02 LODGING Reference: 08140000	15.61
August 15, 2002 HMSHOST CHESAPEAKE HNORTH EAST MD FOOD/BEVERAGE FOOD/BEV 5.87	5.87
August 15, 2002 HMSHOST CHESAPEAKE HNORTH EAST MD FOOD/BEVERAGE FOOD/BEV 3.14	3.14
August 15, 2002 HMSHOST CHESAPEAKE HNORTH EAST MD FOOD/BEVERAGE FOOD/BEV 1.95	1.95
August 16, 2002 KALISH & KERNER PETRNEW YORK NY 48486812 GAS/MISC 222806412200 Reference: 222806412200	4.85
August 16, 2002 AMERICAN ASSOCIATION202-326-6417 DC MEMBERSHIP FEES/ACC Reference: 011790630 Rcc Number: 0025620993	186.00
August 19, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364580	61.20
August 24, 2002* JENSEN TOOLS INC. PHOENIX AZ 158010024 HARDWARE/EQUIP/SUPPLIES	-72.39
August 26, 2002 REGSOFT.COM, INC. 877-734-7638 NC SOFTWARE SALES & DEVELO Reference: 0000-0826	39.95
August 26, 2002 REGSOFT.COM, INC. 877-734-7638 NC SOFTWARE SALES & DEVELO Reference: 0000-0826	19.95
August 26, 2002 Cables America DAYTON OH ELECTRICAL SUPPLY/SVC Electrical Supplies/SVP Reference: 003096470 Rcc Number: 0003096470	141.66
August 28, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES POCKET,BUSINESS CARD,ADHE FOLDER,TRANSPARENT,12/PK, CARD,IJ,BIZ,OD,300PK,GRAY Reference: 505038168 Rcc Number: 505038168	19.67

Continued on reverse

Transactions Continued		Amount $
August 28, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES BUS. SERVICES,INHOUSE CUT Reference: 505059417 Rcc Number: 505059417		340.45
August 31, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE		-205.00
August 31, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE		-19.95
September 2, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES SLIDE-LOCK REPORT COVER,6 POCKET,DISK,ADHESIVE,3.5" PROTECTOR,SHEET,60CT,ECON BATTERY,EVEREADY,ALKLN,AA Reference: 505039019 Rcc Number: 505039019		23.23
September 3, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000535632		35.65
September 3, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364549		52.88
September 3, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364563		1.26
September 4, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000300 Reference: 000535695		24.35
September 4, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364531		69.64
September 5, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364548		47.50
September 7, 2002 LUMBERLAND NEW YORK NY LUMBER/HARDWARE Reference: 025136224		9.90
Activity for DR D B KARRON	New Charges Payments/Credits	1,860.63 -2,662.75

Card Transactions for ELISHA GURFEIN Card 3783-490172-11025		
August 8, 2002 GETTY 56926004 FORT LEE NJ *PTI--Get GAS/MISC 000220010118 Reference: 000220010118		18.85
August 20, 2002 CENTRAL PARKING NEW YORK NY PARKING FEES Reference: 000001013		25.00

Transactions Continued			Amount $
August 20, 2002			23.50
NATHAN HALES BAR ANDNEW YORK NY			
RESTAURANT FOOD AND BEV			
FOOD/BEV	20.50		
TIP	3.00		
Reference: 070010002			
Activity for ELISHA GURFEIN		New Charges	67.35
		Payments/Credits	0.00

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033			
August 23, 2002			3.99
OFFICE DEPOT, INC. NEW YORK NY			
OFFICE PROD. & SUPPLIES			
ENVELOPE,VINYL,4X6,10PK			
Reference: 505027602 Roc Number: 505027602			
August 23, 2002			37.00
USPS 3558250016 NEW YORK NY			
POSTAL SERVICES			
Reference: 023620889			
Activity for CHARLES SDASALLA		New Charges	40.99
		Payments/Credits	0.00
Total of Card Activity		**New Charges**	**1,968.97**
		Payments/Credits	**-2,662.75**

Flexible Payment Option Statement of Account

Account Number
3783-490172-17006
Closing Date
September 8, 2002

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	1,299.14	**62.00**
Payments/Credits	-65.00	
FINANCE CHARGE	2.23	
New Charges	0.00	
New Balance	**1,236.37**	

Please Pay By October 3, 2002

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	Annual Percentage Rate	Daily Periodic Rate
	ALL	$1,279.91	1.99%	.0055%

Please refer to page 6 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-17006			Amount $
August 30, 2002			-65.00
COMPUTER PAYMENT RECEIVED ~ THANK YOU			
Total of Extended Payment Option Activity		**New Charges**	**0.00**
		Payments/Credits	**-65.00**

Continued on reverse ⟹

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Servicio al cliente en Español 1-800-428-7443
0700 - 0100 (EST)

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Are You Taking Full Advantage of The OPEN Network?

The OPEN Network offers products and services that are tailored to meet the needs of small businesses like yours - savings, rewards, valuable information. It's an automatic benefit of your Card account. So learn how to take advantage of it today by calling **1-877-770-2639.**

OPEN
SMALL BUSINESS NETWORK

Call **1-800-532-1400** to find out more about how The OPEN Network can serve your business.

(CE 102757)

Save an Extra 2% Automatically at Staples!

Save an extra 2% at Staples automatically when you use your American Express® Business Card - in store, by catalog, or online. Plus, you'll save on top of Staples already low prices and any special offers when you use your Business Card.*

STAPLES

*Offer only available at Staples' retail stores, through the Staples Business Delivery catalog and **www.staples.com**. The discount, which will appear on the Cardmember's monthly statement, is not valid on desktop and laptop computers, equipment leasing, business and other third-party provider services (including but not limited to shipping and communications services), warranty plans, taxes or delivery costs. Please see **open.americanexpress.com/everydaysavings** for more details.

Just visit any Staples store, **www.staples.con everydaysavings**, or ca **1-800-333-3330**.

Offer and participation subject to change withou notice.

(CE 102764)

Save 10% Automatically at Kinko's®!

Use you American Express® Business Card at Kinko's and you'll save 10%. The savings are automatic.

kinko's

A 10% discount is applicable on all regularly priced Kinko's products and services, except postage, shipping, gift certificate purchases or on purchases made using Express Pay or online. This discount cannot be used in combination with volume pricing, custom-bid orders, sale items or other coupons, special offers or discounts. Offer valid at time of purchase only and may not be discounted or credited toward past or future purchases. Products, services and hours may vary by location. ©2002 Kinko's, Inc. All rights reserved.

Valid at all participating U.S. Kinko's locations.

(CE 102763)

Free 30-Day Trial on Citysearch.com

OPEN: The Small Business Network℠ and Citysearch can help you drive customers to your business. Promote your business with an Enhanced Listing on Citysearch, the 'Best City Guide' as rated by Yahoo Internet Life for 3 years in a row. Citysearch offers consumers comprehensive information about local businesses and services they need every day. Take advantage of this Exclusive Offer for OPEN Network customers: 30 day Free Trial, $19.00 per month and NO annual commitment. This is a savings of over 20% off the standard price.

citysearch.com

To take advantage of this special offer, log on to **www.open.american express.com/city search5** or call toll-free **1-888-755-3331**.

(CE 102760)

Save up to 20% on FedEx Shipping

Save 5% on FedEx® Ground, 10% on FedEx® Express, and 20% on FedEx Express International Priority®. Your savings are automatic. Just link your American Express® Business Card to a FedEx account.

FedEx

Savings are off the published rate and cannot be combined with any other offer. Savings apply to transportation charges only, not to special handling fees, surcharges, and other charges, including duties or taxes. The discount applies to FedEx Priority Overnight®, Standard Overnight®, FedEx 2Day®, FedEx Express Saver®, FedEx 1Day Freight®, FedEx 2Day Freight®, FedEx 3Day Freight® and FedEx International Priority®. Rates are subject to change without notice. Rates are not available to package consolidators.

To set up your FedEx Account or to link an existing account to your Card, call **1-800-231-863** or visit **fedex.com/ everydaysavings**.

Offer and participation subject to change without notice

(CE 102761)

(August 05) CR65015R

Save Up to 15% On Hertz Daily Car Rentals

Use your American Express® Business Card at Hertz and you can save up to 15% off daily car rentals. You are also eligible to receive a complimentary one year membership in Hertz #1 Club Gold® (a $50 value). To make a reservation or to enroll in Hertz #1 Club Gold call **1-800-654-9998** and reference **CDP#306613.**

Call **1-800-654-9998** and reference **CDP# 306613** when making reservations.

(CE 102762)

Hertz savings are based on rates for which you qualify that are published and available to the general public at the time of booking at participating locations. You must use reference code **CDP#306613** when making reservations. Minimum rental age for this offer is 25. All Everyday Savings program rules apply. The Hertz name and logo are registered trademarks and service marks of the Hertz Corporation. Offer and participation subject to change without notice.

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
October 8, 2002

Account Number
3783-490172-17006

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	1,744.02	-1,965.26	2,946.91	2,725.67	2,725.67
Flexible	1,236.37	-1,236.37	3,010.84	3,010.84	151.00
Total	2,980.39	-3,201.63	+5,957.75	=5,736.51	2,876.67

* Indicates posting date.

Please Pay By October 23, 2002

Please refer to page 6 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Terms - Payable in full on receipt of Statement.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-17006	-1,965.26	-1,236.37	2,458.98	3,010.84
ELISHA GURFEIN	3783-490172-11025	0.00	0.00	229.93	0.00
CHARLES SDASALLA	3783-490172-11033	0.00	0.00	258.00	0.00
		-1,965.26	-1,236.37	2,946.91	3,010.84
			-3,201.63		5,957.75

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Amount $
September 12, 2002*	-1,539.02
1,601.02 CHKLESS PYMT RECV- THANK YOU	
62.00 APPLIED TO SIGN & TRAVEL/ExPO	
September 19, 2002*	-205.00
1,379.37 PYMT RECVD - THANK YOU	
1,174.37 APPLIED TO SIGN & TRAVEL/ExPO	
September 10, 2002*	-205.00
SPRINTPCS-CUSTCAREPMOVERLAND PARK KS	
190999032 888-211-4727	

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-17006

Please Pay By:
October 23, 2002

Minimum Amount Due
$2,876.67

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Amount enclosed
$

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence Make check payable to American Express.

Refer to Page 6 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse

☐

000037834901721700б 000287667000294691 08нн

4210

Transactions Continued	Amount $
September 10, 2002 REAL GOLDPASS NOV 888-768-3248 WA SUBSCRIPTION RN *REALONE SEP 206-674-2650 Reference: 20905367 Roc Number: 0033134423	9.95
September 11, 2002* REBILLING OF OUR PREV. ISSUED CREDIT	205.00
September 12, 2002 KIPS BAY HARDWARE TVNEW YORK NY HARDWARE TOOLS Reference: 93743813	34.38
September 13, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662255	97.91
September 14, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364573	40.51
September 16, 2002 RADIO SHACK NEW YORK NY 10016 Reference: 000310798 Roc Number: 310798	99.68
September 17, 2002 WACOM TECHNOLOGY CORVANCOUVER WA COMPUTER SOFTWARE Reference: 26801010 Roc Number: 26801010	32.48
September 18, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES SYSTEM,TELEPHONE/PC,CORDL STAND,TELEPHONE,DELUXE,BL PHONE,4LINE,INTER SPKR,CI Reference: 505031955 Roc Number: 505031955	301.97
September 19, 2002 Cables America DAYTON OH ELECTRICAL SUPPLY/SVC Electrical Supplies/SVP Reference: 003156880 Roc Number: 0003156880	145.67

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-17006
Closing Date
October 8, 2002

Transactions Continued	Amount $
September 19, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364587	145.08
September 23, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364557	87.29
September 24, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000536571	17.10
September 24, 2002 LA BELLA PIZZA OF N.NEW YORK NY PIZZA RESTAURANT FOOD-BEV 21.73 Reference: 00078422	21.73
September 26, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662177	309.76
September 27, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES PLANTS,3" CACTUS/SUCCULEN Reference: 505052792 Roc Number: 505052792	3.24
September 28, 2002 RADIO SHACK NEW YORK NY 10019 Reference: 000036025 Roc Number: 036025	59.22
September 28, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES PAPER,COPY,8.5X11,BOND CHAIR,LEATHER,MANAGER,COR Reference: 505017748 Roc Number: 505017748	74.98
September 28, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES CHAIRMAT,VALUE,FOLDABLE,3 DELIVERY CHARGE Reference: 505017749 Roc Number: 505017749	32.46
September 29, 2002* OFFICE DEPOT, INC. NEW YORK NY 505022821 OFFICE PROD. & SUPPLIES	-16.24
September 29, 2002 GHANDI CAFE INC NEW YORK NY RESTAURANT FOOD-BEV 22.60 WAITER 5.00 Reference: 47834104	27.60
September 29, 2002 LA BELLA PIZZA OF N.NEW YORK NY PIZZA RESTAURANT FOOD-BEV 15.13 Reference: 00052915	15.13
September 30, 2002 Cables America DAYTON OH ELECTRICAL SUPPLY/SVC Electrical Supplies/SVP Reference: 003185600 Roc Number: 0003185600	413.88
October 2, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 30481400 Roc Number: 0000003545	2.38

Continued on reverse ⟹

Transactions Continued — Amount $

October 2, 2002 — 7.18
PATHMARK #590 NEWARK DE
GROCERY STORE
Reference: 09093073 Roc Number: 569064

October 2, 2002 — 4.43
HMSHOST - MOLLY PITCCRANBURY NJ
FOOD/BEVERAGE
FOOD/BEV 4.43
Reference: 000029

October 2, 2002 — 16.41
LA BELLA PIZZA OF N.NEW YORK NY
PIZZA RESTAURANT
FOOD-BEV 16.41
Reference: 00092971

October 4, 2002 — 77.76
SLEEP INN NEWARK DE

Arrival Date	Departure Date	No of Nights
10/02/02	10/03/02	1

LODGING
Reference: 027758532

October 4, 2002 — 11.20
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
TIP 00000150
Reference: 000537067

October 5, 2002 — 25.00
CENTRAL/KINNEY PARKINEW YORK NY
URBAN PARKING
Reference: 000000060

October 5, 2002 — 4.60
LA BELLA PIZZA OF N.NEW YORK NY
PIZZA RESTAURANT
FOOD-BEV 4.60
Reference: 00000622

October 5, 2002 — 44.20
GHANDI CAFE INC NEW YORK NY
RESTAURANT
FOOD-BEV 40.20
WAITER 4.00
Reference: 47834113

October 7, 2002 — 90.80
Cables America DAYTON OH
ELECTRICAL SUPPLY/SVC
Electrical Supplies/SVP
Reference: 003201850 Roc Number: 0003201850

Activity for DR D B KARRON

New Charges	2,458.98
Payments/Credits	-1,965.26

Card Transactions for ELISHA GURFEIN
Card 3783-490172-11025

September 17, 2002 — 179.94
OFFICE DEPOT, INC. NEW YORK NY
OFFICE PROD. & SUPPLIES
ORDER DEPOSIT
Reference: 182046515 Roc Number: 182046515

September 17, 2002 — 49.99
OFFICE DEPOT, INC. NEW YORK NY
OFFICE PROD. & SUPPLIES
CHAIR,LEATHER,EXEC,CORTIN
Reference: 505031714 Roc Number: 505031714

Activity for ELISHA GURFEIN

New Charges	229.93
Payments/Credits	0.00

Continued on next page

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-17006
Closing Date
October 8, 2002

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033		Amount $
September 12, 2002 SOFTWARE FOR SCIENCE8006223345 IL COMPUTER SOFTWARE Reference: 00043607		258.00
Activity for CHARLES SDASALLA	New Charges Payments/Credits	258.00 0.00
Total of Card Activity	**New Charges** **Payments/Credits**	**2,946.91** **-1,965.26**

Flexible Payment Option Statement of Account

Account Number
3783-490172-17006
Closing Date
October 8, 2002

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	1,236.37	**151.00**
Payments/Credits	-1,236.37	
FINANCE CHARGE	0.00	
New Charges	3,010.84	
New Balance	**3,010.84**	

Please Pay By October 23, 2002

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	**Annual Percentage Rate**	Daily Periodic Rate
	ALL	$0.00	1.99%	.0055%

Please refer to page 6 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-17006		Amount $
September 12, 2002 COMPUTER PAYMENT RECEIVED -- THANK YOU		-62.00
September 19, 2002 PAYMENT RECEIVED - THANK YOU		-1,174.37
September 20, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662161		1,519.95
September 27, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES HEADSET,MUTE/VOL,AT&T,SIL PHONE,4-LN,2.4 GHZ,MULTI POUCH,PENCIL,AMERICAN STU Reference: 505022625 Roc Number: 505022625		587.64
September 29, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662144		903.25
Total of Extended Payment Option Activity	**New Charges** **Payments/Credits**	**3,010.84** **-1,236.37**

Continued on reverse ⟹

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Upgrade to the Business Platinum Card®

The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require. In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

To learn more about upgrading your current Card to Business Platinu Card status, call **1-800-532-1400**.

(CE 102773)

Human Resource Solutions from Administaff

Administaff

Wish you could spend more time building your business and less time dealing with employer obligations? Let Administaff help. Administaff provides benefits such as health, vision, dental, and 401(k) plans, and manages client company payroll, employer-related liabilities, and helps with government compliance. Call Administaff today and shift your focus back to growing your business.

To learn more call **1-888-731-6110** or visit **open.americanexpress.com/administaff1**.

(CE 102827)

Incorporate Your Business with Business Filings

BFi Business Filings

Business Filings provides you with everything you need to form a corporation, a Limited Liability Company or a Non-Profit in any of the 50 states. The quick and easy online order form allows Business Filings to gather the information that is needed to prepare and file the documents for your business with the state. Receive 30% off your order (excluding state fees, taxes and shipping) - this is an exclusive discount for Cardmembers of OPEN: The Small Business Network℠.

To take advantage of this special offer, log on to **open.americanexpress.com/bizfilings** or call toll-free **1-800-981-7183**.

(CE 102843)

Save 10% at The Hilton Family of Hotels

TheHiltonFamily

Save 10% off the Best Available Rate at Hilton®, Doubletree®, Embassy Suites Hotels®, Hampton Inn®, Hampton Inn & Suites®, Hilton Garden Inn®, and Homewood Suites® by Hilton hotels. Call Hilton Reservations at **1-866-525-AMEX** and request the Everyday Savings rate.

Savings apply only to American Express® Business Cardmembers. Discount represents 10% off the Best Available Rate at Hilton HHonors® hotels in the U.S. This discount is only valid off the Best Available Rate and may not be applied to other discounted rates at participating Hilton HHonors hotels, other restrictions may apply. All program rules apply. ©2002 Hilton HHonors Worldwide.

Call Hilton Reservations a **1-866-525-AMEX** and request the Everyday Savings rate or visit **www.hiltonhhonors.com/everydaysavings**.

(CE 102848)

Get a Business Capital Loan of Up to $100,000

Business Capital Loan

Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business. Borrow up to $100,000 for new computers, office furniture or maybe just to free-up cash flow. The application is simple and can be completed online for loans up to $50,000.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for two years.

For a fast decision, apply online at **open.americanexpress.com/businesscapitalloan** or call **1-888-771-9090**. If approved, the funds can be available in as soon as the next day.

(CE 102828)

Get the Most Out of Your OPEN Network Membership

OPEN
SMALL BUSINESS NETWORK

Find out how the OPEN Network can help you meet common business challenges like managing cash flow, hiring staff, and expanding your operations. The OPEN Network is a unique resource for small business owners that offers a wide range of financial solutions, savings opportunities, and much more. Call **1-877-770-2639** to see how the OPEN Network can benefit your business.

Call **1-877-770-2639** to see how OPEN can benefit your business.

(CE 102829)

Receive Your Statement from OPEN Anywhere, Anytime

OPEN
SMALL BUSINESS NETWORK

Turn off your paper statement and receive your bill online. Each month, you can securely access your bill from anywhere, anytime, eliminating the need to be in your office to receive it by mail. We'll even send you an e-mail when your online statement is ready. From your online bill, you can track your charges and payments. You can also print your online statements from the last six months for your records and contact us to request further archived statements.

Almost all Business Cards from OPEN: The Small Business Network℠ are eligible to receive the online only statement. Basic Cardmembers must enroll each eligible Card account separately.

Turn off your paper statement and start receiving your monthly statements online. Go to **open.americanexpress.com/paperless**.

(CE 102842)

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: November 7, 2002
Account Number: 3783-490172-17006

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	2,725.67	-2,797.54	1,919.64	1,847.77	1,847.77
Flexible	3,010.84	-3,042.81	31.97	0.00	0.00
Total	5,736.51	-5,840.35	+1,951.61	=1,847.77	1,847.77

* Indicates posting date.

Please Pay Upon Receipt

Please refer to page 5 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Your communication is acknowledged. Do not pay disputed amount until resolved.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-17006	-2,797.54	-3,010.84	1,812.45	31.97
CHARLES SDASALLA	3783-490172-11033	0.00	-31.97	107.19	0.00
		-2,797.54	-3,042.81	1,919.64	31.97
			-5,840.35		1,951.61

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Amount $
October 16, 2002* 5,736.51 CHKLESS PYMT RECV- THANK YOU 3,010.84 APPLIED TO SIGN & TRAVEL/ExPO	-2,725.67
October 8, 2002 BENJAMIN RESTAURANT/BAR NEW YORK NY FOOD AND BEVERAGE TIP 00001600 Reference: 000491493	76.51

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-17006

Please Pay Upon Receipt

Total Amount Due
$1,847.77

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Amount enclosed
$

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay by Computer, visi open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence Make check payable to American Express.

Refer to Page 5 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse

☐

4218

000037834901721700б 000184777000191964 07нн

Transactions Continued — Amount $

October 10, 2002 9.95
REAL GOLDPASS NOV 866-420-5832 WA
SUBSCRIPTION
RN *REALONE OCT
206-674-2650
Reference: 22229891 Roc Number: 0043055846

October 11, 2002 85.24
Cables America DAYTON OH
ELECTRICAL SUPPLY/SVC
Electrical Supplies/SVP
Reference: 003214450 Roc Number: 0003214450

October 14, 2002 120.67
OFFICE DEPOT, INC. NEW YORK NY
OFFICE PROD. & SUPPLIES
POCKET,BUSINESS CARD,ADHE
CARD,IJ,BIZ,IVORY,250CT
CARD,LSR,INDEX,WHT,150CT
CARD,IJ,BIZ,WHT,1000CT
Reference: 505054826 Roc Number: 505054826

October 14, 2002 13.40
OFFICE DEPOT, INC. NEW YORK NY
OFFICE PROD. & SUPPLIES
ENVELOPE,#10,24.LB,WHT,50
BATTERY,EVEREADY,ALKLN,AA
Reference: 505035542 Roc Number: 505035542

October 14, 2002 10.98
Cables America DAYTON OH
ELECTRICAL SUPPLY/SVC
Electrical Supplies/SVP
Reference: 003217540 Roc Number: 0003217540

October 14, 2002 368.08
Cables America DAYTON OH
ELECTRICAL SUPPLY/SVC
Electrical Supplies/SVP
Reference: 003218100 Roc Number: 0003218100

October 15, 2002 82.40
DYMO CORPORATION 2033559136
DIRECT MARKETER
Reference: 060942196

October 15, 2002 27.15
BARUCH RESTAURANT CANEW YORK NY
FOOD/BEVERAGE
Reference: 29359034

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Amount $
October 16, 2002 ZEN PALATE NEW YORK NY FOOD AND BEVERAGE TIP 00000800 Reference: 000119820	55.63
October 17, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES QUICKEN LAWYER 2003 BUS D Reference: 505055208 Rcc Number: 505055208	54.11
October 21, 2002* GOODWILL ADJUSTMENT	-19.95
October 21, 2002* REBILLING OF OUR PREV. ISSUED CREDIT	19.95
October 21, 2002 LANDS TRUE VALUE HDWPROVINCETOWN MA MARINAS,MARINE SRV /SUP Reference: 96571007	26.19
October 21, 2002 LANDS TRUE VALUE HDWPROVINCETOWN MA MARINAS,MARINE SRV /SUP Reference: 96571022	23.15
October 23, 2002 COFFEE DISTRIBUTING GARDEN CITY PARK NY OFFICE REFRESHMENT Reference: 817844	112.37
October 23, 2002 COFFEE DISTRIBUTING GARDEN CITY PARK NY OFFICE REFRESHMENT Reference: 817927	4.25
October 23, 2002 DYMO CORPORATION 2033559136 DIRECT MARKETER Reference: 023492082	19.95
October 24, 2002 TOWN CAMERA SHOP PROVINCETOWN MA CAMERAS/PHOTO FINISHING Reference: 00010240	210.89
October 30, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE	-19.95
October 31, 2002 KIPS BAY HARDWARE TVNEW YORK NY HARDWARE TOOLS Reference: 93743806	12.60
November 1, 2002 USPS 3558250157 NEW YORK NY POSTAL SERVICES Reference: 030624011	60.85
November 2, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364589	203.46
November 4, 2002 SUPREME MACARONI CO NEW YORK NY EATING PLACES AND RESTA Reference: 099998984	83.80
November 5, 2002 QIOSK.COM 212-8256792 NY PUBLISHING/PRINTING Reference: CY0036464 Rcc Number: 0000000001	12.00
November 5, 2002 BENJAMIN RESTAURANT/BAR NEW YORK NY FOOD AND BEVERAGE TIP 00000500 Reference: 000493341	32.28

Continued on reverse ⟹

Transactions Continued		Amount $
November 7, 2002* CR BAL TRANSFER FROM SIGN & TRAVEL/ExPO		-31.97
November 7, 2002 INNOVATION LUGGAGE 42ND STREET NY LUGGAGE Reference: 23002993		86.59
Activity for DR D B KARRON	New Charges	1,812.45
	Payments/Credits	-2,797.54

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033		
October 22, 2002 NEW CHINA NEW YORK NY FOOD/BEVERAGE		23.35
FOOD-BEV	21.35	
WAITER	2.00	
Reference: 65868103		
October 25, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662129		31.97
October 26, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000200 Reference: 000538171		19.10
October 26, 2002 CAFE INDULGE NEW YORK NY RESTAURANTS		23.70
FOOD/BEV	23.70	
Reference: 479010021		
October 31, 2002 OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES ENVELOPE,CD,50PK MAILER,CD BUBBLE,6PK,6.5" Reference: 505049894 Roc Number: 505049894		9.07
Activity for CHARLES SDASALLA	New Charges	107.19
	Payments/Credits	0.00
Total of Card Activity	**New Charges**	**1,919.64**
	Payments/Credits	**-2,797.54**

Flexible Payment Option Statement of Account

Account Number
3783-490172-17006
Closing Date
November 7, 2002

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	3,010.84	**0.00**
Payments/Credits	-3,042.81	
FINANCE CHARGE	0.00	
New Charges	31.97	
New Balance	**0.00**	

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	**Annual Percentage Rate**	Daily Periodic Rate
	ALL	$0.00	1.99%	.0055%

Please refer to page 5 for important information regarding your Flexible Payment Option.

Continued on next page

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-17006

Closing Date
November 7, 2002

ExPO Transactions for DR D B KARRON Card 3783-490172-17006		Amount $
October 16, 2002 COMPUTER PAYMENT RECEIVED -- THANK YOU		-3,010.84
September 19, 2002 CR BAL TRANSFER TO CARD 31.97CR		31.97
Activity for DR D B KARRON	New Charges Payments/Credits	31.97 -3,010.84

ExPO Transactions for CHARLES SDASALLA Card 3783-490172-11033		
October 25, 2002 DATAVISION REF #99373040010279 REF: CREDIT #99321970070259 ($ 31.97)		-31.97
Activity for CHARLES SDASALLA	New Charges Payments/Credits	0.00 -31.97
Total of Extended Payment Option Activity	**New Charges** **Payments/Credits**	**31.97** **-3,042.81**

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Upgrade to the Business Platinum Card!

The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require. In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

To learn more about upgrading your current Card to Business Platinum Card status, call **1-800-532-1400**.

(CE 102908)

Incorporate Your Business with Business Filings®

BFi Business Filings

Business Filings provides you with everything you need to form a corporation, a Limited Liability Company or a Nonprofit in any of the 50 states. The quick and easy online order form allows Business Filings to gather the information that is needed to prepare and file the documents for your business with the state. Receive 30% off your order (excluding state fees) - this is an exclusive discount for members of OPEN: The Small Business Network℠.

To take advantage of this special offer, log on to **open.americanexpress.com/bizfilings1** or call toll-free **1-800-981-7183**.

(CE 102905)

Get a Line of Credit Up to $100,000

Business Capital Line

It's easy to apply for and easy to use. Just fill out our short application - no collateral, copies of tax returns or financials are necessary. This flexible financing tool can be used for virtually any business opportunity or cash flow need. From purchasing inventory to paying taxes and payroll, our Business Capital Line gives you a cash reserve whenever you need it.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for at least 2 years.

For more information or to apply, call us at **1-800-NOW-OPEN** or visit us on the Web at **open.americanexpress.com/lineofcredit/apply**.

(CE 102902)

Save Time and Money On Your International Payments

International Payments
From American Express Foreign Exchange Services

Is your business in need of a secure, efficient payment method to overseas vendors and suppliers? If so, let International Payments from American Express save you time and money. International Payments provides you with a simple and secure business-to-business online payment solution. You manage your business. We'll manage your payments.
Sign up by February 28, 2003 and receive your first three months of foreign currency wires fee-free.*

*Three months of fee-free foreign currency wires does not apply to drafts or U.S. dollar wires. Thereafter, a $20 fee will be charged for foreign currency wires.

Call **1-888-391-9971** or go online at **http://www.americanexpress.com/ip** to receive more information on how you can start making easy, cost effective international payments. To receive the special offer of three months fee-free, mention code **AXP-03**.
(CE 102901)

Get the Most Out of Your OPEN Network Membership

OPEN
SMALL BUSINESS NETWORK℠

As a member of OPEN: The Small Business Network℠, you have access to tools that can help your business succeed. We're on-call 24/7 to provide capital and purchasing power, help solve cash-flow problems, simplify financial processes and to provide valuable services and savings. Call **1-877-770-2639** to see how the OPEN Network can help benefit your business.

Call **1-877-770-2639** to find out more about what The OPEN Network can do for your business.

(CE 102903)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Save 5% On All Products at Dell Every Day

DELL

Dell provides American Express® Business Cardmembers with 5% savings on all systems, peripherals, and software products. Visit **www.dell.com/everydaysavings** or call **1-877-305-8137** and ask for the Everyday Savings discount.

Discount is available from Dell Small Business division only, is not combinable with any other Dell offer, and does not apply to lease payments, taxes, or shipping. Resellers excluded. Offer and participation subject to change without notice. Dell is a trademark of Dell Computer Corporation.

Visit **www.dell.com/everydaysavings** or call **1-877-305-8137** and ask for the Everyday Savings discount.

(CE 102906)

Save 5% Off Nextel Plans

NEXTEL®

To save 5%* on Nextel plans sign up for a 12 month service contract with automatic payment to your Business Card by calling **1-800-754-6907**. Savings are available to current Nextel users.

*Discount is only available on monthly access fee and plans purchased at **1-800-754-6907**. Participation, pricing, and offers are subject to change without notice. Requires new activation, one year service agreement and credit approval. $200 early termination fee applies. Read service agreement for details. Other terms and conditions apply. (c) 2002 Nextel Communications, Inc. All rights reserved. Nextel and the Nextel logo are registered trademarks and/or service marks of Nextel Communications, Inc.

To save 5% on Nextel plans, call **1-800-754-6907**. For more information, please visit **www.nextel.com/everydaysavings**.

(CE 102907)

Receive Your Statement Anywhere, Anytime

OPEN
SMALL BUSINESS NETWORK℠

Turn off your paper statement and receive your bill online. Each month, you can securely access your bill from anywhere, anytime - eliminating the need to be in your office to receive it by mail. We'll even send you an e-mail when your online statement is ready. From your online bill, you can track your charges and payments. You can also print your online statements from the last six months for your records and contact us to request further archived statements.

Almost all Business Cards from OPEN: The Small Business Network℠ are eligible to receive the online only statement. Basic Cardmembers must enroll each eligible Card account separately.

Turn off your paper statement and start receiving your monthly statements online. Go to **open.americanexpress.com/paperless**.

(CE 102909)

4225

are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: December 8, 2002
Account Number: 3783-490172-17006

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
1,847.77	-1,847.77	1,450.30	**1,450.30**

Please Pay Upon Receipt

* Indicates posting date.

Your communication is acknowledged. Do not pay disputed amount until resolved.

Please refer to page 4 for important information regarding your account

Cardmember Snapshot

Cardmember Name	Card Number	Total Payments/Credits $	Total New Charges $
DR D B KARRON	3783-490172-17006	-1,847.77	1,450.30
Total		-1,847.77	1,450.30

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Amount $
December 1, 2002* PAYMENT RECEIVED - THANK YOU	-1,847.77
November 8, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000250 Reference: 000538889	18.50
November 8, 2002 USPS 3558250016 NEW YORK NY POSTAL SERVICES Reference: 031322401	129.25
November 8, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364514	90.95

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-17006

Please Pay Upon Receipt

Total Amount Due
$1,450.30

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes o reverse side.

☐

000037834901721700 6 000145030000145030 08HH

4226

Transactions Continued	Amount $
November 10, 2002 REAL GOLDPASS NOV CARE.REAL.COM WA SUBSCRIPTION RN *REALONE NOV 206-674-2650 Reference: 23593477 Rcc Number: 0053176382	9.95
November 11, 2002 AMTRAK COUNTER SALES WASHINGTON DC From: NEW YORK PENN To: ALBANY-RENSLR Ticket Number: 3153788354565 Reference: 316021320	39.00
November 11, 2002 LAGUARDIA PARKING Q3JACKSON HEIGHTS NY PARKING LOT GARAGE Reference: 61615728 Rcc Number: 135549	4.00
November 13, 2002 DYMO CORPORATION 2033559136 DIRECT MARKETER Reference: 062147263	77.15
November 22, 2002 CAMILLE'S NEW YORK NY FOOD/BEVERAGE FOOD/BEV 20.00 TIP 1.50 Reference: 637010013	21.50
November 24, 2002 LABONNESOUPE NEWYORK NY 01/FOOD AND BEVERAGE FOOD/BEV 57.16 TIP 4.00 Reference: 0000783DU	61.16
November 26, 2002 CAFE INDULGE NEW YORK NY RESTAURANTS FOOD/BEV 31.70 TIP 5.00 Reference: 539010034	36.70
November 29, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 115780130 Rcc Number: 0000006501	3.57

Continued on next page

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-17006
Closing Date
December 8, 2002

Transactions Continued		Amount $
November 29, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 115780130 Rcc Number: 0000006509		13.91
November 29, 2002 PERFORMANCE FILTERS CINCINNATI OH AUTO/HOME SUPPLY Reference: PPS 28072 Rcc Number: 0000005018		168.20
December 1, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 88 Rcc Number: 0000006614		5.01
December 2, 2002 WAL-MART 2357 GERMANTOWN MD GENERAL MERCHANDISE Reference: 19636225		89.64
December 2, 2002 GIANT FOODS #196 GAITHERSBURG MD GAS/GROCERIES/MISC Reference: 033790111		112.69
December 2, 2002 CHEVRON #0211778 GERMANTOWN MD ROCA ENTERPRISES Description L/MISCELLANEOUS Reference: 0211778 Rcc Number: 7811914		15.15
December 2, 2002 CHEVRON #0211778 GERMANTOWN MD ROCA ENTERPRISES Description L/MISCELLANEOUS Reference: 0211778 Rcc Number: 7811913		15.36
December 3, 2002 HMSHOST-MD-TOLLRD #6ABERDEEN MD FOOD/BEV Reference: 000106602		15.50
December 3, 2002 HMSHOST-MD-TOLLRD #2ABERDEEN MD FOOD/BEV Reference: 000106002		3.14
December 3, 2002 IHOP 504 ARLINGTON VA FOOD BEVERAGE Reference: 81798317		33.84
December 4, 2002 HMSHOST NJ TURNPK #3Yardville NJ FOOD/BEV Reference: 000106003		12.79
December 4, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 140906 Rcc Number: 0000006757		3.14
December 6, 2002 CORP. FULFILLMENT SE8004444881 KS BUSINESS SERVICES Reference: 33284 Rcc Number: 0000003898		362.45
December 7, 2002 VATAN INDIAN VEGETARNEW YORK NY FOOD/BEVERAGE Reference: 46003130		107.75
Total of Card Activity	**New Charges** **Payments/Credits**	**1,450.30** **-1,847.77**

Continued on reverse ⟹

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: **1.** Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Incorporate Your Business with Business Filings℠

Prepare for the new year by incorporating your company at a savings of 30% -- form a corporation, a Limited Liability Company or a nonprofit in any of the 50 states. The quick and easy online order form allows Business Filings to gather the information that it needs to prepare and file the documents for your business with the state. Receive 30% off your order (excluding state fees) -- this is an exclusive discount for Cardmembers of OPEN: The Small Business Network℠.

To take advantage of thi special offer, log on to **open.americanexpress com/bizfilings3** or call toll-free **1-800-981-7183**

(CE 102987)

Get Through the Holidays with No Late Payments!

The Small Business Billcenter by Paytrust provides complete bill management -- receive, review, pay and organize 100% of your bills, with the added convenience of 24-hour secure Web site access, automatic bill payment and e-mail reminders about upcoming payment due dates. Try it today for FREE with a two-month trial.

To take advantage of thi special offer, log on to **open.americanexpress com/paytrust1**.

(CE 102992)

Save 20% on D&B Memberships

D&B Small Business Solutions were designed to help business people like you improve their bottom line. And there's never been a better time to sign up for membership, because as an OPEN Business Network Cardmember you can take advantage of a 20% membership discount every month. D&B offers you two levels of membership, each an excellent value. Simply pick the membership option that's right for you. Go to **www.open.americanexpress. com/dnb** to learn more.

Go to **www.open.american express.com/dnb** to lea more.

(CE 103044)

Save 5% at Dell Every Day

Dell provides American Express® Business Cardmembers with 5% savings on computers, peripherals, and software products. Visit **www.dell.com/everydaysavings** or call **1-877-305-8137** and ask for the Everyday Savings discount.

Visit **www.dell.com/ everydaysavings** or call **1-877-305-8137** and ask for the Everyday Savings discount.

(CE 102988)

Discount is available from Dell Small Business division only, is not combinable with any other Dell offer, and does not apply to lease payments, taxes, or shipping. Resellers excluded. Offer and participation subject to change without notice. Dell is a trademark of Dell Computer Corporation.

Save up to 20% on FedEx Shipping

Save 5% on FedEx Ground®, 10% on FedEx Express®, and 20% on FedEx Express International Priority® shipments. Your savings are automatic when you link your American Express® Business Card to a FedEx account.

To set up your FedEx Account or to link an existing account to your Card, call **1-800-231-8636** or visit **fedex.com/ americanexpress**.

(CE 102989)

Savings are off the published rate and cannot be combined with any other offer. Savings apply to transportation charges only, not to special handling fees, surcharges, and other charges, including duties or taxes. The discount applies to FedEx Priority Overnight®, FedEx Standard Overnight®, FedEx 2Day®, FedEx Express Saver®, FedEx 1Day Freight®, FedEx 2Day Freight®, FedEx 3Day Freight® and FedEx International Priority®. Rates are subject to change without notice. Rates are not available to package consolidators.

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Network with Other Small Business Owners

OPEN
SMALL BUSINESS NETWORK

Looking for information and recommendations from small business owners? Ask questions, share ideas and start a discussion on topics important to you and your business and receive responses via e-mail. Plus, access a large selection of articles, interactive tools, quizzes, and workshops to find useful information on managing, planning, and growing your business.

Visit **www.open.americanexpress.com/informyourdecisions**

(CE 102993)

Pay Bills from Anywhere, Anytime. Pay by Computer!

OPEN
SMALL BUSINESS NETWORK

Gain the convenience of paying your bills at the office or on the road, midday or midnight. As a member of OPEN: The Small Business Network℠, you can pay all your charges by computer - for free! It's fast, simple, and allows you to more easily track and consolidate your payments and expenses. And don't forget, Pay By Computer is completely secure. We'll even provide a confirmation number after your payment is made. Sign up today!

Please allow up to two business days to have payments posted to your account.

Go to **open.americanexpress.com/dashboard** and click on the Pay Bill link to register to Pay By Computer.

(CE 102994)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
January 8, 2003

Account Number
3783-490172-17006

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
1,450.30	-1,450.30	1,484.90	**1,484.90**

Please Pay By January 23, 2003

* Indicates posting date.

Terms - Payable in full on receipt of Statement.

Please refer to page 5 for important information regarding your account

Cardmember Snapshot

Cardmember Name	Card Number	Total Payments/Credits $	Total New Charges $
DR D B KARRON	3783-490172-17006	-1,450.30	1,462.70
CHARLES SDASALLA	3783-490172-11033	0.00	22.20
Total		-1,450.30	1,484.90

Card Transactions for DR D B KARRON

Card 3783-490172-17006

	Foreign Spending	Amount $
December 28, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU		-1,450.30
December 7, 2002 THE ROOSEVELT F/B NEW YORK NY LODGING CHARGES Reference: 034330477		9.04
December 10, 2002 REAL GOLDPASS NOV CARE.REAL.COM WA SUBSCRIPTION RN *REALONE DEC 206-674-2650 Reference: 24961152 Rcc Number: 0065049189		9.95
December 11, 2002 CHILIS TWO HANOVER MD FOOD-BEV		31.51
FOOD-BEV	28.51	
TIP	3.00	
Reference: 212111609		

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-17006

Please Pay By:
January 23, 2003

Total Amount Due
$1,484.90

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Please enter account number on all checks and correspondence.

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes or reverse side.

☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721700b 0001484900001484900 08HH

4232

Transactions Continued	Foreign Spending	Amount $
December 11, 2002 HMSHOST-DE-TUNPK #2 NEWARK DE FOOD/BEV Reference: 000106002		1.99
December 11, 2002 HMSHOST-DE-TUNPK #2 NEWARK DE FOOD/BEV Reference: 000106002		4.88
December 11, 2002 HMSHOST-NJ-TURNPK #3Cherry Hill NJ FOOD/BEV Reference: 000160039		3.68
December 11, 2002 BEST WESTERN HOTELS LANHAM MD LODGING Reference: 35769318		86.90
December 11, 2002 HMSHOST-MD-TOLLRD #2ABERDEEN MD FOOD/BEV Reference: 000106020		4.81
December 11, 2002 RADIO SHACK HANOVER MD 21076 Reference: 000070032 Roc Number: 070032		17.62
December 12, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662178		80.00
December 14, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 11858 Roc Number: 0000007264		3.57
December 14, 2002 HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 06444501		16.70
December 16, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 753080 Roc Number: 0000007382		1.68

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Foreign Spending	Amount $
December 17, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662191		165.00
December 20, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000540962		31.85
December 23, 2002 IRIS LOUVAIN LA NEUVE BELGIUM BELGIUM I.R.I.S. SHOP Reference: 37488		99.99
December 23, 2002 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000541137		17.35
December 24, 2002 STARBUCKS COFFEE QNEW YORK NY FOOD/BEVERAGE Reference: 35539 Rcc Number: 0000007930		5.61
December 25, 2002 CITGO0524 FRIENDLY #NEW MILLFORD CT CITGO GAS/MSC96 631520524030 Reference: 631520524030		23.17
December 26, 2002 IRIS LOUVAIN LA NEUVE BELGIUM BELGIUM I.R.I.S. SHOP Reference: 37675		128.99
December 26, 2002 THE HOME DEPOT 6209 DANBURY CT BUILDING MATERIALS Reference: 036118682		30.72
December 27, 2002 NEW DELHI INDIAN RE NEW YORK NY FOOD/BEVERAGE Reference: 69260006		47.20
December 30, 2002 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662154		177.97
December 30, 2002 INTUIT QB PAYROLL 866-223-5562 CA SERVICE Reference: CRIS_2297 Rcc Number: 0073206848		169.00
January 2, 2003 TECHALCHEMY LLC HUMBOLDT IA MO/TO SOFTWARE Reference: 0000-0102		2.00
January 2, 2003 PAYPAL*PRAVEEN77 402 935 7733 CA PROFESSIONAL SERVICE Reference: 76337148		20.44
January 3, 2003 GO SUSHI 3, INC NEW YORK NY FOOD AND BEVERAGE Reference: 000516207		15.86
January 3, 2003 USPS 3558250016 NEW YORK NY POSTAL SERVICES Reference: 000423156		200.00

Continued on reverse ⟹

Transactions Continued		Foreign Spending	Amount $
January 6, 2003		84.24 Canadian Dollars	55.22
SIERRA WIRELESS INC RICHMOND GOODS/SERVICES Reference: 400900621	BC		
Activity for DR D B KARRON		New Charges	1,462.70
		Payments/Credits	-1,450.30

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033			
December 9, 2002			22.20
MEE NOODLE SHOP & GRNEW YORK FOOD/BEVERAGE FOOD/BEV Reference: VQNE76264	NY 22.20		
Activity for CHARLES SDASALLA		New Charges	22.20
		Payments/Credits	0.00
Total of Card Activity		**New Charges**	**1,484.90**
		Payments/Credits	**-1,450.30**

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Receive $75 in American Express® Gift Cheques...

...when you attend a complimentary initial consultation with an American Express business financial advisor. Consult with a financial advisor about business related topics like - tax management, insurance needs, retirement planning and more. In addition, when you come in for your consultation, ask the advisor about receiving a FREE Key Person Insurance Analysis. The analysis will show you how much your key employees are worth to your business.

American Express Financial Advisors Inc. Member NASD. American Express Company is separate from American Express Financial Advisors Inc. and is not a broker-dealer.

We can help protect you business from the loss o key employee. Call American Express Financial Advisors, toll free at **1-866-549-5950**, meet with a financial advisor.

(CE 103047)

Incorporate with Business Filings℠

Prepare for the new year by incorporating your company -- form a corporation, a Limited Liability Company or a nonprofit in any of the 50 states. The quick and easy online order form allows Business Filings to gather the information that is needed to prepare and file the documents for your business with the state. Receive 30% off your order (excluding state fees) -- this is an exclusive discount for Cardmembers of OPEN: The Small Business Network℠.

To take advantage of thi special offer, log on to **open.americanexpress com/bizfilings7** or call toll-free **1-800-981-7183**.

(CE 103101)

Save 2% Automatically on Gasoline

Use your American Express® Business Card when you fill up at Exxon or Mobil stations and your 2% savings will automatically appear on your American Express monthly billing statement.

Payment must be made with an American Express® Business Card. Account must be in good standing at the time of purchase to receive savings. Valid at participating Exxon and Mobil branded locations in the U.S. Valid on automotive gasoline only. Not valid on diesel fuel. Not valid for Business Cards issued outside the United States. Offer and participation subject to change without notice.

Use your American Express Business Card a Exxon or Mobil stations t start saving.

(CE 103086)

Start Saving With Cingular Wireless®

Everyday Savings has teamed up with Cingular Wireless to offer savings on your wireless needs.
Receive savings on select Cingular Wireless calling plans by signing up for a new 12-month plan with automatic payment on the Business Card through **1-866-378-3025**.
Current Cingular Wireless users can also receive the savings by signing up for a new 12-month plan with automatic payment to the Business Card through **1-866-246-4852**.

Cingular Wireless, What do you have to say? and the graphic icon are Registered Trademarks of Cingular Wireless LLC. ©2002 Cingular Wireless LLC

Call toll-free or visit the Web site to take advantage of your wireless savings. For more information, visit: **www.cingular.com/everdaysavings**.

(CE 103085)

Save up to 20% off Hertz Car Rentals

Use your American Express® Business Card to save up to 20% on daily car rentals at Hertz. Plus you are also eligible for a complimentary one-year membership in Hertz #1 Club Gold® -- a $50 value.

Low rate based on daily non-promotional midweek rates at participating locations available through most travel agents. Payment must be made with an American Express® Business Card. Cardmembers must enroll in Hertz #1 Club Gold to become a club member. You must reference code **CDP# 306613** when making reservations. Minimum rental age for this offer is 25 (exceptions apply). Offer only valid for U.S. residents. The Hertz name and logo are registered trademarks and service marks of Hertz System, Inc.

For reservations call **1-800-654-9998**, and mention code **306613** and pay with your American Express® Business Card.

Offer and participation subject to change without notice.

(CE 103087)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Receive Your Statement Anywhere, Anytime

OPEN
SMALL BUSINESS NETWORK

Turn off your paper statement and receive your bill online. Each month, you can securely access your bill from anywhere, anytime eliminating the need to be in your office to receive it by mail. We'll even send you an e-mail when your online statement is ready. From your online bill, you can track charges and payments. You can also print your online statements from the last six months for your records and contact us to request further archived statements.

Almost all Business Cards from OPEN: The Small Business Newtork℠ are eligible to receive online only statements. Basic Cardmembers must enroll each eligible Card account separately.

Turn off your paper statement and start receiving your monthly statements online. Go to **open.americanexpress.com.paperless**.

(CE 103102)

4239

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: February 7, 2003
Account Number: 3783-490172-18004

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	1,484.90	-1,929.13	2,114.56	1,670.33	1,670.33
Flexible	0.00	0.00	599.99	599.99	30.00
Total	1,484.90	-1,929.13	+2,714.55	=2,270.32	1,700.33

* Indicates posting date.

Please Pay By February 22, 2003

Please refer to page 5 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Terms - Payable in full on receipt of Statement.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-18004	-1,929.13	0.00	2,062.25	599.99
CHARLES SDASALLA	3783-490172-11033	0.00	0.00	52.31	0.00
		-1,929.13	0.00	2,114.56	599.99
			-1,929.13		2,714.55

Card Transactions for DR D B KARRON

Card 3783-490172-18004

	Amount $
January 11, 2003* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,484.90
February 3, 2003* COMPUTER PAYMENT RECEIVED - THANK YOU	-311.64
January 8, 2003 BRUCE BETTER LIVING 800-424-6848 MA MAIL ORDER Reference: 614992 Roc Number: 0076560049	129.75

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-18004

Please Pay By: **February 22, 2003**
Total New Balance **$ 2,270.32**
Minimum Amount Due **$1,700.33**

Amount enclosed
$

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence Make check payable to American Express.

Refer to Page 5 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse

☐

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721800 4 000170033000211456 07HH

4240

Transactions Continued	Amount $
January 10, 2003 REAL.COM ONLINE CARE.REAL.COM WA SUBSCRIPTION RN *REALONE JAN 206-674-2650 Reference: 26327839 Roc Number: 0077040560	9.95
January 14, 2003 CODA COMPANY 800-8432066 MN COMPUTERS/SFTWRE/ACC Reference: CY1042495 Roc Number: 0000000108	177.45
January 16, 2003 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000542276	37.40
January 18, 2003 N2P INTERNATIONAL 973-438-3470 NJ N2P*Net2Phone Inc. Reference: 001827546	25.00
January 18, 2003 N2P INTERNATIONAL 973-438-3470 NJ N2P*Net2Phone Inc. Reference: 002021513	25.00
January 20, 2003 IEEE MEMBER DIGITAL 8006784333 NJ TUITION/FEES Reference: 99240769	37.89
January 21, 2003 N2P INTERNATIONAL 973-438-3470 NJ N2P*Net2Phone Inc. Reference: 002112136	-25.00
January 21, 2003 MTA NYCT BROOKLYN NY MVM METROCARD Reference: 047652056	30.00
January 22, 2003 MARRIOTT 33711NPTBCHNEWPORT BEACH CA Arrival Date / Departure Date / No of Nights 01/22/03 / 01/22/03 / 1 GIFTSHOP FOOD/BEVERAGE Reference: 50100004	6.00

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued — Amount $

January 22, 2003 107.94
DIGITAL RIVER IN 888-372-1849 MN
SOFTWARE
DR *SCANSOFT, INC.
Reference: 37644547 Roc Number: 0081780366

January 23, 2003 11.00
MARRIOTT 33711NPTBCHNEWPORT BEACH CA

Arrival Date	Departure Date
01/22/03	01/22/03

LODGING
Reference: 9129

January 23, 2003 53.50
EILAT TRANSPORTATIONNEW YORK NY
LIMOUSINES
Reference: 023023011 Roc Number: 23023011

January 23, 2003 15.95
MARRIOTT 33711NPTBCHNEWPORT BEACH CA

Arrival Date	Departure Date	No of Nights
01/23/03	01/23/03	1

JWS
FOOD/BEVERAGE
Reference: 40100007

January 23, 2003 33.78
MARRIOTT 33711NPTBCHNEWPORT BEACH CA

Arrival Date	Departure Date	No of Nights
01/23/03	01/23/03	1

JWS
FOOD/BEVERAGE
Reference: 40100010

January 24, 2003 43.71
CALIFORNIA PIZZA KITNEWPORT BEACH CA
FOOD/BEVERAGE

FOOD/BEV	38.71
TIP	5.00

Reference: 060010046

January 25, 2003 23.68
PJ'S SURFRIDER NEWPORT BEACH CA
SPORTING GOODS STORE
Reference: 20102554 Roc Number: 20102554

January 25, 2003 30.18
THE CRAB COOKER NEWPORT BEACH CA
FOOD/BEVERAGE

FOOD/BEV	26.18
TIP	4.00

Reference: 251501200

January 26, 2003 100.00
AMERICAN AIRLINES DALLAS TX
Routing Details Not Available
Ticket Number: 00106119941026 Date of Departure: 01/26
Passenger Name: KARRON/DB
Document Type: MISC CHARGE ORDER/PREPAID TICKET AUTHORITY

January 26, 2003 6.43
MCDONALDS26777007200CHICAGO IL
FAST FOOD RESTAURANT
Reference: 063481011

January 26, 2003 3.00
SCI CARTS SANTA ANA WHITE BEAR LAKE CA
PARKING LOT/GARAGE
Reference: 026010245 Roc Number: 000026

Continued on re · · ·

Transactions Continued		Amount $
January 27, 2003 EILAT TRANSPORTATIONNEW YORK NY LIMOUSINES Reference: 027027015 Rcc Number: 27027015		50.00
January 27, 2003 LAGUARDIA PARKING Q3JACKSON HEIG NY PARKING LOT GARAGE Reference: 000722405 Rcc Number: 129805		3.00
January 29, 2003 CFDT 800-4442673 MA ELECTRONICS SALES Reference: 002300000 Rcc Number: 0000000523		225.45
January 30, 2003 GARMIN INTERNATIONALOLATHE KS ELECTRICAL PARTS/EQUIP Reference: 054451507		227.52
January 30, 2003 SAM'S 2ND AVENUE ALENEW YORK NY FOOD/BEVERAGE FOOD-BEV 25.28 WAITER 3.00 Reference: 34844432		28.28
January 31, 2003 CFDT 800-4442673 MA ELECTRONICS SALES Reference: 002300000 Rcc Number: 0000006227		-107.59
January 31, 2003 IEEE-RENEW 8006784333 NJ DIRECT MARKETER Reference: 64770112		302.14
January 31, 2003 PEARL ART & CRAFT #2NEW YORK NY ART/CRAFT SUPPLIES Reference: 003258805		47.93
February 3, 2003 USPS 3558250157 NEW YORK NY POSTAL SERVICES Reference: 003531981		44.07
February 5, 2003 KENNEDY TECHNOLOGY ROSE HILL KS MISCELLANEOUS Reference: 00010199		195.90
February 6, 2003 ORLANDO TEJEDA NEW YORK NY BP PAY AT PUMP623463781013 Reference: 623463781013		16.30
February 6, 2003 MEE NOODLE SHOP & GRNEW YORK NY FOOD/BEVERAGE FOOD/BEV 14.05 Reference: 2944500		14.05
Activity for DR D B KARRON	New Charges Payments/Credits	2,062.25 -1,929.13

Continued on next page

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-18004
Closing Date
February 7, 2003

Card Transactions for CHARLES SDASALLA Card 3783-490172-11033	Amount $
January 24, 2003 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000400 Reference: 000542648	24.00
January 24, 2003 GRISTEDE'S 99 NEW YORK NY GOODS/SERVICES Reference: 024091206 Rcc Number: 0000002233	28.31

Activity for CHARLES SDASALLA		
	New Charges	52.31
	Payments/Credits	0.00
Total of Card Activity	**New Charges**	**2,114.56**
	Payments/Credits	**-1,929.13**

Flexible Payment Option Statement of Account

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

Account Number
3783-490172-18004
Closing Date
February 7, 2003

	Account Summary $	Minimum Payment $
Previous Balance	0.00	30.00
Payments/Credits	0.00	
FINANCE CHARGE	0.00	
New Charges	599.99	
New Balance	599.99	

Please Pay By February 22, 2003

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	Annual Percentage Rate	Daily Periodic Rate
	ALL	$0.00	14.24%	.0390%

Please refer to page 5 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-18004	Amount $
January 17, 2003 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662157	599.99

Total of Extended Payment Option Activity		
	New Charges	**599.99**
	Payments/Credits	**0.00**

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex
Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Get a Line of Credit Up to $100,000 (minimum $10,000)

Business Capital Line

Increase your access to cash with our Business Capital Line. Just complete the short application--no collateral, copies of tax returns or financials are necessary. This flexible financing tool can be used for virtually any business opportunity or cash flow need. From purchasing inventory to paying taxes and payroll, the Business Capital Line gives you a cash reserve when you need it.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for at least 2 years. No additional information required for most applications.

For more information or t apply, call us at **1-800-276-2504** or visit u on the Web at **open.americanexpress com/lineofcredit/apply**.

(CE 103168)

Upgrade to the Business Platinum Card!

As part of a select group, you are pre-approved to carry the Business Platinum Card. The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require. In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

To learn more about upgrading your current card to Business Platinu Card status, call **1-800-532-1400**.

(CE 103119)

Incorporate & Get a Jump on the 2003 S Corporation Deadline

BF1 Business Filings

If you are considering incorporating your business and wish to be taxed as an S corporation, now is the time to start. The deadline for the 2003 tax year is March 15th. Business Filings not only prepares the necessary IRS form to apply for S corporation status, but also allows you to easily and affordably incorporate your company in any of the 50 states as a corporation, LLC or nonprofit. Receive 30% off your order (excluding state fees)--this is an exclusive discount for Cardmembers of OPEN: The Small Business Network℠.

To take advantage of this special offer, log on to **open.american express.com/bizfilings**.

(CE 103164)

Introducing the Latest Feature for Meetings

SIX CONTINENTS

Six Continents Hotels presents meeting planners with a variety of meeting venues - from comfortable and practical to luxurious. Now, when you pay for your meeting with your American Express® Business Card at InterContinental®, Crowne Plaza®, Holiday Inn® and Holiday Inn Select® hotels, you'll receive up to USD $500 in American Express Gift Cheques which can be redeemed anywhere the American Express Business Card is accepted.
-USD $200 in American Express Gift Cheques for a meeting valued between USD $5,000 to USD $9,999.
-USD $500 in American Express Gift Cheques for a meeting valued at USD $10,000 or more.

To plan your next event call **1-800-MEETING (1-800-633-8464)**, the hotel directly or visit **6c.com/amex**. For terms and conditions, please visit **6c.com/amex**. Simp book and hold your meeting by December 30 2003. Then fax your paid hotel invoice to **410-547-6508**. (CE 103175)

Save 10% Automatically at Kinko's®

kinko's

Whether you need an outdoor vinyl banner, oversized presentation boards, 20 copies or 2,000, you'll automatically save 10% when you use your American Express® Business Card to pay for your Kinko's purchases. The discounted amount will appear on your Kinko's receipt.

Some restrictions apply. Visit **open.americanexpress.com** for details. Kinko's is a registered trademark of Kinko's Ventures, Inc., and is used by permission.

Use your Card at Kinko's today to start saving.

(CE 103166)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Automatically Save an Extra 2% at Staples!

Save 2% automatically at Staples when you use your American Express® Business Card - in store, by catalog or online. Plus, you'll save on top of Staples already low prices and any special offers when you use your Business Card.*

*Offer only available at Staples' retail stores, through the Staples Business Delivery catalog and **www.staples.com**. The discount, which will appear on the Cardmember's monthly statement, is not valid on desktop and laptop computers, equipment leasing, business and other third-party provider services (including but not limited to shipping and communications services), warranty plans, taxes or delivery costs. Please see **open.americanexpress.com/everydaysavings** for more details.

Just visit any Staples store, **www.staples.com/everydaysavings**, or call **1-800-333-3330**.

Offer and participation subject to change without notice. Terms and conditions apply.

(CE 103167)

The OPEN Network℠ Never Stops Working for You

Your American Express® Business Card gives you something that no other business card can--automatic membership in OPEN: The Small Business Network. As a member of The OPEN Network, you have access to a wide range of savings, services, solutions, and rewards designed to meet the needs of small businesses.

To learn more, go to **open.americanexpress.com** or call **1-800-NOW-OPEN (1-800-669-6736)**.

(CE 103173)

Receive Your Statement Anywhere, Anytime

Turn off your paper statement and receive your bill online. Each month, you can securely access your bill from anywhere, anytime eliminating the need to be in your office to receive it by mail. We'll even send you an e-mail when your online statement is ready. From your online bill, you can track charges and payments. You can also print your online statements from the last six months for your records and contact us to request further archived statements.

Turn off your paper statement and start receiving your monthly statements online. Go to **open.americanexpress.com/paperless**

(CE 103174)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: March 9, 2003
Account Number: 3783-490172-18004

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	1,670.33	-1,860.28	1,157.75	967.80	967.80
Flexible	599.99	-599.99	519.00	519.00	26.00
Total	2,270.32	-2,460.27	+1,676.75	=1,486.80	993.80

* Indicates posting date.

Please Pay By March 24, 2003

Please refer to page 4 on How to Avoid Additional Finance Charges.

Please refer to page 4 for important informatior regarding your account

See Page 5 For A Summary Of Changes To Your Agreement And Benefits

See Page 7 For An Important Privacy Notice

Terms - Payable in full on receipt of Statement.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-18004	-1,860.28	-599.99	1,157.75	519.00
		-1,860.28	-599.99	1,157.75	519.00
			-2,460.27		1,676.75

Card Transactions for DR D B KARRON

Card 3783-490172-18004

	Amount $
February 11, 2003* 1,700.33 CHKLESS PYMT RECV- THANK YOU 30.00 APPLIED TO SIGN & TRAVEL/ExPO	-1,670.33
February 8, 2003 IEEE ENG IN MED & MEMBERSHIP FEES 8006784333 NJ Reference: 02850006	185.00

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-18004

Please Pay By:
March 24, 2003

Total New Balance
$ 1,486.80

Minimum Amount Due
$993.80

Amount enclosed
$

To Pay by Computer, vis open.americanexpress. com. To Pay by Phone, call 1-800-472-9297.

Enter account number or checks & correspondenc Make check payable to American Express.

Refer to Page 4 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on revers

☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721800 4 00009938000011577 5 09HH

4248

Transactions Continued

Amount $

February 9, 2003 — 19.25
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
TIP 00000250
Reference: 000543448

February 10, 2003 — 9.95
REAL.COM ONLINE CARE.REAL.COM WA
SUBSCRIPTION
RN *REALONE WWW.
206-674-2650
Reference: 27752794 Rcc Number: 0088134550

February 10, 2003 — 122.65
GARMIN INTERNATIONALOLATHE KS
ELECTRICAL PARTS/EQUIP
Reference: 055113490

February 10, 2003 — 11.47
Karabelas Food MarkeNew York NY
FOOD/BEVERAGE
MISC FOOD STORES-CONVENIENCE STORES & SP
Reference: 004258208

February 12, 2003 — 150.00
DYMO CORPORATION 2033559159
DIRECT MARKETER
Reference: 036328412

February 13, 2003 — 12.45
MEE NOODLE SHOP & GRNEW YORK NY
FOOD/BEVERAGE
FOOD/BEV 12.45
Reference: VQVE92314

February 13, 2003 — 9.00
DATAVISION NEW YORK NY
COMPUTER/SOFTWARE/ACC
Reference: 95662132

February 18, 2003 — 12.98
CURRY IN A HURRY NEW YORK NY
FOOD/BEVERAGE
Reference: 83884212

February 25, 2003 — 13.65
USPS DOMESTIC SHIPPI888-336-4244 VA
USPS INTERNET
Reference: 005612457

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-18004
Closing Date
March 9, 2003

Transactions Continued			Amount $
February 25, 2003 TOYO SUSHI JAPANESE NEW YORK RESTAURANT FOOD-BEV Reference: 600021065	NY 20.25		20.25
February 25, 2003 WWW LABELUNIVERSE COALGOMA PUBLISHING & PRINTING Reference: 021057063	WI		35.40
March 1, 2003 IEEE ENG IN MED & MEMBERSHIP FEES Reference: 02830010	8006784333 NJ		185.00
March 1, 2003 IEEE ENG IN MED & MEMBERSHIP FEES Reference: 02830011	8006784333 NJ		185.00
March 3, 2003 KENNEDY TECHNOLOGY ROSE HILL KS MISCELLANEOUS Reference: 030303 Roc Number: 0000000005			-189.95
March 3, 2003 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000544414			25.70
March 3, 2003 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662444			160.00
Total of Card Activity		**New Charges** **Payments/Credits**	**1,157.75** **-1,860.28**

Flexible Payment Option Statement of Account

Account Number
3783-490172-18004
Closing Date
March 9, 2003

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	599.99	26.00
Payments/Credits	-599.99	
FINANCE CHARGE	0.00	
New Charges	519.00	
New Balance	**519.00**	

Please Pay By March 24, 2003

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	**Annual Percentage Rate**	Daily Periodic Rate
	ALL	$0.00	14.24%	.0390%

Please refer to page 4 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-18004			Amount $
February 11, 2003 COMPUTER PAYMENT RECEIVED -- THANK YOU			-30.00
February 24, 2003 COMPUTER PAYMENT RECEIVED -- THANK YOU			-569.99
February 13, 2003 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662131			519.00
Total of Extended Payment Option Activity		**New Charges** **Payments/Credits**	**519.00** **-599.99**

4250

Continued on reverse ⇨

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 4. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Notice of Changes to Your Agreement and Benefits

Changes in Your Account Agreement

You'll find complete program information in your Cardmember Agreement. If you have questions regarding this notice, please call the telephone number listed at the back of your American Express Card.

We are making **Important Changes** to the Agreement governing the American Express® Card Account identified on the enclosed statement or notice. This notice formally amends the Agreement and any contrary or conflicting language in such Agreement is fully superseded. All terms of the Agreement not amended herein remain in full force and effect.

Please review this notice carefully and file it in a safe place. This information should also be shared with Additional Cardmember(s), if applicable, on your Account because it applies to their use of your Account as well. The changes made to the Agreement will become effective as stated in connection with each change.

Liability

Effective immediately, we are clarifying the way we explain liability for charges on the Account. We are adding the following sentence to the "Liability—Immediate Payment" section in your Agreement:

"The Company and the Basic Cardmember are also liable for any losses as well as any other consequences related to or resulting from actions taken by any third parties authorized to act on behalf of the Company and the Basic Cardmember."

Changes in Your Card Benefits

Please note that not all Card products offer these benefits. Additionally, only residents of the United States, Puerto Rico, and the U.S. Virgin Islands are eligible for coverage under these Plans.

Travel Accident Insurance Description of Coverage Rider Under Group Policy AX0948

The following two changes take effect May 1, 2003:

The definition of "Covered Trip" is revised:

2. the Covered Person's *entire* fare for such trip *on that Common Carrier Conveyance* has been actually charged to a specific American Express Card Account prior to any Injury.

This is an important notice of changes to the terms and conditions of your American Express® Card Account. We recommend that you carefully review the changes, and then file this Notice for future reference.

The **DESCRIPTION OF BENEFITS** section is revised:

"**Common Carrier Benefit:** This benefit is payable if the Covered Person sustains Injury as a result of an Accident which occurs while riding solely as a passenger in, or boarding, or alighting from or being struck by a Common Carrier Conveyance *used on* a Covered Trip."

In all other respects, the provisions and conditions of the Description of Coverage remain the same.

Kenneth J. Ciak, President
AMEX Assurance Company
161083-11-02

Timothy S. Meehan, Secretary
AMEX Assurance Company

Best Value Guarantee Program

Please be advised that as of May 1, 2003, the Best Value Guarantee benefit will no longer be available on the Business Purchase Account from OPEN: The Small Business Network and Gold and Executive Business Cards from OPEN: The Small Business Network. The benefit will not be available for purchases charged to these Card Accounts after April 30, 2003.

It's a Matter of Privacy

An Important Notice Concerning Cardmember Privacy

At American Express, we consider it a high priority to earn and keep our customers' trust and confidence. We are sending this Privacy Notice to United States holders of business charge and credit cards or accounts from OPEN: The Small Business Network[SM] from American Express. This Notice explains how we collect and safeguard information about you and the choices you have about our use and disclosure of that information.

What Information Do We Collect?
We obtain information about you from a variety of sources. You provide us with information about yourself, for example by completing Card applications. This includes your name, address, social security number, and income and asset information. Your use of the Card and your other transactions with us and our Affiliates provide us with additional information, such as your spending and payment history.

Other sources, such as credit reporting agencies and providers of marketing information, furnish us with additional information about your credit history, purchasing preferences, and other matters. We also obtain information in connection with our efforts to protect against fraud. We call all of this information "Cardmember Information."

What Do We Do with This Information?
We use Cardmember Information in connection with delivering products and services to you. To do this it's often necessary to share it with our Affiliates and other companies we work with. These include companies that manage Card accounts; offer affinity, frequent-user, and reward programs; and perform marketing services and other business operations for us. We may also share Cardmember Information with other financial institutions with whom we jointly offer products and services. And we may disclose it to other third parties as permitted by law. For example, we disclose Cardmember Information in response to subpoenas, to credit reporting agencies, and to help prevent fraud.

Your Opt Out Choices
You have "opt out" choices about certain uses and disclosures of Cardmember Information. You may also choose not to receive certain communications. We explain below what uses, disclosures, and communications you may opt out from and how to opt out.

Offers for Products and Services of Other Companies
We work with other companies, such as merchants that accept the Card, so that you may receive offers for their products and services. We may disclose Cardmember Information to these and other companies to develop and send you these offers.
Your choice: To opt out from these disclosures and from receiving these offers, call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

In this Notice American Express Travel Related Services Company, Inc. and American Express Centurion Bank are called "American Express," "we," "our," and "us." The cards and accounts that we issue are called "Cards" or "Card accounts." Holders of those card accounts are called "Cardmembers" or "you." "Affiliates" refers to other companies in the American Express family, related to us by common control or ownership.

Please Note: You may receive additional privacy notices that provide information and different opt out choices for other Card accounts that are applicable only to those accounts.

Please complete this form if you choose to opt out and wish to mail your response rather than use the toll-free number, which is 800-297-8378. If you have already given us your choices, you don't need to respond unless you want to change your choices. Return this form to American Express along with your payment coupon using the payment envelope enclosed with your statement.

Offers for Products and Services of Other Companies
☐ Do not share Cardmember Information with other companies to send me offers for their products and services.

Credit Information Provided to Our Affiliates
☐ Do not share credit-related information about me (except as described in this Notice) with your Affiliates.

Offers for American Express Products and Services

Mail Offers
☐ Do not send me offers in the mail for American Express products and services.

Telephone Offers
☐ Do not contact me by telephone to offer me products and services.

If you do not have a payment envelope, mail your response to:
American Express
Cardmember Information Services
P.O. Box 299836
Ft. Lauderdale
FL 33329-9836

Offers for American Express Products and Services

Mail Offers
We work with our Affiliates to develop and mail you offers for our products and services and those of our Affiliates.
Your choice: To opt out from receiving these mailings, call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

Telephone Offers
We may contact you by telephone about our products and services or those that we offer with our business partners.
Your choice: To opt out from receiving telephone offers, call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

Information We Share with Our Affiliates
Our Affiliates include financial advisors, publishers, insurers, and travelers cheques issuers. American Express Travel Related Services Company, Inc. and American Express Centurion Bank are also Affiliates of each other. We may disclose certain Cardmember Information to our Affiliates to provide services for your Card account and to help us provide you with offers. We are permitted by law to share information with our Affiliates about our transactions or experiences with you, such as your payment history. But you can opt out of our sharing other credit-related information (such as your credit history as shown on a consumer report) with our Affiliates, except as permitted by law.
Your choice: To opt out from sharing our credit-related information with our Affiliates (except as described above), call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

E-Mail Offers
We may send you e-mail offers for our products and services, and those of our Affiliates and other companies we work with. We don't share e-mail addresses with other companies for them to market their own products and services to you.
Your choice: To opt out from receiving these e-mail offers, enter your preferences at the "Set E-Mail Preferences" page of our Internet Privacy Statement at www.americanexpress.com/cust_serv/privacy/emailprivacy.asp.

Information Security
We take commercially reasonable physical, electronic and procedural steps to help safeguard Cardmember Information.

Former Customers
If you cancel your Card, or your Card account(s) are closed, we will continue to treat and safeguard Cardmember Information about you as described in this Notice.

For Vermont Cardmembers Only
If your Card account has a Vermont billing address, we will automatically treat your account as if you had checked the upper-left and lower-left hand boxes on the attached opt out form. We may share your name and contact information, and information about our transactions or experiences with you, with financial institutions with whom we jointly offer financial products and services. This Notice describes opt out choices about certain other uses of Cardmember Information.

If you are the primary Cardmember on your Card account, your opt out choices will also apply to any other Cardmembers on your Card account. If you opt out, we may still include notices and information about the Card and other products and services when communicating with you about your Card account and related products and services.

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK™

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
April 8, 2003

Account Number
3783-490172-18004

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	967.80	-1,967.80	3,427.69	2,427.69	2,427.69
Flexible	519.00	-519.00	513.95	513.95	26.00
Total	1,486.80	-2,486.80	+3,941.64	=2,941.64	2,453.69

* Indicates posting date.

Please Pay By April 23, 2003

Please refer to page 5 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Terms - Payable in full on receipt of Statement.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-18004	-1,967.80	-519.00	3,427.69	513.95
		-1,967.80	-519.00	3,427.69	513.95
			-2,486.80		3,941.64

Card Transactions for DR D B KARRON

Card 3783-490172-18004

	Amount $
March 24, 2003* 1,486.80 CHKLESS PYMT RECV- THANK YOU 519.00 APPLIED TO SIGN & TRAVEL/ExPO	-967.80
April 8, 2003* COMPUTER PAYMENT RECEIVED - THANK YOU	-1,000.00
March 7, 2003 DIGITAL RIVER IN 888-372-1849 MN SOFTWARE DR *SCANSOFT ORDERDESK Reference: 39433785 Rcc Number: 0098273793	99.99

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-18004

Please Pay By:
April 23, 2003

Total New Balance
$ **2,941.64**

Minimum Amount Due
$2,453.69

Amount enclosed
$

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence. Make check payable to American Express.

Refer to Page 5 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse. ☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721800 4 00024536900034276 9 08HH

4256

Transactions Continued — Amount $

March 10, 2003 9.95
REAL.COM ONLINE CARE.REAL.COM WA
SUBSCRIPTION
RN *REALONE WWW.
206-674-2650
Reference: 29189221 Roc Number: 0098360725

March 11, 2003 448.48
EXPEDIA INC ATLANTA GA
CATHY PACIFIC AIRWAYS

From:	To:	Carrier:	Class:
VANCOUVER BR COLUM	J F KENNEDY A/P NY	CX	ME
	VANCOUVER BR COLUM	CX	ME

Ticket Number: 16010244461864 Date of Departure: 03/30
Passenger Name: CARR/H
Document Type: PASSENGER TICKET

March 11, 2003 34.70
RECESSION CAFE NEW YORK NY
FOOD AND BEVERAGE
TIP 00000500
Reference: 000058419

March 11, 2003 15.19
ECKERD DRUG #5594 PLAINVIEW NY
HEALTH/BEAUTY/PERSONAL
Reference: 007247466

March 12, 2003 107.83
CFDT 800-4442673 MA
ELECTRONICS SALES
Reference: P10277326 Roc Number: 0000006725

March 12, 2003 174.00
CFDT 800-4442673 MA
ELECTRONICS SALES
Reference: 002100007 Roc Number: 0000006743

March 12, 2003 24.99
EXPEDIA SERVICE AND 800-397-3342 WA
INTERNET
Reference: 161975540

March 13, 2003 80.25
2ND AVE DELI NEW YORK NY
01 FOOD/BEVERAGE
Reference: 78917317

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-18004
Closing Date
April 8, 2003

Transactions Continued — Amount $

March 16, 2003 — 27.50
RADIO SHACK WEST ORANGE NJ
07052
Reference: 000499293 Roc Number: 499293

March 17, 2003 — 144.90
COLUMBIA HOME INTERINEW YORK NY
HOME IMPROVEMENT/SUPPLY
Reference: 84701002 Roc Number: 84701002

March 20, 2003 — 15.50
USPS GLOBAL EXPRESS 800-344-7779 VA
USPS INTERNET
Reference: 007909296

March 24, 2003 — 60.00
BACK PORCH NEW YORK NY
FOOD/BEVERAGE
FOOD/BEV 50.93
TIP 9.07
Reference: CY0048511

March 25, 2003 — 36.23
JUNIOR'S GCS LOWER LNEW YORK NY
EATING PLACES AND RESTA
Reference: 097943315

March 25, 2003 — 309.98
VISIONEER PLEASANTON CA
INTERNET
Reference: 34040163

March 25, 2003 — 339.97
DATAVISION NEW YORK NY
COMPUTER/SOFTWARE/ACC
Reference: 95662460

March 26, 2003 — 15.50
USPS GLOBAL EXPRESS 800-344-7779 VA
USPS INTERNET
Reference: 008512513

March 26, 2003 — 170.96
DATAVISION NEW YORK NY
COMPUTER/SOFTWARE/ACC
Reference: 95662174

March 27, 2003 — 235.13
I TRULLI NEW YORK NY
00 FOOD AND BEVERAGE
FOOD/BEV 205.13
TIP 30.00
Reference: VFME23779

March 27, 2003 — 148.00
DATAVISION NEW YORK NY
COMPUTER/SOFTWARE/ACC
Reference: 95662135

March 30, 2003 — 75.72
INTUIT SOFTWRE SUPP800-523-0397 CA
CMPTR SFTWRE
Reference: Z12331570 Roc Number: 0005407740

March 30, 2003 — 3.00
JFK INT'L PARKING Q3JAMAICA NY
AUTO/PARKING LOT GARAGE
Reference: 000029069 Roc Number: 185284

March 30, 2003 — 19.57
CURRY IN A HURRY NEW YORK NY
FOOD/BEVERAGE
Reference: 83884241

March 31, 2003 — 29.95
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
TIP 00000300
Reference: 000545619

Continued on reverse ⟹

Transactions Continued — Amount $

April 1, 2003 — 107.83
CFDT 800-4442673 MA
ELECTRONICS SALES
Reference: P10277326 Rcc Number: 0000009311

April 1, 2003 — 90.82
INTUIT SOFTWRE SUPP800-523-0397 CA
CMPTR SFTWRE
Reference: Z13972070 Rcc Number: 0006310552

April 1, 2003 — 23.42
CAFE INDULGE NEW YORK NY
RESTAURANTS
FOOD/BEV 20.42
TIP 3.00
Reference: 788000019

April 1, 2003 — 309.98
VISIONEER PLEASANTON CA
INTERNET
Reference: 34010090

April 2, 2003 — 39.95
GETINFO.ELEMENT5.COM KOELN GERMANY
FEDERAL REPUBLIC OF GERMANY
Description
THANK YOU FOR
USING THE CARD.
THE SIGNED
RECEIPT IS IN
YOUR POSSESSION
Reference: 71K903942722

April 2, 2003 — 13.70
CAFE INDULGE NEW YORK NY
RESTAURANTS
FOOD/BEV 11.90
TIP 1.80
Reference: 790000036

April 3, 2003 — 47.15
KHYBER PASS NEW YORK NY
RESTAURANT FOOD AND BEV
FOOD/BEV 41.15
TIP 6.00
Reference: 491000006

April 4, 2003 — 8.55
NEW YORK PENN STATIONEW YORK NY
0000
Reference: 094001385

April 4, 2003 — 29.95
REGNOW www.regnow.co WA
SOFTWARE
DR *WINGUIDES PREMIUM
Reference: 1550471 Rcc Number: 0007660855

April 4, 2003 — 43.91
REGNOW www.regnow.co WA
SOFTWARE
DR *WINGUIDES
Reference: 1550552 Rcc Number: 0007660860

April 5, 2003 — 50.00
MOONSTRUCK EAST RESTNEW YORK NY
FOOD/BEVERAGE
Reference: 79842994

April 7, 2003 — 16.75
SAM'S NOODLE SHOP/GRLL BR NEW YORK NY
FOOD AND BEVERAGE
Reference: 000545904

April 8, 2003 — 18.39
RENDER #2 NEW YORK NY
HARDWARE STORE
Reference: 22201644 Rcc Number: 22201644

Total of Card Activity

New Charges	3,427.69
Payments/Credits	-1,967.80

Continued on next page

Flexible Payment Option Statement of Account

Account Number
3783-490172-18004
Closing Date
April 8, 2003

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	519.00	26.00
Payments/Credits	-519.00	
FINANCE CHARGE	0.00	
New Charges	513.95	
New Balance	**513.95**	

Please Pay By April 23, 2003

Finance Charge Schedule

Balance(s) to Which Rate Applies	Average Daily Balance	Annual Percentage Rate	Daily Periodic Rate
ALL	$0.00	14.24%	.0390%

Please refer to page 5 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON — Amount $

Card 3783-490172-18004

March 24, 2003 -519.00
COMPUTER PAYMENT RECEIVED -- THANK YOU

March 19, 2003 513.95
RAMADA INN EASTSIDE NEW YORK NY

Arrival Date	Departure Date	No of Nights
03/18/03	03/18/03	1

LODGING
Reference: 338000024

Total of Extended Payment Option Activity	**New Charges**	**513.95**
	Payments/Credits	**-519.00**

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Upgrade to the Business Platinum Card®

The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require. In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

To learn more about upgrading your current card to Business Platinum Card status, call **1-800-532-1400**.

(CE 103246)

Human Resource Solutions from Administaff

Administaff

Administaff can help your business reach new heights by revolutionizing the way your company approaches HR. Administaff is so sure it can make a contribution to the success of your business--it offers American Express referral clients an exclusive 125% money-back guarantee (subject to the terms of the agreement). Administaff provides its employees with benefits such as health, vision, dental and a 401(k) plan. It also processes payroll, manages employer-related liabilities and helps with government compliance. To get a winning people strategy that will inspire your team to embrace the vision of your company wholeheartedly, call Administaff.

To learn more, call **1-888-731-6110** or visit **open.americanexpress.com/administaff6**

(CE 103245)

Maximize Savings. Consolidate Expenses.

OPEN
SMALL BUSINESS NETWORK™

By adding Cards for your employees to your Account, you can consolidate all of your business purchases onto one statement. Plus, your Quarterly Management Report will track spending by employee and category, which is especially beneficial during tax season. Additional Cards can also increase your savings when your employees use their Cards at any of our *Everyday Savings** partners, where they will enjoy the same automatic discounts as you do.

*Terms and Conditions apply.

To apply or for further information, call **1-877-770-2639**.

(CE 103256)

Receive $75 in American Express® Gift Cheques . . .

AMERICAN EXPRESS®

...when you attend a complimentary initial consultation with an American Express business financial advisor. Consult with a financial advisor about business-related topics like tax management, insurance needs, retirement planning and, all your personal financial needs. Many of our financial advisors are small business owners themselves and can work one-on-one with you to help you accomplish your financial goals. And when you come in for your consultation, ask about receiving $75 in American Express Gift Cheques.

American Express Financial Advisors Inc. Member NASD. American Express Company is separate from American Express Financial Advisors Inc. and is not a broker-dealer.

Call American Express Financial Advisors, toll free at **1-877-476-3564**, to meet with a financial advisor.

(CE 103208)

Save 10% at The Hilton Family of Hotels

TheHiltonFamily

Save 10% off the Best Available Rate at Hilton®, Doubletree®, Embassy Suites Hotels®, Hampton Inn®, Hampton Inn & Suites®, Hilton Garden Inn®,and Homewood Suites® by Hilton hotels. Call Hilton Reservations at **1-866-525-AMEX** and request the Everyday Savings rate.

Savings apply only to American Express® Business Cardmembers. Discount represents 10% off the Best Available Rate at Hilton HHonors® hotels in the U.S. This discount is only valid off the Best Available Rate and may not be applied to other discounted rates at participating Hilton HHonors hotels, other restrictions may apply. All program rules apply. ©2003 Hilton HHonors Worldwide.

Call Hilton Reservations at **1-866-525-AMEX** and request the Everyday Savings rate or visit **www.hiltonhhonors.com/everydaysavings**

(CE 103249)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Save Up To 20% on FedEx® Shipping

Save 5% on FedEx Ground® shipments and 10% - 20% on FedEx Express® shipments automatically when you link your FedEx account to your American Express® Business Card.

FedEx

Savings are off the published rate and cannot be combined with any other offer. Savings apply to transportation charges only, not special handling fees, surcharges, and other charges, including duties or taxes. The discount applies to FedEx Priority Overnight®, Standard Overnight®, FedEx 2Day®, FedEx Express Saver®, FedEx 1Day Freight®, FedEx 2Day Freight®, FedEx 3Day Freight® and FedEx International Priority®. Rates are subject to change without notice and are not available to package consolidators.

To set up your FedEx account or to link your existing FedEx account to your Card visit **fedex.com/everydaysavings** or call **1-800-231-8636**.

Participation and offer are subject to change without notice.

(CE 103248)

Complete Online Bill Management

Paying your bills online has never been faster or easier. The Small Business Billcenter provided by Paytrust allows you to receive, review, pay and organize all of your bills online at one convenient, secure site.

PAYTRUST Small Business Billcenter

After the free two-month trial period, monthly price plans range from $29.95 to $57.95. Offer and participation subject to change without notice. Payment must be made with an American Express® Business Card.

Go to **www.open.americanexpress.com/paytrust7** to learn more.

(CE 103250)

Get a Business Capital Loan of Up to $100,000

Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business. Borrow up to $100,000 for new computers, office furniture or maybe just to free-up cash flow. The application is simple and can be completed online for loans up to $50,000.

Business Capital Loan

Subject to credit approval, not all customers may qualify. All applicants must have been in business for at least 2 years.

For a fast decision, apply online at **open.americanexpress.com/businesscapitalloan** or call **1-888-771-9090**. If approved, funds can be available as soon as the next day.

(CE 103241)

Gain Advice from Other Small Business Owners

Looking for information and recommendations from other small businesses? Ask questions, share ideas, and start a discussion on issues and topics important to your business, and receive responses via e-mail from other small business owners.

Plus, access a large selection of articles, interactive tools, quizzes, and workshops to find useful information on managing, planning, and growing your business.

OPEN
SMALL BUSINESS NETWORK

Visit **www.open.americanexpress.com/opendialogue**

(CE 103251)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date: May 8, 2003
Account Number: 3783-490172-18004

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	2,427.69	-2,577.69	1,236.05	1,086.05	1,086.05
Flexible	513.95	-26.00	568.01	1,055.96	53.00
Total	2,941.64	-2,603.69	+1,804.06	=2,142.01	1,139.05

* Indicates posting date.

Please Pay By June 2, 2003

Please refer to page 4 on How to Avoid Additional Finance Charges.

Please refer to page 4 for important information regarding your account

Terms - Payable in full on receipt of Statement.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-18004	-2,577.69	-26.00	1,236.05	568.01
		-2,577.69	-26.00	1,236.05	568.01
			-2,603.69		1,804.06

Card Transactions for DR D B KARRON

Card 3783-490172-18004

	Amount $
April 19, 2003* 2,453.69 CHKLESS PYMT RECV- THANK YOU 26.00 APPLIED TO SIGN & TRAVEL/EXPO	-2,427.69
April 8, 2003 RHINO SOFTWARE INC 2625609627 00SOFTWARE SALES Reference: 024892936	89.95
April 10, 2003 REAL.COM ONLINE CARE.REAL.COM WA SUBSCRIPTION RN *REALONE WWW. 206-674-2650 Reference: 30862849 Rcc Number: 0009487496	9.95

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3783-490172-18004

Please Pay By: **June 2, 2003**

Total New Balance
$ **2,142.01**

Minimum Amount Due
$1,139.05

Amount enclosed
$

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence Make check payable to American Express.

Refer to Page 4 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse

☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721800 4 0001139050001236 05 08HH

4264

Transactions Continued

	Amount $
April 18, 2003 LA PALAPA NEW YORK NY FOOD-BEV FOOD-BEV 47.95 TIP 7.50 Reference: 304181513	55.45
April 18, 2003 COLUMBIA HOME INTERINEW YORK NY HOME IMPROVEMENT/SUPPLY Reference: 87501002 Roc Number: 87501002	140.73
April 23, 2003 CAFE METRO NEW YORK NY FOOD/BEVERAGE FOOD/BEV 30.63 Reference: 3	30.63
April 24, 2003 USPS 3558250016 NEW YORK NY POSTAL SERVICES Reference: 011523543	92.80
April 25, 2003 MICRO MARK 800-225-1066 NJ SMALL TOOLS Reference: 241567 Roc Number: 0015828020	36.20
April 28, 2003 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662118	129.97
April 29, 2003 RHINO SOFTWARE INC 2625609627 00SOFTWARE SALES Reference: 061529832	34.95
April 29, 2003 CFDT 800-4442673 MA ELECTRONICS SALES Reference: P10277326 Roc Number: 0000007578	107.83
May 2, 2003 VISIONEER PLEASANTON CA INTERNET Reference: 34040117	-75.00
May 2, 2003 VISIONEER PLEASANTON CA INTERNET Reference: 34040118	-75.00

Continued on next page

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued		Amount $
May 6, 2003 NAIESTORE 408-988-3832 CA MYNAI.COM8003388754 Reference: 012629772		71.38
May 7, 2003 IBM Tempe, Maricopa AZ 235350010016 ORD ;REQ COMPUTER A IT1 THINKPAD 2N;UPI 45.0000;QTY1 IT2 Total Tax ;UPI 3.7100;QTY1 FRT 0.00;HDL 0.00;ITM2 Reference: 1A9W6J Rcc Number: 3322619		48.71
May 7, 2003 IBM Tempe, Maricopa AZ 235350010016 ORD ;REQ COMPUTER A IT1 TP ULTRABAY;UPI 59.0000;QTY1 IT2 THINKPAD 72;UPI 119.0000;QTY1 FRT 0.00;HDL 0.00;ITM4 Reference: 9A571F Rcc Number: 3323290		364.80
May 7, 2003 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000250 Reference: 000547047		22.70
Total of Card Activity	**New Charges** **Payments/Credits**	**1,236.05** **-2,577.69**

Flexible Payment Option Statement of Account

Account Number
3783-490172-18004

Closing Date
May 8, 2003

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	513.95	53.00
Payments/Credits	-26.00	
FINANCE CHARGE	8.03	
New Charges	559.98	
New Balance	**1,055.96**	

Please Pay By June 2, 2003

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	**Annual Percentage Rate**	Daily Periodic Rate
	ALL	$686.44	14.24%	.0390%

Please refer to page 4 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON Card 3783-490172-18004		Amount $
April 19, 2003 COMPUTER PAYMENT RECEIVED -- THANK YOU		-26.00
April 28, 2003 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662438		559.98
Total of Extended Payment Option Activity	**New Charges** **Payments/Credits**	**559.98** **-26.00**

Continued on reverse ⟹

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.
Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.
In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.
Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 4. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges *made in* any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Cardmember Notice

(CE 103345)

OPEN
SMALL BUSINESS NETWORK℠

Effective June 1, 2003, the savings offered at Exxon and Mobil gas stations to American Express Business Cardmembers will no longer be available, although the American Express® Card will continue to be accepted. All Cardmembers will receive the discount up until May 31, 2003.

Get a Business Loan of Up to $100,000

Business Capital Loan

Do you need money for a business initiative that you can pay back over time? If so, then the Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business. It gives you the power to select the amount you need and the terms of your repayment. The application is simple with no additional paperwork required in most cases. Plus, the approval process is quick, so you will have the money you need before you know it.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for at least 2 years.

For a fast decision, apply online at **open.americanexpress com/businessloan** or c **1-888-771-9090.**

(CE 103324)

Upgrade to the Business Platinum Card®

The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require. In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

To learn more about upgrading your current Card to Business Platinu Card status, call **1-800-532-1400.**

(CE 103301)

Save up to 20% Off Hertz Car Rentals

Hertz

Use your American Express® Business Card at Hertz and you can save up to 20% off car rentals. You are also eligible to receive a complimentary one-year membership in Hertz #1 Club Gold®--a $50 value. To make a reservation or to enroll in Hertz #1 Club Gold, call **1-800-654-9998** and reference **CDP# 306613.**

Low rate based on Hertz Everyday Savings Daily Rate at participating locations. Payment must be made with an American Express Business Card. Cardmembers must enroll in Hertz #1 Club Gold to become a club member. You must reference code **CDP# 306613** when making reservations. Minimum rental age for this offer is 25 (exceptions apply). Offer only valid for U.S. residents. The Hertz name and logo are registered trademarks and service marks. Offer and participation subject to change without notice.

Call **1-800-654-9998** and reference **CDP# 306613** when making reservations.

(CE 103323)

Save 5% at Dell™ Every Day

DELL

Dell provides American Express® Business Cardmembers with 5% savings on computers, peripherals, and software products. Visit **www.dell.com/everydaysavings** or call **1-877-305-8146** and ask for the Everyday Savings discount.

Discount is available from Dell Small Business division only, is taken off Dell list price, is not combinable with any other Dell offer, and does not apply to lease payments, taxes or shipping. Resellers excluded. Dell is a trademark of Dell Computer Corporation. Participation and offer are subject to change without notice. Payment must be made with an American Express Business Card.

Visit **www.dell.com/ everydaysavings** or call **1-877-305-8146** and ask for the Everyday Savings discount.

(CE 103322)

4268

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Maximize Savings. Consolidate Expenses.

OPEN
SMALL BUSINESS NETWORK℠

By adding Cards for your employees to your Account, you can consolidate all of your business purchases onto one statement. Plus, your Quarterly Management Report will track spending by employee and category, which is especially beneficial during tax season. Additional Cards can also increase your savings when your employees use their Card at our *Everyday Savings** participants where they will enjoy the same ongoing savings as you do. To apply or for further information, call **1-877-770-2639**.

*Terms and Conditions apply.

To apply or for further information, call **1-877-770-2639**.

(CE 103320)

Free, Reliable Advice for Small Business Owners

OPEN
SMALL BUSINESS NETWORK℠

If you have questions about running your business or just need some useful marketing tips, OPEN: The Small Business Network℠ from American Express can help. Just visit the 'Inform Your Decisions' page on the OPEN Network Web site. You'll have access to a wide range of tools, services and solutions, plus, the experience of our small business advisors. So, you can manage virtually every facet of your business more effectively, from hiring and managing staff to finding money. It's fast, reliable and available--24/7. Best of all, it's absolutely FREE!

Get the answers, advice and information you need to manage your business and face your competitors. Just visit **open.americanexpress.com/informyourdecisions**

(CE 103326)

Power up your Small Business Dashboard

OPEN
SMALL BUSINESS NETWORK℠

The Small Business Dashboard from OPEN: The Small Business Network℠ provides information regarding your business account, including your statement balance, minimum payment due, payments since your last payment, total recent Card activity, and available credit. You can also access your personalized Card and financing options selected specifically to meet your business needs, as well as review your Account features such as setting up Account Alerts.

Need more information? Or step-by-step help with the Dashboard? Call us at **1-800-AXP-1234** or visit **open.americanexpress.com/dashboard**

(CE 103325)

4269

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

DUPLICATE COPY

AMERICAN EXPRESS

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us online at open.americanexpress.com or call 800-492-3344

Business Gold Card

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Closing Date
June 8, 2003

Account Number
3783-490172-18004

Account Summary

	Previous Balance $	Payment/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	1,086.05	-1,086.05	2,455.39	2,455.39	2,455.39
Flexible	1,055.96	-1,055.96	0.00	0.00	0.00
Total	2,142.01	-2,142.01	+2,455.39	=2,455.39	2,455.39

* Indicates posting date.

Please Pay By June 23, 2003

Please refer to page 5 on How to Avoid Additional Finance Charges.

Please refer to page 6 for important information regarding your account

Terms - Payable in full on receipt of Statement.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-18004	-1,086.05	-1,055.96	2,455.39	0.00
		-1,086.05	-1,055.96	2,455.39	0.00
			-2,142.01		2,455.39

Card Transactions for DR D B KARRON

Card 3783-490172-18004

	Foreign Spending	Amount $
May 29, 2003*		-1,086.05
2,142.01 PYMT RECVD - THANK YOU		
1,055.96 APPLIED TO SIGN & TRAVEL/ExPO		
May 8, 2003		255.72
Cables America DAYTON OH		
ELECTRICAL SUPPLY/SVC		
Electrical Supplies/SVP		
Reference: 035737830 Roc Number: 0035737830		
May 10, 2003		9.95
REAL.COM ONLINE CARE.REAL.COM WA		
SUBSCRIPTION		
RN *REALONE WWW.		
206-674-2650		
Reference: 32373187 Roc Number: 0020371003		

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-18004

Please Pay By:
June 23, 2003

Total New Balance
$ 2,455.39

Total Amount Due
$2,455.39

Amount enclosed
$

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

To Pay by Computer, visi open.americanexpress. com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondenc Make check payable to American Express.

Refer to Page 5 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on revers

☐

0000378349017218004 0002455390002455390 08HH

Transactions Continued	Foreign Spending	Amount $
May 10, 2003 RHINO SOFTWARE INC 2625609627 00SOFTWARE SALES Reference: 093724709		47.96
May 11, 2003 RADIO SHACK WEST ORANGE NJ 07052 Reference: 000506051 Roc Number: 506051		206.60
May 12, 2003 TECHALCHEMY LLC HUMBOLDT IA MO/TO SOFTWARE Reference: 0000-0513		19.95
May 13, 2003 SIERRA WIRELESS INC RICHMOND BC GOODS/SERVICES Reference: 400900621	141.12 Canadian Dollars	104.74
May 14, 2003 HMSHOST-DE-TUNPK #1 NEWARK DE FOOD/BEV Reference: 000104001 Roc Number: 0000104001		15.98
May 14, 2003 HMSHOST-NJ-TURNPK #2PENNSGROVE NJ FOOD/BEV Reference: 000104200 Roc Number: 0000104200		2.75
May 14, 2003 HMSHOST-NJ-TURNPK #2CRANBURY NJ FOOD/BEV Reference: 000104002 Roc Number: 0000104002		2.32
May 14, 2003 HMSHOST-NJ-TURNPK #6CRANBURY NJ FOOD/BEV Reference: 000104601 Roc Number: 0000104601		17.32
May 14, 2003 ZIPPY USA INC SAN CLEMENTE CA ELECTRONICS SALES Reference: 079312949		426.00
May 15, 2003 HMSHOST-MD-TOLLRD #1NORTH EAST MD FOOD/BEV Reference: 000104018 Roc Number: 0000104018		4.71

Continued on next page

Change of Address
If correct on front
do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued	Foreign Spending	Amount $
May 15, 2003 15 SOUTH SUMMIT AVENGAITHERSBURG MD 21935280178136252056652 Reference: EQUISHELL Roc Number: 0026674ISL		14.46
May 16, 2003 NETWORK SOLUTIONS 888-642-9675 VA DOMAIN NAMES Reference: 013755196		95.00
May 18, 2003 HMSHOST-MD-TOLLRD #6NORTH EAST MD FOOD/BEV Reference: 000104006 Roc Number: 0000104006		6.28
May 18, 2003 HMSHOST-NJ-TURNPK #5MILLTOWN NJ FOOD/BEV Reference: 000104570 Roc Number: 0000104570		2.32
May 18, 2003 HMSHOST-NJ-TURNPK #6MILLTOWN NJ FOOD/BEV Reference: 000104601 Roc Number: 0000104601		2.85
May 19, 2003 2ND AVE DELI NEW YORK NY 01 FOOD/BEVERAGE Reference: 78917355		86.59
May 21, 2003 KATZ'S DELICATESSEN NEW YORK NY FOOD/BEVERAGE FOOD/BEV 72.74 Reference: 0000-0522		72.74
May 21, 2003 LABELLA NEW YORK NY 01 FOOD AND BEVERAGE Reference: 095611920		19.38
May 21, 2003 CAFE INDULGE NEW YORK NY RESTAURANTS FOOD/BEV 10.82 TIP 1.60 Reference: 887000020		12.42
May 22, 2003 DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662365		199.97
May 24, 2003 JETBLUE SALT LAKE UT AIRLINE CHARGE From: J F KENNEDY A/P NY To: OAKLAND CA J F KENNEDY A/P NY Carrier: B6 Class: L7 Ticket Number: 99900095736960 Date of Departure: 06/09 Passenger Name: KARRON/D Document Type: PASSENGER TICKET		306.50
May 25, 2003 MOUNT PLEASANT AMOCOHAWTHORNE NY BP GAS / MISC 484156580012 Reference: 484156580012		17.75
May 27, 2003 CAESARS RSTR INC NEW YORK NY FOOD AND BEVERAGE TIP 00001500 Reference: 000475755		135.95

Continued on reverse ⟹

Transactions Continued	Foreign Spending	Amount $
May 28, 2003 SAM'S WATERFRONT ALENEW YORK NY FOOD/BEVERAGE FOOD-BEV 42.32 WAITER 6.00 Reference: 34844429		48.32
May 29, 2003 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE Reference: 000547977		17.05
May 29, 2003 CFDT 800-4442673 MA ELECTRONICS SALES Reference: P10277326 Roc Number: 0000005186		107.83
May 30, 2003 AMAZON.COM PAYMENTS 800-201-7575 WA PYMNT SVCS Reference: 1N15OEJHM Roc Number: 0027145286		34.89
May 30, 2003 SAM'S NOODLE SHOP/GRLL BR NEW YORK NY FOOD AND BEVERAGE TIP 00000300 Reference: 000548058		30.30
June 1, 2003 MEE NOODLE SHOP & GRNEW YORK NY FOOD/BEVERAGE FOOD/BEV 12.65 Reference: VFYE40138		12.65
June 4, 2003 FRESH TORTILLAS GRILNEW YORK NY RESTAURANTS FOOD/BEV 21.70 Reference: 178000825		21.70
June 6, 2003 WEST MARINE 00132 NEW YORK NY 10018 Reference: 000006505		68.33
June 7, 2003 GEORGIA DINER ELMHURST NY FOOD/BEVERAGE FOOD/BEV 28.11 Reference: CY0054904		28.11
Total of Card Activity	**New Charges** **Payments/Credits**	**2,455.39** **-1,086.05**

Flexible Payment Option Statement of Account

Account Number
3783-490172-18004
Closing Date
June 8, 2003

Creditor: American Express Travel Related Services Company

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	1,055.96	**0.00**
Payments/Credits	-1,055.96	
FINANCE CHARGE	0.00	
New Charges	0.00	
New Balance	**0.00**	

Finance Charge Schedule

Balance(s) to Which Rate Applies	Average Daily Balance	Annual Percentage Rate	Daily Periodic Rate
ALL	$0.00	14.24%	.0390%

Please refer to page 5 for important information regarding your Flexible Payment Option.

Continued on next page

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-18004

Closing Date
June 8, 2003

ExPO Transactions for DR D B KARRON

Card 3783-490172-18004

		Amount $
May 29, 2003 PAYMENT RECEIVED - THANK YOU		-1,055.96
Total of Extended Payment Option Activity	New Charges	0.00
	Payments/Credits	-1,055.96

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 6. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-492-3344
24 Hours, toll free

Extended Pmt Option / Business Flex Customer Service
1-800-403-1288

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-492-3344
Int'l Collect:
623-492-7719

Hearing Impaired
TTY: 1-800-221-9950
9:00 AM to 5PM, E.S.T.
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297812
Ft. Lauderdale
FL 33329-7812

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Get a Business Loan of Up to $100,000

Business Capital Loan

Do you need money for a business initiative that you can pay back over time? If so, then the Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business. It gives you the power to select the amount you need and the terms of your repayment. The application is simple with no additional paperwork required in most cases. Plus, the approval process is quick, so you will have the money you need before you know it.

Subject to credit approval, not all customers may qualify. All applicants must have been in business for at least 2 years.

For a fast decision, appl online at **open.americal express.com/business loan** or call **1-888-771-9090.**

(CE 103426)

Maximize Savings. Consolidate Expenses.

OPEN SMALL BUSINESS NETWORK™

By adding Cards for your employees to your Account, you can consolidate all of your business purchases onto one statement. Plus, with Expense Management Reports you can track spending by employee and category, which is especially beneficial during tax season. Additional Cards can also increase your savings when your employees use their Card at our Everyday Savings* participants where they will enjoy the same ongoing savings as you do. To apply or for further information, call **1-877-770-2639.**

*Terms and Conditions apply.

To apply or for further information, call **1-877-770-2639.**

(CE 103420)

Save Up to $100 on QuickBooks 2003

QuickBooks 2003

Get BIG savings on QuickBooks 2003, the accounting software 9 out of 10 current users recommend to other small businesses.* QuickBooks gives you the freedom to focus on business, not book-keeping--allowing you to conveniently organize financial information and automate routine tasks. Discover why more businesses trust their accounting to QuickBooks than any other accounting software. You can order on the spot and save up to $100 on your purchase of QuickBooks. Plus, shipping and handling are free.

* Based on user responses to surveys. Results 6/2002

To find the QuickBooks edition that's right for you and take advantage of special savings online, lo on to **open.american express.com/qb** Log on today!

(CE 103423)

Automatically Save an Extra 2% at Staples®!

STAPLES that was easy.™

Save 2% automatically at Staples when you use your American Express® Business Card--in store, by catalog, or online. Plus, you'll save on top of Staples already low prices and any special offers when you use your Business Card.

Payment must be made with an American Express® Business Card. Offer only available at Staples' retail stores, through the Staples Business Delivery catalog and **www.staples.com**. The discount, which will appear on the Cardmember's monthly statement, is not valid on desktop & laptop computers, equipment leasing, business and other third-party provider services (including but not limited to shipping and communications services), warranty plans, taxes or delivery costs. Participation and offers are subject to change without notice.

Just visit any Staples store, **www.staples.com everydaysavings,** or call **1-800-333-3330.** For mor details please visit **open.americanexpress. com/everydaysavings**

Terms and Conditions apply.

(CE 103424)

Save 5% On Select Cingular Wireless Calling Plans

Cingular fits you best

PLUS, get 50% more anytime minutes monthly on select calling plans. Ask about calling plans with Rollover minutes with nationwide long distance included at no additional cost. Limited time offer for new Cingular customers. Subject to change without notice. 5% discount on the basic monthly charge only. Current Cingular Wireless subscribers can get the 5% savings only by calling **1-866-246-4852.** Other conditions and charges apply. See service contract and **www.cingular.com** for details.

To receive 5% Everyday Savings, simply sign up fc a new 12-month Cingular Wireless service agreement with automatic payment to your Americar Express® Business Card by calling 1-866-378-3025 or by visiting **ww.cingular com/everydaysavings**

(CE 103425)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Protect Your Card From Fraud

Introducing Zip Code Verification: A New Security Solution from American Express. When you use your American Express® Card at some retail stores--such as Wal-Mart® or Kmart® --you may be asked to provide your 5-digit billing zip code. American Express compares that information with the zip code we have on file to help confirm that it is you who is using the Card. This information is for security purposes only. It will not be used for marketing purposes, and is not retained by the merchant.

For more information about this and other fraud protection tools, visit **www.americanexpress.com/crediteducation**

(CE 103418)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

Business Gold Card

OPEN
SMALL BUSINESS NETWORK™

55,224
Membership Rewards®
Points Available
at 07/09/03, when charges are paid in f
and all your accounts are in good standi

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-18004

Closing Date
07/09/03

	Previous Balance $	Payments/Credits $	New Charges $ (inc. Finance Charge if any)	New Balance $	Minimum Amount Due $
Due in Full	2,455.39	-2,455.39	1,507.58	1,507.58	1,507.58
Flexible	0.00	-108.31	108.31	0.00	0.00
Total	2,455.39	-2,563.70	+1,615.89	=1,507.58	1,507.58

Please Pay By 07/24/03
Please refer to page 5 on How to Avoid Additional Finance Charges.
Please refer to page 2 for important information regarding your account

Terms - Payable in full on receipt of Statement.

To manage your Account, visit us online at open.americanexpress.com or call Customer Service at 1-800-492-3344.

We've Made Some Design Changes to Your Billing Statement!

It's easier than ever to find important account information. For starters, if you're enrolled in one of our Rewards programs, there's a section on the top right corner of page one for program related messages. We've bundled your credits and returns in one section so you can find them easily. Finally, we've created this section on the front of your statement for special announcements and Cardmember benefit information.

Cardmember Snapshot

Cardmember Name	Card Number	Payments/Credits $ Due in Full	Payments/Credits $ Flexible	New Charges $ Due in Full	New Charges $ Flexible (inc. Finance Charge, if any)
DR D B KARRON	3783-490172-18004	-2,455.39	-108.31	1,507.58	108.31
		-2,455.39	-108.31	1,507.58	108.31
			-2,563.70		1,615.89

Activity

* Indicates posting date

Card Transactions for DR D B KARRON
Card XXXX-XXXXX2-18004

		Amount $
06/22/03*	COMPUTER PAYMENT RECEIVED - THANK YOU	-2,347.08
07/09/03*	CR BAL TRANSFER FROM SIGN & TRAVEL/EXPO	-108.31
06/08/03*	ANNUAL MEMBERSHIP FEE DR D B KARRON PERIOD 08/03 THRU 07/04	75.00

Continued on Page 3

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-18004

Please Pay By: 07/24/03

Total New Balance $ 1,507.58

Total Amount Due $1,507.58

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

$ _____ .
Amount enclosed

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Enter account number on checks & correspondence Make check payable to American Express.

Refer to Page 5 on How to Avoid Additional Finance Charges.

Check here if address or telephone number has changed. Note on reverse ☐

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

000037834901721800 4 000150758000150758 09HH 4278

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Authorization for Electronic Payments: By using the American Express Pay By Computer, Pay By Phone or any other American Express electronic payment service, you will be authorizing American Express to initiate an electronic debit to the financial account you specify in the amount you request. To use Pay By Computer, please visit us at www.americanexpress.com.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

To Pay By Phone
1-800-472-9297

Customer Service and
Lost or Stolen Cards
1-800-492-3344
24 hours/7 days

International Collect
1-336-393-1111

Express Cash
1-800-CASH-NOW

Hearing Impaired
(9am-5pm EST)
TTY: 1-800-221-9950
FAX: 1-800-695-9090
In NY: 1-800-522-1897

Correspondence

Customer Service
P.O. Box 279812
Ft. Lauderdale, FL
33329-7812

Express Cash
Operations
P.O. Box 297815
Ft. Lauderdale, FL
33329-7815

Payments
P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company
Name

Street Address

City, State

Zip Code

Area Code and
Home Phone

Area Code and
Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Transactions Continued

		Amount
06/09/03	ALBERTSONS FREMONT CA GROCERY/DRUG	23.01
06/10/03	REAL.COM ONLINE CARE.REAL.COM WA SUBSCRIPTION RN *REALONE WWW. 206-674-2650	9.95
06/10/03	YELLOW CAB OF SF 1 SAN FRANCISCO CA TAXICABS/LIMOUSINES	10.00
06/11/03	L'ENTRECOTE DE PARISSAN FRANCISCO CA FOOD/BEVERAGE FOOD/BEV 44.65 TIP 6.00	50.65
06/13/03	HILLSDALE AUTO CARE SAN MATEO CA SERVICE STATION	21.35
06/14/03	SMARTE CARTE JFKAP JAMAICA NY PARKING LOT/GARAGE	2.00
06/15/03	TODARO BROS NEW YORK NY 00 FOOD AND BEVERAGE	34.34
06/15/03	CAFE INDULGE NEW YORK NY RESTAURANTS FOOD/BEV 9.17	9.17
06/16/03	SMARTE CARTE OAKAP OAKLAND CA PARKING LOT/GARAGE	2.00
06/16/03	ACM NEW YORK NY MEMBERSHIP FEES	198.00
06/16/03	OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES MOUSE,OPTICAL,CRDLS,PC/MA	86.58
06/16/03	OFFICE DEPOT, INC. NEW YORK NY OFFICE PROD. & SUPPLIES MOUSE,OPTICAL,CRDLS,PC/MA KEYBOARD,MOUSE,CRDLS,PC/M	21.73
06/17/03	BENJAMIN NEW YORK NY 01 FOOD AND BEVERAGE FOOD/BEV 73.40 TIP 12.00	85.40
06/17/03	BENJAMIN NEW YORK NY 01 FOOD AND BEVERAGE FOOD/BEV 47.31 TIP 6.00	53.31
06/18/03	RECESSION CAFE NEW YORK NY FOOD AND BEVERAGE TIP 00000400	33.15
06/18/03	FOOD EMPORIUM #767 NEW YORK CITY NY GROCERIES	22.23
06/18/03	BREAK TO THE BORDER YONKERS NY TAXICABS LIMOUSINES	32.00
06/20/03	OTG MGMT #5 JFK JAMAICA NY OOD/BEV	3.95
06/23/03	WWW.ADOBE.COM/STORE 800-677-2670 WA CONSUMER ELECTRONICS	168.13
06/23/03	LABELLA NEW YORK NY 01 FOOD AND BEVERAGE	18.66
06/24/03	BREAK TO THE BORDER YONKERS NY TAXICABS LIMOUSINES	32.00
06/25/03	CHRISTINA'S NEW YORK NY FOOD AND BEVERAGE TIP 00000300	17.00

Continued on reverse

Transactions Continued

		Amount $
06/25/03	TODARO BROS NEW YORK NY 00 FOOD AND BEVERAGE	61.50
06/25/03	BREAK TO THE BORDER YONKERS NY TAXICABS LIMOUSINES	32.00
06/26/03	FRESH TORTILLAS GRILNEW YORK NY RESTAURANTS FOOD/BEV 10.70	10.70
06/26/03	BREAK TO THE BORDER YONKERS NY TAXICABS LIMOUSINES	32.00
06/27/03	RITE AID CORP 04971 MANHATTAN NY NYDRUG STORE/PHARMACY	6.26
06/27/03	TODARO BROS NEW YORK NY 00 FOOD AND BEVERAGE	37.05
06/27/03	BREAK TO THE BORDER YONKERS NY TAXICABS LIMOUSINES	38.00
06/27/03	BREAK TO THE BORDER YONKERS NY TAXICABS LIMOUSINES	38.00
06/28/03	STARBUCKS 000083NEW YORK NY FOOD/BEVERAGE	4.64
06/28/03	CFDT 800-4442673 MA ELECTRONICS SALES	107.83
07/03/03	I.R.I.S.ONLINE SHOP(SHOP.IRISLINK.COM)-BE BELGIUM I.R.I.S. SHOP	129.99

Total of Card Transactions		
	New Charges	**1,507.58**
	Payments/Credits	**-2,455.39**

Flexible Payment Option Statement of Account

Creditor: American Express Travel Related Services Company

Account Number
XXXX-XXXXX2-18004
Closing Date
07/09/03

Thank you for using Flexible Payment Option.

	Account Summary $	Minimum Payment $
Previous Balance	0.00	**0.00**
Payments/Credits	-108.31	
FINANCE CHARGE	0.00	
New Charges	108.31	
New Balance	**0.00**	

Finance Charge Schedule	Balance(s) to Which Rate Applies	Average Daily Balance	**Annual Percentage Rate**	Daily Periodic Rate
	ALL	$0.00	14.24%	.0390%

Please refer to page 5 for important information regarding your Flexible Payment Option.

ExPO Transactions for DR D B KARRON

Card XXXX-XXXXX2-18004

		Amount $
06/17/03	OFFICE DEPOT, INC. REF #99327200009889 REF: CREDIT #99321750329479 ($ 108.31)	-108.31
05/29/03	CR BAL TRANSFER TO CARD 108.31CR	108.31

Total of Extended Payment Option Activity		
	New Charges	**108.31**
	Payments/Credits	**-108.31**

Continued on next page

Important Extended Payment Option Information

The following terms and conditions apply to your Extended Payment Option Account.

Finance Charge: To calculate the Finance Charge, we multiply the Daily Periodic Rate, by the Average Daily Balance for the billing period. Then we multiply the product by the number of days in the billing period. To get the Average Daily Balance we take the beginning balance of the Extended Payment Option ("Account") each day, add any new Account Charges and accrued and unpaid Finance Charges and subtract any payments or credits. Then we add up the daily balances for the billing period and divide by the number of days in the billing period. This gives us the Average Daily Balance. This method of computation of the Average Daily Balance results in compound interest. If in any 12 month period ending with the Closing Date of the current billing period you were in default on your Account or any other American Express Account, the APR applicable to your entire Account balance will be 23.99%.

Payments: Please see the payment information and instructions on page 2. Remember, your payment each month should be for at least the Minimum Amount Due or the Total Amount Due, whichever appears on the Card Account Statement. Either amount includes the Account Minimum Payment shown on the Account Statement and the balance due on your Card Account. If you want to pay more than the Minimum Payment (up to the entire Account New Balance), make your payment for the larger amount and the excess will be applied to your Account.

How to avoid Additional Finance Charges: To avoid additional Finance Charges the Account New Balance must be paid in full by the Closing Date of the next billing period. American Express Centurion Bank will not impose Finance Charges for Account Charges made in any billing period for which payment in full has been received on or before the Closing Date of the next billing period.

Billing Inquiries

Customer Service
1-800-492-3344
(24 hours, toll free)

Address

American Express
Customer Service
P.O. Box 297807
Ft. Lauderdale, FL
33329-7807

CustomExtras™

Upgrade to the Business Platinum Card®!

The Business Platinum Card can help you manage your everyday finances while delivering the personal attention that you require. In addition, the Card can provide you with excellent savings opportunities, as well as exclusive travel and entertainment privileges that will make the Card an exceptional value for your business.

Terms and Conditions apply.

To learn more about upgrading your current Card to Business Platinu Card status, call **1-800-532-1400**.

(CE 103481)

Limited Time only: Free-for-Life* SEP/SIMPLE IRA

Financial Advisors

To take advantage of this offer, meet with an American Express® business financial advisor to discuss this money-saving opportunity and ways to communicate it to your eligible employees. If you don't currently sponsor a SEP or SIMPLE IRA plan, our advisors can explain your retirement plan options and help you select the plan that best meets your needs. In addition to retirement planning, the advisor can provide advice on tax planning, business valuation, cash management and other concerns you may have as a small business owner.

*SEP and SIMPLE IRA fee waiver pertains to each new account opened by August 31, 2003, with $5,000 or more in new assets.The annual fee waiver is the custodial fee, which is up to $40 per year, for the life of the IRA account, and does not include product or investment management fees. Complimentary consultation and Gift Cheque offer not affiliated with the IRA promotion.

American Express Financial Advisors, Inc. Member NASD. American Express Company is separate from American Express Financial Advisors, Inc. and is not a broker-dealer. American Express Trust Company acts as a custodian for IRAs offered through American Express Financial Advisors.

To schedule your complimentary initial consultation, call America Express Financial Advisors, toll-free at **1-888-800-8696**. Or visit our Web site at **open.americanexpress.com/businessfinancial advice**. After your initial consultation, you'll receiv $75 in American Express Gift Cheques!

(CE 103468)

Save Time, Money and Earn Rewards!

International Payments
From American Express Foreign Exchange Services

Is your business in need of a quick and secure way of making payments to overseas vendors and suppliers? If so, let International Payments from American Express help save you time and money. International Payments provides you with a simple and secure business-to-business online payment solution. You manage your business. We'll manage your payments. And now, you can earn one *Membership Rewards*® bonus point for every $10 equivalent spent on an eligible transaction.*

*Offer valid on new foreign currency wire transfer transactions until 2/28/04. Terms and Conditions apply. For more information on the *Membership Rewards* program visit **www.americanexpress.com/rewards** or call **1-800-AXP-EARN** and mention code **0214136**.

Call **1-866-AXP-IP80 (297-4780)** or visit **www.americanexpress.com/ip** for more information on how to make easy, cost-effective international payments and start earning *Membership Rewards* points that can be redeemed for outstanding rewards. (CE 103483)

Maximize Savings. Consolidate Expenses

OPEN
SMALL BUSINESS NETWORK

By adding Cards for your employees to your Account, you can consolidate all of your business purchases onto one statement. Plus, with Expense Management Reports, you can track spending by employee and category, which is especially beneficial during tax season. Additional Cards can also increase your savings when your employees use their Card at our Everyday Savings* participants where they will enjoy the same ongoing savings as you do. To apply or for further information, call **1-877-770-2639**.

*Terms and Conditions Apply.

To apply or for further information, call **1-877-770-2639**.

(CE 103504)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Get a Line of Credit Up to $100,000 (minimum $10,000)

OPEN
SMALL BUSINESS NETWORK

It's easy to increase your access to cash with the Business Capital Line. Just complete the short application--NO collateral, copies of tax returns or financials are necessary. This flexible financing tool can be used for virtually any business opportunity or cash flow need. Whether you need to purchase inventory, pay taxes or make payroll, the Business Capital Line can give you a cash reserve when you need it.

Subject to credit approval, not all customers may qualify. Typically applicants must have been in business for at least 2 years.

To apply, or find out more, call **1-800-276-2504** or visit us on the Web at **open.americanexpress.com/lineofcredit/apply**.

(CE 103503)

Use your Business Card at Computer Associates!

ca
Computer Associates

Award-winning Internet security software for your home and small office PC's. Computer Associates offers World-Class Antivirus, Industrial-Strength Firewalls, and more for your Small Business PC's. For details and no-cost, hassle-free evaluations go to: **www.my-eTrust.com** or call **312-201-6113.**

To find more suppliers who accept the American Express® Card go to **www.americanexpress.com/suppliers**

(CE 103507)

Save 5% Off Nextel Plans

NEXTEL

To save 5%* on Nextel plans sign up for a 12-month service contract with automatic payment to your Business Card by calling **1-800-754-6907** or visiting **nextel.com/everydaysavings.** Existing Nextel subscribers are eligible for these savings by calling **1-866-865-2170** or visiting **nextel.com/everydaysavings**

*Offer only available on plans purchased from the specific toll-free numbers provided on **nextel.com/everydaysavings**. Discount is only available on monthly access fee before taxes, fees and other charges have been applied. Participation, pricing, and offers are subject to change without notice. Termination of recurring billing on the customer's American Express® Business Card will end discount. New activation, one or two year service agreement, and credit approval may be required. $200 early termination fee applies.

To save 5% on Nextel plans, call **1-800-754-6907** or visit **nextel.com/everydaysavings**

(CE 103510)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

Business Gold Card

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

57,680 Membership Rewards® Points Available
at 08/08/03, when charges are paid in fu
and all your accounts are in good standin

Prepared For
DR D B KARRON
COMPUTER AIDED SURG

Account Number
3783-490172-18004

Closing Date
08/08/03

Previous Balance $	Payments/Credits $	New Charges $	New Balance $
1,507.58	-1,357.00	419.66	570.24

Please Pay Immediately
Please refer to page 2 for important information regarding your account

Terms - Payable in full on receipt of Statement.

To manage your Account, visit us online at open.americanexpress.com or call Customer Service at 1-800-492-3344.

Because your payment was received late, you may have forfeited *Membership Rewards®* points Please visit our website at americanexpress.com/rewards or call 1-800-AXP-EARN (297-3276) for more information or to reinstate points. There is a $15.00 fee for each month of points you want to reinstate.

Cardmember Snapshot

Cardmember Name	Card Number	Total Payments/Credits $	Total New Charges $
DR D B KARRON	3783-490172-18004	-1,357.00	419.66
Total		-1,357.00	419.66

Activity

* Indicates posting date

New Activity for DR D B KARRON

Card XXXX-XXXXX2-18004

		Amount $
07/30/03*	COMPUTER PAYMENT RECEIVED - THANK YOU	-1,000.00
07/31/03*	COMPUTER PAYMENT RECEIVED - THANK YOU	-300.00
07/17/03*	AMTRAK NEW YORK PENNNY TKT# 5549841453140	-57.00
07/10/03	REAL.COM ONLINE CARE.REAL.COM WA SUBSCRIPTION RN *REALONE WWW. 206-674-2650	9.95

Continued on Page 3

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3783-490172-18004

Please Pay Immediately

To Pay by Computer, visit open.americanexpress.com. To Pay by Phone, call 1-800-472-9297.

Please enter account number on all checks and correspondence.

Total Amount Due
$570.24

Make check payable to American Express.

Check here if address or telephone number has changed. Note changes o reverse side.

☐

DR D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST 4N
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

0000378349017218004 0000570240000041966 08HH

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US. Unless you are paying by computer or by phone, please submit your payment in the enclosed envelope with the payment coupon and the account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Authorization for Electronic Payments: By using the American Express Pay By Computer, Pay By Phone or any other American Express electronic payment service, you will be authorizing American Express to initiate an electronic debit to the financial account you specify in the amount you request. To use Pay By Computer, please visit us at www.americanexpress.com.

Late Fees: We will assess fees for late payment in accordance with the Cardmember Agreement, as amended. To avoid fees for late payment, we must receive your payment for the amount due on this statement, not later than the closing date of your next statement.

Lost or Stolen Card: If the Card is lost or stolen, telephone us immediately at the number indicated on your paper statement or click on the Customer Service link online. Outside the U.S., call collect or contact the nearest American Express Travel Service Office or other local American Express office.

In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; 2. The dollar amount of the suspected error; 3. Describe the error and explain why you believe there is an error. If you need more information, describe the item you are unsure about. While we are investigating the amount in question, you are still obligated to pay the parts of your bill that are not in question. Please retain any receipts pertinent to your claim.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, no payment is required. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online.

Creditor: American Express Travel Related Services Company, Inc.

To Pay By Phone
1-800-472-9297

Customer Service and
Lost or Stolen Cards
1-800-492-3344
24 hours/7 days

International Collect
1-336-393-1111

Express Cash
1-800-CASH-NOW

Hearing Impaired
(9am-5pm EST)
TTY: 1-800-221-9950
FAX: 1-800-695-9090
In NY: 1-800-522-1897

Correspondence

Customer Service
P.O. Box 279812
Ft. Lauderdale, FL
33329-7812

Express Cash
Operations
P.O. Box 297815
Ft. Lauderdale, FL
33329-7815

Payments
P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company
Name

Street Address

City, State

Zip Code

Area Code and
Home Phone

Area Code and
Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

New Activity Continued			Amount $
07/15/03	AMTRAK INTERNET DC Routing Details Not Available Ticket Number: 55498414531409 Passenger Name: KARRON/D Document Type: VENDOR SALE	Date of Departure: 07/15	57.00
07/16/03	AMTRAK NEW YORK PENNNY From: To: NEW YORK - PENN,NY WILMINGTON ,DE Ticket Number: 55452081027909 Passenger Name: KARRON/D Document Type: VENDOR SALE	Carrier: Class: 2V JO Date of Departure: 07/16	99.00
07/17/03	USPS 3558250016 NEW YORK NY POSTAL SERVICES		145.88
07/28/03	CFDT 800-4442673 MA ELECTRONICS SALES		107.83
Total of New Activity		**New Charges** **Payments/Credits**	**419.66** **-1,357.00**

CustomExtras™

Cardmember Notice

(CE 103519)

The $5 annual subscription fee for *Fortune Small Business* magazine is included in the annual fee for your Business Card membership. If you do not wish to receive *Fortune Small Business* magazine, please call **1-800-492-3344.**

FSB
FORTUNE SMALL BUSINESS

Maximize Savings. Consolidate Expenses.

To apply or for further information, call **1-877-770-2639.**

(CE 103606)

By adding Cards for your employees to your Account, you can consolidate all of your business purchases onto one statement. Plus, with Expense Management Reports you can track spending by employee and category, which is especially beneficial during tax season. Additional Cards can also increase your savings when your employees use their Card at our *Everyday Savings** participants where they will enjoy the same ongoing savings as you do. To apply or for further information, call **1-877-770-2639.**

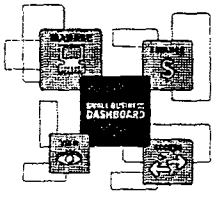
OPEN
SMALL BUSINESS NETWORK℠

*Terms and Conditions apply.

Power Up your Small Business Dashboard

Need more information? Or step-by-step help with the Dashboard? Call us a **1-800-AXP-1234** or visit **open.americanexpress.com/dashboard**

(CE 103612)



The Small Business Dashboard from OPEN: The Small Business Network℠ provides information regarding your business Account, including your statement balance, minimum payment due, payments since your last payment, total recent Card activity, and available credit. You can also access your personalized Card and financing options selected specifically to meet your business needs, as well as review your Account features such as setting up Account Alerts.

Get a Business Loan of Up to $100,000

For a fast decision, apply online at **open.americanexpress.com/businessloan** or call **1-888-771-9090.**

(CE 103611)

Business Capital Loan

Do you need money for a business initiative that you can pay back over time? If so, then the Business Capital Loan from OPEN: The Small Business Network℠ is a convenient source of capital for your business. It gives you the power to select the amount you need and the terms of your repayment. The application is simple with no additional paperwork required in most cases. Plus, the approval process is quick--so you can have the money you need before you know it.

Save 10% Automatically at Kinko's®

Use your Card at Kinko's today to start saving.

(CE 103610)

Whether you need an outdoor vinyl banner, oversized presentation boards, or copies, you'll automatically save 10% when you use your American Express® Business Card to pay for your Kinko's purchases. The discounted amount will appear on your Kinko's receipt.

kinko's

Terms, Conditiona and Restrictions apply. Visit open.americanexpress.com for details. Kinko's is a proprietary mark of Kinko's Ventures, Inc., and is used by permission.

4290

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Save 10% at the Hilton Family of Hotels

TheHiltonFamily

Save 10% off the Best Available Rate at Hilton®, Doubletree®, Embassy Suites Hotels®, Hampton Inn®, Hampton Inn and Suites®, Hilton Garden Inn®, and Homewood Suites® by Hilton Hotels. Call Hilton Reservations at **1-866-525-AMEX** and request the *Everyday Savings* Rate.

Savings apply only to American Express® Business Cardmembers. Discount represents 10% off the Best Available Rate at Hilton HHonors® hotels in the U.S. This discount is only valid off the Best Available Rate and may not be applied to other discounted rates at participating Hilton HHonors hotels, other restrictions may apply. All program rules apply. Hilton HHonors membership, earning of Points & Miles®, and redemption of points are subject to HHonors Terms and Conditions. ©2003 Hilton HHonors Worldwide.

Call Hilton Reservations at **1-866-525-AMEX** and request the *Everyday Savings* Rate or visit **www.hiltonhhonors.com/everydaysavings**

(CE 103609)

Looking for the Conveniences of Online Bill Payment?

OPEN
SMALL BUSINESS NETWORK

Whether you're at work, at home, or on the road, you can always pay your American Express® Business Card bill. All you need is a computer with Internet access. You can view all your changes online, receive instant confirmation that your payment has been made* and even receive an alert** when your payment has been received. Paying your bill online allows you to manage your cash flow more easily by tracking expenses as they occur, and you can pay once or throughout the month--it's up to you!

*Please allow up to two business days to have payments posted to your account.
**In order to receive payment received alert, you must enroll in Alerts through your Small Business Dashboard.

For more info visit www.americanexpress.com/paybill

(CE 103613)

Save Up to 20% Off Hertz Car Rentals

Hertz

Use your American Express® Business Card at Hertz and you can save up to 20% off car rentals. You are also eligible to receive a complimentary one-year membership in Hertz #1 Club Gold® --a $50 value. To make a reservation or to enroll in Hertz #1 Club Gold, call **1-800-654-9998** and reference CDP# **306613**.

Low rate based on Hertz Everyday Savings Daily Rate at participating locations. Payment must be made with an American Express Business Card. You must reference code CDP# **306613** when making reservations. Minimum rental age for this offer is 25 (exceptions apply). The Hertz name and logo are registered trademarks and servicemarks.

Call **1-800-654-9998** and reference CDP# **306613** when making reservations. Or visit **www.hertz.com/everydaysavings** to view special offers and enroll online.

(CE 103608)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

AMERICAN EXPRESS Small Business Services

Customer Service
800-521-6121
(24 hours/7 days)
www.americanexpress.com

American Express Community Business

Prepared For
D B KARRON

Closing Date
October 17, 2001

Account Number
3715-435674-91006

Account Summary

Previous Balance $	Payment Activity $	New Charges/Adjustments $ inc. Finance Charge,if any	New Balance $	Minimum Amount Due $
0.00	0.00	+50.00	=50.00	15.00

Payment Due Date
November 11, 2001

Please refer to page 3 for important information regarding your account

* Indicates posting date.

Welcome to the American Express Community Business Card. Thank you for advancing the growth of small business development.

Credit Line Summary on October 17, 2001	Total Credit Line $	Available Credit Line $	Cash Advance Limit $	Available Cash Limit $
	22,500.00	22,450.00	4,500.00	4,500.00

Payments

	Amount $
	0.00

New Activity

Transactions for D B KARRON Card 3715-435674-91006	Amount $
September 28, 2001* MEM RWDS SMALL BUSINESS LINKAGE FEE Goods and Services Intro Rate Reference: 320012710018125285	10.00
September 28, 2001* MEM RWDS ANNUAL PROGRAM FEE Goods and Services Intro Rate Reference: 320012710018125286	40.00
Total of New Activity	**50.00**

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3715-435674-91006

Payment Due Date:
November 11, 2001

D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

Minimum Amount Due $15.00

Amount enclosed

$

Mail Payment to:

AMERICAN EXPRESS
SUITE 0002
CHICAGO IL 60679-0002

Please enter account number on all checks and correspondence.

Make check payable to American Express.

To avoid additional Finance Charges (except on Cash) pay the New Balance by the closing date of your next statement.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

4292

0000371543567491006 00000500000001500 15 H

Finance Charges Billing days this period: 29	Average Daily Balance $	Daily Periodic Rate	**Actual Annual Percentage Rate**	**Corresponding Annual Percentage Rate**	**FINANCE CHARGE $**
Interest Rate P001	0.00	0.0287%	0.00%	10.49%	0.00
Interest Rate C001	0.00	0.0534%	0.00%	19.49%	0.00
Intro. Rate	0.00	0.0107%	0.00%	3.90%	0.00
					0.00

You have selected ASSOCIATION FOR ENTERPRISE OPPORTUNITY - DEFAULT to receive an annual award from American Express equivalent to 1% of your accumulated eligible spending.

Continued on next page

Change of Address
If correct on front do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

AMERICAN EXPRESS
Small Business Services

Prepared For
D B KARRON

Account Number
3715-435674-91006

Closing Date
October 17, 2001

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US (other than American Express Centurion Bank). If you are not paying electronically or by phone, please submit your payment in the enclosed envelope with the remittance stub attached and account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen, in the U.S. immediately telephone us at the number indicated on your paper statement, or click on the Customer Service link online. Outside the U.S. contact the nearest American Express Travel Service Office or call any local American Express office.

Finance Charges: We use the average daily balance (including new Purchases) method to compute the balance subject to the FINANCE CHARGE as follows:

1 Take the beginning balances for Purchases (including new Purchases, the annual fee, if any, and other fees) and Cash Advances, respectively, each day, add any accrued but unpaid FINANCE CHARGES and debits applied against Purchases (excluding insurance premiums and Express Cash fees) or Cash Advances that day;
2 Subtract any payments received that day and any credits applied to Purchases and Cash Advances, respectively, that day. The result is the daily balance for Purchases and Cash Advances, respectively, for that day;
3 Add up the daily balances of Purchases and Cash Advances, respectively, for each day in the billing period;
4 Divide each sum by the number of days in the billing period. The quotients are the Average Daily Balance for Purchases(ADBP) and Average Daily Balance for Cash Advances(ADBC), respectively. The ADBP will be considered to be zero if you paid the closing balance on Purchases, if any, shown on your previous month's statement by the payment due date on that statement.

To calculate total FINANCE CHARGES for the billing period, we multiply the Daily Periodic Rate (DPR) for Purchases by the ADBP and multiply the DPR for Cash Advances by the ADBC and multiply the respective resulting numbers by the number of days in the billing cycle. Each DPR is 1/365th of the respective APR. The FINANCE CHARGES derived from the ADBP and ADBC are calculated separately and are added together to produce the total FINANCE CHARGE. Unless otherwise disclosed, Balance Transfers are treated as Purchases for calculating FINANCE CHARGES. Minimum Finance Charge: $0.50.

APR Information: The APRs and DPRs (which appear elsewhere on this statement) may vary based upon the applicable Prime Rate (PR). The PR used to determine the APR is the higher of the PRs listed in *The Wall Street Journal* on the 1st or 20th day (or if such date is not a business day, the next business day) of the prior month. If a promotional rate is in effect, that rate will apply according to the terms disclosed to you when you were offered the promotional oppotunity, as provided in your account agreement.

Fees: For each Cash Advance through Express Cash, 3% of each withdrawal, with a minimum fee of $3.00 and no maximum fee. Late, Overlimit, and Returned Payment Fee: the greater of $30 or 2.99% of the delinquent balance, as per applicable law.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by calling 1-800-CASH-NOW or write to us at the Funds Access Services address indicated on your paper statement, or click on the Customer Service link online as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer or the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: **1.** Tell us your name and Account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe why you believe there is an error or why you need the information. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Creditor: American Express Centurion Bank.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service and Lost or Stolen Card
1-800-521-6121
(24 hours, toll free)

International Collect:
623-492-7719

Express Cash
1-800-CASH-NOW
(1-800-227-4669)

Addresses

Customer Service
PO Box 7863
Ft. Lauderdale, FL
33329-7863

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

SUITE 0002
CHICAGO IL
60679-0002

DUPLICATE COPY

AMERICAN EXPRESS Business Services

Customer Service
800-521-6121
(24 hours/7 days)
www.americanexpress.com

American Express Community Business

Prepared For
D B KARRON

Closing Date
November 18, 2001

Account Number
3715-435674-91006

Account Summary

Previous Balance $	Payment Activity $	New Charges/Adjustments $ inc. Finance Charge,if any	New Balance $	Minimum Amount Due $
50.00	-50.00	0.00	=0.00	0.00

Payment Not Required

* Indicates posting date.

Please refer to page 3 for important information regarding your account

Credit Line Summary on November 18, 2001	Total Credit Line $	Available Credit Line $	Cash Advance Limit $	Available Cash Limit $
	22,500.00	22,500.00	4,500.00	4,500.00

Payments

	Amount $
November 9, 2001* Payment Received - Thank You Reference: 32001313009436296 3	-50.00
	-50.00

New Activity

	Amount $
Total of New Activity	0.00

Finance Charges

Billing days this period: 32

	Average Daily Balance $	Daily Periodic Rate	Actual Annual Percentage Rate	Corresponding Annual Percentage Rate	FINANCE CHARGE $
Interest Rate P001	0.00	0.0273%	0.00%	9.99%	0.00
Interest Rate C001	0.00	0.0520%	0.00%	18.99%	0.00
Intro. Rate	0.00	0.0107%	0.00%	3.90%	0.00
					0.00

Continued on reverse

Payment Coupon

Account Number
3715-435674-91006

Payment Not Required

Please enter account number on all checks and correspondence.

Make check payable to American Express.

D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

Minimum Amount Due
$0.00

Amount enclosed
$

To avoid additional Finance Charges (except on Cash) pay the New Balance by the closing date of your next statement.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

AMERICAN EXPRESS
SUITE 0002
CHICAGO IL 60679-0002

0000371543567491006 00000000000000000 15 4

4296

You have selected ASSOCIATION FOR ENTERPRISE OPPORTUNITY - DEFAULT to receive an annual award from American Express equivalent to 1% of your accumulated eligible spending.

Continued on next page

Change of Address
If correct on front do not use

Name

Company Name

Street Address

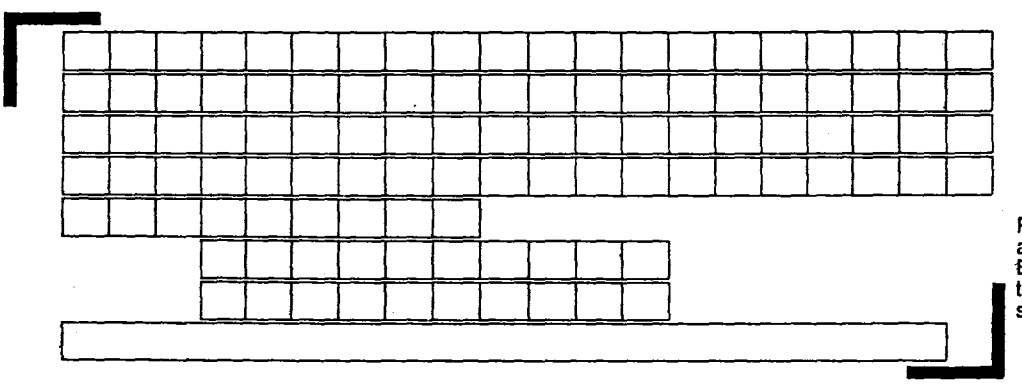
City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email



Providing your email address to American Express will enable you to receive special offers, suited to your needs.

AMERICAN EXPRESS
Small Business Services

Prepared For
D B KARRON

Account Number
3715-435674-91006

Closing Date
November 18, 2001

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US (other than American Express Centurion Bank). If you are not paying electronically or by phone, please submit your payment in the enclosed envelope with the remittance stub attached and account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen, in the U.S. immediately telephone us at the number indicated on your paper statement, or click on the Customer Service link online. Outside the U.S. contact the nearest American Express Travel Service Office or call any local American Express office.

Finance Charges: We use the average daily balance (including new Purchases) method to compute the balance subject to the FINANCE CHARGE as follows:

1 Take the beginning balances for Purchases (including new Purchases, the annual fee, if any, and other fees) and Cash Advances, respectively, each day, add any accrued but unpaid FINANCE CHARGES and debits applied against Purchases (excluding insurance premiums and Express Cash fees) or Cash Advances that day;
2 Subtract any payments received that day and any credits applied to Purchases and Cash Advances, respectively, that day. The result is the daily balance for Purchases and Cash Advances, respectively, for that day;
3 Add up the daily balances of Purchases and Cash Advances, respectively, for each day in the billing period;
4 Divide each sum by the number of days in the billing period. The quotients are the Average Daily Balance for Purchases(ADBP) and Average Daily Balance for Cash Advances(ADBC), respectively. The ADBP will be considered to be zero if you paid the closing balance on Purchases, if any, shown on your previous month's statement by the payment due date on that statement.

To calculate total FINANCE CHARGES for the billing period, we multiply the Daily Periodic Rate (DPR) for Purchases by the ADBP and multiply the DPR for Cash Advances by the ADBC and multiply the respective resulting numbers by the number of days in the billing cycle. Each DPR is 1/365th of the respective APR. The FINANCE CHARGES derived from the ADBP and ADBC are calculated separately and are added together to produce the total FINANCE CHARGE. Unless otherwise disclosed, Balance Transfers are treated as Purchases for calculating FINANCE CHARGES. Minimum Finance Charge: $0.50.

APR Information: The APRs and DPRs (which appear elsewhere on this statement) may vary based upon the applicable Prime Rate (PR). The PR used to determine the APR is the higher of the PRs listed in *The Wall Street Journal* on the 1st or 20th day (or if such date is not a business day, the next business day) of the prior month. If a promotional rate is in effect, that rate will apply according to the terms disclosed to you when you were offered the promotional oppotunity, as provided in your account agreement.

Fees: For each Cash Advance through Express Cash, 3% of each withdrawal, with a minimum fee of $3.00 and no maximum fee. Late, Overlimit, and Returned Payment Fee: the greater of $30 or 2.99% of the delinquent balance, as per applicable law.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by calling 1-800-CASH-NOW or write to us at the Funds Access Services address indicated on your paper statement, or click on the Customer Service link online as soon as you can, if you think your statement or receipt is wrong, or if you need more information about a transfer or the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: **1.** Tell us your name and Account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe why you believe there is an error or why you need the information. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Creditor: American Express Centurion Bank.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service and Lost or Stolen Card
1-800-521-6121
(24 hours, toll free)

International Collect:
623-492-7719

Express Cash
1-800-CASH-NOW
(1-800-227-4669)

Addresses

Customer Service
PO Box 7863
Ft. Lauderdale, FL
33329-7863

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

SUITE 0002
CHICAGO IL
60679-0002

DUPLICATE COPY

American Express® Small Business Services

Membership Rewards® Monthly Statement and Program News

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
September 27, 2001 - September 30, 2001
Account activity after this period does not appear on this statement

Prepared for
D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
0

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	0
New points earned	0
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=0

New Points Earned

09/27/01 - 09/30/01	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Optima 3715-435674-91006	0	0	0
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Corporate 3783-490172-11009	0	0	0
Totals	0	0	0

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *2001 Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Important Notice - *Membership Rewards®* Cancellation Policy Update

American Express® MEMBERSHIP REWARDS

Effective January 1, 2002, when a Cardmember cancels their *Membership Rewards®* account, but maintains at least one Card account issued by American Express, the Cardmember will have six months from the date of cancellation to redeem points accrued.

If a Cardmember cancels all of their American Express® Card accounts, points are subject to immediate forfeiture.

If you have any questions regarding this or any other *Membership Rewards* policies, please call us at **1-800-AXP-EARN (1-800-297-3276)**

(RB 500440)

Important *Membership Rewards®* Program Announcement

American Express® MEMBERSHIP REWARDS

To get the most from the *Membership Rewards* program, we must receive your payment within one month of the closing date on your statement. Paying on-time keeps your Card account in good standing -- and ensures you'll continue to earn points you can redeem for rewards. As stated in the *Membership Rewards* program terms and conditions, if your account is not in good standing, you may forfeit *Membership Rewards* points. Points forfeited are those associated with the total eligible charges for the month past due.

Forfeited points can be reinstated for a $15.00 fee for each month of points reinstated per Card account, once a Card account is restored to good standing.

For more information or to reinstate forfeited points, call **1-800-AXP-EARN (1-800-297-3276)**.

(RB 506338)

Redeem *Membership Rewards*® Points for Gifts

Redeem *Membership Rewards* points for a $25 or $50 Foot Locker or Champs Sports certificate! So many options! Use your certificate for some of the greatest name-brand athletic footwear and apparel for the entire family at Foot Locker, Lady Foot Locker, and Kids Foot Locker or at Champs Sports for the latest in athletic gear to meet the needs of your active lifestyle.

Certificates are not combinable and may be redeemed only in stores.

Call **1-800-AXP-EARN** or visit **us online at www.americanexpress.com/rewards** to redeem points today!

(RB 502445)

DUPLICATE COPY

AMERICAN EXPRESS Business Services

Customer Service
800-521-6121
(24 hours/7 days)
www.americanexpress.com

American Express Community Business

Prepared For
D B KARRON

Closing Date
December 18, 2001

Account Number
3715-435674-91006

Account Summary

Previous Balance $	Payment Activity $	New Charges/Adjustments $ inc. Finance Charge,if any	New Balance $	Minimum Amount Due $
0.00	0.00	0.00	=0.00	0.00

Payment Not Required

Please refer to page 3 for important information regarding your account

Credit Line Summary
on December 18, 2001

Total Credit Line $	Available Credit Line $	Cash Advance Limit $	Available Cash Limit $
22,500.00	22,500.00	4,500.00	4,500.00

Payments

	Amount $
	0.00

New Activity

	Amount $
Total of New Activity	0.00

Finance Charges
Billing days this period: 30

	Average Daily Balance $	Daily Periodic Rate	Actual Annual Percentage Rate	Corresponding Annual Percentage Rate	FINANCE CHARGE $
Interest Rate P001	0.00	0.0259%	0.00%	9.48%	0.00
Interest Rate C001	0.00	0.0506%	0.00%	18.48%	0.00
					0.00

American Express Community Business Award

D B KARRON
3715-435674-91006

Continued on reverse ⇨

Payment Coupon

Account Number
3715-435674-91006

Payment Not Required

D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

Minimum Amount Due
$0.00

Amount enclosed

$

Please enter account number on all checks and correspondence.

Make check payable to American Express.

To avoid additional Finance Charges (except on Cash) pay the New Balance by the closing date of your next statement.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

AMERICAN EXPRESS
SUITE 0002
CHICAGO IL 60679-0002

000037154356749100G 00000000000000000 15 d

American Express will make an Award of $0. This annual Award will be made at the end of the year to advance the development of small businesses.

You have selected ASSOCIATION FOR ENTERPRISE OPPORTUNITY - DEFAULT to receive an annual award from American Express equivalent to 1% of your accumulated eligible spending.

Continued on next page

Change of Address
If correct on front do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US (other than American Express Centurion Bank). If you are not paying electronically or by phone, please submit your payment in the enclosed envelope with the remittance stub attached and account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen, in the U.S. immediately telephone us at the number indicated on your paper statement, or click on the Customer Service link online. Outside the U.S. contact the nearest American Express Travel Service Office or call any local American Express office.

Finance Charges: Average Daily Balance Method for Calculation of Finance Charges: We use the Average Daily Balance method to calculate Finance Charges on your Account. Under this method, we figure the Finance Charges on your Account by applying the daily periodic rate to the Average Daily Balance (as described below) for each feature (such as Purchase, Cash Advance and Balance Transfer features) of your Account (including current transactions). To get the Average Daily Balance for each feature, we (1) take the beginning balance for the feature each day (including unpaid Finance Charges from previous billing periods, except for billing addresses in Puerto Rico), (2) add any new transactions, debits, or fees, (3) subtract any payments or credits, and (4) make any appropriate adjustments. *For each day after the first day of the billing period, we also add an amount of interest equal to the previous day's daily balance multiplied by the daily periodic rate for the feature (except for billing addresses in Puerto Rico).* This gives us the daily balance for the feature for that day and the beginning balance for the feature for the next day. If this balance is negative, it is considered to be zero. Then, we add up all the daily balances for the feature for the billing period and divide the total by the number of days in the billing period. This gives us the Average Daily Balance for the feature. For all features except Cash Advances and certain promotions, the Average Daily Balance will be considered to be zero if you paid the New Balance, if any, shown on your previous month's statement by the Payment Due Date shown on that statement. If you multiply the Average Daily Balance for each feature by the number of days in the billing period and the daily periodic rate for that feature, the result will be the Finance Charge assessed on that feature, except for variations caused by rounding. The total Finance Charge for the billing period is calculated by adding the Finance Charges assessed on all features of the Account. *This method of calculating the Average Daily Balance and Finance Charge results in daily compounding of Finance Charges (except for billing addresses in Puerto Rico).* The minimum **Finance Charge** for any billing period in which Finance Charges are imposed is **$0.50**.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Creditor: American Express Centurion Bank. **New York residents** may contact the New York Banking Department to obtain a comparative listing of credit card rates, fees and grace periods by calling 1-800-518-8866.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service and Lost or Stolen Card
1-800-521-6121
(24 hours, toll free)

International Collect:
623-492-7719

Express Cash
1-800-CASH-NOW
(1-800-227-4669)

Addresses

Customer Service
PO Box 7863
Ft. Lauderdale, FL
33329-7863

Express Cash Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

SUITE 0002
CHICAGO IL
60679-0002

AMERICAN
EXPRESS

DUPLICATE COPY

AMERICAN EXPRESS Business Services

Customer Service
800-521-6121
(24 hours/7 days)
www.americanexpress.com

American Express Community Business Card

Prepared For
D B KARRON

Closing Date
January 17, 2002

Account Number
3715-435674-91006

Account Summary

Previous Balance $	Payment Activity $	New Charges/Adjustments $ inc. Finance Charge,if any	New Balance $	Minimum Amount Due $
0.00	0.00	+12.50	=12.50	12.50

Payment Due Date
February 11, 2002

Please refer to page 3 for important information regarding your account

* Indicates posting date.

Credit Line Summary on January 17, 2002	Total Credit Line $	Available Credit Line $	Cash Advance Limit $	Available Cash Limit $
	22,500.00	22,487.50	4,500.00	4,500.00

Payments

	Amount $
	0.00

New Activity

Transactions for D B KARRON Card 3715-435674-91006	Amount $
January 14, 2002* MEM RWDS SMALL BUSINESS LINKAGE FEE CREDIT Goods and Services Reference: 320020140223925931	-7.50 Credit
January 14, 2002* MEM RWDS ANNUAL PROGRAM FEE CREDIT Goods and Services Reference: 320020140223925933	-30.00 Credit
January 14, 2002* MEM RWDS SMALL BUSINESS LINKAGE FEE Goods and Services Reference: 320020140223925932	10.00

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3715-435674-91006

Payment Due Date:
February 11, 2002

Please enter account number on all checks and correspondence.

Make check payable to American Express.

D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

Minimum Amount Due
$12.50

Amount enclosed

$

To avoid additional Finance Charges (except on Cash) pay the New Balance by the closing date of your next statement.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

Mail Payment to:

AMERICAN EXPRESS
SUITE 0002
CHICAGO IL 60679-0002

4306

0000371543567491006 00000125000001250 15 d

New Activity continued	Amount $
January 14, 2002*	40.00
MEM RWDS ANNUAL PROGRAM FEE	
Goods and Services	
Reference: 32002014022392593 4	
Total of New Activity	**12.50**

Finance Charges Billing days this period: 30	Average Daily Balance $	Daily Periodic Rate	Actual Annual Percentage Rate	Corresponding Annual Percentage Rate	FINANCE CHARGE $
Interest Rate P001	0.00	0.0245%	0.00%	8.97%	0.00
Interest Rate C001	0.00	0.0492%	0.00%	17.97%	0.00
					0.00

You have selected ASSOCIATION FOR ENTERPRISE OPPORTUNITY - DEFAULT to receive an annual award from American Express equivalent to 1% of your accumulated eligible spending.

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US (other than American Express Centurion Bank). If you are not paying electronically or by phone, please submit your payment in the enclosed envelope with the remittance stub attached and account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen, in the U.S. immediately telephone us at the number indicated on your paper statement, or click on the Customer Service link online. Outside the U.S. contact the nearest American Express Travel Service Office or call any local American Express office.

Finance Charges: Average Daily Balance Method for Calculation of Finance Charges: We use the Average Daily Balance method to calculate Finance Charges on your Account. Under this method, we figure the Finance Charges on your Account by applying the daily periodic rate to the Average Daily Balance (as described below) for each feature (such as Purchase, Cash Advance and Balance Transfer features) of your Account (including current transactions). To get the Average Daily Balance for each feature, we (1) take the beginning balance for the feature each day (including unpaid Finance Charges from previous billing periods, except for billing addresses in Puerto Rico), (2) add any new transactions, debits, or fees, (3) subtract any payments or credits, and (4) make any appropriate adjustments. *For each day after the first day of the billing period, we also add an amount of interest equal to the previous day's daily balance multiplied by the daily periodic rate for the feature (except for billing addresses in Puerto Rico).* This gives us the daily balance for the feature for that day and the beginning balance for the feature for the next day. If this balance is negative, it is considered to be zero. Then, we add up all the daily balances for the feature for the billing period and divide the total by the number of days in the billing period. This gives us the Average Daily Balance for the feature. For all features except Cash Advances and certain promotions, the Average Daily Balance will be considered to be zero if you paid the New Balance, if any, shown on your previous month's statement by the Payment Due Date shown on that statement. If you multiply the Average Daily Balance for each feature by the number of days in the billing period and the daily periodic rate for that feature, the result will be the Finance Charge assessed on that feature, except for variations caused by rounding. The total Finance Charge for the billing period is calculated by adding the Finance Charges assessed on all features of the Account. *This method of calculating the Average Daily Balance and Finance Charge results in daily compounding of Finance Charges (except for billing addresses in Puerto Rico).* The minimum **Finance Charge** for any billing period in which Finance Charges are imposed is **$0.50**.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Creditor: American Express Centurion Bank. **New York residents** may contact the New York Banking Department to obtain a comparative listing of credit card rates, fees and grace periods by calling 1-800-518-8866.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service and Lost or Stolen Card
1-800-521-6121
(24 hours, toll free)

International Collect:
623-492-7719

Express Cash
1-800-CASH-NOW
(1-800-227-4669)

Addresses

Customer Service
PO Box 7863
Ft. Lauderdale, FL
33329-7863

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

SUITE 0002
CHICAGO IL
60679-0002

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express® Small Business Services

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
November 1, 2001 - November 30, 2001
Account activity after this period does not appear on this statement

Prepared for
D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
842

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	0
New points earned	+842
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=842

New Points Earned

11/01/01 - 11/30/01	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Optima Corporate 3715-435674-91006	0	0	0
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Corporate 3783-490172-11009	842	0	842
Totals	842	0	842

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *2001 Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Important *Membership Rewards®* Program Announcement

American Express® MEMBERSHIP REWARDS

Effective immediately, Sun Country Airlines will no longer participate in the *Membership Rewards* program. This means that you will no longer be able to redeem *Membership Rewards* points for Travel Certificates on Sun Country Airlines.

For additional information on Sun Country Airlines, please visit **www.suncountryairlines.com** or call **1-800-359-6786**.

(Bonus ID 7288)

Forfeited *Membership Rewards®* points can now be reinstated online!

American Express® MEMBERSHIP REWARDS

Need more points to redeem a reward? You can now increase your available point balance immediately by reinstating forfeited points online. If you have forfeited points from January 1, 2001 to present, you can reinstate them online provided all balances due have been satisfied. To process a reinstatement online, access **http://americanexpress.com/rewards** today!

Customers can reinstate forfeited points online.

(Bonus ID 2239)

Customer accounts must be current to enjoy this service.

Prepared for
D B KARRON
Membership Rewards® Account Number
1M22877502

American Express® MEMBERSHIP REWARDS

Earn Up To 10,000 DeltaMiles When You Fly Delta Internationally!

Delta SkyMiles

Just use your American Express® Card to buy a round-trip ticket on Delta-operated flights between the U.S. and Europe/Asia/Latin America from now through March 15, 2002, and earn bonus miles. Paid Economy Class travel earns 5,000 miles - paid BusinessElite™ or Business Class travel earns 10,000 miles. To enroll in this offer, simply go to **www.delta-offers.com/mr** or call **1-800-558-3358** and enter your SkyMiles number and code **1088** before traveling.

If you are not already a SkyMiles member, enroll today at **delta.com** or call **1-800-323-2323**. You will earn an additional 1,000 bonus miles when you purchase your round-trip ticket online at **delta.com**.

(Bonus ID 1340)

One-time bonus applies to the traveling SkyMiles member only. Offer excludes S,T,U, classes. All standard Delta SkyMiles program rules and conditions apply.

Earn *Membership Rewards®* Bonus Points with Hilton

BONUS POINTS MEMBERSHIP REWARDS

Register online now at **www.hiltonhhonors.com/register** to earn double *Membership Rewards* bonus awards for your Double Dip® stays between January 1 and March 31, 2002 at U.S. Hilton HHonors hotels. That means you'll earn 1,000 *Membership Rewards* bonus points per stay at Hilton®, Doubletree®, Embassy Suites Hotels®, Hilton Garden Inn® , Homewood Suites® by Hilton, and Conrad™ hotels. Or, earn 200 *Membership Rewards* bonus points per stay at Hampton Inn® and Hampton Inn & Suites® hotels.

Hilton (ID 9140)
Doubletree (ID 9508)
Hampton (ID 1831)
Embassy Suites (ID 6395)
Homewood Suites (ID 8131)
Hilton Garden Inn (ID 7585)
©2001 Hilton HHonors Worldwide.

To earn HHonors points and *Membership Rewards* bonus points for your stay, you must be a US resident and enrolled in the *Membership Rewards* program from American Express. Hilton HHonors membership, earning of Points & Miles™ and redemption of points are subject to HHonors terms and conditions.

Announcing Our Newest *Membership Rewards®* Partner!

Harry and David

Harry and David, America's Favorite Best-Loved Gourmet Gifts since 1934. Your exclusive source for famous Royal Riviera® Pears and other luxurious fruits, innovative gift baskets and gift towers, homestyle desserts, flowering plant gifts and the original, one-and-only Fruit of the Month Club®.

To request a catalog call **1-800-345-5655** and refer to code **2681**, or visit **www.harryanddavid.com** for a store location nearest you.

(Bonus ID 7058)

Visit **www.americanexpress.com/rewards** or call **1-800-AXP-EARN** (297-3276) to redeem points for Harry and David $50 or $100 gift certificates.

Offer cannot be combined with any othe roffer or promotion. Limit one offer per purchase.

Enjoy Today's Hottest Magazines!

American Express MEMBERSHIP REWARDS

Let your *Membership Rewards®* points help keep you current, informed and entertained with a wide variety of best-selling magazines. Categories include entertainment, travel, sports, politics, investment, business and technology. With so many choices, you're sure to find titles you'll truly enjoy. And magazines are the perfect gift for friends and family - they're always the right size and never outdated.

For a complete list of selections and further details, please visit our Web site at **www.americanexpress.com/rewards** or call us toll-free at **1-800-AXP-EARN (297-3276)**.
(Bonus ID 3004)

Earn 10,000 Bonus Points at CarsDirect.com

CarsDirect.com

Purchase or lease a new car through CarsDirect.com by February 28, 2002 and earn 10,000 *Membership Rewards®* bonus points by charging $1,000 or more on your eligible, enrolled American Express® Card. Offer valid only on orders placed through **www.carsdirect.com/offer**.

Earn 10,000 bonus points when you purchase or lease a new car through CarsDirect.com before 2/28/02.

(Bonus ID 1226)

Offer ends 2/28/02. Order must be placed at **www.carsdirect.com/offer** in order to qualify for bonus points. Purchase must be made on an eligible, enrolled American Express Card. Cardmember must be enrolled in the *Membership Rewards* program at the time of purchase. Please allow 6-8 weeks after confirmed delivery for bonus points to be credited to your account. Not valid for Dealer lead transactions, where prohibited by law, or in states where CarsDirect.com does not provide vehicle buying or leasing services.

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us on-line at:
open.americanexpress.com
or call 800-521-6121

American Express Community Business™ Card

Prepared For
D B KARRON

Closing Date
February 18, 2002

Account Number
3715-435674-91006

Account Summary

Previous Balance $	Payment Activity $	New Charges/Adjustments $ inc. Finance Charge,if any	New Balance $	Minimum Amount Due $
12.50	0.00	+0.50	=13.00	13.00

Payment Due Date
March 15, 2002

Minimum Amount Due includes:
Past due amount
$12.50
This month's amount due
$0.50

Please refer to page 3 for important information regarding your account

Your account is past due. Please pay the past due amount immediately.

Credit Line Summary on February 18, 2002	Total Credit Line $	Available Credit Line $	Cash Advance Limit $	Available Cash Limit $
	22,500.00	22,487.00	4,500.00	4,500.00

Payments

	Amount $
	0.00

New Activity

Transactions for D B KARRON Card 3715-435674-91006	Amount $
February 18, 2002 Finance Charge	0.50
Total of New Activity	**0.50**

Finance Charges

Billing days this period: 32

	Average Daily Balance $	Daily Periodic Rate	Actual Annual Percentage Rate	Corresponding Annual Percentage Rate	FINANCE CHARGE $
Interest Rate P001	12.54	0.0239%	45.47%	8.74%	0.50
Interest Rate C001	0.00	0.0486%	0.00%	17.74%	0.00
					0.50

Please fold on the perforation below, detach and return with your payment

Continued on reverse ⇨

Payment Coupon

Account Number
3715-435674-91006

Payment Due Date:
March 15, 2002

D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

Minimum Amount Due
$13.00

Amount enclosed
$

Please enter account number on all checks and correspondence.

Make check payable to American Express.

To avoid additional Finance Charges (except on Cash) pay the New Balance by the closing date of your next statement.

Check here if address or telephone number has changed. Note changes on reverse side. ☐

Mail Payment to:
AMERICAN EXPRESS
SUITE 0002
CHICAGO IL 60679-0002

000037154356749100b 00000130000000130O 15 H

You have selected ASSOCIATION FOR ENTERPRISE OPPORTUNITY - DEFAULT to receive an annual award from American Express equivalent to 1% of your accumulated eligible spending.

Continued on next page

Change of Address
If correct on front do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Prepared For
D B KARRON

Account Number
3715-435674-91006

Closing Date
February 18, 2002

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US (other than American Express Centurion Bank). If you are not paying electronically or by phone, please submit your payment in the enclosed envelope with the remittance stub attached and account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.
Lost or Stolen Card: If the Card is lost or stolen, in the U.S. immediately telephone us at the number indicated on your paper statement, or click on the Customer Service link online. Outside the U.S. contact the nearest American Express Travel Service Office or call any local American Express office.
Finance Charges: Average Daily Balance Method for Calculation of Finance Charges: We use the Average Daily Balance method to calculate Finance Charges on your Account. Under this method, we figure the Finance Charges on your Account by applying the daily periodic rate to the Average Daily Balance (as described below) for each feature (such as Purchase, Cash Advance and Balance Transfer features) of your Account (including current transactions). To get the Average Daily Balance for each feature, we (1) take the beginning balance for the feature each day (including unpaid Finance Charges from previous billing periods, except for billing addresses in Puerto Rico), (2) add any new transactions, debits, or fees, (3) subtract any payments or credits, and (4) make any appropriate adjustments. *For each day after the first day of the billing period, we also add an amount of interest equal to the previous day's daily balance multiplied by the daily periodic rate for the feature (except for billing addresses in Puerto Rico).* This gives us the daily balance for the feature for that day and the beginning balance for the feature for the next day. If this balance is negative, it is considered to be zero. Then, we add up all the daily balances for the feature for the billing period and divide the total by the number of days in the billing period. This gives us the Average Daily Balance for the feature. For all features except Cash Advances and certain promotions, the Average Daily Balance will be considered to be zero if you paid the New Balance, if any, shown on your previous month's statement by the Payment Due Date shown on that statement. If you multiply the Average Daily Balance for each feature by the number of days in the billing period and the daily periodic rate for that feature, the result will be the Finance Charge assessed on that feature, except for variations caused by rounding. The total Finance Charge for the billing period is calculated by adding the Finance Charges assessed on all features of the Account. *This method of calculating the Average Daily Balance and Finance Charge results in daily compounding of Finance Charges (except for billing addresses in Puerto Rico).* The minimum **Finance Charge** for any billing period in which Finance Charges are imposed is **$0.50**.
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Creditor: American Express Centurion Bank. **New York residents** may contact the New York Banking Department to obtain a comparative listing of credit card rates, fees and grace periods by calling 1-800-518-8866.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service and Lost or Stolen Card
1-800-521-6121
(24 hours, toll free)

International Collect:
623-492-7719

Express Cash
1-800-CASH-NOW
(1-800-227-4669)

Addresses

Customer Service
PO Box 7863
Ft. Lauderdale, FL
33329-7863

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

SUITE 0002
CHICAGO IL
60679-0002

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
December 1, 2001 - December 31, 2001
Account activity after this period does not appear on this statement

Prepared for
D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
4,376

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	842
New points earned	+3,534
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=4,376

New Points Earned

12/01/01 - 12/31/01	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Optima Corporate 3715-435674-91006	0	0	0
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Corporate 3783-490172-11009	3,534	0	3,534
Totals	3,534	0	3,534

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *2001 Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Magical Memories Await You at Disney!

100 YEARS OF MAGIC

Immerse yourself in the magic 24-hours a day with a **White Glove Magical Memories℠ Vacation Package**, including accomodations, tickets, a choice of *Disney's Flex Feature* (one per person), choice of either *Disney Storytelling at Epcot®* or *Animal Stories Live!* at *Disney's Animal Kingdom®* Theme Park (one per person) and much more! Additionally receive White Glove Treatment℠, offering savings on selected recreation, dining, merchandise and more throughout the *Walt Disney World®* Resort.

For complete package components, terms, conditions and how to redeem Membership Rewards points for this offer, visit online at **www.americanexpress.com/disneyreward**.

(Bonus ID 6258)

Announcing Banana Republic as a New Partner!

BANANA REPUBLIC
BANANAREPUBLIC.COM

The *Membership Rewards®* program is proud to announce its newest partner, Banana Republic! Starting February 15, 2002, you'll be able to redeem *Membership Rewards* points for Banana Republic GiftCards. Be sure to get your Banana Republic GiftCard by logging on to **americanexpress.com/rewards** or ask your customer service representative after February 15, 2002.

Call **1-800-AXP-EARN (297-3276)** or visit **www.americanexpress.com/rewards**.

(Bonus ID 9383)

Offer ends 6/1/02. Redeemable for merchandise only and cannot be replaced if lost or stolen.

Reward Yourself with Loews Cineplex Tickets!

LOEWS CINEPLEX
LOEWS THEATRES · CINEPLEX ODEON THEATRES
LOEWS CINEPLEX IMAX THEATRES
MAGIC JOHNSON THEATRES

Reward yourself, your friends and your family with Galaxy Combo tickets from Loews Cineplex, using *Membership Rewards®* points from American Express. Redeem 3,000 points for a package for two, including two unrestricted adult admissions, one medium popcorn, and two small sodas. Or, redeem 6,000 points for a package for four, including four unrestricted adult admissions, two medium popcorns and four small sodas. To redeem, visit **www.americanexpress.com/rewards** or call **1-800-AXP-EARN.**

Offer valid through 12/31/02.

Tickets are valid any day of the week, including holidays and weekends. Can be redeemed at all Loews Theatres, Cineplex Odeon Theatres, Magic Johnson Theaters, and Loews Cineplex Imax Theatres throughout the U.S. (Bonus ID 1450)

Redeem Points for Gift Certificates at Morton's Steakhouse!

MORTON'S
THE STEAKHOUSE

Membership Rewards® announces one of our newest partners - Morton's, The Steakhouse. Now you can redeem your points for $100 or $250 certificates towards the ultimate dining experience. Morton's is known for its select menu and legendary hospitality - setting the standard for fine steak house dining. Morton's always makes it a night to remember.

Offer ends 6/1/02.

Call **1-800-AXP-EARN (297-3276)** or visit **www.americanexpress.com/rewards.**

(Bonus ID 8152)

A New Reward from LINENS-N-THINGS!

LINENS-N-THINGS
THAT'S A GREAT IDEA

New for 2002: Redeem your points for a certificate good for a nine-piece Henckels Pro "S" knife set from *Membership Rewards®* partner LINENS-N-THINGS. Or redeem for a $50 certificate good toward merchandise at any LINENS-N-THINGS retail store. Visit **www.lnt.com** or call **1-800-LNT-8765 (568-8765)** for the store nearest you.

Not combinable with any other American Express® certificate or establishment offer or promotion. Set includes: 8" Chef's knife, 3" paring knife, 6" utility knife, 8" bread knife, 5" serrated knife, 8" carving knife, 9" sharpening steel, kitchen shears, and hardwood block.

To redeem your Membership Rewards points for a LINENS-N-THINGS certificate, call **1-800-AXP-EARN (297-3276).**

(Bonus ID 9061)

Free Shipping at Discovery Channel Stores!

Discovery CHANNEL STORE

Discovery Channel Store joins *Membership Rewards®*! To celebrate, we're offering free shipping and handling exclusively to *Rewards* enrollees. Just shop online at **www.discoverystore.com** and enter code **AMEXRWD** during checkout. You can also redeem points for certificates to use online at discoverystore.com or at more than 160 Discovery Channel Stores nationwide.

Offer ends 4/30/02. Offer valid only for online purchases of $50 or more at **www.discoverystore.com.** Offer valid for standard shipping within the continental U.S. only. Cannot be combined with any other offers or coupons. Not valid on items with special shipping and handling charges.

To get free shipping on orders of $50 or more, shop at **www.discoverystore.com** using your American Express® Card and enter coupon code **AMEXRWD** during checkout.

(Bonus ID 2028)

DUPLICATE COPY

OPEN
SMALL BUSINESS NETWORK℠

To manage your account, visit us on-line at: open.americanexpress.com or call 800-521-6121

American Express Community Business™ Card

Prepared For
D B KARRON

Closing Date
March 18, 2002

Account Number
3715-435674-91006

Account Summary

Previous Balance $	Payment Activity $	New Charges/Adjustments $ inc. Finance Charge,if any	New Balance $	Minimum Amount Due $
13.00	0.00	-13.00	=0.00	0.00

Payment Not Required

* Indicates posting date.

Please refer to page 3 for important information regarding your account

Credit Line Summary on March 18, 2002	Total Credit Line $	Available Credit Line $	Cash Advance Limit $	Available Cash Limit $
	22,500.00	22,500.00	4,500.00	4,500.00

Payments

	Amount $
	0.00

New Activity

Transactions for D B KARRON
Card 3715-435674-91006

	Amount $
March 15, 2002* Credit Adjustment for Purchase Finance Charge Reference: 320020740668000336	-13.00 Credit
Total of New Activity	-13.00

Finance Charges

Billing days this period: 28

	Average Daily Balance $	Daily Periodic Rate	Actual Annual Percentage Rate	Corresponding Annual Percentage Rate	FINANCE CHARGE $
Interest Rate P001	0.00	0.0239%	0.00%	8.74%	0.00
Interest Rate C001	0.00	0.0486%	0.00%	17.74%	0.00
					0.00

Continued on reverse ⇨

Payment Coupon

Account Number
3715-435674-91006

Payment Not Required

D B KARRON
COMPUTER AIDED SURG
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

Minimum Amount Due
$0.00

Amount enclosed
$

AMERICAN EXPRESS
SUITE 0002
CHICAGO IL 60679-0002

Please enter account number on all checks and correspondence.

Make check payable to American Express.

To avoid additional Finance Charges (except on Cash) pay the New Balance by the closing date of your next statement.

Check here if address or telephone number has changed. Note changes on reverse side.

☐

000037154356749100b 00000000000000000 15 H

You have selected ASSOCIATION FOR ENTERPRISE OPPORTUNITY - DEFAULT to receive an annual award from American Express equivalent to 1% of your accumulated eligible spending.

Continued on next page

Change of Address
If correct on front do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Payments: Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Payments must be in US Dollars and drawn on a bank located in the US (other than American Express Centurion Bank). If you are not paying electronically or by phone, please submit your payment in the enclosed envelope with the remittance stub attached and account number indicated on the check. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made in any other form or at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen, in the U.S. immediately telephone us at the number indicated on your paper statement, or click on the Customer Service link online. Outside the U.S. contact the nearest American Express Travel Service Office or call any local American Express office.

Finance Charges: Average Daily Balance Method for Calculation of Finance Charges: We use the Average Daily Balance method to calculate Finance Charges on your Account. Under this method, we figure the Finance Charges on your Account by applying the daily periodic rate to the Average Daily Balance (as described below) for each feature (such as Purchase, Cash Advance and Balance Transfer features) of your Account (including current transactions). To get the Average Daily Balance for each feature, we (1) take the beginning balance for the feature each day (including unpaid Finance Charges from previous billing periods, except for billing addresses in Puerto Rico), (2) add any new transactions, debits, or fees, (3) subtract any payments or credits, and (4) make any appropriate adjustments. *For each day after the first day of the billing period, we also add an amount of interest equal to the previous day's daily balance multiplied by the daily periodic rate for the feature (except for billing addresses in Puerto Rico).* This gives us the daily balance for the feature for that day and the beginning balance for the feature for the next day. If this balance is negative, it is considered to be zero. Then, we add up all the daily balances for the feature for the billing period and divide the total by the number of days in the billing period. This gives us the Average Daily Balance for the feature. For all features except Cash Advances and certain promotions, the Average Daily Balance will be considered to be zero if you paid the New Balance, if any, shown on your previous month's statement by the Payment Due Date shown on that statement. If you multiply the Average Daily Balance for each feature by the number of days in the billing period and the daily periodic rate for that feature, the result will be the Finance Charge assessed on that feature, except for variations caused by rounding. The total Finance Charge for the billing period is calculated by adding the Finance Charges assessed on all features of the Account. *This method of calculating the Average Daily Balance and Finance Charge results in daily compounding of Finance Charges (except for billing addresses in Puerto Rico).* The minimum **Finance Charge** for any billing period in which Finance Charges are imposed is **$0.50**.

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by visiting us online at open.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Creditor: American Express Centurion Bank. **New York residents** may contact the New York Banking Department to obtain a comparative listing of credit card rates, fees and grace periods by calling 1-800-518-8866.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service and Lost or Stolen Card
1-800-521-6121
(24 hours, toll free)

International Collect:
623-492-7719

Express Cash
1-800-CASH-NOW
(1-800-227-4669)

Addresses

Customer Service
PO Box 7863
Ft. Lauderdale, FL
33329-7863

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

SUITE 0002
CHICAGO IL
60679-0002

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN
(297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
January 1, 2002 - January 31, 2002
Account activity after this period does not appear on this statement

Prepared for
D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
8,450

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	4,376
New points earned	+4,074
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=8,450

New Points Earned

01/01/02 - 01/31/02	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Optima Corporate 3715-435674-91006	0	0	0
Gold 3728-930531-71003	1,467	0	1,467
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-16008	2,607	0	2,607
Totals	4,074	0	**4,074**

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *2001 Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

New Partners and New Rewards in 2002

American Express® MEMBERSHIP REWARDS

Look out for your new *Membership Rewards*® Program Guide. The guide will arrive to you any day now.

The 2002 Program Guide showcases a variety of travel and shopping rewards at a wide range of point levels encompassing airlines, hotels, cruises, vacation packages, fashion, electronic, sports, recreation and more. It also features new reward options and partners.

For more information call **1-800-AXP-EARN (1-800-297-3276)**.

(MR Message 9293)

Make Tax Day More Rewarding!

American Express® MEMBERSHIP REWARDS

You can't avoid paying taxes, but you can make it quicker and easier -- and earn *Membership Rewards*® points. Just use an eligible, enrolled American Express Card to pay your individual federal income taxes (Form 1040) by phone or online with Official Payments Corporation.

You can also charge your taxes if you are requesting an extension of time to file (Form 4868), paying federal estimated taxes (Form 1040-ES), or state income taxes*.

The payment service provider charges a convenience fee. For details about Official Payments Corp., call toll free at **1-877-754-4413** or visit **www.officialpayments.com**. *19 states currently available.

To make your payment, just call Official Payments Corporation at **1-800-2PAY-TAX℠ (1-800-272-9829)** or pay online at **officialpayments.com**.

(MR Message 9136)

Celebrate Spring! Earn 10x the Bonus Points From FTD.COM!

Celebrate the Spring holidays with beautiful flowers and gifts from FTD.COM. This year, there's an added bonus for you... 10x *Membership Rewards* points on all purchases from March 1 - May 12, 2002. To earn your bonus points, simply shop online at **www.ftd.com/amexpromo** or call toll-free **1-800-SEND-FTD** and ask for **Dept. 4134** and charge your purchase to an eligible, enrolled American Express® Card!

Offer valid 3/03/02 through 5/12/02. Cannot be combined with any other offer or special promotion. Not available at FTD retail locations. You must be enrolled in the *Membership Rewards* program at the time of purchase and you must purchase with an eligible, enrolled American Express Card. Bonus points are credited to your account within 10-12 weeks.

Remember, Easter is March 31 and Passover begins on March 27.

Choose from hundreds of exclusive FTD floral arrangements, unique gift items and centerpieces.

(Bonus ID 5428)

Membership Rewards® welcomes Hollywood Movie Magic

When you redeem 15,000 points, you'll get a Hollywood Movie Magic Theatre Package good for ten full-priced admissions (up to $10.50) and six $6.00 consessions. Certificates are redeemable at participating Hollywood Movie Magic Theatres in the United States, the largest theatre network nationwide, and are valid anytime, for any movie. Your HMM Concessions Rewards are good for popcorn, soda or any snack of your choice. Call **1-800-AXP-EARN** or go online to **americanexpress.com/rewards** to redeem.

Valid at participating theatres only. If lost, cannot be replaced. No reproductions of certificate will be accepted. Offer cannot be combined with any other offer or promotion. Each offer is redeemable only once.

For added convenience, Hollywood Movie Magic provides a theater locator service on the Web at **www.hollywoodmovie magic.net** or you can call **1-877-796-0676** to locate the theater nearest you.

(Bonus ID 0409)

Double Points Makes Orlando Twice as Much Fun!

Orlando is a great place to visit and a fun-filled vacation for families with thrilling attractions, exciting shopping and dining, and great hotels. Use the Card from May 1 through June 30, 2002 at participating Orlando merchants and earn double *Membership Rewards*® points. For a complete list of participating merchants including hotels like the Wyndham Orlando Resort, Villas of Grand Cypress, Hyatt Orlando and restaurants, shops, and attractions, go to **www.orlandoinfo. com/AmericanExpress.**

To be eligible to earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of purchase and you must charge your purchase on an eligible, enrolled American Express Card. Bonus Points will be credited to your account within 6-8 weeks

Visit **www.orlandoinfo. com/AmericanExpress** for a complete list of participating merchants.

(Bonus ID 1252)

Win a New Jeep Wrangler!

Cashing in *Membership Rewards*® points for a Jeep mountain bike is exciting, but there's more! Each time you redeem a Jeep bike through the *Membership Rewards* program you're automatically entered to win a brand new 2003 Jeep Wrangler. The Wrangler's Command-Trac® 4WD with its unrivaled Quadra-Coil™ Suspension System and 4.0L Power Tech 1-6 engine, the power will be at your fingertips. For more information on terms and conditions please call **1-800-297-3276.**

No purchase of any kind is necessary. A purchase will not increase your odds of winning. You have not yet won. The approximate retail value of the Grand Prize is $17,125. The odds of winning a prize depend on the number of eligible entries received. Complete official rules appear at **americanexpress.com/rewards.**

If you do not wish to receive future sweepstake offers, please call **1-800-297-3276.**

Promotion is sponsored by Rymax Marketing Svcs., Inc., 111 Dorsa Avenue, Livingston, NJ 07039. (MR Message 9283)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
January 5, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	0.00	1,466.95	**1,466.95**

Please Pay By January 21, 2002

Your payment is due in full. Please pay by 01/21/02.

Please refer to page 3 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3728-930531-76002

Amount $

December 16, 2001 485.00
EXPEDIA INC ATLANTA GA
FRONTIER AIRLINES

From:	To:	Carrier:	Class:
SALT LAKE CITY UT	DENVER CO	F9	QN
	LAGUARDIA INTL A/P	F9	QN
	DENVER CO	F9	VR
	SALT LAKE CITY UT	F9	VR

Ticket Number: 42215099730591 Date of Departure: 12/26
Passenger Name: BROWN/K
Document Type: PASSENGER TICKET

December 16, 2001 485.00
EXPEDIA INC ATLANTA GA
FRONTIER AIRLINES

From:	To:	Carrier:	Class:
SALT LAKE CITY UT	DENVER CO	F9	QN
	LAGUARDIA INTL A/P	F9	QN
	DENVER CO	F9	VR
	SALT LAKE CITY UT	F9	VR

Ticket Number: 42215099730602 Date of Departure: 12/26
Passenger Name: BROWN/H
Document Type: PASSENGER TICKET

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3728-930531-76002

Please Pay By:
January 21, 2002

Total Amount Due
$1,466.95

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

4324

0000372893053176002 0001466950001466 95 05HH

Transactions Continued — Amount $

December 16, 2001 485.00
EXPEDIA INC ATLANTA GA
FRONTIER AIRLINES

From:	To:	Carrier:	Class:
SALT LAKE CITY UT	DENVER CO	F9	QN
	LAGUARDIA INTL A/P	F9	QN
	DENVER CO	F9	VR
	SALT LAKE CITY UT	F9	VR

Ticket Number: 42215099730613 Date of Departure: 12/26
Passenger Name: BROWN/C
Document Type: PASSENGER TICKET

December 16, 2001 11.95
EXPEDIA SVC/DLVRY FE888-433-4794 WA
MAIL ORDER
Reference: 035250560

Total of Card Activity		
	New Charges	**1,466.95**
	Payments/Credits	**0.00**

Continued on next page

Change of Address
If correct on front do not use

Name
Company Name
Street Address
City, State
Zip Code
Area Code and Home Phone
Area Code and Work Phone
Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

CustomExtras™

Want the Option to Pay Over Time?

Extended Payment Option

Did you know you can pay over time for virtually any charge on your American Express® Card bill? You can, and it's easy. Select the charges you would like to extend payment on. Call **1-800-528-4800** and tell the Customer Service representative which charges to transfer to pay over time. Or, visit **americanexpress.com/expo** and click 'Transfer charges now'. Taking advantage of the Card's flexibility may not make spring come any sooner, but it certainly could make your winter more wonderful!

Not all Cardmembers are eligible. The following charges are excluded: Express Cash, American Express® Travelers Cheques, insurance, casinos/gambling, Privileged Assets®, real estate, and other charges designated by American Express Centurion Bank.

Call **1-800-528-4800** or visit **americanexpress.com/expo** to transfer charges to the flexible payment portion of your Card account.

(CE 102080)

Gold Card Events - Your Ticket To The Action!

Noises Off, on Broadway. The legendary Michael Frayn comedy starring Patti LuPone and Peter Gallagher. Brooks Atkinson Theatre. $75. Call **212-307-GOLD**.

Also *Quidam*® Cirque Du Soleil® returns to Miami. Begins 2/7/02 at Bicentennial Park. $65. Call **1-888-333-AMEX** or visit **www.admission.com**.

Does not apply to American Express® Gold Corporate Card for Small Business, Optima® Platinum Card® or Gold Optima Card. Gold Card Events may be accessible to Cardmembers with disabilities. All ticket orders subject to service charges. Casting, dates and prices subject to change. No refunds or exchanges. Availability is limited. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

For more information on Gold Card Events, call **1-800-448-TIKS** or visit us at: **www.americanexpress.com/gce**.

(CE 102082)

Use Your New Annual Travel Benefit for 2002!

AMERICAN EXPRESS®

Now, when you use your American Express® Card to book your trip with American Express Travel, you'll have peace of mind knowing you're protected by the travel benefits of the Card, and you'll receive a credit to your account. Travel to be with family and friends, anywhere, anytime. Simply charge your journey of $1,500 or more on your Gold Card at a participating American Express Travel Services location, and you'll get a $100 credit, or receive a $150 credit if your trip is $2,000 or more.

Offer ends 12/31/02. Terms and conditions apply. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

For more information or to locate the participating Travel Services location nearest you, call toll-free **1-866-AXP-6802** or visit us at **americanexpress.com/annualtravelbenefit.**

(CE 102085)

Earn Up To 10,000 Bonus SkyMiles® from Delta

Delta SkyMiles

Fly round-trip on Delta-operated flights between the U.S. and Europe/Asia/Latin America from now through March 15, 2002 and earn bonus SkyMiles when you use your American Express® Card. Paid Economy Class travel earns 5,000 miles, BusinessElite™ or Business Class travel earns 10,000 miles. Earn an additional 1,000 bonus miles when you purchase your round-trip ticket online!

Offer ends 3/15/02. Offer excludes S,T, U classes. All standard Delta SkyMiles program rules and conditions apply. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

To qualify for the bonus you must call **1-800-558-3358** before originating travel and enter your SkyMiles number and **code #1086**. To confirm your reservation, call Delta at **1-800-241-4141**, visit **www.delta.com**, or call your travel agent.

(CE 102111)

Free *Disney Cruise Line*® Vacation Planning Video!

AMERICAN EXPRESS White Glove Treatment®
Official Card of Disney Cruise Line

Escape with *Disney Cruise Line*® on the most magical ships to ever set sail. With special dining and pampering experiences for adults, nearly an entire deck of fun-filled activities for kids, and even a lounge for teens, it's a vacation that everyone in the family thinks is just for them. Travel to exotic ports in the Eastern or Western Caribbean or combine a visit to the *Walt Disney World*® Resort with a 3 or 4 night cruise to The Bahamas. Each cruise features a visit to Disney's own private island, *Castaway Cay*.

Offer ends 3/31/02. Order your free video at **www.americanexpress.com/disney/cruise**. Please allow 2-3 weeks for delivery. One per household. Must be 18 years old to order.

Order your free vacation planning video and be guided on a tour through all of the Magic and Wonder that await you. You'll also receive a special vacation package offer exclusively for American Express® Cardmembers.

(CE 102072)

Now Accepting the American Express® Card!

REI - Your source to get great gear, clothing and advice for enjoying the great outdoors. Shop REI stores nationwide, **www.rei.com** or call **1-800-426-4840.**

JEAN-LUC - An Avant' Garde Bistro located on the Upper West Side serving a killer Steak au Poivre in a plush downtown setting. 507 Columbus Avenue, New York. Call **212-712-1700** for reservations.

The Old Fashioned - Great food and entertainment at reasonable prices with an old fashioned ambience. Visit us at 81 and 83 South Broadway, Nyack, NY. **845-353-8953**

If you have suggestions of other places where you would like to see the Card accepted, please call the **Customer Service** number that is at the top of your statement or the number that is on the back of your card.

(CE 102154)

Deluxe Ireland 12-Day Air and Land Tour

AMERICAN EXPRESS® Travel

Receive up to $100 in American Express® Gift Cheques or a pair of Waterford goblets while enjoying the luxurious side of Ireland. Stay at Ashford Castle and Dromoland Castle. 'Drop in for lunch' at a working Irish sheep farm. Enjoy morning tea served by the Benedictine Nuns of Kylemore Abbey. Air/land from $3,394 per person.

Book & travel by 12/31/02. Lead air/land rate from $3,394 per person based on double occupancy, valid on 'Deluxe Ireland' 12 day Brendan Gold Tours departing 4/25/02, 5/2/02 and 5/9/02 from BOS/JFK/EWR - other dates/departure cities additional. Gift Cheques $50 pp/$100 per booking. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Call **1-800-AXP-3197** for reservations and information.

(CE 102132)

Sign Up To Receive Your Statement Completely Online

AMERICAN EXPRESS®

Sign up to receive your American Express® statement completely online. Your online-only statement is safe, secure and accessible anytime. Your statements are archived for six months and you'll have round-the-clock access to your account information right at your fingertips. If you elect to receive an online-only statement, we'll send you a monthly e-mail reminder when it's ready for review. To sign up, go to **www.americanexpress.com/paperless.**

Only some Consumer Cards are eligible to receive online-only statements. Basic Cardmembers must enroll each eligilble Card account separately. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

To sign up to receive your statement online-only, log on to **www.american express.com/paperless.**

(CE 102116)

Take a Romantic Getaway to Costa Rica!

AMERICAN EXPRESS® Travel

For $999 per person, you can stay five days at the romantic hideaway Punta Islita, overlooking a secluded beach on the Nicoya Peninsula. The first and last day are at the deluxe San Jose Marriott Hotel. As an American Express® Cardmember, you'll receive $100 per person credit towards sightseeing tours! $999 per person includes six nights accommodations, hotel tax and service charge. Book by 3/31/02 and travel by 4/23/02.

Rate is per person based on double occupancy. Rates are $100pp higher during holiday periods. $100 credit per person is for sightseeing tours and is not redeemable for cash. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

For reservations and more information, call **1-800-AXP-3197.**

(CE 102131)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Did you know you can pay your American Express bill By Phone? Just call 1-800-I-PAY-AXP or 1-800-472-9297. It's easy and ready whenever you are.

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
February 4, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
1,466.95	-1,466.95	0.00	**0.00**

Do Not Pay

* Indicates posting date.

Statement for your records.

Your account renews next month. If you do not receive a new Card(s) by 03/01/02, please call Customer Service immediately. For additional information, please refer to the Charge Card and Statement Information section which can be found on page 2. Thank You.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON Card 3728-930531-76002		**Amount $**
January 10, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU		-1.00
January 22, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU		-1,465.95
Total of Card Activity	**New Charges** **Payments/Credits**	**0.00** **-1,466.95**

Continued on reverse

Payment Coupon

Account Number
3728-930531-76002

Do Not Pay

Total Amount Due
$0.00

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4330

000037289305317600 2 0000000000000000 04HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

CustomExtras™

Online Fraud Protection Guarantee

(CE 102259)

Use the American Express® Card online and you won't be held responsible for any unauthorized charges. Period. No fine print, no deductible - just pure protection, so you can shop with confidence anywhere on the Internet. We use secure encryption technology to keep your information confidential. And, if someone uses your card without your consent, you'll never pay any part of the fraudulent charges - not even the first $50.

Winter End Savings At the Disneyland® Resort

Call **1-888-AXP-0057** and speak to an American Express Travel Representative.

(CE 102276)

Book a White Glove vacation package and you'll receive Disney Dollars, Disney's Magic Feature, American Express® Storytelling at *Disneyland®* park with gift, preferred seating at a show in *Disney's California Adventure™* park and more magical extras. And now, through March 13, 2002, your package includes a 3-Day *Park Hopper®* ticket at the 2-Day price.

A three-night minimum stay is required. Offer subject to availability, advance reservations required. Featured package must be booked by 3/13/02 with travel completed by 3/21/02. Disney's Magic Feature, one choice per person of: Magic Morning Breakfast, walk in Walt's Footsteps Tour, Welcome to *Disneyland®* Tour. All attraction & entertainment prices, features of tickets, special offers, events and age ranges may be seasonal and subject to change without notice. Restrictions apply.

Free *Smart Money Management* Workbook

To order your free guide, call American Express Financial Advisors Inc. at **1-877-226-4757** or visit our Web site at **www.americanexpress.com**.

(CE 102229)

At American Express Financial Advisors, we're here to help Cardmembers achieve their financial success with a clear understanding of what it takes to get there. That's why we'd like to send you our *Smart Money Management Workbook* - free with no obligation. The workbook is filled with easy-to-understand information including ways to reduce your taxes, planning for college, balancing risk and investment and determining your net worth.

American Express Financial Advisors Inc. Member NASD. American Express Company is separate from American Express Financial Advisors and is not a broker-dealer.

Online Protection with Private Payments℠

To enroll in Private Payments, a free service for all Cardmembers, visit **www.americanexpress.com/pps46**.

(CE 102245)

Shopping online is easy, and now Private Payments makes it safer than ever. With the fee-free Private Payments service, you can protect your account information while shopping online by using a temporary transaction number, instead of your actual Card number.

The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

Gold Card Events - Great Seats, Great Shows!

For a complete listing of events in your area, visit us at: **www.americanexpress.com/gce**.

(CE 102233)

The Graduate comes to Broadway with Kathleen Turner as Mrs. Robinson, Jason Biggs as Benjamin and Alicia Silverstone as Elaine. Performances begin March 15, 2002 at the Plymouth Theatre in New York City. $41.25 - $76.25. For tickets, call us at **800-292-9465**.

Does not apply to American Express® Gold Corporate Card for Small Business, Optima® Platinum Card® or Gold Optima Card. Gold Card Events may be accessible to Cardmembers with disabilities. Call **1-800-448-TIKS** for details. All ticket orders subject to service charges. Casting, dates and prices subject to change. No refunds or exchanges. Availability is limited. Eight ticket limit per Cardmember.

Now Accepting the American Express® Card!

BidPay.com - The easy way to pay for online auctions. Money orders and payment services for buyers and sellers. Visit the Western Union BidPay site at **www.bidpay.com**.

Oriental Palace - Specializing in Szechuan, Cantonese and Japanese cuisine. Visit us at 480 New Rochelle Road, Bronxville, NY. **914-668-8877**

Riverhouse Restaurant - Italian homestyle cooking in a warm and rustic setting. Visit us at 2 South Water Street, Greenwich, CT. **203-531-6400**

If you have suggestions of other places where you would like to see the Card accepted, please call the **Customer Service** number that is located at the top of your statement or the number that is on the back of your card.

(CE 102303)

Use Your Card to Buy U.S. Savings Bonds Online

U.S. Savings Bonds may now be purchased on-line directly from the U.S. Treasury using your American Express® Card.

The new EE Patriot and I Bonds are available in denominations from $50 to $1,000. They make a great gift and can provide a solid addition to your investment portfolio.

To buy bonds online, visit **www.savingsbonds.gov** 24 hours a day, seven days a week.

(CE 102296)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

IMPORTANT SERVICE MESSAGE: For instant assurance that your bill is up to date, pay it online at www.americanexpress.com/paperless.

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
March 6, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	-75.00	75.00	**0.00**

Do Not Pay

* Indicates posting date.

Statement for your records.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3728-930531-76002

	Amount $
February 18, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-1.00
March 2, 2002* COMPUTER PAYMENT RECEIVED - THANK YOU	-74.00
February 4, 2002* ANNUAL MEMBERSHIP FEE DR D B KARRON PERIOD 04/02 THRU 03/03	75.00
Total of Card Activity	
New Charges	**75.00**
Payments/Credits	**-75.00**

Continued on reverse ⇨

Payment Coupon

Account Number
3728-930531-76002

Do Not Pay

Total Amount Due
$0.00

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have. ☐

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4334

0000372893053176002 0000000000007500 06HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. If your check is returned unpaid by your bank for insufficient funds, we may re-present your check electronically.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

CustomExtras™

Need More Time to Pay?

Did you know that your American Express® Card gives you the option to pay over time for almost any charge -- large or small?

Simply select the charges on your statement that you'd like to extend payment on. Then visit us at **americanexpress.com/payovertime** and follow the instructions for transferring charges to the flexible payment portion of your Card account.

With great American Express benefits, plus the freedom to choose how to pay for your charges, the Card puts you in control of your finances all year-round.

To transfer virtually any charge to the flexible payment portion of your Card account, simply visit **www.americanexpress.com/payovertime**.

Terms and conditions apply.

The following charges are excluded from Sign & Travel and/or Extended Payment Option: Express Cash, American Express Travelers Cheques, Insurance, casinos, gambling, real estate, Privileged Assets®, and other transactions designated by American Express Centurion Bank. Terms and conditions apply. (CE 102344)

Trackstar℠ - Manage Your Credit Online

You can help increase your purchasing power by taking control of your credit! With Trackstar℠ from American Express, you can manage your credit online with over 20 financial management tools, find out how you can improve your credit score and get unlimited access to your credit report from Experian - 24/7. Once you enroll, your American Express® Card account will be billed for the low annual fee of $79.99 until you call to cancel, that's less than 23 cents per day!

To enroll and take advantage of your 30 day trial, visit us at **http://www.americanexpress.com/trackstar1**

Enter Special Promotion Code: **949F**

(CE 102357)

Protect Your Cards

With just one call, American Express Credit Card Registry (CCR) can stop activity on all stolen or lost credit cards and request replacement cards. We also will reimburse you up to $25,000 of fraud liability charges per membership. In some states, CCR can even replace your lost or stolen driver's license.

One-year coverage for your entire household is just $24.95.

Driver's license replacement available in CT, FL, MA, NY, OH and VA. For continuous protection, your membership will be renewed automatically (or until you cancel it) and the fee will be billed to your Card account at the current rate.

Call **1-800-CCR-AMEX, (1-800- 227-2539) ext. 483**, to enroll.

(CE 102356)

Now Accepting the American Express® Card!

PayPal - The free, easy and secure way for anyone with an e-mail address to send money online. Pay bills, send cash to friends or pay for auction items at **www.paypal.com**.

H&R Block - Did you know you can re-file past years' taxes? We'll check your 2000 taxes to see if you're eligible for an additional refund at no charge. **1-800-HRBLOCK**.

Delamar Greenwich Harbor - An independent, full service, luxury boutique hotel. Located on the waterfront, steps from downtown Greenwich, CT. Call toll-free **1-866-DELAMAR**.

If you have suggestions of other places where you would like to see the Card accepted, please call the **Customer Service** number that is at the top of your statement or the number that is on the back of your Card.

(CE 102366)

Another Level of Service is Ready and Waiting

Access your Card account online now at **www.americanepress.com/mycardaccount.** It's the best way to review your most recent charges and get instant assurance that your account is up to date. Log on to the Web site now and try it out -- it's a great habit to get into. You've got nothing to loose. It's simply another service option for even more control.

Book Your Next Getaway with American Express Travel!

Travel Services

Book your next trip with American Express Travel, and you'll receive premium service plus peace of mind knowing you have exceptional travel benefits of the Card.

At our more than 1,700 American Express Travel Services locations (includes Travel and Foreign Exchange Service locations of American Express*) you can get help with travel arrangements, get the lowest published prices available with the Best Price Guarantee** (available at American Express owned and participating representative offices and does not apply when category or class of service is sold out), purchase American Express Travelers Cheques, and more.

Call toll-free **1-800-AXP-7102** to reach an American Express Travel Services location and book your trip. Or visit **www.americanexpress.com/travel**

Source Code: **CEX-022B**

**Competitive rate must be advertised in print and provided upon request. Does not apply to rates/packages offered on the Internet or sold exclusively by another travel agency. Rate will be verified and must include identical package, date of travel, cabin/room category and any other componet included in the vacation package price. Does not apply to group bookings or blocked space. Prices guaranteed up to 7 days after reservation made.

*Not all services available at all locations and all are subject to local laws and cash availability.

American Express acts solely as the sales agent for travel suppliers and is not liable for the action or inaction of such suppliers.

(CE 10893)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
July 5, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	0.00	40.62	**40.62**

Please Pay By July 20, 2002

Your payment is due in full. Please pay by 07/20/02.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON — Amount $
Card 3728-930531-76002

June 25, 2002		40.62
HOMEFRONT TRUE VALUENEW YORK HDW TOOLS Reference: 91364535	NY	

Total of Card Activity	**New Charges**	**40.62**
	Payments/Credits	**0.00**

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3728-930531-76002

Please Pay By:
July 20, 2002

Total Amount Due
$40.62

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4338

0000372893053176002 0000040620000004062 05nn

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express®
MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
May 1, 2002 - May 31, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
20,822

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	17,535
New points earned	+3,287
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=20,822

New Points Earned

05/01/02 - 05/31/02	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-16008	3,287	0	3,287
Totals	3,287	0	**3,287**

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *2001 Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Redeem *Membership Rewards*® Points For US Open Tickets!

US OPEN 2002

Now for the first time ever, *Membership Rewards* enrollees can redeem points for tickets to the US Open Tennis Championships, held from August 26 - September 8 at the USTA National Tennis Center in Flushing, NY. The two-week extravaganza celebrates the sport both on-court and off-court with celebrity performers, live entertainment and festivities throughout the grounds, making it one of the premier sports and entertainment events in the world. And now as an enrollee you can enjoy the action!

Tickets available for Promenade section only. Ticket limits apply and are subject to availability.

Call the US Open Ticketmaster hotline at **1-866-673-6849** to purchase tickets.

Please indicate that you would like to redeem *Membership Rewards* points for your tickets. (MR Message 6310)

Great Weekend Rates & Bonus Redemption Offer from Starwood Hotels & Resorts

STARWOOD PREFERRED GUEST

More Starpoints: Transfer *Membership Rewards*® points to Starwood Preferred Guest from 7/1/02 to 9/30/02, and get 50% more Starpoints. That's 500 Starpoints for every 1000 MR points transferred, instead of the regular 333. Redeem your Starpoints today. More Savings: Savor big city and resort savings with special rates starting at $59 with Endless Weekends℠ at participating Westin Hotels & Resorts®, Sheraton Hotels & Resorts® and Four Points® by Sheraton. Reserve now at www.starwood.com/endlessweekends.

Join Starwood Preferred Guest at **1-888-625-4988** or **www.spg.com.**

Transfer *Membership Rewards* points at **1-800-AXP-EARN** or **www.americanexpress.com/rewards.**

For reservations, call **1-877-STARWOOD.**

(MR Message ID 5115)

Give the Gift of Golf...Anytime!

American Golf.

American Golf continues the time honored traditions of golf's rich heritage, while embracing new ideas to make the game more affordable and accessible for everyone. Redeem 5,500 points for a Premier Golf Pass which is good toward green and cart fees at over 150 golf courses. Or, 15,000 points for professional instruction to build your golf skills in a positive learning evironment at the Nike Golf Learning Centers.

Log on to **www.americanexpress.com/rewards** or call **1-800-AXP-EARN (297-3276)** and follow the prompts to select and order the certificate you want.

(MR Message 9147)

For participating courses and number of certificates needed at each course, visit **www.premiergolfpass.com.** For a listing of Nike Golf Learning Centers, visit **www.nikegolflearning.com.**

The *World, Half Off* at Inter-Continental®

It's easier. Enjoy.

Book the *World, Half Off* at participating Inter-Continental locations worldwide for stays through 9/08/02, and receive room accommodations plus breakfast* at rates up to 50% off. Charge your vacation on an eligible, enrolled American Express® Card to earn *Membership Rewards®* points.

For reserverations, call **1-800-327-0200** or visit online at **www.intercontinental.com**, and ask for the ***World, Half Off.***

Transfer points to Priority Club Rewards to redeem for award nights at over 3,200 Six Continent hotels. Transfer points online at **www.americanexpress.com/rewards** or call **1-800-AXP-EARN** (297-3276).
(MR Message 6095)

*Breakfast is for up to two people per night. Other terms and conditions apply. To join Priority Club Rewards, call **1-800-272-9273** or visit **www.priorityclub.com.**

Receive Bonus Points When You Buy or Sell Your Home Through American Express & Lending Tree

LendingTree®

Let LendingTree help you find the perfect local real estate agent and earn 2,000 Points for every $10,000 of your home's purchase or sales price. Buy and sell through the program and earn points for both transactions!

For example, earn 30,000 points for a home purchase price of $150,000 or 50,000 points for a home price purchase of $250,000.

It's easy! Visit **www.lendingtree.com/amex** to get started with a great real estate agent.

(Bonus ID 4605)

LendingTree terms and conditions apply. For more details visit **www.lendingtree.com/amex.** Bonus points will be awarded 6-8 weeks from the date of closure on LendingTree sale/purchase.

Journey with Avis on *Membership Rewards®* Points

AVIS®

Enjoy several dollars off an Avis car rental with *Membership Rewards* Travel Certificates. You can select from five certificate denominations ranging from $50 to $75, $100, $200, or $300. Redeem 5,000 points for a $50 certificate -- 7,500 for $75 -- 10,000 for $100 -- 20,000 for $200 -- or 30,000 for $300. *Membership Rewards* Avis Car Rental Certificates are combinable and are valid at any participating Avis location in the contiguous U.S., Hawaii, Puerto Rico and US Virgin Islands. Book your trip today!

To redeem *Membership Rewards* points, call **1-800-AXP-EARN** (297-3276), or visit **www.americanexpress.com/rewards.**

(MR Message 9302)

For Avis Reservations, call **1-800-831-8000** and mention code **AWD#K266500** and coupon **#MUEA819.** Avis terms and conditions may apply. Consult your Avis representative.

An Exclusive Offer for *Membership Reward®* Enrollees!

American Express® MEMBERSHIP REWARDS

Get a 25% discount on a Provence-themed gift basket from 800wine.com ($79.95 value) when you use your enrolled American Express® Card to purchase this basket. This reusable basket with genuine leather handles contains a bottle of Zaca Mesa red wine or distinct grape juice (no alcohol), book on Provence cuisine and style, a jar of gourmet mustard, and even some dried lavender to decorate your home. Quantities are limited, so order today!

Visit **www.800wine.com** and select the "Taste of Provence" gift basket in the Gift Baskets section. In the shopping cart, enter **AEPB25** into the discount field, and your 25% discount will be automatically applied.
(MR Message 7342)

CustomExtras™

Travel Delay Protection - Just $9.95!

Airport delays often rise during the summer peak season, when a surge in traffic clashes with seasonally stormy weather. In order to smooth out the air travel experience for Cardmembers year-round, American Express offers Travel Delay Protection.

Travel Delay Protection coverage pays for lodging expenses of up to $200 a night for up to two nights in the event of ***a missed connection, delayed departure, flight cancellation or denied boarding due to overbooking*** * for just $9.95 per ticket.

Airlines typically provide accommodations only at hotels they have contracted for this purpose. Travel Delay Protection provides you the comfort of knowing that you will not incur any additional costs in the event of a distruption, and you will be able to ***stay at the hotel of your choice.***

Travel Delay Protection has no additional enrollment fee. Once you're enrolled, you'll be billed automatically for each scheduled airline flight purchased on the American Express® Card.

*Missed connection, delayed departures, flight cancellations and denied boarding due to overbooking when there is no onward transportation made available by 11pm the same day. Underwritten by AMEX Assurance Company, Green Bay WI.

Coverage is subject to the terms, conditions and exclusions of Policy AX0506

To enroll or for more information, please call **1-800-858-5947** ext. **509.**

To file a claim, you will need to provide hotel receipts, original ticket stub and a copy of your American Express Card statement reflecting the ticket charge.

(CE 102599)

Up to 50% Off Personal and Business Checks!

Since 1997, American Express® has been offering personal and business checks and accessories to Cardmembers at prices up to 50% less than financial institutions.

Publishing

Other quality products we offer are address labels, deposit slips, checkbook organizers, stamps, binders and more. We adhere to security features that exceed industry standards as well as strict confidentiality of account information. And we offer an **unconditional money-back guarantee.**

Order your checks from a trusted name - American Express.

Call **1-800-662-2314** to request a brochure or order now at **www.amexpub.com/checks/statement.**

(CE 102643)

Now Accepting the American Express® Card!

Electric Insurance - Electric Insurance has great rates for good drivers and world class service. Proudly accepts the American Express Card. **www.electricinsurance.com**

Conti's Market and Grill - Freshest fish available, restaurant bar and retail market. Opened June 18, 2002. 540 Riverside Avenue, Westport, CT. **203-226-FISH** or e-mail us at **EatFish2002@aol.com.**

Blackwells - Prime dry-aged steaks, seafood and vintage cocktails. Located at the doorstep to Long Island Wine Country. 141 Fairway Drive, Wading River, NY. **631-929-1800**

If there are other places where you would like to see the Card accepted, please call the Customer Service number located at the top of your statement or the number that is on the back of your card.

(CE 102615)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
August 4, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $	
40.62	-40.62	0.00	**0.00**	**Do Not Pay**

* Indicates posting date.

Statement for your records.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON Card 3728-930531-76002		Amount $
July 14, 2002* CREDIT PENDING INVESTIGATION OF DISPUTE		-40.62
Total of Card Activity	**New Charges**	**0.00**
	Payments/Credits	**-40.62**

Continued on reverse ⇨

Payment Coupon

Account Number
3728-930531-76002

Do Not Pay

Total Amount Due
$0.00

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have. ☐

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4344

0000372893053176002 00000000000000000 04##

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.
Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.
What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.
Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)
In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.
When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.
Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express®

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
June 1, 2002 - June 30, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
25,592

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	20,822
New points earned	+4,770
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=25,592

New Points Earned

06/01/02 - 06/30/02	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-17006	4,770	0	4,770
Totals	4,770	0	**4,770**

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *2001 Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Double *Membership Rewards*® Points at Stop & Shop

BONUS POINTS

You'll find all the ingredients for savings at Stop & Shop every time you shop. But now you get even more. Just present your Stop & Shop card or key tag at the checkout counter along with your American Express® Card from September 1 - September 30, 2002 and you will earn Double *Membership Rewards* Points.

Earn double points at Stop & Shop Sept. 1-30, 2002.

(Bonus ID 8294)

To be eligible to earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of purchase and charge your purchase on an eligible, enrolled American Express Card. Bonus points will be credited to your account within 6-8 weeks.

Equinox Fitness Clubs: Our Newest Partner

American Express® MEMBERSHIP REWARDS

Get these rewards and look and feel great! Now you can redeem points for services at Equinox Fitness Clubs! Equinox isn't just a place to work out. It's a place to find health and balance in your life. Equinox offers full-service gym facilities, personal training services, innovative fitness classes, and select locations also offer spa services. Visit **www.equinoxfitness.com** for a full list of locations. Call the Equinox near you to inquire about special membership offers.

To redeem *Membership Rewards* points for a Equinox Fitness Clubs certificate, call **1-800-AXP-EARN.**

(MR Message 8000)

LINENS-N-THINGS® makes dorm decorating easy!

LINENS-N-THINGS THAT'S A GREAT IDEA

Go back to school in style with new dorm furnishings from LINENS-N-THINGS! Redeem *Membership Rewards*® points for a $50 cerficate good toward cool new home fashions. Staying at home? Freshen up for fall with great new linens and other home accessories. You can also redeem points for a 9-piece Henckels knife set. LINENS-N-THINGS-That's a great idea! Visit **www.LNT.com** or call **1-800-LNT-8765 (568-8765)** for the store nearest you.

To redeem *Membership Rewards* points for a LINENS-N-THINGS certificate, call **1-800-AXP-EARN.**

(MR Message 8394)

$50 Cerficate: Limit 6 redemptions per *Membership Rewards* account per calendar year.

Earn Double *Membership Rewards*® Points at Mail Boxes Etc.®

MBE MAIL BOXES ETC.

From August 1 through October 31, 2002 you can earn Double *Membership Rewards*® points on every purchase at any of the 3,300 Mail Boxes Etc. locations accepting the American Express® Card. Mail Boxes Etc. provides real help for all your packing, shipping, copying and mailbox rental needs. Mail Boxes Etc. There's help in here. Real help.™

Earn double points at Mail Boxes Etc. Call **1-800-789-4MBE** for a location near you.

Bonus ID 5922.

To be eligible to earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of purchase and charge your purchase on an eligible, enrolled American Express Card. Bonus points will be credited to your account within 6-8 weeks.

Redeem *Membership Rewards* Points for Marriott Travel Certificates

Marriott HOTELS · RESORTS · SUITES

Redeem 10,000 points for $100 Bonus Bucks and stay two nights at a participating Marriott or Renaissance Hotel, Resort & Suite to get $100 off your total bill. Apply 15,000 points toward a Marriott Flex Award to enjoy 1 free weekend night at select Marriott International hotels. Or choose to redeem 30,000 points for Worldwide Flex Award, valid any night at over 2,000 Marriott or Renaissance Hotels, Resorts & Suites. For properties, call Marriott Reservations at **1-800-899-7235**, or visit **www.marriott.com/incentives.**

To redeem *Membership Rewards* points for Marriott Travel Certificates, call toll-free**1-800-AXP-EARN** or visit **www.american express.com/rewards.**

(MR Message 8118)

Celebrate Every Day with FTD.COM®

FTD.COM

You can celebrate any day with flowers when you redeem *Membership Rewards* points for certificates good at FTD.COM. Get a $50 certificate or One Dozen Roses and surprise a loved one, or redeem for 6 months of fresh flowers and keep on surprising them! FTD.COM has flower arrangements for every occasion, as well as a great selection of gifts for everyone in your life. Visit WWW.FTD.COM to browse their latest arrangements.

To redeem *Membership Rewards* points for a FTD.com certificate, call **1-800-AXP-EARN.**

(MR Message 9198)

CustomExtras™

Working Together To Make Your Card Purchases Easier

Wherever people go, they like to feel welcomed. The same is true for American Express® Cardmembers. They want to use their American Express Card at every Service Establishment they visit.

Have you ever tried to use your American Express Card at establishments that you know **accept the Card** when you're shopping, dining out or traveling, but have been prevented from doing so because the merchant refused to accept the Card or asked for a different form of payment?

If this has happened to you, we'd like to contact the merchant and address the issue as part of our ongoing commitment to excellent customer service to you and all American Express Cardmembers.

As a valued Cardmember, please take the time to provide us with the relevant facts about your particular situation. Log on to **https://americanexpress.com/cust_serv/forms/merchantsecure.asp** and complete the information form.

(CE 102664)

Complimentary $50 Pre-Paid Ball Card With Purchase

Practice makes perfect at the Golf Club at Chelsea Piers.

As an American Express® Cardmember, you can enjoy exclusive benefits at Chelsea Piers. Starting July 1 through December 31, 2002, purchase a $100 ball card with your American Express® Gold Card and receive a complimentary $50 ball card.

Offer does not apply with any additional promotional offer or any additional discounts. Offer valid through 12/31/02.

For more information, please call **212-336-6400** or visit either **www.americanexpress.com/premierevents** or **www.chelseapiers.com/amex.**

(CE 102657)

Pay Your Bills With The American Express® Card

Why write a check for routine expenses such as your home phone, wireless phone and internet service bills?

Simplify your life by automatically billing them to your American Express Card. Tell your service provider you would like your bills charged to your Card and American Express will pay them on-time, automatically each month.

Your charges will simply show up on your statement - just like any other purchase. And, you will still receive a bill from your provider for your review.

To find out more about this convenient, fee-free service, simply visit **www.americanexpress.com/automaticbill.**

(CE 102663)

Now Accepting the American Express® Card!

Hong Kong Grand Custom Clothes - Dress for success with that million dollar look. Custom made men's apparel every executive should wear. Visit us at **www.hongkonggrand.com.**

Poplar Springs, The INN Spa - A boutique luxury resort and spa. Located 50 miles from Washington DC. Call **540-788-4600** or visit us online at **www.poplarspringsinn.com.**

Transitel - Introducing SimpleService. Unlimited calling, no hidden fees, no contracts. Works from any phone to any phone. For details and to learn more visit **www.simpleservice.biz/amex.**

If you have suggestions of other places where you would like to see the Card accepted, please call the Customer Service number located at the top of your statement or the number on the back of your card.

(CE 102675)

You Could be Paying Too Much for Your Auto Insurance

AMERICAN EXPRESS® Property Casualty

The American Express® Property Casualty companies offer exceptional service and great rates on auto and home insurance. In fact, we beat our competitors' prices 56% of the time!* Plus, get great benefits like **free 24-hour roadside assistance with towing coverage, convenient payment options and the freedom to pick your own repair shop.** Service you'd expect. Savings you wouldn't.℠

*Price comparison data collected from respondents at time of contact. Statistics based on a countrywide average during 12-mo. period ending 3/31/02. Property Casualty insurance underwritten by AMEX Assurance Company or IDS Property Casualty Insurance Company, De Pere, WI. Discounts apply to certain coverages and vary by state. Insurance not available in all states.

Call **1-800-842-3344** and mention reference code **151** to receive your no-obligation quote!

Or, if you prefer, log onto **www.americanexpress.com/insuremyautohome** to request your quote.

(CE 102670)

Fee Free American Express® Travelers Cheques!

AMERICAN EXPRESS® Travelers Cheques

As an American Express Cardmember, you can purchase American Express Travelers Cheques and Cheques for Two® **fee free** at any participating American Express Travel Services location. They come backed by American Express, which gives you peace of mind by providing 24-hour, 7-day a week service support. They're as easy to use as cash, **they never expire,** and are **accepted worldwide.** Unlike cash, they can be replaced, virtually anywhere in the world, usually within 24 hours.

Not all services are available at all locations.

Don't forget to buy your fee free American Express Travelers Cheques before you leave!

To find your nearest American Express Travel Services location, call **1-888-AXP-0073.**

(CE 102690)

American Express® at London's Heathrow Airport

AMERICAN EXPRESS® Foreign Exchange

If you are traveling to London's Heathrow Airport, visit the American Express Foreign Exchange Services bureaux located in Terminals 3 and 4. You can rely on American Express for all your foreign currency needs. Purchase foreign currency, American Express Travelers Cheques, or pre-paid Global Phone Cards. While you're visiting, ask about our other services such as mobile phone rentals and MoneyGram®.

As an added incentive, we're offering Heathrow customers a **Same Rate Buy Back Guarantee.*** We'll buy back your unused currency commission free - at the same exchange rate as original purchase.

Visit us online at www.americanexpress.com/travel to find a listing of our worldwide offices or the location nearest you.

*Customers must pay a £2.50 charge at purchase to take advantage of the Same Rate Buy Back Guarantee.
(CE 10911)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
September 5, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	-40.62	40.62	**0.00**

Do Not Pay

* Indicates posting date.

Statement for your records.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON Card 3728-930531-76002		Amount $
August 21, 2002* GOODWILL ADJUSTMENT		-40.62
August 21, 2002* REBILLING OF OUR PREV. ISSUED CREDIT		40.62
Total of Card Activity	**New Charges** **Payments/Credits**	**40.62** **-40.62**

Continued on reverse ⇨

Payment Coupon

Account Number
3728-930531-76002

Do Not Pay

Total Amount Due
$0.00

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have. ☐

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4350

0000372893053176002 00000000000004062 05HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
July 1, 2002 - July 31, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
31,159

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	25,592
New points earned	+5,567
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=31,159

New Points Earned

07/01/02 - 07/31/02

	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	41	0	41
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-17006	5,526	0	5,526
Totals	5,567	0	5,567

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Redeem *Membership Rewards*® Points at Staples

STAPLES
store | catalog | online

At Staples® put your *Membership Rewards* points to work for your home, school or office. We offer the latest in technology, from handhelds to digital cameras, plus the essentials you can't do without - like all kinds of paper, a huge selection of ink and toner cartridges, plus pens, folders and more.

This back to school season and throughout the year, earn an A+ in savings! Stock up now at Staples.

Shop at over 1,000 Staples stores nationwide. To find the store nearest you, call **1-800-STAPLES**.

To shop by catalog, call **1-800-333-3330**, or online at **Staples.com®**.

(MR Message 0295)

Transfer Your *Membership Rewards*® Points to a Marriott Rewards Account

Are you enrolled in Marriott Rewards? Transfer 1,000 *Membership Rewards* points and get 1,000 Marriott Rewards points redeemable at Marriott Hotels, Resorts & Suites, Renaissance Hotels, Resorts & Suites, Courtyard by Marriott, Residence Inn, Fairfield Inn, Marriott Vacation Club, Marriott Conference Centers, TownePlace Suites and SpringHill Suites.

To enroll in Marriott Rewards or to learn more, call **1-800-249-0800**, or visit **www.marriottrewards.com.** After you enroll, be sure to call **1-800-AXP-EARN** to link your Marriott Rewards and *Membership Rewards* accounts.

To transfer *Membership Rewards* points to your Marriott Rewards account, call **1-800-AXP-EARN (1-800-297-3276)** or visit **www.americanexpress.com/rewards.**

(MR Message 8258)

Delta SkyMiles® for *Membership Rewards®* Points

Transfer points to Delta SkyMiles and redeem for great travel awards such as upgrades and free tickets. The points you transfer will be added to your existing SkyMiles balance, so transfer as few as 1,000 points, or as many as you need for your next travel award.

Call **1-800-AXP-EARN (1-800-297-3276)** to transfer your points today.

(MR Message 1211)

If you 're not already a SkyMiles member, simply enroll at delta.com or call 1-800-323-2323.

Go Back to School with Gap by Redeeming *Membership Rewards®* Points for Gap Giftcards

American Express® MEMBERSHIP REWARDS

Redeem 2,500 points for a $25.00 gift card or 5,000 points for $50.00 gift card. Use your gift card for your back to school shopping needs.

From jeans and pocket-T's to khakis and Big Oxford shirts, Gap has become the source for updated classics and the latest seasonal styles.

For more information call **1-800-AXP-EARN (1-800-297-3276)** or visit **www.gap.com** or **www.americanexpress.com/rewards.**

(MR Message 3018)

Best Western Gold Crown Club International® Points

Best Western GOLD CROWN CLUB INTERNATIONAL

Receive 125 Best Western Gold Crown Club International® points when you transfer 1000 *Membership Rewards®* points. Exchanging more points for less can help you earn rewards faster! Begin exchanging points for Award Certificates with as few as 625 Gold Crown Club International points. Find fun and excitement at Best Western with more than 4000 locations in 82 countries and territories. To enroll in Best Western's Gold Crown Club International, call **1-800-237-8483**, or visit **www.goldcrownclub.com.**

Complete one (1) qualified stay at Best Western before transferring points to Gold Crown Club International to redeem an award.

To transfer points, link your Gold Crown Club International account to *Membership Rewards,* and call **1-800-AXP-EARN (1-800-297-3276)** or visit **www.americanexpress.com/rewards.**

(MR Message 2249)

CustomExtras™

Charge for the Cure™

Join American Express® in the fight against breast cancer. From October 1 to October 31, 2002, American Express will donate up to $500,000 to the Susan G. Komen Breast Cancer Foundation based on $.01 per American Express Card purchase at participating merchants.

Terms and conditions apply. Charge for the Cure™ is a registered trademark of the Susan G. Komen Breast Cancer Foundation.

For more information, visit **www.americanexpress.com/cure**.

(CE 102769)

Plan to Retire Wiser, Richer, Sooner®

At American Express® Financial Advisors, we're here to help Cardmembers achieve their dreams for retirement. That's why we would like to send you our Retirement Kit - free with absolutely no obligation. The kit includes a 24-page guide loaded with advice on saving for and enjoying retirement and a slide rule Retirement Savings Calculator. Plus, expert tips on how to make the most of your retirement or even retire early!

American Express Financial Advisors Inc. Member NASD. American Express Company is separate from American Express Financial Advisors and is not a broker-dealer.

Call American Express Financial Advisors for your free Retirement Kit at **1-800-552-0109** and be ready to do exactly what you want when you retire.

(CE 102752)

Fly Virgin Atlantic to London, Take a Friend for $199*!

Use an American Express® Card to purchase a round-trip, full fare Upper Class® or Premium Economy℠ ticket on Virgin Atlantic and bring a companion for $199*. Fly Upper Class, Virgin's business class, and enjoy complimentary limo service and an ergonomic sleeper seat. With Premium Economy, enjoy a private cabin and bigger seat with up to 6" more legroom than Economy.

Tickets must be purchased by 12/15/02 and travel must commence between 9/01/02 and 12/31/02 and be completed by 1/31/03. *Does not include taxes. For full offer terms and conditions, visit **www.virgin.com/amexusa.** Cannot be combined with any other offer or special promotion. Limit one offer per purchase. The offer is provided only to Cardmembers who meet certain criteria, by responding you will disclose to the merchant that you meet these criteria.

For reservations, please call Virgin Atlantic at **1-877-747-0123** or contact your travel professional.

(CE 102767)

Now Accepting the American Express® Card!

Now you can use your American Express Card to join or renew your AARP membership! If you're 50 or older, log on to **www.aarp.org** today to discover all the benefits of AARP.

The Ginger Man - Formerly Greenwich Steakhouse. We are located at 64 Greenwich Avenue, Greenwich, CT. Call us at **203-861-6400** for reservations and directions.

Club ABC Tours - A premier travel club, offering value-filled global vacation packages and cruises for savvy travelers. Call us at **973-338-8687** or visit **www.clubabc.com.**

If there are other places where you would like to see the Card accepted, please call the Customer Service number that is located at the top of your statement or the number that is on the back of your card.

(CE 102734)

Valuable and Exclusive Savings For Golfers!

Want valuable and exclusive savings on all things golf-related? Join The T&L Golf Club today and enjoy a wide range of golf and travel benefits. Members get exclusive savings on customized golf vacations at world-class golf destinations around the world - from Scottsdale to Scotland! Members also save 10% off already discounted prices on top brands of golf equipment, apparel, and accessories such as Callaway, Titleist, and Nike, plus many more - for total savings of up to 60% off! Members can also book tee times online, get discounted greens fees, and save on instruction at Nike Golf Schools.

Explore all the valuable benefits that The T&L Golf Club has to offer - visit us at **www.tlgolfclub.com**. Join online now and get a **free** 3 Day/2 Night Hotel Certificate as your gift! A T&L Golf Club membership also makes a great gift! You may also call us at **1-888-403-9004**. (CE 102720)

FEE FREE American Express® Travelers Cheques!

American Express® Travelers Cheques are Fee Free for Cardmembers at participating American Express Travel Service locations. Traveling to Europe? Pick up Fee Free Euro Travelers Cheques before you leave, and your vacation can start the instant you land. They all come backed by American Express. We'll replace them 24/7. Plus, we will also help you replace your lost passport or major credit cards when you carry American Express Travelers Cheques*.

Not all services are available at all locations. *Terms and conditions apply.

Don't forget to buy your Fee Free American Express Travelers Cheques and Euro Travelers Cheques before you leave on your next trip! To find your nearest American Express Travel Service location, call **1-888-AXP-0085**.

(CE 102766)

40 Free Game Tokens at Chuck E. Cheese

(CE 102768)

Receive 40 free game tokens with any large one-topping pizza purchase when you pay for your meal with the American Express® Card.

Please present this page when placing your order. Valid only at participating locations.

American Express® at London's Heathrow Airport

If you are traveling to London's Heathrow Airport, visit the American Express Foreign Exchange Services bureaux located in Terminals 3 and 4. You can rely on American Express for all your foreign currency needs. Purchase foreign currency, American Express Travelers Cheques, or pre-paid Global Phone Cards. While you're visiting, ask about our other services such as mobile phone rentals and MoneyGram®.

As an added incentive, we're offering Heathrow customers a **Same Rate Buy Back Guarantee.*** We'll buy back your unused currency commission free - at the same exchange rate as original purchase.

Visit us online at www.americanexpress.com/travel to find a listing of our worldwide offices or the location nearest you.

*Customers must pay a £2.50 charge at purchase to take advantage of the Same Rate Buy Back Guarantee.
(CE 10911)

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
October 5, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	0.00	30.00	**30.00**

Please Pay By October 20, 2002

Your payment is due in full. Please pay by 10/20/02.
BEGINNING JULY, consumer checks you send us for payment may be processed electronically according to Federal Reserve Board guidelines. Checks will clear faster and banks will no longer return checks. Bank statements are valid as proof of payment, and copies of checks can be provided by our Customer Service team for up to seven (7) years.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON Card 3728-930531-76002		Amount $
September 27, 2002		30.00
BLOCKHEADS BURRITOS NEW YORK NY		
RESTAURANT-FOOD AND BEV		
FOOD/BEV	27.28	
TIP	2.72	
Reference: 500010023		
Total of Card Activity	**New Charges**	**30.00**
	Payments/Credits	**0.00**

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3728-930531-76002

Please Pay By:
October 20, 2002

Total Amount Due
$30.00

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

4356

000037289305317 6002 00000300000000 3000 05HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
August 1, 2002 - August 31, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
33,024

Points are available when charges are paid in full and all your accounts are in good standing.
Points do not have expiration dates.

Account Summary

Opening points balance	31,159
New points earned	+1,865
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=33,024

New Points Earned

08/01/02 - 08/31/02

	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
GOLD 3728-930531-71003	-41	0	-41
OPTIMA PLATINUM 3739-919371-81005	0	0	0
CORPORATE GOLD 3783-490172-17006	1,906	0	1,906
Totals	1,865	0	1,865

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

Introducing a New Banana Republic $100 Gift Card

BANANA REPUBLIC
BANANAREPUBLIC.COM

Now the Membership Rewards® program is offering their enrollees the ability to redeem 10,000 *Membership Rewards* points for a $100 Banana Republic Gift Card.
This Fall choose from tailored silhouettes in warm wool, sleek leather or soft, luxurious shearling. Whatever your personal style, you'll find the perfect coat to keep the chill out this season.

This holiday make it easier to shop by ordering your Banana Gift Card today. Visit any Banana Republic store, shop online at **BananaRepublic.com** or call **1-888-BRSTYLE**.

(MR Message 3113)

To redem points, visit **americanexpress.com/rewards**, or call **1-800-AXP-EARN (297-3276)**. The offer is provided only to Cardmembers who meet certain criteria by responding you will disclose to the merchant you meet these criteria.

NEW *Membership Rewards*® Partner: Dollar Rent A Car

DOLLAR RENT A CAR

The *Membership Rewards* program welcomes a new partner: Dollar Rent A Car. You can now redeem your *Membership Rewards* points for Dollar Rent A Car Certificates. Choose to redeem for a $50, $75, $100, $200, or $300 certificate. Dollar Rent A Car offers a variety of rental vehicles from economy to full-size SUVs, including convertibles and minivans. Dollar has the rental car to fit your needs. To make reservations, call **1-800-800-4000** and mention Promo Code **AMXRW**.

Other terms and conditions may apply. Consult your Dollar representative.

To learn more or to redeem your points, visit **www.americanexpress.com/rewards** or call **1-800-AXP-EARN** (297-3276).

(MR Message ID 9001)

BONUS POINTS

Fly the US Airways Shuttle and Earn TRIPLE *Membership Rewards*® points

Earn TRIPLE *Membership Rewards* points for every ticket you purchase with your American Express® Card and then fly on US Airways Shuttle between Boston, New York LaGuardia, and Reagan Washington National from October 1 - December 31, 2002. To participate, register your Dividend Miles account prior to purchasing your ticket.

The offer is provided only to Cardmembers who meet certain criteria by responding you will disclose to the merchant you meet these criteria.

For terms and conditions or to register, visit **http://www.usairways.com/dividendmiles/4750.htm** or register by calling **1-800-872-4738** and entering bonus request number 4750.

(Bonus ID 1304)

American Express® MEMBERSHIP REWARDS

Redeem *Membership Rewards*® Points for a Westfield Shoppingtowns Gift Card!

Now you can redeem points for a certificate good for Westfield Shoppingtowns Gift Cards in denominations of $25, $50, and $100 - the perfect gift for someone who has everything (even yourself!). Discover a world of service and style with Westfield Shoppingtowns nationwide. Visit **www.westfield.com/locatecentres/us** for the location nearest you.

Gift Cards may not be reloaded using Certificates. No cash back on unused portion of offer value.

To redeem *Membership Rewards* points for a Westfield Shoppingtowns certificate, call **1-800-AXP-EARN**, or visit **www.americanexpress.com/rewards**.

(MR Message 1364)

Thrifty Car Rental

NEW *Membership Rewards*® Partner: Thrifty Car Rental

The *Membership Rewards* program welcomes a new partner: Thrifty Car Rental. You can now redeem *Membership Rewards* points for Thrifty Car Rental Certificates. Select from among five different amounts: $50, $75, $100, $200, and $300. Thrifty Car Rental operates in more than 525 locations throughout the U.S. and Puerto Rico,and features cars from the DaimlerChrysler Motors Corporation. Whatever your rental need, Thrifty has a wide variety of cars to choose from.

To make advance reservations, call **1-800-THRIFTY** and mention Promotion Code **AXMR**. Terms and conditions may apply. Consult your Thrifty representative.

To learn more or to redeem points, visit **www.americanexpress.com/rewards** or call **1-800-AXP- EARN (297-3276)**. To make advance reservations, call **1-800-THRIFTY** and mention Promotion Code **AXMR**. (MR Message 1283)

Delta

Earn 15% bonus Delta SkyMiles

Enroll now to get a 15% mileage bonus between October 15 and November 30, 2002. Just visit **www.americanexpress.com/skymilesbonusoffer** to sign up for the promotion. Then call **1-800-AXP-EARN** to transfer points from your *Membership Rewards*® account to Delta SkyMiles for easy upgrades and free tickets.

The 15% bonus will be applied to number of SkyMiles deposited into your SkyMiles account and will appear on your statement 6-8 weeks after November 30, 2002. If you are not a SkyMiles member, you can easily enroll at **delta.com** or by calling **1-800-221-1212**.

Enroll at **www.americanexpress.com/skymilesbonusoffer** then call **1-800-AXP-EARN (1-800-297-3276)** to transfer your points today.

(MR Message 4029)

LendingTree®

Buy or Sell your home through Lending Tree and earn *Membership Rewards*® points!

Need a terrific local Realtor? Let Lending Tree help you find the perfect local real estate agent and earn 2,000 points for every $10,000 of your home's purchase or sales price. Buy and sell through the program and earn points for both transactions!

For example, earn 40,000 points for a home price of $200,000 or 70,000 points for a home price of $350,000.

To be eligible to earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of real estate closure. Bonus points will be credited to your account within 8-10 weeks from point of closure.

It's easy! Visit **www.lendingtree.com/amex** to get started with a great real estate agent.

LendingTree terms and conditions apply. Visit **www.lendingtree.com/amex** for details. (Bonus ID 4605)

CustomExtras™

Upgrade Now to the New Preferred Rewards Gold Card®

Introducing the American Express® Preferred Rewards Gold Card - a new way you can earn double *Membership Rewards®* points every time you use the Card for everyday purchases.
With this rewarding new Card, you can earn two points instead of one for virtually every eligible dollar you spend at supermarkets, gas stations, home improvement stores, drugstores, the U.S. Postal Service, or to pay your wireless phone bill. Our collection of rewards remains as rich as ever - 20 airlines, 6 national hotel chains, 50 luxury cruises and spa retreats, and selections from over 50 of the finest names in shopping and entertainment. As always, you can continue to transfer points into participating frequent flyer programs or the frequent guest programs of several major hotels.
With the Preferred Rewards Gold Card, you'll continue to enjoy all your current benefits, plus an array of new and enhanced features including:
- **Gold Card Events** which provides access to sought-after tickets to concerts, shows, sporting events, and more.
- **Free Shipping and Handling** on select online and catalog purchases.
- **Global Assist® Hotline** offers free medical, legal, financial, travel, and other emergency assistance 24/7 whenever you travel over 100 miles from home.

For an annual fee of $130, you can reward yourself with all the incredible rewards and great customer service the new Preferred Rewards Gold Card provides. Restrictions apply to the benefits mentioned above. Please contact us for more information.

To apply or learn more call **1-866-280-0565** with RSVP code **G44GD00682** or visit **www.americanexpress.com/thenewpreferredrewardsgoldcard.**

(CE 102789)

Legal Advice at Your Fingertips for Pennies a Day!

You don't need a crisis to need a lawyer. You could be buying a home. You could have trouble getting work done on your new car (even though it's under warranty). You could simply need a will. Legal Questions come up every day of your life.

Do you have access to affordable legal advice? Become a member of the Legal Services Plan provided by Signature Agency, part of the GE Financial Family of companies. With the Legal Services Plan, you can have letters and phone calls made on your behalf, receive legal consultations by phone, draft and update a single legal binding will whenever you wish at no cost, have face-to-face meetings with your attorney on new legal matters and get free professional review of legal documents and contracts up to six pages. Also, take advantage of six fixed-fee benefits, including non-commercial real estate closings, name changes and a simple will with minor's trust.

All matters that are not free or at a fixed-fee are at a maximum fee of only $70 per hour.

This promotional offer is not available in the following states: AL, FL, IN, MA, MN, MO, MS, MT, ND, NM, NV, OR, RI, TX, VT, WI and WY. In NY, members and spouses are each entitled to one free will and annual updates of that will. AR, NE and VA residents are charged $15.00 for these services. Legal Services Plan, presented by American Express®, is a service of Signature Agency, Inc.

Protect your family. To learn more and to enroll in the Legal Services Plan, presented by American Express, call toll-free **1-866-256-3656.**

(CE 102841)

Enjoy Free Shipping with Your Gold Card

Shop at home with your American Express® Gold Card at any of our participating merchants, make a purchase of $50 or more, and the shipping and handling is on us. It's a year-round benefit for Gold Card members - and the perfect gift to yourself. There is no limit to the number of times you can take advantage of this benefit.

Only for purchases made with American Express Gold Card. This offer applies to standard shipping and handling charges for catalog and Internet orders only and does not cover rush delivery charges. This offer applies to one shipment per order and is valid only in the continental United States. Partners and offer codes are subject to change.

Just visit **www.americanexpress.com/fsh** for a complete list of participating merchants offering free shipping and handling to Gold Card members.

(CE 102847)

Use the Card to Get Fast Food!

(CE 102782)

Sit down, take out, drive thru, or order in. You can use the Card to get everything from sandwiches, pizza, and burgers to coffee and donuts. It's a convenient way to pick up a quick meal. No more stopping at cash machines or fumbling through your pocket for change. Just use your Card at your favorite quick service restaurants!

Now Accepting the American Express® Card!

If there are other places where you would like to see the Card accepted, please call the Customer Service number that is located at the top of your statement or the number that is on the back of your card.

(CE 102804)

Matrix Direct Insurance Services - Save on Term Life Insurance. Call Matrix Direct today for your free quote at **1-888-775-7063** or visit us on the Web at **www.matrixdirect.com.**

Orkin Pest Control - Now accepting the American Express Card. Bugs don't stand a chance. For tough pest problems call the man - The Orkin man. **1-800-800-ORKIN**

Jembro Stores - Huge savings on everything, from footwear to furniture. Everybody loves a great deal! Please visit us online at **www.jembro.com** for our 13 locations.

Charge for the Cure™

For more information, visit **www.americanexpress.com/cure.**

(CE 102924)

Join American Express® in the fight against breast cancer. From October 1 to October 31, 2002, American Express will donate up to $500,000 to the Susan G. Komen Breast Cancer Foundation based on $0.01 per American Express Card transaction at participating merchants.

Terms and Conditions apply. Donations are not tax deductible for Cardmembers. Charge for the Cure™ is a registered trademark of the Susan G. Komen Breast Cancer Foundation.

Get Up to $150 Credit from American Express Travel!

For details call **1-800-AXP-8206** or go to **americanexpress.com/cruiseprogram.** Mention code **B436:0003.**

(CE 102783)

Get up to $150 credit when American Express Travel plans your vacation.* American Express invites you to experience cruising and receive special savings with your Cardmember Annual Travel Benefit. Simply charge your family or traveling party's cruise of $2,000 or more on your Card and if you qualify, you'll receive a $100 credit. If the cruise is $2,500 or more, select Cardmembers will receive a $150 credit.

*A qualifying vacation is a purchase offered by a cruise operator through a participating American Express Travel Services U.S. location, valued at $2000 or more per booking for a $100 credit or, only for Gold, Platinum Card® and Centurion® Card members, $2500 or more for $150 credit. Does not include independent air, hotel or car rental reservations. Available once per Card account per year. Terms and conditions apply.

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
December 5, 2002

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
0.00	0.00	503.21	**503.21**

Please Pay Upon Receipt

Your communication is acknowledged. Do not pay disputed amount until resolved.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON Card 3728-930531-76002		Amount $
November 3, 2002		301.30
HOMEFRONT TRUE VALUENEW YORK NY HDW TOOLS Reference: 91364552		
November 4, 2002		201.91
DATAVISION NEW YORK NY COMPUTER/SOFTWARE/ACC Reference: 95662464		
Total of Card Activity	**New Charges**	**503.21**
	Payments/Credits	**0.00**

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3728-930531-76002

Please Pay Upon Receipt

Total Amount Due
$503.21

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have. ☐

4362

DDDD37289305317 6002 0000503210000503 21 05HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express®

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
October 1, 2002 - October 31, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
39,878

Points are available when charges are paid in full and all your accounts are in good standing.

Account Summary

Opening points balance	34,590
New points earned	+5,288
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=39,878

New Points Earned

10/01/02 - 10/31/02	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	30	0	30
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-17006	5,248	10 Supermarkt&Gas Jun-Jul02 2x 7726	5,258
Totals	5,278	10	**5,288**

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Continued on reverse

Earn More! New ways to earn points.

Point Forfeiture Policy

American Express® MEMBERSHIP REWARDS

To get the most from the *Membership Rewards*® program, we must receive your payment within one month of the closing date on your billing statement. Paying on time keeps your Card account in good standing - and ensures you'll continue to earn points you can redeem for valuable rewards. As stated in the *Membership Rewards* program terms and conditions, if your account is not in good standing, you may forfeit *Membership Rewards* points.

Please visit **american express.com/rewards** or call **1-800-AXP-EARN (297-3276)** for more information or to reinstate points.

(MR Message 7005)

Points forfeited if we receive your payment late are those associated with total eligible charges and Every Day Spend points for the month past due. Forfeited points can be reinstated for a $15 fee for each month of points reinstated per Card account, once a Card account is restored to good standing.

Toys "R" Us joins the *Membership Rewards*® program!

TOYS "R" US

Holidays...Birthdays...Special Occasions...There are so many celebrations in the life of a child and now finding the perfect gift for each one is simple, because now you can redeem *Membership Rewards* points for "R"US gift cards. "R"US Gift Cards are pre-loaded electronic gift cards that can be redeemed at any Toys"R"Us, Babies"R"Us, or Kids R Us store in the United States, Puerto Rico or Canada. For store locations, visit **Toysrusinc.com** or call **1-800-TOYSRUS.**

To redeem *Membership Rewards* points for an "R"US Gift Card, visit **www.americanexpress.com/rewards,** or call **1-800-AXP-EARN (297-3276)** .

(MR Message 2059)

Use Points for Gifts at ShopAmex This Holiday!

ShopAmex

Visit ShopAmex.com and shop for everyone on your holiday gift list. See the latest in Sony DVD players, Canon Powershot digital cameras, and flat panel televisions. Check out the home theater from Bose and video games from Playstation and Xbox. Make the holidays sparkle with gifts of diamond and gold jewelry, and watches from brands like Tag Heuer. Shop your favorite retailers including Crutchfield, GameStop, Good Guys, Hammacher Schlemmer and Saks Fifth Avenue.

Log onto **www.american express.com/shopping** to start redeeming points.

(MR Message 2065)

This Holiday Season Give the Ultimate Gift

American Express® MEMBERSHIP REWARDS

Give this season by redeeming *Membership Rewards*® points for donations to charities. Charities that participate are: The Aids Quilt, Habitat for Humanity, March of Dimes, Muscular Dystrophy Association, National Multiple Sclerosis, Rebuilding Together, Ronald McDonald House, Save The Children, Special Olympics, Tiger Woods Foundation, Unicef, American Red Cross, The Salvation Army, The Shoah Foundation, Make-A-Wish Foundation and Susan Komen Foundation.

For every 1000 points, $5 will be contributed to the organization you select.

You can redeem your points by calling **1-800-AXP-EARN** or redeem online at **www.americanexpress.com/rewards.**

(MR Message 6462)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria

CustomExtras™

American Express® Presents Destination At A Glance!

Getting ready to go away? Before you go, be sure you visit American Express Destination at a Glance at **www.americanexpress.com/destination.**

Destination At A Glance

You'll find great American Express offers at restaurants, hotels, retail stores and more, in cities and destinations all over America. You'll even find valuable local information, such as helpful articles, calendars of events, and driving directions.

Be sure to bookmark the site and visit back often: new destinations and offers are added year-round!

So before you hit the road, hit **www.americanexpress.com/destination** for great American Express offers.

(CE 102985)

The Ideal Holiday Gift for Him!

American Express Publishing

Dressing the Man is the only book a man needs to master dressing well. Written by Alan Flusser, best-selling author, award-winning men's clothing designer and considered the most knowledgeable authority on the subject, *Dressing The Man - Mastering the Art of Permanent Fashion* is a magnificently illustrated, user-friendly guide containing all a man really needs to know to dress with effortless style. Destined to be a classic, this 300 page book is the perfect gift, a magnificent coffee-table collectors item, and an invaluable aid to help any man dress better. *Dressing the Man* is regularly priced at $49.95, but you will enjoy a special rate of 10% off the cover price when you use the American Express® Card.

Order *Dressing the Man* at the special rate of 10% off the cover price by calling **1-800-382-3228 x9104.**

(CE 102995)

Free Tax Law Summary Guide

American Express Financial Advisors

American Express Financial Advisors would like to send you a guide that will help you understand how the new tax provisions may make many of your financial goals easier to reach today and in the future. The booklet explains all of the tax law's key benefits including, how your tax rate could fall in the coming years. How phase-out of the estate tax may allow you to pass on more of your wealth to your heirs. How higher retirement plan contributions limits may help you catch up on your nest egg or even retire sooner.

American Express Financial Advisors. Member NASD. American Express Company is separate from American Express Financial Advisors Inc. and is not a broker-dealer.

Start enjoying the rewards of tax relief, call for your free guide today, **1-866-267-4360.**

(CE 102970)

Peace of Mind - Travel with Automatic Flight Insurance

American Express Travel Services

Get exceptional coverage and peace of mind with Automatic Flight Insurance. Enroll today in Automatic Flight Insurance, and enjoy the added peace of mind that comes with up to $1,500,000 in coverage every time you fly. You only pay a premium when you use your enrolled American Express® Card to purchase a Scheduled Airline Ticket.

This exceptional plan even covers you on the ground, while traveling directly to or from the airport in a land common carrier conveyance (e.g., taxi, bus, etc.) to board or leave a covered flight.

To enroll or find out more information, please call **1-800-858-5947 ext 511.**

(CE 102996)

Underwritten by AMEX Assurance Company, Green Bay, WI. Coverage is subject to the terms, conditions and exclusions of Policy AX0950 (Policy AX0910 in NY).

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

Offer Zone from American Express

How can you search for great offers all over the Internet more easily? By letting American Express and Offer Zone bring them to you. Looking for a great deal on a special shopping item? Maybe it's the perfect gift you're after. Where do you begin? Online with American Express at **americanexpress.com/offerzone** your one-stop online resource for great savings and great Cardmember offers from top retailers and manufacturers.

Visit the Offer Zone at **americanexpress.com/offerzone** today. It's a quick and easy way to start saving and it's only from American Express.

(CE 103013)

Another Level of Service is Ready and Waiting

Access your Card account online now at **www.americanexpress.com/mycardaccount**. Review your most recent charges and payments - it's the best way to get instant assurance that your account is up to date. Log on to the Web site now and try it out. It's a great habit to get into. You've got nothing to lose. It's simply another service option for even more control.

This service is for you: log on to **www.americanexpress.com/mycardaccount**, and you can verify that your most recent charges and payments are up to date.

(CE 102979)

Now Accepting the American Express® Card!

Priority One Support - Get solutions for all of your PC needs! One stop source for hardware, peripherals, desktop applications, Lan and more. Call us today at **1-888-999-9196**!

U S Tender - Welcomes the American Express Card! Bid for brand name products and services through the ease of catalogue shopping. Call **201-367-9000** or visit **www.ustender.**

Nino's America's Kitchen - Family owned and renowned for service to America's heroes after the 9/11 attacks. A sanctuary for NYC's Finest and Bravest. 431 Canal St. **212-431-5625**

If there are other places where you would like to see the Card accepted, please call the Customer Service number that is located at the top of your statement or the number that is on the back of your card.

(CE 102925)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
January 5, 2003

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
503.21	-503.21	50.00	**50.00**

Please Pay By January 20, 2003

* Indicates posting date.

Your payment is due in full. Please pay by 01/20/03.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON Card 3728-930531-76002	Amount $
December 28, 2002* PAYMENT RECEIVED - THANK YOU	-503.21
January 1, 2003* MEM RWDS ANNUAL PROGRAM FEE GOODS AND SERVICES	40.00
January 1, 2003* MEM RWDS SMALL BUSINESS LINKAGE FEE GOODS AND SERVICES	10.00
Total of Card Activity — New Charges	50.00
Payments/Credits	-503.21

Continued on reverse ⇨

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3728-930531-76002

Please Pay By:
January 20, 2003

Total Amount Due
$50.00

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have. ☐

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:
AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4368

0000372893053176002 00000500000005000 05HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards®
Monthly Statement and Program News

American Express®

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN
(297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
November 1, 2002 - November 30, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
41,667

Points are available when charges are paid in full and all your accounts are in good standing.

Account Summary

Opening points balance	39,878
New points earned	+1,789
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=41,667

New Points Earned

11/01/02 - 11/30/02	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-17006	1,772	17 Supermarkt&Gas Jun-Jul02 2x 7726	1,789
Totals	1,772	17	1,789

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Continued on reverse

Earn More! New ways to earn points.

American Skiing Company is a New Partner

American Skiing Company
Live in the outside.

The *Membership Rewards*® program is proud to announce its newest ski partner, American Skiing Company! Now redeem *Membership Rewards* points for adult lift tickets, private ski/snowboard clinics and ski/snowboard rentals, all for you to enjoy this winter season. All Rewards are valid at your favorite mountains - Attitash Bear Peak in New Hampshire, Sunday River and Sugarloaf/USA in Maine, Killington and Mount Snow in Vermont, The Canyons in Utah, and Steamboat in Colorado.

For more information visit **www.americanexpress.com/rewards** or call **1-800-AXP-EARN (297-3276)**.

(MR Message 385)

Restaurant Associates Gift Certificates

American Express® MEMBERSHIP REWARDS

Redeem *Membership Rewards*® points for gift certificates to one of Restaurant Associates' unique restaurants. This New Year you can redeem points for a $50, $100, or $200 Gift Certificate good towards the following New York restaurants: The Sea Grill, Nick & Stef's Steakhouse, Rock Center Café, Café Centro, Brasserie 8 1/2, Tropica Bar & Seafood House and the Brasserie.

To redeem for certificates log onto **www.american express.com/rewards**. For more information about the participating restaurants, please visit **www.restaurant associates.com**.

(MR Message 5230)

Looking For a Birthday Gift Every Child Will Love?

TOYS"R"US

Toys"R"Us gift cards make the perfect birthday gift for any child-even your child's friends. And with so many children's birthday parties in the coming year, a Toys"R"Us gift card takes the worry and hassle out of finding a present you know they'll love. So don't sweat it! Redeemable for everything from dolls and bikes to video games and action figures at over 1,000 Toys"R"Us, KidsRUs, and Babies"R"Us stores nationwide, a Toys"R"Us gift card is always just what they're looking for.

Stock up now! Now you can redeem points for Toys"R"Us Gift Cards! Visit **www.american express.com/rewards** or call **1-800-AXP-EARN**. For a store near you call **1-800-TOYSRUS**!

(MR Message 9077)

New for 2003! Build Your Point Balance Faster!

BONUS POINTS
MEMBERSHIP REWARDS

Now you can earn bonus points all year, whenever you shop at FTD.COM, Sharperimage.com and USA TODAY. Earn 10x points at **www.ftd.com/amexpromo**. Earn 5x points at **www.sharperimage.com/amexbonus**. Earn 3x points and save 24% off basic subscription rates at **www.subscribe usatoday.com/triplebonus**. Watch your balance grow with bonus points each time you shop, all year long!

Visit **www.american express.com/rewards** and see New Ways to Earn Points for these and other bonus point offers.

(Bonus ID 5435)

To earn bonus points you must be enrolled in the *Membership Rewards* program at the time of purchase and charge your purchase to an eligible, enrolled American Express Card. Bonus points will be credited to your account within 10-12 weeks. Offers valid through 12/31/03.

Earn 10X points at FTD.COM® this Valentine's Day

FTD.COM

Find the perfect way to show how much you care this Valentine's Day than with beautiful flowers and gifts from FTD.COM.Shop at **www.ftd.com/amexpromo** and earn 10x *Membership Rewards*® points for every dollar you charge. Choose from hundreds of exclusively designed FTD® bouquets, gourmet gift baskets, adorable teddy bears and other fine gifts.

Shop at **www.ftd.com/ amexpromo** and earn 10x points from FTD.COM!

(Bonus ID 1675)

Offer ends 12/31/03. Cannot be combined with other offers or special promotion. To earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of purchase and charge your purchase to an eligible, enrolled American Express Card. Bonus points are credited to your account within 10-12 weeks. Bonus ID 1675.

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

CustomExtras™

Pay Over Time and Earn *Membership Rewards*® Bonus Points

Take advantage of a financial tool that will make your Card even more useful to you -- the power to pay over time. Plus earn 1,250 *Membership Rewards* bonus points just for activating this feature. To learn more and enroll, call **1-800-970-8884** Monday-Friday, 6am-11pm CST, Saturday, 10am-11pm CST.
(CE 103049)

BONUS POINTS MEMBERSHIP REWARDS

Extended Payment Option
Sign & Travel®

Did you know that you can choose to extend payment on all your travel-related expenses and eligible purchases of $200 or more? By activating the flexible payment feature of your American Express® Card, you will gain the option to pay the minimum amount due for these charges, the entire balance, or any amount in between. This added flexibility can give you more freedom to purchase the things that are important to you, and greater control over how you pay for them. Whether you choose to pay in full or over time, you can continue to earn ***Membership Rewards*** points as usual, as long as the Card you use is enrolled in the ***Membership Rewards*** program -- plus you'll receive 1,250 ***Membership Rewards*** bonus points just for activating this feature. It's easy (and free) to enroll. And as long as you continue to pay your balance in full, when it is due, you will incur no finance charges. So to enjoy additional payment flexibility - and 1,250 ***Membership Rewards*** bonus points -- enroll by March 31, 2003.

This offer remains valid as long as you are a Cardmember in good standing and there has not been a material change to your credit worthiness. To be eligible to earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of your enrollment in this feature. Limit one bonus per *Membership Rewards* account. Bonus points will be credited to your account within 6-8 weeks. Bonus ID 4321.

Important Information

(CE 103082)

AMERICAN EXPRESS®

Beginning with the January billing cycle, if the only transaction on your account during a billing cycle is a payment that reduces your previous balance to zero, you will not receive a billing statement in the following month. You may continue to view all transactions online at **www.americanexpress.com.**

Legal Advice at Your Fingertips for Pennies a Day!

Protect Your Family. To learn more and to enroll in the Legal Services Plan, presented by American Express, call toll-free **1-800-616-9320.**

(CE 103070)

AMERICAN EXPRESS®

You don't need a crisis to need a lawyer. You could be buying a home. You could have trouble getting work done on your new car (even though it's under warranty). You could simply need a will. Legal questions come up every day of your life.

Do you have access to affordable legal advice? Become a member of the Legal Services Plan provided by Signature Agency, part of the GE Financial family of companies for only $9.99 a month. With the Legal Services Plan, you can have letters and phone calls made on your behalf, receive legal consultations by phone, drafting and updating of a simple, legally binding will (nominal fee in AR, NE, VA), have face-to-face meetings with your attorney on new legal matters and get professional review of legal documents and contracts up to six pages. Also, included in your $9.99 monthly fee are six fixed fee benefits, including non-commercial real estate closings, name changes and a simple will with minor's trust.

Your Plan Attorney will charge a maximum fee of only $70 per hour for all matters that are not free or at a fixed fee.

This promotional offer is not available in the following states: AL, FL, IN, MA, MN, MO, MS, MT, ND, NM, NV, OR, RI, TX, VT, WI and WY. Additional terms, conditions & restrictions apply & vary by state. Call for complete details. Legal Services Plan, presented by American Express, is a service of Signature Agency, Inc.

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

We'll Plan Your Vacation and Pay You When You Take It

Let American Express® Travel do all the work planning your vacation.* And if you qualify, you'll get the credit - as much as $150. Make plans now for your 2003 vacation and take advantage of your Cardmember Annual Travel Benefit.

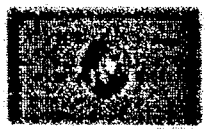
American Express Travel Services

*A Qualifying Vacation is a purchase offered by a cruise or vacation package operator through a participating American Express Travel Services U.S. location valued at $2000 or more per booking for $100 credit or, only for Gold, Platinum Card® and Centurion® charge Card members, $2500 or more for $150 credit. Does not include independent air, hotel or car rental reservations. Available once per Card account per year. May only redeem one per booking. Terms and conditions apply.

To plan your 2003 vacation and for details on your Cardmember Annual Travel Benefit, call American Express Travel toll-free at **1-866-AXP-6801**.

(CE 103089)

Earn Great Rewards. Fast.



With the new American Express® Preferred Rewards Gold Card you can earn double *Membership Rewards*® points on the things you buy the most, like groceries, gas and more.
Our collection of rewards remains as rich as ever. You can choose from 20 airlines, hundreds of hotels, and selections from over 50 of the finest names in shopping and entertainment.
Terms and Conditions for the *Membership Rewards* program apply. Visit **americanexpress.com/rewards** for full program Terms and Conditions. Rewards partners and available rewards are subject to change. Double points offer applies at qualifying stand-alone supermarkets, drugstores, gas stations, home improvement stores, the U.S. Postal Service, and for payments for your wireless phone bill. Not valid in the departments of superstores or warehouse clubs.

To apply or learn more call **1-866-280-0565** with RSVP code **A000000690** or visit **www.americanexpress.com/thenewpreferredrewardsgoldcard**.

(CE 103059)

Plan to *Retire Wiser, Richer, Sooner*®

At American Express Financial Advisors, we're here to help Cardmembers achieve their dreams for retirement. That's why we would like to send you our Retirement Kit - free with absolutely no obligation. The kit includes a 24-page guide loaded with advice on saving for and enjoying retirement and a slide rule Retirement Savings Calculator. Plus, expert tips on how to make the most of your retirement or even retire early!

American Express Financial Advisors Inc. Member NASD. American Express Company is separate from American Express Financial Advisors and is not a broker-dealer.

Call American Express Financial Advisors for your free Retirement Kit at **1-800-552-0109** and be ready to do exactly what you want when you retire.

(CE 103045)

Get Exclusive Savings and Programs at Ticketmaster

ticketmaster

Now when you go to **ticketmaster.com/amex** to purchase tickets to concerts and shows across the country and preferred seating with Gold Card Events, you have access to great Cardmember offers and benefits. Offers are updated continuously, so there is always an easy way to save. Already on **ticketmaster.com**? An American Express icon in the upper right hand corner of the screen takes you to exclusive Cardmember offers, promotions, Gold Card Events tickets and even the ability to use *Membership Rewards*® points to pay for your tickets!

Bookmark **ticketmaster.com/amex** to view savings and Cardmember benefits on ticket purchases and other Gold Card Events and at **ticketmaster.com**.

(CE 103095)

FEE FREE American Express® Travelers Cheques!

American Express Travelers Cheques

As an American Express Cardmember you can purchase FEE FREE* American Express Travelers Cheques and Cheques for Two® at participating American Express Travel Service locations. Behind every Travelers Cheque is someone who can help in a travel emergency, 24/7 - from replacing lost or stolen Cheques, to assistance with replacing lost credit cards and passports**. Travel with peace of mind.
*Not all services available at all locations. Subject to local laws and cash availability. **Proof of Travelers Cheque purchase may be required. Credit Card Replacement Assistance is for major bank issued credit cards only. Fees for passport/credit card replacement are the sole responsibility of the customer. For complete terms call **1-800-221-7282**.

Buy your Fee Free American Express Travelers Cheques before you leave!!

To find your nearest American Express Travel Services location, call **1-866-AXP-2482**.

(CE 103093)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
February 4, 2003

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
50.00	0.00	0.00	**50.00**

Please Pay Immediately

Your account is 30 days past due. Payment must be received by 02/18/03 to avoid a delinquency charge.

Your account renews next month. For additional information, please refer to the Charge Card and Statement Information section which can be found on page 2. Thank You.

Please refer to page 2 for important information regarding your account

		Amount $
Total of Card Activity	**New Charges**	**0.00**
	Payments/Credits	**0.00**

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3728-930531-76002

Please Pay Immediately

Total Amount Due
$50.00

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

4374

0000372893053176002 00000500000000000 04HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express®
MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
December 1, 2002 - December 31, 2002
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
43,671

Points are available when charges are paid in full and all your accounts are in good standing.

Account Summary

Opening points balance	41,667
New points earned	+2,004
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=43,671

New Points Earned

12/01/02 - 12/31/02

	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	503	0	503
Optima Platinum 3739-919371-81005	0	0	0
Corporate Gold 3783-490172-17006	1,452	49 OPEN 2x Business Points 8273	1,501
Totals	1,955	49	**2,004**

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Continued on reverse

Earn More! New ways to earn points.

Earn 5,000 Bonus Points on an Alaskan Vacation!

NCL NORWEGIAN CRUISE LINE FREESTYLE CRUISING

Earn 5,000 *Membership Rewards®* bonus points per cabin when you book a great one-week cruise vacation to Alaska plus enjoy some of the best prices Norwegian Cruise Lines has to offer. Sail aboard the Norwegian Sky from only $899 per person in a balcony stateroom and enjoy your choice of top sail dates: 5/31, 6/7, 6/14 or 6/21/03. Call Online Vacation Center at **1-800-780-9002** and ask for offer **NCL601.**

To earn bonus points you must be enrolled in the Membership Rewards program at the time of purchase and charge your purchase to an eligible, enrolled American Express® Card. Online Vacation Center is registered as a Seller of Travel in FL(st-32947) and CA(cst-2064227-20). Reg. as a seller of travel in CA does not constitute the states approval. Ships Registry: Bahamas.

Full payment is required at booking. Price is double occupancy, excludes port charges($140), taxes($44) and administrative fee($99).

(MR Message 9120)

New! The Capital® Grille Certificates

THE CAPITAL® GRILLE

Now you can redeem points for $100 and $250 gift certificates good towards The Capital Grille. The Capital Grille offers an atmosphere of power dining, relaxed elegance and style. Nationally acclaimed for dry-aging steaks on the premises, The Capital Grille serves classic steakhouse offerings, such as chops, large North Atlantic lobsters and fresh seafood. The restaurant features an award-winning wine list, professional, gracious service and premier private dining.

Let the Masters of Steak provide the perfect dining experience.

To find one of the 15 locations near you, visit **www.thecapitalgrille.com.**

(MR Message 9427)

Discover our newest *Membership Rewards®* partner!

Smith & Hawken

Shop at Smith & Hawken to find Heirloom Tools™ for gardening, premium teak furniture, beautiful plants and containers, garden structures and ornaments, garden-inspired gifts, and a wealth of other products of uncompromising quality. For store locations or to request a catalog, call **1-888-883-3725.** Or visit us at **Smithand Hawken.com.**

To redeem points for a $50, $100 or $200 Smith & Hawken Gift Card, go to **www.americanexpress.com/rewards** or call **1-800-AXP-EARN.**

(MR Message 0359)

Earn 2,000 Points on a Starwood Golf Vacation

STARWOOD PREFERRED GUEST

Starting at $276 per night for two nights and two rounds, enjoy a Starwood Golf Vacation at any of over 40 exciting destinations with access to 250 golf courses. Earn 2000 bonus points when you pay with your American Express Card through 6/30/03. Call the Starwood Golf Vacations Concierge - **1-866-4-GOLFSW** - to reserve hotel, airfare, car rental and tee times. Rates vary from $276 to $1120 per night.

To earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of stay and charge your stay to an eligible, enrolled American Express® Card. Bonus points will be credited to your account within 10-12 weeks. Bonus ID 6047.

Call **1-866-4-GOLFSW** and book your Starwood Golf Vacation today or visit **www.starwood.com/amexgolf.**

(Bonus ID 6047)

Morton's of Chicago, The Steakhouse Certificates

MORTON'S THE STEAKHOUSE

Morton's always makes dining a night to remember, tempting steak lovers with hearty portions of USDA prime-aged beef, fresh seafood, handpicked garden-fresh produce and elegant made-from-scratch desserts. Morton's is also renown for its legendary service and hospitality - setting the standard for fine steakhouse dining. Redeem points for $100 and $250 certificates for the ultimate dining experience at one of the 60+ Morton's Steakhouses across the country.

To redeem points for Morton's certificates go to **www.americanexpress.com/rewards** or call **1-800-AXP-EARN.**

(MR Message 5112)

To find the Morton's nearest you, visit **www.mortons.com** or call **1-866-MORTONS (667-8667).**

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

CustomExtras™

The American Express ONE℠ Financial Account

American Express ONE℠ Financial Account

You deserve a clearer picture of your finances. ONE helps you manage your money in a way that's simple, personal, and rewarding. With easy online access and consolidated monthly statements, you have the ability to view your complete financial picture.

With ONE, you get the features of a comprehensive investment account, including your choice of more than 3000 mutual funds, stocks and bonds combined with everyday banking features. Unlimited check writing, ATM cards, convenient direct deposit, and online bill payment are all free. All you need is $5000 to open a ONE account.

It's easy to get started. To learn more, call: **1-800-297-8800** or visit: **americanexpress.com/onefinancial.** Use promo code **3234** to open a ONE account today.

(CE 103114)

Holland America Offer from American Express Travel

Holland America

Book a Holland America European cruise with American Express Travel between February 1 - May 31, 2003, and receive a complimentary 2-category upgrade or up to $100 Shipboard Credit. 2-category upgrade offer is available with the purchase of a minimum outside cabin and excludes suites and mini-suites. Shipboard Credit offer is available in the following amounts: $50 per cabin (7-Day Sailings), $75 per cabin (10- & 12-Day Sailings) or $100 per cabin (12+ Day Sailings) with the purchase of a suite or mini-suite.

Upgrade and Shipboard Credit offers are valid on new bookings only for select 2003 sailings. Offers are not combinable, are subject to availability, and may be altered or withdrawn at any time without prior notice. Other restrictions apply.

For information and reservations, call American Express Travel at: **1-800-AXP-3428.** Promo Code **B858:0001.**

(CE 103161)

Pay Your Federal Income Taxes With the Card

Did you know that you can pay your individual federal income taxes with the American Express® Card? It's quick and easy - First, file your individual federal tax return (Form 1040) on time by paper or electronically. Then, use your American Express Card to pay by phone or online with the following service provider: Official Payments Corporation® at **1-800-2PAY-TAX (1-800-272-9829)℠** or visit **www.officialpayments.com.**

All federal and state tax payments made with the Card are subject to a convenience fee charged by Official Payments Corp. Complete information about the fees will be provided when you call or visit online.

For details about Official Payments Corp. services, call **1-877-754-4413** toll-free or visit online at **www.officialpayments.com.**

(CE 103163)

FEE-FREE American Express® EURO Travelers Cheques!

Travelers Cheques

American Express Cardmembers can purchase FEE-FREE* American Express EURO Travelers Cheques at participating American Express Travel Service locations. Pick them up before you leave and explore landmarks instead of exchange rates. Your vacation can start the instant you land in any of 12 Euro-land countries. And, if you lose your passport or major credit cards**, we'll help you replace them 24/7, when you carry American Express Travelers Cheques.

*Not all services available at all locations. Subject to local laws and cash availability. **Proof of Travelers Cheque purchase may be required. Credit Card Replacement Assistance is for major bank issued credit cards only. Fees for passport/credit card replacement are the sole responsibility of the customer. For complete terms call **1-800-221-7282.**

ARRIVE READY!! Pick up your Fee-Free American Express EURO Travelers Cheques before you leave on your next European excursion!!

To find your nearest American Express Travel Services location, call **1-866-AXP-2487.**
(CE 103171)

Use American Express OnlineTax for Faster Refunds

American Express OnlineTax is an easy-to-use online tax prep program that handles federal and state income tax returns all for $34.95, including FREE e-filing! With e-filing, you can take advantage of a quicker refund turnaround from the IRS. American Express OnlineTax also offers access to the latest tax laws, a Tax Guide that includes tax tips, useful calculators, and other FREE tax resource tools.

File your taxes with a name you trust, and enjoy the benefit of receiving a faster refund. Try American Express OnlineTax today!

Try American Express OnlineTax today at **www.americanexpress.com/efile** Online filing is quick and easy, and speeds up your refund. All for only $34.95!

(CE 103169)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

Your Tickets Could be Free, Just by Using Your Card!

ticketmaster

Use your American Express® Card to purchase any tickets at ticketmaster.com January 15 - March 15, 2003, and you are automatically entered to win your tickets for free, from American Express. Five American Express Cardmembers will win every day. There is no limit on the number of purchases you can make or times you can win!

Log on to **www.ticketmaster.com/amex** for more information.

(CE 103155)

Make Your Next Event Even More Rewarding!

SIX CONTINENTS

Six Continents Hotels is ready to make your next wedding, bar mitzvah or family reunion a huge success. We offer helpful, knowledgable event planners and a wide variety of venues ranging from the practical to the palatial. And now, when you use the Card to pay for your event at any InterContinental®, Crowne Plaza®, Holiday Inn®, and Holiday Inn Select® hotels, you'll receive: **$200 in American Express Gift Cheques** for an event valued between $5,000 and $9,999, and **$500 in Gift Cheques** for events over $10,000. All you have to do is book and hold your event by December 30, 2003, then fax your paid hotel invoice to **410-547-6508**. Your Gift Cheque should arrive within 30 days.

Get up to **$500** for planning your next event with us. Just call **1-800-MEETING**, the hotel directly or visit **www.6c.com/amex**.

For terms and conditions, please visit **www.6c.com/amex**.

(CE 103176)

Now Accepting the American Express® Card!

AMERICAN EXPRESS Cards Welcome

Allstate Motor Club - Enjoy 24-hour Emergency Road Service, Risk-Free, for One Full Year! To join, call Allstate Motor Club at **1-866-606-2675.**

Metro Diet - Three freshly prepared gourmet meals and two delicious snacks balanced in the 40/30/30 Zone principal delivered to your door daily by 6am. Call **1-877-METRO DIET.**

Weisman Discount Home Centers - Miles of tiles. Kitchens to go. Best quality lowest prices. One of New York's best kept secret. Four locations in Brooklyn-Queens. **718-723-4000**

If there are other places where you would like to see the Card accepted, please call the Customer Service number that is located at the top of your statement or the number that is on the back of your Card.

(CE 103123)

Are You Overpaying for Personal Checks?

AMERICAN EXPRESS Publishing

Tired of the inconvenience of ordering your personal checks through your bank? Since 1997, American Express Publishing has been offering personal and business checks and accessories to Cardmembers at prices up to 50% less than financial institutions. Other quality products we offer are address labels, deposit slips, checkbook organizers, stamps, binders and more. We adhere to security features that exceed industry standards as well as strict confidentiality of account information. And we offer an unconditional money-back satisfaction guarantee.

Order your checks now from a trusted name - American Express.

Order now at **www.amexpub.com/checks/statement** or call 1-800-662-2314 to request a brochure.

(CE 103152)

Pay Your Bills Automatically with the Card

AMERICAN EXPRESS®

Consolidate monthly bills such as cable, wireless phone bills, health club memberships or newspaper subscriptions, and more into one easy payment. Simply put them on the Card. No more late charges or last minute searching for stamps. You will still get a statement from your service providers for review. Each bill is paid when due and the amount is charged to your Card - just like any other charge. It's that simple. Sign up today!

Start enjoying the convenience of Automatic Bill Payment today! To enroll, visit **american express.com/automatic bill** or call a participating merchant for more information.

(CE 103160)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
March 6, 2003

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
50.00	-50.00	183.11	**183.11**

Please Pay By March 21, 2003

* Indicates posting date.

See Page 5 For A Summary Of Changes To Your Agreement And Benefits

See Page 7 For An Important Privacy Notice

Please refer to page 2 for important information regarding your account

Your payment is due in full. Please pay by 03/21/03.

Card Transactions for DR D B KARRON Card 3728-930531-76002	Amount $
February 13, 2003* COMPUTER PAYMENT RECEIVED - THANK YOU	-50.00
February 4, 2003* ANNUAL MEMBERSHIP FEE DR D B KARRON PERIOD 04/03 THRU 03/04	75.00
February 4, 2003 EMPIRE KOREA REST NEW YORK NY RESTAURANT FOOD/BEV 32.31 TIP 5.00 Reference: 195518	37.31
February 6, 2003 TIME CAFE NEW YORK NY FOOD/BEV Reference: 003850453	58.61
February 25, 2003 TODARO BROS NEW YORK NY 00 FOOD AND BEVERAGE Reference: 056001561	12.19
Total of Card Activity	**New Charges 183.11** **Payments/Credits -50.00**

Please fold on the perforation below, detach and return with your payment

Continued on reverse

Payment Coupon

Account Number
3728-930531-76002

Please Pay By:
March 21, 2003

Total Amount Due
$183.11

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

4380

000037289305317600 2 000018311000018311 06HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en
Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express®

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN
(297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
January 1, 2003 - January 31, 2003
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
45,326

Points are available when charges are paid in full and all your accounts are in good standing.

Account Summary

Opening points balance	43,671
New points earned	+1,655
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=45,326

New Points Earned

01/01/03 - 01/31/03	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Business Gold 3783-490172-18004	1,465	190 OSBN Flagship 2x pts 8191	1,655
Totals	1,465	190	**1,655**

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Continued on reverse

Earn More! New ways to earn points.

Earn a 25% OnePass® Mileage Bonus

Continental Airlines OnePass

Now is the perfect time to transfer your *Membership Rewards®* points to your OnePass account. Not only will you get one mile for every point transferred, but now through March 31, 2003 every time you transfer a minimum of 10,000 points you will also receive a 25% mileage bonus. Then redeem your miles for reward travel to over 500 worldwide destinations onboard Continental Airlines and its airline partners.

To participate, register your OnePass account prior to transferring by calling **1-800-554-5522** and mentioning promotion code GGONEAX3M05. If you're not a member, you can enroll when you register.
(MR Message 9062)

Offer valid for residents of the U.S. and Canada. Offer valid from 1/1/03 through 3/31/03. You must be a OnePass member to qualify. All terms and conditions of the OnePass program apply.

Rail Europe is a New *Membership Rewards®* Partner

RailEurope®

For more than fifty years, our newest partner, Rail Europe has been serving millions of travelers. Ride the high-speed Eurostar Channel Tunnel train from London to Paris or Brussels in 1st or 1st Premium. Savor the luxurious Venice Simplon Orient-Express trains on British Pullman day trips in and around London or experience a weeklong British tour on board the Northern Belle. Visit **www.americanexpress.com/rewards** or call **1-800-AXP-EARN** for more information.

For hotel inclusive packages, tour London and Paris with their Capital Cities 4-night package or Ultimate Italy includes 7 nites highlighting Rome, Florence and Venice.

(MR Message 5466)

Package based on 2 people traveling together, subject to availability, certain blackout dates apply. Packages include 4-star hotel, rail transfers, city tour packages, continental breakfast daily and more.

Make Tax Day More Rewarding

American Express® MEMBERSHIP REWARDS

This tax season, claim *Membership Rewards®* points just for paying your taxes with your American Express® Card. It's quick. It's convenient. And it's more rewarding than writing a check. Just use an eligible, enrolled Card to pay your individual federal income taxes (Form 1040) by phone or online with Official Payments Corp.® You can also charge your taxes if you are requesting an extension of time to file (Form 4868), paying federal estimated taxes (Form 1040-ES), or state* income taxes.

To charge your payment, just call Official Payments Corp. at **1-800-2PAY-TAX℠ (1-800-272-9829)** or online at **www.officialpayments.com.**

(MR Message 6297)

All federal and state tax payments made with the Card are subject to a convenience fee charged by Official Payments Corp. Complete information about the fees will be provided when you call or visit online. *21 states and the District of Columbia currently available.

The Home Depot® Gift Card - 40,000 Ideas Wrapped Up In One.

THE HOME DEPOT

Spring's almost here. So don't forget your American Express® Card when you're stocking up for outdoor improvement projects at The Home Depot. Remember, you can also redeem your points for Home Depot Gift Cards - good towards over 40,000 items and accepted at every Home Depot store and EXPO® Design Center.

For store locations, visit **homedepot.com** or **expo.com.**

(MR Message 8023)

American Express is not affiliated with The Home Depot. The Home Depot is a registered trademark of Homer TLC, Inc.

More Priority Club Rewards Points in 2003

PRIORITY CLUB REWARDS
It's easier. Enjoy.

Transfer *Membership Rewards®* points to Priority Club Rewards. You'll get 1000 Priority Club Rewards points for every 1000 *Membership Rewards* points transferred. That's 100 more points than last year! Redeem Priority Club Rewards points at over 3300 locations worldwide at hotel brands such as InterContinental, Crowne Plaza, Holiday Inn, Holiday Inn Express, and Staybridge Suites by Holiday Inn. Call **1-888-211-9874** or visit **www.priorityclub.com** to learn more about Priority Club Rewards.

To transfer *Membership Rewards* points, call **1-AXP-EARN (297-3276)** or visit **www.americanexpress.com/rewards,** and search for Priority Club Rewards in the Hotel Travel Rewards section.

(MR Message 1274)

Reservations: **1-800-327-0200** (InterContinental), **1-800-2CROWNE** (227-6963), **1-800-HOLIDAY** (465-4329), **1-800-238-8000** (Staybridge Suites).

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Notice of Changes to Your Benefits

This is an important Notice of changes to your American Express® Card Account Benefits. We recommend that you carefully review the changes, and then file this Notice for future reference.

Changes in Your Card Benefits

Please note that not all Card products offer these benefits. Additionally, only residents of the United States, Puerto Rico, and the U.S. Virgin Islands are eligible for coverage under these Plans.

Travel Accident Insurance Description of Coverage Rider Under Group Policy AX0948

The following two changes take effect May 1, 2003:

The definition of "Covered Trip" is revised:

2. the Covered Person's *entire* fare for such trip *on that Common Carrier Conveyance* has been actually charged to a specific American Express Card account prior to any Injury.

The **DESCRIPTION OF BENEFITS** section is revised:

"**Common Carrier Benefit:** This benefit is payable if the Covered Person sustains Injury as a result of an Accident which occurs while riding solely as a passenger in, or boarding, or alighting from or being struck by a Common Carrier Conveyance *used on* a Covered Trip."

In all other respects, the provisions and conditions of the Description of Coverage remain the same.

Kenneth J. Ciak, President
AMEX Assurance Company
161083-11-02

Timothy S. Meehan, Secretary
AMEX Assurance Company

Regarding the Best Value Guarantee Program

For eligible Card Account purchases made as of May 1, 2003, the Best Value Guarantee program will no longer honor lower price comparisons found on the Internet. Please call 800-557-8317 to verify if your Card product is eligible for this benefit.

It's a Matter of Privacy

An Important Notice Concerning Cardmember Privacy

At American Express, we consider it a high priority to earn and keep our customers' trust and confidence. We are sending this Privacy Notice to United States holders of personal American Express® Charge Cards or accounts, Optima® Cards or accounts, and other personal credit card accounts that we issue. This Notice explains how we collect and safeguard information about you and the choices you have about our use and disclosure of that information.

In this Notice American Express Travel Related Services Company, Inc. and American Express Centurion Bank are called "American Express," "we," "our," and "us." The cards and accounts that we issue are called "Cards" or "Card accounts." Holders of those Card accounts are called "Cardmembers" or "you." "Affiliates" refers to other companies in the American Express family, related to us by common control or ownership.

What Information Do We Collect?
We obtain information about you from a variety of sources. You provide us with information about yourself, for example by completing Card applications. This includes your name, address, social security number, and income and asset information. Your use of the Card and your other transactions with us and our Affiliates provide us with additional information, such as your spending and payment history.

Other sources, such as credit reporting agencies and providers of marketing information, furnish us with additional information about your credit history, purchasing preferences, and other matters. We also obtain information in connection with our efforts to protect against fraud. We call all of this information "Cardmember Information."

What Do We Do with This Information?
We use Cardmember Information in connection with delivering products and services to you. To do this it's often necessary to share it with our Affiliates and other companies we work with. These include companies that manage Card accounts; offer affinity, frequent-user, and reward programs; and perform marketing services and other business operations for us. We may also share Cardmember Information with other financial institutions with whom we jointly offer products and services. And we may disclose it to other third parties as permitted by law. For example, we disclose Cardmember Information in response to subpoenas, to credit reporting agencies, and to help prevent fraud.

Your Opt Out Choices
You have "opt out" choices about certain uses and disclosures of Cardmember Information. You may also choose not to receive certain communications. We explain below what uses, disclosures, and communications you may opt out from and how to opt out.

Offers for Products and Services of Other Companies
We work with other companies, such as merchants that accept the Card, so that you may receive offers for their products and services. We may disclose Cardmember Information to these and other companies to develop and send you these offers.
Your choice: To opt out from these disclosures and from receiving these offers, call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

Please Note: You may receive additional privacy notices that provide information and different opt out choices for other Card accounts that are applicable only to those accounts.

Please complete this form if you choose to opt out and wish to mail your response rather than use the toll-free number, which is 800-297-8378. If you have already given us your choices, you don't need to respond unless you want to change your choices. Return this form to American Express along with your payment coupon using the payment envelope enclosed with your statement.

If you do not have a payment envelope, mail your response to:
American Express
Cardmember Information Services
P.O. Box 299836
Ft. Lauderdale
FL 33329-9836

Offers for Products and Services of Other Companies

☐ Do not share Cardmember Information with other companies to send me offers for their products and services.

Credit Information Provided to Our Affiliates

☐ Do not share credit-related information about me (except as described in this Notice) with your Affiliates.

Offers for American Express Products and Services

Mail Offers

☐ Do not send me offers in the mail for American Express products and services.

Telephone Offers

☐ Do not contact me by telephone to offer me products and services.

Offers for American Express Products and Services

Mail Offers
We work with our Affiliates to develop and mail you offers for our products and services and those of our Affiliates.
Your choice: To opt out from receiving these mailings, call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

Telephone Offers
We may contact you by telephone about our products and services or those that we offer with our business partners.
Your choice: To opt out from receiving telephone offers, call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

Information We Share with Our Affiliates
Our Affiliates include financial advisors, publishers, insurers, and travelers cheques issuers. American Express Travel Related Services Company, Inc. and American Express Centurion Bank are also Affiliates of each other. We may disclose certain Cardmember Information our Affiliates to provide services for your Card account and to help us provide you with offers. We are permitted by law to share information with our Affiliates about our transactions or experiences with you, such as your payment history. But you can opt out of our sharing other credit-related information (such as your credit history as shown on a consumer report) with our Affiliates, except as permitted by law.
Your choice: To opt out from sharing our credit-related information with our Affiliates (except as described above), call us at 800-297-8378 or fill out the attached form and return it to the address on the form. You may also include the form with your regular payment.

E-Mail Offers
We may send you e-mail offers for our products and services, and those of our Affiliates and other companies we work with. We don't share e-mail addresses with other companies for them to market their own products and services to you.
Your choice: To opt out from receiving these e-mail offers, enter your preferences at the "Set E-Mail Preferences" page of our Internet Privacy Statement at www.americanexpress.com/cust_serv/privacy/emailprivacy.asp.

Information Security
We take commercially reasonable physical, electronic and procedural steps to help safeguard Cardmember Information.

Former Customers
If you cancel your Card, or your Card account(s) are closed, we will continue to treat and safeguard Cardmember Information about you as described in this Notice.

For Vermont Cardmembers Only
If your Card account has a Vermont billing address, we will automatically treat your account as if you had checked the upper-left and lower-left hand boxes on the attached opt out form. We may share your name and contact information, and information about our transactions or experiences with you, with financial institutions with whom we jointly offer financial products and services. This Notice describes opt out choices about certain other uses of Cardmember Information.

If you are the primary Cardmember on your Card account, your opt out choices will also apply to any other Cardmembers on your Card account. If you opt out, we may still include notices and information about the Card and other products and services when communicating with you about your Card account and related products and services.

DUPLICATE COPY

Customer Service
800-327-2177
(24 hours / 7 days)
www.americanexpress.com

Gold Card Statement of Account

Prepared For
DR D B KARRON

Closing Date
April 5, 2003

Account Number
3728-930531-76002

Previous Card Balance $	Card Payments/Credits $	New Card Charges $	New Card Balance $
183.11	-183.11	23.60	**23.60**

Please Pay By April 20, 2003

* Indicates posting date.

Your payment is due in full. Please pay by 04/20/03.

Please refer to page 2 for important information regarding your account

Card Transactions for DR D B KARRON

Card 3728-930531-76002

	Amount $
March 8, 2003* COMPUTER PAYMENT RECEIVED - THANK YOU	-183.11
April 2, 2003* ED JOBIN AG-BRIENZ SWITZERLAND GOODS AND SERVICES	23.60
Total of Card Activity New Charges	23.60
Payments/Credits	-183.11

Continued on reverse

Please fold on the perforation below, detach and return with your payment

Payment Coupon

Account Number
3728-930531-76002

Please Pay By:
April 20, 2003

Total Amount Due
$23.60

DR D B KARRON
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9406

Please enter account number on all checks and correspondence.

To avoid additional Finance Charges on Purchases, pay New Balance before Payment Due Date.

Note any address and/or telephone number change on reverse side. Unless you check here, this change will apply to all of your Card Accounts except any Corporate Card Accounts you may have.

☐

Mail Payment to:

AMERICAN EXPRESS
P.O. BOX 2855
NEW YORK NY 10116-2855

4388

0000372893053176002 0000023600000002360 05HH

Payments: Your monthly statement is payable in full upon receipt. Payments must be in U.S. Dollars and drawn on a bank located in the US and (except for electronic payments) placed in the enclosed envelope with the remittance stub and the account number indicated on your check. Do not send cash. Payments received after 12:00 noon or on weekends or holidays may not be credited until the next business day. Please do not send post-dated checks. They will be deposited upon receipt. If payment is made at any other location, there may be a delay in processing. We reserve the right to process checks electronically, at first presentment and any re-presentments, by transmitting the amount of the check, routing number, account number and check serial number to your financial institution. Your checking account may be debited as soon as the same day we receive your payment. If we can not collect the funds electronically at first presentment, we may issue a draft against your account for the amount of the check.

Lost or Stolen Card: If the Card is lost or stolen in the United States, contact us immediately at 1-800-992-3404. Outside the U.S., contact the nearest American Express Travel Service Office or call us collect at 336-393-1111. You are fully protected against any fraudulent use of the Card when you notify American Express before it is fraudulently used. Your maximum liability is $50 should you fail to report its loss or theft.

Charge Card and Statement Information: The annual fee is $75.00 for the Basic Gold Card and $35.00 for each Additional Card. An additional $5 is charged for billing addresses outside the U.S. Renewal Cards are issued every three years. If the Card you carry is damaged, you may have it replaced sooner by calling Customer Service. You may discontinue your Membership by calling Customer Service. Be sure to keep your copy of the charge slips for comparison to your billed charges.

The Statement Closing Date is the last date that charges and credits are processed to appear on the statement. Your account will be Past Due if payment for your previous month's statement was received after the closing date. To keep your account current, pay by the payment due date shown on your statement.

Billing Rights Summary: In Case of Errors or Questions About Your Bill: If you think your bill is wrong, or if you need more information about a transaction which appears on your statement, write or call the Customer Service department as indicated on your paper statement, or click on the Customer Service link online. We must hear from you no later than 60 days after we sent you the first bill on which the error or problem appeared. Although you may telephone us, doing so will not preserve your rights.

What We Need From You When You Have A Billing Inquiry: 1. Your name and account number; **2.** The dollar amount of the suspected error; **3.** Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your inquiry, we cannot report you as delinquent or take any action to collect the amount in question. Please retain any receipts pertinent to your claim.

Special Rules For Charge Card Purchases: If you have a problem with the quality of goods or services that you purchased with the Card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You have this protection only when the purchase price was more than $50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)

In Case of Errors or Questions About Your Electronic Transfers: Please contact us by clicking on the Customer Service Link online at www.americanexpress.com, or you can call us at 1-800-IPAY-AXP for Pay By Phone and Pay By Computer issues, or 1-800-CASH-NOW for Express Cash and automatic payment issues. You can also write to the Express Cash Operations address indicated on your statement. If you think your statement, receipt, or transaction is wrong, please contact us as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared.

When contacting us: 1. Tell us your name and account number; **2.** Provide the dollar amount of the suspected error; **3.** Describe the error or the transfer you are unsure of, and explain as clearly as you can why you believe there is an error or why you need more information. We will investigate your complaint and correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it takes us to complete our investigation.

Credit Balance: If a credit balance (designated "CR") is shown on this statement, it represents money owed to you. You may make charges against the credit balance or request a refund. Requests for refunds should be made in writing to the Refund Unit at the Customer Service address indicated on your paper statement, or click on the Customer Service link online. If you do not make sufficient charges against the credit balance or request a refund, we will, within 30 days after expiration of the six-month period following the date of the first statement indicating the credit balance, issue a check to you for the credit balance in your account if the amount is $1.00 or more. **Important Notice to North Dakota Residents:** If an account is past due for two or more billing cycles, a late payment fee of 1.75% of all past due amounts will be added.

Telephone Numbers

To Pay By Phone
1-800-472-9297

Customer Service
1-800-327-2177
(24 hours, toll free)

Servicio al cliente en
Español 1-800-428-7443
0700 - 0100 (EST)

Express Cash
1-800-CASH-NOW

Lost or Stolen Card
1-800-992-3404
Int'l collect:
336-393-1111

Hearing Impaired
TTY: 1-800-221-9950
Fax: 1-800-695-9090

Addresses

Customer Service
P.O. Box 297804
Ft. Lauderdale, FL
33329-7804

Express Cash
Operations
P.O. Box 27084
Greensboro, NC 27425

Payments

P.O. BOX 2855
NEW YORK NY
10116-2855

Change of Address
If correct on front
do not use

Name

Company Name

Street Address

City, State

Zip Code

Area Code and Home Phone

Area Code and Work Phone

Email

Providing your email address to American Express will enable you to receive special offers, suited to your needs.

DUPLICATE COPY

Membership Rewards® Monthly Statement and Program News

American Express® MEMBERSHIP REWARDS

For questions about your *Membership Rewards* account, contact
1-800-AXP-EARN (297-3276)

www.americanexpress.com/rewards

American Express
Membership Rewards
PO Box 297813
Ft. Lauderdale, FL 33329-9785

Statement Period
February 1, 2003 - February 28, 2003
Account activity after this period does not appear on this statement

Prepared for
DR D B KARRON
Membership Rewards® Account Number
1M22877502

Available Points
47,885

Points are available when charges are paid in full and all your accounts are in good standing.

Account Summary

Opening points balance	45,326
New points earned	+2,559
Points transferred or redeemed	0
Reinstated points and adjustments	0
New points balance	=47,885

New Points Earned

02/01/03 - 02/28/03	Points Activity On Eligible Charges	Bonus Points Awarded	Total Points Activity Per Card
Gold 3728-930531-71003	0	0	0
Optima Platinum 3739-919371-81005	0	0	0
Business Gold 3783-490172-18004	2,529	30 Mass Transit2x Nov-Jan03 5755	2,559
Totals	2,529	30	2,559

Membership Rewards points earned may be transferred or redeemed as long as all enrolled Card accounts are in good standing. Points transferred or redeemed cannot be reversed back into the program. **Forfeited points can be reinstated for a fee by calling the number provided below.** Eligible Card charges are outlined in the *Membership Rewards* program Terms and Conditions in your *Membership Rewards Guide*. If you have questions please visit **www.americanexpress.com/rewards** or call 1-800-AXP-EARN (297-3276). From overseas, call collect 305-816-2799.

Earn More! New ways to earn points.

US AIRWAYS TO BEGIN NEW SERVICE TO IRELAND

US AIRWAYS DIVIDEND MILES

US Airways® will begin new seasonal daily service to the Irish cities of Dublin and Shannon from its Philadelphia hub. These markets present excellent business and leisure travel opportunities and are fun and interesting destinations with many diverse attractions. When planning your trip to Ireland or any other vacation destination, redeem Membership Rewards® points for Dividend Miles and experience the vacation of a lifetime.

Daily flights to Dublin will begin on May 4,2003 and flights to Shannon will begin on May 5,2003 and be offered through October 25, 2003

For additional information on US Airways fares and schedules visit **usairways.com** or call **1-800-662-1015.**

(MR Message 6411)

NEW! Vacation Packages with Air!

American Express® MEMBERSHIP REWARDS

The *Membership Rewards*® program now offers vacation packages that include round-trip airfare for two people! Fly from 6 major U.S. gateways (NY, LA, Chicago, San Francisco, Boston and Miami) to over 10 worldwide destinations such as Cancun, Bahamas, Puerto Rico and Maui. To book your trip, call 1-800-AXP-EARN (297-3276) to speak with a travel counselor. For more information about rewards, visit **www.americanexpress.com/rewards**

To book your ticket, call **1-800-AXP-EARN (297-3276)**. For more informaton about rewards, visit **www.american express.com/rewards**

(MR Message 9041)

Continued on reverse

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

Earn 10x Points from FTD.COM® this Mother's Day!

Mother's Day is Sunday, May 12th! Who are you going to trust to send your flowers? Earn 10x *Membership Rewards*® points from FTD.COM on every purchase everyday when you use your American Express® Card! With exclusively designed bouquets, centerpieces and other fine gifts, FTD.COM creates a simple and thoughtful way to tell mom that she's special! Visit **www.ftd.com/amexpromo** or call **1-800-SEND-FTD** to earn *Membership Rewards* points.

To be eligible to earn bonus points, you must be enrolled in the *Membership Rewards* program at the time of purchase and you must charge your purchase on an eligible enrolled American Express Card. Bonus points will be credited to your *Membership Rewards* account within 10-12 weeks.

Visit **www.ftd.com/amexpromo** or call **1-800-SEND-FTD** to earn *Membership Rewards* points from FTD.COM!
Offer valid through 12/31/04. Cannot be combined with any other offer or special promotion.
(Bonus ID 1675)

U.S. Film Festival Circuit Packages For Membership Rewards® Enrollees

Redeem points for a thrilling film festival travel package to a hip and exciting Indie film festival in glamorous locations throughout the U.S. and use *Membership Rewards*® points for a REEL Reward. Choose from two packages: Standard and VIP, each including hotel accommodations and car rental, screening passes, breakfast, and all taxes and gratuities. Be sure to take advantage of the upcoming summer film festivals: Newport International, Maui, Wine Country, and Malibu International Film Festivals.

Log on to **www.americanexpress.com/rewards** to learn about each festival. Call **1-800-AXP- EARN (297-3276)** to redeem points.

(MR Message 6147)

See the US Open with *Membership Rewards*® Points!

As part of a special Cardmember early on-sale beginning April 19th through April 26th, *Membership Rewards* enrollees can redeem points to purchase tickets to the 2003 US Open Tennis Championships before the general public. The 2003 US Open will be held from August 25th -September 7th at the USTA National Tennis Center in Flushing, NY.

Tickets subject to availability. You may also redeem for tickets by visiting **www.usopen.org**

Call the US Open Ticketmaster hotline at **1-866-OPEN-TIX** to get your tickets. When asked by the operator for method of payment, indicate that you wish to redeem *Membership Rewards* points for your tickets.
(MR Message 9150)

Shop for Mother's Day on ShopAmex℠

Find something special for mom this Mother's Day using *Membership Rewards*® points on ShopAmex. Shop our selection of fine gifts from merchants including Saks Fifth Avenue, Harry & David®, and BlueNile.com®. Browse stunning diamond and gold jewelry, gourmet treats, designer handbags, and best-selling cosmetics and fragrances.

Log onto **www.americanexpress.com/shopping** to search, compare and buy.

(MR Message 1354)

Redeem Points for Concert Tickets!

American Express makes it easy for you to see some of this year's most exciting performances. Use *Membership Rewards*® points for tickets to the concerts and shows you want to attend. And as an extra bonus this spring, all American Express® Cardmembers have priority access to concert tickets before they are made available to the general public at Tommy Hilfiger at Jones Beach Theater in New York, and Chronicle Pavilion and Shoreline Amphitheatre in San Francisco.

Ticket limits apply. Subject to availability. Point values and redemption levels vary by show and venue.

To take advantage of this offer, simply call Ticketmaster or log on to **www.cc.com**

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be disclosing to the merchant that you meet these criteria.

CustomExtras℠

The American Express ONE℠ Financial Account

American Express ONE℠ Financial Account

You deserve a clearer picture of your finances. ONE helps you manage your money in a way that's simple, personal and rewarding. With easy online access and consolidated monthly statements, you have the ability to view your complete financial picture.

With ONE, you get the features of a comprehensive investment account, including your choice of more than 3,000 mutual funds, stocks and bonds combined with everyday banking features. Unlimited check writing, ATM cards, convenient direct deposit, and online bill payment free. All you need is $5,000 to open a ONE account.

It's easy to get started. To learn more, call **1-800-297-8800** or visit **americanexpress.com/onefinancial.** Use promo code **3234** to open a ONE account today.

(CE 103212)

You Could Be Paying Too Much For Your Auto Insurance

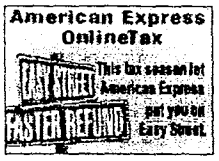
The American Express Property Casualty companies offer exceptional service and great rates on auto and home insurance. In fact, we beat our competitors' prices 54% of the time!* Plus, get valuable extras like free roadside assistance when you buy towing coverage, convenient payment options and the freedom to pick your own repair shop.

*Price comparison data collected from respondents at time of contact. Stats. based on a countrywide average during a 6-mo. period ending 12/31/02. Property Casualty insurance underwritten by AMEX Assurance Company or IDS Property Casualty Insurance Company, De Pere, WI. Discounts apply to certain coverages and vary by state. Insurance not available in all states.

Call **1-800-842-3344** today and be sure to mention reference code **1N9-04** to receive your no-obligation quote! Or, if you prefer, visit **americanexpress.com/insuremyautohome** to request your quote.

Service you'd expect. Savings you wouldn't.®
(CE 103253)

Quick Tax Filing with American Express® OnlineTax!



There's no need to take chances--tax preparation is quick and easy with American Express OnlineTax. American Express OnlineTax is a worry-free tax prep and e-filing program. It automatically completes your taxes from a brief, intuitive questionnaire, and then sends your return directly to the IRS. American Express OnlineTax intelligently selects the forms you need, performs all calculations, and even checks for errors or omissions. Prepare your taxes with a name you trust.You get both federal and state e-filing, as well as access to a comprehensive Tax Guide, online help, and much more for just $34.95. So don't put it off any longer!

File your taxes with American Express OnlineTax today at **www.americanexpress.com/efile**
Avoid or minimize your penalties for late filing. File online quickly and easily for just $34.95!

(CE 103254)

Let The Bill Center Manage Your Bills For You!

Streamline household bills with American Express® Bill Center--you'll receive, pay and manage all your bills on one Web site. Bills get sent to us, not you, and we'll send you e-mail reminders when bills are received, due and overdue. Pay each one yourself or automatically. Even buy a yearly CD-ROM of your entire billing/payment history. Get THREE MONTHS FREE!* Sign up now and get the first 3 months free just for paying two bills through the Bill Center by July 31, 2003. After your free trial, Bill Center is just $8.95 per month.
*Terms and conditions apply.

GET THREE MONTHS FREE!* Try it today at **www.americanexpress.com/billcenter70**. You'll be amazed at how easy it suddenly is to manage all your bills.

(CE 103244)

Summer 2003 Heats Up with Gold Card Events!

Gold Card Events gives you access to prime seating for some of the hottest shows in town! Summer really heats up in NY & NJ with the concert series at the Tommy Hilfiger Jones Beach Theatre & PNC Bank Arts Center. On the West Coast, look for concerts at Shoreline Amphitheatre in San Francisco and the Verizon Wireless Amphitheater in LA.

Ticket orders may be subject to a service charge. Offers do not apply to the American Express® Gold Corporate Card, Optima Platinum Card®, or Gold Optima Card. Subject to availability. Casting, dates and prices subject to change. No refunds or exchanges. Ticket limits may apply.

For a complete listing of events and to enroll in your FREE weekly e-mail newsletter, please visit us at: **americanexpress.com/gce** or call **1-800-448-TIKS**. Gold Card Events may be accessible to Cardmembers with disabilities.
(CE 103228)

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

Visit Hawaii with Classic Hawaii Vacations

Call American Express Travel at **1-800-AXP-0641** to book now.

(CE 103239)

Enjoy a 7-night Hawaiian vacation with Classic Hawaii Vacations, including free hotel night and rental car from $721 per person.* Ask about Classic's exclusive benefits including ***Classic Gold Service***™ from Hertz. Quite simply, it's a vacation that makes reaching paradise even easier.

*Price for new bookings through 6/30/03, travel 4/1/03-12/15/03, per person, land only, double occupancy, Outrigger Reef on the Beach, Oahu.

Price includes free night, subject to availability at time of booking and may be changed or discontinued without notice. Blackout dates, minimum night stays, seasonal surcharges and other restrictions may apply. Additional higher priced packages available. Rental car is economy-size vehicle with Hertz for 7 days, upgraded vehicle or additional days will receive up to $199 car credit. This offer includes taxes and surcharges, optional insurance and services not included. Requires minimum night stay at hotel and purchase of Classic Hawaii waiver included in rate shown.

American Express Travel Related Services Company, Inc. acts solely as a sales agent for travel suppliers and is not liable for the acts or inactions of such suppliers. CST# 1022318-10, TA-149 Registered Ohio Travel Agency, Washington UBI# 600-469-694. ML#1192. © 2003 American Express. POID: B556:0001.

Now Accepting the American Express® Card!

If there are other places where you would like to see the Card accepted, please call the Customer Service number that is located at the top of your statement or the number that is on the back of your Card.

(CE 103181)

The San Diego Zoo - Enjoy your stay in San Diego by visiting the San Diego Zoo, home to wildlife treasures of the world. For ticket info: **619-231-1515** or **sandiegozoo.org**

The Good Life Restaurant - Specializing in American cuisine with a friendly, casual atmosphere. Located at 1114 East Putnam Avenue, Riverside, CT or call **203-698-2201**.

Loyola College in Maryland - A Jesuit university inspiring students to learn, lead and serve in a diverse and changing world. Contact **www.loyola.edu** or **1-800-221-9107**.

Are You Overpaying For Personal Checks?

Order now at **www.amexpub.com/checks/statement** or call **1-800-662-2314** to request a brochure.

(CE 103225)

Tired of the inconvenience of ordering your personal checks through your bank? Since 1997, American Express Publishing has been offering personal and business checks and accessories to Cardmembers at prices up to 50% less than financial institutions. Other quality products we offer are address labels, deposit slips, checkbook organizers, stamps, binders, and more. We adhere to security features that exceed industry standards, as well as strict confidentiality of account information. And, we offer an unconditional money-back satisfaction guarantee.

Order your checks now from a trusted name--American Express.

Offers are made only to Cardmembers who meet certain qualifying criteria. By responding you will be

New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax

Exempt Use Certificate for Computer System Hardware

ST-121.3
(3/01)

To be completed by the purchaser and given to the seller.

Read instructions on the back before completing or accepting this form.

(Please print or type)

Name of seller	Name of purchaser
DATAVISION	Computer Aided Surgery INC
Street address	Street address: 300 E 33RD STFLN
City / State / ZIP code	City: NY / State: NY / ZIP code: 10016
	Purchaser's *Certificate of Authority* number (see instructions)

Check one: ☐ Single purchase certificate

☐ Blanket certificate

My purchase is exempt from State and local sales and compensating use taxes because the tangible personal property will be used for the exempt purpose indicated below. (Check the box next to the exemption you are claiming.)

☐ (a) **Computer system hardware** which will be used directly and predominantly in the design and development of computer software for sale.

☐ (b) **Computer system hardware** purchased on or after March 1, 2001, which will be used directly and predominantly in providing the service, for sale, of designing and developing Internet Web sites.

☑ (c) **Computer system hardware** purchased on or after March 1, 2001, which will be used directly and predominantly in a combination of the uses described in (a) and (b) above.

– These exemptions are also allowed for **embedded software** that comes as part of computer system hardware. However, these exemptions do **not** apply to other pre-written software, including operating system software and application software.

– These exemptions do **not** apply to the purchase of consumable supplies, or tools used in the operation, maintenance or repair of computer system hardware, or to the services of installing, maintaining, servicing, or repairing computer system hardware.

– See instructions on back for additional information.

If this is a blanket certificate and in the future I make a purchase that does not qualify for the exemption, I will pay the appropriate tax to the seller at the time of purchase.

I certify that the above statements are true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor, under section 1817(m) of the Tax Law and section 210.45 of the Penal Law, punishable by a fine of up to $10,000 for an individual or $20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of owner, partner, officer of purchasing company, etc.	Print name and title	Date
[signature]	PRESIDENT	1/10/200

Substantial penalties will result from misuse of this certificate *(see back of this form).*

4393

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

10/07/01 TR#: 0908125 01-KAR016 RATA

1	999999800299000	MICRO SCANNER COLOR USB PALM 11 1	175.00
3	722868109489000	TWIST-FREE CORD ADAPTER	8.97
3	999999777555000	KVM SWITCH FLAT CABLE 6FT	59.97
1	722868343982000	VGA SVGA MONTR CABLE 6' W/CO	19.99
1	662705350585000	56K V.90 INTERNET CALL MODEM	79.99
1	760884134641000	AHA-2930U ULT-SCSI PC PCI PI	99.99
1	792980602601000	CARDSCAN OFFICE USB 600C V6.	425.00

940.60

CC#:

.00	868.91	71.69		940.60	*940.60*

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/01/01 TR#: 0920885 01-KAR016 AMI

1-	999999800299 000	MICRO SCANNER COLOR USB PALM 11	175.00- 1-
1-	662705350585 000	56K V.90 INTERNET CALL MODEM	79.99-
1-	662705350585 000	56K V.90 INTERNET CALL MODEM	79.99-

334.98-

MGR OK BY:

.00	334.98	.00		334.98-	334.98-

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/01/01 TR#: 0920893 01-KAR016 AMI

1	999999800299 000	MICRO SCANNER COLOR USB PALM 11 1	175.00
1	662705350585 000	56K V.90 INTERNET CALL MODEM	79.99
1	662705350585 000	56K V.90 INTERNET CALL MODEM	79.99

334.98

MGR OK BY:

.00	334.98	.00		334.98	334.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/01/01 TR#: 0920894 01-KAR016 AMI

1-	999999800299000	MICRO SCANNER COLOR USB PALM 11 1-	175.00-
1-	662705350585000	56K V.90 INTERNET CALL MODEM	79.99-
1-	662705350585000	56K V.90 INTERNET CALL MODEM	79.99-
			334.98-

CC#:

.00	334.98	.00		334.98-	334.98-

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/01/01 TR#: 0920901 01-KAR016 AMI

3	999999666016000	CAT6 RJ45 1 FOOT UTP SNAGLES	9.00
3	999999666015000	CAT6 RJ45 1 FOOT UTP SNAGLES	9.00
2	999999666010000	CAT6 RJ45 3FOOT UTP SNAGLESS	10.00
1	999999666024000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	999999666022000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	999999777806000	HPD50 MALE TO MALE SCSI 3 FO	12.00
1	999999777422000	CABLE SCSI-3/SCSI--6ft screw	15.00
1	761345122221000	Easy USB Adapter Kit: Adds 2	10.00
1	726947098503000	Zoom 56K V.92 Internal PCI F	69.99
1	785414103652000	OneTouch 8100 USB/Parallel 2 115C005256D1 1	99.99

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/01/01 TR#: 0920901 01-KAR016 AMI

254.98

CC#:

.00 254.98 .00 254.98 254.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/01/01 TR#: 0920911 01-KAR016 AMI

1	999999666026000	CAT6 RJ45 10 FOOT UTP SNAGLE	9.00
1	999999666025000	CAT6 RJ45 10 FOOT UTP SNAGLE	9.00

18.00

CC#:

.00	18.00	.00		18.00	18.00

4400

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/02/01 TR#: 0921298 01-KAR016 AMI

3	761345770545000	CPU Cooling Case Fan 80mm -	30.00
2	761345770552000	CPU Cooling Case Fan 92mm -	20.00
3	761345122221000	Easy USB Adapter Kit: Adds 2	30.00
1	760884137369000	The FireConnect 4300 Kit is	80.00
1	785461134401000	ASTRA 6400 FIREWIRE 600X1200	95.00
			255.00

CC#:

.00	255.00	.00		255.00	255.00

4401

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/15/01 TR#: 0928069 01-KAR016 AMI

1	050644087868 000	Monster Video F-F 4 MTR #SV1	14.00
1	999999777994 000	7-Connector Ribbon Cable LVD	65.00
1	999999666024 000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	999999666021 000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	761345770538 000	CPU Rackmount Cooling Case F	18.00
1	761345770552 000	CPU Cooling Case Fan 92mm -	10.00
1	745883549863 000	Etherfast 10/100 16-port Wor	130.00
1	999999777137 000	ADAPTER HPDB68F TO HPDB68F I	20.00
			277.00

CC#:

.00	277.00	.00		277.00	277.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/19/01 TR#: 0930272 01-KAR016 AMI

1	722868104729000	CABLE VGA MITSUBISHI HDDB15M	28.00
1	722868379448000	HIGH SVGA EXT CABLE 15FT	35.00
			63.00

CC#:

.00	63.00	.00	63.00	63.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

11/29/01 TR#: 0935370 01-KAR016 AMI

4	999999666032000	50 ft. CAT6 RJ45 UTP Snagle	88.00

88.00

CC#:

.00	88.00	.00	88.00	88.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

12/01/01 TR#: 0936685 01-KAR016 AMI

1	722868135181000	ANTI-STATIC WRIST BAND	4.00
3	722868101360000	CABLE POWER Y SPLITTER 6"	12.00
3	999999777994000	7-Connector Ribbon Cable LVD	210.00
1	999999000049000	M6V4MM-1068BU 10' OFFSET 0.8	80.00
1	999999888124000	3 FAN HARD DRIVE COOLER	12.00
2	999999777151000	SCA MC80F TO HPDB68F INTERNA	40.00
			358.00

CC#:

.00	358.00	.00		358.00	358.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

12/04/01 TR#: 0938314 01-KAR016 AMI

1	999999777151000	SCA MC80F TO HPDB68F INTERNA	20.00
2	999999777161000	HPDB50 M TO HPDB68M 3'CABLE	34.00
1	050644087868000	Monster Video F-F 4 MTR #SV1	15.00
			69.00

CC#:

.00	69.00	.00		69.00	69.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

12/08/01 TR#: 0940951 01-KAR016 AMI

3	999999777010000	0.8VHDC TO 68 PIN MALE 3 FOO	135.00
2	999999777001000	Cen50/F to DB25 Ext 12'SCSI	110.00
1	999999777674000	3 ft. SCSI 0.8mm Male to SCS	28.00
2	999999777119000	SCSI-3 EXTERNAL ACTIVE TERMI	40.00
2	999999777120000	SCSI-3 INTERNAL ACTIVE TERMI	40.00
1	999999777133000	Adapter IDC50F to HPDB68F In	20.00
1	999999777997000	68PIN MALE TO 50PIN MALE SCS	20.00
2	999999777137000	ADAPTER HPDB68F TO HPDB68F I	40.00
1	017229053205000	HEADSET F/CELLULAR & CORDLES	15.00
1	037988472376000	KX-TG2553S 2.4 GHz GigaRange	115.00

.00

CC#:

.00	563.00	.00	56	.00	563.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

12/13/01 TR#: 0944206 01-KAR016 AMI

3	999999777004000	HPDB68F TO HPDB68F EXTERNAL	60.00
1	999999777010000	0.8VHDC TO 68 PIN MALE 3 FOO	40.00
1	000000000000000	LVD RIBBON CABLE 5 CONN.	30.00
			130.00

CC#:

.00	130.00	.00		130.00	130.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

01/04/02 TR#: 0958406 01-KAR016 AMI

1	999999777422 000	CABLE SCSI-3/SCSI--6ft screw	25.00
2	999999777780 000	CAT5E SHIELDED COUPLER	16.00
2	763474021826 000	***ADAPTER SCSI 3 DB68F/F	60.00
1	999999777161 000	HPDB50 M TO HPDB68M 3'CABLE	18.00

119.00

CC#:

.00	119.00	.00	119.00	119.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

02/14/02 TR#: 0981753 01-KAR016 AMI

2	999999666032000	50 ft. CAT6 RJ45 UTP Snagle	40.00

40.00

CC#:

.00	40.00	.00		40.00	40.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

03/07/02 TR#: 0993154 01-KAR016 RATA

1	092636105563000	Sport Deluxe Computer Backpa	89.99

89.99

CC#:

.00	89.99	.00		89.99	89.99

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

)4/10/02 TR#: 1011460 01-KAR016 AMI

2	684096010077 000	ETHERENGINE 100-AE 10/100Mbp	18.00
2	790069220333 000	10/100Mbps Ethernet AdapterP	26.00
			44.00

CC#:

.00	44.00	.00		44.00	44.00

4412

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

)4/12/02 TR#: 1013206 01-KAR016 AMI

2	999999777152000	0.8MM VHDC 68M TERMINATOR W/	52.00
2	999999000020000	DB-15F TO DB15F GENDER CHANG	6.00
2	722868102428000	GENDER CHANGER DB9 FEMALE/ F	10.00
1	722868102671000	CABLE AT SERIAL ADAPT 6'DB9F	5.00
2	722868102589000	GENDER CHANGER DB9 FF LOW PR	14.00
1	722868117286000	SCSI I/SCSI III INT ADAPTER	25.00
1	763474091898000	***CABLE PS/2 MC KYB,MOUSE,V	25.00
2	999999777133000	Adapter IDC50F to HPDB68F In	30.00
2	999999777137000	ADAPTER HPDB68F TO HPDB68F I	30.00
1	999999777039000	6FT NULL MODEM CABLE 9 PIN F	8.00
3	761345770040000	Thumb Screws Case Upgrade	9.00
1	722868384916000	OmniView KVM 4-port Switch P	130.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

)4/12/02 TR#: 1013206 01-KAR016 AMI

344.00

CC#:

.00 344.00 .00 344.00 344.00

4414

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

05/08/02 TR#: 1026864 01-KAR016 AMI

4	999999777020000	U3W LVD 5.25 FBF+MX4+FBF 68	180.00
1	999999800218000	CASE FULL HEIGHT 68PIN/LVD 1	145.00
1	999999888033000	4-BAY EXT.SCSI-3 LVD 160 200	220.00
3	722868100417000	CABLE AC POWER ADAPTERN	18.00
2	999999777152000	0.8MM VHDC 68M TERMINATOR W/	60.00
2	999999777119000	SCSI-3 EXTERNAL ACTIVE TERMI	40.00
3	999999777137000	ADAPTER HPDB68F TO HPDB68F I	60.00
1	999999777806000	HPD50 MALE TO MALE SCSI 3 FO	15.00
1	999999777241000	CABLE SCSI-3/SCSI--3screw	20.00
1	722868177259000	CABLE SCSI 2/SCSI 3 ADAPTER	20.00
1	999999777138000	0.8MM VHDC 68M TO 0.8MM VHDC	45.00
1	761345770033000	ATX Power Supply Tester	12.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

05/08/02 TR#: 1026864 01-KAR016 AMI

1	999999777024000	ATX POWER SUPPLY 9IN EXTENS	5.00
2	722868102428000	GENDER ADAPTER DB9 FEMALE FE	13.98
2	722868100462000	CABLE DB9 EXTENSION DB9M/F 6	10.00
1	999999777806000	HPD50 MALE TO MALE SCSI 3 FO	18.00

881.98

CC#:

.00	881.98	.00		881.98	881.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

05/15/02 TR#: 1029639 01-KAR016 AMI

1	722868114070 000	EXPANDVIEW VIDEO SEPARATOR V	59.99
1	722868328521 000	OMINVIEW MONITOR EXTENDER F/	39.99
1	761345770415 000	Fan Smart Fan 92mm	16.99
1	999999777119 000	SCSI-3 EXTERNAL ACTIVE TERMI	20.00
1	999999777003 000	HDDB50F TO DB50F EXTERNAL SC	20.00
1	999999777137 000	ADAPTER HPDB68F TO HPDB68F I	20.00
1	722868307267 000	CABLE HDDB15P "Y" 2-HDDB15F	9.99
2	761345770941 000	CPU Cyclone Blower Cooling C	29.98
1	999999777130 000	ADAPTER DB68F TO DB50M	20.00
1	999999777150 000	HPDB68M TO DB50M EXTERNAL AD	20.00
1	999999777161 000	HPDB50 M TO HPDB68M 3'CABLE	16.00
1	999999777241 000	CABLE SCSI-3/SCSI--3screw	18.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

05/15/02 TR#: 1029639 01-KAR016 AMI

1	722868177259 000	CABLE SCSI 2/SCSI 3 ADAPTER	20.00
1	999999500115 000	SUPER VGA HD15,M/F 50' W/FER	35.00

345.94

CC#:

.00	345.94	.00		345.94	345.94

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

05/25/02 TR#: 1033742 01-KAR016 ROCK

1	999999777051000	50'RJ45 CABLE GREEN SNAGLESS	19.99
1	999999777050000	50'RJ45 CABLE RED SNAGLESS	19.99
1	999999777137000	ADAPTER HPDB68F TO HPDB68F I	29.99
1	999999777138000	0.8MM VHDC 68M TO 0.8MM VHDC	49.99
1	999999777113000	HPDB50 M TO HPDB68M 6'CABLE	29.99

149.95

CC#:

.00	149.95	.00		149.95	149.95

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

06/19/02 TR#: 1042545 01-KAR016 AMI

1	785414103522 000	STROBE PRO NT CLR USB/SER/PA KA140W013008 1	225.00

225.00

CC#:

.00	225.00	.00		225.00	225.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

09/13/02 TR#: 1075222 01-KAR016 AMI

2	722868389362 000	ADAPTER DB9M TO RJ12F ADAPTE	9.98
1	999999777151 000	SCA MC80F TO HPDB68F INTERNA	19.99
1	999999800680 000	68-PIN PASS THROUGH TERMINAT	19.99
2	722868179987 000	CABLE MAC PLUS EXTENSION 6'	15.98
1	763429272211 000	SPLITTER 2WAY, 5-900MHz UHF-	3.99
1	761345770422 000	Blue LED 80mm Fan	12.99
1	761345122221 000	Easy USB Adapter Kit: Adds 2	14.99
			97.91

CC#:

.00	97.91	.00		97.91	97.91

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

09/20/02 TR#: 1078019 01-KAR016 ROCK

1	027242596023 000	DSC-F707 Cyber-shot® digital S011462317C 1	970.00
2	027242585560 000	Memory Stick 128MB (MSA-128A	140.00
1	027242548015 000	NP-FM50 SONY LITH-ION DCR-TR	60.00
1	092636107239 000	MEMORYSTICK USB READER/WRITE	39.99
1	021331370280 000	58MM UV FILTER GLASS WITH ME	39.99
1	636980617589 000	58MM POLARIZER FILTER METAL	39.99
1	027242591844 000	AC-SQ950D Dual M Series char	129.99
1	092636104511 000	UNIVERSAL HANDHELD ORGANIZER	29.99
1	757887706005 000	PYRO 1394 Memory Stick Fire	70.00
			1,519.95

CC#:

.00	1,519.95	.00		1,519.95	1,519.95

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

09/26/02 TR#: 1080748 01-KAR016 AMI

1	999999777141000	CRIMPING TOOL FOR RJ45 & RJ1	35.00
1	722868193143000	250' Gray CAT 5e Horizontal	49.99
1	783250354658000	20-26 AWG RS232 DBSUB CONTAC	49.99
4	999999777036000	3FT RJ45 CAT 5E PURPLE	7.96
2	999999777802000	3FT RJ45 CAT5E-GREEN	3.98
2	999999777805000	3FT RJ45 CAT5E-BLUE	3.98
2	999999777800000	3FT RJ45 CAT5E-WHITE	3.98
1	999999777035000	3FT RJ45 CAT 5E 3 FT YELLOW	1.99
1	999999777810000	CAT5E RJ45 1 FOOT UTP SNAGLE	1.99
1	722868186114000	CABLE AUDIO/VIDE CABLE 6'	14.99
1	722868274866000	MiniVak,Vacuums dirt and dus	9.99
1	722868186121000	CABLE AUDIO/VIDEO CABLE 12'	12.99

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

09/26/02 TR#: 1080748 01-KAR016 AMI

1	722868109489 000	TWIST-FREE CORD ADAPTER	2.99
1	722868176382 000	CABLE CAT5 RJ45 PATCH 7FT SN	4.99
2	722868236185 000	PHONE CABLE 25FT 3-LINE RG12	9.98
1	722868172926 000	CABLE CAT5 RJ45 PATCH 3FT RE	3.99
1	618504070988 000	MULTI-NETWORK CABLE TESTER W	65.00
2	050644003707 000	MTMSH CRIMP BANANAS	25.98

309.76

CC#:

.00	309.76	.00		309.76	309.76

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

09/29/02 TR#: 1081902 01-KAR016 ROCK

12	999999800708000	KEYSTONE JACK 4-PAIR RJ45 CA	59.88
12	999999800709000	KEYSTONE JACK 4-PAIR RJ45 CA	59.88
12	999999800664000	KEYSTONE JACK WHITE	59.88
12	999999800705000	KEYSTONE JACK 4-PAIR RJ45 CA	59.88
12	999999800670000	KEYSTONE JACK BLUE	59.88
1	722868322307000	DELUXE TELCO PUNCH DOWN TOOL	59.99
2	999999500352000	MD4 F/RCA JACK ADAPTER	13.98
2	618504071121000	ENHANCED NETWORK TESTER & TR	299.98
1	999999222809000	NETWORK TESTER RJ11/RJ45	99.99
1	999999666020000	CAT6 RJ45 7 FOOT UTP SNAGLES	7.99
1	999999666012000	CAT6 RJ45 7 FOOT UTP SNAGLES	5.99
1	999999666013000	CAT6 RJ45 7 FOOT UTP SNAGLES	6.99

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

09/29/02 TR#: 1081902 01-KAR016 ROCK

1	999999800673 000	CAT5e RJ45 UTP 10FT BLACK	3.99
2	050644003707 000	MTMSH CRIMP BANANAS	25.98
1	030878926195 000	SPEAKER CABLE 20FT 16AWG	4.99
1	745883548859 000	EtherFast 8-Port 10/100 Work	69.99
1	999999800663 000	4 PORT WALL PLATE WHITE	3.99

903.25

CC#:

.00	903.25	.00		903.25	903.25

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

10/25/02 TR#: 1092829 01-KAR016 ROBB

1	012562589718 000	CD-R80 Pioneer Brand 32x 700	13.99
1	722868110256 000	RJ11 CAT5 IVORY 50' PATCH CB	8.99
1	722868110256 000	RJ11 CAT5 IVORY 50' PATCH CB	8.99

40.00

SHIP INFO:

.00	31.97	.00		31.97	31.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

.1/04/02 TR#: 1097031 01-KAR016 AMI

1	722868110645 000	RG59 COAXIAL CABLE 12FT BLK	4.99
1	999999777163 000	RJ45 CAT 5E 14FOOT BLUE PATC	5.99
1	999999800685 000	CAT5e RJ45 UTP 14FT GREY	3.99
1	999999800676 000	CAT5e RJ45 UTP 10FT YELLOW	3.99
1	999999777165 000	RJ45 CAT 5E 14 FOOT BLACK PA	5.99
1	999999666022 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.99
1	999999777058 000	25'RJ45 CABLE RED SNAGLESS	7.99
1	050644087066 000	***MONSTERVIDEO 2 F-F 4 MTR	34.99
1	999999666012 000	CAT6 RJ45 7 FOOT UTP SNAGLES	5.99
1	050644003707 000	MTMSH CRIMP BANANAS	10.00
1	999999888776 000	TONE GENERATOR & TROBE	110.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/04/02 TR#: 1097031 01-KAR016 AMI

201.91

CC#:

.00 201.91 .00 201.91 201.91

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

2/12/02 TR#: 1112582 01-KAR016 AMI

1	722868157565000	500' Blue CAT 5e Horizontal	80.00

80.00

CC#:

.00	80.00	.00		80.00	80.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

2/17/02 TR#: 1114903 01-KAR016 AMI

1	999999777663000	PATCH PANEL 24-PORT CAT5 110	65.00
1	999999777662000	PATCH PANEL 12-PORT CAT5 110	50.00
1	999999777558000	WALL MOUNT BRACKET 7"X19"X12	40.00
1	999999777014000	USB-A TO MINI USB-A 6 FOOT C	10.00
			165.00

CC#:

.00	165.00	.00	165.00	165.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

12/30/02 TR#: 1121243 01-KAR016 AMI

1	017229084650 000	DSP-500 Digitally-enhanced G	69.99
1	757887204426 000	USB Turbo 2.0 WebCam with US	89.99
1	740668101113 000	Waikiki Zip Pouch -Neoprene	12.99
1	000000000000 000	UTILITY POUCH	5.00
			177.97

CC#:

.00	177.97	.00		177.97	177.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

01/17/03 TR#: 1128285 01-KAR016 AMI

1	745883553051 000	Dual-Band Wireless A+B (11/5	250.00
2	745883553259 000	WPC51AB Dual-Band Wireless A	260.00
1	757887204426 000	USB Turbo 2.0 WebCam with US	89.99
			599.99

CC#:

.00	599.99	.00		599.99	599.99

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

02/13/03 TR#: 1138607 01-KAR016 AMI

1	745883553259 000	WPC51AB Dual-Band Wireless A	135.00
2	999999800965 000	LVD INT.-2/EXT. LVD-2 CONN.6	50.00
2	999999777552 000	HPDB68M-ONE END ACTIVE TERMI	70.00
2	999999777152 000	0.8MM VHDC 68M TERMINATOR W/	70.00
1	999999777011 000	0.8VHDC TO 68 PIN MALE 6 FOO	50.00
1	722868110089 000	HEADPHONE EXTENSION CABLE 25	6.00
1	092636109066 000	Retractable Flat USB Cord- 6	20.00
2	999999777120 000	SCSI-3 INTERNAL ACTIVE TERMI	50.00
1	999999666021 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00
1	999999666023 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00
1	999999666024 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00
1	999999666022 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

02/13/03 TR#: 1138607 01-KAR016 AMI

1	092636109189 000	Wireless Optical USB Mini Mo	40.00

519.00

CC#:

.00	519.00	.00	519.00	519.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

02/13/03 TR#: 1138609 01-KAR016 AMI

1	740668101113000	Waikiki Zip Pouch -Neoprene	9.00

9.00

CC#:

.00	9.00	.00	9.00	9.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

03/03/03 TR#: 1145459 01-KAR016 AMI

4	999999777010000	0.8VHDC TO 68 PIN MALE 3 FOO	160.00

160.00

CC#:

.00	160.00	.00		160.00	160.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

03/25/03 TR#: 1154908 01-KAR016 AMI

1	757887207007000	Pyro 1394 WebCam with Pyro 1	114.99
1	788875888106000	TRAVEL MOUSE-BLACK PC	24.99
1	785414105502000	Strobe XP100 Mobile Scanner	199.99
			339.97

CC#:

.00	339.97	.00		339.97	339.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

03/25/03 TR#: 1154911 01-KAR016 AMI

2	745883553884 000	WMP54G Wireless-G 54Mbps 802	140.00
1	745883553853 000	Wireless-G Broadband Router/	135.00
			275.00

CC#:

.00	275.00	.00		275.00	275.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

03/26/03 TR#: 1155444 01-KAR016 AMI

1	722868246962 000	USB2 A-B PLUG 3FT CABLE	7.00
1	782606634604 000	WAHGA5+ iWavePort 5 dBi High	45.00
1	722868342657 000	FIREWIRE 6-PIN TO 6-PIN 14FT	12.00
1	722868247013 000	USB2 10' A-B TRANSLUCENT CA	10.00
1	722868143797 000	USB EXTENSION 10' A MALE TO	8.00
1	722868138533 000	USB EXTENSION 6' A MALE TO A	7.00
3	722868109366 000	STEREO MINI TO MINI PLUG,12"	11.97
1	757887202101 000	USB Turbo 2.0 WebCam, 640x48	69.99

170.96

CC#:

.00	170.96	.00		170.96	170.96

4440

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

03/27/03 TR#: 1155757 01-KAR016 AMI

1	701107483870 000	FireWire and USB2.0 Combo Hu	55.00
1	684096210071 000	10/100Mbps PCI LAN Adapter	8.00
1	760884138311 000	DuoConnect PCI 2.2 Combo Car	85.00
			148.00

CC#:

.00	148.00	.00		148.00	148.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

04/28/03 TR#: 1168794 01-KAR016 AMI

2	999999777138000	0.8MM VHDC 68M TO 0.8MM VHDC	99.98
1	999999777004000	HPDB68F TO HPDB68F EXTERNAL	29.99

129.97

CC#:

.00	129.97	.00		129.97	129.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

04/30/03 TR#: 1169591 01-KAR016 MAD

2	785414105403 000	Strobe XP 200 SheetFed 600dp		559.98
		57422C017217	1	
		57422C017316	1	

.00	559.98	.00	55	.00	559.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

05/22/03 TR#: 1178577 01-KAR016 AMI

1	607421726221 000	Freespeak with Bluetooth don	169.99
1	680638000018 000	Jade Fars Pictorial MouseRug	14.99
1	680638000322 000	Ivory Julian MouseRug® Mouse	14.99
			199.97

CC#:

.00	199.97	.00		199.97	199.97

4444

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

10/19/03 TR#: 1235841 01-KAR016 ELI

1	027242622357 000	BC-TRM Super compact M serie	59.99
2	027242548015 000	NP-FM50 SONY LITH-ION DCR-TR	119.98
			179.97

CC#:

.00	179.97	.00		179.97	179.97

invoice

608799

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/17/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/17/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SC-A/21003	ADAPTEC 21003 RAID CONTROLLER	395.00	395.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10731

NonTaxable Subtotal	395.00
Taxable Subtotal	0.00
Tax	0.00
Total	395.00

invoice

608983

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

video card

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/13/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/13/03	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-DG460/8A	NVIDIA G4 TI4600 128MB AGP	289.00	289.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10764

NonTaxable Subtotal	289.00
Taxable Subtotal	0.00
Tax	0.00
Total	289.00

invoice

008987

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

video card

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/13/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/13/03	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-LWG2/32	MSI NVIDIA G3 TI200 128MB AGP	139.00	139.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10802

NonTaxable Subtotal	139.00
Taxable Subtotal	0.00
Tax	0.00
Total	139.00

invoice

608771

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

4 mobile rack for hard drive

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/13/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/13/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		MI-ADD/ON	DATA TANK FOR SCSI	79.00	316.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

CK# 10808

NonTaxable Subtotal	316.00
Taxable Subtotal	0.00
Tax	0.00
Total	316.00

invoice

609858

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/24/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/24/03	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		SC-A/2930	ADAPTEC 39160 U320 CONTROLLER	339.00	678.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

ck # 10919

NonTaxable Subtotal	678.00
Taxable Subtotal	0.00
Tax	0.00
Total	678.00

4450

invoice

610103

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

3 harddrive racks

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
05/28/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	05/28/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		MI-ADD/ON	MOBILE RACK FOR SCSI HARD DRIVE	79.00	237.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10963

NonTaxable Subtotal	237.00
Taxable Subtotal	0.00
Tax	0.00
Total	237.00

4451

invoice

605823

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

8 Harddrive

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/20/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/20/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
8	8		HD-ST336752	SEAGATE 36GB 15K RPM CHEETAH	539.00	4312.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 10008

NonTaxable Subtotal	4312.00
Taxable Subtotal	0.00
Tax	0.00
Total	4312.00

invoice

505607

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/27/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/27/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
6	6		HD-QT/ATLA35	SEAGATE 36GB 15K RPM CHEETAH	558.00	3348.00
2	2		MI-ADD/ON	SCSI 80PIN MOBILE RACK Case	89.00	178.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

Ck # 3074

NonTaxable Subtotal	3526.00
Taxable Subtotal	0.00
Tax	0.00
Total	3526.00

invoice

605234

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
6	6		HD-ST336704LW	SEAGATE CHEETAH 36GB 15K/RPM	549.00	3294.00
6	6		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	90.00	540.00
2	2		SW-W2000P	MS WINDOWS 2000 PRO	139.00	278.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 2998.

NonTaxable Subtotal	0.00
Taxable Subtotal	4112.00
Tax (8.250 %)	339.24
Total	4451.24

invoice

005233

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Various Components

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
46	46		TB-3T/DDS	DDS-2 TAPES	9.50	437.00
2	2		HD-ST336704LW	SEAGATE CHEETAH 36GB 15K/RPM	549.00	1098.00
1	1		HD-ST318404LW	SEAGATE 18GB SCSI U160/10K HDD	225.00	225.00
1	1		SC-29160N	ADAPTEC ULTRA160 PCI64 SCSI	245.00	245.00
1	1		HD-ST336752	SEAGATE 36GB FIBER CHANNEL	545.00	545.00
2	2		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	90.00	180.00
1	1		MI-KB/A	LINKSYS 4 PORT KVM SWITCH	79.00	79.00
1	1		MI-KB/A	LINKSYS 2 PORT KVM SWITCH	49.00	49.00
2	2		SC-A/2930	ADAPTEC 2906 SCSI CONTROLLER	55.00	110.00
1	1		FM-3/U56E	3COM/USR 56K V90 EXTERNAL	95.00	95.00

Hard drive

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 2997

NonTaxable Subtotal	0.00
Taxable Subtotal	3063.00
Tax (8.250 %)	252.70
Total	3315.70

invoice

606320

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. C18748

4 Harddrives

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
02/21/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	02/21/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		HD-ST336752	SEAGATE 36GB 15K CHEETAH	538.00	2152.00

ll the computer systems carry a one year to three year limited warranty.15%
stocking fee for returns after 7 days but within 30 days of the purchase.No
turn will be accepted without prior authorisation.
rranty will be void, when GCS sticker(s) is removed.

Ck # 10074

NonTaxable Subtotal	2152.00
Taxable Subtotal	0.00
Tax	0.00
Total	2152.00

invoice

606730

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

10 Harddrives

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/17/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/17/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
10	10		HD-ST309170	SEAGATE ST1181677 BARACUDA	1545.00	15450.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10168 $2000.
Ck # 10190. $5000
Ck # 10201 $2000
Ck # 10224 $2000.-
Ck # 10281 $2450
Ck # 10326 $2000.-
$15450.-

NonTaxable Subtotal	15450.00
Taxable Subtotal	0.00
Tax	0.00
Total	15450.00

invoice

609498

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

4 Hard Drive

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
02/28/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	02/28/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
4	4		HD-ST173404LW	73GB CHEETAH 80PIN 15K RPM HDD	705.00	2820.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Chk # 10967. # 1260 partial

NonTaxable Subtotal	2820.00
Taxable Subtotal	0.00
Tax	0.00
Total	2820.00

invoice

607627

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Memory

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
08/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	08/02/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
4	4		ME-R/256	256MB RAMBUS 800MHZ	99.00	396.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10371

NonTaxable Subtotal	396.00
Taxable Subtotal	0.00
Tax	0.00
Total	396.00

invoice

607660

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
08/07/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	08/07/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CA-APATX	APAX ATX TOWER CASE	40.00	40.00
1	1		CD-CL5233E	52X CD-ROM DRIVE L.G.	25.00	25.00
1	1		FD-M144	MITSUMI 1.44MB FDD	15.00	15.00
1	1		LABOR	SERVICE CHARGER PER HOUR	25.00	25.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10500

NonTaxable Subtotal	105.00
Taxable Subtotal	0.00
Tax	0.00
Total	105.00

4460

invoice

606407

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/05/02	PICK UP	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/05/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-ATE32A	ATI XPERT 2000 32MB AGP	39.00	39.00
1	1		NW-3C905B/C	3COM 9096B 1000 NIC SERVER PCI	139.00	139.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10632

NonTaxable Subtotal	178.00
Taxable Subtotal	0.00
Tax	0.00
Total	178.00

invoice 505634

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/02/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
8	8		MI-MR/E	MOBILE RACK FOR SCSI	79.00	632.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10713.

NonTaxable Subtotal	632.00
Taxable Subtotal	0.00
Tax	0.00
Total	632.00

4462

invoice

605922

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/04/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/04/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-ATE32A	ATI RADEON 7500 64MB AGP	179.00	179.00
4	4		HD-ST336752	SEAGATE 36GB 15K RPM CHEETAH	539.00	2156.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ok # 10162

NonTaxable Subtotal	2335.00
Taxable Subtotal	0.00
Tax	0.00
Total	2335.00

invoice

606852

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/29/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/29/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		ME-R512	512MB RAMBUS PC800 ECC	237.00	948.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10154

NonTaxable Subtotal	948.00
Taxable Subtotal	0.00
Tax	0.00
Total	948.00

invoice

606513

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/29/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
4	4		ME-R512	512MB RAMBUS PC800	239.00	956.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10139

NonTaxable Subtotal	956.00
Taxable Subtotal	0.00
Tax	0.00
Total	956.00

invoice

606546

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/14/02	p/u	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/14/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		VD-ARM64A	ATI AIW RADEON 8500 64MB AGP	389.00	389.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck# 10135

NonTaxable Subtotal	389.00
Taxable Subtotal	0.00
Tax	0.00
Total	389.00

invoice

606816

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/25/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/23/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	79.00	237.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10183

NonTaxable Subtotal	237.00
Taxable Subtotal	0.00
Tax	0.00
Total	237.00

invoice

607976

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
09/16/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	09/16/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
Warranty will be void, when GCS sticker(s) is removed.						

NonTaxable Subtotal	1200.00
Taxable Subtotal	0.00
Tax	0.00
Total	1200.00

INVOICE 006760

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/19/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/19/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		MI-MR/SCSI	MOBILE RACK UW SCSI	88.00	88.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10179.

NonTaxable Subtotal	88.00
Taxable Subtotal	0.00
Tax	0.00
Total	88.00

invoice

5067742

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/17/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/17/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		MI-MR/SCSI	MOBILE RACK UW SCSI	88.00	176.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck#10178

NonTaxable Subtotal	176.00
Taxable Subtotal	0.00
Tax	0.00
Total	176.00

4470

invoice

505706

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/12/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/12/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SC-A/21008	ADAPTEC 21008 RAID CONTROLLER	425.00	425.00
2	2		KB-LOGITEC/M	LOGITEC FREEDOM OPTICAL KB &	99.00	198.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

ck # 10164

NonTaxable Subtotal	623.00
Taxable Subtotal	0.00
Tax	0.00
Total	623.00

invoice

607791

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

CABLE

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
08/23/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	08/23/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		KB-LOGITEC/M	LOGITEC FREEDOM OPTICAL KB &	95.00	190.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10430

NonTaxable Subtotal	190.00
Taxable Subtotal	0.00
Tax	0.00
Total	190.00

4472

invoice

605235

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
2	2		UPGRADE	FROM E-STAR TO ANTEC SX1030	73.00	146.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck #2993

NonTaxable Subtotal	0.00
Taxable Subtotal	146.00
Tax (8.250 %)	12.05
Total	158.05

4473

invoice

605236

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. GA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
2	2		CB-EXTEN.	KVM THREE IN ONE CABLE	19.00	38.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 2991

NonTaxable Subtotal	0.00
Taxable Subtotal	38.00
Tax (8.250 %)	3.14
Total	41.14

4474

invoice

605237

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
2	2		NW-DL530TX	D-LINK 100/1000 NIC	99.00	198.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck#2968

NonTaxable Subtotal	0.00
Taxable Subtotal	198.00
Tax (8.250 %)	16.34
Total	214.34

invoice 605525

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/13/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/13/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
2	2		MI-ADD/ON	3CSI MOBILE RACK 80PIN	90.00	180.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 3049.

NonTaxable Subtotal	0.00
Taxable Subtotal	180.00
Tax (8.250 %)	14.85
Total	194.85

invoice

505422

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/01/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/01/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SW-NSW	MS VISUAL STUDIO 6.0 CD ONLY	480.00	480.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

ck # 3051

NonTaxable Subtotal	0.00
Taxable Subtotal	480.00
Tax (8.250 %)	39.60
Total	519.60

invoice

605614

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/28/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/28/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SC-AAW37I	ADAPTEC 32003 RAID CONTROLLER	623.00	623.00

Connects 2 harddrives

.11 the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

CK# 10002

NonTaxable Subtotal	623.00
Taxable Subtotal	0.00
Tax	0.00
Total	623.00

invoice

605855

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/24/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/24/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SC-A/21008	ADAPTEC 21008 RAID CONTROLLER	425.00	425.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 10019

NonTaxable Subtotal	425.00
Taxable Subtotal	0.00
Tax	0.00
Total	425.00

invoice

605646

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/29/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/29/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PR
1	1		UPGRADE	UPG TO WIRELESS KEYBOARD/MOUSE	50.00	50.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

ck # 89.

NonTaxable Subtotal	50.00
Taxable Subtotal	0.00
Tax	0.00
Total	50.00

4480

invoice

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO.

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/14/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/14/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	329.00	658.00
8	8		MI-ADD/ON	SCSI MOBILE RACK 80PIN	85.00	680.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

OK #93

NonTaxable Subtotal	1338.00
Taxable Subtotal	0.00
Tax	0.00
Total	1338.00

invoice

606422

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/08/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/08/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
2	2		HD-ST336752	SEAGATE 36GB 15K 80PIN	535.00	1070.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

Ck # 10102

NonTaxable Subtotal	1070.00
Taxable Subtotal	0.00
Tax	0.00
Total	1070.00

4482

invoice

605816

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/19/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/19/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
8	8		ME-R/256	256MB RAMBUS 800MHZ memory	95.00	760.00
1	1		MT-D/712B	17" CTX LCD MONITOR monitor	645.00	645.00
1	1		VD-ARM64A	ATI AIW RADEON 64MB 8500 AGP Card	369.00	369.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

OK# 100 11

NonTaxable Subtotal	1774.00
Taxable Subtotal	0.00
Tax	0.00
Total	1774.00

invoice

606416

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Laptop

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/07/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
LEEBURGER	03/07/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NB-I/T	IBM THINKPAD T23	2500.00	2500.00
1	1		MI-S/H	SHIPPING	30.00	30.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck# 10122

NonTaxable Subtotal	2530.00
Taxable Subtotal	0.00
Tax	0.00
Total	2530.00

invoice

606092

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/24/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/24/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		NB-3/V	IBM THINKPAD 12P1992	1860.00	1860.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10074. $ 1680 —

Apply $ 180.
credit
from (Tax exempt).

NonTaxable Subtotal	1860.00
Taxable Subtotal	0.00
Tax	0.00
Total	1860.00

invoice 605551

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/15/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/15/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-BUNDLE	ACT 2000 CD ONLY	55.00	55.00
1	1		CPU-P4/17	INTEL P4 1.7GHZ XEON CPU	335.00	335.00
ONE YEAR FOR HARDWARE; THREE YEAR FOR LABOR; 7 DAYS DOA CLAIM AND RETURN.						

Ck# 3056

NonTaxable Subtotal	390.00
Taxable Subtotal	0.00
Tax	0.00
Total	390.00

invoice

8053774

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/29/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/29/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SW-NSW	MS WIN 2000 ADVANCED SERVER CD	635.00	635.00
1	1		SW-MSXPH	MS EXCHANGE SERVER CD	800.00	800.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 3058.

NonTaxable Subtotal	0.00
Taxable Subtotal	1435.00
Tax (8.250 %)	118.39
Total	1553.39

invoice

005791

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/30/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/30/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SW-W98/2/P	MS WINDOWS 98 2ND EDITION	99.00	99.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 30246

NonTaxable Subtotal	0.00
Taxable Subtotal	99.00
Tax (8.250 %)	8.17
Total	107.17

invoice

605566

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Software

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/16/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/16/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SW-BUNDLE	MICROSOFT PROJECT	480.00	480.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 3059

NonTaxable Subtotal	480.00
Taxable Subtotal	0.00
Tax	0.00
Total	480.00

invoice

606964

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
05/09/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	05/09/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		UPGRADE	FROM XP OFFICE SMALL BUSI TO	127.00	127.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10196

NonTaxable Subtotal	127.00
Taxable Subtotal	0.00
Tax	0.00
Total	127.00

invoice

505900

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
05/02/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/30/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		SW-MSXPP	MS OFFICE XP SMALL	179.00	179.00
1	1		CDW-Y8424S	32X12X40X CD-RW DRIVE MIT	95.00	95.00
1	1		DVD-A1040P	16X48X DVD DRIVE SONY	59.00	59.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck#10205

NonTaxable Subtotal	333.00
Taxable Subtotal	0.00
Tax	0.00
Total	333.00

invoice

607268

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
06/14/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	06/14/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-MSO2000	MS OFFICE XP FOR SMALL BUSINESS	179.00	179.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

ck # 10273

NonTaxable Subtotal	179.00
Taxable Subtotal	0.00
Tax	0.00
Total	179.00

4492

invoice

606545

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/25/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/23/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		DVD-A1040P	DVD RAM/RW P/LSD311 DRIVE	365.00	365.00

ıll the computer systems carry a one year to three year limited warranty.15%
:estocking fee for returns after 7 days but within 30 days of the purchase.No
:eturn will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10129

NonTaxable Subtotal	365.00
Taxable Subtotal	0.00
Tax	0.00
Total	365.00

invoice

508401

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/04/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/04/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NW-IP100/3	3COM 10/100/1000 ETHERNET	109.00	109.00
121	12	109	MI-ADD/ON	4 MM 40GB TAPE	24.00	288.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10728

NonTaxable Subtotal	397.00
Taxable Subtotal	0.00
Tax	0.00
Total	397.00

invoice

608497

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/13/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/13/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		DVD-CLMK5004	DVD RAM/RW DRIVE PIONEER A-04	299.00	299.00
1	1		HUB-LY8/DS	LINKSYS 8 PORT SWITCH 10/100	69.00	69.00
2	2		CB-RJ45	RJ 45 CAT. 5E 10FT CABLE	4.00	8.00
2	2		CB-RJ45	RJ 45 CAT. 5E 25FT CABLE	8.00	16.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck#10669

NonTaxable Subtotal	392.00
Taxable Subtotal	0.00
Tax	0.00
Total	392.00

invoice

6085 46

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	TERMS
11/19/02	CC COD

PURCHASE ORDER NUMBER	OUR ORDER NUMBER
Verbal	None

QTY ORDERED	QTY SHIPPED		UNIT PRICE	EXTENDED PRICE
1	1		309.00	309.00
1	1	LER	395.00	395.00
1	1	LER	695.00	695.00
1	1		20.00	20.00

ll the computer arranty.15%
estocking fee for purchase. 3 days of the purchase.No
eturn will be
arranty will be

NonTaxable Subtotal	1419.00
Taxable Subtotal	0.00
Tax	0.00
Total	1419.00

4496

invoice

608635

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/02/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		3C-A/2100S	ADAPTEC 2100S RAID CONTROLLER	395.00	1185.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10714

NonTaxable Subtotal	1185.00
Taxable Subtotal	0.00
Tax	0.00
Total	1185.00

invoice

6085 02

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Service Charge

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/14/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/14/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
5	5		LABOR	SERVICE CHARGER PER HOUR	65.00	325.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10632

NonTaxable Subtotal	325.00
Taxable Subtotal	0.00
Tax	0.00
Total	325.00

invoice

502213

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY [illegible]

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHI	TERMS
06/10/02	Deliv	CC COD

PURCHASE ORDER NUMBER		OUR ORDER NUMBER
Verbal	6/10/02	None

QTY ORDERED	QTY SHIPPED	QTY B.O		UNIT PRICE	EXTENDED PRICE
1	1		HU [illegible]	159.00	159.00
2	2		SW [illegible]	295.00	590.00

All the computer systems [illegible] one year to three year limited warranty.15% restocking fee for return [illegible] within 30 days of the purchase.No return will be accepted without price authorization.
Warranty will be void, [illegible]

NonTaxable Subtotal	749.00
Taxable Subtotal	0.00
Tax	0.00
Total	749.00

4499

invoice

5088868

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

1 Computer

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/26/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/26/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CPU-P4/18	INTEL PENTIUM 4 1.8GHZ	550.00	550.00
1	1		MB-M/FS6167	MICROSTAR 6528LE MOTHERBOARD	0.00	0.00
1	1		ME-SD256B	SDRAM 256MB PC133 168PIN	0.00	0.00
1	1		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
1	1		HD-MX53U6	MAXTOR 30GB A133/7200RPM HDD	0.00	0.00
1	1		DVD-P/115E	16X48X DVD DRIVE SONY	0.00	0.00
1	1		VD-ARM64A	ATI RADEON 7000 64MB AGP	0.00	0.00
1	1		FM-A56/PM	A OPEN 56K PCI V92 /VOICE	0.00	0.00
1	1		CA-EP4	VIEWMICRO SILVER SEETHROUGH	0.00	0.00
1	1		KB-LOGITEC/M	LOGITEC PS/2 KEYBOARD	0.00	0.00
1	1		MO-MSI/E	MICROSOFT OPTICAL MOUSE	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10737

NonTaxable Subtotal	550.00
Taxable Subtotal	0.00
Tax	0.00
Total	550.00

4500

invoice

005049

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

2 server

****
*** THIS IS A REVISED INVOICE ***
****

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/01/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/01/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		CPU-P4/17	INTEL P4 1.7GHZ CPU	2290.00	4580.00
2	2		MB-M/F36167	MICROSTAR MB D850	0.00	0.00
2	2		HD-ST136403LW	SEAGATE 36GB SCSI UW/10K HDD	0.00	0.00
2	2		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
4	4		ME-R/256	256MB RAMBUS 800MHZ	0.00	0.00
2	2		SC-29160N	ADAPTEC ULTRA160 PCI64 SCSI	0.00	0.00
2	2		VD-ATAP16A	ATI ALL-IN-WONDER RADOEN 32MB	0.00	0.00
2	2		CDW-HP9100I	HP9700I DVD/CD-RW DRIVE	0.00	0.00
2	2		NW-3C905B/C	3COM 905B/C 10/100 NIC PCI	0.00	0.00
2	2		FM-3/U56I	3COM/USR 56K V90 PCI 2977	0.00	0.00
2	2		CA-ENFTX	E-STAR ATX P4 CHASIS	0.00	0.00
2	2		MT-N/AS120	HITACHI 21" .25 NI MONITOR	0.00	0.00
2	2		SK-AC333	ALTEC LANSING 333 SUBWOOFER	0.00	0.00
2	2		KB-MS/ERG	MIRCOSOFT MULTIMEDIA KEYBOARD	0.00	0.00
2	2		MO-MSI/P	M.S. INTELLIGENT PS/2 MOUSE	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 3000

NonTaxable Subtotal	0.00
Taxable Subtotal	4580.00
Tax (8.250 %)	377.85
Total	4957.85

4501

invoice 805362

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

3 servers

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/26/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/26/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	4022.00	12066.00
3	3		MB-SMP6DGE	SUPERMICRO P4DC6 DUAL XEON M,B.	0.00	0.00
6	6		ME-R/256	256MB RAMBUS 800MHZ	0.00	0.00
3	3		HD-ST336752	SEAGATE 36GB 15K SCSI HDD	0.00	0.00
3	3		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
3	3		VD-ARM64A	ATI OPEN GL2 64MB AGP	0.00	0.00
3	3		MI-ADD/ON	SCSI MOBILE RACK	0.00	0.00
2	2		CD-TO6401B	TOSHIBA 40X SCSI CD-ROM	0.00	0.00
1	1		DVDT/M1402	TOSHIBA 16X/40X SCSI INT.	0.00	0.00
3	3		SC-SBLIVEV	SOUND BLASTER LIVE 5.1	0.00	0.00
3	3		NW-DL530TX	D-LINK 10/100 NIC	0.00	0.00
3	3		CA-AT3580	ANTEC SX1030 SERVER CHASIS	0.00	0.00
3	3		SK-AC333	ALTEC LANSING 333 SUBWOOFER	0.00	0.00
3	3		KB-MS/ERG	MIRCOSOFT MULTIMEDIA KEYBOARD	0.00	0.00
3	3		MO-MSI/E	MICROSOFT OPTICAL MOUSE PS/2	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 3003 $4000
~~$ 4066.45~~
Ck # 91
$ 8066
12066

NonTaxable Subtotal	0.00
Taxable Subtotal	12066.00
Tax (8.250 %) Exempt	~~995.45~~
Total	~~13061.45~~

4502/12066.

invoice

805761

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Monitor

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/26/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/26/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		MT-S/E210	SUNSOMG SYNMASTER 240T 24" LCD	5625.00	16875.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 3004 $ 3000.
Ck # 10057 $ 10000.
Ck # 10108. $ 3875
Total $ 16875.

NonTaxable Subtotal	0.00
Taxable Subtotal	16875.00
Tax (8.250 %)	~~1392.19~~
Total	~~18267.19~~ 16875

Page 1

4503

invoice

605781

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Server

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/14/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/14/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	3227.00	3227.00
1	1		MB-SMSBA	SUPERMICRO P4DC6+ DUAL XEON	0.00	0.00
4	4		ME-R/256	256MB RAMBUS 800MHZ	0.00	0.00
2	2		HD-ST336752	SEAGATE 36GB U160 15KRPM	0.00	0.00
1	1		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
1	1		CD-TO6702B	52X SONY UDMA CD-ROM	0.00	0.00
1	1		NW-IP1003D	INTEL PRO/1000- NIC	0.00	0.00
1	1		CA-AT3580	ANTEC SX1030 TOWER BLACK	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 92

NonTaxable Subtotal	3227.00
Taxable Subtotal	0.00
Tax	0.00
Total	3227.00

invoice

605779

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: C38748

Various pts
4 harddrives
2 CPU

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N

DATE	SHIP V	TERMS
12/13/01	Delivere	COD

PURCHASE ORDER NUMBER		OUR ORDER NUMBER
Verbal	12/	None

QTY. ORDERED	QTY. SHIPPED	QTY B.O.	ITEM	UNIT PRICE	EXTENDED PRICE
12	12		MI-AD	9.50	114.00
1	1		SW-BU	65.00	65.00
1	1		UPGRA	396.00	396.00
4	4		HD-ST3	543.00	2172.00
12	12		CB-EXT	2.00	24.00
1	1		FM-3/U	55.00	55.00
2	2		KB-LOG	55.00	110.00
1	1		CPU-P4/	29.00	329.00
6	6		ME-R/25	95.00	570.00
2	2		ME-8D51	79.00	158.00
2	2		CPU-P4/1	29.00	658.00
1	1		MB-3M3BA	.00	650.00

ll the computer systems carry
estocking fee for returns afte
eturn will be accepted without
larranty will be void, when GC

Ok # 10035

NonTaxable Subtotal	5301.00
Taxable Subtotal	0.00
Tax	0.00
Total	5301.00

4505

invoice

607976

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Computn

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
09/16/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	09/16/02	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CPU-P4/18	INTEL PENTIUM 4 1.8GHZ	1200.00	1200.00
1	1		MB-I/D845	INTEL P4 D845 WNL MOTHERBOARD	0.00	0.00
1	1		ME-SD512B	512MB SDRAM PC133	0.00	0.00
1	1		HD-WD64AA	W.D.60GB ATA100/7200 RPM	0.00	0.00
1	1		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
1	1		VD-ARM64A	ATI RADEON 7000 64MB AGP	0.00	0.00
1	1		DVD-P/115E	16X48X DVD DRIVE SONY	0.00	0.00
1	1		CDW-CRX140E	40X20X48X CD-RW DRIVE MIT	0.00	0.00
1	1		FM-A56/PM	A OPEN 56K PCI V92 /VOICE	0.00	0.00
1	1		SW-MSXPH	MS WINDOWS XP HOME	0.00	0.00
1	1		CA-EP4	VIEWMICRO SEE THROUGH BLUE	0.00	0.00
1	1		MT-N/AS120	NEC 15" FLAT LCD MONITOR	0.00	0.00
1	1		SK-ATP3	BENWIN 2000 SPEAKER	0.00	0.00
1	1		KB-LOGITEC/M	LOGITEC PS/2 KEYBOARD	0.00	0.00
1	1		MO-LTWPS/2	LOGITEC WHEELL PS/2 MOUSE	0.00	0.00
1	1		PT-HP612	HP 656 DESKJET COLOR PRINTER	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.

Ck#10517

NonTaxable Subtotal	1200.00
Taxable Subtotal	0.00
Tax	0.00
Total	1200.00

4506

invoice

609473

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

Computer

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/11/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/11/03	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		MI-ADD/ON	SUPERMICRO 8820 BAREBONE SYSTEM	795.00	795.00
1	1		CPU-P4/2	INTEL P4 XEON 2.0GHZ CPU	189.00	189.00
2	2		ME-R/128	RAMBUS 128MB 800 MHZ	55.00	110.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Chk # 10865

NonTaxable Subtotal	1094.00
Taxable Subtotal	0.00
Tax	0.00
Total	1094.00

invoice

699297

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP	TERMS
02/20/03	Deliver	CC COD

PURCHASE ORDER NUMBER	OUR ORDER NUMBER
Verbal	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.		UNIT PRICE	EXTENDED PRICE
4	4		M	79.00	316.00
1	1		P	399.00	399.00

All the computer systems carry a one year parts and labor limited warranty.15% restocking fee for return after 3 days of the purchase.No return will be accepted without prior authorization. Warranty will be void, [illegible]

NonTaxable Subtotal	715.00
Taxable Subtotal	0.00
Tax	0.00
Total	715.00

4508

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To :

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20020924210201	**Sale**	**9/24/02 9:02 pm**	**D B Karron**			**$178.87**	**$0.00**	**$178.87**
CHA-3021024S	Carbon St. Hand Tap			1.00	EACH	$7.03	$7.03	
CHA-3021032S	Carbon St. Hand Tap			1.00	EACH	$7.03	$7.03	
CHA-3021224S	Carbon St. Hand Tap			1.00	EACH	$7.22	$7.22	
CHA-3021228S	Carbon St. Hand Tap			1.00	EACH	$7.22	$7.22	
HIL-100230	100Pk 10-24X1/2 Screw			1.00	bx	$2.59	$2.59	
HIL-100236	100Pk 10-24X3/4 Screw			1.00	BX	$2.79	$2.79	
Kuh-3342	Duromatic 5.0 Liter Pressure Cooker			1.00	Box	$144.99	$144.99	
INV20020925193401	**Sale**	**9/25/02 7:34 pm**	**D B Karron**			**$173.92**	**$0.00**	**$173.92**
@CUT-PLYRIP	Cutting Charge Plywood Straight Cut			15.00	CUT	$2.00	$30.00	
GSM-581210GL	G-5812 X 10' GALVANIZED			8.00	EACH	$17.99	$143.92	
INV20020927201902	**Sale**	**9/27/02 8:19 pm**	**D B Karron**			**$341.20**	**$0.00**	**$341.20**
8KEY-MED	Keys Medeco Type			1.00	key	$3.50	$3.50	
8KEY-REG	Key Cutting Regular Type			1.00	Key	$1.25	$1.25	
BLA-BL600	12Spd 42Oz Glas Blender			1.00	EACH	$34.99	$34.99	
DES-120929	Drawer Store Mesh 3x12 Silver			2.00	container	$4.49	$8.98	
DES-120939	Drawer Store Mesh 6x6 Silver			2.00	Organizer	$4.49	$8.98	
GSM-3013	2-Hole Adj. Corner Angle			6.00	EACH	$1.45	$8.70	
GSM-G1131	Lock Nut 10-24 W/O Spring			34.00	EACH	$0.48	$16.32	
HIL-190159	100Pk 3/8-16X3/4 Bolt			100.00	EACH	$0.13	$13.00	
HIL-190165	100Pk 3/8-16X1 Hex Bolt			100.00	Box	$0.13	$13.00	
HIL-190297	50Pk 1/2-13X1-1/4 Bolt			50.00	EACH	$0.30	$15.00	
HIL-80015	100Pk 6X5/8 Mtl Screw			1.00	BX	$2.09	$2.09	
HIL-80019	PHILIP PN SMS Z 6X7/8 100			1.00	BX	$2.09	$2.09	
OAT-25101	14 Oz Sta-Put Plumbers Putty			1.00	putty	$1.38	$1.38	
POL-562092	3-Step Featherweight Ladder			1.00	Ladder	$59.99	$59.99	
WAR-PBB206	Cobalt Blue Prof Bar Blender			1.00	EACH	$139.95	$139.95	
WIR-NM3	Deep Switch/Out Box			2.00	EACH	$5.99	$11.98	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20020928211701	**Sale**	**9/28/02 9:17 pm**	**D B Karron**			**$46.51**	**$0.00**	**$46.51**
AMF-VTU15RTCP	18" Under Cab Light			1.00	EACH	$9.99	$9.99	
GSM-2042	4-Hole Flat Tee			4.00	Tee	$3.14	$12.56	
SYL-21532	F15T12/CW			2.00	Lamp	$5.99	$11.98	
WIR-NM3	Deep Switch/Out Box			2.00	EACH	$5.99	$11.98	
INV20021004131802	**Sale**	**10/4/02 1:18 pm**	**D B Karron**			**$9.99**	**$0.00**	**$9.99**
EAG-5352WBOX	20A Wht Indu Receptacle			1.00	EACH	$9.99	$9.99	
INV20021004220701	**Sale**	**10/4/02 10:07 pm**	**D B Karron**			**$125.54**	**$(0.01)**	**$125.53**
001-SpecItem	metal cuts			1.00	EACH	$18.00	$18.00	
001-SpecItem	nipple&bushing			5.00	EACH	$9.49	$47.45	
GSM-581210GL	G-5812 X 10' GALVANIZED			2.50	EACH	$17.99	$44.98	
THO-BU5081	3" Plas Conduit Bushing			2.00	EACH	$1.29	$2.58	
THO-LN1081	3" Conduit Locknut			7.00	EACH	$1.79	$12.53	
INV20021005180502	**Sale**	**10/5/02 6:05 pm**	**D B Karron**			**$47.42**	**$0.00**	**$47.42**
CHA-CHA20021	Champion Tap Wrench 0-1/4			1.00	EACH	$3.99	$3.99	
EOE-DYK80400	Dykem Steel Blue Layout Fluid			1.00	EACH	$7.99	$7.99	
EOE-DYK82638	Dykem Remover & Thinner			1.00	each	$9.99	$9.99	
fis-90004315	flexible stainless steel ruler inches and metric			1.00	EACH	$6.99	$6.99	
GB-HSTAST	8Pk Asstd Shrink Tubing			1.00	EACH	$2.09	$2.09	
HIL-90248	100Pk 10-24X1-1/2 Screw			1.00	BX	$3.99	$3.99	
HIL-90383	100Pk 1/4-20X1/2 Screw			1.00	BX	$3.89	$3.89	
PER-80078	Permatex Anti-Seize Lube 8 Oz			1.00	EACH	$8.49	$8.49	
INV20021005200801	**Sale**	**10/5/02 8:08 pm**	**D B Karron**			**$102.10**	**$0.00**	**$102.10**
001-SpecItem	metal cuts			1.00	EACH	$12.00	$12.00	
GSM-581210GL	G-5812 X 10' GALVANIZED			2.00	EACH	$17.99	$35.98	
GSM-G3084	8-Hole 2-Side Connector			11.00	EACH	$4.92	$54.12	
INV20021007130701	**Sale**	**10/7/02 1:07 pm**	**D B Karron**			**$337.70**	**$0.00**	**$337.70**
001-SpecItem	Emt Connector			4.00	EACH	$0.49	$1.96	
001-SpecItem	L Brackets			6.00	EACH	$0.75	$4.50	
AFC-8080	BX CUTTER 14-2 to 10-4, 3/8			1.00	Cutter	$29.99	$29.99	
DAS-120	12" Nail Puller			1.00	EACH	$7.99	$7.99	
ELE-E10156	Offset Connector EMT To Box			1.00	EACH	$1.99	$1.99	
EST-MP250	10 " Nail Puller			1.00	Bar	$14.99	$14.99	
GSM-1032E	Easy Grip Nut 1/4-20			24.00	Nut	$0.76	$18.24	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-581210GL	G-5812 X 10' GALVANIZED	2.00	EACH	$17.99	$35.98	
GSM-G3081	5-Hole 2-Side Connector	11.00	EACH	$3.45	$37.95	
GSM-G3084	8-Hole 2-Side Connector	11.00	EACH	$4.92	$54.12	
HIL-150003	100Pk 1/4-20 Hex Nut	2.00	Box	$1.99	$3.98	
HIL-180147	100Pk 1/4-20 Lock Nut	1.00	EACH	$5.39	$5.39	
HIL-190021	1/4"-20 x 1-1/2" Hex Bolt Coarse #2 Zinc	80.00	Box	$0.10	$8.00	
HIL-200003	100Pk 1/4-20X1/2 Screw	80.00	Screw	$0.07	$5.60	
HIL-200009	100Pk 1/4-20X3/4 Screw	1.00	Screw	$0.10	$0.10	
HIL-200018	100Pk1/4-20X1-1/4 Screw	80.00	EACH	$0.13	$10.40	
HIL-221000	100Pk 1/4X1 Mtl Bolt	1.00	BX	$4.99	$4.99	
HIL-300018	100Pk 1/4 Lock Washer	2.00	BX	$1.69	$3.38	
JOH-480	8" Stl Blade Tri-Square	1.00	EACH	$13.99	$13.99	
KLE-1104	All-Purpose Shears & Bx Cutter	1.00	Tool	$24.99	$24.99	
KLE-D2328	End-Cutting Pliers. Hi-Leverag	1.00	End-cutting	$26.99	$26.99	
SHA-212016	6-1/4" Nail Puller	1.00	EACH	$11.99	$11.99	
VA-2352171	4Pc Tap Driver Set	1.00	EACH	$10.19	$10.19	
INV20021007221201	**Sale 10/7/02 10:12 pm D B Karron**			**$96.12**	**$0.00**	**$96.12**
GSM-G1236N	Lock Nut 5/8-11 W Spring	35.00	EACH	$1.27	$44.45	
HIL-150015	50Pk 1/2-13 Hex Nut	1.00	BX	$4.39	$4.39	
HIL-180159	50Pk 1/2-13 Lock Nut	1.00	EACH	$11.39	$11.39	
HIL-190306	50Pk 1/2-13X2 Hex Bolt	40.00	EACH	$0.40	$16.00	
HIL-200228	50Pk 1/2-13X1-1/2 Screw	40.00	EACH	$0.43	$17.20	
HIL-300030	50Pk 1/2 Lock Washer	1.00	BX	$2.69	$2.69	
INV20021011222001	**Sale 10/11/02 10:20 pm D B Karron**			**$216.05**	**$0.00**	**$216.05**
GEN-80640	4"45 Deg 1/8 Bend Ell	1.00	EACH	$4.85	$4.85	
GSM-1033E	Easy Grip Nut 5/16-18	30.00	Nut	$0.78	$23.40	
GSM-1034E	Easy Grip Nut 3/8-16	30.00	Nut	$0.82	$24.60	
GSM-2003	Square Channel Washer 11/32	44.00	EACH	$0.60	$26.40	
HEM-2720	Auto Cntr Punch	2.00	EACH	$14.99	$29.98	
HIL-150006	100Pk 5/16-18 Hex Nut	1.00	BX	$2.99	$2.99	
HIL-180090	100PK 5/16 Cap Nut	1.00	EACH	$15.19	$15.19	
HIL-190084	100Pk 5/16-18X3/4 Bolt	80.00	BX	$0.10	$8.00	
HIL-190090	100Pk5/16-18X1 Hex Bolt	80.00	BX	$0.10	$8.00	
HIL-190093	100Pk5/16-18X1-1/4 Bolt	80.00	BX	$0.13	$10.40	
HIL-290027	100Pk 5/16X1-1/2 Washer	1.00	BX	$9.19	$9.19	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date / Quantity	Person / U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
HIL-300021	100Pk 5/16 Lock Washer	1.00	BX	$1.99	$1.99	
HIL-300024	100Pk 3/8 Lock Washer	1.00	BX	$2.69	$2.69	
Iro-GUG04L	Ic General Utility Gloves L	1.00	EACH	$24.79	$24.79	
Iro-WFB04L	Ic Workforce Glove Blk Large	1.00	EACH	$18.59	$18.59	
KEN-805	Kenlos Super Mini Umbrella	1.00	EACH	$4.99	$4.99	
INV20021012204901	**Sale 10/12/02 8:49 pm D B Karron**			**$116.52**	**$0.00**	**$116.52**
@CMPFER02	1/4 #60 COMPRESSION FERRULE (SLEEVE)	4.00	PIECE	$0.25	$1.00	
001-SpecItem	cable	11.00	EACH	$0.45	$4.95	
HIL-150006	100Pk 5/16-18 Hex Nut	1.00	BX	$2.99	$2.99	
HIL-150009	100Pk 3/8-16 Hex Nut	1.00	Box	$3.89	$3.89	
HIL-190084	100Pk 5/16-18X3/4 Bolt	80.00	BX	$0.10	$8.00	
HIL-190090	100Pk5/16-18X1 Hex Bolt	80.00	BX	$0.10	$8.00	
HIL-190093	100Pk5/16-18X1-1/4 Bolt	80.00	BX	$0.13	$10.40	
HIL-230116	50Pk 1/2X1-1/2 Lag Bolt	1.00	BX	$9.99	$9.99	
HIL-270055	100Pk 1/4" Flt Washer	1.00	BX	$2.19	$2.19	
HIL-270058	100Pk 5/16" Flt Washer	1.00	Box	$3.29	$3.29	
HIL-270067	50Pk 1/2" Flt Washer	1.00	BX	$4.89	$4.89	
HIL-300018	100Pk 1/4 Lock Washer	1.00	BX	$1.69	$1.69	
HIL-300021	100Pk 5/16 Lock Washer	1.00	BX	$1.99	$1.99	
POW-4054	STRAP TOGGLE 1/4" X 4"	1.00	BOX	$15.99	$15.99	
POW-4141	TOGGLES 3/16 X 4 RH	1.00	BOX	$7.29	$7.29	
WIR-B32	2G Ivy Mtl Switch Box	3.00	EACH	$9.99	$29.97	
INV20021013203102	**Sale 10/13/02 8:31 pm D B Karron**			**$176.12**	**$0.00**	**$176.12**
@EndCap12Thread	Strut End Cap with 1/2" Threaded Nut	4.00	Fitting	$7.99	$31.96	
GSM-5305	Flush Column Base	1.00	EACH	$7.99	$7.99	
GSM-8213	TROLLEYS	3.00	EACH	$15.99	$47.97	
GSM-8214	TROLLEYS	2.00	EACH	$26.99	$53.98	
GSM-G3084	8-Hole 2-Side Connector	1.00	EACH	$4.92	$4.92	
GSM-G3098	9-Hole Front&2-Side Connector	3.00	EACH	$5.46	$16.38	
GSM-G6068	Swivel Nuts For Rod 3/8"-16	17.00	EACH	$0.76	$12.92	
INV20021014183301	**Sale 10/14/02 6:33 pm D B Karron**			**$(176.12)**	**$0.00**	**$(176.12)**
@EndCap12Thread	Strut End Cap with 1/2" Threaded Nut	-4.00	Fitting	$7.99	$(31.96)	
GSM-5305	Flush Column Base	-1.00	EACH	$7.99	$(7.99)	
GSM-8213	TROLLEYS	-3.00	EACH	$15.99	$(47.97)	
GSM-8214	TROLLEYS	-2.00	EACH	$26.99	$(53.98)	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-G3084	8-Hole 2-Side Connector			-1.00	EACH	$4.92	$(4.92)	
GSM-G3098	9-Hole Front&2-Side Connector			-3.00	EACH	$5.46	$(16.38)	
GSM-G6068	Swivel Nuts For Rod 3/8"-16			-17.00	EACH	$0.76	$(12.92)	
INV20021014183801	**Sale**	**10/14/02 6:38 pm**	**D B Karron**			**$181.92**	**$0.00**	**$181.92**
3M-70070842466	10457NA #35 Color Electrical Tape 5/pk			1.00	Pack	$5.59	$5.59	
ACM-93146	The Big Bag Bag Clip			1.00	clip	$1.99	$1.99	
DES-120919	Drawer Store Mesh 3x9 Silver			2.00	Organizer	$3.99	$7.98	
DES-120979	Drawer Store Mesh 3 x 3 Silver			2.00	Organizer	$2.49	$4.98	
LEN-30883VB3	VB-3 VARIBIT 1/PK			1.00	CLAM	$37.42	$37.42	
VA-13370	1/8-1/2 Titan Drill			1.00	EACH	$27.99	$27.99	
VA-13371	1/2X1 Ti Nit Step			1.00	EACH	$44.99	$44.99	
VA-13372	1/4-3/4 Titan Drill			1.00	EACH	$40.99	$40.99	
WIR-B32	2G Ivy Mtl Switch Box			1.00	EACH	$9.99	$9.99	
INV20021027171501	**Sale**	**10/27/02 5:15 pm**	**D B Karron**			**$111.54**	**$0.00**	**$111.54**
NAT-114405	4Pk 4X5/8 Mending Plate			1.00	EACH	$3.09	$3.09	
NAT-220111	4Pk 3-1/2X1-3/8 Plate			1.00	EACH	$3.09	$3.09	
NAT-220343	6X Galv Mend Brace			2.00	Brace	$1.46	$2.92	
NAT-220533	3-3/4 Tarp/Rope Hook			2.00	EACH	$1.52	$3.04	
NAT-237040	Zinc Spr Rope Hook			1.00	EACH	$2.49	$2.49	
NAT-N220145	4X7/8 Zinc Corner Iron			8.00	EACH	$1.49	$11.92	
Sta-27816	Stabila Type 87M 48-16 Promo			1.00	EACH	$84.99	$84.99	
INV20021028153501	**Sale**	**10/28/02 3:35 pm**	**D B Karron**			**$23.65**	**$0.00**	**$23.65**
HIL-80204	100Pk 10X3/4 Comb Screw			1.00	BX	$3.49	$3.49	
HIL-80207	100Pk 10X1 Combo Screw			1.00	BX	$3.89	$3.89	
HIL-80426	OH SMS PHIL Z 8X1/2 100			1.00	BX	$4.89	$4.89	
HIL-80429	OH SMS PHIL Z 8X5/8 100			1.00	BX	$5.29	$5.29	
HIL-80434	OH SMS PHIL Z 8X1 100			1.00	BX	$6.09	$6.09	
INV20021029145501	**Sale**	**10/29/02 2:55 pm**	**D B Karron**			**$62.31**	**$0.00**	**$62.31**
HIL-140021	100Pk 10-24 Hex Nut			95.00	BX	$0.05	$4.75	
HIL-221012	HX TAP BOLT 5/16X1 1/2 100			1.00	BX	$7.49	$7.49	
HIL-270052	100Pk 3/16" Flt Washer			1.00	BX	$1.39	$1.39	
HIL-270055	100Pk 1/4" Flt Washer			1.00	BX	$2.19	$2.19	
HIL-270058	100Pk 5/16" Flt Washer			1.00	Box	$3.29	$3.29	
HIL-270061	100Pk 3/8" Flt Washer			1.00	Box	$3.99	$3.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
HIL-270067	50Pk 1/2" Flt Washer	1.00	BX	$4.89	$4.89	
HIL-300009	100Pk #6 Lock Washer	1.00	BX	$1.29	$1.29	
HIL-300012	100Pk #8 Lock Washer	1.00	BX	$1.39	$1.39	
HIL-300015	100Pk #10 Lock Washer	1.00	BX	$1.39	$1.39	
HIL-300021	100Pk 5/16 Lock Washer	1.00	BX	$1.99	$1.99	
HIL-300030	50Pk 1/2 Lock Washer	1.00	BX	$2.69	$2.69	
NAT-113456	4Pk 3X3/4 Corner Iron	3.00	Un	$3.69	$11.07	
NAT-206920	4Pk1-1/2X3/4 Corn Brace	1.00	EACH	$2.05	$2.05	
NAT-237040	Zinc Spr Rope Hook	5.00	EACH	$2.49	$12.45	
INV20021029180701	**Sale 10/29/02 6:07 pm D B Karron**			**$316.00**	**$0.00**	**$316.00**
AMA-20006	LAMINATED EDGE FINISHER	1.00	EACH	$17.32	$17.32	
LEN-20564614R	Recip Blades 6" x 3/4" 14TPI 5pk	1.00	Pack	$11.76	$11.76	
LEN-20568624R	Recip Blade 6" x 3/4" 24TPI 5pk	1.00	Pack	$11.76	$11.76	
LEN-205956563RCT	6563RCT 6 X 3/4X 050X 6 1/PK	1.00	BLISTER	$19.23	$19.23	
POR-9740	Var Angle Recip Saw	1.00	each	$249.99	$249.99	
TUS-20007IV	7' IVORY PHONE CORD	2.00	EACH	$0.79	$1.58	
TUS-20015	15' WHITE PHONE CORD	2.00	CORD	$0.99	$1.98	
TUS-20025WH	25' WHITE PHONE CORD	2.00	each	$1.19	$2.38	
INV20021029214101	**Sale 10/29/02 9:41 pm D B Karron**			**$45.45**	**$0.00**	**$45.45**
DES-120909	Drawer Store Mesh 3x6 Silver	1.00	Organizer	$3.49	$3.49	
DES-120919	Drawer Store Mesh 3x9 Silver	3.00	Organizer	$3.99	$11.97	
DES-120939	Drawer Store Mesh 6x6 Silver	2.00	Organizer	$4.49	$8.98	
DES-120979	Drawer Store Mesh 3 x 3 Silver	2.00	Organizer	$2.49	$4.98	
KLE-5139	Canvas Zipper Bag	1.00	EACH	$7.48	$7.48	
TUS-20025BK	25' BLACK PHONE CORD	1.00	EACH	$1.19	$1.19	
TUS-20050BKX	50' BLACK PHONE CORD	1.00	Cord	$2.19	$2.19	
TUS-20050WH	50' WHITE PHONE CORD	1.00	Cord	$2.19	$2.19	
TUS-FF3W	FF COAXIAL CABLE 3' WH	2.00	cable	$1.49	$2.98	
INV20021101220502	**Sale 11/1/02 10:05 pm Matthew Bart Rothman**			**$46.87**	**$0.00**	**$46.87**
1CUT-LUM-CI	Cutting Charge Lumber	3.00	EACH	$2.00	$6.00	
GSM-G1315SH10	Slotted Hole Galv.Chnl.1.5/8X1	10.00	Strut	$1.37	$13.70	
HIL-230071	HX LAG SCRW Z 3/8X1 100	1.00	BX	$11.99	$11.99	
HIL-290024	100Pk 5/16X1-1/4 Washer	1.00	bx	$5.99	$5.99	
HIL-290036	100Pk 3/8X1-1/2 Washer	1.00	BX	$9.19	$9.19	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Item	Date	Person	Desc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20021102171301	**Sale**	**11/2/02 5:13 pm**	**D B Karron**				**$133.04**	**$0.00**	**$133.04**
			Notes : KARRY						
GSM-1034E				Easy Grip Nut 3/8-16	12.00	Nut	$0.82	$9.84	
GSM-1701				Stud Nut 3/8-16-3/4"	9.00	EACH	$1.44	$12.96	
GSM-1703				Stud Nut 3/8-16-1 1/4"	4.00	EACH	$1.56	$6.24	
GSM-5067L				10" SHELF BRACKET LEFT	2.00	EACH	$3.10	$6.20	
GSM-G131510				Reg.Galv.Chnl.1.5/8X13/16 10Ft	40.00	Strut	$1.18	$47.20	
GSM-G1434				3/8-16 LOCK NUTS W/SPRING W/O SHRINK WRAP	9.00	EACH	$0.89	$8.01	
GSM-G4011				4-Hole Splice Channel	2.00	EACH	$3.54	$7.08	
HIL-190168				100Pk 3/8-16X1-1/4 Bolt	1.00	EACH	$0.17	$0.17	
HIL-221023				HX TAP BOLT 3/8X1 1/2 100	2.00	BX	$10.99	$21.98	
HIL-300024				100Pk 3/8 Lock Washer	2.00	BX	$2.69	$5.38	
INV20021102184901	**Sale**	**11/2/02 6:49 pm**	**D B Karron**				**$130.50**	**$0.00**	**$130.50**
			Notes : KARRRUY						
1CUT-METAL				METAL CUT	16.00	EACH	$2.00	$32.00	
GSM-G5812SH10				Sltd. Hole Chnl.1.5/8X1.5/8 10	5.00	Strut	$19.70	$98.50	
INV20021102194201	**Sale**	**11/2/02 7:42 pm**	**D B Karron**				**$203.46**	**$0.00**	**$203.46**
			Notes : KARR						
BDT-DW920K2				7.2V Cdls. Two-Position Screwdriver Kit (2 Batteries) SN: 148398	1.00	EACH	$109.99	$109.99	
BDT-S500				CRDLS PWR Scrubber	1.00	EACH	$49.99	$49.99	
DES-120919				Drawer Store Mesh 3x9 Silver	2.00	Organizer	$3.99	$7.98	
DES-120939				Drawer Store Mesh 6x6 Silver	2.00	Organizer	$4.49	$8.98	
ELM-E848				1/2PT Ind/Out WD Filler	1.00	EACH	$3.49	$3.49	
KLE-5139C				Zipper Bag. Camouflage. Cordur	1.00	EACH	$9.56	$9.56	
PAN-WG60				2Oz Wht Lith Grease	1.00	EACH	$1.99	$1.99	
VA-14604				5/16" Brad Pt Drill Bit	1.00	EACH	$4.99	$4.99	
VA-14605				3/8" Brad Pt Drill Bit	1.00	EACH	$6.49	$6.49	
INV20021103182801	**Sale**	**11/3/02 6:28 pm**	**D B Karron**				**$301.30**	**$0.00**	**$301.30**
001-SpecItem				NUTS	9.00	EACH	$0.12	$1.08	
001-SpecItem				SCREWS	22.00	EACH	$0.15	$3.30	
001-SpecItem				SCREWS	100.00	EACH	$0.10	$10.00	
1CUT-METAL				METAL CUT	28.00	EACH	$1.50	$42.00	
GSM-1034E				Easy Grip Nut 3/8-16	80.00	Nut	$0.82	$65.60	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-4030	U-Conn For Single Chnl.	1.00	EACH	$2.03	$2.03	
GSM-G1315SH10	Slotted Hole Galv.Chnl.1.5/8X1	100.00	Strut	$1.37	$137.00	
GSM-G4009	4-Hole Splice Channel	2.00	EACH	$6.19	$12.38	
GSM-G4022	Adjustable U-Connector	1.00	EACH	$2.97	$2.97	
GSM-G4032	U-Conn For Single Chnl.	1.00	EACH	$1.88	$1.88	
GSM-G4044	Zee Support For Single Channel	8.00	EACH	$1.42	$11.36	
GSM-G4047	Zee Support For Single Channel	1.00	EACH	$1.30	$1.30	
HIL-190159	100Pk 3/8-16X3/4 Bolt	80.00	EACH	$0.13	$10.40	
INV20021108221301	**Sale 11/8/02 10:13 pm D B Karron**			**$90.95**	**$0.00**	**$90.95**
3M-706ES	3M Jobsite First Aid Kit	1.00	KIT	$23.99	$23.99	
DES-351649	Cutlery Tray Mesh Large Silver	1.00	tray	$14.99	$14.99	
INT-20540	Linea Coaster Set of 4 Brushed SS	1.00	EACH	$17.99	$17.99	
INT-20640	Doto Coaster Set of 4 Brushed SS	1.00	EACH	$17.99	$17.99	
Whi-1651	Navy Nylon 10/PKT HNG. Shoe Org	1.00	Organizer	$15.99	$15.99	
INV20021114164602	**Sale 11/14/02 4:46 pm Jonathan Mason**			**$133.86**	**$0.01**	**$133.86**
1CUT-METAL	METAL CUT	4.00	EACH	$2.00	$8.00	
EAZ-79675	1/4 Keyless Chuck	1.00	EACH	$6.99	$6.99	
GSM-G5812SH10	Sltd. Hole Chnl.1.5/8X1.5/8 10	4.00	Strut	$19.70	$78.80	
HIL-230071	HX LAG SCRW Z 3/8X1 100	1.50	BX	$11.99	$17.99	
STA-55515	12-3/8 Stl Pry Bar	1.00	EACH	$7.50	$7.50	
VA-13266	1/4X12 Hss Split Pt Bit	1.00	EACH	$10.29	$10.29	
VA-14603	1/4" Brad Pt Drill Bit	1.00	EACH	$4.29	$4.29	
INV20021114165201	**Sale 11/14/02 4:52 pm Jonathan Mason**			**$8.04**	**$0.01**	**$8.04**
001-SpecItem	screw	12.00	EACH	$0.17	$2.04	
HIL-230071	HX LAG SCRW Z 3/8X1 100	0.50	BX	$11.99	$6.00	
INV20021118122501	**Sale 11/18/02 12:25 pm Jonathan Mason**			**$10.67**	**$0.00**	**$10.67**
001-SpecItem	screws	10.00	EACH	$0.13	$1.30	
HIL-270061	100Pk 3/8" Flt Washer	1.00	Box	$3.99	$3.99	
HIL-300024	100Pk 3/8 Lock Washer	2.00	BX	$2.69	$5.38	
INV20021120125401	**Sale 11/20/02 12:54 pm Jonathan Mason**			**$60.00**	**$0.00**	**$60.00**
YAL-PR3511	DOOR CLOSER	1.00	EACH	$60.00	$60.00	
INV20021127124301	**Sale 11/27/02 12:43 pm Jonathan Mason**			**$85.38**	**$0.00**	**$85.38**
@TBRDO22G15CP	1 1/2 DOUBLE OFFSET CP	1.00	EACH	$4.79	$4.79	
@TBRKTP17G1512RB	1 1/2 X 12 KEENEY SJ EXT W/BN 17GA RB	1.00	EACH	$4.99	$4.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
001-SpecItem	elictric wire			1.00	EACH	$0.45	$0.45	
001-SpecItem	glove			1.00	EACH	$1.49	$1.49	
001-SpecItem	conecter			3.00	EACH	$0.69	$2.07	
CAR-40006305	2' 12/3 Gfi Ext Cord			1.00	EACH	$44.99	$44.99	
CHA-XL514	1/4 DRILL BIT			1.00	Each	$2.59	$2.59	
CHA-XL51764	Brute Jobber Drill			1.00	EACH	$3.66	$3.66	
CHA-XL518	1/8 DRILL BIT			1.00	Each	$1.49	$1.49	
CHA-XL5316	3/16 DRILL BIT			1.00	Each	$1.89	$1.89	
CHA-XL5732	7/32 DRILL BIT			1.00	Each	$2.29	$2.29	
CHA-XL5764	Brute Jobber Drill			1.00	EACH	$1.64	$1.64	
EAG-SA399G	15A Gry Resid Plug			1.00	EACH	$2.79	$2.79	
NEL-N1958M50	5/8 Mgh Barb Coupling			1.00	EACH	$1.29	$1.29	
PAN-L300	6.5Gram Graph Lubricant			1.00	Piece	$1.39	$1.39	
Wal-101008	1 1/2 X 12 RB WASTE BEND			1.00	bend	$5.99	$5.99	
Wal-2523006	1/2 GALVANIZED FLANGE			1.00	EACH	$1.58	$1.58	
INV20021129134201	**Sale**	**11/29/02 1:42 pm**	**Jonathan Mason**			**$33.26**	**$0.00**	**$33.26**
@CFL07	90 Ell C X C Close Rough-3/4			3.00	EACH	$0.49	$1.47	
@CFMA05	Adapter C X M-1/2			3.00	EACH	$0.49	$1.47	
@CFMA0502	Adapter C X M-1/2 X 1/4			3.00	EACH	$1.39	$4.17	
@LSS0305CP	WATTS (R12) 3/8CMP X 1/2IPS STRAIGHT STOP			2.00	valve	$2.99	$5.98	
GES-5030	10.1Oz Blk Win/Dr Caulk			1.00	EACH	$5.99	$5.99	
HYD-13120	Hyde single edge razor blades 5 PK.			1.00	PACK	$0.89	$0.89	
Wal-C20	3/8OD X 3/8 COMPx20" BASIN SUP			1.00	EACH	$3.90	$3.90	
WAT-140127	1 1/2 17GA L/CO CP W/BN P TRAP			1.00	p trap	$9.39	$9.39	
INV20021202152901	**Sale**	**12/2/02 3:29 pm**	**Jonathan Mason**			**$1.80**	**$0.00**	**$1.80**
001-SpecItem	screws			12.00	EACH	$0.15	$1.80	
INV20021202162101	**Sale**	**12/2/02 4:21 pm**	**Jonathan Mason**			**$1.66**	**$0.00**	**$1.66**
001-SpecItem	screws			2.00	EACH	$0.29	$0.58	
001-SpecItem	screws			4.00	EACH	$0.11	$0.44	
001-SpecItem	screws			8.00	EACH	$0.08	$0.64	
INV20021209203601	**Sale**	**12/9/02 8:36 pm**	**D B Karron**			**$172.70**	**$0.00**	**$172.70**
BDT-VF20	DBL Action Repl Filter			1.00	EACH	$6.99	$6.99	
BDT-vp7240	Dust Buster 7.2v Cordless Hand Vac			1.00	EACH	$80.95	$80.95	
DES-120929	Drawer Store Mesh 3x12 Silver			1.00	container	$4.49	$4.49	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
DES-120939	Drawer Store Mesh 6x6 Silver	1.00	Organizer	$4.49	$4.49	
DES-120949	Drawer Store Mesh 6x9 Silver	1.00	Organizer	$4.99	$4.99	
DES-120959	Drawer Store Mesh 6x12 Silver	1.00	Organizer	$5.99	$5.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver	2.00	Organizer	$2.49	$4.98	
GEM-TA96	12" IVORY PHONE CORD	3.00	EACH	$1.39	$4.17	
GEN-79	Automatic Center Punch	1.00	EACH	$23.99	$23.99	
KOE-19311	Koehler Responder Pocketlight	1.00	EACH	$13.69	$13.69	
TEN-E20868	24Ct 30 Gal Recyc Bag	1.00	EACH	$4.99	$4.99	
TEN-E227558755	55Ct 13 Gal Kitchen Bag	1.00	EACH	$8.99	$8.99	
WOO-M198	Victor 16Ozroach Powder	1.00	EACH	$3.99	$3.99	
INV20021213114101	**Sale 12/13/02 11:41 am Jonathan Mason**			**$24.99**	**$0.00**	**$24.99**
001-SpecItem	Pull plate	1.00	EACH	$24.99	$24.99	
INV20021213160001	**Sale 12/13/02 4:00 pm Jonathan Mason**			**$3.30**	**$0.00**	**$3.30**
001-SpecItem	screws	10.00	EACH	$0.33	$3.30	
INV20021214220601	**Sale 12/14/02 10:06 pm D B Karron**			**$16.70**	**$0.00**	**$16.70**
001-SpecItem	Hex to 3/8" socket adapter 2"	1.00	EACH	$2.99	$2.99	
APE-EX3703	Hex Drive 3/8"socket Adapter	1.00	EACH	$5.24	$5.24	
GSM-G1315SH10	Slotted Hole Galv.Chnl.1.5/8X1	4.00	Strut	$1.37	$5.48	
STA-BIH44200	Hex Nut Setter Imp 7/16	1.00	EACH	$2.99	$2.99	
INV20021218213901	**Sale 12/18/02 9:39 pm D B Karron**			**$142.98**	**$0.00**	**$142.98**
1CUT-METAL	METAL CUT	40.00	EACH	$2.00	$80.00	
GSM-909010GL	Raceway Chnl Closure Strip 10F	67.00	Strip	$0.94	$62.98	
INV20021223170601	**Sale 12/23/02 5:06 pm D B Karron**			**$22.65**	**$0.00**	**$22.65**
GAR-PR13	2Pk Flashlight Lamp	1.00	EACH	$2.79	$2.79	
GAR-PR18	2Pk Fashlight Bulb	1.00	EACH	$3.29	$3.29	
PAN-I9V2	PANASONIC HEAVY DUTY 2"9V" BATTERY	2.00	EACH	$3.29	$6.58	
WIR-B32	2G Ivy Mtl Switch Box	1.00	EACH	$9.99	$9.99	
INV20021223221701	**Sale 12/23/02 10:17 pm D B Karron**			**$35.04**	**$0.00**	**$35.04**
GSM-3013	2-Hole Adj. Corner Angle	2.00	EACH	$1.45	$2.90	
GSM-G3087	4-Hole Front & Side Connector	4.00	EACH	$2.45	$9.80	
M&M-1163	Skittles Tropical	4.00	EACH	$0.59	$2.36	
WIR-B32	2G Ivy Mtl Switch Box	2.00	EACH	$9.99	$19.98	
INV20030102115701	**Sale 1/2/03 11:57 am D B Karron**			**$35.98**	**$0.00**	**$35.98**

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
@Rent-compressor	Air compressor	1.00	EACH	$20.00	$20.00	
CHA-1002	1-1/2 Qt Poly Sprayer	1.00	EACH	$7.99	$7.99	
pla-100	contractor bags	1.00	EACH	$7.99	$7.99	
INV20030107152401	**Sale 1/7/03 3:24 pm D B Karron**			**$72.60**	**$0.00**	**$72.60**
BDT-VF20	DBL Action Repl Filter	1.00	EACH	$6.99	$6.99	
BOR-500000FN4221990	MR CHEF INGREDIENT BOWL	2.00	Bowl	$1.29	$2.58	
BOR-500020FN3221990	MR CHEF SM BOWL 5 1/2"	2.00	Bowl	$2.09	$4.18	
BOR-500030CN9021990	MR CHEF MED BOWL 6 3/4"	2.00	Bowl	$2.99	$5.98	
CAP-8821	Metal Polishing Cloths4"X6"	1.00	Pouch	$4.49	$4.49	
CHA-1002	1-1/2 Qt Poly Sprayer	1.00	EACH	$7.99	$7.99	
DES-120909	Drawer Store Mesh 3x6 Silver	2.00	Organizer	$3.49	$6.98	
DES-120919	Drawer Store Mesh 3x9 Silver	1.00	Organizer	$3.99	$3.99	
DES-120929	Drawer Store Mesh 3x12 Silver	1.00	container	$4.49	$4.49	
DES-120939	Drawer Store Mesh 6x6 Silver	1.00	Organizer	$4.49	$4.49	
DES-120949	Drawer Store Mesh 6x9 Silver	1.00	Organizer	$4.99	$4.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver	2.00	Organizer	$2.49	$4.98	
EUR-5798812	3Pk N Style Vacuum Bag	3.00	EACH	$3.49	$10.47	
INV20030111201201	**Sale 1/11/03 8:12 pm D B Karron**			**$60.71**	**$0.00**	**$60.71**
001-SpecItem	socket adapter	2.00	EACH	$4.99	$9.98	
BUL-509023	23W COILITE 830K SOFT WHITE	1.00	EACH	$7.95	$7.95	
BUL-CF264USW	26W U SHAPE COMPACT FLUORESCENT	1.00	BULB	$7.95	$7.95	
GSM-2042	4-Hole Flat Tee	2.00	Tee	$3.14	$6.28	
GSM-2047	5-Hole Flat Gusset	1.00	Cross	$3.54	$3.54	
GSM-3007	2-Hole Corner Angle	2.00	EACH	$1.45	$2.90	
GSM-3032	4-Hole Corner Angle	1.00	EACH	$1.94	$1.94	
GSM-G3014	2-Hole Adj. Corner Angle	2.00	EACH	$2.12	$4.24	
GSM-G3018	2-Hole Corner Angle	2.00	EACH	$1.77	$3.54	
GSM-G3090	6-Hole Front & Side Connector	1.00	EACH	$3.18	$3.18	
GSM-G3096	6-Hole Front&2-Side Connector	1.00	EACH	$3.75	$3.75	
GSM-G3098	9-Hole Front&2-Side Connector	1.00	EACH	$5.46	$5.46	
INV20030125101901	**Sale 1/25/03 10:19 am D B Karron**			**$266.43**	**$0.00**	**$266.43**
PO # : John (Sacred Heart)						
@PLY-SYPCDX34@	Plywood YP CDX 3/4" Variable Size	15.00	FEET	$1.60	$24.00	
GSM-1134	Lock Nut 3/8-16 W/O Spring	32.00	EACH	$0.48	$15.36	
GSM-2042	4-Hole Flat Tee	1.00	Tee	$3.14	$3.14	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-3022	3-Hole 90 Angle 2*3-3/4	3.00	EACH	$1.69	$5.07	
GSM-5812101GL	G-5812 X 122" GALV.	3.00	EACH	$18.95	$56.85	
GSM-G3006	2-Hole Corner Angle	7.00	EACH	$0.97	$6.79	
GSM-G3090	6-Hole Front & Side Connector	4.00	EACH	$3.18	$12.72	
HIL-190165	100Pk 3/8-16X1 Hex Bolt	0.50	Box	$15.00	$7.50	
LABOR	Labor	3.00	EACH	$45.00	$135.00	
INV20030131142701	**Sale 1/31/03 2:27 pm D B Karron**			**$27.86**	**$0.00**	**$27.86**
BUL-509023	23W COILITE 830K SOFT WHITE	1.00	EACH	$7.95	$7.95	
BUL-510115	15W 3U-CMPCT 865K DAYLITE	1.00	EACH	$7.95	$7.95	
TUS-30308	4" STEREO PHONE PLUG TO 2 JACKS	1.00	EACH	$1.59	$1.59	
TUS-40371	1/4"Stereo Jack To 3.5Mm Plg	1.00	plg	$1.99	$1.99	
VER-A21F75VLX	75A21/F Verilux Full Spectrum	1.00	Bulb	$8.38	$8.38	
INV20030204180401	**Sale 2/4/03 6:04 pm Matthew Bart Rothman**			**$19.00**	**$0.00**	**$19.00**
8KEY-MED	Keys Medeco Type	4.00	key	$3.50	$14.00	
8KEY-REG	Key Cutting Regular Type	4.00	Key	$1.25	$5.00	
INV20030206111401	**Sale 2/6/03 11:14 am D B Karron**			**$49.65**	**$0.00**	**$49.65**
001-SpecItem	door pin	1.00	EACH	$4.99	$4.99	
ALE-HR15	15' Halo Work Light	1.00	EACH	$26.99	$26.99	
SPA-5360	Door Knob Round Solid Brass	1.00	EACH	$5.49	$5.49	
STA-SK1	Key Chain Reel	1.00	Unit	$8.49	$8.49	
ULT-62022	Ring Retractable Key Pouch	1.00	EACH	$3.69	$3.69	
INV20030207190101	**Sale 2/7/03 7:01 pm D B Karron**			**$103.20**	**$0.00**	**$103.20**
END-2302	Enderes Maxidriver-1	1.00	Screwdriver	$14.99	$14.99	
HEN-182362	Screw Tightener	1.00	piece	$3.49	$3.49	
KLE-5139	Canvas Zipper Bag	1.00	EACH	$9.99	$9.99	
KLE-85076	Sd Set, 7-Pc. Cushion-Grip Ass	1.00	EACH	$45.74	$45.74	
WIH-74399	8 PC comb in/mm magig ring set	1.00	pkg	$28.99	$28.99	
INV20030209225101	**Sale 2/9/03 10:51 pm D B Karron**			**$42.46**	**$0.00**	**$42.46**
KLE-5139C	Zipper Bag. Camouflage. Cordur	1.00	EACH	$9.56	$9.56	
KLE-5139L	Leather Accessory Bag	1.00	EACH	$25.52	$25.52	
ULT-62022	Ring Retractable Key Pouch	2.00	EACH	$3.69	$7.38	
INV20030218151301	**Sale 2/18/03 3:13 pm D B Karron**			**$43.97**	**$0.00**	**$43.97**
GEL-12257	33W 25" Bright Stick	2.00	BULB	$16.50	$33.00	
JKA-PRHK02	Set Of 2 Pot Hooks	1.00	EACH	$7.99	$7.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date / Quantity	Person / U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
PAN-6AM6PA1B	Pana 9V Alk Battery	2.00	Battery	$1.49	$2.98	
INV20030228195201	**Sale**	**2/28/03 7:52 pm**	**D B Karron**	**$97.35**	**$0.00**	**$97.35**
001-SpecItem	6" extention	1.00	EACH	$8.99	$8.99	
ACM-93535	Small Stainless Steel Scoop	1.00	scoop	$7.49	$7.49	
ACM-93537	Large Stainless Steel Scoop	1.00	scoop	$10.49	$10.49	
AME-5008	14" Slot WD Plant Dolly	1.00	EACH	$15.99	$15.99	
BOR-500050CN0021990	MR CHEF LG MIX BOWL 10 1/4"	2.00	Bowl	$7.19	$14.38	
DES-120979	Drawer Store Mesh 3 x 3 Silver	2.00	Organizer	$2.49	$4.98	
HIL-101097	FH PHL MS Z 10-32X3/8 100	1.00	BX	$2.49	$2.49	
HIL-92194	PHIL PAN MS Z10-32X3/8 100	1.00	BX	$2.49	$2.49	
HIL-92196	PHIL PAN MS Z10-32X1/2 100	1.00	BX	$2.59	$2.59	
HIL-92198	PHIL PAN MS Z10-32X5/8 100	1.00	BX	$2.79	$2.79	
HIL-92202	PHIL PAN MS Z10-32X7/8 100	1.00	BX	$2.99	$2.99	
KLE-D321412C	4 1/2"Elect.Plier Long Nose	1.00	EACH	$15.69	$15.69	
Nap-50160	Original Natural Gourmet Set	1.00	EACH	$5.99	$5.99	
INV20030302022501	**Sale**	**3/2/03 2:25 am**	**D B Karron**	**$49.11**	**$0.00**	**$49.11**
AME-5008	14" Slot WD Plant Dolly	1.00	EACH	$15.99	$15.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver	5.00	Organizer	$2.49	$12.45	
RIC-22015	Damask Sock Tray	1.00	Tray	$9.49	$9.49	
SCW-20133	26Oz Blu Windex Cleaner	1.00	EACH	$3.79	$3.79	
SUP-CD32	Krud Kutter Auto Ceaner 32oz	1.00	EACH	$7.39	$7.39	
INV20030303123601	**Sale**	**3/3/03 12:36 pm**	**Jonathan Mason**	**$15.07**	**$0.00**	**$15.07**
001-SpecItem	anchors screws	10.00	EACH	$0.30	$3.00	
HOM-84	1/4 Notch 8"Adhes Knife 746271	1.00	EACH	$1.69	$1.69	
QEP-10026	1/8" Thine Spacers (250/Bag)	1.00	EACH	$3.59	$3.59	
TEC-TA12202	Qt Ceram Tile Adhesive	1.00	Can	$6.79	$6.79	
INV20030306192502	**Sale**	**3/6/03 7:25 pm**	**D B Karron**	**$11.58**	**$0.00**	**$11.58**
	Notes : doctor					
CAM-30907	Gal-20 Windshield Fluid	1.00	EACH	$1.59	$1.59	
HOP-2610XB	31-51" Tele Snow Broom	1.00	EACH	$9.99	$9.99	
INV20030310164901	**Sale**	**3/10/03 4:49 pm**	**D B Karron**	**$17.85**	**$0.00**	**$17.85**
DUR-AA4EC	4PACK "AA" BATTERIES,IMPORTED	2.00	4BATTERIES	$3.99	$7.98	
PAN-I9V2	PANASONIC HEAVY DUTY 2"9V" BATTERY	3.00	EACH	$3.29	$9.87	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030313122402	**Sale 3/13/03 12:24 pm Jonathan Mason**			**$25.57**	**$0.00**	**$25.57**
CHA-XL5964	9/64 DRILL BIT	2.00	Each	$1.49	$2.98	
GSM-2037	3-Hole Flat Corner Angle	12.00	EACH	$1.65	$19.80	
HIL-80042	100Pk 8X3/4 Mtl Screw	1.00	BX	$2.79	$2.79	
INV20030317122801	**Sale 3/17/03 12:28 pm Jonathan Mason**			**$8.07**	**$0.00**	**$8.07**
001-SpecItem	screws	8.00	EACH	$0.13	$1.04	
NAT-188353	Snap 1/2" Eye Interlocking	1.00	EACH	$2.39	$2.39	
NAT-N220616	1-3/4X2-1/4 Hitch Ring	2.00	EACH	$2.32	$4.64	
INV20030317163702	**Sale 3/17/03 4:37 pm Jonathan Mason**			**$91.36**	**$0.00**	**$91.36**
001-SpecItem	key ring	3.00	EACH	$0.50	$1.50	
SAT-TH206	White R30 Step Cyl.	1.00	Fixture	$14.99	$14.99	
SAT-TH239	Black MR16 Gimbal Ring	1.00	EACH	$21.00	$21.00	
ULT-67210	Snap Swivel Brass 3-1/8",5/8"	1.00	EACH	$2.69	$2.69	
ULT-67215	Snap Swivel Brass 3-1/2",3/4"	1.00	EACH	$3.19	$3.19	
VEL-191231	Velcro 2" Wh. hook 88 25YD roll	1.00	roll	$47.99	$47.99	
INV20030318114501	**Sale 3/18/03 11:45 am Jonathan Mason**			**$(4.64)**	**$0.00**	**$(4.64)**
NAT-N220616	1-3/4X2-1/4 Hitch Ring	-2.00	EACH	$2.32	$(4.64)	
INV20030318121002	**Sale 3/18/03 12:10 pm Jonathan Mason**			**$2.70**	**$0.00**	**$2.70**
001-SpecItem	washers	6.00	EACH	$0.05	$0.30	
001-SpecItem	bolt	6.00	EACH	$0.12	$0.72	
001-SpecItem	anchers	6.00	EACH	$0.13	$0.78	
001-SpecItem	bolts	6.00	EACH	$0.15	$0.90	
INV20030318155902	**Sale 3/18/03 3:59 pm D B Karron**			**$101.48**	**$0.00**	**$101.48**
001-SpecItem	allen key	2.00	EACH	$2.79	$5.58	
001-SpecItem	nuts	3.00	EACH	$0.05	$0.15	
GSM-2003	Square Channel Washer 11/32	3.00	EACH	$0.60	$1.80	
GSM-9053	3-4" Rigid Cond Hanger	1.00	EACH	$2.35	$2.35	
GSM-G1132	Lock Nut 1/4-20 W/O Spring	3.00	EACH	$0.48	$1.44	
NAT-N232942	3/8X3-3/4 Zinc J Bolt	3.00	EACH	$0.67	$2.01	
POW-9510	1/4" Double Expansion Anchor	1.00	Box	$17.99	$17.99	
POW-9515	DOUBLE expansion anchor 5/16	1.00	BOX	$22.99	$22.99	
SKF-19766	SK 3/8DR 6 PC fractional ball hex bit set	1.00	PKG	$41.99	$41.99	
ULT-67215	Snap Swivel Brass 3-1/2",3/4"	1.00	EACH	$3.19	$3.19	
ULT-67220	Snap Swivel Brass 2-3/8",3/8"	1.00	EACH	$1.99	$1.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030318182701	**Sale**	**3/18/03 6:27 pm**	**Jonathan Mason**			**$103.27**	**$0.00**	**$103.27**
001-SpecItem	sc			3.00	EACH	$0.60	$1.80	
001-SpecItem	sc			5.00	EACH	$0.05	$0.25	
001-SpecItem	sc			6.00	EACH	$0.80	$4.80	
001-SpecItem	sc			6.00	EACH	$0.90	$5.40	
001-SpecItem	sc			7.00	EACH	$0.60	$4.20	
GSM-1034SW	3/8-16 LOCK NUTS W/SHRINK WRAP SPRING			90.00	Nut	$0.59	$53.10	
GSM-G2011	2-Hole Tie And Splice Plate			9.00	EACH	$1.11	$9.99	
GSM-G2017	3-Hole Splice Plate			3.00	EACH	$1.58	$4.74	
HIL-190165	100Pk 3/8-16X1 Hex Bolt			1.00	Box	$15.00	$15.00	
HIL-270061	100Pk 3/8" Flt Washer			1.00	Box	$3.99	$3.99	
INV20030320122301	**Sale**	**3/20/03 12:23 pm**	**Jonathan Mason**			**$9.51**	**$0.00**	**$9.51**
001-SpecItem	key ring			1.00	EACH	$1.35	$1.35	
PAC-PB200220	PACOA 2" Giant Nylon Brush			1.00	Each	$2.79	$2.79	
PL-P71200125	PL200 Multi-Purpose Construction Adhesive			3.00	Tube	$1.79	$5.37	
INV20030327130501	**Sale**	**3/27/03 1:05 pm**	**Jonathan Mason**			**$1.70**	**$0.00**	**$1.70**
001-SpecItem	sc &washers			10.00	EACH	$0.17	$1.70	
INV20030327153001	**Sale**	**3/27/03 3:30 pm**	**Jonathan Mason**			**$0.40**	**$0.00**	**$0.40**
001-SpecItem	nuts			2.00	EACH	$0.20	$0.40	
INV20030328185301	**Sale**	**3/28/03 6:53 pm**	**D B Karron**			**$80.17**	**$0.00**	**$80.17**
GSM-1134	Lock Nut 3/8-16 W/O Spring			4.00	EACH	$0.48	$1.92	
GSM-2004	Square Channel Washer 7/16			11.00	EACH	$0.47	$5.17	
GSM-G6024	Hanger Sngl Stud Swivel1/2"-13			4.00	EACH	$2.77	$11.08	
HIL-290015	100Pk 1/4X1-1/4 Washer			1.00	BX	$6.69	$6.69	
HIL-290027	100Pk 5/16X1-1/2 Washer			1.00	BX	$9.59	$9.59	
HIL-290030	100Pk 5/16X1-5/8 Washer			1.00	was	$11.69	$11.69	
HIL-80404	OH SMS PHIL Z 6X3/8 100			1.00	BX	$4.09	$4.09	
HIL-80424	OH SMS PHIL Z 8X3/8 100			1.00	BX	$4.69	$4.69	
HIL-80429	OH SMS PHIL Z 8X5/8 100			1.00	BX	$5.29	$5.29	
HIL-80436	OH SMS PHIL Z 8X1 1/4 100			1.00	BX	$7.79	$7.79	
NAT-199810	1-1/2 Dbl Pulley			1.00	EACH	$8.09	$8.09	
NAT-N276931	5/8X3 1/2" Multi Colored Bolt			1.00	EACH	$2.09	$2.09	
ULT-67220	Snap Swivel Brass 2-3/8",3/8"			1.00	EACH	$1.99	$1.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030331104201	**Sale**	**3/31/03 10:42 am**	**Jonathan Mason**			**$5.08**	**$0.00**	**$5.08**
ARM-15305	Paint Dragging Sponge			1.00	EACH	$1.79	$1.79	
HOM-10	10X2-3/4 Yel Mud Pan			1.00	EACH	$3.29	$3.29	
INV20030405151502	**Sale**	**4/5/03 3:15 pm**	**D B Karron**			**$110.95**	**$0.00**	**$110.95**
MAG-RX1019	Rch Flashlight System			1.00	EACH	$94.99	$94.99	
SYL-21616	15W T8 18" Fluo Lamp Med Bipin Cool Wht			4.00	Lamp	$3.99	$15.96	
INV20030407200101	**Sale**	**4/7/03 8:01 pm**	**D B Karron**			**$122.16**	**$0.00**	**$122.16**
001-SpecItem	sc			8.00	EACH	$0.70	$5.60	
EAG-BP419GY	Gry Grnd Adapter			2.00	adapter	$1.29	$2.58	
UT-TT300HWH	Wht Tabletop Lamp Dimmer			1.00	Dimmer	$18.99	$18.99	
MAG-RX1019	Rch Flashlight System			1.00	EACH	$94.99	$94.99	
INV20030417150301	**Sale**	**4/17/03 3:03 pm**	**Jonathan Mason**			**$1.78**	**$0.00**	**$1.78**
GAM-BB00012	1-1/2" Wh Bristle Paint Brush			2.00	brush	$0.89	$1.78	
INV20030422132301	**Sale**	**4/22/03 1:23 pm**	**Jonathan Mason**			**$18.72**	**$0.00**	**$18.72**
DAP-10308	4Lb Plaster Of Paris			1.00	EACH	$2.79	$2.79	
GES-5030	10.1Oz Blk Win/Dr Caulk			2.00	EACH	$5.99	$11.98	
OAT-90174	5/16 Johni-Bolt Xl			1.00	EACH	$2.82	$2.82	
OAT-90210	Johni-Ring Wax Gasket			1.00	Gasket	$1.13	$1.13	
INV20030422171301	**Sale**	**4/22/03 5:13 pm**	**D B Karron**			**$65.72**	**$0.00**	**$65.72**
GEN-RB812SC	12' 8Ga Booster Cable			1.00	booster cable	$21.99	$21.99	
HAG-10080	8Oz Silversmiths Polish			1.00	EACH	$6.79	$6.79	
JEL-TX6	12Oz Tarn-X Remover			1.00	EACH	$5.99	$5.99	
REC-117	12Oz Noxon Mtl Polish			1.00	EACH	$3.99	$3.99	
REC-148	16Oz Oven Cleaner			1.00	EACH	$4.79	$4.79	
STA-SHIM08	Shims 8"			1.00	pk	$2.69	$2.69	
SUP-KK32TP	Krud Kutter 32oz Spray Twin Pack			1.00	Pack	$8.99	$8.99	
WIL-60401	8" Arbor Hole Bias Buff			1.00	EACH	$10.49	$10.49	
INV20030422185301	**Sale**	**4/22/03 6:53 pm**	**D B Karron**			**$73.89**	**$0.00**	**$73.89**
001-SpecItem	shims			6.00	EACH	$0.49	$2.94	
8KEY-CAR	Car Key Copy			6.00	key	$3.00	$18.00	
AME-5008	14" Slot WD Plant Dolly			1.00	EACH	$15.99	$15.99	
EAZ-87530	1/2" Super Arbor			1.00	EACH	$4.99	$4.99	
HIL-101114	100Pk 12-24X1/2 Mchn Screws			1.00	BX	$5.99	$5.99	
MAG-M2A39H	2AAGRN Mag Holster Pack			1.00	EACH	$13.99	$13.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
MIS-9589	Fruitwood Round Wood Pl Caddie	1.00	Caddie	$11.99	$11.99	
INV20030425185301	**Sale 4/25/03 6:53 pm D B Karron**			**$19.50**	**$0.00**	**$19.50**
001-SpecItem	RING	6.00	EACH	$0.25	$1.50	
8KEY-CAR	Car Key Copy	6.00	key	$3.00	$18.00	
INV20030501114001	**Sale 5/1/03 11:40 am Jonathan Mason**			**$23.95**	**$0.00**	**$23.95**
001-SpecItem	romex wire	20.00	EACH	$0.20	$4.00	
8KEY-REG	Key Cutting Regular Type	2.00	Key	$1.25	$2.50	
EAG-2867BOX	15A Yel Armor Plug	1.00	EACH	$4.79	$4.79	
GB-PPC1575	6Pk 3/4"Wht Plas Clamp	1.00	EACH	$1.69	$1.69	
PAC-9121	9x 12 1mil drop cloth	2.00	Bag	$1.49	$2.98	
STA-ANK10	Plastic Anchor Kit 10-12 & 100	1.00	pk	$7.99	$7.99	
INV20030501163501	**Sale 5/1/03 4:35 pm Jonathan Mason**			**$476.95**	**$0.00**	**$476.95**
GSM-581220GL	Strut Galv. 1 5/8" x 1 5/8" x 20'	10.00	Strut	$35.20	$352.00	
GSM-G1034	Lock Nut 3/8-16 W Spring	100.00	EACH	$0.59	$59.00	
GSM-G3090	6-Hole Front & Side Connector	12.00	EACH	$3.18	$38.16	
HIL-190165	100Pk 3/8-16X1 Hex Bolt	1.00	Box	$15.00	$15.00	
HIL-270012	5Lb 3/8 Flt Washer	1.00	was	$12.79	$12.79	
INV20030501163801	**Sale 5/1/03 4:38 pm Jonathan Mason**			**$23.60**	**$0.00**	**$23.60**
GSM-131520GL	G-1315 X 20' GALVANIZED	1.00	Strut	$23.60	$23.60	
INV20030503142901	**Sale 5/3/03 2:29 pm D B Karron**			**$60.99**	**$0.00**	**$60.99**
BOR-500030CN9021990	MR CHEF MED BOWL 6 3/4"	2.00	Bowl	$2.99	$5.98	
BOR-500060CN0021990	MR CHEF JUMBO BOWL 11.5"	1.00	Bowl	$10.49	$10.49	
GB-TT10B	3Wy Tapping Tool	1.00	EACH	$12.99	$12.99	
NAT-N276931	5/8X3 1/2" Multi Colored Bolt	1.00	EACH	$2.09	$2.09	
SAT-S3460	20W MR16 Halogen SP ESX-CD/1	2.00	Bulb	$6.99	$13.98	
SAT-S3461	20W MR16 Halogen Flood	2.00	Bulb	$4.59	$9.18	
TEN-E20430	10Ct 30 Gal Recyc Bag	1.00	EACH	$4.29	$4.29	
ULT-67220	Snap Swivel Brass 2-3/8",3/8"	1.00	EACH	$1.99	$1.99	
INV20030505155101	**Sale 5/5/03 3:51 pm D B Karron**			**$84.51**	**$0.00**	**$84.51**
AMA-20200	DICOUNT ADJUSTABLE COUNTERSINK	1.00	EACH	$21.45	$21.45	
GSM-5065L	6" SHELF BRACKET LEFT	6.00	EACH	$3.99	$23.94	
GSM-5067L	10" SHELF BRACKET LEFT	6.00	EACH	$4.99	$29.94	
GSM-G1034	3/8-16 LOCK NUTS W/ SHRINK WRAP SPRING	9.00	EACH	$0.00	$0.00	
HIL-80207	100Pk 10X1 Combo Screw	1.00	BX	$3.99	$3.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
HIL-80212	100Pk 10X1-1/2 Screw	1.00	BX	$5.19	$5.19	
INV20030506153501	**Sale 5/6/03 3:35 pm Jonathan Mason**			**$32.51**	**$0.00**	**$32.51**
EAG-GF15VSP	15A Ivy Gfci Receptacle	1.00	EACH	$7.99	$7.99	
GSM-1034E	Easy Grip Nut 3/8-16	8.00	Nut	$0.82	$6.56	
GSM-5065L	6" SHELF BRACKET LEFT	2.00	EACH	$3.99	$7.98	
GSM-5067L	10" SHELF BRACKET LEFT	2.00	EACH	$4.99	$9.98	
INV20030519141501	**Sale 5/19/03 2:15 pm D B Karron**			**$10.64**	**$0.00**	**$10.64**
001-SpecItem	key ring	4.00	EACH	$0.35	$1.40	
8KEY-REG	Key Cutting Regular Type	1.00	Key	$1.25	$1.25	
PAC-PD32503	Heavy Duty Contractor Bags	1.00	Box	$7.99	$7.99	
INV20030519151501	**Sale 5/19/03 3:15 pm D B Karron**			**$11.27**	**$0.00**	**$11.27**
DUR-AA4EC	4PACK "AA" BATTERIES,IMPORTED	2.00	4BATTERIES	$3.99	$7.98	
PAN-I9V2	PANASONIC HEAVY DUTY 2"9V" BATTERY	1.00	EACH	$3.29	$3.29	
INV20030524154801	**Sale 5/24/03 3:48 pm D B Karron**			**$96.16**	**$0.00**	**$96.16**
COO-3024	Sckt 3/8 Fmale Sq Drv 3/4 Fma	1.00	EACH	$11.99	$11.99	
DES-120909	Drawer Store Mesh 3x6 Silver	1.00	Organizer	$3.49	$3.49	
DES-120919	Drawer Store Mesh 3x9 Silver	1.00	Organizer	$3.99	$3.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver	1.00	Organizer	$2.49	$2.49	
EAG-2229BOX	20A Yel Armor Connector	2.00	EACH	$6.99	$13.98	
EAG-2354BOX	Armored Lock Connector	1.00	EACH	$16.99	$16.99	
EAG-2364BOX	20A Yel Armor Lock Cap	1.00	EACH	$12.99	$12.99	
EAG-3809BOX	20A Yel Armor Plug	2.00	EACH	$4.99	$9.98	
HER-20450	1 Qt Liquid Glug For Bath	2.00	Bottle	$5.49	$10.98	
MOE-7503	4" Plunger	1.00	Plunger	$2.29	$2.29	
SAT-S3460	20W MR16 Halogen SP ESX-CD/1	1.00	Bulb	$6.99	$6.99	
INV20030530042701	**Sale 5/30/03 4:27 am D B Karron**			**$17.36**	**$0.00**	**$17.36**
JEL-TX6	12Oz Tarn-X Remover	1.00	EACH	$5.99	$5.99	
LUC-46027	C-Clip	2.00	Clip	$2.29	$4.58	
TEN-E20413	10Ct 13 Gal Recyc Bag	1.00	EACH	$2.99	$2.99	
Wal-2607004	BRASS HOSE CAP WITH CHAIN	2.00	EACH	$1.90	$3.80	
INV20030602133101	**Sale 6/2/03 1:31 pm Jonathan Mason**			**$72.27**	**$0.00**	**$72.27**
GSM-1034E	Easy Grip Nut 3/8-16	30.00	Nut	$0.82	$24.60	
GSM-G131510	Reg.Galv.Chnl.1.5/8X13/16 10Ft	1.00	Strut	$1.18	$1.18	
GSM-G3018	2-Hole Corner Angle	10.00	EACH	$1.77	$17.70	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost Unit Price	Tax Ext. Price	Inv. Amt
GSM-G3087	4-Hole Front & Side Connector			4.00	EACH	$2.45	$9.80	
HIL-190165	100Pk 3/8-16X1 Hex Bolt			1.00	Box	$15.00	$15.00	
HIL-270061	100Pk 3/8" Flt Washer			1.00	Box	$3.99	$3.99	
INV20030603164301	**Sale**	**6/3/03 4:43 pm**	**Jonathan Mason**			**$8.44**	**$0.00**	**$8.44**
GSM-G131510	Reg.Galv.Chnl.1.5/8X13/16 10Ft			3.00	Strut	$1.18	$3.54	
GSM-G3087	4-Hole Front & Side Connector			2.00	EACH	$2.45	$4.90	
INV20030604112101	**Sale**	**6/4/03 11:21 am**	**Jonathan Mason**			**$27.01**	**$0.00**	**$27.01**
1CUT-METAL	METAL CUT			3.00	EACH	$2.00	$6.00	
BOS-T118EF	3". 18Tpi. Bi-Metal Bosch Shan			1.00	EACH	$10.99	$10.99	
GSM-1033E	Easy Grip Nut 5/16-18			10.00	Nut	$0.78	$7.80	
GSM-G2011	2-Hole Tie And Splice Plate			2.00	EACH	$1.11	$2.22	
INV20030605215601	**Sale**	**6/5/03 9:56 pm**	**D B Karron**			**$24.60**	**$0.00**	**$24.60**
RID-31305	E110 Hex Wrench			1.00	EACH	$24.60	$24.60	
INV20030609131401	**Sale**	**6/9/03 1:14 pm**	**Jonathan Mason**			**$19.92**	**$0.00**	**$19.92**
@WIR-BX123@	BX 12/3 Steel Armored Cable Variable Length			10.00	EACH	$0.99	$9.90	
RAC-800	Sq 1 Tog 1/2 Rise Cover			1.00	EACH	$1.59	$1.59	
RAC-8201	4"X1-1/2" Sq Ext Ring			2.00	EACH	$2.49	$4.98	
RAC-8752	4" Square Blank Flat Box Cover			1.00	Plate	$0.89	$0.89	
TB-XC220SC1	3/8x1/2 Box Connector			2.00	EACH	$0.39	$0.78	
THO-XC2901	3/8" 2 Screw Connector			2.00	EACH	$0.89	$1.78	
INV20030609161201	**Sale**	**6/9/03 4:12 pm**	**Jonathan Mason**			**$0.98**	**$0.00**	**$0.98**
@EMTF-TC012	1/2" TUBING CONNECTOR			2.00	CONNECTO	$0.49	$0.98	
INV20030610130301	**Sale**	**6/10/03 1:03 pm**	**Jonathan Mason**			**$6.57**	**$0.00**	**$6.57**
EAG-2867BOX	15A Yel Armor Plug			1.00	EACH	$4.79	$4.79	
THO-XC2901	3/8" 2 Screw Connector			2.00	EACH	$0.89	$1.78	
INV20030616132402	**Sale**	**6/16/03 1:24 pm**	**Jonathan Mason**			**$9.21**	**$0.00**	**$9.21**
001-SpecItem	connectors			2.00	EACH	$0.62	$1.24	
CHA-XL5516	5/16 DRILL BIT			1.00	Each	$4.09	$4.09	
CHA-XL5532	5/32 DRILL BIT			1.00	Each	$1.59	$1.59	
CHA-XL5732	7/32 DRILL BIT			1.00	Each	$2.29	$2.29	
INV20030616145301	**Sale**	**6/16/03 2:53 pm**	**Jonathan Mason**			**$16.42**	**$0.00**	**$16.42**
Wal-816006	15' COPPER TUBE ICE MAKER KIT			1.00	EACH	$16.42	$16.42	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030616145501	Sale	6/16/03 2:55 pm	Jonathan Mason			$9.99	$0.00	$9.99
CLO-51962	Combat Roach Gel@Baits			1.00	EACH	$9.99	$9.99	
INV20030617113501	Sale	6/17/03 11:35 am	Jonathan Mason			$7.87	$0.00	$7.87
@EMT-1007	3/4" x 10' EMT Conduit			1.00	Tube	$4.89	$4.89	
@GAR-FLC1CP	1" Closed Chrome Garment Tubing Flange			2.00	EACH	$1.49	$2.98	
INV20030618202301	Sale	6/18/03 8:23 pm	D B Karron			$70.88	$0.00	$70.88
HIL-100236	100Pk 10-24X3/4 Screw			1.00	BX	$3.09	$3.09	
NAT-121087	Zinc Clothesline Hook			3.00	EACH	$1.29	$3.87	
NAT-154575	2Pk Brs Coat & Hat Hook			1.00	EACH	$1.99	$1.99	
NAT-198101	Brs Coat/Hat Hook			1.00	EACH	$6.79	$6.79	
NAT-199182	2Pkbrs Sgl Clothes Hook			1.00	EACH	$2.39	$2.39	
NAT-223347	6" Nickel Rope Cleat			3.00	EACH	$2.09	$6.27	
NAT-233551	2-1/2 Ss Open S Hook			4.00	EACH	$1.62	$6.48	
NAT-237040	Zinc Spr Rope Hook			3.00	EACH	$2.49	$7.47	
NAT-245811	Brt Brs Undershelf Hook			1.00	EACH	$3.99	$3.99	
NAT-245837	Ni Undershelf Hook			1.00	EACH	$3.99	$3.99	
NAT-M6122	11/16 Comb Wrench			2.00	EACH	$7.49	$14.98	
NAT-N120626	6Pk #10 Ceiling Hook			1.00	EACH	$0.99	$0.99	
TEN-E20430	10Ct 30 Gal Recyc Bag			2.00	EACH	$4.29	$8.58	
INV20030622173501	Sale	6/22/03 5:35 pm	D B Karron			$126.42	$0.00	$126.42
BDT-VP135	Versapak Starter Kit			1.00	EACH	$29.99	$29.99	
BDT-vp7240	Dust Buster 7.2v Cordless Hand Vac			1.00	EACH	$80.95	$80.95	
NAT-245811	Brt Brs Undershelf Hook			1.00	EACH	$3.99	$3.99	
OXO-35581	Nut/Seafood Cracker			1.00	cracker	$11.49	$11.49	
INV20030708132001	Sale	7/8/03 1:20 pm	D B Karron			$95.61	$0.00	$95.61
GB-14505	4Pk 17/32 Battery Clip			1.00	EACH	$2.29	$2.29	
GSM-8213	TROLLEYS			1.00	EACH	$15.99	$15.99	
GSM-8214	TROLLEYS			2.00	EACH	$26.99	$53.98	
GSM-G6023	Hanger Sngl Stud Swivel3/8"-16			2.00	EACH	$2.68	$5.36	
VA-13135	5Pc Hex Shank Bit Set			1.00	EACH	$17.99	$17.99	
INV20030811201501	Sale	8/11/03 8:15 pm	D B Karron			$187.19	$0.00	$187.19
CAT-367821	100Pk Spade Terminal			1.00	EACH	$11.99	$11.99	
CAT-552706	100Pk Spade Terminal			1.00	EACH	$7.49	$7.49	
CAT-554165	180Pc Term & Connector			1.00	EACH	$19.99	$19.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice #	Type	Date	Person			Net Cost	Tax	Inv. Amt
SKU	ItemDesc			Quantity	U/M	Unit Price	Ext. Price	
EAZ-81544	90 DEG Drill Attachment			1.00	EACH	$39.99	$39.99	
ELF-470218	Shlf Joiners (Pkg Of 6) Wh			1.00	EACH	$2.99	$2.99	
GB-14630	2Pk 2-13/16 Batt Clip			1.00	EACH	$3.29	$3.29	
GB-HST375	3Pk 3/8 Shrink Tubing			1.00	EACH	$2.99	$2.99	
GB-HST500	3Pk 1/2 Shrink Tubing			1.00	EACH	$2.99	$2.99	
GB-SE92	Hd Auto Wire Stripper			1.00	EACH	$19.99	$19.99	
KLE-1010	Long-Nose All-Purpose Tool 8-1/4"			1.00	Tool	$20.49	$20.49	
OR-CR1000106	550 Compact Air Circulator			1.00	EACH	$54.99	$54.99	
INV20030917132301	**Sale**	**9/17/03 1:23 pm**	**Jonathan Mason**			**$27.50**	**$0.00**	**$27.50**
@GN1560	11/2X6 GALV NIPPLE			1.00	EACH	$2.02	$2.02	
OAT-15164	1/2X520 Tfe Pj Tape			1.00	EACH	$1.49	$1.49	
Wat-219121	1-1/2 Chr P Trap			1.00	EACH	$23.99	$23.99	

SGI workstation / server, (2) display, assoc components

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010015436	10-JAN-02	1 of 2
Payment Terms Payment due in 30 days	**Due Date** 09-FEB-02	
Customer P.O. Number 2001015	**FOB** ORIGIN	
Incoterms	**Sales Order Number** 300016347	
Customer Acct. Number 2541	**SGI Tax Reference** 94-2789662	
Currency USD	**Customer Tax Reference**	

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

SGI (Silicon Graphics Inc.)
655 3rd Avenue
15th Floor
Suite 1500
NEW YORK, NY 10017
United States

Salesperson Inactive - Lavender, Scott	**OA Contact**
Bill To Contact	**Ship Date** 09-JAN-02
Ship Via NAVL 2 DAY	**Waybill Number** 0

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT FREIGHT Serial Number				8.25	234.65	234.65
1	WT5-1P400V12-536 Octane2 V12 Graphics R12000A Serial Number	1	1	0	8.25	17,817.25	17,817.25
3	D-MON21A-NC 21" Flat Trinitron, Tilt-Swivel, Color Monitor Serial Number	1	1	0	8.25	0.00	0.00
4	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	1	1	0	8.25	0.00	0.00
5	DK-P5-001 Power Cord - USA, Canada Serial Number	4	4	0	8.25	0.00	0.00
6	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	210.00	210.00
7	HU-MEM512-4 512MB memory upgrade for new OCTANE Serial Number	1	1	0	8.25	1,100.00	1,100.00
8	DCD-OCT Dual Channel Display board for Octane2 V12 Serial Number	1	1	0	8.25	1,650.00	1,650.00

Number	Date	OA Contact	Ship Via	Page
3010015436	10-JAN-02		NAVL 2 DAY	2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Lavender, Scott	09-JAN-02		0	

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
9	PCI-CARDCAGE PCI Cardcage option for Octane and Octane2 Serial Number	1	1	0	8.25	825.00	825.00
10	CBL-SCSI3/CENT-.75 SCSI3 to Centronics Cable (.75m) Serial Number	1	1	0	8.25	55.00	55.00
11	P-CDR40-EXT External 40X CD-ROM SCSI Drive for Octane Serial Number	1	1	0	8.25	645.00	645.00
12	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	4,650.00	4,650.00
13	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	600.00	600.00
14	FPD180-OPT Additional 18.1" LCD FP Display. Avail for O2, Serial Number	2	2	0	8.25	1,256.50	2,513.00
15	PCI-GIGENET-C-SU 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	426.25	426.25

Tax Summary USD

Rate	Tax	Net
8.25	2,534.92	30,726.15

Taxable	30,726.15
Non-taxable	0.00
Tax	2,534.92
Freight	0.00
Total	**33,261.07**

SGI Workstation w/ graphics, memory, ...
Server

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010036410	27-SEP-02	1 of 2

Payment Terms: Payment due in 30 days	Due Date: 27-OCT-02
Customer P.O. Number: 2001029	FOB: ORIGIN
Incoterms:	Sales Order Number: 300027928
Customer Acct. Number: 85263	SGI Tax Reference: 94-2789662
Currency: USD	Customer Tax Reference:

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson: Inactive - Witko, Ron	OA Contact: GAREY
Bill To Contact: Dr. D Karron 1-212-686-8742	Ship Date: 21-AUG-02
Ship Via: SURFACE	Waybill Number: 0

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.3	WT5-2P600V12-DH1-3 Octane2 Dual V12 Graphics w/DCD on one Serial Number 0800691420FA	1	1	0	8.25	23,718.00	23,718.00
1.1.24	FPD220-FTO-OCT FTO 22" Flat Panel Display for Octane2. Incl Serial Number	2	2	0	8.25	1,199.60	2,399.20
1.1.12	P9-DAT20-INT Internal 4mm Digital Audio SCSI Tape Drive. Serial Number	1	1	0	8.25	640.00	640.00
1.1.15	PCI-GIGENET-C 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	310.00	310.00
1.1.10	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	120.00	120.00
1.1.17	HU-OCT2-DUO PowerDuo Package for Octane2. Includes Serial Number	1	1	0	8.25	3,360.00	3,360.00
1.1.14	DCD-OCT2-DH Dual Channel Display daughter card for V12 Serial Number	1	1	0	8.25	1,200.00	1,200.00
1.1.6	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	2	2	0	8.25	0.00	0.00

Number	Date	OA Contact	Ship Via	Page
3010036410	27-SEP-02	GAREY	SURFACE	2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Witko, Ron	21-AUG-02	Dr. D Karron	0	

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.8	DK-P5-001 Power Cord - USA, Canada Serial Number	3	3	0	8.25	0.00	0.00
1.1.22	M4-SVCWRNT-1.0 Global Services warranty card, system Serial Number	1	1	0	8.25	0.00	0.00
1.1.20	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	720.00	720.00
1.1.25	FPD220-OPT Additional 22" Flat Panel Display for Octane2. Serial Number	2	2	0	8.25	1,599.60	3,199.20
1.1.19	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	6,350.00	6,350.00
3.1	P-FLPY120A-EXT External 3.5" Superdisk Floppy Drive for O2, Serial Number	1	1	0	8.25	400.00	400.00
4.1	DK-P5-001 Power Cord - USA, Canada Serial Number	1	1	0	8.25	0.00	0.00
5.1	PCI-SCSI-U3-2P-SU PCI dual port Ultra3 SCSI LVD or Serial Number	1	1	0	8.25	496.00	496.00
6.1	MSE00003U Magellan Mouse for O2, Octane, Octane2, Serial Number	1	1	0	8.25	175.00	175.00
7.1	PCI-SCSI-DF-2P-SU PCI dual port Ultra SCSI HVD adapter Serial Number	2	2	0	8.25	320.00	640.00

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	43,727.40
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	43,727.40

HC: 000

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1152

Date
05/17/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	Verbal

Qty	Description	Unit Price	Ext. Price
1	MBD-SUPERMICRO P4DC6+/ DUAL XEON	$682.80	$682.80
1	BX8053KC2200D-XEON/2.2/GHZ/512K/MPGA	$584.40	$584.40

SubTotal	$1,267.20
Sales Tax	$0.00
Shipping	$15.00
Total	$1,282.20

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

RECEIVED

MPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

5/24/2002

10216

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/17/2002	Bill	AAAI1152	1,282.20	1,282.20		1,282.20
					Check Amount	1,282.20

Dep 6/6/02

1,282.20

NIST ATP DMT Program

4534

Silicon City

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	20,787.73		5,000.00
					Check Amount	5,000.00

6/3/2002 10220

Dep 6/6/02

NIST ATP DMT Program Account 5,000.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

7/6/2002 10315

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	15,787.73		787.73
					Check Amount	787.73

NIST ATP DMT Program Account 787.73

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

9/11/2002 10442

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	15,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program Account 1,000.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

9/30/2002 10493

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	14,000.00		14,000.00
					Check Amount	14,000.00

Dep 10/8/02

NIST ATP DMT Program Account 14,000.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1233
Date
9/27/02

212-448-0261

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
1	I860 DUAL XEON 400MHZ MAX-2GB RDRAM 6PCI AGP4X LAN U160 P15SND	$711.22	$711.22

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$711.22
Sales Tax	$0.00
Shipping	$17.85
Total	$729.07

:OMPUTER AIDED SURGERY, INC.

Silicon City NIST ATP DMT PROGRAM

11/11/2002 10597

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1233	729.07	729.07		729.07
				Check Amount		729.07

Dep 11/11/02

729.07

NIST ATP DMT Progra

4536

Silicon City

COMPUTERS*STORAGE*NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1237

Date 11/19/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	FP ARMS; (vertical mount)(rotate)(triple pivot)(75mm & 100mm) (Grey)	$275.00	$275.00
3	Wall Brackek for HD	$47.00	$141.00
1	Wall Mount Braket Kit (allows you to mount 400 Series FP Vertical Mount ARMS, 400 Series Extender Arms, 200/300 Series	$40.00	$40.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$456.00
Sales Tax	$0.00
Shipping	$45.00
Total	$501.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM

12/16/2002 10679

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/19/2002	Bill	aaa11163 check 10624	501.00	501.00		501.00
					Check Amount	501.00

NIST ATP DMT Program

501.00

4537

Silicon City

COMPUTERS • STORAGE • NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1260

Date 01/07/03

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	Wall Bracket for HD	$47.00	$94.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$94.00
Sales Tax	$0.00
Shipping	$25.70
Total	$119.70

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
~~Silicon City~~

1/28/2003 10771

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/07/2003	Bill	AAAI1260	119.70	119.70		119.70
					Check Amount	119.70

1/28/03

NIST ATP DMT Program 119.70

Silicon City

COMPUTERS*STORAGE*NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1287

Date 03/14/03

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Joan Gasior	verbal

Qty	Description	Unit Price	Ext. Price
2	Indigo Sleds	$90.00	$180.00
1	SCSI Controller	$449.00	$449.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$629.00
Sales Tax	$0.00
Shipping	$0.00
Total	$629.00

Sent email 4/16/03

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

4/17/2003 10907

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/14/2003	Bill	AAAI1287	629.00	629.00		629.00
					Check Amount	629.00

Rec'd PMT 5/9/03

212-736-4746

Silicon City
COMPUTERS*STORAGE*NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1306

Date 05/13/03

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
10	SDLT Tape	$94.00	$940.00
		SubTotal	$940.00
		Sales Tax	$0.00
		Shipping	$22.95
		Total	$962.95

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ADVANCED TECHNOLOGY PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	6/3/2003	10971
05/13/2003	Bill	AAAI1306	962.95	962.95		Payment	962.95
					Check Amount		962.95

CASI LLC
STEP 3 - PAID ON
JUN 06 2003
BY

NIST (Inc.) Checking Inv. AAAI1306 962.95

4540

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1150
Date
05/16/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
1	NORTON GHOST 2002 FOR 98/NT4/W2K/WME/XP	$70.00	$70.00
1	PARTITIONMAGIC 7.0 .	$70.00	$70.00

SubTotal	$140.00
Sales Tax	$0.00
Shipping	$12.00
Total	$152.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

PAID
CK. NO.
DATE

DOSEN

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

5/24/2002

10215

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/16/2002	Bill	AAAI1150	152.00	152.00		152.00
					Check Amount	152.00

1

Dep 6/6/02

NIST ATP DMT Program

4541 152.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1147

Date
05/10/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	JMR Deskside Case for 10-Bay SCSI Fortra	$200.00	$200.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$200.00
Sales Tax	$0.00
Shipping	$25.00
Total	$225.00

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

5/24/2002 10214

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/10/2002	Bill	AAAI1147	225.00	225.00		225.00
					Check Amount	225.00

NIST ATP DMT Program

225.00

4542

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Faxed
212-448-0261

INVOICE

Invoice # AAAI1145

Date 05/07/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	2005S U160 SCSI RAID KIT 64BIT 66MHZ SODIMM-PCI 48MB CACHE	$329.59	$329.59

SubTotal	$329.59
Sales Tax	$0.00
Shipping	$12.00
Total	$341.59

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

POSTED

DT

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Silicon City

5/24/2002

10217

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/07/2002	Bill	AAA1145	341.59	341.59		341.59
					Check Amount	341.59

Dep 6/6/02

341.59

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1144

Date
05/07/02

Sold To:	Ship To:
CASI Dan Karron 300 E 33rd Street SUITE 4N New York, NY 10016	CASI Dan Karron 300 E 33rd Street SUITE 4N New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty.	Description	Unit Price	Ext. Price
1	I860 DUAL XEON 400MHZ MAX-2GB RDRAM 6PCI AGP4X LAN U160 P15SND	$711.25	$711.25
2	XEON 2.2GHZ 512K L2 CACHE FCBGA PGA603 400MHZ	$572.94	$1,145.88
		SubTotal	$1,857.13
		Sales Tax	$0.00
		Shipping	$20.00
		Total	$1,877.13

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

5/24/2002

10213

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/07/2002	Bill	AAA1144	1,877.13	1,877.13		1,877.13
					Check Amount	1,877.13

Sept 16 02

NIST ATP DMT Program

1,877.13

4544

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1134

Date
04/18/02

Sold To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Jonathan Atkins	Verbal Dr K.

Qty	Description	Unit Price	Ext. Price
1	Novatel iStream PC Card - part number 610214607270	$295.00	$295.00
1	SIM Card - Northeast/160 - part number ZZD1601P004 - $0.00 (this is free with the hardware, but does need to be included as a separate line item)	$0.00	$0.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$295.00
Sales Tax	$0.00
Shipping	$0.00
Total	$295.00

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

4/30/2002 10156

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/18/2002	Bill	AAAI1134	295.00	295.00		295.00
					Check Amount	295.00

NIST ATP DMT Program 295.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1124

Date
~~03/28/02~~

Sold To:
CASI
Dan Karron
300 E 33rd St APT. 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street APT 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # EMAIL HS

Qty	Description	Unit Price	Ext. Price
2	GIGABIT ENET PCI 1000BT SINGLE PORT RJ45 CONNECTOR	$570.00	$1,140.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,140.00
Sales Tax	$0.00
Shipping	$15.00
Total	$1,155.00

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

5/2/2002

10180

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/16/2002	Bill	AAAI1124	1,155.00	1,155.00		1,155.00
					Check Amount	1,155.00

NIST ATP DMT Program

1,155.00

4546

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1120

Date
03/19/02

Sold To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	SGI 2GB Module	$1,663.00	$3,326.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,326.00
Sales Tax	$0.00
Shipping	$28.54
Total	$3,354.54

OMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

3/31/2002 10130

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/19/2002	Bill	AAAI1120	3,354.54	3,354.54		3,354.54
					Check Amount	3,354.54

NIST ATP DMT Program

3,354.54

Page

4547

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1117

Date
03/12/02

Sold To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	2GB Mem for SGI Octane	$1,663.00	$1,663.00
2	Disk sled for Origin/Octane/Onyx2	$89.00	$178.00
		SubTotal	$1,841.00
		Sales Tax	$0.00
		Shipping	$8.00
		Total	$1,849.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/29/2002

10117

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/12/2002	Bill	AAAI1117	1,849.00	1,849.00		1,849.00
					Check Amount	1,849.00

/

Pay
Dep 4/15

1,849.00

NIST ATP DMT Program

4548

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1106

Date
01/21/02

Sold To:
CASI
Dan Karron
300 E 33rd, St APT. 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street APT 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	EMAIL HS

Qty	Description	Unit Price	Ext. Price
1	GIGABIT ENET PCI 1000BT SINGLE PORT RJ45 CONNECTOR	$570.00	$570.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$570.00
Sales Tax	$0.00
Shipping	$15.00
Total	$585.00

10077

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Silicon City $ **2,842.00

Two Thousand Eight Hundred Forty-Two and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

⑈010077⑈ ⑆021000021⑆ 13107587356 5⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

2/28/2002 10077

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/15/2002	Bill	AAI1104	1,267.00	1,267.00		1,267.00
01/28/2002	Bill	AAAL1106	585.00	585.00		585.00
02/07/2002	Bill	AAAQ1780	990.00	990.00		990.00
					Check Amount	2,842.00

4549

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1104

Date 01/15/02

Sold To:
CASI
Dan Karron
300 E 33rd, St Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, Street, Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64
		SubTotal	$1,226.64
		Sales Tax	$0.00
		Shipping	$41.00
		Total	$1,267.64

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

10077

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Silicon City $ **2,842.00

Two Thousand Eight Hundred Forty-Two and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

⑈010077⑈ ⑆021000021⑆ 131075873565⑈

OMPUTER AIDED SURGERY, INC.
Silicon City NIST APT DMT PROGRAM

2/28/2002 10077

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/15/2002	Bill	AAI1104	1,267.00	1,267.00		1267.00
01/28/2002	Bill	AAAL1106	585.00	585.00		585.00
02/07/2002	Bill	AAAQ1780	990.00	990.00		990.00

4350

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAQ1780

Date
02/07/02

Sold To:
CASI
Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	SGI GIG-E for Octane	$975.00	$975.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$975.00
Sales Tax	$0.00
Shipping	$15.00
Total	$990.00

POSTED

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

2/28/2002 10077

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/15/2002	Bill	AAI1104	1,267.00	1,267.00		1,267.00
01/28/2002	Bill	AAAL1106	585.00	585.00		585.00
02/07/2002	Bill	AAAQ1780	990.00	990.00		990.00
					Check Amount	2,842.00

dep Pru 3/8/02

2,842.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1098

Date
12/29/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Joan Gasior

Customer PO # email to HS

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,226.64
Sales Tax	$0.00
Shipping	$18.00
Total	$1,244.64

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

1/9/2002

10027

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/29/2001	Bill		1,244.64	1,244.64		1,244.64
					Check Amount	1,244.64

Dep Pro 1/15/02

1,244.64
4552

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1097

Date
12/29/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	email to HS

Qty	Description	Unit Price	Ext. Price
4	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$613.32
12	5.25" Bay Rail Set 4 GS2000 W/Scrsw	$6.67	$80.04

** Note ** $295 to be credited upon return of HS bay sent on quote AAAQ1710

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$693.36
Sales Tax	$0.00
Shipping	$20.00
Total	$713.36

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/29/2002

10110

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/29/2001	Bill	AAAI1097	713.36	713.36		713.36
					Check Amount	713.36

713.36

NIST ATP DMT Program

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1086

Date 12/18/01

Sold To:

CASI
Dan Karron
300 E 33rd St. Ste 4N
New York, NY 10016

Ship To:

Computer Aided Surgery Inc.
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016
212-687-8748

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	2001013

Qty	Description	Unit Price	Ext. Price
1	Deluxe 23 Bays Black Server Tower PS: 780WATT RPS (5 modules) Size: 28"x16.2"x23.6" Package Wht.: 102LB Fans in Chassis: 8x9cm & 2x12cm Ball Bearing Fans Features: *Security with Lockable front and side panels. *Thermal Management Control. *Only in Black.	$1,540.00	$1,540.00
1	Hot Swap Kits — Returned by Dr K. RMA - We Rcd to API	$295.00	$295.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,835.00
Sales Tax	$0.00
Shipping	$161.00
Total	$1,996.00
	295.00
Due	1701.00

POSTED

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

3/30/2002 10121

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/18/2001	Bill	AAAI1086	1,701.00	1,701.00		1,701.00
					Check Amount	1,701.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1161

Date
06/14/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	Additional Tape Cassette Left Side	$181.18	$181.18
1	Additional Tape Cassette Right Side	$163.53	$163.53
		SubTotal	$344.71
		Sales Tax	$0.00
		Shipping	$21.85
		Total	$366.56

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

POSTED
06/20/02

PAID
CK. NO.
DATE

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/2/2002

10288

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1161	366.56	366.56		366.56
					Check Amount	366.56

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

POSTED 6/10/02

INVOICE

Invoice # AAAI1159

Date 06/05/02

Sold To:

Computer Aided Surgery
Attn: Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Unsold

Ship To:

Computer Aided Surgery
Attn: Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	SCSI Extenders	$365.85	$731.70
		SubTotal	$731.70
		Sales Tax	$0.00
		Shipping	$12.48
		Total	$744.18

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

PAID
CK. NO.
DATE

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	7/1/2002	10276
06/05/2002	Bill	AAAI1159	744.18	744.18		Payment	744.18
					Check Amount		744.18

Dep 7/17/02

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1168

Date
07/01/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

yment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	Verbal

Qty	Description	Unit Price	Ext. Price
1	MBD-SUPERMICRO P4DC6+/ DUAL XEON	$766.64	$766.64
2	BX8053KC2200D-XEON/2.2/GHZ/512K/MPGA	$386.67	$773.34

SubTotal	$1,539.98
Sales Tax	$0.00
Shipping	$21.00
Total	$1,560.98

hank you for placing your order with Silicon City

ote

lease visit us on the web at www.siliconcty.com and www.storageyard.com.

MPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

7/13/2002

10334

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/01/2002	Bill	AAAI1168	1,560.98	1,560.98		1,560.98
					Check Amount	1,560.98

1,560.98

NIST ATP DMT Program

4557

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1177

Date
07/05/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	Heavy Duty Flat Panel Arm	$293.33	$586.66
2	Vertical Mount	$53.33	$106.66
2	Wall Mount	$42.67	$85.34

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$778.66
Sales Tax	$0.00
Shipping	$30.00
Total	$808.66

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

7/13/2002

10333

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/05/2002	Bill	AAAI1177	808.66	808.66		808.66
					Check Amount	808.66

808.66

NIST ATP DMT Program

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1178

Date
07/05/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	2005S U160 SCSI RAID KIT 64BIT 66MHZ SODIMM-PCI 48MB CACHE	$329.59	$329.59

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$329.59
Sales Tax	$0.00
Shipping	$7.00
Total	$336.59

POSTED
07/11/02

PAID

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/13/2002

10332

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/05/2002	Bill	AAAI1178	336.59	336.59		336.59
					Check Amount	336.59

1

Paul
Dep Taylor

336.59

NIST ATP DMT Program

4559

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1190

Date
07/25/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	FP ARMS; (vertical mount)(rotate)(triple pivot)(75mm & 100mm) (Grey)	$275.00	$550.00
	The two brackets you recieved 97-101-003 on the last shippment are the correct backets for THIS arm. What they sent you last time was the incorrect part for what you received last time. It is the correct part for what I'm quoting you here.		

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$550.00
Sales Tax	$0.00
Shipping	$20.00
Total	$570.00

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

9/11/2002 10443

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/25/2002	Bill	AAAI1190	570.00	570.00		570.00
					Check Amount	570.00

NIST ATP DMT Program 570.00

4560

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1199

Date
08/30/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO #

Qty	Description	Unit Price	Ext. Price
10	Quantum SDLT Tapes 110/220	$129.00	$1,290.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,290.00
Sales Tax	$0.00
Shipping	$15.00
Total	$1,305.00

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

9/19/2002

10468

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/30/2002	Bill	AAAI1199	1,305.00	1,305.00		1,305.00
					Check Amount	1,305.00

Dup 9/27/02

NIST ATP DMT Program 1,305.00

4561

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1214

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	1 Yr. Next Day Parts ONLY for JMR Fortra & RAID Controllers	$549.00	$549.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$549.00
Sales Tax	$0.00
Shipping	$0.00
Total	$549.00

POSTED
10/18/02

COMPUTER AIDED SURGERY, INC.
~~Silicon City~~ NIST ATP DMT PROGRAM

10/19/2002 10552

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1214	549.00	549.00		549.00
					Check Amount	549.00

NIST ATP DMT Program

549.00
4562

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1216

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	EXTREMEWORKS NBD 24X7X365 1 BUS DAY FOR SUMMIT7I	$1,950.00	$1,950.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,950.00
Sales Tax	$0.00
Shipping	$0.00
Total	$1,950.00

POSTED

PAID

OMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

12/16/2002

10674

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1216	1,950.00	1,950.00		1,950.00
					Check Amount	1,950.00

1

Dup 1/8/03

NIST ATP DMT Program

1,950.00

4563

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1217

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	KVM Switch	$1,989.00	$1,989.00

CAB-C1VMM035 035' Hi Res Video Cable (VGA-HD15) - Male to Male
VSP-1X2V 1 CPU to 2 Videos (VGA-HD15)
CAB-CXVMF005 005' Hi Video Cable (VGA-HD15) - Male to Female
CAB-CX0606M001 001' Hi Res UltraCable - KVM to Switch (VGA-HD15F MD6F MD6F)
UPB-8UB 1x8 (1U) - PC/UNIX KVM switch, w/OSD
B-Chassis (Low), Internal SW Power Supply
CAB-CX0606C005 005' Hi Res UltraCable - CPU to Switch (VGA-HD15M MD6M MD6M)
CAB-S13W30606C005 005' Hi Res UltraCable - CPU to Switch (Indy, Indigo2, PS/2 keyboard and mouse)

POSTED 10/18/02

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,989.00
Sales Tax	$0.00
Shipping	$65.00
Total	$2,054.00

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	AAAI1217	2,054.00	2,054.00		2,054.00
					Check Amount	2,054.00

1/5/2003

10711

NIST ATP DMT Program

2,054.00

4564

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1218

Date
~~10/15/02~~

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
6	HD FP Arm	$275.00	$1,650.00
8	HD Wall Bracket	$47.00	$376.00
6	Vertical Mt. for HD	$50.00	$300.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$2,326.00
Sales Tax	$0.00
Shipping	$85.42
Total	$2,411.42

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

1/5/2003 10715

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	AAAI1218	2,411.42	2,411.42		2,411.42
					Check Amount	2,411.42

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1222

Date
9/27/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	NETWORK MANAGEMENT SMARTSLOT CARD 10/100 AUTO-SENSING LAN CONNEC	$293.95	$293.95
1	3D CrystalEyes active liquid crystal shutter eyewear. Includes (2) CR2032 batteries, Emitter & Cable	$950.00	$950.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,243.95
Sales Tax	$0.00
Shipping	$39.97
Total	$1,283.92

POSTED 10/18/02

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

Date	Type	Reference	Original Amt.	Balance Due	Discount	12/16/2002	10680
10/01/2002	Bill	AAAI1222	1,283.92	1,283.92		Payment	1,283.92
					Check Amount		1,283.92

NIST ATP DMT Program

1,283.92

4566

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1225

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty.	Description	Unit Price	Ext. Price
3	2GB Modules For SGI	$1,235.06	$3,705.18

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,705.18
Sales Tax	$0.00
Shipping	$30.00
Total	$3,735.18

POSTED

COMPUTER AIDED SURGERY, INC.
~~Silicon City~~ NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	11/21/2002
09/27/2002	Bill	AAAI1225	3,735.18	3,735.18	Check Amount	10639

Payment
3,735.18
3,735.18

dup pmt

NIST ATP DMT Program

3,735.18

4567

Unknown Cable -

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010031242	08-JUL-02	1 of 1

Payment Terms Payment due in 30 days	**Due Date** 07-AUG-02
Customer P.O. Number 2001029	**FOB** ORIGIN
Incoterms	**Sales Order Number** 300027937
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To
Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To
Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Inactive - Witko, Ron	**OA Contact**
Bill To Contact Dr. D Karron 1-212-686-8742	**Ship Date**
Ship Via	**Waybill Number** 0

Shipped To
Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	018-0838-001 CABLE ASSY 13W3 TO HD15 10' LONG Serial Number	2	2	0	8.25	69.60	139.20

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	139.20
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**139.20**

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010012810	14-DEC-01	1 of 1

Payment Terms Payment due in 30 days	**Due Date** 13-JAN-02
Customer P.O. Number DEV-212-686-8742	**FOB** DESTINATION
Incoterms	**Sales Order Number** 300015009
Customer Acct. Number 2541	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To

Silicon Graphics Inc
Dept 33341
P.O. Box 39000
SAN FRANCISCO,CA,94139-3341
United States

Bill To

SGI (Silicon Graphics Inc.)
Demo/Eval/Internal Orders
1500 Crittenden Lane
MOUNTAIN VIEW, CA 94043
United States

Salesperson	**OA Contact**
Bill To Contact Phil Cunningham 650-933-5633	**Ship Date** 14-DEC-01
Ship Via UPS GROUND	**Waybill Number** 1ZX544W80341581714

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT FREIGHT Serial Number				8.25	3.18	3.18
1	SV4-WELCOME-3.0-5 KIT PRODEV C++ 3.0-5 DEVLPR WELCOME Serial Number	1	1	0	8.25	0.00	0.00

Tax Summary USD

Rate	Tax	Net
8.25	0.26	3.18

Taxable	3.18
Non-taxable	0.00
Tax	0.26
Freight	0.00
Total	**3.44**

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010033978	22-AUG-02	1 of 1

Payment Terms: Payment due in 30 days	Due Date: 21-SEP-02
Customer P.O. Number: 2001029	FOB: ORIGIN
Incoterms	Sales Order Number: 300027928
Customer Acct. Number: 85263	SGI Tax Reference: 94-2789662
Currency: USD	Customer Tax Reference

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson: Inactive - Witko, Ron	OA Contact: GAREY
Bill To Contact: Dr. D Karron 1-212-686-8742	Ship Date: 21-AUG-02
Ship Via: UPS GROUND	Waybill Number: 1zr5412a0341330722

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	FREIGHT				8.25	100.79	100.79
	FREIGHT						
	Serial Number						

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	100.79
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	100.79

HC: 000

3060

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

11/20/2001

PAY TO THE ORDER OF Silicon City $ **1,000.00

One Thousand and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈003060⑈ ⑆021000021⑆ 131068299665⑈

COMPUTER AIDED SURGERY, INC.

Silicon City 11/20/2001 3060

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/13/2001	Bill	AAAL1072	16,950.50	16,950.50		1,000.00
					Check Amount	1,000.00

CHASE 1,000.00

COMPUTER AIDED SURGERY, INC.

Silicon City 11/20/2001 3060

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/13/2001	Bill	AAAL1072	16,950.50	16,950.50		1,000.00
					Check Amount	1,000.00

CHASE 1,000.00

457

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1163

Date
06/14/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO #

Qty	Description	Unit Price	Ext. Price
1	FORTRA Raid	$15,294.12	$15,294.12

SubTotal	$15,294.12
Sales Tax	$0.00
Shipping	$21.75
Total	$15,315.87

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

0.C

0.C

315.87 +
1,000.00 +
3,500.00 +
500.00 +
1,000.00 +
1,000.00 +
1,000.00 +
1,000.00 +

008

9,315.87G+

DF

8 Payts on Xpew – Spreadsheet

Check copies attached

Silicon City NIST ATP DMT PROGRAM

1/5/2003 10730

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAII163	15,315.87	10,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

Silicon City NIST ATP DMT PROGRAM

2/12/2003 10788

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAII163	15,315.87	9,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

Silicon City NIST ATP DMT PROGRAM

3/8/2003 10838

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAII163	15,315.87	8,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

Silicon City NIST ATP DMT PROGRAM

4/16/2003 10886

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAII163	15,315.87	7,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

NIST APT DMT PROGRAM
Silicon City

7/6/2002 10314

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	15,315.87		315.87
					Check Amount	315.87

NIST ATP DMT Program 315.87

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Silicon City

8/3/2002 10390

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	15,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Silicon City

10/18/2002 10532

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	3,500.00		3,500.00
					Check Amount	3,500.00

NIST ATP DMT Program 3,500.00

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Silicon City

11/17/2002 10624

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	10,500.00		500.00
					Check Amount	500.00

NIST ATP DMT Program 500.00

1 Server/Workstation, Software, Cables, Memory Upgrades, + Variety Display Devices (3)

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010300	24-JAN-03	1 of 2
Payment Terms Payment due in 30 days	**Due Date** 23-FEB-03	
Customer P.O. Number 2001015	**FOB**	
Incoterms	**Sales Order Number** 300016347	
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662	
Currency USD	**Customer Tax Reference**	

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Inactive - Lavender, Scott	**OA Contact**
Bill To Contact Dr. D Karron 1-212-686-8742	**Ship Date**
Ship Via	**Waybill Number**

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	FREIGHT FREIGHT Serial Number				8.25	234.65	234.65
3	WT5-1P400V12-536 Octane2 V12 Graphics R12000A Serial Number	1	1	0	8.25	17,817.25	17,817.25
4	D-MON21A-NC 21" Flat Trinitron, Tilt-Swivel, Color Monitor Serial Number	1	1	0	8.25	0.00	0.00
5	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	1	1	0	8.25	0.00	0.00
6	DK-P5-001 Power Cord - USA, Canada Serial Number	4	4	0	8.25	0.00	0.00
7	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	210.00	210.00
8	HU-MEM512-4 512MB memory upgrade for new OCTANE Serial Number	1	1	0	8.25	1,100.00	1,100.00
9	DCD-OCT Dual Channel Display board for Octane2 V12 Serial Number	1	1	0	8.25	1,650.00	1,650.00

Number	Date	OA Contact	Ship Via	Page
3010300	24-JAN-03			2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Lavender, Scott		Dr. D Karron		

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
10	PCI-CARDCAGE PCI Cardcage option for Octane and Octane2 Serial Number	1	1	0	8.25	825.00	825.00
11	CBL-SCSI3/CENT-.75 SCSI3 to Centronics Cable (.75m) Serial Number	1	1	0	8.25	55.00	55.00
12	P-CDR40-EXT External 40X CD-ROM SCSI Drive for Octane Serial Number	1	1	0	8.25	645.00	645.00
13	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	4,650.00	4,650.00
14	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	600.00	600.00
15	FPD180-OPT Add'l 18.1" LCD FP Display Avail for Serial Number	2	2	0	8.25	1,256.50	2,513.00
16	PCI-GIGENET-C-SU 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	426.25	426.25

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	30,726.15
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**30,726.15**

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1149

Date
05/10/02

PAID

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	Draper 10' Diagonal Silhouette Ser V Screen - M1300 Surface (Dove Grey Case) 1007005	$2,315.50	$2,315.50
1	Draper Low Voltage Control Module 121006	$154.00	$154.00
		SubTotal	$2,469.50
		Sales Tax	$0.00
		Shipping	$113.55
		Total	$2,583.05

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

D I

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

6/1/2002

10220

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/10/2002	Bill		2,583.05	2,583.05		2,583.05
					Check Amount	2,583.05

Dup 6/6/02

NIST ATP DMT Program Loan

4577 ~~2,583.05~~

Memory Upgrade - Not approved by NIST

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010022698	27-MAR-02	1 of 1

Payment Terms Payment due in 30 days	**Due Date** 26-APR-02
Customer P.O. Number 2001018	**FOB** ORIGIN
Incoterms	**Sales Order Number** 300017649
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Inactive - Smith, Timothy	**OA Contact**
Bill To Contact Dr. D Karron 1-212-686-8742	**Ship Date** 26-MAR-02
Ship Via UPS GROUND	**Waybill Number** 1zx544w80341367232

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT FREIGHT Serial Number				8.25	3.93	3.93
1	HU-2P600 Upgrade to 2x600MHz R14000A/2MB cache Serial Number	1	1	0	8.25	4,400.00	4,400.00

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	4,403.93
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**4,403.93**

4578

2005 ?

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010084097	30-SEP-05	1 of 2

Payment Terms: Prepayment/Cash in Advance	Due Date: 30-SEP-05
Customer P.O. Number: CT1199027	FOB:
Incoterms:	Sales Order Number: 300075714
Customer Acct. Number: 85263	SGI Tax Reference: 94-2789662
Currency: USD	Customer Tax Reference:

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson: Torcivia, Anthony	OA Contact: DINAPOLI
Bill To Contact: Dr. D Karron 1-212-686-8742	Ship Date:
Ship Via:	Waybill Number: 0

Contract ID: CT1199027

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.1	FC-Y	1	1	0	8.375	1,020.00	1,020.00
	FULLCARE ANNUAL Discount 0.00 Serial Number Notes: 0800691420FA WT5-2P600V12-DH1-3 Notes: Period : 03-Aug-05 02-Aug-06						
2.1.1	MO5-CD	1	1	0	8.375	120.00	120.00
	CD-ROM Update Media requirement - For Discount 0.00 Serial Number Notes: 0800691420FA MO5-CD Notes: Period : 03-Aug-05 02-Aug-06						

Special Instructions

S/N: 0800691420FA
CT1199027, TERM: 8/3/05 - 8/2/06 ONE TIME BILLING
CONTACT: DR. DIANNE KARRON 212-686-8748
FAX: 212-448-0261

**NOTE: THIS INVOICE IS FOR YOUR RECORDS ONLY. THIS INVOICE HAS BEEN PAID BY CREDIT CARD.

Tax Summary USD

Rate	Tax	Net
8.375	0.00	0.00

Number	Date	OA Contact	Ship Via	Page
3010084097	30-SEP-05	DINAPOLI		2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Torcivia, Anthony		Dr. D Karron	0	

Taxable	1,140.00
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**1,140.00**

HC: 112

Qty	Description	Unit Price	Ext. Price

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$374.99
Sales Tax	$0.00
Shipping	$0.00
Total	$374.99

COMPUTER AIDED SURGERY, INC.

~~Silicon City~~ NIST ATP DMT PROGRAM

1/5/2003 10720

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/20/2002	Bill	AAAI1256	374.99	374.99		374.99
					Check Amount	374.99

Dup 1803

NIST ATP DMT Program

374.99

Silicon City

COMPUTERS*STORAGE*NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1256

Date 12/30/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Jonathan Atkins	verbal

Qty	Description	Unit Price	Ext. Price
	SPRINT CDMA1X		
1	SIERRA NETWORKS AIRCARD 550 FOR SPRINT CDMA 1X (60 KBps Sustained Throughput, Data Bursts up to 156KBps) Type II PCMCIA w/ Collapsible antenna Bandwidth Management Software Included Watcher Software Included Supports Windows 98/200/ME/XP & Pocket PC 2000/2002 RATE PLANS UNLIMITED DATA First 3 Months is $49.99 a Month 1 Year Contract = $99.99 Dollars a Month 2 Year Contract = $99.99 Dollars a Month 3 Year Contract = $99.99 Dollars a Month NATIONAL COVERAGE-- THERE ARE NO ROAMING CHARGES NO Activation Fee (This is a Promotioanl Offer)	$349.99	$349.99
1	Shipping & Insurance	$25.00	$25.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1229

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
2	SpaceBall 4000 for SGI Octane	$531.25	$1,062.50

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,062.50
Sales Tax	$0.00
Shipping	$10.00
Total	$1,072.50

POSTED

PAID
CK. NO.
DATE

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

11/11/2002 10600

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1229	1,072.50	1,072.50		1,072.50
					Check Amount	1,072.50

1

NIST ATP DMT Progra

1,072.50
4583

Silicon City
COMPUTERS • STORAGE • NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1215

Date ~~10/08/02~~ 9/27/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Jonathan Atkins	Verbal Matt

Qty	Description	Unit Price	Ext. Price
1	40GB EIDE ULTRA ATA-100 HD 4200 RPM FOR THINKPAD XTRA	$418.00	$418.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$418.00
Sales Tax	$0.00
Shipping	$39.00
Total	$457.00

COMPUTER AIDED SURGERY, INC.

~~Silicon City~~ NIST ATP DMT PROGRAM

1/5/2003 10729

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1215	457.00	457.00		457.00
					Check Amount	457.00

NIST ATP DMT Program 457.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1213

Date
10/01/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Jonathan Atkins	verbal

Qty	Description	Unit Price	Ext. Price
	Recommended GPS Solution		
1	GARMIN STREET PILOT III DELUXE	$979.99	$979.99
	StreetPilot III with portable antenna (Deluxe) NO MONTHLY SERVICE CHARGE		
	• PC interface cable • Dashboard mount • Portable Mount (bean bag mount) • External speaker with 12-volt cigarette lighter adapter • Owner's manual • Quick reference guide • 128 MB datacard • USB data card programmer • Americas: Basemap: Americas Autoroute MapSource North America City Navigator v4.01 CD (Updated) (Allows you to Download specific City Maps & Routes From your PC)		
	Everything is Included Except Carrying Case See Data Sheet for Pictures		

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$979.99
Sales Tax	$0.00
Shipping	$25.00
Total	$1,004.99

DV

COMPUTER AIDED SURGERY, INC.
Silicon City SITE ARTICULT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	AAAI1213	1,004.99	1,004.99		1,004.99
					Check Amount	1,004.99

11/11/2002

10598

Dup 11/mov

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Revised

INVOICE

Invoice # AAAI1197

Date 08/27/02

POSTED 09/06/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	

Qty	Description	Unit Price	Ext. Price
1	BJC-55 BUBBLEJET PRINTER 5.5PPM 720X360 USB PORTABLE W/ NIMH BATT	$385.44	$385.44
1	IS-12 COLOR IMAGE SCANNER CARTRIDGE FOR BJC-50 55 80 & 85	$101.20	$101.20
1	SMART UPS 2200NET 2200VA LINE 8OUTLET 120V LINE-INT W/SW	$983.47	$983.47
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE Provides a total of 3yrs next bus day replacement of parts There is no software that will interact directly with the Overland unit since the operation is controlled by the server it is attached to. The backup server application must support the library shut down.	$237.06	$237.06
1	BACK UPS PRO 1400 1400VA 6OUTLET 120V LINE-INT	$542.44	$542.44
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE	$172.50	$172.50

Thank you for placing your order with Silicon City

Note
REVISED INVOICE - PLEASE DISREGARD PRVIOUS INVOICE SENT.

SubTotal	$2,422.11
Sales Tax	$0.00
Shipping	$25.00
Total	$2,447.11

PAID

COMPUTER AIDED SURGERY, INC.
Silicon City
NIST ATP DMT PROGRAM

9/19/2002 10469

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/27/2002	Bill	AAAI1197	2,447.11	2,447.11		2,447.11
					Check Amount	2,447.11

frv
Dep 9/27/02

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1187

Date
07/23/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	Verbal

Qty	Description	Unit Price	Ext. Price
1	AUTO/AIR ADAPTER FOR IBM THINKPAD 2662 2647 2629 2628	$99.99	$99.99

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$99.99
Sales Tax	$0.00
Shipping	$12.00
Total	$111.99

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

8/7/2002

10396

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/23/2002	Bill	AAAI1187	111.99	111.99		111.99
					Check Amount	111.99

8/14/02 Dep PLL

111.99

NIST ATP DMT Program

4587

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1165
Date
06/24/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	

Qty	Description	Unit Price	Ext. Price
1	SGI F220 LCD Monitor	$3,890.00	$3,890.00
1	2048MB KIT SGI OCTANE	$1,663.00	$1,663.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$5,553.00
Sales Tax	$0.00
Shipping	$58.65
Total	$5,611.65

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

8/7/2002

10395

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/24/2002	Bill	AAAI1165	5,611.65	5,611.65		5,611.65
					Check Amount	5,611.65

Dep PPY

5,611.65

NIST ATP DMT Program

4588

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1138

Date
04/23/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	PRIMARY LI-ION BATTERY FOR THINKPAD A20 SERIES 2629 2628	$208.55	$208.55
1	INTEL PRO/100- 10/100BT NIC 32BIT CARDBUS	$53.40	$53.40

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$261.95
Sales Tax	$0.00
Shipping	$20.00
Total	$281.95

PAID
CK. NO.
DATE

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

5/22/2002 10198

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/23/2002	Bill	AAAI1138	281.95	281.95		281.95
					Check Amount	281.95

Dlp 5/30/02

NIST ATP DMT Program Loan 281.95
4589

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1123

Date 03/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # verbal

Qty	Description	Unit Price	Ext. Price
1	LP290 POLY-SI LCD PROJECTOR 1100 LUMENS XGA 1024X768 5.7LBS	$3,154.11	$3,154.11
1	REPLACEMENT LAMP FOR LP290, X540 LP280 2000 HOURS	$328.61	$328.61

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,482.72
Sales Tax	$0.00
Shipping	$35.00
Total	$3,517.72

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/31/2002 10127

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/15/2002	Bill	AAAI1123	3,517.72	35.00		35.00
					Check Amount	35.00

PCH inv

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/29/2002 10114

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/15/2002	Bill	AAAI1123	3,482.72	3,482.72		3,482.72
					Check Amount	3,482.72

0 • C

3,482•72 +
35•00 +

02

3,517•72G+

PCH Dep 4/9/02

4590 3,482.72

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1118

Date
03/15/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Jonathan Atkins	verbal

Qty	Description	Unit Price	Ext. Price
1	THINKPAD DOCK F/2628 2629 2647 2660 2661	$530.00	$530.00
1	Wireless Aircard 300 from Sierra Networks	$450.00	$450.00
		SubTotal	$980.00
		Sales Tax	$0.00
		Shipping	$25.00
		Total	$1,005.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

POSTED

PAID
CK. NO.
DATE

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/15/2002	Bill	AAAI1118	1,005.00	1,005.00		1,005.00
					Check Amount	1,005.00

3/29/2002

10116

Paid

Dep 4/9/02

1,005.00

NIST ATP DMT Program

4591

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1155

Date
05/20/02

Sold To:
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	Overland LXN2126: 1 SDLT Drive Expandable to 2 Drives 26 Slots Expandable to 200 Slots via add'l modules Native Capacity 2.86TB Barcode Reader Mailslot	$13,892.86	$13,892.86
1	Barcode Labels (100)	$125.00	$125.00
50	110/220GB SDLT TAPE CART UFMT UNIV MEDIA	$129.00	$6,450.00
2	Cleaning Cartridges	$98.75	$197.50
		SubTotal	$20,665.36
		Sales Tax	$0.00
		Shipping	$122.37
		Total	$20,787.73

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

D2

H Parts

0 • C

5,000.00 +
787.73 +
1,000.00 +
14,000.00 +

004

20,787.73G+

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1072

Date 11/06/01

Sold To:

CASI
Dr. Dan Karron
300 E 33rd Street Suite 4N
New York, NY 10016

Ship To:

CASI
Dr. Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # 2001012

Qty	Description	Unit Price	Ext. Price
1	SUMMIT7I 28PT 100/1000BT SWCH 4PT GBIC 2P/S Copper, RJ45 (Used)	$20,695.50	$20,695.50
1	EXTREMEWORKS NBD 24X7X365 1 BUS DAY FOR SUMMIT7I	$1,950.00	$1,950.00
5,695	Silicon City donation to project	-$1.00	-$5,695.00
2	Disk sled for Origin/Octane/Onyx2	$80.00	$160.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$17,110.50
Sales Tax	$0.00
Shipping	~~$35.00~~
Total	$17,145.50

0.C

← 4 Parts on This Invoice

0.C

1,000.00 +
10,000.00 +
5,950.00 +
195.00 +

004 17,145.00G+

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1072

Date
11/06/01

Sold To:
CASI
Dr. Dan Karron
300 E 33rd Street Suite 4N
New York, NY 10016

Ship To:
CASI
Dr. Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	2001012

Qty	Description	Unit Price	Ext. Price
1	SUMMIT7I 28PT 100/1000BT SWCH 4PT GBIC 2P/S Copper, RJ45 (Used)	$20,695.50	$20,695.50
1	EXTREMEWORKS NBD 24X7X365 1 BUS DAY FOR SUMMIT7I	$1,950.00	$1,950.00
5,695	Silicon City donation to project	-$1.00	-$5,695.00
2	Disk sled for Origin/Octane/Onyx2	$80.00	$160.00
		SubTotal	$17,110.50
		Sales Tax	$0.00
		Shipping	$35.00
		Total	$17,145.50

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/13/2001	Bill	AAAL1072	16,950.50	15,950.50		10,000.00
					Check Amount	10,000.00

12/22/2001

10009

CP
Dep 11/30/01

NIST ATP DMT Program

4594
10,000.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1072

Date
11/06/01

Sold To:
CASI
Dr. Dan Karron
300 E 33rd Street Suite 4N
New York, NY 10016

Ship To:
CASI
Dr. Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	2001012

Qty	Description	Unit Price	Ext. Price
1	SUMMIT7I 28PT 100/1000BT SWCH 4PT GBIC 2P/S Copper, RJ45 (Used)	$20,695.50	$20,695.50
1	EXTREMEWORKS NBD 24X7X365 1 BUS DAY FOR SUMMIT7I	$1,950.00	$1,950.00
5,695	Silicon City donation to project	-$1.00	-$5,695.00
2	Disk sled for Origin/Octane/Onyx2	$80.00	$160.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$17,110.50
Sales Tax	$0.00
Shipping	$35.00
Total	$17,145.50

PAID
CK. NO.
DATE

16,145
6,145
5,950
116

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

1/10/2002 10037

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/13/2001	Bill	AAAL1072	16,950.50	5,950.50		5,950.50
					Check Amount	5,950.50

Dep Prq
1/15/02

4595 5,950.50

Hi DR Karron - Your paid the following on this Inv
1/16/01 212-448-0261 Ck 3060 - 1000
Ck 10009 - 10000
10037 - 5950.50
Total - 16950.50
Shortage $195

Refused 2/6/02
Refused 3/21/02

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1072

Date 11/06/01

Sold To:
CASI
Dr. Dan Karron
300 E 33rd Street Suite 4N
New York, NY 10016

Is there a Reason you short paid $195. Jan

Ship To:
CASI
Dr. Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep: Howell Silverman | Customer PO #: 2001012

Qty	Description	Unit Price	Ext. Price
1	SUMMIT7I 28PT 100/1000ET SWCH 4PT GBIC 2P/S Copper, RJ45 (Used)	$20,695.50	$20,695.50
1	EXTREMEWORKS NBD 24X7X365 1 BUS DAY FOR SUMMIT7I	$1,950.00	$1,950.00
5,695	Silicon City donation to project	-$1.00	-$5,695.00
2	Disk sled for Origin/Octane/Onyx2	$80.00	$160.00
		SubTotal	$17,110.50
		Sales Tax	$0.00
		Shipping	$35.00
		Total	$17,145.50

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

PAID
CK. NO.
DATE

16,145
6,145
5950

POSTED

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	
11/13/2001	Bill	AAAL1072	17,145.50	195.00		10120
					Check Amount	Payment
						195.00
						195.00

pd
DEV 4/9/02

195.00
4596

SGI
1 Server, Software, Cables, Memory Upgrades, + Variety Display Devices (3)
Workstation

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010300	24-JAN-03	1 of 2

Payment Terms	Due Date
Payment due in 30 days	23-FEB-03
Customer P.O. Number 2001015	**FOB**
Incoterms	**Sales Order Number** 300016347
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson	OA Contact
Inactive - Lavender, Scott	
Bill To Contact Dr. D Karron 1-212-686-8742	**Ship Date**
Ship Via	**Waybill Number**

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	FREIGHT FREIGHT Serial Number				8.25	234.65	234.65
3	WT5-1P400V12-536 Octane2 V12 Graphics R12000A Serial Number	1	1	0	8.25	17,817.25	17,817.25
4	D-MON21A-NC 21" Flat Trinitron, Tilt-Swivel, Color Monitor Serial Number	1	1	0	8.25	0.00	0.00
5	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	1	1	0	8.25	0.00	0.00
6	DK-P5-001 Power Cord - USA, Canada Serial Number	4	4	0	8.25	0.00	0.00
7	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	210.00	210.00
8	HU-MEM512-4 512MB memory upgrade for new OCTANE Serial Number	1	1	0	8.25	1,100.00	1,100.00
9	DCD-OCT Dual Channel Display board for Octane2 V12 Serial Number	1	1	0	8.25	1,650.00	1,650.00

Number	Date	OA Contact	Ship Via	Page
3010300	24-JAN-03			2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Lavender, Scott		Dr. D Karron		

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
10	PCI-CARDCAGE PCI Cardcage option for Octane and Octane2 Serial Number	1	1	0	8.25	825.00	825.00
11	CBL-SCSI3/CENT-.75 SCSI3 to Centronics Cable (.75m) Serial Number	1	1	0	8.25	55.00	55.00
12	P-CDR40-EXT External 40X CD-ROM SCSI Drive for Octane Serial Number	1	1	0	8.25	645.00	645.00
13	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	4,650.00	4,650.00
14	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	600.00	600.00
15	FPD180-OPT Add'l 18.1" LCD FP Display.Avail for Serial Number	2	2	0	8.25	1,256.50	2,513.00
16	PCI-GIGENET-C-SU 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	426.25	426.25

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	30,726.15
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**30,726.15**

ATG
8805 Leonard Drive
Silver Spring, MD 20910

April 16, 2001

D.B. Karron
CASI

Delivery by e-mail: karron@casi.net

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	2 days at $1000/day	$2,000.00
2.	Work Products covered under this invoice • Response to CASI's issues • Stan's comments on ATP proposal drafts • Stan's comments on Executive Summary • Recommendations on the Executive Summary • Recommendation for improving proposal draftsand detailed edits • Suggestions and recommendations for broad based economic benefits and the development of a business plan for ATP • Extended conferences via e-mail • Extended personal conference on 7/2/01 in Besthesda		
TOTAL			$2,000.00

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $2,000.00 within 30 days to:

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

August 10, 2001

D.B. Karron
CASI

Delivery by e-mail: karron@casi.net

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services for Gate 2 ATP submission	3.5 days at $1000/day	$3,500.00
2.	Work Products covered under this invoice • Response to CASI's issues • Stan's comments on ATP gate proposal drafts • Stan's comments on broad based economic benefits • Recommendations on modifications of Gate 2 drafts • Recommendation for improving proposal drafts and detailed edits • Suggestions and recommendations for broad based economic benefits and the development of a business plan for ATP • Extended conferences via e-mail		
TOTAL			$3,500.00

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $3,500.00 within 30 days to:

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG
Advanced Technology Group, LLC
Formerly through [illegible] a Partnership
8805 Leonard Dr.
Silver Spring, MD 20910

August 28, 2001

D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services for Gate 3 ATP submission	3.5 days at $1000/day	$3,500.00
2.	Work Products covered under this invoice • Response to CASI's issues • Stan's preparation for oral exam • Stan's comments answering pre-oral ATP questions • Recommendations for 10 minute introductory talk and 5 minute summation • Recommendations for oral presentations describing current and proposed new practices of radiation oncologist. • Preparation of pilot questions and coaching of three person team. • Suggestions and recommendations for budget narrative and formal presentations to ATP. • Extended all day conference on 8/20/01		
TOTAL			$3,500.00

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $3,500.00 within 30 days to:

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG
Advanced Technology Group, LLC
Formerly known as [illegible] a Partnership
8805 Leonard Drive
Silver Spring, MD 20910

September 11, 2002

D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services for the successful preparation of Gate 1, 2, 3 submissions to ATP and assistance with the answering of questions subsequent to the oral exam. All of these activities were instrumental in the award of an ATP grant.	Total Cost $20,000 payable monthly. September 1, 2002 payment	$1,000
TOTAL			$1,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $20,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG Advanced Technology Group LLC
Stanley Abramowitz, Member & Partnership
8805 Leonard Drive
Silver Spring, MD 20910

September 23, 2002

D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. October 1, 2002 payment	$1,000
TOTAL			$1,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $1,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG Advanced Technology Group LLC
Property Owner Investment & Partnership
8805 Leonard Drive
Silver Spring, MD 20910

October 30, 2002

D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. November 1, 2002 payment	$1,000
TOTAL			$1,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $1,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG
Advanced Technology Group, LLC
Partnership
8805 Leonard Dr.
Silver Spring, MD 20910

November 28, 2002
D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. December 1, 2002 payment	$1,000
TOTAL			$1,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $1,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

December 30, 2002
D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. January 1, 2002 payment	$1,000
TOTAL			$1,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $1,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

January 25, 2003
D.B. Karron
CASI

Delivery by e-mail

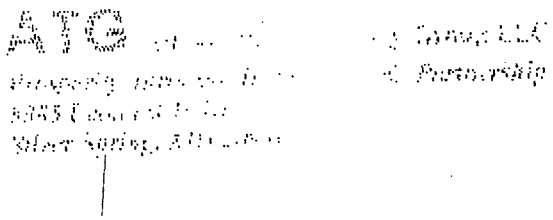
INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. February 1, 2002 payment	$1,000
TOTAL			$1,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $1,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com



March 3, 2003
D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. March 1, 200.32 payment	$1,000
2.	Past Due		4000.
TOTAL			$5,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $1,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG
Silver Spring, MD

March 28, 2003
D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. April 1, 2003 payment	$1,000
2.	Past Due		5000
TOTAL			$6,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $6,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG [illegible]
[illegible]
[illegible]
[illegible]

May 1, 2003

D.B. Karron
CASI

Delivery by e-mail

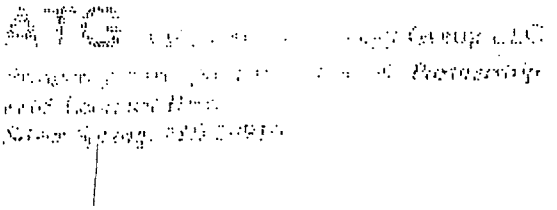
INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. April 1, 2003 payment	$1,000
2.	Past Due		6000
TOTAL			$7,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $7,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com



June 1, 2003

D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. April 1, 2003 payment	$1,000
2.	Past Due		7000
TOTAL			$8,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $7,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG
Advanced Technology Group LLC
Proprietary Software Solutions & Partnerships
8805 Leonard Drive
Silver Spring, MD 20910

July 1, 2003

D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. April 1, 2003 payment	$1,000
2.	Past Due		8000
TOTAL			$9,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $9,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

ATG
Advanced Technology Group, LLC
A Limited Liability Partnership
8805 Leonard Drive
Silver Spring, MD 20910

December 26, 2003
D.B. Karron
CASI

Delivery by e-mail

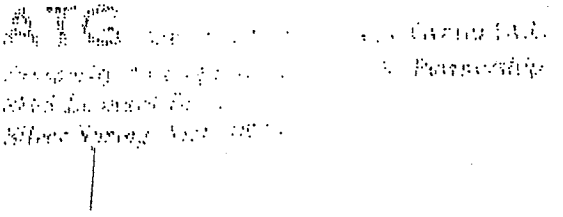
INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. April 1, 2003 payment	$1,000
2.	Past Due		13,000
TOTAL			$14,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $14,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com



April 5, 2004
D.B. Karron
CASI

Delivery by e-mail

INVOICE

Item	Description	Pricing	Total
1.	Consulting Services	Total Cost $20,000 payable monthly. January 1, 2002 payment	$17,000
TOTAL			$17,000

Terms: Net 30 days; $50.00 Late payment charge; Late payments are subject to 1.0% per month interest.
Taxpayer Identification Number 52-2296292
Dun and Bradstreet Number 013166967

Please remit a check payable to Advanced Technology Group, LLC for the full amount of $17,000

Stanley Abramowitz
8805 Leonard Drive
Silver Spring, MD 20910
301-588-1998 (voice)
301-608-2746 (FAX)
abramowitz@advancedtechnologygroup.com

. SGI Workstation w/ 4 flatpanels, warranty, etc.
Server

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010036410	27-SEP-02	1 of 2
Payment Terms Payment due in 30 days	**Due Date** 27-OCT-02	
Customer P.O. Number 2001029	**FOB** ORIGIN	
Incoterms	**Sales Order Number** 300027928	
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662	
Currency USD	**Customer Tax Reference**	

Remit To
Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To
Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Inactive - Witko, Ron	**OA Contact** GAREY
Bill To Contact Dr. D Karron 1-212-686-8742	**Ship Date** 21-AUG-02
Ship Via SURFACE	**Waybill Number** 0

Shipped To
Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.3	WT5-2P600V12-DH1-3 Octane2 Dual V12 Graphics w/DCD on one Serial Number 0800691420FA	1	1	0	8.25	23,718.00	23,718.00
1.1.24	FPD220-FTO-OCT FTO 22" Flat Panel Display for Octane2. Incl Serial Number	2	2	0	8.25	1,199.60	2,399.20
1.1.12	P9-DAT20-INT Internal 4mm Digital Audio SCSI Tape Drive. Serial Number	1	1	0	8.25	640.00	640.00
1.1.15	PCI-GIGENET-C 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	310.00	310.00
1.1.10	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	120.00	120.00
1.1.17	HU-OCT2-DUO PowerDuo Package for Octane2. Includes Serial Number	1	1	0	8.25	3,360.00	3,360.00
1.1.14	DCD-OCT2-DH Dual Channel Display daughter card for V12 Serial Number	1	1	0	8.25	1,200.00	1,200.00
1.1.6	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	2	2	0	8.25	0.00	0.00

Number	Date	OA Contact	Ship Via	Page
3010036410	27-SEP-02	GAREY	SURFACE	2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Witko, Ron	21-AUG-02	Dr. D Karron	0	

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.8	DK-P5-001 Power Cord - USA, Canada Serial Number	3	3	0	8.25	0.00	0.00
1.1.22	M4-SVCWRNT-1.0 Global Services warranty card, system Serial Number	1	1	0	8.25	0.00	0.00
1.1.20	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	720.00	720.00
1.1.25	FPD220-OPT Additional 22" Flat Panel Display for Octane2. Serial Number	2	2	0	8.25	1,599.60	3,199.20
1.1.19	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	6,350.00	6,350.00
3.1	P-FLPY120A-EXT External 3.5" Superdisk Floppy Drive for O2, Serial Number	1	1	0	8.25	400.00	400.00
4.1	DK-P5-001 Power Cord - USA, Canada Serial Number	1	1	0	8.25	0.00	0.00
5.1	PCI-SCSI-U3-2P-SU PCI dual port Ultra3 SCSI LVD or Serial Number	1	1	0	8.25	496.00	496.00
6.1	MSE00003U Magellan Mouse for O2, Octane, Octane2, Serial Number	1	1	0	8.25	175.00	175.00
7.1	PCI-SCSI-DF-2P-SU PCI dual port Ultra SCSI HVD adapter Serial Number	2	2	0	8.25	320.00	640.00

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	43,727.40
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	43,727.40

HC: 000

- 861 Workstation / Server, (3) display, assoc components

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010015436	10-JAN-02	1 of 2

Payment Terms: Payment due in 30 days	Due Date: 09-FEB-02
Customer P.O. Number: 2001015	FOB: ORIGIN
Incoterms	Sales Order Number: 300016347
Customer Acct. Number: 2541	SGI Tax Reference: 94-2789662
Currency: USD	Customer Tax Reference

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

SGI (Silicon Graphics Inc.)
655 3rd Avenue
15th Floor
Suite 1500
NEW YORK, NY 10017
United States

Salesperson: Inactive - Lavender, Scott	OA Contact
Bill To Contact	Ship Date: 09-JAN-02
Ship Via: NAVL 2 DAY	Waybill Number: 0

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT FREIGHT Serial Number				8.25	234.65	234.65
1	WT5-1P400V12-536 Octane2 V12 Graphics R12000A Serial Number	1	1	0	8.25	17,817.25	17,817.25
3	D-MON21A-NC 21" Flat Trinitron, Tilt-Swivel, Color Monitor Serial Number	1	1	0	8.25	0.00	0.00
4	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	1	1	0	8.25	0.00	0.00
5	DK-P5-001 Power Cord - USA, Canada Serial Number	4	4	0	8.25	0.00	0.00
6	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	210.00	210.00
7	HU-MEM512-4 512MB memory upgrade for new OCTANE Serial Number	1	1	0	8.25	1,100.00	1,100.00
8	DCD-OCT Dual Channel Display board for Octane2 V12 Serial Number	1	1	0	8.25	1,650.00	1,650.00

Number	Date	OA Contact	Ship Via	Page
3010015436	10-JAN-02		NAVL 2 DAY	2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Lavender, Scott	09-JAN-02		0	

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
9	PCI-CARDCAGE PCI Cardcage option for Octane and Octane2 Serial Number	1	1	0	8.25	825.00	825.00
10	CBL-SCSI3/CENT-.75 SCSI3 to Centronics Cable (.75m) Serial Number	1	1	0	8.25	55.00	55.00
11	P-CDR40-EXT External 40X CD-ROM SCSI Drive for Octane Serial Number	1	1	0	8.25	645.00	645.00
12	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	4,650.00	4,650.00
13	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	600.00	600.00
14	FPD180-OPT Additional 18.1" LCD FP Display. Avail for O2, Serial Number	2	2	0	8.25	1,256.50	2,513.00
15	PCI-GIGENET-C-SU 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	426.25	426.25

Tax Summary USD

Rate	Tax	Net
8.25	2,534.92	30,726.15

Taxable	30,726.15
Non-taxable	0.00
Tax	2,534.92
Freight	0.00
Total	**33,261.07**

Contract With Independent Contractor

1. Names

This agreement is between Computer Aided Surgery Inc., a New York corporation (Client), and Bator Bintor, a New York corporation (Contractor).

2. Services to be Performed by Contractor

Masons' company will Install computer display Ergotron arm wall mounts as per models in Dr. K's room

Replace equipment in kitchen and bathroom.

Install equipment platform in laundry closet;

replace mirror sliding doors;

masc. and other tasks as agreed.

3. Time for Performance

Contractor will perform the services according to the following schedule:

Daily work is approved by Doctor Karron in writing.

4. Payment

Client will pay Contractor $300 per man-day; At CASI's option, we may choose to pay $33 per man-hour. Client will pay Contractor according to the following schedule:

1st payment is due on Monday 11/18/2002 and subsequent payments will be in 2 week intervals.

5. State and Federal Taxes

Client will not:

- withhold Social Security and Medicare taxes from Contractor's payments or make such tax payment on Contractor's behalf
- make state or federal unemployment contributions on Contractor's behalf, or
- withhold state or federal income tax from Contractor's payments..

Contractor will pay all applicable taxes related to the performance of services under this contract. This includes income, Social Security, Medicare and self-employment taxes. Contractor will also pay all unemployment contributions related to the performance of services under this contract. Contractor will reimburse Client if Client is required to pay such taxes or unemployment contributions.

6. Fringe Benefits

Neither Contractor nor Contractor's employees are eligible to participate in any employee pension, health, vacation pay, sick pay or other fringe benefit plan of Client.

7. Invoices

Contractor will submit invoices to Client for all services performed.

D 1/4

8. Independent Contractor Status

The parties intend Contractor to be an independent contractor in the performance of the services. Contractor will have the right to control and determine the methods and means of performing the contractual services.

9. Other Clients

Contractor retains the right to perform services for other clients.

10. Assistants

Contractor, at Contractor's expense, may employ assistants as Contractor deems appropriate to perform the contractual services. Contractor will be responsible for paying these assistants as well as any expense attributable to them including income, Social Security and Medicare taxes, and unemployment contributions. Contractor will maintain workers' compensation insurance for all of its employees.

11. Equipment and Supplies

Contractor, at Contractor's expense, will provide all equipment, tools and supplies necessary to perform the contractual services, except for the following which will be provided by Client: parts and components, disposable will be reimbursed ;, preferred vendors with CASI house accounts will be used whenever possible.

12. Expenses

Contractor will be responsible for all expenses required for the performance of the contractual services, except for the following which will be paid for by Client: Any expenses over $200 dollars need to be, approved in writing by Dr. Karron in advance.

13. Disputes

If a dispute arises, the parties will try in good faith to settle it through mediation conducted by a mediator to be mutually selected.

The parties will share the costs of the mediator equally. Each party will cooperate fully and fairly with the mediator and will attempt to reach a mutually satisfactory compromise to the dispute. If the dispute is not resolved within 30 days after it is referred to the mediator, it will be arbitrated by an arbitrator to be mutually selected.

Judgment on the arbitration award may be entered in any court that has jurisdiction over the matter. Costs of arbitration, including lawyers' fees, will be allocated by the arbitrator.

14. Entire Agreement

This is the entire agreement between the parties. It replaces and supersedes any and all oral agreements between the parties, as well as any prior writings.

15. Successors and Assignees

This agreement binds and benefits the heirs, successors and assignees of the parties.

16. Notices

All notices must be in writing. A notice may be delivered to a party at the address that follows a party's signature or to a new address that a party designates in writing. A notice may be delivered:

- in person
- by certified mail, or

- by overnight courier.

17. Governing Law

This agreement will be governed by and construed in accordance with the laws of the state of New York.

18. Counterparts

The parties may sign several identical counterparts of this agreement. Any fully signed counterpart shall be treated as an original.

19. Modification

This agreement may be modified only by a writing signed by the party against whom such modification is sought to be enforced.

20. Waiver

If one party waives any term or provision of this agreement at any time, that waiver will be effective only for the specific instance and specific purpose for which the waiver was given. If either party fails to exercise or delays exercising any of its rights or remedies under this agreement, that party retains the right to enforce that term or provision at a later time.

21. Severability

If any court determines that any provision of this agreement is invalid or unenforceable, any invalidity or unenforceability will affect only that provision and will not make any other provision of this agreement invalid or unenforceable and such provision shall be modified, amended or limited only to the extent necessary to render it valid and enforceable.

CLIENT

Computer Aided Surgery Inc.,
a New York corporation
300 East 33rd Street
Suite 4-N
New York, New York 10016

Dated: 14 Nov 2002

By: _____

Doctor D B Karron
President

D 3/4

CONTRACTOR

Bator Bintor,
a New York corporation
42 Delavan Street
Brooklyn, New York 11231

Dated: 11/14/02

By: _____
Jonathan Mason
Partner

D 4/4

Margaret Ferrand
329 W 55 street
Apartment 2A
New York, New York 10019

Invoice # 36
Billing Date: 10/13/2001
Service Provided: 1 day of Clerical Work
Scanned 36 items, filed scans into proper places etc.

Billed to: Computer Aided Surgery
Price: $100.00

Bator Bintor Inc.

Lic.# 1031293
42 Delavan St.
Brooklyn NY
11231

Invoice

DATE	INVOICE #
5/8/2003	638

PAID

BILL TO

Computer Aided Surgery, Inc

PROJECT

DESCRIPTION	AMOUNT
fabrication of new shelf for closet.	75.00
labor	187.50
Total	$262.50

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . November 26, 2000
Amount Due this Month . . . . . $ 223.06
Please Remit by . . . . . December 16, 2000

Message Center

Save 25% on dining out!!!

Call 1-**800-666-1002** to get your new Power Network Card and **save 25%** every time you dine out at over 500 restaurants in the tri-state area. Includes liquor, excludes taxes and gratuities. A $48 value yours free.

Thanks for being a ConEdison Solutions Customer.

Contacting Us...

Customer Service
888.320.8991

Gas Emergency

Electricity Emergency

Web Site
http://www.conedsolutions.com

SFI-PA-G

Account Summary

Prior Balance	401.71
Payments Received	400.81
Balance before current charges	***$ 0.90***
Current Charges	
Electric Supply Charges	208.66
Sales Tax	8.55
Monthly Customer Charge	4.95
Total current charges	***$ 222.16***

Total Amount Due **$ 223.06**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
10/20/00 to 11/21/00	2484.0	X	$0.084	=	$ 208.66

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by December 16, 2000 >	**$ 223.06**
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000223060121600000 2

000020-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . December 28, 2000
Amount Due this Month . . . . . $ 413.95
Please Remit by . . . . . January 17, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	223.06
Payments Received	
Balance before current charges	***$ 223.06***
Current Charges	
Electric Supply Charges	175.39
Sales Tax	7.22
Adjustments	3.33
Monthly Customer Charge	4.95
Total current charges	***$ 190.89***

Total Amount Due **$ 413.95**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
11/21/00 to 12/21/00	2088.0	X	$0.084	=	$ 175.39

Contacting Us...

Customer Service
888.320.8991

Gas Emergency

Electricity Emergency

Web Site
http://www.conedsolutions.com

SFI-PA-F

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No. 166526-154604

Amount due by January 17, 2001 ➤	$ 413.95
Amount Enclosed: $	

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000413950011701000 3

000020-M

4626

ConEdison Solutions

Energy Statement for DR. D. B. KAR

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . January 28, 2001
Amount Due this Month . . . . . $ 406.56
Please Remit by . . . . . February 17, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	413.95
Payments Received	223.06
Balance before current charges	***$ 190.89***
Current Charges	
Electric Supply Charges	199.67
Sales Tax	8.19
Adjustments	2.86
Monthly Customer Charge	4.95
Total current charges	***$ 215.67***

Total Amount Due **$ 406.56**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
12/21/00 to 01/24/01	2377.0	X	$0.084	=	$ 199.67

Contacting Us...

Customer Service
888.320.8991

Gas Emergency

Electricity Emergency

Web Site
http://www.conedsolutions.com

SFI-PA-G

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by February 17, 2001 ➤	$ 406.56
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000406560021701000 8

4627

000020-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . February 27, 2001
Amount Due this Month . . . . . $ 401.84
Please Remit by . . . . . March 19, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	406.56
Payments Received	190.89
Balance before current charges	
Current Charges	
Electric Supply Charges	170.94
Sales Tax	7.04
Adjustments	218.91
Monthly Customer Charge	4.95
Total current charges	***$ 186.17***

Total Amount Due **$ 401.84**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
01/24/01 to 02/23/01	2035.0	X	$0.084	=	$ 170.94

POSTED

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com

SFI-PA-E

Please return this portion with a check or money order made payable to ***ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by March 19, 2001 ➢	**$ 401.84**
Amount Enclosed: **$**	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000401840031901000 8

000020-M

4628

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . March 28, 2001
Amount Due this Month . . . . . $ 187.82
Please Remit by . . . . . April 17, 2001

Account Summary

Prior Balance	401.84
Payments Received	401.84
Balance before current charges	***$ 0.00***
Current Charges	
Electric Supply Charges	175.64
Sales Tax	7.23
Monthly Customer Charge	4.95
Total current charges	***$ 187.82***

Total Amount Due **$ 187.82**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
02/23/01 to 03/26/01	2091.0	X	$0.084	=	$ 175.64

Message Center

Your contract with us for electric supply will expire in May. Information regarding our new offer will be sent soon.

Thanks for being a ConEdison Solutions customer.

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-H

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by April 17, 2001 ➢	$ 187.82
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000187820041701000 8

4629

000020-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . April 26, 2001
Amount Due this Month . . . . . $ 353.73
Please Remit by . . . . . May 16, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	187.82
Payments Received	
Balance before current charges	***$ 187.82***
Current Charges	
Electric Supply Charges	151.87
Sales Tax	6.27
Late Payment Charges	2.82
Monthly Customer Charge	4.95
Total current charges	***$ 165.91***

DATE CK. NO. PAID

Total Amount Due	**$ 353.73**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
03/26/01 to 04/24/01	1808.0	X	$0.084	=	$ 151.87

POSTED SCANNED POSTED

DATE CK. NO. PAID

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com/

SFI-PA-H

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No. 166526-154604

Amount due by May 16, 2001 ➢	$ 353.73
Amount Enclosed: $	

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000353730051601000 5

000019-M

4630

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . May 27, 2001
Amount Due this Month . . . . . $ 166.51
Please Remit by . . . . . June 16, 2001

SCANNED

PAID

CK. NO.
DATE

Account Summary

Prior Balance	353.73
Payments Received	353.73
Balance before current charges	***$ 0.00***
Current Charges	
Electric Supply Charges	155.15
Sales Tax	6.41
Monthly Customer Charge	4.95
Total current charges	***$ 166.51***

Total Amount Due **$ 166.51**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
04/24/01 to 05/23/01	1847.0	X	$0.084	=	$ 155.15

POSTED

Message Center

Stay tuned...E-pay is coming soon!

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com

SFI-PA-I

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by June 16, 2001 ➤	$ 166.51
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

PAID

CK. NO.
DATE

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

000166526001546040000001665100616010006

18-M

4631

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . June 26, 2001
Amount Due this Month . . . . . $ 394.55
Please Remit by . . . . . July 16, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	166.51
Payments Received	
Balance before current charges	***$ 166.51***
Current Charges	
Electric Supply Charges	211.91
Sales Tax	8.68
Late Payment Charges	2.50
Monthly Customer Charge	4.95
Total current charges	***$ 228.04***

Total Amount Due	**$ 394.55**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
05/23/01 to 06/22/01	1947.0	X	$0.109	=	$ 211.91

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com

SFI-PA-K

---

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by July 16, 2001 ➢	$ 394.55
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000394550071601000 4

17-M

4632

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . July 26, 2001
Amount Due this Month . . . . . $ 376.83
Please Remit by . . . . . August 15, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	394.55
Payments Received	166.51
Balance before current charges	***$ 228.04***
Current Charges	
Electric Supply Charges	134.83
Sales Tax	5.59
Late Payment Charges	3.42
Monthly Customer Charge	4.95
Total current charges	***$ 148.79***

Total Amount Due **$ 376.83**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
06/22/01 to 07/24/01	1133.0	X	$0.119	=	$ 134.83

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com/

SFI-PA-J

---

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No. 166526-154604

Amount due by August 15, 2001 ➤	$ 376.83
Amount Enclosed: $	

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000376830081501000 3

17-M

ConEdison Solutions

Energy Statement for [illegible]

Account No 166526-154604
Service Address. . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . August 26, 2001
Amount Due this Month . . . . . $ 795.66
Please Remit by . . . . . September 15, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	376.83
Payments Received	
Balance before current charges	***$ 376.83***
Current Charges	
Electric Supply Charges	392.34
Sales Tax	15.89
Late Payment Charges	5.65
Monthly Customer Charge	4.95
Total current charges	***$ 418.83***

Total Amount Due **$ 795.66**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
07/24/01 to 08/22/01	3297.0	X	$0.119	=	$ 392.34

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com

SFI-PA-E

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by September 15, 2001 ➤	$ 795.66
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

0001665260015460400000079566009150100008

17-M

ConEdison Solutions

Energy Statement for [illegible]

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . September 25, 2001
Amount Due this Month . . . . . $ 673.60
Please Remit by . . . . . October 15, 2001

Message Center

Save time and money with E-bill and E-pay.
For more information go to www.ConEdisonSolutions.com, select residential and then Electronic Bill Payment.

Protect Your Home and Family!
Look on the back of this statement to find out about our great offer from Alarm Security Systems, Inc.

Account Summary

Prior Balance	795.66
Payments Received	376.83
Balance before current charges	***$ 418.83***
Current Charges	
Electric Supply Charges	240.02
Sales Tax	9.80
Monthly Customer Charge	4.95
Total current charges	***$ 254.77***

POSTED

Total Amount Due	**$ 673.60**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
08/22/01 to 09/21/01	2017.0	X	$0.119	=	$ 240.02

PAID
CK. NO.
DATE

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com

SEI-PA-L

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by October 15, 2001 ➤	$ 673.60
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000673600101501000 7

18-M

4635

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Filed
NAW

Delivery Co. Account No 411237055400080
Billing Date . . . . . October 25, 2001
Amount Due this Month . . . . . $ 516.34
Please Remit by . . . . . November 14, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

orig check voided, replaceme nt check issues

Account Summary

Prior Balance	673.60
Payments Received	418.83
Balance before current charges	***$ 254.77***
Current Charges	
Electric Supply Charges	242.88
Sales Tax	9.92
Late Payment Charges	3.82
Monthly Customer Charge	4.95
Total current charges	***$ 261.57***

PAID
CK. NO.
DATE

Total Amount Due	**$ 516.34**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
09/21/01 to 10/22/01	2041.0	X	$0.119	=	$ 242.88

PAID
POSTED
CK. NO.
DATE

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-B

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No. 166526-154604

Amount due by November 14, 2001 ➢	$ 516.34
Amount Enclosed: $	

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000516340111401000 3

000018-M

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....November 27, 2001
Amount Due this Month.....$ 576.08
Please Remit by.....December 17, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

SCANNED

Prior Balance	516.34
Payments Received	254.77 CR
Balance before current charges	**261.57**
Current Charges	
Electric Supply Charges	293.69
Sales Tax	11.95
Monthly Customer Charge	4.95
Late Payment Charges	3.92
Total current charges	**314.51**

Total Amount Due	**576.08**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http:/www.conedsolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
10/22/01 to 11/21/01	2468.0	X	0.119	=	293.69

PAID
CK. NO.
DATE

SFI-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by December 17, 2001	$ 576.08
Amount Enclosed: $	

seq#-4 cycle&split-16.Remit

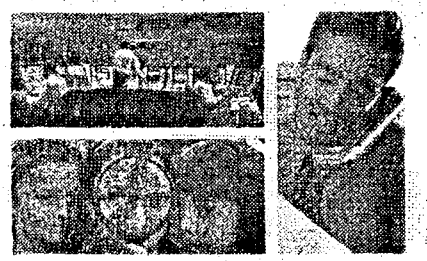
**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00301127200100016652615460420000057608000000000950737 3 4637

ConEdison Solutions

Energy Statement for DR. D. B. KARRON



Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....December 27, 2001
Amount Due this Month.....$ 352.92
Please Remit by.....January 16, 2002

Message Center

Save time and money with E-bill and Epay. For more information go to www.ConEdisonSolutions.com select residential and then Electronic Bill Payment.

Protect Your Home and Family! Look on the back of this statement to find out about our great offer from Alarm-Tech Security Systems, Inc.

$ Account Summary

Prior Balance	576.08
Payments Received	576.08 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	334.39
Sales Tax	13.58
Monthly Customer Charge	4.95
Total current charges	**352.92**

Total Amount Due	**352.92**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
11/21/01 to 12/21/01	2810.0	X	0.119	=	334.39

POSTED

PAID

CK. NO._____
DATE_____

SCANNED

SFI-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

seq#-165 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison Solutions Account No..... 166526-154604

Amount Due by January 16, 2002	$ 352.92
Amount Enclosed: $	

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000352920011602000O

4638

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....January 28, 2002
Amount Due this Month.....$ 295.26
Please Remit by.....February 17, 2002

Account Summary

Prior Balance	352.92
Payments Received	569.49 CR
Balance before current charges	**216.57 CR**
Current Charges	
Electric Supply Charges	487.19
Sales Tax	19.69
Monthly Customer Charge	4.95
Total current charges	**511.83**

Total Amount Due	**295.26**

PAID
CK. NO.
DATE

Message Center

Save time and money with E-bill and Epay. For more information go to www.ConEdisonSolutions.com, select residential and then Electronic Bill Payment.

Protect Your Home and Family! Look on the back of this statement to find out about our great offer from Alarm-Tech Security Systems, Inc.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
12/21/01 to 01/24/02	4094.0	X	0.119	=	487.19

SCANNED

POSTED

SFI-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison*Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by February 17, 2002	$ 295.26
Amount Enclosed: $	

seq#-45 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison*Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000295260021702000?

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....February 27, 2002
Amount Due this Month.....$ 536.58
Please Remit by.....March 19, 2002

Account Summary

Prior Balance	295.26
Payments Received	295.26 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	510.99
Sales Tax	20.64
Monthly Customer Charge	4.95
Total current charges	**536.58**

Total Amount Due	**536.58**

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
01/24/02 to 02/25/02	4294.0	X	0.119	=	510.99

PAID

PAID

CK. NO._____
DATE_____

SFI-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison*Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

seq#-9 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison Solutions Account No..... 166526-154604

Amount Due by March 19, 2002	$ 536.58
Amount Enclosed: $	

ConEdison*Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000536580031902000 4

4640

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....March 28, 2002
Amount Due this Month.....$ 494.00
Please Remit by.....April 17, 2002

Account Summary

Prior Balance	536.58
Payments Received	536.58 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	470.05
Sales Tax	19.00
Monthly Customer Charge	4.95
Total current charges	**494.00**

Total Amount Due	**494.00**

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

ST-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
02/25/02 to 03/26/02	3950.0	X	0.119	=	470.05

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by April 17, 2002	$ 494.00
Amount Enclosed: $	

seq#-3 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000494000041702000 9

4641

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....April 29, 2002
Amount Due this Month.....$ 973.14
Please Remit by.....May 19, 2002

Filed
NAW

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	494.00
Payments Received	.00
Balance before current charges	**494.00**
Current Charges	
Electric Supply Charges	448.63
Sales Tax	18.15
Monthly Customer Charge	4.95
Late Payment Charges	7.41
Total current charges	**479.14**
Total Amount Due	**973.14**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
03/26/02 to 04/24/02	3770.0	X	0.119	=	448.63

POSTED

PAID
CK. NO.
DATE

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by May 19, 2002	$ 973.14
Amount Enclosed: $	

seq#-358 cycle&split-17.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

0001665260015460400000097314005190200000

4642

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....May 28, 2002
Amount Due this Month.....$ 949.52
Please Remit by.....June 17, 2002

Filed
NAW

Account Summary

Prior Balance	973.14
Payments Received	494.00 CR
Balance before current charges	**479.14**
Current Charges	
Electric Supply Charges	440.42
Sales Tax	17.82
Monthly Customer Charge	4.95
Late Payment Charges	7.19
Total current charges	**470.38**

Total Amount Due	**949.52**

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
04/24/02 to 05/23/02	3701.0	X	0.119	=	440.42

POSTED

PAID
CK. NO.
DATE

POSTED

Please return this portion with a check or money order made payable to ConEdison Solutions.

ConEdisonSolutions

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by June 17, 2002	$ 949.52
Amount Enclosed: $	

seq#-167 cycle&split-16.Remit

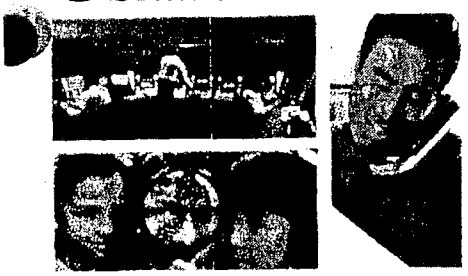
**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdisonSolutions
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000949520061702000l

4643

ConEdison Solutions



Filed
NAW

Energy Statement for DR. D. B. KARRON

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....June 26, 2002
Amount Due this Month.....$ 527.53
Please Remit by.....July 16, 2002

$ Account Summary

Prior Balance	949.52
Payments Received	949.52 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	502.29
Sales Tax	20.29
Monthly Customer Charge	4.95
Total current charges	**527.53**

Total Amount Due	**527.53**

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http:/www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
05/23/02 to 05/31/02	1130.4545	X	0.119	=	134.52
06/01/02 to 06/24/02	3014.5455	X	0.122	=	367.77

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

seq#-4 cycle&split-16.Remit

ConEdison Solutions Account No..... 166526-154604

Amount Due by July 16, 2002	$ 527.53
Amount Enclosed: $	

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

0001665260015460400000052753007160200003 4644

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....August 04, 2002
Amount Due this Month.....$ 669.88
Please Remit by.....August 24, 2002

Account Summary

Prior Balance	527.53
Payments Received	527.53 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	639.16
Sales Tax	25.77
Monthly Customer Charge	4.95
Total current charges	**669.88**
Total Amount Due	**669.88**

DATE CK NO.

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-8

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
06/24/02 to 07/24/02	5239.0	X	0.122	=	639.16

PASSED 08/16/02

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by August 24, 2002	$ 669.88
Amount Enclosed: $	

seq#-212 cycle&split-21 Remit

**********AUTO**MIXED AADC 233
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000669880082402000 8

4645

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....August 26, 2002
Amount Due this Month.....$ 1,340.83
Please Remit by.....September 15, 2002

Account Summary

Prior Balance	669.88
Payments Received	.00
Balance before current charges	**669.88**
Current Charges	
Electric Supply Charges	645.14
Sales Tax	25.81
Total current charges	670.95
Total Amount Due	**1,340.83**

CK. NO.
DATE

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SPI-PY-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
07/24/02 to 08/22/02	5288.0	X	0.122	=	645.14

POSTED 09/06/02

Please return this portion with a check or money order made payable to ConEdison Solutions.

ConEdison *Solutions*

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by September 15, 2002	$ 1,340.83
Amount Enclosed: $	670.95

seq#-159 cycle&split-16,Remit

**********AUTO**3-DIGIT 100 C 2 P 1
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

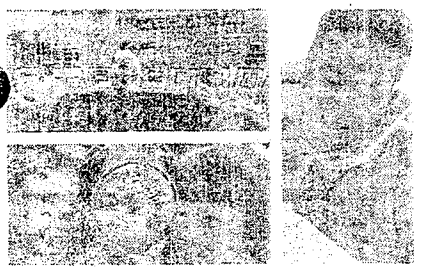
ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000001340830091502000 6

4646

ConEdison Solutions

Energy Statement for DR. D. B. KARRON



Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....September 25, 2002
Amount Due this Month.....$ 1,989.83
Please Remit by.....October 15, 2002

Account Summary

Prior Balance	1,340.83
Payments Received	.00
Balance before current charges	**1,340.83**
Current Charges	
Electric Supply Charges	599.75
Sales Tax	24.19
Monthly Customer Charge	4.95
Late Payment Charges	20.11
Total current charges	**649.00**
Total Amount Due	**1,989.83**

PAID
CK. NO.
DATE

PAID
CK. NO.
DATE

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
08/22/02 to 09/23/02	4916.0	X	0.122	=	599.75

POSTED

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by October 15, 2002	$ 1,989.83
Amount Enclosed: $	

seq#-157 cycle&split-16.Remit

**********AUTO**3-DIGIT 100 C 2 P 3
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000001984830101502000?

4647

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	NOV 21, 2000	1-877-262-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

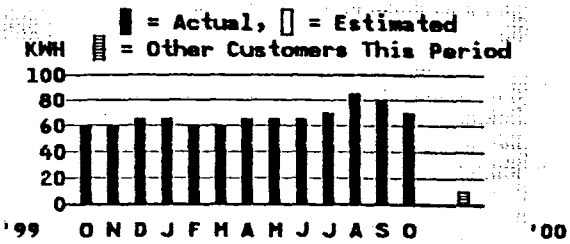
10/20/00 reading (Actual).....	47749
09/21/00 reading (Actual).....	-45711
TOTAL KWH DELIVERED IN 29 DAYS.	2038

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$8.42
First	241.7	@	7.5052¢	18.14
Next	1796.3	@	7.0834¢	127.24
Adjust. Factor		@	1.1575¢	23.59
Sales tax @ 3.0000%				5.33

CURRENT ELECTRIC CHARGES $182.72

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 10/24/00

Amount due last bill...	$201.53
Payments through 10/20	NONE
Balance remaining.....	$201.53
CURRENT ELEC CHARGES...	$182.72
Adjustments.(SEE BELOW)	$3.02
TOTAL AMOUNT NOW DUE...	$387.27

IMPORTANT MESSAGES

Have you overlooked your previous bill? Unless you have paid it recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above includes a Late Payment Charge of $3.02 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by NOV 17, 2000.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Paid 2800 11/3 182.72 3.02 185.74

Con Edison conserve energy

Keep this part for your records. See reverse side for additional information.

Con Edison www.coned.com

Amount now due
$389.03
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

TURN-OFF 12712

Postal

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 90000019967 10000038903 H

51

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	DEC 21, 2000	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

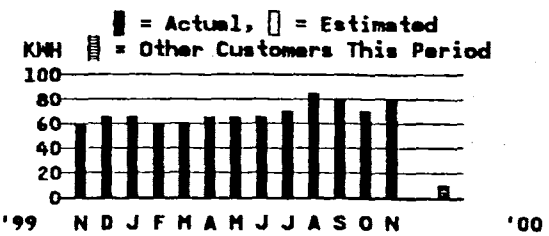
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

11/21/00 reading (Actual).....	50233
10/20/00 reading (Actual).....	-47749
TOTAL KWH DELIVERED IN 32 DAYS.	2484

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.09
First	266.7 @	8.0615¢	21.50
Next	2217.3 @	7.6489¢	169.60
Adjust. Factor	@	-.2548¢	6.33CR
Sales tax @ 3.0000%			5.81
CURRENT ELECTRIC CHARGES			**$199.67**

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 11/22/00

Amount due last bill...	$387.27
Payments through 11/20	$200.71
Balance remaining.....	$186.56
CURRENT ELEC CHARGES...	$199.67
Adjustments.(SEE BELOW)	$2.80
TOTAL AMOUNT NOW DUE...	**$389.03**

IMPORTANT MESSAGES

203.29
280.
82

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $186.56 by DEC 12,2000. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $390. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $2.80 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by DEC 18, 2000.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

20329

Con Edison www.coned.com Keep this part for your records. See reverse side for additional information.

4650

Edison conserve energy

Amount now due

$167.27

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000016644 00000016727 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JAN 24, 2001	1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

12/21/00 reading (Actual)..... 52321
11/21/00 reading (Actual)..... -50233

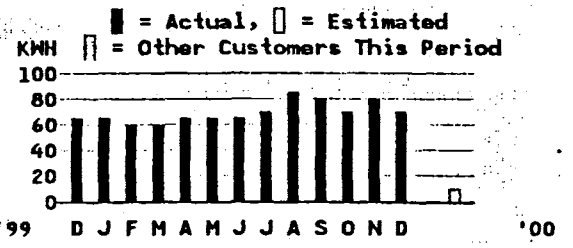
TOTAL KWH DELIVERED IN 30 DAYS. 2088

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$8.55
First	250.0	@	7.6200¢	19.05
Next	1838.0	@	7.2040¢	132.41
Adjust. Factor		@	.0757¢	1.58
Sales tax @ 3.0000%				4.85

CURRENT ELECTRIC CHARGES $166.44

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 12/26/00

Amount due last bill...	$389.03
Payments through 12/21	$388.21
Balance remaining.....	$.82
CURRENT ELEC CHARGES...	$166.44
Adjustments.(SEE BELOW)	$.01
TOTAL AMOUNT NOW DUE...	**$167.27**

IMPORTANT MESSAGES

The "Adjustments" amount above includes a Late Payment Charge of $0.01 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by JAN 16, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Con Edison's offices are closed on Monday, December 25, and Monday, January 1, in observance of Christmas and the New Year's holiday. The days after these holidays are very busy. If possible, get in touch with us before these holidays or at least two business days after. Our emergency telephone numbers are in service 24 hours a day, everyday, including the holidays.

4651

Con Edison conserve energy

Keep this part for your records. See reverse side for additional information.

Con Edison www.coned.com

Amount now due

$326.30

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 10000015652 60000032630 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	FEB 23, 2001	1-877-262-6633

97 Service to: D B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC - RATE RA1 RESIDENTIAL DELIVERY

01/24/01 reading (Actual)..... 54698
12/21/00 reading (Actual)..... -52321

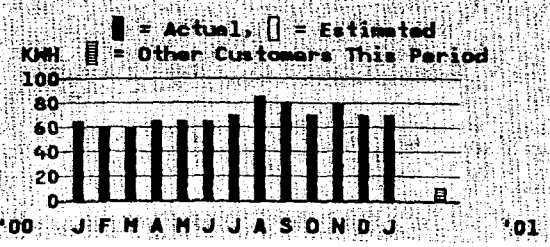
TOTAL KWH DELIVERED IN 34 DAYS. 2377

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$10.15
First	283.3 @	6.5055¢	18.43
Next	2093.7 @	6.0701¢	127.09
Adjust. Factor @		-.1561¢	3.71CR
Sales tax @ 3.0000%			4.56

CURRENT ELECTRIC CHARGES $156.52

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 01/25/01

Amount due last bill...	$167.27
Payments through 01/23	NONE
Balance remaining.....	$167.27
CURRENT ELEC CHARGES...	$156.52
Adjustments.(SEE BELOW)	$2.51
TOTAL AMOUNT NOW DUE...	$326.30

IMPORTANT MESSAGES

Have you overlooked your previous bill? Unless you have paid it recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above include[illegible]te P[illegible]ment char[illegible] $2.51 calculated on the portion of you[illegible]alance [illegible]ch [illegible] ov[illegible]du

PAID
CK NO
DATE

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by FEB 20, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

POSTED

SCANNED

Con Edison www.coned.com

Keep this part for your records. See reverse side for additional information.

4652

Con Edison www.coned.com

Amount now due

$328.37

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 90000016695 70000032837 H

97 15

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	MAR 26, 2001	1-877-262-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

02/23/01 reading (Actual)..... 56733
01/24/01 reading (Actual)..... -54698

TOTAL KWH DELIVERED IN 30 DAYS. 2035

CHARGES FOR ELECTRICITY DELIVERED

SCANNED

Basic service charge $8.65

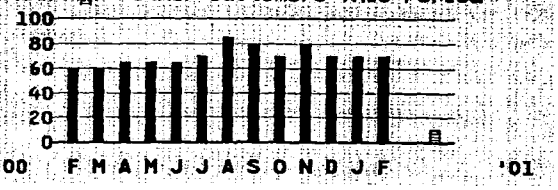
	KWH		COST/KWH	
First	250.0	@	6.7760¢	16.94
Next	1785.0	@	6.3563¢	113.46
Adjust. Factor		@	1.1322¢	23.04
Sales tax @ 3.0000%				4.86

POSTED

CURRENT ELECTRIC CHARGES $166.95

AVERAGE DAILY ELECTRIC DELIVERED

▮ = Actual, ▯ = Estimated
KWH ▯ = Other Customers This Period



BILLING SUMMARY AS OF 02/26/01

Amount due last bill...	$326.30
Payments through 02/22	$167.27
Balance remaining.....	$159.03
CURRENT ELEC CHARGES...	$166.95
Adjustments.(SEE BELOW)	$2.39
TOTAL AMOUNT NOW DUE...	**$328.37**

IMPORTANT MESSAGES

Your payments are not being received on time. Unless you have paid your bill recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above includes a Late Payment Charge of $2.39 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by MAR 20, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID

CK. NO.

DATE

Con Edison www.coned.com

Keep this part for your records. See reverse side for additional information.

4653

Con Edison www.coned.com

Amount now due

$517.81

Payment due upon receipt of this bill

TURN-OFF 04/12

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 56 411237055400080 50000018451 30000051781 H

60 55

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	APR 24, 2001	1-877-262-6633

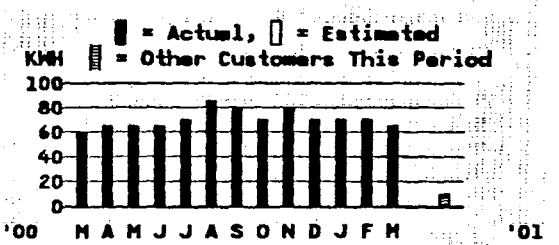
60 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

03/26/01 reading (Actual)..... 58824
02/23/01 reading (Actual)..... -56733

TOTAL KWH DELIVERED IN 31 DAYS. 2091

AVERAGE DAILY ELECTRIC DELIVERED



CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.89
First	258.3 @	7.8436¢	20.26
Next	1832.7 @	7.4273¢	136.12
Adjust. Factor	@	.6628¢	13.86
Sales tax @ 3.0000%			5.38

CURRENT ELECTRIC CHARGES $184.51

BILLING SUMMARY AS OF 03/27/01

Amount due last bill...	$328.37
Payments through 03/23	NONE
Balance remaining.....	$328.37
CURRENT ELEC CHARGES...	$184.51
Adjustments.(SEE BELOW)	$4.93
TOTAL AMOUNT NOW DUE...	$517.81

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless an overdue amount of $328.37 plus a deposit of $360 is received by APR 12,2001.
We currently pay 6.00% interest per year on deposits.
A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $4.93 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by APR 20, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

conEdison www.coned.com

Amount now due
$302.67
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000011316 90000030267 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	MAY 23, 2001	1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

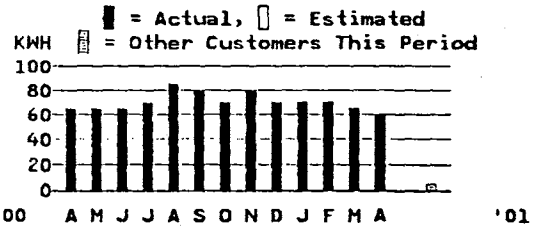
04/24/01 reading (Actual).....	60632
03/26/01 reading (Actual).....	-58824
TOTAL KWH DELIVERED IN 29 DAYS.	1808

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.71
First	241.7 @	7.4307¢	17.96
Next	1566.3 @	7.0172¢	109.91
Adjust. Factor	@	-1.4773¢	26.71CR
Sales tax @ 3.0000%			3.29

CURRENT ELECTRIC CHARGES $113.16

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 04/25/01

Amount due last bill...	$189.44
Payments through 04/23	NONE
Balance remaining.....	$189.44
CURRENT ELEC CHARGES...	$113.16
Adjustments.(SEE BELOW)	$.07
TOTAL AMOUNT NOW DUE...	$302.67

IMPORTANT MESSAGES

The "Adjustments" amount above includes a Late Payment Charge of $0.07 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by MAY 21, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a que about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID
CK. NO.
DATE

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com 4655

conEdison www.coned.com

Amount now due
$395.70
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

PAID
CK. NO.
DATE

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 20000008849 70000039570 H

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JUN 22, 2001	1-877-262-6633

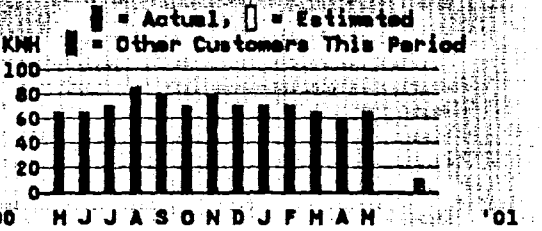
Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

05/23/01 reading (Actual)..... 62479
04/24/01 reading (Actual)..... -60632

TOTAL KWH DELIVERED IN 29 DAYS. 1847

AVERAGE DAILY ELECTRIC DELIVERED



CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.46
First	241.7 @	5.7096¢	13.80
Next	1605.3 @	5.3080¢	85.21
Adjust. Factor	@	-1.1673¢	21.56CR
Sales tax @ 3.0000%			2.58
CURRENT ELECTRIC CHARGES			$88.49

BILLING SUMMARY AS OF 05/24/01

Amount due last bill...	$302.67
Payments through 05/22	NONE
Balance remaining.....	$302.67
CURRENT ELEC CHARGES...	$88.49
Adjustments.(SEE BELOW)	$4.54
TOTAL AMOUNT NOW DUE...	$395.70

IMPORTANT MESSAGES

Have you overlooked your previous bill? Unless you have paid it recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above includes a Late Payment Charge of $4.54 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by JUN 18, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

SCANNED

POSTED

CK NO.
DATE

PAID

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com 4656

conEdison www.coned.com

Amount now due
$231.77
Payment due upon receipt of this bill
TURN-OFF 07/12

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 90000013734 90000023177 M

51 97 19

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JUL 24, 2001	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

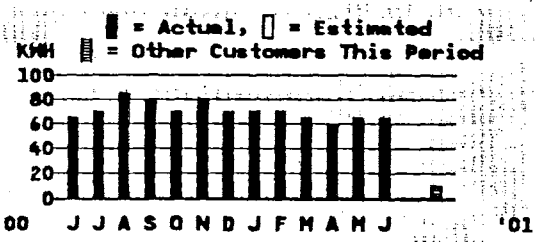
06/22/01 reading (Actual)..... 64426
05/23/01 reading (Actual)..... -62479

TOTAL KWH DELIVERED IN 30 DAYS. 1947

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$8.21
First	250.0	@	5.3520¢	13.38
Next	1697.0	@	5.9263¢	100.57
Adjust. Factor		@	.5742¢	11.18
Sales tax @ 3.0000%				4.00
CURRENT ELECTRIC CHARGES				$137.34

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 06/25/01

Amount due last bill...	$395.70
Payments through 06/21	$302.67
Balance remaining.....	$93.03
CURRENT ELEC CHARGES...	$137.34
Adjustments.(SEE BELOW)	$1.40
TOTAL AMOUNT NOW DUE...	$231.77

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $93.03 by JUL 12,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $330. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $1.40 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by JUL 17, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

$221.16

Payment due upon receipt of this bill

TURN-OFF 08/10

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

PAID

CK. NO.

DATE

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 10000008034 80000022116 H

51 80

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	AUG 22, 2001	1-877-262-6633

51

Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

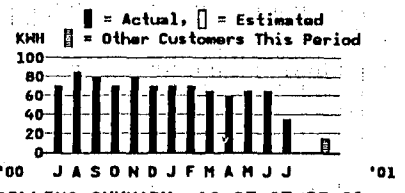
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

07/24/01 reading (Actual).....	65559
06/22/01 reading (Actual).....	-64426
TOTAL KWH DELIVERED IN 32 DAYS.	1133

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.46
First	266.7 @	5.0619¢	13.50
Next	866.3 @	5.6909¢	49.30
Adjust. Factor @		.5066¢	5.74
Sales tax @ 3.0000%			2.34
CURRENT ELECTRIC CHARGES			**$80.34**

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 07/25/01

Amount due last bill...	$231.77
Payments through 07/23	$93.03
Balance remaining.....	$138.74
CURRENT ELEC CHARGES...	$80.34
Adjustments.(SEE BELOW)	$2.08
TOTAL AMOUNT NOW DUE...	**$221.16**

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $138.74 by AUG 10,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $315. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $2.08 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by AUG 20, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

POSTED

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

4658

conEdison www.coned.com

Amount now due
$321.92
Payment due upon receipt of this bill
TURN-OFF 09/11

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 10000023826 70000032192 H

51 97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	SEP 21, 2001	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

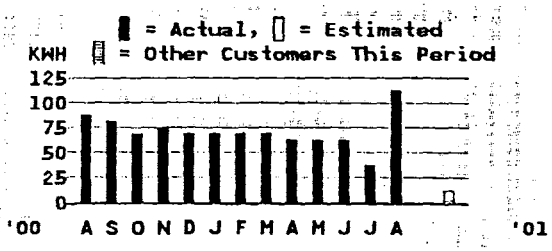
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

08/22/01 reading (Actual).....	68856
07/24/01 reading (Actual).....	-65559
TOTAL KWH DELIVERED IN 29 DAYS.	3297

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$8.62
First	241.7	@	4.8697¢	11.77
Next	3055.3	@	5.5019¢	168.10
Adjust. Factor		@	1.2991¢	42.83
Sales tax @ 3.0000%				6.94
CURRENT ELECTRIC CHARGES				**$238.26**

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 08/23/01

Amount due last bill...	$221.16
Payments through 08/21	$138.74
Balance remaining.....	$82.42
CURRENT ELEC CHARGES...	**$238.26**
Adjustments.(SEE BELOW)	$1.24
TOTAL AMOUNT NOW DUE...	**$321.92**

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $82.42 by SEP 11,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $315. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $1.24 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by SEP 17, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

conEdison www.coned.com

Amount now due
$413.92

Payment due upon receipt of this bill
TURN-OFF 10/11

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000017083 20000418 POSTED H

51 77

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	OCT 22, 2001	1-877-262-6633 OR 1-212-243-3003

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

09/21/01 reading (Actual)..... 70873
08/22/01 reading (Actual)..... -68856

TOTAL KWH DELIVERED IN 30 DAYS. 2017

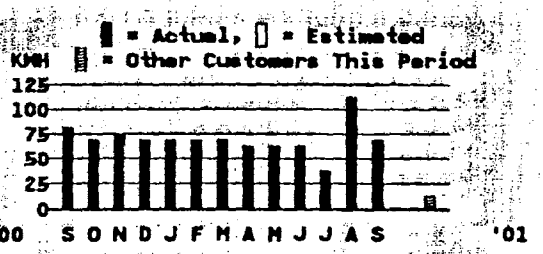
CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge				$8.89
First	250.0	@	5.6880¢	14.22
Next	1767.0	@	6.3135¢	111.56
Adjust. Factor		@	1.6267¢	32.81
Sales tax [illegible].0000%				3.35

PAID
CK. NO.
DATE

CURRENT ELECTRIC CHARGES $170.83

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 09/24/01

Amount due last bill...	$321.92
Payments through 09/20	$82.42
Balance remaining.....	$239.50
CURRENT ELEC CHARGES...	$170.83
Adjustments.(SEE BELOW)	$3.59
TOTAL AMOUNT NOW DUE...	**$413.92**

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $239.50 by OCT 11,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $315. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $3.59 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by OCT 16, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

4660

conEdison www.coned.com

Amount now due
$314.22

Payment due upon receipt of this bill

TURN-OFF 11/09

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 20000013718 90000031422 H

51 82

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	NOV 21, 2001	1-212-243-3003 OR 1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

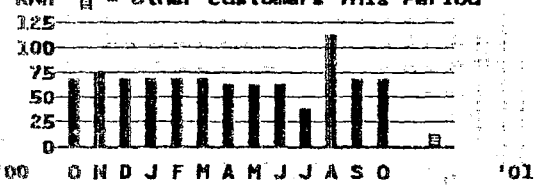
10/22/01 reading (Actual).....	72914
09/21/01 reading (Actual).....	-70873
TOTAL KWH DELIVERED IN 31 DAYS.	2041

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$9.73
First	258.3	@	5.8924¢	15.22
Next	1782.7	@	5.4642¢	97.41
Adjust. Factor		@	.5943¢	12.13
Sales tax @ 2.0000%				2.69
CURRENT ELECTRIC CHARGES				**$137.18**

AVERAGE DAILY ELECTRIC DELIVERED

▓ = Actual, ▯ = Estimated
KWH ▒ = Other Customers This Period



BILLING SUMMARY AS OF 10/24/01

Amount due last bill...	$413.92
Payments through 10/22	$239.50
Balance remaining.....	$174.42
CURRENT ELEC CHARGES...	$137.18
Adjustments.(SEE BELOW)	$2.62
TOTAL AMOUNT NOW DUE...	**$314.22**

IMPORTANT MESSAGES

POSTED

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $174.42 by NOV 09,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $305. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $2.62 calculated on the portion of your balance which is overdue.

Please pay the Total Amount Due by NOV 19, 2001 to avoid a late payment charge of $4.71.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID

CK. NO._____

DATE_____

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

4661

conEdison www.coned.com

Amount now due
$172.13
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

SCANNED

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 00000017213 00000017213 H

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	DEC 21, 2001	1-212-243-1900 OR 1-800-752-6633

Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

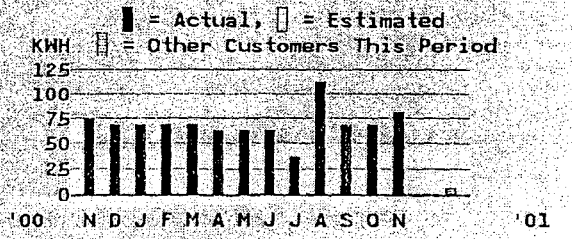
11/21/01 reading (Actual).....	75382
10/22/01 reading (Actual).....	-72914
TOTAL KWH DELIVERED IN 30 DAYS.	2468

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.81
First	250.0 @	5.8840¢	14.71
Next	2218.0 @	5.4824¢	121.60
Adjust. Factor @		.9575¢	23.63
Sales tax @ 2.0000%			3.38

CURRENT ELECTRIC CHARGES $172.13

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 11/26/01

Amount due last bill...	$314.22
Payments through 11/20	$314.22
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	**$172.13**
TOTAL AMOUNT NOW DUE...	**$172.13**

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $152.00 this month instead of your Total Amount Now Due. If we receive your payment by DEC 17, 2001 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due or the Level Billing Plan amount by DEC 17, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Thank you for your payment.

PAID
CK. NO.
DATE

4662

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$190.42
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 10000019042 10000019042 H

97 15

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JAN 24, 2002	1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

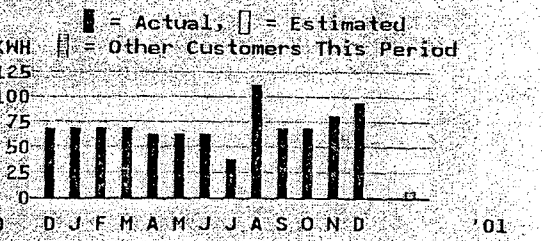
12/21/01 reading (Actual).....	78192
11/21/01 reading (Actual).....	-75382
TOTAL KWH DELIVERED IN 30 DAYS.	2810

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.79
First	250.0 @	6.0520¢	15.13
Next	2560.0 @	5.6551¢	144.77
Adjust. Factor @		.6402¢	17.99
Sales tax @ 2.0000%			3.74

CURRENT ELECTRIC CHARGES $190.42

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 12/26/01

Amount due last bill...	$172.13
Payments through 12/21	$172.13
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$190.42
TOTAL AMOUNT NOW DUE...	$190.42

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $154.00 this month instead of your Total Amount Now Due. If we receive your payment by JAN 18, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $190.42 or the Level Billing Plan amount by JAN 18, 2002.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Con Edison's offices are closed on Tuesday, December 25, and Tuesday, January 1, in observance of Christmas and the New Year holidays. Our emergency telephone numbers are in service 24 hours a day, everyday, including the holidays. Our call centers are busiest after the holiday. So, if it is not an emergency, please wait a day or two to call.

DISCONTINUED

4663

conEdison Keep this part for your records. See reverse side for additional information. Please remit

conEdison www.coned.com

Amount now due
$264.32
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

PAID
F STATION
BOX 1702
NY NY 10116-1702
CK. NO.
DATE

H 41123705540008O 50000026432 50000026432 H

17 15 11

POSTED

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	FEB 25, 2002	1-212-243-1900 OR 1-800-752-6633

17 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

01/24/02 reading (Actual).....	82286
12/21/01 reading (Actual).....	-78192
TOTAL KWH DELIVERED IN 34 DAYS.	4094

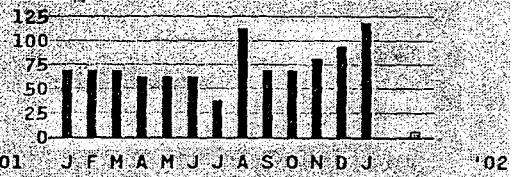
CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$9.98
First	283.3	@	6.0325¢	17.09
Next	3810.7	@	5.6312¢	214.59
Adjust. Factor		@	.4267¢	17.47
Sales tax @ 2.0000%				5.19

CURRENT ELECTRIC CHARGES $264.32

AVERAGE DAILY ELECTRIC DELIVERED

▌= Actual, ▯ = Estimated
KWH ▯ = Other Customers This Period



BILLING SUMMARY AS OF 01/25/02

Amount due last bill...	$190.42
Payments through 01/23	$190.42
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	**$264.32**
TOTAL AMOUNT NOW DUE...	**$264.32**

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $170.00 this month instead of your Total Amount Now Due. If we receive your payment by FEB 19, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $264.32 or the Level Billing Plan amount by FEB 19, 2002.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

THIS BILL IS FOR A LONGER PERIOD
Because of all the holidays in November and December, we made some changes to our meter reading schedules. This bill covers service used for 34 days. Your usual Con Edison bill period averages between 28 and 33 days. Be assured that you are only charged for the usage recorded on your meter.

conEdison www.coned.com

Amount now due
$286.05
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 40000028605 40000028605 H

97 11

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	**MAR 26, 2002**	**1-212-243-1900 OR 1-800-752-6633**

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

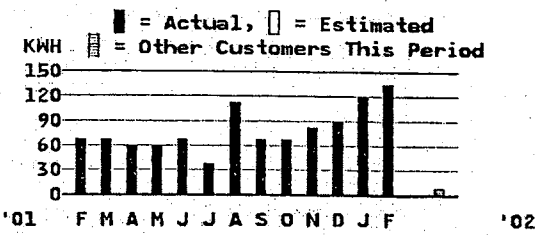
02/25/02 reading (Actual).....	86580
01/24/02 reading (Actual).....	-82286
TOTAL KWH DELIVERED IN 32 DAYS.	4294

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.41
First	266.7 @	6.0892¢	16.24
Next	4027.3 @	5.6812¢	228.80
Adjust. Factor	@	.6053¢	25.99
Sales tax @ 2.0000%			5.61

CURRENT ELECTRIC CHARGES $286.05

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 02/26/02

Amount due last bill...	$264.32
Payments through 02/25	$264.32
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$286.05
TOTAL AMOUNT NOW DUE...	$286.05

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $177.00 this month instead of your Total Amount Now Due. If we receive your payment by MAR 22, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $286.05 or the Level Billing Plan amount by MAR 22, 2002.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Thank you for your payment.

ConEdison www.coned.com

Amount now due
$299.77
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 60000029977 60000029977 H

60

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	APR 24, 2002	1-212-243-1900 OR 1-800-752-6633

60 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

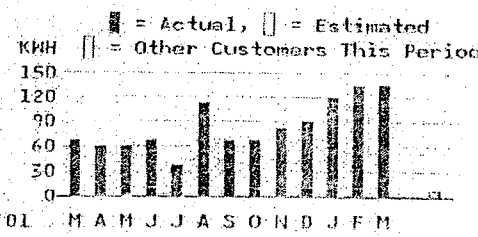
03/26/02 reading (Actual).....	90530
02/25/02 reading (Actual).....	-86580
TOTAL KWH DELIVERED IN 29 DAYS.	3950

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.57
First	241.7 @	6.9053¢	16.69
Next	3708.3 @	6.5121¢	241.49
Adjust. Factor	@	.6871¢	27.14
Sales tax @ 2.0000%			5.88

CURRENT ELECTRIC CHARGES $299.77

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 03/27/02

Amount due last bill...	$286.05
Payments through 03/25	$286.05
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$299.77
TOTAL AMOUNT NOW DUE...	$299.77

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $189.00 this month instead of your Total Amount Now Due. If we receive your payment by APR 22, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $299.77 or the Level Billing Plan amount by APR 22, 2002.

New York City has declared a drought emergency. Save Water] Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID PAID

CK. NO. CK. NO.

DATE DATE

ConEdison

www.coned.com

Amount now due
$246.05

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED DAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 80000024605 80000024605 H

55 97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	**MAY 23, 2002**	**1-212-243-1900 OR 1-800-752-6633**

55 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

04/24/02 reading (Actual)..... 94300
03/26/02 reading (Actual)..... -90530

TOTAL KWH DELIVERED IN 29 DAYS. 3770

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.98
First	241.7 @	6.8680¢	16.60
Next	3528.3 @	6.4754¢	228.47
Adjust Factor @		-.3403¢	12.83CR
Sales tax @	2.4000%		4.83

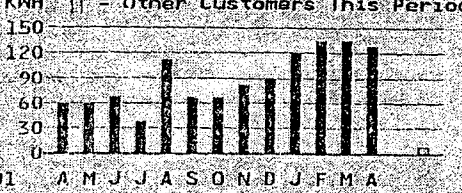
CK. NO._____

DATE_____

CURRENT ELECTRIC CHARGES $246.05

AVERAGE DAILY ELECTRIC DELIVERED

▮ = Actual, ▯ = Estimated
KWH ▯ = Other Customers This Period



BILLING SUMMARY AS OF 04/25/02

Amount due last bill...	$299.77
Payments through 04/23	$299.77
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	**$246.05**
TOTAL AMOUNT NOW DUE...	**$246.05**

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $200.00 this month instead of your Total Amount Now Due. If we receive your payment by MAY 20, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $246.05 or the Level Billing Plan amount by MAY 20, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) [illegible]-1565.

PAID

CK. NO._____

DATE_____

CANCELED

ConEdison

4667

ConEdison

www.coned.com

Amount now due

$191.22

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 10000019122 10000019122 H

PASSED

46

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JUN 24, 2002	1-212-243-1900 OR 1-800-752-6633

46 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

05/23/02 reading (Actual)..... 98001
04/24/02 reading (Actual)..... -94300

TOTAL KWH DELIVERED IN 29 DAYS. 3701

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$8.98
First	241.7	@	5.7716¢	13.95
Next	3459.3	@	5.3733¢	185.88
Adjust. Factor		@	-.5766¢	21.34CR
Sales tax @ 2.0000%				3.75

CURRENT ELECTRIC CHARGES $191.22

AVERAGE DAILY ELECTRIC DELIVERED

■ = Actual, □ = Estimated
KWH ▒ = Other Customers This Period

BILLING SUMMARY AS OF 05/24/02

Amount due last bill...	$246.05
Payments through 05/22	$246.05
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$191.22
TOTAL AMOUNT NOW DUE...	$191.22

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $187.00 this month instead of your Total Amount Now Due. If we receive your payment by JUN 17, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $191.22 or the Level Billing Plan amount by JUN 17, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID

CK. NO.

DATE

PASSED

ConEdison

Keep this part for your records. See reverse side for additional information. www.coned.com

4668

Filed
NAW

$304.52

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED 06/28/02

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000030452 70000030452 H

97 19

Detach here when paying by mail - bring entire bill when paying in person.

41-1237-0554-0008-0 JUL 24, 2002 1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

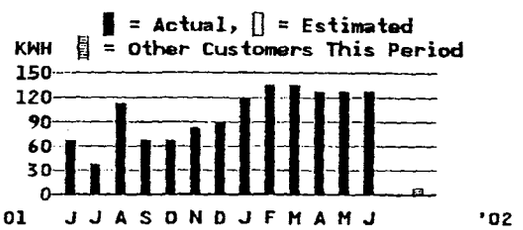
06/24/02 reading (Actual).....	2146
05/23/02 reading (Actual).....	-98001
TOTAL KWH DELIVERED IN 32 DAYS.	4145

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.52
First	266.7 @	5.6880¢	15.17
Next	3878.3 @	6.2749¢	243.36
Adjust. Factor @		.7358¢	30.50
Sales tax @ 2.0000%			5.97

CURRENT ELECTRIC CHARGES $304.52

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 06/25/02

Amount due last bill...	$191.22
Payments through 06/21	$191.22
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$304.52
TOTAL AMOUNT NOW DUE...	$304.52

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $198.00 this month instead of your Total Amount Now Due. If we receive your payment by JUL 19, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $304.52 or the Level Billing Plan amount by JUL 19, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

DATE OK NO

PAID

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Keep this part for your records. See reverse side for additional information.

4669

conEdison www.coned.com

Amount now due
$374.19
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 90000037419 90000037419 H

15

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	AUG 22, 2002	1-212-243-1900 OR 1-800-752-6633

15 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

POSTED 8/06/02

ELECTRIC DELIVERY RATE RAL RESIDENTIAL

07/24/02 reading (Actual)..... 7385
06/24/02 reading (Actual)..... -2146

TOTAL KWH DELIVERED IN 30 DAYS. 5239

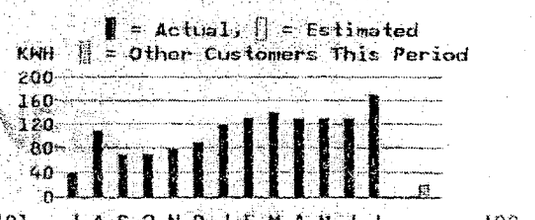
SCANNED

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$9.45
First	250.0	@	5.2800¢	13.20
Next	4989.0	@	5.9050¢	294.60
Adjust. Factor		@	.9467¢	49.60
Sales tax @ 2.0000%				7.34

CURRENT ELECTRIC CHARGES $374.19

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 08/01/02

Amount due last bill...	NONE
CURRENT ELEC CHARGES...	$374.19
TOTAL AMOUNT NOW DUE...	$374.19

IMPORTANT MESSAGES

Please pay the Total Amount Due by AUG 26, 2002 to avoid a late payment charge of $5.61.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CONEDISON SOLUTIONS.
If you have a question about your supply bill, please call CONEDISON SOLUTIONS at (800) 789-1565.

PAID
CK. NO.
DATE

4670

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$735.95
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

M 411237055400080 60000036176 10000073595 M

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	SEP 23, 2002	1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

SCANNED
DISPUTED
08/28/02

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

08/22/02 reading (Actual)..... 12673
07/24/02 reading (Actual)..... -7385

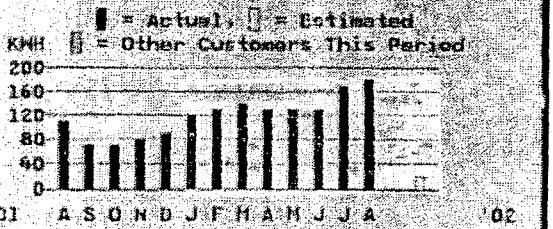
TOTAL KWH DELIVERED IN 29 DAYS. 5288

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.12
First	241.7 @	5.0848¢	12.29
Next	5046.3 @	5.7073¢	288.01
Adjust. Factor	@	.8555¢	45.24
Sales tax @ 2.0000%			7.10

CURRENT ELECTRIC CHARGES $361.76

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 08/23/02

Amount due last bill...	$374.19
Payments through 08/21	NONE
Balance remaining.....	$374.19
CURRENT ELEC CHARGES...	$361.76
TOTAL AMOUNT NOW DUE...	$735.95

IMPORTANT MESSAGES

Please pay the Total Amount Due by SEP 16, 2002 to avoid a late payment charge of $11.04.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CONEDISON SOLUTIONS.
If you have a question about your supply bill, please call CONEDISON SOLUTIONS at (800) 789-1565.

Con Edison's offices are closed Monday, September 2, in observance of Labor Day. Our emergency telephone numbers are in service 24 hours a day, everyday, including the holiday. Our call centers are busiest after the holiday. So, if it is not an emergency, please wait a day or two to call.

conEdison

www.coned.com

Amount now due
$362.05

Payment due upon receipt of the bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 30000036205 30000036205 H

11

Detach here when paying by mail - bring entire bill when paying in person.

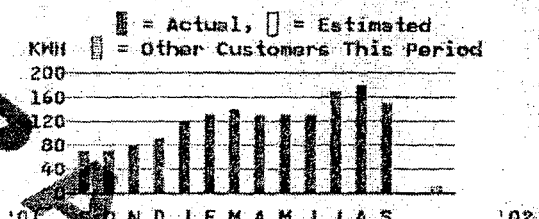
Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	**OCT 22, 2002**	**1-212-243-1900 OR 1-800-752-6633**

11 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

09/23/02 reading (Actual).....	17589
08/22/02 reading (Actual).....	-12673
TOTAL KWH DELIVERED IN 32 DAYS.	4916

AVERAGE DAILY ELECTRIC DELIVERED



CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$10.08
First	266.7 @	5.7180¢	15.25
Next	4649.3 @	6.3422¢	294.87
Adjust. Factor	@	.7783¢	38.26
Sales tax @	1.0000%		3.59

PAID
CK NO
DATE

BILLING SUMMARY AS OF 09/24/02

Amount due last bill...	$735.95
Payments through 09/20	$735.95
Balance remaining...	NONE
CURRENT ELEC CHARGES...	$362.05
TOTAL AMOUNT NOW DUE...	**$362.05**

CURRENT ELECTRIC CHARGES $362.05

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $211.00 this month instead of your Total Amount Now Due. If we receive your payment by OCT 18, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $362.05 or the Level Billing Plan amount by OCT 18, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CONEDISON SOLUTIONS.
If you have a question about your supply bill, please call CONEDISON SOLUTIONS at (800) 789-1565.

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1155

Date
05/20/02

Sold To
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Howell Silverman	verbal

Qty.	Description	Unit Price	Ext. Price
1	Overland LXN2126: 1 SDLT Drive Expandable to 2 Drives 26 Slots Expandable to 200 Slots via add'l modules Native Capacity 2.86TB Barcode Reader Mailslot	$13,892.86	$13,892.86
1	Barcode Labels (100)	$125.00	$125.00
50	110/220GB SDLT TAPE CART UFMT UNIV MEDIA	$129.00	$6,450.00
2	Cleaning Cartridges	$98.75	$197.50
		SubTotal	$20,665.36
		Sales Tax	$0.00
		Shipping	$122.37
		Total	$20,787.73

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcity.com and www.storageyard.com.

PAID

CK. NO. _____

DATE _____

$14000 chk 10493 (Balance $0)
$1000 chk 10442 (Balance $14000)
$787.73 chk 10315 (Balance $15000)
$5000 chk 10226 (Balance $15787.73)

sgi™

Silicon Graphics Inc.
1600 Ampitheatre Pkwy
Mountain View, CA
94043-1351

Invoice

Number	Date	Page
3010022698	27-MAR-02	1 of 1
Payment Terms Payment due in 30 days	**Due Date** 26-APR-02	
Customer P.O. Number 2001018	**FOB** ORIGIN	
Incoterms PREPAID AND ADD	**Sales Order Number** 300017649	
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662	
Currency USD	**Customer Tax Reference**	

Remit To
Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Smith, Timothy	**OA Contact** GILLIO
Customer Contact Dr. D Karron	**Ship Date** 26-MAR-02
Ship Via UPS GROUND	**Waybill Number** 1zx544w80341367232

Shipped To
Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT				8.25	3.93	3.93
	FREIGHT						
	Discount 27.00						
1.1	HU-2P600	1	1	0	8.25	4,400.00	4,400.00
	Upgrade to 2x600MHz R14000A/2MB cache						
	Discount 60.00						
	ECCN 4A994	Harm Code	8473.30.1080		Lic Expt		
	Serial Number						

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	4,403.93
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**4,403.93**

HC: 000

POSTED

PAID

SCANNED

CK. NO._____

DATE_____

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Faxed

INVOICE

Invoice #
AAAI1144

Date
05/07/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
1	I860 DUAL XEON 400MHZ MAX-2GB RDRAM 6PCI AGP4X LAN U160 P15SND	$711.25	$711.25
2	XEON 2.2GHZ 512K L2 CACHE FCBGA PGA603 400MHZ	$572.94	$1,145.88
		SubTotal	$1,857.13
		Sales Tax	$0.00
		Shipping	$20.00
		Total	$1,877.13

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

POSTED

SCANNED

DF

PAID
CK. NO.
DATE

4675

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1086

Date
12/18/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Ste 4N
New York, NY 10016

Ship To:
Computer Aided Surgery Inc.
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016
212-687-8748

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # 20011013

Qty	Description	Unit Price	Ext. Price
1	Deluxe 23 Bays Black Server Tower PS: 780WATT RPS (5 modules) Size: 28"x16.2"x23.6" Package Wht.: 102LB Fans in Chassis: 8x9cm & 2x12cm Ball Bearing Fans Features: *Security with Lockable front and side panels. *Thermal Management Control. *Only in Black.	$1,540.00	$1,540.00
1	Hot Swap Kits	$295.00	$295.00

1701.02

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,835.00
Sales Tax	$0.00
Shipping	$161.00
Total	$1,996.00

POSTED
POSTED
POSTED

PAY 1701.-

PAID
CK. NO.
DATE

PAID
CK. NO.
DATE

10121

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

3/30/2002

PAY TO THE ORDER OF Silicon City $ **1,701.00

One Thousand Seven Hundred One and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

MP

⑈010121⑈ ⑆021000021⑆ 131075873565⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

Silicon City

3/30/2002 10121

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/18/2001	Bill	AAAI1086	1,701.00	1,701.00		1,701.00
					Check Amount	1,701.00

NIST ATP DMT Program 1,701.00

4677

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1098

Date 12/29/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Joan Gasior	email to RS

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,226.64
Sales Tax	$0.00
Shipping	$18.00
Total	$1,244.64

POSTED

SCANNED

PAID
CK. NO.
DATE

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1120

Date
03/19/02

Sold To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	SGI 2GB Module	$1,663.00	$3,326.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,326.00
Sales Tax	$0.00
Shipping	$28.54
Total	$3,354.54

POSTED

POSTED

PAID
CK. NO._____
DATE_____

PAID
CK. NO._____
DATE_____

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Filed
NAW

INVOICE

Invoice #
AAAI1123
Date
03/27/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	LP290 POLY-SI LCD PROJECTOR 1100 LUMENS XGA 1024X768 5.7LBS	$3,154.11	$3,154.11
1	REPLACEMENT LAMP FOR LP290, X540 LP280 2000 HOURS	$328.61	$328.61

Thank you for placing your order with Silicon City

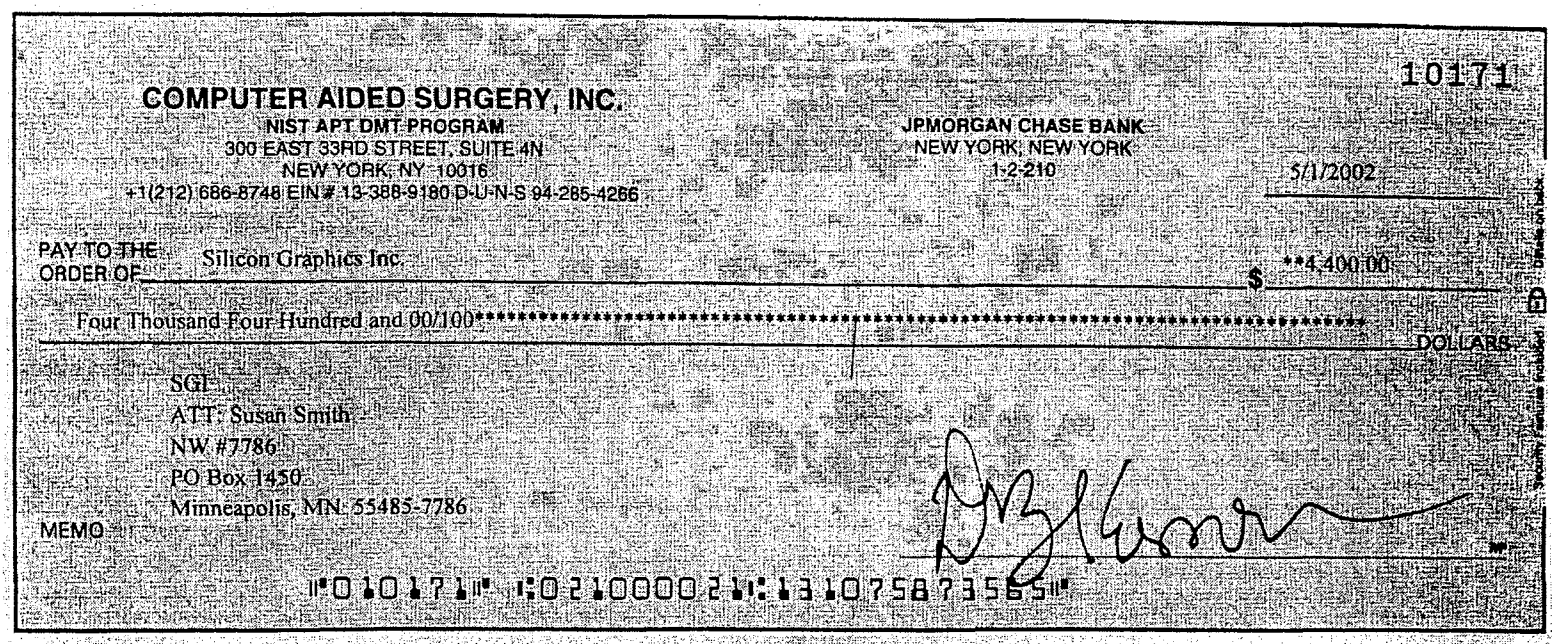
Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,482.72
Sales Tax	$0.00
Shipping	$35.00
Total	$3,517.72

POSTED

Filed
NAW



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10171

5/1/2002

PAY TO THE ORDER OF Silicon Graphics Inc $ **4,400.00

Four Thousand Four Hundred and 00/100********** DOLLARS

SGI
ATT: Susan Smith
NW #7786
PO Box 1450
Minneapolis, MN 55485-7786

MEMO

⑈010171⑈ ⑆021000021⑆ 130758735⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon Graphics Inc.

5/1/2002 10171

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/01/2002	Bill	3010022698	4,400.00	4,400.00		4,400.00
					Check Amount	4,400.00

Filed
NAW

PAID
CK. NO.
DATE

NIST ATP DMT Program 4,400.00

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon Graphics Inc.

5/1/2002 10171

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/01/2002	Bill	3010022698	4,400.00	4,400.00		4,400.00
					Check Amount	4,400.00

PAYMENT RECORD

PAID
CK. NO.
DATE

NIST ATP DMT Program 4,400.00

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1155

Date
05/20/02

Sold To:
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Howell Silverman	verbal

Qty.	Description	Unit Price	Ext. Price
1	Overland LXN2126: 1 SDLT Drive Expandable to 2 Drives 26 Slots Expandable to 200 Slots via add'l modules Native Capacity 2.86TB Barcode Reader Mailslot	$13,892.86	$13,892.86
1	Barcode Labels (100)	$125.00	$125.00
50	110/220GB SDLT TAPE CART UFMT UNIV MEDIA	$129.00	$6,450.00
2	Cleaning Cartridges	$98.75	$197.50

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$20,665.36
Sales Tax	$0.00
Shipping	$122.37
Total	$20,787.73

PAID
CK. NO._____
DATE_____

$1000 chk 10442 (Balance $14000)
$787.73 chk 10315 (Balance $15000)
$5000 chk 10226 (Balance $15787.73)

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1165

Date
06/24/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO #

Qty.	Description	Unit Price	Ext. Price
1	SGI F220 LCD Monitor	$3,890.00	$3,890.00
1	2048MB KIT SGI OCTANE	$1,663.00	$1,663.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$5,553.00
Sales Tax	$0.00
Shipping	$58.65
Total	$5,611.65

PAID
CK. NO. 10395
DATE 08/07/02

POSTED

POSTED

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Revised

INVOICE

Invoice # AAAI1197

Date 08/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

POSTED 09/06/02

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	

Qty	Description	Unit Price	Ext. Price
1	BJC-55 BUBBLEJET PRINTER 5.5PPM 720X360 USB PORTABLE W/ NIMH BATT	$385.44	$385.44
1	IS-12 COLOR IMAGE SCANNER CARTRIDGE FOR BJC-50 55 80 & 85	$101.20	$101.20
1	SMART UPS 2200NET 2200VA LINE 8OUTLET 120V LINE-INT W/SW	$983.47	$983.47
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE Provides a total of 3yrs next bus day replacement of parts There is no software that will interact directly with the Overland unit since the operation is controlled by the server it is attached to. The backup server application must support the library shut down.	$237.06	$237.06
1	BACK UPS PRO 1400 1400VA 6OUTLET 120V LINE-INT	$542.44	$542.44
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE	$172.50	$172.50

Thank you for placing your order with Silicon City

Note
REVISED INVOICE - PLEASE DISREGARD PRVIOUS INVOICE SENT.

SubTotal	$2,422.11
Sales Tax	$0.00
Shipping	$25.00
Total	$2,447.11

PAID
CK. NO.
DATE

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1197

Date
08/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO #

Qty	Description	Unit Price	Ext. Price
1	BJC-55 BUBBLEJET PRINTER 5.5PPM 720X360 USB PORTABLE W/ NIMH BATT	$385.44	$385.44
1	IS-12 COLOR IMAGE SCANNER CARTRIDGE FOR BJC-50 55 80 & 85	$101.20	$101.20
1	SMART UPS 2200NET 2200VA LINE 8OUTLET 120V LINE-INT W/SW	$983.47	$983.47
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE Provides a total of 3yrs next bus day replacement of parts There is no software that will interact directly with the Overland unit since the operation is controlled by the server it is attached to. The backup server application must support the library shut down.	$237.06	$237.06
1	BACK UPS PRO 1400 1400VA 6OUTLET 120V LINE-INT	$542.44	$542.44
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE	$172.50	$172.50
1	AVERTV STUDIO PVR TV TUNER FM RADIO REMOTE CONTROL MORE	$68.79	$68.79
1	120GB EIDE ULTRA ATA-100 HD 7200 RPM SPECIAL ED W/8MB CACHE	$173.00	$173.00
1	SOUNDCARD SOUNDBLASTER LIVE DOLBY DIGITAL 5.1 *	$60.52	$60.52

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$2,724.42
Sales Tax	$0.00
Shipping	$25.00
Total	$2,749.42

Filed
NAW

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1163

Date
06/14/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	

Qty	Description	Unit Price	Ext. Price
1	FORTRA Raid	$15,294.12	$15,294.12

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$15,294.12
Sales Tax	$0.00
Shipping	$21.75
Total	$15,315.87

PAID

PAID
CK. NO. 10390
DATE 08/03/02

Filed
NAW
Balance $14000

PAID $315.87
$15000 Balance

PAID
CK. NO. 10314
DATE 7/6/02

10469

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8746 EIN # 13-388 9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/19/2002

PAY TO THE ORDER OF Silicon City $ **2,447.11

Two Thousand Four Hundred Forty-Seven and 11/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

⑈010469⑈ ⑆021000021⑆ 1310758735⑈

Security Features Included. Details on back.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/19/2002 10469

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/27/2002	Bill	AAAI1197	2,447.11	2,447.11		2,447.11
					Check Amount	2,447.11

Filed
NAW

NIST ATP DMT Program 2,447.11

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/19/2002 10469

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/27/2002	Bill	AAAI1197	2,447.11	2,447.11		2,447.11
					Check Amount	2,447.11

PAYMENT RECORD

NIST ATP DMT Program 2,447.11

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

American Express

Manage Your Accounts

Select Another Account

CARDS CENTER
Manage Your Account
Select A Card
Statement Delivery Options
E-Mail Notification
Order Archived Statements
Will My Card Be Approved?
Recent Declines/ Account Status
Report Lost/Stolen Cards
Update Preferences
Offer Zone
Membership Rewards
More About Your Card
Apply for a Card
TRAVEL & ENTERTAINMENT
FINANCIAL SERVICES
SHOPPING
Exit Secure Area

Business Gold Card

Download Statement

Prepared for:
DR D B KARRON
COMPUTER AIDED SURG
Member Since: 1996

Closing Date:
Jun 7, 2002

Account Nur
XXXX-XXXX

Review Other Periods | GO | View Another Card Account

Account Summary

	Previous Balance $	Payments/Credits $	New Charges $ (incl. Finance Charge, if any)	N
Due in Full	1,794.53	-6,913.95	7,254.06	

Pay Bill (

Use the Balance

- Terms - Payable in full on receipt of Statement.

Payments

May 11, 2002
COMPUTER PAYMENT RECEIVED - THANK YOU
DATE OF ABOVE 05/11
Reference: 083120020511
May 24, 2002
COMPUTER PAYMENT RECEIVED - THANK YOU
DATE OF ABOVE 05/24
Reference: 083120020524
June 3, 2002
COMPUTER PAYMENT RECEIVED - THANK YOU
DATE OF ABOVE 06/03
Reference: 083120020603

Total Payment Activity

Due in Full
Transactions for DR D B KARRON
Card #: XXXX-XXXXXX-17006
May 8, 2002
DATAVISION NEW YORK NY
95662325 COMPUTER/SOFTWARE/ACC
Reference: 050120020509
May 10, 2002
REAL GOLDPASS NOV 206-674-2650 WA
15231771 SUBSCRIPTION

Reference: 050120020510
May 10, 2002
INTUIT SOFTWRE SUPP800-523-0397 CA
L23126310 CMPTR SFTWRE
Reference: 050120020510
May 10, 2002
INTUIT SOFTWRE SUPP800-523-0397 CA
L23126310 CMPTR SFTWRE
Reference: 050120020513
May 11, 2002
NAIESTORE 408-988-3832 CA
013267865 MYNAI.COM8003388754
Reference: 050120020512
May 14, 2002
COFFEE DISTRIBUTING GARDEN CITY PARK NY
716332 OFFICE REFRESH
Reference: 050120020514
May 14, 2002
1ST & 96TH ST MGMT NEW YORK NY
501943501 PAY AT THE PUMP
Reference: 050120020515
May 14, 2002
ROXIO INC SANTA CLARA CA
097624103 COMPUTER SOFTWARE STORE
Reference: 050120020515
May 15, 2002
REGSOFT.COM, INC. 877-734-7638 NC
0000-0515 SOFTWARE SALES & DEVELO
Reference: 050120020515
May 15, 2002
RUNTIME SOFTWARE LLCCARSON CITY NV
AI00002B5 COMPUTER SOFTWARE
Reference: 050120020516
May 15, 2002
DATAVISION NEW YORK NY
95662170 COMPUTER/SOFTWARE/ACC
Reference: 050120020516
May 16, 2002
TODARO BROS. NEW YORK NY
013725004 00 FOOD AND BEVERAGE
Reference: 050120020517
May 20, 2002
CONFERENCE MANAGEMENCOLLEGE STATI TX
020140205 CONFERENCE/SEMINAR FEES
Reference: 050120020521
May 20, 2002
EACCELERATION CORP. 800-754-1204 WA
TU0100903 INTERNET BASED SOFTWARE
Reference: 050120020521
May 20, 2002
EACCELERATION CORP. 800-754-1204 WA
TU0100917 INTERNET BASED SOFTWARE
Reference: 050120020521
May 20, 2002
OFFICE DEPOT, INC. NEW YORK NY
505058583 OFFICE PROD. & SUPPLIES
Reference: 050120020521
May 21, 2002
INTUIT SOFTWRE SUPP800-523-0397 CA
L22450880 CMPTR SFTWRE
Reference: 050120020521
May 21, 2002
IEEE-RENEW 8006784333 NJ
64760046 DIRECT MARKETER

Reference: 050120020522
May 23, 2002
3D FX COOL 8005543363 WA
098894126 COOLING FANS
Reference: 050120020524
May 23, 2002
PC MODIFICATIONS SPRING TX
0000-0525 CATALOG MERCHANTS
Reference: 050120020525
May 24, 2002
BLK*BOX CORP 724-746-5500 PA
747024 BBOX CATALOG
Reference: 050120020524
May 25, 2002
DATAVISION NEW YORK NY
95662244 COMPUTER/SOFTWARE/ACC
Reference: 050120020526
May 27, 2002
IBL WWW.IBILLCS.COM 8003073558 FL
014801653 INBOUND TELEPHONE MERCH
Reference: 050120020528
May 29, 2002
SUBZERO TECHNOLOGY IWINTER HAVEN FL
0000-0529 CAMCORDERS, OTHER ELECT
Reference: 050120020529
May 29, 2002
INTERNET.COML.L.C. #WESTPORT CT
014902509 DIRECT MARKETER
Reference: 050120020529
May 29, 2002
JASC SOFTWARE INC 9529348688
062386406 DIRECT MARKETER
Reference: 050120020530
May 29, 2002
IEEE-RENEW 8006784333 NJ
64740067 DIRECT MARKETER
Reference: 050120020530
May 30, 2002
GERMAN SANCHEZ PRESNEW YORK NY
040497981 SHELL OIL 023158250979
Reference: 050120020531
May 31, 2002
SPRINTPCS-CUSTCAREPMOVERLAND PARK KS
110999054 888-211-4727
Reference: 050120020602
June 1, 2002
MCAFEE.COM 866-622-3911 CA
SZH5N1UA6 MCAFEE CLINIC
Reference: 050120020602
June 1, 2002
BUYUPTIME.COM CHESTERFIELD MO
0000-0605 COMPUTER PROGRAMMING
Reference: 050120020605
June 4, 2002
BUYUPTIME.COM CHESTERFIELD MO
0000-0605 COMPUTER PROGRAMMING
Reference: 050120020605
June 6, 2002
PROJECTOR PEOPLE TAMPA FL
157010012 ELECTRONICS SALES
Reference: 050120020607

Activity for DR D B KARRON New Charges:

Transactions for ELISHA GURFEIN
Card #: XXXX-XXXXXX-11025
May 14, 2002
ANNUAL MEMBERSHIP FEE ELISHA GURFEIN
PERIOD 05/02 THRU 05/03
Reference: 082120020514
May 29, 2002
AMTRAK RESERVATION SALES WASHINGTON DC
150038900 TKT# 1497464351318
Reference: 049520020530
May 29, 2002
AMTRAK RESERVATION SALES WASHINGTON DC
150038910 TKT# 1497464351771
Reference: 049520020530
May 30, 2002
SACHI RESTAURANT NEW YORK NY
000631678 FOOD AND BEVERAGE
Reference: 050120020530
May 31, 2002
GETTY 56926004 FORT LEE NJ
Getty Pet GAS/MISC 000151010001
Reference: 050120020601

Activity for ELISHA GURFEIN New Charges:

Transactions for CHARLES SDASALLA
Card #: XXXX-XXXXXX-11033
May 14, 2002
ANNUAL MEMBERSHIP FEE CHARLES SDASALLA
PERIOD 05/02 THRU 05/03
Reference: 082120020514

Activity for CHARLES SDASALLA New Charges

Total Due in Full Activity

Download Statement | Printable S
Pay Bill Online | Use the Balance F
Initiate a Billing Inquiry

View Corporate Entities and Important Disclosures, Web Site Rules and Regulations, Trademarks, and Privacy Statement.
Copyright © 2000 American Express Company. All Rights Reserved.
Users of this site agree to be bound by the terms of the American Express Web Site Rules and Regulations.

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1104

Date
01/15/02

Sold To:
CASI
Dan Karron
300 E 33rd, St Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, Street, Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64

Thank you for placing your order with Silicon City

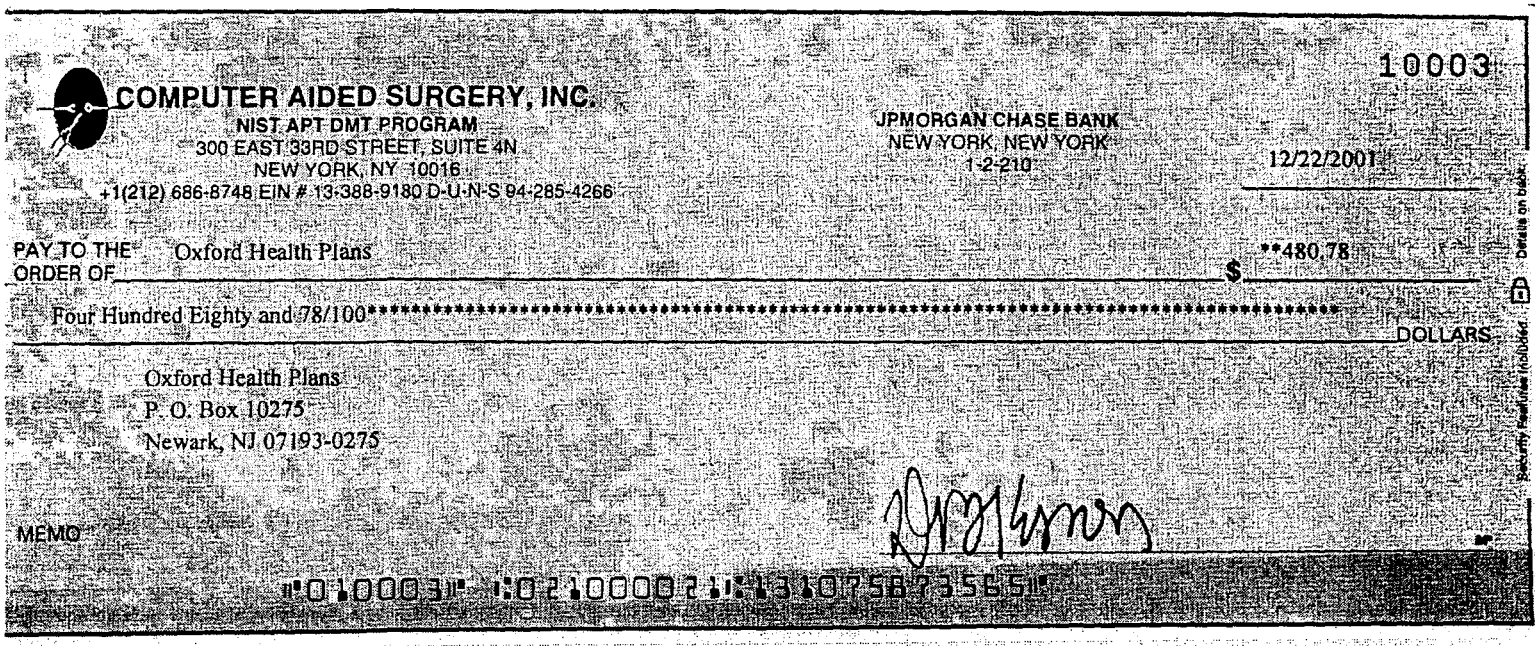
Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,226.64
Sales Tax	$0.00
Shipping	$41.00
Total	$1,267.64

SCANNED

PAID
CK. NO.
DATE

PAID
CK. NO.
DATE



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10003

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010003⑈ ⑆021000021⑆ 310758356⑈

Detach on dotted line. Security features included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

Oxford Health Plans

12/22/2001 10003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

Oxford Health Plans

12/22/2001 10003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

PAYMENT RECORD

NIST ATP DMT Program 480.78

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302414	BG03

Pay This Amount	Indicate Amount Remitted:
$ 480.78	

Due Date of Payment: **November 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462211012001000000048078351620000203024140

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	11/01/2001 - 11/30/2001	20302414	November 01, 2001

Previous Balance	$ 883.58	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	883.58	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 0.00**		

SCANNED POSTED

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 480.78**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE **PAID**
CK. NO.
DATE

MS-98-1083

Thank you for choosing Oxford.

4694

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302450	BG03

Pay This Amount	Indicate Amount Remitted:
$ 961.56	

Due Date of Payment: **December 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462212012001000000096156351620000203024507

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	12/01/2001 - 12/31/2001	20302450	December 01, 2001

Previous Balance	$ 480.78	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 480.78**		

POSTED

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

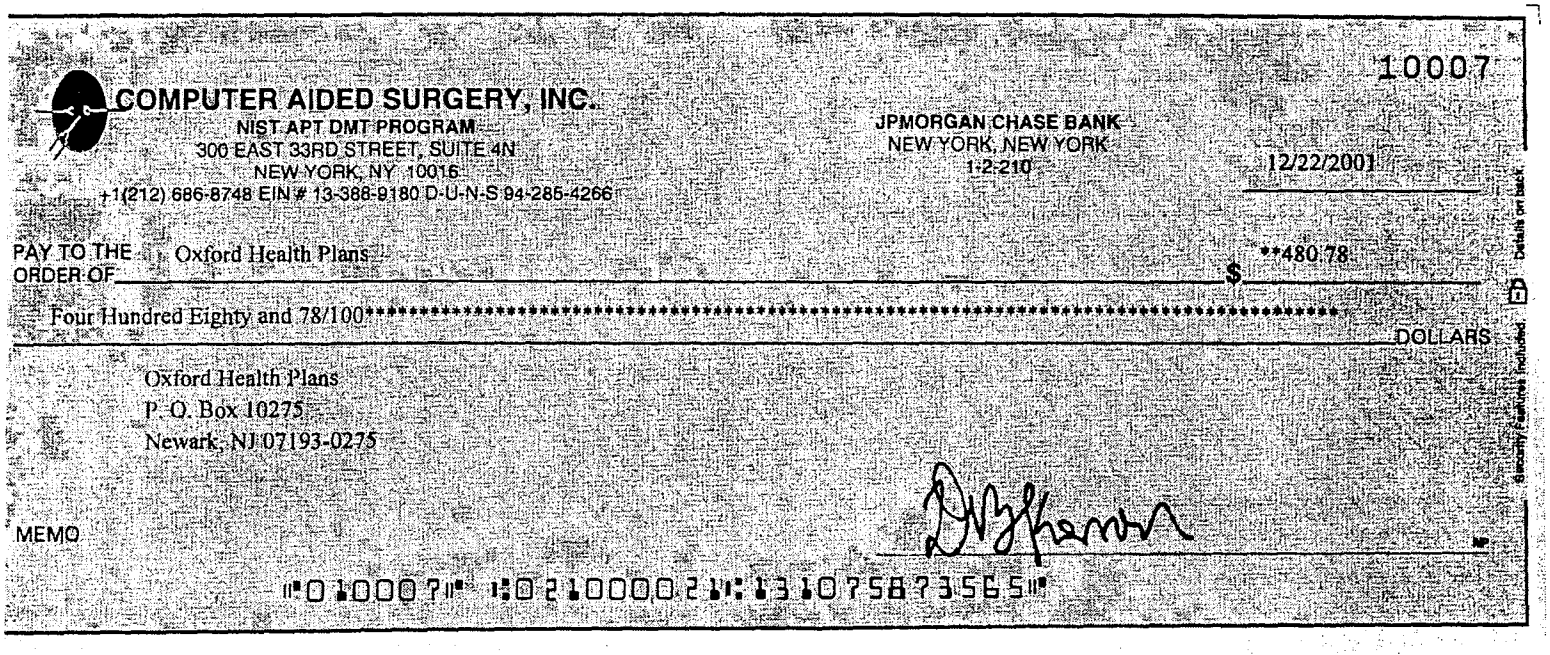
NOTE

PAID
CK. NO.
DATE

MS-98-1083

Thank you for choosing Oxford.

4695



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10007

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈01000?⑈ ⑆021000021⑆ 13107583565⑈

Details on back. Security features included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

12/22/2001 10007

Oxford Health Plans

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 10007

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302469	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,442.34	

Due Date of Payment: **January 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462201012002000000144234351620000203024693

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	01/01/2002 - 01/31/2002	20302469	January 01, 2002

Previous Balance	$ 961.56	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 961.56**		

POSTED

PAID

CK NO.

DATE

Total Balance Forward	**$ 961.56**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 1,442.34**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

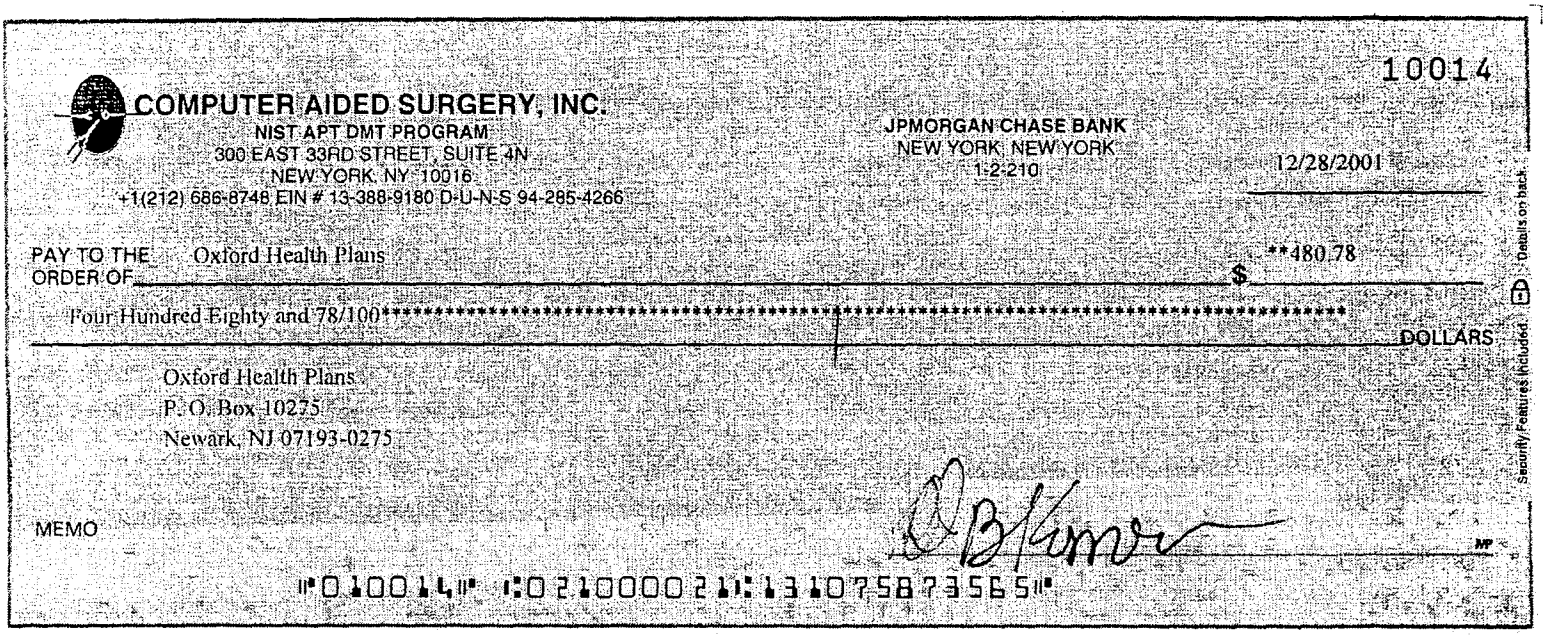
NOTE

Please do not make any adjustments t
this invoice or send anything other
than your payment to the lockbox, AS IT
WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4697



10014

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/28/2001

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

Security Features Included. Details on back.

⑈010014⑈ ⑆021000021⑆ 131075873565⑈

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20450677	BG03
Pay This Amount $ 961.56	Indicate Amount Remitted:	
Due Date of Payment: February 01, 2002		

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

PAID
CK. NO.
DATE

00000000000003012462202012002000000096156351620000204506776

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	02/01/2002 - 02/28/2002	20450677	February 01, 2002

Previous Balance	$ 1,442.34	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	961.56	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 480.78**		

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

**********AUTO**5-DIGIT 10016
N 011 2071
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00102071010 2

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 01/07/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4699

10045

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN #.13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

1/21/2002

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010045⑈ ⑆021000021⑆ 310758?3565⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECEIVED

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

4700

Oxford Health Plans®
Remittance Advice

PAID

CK. NO._____
DATE_____

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20590751	BG03

Pay This Amount	Indicate Amount Remitted:
$ 2,150.85	

Due Date of Payment: **March 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

0000000000000301246220301200200000021508535162000020590751 1

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	03/01/2002 - 03/31/2002	20590751	March 01, 2002

Previous Balance	$ 961.56
Payments Received	961.56
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 0.00**

Adjustments to Prior Bills	**$ 1,113.38**
Totals by Contract Type - Current Premium	
1 Couple	556.69
1 Parent/Children	480.78
2 Total Healthcare Contracts	1,037.47
Current Premium	**$ 1,037.47**

PAID

CK. NO._____
DATE_____

PAID

CK. NO._____
DATE_____

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 1,113.38**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 2,150.85**

**********AUTO**5-DIGIT 10016
N 030 6714
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00106714010 2

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 02/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

3146

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

3/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,113.38

One Thousand One Hundred Thirteen and 38/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈003146⑈ ⑆021000021⑆ 131068299665⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans 3/1/2002 3146

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751a	1,113.38	1,113.38		1,113.38
					Check Amount	1,113.38

CHASE 1,113.38

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans 3/1/2002 3146

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751a	1,113.38	1,113.38		1,113.38
					Check Amount	1,113.38

CHASE 1,113.38

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

4702

10076

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,037.47

One Thousand Thirty-Seven and 47/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Group CA2462

⑈010076⑈ ⑆021000021⑆ 310758735651

Details on back. Security Features Included

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20771856	BG03
Pay This Amount $ 3,188.32	Indicate Amount Remitted:	
Due Date of Payment: April 01, 2002		

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462204012002000000318832351620000207718566

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	04/01/2002 - 04/30/2002	20771856	April 01, 2002

Previous Balance	$ 2,150.85	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Couple	556.69
(See Memo Details on last page of this invoice.)		1 Parent/Children	480.78
Credit Memos	0.00	2 Total Healthcare Contracts	1,037.47
(See Memo Details on last page of this invoice.)		**Current Premium**	**$ 1,037.47**
Total Balance Forward	**$ 2,150.85**		

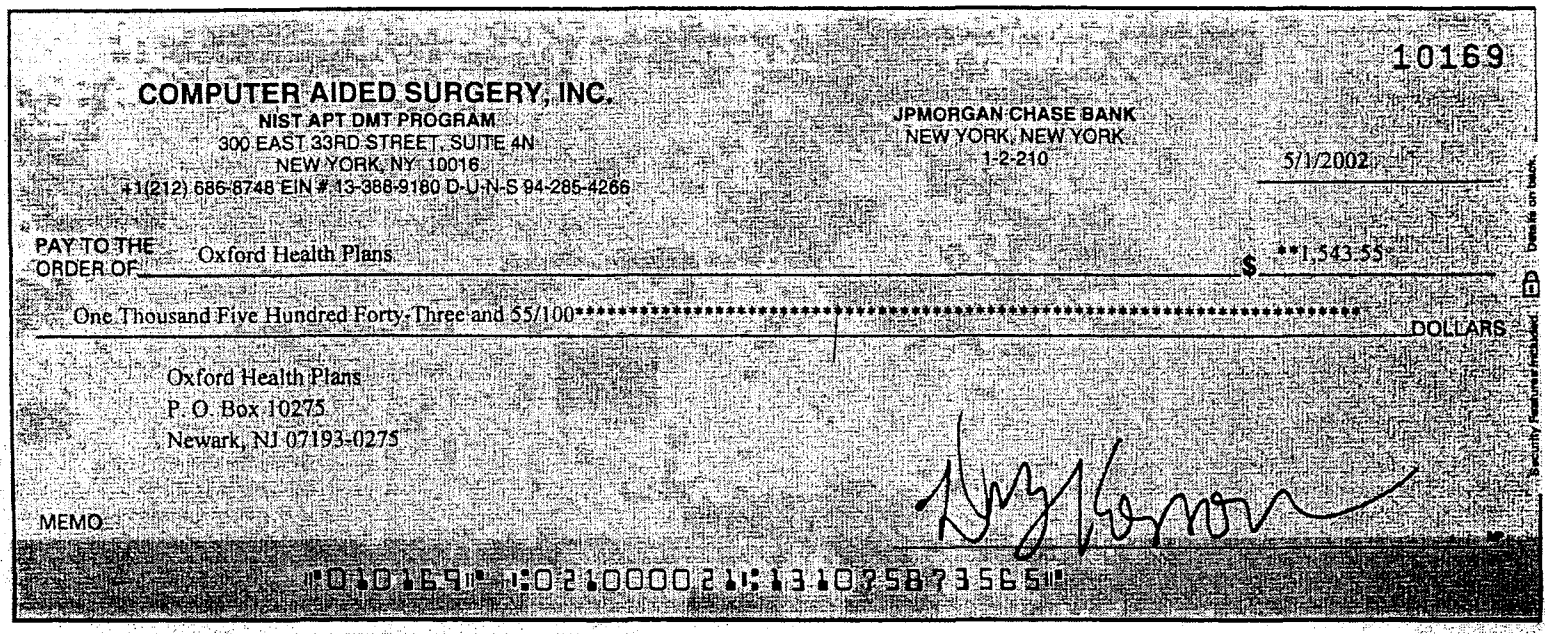
Total Balance Forward	**$ 2,150.85**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 3,188.32**

**********AUTO**5-DIGIT 10016
N 015 2154
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00102154010Z

NOTE

This statement reflects payments received by Oxford on or before 03/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.



10169

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,543.55

One Thousand Five Hundred Forty-Three and 55/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010169⑈ ⑆021000021⑆ 131025835651⑈

Detach on black. Security Feature Included

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 10169

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

NIST ATP DMT Program 1,543.55

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 10169

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

PAYMENT RECORD

NIST ATP DMT Program 1,543.55

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20941336	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,543.55	

Due Date of Payment: **May 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462205012002000000154355351620000209413369

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	05/01/2002 - 05/31/2002	20941336	May 01, 2002

Previous Balance	$ 3,188.32	**Adjustments to Prior Bills**	**$ 253.04**
Payments Received	3,188.32	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

PAID

CK. NO._____

DATE_____

PASSED

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 253.04**
+ Current Premium	**$ 1,290.51**
Total Amount Due	**$ 1,543.55**

00101855010Z

**********AUTO**5-DIGIT 10016
N 010 1855
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 04/08/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

4706

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21083015	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: **June 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

SCANNED

00000000000003012462206012002000000129051269730000210830154

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	06/01/2002 - 06/30/2002	21083015	June 01, 2002

Previous Balance	$ 1,543.55	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,543.55	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

PAID
CK. NO.
DATE

Total Balance Forward	$ 0.00
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,290.51
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 038 7019
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00107019010 2

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 05/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4707

10197

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/22/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010197⑈ ⑆021000021⑆ 310758735651

Security Features Included. Details on back.

06097103-01

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/22/2002 10197

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/06/2002	Bill	21083015	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/22/2002 10197

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/06/2002	Bill	21083015	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

POSTED 06/17/02

Group Number	Invoice Number	Billing Group
CA2462	21269508	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: **July 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

Filed
NAW

00000000000003012462207012002000000129051269730000212695083

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	07/01/2002 - 07/31/2002	21269508	July 01, 2002

Previous Balance	$ 1,290.51	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,290.51	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,290.51**
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 027 5515
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

001055150102

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 06/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4709

10274

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

7/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

MP

⑈010274⑈ ⑆021000021⑆ 1310758735651⑈

Detach on back. Security Features Included

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
				Check Amount		1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
				Check Amount		1,290.51

NIST ATP DMT Program 1,290.51

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

4710

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21609337	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,872.51	

Due Date of Payment: **September 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462209012002000000187251269730000216093570

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

POSTED 08/19/02 D

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	09/01/2002 - 09/30/2002	21609337	September 01, 2002

Previous Balance	$ 3,061.80
Payments Received	1,290.51
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	$ 1,771.29

Adjustments to Prior Bills	**$-1,113.38**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

PAID
CK. NO.
DATE

Total Balance Forward	$ 1,771.29
Adjustments to Prior Bills	$-1,113.38
+ Current Premium	$ 1,214.60
Total Amount Due	**$ 1,872.51**

**********AUTO**5-DIGIT 10016
N 021 4865
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 08/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

2216093570 0000000000

Thank you for choosing Oxford.

10420

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
(212) 686-6748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/6/2002

PAY TO THE ORDER OF Oxford Health Plans $ **101.22

One Hundred One and 22/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 09/01/02 - 09/30/02

⑈010420⑈ ⑆021000021⑆ 13107568?3565⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
NIST APT DMT PROGRAM

9/6/2002 10420

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/26/2002	Bill	216099337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
NIST APT DMT PROGRAM

9/6/2002 10420

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/26/2002	Bill	216099337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21431559	BG03

Pay This Amount	Indicate Amount Remitted:
$ 3,061.80	

Due Date of Payment: **August 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462208012002000000306180269730000214315596

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

PAID
CK. NO. 10378
DATE 08/02/02

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	08/01/2002 - 08/31/2002	21431559	August 01, 2002

Previous Balance	$ 1,290.51	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	2 Parent/Children	961.56
(See Memo Details on last page of this invoice.)		4 Total Healthcare Contracts	1,771.29
Total Balance Forward	**$ 1,290.51**	**Current Premium**	**$ 1,771.29**

POSTED
07/15/02

Total Balance Forward	$ 1,290.51
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,771.29
Total Amount Due	**$ 3,061.80**

Filed
NAW

**********AUTO**5-DIGIT 10016
N 009 1814
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 07/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4713

10378

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

8/2/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,771.29

One Thousand Seven Hundred Seventy-One and 29/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 08/01/02 - 08/31/02

⑈010378⑈ ⑆021000021⑆ 310758735 65⑈

Detach at Left. Security Feature Inside.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002

10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
				Check Amount		1,771.29

NIST ATP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002

10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
				Check Amount		1,771.29

NIST ATP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	19742186	BG03

Pay This Amount	Indicate Amount Remitted:
$ 883.58	

Due Date of Payment: **October 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

0000000000000301246221001200100000008835835162000019742186 2

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2001 - 10/31/2001	19742186	October 01, 2001

Previous Balance	$ 883.58	**Adjustments to Prior Bills**	$ 0.00
Payments Received	441.79	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	441.79
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	441.79
Credit Memos	0.00	**Current Premium**	$ 441.79
(See Memo Details on last page of this invoice.)			
Total Balance Forward	$ 441.79		

PAID
CK. NO.
DATE

Total Balance Forward	$ 441.79
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 441.79
Total Amount Due	$ 883.58

**********AUTO**5-DIGIT 10016 N 022 3570
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00103570010 2

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2001. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4715

2970

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

10/26/2001

PAY TO THE ORDER OF Oxford Health Plans $ **441.79

Four Hundred Forty-One and 79/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈002970⑈ ⑆021000021⑆ 131068299665⑈

Security features included. Details on back.

COMPUTER AIDED SURGERY, INC.
Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

COMPUTER AIDED SURGERY, INC.
Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

DELUXE BUSINESS FORMS 1-800-328-7205

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 10/01/2002 to 10/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058864765	Wynter, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,214.60	.....		$ 0.00	$ 1,214.60

00103690202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21815083	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,315.82	

Due Date of Payment: **October 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462210012002000000131582269730000218150835

DETACH HERE DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

PAID
CK. NO.
DATE

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2002 - 10/31/2002	21815083	October 01, 2002

Previous Balance	$ 1,872.51
Payments Received	1,771.29
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 101.22**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

Total Balance Forward	**$ 101.22**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,214.60**
Total Amount Due	**$ 1,315.82**

**********AUTO**5-DIGIT 10016
N 018 3969
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

00103690102

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP."

MS-98-1083

Thank you for choosing Oxford.

4718

10514

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10/11/2002

PAY TO THE ORDER OF Oxford Health Plans **1,214.60

One Thousand Two Hundred Fourteen and 60/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 10/01/02 - 10/31/02

⑈010514⑈ ⑆021000021⑆ 131075873565⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 — 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 — 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

PLEASE DO NOT STAPLE IN THIS AREA

Oxford Health Plans
P.O. Box 7082
Bridgeport, CT 06601-7082

APPROVED OMB-0938-0008

PICA ☐☐☐

HEALTH INSURANCE CLAIM FORM

PICA ☐☐☐

1. MEDICARE ☐ (Medicare #) MEDICAID ☐ (Medicaid #) CHAMPUS ☐ (Sponsor's SSN) CHAMPVA ☐ (VA File #) GROUP HEALTH PLAN ☐ (SSN or ID) FECA BLACK LUNG ☐ (SSN) OTHER ☐ (ID)	1a. INSURED'S I.D. NUMBER (FOR PROGRAM IN ITEM 1)	
2. PATIENT'S NAME (Last Name, First Name, Middle Initial)	3. PATIENT'S BIRTHDATE MM DD YY SEX M☐ F☐	4. INSURED'S NAME (Last Name, First Name, Middle Initial)
5. PATIENT'S ADDRESS (No., Street)	6. PATIENT'S RELATIONSHIP TO INSURED Self☐ Spouse☐ Child☐ Other☐	7. INSURED'S ADDRES (No., Street)
CITY / STATE	8. PATIENT STATUS Single☐ Married☐ Other☐ Employed☐ Full-Time Student☐ Part-Time Student☐	CITY / STATE
ZIP CODE / TELEPHONE (Include Area Code) ( )		ZIP CODE / TELEPHONE (Include Area Code) ( )
9. OTHER INSURED'S NAME (Last Name, First Name, Middle Initial)	10. IS PATIENT'S CONDITION RELATED TO:	11. INSURED'S POLICY GROUP OR FECA NUMBER
a. OTHER INSURED'S POLICY OR GROUP NUMBER	a. EMPLOYMENT? (CURRENT OR PREVIOUS) ☐ YES ☐ NO	a. INSURED'S DATE OF BIRTH MM DD YY SEX M☐ F☐
b. OTHER INSURED'S DATE OF BIRTH MM DD YY SEX M☐ F☐	b. AUTO ACCIDENT? ☐ YES ☐ NO PLACE (State) ____	b. EMPLOYER'S NAME OR SCHOOL NAME
c. EMPLOYER'S NAME OR SCHOOL NAME	c. OTHER ACCIDENT? ☐ YES ☐ NO	C. INSURANCE PLAN NAME OR PROGRAM NAME
d. INSURANCE PLAN NAME OR PROGRAM NAME	10d. RESERVED FOR LOCAL USE	d. IS THERE ANOTHER HEALTH BENEFIT PLAN? ☐ YES ☐ NO *if yes*, return to and complete item 9a–d.

READ BACK OF FORM BEFORE COMPLETING & SIGNING THIS FORM.

12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE. I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below.

SIGNED _____ DATE _____

13. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE. I authorize payment of medical benefits to the undersigned physician or supplier for services described below.

SIGNED _____

14. DATE OF CURRENT: MM DD YY ILLNESS (First symptom) OR INJURY (Accident) OR PREGNANCY (LMP)	15. IF PATIENT HAS HAD SAME OR SIMILAR ILLNESS GIVE FIRST DATE MM DD YY	16. DATES PATIENT UNABLE TO WORK IN CURRENT OCCUPATION MM DD YY FROM MM DD YY TO
17. NAME OF REFERRING PHYSICIAN OR OTHER SOURCE	17A. I.D. NUMBER OF REFERRING PHYSICIAN	18. HOSPITALIZATION DATES RELATED TO CURRENT SERVICES MM DD YY FROM MM DD YY TO
19. RESERVED FOR LOCAL USE		20. OUTSIDE LAB? ☐ YES ☐ NO $ CHARGES
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY (RELATE ITEMS 1,2,3 OR 4 TO ITEM 24E BY LINE) 1 ____ 3 ____ 2 ____ 4 ____		22. MEDICAID RESUBMISSION CODE / ORIGINAL REF. NO. 23. PRIOR AUTHORIZATION NUMBER

24. A DATE(S) OF SERVICE From MM DD YY To MM DD YY	B Place of Service	C Type of Service	D PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS MODIFIER	E DIAGNOSIS CODE	F $ CHARGES	G DAYS OR UNITS	H EPSDT Family Plan	I EMG	J COB	K RESERVED FOR LOCAL USE

25. FEDERAL TAX I.D. NUMBER SSN ☐ EIN ☐	26. PATIENT'S ACCOUNT NO.	27. ACCEPT ASSIGNMENT? (For govt. claims, see back) ☐ YES ☐ NO	28. TOTAL CHARGE $	29. AMOUNT PAID $	30. BALANCE DUE $
31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.) SIGNED DATE	32. NAME AND ADDRESS OF FACILITY WHERE SERVICES WERE RENDERED (if other than home or office)		33. PHYSICIAN'S, SUPPLIER'S BILLING NAME, ADDRESS, ZIP CODE & PHONE # PIN# GRP#		

(APPROVED BY AMA COUNCIL ON MEDICAL SERVICE 8/88) *PLEASE PRINT OR TYPE*

FORM HCFA-1500 (12-92)
FORM OWCP-1500
FORM RRB-1500

4720

BECAUSE THIS FORM IS USED BY VARIOUS GOVERNMENT AND PRIVATE HEALTH PROGRAMS, SEE SEPARATE INSTRUCTIONS ISSUED BY APPLICABLE PROGRAMS.

NOTICE: Any person who knowingly files a statement of claim containing any misrepresentations or any false, incomplete or misleading information may be guilty of a criminal act punishable under law and may be subject to civil penalties.

REFERS TO GOVERNMENT PROGRAMS ONLY

MEDICARE AND CHAMPUS PYMENTS: A patient's signature requests that payment be made and authorizes release of any information necessary to process the claim and certifies that the information provided in Blocks 1 through 12 is *true, accurate and complete.* In the case of a Medicare claim, the patient's signature authorizes any entity to release to Medicare medical and nonmedical information, including employment status, and whether the person has employer group health insurance, liability, no-fault, worker's compensation or other insurance which is responsible to pay for the services for which the Medicare claim is made. See 42 CFR 411.24 (a). If item 9 is completed, the patient's signature authorizes release of the information to the health plan or agency shown. In Medicare assigned or CHAMPUS participation cases, the physician agrees to accept the charge determination of the Medicare carrier or CHAMPUS fiscal intermediary as the full charge, and the patient is responsible only for the deductible, coinsurance and noncovered services. Coinsurance and the deductible are based upon the charge determination of the Medicare carrier or CHAMPUS fiscal intermediary if this is less than the charge submitted. CHAMPUS is not a health insurance program but makes payment for health benefits provided through certain affiliations with the Uniformed Services. Information on the patient's sponsor should be provided in those items captioned in "Insured", i.e., items 1a, 4, 6, 7, 9 and 11.

BLACK LUNG AND FECA CLAIM

The provider agrees to accept the amount paid by the Government as payment in full. See Black Lung and FECA instructions regarding required procedure and diagnosis coding systems.

SIGNATURE OF PHYSICIAN OR SUPPLIER (MEDICARE, CHAMPUS, FECA AND BLACK LUNG)

I certify that the services shown on this form were medically indicated and necessary for the health of the patient and were personally furnished by me or were furnished incident to my professional service by my employee under my immediate personal supervision, except as otherwise expressly permitted by Medicare or CHAMPUS regulations.

For services to be considered as "incident" to a physician's professional service, 1) they must be rendered under the physician's immediate personal supervision for his/her employee, 2) they must be an integral, although incidental part of a covered physician's service, 3) they must be of kinds commonly furnished in physician's offices, and 4) the services of nonphysicians must be included on the physician's bills.

For CHAMPUS claims, I further certify that I (or any employee) who rendered services am not an active duty member of the Uniformed Services or a civilian employee of the United States Government or a contract employee of the United States Government, either civilian or military (refer to 5 USC 5536). For Black-Lung claims, I further certify that the services performed were for a Black Lung-related disorder.

No Part B Medicare benefits may be paid unless this form is received as required by existing law and regulations (42 CFR 424.32).

NOTICE: Any one who misrepresents or falsifies essential information to receive payment for Federal funds requested by this form may upon conviction be subject to fine and imprisonment under applicable Federal laws.

NOTICE TO PATIENT ABOUT THE COLLECTION AND USE OF MEDICARE, CHAMPUS, FECA, AND BLACK LUNG INFORMATION

(PRIVACY ACT STATEMENT)

We are authorized by HCFA, CHAMPUS and OWCP to ask you for information needed in the administration of the Medicare, CHAMPUS, FECA and Black Lung programs. Authority to collect information is in section 205 (a) 1862, 1872 and 1874 of the Social Security Act as amended, 42 CFR 411.24 (a) and 424.5 (a) (6), and 44 USC 3101;41 CFR 101 et seq and 10 USC 1079 and 1086; 5 USC 8101 et seq; and 30 USC 901 et seq; 38 USC 613; E.O. 9397.

The information we obtain to complete claims under these programs is used to identify you and to determine your eligibility. It is also used to decide if the services and supplies you received are covered by these programs and to insure that proper payment is made.

The information may also be given to other providers of services, carriers, intermediaries, medical review boards, health plans, and other organizations or Federal agencies, for the effective administration of Federal provisions that require other third parties payers to pay primary to Federal program, and as otherwise necessary to administer these programs. For example, it may be necessary to disclose information about the benefits you have used to a hospital or doctor. Additional disclosures are made through routine uses for information contained in systems of records.

FOR MEDICARE CLAIMS: See the notice modifying system No. 09-70-0501, titled 'Carrier Medicare Claims Record,' published in the Federal Register, Vol. 55 No. 177, page 37549, Wed. Sept. 12, 1990, or as updated and republished.

FOR OWCP CLAIMS: Department of Labor, Privacy Act of 1974, "Republication of Notice of Systems of Records," Federal Register Vol. 55 No. 40., Wed. Feb. 28, 1990. See ESA-5, ESA-6, ESA-12, ESA-13, ESA-30, or as updated and republished.

FOR CHAMPUS CLAIMS: PRINCIPAL PURPOSE(S): To evaluate eligibility for medical care provided by civilian sources and to issue payment upon establishment of eligibility and determination that the services/supplies received are authorized by law.

ROUTINE USE(S): Information from claims and related documents may be given to the Dept. of Veterans Affairs, the Dept. of Health and Human Services and/or the Dept. of Transportation consistent with their statutory administrative responsibility under CHAMPUS/CHAMPVA; to the Dept. of Justice for representation of the Secretary of Defense in civil actions; to the Internal Revenue service, private collection agencies, and consumer reporting agencies in connection with recoupment claims; and to Congressional Offices in response to inquiries made at the request of the person to whom a record pertains. Appropriate disclosures may be made to other federal, state, local, foreign government agencies, private business entities, and individual providers of care, on matters relating to entitlement, claims adjudication, fraud, program abuse, utilization review, quality assurance, peer review, program integrity, third-party liability, coordination of benefits, and civil and criminal litigation related to the operation of CHAMPUS.

DISCLOSURES: Voluntary; however, failure to provide information will result in delay in payment or may result in denial of claim. With the onc exception discussed below there are no penalties under these programs for refusing to supply information. However, failure to furnish information regarding the medical services rendered or the amount charged would prevent payment of claims under these programs. Failure to furnish any other information, such as name or claim number, would delay payment of the claim. Failure to provide medical information under FECA could be deemed an obstruction.

It is mandatory that you tell us if you know that another party is responsible for paying for your treatment. Section 1128 B of the Social Security Act and 31 USC 3801-3812 provide penalties for withholding this information.

You should be aware the P.L. 100-503, the "Computer Matching and Privacy Protection Act of 1988", permits the government to verify information by way of computer matches.

MEDICAID PAYMENTS (PROVIDER CERTIFICATION)

I hereby agree to keep such records as are necessary to disclose fully the extent of services provided to individuals under the State's Title XIX plan and to furnish information regarding any payments claimed for providing such services as the State Agency or Dept. of Health and Human Services may request.

I further agree to accept, as payment in full, the amount paid by the Medicaid program for those claims submitted for payment under that program, with the exception of authorized deductible, coinsurance, co-payment or similar cost-sharing charge.

SIGNATURE OF PHYSICIAN (OR SUPPLIER): I certify that the services listed above were medically indicated and necessary to the health of this patient and were personally furnished by me or my employee under my personal direction.

NOTICE: This is to certify that the foregoing information is true, accurate and complete. I understand that payment and satisfaction of the claim will be from Federal and State funds, and that any false claims, statements, or documents, or concealment of a material fact, may be prosecuted under applicable Federal or State laws.

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing date sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to HCFA, Office of Financial Management, P. O. Box 26684, Baltimore, MD 21207; and to the Office of Management and Budget, Paperwork Reduction Project (OMB-0938-0008), Washington, D.C. 20503.

SIGNATURE OF PHYSICIAN OR SUPPLIER (WORKER'S COMPENSATION)

Any person who, knowingly and with intent to injure, defraud, or deceive any employer or employee, insurance company or self-insured program, files a statement of claim containing any false or misleading information, is guilty of a felony of the third degree.

Under penalty of perjury, I declare that I have read the foregoing, that the facts alleged are true to the best of my knowledge and belief, and that the treatment and services rendered were reasonable and necessary with respect to the bodily injury sustained.

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	19742186	BG03

Pay This Amount	Indicate Amount Remitted:
$ 883.58	

Due Date of Payment: **October 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462210012001000000088358351620000197421862

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2001 - 10/31/2001	19742186	October 01, 2001

Previous Balance	$ 883.58
Payments Received	441.79
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 441.79**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Parent/Children	441.79
1 Total Healthcare Contracts	441.79
Current Premium	**$ 441.79**

PAID
CK. NO.
DATE

Total Balance Forward	**$ 441.79**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 441.79**
Total Amount Due	**$ 883.58**

**********AUTO**5-DIGIT 10016 N 022 3578
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00103570010Z

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2001. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4722

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

DETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 10/01/2001 to 10/31/2001

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	441.79				441.79
Total							**$ 441.79**			**$ 0.00**	**$ 441.79**

00103570020 2

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

2970

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

10/26/2001

PAY TO THE ORDER OF Oxford Health Plans $ **441.79

Four Hundred Forty-One and 79/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 30 DAYS

Security features included. Details on back.

MEMO

⑈002970⑈ ⑆021000021⑆ 131068299665⑈

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

DELUXE BUSINESS FORMS 1-800-328-7205

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20771856	BG03

Pay This Amount	Indicate Amount Remitted:
$ 3,188.32	

Due Date of Payment: **April 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462204012002000000318832351620000207718566

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	04/01/2002 - 04/30/2002	20771856	April 01, 2002

Previous Balance	$ 2,150.85	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Couple	556.69
(See Memo Details on last page of this invoice.)		1 Parent/Children	480.78
Credit Memos	0.00	2 Total Healthcare Contracts	1,037.47
(See Memo Details on last page of this invoice.)		**Current Premium**	**$ 1,037.47**
Total Balance Forward	**$ 2,150.85**		

Total Balance Forward	**$ 2,150.85**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 3,188.32**

**********AUTO**5-DIGIT 10016
N 015 2154
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00102154010Z

NOTE

This statement reflects payments received by Oxford on or before 03/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 04/01/2002 to 04/30/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.6
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.7
Total							$ 1,037.47	.....		$ 0.00	$ 1,037.47

00102154020 2

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20450677	BG03

Pay This Amount	Indicate Amount Remitted:
$ 961.56	

Due Date of Payment: **February 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

PAID

CK. NO.

DATE

0000000000000301246220201200200000009615635162000020450677G

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	02/01/2002 - 02/28/2002	20450677	February 01, 2002

Previous Balance	$ 1,442.34
Payments Received	961.56
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 480.78**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Parent/Children	480.78
1 Total Healthcare Contracts	480.78
Current Premium	**$ 480.78**

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

**********AUTO**5-DIGIT 10016
N 011 2071
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 01/07/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

00102071010200

MS-98-1083

Thank you for choosing Oxford.

4728

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 02/01/2002 to 02/28/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 480.78**			**$ 0.00**	**$ 480.78**

PAID
CK. NO.
DATE

001020710202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10045

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

1/21/2002

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

Details on back. Security Features Included.

⑈010045⑈ ⑆021000021⑆ 131075873565⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECEIVED

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302469	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,442.34	

Due Date of Payment: **January 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462201012002000000144234351620000203024693

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	01/01/2002 - 01/31/2002	20302469	January 01, 2002

Previous Balance	$ 961.56
Payments Received	0.00
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 961.56**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Parent/Children	480.78
1 Total Healthcare Contracts	480.78
Current Premium	**$ 480.78**

POSTED PAID CK NO. DATE

Total Balance Forward	**$ 961.56**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 1,442.34**

NOTE

Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

MS-98-1083

Thank you for choosing Oxford.

4731

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

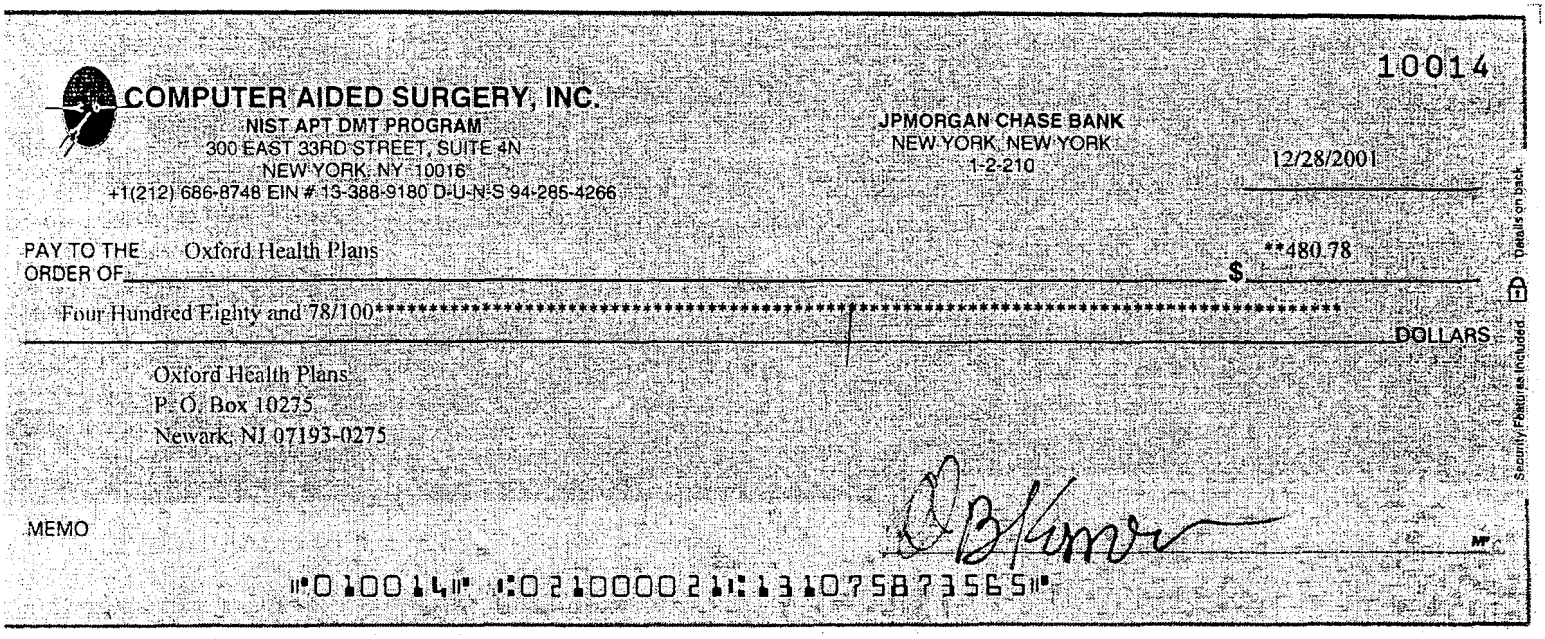
03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 01/01/2002 to 01/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 480.78**			**$ 0.00**	**$ 480.78**

PAID
CK. NO.
DATE

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.



10014

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/28/2001

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

Details on back. Security Features Included

⑈010014⑈ ⑆021000021⑆ 131075B73565⑈

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	**20302450**	**BG03**
Pay This Amount **$ 961.56**	Indicate Amount Remitted:	
Due Date of Payment: **December 01, 2001**		

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462212012001000000096156351620000203024507

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	**BG03**	**12/01/2001 - 12/31/2001**	**20302450**	**December 01, 2001**

Previous Balance	$ 480.78	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 480.78**		

POSTED

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE

PAID
CK. NO.
DATE

MS-98-1083

Thank you for choosing Oxford.

4734

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

DETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 12/01/2001 to 12/31/2001

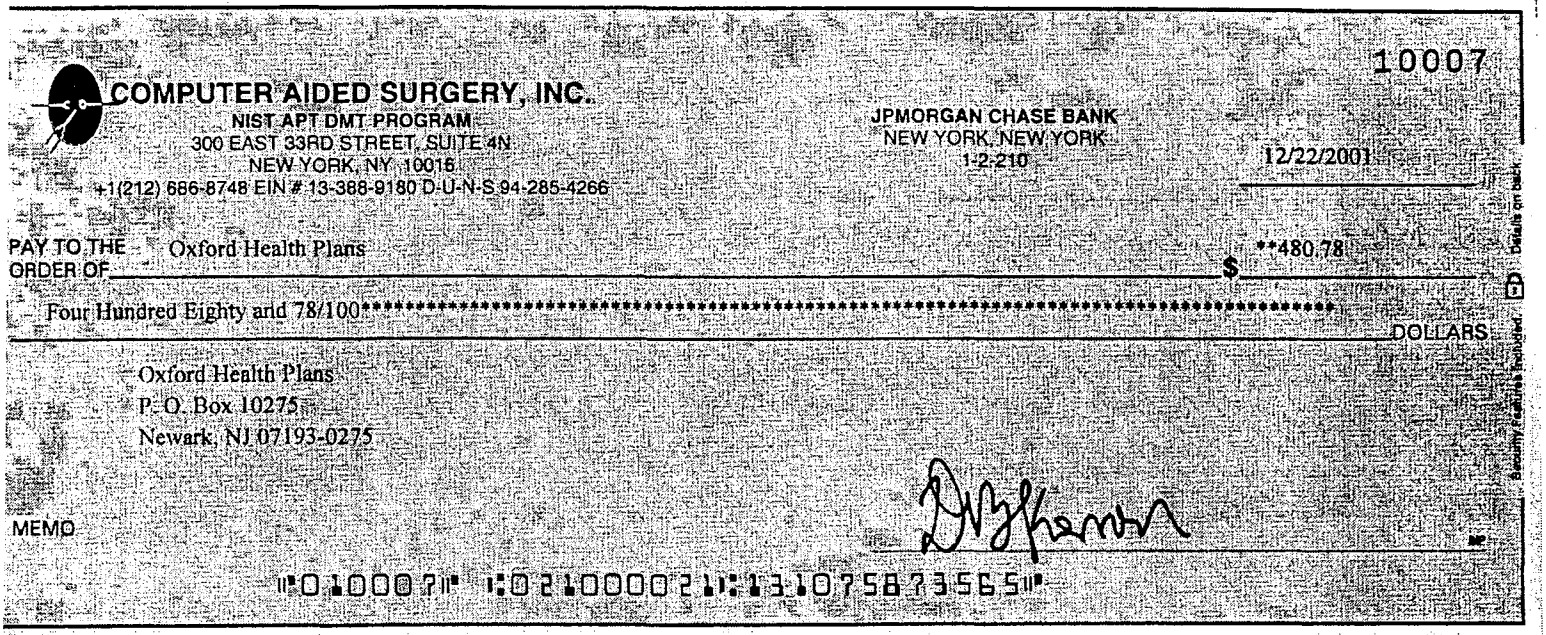
CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 480.78	.....		$ 0.00	$ 480.78

PAID
CK. NO.
DATE

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

4736

Invoice Details may be continued on the other side.



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

10007

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans

$ **480.78

Four Hundred Eighty and 78/100**********

DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010007⑈ ⑆021000021⑆ 310758 3565⑈

Detach and retain this statement for your records.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

12/22/2001 10007

Oxford Health Plans

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

12/22/2001 10007

Oxford Health Plans

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302414	BG03

Pay This Amount	Indicate Amount Remitted:
$ 480.78	

Due Date of Payment: **November 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462211012001000000048078351620000203024140

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	11/01/2001 - 11/30/2001	20302414	November 01, 2001

Previous Balance	$ 883.58	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	883.58	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 0.00**		

POSTED
SCANNED

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 480.78**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE

PAID
CK. NO.
DATE

MS-98-1093

Thank you for choosing Oxford.

4738

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

ETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call***®
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

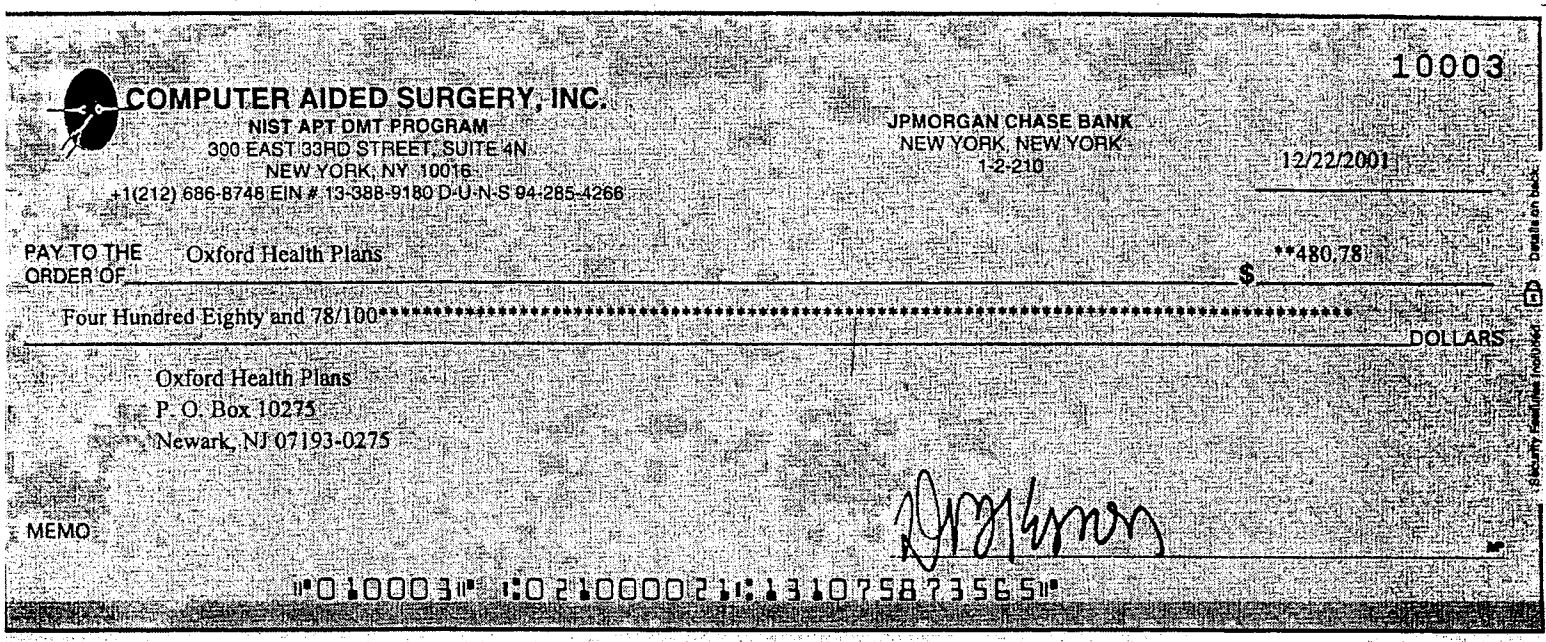
03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 11/01/2001 to 11/30/2001

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 480.78**			**$ 0.00**	**$ 480.78**

PAID
CK. NO.
DATE

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.



10003

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans

$ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010003⑈ ⑆021000021⑆ 131075873565⑈

Detach on back. Security Features Included

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 10003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 10003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

POSTED 06/17/02

Group Number	Invoice Number	Billing Group
CA2462	21269508	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: **July 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

Filed
NAW

00000000000003012462207012002000000129051269730000212695083

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	07/01/2002 - 07/31/2002	21269508	July 01, 2002

Previous Balance	$ 1,290.51	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,290.51	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,290.51**
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 027 5515
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00105515010Z

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 06/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4742

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 07/01/2002 to 07/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 1,290.51**	.....		**$ 0.00**	**$ 1,290.51**

00105515020 2

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10274

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

7/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010274⑈ ⑆021000021⑆ 131075873565⑈

Details on back. Security Features Included

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
				Check Amount		1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
				Check Amount		1,290.51

NIST ATP DMT Program 1,290.51

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

4744

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21083015	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: **June 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

SCANNED

00000000000003012462206012002000000129051269730000210830154

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	06/01/2002 - 06/30/2002	21083015	June 01, 2002

Previous Balance	$ 1,543.55	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,543.55	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

PAID
CK. NO.
DATE

Total Balance Forward	$ 0.00
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,290.51
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 038 7019
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00107019010Z

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 05/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4745

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20941336	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,543.55	

Due Date of Payment: **May 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462205012002000000154355351620000209413369

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	05/01/2002 - 05/31/2002	20941336	May 01, 2002

Previous Balance	$ 3,188.32	**Adjustments to Prior Bills**	**$ 253.04**
Payments Received	3,188.32	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

PAID

CK. NO._____

DATE_____

PASSED

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 253.04**
+ Current Premium	**$ 1,290.51**
Total Amount Due	**$ 1,543.55**

00101855010Z

**********AUTO**5-DIGIT 10016
N 010 1855
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 04/08/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

4746

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

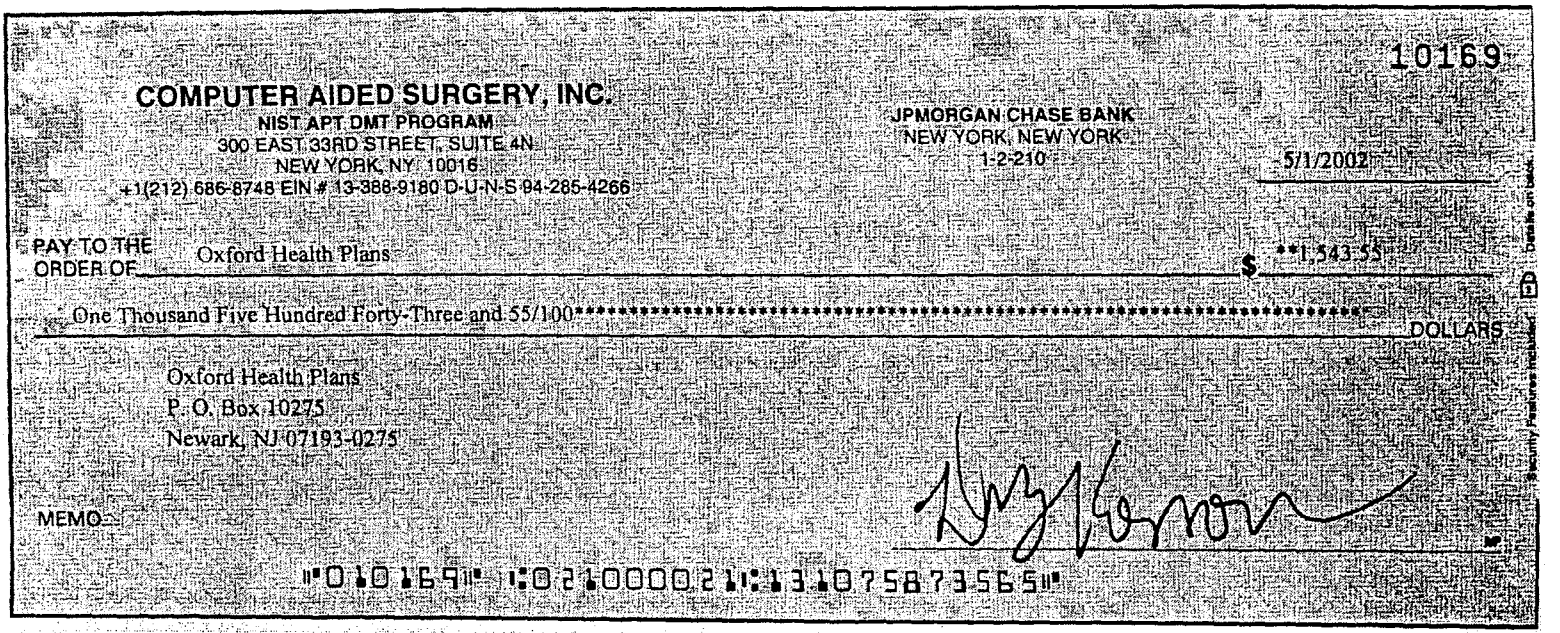
ALL ELIGIBLE EES
Coverage Period: 05/01/2002 to 05/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04	04/01/2002-04/30/2002	SUBA	253.04	506.08
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,290.51	.....		$ 253.04	$ 1,543.55

PAID
CK. NO.
DATE

00101855020 2

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.



10169

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,543.55

One Thousand Five Hundred Forty-Three and 55/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

"010169" "021000021" 1310758735651"

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 10169

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

NIST ATP DMT Program 1,543.55

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 10169

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

NIST ATP DMT Program 1,543.55

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

PAID

CK. NO._____
DATE_____

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

SCANNED

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20590751	BG03

Pay This Amount	Indicate Amount Remitted:
$ 2,150.85	

Due Date of Payment: **March 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

00000000000003012462203012002000000215085351620000205907511

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	03/01/2002 - 03/31/2002	20590751	March 01, 2002

Previous Balance	$ 961.56
Payments Received	961.56
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 0.00**

Adjustments to Prior Bills	**$ 1,113.38**
Totals by Contract Type - Current Premium	
1 Couple	556.69
1 Parent/Children	480.78
2 Total Healthcare Contracts	1,037.47
Current Premium	**$ 1,037.47**

PAID

CK. NO._____
DATE_____

PAID

CK. NO._____
DATE_____

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 1,113.38**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 2,150.85**

**********AUTO**5-DIGIT 10016
N 030 6714
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00106714010Z

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 02/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 03/01/2002 to 03/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69	01/01/2002-01/31/2002	SUBA	556.69	
								02/01/2002-02/28/2002	SUBA	556.69	1670.07
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,037.47	.....		$ 1,113.38	$ 2,150.85

00106714020202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10076

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Oxford Health Plans

$ **1,037.47

One Thousand Thirty-Seven and 47/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Group CA2462

⑈010076⑈ ⑆021000021⑆ 131075873565⑈

Security Features Included. Details on Back.

COMPUTER AIDED SURGERY, INC.
~~NIST APT DMT PROGRAM~~
~~Oxford Health Plans~~

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

COMPUTER AIDED SURGERY, INC.
~~NIST APT DMT PROGRAM~~
~~Oxford Health Plans~~

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21815083	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,315.82	

Due Date of Payment: **October 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462210012002000000131582269730000218150835

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

PAID

CK. NO.

DATE

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2002 - 10/31/2002	21815083	October 01, 2002

Previous Balance	$ 1,872.51	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,771.29	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		2 Parent/Children	961.56
Credit Memos	0.00	3 Total Healthcare Contracts	1,214.60
(See Memo Details on last page of this invoice.)		**Current Premium**	**$ 1,214.60**
Total Balance Forward	**$ 101.22**		

Total Balance Forward	**$ 101.22**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,214.60**
Total Amount Due	**$ 1,315.82**

**********AUTO**5-DIGIT 10016
N 018 3969
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

00103969010 2

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP."

MS-98-1083

Thank you for choosing Oxford.

4752

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

DETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 10/01/2002 to 10/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058864765	Wynter, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,214.60	.....		$ 0.00	$ 1,214.60

00103690202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10514

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10/11/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,214.60

One Thousand Two Hundred Fourteen and 60/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 10/01/02 - 10/31/02

⑈010514⑈ ⑆021000021⑆ 310758735 65⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 — 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 — 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

PAYMENT RECORD

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21609337	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,872.51	

Due Date of Payment: **September 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462209012002000000187251269730000216093370

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

POSTED 08/19/02

SCAN

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	09/01/2002 - 09/30/2002	21609337	September 01, 2002

Previous Balance	$ 3,061.80
Payments Received	1,290.51
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 1,771.29**

Adjustments to Prior Bills	**$-1,113.38**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

PAID
CK. NO.
DATE

Total Balance Forward	$ 1,771.29
Adjustments to Prior Bills	$-1,113.38
+ Current Premium	$ 1,214.60
Total Amount Due	**$ 1,872.51**

**********AUTO**5-DIGIT 10016
N 021 4865
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 08/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 09/01/2002 to 09/30/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham						07/01/2002-07/31/2002	SUBT	-556.69	
								08/01/2002-08/31/2002	SUBT	-556.69	-1113.38
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058884765	Wynter, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,214.60	.....		$-1,113.38	$ 101.22

00:04660232

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10420

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/6/2002

PAY TO THE ORDER OF Oxford Health Plans $ **101.22

One Hundred One and 22/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 09/01/02 - 09/30/02

⑈010420⑈ ⑆021000021⑆310758735655⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

9/6/2002 10420

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/30/2002	Bill	21609337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

9/6/2002 10420

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/30/2002	Bill	21609337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21431559	BG03

Pay This Amount	Indicate Amount Remitted:
$ 3,061.80	

Due Date of Payment: **August 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462208012002000000306180269730000214315596

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

PAID
CK. NO. 10378
DATE 08/02/02

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	08/01/2002 - 08/31/2002	21431559	August 01, 2002

Previous Balance	$ 1,290.51	Adjustments to Prior Bills	$ 0.00
Payments Received	0.00	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	2 Parent/Children	961.56
(See Memo Details on last page of this invoice.)		4 Total Healthcare Contracts	1,771.29
Total Balance Forward	$ 1,290.51	Current Premium	$ 1,771.29

POSTED
07/15/02

Total Balance Forward	$ 1,290.51
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,771.29
Total Amount Due	$ 3,061.80

Filed
NAW

**********AUTO**5-DIGIT 10016
N 009 1814
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

03101814102

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 07/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

4759

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 08/01/2002 to 08/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058864765	Wynter, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,771.29	.....		$ 0.00	$ 1,771.29

1001018140202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10378

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

8/2/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,771.29

One Thousand Seven Hundred Seventy-One and 29/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 08/01/02 - 08/31/02

⑈010378⑈ ⑆021000021⑆ 131075873565⑈

OMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002 10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
					Check Amount	1,771.29

NIST ATP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002 10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
					Check Amount	1,771.29

NIST ATP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

invoice

006092

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

DATE	SHIP VIA	F.O.B.	TERMS
01/24/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/24/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NB-S/V	IBM THINKPAD 12P1992	1860.00	1860.00

All systems carry 1 year limited warranty on parts, 3 years on labor and 3 months on CPU's. DOA claims must be made within 7 days. There is a 25% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted. All returns must have prior authorization. 3% resto for late payments. Warranty will be void, when GCS sticker(s) is removed fro' merchandise.

PAID
CK. NO.
DATE

SCANNED

POSTED

Charles DeSalle

Filed
NAW

NonTaxable Subtotal	1860.00
Taxable Subtotal	0.00
Tax	0.00
Total	1860.00

4762

10074

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF General Computer and Service $ **3,832.00

Three Thousand Eight Hundred Thirty-Two and 00/100********** DOLLARS

Secure features included. Details on back.

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

⑈010074⑈ ⑆021000021⑆ 131075873565⑈

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
General Computer and Service

2/28/2002 10074

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/24/2002	Bill	606092	1,680.00	1,680.00		1,680.00
02/21/2002	Bill	606320	2,152.00	2,152.00		2,152.00
					Check Amount	3,832.00

NIST ATP DMT Program 3,832.00

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
General Computer and Service

2/28/2002 10074

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/24/2002	Bill	606092	1,680.00	1,680.00		1,680.00
02/21/2002	Bill	606320	2,152.00	2,152.00		2,152.00
					Check Amount	3,832.00

NIST ATP DMT Program 3,832.00

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

505233

CUSTOMER NO. CA8748

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
46	46		TB-3T/DD3	DD3-2 TAPE3	9.50	437.00
2	2		HD-3T336704LW	SEAGATE CHEETAH 36GB 15K/RPM	549.00	1098.00
1	1		HD-3T318404LW	SEAGATE 18GB 3CSI U160/10K HDD	225.00	225.00
1	1		3C-29160N	ADAPTEC ULTRA160 PCI64 3CSI	245.00	245.00
1	1		HD-3T336752	SEAGATE 36GB FIBER CHANNEL Return	545.00	545.00
2	2		MI-MR/3CSI	MOBILE RACK UW 3CSI/80PIN	90.00	180.00
1	1		MI-KB/A	LINK3Y3 4 PORT KVM 3WITCH	79.00	79.00
1	1		MI-KB/A	LINK3Y3 2 PORT KVM 3WITCH	49.00	49.00
2	2		3C-A/2930	ADAPTEC 2906 3CSI CONTROLLER PCI	55.00	110.00
1	1		FM-3/U56E	3COM/U3R 56K V90 EXTERNAL	95.00	95.00

All systems carry 1 year limited warranty on parts, 3 years on labor and 3 months on CPU's. DOA claims must be made within 7 days. There is a 25% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted. All returns must have prior authorisation. 3% resto for late payments. Warranty will be void, when GCS sticker(s) is removed fro merchandise.

POSTED

Return 12 OCT 2001

NonTaxable Subtotal	0.00
Taxable Subtotal	3063.00
~~Tax (8.250 %)~~	~~252.70~~
Total	3315.70

2997

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

10/26/2001

PAY TO THE ORDER OF General Computer and Service $ **3,315.70

Three Thousand Three Hundred Fifteen and 70/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA
Customer CA 8748

VOID IF NOT CASHED IN 30 DAYS

MEMO

Security features included. Details on back.

⑈002997⑈ ⑆021000021⑆ 131068299665⑈

COMPUTER AIDED SURGERY, INC.
General Computer and Service

10/26/2001 2997

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/12/2001	Bill	605233	3,315.70	3,315.70		3,315.70
					Check Amount	3,315.70

CHASE Customer CA 8748 3,315.70

COMPUTER AIDED SURGERY, INC.
General Computer and Service

10/26/2001 2997

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/12/2001	Bill	605233	3,315.70	3,315.70		3,315.70
					Check Amount	3,315.70

CHASE Customer CA 8748 3,315.70

DELUXE BUSINESS FORMS 1-800-328-7205

CASI ALLOWED EQUIPMENT PURCHASE

4766

YEAR 2001: October 2001 - September 2002

Item	Number	Price Each	Total Budgeted Amount
SGI Workstation	1	$20,000.00	$20,000.00
SGI Server	1	$65,000.00	$65,000.00
Linux server + RAID	1	$20,000.00	$20,000.00
Linux Workstations	3	$5,000.00	$15,000.00
Total 2001			**$120,000.00**

YEAR 2002: October 2002 - September 2003

Item	Number	Price Each	Total Budgeted Amount
RAID Disks	6	$1,000.00	$6,000.00
Gigabit Ethernet Switch	3	$1,000.00	$3,000.00
Total 2002			**$9,000.00**

YEAR 2003: October 2003 - September 2004

Item	Number	Price Each	Total Budgeted Amount
RAID Disks	6	$1,000.00	$6,000.00
Memory Modules	6	$500.00	$3,000.00
Total 2003			**$9,000.00**

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To :

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20020924210201	Sale	9/24/02 9:02 pm	D B Karron			$178.87	$0.00	$178.87
CHA-3021024S	Carbon St. Hand Tap			1.00	EACH	$7.03	$7.03	
CHA-3021032S	Carbon St. Hand Tap			1.00	EACH	$7.03	$7.03	
CHA-3021224S	Carbon St. Hand Tap			1.00	EACH	$7.22	$7.22	
CHA-3021228S	Carbon St. Hand Tap			1.00	EACH	$7.22	$7.22	
HIL-100230	100Pk 10-24X1/2 Screw			1.00	bx	$2.59	$2.59	
HIL-100236	100Pk 10-24X3/4 Screw			1.00	BX	$2.79	$2.79	
Kuh-3342	Duromatic 5.0 Liter Pressure Cooker			1.00	Box	$144.99	$144.99	
INV20020925193401	Sale	9/25/02 7:34 pm	D B Karron			$173.92	$0.00	$173.92
@CUT-PLYRIP	Cutting Charge Plywood Straight Cut			15.00	CUT	$2.00	$30.00	
GSM-581210GL	G-5812 X 10' GALVANIZED			8.00	EACH	$17.99	$143.92	
INV20020927201902	Sale	9/27/02 8:19 pm	D B Karron			$341.20	$0.00	$341.20
8KEY-MED	Keys Medeco Type			1.00	key	$3.50	$3.50	
8KEY-REG	Key Cutting Regular Type			1.00	Key	$1.25	$1.25	
BLA-BL600	12Spd 42Oz Glas Blender			1.00	EACH	$34.99	$34.99	
DES-120929	Drawer Store Mesh 3x12 Silver			2.00	container	$4.49	$8.98	
DES-120939	Drawer Store Mesh 6x6 Silver			2.00	Organizer	$4.49	$8.98	
GSM-3013	2-Hole Adj. Corner Angle			6.00	EACH	$1.45	$8.70	
GSM-G1131	Lock Nut 10-24 W/O Spring			34.00	EACH	$0.48	$16.32	
HIL-190159	100Pk 3/8-16X3/4 Bolt			100.00	EACH	$0.13	$13.00	
HIL-190165	100Pk 3/8-16X1 Hex Bolt			100.00	Box	$0.13	$13.00	
HIL-190297	50Pk 1/2-13X1-1/4 Bolt			50.00	EACH	$0.30	$15.00	
HIL-80015	100Pk 6X5/8 Mtl Screw			1.00	BX	$2.09	$2.09	
HIL-80019	PHILIP PN SMS Z 6X7/8 100			1.00	BX	$2.09	$2.09	
OAT-25101	14 Oz Sta-Put Plumbers Putty			1.00	putty	$1.38	$1.38	
POL-562092	3-Step Featherweight Ladder			1.00	Ladder	$59.99	$59.99	
WAR-PBB206	Cobalt Blue Prof Bar Blender			1.00	EACH	$139.95	$139.95	
WIR-NM3	Deep Switch/Out Box			2.00	EACH	$5.99	$11.98	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20020928211701	**Sale**	**9/28/02 9:17 pm**	**D B Karron**			**$46.51**	**$0.00**	**$46.51**
AMF-VTU15RTCP	18" Under Cab Light			1.00	EACH	$9.99	$9.99	
GSM-2042	4-Hole Flat Tee			4.00	Tee	$3.14	$12.56	
SYL-21532	F15T12/CW			2.00	Lamp	$5.99	$11.98	
WIR-NM3	Deep Switch/Out Box			2.00	EACH	$5.99	$11.98	
INV20021004131802	**Sale**	**10/4/02 1:18 pm**	**D B Karron**			**$9.99**	**$0.00**	**$9.99**
EAG-5352WBOX	20A Wht Indu Receptacle			1.00	EACH	$9.99	$9.99	
INV20021004220701	**Sale**	**10/4/02 10:07 pm**	**D B Karron**			**$125.54**	**$(0.01)**	**$125.53**
001-SpecItem	metal cuts			1.00	EACH	$18.00	$18.00	
001-SpecItem	nipple&bushing			5.00	EACH	$9.49	$47.45	
GSM-581210GL	G-5812 X 10' GALVANIZED			2.50	EACH	$17.99	$44.98	
THO-BU5081	3" Plas Conduit Bushing			2.00	EACH	$1.29	$2.58	
THO-LN1081	3" Conduit Locknut			7.00	EACH	$1.79	$12.53	
INV20021005180502	**Sale**	**10/5/02 6:05 pm**	**D B Karron**			**$47.42**	**$0.00**	**$47.42**
CHA-CHA20021	Champion Tap Wrench 0-1/4			1.00	EACH	$3.99	$3.99	
EOE-DYK80400	Dykem Steel Blue Layout Fluid			1.00	EACH	$7.99	$7.99	
EOE-DYK82638	Dykem Remover & Thinner			1.00	each	$9.99	$9.99	
fis-90004315	flexible stainless steel ruler inches and metric			1.00	EACH	$6.99	$6.99	
GB-HSTAST	8Pk Asstd Shrink Tubing			1.00	EACH	$2.09	$2.09	
HIL-90248	100Pk 10-24X1-1/2 Screw			1.00	BX	$3.99	$3.99	
HIL-90383	100Pk 1/4-20X1/2 Screw			1.00	BX	$3.89	$3.89	
PER-80078	Permatex Anti-Seize Lube 8 Oz			1.00	EACH	$8.49	$8.49	
INV20021005200801	**Sale**	**10/5/02 8:08 pm**	**D B Karron**			**$102.10**	**$0.00**	**$102.10**
001-SpecItem	metal cuts			1.00	EACH	$12.00	$12.00	
GSM-581210GL	G-5812 X 10' GALVANIZED			2.00	EACH	$17.99	$35.98	
GSM-G3084	8-Hole 2-Side Connector			11.00	EACH	$4.92	$54.12	
INV20021007130701	**Sale**	**10/7/02 1:07 pm**	**D B Karron**			**$337.70**	**$0.00**	**$337.70**
001-SpecItem	Emt Connector			4.00	EACH	$0.49	$1.96	
001-SpecItem	L Brackets			6.00	EACH	$0.75	$4.50	
AFC-8080	BX CUTTER 14-2 to 10-4, 3/8			1.00	Cutter	$29.99	$29.99	
DAS-120	12" Nail Puller			1.00	EACH	$7.99	$7.99	
ELE-E10156	Offset Connector EMT To Box			1.00	EACH	$1.99	$1.99	
EST-MP250	10 " Nail Puller			1.00	Bar	$14.99	$14.99	
GSM-1032E	Easy Grip Nut 1/4-20			24.00	Nut	$0.76	$18.24	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-581210GL	G-5812 X 10' GALVANIZED			2.00	EACH	$17.99	$35.98	
GSM-G3081	5-Hole 2-Side Connector			11.00	EACH	$3.45	$37.95	
GSM-G3084	8-Hole 2-Side Connector			11.00	EACH	$4.92	$54.12	
HIL-150003	100Pk 1/4-20 Hex Nut			2.00	Box	$1.99	$3.98	
HIL-180147	100Pk 1/4-20 Lock Nut			1.00	EACH	$5.39	$5.39	
HIL-190021	1/4"-20 x 1-1/2" Hex Bolt Coarse #2 Zinc			80.00	Box	$0.10	$8.00	
HIL-200003	100Pk 1/4-20X1/2 Screw			80.00	Screw	$0.07	$5.60	
HIL-200009	100Pk 1/4-20X3/4 Screw			1.00	Screw	$0.10	$0.10	
HIL-200018	100Pk1/4-20X1-1/4 Screw			80.00	EACH	$0.13	$10.40	
HIL-221000	100Pk 1/4X1 Mtl Bolt			1.00	BX	$4.99	$4.99	
HIL-300018	100Pk 1/4 Lock Washer			2.00	BX	$1.69	$3.38	
JOH-480	8" Stl Blade Tri-Square			1.00	EACH	$13.99	$13.99	
KLE-1104	All-Purpose Shears & Bx Cutter			1.00	Tool	$24.99	$24.99	
KLE-D2328	End-Cutting Pliers. Hi-Leverag			1.00	End-cutting	$26.99	$26.99	
SHA-212016	6-1/4" Nail Puller			1.00	EACH	$11.99	$11.99	
VA-2352171	4Pc Tap Driver Set			1.00	EACH	$10.19	$10.19	
INV20021007221201	**Sale**	**10/7/02 10:12 pm**	**D B Karron**			**$96.12**	**$0.00**	**$96.12**
GSM-G1236N	Lock Nut 5/8-11 W Spring			35.00	EACH	$1.27	$44.45	
HIL-150015	50Pk 1/2-13 Hex Nut			1.00	BX	$4.39	$4.39	
HIL-180159	50Pk 1/2-13 Lock Nut			1.00	EACH	$11.39	$11.39	
HIL-190306	50Pk 1/2-13X2 Hex Bolt			40.00	EACH	$0.40	$16.00	
HIL-200228	50Pk 1/2-13X1-1/2 Screw			40.00	EACH	$0.43	$17.20	
HIL-300030	50Pk 1/2 Lock Washer			1.00	BX	$2.69	$2.69	
INV20021011222001	**Sale**	**10/11/02 10:20 pm**	**D B Karron**			**$216.05**	**$0.00**	**$216.05**
GEN-80640	4"45 Deg 1/8 Bend Ell			1.00	EACH	$4.85	$4.85	
GSM-1033E	Easy Grip Nut 5/16-18			30.00	Nut	$0.78	$23.40	
GSM-1034E	Easy Grip Nut 3/8-16			30.00	Nut	$0.82	$24.60	
GSM-2003	Square Channel Washer 11/32			44.00	EACH	$0.60	$26.40	
HEM-2720	Auto Cntr Punch			2.00	EACH	$14.99	$29.98	
HIL-150006	100Pk 5/16-18 Hex Nut			1.00	BX	$2.99	$2.99	
HIL-180090	100PK 5/16 Cap Nut			1.00	EACH	$15.19	$15.19	
HIL-190084	100Pk 5/16-18X3/4 Bolt			80.00	BX	$0.10	$8.00	
HIL-190090	100Pk5/16-18X1 Hex Bolt			80.00	BX	$0.10	$8.00	
HIL-190093	100Pk5/16-18X1-1/4 Bolt			80.00	BX	$0.13	$10.40	
HIL-290027	100Pk 5/16X1-1/2 Washer			1.00	BX	$9.19	$9.19	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
HIL-300021	100Pk 5/16 Lock Washer	1.00	BX	$1.99	$1.99	
HIL-300024	100Pk 3/8 Lock Washer	1.00	BX	$2.69	$2.69	
Iro-GUG04L	Ic General Utility Gloves L	1.00	EACH	$24.79	$24.79	
Iro-WFB04L	Ic Workforce Glove Blk Large	1.00	EACH	$18.59	$18.59	
KEN-805	Kenlos Super Mini Umbrella	1.00	EACH	$4.99	$4.99	
INV20021012204901	**Sale 10/12/02 8:49 pm D B Karron**			**$116.52**	**$0.00**	**$116.52**
@CMPFER02	1/4 #60 COMPRESSION FERRULE (SLEEVE)	4.00	PIECE	$0.25	$1.00	
001-SpecItem	cable	11.00	EACH	$0.45	$4.95	
HIL-150006	100Pk 5/16-18 Hex Nut	1.00	BX	$2.99	$2.99	
HIL-150009	100Pk 3/8-16 Hex Nut	1.00	Box	$3.89	$3.89	
HIL-190084	100Pk 5/16-18X3/4 Bolt	80.00	BX	$0.10	$8.00	
HIL-190090	100Pk5/16-18X1 Hex Bolt	80.00	BX	$0.10	$8.00	
HIL-190093	100Pk5/16-18X1-1/4 Bolt	80.00	BX	$0.13	$10.40	
HIL-230116	50Pk 1/2X1-1/2 Lag Bolt	1.00	BX	$9.99	$9.99	
HIL-270055	100Pk 1/4" Flt Washer	1.00	BX	$2.19	$2.19	
HIL-270058	100Pk 5/16" Flt Washer	1.00	Box	$3.29	$3.29	
HIL-270067	50Pk 1/2" Flt Washer	1.00	BX	$4.89	$4.89	
HIL-300018	100Pk 1/4 Lock Washer	1.00	BX	$1.69	$1.69	
HIL-300021	100Pk 5/16 Lock Washer	1.00	BX	$1.99	$1.99	
POW-4054	STRAP TOGGLE 1/4" X 4"	1.00	BOX	$15.99	$15.99	
POW-4141	TOGGLES 3/16 X 4 RH	1.00	BOX	$7.29	$7.29	
WIR-B32	2G Ivy Mtl Switch Box	3.00	EACH	$9.99	$29.97	
INV20021013203102	**Sale 10/13/02 8:31 pm D B Karron**			**$176.12**	**$0.00**	**$176.12**
@EndCap12Thread	Strut End Cap with 1/2" Threaded Nut	4.00	Fitting	$7.99	$31.96	
GSM-5305	Flush Column Base	1.00	EACH	$7.99	$7.99	
GSM-8213	TROLLEYS	3.00	EACH	$15.99	$47.97	
GSM-8214	TROLLEYS	2.00	EACH	$26.99	$53.98	
GSM-G3084	8-Hole 2-Side Connector	1.00	EACH	$4.92	$4.92	
GSM-G3098	9-Hole Front&2-Side Connector	3.00	EACH	$5.46	$16.38	
GSM-G6068	Swivel Nuts For Rod 3/8"-16	17.00	EACH	$0.76	$12.92	
INV20021014183301	**Sale 10/14/02 6:33 pm D B Karron**			**$(176.12)**	**$0.00**	**$(176.12)**
@EndCap12Thread	Strut End Cap with 1/2" Threaded Nut	-4.00	Fitting	$7.99	$(31.96)	
GSM-5305	Flush Column Base	-1.00	EACH	$7.99	$(7.99)	
GSM-8213	TROLLEYS	-3.00	EACH	$15.99	$(47.97)	
GSM-8214	TROLLEYS	-2.00	EACH	$26.99	$(53.98)	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-G3084	8-Hole 2-Side Connector			-1.00	EACH	$4.92	$(4.92)	
GSM-G3098	9-Hole Front&2-Side Connector			-3.00	EACH	$5.46	$(16.38)	
GSM-G6068	Swivel Nuts For Rod 3/8"-16			-17.00	EACH	$0.76	$(12.92)	
INV20021014183801	**Sale**	**10/14/02 6:38 pm**	**D B Karron**			**$181.92**	**$0.00**	**$181.92**
3M-70070842466	10457NA #35 Color Electrical Tape 5/pk			1.00	Pack	$5.59	$5.59	
ACM-93146	The Big Bag Bag Clip			1.00	clip	$1.99	$1.99	
DES-120919	Drawer Store Mesh 3x9 Silver			2.00	Organizer	$3.99	$7.98	
DES-120979	Drawer Store Mesh 3 x 3 Silver			2.00	Organizer	$2.49	$4.98	
LEN-30883VB3	VB-3 VARIBIT 1/PK			1.00	CLAM	$37.42	$37.42	
VA-13370	1/8-1/2 Titan Drill			1.00	EACH	$27.99	$27.99	
VA-13371	1/2X1 Ti Nit Step			1.00	EACH	$44.99	$44.99	
VA-13372	1/4-3/4 Titan Drill			1.00	EACH	$40.99	$40.99	
WIR-B32	2G Ivy Mtl Switch Box			1.00	EACH	$9.99	$9.99	
INV20021027171501	**Sale**	**10/27/02 5:15 pm**	**D B Karron**			**$111.54**	**$0.00**	**$111.54**
NAT-114405	4Pk 4X5/8 Mending Plate			1.00	EACH	$3.09	$3.09	
NAT-220111	4Pk 3-1/2X1-3/8 Plate			1.00	EACH	$3.09	$3.09	
NAT-220343	6X Galv Mend Brace			2.00	Brace	$1.46	$2.92	
NAT-220533	3-3/4 Tarp/Rope Hook			2.00	EACH	$1.52	$3.04	
NAT-237040	Zinc Spr Rope Hook			1.00	EACH	$2.49	$2.49	
NAT-N220145	4X7/8 Zinc Corner Iron			8.00	EACH	$1.49	$11.92	
Sta-27816	Stabila Type 87M 48-16 Promo			1.00	EACH	$84.99	$84.99	
INV20021028153501	**Sale**	**10/28/02 3:35 pm**	**D B Karron**			**$23.65**	**$0.00**	**$23.65**
HIL-80204	100Pk 10X3/4 Comb Screw			1.00	BX	$3.49	$3.49	
HIL-80207	100Pk 10X1 Combo Screw			1.00	BX	$3.89	$3.89	
HIL-80426	OH SMS PHIL Z 8X1/2 100			1.00	BX	$4.89	$4.89	
HIL-80429	OH SMS PHIL Z 8X5/8 100			1.00	BX	$5.29	$5.29	
HIL-80434	OH SMS PHIL Z 8X1 100			1.00	BX	$6.09	$6.09	
INV20021029145501	**Sale**	**10/29/02 2:55 pm**	**D B Karron**			**$62.31**	**$0.00**	**$62.31**
HIL-140021	100Pk 10-24 Hex Nut			95.00	BX	$0.05	$4.75	
HIL-221012	HX TAP BOLT 5/16X1 1/2 100			1.00	BX	$7.49	$7.49	
HIL-270052	100Pk 3/16" Flt Washer			1.00	BX	$1.39	$1.39	
HIL-270055	100Pk 1/4" Flt Washer			1.00	BX	$2.19	$2.19	
HIL-270058	100Pk 5/16" Flt Washer			1.00	Box	$3.29	$3.29	
HIL-270061	100Pk 3/8" Flt Washer			1.00	Box	$3.99	$3.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
HIL-270067	50Pk 1/2" Flt Washer	1.00	BX	$4.89	$4.89	
HIL-300009	100Pk #6 Lock Washer	1.00	BX	$1.29	$1.29	
HIL-300012	100Pk #8 Lock Washer	1.00	BX	$1.39	$1.39	
HIL-300015	100Pk #10 Lock Washer	1.00	BX	$1.39	$1.39	
HIL-300021	100Pk 5/16 Lock Washer	1.00	BX	$1.99	$1.99	
HIL-300030	50Pk 1/2 Lock Washer	1.00	BX	$2.69	$2.69	
NAT-113456	4Pk 3X3/4 Corner Iron	3.00	Un	$3.69	$11.07	
NAT-206920	4Pk1-1/2X3/4 Corn Brace	1.00	EACH	$2.05	$2.05	
NAT-237040	Zinc Spr Rope Hook	5.00	EACH	$2.49	$12.45	
INV20021029180701	**Sale 10/29/02 6:07 pm D B Karron**			**$316.00**	**$0.00**	**$316.00**
AMA-20006	LAMINATED EDGE FINISHER	1.00	EACH	$17.32	$17.32	
LEN-20564614R	Recip Blades 6" x 3/4" 14TPI 5pk	1.00	Pack	$11.76	$11.76	
LEN-20568624R	Recip Blade 6" x 3/4" 24TPI 5pk	1.00	Pack	$11.76	$11.76	
LEN-205956563RCT	6563RCT 6 X 3/4X 050X 6 1/PK	1.00	BLISTER	$19.23	$19.23	
POR-9740	Var Angle Recip Saw	1.00	each	$249.99	$249.99	
TUS-20007IV	7' IVORY PHONE CORD	2.00	EACH	$0.79	$1.58	
TUS-20015	15' WHITE PHONE CORD	2.00	CORD	$0.99	$1.98	
TUS-20025WH	25' WHITE PHONE CORD	2.00	each	$1.19	$2.38	
INV20021029214101	**Sale 10/29/02 9:41 pm D B Karron**			**$45.45**	**$0.00**	**$45.45**
DES-120909	Drawer Store Mesh 3x6 Silver	1.00	Organizer	$3.49	$3.49	
DES-120919	Drawer Store Mesh 3x9 Silver	3.00	Organizer	$3.99	$11.97	
DES-120939	Drawer Store Mesh 6x6 Silver	2.00	Organizer	$4.49	$8.98	
DES-120979	Drawer Store Mesh 3 x 3 Silver	2.00	Organizer	$2.49	$4.98	
KLE-5139	Canvas Zipper Bag	1.00	EACH	$7.48	$7.48	
TUS-20025BK	25' BLACK PHONE CORD	1.00	EACH	$1.19	$1.19	
TUS-20050BKX	50' BLACK PHONE CORD	1.00	Cord	$2.19	$2.19	
TUS-20050WH	50' WHITE PHONE CORD	1.00	Cord	$2.19	$2.19	
TUS-FF3W	FF COAXIAL CABLE 3' WH	2.00	cable	$1.49	$2.98	
INV20021101220502	**Sale 11/1/02 10:05 pm Matthew Bart Rothman**			**$46.87**	**$0.00**	**$46.87**
1CUT-LUM-CI	Cutting Charge Lumber	3.00	EACH	$2.00	$6.00	
GSM-G1315SH10	Slotted Hole Galv.Chnl.1.5/8X1	10.00	Strut	$1.37	$13.70	
HIL-230071	HX LAG SCRW Z 3/8X1 100	1.00	BX	$11.99	$11.99	
HIL-290024	100Pk 5/16X1-1/4 Washer	1.00	bx	$5.99	$5.99	
HIL-290036	100Pk 3/8X1-1/2 Washer	1.00	BX	$9.19	$9.19	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20021102171301	Sale	11/2/02 5:13 pm	D B Karron			$133.04	$0.00	$133.04
	Notes : KARRY							
GSM-1034E	Easy Grip Nut 3/8-16			12.00	Nut	$0.82	$9.84	
GSM-1701	Stud Nut 3/8-16-3/4"			9.00	EACH	$1.44	$12.96	
GSM-1703	Stud Nut 3/8-16-1 1/4"			4.00	EACH	$1.56	$6.24	
GSM-5067L	10" SHELF BRACKET LEFT			2.00	EACH	$3.10	$6.20	
GSM-G131510	Reg.Galv.Chnl.1.5/8X13/16 10Ft			40.00	Strut	$1.18	$47.20	
GSM-G1434	3/8-16 LOCK NUTS W/SPRING W/O SHRINK WRAP			9.00	EACH	$0.89	$8.01	
GSM-G4011	4-Hole Splice Channel			2.00	EACH	$3.54	$7.08	
HIL-190168	100Pk 3/8-16X1-1/4 Bolt			1.00	EACH	$0.17	$0.17	
HIL-221023	HX TAP BOLT 3/8X1 1/2 100			2.00	BX	$10.99	$21.98	
HIL-300024	100Pk 3/8 Lock Washer			2.00	BX	$2.69	$5.38	
INV20021102184901	Sale	11/2/02 6:49 pm	D B Karron			$130.50	$0.00	$130.50
	Notes : KARRRUY							
1CUT-METAL	METAL CUT			16.00	EACH	$2.00	$32.00	
GSM-G5812SH10	Sltd. Hole Chnl.1.5/8X1.5/8 10			5.00	Strut	$19.70	$98.50	
INV20021102194201	Sale	11/2/02 7:42 pm	D B Karron			$203.46	$0.00	$203.46
	Notes : KARR							
BDT-DW920K2	7.2V Cdls. Two-Position Screwdriver Kit (2 Batteries) SN: 148398			1.00	EACH	$109.99	$109.99	
BDT-S500	CRDLS PWR Scrubber			1.00	EACH	$49.99	$49.99	
DES-120919	Drawer Store Mesh 3x9 Silver			2.00	Organizer	$3.99	$7.98	
DES-120939	Drawer Store Mesh 6x6 Silver			2.00	Organizer	$4.49	$8.98	
ELM-E848	1/2PT Ind/Out WD Filler			1.00	EACH	$3.49	$3.49	
KLE-5139C	Zipper Bag. Camouflage. Cordur			1.00	EACH	$9.56	$9.56	
PAN-WG60	2Oz Wht Lith Grease			1.00	EACH	$1.99	$1.99	
VA-14604	5/16" Brad Pt Drill Bit			1.00	EACH	$4.99	$4.99	
VA-14605	3/8" Brad Pt Drill Bit			1.00	EACH	$6.49	$6.49	
INV20021103182801	Sale	11/3/02 6:28 pm	D B Karron			$301.30	$0.00	$301.30
001-SpecItem	NUTS			9.00	EACH	$0.12	$1.08	
001-SpecItem	SCREWS			22.00	EACH	$0.15	$3.30	
001-SpecItem	SCREWS			100.00	EACH	$0.10	$10.00	
1CUT-METAL	METAL CUT			28.00	EACH	$1.50	$42.00	
GSM-1034E	Easy Grip Nut 3/8-16			80.00	Nut	$0.82	$65.60	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-4030	U-Conn For Single Chnl.			1.00	EACH	$2.03	$2.03	
GSM-G1315SH10	Slotted Hole Galv.Chnl.1.5/8X1			100.00	Strut	$1.37	$137.00	
GSM-G4009	4-Hole Splice Channel			2.00	EACH	$6.19	$12.38	
GSM-G4022	Adjustable U-Connector			1.00	EACH	$2.97	$2.97	
GSM-G4032	U-Conn For Single Chnl.			1.00	EACH	$1.88	$1.88	
GSM-G4044	Zee Support For Single Channel			8.00	EACH	$1.42	$11.36	
GSM-G4047	Zee Support For Single Channel			1.00	EACH	$1.30	$1.30	
HIL-190159	100Pk 3/8-16X3/4 Bolt			80.00	EACH	$0.13	$10.40	
INV20021108221301	**Sale**	**11/8/02 10:13 pm**	**D B Karron**			**$90.95**	**$0.00**	**$90.95**
3M-706ES	3M Jobsite First Aid Kit			1.00	KIT	$23.99	$23.99	
DES-351649	Cutlery Tray Mesh Large Silver			1.00	tray	$14.99	$14.99	
INT-20540	Linea Coaster Set of 4 Brushed SS			1.00	EACH	$17.99	$17.99	
INT-20640	Doto Coaster Set of 4 Brushed SS			1.00	EACH	$17.99	$17.99	
Whi-1651	Navy Nylon 10/PKT HNG. Shoe Org			1.00	Organizer	$15.99	$15.99	
INV20021114164602	**Sale**	**11/14/02 4:46 pm**	**Jonathan Mason**			**$133.86**	**$0.01**	**$133.86**
1CUT-METAL	METAL CUT			4.00	EACH	$2.00	$8.00	
EAZ-79675	1/4 Keyless Chuck			1.00	EACH	$6.99	$6.99	
GSM-G5812SH10	Sltd. Hole Chnl.1.5/8X1.5/8 10			4.00	Strut	$19.70	$78.80	
HIL-230071	HX LAG SCRW Z 3/8X1 100			1.50	BX	$11.99	$17.99	
STA-55515	12-3/8 Stl Pry Bar			1.00	EACH	$7.50	$7.50	
VA-13266	1/4X12 Hss Split Pt Bit			1.00	EACH	$10.29	$10.29	
VA-14603	1/4" Brad Pt Drill Bit			1.00	EACH	$4.29	$4.29	
INV20021114165201	**Sale**	**11/14/02 4:52 pm**	**Jonathan Mason**			**$8.04**	**$0.01**	**$8.04**
001-SpecItem	screw			12.00	EACH	$0.17	$2.04	
HIL-230071	HX LAG SCRW Z 3/8X1 100			0.50	BX	$11.99	$6.00	
INV20021118122501	**Sale**	**11/18/02 12:25 pm**	**Jonathan Mason**			**$10.67**	**$0.00**	**$10.67**
001-SpecItem	screws			10.00	EACH	$0.13	$1.30	
HIL-270061	100Pk 3/8" Flt Washer			1.00	Box	$3.99	$3.99	
HIL-300024	100Pk 3/8 Lock Washer			2.00	BX	$2.69	$5.38	
INV20021120125401	**Sale**	**11/20/02 12:54 pm**	**Jonathan Mason**			**$60.00**	**$0.00**	**$60.00**
YAL-PR3511	DOOR CLOSER			1.00	EACH	$60.00	$60.00	
INV20021127124301	**Sale**	**11/27/02 12:43 pm**	**Jonathan Mason**			**$85.38**	**$0.00**	**$85.38**
@TBRDO22G15CP	1 1/2 DOUBLE OFFSET CP			1.00	EACH	$4.79	$4.79	
@TBRKTP17G1512RB	1 1/2 X 12 KEENEY SJ EXT W/BN 17GA RB			1.00	EACH	$4.99	$4.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
001-SpecItem	elictric wire			1.00	EACH	$0.45	$0.45	
001-SpecItem	glove			1.00	EACH	$1.49	$1.49	
001-SpecItem	conecter			3.00	EACH	$0.69	$2.07	
CAR-40006305	2' 12/3 Gfi Ext Cord			1.00	EACH	$44.99	$44.99	
CHA-XL514	1/4 DRILL BIT			1.00	Each	$2.59	$2.59	
CHA-XL51764	Brute Jobber Drill			1.00	EACH	$3.66	$3.66	
CHA-XL518	1/8 DRILL BIT			1.00	Each	$1.49	$1.49	
CHA-XL5316	3/16 DRILL BIT			1.00	Each	$1.89	$1.89	
CHA-XL5732	7/32 DRILL BIT			1.00	Each	$2.29	$2.29	
CHA-XL5764	Brute Jobber Drill			1.00	EACH	$1.64	$1.64	
EAG-SA399G	15A Gry Resid Plug			1.00	EACH	$2.79	$2.79	
NEL-N1958M50	5/8 Mgh Barb Coupling			1.00	EACH	$1.29	$1.29	
PAN-L300	6.5Gram Graph Lubricant			1.00	Piece	$1.39	$1.39	
Wal-101008	1 1/2 X 12 RB WASTE BEND			1.00	bend	$5.99	$5.99	
Wal-2523006	1/2 GALVANIZED FLANGE			1.00	EACH	$1.58	$1.58	
INV20021129134201	**Sale**	**11/29/02 1:42 pm**	**Jonathan Mason**			**$33.26**	**$0.00**	**$33.26**
@CFL07	90 Ell C X C Close Rough-3/4			3.00	EACH	$0.49	$1.47	
@CFMA05	Adapter C X M-1/2			3.00	EACH	$0.49	$1.47	
@CFMA0502	Adapter C X M-1/2 X 1/4			3.00	EACH	$1.39	$4.17	
@LSS0305CP	WATTS (R12) 3/8CMP X 1/2IPS STRAIGHT STOP			2.00	valve	$2.99	$5.98	
GES-5030	10.1Oz Blk Win/Dr Caulk			1.00	EACH	$5.99	$5.99	
HYD-13120	Hyde single edge razor blades 5 PK.			1.00	PACK	$0.89	$0.89	
Wal-C20	3/8OD X 3/8 COMPx20" BASIN SUP			1.00	EACH	$3.90	$3.90	
WAT-140127	1 1/2 17GA L/CO CP W/BN P TRAP			1.00	p trap	$9.39	$9.39	
INV20021202152901	**Sale**	**12/2/02 3:29 pm**	**Jonathan Mason**			**$1.80**	**$0.00**	**$1.80**
001-SpecItem	screws			12.00	EACH	$0.15	$1.80	
INV20021202162101	**Sale**	**12/2/02 4:21 pm**	**Jonathan Mason**			**$1.66**	**$0.00**	**$1.66**
001-SpecItem	screws			2.00	EACH	$0.29	$0.58	
001-SpecItem	screws			4.00	EACH	$0.11	$0.44	
001-SpecItem	screws			8.00	EACH	$0.08	$0.64	
INV20021209203601	**Sale**	**12/9/02 8:36 pm**	**D B Karron**			**$172.70**	**$0.00**	**$172.70**
BDT-VF20	DBL Action Repl Filter			1.00	EACH	$6.99	$6.99	
BDT-vp7240	Dust Buster 7.2v Cordless Hand Vac			1.00	EACH	$80.95	$80.95	
DES-120929	Drawer Store Mesh 3x12 Silver			1.00	container	$4.49	$4.49	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
DES-120939	Drawer Store Mesh 6x6 Silver			1.00	Organizer	$4.49	$4.49	
DES-120949	Drawer Store Mesh 6x9 Silver			1.00	Organizer	$4.99	$4.99	
DES-120959	Drawer Store Mesh 6x12 Silver			1.00	Organizer	$5.99	$5.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver			2.00	Organizer	$2.49	$4.98	
GEM-TA96	12" IVORY PHONE CORD			3.00	EACH	$1.39	$4.17	
GEN-79	Automatic Center Punch			1.00	EACH	$23.99	$23.99	
KOE-19311	Koehler Responder Pocketlight			1.00	EACH	$13.69	$13.69	
TEN-E20868	24Ct 30 Gal Recyc Bag			1.00	EACH	$4.99	$4.99	
TEN-E227558755	55Ct 13 Gal Kitchen Bag			1.00	EACH	$8.99	$8.99	
WOO-M198	Victor 16Ozroach Powder			1.00	EACH	$3.99	$3.99	
INV20021213114101	**Sale**	**12/13/02 11:41 am**	**Jonathan Mason**			**$24.99**	**$0.00**	**$24.99**
001-SpecItem	Pull plate			1.00	EACH	$24.99	$24.99	
INV20021213160001	**Sale**	**12/13/02 4:00 pm**	**Jonathan Mason**			**$3.30**	**$0.00**	**$3.30**
001-SpecItem	screws			10.00	EACH	$0.33	$3.30	
INV20021214220601	**Sale**	**12/14/02 10:06 pm**	**D B Karron**			**$16.70**	**$0.00**	**$16.70**
001-SpecItem	Hex to 3/8" socket adapter 2"			1.00	EACH	$2.99	$2.99	
APE-EX3703	Hex Drive 3/8"socket Adapter			1.00	EACH	$5.24	$5.24	
GSM-G1315SH10	Slotted Hole Galv.Chnl.1.5/8X1			4.00	Strut	$1.37	$5.48	
STA-BIH44200	Hex Nut Setter Imp 7/16			1.00	EACH	$2.99	$2.99	
INV20021218213901	**Sale**	**12/18/02 9:39 pm**	**D B Karron**			**$142.98**	**$0.00**	**$142.98**
1CUT-METAL	METAL CUT			40.00	EACH	$2.00	$80.00	
GSM-909010GL	Raceway Chnl Closure Strip 10F			67.00	Strip	$0.94	$62.98	
INV20021223170601	**Sale**	**12/23/02 5:06 pm**	**D B Karron**			**$22.65**	**$0.00**	**$22.65**
GAR-PR13	2Pk Flashlight Lamp			1.00	EACH	$2.79	$2.79	
GAR-PR18	2Pk Fashlight Bulb			1.00	EACH	$3.29	$3.29	
PAN-I9V2	PANASONIC HEAVY DUTY 2"9V" BATTERY			2.00	EACH	$3.29	$6.58	
WIR-B32	2G Ivy Mtl Switch Box			1.00	EACH	$9.99	$9.99	
INV20021223221701	**Sale**	**12/23/02 10:17 pm**	**D B Karron**			**$35.04**	**$0.00**	**$35.04**
GSM-3013	2-Hole Adj. Corner Angle			2.00	EACH	$1.45	$2.90	
GSM-G3087	4-Hole Front & Side Connector			4.00	EACH	$2.45	$9.80	
M&M-1163	Skittles Tropical			4.00	EACH	$0.59	$2.36	
WIR-B32	2G Ivy Mtl Switch Box			2.00	EACH	$9.99	$19.98	
INV20030102115701	**Sale**	**1/2/03 11:57 am**	**D B Karron**			**$35.98**	**$0.00**	**$35.98**

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
@Rent-compressor	Air compressor	1.00	EACH	$20.00	$20.00	
CHA-1002	1-1/2 Qt Poly Sprayer	1.00	EACH	$7.99	$7.99	
pla-100	contractor bags	1.00	EACH	$7.99	$7.99	
INV20030107152401	**Sale 1/7/03 3:24 pm D B Karron**			**$72.60**	**$0.00**	**$72.60**
BDT-VF20	DBL Action Repl Filter	1.00	EACH	$6.99	$6.99	
BOR-500000FN4221990	MR CHEF INGREDIENT BOWL	2.00	Bowl	$1.29	$2.58	
BOR-500020FN3221990	MR CHEF SM BOWL 5 1/2"	2.00	Bowl	$2.09	$4.18	
BOR-500030CN9021990	MR CHEF MED BOWL 6 3/4"	2.00	Bowl	$2.99	$5.98	
CAP-8821	Metal Polishing Cloths4"X6"	1.00	Pouch	$4.49	$4.49	
CHA-1002	1-1/2 Qt Poly Sprayer	1.00	EACH	$7.99	$7.99	
DES-120909	Drawer Store Mesh 3x6 Silver	2.00	Organizer	$3.49	$6.98	
DES-120919	Drawer Store Mesh 3x9 Silver	1.00	Organizer	$3.99	$3.99	
DES-120929	Drawer Store Mesh 3x12 Silver	1.00	container	$4.49	$4.49	
DES-120939	Drawer Store Mesh 6x6 Silver	1.00	Organizer	$4.49	$4.49	
DES-120949	Drawer Store Mesh 6x9 Silver	1.00	Organizer	$4.99	$4.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver	2.00	Organizer	$2.49	$4.98	
EUR-5798812	3Pk N Style Vacuum Bag	3.00	EACH	$3.49	$10.47	
INV20030111201201	**Sale 1/11/03 8:12 pm D B Karron**			**$60.71**	**$0.00**	**$60.71**
001-SpecItem	socket adapter	2.00	EACH	$4.99	$9.98	
BUL-509023	23W COILITE 830K SOFT WHITE	1.00	EACH	$7.95	$7.95	
BUL-CF264USW	26W U SHAPE COMPACT FLUORESCENT	1.00	BULB	$7.95	$7.95	
GSM-2042	4-Hole Flat Tee	2.00	Tee	$3.14	$6.28	
GSM-2047	5-Hole Flat Gusset	1.00	Cross	$3.54	$3.54	
GSM-3007	2-Hole Corner Angle	2.00	EACH	$1.45	$2.90	
GSM-3032	4-Hole Corner Angle	1.00	EACH	$1.94	$1.94	
GSM-G3014	2-Hole Adj. Corner Angle	2.00	EACH	$2.12	$4.24	
GSM-G3018	2-Hole Corner Angle	2.00	EACH	$1.77	$3.54	
GSM-G3090	6-Hole Front & Side Connector	1.00	EACH	$3.18	$3.18	
GSM-G3096	6-Hole Front&2-Side Connector	1.00	EACH	$3.75	$3.75	
GSM-G3098	9-Hole Front&2-Side Connector	1.00	EACH	$5.46	$5.46	
INV20030125101901	**Sale 1/25/03 10:19 am D B Karron**			**$266.43**	**$0.00**	**$266.43**
PO # : John (Sacred Heart)						
@PLY-SYPCDX34@	Plywood YP CDX 3/4" Variable Size	15.00	FEET	$1.60	$24.00	
GSM-1134	Lock Nut 3/8-16 W/O Spring	32.00	EACH	$0.48	$15.36	
GSM-2042	4-Hole Flat Tee	1.00	Tee	$3.14	$3.14	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-3022	3-Hole 90 Angle 2*3-3/4			3.00	EACH	$1.69	$5.07	
GSM-5812101GL	G-5812 X 122" GALV.			3.00	EACH	$18.95	$56.85	
GSM-G3006	2-Hole Corner Angle			7.00	EACH	$0.97	$6.79	
GSM-G3090	6-Hole Front & Side Connector			4.00	EACH	$3.18	$12.72	
HIL-190165	100Pk 3/8-16X1 Hex Bolt			0.50	Box	$15.00	$7.50	
LABOR	Labor			3.00	EACH	$45.00	$135.00	
INV20030131142701	**Sale**	**1/31/03 2:27 pm**	**D B Karron**			**$27.86**	**$0.00**	**$27.86**
BUL-509023	23W COILITE 830K SOFT WHITE			1.00	EACH	$7.95	$7.95	
BUL-510115	15W 3U-CMPCT 865K DAYLITE			1.00	EACH	$7.95	$7.95	
TUS-30308	4" STEREO PHONE PLUG TO 2 JACKS			1.00	EACH	$1.59	$1.59	
TUS-40371	1/4"Stereo Jack To 3.5Mm Plg			1.00	plg	$1.99	$1.99	
VER-A21F75VLX	75A21/F Verilux Full Spectrum			1.00	Bulb	$8.38	$8.38	
INV20030204180401	**Sale**	**2/4/03 6:04 pm**	**Matthew Bart Rothman**			**$19.00**	**$0.00**	**$19.00**
8KEY-MED	Keys Medeco Type			4.00	key	$3.50	$14.00	
8KEY-REG	Key Cutting Regular Type			4.00	Key	$1.25	$5.00	
INV20030206111401	**Sale**	**2/6/03 11:14 am**	**D B Karron**			**$49.65**	**$0.00**	**$49.65**
001-SpecItem	door pin			1.00	EACH	$4.99	$4.99	
ALE-HR15	15' Halo Work Light			1.00	EACH	$26.99	$26.99	
SPA-5360	Door Knob Round Solid Brass			1.00	EACH	$5.49	$5.49	
STA-SK1	Key Chain Reel			1.00	Unit	$8.49	$8.49	
ULT-62022	Ring Retractable Key Pouch			1.00	EACH	$3.69	$3.69	
INV20030207190101	**Sale**	**2/7/03 7:01 pm**	**D B Karron**			**$103.20**	**$0.00**	**$103.20**
END-2302	Enderes Maxidriver-1			1.00	Screwdriver	$14.99	$14.99	
HEN-182362	Screw Tightener			1.00	piece	$3.49	$3.49	
KLE-5139	Canvas Zipper Bag			1.00	EACH	$9.99	$9.99	
KLE-85076	Sd Set, 7-Pc. Cushion-Grip Ass			1.00	EACH	$45.74	$45.74	
WIH-74399	8 PC comb in/mm magig ring set			1.00	pkg	$28.99	$28.99	
INV20030209225101	**Sale**	**2/9/03 10:51 pm**	**D B Karron**			**$42.46**	**$0.00**	**$42.46**
KLE-5139C	Zipper Bag. Camouflage. Cordur			1.00	EACH	$9.56	$9.56	
KLE-5139L	Leather Accessory Bag			1.00	EACH	$25.52	$25.52	
ULT-62022	Ring Retractable Key Pouch			2.00	EACH	$3.69	$7.38	
INV20030218151301	**Sale**	**2/18/03 3:13 pm**	**D B Karron**			**$43.97**	**$0.00**	**$43.97**
GEL-12257	33W 25" Bright Stick			2.00	BULB	$16.50	$33.00	
JKA-PRHK02	Set Of 2 Pot Hooks			1.00	EACH	$7.99	$7.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Item	Date / Desc	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
PAN-6AM6PA1B		Pana 9V Alk Battery		2.00	Battery	$1.49	$2.98	
INV20030228195201	**Sale**	**2/28/03 7:52 pm**	**D B Karron**			**$97.35**	**$0.00**	**$97.35**
001-SpecItem		6" extention		1.00	EACH	$8.99	$8.99	
ACM-93535		Small Stainless Steel Scoop		1.00	scoop	$7.49	$7.49	
ACM-93537		Large Stainless Steel Scoop		1.00	scoop	$10.49	$10.49	
AME-5008		14" Slot WD Plant Dolly		1.00	EACH	$15.99	$15.99	
BOR-500050CN0021990		MR CHEF LG MIX BOWL 10 1/4"		2.00	Bowl	$7.19	$14.38	
DES-120979		Drawer Store Mesh 3 x 3 Silver		2.00	Organizer	$2.49	$4.98	
HIL-101097		FH PHL MS Z 10-32X3/8 100		1.00	BX	$2.49	$2.49	
HIL-92194		PHIL PAN MS Z10-32X3/8 100		1.00	BX	$2.49	$2.49	
HIL-92196		PHIL PAN MS Z10-32X1/2 100		1.00	BX	$2.59	$2.59	
HIL-92198		PHIL PAN MS Z10-32X5/8 100		1.00	BX	$2.79	$2.79	
HIL-92202		PHIL PAN MS Z10-32X7/8 100		1.00	BX	$2.99	$2.99	
KLE-D321412C		4 1/2"Elect.Plier Long Nose		1.00	EACH	$15.69	$15.69	
Nap-50160		Original Natural Gourmet Set		1.00	EACH	$5.99	$5.99	
INV20030302022501	**Sale**	**3/2/03 2:25 am**	**D B Karron**			**$49.11**	**$0.00**	**$49.11**
AME-5008		14" Slot WD Plant Dolly		1.00	EACH	$15.99	$15.99	
DES-120979		Drawer Store Mesh 3 x 3 Silver		5.00	Organizer	$2.49	$12.45	
RIC-22015		Damask Sock Tray		1.00	Tray	$9.49	$9.49	
SCW-20133		26Oz Blu Windex Cleaner		1.00	EACH	$3.79	$3.79	
SUP-CD32		Krud Kutter Auto Ceaner 32oz		1.00	EACH	$7.39	$7.39	
INV20030303123601	**Sale**	**3/3/03 12:36 pm**	**Jonathan Mason**			**$15.07**	**$0.00**	**$15.07**
001-SpecItem		anchors screws		10.00	EACH	$0.30	$3.00	
HOM-84		1/4 Notch 8"Adhes Knife 746271		1.00	EACH	$1.69	$1.69	
QEP-10026		1/8" Thine Spacers (250/Bag)		1.00	EACH	$3.59	$3.59	
TEC-TA12202		Qt Ceram Tile Adhesive		1.00	Can	$6.79	$6.79	
INV20030306192502	**Sale**	**3/6/03 7:25 pm**	**D B Karron**			**$11.58**	**$0.00**	**$11.58**
		Notes : doctor						
CAM-30907		Gal-20 Windshield Fluid		1.00	EACH	$1.59	$1.59	
HOP-2610XB		31-51" Tele Snow Broom		1.00	EACH	$9.99	$9.99	
INV20030310164901	**Sale**	**3/10/03 4:49 pm**	**D B Karron**			**$17.85**	**$0.00**	**$17.85**
DUR-AA4EC		4PACK "AA" BATTERIES,IMPORTED		2.00	4BATTERIES	$3.99	$7.98	
PAN-I9V2		PANASONIC HEAVY DUTY 2"9V" BATTERY		3.00	EACH	$3.29	$9.87	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030313122402	**Sale**	**3/13/03 12:24 pm**	**Jonathan Mason**			**$25.57**	**$0.00**	**$25.57**
CHA-XL5964	9/64 DRILL BIT			2.00	Each	$1.49	$2.98	
GSM-2037	3-Hole Flat Corner Angle			12.00	EACH	$1.65	$19.80	
HIL-80042	100Pk 8X3/4 Mtl Screw			1.00	BX	$2.79	$2.79	
INV20030317122801	**Sale**	**3/17/03 12:28 pm**	**Jonathan Mason**			**$8.07**	**$0.00**	**$8.07**
001-SpecItem	screws			8.00	EACH	$0.13	$1.04	
NAT-188353	Snap 1/2" Eye Interlocking			1.00	EACH	$2.39	$2.39	
NAT-N220616	1-3/4X2-1/4 Hitch Ring			2.00	EACH	$2.32	$4.64	
INV20030317163702	**Sale**	**3/17/03 4:37 pm**	**Jonathan Mason**			**$91.36**	**$0.00**	**$91.36**
001-SpecItem	key ring			3.00	EACH	$0.50	$1.50	
SAT-TH206	White R30 Step Cyl.			1.00	Fixture	$14.99	$14.99	
SAT-TH239	Black MR16 Gimbal Ring			1.00	EACH	$21.00	$21.00	
ULT-67210	Snap Swivel Brass 3-1/8",5/8"			1.00	EACH	$2.69	$2.69	
ULT-67215	Snap Swivel Brass 3-1/2",3/4"			1.00	EACH	$3.19	$3.19	
VEL-191231	Velcro 2" Wh. hook 88 25YD roll			1.00	roll	$47.99	$47.99	
INV20030318114501	**Sale**	**3/18/03 11:45 am**	**Jonathan Mason**			**$(4.64)**	**$0.00**	**$(4.64)**
NAT-N220616	1-3/4X2-1/4 Hitch Ring			-2.00	EACH	$2.32	$(4.64)	
INV20030318121002	**Sale**	**3/18/03 12:10 pm**	**Jonathan Mason**			**$2.70**	**$0.00**	**$2.70**
001-SpecItem	washers			6.00	EACH	$0.05	$0.30	
001-SpecItem	bolt			6.00	EACH	$0.12	$0.72	
001-SpecItem	anchers			6.00	EACH	$0.13	$0.78	
001-SpecItem	bolts			6.00	EACH	$0.15	$0.90	
INV20030318155902	**Sale**	**3/18/03 3:59 pm**	**D B Karron**			**$101.48**	**$0.00**	**$101.48**
001-SpecItem	allen key			2.00	EACH	$2.79	$5.58	
001-SpecItem	nuts			3.00	EACH	$0.05	$0.15	
GSM-2003	Square Channel Washer 11/32			3.00	EACH	$0.60	$1.80	
GSM-9053	3-4" Rigid Cond Hanger			1.00	EACH	$2.35	$2.35	
GSM-G1132	Lock Nut 1/4-20 W/O Spring			3.00	EACH	$0.48	$1.44	
NAT-N232942	3/8X3-3/4 Zinc J Bolt			3.00	EACH	$0.67	$2.01	
POW-9510	1/4" Double Expansion Anchor			1.00	Box	$17.99	$17.99	
POW-9515	DOUBLE expansion anchor 5/16			1.00	BOX	$22.99	$22.99	
SKF-19766	SK 3/8DR 6 PC fractional ball hex bit set			1.00	PKG	$41.99	$41.99	
ULT-67215	Snap Swivel Brass 3-1/2",3/4"			1.00	EACH	$3.19	$3.19	
ULT-67220	Snap Swivel Brass 2-3/8",3/8"			1.00	EACH	$1.99	$1.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030318182701	Sale	3/18/03 6:27 pm	Jonathan Mason			$103.27	$0.00	$103.27
001-SpecItem	sc			3.00	EACH	$0.60	$1.80	
001-SpecItem	sc			5.00	EACH	$0.05	$0.25	
001-SpecItem	sc			6.00	EACH	$0.80	$4.80	
001-SpecItem	sc			6.00	EACH	$0.90	$5.40	
001-SpecItem	sc			7.00	EACH	$0.60	$4.20	
GSM-1034SW	3/8-16 LOCK NUTS W/SHRINK WRAP SPRING			90.00	Nut	$0.59	$53.10	
GSM-G2011	2-Hole Tie And Splice Plate			9.00	EACH	$1.11	$9.99	
GSM-G2017	3-Hole Splice Plate			3.00	EACH	$1.58	$4.74	
HIL-190165	100Pk 3/8-16X1 Hex Bolt			1.00	Box	$15.00	$15.00	
HIL-270061	100Pk 3/8" Flt Washer			1.00	Box	$3.99	$3.99	
INV20030320122301	Sale	3/20/03 12:23 pm	Jonathan Mason			$9.51	$0.00	$9.51
001-SpecItem	key ring			1.00	EACH	$1.35	$1.35	
PAC-PB200220	PACOA 2" Giant Nylon Brush			1.00	Each	$2.79	$2.79	
PL-P71200125	PL200 Multi-Purpose Construction Adhesive			3.00	Tube	$1.79	$5.37	
INV20030327130501	Sale	3/27/03 1:05 pm	Jonathan Mason			$1.70	$0.00	$1.70
001-SpecItem	sc &washers			10.00	EACH	$0.17	$1.70	
INV20030327153001	Sale	3/27/03 3:30 pm	Jonathan Mason			$0.40	$0.00	$0.40
001-SpecItem	nuts			2.00	EACH	$0.20	$0.40	
INV20030328185301	Sale	3/28/03 6:53 pm	D B Karron			$80.17	$0.00	$80.17
GSM-1134	Lock Nut 3/8-16 W/O Spring			4.00	EACH	$0.48	$1.92	
GSM-2004	Square Channel Washer 7/16			11.00	EACH	$0.47	$5.17	
GSM-G6024	Hanger Sngl Stud Swivel1/2"-13			4.00	EACH	$2.77	$11.08	
HIL-290015	100Pk 1/4X1-1/4 Washer			1.00	BX	$6.69	$6.69	
HIL-290027	100Pk 5/16X1-1/2 Washer			1.00	BX	$9.59	$9.59	
HIL-290030	100Pk 5/16X1-5/8 Washer			1.00	was	$11.69	$11.69	
HIL-80404	OH SMS PHIL Z 6X3/8 100			1.00	BX	$4.09	$4.09	
HIL-80424	OH SMS PHIL Z 8X3/8 100			1.00	BX	$4.69	$4.69	
HIL-80429	OH SMS PHIL Z 8X5/8 100			1.00	BX	$5.29	$5.29	
HIL-80436	OH SMS PHIL Z 8X1 1/4 100			1.00	BX	$7.79	$7.79	
NAT-199810	1-1/2 Dbl Pulley			1.00	EACH	$8.09	$8.09	
NAT-N276931	5/8X3 1/2" Multi Colored Bolt			1.00	EACH	$2.09	$2.09	
ULT-67220	Snap Swivel Brass 2-3/8",3/8"			1.00	EACH	$1.99	$1.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030331104201	**Sale 3/31/03 10:42 am Jonathan Mason**			**$5.08**	**$0.00**	**$5.08**
ARM-15305	Paint Dragging Sponge	1.00	EACH	$1.79	$1.79	
HOM-10	10X2-3/4 Yel Mud Pan	1.00	EACH	$3.29	$3.29	
INV20030405151502	**Sale 4/5/03 3:15 pm D B Karron**			**$110.95**	**$0.00**	**$110.95**
MAG-RX1019	Rch Flashlight System	1.00	EACH	$94.99	$94.99	
SYL-21616	15W T8 18" Fluo Lamp Med Bipin Cool Wht	4.00	Lamp	$3.99	$15.96	
INV20030407200101	**Sale 4/7/03 8:01 pm D B Karron**			**$122.16**	**$0.00**	**$122.16**
001-SpecItem	sc	8.00	EACH	$0.70	$5.60	
EAG-BP419GY	Gry Grnd Adapter	2.00	adapter	$1.29	$2.58	
LUT-TT300HWH	Wht Tabletop Lamp Dimmer	1.00	Dimmer	$18.99	$18.99	
MAG-RX1019	Rch Flashlight System	1.00	EACH	$94.99	$94.99	
INV20030417150301	**Sale 4/17/03 3:03 pm Jonathan Mason**			**$1.78**	**$0.00**	**$1.78**
GAM-BB00012	1-1/2" Wh Bristle Paint Brush	2.00	brush	$0.89	$1.78	
INV20030422132301	**Sale 4/22/03 1:23 pm Jonathan Mason**			**$18.72**	**$0.00**	**$18.72**
DAP-10308	4Lb Plaster Of Paris	1.00	EACH	$2.79	$2.79	
GES-5030	10.1Oz Blk Win/Dr Caulk	2.00	EACH	$5.99	$11.98	
OAT-90174	5/16 Johni-Bolt Xl	1.00	EACH	$2.82	$2.82	
OAT-90210	Johni-Ring Wax Gasket	1.00	Gasket	$1.13	$1.13	
INV20030422171301	**Sale 4/22/03 5:13 pm D B Karron**			**$65.72**	**$0.00**	**$65.72**
GEN-RB812SC	12' 8Ga Booster Cable	1.00	booster cable	$21.99	$21.99	
HAG-10080	8Oz Silversmiths Polish	1.00	EACH	$6.79	$6.79	
JEL-TX6	12Oz Tarn-X Remover	1.00	EACH	$5.99	$5.99	
REC-117	12Oz Noxon Mtl Polish	1.00	EACH	$3.99	$3.99	
REC-148	16Oz Oven Cleaner	1.00	EACH	$4.79	$4.79	
STA-SHIM08	Shims 8"	1.00	pk	$2.69	$2.69	
SUP-KK32TP	Krud Kutter 32oz Spray Twin Pack	1.00	Pack	$8.99	$8.99	
WIL-60401	8" Arbor Hole Bias Buff	1.00	EACH	$10.49	$10.49	
INV20030422185301	**Sale 4/22/03 6:53 pm D B Karron**			**$73.89**	**$0.00**	**$73.89**
001-SpecItem	shims	6.00	EACH	$0.49	$2.94	
8KEY-CAR	Car Key Copy	6.00	key	$3.00	$18.00	
AME-5008	14" Slot WD Plant Dolly	1.00	EACH	$15.99	$15.99	
EAZ-87530	1/2" Super Arbor	1.00	EACH	$4.99	$4.99	
HIL-101114	100Pk 12-24X1/2 Mchn Screws	1.00	BX	$5.99	$5.99	
MAG-M2A39H	2AAGRN Mag Holster Pack	1.00	EACH	$13.99	$13.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
MIS-9589	Fruitwood Round Wood Pl Caddie	1.00	Caddie	$11.99	$11.99	
INV20030425185301	**Sale 4/25/03 6:53 pm D B Karron**			**$19.50**	**$0.00**	**$19.50**
001-SpecItem	RING	6.00	EACH	$0.25	$1.50	
8KEY-CAR	Car Key Copy	6.00	key	$3.00	$18.00	
INV20030501114001	**Sale 5/1/03 11:40 am Jonathan Mason**			**$23.95**	**$0.00**	**$23.95**
001-SpecItem	romex wire	20.00	EACH	$0.20	$4.00	
8KEY-REG	Key Cutting Regular Type	2.00	Key	$1.25	$2.50	
EAG-2867BOX	15A Yel Armor Plug	1.00	EACH	$4.79	$4.79	
GB-PPC1575	6Pk 3/4"Wht Plas Clamp	1.00	EACH	$1.69	$1.69	
PAC-9121	9x 12 1mil drop cloth	2.00	Bag	$1.49	$2.98	
STA-ANK10	Plastic Anchor Kit 10-12 & 100	1.00	pk	$7.99	$7.99	
INV20030501163501	**Sale 5/1/03 4:35 pm Jonathan Mason**			**$476.95**	**$0.00**	**$476.95**
GSM-581220GL	Strut Galv. 1 5/8" x 1 5/8" x 20'	10.00	Strut	$35.20	$352.00	
GSM-G1034	Lock Nut 3/8-16 W Spring	100.00	EACH	$0.59	$59.00	
GSM-G3090	6-Hole Front & Side Connector	12.00	EACH	$3.18	$38.16	
HIL-190165	100Pk 3/8-16X1 Hex Bolt	1.00	Box	$15.00	$15.00	
HIL-270012	5Lb 3/8 Flt Washer	1.00	was	$12.79	$12.79	
INV20030501163801	**Sale 5/1/03 4:38 pm Jonathan Mason**			**$23.60**	**$0.00**	**$23.60**
GSM-131520GL	G-1315 X 20' GALVANIZED	1.00	Strut	$23.60	$23.60	
INV20030503142901	**Sale 5/3/03 2:29 pm D B Karron**			**$60.99**	**$0.00**	**$60.99**
BOR-500030CN9021990	MR CHEF MED BOWL 6 3/4"	2.00	Bowl	$2.99	$5.98	
BOR-500060CN0021990	MR CHEF JUMBO BOWL 11.5"	1.00	Bowl	$10.49	$10.49	
GB-TT10B	3Wy Tapping Tool	1.00	EACH	$12.99	$12.99	
NAT-N276931	5/8X3 1/2" Multi Colored Bolt	1.00	EACH	$2.09	$2.09	
SAT-S3460	20W MR16 Halogen SP ESX-CD/1	2.00	Bulb	$6.99	$13.98	
SAT-S3461	20W MR16 Halogen Flood	2.00	Bulb	$4.59	$9.18	
TEN-E20430	10Ct 30 Gal Recyc Bag	1.00	EACH	$4.29	$4.29	
ULT-67220	Snap Swivel Brass 2-3/8",3/8"	1.00	EACH	$1.99	$1.99	
NV20030505155101	**Sale 5/5/03 3:51 pm D B Karron**			**$84.51**	**$0.00**	**$84.51**
AMA-20200	DICOUNT ADJUSTABLE COUNTERSINK	1.00	EACH	$21.45	$21.45	
GSM-5065L	6" SHELF BRACKET LEFT	6.00	EACH	$3.99	$23.94	
GSM-5067L	10" SHELF BRACKET LEFT	6.00	EACH	$4.99	$29.94	
GSM-G1034	3/8-16 LOCK NUTS W/ SHRINK WRAP SPRING	9.00	EACH	$0.00	$0.00	
HIL-80207	100Pk 10X1 Combo Screw	1.00	BX	$3.99	$3.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : **Computer Aided Surgery, Inc.**
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
HIL-80212	100Pk 10X1-1/2 Screw	1.00	BX	$5.19	$5.19	
INV20030506153501	**Sale 5/6/03 3:35 pm Jonathan Mason**			**$32.51**	**$0.00**	**$32.51**
EAG-GF15VSP	15A Ivy Gfci Receptacle	1.00	EACH	$7.99	$7.99	
GSM-1034E	Easy Grip Nut 3/8-16	8.00	Nut	$0.82	$6.56	
GSM-5065L	6" SHELF BRACKET LEFT	2.00	EACH	$3.99	$7.98	
GSM-5067L	10" SHELF BRACKET LEFT	2.00	EACH	$4.99	$9.98	
INV20030519141501	**Sale 5/19/03 2:15 pm D B Karron**			**$10.64**	**$0.00**	**$10.64**
001-SpecItem	key ring	4.00	EACH	$0.35	$1.40	
8KEY-REG	Key Cutting Regular Type	1.00	Key	$1.25	$1.25	
PAC-PD32503	Heavy Duty Contractor Bags	1.00	Box	$7.99	$7.99	
INV20030519151501	**Sale 5/19/03 3:15 pm D B Karron**			**$11.27**	**$0.00**	**$11.27**
DUR-AA4EC	4PACK "AA" BATTERIES,IMPORTED	2.00	4BATTERIES	$3.99	$7.98	
PAN-I9V2	PANASONIC HEAVY DUTY 2"9V" BATTERY	1.00	EACH	$3.29	$3.29	
INV20030524154801	**Sale 5/24/03 3:48 pm D B Karron**			**$96.16**	**$0.00**	**$96.16**
COO-3024	Sckt 3/8 Fmale Sq Drv 3/4 Fma	1.00	EACH	$11.99	$11.99	
DES-120909	Drawer Store Mesh 3x6 Silver	1.00	Organizer	$3.49	$3.49	
DES-120919	Drawer Store Mesh 3x9 Silver	1.00	Organizer	$3.99	$3.99	
DES-120979	Drawer Store Mesh 3 x 3 Silver	1.00	Organizer	$2.49	$2.49	
EAG-2229BOX	20A Yel Armor Connector	2.00	EACH	$6.99	$13.98	
EAG-2354BOX	Armored Lock Connector	1.00	EACH	$16.99	$16.99	
EAG-2364BOX	20A Yel Armor Lock Cap	1.00	EACH	$12.99	$12.99	
EAG-3809BOX	20A Yel Armor Plug	2.00	EACH	$4.99	$9.98	
HER-20450	1 Qt Liquid Glug For Bath	2.00	Bottle	$5.49	$10.98	
MOE-7503	4" Plunger	1.00	Plunger	$2.29	$2.29	
SAT-S3460	20W MR16 Halogen SP ESX-CD/1	1.00	Bulb	$6.99	$6.99	
INV20030530042701	**Sale 5/30/03 4:27 am D B Karron**			**$17.36**	**$0.00**	**$17.36**
JEL-TX6	12Oz Tarn-X Remover	1.00	EACH	$5.99	$5.99	
LUC-46027	C-Clip	2.00	Clip	$2.29	$4.58	
TEN-E20413	10Ct 13 Gal Recyc Bag	1.00	EACH	$2.99	$2.99	
Wal-2607004	BRASS HOSE CAP WITH CHAIN	2.00	EACH	$1.90	$3.80	
INV20030602133101	**Sale 6/2/03 1:31 pm Jonathan Mason**			**$72.27**	**$0.00**	**$72.27**
GSM-1034E	Easy Grip Nut 3/8-16	30.00	Nut	$0.82	$24.60	
GSM-G131510	Reg.Galv.Chnl.1.5/8X13/16 10Ft	1.00	Strut	$1.18	$1.18	
GSM-G3018	2-Hole Corner Angle	10.00	EACH	$1.77	$17.70	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / Date / Person / ItemDesc	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
GSM-G3087	4-Hole Front & Side Connector	4.00	EACH	$2.45	$9.80	
HIL-190165	100Pk 3/8-16X1 Hex Bolt	1.00	Box	$15.00	$15.00	
HIL-270061	100Pk 3/8" Flt Washer	1.00	Box	$3.99	$3.99	
INV20030603164301	**Sale 6/3/03 4:43 pm Jonathan Mason**			**$8.44**	**$0.00**	**$8.44**
GSM-G131510	Reg.Galv.Chnl.1.5/8X13/16 10Ft	3.00	Strut	$1.18	$3.54	
GSM-G3087	4-Hole Front & Side Connector	2.00	EACH	$2.45	$4.90	
INV20030604112101	**Sale 6/4/03 11:21 am Jonathan Mason**			**$27.01**	**$0.00**	**$27.01**
1CUT-METAL	METAL CUT	3.00	EACH	$2.00	$6.00	
BOS-T118EF	3". 18Tpi. Bi-Metal Bosch Shan	1.00	EACH	$10.99	$10.99	
GSM-1033E	Easy Grip Nut 5/16-18	10.00	Nut	$0.78	$7.80	
GSM-G2011	2-Hole Tie And Splice Plate	2.00	EACH	$1.11	$2.22	
INV20030605215601	**Sale 6/5/03 9:56 pm D B Karron**			**$24.60**	**$0.00**	**$24.60**
RID-31305	E110 Hex Wrench	1.00	EACH	$24.60	$24.60	
INV20030609131401	**Sale 6/9/03 1:14 pm Jonathan Mason**			**$19.92**	**$0.00**	**$19.92**
@WIR-BX123@	BX 12/3 Steel Armored Cable Variable Length	10.00	EACH	$0.99	$9.90	
RAC-800	Sq 1 Tog 1/2 Rise Cover	1.00	EACH	$1.59	$1.59	
RAC-8201	4"X1-1/2" Sq Ext Ring	2.00	EACH	$2.49	$4.98	
RAC-8752	4" Square Blank Flat Box Cover	1.00	Plate	$0.89	$0.89	
TB-XC220SC1	3/8x1/2 Box Connector	2.00	EACH	$0.39	$0.78	
THO-XC2901	3/8" 2 Screw Connector	2.00	EACH	$0.89	$1.78	
INV20030609161201	**Sale 6/9/03 4:12 pm Jonathan Mason**			**$0.98**	**$0.00**	**$0.98**
@EMTF-TC012	1/2" TUBING CONNECTOR	2.00	CONNECTO	$0.49	$0.98	
INV20030610130301	**Sale 6/10/03 1:03 pm Jonathan Mason**			**$6.57**	**$0.00**	**$6.57**
EAG-2867BOX	15A Yel Armor Plug	1.00	EACH	$4.79	$4.79	
THO-XC2901	3/8" 2 Screw Connector	2.00	EACH	$0.89	$1.78	
INV20030616132402	**Sale 6/16/03 1:24 pm Jonathan Mason**			**$9.21**	**$0.00**	**$9.21**
001-SpecItem	connectors	2.00	EACH	$0.62	$1.24	
CHA-XL5516	5/16 DRILL BIT	1.00	Each	$4.09	$4.09	
CHA-XL5532	5/32 DRILL BIT	1.00	Each	$1.59	$1.59	
CHA-XL5732	7/32 DRILL BIT	1.00	Each	$2.29	$2.29	
INV20030616145301	**Sale 6/16/03 2:53 pm Jonathan Mason**			**$16.42**	**$0.00**	**$16.42**
Wal-816006	15' COPPER TUBE ICE MAKER KIT	1.00	EACH	$16.42	$16.42	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
INV20030616145501	Sale	6/16/03 2:55 pm	Jonathan Mason			$9.99	$0.00	$9.99
CLO-51962	Combat Roach Gel@Baits			1.00	EACH	$9.99	$9.99	
INV20030617113501	Sale	6/17/03 11:35 am	Jonathan Mason			$7.87	$0.00	$7.87
@EMT-1007	3/4" x 10' EMT Conduit			1.00	Tube	$4.89	$4.89	
@GAR-FLC1CP	1" Closed Chrome Garment Tubing Flange			2.00	EACH	$1.49	$2.98	
INV20030618202301	Sale	6/18/03 8:23 pm	D B Karron			$70.88	$0.00	$70.88
HIL-100236	100Pk 10-24X3/4 Screw			1.00	BX	$3.09	$3.09	
NAT-121087	Zinc Clothesline Hook			3.00	EACH	$1.29	$3.87	
NAT-154575	2Pk Brs Coat & Hat Hook			1.00	EACH	$1.99	$1.99	
NAT-198101	Brs Coat/Hat Hook			1.00	EACH	$6.79	$6.79	
NAT-199182	2Pkbrs Sgl Clothes Hook			1.00	EACH	$2.39	$2.39	
NAT-223347	6" Nickel Rope Cleat			3.00	EACH	$2.09	$6.27	
NAT-233551	2-1/2 Ss Open S Hook			4.00	EACH	$1.62	$6.48	
NAT-237040	Zinc Spr Rope Hook			3.00	EACH	$2.49	$7.47	
NAT-245811	Brt Brs Undershelf Hook			1.00	EACH	$3.99	$3.99	
NAT-245837	Ni Undershelf Hook			1.00	EACH	$3.99	$3.99	
NAT-M6122	11/16 Comb Wrench			2.00	EACH	$7.49	$14.98	
NAT-N120626	6Pk #10 Ceiling Hook			1.00	EACH	$0.99	$0.99	
TEN-E20430	10Ct 30 Gal Recyc Bag			2.00	EACH	$4.29	$8.58	
INV20030622173501	Sale	6/22/03 5:35 pm	D B Karron			$126.42	$0.00	$126.42
BDT-VP135	Versapak Starter Kit			1.00	EACH	$29.99	$29.99	
BDT-vp7240	Dust Buster 7.2v Cordless Hand Vac			1.00	EACH	$80.95	$80.95	
NAT-245811	Brt Brs Undershelf Hook			1.00	EACH	$3.99	$3.99	
OXO-35581	Nut/Seafood Cracker			1.00	cracker	$11.49	$11.49	
INV20030708132001	Sale	7/8/03 1:20 pm	D B Karron			$95.61	$0.00	$95.61
GB-14505	4Pk 17/32 Battery Clip			1.00	EACH	$2.29	$2.29	
GSM-8213	TROLLEYS			1.00	EACH	$15.99	$15.99	
GSM-8214	TROLLEYS			2.00	EACH	$26.99	$53.98	
GSM-G6023	Hanger Sngl Stud Swivel3/8"-16			2.00	EACH	$2.68	$5.36	
VA-13135	5Pc Hex Shank Bit Set			1.00	EACH	$17.99	$17.99	
INV20030811201501	Sale	8/11/03 8:15 pm	D B Karron			$187.19	$0.00	$187.19
CAT-367821	100Pk Spade Terminal			1.00	EACH	$11.99	$11.99	
CAT-552706	100Pk Spade Terminal			1.00	EACH	$7.49	$7.49	
CAT-554165	180Pc Term & Connector			1.00	EACH	$19.99	$19.99	

CONSOLIDATED INVOICES

Statement Date: 10 / 01 / 2003

HomeFront Hardware
202 E 29th Street
New York, NY 10016
Tel.: 212-545-1447
Fax : 212-545-0092

Sold To : Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Invoice # / SKU	Type / ItemDesc	Date	Person	Quantity	U/M	Net Cost / Unit Price	Tax / Ext. Price	Inv. Amt
EAZ-81544	90 DEG Drill Attachment			1.00	EACH	$39.99	$39.99	
ELF-470218	Shlf Joiners (Pkg Of 6) Wh			1.00	EACH	$2.99	$2.99	
GB-14630	2Pk 2-13/16 Batt Clip			1.00	EACH	$3.29	$3.29	
GB-HST375	3Pk 3/8 Shrink Tubing			1.00	EACH	$2.99	$2.99	
GB-HST500	3Pk 1/2 Shrink Tubing			1.00	EACH	$2.99	$2.99	
GB-SE92	Hd Auto Wire Stripper			1.00	EACH	$19.99	$19.99	
KLE-1010	Long-Nose All-Purpose Tool 8-1/4"			1.00	Tool	$20.49	$20.49	
OR-CR1000106	550 Compact Air Circulator			1.00	EACH	$54.99	$54.99	
INV20030917132301	**Sale**	**9/17/03 1:23 pm**	**Jonathan Mason**			**$27.50**	**$0.00**	**$27.50**
@GN1560	11/2X6 GALV NIPPLE			1.00	EACH	$2.02	$2.02	
OAT-15164	1/2X520 Tfe Pj Tape			1.00	EACH	$1.49	$1.49	
Wat-219121	1-1/2 Chr P Trap			1.00	EACH	$23.99	$23.99	

invoice

5092398

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
02/28/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	02/28/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		HD-ST173404LW	73GB CHEETAH 80PIN 15K RPM HDD	705.00	2820.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10967. # 1260 Partial

NonTaxable Subtotal	2820.00
Taxable Subtotal	0.00
Tax	0.00
Total	2820.00

4788

invoice

608868

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/26/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/26/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CPU-P4/18	INTEL PENTIUM 4 1.8GHZ	550.00	550.00
1	1		MB-M/FS6167	MICROSTAR 6528LE MOTHERBOARD	0.00	0.00
1	1		ME-SD256B	SDRAM 256MB PC133 168PIN	0.00	0.00
1	1		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
1	1		HD-MX53U6	MAXTOR 30GB A133/7200RPM HDD	0.00	0.00
1	1		DVD-P/115E	16X48X DVD DRIVE SONY	0.00	0.00
1	1		VD-ARM64A	ATI RADEON 7000 64MB AGP	0.00	0.00
1	1		FM-A56/PM	A OPEN 56K PCI V92 /VOICE	0.00	0.00
1	1		CA-EP4	VIEWMICRO SILVER SEETHROUGH	0.00	0.00
1	1		KB-LOGITEC/M	LOGITEC PS/2 KEYBOARD	0.00	0.00
1	1		MO-MSI/E	MICROSOFT OPTICAL MOUSE	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10737

NonTaxable Subtotal	550.00
Taxable Subtotal	0.00
Tax	0.00
Total	550.00

4789

invoice

606730

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/17/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/17/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
10	10		HD-ST309170	SEAGATE ST1181677 BARACUDA	1545.00	15450.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10168 $2000.
Ck # 10190. $5000
Ck # 10201 $2000
Ck # 10224 $2450
Ck # 10281 $2000.-
Ck # 10326 $1545.-

NonTaxable Subtotal	15450.00
Taxable Subtotal	0.00
Tax 4790	0.00
Total	15450.00

invoice

606320

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. C38748

OLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
2/21/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	02/21/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		HD-ST336752	SEAGATE 36GB 15K CHEETAH	538.00	2152.00

.l the computer systems carry a one year to three year limited warranty.15%
:stocking fee for returns after 7 days but within 30 days of the purchase.No
:turn will be accepted without prior authorisation.
.rranty will be void, when GCS sticker(s) is removed.

ck # 10074

NonTaxable Subtotal	2152.00
Taxable Subtotal	0.00
Tax	0.00
Total	2152.00

4791

invoice

605233

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	COD ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
46	46		TB-ST/DDS	DDS-2 TAPES	9.50	437.00
2	2		HD-ST336704LW	SEAGATE CHEETAH 36GB 15K/RPM	549.00	1098.00
1	1		HD-ST318404LW	SEAGATE 18GB SCSI U160/10K HDD	225.00	225.00
1	1		SC-29160N	ADAPTEC ULTRA160 PCI64 SCSI	245.00	245.00
1	1		HD-ST336752	SEAGATE 36GB FIBER CHANNEL	545.00	545.00
2	2		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	90.00	180.00
1	1		MI-KB/A	LINKSYS 4 PORT KVM SWITCH	79.00	79.00
1	1		MI-KB/A	LINKSYS 2 PORT KVM SWITCH	49.00	49.00
2	2		SC-A/2930	ADAPTEC 2906 SCSI CONTROLLER	55.00	110.00
1	1		FM-3/U56E	3COM/USR 56K V90 EXTERNAL	95.00	95.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 2997

NonTaxable Subtotal	0.00
Taxable Subtotal	3063.00
Tax (8.250 %)	252.70
Total	3315.70

4792

invoice

605234

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
6	6		HD-ST336704LW	SEAGATE CHEETAH 36GB 15K/RPM	549.00	3294.00
6	6		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	90.00	540.00
2	2		SW-W2000P	MS WINDOWS 2000 PRO	139.00	278.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 2998.

NonTaxable Subtotal	0.00
Taxable Subtotal	4112.00
Tax (8.250 %)	339.24
Total	4451.24

4793

invoice

805049

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

****
*** THIS IS A REVISED INVOICE ***
****

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/01/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/01/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		CPU-P4/17	INTEL P4 1.7GHZ CPU	2290.00	4580.00
2	2		MB-M/FS6167	MICROSTAR MB D850	0.00	0.00
2	2		HD-ST136403LW	SEAGATE 36GB SCSI UW/10K HDD	0.00	0.00
2	2		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
4	4		ME-R/256	256MB RAMBUS 800MHZ	0.00	0.00
2	2		SC-29160N	ADAPTEC ULTRA160 PCI64 SCSI	0.00	0.00
2	2		VD-ATAP16A	ATI ALL-IN-WONDER RADOEN 32MB	0.00	0.00
2	2		CDW-HP9100I	HP9700I DVD/CD-RW DRIVE	0.00	0.00
2	2		NW-3C905B/C	3COM 905B/C 10/100 NIC PCI	0.00	0.00
2	2		FM-3/U56I	3COM/USR 56K V90 PCI 2977	0.00	0.00
2	2		CA-ENFTX	E-STAR ATX P4 CHASIS	0.00	0.00
2	2		MT-N/AS120	HITACHI 21" .25 NI MONITOR	0.00	0.00
2	2		SK-AC333	ALTEC LANSING 333 SUBWOOFER	0.00	0.00
2	2		KB-MS/ERG	MIRCOSOFT MULTIMEDIA KEYBOARD	0.00	0.00
2	2		MO-MSI/P	M.S. INTELLIGENT PS/2 MOUSE	0.00	0.00

.l the computer systems carry a one year to three year limited warranty.15%
:stocking fee for returns after 7 days but within 30 days of the purchase.No
:turn will be accepted without prior authorisation.
:rranty will be void, when GCS sticker(s) is removed.

Ck # 3000

NonTaxable Subtotal	0.00
Taxable Subtotal	4580.00
Tax (8.250 %)	4794377.85
Total	4957.85

invoice

605362

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/26/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/26/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	4022.00	12066.00
3	3		MB-SMP6DGE	SUPERMICRO P4DC6 DUAL XEON M,B.	0.00	0.00
6	6		ME-R/256	256MB RAMBUS 800MHZ	0.00	0.00
3	3		HD-ST336752	SEAGATE 36GB 15K SCSI HDD	0.00	0.00
3	3		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
3	3		VD-ARM64A	ATI OPEN GL2 64MB AGP	0.00	0.00
3	3		MI-ADD/ON	SCSI MOBILE RACK	0.00	0.00
2	2		CD-TO6401B	TOSHIBA 40X SCSI CD-ROM	0.00	0.00
1	1		DVDT/M1402	TOSHIBA 16X/40X SCSI INT.	0.00	0.00
3	3		SC-SBLIVEV	SOUND BLASTER LIVE 5.1	0.00	0.00
3	3		NW-DL530TX	D-LINK 10/100 NIC	0.00	0.00
3	3		CA-AT3580	ANTEC SX1030 SERVER CHASIS	0.00	0.00
3	3		SK-AC333	ALTEC LANSING 333 SUBWOOFER	0.00	0.00
3	3		KB-MS/ERG	MIRCOSOFT MULTIMEDIA KEYBOARD	0.00	0.00
3	3		MO-MSI/E	MICROSOFT OPTICAL MOUSE PS/2	0.00	0.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 3003 $4000.
Ck # 91 ~~$ 8066.45~~
$ 8066

NonTaxable Subtotal	0.00
Taxable Subtotal	12066.00
Tax (8.250 %)	~~995.45~~ 3995
Total	~~12061.45~~

invoice

605761

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/26/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	10/26/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		MT-S/E210	SUNSOMG SYNMASTER 240T 24" LCD	5625.00	16875.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck# 3004 $ 3000.
Ck# 10057 $ 10000.
Ck# 10108. $ 3875
Total $ 16875.

NonTaxable Subtotal	0.00
Taxable Subtotal	16875.00
Tax (8.250 %)	4796 ~~282.19~~
Total	~~16267.19~~

invoice

605607

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/27/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	11/27/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
6	6		HD-QT/ATLAS5	SEAGATE 36GB 15K RPM CHEETAH	558.00	3348.00
2	2		MI-ADD/ON	SCSI 80PIN MOBILE RACK	89.00	178.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

Ck # 3074

NonTaxable Subtotal	3526.00
Taxable Subtotal	0.00
Tax	0.00
Total	3526.00

4797

invoice

505781

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/14/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/14/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	3227.00	3227.00
1	1		MB-SM3BA	SUPERMICRO P4DC6+ DUAL XEON	0.00	0.00
4	4		ME-R/256	256MB RAMBUS 800MHZ	0.00	0.00
2	2		HD-ST336752	SEAGATE 36GB U160 15KRPM	0.00	0.00
1	1		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
1	1		CD-TO6702B	52X SONY UDMA CD-ROM	0.00	0.00
1	1		NW-IP1003D	INTEL PRO/1000- NIC	0.00	0.00
1	1		CA-AT3580	ANTEC SX1030 TOWER BLACK	0.00	0.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 92

NonTaxable Subtotal	3227.00
Taxable Subtotal	0.00
Tax	0.00
Total	3227.00

4798

invoice

605823

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/20/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/20/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
8	8		MD-ST336752	SEAGATE 36GB 15K RPM CHEETAH	539.00	4312.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

OK # 10008

NonTaxable Subtotal	4312.00
Taxable Subtotal	0.00
Tax	4799 0.00
Total	4312.00

invoice

605779

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: C38748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/13/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
12	12		MI-ADD/ON	DDS-2 TAPE	9.50	114.00
1	1		SW-BUNDLE	MS FRONT PAGE 2000 CD	65.00	65.00
1	1		UPGRADE	SCSI CONTROLLER UPGRADE	396.00	396.00
4	4		HD-ST336752	SEAGATE 36GB U160 15K RPM	543.00	2172.00
12	12		CB-EXTEN.	POWER SPLITTER --Y CABLE	2.00	24.00
1	1		FM-3/U56I	3COM/USR 56K V90 PCI 2977	55.00	55.00
2	2		KB-LOGITEC/M	REMOTE CONTROLLER	55.00	110.00
1	1		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	329.00	329.00
6	6		ME-R/256	256MB RAMBUS 800MHZ	95.00	570.00
2	2		ME-SD512A	512MB PC100 SDRAM ECC	79.00	158.00
2	2		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	329.00	658.00
1	1		MB-SMSBA	SUPERMICRO P4DV6+ DUAL XEON MB	650.00	650.00

l the computer systems carry a one year to three year limited warranty.15%
stocking fee for returns after 7 days but within 30 days of the purchase.No
turn will be accepted without prior authorisation.
rranty will be void, when GCS sticker(s) is removed.

Ok # 10035

NonTaxable Subtotal	5301.00
Taxable Subtotal	0.00
Tax 4800	0.00
Total	5301.00

invoice

603976

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
09/16/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	09/16/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE

Warranty will be void, when GCS sticker(s) is removed.

NonTaxable Subtotal	1200.00
Taxable Subtotal	0.00
Tax	0.00
Total	1200.00

4801

invoice

603976

CUSTOMER NO. CA8748

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
09/16/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	09/16/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CPU-P4/18	INTEL PENTIUM 4 1.8GHZ	1200.00	1200.00
1	1		MB-I/D845	INTEL P4 D845 WNL MOTHERBOARD	0.00	0.00
1	1		ME-SD512B	512MB SDRAM PC133	0.00	0.00
1	1		HD-WD64AA	W.D.60GB ATA100/7200 RPM	0.00	0.00
1	1		FD-M144	MITSUMI 1.44MB FDD	0.00	0.00
1	1		VD-ARM64A	ATI RADEON 7000 64MB AGP	0.00	0.00
1	1		DVD-P/115E	16X48X DVD DRIVE SONY	0.00	0.00
1	1		CDW-CRX140E	40X20X48X CD-RW DRIVE MIT	0.00	0.00
1	1		FM-A56/PM	A OPEN 56K PCI V92 /VOICE	0.00	0.00
1	1		SW-MSXPH	MS WINDOWS XP HOME	0.00	0.00
1	1		CA-EP4	VIEWMICRO SEE THROUGH BLUE	0.00	0.00
1	1		MT-N/AS120	NEC 15" FLAT LCD MONITOR	0.00	0.00
1	1		SK-ATP3	BENWIN 2000 SPEAKER	0.00	0.00
1	1		KB-LOGITEC/M	LOGITEC PS/2 KEYBOARD	0.00	0.00
1	1		MO-LTWPS/2	LOGITEC WHEELL PS/2 MOUSE	0.00	0.00
1	1		PT-HP612	HP 656 DESKJET COLOR PRINTER	0.00	0.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.

Ck#10517

NonTaxable Subtotal	1200.00
Taxable Subtotal	0.00
Tax	0.00
Total	1200.00

4802

United States District Court

SOUTHERN DISTRICT OF NEW YORK

TO: General Computers & Services
ATTN: Angel Liu
10 West 37th Street, Floor 5
New York, NY 10018
Tel: (212) 594-1074
Fax: (212) 594-9012

GREETINGS:

WE COMMAND YOU that all and singular business and excuses being laid aside, you appear and attend before the GRAND JURY of the people of the United States for the Southern District of New York, at the United States Courthouse, Foley Square (40 Centre Street), Room 209, in the Borough of Manhattan, City of New York, New York, in the Southern District of New York, at the following date, time and place:

Appearance Date: December 20, 2005 Appearance Time: 10:00 a.m.

to testify and give evidence in regard to an alleged violation of :

Title 18, United States Code, Section 666

and not to depart the Grand Jury without leave thereof, or of the United States Attorney, and that you bring with you and produce at the above time and place the following:

See Attached Rider

NB: Personal appearance is not required if the requested documents are produced on or before the return date to Special Agent Rachel Garrison Ondrik, US Department of Commerce, Office of the Inspector General, Office of Investigations, Alexandria Virginia Field Office, 551 John Carlyle Street, Room 3A73, Phone: (202) 438-1749, Fax: (571) 272-0194.

Failure to attend and produce any items hereby demanded will constitute contempt of court and will subject you to civil sanctions and criminal penalties, in addition to other penalties of the Law.

DATED: New York, New York
December 6, 2005

Michael J. Garcia / JES

MICHAEL J. GARCIA
United States Attorney for the Southern District of New York

J. Michael McMahon
CLERK

Jocelyn E. Strauber
Assistant United States Attorney
One St. Andrew's Plaza
New York, New York 10007

Telephone: 212-637-1034

invoice

618103

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

DATE	SHIP VIA	F.O.B.	TERMS
05/28/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	05/28/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		MI-ADD/ON	MOBILE RACK FOR SCSI HARD DRIVE	79.00	237.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10963

NonTaxable Subtotal	237.00
Taxable Subtotal	0.00
Tax	0.00
Total	237.00

4804

invoice

609858

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/24/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/24/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRI
2	2		SC-A/2930	ADAPTEC 39160 U320 CONTROLLER	339.00	678.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

ck # 10919

NonTaxable Subtotal	678.00
Taxable Subtotal	0.00
Tax	0.00
Total	678.00

4805

invoice

609473

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/11/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/11/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
1	1		MI-ADD/ON	SUPERMICRO 3820 BAREBONE SYSTEM	795.00	795.00
1	1		CPU-P4/2	INTEL P4 XEON 2.0GHZ CPU	189.00	189.00
2	2		ME-R/128	RAMBUS 128MB 800 MHZ	55.00	110.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Chk # 10865

NonTaxable Subtotal	1094.00
Taxable Subtotal	0.00
~~Tax~~	~~0.00~~
Total	1094.00

4806

invoice

699297

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
02/20/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	02/20/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRIC
4	4		MI-MR/SCSI	MOBILE RACK UW SCSI/68PIN	79.00	316.00
1	1		PT-HP1200	HP LASER JET 1200 PRINTER	399.00	399.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10883

NonTaxable Subtotal	715.00
Taxable Subtotal	0.00
~~Tax~~	4807 0.00
Total	715.00

invoice

608771

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/13/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/13/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		MI-ADD/ON	DATA TANK FOR SCSI	79.00	316.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

CK# 10808

NonTaxable Subtotal	316.00
Taxable Subtotal	0.00
Tax 4808	0.00
Total	316.00

invoice

608967

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8746

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/13/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/13/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-LWG2/32	MSI NVIDIA G3 TI200 128MB AGP	139.00	139.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10802

NonTaxable Subtotal	139.00
Taxable Subtotal	0.00
Tax	0.00
Total	139.00

4809

invoice

608963

CUSTOMER NO: CA8748

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/13/03	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	01/13/03	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	ITEM DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-DG460/8A	NVIDIA G4 TI4600 128MB AGP	289.00	289.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10769

NonTaxable Subtotal	289.00
Taxable Subtotal	0.00
Tax	0.00
Total	289.00

4810

invoice

608799

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/17/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/17/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SC-A/2100S	ADAPTEC 2100S RAID CONTROLLER	395.00	395.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

OK # 10731

NonTaxable Subtotal	395.00
Taxable Subtotal	0.00
Tax	0.00
Total	395.00

4811

invoice

505401

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/04/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/04/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NW-IP100/S	3COM 10/100/1000 ETHERNET	109.00	109.00
121	12	109	MI-ADD/ON	4 MM 40GB TAPE	24.00	288.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10728

NonTaxable Subtotal	397.00
Taxable Subtotal	0.00
Tax	0.00
Total	397.00

4812

invoice

608635

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/02/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		SC-A/2100S	ADAPTEC 2100S RAID CONTROLLER	395.00	1185.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10714

NonTaxable Subtotal	1185.00
Taxable Subtotal	0.00
Tax	0.00
Total	1185.00

4813

invoice

505634

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/02/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
8	8		MI-MR/E	MOBILE RACK FOR SCSI	79.00	632.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10713.

NonTaxable Subtotal	632.00
Taxable Subtotal	0.00
Tax	0.00
Total	632.00

4814

invoice

688497

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

DATE	SHIP VIA	F.O.B.	TERMS
11/13/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/13/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		DVD-CLMK5004	DVD RAM/RW DRIVE PIONEER A-04	299.00	299.00
1	1		HUB-LY8/DS	LINKSYS 8 PORT SWITCH 10/100	69.00	69.00
2	2		CB-RJ45	RJ 45 CAT. 5E 10FT CABLE	4.00	8.00
2	2		CB-RJ45	RJ 45 CAT. 5E 25FT CABLE	8.00	16.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck#10669

NonTaxable Subtotal	392.00
Taxable Subtotal	0.00
Tax	0.00
Total	392.00

4815

invoice

6086546

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/19/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/19/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		DVD-P/115E	PIONEER CD-RW DRIVE 105	309.00	309.00
1	1		SC-A/2100S	ADAPTEC 2100S RAID CONTROLLER	395.00	395.00
1	1		SC-AAW37I	ADAPTEC 3410S RAID CONTROLLER	695.00	695.00
1	1		FM-A56/PM	A OPEN 56K PCI V92 /VOICE	20.00	20.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10708 $724.
Apply credits. $695.
1419.-

NonTaxable Subtotal	1419.00
Taxable Subtotal	0.00
Tax	0.00
Total	1419.00

4816

invoice

006502

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/14/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	11/14/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
5	5		LABOR	SERVICE CHARGER PER HOUR	65.00	325.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10632

NonTaxable Subtotal	325.00
Taxable Subtotal	0.00
Tax	0.00
Total	325.00

4817

invoice

608407

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/05/02	PICK UP	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/05/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-ATE32A	ATI XPERT 2000 32MB AGP	39.00	39.00
1	1		NW-3C905B/C	3COM 9096B 1000 NIC SERVER PCI	139.00	139.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

Ck# 10632

NonTaxable Subtotal	178.00
Taxable Subtotal	0.00
~~Tax~~	0.00
Total	178.00

4818

ge 1

invoice

~~007660~~

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. ~~CA8748~~

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
08/07/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	08/07/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		CA-APATX	APAX ATX TOWER CASE	40.00	40.00
1	1		CD-CL5233E	52X CD-ROM DRIVE L.G.	25.00	25.00
1	1		FD-M144	MITSUMI 1.44MB FDD	15.00	15.00
1	1		LABOR	SERVICE CHARGER PER HOUR	25.00	25.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10500

NonTaxable Subtotal	105.00
Taxable Subtotal	0.00
~~Tax~~ 4819	0.00
Total	105.00

invoice

502213

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
06/10/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	06/10/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		HUB-LY8/DS	LINKSYS 8 PORT DSL ROUTER	159.00	159.00
2	2		SW-MSO2000	MS OFFICE 2000 XP PROFESSIONAL	295.00	590.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10271

NonTaxable Subtotal	749.00
Taxable Subtotal	0.00
Tax	0.00
Total	749.00

4820

invoice

607627

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
08/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	08/02/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		ME-R/256	256MB RAMBUS 800MHZ	99.00	396.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10371

NonTaxable Subtotal	396.00
Taxable Subtotal	0.00
Tax	0.00
Total	396.00

4821

invoice

607791

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
08/23/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	08/23/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		KB-LOGITEC/M	LOGITEC FREEDOM OPTICAL KB &	95.00	190.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
'arranty will be void, when GCS sticker(s) is removed.

Ck # 10430

NonTaxable Subtotal	190.00
Taxable Subtotal	0.00
Tax	0.00
Total	190.00

4822

invoice

E05706

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/12/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/12/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SC-A/2100S	ADAPTEC 2100S RAID CONTROLLER	425.00	425.00
2	2		KB-LOGITEC/M	LOGITEC FREEDOM OPTICAL KB &	99.00	198.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

ck#10164

NonTaxable Subtotal	623.00
Taxable Subtotal	0.00
Tax	0.00
Total	623.00

4823

invoice

006742

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

OLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/17/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/17/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		MI-MR/SCSI	MOBILE RACK UW SCSI	88.00	176.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck#10178

NonTaxable Subtotal	176.00
Taxable Subtotal	0.00
Tax	0.00

4824

invoice

606760

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

OLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/19/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/19/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		MI-MR/SCSI	MOBILE RACK UW SCSI	88.00	88.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

CK# 10179.

NonTaxable Subtotal	88.00
Taxable Subtotal	0.00
Tax	0.00
Total	88.0

invoice

006564

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
05/09/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	05/09/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		UPGRADE	FROM XP OFFICE SMALL BUSI TO	127.00	127.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10196

NonTaxable Subtotal	127.00
Taxable Subtotal	0.00
Tax	0.00
Total	127.00

4826

invoice

505900

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA6748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
05/02/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/30/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-MSXPP	MS OFFICE XP SMALL	179.00	179.00
1	1		CDW-Y84248	32X12X40X CD-RW DRIVE MIT	95.00	95.00
1	1		DVD-A1040P	16X48X DVD DRIVE SONY	59.00	59.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck#10205

NonTaxable Subtotal	333.00
Taxable Subtotal	0.00
Tax	0.00
Total	333.00

4827

invoice

607268

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
06/14/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	06/14/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-MSO2000	MS OFFICE XP FOR SMALL BUSINESS	179.00	179.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
'arranty will be void, when GCS sticker(s) is removed.

CK# 10273

NonTaxable Subtotal	179.00
Taxable Subtotal	0.00
Tax 4828	0.00
Total	179.00

invoice

506816

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/25/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/23/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
3	3		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	79.00	237.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck#10183

NonTaxable Subtotal	237.00
Taxable Subtotal	0.00
Tax	0.00
Total	237.00

4829

invoice

606416

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: C36748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/07/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
LEEBURGER	03/07/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NB-I/T	IBM THINKPAD T23	2500.00	2500.00
1	1		MI-S/H	SHIPPING	30.00	30.00

.l the computer systems carry a one year to three year limited warranty.15%
:stocking fee for returns after 7 days but within 30 days of the purchase.No
:turn will be accepted without prior authorization.
.rranty will be void, when GCS sticker(s) is removed.

Ck# 10122

NonTaxable Subtotal	2530.00
Taxable Subtotal	0.00
~~Tax~~	~~0.00~~
Total	2530.00

4830

invoice

006546

CUSTOMER NO. CA8748

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/14/02	p/u	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	03/14/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-ARM64A	ATI AIW RADEON 8500 64MB AGP	389.00	389.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorization.
Warranty will be void, when GCS sticker(s) is removed.

Ck# 10135

NonTaxable Subtotal	389.00
Taxable Subtotal	0.00
Tax	0.00
Total	389.00

4831

invoice

606545

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

OLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
3/25/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/23/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		DVD-A1040P	DVD RAM/RW P/L3D311 DRIVE	365.00	365.00

.l the computer systems carry a one year to three year limited warranty.15%
:stocking fee for returns after 7 days but within 30 days of the purchase.No
:turn will be accepted without prior authorization.
:rranty will be void, when GCS sticker(s) is removed.

Ck # 10129

NonTaxable Subtotal	365.00
Taxable Subtotal	0.00
Tax 4832	0.00
Total	365.00

invoice

606613

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/02/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/29/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		ME-R512	512MB RAMBUS PC800	239.00	956.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10139

NonTaxable Subtotal	956.00
Taxable Subtotal	0.00
Tax	0.00
Total	956.00

4833

invoice

605852

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
04/29/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	04/29/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
4	4		ME-R512	512MB RAMBUS PC800 ECC	237.00	948.00

All the computer systems carry a one year to three year limited warranty.15%
restocking fee for returns after 7 days but within 30 days of the purchase.No
return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck # 10154

NonTaxable Subtotal	948.00
Taxable Subtotal	0.00
Tax 4834	0.00
Total	948.00

invoice

605922

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
01/04/02	P/U	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/04/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		VD-ATE32A	ATI RADEON 7500 64MB AGP	179.00	179.00
4	4		HD-ST336752	SEAGATE 36GB 15K RPM CHEETAH	539.00	2156.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ok # 10162

NonTaxable Subtotal	2335.
Taxable Subtotal	0.
Tax	0.
Total	4835 2335.

invoice

606422

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
03/08/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	03/08/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		HD-ST336752	SEAGATE 36GB 15K 80PIN	535.00	1070.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 10102

NonTaxable Subtotal	1070.00
Taxable Subtotal	0.00
Tax	0.00
Total	1070.00

4836

invoice

506092

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
1/24/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/24/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NB-S/V	IBM THINKPAD 12P1992	1860.00	1860.00

1 the computer systems carry a one year to three year limited warranty.15%
stocking fee for returns after 7 days but within 30 days of the purchase.No
turn will be accepted without prior authorisation.
rranty will be void, when GCS sticker(s) is removed.

Ck # 10074. $ 1680 —

Apply $ 180.
credit
from (Tax exempt).

NonTaxable Subtotal	1860.00
Taxable Subtotal	0.00
Tax	0.00
Total	1860.00

4837

invoice

605816

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. C38748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/19/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	12/19/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
8	8		ME-R/256	256MB RAMBUS 800MHZ	95.00	760.00
1	1		MT-D/712B	17" CTX LCD MONITOR	645.00	645.00
1	1		VD-ARM64A	ATI AIW RADEON 64MB 8500 AGP	369.00	369.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

OK# 100 11

NonTaxable Subtotal	1774.00
Taxable Subtotal	0.00
Tax	0.00
Total	1774.00

4838

invoice

605655

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: CA8748

OLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
2/24/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/24/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SC-A/21003	ADAPTEC 21003 RAID CONTROLLER	425.00	425.00

.l the computer systems carry a one year to three year limited warranty. 15%
stocking fee for returns after 7 days but within 30 days of the purchase. No
turn will be accepted without prior authorisation.
rranty will be void, when GCS sticker(s) is removed.

Ck # 10019

NonTaxable Subtotal	425.00
Taxable Subtotal	0.00
Tax	0.00
Total	425.00

4839

invoice

505614

CA8748

CUSTOMER NO.

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
1/28/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	1/28/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SC-AAW37I	ADAPTEC 32003 RAID CONTROLLER	623.00	623.00

.l the computer systems carry a one year to three year limited warranty.15%
:stocking fee for returns after 7 days but within 30 days of the purchase.No
:turn will be accepted without prior authorization.
:rranty will be void, when GCS sticker(s) is removed.

CK# 10002

NonTaxable Subtotal	623.00
Taxable Subtotal	0.00
Tax 4840	0.00
Total	623.00

1

invoice

CA8748

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO.

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
12/14/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	12/14/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		CPU-P4/17	INTEL P4 1.7GHZ CPU XEON	329.00	658.00
8	8		MI-ADD/ON	SCSI MOBILE RACK 80PIN	85.00	680.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
'arranty will be void, when GCS sticker(s) is removed.

OK #93

NonTaxable Subtotal	1338.00
Taxable Subtotal	0.00
Tax	0.00
Total	1338.00

4841

invoice

605646

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CA8748
CUSTOMER NO.

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/29/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/29/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		UPGRADE	UPG TO WIRELESS KEYBOARD/MOUSE	50.00	50.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

Ck # 89.

NonTaxable Subtotal		50.00
Taxable Subtotal		0.00
Tax	4842	0.00
Total		50.00

invoice

605551

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/15/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/15/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-BUNDLE	ACT 2000 CD ONLY	55.00	55.00
1	1		CPU-P4/17	INTEL P4 1.7GHZ XEON CPU	335.00	335.00
NE YEAR	FOR HA	RDWARE;	THREE YEAR FOR	LABOR; 7 DAYS DOA CLAIM AND RETURN.		

Ck# 3056

NonTaxable Subtotal	390.00
Taxable Subtotal	0.00
Tax 4843	0.00
Total	390.00

invoice

605566

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/16/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/16/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-BUNDLE	MICROSOFT PROJECT	480.00	480.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 3059

NonTaxable Subtotal	480.00
Taxable Subtotal	0.00
Tax 4844	0.00
Total	480.00

invoice

5053774

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/29/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/29/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-NSW	MS WIN 2000 ADVANCED SERVER CD	635.00	635.00
1	1		SW-MSXPH	MS EXCHANGE SERVER CD	800.00	800.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck # 3058.

NonTaxable Subtotal	0.00
Taxable Subtotal	1435.00
Tax (8.250 %)	4845 118.39
Total	1553.39

invoice

505422

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/01/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/01/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-NSW	MS VISUAL STUDIO 6.0 CD ONLY	480.00	480.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

ok # 3051

NonTaxable Subtotal	0.00
Taxable Subtotal	480.00
Tax (8.250 %)	4846 39.60
Total	519.60

invoice

605391

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/30/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/30/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		SW-W98/2/P	MS WINDOWS 98 2ND EDITION	99.00	99.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck# 3046

NonTaxable Subtotal	0.00
Taxable Subtotal	99.00
Tax (8.250 %) 4847	8.17
Total	107.17

invoice

605525

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO. CA8748

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
11/13/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	11/13/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B/O	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		MI-ADD/ON	SCSI MOBILE RACK 80PIN	90.00	180.00

ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorisation.
arranty will be void, when GCS sticker(s) is removed.

Ck#3049.

NonTaxable Subtotal	0.00
Taxable Subtotal	180.00
Tax (8.250 %)	14.85
Total	194.85

invoice

605237

CUSTOMER NO. 6746

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		NW-DL530TX	D-LINK 100/1000 NIC	99.00	198.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck#2968

NonTaxable Subtotal	0.00
Taxable Subtotal	198.00
Tax (8.250 %)	4849 ~~16.34~~
Total	214.34

invoice

605236

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

CUSTOMER NO: GA8748

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		CB-EXTEN.	KVM THREE IN ONE CABLE	19.00	38.00

.ll the computer systems carry a one year to three year limited warranty.15%
estocking fee for returns after 7 days but within 30 days of the purchase.No
eturn will be accepted without prior authorization.
arranty will be void, when GCS sticker(s) is removed.

Ck# 2991

NonTaxable Subtotal	0.00
Taxable Subtotal	38.00
Tax (8.250 %)	3.14
Total	41.14

4850

invoice

605235

CUSTOMER NO CA8748

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	YOUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2	2		UPGRADE	FROM E-STAR TO ANTEC SX1030	73.00	146.00

All the computer systems carry a one year to three year limited warranty.15% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted without prior authorisation.
Warranty will be void, when GCS sticker(s) is removed.

Ck#2993

NonTaxable Subtotal	0.00
Taxable Subtotal	146.00
Tax (8.250 %)	12.05

4851

sgi

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Remit To

Bill To

SGI (Silicon Graphics Inc.)
655 3rd Avenue
15th Floor
Suite 1500
NEW YORK, NY 10017
United States

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Credit Memo

Number	Date	Page
3010034164	23-AUG-02	1 of 2
Payment Terms	Due Date 23-AUG-02	
Customer P.O. Number 2001015	FOB	
Incoterms	Sales Order Number 300016347	
Customer Acct. Number 2541	SGI Tax Reference 94-2789662	
Currency USD	Customer Tax Reference	

Salesperson Inactive - Lavender, Scott	OA Contact
Bill To Contact	Ship Date
Ship Via	Waybill Number

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	WT5-1P400V12-536 Octane2 V12 Graphics R12000A Serial Number		0		8.25	17,817.25	0.00
2	FREIGHT FREIGHT Serial Number				8.25	234.65	0.00
3	D-MON21A-NC 21" Flat Trinitron, Tilt-Swivel, Color Monitor Serial Number		0		8.25	0.00	0.00
4	KBB-US Keyboard Kit- United States for O2, Octane Serial Number		0		8.25	0.00	0.00
5	DK-P5-001 Power Cord - USA, Canada Serial Number		0		8.25	0.00	0.00
6	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number		0		8.25	210.00	0.00
7	HU-MEM512-4 512MB memory upgrade for new OCTANE Serial Number		0		8.25	1,100.00	0.00
8	DCD-OCT Dual Channel Display board for Octane2 V12 Serial Number		0		8.25	1,650.00	0.00

Number	Date	OA Contact	Ship Via	Page
3010034164	23-AUG-02			2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Lavender, Scott				

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
9	PCI-CARDCAGE PCI Cardcage option for Octane and Octane2 Serial Number		0		8.25	825.00	0.00
10	CBL-SCSI3/CENT-.75 SCSI3 to Centronics Cable (.75m) Serial Number		0		8.25	55.00	0.00
11	P-CDR40-EXT External 40X CD-ROM SCSI Drive for Octane Serial Number		0		8.25	645.00	0.00
12	FC-EW3 FULLCARE 3-YEAR EW Serial Number		0		8.25	4,650.00	0.00
13	MO5-CD CD-ROM Update Media requirement - For Serial Number		0		8.25	600.00	0.00
14	FPD180-OPT Additional 18.1" LCD FP Display. Avail for O2, Serial Number		0		8.25	1,256.50	0.00
15	PCI-GIGENET-C-SU 1-Port copper Gig. Ethernet for Octane/O200 Serial Number		0		8.25	426.25	0.00

Tax Summary USD

Rate	Tax	Net
8.25	-2,534.92	0.00

Credit Memo Confirmation
This is not a request for payment

Taxable	0.00
Non-taxable	0.00
Tax	<2,534.92>
Freight	0.00
Total	<2,534.92>

Unknown Cable -

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010031242	08-JUL-02	1 of 1

Payment Terms Payment due in 30 days	**Due Date** 07-AUG-02
Customer P.O. Number 2001029	**FOB** ORIGIN
Incoterms	**Sales Order Number** 300027937
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Inactive - Witko, Ron	**OA Contact**
Bill To Contact Dr. D Karron 1-212-686-8742	**Ship Date**
Ship Via	**Waybill Number** 0

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	018-0838-001 CABLE ASSY 13W3 TO HD15 10' LONG Serial Number	2	2	0	8.25	69.60	139.20

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	139.20
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	**139.20**

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010012810	14-DEC-01	1 of 1

Payment Terms Payment due in 30 days	**Due Date** 13-JAN-02
Customer P.O. Number DEV-212-686-8742	**FOB** DESTINATION
Incoterms	**Sales Order Number** 300015009
Customer Acct. Number 2541	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To

Silicon Graphics Inc
Dept 33341
P.O. Box 39000
SAN FRANCISCO,CA,94139-3341
United States

Bill To

SGI (Silicon Graphics Inc.)
Demo/Eval/Internal Orders
1500 Crittenden Lane
MOUNTAIN VIEW, CA 94043
United States

Salesperson	**OA Contact**
Bill To Contact Phil Cunningham 650-933-5633	**Ship Date** 14-DEC-01
Ship Via UPS GROUND	**Waybill Number** 1ZX544W80341581714

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT FREIGHT Serial Number				8.25	3.18	3.18
1	SV4-WELCOME-3.0-5 KIT PRODEV C++ 3.0-5 DEVLPR WELCOME Serial Number	1	1	0	8.25	0.00	0.00

Tax Summary USD

Rate	Tax	Net
8.25	0.26	3.18

Taxable	3.18
Non-taxable	0.00
Tax	0.26
Freight	0.00
Total	3.44

sgi

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010033978	22-AUG-02	1 of 1

Payment Terms: Payment due in 30 days	Due Date: 21-SEP-02
Customer P.O. Number: 2001029	FOB: ORIGIN
Incoterms:	Sales Order Number: 300027928
Customer Acct. Number: 85263	SGI Tax Reference: 94-2789662
Currency: USD	Customer Tax Reference:

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson: Inactive - Witko, Ron	OA Contact: GAREY
Bill To Contact: Dr. D Karron 1-212-686-8742	Ship Date: 21-AUG-02
Ship Via: UPS GROUND	Waybill Number: 1zr5412a0341330722

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1	FREIGHT FREIGHT Serial Number				8.25	100.79	100.79

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	100.79
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	100.79

HC: 000

3060

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

11/20/2001

PAY TO THE ORDER OF Silicon City $ **1,000.00

One Thousand and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈003060⑈ ⑆021000021⑆ 131068299665⑈

COMPUTER AIDED SURGERY, INC.
Silicon City

11/20/2001 3060

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/13/2001	Bill	AAAL1072	16,950.50	16,950.50		1,000.00
					Check Amount	1,000.00

CHASE 1,000.00

COMPUTER AIDED SURGERY, INC.
Silicon City

11/20/2001 3060

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/13/2001	Bill	AAAL1072	16,950.50	16,950.50		1,000.00
					Check Amount	1,000.00

4857

CHASE 1,000.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1163

Date
06/14/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	

Qty	Description	Unit Price	Ext. Price
1	FORTRA Raid	$15,294.12	$15,294.12

SubTotal	$15,294.12
Sales Tax	$0.00
Shipping	$21.75
Total	$15,315.87

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

0.C

0.C

315.87 +
1,000.00 +
3,500.00 +
500.00 +
1,000.00 +
1,000.00 +
1,000.00 +
1,000.00 +

008

9,315.87G+

DE

8 parts on spreadsheet

Check copies attached

NIST ATP DMT PROGRAM

1/5/2003 10730

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAA11163	15,315.87	10,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM

2/12/2003 10788

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAA11163	15,315.87	9,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM

3/8/2003 10838

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAA11163	15,315.87	8,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM

4/16/2003 10886

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAA11163	15,315.87	7,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program 1,000.00

NIST ATP DMT PROGRAM
Silicon City

7/6/2002 10314

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	15,315.87		315.87
					Check Amount	315.87

8/1/02

NIST ATP DMT Program 315.87

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

8/3/2002 10390

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	15,000.00		1,000.00
					Check Amount	1,000.00

Dep pay stub

Bill 1400.

NIST ATP DMT Program 1,000.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

10/18/2002 10532

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	3,500.00		3,500.00
					Check Amount	3,500.00

dep 11/5/02

Bill

NIST ATP DMT Program 3,500.00

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

11/17/2002 10624

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1163	15,315.87	10,500.00		500.00
					Check Amount	500.00

Dep 11/15/02

NIST ATP DMT Program 500.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1168

Date
07/01/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

ment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	Verbal

Qty	Description	Unit Price	Ext. Price
1	MBD-SUPERMICRO P4DC6+/ DUAL XEON	$766.64	$766.64
2	BX8053KC2200D-XEON/2.2/GHZ/512K/MPGA	$386.67	$773.34

ink you for placing your order with Silicon City

ase visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,539.98
Sales Tax	$0.00
Shipping	$21.00
Total	$1,560.98

PUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/13/2002 10334

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/01/2002	Bill	AAAI1168	1,560.98	1,560.98		1,560.98
					Check Amount	1,560.98

Paid
Dup Invoice

NIST ATP DMT Program 1,560.98

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1177

Date
07/05/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	Heavy Duty Flat Panel Arm	$293.33	$586.66
2	Vertical Mount	$53.33	$106.66
2	Wall Mount	$42.67	$85.34

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$778.66
Sales Tax	$0.00
Shipping	$30.00
Total	$808.66

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/13/2002

10333

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/05/2002	Bill	AAAI1177	808.66	808.66		808.66
					Check Amount	808.66

808.66

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1178

Date
07/05/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	2005S U160 SCSI RAID KIT 64BIT 66MHZ SODIMM-PCI 48MB CACHE	$329.59	$329.59

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$329.59
Sales Tax	$0.00
Shipping	$7.00
Total	$336.59

POSTED 07/11/02

PAID

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/13/2002

10332

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/05/2002	Bill	AAAI1178	336.59	336.59		336.59
					Check Amount	336.59

Pen
Dup Yellow

336.59

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1190

Date
07/25/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	FP ARMS; (vertical mount)(rotate)(triple pivot)(75mm & 100mm) (Grey)	$275.00	$550.00
	The two brackets you recieved 97-101-003 on the last shippment are the correct backets for THIS arm. What they sent you last time was the incorrect part for what you received last time. It is the correct part for what I'm quoting you here.		

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$550.00
Sales Tax	$0.00
Shipping	$20.00
Total	$570.00

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

9/11/2002 10443

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/25/2002	Bill	AAAI1190	570.00	570.00		570.00
					Check Amount	570.00

NIST ATP DMT Program 570.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1199

Date
08/30/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	

Qty	Description	Unit Price	Ext. Price
10	Quantum SDLT Tapes 110/220	$129.00	$1,290.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,290.00
Sales Tax	$0.00
Shipping	$15.00
Total	$1,305.00

MPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

9/19/2002

10468

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/30/2002	Bill	AAAI1199	1,305.00	1,305.00		1,305.00
					Check Amount	1,305.00

Dup 9/27/01

NIST ATP DMT Program

1,305.00

4865

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1214

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	1 Yr. Next Day Parts ONLY for JMR Fortra & RAID Controllers	$549.00	$549.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$549.00
Sales Tax	$0.00
Shipping	$0.00
Total	$549.00

POSTED
10/18/02

OMPUTER AIDED SURGERY, INC.
~~Silicon City~~ NIST ATP DMT PROGRAM

10/19/2002 10552

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1214	549.00	549.00		549.00
					Check Amount	549.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1216

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	EXTREMEWORKS NBD 24X7X365 1 BUS DAY FOR SUMMIT7I	$1,950.00	$1,950.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,950.00
Sales Tax	$0.00
Shipping	$0.00
Total	$1,950.00

POSTED

PAID

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

12/16/2002

10674

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1216	1,950.00	1,950.00		1,950.00
					Check Amount	1,950.00

1

Dup 1/8/03

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1217

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	KVM Switch	$1,989.00	$1,989.00
	CAB-C1VMM035 035' Hi Res Video Cable (VGA-HD15) - Male to Male		
	VSP-1X2V 1 CPU to 2 Videos (VGA-HD15)		
	CAB-CXVMF005 005' Hi Video Cable (VGA-HD15) - Male to Female		
	CAB-CX0606M001 001' Hi Res UltraCable - KVM to Switch (VGA-HD15F MD6F MD6F)		
	UPB-8UB 1x8 (1U) - PC/UNIX KVM switch, w/OSD		
	B-Chassis (Low), Internal SW Power Supply		
	CAB-CX0606C005 005' Hi Res UltraCable - CPU to Switch (VGA-HD15M MD6M MD6M)		
	CAB-S13W30606C005 005' Hi Res UltraCable - CPU to Switch (Indy, Indigo2, PS/2 keyboard and mouse)		

PAID 10/18/02

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,989.00
Sales Tax	$0.00
Shipping	$65.00
Total	$2,054.00

COMPUTER AIDED SURGERY, INC.
~~Silicon City~~ NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	1/5/2003	10711
10/01/2002	Bill	AAAI1217	2,054.00	2,054.00		Payment	2,054.00
					Check Amount		2,054.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1218

Date
~~10/15/02~~ 9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
6	HD FP Arm	$275.00	$1,650.00
8	HD Wall Bracket	$47.00	$376.00
6	Vertical Mt. for HD	$50.00	$300.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$2,326.00
Sales Tax	$0.00
Shipping	$85.42
Total	$2,411.42

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
~~Silicon City~~

1/5/2003 10715

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	AAAI1218	2,411.42	2,411.42		2,411.42
					Check Amount	2,411.42

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1222

Date 9/27/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # verbal

Qty	Description	Unit Price	Ext. Price
1	NETWORK MANAGEMENT SMARTSLOT CARD 10/100 AUTO-SENSING LAN CONNEC	$293.95	$293.95
1	3D CrystalEyes active liquid crystal shutter eyewear. Includes (2) CR2032 batteries, Emitter & Cable	$950.00	$950.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,243.95
Sales Tax	$0.00
Shipping	$39.97
Total	$1,283.92

POSTED 10/18/02

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	AAAI1222	1,283.92	1,283.92		1,283.92

12/16/2002 — Check Amount 1,283.92

10680

NIST ATP DMT Program

1,283.92

4870

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1225

Date
9/27/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
3	2GB Modules For SGI	$1,235.06	$3,705.18

SubTotal	$3,705.18
Sales Tax	$0.00
Shipping	$30.00
Total	$3,735.18

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

PAID

COMPUTER AIDED SURGERY, INC.
~~NIST ATP DMT~~ Silicon City PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1225	3,735.18	3,735.18	11/21/2002	3,735.18
					Check Amount	3,735.18

10639

NIST ATP DMT Program

3,735.18

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1233

Date 9/27/02

212-448 0261

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
1	I860 DUAL XEON 400MHZ MAX-2GB RDRAM 6PCI AGP4X LAN U160 P15SND	$711.22	$711.22

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$711.22
Sales Tax	$0.00
Shipping	$17.85
Total	$729.07

)MPUTER AIDED SURGERY, INC.

Silicon City NIST ATP DMT PROGRAM

11/11/2002 10597

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/27/2002	Bill	AAAI1233	729.07	729.07		729.07
					Check Amount	729.07

Dep 11/11/02

NIST ATP DMT Progra 729.07

Silicon City
COMPUTERS*STORAGE*NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1237

Date 11/19/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	FP ARMS; (vertical mount)(rotate)(triple pivot)(75mm & 100mm) (Grey)	$275.00	$275.00
3	Wall Brackek for HD	$47.00	$141.00
1	Wall Mount Braket Kit (allows you to mount 400 Series FP Vertical Mount ARMS, 400 Series Extender Arms, 200/300 Series	$40.00	$40.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$456.00
Sales Tax	$0.00
Shipping	$45.00
Total	$501.00

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM

12/16/2002 10679

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/19/2002	Bill	aaa11163 check 10624	501.00	501.00		501.00
					Check Amount	501.00

NIST ATP DMT Program 501.00

Silicon City
COMPUTERS*STORAGE*NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1260

Date 01/07/03

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	Wall Bracket for HD	$47.00	$94.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$94.00
Sales Tax	$0.00
Shipping	$25.70
Total	$119.70

COMPUTER AIDED SURGERY, INC.
Silicon City NIST ATP DMT PROGRAM

1/28/2003 10771

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/07/2003	Bill	AAAI1260	119.70	119.70		119.70
					Check Amount	119.70

1/28/03

Silicon City
COMPUTERS·STORAGE·NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1287

Date 03/14/03

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Joan Gasior	verbal

Qty	Description	Unit Price	Ext. Price
2	Indigo Sleds	$90.00	$180.00
1	SCSI Controller	$449.00	$449.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$629.00
Sales Tax	$0.00
Shipping	$0.00
Total	$629.00

Sent via e-mail 4/14/03

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

4/17/2003 10907

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/14/2003	Bill	AAAI1287	629.00	629.00		629.00
					Check Amount	629.00

Rec'd PKU 5/9/03

4875

4/2/03 1PM Phone Spoke

212-736-4946

Silicon City

COMPUTERS·STORAGE·NETWORKING

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900
Fax (516) 681-5228

INVOICE

Invoice # AAAI1306

Date 05/13/03

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

(212)686-8748 (212)448-0261

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
10	SDLT Tape	$94.00	$940.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com

SubTotal	$940.00
Sales Tax	$0.00
Shipping	$22.95
Total	$962.95

COMPUTER AIDED SURGERY, INC.
NIST ART CMT PROGRAM
Silicon City

Date	Type	Reference	Original Amt.	Balance Due	Discount	6/3/2003	10971
05/13/2003	Bill	AAAI1306	962.95	962.95		Payment	962.95
					Check Amount		962.95

CASI LLC
STEP 3 - PAID ON
JUN 06 2003
BY

NIST (Inc.) Checking Inv. AAAI1306

4876 962.95

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1150

Date
05/16/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty	Description	Unit Price	Ext. Price
1	NORTON GHOST 2002 FOR 98/NT4/W2K/WME/XP	$70.00	$70.00
1	PARTITIONMAGIC 7.0 .	$70.00	$70.00

ank you for placing your order with Silicon City
ote
ease visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$140.00
Sales Tax	$0.00
Shipping	$12.00
Total	$152.00

PAID
CK. NO.
DATE

DOSSIER

MPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

5/24/2002 10215

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/16/2002	Bill	AAAI1150	152.00	152.00		152.00
					Check Amount	152.00

1

Dup Wbr

4877 152.00

NIST ATP DMT Program

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1147

Date 05/10/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # verbal

Qty	Description	Unit Price	Ext. Price
1	JMR Deskside Case for 10-Bay SCSI Fortra	$200.00	$200.00
		SubTotal	$200.00
		Sales Tax	$0.00
		Shipping	$25.00
		Total	$225.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

COMPUTER AIDED SURGERY, INC.
Silicon City NIST APT DMT PROGRAM

5/24/2002 10214

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/10/2002	Bill	AAAI1147	225.00	225.00		225.00
					Check Amount	225.00

NIST ATP DMT Program

225.00

4878

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Faxed 212-448-0261

INVOICE

Invoice # AAAI1145

Date 05/07/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	2005S U160 SCSI RAID KIT 64BIT 66MHZ SODIMM-PCI 48MB CACHE	$329.59	$329.59

ank you for placing your order with Silicon City
ote
ease visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$329.59
Sales Tax	$0.00
Shipping	$12.00
Total	$341.59

POSTED

DI

OMPUTER AIDED SURGERY, INC.
Silicon City
NIST ATP DMT PROGRAM

Date	Type	Reference	Original Amt.	Balance Due	Discount	5/24/2002	10217
05/07/2002	Bill	AAA1145	341.59	341.59		Payment	341.59
					Check Amount		341.59

Dep 6/6/02

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1144

Date
05/07/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	VERBAL

Qty.	Description	Unit Price	Ext. Price
1	I860 DUAL XEON 400MHZ MAX-2GB RDRAM 6PCI AGP4X LAN U160 P15SND	$711.25	$711.25
2	XEON 2.2GHZ 512K L2 CACHE FCBGA PGA603 400MHZ	$572.94	$1,145.88

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,857.13
Sales Tax	$0.00
Shipping	$20.00
Total	$1,877.13

OMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Silicon City

5/24/2002 10213

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/07/2002	Bill	AAA1144	1,877.13	1,877.13		1,877.13
					Check Amount	1,877.13

NIST ATP DMT Program 1,877.13

4880

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1134

Date
04/18/02

Sold To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Jonathan Atkins	Verbal Dr K.

Qty	Description	Unit Price	Ext. Price
1	Novatel iStream PC Card - part number 610214607270	$295.00	$295.00
1	SIM Card - Northeast/160 - part number ZZD1601P004 - $0.00 (this is free with the hardware, but does need to be included as a separate line item)	$0.00	$0.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$295.00
Sales Tax	$0.00
Shipping	$0.00
Total	$295.00

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

4/30/2002 10156

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/18/2002	Bill	AAAI1134	295.00	295.00		295.00
					Check Amount	295.00

NIST ATP DMT Program

295.00

4881

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1124

Date ~~03/28/02~~

Sold To:

CASI
Dan Karron
300 E 33rd St APT. 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street APT 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	EMAIL HS

Qty	Description	Unit Price	Ext. Price
2	GIGABIT ENET PCI 1000BT SINGLE PORT RJ45 CONNECTOR	$570.00	$1,140.00

~~*Thank you for placing your order with Silicon City*~~

~~**Note**~~

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

~~SubTotal~~	~~$1,140.00~~
Sales Tax	$0.00
Shipping	$15.00
Total	$1,155.00

COMPUTER AIDED SURGERY, INC.
~~Silicon City~~ NIST APT DMT PROGRAM

5/2/2002 10180

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/16/2002	Bill	AAAI1124	1,155.00	1,155.00		1,155.00
					Check Amount	1,155.00

NIST ATP DMT Program

1,155.00

4882

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1120

Date
03/19/02

Sold To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	SGI 2GB Module	$1,663.00	$3,326.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,326.00
Sales Tax	$0.00
Shipping	$28.54
Total	$3,354.54

)MPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/31/2002 10130

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/19/2002	Bill	AAAI1120	3,354.54	3,354.54		3,354.54
					Check Amount	3,354.54

NIST ATP DMT Program

3,354.54

Page
4883

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1117

Date
03/12/02

Sold To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	2GB Mem for SGI Octane	$1,663.00	$1,663.00
2	Disk sled for Origin/Octane/Onyx2	$89.00	$178.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,841.00
Sales Tax	$0.00
Shipping	$8.00
Total	$1,849.00

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/29/2002

10117

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
03/12/2002	Bill	AAAI1117	1,849.00	1,849.00		1,849.00
					Check Amount	1,849.00

Dep 4/15

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1106

Date
01/21/02

Sold To:
CASI
Dan Karron
300 E 33rd, St APT. 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street APT 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	EMAIL HS

Qty	Description	Unit Price	Ext. Price
1	GIGABIT ENET PCI 1000BT SINGLE PORT RJ45 CONNECTOR	$570.00	$570.00

Thank you for placing your order with Silicon City

SubTotal	$570.00
Sales Tax	$0.00
Shipping	$15.00
Total	$585.00

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

10077

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Silicon City $ **2,842.00

Two Thousand Eight Hundred Forty-Two and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

⑈010077⑈ ⑆021000021⑆ 131075873565⑈

OMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

2/28/2002 10077

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/15/2002	Bill	AAI1104	1,267.00	1,267.00		1,267.00
01/28/2002	Bill	AAAL1106	585.00	585.00		585.00
02/07/2002	Bill	AAAQ1780	990.00	990.00		990.00
					Check Amount	2,842.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1104

Date
01/15/02

Sold To:
CASI
Dan Karron
300 E 33rd, St Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, Street, Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,226.64
Sales Tax	$0.00
Shipping	$41.00
Total	$1,267.64

10077

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Silicon City $ **2,842.00

Two Thousand Eight Hundred Forty-Two and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

⑈010077⑈ ⑆021000021⑆ 131075873565⑈

)MPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

2/28/2002 10077

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/15/2002	Bill	AAI1104	1,267.00	1,267.00		1,267.00
01/28/2002	Bill	AAAL1106	585.00	585.00		585.00
02/07/2002	Bill	AAAO1780				

4866

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAQ1780

Date
02/07/02

Sold To:
CASI
Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E. 33rd Street Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	SGI GIG-E for Octane	$975.00	$975.00

SubTotal	$975.00
Sales Tax	$0.00
Shipping	$15.00
Total	$990.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

POSTED

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

2/28/2002 10077

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/15/2002	Bill	AAI1104	1,267.00	1,267.00		1,267.00
01/28/2002	Bill	AAAL1106	585.00	585.00		585.00
02/07/2002	Bill	AAAQ1780	990.00	990.00		990.00
					Check Amount	2,842.00

dep PCA 3/8/02

4887 2,842.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1098

Date
12/29/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Joan Gasior

Customer PO # email to HS

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,226.64
Sales Tax	$0.00
Shipping	$18.00
Total	$1,244.64

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

1/9/2002

10027

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/29/2001	Bill		1,244.64	1,244.64		1,244.64
					Check Amount	1,244.64

Dep Pro 1/15/02

4888244.64

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1097

Date 12/29/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # email to HS

Qty	Description	Unit Price	Ext. Price
4	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$613.32
12	5.25" Bay Rail Set 4 GS2000 W/Scrsw	$6.67	$80.04

** Note ** $295 to be credited upon return of HS bay sent on quote AAAQ1710

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$693.36
Sales Tax	$0.00
Shipping	$20.00
Total	$713.36

:OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/29/2002 10110

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/29/2001	Bill	AAAI1097	713.36	713.36		713.36
					Check Amount	713.36

NIST ATP DMT Program 713.36

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1086

Date 12/18/01

Sold To:

CASI
Dan Karron
300 E 33rd St. Ste 4N
New York, NY 10016

Ship To:

Computer Aided Surgery Inc.
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016
212-687-8748

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	2001013

Qty	Description	Unit Price	Ext. Price
1	Deluxe 23 Bays Black Server Tower PS: 780WATT RPS (5 modules) Size: 28"x16.2"x23.6" Package Wht.: 102LB Fans in Chassis: 8x9cm & 2x12cm Ball Bearing Fans Features: *Security with Lockable front and side panels. *Thermal Management Control. *Only in Black.	$1,540.00	$1,540.00
1	Hot Swap Kits — Returned by Dr K. RMA - We Rcd to AEI	$295.00	$295.00

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,835.00
Sales Tax	$0.00
Shipping	$161.00
Total	$1,996.00
	295.00
Due	1701.00

POSTED POSTED

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

3/30/2002 10121

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/18/2001	Bill	AAAI1086	1,701.00	1,701.00		1,701.00
					Check Amount	1,701.00

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1161

Date 06/14/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO # verbal

Qty	Description	Unit Price	Ext. Price
1	Additional Tape Cassette Left Side	$181.18	$181.18
1	Additional Tape Cassette Right Side	$163.53	$163.53

Thank you for placing your order with Silicon City

SubTotal	$344.71
Sales Tax	$0.00
Shipping	$21.85
Total	$366.56

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

POSTED
06/20/02

PAID
CK. NO.
DATE

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/2/2002 10288

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/14/2002	Bill	AAAI1161	366.56	366.56		366.56
					Check Amount	366.56

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

POSTED 6/10/02

INVOICE

Invoice # AAAI1159

Date 06/05/02

Sold To:

Computer Aided Surgery
Attn: Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

PAID

Ship To:

Computer Aided Surgery
Attn: Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	SCSI Extenders	$365.85	$731.70

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$731.70
Sales Tax	$0.00
Shipping	$12.48
Total	$744.18

PAID
CK. NO.
DATE

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

7/1/2002

10276

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/05/2002	Bill	AAAI1159	744.18	744.18		744.18
					Check Amount	744.18

Dep 7/17/02

NIST ATP DMT Program

4892

744.18

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1152

Date
05/17/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	Verbal

Qty	Description	Unit Price	Ext. Price
1	MBD-SUPERMICRO P4DC6+/ DUAL XEON	$682.80	$682.80
1	BX8053KC2200D-XEON/2.2/GHZ/512K/MPGA	$584.40	$584.40

SubTotal	$1,267.20
Sales Tax	$0.00
Shipping	$15.00
Total	$1,282.20

hank you for placing your order with Silicon City

ote

ease visit us on the web at www.siliconcty.com and www.storageyard.com.

RECEIVED

IPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Silicon City

10216

5/24/2002

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/17/2002	Bill	AAAI1152	1,282.20	1,282.20		1,282.20
					Check Amount	1,282.20

Dup Filed

NIST ATP DMT Program

1,282.20

4893

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

6/3/2002 10226

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	20,787.73		5,000.00
					Check Amount	5,000.00

Dep 6/6/02

NIST ATP DMT Program Account 5,000.00

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

7/6/2002 10315

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	15,787.73		787.73
					Check Amount	787.73

NIST ATP DMT Program Account 787.73

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/11/2002 10442

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	15,000.00		1,000.00
					Check Amount	1,000.00

NIST ATP DMT Program Account 1,000.00

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/30/2002 10493

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	14,000.00		14,000.00
					Check Amount	14,000.00

Dep 10/8/02

NIST ATP DMT Program Account 14,000.00

SGI Workstation / Server, (3) display, assoc components

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010015436	10-JAN-02	1 of 2
Payment Terms Payment due in 30 days	**Due Date** 09-FEB-02	
Customer P.O. Number 2001015	**FOB** ORIGIN	
Incoterms	**Sales Order Number** 300016347	
Customer Acct. Number 2541	**SGI Tax Reference** 94-2789662	
Currency USD	**Customer Tax Reference**	

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

SGI (Silicon Graphics Inc.)
655 3rd Avenue
15th Floor
Suite 1500
NEW YORK, NY 10017
United States

Salesperson Inactive - Lavender, Scott	**OA Contact**
Bill To Contact	**Ship Date** 09-JAN-02
Ship Via NAVL 2 DAY	**Waybill Number** 0

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT FREIGHT Serial Number				8.25	234.65	234.65
1	WTS-1P400V12-536 Octane2 V12 Graphics R12000A Serial Number	1	1	0	8.25	17,817.25	17,817.25
3	D-MON21A-NC 21" Flat Trinitron, Tilt-Swivel, Color Monitor Serial Number	1	1	0	8.25	0.00	0.00
4	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	1	1	0	8.25	0.00	0.00
5	DK-P5-001 Power Cord - USA, Canada Serial Number	4	4	0	8.25	0.00	0.00
6	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	210.00	210.00
7	HU-MEM512-4 512MB memory upgrade for new OCTANE Serial Number	1	1	0	8.25	1,100.00	1,100.00
8	DCD-OCT Dual Channel Display board for Octane2 V12 Serial Number	1	1	0	8.25	1,650.00	1,650.00

Number	Date	OA Contact	Ship Via	Page
3010015436	10-JAN-02		NAVL 2 DAY	2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Lavender, Scott	09-JAN-02		0	

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
9	PCI-CARDCAGE PCI Cardcage option for Octane and Octane2 Serial Number	1	1	0	8.25	825.00	825.00
10	CBL-SCSI3/CENT-.75 SCSI3 to Centronics Cable (.75m) Serial Number	1	1	0	8.25	55.00	55.00
11	P-CDR40-EXT External 40X CD-ROM SCSI Drive for Octane Serial Number	1	1	0	8.25	645.00	645.00
12	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	4,650.00	4,650.00
13	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	600.00	600.00
14	FPD180-OPT Additional 18.1" LCD FP Display. Avail for O2, Serial Number	2	2	0	8.25	1,256.50	2,513.00
15	PCI-GIGENET-C-SU 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	426.25	426.25

Tax Summary USD

Rate	Tax	Net
8.25	2,534.92	30,726.15

Taxable	30,726.15
Non-taxable	0.00
Tax	2,534.92
Freight	0.00
Total	**33,261.07**

SGI Workstation w/ peripherals, warranty, etc.
Server

sgi™

Silicon Graphics, Inc.
1500 Crittenden Lane
Mountain View, CA 94043

Invoice

Number	Date	Page
3010036410	27-SEP-02	1 of 2

Payment Terms: Payment due in 30 days	Due Date: 27-OCT-02
Customer P.O. Number: 2001029	FOB: ORIGIN
Incoterms:	Sales Order Number: 300027928
Customer Acct. Number: 85263	SGI Tax Reference: 94-2789662
Currency: USD	Customer Tax Reference:

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson: Inactive - Witko, Ron	OA Contact: GAREY
Bill To Contact: Dr. D Karron 1-212-686-8742	Ship Date: 21-AUG-02
Ship Via: SURFACE	Waybill Number: 0

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.3	WT5-2P600V12-DH1-3 Octane2 Dual V12 Graphics w/DCD on one Serial Number 0800691420FA	1	1	0	8.25	23,718.00	23,718.00
1.1.24	FPD220-FTO-OCT FTO 22" Flat Panel Display for Octane2. Incl Serial Number	2	2	0	8.25	1,199.60	2,399.20
1.1.12	P9-DAT20-INT Internal 4mm Digital Audio SCSI Tape Drive. Serial Number	1	1	0	8.25	640.00	640.00
1.1.15	PCI-GIGENET-C 1-Port copper Gig. Ethernet for Octane/O200 Serial Number	1	1	0	8.25	310.00	310.00
1.1.10	SC4-AWE-6.5 IRIX 6.5 Advanced Workstation Environment Serial Number	1	1	0	8.25	120.00	120.00
1.1.17	HU-OCT2-DUO PowerDuo Package for Octane2. Includes Serial Number	1	1	0	8.25	3,360.00	3,360.00
1.1.14	DCD-OCT2-DH Dual Channel Display daughter card for V12 Serial Number	1	1	0	8.25	1,200.00	1,200.00
1.1.6	KBB-US Keyboard Kit- United States for O2, Octane Serial Number	2	2	0	8.25	0.00	0.00

Number	Date	OA Contact	Ship Via	Page
3010036410	27-SEP-02	GAREY	SURFACE	2 of 2
Salesperson	**Ship Date**	**Customer Contact**	**Waybill Number**	
Inactive - Witko, Ron	21-AUG-02	Dr. D Karron	0	

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
1.1.8	DK-P5-001 Power Cord - USA, Canada Serial Number	3	3	0	8.25	0.00	0.00
1.1.22	M4-SVCWRNT-1.0 Global Services warranty card, system Serial Number	1	1	0	8.25	0.00	0.00
1.1.20	MO5-CD CD-ROM Update Media requirement - For Serial Number	1	1	0	8.25	720.00	720.00
1.1.25	FPD220-OPT Additional 22" Flat Panel Display for Octane2. Serial Number	2	2	0	8.25	1,599.60	3,199.20
1.1.19	FC-EW3 FULLCARE 3-YEAR EW Serial Number	1	1	0	8.25	6,350.00	6,350.00
3.1	P-FLPY120A-EXT External 3.5" Superdisk Floppy Drive for O2, Serial Number	1	1	0	8.25	400.00	400.00
4.1	DK-P5-001 Power Cord - USA, Canada Serial Number	1	1	0	8.25	0.00	0.00
5.1	PCI-SCSI-U3-2P-SU PCI dual port Ultra3 SCSI LVD or Serial Number	1	1	0	8.25	496.00	496.00
6.1	MSE00003U Magellan Mouse for O2, Octane, Octane2. Serial Number	1	1	0	8.25	175.00	175.00
7.1	PCI-SCSI-DF-2P-SU PCI dual port Ultra SCSI HVD adapter Serial Number	2	2	0	8.25	320.00	640.00

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	43,727.40
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	43,727.40

HC: 000

New York State Department of Taxation and Finance

New York State and Local Sales and Use Tax

Exempt Use Certificate for Computer System Hardware

ST-121.3
(3/01)

To be completed by the purchaser and given to the seller.

Read instructions on the back before completing or accepting this form.

(Please print or type)

Name of seller	Name of purchaser
DATAVISION	Computer Aided Surgery INC
Street address	Street address: 300 E 33RD STFL 4N
City / State / ZIP code	City: NY / State: NY / ZIP code: 10016
	Purchaser's *Certificate of Authority* number (see instructions)

Check one: ☐ Single purchase certificate ☐ Blanket certificate

My purchase is exempt from State and local sales and compensating use taxes because the tangible personal property will be used for the exempt purpose indicated below. (Check the box next to the exemption you are claiming.)

☐ (a) **Computer system hardware** which will be used directly and predominantly in the design and development of computer software for sale.

☐ (b) **Computer system hardware** purchased on or after March 1, 2001, which will be used directly and predominantly in providing the service, for sale, of designing and developing Internet Web sites.

☑ (c) **Computer system hardware** purchased on or after March 1, 2001, which will be used directly and predominantly in a combination of the uses described in (a) and (b) above.

– These exemptions are also allowed for **embedded software** that comes as part of computer system hardware. However, these exemptions do **not** apply to other pre-written software, including operating system software and application software.

– These exemptions do **not** apply to the purchase of consumable supplies, or tools used in the operation, maintenance or repair of computer system hardware, or to the services of installing, maintaining, servicing, or repairing computer system hardware.

– See instructions on back for additional information.

If this is a blanket certificate and in the future I make a purchase that does not qualify for the exemption, I will pay the appropriate tax to the seller at the time of purchase.

I certify that the above statements are true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor, under section 1817(m) of the Tax Law and section 210.45 of the Penal Law, punishable by a fine of up to $10,000 for an individual or $20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of owner, partner, officer of purchasing company, etc.	Print name and title	Date
[signature]	PRESIDENT	1/10/2001

Substantial penalties will result from misuse of this certificate *(see back of this form).*

4899

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/07/01 TR#: 0908125 01-KAR016 RATA

1	999999800299000	MICRO SCANNER COLOR USB PALM 11 1	175.00
3	722868109489000	TWIST-FREE CORD ADAPTER	8.97
3	999999777555000	KVM SWITCH FLAT CABLE 6FT	59.97
1	722868343982000	VGA SVGA MONTR CABLE 6' W/CO	19.99
1	662705350585000	56K V.90 INTERNET CALL MODEM	79.99
1	760884134641000	AHA-2930U ULT-SCSI PC PCI PI	99.99
1	792980602601000	CARDSCAN OFFICE USB 600C V6.	425.00

940.60

CC#:

.00	868.91	71.69		940.60	940.60

4900

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/01/01 TR#: 0920885 01-KAR016 AMI

1-	999999800299000	MICRO SCANNER COLOR USB PALM 11 1-	175.00-
1-	662705350585000	56K V.90 INTERNET CALL MODEM	79.99-
1-	662705350585000	56K V.90 INTERNET CALL MODEM	79.99-
			334.98-

MGR OK BY:

.00	334.98	.00		334.98-	334.98-

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/01/01 TR#: 0920893 01-KAR016 AMI

1	999999800299000	MICRO SCANNER COLOR USB PALM 11 1	175.00
1	662705350585000	56K V.90 INTERNET CALL MODEM	79.99
1	662705350585000	56K V.90 INTERNET CALL MODEM	79.99

334.98

MGR OK BY:

.00	334.98	.00		334.98	334.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/01/01 TR#: 0920894 01-KAR016 AMI

1-	999999800299000	MICRO SCANNER COLOR USB PALM 11	1-	175.00-
1-	662705350585000	56K V.90 INTERNET CALL MODEM		79.99-
1-	662705350585000	56K V.90 INTERNET CALL MODEM		79.99-

334.98-

CC#:

.00	334.98	.00		334.98-	334.98-

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

./01/01 TR#: 0920901 01-KAR016 AMI

3	999999666016000	CAT6 RJ45 1 FOOT UTP SNAGLES	9.00
3	999999666015000	CAT6 RJ45 1 FOOT UTP SNAGLES	9.00
2	999999666010000	CAT6 RJ45 3FOOT UTP SNAGLESS	10.00
1	999999666024000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	999999666022000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	999999777806000	HPD50 MALE TO MALE SCSI 3 FO	12.00
1	999999777422000	CABLE SCSI-3/SCSI--6ft screw	15.00
1	761345122221000	Easy USB Adapter Kit: Adds 2	10.00
1	726947098503000	Zoom 56K V.92 Internal PCI F	69.99
1	785414103652000	OneTouch 8100 USB/Parallel 2 115C005256D1 1	99.99

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/01/01 TR#: 0920901 01-KAR016 AMI

254.98

CC#:

.00 254.98 .00 254.98 254.98

4905

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/01/01 TR#: 0920911 01-KAR016 AMI

1	999999666026000	CAT6 RJ45 10 FOOT UTP SNAGLE	9.00
1	999999666025000	CAT6 RJ45 10 FOOT UTP SNAGLE	9.00

18.00

CC#:

.00	18.00	.00		18.00	18.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

l/02/01 TR#: 0921298 01-KAR016 AMI

3	761345770545000	CPU Cooling Case Fan 80mm -	30.00
2	761345770552000	CPU Cooling Case Fan 92mm -	20.00
3	761345122221000	Easy USB Adapter Kit: Adds 2	30.00
1	760884137369000	The FireConnect 4300 Kit is	80.00
1	785461134401000	ASTRA 6400 FIREWIRE 600X1200	95.00
			255.00

CC#:

.00	255.00	.00		255.00	255.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

./15/01 TR#: 0928069 01-KAR016 AMI

1	050644087868 000	Monster Video F-F 4 MTR #SV1	14.00
1	999999777994 000	7-Connector Ribbon Cable LVD	65.00
1	999999666024 000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	999999666021 000	CAT6 RJ45 14 FOOT UTP SNAGLE	10.00
1	761345770538 000	CPU Rackmount Cooling Case F	18.00
1	761345770552 000	CPU Cooling Case Fan 92mm -	10.00
1	745883549863 000	Etherfast 10/100 16-port Wor	130.00
1	999999777137 000	ADAPTER HPDB68F TO HPDB68F I	20.00

CC#: 277.00

.00	277.00	.00		277.00	277.00

4908

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/19/01 TR#: 0930272 01-KAR016 AMI

1	722868104729 000	CABLE VGA MITSUBISHI HDDB15M	28.00
1	722868379448 000	HIGH SVGA EXT CABLE 15FT	35.00
			63.00

CC#:

.00	63.00	.00		63.00	63.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/29/01 TR#: 0935370 01-KAR016 AMI

4	999999666032000	50 ft. CAT6 RJ45 UTP Snagle	88.00

88.00

CC#:

.00	88.00	.00	88.00	88.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

:/01/01 TR#: 0936685 01-KAR016 AMI

1	722868135181 000	ANTI-STATIC WRIST BAND	4.00
3	722868101360 000	CABLE POWER Y SPLITTER 6"	12.00
3	999999777994 000	7-Connector Ribbon Cable LVD	210.00
1	999999000049 000	M6V4MM-1068BU 10' OFFSET 0.8	80.00
1	999999888124 000	3 FAN HARD DRIVE COOLER	12.00
2	999999777151 000	SCA MC80F TO HPDB68F INTERNA	40.00

358.00

CC#:

.00	358.00	.00		358.00	358.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/04/01 TR#: 0938314 01-KAR016 AMI

1	999999777151000	SCA MC80F TO HPDB68F INTERNA	20.00
2	999999777161000	HPDB50 M TO HPDB68M 3'CABLE	34.00
1	050644087868000	Monster Video F-F 4 MTR #SV1	15.00
			69.00

CC#:

.00	69.00	.00	69.00	69.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/08/01 TR#: 0940951 01-KAR016 AMI

3	999999777010000	0.8VHDC TO 68 PIN MALE 3 FOO	135.00
2	999999777001000	Cen50/F to DB25 Ext 12'SCSI	110.00
1	999999777674000	3 ft. SCSI 0.8mm Male to SCS	28.00
2	999999777119000	SCSI-3 EXTERNAL ACTIVE TERMI	40.00
2	999999777120000	SCSI-3 INTERNAL ACTIVE TERMI	40.00
1	999999777133000	Adapter IDC50F to HPDB68F In	20.00
1	999999777997000	68PIN MALE TO 50PIN MALE SCS	20.00
2	999999777137000	ADAPTER HPDB68F TO HPDB68F I	40.00
1	017229053205000	HEADSET F/CELLULAR & CORDLES	15.00
1	037988472376000	KX-TG2553S 2.4 GHz GigaRange	115.00

.00

CC#:

.00	563.00	.00	56	.00	563.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/13/01 TR#: 0944206 01-KAR016 AMI

3	999999777004000	HPDB68F TO HPDB68F EXTERNAL	60.00
1	999999777010000	0.8VHDC TO 68 PIN MALE 3 FOO	40.00
1	000000000000000	LVD RIBBON CABLE 5 CONN.	30.00

130.00

CC#:

.00	130.00	.00		130.00	130.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

./04/02 TR#: 0958406 01-KAR016 AMI

1	999999777422000	CABLE SCSI-3/SCSI--6ft screw	25.00
2	999999777780000	CAT5E SHIELDED COUPLER	16.00
2	763474021826000	***ADAPTER SCSI 3 DB68F/F	60.00
1	999999777161000	HPDB50 M TO HPDB68M 3'CABLE	18.00
			119.00

CC#:

.00	119.00	.00		119.00	119.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

2/14/02 TR#: 0981753 01-KAR016 AMI

2	999999666032000	50 ft. CAT6 RJ45 UTP Snagle	40.00

40.00

CC#:

.00	40.00	.00	40.00	40.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

3/07/02 TR#: 0993154 01-KAR016 RATA

1	092636105563000	Sport Deluxe Computer Backpa	89.99

89.99

CC#:

.00	89.99	.00		89.99	89.99

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/10/02 TR#: 1011460 01-KAR016 AMI

2	684096010077 000	ETHERENGINE 100-AE 10/100Mbp	18.00
2	790069220333 000	10/100Mbps Ethernet AdapterP	26.00
			44.00

CC#:

.00	44.00	.00		44.00	44.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/12/02 TR#: 1013206 01-KAR016 AMI

2	999999777152000	0.8MM VHDC 68M TERMINATOR W/	52.00
2	999999000020000	DB-15F TO DB15F GENDER CHANG	6.00
2	722868102428000	GENDER CHANGER DB9 FEMALE/ F	10.00
1	722868102671000	CABLE AT SERIAL ADAPT 6'DB9F	5.00
2	722868102589000	GENDER CHANGER DB9 FF LOW PR	14.00
1	722868117286000	SCSI I/SCSI III INT ADAPTER	25.00
1	763474091898000	***CABLE PS/2 MC KYB,MOUSE,V	25.00
2	999999777133000	Adapter IDC50F to HPDB68F In	30.00
2	999999777137000	ADAPTER HPDB68F TO HPDB68F I	30.00
1	999999777039000	6FT NULL MODEM CABLE 9 PIN F	8.00
3	761345770040000	Thumb Screws Case Upgrade	9.00
1	722868384916000	OmniView KVM 4-port Switch P	130.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/12/02 TR#: 1013206 01-KAR016 AMI

344.00

CC#:

.00 344.00 .00 344.00 344.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/08/02 TR#: 1026864 01-KAR016 AMI

4	999999777020000	U3W LVD 5.25 FBF+MX4+FBF 68	180.00
1	999999800218000	CASE FULL HEIGHT 68PIN/LVD 1	145.00
1	999999888033000	4-BAY EXT.SCSI-3 LVD 160 200	220.00
3	722868100417000	CABLE AC POWER ADAPTERN	18.00
2	999999777152000	0.8MM VHDC 68M TERMINATOR W/	60.00
2	999999777119000	SCSI-3 EXTERNAL ACTIVE TERMI	40.00
3	999999777137000	ADAPTER HPDB68F TO HPDB68F I	60.00
1	999999777806000	HPD50 MALE TO MALE SCSI 3 FO	15.00
1	999999777241000	CABLE SCSI-3/SCSI--3screw	20.00
1	722868177259000	CABLE SCSI 2/SCSI 3 ADAPTER	20.00
1	999999777138000	0.8MM VHDC 68M TO 0.8MM VHDC	45.00
1	761345770033000	ATX Power Supply Tester	12.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

5/08/02 TR#: 1026864 01-KAR016 AMI

1	999999777024000	ATX POWER SUPPLY 9IN EXTENS	5.00
2	722868102428000	GENDER ADAPTER DB9 FEMALE FE	13.98
2	722868100462000	CABLE DB9 EXTENSION DB9M/F 6	10.00
1	999999777806000	HPD50 MALE TO MALE SCSI 3 FO	18.00

881.98

CC#:

.00	881.98	.00		881.98	881.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

5/15/02 TR#: 1029639 01-KAR016 AMI

1	722868114070 000	EXPANDVIEW VIDEO SEPARATOR V	59.99
1	722868328521 000	OMINVIEW MONITOR EXTENDER F/	39.99
1	761345770415 000	Fan Smart Fan 92mm	16.99
1	999999777119 000	SCSI-3 EXTERNAL ACTIVE TERMI	20.00
1	999999777003 000	HDDB50F TO DB50F EXTERNAL SC	20.00
1	999999777137 000	ADAPTER HPDB68F TO HPDB68F I	20.00
1	722868307267 000	CABLE HDDB15P "Y" 2-HDDB15F	9.99
2	761345770941 000	CPU Cyclone Blower Cooling C	29.98
1	999999777130 000	ADAPTER DB68F TO DB50M	20.00
1	999999777150 000	HPDB68M TO DB50M EXTERNAL AD	20.00
1	999999777161 000	HPDB50 M TO HPDB68M 3'CABLE	16.00
1	999999777241 000	CABLE SCSI-3/SCSI--3screw	18.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

5/15/02 TR#: 1029639 01-KAR016 AMI

1	722868177259 000	CABLE SCSI 2/SCSI 3 ADAPTER	20.00
1	999999500115 000	SUPER VGA HD15,M/F 50' W/FER	35.00

345.94

CC#:

.00	345.94	.00		345.94	345.94

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

5/25/02 TR#: 1033742 01-KAR016 ROCK

1	999999777051000	50'RJ45 CABLE GREEN SNAGLESS	19.99
1	999999777050000	50'RJ45 CABLE RED SNAGLESS	19.99
1	999999777137000	ADAPTER HPDB68F TO HPDB68F I	29.99
1	999999777138000	0.8MM VHDC 68M TO 0.8MM VHDC	49.99
1	999999777113000	HPDB50 M TO HPDB68M 6'CABLE	29.99

149.95

CC#:

.00	149.95	.00		149.95	149.95

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

5/19/02 TR#: 1042545 01-KAR016 AMI

1	785414103522 000	STROBE PRO NT CLR USB/SER/PA KA140W013008	1	225.00

225.00

CC#:

For Paper port

.00	225.00	.00		225.00	225.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

)/13/02 TR#: 1075222 01-KAR016 AMI

2	722868389362 000	ADAPTER DB9M TO RJ12F ADAPTE	9.98
1	999999777151 000	SCA MC80F TO HPDB68F INTERNA	19.99
1	999999800680 000	68-PIN PASS THROUGH TERMINAT	19.99
2	722868179987 000	CABLE MAC PLUS EXTENSION 6'	15.98
1	763429272211 000	SPLITTER 2WAY, 5-900MHz UHF-	3.99
1	761345770422 000	Blue LED 80mm Fan	12.99
1	761345122221 000	Easy USB Adapter Kit: Adds 2	14.99

97.91

CC#:

.00	97.91	.00		97.91	97.91

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

9/20/02 TR#: 1078019 01-KAR016 ROCK

1	027242596023 000	DSC-F707 Cyber-shot® digital S011462317C	1	970.00
2	027242585560 000	Memory Stick 128MB (MSA-128A		140.00
1	027242548015 000	NP-FM50 SONY LITH-ION DCR-TR		60.00
1	092636107239 000	MEMORYSTICK USB READER/WRITE		39.99
1	021331370280 000	58MM UV FILTER GLASS WITH ME		39.99
1	636980617589 000	58MM POLARIZER FILTER METAL		39.99
1	027242591844 000	AC-SQ950D Dual M Series char		129.99
1	092636104511 000	UNIVERSAL HANDHELD ORGANIZER		29.99
1	757887706005 000	PYRO 1394 Memory Stick Fire		70.00

1,519.95

CC#:

.00	1,519.95	.00	1,519.95	1,519.95

4928

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

9/26/02 TR#: 1080748 01-KAR016 AMI

1	999999777141000	CRIMPING TOOL FOR RJ45 & RJ1	35.00
1	722868193143000	250' Gray CAT 5e Horizontal	49.99
1	783250354658000	20-26 AWG RS232 DBSUB CONTAC	49.99
4	999999777036000	3FT RJ45 CAT 5E PURPLE	7.96
2	999999777802000	3FT RJ45 CAT5E-GREEN	3.98
2	999999777805000	3FT RJ45 CAT5E-BLUE	3.98
2	999999777800000	3FT RJ45 CAT5E-WHITE	3.98
1	999999777035000	3FT RJ45 CAT 5E 3 FT YELLOW	1.99
1	999999777810000	CAT5E RJ45 1 FOOT UTP SNAGLE	1.99
1	722868186114000	CABLE AUDIO/VIDE CABLE 6'	14.99
1	722868274866000	MiniVak,Vacuums dirt and dus	9.99
1	722868186121000	CABLE AUDIO/VIDEO CABLE 12'	12.99

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

9/26/02 TR#: 1080748 01-KAR016 AMI

1	722868109489 000	TWIST-FREE CORD ADAPTER	2.99
1	722868176382 000	CABLE CAT5 RJ45 PATCH 7FT SN	4.99
2	722868236185 000	PHONE CABLE 25FT 3-LINE RG12	9.98
1	722868172926 000	CABLE CAT5 RJ45 PATCH 3FT RE	3.99
1	618504070988 000	MULTI-NETWORK CABLE TESTER W	65.00
2	050644003707 000	MTMSH CRIMP BANANAS	25.98

309.76

CC#:

.00	309.76	.00		309.76	309.76

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

9/29/02 TR#: 1081902 01-KAR016 ROCK

12	999999800708000	KEYSTONE JACK 4-PAIR RJ45 CA	59.88
12	999999800709000	KEYSTONE JACK 4-PAIR RJ45 CA	59.88
12	999999800664000	KEYSTONE JACK WHITE	59.88
12	999999800705000	KEYSTONE JACK 4-PAIR RJ45 CA	59.88
12	999999800670000	KEYSTONE JACK BLUE	59.88
1	722868322307000	DELUXE TELCO PUNCH DOWN TOOL	59.99
2	999999500352000	MD4 F/RCA JACK ADAPTER	13.98
2	618504071121000	ENHANCED NETWORK TESTER & TR	299.98
1	999999222809000	NETWORK TESTER RJ11/RJ45	99.99
1	999999666020000	CAT6 RJ45 7 FOOT UTP SNAGLES	7.99
1	999999666012000	CAT6 RJ45 7 FOOT UTP SNAGLES	5.99
1	999999666013000	CAT6 RJ45 7 FOOT UTP SNAGLES	6.99

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

9/29/02 TR#: 1081902 01-KAR016 ROCK

1	999999800673 000	CAT5e RJ45 UTP 10FT BLACK	3.99
2	050644003707 000	MTMSH CRIMP BANANAS	25.98
1	030878926195 000	SPEAKER CABLE 20FT 16AWG	4.99
1	745883548859 000	EtherFast 8-Port 10/100 Work	69.99
1	999999800663 000	4 PORT WALL PLATE WHITE	3.99

903.25

CC#:

.00	903.25	.00		903.25	903.25

4932

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

0/25/02 TR#: 1092829 01-KAR016 ROBB

1	012562589718 000	CD-R80 Pioneer Brand 32x 700	13.99
1	722868110256 000	RJ11 CAT5 IVORY 50' PATCH CB	8.99
1	722868110256 000	RJ11 CAT5 IVORY 50' PATCH CB	8.99

40.00

SHIP INFO:

.00	31.97	.00		31.97	31.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/04/02 TR#: 1097031 01-KAR016 AMI

1	722868110645 000	RG59 COAXIAL CABLE 12FT BLK	4.99
1	999999777163 000	RJ45 CAT 5E 14FOOT BLUE PATC	5.99
1	999999800685 000	CAT5e RJ45 UTP 14FT GREY	3.99
1	999999800676 000	CAT5e RJ45 UTP 10FT YELLOW	3.99
1	999999777165 000	RJ45 CAT 5E 14 FOOT BLACK PA	5.99
1	999999666022 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.99
1	999999777058 000	25'RJ45 CABLE RED SNAGLESS	7.99
1	050644087066 000	***MONSTERVIDEO 2 F-F 4 MTR	34.99
1	999999666012 000	CAT6 RJ45 7 FOOT UTP SNAGLES	5.99
1	050644003707 000	MTMSH CRIMP BANANAS	10.00
1	999999888776 000	TONE GENERATOR & TROBE	110.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/04/02 TR#: 1097031 01-KAR016 AMI

201.91

CC#:

.00 201.91 .00 201.91 201.91

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/12/02 TR#: 1112582 01-KAR016 AMI

1	722868157565000	500' Blue CAT 5e Horizontal	80.00

80.00

CC#:

.00	80.00	.00	80.00	80.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/17/02 TR#: 1114903 01-KAR016 AMI

1	999999777663000	PATCH PANEL 24-PORT CAT5 110	65.00
1	999999777662000	PATCH PANEL 12-PORT CAT5 110	50.00
1	999999777558000	WALL MOUNT BRACKET 7"X19"X12	40.00
1	999999777014000	USB-A TO MINI USB-A 6 FOOT C	10.00

165.00

CC#:

.00	165.00	.00		165.00	165.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

:/30/02 TR#: 1121243 01-KAR016 AMI

1	017229084650 000	DSP-500 Digitally-enhanced G Headset	69.99
1	757887204426 000	USB Turbo 2.0 WebCam with US	89.99
1	740668101113 000	Waikiki Zip Pouch -Neoprene	12.99
1	000000000000 000	UTILITY POUCH	5.00
			177.97

CC#:

.00	177.97	.00		177.97	177.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

./17/03 TR#: 1128285 01-KAR016 AMI

1	745883553051 000	Dual-Band Wireless A+B (11/5	250.00
2	745883553259 000	WPC51AB Dual-Band Wireless A	260.00
1	757887204426 000	USB Turbo 2.0 WebCam with US	89.99
			599.99

CC#:

.00	599.99	.00		599.99	599.99

4939

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

2/13/03 TR#: 1138607 01-KAR016 AMI

1	745883553259 000	WPC51AB Dual-Band Wireless A	135.00
2	999999800965 000	LVD INT.-2/EXT. LVD-2 CONN.6	50.00
2	999999777552 000	HPDB68M-ONE END ACTIVE TERMI	70.00
2	999999777152 000	0.8MM VHDC 68M TERMINATOR W/	70.00
1	999999777011 000	0.8VHDC TO 68 PIN MALE 6 FOO	50.00
1	722868110089 000	HEADPHONE EXTENSION CABLE 25	6.00
1	092636109066 000	Retractable Flat USB Cord- 6	20.00
2	999999777120 000	SCSI-3 INTERNAL ACTIVE TERMI	50.00
1	999999666021 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00
1	999999666023 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00
1	999999666024 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00
1	999999666022 000	CAT6 RJ45 14 FOOT UTP SNAGLE	7.00

CONTINUED

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

2/13/03 TR#: 1138607 01-KAR016 AMI

1	092636109189000	Wireless Optical USB Mini Mo	40.00

519.00

CC#:

.00	519.00	.00		519.00	519.00

4941

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

2/13/03 TR#: 1138609 01-KAR016 AMI

1	740668101113 000	Waikiki Zip Pouch -Neoprene	9.00

9.00

CC#:

.00	9.00	.00		9.00	9.00

4942

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

3/03/03 TR#: 1145459 01-KAR016 AMI

4	999999777010000	0.8VHDC TO 68 PIN MALE 3 FOO	160.00

160.00

CC#:

.00	160.00	.00		160.00	160.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

/25/03 TR#: 1154908 01-KAR016 AMI

1	757887207007000	Pyro 1394 WebCam with Pyro 1	114.99
1	788875888106000	TRAVEL MOUSE-BLACK PC	24.99
1	785414105502000	Strobe XP100 Mobile Scanner	199.99
			339.97

CC#:

.00	339.97	.00		339.97	339.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

3/25/03 TR#: 1154911 01-KAR016 AMI

2	745883553884 000	WMP54G Wireless-G 54Mbps 802	140.00
1	745883553853 000	Wireless-G Broadband Router/	135.00
			275.00

CC#:

.00	275.00	.00		275.00	275.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

3/26/03 TR#: 1155444 01-KAR016 AMI

1	722868246962 000	USB2 A-B PLUG 3FT CABLE	7.00
1	782606634604 000	WAHGA5+ iWavePort 5 dBi High	45.00
1	722868342657 000	FIREWIRE 6-PIN TO 6-PIN 14FT	12.00
1	722868247013 000	USB2 10' A-B TRANSLUCENT CA	10.00
1	722868143797 000	USB EXTENSION 10' A MALE TO	8.00
1	722868138533 000	USB EXTENSION 6' A MALE TO A	7.00
3	722868109366 000	STEREO MINI TO MINI PLUG,12"	11.97
1	757887202101 000	USB Turbo 2.0 WebCam, 640x48	69.99

170.96

CC#:

.00	170.96	.00		170.96	170.96

4946

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

3/27/03 TR#: 1155757 01-KAR016 AMI

1	701107483870000	FireWire and USB2.0 Combo Hu	55.00
1	684096210071000	10/100Mbps PCI LAN Adapter	8.00
1	760884138311000	DuoConnect PCI 2.2 Combo Car	85.00

148.00

CC#:

.00	148.00	.00		148.00	148.00

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/28/03 TR#: 1168794 01-KAR016 AMI

2	999999777138 000	0.8MM VHDC 68M TO 0.8MM VHDC	99.98
1	999999777004 000	HPDB68F TO HPDB68F EXTERNAL	29.99
			129.97

CC#:

.00	129.97	.00		129.97	129.97

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

1/30/03 TR#: 1169591 01-KAR016 MAD

2	785414105403 000	Strobe XP 200 SheetFed 600dp 57422C017217 57422C017316	 1 1	559.98

.00	559.98	.00	55	.00	559.98

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

5/22/03 TR#: 1178577 01-KAR016 AMI

1	607421726221 000	Freespeak with Bluetooth don	169.99
1	680638000018 000	Jade Fars Pictorial MouseRug	14.99
1	680638000322 000	Ivory Julian MouseRug® Mouse	14.99
			199.97

CC#:

.00	199.97	.00		199.97	199.97

4950

COMPUTER AIDED SURGERY INC.
300 EAST 33RD STREET
NY NY 10016

)/19/03 TR#: 1235841 01-KAR016 ELI

1	027242622357 000	BC-TRM Super compact M serie	59.99
2	027242548015 000	NP-FM50 SONY LITH-ION DCR-TR	119.98
			179.97

CC#:

.00	179.97	.00		179.97	179.97

DR. COOL'S CLINIC

AIR CONDITIONING SPECIALISTS

Tel: 686-0094 Fax: 473-6409

LIC. NO. 0919063

WEBSITE: figlia-sons.com

FIGLIA & SONS, INC.

746 East 9th Street, NYC 10009

☐ SALES	☒ SERVICE	☐ WARRANTY	☐ SURVEY	ORDER TAKEN BY: BRIAN	DATE: 6/11/02	BEST TIME

NAME Dr. Harrison	HOME PHONE	M
ADDRESS 746 East 225th Street	WORK PHONE (212) 686-8748	T
CITY NYC	APT.# 4N	W 6.4
SERVICES RENDERED: Pickup, Deliver & Install __ Air Conds. Steam Clean with High Pressure Jenny, Spray with Rust Proof Aluminum Paint.	MAKE ISLANDAIRE	T
	MODEL #	F
		S

	QTY.	DESCRIPTION	PRICE
	1	SERVICE CALL. CHECK (2) UNITS IN LIVING ROOM	
		$1995 + Tax for 18K BTU	
		need 220V line	

f

NOT RESPONSIBLE FOR DAMAGES CAUSED BY WATER LEAKAGE

SUB TOTAL $

COD ☐ CHARGE ☐ NO CHARGE ☒	FOR NEW EQUIPMENT ONLY: 1 YR WARRANTY PARTS & LABOR 5 YR WARRANTY ON COMPRESSOR	90 DAY GUARANTEE ON WORK PERFORMED ON OUR PREMISES.	TAX $
SPECIAL INSTRUCTIONS:			TOTAL $

Serviceman's Signature _____

Customer's Signature _____

10247

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

6/25/2002

PAY TO THE ORDER OF: Figlia & Sons, Inc. $ **1,995.00

One Thousand Nine Hundred Ninety-Five and 00/100********** DOLLARS

Figlia & Sons, Inc.

MEMO

⑈010247⑈ ⑆021000021⑆ 131075873565⑈

Detach on black. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10247

Filed
NAW

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10247

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

WEBWORKS

446 Girard Street
Suite 302
Gaithersburg, MD 20877
(202) 421-5164

Aug. 1, 2002

INVOICE

Bill to: CASI.COM

CASI.COM COLO fee:	$300.00
Total	$300.00

Consulting Agreement

This Agreement is made effective as of April 01, 1997, by and between Computer Aided Surgery, Inc., of 300 East 33rd Street, Suite 4N, New York, New York 10016, and Julia Case o Webworqs, of 11410 - A Georgia Avenue, Wheaton, Maryland 20902.

In this Agreement, the party who is contracting to receive services shall be referred to as "CAS and the party who will be providing the services shall be referred to as "Case".

Case has a background in Computer Programming and is willing to provide services to CASI based on this background.

CASI desires to have services provided by Case.

Therefore, the parties agree as follows:

1. DESCRIPTION OF SERVICES. Beginning on April 01, 1997, Case will provide the following services (collectively, the "Services"): Computer hardware and software consulting, programming, testing, evaluation, recommendation, report writing, optimization, debugging, writing documentation.

2. PERFORMANCE OF SERVICES. The manner in which the Services are to be performe and the specific hours to be worked by Case shall be determined by Case. CASI will rely on Case to 307 hours to fulfill Case's obligations under this Agreement.

3. PAYMENT. CASI will pay a fee to Case for the Services based on $35.00 per hour for a maximum of 307 billable hours. This fee shall be payable monthly, no later than the first day the month following the period during which the Services were performed. Upon termination this Agreement, payments under this paragraph shall cease; provided, however, that Case shall entitled to payments for periods or partial periods that occurred prior to the date of termination and for which Case has not yet been paid.

5. EXPENSE REIMBURSEMENT. Case shall be entitled to reimbursement from CASI for all "out-of-pocket" expenses.

6. SUPPORT SERVICES. CASI will provide the following support services for the benefit Case.

- office space
- staff and secretarial support
- office supplies

7. NEW PROJECT APPROVAL. Case and CASI recognize that Case's Services will inclu working on various projects for CASI. Case shall obtain the approval of CASI prior to the commencement of a new project.

8. TERM/TERMINATION. This Agreement may be terminated by either party upon 30 da written notice to the other party.

METRO SOLAR, INC.
Energy Control Products & Services
309 West John Street
Hicksville, NY 11801

(516) 681-9700 (212) 472-2551

INVOICE

7585

DATE	September 23, 2002
CUSTOMER ORDER NO.	
SALESPERSON	
VIA	212-686-8748

TO Dr. Karron
300 East 33rd Street - 4N
New York, New York 10016

TERMS: Due Upon Receipt

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	1) Supply and install 3M Scotchtint Type P-18ARL in main room and Type LE35AMARL in bedroom - total of 5 windows		
	2) Supply and install Solar Block Shades in place of existing roller shades		
	Total		$2040 00
	Less Deposit		1000 00
	Balance		$1040 00
	TAX EXEMPT		

Thank You!

To Reorder:
800-225-6380 or nebs.com

Fold at (>) to fit 7¼ DU-O-VUE® Envelope.
Typewriter tab stops
PRODUCT 209
NEBS Inc., Boston, MA. 02471. To Order Phone TOLL FREE 1-800-225-6380

MISTRETTA ELECTRIC CORP.
Licensed Electrical Contractor
3507 Riverdale Avenue
Bronx, NY 10463
(718) 548-1649 FAX (718) 548-2129

Invoice 5628

TO Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, N.Y. 10016
~~Attn:~~ ATT Dr. B. Kerron

DATE 9-30-02
JOB NO.
JOB NAME
JOB LOCATION
13-338-0180

	DESCRIPTION	AMOUNT
1.	Replaced feeder cable to larger # 4 copper ~~a~~ [illegible] with 70 amp. circuit breaker. DONE	
2.	Pulled new branch circuits through existing conduit to accomo- date A.C. and computer circuits. DONE	
3.	Relocated washer/dryer outlets due to buildings specifications.	
	LABOR AND MATERIALS	5400.00
	Paid on account	3600.00
	Balance due	$ 1800.00

DUE

PAID
CK. NO.
DATE

Original

Thank You

Bator Bintor Inc.

Lic.# 1031293
42 Delavan St.
Brooklyn NY
11231

Invoice

DATE	INVOICE #
12/17/2002	625

PAID

BILL TO

Computer Aided Surgery, Inc

PROJECT

DESCRIPTION	AMOUNT
work on computer cabinet installation	10,000.00
final adj.	-337.93
Total	$9,662.07

Bator Bintor Inc.

Lic.# 1031293
42 Delavan St.
Brooklyn NY
11231

Invoice

DATE	INVOICE #
12/2/2002	

PAID

BILL TO

Computer Aided Surgery, Inc

PROJECT

DESCRIPTION	AMOUNT
Opening balance-computer table fabrication	1,032.07
Total	$1,032.07

4959

Bator Bintor Inc.

Lic.# 1031293
42 Delavan St.
Brooklyn NY
11231

Invoice

DATE	INVOICE #
5/8/2003	638

PAID

BILL TO
Computer Aided Surgery, Inc

PROJECT

DESCRIPTION	AMOUNT
fabrication of new shelf for closet.	75.00
labor	187.50
Total	$262.50

4960

Bator Bintor Inc.

Lic.# 1031293
42 Delavan St.
Brooklyn NY
11231

Invoice

DATE	INVOICE #
5/12/2003	639

PAID

BILL TO
Computer Aided Surgery, Inc

PROJECT

DESCRIPTION	AMOUNT
installation of lighting and telecommunications. thru 4/27/03	206.25
installation of lighting and telecommunications. thru 5/4/03	525.00
installation of lighting and telecommunications. thru 5/11/03	862.50
	Total

Bator Bintor Inc.

Lic.# 1031293
42 Delavan St.
Brooklyn NY
11231

Invoice

DATE	INVOICE #
5/28/2003	641

PAID

BILL TO

Computer Aided Surgery
300 East 33st.
Apt. 4N
NYNY

PROJECT
exhaust fan

DESCRIPTION	Est Amt	Curr %	AMOUNT
Purchase and install exhaust system for computer network hub. 50% deposit required before work commences.	2,000.00	100.00%	2,000.00
		Total	$2,000.00

4962

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			Unclassified Transactions				
10/1/2...	CASI_EXP			zero balance for nist project	Temporary		-3,717.40
9/30/2...	CASI_EXP			xfer to invoices	Temporary		-44,331.84
9/30/2...	CASI_EXP			adjustment	Temporary		19.71
9/30/2...	CASI_EXP			adjustment	Temporary		55.00
9/30/2...	CASI_EXP			adjustment	Temporary		613.00
11/16/...	CASI_EXP			reimbursement	[CHASE CHECKING 91665]		-4,530.38
1/28/2...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]		-2,325.41
2/11/2...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]		-758.59
3/9/20...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]		-3,027.24
4/16/2...	CASI_EXP		Computer Aided Surgery Inc		[CASI Expense Invoices]		-4,640.10
6/1/20...	CASI_EXP		Computer Aided Surgery, Inc.	not all items paid on invoice	[CASI Expense Invoices]		-4,433.63
6/1/20...	CASI_EXP			not paid/r benedict/not program ??	[CASI Expense Invoices]		334.28
6/1/20...	CASI_EXP			balance adjustment	[CASI Expense Invoices]		-30.00
9/30/2...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]		-11,349.68
9/30/2...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]		-2,968.00
10/28/...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]		-4,006.37
			TOTAL Unclassified Transactions				-85,096.65
			CASI_ACCOUNTING-corp reimburseme...				
8/12/2...	CASI_EXP		Melvin Spitz	grant retainer	[CHASE CHECKING 91665]/CASI_A...		1,000.00
12/3/2...	CASI_EXP		Melvin Spitz CPA		[CHASE CHECKING 91665]/CASI_A...		2,000.00
			TOTAL CASI_ACCOUNTING-corp reim...				3,000.00
			CASI_AUTO_PARKING				
3/28/2...	CASI_EXP		Somerset Garage		[Cash Account]/CASI_AUTO_PARKING		20.00
3/28/2...	CASI_EXP		Enterprise Parking 45 Corp	dr wheeler apointment	[CHASE MC 81872]/CASI_AUTO_PA...		13.00
3/28/2...	CASI_EXP		Somerset Garage	tip	[Cash Account]/CASI_AUTO_PARKING		1.00
3/29/2...	CASI_EXP		Parking Garage	for zapping	[Cash Account]/CASI_AUTO_PARKING		19.00
			TOTAL CASI_AUTO_PARKING				53.00
			CASI_BANK_ATM_CHARGE				
9/3/20...	CASI_EXP		Andromeda Computer Sys Etobico	dial boxes	[CHASE MC 81872]/CASI_BANK_AT...		1.41
12/2/2...	CASI_EXP		Nyce ATM Withdrawal	Danburyfair2 9300 Danbury ...	[CHASE CHECKING 91665]/CASI_B...		1.00
			TOTAL CASI_BANK_ATM_CHARGE				2.41
			CASI_BANK_CHARGE				

A

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
1/1/20...	CASI_EXP		MEM RWDS ANNUAL PROGRAM FEE	MEM RWDS ANNUAL PROGRA...	[AMERICAN EXPRESS GOLD]/CASI...		40.00
1/1/20...	CASI_EXP		MEM RWDS SMALL BUSINESS LINKA...	MEM RWDS SMALL BUSINESS ...	[AMERICAN EXPRESS GOLD]/CASI...		10.00
2/4/20...	CASI_EXP		ANNUAL MEMBERSHIP FEE DR D B K...	ANNUAL MEMBERSHIP FEE DR ...	[AMERICAN EXPRESS GOLD]/CASI...		75.00
			TOTAL CASI_BANK_CHARGE				125.00
			CASI_BENEFIT_COMMUTATION				
9/23/2...	CASI_EXP		Mta Vending Machine Sa 212-Met	metro card	[CHASE MC 81872]/CASI_BENEFIT_...		20.00
			TOTAL CASI_BENEFIT_COMMUTATION				20.00
			CASI_COMMUNICATION_TELEPHONE				
10/19/...	CASI_EXP		Cyber Cove Provinc	fax service in cape cod	[CHASE MC 81872]/CASI_COMMUNI...		7.00
4/8/20...	CASI_EXP		Telephone Call	at columbia conference	[Cash Account]/CASI_COMMUNICAT...		0.25
4/8/20...	CASI_EXP		Telephone Call	at columbia conference	[Cash Account]/CASI_COMMUNICAT...		0.25
4/8/20...	CASI_EXP		Telephone Call	at columbia conference	[Cash Account]/CASI_COMMUNICAT...		0.25
			TOTAL CASI_COMMUNICATION_TEL...				7.75
			CASI_COMPUTER_HARDWARE_PRO...				
9/7/20...	CASI_EXP		American Media Systems	replacement fans for server	[CHASE MC 81872]/CASI_COMPUT...		322.99
9/10/2...	CASI_EXP		Pacific Data Storage I 9098080	tape autoloader	[CHASE MC 81872]/CASI_COMPUT...		359.61
10/1/2...	CASI_EXP		Duane Reade #197 New Yor	batteries	[CHASE MC 81872]/CASI_COMPUT...		13.51
10/3/2...	CASI_EXP		Datavision New Yor	voice modems	[CHASE MC 81872]/CASI_COMPUT...		229.47
10/7/2...	CASI_EXP		Datavision New Yor	voice modems	[CHASE MC 81872]/CASI_COMPUT...		940.60
10/10/...	CASI_EXP		American Media Systems Tel5103	American Media Systems Tel510...	[CHASE MC 81872]/CASI_COMPUT...		-288.00
10/10/...	CASI_EXP		American Media Systems Tel5103	return shipping charges	[CHASE MC 81872]/CASI_COMPUT...		-34.99
11/1/2...	CASI_EXP		Datavision New Yor	return modems and scanner	[CHASE MC 81872]/CASI_COMPUT...		-334.98
5/24/2...	CASI_EXP		In Focus	purchase rebate	[CHASE CHECKING 91665]/CASI_C...		-100.00
6/27/2...	CASI_EXP		HOMEFRONT TRUE VALUENEW YORK	charged on wrong account	[AMERICAN EXPRESS GOLD]/CASI...		40.62
7/13/2...	CASI_EXP		HOMEFRONT TRUE VALUENEW YORK	transfer to corp account	[AMERICAN EXPRESS GOLD]/CASI...		0.00
7/14/2...	CASI_EXP		CREDIT PENDING INVESTIGATION OF	CREDIT PENDING INVESTIGATI...	[AMERICAN EXPRESS GOLD]/CASI...		-40.62
8/21/2...	CASI_EXP		GOODWILL ADJUSTMENT DATE OF A...	GOODWILL ADJUSTMENT DAT...	[AMERICAN EXPRESS GOLD]/CASI...		-40.62
8/21/2...	CASI_EXP		REBILLING OF OUR PREV. ISSUED CR	REBILLING OF OUR PREV. ISSU...	[AMERICAN EXPRESS GOLD]/CASI...		40.62
9/3/20...	CASI_EXP		Andromeda Computer Sys Etobico	dial boxes	[CHASE MC 81872]/CASI_COMPUT...		70.27
11/5/2...	CASI_EXP		DATAVISION NEW YORK	DATAVISION NEW YORK ...	[AMERICAN EXPRESS GOLD]/CASI...		201.91
12/17/...	CASI_EXP		Valentine Research Tel5139		[CHASE MC 81872]/CASI_COMPUT...		235.97
3/12/2...	CASI_EXP		Kips Bay Hardware	misc hardware end of era sale	[Cash Account]/CASI_COMPUTER_H...		100.00
3/25/2...	CASI_EXP		Datavision New Yor	amiees network	[CHASE MC 81872]/CASI_COMPUT...		275.00
8/2/20...	CASI_EXP		Long Beach Vacuum	computer vacuum attachment	[CHASE MC 81872]/CASI_COMPUT...		35.87
8/16/2...	CASI_EXP		Fido #60014 Montrea	Fido #60014 Montreal ...	[CHASE MC 81872]/CASI_COMPUT...		439.33
9/19/2...	CASI_EXP		One Stop Business Machines	printer repair	[Cash Account]/CASI_COMPUTER_H...		51.50

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_COMPUTER_HARDWAR...				2,518.06
			CASI_COMPUTER_SOFTWARE				
9/24/2...	CASI_EXP		Intuit *Softwre Supply 800-523	Quick Books 2002 Software Update	[CHASE MC 81872]/CASI_COMPUT...		189.38
9/24/2...	CASI_EXP		Dr *Scansoft, Inc. 800-656	paperport 8 update	[CHASE MC 81872]/CASI_COMPUT...		49.99
9/25/2...	CASI_EXP		Intuit *Softwre Supply 800-523	quicken 2002	[CHASE MC 81872]/CASI_COMPUT...		90.82
10/1/2...	CASI_EXP		I R I S Inc Boca Ra	iris OCR	[CHASE MC 81872]/CASI_COMPUT...		408.22
10/2/2...	CASI_EXP		Rn *Real.Com Online 206-674	real jutebox upgrade	[CHASE MC 81872]/CASI_COMPUT...		14.99
10/3/2...	CASI_EXP		Dr *Symantec US 800-656	norton system works client	[CHASE MC 81872]/CASI_COMPUT...		77.40
11/13/...	CASI_EXP		Rn *Real.Com Online 206-674	netzip, should have been charged ...	[CHASE MC 81872]/CASI_COMPUT...		69.98
11/19/...	CASI_EXP		Mindmaker, Inc 408-467	speaking software	[CHASE MC 81872]/CASI_COMPUT...		69.90
12/14/...	CASI_EXP		Qpass	1 206 694 4425 www.qpass.com	[CHASE MC 81872]/CASI_COMPUT...		54.07
1/10/2...	CASI_EXP		Temporary Credit Adjustment	QPASS credit	[CHASE MC 81872]/CASI_COMPUT...		-54.07
3/21/2...	CASI_EXP		Qpass *Www.Qpass.Com 206-694	research	[CHASE MC 81872]/CASI_COMPUT...		19.95
4/12/2...	CASI_EXP		Www.R-Tt.Com 905 773	recovery studio	[CHASE MC 81872]/CASI_COMPUT...		179.99
4/2/20...	CASI_EXP		ED JOBIN AG-BRIENZ SWITZERLAND	software	[AMERICAN EXPRESS GOLD]/CASI...		23.60
10/16/...	CASI_EXP		Techalchemy Llc Humbold		[CHASE MC 81872]/CASI_COMPUT...		19.95
11/4/2...	CASI_EXP		Es *Heatsoft Corp Www.Esl		[CHASE MC 81872]/CASI_COMPUT...		25.00
			TOTAL CASI_COMPUTER_SOFTWARE				1,239.17
			CASI_CONFERENCE				
10/29/...	CASI_EXP		Le Mond Restaurant		[CHASE MC 81872]/CASI_CONFERE...		10.50
4/25/2...	CASI_EXP		Columbia University	registration for lee and dbk	[CHASE CHECKING 91665]/CASI_C...		200.00
5/5/20...	CASI_EXP		ITAC Conference	ITAC conference on site registrati...	[Cash Account]/CASI_CONFERENCE		95.00
11/24/...	CASI_EXP		The John P Robarts Res London	MCCAI Montreal	[CHASE MC 81872]/CASI_CONFERE...		613.33
11/24/...	CASI_EXP		##0311 000000008000{ 124 00007	THIS IS AN ERROR	[CHASE MC 81872]/CASI_CONFERE...		0.00
			TOTAL CASI_CONFERENCE				918.83
			CASI_CONFERENCE_FEE				
1/18/2...	CASI_EXP		IEEE Comptr Registration	ieee conference in dc ???	[CHASE MC 81872]/CASI_CONFERE...		300.00
			TOTAL CASI_CONFERENCE_FEE				300.00
			CASI_CONFERENCE_MEAL				
10/29/...	CASI_EXP		Le Mond Restaurant		[CHASE MC 81872]/CASI_CONFERE...		42.40
			TOTAL CASI_CONFERENCE_MEAL				42.40
			CASI_CONTRACTOR_CARPET				

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
6/13/2...	CASI_EXP		Carpet Man	carpet cleaning	[Cash Account]/CASI_CONTRACTO...		75.00
10/17/...	CASI_EXP		MIR Perfection Carpet Cleaning	carpet cleaning	[Cash Account]/CASI_CONTRACTO...		100.00
			TOTAL CASI_CONTRACTOR_CARPET				175.00
			CASI_DEBT_ASSUMPTION				
4/19/2...	CASI_EXP		Assumption Of Debt By CASI	let casi assume loan	[tharp loan]/CASI_DEBT_ASSUMPTI...		200.50
4/21/2...	CASI_EXP		Assumption Of Debt By CASI	transfer cash part of loan	[Wegner]/CASI_DEBT_ASSUMPTION		200.00
			TOTAL CASI_DEBT_ASSUMPTION				400.50
			CASI_ENTERTAINMENT				
7/19/2...	CASI_EXP		Kips Bay Cinema	take staff out for movie	[CHASE MC 81872]/CASI_ENTERTA...		30.00
4/4/20...	CASI_EXP		Astor Place Theatre	hamish and dbk go to blue man gr...	[CHASE MC 81872]/CASI_ENTERTA...		132.00
7/25/2...	CASI_EXP		Museum Natl Hist Admis New Yor	David Kerlick visit/Matt Rothman	[CHASE MC 81872]/CASI_ENTERTA...		44.00
			TOTAL CASI_ENTERTAINMENT				206.00
			CASI_HARDWARE				
11/5/2...	CASI_EXP		HOMEFRONT TRUE VALUENEW YORK	HOMEFRONT TRUE VALUENE...	[AMERICAN EXPRESS GOLD]/CASI...		301.30
6/18/2...	CASI_EXP		Bator Bintor	conractor expenses	[CHASE CHECKING 91665]/CASI_H...		620.00
7/10/2...	CASI_EXP		Bator Bintor	a/c emergency repair	[CHASE CHECKING 91665]/CASI_H...		300.00
7/12/2...	CASI_EXP		Radioshack	remote site parts	[CHASE MC 81872]/CASI_HARDWA...		17.46
8/14/2...	CASI_EXP		Homefront Hardware	blackout lamps	[Cash Account]/CASI_HARDWARE		25.00
8/15/2...	CASI_EXP		Lowe'S #560 Saratog	Lowe'S #560 Saratoga Sp...	[CHASE MC 81872]/CASI_HARDWA...		233.35
8/30/2...	CASI_EXP		The Home Depot 6209 Danbury		[CHASE MC 81872]/CASI_HARDWA...		118.07
8/31/2...	CASI_EXP		Wal Mart New Mil		[CHASE MC 81872]/CASI_HARDWA...		97.62
10/23/...	CASI_EXP		Town Camera Shop Provinc	memory for camera	[CHASE MC 81872]/CASI_HARDWA...		25.20
			TOTAL CASI_HARDWARE				1,738.00
			CASI_HEALTH				
3/5/20...	CASI_EXP		Norma Garbo	voice therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
5/20/2...	CASI_EXP		Intelligence Engineering		[CHASE MC 81872]/CASI_HEALTH		180.11
11/1/2...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH		83.70
12/1/2...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH		83.70
			TOTAL CASI_HEALTH				437.51
			CASI_HEALTH_CHIROPRACTOR				

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
10/15/...	CASI_EXP		Dr. Joel R. Mittleman	back adjustment	[CHASE CHECKING 91665]/CASI_H...		35.00
2/28/2...	CASI_EXP		Dr. Joel R. Mittleman	back adjustment	[CHASE CHECKING 91665]/CASI_H...		35.00
6/23/2...	CASI_EXP		Dr. Joel R. Mittleman	neck pillow	[CHASE CHECKING 91665]/CASI_H...		85.00
			TOTAL CASI_HEALTH_CHIROPRACT...				155.00
			CASI_HEALTH_DENTAL_SUPPLIES				
7/23/2...	CASI_EXP		Park Ave Radiologists PC	c/t scan for implant	[CHASE MC 81872]/CASI_HEALTH_...		350.00
			TOTAL CASI_HEALTH_DENTAL_SUP...				350.00
			CASI_HEALTH_DENTIST				
10/31/...	CASI_EXP	1023	Robert A. Krackow DDS	payoff balance	[CHASE CHECKING 91665]/CASI_H...		577.00
11/19/...	CASI_EXP		Robert A. Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		560.00
1/1/20...	CASI_EXP		Robert A Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		360.00
1/20/2...	CASI_EXP		Robert A. Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		3,590.00
4/2/20...	CASI_EXP	1072	Robert A Krackow DDS PC	3/15 stmt	[CHASE CHECKING 91665]/CASI_H...		985.00
5/24/2...	CASI_EXP	1090	Robert A Krackow DDS PC		[CHASE CHECKING 91665]/CASI_H...		235.00
6/17/2...	CASI_EXP	1104	Robert A Krackow DDS PC	5/31 stmt	[CHASE CHECKING 91665]/CASI_H...		630.00
7/19/2...	CASI_EXP	1112	Robert A Krackow DDS PC	7/1 stmt	[CHASE CHECKING 91665]/CASI_H...		950.00
9/1/20...	CASI_EXP	1125	Robert A Krackow DDS		[CHASE CHECKING 91665]/CASI_H...		585.00
9/30/2...	CASI_EXP		Robert A. Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		305.00
11/11/...	CASI_EXP	1147	Robert A Krackow DDS	cleaning	[CHASE CHECKING 91665]/CASI_H...		130.00
3/5/20...	CASI_EXP		Robert A Krackow DDS	cleaning/oral prophy	[CHASE CHECKING 91665]/CASI_H...		130.00
4/14/2...	CASI_EXP		Robert A Krackow DDS	cleaning/oral prophy	[CHASE CHECKING 91665]/CASI_H...		130.00
5/8/20...	CASI_EXP		S and M Parking	parking at dentist	[CHASE MC 81872]/CASI_HEALTH_...		8.00
7/30/2...	CASI_EXP		Robert A Krackow DDS	cleaning/oral prophy	[CHASE CHECKING 91665]/CASI_H...		130.00
11/14/...	CASI_EXP		Robert A Krackow DDS	cleaning/oral prophy	[CHASE CHECKING 91665]/CASI_H...		215.00
			TOTAL CASI_HEALTH_DENTIST				9,520.00
			CASI_HEALTH_DERMATOLOGY				
11/1/2...	CASI_EXP		Patricia Dalia C.P.E.	zapping	[CHASE CHECKING 91665]/CASI_H...		1,065.00
1/17/2...	CASI_EXP		Patricia Dalia C.P.E.		[CHASE MC 81872]/CASI_HEALTH_...		2,112.50
6/6/20...	CASI_EXP		Patricia Dalia	laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		2,334.00
6/27/2...	CASI_EXP		Patricia Dalia New Yor	laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		833.00
10/17/...	CASI_EXP		Patricia Dalia C.P.E.	laser zapping	[CHASE MC 81872]/CASI_HEALTH_...		1,405.00
2/20/2...	CASI_EXP		NY Medical Aesthetics	laser	[CHASE MC 81872]/CASI_HEALTH_...		2,403.44
3/28/2...	CASI_EXP		Patricia Dalia New Yor	laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		2,029.56
			TOTAL CASI_HEALTH_DERMATOLOGY				12,182.50
			CASI_HEALTH_DOCTOR				

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/1/20...	CASI_EXP		Bassett MD	DOS 6/30	[bassett]/CASI_HEALTH_DOCTOR		30.00
1/21/2...	CASI_EXP		Dr. R E White		[CHASE CHECKING 91665]/CASI_H...		600.00
6/13/2...	CASI_EXP	5225	DR R White		[CHASE CHECKING 91665]/CASI_H...		600.00
8/23/2...	CASI_EXP		Arthur J Brantz, Md Waldorf	dermatology laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		1,350.00
10/16/...	CASI_EXP		Dr. R. White	exam and scripts/shots	[CHASE CHECKING 91665]/CASI_H...		600.00
3/27/2...	CASI_EXP		Jeffrey I Mechanick Md New Yor	Jeffrey I Mechanick Md New Yor...	[CHASE MC 81872]/CASI_HEALTH_...		190.00
8/8/20...	CASI_EXP		Edward Merker MD	endo co-pay	[CHASE MC 81872]/CASI_HEALTH_...		30.00
8/14/2...	CASI_EXP		Dr. R White	checkup/surgical consult	[CHASE CHECKING 91665]/CASI_H...		200.00
			TOTAL CASI_HEALTH_DOCTOR				3,600.00
			CASI_HEALTH_DRUGS				
7/1/20...	CASI_EXP		Corner Drug Store	house accnt on hold	[CHASE MC 81872]/CASI_HEALTH_...		172.05
7/31/2...	CASI_EXP		Vespro	hgh secretanolog special (spray, p...	[CHASE MC 81872]/CASI_HEALTH_...		100.00
8/6/20...	CASI_EXP		Vespro	Ves Pro Lenexa Ks	[CHASE MC 81872]/CASI_HEALTH_...		54.95
8/31/2...	CASI_EXP		Corner Drug Store	eugenol for bob K	[CHASE MC 81872]/CASI_HEALTH_...		12.98
9/7/20...	CASI_EXP		Vespro	Ves Pro Lenexa Ks	[CHASE MC 81872]/CASI_HEALTH_...		99.90
9/27/2...	CASI_EXP		Corner Drug Store		[CHASE MC 81872]/CASI_HEALTH_...		179.18
9/28/2...	CASI_EXP		Vespro	somato/nitroplex	[CHASE MC 81872]/CASI_HEALTH_...		136.85
11/2/2...	CASI_EXP		Vespro	somato	[CHASE MC 81872]/CASI_HEALTH_...		109.90
11/30/...	CASI_EXP		Vespro	somao med for dec	[CHASE MC 81872]/CASI_HEALTH_...		109.90
12/4/2...	CASI_EXP		Corner Drug Store		[CHASE MC 81872]/CASI_HEALTH_...		172.05
1/2/20...	CASI_EXP		Vespro	hgh	[CHASE MC 81872]/CASI_HEALTH_...		109.90
1/29/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		109.90
3/4/20...	CASI_EXP		Joel Mittleman DC	Chondrocare	[CHASE CHECKING 91665]/CASI_H...		35.00
3/13/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		109.90
3/13/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		55.94
4/1/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
4/30/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
6/4/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
7/3/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
8/1/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
8/31/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
9/30/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		109.90
10/3/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		29.95
7/21/2...	CASI_EXP		Vespro Overlan	Vespro Overland Par Ks	[CHASE MC 81872]/CASI_HEALTH_...		109.90
8/20/2...	CASI_EXP		Clin Chirurgie Esth St Montrea		[CHASE MC 81872]/CASI_HEALTH_...		55.54
10/25/...	CASI_EXP		Adams Pharmacy Inc Provinc		[CHASE MC 81872]/CASI_HEALTH_...		51.56
			TOTAL CASI_HEALTH_DRUGS				2,764.35
			CASI_HEALTH_ELECTROLYSIS				
7/5/20...	CASI_EXP		Patricia Dalia C.P.E.	zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/19/2...	CASI_EXP		Patricia Dalia C.P.E.	zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
8/9/20...	CASI_EXP		Patricia Dalia New Yor	Patricia Dalia New York NY	[CHASE MC 81872]/CASI_HEALTH_...		150.00
8/23/2...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
9/6/20...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
9/20/2...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
10/4/2...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
11/15/...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		677.00
11/28/...	CASI_EXP		Patricia Dalia New Yor	Patricia Dalia New York NY	[CHASE MC 81872]/CASI_HEALTH_...		677.50
12/6/2...	CASI_EXP		Patricia Dalia New Yor	zapping	[CHASE MC 81872]/CASI_HEALTH_...		840.00
2/21/2...	CASI_EXP		Patricia Dalia New Yor	Patricia Dalia New York NY	[CHASE MC 81872]/CASI_HEALTH_...		277.50
3/28/2...	CASI_EXP		Patricia Dalia C.P.E.	laser and electro	[CHASE MC 81872]/CASI_HEALTH_...		897.50
4/11/2...	CASI_EXP		Patricia Dalia C.P.E.	laser	[CHASE MC 81872]/CASI_HEALTH_...		570.00
4/24/2...	CASI_EXP		Patricia Dalia New Yor	laser test and upper lip	[CHASE MC 81872]/CASI_HEALTH_...		20.00
1/8/20...	CASI_EXP		NY Medical Aesthetics	NY Medical Aesthetics New Yor...	[CHASE MC 81872]/CASI_HEALTH_...		1,147.50
			TOTAL CASI_HEALTH_ELECTROLYSIS				6,157.00
			CASI_HEALTH_EQUIPMENT				
3/3/20...	CASI_EXP		Paragon Sporting Goods	polar heart monitor	[CHASE MC 81872]/CASI_HEALTH_...		248.96
			TOTAL CASI_HEALTH_EQUIPMENT				248.96
			CASI_HEALTH_EYEGLASSES				
10/6/2...	CASI_EXP		Kips Bay Optical Ltd	eyeglasses nosepiece repair	[CHASE MC 81872]/CASI_HEALTH_...		5.00
3/24/2...	CASI_EXP		Kips Bay Optical Ltd	prescription glasses	[CHASE MC 81872]/CASI_HEALTH_...		100.00
4/11/2...	CASI_EXP		Kips Bay Optical	sunglasses	[CHASE MC 81872]/CASI_HEALTH_...		235.00
8/2/20...	CASI_EXP		Kips Bay Optical		[CHASE MC 81872]/CASI_HEALTH_...		405.00
			TOTAL CASI_HEALTH_EYEGLASSES				745.00
			CASI_HEALTH_GYM-insurance reimbur...				
7/5/20...	CASI_EXP		New York Sports Club	Paid Monthly from Master Card Ac...	[CHASE MC 81872]/CASI_HEALTH_...		77.00
8/4/20...	CASI_EXP		New York Sports Club	Paid Monthly from Master Card Ac...	[CHASE MC 81872]/CASI_HEALTH_...		77.00
8/8/20...	CASI_EXP		Oxford	gym reimbursement	[CHASE CHECKING 91665]/CASI_H...		-100.00
9/4/20...	CASI_EXP		New York Sports Club	Paid Monthly from Master Card Ac...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
10/3/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
11/5/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
12/3/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	monthly	[CHASE MC 81872]/CASI_HEALTH_...		79.00
1/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
2/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
3/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
4/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
5/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
5/8/20...	CASI_EXP		Oxford Health Plans	Deposit	[CHASE CHECKING 91665]/CASI_H...		-100.00
6/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
6/10/2...	CASI_EXP		Debra Ianilli Fitness	monday outdoor workout	[Cash Account]/CASI_HEALTH_GYM		10.00
6/17/2...	CASI_EXP		Debra Ianilli Fitness	monday outdoor workout	[Cash Account]/CASI_HEALTH_GYM		10.00
7/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
2002 8/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
2002 9/30/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		81.50
11/4/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		81.50
2002 12/1/2...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
1/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
2/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
3/5/20...	CASI_EXP		New York Sports Club	t-shirt	[CHASE MC 81872]/CASI_HEALTH_...		12.00
3/5/20...	CASI_EXP		Sids Bike Shop	bicycle hanger	[CHASE MC 81872]/CASI_HEALTH_...		61.68
3/15/2...	CASI_EXP		Sids Bike Shop New Yor	chains, hanginers	[CHASE MC 81872]/CASI_HEALTH_...		256.46
3/24/2...	CASI_EXP		Sids Bike Shop New Yor	Sids Bike Shop New York ...	[CHASE MC 81872]/CASI_HEALTH_...		54.11
4/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
4/24/2...	CASI_EXP		Sids Bike Shop New Yor	overhaul blue bicycle	[CHASE MC 81872]/CASI_HEALTH_...		81.19
10/1/2...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		83.70
2003							
			TOTAL CASI_HEALTH_GYM-insurance...				1,960.14
			CASI_HEALTH_GYM_INITIATION_FEE				
9/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
9/3/20...	CASI_EXP		Oo F134000L7000Tr247	Oo F134000L7000Tr247	[CHASE MC 81872]/CASI_HEALTH_...		-81.50
9/3/20...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		81.50
3/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
5/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
6/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
7/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
8/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
9/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		83.70
2003							
			TOTAL CASI_HEALTH_GYM_INITIATI...				572.70
			CASI_HEALTH_LABORATORY				
4/1/20...	CASI_EXP		Oral Pathology Laboratory	biopsy of granuloma	[CHASE CHECKING 91665]/CASI_H...		118.00
			TOTAL CASI_HEALTH_LABORATORY				118.00
			CASI_HEALTH_MEAL				
8/16/2...	CASI_EXP		Restaurant Et Charcute Montrea	Restaurant Et Charcute Montreal...	[CHASE MC 81872]/CASI_HEALTH_...		37.25
8/17/2...	CASI_EXP		Restaurant Basha Montrea	Restaurant Basha Montreal ...	[CHASE MC 81872]/CASI_HEALTH_...		12.02

4970

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_HEALTH_MEAL				49.27
			CASI_HEALTH_PARKING_BENEFIT				
12/1/2...	CASI_EXP		S and M Parking	parking at dentist	[CHASE MC 81872]/CASI_HEALTH_...		47.00
			TOTAL CASI_HEALTH_PARKING_BEN...				47.00
			CASI_HEALTH_PSYCHOTHERAPY				
1/10/2...	CASI_EXP	5191	Dr. C Wheeler	wheeler intake	[CHASE CHECKING 91665]/CASI_H...		350.00
1/17/2...	CASI_EXP	5193	Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
1/23/2...	CASI_EXP	5195	Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
1/31/2...	CASI_EXP	5197	Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/8/20...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/15/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/21/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
3/28/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
4/4/20...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
4/11/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
4/12/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
4/19/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		300.00
4/25/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		0.00
4/30/2...	CASI_EXP		Dr. C Wheeler	error, should be 150	[CHASE CHECKING 91665]/CASI_H...		100.00
5/3/20...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/16/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/20/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/20/2...	CASI_EXP	5219	Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		50.00
5/31/2...	CASI_EXP	5221	Dr. C Wheeler	regular session / make up payment	[CHASE CHECKING 91665]/CASI_H...		50.00
5/31/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/7/20...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/13/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/20/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/27/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
7/12/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
7/19/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
7/22/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
8/23/2...	CASI_EXP		Dr. C. Wheeler	Customer Check	[CHASE CHECKING 91665]/CASI_H...		450.00
10/11/...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
10/31/...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		300.00
11/7/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
11/13/...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
12/19/...	CASI_EXP		Dr. C Wheeler	regular session x2	[CHASE CHECKING 91665]/CASI_H...		300.00
2/4/20...	CASI_EXP		Dr. Aviva Nubel		[CHASE CHECKING 91665]/CASI_H...		165.00
2/4/20...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/10/2...	CASI_EXP		Dr. C Wheeler	regular session check mailed	[CHASE CHECKING 91665]/CASI_H...		150.00

Date	Account	Num	Description	Memo	Category	Cl	Amount
2/27/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/9/20...	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/15/2...	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
7/17/2...	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
7/22/2...	CASI_EXP		Dr. Christine Wheeler	2x regular sessions	[CHASE CHECKING 91665]/CASI_H...		300.00
7/29/2...	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
8/6/20...	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
8/12/2...	CASI_EXP		Dr. Christine Wheeler	regular sessionj + report	[CHASE CHECKING 91665]/CASI_H...		300.00
			TOTAL CASI_HEALTH_PSYCHOTHER...				7,465.00
			CASI_HEALTH_SPEECH_THERAPY				
10/16/...	CASI_EXP		Norma Garbo	corrective vocalization therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
10/30/...	CASI_EXP		Norma Garbo		[CHASE CHECKING 91665]/CASI_H...		90.00
11/7/2...	CASI_EXP		Norma Garbo		[CHASE CHECKING 91665]/CASI_H...		90.00
11/12/...	CASI_EXP		Ms. Norma Garbo	corrective vocalization therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
11/25/...	CASI_EXP		Ms. Norma Garbo	corrective vocalization therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
1/9/20...	CASI_EXP		Norma Garbo		[CHASE CHECKING 91665]/CASI_H...		180.00
1/24/2...	CASI_EXP		Norma Garbo	voice	[CHASE CHECKING 91665]/CASI_H...		90.00
			TOTAL CASI_HEALTH_SPEECH_THE...				720.00
			CASI_HEALTH_SUNDRIES				
8/29/2...	CASI_EXP		Rite Aid Store 4995 New Mil	Rite Aid Store 4971 Manhattan...	[CHASE MC 81872]/CASI_HEALTH_...		126.70
8/31/2...	CASI_EXP		Cvs 822 New Mil		[CHASE MC 81872]/CASI_HEALTH_...		47.39
			TOTAL CASI_HEALTH_SUNDRIES				174.09
			CASI_HEALTH_SURGERY				
3/15/2...	CASI_EXP		Dr. Todd Berman	oral surgery, removal of failed 2 m...	[CHASE CHECKING 91665]/CASI_H...		360.00
8/9/20...	CASI_EXP		The Elliott & True Ins New Yor	The Elliott & True Ins New York ...	[CHASE MC 81872]/CASI_HEALTH_...		650.00
8/9/20...	CASI_EXP		Elliott & True Med Grp New Yor	Elliott & True Med Grp New York...	[CHASE MC 81872]/CASI_HEALTH_...		350.00
8/16/2...	CASI_EXP		Elliott & True Med Grp New Yor	Elliott & True Med Grp New York...	[CHASE MC 81872]/CASI_HEALTH_...		1,500.00
8/26/2...	CASI_EXP		Todd Berman DMD	oral surgery	[CHASE MC 81872]/CASI_HEALTH_...		1,700.00
5/9/20...	CASI_EXP		Clinique de chirugerie Esthetique Saint-J...	Surgery Deposit	[CHASE CHECKING 91665]/CASI_H...		2,000.00
6/8/20...	CASI_EXP		Clinique de chirugerie Esthetique Saint-J...	Surgery Deposit	[CHASE CHECKING 91665]/CASI_H...		2,000.00
7/8/20...	CASI_EXP		Clinique de chirugerie Esthetique Saint-J...	Surgery Deposit	[CHASE CHECKING 91665]/CASI_H...		2,000.00
7/24/2...	CASI_EXP		Harold M. Reed MD	consultation	[CHASE CHECKING 91665]/CASI_H...		200.00
8/13/2...	CASI_EXP		Dr. Aviva Sinvany-Nubel		[CHASE CHECKING 91665]/CASI_H...		1,000.00
8/13/2...	CASI_EXP		Clin Chirurgie Esth St Montrea	Clin Chirurgie Esth St Montreal ...	[CHASE MC 81872]/CASI_HEALTH_...		5,045.24
8/13/2...	CASI_EXP		##0308 000000068950{ 124 00007	##0308 000000068950{ 124 000...	[CHASE MC 81872]/CASI_HEALTH_...		0.00
			TOTAL CASI_HEALTH_SURGERY				16,805.24

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_HEALTH_TRAVEL				
8/28/2...	CASI_EXP		Stewarts Shop 261 Queensb		[CHASE MC 81872]/CASI_HEALTH_...		14.99
8/28/2...	CASI_EXP		Anders Jensen	Drive down from Montreal/no recpt	[Cash Account]/CASI_HEALTH_TRA...		200.00
			TOTAL CASI_HEALTH_TRAVEL				214.99
			CASI_LEGAL-legal benefit plan				
8/12/2...	CASI_EXP		Prof. Jerome Schwartz	grant/taxes	[CHASE CHECKING 91665]/CASI_L...		1,000.00
			TOTAL CASI_LEGAL-legal benefit plan				1,000.00
			CASI_MEAL				
8/19/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	working on oral responses to ATP ...	[CHASE MC 81872]/CASI_MEAL		5.65
9/29/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	pre-award jitters with Julie	[CHASE MC 81872]/CASI_MEAL		21.40
10/1/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	working with Amiee	[CHASE MC 81872]/CASI_MEAL		13.95
11/12/...	CASI_EXP		Metropolitan Food Service City College C	ccny with bizarro	[Cash Account]/CASI_MEAL		3.10
11/19/...	CASI_EXP		Metropolitan Food Service City College C	ccny with tiecher and norseen	[Cash Account]/CASI_MEAL		3.76
11/19/...	CASI_EXP		Metropolitan Food Service City College C	ccny with tiecher and norseen	[Cash Account]/CASI_MEAL		2.10
11/19/...	CASI_EXP		Carnigie Deli	with dr. tiecher, norseen, karron a...	[Cash Account]/CASI_MEAL		60.00
11/26/...	CASI_EXP		Metropolitan Food Service City College C	with ed weinberger for lecture	[Cash Account]/CASI_MEAL		1.60
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		2.42
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		2.89
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		0.79
11/26/...	CASI_EXP		Metropolitan Food Service City College C	plaintains and soda with ed weinb...	[Cash Account]/CASI_MEAL		4.46
11/26/...	CASI_EXP		El Nuevo Floridita	dinner after talk with Karash and ...	[CHASE MC 81872]/CASI_MEAL		21.40
11/29/...	CASI_EXP		NYUMC Cafeteria	Bob Wine and Charles at NYUMC ...	[Cash Account]/CASI_MEAL		15.63
11/29/...	CASI_EXP		NYUMC Cafeteria	addition to Bob Wine and Dine	[Cash Account]/CASI_MEAL		8.61
12/1/2...	CASI_EXP		Au Bon Pain	after shopping at Datavision	[Cash Account]/CASI_MEAL		2.88
12/3/2...	CASI_EXP		Metropolitan Food Service City College C	peter berger dinner	[Cash Account]/CASI_MEAL		11.03
12/3/2...	CASI_EXP		Metropolitan Food Service City College C	soda during break	[Cash Account]/CASI_MEAL		1.25
12/10/...	CASI_EXP		Metropolitan Food Service City College C	ccny dinner	[Cash Account]/CASI_MEAL		5.54
1/9/20...	CASI_EXP		Tex Mex Lunch	lunch for jim, charles, dbk	[Cash Account]/CASI_MEAL		17.00
1/14/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	with Charles and Bob W	[CHASE MC 81872]/CASI_MEAL		23.25
2/6/20...	CASI_EXP		Cafe Indulge New Yor	with Bob Wine	[Cash Account]/CASI_MEAL		7.58
6/13/2...	CASI_EXP		Grad Center Cafeteria	ice coffee and dried mango for co...	[Cash Account]/CASI_MEAL		3.50
6/13/2...	CASI_EXP		Duane Reade 34th And 5th	snack during conference	[Cash Account]/CASI_MEAL		3.25
6/18/2...	CASI_EXP		Pita Resturant Third Ave	staff meeting	[Cash Account]/CASI_MEAL		36.64
6/27/2...	CASI_EXP		Pita Resturant Third Ave	staff meeting	[Cash Account]/CASI_MEAL		22.00
7/24/2...	CASI_EXP		Pita Resturant Third Ave	dinner after lawyer conference	[Cash Account]/CASI_MEAL		9.22
8/19/2...	CASI_EXP		Borders Books Music And Cafe	with him cox	[CHASE MC 81872]/CASI_MEAL		4.80
8/21/2...	CASI_EXP		Cafe Indulge	lee and i pow wow	[Cash Account]/CASI_MEAL		10.00
8/24/2...	CASI_EXP		La Bella Pizza	lunch with Matt	[CHASE MC 81872]/CASI_MEAL		9.59

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
9/9/20...	CASI_EXP		CUNY Grad Center Cafeteria	dmt meeting at grad center cafeteria	[Cash Account]/CASI_MEAL		12.00
9/10/2...	CASI_EXP		Buretto TexMexChink Lunck	with matt rothstein discussing dmt ...	[Cash Account]/CASI_MEAL		8.88
9/26/2...	CASI_EXP		CUNY Grad Center Cafeteria	dmt meeting at grad center cafeteria	[Cash Account]/CASI_MEAL		7.22
9/26/2...	CASI_EXP		CUNY Grad Center Cafeteria	coffee	[Cash Account]/CASI_MEAL		1.50
9/28/2...	CASI_EXP		BLOCKHEADS BURRITOS NEW YORK	with jim cox and matt	[AMERICAN EXPRESS GOLD]/CASI...		30.00
11/1/2...	CASI_EXP		Rocky's Pizza	pizza working deadline	[Cash Account]/CASI_MEAL		14.50
11/7/2...	CASI_EXP		Subway Sandwiches And Salads	after psyrynkage	[Cash Account]/CASI_MEAL		5.50
11/11/...	CASI_EXP		Don Pepi Deli	satava dinner in penn station	[Cash Account]/CASI_MEAL		13.00
11/13/...	CASI_EXP		Dunkin Doughs		[Cash Account]/CASI_MEAL		6.70
11/15/...	CASI_EXP		Deli Rush	snack for staff	[Cash Account]/CASI_MEAL		2.75
11/21/...	CASI_EXP		Au Bon Pain	with mr. lee (computer vendor)	[Cash Account]/CASI_MEAL		3.77
12/13/...	CASI_EXP		Bellevue Hospital Coffee Shop	Dr. Lebis	[Cash Account]/CASI_MEAL		10.00
1/15/2...	CASI_EXP		B And H Dairy Restaurant	no recpt/cash only restaurant	[Cash Account]/CASI_MEAL		25.00
2/6/20...	CASI_EXP		EMPIRE KOREA REST NEW YORK	Jack Snoyink, Jim Cox, DBK for J...	[AMERICAN EXPRESS GOLD]/CASI...		37.31
2/7/20...	CASI_EXP		TIME CAFE NEW YORK	Jack Snoyink, Chee Yap, DBK, M...	[AMERICAN EXPRESS GOLD]/CASI...		58.61
2/10/2...	CASI_EXP		Rockys Pizza	MBR and DBK	[Cash Account]/CASI_MEAL		6.30
2/21/2...	CASI_EXP		Recession Cafe New Yor	meeting with Abe Karron	[CHASE MC 81872]/CASI_MEAL		26.80
3/15/2...	CASI_EXP		Moonstruck East Rest New Yor	meeting with Julia and Windy	[CHASE MC 81872]/CASI_MEAL		29.50
3/17/2...	CASI_EXP		Masa'S New Yor	grand central station	[CHASE MC 81872]/CASI_MEAL		11.10
3/17/2...	CASI_EXP		Starbucks 00008318 New Yor	Starbucks 00008318 New Yor...	[CHASE MC 81872]/CASI_MEAL		3.53
3/17/2...	CASI_EXP		Daikahshi Sushi	accountant meeting	[Cash Account]/CASI_MEAL		2.15
3/18/2...	CASI_EXP		La Bella Pizza of N.Y. New Yor	with Rothman, discuss DMT	[CHASE MC 81872]/CASI_MEAL		10.01
3/24/2...	CASI_EXP		Cucina And Company	benedict trip	[Cash Account]/CASI_MEAL		3.10
3/25/2...	CASI_EXP		Starbucks 00008318 New Yor	with Benedict	[CHASE MC 81872]/CASI_MEAL		3.57
3/26/2...	CASI_EXP		Au Bon Pain	p/u parts mr. Lee/GCS	[Cash Account]/CASI_MEAL		2.89
3/30/2...	CASI_EXP		Greenwich Coffee At British Airways Ter...	waiting for Hamish	[Cash Account]/CASI_MEAL		3.25
4/8/20...	CASI_EXP		Labella New Yor	with Hamish and Praveen and Rot...	[CHASE MC 81872]/CASI_MEAL		20.89
4/15/2...	CASI_EXP		Penne And Chocolate	charles peskin, steve mcqueen, e...	[Cash Account]/CASI_MEAL		57.30
4/17/2...	CASI_EXP		Starbucks Coffee	conference with rothman and cox r...	[CHASE MC 81872]/CASI_MEAL		3.43
4/19/2...	CASI_EXP		Rockys Pizzera	staff lunch	[Cash Account]/CASI_MEAL		10.00
4/28/2...	CASI_EXP		Au Bon Pain	p/u parts mr. Lee/GCS	[Cash Account]/CASI_MEAL		2.99
4/28/2...	CASI_EXP		Burger King	p/u parts	[Cash Account]/CASI_MEAL		5.48
5/10/2...	CASI_EXP		Simply Seafood Restaurant	dbk, rothman, cox	[Cash Account]/CASI_MEAL		17.45
5/10/2...	CASI_EXP		K Cafe	meeting	[Cash Account]/CASI_MEAL		1.29
5/10/2...	CASI_EXP		K Cafe	meeting	[Cash Account]/CASI_MEAL		1.29
5/19/2...	CASI_EXP		Veneros	no recpt/Rothman, Bucholz, DBK ...	[Cash Account]/CASI_MEAL		25.00
5/20/2...	CASI_EXP		Starbucks	jim, matt coffee	[CHASE MC 81872]/CASI_MEAL		4.76
5/22/2...	CASI_EXP		Au Bon Pain	p/u parts mr. Lee/GCS	[Cash Account]/CASI_MEAL		1.89
6/6/20...	CASI_EXP		Katzes Delicatessen	meeting with board	[Cash Account]/CASI_MEAL		11.41
6/14/2...	CASI_EXP		Starbucks 00008318 New Yor	meeting with Jon Mason/Bator Bin...	[CHASE MC 81872]/CASI_MEAL		5.76
6/19/2...	CASI_EXP		May Rice Shoppe	working late	[Cash Account]/CASI_MEAL		7.57
7/8/20...	CASI_EXP		Ghandi Cafe Inc New Yor	Rothman, Dr. Moss, DBK, Praveen	[CHASE MC 81872]/CASI_MEAL		45.70
7/9/20...	CASI_EXP		Mee Noodle Shop & Gril New Yor	Mee Noodle Shop & Gril New Yo...	[CHASE MC 81872]/CASI_MEAL		22.20
7/9/20...	CASI_EXP		Mai Rice Shop Second Ave	late night noodles	[Cash Account]/CASI_MEAL		22.20
7/14/2...	CASI_EXP		Duane Reade #197	soda for office	[Cash Account]/CASI_MEAL		2.25
7/15/2...	CASI_EXP		Pita Magic	Late with Scott, DBK	[Cash Account]/CASI_MEAL		13.26

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/16/2...	CASI_EXP		La Bella Pizza of N.Y. New Yor	late night pizza, jim, matt, dbk	[Cash Account]/CASI_MEAL		11.50
7/17/2...	CASI_EXP		Rite Aid Store 4971 Manhatt	praveen visit	[CHASE MC 81872]/CASI_MEAL		4.89
7/17/2...	CASI_EXP		Ess A Bagel New Yor	lunch for Udel visit	[CHASE MC 81872]/CASI_MEAL		22.90
7/24/2...	CASI_EXP		Kalyustans	lunch for staff (matt, Scott, Jim)	[Cash Account]/CASI_MEAL		5.00
7/25/2...	CASI_EXP		Dunkin Doughnuts Second Avenue	ice coffee with Kerlick	[Cash Account]/CASI_MEAL		2.25
7/25/2...	CASI_EXP		La Bella Pizza of N.Y. New Yor	dr kerlick, matt, dbk (Sarah)	[CHASE MC 81872]/CASI_MEAL		18.30
8/7/20...	CASI_EXP		Au Bon Pain	ice coffee/meeting with Hayes	[Cash Account]/CASI_MEAL		1.89
8/7/20...	CASI_EXP		Ess A Bagel New Yor	bagel for office luncheon	[Cash Account]/CASI_MEAL		7.80
8/7/20...	CASI_EXP		Katzes Delicatessen	meeting with jim	[Cash Account]/CASI_MEAL		11.41
8/14/2...	CASI_EXP		La Bella Pizza	blackout pizza, jim, matt cash	[Cash Account]/CASI_MEAL		25.00
8/15/2...	CASI_EXP		Stewarts Shop 205 Ballsto	Stewarts Shop 205 Ballston S...	[CHASE MC 81872]/CASI_MEAL		1.50
9/5/20...	CASI_EXP		Dunkin Doughnuts New Milford	conference, jim, matt	[Cash Account]/CASI_MEAL		5.23
9/5/20...	CASI_EXP		Jin Go Gae Inc New Yor	praveen and dr. K meeting	[CHASE MC 81872]/CASI_MEAL		6.50
9/5/20...	CASI_EXP		Jin Go Gae Inc New Yor	praveen and dr. K meeting	[CHASE MC 81872]/CASI_MEAL		13.54
11/7/2...	CASI_EXP		MSKCC Cafeteria	mskcc meeting	[Cash Account]/CASI_MEAL		10.00
11/13/...	CASI_EXP		MSKCC Cafeteria	mskcc meeting	[Cash Account]/CASI_MEAL		5.00
11/13/...	CASI_EXP		MSKCC Cafeteria	mskcc meeting x2	[Cash Account]/CASI_MEAL		5.00
11/23/...	CASI_EXP		Mee Noodle Shop & Gril New Yor	working late	[CHASE MC 81872]/CASI_MEAL		13.50
11/23/...	CASI_EXP		Duane Reade	Soda on sale	[Cash Account]/CASI_MEAL		1.89
11/29/...	CASI_EXP		Starbucks 00008318 New Yor	coffee/scone with Joe Cornfield	[CHASE MC 81872]/CASI_MEAL		3.53
11/29/...	CASI_EXP		Duane Reade #197 New Yor	soda for meetings	[CHASE MC 81872]/CASI_MEAL		1.82
11/29/...	CASI_EXP		Todaro Bros New Yor	with Schlabba	[CHASE MC 81872]/CASI_MEAL		13.31
			TOTAL CASI_MEAL				1,148.11
			CASI_OFFICE_CLEANING				
8/13/2...	CASI_EXP		D Ferrand	household cleaning	[CHASE CHECKING 91665]/CASI_O...		200.00
10/17/...	CASI_EXP		Performance Filters Cincinn		[CHASE MC 81872]/CASI_OFFICE_...		128.00
10/28/...	CASI_EXP		Mir The Carpet Man	carpet cleaning	[Cash Account]/CASI_OFFICE_CLEA...		20.00
10/30/...	CASI_EXP		Mir The Carpet Man	carpet cleaning	[Cash Account]/CASI_OFFICE_CLEA...		80.00
			TOTAL CASI_OFFICE_CLEANING				428.00
			CASI_OFFICE_SUPPLIES				
8/13/2...	CASI_EXP		Office Depot		[CHASE MC 81872]/CASI_OFFICE_S...		21.56
9/7/20...	CASI_EXP		Office Depot	dds2 tapes	[CHASE MC 81872]/CASI_OFFICE_S...		43.26
9/22/2...	CASI_EXP		Office Depot	cell phone pocket	[CHASE MC 81872]/CASI_OFFICE_S...		6.37
10/2/2...	CASI_EXP		Office Depot #505 New Yor	paper boxes, tape	[CHASE MC 81872]/CASI_OFFICE_S...		61.00
10/6/2...	CASI_EXP		Office Depot	packing tape and boxes	[CHASE MC 81872]/CASI_OFFICE_S...		33.97
10/6/2...	CASI_EXP		Office Depot	paper boxes	[CHASE MC 81872]/CASI_OFFICE_S...		4.99
10/13/...	CASI_EXP		Office Depot	tape	[CHASE MC 81872]/CASI_OFFICE_S...		2.49
10/23/...	CASI_EXP		Office Depot #505 New Yor	tapes, paperclips	[CHASE MC 81872]/CASI_OFFICE_S...		81.11
			TOTAL CASI_OFFICE_SUPPLIES				254.75

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_PARKING				
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/12/2...	CASI_EXP		Muni Meter	jims car	[Cash Account]/CASI_PARKING		2.00
2/12/2...	CASI_EXP		Muni Meter	jims car	[Cash Account]/CASI_PARKING		2.00
2/12/2...	CASI_EXP		Muni Meter	jims car	[Cash Account]/CASI_PARKING		2.00
2/14/2...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
2/15/2...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
2/19/2...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
4/8/20...	CASI_EXP		Parking Garage	columbia conference for Jacqueline	[Cash Account]/CASI_PARKING		19.00
4/20/2...	CASI_EXP		Muni Meter	abe car	[Cash Account]/CASI_PARKING		2.00
6/22/2...	CASI_EXP		Parking Meter	windy and julia visit	[Cash Account]/CASI_PARKING		2.00
7/30/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
8/31/2...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_PARKING		2.00
11/5/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/19/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/20/...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
11/20/...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
12/1/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
2/2/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
2/3/20...	CASI_EXP		Parking Meter	car in city	[Cash Account]/CASI_PARKING		8.00
2/4/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
2/4/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
2/6/20...	CASI_EXP		Parking Meter	moms car in city	[Cash Account]/CASI_PARKING		1.00
2/27/2...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
2/27/2...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
4/8/20...	CASI_EXP		NYC Department Of Finance		[CHASE CHECKING 91665]/CASI_P...		55.00
4/14/2...	CASI_EXP		NYC Department Of Finance		[CHASE CHECKING 91665]/CASI_P...		55.00
4/16/2...	CASI_EXP		Gmc Garage - East 31TH New Yor	Gmc Garage - East 31TH New Y...	[CHASE MC 81872]/CASI_PARKING		84.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/2...	CASI_EXP		Parking Meter	2x cars all day 9am through 7 pm	[Cash Account]/CASI_PARKING		2.00
4/22/2...	CASI_EXP		Parking Meter	errands	[Cash Account]/CASI_PARKING		1.00
4/22/2...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/2...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/2...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/2...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/2...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/24/2...	CASI_EXP		NYC Department Of Finance	Plate BME 6415 Summons 37924...	[CHASE CHECKING 91665]/CASI_P...		55.00
4/24/2...	CASI_EXP		NYC Department Of Finance	Plate MK320U Summons 379728...	[CHASE CHECKING 91665]/CASI_P...		55.00
4/30/2...	CASI_EXP		Parking Meter	bank	[Cash Account]/CASI_PARKING		1.00
4/30/2...	CASI_EXP		Parking Meter	bank	[Cash Account]/CASI_PARKING		1.00
5/1/20...	CASI_EXP		115 East 87TH Street New Yor	115 East 87TH Street New Yor...	[CHASE MC 81872]/CASI_PARKING		17.00
5/4/20...	CASI_EXP		148 E 33rd Street Garage		[CHASE MC 81872]/CASI_PARKING		27.00
5/8/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
5/17/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
5/17/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
5/17/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
5/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
5/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
5/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
5/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
6/27/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
6/27/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
6/27/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
6/27/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/2/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/2/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/3/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/3/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/3/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/3/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/3/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/5/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/7/20...	CASI_EXP		Parking Meter	bank	[Cash Account]/CASI_PARKING		1.00
7/8/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/8/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/8/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/9/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/9/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/9/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/10/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/11/2...	CASI_EXP		148 E 33rd Street Garage		[Cash Account]/CASI_PARKING		27.00
7/11/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/11/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/11/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
7/19/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/19/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/20/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/20/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/20/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
7/21/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/4/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/4/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/4/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/7/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
8/11/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/12/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/12/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/12/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/12/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/12/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/13/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/13/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/13/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/13/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/13/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/13/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/14/2...	CASI_EXP		Muni Meter	blackout blue car	[Cash Account]/CASI_PARKING		2.00
8/14/2...	CASI_EXP		Muni Meter	telcordia trip	[Cash Account]/CASI_PARKING		2.00
8/14/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
8/14/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
9/3/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/3/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/3/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/3/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/3/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/3/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/4/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/5/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/12/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/12/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/12/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/12/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/12/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/12/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/15/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/15/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/15/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/15/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/15/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/15/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/16/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/16/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
9/16/2...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
9/22/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/23/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/23/2...	CASI_EXP		Muni Meter	blue	[Cash Account]/CASI_PARKING		2.00
9/23/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/23/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
9/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/9/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/9/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/9/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/9/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/9/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/9/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
10/17/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/4/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/4/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/4/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/4/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/4/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/4/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/7/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/7/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/7/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/13/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/13/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/13/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/13/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/13/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/23/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/23/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		1.00
11/23/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		0.25
11/23/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/23/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/23/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				861.25
			CASI_PARKING_TIP				
3/29/2...	CASI_EXP		Parking Garage	for zapping	[Cash Account]/CASI_PARKING_TIP		1.00
			TOTAL CASI_PARKING_TIP				1.00
			CASI_PERIODICAL				
1/31/2...	CASI_EXP		QPass	online reprint fees	[CHASE MC 81872]/CASI_PERIODIC...		54.07
1/20/2...	CASI_EXP		Time Archive Customer Service	time archive access	[CHASE MC 81872]/CASI_PERIODIC...		54.07
			TOTAL CASI_PERIODICAL				108.14
			CASI_POSTAGE				
8/24/2...	CASI_EXP		USPS 3558250016 New Yor	USPS 3558250016 New Yor...	[CHASE MC 81872]/CASI_POSTAGE		41.80
9/20/2...	CASI_EXP		Postmaster New York	keys to box	[CHASE CHECKING 91665]/CASI_P...		10.00
			TOTAL CASI_POSTAGE				51.80
			CASI_PROFESSIONAL_FEE-dues/subs...				
4/25/2...	CASI_EXP		E Mayan Studio Inc New Yor		[CHASE MC 81872]/CASI_PROFESS...		97.83

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_PROFESSIONAL_FEE-d...				97.83
			CASI_PROFESSIONAL_LEGAL				
6/3/20...	CASI_EXP		Avrom Vann Esq	visitation lawsuit	[CHASE CHECKING 91665]/CASI_P...		3,000.00
9/12/2...	CASI_EXP		Ms. Randi Issacs ESQ	for sarah's representation	[CHASE CHECKING 91665]/CASI_P...		1,750.00
11/29/...	CASI_EXP		Scialabba And Associates	benefits	[CHASE CHECKING 91665]/CASI_P...		1,000.00
12/4/2...	CASI_EXP		Scialabba And Associates	benefits	[CHASE CHECKING 91665]/CASI_P...		2,000.00
			TOTAL CASI_PROFESSIONAL_LEGAL				7,750.00
			CASI_RESTAURANT				
4/12/2...	CASI_EXP		Tomat Restaurant	tip dc trip	[Cash Account]/CASI_RESTAURANT		5.00
			TOTAL CASI_RESTAURANT				5.00
			CASI_SHIPPING				
11/9/2...	CASI_EXP		United States Postal Services	postage ship AJ's	[Cash Account]/CASI_SHIPPING		5.35
12/29/...	CASI_EXP		United States Postal Service	1 cent stamps from machine	[Cash Account]/CASI_SHIPPING		1.00
			TOTAL CASI_SHIPPING				6.35
			CASI_STORAGE				
3/1/20...	CASI_EXP		Kips Bay Towers Condominium	Account 15562446	[CHASE CHECKING 91665]/CASI_S...		0.00
3/1/20...	CASI_EXP		Kips Bay Towers Condominium	Account 15563046	[CHASE CHECKING 91665]/CASI_S...		100.00
			TOTAL CASI_STORAGE				100.00
			CASI_TAX_NYC_SALES				
8/19/2...	CASI_EXP		Borders Books Music And Cafe	with him cox	[CHASE MC 81872]/CASI_TAX_NYC...		0.40
			TOTAL CASI_TAX_NYC_SALES				0.40
			CASI_TIP_DELIVERY				
12/6/2...	CASI_EXP		Delivery Tip		[Cash Account]/CASI_TIP_DELIVERY		5.00
6/25/2...	CASI_EXP		Figlia Air Conditioning Installer Tip	installers butcher new a/c	[Cash Account]/CASI_TIP_DELIVERY		20.00
			TOTAL CASI_TIP_DELIVERY				25.00
			CASI_TIP_RESTAURANT				

Date	Account	Num	Description	Memo	Category	Cl	Amount
2/6/20...	CASI_EXP		Cafe Indulge New Yor	with Bob Wine	[Cash Account]/CASI_TIP_RESTAUR...		2.42
4/15/2...	CASI_EXP		Penne And Chocolate	charles peskin, steve mcqueen, e...	[Cash Account]/CASI_TIP_RESTAUR...		12.70
5/10/2...	CASI_EXP		Simply Seafood Restaurant	dbk, rothman, cox	[Cash Account]/CASI_TIP_RESTAUR...		5.00
			TOTAL CASI_TIP_RESTAURANT				20.12
			CASI_TRAVEL				
1/10/2...	CASI_EXP		MTA	subway travel	[CHASE MC 81872]/CASI_TRAVEL		20.00
1/27/2...	CASI_EXP		Smarte Carte	Orange County Airport	[Cash Account]/CASI_TRAVEL		2.00
2/1/20...	CASI_EXP		Balance Adjustment From California	misc unreconciled cash expenses ...	[Cash Account]/CASI_TRAVEL		100.00
7/30/2...	CASI_EXP		Nora Adrian	drive jim home late evening	[Cash Account]/CASI_TRAVEL		40.00
2/3/20...	CASI_EXP		Innovation Luggage #2 New Yor	Innovation Luggage #2 New Yor...	[CHASE MC 81872]/CASI_TRAVEL		88.74
2/3/20...	CASI_EXP		Innovation Luggage	portability equipment	[Cash Account]/CASI_TRAVEL		4.50
2/6/20...	CASI_EXP		Dunkin Doughnuts	coffee and scone to Dr. Nubel	[Cash Account]/CASI_TRAVEL		2.94
2/6/20...	CASI_EXP		Dunkin Doughnuts	coffee and scone to Dr. Nubel	[Cash Account]/CASI_TRAVEL		1.79
2/9/20...	CASI_EXP		Lirr Tvm 877-547	drop off car lb	[CHASE MC 81872]/CASI_TRAVEL		4.75
3/6/20...	CASI_EXP		Dunkin Doughnuts	coffee moving car	[Cash Account]/CASI_TRAVEL		2.48
3/10/2...	CASI_EXP		Dunkin Doughnuts	coffee moving car	[Cash Account]/CASI_TRAVEL		2.48
3/20/2...	CASI_EXP		Rite Aid Store 4971 Manhatt	misc	[Cash Account]/CASI_TRAVEL		7.58
3/20/2...	CASI_EXP		Dunkin Doughnuts	newerk u pen phila	[Cash Account]/CASI_TRAVEL		3.10
3/22/2...	CASI_EXP		Dunkin Doughnuts	newerk u pen phila	[Cash Account]/CASI_TRAVEL		2.21
4/2/20...	CASI_EXP		Dunkin Doughnuts	coffee moving car	[Cash Account]/CASI_TRAVEL		3.12
4/20/2...	CASI_EXP		Dunkin Doughnuts	car coffee	[Cash Account]/CASI_TRAVEL		4.47
4/27/2...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		9.32
5/1/20...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		3.12
5/7/20...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		2.47
5/15/2...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		1.79
5/19/2...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		2.47
6/4/20...	CASI_EXP		Nyce ATM Withdrawal	530 Jfk Memorial H Newark ...	[CHASE CHECKING 91665]/CASI_T...		1.00
6/4/20...	CASI_EXP		Cafe Indulge	coffee and cookie to go to DC	[Cash Account]/CASI_TRAVEL		2.00
6/11/2...	CASI_EXP		Cirrus ATM Withdrawal	Davies Medical Center San Fran...	[CHASE CHECKING 91665]/CASI_T...		1.50
8/10/2...	CASI_EXP		HMS Host Maryland House	non atp travel DC	[CHASE MC 81872]/CASI_TRAVEL		6.18
8/15/2...	CASI_EXP		Stewarts Shop 205 Ballsto	Stewarts Shop 205 Ballston S...	[CHASE MC 81872]/CASI_TRAVEL		10.49
11/16/...	CASI_EXP		##0311 000000000127A 124 00007	mccaii	[CHASE MC 81872]/CASI_TRAVEL		0.00
			TOTAL CASI_TRAVEL				330.50
			CASI_TRAVEL_COMMUNICATION				
2/28/2...	CASI_EXP		Telephone Coin		[Cash Account]/CASI_TRAVEL_COM...		0.25
			TOTAL CASI_TRAVEL_COMMUNICATI...				0.25
			CASI_TRAVEL_FUEL				

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/1/20...	CASI_EXP		Sunoco	fuel dc trip	[CHASE MC 81872]/CASI_TRAVEL_...		18.50
6/21/2...	CASI_EXP		Y & N Enterprises Inc Brookly	Y & N Enterprises Inc Brooklyn ...	[CHASE MC 81872]/CASI_TRAVEL_...		24.00
8/6/20...	CASI_EXP		Exxonmobil34 07962483 New Yor	blue car/DC trip	[CHASE MC 81872]/CASI_TRAVEL_...		41.50
11/15/...	CASI_EXP		Stewarts Shop 246 Gansevo		[CHASE MC 81872]/CASI_TRAVEL_...		14.84
11/17/...	CASI_EXP		Esso Sherbrooke - Deca Montrea		[CHASE MC 81872]/CASI_TRAVEL_...		11.63
11/17/...	CASI_EXP		Esso St Urbain - Crema Montrea		[CHASE MC 81872]/CASI_TRAVEL_...		20.77
11/17/...	CASI_EXP		##0311 000000000269F 124 00007		[CHASE MC 81872]/CASI_TRAVEL_...		0.00
			TOTAL CASI_TRAVEL_FUEL				131.24
			CASI_TRAVEL_HOTEL				
8/21/2...	CASI_EXP		Red Roof 010000001008 Gaither	oral review at ATP	[CHASE MC 81872]/CASI_TRAVEL_...		59.35
3/23/2...	CASI_EXP		Hilton Philadelphia Ai Philade	ifge	[CHASE MC 81872]/CASI_TRAVEL_...		425.29
			TOTAL CASI_TRAVEL_HOTEL				484.64
			CASI_TRAVEL_MEAL				
7/1/20...	CASI_EXP		Travel Plaza 14800007 Newark	NIH DC trip	[CHASE MC 81872]/CASI_TRAVEL_...		2.82
7/1/20...	CASI_EXP		Travel Plaza 14800007 Newark	NIH DC trip	[CHASE MC 81872]/CASI_TRAVEL_...		5.48
7/1/20...	CASI_EXP		Travel Plaza 14800007 Newark	NIH DC trip	[CHASE MC 81872]/CASI_TRAVEL_...		3.81
7/2/20...	CASI_EXP		Joe'S Crab Shack-Bethe Bethesd	nih trip lunch	[CHASE MC 81872]/CASI_TRAVEL_...		23.84
7/3/20...	CASI_EXP		NIH Cafeteria	sbir conference	[Cash Account]/CASI_TRAVEL_MEAL		5.57
7/3/20...	CASI_EXP		Travel Plaza 14800007 Newark	NIH DC TRIP	[CHASE MC 81872]/CASI_TRAVEL_...		6.47
7/3/20...	CASI_EXP		Travel Plaza 14800007 Newark	NIH DC trip	[CHASE MC 81872]/CASI_TRAVEL_...		8.57
8/20/2...	CASI_EXP		Roy Rogers Molly Prtcher Travel Plaza	to ATP Gate III Orals	[CHASE MC 81872]/CASI_TRAVEL_...		2.00
8/20/2...	CASI_EXP		Fingers And Claws	Lee, Bruce and Stanley orals rehe...	[CHASE MC 81872]/CASI_TRAVEL_...		46.79
8/20/2...	CASI_EXP		Cinnabon Molly Pitcher Travel Plaza	to ATP /Oral Rehersal	[CHASE MC 81872]/CASI_TRAVEL_...		5.49
8/21/2...	CASI_EXP		Shalom Kosher Market	candy in DC	[CHASE MC 81872]/CASI_TRAVEL_...		4.03
8/21/2...	CASI_EXP		Max'es Kosher Marketplace	with Stanley, Bruce and Lee G	[CHASE MC 81872]/CASI_TRAVEL_...		3.40
8/21/2...	CASI_EXP		Max'es Kosher Marketplace	with Stanley, Bruce and Lee G	[CHASE MC 81872]/CASI_TRAVEL_...		29.22
8/21/2...	CASI_EXP		Roy Rogers Maryland House	ATP Gate III Oral Defense	[CHASE MC 81872]/CASI_TRAVEL_...		5.02
8/21/2...	CASI_EXP		Max'es Kosher Marketplace	refund, no soup for me !	[CHASE MC 81872]/CASI_TRAVEL_...		-2.63
11/8/2...	CASI_EXP		Amtrak	roast turkey on Accella Train	[Cash Account]/CASI_TRAVEL_MEAL		7.25
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		4.82
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		4.09
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		6.64
11/8/2...	CASI_EXP		Mariott Hotel	coffee for lee and myself at hotel	[Cash Account]/CASI_TRAVEL_MEAL		1.29
1/22/2...	CASI_EXP		Pretzel Time	laguardia airport waiting for plane	[Cash Account]/CASI_TRAVEL_MEAL		2.70
1/22/2...	CASI_EXP		Starbucks Second Ave	coffee on way to airport	[Cash Account]/CASI_TRAVEL_MEAL		3.53
1/23/2...	CASI_EXP		Auntie Annes Soft Pretzels	at mmvr	[Cash Account]/CASI_TRAVEL_MEAL		2.35
1/26/2...	CASI_EXP		Mariott Hotell		[Cash Account]/CASI_TRAVEL_MEAL		2.50
1/26/2...	CASI_EXP		Panda Express	lunch at mmvr	[Cash Account]/CASI_TRAVEL_MEAL		6.01
2/13/2...	CASI_EXP		Amtrak	dinner on train	[Cash Account]/CASI_TRAVEL_MEAL		9.25
2/13/2...	CASI_EXP		Dunkin Donuts - Haagen Das	in penn station coffee and doughnut	[Cash Account]/CASI_TRAVEL_MEAL		2.45

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
2/13/2...	CASI_EXP		Dunkin Donuts - Haagen Das	oj and juce	[Cash Account]/CASI_TRAVEL_MEAL		3.24
2/25/2...	CASI_EXP		Sorabol	in oakland	[Cash Account]/CASI_TRAVEL_MEAL		8.63
3/5/20...	CASI_EXP		South Street Amtrak Station Boston	coffee in boston	[Cash Account]/CASI_TRAVEL_MEAL		2.67
7/7/20...	CASI_EXP		Ritz Carlton Hotel	hotel tip on departure	[Cash Account]/CASI_TRAVEL_MEAL		3.00
7/9/20...	CASI_EXP		Fame Food Management		[Cash Account]/CASI_TRAVEL_MEAL		3.78
7/9/20...	CASI_EXP		Ritz Carlton Hotel	power bar at hotel gym	[Cash Account]/CASI_TRAVEL_MEAL		3.00
8/15/2...	CASI_EXP		TCBY Hot Dog City Maryland House	darpa	[Cash Account]/CASI_TRAVEL_MEAL		3.35
10/2/2...	CASI_EXP		Pathmark Newark Deleware	soda at supermarket	[Cash Account]/CASI_TRAVEL_MEAL		1.50
10/3/2...	CASI_EXP		James Cooper Travel Plaza	candy break SGI-UDEL meeting	[Cash Account]/CASI_TRAVEL_MEAL		1.91
10/3/2...	CASI_EXP		Road Deli	deli rush on road	[Cash Account]/CASI_TRAVEL_MEAL		4.00
11/11/...	CASI_EXP		Metropolitan Food Service CCNY	for Satava	[Cash Account]/CASI_TRAVEL_MEAL		4.78
11/11/...	CASI_EXP		Metropolitan Food Service CCNY	for students and Satava	[Cash Account]/CASI_TRAVEL_MEAL		10.00
11/11/...	CASI_EXP		Taco Bell LaGuardia Airport	lunch at a/r cox/satava	[Cash Account]/CASI_TRAVEL_MEAL		17.81
11/16/...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		3.89
11/19/...	CASI_EXP		Allstate S S	columbia meeting	[Cash Account]/CASI_TRAVEL_MEAL		2.00
11/20/...	CASI_EXP		White Castle	columbia	[Cash Account]/CASI_TRAVEL_MEAL		2.66
11/21/...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		3.25
11/30/...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		3.24
11/30/...	CASI_EXP		Dunkins Doughnuts	ct / dc trip	[Cash Account]/CASI_TRAVEL_MEAL		1.89
12/1/2...	CASI_EXP		Nathans Famous	leave from Danbury for DC	[Cash Account]/CASI_TRAVEL_MEAL		9.62
12/1/2...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		2.49
12/1/2...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		2.19
1/22/2...	CASI_EXP		Carl'S Jr #230 Costa M	newport beach MMVR trip	[CHASE MC 81872]/CASI_TRAVEL_...		4.08
1/23/2...	CASI_EXP		Mariott Restaurant	MMVR	[Cash Account]/CASI_TRAVEL_MEAL		15.95
1/25/2...	CASI_EXP		Mariott Restaurant		[Cash Account]/CASI_TRAVEL_MEAL		23.68
1/25/2...	CASI_EXP		Mariott Restaurant	MMVR	[Cash Account]/CASI_TRAVEL_MEAL		1.50
1/26/2...	CASI_EXP		Mc Donalds Restaurant	MMVR change planes	[Cash Account]/CASI_TRAVEL_MEAL		6.42
1/26/2...	CASI_EXP		Mariott Restaurant	MMVR	[Cash Account]/CASI_TRAVEL_MEAL		1.89
3/11/2...	CASI_EXP		Ruven'S Plainvi	visit to Howell/Silicon City	[CHASE MC 81872]/CASI_TRAVEL_...		9.98
3/20/2...	CASI_EXP		Hmshost-Nj-Turnpk #000 Cranbur	to ifge conference	[CHASE MC 81872]/CASI_TRAVEL_...		4.85
3/20/2...	CASI_EXP		Hmshost-Nj-Turnpk #001 Cranbur	to ifge conference	[CHASE MC 81872]/CASI_TRAVEL_...		7.52
3/22/2...	CASI_EXP		Hmshost-Nj-Turnpk #002 Cranbur	Hmshost-Nj-Turnpk #002 Cranbu...	[CHASE MC 81872]/CASI_TRAVEL_...		5.69
3/23/2...	CASI_EXP		Hms Host Nj Turnpk #3 Yardvil	ifge	[CHASE MC 81872]/CASI_TRAVEL_...		2.31
3/28/2...	CASI_EXP		Hmshost-Nj-Turnpk #002 Woodbri	Hmshost-Nj-Turnpk #002 Woodb...	[CHASE MC 81872]/CASI_TRAVEL_...		3.92
3/30/2...	CASI_EXP		Wendys Restaurant	to kennedy ap	[Cash Account]/CASI_TRAVEL_MEAL		6.31
4/2/20...	CASI_EXP		Szechwan Express	DIMACS conference	[Cash Account]/CASI_TRAVEL_MEAL		11.14
4/4/20...	CASI_EXP		White Castle Restaurant	matt, hamish, dbk, praveen after c...	[Cash Account]/CASI_TRAVEL_MEAL		15.00
4/10/2...	CASI_EXP		Travel Food		[Cash Account]/CASI_TRAVEL_MEAL		8.96
4/11/2...	CASI_EXP		Fox And Hound Restaurant	with dr. Koufman	[CHASE MC 81872]/CASI_TRAVEL_...		49.30
4/11/2...	CASI_EXP		HMS Host Delaware House Travel Plaza...	to DC	[CHASE MC 81872]/CASI_TRAVEL_...		7.70
4/12/2...	CASI_EXP		La Tomate	with dr. Koufman	[CHASE MC 81872]/CASI_TRAVEL_...		79.28
4/12/2...	CASI_EXP		Annies Prmnt Steak Hse Washing	Annies Prmnt Steak Hse Washin...	[CHASE MC 81872]/CASI_TRAVEL_...		36.14
4/13/2...	CASI_EXP		Mark And Julies Homemade Ice Cream	DC trip	[Cash Account]/CASI_TRAVEL_MEAL		4.30
4/13/2...	CASI_EXP		Mark And Julies Homemade Ice Cream	with mom	[Cash Account]/CASI_TRAVEL_MEAL		2.40
4/13/2...	CASI_EXP		Wokngrill	return from DC	[CHASE MC 81872]/CASI_TRAVEL_...		53.53
4/13/2...	CASI_EXP		Deli Rush	drive down to DC	[Cash Account]/CASI_TRAVEL_MEAL		1.78

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
4/19/2...	CASI_EXP		Dunkin Doughnuts	newerk u pen phila	[Cash Account]/CASI_TRAVEL_MEAL		1.79
5/7/20...	CASI_EXP		Wokngrill	return from DC	[CHASE MC 81872]/CASI_TRAVEL_...		15.37
5/17/2...	CASI_EXP		Hyatt Hotels Wash F & Washing	Hyatt Hotels Wash F & Washing...	[CHASE MC 81872]/CASI_TRAVEL_...		13.20
5/17/2...	CASI_EXP		Hyatt Hotels Wash F & Washing	DC meeting with IBM	[CHASE MC 81872]/CASI_TRAVEL_...		72.70
5/18/2...	CASI_EXP		Friendly Ice Cream		[Cash Account]/CASI_TRAVEL_MEAL		2.30
6/3/20...	CASI_EXP		Waffle House	return to DC bad weather meal	[Cash Account]/CASI_TRAVEL_MEAL		10.00
6/3/20...	CASI_EXP		NIH Cafeteria	sbir conference meal	[Cash Account]/CASI_TRAVEL_MEAL		6.04
6/3/20...	CASI_EXP		NIH Cafeteria	nih meal	[Cash Account]/CASI_TRAVEL_MEAL		10.00
6/3/20...	CASI_EXP		NIH Cafeteria	drink between sessions	[Cash Account]/CASI_TRAVEL_MEAL		1.40
6/10/2...	CASI_EXP		Petes Coffee	davies med ctr	[Cash Account]/CASI_TRAVEL_MEAL		4.00
6/10/2...	CASI_EXP		Californa Pacific Medical Center Davies ...	lunch	[Cash Account]/CASI_TRAVEL_MEAL		10.00
6/13/2...	CASI_EXP		Green Garden Restaurant	dinner on jet blue	[Cash Account]/CASI_TRAVEL_MEAL		5.95
6/14/2...	CASI_EXP		Dunkin Doughnuts	return from airport with Jim Cox	[Cash Account]/CASI_TRAVEL_MEAL		4.79
6/18/2...	CASI_EXP		Dunkin Doughnuts		[Cash Account]/CASI_TRAVEL_MEAL		1.88
6/21/2...	CASI_EXP		Dunkin Doughnuts		[Cash Account]/CASI_TRAVEL_MEAL		2.32
6/23/2...	CASI_EXP		Wendys Restaurant	pick up Jim Cox for meeting	[Cash Account]/CASI_TRAVEL_MEAL		2.39
7/16/2...	CASI_EXP		U Del Cafeteria	lunch with Praveen	[Cash Account]/CASI_TRAVEL_MEAL		14.00
7/16/2...	CASI_EXP		Primo Cafeteria	wilmington amtrak station waiting f...	[Cash Account]/CASI_TRAVEL_MEAL		2.00
7/16/2...	CASI_EXP		Jin Go Gae Inc New Yor	trip to Wilmington breakfast	[CHASE MC 81872]/CASI_TRAVEL_...		6.50
7/16/2...	CASI_EXP		Amtrak Service Car	soda on train to udel/christiana me...	[Cash Account]/CASI_TRAVEL_MEAL		10.00
7/17/2...	CASI_EXP		Amtrak Service Car	soda on train to udel/christiana me...	[Cash Account]/CASI_TRAVEL_MEAL		1.50
8/1/20...	CASI_EXP		HMS Host Cheesquake Travel Plaza	aviva/mom	[Cash Account]/CASI_TRAVEL_MEAL		2.52
8/1/20...	CASI_EXP		Dunkin Doughnuts	mom/aviva	[Cash Account]/CASI_TRAVEL_MEAL		3.43
8/1/20...	CASI_EXP		Hms Host-Gs-Pkwy #695 South A	Hms Host-Gs-Pkwy #695 South ...	[CHASE MC 81872]/CASI_TRAVEL_...		10.55
8/1/20...	CASI_EXP		Hms Host-Gs-Pkwy #570 South A	Hms Host-Gs-Pkwy #570 South ...	[CHASE MC 81872]/CASI_TRAVEL_...		6.35
8/2/20...	CASI_EXP		Nathans Woodmere	mom/aviva	[Cash Account]/CASI_TRAVEL_MEAL		6.05
9/17/2...	CASI_EXP		Steak Escape-Bridge WA Bridge	Telcordia Lunch with Praveen	[CHASE MC 81872]/CASI_TRAVEL_...		8.61
9/19/2...	CASI_EXP		White Castle Restaurant	to Joan Hayes	[Cash Account]/CASI_TRAVEL_MEAL		2.66
11/16/...	CASI_EXP		The Queen Elizabeth F/ Montrea		[CHASE MC 81872]/CASI_TRAVEL_...		9.86
11/16/...	CASI_EXP		##0311 000000000170{ 124 00007		[CHASE MC 81872]/CASI_TRAVEL_...		0.00
11/17/...	CASI_EXP		##0311 000000000150{ 124 00007		[CHASE MC 81872]/CASI_TRAVEL_...		0.00
11/18/...	CASI_EXP		The Queen Elizabeth F/ Montrea		[CHASE MC 81872]/CASI_TRAVEL_...		17.09
11/18/...	CASI_EXP		##0311 000000000220{ 124 00007		[CHASE MC 81872]/CASI_TRAVEL_...		0.00
11/18/...	CASI_EXP		The Queen Elizabeth F/ Montrea		[CHASE MC 81872]/CASI_TRAVEL_...		13.20
11/18/...	CASI_EXP		Ramapo Travel Plaza		[Cash Account]/CASI_TRAVEL_MEAL		2.80
11/24/...	CASI_EXP		Old Country Bu00102715 Gaither		[CHASE MC 81872]/CASI_TRAVEL_...		9.55
11/24/...	CASI_EXP		Hms Host Nj Turnpk #21 Cherry	ifge	[CHASE MC 81872]/CASI_TRAVEL_...		3.79
11/24/...	CASI_EXP		Checkers Drive In Restaurant	DC/ASTRA-NIST Visit	[Cash Account]/CASI_TRAVEL_MEAL		1.86
11/24/...	CASI_EXP		HMSHost Walt Witman Travel Ploaza	dc	[Cash Account]/CASI_TRAVEL_MEAL		0.99
11/25/...	CASI_EXP		Outback #2134 Waldorf		[CHASE MC 81872]/CASI_TRAVEL_...		71.31
11/26/...	CASI_EXP		Hmshost-Md-Tollrd #060 Aberdee	Hmshost-Md-Tollrd #000 North E...	[CHASE MC 81872]/CASI_TRAVEL_...		17.78
11/26/...	CASI_EXP		Hmshost-Md-Tollrd #002 Aberdee	dc trip	[CHASE MC 81872]/CASI_TRAVEL_...		5.34
			TOTAL CASI_TRAVEL_MEAL				1,057.16
			CASI_TRAVEL_MISC				

Date	Account	Num	Description	Memo	Category	Cl	Amount
4/12/2...	CASI_EXP		CVS Pharmacy	shampoo, travel hygene stuff	[CHASE MC 81872]/CASI_TRAVEL_...		25.84
4/16/2...	CASI_EXP		CVS Pharmacy	meds	[CHASE MC 81872]/CASI_TRAVEL_...		18.89
			TOTAL CASI_TRAVEL_MISC				44.73
			CASI_TRAVEL_PARKING				
7/2/20...	CASI_EXP		NiH Parking Meter	sbir conference	[Cash Account]/CASI_TRAVEL_PAR...		20.00
7/3/20...	CASI_EXP		NiH Parking Meter	sbir conference day 2	[Cash Account]/CASI_TRAVEL_PAR...		20.00
1/27/2...	CASI_EXP		JF International Kennedy Airport Parking...	jim's parking at JFK for DBK retur...	[Cash Account]/CASI_TRAVEL_PAR...		2.00
8/15/2...	CASI_EXP		Parking Meter	darpa	[Cash Account]/CASI_TRAVEL_PAR...		2.00
9/15/2...	CASI_EXP		Parking Meter	for Jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
11/18/...	CASI_EXP		Parking Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/28/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/15/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/19/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/19/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meetign parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/3/20...	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/3/20...	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/3/20...	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/3/20...	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/14/2...	CASI_EXP		James Koufman MD	hotel parking gargae for car	[CHASE CHECKING 91665]/CASI_T...		33.60
4/17/2...	CASI_EXP		LaGuardia Airport Parking		[CHASE MC 81872]/CASI_TRAVEL_...		3.00
4/17/2...	CASI_EXP		Muni Meter	cox meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/17/2...	CASI_EXP		Muni Meter	cox meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/17/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/17/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/17/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/18/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/18/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/18/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/19/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/19/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/19/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/19/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/19/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/21/2...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/21/2...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/23/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/24/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/24/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/25/2...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/25/2...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/25/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/29/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
4/30/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/2/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/2/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/5/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/5/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/5/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/5/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/5/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
5/5/20...	CASI_EXP		East 24th Garage	ITAC meeting	[Cash Account]/CASI_TRAVEL_PAR...		20.00
5/8/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/8/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00
5/19/2...	CASI_EXP		Hotel Tip	IBM meeting DC	[Cash Account]/CASI_TRAVEL_PAR...		10.00
6/3/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/3/20...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/3/20...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/7/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/7/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/11/2...	CASI_EXP		Californa Pacific Medical Center Davies ...	meeting with Dr. Ousterhout	[Cash Account]/CASI_TRAVEL_PAR...		20.00
6/11/2...	CASI_EXP		Californa Pacific Medical Center Davies ...	meeting with Dr. Ousterhout	[Cash Account]/CASI_TRAVEL_PAR...		13.00
6/15/2...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/15/2...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/15/2...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/15/2...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/23/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/23/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/23/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/25/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/25/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/25/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/25/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/25/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
6/25/2...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
7/19/2...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
9/23/2...	CASI_EXP		66TH Street Garage New Yor	MSKCC meeting	[CHASE MC 81872]/CASI_TRAVEL_...		15.00
11/6/2...	CASI_EXP		SchlumbergerSema		[Cash Account]/CASI_TRAVEL_PAR...		1.00
11/6/2...	CASI_EXP		SchlumbergerSema		[Cash Account]/CASI_TRAVEL_PAR...		1.00
11/6/2...	CASI_EXP		SchlumbergerSema		[Cash Account]/CASI_TRAVEL_PAR...		1.00
11/25/...	CASI_EXP		MCM Parking	ASTRA VISIT	[Cash Account]/CASI_TRAVEL_PAR...		9.00
			TOTAL CASI_TRAVEL_PARKING				368.60
			CASI_TRAVEL_SUBWAY				
10/31/...	CASI_EXP		MTA NYC Transit	metro card refill	[CHASE MC 81872]/CASI_TRAVEL_...		20.00
11/23/...	CASI_EXP		MTA NYC Transit	fill metrocard to use to get home a...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
11/26/...	CASI_EXP		MTA NYC Transit	fill metrocard to use to get home a...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
11/28/...	CASI_EXP		MTA NYC Transit	fill metrocard for lee	[Cash Account]/CASI_TRAVEL_SUB...		1.00
7/15/2...	CASI_EXP		Subway	make up on metro card for subwa...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
			TOTAL CASI_TRAVEL_SUBWAY				24.00
			CASI_TRAVEL_TAXI				
11/8/2...	CASI_EXP		Taxi	amtrak baltimore to mariott hotel	[Cash Account]/CASI_TRAVEL_TAXI		22.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/8/2...	CASI_EXP		Taxi	from mariott to bwi/hertz	[Cash Account]/CASI_TRAVEL_TAXI		20.00
11/8/2...	CASI_EXP		Taxi	to Penn Station	[Cash Account]/CASI_TRAVEL_TAXI		5.00
11/12/...	CASI_EXP		Taxi	from home to subway with bizarro ...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
11/12/...	CASI_EXP		Taxi	from times square (roxi) to home ...	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/12/...	CASI_EXP		Taxi	to Penn Station to pick up Bizarro	[Cash Account]/CASI_TRAVEL_TAXI		10.00
11/15/...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/15/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/17/...	CASI_EXP		Taxi	to dr. T's hotel	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/17/...	CASI_EXP		Taxi	to second ave deli with Dr. T	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/19/...	CASI_EXP		Taxi	from lga with norseen	[Cash Account]/CASI_TRAVEL_TAXI		25.00
11/19/...	CASI_EXP		Taxi	to lga to pick up norseen	[Cash Account]/CASI_TRAVEL_TAXI		25.00
11/21/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/21/...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		7.00
1/10/2...	CASI_EXP		Taxi	to Dr. Wheeler	[Cash Account]/CASI_TRAVEL_TAXI		3.50
1/17/2...	CASI_EXP		Taxi	to Dr. Wheeler	[Cash Account]/CASI_TRAVEL_TAXI		3.50
1/17/2...	CASI_EXP		Taxi	to Zapping	[Cash Account]/CASI_TRAVEL_TAXI		3.50
1/22/2...	CASI_EXP		Taxi	taxi 1	[Cash Account]/CASI_TRAVEL_TAXI		2.90
1/22/2...	CASI_EXP		Taxi	taxi trip w	[Cash Account]/CASI_TRAVEL_TAXI		2.30
2/6/20...	CASI_EXP		Taxi	from GLBT center with Sarah	[Cash Account]/CASI_TRAVEL_TAXI		6.10
2/7/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.30
3/5/20...	CASI_EXP		Taxi	to penn station with Jim for SIAM ...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/5/20...	CASI_EXP		Taxi	to SIAM meeting in boston with Ji...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/5/20...	CASI_EXP		Taxi	to South Street Station from SIAM...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/5/20...	CASI_EXP		Taxi	from penn station to home	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/7/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/8/20...	CASI_EXP		Taxi	for amiee	[Cash Account]/CASI_TRAVEL_TAXI		4.10
3/10/2...	CASI_EXP		Taxi	to Dr. White's	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/11/2...	CASI_EXP		Taxi	to Todd Berman, Dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.70
3/22/2...	CASI_EXP		Taxi	to oral surgeon	[Cash Account]/CASI_TRAVEL_TAXI		4.00
3/30/2...	CASI_EXP		Taxi	to macys with windy second time	[Cash Account]/CASI_TRAVEL_TAXI		3.20
3/30/2...	CASI_EXP		Taxi	from little korea with windy	[Cash Account]/CASI_TRAVEL_TAXI		3.70
4/4/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
4/8/20...	CASI_EXP		Taxi	to columbia conference with backp...	[Cash Account]/CASI_TRAVEL_TAXI		13.50
4/8/20...	CASI_EXP		Taxi	to ccny with stewart	[Cash Account]/CASI_TRAVEL_TAXI		3.80
4/11/2...	CASI_EXP		Taxi	zapping	[Cash Account]/CASI_TRAVEL_TAXI		5.50
4/11/2...	CASI_EXP		Taxi	zapping / psrynkage	[Cash Account]/CASI_TRAVEL_TAXI		5.60
4/15/2...	CASI_EXP		Taxi	from hubbard talk	[Cash Account]/CASI_TRAVEL_TAXI		3.50
4/15/2...	CASI_EXP		Taxi	to ccny for hubbard talk	[Cash Account]/CASI_TRAVEL_TAXI		20.00
4/19/2...	CASI_EXP		Taxi	taxi to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
4/23/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		3.50
4/29/2...	CASI_EXP		Taxi	to ccny for structural biologyconfer...	[Cash Account]/CASI_TRAVEL_TAXI		17.00
4/29/2...	CASI_EXP		Taxi	home from class	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/1/20...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TAXI		5.00
5/2/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
5/6/20...	CASI_EXP		Gypsy Cab	return with speaker from talk to do...	[Cash Account]/CASI_TRAVEL_TAXI		25.00
5/6/20...	CASI_EXP		Gypsy Cab	meeting with troeger/wrong subway	[Cash Account]/CASI_TRAVEL_TAXI		5.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
5/10/2...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.60
5/13/2...	CASI_EXP		Taxi	from ccny class	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/20/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/31/2...	CASI_EXP		Taxi	to dentist 1	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/31/2...	CASI_EXP		Taxi	to dentist 2	[Cash Account]/CASI_TRAVEL_TAXI		4.00
6/17/2...	CASI_EXP		Taxi	to post office to file taxes before m...	[Cash Account]/CASI_TRAVEL_TAXI		4.60
6/19/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/22/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/24/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/27/2...	CASI_EXP		Taxi	from cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/27/2...	CASI_EXP		Taxi	to cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/27/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.40
7/3/20...	CASI_EXP		Taxi	to joel bernstein meeting with lee ...	[Cash Account]/CASI_TRAVEL_TAXI		4.40
7/11/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.10
7/12/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
7/18/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.10
7/22/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		5.00
7/22/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
7/22/2...	CASI_EXP		Manhattan Car Service	to long beach	[CHASE MC 81872]/CASI_TRAVEL_...		100.00
7/24/2...	CASI_EXP		Taxi	to Joel Bernstein, ESQ	[Cash Account]/CASI_TRAVEL_TAXI		5.00
8/10/2...	CASI_EXP		Taxi	to meet dr. white	[Cash Account]/CASI_TRAVEL_TAXI		8.00
8/11/2...	CASI_EXP		Taxi	lb	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/12/2...	CASI_EXP		Taxi	darpa	[Cash Account]/CASI_TRAVEL_TAXI		10.00
8/16/2...	CASI_EXP		Taxi	to surgeon with matt	[Cash Account]/CASI_TRAVEL_TAXI		6.00
8/22/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/22/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		5.00
8/28/2...	CASI_EXP		Taxi	to dr. True	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/3/20...	CASI_EXP		Taxi	for rothstein working late	[Cash Account]/CASI_TRAVEL_TAXI		7.00
9/3/20...	CASI_EXP		Taxi	for rothstein working late	[Cash Account]/CASI_TRAVEL_TAXI		7.00
9/3/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/4/20...	CASI_EXP		Nicholee Wynter	nicholee dental surgery trip home	[Cash Account]/CASI_TRAVEL_TAXI		25.00
9/6/20...	CASI_EXP		Taxi	to temple	[Cash Account]/CASI_TRAVEL_TAXI		3.50
9/16/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/17/2...	CASI_EXP		Taxi	from ccny after missing stop	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/26/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/10/...	CASI_EXP		Taxi	to chiro	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/17/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/17/...	CASI_EXP		Taxi	to dermatologist	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/30/...	CASI_EXP		Taxi	to post office/deadline	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/30/...	CASI_EXP		Taxi	psrynk	[Cash Account]/CASI_TRAVEL_TAXI		10.00
10/30/...	CASI_EXP		Taxi	voice	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	to Issacs	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	from issacs	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	to post office	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	from post office	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	late night taxi for Peter/Matt	[Cash Account]/CASI_TRAVEL_TAXI		40.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/6/2...	CASI_EXP		Taxi	to psych	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/7/2...	CASI_EXP		Taxi	to court	[Cash Account]/CASI_TRAVEL_TAXI		10.00
11/11/...	CASI_EXP		Taxi	to penn station with Satava	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/21/...	CASI_EXP		Taxi	to psychotherapy	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/21/...	CASI_EXP		Taxi	from psychotherapy	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/24/...	CASI_EXP		Taxi	home from walking sandra home a...	[Cash Account]/CASI_TRAVEL_TAXI		8.80
11/24/...	CASI_EXP		Taxi	sandra taxi home after meeting	[Cash Account]/CASI_TRAVEL_TAXI		8.80
12/4/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TAXI		4.00
12/6/2...	CASI_EXP	S	Taxi		[Cash Account]/CASI_TRAVEL_TAXI		9.20
1/16/2...	CASI_EXP		Taxi	to voice	[Cash Account]/CASI_TRAVEL_TAXI		4.10
1/16/2...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		5.00
1/20/2...	CASI_EXP		Taxi	rt Dr. White with Matt	[Cash Account]/CASI_TRAVEL_TAXI		11.30
1/21/2...	CASI_EXP		Taxi	Datavision	[Cash Account]/CASI_TRAVEL_TAXI		4.90
1/31/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		5.50
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		5.90
2/5/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler apointment mis...	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/11/2...	CASI_EXP		Taxi	taxi to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		3.80
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		3.80
2/13/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		4.10
2/20/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		7.70
2/25/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
2/26/2...	CASI_EXP		Taxi	to mr. lee	[Cash Account]/CASI_TRAVEL_TAXI		7.70
2/26/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		3.50
2/28/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		4.70
3/4/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.10
3/7/20...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		5.60
3/10/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/10/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/13/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/13/2...	CASI_EXP		Taxi	return from second ave deli in rain	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/17/2...	CASI_EXP		Taxi	medical	[Cash Account]/CASI_TRAVEL_TAXI		4.10
3/19/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/27/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.30
3/31/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.70
4/4/20...	CASI_EXP		Taxi	from NJIT->DIMACS	[Cash Account]/CASI_TRAVEL_TAXI		10.00
4/4/20...	CASI_EXP		Taxi	nyc->Penn Station DIMACS	[Cash Account]/CASI_TRAVEL_TAXI		5.00
4/4/20...	CASI_EXP		Taxi	home->dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
4/4/20...	CASI_EXP		Taxi	dentist->penn station (dimacs)	[Cash Account]/CASI_TRAVEL_TAXI		5.30
4/16/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
4/23/2...	CASI_EXP		Taxi	to chanin building/joan hayes mee...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
5/3/20...	CASI_EXP		Court Express Car And Limo Service	red hook meeting 1/2	[Cash Account]/CASI_TRAVEL_TAXI		25.00
5/18/2...	CASI_EXP		Taxi	IBM meeting DC	[Cash Account]/CASI_TRAVEL_TAXI		15.00

Date	Account	Num	Description	Memo	Category	Cl	Amount
5/19/2...	CASI_EXP		Taxi	to Second Ave Deli/2x cabs	[Cash Account]/CASI_TRAVEL_TAXI		15.00
6/10/2...	CASI_EXP		Taxi	to Davies Medical Center	[Cash Account]/CASI_TRAVEL_TAXI		8.00
7/4/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		8.00
7/11/2...	CASI_EXP		Taxi	to ken jackson office	[Cash Account]/CASI_TRAVEL_TAXI		7.00
7/14/2...	CASI_EXP		Taxi	to ken jackson office	[Cash Account]/CASI_TRAVEL_TAXI		7.00
7/14/2...	CASI_EXP		Taxi	from jackson office	[Cash Account]/CASI_TRAVEL_TAXI		7.00
7/19/2...	CASI_EXP		Taxi	to Aviva Nubel	[Cash Account]/CASI_TRAVEL_TAXI		7.00
7/19/2...	CASI_EXP		Taxi	to Aviva Nubel, second try (misse...	[Cash Account]/CASI_TRAVEL_TAXI		7.00
7/19/2...	CASI_EXP		Taxi	to Aviva Nubel, second try (misse...	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/7/20...	CASI_EXP		Taxi	from focus group	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/7/20...	CASI_EXP		Taxi	to dr. merker	[Cash Account]/CASI_TRAVEL_TAXI		12.00
8/12/2...	CASI_EXP		Taxi	wheeler	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/12/2...	CASI_EXP		Taxi	dr. merker/ivanov	[Cash Account]/CASI_TRAVEL_TAXI		7.70
10/1/2...	CASI_EXP		Taxi	to mr. spitz	[Cash Account]/CASI_TRAVEL_TAXI		3.80
11/3/2...	CASI_EXP		Taxi	to MSKCC	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/13/...	CASI_EXP		Taxi	to MSKCC	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/21/...	CASI_EXP		Taxi	to gcs/New Milford	[Cash Account]/CASI_TRAVEL_TAXI		3.80
11/21/...	CASI_EXP		Taxi		[Cash Account]/CASI_TRAVEL_TAXI		5.00
			TOTAL CASI_TRAVEL_TAXI				1,171.40
			CASI_TRAVEL_TIP				
1/22/2...	CASI_EXP		Taxi	taxi 1	[Cash Account]/CASI_TRAVEL_TIP		1.10
1/22/2...	CASI_EXP		Taxi	taxi trip w	[Cash Account]/CASI_TRAVEL_TIP		1.70
2/6/20...	CASI_EXP		Taxi	from GLBT center with Sarah	[Cash Account]/CASI_TRAVEL_TIP		0.90
2/7/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		0.70
2/13/2...	CASI_EXP		Amtrak	dinner on train	[Cash Account]/CASI_TRAVEL_TIP		0.75
2/25/2...	CASI_EXP		Tip, Hotel	fairmont hotel checkin	[Cash Account]/CASI_TRAVEL_TIP		5.00
2/27/2...	CASI_EXP		Tip, Hotel	sgi meeting hotel checking	[Cash Account]/CASI_TRAVEL_TIP		5.00
2/27/2...	CASI_EXP		Tip, Hotel	sgi meeting hotel car park	[Cash Account]/CASI_TRAVEL_TIP		5.00
3/8/20...	CASI_EXP		Taxi	for amiee	[Cash Account]/CASI_TRAVEL_TIP		2.90
3/11/2...	CASI_EXP		Taxi	to Todd Berman, Dentist	[Cash Account]/CASI_TRAVEL_TIP		0.80
3/30/2...	CASI_EXP		Taxi	to macys with windy second time	[Cash Account]/CASI_TRAVEL_TIP		1.80
3/30/2...	CASI_EXP		Taxi	from little korea with windy	[Cash Account]/CASI_TRAVEL_TIP		1.30
4/4/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.60
4/8/20...	CASI_EXP		Taxi	to columbia conference with backp...	[Cash Account]/CASI_TRAVEL_TIP		1.50
4/8/20...	CASI_EXP		Taxi	to ccny with stewart	[Cash Account]/CASI_TRAVEL_TIP		1.20
4/11/2...	CASI_EXP		Taxi	zapping	[Cash Account]/CASI_TRAVEL_TIP		1.50
4/11/2...	CASI_EXP		Taxi	zapping / psrynkage	[Cash Account]/CASI_TRAVEL_TIP		1.40
4/15/2...	CASI_EXP		Taxi	from hubbard talk	[Cash Account]/CASI_TRAVEL_TIP		1.00
4/19/2...	CASI_EXP		Taxi	taxi to wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.60
4/23/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.00
4/29/2...	CASI_EXP		Taxi	to ccny for structural biologyconfer...	[Cash Account]/CASI_TRAVEL_TIP		3.00
4/29/2...	CASI_EXP		Taxi	home from class	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/1/20...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
5/2/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.10
5/6/20...	CASI_EXP		Gypsy Cab	return with speaker from talk to do...	[Cash Account]/CASI_TRAVEL_TIP		5.00
5/6/20...	CASI_EXP		Gypsy Cab	meeting with troeger/wrong subway	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/10/2...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.40
5/13/2...	CASI_EXP		Taxi	from ccny class	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/20/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/31/2...	CASI_EXP		Taxi	to dentist 1	[Cash Account]/CASI_TRAVEL_TIP		0.50
5/31/2...	CASI_EXP		Taxi	to dentist 2	[Cash Account]/CASI_TRAVEL_TIP		1.00
6/17/2...	CASI_EXP		Taxi	to post office to file taxes before m...	[Cash Account]/CASI_TRAVEL_TIP		1.40
6/19/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/22/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/24/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/27/2...	CASI_EXP		Taxi	from cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/27/2...	CASI_EXP		Taxi	to cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/27/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.60
7/3/20...	CASI_EXP		Taxi	to joel bernstein meeting with lee ...	[Cash Account]/CASI_TRAVEL_TIP		1.60
7/7/20...	CASI_EXP		Ritz Carlton Hotel	hotel tip on arrival	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/11/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.90
7/12/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
7/18/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.90
7/22/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		2.10
8/14/2...	CASI_EXP		Hotel Tip	darpa	[Cash Account]/CASI_TRAVEL_TIP		2.00
8/14/2...	CASI_EXP		Hotel Tip	darpa park car valet	[Cash Account]/CASI_TRAVEL_TIP		5.00
8/15/2...	CASI_EXP		Hotel Tip	darpa	[Cash Account]/CASI_TRAVEL_TIP		2.00
11/6/2...	CASI_EXP		Taxi	to psych	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/11/...	CASI_EXP		Taxi	to penn station with Satava	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/11/...	CASI_EXP		Don Pepi Deli	satava dinner in penn station	[Cash Account]/CASI_TRAVEL_TIP		2.00
11/11/...	CASI_EXP		Roy Rogers		[Cash Account]/CASI_TRAVEL_TIP		1.72
11/21/...	CASI_EXP		Taxi	to psychotherapy	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/21/...	CASI_EXP		Taxi	from psychotherapy	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/24/...	CASI_EXP		Taxi	home from walking sandra home a...	[Cash Account]/CASI_TRAVEL_TIP		1.20
11/24/...	CASI_EXP		Taxi	sandra taxi home after meeting	[Cash Account]/CASI_TRAVEL_TIP		1.20
12/4/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TIP		1.00
12/6/2...	CASI_EXP	S	Taxi		[Cash Account]/CASI_TRAVEL_TIP		2.80
1/16/2...	CASI_EXP		Taxi	to voice	[Cash Account]/CASI_TRAVEL_TIP		0.90
1/16/2...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TIP		3.00
1/20/2...	CASI_EXP		Taxi	rt Dr. White with Matt	[Cash Account]/CASI_TRAVEL_TIP		3.70
1/21/2...	CASI_EXP		Taxi	Datavision	[Cash Account]/CASI_TRAVEL_TIP		1.10
1/31/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.00
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/5/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler apointment mis...	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/11/2...	CASI_EXP		Taxi	taxi to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.20

Date	Account	Num	Description	Memo	Category	Cl	Amount
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.20
2/13/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		1.40
2/20/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		3.30
2/25/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
2/26/2...	CASI_EXP		Taxi	to mr. lee	[Cash Account]/CASI_TRAVEL_TIP		3.30
2/26/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		1.50
2/28/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		1.30
3/4/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		0.90
3/7/20...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		2.40
3/10/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.00
3/10/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		2.00
3/13/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TIP		3.00
3/13/2...	CASI_EXP		Taxi	return from second ave deli in rain	[Cash Account]/CASI_TRAVEL_TIP		3.00
3/17/2...	CASI_EXP		Taxi	medical	[Cash Account]/CASI_TRAVEL_TIP		1.90
3/19/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		3.00
3/27/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		1.70
3/31/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		2.30
4/4/20...	CASI_EXP		Taxi	from NJIT->DIMACS	[Cash Account]/CASI_TRAVEL_TIP		5.00
4/4/20...	CASI_EXP		Taxi	nyc->Penn Station DIMACS	[Cash Account]/CASI_TRAVEL_TIP		3.00
4/4/20...	CASI_EXP		Taxi	home->dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
4/4/20...	CASI_EXP		Taxi	dentist->penn station (dimacs)	[Cash Account]/CASI_TRAVEL_TIP		1.70
4/16/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		2.00
4/23/2...	CASI_EXP		Taxi	to chanin building/joan hayes mee...	[Cash Account]/CASI_TRAVEL_TIP		2.00
5/18/2...	CASI_EXP		Taxi	IBM meeting DC	[Cash Account]/CASI_TRAVEL_TIP		5.00
5/19/2...	CASI_EXP		Taxi	to Second Ave Deli/2x cabs	[Cash Account]/CASI_TRAVEL_TIP		5.00
6/10/2...	CASI_EXP		Taxi	to Davies Medical Center	[Cash Account]/CASI_TRAVEL_TIP		2.00
7/4/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		2.00
7/11/2...	CASI_EXP		Taxi	to ken jackson office	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/14/2...	CASI_EXP		Taxi	to ken jackson office	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/14/2...	CASI_EXP		Taxi	from jackson office	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/19/2...	CASI_EXP		Taxi	to Aviva Nubel	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/19/2...	CASI_EXP		Taxi	to Aviva Nubel, second try (misse...	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/19/2...	CASI_EXP		Taxi	to Aviva Nubel, second try (misse...	[Cash Account]/CASI_TRAVEL_TIP		3.00
8/7/20...	CASI_EXP		Taxi	from focus group	[Cash Account]/CASI_TRAVEL_TIP		3.00
8/7/20...	CASI_EXP		Taxi	to dr. merker	[Cash Account]/CASI_TRAVEL_TIP		3.00
8/12/2...	CASI_EXP		Taxi	wheeler	[Cash Account]/CASI_TRAVEL_TIP		3.00
8/12/2...	CASI_EXP		Taxi	dr. merker/ivanov	[Cash Account]/CASI_TRAVEL_TIP		2.30
10/1/2...	CASI_EXP		Taxi	to mr. spitz	[Cash Account]/CASI_TRAVEL_TIP		2.20
11/3/2...	CASI_EXP		Taxi	to MSKCC	[Cash Account]/CASI_TRAVEL_TIP		2.00
11/13/...	CASI_EXP		Taxi	to MSKCC	[Cash Account]/CASI_TRAVEL_TIP		2.00
11/21/...	CASI_EXP		Taxi	to gcs/New Milford	[Cash Account]/CASI_TRAVEL_TIP		2.20
11/25/...	CASI_EXP		MCM Parking	ASTRA VISIT	[Cash Account]/CASI_TRAVEL_TIP		1.00
			TOTAL CASI_TRAVEL_TIP				217.07
			CASI_TRAVEL_TOLLS				

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/1/20...	CASI_EXP		Fort McHenry Tunnel	to DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
7/1/20...	CASI_EXP		Delaware Turnpike	to DC	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
7/1/20...	CASI_EXP		New Jersey Turnpike	to DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.25
7/1/20...	CASI_EXP		Delaware Memorial Bridge	to DC	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
7/3/20...	CASI_EXP		Holland Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
7/3/20...	CASI_EXP		Fort McHenry Tunnel	from DC sbir meeting	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
7/3/20...	CASI_EXP		Delaware Turnpike	from dc sbir meeting	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
7/3/20...	CASI_EXP		Maryland Trans Author JFKennedy Mem...	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
7/3/20...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
7/3/20...	CASI_EXP		Lincolin Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/8/2...	CASI_EXP		Delaware Turnpike	From NIST ATP to Newark/NYC	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
11/8/2...	CASI_EXP		Kennedy Memrial Highway	from NIST	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
11/8/2...	CASI_EXP		New Jersey Turnpike	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		4.50
11/8/2...	CASI_EXP		Ft. McHenry Tunnel	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
11/8/2...	CASI_EXP		New Jersey Turnpike	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		0.60
1/23/2...	CASI_EXP		Transportation Corridor Agencies	toll toad to mmvr from bob Eislers	[Cash Account]/CASI_TRAVEL_TOLLS		2.50
1/24/2...	CASI_EXP		Transportation Corridor Agencies	toll toad to mmvr from bob Eislers	[Cash Account]/CASI_TRAVEL_TOLLS		2.50
2/13/2...	CASI_EXP		Virginia Department Of Transportation	to Raytheon	[Cash Account]/CASI_TRAVEL_TOLLS		0.25
2/13/2...	CASI_EXP		Virginia Department Of Transportation	to Raytheon	[Cash Account]/CASI_TRAVEL_TOLLS		0.25
3/29/2...	CASI_EXP		Atlantic Beach Bridge	long beach trip with sarah	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
3/29/2...	CASI_EXP		Atlantic Beach Bridge	long beach trip with Sarah	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
3/29/2...	CASI_EXP		Lincoln Tunnel	passover with Sara at Amiees	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/28/2...	CASI_EXP		Queens Midtown Tunnel	jim and I take mom home to long ...	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
6/28/2...	CASI_EXP		Queens Midtown Tunnel	return dbk to nyc	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
7/7/20...	CASI_EXP		New Jersey Turnpike	to dc for NIBIB meeting	[Cash Account]/CASI_TRAVEL_TOLLS		3.90
7/7/20...	CASI_EXP		Delaware Turnpike	to dc nibib meeting	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
7/7/20...	CASI_EXP		Delaware Memorial Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
7/10/2...	CASI_EXP		Fort McHenry Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		1.00
7/17/2...	CASI_EXP		Brooklyn Battery Tunnel	toll to brooklyn college	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/3/20...	CASI_EXP		Queens Midtown Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/3/20...	CASI_EXP		Queens Midtown Tunnel	lb	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/4/20...	CASI_EXP		Henry Hudson Bridge Toll		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/4/20...	CASI_EXP		Henry Hudson Bridge Toll	ct	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/11/2...	CASI_EXP		Queens Midtown Tunnel	lb	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/12/2...	CASI_EXP		Fort McHenry Tunnel	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/12/2...	CASI_EXP		Delaware Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/12/2...	CASI_EXP		Delaware Memorial Bridge	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
8/12/2...	CASI_EXP		New Jersey Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		1.90
8/12/2...	CASI_EXP		New Jersey Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		2.20
8/15/2...	CASI_EXP		John F Kennedy Memorial Highway	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
8/15/2...	CASI_EXP		Holland Tunnel	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
8/15/2...	CASI_EXP		Fort McHenry Tunnel	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/15/2...	CASI_EXP		Delawae TUrnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/15/2...	CASI_EXP		New Jersey Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		5.30
8/17/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.75

Date	Account	Num	Description	Memo	Category	Cl	Amount
8/17/2...	CASI_EXP		Holland Tunnel	lee	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
10/2/2...	CASI_EXP		Delaware Memorial Bridge	to SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
10/2/2...	CASI_EXP		New Jersey Turnpike	to SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
10/3/2...	CASI_EXP		Lincolin Tunnel	SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
10/3/2...	CASI_EXP		Delaware Memorial Bridge	SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
10/3/2...	CASI_EXP		New Jersey Turnpike	to SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
11/11/...	CASI_EXP		Triborough Bridge Manhattan Plaza		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/11/...	CASI_EXP		Queens Midtown Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/11/...	CASI_EXP		Triborough Bridge Manhattan Plaza	to laguardia after lecture with Julie	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/11/...	CASI_EXP		Queens Midtown Tunnel	return from LaGuardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/16/...	CASI_EXP		Queens Midtown Tunnel	return from LaGuardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/16/...	CASI_EXP		Queens Midtown Tunnel	to laguardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/16/...	CASI_EXP		Queens Midtown Tunnel	to laguardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/19/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/20/...	CASI_EXP		Queens Midtown Tunnel	return with Jim from Long Beach	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/20/...	CASI_EXP		Triborough Bridge Manhattan Plaza	columbia trip	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/20/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/29/...	CASI_EXP		Holland DUnnel	dc meeting depart	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/29/...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		0.55
11/29/...	CASI_EXP		Queens Midtown Tunnel	to laguardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/29/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/30/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
12/2/2...	CASI_EXP		Delaware Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		2.00
12/3/2...	CASI_EXP		Delaware Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		2.00
12/3/2...	CASI_EXP		Maryland Transportation Authority		[Cash Account]/CASI_TRAVEL_TOLLS		4.00
12/3/2...	CASI_EXP		Fort McHenry Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		1.00
12/4/2...	CASI_EXP		Loraine Wilson		[Cash Account]/CASI_TRAVEL_TOLLS		20.00
12/4/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
12/4/2...	CASI_EXP		Holland Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
12/4/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.85
1/24/2...	CASI_EXP		Transportation Corridor Agencies	Toll Road in CA	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
1/24/2...	CASI_EXP		Transportation Corridor Agencies	Toll Road in CA	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
2/1/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
2/2/20...	CASI_EXP		Holland Tunnel	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/2/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
2/3/20...	CASI_EXP		Queens Midtown Tunnel	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/3/20...	CASI_EXP		New Jersey Turnpike	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
2/4/20...	CASI_EXP		New Jersey Turnpike	dr. nubel	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
2/4/20...	CASI_EXP		Holland Tunnel	dr. nubel	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/19/2...	CASI_EXP		Queens Midtown Tunnel	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
2/27/2...	CASI_EXP		Lincolin Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/27/2...	CASI_EXP		Lincoln Tunnel	with amiee return NJ	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/2/20...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
3/3/20...	CASI_EXP		Holland Tunnel	home	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/11/2...	CASI_EXP		Queens Midtown Tunnel	howell	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/11/2...	CASI_EXP		Queens Midtown Tunnel	return	[Cash Account]/CASI_TRAVEL_TOLLS		3.50

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/16/2...	CASI_EXP		Lincoln Tunnel	with amiee	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/16/2...	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/19/2...	CASI_EXP		Queens Midtown Tunnel	to kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/20/2...	CASI_EXP		Delaware River Port Authority Ben Frank...		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
3/20/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		3.55
3/20/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	return jim hom	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/22/2...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		0.65
3/22/2...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		3.10
3/22/2...	CASI_EXP		Delaware River Port Authority Ben Frank...		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
3/22/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		3.55
3/22/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
3/22/2...	CASI_EXP		Holland Tunnel	njit conference	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/23/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
3/23/2...	CASI_EXP		Garden State Parkway	njit	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
3/24/2...	CASI_EXP		Henry Hudson Parkway	to abe's for check signing	[Cash Account]/CASI_TRAVEL_TOLLS		1.74
3/24/2...	CASI_EXP		Holland Tunnel	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/28/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	return jim hom	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/30/2...	CASI_EXP		Garden State Parkway	to kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
3/30/2...	CASI_EXP		Gothals Bridge	to kennedy airport	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/30/2...	CASI_EXP		New Jersey Turnpike	to kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		0.65
3/30/2...	CASI_EXP		Queens Midtown Tunnel	from kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
4/2/20...	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/3/20...	CASI_EXP		Holland Tunnel	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/3/20...	CASI_EXP		New Jersey Turnpike	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
4/3/20...	CASI_EXP		George Washington Bridge	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/4/20...	CASI_EXP		George Washington Bridge	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/4/20...	CASI_EXP		Holland Tunnel	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/6/20...	CASI_EXP		New Jersey Turnpike	rutgers revisited	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
4/6/20...	CASI_EXP		Holland Tunnel	hamish to airport	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/11/2...	CASI_EXP		Maryland Transportation Authority JFK ...	return DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
4/11/2...	CASI_EXP		New Jersey Turnpike	to DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.20
4/11/2...	CASI_EXP		New Jersey Turnpike	to DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.20
4/11/2...	CASI_EXP		Delaware Turnpike	return DC/Koufman trip	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
4/11/2...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
4/13/2...	CASI_EXP		Delaware Turnpike	return DC/Koufman trip	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
4/13/2...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		3.40
4/13/2...	CASI_EXP		Fort McHenry Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
4/13/2...	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/16/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.15
4/16/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		0.65
4/16/2...	CASI_EXP		Henry Hudson Parkway		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
4/16/2...	CASI_EXP		George Washington Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/17/2...	CASI_EXP		Holland Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/18/2...	CASI_EXP		Holland Tunnel	hubbard meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/18/2...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/19/2...	CASI_EXP		George Washington Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		6.00

Date	Account	Num	Description	Memo	Category	Cl	Amount
4/20/2...	CASI_EXP		Queens Midtown Tunnel	from lb	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
4/20/2...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
4/20/2...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
4/20/2...	CASI_EXP		Gothals Bridge	to kennedy airport	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/20/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.15
4/21/2...	CASI_EXP		Holland Tunnel	hubbard meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/27/2...	CASI_EXP		Queens Midtown Tunnel	from lb	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
4/27/2...	CASI_EXP		Holland Tunnel	hubbard meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
4/27/2...	CASI_EXP		Atlantii		[Cash Account]/CASI_TRAVEL_TOLLS		2.50
5/1/20...	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/1/20...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/4/20...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/4/20...	CASI_EXP		Tappen Zee Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
5/4/20...	CASI_EXP		Garden State Parkway		[Cash Account]/CASI_TRAVEL_TOLLS		0.35
5/4/20...	CASI_EXP		Garden State Parkway		[Cash Account]/CASI_TRAVEL_TOLLS		0.35
5/4/20...	CASI_EXP		Henry Hudson Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
5/4/20...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.15
5/4/20...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		0.65
5/7/20...	CASI_EXP		George Washington Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/7/20...	CASI_EXP		Triborough Bridge Manhattan Plaza		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
5/11/2...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/14/2...	CASI_EXP		Queens Midtown Tunnel	return with jim cox/U del	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
5/14/2...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
5/14/2...	CASI_EXP		Queens Midtown Tunnel	return with jim cox/U del	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
5/14/2...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.25
5/14/2...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.95
5/14/2...	CASI_EXP		Goethals Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/15/2...	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
5/15/2...	CASI_EXP		Fort McHenry Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
5/15/2...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.95
5/15/2...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
5/18/2...	CASI_EXP		John F Kennedy Memorial Highway	return DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
5/18/2...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		5.50
5/18/2...	CASI_EXP		Fort McHenry Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
5/18/2...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		5.50
5/18/2...	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
5/19/2...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/21/2...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
5/23/2...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/23/2...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
5/23/2...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
5/24/2...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
5/25/2...	CASI_EXP		Henry Hudson Bridge	accountant trip	[Cash Account]/CASI_TRAVEL_TOLLS		1.75
5/28/2...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
5/28/2...	CASI_EXP		Verranzano Narrows Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		8.00
6/1/20...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
6/2/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.95
6/2/20...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
6/2/20...	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
6/3/20...	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
6/3/20...	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
6/3/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.95
6/3/20...	CASI_EXP		John F Kennedy Memorial Highway	DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
6/3/20...	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/3/20...	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/4/20...	CASI_EXP		Holland Tunnel	return from DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/6/20...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
6/7/20...	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/7/20...	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/7/20...	CASI_EXP		New Jersey Turnpike	njit	[Cash Account]/CASI_TRAVEL_TOLLS		0.45
6/9/20...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
6/9/20...	CASI_EXP		New Jersey Turnpike	njit	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
6/21/2...	CASI_EXP		Goethals Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/21/2...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
6/21/2...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
6/21/2...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
6/21/2...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
6/21/2...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
6/21/2...	CASI_EXP		New Jersey Turnpike	njit	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
6/23/2...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
6/23/2...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
6/27/2...	CASI_EXP		New York State Thruway Yonkers		[Cash Account]/CASI_TRAVEL_TOLLS		0.50
7/3/20...	CASI_EXP		New York State Thruway Yonkers		[Cash Account]/CASI_TRAVEL_TOLLS		0.50
7/4/20...	CASI_EXP		Bronx Whitestone Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		4.00
7/6/20...	CASI_EXP		New Jersey Turnpike	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
7/6/20...	CASI_EXP		Holland Tunnel	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
7/11/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	CT	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
7/13/2...	CASI_EXP		Verranzano Narrows Bridge	AVIVA/dR. Nubel	[Cash Account]/CASI_TRAVEL_TOLLS		8.00
7/14/2...	CASI_EXP		New Jersey Turnpike	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
7/17/2...	CASI_EXP		New Jersey Turnpike	udel return trip	[Cash Account]/CASI_TRAVEL_TOLLS		5.85
7/17/2...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
7/20/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	from CT	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
7/27/2...	CASI_EXP		NJ Turnpike	dr nubel	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
7/27/2...	CASI_EXP		New Jersey Turnpike	dr nubel/dr. wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		0.45
7/27/2...	CASI_EXP		Verranzano Narrows Bridge	AVIVA/dR. Nubel	[Cash Account]/CASI_TRAVEL_TOLLS		8.00
7/27/2...	CASI_EXP		Holland Tunnel	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
7/28/2...	CASI_EXP		New Jersey Turnpike	dr nubel/dr. wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		1.70
7/28/2...	CASI_EXP		New Jersey Turnpike	dr nubel/dr. wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		1.70
7/29/2...	CASI_EXP		New Jersey Turnpike	return drl wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
7/29/2...	CASI_EXP		Lincoln Tunnel	return dr nubel	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
7/29/2...	CASI_EXP		New Jersey Turnpike	dr nubel/dr. wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
7/29/2...	CASI_EXP		Holland Tunnel	telcordia/aviva trip	[Cash Account]/CASI_TRAVEL_TOLLS		6.00

DBK Charges for CASI/NIST

7/1/2001 Through 12/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
7/31/2...	CASI_EXP		Holland Tunnel	telcordia/aviva trip	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
7/31/2...	CASI_EXP		Atlantic Beach Bridge	aviva/mom	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
7/31/2...	CASI_EXP		Atlantic Beach Bridge	aviva/mom	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
7/31/2...	CASI_EXP		New Jersey Turnpike	dr nubel/dr. wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
7/31/2...	CASI_EXP		New Jersey Turnpike	dr nubel/dr. wheeler	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/1/20...	CASI_EXP		Marine Park Bridge	mom to dr. nubels/funeral	[Cash Account]/CASI_TRAVEL_TOLLS		1.75
8/1/20...	CASI_EXP		Outerbridge Crossing	Aviva/mom	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
8/1/20...	CASI_EXP		Atlantic Beach Bridge	aviva/mom	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
8/1/20...	CASI_EXP		Atlantic Beach Bridge	aviva/mom	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
8/1/20...	CASI_EXP		Garden State Parkway	mom/aviva	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
8/1/20...	CASI_EXP		Garden State Parkway	lakehurst nas	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
8/1/20...	CASI_EXP		Garden State Parkway	lakehurst nas	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
8/1/20...	CASI_EXP		Verranzano Narrows Bridge	AVIVA/dR. Nubel	[Cash Account]/CASI_TRAVEL_TOLLS		8.00
8/1/20...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
8/1/20...	CASI_EXP		Garden State Parkway	lakehurst nas	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
8/1/20...	CASI_EXP		Garden State Parkway	mom/aviva	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
8/2/20...	CASI_EXP		Atlantic Beach Bridge	mom	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
8/2/20...	CASI_EXP		Atlantic Beach Bridge	nyc	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
8/7/20...	CASI_EXP		Brooklyn Battery Tunnel	taking matt home after hours	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
8/9/20...	CASI_EXP		Delaware Memroial Bridge	dc/lcmc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/9/20...	CASI_EXP		New Jersey Turnpike	dc/lcmc	[Cash Account]/CASI_TRAVEL_TOLLS		4.95
8/9/20...	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/9/20...	CASI_EXP		Delaware Memroial Bridge	dc/lcmc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/10/2...	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/10/2...	CASI_EXP		Maryland Transportation Authority JFK ...	DC	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
8/10/2...	CASI_EXP		Lincoln Tunnel	dc return	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
8/10/2...	CASI_EXP		Delaware Memroial Bridge	dc/lcmc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/15/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	driving jim home during blackout	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
9/1/20...	CASI_EXP		Atlantic Beach Bridge	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
9/1/20...	CASI_EXP		Atlantic Beach Bridge	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
9/6/20...	CASI_EXP		Atlantic Beach Bridge	praveen/mom	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
9/6/20...	CASI_EXP		Queens Midtown Tunnel	with praveen	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
9/7/20...	CASI_EXP		Atlantic Beach Bridge	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
9/7/20...	CASI_EXP		Atlantic Beach Bridge	return long beach	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
9/14/2...	CASI_EXP		Queens Midtown Tunnel	long beach/jim cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
9/14/2...	CASI_EXP		Queens Midtown Tunnel	long beach/jim cox	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
9/17/2...	CASI_EXP		New Jersey Turnpike	Telcordia Technologies	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
9/17/2...	CASI_EXP		Holland Tunnel	telcordia/aviva trip	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
9/19/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	to Joan Hayes	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
9/28/2...	CASI_EXP		Henry Hudson Bridge	to accountant/ct	[Cash Account]/CASI_TRAVEL_TOLLS		1.75
9/30/2...	CASI_EXP		Brooklyn Battery Tunnel	taking matt home after hours	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
10/8/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	to Joan Hayes	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
10/19/...	CASI_EXP		Henry Hudson Bridge	to accountant/ct	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
10/30/...	CASI_EXP		New Jersey Turnpike	Telcordia Technologies	[Cash Account]/CASI_TRAVEL_TOLLS		0.65
10/31/...	CASI_EXP		Holland Tunnel	telcordia	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/1/2...	CASI_EXP		New Jersey Turnpike	Telcordia Technologies	[Cash Account]/CASI_TRAVEL_TOLLS		2.05

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/2/2...	CASI_EXP		Lincoln Tunnel	telcordia technologies	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/6/2...	CASI_EXP		New York State Thruway Yonkers	dc/CT	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/13/...	CASI_EXP		Triborough Bridge Manhattan Plaza	to CT meeting	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
11/15/...	CASI_EXP		New Jersey Turnpike	DC/CT	[Cash Account]/CASI_TRAVEL_TOLLS		3.40
11/15/...	CASI_EXP		Tappen Zee Bridge	DC/CT	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
11/15/...	CASI_EXP		Maryland Transportation Authority JFK ...	DC	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
11/18/...	CASI_EXP		Lincoln Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/18/...	CASI_EXP		Garden State Parkway	dc	[Cash Account]/CASI_TRAVEL_TOLLS		0.25
11/18/...	CASI_EXP		Garden State Parkway	lakehurst nas	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
11/18/...	CASI_EXP		Garden State Parkway	dc	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
11/18/...	CASI_EXP		Garden State Parkway	lakehurst nas	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
11/18/...	CASI_EXP		New York State Thruway	DC/CT	[Cash Account]/CASI_TRAVEL_TOLLS		3.65
11/24/...	CASI_EXP		New Jersey Turnpike	NIST-ASTRA trip	[Cash Account]/CASI_TRAVEL_TOLLS		4.95
11/24/...	CASI_EXP		Delaware Memorial Bridge	DC	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
11/24/...	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
11/24/...	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
11/24/...	CASI_EXP		Delaware Memorial Bridge	DC/U Del x2	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
11/26/...	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
11/26/...	CASI_EXP		John F Kennedy Memorial Highway	DC	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
11/27/...	CASI_EXP		New Jersey Turnpike	NIST-ASTRA trip	[Cash Account]/CASI_TRAVEL_TOLLS		3.05
11/27/...	CASI_EXP		Atlantic Beach Bridge	DC	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/27/...	CASI_EXP		Holland Tunnel	DC	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
			TOTAL CASI_TRAVEL_TOLLS				992.44
			CASI_TRAVEL_TRAINFARE				
2/13/2...	CASI_EXP		Wmata Cat#926 Washing	Wmata Cat#926 Washingto...	[CHASE MC 81872]/CASI_TRAVEL_...		2.20
2/13/2...	CASI_EXP		Wmata Cat#926 Washing	Wmata Cat#926 Washingto...	[CHASE MC 81872]/CASI_TRAVEL_...		3.20
8/4/20...	CASI_EXP		Metro North Trains		[Cash Account]/CASI_TRAVEL_TRAI...		5.00
8/11/2...	CASI_EXP		Long Island Rail Road		[Cash Account]/CASI_TRAVEL_TRAI...		4.75
11/29/...	CASI_EXP		Lirr Tvm 877-547	pick up car from long beach for D...	[CHASE MC 81872]/CASI_TRAVEL_...		4.75
2/16/2...	CASI_EXP		Princeton Junction Princet	rush home for snowstorm/lee gold...	[CHASE MC 81872]/CASI_TRAVEL_...		9.80
			TOTAL CASI_TRAVEL_TRAINFARE				29.70
			OVERALL TOTAL				6,645.70

was not set up for first draw

PBC

Computer Aided Surgery Incorporated

6/19/2003 A

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Cash Receipts / Disbursements
NIST A/C

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		48,949.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		39,583.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		39,395.07
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		31,329.07
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		29,991.07
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,764.07
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		26,141.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-1,831.55
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-2,230.15
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-2,655.15
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

5003

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		-34,753.08
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		-43,086.41
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		-49,036.91
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		-49,163.32
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		-49,173.54
01/10/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X		10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,841.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,754.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,978.04
01/16/2002		Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X		1,363.73
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	61,363.73
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X		56,098.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X		37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X		58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X		35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		28,350.76
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X		11,158.19

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		-947.36
03/22/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
03/31/2002	10125	void	Void Check	VOID		X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	-1,930.48
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		-5,765.48
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		-6,814.79
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		-9,149.79
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		-9,149.79
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		-9,772.79
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		-9,785.38
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		-9,794.67
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		-9,856.46
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		-11,856.46
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		-13,400.01
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		-14,000.01
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		-18,400.01

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		-18,500.01
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		-19,500.01
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		-27,950.01
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		-28,050.01
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		-28,154.99
05/01/2002	10176	void	Void Check	VOID:		X		-28,154.99
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		-28,330.99
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		-28,418.99
05/01/2002		NIST ATP customer	Accounts Receivable			X	70,000.00	41,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		40,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		40,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		40,294.28
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B.	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X		83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom'	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X	brother	78,124.36

5008

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/01/2002		Albin, Scott M	-split-	VOID:		X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		59,538.66
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		53,757.16
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		47,975.66
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		42,973.41
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		42,903.54
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		37,903.54
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		37,796.42
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		37,759.09
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		36,617.52
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		33,367.52
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,367.52
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	29,575.03
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		28,324.45
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		27,347.12
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		26,738.79
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X	brother	26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		11,352.36
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/25/2002		Ferrand	Accounts Payable	VOID:		X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,731.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,982.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,906.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,727.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,436.55
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		4,272.06
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		2,570.02

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		1,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		-536.22
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		-6,321.22
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		-6,321.22
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X		61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,552.01	X		52,978.09
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		48,221.71
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,288.07	X		38,933.64
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10294	void	Void Check	VOID:		X		38,933.64
07/05/2002	10295	void	Void Check	VOID:		X		38,933.64
07/05/2002	10296	void	Void Check	VOID:		X		38,933.64
07/05/2002	10293	void	Void Check	VOID		X		38,933.64
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		38,921.47
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		38,821.47
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		38,536.62
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		38,499.22
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		38,353.78
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		38,353.78
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		37,984.48
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		37,953.19
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		37,903.51
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		37,678.51
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		36,035.26

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		35,035.26
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,719.39
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,869.39
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,081.66
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,781.66
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,781.66
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,992.68
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,208.55
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		13,101.38
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,101.38
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,101.38
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,087.02
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,987.02
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,987.02
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,897.02
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,897.02
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,797.02
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,697.02
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,646.01
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,309.42
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,500.76
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,939.78
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,639.78
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,339.78
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,239.78
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,104.78
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,064.26
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,989.35
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,889.35
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,651.85
07/20/2002		void	Void Check			X		1,651.85
07/20/2002	10342	void	Void Check	VOID:		X		1,651.85
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,651.85
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,551.85
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,451.85
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,451.85
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	71,451.85
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,015.23
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,239.73
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,299.72

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,164.73
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,993.13
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,548.86
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,131.21
07/30/2002		Paypal	PayPal	verify bank		X	0.23	65,131.44
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	65,131.46
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,612.66
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,412.66
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,631.16
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,040.06
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,011.95
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,911.95
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,811.95
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		44,136.92
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		44,136.92
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		44,136.92
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		38,355.42
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		38,332.00
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		38,332.00
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		38,312.29
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		38,212.29
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		37,816.29
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		36,816.29
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		36,493.93
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		36,439.80
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		36,414.80
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		36,359.80
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		36,059.80
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		34,288.51
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00			33,954.51
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		33,928.61
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		33,816.61
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		33,779.25
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		33,582.47
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		30,582.47
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		30,542.48
08/02/2002	10388	Yehoshua Zeevi	Accounts Payable		469.80	X		30,072.68
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,735.53

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,735.53
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,435.53
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,435.53
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,257.71
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,253.01
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,641.36
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,529.37
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,517.85
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,495.49
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,461.99
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,087.80
08/07/2002	10398	void	Void Check			X		21,087.80
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,924.50
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,924.50
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		14,043.84
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-15,985.90
08/11/2002		Paypal	PayPal	Automated Pay...	80.00	X		-16,065.90
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,315.90
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		-16,315.90
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,684.10
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,054.10
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,054.10
08/15/2002	10621	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,297.44
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X		2,145.73
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,395.73
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,299.45
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,258.93
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		1,251.14
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,151.14
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-208.86
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-308.86
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-408.86
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-508.86
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-608.86
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-708.86
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	472.93
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		372.93
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		343.92
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		343.92
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,086.49

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	3,000.00	913.51
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	0.11	913.62
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	69,999.89	70,913.51
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,913.51
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,812.29
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,440.06
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,190.06
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,388.80
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,468.80
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,107.04
09/11/2002	10440	Emag	Accounts Payable	Customer Check	1,000.00	X		62,107.04
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,107.04
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		60,107.04
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		59,537.04
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		59,330.32
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		59,230.97
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		59,230.97
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		59,130.97
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		59,070.89
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		58,880.89
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		58,861.10
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		58,859.60
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,759.60
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,659.60
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		58,621.08
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		58,509.08
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		58,409.08
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		58,092.38
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		58,042.68
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		56,042.68
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		55,949.47
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		54,261.93
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		53,855.80
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			53,755.80
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		38,755.80
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		38,737.68
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		37,737.68
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		37,678.72
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		37,564.73
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		37,524.21

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		35,923.19
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		30,141.68
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		29,549.79
09/16/2002		American Express E...	AMERICAN EXPRES...			X		29,549.79
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		28,170.42
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		28,170.42
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		28,111.75
09/19/2002	10460	Nicholee Wynter	Accounts Payable	Customer Check	26.75	X		28,085.00
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		28,085.00
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		27,085.00
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		27,085.00
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		26,921.41
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		24,574.65
09/19/2002	10620	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		24,196.32
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		22,891.32
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		20,444.21
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		20,444.21
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		13,472.52
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		12,376.15
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		10,729.64
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		9,433.51
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		8,337.37
09/30/2002	10619	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		7,959.04
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		1,938.90
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-6,616.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-7,399.87
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-10,899.87
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-10,999.87
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-11,099.87
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-11,199.87
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-11,617.52
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-11,970.12
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-25,970.12

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-26,327.12
09/30/2002	10499	Silicon Graphics, Inc	Accounts Payable	Customer Check	139.20	X		-26,466.32
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-26,571.32
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-26,988.97
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-26,988.97
09/30/2002	10485	Todd J. Berman, D....	Accounts Payable	8637	375.00	X		-27,363.97
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00			-27,663.97
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00			-27,963.97
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-28,963.97
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-28,974.47
09/30/2002	10496	Thorn	Accounts Payable		612.50			-29,586.97
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-31,236.97
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,818.97
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-56,718.59
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-57,192.57
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-58,392.57
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-59,392.57
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-59,405.32
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08			-59,444.40
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-59,492.59
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-59,492.59
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-59,492.59

CASI - Checking PBC

B

Computer Aided Surgery Incorporated

6/19/2003

Register: CHASE

Cash Receipts / Disbursements

From 10/01/2001 through 09/30/2002

CASI A/C

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X		-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955	Thorn	Accounts Payable	Customer No. ...	284.85	X		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958	SkyTel	Accounts Payable	2230341	53.27	X		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X		42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94
10/26/2001	2968	General Computer an...	Accounts Payable	Customer Check	214.34	X		41,796.60
10/26/2001	2969	MCI Worlcom	Accounts Payable	Customer Check	92.67	X		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991	General Computer an...	Accounts Payable	CA8748	41.14	X		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X		35,863.47

B 5018

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2998	General Computer an...	Accounts Payable	Customer Check	4,451.24	X		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000	General Computer an...	Accounts Payable	Customer Check	4,957.85	X		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X		26,121.61
10/26/2001	3003	General Computer an...	Accounts Payable	Customer Check	4,000.00	X		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X		-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X		-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X		-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133		Void Check	VOID:		X		1,407.76
02/14/2002	3134		Void Check	VOID:		X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	3138	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X		-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X		-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
NIST Checking -- 3565							-60,309.61
Check	10/02/2002	10487	NJ Division of Taxation		NJ	-378.33	-60,687.94
Check	10/04/2002	10486	Rosalee Metz		Childcare	-100.00	-60,787.94
Deposit	10/04/2002	DEP	ATP Award Funds -- Year 2		ATP Award Funds -- Year 2	70,000.00	9,212.06
Check	10/04/2002	10481	Void	Ferrand cleaning chk	Voided check	0.00	9,212.06
Check	10/04/2002	10504	AT&T		Telephone, Cell, Pager	-10.78	9,201.28
Check	10/04/2002	10505	Void		Voided check	0.00	9,201.28
Check	10/07/2002	10524	Verizon		Telephone, Cell, Pager	-157.23	9,044.05
Check	10/07/2002	10528	VoiceStream Wireless		Telephone, Cell, Pager	-39.64	9,004.41
Check	10/08/2002	10508	Ferrand		Cleaning	-100.00	8,904.41
Check	10/08/2002	10509	Ferrand		Cleaning	-100.00	8,804.41
Check	10/10/2002	10512	Solomon and Bernstein		Legal	-150.00	8,654.41
Check	10/10/2002	10510	TransitChek Employer Service		Travel & Parking	-405.12	8,249.29
Check	10/11/2002	10514	Oxford Health Plans		Health Insurance	-1,214.60	7,034.69
Check	10/11/2002	10526	Rosalee Metz		Childcare	-100.00	6,934.69
Check	10/15/2002	10515	Ricoh	Scanner	Supplies & Non-computer equipmt	-500.00	6,434.69
Check	10/15/2002	10560	Void	For Exxon C.C.	Voided check	0.00	6,434.69
Check	10/18/2002	10519	Matt Rothman	9/30 thru 10/13/02 pay period	Rothman	-1,392.89	5,041.80
Check	10/18/2002	10520	James Cox	9/30 thru 10/13/02 pay period	Cox	-852.76	4,189.04
Check	10/18/2002	10521	Reggie Peralta	9/30 thru 10/13/02 pay period	Peralta	-402.18	3,786.86
Check	10/18/2002	10523	Dr. D. B. Karron	9/30 thru 10/13/02 pay period	Karron	-9,594.61	-5,807.75
Check	10/18/2002	10525	Nicholee Wynter	9/30 thru 10/13/02 pay period	Wynter	-935.43	-6,743.18
Check	10/18/2002	10527	Rosalee Metz		Childcare	-100.00	-6,843.18
Check	10/18/2002	EFT	American Express Corporate Card		Purchases	-5,736.51	-12,579.69
Check	10/18/2002	10518	Void		Voided check	0.00	-12,579.69
Check	10/18/2002	10522	Charles DaSalla		DaSalla	-350.25	-12,929.94
Check	10/18/2002	10529	Joan Hayes, CPA		Accounting	-2,500.00	-15,429.94
Check	10/18/2002	10530	Joan Hayes, CPA	Reimbursed expenses	Other	-706.98	-16,136.92
Check	10/18/2002	10531	Verizon Wireless		Telephone, Cell, Pager	-40.52	-16,177.44
Check	10/18/2002	10532	Silicon City		Hardware	-3,500.00	-19,677.44
Check	10/18/2002	10533	Deluxe Business Forms & Supplies	Check printing	Supplies & Non-computer equipmt	-115.17	-19,792.61
Check	10/18/2002	10534	Janet Laylor		Internet, Broadband, Modems etc	-161.00	-19,953.61
Check	10/18/2002	10535	RCN		Internet, Broadband, Modems etc	-113.99	-20,067.60
Check	10/18/2002	10536	Time Warner Cable		Internet, Broadband, Modems etc	-112.00	-20,179.60
Check	10/18/2002	10537	Verizon ISDN		Internet, Broadband, Modems etc	-37.72	-20,217.32
Check	10/18/2002	10538	Peter Ross, PhD		Ross	-500.00	-20,717.32
Check	10/19/2002	10542	Void	For Ferrand	Voided check	0.00	-20,717.32
Check	10/19/2002	10543	Peter Ross, PhD		Auto & Other Transport	-15.00	-20,732.32
Check	10/19/2002	10544	Hertz	Washington, DC trip	Auto & Other Transport	-139.85	-20,872.17
Check	10/19/2002	10545	Texaco		Auto & Other Transport	-11.72	-20,883.89
Check	10/19/2002	10546	Oxford Health Plans		Health Insurance	-1,346.07	-22,229.96
Check	10/19/2002	10547	Thorn Communications		Internet, Broadband, Modems etc	-1,074.51	-23,304.47
Check	10/19/2002	10548	I.E.E.E.		Dues & Subscriptions	-413.47	-23,717.94
Check	10/19/2002	10549	ConEdison Solutions		ConEdison Solutions	-649.00	-24,366.94
Check	10/19/2002	10550	Void	For Ferrand	Voided check	0.00	-24,366.94
Check	10/19/2002	10552	Silicon City		Hardware	-549.00	-24,915.94
Check	10/20/2002	10554	Homefront Hardware		Hardware	-740.50	-25,656.44
Check	10/21/2002	10555	Void		Voided check	0.00	-25,656.44
Deposit	10/22/2002	DEP	ATP Award Funds -- Year 2		ATP Award Funds -- Year 2	30,000.00	4,343.56
Check	10/25/2002	10584	Rosalee Metz		Childcare	-100.00	4,243.56
Check	10/31/2002	10539	Void	For Wolberg	Voided check	0.00	4,243.56
Check	10/31/2002	10540	George Wolberg, PhD		Wolberg	-1,000.00	3,243.56
Check	11/01/2002	10567	Matt Rothman		Rothman	-1,270.29	1,973.27
Check	11/01/2002	10568	James Cox		Cox	-1,042.64	930.63
Check	11/01/2002	10569	Dr. D. B. Karron		Karron	-9,621.61	-8,690.98
Check	11/01/2002	10570	Reggie Peralta		Peralta	-447.85	-9,138.83
Check	11/01/2002	10576	Void		Voided check	0.00	-9,138.83
Check	11/01/2002	10585	Rosalee Metz		Childcare	-100.00	-9,238.83
Check	11/01/2002	10586	Nicholee Wynter		Wynter	-1,017.84	-10,256.67
Check	11/01/2002	10587	Charles DaSalla		DaSalla	-275.46	-10,532.13
Check	11/01/2002	10588	Void		Voided check	0.00	-10,532.13
Check	11/02/2002	10562	Exxon		Exxon Credit Card	-55.29	-10,587.42
Check	11/02/2002	10563	Void		Voided check	0.00	-10,587.42
Check	11/02/2002	10564	Void		Voided check	0.00	-10,587.42
Check	11/02/2002	10574	AT&T		Telephone, Cell, Pager	-28.60	-10,616.02
Check	11/02/2002	10577	MCI WorldCom		Telephone, Cell, Pager	-25.83	-10,641.85
Check	11/02/2002	10578	RCN		Internet, Broadband, Modems etc	-1.50	-10,643.35
Check	11/02/2002	10579	Sunoco		Sunoco Credit Card	-19.75	-10,663.10
Check	11/02/2002	10580	Verizon ISDN		Internet, Broadband, Modems etc	-47.48	-10,710.58
Check	11/02/2002	10581	Verizon		Telephone, Cell, Pager	-229.40	-10,939.98
Check	11/02/2002	10582	Ferrand		Cleaning	-300.00	-11,239.98
Check	11/02/2002	10583	T-Mobile		Internet, Broadband, Modems etc	-79.63	-11,319.61
Check	11/03/2002	10553	Silicon City		Voided check	0.00	-11,319.61
Check	11/03/2002	10557	S.G.I.		Voided check	0.00	-11,319.61
Check	11/06/2002	10556	NYC Dept. of Finance		NYS/NYC	-1,120.93	-12,440.54
Deposit	11/06/2002	DEP	ATP Award Funds	ATP Award Funds -- Year 2	ATP Award Funds -- Year 2	30,000.00	17,559.46

5025

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	11/07/2002	10589	941 Expenses Paid to Chase		941	-17,223.38	336.08
Check	11/07/2002	10590	NYS Income Tax		NYS/NYC	-4,548.60	-4,212.52
Check	11/07/2002	10591	940 Expenses Paid to Chase		940	-295.00	-4,507.52
Check	11/09/2002	10592	Ferrand		Cleaning	-200.00	-4,707.52
Check	11/11/2002	10593	ConEdison Solutions		ConEdison Solutions	-548.45	-5,255.97
Check	11/11/2002	10594	Homefront Hardware		Hardware	-1,792.30	-7,048.27
Check	11/11/2002	10595	Mistretta Electric		Equipment Installation	-1,900.00	-8,948.27
Check	11/11/2002	10596	Peter Ross, PhD		Voided check	0.00	-8,948.27
Check	11/11/2002	10597	Silicon City		Hardware	-729.07	-9,677.34
Check	11/11/2002	10598	Silicon City		Hardware	-1,004.99	-10,682.33
Check	11/11/2002	10599	Time Warner Cable		Internet, Broadband, Modems etc	-112.00	-10,794.33
Check	11/11/2002	10600	Silicon City		Hardware	-1,072.50	-11,866.83
Deposit	11/13/2002	DEP	ATP Award Funds		ATP Award Funds – Year 2	12,000.00	133.17
Check	11/15/2002	10601	State of NJ – NJ-927		NJ-927	-146.07	-12.90
Check	11/15/2002	10602	James Cox		Cox	-852.76	-865.66
Check	11/15/2002	10603	Charles DaSalla		DaSalla	-218.10	-1,083.76
Check	11/15/2002	10604	Dr. D. B. Karron		Karron	0.00	-1,083.76
Check	11/15/2002	10605	Reggie Peralta		Peralta	-626.42	-1,710.18
Check	11/15/2002	10606	Matt Rothman		Rothman	-1,118.86	-2,829.04
Check	11/15/2002	10607	Nicholee Wynter		Wynter	-513.36	-3,342.40
Check	11/15/2002	10608	941 Expenses Paid to Chase		941	-8,205.04	-11,547.44
Check	11/15/2002	10610	NYS Income Tax		NYS/NYC	-2,169.16	-13,716.60
Check	11/15/2002	10611	Rosalee Metz		Childcare	-100.00	-13,816.60
Check	11/15/2002	10612	Rosalee Metz		Childcare	-100.00	-13,916.60
Check	11/15/2002	10613	The Jackson Group		Bookkeeping	-1,500.00	-15,416.60
Check	11/15/2002	10614	Dr. D. B. Karron		DBK Loan	-4,530.38	-19,946.98
Check	11/15/2002	10615	Joan Hayes, CPA	Reimbursed expenses	Other	-803.48	-20,750.46
Check	11/15/2002	10616	Joan Hayes, CPA	Payroll filing for 3rd Qtr 02	Accounting	-375.00	-21,125.46
Check	11/15/2002	10617	MCI WorldCom		Telephone, Cell, Pager	-41.62	-21,167.08
Check	11/15/2002	10618	Verizon Wireless		Telephone, Cell, Pager	-40.52	-21,207.60
Check	11/15/2002	10619	Dr. D. B. Karron		Karron	-9,621.62	-30,829.22
Check	11/15/2002	10620	Ferrand		Cleaning	-100.00	-30,929.22
Check	11/15/2002	10621	James Cox		Auto & Other Transport	-3.50	-30,932.72
Check	11/15/2002	10622	Peter Ross, PhD	Office supplies	Supplies & Non-computer equipmt	-107.70	-31,040.42
Check	11/15/2002	10623	Joan Hayes, CPA		Accounting	-2,500.00	-33,540.42
Check	11/17/2002	10624	Silicon City		Hardware	-500.00	-34,040.42
Check	11/17/2002	10625	S.G.I.		Hardware	-3,727.40	-37,767.82
Check	11/17/2002	10626	Corner Drug Store		Doctors & Pharmacy	-194.23	-37,962.05
Check	11/17/2002	10627	RCN		Internet, Broadband, Modems etc	-175.11	-38,137.16
Check	11/19/2002		Chase Bank	Insufficient funds fee	Bank Service Charge	-50.00	-38,187.16
Check	11/19/2002		Chase Bank	Insufficient funds fee	Bank Service Charge	-30.00	-38,217.16
Deposit	11/20/2002	DEP	CASI, Inc. Chase Checking	Txfr from CASI -9665 acct	Due from CASI	5,000.00	-33,217.16
Deposit	11/20/2002	DEP	ATP Award Funds		ATP Award Funds – Year 2	30,000.00	-3,217.16
Check	11/21/2002	10609	Void		Voided check	0.00	-3,217.16
Check	11/21/2002	10628	The Jackson Group		Bookkeeping	-490.00	-3,707.16
Check	11/21/2002	10629	American Express Corporate Card		Purchases	-1,847.77	-5,554.93
Check	11/21/2002	10630	AT&T		Telephone, Cell, Pager	-1.30	-5,556.23
Bill Pmt -Check	11/21/2002	10631	Axiom Systems	For services of B. Benedict	Accounts Payable	-400.00	-5,956.23
Check	11/21/2002	10632	General Computer & Service		Hardware	-503.00	-6,459.23
Check	11/21/2002	10633	Oxford Health Plans		Health Insurance	-1,906.93	-8,366.16
Check	11/21/2002	10634	Peter Ross, PhD		Ross	-464.48	-8,830.64
Check	11/21/2002	10635	Rosewood Consultants		Voided check	0.00	-8,830.64
Check	11/21/2002	10636	The Jackson Group		Bookkeeping	-1,680.00	-10,510.64
Check	11/21/2002	10637	Thorn Communications		Internet, Broadband, Modems etc	-493.95	-11,004.59
Check	11/21/2002	10638	Valley of the Mage		Mage	-1,000.00	-12,004.59
Check	11/21/2002	10639	Silicon City		Hardware	-3,735.18	-15,739.77
Check	11/21/2002	10640	S.G.I.		Hardware	-5,000.00	-20,739.77
Check	11/23/2002	10641	S.W. Borthwick		Borthwick	-606.90	-21,346.67
Deposit	11/25/2002		Chase Bank	Overdft adjustmt	Bank Service Charge	30.00	-21,316.67
Deposit	11/26/2002	DEP	ATP Award Funds		ATP Award Funds – Year 2	10,000.00	-11,316.67
Check	11/27/2002	10648	Rosalee Metz		Childcare	-100.00	-11,416.67
Check	11/27/2002	10649	Rosalee Metz		Childcare	-100.00	-11,516.67
Check	11/29/2002	10642	Dr. D. B. Karron		Karron	-9,621.61	-21,138.28
Check	11/29/2002	10643	Reggie Peralta		Peralta	-523.10	-21,661.38
Check	11/29/2002	10644	Matt Rothman		Rothman	-1,212.62	-22,874.00
Check	11/29/2002	10645	Nicholee Wynter		Wynter	-896.47	-23,770.47
Check	11/29/2002	10646	James Cox		Cox	-1,162.89	-24,933.36
Check	11/29/2002	10647	Bator Bintor, Inc.		Equipment Installation	-750.00	-25,683.36
Check	11/30/2002	10656	Joan Hayes, CPA	Reimbursed expenses	Accounting	-250.00	-25,933.36
Deposit	12/02/2002	DEP	ATP Award Funds		ATP Award Funds – Year 2	20,000.00	-5,933.36
Check	12/09/2002	10653	Gulf Oil		Auto & Other Transport	-11.28	-5,944.64
Check	12/10/2002	10654	Peter Ross, PhD		Ross	-2,636.00	-8,580.64
Check	12/10/2002	10657	Sandra Rosenman	SGI Homeland Security mtg.	Conferences	-505.50	-9,086.14
Check	12/11/2002	10652	The Jackson Group		Bookkeeping	-2,230.00	-11,316.14
Check	12/11/2002		Chase Bank	Insufficient funds fee	Bank Service Charge	-135.00	-11,451.14
Check	12/12/2002	10651	NYS Income Tax		NYS/NYC	-2,204.41	-13,655.55

5026

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	12/12/2002		Chase Bank	Overdft adjustmt	Bank Service Charge	135.00	-13,520.55
Deposit	12/12/2002	DEP	CASI, Inc. Chase Checking	Txfr from CASI -- 9665	Due from CASI	5,000.00	-8,520.55
Check	12/13/2002	10655	Dr. D. B. Karron		Karron	-3,063.18	-11,583.73
Check	12/13/2002	10658	Ferrand		Cleaning	-100.00	-11,683.73
Check	12/13/2002	10659	Ferrand		Cleaning	-100.00	-11,783.73
Check	12/13/2002	10660	S.G.I.		Ancillaries	-100.79	-11,884.52
Check	12/13/2002	10661	Sprint		Voided check	0.00	-11,884.52
Check	12/13/2002	10662	Verizon		Telephone, Cell, Pager	-41.70	-11,926.22
Check	12/13/2002	10663	Verizon		Telephone, Cell, Pager	-336.48	-12,262.70
Check	12/13/2002	10664	Homefront Hardware		Ancillaries	-641.62	-12,904.32
Deposit	12/13/2002	DEP	ATP Award Funds	ATP Award Funds -- Year 2	ATP Award Funds -- Year 2	30,000.00	17,095.68
Check	12/16/2002	10665	Aligned Mgmt.		Conferences	-540.00	16,555.68
Check	12/16/2002	10666	Corner Drug Store		Doctors & Pharmacy	-197.14	16,358.54
Check	12/16/2002	10667	Exxon		Exxon Credit Card	-60.00	16,298.54
Check	12/16/2002	10668	Federal Express		Postage, Shipping, Messengers	-40.70	16,257.84
Check	12/16/2002	10669	General Computer & Service		Hardware	-392.00	15,865.84
Check	12/16/2002	10670	MCI WorldCom		Telephone, Cell, Pager	-14.14	15,851.70
Check	12/16/2002	10671	MetroSolar, Inc.	Window treatment to reduce heat	Equipment Installation	-1,040.00	14,811.70
Check	12/16/2002	10672	Office Depot		Supplies & Non-computer equipmt	-275.31	14,536.39
Check	12/16/2002	10673	Server Technology		Hardware	-1,000.00	13,536.39
Check	12/16/2002	10674	Silicon City		Hardware	-1,950.00	11,586.39
Check	12/16/2002	10675	Sprint		Voided check	0.00	11,586.39
Check	12/16/2002	10676	Sunoco		Sunoco Credit Card	-20.04	11,566.35
Check	12/16/2002	10677	T-Mobile		Internet, Broadband, Modems etc	-79.98	11,486.37
Check	12/16/2002	10678	SkyTel		Telephone, Cell, Pager	-109.13	11,377.24
Check	12/16/2002	10679	Silicon City		Hardware	-501.00	10,876.24
Check	12/16/2002	10680	Silicon City		Hardware	-1,283.92	9,592.32
Check	12/16/2002	10681	James Cox		Cox	-1,352.76	8,239.56
Check	12/16/2002	10682	Reggie Peralta		Peralta	-425.11	7,814.45
Check	12/16/2002	10683	Matt Rothman		Rothman	-758.78	7,055.67
Check	12/16/2002	10684	Nicholee Wynter		Wynter	-602.16	6,453.51
Check	12/16/2002	10685	Void		Voided check	0.00	6,453.51
Check	12/16/2002	10686	Bator Bintor, Inc.		Equipment Installation	-1,766.66	4,686.85
Deposit	12/17/2002	DEP	U.S. Treasury	Refund	Temporary	3,959.10	8,645.95
Deposit	12/20/2002	DEP	CASI, Inc. Chase Checking	Txfr from CASI -- 9665	Due from CASI	600.00	9,245.95
Deposit	12/20/2002	DEP	CASI, Inc. Chase Checking	Txfr from CASI -- 9665	Due from CASI	100.00	9,345.95
Check	12/27/2002	10687	James Cox		Cox	-1,352.76	7,993.19
Check	12/27/2002	10688	Dr. D. B. Karron		Karron	-3,063.17	4,930.02
Check	12/27/2002	10689	Reggie Peralta		Peralta	-543.52	4,386.50
Check	12/27/2002	10690	Void		Voided check		4,386.50
Check	12/28/2002	10691	Ferrand		Cleaning	-100.00	4,286.50
Check	12/28/2002	10692	Princeton Insurance	Insurance	Worker's Comp Insurance	-494.00	3,792.50
Check	12/28/2002	10693	Silicon City		Voided check	0.00	3,792.50
Check	12/28/2002	10694	Time Warner Cable		Internet, Broadband, Modems etc	-224.00	3,568.50
Check	12/28/2002	10695	Bator Bintor, Inc.		Equipment Installation	-466.66	3,101.84
Check	12/28/2002	10696	Joan Hayes, CPA		Accounting	-2,500.00	601.84
Check	12/28/2002	10697	RCN		Internet, Broadband, Modems etc	-136.33	465.51
Check	12/28/2002	10698	941 Expenses Paid to Chase		941	-5,328.98	-4,863.47
Check	12/29/2002	10650	941 Expenses Paid to Chase		941	-7,920.14	-12,783.61
Check	12/30/2002	EFT	American Express Corporate Card		Purchases	-1,450.30	-14,233.91
Check	12/30/2002	10699	Peter Ross, PhD		Ross	-500.00	-14,733.91
Check	12/30/2002	10700	Princeton Insurance	Insurance	Worker's Comp Insurance	-438.00	-15,171.91
Check	12/30/2002	10701	Matt Rothman		Rothman	-1,175.53	-16,347.44
Check	12/30/2002	10738	Peter Ross, PhD	Expense reimbursement	Auto & Other Transport	-43.00	-16,390.44
Deposit	12/31/2002	DEP	CASI, Inc. Chase Checking	Txfr from CASI -- 9665	Due from CASI	1,000.00	-15,390.44
Deposit	12/31/2002	DEP	ATP Award Funds		ATP Award Funds -- Year 2	20,000.00	4,609.56
Check	12/31/2002	10709	NYS Income Tax		NYS/NYC	-1,368.12	3,241.44
Check	12/31/2002	10741	Nicholee Wynter		Wynter	-487.52	2,753.92
Check	01/03/2003	10702	Ferrand		Cleaning	-100.00	2,653.92
Check	01/03/2003	10703	Ferrand		Cleaning	-100.00	2,553.92
Check	01/03/2003	10704	Ferrand		Cleaning	-100.00	2,453.92
Check	01/03/2003	10705	Time Warner Cable		Voided check		2,453.92
Check	01/03/2003	10706	Thorn Communications		Internet, Broadband, Modems etc	-493.95	1,959.97
Check	01/03/2003	10707	Verizon Wireless		Telephone, Cell, Pager	-40.52	1,919.45
Check	01/03/2003	10708	General Computer & Service		Hardware	-724.00	1,195.45
Check	01/05/2003	10710	940 Expenses Paid to Chase		940	-91.80	1,103.65
Check	01/05/2003	10711	Silicon City		Hardware	-2,054.00	-950.35
Check	01/05/2003	10712	General Computer & Service		Voided check		-950.35
Check	01/05/2003	10713	General Computer & Service		Hardware	-632.00	-1,582.35
Check	01/05/2003	10714	General Computer & Service		Hardware	-1,185.00	-2,767.35
Check	01/05/2003	10715	Silicon City		Hardware	-2,411.42	-5,178.77
Check	01/05/2003	10716	Server Technology		Hardware	-1,745.75	-6,924.52
Check	01/05/2003	10717	The Jackson Group		Bookkeeping	-1,037.06	-7,961.58
Check	01/05/2003	10718	Federal Express		Postage, Shipping, Messengers	-9.14	-7,970.72
Check	01/05/2003	10719	Exxon		Exxon Credit Card	-90.29	-8,061.01
Check	01/05/2003	10720	Silicon City		Hardware	-374.99	-8,436.00

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	01/05/2003	10721	Sunoco		Sunoco Credit Card	-33.54	-8,469.54
Check	01/05/2003	10722	T-Mobile		Internet, Broadband, Modems etc	-40.34	-8,509.88
Check	01/05/2003	10723	Texaco		Auto & Other Transport	-18.01	-8,527.89
Check	01/05/2003	10724	Verizon ISDN		Internet, Broadband, Modems etc	-79.10	-8,606.99
Check	01/05/2003	10725	Verizon		Telephone, Cell, Pager	-222.41	-8,829.40
Check	01/05/2003	10726	Federal Express		Postage, Shipping, Messengers	-13.69	-8,843.09
Check	01/05/2003	10727	Federal Express		Postage, Shipping, Messengers	-11.00	-8,854.09
Check	01/05/2003	10728	General Computer & Service		Hardware	-397.00	-9,251.09
Check	01/05/2003	10729	Silicon City		Hardware	-457.00	-9,708.09
Check	01/05/2003	10730	Silicon City		Hardware	-1,000.00	-10,708.09
Deposit	01/10/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	20,000.00	9,291.91
Check	01/10/2003	10731	General Computer & Service		Hardware	-395.00	8,896.91
Check	01/10/2003	10732	S.G.I.		Hardware	-1,000.00	7,896.91
Check	01/10/2003	10733	SkyTel		Telephone, Cell, Pager	-48.96	7,847.95
Check	01/10/2003	10734	Federal Express		Postage, Shipping, Messengers	-12.50	7,835.45
Check	01/10/2003	10735	Federal Express		Postage, Shipping, Messengers	-24.35	7,811.10
Check	01/10/2003	10736	Homefront Hardware		Hardware	-441.10	7,370.00
Check	01/10/2003	10737	General Computer & Service		Hardware	-550.00	6,820.00
Check	01/10/2003	10739	Peter Ross, PhD	Expense reimbursement	Supplies & Non-computer equipmt	-96.15	6,723.85
Check	01/10/2003	10740	ConEdison Solutions		ConEdison Solutions	-698.53	6,025.32
Check	01/10/2003	10742	James Cox		Cox	-740.14	5,285.18
Check	01/10/2003	10743	Dr. D. B. Karron		Karron	-3,063.18	2,222.00
Check	01/10/2003	10744	Reggie Peralta		Peralta	-165.33	2,056.67
Check	01/10/2003	10745	Matt Rothman		Rothman	-864.22	1,192.45
Check	01/13/2003	EFT	American Express Corporate Card		Purchases	-1,484.90	-292.45
Check	01/18/2003	10746	Peter Ross, PhD		Ross	-1,071.36	-1,363.81
Check	01/18/2003	10747	Peter Ross, PhD		Voided check		-1,363.81
Check	01/18/2003	10748	Peter Ross, PhD		Voided check		-1,363.81
Check	01/18/2003	10749	Peter Ross, PhD		Ross	-1,541.29	-2,905.10
Check	01/18/2003	10750	Peter Ross, PhD		Ross	-1,928.47	-4,833.57
Deposit	01/22/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	28,000.00	23,166.43
Check	01/22/2003	10755	Joan Hayes, CPA		Accounting	-2,500.00	20,666.43
Check	01/22/2003	10756	Ferrand		Cleaning	-100.00	20,566.43
Check	01/22/2003	10757	Office Depot		Supplies & Non-computer equipmt	-661.81	19,904.62
Check	01/22/2003	10758	Oxford Health Plans		Health Insurance	-813.25	19,091.37
Check	01/22/2003	10759	Sprint		Telephone, Cell, Pager	-166.34	18,925.03
Check	01/22/2003	10760	Verizon		Telephone, Cell, Pager	-80.04	18,844.99
Check	01/22/2003	10761	Ferrand		Cleaning	-100.00	18,744.99
Check	01/22/2003	10762	MCI WorldCom		Telephone, Cell, Pager	-23.31	18,721.68
Check	01/24/2003	10751	James Cox		Cox	-1,856.76	16,864.92
Check	01/24/2003	10752	Dr. D. B. Karron		Karron	-2,812.37	14,052.55
Check	01/24/2003	10753	Peter Ross, PhD		Ross	-1,065.73	12,986.82
Check	01/24/2003	10754	Scott Albin		Albin	-467.67	12,519.15
Check	01/24/2003	10765	Matt Rothman		Rothman	-920.57	11,598.58
Check	01/28/2003	10768	Exxon		Exxon Credit Card	-31.79	11,566.79
Check	01/28/2003	10769	General Computer & Service		Ancillaries	-289.00	11,277.79
Check	01/28/2003	10770	Dr. D. B. Karron	Expenses??? Need support.	DBK Loan	-2,325.41	8,952.38
Check	01/28/2003	10771	Silicon City		Ancillaries	-119.70	8,832.68
Check	01/31/2003	10772	940 Expenses Paid to Chase	Chk against Joan's report	940	-56.00	8,776.68
Check	01/31/2003	10773	NYS Employment Taxes		NYS-45	-1,012.36	7,764.32
Check	01/31/2003	10774	941 Expenses Paid to Chase		941	-1,161.26	6,603.06
Deposit	01/31/2003	DEP	CASI, Inc. Chase Checking		Due from CASI	1,500.00	8,103.06
Check	02/01/2003	10775	NYS Income Tax		NYS/NYC	-571.74	7,531.32
Check	02/01/2003	10776	940 Expenses Paid to Chase	Chk against Joan's report	940	-117.07	7,414.25
Check	02/01/2003	10777	Void		Voided check		7,414.25
Check	02/01/2003	10778	941 Expenses Paid to Chase		941	-6,720.38	693.87
Check	02/04/2003	EFT	American Express Corporate Card		Purchases	-311.64	382.23
Deposit	02/06/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	20,000.00	20,382.23
Check	02/12/2003	10779	James Cox		Cox	-1,856.76	18,525.47
Check	02/12/2003	10780	Dr. D. B. Karron		Karron	-3,276.20	15,249.27
Check	02/12/2003	10781	Matt Rothman		Rothman	-1,375.30	13,873.97
Check	02/12/2003	10782	941 Expenses Paid to Chase		941	-3,112.64	10,761.33
Check	02/12/2003	10783	NYS Employment Taxes		NYS/NYC	-543.08	10,218.25
Check	02/12/2003	10784	NYS Income Tax		NYS/NYC	-229.04	9,989.21
Check	02/12/2003	10785	NYS Employment Taxes		NYS/NYC	-1,215.88	8,773.33
Check	02/12/2003	10786	Server Technology		Hardware	-1,000.00	7,773.33
Check	02/12/2003	10787	S.G.I.		Hardware	-4,000.00	3,773.33
Check	02/12/2003	10788	Silicon City		Hardware	-1,000.00	2,773.33
Check	02/12/2003	10789	Ferrand		Cleaning	-100.00	2,673.33
Check	02/12/2003	10790	Ferrand		Cleaning	-100.00	2,573.33
Check	02/12/2003	10791	Ferrand		Cleaning	-100.00	2,473.33
Check	02/12/2003	10792	Dr. D. B. Karron	Need support if these are expenses.	DBK Loan	-758.59	1,714.74
Check	02/12/2003	10793	Hertz		Auto & Other Transport	-135.47	1,579.27
Check	02/12/2003	10794	Aligned Mgmt.		Conferences	-250.00	1,329.27
Check	02/12/2003	EFT	American Express Corporate Card		Purchases	-1,700.33	-371.06
Check	02/14/2003	10795	Federal Express		Postage, Shipping, Messengers	-23.12	-394.18

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	02/14/2003	10796	Federal Express		Postage, Shipping, Messengers	-70.48	-464.66
Check	02/14/2003	10797	Federal Express		Postage, Shipping, Messengers	-59.59	-524.25
Check	02/14/2003	10798	Federal Express		Postage, Shipping, Messengers	-11.00	-535.25
Check	02/14/2003	10799	ConEdison Solutions		ConEdison Solutions	-672.54	-1,207.79
Check	02/14/2003	10800	Office Depot		Supplies & Non-computer equipmt	-161.86	-1,369.65
Check	02/14/2003	10801	T-Mobile		Internet, Broadband, Modems etc	-0.35	-1,370.00
Check	02/14/2003	10802	General Computer & Service		Ancillaries	-139.00	-1,509.00
Check	02/14/2003	10803	Homefront Hardware		Ancillaries	-427.60	-1,936.60
Check	02/14/2003	10804	RCN		Internet, Broadband, Modems etc	-144.26	-2,080.86
Check	02/14/2003	10805	Verizon Wireless		Telephone, Cell, Pager	-40.52	-2,121.38
Check	02/14/2003	10806	Time Warner Cable		Internet, Broadband, Modems etc	-116.12	-2,237.50
Check	02/14/2003	10807	Federal Express		Postage, Shipping, Messengers	-41.58	-2,279.08
Check	02/14/2003	10808	General Computer & Service		Ancillaries	-316.00	-2,595.08
Check	02/14/2003	10809	Thorn Communications		Internet, Broadband, Modems etc	-94.95	-2,690.03
Check	02/19/2003	EFT	CASI, Inc. Chase Checking	Txfr to CASI – 9665	Due from CASI	-1,200.00	-3,890.03
Check	02/20/2003	10810	941 Expenses Paid to Chase		941	-2,924.92	-6,814.95
Check	02/20/2003	10811	NYS Employment Taxes		NYS/NYC	-512.77	-7,327.72
Check	02/20/2003	10812	NYS Income Tax		NYS/NYC	-211.78	-7,539.50
Check	02/20/2003	10813	James Cox		Cox	-1,856.76	-9,396.26
Check	02/20/2003	10814	Dr. D. B. Karron		Karron	-3,276.21	-12,672.47
Check	02/20/2003	10815	Matt Rothman		Rothman	-1,134.22	-13,806.69
Check	02/20/2003	10816	Void		Voided check	0.00	-13,806.69
Check	02/20/2003	10817	S.G.I.		Hardware	-5,000.00	-18,806.69
Check	02/20/2003	10818	The Jackson Group		Bookkeeping	-1,120.00	-19,926.69
Deposit	02/20/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	10,000.00	-9,926.69
Check	02/26/2003	EFT	American Express Corporate Card		Purchases	-569.99	-10,496.68
Check	02/26/2003	EFT	PayPal		PayPal	-232.89	-10,729.57
Check	02/26/2003	EFT	PayPal		PayPal	-132.75	-10,862.32
Check	02/26/2003	EFT	PayPal		PayPal	-1.00	-10,863.32
Deposit	03/03/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	20,000.00	9,136.68
Check	03/05/2003	10819	ConEdison		ConEd	-287.84	8,848.84
Check	03/05/2003	10820	Denver Air Support	Noise-reduction unit	Supplies & Non-computer equipmt	-295.00	8,553.84
Check	03/05/2003	10821	Sprint		Telephone, Cell, Pager	-107.51	8,446.33
Check	03/05/2003	10822	Ferrand		Cleaning	-300.00	8,146.33
Check	03/05/2003	10823	General Computer & Service		Voided check	0.00	8,146.33
Check	03/05/2003	10824	Oxford Health Plans		Health Insurance	-813.25	7,333.08
Check	03/05/2003	10825	Thorn Communications		Internet, Broadband, Modems etc	-94.95	7,238.13
Check	03/05/2003	10826	Time Warner Cable		Internet, Broadband, Modems etc	-116.64	7,121.49
Check	03/05/2003	10827	Verizon ISDN		Internet, Broadband, Modems etc	-33.47	7,088.02
Check	03/05/2003	10828	Verizon		Telephone, Cell, Pager	-185.67	6,902.35
Check	03/05/2003	10829	Coffee Distributing		Voided check	0.00	6,902.35
Check	03/05/2003	EFT	PayPal		PayPal	-169.00	6,733.35
Check	03/07/2003	10830	James Cox		Cox	-1,856.76	4,876.59
Check	03/07/2003	10831	Dr. D. B. Karron		Karron	-3,276.20	1,600.39
Check	03/07/2003	10832	Matt Rothman		Rothman	-1,039.46	560.93
Check	03/07/2003	10833	941 Expenses Paid to Chase		941	-2,852.56	-2,291.63
Check	03/07/2003	10834	NYS Employment Taxes		NYS-45	-500.95	-2,792.58
Check	03/07/2003	10835	NYS Income Tax		NYS/NYC	-205.05	-2,997.63
Check	03/07/2003	EFT	PayPal	Need support to categorize pymt.	PayPal	-73.06	-3,070.69
Check	03/08/2003	10836	Server Technology		Hardware	-1,000.00	-4,070.69
Check	03/08/2003	10837	S.G.I.		Hardware	-5,000.00	-9,070.69
Check	03/08/2003	10838	Silicon City		Hardware	-1,000.00	-10,070.69
Check	03/08/2003	10839	Ferrand		Cleaning	-100.00	-10,170.69
Check	03/08/2003	10840	Bator Bintor, Inc.		Equipment Installation	-700.01	-10,870.70
Check	03/08/2003	10841	NYS Tax Department		NYS/NYC	-17.27	-10,887.97
Check	03/09/2003	10842	Federal Express		Postage, Shipping, Messengers	-14.94	-10,902.91
Check	03/09/2003	10843	Homefront Hardware		Supplies & Non-computer equipmt	-355.63	-11,258.54
Check	03/09/2003	10844	Federal Express		Postage, Shipping, Messengers	-17.93	-11,276.47
Check	03/10/2003	10845	Dr. D. B. Karron	Need support if this is for expenses.	DBK Loan	-3,027.24	-14,303.71
Deposit	03/10/2003	DEP	CASI, Inc. Chase Checking	Txfr from CASI – 9665	Due from CASI	500.00	-13,803.71
Deposit	03/12/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	6,000.00	-7,803.71
Check	03/19/2003	10846	Bob Benedict		Benedict	-1,695.15	-9,498.86
Check	03/19/2003	10847	James Cox		Cox	-1,856.76	-11,355.62
Check	03/19/2003	10848	Dr. D. B. Karron		Karron	-3,276.20	-14,631.82
Check	03/19/2003	10849	Matt Rothman		Rothman	-1,182.66	-15,814.48
Check	03/19/2003	10850	941 Expenses Paid to Chase		941	-3,606.80	-19,421.28
Check	03/19/2003	10851	NYS Employment Taxes		NYS/NYC	-518.93	-19,940.21
Check	03/19/2003	10852	NYS Income Tax		NYS/NYC	-215.29	-20,155.50
Deposit	03/19/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	10,000.00	-10,155.50
Check	03/20/2003	10853	General Computer & Service		Hardware	-715.00	-10,870.50
Check	03/20/2003	10854	Bator Bintor, Inc.		Equipment Installation	-433.33	-11,303.83
Deposit	03/21/2003	DEP	CASI, Inc. Chase Checking	Txfr from CASI – 9665	Due from CASI	1,000.00	-10,303.83
Check	03/25/2003	EFT	American Express Corporate Card		Purchases	-1,486.80	-11,790.63
Check	03/26/2003		Chase Bank	Insufficient funds fee	Bank Service Charge	-60.00	-11,850.63
Check	03/27/2003		Chase Bank	Insufficient funds fee	Bank Service Charge	-60.00	-11,910.63
Deposit	03/28/2003	DEP	ATP Award Funds		ATP Award Funds – Year 2	6,000.00	-5,910.63

5029

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Deposit	04/01/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	10,000.00	4,089.37
Check	04/04/2003	10855	Bob Benedict		Benedict	-1,695.16	2,394.21
Check	04/04/2003	10856	James Cox		Cox	-1,856.76	537.45
Check	04/04/2003	10857	Dr. D. B. Karron		Karron	-3,276.21	-2,738.76
Check	04/04/2003	10858	Matt Rothman		Rothman	-1,130.10	-3,868.86
Check	04/06/2003	10862	941 Expenses Paid to Chase		941	-3,564.84	-7,433.70
Check	04/09/2003	10859	Void		Voided check	0.00	-7,433.70
Check	04/09/2003	10863	Server Technology		Hardware	-1,149.80	-8,583.50
Check	04/09/2003	10864	Coffee Distributing		Supplies & Non-computer equipmt	-83.36	-8,666.86
Check	04/09/2003	10865	General Computer & Service		Hardware	-1,094.00	-9,760.86
Check	04/09/2003	10866	RCN		Internet, Broadband, Modems etc	-154.88	-9,915.74
Check	04/09/2003	10867	S.G.I.		Hardware	-5,000.00	-14,915.74
Check	04/09/2003	10868	T-Mobile		Internet, Broadband, Modems etc	-36.97	-14,952.71
Check	04/09/2003	10869	ConEdison Solutions		ConEdison Solutions	-598.31	-15,551.02
Check	04/09/2003	10870	Thorn Communications		Internet, Broadband, Modems etc	-606.00	-16,157.02
Check	04/09/2003	10871	Homefront Hardware		Hardware	-518.28	-16,675.30
Deposit	04/09/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	18,000.00	1,324.70
Check	04/10/2003	10872	Exxon		Exxon Credit Card	-15.11	1,309.59
Check	04/10/2003	10873	Thorn Communications		Internet, Broadband, Modems etc	-612.50	697.09
Check	04/10/2003	10874	NYS Employment Taxes		NYS/NYC	-512.25	184.84
Check	04/10/2003	10875	NYS Income Tax		NYS/NYC	-211.49	-26.65
Check	04/10/2003	10878	Bator Bintor, Inc.		Equipment Installation	-1,366.67	-1,393.32
Check	04/10/2003	10879	RCN		Internet, Broadband, Modems etc	-149.97	-1,543.29
Check	04/10/2003	10889	The Jackson Group		Bookkeeping	-1,070.00	-2,613.29
Deposit	04/10/2003		Chase Bank	Overdft fee adjustmt	Bank Service Charge	60.00	-2,553.29
Check	04/10/2003	EFT	American Express Corporate Card		Purchases	-1,000.00	-3,553.29
Check	04/11/2003	10876	Ferrand		Cleaning	-100.00	-3,653.29
Check	04/11/2003	10877	Oxford Health Plans		Health Insurance	-813.25	-4,466.54
Check	04/11/2003	10880	Corner Drug Store		Doctors & Pharmacy	-58.52	-4,525.06
Check	04/11/2003	10881	Ferrand		Cleaning	-100.00	-4,625.06
Check	04/11/2003	10882	Ferrand		Cleaning	-100.00	-4,725.06
Check	04/11/2003	10883	Ricoh	Scanner	Supplies & Non-computer equipmt	-500.00	-5,225.06
Check	04/11/2003	10884	Time Warner Cable		Internet, Broadband, Modems etc	-116.64	-5,341.70
Check	04/16/2003	10886	Silicon City		Hardware	-1,000.00	-6,341.70
Check	04/16/2003	10887	Dr. D. B. Karron	Need support if these are expenses.	DBK Loan	-4,640.10	-10,981.80
Check	04/16/2003	10888	S.G.I.		Hardware	-5,000.00	-15,981.80
Check	04/17/2003	10894	Bob Benedict		Benedict	-1,695.15	-17,676.95
Check	04/17/2003	10895	IDT America		Telephone, Cell, Pager	-13.64	-17,690.59
Check	04/17/2003	10896	AT&T		Telephone, Cell, Pager	-3.43	-17,694.02
Check	04/17/2003	10897	Bob Benedict	Reimbursed expenses	Other	-581.91	-18,275.93
Check	04/17/2003	10898	ConEdison		ConEd	-275.66	-18,551.59
Check	04/17/2003	10899	Hamish Carr	Travel costs for new programmer	Auto & Other Transport	-94.37	-18,645.96
Check	04/17/2003	10900	Joan Hayes, CPA		Accounting	-2,500.00	-21,145.96
Check	04/17/2003	10901	Matt Rothman	Reimbursed expenses	Supplies & Non-computer equipmt	-259.00	-21,404.96
Check	04/17/2003	10902	Office Depot		Supplies & Non-computer equipmt	-99.97	-21,504.93
Check	04/17/2003	10903	Oxford Health Plans		Health Insurance	-813.25	-22,318.18
Check	04/17/2003	10904	Peter Ross, PhD		Voided check	0.00	-22,318.18
Check	04/17/2003	10906	Rutgers University		Conferences	-440.00	-22,758.18
Check	04/17/2003	10907	Silicon City		Hardware	-629.00	-23,387.18
Check	04/17/2003	10908	Sprint		Telephone, Cell, Pager	-114.91	-23,502.09
Check	04/17/2003	10909	Thorn Communications		Internet, Broadband, Modems etc	-189.90	-23,691.99
Check	04/17/2003	10911	Verizon Wireless		Telephone, Cell, Pager	-38.75	-23,730.74
Check	04/17/2003	10912	Verizon Wireless		Telephone, Cell, Pager	-41.00	-23,771.74
Check	04/17/2003	10936	Verizon Wireless		Telephone, Cell, Pager	-40.98	-23,812.72
Deposit	04/17/2003		Chase Bank	Overdft fee adjustmt	Bank Service Charge	60.00	-23,752.72
Check	04/18/2003	10890	James Cox		Cox	-1,856.76	-25,609.48
Check	04/18/2003	10891	Charles DaSalla		DaSalla	-318.33	-25,927.81
Check	04/18/2003	10892	Dr. D. B. Karron		Karron	-4,123.25	-30,051.06
Check	04/18/2003	10893	Matt Rothman		Rothman	-1,125.97	-31,177.03
Check	04/18/2003	10913	941 Expenses Paid to Chase		941	-4,415.86	-35,592.89
Check	04/18/2003	10914	NYS Employment Taxes		NYS-45	-651.14	-36,244.03
Check	04/18/2003	10915	NYS Income Tax		NYS/NYC	-282.26	-36,526.29
Check	04/18/2003	10916	Ferrand		Cleaning	-100.00	-36,626.29
Deposit	04/18/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	16,500.00	-20,126.29
Check	04/21/2003	EFT	American Express Corporate Card		Purchases	-2,453.69	-22,579.98
Check	04/22/2003	10917	Bator Bintor, Inc.		Equipment Installation	-1,082.67	-23,662.65
Deposit	04/23/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	16,000.00	-7,662.65
Check	04/24/2003	EFT	CASI, LLC Checking -- 3165		Due from CASI	-1.00	-7,663.65
Check	04/29/2003	10918	AT&T		Telephone, Cell, Pager	-2.84	-7,666.49
Check	04/29/2003	10919	General Computer & Service		Hardware	-678.00	-8,344.49
Check	04/29/2003	10920	IDT America		Telephone, Cell, Pager	-54.86	-8,399.35
Check	04/29/2003	10921	Pennie & Edmonds, LLP		Voided check	0.00	-8,399.35
Check	04/29/2003	10922	Server Technology		Hardware	-1,000.00	-9,399.35
Check	04/29/2003	10923	Sprint		Telephone, Cell, Pager	-231.51	-9,630.86
Check	04/29/2003	10924	Sunoco		Sunoco Credit Card	-48.52	-9,679.38
Check	04/29/2003	10925	City College of New York		Voided check	0.00	-9,679.38

NIST Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	04/29/2003	10926	Exxon		Exxon Credit Card	-22.08	-9,701.46
Check	04/29/2003	10927	Joan Hayes, CPA		Voided check	0.00	-9,701.46
Check	04/29/2003	10928	Pennie & Edmonds, LLP		Voided check	0.00	-9,701.46
Check	04/30/2003	10929	U.S. Treasury		941	-260.80	-9,962.26
Check	04/30/2003	10930	NYS Employment Taxes		NYS/NYC	-509.97	-10,472.23
Check	04/30/2003	10931	N.C. Dept. of Revenue		NC-5	-146.00	-10,618.23
Check	04/30/2003	10932	N.C. Dept. of Revenue		NC-5	-292.00	-10,910.23
Check	04/30/2003	10933	940 Expenses Paid to Chase		940	-149.33	-11,059.56
Check	04/30/2003	10935	Void		Voided check	0.00	-11,059.56
Check	04/30/2003	10937	Ferrand		Cleaning	-100.00	-11,159.56
Check	04/30/2003	10938	Sprint		Telephone, Cell, Pager	-116.60	-11,276.16
Check	04/30/2003	10939	Time Warner Cable		Internet, Broadband, Modems etc	-238.55	-11,514.71
Check	04/30/2003	10940	Verizon		Telephone, Cell, Pager	-120.57	-11,635.28
Deposit	05/01/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	16,500.00	4,864.72
Bill Pmt -Check	05/03/2003	10945	Ferrand	Week ending 5-03-03	Accounts Payable	-100.00	4,764.72
Check	05/05/2003	EFT	NIST (LLC) Checking -- 3166		NIST (LLC) Checking -- 3166	-16,500.00	-11,735.28
Deposit	05/06/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	16,500.00	4,764.72
Check	05/08/2003	EFT	CASI, LLC Checking -- 3165	Txfr to CASI, LLC -- 3165	Due from CASI	-5,000.00	-235.28
Check	05/08/2003	10934	ConEdison		ConEd	-235.62	-470.90
Check	05/08/2003	10910	TransitChek Employer Service		Travel & Parking	-448.80	-919.70
Bill Pmt -Check	05/10/2003	10946	Ferrand	Week ending 5-10-03	Accounts Payable	-100.00	-1,019.70
Deposit	05/16/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	20,000.00	18,980.30
Check	05/16/2003	EFT	CASI, LLC Checking -- 3165	Txfr to CASI, LLC -- 3165	Due from CASI	-15,000.00	3,980.30
Check	05/16/2003	EFT	CASI, LLC Checking -- 3165	Txfr to CASI, LLC -- 3165	Due from CASI	-10,000.00	-6,019.70
Deposit	05/16/2003	EFT	CASI, LLC Checking -- 3165	Txfr from CASI, LLC -- 3165	Due from CASI	15,000.00	8,980.30
Bill Pmt -Check	05/17/2003	10947	Ferrand	Week ending 5-17-03	Accounts Payable	-100.00	8,880.30
Deposit	05/20/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	0.01	8,880.31
Check	05/21/2003	EFT	CASI, LLC Checking -- 3165	Txfr to CASI, LLC -- 3165	Due from CASI	-3,000.00	5,880.31
Bill Pmt -Check	05/22/2003	10943	Corner Drug Store	Inv. 101013	Accounts Payable	-29.38	5,850.93
Bill Pmt -Check	05/22/2003	10950	Deluxe Business Forms & Supplies	Inv. 11507337	Accounts Payable	-174.71	5,676.22
Bill Pmt -Check	05/22/2003	10957	Columbia Interiors	Inv. 2629	Accounts Payable	-694.89	4,981.33
Bill Pmt -Check	05/22/2003	10952	Homefront Hardware	Inv. -05151502; -07200101; -07200101; -22132	Accounts Payable	-412.72	4,568.61
Check	05/22/2003	10959	The Jackson Group	Inv. 03-CA-04	Voided check	0.00	4,568.61
Bill Pmt -Check	05/22/2003	10941	Bator Bintor, Inc.	Inv. 639	Accounts Payable	-1,953.75	2,614.86
Bill Pmt -Check	05/22/2003	10951	Exxon	Acct. #: 347-086-341-0	Accounts Payable	-19.80	2,595.06
Bill Pmt -Check	05/22/2003	10953	Office Depot	Acct. #: 6011 5646 1034 0647	Accounts Payable	-292.32	2,302.74
Bill Pmt -Check	05/22/2003	10970	Oxford Health Plans	CA2462 for June 03	Accounts Payable	-813.25	1,489.49
Bill Pmt -Check	05/22/2003	10958	RCN		Accounts Payable	-146.50	1,342.99
Bill Pmt -Check	05/22/2003	10960	The Jackson Group	Inv. 03-CA-03	Accounts Payable	-790.00	552.99
Bill Pmt -Check	05/22/2003	10955	American Express Corporate Card	Acct. #: 3783-490172-18004	Accounts Payable	-2,142.01	-1,589.02
Bill Pmt -Check	05/22/2003	10942	Columbia Interiors	Inv. 2642	Accounts Payable	-4.00	-1,593.02
Check	05/22/2003	10956	Bator Bintor, Inc.		Voided check	0.00	-1,593.02
Bill Pmt -Check	05/24/2003	10944	Ferrand	Week ending 5/24/03	Accounts Payable	-100.00	-1,693.02
Deposit	05/28/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	20,000.00	18,306.98
Check	05/28/2003	EFT	CASI, LLC Checking -- 3165	For Payroll	Due from CASI	-12,000.00	6,306.98
Check	05/29/2003	EFT	Praveen Thiagarajan	Travel exp. paid thru PayPal	Auto & Other Transport	-295.80	6,011.18
Bill Pmt -Check	05/31/2003	10962	Ferrand	Week ending 5-31-03	Accounts Payable	-100.00	5,911.18
Bill Pmt -Check	06/03/2003	10967	General Computer & Service	Inv. 609398 & Credit 609940	Accounts Payable	-1,260.00	4,651.18
Bill Pmt -Check	06/03/2003	10975	Exxon	Acct. #: 347-086-341-0	Accounts Payable	-65.91	4,585.27
Bill Pmt -Check	06/03/2003	10961	Federal Express	Acct. #: 1872-0220-5	Accounts Payable	-88.46	4,496.81
Bill Pmt -Check	06/03/2003	10972	Thorn Communications	Inv. 0013792-IN	Accounts Payable	-75.00	4,421.81
Check	06/03/2003	10966	The Jackson Group	Inv. 03-CA-05	Voided check	0.00	4,421.81
Bill Pmt -Check	06/03/2003	10971	Silicon City	Inv. AAAI1306	Accounts Payable	-962.95	3,458.86
Bill Pmt -Check	06/03/2003	10964	Sprint	Acct. #: 0118352155-7	Accounts Payable	-116.26	3,342.60
Bill Pmt -Check	06/03/2003	10965	Sunoco Credit Card	Acct. #: 5011-4324093	Accounts Payable	-47.72	3,294.88
Bill Pmt -Check	06/03/2003	10973	RCN	Acct. #: 6101-0201579-01	Accounts Payable	-52.72	3,242.16
Bill Pmt -Check	06/07/2003	10976	The Jackson Group	Inv. 03-CA-04	Accounts Payable	-1,030.00	2,212.16
Bill Pmt -Check	06/07/2003	10977	The Jackson Group	Inv. 03-CA-05	Accounts Payable	-1,830.00	382.16
Deposit	06/10/2003	DEP	ATP Award Funds		ATP Award Funds -- Year 2	19,999.00	20,381.16
Check	06/10/2003	EFT	CASI, LLC Checking -- 3165	For Payroll	Due from CASI	-15,000.00	5,381.16
Bill Pmt -Check	06/18/2003	10979	ConEdison Solutions	166526-154604	Accounts Payable	-647.88	4,733.28
Bill Pmt -Check	06/18/2003	10980	Exxon	VOID: 347 086 341 0	Accounts Payable	0.00	4,733.28
Bill Pmt -Check	06/18/2003	10981	Ferrand	Week ending 6-07-03	Accounts Payable	-100.00	4,633.28
Bill Pmt -Check	06/18/2003	10982	SkyTel	Inv. 03F2230341	Accounts Payable	-50.48	4,582.80
Bill Pmt -Check	06/18/2003	10978	The Jackson Group	Inv. 03-CA-06	Accounts Payable	-2,160.00	2,422.80
Bill Pmt -Check	06/18/2003	10983	ConEdison	#41-1237-0554-0008-0	Accounts Payable	-281.57	2,141.23
Bill Pmt -Check	06/18/2003	10984	Exxon	347 086 341 0	Accounts Payable	-52.30	2,088.93
Bill Pmt -Check	06/18/2003	10985	Verizon	212 252-9030 592 726	Accounts Payable	-38.89	2,050.04
Bill Pmt -Check	06/18/2003		Homefront Hardware	VOID: 200305011114001, -1163501, -1163801	Accounts Payable	0.00	2,050.04
Bill Pmt -Check	06/18/2003		Homefront Hardware	VOID: 20030506153501, -19141501, -1915150	Accounts Payable	0.00	2,050.04
Bill Pmt -Check	06/18/2003	10988	Homefront Hardware	See voucher for invoice details	Accounts Payable	-837.94	1,212.10
Bill Pmt -Check	06/23/2003	10989	The Jackson Group	Inv. 03-CA-07	Accounts Payable	-2,530.00	-1,317.90
Check	06/24/2003		BACKED UP	By FS 6-23	Temporary	0.00	-1,317.90
Total NIST Checking -- 3565						58,991.71	-1,317.90
						58,991.71	-1,317.90

AL

5031

Accrual Basis check register

Account QuickReport

As of June 30, 2003

	A	B	C	D	E	F	G	H	I	J
1			Type	Date	Num	Name	Memo	Split	Amount	Balance
2		CASI, Inc. Checking -- 9665								438.39
3			Deposit	10/04/2002	10017	NIST Chase Checking -- 3565	Txfr from NIST chking -- 3565	Due to ATP Program	5,000.00	5,438.39
4			Check	10/07/2002	3200	Dr. D. B. Karron	Aug. 02 rent	Rent	-2,000.00	3,438.39
5			Check	10/08/2002	3197	ConEdison Solutions		ConEdison Solutions	-669.88	2,768.51
6			Check	10/09/2002	3198	ConEdison Solutions		ConEdison Solutions	-670.95	2,097.56
7			Deposit	10/10/2002	DEP	Elisha Gurfein	Reimbursed computer repair cost	Repairs	105.00	2,202.56
8			Deposit	10/16/2002	DEP	I.R.S.	Refund on 1998 taxes	Taxes	75.10	2,277.66
9			Deposit	10/16/2002	DEP	Strategic Analysis, Inc.	Reimbursement	Conferences	433.14	2,710.80
10			Check	10/19/2002	3202	ConEdison		Void check	0.00	2,710.80
11			Check	10/22/2002	3199	Dr. D. B. Karron	Sept. 02 rent	Rent	-2,000.00	710.80
12			Check	11/06/2002	3203	ConEdison		ConEd	-270.98	439.82
13			Check	11/13/2002	3201	ConEdison		ConEd	-362.05	77.77
14			Deposit	11/14/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	5,000.00	5,077.77
15			Check	11/19/2002	3205	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-5,000.00	77.77
16			Check	12/02/2002		Chase Bank	Monthly analysis fee	Bank Service Charges	-39.65	38.12
17			Deposit	12/04/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,500.00	2,538.12
18			Deposit	12/10/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,500.00	5,038.12
19			Check	12/12/2002	EFT	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-5,000.00	38.12
20			Deposit	12/12/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,500.00	2,538.12
21			Check	12/16/2002	3206	ConEdison		ConEd	-266.04	2,272.08
22			Check	12/20/2002	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-600.00	1,672.08
23			Check	12/20/2002	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-100.00	1,572.08
24			Deposit	12/30/2002	DEP	RCN	Refund	Telephone	77.68	1,649.76
25			Check	12/31/2002	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-1,000.00	649.76
26			Check	01/02/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-3.56	646.20
27			Check	01/04/2003	3208	ConEdison Solutions		ConEdison Solutions	-582.84	63.36
28			Check	01/04/2003	3207	ConEdison		Void check	0.00	63.36
29			Check	01/05/2003	3209	ConEdison		ConEd	-312.96	-249.60
30			Deposit	01/23/2003	Txfr	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,000.00	1,750.40
31			Check	01/31/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565	Due to ATP Program	-1,500.00	250.40
32			Check	02/03/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-19.50	230.90
33			Check	02/13/2003	3210	ConEdison		ConEd	-272.94	-42.04
34			Check	02/14/2003	3211	SkyTel		Pager	-47.30	-89.34
35			Check	02/14/2003	3212	Verizon		Telephone	-166.39	-255.73
36			Deposit	02/19/2003	EFT	NIST, Inc. Checking -- 3565		Due to ATP Program	1,200.00	944.27
37			Check	03/03/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-21.68	922.59
38			Check	03/08/2003	3213	ConEdison		Void check	0.00	922.59
39			Check	03/09/2003	3214	ConEdison Solutions		ConEdison Solutions	-666.70	255.89
40			Check	03/10/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-500.00	-244.11
41			Check	03/17/2003		Chase Bank		Bank Service Charges	-25.00	-269.11
42			Deposit	03/19/2003	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,000.00	1,730.89

Accrual Basis

Account QuickReport

As of June 30, 2003

	A	B	C	D	E	F	G	H	I	J
1			Type	Date	Num	Name	Memo	Split	Amount	Balance
43			Check	03/20/2003	3215	SkyTel		Pager	-48.52	1,682.37
44			Check	03/21/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-1,000.00	682.37
45			Deposit	03/25/2003	DEP	Sunoco Credit Card	Rebate	Auto & Other Transport	20.04	702.41
46			Check	04/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-28.82	673.59
47			Check	04/09/2003	3216	SkyTel		Pager	-49.90	623.69
48			Check	04/17/2003	3217	Verizon		Telephone	-71.07	552.62
49			Check	05/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-31.09	521.53
50			Deposit	05/21/2003	Txfr	CASI, Inc. Chase Checking -- 9665	To close out CASI, Inc. -- 9665 acct.	CASI (LLC) Checking -- 3165	-521.53	0.00
51			Check	06/10/2003		BACKED UP	By FS -- 6/09	Temporary	0.00	0.00
52		Total CASI, Inc. Checking -- 9665							-438.39	0.00
53	TOTAL								-438.39	0.00

5033

Accrual Basis – Check register?

Account QuickReport

As of June 30, 2003

	A	B	C	D	E	F	G	H	I	J	K
1				Type	Date	Num	Name	Memo	Split	Amount	Balance
2		CASI (LLC) Checking – 3165									0.00
3				Deposit	03/25/2003		CASI, Inc. Chase Checking – 9665	Account Opening Balance	Opening Bal Equity	1,000.00	1,000.00
4				Check	04/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-21.80	978.20
5				Check	05/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-42.00	936.20
6				Check	05/01/2003		Chase Bank	Insuff. funds fee	Bank Service Charges	-30.00	906.20
7				Check	05/02/2003		Chase Bank	Insuff. funds fee	Bank Service Charges	-30.00	876.20
8				Check	05/03/2003	EFT	NIST Payroll Expenses	4-25-03 pay period	-SPLIT-	-6,020.82	-5,144.62
9				Check	05/05/2003	Txfr	CASI (LLC) Checking – 3165	Txfr from NIST (LLC) – 3166	NIST (LLC) Checking – 3166	16,500.00	11,355.38
10				Deposit	05/07/2003	EFT	NIST Project Salaries	Return of pay for B. Benedict	Benedict	2,094.08	13,449.46
11				Deposit	05/07/2003		Chase Bank		Bank Service Charges	30.00	13,479.46
12				Deposit	05/07/2003		Chase Bank		Bank Service Charges	30.00	13,509.46
13				Check	05/07/2003	EFT	NIST Project Salaries	4-25-03 pay period	-SPLIT-	-9,082.95	4,426.51
14				Check	05/07/2003	EFT	NIST Project Salaries		Benedict	-2,094.08	2,332.43
15				Check	05/07/2003	EFT	NIST Payroll Expenses	4-25-03 pay period	-SPLIT-	-1,172.04	1,160.39
16				Deposit	05/08/2003	Txfr	NIST, Inc. Checking – 3565	Txfr of funds	Due to ATP Program	5,000.00	6,160.39
17				Deposit	05/15/2003	DEP	Unknown		Temporary	236.62	6,397.01
18				Check	05/15/2003	EFT	NIST Payroll Expenses	5-09-03 pay period	-SPLIT-	-6,120.07	276.94
19				Deposit	05/16/2003	TXFR	NIST, Inc. Checking – 3565	Txfr from NIST – 3565 acct.	Due to ATP Program	10,000.00	10,276.94
20				Deposit	05/16/2003	Txfr	NIST, Inc. Checking – 3565	Txfr from NIST – 3565 acct.	Due to ATP Program	15,000.00	25,276.94
21				Check	05/16/2003	EFT	NIST Project Salaries	5-09-03 pay period	-SPLIT-	-9,167.30	16,109.64
22				Check	05/16/2003	Txfr	CASI (LLC) Checking – 3165	Txfr to NIST – 3565 acct.	Due to ATP Program	-15,000.00	1,109.64
23				Deposit	05/19/2003	DEP	Unknown	What is this deposit for?	Temporary	935.42	2,045.06
24				Deposit	05/19/2003	Txfr	NIST (LLC) Checking – 3166		Due to ATP Program	3,000.00	5,045.06
25				Deposit	05/21/2003	Txfr	CASI, Inc. Chase Checking – 9665	Txfr to close out old CASI, Inc. – 9665 acct.	CASI, Inc. Checking – 9665	521.53	5,566.59
26				Check	05/22/2003	3500	ConEdison Solutions		ConEdison Solutions	-568.50	4,998.09
27				Check	05/22/2003	3501	Ferrand	VOID: Week ending 4-26-03	Cleaning	0.00	4,998.09
28				Check	05/22/2003	3502	SkyTel		Telephone	-48.69	4,949.40
29				Check	05/22/2003	3503	Ferrand	VOID: Week ending 5-10-03	Cleaning	0.00	4,949.40
30				Deposit	05/28/2003	Txfr	NIST, Inc. Checking – 3565	For 5-23-03 pay period	Due to ATP Program	12,000.00	16,949.40
31				Check	05/30/2003	EFT	NIST Project Salaries	5-23-03 pay period	-SPLIT-	-8,944.92	8,004.48
32				Check	05/30/2003		NIST Payroll Expenses	5-23-03 pay period	-SPLIT-	-5,937.75	2,066.73
33				Check	06/02/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-23.26	2,043.47
34				Check	06/03/2003	3504	AT&T		Telephone	-2.84	2,040.63
35				Check	06/03/2003	3505	IDT America		Telephone	-54.94	1,985.69
36				Check	06/03/2003	3507	Verizon		Telephone	-87.93	1,897.76
37				Deposit	06/10/2003		NIST, Inc. Checking – 3565	For 06/06/03 payroll	Due to ATP Program	15,000.00	16,897.76
38				Check	06/12/2003	EFT	NIST Payroll Expenses	06-06-03 pay period	-SPLIT-	-5,875.41	11,022.35
39				Check	06/13/2003	EFT	NIST Project Salaries	06/06/03 pay period	-SPLIT-	-8,854.56	2,167.79
40		Total CASI (LLC) Checking – 3165								2,167.79	2,167.79
41	TOTAL									2,167.79	2,167.79

CASI Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

printed 11/10/03 as of 6/23/03

Type	Date	Num	Name	Memo	Split	Amount	Balance
CASI (LLC) Checking -- 3165							0.00
Deposit	03/25/2003		CASI, Inc. Chase Checking -- 9665	Account Opening Balance	Opening Bal Equity	1,000.00	1,000.00
Check	04/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-21.80	978.20
Check	05/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-42.00	936.20
Check	05/01/2003		Chase Bank	Insuff. funds fee	Bank Service Charges	-30.00	906.20
Check	05/02/2003		Chase Bank	Insuff. funds fee	Bank Service Charges	-30.00	876.20
Check	05/03/2003	EFT	NIST Payroll Expenses	4-25-03 pay period	-SPLIT-	-6,020.82	-5,144.62
Check	05/05/2003	Txfr	CASI (LLC) Checking -- 3165	Txfr from NIST (LLC) -- 3166	NIST (LLC) Checking -- 3166	16,500.00	11,355.38
Deposit	05/07/2003	EFT	NIST Project Salaries	Return of pay for B. Benedict	Benedict	2,094.08	13,449.46
Deposit	05/07/2003		Chase Bank		Bank Service Charges	30.00	13,479.46
Deposit	05/07/2003		Chase Bank		Bank Service Charges	30.00	13,509.46
Check	05/07/2003	EFT	NIST Project Salaries	4-25-03 pay period	-SPLIT-	-9,082.95	4,426.51
Check	05/07/2003	EFT	NIST Project Salaries		Benedict	-2,094.08	2,332.43
Check	05/07/2003	EFT	NIST Payroll Expenses	4-25-03 pay period	-SPLIT-	-1,172.04	1,160.39
Deposit	05/08/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr of funds	Due to ATP Program	5,000.00	6,160.39
Deposit	05/15/2003	DEP	Unknown		Temporary	236.62	6,397.01
Check	05/15/2003	EFT	NIST Payroll Expenses	5-09-03 pay period	-SPLIT-	-6,120.07	276.94
Deposit	05/16/2003	TXFR	NIST, Inc. Checking -- 3565	Txfr from NIST -- 3565 acct.	Due to ATP Program	10,000.00	10,276.94
Deposit	05/16/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr from NIST -- 3565 acct.	Due to ATP Program	15,000.00	25,276.94
Check	05/16/2003	EFT	NIST Project Salaries	5-09-03 pay period	-SPLIT-	-9,167.30	16,109.64
Check	05/16/2003	Txfr	CASI (LLC) Checking -- 3165	Txfr to NIST -- 3565 acct.	Due to ATP Program	-15,000.00	1,109.64
Deposit	05/19/2003	DEP	Unknown	What is this deposit for?	Temporary	935.42	2,045.06
Deposit	05/19/2003	Txfr	NIST (LLC) Checking -- 3166		Due to ATP Program	3,000.00	5,045.06
Deposit	05/21/2003	Txfr	CASI, Inc. Chase Checking -- 9665	Txfr to close out old CASI, Inc. -- 9665 acct.	CASI, Inc. Checking -- 9665	521.53	5,566.59
Check	05/22/2003	3500	ConEdison Solutions		ConEdison Solutions	-568.50	4,998.09
Check	05/22/2003	3501	Ferrand	VOID: Week ending 4-26-03	Cleaning	0.00	4,998.09
Check	05/22/2003	3502	SkyTel		Telephone	-48.69	4,949.40
Check	05/22/2003	3503	Ferrand	VOID: Week ending 5-10-03	Cleaning	0.00	4,949.40
Deposit	05/28/2003	Txfr	NIST, Inc. Checking -- 3565	For 5-23-03 pay period	Due to ATP Program	12,000.00	16,949.40
Check	05/30/2003	EFT	NIST Project Salaries	5-23-03 pay period	-SPLIT-	-8,944.92	8,004.48
Check	05/30/2003		NIST Payroll Expenses	5-23-03 pay period	-SPLIT-	-5,937.75	2,066.73
Check	06/02/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-23.26	2,043.47
Check	06/03/2003	3504	AT&T		Telephone	-2.84	2,040.63
Check	06/03/2003	3505	IDT America		Telephone	-54.94	1,985.69
Check	06/03/2003	3507	Verizon		Telephone	-87.93	1,897.76
Deposit	06/10/2003		NIST, Inc. Checking -- 3565	For 06/06/03 payroll	Due to ATP Program	15,000.00	16,897.76
Check	06/12/2003	EFT	NIST Payroll Expenses	06-06-03 pay period	-SPLIT-	-5,875.41	11,022.35
Check	06/13/2003	EFT	NIST Project Salaries	06/06/03 pay period	-SPLIT-	-8,854.56	2,167.79
Total CASI (LLC) Checking -- 3165						2,167.79	2,167.79
TOTAL						2,167.79	2,167.79

5035

CASI Year 1 & 2 06-23-03
Account QuickReport
As of June 30, 2003

as 6/23/03

Type	Date	Num	Name	Memo	Split	Amount	Balance
CASI, Inc. Checking -- 9665							438.39
Deposit	10/04/2002	~~10047~~ 10473	NIST Chase Checking -- 3565	Txfr from NIST chking -- 3565	Due to ATP Program	5,000.00	5,438.39
Check	10/07/2002	3200	Dr. D. B. Karron	Aug. 02 rent	Rent	-2,000.00	3,438.39
Check	10/08/2002	3197	ConEdison Solutions		ConEdison Solutions	-669.88	2,768.51
Check	10/09/2002	3198	ConEdison Solutions		ConEdison Solutions	-670.95	2,097.56
Deposit	10/10/2002	DEP	Elisha Gurfein	Reimbursed computer repair cost	Repairs	105.00	2,202.56
Deposit	10/16/2002	DEP	I.R.S.	Refund on 1998 taxes	Taxes	75.10	2,277.66
Deposit	10/16/2002	DEP	Strategic Analysis, Inc.	Reimbursement	Conferences	433.14	2,710.80
Check	10/19/2002	3202	ConEdison		Void check	0.00	2,710.80
Check	10/22/2002	3199	Dr. D. B. Karron	Sept. 02 rent	Rent	-2,000.00	710.80
Check	11/06/2002	3203	ConEdison		ConEd	-270.98	439.82
Check	11/13/2002	3201	ConEdison		ConEd	-362.05	77.77
Deposit	11/14/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	5,000.00	5,077.77
Check	11/19/2002	3205	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-5,000.00	77.77
Check	12/02/2002		Chase Bank	Monthly analysis fee	Bank Service Charges	-39.65	38.12
Deposit	12/04/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,500.00	2,538.12
Deposit	12/10/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,500.00	5,038.12
Check	12/12/2002	EFT	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-5,000.00	38.12
Deposit	12/12/2002	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,500.00	2,538.12
Check	12/16/2002	3206	ConEdison		ConEd	-266.04	2,272.08
Check	12/20/2002	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-600.00	1,672.08
Check	12/20/2002	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-100.00	1,572.08
Deposit	12/30/2002	DEP	RCN	Refund	Telephone	77.68	1,649.76
Check	12/31/2002	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-1,000.00	649.76
Check	01/02/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-3.56	646.20
Check	01/04/2003	3208	ConEdison Solutions		ConEdison Solutions	-582.84	63.36
Check	01/04/2003	3207	ConEdison		Void check	0.00	63.36
Check	01/05/2003	3209	ConEdison		ConEd	-312.96	-249.60
Deposit	01/23/2003	Txfr	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,000.00	1,750.40
Check	01/31/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565	Due to ATP Program	-1,500.00	250.40
Check	02/03/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-19.50	230.90
Check	02/13/2003	3210	ConEdison		ConEd	-272.94	-42.04
Check	02/14/2003	3211	SkyTel		Pager	-47.30	-89.34
Check	02/14/2003	3212	Verizon		Telephone	-166.39	-255.73
Deposit	02/19/2003	EFT	NIST, Inc. Checking -- 3565		Due to ATP Program	1,200.00	944.27
Check	03/03/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-21.68	922.59
Check	03/08/2003	3213	ConEdison		Void check	0.00	922.59
Check	03/09/2003	3214	ConEdison Solutions		ConEdison Solutions	-666.70	255.89
Check	03/10/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-500.00	-244.11
Check	03/17/2003		Chase Bank		Bank Service Charges	-25.00	-269.11
Deposit	03/19/2003	DEP	Dr. D. B. Karron	Txfr from DBK pers. acct.	DBK Loan	2,000.00	1,730.89
Check	03/20/2003	3215	SkyTel		Pager	-48.52	1,682.37
Check	03/21/2003	Txfr	NIST, Inc. Checking -- 3565	Txfr to NIST -- 3565 acct.	Due to ATP Program	-1,000.00	682.37
Deposit	03/25/2003	DEP	Sunoco Credit Card	Rebate	Auto & Other Transport	20.04	702.41
Check	04/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-28.82	673.59
Check	04/09/2003	3216	SkyTel		Pager	-49.90	623.69
Check	04/17/2003	3217	Verizon		Telephone	-71.07	552.62
Check	05/01/2003		Chase Bank	Monthly analysis fee	Bank Service Charges	-31.09	521.53
Deposit	05/21/2003	Txfr	CASI, Inc. Chase Checking -- 9665	To close out CASI, Inc. -- 9665 acct.	CASI (LLC) Checking -- 3165	-521.53	0.00
Check	06/10/2003		BACKED UP	By FS -- 6/09	Temporary	0.00	0.00
Total CASI, Inc. Checking -- 9665						-438.39	0.00
TOTAL						-438.39	0.00

CASI Year 1 & 2 08-23-03
General Ledger
As of June 30, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Telephone							0.00
Total Telephone							0.00
Travel							0.00
Credit Card Charge	5/25/2003		Amoco		AmEx Corp. C...	17.75	17.75
Credit Card Charge	6/18/2003		Break to the Border	J. Hayes car ...	AmEx Corp. C...	32.00	49.75
Credit Card Charge	6/24/2003		Break to the Border	J. Hayes car ...	AmEx Corp. C...	32.00	81.75
Credit Card Charge	6/25/2003		Break to the Border	J. Hayes car ...	AmEx Corp. C...	32.00	113.75
Credit Card Charge	6/26/2003		Break to the Border	J. Hayes car ...	AmEx Corp. C...	32.00	145.75
Credit Card Charge	6/27/2003		Break to the Border	J. Hayes car ...	AmEx Corp. C...	38.00	183.75
Credit Card Charge	6/27/2003		Break to the Border	J. Hayes car ...	AmEx Corp. C...	38.00	221.75
Total Travel						221.75	221.75
Office (Non-NIST) - Other							0.00
Total Office (Non-NIST) - Other							0.00
Total Office (Non-NIST)						5,912.03	12,174.24
Payroll Expenses							0.00
Total Payroll Expenses							0.00
Professional Fees							0.00
Accounting							0.00
Total Accounting							0.00
Legal Fees							0.00
Bill	4/14/2003	640226	Pennie & Edmonds	Non-NIST rel...	Accounts Pay...	76.00	76.00
Total Legal Fees						76.00	76.00
Professional Fees - Other							0.00
Total Professional Fees - Other							0.00
Total Professional Fees						76.00	76.00
Rent							0.00
Bill	6/1/2003	June 03	Dr. D.B. Karron (Ve...	Rent for June...	Accounts Pay...	2,000.00	2,000.00
Total Rent						2,000.00	2,000.00
Taxes							0.00
Total Taxes							0.00

CASI Year 1 & 2 08-23-03
General Ledger
As of March 31, 2003

Type	Date	Num	Name	Memo	Split	Amount	Balance
Cleaning							0.00
Total Cleaning							0.00
Communication							0.00
Internet, Broadband, Modems							0.00
Total Internet, Broadband, Modems							0.00
Pager							0.00
Check	2/14/2003	3211	SkyTel		CASI, Inc. Che...	47.30	47.30
Check	3/20/2003	3215	SkyTel		CASI, Inc. Che...	48.52	95.82
Total Pager						95.82	95.82
Telephone							0.00
Check	2/14/2003	3212	Verizon		CASI, Inc. Che...	166.39	166.39
Total Telephone						166.39	166.39
Communication - Other							0.00
Total Communication - Other							0.00
Total Communication						262.21	262.21
Insurance							0.00
Total Insurance							0.00
Meals							0.00
Total Meals							0.00
Postage and Delivery							0.00
Total Postage and Delivery							0.00
Rent							0.00
Bill	1/2/2003	Inv. 67	Dr. D.B. Karron (Ve...	Inv. 67 Jan. 0...	Accounts Pay...	2,000.00	2,000.00
Bill	2/1/2003	Inv. 68	Dr. D.B. Karron (Ve...	Inv. 68 Feb. 0...	Accounts Pay...	2,000.00	4,000.00
Bill	3/1/2003	Inv. 71	Dr. D.B. Karron (Ve...	Inv. 71 March...	Accounts Pay...	2,000.00	6,000.00
Total Rent						6,000.00	6,000.00
Repairs & Hardware							0.00
Total Repairs & Hardware							0.00
Supplies							0.00
Bill	2/1/2003		Peter Ross (Vendor)	Reimbursabl...	Accounts Pay...	0.00	0.00
Total Supplies						0.00	0.00

CASI Year 1 & 2 08-23-03
General Ledger
As of December 31, 2002

Type	Date	Num	Name	Memo	Split	Amount	Balance
Cleaning							1,900.00
Total Cleaning							1,900.00
Communication							866.19
Internet, Broadband, Modems							0.00
Total Internet, Broadband, Modems							0.00
Pager							161.66
Total Pager							161.66
Telephone							704.53
Deposit	12/30/2002	DEP	RCN	Refund	CASI, Inc. Che...	-77.68	626.85
Total Telephone						-77.68	626.85
Communication - Other							0.00
Total Communication - Other							0.00
Total Communication						-77.68	788.51
Insurance							0.00
Total Insurance							0.00
Meals							1,132.40
Total Meals							1,132.40
Postage and Delivery							0.00
Total Postage and Delivery							0.00
Rent							2,000.00
Bill	11/1/2002	Inv. 65	Dr. D.B. Karron (Ve...	Inv. 65 Nov. ...	Accounts Pay...	2,000.00	4,000.00
Bill	11/26/2002	Inv. 66	Dr. D.B. Karron (Ve...	Inv. 66 Dec. ...	Accounts Pay...	2,000.00	6,000.00
Total Rent						4,000.00	6,000.00
Repairs & Hardware							683.39
Total Repairs & Hardware							683.39
Supplies							533.62
Total Supplies							533.62
Telephone							0.00
Total Telephone							0.00

CASI Year 1 & 2 08-23-03
General Ledger
As of September 30, 2002

Type	Date	Num	Name	Memo	Split	Amount	Balance
Telephone							904.24
Credit Card Credit	7/5/2002		Sprint		AmEx Corp. C...	-105.00	799.24
Credit Card Credit	7/10/2002		Sprint		AmEx Corp. C...	-105.00	694.24
Check	7/20/2002	2931	AT&T		CASI, Inc. Che...	110.29	804.53
Credit Card Charge	8/4/2002		Sprint		AmEx Corp. C...	105.00	909.53
Credit Card Credit	9/9/2002		Sprint		AmEx Corp. C...	-205.00	704.53
Credit Card Charge	9/11/2002		American Express ...	Rebilling of pr...	AmEx Corp. C...	205.00	909.53
Credit Card Credit	9/11/2002		Sprint		AmEx Corp. C...	-205.00	704.53
Total Telephone						-199.71	704.53
Communication - Other							0.00
Total Communication - Other							0.00
Total Communication						-199.71	866.19
Insurance							0.00
Total Insurance							0.00
Meals							634.85
Credit Card Charge	7/2/2002		Nathan Hale Restau...		AmEx Corp. C...	30.25	665.10
Credit Card Charge	7/3/2002		Sam's Noodle Shop		AmEx Corp. C...	13.20	678.30
Credit Card Charge	7/12/2002		Sam's Noodle Shop		AmEx Corp. C...	29.10	707.40
Credit Card Charge	7/14/2002		Katzes Deli Restaur...		AmEx Corp. C...	21.54	728.94
Credit Card Charge	7/22/2002		Sam's Noodle Shop		AmEx Corp. C...	23.55	752.49
Credit Card Charge	7/30/2002		Sam's Noodle Shop		AmEx Corp. C...	19.45	771.94
Credit Card Charge	7/30/2002		Gotham Bar & Grill	W/ Bud Mishr...	AmEx Corp. C...	199.45	971.39
Credit Card Charge	8/5/2002		Cafe Indulge		AmEx Corp. C...	23.55	994.94
Credit Card Charge	8/21/2002		Nathan Hale Restau...		AmEx Corp. C...	23.50	1,018.44
Credit Card Charge	9/3/2002		Sam's Noodle Shop		AmEx Corp. C...	35.65	1,054.09
Credit Card Charge	9/5/2002		Sam's Noodle Shop		AmEx Corp. C...	24.35	1,078.44
Credit Card Charge	9/24/2002		Sam's Noodle Shop		AmEx Corp. C...	17.10	1,095.54
Credit Card Charge	9/26/2002		La Bella Pizza		AmEx Corp. C...	21.73	1,117.27
Credit Card Charge	9/30/2002		La Bella Pizza		AmEx Corp. C...	15.13	1,132.40
Total Meals						497.55	1,132.40
Postage and Delivery							0.00
Total Postage and Delivery							0.00
Rent							0.00
Bill	8/1/2002	Inv. 63	Dr. D.B. Karron (Ve...	Inv. 63 Oct. 0...	Accounts Pay...	2,000.00	2,000.00
Total Rent						2,000.00	2,000.00

NIST Year 1 & 2 08-23-03
General Ledger
As of September 30, 2002

Type	Date	Num	Name	Memo	Split	Amount	Balance
NJ-927							0.00
Total NJ-927							0.00
Professional Fees							3,000.00
Accounting							0.00
Total Accounting							0.00
Legal							3,000.00
Check	7/13/2002	10338	Solomon and Berns...	DARPA-related	NIST Checkin...	135.00	3,135.00
Check	8/2/2002	10379	Pennie & Edmonds,...		NIST Checkin...	334.00	3,469.00
Check	8/3/2002	10389	Pennie & Edmonds,...	Old Wegner ...	NIST Checkin...	337.15	3,806.15
Check	9/30/2002	10541	Levinson Lerner Ber...	Old patent re...	NIST Checkin...	352.60	4,158.75
Total Legal						1,158.75	4,158.75
Professional Fees - Other							0.00
Total Professional Fees - Other							0.00
Total Professional Fees						1,158.75	4,158.75
Rent							0.00
Check	7/13/2002	10323	Dr. D. B. Karron	July 02	NIST Checkin...	2,000.00	2,000.00
Total Rent						2,000.00	2,000.00
Repairs & Hardware							0.00
Total Repairs & Hardware							0.00
Shipping							0.00
Total Shipping							0.00
Supplies							0.00
Total Supplies							0.00

CASI Year 1 & 2 08-23-03
General Ledger
As of June 30, 2002

Type	Date	Num	Name	Memo	Split	Amount	Balance
Professional Fees - Other							0.00
Total Professional Fees - Other							0.00
Total Professional Fees						3,165.56	8,727.53
Rent							20,000.00
Check	5/1/2002	3175	Dr. D. B. Karron	May 02	CASI, Inc. Che...	2,000.00	22,000.00
Check	6/2/2002	3185	Dr. D. B. Karron	June 02	CASI, Inc. Che...	2,000.00	24,000.00
Total Rent						4,000.00	24,000.00
Taxes							0.00
Total Taxes							0.00
Temporary							0.00
Total Temporary							0.00
Travel & Ent							0.00
Conference							0.00
Total Conference							0.00
Entertainment							0.00
Total Entertainment							0.00
Meals							0.00
Total Meals							0.00
Transport							0.00
Total Transport							0.00
Travel & Ent - Other							0.00
Total Travel & Ent - Other							0.00
Total Travel & Ent							0.00
Utilities							2,034.90
ConEd							850.14
Check	5/1/2002	3174	ConEdison		CASI, Inc. Che...	246.05	1,096.19
Check	6/3/2002	3188	ConEdison		CASI, Inc. Che...	191.22	1,287.41
Total ConEd						437.27	1,287.41

CASI Year 1 & 2 08-23-03
General Ledger
As of March 31, 2002

Type	Date	Num	Name	Memo	Split	Amount	Balance
Legal Fees							0.00
Check	2/4/2002	3130	Pennie & Edmonds ...	DARPA-related	CASI, Inc. Che...	1,690.00	1,690.00
Check	2/22/2002	3139	Solomon and Berns...	Non-NIST, co...	CASI, Inc. Che...	800.00	2,490.00
Check	2/28/2002	3140	Pennie & Edmonds ...	DARPA-related	CASI, Inc. Che...	1,757.53	4,247.53
Check	3/29/2002	3165	Pennie & Edmonds ...	DARPA-related	CASI, Inc. Che...	314.44	4,561.97
Total Legal Fees						4,561.97	4,561.97
Professional Fees - Other							0.00
Total Professional Fees - Other							0.00
Total Professional Fees						5,561.97	5,561.97
Rent							0.00
Check	1/9/2002	3116	Dr. D. B. Karron	Aug. 01	CASI, Inc. Che...	2,000.00	2,000.00
Check	1/9/2002	3117	Dr. D. B. Karron	Sept. 01	CASI, Inc. Che...	2,000.00	4,000.00
Check	1/9/2002	3115	Dr. D. B. Karron	July 01	CASI, Inc. Che...	2,000.00	6,000.00
Check	1/10/2002	3122	Dr. D. B. Karron	Jan. 02 rent	CASI, Inc. Che...	2,000.00	8,000.00
Check	2/4/2002	3129	Dr. D. B. Karron	Oct. 01	CASI, Inc. Che...	2,000.00	10,000.00
Check	2/4/2002	3131	Dr. D. B. Karron	Nov. 01	CASI, Inc. Che...	2,000.00	12,000.00
Check	2/4/2002	3132	Dr. D. B. Karron	Feb. 02	CASI, Inc. Che...	2,000.00	14,000.00
Check	3/1/2002	3142	Dr. D. B. Karron	Dec. 00	CASI, Inc. Che...	2,000.00	16,000.00
Check	3/1/2002	3143	Dr. D. B. Karron	March 02 rent	CASI, Inc. Che...	2,000.00	18,000.00
Check	3/29/2002	3164	Dr. D. B. Karron	April 02	CASI, Inc. Che...	2,000.00	20,000.00
Total Rent						20,000.00	20,000.00
Taxes							0.00
Total Taxes							0.00
Temporary							0.00
Total Temporary							0.00
Travel & Ent							0.00
Conference							0.00
Total Conference							0.00
Entertainment							0.00
Total Entertainment							0.00
Meals							0.00
Total Meals							0.00
Transport							0.00
Total Transport							0.00

CASI Year 1 & 2 08-23-03
General Ledger
As of December 31, 2001

Type	Date	Num	Name	Memo	Split	Amount	Balance
Office (Non-NIST) - Other							0.00
Total Office (Non-NIST) - Other							0.00
Total Office (Non-NIST)						2,763.10	3,356.99
Payroll Expenses							0.00
Total Payroll Expenses							0.00
Professional Fees							0.00
Accounting							0.00
Check	11/7/2001	3029	Jill Feldman, CPA		CASI, Inc. Che...	1,000.00	1,000.00
Total Accounting						1,000.00	1,000.00
Legal Fees							0.00
Check	11/7/2001	3037	Pennie & Edmonds ...	DARPA-related	CASI, Inc. Che...	1,770.00	1,770.00
Check	11/9/2001	3042	Frederica Miller, ESQ	Non-NIST rel...	CASI, Inc. Che...	1,000.00	2,770.00
Check	12/6/2001	3092	Pennie & Edmonds ...	DARPA-related	CASI, Inc. Che...	508.08	3,278.08
Check	12/28/2001	3109	Pennie & Edmonds ...	Wegner/DAR...	CASI, Inc. Che...	198.52	3,476.60
Total Legal Fees						3,476.60	3,476.60
Professional Fees - Other							0.00
Total Professional Fees - Other							0.00
Total Professional Fees						4,476.60	4,476.60
Rent							0.00
Check	10/26/2001	2977	Dr. D. B. Karron	Jan. 00	CASI, Inc. Che...	2,000.00	2,000.00
Check	10/26/2001	2978	Dr. D. B. Karron	Feb. 00	CASI, Inc. Che...	2,000.00	4,000.00
Check	10/26/2001	2979	Dr. D. B. Karron	March 00	CASI, Inc. Che...	2,000.00	6,000.00
Check	10/26/2001	2980	Dr. D. B. Karron	April 00	CASI, Inc. Che...	2,000.00	8,000.00
Check	10/26/2001	2981	Dr. D. B. Karron	May 00	CASI, Inc. Che...	2,000.00	10,000.00
Check	10/26/2001	2982	Dr. D. B. Karron	June 00	CASI, Inc. Che...	2,000.00	12,000.00
Check	10/26/2001	2983	Dr. D. B. Karron	July 00	CASI, Inc. Che...	2,000.00	14,000.00
Check	10/26/2001	2984	Dr. D. B. Karron	Aug. 00	CASI, Inc. Che...	2,000.00	16,000.00
Check	10/26/2001	2985	Dr. D. B. Karron	Sept. 00	CASI, Inc. Che...	2,000.00	18,000.00
Check	11/8/2001	3040	Dr. D. B. Karron	Jan. 01	CASI, Inc. Che...	2,000.00	20,000.00
Check	11/23/2001	3064	Dr. D. B. Karron	Feb. 01	CASI, Inc. Che...	2,000.00	22,000.00
Check	12/6/2001	3093	Dr. D. B. Karron	March 01	CASI, Inc. Che...	2,000.00	24,000.00
Check	12/6/2001	3094	Dr. D. B. Karron	April 01	CASI, Inc. Che...	2,000.00	26,000.00
Check	12/12/2001	3100	Dr. D. B. Karron	Dec. 01	CASI, Inc. Che...	2,000.00	28,000.00
Check	12/28/2001	3108	Dr. D. B. Karron	June 01	CASI, Inc. Che...	2,000.00	30,000.00
Check	12/28/2001	3107	Dr. D. B. Karron	May 01	CASI, Inc. Che...	2,000.00	32,000.00
Total Rent						32,000.00	32,000.00

Register Report

4/1/2003 Through 6/30/2003

12/8/2003

5045

Date	Account	Num	Description	Memo	Category	Clr	Amount
			Unclassified Transactions				
4/16/20...	CASI_EXP		Computer Aided Surgery Inc		[CASI Expense Invoices]		-4,640.10
6/1/2003	CASI_EXP		Computer Aided Surgery, Inc.	not all items paid on invoice	[CASI Expense Invoices]		-4,433.63
6/1/2003	CASI_EXP			not paid/r benedict/not program ...	[CASI Expense Invoices]		334.28
6/1/2003	CASI_EXP			balance adjustment	[CASI Expense Invoices]		-30.00
			TOTAL Unclassified Transactions				-8,769.45
			CASI_COMPUTER_SOFTWARE				
4/2/2003	CASI_EXP		ED JOBIN AG-BRIENZ SWITZERLAND	software	[AMERICAN EXPRESS GOLD]/CA...		23.60
			TOTAL CASI_COMPUTER_SOFTWA...				23.60
			CASI_CONFERENCE				
5/5/2003	CASI_EXP		ITAC Conference	ITAC conference on site registra...	[Cash Account]/CASI_CONFEREN...		95.00
			TOTAL CASI_CONFERENCE				95.00
			CASI_ENTERTAINMENT				
4/4/2003	CASI_EXP		Astor Place Theatre	hamish and dbk go to blue man ...	[CHASE MC 81872]/CASI_ENTER...		132.00
			TOTAL CASI_ENTERTAINMENT				132.00
			CASI_HARDWARE				
6/18/20...	CASI_EXP		Bator Bintor	conractor expenses	[CHASE CHECKING 91665]/CASI_...		620.00
			TOTAL CASI_HARDWARE				620.00
			CASI_HEALTH				
5/20/20...	CASI_EXP		Intelligence Engineering		[CHASE MC 81872]/CASI_HEALTH		180.11
			TOTAL CASI_HEALTH				180.11
			CASI_HEALTH_CHIROPRACTOR				
6/23/20...	CASI_EXP		Dr. Joel R. Mittleman	neck pillow	[CHASE CHECKING 91665]/CASI_...		85.00
			TOTAL CASI_HEALTH_CHIROPRAC...				85.00

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
			CASI_HEALTH_DENTIST				
4/14/20...	CASI_EXP		Robert A Krackow DDS	cleaning/oral prophy	[CHASE CHECKING 91665]/CASI_...		130.00
5/8/2003	CASI_EXP		S and M Parking	parking at dentist	[CHASE MC 81872]/CASI_HEALTH...		8.00
			TOTAL CASI_HEALTH_DENTIST				138.00
			CASI_HEALTH_GYM-insurance reimb...				
4/1/2003	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH...		81.50
4/24/20...	CASI_EXP		Sids Bike Shop New Yor	overhaul blue bicycle	[CHASE MC 81872]/CASI_HEALTH...		81.19
5/1/2003	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH...		81.50
6/1/2003	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH...		81.50
			TOTAL CASI_HEALTH_GYM-insuran...				325.69
			CASI_HEALTH_PSYCHOTHERAPY				
5/9/2003	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_...		150.00
5/15/20...	CASI_EXP		Dr. Christine Wheeler	regular session	[CHASE CHECKING 91665]/CASI_...		150.00
			TOTAL CASI_HEALTH_PSYCHOTHE...				300.00
			CASI_HEALTH_SURGERY				
5/9/2003	CASI_EXP		Clinique de chirugerie Esthetique Sain...	Surgery Deposit	[CHASE CHECKING 91665]/CASI_...		2,000.00
6/8/2003	CASI_EXP		Clinique de chirugerie Esthetique Sain...	Surgery Deposit	[CHASE CHECKING 91665]/CASI_...		2,000.00
			TOTAL CASI_HEALTH_SURGERY				4,000.00
			CASI_MEAL				
4/8/2003	CASI_EXP		Labella New Yor	with Hamish and Praveen and R...	[CHASE MC 81872]/CASI_MEAL		20.89
4/15/20...	CASI_EXP		Penne And Chocolate	charles peskin, steve mcqueen, ...	[Cash Account]/CASI_MEAL		57.30
4/17/20...	CASI_EXP		Starbucks Coffee	conference with rothman and co...	[CHASE MC 81872]/CASI_MEAL		3.43
4/19/20...	CASI_EXP		Rockys Pizzera	staff lunch	[Cash Account]/CASI_MEAL		10.00
4/28/20...	CASI_EXP		Au Bon Pain	p/u parts mr. Lee/GCS	[Cash Account]/CASI_MEAL		2.99
4/28/20...	CASI_EXP		Burger King	p/u parts	[Cash Account]/CASI_MEAL		5.48
5/10/20...	CASI_EXP		Simply Seafood Restaurant	dbk, rothman, cox	[Cash Account]/CASI_MEAL		17.45
5/10/20...	CASI_EXP		K Cafe	meeting	[Cash Account]/CASI_MEAL		1.29
5/10/20...	CASI_EXP		K Cafe	meeting	[Cash Account]/CASI_MEAL		1.29
5/19/20...	CASI_EXP		Veneros	no recpt/Rothman, Bucholz, DB...	[Cash Account]/CASI_MEAL		25.00
5/20/20...	CASI_EXP		Starbucks	jim, matt coffee	[CHASE MC 81872]/CASI_MEAL		4.76
5/22/20...	CASI_EXP		Au Bon Pain	p/u parts mr. Lee/GCS	[Cash Account]/CASI_MEAL		1.89
6/6/2003	CASI_EXP		Katzes Delicatessen	meeting with board	[Cash Account]/CASI_MEAL		11.41
6/14/20...	CASI_EXP		Starbucks 00008318 New Yor	meeting with Jon Mason/Bator B...	[CHASE MC 81872]/CASI_MEAL		5.76

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
6/19/20...	CASI_EXP		May Rice Shoppe	working late	[Cash Account]/CASI_MEAL		7.57
			TOTAL CASI_MEAL				176.51
			CASI_PARKING				
4/8/2003	CASI_EXP		NYC Department Of Finance		[CHASE CHECKING 91665]/CASI_...		55.00
4/14/20...	CASI_EXP		NYC Department Of Finance		[CHASE CHECKING 91665]/CASI_...		55.00
4/16/20...	CASI_EXP		Gmc Garage - East 31TH New Yor	Gmc Garage - East 31TH New...	[CHASE MC 81872]/CASI_PARKING		84.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day	[Cash Account]/CASI_PARKING		2.00
4/21/20...	CASI_EXP		Parking Meter	2x cars all day 9am through 7 pm	[Cash Account]/CASI_PARKING		2.00
4/22/20...	CASI_EXP		Parking Meter	errands	[Cash Account]/CASI_PARKING		1.00
4/22/20...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/20...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/20...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/20...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/22/20...	CASI_EXP		Parking Meter	homefront hardware pickup	[Cash Account]/CASI_PARKING		1.00
4/24/20...	CASI_EXP		NYC Department Of Finance	Plate BME 6415 Summons 379...	[CHASE CHECKING 91665]/CASI_...		55.00
4/24/20...	CASI_EXP		NYC Department Of Finance	Plate MK320U Summons 37972...	[CHASE CHECKING 91665]/CASI_...		55.00
4/30/20...	CASI_EXP		Parking Meter	bank	[Cash Account]/CASI_PARKING		1.00
4/30/20...	CASI_EXP		Parking Meter	bank	[Cash Account]/CASI_PARKING		1.00
5/1/2003	CASI_EXP		115 East 87TH Street New Yor	115 East 87TH Street New Y...	[CHASE MC 81872]/CASI_PARKING		17.00
5/4/2003	CASI_EXP		148 E 33rd Street Garage		[CHASE MC 81872]/CASI_PARKING		27.00
5/8/2003	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
5/17/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
5/17/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
5/17/20...	CASI_EXP		Muni Meter	praveen's car	[Cash Account]/CASI_PARKING		2.00
5/21/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
5/21/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
5/21/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
5/21/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_PARKING		2.00
6/27/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
6/27/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
6/27/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
6/27/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				402.00

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
			CASI_PROFESSIONAL_FEE-dues/su...				
4/25/20...	CASI_EXP		E Mayan Studio Inc New Yor		[CHASE MC 81872]/CASI_PROFE...		97.83
			TOTAL CASI_PROFESSIONAL_FEE-...				97.83
			CASI_RESTAURANT				
4/12/20...	CASI_EXP		Tomat Restaurant	tip dc trip	[Cash Account]/CASI_RESTAURANT		5.00
			TOTAL CASI_RESTAURANT				5.00
			CASI_TIP_RESTAURANT				
4/15/20...	CASI_EXP		Penne And Chocolate	charles peskin, steve mcqueen, ...	[Cash Account]/CASI_TIP_RESTA...		12.70
5/10/20...	CASI_EXP		Simply Seafood Restaurant	dbk, rothman, cox	[Cash Account]/CASI_TIP_RESTA...		5.00
			TOTAL CASI_TIP_RESTAURANT				17.70
			CASI_TRAVEL				
4/2/2003	CASI_EXP		Dunkin Doughnuts	coffee moving car	[Cash Account]/CASI_TRAVEL		3.12
4/20/20...	CASI_EXP		Dunkin Doughnuts	car coffee	[Cash Account]/CASI_TRAVEL		4.47
4/27/20...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		9.32
5/1/2003	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		3.12
5/7/2003	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		2.47
5/15/20...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		1.79
5/19/20...	CASI_EXP		Dunkin Doughnuts	nj trip	[Cash Account]/CASI_TRAVEL		2.47
6/4/2003	CASI_EXP		Nyce ATM Withdrawal	530 Jfk Memorial H Newark ...	[CHASE CHECKING 91665]/CASI_...		1.00
6/4/2003	CASI_EXP		Cafe Indulge	coffee and cookie to go to DC	[Cash Account]/CASI_TRAVEL		2.00
6/11/20...	CASI_EXP		Cirrus ATM Withdrawal	Davies Medical Center San Fr...	[CHASE CHECKING 91665]/CASI_...		1.50
			TOTAL CASI_TRAVEL				31.26
			CASI_TRAVEL_FUEL				
6/21/20...	CASI_EXP		Y & N Enterprises Inc Brookly	Y & N Enterprises Inc Brookly...	[CHASE MC 81872]/CASI_TRAVEL...		24.00
			TOTAL CASI_TRAVEL_FUEL				24.00
			CASI_TRAVEL_MEAL				
4/2/2003	CASI_EXP		Szechwan Express	DIMACS conference	[Cash Account]/CASI_TRAVEL_ME...		11.14
4/4/2003	CASI_EXP		White Castle Restaurant	matt, hamish, dbk, praveen after...	[Cash Account]/CASI_TRAVEL_ME...		15.00
4/10/20...	CASI_EXP		Travel Food		[Cash Account]/CASI_TRAVEL_ME...		8.96

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
4/11/20...	CASI_EXP		Fox And Hound Restaurant	with dr. Koufman	[CHASE MC 81872]/CASI_TRAVEL...		49.30
4/11/20...	CASI_EXP		HMS Host Delaware House Travel Pla...	to DC	[CHASE MC 81872]/CASI_TRAVEL...		7.70
4/12/20...	CASI_EXP		La Tomate	with dr. Koufman	[CHASE MC 81872]/CASI_TRAVEL...		79.28
4/12/20...	CASI_EXP		Annies Prmnt Steak Hse Washing	Annies Prmnt Steak Hse Wash...	[CHASE MC 81872]/CASI_TRAVEL...		36.14
4/13/20...	CASI_EXP		Mark And Julies Homemade Ice Cream	DC trip	[Cash Account]/CASI_TRAVEL_ME...		4.30
4/13/20...	CASI_EXP		Mark And Julies Homemade Ice Cream	with mom	[Cash Account]/CASI_TRAVEL_ME...		2.40
4/13/20...	CASI_EXP		Wokngrill	return from DC	[CHASE MC 81872]/CASI_TRAVEL...		53.53
4/13/20...	CASI_EXP		Deli Rush	drive down to DC	[Cash Account]/CASI_TRAVEL_ME...		1.78
4/19/20...	CASI_EXP		Dunkin Doughnuts	newerk u pen phila	[Cash Account]/CASI_TRAVEL_ME...		1.79
5/7/2003	CASI_EXP		Wokngrill	return from DC	[CHASE MC 81872]/CASI_TRAVEL...		15.37
5/17/20...	CASI_EXP		Hyatt Hotels Wash F & Washing	Hyatt Hotels Wash F & Washi...	[CHASE MC 81872]/CASI_TRAVEL...		13.20
5/17/20...	CASI_EXP		Hyatt Hotels Wash F & Washing	DC meeting with IBM	[CHASE MC 81872]/CASI_TRAVEL...		72.70
5/18/20...	CASI_EXP		Friendly Ice Cream		[Cash Account]/CASI_TRAVEL_ME...		2.30
6/3/2003	CASI_EXP		Waffle House	return to DC bad weather meal	[Cash Account]/CASI_TRAVEL_ME...		10.00
6/3/2003	CASI_EXP		NIH Cafeteria	sbir conference meal	[Cash Account]/CASI_TRAVEL_ME...		6.04
6/3/2003	CASI_EXP		NIH Cafeteria	nih meal	[Cash Account]/CASI_TRAVEL_ME...		10.00
6/3/2003	CASI_EXP		NIH Cafeteria	drink between sessions	[Cash Account]/CASI_TRAVEL_ME...		1.40
6/10/20...	CASI_EXP		Petes Coffee	davies med ctr	[Cash Account]/CASI_TRAVEL_ME...		4.00
6/10/20...	CASI_EXP		Californa Pacific Medical Center Davie...	lunch	[Cash Account]/CASI_TRAVEL_ME...		10.00
6/13/20...	CASI_EXP		Green Garden Restaurant	dinner on jet blue	[Cash Account]/CASI_TRAVEL_ME...		5.95
6/14/20...	CASI_EXP		Dunkin Doughnuts	return from airport with Jim Cox	[Cash Account]/CASI_TRAVEL_ME...		4.79
6/18/20...	CASI_EXP		Dunkin Doughnuts		[Cash Account]/CASI_TRAVEL_ME...		1.88
6/21/20...	CASI_EXP		Dunkin Doughnuts		[Cash Account]/CASI_TRAVEL_ME...		2.32
6/23/20...	CASI_EXP		Wendys Restaurant	pick up Jim Cox for meeting	[Cash Account]/CASI_TRAVEL_ME...		2.39
			TOTAL CASI_TRAVEL_MEAL				433.66
			CASI_TRAVEL_MISC				
4/12/20...	CASI_EXP		CVS Pharmacy	shampoo, travel hygene stuff	[CHASE MC 81872]/CASI_TRAVEL...		25.84
4/16/20...	CASI_EXP		CVS Pharmacy	meds	[CHASE MC 81872]/CASI_TRAVEL...		18.89
			TOTAL CASI_TRAVEL_MISC				44.73
			CASI_TRAVEL_PARKING				
4/3/2003	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/3/2003	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/3/2003	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/3/2003	CASI_EXP		Muni Meter	bantor bintor	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/14/20...	CASI_EXP		James Koufman MD	hotel parking gargae for car	[CHASE CHECKING 91665]/CASI_...		33.60
4/17/20...	CASI_EXP		LaGuardia Airport Parking		[CHASE MC 81872]/CASI_TRAVEL...		3.00
4/17/20...	CASI_EXP		Muni Meter	cox meeting parking	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/17/20...	CASI_EXP		Muni Meter	cox meeting parking	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/17/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/17/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
4/17/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/18/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/18/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/18/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/19/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/19/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/19/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/19/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/19/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/21/20...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/21/20...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/23/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
4/24/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/24/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/25/20...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/25/20...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/25/20...	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/29/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/30/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/30/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/30/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
4/30/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/2/2003	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/2/2003	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
5/5/2003	CASI_EXP		East 24th Garage	ITAC meeting	[Cash Account]/CASI_TRAVEL_PA...		20.00
5/8/2003	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
5/8/2003	CASI_EXP		Muni Meter		[Cash Account]/CASI_TRAVEL_PA...		2.00
5/19/20...	CASI_EXP		Hotel Tip	IBM meeting DC	[Cash Account]/CASI_TRAVEL_PA...		10.00
6/3/2003	CASI_EXP		Muni Meter	jim's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/3/2003	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/3/2003	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/7/2003	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/7/2003	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/11/20...	CASI_EXP		California Pacific Medical Center Davie...	meeting with Dr. Ousterhout	[Cash Account]/CASI_TRAVEL_PA...		20.00
6/11/20...	CASI_EXP		California Pacific Medical Center Davie...	meeting with Dr. Ousterhout	[Cash Account]/CASI_TRAVEL_PA...		13.00
6/15/20...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/15/20...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/15/20...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/15/20...	CASI_EXP		Muni Meter	wf car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/23/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
6/23/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/23/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/25/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/25/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/25/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/25/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/25/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
6/25/20...	CASI_EXP		Muni Meter	blue car	[Cash Account]/CASI_TRAVEL_PA...		2.00
			TOTAL CASI_TRAVEL_PARKING				215.60
			CASI_TRAVEL_TAXI				
4/4/2003	CASI_EXP		Taxi	from NJIT->DIMACS	[Cash Account]/CASI_TRAVEL_TAXI		10.00
4/4/2003	CASI_EXP		Taxi	nyc->Penn Station DIMACS	[Cash Account]/CASI_TRAVEL_TAXI		5.00
4/4/2003	CASI_EXP		Taxi	home->dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
4/4/2003	CASI_EXP		Taxi	dentist->penn station (dimacs)	[Cash Account]/CASI_TRAVEL_TAXI		5.30
4/16/20...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
4/23/20...	CASI_EXP		Taxi	to chanin building/joan hayes m...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
5/3/2003	CASI_EXP		Court Express Car And Limo Service	red hook meeting 1/2	[Cash Account]/CASI_TRAVEL_TAXI		25.00
5/18/20...	CASI_EXP		Taxi	IBM meeting DC	[Cash Account]/CASI_TRAVEL_TAXI		15.00
5/19/20...	CASI_EXP		Taxi	to Second Ave Deli/2x cabs	[Cash Account]/CASI_TRAVEL_TAXI		15.00
6/10/20...	CASI_EXP		Taxi	to Davies Medical Center	[Cash Account]/CASI_TRAVEL_TAXI		8.00
			TOTAL CASI_TRAVEL_TAXI				97.70
			CASI_TRAVEL_TIP				
4/4/2003	CASI_EXP		Taxi	from NJIT->DIMACS	[Cash Account]/CASI_TRAVEL_TIP		5.00
4/4/2003	CASI_EXP		Taxi	nyc->Penn Station DIMACS	[Cash Account]/CASI_TRAVEL_TIP		3.00
4/4/2003	CASI_EXP		Taxi	home->dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
4/4/2003	CASI_EXP		Taxi	dentist->penn station (dimacs)	[Cash Account]/CASI_TRAVEL_TIP		1.70
4/16/20...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		2.00
4/23/20...	CASI_EXP		Taxi	to chanin building/joan hayes m...	[Cash Account]/CASI_TRAVEL_TIP		2.00
5/18/20...	CASI_EXP		Taxi	IBM meeting DC	[Cash Account]/CASI_TRAVEL_TIP		5.00
5/19/20...	CASI_EXP		Taxi	to Second Ave Deli/2x cabs	[Cash Account]/CASI_TRAVEL_TIP		5.00
6/10/20...	CASI_EXP		Taxi	to Davies Medical Center	[Cash Account]/CASI_TRAVEL_TIP		2.00
			TOTAL CASI_TRAVEL_TIP				27.30
			CASI_TRAVEL_TOLLS				
4/2/2003	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/3/2003	CASI_EXP		Holland Tunnel	dimacs	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/3/2003	CASI_EXP		New Jersey Turnpike	dimacs	[Cash Account]/CASI_TRAVEL_TO...		2.05
4/3/2003	CASI_EXP		George Washington Bridge	dimacs	[Cash Account]/CASI_TRAVEL_TO...		6.00

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
4/4/2003	CASI_EXP		George Washington Bridge	dimacs	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/4/2003	CASI_EXP		Holland Tunnel	dimacs	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/6/2003	CASI_EXP		New Jersey Turnpike	rutgers revisited	[Cash Account]/CASI_TRAVEL_TO...		1.15
4/6/2003	CASI_EXP		Holland Tunnel	hamish to airport	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/11/20...	CASI_EXP		Maryland Transportation Authority JFK...	return DC	[Cash Account]/CASI_TRAVEL_TO...		4.00
4/11/20...	CASI_EXP		New Jersey Turnpike	to DC	[Cash Account]/CASI_TRAVEL_TO...		6.20
4/11/20...	CASI_EXP		New Jersey Turnpike	to DC	[Cash Account]/CASI_TRAVEL_TO...		6.20
4/11/20...	CASI_EXP		Delaware Turnpike	return DC/Koufman trip	[Cash Account]/CASI_TRAVEL_TO...		2.00
4/11/20...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TO...		3.00
4/13/20...	CASI_EXP		Delaware Turnpike	return DC/Koufman trip	[Cash Account]/CASI_TRAVEL_TO...		2.00
4/13/20...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TO...		3.40
4/13/20...	CASI_EXP		Fort McHenry Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TO...		1.00
4/13/20...	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/16/20...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TO...		1.15
4/16/20...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TO...		0.65
4/16/20...	CASI_EXP		Henry Hudson Parkway		[Cash Account]/CASI_TRAVEL_TO...		1.75
4/16/20...	CASI_EXP		George Washington Bridge		[Cash Account]/CASI_TRAVEL_TO...		6.00
4/17/20...	CASI_EXP	———	Holland Tunnel		[Cash Account]/CASI_TRAVEL_TO...		6.00
4/18/20...	CASI_EXP		Holland Tunnel	hubbard meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/18/20...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/19/20...	CASI_EXP		George Washington Bridge		[Cash Account]/CASI_TRAVEL_TO...		6.00
4/20/20...	CASI_EXP		Queens Midtown Tunnel	from lb	[Cash Account]/CASI_TRAVEL_TO...		3.50
4/20/20...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.75
4/20/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.25
4/20/20...	CASI_EXP		Gothals Bridge	to kennedy airport	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/20/20...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TO...		1.15
4/21/20...	CASI_EXP		Holland Tunnel	hubbard meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/27/20...	CASI_EXP		Queens Midtown Tunnel	from lb	[Cash Account]/CASI_TRAVEL_TO...		3.50
4/27/20...	CASI_EXP		Holland Tunnel	hubbard meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
4/27/20...	CASI_EXP		Atlantii		[Cash Account]/CASI_TRAVEL_TO...		2.50
5/1/2003	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/1/2003	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/4/2003	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/4/2003	CASI_EXP		Tappen Zee Bridge		[Cash Account]/CASI_TRAVEL_TO...		3.00
5/4/2003	CASI_EXP		Garden State Parkway		[Cash Account]/CASI_TRAVEL_TO...		0.35
5/4/2003	CASI_EXP		Garden State Parkway		[Cash Account]/CASI_TRAVEL_TO...		0.35
5/4/2003	CASI_EXP		Henry Hudson Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.75
5/4/2003	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TO...		1.15
5/4/2003	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TO...		0.65
5/7/2003	CASI_EXP		George Washington Bridge		[Cash Account]/CASI_TRAVEL_TO...		6.00
5/7/2003	CASI_EXP		Triborough Bridge Manhattan Plaza		[Cash Account]/CASI_TRAVEL_TO...		3.50
5/11/20...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/14/20...	CASI_EXP		Queens Midtown Tunnel	return with jim cox/U del	[Cash Account]/CASI_TRAVEL_TO...		3.50
5/14/20...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TO...		3.00
5/14/20...	CASI_EXP		Queens Midtown Tunnel	return with jim cox/U del	[Cash Account]/CASI_TRAVEL_TO...		3.50
5/14/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		4.25

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
5/14/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		4.95
5/14/20...	CASI_EXP		Goethals Bridge		[Cash Account]/CASI_TRAVEL_TO...		6.00
5/15/20...	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TO...		2.00
5/15/20...	CASI_EXP		Fort McHenry Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TO...		1.00
5/15/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		4.95
5/15/20...	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TO...		3.00
5/18/20...	CASI_EXP		John F Kennedy Memorial Highway	return DC	[Cash Account]/CASI_TRAVEL_TO...		4.00
5/18/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		5.50
5/18/20...	CASI_EXP		Fort McHenry Tunnel	from DC	[Cash Account]/CASI_TRAVEL_TO...		1.00
5/18/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		5.50
5/18/20...	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TO...		2.00
5/19/20...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/21/20...	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		1.15
5/23/20...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/23/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.25
5/23/20...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.75
5/24/20...	CASI_EXP		Holland Tunnel	meeting	[Cash Account]/CASI_TRAVEL_TO...		6.00
5/25/20...	CASI_EXP		Henry Hudson Bridge	accountant trip	[Cash Account]/CASI_TRAVEL_TO...		1.75
5/28/20...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.75
5/28/20...	CASI_EXP		Verranzano Narrows Bridge		[Cash Account]/CASI_TRAVEL_TO...		8.00
6/1/2003	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/2/2003	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		4.95
6/2/2003	CASI_EXP		Delaware Memroial Bridge		[Cash Account]/CASI_TRAVEL_TO...		3.00
6/2/2003	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TO...		1.00
6/3/2003	CASI_EXP		Fort McHenry Tunnel	DC	[Cash Account]/CASI_TRAVEL_TO...		1.00
6/3/2003	CASI_EXP		Delaware Turnpike	dc	[Cash Account]/CASI_TRAVEL_TO...		2.00
6/3/2003	CASI_EXP		New Jersey Turnpike	u del/DC	[Cash Account]/CASI_TRAVEL_TO...		4.95
6/3/2003	CASI_EXP		John F Kennedy Memorial Highway	DC	[Cash Account]/CASI_TRAVEL_TO...		4.00
6/3/2003	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/3/2003	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/4/2003	CASI_EXP		Holland Tunnel	return from DC	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/6/2003	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TO...		4.00
6/7/2003	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/7/2003	CASI_EXP		Holland Tunnel	NJ	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/7/2003	CASI_EXP		New Jersey Turnpike	njit	[Cash Account]/CASI_TRAVEL_TO...		0.45
6/9/2003	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TO...		4.00
6/9/2003	CASI_EXP		New Jersey Turnpike	njit	[Cash Account]/CASI_TRAVEL_TO...		1.15
6/21/20...	CASI_EXP		Goethals Bridge		[Cash Account]/CASI_TRAVEL_TO...		6.00
6/21/20...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TO...		4.00
6/21/20...	CASI_EXP		Lincoln Tunnel	2x return nyc	[Cash Account]/CASI_TRAVEL_TO...		6.00
6/21/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.25
6/21/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.25
6/21/20...	CASI_EXP		Marine Park Bridge		[Cash Account]/CASI_TRAVEL_TO...		1.75
6/21/20...	CASI_EXP		New Jersey Turnpike	njit	[Cash Account]/CASI_TRAVEL_TO...		1.15
6/23/20...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TO...		4.00
6/23/20...	CASI_EXP		Queens Midtown Tunnel	with cox	[Cash Account]/CASI_TRAVEL_TO...		4.00

Register Report

4/1/2003 Through 6/30/2003

Date	Account	Num	Description	Memo	Category	Clr	Amount
6/27/20...	CASI_EXP		New York State Thruway Yonkers		[Cash Account]/CASI_TRAVEL_TO...		0.50
			TOTAL CASI_TRAVEL_TOLLS				363.15
			OVERALL TOTAL				-933.61

EXP 7835.84

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

12/5/2003

5055

Date	Account	Num	Description	Memo	Category	Cl	Amount
			Unclassified Transactions				
1/28/2...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]	10770	-2,325.41
2/11/2...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]	10792	-758.59
3/9/20...	CASI_EXP		Computer Aided Surgery, Inc.		[CASI Expense Invoices]	10845	-3,027.24
			TOTAL Unclassified Transactions				-6,111.24
			CASI_BANK_CHARGE				
1/1/20...	CASI_EXP		MEM RWDS ANNUAL PROGRAM FEE	MEM RWDS ANNUAL PROGRA...	[AMERICAN EXPRESS GOLD]/CASI...		40.00
1/1/20...	CASI_EXP		MEM RWDS SMALL BUSINESS LINKA...	MEM RWDS SMALL BUSINESS ...	[AMERICAN EXPRESS GOLD]/CASI...		10.00
2/4/20...	CASI_EXP		ANNUAL MEMBERSHIP FEE DR D B K...	ANNUAL MEMBERSHIP FEE DR ...	[AMERICAN EXPRESS GOLD]/CASI...		75.00
			TOTAL CASI_BANK_CHARGE				125.00
			CASI_COMPUTER_HARDWARE_PRO...				
3/12/2...	CASI_EXP		Kips Bay Hardware	misc hardware end of era sale	[Cash Account]/CASI_COMPUTER_H...		100.00
3/25/2...	CASI_EXP		Datavision New Yor	amiees network	[CHASE MC 81872]/CASI_COMPUT...		275.00
			TOTAL CASI_COMPUTER_HARDWAR...				375.00
			CASI_HEALTH				
3/5/20...	CASI_EXP		Norma Garbo	voice therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
			TOTAL CASI_HEALTH				90.00
			CASI_HEALTH_CHIROPRACTOR				
2/28/2...	CASI_EXP		Dr. Joel R. Mittleman	back adjustment	[CHASE CHECKING 91665]/CASI_H...		35.00
			TOTAL CASI_HEALTH_CHIROPRACT...				35.00
			CASI_HEALTH_DENTIST				
3/5/20...	CASI_EXP		Robert A Krackow DDS	cleaning/oral prophy	[CHASE CHECKING 91665]/CASI_H...		130.00
			TOTAL CASI_HEALTH_DENTIST				130.00
			CASI_HEALTH_DERMATOLOGY				
2/20/2...	CASI_EXP		NY Medical Aesthetics	laser	[CHASE MC 81872]/CASI_HEALTH_...		2,403.44
3/28/2...	CASI_EXP		Patricia Dalia New Yor	laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		2,029.56

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_HEALTH_DERMATOLOGY				4,433.00
			CASI_HEALTH_DOCTOR				
3/27/2...	CASI_EXP		Jeffrey I Mechanick Md New Yor	Jeffrey I Mechanick Md New Yor...	[CHASE MC 81872]/CASI_HEALTH_...		190.00
			TOTAL CASI_HEALTH_DOCTOR				190.00
			CASI_HEALTH_ELECTROLYSIS				
1/8/20...	CASI_EXP		NY Medical Aesthetics	NY Medical Aesthetics New Yor...	[CHASE MC 81872]/CASI_HEALTH_...		1,147.50
			TOTAL CASI_HEALTH_ELECTROLYSIS				1,147.50
			CASI_HEALTH_GYM-insurance reimbur...				
1/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
2/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
3/5/20...	CASI_EXP		New York Sports Club	t-shirt	[CHASE MC 81872]/CASI_HEALTH_...		12.00
3/5/20...	CASI_EXP		Sids Bike Shop	bicycle hanger	[CHASE MC 81872]/CASI_HEALTH_...		61.68
3/15/2...	CASI_EXP		Sids Bike Shop New Yor	chains, hanginers	[CHASE MC 81872]/CASI_HEALTH_...		256.46
3/24/2...	CASI_EXP		Sids Bike Shop New Yor	Sids Bike Shop New York ...	[CHASE MC 81872]/CASI_HEALTH_...		54.11
			TOTAL CASI_HEALTH_GYM-insurance...				547.25
			CASI_HEALTH_GYM_INITIATION_FEE				
3/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
			TOTAL CASI_HEALTH_GYM_INITIATI...				81.50
			CASI_HEALTH_PSYCHOTHERAPY				
2/4/20...	CASI_EXP		Dr. Aviva Nubel		[CHASE CHECKING 91665]/CASI_H...		165.00
2/4/20...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/10/2...	CASI_EXP		Dr. C Wheeler	regular session check mailed	[CHASE CHECKING 91665]/CASI_H...		150.00
2/27/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
			TOTAL CASI_HEALTH_PSYCHOTHER...				615.00
			CASI_HEALTH_SPEECH_THERAPY				
1/9/20...	CASI_EXP		Norma Garbo		[CHASE CHECKING 91665]/CASI_H...		180.00
1/24/2...	CASI_EXP		Norma Garbo	voice	[CHASE CHECKING 91665]/CASI_H...		90.00

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_HEALTH_SPEECH_THE...				270.00
			CASI_MEAL				
1/15/2...	CASI_EXP		B And H Dairy Restaurant	no recpt/cash only restaurant	[Cash Account]/CASI_MEAL		25.00
2/6/20...	CASI_EXP		EMPIRE KOREA REST NEW YORK	Jack Snoyink, Jim Cox, DBK for J...	[AMERICAN EXPRESS GOLD]/CASI...		37.31
2/7/20...	CASI_EXP		TIME CAFE NEW YORK	Jack Snoyink, Chee Yap, DBK, M...	[AMERICAN EXPRESS GOLD]/CASI...		58.61
2/10/2...	CASI_EXP		Rockys Pizza	MBR and DBK	[Cash Account]/CASI_MEAL		6.30
2/21/2...	CASI_EXP		Recession Cafe New Yor	meeting with Abe Karron	[CHASE MC 81872]/CASI_MEAL		26.80
3/15/2...	CASI_EXP		Moonstruck East Rest New Yor	meeting with Julia and Windy	[CHASE MC 81872]/CASI_MEAL		29.50
3/17/2...	CASI_EXP		Masa'S New Yor	grand central station	[CHASE MC 81872]/CASI_MEAL		11.10
3/17/2...	CASI_EXP		Starbucks 00008318 New Yor	Starbucks 00008318 New Yor...	[CHASE MC 81872]/CASI_MEAL		3.53
3/17/2...	CASI_EXP		Daikahshi Sushi	accountant meeting	[Cash Account]/CASI_MEAL		2.15
3/18/2...	CASI_EXP		La Bella Pizza of N.Y. New Yor	with Rothman, discuss DMT	[CHASE MC 81872]/CASI_MEAL		10.01
3/24/2...	CASI_EXP		Cucina And Company	benedict trip	[Cash Account]/CASI_MEAL		3.10
3/25/2...	CASI_EXP		Starbucks 00008318 New Yor	with Benedict	[CHASE MC 81872]/CASI_MEAL		3.57
3/26/2...	CASI_EXP		Au Bon Pain	p/u parts mr. Lee/GCS	[Cash Account]/CASI_MEAL		2.89
3/30/2...	CASI_EXP		Greenwich Coffee At British Airways Ter...	waiting for Hamish	[Cash Account]/CASI_MEAL		3.25
			TOTAL CASI_MEAL				223.12
			CASI_PARKING				
2/2/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
2/3/20...	CASI_EXP		Parking Meter	car in city	[Cash Account]/CASI_PARKING		8.00
2/4/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
2/4/20...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
2/6/20...	CASI_EXP		Parking Meter	moms car in city	[Cash Account]/CASI_PARKING		1.00
2/27/2...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
2/27/2...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/3/20...	CASI_EXP		Muni Meter	Mason Parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
3/14/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				57.00
			CASI_PERIODICAL				
1/20/2...	CASI_EXP		Time Archive Customer Service	time archive access	[CHASE MC 81872]/CASI_PERIODIC...		54.07
			TOTAL CASI_PERIODICAL				54.07
			CASI_TRAVEL				
2/3/20...	CASI_EXP		Innovation Luggage #2 New Yor	Innovation Luggage #2 New Yor...	[CHASE MC 81872]/CASI_TRAVEL		88.74
2/3/20...	CASI_EXP		Innovation Luggage	portability equipment	[Cash Account]/CASI_TRAVEL		4.50
2/6/20...	CASI_EXP		Dunkin Doughnuts	coffee and scone to Dr. Nubel	[Cash Account]/CASI_TRAVEL		2.94
2/6/20...	CASI_EXP		Dunkin Doughnuts	coffee and scone to Dr. Nubel	[Cash Account]/CASI_TRAVEL		1.79
2/9/20...	CASI_EXP		Lirr Tvm 877-547	drop off car lb	[CHASE MC 81872]/CASI_TRAVEL		4.75
3/6/20...	CASI_EXP		Dunkin Doughnuts	coffee moving car	[Cash Account]/CASI_TRAVEL		2.48
3/10/2...	CASI_EXP		Dunkin Doughnuts	coffee moving car	[Cash Account]/CASI_TRAVEL		2.48
3/20/2...	CASI_EXP		Rite Aid Store 4971 Manhatt	misc	[Cash Account]/CASI_TRAVEL		7.58
3/20/2...	CASI_EXP		Dunkin Doughnuts	newerk u pen phila	[Cash Account]/CASI_TRAVEL		3.10
3/22/2...	CASI_EXP		Dunkin Doughnuts	newerk u pen phila	[Cash Account]/CASI_TRAVEL		2.21
			TOTAL CASI_TRAVEL				120.57
			CASI_TRAVEL_HOTEL				
3/23/2...	CASI_EXP		Hilton Philadelphia Ai Philade	ifge	[CHASE MC 81872]/CASI_TRAVEL_...		425.29
			TOTAL CASI_TRAVEL_HOTEL				425.29
			CASI_TRAVEL_MEAL				
1/22/2...	CASI_EXP		Carl'S Jr #230 Costa M	newport beach MMVR trip	[CHASE MC 81872]/CASI_TRAVEL_...		4.08
1/23/2...	CASI_EXP		Mariott Restaurant	MMVR	[Cash Account]/CASI_TRAVEL_MEAL		15.95
1/25/2...	CASI_EXP		Mariott Restaurant		[Cash Account]/CASI_TRAVEL_MEAL		23.68
1/25/2...	CASI_EXP		Mariott Restaurant	MMVR	[Cash Account]/CASI_TRAVEL_MEAL		1.50
1/26/2...	CASI_EXP		Mc Donalds Restaurant	MMVR change planes	[Cash Account]/CASI_TRAVEL_MEAL		6.42
1/26/2...	CASI_EXP		Mariott Restaurant	MMVR	[Cash Account]/CASI_TRAVEL_MEAL		1.89
3/11/2...	CASI_EXP		Ruven'S Plainvi	visit to Howell/Silicon City	[CHASE MC 81872]/CASI_TRAVEL_...		9.98
3/20/2...	CASI_EXP		Hmshost-Nj-Turnpk #000 Cranbur	to ifge conference	[CHASE MC 81872]/CASI_TRAVEL_...		4.85
3/20/2...	CASI_EXP		Hmshost-Nj-Turnpk #001 Cranbur	to ifge conference	[CHASE MC 81872]/CASI_TRAVEL_...		7.52
3/22/2...	CASI_EXP		Hmshost-Nj-Turnpk #002 Cranbur	Hmshost-Nj-Turnpk #002 Cranbu...	[CHASE MC 81872]/CASI_TRAVEL_...		5.69
3/23/2...	CASI_EXP		Hms Host Nj Turnpk #3 Yardvil	ifge	[CHASE MC 81872]/CASI_TRAVEL_...		2.31

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/28/2...	CASI_EXP		Hmshost-Nj-Turnpk #002 Woodbri	Hmshost-Nj-Turnpk #002 Woodb...	[CHASE MC 81872]/CASI_TRAVEL_...		3.92
3/30/2...	CASI_EXP		Wendys Restaurant	to kennedy ap	[Cash Account]/CASI_TRAVEL_MEAL		6.31
			TOTAL CASI_TRAVEL_MEAL				94.10
			CASI_TRAVEL_PARKING				
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/27/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
2/28/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/15/2...	CASI_EXP		Muni Meter	dbk parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/17/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/19/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/19/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/19/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meetign parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	board meeting	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/24/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/27/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	airport p/u parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00
3/28/2...	CASI_EXP		Muni Meter	meeting parking	[Cash Account]/CASI_TRAVEL_PAR...		2.00

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_TRAVEL_PARKING				76.00
			CASI_TRAVEL_TAXI				
1/16/2...	CASI_EXP		Taxi	to voice	[Cash Account]/CASI_TRAVEL_TAXI		4.10
1/16/2...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		5.00
1/20/2...	CASI_EXP		Taxi	rt Dr. White with Matt	[Cash Account]/CASI_TRAVEL_TAXI		11.30
1/21/2...	CASI_EXP		Taxi	Datavision	[Cash Account]/CASI_TRAVEL_TAXI		4.90
1/31/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		5.50
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		5.90
2/5/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler apointment mis...	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/11/2...	CASI_EXP		Taxi	taxi to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.90
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		3.80
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		3.80
2/13/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		4.10
2/20/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TAXI		7.70
2/25/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
2/26/2...	CASI_EXP		Taxi	to mr. lee	[Cash Account]/CASI_TRAVEL_TAXI		7.70
2/26/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		3.50
2/28/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		4.70
3/4/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.10
3/7/20...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TAXI		5.60
3/10/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/10/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/13/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/13/2...	CASI_EXP		Taxi	return from second ave deli in rain	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/17/2...	CASI_EXP		Taxi	medical	[Cash Account]/CASI_TRAVEL_TAXI		4.10
3/19/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/27/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.30
3/31/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.70
			TOTAL CASI_TRAVEL_TAXI				155.70
			CASI_TRAVEL_TIP				
1/16/2...	CASI_EXP		Taxi	to voice	[Cash Account]/CASI_TRAVEL_TIP		0.90
1/16/2...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TIP		3.00
1/20/2...	CASI_EXP		Taxi	rt Dr. White with Matt	[Cash Account]/CASI_TRAVEL_TIP		3.70
1/21/2...	CASI_EXP		Taxi	Datavision	[Cash Account]/CASI_TRAVEL_TIP		1.10
1/31/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.00
2/3/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/5/20...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.10

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/10/2...	CASI_EXP		Taxi	taxi to dr. wheeler apointment mis...	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/11/2...	CASI_EXP		Taxi	taxi to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.10
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.20
2/12/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		1.20
2/13/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		1.40
2/20/2...	CASI_EXP		Taxi	taxi	[Cash Account]/CASI_TRAVEL_TIP		3.30
2/25/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
2/26/2...	CASI_EXP		Taxi	to mr. lee	[Cash Account]/CASI_TRAVEL_TIP		3.30
2/26/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		1.50
2/28/2...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		1.30
3/4/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		0.90
3/7/20...	CASI_EXP		Taxi	to GCS	[Cash Account]/CASI_TRAVEL_TIP		2.40
3/10/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.00
3/10/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		2.00
3/13/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TIP		3.00
3/13/2...	CASI_EXP		Taxi	return from second ave deli in rain	[Cash Account]/CASI_TRAVEL_TIP		3.00
3/17/2...	CASI_EXP		Taxi	medical	[Cash Account]/CASI_TRAVEL_TIP		1.90
3/19/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		3.00
3/27/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		1.70
3/31/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TIP		2.30
			TOTAL CASI_TRAVEL_TIP				52.30
			CASI_TRAVEL_TOLLS				
1/24/2...	CASI_EXP		Transportation Corridor Agencies	Toll Road in CA	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
1/24/2...	CASI_EXP		Transportation Corridor Agencies	Toll Road in CA	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
2/1/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
2/2/20...	CASI_EXP		Holland Tunnel	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/2/20...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
2/3/20...	CASI_EXP		Queens Midtown Tunnel	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/3/20...	CASI_EXP		New Jersey Turnpike	aviva	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
2/4/20...	CASI_EXP		New Jersey Turnpike	dr. nubel	[Cash Account]/CASI_TRAVEL_TOLLS		1.15
2/4/20...	CASI_EXP		Holland Tunnel	dr. nubel	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/19/2...	CASI_EXP		Queens Midtown Tunnel	long beach	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
2/27/2...	CASI_EXP		Lincolin Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
2/27/2...	CASI_EXP		Lincoln Tunnel	with amiee return NJ	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/2/20...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
3/3/20...	CASI_EXP		Holland Tunnel	home	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/11/2...	CASI_EXP		Queens Midtown Tunnel	howell	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/11/2...	CASI_EXP		Queens Midtown Tunnel	return	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/16/2...	CASI_EXP		Lincoln Tunnel	with amiee	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/16/2...	CASI_EXP		Lincoln Tunnel	return nyc	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/19/2...	CASI_EXP		Queens Midtown Tunnel	to kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/20/2...	CASI_EXP		Delaware River Port Authority Ben Frank...		[Cash Account]/CASI_TRAVEL_TOLLS		3.00

DBK Charges for CASI/NIST

1/1/2003 Through 3/31/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/20/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		3.55
3/20/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	return jim hom	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/22/2...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		0.65
3/22/2...	CASI_EXP		New Jersey Turnpike	from DC	[Cash Account]/CASI_TRAVEL_TOLLS		3.10
3/22/2...	CASI_EXP		Delaware River Port Authority Ben Frank...		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
3/22/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		3.55
3/22/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
3/22/2...	CASI_EXP		Holland Tunnel	njit conference	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/23/2...	CASI_EXP		New Jersey Turnpike	phila/newerk	[Cash Account]/CASI_TRAVEL_TOLLS		2.05
3/23/2...	CASI_EXP		Garden State Parkway	njit	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
3/24/2...	CASI_EXP		Henry Hudson Parkway	to abe's for check signing	[Cash Account]/CASI_TRAVEL_TOLLS		1.74
3/24/2...	CASI_EXP		Holland Tunnel	dimacs	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/28/2...	CASI_EXP		Triborough Bridge Manhattan Plaza	return jim hom	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
3/30/2...	CASI_EXP		Garden State Parkway	to kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		0.35
3/30/2...	CASI_EXP		Gothals Bridge	to kennedy airport	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
3/30/2...	CASI_EXP		New Jersey Turnpike	to kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		0.65
3/30/2...	CASI_EXP		Queens Midtown Tunnel	from kennedy	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
			TOTAL CASI_TRAVEL_TOLLS				128.24
			CASI_TRAVEL_TRAINFARE				
2/16/2...	CASI_EXP		Princeton Junction Princet	rush home for snowstorm/lee gold...	[CHASE MC 81872]/CASI_TRAVEL_...		9.80
			TOTAL CASI_TRAVEL_TRAINFARE				9.80
			OVERALL TOTAL				3,324.20

9435.77 EM

12/2003

DBK Charges for CASI/NIST

10/1/2002 Through 12/31/2002

5063

Date	Account	Num	Description	Memo	Category	Cl	Amount
			Unclassified Transactions				
11/16/...	CASI_EXP			reimbursement	[CHASE CHECKING 91665]		-4,530.38
			TOTAL Unclassified Transactions				-4,530.38
			CASI_BANK_ATM_CHARGE				
12/2/2...	CASI_EXP		Nyce ATM Withdrawal	Danburyfair2 9300 Danbury ...	[CHASE CHECKING 91665]/CASI_B...		1.00
			TOTAL CASI_BANK_ATM_CHARGE				1.00
			CASI_COMPUTER_HARDWARE_PRO...				
11/5/2...	CASI_EXP		DATAVISION NEW YORK	DATAVISION NEW YORK ...	[AMERICAN EXPRESS GOLD]/CASI...		201.91
12/17/...	CASI_EXP		Valentine Research Tel5139		[CHASE MC 81872]/CASI_COMPUT...		235.97
			TOTAL CASI_COMPUTER_HARDWAR...				437.88
			CASI_CONTRACTOR_CARPET				
10/17/...	CASI_EXP		MIR Perfection Carpet Cleaning	carpet cleaning	[Cash Account]/CASI_CONTRACTO...		100.00
			TOTAL CASI_CONTRACTOR_CARPET				100.00
			CASI_HARDWARE				
11/5/2...	CASI_EXP		HOMEFRONT TRUE VALUENEW YORK	HOMEFRONT TRUE VALUENE...	[AMERICAN EXPRESS GOLD]/CASI...		301.30
			TOTAL CASI_HARDWARE				301.30
			CASI_HEALTH_CHIROPRACTOR				
10/15/...	CASI_EXP		Dr. Joel R. Mittleman	back adjustment	[CHASE CHECKING 91665]/CASI_H...		35.00
			TOTAL CASI_HEALTH_CHIROPRACT...				35.00
			CASI_HEALTH_DENTIST				
11/11/...	CASI_EXP	1147	Robert A Krackow DDS	cleaning	[CHASE CHECKING 91665]/CASI_H...		130.00
			TOTAL CASI_HEALTH_DENTIST				130.00
			CASI_HEALTH_DERMATOLOGY				

DBK Charges for CASI/NIST

10/1/2002 Through 12/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
10/17/...	CASI_EXP		Patricia Dalia C.P.E.	laser zapping	[CHASE MC 81872]/CASI_HEALTH_...		1,405.00
			TOTAL CASI_HEALTH_DERMATOLOGY				1,405.00
			CASI_HEALTH_DOCTOR				
10/16/...	CASI_EXP		Dr. R. White	exam and scripts/shots	[CHASE CHECKING 91665]/CASI_H...		600.00
			TOTAL CASI_HEALTH_DOCTOR				600.00
			CASI_HEALTH_DRUGS				
10/3/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		29.95
			TOTAL CASI_HEALTH_DRUGS				29.95
			CASI_HEALTH_GYM-insurance reimbur...				
11/4/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		81.50
12/1/2...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
			TOTAL CASI_HEALTH_GYM-insurance...				163.00
			CASI_HEALTH_PSYCHOTHERAPY				
10/11/...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
10/31/...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		300.00
11/7/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
11/13/...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
12/19/...	CASI_EXP		Dr. C Wheeler	regular session x2	[CHASE CHECKING 91665]/CASI_H...		300.00
			TOTAL CASI_HEALTH_PSYCHOTHER...				1,050.00
			CASI_HEALTH_SPEECH_THERAPY				
10/16/...	CASI_EXP		Norma Garbo	corrective vocalization therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
10/30/...	CASI_EXP		Norma Garbo		[CHASE CHECKING 91665]/CASI_H...		90.00
11/7/2...	CASI_EXP		Norma Garbo		[CHASE CHECKING 91665]/CASI_H...		90.00
11/12/...	CASI_EXP		Ms. Norma Garbo	corrective vocalization therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
11/25/...	CASI_EXP		Ms. Norma Garbo	corrective vocalization therapy	[CHASE CHECKING 91665]/CASI_H...		90.00
			TOTAL CASI_HEALTH_SPEECH_THE...				450.00
			CASI_MEAL				
11/1/2...	CASI_EXP		Rocky's Pizza	pizza working deadline	[Cash Account]/CASI_MEAL		14.50

DBK Charges for CASI/NIST

10/1/2002 Through 12/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/7/2...	CASI_EXP		Subway Sandwiches And Salads	after psyrynkage	[Cash Account]/CASI_MEAL		5.50
11/11/...	CASI_EXP		Don Pepi Deli	satava dinner in penn station	[Cash Account]/CASI_MEAL		13.00
11/13/...	CASI_EXP		Dunkin Doughs		[Cash Account]/CASI_MEAL		6.70
11/15/...	CASI_EXP		Deli Rush	snack for staff	[Cash Account]/CASI_MEAL		2.75
11/21/...	CASI_EXP		Au Bon Pain	with mr. lee (computer vendor)	[Cash Account]/CASI_MEAL		3.77
12/13/...	CASI_EXP		Bellevue Hospital Coffee Shop	Dr. Lebis	[Cash Account]/CASI_MEAL		10.00
			TOTAL CASI_MEAL				56.22
			CASI_PARKING				
11/5/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/19/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/20/...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
11/20/...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
11/29/...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
12/1/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				18.00
			CASI_TRAVEL_MEAL				
10/2/2...	CASI_EXP		Pathmark Newark Deleware	soda at supermarket	[Cash Account]/CASI_TRAVEL_MEAL		1.50
10/3/2...	CASI_EXP		James Cooper Travel Plaza	candy break SGI-UDEL meeting	[Cash Account]/CASI_TRAVEL_MEAL		1.91
10/3/2...	CASI_EXP		Road Deli	deli rush on road	[Cash Account]/CASI_TRAVEL_MEAL		4.00
11/11/...	CASI_EXP		Metropolitan Food Service CCNY	for Satava	[Cash Account]/CASI_TRAVEL_MEAL		4.78
11/11/...	CASI_EXP		Metropolitan Food Service CCNY	for students and Satava	[Cash Account]/CASI_TRAVEL_MEAL		10.00
11/11/...	CASI_EXP		Taco Bell LaGuardia Airport	lunch at a/r cox/satava	[Cash Account]/CASI_TRAVEL_MEAL		17.81
11/16/...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		3.89
11/19/...	CASI_EXP		Allstate S S	columbia meeting	[Cash Account]/CASI_TRAVEL_MEAL		2.00
11/20/...	CASI_EXP		White Castle	columbia	[Cash Account]/CASI_TRAVEL_MEAL		2.66
11/21/...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		3.25
11/30/...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		3.24
11/30/...	CASI_EXP		Dunkins Doughnuts	ct / dc trip	[Cash Account]/CASI_TRAVEL_MEAL		1.89
12/1/2...	CASI_EXP		Nathans Famous	leave from Danbury for DC	[Cash Account]/CASI_TRAVEL_MEAL		9.62
12/1/2...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		2.49
12/1/2...	CASI_EXP		Dunkin Doughnuts	coffee dounouths	[Cash Account]/CASI_TRAVEL_MEAL		2.19
			TOTAL CASI_TRAVEL_MEAL				71.23
			CASI_TRAVEL_PARKING				
11/18/...	CASI_EXP		Parking Meter		[Cash Account]/CASI_TRAVEL_PAR...		2.00

DBK Charges for CASI/NIST

10/1/2002 Through 12/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_TRAVEL_PARKING				2.00
			CASI_TRAVEL_TAXI				
10/10/...	CASI_EXP		Taxi	to chiro	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/17/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/17/...	CASI_EXP		Taxi	to dermatologist	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/30/...	CASI_EXP		Taxi	to post office/deadline	[Cash Account]/CASI_TRAVEL_TAXI		5.00
10/30/...	CASI_EXP		Taxi	psrynk	[Cash Account]/CASI_TRAVEL_TAXI		10.00
10/30/...	CASI_EXP		Taxi	voice	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	to Issacs	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	from issacs	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	to post office	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	from post office	[Cash Account]/CASI_TRAVEL_TAXI		6.00
10/31/...	CASI_EXP		Taxi	late night taxi for Peter/Matt	[Cash Account]/CASI_TRAVEL_TAXI		40.00
11/6/2...	CASI_EXP		Taxi	to psych	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/7/2...	CASI_EXP		Taxi	to court	[Cash Account]/CASI_TRAVEL_TAXI		10.00
11/11/...	CASI_EXP		Taxi	to penn station with Satava	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/21/...	CASI_EXP		Taxi	to psychotherapy	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/21/...	CASI_EXP		Taxi	from psychotherapy	[Cash Account]/CASI_TRAVEL_TAXI		4.00
11/24/...	CASI_EXP		Taxi	home from walking sandra home a...	[Cash Account]/CASI_TRAVEL_TAXI		8.80
11/24/...	CASI_EXP		Taxi	sandra taxi home after meeting	[Cash Account]/CASI_TRAVEL_TAXI		8.80
12/4/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TAXI		4.00
12/6/2...	CASI_EXP	S	Taxi		[Cash Account]/CASI_TRAVEL_TAXI		9.20
			TOTAL CASI_TRAVEL_TAXI				157.80
			CASI_TRAVEL_TIP				
11/6/2...	CASI_EXP		Taxi	to psych	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/11/...	CASI_EXP		Taxi	to penn station with Satava	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/11/...	CASI_EXP		Don Pepi Deli	satava dinner in penn station	[Cash Account]/CASI_TRAVEL_TIP		2.00
11/11/...	CASI_EXP		Roy Rogers		[Cash Account]/CASI_TRAVEL_TIP		1.72
11/21/...	CASI_EXP		Taxi	to psychotherapy	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/21/...	CASI_EXP		Taxi	from psychotherapy	[Cash Account]/CASI_TRAVEL_TIP		1.00
11/24/...	CASI_EXP		Taxi	home from walking sandra home a...	[Cash Account]/CASI_TRAVEL_TIP		1.20
11/24/...	CASI_EXP		Taxi	sandra taxi home after meeting	[Cash Account]/CASI_TRAVEL_TIP		1.20
12/4/2...	CASI_EXP		Taxi	to second ave deli	[Cash Account]/CASI_TRAVEL_TIP		1.00
12/6/2...	CASI_EXP	S	Taxi		[Cash Account]/CASI_TRAVEL_TIP		2.80
			TOTAL CASI_TRAVEL_TIP				13.92
			CASI_TRAVEL_TOLLS				
10/2/2...	CASI_EXP		Delaware Memorial Bridge	to SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		3.00

DBK Charges for CASI/NIST

10/1/2002 Through 12/31/2002

12/5/2003

5067

Date	Account	Num	Description	Memo	Category	Cl	Amount
10/2/2...	CASI_EXP		New Jersey Turnpike	to SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
10/3/2...	CASI_EXP		Lincolin Tunnel	SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
10/3/2...	CASI_EXP		Delaware Memorial Bridge	SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
10/3/2...	CASI_EXP		New Jersey Turnpike	to SGI meeting	[Cash Account]/CASI_TRAVEL_TOLLS		5.00
11/11/...	CASI_EXP		Triborough Bridge Manhattan Plaza		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/11/...	CASI_EXP		Queens Midtown Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/11/...	CASI_EXP		Triborough Bridge Manhattan Plaza	to laguardia after lecture with Julie	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/11/...	CASI_EXP		Queens Midtown Tunnel	return from LaGuardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/16/...	CASI_EXP		Queens Midtown Tunnel	return from LaGuardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/16/...	CASI_EXP		Queens Midtown Tunnel	to laguardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/16/...	CASI_EXP		Queens Midtown Tunnel	to laguardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/19/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/20/...	CASI_EXP		Queens Midtown Tunnel	return with Jim from Long Beach	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/20/...	CASI_EXP		Triborough Bridge Manhattan Plaza	columbia trip	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/20/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/29/...	CASI_EXP		Holland DUnnel	dc meeting depart	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
11/29/...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		0.55
11/29/...	CASI_EXP		Queens Midtown Tunnel	to laguardia	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
11/29/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
11/30/...	CASI_EXP		Atlantic Beach Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		1.25
12/2/2...	CASI_EXP		Delaware Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		2.00
12/3/2...	CASI_EXP		Delaware Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		2.00
12/3/2...	CASI_EXP		Maryland Transportation Authority		[Cash Account]/CASI_TRAVEL_TOLLS		4.00
12/3/2...	CASI_EXP		Fort McHenry Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		1.00
12/4/2...	CASI_EXP		Loraine Wilson		[Cash Account]/CASI_TRAVEL_TOLLS		20.00
12/4/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
12/4/2...	CASI_EXP		Holland Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		6.00
12/4/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.85
			TOTAL CASI_TRAVEL_TOLLS				107.15
			CASI_TRAVEL_TRAINFARE				
11/29/...	CASI_EXP		Lirr Tvm 877-547	pick up car from long beach for D...	[CHASE MC 81872]/CASI_TRAVEL_...		4.75
			TOTAL CASI_TRAVEL_TRAINFARE				4.75
			OVERALL TOTAL				603.82

4530.38

5134.20

DBK Charges for CASI/NIST

7/1/2002 Through 9/30/2002

5068

Date	Account	Num	Description	Memo	Category	Cl	Amount
			Unclassified Transactions				
9/30/2...	CASI_EXP			xfer to invoices	Temporary		-44,331.84
9/30/2...	CASI_EXP			adjustment	Temporary		19.71
9/30/2...	CASI_EXP			adjustment	Temporary		55.00
9/30/2...	CASI_EXP			adjustment	Temporary		613.00
			TOTAL Unclassified Transactions				-43,644.13
			CASI_BANK_ATM_CHARGE				
9/3/20...	CASI_EXP		Andromeda Computer Sys Etobico	dial boxes	[CHASE MC 81872]/CASI_BANK_AT...		1.41
			TOTAL CASI_BANK_ATM_CHARGE				1.41
			CASI_COMPUTER_HARDWARE_PRO...				
7/13/2...	CASI_EXP		HOMEFRONT TRUE VALUENEW YORK	transfer to corp account	[AMERICAN EXPRESS GOLD]/CASI...		0.00
7/14/2...	CASI_EXP		CREDIT PENDING INVESTIGATION OF	CREDIT PENDING INVESTIGATI...	[AMERICAN EXPRESS GOLD]/CASI...		-40.62
8/21/2...	CASI_EXP		GOODWILL ADJUSTMENT DATE OF A...	GOODWILL ADJUSTMENT DAT...	[AMERICAN EXPRESS GOLD]/CASI...		-40.62
8/21/2...	CASI_EXP		REBILLING OF OUR PREV. ISSUED CR	REBILLING OF OUR PREV. ISSU...	[AMERICAN EXPRESS GOLD]/CASI...		40.62
9/3/20...	CASI_EXP		Andromeda Computer Sys Etobico	dial boxes	[CHASE MC 81872]/CASI_COMPUT...		70.27
			TOTAL CASI_COMPUTER_HARDWAR...				29.65
			CASI_ENTERTAINMENT				
7/19/2...	CASI_EXP		Kips Bay Cinema	take staff out for movie	[CHASE MC 81872]/CASI_ENTERTA...		30.00
			TOTAL CASI_ENTERTAINMENT				30.00
			CASI_HEALTH_DENTAL_SUPPLIES				
7/23/2...	CASI_EXP		Park Ave Radiologists PC	c/t scan for implant	[CHASE MC 81872]/CASI_HEALTH_...		350.00
			TOTAL CASI_HEALTH_DENTAL_SUP...				350.00
			CASI_HEALTH_DENTIST				
7/19/2...	CASI_EXP	1112	Robert A Krackow DDS PC	7/1 stmt	[CHASE CHECKING 91665]/CASI_H...		950.00
9/1/20...	CASI_EXP	1125	Robert A Krackow DDS		[CHASE CHECKING 91665]/CASI_H...		585.00
9/30/2...	CASI_EXP		Robert A. Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		305.00
			TOTAL CASI_HEALTH_DENTIST				1,840.00

DBK Charges for CASI/NIST

7/1/2002 Through 9/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_HEALTH_DOCTOR				
8/23/2...	CASI_EXP		Arthur J Brantz, Md Waldorf	dermatology laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		1,350.00
			TOTAL CASI_HEALTH_DOCTOR				1,350.00
			CASI_HEALTH_DRUGS				
7/3/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
8/1/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
8/31/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
9/30/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		109.90
			TOTAL CASI_HEALTH_DRUGS				529.45
			CASI_HEALTH_EYEGLASSES				
8/2/20...	CASI_EXP		Kips Bay Optical		[CHASE MC 81872]/CASI_HEALTH_...		405.00
			TOTAL CASI_HEALTH_EYEGLASSES				405.00
			CASI_HEALTH_GYM-insurance reimbur...				
7/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
8/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
9/30/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		81.50
			TOTAL CASI_HEALTH_GYM-insurance...				239.50
			CASI_HEALTH_GYM_INITIATION_FEE				
9/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		81.50
9/3/20...	CASI_EXP		Oo F134000L7000Tr247	Oo F134000L7000Tr247	[CHASE MC 81872]/CASI_HEALTH_...		-81.50
9/3/20...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		81.50
			TOTAL CASI_HEALTH_GYM_INITIATI...				81.50
			CASI_HEALTH_PSYCHOTHERAPY				
7/12/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
7/19/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
7/22/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
8/23/2...	CASI_EXP		Dr. C. Wheeler	Customer Check	[CHASE CHECKING 91665]/CASI_H...		450.00
			TOTAL CASI_HEALTH_PSYCHOTHER...				900.00

DBK Charges for CASI/NIST

7/1/2002 Through 9/30/2002

5070

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_HEALTH_SURGERY				
8/9/20...	CASI_EXP		The Elliott & True Ins New Yor	The Elliott & True Ins New York ...	[CHASE MC 81872]/CASI_HEALTH_...		650.00
8/9/20...	CASI_EXP		Elliott & True Med Grp New Yor	Elliott & True Med Grp New York...	[CHASE MC 81872]/CASI_HEALTH_...		350.00
8/16/2...	CASI_EXP		Elliott & True Med Grp New Yor	Elliott & True Med Grp New York...	[CHASE MC 81872]/CASI_HEALTH_...		1,500.00
8/26/2...	CASI_EXP		Todd Berman DMD	oral surgery	[CHASE MC 81872]/CASI_HEALTH_...		1,700.00
			TOTAL CASI_HEALTH_SURGERY				4,200.00
			CASI_MEAL				
7/24/2...	CASI_EXP		Pita Resturant Third Ave	dinner after lawyer conference	[Cash Account]/CASI_MEAL		9.22
8/19/2...	CASI_EXP		Borders Books Music And Cafe	with him cox	[CHASE MC 81872]/CASI_MEAL		4.80
8/21/2...	CASI_EXP		Cafe Indulge	lee and i pow wow	[Cash Account]/CASI_MEAL		10.00
8/24/2...	CASI_EXP		La Bella Pizza	lunch with Matt	[CHASE MC 81872]/CASI_MEAL		9.59
9/9/20...	CASI_EXP		CUNY Grad Center Cafeteria	dmt meeting at grad center cafeteria	[Cash Account]/CASI_MEAL		12.00
9/10/2...	CASI_EXP		Buretto TexMexChink Lunck	with matt rothstein discussing dmt ...	[Cash Account]/CASI_MEAL		8.88
9/26/2...	CASI_EXP		CUNY Grad Center Cafeteria	dmt meeting at grad center cafeteria	[Cash Account]/CASI_MEAL		7.22
9/26/2...	CASI_EXP		CUNY Grad Center Cafeteria	coffee	[Cash Account]/CASI_MEAL		1.50
9/28/2...	CASI_EXP		BLOCKHEADS BURRITOS NEW YORK	with jim cox and matt	[AMERICAN EXPRESS GOLD]/CASI...		30.00
			TOTAL CASI_MEAL				93.21
			CASI_PARKING				
7/30/2...	CASI_EXP		Muni Meter		[Cash Account]/CASI_PARKING		2.00
8/31/2...	CASI_EXP		Muni Meter	windy's car	[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				4.00
			CASI_PROFESSIONAL_LEGAL				
9/12/2...	CASI_EXP		Ms. Randi Issacs ESQ	for sarah's representation	[CHASE CHECKING 91665]/CASI_P...		1,750.00
			TOTAL CASI_PROFESSIONAL_LEGAL				1,750.00
			CASI_TAX_NYC_SALES				
8/19/2...	CASI_EXP		Borders Books Music And Cafe	with him cox	[CHASE MC 81872]/CASI_TAX_NYC...		0.40
			TOTAL CASI_TAX_NYC_SALES				0.40
			CASI_TRAVEL				
7/30/2...	CASI_EXP		Nora Adrian	drive jim home late evening	[Cash Account]/CASI_TRAVEL		40.00

DBK Charges for CASI/NIST

7/1/2002 Through 9/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_TRAVEL				40.00
			CASI_TRAVEL_MEAL				
7/7/20...	CASI_EXP		Ritz Carlton Hotel	hotel tip on departure	[Cash Account]/CASI_TRAVEL_MEAL		3.00
7/9/20...	CASI_EXP		Fame Food Management		[Cash Account]/CASI_TRAVEL_MEAL		3.78
7/9/20...	CASI_EXP		Ritz Carlton Hotel	power bar at hotel gym	[Cash Account]/CASI_TRAVEL_MEAL		3.00
8/15/2...	CASI_EXP		TCBY Hot Dog City Maryland House	darpa	[Cash Account]/CASI_TRAVEL_MEAL		3.35
			TOTAL CASI_TRAVEL_MEAL				13.13
			CASI_TRAVEL_PARKING				
8/15/2...	CASI_EXP		Parking Meter	darpa	[Cash Account]/CASI_TRAVEL_PAR...		2.00
9/15/2...	CASI_EXP		Parking Meter	for Jim's car	[Cash Account]/CASI_TRAVEL_PAR...		2.00
			TOTAL CASI_TRAVEL_PARKING				4.00
			CASI_TRAVEL_SUBWAY				
7/15/2...	CASI_EXP		Subway	make up on metro card for subwa...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
			TOTAL CASI_TRAVEL_SUBWAY				1.00
			CASI_TRAVEL_TAXI				
7/3/20...	CASI_EXP		Taxi	to joel bernstein meeting with lee ...	[Cash Account]/CASI_TRAVEL_TAXI		4.40
7/11/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.10
7/12/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
7/18/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.10
7/22/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		5.00
7/22/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
7/22/2...	CASI_EXP		Manhattan Car Service	to long beach	[CHASE MC 81872]/CASI_TRAVEL_...		100.00
7/24/2...	CASI_EXP		Taxi	to Joel Bernstein, ESQ	[Cash Account]/CASI_TRAVEL_TAXI		5.00
8/10/2...	CASI_EXP		Taxi	to meet dr. white	[Cash Account]/CASI_TRAVEL_TAXI		8.00
8/11/2...	CASI_EXP		Taxi	lb	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/12/2...	CASI_EXP		Taxi	darpa	[Cash Account]/CASI_TRAVEL_TAXI		10.00
8/16/2...	CASI_EXP		Taxi	to surgeon with matt	[Cash Account]/CASI_TRAVEL_TAXI		6.00
8/22/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		7.00
8/22/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		5.00
8/28/2...	CASI_EXP		Taxi	to dr. True	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/3/20...	CASI_EXP		Taxi	for rothstein working late	[Cash Account]/CASI_TRAVEL_TAXI		7.00
9/3/20...	CASI_EXP		Taxi	for rothstein working late	[Cash Account]/CASI_TRAVEL_TAXI		7.00
9/3/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/4/20...	CASI_EXP		Nicholee Wynter	nicholee dental surgery trip home	[Cash Account]/CASI_TRAVEL_TAXI		25.00
9/6/20...	CASI_EXP		Taxi	to temple	[Cash Account]/CASI_TRAVEL_TAXI		3.50

DBK Charges for CASI/NIST

7/1/2002 Through 9/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
9/16/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/17/2...	CASI_EXP		Taxi	from ccny after missing stop	[Cash Account]/CASI_TRAVEL_TAXI		5.00
9/26/2...	CASI_EXP		Taxi	dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
			TOTAL CASI_TRAVEL_TAXI				240.40
			CASI_TRAVEL_TIP				
7/3/20...	CASI_EXP		Taxi	to joel bernstein meeting with lee ...	[Cash Account]/CASI_TRAVEL_TIP		1.60
7/7/20...	CASI_EXP		Ritz Carlton Hotel	hotel tip on arrival	[Cash Account]/CASI_TRAVEL_TIP		3.00
7/11/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.90
7/12/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
7/18/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.90
7/22/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		2.10
8/14/2...	CASI_EXP		Hotel Tip	darpa	[Cash Account]/CASI_TRAVEL_TIP		2.00
8/14/2...	CASI_EXP		Hotel Tip	darpa park car valet	[Cash Account]/CASI_TRAVEL_TIP		5.00
8/15/2...	CASI_EXP		Hotel Tip	darpa	[Cash Account]/CASI_TRAVEL_TIP		2.00
			TOTAL CASI_TRAVEL_TIP				20.10
			CASI_TRAVEL_TOLLS				
7/7/20...	CASI_EXP		New Jersey Turnpike	to dc for NIBIB meeting	[Cash Account]/CASI_TRAVEL_TOLLS		3.90
7/7/20...	CASI_EXP		Delaware Turnpike	to dc nibib meeting	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
7/7/20...	CASI_EXP		Delaware Memorial Bridge		[Cash Account]/CASI_TRAVEL_TOLLS		3.00
7/10/2...	CASI_EXP		Fort McHenry Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		1.00
7/17/2...	CASI_EXP		Brooklyn Battery Tunnel	toll to brooklyn college	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/3/20...	CASI_EXP		Queens Midtown Tunnel		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/3/20...	CASI_EXP		Queens Midtown Tunnel	lb	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/4/20...	CASI_EXP		Henry Hudson Bridge Toll		[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/4/20...	CASI_EXP		Henry Hudson Bridge Toll	ct	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/11/2...	CASI_EXP		Queens Midtown Tunnel	lb	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
8/12/2...	CASI_EXP		Fort McHenry Tunnel	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/12/2...	CASI_EXP		Delaware Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/12/2...	CASI_EXP		Delaware Memorial Bridge	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		3.00
8/12/2...	CASI_EXP		New Jersey Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		1.90
8/12/2...	CASI_EXP		New Jersey Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		2.20
8/15/2...	CASI_EXP		John F Kennedy Memorial Highway	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
8/15/2...	CASI_EXP		Holland Tunnel	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
8/15/2...	CASI_EXP		Fort McHenry Tunnel	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
8/15/2...	CASI_EXP		Delawae TUrnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
8/15/2...	CASI_EXP		New Jersey Turnpike	darpa	[Cash Account]/CASI_TRAVEL_TOLLS		5.30
8/17/2...	CASI_EXP		New Jersey Turnpike		[Cash Account]/CASI_TRAVEL_TOLLS		1.75
8/17/2...	CASI_EXP		Holland Tunnel	lee	[Cash Account]/CASI_TRAVEL_TOLLS		6.00
			TOTAL CASI_TRAVEL_TOLLS				67.05

DBK Charges for CASI/NIST

7/1/2002 Through 9/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_TRAVEL_TRAINFARE				
8/4/20...	CASI_EXP		Metro North Trains		[Cash Account]/CASI_TRAVEL_TRAI...		5.00
8/11/2...	CASI_EXP		Long Island Rail Road		[Cash Account]/CASI_TRAVEL_TRAI...		4.75
			TOTAL CASI_TRAVEL_TRAINFARE				9.75
			OVERALL TOTAL				-31,444.58

43644.13

12199.55

DBK Charges for CASI/NIST

4/1/2002 Through 6/30/2002

5074

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_COMMUNICATION_TELEPHONE	not on thumb drive			
4/8/20...	CASI_EXP		Telephone Call	at columbia conference	[Cash Account]/CASI_COMMUNICAT...		0.25
4/8/20...	CASI_EXP		Telephone Call	at columbia conference	[Cash Account]/CASI_COMMUNICAT...		0.25
4/8/20...	CASI_EXP		Telephone Call	at columbia conference	[Cash Account]/CASI_COMMUNICAT...		0.25
			TOTAL CASI_COMMUNICATION_TEL...				0.75
			CASI_COMPUTER_HARDWARE_PRO...				
5/24/2...	CASI_EXP		In Focus	purchase rebate	[CHASE CHECKING 91665]/CASI_C...		-100.00
6/27/2...	CASI_EXP		HOMEFRONT TRUE VALUENEW YORK	charged on wrong account	[AMERICAN EXPRESS GOLD]/CASI...		40.62
			TOTAL CASI_COMPUTER_HARDWAR...				-59.38
			CASI_COMPUTER_SOFTWARE				
4/12/2...	CASI_EXP		Www.R-Tt.Com 905 773	recovery studio	[CHASE MC 81872]/CASI_COMPUT...		179.99
			TOTAL CASI_COMPUTER_SOFTWARE				179.99
			CASI_CONFERENCE				
4/25/2...	CASI_EXP		Columbia University	registration for lee and dbk	[CHASE CHECKING 91665]/CASI_C...		200.00
			TOTAL CASI_CONFERENCE				200.00
			CASI_CONTRACTOR_CARPET				
6/13/2...	CASI_EXP		Carpet Man	carpet cleaning	[Cash Account]/CASI_CONTRACTO...		75.00
			TOTAL CASI_CONTRACTOR_CARPET				75.00
			CASI_DEBT_ASSUMPTION				
4/19/2...	CASI_EXP		Assumption Of Debt By CASI	let casi assume loan	[tharp loan]/CASI_DEBT_ASSUMPTI...		200.50
4/21/2...	CASI_EXP		Assumption Of Debt By CASI	transfer cash part of loan	[Wegner]/CASI_DEBT_ASSUMPTION		200.00
			TOTAL CASI_DEBT_ASSUMPTION				400.50
			CASI_HEALTH_DENTIST				
4/2/20...	CASI_EXP	1072	Robert A Krackow DDS PC	3/15 stmt	[CHASE CHECKING 91665]/CASI_H...		985.00
5/24/2...	CASI_EXP	1090	Robert A Krackow DDS PC		[CHASE CHECKING 91665]/CASI_H...		235.00
6/17/2...	CASI_EXP	1104	Robert A Krackow DDS PC	5/31 stmt	[CHASE CHECKING 91665]/CASI_H...		630.00

DBK Charges for CASI/NIST

4/1/2002 Through 6/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_HEALTH_DENTIST				1,850.00
			CASI_HEALTH_DERMATOLOGY				
6/6/20...	CASI_EXP		Patricia Dalia	laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		2,334.00
6/27/2...	CASI_EXP		Patricia Dalia New Yor	laser treatment	[CHASE MC 81872]/CASI_HEALTH_...		833.00
			TOTAL CASI_HEALTH_DERMATOLOGY				3,167.00
			CASI_HEALTH_DOCTOR				
6/13/2...	CASI_EXP	5225	DR R White		[CHASE CHECKING 91665]/CASI_H...		600.00
			TOTAL CASI_HEALTH_DOCTOR				600.00
			CASI_HEALTH_DRUGS				
4/1/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
4/30/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
6/4/20...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		139.85
			TOTAL CASI_HEALTH_DRUGS				419.55
			CASI_HEALTH_ELECTROLYSIS				
4/11/2...	CASI_EXP		Patricia Dalia C.P.E.	laser	[CHASE MC 81872]/CASI_HEALTH_...		570.00
4/24/2...	CASI_EXP		Patricia Dalia New Yor	laser test and upper lip	[CHASE MC 81872]/CASI_HEALTH_...		20.00
			TOTAL CASI_HEALTH_ELECTROLYSIS				590.00
			CASI_HEALTH_EYEGLASSES				
4/11/2...	CASI_EXP		Kips Bay Optical	sunglasses	[CHASE MC 81872]/CASI_HEALTH_...		235.00
			TOTAL CASI_HEALTH_EYEGLASSES				235.00
			CASI_HEALTH_GYM-insurance reimbur...				
4/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
5/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
5/8/20...	CASI_EXP		Oxford Health Plans	Deposit	[CHASE CHECKING 91665]/CASI_H...		-100.00
6/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
6/10/2...	CASI_EXP		Debra Ianilli Fitness	monday outdoor workout	[Cash Account]/CASI_HEALTH_GYM		10.00
6/17/2...	CASI_EXP		Debra Ianilli Fitness	monday outdoor workout	[Cash Account]/CASI_HEALTH_GYM		10.00

DBK Charges for CASI/NIST

4/1/2002 Through 6/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_HEALTH_GYM-insurance...				157.00
			CASI_HEALTH_LABORATORY				
4/1/20...	CASI_EXP		Oral Pathology Laboratory	biopsy of granuloma	[CHASE CHECKING 91665]/CASI_H...		118.00
			TOTAL CASI_HEALTH_LABORATORY				118.00
			CASI_HEALTH_PSYCHOTHERAPY				
4/4/20...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
4/11/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
4/12/2...	CASI_EXP		Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
4/19/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		300.00
4/25/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		0.00
4/30/2...	CASI_EXP		Dr. C Wheeler	error, should be 150	[CHASE CHECKING 91665]/CASI_H...		100.00
5/3/20...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/16/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/20/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
5/20/2...	CASI_EXP	5219	Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		50.00
5/31/2...	CASI_EXP	5221	Dr. C Wheeler	regular session / make up payment	[CHASE CHECKING 91665]/CASI_H...		50.00
5/31/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/7/20...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/13/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/20/2...	CASI_EXP		Dr. C Wheeler	regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
6/27/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
			TOTAL CASI_HEALTH_PSYCHOTHER...				2,150.00
			CASI_MEAL				
6/13/2...	CASI_EXP		Grad Center Cafeteria	ice coffee and dried mango for co...	[Cash Account]/CASI_MEAL		3.50
6/13/2...	CASI_EXP		Duane Reade 34th And 5th	snack during conference	[Cash Account]/CASI_MEAL		3.25
6/18/2...	CASI_EXP		Pita Resturant Third Ave	staff meeting	[Cash Account]/CASI_MEAL		36.64
6/27/2...	CASI_EXP		Pita Resturant Third Ave	staff meeting	[Cash Account]/CASI_MEAL		22.00
			TOTAL CASI_MEAL				65.39
			CASI_PARKING				
4/8/20...	CASI_EXP		Parking Garage	columbia conference for Jacqueline	[Cash Account]/CASI_PARKING		19.00
4/20/2...	CASI_EXP		Muni Meter	abe car	[Cash Account]/CASI_PARKING		2.00
6/22/2...	CASI_EXP		Parking Meter	windy and julia visit	[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				23.00

DBK Charges for CASI/NIST

4/1/2002 Through 6/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_PROFESSIONAL_LEGAL				
6/3/20...	CASI_EXP		Avrom Vann Esq	visitation lawsuit	[CHASE CHECKING 91665]/CASI_P...		3,000.00
			TOTAL CASI_PROFESSIONAL_LEGAL				3,000.00
			CASI_TIP_DELIVERY				
6/25/2...	CASI_EXP		Figlia Air Conditioning Installer Tip	installers butcher new a/c	[Cash Account]/CASI_TIP_DELIVERY		20.00
			TOTAL CASI_TIP_DELIVERY				20.00
			CASI_TRAVEL_TAXI				
4/4/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
4/8/20...	CASI_EXP		Taxi	to columbia conference with backp...	[Cash Account]/CASI_TRAVEL_TAXI		13.50
4/8/20...	CASI_EXP		Taxi	to ccny with stewart	[Cash Account]/CASI_TRAVEL_TAXI		3.80
4/11/2...	CASI_EXP		Taxi	zapping	[Cash Account]/CASI_TRAVEL_TAXI		5.50
4/11/2...	CASI_EXP		Taxi	zapping / psrynkage	[Cash Account]/CASI_TRAVEL_TAXI		5.60
4/15/2...	CASI_EXP		Taxi	from hubbard talk	[Cash Account]/CASI_TRAVEL_TAXI		3.50
4/15/2...	CASI_EXP		Taxi	to ccny for hubbard talk	[Cash Account]/CASI_TRAVEL_TAXI		20.00
4/19/2...	CASI_EXP		Taxi	taxi to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
4/23/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TAXI		3.50
4/29/2...	CASI_EXP		Taxi	to ccny for structural biologyconfer...	[Cash Account]/CASI_TRAVEL_TAXI		17.00
4/29/2...	CASI_EXP		Taxi	home from class	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/1/20...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TAXI		5.00
5/2/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.90
5/6/20...	CASI_EXP		Gypsy Cab	return with speaker from talk to do...	[Cash Account]/CASI_TRAVEL_TAXI		25.00
5/6/20...	CASI_EXP		Gypsy Cab	meeting with troeger/wrong subway	[Cash Account]/CASI_TRAVEL_TAXI		5.00
5/10/2...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TAXI		2.60
5/13/2...	CASI_EXP		Taxi	from ccny class	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/20/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/31/2...	CASI_EXP		Taxi	to dentist 1	[Cash Account]/CASI_TRAVEL_TAXI		4.00
5/31/2...	CASI_EXP		Taxi	to dentist 2	[Cash Account]/CASI_TRAVEL_TAXI		4.00
6/17/2...	CASI_EXP		Taxi	to post office to file taxes before m...	[Cash Account]/CASI_TRAVEL_TAXI		4.60
6/19/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/22/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/24/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/27/2...	CASI_EXP		Taxi	from cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/27/2...	CASI_EXP		Taxi	to cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TAXI		4.40
6/27/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TAXI		4.40
			TOTAL CASI_TRAVEL_TAXI				169.70
			CASI_TRAVEL_TIP				

DBK Charges for CASI/NIST

4/1/2002 Through 6/30/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
4/4/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.60
4/8/20...	CASI_EXP		Taxi	to columbia conference with backp...	[Cash Account]/CASI_TRAVEL_TIP		1.50
4/8/20...	CASI_EXP		Taxi	to ccny with stewart	[Cash Account]/CASI_TRAVEL_TIP		1.20
4/11/2...	CASI_EXP		Taxi	zapping	[Cash Account]/CASI_TRAVEL_TIP		1.50
4/11/2...	CASI_EXP		Taxi	zapping / psrynkage	[Cash Account]/CASI_TRAVEL_TIP		1.40
4/15/2...	CASI_EXP		Taxi	from hubbard talk	[Cash Account]/CASI_TRAVEL_TIP		1.00
4/19/2...	CASI_EXP		Taxi	taxi to wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.60
4/23/2...	CASI_EXP		Taxi	to dr. wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.00
4/29/2...	CASI_EXP		Taxi	to ccny for structural biologyconfer...	[Cash Account]/CASI_TRAVEL_TIP		3.00
4/29/2...	CASI_EXP		Taxi	home from class	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/1/20...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/2/20...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.10
5/6/20...	CASI_EXP		Gypsy Cab	return with speaker from talk to do...	[Cash Account]/CASI_TRAVEL_TIP		5.00
5/6/20...	CASI_EXP		Gypsy Cab	meeting with troeger/wrong subway	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/10/2...	CASI_EXP		Taxi	to dr wheeler	[Cash Account]/CASI_TRAVEL_TIP		0.40
5/13/2...	CASI_EXP		Taxi	from ccny class	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/20/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.00
5/31/2...	CASI_EXP		Taxi	to dentist 1	[Cash Account]/CASI_TRAVEL_TIP		0.50
5/31/2...	CASI_EXP		Taxi	to dentist 2	[Cash Account]/CASI_TRAVEL_TIP		1.00
6/17/2...	CASI_EXP		Taxi	to post office to file taxes before m...	[Cash Account]/CASI_TRAVEL_TIP		1.40
6/19/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/22/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/24/2...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/27/2...	CASI_EXP		Taxi	from cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/27/2...	CASI_EXP		Taxi	to cuny grad center meeting	[Cash Account]/CASI_TRAVEL_TIP		1.60
6/27/2...	CASI_EXP		Taxi	to wheeler	[Cash Account]/CASI_TRAVEL_TIP		1.60
			TOTAL CASI_TRAVEL_TIP				35.80
			CASI_TRAVEL_TOLLS				
6/28/2...	CASI_EXP		Queens Midtown Tunnel	jim and I take mom home to long ...	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
6/28/2...	CASI_EXP		Queens Midtown Tunnel	return dbk to nyc	[Cash Account]/CASI_TRAVEL_TOLLS		3.50
			TOTAL CASI_TRAVEL_TOLLS				7.00
			OVERALL TOTAL				13,404.30

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

5079

Date	Account	Num	Description	Memo	Category	Cl	Amount
			Unclassified Transactions				
10/1/2...	CASI_EXP			zero balance for nist project	Temporary		-3,717.40
				zero balance on the books to begin NIST project			
			TOTAL Unclassified Transactions				-3,717.40
			CASI_COMMUNICATION_TELEPHONE				
10/19/...	CASI_EXP		Cyber Cove Provinc	fax service in cape cod	[CHASE MC 81872]/CASI_COMMUNI...		7.00
			TOTAL CASI_COMMUNICATION_TEL...				7.00
			CASI_COMPUTER_HARDWARE_PRO...				
10/1/2...	CASI_EXP		Duane Reade #197 New Yor	batteries	[CHASE MC 81872]/CASI_COMPUT...		13.51
10/3/2...	CASI_EXP		Datavision New Yor	voice modems	[CHASE MC 81872]/CASI_COMPUT...		229.47
10/7/2...	CASI_EXP		Datavision New Yor	voice modems	[CHASE MC 81872]/CASI_COMPUT...		940.60
10/10/...	CASI_EXP		American Media Systems Tel5103	American Media Systems Tel510...	[CHASE MC 81872]/CASI_COMPUT...		-288.00
10/10/...	CASI_EXP		American Media Systems Tel5103	return shipping charges	[CHASE MC 81872]/CASI_COMPUT...		-34.99
11/1/2...	CASI_EXP		Datavision New Yor	return modems and scanner	[CHASE MC 81872]/CASI_COMPUT...		-334.98
			TOTAL CASI_COMPUTER_HARDWAR...				525.61
			CASI_COMPUTER_SOFTWARE				
10/1/2...	CASI_EXP		I R I S Inc Boca Ra	iris OCR	[CHASE MC 81872]/CASI_COMPUT...		408.22
10/2/2...	CASI_EXP		Rn *Real.Com Online 206-674	real jutebox upgrade	[CHASE MC 81872]/CASI_COMPUT...		14.99
10/3/2...	CASI_EXP		Dr *Symantec US 800-656	norton system works client	[CHASE MC 81872]/CASI_COMPUT...		77.40
11/13/...	CASI_EXP		Rn *Real.Com Online 206-674	netzip, should have been charged ...	[CHASE MC 81872]/CASI_COMPUT...		69.98
11/19/...	CASI_EXP		Mindmaker, Inc 408-467	speaking software	[CHASE MC 81872]/CASI_COMPUT...		69.90
12/14/...	CASI_EXP		Qpass	1 206 694 4425 www.qpass.com	[CHASE MC 81872]/CASI_COMPUT...		54.07
			TOTAL CASI_COMPUTER_SOFTWARE				694.56
			CASI_CONFERENCE				
10/29/...	CASI_EXP		Le Mond Restaurant		[CHASE MC 81872]/CASI_CONFERE...		10.50
			TOTAL CASI_CONFERENCE				10.50
			CASI_CONFERENCE_MEAL				
10/29/...	CASI_EXP		Le Mond Restaurant		[CHASE MC 81872]/CASI_CONFERE...		42.40
			TOTAL CASI_CONFERENCE_MEAL				42.40

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_HEALTH_DENTIST				
10/31/...	CASI_EXP	1023	Robert A. Krackow DDS	payoff balance	[CHASE CHECKING 91665]/CASI_H...		577.00
11/19/...	CASI_EXP		Robert A. Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		560.00
			TOTAL CASI_HEALTH_DENTIST				1,137.00
			CASI_HEALTH_DERMATOLOGY				
11/1/2...	CASI_EXP		Patricia Dalia C.P.E.	zapping	[CHASE CHECKING 91665]/CASI_H...		1,065.00
			TOTAL CASI_HEALTH_DERMATOLOGY				1,065.00
			CASI_HEALTH_DRUGS				
11/2/2...	CASI_EXP		Vespro	somato	[CHASE MC 81872]/CASI_HEALTH_...		109.90
11/30/...	CASI_EXP	———	Vespro	somao med for dec	[CHASE MC 81872]/CASI_HEALTH_...		109.90
12/4/2...	CASI_EXP		Corner Drug Store		[CHASE MC 81872]/CASI_HEALTH_...		172.05
			TOTAL CASI_HEALTH_DRUGS				391.85
			CASI_HEALTH_ELECTROLYSIS				
10/4/2...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
11/15/...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		677.00
11/28/...	CASI_EXP		Patricia Dalia New Yor	Patricia Dalia New York NY	[CHASE MC 81872]/CASI_HEALTH_...		677.50
12/6/2...	CASI_EXP		Patricia Dalia New Yor	zapping	[CHASE MC 81872]/CASI_HEALTH_...		840.00
			TOTAL CASI_HEALTH_ELECTROLYSIS				2,344.50
			CASI_HEALTH_EYEGLASSES				
10/6/2...	CASI_EXP		Kips Bay Optical Ltd	eyeglasses nosepiece repair	[CHASE MC 81872]/CASI_HEALTH_...		5.00
			TOTAL CASI_HEALTH_EYEGLASSES				5.00
			CASI_HEALTH_GYM-insurance reimbur...				
10/3/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
11/5/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
12/3/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	monthly	[CHASE MC 81872]/CASI_HEALTH_...		79.00
			TOTAL CASI_HEALTH_GYM-insurance...				237.00
			CASI_MEAL				

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

Date	Account	Num	Description	Memo	Category	Cl	Amount
10/1/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	working with Amiee	[CHASE MC 81872]/CASI_MEAL		13.95
11/12/...	CASI_EXP		Metropolitan Food Service City College C	ccny with bizarro	[Cash Account]/CASI_MEAL		3.10
11/19/...	CASI_EXP		Metropolitan Food Service City College C	ccny with tiecher and norseen	[Cash Account]/CASI_MEAL		3.76
11/19/...	CASI_EXP		Metropolitan Food Service City College C	ccny with tiecher and norseen	[Cash Account]/CASI_MEAL		2.10
11/19/...	CASI_EXP		Carnigie Deli	with dr. tiecher, norseen, karron a...	[Cash Account]/CASI_MEAL		60.00
11/26/...	CASI_EXP		Metropolitan Food Service City College C	with ed weinberger for lecture	[Cash Account]/CASI_MEAL		1.60
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		2.42
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		2.89
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		0.79
11/26/...	CASI_EXP		Metropolitan Food Service City College C	plaintains and soda with ed weinb...	[Cash Account]/CASI_MEAL		4.46
11/26/...	CASI_EXP		El Nuevo Floridita	dinner after talk with Karash and ...	[CHASE MC 81872]/CASI_MEAL		21.40
11/29/...	CASI_EXP		NYUMC Cafeteria	Bob Wine and Charles at NYUMC ...	[Cash Account]/CASI_MEAL		15.63
11/29/...	CASI_EXP		NYUMC Cafeteria	addition to Bob Wine and Dine	[Cash Account]/CASI_MEAL		8.61
12/1/2...	CASI_EXP		Au Bon Pain	after shopping at Datavision	[Cash Account]/CASI_MEAL		2.88
12/3/2...	CASI_EXP		Metropolitan Food Service City College C	peter berger dinner	[Cash Account]/CASI_MEAL		11.03
12/3/2...	CASI_EXP		Metropolitan Food Service City College C	soda during break	[Cash Account]/CASI_MEAL		1.25
12/10/...	CASI_EXP	———	Metropolitan Food Service City College C	ccny dinner	[Cash Account]/CASI_MEAL		5.54
			TOTAL CASI_MEAL				161.41
			CASI_OFFICE_SUPPLIES				
10/2/2...	CASI_EXP		Office Depot #505 New Yor	paper boxes, tape	[CHASE MC 81872]/CASI_OFFICE_S...		61.00
10/6/2...	CASI_EXP		Office Depot	packing tape and boxes	[CHASE MC 81872]/CASI_OFFICE_S...		33.97
10/6/2...	CASI_EXP		Office Depot	paper boxes	[CHASE MC 81872]/CASI_OFFICE_S...		4.99
10/13/...	CASI_EXP		Office Depot	tape	[CHASE MC 81872]/CASI_OFFICE_S...		2.49
10/23/...	CASI_EXP		Office Depot #505 New Yor	tapes, paperclips	[CHASE MC 81872]/CASI_OFFICE_S...		81.11
			TOTAL CASI_OFFICE_SUPPLIES				183.56
			CASI_SHIPPING				
11/9/2...	CASI_EXP		United States Postal Services	postage ship AJ's	[Cash Account]/CASI_SHIPPING		5.35
12/29/...	CASI_EXP		United States Postal Service	1 cent stamps from machine	[Cash Account]/CASI_SHIPPING		1.00
			TOTAL CASI_SHIPPING				6.35
			CASI_TIP_DELIVERY				
12/6/2...	CASI_EXP		Delivery Tip		[Cash Account]/CASI_TIP_DELIVERY		5.00
			TOTAL CASI_TIP_DELIVERY				5.00
			CASI_TRAVEL_MEAL				

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/8/2...	CASI_EXP		Amtrak	roast turkey on Accella Train	[Cash Account]/CASI_TRAVEL_MEAL		7.25
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		4.82
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		4.09
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		6.64
11/8/2...	CASI_EXP		Mariott Hotel	coffee for lee and myself at hotel	[Cash Account]/CASI_TRAVEL_MEAL		1.29
			TOTAL CASI_TRAVEL_MEAL				24.09
			CASI_TRAVEL_SUBWAY				
10/31/...	CASI_EXP		MTA NYC Transit	metro card refill	[CHASE MC 81872]/CASI_TRAVEL_...		20.00
11/23/...	CASI_EXP		MTA NYC Transit	fill metrocard to use to get home a...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
11/26/...	CASI_EXP		MTA NYC Transit	fill metrocard to use to get home a...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
11/28/...	CASI_EXP		MTA NYC Transit	fill metrocard for lee	[Cash Account]/CASI_TRAVEL_SUB...		1.00
			TOTAL CASI_TRAVEL_SUBWAY				23.00
			CASI_TRAVEL_TAXI				
11/8/2...	CASI_EXP		Taxi	amtrak baltimore to mariott hotel	[Cash Account]/CASI_TRAVEL_TAXI		22.00
11/8/2...	CASI_EXP		Taxi	from mariott to bwi/hertz	[Cash Account]/CASI_TRAVEL_TAXI		20.00
11/8/2...	CASI_EXP		Taxi	to Penn Station	[Cash Account]/CASI_TRAVEL_TAXI		5.00
11/12/...	CASI_EXP		Taxi	from home to subway with bizarro ...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
11/12/...	CASI_EXP		Taxi	from times square (roxi) to home ...	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/12/...	CASI_EXP		Taxi	to Penn Station to pick up Bizarro	[Cash Account]/CASI_TRAVEL_TAXI		10.00
11/15/...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/15/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/17/...	CASI_EXP		Taxi	to dr. T's hotel	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/17/...	CASI_EXP		Taxi	to second ave deli with Dr. T	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/19/...	CASI_EXP		Taxi	from lga with norseen	[Cash Account]/CASI_TRAVEL_TAXI		25.00
11/19/...	CASI_EXP		Taxi	to lga to pick up norseen	[Cash Account]/CASI_TRAVEL_TAXI		25.00
11/21/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/21/...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		7.00
			TOTAL CASI_TRAVEL_TAXI				159.00
			CASI_TRAVEL_TOLLS				
11/8/2...	CASI_EXP		Delaware Turnpike	From NIST ATP to Newark/NYC	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
11/8/2...	CASI_EXP		Kennedy Memrial Highway	from NIST	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
11/8/2...	CASI_EXP		New Jersey Turnpike	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		4.50
11/8/2...	CASI_EXP		Ft. McHenry Tunnel	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
11/8/2...	CASI_EXP		New Jersey Turnpike	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		0.60
			TOTAL CASI_TRAVEL_TOLLS				12.10

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

5083

Date	Account	Num	Description	Memo	Category	Cl	Amount
			OVERALL TOTAL				3,317.53

DBK Charges for CASI/NIST

1/1/2002 Through 3/31/2002

12/5/2003

5084

Date	Account	Num	Description	Memo		Category	Cl	Amount
			CASI_AUTO_PARKING					
3/28/2...	CASI_EXP		Somerset Garage			[Cash Account]/CASI_AUTO_PARKING		20.00
3/28/2...	CASI_EXP		Enterprise Parking 45 Corp	dr wheeler apointment		[CHASE MC 81872]/CASI_AUTO_PA...		13.00
3/28/2...	CASI_EXP		Somerset Garage	tip		[Cash Account]/CASI_AUTO_PARKING		1.00
3/29/2...	CASI_EXP		Parking Garage	for zapping		[Cash Account]/CASI_AUTO_PARKING		19.00
			TOTAL CASI_AUTO_PARKING					53.00
			CASI_COMPUTER_SOFTWARE					
1/10/2...	CASI_EXP		Temporary Credit Adjustment	QPASS credit		[CHASE MC 81872]/CASI_COMPUT...		-54.07
3/21/2...	CASI_EXP		Qpass *Www.Qpass.Com 206-694	research		[CHASE MC 81872]/CASI_COMPUT...		19.95
			TOTAL CASI_COMPUTER_SOFTWARE					-34.12
			CASI_CONFERENCE_FEE					
1/18/2...	CASI_EXP		IEEE Comptr Registration	ieee conference in dc ???		[CHASE MC 81872]/CASI_CONFERE...		300.00
			TOTAL CASI_CONFERENCE_FEE					300.00
			CASI_HEALTH_DENTIST					
1/1/20...	CASI_EXP		Robert A Krackow DDS			[Krackow]/CASI_HEALTH_DENTIST		360.00
1/20/2...	CASI_EXP		Robert A. Krackow DDS			[Krackow]/CASI_HEALTH_DENTIST		3,590.00
			TOTAL CASI_HEALTH_DENTIST					3,950.00
			CASI_HEALTH_DERMATOLOGY					
1/17/2...	CASI_EXP		Patricia Dalia C.P.E.			[CHASE MC 81872]/CASI_HEALTH_...		2,112.50
			TOTAL CASI_HEALTH_DERMATOLOGY					2,112.50
			CASI_HEALTH_DOCTOR					
1/21/2...	CASI_EXP		Dr. R E White			[CHASE CHECKING 91665]/CASI_H...		600.00
			TOTAL CASI_HEALTH_DOCTOR					600.00
			CASI_HEALTH_DRUGS					
1/2/20...	CASI_EXP		Vespro	hgh		[CHASE MC 81872]/CASI_HEALTH_...		109.90
1/29/2...	CASI_EXP		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		109.90

DBK Charges for CASI/NIST

1/1/2002 Through 3/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
3/4/20...	CASI_EXP		Joel Mittleman DC	Chondrocare	[CHASE CHECKING 91665]/CASI_H...		35.00
3/13/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		109.90
3/13/2...	CASI_EXP		Vespro	Vespro Overland Parkks	[CHASE MC 81872]/CASI_HEALTH_...		55.94
			TOTAL CASI_HEALTH_DRUGS				420.64
			CASI_HEALTH_ELECTROLYSIS				
2/21/2...	CASI_EXP		Patricia Dalia New Yor	Patricia Dalia New York NY	[CHASE MC 81872]/CASI_HEALTH_...		277.50
3/28/2...	CASI_EXP		Patricia Dalia C.P.E.	laser and electro	[CHASE MC 81872]/CASI_HEALTH_...		897.50
			TOTAL CASI_HEALTH_ELECTROLYSIS				1,175.00
			CASI_HEALTH_EQUIPMENT				
3/3/20...	CASI_EXP		Paragon Sporting Goods	polar heart monitor	[CHASE MC 81872]/CASI_HEALTH_...		248.96
			TOTAL CASI_HEALTH_EQUIPMENT				248.96
			CASI_HEALTH_EYEGLASSES				
3/24/2...	CASI_EXP		Kips Bay Optical Ltd	prescription glasses	[CHASE MC 81872]/CASI_HEALTH_...		100.00
			TOTAL CASI_HEALTH_EYEGLASSES				100.00
			CASI_HEALTH_GYM-insurance reimbur...				
1/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
2/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
3/1/20...	CASI_EXP		New York Sports Club	montly membership fee	[CHASE MC 81872]/CASI_HEALTH_...		79.00
			TOTAL CASI_HEALTH_GYM-insurance...				237.00
			CASI_HEALTH_PSYCHOTHERAPY				
1/10/2...	CASI_EXP	5191	Dr. C Wheeler	wheeler intake	[CHASE CHECKING 91665]/CASI_H...		350.00
1/17/2...	CASI_EXP	5193	Dr. C Wheeler		[CHASE CHECKING 91665]/CASI_H...		150.00
1/23/2...	CASI_EXP	5195	Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
1/31/2...	CASI_EXP	5197	Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/8/20...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/15/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
2/21/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
3/28/2...	CASI_EXP		Dr. C Wheeler	wheeler regular session	[CHASE CHECKING 91665]/CASI_H...		150.00
			TOTAL CASI_HEALTH_PSYCHOTHER...				1,400.00

DBK Charges for CASI/NIST

1/1/2002 Through 3/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_HEALTH_SURGERY				
3/15/2...	CASI_EXP		Dr. Todd Berman	oral surgery, removal of failed 2 m...	[CHASE CHECKING 91665]/CASI_H...		360.00
			TOTAL CASI_HEALTH_SURGERY				360.00
			CASI_MEAL				
1/9/20...	CASI_EXP		Tex Mex Lunch	lunch for jim, charles, dbk	[Cash Account]/CASI_MEAL		17.00
1/14/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	with Charles and Bob W	[CHASE MC 81872]/CASI_MEAL		23.25
2/6/20...	CASI_EXP		Cafe Indulge New Yor	with Bob Wine	[Cash Account]/CASI_MEAL		7.58
			TOTAL CASI_MEAL				47.83
			CASI_PARKING				
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/11/2...	CASI_EXP		Muni Meter	teresia car	[Cash Account]/CASI_PARKING		2.00
2/12/2...	CASI_EXP		Muni Meter	jims car	[Cash Account]/CASI_PARKING		2.00
2/12/2...	CASI_EXP		Muni Meter	jims car	[Cash Account]/CASI_PARKING		2.00
2/12/2...	CASI_EXP		Muni Meter	jims car	[Cash Account]/CASI_PARKING		2.00
2/14/2...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
2/15/2...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
2/19/2...	CASI_EXP		Parking Meter		[Cash Account]/CASI_PARKING		2.00
			TOTAL CASI_PARKING				20.00
			CASI_PARKING_TIP				
3/29/2...	CASI_EXP		Parking Garage	for zapping	[Cash Account]/CASI_PARKING_TIP		1.00
			TOTAL CASI_PARKING_TIP				1.00
			CASI_PERIODICAL				
1/31/2...	CASI_EXP		QPass	online reprint fees	[CHASE MC 81872]/CASI_PERIODIC...		54.07
			TOTAL CASI_PERIODICAL				54.07
			CASI_STORAGE				
3/1/20...	CASI_EXP		Kips Bay Towers Condominium	Account 15562446	[CHASE CHECKING 91665]/CASI_S...		0.00
3/1/20...	CASI_EXP		Kips Bay Towers Condominium	Account 15563046	[CHASE CHECKING 91665]/CASI_S...		100.00

DBK Charges for CASI/NIST

1/1/2002 Through 3/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
			TOTAL CASI_STORAGE				100.00
			CASI_TIP_RESTAURANT				
2/6/20...	CASI_EXP		Cafe Indulge New Yor	with Bob Wine	[Cash Account]/CASI_TIP_RESTAUR...		2.42
			TOTAL CASI_TIP_RESTAURANT				2.42
			CASI_TRAVEL				
1/10/2...	CASI_EXP		MTA	subway travel	[CHASE MC 81872]/CASI_TRAVEL		20.00
1/27/2...	CASI_EXP		Smarte Carte	Orange County Airport	[Cash Account]/CASI_TRAVEL		2.00
2/1/20...	CASI_EXP		Balance Adjustment From California	misc unreconciled cash expenses ...	[Cash Account]/CASI_TRAVEL		100.00
			TOTAL CASI_TRAVEL				122.00
			CASI_TRAVEL_COMMUNICATION				
2/28/2...	CASI_EXP		Telephone Coin		[Cash Account]/CASI_TRAVEL_COM...		0.25
			TOTAL CASI_TRAVEL_COMMUNICATI...				0.25
			CASI_TRAVEL_MEAL				
1/22/2...	CASI_EXP		Pretzel Time	laguardia airport waiting for plane	[Cash Account]/CASI_TRAVEL_MEAL		2.70
1/22/2...	CASI_EXP		Starbucks Second Ave	coffee on way to airport	[Cash Account]/CASI_TRAVEL_MEAL		3.53
1/23/2...	CASI_EXP		Auntie Annes Soft Pretzels	at mmvr	[Cash Account]/CASI_TRAVEL_MEAL		2.35
1/26/2...	CASI_EXP		Mariott Hotell		[Cash Account]/CASI_TRAVEL_MEAL		2.50
1/26/2...	CASI_EXP		Panda Express	lunch at mmvr	[Cash Account]/CASI_TRAVEL_MEAL		6.01
2/13/2...	CASI_EXP		Amtrak	dinner on train	[Cash Account]/CASI_TRAVEL_MEAL		9.25
2/13/2...	CASI_EXP		Dunkin Donuts - Haagen Das	in penn station coffee and doughnut	[Cash Account]/CASI_TRAVEL_MEAL		2.45
2/13/2...	CASI_EXP		Dunkin Donuts - Haagen Das	oj and juce	[Cash Account]/CASI_TRAVEL_MEAL		3.24
2/25/2...	CASI_EXP		Sorabol	in oakland	[Cash Account]/CASI_TRAVEL_MEAL		8.63
3/5/20...	CASI_EXP		South Street Amtrak Station Boston	coffee in boston	[Cash Account]/CASI_TRAVEL_MEAL		2.67
			TOTAL CASI_TRAVEL_MEAL				43.33
			CASI_TRAVEL_PARKING				
1/27/2...	CASI_EXP		JF International Kennedy Airport Parking...	jim's parking at JFK for DBK retur...	[Cash Account]/CASI_TRAVEL_PAR...		2.00
			TOTAL CASI_TRAVEL_PARKING				2.00
			CASI_TRAVEL_TAXI				
1/10/2...	CASI_EXP		Taxi	to Dr. Wheeler	[Cash Account]/CASI_TRAVEL_TAXI		3.50

DBK Charges for CASI/NIST

1/1/2002 Through 3/31/2002

Date	Account	Num	Description	Memo	Category	Cl	Amount
1/17/2...	CASI_EXP		Taxi	to Dr. Wheeler	[Cash Account]/CASI_TRAVEL_TAXI		3.50
1/17/2...	CASI_EXP		Taxi	to Zapping	[Cash Account]/CASI_TRAVEL_TAXI		3.50
1/22/2...	CASI_EXP		Taxi	taxi 1	[Cash Account]/CASI_TRAVEL_TAXI		2.90
1/22/2...	CASI_EXP		Taxi	taxi trip w	[Cash Account]/CASI_TRAVEL_TAXI		2.30
2/6/20...	CASI_EXP		Taxi	from GLBT center with Sarah	[Cash Account]/CASI_TRAVEL_TAXI		6.10
2/7/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.30
3/5/20...	CASI_EXP		Taxi	to penn station with Jim for SIAM ...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/5/20...	CASI_EXP		Taxi	to SIAM meeting in boston with Ji...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/5/20...	CASI_EXP		Taxi	to South Street Station from SIAM...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/5/20...	CASI_EXP		Taxi	from penn station to home	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/7/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		5.00
3/8/20...	CASI_EXP		Taxi	for amiee	[Cash Account]/CASI_TRAVEL_TAXI		4.10
3/10/2...	CASI_EXP		Taxi	to Dr. White's	[Cash Account]/CASI_TRAVEL_TAXI		7.00
3/11/2...	CASI_EXP		Taxi	to Todd Berman, Dentist	[Cash Account]/CASI_TRAVEL_TAXI		4.70
3/22/2...	CASI_EXP		Taxi	to oral surgeon	[Cash Account]/CASI_TRAVEL_TAXI		4.00
3/30/2...	CASI_EXP		Taxi	to macys with windy second time	[Cash Account]/CASI_TRAVEL_TAXI		3.20
3/30/2...	CASI_EXP		Taxi	from little korea with windy	[Cash Account]/CASI_TRAVEL_TAXI		3.70
			TOTAL CASI_TRAVEL_TAXI				78.80
			CASI_TRAVEL_TIP				
1/22/2...	CASI_EXP		Taxi	taxi 1	[Cash Account]/CASI_TRAVEL_TIP		1.10
1/22/2...	CASI_EXP		Taxi	taxi trip w	[Cash Account]/CASI_TRAVEL_TIP		1.70
2/6/20...	CASI_EXP		Taxi	from GLBT center with Sarah	[Cash Account]/CASI_TRAVEL_TIP		0.90
2/7/20...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TIP		0.70
2/13/2...	CASI_EXP		Amtrak	dinner on train	[Cash Account]/CASI_TRAVEL_TIP		0.75
2/25/2...	CASI_EXP		Tip, Hotel	fairmont hotel checkin	[Cash Account]/CASI_TRAVEL_TIP		5.00
2/27/2...	CASI_EXP		Tip, Hotel	sgi meeting hotel checking	[Cash Account]/CASI_TRAVEL_TIP		5.00
2/27/2...	CASI_EXP		Tip, Hotel	sgi meeting hotel car park	[Cash Account]/CASI_TRAVEL_TIP		5.00
3/8/20...	CASI_EXP		Taxi	for amiee	[Cash Account]/CASI_TRAVEL_TIP		2.90
3/11/2...	CASI_EXP		Taxi	to Todd Berman, Dentist	[Cash Account]/CASI_TRAVEL_TIP		0.80
3/30/2...	CASI_EXP		Taxi	to macys with windy second time	[Cash Account]/CASI_TRAVEL_TIP		1.80
3/30/2...	CASI_EXP		Taxi	from little korea with windy	[Cash Account]/CASI_TRAVEL_TIP		1.30
			TOTAL CASI_TRAVEL_TIP				26.95
			CASI_TRAVEL_TOLLS				
1/23/2...	CASI_EXP		Transportation Corridor Agencies	toll toad to mmvr from bob Eislers	[Cash Account]/CASI_TRAVEL_TOLLS		2.50
1/24/2...	CASI_EXP		Transportation Corridor Agencies	toll toad to mmvr from bob Eislers	[Cash Account]/CASI_TRAVEL_TOLLS		2.50
2/13/2...	CASI_EXP		Virginia Department Of Transportation	to Raytheon	[Cash Account]/CASI_TRAVEL_TOLLS		0.25
2/13/2...	CASI_EXP		Virginia Department Of Transportation	to Raytheon	[Cash Account]/CASI_TRAVEL_TOLLS		0.25
3/29/2...	CASI_EXP		Atlantic Beach Bridge	long beach trip with sarah	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
3/29/2...	CASI_EXP		Atlantic Beach Bridge	long beach trip with Sarah	[Cash Account]/CASI_TRAVEL_TOLLS		1.25
3/29/2...	CASI_EXP		Lincoln Tunnel	passover with Sara at Amiees	[Cash Account]/CASI_TRAVEL_TOLLS		6.00

DBK Charges for CASI/NIST

1/1/2002 Through 3/31/2002

Date	Account	Num	Description		Memo		Category	Cl	Amount
			TOTAL CASI_TRAVEL_TOLLS						14.00
			CASI_TRAVEL_TRAINFARE						
2/13/2...	CASI_EXP		Wmata Cat#926	Washing	Wmata Cat#926	Washingto...	[CHASE MC 81872]/CASI_TRAVEL_...		2.20
2/13/2...	CASI_EXP		Wmata Cat#926	Washing	Wmata Cat#926	Washingto...	[CHASE MC 81872]/CASI_TRAVEL_...		3.20
			TOTAL CASI_TRAVEL_TRAINFARE						5.40
			OVERALL TOTAL						11,441.03

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

12/5/2003

5090

Date	Account	Num	Description	Memo	Category	Cl	Amount
			Unclassified Transactions				
10/1/2...	CASI_EXP			zero balance for nist project	Temporary		-3,717.40
				zero balance on the books to begin NIST project			
			TOTAL Unclassified Transactions				-3,717.40
			CASI_COMMUNICATION_TELEPHONE				
10/19/...	CASI_EXP		Cyber Cove Provinc	fax service in cape cod	[CHASE MC 81872]/CASI_COMMUNI...		7.00
			TOTAL CASI_COMMUNICATION_TEL...				7.00
			CASI_COMPUTER_HARDWARE_PRO...				
10/1/2...	CASI_EXP		Duane Reade #197 New Yor	batteries	[CHASE MC 81872]/CASI_COMPUT...		13.51
10/3/2...	CASI_EXP		Datavision New Yor	voice modems	[CHASE MC 81872]/CASI_COMPUT...		229.47
10/7/2...	CASI_EXP		Datavision New Yor	voice modems	[CHASE MC 81872]/CASI_COMPUT...		940.60
10/10/...	CASI_EXP		American Media Systems Tel5103	American Media Systems Tel510...	[CHASE MC 81872]/CASI_COMPUT...		-288.00
10/10/...	CASI_EXP		American Media Systems Tel5103	return shipping charges	[CHASE MC 81872]/CASI_COMPUT...		-34.99
11/1/2...	CASI_EXP		Datavision New Yor	return modems and scanner	[CHASE MC 81872]/CASI_COMPUT...		-334.98
			TOTAL CASI_COMPUTER_HARDWAR...				525.61
			CASI_COMPUTER_SOFTWARE				
10/1/2...	CASI_EXP		I R I S Inc Boca Ra	iris OCR	[CHASE MC 81872]/CASI_COMPUT...		408.22
10/2/2...	CASI_EXP		Rn *Real.Com Online 206-674	real jutebox upgrade	[CHASE MC 81872]/CASI_COMPUT...		14.99
10/3/2...	CASI_EXP		Dr *Symantec US 800-656	norton system works client	[CHASE MC 81872]/CASI_COMPUT...		77.40
11/13/...	CASI_EXP		Rn *Real.Com Online 206-674	netzip, should have been charged ...	[CHASE MC 81872]/CASI_COMPUT...		69.98
11/19/...	CASI_EXP		Mindmaker, Inc 408-467	speaking software	[CHASE MC 81872]/CASI_COMPUT...		69.90
12/14/...	CASI_EXP		Qpass	1 206 694 4425 www.qpass.com	[CHASE MC 81872]/CASI_COMPUT...		54.07
			TOTAL CASI_COMPUTER_SOFTWARE				694.56
			CASI_CONFERENCE				
10/29/...	CASI_EXP		Le Mond Restaurant		[CHASE MC 81872]/CASI_CONFERE...		10.50
			TOTAL CASI_CONFERENCE				10.50
			CASI_CONFERENCE_MEAL				
10/29/...	CASI_EXP		Le Mond Restaurant		[CHASE MC 81872]/CASI_CONFERE...		42.40
			TOTAL CASI_CONFERENCE_MEAL				42.40

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

Date	Account	Num	Description	Memo	Category	Cl	Amount
			CASI_HEALTH_DENTIST				
10/31/...	CASI_EXP	1023	Robert A. Krackow DDS	payoff balance	[CHASE CHECKING 91665]/CASI_H...		577.00
11/19/...	CASI_EXP		Robert A. Krackow DDS		[Krackow]/CASI_HEALTH_DENTIST		560.00
			TOTAL CASI_HEALTH_DENTIST				1,137.00
			CASI_HEALTH_DERMATOLOGY				
11/1/2...	CASI_EXP		Patricia Dalia C.P.E.	zapping	[CHASE CHECKING 91665]/CASI_H...		1,065.00
			TOTAL CASI_HEALTH_DERMATOLOGY				1,065.00
			CASI_HEALTH_DRUGS				
11/2/2...	CASI_EXP		Vespro	somato	[CHASE MC 81872]/CASI_HEALTH_...		109.90
11/30/...	CASI_EXP		Vespro	somao med for dec	[CHASE MC 81872]/CASI_HEALTH_...		109.90
12/4/2...	CASI_EXP		Corner Drug Store		[CHASE MC 81872]/CASI_HEALTH_...		172.05
			TOTAL CASI_HEALTH_DRUGS				391.85
			CASI_HEALTH_ELECTROLYSIS				
10/4/2...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		150.00
11/15/...	CASI_EXP		Patricia Dalia, C.P.E.	Zapping	[CHASE MC 81872]/CASI_HEALTH_...		677.00
11/28/...	CASI_EXP		Patricia Dalia New Yor	Patricia Dalia New York NY	[CHASE MC 81872]/CASI_HEALTH_...		677.50
12/6/2...	CASI_EXP		Patricia Dalia New Yor	zapping	[CHASE MC 81872]/CASI_HEALTH_...		840.00
			TOTAL CASI_HEALTH_ELECTROLYSIS				2,344.50
			CASI_HEALTH_EYEGLASSES				
10/6/2...	CASI_EXP		Kips Bay Optical Ltd	eyeglasses nosepiece repair	[CHASE MC 81872]/CASI_HEALTH_...		5.00
			TOTAL CASI_HEALTH_EYEGLASSES				5.00
			CASI_HEALTH_GYM-insurance reimbur...				
10/3/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
11/5/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	NY Sports Club-Ftc-C # Tel2123...	[CHASE MC 81872]/CASI_HEALTH_...		79.00
12/3/2...	CASI_EXP		NY Sports Club-Ftc-C # Tel2123	monthly	[CHASE MC 81872]/CASI_HEALTH_...		79.00
			TOTAL CASI_HEALTH_GYM-insurance...				237.00
			CASI_MEAL				

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

12/5/2003

Date	Account	Num	Description	Memo	Category	Cl	Amount
10/1/2...	CASI_EXP		Mee Noodle Shop & Gril New Yor	working with Amiee	[CHASE MC 81872]/CASI_MEAL		13.95
11/12/...	CASI_EXP		Metropolitan Food Service City College C	ccny with bizarro	[Cash Account]/CASI_MEAL		3.10
11/19/...	CASI_EXP		Metropolitan Food Service City College C	ccny with tiecher and norseen	[Cash Account]/CASI_MEAL		3.76
11/19/...	CASI_EXP		Metropolitan Food Service City College C	ccny with tiecher and norseen	[Cash Account]/CASI_MEAL		2.10
11/19/...	CASI_EXP		Carnigie Deli	with dr. tiecher, norseen, karron a...	[Cash Account]/CASI_MEAL		60.00
11/26/...	CASI_EXP		Metropolitan Food Service City College C	with ed weinberger for lecture	[Cash Account]/CASI_MEAL		1.60
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		2.42
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		2.89
11/26/...	CASI_EXP		Au Bon Pain	with ed weinberger	[Cash Account]/CASI_MEAL		0.79
11/26/...	CASI_EXP		Metropolitan Food Service City College C	plaintains and soda with ed weinb...	[Cash Account]/CASI_MEAL		4.46
11/26/...	CASI_EXP		El Nuevo Floridita	dinner after talk with Karash and ...	[CHASE MC 81872]/CASI_MEAL		21.40
11/29/...	CASI_EXP		NYUMC Cafeteria	Bob Wine and Charles at NYUMC ...	[Cash Account]/CASI_MEAL		15.63
11/29/...	CASI_EXP		NYUMC Cafeteria	addition to Bob Wine and Dine	[Cash Account]/CASI_MEAL		8.61
12/1/2...	CASI_EXP		Au Bon Pain	after shopping at Datavision	[Cash Account]/CASI_MEAL		2.88
12/3/2...	CASI_EXP		Metropolitan Food Service City College C	peter berger dinner	[Cash Account]/CASI_MEAL		11.03
12/3/2...	CASI_EXP		Metropolitan Food Service City College C	soda during break	[Cash Account]/CASI_MEAL		1.25
12/10/...	CASI_EXP		Metropolitan Food Service City College C	ccny dinner	[Cash Account]/CASI_MEAL		5.54
			TOTAL CASI_MEAL				161.41
			CASI_OFFICE_SUPPLIES				
10/2/2...	CASI_EXP		Office Depot #505 New Yor	paper boxes, tape	[CHASE MC 81872]/CASI_OFFICE_S...		61.00
10/6/2...	CASI_EXP		Office Depot	packing tape and boxes	[CHASE MC 81872]/CASI_OFFICE_S...		33.97
10/6/2...	CASI_EXP		Office Depot	paper boxes	[CHASE MC 81872]/CASI_OFFICE_S...		4.99
10/13/...	CASI_EXP		Office Depot	tape	[CHASE MC 81872]/CASI_OFFICE_S...		2.49
10/23/...	CASI_EXP		Office Depot #505 New Yor	tapes, paperclips	[CHASE MC 81872]/CASI_OFFICE_S...		81.11
			TOTAL CASI_OFFICE_SUPPLIES				183.56
			CASI_SHIPPING				
11/9/2...	CASI_EXP		United States Postal Services	postage ship AJ's	[Cash Account]/CASI_SHIPPING		5.35
12/29/...	CASI_EXP		United States Postal Service	1 cent stamps from machine	[Cash Account]/CASI_SHIPPING		1.00
			TOTAL CASI_SHIPPING				6.35
			CASI_TIP_DELIVERY				
12/6/2...	CASI_EXP		Delivery Tip		[Cash Account]/CASI_TIP_DELIVERY		5.00
			TOTAL CASI_TIP_DELIVERY				5.00
			CASI_TRAVEL_MEAL				

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

Date	Account	Num	Description	Memo	Category	Cl	Amount
11/8/2...	CASI_EXP		Amtrak	roast turkey on Accella Train	[Cash Account]/CASI_TRAVEL_MEAL		7.25
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		4.82
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		4.09
11/8/2...	CASI_EXP		NIST	lunch at NIST ATP Kick of meeting	[Cash Account]/CASI_TRAVEL_MEAL		6.64
11/8/2...	CASI_EXP		Mariott Hotel	coffee for lee and myself at hotel	[Cash Account]/CASI_TRAVEL_MEAL		1.29
			TOTAL CASI_TRAVEL_MEAL				24.09
			CASI_TRAVEL_SUBWAY				
10/31/...	CASI_EXP		MTA NYC Transit	metro card refill	[CHASE MC 81872]/CASI_TRAVEL_...		20.00
11/23/...	CASI_EXP		MTA NYC Transit	fill metrocard to use to get home a...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
11/26/...	CASI_EXP		MTA NYC Transit	fill metrocard to use to get home a...	[Cash Account]/CASI_TRAVEL_SUB...		1.00
11/28/...	CASI_EXP		MTA NYC Transit	fill metrocard for lee	[Cash Account]/CASI_TRAVEL_SUB...		1.00
			TOTAL CASI_TRAVEL_SUBWAY				23.00
			CASI_TRAVEL_TAXI				
11/8/2...	CASI_EXP		Taxi	amtrak baltimore to mariott hotel	[Cash Account]/CASI_TRAVEL_TAXI		22.00
11/8/2...	CASI_EXP		Taxi	from mariott to bwi/hertz	[Cash Account]/CASI_TRAVEL_TAXI		20.00
11/8/2...	CASI_EXP		Taxi	to Penn Station	[Cash Account]/CASI_TRAVEL_TAXI		5.00
11/12/...	CASI_EXP		Taxi	from home to subway with bizarro ...	[Cash Account]/CASI_TRAVEL_TAXI		5.00
11/12/...	CASI_EXP		Taxi	from times square (roxi) to home ...	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/12/...	CASI_EXP		Taxi	to Penn Station to pick up Bizarro	[Cash Account]/CASI_TRAVEL_TAXI		10.00
11/15/...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/15/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/17/...	CASI_EXP		Taxi	to dr. T's hotel	[Cash Account]/CASI_TRAVEL_TAXI		8.00
11/17/...	CASI_EXP		Taxi	to second ave deli with Dr. T	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/19/...	CASI_EXP		Taxi	from lga with norseen	[Cash Account]/CASI_TRAVEL_TAXI		25.00
11/19/...	CASI_EXP		Taxi	to lga to pick up norseen	[Cash Account]/CASI_TRAVEL_TAXI		25.00
11/21/...	CASI_EXP		Taxi	to dentist	[Cash Account]/CASI_TRAVEL_TAXI		6.00
11/21/...	CASI_EXP		Taxi	to zapping	[Cash Account]/CASI_TRAVEL_TAXI		7.00
			TOTAL CASI_TRAVEL_TAXI				159.00
			CASI_TRAVEL_TOLLS				
11/8/2...	CASI_EXP		Delaware Turnpike	From NIST ATP to Newark/NYC	[Cash Account]/CASI_TRAVEL_TOLLS		2.00
11/8/2...	CASI_EXP		Kennedy Memrial Highway	from NIST	[Cash Account]/CASI_TRAVEL_TOLLS		4.00
11/8/2...	CASI_EXP		New Jersey Turnpike	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		4.50
11/8/2...	CASI_EXP		Ft. McHenry Tunnel	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		1.00
11/8/2...	CASI_EXP		New Jersey Turnpike	from NIST ATP	[Cash Account]/CASI_TRAVEL_TOLLS		0.60
			TOTAL CASI_TRAVEL_TOLLS				12.10

DBK Charges for CASI/NIST

10/1/2001 Through 12/31/2001

5094

Date	Account	Num	Description	Memo	Category	Cl	Amount
			OVERALL TOTAL				3,317.53

NIST Year 1 Reconciliation 6-03-03

6/18/2003

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	CASI 15...	ATP Award Funds	ATP Award Funds	Dep. into CASI...			150,000.00	150,000.00
11/21/2001		CASI, Inc. Chase Ch...	Due from CASI	To open new N...		X	100.00	150,100.00
12/07/2001	DEP	CASI, Inc. Chase Ch...	ATP Award Funds	Txfr from CAS...		X	60,000.00	210,100.00
12/10/2001	10000	George Wolberg, PhD	NIST Subcontracts:Tec...		1.00	X		210,099.00
12/11/2001	86	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI C...	10,000.00	X		200,099.00
12/12/2001	87	Jill Feldman, CPA	NIST Subcontracts:Ad...		1,000.00	X		199,099.00
12/12/2001	88	George Wolberg, PhD	NIST Subcontracts:Tec...		8,332.33	X		190,766.67
12/12/2001	89	General Computer & ...	NIST Equipment:Ancil...		50.00	X		190,716.67
12/12/2001	90	Elisha Gurfein	NIST Travel:Auto & O...		32.80	X		190,683.87
12/14/2001	91	General Computer & ...	NIST Equipment:Hard...		8,066.00	X		182,617.87
12/14/2001	92	General Computer & ...	NIST Equipment:Hard...		3,227.00	X		179,390.87
12/14/2001	93	General Computer & ...	NIST Equipment:Hard...		1,338.00	X		178,052.87
12/14/2001	94	Hertz	Non-NIST Expenses:T...		188.80	X		177,864.07
12/14/2001	95	Frederica Miller, ESQ	NIST Subcontracts:Ad...	Gurfein contract	1,000.00	X		176,864.07
12/19/2001	96	Elisha Gurfein	NIST Travel:Other	Parking and M...	339.22	X		176,524.85
12/19/2001	10002	General Computer & ...	NIST Equipment:Ancil...		623.00	X		175,901.85
12/22/2001	10003	Oxford Health Plans	NIST Fringe Benefits:...		480.78	X		175,421.07
12/22/2001	10004	Webworqs	NIST Other:Commmun...	ISP	300.00	X		175,121.07
12/22/2001	10005	Webworqs	NIST Other:Commmun...		300.00	X		174,821.07
12/22/2001	10006	Webworqs	NIST Other:Commmun...		300.00	X		174,521.07
12/22/2001	10007	Oxford Health Plans	NIST Fringe Benefits:...		480.78	X		174,040.29
12/22/2001	10008	General Computer & ...	NIST Equipment:Hard...		4,312.00	X		169,728.29
12/22/2001	10009	Silicon City	NIST Equipment:Hard...		10,000.00	X		159,728.29
12/24/2001	EFT	American Express C...	AmEx Credit Card:Pur...		2,524.05	X		157,204.24
12/28/2001	10010	YC Cable	NIST Equipment:Ancil...		210.00	X		156,994.24
12/28/2001	10011	General Computer & ...	NIST Equipment:Hard...		1,774.00	X		155,220.24
12/28/2001	10012	Computer Aided Sur...	Due from CASI	Txfr to CASI, I...	100.00	X		155,120.24
12/28/2001	10013	Deluxe Business For...	NIST Materials/Suppli...	New checks for...	137.21	X		154,983.03
12/28/2001	10014	Oxford Health Plans	NIST Fringe Benefits:...		480.78	X		154,502.25
12/28/2001	10015	Thorn Communicatio...	NIST Other:Commmun...		284.85	X		154,217.40
12/28/2001	10016	Verizon	Non-NIST Expenses:T...		34.87	X		154,182.53
12/28/2001	10017	Computer Aided Sur...	Due from CASI	Txfr to CASI, I...	5,000.00	X		149,182.53
12/31/2001	10018	Dr. Nazma Ferdouse	-split-		398.60	X		148,783.93
12/31/2001	10019	General Computer & ...	NIST Equipment:Hard...		425.00	X		148,358.93
12/31/2001	10020	Pacific Data Storage	NIST Equipment:Hard...		456.00	X		147,902.93
12/31/2001	10021	Charles DaSalla	NIST Project Salaries:...	Dec. 01 pay per...	914.08	X		146,988.85
01/01/2002	10060	Robert Wine	NIST Subcontracts:Tec...	1/1 thru 1/31/0...	2,707.20	X		144,281.65
01/03/2002	10022	Elisha Gurfein	NIST Project Salaries:...	Dec. 01 pay per...	5,778.00	X		138,503.65
01/03/2002	10023	Elisha Gurfein	NIST Project Salaries:...	Nov. 01 pay pe...	4,611.09	X		133,892.56
01/09/2002	DEP	ATP Award Funds	ATP Award Funds			X	60,000.00	193,892.56

NIST Year 1 Reconciliation 6-03-03

6/18/2003

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	Due from CASI	Txfr to CASI, I...	10,000.00	X		183,892.56
01/09/2002	10025	Jill Feldman, CPA	NIST Subcontracts:Ad...		1,000.00	X		182,892.56
01/09/2002	10026	Frederica Miller, ESQ	Non-NIST Expenses:Pr...	Jan. 01 retainer...	1,000.00	X		181,892.56
01/09/2002	10027	Silicon City	NIST Equipment:Hard...		1,244.64	X		180,647.92
01/10/2002	10028	Federal Express	NIST Materials/Suppli...		126.41	X		180,521.51
01/10/2002	10029	Federal Express	NIST Materials/Suppli...		10.22	X		180,511.29
01/10/2002	10035	General Computer & ...	NIST Equipment:Hard...		5,301.00	X		175,210.29
01/10/2002	10036	George Wolberg, PhD	NIST Subcontracts:Tec...		8,333.33	X		166,876.96
01/10/2002	10037	Silicon City	NIST Equipment:Hard...		5,950.50	X		160,926.46
01/14/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1.00	X		160,925.46
01/15/2002	10039	NYS Tax Department	NIST Payroll Expenses		38.59	X		160,886.87
01/15/2002	10040	NJ Division of Taxati...	NIST Payroll Expenses...		617.41	X		160,269.46
01/16/2002	10041	941 Expenses Paid to...	NIST Payroll Expenses...		328.46	X		159,941.00
01/16/2002	10042	940 Expenses Paid to...	NIST Payroll Expenses...	NIST Payroll E...	86.96	X		159,854.04
01/16/2002	10043	941 Expenses Paid to...	NIST Payroll Expenses...	NIST Payroll E...	4,776.00	X		155,078.04
01/16/2002	10044	940 Expenses Paid to...	NIST Payroll Expenses...		56.00	X		155,022.04
01/21/2002	10045	Oxford Health Plans	NIST Fringe Benefits:...		480.78	X		154,541.26
01/21/2002	10046	Scott Albin	NIST Subcontracts:Tec...		500.00	X		154,041.26
01/23/2002	DEP	ATP Award Funds	ATP Award Funds			X	60,000.00	214,041.26
01/23/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,577.53	X		211,463.73
01/25/2002	10047	Charles DaSalla	NIST Project Salaries:...		1,544.52	X		209,919.21
01/25/2002	10048	James Cox	NIST Project Salaries:...		5,265.00	X		204,654.21
01/28/2002	3125	CASI, Inc. Chase Ch...	Due from CASI	Txfr from CAS...		X	500.00	205,154.21
01/30/2002	10049	Jill Feldman, CPA	Non-NIST Expenses:Pr...		1,000.00	X		204,154.21
01/31/2002	10059	Elisha Gurfein	NIST Project Salaries:...	1/26 thru 2/25/...	5,778.00	X		198,376.21
02/01/2002	10050	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	10,000.00	X		188,376.21
02/01/2002	10051	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	500.00	X		187,876.21
02/01/2002	10052	940 Expenses Paid to...	NIST Payroll Expenses...		16.56	X		187,859.65
02/01/2002	10053	941 Expenses Paid to...	NIST Payroll Expenses...		8,156.72	X		179,702.93
02/01/2002	10054	NJ Division of Taxati...	NIST Payroll Expenses...		378.33	X		179,324.60
02/01/2002	10055	NYS Tax Department	NIST Payroll Expenses...		111.52	X		179,213.08
02/01/2002	10083	Elisha Gurfein	NIST Project Salaries:...	2/01 thru 2/28/...	5,781.29	X		173,431.79
02/01/2002	10084	James Cox	NIST Project Salaries:...	2/01 thru 2/28/...	3,770.00	X		169,661.79
02/04/2002	10056	Ricoh	NIST Materials/Suppli...	Scanners -- allo...	6,419.57	X		163,242.22
02/04/2002	10057	General Computer & ...	NIST Equipment:Hard...		10,000.00	X		153,242.22
02/04/2002	10058	Frederica Miller, ESQ	Non-NIST Expenses:Pr...	Non-NIST relat...	1,000.00	X		152,242.22
02/06/2002	10061	George Wolberg, PhD	NIST Subcontracts:Tec...		8,333.33	X		143,908.89
02/07/2002	10062	Charles DaSalla	NIST Project Salaries:...		1,330.35	X		142,578.54
02/07/2002	10063	Elisha Gurfein	NIST Fringe Benefits:...	For Gurfein's e...	2,469.60	X		140,108.94
02/14/2002	10064	AT&T	Non-NIST Expenses:T...		20.35	X		140,088.59

NIST Year 1 Reconciliation 6-03-03

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/14/2002	10066	Hertz	NIST Travel:Auto & O...	For M.M.V.R. ...	213.40	X		139,875.19
02/14/2002	10067	Pacific Data Storage	NIST Equipment:Hard...		295.00	X		139,580.19
02/14/2002	10068	Time Warner Cable	NIST Other:Commmun...		18.33	X		139,561.86
02/14/2002	10069	Verizon	Non-NIST Expenses:T...		35.30	X		139,526.56
02/20/2002	DEP	ATP Award Funds	ATP Award Funds			X	60,000.00	199,526.56
02/25/2002	10070	SGI Developers	NIST Travel:Conferenc...		295.00	X		199,231.56
02/28/2002	10071	AT&T	Non-NIST Expenses:T...		43.01	X		199,188.55
02/28/2002	10072	Elisha Gurfein	NIST Travel:Conferenc...	Petty Cash exp....	236.94	X		198,951.61
02/28/2002	10073	Federal Express	NIST Materials/Suppli...		109.16	X		198,842.45
02/28/2002	10074	General Computer & ...	NIST Equipment:Hard...		3,832.00	X		195,010.45
02/28/2002	10075	MCI WorldCom	Non-NIST Expenses:T...		48.25	X		194,962.20
02/28/2002	10076	Oxford Health Plans	NIST Fringe Benefits:...		1,037.47	X		193,924.73
02/28/2002	10077	Silicon City	NIST Equipment:Hard...		2,842.00	X		191,082.73
02/28/2002	10078	St. Louis University	NIST Travel:Conferenc...		548.34	X		190,534.39
02/28/2002	10079	Zapin, Endlich & Lo...	NIST Other:Worker's ...	Worker's Comp...	463.00	X		190,071.39
02/28/2002	10080	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	14,000.00	X		176,071.39
03/01/2002	10081	Corner Drug Store	NIST Fringe Benefits:...		116.42	X		175,954.97
03/01/2002	10085	Charles DaSalla	NIST Project Salaries:...		1,274.21	X		174,680.76
03/01/2002	10086	940 Expenses Paid to...	NIST Payroll Expenses...		28.16	X		174,652.60
03/01/2002	10087	941 Expenses Paid to...	NIST Payroll Expenses...		823.56	X		173,829.04
03/01/2002	10088	NYS Tax Department	NIST Payroll Expenses...		255.92	X		173,573.12
03/01/2002	10089	941 Expenses Paid to...	NIST Payroll Expenses...		2,811.00	X		170,762.12
03/01/2002	10090	NJ Division of Taxati...	NIST Payroll Expenses...		378.33	X		170,383.79
03/01/2002	10091	NYC Dept. of Transp...	NIST Fringe Benefits:...		300.00	X		170,083.79
03/01/2002	10092	Time Warner Cable	NIST Other:Commmun...		104.46	X		169,979.33
03/01/2002	10093	Verizon	Non-NIST Expenses:T...		35.47	X		169,943.86
03/01/2002	10094	Webworqs	NIST Other:Commmun...		300.00	X		169,643.86
03/01/2002	10095	TransitChek Employ...	NIST Fringe Benefits:...		230.40	X		169,413.46
03/05/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,155.27	X		167,258.19
03/05/2002	10096	CASI, Inc. Chase Ch...	Due from CASI	"Karron salary ...	6,000.00	X		161,258.19
03/07/2002	10097	Hertz	NIST Travel:Auto & O...	Conference car ...	199.80	X		161,058.39
03/09/2002	10098	Elisha Gurfein	NIST Fringe Benefits:...	For Gurfein's e...	617.00	X		160,441.39
03/09/2002	10099	Elisha Gurfein	NIST Fringe Benefits:...	For Gurfein's e...	617.00	X		159,824.39
03/09/2002	10100	Verizon Wireless	Non-NIST Expenses:T...		29.81	X		159,794.58
03/09/2002	10101	Corner Drug Store	NIST Fringe Benefits:...		388.85	X		159,405.73
03/09/2002	10102	General Computer & ...	NIST Equipment:Hard...		1,070.00	X		158,335.73
03/09/2002	10103	MCI WorldCom	Non-NIST Expenses:T...		62.63	X		158,273.10
03/11/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,669.66	X		155,603.44
03/11/2002	EFT	American Express C...	AmEx Credit Card:Pur...		569.57	X		155,033.87
03/12/2002	10104	Computer Aided Sur...	Due from CASI	Txfr to CASI, I...	4,000.00	X		151,033.87

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/15/2002	EFT	American Express C...	AmEx Credit Card:Pur...		105.23	X		150,928.64
03/22/2002	DEP	ATP Award Funds	ATP Award Funds			X	60,000.00	210,928.64
03/22/2002	10105	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	1,776.00	X		209,152.64
03/25/2002	10106	Ferrand	NIST Subcontracts:Ad...	Scanning	100.00	X		209,052.64
03/27/2002	10108	General Computer & ...	NIST Equipment:Hard...		3,875.00	X		205,177.64
03/28/2002	10107	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	14,000.00	X		191,177.64
03/29/2002	10109	Oxford Health Plans	NIST Fringe Benefits:...		1,037.47	X		190,140.17
03/29/2002	10110	Silicon City	NIST Equipment:Ancil...		713.36	X		189,426.81
03/29/2002	10111	Thorn Communicatio...	NIST Other:Commmun...		284.85	X		189,141.96
03/29/2002	10112	Webworqs	NIST Other:Commmun...		300.00	X		188,841.96
03/29/2002	10113	Frederica Miller, ESQ	NIST Subcontracts:Ad...	Cox & Wolber...	1,000.00	X		187,841.96
03/29/2002	10114	Silicon City	NIST Equipment:Hard...		3,482.72	X		184,359.24
03/29/2002	10115	Time Warner Cable	NIST Other:Commmun...		114.23	X		184,245.01
03/29/2002	10116	Silicon City	NIST Equipment:Hard...		1,005.00	X		183,240.01
03/29/2002	10117	Silicon City	NIST Equipment:Hard...		1,849.00	X		181,391.01
03/30/2002	10120	Silicon City	NIST Equipment:Ancil...		195.00	X		181,196.01
03/30/2002	10121	Silicon City	NIST Equipment:Hard...		1,701.00	X		179,495.01
03/30/2002	10122	General Computer & ...	NIST Equipment:Hard...		2,530.00	X		176,965.01
03/30/2002	10123	AT&T	Non-NIST Expenses:T...		9.89	X		176,955.12
03/30/2002	10124	CASI, Inc. Chase Ch...	Due from CASI		4,000.00	X		172,955.12
03/31/2002	10126	Frederica Miller, ESQ	NIST Subcontracts:Ad...	April 02 retainer	1,000.00	X		171,955.12
03/31/2002	10127	Silicon City	NIST Equipment:Ancil...		35.00	X		171,920.12
03/31/2002	10128	Verizon	Non-NIST Expenses:T...		37.08	X		171,883.04
03/31/2002	10129	General Computer & ...	NIST Equipment:Ancil...		365.00	X		171,518.04
03/31/2002	10130	Silicon City	NIST Equipment:Hard...		3,354.54	X		168,163.50
04/01/2002	10118	James Cox	NIST Project Salaries:...	3/1 thru 3/31/0...	3,575.00	X		164,588.50
04/01/2002	10119	Charles DaSalla	NIST Project Salaries:...		1,247.69	X		163,340.81
04/02/2002	10131	940 Expenses Paid to...	NIST Payroll Expenses...		26.46	X		163,314.35
04/02/2002	10132	941 Expenses Paid to...	NIST Payroll Expenses...		887.04	X		162,427.31
04/02/2002	10134	NYS Tax Department	NIST Payroll Expenses...		146.38	X		162,280.93
04/02/2002	10135	General Computer & ...	NIST Equipment:Ancil...		389.00	X		161,891.93
04/02/2002	10136	George Wolberg, PhD	NIST Subcontracts:Tec...		4,225.00	X		157,666.93
04/03/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,589.81	X		155,077.12
04/14/2002	10137	Elisha Gurfein	NIST Fringe Benefits:...	Gurfein's existi...	617.40	X		154,459.72
04/14/2002	10138	Exxon	Exxon Credit Card		9.80	X		154,449.92
04/14/2002	10139	General Computer & ...	NIST Equipment:Hard...		956.00	X		153,493.92
04/15/2002	10140	Corner Drug Store	NIST Fringe Benefits:...		145.47	X		153,348.45
04/15/2002	10141	SkyTel	Non-NIST Expenses:T...		55.75	X		153,292.70
04/15/2002	10142	Verizon Wireless	Non-NIST Expenses:T...		40.52	X		153,252.18
04/15/2002	10143	Zapin, Endlich & Lo...	NIST Other:Worker's ...		439.00	X		152,813.18

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/24/2002	10144	Federal Express	NIST Materials/Suppli...		12.15	X		152,801.03
04/24/2002	10145	Hertz	NIST Travel:Auto & O...		167.97	X		152,633.06
04/24/2002	10146	MCI WorldCom	Non-NIST Expenses:T...		29.87	X		152,603.19
04/29/2002	10147	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	1,000.00	X		151,603.19
04/29/2002	10148	NYS Tax Department	NIST Payroll Expenses...		74.74	X		151,528.45
04/30/2002	DEP	ATP Award Funds	ATP Award Funds			X	70,000.00	221,528.45
04/30/2002	10149	NYS Employment Ta...	NIST Payroll Expenses...		285.07	X		221,243.38
04/30/2002	10150	941 Expenses Paid to...	NIST Payroll Expenses...		448.90	X		220,794.48
04/30/2002	10152	Pacific Data Storage	NIST Equipment:Hard...		678.00	X		220,116.48
04/30/2002	10153	American Media Syst...	NIST Equipment:Hard...		444.15	X		219,672.33
04/30/2002	10154	General Computer & ...	NIST Equipment:Hard...		948.00	X		218,724.33
04/30/2002	10155	Verizon	Non-NIST Expenses:T...		36.98	X		218,687.35
04/30/2002	10156	Silicon City	NIST Equipment:Hard...		295.00	X		218,392.35
04/30/2002	10157	NYS Employment Ta...	NIST Payroll Expenses...		5.45	X		218,386.90
04/30/2002	10158	NJ Division of Taxati...	NIST Payroll Expenses...		217.38	X		218,169.52
05/01/2002	10159	James Cox	NIST Project Salaries:...	4/1 thru 4/30/0...	3,835.00	X		214,334.52
05/01/2002	10160	Charles DaSalla	NIST Project Salaries:...	4/1 thru 4/30/0...	1,049.31	X		213,285.21
05/01/2002	10161	George Wolberg, PhD	NIST Subcontracts:Tec...		8,450.00	X		204,835.21
05/01/2002	10162	General Computer & ...	NIST Equipment:Hard...		2,335.00	X		202,500.21
05/01/2002	10164	General Computer & ...	NIST Equipment:Hard...		623.00	X		201,877.21
05/01/2002	10165	American Media Syst...	NIST Equipment:Hard...		12.59	X		201,864.62
05/01/2002	10166	AT&T	Non-NIST Expenses:T...		9.29	X		201,855.33
05/01/2002	10167	Federal Express	NIST Materials/Suppli...		61.79	X		201,793.54
05/01/2002	10168	General Computer & ...	NIST Equipment:Hard...		2,000.00	X		199,793.54
05/01/2002	10169	Oxford Health Plans	NIST Fringe Benefits:...		1,543.55	X		198,249.99
05/01/2002	10170	Ricoh	NIST Materials/Suppli...	Scanners	600.00	X		197,649.99
05/01/2002	10171	Silicon Graphics, Inc.	NIST Equipment:Hard...		4,400.00	X		193,249.99
05/01/2002	10172	Stephen Frost, PhD	NIST Subcontracts:Tec...	Honoraria	100.00	X		193,149.99
05/01/2002	10173	eMag	NIST Equipment:Soft...		1,000.00	X		192,149.99
05/01/2002	10174	Radio Logic	NIST Subcontracts:Tec...	Honoraria?	100.00	X		192,049.99
05/01/2002	10175	RCN	NIST Other:Commmun...		104.98	X		191,945.01
05/01/2002	10177	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	10,000.00	X		181,945.01
05/01/2002	10178	General Computer & ...	NIST Equipment:Hard...		176.00	X		181,769.01
05/01/2002	10179	General Computer & ...	NIST Equipment:Hard...		88.00	X		181,681.01
05/02/2002	10180	Silicon City	NIST Equipment:Hard...		1,155.00	X		180,526.01
05/02/2002	10181	Sunoco	Sunoco Credit Card		17.50	X		180,508.51
05/02/2002	10182	Time Warner Cable	NIST Other:Commmun...		114.23	X		180,394.28
05/02/2002	10183	General Computer & ...	NIST Equipment:Hard...		237.00	X		180,157.28
05/02/2002	10184	Joan Hayes, CPA	NIST Subcontracts:Ad...		1,000.00	X		179,157.28
05/03/2002	10185	941 Expenses Paid to...	NIST Payroll Expenses...		351.56	X		178,805.72

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/03/2002	10186	NYS Tax Department	NIST Payroll Expenses...		49.81	X		178,755.91
05/03/2002	10189	Ricoh	NIST Materials/Suppli...	Scanner	1,000.00	X		177,755.91
05/03/2002	10190	General Computer & ...	NIST Equipment:Hard...		5,000.00	X		172,755.91
05/03/2002	10191	Webworqs	NIST Other:Commmun...		300.00	X		172,455.91
05/06/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,491.76	X		170,964.15
05/11/2002	10192	Dr. D. B. Karron	NIST Project Salaries:...		5,019.84	X		165,944.31
05/13/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,794.53	X		164,149.78
05/14/2002	10193	Elisha Gurfein	NIST Fringe Benefits:...	Gurfein's existi...	444.27	X		163,705.51
05/14/2002	10194	Elisha Gurfein	NIST Fringe Benefits:...	Parking fees	220.77	X		163,484.74
05/21/2002	DEP	ATP Award Funds	ATP Award Funds			X	70,000.00	233,484.74
05/22/2002	10195	Federal Express	NIST Materials/Suppli...		7.48	X		233,477.26
05/22/2002	10196	General Computer & ...	NIST Equipment:Hard...		127.00	X		233,350.26
05/22/2002	10197	Oxford Health Plans	NIST Fringe Benefits:...		1,290.51	X		232,059.75
05/22/2002	10198	Silicon City	NIST Equipment:Hard...		281.95	X		231,777.80
05/22/2002	10199	Corner Drug Store	NIST Fringe Benefits:...		4.43	X		231,773.37
05/22/2002	10200	Federal Express	NIST Materials/Suppli...		16.65	X		231,756.72
05/22/2002	10201	General Computer & ...	NIST Equipment:Hard...		2,000.00	X		229,756.72
05/22/2002	10202	MCI WorldCom	Non-NIST Expenses:T...		109.81	X		229,646.91
05/22/2002	10203	SkyTel	Non-NIST Expenses:T...		49.03	X		229,597.88
05/22/2002	10204	Verizon Wireless	Non-NIST Expenses:T...		40.52	X		229,557.36
05/22/2002	10205	General Computer & ...	NIST Equipment:Hard...		333.00	X		229,224.36
05/22/2002	10206	Abe Karron	NIST Subcontracts:Tec...		1,000.00	X		228,224.36
05/24/2002	10213	Silicon City	NIST Equipment:Hard...		1,877.13	X		226,347.23
05/24/2002	10214	Silicon City	NIST Equipment:Hard...		225.00	X		226,122.23
05/24/2002	10215	Silicon City	NIST Equipment:Soft...		152.00	X		225,970.23
05/24/2002	10216	Silicon City	NIST Equipment:Hard...		1,282.20	X		224,688.03
05/24/2002	10217	Silicon City	NIST Equipment:Hard...		341.59	X		224,346.44
05/24/2002	10218	eMag	NIST Equipment:Soft...		1,000.00	X		223,346.44
05/27/2002	10219	VoiceStream Wireless	Non-NIST Expenses:T...		56.24	X		223,290.20
05/27/2002	10253	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		223,190.20
05/28/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,193.64	X		220,996.56
06/01/2002	10220	Silicon City	NIST Equipment:Hard...		2,583.05	X		218,413.51
06/01/2002	10355	Elisha Gurfein	NIST Project Salaries:...	6/01 thru 6/30/...	5,781.50	X		212,632.01
06/02/2002	10221	American Media Syst...	NIST Equipment:Hard...		244.15	X		212,387.86
06/02/2002	10222	American Media Syst...	NIST Equipment:Hard...		431.62	X		211,956.24
06/02/2002	10223	American Media Syst...	NIST Equipment:Hard...		417.58	X		211,538.66
06/02/2002	10224	General Computer & ...	NIST Equipment:Hard...		2,000.00	X		209,538.66
06/03/2002	10207	Charles DaSalla	NIST Project Salaries:...	5/01 thru 5/31/...	1,141.57	X		208,397.09
06/03/2002	10208	James Cox	NIST Project Salaries:...	5/01 thru 5/31/...	3,250.00	X		205,147.09
06/03/2002	10209	Elisha Gurfein	NIST Project Salaries:...		5,781.50	X		199,365.59

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/03/2002	10210	Elisha Gurfein	NIST Project Salaries:...	4/01 thru 4/30/...	5,781.50	X		193,584.09
06/03/2002	10211	Elisha Gurfein	NIST Project Salaries:...	3/01 thru 3/31/...	5,781.50	X		187,802.59
06/03/2002	10212	Dr. D. B. Karron	NIST Project Salaries:...	3/01 thru 5/31/...	5,002.25	X		182,800.34
06/03/2002	10225	Federal Express	NIST Materials/Suppli...		69.87	X		182,730.47
06/03/2002	10226	Silicon City	NIST Equipment:Hard...		5,000.00	X		177,730.47
06/03/2002	10227	Time Warner Cable	NIST Other:Commmun...		107.12	X		177,623.35
06/03/2002	10228	Verizon	Non-NIST Expenses:T...		37.33	X		177,586.02
06/03/2002	10229	CASI, Inc. Chase Ch...	Due from CASI	Txfr to CASI, I...	4,000.00	X		173,586.02
06/03/2002	10230	NYS Employment Ta...	NIST Payroll Expenses...		977.33	X		172,608.69
06/03/2002	10231	FrozenCPU.com	NIST Equipment:Hard...		608.33	X		172,000.36
06/03/2002	10236	Abe Karron	NIST Equipment:Ancil...	Reimbursement...	14.26	X		171,986.10
06/04/2002	10232	941 Expenses Paid to...	NIST Payroll Expenses...		9,600.90	X		162,385.20
06/04/2002	10233	Social Security paym...	NIST Payroll Expenses...		5,143.40	X		157,241.80
06/04/2002	10234	NYS Tax Department	NIST Payroll Expenses...		556.53	X		156,685.27
06/04/2002	10237	RCN	Non-NIST Expenses:T...		60.51	X		156,624.76
06/05/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,250.58	X		155,374.18
06/12/2002		NJ Division of Taxati...	NIST Payroll Expenses...	Reimbursement...		X	207.51	155,581.69
06/12/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1.00	X		155,580.69
06/25/2002	10247	Figlia & Sons, Inc.	NIST Equipment:Ancil...		1,995.00	X		153,585.69
06/25/2002	10249	MCI WorldCom	Non-NIST Expenses:T...		9.83	X		153,575.86
06/25/2002	10251	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		153,475.86
06/25/2002	10252	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		153,375.86
06/26/2002	10254	TransitChek Employ...	NIST Fringe Benefits:...		303.20	X		153,072.66
06/30/2002	10266	Scott Albin	NIST Subcontracts:Tec...	6/01 thru 6/30/...	1,702.04	X		151,370.62
06/30/2002	10267	Charles DaSalla	NIST Project Salaries:...	6/01 thru 6/30/...	1,520.21	X		149,850.41
06/30/2002	10268	Nicholee Wynter	NIST Project Salaries:...	6/01 thru 6/30/...	1,586.03	X		148,264.38
07/01/2002	10262	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		148,164.38
07/01/2002	10270	Verizon Wireless	Non-NIST Expenses:T...		40.52	X		148,123.86
07/01/2002	10271	General Computer & ...	NIST Equipment:Hard...		749.00	X		147,374.86
07/01/2002	10272	Coffee Distributing	NIST Materials/Suppli...		76.21	X		147,298.65
07/01/2002	10273	General Computer & ...	NIST Equipment:Soft...		179.00	X		147,119.65
07/01/2002	10274	Oxford Health Plans	NIST Fringe Benefits:...		1,290.51	X		145,829.14
07/01/2002	10275	American Advanced ...	NIST Equipment:Hard...		215.00	X		145,614.14
07/01/2002	10276	Silicon City	NIST Equipment:Hard...		744.18	X		144,869.96
07/01/2002	10277	AT&T	Non-NIST Expenses:T...		16.37	X		144,853.59
07/01/2002	10278	SkyTel	Non-NIST Expenses:T...		48.95	X		144,804.64
07/01/2002	10279	VoiceStream Wireless	Non-NIST Expenses:T...		39.99	X		144,764.65
07/01/2002	10354	James Cox	NIST Project Salaries:...	7/01 thru 7/31/...	5,200.00	X		139,564.65
07/01/2002	10356	Charles DaSalla	NIST Project Salaries:...	7/01 thru 7/31/...	1,591.10	X		137,973.55
07/01/2002	10357	Nicholee Wynter	NIST Project Salaries:...	7/01 thru 7/31/...	2,028.11	X		135,945.44

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002		Dr. D. B. Karron	NIST Project Salaries:...	Reversal of Jun...		X	25,023.17	160,968.61
07/02/2002	DEP	ATP Award Funds	ATP Award Funds			X	70,000.00	230,968.61
07/02/2002	10269	James Cox	NIST Project Salaries:...	6/1 thru 6/30/0...	5,785.00	X		225,183.61
07/02/2002	10280	Dr. D. B. Karron	NIST Project Salaries:...	6/01 thru 6/30/...	25,023.17	X		200,160.44
07/02/2002	10281	General Computer & ...	NIST Equipment:Hard...		2,450.00	X		197,710.44
07/02/2002	10282	Corner Drug Store	NIST Fringe Benefits:...		237.42	X		197,473.02
07/02/2002	10283	Federal Express	NIST Materials/Suppli...		36.45	X		197,436.57
07/02/2002	10284	PreFlight Ventures	NIST Travel:Conferenc...		50.00	X		197,386.57
07/02/2002	10285	ConEdison	Non-NIST Expenses:C...		304.52	X		197,082.05
07/02/2002	10286	ConEdison Solutions	Non-NIST Expenses:C...		527.53	X		196,554.52
07/02/2002	10287	RCN	NIST Other:Commmun...		60.51	X		196,494.01
07/02/2002	10288	Silicon City	NIST Equipment:Hard...		366.56	X		196,127.45
07/02/2002	10289	Time Warner Cable	NIST Other:Commmun...		115.69	X		196,011.76
07/02/2002	10319	One Stop Business ...	NIST Other:Repairs		107.17	X		195,904.59
07/03/2002	EFT	American Express C...	AmEx Credit Card:Pur...		982.37	X		194,922.22
07/05/2002	10290	Dr. D. B. Karron	NIST Project Salaries:...	10/01 thru 10/3...	5,552.01	X		189,370.21
07/05/2002	10291	Dr. D. B. Karron	NIST Project Salaries:...	11/01 thru 11/3...	4,756.38	X		184,613.83
07/05/2002	10292	Dr. D. B. Karron	NIST Project Salaries:...	12/01 thru 12/3...	9,288.07	X		175,325.76
07/05/2002	10297	Federal Express	NIST Materials/Suppli...		12.17	X		175,313.59
07/05/2002	10300	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		175,213.59
07/05/2002	10301	Thorn Communicatio...	NIST Other:Commmun...		284.85	X		174,928.74
07/05/2002	10302	Verizon	Non-NIST Expenses:T...		37.40	X		174,891.34
07/05/2002	10303	Verizon	Non-NIST Expenses:T...		145.44	X		174,745.90
07/05/2002	10307	Elisha Gurfein	-split-		369.30	X		174,376.60
07/05/2002	10308	Federal Express	NIST Materials/Suppli...		31.29	X		174,345.31
07/05/2002	10309	SkyTel	Non-NIST Expenses:T...		49.68	X		174,295.63
07/06/2002	10312	George Wolberg, PhD	NIST Travel:Conferenc...	Conference fee ...	225.00	X		174,070.63
07/06/2002	10313	Vision Shape, Inc.	NIST Equipment:Hard...		1,643.25	X		172,427.38
07/06/2002	10314	Silicon City	NIST Equipment:Hard...		315.87	X		172,111.51
07/06/2002	10315	Silicon City	NIST Equipment:Hard...		787.73	X		171,323.78
07/06/2002	10316	eMag	NIST Equipment:Soft...		850.00	X		170,473.78
07/06/2002	10317	Webworqs	NIST Other:Commmun...		300.00	X		170,173.78
07/08/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,000.00	X		169,173.78
07/08/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,000.00	X		168,173.78
07/12/2002	10320	941 Expenses Paid to...	NIST Payroll Expenses...		15,788.98	X		152,384.80
07/12/2002	10321	NYS Employment Ta...	NIST Payroll Expenses...		3,784.13	X		148,600.67
07/13/2002	10322	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		147,600.67
07/13/2002	10323	Dr. D. B. Karron	Non-NIST Expenses:R...	July 02 rent	2,000.00	X		145,600.67
07/13/2002	10324	Federal Express	NIST Materials/Suppli...		14.36	X		145,586.31
07/13/2002	10325	Ferrand	Non-NIST Expenses:C...		100.00	X		145,486.31

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/13/2002	10326	General Computer & ...	NIST Equipment:Hard...		2,000.00	X		143,486.31
07/13/2002	10327	Joan Hayes, CPA	NIST Subcontracts:Ad...	Cost Principles...	1,090.00	X		142,396.31
07/13/2002	10329	Ferrand	Non-NIST Expenses:C...		100.00	X		142,296.31
07/13/2002	10330	Ferrand	Non-NIST Expenses:C...		100.00	X		142,196.31
07/13/2002	10331	MCI WorldCom	Non-NIST Expenses:T...		51.01	X		142,145.30
07/13/2002	10332	Silicon City	NIST Equipment:Hard...		336.59	X		141,808.71
07/13/2002	10333	Silicon City	NIST Equipment:Hard...		808.66	X		141,000.05
07/13/2002	10334	Silicon City	NIST Equipment:Hard...		1,560.98	X		139,439.07
07/13/2002	10335	Webworqs	NIST Other:Commmun...		300.00	X		139,139.07
07/13/2002	10336	Webworqs	NIST Other:Commmun...		300.00	X		138,839.07
07/13/2002	10337	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		138,739.07
07/13/2002	10338	Solomon and Bernstein	Non-NIST Expenses:Pr...	DARPA-related	135.00	X		138,604.07
07/15/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,074.91	X		137,529.16
07/18/2002	10339	Verizon Wireless	Non-NIST Expenses:T...		40.52	X		137,488.64
07/20/2002	10340	Ferrand	Non-NIST Expenses:C...		100.00	X		137,388.64
07/20/2002	10341	FrozenCPU.com	NIST Equipment:Hard...		237.50	X		137,151.14
07/26/2002	10344	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		137,051.14
07/26/2002	10345	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		136,951.14
07/26/2002	10372	George Wolberg, PhD	NIST Subcontracts:Tec...		1,000.00	X		135,951.14
07/29/2002	DEP	ATP Award Funds	ATP Award Funds			X	70,000.00	205,951.14
07/29/2002	10346	State of NJ -- NJ-927	NIST Payroll Expenses...	State of NJ -- N...	436.62	X		205,514.52
07/29/2002	10347	State of NJ -- NJ-927	NIST Payroll Expenses...	State of NJ -- N...	775.50	X		204,739.02
07/30/2002	DEP	PayPal	NIST Materials/Suppli...			X	0.23	204,739.25
07/30/2002	DEP	PayPal	NIST Materials/Suppli...			X	0.02	204,739.27
07/30/2002	10348	NJ Division of Taxati...	NIST Payroll Expenses...		1,134.99	X		203,604.28
07/30/2002	10350	Elisha Gurfein	-split-	Travel & Parki...	171.60	X		203,432.68
07/30/2002	10351	Elisha Gurfein	NIST Fringe Benefits:...	Gurfein's existi...	444.27	X		202,988.41
07/30/2002	10352	Elisha Gurfein	NIST Fringe Benefits:...	Gurfein's existi...	417.65	X		202,570.76
07/31/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,940.01	X		199,630.75
07/31/2002	10349	NYS Employment Ta...	NIST Payroll Expenses...		518.80	X		199,111.95
08/01/2002	10358	Ferrand	Non-NIST Expenses:C...		100.00	X		199,011.95
08/01/2002	10359	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		198,911.95
08/02/2002	10363	Elisha Gurfein	NIST Project Salaries:...	7/01 thru 7/31/...	5,781.50	X		193,130.45
08/02/2002	10366	NJ Division of Taxati...	NIST Payroll Expenses...		756.66	X		192,373.79
08/02/2002	10367	AT&T	Non-NIST Expenses:T...		23.42	X		192,350.37
08/02/2002	10369	Exxon	Exxon Credit Card		19.71	X		192,330.66
08/02/2002	10370	Ferrand	Non-NIST Expenses:C...		100.00	X		192,230.66
08/02/2002	10371	General Computer & ...	NIST Equipment:Hard...		396.00	X		191,834.66
08/02/2002	10373	Hertz	NIST Travel:Auto & O...	Car hire for trip...	322.36	X		191,512.30
08/02/2002	10374	I.E.E.E.	NIST Travel:Conferenc...		54.13	X		191,458.17

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/02/2002	10375	James Cox	NIST Materials/Suppli...		25.00	X		191,433.17
08/02/2002	10376	NYC Dept. of Parkin...	Non-NIST Expenses:Fi...		55.00	X		191,378.17
08/02/2002	10377	NYC Dept. of Transp...	NIST Fringe Benefits:...		300.00	X		191,078.17
08/02/2002	10378	Oxford Health Plans	NIST Fringe Benefits:...		1,771.29	X		189,306.88
08/02/2002	10379	Pennie & Edmonds, ...	Non-NIST Expenses:Pr...		334.00			188,972.88
08/02/2002	10382	Sunoco	Sunoco Credit Card		25.90	X		188,946.98
08/02/2002	10383	Time Warner Cable	NIST Other:Commmun...		112.00	X		188,834.98
08/02/2002	10384	Verizon	Non-NIST Expenses:T...		37.36	X		188,797.62
08/02/2002	10385	Verizon	Non-NIST Expenses:T...		196.78	X		188,600.84
08/02/2002	10386	Vision Shape, Inc.	NIST Equipment:Hard...		3,000.00	X		185,600.84
08/02/2002	10387	VoiceStream Wireless	Non-NIST Expenses:T...		39.99	X		185,560.85
08/02/2002	10388	Yehoshua Zeevi	-split-	Honoraria; Tra...	469.80	X		185,091.05
08/02/2002	10401	Dr. D. B. Karron	NIST Project Salaries:...	7/01 thru 7/31/...	5,675.03	X		179,416.02
08/03/2002	10389	Pennie & Edmonds, ...	Non-NIST Expenses:Pr...	Old Wegner pa...	337.15			179,078.87
08/03/2002	10390	Silicon City	NIST Equipment:Hard...		1,000.00	X		178,078.87
08/03/2002	10391	Webworqs	NIST Other:Commmun...		300.00	X		177,778.87
08/05/2002	EFT	PayPal	NIST Materials/Suppli...		250.00	X		177,528.87
08/06/2002	EFT	PayPal	NIST Materials/Suppli...		80.00	X		177,448.87
08/06/2002	10392	MetroSolar, Inc.	NIST Equipment:Ancil...	Cooling system...	1,000.00	X		176,448.87
08/07/2002	10393	RCN	NIST Other:Commmun...		177.82	X		176,271.05
08/07/2002	10394	RCN	NIST Other:Commmun...		4.70	X		176,266.35
08/07/2002	10395	Silicon City	NIST Equipment:Hard...		5,611.65	X		170,654.70
08/07/2002	10396	Silicon City	NIST Equipment:Hard...		111.99	X		170,542.71
08/07/2002	10397	Federal Express	NIST Materials/Suppli...		11.52	X		170,531.19
08/07/2002	10399	Corner Drug Store	NIST Fringe Benefits:...		33.50	X		170,497.69
08/07/2002	10404	Federal Express	NIST Materials/Suppli...		22.36	X		170,475.33
08/07/2002	10405	ConEdison	Non-NIST Expenses:C...		374.19	X		170,101.14
08/08/2002	10400	First Rehabilitation I...	Non-NIST Expenses:B...	"Business insur...	163.30	X		169,937.84
08/09/2002	10402	941 Expenses Paid to...	NIST Payroll Expenses...		30,029.74	X		139,908.10
08/09/2002	10403	NYS Employment Ta...	NIST Payroll Expenses...		6,880.66	X		133,027.44
08/13/2002	DEP	American Media Syst...	NIST Equipment:Hard...	Refund		X	370.00	133,397.44
08/13/2002	3196	CASI, Inc. Chase Ch...	Due from CASI	Txfr to NIST c...		X	20,000.00	153,397.44
08/18/2002	10406	Scott Albin	NIST Subcontracts:Tec...		1,151.71	X		152,245.73
08/18/2002	10407	Dr. D. B. Karron	DBK Loan		750.00	X		151,495.73
08/18/2002	10408	SkyTel	Non-NIST Expenses:T...		96.28	X		151,399.45
08/18/2002	10409	Verizon Wireless	Non-NIST Expenses:T...		40.52	X		151,358.93
08/18/2002	10413	Ken Jackson	NIST Subcontracts:Ad...		1,360.00	X		149,998.93
08/18/2002	10414	Ferrand	Non-NIST Expenses:C...		100.00	X		149,898.93
08/18/2002	10426	Federal Express	NIST Materials/Suppli...		7.79	X		149,891.14
08/19/2002	10410	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		149,791.14

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/19/2002	10411	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		149,691.14
08/20/2002	10412	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		149,591.14
08/29/2002	10415	Ferrand	Non-NIST Expenses:C...		100.00	X		149,491.14
08/29/2002	10416	Ferrand	Non-NIST Expenses:C...		100.00	X		149,391.14
08/29/2002	10417	Ferrand	Non-NIST Expenses:C...		100.00	X		149,291.14
08/30/2002		General Computer & ...	NIST Equipment:Hard...	Refund on purc...		X	1,181.79	150,472.93
08/30/2002	10418	State of NJ -- NJ-927	NIST Payroll Expenses...	State of NJ -- N...	29.01	X		150,443.92
09/03/2002	EFT	American Express C...	AmEx Credit Card:Pur...		2,430.41	X		148,013.51
09/04/2002	DEP	Dr. D. B. Karron	DBK Loan	Txfr from DBK...		X	3,000.00	151,013.51
09/05/2002	DEP	ATP Award Funds	ATP Award Funds			X	0.11	151,013.62
09/06/2002	EFT	ATP Award Funds	ATP Award Funds			X	69,999.89	221,013.51
09/06/2002	10420	Oxford Health Plans	NIST Fringe Benefits:...		101.22	X		220,912.29
09/06/2002	10421	Charles DaSalla	NIST Project Salaries:...		1,372.23	X		219,540.06
09/06/2002	10422	James Cox	NIST Project Salaries:...		3,250.00	X		216,290.06
09/06/2002	10423	Nicholee Wynter	NIST Project Salaries:...		1,801.26	X		214,488.80
09/06/2002	10424	Ken Jackson	NIST Subcontracts:Ad...		920.00	X		213,568.80
09/06/2002	10425	ConEdison	Non-NIST Expenses:C...		361.76	X		213,207.04
09/11/2002	10427	MCI WorldCom	Non-NIST Expenses:T...		99.35	X		213,107.69
09/11/2002	10428	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		213,007.69
09/11/2002	10429	Federal Express	NIST Materials/Suppli...		60.08	X		212,947.61
09/11/2002	10430	General Computer & ...	NIST Equipment:Hard...		190.00	X		212,757.61
09/11/2002	10431	Exxon	Exxon Credit Card		19.79	X		212,737.82
09/11/2002	10432	RCN	NIST Other:Commmun...		1.50	X		212,736.32
09/11/2002	10434	Ferrand	Non-NIST Expenses:C...		100.00	X		212,636.32
09/11/2002	10435	Ferrand	Non-NIST Expenses:C...		100.00	X		212,536.32
09/11/2002	10436	Verizon	Non-NIST Expenses:T...		38.52	X		212,497.80
09/11/2002	10437	George Wolberg, PhD	NIST Subcontracts:Tec...		1,000.00			211,497.80
09/11/2002	10438	Time Warner Cable	NIST Other:Commmun...		112.00	X		211,385.80
09/11/2002	10439	Hertz	Non-NIST Expenses:T...	DARPA-relate...	316.70	X		211,069.10
09/11/2002	10440	eMag	NIST Equipment:Soft...		1,000.00	X		210,069.10
09/11/2002	10441	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		209,969.10
09/11/2002	10442	Silicon City	NIST Equipment:Hard...		1,000.00	X		208,969.10
09/11/2002	10443	Silicon City	NIST Equipment:Hard...		570.00	X		208,399.10
09/11/2002	10444	Vision Shape, Inc.	NIST Equipment:Hard...		2,000.00	X		206,399.10
09/11/2002	10445	SkyTel	Non-NIST Expenses:T...		49.70	X		206,349.40
09/11/2002	10446	VoiceStream Wireless	Non-NIST Expenses:T...		93.21	X		206,256.19
09/11/2002	10447	Corner Drug Store	NIST Fringe Benefits:...		206.72	X		206,049.47
09/11/2002	10448	941 Expenses Paid to...	NIST Payroll Expenses...		1,687.54	X		204,361.93
09/11/2002	10449	NYS Employment Ta...	NIST Payroll Expenses...		406.13	X		203,955.80
09/11/2002	10452	AT&T	Non-NIST Expenses:T...		18.12	X		203,937.68

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002	10450	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		203,837.68
09/12/2002	10451	Dr. D. B. Karron	DBK Loan	"Karron draw; ...	15,000.00	X		188,837.68
09/12/2002	10453	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		187,837.68
09/12/2002	10454	MCI WorldCom	Non-NIST Expenses:T...		58.96	X		187,778.72
09/12/2002	10455	RCN	NIST Other:Commmun...		113.99	X		187,664.73
09/12/2002	10456	Verizon Wireless	Non-NIST Expenses:T...		40.52	X		187,624.21
09/13/2002	10457	Elisha Gurfein	NIST Project Salaries:...	8/01 thru 8/31/...	5,781.51	X		181,842.70
09/13/2002	10470	Matt Rothman	NIST Project Salaries:...	9/02 thru 9/08 ...	591.89	X		181,250.81
09/16/2002	EFT	American Express C...	AmEx Credit Card:Pur...		1,601.02	X		179,649.79
09/17/2002	10458	American Express C...	AmEx Credit Card:Pur...		1,379.37	X		178,270.42
09/19/2002	10459	Federal Express	NIST Materials/Suppli...		58.67	X		178,211.75
09/19/2002	10460	Nicholee Wynter	NIST Fringe Benefits:...	Emergency travel	26.75	X		178,185.00
09/19/2002	10462	Ken Jackson	NIST Subcontracts:Ad...		1,000.00	X		177,185.00
09/19/2002	10464	Verizon	Non-NIST Expenses:T...		163.59	X		177,021.41
09/19/2002	10465	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		176,921.41
09/19/2002	10466	941 Expenses Paid to...	NIST Payroll Expenses...		2,246.76	X		174,674.65
09/19/2002	10467	NJ Division of Taxati...	NIST Payroll Expenses...		378.33	X		174,296.32
09/19/2002	10468	Silicon City	NIST Equipment:Hard...		1,305.00	X		172,991.32
09/19/2002	10469	Silicon City	NIST Equipment:Hard...		2,447.11	X		170,544.21
09/20/2002	10471	Matt Rothman	NIST Project Salaries:...	9/09 thru 9/15 ...	469.53	X		170,074.68
09/23/2002	10492	Elisha Gurfein	-split-		162.82	X		169,911.86
09/25/2002	10473	Dr. D. B. Karron	DBK Loan	"Karron draw, ...	5,000.00	X		164,911.86
09/30/2002	10474	Elisha Gurfein	NIST Project Salaries:...	9/01 thru 9/30/...	6,020.14	X		158,891.72
09/30/2002	10475	James Cox	NIST Project Salaries:...	9/01 thru 9/30/...	1,096.14	X		157,795.58
09/30/2002	10476	Charles DaSalla	NIST Project Salaries:...	8/02 thru 9/01/...	1,296.13	X		156,499.45
09/30/2002	10477	Matt Rothman	NIST Project Salaries:...	9/17 thru 9/30/...	1,339.34	X		155,160.11
09/30/2002	10478	Reggie Peralta	NIST Project Salaries:...	9/01 thru 9/30/...	1,096.37	X		154,063.74
09/30/2002	10479	Nicholee Wynter	NIST Project Salaries:...	9/01 thru 9/30/...	1,646.51	X		152,417.23
09/30/2002	10482	Ferrand	Non-NIST Expenses:C...		100.00	X		152,317.23
09/30/2002	10483	Ferrand	Non-NIST Expenses:C...		100.00	X		152,217.23
09/30/2002	10484	Rosalee Metz	NIST Fringe Benefits:...		100.00	X		152,117.23
09/30/2002	10485	Todd Berman, DMD	NIST Fringe Benefits:...		375.00	X		151,742.23
09/30/2002	10488	941 Expenses Paid to...	NIST Payroll Expenses...		8,555.46	X		143,186.77
09/30/2002	10489	NYS Employment Ta...	NIST Payroll Expenses...		783.31	X		142,403.46
09/30/2002	10490	941 Expenses Paid to...	NIST Payroll Expenses...		18,899.62	X		123,503.84
09/30/2002	10491	NYS Employment Ta...	NIST Payroll Expenses...		6,582.00	X		116,921.84
09/30/2002	10493	Silicon City	NIST Equipment:Hard...		14,000.00	X		102,921.84
09/30/2002	10495	Sunoco	Sunoco Credit Card		10.50	X		102,911.34
09/30/2002	10497	Ken Jackson	NIST Subcontracts:Ad...		1,650.00	X		101,261.34
09/30/2002	10498	Elisha Gurfein	NIST Fringe Benefits:...		417.65	X		100,843.69

Register: NIST Checking -- 3565
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10499	S.G.I.	NIST Equipment:Hard...		139.20	X		100,704.49
09/30/2002	10500	General Computer & ...	NIST Equipment:Ancil...		105.00			100,599.49
09/30/2002	10503	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00			99,599.49
09/30/2002	10506	Elisha Gurfein	NIST Fringe Benefits:...		357.00	X		99,242.49
09/30/2002	10507	Elisha Gurfein	NIST Fringe Benefits:...		417.65	X		98,824.84
09/30/2002	10511	Corner Drug Store	NIST Fringe Benefits:...		473.98	X		98,350.86
09/30/2002	10516	City College of New ...	NIST Fringe Benefits:...	Tuition for C. ...	1,907.85			96,443.01
09/30/2002	10517	General Computer & ...	NIST Equipment:Hard...		1,200.00	X		95,243.01
09/30/2002	10541	Levinson Lerner Ber...	Non-NIST Expenses:Pr...	Old patent rene...	352.60			94,890.41
09/30/2002	10573	SkyTel	Non-NIST Expenses:T...		48.19			94,842.22
09/30/2002	10575	Federal Express	NIST Materials/Suppli...		12.75			94,829.47

-150000.00

-55170.50

5107

CASI Year 1 Reconciliation 6-03-03

6/18/2003

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001	EFT	Chase SBFS Loan	Chase SBFS Loan		755.29	X		-352.01
10/11/2001	2961	Dr. D. B. Karron	DBK Loan		300.00	X		-652.01
10/11/2001	DEP	Dr. D. B. Karron	DBK Loan	#1006 from D...		X	2,000.00	1,347.99
10/14/2001	2955	Thorn Communicatio...	NIST Other:Communic...		284.85	X		1,063.14
10/14/2001	2956	Ferrand	Office:Cleaning		100.00	X		963.14
10/14/2001	2957	Ferrand	Office:Cleaning		100.00	X		863.14
10/14/2001	2958	SkyTel	Communication:Pager		53.27	X		809.87
10/14/2001	2959	Ferrand	Office:Cleaning		100.00	X		709.87
10/14/2001	2960	American Express C...	AmEx Corp. Credit Ca...		235.82	X		474.05
10/14/2001	2953	Dr. D. B. Karron	DBK Loan		300.00	X		174.05
10/14/2001	2954	Ferrand	-split-		110.00	X		64.05
10/14/2001		Chase Bank	Bank Service Charges	Dep. error on F...		X	10.00	74.05
10/22/2001		Chase Bank	Bank Service Charges	Monthly analys...	25.00	X		49.05
10/22/2001	DEP		Office:Insurance	Refund		X	26.00	75.05
10/26/2001	2962	Dr. D. B. Karron	DBK Loan		75,000.00	X		-74,924.95
10/26/2001	2963	AT&T	Communication:Teleph...		44.40	X		-74,969.35
10/26/2001	2964	ConEdison	Utilities:ConEd		174.42	X		-75,143.77
10/26/2001	2966	Ferrand	Office:Supplies		10.00	X		-75,153.77
10/26/2001	2967	Dr. Adam Flisser	DBK Personal	Doctor for Julie	200.00	X		-75,353.77
10/26/2001	2968	General Computer & ...	NIST Equipment:Ancil...		214.34	X		-75,568.11
10/26/2001	2969	MCI WorldCom	Communication:Teleph...		92.67	X		-75,660.78
10/26/2001	2970	Oxford Health Plans	NIST Fringe Benefits:...		441.79	X		-76,102.57
10/26/2001	2971	SkyTel	Communication:Pager		48.99	X		-76,151.56
10/26/2001	2972	Time Warner Cable	NIST Other:Communic...		17.52	X		-76,169.08
10/26/2001	2973	VeriSign, Inc.	Communication:Intern...	Non-NIST: Do...	70.00	X		-76,239.08
10/26/2001	2974	Verizon	Communication:Teleph...		110.55	X		-76,349.63
10/26/2001	2975	Federal Express	NIST Materials/Suppli...		7.01	X		-76,356.64
10/26/2001	2976	R. White, M.D.	NIST Fringe Benefits:...		600.00	X		-76,956.64
10/26/2001	2977	Dr. D. B. Karron	Rent	Jan. 00 rent	2,000.00	X		-78,956.64
10/26/2001	2978	Dr. D. B. Karron	Rent	Feb. 00 rent	2,000.00	X		-80,956.64
10/26/2001	2979	Dr. D. B. Karron	Rent	March 00	2,000.00	X		-82,956.64
10/26/2001	2980	Dr. D. B. Karron	Rent	April 00	2,000.00	X		-84,956.64
10/26/2001	2981	Dr. D. B. Karron	Rent	May 00 rent	2,000.00	X		-86,956.64
10/26/2001	2982	Dr. D. B. Karron	Rent	June 00 rent	2,000.00	X		-88,956.64
10/26/2001	2983	Dr. D. B. Karron	Rent	July 00	2,000.00	X		-90,956.64
10/26/2001	2984	Dr. D. B. Karron	Rent	Aug. 00 rent	2,000.00	X		-92,956.64
10/26/2001	2985	Dr. D. B. Karron	Rent	Sept. 00 rent	2,000.00	X		-94,956.64
10/26/2001	2986	American Express C...	AmEx Corp. Credit Ca...		50.00	X		-95,006.64
10/26/2001	2989	Deluxe Business For...	Office:Supplies		112.86	X		-95,119.50
10/26/2001	2990	Deluxe Business For...	Office:Supplies	Checks for DB...	151.76	X		-95,271.26

5108

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2991	General Computer & ...	NIST Equipment:Ancil...		41.14	X		-95,312.40
10/26/2001	2992	TransitChek Employ...	NIST Fringe Benefits:...		105.60	X		-95,418.00
10/26/2001	2993	General Computer & ...	NIST Equipment:Ancil...		158.05	X		-95,576.05
10/26/2001	2994	ConEdison	Utilities:ConEd		139.80	X		-95,715.85
10/26/2001	2995	Federal Express	NIST Materials/Suppli...		12.34	X		-95,728.19
10/26/2001	2996	M.M.V.R.	NIST Travel:Conferenc...		430.00	X		-96,158.19
10/26/2001	2997	General Computer & ...	NIST Equipment:Hard...		3,315.70	X		-99,473.89
10/26/2001	DEP	NIST ATP Program	ATP Award Funds			X	150,000.00	50,526.11
10/26/2001	2998	General Computer & ...	NIST Equipment:Hard...		4,451.24	X		46,074.87
10/26/2001	2999	ConEdison Solutions	Utilities:ConEdison So...		254.77	X		45,820.10
10/26/2001	3000	General Computer & ...	NIST Equipment:Hard...		4,957.85	X		40,862.25
10/26/2001	3001	Time Warner Cable	NIST Other:Communic...		17.52	X		40,844.73
10/26/2001	3003	General Computer & ...	NIST Equipment:Hard...		4,000.00	X		36,844.73
10/26/2001	3002	Verizon	Communication:Teleph...		60.48	X		36,784.25
10/26/2001	3004	General Computer & ...	NIST Equipment:Hard...		3,000.00	X		33,784.25
10/26/2001	2988	AT&T	Communication:Teleph...		27.35	X		33,756.90
10/31/2001	3005	Elisha Gurfein	NIST Project Salaries:...		5,710.42	X		28,046.48
10/31/2001	3014	Scott Albin	NIST Subcontracts:Tec...		1,000.00	X		27,046.48
10/31/2001	3016	Ferrand	Office:Cleaning		100.00	X		26,946.48
10/31/2001	3015	Verizon	Communication:Teleph...		113.02	X		26,833.46
10/31/2001	3017	Time Warner Cable	NIST Other:Communic...		17.52	X		26,815.94
10/31/2001		Chase SBFS Loan	Chase SBFS Loan		561.76	X		26,254.18
11/01/2001		Chase Bank	Bank Service Charges	Monthly analys...	7.54	X		26,246.64
11/06/2001	3018	Charles DaSalla	NIST Project Salaries:...	10/22 thru 11/0...	587.44	X		25,659.20
11/07/2001	3029	Jill Feldman, CPA	Professional Fees:Acco...		1,000.00	X		24,659.20
11/07/2001	3037	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	1,770.00	X		22,889.20
11/07/2001	3036	NYC Dept. of Transp...	NIST Fringe Benefits:...		100.00	X		22,789.20
11/07/2001	3035	SkyTel	Communication:Pager		55.70	X		22,733.50
11/07/2001	3034	American Express C...	AmEx Corp. Credit Ca...		158.40	X		22,575.10
11/07/2001	3033	Thorn Communicatio...	NIST Other:Communic...		237.37	X		22,337.73
11/07/2001	3032	Hertz	NIST Travel:Auto & O...	Woods Hole mtg	295.57	X		22,042.16
11/07/2001	3030	NIST ATP Program	Travel & Ent:Conference	Late fee for con...	20.28	X		22,021.88
11/07/2001	3027	941 Expenses Paid to...	NIST Payroll Expenses...		303.56	X		21,718.32
11/08/2001	3040	Dr. D. B. Karron	Rent	Jan. 01 rent	2,000.00	X		19,718.32
11/08/2001	3039	One Stop Business ...	NIST Other:Repairs	Printer repair	317.17	X		19,401.15
11/08/2001	3038	Ferrand	NIST Subcontracts:Ad...	Scanning	225.00	X		19,176.15
11/09/2001	3042	Frederica Miller, ESQ	Professional Fees:Lega...	Non-NIST relat...	1,000.00	X		18,176.15
11/09/2001	3041	Blumenthal Associates	NIST Subcontracts:Tec...	Consultant hon...	200.00	X		17,976.15
11/11/2001	EFT	American Express C...	AmEx Corp. Credit Ca...		1.00	X		17,975.15
11/13/2001	3006	941 Expenses Paid to...	NIST Payroll Expenses...		1,605.00	X		16,370.15

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	3007	941 Expenses Paid to...	NIST Payroll Expenses...		1,275.00	X		15,095.15
11/14/2001	3051	General Computer & ...	NIST Equipment:Hard...		519.60	X		14,575.55
11/14/2001	3049	General Computer & ...	NIST Equipment:Ancil...		194.85	X		14,380.70
11/14/2001	3046	General Computer & ...	NIST Equipment:Ancil...		107.17	X		14,273.53
11/14/2001	3048	MCI WorldCom	Communication:Teleph...		43.03	X		14,230.50
11/16/2001	3054	New York State Dept...	NIST Payroll Expenses...		69.18	X		14,161.32
11/17/2001	3053	Verizon	Communication:Teleph...		205.73	X		13,955.59
11/19/2001	3052	American Express C...	AmEx Corp. Credit Ca...		1,007.16	X		12,948.43
11/20/2001	3055	Ferrand	Office:Cleaning		100.00	X		12,848.43
11/20/2001	3056	General Computer & ...	NIST Equipment:Hard...		390.00	X		12,458.43
11/20/2001	3058	General Computer & ...	NIST Equipment:Hard...		1,553.39	X		10,905.04
11/20/2001	3059	General Computer & ...	NIST Equipment:Hard...		480.00	X		10,425.04
11/20/2001	3060	Silicon City	NIST Equipment:Hard...		1,000.00	X		9,425.04
11/20/2001	3062	Corner Drug Store	NIST Fringe Benefits:...		11.94	X		9,413.10
11/21/2001		NIST ATP Program	Due to ATP Program	To set up new ...	100.00	X		9,313.10
11/23/2001	3064	Dr. D. B. Karron	Rent	Feb. 01 rent	2,000.00	X		7,313.10
11/23/2001	3063	M.M.V.R.	NIST Travel:Conferenc...		540.00	X		6,773.10
1/23/2001	3065	Scott Albin	NIST Subcontracts:Tec...		500.00	X		6,273.10
11/26/2001	3066	G7 Productivity Syst...	NIST Materials/Suppli...		55.85	X		6,217.25
11/26/2001	3067	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		5,217.25
11/26/2001	3068	AT&T	Communication:Teleph...		44.18	X		5,173.07
11/26/2001	3069	Ferrand	Office:Cleaning		100.00	X		5,073.07
11/26/2001	3070	Mobil Oil Corp.	Mobile Credit Card		35.49	X		5,037.58
11/28/2001	3073	Verizon	Communication:Teleph...		36.67	X		5,000.91
11/28/2001	3074	General Computer & ...	NIST Equipment:Hard...		3,526.00	X		1,474.91
11/28/2001	3075	ConEdison	Utilities:ConEd		172.13	X		1,302.78
11/28/2001	3076	Verizon	Communication:Teleph...		109.92	X		1,192.86
11/30/2001	3071	Charles DaSalla	NIST Project Salaries:...	11/05 thru 12/0...	1,325.70	X		-132.84
11/30/2001	3072	Elisha Gurfein	NIST Project Salaries:...	11/01 thru 11/3...	1,636.06	X		-1,768.90
11/30/2001	3081	New York State Dept...	NIST Payroll Expenses...		31.38	X		-1,800.28
11/30/2001	3080	NJ Division of Taxati...	NIST Payroll Expenses...		28.35	X		-1,828.63
12/03/2001	3086	941 Expenses Paid to...	NIST Payroll Expenses...		997.26	X		-2,825.89
12/03/2001	3087	New York State Dept...	NIST Payroll Expenses...		53.77	X		-2,879.66
12/03/2001	3085	NJ Division of Taxati...	NIST Payroll Expenses...		378.33	X		-3,257.99
12/04/2001	DEP	Dr. D. B. Karron	DBK Loan	From DBK per...		X	5,000.00	1,742.01
12/05/2001	DEP	NIST ATP Program	ATP Award Funds			X	60,000.00	61,742.01
12/05/2001	3088	NIST ATP Program	Due to ATP Program	Txfr to NIST c...	60,000.00	X		1,742.01
2/06/2001	3089	USPS	NIST Materials/Suppli...		170.00	X		1,572.01
12/06/2001	3090	ConEdison Solutions	Utilities:ConEdison So...		314.51	X		1,257.50
12/06/2001	3091	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		257.50

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/06/2001	3092	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	508.08	X		-250.58
12/06/2001	3093	Dr. D. B. Karron	Rent	March 01 rent	2,000.00	X		-2,250.58
12/06/2001	3094	Dr. D. B. Karron	Rent	April 01 rent	2,000.00	X		-4,250.58
12/06/2001	3096	Time Warner Cable	NIST Other:Communic...		17.52	X		-4,268.10
12/06/2001	EFT	American Express C...	AmEx Corp. Credit Ca...		1,007.16	X		-5,275.26
12/10/2001	3097	ConEdison Solutions	Utilities:ConEdison So...		261.57	X		-5,536.83
12/11/2001	DEP	NIST ATP Program	Due to ATP Program	Txfr from NIS...		X	10,000.00	4,463.17
12/12/2001	3099	SkyTel	Communication:Pager		49.70	X		4,413.47
12/12/2001	3098	MCI WorldCom	Communication:Teleph...		13.62	X		4,399.85
12/12/2001	3100	Dr. D. B. Karron	Rent	Dec. 01 rent	2,000.00	X		2,399.85
12/19/2001	3101	ConEdison Solutions	Utilities:ConEdison So...		216.57	X		2,183.28
12/19/2001	3102	Ferrand	Office:Cleaning		100.00	X		2,083.28
12/21/2001	3103	Dr. D. B. Karron	DBK Loan		500.00	X		1,583.28
12/22/2001	3104	AT&T	Communication:Teleph...		14.39	X		1,568.89
12/24/2001	3105	Ferrand	Office:Cleaning		100.00	X		1,468.89
12/28/2001	3109	Pennie & Edmonds L...	Professional Fees:Lega...	Wegner/DARP...	198.52	X		1,270.37
12/28/2001	3108	Dr. D. B. Karron	Rent	June 01 rent	2,000.00	X		-729.63
12/28/2001	3107	Dr. D. B. Karron	Rent	May 01 rent	2,000.00	X		-2,729.63
12/28/2001	10017	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	5,000.00	2,270.37
12/28/2001	10012	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	100.00	2,370.37
12/28/2001	3106	Verizon	Communication:Teleph...		102.78	X		2,267.59
12/31/2001	3112	ConEdison	Utilities:ConEd		190.42	X		2,077.17
12/31/2001	3111	Time Warner Cable	NIST Other:Communic...		17.52	X		2,059.65
12/31/2001	3110	Ferrand	Office:Cleaning		100.00	X		1,959.65
01/07/2002	3114	Ferrand	NIST Subcontracts:Ad...	Scanning	184.00	X		1,775.65
01/07/2002	3113	Ferrand	Office:Cleaning		400.00	X		1,375.65
01/09/2002	3121	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		375.65
01/09/2002	3120	MCI WorldCom	Communication:Teleph...		40.49	X		335.16
01/09/2002	3119	ConEdison Solutions	Utilities:ConEdison So...		352.92	X		-17.76
01/09/2002	3118	SkyTel	Communication:Pager		48.19	X		-65.95
01/09/2002	3116	Dr. D. B. Karron	Rent	Aug. 01 rent	2,000.00	X		-2,065.95
01/09/2002	3117	Dr. D. B. Karron	Rent	Sept. 01 rent	2,000.00	X		-4,065.95
01/09/2002	3115	Dr. D. B. Karron	Rent	July 01 rent	2,000.00	X		-6,065.95
01/09/2002	10024	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	10,000.00	3,934.05
01/10/2002	3122	Dr. D. B. Karron	Rent	Jan. 02 rent	2,000.00	X		1,934.05
01/21/2002	3124	Ferrand	Office:Cleaning		100.00	X		1,834.05
01/28/2002	3125	NIST Chase Checkin...	Due to ATP Program	Txfr to NIST C...	500.00	X		1,334.05
01/30/2002	3126	Jill Feldman, CPA	Professional Fees:Acco...		1,000.00	X		334.05
02/01/2002	10024	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	10,000.00	10,334.05
02/01/2002	10051	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	500.00	10,834.05

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	3129	Dr. D. B. Karron	Rent	Oct. 01 rent	2,000.00	X		8,834.05
02/04/2002	3130	Pennie & Edmonds L...	Professional Fees:Lega...		1,690.00	X		7,144.05
02/04/2002	3131	Dr. D. B. Karron	Rent	Nov. 01 rent	2,000.00	X		5,144.05
02/04/2002	3132	Dr. D. B. Karron	Rent	Feb. 02 rent	2,000.00	X		3,144.05
02/04/2002	3128	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		2,144.05
02/12/2002	EFT	Verizon	Communication:Teleph...		1.00	X		2,143.05
02/14/2002	3133	ConEdison	Void check			X		2,143.05
02/14/2002	3134	Verizon	Void check			X		2,143.05
02/14/2002	3136	ConEdison Solutions	Utilities:ConEdison So...		295.26	X		1,847.79
02/14/2002	3138	Verizon	Communication:Teleph...		110.45	X		1,737.34
02/14/2002	3135	ConEdison	Utilities:ConEd		264.32	X		1,473.02
02/14/2002	3137	SkyTel	Communication:Pager		48.19	X		1,424.83
02/22/2002	3139	Solomon and Bernstein	Professional Fees:Lega...	Non-NIST, cor...	800.00	X		624.83
02/24/2002	3127	Ferrand	Office:Cleaning		100.00	X		524.83
02/25/2002		Dr. D. B. Karron	DBK Loan	From DBK per...		X	1,000.00	1,524.83
02/28/2002	10080	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	14,000.00	15,524.83
02/28/2002	3140	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	1,757.53	X		13,767.30
02/28/2002	3141	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		12,767.30
03/01/2002	3142	Dr. D. B. Karron	Rent	Dec. 00 rent	2,000.00	X		10,767.30
03/01/2002	3143	Dr. D. B. Karron	Rent	March 02 rent	2,000.00	X		8,767.30
03/01/2002	3144	Dr. D. B. Karron	DBK Loan	Loan repymt	1,000.00	X		7,767.30
03/01/2002	3145	Dr. D. B. Karron	DBK Loan	Loan repymt	5,000.00	X		2,767.30
03/01/2002	3146	Oxford Health Plans	NIST Fringe Benefits:...		1,113.38	X		1,653.92
03/01/2002	3147	ConEdison	Utilities:ConEd		286.05	X		1,367.87
03/01/2002	3148	SkyTel	Communication:Pager		65.28	X		1,302.59
03/01/2002	3149	Verizon	Communication:Teleph...		107.67	X		1,194.92
03/04/2002	3150	Ferrand	Office:Cleaning		300.00	X		894.92
03/05/2002	3151	Dr. D. B. Karron	DBK Loan	Loan repymt	5,000.00	X		-4,105.08
03/07/2002	10096	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	6,000.00	1,894.92
03/07/2002	3152	ConEdison Solutions	Utilities:ConEdison So...		536.58	X		1,358.34
03/11/2002	3154	Ferrand	Office:Cleaning		100.00	X		1,258.34
03/12/2002	10104	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	4,000.00	5,258.34
03/12/2002	3153	Dr. D. B. Karron	DBK Loan	Loan repymt	4,000.00	X		1,258.34
03/22/2002	3155	Dr. D. B. Karron	DBK Loan	"Karron draw"	2,000.00	X		-741.66
03/22/2002	3156	Ferrand	Office:Cleaning		100.00	X		-841.66
03/25/2002	10105	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	1,776.00	934.34
03/25/2002	3157	Emil Jovanov	NIST Travel:Auto & O...	Car hire for co...	272.25	X		662.09
03/25/2002	3158	Ferrand	Office:Cleaning		100.00	X		562.09
03/29/2002	3159	Advanced Technolog...	NIST Subcontracts:Tec...		500.00	X		62.09
03/29/2002	3160	Dr. D. B. Karron	DBK Loan	"Karron draw, ...	13,000.00	X		-12,937.91

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/29/2002	3161	Mobil Oil Corp.	Mobile Credit Card		18.42	X		-12,956.33
03/29/2002	3162	Solomon and Bernstein	NIST Subcontracts:Ad...	NIST-related, b...	1,000.00	X		-13,956.33
03/29/2002	3163	Advanced Technolog...	NIST Subcontracts:Tec...		500.00	X		-14,456.33
03/29/2002	3164	Dr. D. B. Karron	Rent	April 02 rent	2,000.00	X		-16,456.33
03/29/2002	3165	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	314.44	X		-16,770.77
03/31/2002	3166	ConEdison	Utilities:ConEd		299.77	X		-17,070.54
03/31/2002	3167	Verizon	Communication:Teleph...		109.71	X		-17,180.25
04/01/2002	10107	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	14,000.00	-3,180.25
04/01/2002	10124	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	4,000.00	819.75
04/10/2002		Chase Bank	Bank Service Charges	For new checkbk	13.00	X		806.75
04/25/2002	3168	Ferrand	Office:Cleaning		100.00	X		706.75
04/25/2002	3169	ConEdison Solutions	Utilities:ConEdison So...		494.00	X		212.75
04/25/2002	3170	Ferrand	Office:Cleaning		100.00	X		112.75
04/30/2002	10147	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	1,000.00	1,112.75
04/30/2002	3171	Verizon	Communication:Teleph...		117.62	X		995.13
05/01/2002	3175	Dr. D. B. Karron	Rent	May 02 rent	2,000.00	X		-1,004.87
05/01/2002	3174	ConEdison	Utilities:ConEd		246.05	X		-1,250.92
05/01/2002	3172	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		-2,250.92
05/01/2002	3173	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	2,013.64	X		-4,264.56
05/02/2002	10177	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	10,000.00	5,735.44
05/02/2002	3176	Ferrand	Office:Cleaning		100.00	X		5,635.44
05/22/2002	3177	AT&T	Communication:Teleph...		9.29	X		5,626.15
05/22/2002	3178	ConEdison Solutions	Utilities:ConEdison So...		479.14	X		5,147.01
05/22/2002	3179	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	351.33	X		4,795.68
05/22/2002	3181	Ferrand	Office:Cleaning		100.00	X		4,695.68
05/22/2002	3182	Ferrand	Office:Cleaning		100.00	X		4,595.68
05/24/2002	3184	Dr. D. B. Karron	DBK Loan		2,000.00	X		2,595.68
05/27/2002		Nicholee Wynter	Communication:Teleph...	Reimbusement ...		X	53.82	2,649.50
06/02/2002	3185	Dr. D. B. Karron	Rent	June 02 rent	2,000.00	X		649.50
06/02/2002	3186	Pennie & Edmonds L...	Professional Fees:Lega...	DARPA-related	800.59	X		-151.09
06/03/2002	3187	Ferrand	Office:Cleaning		100.00	X		-251.09
06/03/2002	3188	ConEdison	Utilities:ConEd		191.22	X		-442.31
06/03/2002	3189	Verizon	Communication:Teleph...		113.63	X		-555.94
06/03/2002	3190	Advanced Technolog...	NIST Subcontracts:Tec...		1,000.00	X		-1,555.94
06/04/2002	10129	NIST Chase Checkin...	Due to ATP Program	Txfr from NIS...		X	4,000.00	2,444.06
06/04/2002	3191	ConEdison Solutions	Utilities:ConEdison So...		470.38	X		1,973.68
06/25/2002	3194	Ferrand	Office:Cleaning		100.00	X		1,873.68
06/25/2002	3193	Dr. D. B. Karron	DBK Loan	"Karron draw, ...	1,000.00	X		873.68
07/20/2002	2923	NIST ATP Program	Travel & Ent:Conference	NIST ATP Con...	525.00	X		348.68
07/20/2002	2931	AT&T	Communication:Teleph...		110.29	X		238.39

Register: CASI, Inc. Checking -- 9665
From 10/01/2001 through 09/30/2002
orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/08/2002	3195	NIST Chase Checkin...	Due to ATP Program	Txfr. to NIST c...	800.00	X		-561.61
08/12/2002	3196	NIST Chase Checkin...	Due to ATP Program	Txfr. to NIST c...	20,000.00	X		-20,561.61
08/13/2002	DEP	Dr. D. B. Karron	DBK Loan	Dep. from DB...		X	20,000.00	-561.61
08/14/2002		Chase Bank	Bank Service Charges	Insufficient fun...	25.00	X		-586.61
08/16/2002	DEP	Dr. D. B. Karron	DBK Loan	Dep. from DB...		X	1,000.00	413.39
09/05/2002		Chase Bank	Bank Service Charges	Return of insuf...		X	25.00	438.39

Computer Aided Surgery Incorporated

6/21/2003

Register: Capital Loan:NIST

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
10/01/2001			KarronDraw:Conferenc...				525.00	6,975.00
10/01/2001			KarronDraw:Communi...				48.99	6,926.01
10/01/2001			KarronDraw:Communi...				110.55	6,815.46
10/01/2001			KarronDraw:Communi...				17.52	6,797.94
10/01/2001			KarronDraw:Communi...				60.48	6,737.46
10/01/2001			Income:DBK contribut...				3,000.00	3,737.46
10/01/2001			Income:DBK contribut...				1,000.00	2,737.46
10/01/2001			Income:DBK contribut...				900.00	1,837.46
10/01/2001			Income:DBK contribut...				400.00	1,437.46
10/01/2001			Income:DBK contribut...				200.00	1,237.46
10/01/2001			Income:DBK contribut...				1,000.00	237.46
10/07/2001			KarronDraw:Computer...				317.17	-79.71
10/07/2001			KarronDraw:Consultants				200.00	-279.71
10/07/2001			KarronDraw:Communi...				237.37	-517.08
10/11/2001			KarronDraw:Communi...				284.85	-801.93
10/12/2001			KarronDraw:Computer...				3,294.00	-4,095.93
10/12/2001			KarronDraw:Computer...				540.00	-4,635.93
10/12/2001			KarronDraw:Computer...				278.00	-4,913.93
10/12/2001			KarronDraw:Computer...				339.24	-5,253.17
10/12/2001			KarronDraw:Computer...				41.14	-5,294.31
10/12/2001			KarronDraw:Computer...				4,451.24	-9,745.55
10/12/2001			KarronDraw:Computer...				4,957.85	-14,703.40
10/14/2001	2953	NIST ATP customer	CHASE	overpayment to...			300.00	-15,003.40
10/14/2001			KarronDraw:CASI cre...				235.82	-15,239.22
10/23/2001	2961	Karron DB (VENDO...	CHASE	emergency bac...			300.00	-15,539.22
10/26/2001			KarronDraw:Computer...				4,580.00	-20,119.22
10/26/2001			KarronDraw:Communi...				44.40	-20,163.62
10/26/2001			KarronDraw:Computer...				198.00	-20,361.62
10/26/2001			KarronDraw:Computer...				16.34	-20,377.96
10/26/2001			KarronDraw:Employee...				441.79	-20,819.75
10/26/2001			KarronDraw:Employee...				600.00	-21,419.75
10/26/2001			KarronDraw:Communi...				27.35	-21,447.10
10/26/2001			KarronDraw:Office:Su...				151.76	-21,598.86
10/26/2001			KarronDraw:Employee...				105.60	-21,704.46
10/26/2001			KarronDraw:Conferenc...				430.00	-22,134.46
10/26/2001			KarronDraw:Computer...				3,063.00	-25,197.46
10/26/2001			KarronDraw:Computer...				252.70	-25,450.16
10/26/2001			KarronDraw:Computer...				4,000.00	-29,450.16
10/26/2001			KarronDraw:Computer...				214.34	-29,664.50
10/26/2001			KarronDraw:Employee...				200.00	-29,864.50

Register: Capital Loan:NIST

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
10/26/2001			KarronDraw:Communi...				48.99	-29,913.49
10/26/2001			KarronDraw:Communi...				110.55	-30,024.04
10/26/2001			KarronDraw:Office:Su...				7.01	-30,031.05
10/26/2001			KarronDraw:Computer...				3,000.00	-33,031.05
10/31/2001			KarronDraw:Payroll:G...				5,710.42	-38,741.47
10/31/2001			KarronDraw:Payroll T...				1,605.00	-40,346.47
10/31/2001			KarronDraw:Payroll T...				1,275.00	-41,621.47
10/31/2001			KarronDraw:Consultants				1,000.00	-42,621.47
10/31/2001			KarronDraw:Communi...				17.52	-42,638.99
11/06/2001			KarronDraw:Payroll:D...				587.44	-43,226.43
11/06/2001			KarronDraw:Travel				295.57	-43,522.00
11/07/2001			KarronDraw:Communi...				237.37	-43,759.37
11/07/2001			KarronDraw:Office:Su...				158.40	-43,917.77
11/07/2001			KarronDraw:Consultan...				225.00	-44,142.77
11/07/2001			KarronDraw:Professio...				1,770.00	-45,912.77
11/08/2001			KarronDraw:Computer...				317.17	-46,229.94
11/14/2001			KarronDraw:Computer...				519.60	-46,749.54
11/14/2001			KarronDraw:Computer...				107.17	-46,856.71
11/14/2001			KarronDraw:Computer...				194.85	-47,051.56
11/14/2001			KarronDraw:Travel				1,000.17	-48,051.73
11/20/2001			KarronDraw:Employee...				11.94	-48,063.67
11/20/2001			KarronDraw:Computer...				480.00	-48,543.67
11/20/2001			KarronDraw:Computer...				1,553.39	-50,097.06
11/20/2001			KarronDraw:Computer...				390.00	-50,487.06
11/23/2001			KarronDraw:Consultants				500.00	-50,987.06
11/23/2001			KarronDraw:Conferenc...				540.00	-51,527.06
11/26/2001			KarronDraw:Computer...				1,000.00	-52,527.06
11/26/2001			KarronDraw:Communi...				44.18	-52,571.24
11/26/2001			KarronDraw:Travel				35.49	-52,606.73
11/28/2001			KarronDraw:Office:Su...				55.85	-52,662.58
11/28/2001			KarronDraw:Communi...				36.67	-52,699.25
11/28/2001			KarronDraw:Computer...				3,526.00	-56,225.25
11/28/2001			KarronDraw:Communi...				109.92	-56,335.17
11/30/2001			KarronDraw:Payroll:D...				1,325.70	-57,660.87
11/30/2001			KarronDraw:Payroll:G...				1,636.06	-59,296.93
11/30/2001			KarronDraw:Payroll T...				28.35	-59,325.28
11/30/2001			KarronDraw:Payroll T...				31.38	-59,356.66
11/30/2001			KarronDraw:Communi...				36.67	-59,393.33
11/30/2001			KarronDraw:Payroll T...				31.38	-59,424.71
11/30/2001			KarronDraw:Payroll T...				378.33	-59,803.04

Register: Capital Loan:NIST

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
11/30/2001			KarronDraw:Payroll T...				997.26	-60,800.30
12/03/2001			KarronDraw:Payroll T...				53.77	-60,854.07
12/03/2001			KarronDraw:Travel [sp...				507.16	-61,361.23
12/03/2001			KarronDraw:Travel [sp...				500.00	-61,861.23
12/04/2001		Karron DB (VENDO...	CHASE	emergency loan...	5,000.00			-56,861.23
12/06/2001			KarronDraw:Office:Su...				170.00	-57,031.23
12/06/2001			KarronDraw:Consultants				1,000.00	-58,031.23
12/06/2001			KarronDraw:Professio...				508.08	-58,539.31
12/06/2001			KarronDraw:Communi...				17.52	-58,556.83
12/12/2001			KarronDraw:Communi...				13.62	-58,570.45
12/12/2001			KarronDraw:Communi...				49.70	-58,620.15
12/21/2001	3103	Karron DB (VENDO...	CHASE	emergency draw			500.00	-59,120.15
12/22/2001			KarronDraw:Communi...				14.39	-59,134.54
12/22/2001			KarronDraw:Communi...				17.52	-59,152.06
01/09/2002			KarronDraw:Communi...				48.19	-59,200.25
02/04/2002			KarronDraw:Consultants				1,000.00	-60,200.25
02/12/2002			KarronDraw:Communi...				1.00	-60,201.25
02/14/2002			KarronDraw:Communi...				48.19	-60,249.44
02/14/2002			KarronDraw:Communi...				110.45	-60,359.89
02/25/2002		Dr. Karron	CHASE		1,000.00			-59,359.89
02/28/2002			KarronDraw:Consultants				1,000.00	-60,359.89
02/28/2002			KarronDraw:Employee...				1,113.38	-61,473.27
03/01/2002	3144	Karron DB (VENDO...	CHASE	return cash loan			1,000.00	-62,473.27
03/01/2002	3145	Karron DB (VENDO...	CHASE				5,000.00	-67,473.27
03/05/2002	3151	Karron DB (VENDO...	CHASE	loan repayment			5,000.00	-72,473.27
03/12/2002	3153	Karron DB (VENDO...	CHASE				4,000.00	-76,473.27
03/22/2002	3155	Karron DB (VENDO...	CHASE	equity/loan draw			2,000.00	-78,473.27
03/25/2002			KarronDraw:Travel				272.25	-78,745.52
03/29/2002			KarronDraw:Consultants				500.00	-79,245.52
03/29/2002			KarronDraw:Travel				18.42	-79,263.94
05/01/2002			KarronDraw:Consultants				1,000.00	-80,263.94
05/22/2002			KarronDraw:Communi...				9.29	-80,273.23
06/03/2002			KarronDraw:Consultants				1,000.00	-81,273.23
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 124	600.00			-80,673.23
08/01/2002		Karron DB (VENDO...	Employee Benefits:Pha...	DBK Inv. 103	2,127.80			-78,545.43
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 104	12,877.00			-65,668.43
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 106	340.00			-65,328.43
08/01/2002		Karron DB (VENDO...	Travel:Meal	DBK Inv. 107	149.88			-65,178.55
08/01/2002		Karron DB (VENDO...	Office:Supplies	DBK Inv. 105	254.74			-64,923.81
08/01/2002		Karron DB (VENDO...	Professional Fees:Lega...	DBK Inv. 112	3,000.00			-61,923.81

Register: Capital Loan:NIST

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
08/01/2002		Karron DB (VENDO...	Travel:Toll	DBK Inv. 110	21.00			-61,902.81
08/01/2002		Karron DB (VENDO...	Travel:Toll	DBK Inv. 111	13.40			-61,889.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 113	360.00			-61,529.41
08/01/2002		Karron DB (VENDO...	Office:Meals	DBK Inv. 114	188.46			-61,340.95
08/01/2002		Karron DB (VENDO...	Office:Meals	DBK Inv. 115	113.22			-61,227.73
08/01/2002		Karron DB (VENDO...	Office:Meals	DBK Inv. 116	9.72			-61,218.01
08/01/2002		Karron DB (VENDO...	Computer:Software	DBK Inv. 118	199.84			-61,018.17
08/01/2002		Karron DB (VENDO...	Computer:Hardware	DBK Inv. 119	1,208.21			-59,809.96
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 102	7,000.00			-52,809.96
08/01/2002		Karron DB (VENDO...	Travel:Meal	DBK Inv. 108	77.20			-52,732.76
08/01/2002		Karron DB (VENDO...	Travel:Toll	DBK Inv. 109	44.35			-52,688.41
08/01/2002		Karron DB (VENDO...	Computer:Software	DBK Inv. 117	1,024.75			-51,663.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 101	5,009.50			-46,654.16
08/01/2002		Karron DB (VENDO...	Employee Benefits:Par...	DBK Inv. 133	21.00			-46,633.16
08/01/2002		Karron DB (VENDO...	Conferences	DBK Inv. 121	310.50			-46,322.66
08/01/2002		Karron DB (VENDO...	Conferences	DBK Inv. 122	200.00			-46,122.66
08/01/2002		Karron DB (VENDO...	Conferences	DBK Inv. 123	300.00			-45,822.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 125	600.00			-45,222.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 126	30.00			-45,192.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 127	133.00			-45,059.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 128	237.00			-44,822.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 129	237.00			-44,585.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 130	157.00			-44,428.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 131	158.00			-44,270.66
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 132	118.00			-44,152.66
08/01/2002		Karron DB (VENDO...	Travel:MTA	DBK Inv. 140	23.00			-44,129.66
08/01/2002		Karron DB (VENDO...	Travel:MTA	DBK Inv. 134	23.00			-44,106.66
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 136	149.00			-43,957.66
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 137	78.80			-43,878.86
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 138	169.70			-43,709.16
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 139	29.90			-43,679.26
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 135	100.00			-43,579.26
08/01/2002		Karron DB (VENDO...	Travel:MTA	DBK Inv. 141	1.00			-43,578.26
08/01/2002		Karron DB (VENDO...	Employee Benefits:Par...	DBK Inv. 142	40.00			-43,538.26
08/01/2002		Karron DB (VENDO...	Employee Benefits:Par...	DBK Inv. 143	2.00			-43,536.26
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 144	26.95			-43,509.31
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 145	35.80			-43,473.51
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 146	11.10			-43,462.41
08/01/2002		Karron DB (VENDO...	Computer:Hardware	Credit			100.00	-43,562.41
08/02/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 155	405.00			-43,157.41

Register: Capital Loan:NIST
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
08/02/2002		Karron, D. B.	Payroll Liabilities		30,000.00	X		-13,157.41
08/08/2002			KarronDraw:Taxes				800.00	-13,957.41
08/16/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 150	2,500.00			-11,457.41
09/03/2002		Karron DB (VENDO...	Computer:Hardware	DBK Inv. 70.27	70.27			-11,387.14
09/30/2002			KarronDraw:Employee...				7,000.00	-18,387.14
09/30/2002			KarronDraw:Employee...				12,877.00	-31,264.14
09/30/2002			KarronDraw:Employee...				2,127.80	-33,391.94
09/30/2002			KarronDraw:Employee...				600.00	-33,991.94
09/30/2002			KarronDraw:Employee...				5,009.50	-39,001.44
09/30/2002			KarronDraw:Employee...				600.00	-39,601.44
09/30/2002			KarronDraw:Employee...				118.00	-39,719.44
09/30/2002			KarronDraw:Computer...				199.84	-39,919.28
09/30/2002			KarronDraw:Employee...				360.00	-40,279.28
09/30/2002			KarronDraw:Computer...				1,024.75	-41,304.03
09/30/2002			KarronDraw:Computer...				1,208.21	-42,512.24
09/30/2002			KarronDraw:Employee...				30.00	-42,542.24
09/30/2002			KarronDraw:Employee...				133.00	-42,675.24
09/30/2002			KarronDraw:Employee...				237.00	-42,912.24
09/30/2002			KarronDraw:Employee...				237.00	-43,149.24
09/30/2002			KarronDraw:Employee...				157.00	-43,306.24
09/30/2002			KarronDraw:Employee...				158.00	-43,464.24
09/30/2002			KarronDraw:Employee...				21.00	-43,485.24
09/30/2002			KarronDraw:Employee...				40.00	-43,525.24
09/30/2002			KarronDraw:Employee...				2.00	-43,527.24
09/30/2002			KarronDraw:Employee...				340.00	-43,867.24
09/30/2002			KarronDraw:Conferenc...				310.50	-44,177.74
09/30/2002			KarronDraw:Conferenc...				200.00	-44,377.74
09/30/2002			KarronDraw:Conferenc...				300.00	-44,677.74
09/30/2002			KarronDraw:Travel				107.00	-44,784.74
09/30/2002			KarronDraw:Office:Su...				254.74	-45,039.48
09/30/2002			KarronDraw:Travel				77.20	-45,116.68
09/30/2002			KarronDraw:Travel				21.00	-45,137.68
09/30/2002			KarronDraw:Travel				13.40	-45,151.08
09/30/2002			KarronDraw:Office:Me...				188.46	-45,339.54
09/30/2002			KarronDraw:Office:Me...				113.22	-45,452.76
09/30/2002			KarronDraw:Office:Me...				9.72	-45,462.48
09/30/2002			KarronDraw:Travel				44.35	-45,506.83
09/30/2002			KarronDraw:Office:Me...				75.67	-45,582.50
09/30/2002			KarronDraw:Professio...				1,750.00	-47,332.50
09/30/2002			KarronDraw:Employee...				60.00	-47,392.50

Register: Capital Loan:NIST
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
09/30/2002			KarronDraw:Employee...				25.00	-47,417.50
09/30/2002			KarronDraw:Conferenc...				21.75	-47,439.25
09/30/2002			KarronDraw:Computer...				239.37	-47,678.62
09/30/2002			NIST Indirect Income				7,000.00	-54,678.62
09/30/2002			KarronDraw:Salary		37,334.19			-17,344.43
09/30/2002			KarronDraw:Other				8,466.31	-25,810.74

Register: Capital Loan:Dbk

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
08/16/2002		Karron DB (VENDO...	CHASE		1,000.00			-118,750.36
09/04/2002		Karron DB (VENDO...	NIST ATP DMT Progr...	emergency loan	3,000.00			-115,750.36
09/04/2002			Income:DBK contribut...				3,000.00	-118,750.36
09/12/2002		Karron DB (VENDO...	Accounts Payable		322.99			-118,427.37
09/12/2002		Karron DB (VENDO...	Accounts Payable		43.26			-118,384.11
09/12/2002	credit 05	Karron DB (VENDO...	Accounts Payable		369.61			-118,014.50
09/12/2002		Karron DB (VENDO...	Accounts Payable		52.75			-117,961.75

Register: Capital Loan

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
10/01/2001			KarronDraw:Conferenc...				525.00	-58,618.75
10/01/2001			KarronDraw:Communi...				48.99	-58,667.74
10/01/2001			KarronDraw:Communi...				110.55	-58,778.29
10/01/2001			KarronDraw:Communi...				17.52	-58,795.81
10/01/2001			KarronDraw:Communi...				60.48	-58,856.29
10/01/2001			Income:DBK contribut...				3,000.00	-61,856.29
10/01/2001			Income:DBK contribut...				1,000.00	-62,856.29
10/01/2001			Income:DBK contribut...				900.00	-63,756.29
10/01/2001			Income:DBK contribut...				400.00	-64,156.29
10/01/2001			Income:DBK contribut...				200.00	-64,356.29
10/01/2001			Income:DBK contribut...				1,000.00	-65,356.29
10/07/2001			KarronDraw:Computer...				317.17	-65,673.46
10/07/2001			KarronDraw:Consultants				200.00	-65,873.46
10/07/2001			KarronDraw:Communi...				237.37	-66,110.83
10/11/2001			KarronDraw:Communi...				284.85	-66,395.68
10/12/2001			KarronDraw:Computer...				3,294.00	-69,689.68
10/12/2001			KarronDraw:Computer...				540.00	-70,229.68
10/12/2001			KarronDraw:Computer...				278.00	-70,507.68
10/12/2001			KarronDraw:Computer...				339.24	-70,846.92
10/12/2001			KarronDraw:Computer...				41.14	-70,888.06
10/12/2001			KarronDraw:Computer...				4,451.24	-75,339.30
10/12/2001			KarronDraw:Computer...				4,957.85	-80,297.15
10/14/2001	2953	NIST ATP customer	CHASE	overpayment to...			300.00	-80,597.15
10/14/2001			KarronDraw:CASI cre...				235.82	-80,832.97
10/23/2001	2961	Karron DB (VENDO...	CHASE	emergency bac...			300.00	-81,132.97
10/26/2001			KarronDraw:Computer...				4,580.00	-85,712.97
10/26/2001			KarronDraw:Communi...				44.40	-85,757.37
10/26/2001			KarronDraw:Computer...				198.00	-85,955.37
10/26/2001			KarronDraw:Computer...				16.34	-85,971.71
10/26/2001			KarronDraw:Employee...				441.79	-86,413.50
10/26/2001			KarronDraw:Employee...				600.00	-87,013.50
10/26/2001			KarronDraw:Communi...				27.35	-87,040.85
10/26/2001			KarronDraw:Office:Su...				151.76	-87,192.61
10/26/2001			KarronDraw:Employee...				105.60	-87,298.21
10/26/2001			KarronDraw:Conferenc...				430.00	-87,728.21
10/26/2001			KarronDraw:Computer...				3,063.00	-90,791.21
10/26/2001			KarronDraw:Computer...				252.70	-91,043.91
10/26/2001			KarronDraw:Computer...				4,000.00	-95,043.91
10/26/2001			KarronDraw:Computer...				214.34	-95,258.25
10/26/2001			KarronDraw:Employee...				200.00	-95,458.25

Register: Capital Loan
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
10/26/2001			KarronDraw:Communi...				48.99	-95,507.24
10/26/2001			KarronDraw:Communi...				110.55	-95,617.79
10/26/2001			KarronDraw:Office:Su...				7.01	-95,624.80
10/26/2001			KarronDraw:Computer...				3,000.00	-98,624.80
10/31/2001			KarronDraw:Payroll:G...				5,710.42	-104,335.22
10/31/2001			KarronDraw:Payroll T...				1,605.00	-105,940.22
10/31/2001			KarronDraw:Payroll T...				1,275.00	-107,215.22
10/31/2001			KarronDraw:Consultants				1,000.00	-108,215.22
10/31/2001			KarronDraw:Communi...				17.52	-108,232.74
11/06/2001			KarronDraw:Payroll:D...				587.44	-108,820.18
11/06/2001			KarronDraw:Travel				295.57	-109,115.75
11/07/2001			KarronDraw:Communi...				237.37	-109,353.12
11/07/2001			KarronDraw:Office:Su...				158.40	-109,511.52
11/07/2001			KarronDraw:Consultan...				225.00	-109,736.52
11/07/2001			KarronDraw:Professio...				1,770.00	-111,506.52
11/08/2001			KarronDraw:Computer...				317.17	-111,823.69
11/14/2001			KarronDraw:Computer...				519.60	-112,343.29
11/14/2001			KarronDraw:Computer...				107.17	-112,450.46
11/14/2001			KarronDraw:Computer...				194.85	-112,645.31
11/14/2001			KarronDraw:Travel				1,000.17	-113,645.48
11/20/2001			KarronDraw:Employee...				11.94	-113,657.42
11/20/2001			KarronDraw:Computer...				480.00	-114,137.42
11/20/2001			KarronDraw:Computer...				1,553.39	-115,690.81
11/20/2001			KarronDraw:Computer...				390.00	-116,080.81
11/23/2001			KarronDraw:Consultants				500.00	-116,580.81
11/23/2001			KarronDraw:Conferenc...				540.00	-117,120.81
11/26/2001			KarronDraw:Computer...				1,000.00	-118,120.81
11/26/2001			KarronDraw:Communi...				44.18	-118,164.99
11/26/2001			KarronDraw:Travel				35.49	-118,200.48
11/28/2001			KarronDraw:Office:Su...				55.85	-118,256.33
11/28/2001			KarronDraw:Communi...				36.67	-118,293.00
11/28/2001			KarronDraw:Computer...				3,526.00	-121,819.00
11/28/2001			KarronDraw:Communi...				109.92	-121,928.92
11/30/2001			KarronDraw:Payroll:D...				1,325.70	-123,254.62
11/30/2001			KarronDraw:Payroll:G...				1,636.06	-124,890.68
11/30/2001			KarronDraw:Payroll T...				28.35	-124,919.03
11/30/2001			KarronDraw:Payroll T...				31.38	-124,950.41
11/30/2001			KarronDraw:Communi...				36.67	-124,987.08
11/30/2001			KarronDraw:Payroll T...				31.38	-125,018.46
11/30/2001			KarronDraw:Payroll T...				378.33	-125,396.79

Register: Capital Loan

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
11/30/2001			KarronDraw:Payroll T...				997.26	-126,394.05
12/03/2001			KarronDraw:Payroll T...				53.77	-126,447.82
12/03/2001			KarronDraw:Travel [sp...				507.16	-126,954.98
12/03/2001			KarronDraw:Travel [sp...				500.00	-127,454.98
12/04/2001		Karron DB (VENDO...	CHASE	emergency loan...	5,000.00			-122,454.98
12/06/2001			KarronDraw:Office:Su...				170.00	-122,624.98
12/06/2001			KarronDraw:Consultants				1,000.00	-123,624.98
12/06/2001			KarronDraw:Professio...				508.08	-124,133.06
12/06/2001			KarronDraw:Communi...				17.52	-124,150.58
12/12/2001			KarronDraw:Communi...				13.62	-124,164.20
12/12/2001			KarronDraw:Communi...				49.70	-124,213.90
12/21/2001	3103	Karron DB (VENDO...	CHASE	emergency draw			500.00	-124,713.90
12/22/2001			KarronDraw:Communi...				14.39	-124,728.29
12/22/2001			KarronDraw:Communi...				17.52	-124,745.81
01/09/2002			KarronDraw:Communi...				48.19	-124,794.00
02/04/2002			KarronDraw:Consultants				1,000.00	-125,794.00
02/12/2002			KarronDraw:Communi...				1.00	-125,795.00
02/14/2002			KarronDraw:Communi...				48.19	-125,843.19
02/14/2002			KarronDraw:Communi...				110.45	-125,953.64
02/25/2002		Dr. Karron	CHASE		1,000.00			-124,953.64
02/28/2002			KarronDraw:Consultants				1,000.00	-125,953.64
02/28/2002			KarronDraw:Employee...				1,113.38	-127,067.02
03/01/2002	3144	Karron DB (VENDO...	CHASE	return cash loan			1,000.00	-128,067.02
03/01/2002	3145	Karron DB (VENDO...	CHASE				5,000.00	-133,067.02
03/05/2002	3151	Karron DB (VENDO...	CHASE	loan repayment			5,000.00	-138,067.02
03/12/2002	3153	Karron DB (VENDO...	CHASE				4,000.00	-142,067.02
03/22/2002	3155	Karron DB (VENDO...	CHASE	equity/loan draw			2,000.00	-144,067.02
03/25/2002			KarronDraw:Travel				272.25	-144,339.27
03/29/2002			KarronDraw:Consultants				500.00	-144,839.27
03/29/2002			KarronDraw:Travel				18.42	-144,857.69
05/01/2002			KarronDraw:Consultants				1,000.00	-145,857.69
05/22/2002			KarronDraw:Communi...				9.29	-145,866.98
06/03/2002			KarronDraw:Consultants				1,000.00	-146,866.98
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 124	600.00			-146,266.98
08/01/2002		Karron DB (VENDO...	Employee Benefits:Pha...	DBK Inv. 103	2,127.80			-144,139.18
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 104	12,877.00			-131,262.18
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 106	340.00			-130,922.18
08/01/2002		Karron DB (VENDO...	Travel:Meal	DBK Inv. 107	149.88			-130,772.30
08/01/2002		Karron DB (VENDO...	Office:Supplies	DBK Inv. 105	254.74			-130,517.56
08/01/2002		Karron DB (VENDO...	Professional Fees:Lega...	DBK Inv. 112	3,000.00			-127,517.56

Register: Capital Loan

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
08/01/2002		Karron DB (VENDO...	Travel:Toll	DBK Inv. 110	21.00			-127,496.56
08/01/2002		Karron DB (VENDO...	Travel:Toll	DBK Inv. 111	13.40			-127,483.16
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 113	360.00			-127,123.16
08/01/2002		Karron DB (VENDO...	Office:Meals	DBK Inv. 114	188.46			-126,934.70
08/01/2002		Karron DB (VENDO...	Office:Meals	DBK Inv. 115	113.22			-126,821.48
08/01/2002		Karron DB (VENDO...	Office:Meals	DBK Inv. 116	9.72			-126,811.76
08/01/2002		Karron DB (VENDO...	Computer:Software	DBK Inv. 118	199.84			-126,611.92
08/01/2002		Karron DB (VENDO...	Computer:Hardware	DBK Inv. 119	1,208.21			-125,403.71
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 102	7,000.00			-118,403.71
08/01/2002		Karron DB (VENDO...	Travel:Meal	DBK Inv. 108	77.20			-118,326.51
08/01/2002		Karron DB (VENDO...	Travel:Toll	DBK Inv. 109	44.35			-118,282.16
08/01/2002		Karron DB (VENDO...	Computer:Software	DBK Inv. 117	1,024.75			-117,257.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 101	5,009.50			-112,247.91
08/01/2002		Karron DB (VENDO...	Employee Benefits:Par...	DBK Inv. 133	21.00			-112,226.91
08/01/2002		Karron DB (VENDO...	Conferences	DBK Inv. 121	310.50			-111,916.41
08/01/2002		Karron DB (VENDO...	Conferences	DBK Inv. 122	200.00			-111,716.41
08/01/2002		Karron DB (VENDO...	Conferences	DBK Inv. 123	300.00			-111,416.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 125	600.00			-110,816.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 126	30.00			-110,786.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 127	133.00			-110,653.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 128	237.00			-110,416.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 129	237.00			-110,179.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 130	157.00			-110,022.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 131	158.00			-109,864.41
08/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 132	118.00			-109,746.41
08/01/2002		Karron DB (VENDO...	Travel:MTA	DBK Inv. 140	23.00			-109,723.41
08/01/2002		Karron DB (VENDO...	Travel:MTA	DBK Inv. 134	23.00			-109,700.41
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 136	149.00			-109,551.41
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 137	78.80			-109,472.61
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 138	169.70			-109,302.91
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 139	29.90			-109,273.01
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 135	100.00			-109,173.01
08/01/2002		Karron DB (VENDO...	Travel:MTA	DBK Inv. 141	1.00			-109,172.01
08/01/2002		Karron DB (VENDO...	Employee Benefits:Par...	DBK Inv. 142	40.00			-109,132.01
08/01/2002		Karron DB (VENDO...	Employee Benefits:Par...	DBK Inv. 143	2.00			-109,130.01
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 144	26.95			-109,103.06
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 145	35.80			-109,067.26
08/01/2002		Karron DB (VENDO...	Travel:Taxis	DBK Inv. 146	11.10			-109,056.16
08/01/2002		Karron DB (VENDO...	Computer:Hardware	Credit			100.00	-109,156.16
08/02/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 155	405.00			-108,751.16

Register: Capital Loan

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
08/02/2002		Karron, D. B.	Payroll Liabilities		30,000.00	X		-78,751.16
08/08/2002			KarronDraw:Taxes				800.00	-79,551.16
08/16/2002		Karron DB (VENDO...	CHASE		1,000.00			-78,551.16
08/16/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 150	2,500.00			-76,051.16
08/23/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 153	450.00			-75,601.16
08/26/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 152	1,350.00			-74,251.16
08/26/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 151	1,700.00			-72,551.16
08/30/2002		Karron DB (VENDO...	Employee Benefits:Fit...	DBK Inv. 149	323.50			-72,227.66
09/01/2002		Karron DB (VENDO...	Employee Benefits:Do...	DBK Inv. 154	585.00			-71,642.66
09/03/2002		Karron DB (VENDO...	Computer:Hardware	DBK Inv. 70.27	70.27			-71,572.39
09/04/2002		Karron DB (VENDO...	NIST ATP DMT Progr...	emergency loan	3,000.00			-68,572.39
09/04/2002			Income:DBK contribut...				3,000.00	-71,572.39
09/12/2002		Karron DB (VENDO...	Accounts Payable		322.99			-71,249.40
09/12/2002		Karron DB (VENDO...	Accounts Payable		43.26			-71,206.14
09/12/2002	credit 05	Karron DB (VENDO...	Accounts Payable		369.61			-70,836.53
09/12/2002		Karron DB (VENDO...	Accounts Payable		52.75			-70,783.78
09/30/2002		Karron DB (VENDO...	Employee Benefits:Pha...	DBK Inv. 157	389.60			-70,394.18
09/30/2002			Computer:Software	DBK Inv. 163	239.37			-70,154.81
09/30/2002			Travel:Taxis	DBK Inv. 164	40.00			-70,114.81
09/30/2002			KarronDraw:Employee...		157.08			-69,957.73
09/30/2002			KarronDraw:Employee...				7,000.00	-76,957.73
09/30/2002			KarronDraw:Employee...				12,877.00	-89,834.73
09/30/2002			KarronDraw:Employee...				2,127.80	-91,962.53
09/30/2002			KarronDraw:Employee...				600.00	-92,562.53
09/30/2002			KarronDraw:Employee...				5,009.50	-97,572.03
09/30/2002			KarronDraw:Employee...				600.00	-98,172.03
09/30/2002			KarronDraw:Employee...				118.00	-98,290.03
09/30/2002			KarronDraw:Computer...				199.84	-98,489.87
09/30/2002			KarronDraw:Employee...				360.00	-98,849.87
09/30/2002			KarronDraw:Computer...				1,024.75	-99,874.62
09/30/2002			KarronDraw:Computer...				1,208.21	-101,082.83
09/30/2002			KarronDraw:Employee...				30.00	-101,112.83
09/30/2002			KarronDraw:Employee...				133.00	-101,245.83
09/30/2002			KarronDraw:Employee...				237.00	-101,482.83
09/30/2002			KarronDraw:Employee...				237.00	-101,719.83
09/30/2002			KarronDraw:Employee...				157.00	-101,876.83
09/30/2002			KarronDraw:Employee...				158.00	-102,034.83
09/30/2002			KarronDraw:Employee...				21.00	-102,055.83
09/30/2002			KarronDraw:Employee...				40.00	-102,095.83
09/30/2002			KarronDraw:Employee...				2.00	-102,097.83

Register: Capital Loan

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Increase	C	Decrease	Balance
09/30/2002			KarronDraw:Employee...				340.00	-102,437.83
09/30/2002			KarronDraw:Conferenc...				310.50	-102,748.33
09/30/2002			KarronDraw:Conferenc...				200.00	-102,948.33
09/30/2002			KarronDraw:Conferenc...				300.00	-103,248.33
09/30/2002			KarronDraw:Travel				107.00	-103,355.33
09/30/2002			KarronDraw:Office:Su...				254.74	-103,610.07
09/30/2002			KarronDraw:Travel				77.20	-103,687.27
09/30/2002			KarronDraw:Travel				21.00	-103,708.27
09/30/2002			KarronDraw:Travel				13.40	-103,721.67
09/30/2002			KarronDraw:Office:Me...				188.46	-103,910.13
09/30/2002			KarronDraw:Office:Me...				113.22	-104,023.35
09/30/2002			KarronDraw:Office:Me...				9.72	-104,033.07
09/30/2002			KarronDraw:Travel				44.35	-104,077.42
09/30/2002			KarronDraw:Office:Me...				75.67	-104,153.09
09/30/2002			KarronDraw:Professio...				1,750.00	-105,903.09
09/30/2002			KarronDraw:Employee...				60.00	-105,963.09
09/30/2002			KarronDraw:Employee...				25.00	-105,988.09
09/30/2002			KarronDraw:Conferenc...				21.75	-106,009.84
09/30/2002			KarronDraw:Computer...				239.37	-106,249.21
09/30/2002			NIST Indirect Income				7,000.00	-113,249.21
09/30/2002			KarronDraw:Salary		37,334.19			-75,915.02
09/30/2002			KarronDraw:Other				8,466.31	-84,381.33

Computer Aided Surgery Incorporated

Cash Receipts / Disbursements
NIST Account

6/18/2003

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		48,949.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		39,583.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		39,395.07
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		31,329.07
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		29,991.07
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,764.07
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		26,141.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-1,831.55
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-2,230.15
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-2,655.15
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

Computer Aided Surgery Incorporated

6/18/2003

gister: NIST ATP DMT Program

om 10/01/2001 through 09/30/2002

rted by: Date and Order Entered

ate	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		-26,207.44
/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		-34,753.08
/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		-43,086.41
/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		-49,036.91
/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		-49,163.32
/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		-49,173.54
/10/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	10,826.46
/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X		10,825.46
/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,841.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,754.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,978.04
01/16/2002		Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X		1,363.73
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	61,363.73
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X		56,098.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X		37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
2/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X		58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X		35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		28,350.76
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X		11,158.19

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		-947.36
03/22/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
03/31/2002	10125	void	Void Check	VOID		X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	-1,930.48
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		-5,765.48
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		-6,814.79
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		-9,149.79
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		-9,149.79
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		-9,772.79
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		-9,785.38
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		-9,794.67
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		-9,856.46
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		-11,856.46
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		-13,400.01
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		-14,000.01
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		-18,400.01

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		-18,500.01
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		-19,500.01
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		-27,950.01
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		-28,050.01
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		-28,154.99
05/01/2002	10176	void	Void Check	VOID:		X		-28,154.99
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		-28,330.99
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		-28,418.99
05/01/2002		NIST ATP customer	Accounts Receivable			X	70,000.00	41,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		40,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		40,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		40,294.28
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B.	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X		83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/01/2002		Albin, Scott M	-split-	VOID:		X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		59,538.66
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		53,757.16
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		47,975.66
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		42,973.41
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		42,903.54
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		37,903.54
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		37,796.42
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		37,759.09
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		36,617.52
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		33,367.52
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,367.52
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	29,575.03
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		28,324.45
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		27,347.12
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		26,738.79
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		11,352.36
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/25/2002		Ferrand	Accounts Payable	VOID:		X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,731.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,982.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,906.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,727.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,436.55
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		4,272.06
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		2,570.02

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		1,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		-536.22
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		-6,321.22
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		-6,321.22
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X		61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,552.01	X		52,978.09
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		48,221.71
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,288.07	X		38,933.64
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10294	void	Void Check	VOID:		X		38,933.64
07/05/2002	10295	void	Void Check	VOID:		X		38,933.64
07/05/2002	10296	void	Void Check	VOID:		X		38,933.64
07/05/2002	10293	void	Void Check	VOID		X		38,933.64
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		38,921.47
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		38,821.47
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		38,536.62
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		38,499.22
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		38,353.78
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		38,353.78
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		37,984.48
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		37,953.19
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		37,903.51
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		37,678.51
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		36,035.26

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		35,035.26
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,719.39
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,869.39
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,081.66
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,781.66
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,781.66
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,992.68
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,208.55
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		13,101.38
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,101.38
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,101.38
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,087.02
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,987.02
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,987.02
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,897.02
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,897.02
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,797.02
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,697.02
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,646.01
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,309.42
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,500.76
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,939.78
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,639.78
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,339.78
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,239.78
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,104.78
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,064.26
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,989.35
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,889.35
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,651.85
07/20/2002		void	Void Check			X		1,651.85
07/20/2002	10342	void	Void Check	VOID:		X		1,651.85
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,651.85
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,551.85
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,451.85
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,451.85
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	71,451.85
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,015.23
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,239.73
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,299.72

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,164.73
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,993.13
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,548.86
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,131.21
07/30/2002		Paypal	PayPal	verify bank		X	0.23	65,131.44
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	65,131.46
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,612.66
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,412.66
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,631.16
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,040.06
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,011.95
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,911.95
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,811.95
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		44,136.92
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		44,136.92
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		44,136.92
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		38,355.42
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		38,332.00
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		38,332.00
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		38,312.29
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		38,212.29
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		37,816.29
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		36,816.29
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		36,493.93
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		36,439.80
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		36,414.80
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		36,359.80
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		36,059.80
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		34,288.51
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00			33,954.51
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		33,928.61
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		33,816.61
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		33,779.25
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		33,582.47
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		30,582.47
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		30,542.48
08/02/2002	10388	Yehoshua Zeevi	Accounts Payable		469.80	X		30,072.68
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,735.53

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,735.53
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,435.53
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,435.53
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,257.71
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,253.01
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,641.36
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,529.37
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,517.85
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,495.49
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,461.99
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,087.80
08/07/2002	10398	void	Void Check			X		21,087.80
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,924.50
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,924.50
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		14,043.84
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-15,985.90
08/11/2002		Paypal	PayPal	Automated Pay...	80.00	X		-16,065.90
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,315.90
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		-16,315.90
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,684.10
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,054.10
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,054.10
08/15/2002	10621	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,297.44
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X		2,145.73
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,395.73
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,299.45
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,258.93
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		1,251.14
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,151.14
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-208.86
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-308.86
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-408.86
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-508.86
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-608.86
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-708.86
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	472.93
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		372.93
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		343.92
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		343.92
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,086.49

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	3,000.00	913.51
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	0.11	913.62
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	69,999.89	70,913.51
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,913.51
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,812.29
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,440.06
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,190.06
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,388.80
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,468.80
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,107.04
09/11/2002	10440	Emag	Accounts Payable	Customer Check	1,000.00	X		62,107.04
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,107.04
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		60,107.04
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		59,537.04
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		59,330.32
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		59,230.97
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		59,230.97
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		59,130.97
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		59,070.89
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		58,880.89
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		58,861.10
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		58,859.60
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,759.60
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,659.60
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		58,621.08
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		58,509.08
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		58,409.08
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		58,092.38
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		58,042.68
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		56,042.68
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		55,949.47
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		54,261.93
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		53,855.80
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			53,755.80
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		38,755.80
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		38,737.68
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		37,737.68
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		37,678.72
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		37,564.73
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		37,524.21

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		35,923.19
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		30,141.68
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		29,549.79
09/16/2002		American Express E...	AMERICAN EXPRES...			X		29,549.79
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		28,170.42
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		28,170.42
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		28,111.75
09/19/2002	10460	Nicholee Wynter	Accounts Payable	Customer Check	26.75	X		28,085.00
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		28,085.00
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		27,085.00
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		27,085.00
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		26,921.41
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		24,574.65
09/19/2002	10620	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		24,196.32
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		22,891.32
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		20,444.21
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		20,444.21
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		13,472.52
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		12,376.15
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		10,729.64
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		9,433.51
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		8,337.37
09/30/2002	10619	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		7,959.04
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		1,938.90
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-6,616.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-7,399.87
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-10,899.87
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-10,999.87
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-11,099.87
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-11,199.87
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-11,617.52
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-11,970.12
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-25,970.12

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-26,327.12
09/30/2002	10499	Silicon Graphics, Inc	Accounts Payable	Customer Check	139.20	X		-26,466.32
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-26,571.32
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-26,988.97
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-26,988.97
09/30/2002	10485	Todd J. Berman, D....	Accounts Payable	8637	375.00	X		-27,363.97
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00			-27,663.97
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00			-27,963.97
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-28,963.97
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-28,974.47
09/30/2002	10496	Thorn	Accounts Payable		612.50			-29,586.97
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-31,236.97
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,818.97
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-56,718.59
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-57,192.57
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-58,392.57
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-59,392.57
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-59,405.32
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08			-59,444.40
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-59,492.59
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-59,492.59
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-59,492.59

Computer Aided Surgery Incorporated

6/18/2003

Register: CHASE

Cash Receipts / Disbursements

From 10/01/2001 through 09/30/2002

CASI Account

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X		-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955	Thorn	Accounts Payable	Customer No. ...	284.85	X		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958	SkyTel	Accounts Payable	2230341	53.27	X		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X		42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94
10/26/2001	2968	General Computer an...	Accounts Payable	Customer Check	214.34	X		41,796.60
10/26/2001	2969	MCI Worlcom	Accounts Payable	Customer Check	92.67	X		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991	General Computer an...	Accounts Payable	CA8748	41.14	X		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X		35,863.47

5143

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2998	General Computer an...	Accounts Payable	Customer Check	4,451.24	X		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000	General Computer an...	Accounts Payable	Customer Check	4,957.85	X		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X		26,121.61
10/26/2001	3003	General Computer an...	Accounts Payable	Customer Check	4,000.00	X		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03

Register: CHASE

From 10/01/2001 through 09/30/2002

orted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
1/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
1/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X		-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X		-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X		-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133		Void Check	VOID:		X		1,407.76
02/14/2002	3134		Void Check	VOID:		X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	3138	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37

5147

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit to Chase		X	14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X		-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X		-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:DBK	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter(VE...	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

Computer Aided Surgery Incorporated

8/31/2003

Register: CHASE

From 09/16/2001 through 10/26/2001

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/16/2001	2949	Oxford	Accounts Payable	Customer Check	441.79	X		1,536.32
09/16/2001	2950	ConEdison Solutions	Accounts Payable	166526-154604	418.83	X		1,117.49
09/16/2001	2951	Mobil Oil	Accounts Payable	Account 824 1...	10.00	X		1,107.49
09/16/2001	2952	Con Edison	Accounts Payable	41 1237 0554 0...	239.50	X		867.99
09/28/2001		Dr. Karron	Capital Loan:NIST	emergency loan...		X	900.00	1,767.99
09/30/2001	(1) 2977 10/26/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-232.01
09/30/2001	(1) 2978	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-2,232.01
09/30/2001	(1) 2979	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-4,232.01
09/30/2001	(1) 2980	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-6,232.01
09/30/2001	(1) 2981	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-8,232.01
09/30/2001	(1) 2982	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-10,232.01
09/30/2001	(1) 2983	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-12,232.01
09/30/2001	(1) 2984	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-14,232.01
09/30/2001	(1) 2985	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-16,232.01
09/30/2001	(1) 3040 11/8/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-18,232.01
09/30/2001	(1) 3064 11/23/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-20,232.01
09/30/2001	(1) 3093 12/6/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-22,232.01
09/30/2001	(1) 3094 12/6/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	X		-24,232.01
09/30/2001	(1) 3107 12/28/01	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-26,232.01
09/30/2001	(1) 3108 12/28/01	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-28,232.01
09/30/2001	(1) 3117 1/9/02	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-30,232.01
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X	Vendor Refund	-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955	Thorn	Accounts Payable	Customer No. ...	284.85	X		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958	SkyTel	Accounts Payable	2230341	53.27	X		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X	NIST	-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X		42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94

5150

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2968	General Computer an...	Accounts Payable	Customer Check	214.34	X		41,796.60
10/26/2001	2969	MCI Worlcom	Accounts Payable	Customer Check	92.67	X		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991	General Computer an...	Accounts Payable	CA8748	41.14	X		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X		35,863.47
10/26/2001	2998	General Computer an...	Accounts Payable	Customer Check	4,451.24	X		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000	General Computer an...	Accounts Payable	Customer Check	4,957.85	X		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X		26,121.61
10/26/2001	3003	General Computer an...	Accounts Payable	Customer Check	4,000.00	X		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006 11/13/01	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007 11/13/01	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	NIST 0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X	NIST TR	-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X	NIST TR	-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X	NIST TR	-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X	NIST TR	-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X	NIST TR	-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133	Con Edison	Void Check	VOID:	264.32	X		1,407.76
02/14/2002	3134	Verizon	Void Check	VOID:	110.45	X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	~~3138~~ 3134	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	NIST TR 4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62

5155

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X	NIST TR	-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X	NIST TR	-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X	NIST TR	-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X	NIST TR	-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43

5156

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

Computer Aided Surgery Incorporated

8/31/2003

Register: NIST ATP DMT Program

From 09/30/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,666.67
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		32,517.87
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		29,290.87
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		27,952.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		27,764.07
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		26,424.85
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,424.85
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-1,316.07
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-1,741.07
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-2,197.07
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

5158

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	30,547.92
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		30,421.51
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		30,411.29
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		25,110.29
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		16,776.96
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X		10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		10,113.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,785.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,698.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	63,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X		61,363.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		59,819.21
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X		37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

5159

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X		58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X		35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		25,854.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X		11,158.19

5160

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	60,828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10125	void	Void Check	VOID		X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		10,651.00

5161

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002		NIST ATP customer	Accounts Receivable			X	70,000.00	68,069.52
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	68,069.52
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		64,234.52
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		63,185.21
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		54,735.21
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		52,400.21
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		52,400.21
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		51,777.21
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		51,764.62
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		51,755.33
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		51,693.54
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		49,693.54
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		48,149.99

5162

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		47,549.99
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		43,149.99
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		43,049.99
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		42,049.99
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		41,949.99
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		41,845.01
05/01/2002	10176	void	Void Check	VOID:		X		41,845.01
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		41,669.01
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		41,581.01
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		31,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		30,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		30,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B.	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X		83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

5163

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002		Albin, Scott M	-split-	VOID:		X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	65,527.67
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		64,386.10
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		61,136.10
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		55,354.60
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		49,573.10
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		43,791.60
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		38,789.35
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		38,719.48
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		33,719.48
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		33,612.36
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		33,575.03
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,575.03
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		28,597.70
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		27,989.37
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		27,975.11
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19

Register: NIST ATP DMT Program

From 09/30/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/25/2002		Ferrand	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,367.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		9,367.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		7,671.79
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		7,671.79
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,631.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,882.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,806.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,627.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	74,272.06

5165

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		72,570.02
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		71,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		69,463.78
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		63,678.78
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X		61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		57,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,552.01	X		51,978.09
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		47,221.71
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,288.07	X		37,933.64
07/05/2002	10293	void	Void Check	VOID		X		37,933.64
07/05/2002	10294	void	Void Check	VOID:		X		37,933.64
07/05/2002	10295	void	Void Check	VOID:		X		37,933.64
07/05/2002	10296	void	Void Check	VOID:		X		37,933.64
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		37,921.47
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		37,921.47
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		37,921.47
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		37,821.47
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		37,536.62
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		37,499.22
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		37,353.78
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		37,353.78
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		37,353.78
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		37,353.78
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		36,984.48
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		36,953.19
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		36,903.51
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		36,903.51
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		36,903.51
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		36,678.51

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		35,035.26
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,719.39
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,931.66
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,081.66
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,781.66
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,781.66
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		32,674.49
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,885.51
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,101.38
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,101.38
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,101.38
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,087.02
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,987.02
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,987.02
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,897.02
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,897.02
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,797.02
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,697.02
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,646.01
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,309.42
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,500.76
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,939.78
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,639.78
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,339.78
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,239.78
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,104.78
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,064.26
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,989.35
07/20/2002		void	Void Check			X		1,989.35
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,889.35
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,651.85
07/20/2002	10342	void	Void Check	VOID:		X		1,651.85
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,651.85
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,651.85
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,551.85
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,451.85
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	71,451.85
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,015.23
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,239.73
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,299.72

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002		Paypal	PayPal	verify bank		X	0.23	67,299.95
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	67,299.97
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,164.98
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,993.38
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,549.11
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,131.46
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,612.66
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,412.66
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,631.16
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,040.06
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,011.95
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,911.95
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,811.95
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		49,811.95
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		49,811.95
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		44,030.45
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		44,007.03
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		44,007.03
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		43,987.32
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		43,887.32
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		43,491.32
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		42,491.32
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		42,168.96
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		42,114.83
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		42,089.83
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		42,034.83
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		41,734.83
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		39,963.54
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00			39,629.54
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		39,629.54
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		39,629.54
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		39,603.64
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		39,491.64
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		39,454.28
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		39,257.50
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		36,257.50
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		36,217.51
08/02/2002	10388	Yehoshua Zeevi	Accounts Payable		469.80	X		35,747.71
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		30,072.68
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,735.53

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,735.53
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,435.53
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,435.53
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,257.71
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,253.01
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,641.36
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,529.37
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,517.85
08/07/2002	10398	void	Void Check			X		21,517.85
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,484.35
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,461.99
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,087.80
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,924.50
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,924.50
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-9,105.24
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		-15,985.90
08/11/2002		Paypal	PayPal	Automated Pay...	80.00	X		-16,065.90
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,315.90
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,684.10
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		3,684.10
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,054.10
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,054.10
08/15/2002	10366 8/2/07	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,297.44
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X	Signed on Scott	2,145.73
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,395.73
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,299.45
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,258.93
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-101.07
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-201.07
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		-208.86
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-308.86
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-408.86
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-508.86
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	672.93
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		572.93
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		472.93
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		372.93
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		343.92
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		343.92
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,086.49

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	3,000.00	913.51
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	0.11	913.62
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	69,999.89	70,913.51
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,913.51
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,812.29
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,440.06
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,190.06
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,388.80
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,468.80
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,107.04
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		63,007.69
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		62,907.69
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		62,847.61
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		62,657.61
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		62,637.82
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		62,636.32
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		62,636.32
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,536.32
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,436.32
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		62,397.80
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,397.80
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		61,285.80
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		60,969.10
09/11/2002	10440	Emag	Accounts Payable	Customer Check	1,000.00	X		59,969.10
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		59,869.10
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		58,869.10
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		58,299.10
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		56,299.10
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		56,249.40
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		56,156.19
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		55,949.47
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		54,261.93
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		53,855.80
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		52,254.78
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			52,154.78
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		37,154.78
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		37,136.66
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		36,136.66
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		36,077.70
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		35,963.71

5170

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		35,923.19
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		30,141.68
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		29,549.79
09/16/2002		American Express E...	AMERICAN EXPRES...			X		29,549.79
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		28,170.42
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		28,170.42
09/19/2002			-split-			X		28,170.42
09/19/2002			-split-			X		28,170.42
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		28,111.75
09/19/2002	10460	Nicholee Wynter	Accounts Payable	Customer Check	26.75	X		28,085.00
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		28,085.00
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		27,085.00
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		27,085.00
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		26,921.41
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		26,821.41
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		24,574.65
09/19/2002	10467	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		24,196.32
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		22,891.32
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		20,444.21
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		20,444.21
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		8,791.72
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		7,695.58
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		6,399.45
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		5,060.11
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		3,963.74
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		2,317.23
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-1,182.77
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,282.77
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,382.77
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-1,482.77
09/30/2002	10485	Todd J. Berman, D....	Accounts Payable	8637	375.00	X		-1,857.77
09/30/2002	10487	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		-2,236.10
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-10,791.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-11,574.87
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-30,474.49
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,056.49

5171

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-51,056.49
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00			-51,356.49
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-51,366.99
09/30/2002	10496	Thorn	Accounts Payable		612.50			-51,979.49
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-53,629.49
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-54,047.14
09/30/2002	10499	Silicon Graphics, Inc	Accounts Payable	Customer Check	139.20	X		-54,186.34
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-54,291.34
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-54,291.34
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00			-54,591.34
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-55,591.34
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-55,948.34
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-56,365.99
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-56,839.97
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-58,039.97
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-58,392.57
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-59,392.57
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-59,392.57
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-59,392.57
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08			-59,431.65
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-59,479.84
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-59,492.59

P.B.C.

Computer Aided Surgery Incorporated

6/19/2003

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Cash Receipts / Disbursements
NIST Checking A/C

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,666.67
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		32,517.87
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		29,290.87
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		27,952.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		27,764.07
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		26,424.85
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,424.85
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-1,316.07
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-1,741.07
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-2,197.07
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

5173

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	30,547.92
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		30,421.51
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		30,411.29
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		25,110.29
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		16,776.96
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X		10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002		Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		10,113.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,785.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,698.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	63,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X		61,363.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		59,819.21
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X		37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X		58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X		35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		25,854.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X		11,158.19

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	60,828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10125	void	Void Check	VOID		X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		10,651.00

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002		NIST ATP customer	Accounts Receivable			X	70,000.00	68,069.52
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	68,069.52
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		64,234.52
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		63,185.21
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		54,735.21
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		52,400.21
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		52,400.21
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		51,777.21
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		51,764.62
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		51,755.33
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		51,693.54
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		49,693.54
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		48,149.99

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		47,549.99
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		43,149.99
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		43,049.99
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		42,049.99
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		41,949.99
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		41,845.01
05/01/2002	10176	void	Void Check	VOID:		X		41,845.01
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		41,669.01
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		41,581.01
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		31,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		30,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		30,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B.	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X		83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002		Albin, Scott M	-split-	VOID:		X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	65,527.67
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		64,386.10
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		61,136.10
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		55,354.60
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		49,573.10
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		43,791.60
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		38,789.35
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		38,719.48
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		33,719.48
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		33,612.36
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		33,575.03
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,575.03
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		28,597.70
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		27,989.37
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		27,975.11
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/25/2002		Ferrand	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,367.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		9,367.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		7,671.79
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		7,671.79
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,631.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,882.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,806.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,627.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	74,272.06

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		72,570.02
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		71,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		69,463.78
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		63,678.78
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X		61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		57,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,553.41	X		51,976.69
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		47,220.31
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,289.47	X		37,930.84
07/05/2002	10293	void	Void Check	VOID		X		37,930.84
07/05/2002	10294	void	Void Check	VOID:		X		37,930.84
07/05/2002	10295	void	Void Check	VOID:		X		37,930.84
07/05/2002	10296	void	Void Check	VOID:		X		37,930.84
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		37,918.67
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		37,918.67
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		37,918.67
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		37,818.67
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		37,533.82
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		37,496.42
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		37,350.98
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		37,350.98
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		37,350.98
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		37,350.98
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		36,981.68
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		36,950.39
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		36,900.71
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		36,900.71
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		36,900.71
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		36,675.71

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		35,032.46
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,716.59
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,928.86
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,078.86
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,778.86
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,778.86
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		32,671.69
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,882.71
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,098.58
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,098.58
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,098.58
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,084.22
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,984.22
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,984.22
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,894.22
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,894.22
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,794.22
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,694.22
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,643.21
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,306.62
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,497.96
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,936.98
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,636.98
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,336.98
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,236.98
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,101.98
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,061.46
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,986.55
07/20/2002		void	Void Check			X		1,986.55
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,886.55
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,649.05
07/20/2002	10342	void	Void Check	VOID:		X		1,649.05
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,649.05
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,649.05
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,549.05
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,449.05
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	71,449.05
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,012.43
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,236.93
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,296.92

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002		Paypal	PayPal	verify bank		X	0.23	67,297.15
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	67,297.17
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,162.18
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,990.58
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,546.31
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,128.66
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,609.86
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,409.86
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,628.36
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,037.26
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,009.15
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,909.15
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,809.15
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		49,809.15
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		49,809.15
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		44,027.65
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		44,004.23
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		44,004.23
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		43,984.52
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		43,884.52
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		43,488.52
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		42,488.52
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		42,166.16
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		42,112.03
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		42,087.03
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		42,032.03
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		41,732.03
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		39,960.74
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00	X		39,626.74
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		39,626.74
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		39,626.74
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		39,600.84
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		39,488.84
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		39,451.48
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		39,254.70
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		36,254.70
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		36,214.71
08/02/2002	10388	Yehoshua Zeevi PhD	Accounts Payable		469.80	X		35,744.91
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		30,069.88
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,732.73

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,732.73
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,432.73
08/05/2002		Paypal	PayPal	Automated Pay...	80.00	X		28,352.73
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,352.73
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,174.91
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,170.21
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,558.56
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,446.57
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,435.05
08/07/2002	10398	void	Void Check			X		21,435.05
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,401.55
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,379.19
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,005.00
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,841.70
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,841.70
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-9,188.04
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		-16,068.70
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,318.70
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,681.30
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		3,681.30
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,051.30
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,051.30
08/15/2002	10366	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,294.64
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X		2,142.93
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,392.93
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,296.65
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,256.13
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-103.87
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-203.87
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		-211.66
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-311.66
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-411.66
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-511.66
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	670.13
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		570.13
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		470.13
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		370.13
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		341.12
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		341.12
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,089.29

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:DBK	Deposit		X	3,000.00	910.71
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	0.11	910.82
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	69,999.89	70,910.71
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,910.71
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,809.49
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,437.26
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,187.26
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,386.00
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,466.00
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,104.24
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		63,004.89
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		62,904.89
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		62,844.81
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		62,654.81
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		62,635.02
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		62,633.52
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		62,633.52
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,533.52
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,433.52
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		62,395.00
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,395.00
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		61,283.00
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		60,966.30
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		60,866.30
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		59,866.30
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		59,296.30
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		57,296.30
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		57,246.60
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		57,153.39
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		56,946.67
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		55,259.13
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		54,853.00
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		53,251.98
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			53,151.98
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		38,151.98
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		38,133.86
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		37,133.86
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		37,074.90
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		36,960.91
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		36,920.39

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		31,138.88
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		30,546.99
09/16/2002		American Express E...	AMERICAN EXPRES...			X		30,546.99
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		29,167.62
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		29,167.62
09/19/2002			-split-			X		29,167.62
09/19/2002			-split-			X		29,167.62
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		29,108.95
09/19/2002	10460	Nicholee Wynter(VE...	Accounts Payable	Customer Check	26.75	X		29,082.20
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		29,082.20
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		28,082.20
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		28,082.20
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		27,918.61
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		27,818.61
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		25,571.85
09/19/2002	10467	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		25,193.52
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		23,888.52
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		21,441.41
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		21,441.41
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		20,971.88
09/21/2002	10440	Emag	Computer:Software		1,000.00	X		19,971.88
09/23/2002		Chase Bank	Bank Service Charges	Hack to rebalan...		X	2.80	19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		8,791.72
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		7,695.58
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		6,399.45
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		5,060.11
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		3,963.74
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		2,317.23
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-1,182.77
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,282.77
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,382.77
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-1,482.77
09/30/2002	10485	Todd J. Berman DDS	Accounts Payable	8637	375.00	X		-1,857.77
09/30/2002	10487	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		-2,236.10
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-10,791.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-11,574.87
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-30,474.49

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,056.49
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-51,056.49
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00	X		-51,356.49
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-51,366.99
09/30/2002	10496	Thorn	Accounts Payable	VOID:		X		-51,366.99
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-53,016.99
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-53,434.64
09/30/2002	10499	SGI	Accounts Payable	Customer Check	139.20	X		-53,573.84
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-53,678.84
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-53,678.84
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00	X		-53,978.84
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-54,978.84
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-55,335.84
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-55,753.49
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-56,227.47
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-57,427.47
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-57,780.07
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-58,780.07
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-58,780.07
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-58,780.07
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08	X		-58,819.15
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-58,867.34
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-58,880.09

CASI CHECKING ACCOUNT

PBC

Computer Aided Surgery Incorporated

6/19/2003

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Cleared status

Cash Receipts / Disbursements
CASI Checking A/C

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X		-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955	Thorn	Accounts Payable	Customer No. ...	284.85	X		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958	SkyTel	Accounts Payable	2230341	53.27	X		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X		42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94
10/26/2001	2968	General Computer an...	Accounts Payable	Customer Check	214.34	X		41,796.60
10/26/2001	2969	MCI Worlcom	Accounts Payable	Customer Check	92.67	X		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991	General Computer an...	Accounts Payable	CA8748	41.14	X		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X		35,863.47

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2998	General Computer an...	Accounts Payable	Customer Check	4,451.24	X		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000	General Computer an...	Accounts Payable	Customer Check	4,957.85	X		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X		26,121.61
10/26/2001	3003	General Computer an...	Accounts Payable	Customer Check	4,000.00	X		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X		-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X		-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X		-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133		Void Check	VOID:		X		1,407.76
02/14/2002	3134		Void Check	VOID:		X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	3138	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X		-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X		-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

Computer Aided Surgery Incorporated

11/23/2002

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002 Nist Checking Account
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X	N-2	0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	~~60,000.00~~	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X	C-2	49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		48,949.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		39,583.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		39,395.07
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		31,329.07
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		29,991.07
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,764.07
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		26,141.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X	✓ cash card	9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X	C-3	5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X	C-4	-917.47
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-1,831.55
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-2,230.15
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-2,655.15
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X	C-5	-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		-34,753.08
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		-43,086.41
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		-49,036.91
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		-49,163.32
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		-49,173.54
01/10/2002		NIST ATP customer	Accounts Receivable			X	~~60,000.00~~	10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X	N-3	10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,841.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,754.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,978.04
01/16/2002		Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X	✓	1,363.73
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~60,000.00~~	61,363.73
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X	N-4	56,098.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00 D	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X	E	38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X	F	37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~60,000.00~~	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X	N.5	58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X	G	35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		28,350.76
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X	H	11,158.19

5198

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		-947.36
03/22/2002		NIST ATP customer	Accounts Receivable			X	~~60,000.00~~	59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
03/31/2002	10125	void	Void Check	VOID		X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	-1,930.48
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		-5,765.48
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		-6,814.79
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		-9,149.79
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		-9,149.79
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		-9,772.79
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		-9,785.38
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		-9,794.67
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		-9,856.46
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		-11,856.46
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		-13,400.01
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		-14,000.01
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		-18,400.01

5200

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		-18,500.01
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		-19,500.01
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		-27,950.01
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		-28,050.01
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		-28,154.99
05/01/2002	10176	void	Void Check	VOID:		X		-28,154.99
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		-28,330.99
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		-28,418.99
05/01/2002		NIST ATP customer	Accounts Receivable			X	~~70,000.00~~	41,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X	N-7	40,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		40,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		40,294.28
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B. OK	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~70,000.00~~	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X	N-8	83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

5201

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/01/2002		Albin, Scott M	-split-	VOID:		X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		59,538.66
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		53,757.16
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		47,975.66
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		42,973.41
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		42,903.54
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		37,903.54
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		37,796.42
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		37,759.09
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		36,617.52
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		33,367.52
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,367.52
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	29,575.03
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		28,324.45
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		27,347.12
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		26,738.79
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19

5202

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		11,352.36
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/25/2002		Ferrand	Accounts Payable	VOID:		X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,731.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,982.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,906.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,727.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,436.55
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		4,272.06
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		2,570.02

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		1,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		-536.22
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		-6,321.22
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		-6,321.22
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~70,000.00~~	63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X	A-9	61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,552.01	X		52,978.09
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		48,221.71
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,288.07	X		38,933.64
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10294	void	Void Check	VOID:		X		38,933.64
07/05/2002	10295	void	Void Check	VOID:		X		38,933.64
07/05/2002	10296	void	Void Check	VOID:		X		38,933.64
07/05/2002	10293	void	Void Check	VOID		X		38,933.64
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		38,921.47
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		38,821.47
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		38,536.62
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		38,499.22
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		38,353.78
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		38,353.78
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		37,984.48
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		37,953.19
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		37,903.51
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		37,678.51
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		36,035.26

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		35,035.26
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,719.39
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,869.39
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,081.66
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,781.66
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,781.66
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,992.68
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,208.55
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		13,101.38
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,101.38
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,101.38
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,087.02
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,987.02
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,987.02
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,897.02
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,897.02
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,797.02
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,697.02
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,646.01
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,309.42
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,500.76
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,939.78
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,639.78
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,339.78
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,239.78
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,104.78
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,064.26
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,989.35
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,889.35
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,651.85
07/20/2002		void	Void Check			X		1,651.85
07/20/2002	10342	void	Void Check	VOID:		X		1,651.85
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,651.85
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,551.85
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,451.85
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,451.85
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~70,000.00~~	71,451.85
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,015.23
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,239.73
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,299.72

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,164.73
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,993.13
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,548.86
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,131.21
07/30/2002		Paypal	PayPal	verify bank		X	0.23	65,131.44
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	65,131.46
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,612.66
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,412.66
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,631.16
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,040.06
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,011.95
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,911.95
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,811.95
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		44,136.92
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		44,136.92
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		44,136.92
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		38,355.42
8/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		38,332.00
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		38,332.00
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		38,312.29
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		38,212.29
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		37,816.29
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		36,816.29
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		36,493.93
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		36,439.80
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		36,414.80
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		36,359.80
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		36,059.80
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		34,288.51
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00			33,954.51
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		33,928.61
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		33,816.61
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		33,779.25
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		33,582.47
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		30,582.47
8/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		30,542.48
08/02/2002	10388	Yehoshua Zeevi	Accounts Payable		469.80	X		30,072.68
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,735.53

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

[redacted]orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,735.53
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,435.53
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,435.53
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,257.71
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,253.01
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,641.36
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,529.37
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,517.85
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,495.49
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,461.99
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,087.80
08/07/2002	10398	void	Void Check			X		21,087.80
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,924.50
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,924.50
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		14,043.84
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-15,985.90
08/11/2002		Paypal	PayPal	Automated Pay...	80.00	X		-16,065.90
[redacted]8/11/2002	2751	Paypal	PayPal		250.00	X		-16,315.90
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		-16,315.90
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,684.10
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,054.10
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,054.10
08/15/2002	10366	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,297.44
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X		2,145.73
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,395.73
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,299.45
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,258.93
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		1,251.14
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,151.14
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-208.86
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-308.86
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-408.86
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-508.86
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-608.86
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-708.86
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	472.93
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		372.93
[redacted]8/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		343.92
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		343.92
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,086.49

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	3,000.00	913.51
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	~~0.11~~	913.62
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~69,999.89~~	70,913.51
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X	N-1V	70,913.51
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,812.29
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,440.06
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,190.06
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,388.80
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,468.80
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,107.04
09/11/2002	10440	Emag	Accounts Payable	Customer Check	1,000.00	X		62,107.04
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,107.04
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		60,107.04
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		59,537.04
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		59,330.32
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		59,230.97
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		59,230.97
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		59,130.97
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		59,070.89
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		58,880.89
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		58,861.10
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		58,859.60
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,759.60
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,659.60
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		58,621.08
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		58,509.08
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		58,409.08
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		58,092.38
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		58,042.68
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		56,042.68
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		55,949.47
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		54,261.93
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		53,855.80
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			53,755.80
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		38,755.80
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		38,737.68
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		37,737.68
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		37,678.72
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		37,564.73
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		37,524.21

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		35,923.19
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		30,141.68
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		29,549.79
09/16/2002		American Express E...	AMERICAN EXPRES...			X		29,549.79
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		28,170.42
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		28,170.42
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		28,111.75
09/19/2002	10460	Nicholee Wynter	Accounts Payable	Customer Check	26.75	X		28,085.00
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		28,085.00
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		27,085.00
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		27,085.00
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		26,921.41
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		24,574.65
09/19/2002	10467	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		24,196.32
9/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		22,891.32
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		20,444.21
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		20,444.21
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		13,472.52
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		12,376.15
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		10,729.64
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		9,433.51
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		8,337.37
09/30/2002	10487	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		7,959.04
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		1,938.90
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-6,616.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-7,399.87
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-10,899.87
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-10,999.87
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-11,099.87
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-11,199.87
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-11,617.52
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-11,970.12
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-25,970.12

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-26,327.12
09/30/2002	10499	Silicon Graphics, Inc	Accounts Payable	Customer Check	139.20	X		-26,466.32
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-26,571.32
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-26,988.97
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-26,988.97
09/30/2002	10485	Todd J. Berman, D....	Accounts Payable	8637	375.00	X		-27,363.97
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00			-27,663.97
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00			-27,963.97
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-28,963.97
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-28,974.47
09/30/2002	10496	Thorn	Accounts Payable		612.50			-29,586.97
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-31,236.97
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,818.97
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-56,718.59
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-57,192.57
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-58,392.57
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-59,392.57
9/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-59,405.32
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08			-59,444.40
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-59,492.59
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-59,492.59
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-59,492.59
10/03/2002		NIST ATP customer	Accounts Receivable	Inv.l CAS4020		X	70,000.00	10,507.41
10/04/2002	10481	Ferrand	Accounts Payable	VOID: Cleanin...		X		10,507.41
10/04/2002	10486	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		10,407.41
10/06/2002	10504	AT&T	Accounts Payable	Aug 14 - Sept ...	10.78	X		10,396.63
10/06/2002	10505	void	Void Check			X		10,396.63
10/07/2002	10524	Verizon VOICE 212 ...	Accounts Payable	Bill Period (09-...	157.23	X		10,239.40
10/07/2002	10528	VoiceStream Wireless	Accounts Payable	247414922	39.64	X		10,199.76
10/08/2002	10508	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		10,099.76
10/08/2002	10509	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,999.76
10/10/2002	10510	TransitChek Employ...	Accounts Payable	Customer Check	405.12	X		9,594.64
10/10/2002	10512	Solomon and Bernstein	Accounts Payable	Customer Check	150.00	X		9,444.64
10/10/2002	10513	Ricoh	Accounts Payable	VOID:		X		9,444.64
10/11/2002	10514	Oxford	Accounts Payable	Coverage Perio...	1,214.60	X		8,230.04
10/11/2002	10526	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		8,130.04
10/15/2002	10515	Ricoh	Accounts Payable		500.00	X		7,630.04
0/15/2002	10560	Exxon Company	Accounts Payable	VOID: Acct # ...		X		7,630.04
10/16/2002	EFT	AMEX	AMERICAN EXPRES...	online payment	5,736.51	X		1,893.53
10/16/2002	10516	The City College of ...	Accounts Payable		1,907.85	X		-14.32

5210

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/18/2002	10519	Rothman, Matthew	-split-	Customer Check	1,392.89	X		-1,407.21
10/18/2002	10521	Peralta, Regner M	-split-	Customer Check	402.18	X		-1,809.39
10/18/2002	10522	DaSalla, Charles S	-split-		350.25	X		-2,159.64
10/18/2002	10525	Wynter, Nicholee A	-split-		935.43	X		-3,095.07
10/18/2002	10520	Cox, James L	-split-	Customer Check	852.76	X		-3,947.83
10/18/2002	10523	Karron, D. B.	-split-	Customer Check	9,594.61	X		-13,542.44
10/18/2002	10527	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-13,642.44
10/18/2002	10529	Joan Hayes CPA	Accounts Payable	1st of four pay...	2,500.00	X		-16,142.44
10/18/2002	10530	Joan Hayes CPA	Accounts Payable		706.98	X		-16,849.42
10/18/2002	10531	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		-16,889.94
10/18/2002	10532	Silicon City	Accounts Payable		3,500.00	X		-20,389.94
10/18/2002	10533	Deluxe Business For...	Accounts Payable		115.17	X		-20,505.11
10/18/2002	10534	Janet Laylor	Accounts Payable		161.00			-20,666.11
10/18/2002	10535	RCN	Accounts Payable	Billed From 10...	113.99	X		-20,780.10
10/18/2002	10536	Time Warner	Accounts Payable	10 001 8785260	112.00	X		-20,892.10
10/18/2002	10537	Verizon ISDN 212 2...	Accounts Payable	Bill Period (09-...	37.72	X		-20,929.82
10/18/2002	10538	Peter Ross PhD	Accounts Payable	end of project y...	500.00	X		-21,429.82
0/18/2002	10518	void	Void Check	VOID:		X		-21,429.82
10/19/2002	10542	Ferrand	Accounts Payable	VOID:		X		-21,429.82
10/19/2002	10543	Peter Ross PhD	Accounts Payable		15.00			-21,444.82
10/19/2002	10544	Hertz	Accounts Payable		139.85	X		-21,584.67
10/19/2002	10545	Texaco	Accounts Payable	travel fuel	11.72	X		-21,596.39
10/19/2002	10546	Oxford	Accounts Payable	Coverage Perio...	1,346.07	X		-22,942.46
10/19/2002	10547	Thorn	Accounts Payable		1,074.51	X		-24,016.97
10/19/2002	10548	IEEE	Accounts Payable	Member # 002...	413.47	X		-24,430.44
10/19/2002	10549	ConEdison Solutions	Accounts Payable	Measurement P...	649.00	X		-25,079.44
10/19/2002	10550	Ferrand	Accounts Payable	VOID: VOID:		X		-25,079.44
10/19/2002	10552	Silicon City	Accounts Payable		549.00	X		-25,628.44
10/20/2002	10554	Homefront Hardware	Accounts Payable	Customer Check	740.50	X		-26,368.94
10/21/2002	10555	void	Void Check			X		-26,368.94
10/22/2002		NIST ATP customer	Accounts Receivable	Inv. CAS4022		X	30,000.00	3,631.06
10/25/2002	10584	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,531.06
10/31/2002	10539	George Wolberg	Accounts Payable		1,000.00	X		2,531.06
11/01/2002	10567	Rothman, Matthew	-split-		1,270.29	X		1,260.77
11/01/2002	10568	Cox, James L	-split-		1,042.64	X		218.13
11/01/2002	10569	Karron, D. B.	-split-		9,621.61	X		-9,403.48
11/01/2002	10570	Peralta, Regner M	-split-		447.85	X		-9,851.33
1/01/2002	10586	Wynter, Nicholee A	-split-		1,017.84	X		-10,869.17
11/01/2002	10585	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-10,969.17
11/01/2002	10587	DaSalla, Charles S	-split-		275.46	X		-11,244.63

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2002	10588	void	Void Check			X		-11,244.63
11/01/2002	10576	void	Void Check			X		-11,244.63
11/02/2002	10574	AT&T	Accounts Payable	sept 14 - oct 13...	28.60			-11,273.23
11/02/2002	10577	MCI Worlcom	Accounts Payable		25.83	X		-11,299.06
11/02/2002	10578	RCN	Accounts Payable	Telephone Nu...	1.50	X		-11,300.56
11/02/2002	10562	ExxonMobil/MCCBG	Accounts Payable		55.29	X		-11,355.85
11/02/2002	10579	Sunoco	Accounts Payable		19.75	X		-11,375.60
11/02/2002	10580	Verizon ISDN 212 2...	Accounts Payable		47.48	X		-11,423.08
11/02/2002	10581	Verizon VOICE 212 ...	Accounts Payable		229.40	X		-11,652.48
11/02/2002	10582	Ferrand	Accounts Payable	Weeks ending ...	300.00	X		-11,952.48
11/02/2002	10583	T-Mobile	Accounts Payable	247414922	79.63			-12,032.11
11/02/2002	10563	void	Void Check			X		-12,032.11
11/02/2002	10564	void	Void Check			X		-12,032.11
11/03/2002	10553	Silicon City	Accounts Payable	VOID:		X		-12,032.11
11/03/2002	10557	SGI	Accounts Payable	VOID:		X		-12,032.11
11/06/2002		NIST ATP customer	Accounts Receivable			X	30,000.00	17,967.89
11/06/2002	10556	unknown vendor	Temporary	Employer tax p...	1,120.93	X		16,846.96
11/07/2002	10590	NYS Income Tax	-split-	13-3889180	4,548.60	X		12,298.36
11/07/2002	10591	JP Morgan Chase Bank	Payroll Liabilities	13-3889180	295.00	X		12,003.36
11/07/2002	10589	JP Morgan Chase Bank	-split-	13-3889180	17,223.38	X		-5,220.02
11/09/2002	10592	Ferrand	Accounts Payable		200.00			-5,420.02
11/11/2002	10593	ConEdison Solutions	Accounts Payable	Measurement P...	548.45			-5,968.47
11/11/2002	10594	Homefront Hardware	Accounts Payable	10-31-02 state...	1,792.30			-7,760.77
11/11/2002	10595	Mistretta Electric Co...	Accounts Payable		1,900.00			-9,660.77
11/11/2002	10596	Peter Ross PhD	Accounts Payable	end of project y...	500.00			-10,160.77
11/11/2002	10597	Silicon City	Accounts Payable		729.07			-10,889.84
11/11/2002	10599	Time Warner	Accounts Payable	10 001 8785260	112.00			-11,001.84
11/11/2002	10598	Silicon City	Accounts Payable		1,004.99			-12,006.83
11/11/2002	10600	Silicon City	Accounts Payable		1,072.50			-13,079.33
11/12/2002		NIST ATP customer	Accounts Receivable	Inv. CAS4024		X	12,000.00	-1,079.33
11/15/2002	10602	Cox, James L	-split-		852.76			-1,932.09
11/15/2002	10603	DaSalla, Charles S	-split-		218.10			-2,150.19
11/15/2002	10604	Karron, D. B.	-split-		9,621.62			-11,771.81
11/15/2002	10605	Peralta, Regner M	-split-		626.42			-12,398.23
11/15/2002	10606	Rothman, Matthew	-split-		1,118.86			-13,517.09
11/15/2002	10607	Wynter, Nicholee A	-split-		513.36			-14,030.45
11/15/2002	10601	State of New Jersey ...	Accounts Payable	Late Payment F...	146.07			-14,176.52
11/15/2002	10613	The Jackson Group	Accounts Payable	Inv # 02-CA-06	1,500.00			-15,676.52
11/15/2002	10608	JP Morgan Chase Bank	-split-	13-3889180	8,205.04			-23,881.56
11/15/2002	10610	NYS Income Tax	-split-	133889180	2,169.16			-26,050.72

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/15/2002	10611	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			-26,150.72
11/15/2002	10612	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			-26,250.72
11/15/2002	To Print	Ferrand	Accounts Payable	Cleaning (offic...	100.00			-26,350.72
11/15/2002	10614	Karron DB (VENDO...	Accounts Payable		4,530.38			-30,881.10
11/15/2002	To Print	James L. Cox (Vendor)	Accounts Payable		3.50			-30,884.60
11/15/2002	10615	Joan Hayes CPA	Accounts Payable	Travel to Vien...	803.48			-31,688.08
11/15/2002	10618	Verizon Wireless	Accounts Payable		40.52			-31,728.60
11/15/2002	10617	MCI Worlcom	Accounts Payable		41.62			-31,770.22
11/15/2002	10616	Joan Hayes CPA	Accounts Payable		375.00			-32,145.22
11/15/2002	To Print	Peter Ross PhD	Accounts Payable		107.70			-32,252.92
11/15/2002	To Print	Joan Hayes CPA	Accounts Payable	2nd of four pay...	2,500.00			-34,752.92
11/16/2002		BACK UP	Temporary	NW 11-12 @ 6...				-34,752.92

Dixie contributions

11/19	5000.00
12/12	5000.00
12/20	100.00
12/20	500.00
12/31	1000.00

ND Treasury 12/17 3959.10

Computer Aided Surgery Incorporated

1/16/2003

Register: CHASE

From 10/01/2001 through 09/30/2002

CAS1 Account

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X		-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955 ✓	Thorn	Accounts Payable	Customer No. ...	284.85	X ✓		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958 ✓	SkyTel	Accounts Payable	2230341	53.27	X ✓		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X	N-1	-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X	C-1	42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94
10/26/2001	2968 ✓	General Computer an...	Accounts Payable	Customer Check	214.34	X ✓		41,796.60
10/26/2001	2969 ✓	MCI Worlcom	Accounts Payable	Customer Check	92.67	X ✓		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991 ✓	General Computer an...	Accounts Payable	CA8748	41.14	X ✓		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993 ✓	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997 ✓	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X ✓		35,863.47

5215

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2998 ✓	General Computer an...	Accounts Payable	Customer Check	4,451.24	X ✓		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000 ✓	General Computer an...	Accounts Payable	Customer Check	4,957.85	X ✓		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002 ✓	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X ✓		26,121.61
10/26/2001	3003 ✓	General Computer an...	Accounts Payable	Customer Check	4,000.00	X ✓		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00 N-2	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X N-2		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X		-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00 C-2	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00 C-3	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X		-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00 C-4	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X		-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133		Void Check	VOID:		X		1,407.76
02/14/2002	3134		Void Check	VOID:		X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	3138	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X		-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X		-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:DBK	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter(VE...	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

ADDITIONAL TESTING: SELECTED CASH TRANSACTIONS

CASI CHECKING ACCOUNT

05223

Computer Aided Surgery Incorporated

8/31/2003

Register: CHASE

From 09/16/2001 through 10/26/2001

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/16/2001	2949	Oxford	Accounts Payable	Customer Check	441.79	X		1,536.32
09/16/2001	2950	ConEdison Solutions	Accounts Payable	166526-154604	418.83	X		1,117.49
09/16/2001	2951	Mobil Oil	Accounts Payable	Account 824 1...	10.00	X		1,107.49
09/16/2001	2952	Con Edison	Accounts Payable	41 1237 0554 0...	239.50	X		867.99
09/28/2001		Dr. Karron	Capital Loan:NIST	emergency loan...		X	900.00	1,767.99
09/30/2001	(1) 2977 10/26/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-232.01
09/30/2001	(1) 2978	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-2,232.01
09/30/2001	(1) 2979	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-4,232.01
09/30/2001	(1) 2980	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-6,232.01
09/30/2001	(1) 2981	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-8,232.01
09/30/2001	(1) 2982	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-10,232.01
09/30/2001	(1) 2983	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-12,232.01
09/30/2001	(1) 2984	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-14,232.01
09/30/2001	(1) 2985	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-16,232.01
09/30/2001	(1) 3040 11/8/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-18,232.01
09/30/2001	(1) 3064 11/23/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-20,232.01
09/30/2001	(1) 3093 12/6/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-22,232.01
09/30/2001	(1) 3094 12/6/01	D. B. Karron -- Rent	Accounts Payable	Rent on office: ...	2,000.00	✓X		-24,232.01
09/30/2001	(1) 3107 12/28/01	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	✓X		-26,232.01
09/30/2001	(1) 3108 12/28/01	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	✓X		-28,232.01
09/30/2001	(1) 3117 1/9/02Y	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	✓X		-30,232.01
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X	Vendor Reimbursed	-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	✓X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	✓X		-31,386.30
10/14/2001	2955	Thorn	Accounts Payable	Customer No. ...	284.85	✓X		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	✓X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	✓X		-31,871.15
10/14/2001	2958	SkyTel	Accounts Payable	2230341	53.27	✓X		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	✓X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	✓X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	✓X	NIST	-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	✓X		42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	✓X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	✓X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	✓X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	✓X	05224	42,010.94

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2968	General Computer an...	Accounts Payable	Customer Check	214.34	X		41,796.60
10/26/2001	2969	MCI Worlcom	Accounts Payable	Customer Check	92.67	X		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991	General Computer an...	Accounts Payable	CA8748	41.14	X		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X		35,863.47
10/26/2001	2998	General Computer an...	Accounts Payable	Customer Check	4,451.24	X		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000	General Computer an...	Accounts Payable	Customer Check	4,957.85	X		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X		26,121.61
10/26/2001	3003	General Computer an...	Accounts Payable	Customer Check	4,000.00	X		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006 11/13/01	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007 11/13/01	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X	05225	8,856.41

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14

05226

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	NIST 0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95

05227

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X	NIST TR	-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X	NIST TR	-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X	NIST TR	-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X	NIST TR	-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X	NIST TR	-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X	05228	5,408.76

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133	Con Edison	Void Check	VOID:	264.32	X		1,407.76
02/14/2002	3134	Verizon	Void Check	VOID:	110.45	X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	~~3138~~ 3134	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	NIST TR 4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	NIST TR 1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	NIST-TR 14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		05229 -1,091.62

Register: CHASE
From 09/15/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X	NIST TR	-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X	NIST TR	-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X	NIST TR	-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X	NIST TR	-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43

05230

Register: CHASE

From 09/15/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

05231

NIST CHECKING ACCOUNT

05232

Computer Aided Surgery Incorporated

8/31/2003

Register: NIST ATP DMT Program

From 09/30/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,666.67
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		32,517.87
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		29,290.87
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		27,952.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		27,764.07
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		26,424.85
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,424.85
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-1,316.07
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-1,741.07
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-2,197.07
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

05233

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	30,547.92
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		30,421.51
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		30,411.29
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		25,110.29
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		16,776.96
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X		10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		10,113.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,785.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,698.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	63,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X		61,363.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		59,819.21
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X		37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

05234

Computer Aided Surgery Incorporated

8/31/2003

Register: NIST ATP DMT Program

From 09/30/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X		58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X		35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		25,854.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X		11,158.19

05235

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	60,828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10125	void	Void Check	VOID		X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		10,651.00

05236

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002		NIST ATP customer	Accounts Receivable			X	70,000.00	68,069.52
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	68,069.52
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		64,234.52
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		63,185.21
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		54,735.21
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		52,400.21
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		52,400.21
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		51,777.21
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		51,764.62
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		51,755.33
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		51,693.54
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		49,693.54
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		48,149.99

05237

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		47,549.99
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		43,149.99
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		43,049.99
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		42,049.99
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		41,949.99
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		41,845.01
05/01/2002	10176	void	Void Check	VOID:		X		41,845.01
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		41,669.01
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		41,581.01
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		31,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		30,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		30,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B.	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X		83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

05238

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002		Albin, Scott M	-split-	VOID:		X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	65,527.67
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		64,386.10
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		61,136.10
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		55,354.60
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		49,573.10
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		43,791.60
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		38,789.35
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		38,719.48
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		33,719.48
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		33,612.36
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		33,575.03
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,575.03
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		28,597.70
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		27,989.37
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		27,975.11
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19

05239

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/25/2002		Ferrand	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,367.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		9,367.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		7,671.79
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		7,671.79
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,631.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,882.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,806.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,627.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	74,272.06

05240

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		72,570.02
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		71,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		69,463.78
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		63,678.78
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X		61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		57,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,552.01	X		51,978.09
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		47,221.71
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,288.07	X		37,933.64
07/05/2002	10293	void	Void Check	VOID		X		37,933.64
07/05/2002	10294	void	Void Check	VOID:		X		37,933.64
07/05/2002	10295	void	Void Check	VOID:		X		37,933.64
07/05/2002	10296	void	Void Check	VOID:		X		37,933.64
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		37,921.47
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		37,921.47
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		37,921.47
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		37,821.47
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		37,536.62
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		37,499.22
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		37,353.78
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		37,353.78
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		37,353.78
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		37,353.78
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		36,984.48
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		36,953.19
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		36,903.51
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		36,903.51
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		36,903.51
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		36,678.51

05241

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		35,035.26
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,719.39
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,931.66
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,081.66
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,781.66
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,781.66
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		32,674.49
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,885.51
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,101.38
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,101.38
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,101.38
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,087.02
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,987.02
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,987.02
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,897.02
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,897.02
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,797.02
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,697.02
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,646.01
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,309.42
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,500.76
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,939.78
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,639.78
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,339.78
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,239.78
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,104.78
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,064.26
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,989.35
07/20/2002		void	Void Check			X		1,989.35
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,889.35
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,651.85
07/20/2002	10342	void	Void Check	VOID:		X		1,651.85
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,651.85
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,651.85
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,551.85
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,451.85
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	71,451.85
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,015.23
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,239.73
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,299.72

05242

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002		Paypal	PayPal	verify bank		X	0.23	67,299.95
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	67,299.97
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,164.98
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,993.38
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,549.11
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,131.46
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,612.66
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,412.66
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,631.16
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,040.06
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,011.95
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,911.95
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,811.95
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		49,811.95
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		49,811.95
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		44,030.45
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		44,007.03
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		44,007.03
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		43,987.32
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		43,887.32
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		43,491.32
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		42,491.32
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		42,168.96
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		42,114.83
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		42,089.83
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		42,034.83
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		41,734.83
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		39,963.54
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00			39,629.54
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		39,629.54
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		39,629.54
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		39,603.64
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		39,491.64
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		39,454.28
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		39,257.50
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		36,257.50
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		36,217.51
08/02/2002	10388	Yehoshua Zeevi	Accounts Payable		469.80	X		35,747.71
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		30,072.68
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,735.53

05243

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,735.53
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,435.53
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,435.53
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,257.71
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,253.01
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,641.36
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,529.37
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,517.85
08/07/2002	10398	void	Void Check			X		21,517.85
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,484.35
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,461.99
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,087.80
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,924.50
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,924.50
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-9,105.24
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		-15,985.90
08/11/2002		Paypal	PayPal	Automated Pay...	80.00	X		-16,065.90
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,315.90
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,684.10
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		3,684.10
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,054.10
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,054.10
08/15/2002	10366 8/21/02	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,297.44
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X	Signed by Scott	2,145.73
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,395.73
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,299.45
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,258.93
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-101.07
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-201.07
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		-208.86
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-308.86
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-408.86
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-508.86
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	672.93
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		572.93
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		472.93
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		372.93
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		343.92
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		343.92
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,086.49

05244

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	3,000.00	913.51
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	0.11	913.62
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	69,999.89	70,913.51
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,913.51
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,812.29
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,440.06
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,190.06
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,388.80
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,468.80
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,107.04
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		63,007.69
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		62,907.69
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		62,847.61
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		62,657.61
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		62,637.82
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		62,636.32
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		62,636.32
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,536.32
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,436.32
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		62,397.80
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,397.80
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		61,285.80
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		60,969.10
09/11/2002	10440	Emag	Accounts Payable	Customer Check	1,000.00	X		59,969.10
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		59,869.10
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		58,869.10
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		58,299.10
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		56,299.10
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		56,249.40
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		56,156.19
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		55,949.47
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		54,261.93
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		53,855.80
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		52,254.78
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			52,154.78
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		37,154.78
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		37,136.66
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		36,136.66
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		36,077.70
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		35,963.71

05245

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		35,923.19
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		30,141.68
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		29,549.79
09/16/2002		American Express E...	AMERICAN EXPRES...			X		29,549.79
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		28,170.42
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		28,170.42
09/19/2002			-split-			X		28,170.42
09/19/2002			-split-			X		28,170.42
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		28,111.75
09/19/2002	10460	Nicholee Wynter	Accounts Payable	Customer Check	26.75	X		28,085.00
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		28,085.00
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		27,085.00
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		27,085.00
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		26,921.41
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		26,821.41
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		24,574.65
09/19/2002	10467	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		24,196.32
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		22,891.32
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		20,444.21
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		20,444.21
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		8,791.72
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		7,695.58
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		6,399.45
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		5,060.11
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		3,963.74
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		2,317.23
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-1,182.77
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,282.77
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,382.77
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-1,482.77
09/30/2002	10485	Todd J. Berman, D....	Accounts Payable	8637	375.00	X		-1,857.77
09/30/2002	10487	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		-2,236.10
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-10,791.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-11,574.87
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-30,474.49
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,056.49

05246

Register: NIST ATP DMT Program
From 09/30/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-51,056.49
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00			-51,356.49
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-51,366.99
09/30/2002	10496	Thorn	Accounts Payable		612.50			-51,979.49
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-53,629.49
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-54,047.14
09/30/2002	10499	Silicon Graphics, Inc	Accounts Payable	Customer Check	139.20	X		-54,186.34
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-54,291.34
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-54,291.34
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00			-54,591.34
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-55,591.34
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-55,948.34
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-56,365.99
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-56,839.97
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-58,039.97
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-58,392.57
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-59,392.57
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-59,392.57
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-59,392.57
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08			-59,431.65
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-59,479.84
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-59,492.59

05247

CASH RECEIPTS & DISBURSEMENT (PBC)

05248

NIST CHECKING ACCOUNT

05249

P.B.C.

Computer Aided Surgery Incorporated

6/19/2003

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Cash Receipts / Disbursements
NIST Checking A/C

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,666.67
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		32,517.87
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		29,290.87
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		27,952.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		27,764.07
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		26,424.85
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,424.85
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-1,316.07
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-1,741.07
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-2,197.07
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

05250

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	30,547.92
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		30,421.51
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		30,411.29
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		25,110.29
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		16,776.96
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X		10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002		Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		10,113.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,785.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,698.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	63,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X		61,363.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		59,819.21
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X		37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

05251

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	60,000.00	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X		58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X		35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		25,854.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X		11,158.19

05252

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002		NIST ATP customer	Accounts Receivable			X	60,000.00	60,828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X		59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X		58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X		44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10125	void	Void Check	VOID		X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		10,651.00

05253

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X		1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002		NIST ATP customer	Accounts Receivable			X	70,000.00	68,069.52
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	68,069.52
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		64,234.52
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		63,185.21
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		54,735.21
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		52,400.21
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		52,400.21
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		51,777.21
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		51,764.62
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		51,755.33
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		51,693.54
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		49,693.54
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		48,149.99

05254

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		47,549.99
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X		43,149.99
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		43,049.99
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		42,049.99
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		41,949.99
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		41,845.01
05/01/2002	10176	void	Void Check	VOID:		X		41,845.01
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		41,669.01
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		41,581.01
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		31,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		30,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		30,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B.	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X		83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

05255

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002		Albin, Scott M	-split-	VOID:		X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	65,527.67
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		64,386.10
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		61,136.10
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		55,354.60
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		49,573.10
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		43,791.60
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		38,789.35
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		38,719.48
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		33,719.48
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		33,612.36
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		33,575.03
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,575.03
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		28,597.70
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		27,989.37
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		27,975.11
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19

05256

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/25/2002		Ferrand	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,367.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		9,367.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		7,671.79
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		7,671.79
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		7,671.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,631.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,882.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,806.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,627.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	74,272.06

05257

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		72,570.02
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		71,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		69,463.78
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		63,678.78
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X		61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		57,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,553.41	X		51,976.69
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		47,220.31
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,289.47	X		37,930.84
07/05/2002	10293	void	Void Check	VOID		X		37,930.84
07/05/2002	10294	void	Void Check	VOID:		X		37,930.84
07/05/2002	10295	void	Void Check	VOID:		X		37,930.84
07/05/2002	10296	void	Void Check	VOID:		X		37,930.84
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		37,918.67
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		37,918.67
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		37,918.67
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		37,818.67
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		37,533.82
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		37,496.42
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		37,350.98
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		37,350.98
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		37,350.98
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		37,350.98
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		36,981.68
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		36,950.39
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		36,900.71
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		36,900.71
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		36,900.71
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		36,675.71

05258

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		35,032.46
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,716.59
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,928.86
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,078.86
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,778.86
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,778.86
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		32,671.69
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,882.71
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,098.58
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,098.58
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,098.58
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,084.22
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,984.22
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,984.22
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,894.22
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,894.22
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,794.22
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,694.22
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,643.21
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,306.62
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,497.96
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,936.98
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,636.98
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,336.98
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,236.98
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,101.98
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,061.46
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,986.55
07/20/2002		void	Void Check			X		1,986.55
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,886.55
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,649.05
07/20/2002	10342	void	Void Check	VOID:		X		1,649.05
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,649.05
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,649.05
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,549.05
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,449.05
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	70,000.00	71,449.05
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X		71,012.43
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,236.93
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,296.92

05259

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002		Paypal	PayPal	verify bank		X	0.23	67,297.15
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	67,297.17
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,162.18
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,990.58
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,546.31
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,128.66
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,609.86
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,409.86
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,628.36
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,037.26
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,009.15
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,909.15
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,809.15
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		49,809.15
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		49,809.15
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		44,027.65
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		44,004.23
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		44,004.23
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		43,984.52
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		43,884.52
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		43,488.52
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		42,488.52
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		42,166.16
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		42,112.03
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		42,087.03
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		42,032.03
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		41,732.03
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		39,960.74
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00	X		39,626.74
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		39,626.74
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		39,626.74
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		39,600.84
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		39,488.84
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		39,451.48
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		39,254.70
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		36,254.70
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		36,214.71
08/02/2002	10388	Yehoshua Zeevi PhD	Accounts Payable		469.80	X		35,744.91
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		30,069.88
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,732.73

05260

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,732.73
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,432.73
08/05/2002		Paypal	PayPal	Automated Pay...	80.00	X		28,352.73
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,352.73
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,174.91
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,170.21
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,558.56
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,446.57
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,435.05
08/07/2002	10398	void	Void Check			X		21,435.05
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,401.55
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,379.19
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,005.00
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,841.70
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,841.70
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-9,188.04
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		-16,068.70
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,318.70
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00	3,681.30
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X		3,681.30
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,051.30
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,051.30
08/15/2002	10366	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,294.64
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X		2,142.93
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,392.93
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,296.65
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,256.13
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-103.87
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-203.87
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		-211.66
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-311.66
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-411.66
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-511.66
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	670.13
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		570.13
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		470.13
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		370.13
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		341.12
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		341.12
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,089.29

05261

Register: NIST ATP DMT Program

From 10/01/2001 through 09/30/2002

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:DBK	Deposit		X	3,000.00	910.71
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	0.11	910.82
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	69,999.89	70,910.71
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,910.71
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,809.49
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,437.26
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,187.26
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,386.00
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,466.00
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,104.24
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		63,004.89
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		62,904.89
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		62,844.81
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		62,654.81
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		62,635.02
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		62,633.52
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		62,633.52
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,533.52
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		62,433.52
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		62,395.00
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,395.00
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		61,283.00
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		60,966.30
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		60,866.30
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		59,866.30
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		59,296.30
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		57,296.30
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		57,246.60
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		57,153.39
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		56,946.67
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		55,259.13
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		54,853.00
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		53,251.98
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			53,151.98
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		38,151.98
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		38,133.86
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		37,133.86
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		37,074.90
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		36,960.91
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		36,920.39

05262

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		31,138.88
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		30,546.99
09/16/2002		American Express E...	AMERICAN EXPRES...			X		30,546.99
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		29,167.62
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		29,167.62
09/19/2002			-split-			X		29,167.62
09/19/2002			-split-			X		29,167.62
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		29,108.95
09/19/2002	10460	Nicholee Wynter(VE...	Accounts Payable	Customer Check	26.75	X		29,082.20
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		29,082.20
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		28,082.20
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		28,082.20
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		27,918.61
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		27,818.61
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		25,571.85
09/19/2002	10467	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		25,193.52
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		23,888.52
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		21,441.41
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		21,441.41
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		20,971.88
09/21/2002	10440	Emag	Computer:Software		1,000.00	X		19,971.88
09/23/2002		Chase Bank	Bank Service Charges	Hack to rebalan...		X	2.80	19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		8,791.72
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		7,695.58
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		6,399.45
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		5,060.11
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		3,963.74
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		2,317.23
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-1,182.77
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,282.77
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-1,382.77
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-1,482.77
09/30/2002	10485	Todd J. Berman DDS	Accounts Payable	8637	375.00	X		-1,857.77
09/30/2002	10487	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		-2,236.10
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-10,791.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-11,574.87
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-30,474.49

05263

Register: NIST ATP DMT Program
From 10/01/2001 through 09/30/2002
Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,056.49
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-51,056.49
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00	X		-51,356.49
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-51,366.99
09/30/2002	10496	Thorn	Accounts Payable	VOID:		X		-51,366.99
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-53,016.99
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-53,434.64
09/30/2002	10499	SGI	Accounts Payable	Customer Check	139.20	X		-53,573.84
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-53,678.84
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-53,678.84
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00	X		-53,978.84
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-54,978.84
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-55,335.84
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-55,753.49
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-56,227.47
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-57,427.47
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-57,780.07
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-58,780.07
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-58,780.07
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-58,780.07
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08	X		-58,819.15
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-58,867.34
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-58,880.09

05264

CASI CHECKING ACCOUNT

05265

PBC

Computer Aided Surgery Incorporated

6/19/2003

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Cleared status

Cash Receipts / Disbursements
CASI Checking A/C

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X		-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955	Thorn	Accounts Payable	Customer No. ...	284.85	X		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958	SkyTel	Accounts Payable	2230341	53.27	X		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X		42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94
10/26/2001	2968	General Computer an...	Accounts Payable	Customer Check	214.34	X		41,796.60
10/26/2001	2969	MCI Worlcom	Accounts Payable	Customer Check	92.67	X		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991	General Computer an...	Accounts Payable	CA8748	41.14	X		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X		35,863.47

05266

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2998	General Computer an...	Accounts Payable	Customer Check	4,451.24	X		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000	General Computer an...	Accounts Payable	Customer Check	4,957.85	X		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X		26,121.61
10/26/2001	3003	General Computer an...	Accounts Payable	Customer Check	4,000.00	X		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03

05267

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19

05268

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X		-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X		-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64

05269

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X		-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133		Void Check	VOID:		X		1,407.76
02/14/2002	3134		Void Check	VOID:		X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	3138	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37

05270

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X		-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X		-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39

05271

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

05272

TESTING: CON ED BILLS

	Before Project		Project Year One		
	Date	Amount	Date	Amount	Differential
Con Edison Solution Bills					
Oct	not provided	n/a	10/25/2001	261.57	-
Nov	11/21/2000	222.16	11/27/2001	314.51	92.35
Dec	12/28/2000	190.89	12/21/2001	352.92	162.03
Jan	1/28/2001	215.67	1/28/2002	511.83	296.16
Feb	2/23/2001	186.17	2/27/2002	536.58	350.41
Mar	3/28/2001	187.82	3/28/2002	494.00	306.18
Apr	4/26/2001	165.91	4/29/2002	479.14	313.23
May	5/23/2001	166.51	5/28/2002	470.38	303.87
Jun	6/26/2001	228.04	6/26/2002	527.53	299.49
Jul	7/24/2001	148.79	8/4/2002	669.88	521.09
Aug	8/22/2001	418.83	8/26/2002	670.95	252.12
Sep	9/21/2001	254.77	9/25/2002	649.00	394.23
					3,291.16
Con Edison Electric Bills					
Oct	10/24/2000	182.72	10/24/2001	137.18	(45.54)
Nov	11/22/2000	199.67	11/26/2001	172.13	(27.54)
Dec	12/26/2000	166.44	12/26/2001	190.42	23.98
Jan	1/25/2001	156.52	1/25/2002	264.32	107.80
Feb	2/26/2001	166.95	2/26/2002	286.05	119.10
Mar	3/27/2001	184.51	3/27/2002	299.77	115.26
Apr	4/25/2001	113.16	4/25/2002	246.05	132.89
May	5/24/2001	88.49	5/24/2002	191.22	102.73
Jun	6/25/2001	137.34	6/25/2002	304.52	167.18
Jul	7/25/2001	80.34	8/1/2002	374.19	293.85
Aug	8/23/2001	238.26	8/23/2002	361.76	123.50
Sep	9/24/2001	170.83	9/24/2002	362.05	191.22
					1,304.43

Summary

Total	Con Edison Solution Bills	3,291.16
Total	Con Edison Electric Bills	1,304.43
Total	Allowed power bills - Year One	4,595.59

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . November 26, 2000
Amount Due this Month . . . . . $ 223.06
Please Remit by . . . . . December 16, 2000

Message Center

Save 25% on dining out!!!

Call 1-800-666-1002 to get your new Power Network Card and save 25% [illegible] time you dine out at over 500 restaur[illegible] in the tri-state area. Includes liquor, excludes taxes and gratuities. A $48 [illegible] yours free.

Thanks for being a ConEdison Solutions Customer.

Contacting Us...

Customer Service
888.320.8991

Gas Emergency

Electricity Emergency

Web Site
http:/www.conedsolutions.com

SFI-PA-G

Account Summary

Prior Balance	401.71
Payments Received	400.81
Balance before current charges	***$ 0.90***
Current Charges	
Electric Supply Charges	208.66
Sales Tax	8.55
Monthly Customer Charge	4.95
Total current charges	***$ 222.16***

Total Amount Due	**$ 223.06**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
10/20/00 to 11/21/00	2484.0	X	$0.084	=	$ 208.66

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

ConEdison Solutions Account No. 166526-154604

Amount due by December 16, 2000 ➤	$ 223.06
Amount Enclosed: $	

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000223060121600000 2 05275

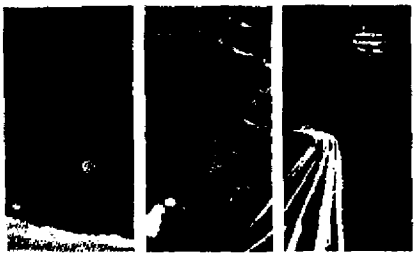
000020-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . December 28, 2000
Amount Due this Month . . . . . $ 413.95
Please Remit by . . . . . January 17, 2001



Message Center

Your account has an overdue balance. If you do not remit full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently made your payment, please disregard this message.

Account Summary

Prior Balance	223.06
Payments Received	
Balance before current charges	***$ 223.06***
Current Charges	
Electric Supply Charges	175.39
Sales Tax	7.22
Adjustments	3.33
Monthly Customer Charge	4.95
Total current charges	***$ 190.89***

Total Amount Due **$ 413.95**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
11/21/00 to 12/21/00	2088.0	X	$0.084	=	$ 175.39

Contacting Us...

Customer Service
888.320.8991

Gas Emergency

Electricity Emergency

Web Site
http://www.conedsolutions.com

SFI-PA-F

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by January 17, 2001 ➤	$ 413.95
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

05276

00016652600154604000000413950011701000 3

000020-M

ConEdison Solutions

Energy Statement For [illegible]

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . January 28, 2001
Amount Due this Month . . . . . $ 406.56
Please Remit by . . . . . February 17, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	413.95
Payments Received	223.06
Balance before current charges	***$ 190.89***
Current Charges	
Electric Supply Charges	199.67
Sales Tax	8.19
Adjustments	2.86
Monthly Customer Charge	4.95
Total current charges	***$ 215.67***

Total Amount Due **$ 406.56**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
12/21/00 to 01/24/01	2377.0	X	$0.084	=	$ 199.67

Contacting Us...

Customer Service
888 320.8991

Gas Emergency

Electricity Emergency

Web Site
http:/www.conedsolutions.com

SFI-PA-G

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No. 166526-154604

Amount due by February 17, 2001 ➤	$ 406.56
Amount Enclosed: $	

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

05277

0001665260015460400000040656002170100008

000000-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . February 27, 2001
Amount Due this Month . . . . . $ 401.84
Please Remit by . . . . . March 19, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	406.56
Payments Received	190.89
Balance before current charges	
Current Charges	
Electric Supply Charges	170.94
Sales Tax	7.04
Adjustments	218.91
Monthly Customer Charge	4.95
Total current charges	***$ 186.17***

Total Amount Due **$ 401.84**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
01/24/01 to 02/23/01	2035.0	X	$0.084	=	$ 170.94

POSTED

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-E

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by March 19, 2001 ➤	$ 401.84
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

0001665260015460400000040184003190100008 05278

000020-M

ConEdison Solutions

Energy Statement for [redacted]

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . March 28, 2001
Amount Due this Month . . . . . $ 187.82
Please Remit by . . . . . April 17, 2001

Account Summary

Prior Balance	401.84
Payments Received	401.84
Balance before current charges	***$ 0.00***
Current Charges	
Electric Supply Charges	175.64
Sales Tax	7.23
Monthly Customer Charge	4.95
Total current charges	***$ 187.82***

Total Amount Due **$ 187.82**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
02/23/01 to 03/26/01	2091.0	X	$0.084	=	$ 175.64

Message Center

Your contract with us for electric supply will expire in May. Information regarding our new offer will be sent soon.

Thanks for being a ConEdison Solutions customer.

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-H

---

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by April 17, 2001 ➢	**$ 187.82**
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

05279

00016652600154604000000187820041701000 8

000020-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . April 26, 2001
Amount Due this Month . . . . . $ 353.73
Please Remit by . . . . . May 16, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently made your payment, please disregard this message.

Account Summary

Prior Balance	187.82
Payments Received	
Balance before current charges	***$ 187.82***
Current Charges	
Electric Supply Charges	151.87
Sales Tax	6.27
Late Payment Charges	2.82
Monthly Customer Charge	4.95
Total current charges	***$ 165.91***

DATE CK. NO. PAID

Total Amount Due **$ 353.73**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
03/26/01 to 04/24/01	1808.0	X	$0.084	=	$ 151.87

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-H

POSTED SCANNED POSTED

DATE CK. NO. PAID

*Please return this portion with a check or money order made payable to **ConEdison Solutions**.*

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No 166526-154604

Amount due by May 16, 2001 ➤	$ 353.73
Amount Enclosed: $	

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

05280

0001665260015460400000035373005160100005

000019-M

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . May 27, 2001
Amount Due this Month . . . . . $ 166.51
Please Remit by . . . . . June 16, 2001

SCANNED

PAID

CK. NO._____
DATE_____

Account Summary

Prior Balance	353.73
Payments Received	353.73
Balance before current charges	***$ 0.00***
Current Charges	
Electric Supply Charges	155.15
Sales Tax	6.41
Monthly Customer Charge	4.95
Total current charges	***$ 166.51***

Total Amount Due **$ 166.51**

Message Center

Stay tuned...E-pay is coming soon!

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com/

SFI-PA-I

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
04/24/01 to 05/23/01	1847.0	X	$0.084	=	$ 155.15

POSTED

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by June 16, 2001 >	$ 166.51
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

PAID

CK. NO._____
DATE_____

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000166510061601000605281

000018-M

ConEdison Solutions

Energy Statement for Dr. D. [illegible]

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . June 26, 2001
Amount Due this Month . . . . . $ 394.55
Please Remit by . . . . . July 16, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	166.51
Payments Received	
Balance before current charges	***$ 166.51***
Current Charges	
Electric Supply Charges	211.91
Sales Tax	8.68
Late Payment Charges	2.50
Monthly Customer Charge	4.95
Total current charges	***$ 228.04***

Total Amount Due **$ 394.55**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
05/23/01 to 06/22/01	1947.0	X	$0.109	=	$ 211.91

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http:/www.conedsolutions.com

SFI-PA-K

Please return this portion with a check or money order made payable to ***ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

ConEdison Solutions Account No. 166526-154604

Amount due by July 16, 2001 ➢	$ 394.55
Amount Enclosed: $	

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

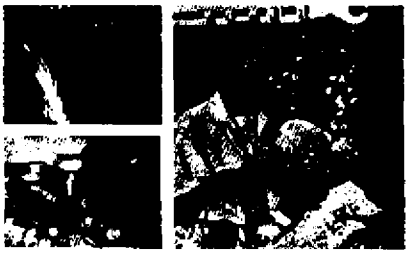
05282

00016652600154604000000394550071601000 4

000017-M

ConEdison Solutions

Energy Statement for Dr. D. B. Karron



Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . July 26, 2001
Amount Due this Month . . . . . $ 376.83
Please Remit by . . . . . August 15, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	394.55
Payments Received	166.51
Balance before current charges	***$ 228.04***
Current Charges	
Electric Supply Charges	134.83
Sales Tax	5.59
Late Payment Charges	3.42
Monthly Customer Charge	4.95
Total current charges	***$ 148.79***

Total Amount Due **$ 376.83**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
06/22/01 to 07/24/01	1133.0	X	$0.119	=	$ 134.83

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-J

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by August 15, 2001 ➤	$ 376.83
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

00016652600154604000000376830081501000305283

000017-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address. . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date . . . . . August 26, 2001
Amount Due this Month . . . . . $ 795.66
Please Remit by . . . . . September 15, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	376.83
Payments Received	
Balance before current charges	***$ 376.83***
Current Charges	
Electric Supply Charges	392.34
Sales Tax	15.89
Late Payment Charges	5.65
Monthly Customer Charge	4.95
Total current charges	***$ 418.83***

Total Amount Due **$ 795.66**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
07/24/01 to 08/22/01	3297.0	X	$0.119	=	$ 392.34

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-E

---

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by September 15, 2001 >	$ 795.66
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

0001665260015460400000079566009150100008 05284

000017-M

ConEdison Solutions

Energy Statement

Account No 166526-154604
Service Address. . . . . 300 E 33 ST 4N

Delivery Co. Account No 411237055400080
Billing Date. . . . . September 25, 2001
Amount Due this Month . . . . . $ 673.60
Please Remit by . . . . . October 15, 2001

Message Center

Save time and money with E-bill & E-pay.
For more information go to www.ConEdisonSolutions.com, select residential and then Electronic Bill Payment.

Protect Your Home and Family!
Look on the back of this statement to find out about our great offer from Alarm Security Systems, Inc.

Account Summary

Prior Balance	795.66
Payments Received	376.83
Balance before current charges	***$ 418.83***
Current Charges	
Electric Supply Charges	240.02
Sales Tax	9.80
Monthly Customer Charge	4.95
Total current charges	***$ 254.77***

POSTED

Total Amount Due **$ 673.60**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
08/22/01 to 09/21/01	2017.0	X	$0.119	=	$ 240.02

PAID

CK. NO._____
DATE_____

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SEL-PA-L

Please return this portion with a check or money order made payable to ConEdison Solutions.

ConEdison Solutions

ConEdison Solutions Account No. 166526-154604

Amount due by October 15, 2001 ➤	$ 673.60
Amount Enclosed: $	

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

05285

0001665260015460400000067360010150100007

000018-M

ConEdison Solutions

Energy Statement for Dr. D. B. Karron

Account No 166526-154604
Service Address . . . . . 300 E 33 ST 4N

Filed
NAW

Delivery Co. Account No 411237055400080
Billing Date . . . . . October 25, 2001
Amount Due this Month . . . . . $ 516.34
Please Remit by . . . . . November 14, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

orig check voided, replacement check issues

Account Summary

Prior Balance	673.60
Payments Received	418.83
Balance before current charges	***$ 254.77***
Current Charges	
Electric Supply Charges	242.88
Sales Tax	9.92
Late Payment Charges	3.82
Monthly Customer Charge	4.95
Total current charges	***$ 261.57***

PAID
CK. NO.
DATE

Total Amount Due	**$ 516.34**

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
09/21/01 to 10/22/01	2041.0	X	$0.119	=	$ 242.88

PAID
POSTED
CK. NO.
DATE

Contacting Us...

Customer Service
888.320.8991

Gas Emergency
800.752.6633

Electricity Emergency
800.752.6633

Web Site
http://www.conedsolutions.com

SFI-PA-B

*Please return this portion with a check or money order made payable to **ConEdison Solutions.***

ConEdison Solutions

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

ConEdison Solutions Account No. 166526-154604

Amount due by November 14, 2001 ➤	$ 516.34
Amount Enclosed: $	

Amounts not paid by due date may be subject to a late fee.

DR. D. B. KARRON
300 E 33 ST 4N
NEW YORK, NY 10016

ConEdison Solutions
GENERAL PO BOX 5961
NEW YORK, NY 10087-5961

05286

00016652600154604000000516340111401000 3

000018-M

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....November 27, 2001
Amount Due this Month.....$ 576.08
Please Remit by.....December 17, 2001

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

$ Account Summary

SCANNED

Prior Balance	516.34
Payments Received	254.77 CR
Balance before current charges	**261.57**
Current Charges	
Electric Supply Charges	293.69
Sales Tax	11.95
Monthly Customer Charge	4.95
Late Payment Charges	3.92
Total current charges	**314.51**

Total Amount Due	**576.08**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http:/www.conedsolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
10/22/01 to 11/21/01	2468.0	X	0.119	=	293.69

PAID
CK. NO.
DATE

SFI-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by December 17, 2001	$ 576.08
Amount Enclosed: $	

seq#-4 cycle&split-16.Remit

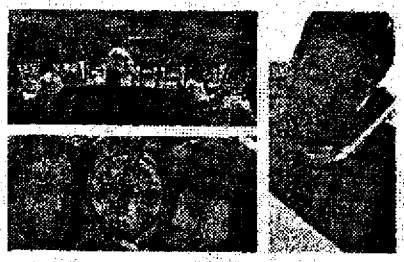
05287

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00301127200100016652615460420000057608000000000950737 3

ConEdison Solutions



Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....December 27, 2001
Amount Due this Month.....$ 352.92
Please Remit by.....January 16, 2002

Message Center

Save time and money with E-bill and Epay. For more information go to www.ConEdisonSolutions.com, select residential and then Electronic Bill Payment.

Protect Your Home and Family! Look on the back of this statement to find out about our great offer from Alarm-Tech Security Systems, Inc.

Account Summary

Prior Balance	576.08
Payments Received	576.08 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	334.39
Sales Tax	13.58
Monthly Customer Charge	4.95
Total current charges	**352.92**

Total Amount Due	**352.92**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
11/21/01 to 12/21/01	2810.0	X	0.119	=	334.39

POSTED

PAID

CK. NO._____
DATE_____

SCANNED

SFI-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by January 16, 2002	$ 352.92
Amount Enclosed: $	

seq#-165 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000352920011602000005288

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....January 28, 2002
Amount Due this Month.....$ 295.26
Please Remit by.....February 17, 2002

Message Center

Save time and money with E-bill and Epay. For more information go to www.ConEdisonSolutions.com > select residential and then Electronic Bill Payment.

Protect Your Home and Family! Look on the back of this statement to find out about our great offer from Alarm-Tech Security Systems, Inc.

Account Summary

Prior Balance	352.92
Payments Received	569.49 CR
Balance before current charges	**216.57 CR**
Current Charges	
Electric Supply Charges	487.19
Sales Tax	19.69
Monthly Customer Charge	4.95
Total current charges	**511.83**
Total Amount Due	**295.26**

PAID
CK. NO.
DATE

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
12/21/01 to 01/24/02	4094.0	X	0.119	=	487.19

SCANNED

POSTED

SR-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by February 17, 2002	$ 295.26
Amount Enclosed: $	

seq#-45 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

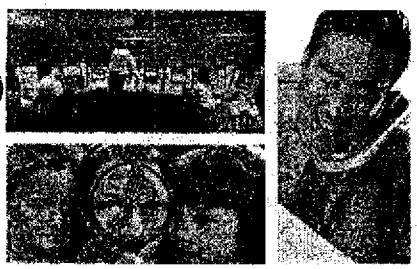
ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000295260021702000 7

05289

ConEdison Solutions

Energy Statement for DR. D. B. KARRON



Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....February 27, 2002
Amount Due this Month.....$ 536.58
Please Remit by.....March 19, 2002

$ Account Summary

Prior Balance	295.26
Payments Received	295.26 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	510.99
Sales Tax	20.64
Monthly Customer Charge	4.95
Total current charges	**536.58**

Total Amount Due	**536.58**

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-6

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
01/24/02 to 02/25/02	4294.0	X	0.119	=	510.99

PAID

CK. NO._____
DATE_____

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... **166526-154604**

Amount Due by March 19, 2002	$ 536.58
Amount Enclosed: $	

senff-9 cycle&split-16.Remit

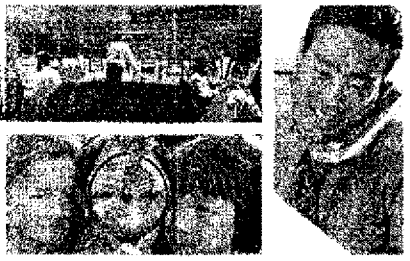
**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000536580031902000405290

ConEdison Solutions

Energy Statement for DR. D. B. KARRON



Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....March 28, 2002
Amount Due this Month.....$ 494.00
Please Remit by.....April 17, 2002

$ Account Summary

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Prior Balance	536.58
Payments Received	536.58 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	470.05
Sales Tax	19.00
Monthly Customer Charge	4.95
Total current charges	**494.00**

Total Amount Due	**494.00**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-6

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
02/25/02 to 03/26/02	3950.0	X	0.119	=	470.05

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip

Accounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by April 17, 2002	$ 494.00
Amount Enclosed: $	

seq#-3 cycle&split-16 Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

00016652600154604000000494000041702000 9 **05291**

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....April 29, 2002
Amount Due this Month.....$ 973.14
Please Remit by.....May 19, 2002

Filed
NAW

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	494.00
Payments Received	.00
Balance before current charges	**494.00**
Current Charges	
Electric Supply Charges	448.63
Sales Tax	18.15
Monthly Customer Charge	4.95
Late Payment Charges	7.41
Total current charges	**479.14**
Total Amount Due	**973.14**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
03/26/02 to 04/24/02	3770.0	X	0.119	=	448.63

POSTED

PAID
CK. NO.
DATE

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by May 19, 2002	$ 973.14
Amount Enclosed: $	

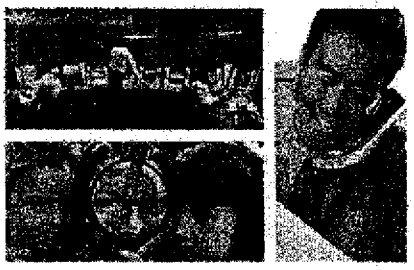
seq#-358 cycle&split-17.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

0001665260015460400000097314005190200000 05292

ConEdison Solutions



Energy Statement for DR. D. B. KARRON

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....May 28, 2002
Amount Due this Month.....$ 949.52
Please Remit by.....June 17, 2002

Filed
NAW

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Account Summary

Prior Balance	973.14
Payments Received	494.00 CR
Balance before current charges	**479.14**
Current Charges	
Electric Supply Charges	440.42
Sales Tax	17.82
Monthly Customer Charge	4.95
Late Payment Charges	7.19
Total current charges	**470.38**

Total Amount Due	**949.52**

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http:/www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
04/24/02 to 05/23/02	3701.0	X	0.119	=	440.42

Posted

PAID

CK NO.
DATE

Posted

Please return this portion with a check or money order made payable to ConEdison Solutions.

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by June 17, 2002	$ 949.52
Amount Enclosed: $	

seq#-167 cycle&split-16.Remit

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

0001665260015460400000094952006170200O1 05293

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....June 26, 2002
Amount Due this Month.....$ 527.53
Please Remit by.....July 16, 2002

Account Summary

Prior Balance	949.52
Payments Received	949.52 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	502.29
Sales Tax	20.29
Monthly Customer Charge	4.95
Total current charges	**527.53**

Total Amount Due **527.53**

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http:/www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
05/23/02 to 05/31/02	1130.4545	X	0.119	=	134.52
06/01/02 to 06/24/02	3014.5455	X	0.122	=	367.77

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison*Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by July 16, 2002	$ 527.53
Amount Enclosed: $	

seq#-4 cycle&split-16.Remit

05294

**********AUTO**3-DIGIT 100
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison*Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

0001665260015460400000052753007160200003

ConEdison Solutions

Energy Statement for DR. D. B. KARRON

Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....August 04, 2002
Amount Due this Month.....$ 669.88
Please Remit by.....August 24, 2002

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

$ Account Summary

Prior Balance	527.53
Payments Received	527.53 CR
Balance before current charges	**.00**
Current Charges	
Electric Supply Charges	639.16
Sales Tax	25.77
Monthly Customer Charge	4.95
Total current charges	**669.88**
Total Amount Due	**669.88**

DATE CK. NO.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI PA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
06/24/02 to 07/24/02	5239.0	X	0.122	=	639.16

POSTED 08/16/02

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by August 24, 2002	$ 669.88
Amount Enclosed: $	

seq#-212 cycle&spfil-21 Remit

**********AUTO**MIXED AADC 233
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

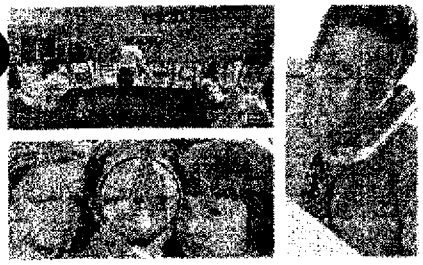
ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

05295

0001665260015460400000066988008240200008

ConEdison Solutions

Energy Statement for DR. D. B. KARRON



Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....August 26, 2002
Amount Due this Month.....$ 1,340.83
Please Remit by.....September 15, 2002

Account Summary

Prior Balance	669.88
Payments Received	.00
Balance before current charges	**669.88**
Current Charges	
Electric Supply Charges	645.14
Sales Tax	25.81
Total current charges	**670.95**
Total Amount Due	**1,340.83**

PAID
CK. NO.
DATE

Message Center

Save time and money with WebPay E-bill service. Sign-up to pay online at ConEdSolutions.com/ebill.

Get a membership to HSS for all your home repairs and maintenance needs.

Look on the back of this statement for more details.

Contacting Us...

Customer Service
888.320.8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
07/24/02 to 08/22/02	5288.0	X	0.122	=	645.14

POSTED 09/05/02

SR-PA-B

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by September 15, 2002	$ 1,340.83
Amount Enclosed: $	670.95

Leo#-159 cycle&split-16,Remit

**********AUTO**3-DIGIT 100 C 2 P 1
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

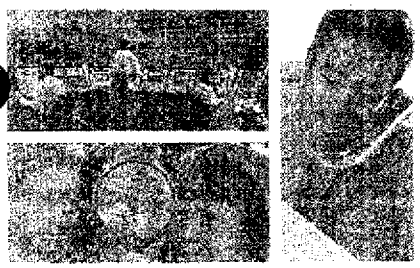
ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

05296

00016652600154604000001340830091502000 6

ConEdison Solutions

Energy Statement for DR. D. B. KARRON



Filed
NAW

Account No.....166526-154604
Service Address.....300 E 33 ST 4N

Delivery Co. Account No.....411237055400080
Billing Date.....September 25, 2002
Amount Due this Month.....$ 1,989.83
Please Remit by.....October 15, 2002

Account Summary

Prior Balance	1,340.83
Payments Received	.00
Balance before current charges	**1,340.83**
Current Charges	
Electric Supply Charges	599.75
Sales Tax	24.19
Monthly Customer Charge	4.95
Late Payment Charges	20.11
Total current charges	**649.00**
Total Amount Due	**1,989.83**

PAID
CK. NO.
DATE

PAID
CK. NO.
DATE

Message Center

Your account has an overdue balance. If you do not remit the full amount before the due date on your bill we may begin action to return your account to Con Edison. If you recently mailed your payment, please disregard this message.

Contacting Us...

Customer Service
888 320 8991
Gas Emergency
800.752.6633
Electricity Emergency
800.752.6633
Web Site
http://www.conedsolutions.com
Email
WebInfo@ConEdSolutions.com

SFI-FA-B

Electricity Billing Detail

MEASUREMENT PERIOD	CONSUMPTION KWH		$ PER KWH		SUPPLY CHARGE
08/22/02 to 09/23/02	4916.0	X	0.122	=	599.75

POSTED

Please return this portion with a check or money order made payable to **ConEdison Solutions.**

ConEdison *Solutions*

☐ If your mailing address has changed, please check here and complete the information on the back of this remittance slip.

Amounts not paid by due date may be subject to a late fee.

ConEdison Solutions Account No..... 166526-154604

Amount Due by October 15, 2002	$ 1,989.83
Amount Enclosed: $	

seq#-157 cycle&split-16,Remit

**********ALTO**3-DIGIT 100 C 2 P 3
DR. D. B. KARRON
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

ConEdison *Solutions*
GENERAL PO BOX 5961
NEW YORK NY 10087-5961

05297

00016652600154604000001989830101502000?

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	NOV 21, 2000	1-877-262-6633

97

Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

10/20/00 reading (Actual)..... 47749
09/21/00 reading (Actual)..... -45711

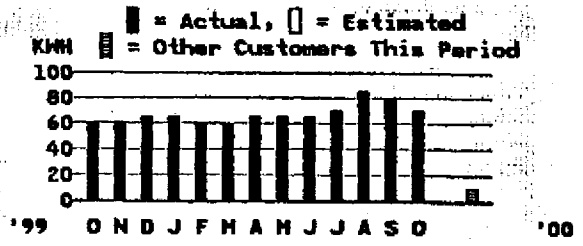
TOTAL KWH DELIVERED IN 29 DAYS. 2038

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.42
First	241.7 @	7.5052¢	18.14
Next	1796.3 @	7.0834¢	127.24
Adjust. Factor	@	1.1575¢	23.59
Sales tax @ 3.0000%			5.33

CURRENT ELECTRIC CHARGES $182.72

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 10/24/00

Amount due last bill...	$201.53
Payments through 10/20	NONE
Balance remaining.....	$201.53
CURRENT ELEC CHARGES...	$182.72
Adjustments.(SEE BELOW)	$3.02
TOTAL AMOUNT NOW DUE...	$387.27

IMPORTANT MESSAGES

Have you overlooked your previous bill? Unless you have paid it recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above includes a Late Payment Charge of $3.02 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by NOV 17, 2000.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Paid 2800 115

182.72
3.02
185.74

Con Edison conserve energy

Keep this part for your records. See reverse side for additional information.

05298

Con Edison www.coned.com

Amount now due
$389.03
Payment due upon receipt of this bill.

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

TURN-OFF 12712

Posted

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 90000019967 10000038903 H

51

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	DEC 21, 2000	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

11/21/00 reading (Actual)..... 50233
10/20/00 reading (Actual)..... -47749

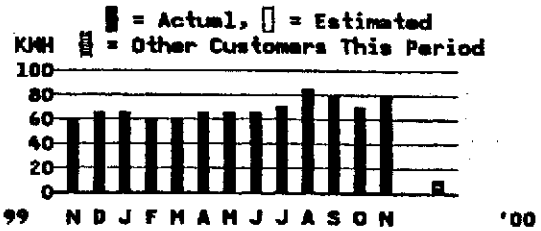
TOTAL KWH DELIVERED IN 32 DAYS. 2484

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$9.09
First	266.7	@	8.0615¢	21.50
Next	2217.3	@	7.6489¢	169.60
Adjust. Factor		@	-.2548¢	6.33CR
Sales tax @ 3.0000%				5.81

CURRENT ELECTRIC CHARGES $199.67

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 11/22/00

Amount due last bill...	$387.27
Payments through 11/20	$200.71
Balance remaining.....	$186.56
CURRENT ELEC CHARGES...	$199.67
Adjustments.(SEE BELOW)	$2.80
TOTAL AMOUNT NOW DUE...	$389.03

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

203.29
280.
82

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $186.56 by DEC 12,2000. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $390. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $2.80 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by DEC 18, 2000.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

20329

05299

Con Edison www.coned.com Keep this part for your records. See reverse side for additional information.

Edison conserve energy

Amount now due

$167.27

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000016644 00000016727 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JAN 24, 2001	1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

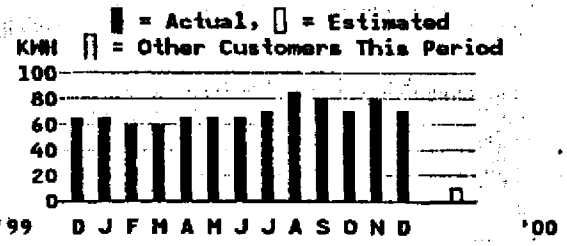
12/21/00 reading (Actual).....	52321
11/21/00 reading (Actual).....	-50233
TOTAL KWH DELIVERED IN 30 DAYS.	2088

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$8.55
First	250.0	@	7.6200¢	19.05
Next	1838.0	@	7.2040¢	132.41
Adjust. Factor		@	.0757¢	1.58
Sales tax	@ 3.0000%			4.85

CURRENT ELECTRIC CHARGES $166.44

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 12/26/00

Amount due last bill...	$389.03
Payments through 12/21	$388.21
Balance remaining.....	$.82
CURRENT ELEC CHARGES...	$166.44
Adjustments.(SEE BELOW)	$.01
TOTAL AMOUNT NOW DUE...	$167.27

IMPORTANT MESSAGES

The "Adjustments" amount above includes a Late Payment Charge of $0.01 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by JAN 16, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Con Edison's offices are closed on Monday, December 25, and Monday, January 1, in observance of Christmas and the New Year's holiday. The days after these holidays are very busy. If possible, get in touch with us before these holidays or at least two business days after. Our emergency telephone numbers are in service 24 hours a day, everyday, including the holidays.

05300

Con Edison conserve energy

Keep this part for your records. See reverse side for additional information.

Con Edison www.coned.com

Amount now due

$326.30

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED

JAF STATION
PO BOX 1702
NY NY 10116-1702

N 411237055400080 10000015652 60000032630 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	FEB 23, 2001	1-877-262-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

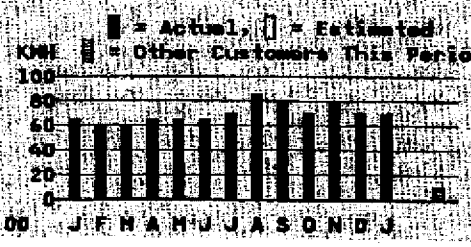
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

01/24/01 reading (Actual).....	54698
12/21/00 reading (Actual).....	-52321
TOTAL KWH DELIVERED IN 34 DAYS.	2377

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$10.15
First	283.3	@	6.5055¢	18.43
Next	2093.7	@	6.0701¢	127.09
Adjust. Factor		@	-.1561¢	3.71CR
Sales tax @ 3.0000%				4.56
CURRENT ELECTRIC CHARGES				$156.52

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 01/25/01

Amount due last bill...	$167.27
Payments through 01/23	NONE
Balance remaining.....	$167.27
CURRENT ELEC CHARGES...	$156.52
Adjustments.(SEE BELOW)	$2.51
TOTAL AMOUNT NOW DUE...	$326.30

IMPORTANT MESSAGES

Have you overlooked your previous bill? Unless you have paid it recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above include[illegible] payment charge
$2.51 calculated on the portion of your balance [illegible] overdue.

PAID
CR. NO.
DATE

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by FEB 20, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

POSTED

SCANNED

05301

Con Edison www.coned.com

Keep this part for your records. See reverse side for additional information.

Con Edison www.coned.com

Amount now due

$328.37

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 900000166795 70000032837 H

97 15

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	MAR 26, 2001	1-877-262-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

02/23/01 reading (Actual).....	56733
01/24/01 reading (Actual).....	-54698
TOTAL KWH DELIVERED IN 30 DAYS.	2035

CHARGES FOR ELECTRICITY DELIVERED

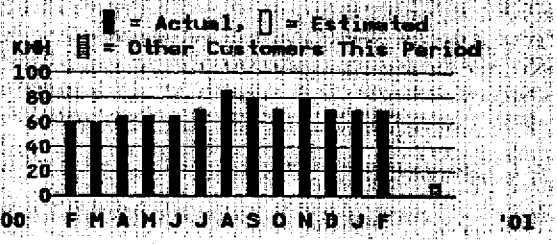
SCANNED

	KWH	COST/KWH	
Basic service charge			$0.65
First	250.0 @	6.7760¢	16.94
Next	1785.0 @	6.3563¢	113.46
Adjust. Factor	@	1.1322¢	23.04
Sales tax @ 3.0000%			4.86

POSTED

CURRENT ELECTRIC CHARGES $166.95

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 02/26/01

Amount due last bill...	$326.30
Payments through 02/22	$167.27
Balance remaining.....	$159.03
CURRENT ELEC CHARGES...	$166.95
Adjustments.(SEE BELOW)	$2.39
TOTAL AMOUNT NOW DUE...	**$328.37**

IMPORTANT MESSAGES

Your payments are not being received on time. Unless you have paid your bill recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above includes a Late Payment Charge of $2.39 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by MAR 20, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID

CK NO.

DATE

05302

Con Edison www.coned.com

Keep this part for your records. See reverse side for additional information.

Con Edison www.coned.com

Amount now due

$517.81

Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

TURN-OFF 04/12

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 56 411237055400080 50000018451 30000051781 H

60 55

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	APR 24, 2001	1-877-262-6633

60 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

03/26/01 reading (Actual)..... 58824
02/23/01 reading (Actual)..... -56733

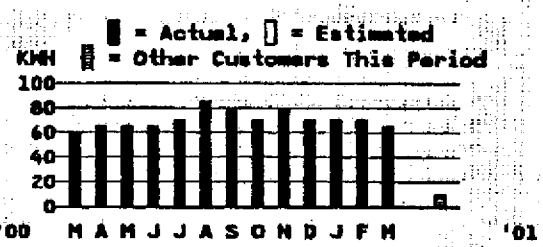
TOTAL KWH DELIVERED IN 31 DAYS. 2091

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.89
First	258.3 @	7.8436¢	20.26
Next	1832.7 @	7.4273¢	136.12
Adjust. Factor	@	.6628¢	13.86
Sales tax @ 3.0000%			5.38

CURRENT ELECTRIC CHARGES $184.51

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 03/27/01

Amount due last bill...	$328.37
Payments through 03/23	NONE
Balance remaining.....	$328.37
CURRENT ELEC CHARGES...	$184.51
Adjustments.(SEE BELOW)	$4.93
TOTAL AMOUNT NOW DUE...	$517.81

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless an overdue amount of $328.37 plus a deposit of $360 is received by APR 12,2001.
We currently pay 6.00% interest per year on deposits.
A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $4.93 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by APR 20, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

05303

Con Edison www.coned.com

Keep this part for your records. See reverse side for additional information.

conEdison www.coned.com

Amount now due
$302.67
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 70000011316 90000030267 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	MAY 23, 2001	1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

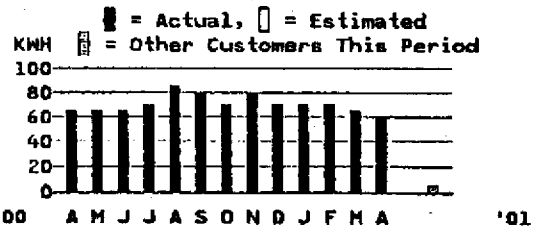
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

04/24/01 reading (Actual).....	60632
03/26/01 reading (Actual).....	-58824
TOTAL KWH DELIVERED IN 29 DAYS.	1808

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.71
First	241.7 @	7.4307¢	17.96
Next	1566.3 @	7.0172¢	109.91
Adjust. Factor	@	-1.4773¢	26.71CR
Sales tax @ 3.0000%			3.29
CURRENT ELECTRIC CHARGES			$113.16

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 04/25/01

Amount due last bill...	$189.44
Payments through 04/23	NONE
Balance remaining.....	$189.44
CURRENT ELEC CHARGES...	$113.16
Adjustments.(SEE BELOW)	$.07
TOTAL AMOUNT NOW DUE...	$302.67

IMPORTANT MESSAGES

The "Adjustments" amount above includes a Late Payment Charge of $0.07 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by MAY 21, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a que about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID
CK. NO.
DATE

05304

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$395.70
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

PAID
CK. NO.
DATE

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 20000008849 70000039570 H

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JUN 22, 2001	1-877-262-6633

Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

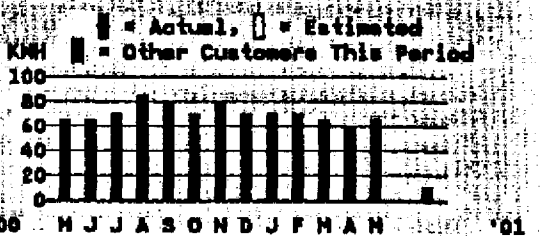
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

05/23/01 reading (Actual).....	62479
04/24/01 reading (Actual).....	-60632
TOTAL KWH DELIVERED IN 29 DAYS.	1847

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.46
First	241.7 @	5.7096¢	13.80
Next	1605.3 @	5.3080¢	85.21
Adjust. Factor	@	-1.1673¢	21.56CR
Sales tax @ 3.0000%			2.58
CURRENT ELECTRIC CHARGES			$88.49

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 05/24/01

Amount due last bill...	$302.67
Payments through 05/22	NONE
Balance remaining.....	$302.67
CURRENT ELEC CHARGES...	$88.49
Adjustments.(SEE BELOW)	$4.54
TOTAL AMOUNT NOW DUE...	$395.70

IMPORTANT MESSAGES

Have you overlooked your previous bill? Unless you have paid it recently, will you please pay this bill promptly and help us avoid asking for a deposit equal to two months average billing. Thank you.

The "Adjustments" amount above includes a Late Payment Charge of $4.54 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by JUN 18, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

SCANNED

POSTED

PAID

05305

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$231.77
Payment due upon receipt of this bill
TURN-OFF 07/12

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 90000013734 90000023177 N

51 97 19

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JUL 24, 2001	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

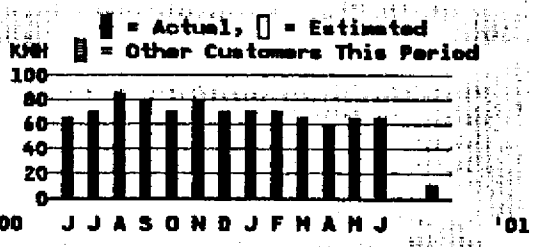
06/22/01 reading (Actual)..... 64426
05/23/01 reading (Actual)..... -62479

TOTAL KWH DELIVERED IN 30 DAYS. 1947

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.21
First	250.0 @	5.3520¢	13.38
Next	1697.0 @	5.9263¢	100.57
Adjust. Factor	@	.5742¢	11.18
Sales tax @ 3.0000%			4.00
CURRENT ELECTRIC CHARGES			$137.34

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 06/25/01

Amount due last bill...	$395.70
Payments through 06/21	$302.67
Balance remaining.....	$93.03
CURRENT ELEC CHARGES...	$137.34
Adjustments.(SEE BELOW)	$1.40
TOTAL AMOUNT NOW DUE...	$231.77

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $93.03 by JUL 12,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $330. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $1.40 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by JUL 17, 2001.

This is your Retail Choice delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

05306

conEdison www.coned.com

Amount now due
$221.16
Payment due upon receipt of this bill
TURN-OFF 08/18

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

PAID
CK. NO.
DATE

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 10000008034 80000022116 H

51 80

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	AUG 22, 2001	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

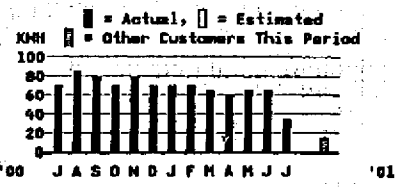
07/24/01 reading (Actual)..... 65559
06/22/01 reading (Actual)..... -64426

TOTAL KWH DELIVERED IN 32 DAYS. 1133

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.46
First	266.7 @	5.0619¢	13.50
Next	866.3 @	5.6909¢	49.30
Adjust. Factor @		.5066¢	5.74
Sales tax @ 3.0000%			2.34
CURRENT ELECTRIC CHARGES			$80.34

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 07/25/01

Amount due last bill...	$231.77
Payments through 07/23	$93.03
Balance remaining.....	$138.74
CURRENT ELEC CHARGES...	$80.34
Adjustments.(SEE BELOW)	$2.08
TOTAL AMOUNT NOW DUE...	$221.16

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $138.74 by AUG 10,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $315. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $2.08 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by AUG 20, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

POSTED

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

05307

conEdison www.coned.com

Amount now due
$321.92
Payment due upon receipt of this bill
TURN-OFF 09/11

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 10000023826 70000032192 H

51 97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	SEP 21, 2001	1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

08/22/01 reading (Actual)..... 68856
07/24/01 reading (Actual)..... -65559

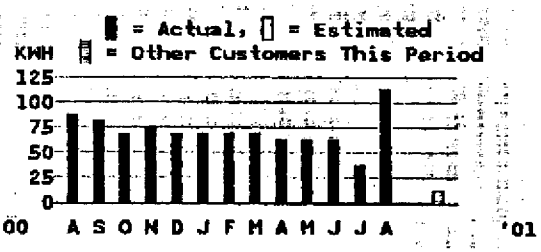
TOTAL KWH DELIVERED IN 29 DAYS. 3297

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.62
First	241.7 @	4.8697¢	11.77
Next	3055.3 @	5.5019¢	168.10
Adjust. Factor	@	1.2991¢	42.83
Sales tax @ 3.0000%			6.94

CURRENT ELECTRIC CHARGES $238.26

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 08/23/01

Amount due last bill...	$221.16
Payments through 08/21	$138.74
Balance remaining.....	$82.42
CURRENT ELEC CHARGES...	$238.26
Adjustments.(SEE BELOW)	$1.24
TOTAL AMOUNT NOW DUE...	**$321.92**

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $82.42 by SEP 11,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $315. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $1.24 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by SEP 17, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

05308

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$413.92
Payment due upon receipt of this bill
TURN-OFF 10/11

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000017083 20000410 POSTED M

51 77

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	OCT 22, 2001	1-877-262-6633 OR 1-212-243-3003

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC - RATE RA1 RESIDENTIAL DELIVERY

09/21/01 reading (Actual)..... 70873
08/22/01 reading (Actual)..... -68856

TOTAL KWH DELIVERED IN 30 DAYS. 2017

CHARGES FOR ELECTRICITY DELIVERED

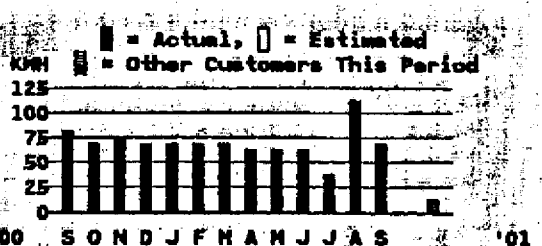
Basic service charge 1 $8.89

	KWH		COST/KWH	
First	250.0	@	5.6880¢	14.22
Next	1767.0	@	6.3135¢	111.56
Adjust. Factor		@	1.6267¢	32.81
Sales tax 8.0000%				3.35

PAID
CK NO.
DATE

CURRENT ELECTRIC CHARGES $170.83

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 09/24/01

Amount due last bill...	$321.92
Payments through 09/20	$82.42
Balance remaining.....	$239.50
CURRENT ELEC CHARGES...	$170.83
Adjustments.(SEE BELOW)	$3.59
TOTAL AMOUNT NOW DUE...	$413.92

IMPORTANT MESSAGES

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $239.50 by OCT 11,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $315. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $3.59 calculated on the portion of your balance which is overdue.

To avoid an additional 1.5% monthly late payment charge, pay the Total Amount Due by OCT 16, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

05309

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$314.22

Payment due upon receipt of this bill

TURN-OFF 11/09

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 20000013718 90000031422 H

51 82

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	NOV 21, 2001	1-212-243-3003 OR 1-877-262-6633

51 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

10/22/01 reading (Actual).....	72914
09/21/01 reading (Actual).....	-70873
TOTAL KWH DELIVERED IN 31 DAYS.	2041

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.73
First	258.3 @	5.8924¢	15.22
Next	1782.7 @	5.4642¢	97.41
Adjust. Factor	@	.5943¢	12.13
Sales tax @ 2.0000%			2.69
CURRENT ELECTRIC CHARGES			**$137.18**

AVERAGE DAILY ELECTRIC DELIVERED

■ = Actual, ▯ = Estimated
KWH ▯ = Other Customers This Period

BILLING SUMMARY AS OF 10/24/01

Amount due last bill...	$413.92
Payments through 10/22	$239.50
Balance remaining.....	$174.42
CURRENT ELEC CHARGES...	$137.18
Adjustments.(SEE BELOW)	$2.62
TOTAL AMOUNT NOW DUE...	**$314.22**

IMPORTANT MESSAGES

POSTED

THIS IS A FINAL TURN-OFF NOTICE.

PLEASE BRING IT TO OUR ATTENTION WHEN PAYING THIS BILL.

We are sorry, but your service will be turned off unless you pay, or make arrangements to pay the overdue amount of $174.42 by NOV 09,2001. If your service is discontinued, you will have to pay or make arrangements to pay a deposit of $305. A notice explaining your rights is enclosed.

The "Adjustments" amount above includes a Late Payment Charge of $2.62 calculated on the portion of your balance which is overdue.

Please pay the Total Amount Due by NOV 19, 2001 to avoid a late payment charge of $4.71.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS. If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID

CK. NO._____

DATE_____

05310

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison

www.coned.com

Amount now due
$172.13
Payment due upon receipt of this bill

D. B. KARRON PH D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED

Filed
NAW

SCANNED

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 00000017213 00000017213 H

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	DEC 21, 2001	1-212-243-1900 OR 1-800-752-6633

Service to: D. B. KARRON PH D
at: 300 E 33 ST 4N

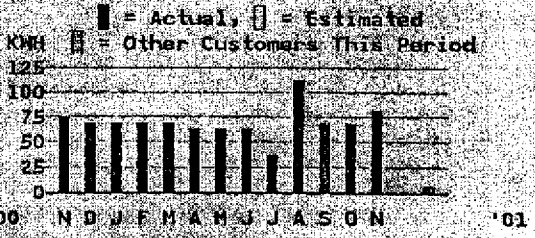
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

11/21/01 reading (Actual).....	75382
10/22/01 reading (Actual).....	-72914
TOTAL KWH DELIVERED IN 30 DAYS	2468

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.81
First	250.0 @	5.8840¢	14.71
Next	2218.0 @	5.4824¢	121.60
Adjust. Factor @		.9575¢	23.63
Sales tax @ 2.0000%			3.38
CURRENT ELECTRIC CHARGES			$172.13

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 11/26/01

Amount due last bill...	$314.22
Payments through 11/20	$314.22
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$172.13
TOTAL AMOUNT NOW DUE...	$172.13

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $152.00 this month instead of your Total Amount Now Due. If we receive your payment by DEC 17, 2001 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due or the Level Billing Plan amount by DEC 17, 2001.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Thank you for your payment.

PAID

05311

CK NO.

DATE

conEdison

Keep this part for your records. See reverse side for additional information.

www.coned.com

conEdison www.coned.com

Amount now due
$190.42
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 10000019042 10000019042 H

97 15

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JAN 24, 2002	1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

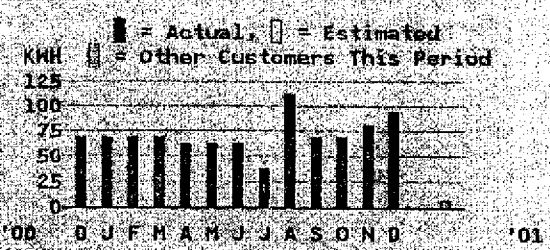
ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

12/21/01 reading (Actual).....	78192
11/21/01 reading (Actual).....	-75382
TOTAL KWH DELIVERED IN 30 DAYS.	2810

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge.				$8.79
First	250.0	@	6.0520¢	15.13
Next	2560.0	@	5.6551¢	144.77
Adjust. Factor		@	.6402¢	17.99
Sales tax @ 2.0000%				3.74
CURRENT ELECTRIC CHARGES				$190.42

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 12/26/01

Amount due last bill...	$172.13
Payments through 12/21	$172.13
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$190.42
TOTAL AMOUNT NOW DUE...	$190.42

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $154.00 this month instead of your Total Amount Now Due. If we receive your payment by JAN 18, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $190.42 or the Level Billing Plan amount by JAN 18, 2002.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Con Edison's offices are closed on Tuesday, December 25, and Tuesday, January 1, in observance of Christmas and the New Year holidays. Our emergency telephone numbers are in service 24 hours a day, everyday, including the holidays. Our call centers are busiest after the holiday. So, if it is not an emergency, please wait a day or two to call.

05312

SCANNED

conEdison www.coned.com

Amount now due
$264.32
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

PAID
F STATION
BOX 1702
NY NY 10116-1702
CK. NO.
DATE

H 411237055400080 50000026432 50000026432 H

POSTED

17 15 11

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	FEB 25, 2002	1-212-243-1900 OR 1-800-752-6633

17 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

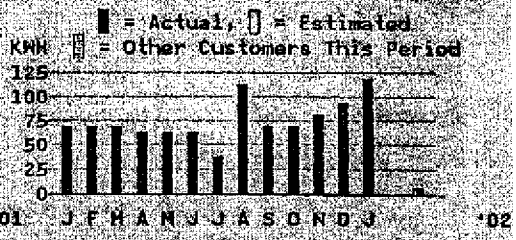
01/24/02 reading (Actual).....	82286
12/21/01 reading (Actual).....	-78192
TOTAL KWH DELIVERED IN 34 DAYS.	4094

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.98
First	283.3 @	6.0325¢	17.09
Next	3810.7 @	5.6312¢	214.59
Adjust. Factor	@	.4267¢	17.47
Sales tax @ 2.0000%			5.19

CURRENT ELECTRIC CHARGES $264.32

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 01/25/02

Amount due last bill...	$190.42
Payments through 01/23	$190.42
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$264.32
TOTAL AMOUNT NOW DUE...	$264.32

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $170.00 this month instead of your Total Amount Now Due. If we receive your payment by FEB 19, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $264.32 or the level Billing Plan amount by FEB 19, 2002.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

THIS BILL IS FOR A LONGER PERIOD
Because of all the holidays in November and December, we made some changes to our meter reading schedules. This bill covers service used for 34 days. Your usual Con Edison bill period averages between 28 and 33 days. Be assured that you are only charged for the usage recorded on your meter.

05313

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$286.05
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 40000028605 40000028605 H

97 11

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	MAR 26, 2002	1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

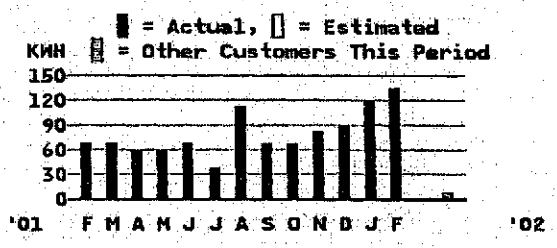
02/25/02 reading (Actual).....	86580
01/24/02 reading (Actual).....	-82286
TOTAL KWH DELIVERED IN 32 DAYS.	4294

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.41
First	266.7 @	6.0892¢	16.24
Next	4027.3 @	5.6812¢	228.80
Adjust. Factor @		.6053¢	25.99
Sales tax @ 2.0000%			5.61

CURRENT ELECTRIC CHARGES $286.05

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 02/26/02

Amount due last bill...	$264.32
Payments through 02/25	$264.32
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$286.05
TOTAL AMOUNT NOW DUE...	$286.05

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $177.00 this month instead of your Total Amount Now Due. If we receive your payment by MAR 22, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $286.05 or the Level Billing Plan amount by MAR 22, 2002.

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

Thank you for your payment.

05314

conEdison www.coned.com

Amount now due
$299.77
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008D 60000029977 60000029977 H

60

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	APR 24, 2002	1-212-243-1900 OR 1-800-752-6633

60 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

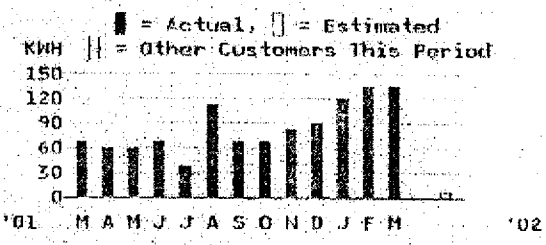
03/26/02 reading (Actual).....	90530
02/25/02 reading (Actual).....	-86580
TOTAL KWH DELIVERED IN 29 DAYS.	3950

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.57
First	241.7 @	6.9053¢	16.69
Next	3708.3 @	6.5121¢	241.49
Adjust. Factor @		.6871¢	27.14
Sales tax @ 2.0000%			5.88

CURRENT ELECTRIC CHARGES $299.77

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 03/27/02

Amount due last bill...	$286.05
Payments through 03/25	$286.05
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$299.77
TOTAL AMOUNT NOW DUE...	$299.77

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $189.00 this month instead of your Total Amount Now Due. If we receive your payment by APR 22, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $299.77 or the Level Billing Plan amount by APR 22, 2002.

New York City has declared a drought emergency. Save Water! Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID PAID

05315

CK. NO. _____ CK. NO. _____

DATE _____ DATE _____

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

conEdison www.coned.com

Amount now due
$246.05
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED UAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 80000024605 80000024605 H

55 97

Detach here when paying by mail - bring entire bill when paying in person

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	MAY 23, 2002	1-212-243-1900 OR 1-800-752-6633

55 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

04/24/02 reading (Actual)..... 94300
03/26/02 reading (Actual)..... -90530
TOTAL KWH DELIVERED IN 29 DAYS. 3770

AVERAGE DAILY ELECTRIC DELIVERED

▮ = Actual, ▯ = Estimated
KWH ▯ = Other Customers This Period

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$8.90
First	241.7 @	6.8680¢	16.60
Next	3528.3 @	6.4754¢	228.47
Adjustment Factor @		-.3403¢	12.83CR
Sales tax @		2.0000%	4.83

CK NO.
DATE

CURRENT ELECTRIC CHARGES $246.05

BILLING SUMMARY AS OF 04/25/02

Amount due last bill...	$299.77
Payments through 04/23	$299.77
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	**$246.05**
TOTAL AMOUNT NOW DUE...	**$246.05**

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $200.00 this month instead of your Total Amount Now Due. If we receive your payment by MAY 20, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $246.05 or the Level Billing Plan amount by MAY 20, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will recieve a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) [illegible]-4565.

PAID

CK NO.
DATE

SCANNED

05316

conEdison

conEdison www.coned.com

Amount now due
$191.22
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 10000019122 10000019122 H

PROCESSED

46

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	JUN 24, 2002	1-212-243-1900 OR 1-800-752-6633

46 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

05/23/02 reading (Actual)..... 98001
04/24/02 reading (Actual)..... -94300

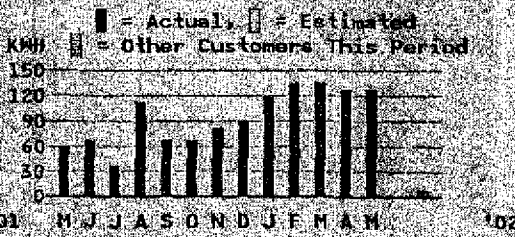
TOTAL KWH DELIVERED IN 29 DAYS. 3701

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge			$0.98
First	241.7 @	5.7716¢	13.95
Next	3459.3 @	5.3733¢	185.88
Adjust. Factor	@	-.5766¢	21.34CR
Sales tax @ 2.0000%			3.75

CURRENT ELECTRIC CHARGES $191.22

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 05/24/02

Amount due last bill...	$246.05
Payments through 05/22	$246.05
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$191.22
TOTAL AMOUNT NOW DUE...	$191.22

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $187.00 this month instead of your Total Amount Now Due. If we receive your payment by JUN 17, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $191.22 or the Level Billing Plan amount by JUN 17, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

PAID

CK NO.
DATE

PROCESSED

05317

conEdison Keep this part for your records. See reverse side for additional information. www.coned.com

Filed
NAW

$304.52

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

POSTED 06/28/02

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 70000030452 70000030452 H

97 19

Detach here when paying by mail - bring entire bill when paying in person.

41-1237-0554-0008-0 JUL 24, 2002 1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

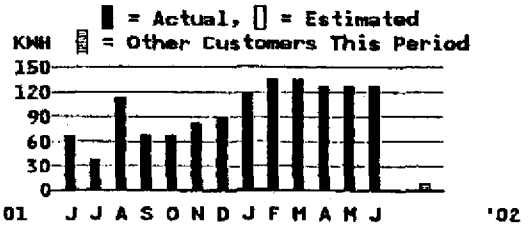
06/24/02 reading (Actual).....	2146
05/23/02 reading (Actual).....	-98001
TOTAL KWH DELIVERED IN 32 DAYS.	4145

CHARGES FOR ELECTRICITY DELIVERED

	KWH		COST/KWH	
Basic service charge:				$9.52
First	266.7	@	5.6880¢	15.17
Next	3878.3	@	6.2749¢	243.36
Adjust. Factor		@	.7358¢	30.50
Sales tax @ 2.0000%				5.97

CURRENT ELECTRIC CHARGES $304.52

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 06/25/02

Amount due last bill...	$191.22
Payments through 06/21	$191.22
Balance remaining.....	NONE
CURRENT ELEC CHARGES...	$304.52
TOTAL AMOUNT NOW DUE...	$304.52

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $198.00 this month instead of your Total Amount Now Due. If we receive your payment by JUL 19, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $304.52 or the Level Billing Plan amount by JUL 19, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

DATE PAID CK NO

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CON EDISON SOLUTIONS.
If you have a question about your supply bill, please call CON EDISON SOLUTIONS at (800) 789-1565.

05318

Keep this part for your records. See reverse side for additional information.

conEdison www.coned.com

Amount now due
$374.19
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 90000037419 90000037419 H

15

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	AUG 22, 2002	1-212-243-1900 OR 1-800-752-6633

15 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

POSTED 8/30/02

ELECTRIC DELIVERY RATE RAI RESIDENTIAL

07/24/02 reading (Actual)..... 7385
06/24/02 reading (Actual)..... -2146

TOTAL KWH DELIVERED IN 30 DAYS. 5239

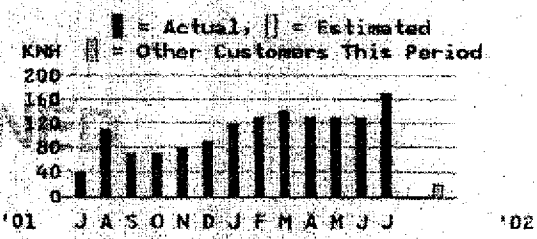
SCANNED

CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$9.45
First	250.0 @	5.2800¢	13.20
Next	4989.0 @	5.9050¢	294.60
Adjust. Factor @		.9467¢	49.60
Sales tax @ 2.0000%			7.34

CURRENT ELECTRIC CHARGES $374.19

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 08/01/02

Amount due last bill...	NONE
CURRENT ELEC CHARGES...	$374.19
TOTAL AMOUNT NOW DUE...	$374.19

IMPORTANT MESSAGES

Please pay the Total Amount Due by AUG 26, 2002 to avoid a late payment charge of $5.61.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CONEDISON SOLUTIONS.
If you have a question about your supply bill, please call CONEDISON SOLUTIONS at (800) 789-1565.

PAID
CK. NO.
DATE

05319

conEdison www.coned.com

Amount now due
$735.95
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 411237055400080 60000036176 10000073595 H

97

Detach here when paying by mail - bring entire bill when paying in person.

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	SEP 23, 2002	1-212-243-1900 OR 1-800-752-6633

97 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

SCANNED

RECEIVED 08/23/02

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

08/22/02 reading (Actual)..... 12673
07/24/02 reading (Actual)..... -7385

TOTAL KWH DELIVERED IN 29 DAYS. 5288

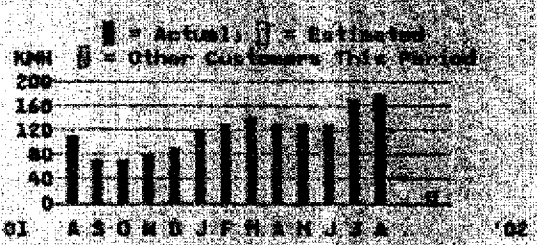
CHARGES FOR ELECTRICITY DELIVERED

Basic service charge: $9.12

	KWH		COST/KWH	
First	241.7	@	5.0848¢	12.29
Next	5046.3	@	5.7073¢	288.01
Adjust. Factor		@	.8555¢	45.24
Sales tax @ 2.0000%				7.10

CURRENT ELECTRIC CHARGES $361.76

AVERAGE DAILY ELECTRIC DELIVERED



BILLING SUMMARY AS OF 08/23/02

Amount due last bill...	$374.19
Payments through 08/21	NONE
Balance remaining.....	$374.19
CURRENT ELEC CHARGES...	$361.76
TOTAL AMOUNT NOW DUE...	$735.95

IMPORTANT MESSAGES

Please pay the Total Amount Due by SEP 16, 2002 to avoid a late payment charge of $11.04.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CONEDISON SOLUTIONS.
If you have a question about your supply bill, please call CONEDISON SOLUTIONS at (800) 789-1565.

Con Edison's offices are closed Monday, September 2, in observance of Labor Day. Our emergency telephone numbers are in service 24 hours a day, everyday, including the holiday. Our call centers are busiest after the holiday. So, if it is not an emergency, please wait a day or two to call.

05320

conEdison www.coned.com

Amount now due
$362.05
Payment due upon receipt of this bill

D. B. KARRON PH.D
300 E 33 ST 4N
NEW YORK NY 10016-9406

Filed
NAW

JAF STATION
PO BOX 1702
NY NY 10116-1702

H 41123705540008O 30000036205 30000036205 H

11

Detach here when paying by mail - bring entire bill when paying in person

Your account number	Next reading date	For service and billing information call
41-1237-0554-0008-0	OCT 22, 2002	1-212-243-1900 OR 1-800-752-6633

11 Service to: D. B. KARRON PH.D
at: 300 E 33 ST 4N

ELECTRIC DELIVERY - RATE RA1 RESIDENTIAL

09/23/02 reading (Actual)..... 17589
08/22/02 reading (Actual)..... -12673

TOTAL KWH DELIVERED IN 32 DAYS. 4916

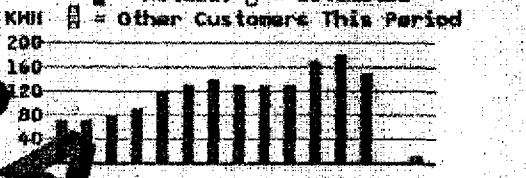
CHARGES FOR ELECTRICITY DELIVERED

	KWH	COST/KWH	
Basic service charge:			$10.08
First	266.7 @	5.71800	15.25
Next	4649.5 @	6.34220	294.87
Adjust. Factor	@	.77830	38.26
Sales tax	@	[illegible]	3.59

CURRENT ELECTRIC CHARGES $362.05

AVERAGE DAILY ELECTRIC DELIVERED

■ = Actual, ▯ = Estimated
KWH ▯ = Other Customers This Period



PAID CK NO DATE

BILLING SUMMARY AS OF 09/24/02

Amount due last bill...	$735.95
Payments through 09/20	$735.95
Balance remaining...	NONE
CURRENT ELEC CHARGES...	$362.05
TOTAL AMOUNT NOW DUE...	**$362.05**

IMPORTANT MESSAGES

THE LEVEL BILLING PAYMENT PLAN MAY HELP YOU

Pay the exact level billing payment amount of $211.00 this month instead of your Total Amount Now Due. If we receive your payment by OCT 18, 2002 we will automatically enroll you in our Level Billing Plan and even out your payments. There is no need to call.

To avoid a 1.5% monthly late payment charge, pay the Total Amount Due of $362.05 or the Level Billing Plan amount by OCT 18, 2002.

New York City has declared a drought emergency. Save Water. Report leaks and water waste to the Department of Environmental Protection at 1-718-DEP-HELP (1-718-337-4357).

This is your delivery service bill. It is for electricity delivered by Con Edison. If you have a question about your delivery service bill, please call the number on this bill. You will receive a separate bill for your electricity supply from CONEDISON SOLUTIONS.
If you have a question about your supply bill, please call CONEDISON SOLUTIONS at (800) 789-1565.

05321

TESTING: EXPENSES

			CASI Full I/S	Items Disallowed	ATP I/S	Adjustments			ATP I/S	Audit Adjustments		ATP I/S	
			From QB 10/15/2002	by CASI	by CASI	Items Not	Items Not	Reclass	Adjusted	Disallowed	Budget	Based on	
			Oct '01 - Sep 02	(Diff. ATP I/S &	(Submitted for	Reported on I/S	Reported &	W/P 1		W/P 1	Adj	Audit	
				Full I/S)	Audit)	Audit W/P 2	Disallowed					Findings	
		Schedule -->							Funds Sources & Project Costs	Questioned Costs			
Ordinary Income/Expense													
		Income											
		Income	829,500.00		829,500.00				829,500.00			829,500.00	
			(29,500.00)		(29,500.00)				(29,500.00)			(29,500.00)	
		Total Income	800,000.00		800,000.00				800,000.00			800,000.00	
					-								
		Expense			-								
		KarronDraw	-		-				-			-	
	G6	Credit card	229.91	(229.91)	-				-			-	
	G6	Bank Service Charges	13.00	(13.00)	-				-			-	
	B	Business Insurance	1,039.30	26.00	1,065.30				1,065.30	(129.90)		935.40	
	G1	Communication	10,072.24	(772.56)	9,299.68				9,299.68	(1,660.28)		7,639.40	
	D	Computer	223,608.44	-	223,608.44	4,936.16			228,544.60		(29,852.93)	198,691.67	
	C1	Conferences	5,388.04	-	5,388.04				5,388.04			5,388.04	
	F	Consultant	92,918.99	-	92,918.99	2,000.00			94,918.99	(9,609.00)		85,309.99	
	B	Employee Benefits	84,813.38	-	84,813.38				84,813.38	(46,984.68)		37,828.70	
	C2	Meals & Entertainment	361.29	(361.29)	-				-			-	
	E	Office	18,093.46	-	18,093.46				18,093.46	(4,342.54)		13,750.92	
	A	Payroll Expenses (Salary)	322,566.23	-	322,566.23				322,566.23	(53,616.44)		268,949.79	
	G3	Professional Fees	28,362.88	(21,168.20)	7,194.68	3,000.00			10,194.68	(842.08)		9,352.60	
	G5	Rent	28,000.00	(28,000.00)	-				-			-	
	G6	Taxes	1,976.43	(1,976.43)	-	32,000.00	(32,000.00)		-			-	
	C	Travel	10,361.65	-	10,361.65				10,361.65	(553.39)		9,808.26	
	G1	Utilities	7,550.58	(7,550.58)	-	4,595.59			4,595.59			4,595.59	
		Total Expense	835,355.82	(60,045.97)	775,309.85	46,531.75	(32,000.00)	-	789,841.60	(117,738.31)	(29,852.93)	642,250.36	
Net Cash Carried-Forward			(35,355.82)		24,690.15				10,158.40	117,738.31	29,852.93	157,749.64	-
Negative Cash Balance - NIST A/C									59,492.59			59,492.59	
Refundable to NIST Project									69,650.99			217,242.23	
Cost Match Due			4.36%						34,437.09			28,002.12	
Total Refundable to NIST Project									104,088.08			245,244.35	

05323

		CASI Full I/S	Items Disallowed	ATP I/S	Adjustments			ATP I/S	Audit Adjustments		ATP I/S	
		From OB 10/15/2002	by CASI	by CASI	Items Not	Items Not	Reclass	Adjusted	Disallowed	Budget	Based on	
		Oct '01 - Sep 02	(Diff. ATP I/S &	(Submitted for	Reported on I/S	Reported &	W/P 1		W/P 1	Adj	Audit	
			Full I/S)	Audit)	Audit W/P 2	Disallowed					Findings	
	Schedule -->							Funds Sources & Project Costs	Questioned Costs			
NIST Financial Statements												
		(feed)	(feed)	(feed)	(feed)	(feed)	(input)	(calculated)	(feed)	(feed)	(calculated)	(feed)
A	Personnel Salaries/Wages	322,566.23	-	322,566.23	-	-	(29.01)	322,537.22	(53,616.44)	-	268,920.78	-
B	Personnel Fringe Benefits	85,852.68	26.00	85,878.68	-	-	(1,209.75)	84,668.93	(47,059.58)	-	37,609.35	-
C	Travel	10,361.65	-	10,361.65	-	-	1,238.76	11,600.41	(608.39)	-	10,992.02	-
D	Equipment	223,608.44	-	223,608.44	4,936.16	-	(5,041.67)	223,502.93	-	(29,852.93)	193,650.00	-
E	Materials/Supplies	18,093.46	-	18,093.46	-	-	(2,790.99)	15,302.47	(132.54)	-	15,169.93	-
F	Subcontracts	92,918.99	-	92,918.99	2,000.00	-	4,210.00	99,128.99	(13,819.00)	-	85,309.99	-
G	Other							-			-	-
C1	...conferences (with travel)	5,388.04	-	5,388.04	-	-		5,388.04	-	-	5,388.04	-
C2	...local meals (with travel)	361.29	(361.29)	-	-	-	1,461.84	1,461.84			1,461.84	-
G1	...direct utilities	17,622.82	(8,323.14)	9,299.68	4,595.59	-		13,895.27	(1,660.28)	-	12,234.99	-
G2	...professional dues						736.13	736.13			736.13	-
G3	...professional fees	28,362.88	(21,168.20)	7,194.68	3,000.00	-		10,194.68	(842.08)	-	9,352.60	-
G4	...repair & maintenance						1,424.69	1,424.69			1,424.69	-
G5	...rent (not allowed)	28,000.00	(28,000.00)	-	-	-		-	-	-	-	-
G6	...misc. (not allowed)	2,219.34	(2,219.34)	-	32,000.00	(32,000.00)	-	-	-	-	-	-
		835,355.82	(60,045.97)	775,309.85	46,531.75	(32,000.00)	0.00	789,841.60	(117,738.31)	(29,852.93)	642,250.36	-
		-	-	-	-	-	0.00	-	-		-	
Classification of Certain Costs												
		Technical	Admin	Total	Disallowed	Allowed						
A	Personnel Salaries/Wages	213,187.50	109,349.72	322,537.22	(53,616.44)	268,920.78	-	-				
B	Personnel Fringe Benefits	61,388.09	23,280.84	84,668.93	(47,059.58)	37,609.35	-	-				
F	Subcontracts	89,379.99	9,749.00	99,128.99	(13,819.00)	85,309.99	-	-				
	proof expense w/p 3	-	0.02									
	proof expense w/p 3	(0.00)	0.00									
	proof expense w/p 3	-	-									

05324

CASI
Detail of Income Account Balances
For the Year Ended 9/30/02

		Type	Date	Num	Name	Memo	Paid Amount	Tested *					
Income													
	DBK contribution												
		General Journal	10/01/2001			Paid into CASI Chase on 8-31-01	3,000.00	A	C	X-1			
		General Journal	10/01/2001			Paid into CASI Chase on 8-17-01	1,000.00	A	C	X-1			
		General Journal	10/01/2001			Paid into CASI Chase on 9-28-01	900.00	A	C	X-1			
		General Journal	10/01/2001			Paid into CASI Chase on 7-23-01	400.00	A	C	X-1			
		General Journal	10/01/2001			Paid into CASI Chase on 7-26-01	200.00	A	C	X-1			
		General Journal	10/01/2001			Paid into CASI Chase on 7-31-01	1,000.00	A	C	X-1			
		General Journal	08/13/2002				20,000.00	B	D	X-1			
		General Journal	09/04/2002				3,000.00	B	D	X-1			
	Total DBK contribution						29,500.00	F	FS	X-1			
	NIST ATP												
		Invoice	10/26/2001	CAS4006	NIST ATP customer	Nist ATP Cash Advance	150,000.00	B	C				
		Invoice	12/05/2001	CAS4007	NIST ATP customer	Nist ATP Cash Advance	60,000.00	B	D				
		Invoice	01/10/2002	CAS4008	NIST ATP customer	Nist ATP Cash Advance	60,000.00	B	D				
		Invoice	01/23/2002	CAS4000	NIST ATP customer	Nist ATP Cash Advance	60,000.00	B	D				
		Invoice	02/20/2002	CAS4001	NIST ATP customer	Nist ATP Cash Advance	60,000.00	B	D				
		Invoice	03/22/2002	CAS4009	NIST ATP customer	Nist ATP Cash Advance	60,000.00	B	D				
		Invoice	05/01/2002	CAS4010	NIST ATP customer	Nist ATP Cash Advance	70,000.00	B	D				
		Invoice	05/21/2002	CAS4002	NIST ATP customer	Nist ATP Cash Advance	70,000.00	B	D				
		Invoice	07/02/2002	CAS4004	NIST ATP customer	Nist ATP Cash Advance	70,000.00	B	D				
		Invoice	07/29/2002	CAS4011	NIST ATP customer	Nist ATP Cash Advance	70,000.00	B	D				
		Invoice	09/05/2002	CAS4015	NIST ATP customer	Nist ATP Cash Advance	0.11	B	D				
		Invoice	09/06/2002	CAS4015	NIST ATP customer	Nist ATP Cash Advance	69,999.89	B	D				
	Total NIST ATP						800,000.00	F	FS				
Total Income							829,500.00	F	FS				
							0.00						

Auditor's Comments

Based on bank statement, checking account was established for NIST activities 11/21/01.

According to Lee Gurfein, this account was established as soon as possible after receipt of bank requirements.

*** Legend**

F	footed
FS	agreed to financial statement PBC for review. Financial statement was system-generated from general ledger.
A	agreed to deposit recorded on CASI cash receipts/disbursements journal prior to the project
	Deposit was recorded as a CASI contribution to the project prior to its inception as of 10/1/01.
	Deposit was subsequently reclassed as CASI cost-match.
B	agreed to deposit recorded on NIST cash receipts/disbursements journal
C	agreed to deposit recorded on CASI bank statement, prior to the establishment of the NIST bank account (see comments)
D	agreed to deposit recorded on NIST bank statement
X-1	Cost match was deemed to be disallowed because loans from project funds exceeded the repayments of the loans by more than the cost match recorded.
	Justification: Federal funds cannot be used for the cost match.

05325

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

	Type	Date	Num	Name	Memo	Paid Amount		S				Disallowed	Net	Sample	Reclass		
												disallowed cost	Allowed	sample size	amount	to	from
Business Insurance																	
Disability														-			
	Bill	08/06/2002	Policy No. D89125	First Rehabilitation Insurance Co.	Coverage Period 07-23-02 to 07-22-0	163.30		S	A			-	163.30	163.30			
Total Disability						163.30	F					-	163.30	-			
Workers' Comp												-	-	-			
	Bill	02/28/2002	89771	Zapin, Endlich & Lombardo	workmans comp	463.00		S	A			-	463.00	463.00			
	Bill	04/15/2002	73010	Zapin, Endlich & Lombardo		439.00		S	A		X1	129.90	309.10	439.00			
Total Workers' Comp						902.00	F					-	902.00	-			
Total Business Insurance						1,065.30	F	FB				129.90	935.40	-		fringe benefits	(fsad)
Communication												-	-	-			
Modem												-	-	-			
	Bill	12/31/2001	Dec 23	Time Warner	basic service	12.88						-	12.88	-			
	Bill	12/31/2001	Dec 23	Time Warner	remote	0.20						-	0.20	-			
	Bill	12/31/2001	Dec 23	Time Warner	comverter	3.57						-	3.57	-			
	Bill	12/31/2001	Dec 23	Time Warner	5% franchise fee	0.83						-	0.83	-			
	Bill	12/31/2001	Dec 23	Time Warner	fcc regulatory fee	0.04						-	0.04	-			
	Bill	02/14/2002		Time Warner	basic service	18.33						-	18.33	-			
	Bill	03/01/2002		Time Warner	cable modem	104.46		S	A			-	104.46	104.46			
	Bill	03/29/2002		Time Warner		108.76						-	108.76	-			
	Bill	03/29/2002		Time Warner	fees and taxes	5.47						-	5.47	-			
	Bill	05/02/2002		Time Warner		114.23						-	114.23	-			
	Bill	06/03/2002		Time Warner	Account 8150-10-001-4908775	107.12						-	107.12	-			
	Bill	07/02/2002		Time Warner		115.69						-	115.69	-			
	Bill	08/02/2002		Time Warner		112.00						-	112.00	-			
	Bill	09/11/2002		Time Warner	Service from 09-03-02 to 10-02-02	112.00		S	A			-	112.00	112.00			
Total Modem						815.58	F	N1				-	815.58	-			
Sprint												-	-	-			
	Credit Card Charge	02/06/2002		Sprint	mmvr	2.73						-	2.73	-			
	Credit Card Charge	08/02/2002		Sprint	????	105.00						-	105.00	-			
	Credit Card Charge	08/12/2002		Sprint	378349017216006 SPRINTPCS-CUS	205.00		S	C			-	205.00	205.00			
Total Sprint						312.73	F	N2				-	312.73	-			
L. Gurfein												-	-	-			
	Bill	07/30/2002		Elisha Gurfein (VENDOR)	Expense Reimbursement (06/10/02 -	36.60						-	36.60	-			
Total L. Gurfein						36.60	F					-	36.60	-			
RCN												-	-	-			
	Bill	05/01/2002		RCN		104.98						-	104.98	-			
	Bill	06/04/2002		RCN	Account 23640 231071 01 7	59.01						-	59.01	-			
	Bill	07/02/2002		RCN	Account 23640 231071 01 7	59.01						-	59.01	-			
	Bill	08/07/2002		RCN		4.00						-	4.00	-			
	Bill	08/07/2002		RCN		0.70						-	0.70	-			
	Bill	08/07/2002		RCN	Billed From 08/01/02 - 08/31/02	177.82		S	A			-	177.82	177.82			
	Bill	09/11/2002		RCN	0424307	1.50						-	1.50	-			
	Bill	09/12/2002	23640 231071 -01-7	RCN	Billed From 09/01/02 - 09/30/02	113.99						-	113.99	-			
Total RCN						521.01	F	N3				-	521.01	-			
Thorn DSL												-	-	-			
	Bill	07/05/2002	0011456-IN	Thorn		284.85		S	A			-	284.85	284.85			
	Bill	09/30/2002	0012207-IN	Thorn		612.50		S	A			-	612.50	612.50			
Total Thorn DSL						897.35	F	N4				-	897.35	-			
COPD												-	-	-			
	Bill	03/09/2002	3-2 invoice	Verizon Wireless	wireless modem	29.81						-	29.81	-			
	Bill	05/27/2002	May 2002	VoiceStream Wireless		56.24						-	56.24	-			
Total COPD						86.05	F	N5				-	86.05	-			
Voice												-	-	-			
ATP												-	-	-			
	Bill	12/22/2001		AT&T		14.39					X2	14.39	-	-			
	Bill	02/14/2002	2002-01-13 inv	AT&T		20.35					X2	20.35	-	-			
	Credit Card Charge	02/15/2002		Railfone	accella darpa/raytheon trip	5.48						-	5.48	-			
	Credit Card Charge	02/15/2002		Railfone	darpa raytheon trip	5.48						-	5.48	-			
	Credit Card Charge	02/15/2002		Railfone	378349017215000 RAILFONE INC.,	3.29						-	3.29	-			
	Credit Card Charge	02/20/2002		Railfone	this is not mine	12.09					X2	12.09	-	-			
	Credit Card Charge	03/09/2002		AT&T	long distance	7.62					X2	7.62	-	-			
	Credit Card Charge	03/09/2002		AT&T		7.62					X2	7.62	-	-			
	Bill	03/30/2002		AT&T		9.89					X2	9.89	-	-			
	Bill	04/24/2002		MCI Worlcom		29.87					X2	29.87	-	-			
	Bill	05/22/2002		MCI Worlcom		109.81					X2	109.81	-	-			
	Bill	06/03/2002		Verizon VOICE 212 686 6748	1 212 686 6748 136 729	113.63					X2	113.63	-	-			
	Bill	07/01/2002		VoiceStream Wireless		39.99		N5				-	39.99	-			

AUDIT TESTING KEY LEGEND

DOWNLOAD OF DETAIL FROM GENERAL LEDGER - PBC

0326

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

	Type	Date	Num	Name	Memo	Paid Amount		S			Disallowed	Net	Sample	Reclass		
	Bill	09/30/2002		Elisha Gurlein (VENDOR)		73.32					-	73.32	-			
Total ATP						452.83	F				-	452.83	-			
Total Voice						452.83	F				-	452.83	-			
ISDN											-	-	-			
	Bill	10/19/2001		Verizon ISDN 212 252 9030	DATA basic local services	6.53					-	6.53	-			
	Bill	10/19/2001		Verizon ISDN 212 252 9030	optional services	1.99					-	1.99	-			
	Bill	10/19/2001		Verizon ISDN 212 252 9030	credit balance previously	-6.53					-	(6.53)	-			
	Bill	10/19/2001		Verizon ISDN 212 252 9030	credit balance previously	-1.99					-	(1.99)	-			
	Bill	10/26/2001		Verizon ISDN 212 252 9030	DATA basic local services	46.38					-	46.38	-			
	Bill	10/26/2001		Verizon ISDN 212 252 9030	optional services	14.10					-	14.10	-			
	Bill	11/26/2001		Verizon ISDN 212 252 9030	data line	36.67					-	36.67	-			
	Bill	12/26/2001		Verizon ISDN 212 252 9030		34.87					-	34.87	-			
	Check	02/12/2002		Verizon ISDN 212 252 9030		1.00					-	1.00	-			
	Bill	02/14/2002	Feb 18	Verizon ISDN 212 252 9030	basic services	19.21					-	19.21	-			
	Bill	02/14/2002	Feb 18	Verizon ISDN 212 252 9030	isdn	16.09					-	16.09	-			
	Bill	03/01/2002		Verizon ISDN 212 252 9030	program datacom	35.47					-	35.47	-			
	Bill	03/31/2002		Verizon ISDN 212 252 9030	data line	37.08					-	37.08	-			
	Bill	04/30/2002		Verizon ISDN 212 252 9030		36.98					-	36.98	-			
	Bill	06/03/2002		Verizon ISDN 212 252 9030	account 212 575 9030 592 726	37.33					-	37.33	-			
	Bill	07/05/2002	2122529030592726	Verizon ISDN 212 252 9030		37.40					-	37.40	-			
	Bill	08/02/2002		Verizon ISDN 212 252 9030	Bill Period (07-19 to 08-18)	37.36		S	A	B	-	37.36	37.36			
	Bill	09/11/2002	2122529030	Verizon ISDN 212 252 9030	Bill Period (08-19 to 09-18)	38.52					-	38.52	-			
Total ISDN						428.46	F				-	428.46	-			
MCI											-	-	-			
	Bill	10/26/2001		MCI Worlcom		85.72					X2 85.72	-	-			
	Bill	10/26/2001		MCI Worlcom	long distance service	21.53					X2 21.53	-	-			
	Bill	10/26/2001		MCI Worlcom	taxes and surcharges	5.42					X2 5.42	-	-			
	Bill	12/12/2001		MCI Worlcom		13.62					X2 13.62	-	-			
	Bill	01/09/2002		MCI Worlcom		40.49					X2 40.49	-	-			
	Bill	02/26/2002		MCI Worlcom	long distance	48.25					X2 48.25	-	-			
	Bill	03/09/2002		MCI Worlcom	long distance	62.63					X2 62.63	-	-			
	Bill	06/04/2002		RCN	Account 23640 231071 01 7	1.50					X2 1.50	-	-			
	Bill	06/25/2002		MCI Worlcom	Acct # 08672053052	9.83					X2 9.83	-	-			
	Bill	07/02/2002		RCN	Account 23640 231071 01 7	1.50					X2 1.50	-	-			
	Bill	07/13/2002		MCI Worlcom	08672053052	51.01					X2 51.01	-	-			
	General Journal	08/01/2002			N.Wynter Reimbursement	33.82					X2 33.82	-	-			
	General Journal	08/01/2002			N.Wynter Reimbursement	-33.82					X2 (33.82)	-	-			
	General Journal	08/01/2002				0.00					X2 -	-	-			
	Bill	09/11/2002		MCI Worlcom		99.35					X2 99.35	-	-			
	Bill	09/12/2002		MCI Worlcom		58.96		S	A		X2 58.96	-	58.96			
Total MCI						479.81	F				-	479.81	-			
ATT											-	-	-			
	Credit Card Charge	02/02/2002		AT&T	mmvr	6.99					-	6.99	-			
	Bill	02/28/2002		AT&T	long distance	43.01					X2 43.01	-	-			
	Bill	05/01/2002		AT&T		9.29					X2 9.29	-	-			
	Bill	05/22/2002		AT&T		9.29					X2 9.29	-	-			
	Bill	07/01/2002	2126868748	AT&T		16.37					X2 16.37	-	-			
	Bill	08/02/2002		AT&T		23.42					X2 23.42	-	-			
	Bill	09/12/2002		AT&T	Jul 14 - Aug 13	18.12					X2 18.12	-	-			
Total ATT						126.49	F				-	126.49	-			
ISP											-	-	-			
	Bill	10/14/2001		Thorn	jly/aug/sept isp	284.85					X2 284.85	-	-			
	Bill	11/07/2001	9706-IN	Thorn	isp	237.37		S	A		-	237.37	237.37			
	Bill	12/22/2001	Oct	Webworqs (New)	Oct Web/Mail service	300.00					-	300.00	-			
	Bill	12/22/2001	Dec	Webworqs (New)	December isp service	300.00					-	300.00	-			
	Bill	12/22/2001	Nov 2001	Webworqs (New)	Dec	300.00					-	300.00	-			
	Bill	12/28/2001		Thorn	isp account	225.00					-	225.00	-			
	Bill	12/28/2001		Thorn	dialups isp	59.85					-	59.85	-			
	Bill	03/01/2002	March 2002	Webworqs (New)	Mar 2002	300.00					-	300.00	-			
	Bill	03/29/2002	10838-IN	Thorn	second Q ISDN	284.85					-	284.85	-			
	Bill	04/01/2002	April 2002	Webworqs (New)	April	300.00		S	A		-	300.00	300.00			
	Bill	05/03/2002	May ISP service	Webworqs (New)	May 2002	300.00					-	300.00	-			
	Bill	07/06/2002	Jly	NIST ATP customer	Jly 2002	300.00					-	300.00	-			
	Bill	07/13/2002	Jun 2002	NIST ATP customer	Jun 2002	300.00					-	300.00	-			
	Bill	07/13/2002	Feb 2002	NIST ATP customer	Feb 2002	300.00					-	300.00	-			
	Bill	08/03/2002	Jan 2002	NIST ATP customer	Jan 2002	300.00					-	300.00	-			
	Bill	09/30/2002	Aug 2002	Webworqs (New)	Aug 2002	300.00					-	300.00	-			
	Bill	09/30/2002	Sept. 2002	Webworqs (New)	Sept. 2002	300.00					-	300.00	-			
Total ISP						4,691.92	F				-	4,691.92	-			
Pager											-	-	-			

05327

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

	Type	Date	Num	Name	Memo	Paid Amount		S			Disallowed		Net	Sample	Recleas		
ATP												-	-	-			
	Bill	04/15/2002	02d2230341	SkyTel		55.75				X4	55.75	-	-	-			
	Bill	05/22/2002		SkyTel		49.00				X4	49.00	-	-	-			
	Bill	07/01/2002		SkyTel		48.95				X4	48.95	-	-	-			
	Bill	07/05/2002		SkyTel	Inv 02G2230341	49.68				X4	49.68	-	-	-			
	Bill	08/18/2002	Inv # O2H2230341	SkyTel	Usage Charges From 06/25/02 - 07/2	96.28				X4	96.28	-	-	-			
	Bill	09/11/2002	Inv # O2I2230341	SkyTel	Usage Charges From 07/25/02 - 08/2	49.70				X4	49.70	-	-	-			
Total ATP						349.39	F					-	349.39	-			
Pager - Other												-	-	-			
	Bill	10/14/2001	0341	SkyTel	sept service	40.85				X3	X4	40.85	-	-			
	Bill	10/14/2001	0341	SkyTel	nationwide followme	1.00				X3	X4	1.00	-	-			
	Bill	10/14/2001	0341	SkyTel	operator charges	0.65				X3	X4	0.65	-	-			
	Bill	10/14/2001	0341	SkyTel	nationwide now	3.08				X3	X4	3.08	-	-			
	Bill	10/14/2001	0341	SkyTel	local tax	2.98				X3	X4	2.98	-	-			
	Bill	10/14/2001	0341	SkyTel	state tax	2.05				X3	X4	2.05	-	-			
	Bill	10/14/2001	0341	SkyTel	other taxes and surcharges	1.05				X3	X4	1.05	-	-			
	Bill	10/14/2001	0341	SkyTel	universal fund fee	0.86				X3	X4	0.86	-	-			
	Bill	10/14/2001	0341	SkyTel	finance charges for last month	0.75				X3	X4	0.75	-	-			
Total Pager - Other					*There is one bill for above*	53.27	F	S	A			-	53.27	53.27			
Total Pager						402.66	F					-	402.66	-			
Communication - Other												-	-	-			
	Bill	09/30/2002	Inv # O2J2230341	SkyTel	Usage Charges From 08/25/02 - 09/2	48.19				X4		48.19	-	-			
Total Communication - Other						48.19	F					-	48.19	-			
Total Communication						9,299.68	F	PS				1,660.28	7,639.40	-			
Computer												-	-	-			
Ancillaries												-	-	-			
	Bill	10/26/2001	805234	General Computer and Service	6x mobil rack	540.00		S	A	2998		-	540.00	540.00	540.00	materials/supplies	
	Credit Card Charge	11/04/2001		Radio Shack	cables	67.57						-	67.57	-	67.57	materials/supplies	
	Bill	11/14/2001	808525	General Computer and Service	scsi mobil rack sca	180.00						-	180.00	-	180.00	materials/supplies	
	Credit Card Charge	12/01/2001		J and R Computers	audio parts	129.88						-	129.88	-	129.88	materials/supplies	
	Credit Card Charge	02/15/2002		Data Vision Computer	cabels cat 6	40.00						-	40.00	-	40.00	materials/supplies	
	Bill	03/29/2002	AAAI1123	Silicon City	projector lamp	325.34						-	325.34	-	325.34	materials/supplies	
	Bill	03/31/2002	AAAI1123	Silicon City	projector lamp	3.27						-	3.27	-	3.27	materials/supplies	
	Credit Card Charge	04/14/2002		Model Masters		335.00						-	335.00	-	335.00	materials/supplies	
	Credit Card Charge	04/18/2002		Homefront Hardware	mis electricals	181.45						-	181.45	-	181.45	materials/supplies	
	Credit Card Charge	04/20/2002		Homefront Hardware	electricals	24.19						-	24.19	-	24.19	materials/supplies	
	Credit Card Charge	04/20/2002		Kips Bay Hardward TV		9.36						-	9.36	-	9.36	materials/supplies	
	Credit Card Charge	04/20/2002		Homefront Hardware	electricals	30.69						-	30.69	-	30.69	materials/supplies	
	Credit Card Charge	04/20/2002		Radio Shack	cables	66.80						-	66.80	-	66.80	materials/supplies	
	Credit Card Charge	04/23/2002		Homefront Hardware	electricals	47.85						-	47.85	-	47.85	materials/supplies	
	Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1	378349017216008 EACCELERATIO	36.00						-	36.00	-	36.00	materials/supplies	
	Credit Card Charge	05/28/2002		Data Vision Computer		149.95						-	149.95	-	149.95	materials/supplies	
	Credit Card Charge	05/29/2002		Internet.comllo	378349017216008 INTERNET.COML	29.95						-	29.95	-	29.95	materials/supplies	
	Bill	06/03/2002		Karron (ABE)	radio shack reimbursement	14.26						-	14.26	-	14.26	materials/supplies	
	Credit Card Credit	06/04/2002		Buyuptome.com	378349017216008 BUYUPTIME.COI	-51.50						-	(51.50)	-	-51.50	materials/supplies	
	Credit Card Charge	06/05/2002		Buyuptome.com	emergency cooling system	850.99						-	850.99	-	850.99	materials/supplies	
	Credit Card Charge	06/07/2002		Projector People	ceiling bracket	199.00						-	199.00	-	199.00	materials/supplies	
	Credit Card Charge	06/08/2002		Homefront Hardware		39.58						-	39.58	-	39.58	materials/supplies	
	Credit Card Credit	06/10/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS	-34.54						-	(34.54)	-	-34.54	materials/supplies	
	Credit Card Credit	06/12/2002		Internet.comllo	378349017216008 INTERNET.COML	-29.95						-	(29.95)	-	-29.95	materials/supplies	
	Credit Card Charge	06/18/2002		Jensen Tools Inc		34.54						-	34.54	-	34.54	materials/supplies	
	Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 200206211	67.48						-	67.48	-	67.48	materials/supplies	
	Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 200206211	27.37						-	27.37	-	27.37	materials/supplies	
	Bill	06/25/2002	0819063	Figlia & Sons, Inc.	Cooling system	1,995.00		S	A	10247		-	1,995.00	1,995.00	1,995.00	materials/supplies	
	Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware (INV20020625	23.01						-	23.01	-	23.01	materials/supplies	
	Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware	20.81						-	20.81	-	20.81	materials/supplies	
	Credit Card Charge	06/26/2002		Homefront Hardware	Homefront Hardware (INV200206261	2.37						-	2.37	-	2.37	materials/supplies	
	Credit Card Charge	07/09/2002		Jensen Tools	378349017217006 JENSEN TOOLS	3.00						-	3.00	-	3.00	materials/supplies	
	Credit Card Charge	07/14/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	140.67						-	140.67	-	140.67	materials/supplies	
	Credit Card Charge	07/30/2002		Homefront Hardware	computer mounting parts	34.36						-	34.36	-	34.36	materials/supplies	
	Bill	08/06/2002	*Vendor is MetroSolu*	NIST ATP customer	reduce a/c loading	1,000.00		S	A	10392		-	1,000.00	1,000.00	1,000.00	materials/supplies	
	Credit Card Charge	08/11/2002		Cables America		222.69						-	222.69	-	222.69	materials/supplies	
	Credit Card Charge	08/11/2002		Cables America		34.84						-	34.84	-	34.84	materials/supplies	
	Credit Card Charge	08/19/2002		Cables America		72.87						-	72.87	-	72.87	materials/supplies	
	Credit Card Charge	09/05/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	52.88						-	52.88	-	52.88	materials/supplies	
	Credit Card Charge	09/13/2002		Data Vision Computer	378349017216008 DATAVISION	97.91						-	97.91	-	97.91	materials/supplies	
	Credit Card Charge	09/24/2002		Computer Aided Surgery, Inc.		178.87						-	178.87	-	178.87	materials/supplies	
	Credit Card Charge	09/25/2002		Computer Aided Surgery, Inc.		173.92						-	173.92	-	173.92	materials/supplies	
	Credit Card Charge	09/26/2002		Computer Aided Surgery, Inc.	Installation hardware	46.51						-	46.51	-	46.51	materials/supplies	
	Bill	09/30/2002	enter invoice number	Silicon Graphics, Inc	Cables & plugs	139.20						-	139.20	-	139.20	materials/supplies	

053128

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05329

Type	Date	Num	Name	Memo	Paid Amount						Disallowed	Net	Sample	Recieps		
Total Ancillaries					7,553.44	F					-	7,553.44	-	7,553.44	materials/supplies	equipment
Hardware											-	-	-			
Bill	10/26/2001	605237	General Computer and Service	D-Link 100/1000 NIC	198.00						-	198.00	-			
Bill	10/26/2001	605233	General Computer and Service	hard disks, racks, scsi controller, mob	3,063.00						-	3,063.00	-			
Bill	10/26/2001	605234	General Computer and Service	6x seagate cheetah 36 gig 15K RPM	3,294.00						-	3,294.00	-			
Bill	10/26/2001	605236	General Computer and Service	2x KVM three in one cable	38.00						-	38.00	-			
Bill	10/26/2001	505238	General Computer and Service	2x upgrade from E-star to antex ax10	146.00						-	146.00	-			
Bill	10/26/2001	605049	General Computer and Service	computer hardware	4,580.00						-	4,580.00	-			
Bill	10/26/2001	605362	General Computer and Service	3x Xenon Computers	3,695.15		N10	S	A3		-	3,695.15	3,695.15			
Bill	10/26/2001	605361	General Computer and Service	24 inch flat screen monitor	3,000.00		N9	S	A2		-	3,000.00	3,000.00			
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION	254.98						-	254.98	-			
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION	18.00						-	18.00	-			
Credit Card Charge	11/03/2001		Data Vision Computer	378349017215000 DATAVISION	255.00						-	255.00	-			
Credit Card Charge	11/11/2001		OFFICE DEPOT	cables,	343.59						-	343.59	-			
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	5,216.36		N7	S	A1		-	5,216.36	5,216.36			
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	2,106.23		N7	S	A1		-	2,106.23	2,106.23			
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	14.66		N7	S	A1		-	14.66	14.66			
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	36.29		N7	S	A1		-	36.29	36.29			
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-178.61		N7	S	A1		-	(178.61)	(178.61)			
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-14.66		N7	S	A1		-	(14.66)	(14.66)			
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-2,106.23		N7	S	A1		-	(2,106.23)	(2,106.23)			
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-5,216.36		N7	S	A1		-	(5,216.36)	(5,216.36)			
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-442.35		N7	S	A1		-	(442.35)	(442.35)			
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-36.29		N7	S	A1		-	(36.29)	(36.29)			
Credit Card Charge	11/15/2001		ANTEC	chassis parts	299.74						-	299.74	-			
Credit Card Charge	11/16/2001		Data Vision Computer	378349017215000 DATAVISION	277.00						-	277.00	-			
Bill	11/20/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	915.96		N7	S	A1		-	915.96	915.96			
Bill	11/20/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	6.37		N7	S	A1		-	6.37	6.37			
Bill	11/20/2001	605531	General Computer and Service	act, cpu	390.00						-	390.00	-			
Credit Card Charge	11/20/2001		Data Vision Computer	video cables	63.00						-	63.00	-			
Credit Card Charge	11/23/2001		Homefront Hardware	power parts	79.33						-	79.33	-			
Bill	11/28/2001	*one bill - see below*	General Computer and Service	seagate 36 gig 14K rpm chetah	3,348.00			S	A	3074	-	3,348.00	3,348.00			
Bill	11/28/2001	*one bill - see above*	General Computer and Service	scsi 80pin mobile rack	176.00			S	A	3074	-	176.00	176.00			
Credit Card Charge	11/30/2001		Data Vision Computer	378349017215000 DATAVISION	86.00						-	86.00	-			
Credit Card Charge	12/02/2001		J and R Computers	378349017215000 J R SOUND LTD-(	113.65						-	113.65	-			
Credit Card Charge	12/02/2001		Data Vision Computer	parts	358.00						-	358.00	-			
Credit Card Charge	12/05/2001		Data Vision Computer	parts	69.00						-	69.00	-			
Credit Card Charge	12/07/2001		Data Vision Computer	parts	563.00						-	563.00	-			
Credit Card Charge	12/10/2001		Data Vision Computer	378349017215000 DATAVISION	48.71						-	48.71	-			
Credit Card Credit	12/10/2001		Data Vision Computer	378349017215000 DATAVISION	-3.71						-	(3.71)	-			
Bill	12/12/2001		General Computer and Service	upgrade	50.00						-	50.00	-			
Credit Card Charge	12/12/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	119.45						-	119.45	-			
Credit Card Credit	12/13/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	-54.11						-	(54.11)	-			
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	7,451.27		N10	S	A3		-	7,451.27	7,451.27			
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	919.58		N10	S	A3		-	919.58	919.58			
Bill	12/14/2001	605781	General Computer and Service		3,227.00						-	3,227.00	-			
Bill	12/14/2001	605780	General Computer and Service		1,338.00						-	1,338.00	-			
Credit Card Charge	12/14/2001		Data Vision Computer	378349017215000 DATAVISION	130.00						-	130.00	-			
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TR	123.71						-	123.71	-			
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TR	10.80						-	10.80	-			
Credit Card Charge	12/17/2001		Kips Bay Hardward TV	378349017215000 KIPS BAY HARDV	21.64						-	21.64	-			
Bill	12/19/2001	605614	General Computer and Service	raid controller	623.00						-	623.00	-			
Bill	12/22/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	9,159.53		N7	S	A1		-	9,159.53	9,159.53			
Bill	12/22/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	63.73		N7	S	A1		-	63.73	63.73			
Bill	12/22/2001	605823	General Computer and Service	hard disks	4,312.00			S	A	10008	-	4,312.00	4,312.00			
Credit Card Charge	12/27/2001		Staples	shredder	865.99		N8	S	C		-	865.99	865.99			
Bill	12/26/2001	320588	YC Cable	12 male 1 terminator 1 female SCSI (	92.98						-	92.98	-			
Bill	12/26/2001	320588	YC Cable	13 male 1 terminator 1 female SCSI (	98.49						-	98.49	-			
Bill	12/28/2001	605816	General Computer and Service	monitor and video board	1,774.00						-	1,774.00	-			
Bill	12/31/2001	22526	Pacific Data	tape magazine for HP C1553 (holds 6	78.00						-	78.00	-			
Bill	12/31/2001	22526	Pacific Data	cleaning tape cartridge	28.00						-	28.00	-			
Bill	12/31/2001	22526	Pacific Data	HP C1553A 8 tape autoloader tape di	350.00						-	350.00	-			
Bill	12/31/2001	605855	General Computer and Service	single channel raid board	425.00						-	425.00	-			
Bill	01/09/2002	AAAI1096	Silicon City	8 how swap bays	1,226.84						-	1,226.84	-			
Bill	01/10/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	5,450.37		N7	S	A1		-	5,450.37	5,450.37			
Bill	01/10/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	37.93		N7	S	A1		-	37.93	37.93			
Bill	01/10/2002	605779	General Computer and Service	hard disks, scsi controller, motherboa	5,301.00			S	A	10035	-	5,301.00	5,301.00			
Bill	01/10/2002		Ricoh	AFICO IS330DC Scanner #400572	713.29						-	713.29	-			
Bill	01/10/2002		Ricoh	Ricoh contribution (10%)	-713.29						-	(713.29)	-			
Credit Card Charge	01/10/2002		Staples	velcro	20.45						-	20.45	-			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05330

Type	Date	Num	Name	Memo	Paid Amount					Disallowed	Net	Sample	Reclass
Bill	01/10/2002	605986	General Computer and Service	raid cards	518.00					-	518.00	-	
Bill	01/10/2002	605986	General Computer and Service	raid cards /returned	-518.00					-	(518.00)	-	
Credit Card Charge	01/13/2002		Homefront Hardware	378349017215000 HOMEFRONT TR	218.19					-	218.19	-	
Credit Card Charge	01/16/2002		Homefront Hardware	378349017215000 HOMEFRONT TR	75.75					-	75.75	-	
Bill	02/04/2002	605361	General Computer and Service	24 inch flat screen monitor	10,000.00		N9	S	A2	-	10,000.00	10,000.00	
Bill	02/04/2002		Ricoh	AFICO IS330DC Scanner #400672	6,419.57			S	A 10056	-	6,419.57	6,419.57	
Bill	02/14/2002		Pacific Data	Conner t2 tape auto loader tape drive	295.00					-	295.00	-	
Bill	02/28/2002	AAAL1105	Alay'nya and Associates	gigabit ethernet card	585.00					-	585.00	-	
Bill	02/28/2002	AAI1104	Silicon City	returned pending replacement	1,267.00					-	1,267.00	-	
Bill	02/28/2002	606092	General Computer and Service	thinkpad for mmvr	1,680.00					-	1,680.00	-	
Bill	02/28/2002	AAAQ1780	Silicon City	octane gig board	975.00					-	975.00	-	
Bill	02/28/2002	606320	General Computer and Service	hard disks	2,152.00					-	2,152.00	-	
Credit Card Charge	02/28/2002		SGI Store	378349017215000 ICON BLUE/SGI S	10.83					-	10.83	-	
Credit Card Charge	03/06/2002		Data Vision Computer	378349017215000 DATAVISION	89.99					-	89.99	-	
Bill	03/09/2002	606422	General Computer and Service	hard disks	1,070.00					-	1,070.00	-	
Credit Card Charge	03/12/2002		IBM Direct	378349017215000 IBM DIRECT (AC)	107.17					-	107.17	-	
Credit Card Charge	03/14/2002		Wacom Technology	378349017215000 WACOM TECHNC	171.29					-	171.29	-	
Credit Card Charge	03/21/2002		IBM Direct	thinkpad basestation	572.64					-	572.64	-	
Credit Card Charge	03/21/2002		IBM Direct	378349017215000 IBM DIRECT (AC)	431.92					-	431.92	-	
Bill	03/29/2002	605361	General Computer and Service	24 inch flat screen monitor	3,675.00		N9	S	A2	-	3,675.00	3,675.00	
Bill	03/29/2002	AAAI1116	Silicon City		1,005.00					-	1,005.00	-	
Bill	03/29/2002	AAAI1117	Silicon City	disks and memory	1,849.00			S	A 10017	-	1,849.00	1,849.00	
Bill	03/29/2002	AAAI1123	Silicon City	projector	3,122.73					-	3,122.73	-	
Bill	03/30/2002	AAAL1072	Silicon City	Summit71 26 port 100/1000 BT GBIC	146.55		N7	S	A1	-	146.55	146.55	
Bill	03/30/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	1.02		N7	S	A1	-	1.02	1.02	
Bill	03/30/2002	606416	General Computer and Service	thinkpad	2,530.00					-	2,530.00	-	
Bill	03/30/2002	AAAI1088	Silicon City	Deluxe 23 Bays Black Server Tower	1,540.00					-	1,540.00	-	
Bill	03/31/2002	AAAI1123	Silicon City	projector	31.38					-	31.38	-	
Bill	03/31/2002	AAAI1120	Silicon City		3,326.00					-	3,326.00	-	
Bill	03/31/2002	60645	General Computer and Service	dvd burner	365.00			S	A 10129	-	365.00	365.00	
Bill	04/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	6,800.00					-	6,800.00	-	
Bill	04/01/2002	3010022698	SGI	SGI Contribution to project as Discou	-6,800.00					-	(6,800.00)	-	
Bill	04/02/2002	606546	General Computer and Service	radon board	389.00					-	389.00	-	
Bill	04/14/2002	606613	General Computer and Service	memory chips	856.00					-	856.00	-	
Credit Card Charge	04/14/2002		Coffee Distributing		323.67					-	323.67	-	
Credit Card Charge	04/14/2002		Data Vision Computer		344.00					-	344.00	-	
Bill	04/30/2002	23872	Pacific Data	tape drives	878.00					-	878.00	-	
Bill	04/30/2002	606852	General Computer and Service	memory	948.00					-	948.00	-	
Bill	04/30/2002	AAAI1134	Silicon City	voice stream	295.00					-	295.00	-	
Bill	04/30/2002	nyc007	american media systems inc	ema3rgency power supply	370.00					-	370.00	-	
Bill	05/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	4,400.00					-	4,400.00	-	
Bill	05/01/2002		Ricoh	Network Interface Card for Scanner	600.00					-	600.00	-	
Bill	05/01/2002	606780	General Computer and Service	data tank	88.00					-	88.00	-	
Bill	05/01/2002	22040486	american media systems inc	fan samples	12.59					-	12.59	-	
Bill	05/01/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00		N11	S	A4	-	2,000.00	2,000.00	
Bill	05/01/2002	606742	General Computer and Service	disk racks	176.00					-	176.00	-	
Bill	05/01/2002	606822	General Computer and Service	video board, hard disks	2,335.00					-	2,335.00	-	
Bill	05/01/2002		General Computer and Service		623.00					-	623.00	-	
Bill	05/02/2002	AAAI1124	Silicon City		1,155.00					-	1,155.00	-	
Bill	05/02/2002	606816	General Computer and Service	data tank	237.00					-	237.00	-	
Bill	05/03/2002		Ricoh	Network Interface Card for Scanner	1,000.00					-	1,000.00	-	
Bill	05/03/2002	606730	General Computer and Service	1x 180 gig hard drives	5,000.00		N11	S	A4	-	5,000.00	5,000.00	
Credit Card Charge	05/08/2002		Data Vision Computer	378349017215000 DATAVISION	881.98					-	881.98	-	
Credit Card Charge	05/16/2002		Data Vision Computer	378349017216008 DATAVISION	345.94					-	345.94	-	
Credit Card Charge	05/21/2002		OFFICE DEPOT, INC. NEW YORK	378349017216008 OFFICE DEPOT,	142.89					-	142.89	-	
Bill	05/22/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00		N11	S	A4	-	2,000.00	2,000.00	
Bill	05/22/2002	AAAI1138	Silicon City	Loan	261.95					-	261.95	-	
Bill	05/22/2002		General Computer and Service		154.00					-	154.00	-	
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		12,000.00					-	12,000.00	-	
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		-12,000.00					-	(12,000.00)	-	
Bill	05/24/2002	AAA1145	Silicon City	Overpayment for Oxford	329.59					-	329.59	-	
Bill	05/24/2002	AAA1144	Silicon City		1,857.13					-	1,857.13	-	
Bill	05/24/2002	AAAI1147	Silicon City	Loan	200.00					-	200.00	-	
Bill	05/24/2002	AAAI1150	Silicon City	Loan	140.00					-	140.00	-	
Bill	05/24/2002	AAAI1152	Silicon City	Loan	1,267.20					-	1,267.20	-	
Credit Card Charge	05/24/2002		3D FX COOL	378349017216008 3D FX COOL	86.30					-	86.30	-	
Credit Card Charge	05/27/2002		Black Box Catalog		1,014.43					-	1,014.43	-	
Credit Card Charge	05/28/2002		www.iblice.com	378349017216008 IBL WWW.IBLLC	22.00					-	22.00	-	
Credit Card Charge	05/29/2002		subzero technology	n	89.35					-	89.35	-	
Bill	06/01/2002		Silicon City	Overpayment for Oxford	2,469.50					-	2,469.50	-	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05331

Type	Date	Num	Name	Memo	Paid Amount	S	Disallowed	Net	Sample	Reclass
Bill	06/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	N11 S A4	-	2,000.00	2,000.00	
Bill	06/02/2002	22040480	american media systems inc	fan samples	431.62		-	431.62	-	
Bill	06/02/2002	22040517	american media systems inc		409.00		-	409.00	-	
Bill	06/02/2002	22040511	american media systems inc		236.00		-	236.00	-	
Bill	06/03/2002	AAAI1155	Silicon City	tape library	3,341.60	N12 S A5	-	3,341.60	3,341.60	
Bill	06/03/2002	AAAI1155	Silicon City	barcode lables	30.07	N12 S A5	-	30.07	30.07	
Bill	06/03/2002	AAAI1155	Silicon City	50 pc media	1,551.40	N12 S A5	-	1,551.40	1,551.40	
Bill	06/03/2002	AAAI1155	Silicon City	cleaning carts	47.50	N12 S A5	-	47.50	47.50	
Bill	06/03/2002	pro forma	Frozencpu.com		608.33		-	608.33	-	
Credit Card Charge	06/09/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	318.89		-	318.89	-	
Credit Card Charge	06/11/2002		tecra tools	378349017216008 TECRA TOOLS IN	247.30		-	247.30	-	
Credit Card Charge	06/11/2002		ANTEC	n	32.54		-	32.54	-	
Credit Card Charge	06/11/2002		Jensen Tools Inc	VOID:	0.00		-	-	-	
Credit Card Charge	06/11/2002		Micromark tools	378349017216008 MICRO MARK	139.95		-	139.95	-	
Credit Card Charge	06/12/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS	949.80	N13 S C	-	949.80	949.80	
Credit Card Charge	06/13/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	24.01		-	24.01	-	
Credit Card Charge	06/18/2002		Data Vision Computer		225.00		-	225.00	-	
Credit Card Charge	06/20/2002		Rackit Technology Corp.		1,366.00	S C	-	1,366.00	1,366.00	
Credit Card Charge	06/20/2002		NIST ATP customer	378349017216008 RADIO SHACK	33.93		-	33.93	-	
Credit Card Charge	06/22/2002		NIST ATP customer	cable	44.94		-	44.94	-	
Bill	07/01/2002	606690	PennieEdmonds		215.00		-	215.00	-	
Credit Card Charge	07/01/2002		NIST ATP customer	378349017216008 HOMEFRONT TR	58.60		-	58.60	-	
Bill	07/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,450.00	N11 S A4	-	2,450.00	2,450.00	
Bill	07/02/2002	AAAI1161	Silicon City		366.56		-	366.56	-	
Credit Card Charge	07/04/2002		Kipe Bay Hardware		54.06		-	54.06	-	
Credit Card Charge	07/05/2002		OFFICE DEPOT	378349017216008 OFFICE DEPOT,	349.97		-	349.97	-	
Bill	07/06/2002	AAAI1155	Silicon City	tape library	526.45	N12 S A5	-	526.45	526.45	
Bill	07/06/2002	AAAI1155	Silicon City	barcode lables	4.74	N12 S A5	-	4.74	4.74	
Bill	07/06/2002	AAAI1155	Silicon City	50 pc media	244.42	N12 S A5	-	244.42	244.42	
Bill	07/06/2002	AAAI1155	Silicon City	cleaning carts	7.48	N12 S A5	-	7.48	7.48	
Bill	07/06/2002	AAAI1163	Silicon City		315.87		-	315.87	-	
Credit Card Charge	07/06/2002		Homefront Hardware		448.17		-	448.17	-	
Bill	07/13/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	N11 S A4	-	2,000.00	2,000.00	
Bill	07/13/2002	AAAI1168	NIST ATP customer		1,560.98		-	1,560.98	-	
Bill	07/13/2002	AAAI1177	Silicon City		808.66		-	808.66	-	
Bill	07/13/2002	AAAI1178	Silicon City		336.59		-	336.59	-	
Bill	07/20/2002	52	NIST ATP customer	cooling components	237.50		-	237.50	-	
General Journal	08/01/2002		Kamon DB (VENDOR)	DBK Inv. 119	1,208.21		-	1,208.21	-	
General Journal	08/01/2002		Kamon DB (VENDOR)	Credit	-100.00		-	(100.00)	-	
Bill	08/02/2002		General Computer and Service	Inv # 607827	396.00		-	396.00	-	
Bill	08/03/2002	AAAI1183	Silicon City		1,000.00		-	1,000.00	-	
Bill	08/07/2002	AAAI1165	NIST ATP customer	SGI F220 display	3,890.00		-	3,890.00	-	
Bill	08/07/2002	AAAI1185	NIST ATP customer	sgi octane memory	1,663.00		-	1,663.00	-	
Credit Card Charge	08/11/2002		Homefront Hardware		264.81		-	264.81	-	
Deposit	08/13/2002		american media systems inc	Refund	-370.00		-	(370.00)	-	
Credit Card Charge	08/13/2002		NIST ATP customer	378349017217006 Cables America	99.64		-	99.64	-	
Credit Card Charge	08/27/2002		NIST ATP customer	378349017217006 Cables America	141.66		-	141.66	-	
Deposit	08/29/2002		General Computer and Service	Refund for all credit	-1,181.79		-	(1,181.79)	-	
Credit Card Charge	08/29/2002		NIST ATP customer	378349017217006 OFFICE DEPOT,	340.45		-	340.45	-	
General Journal	09/03/2002		Kamon DB (VENDOR)	DBK Inv. 70.27	70.27		-	70.27	-	
Credit Card Charge	09/05/2002		NIST ATP customer	mounting brackets	1.26		-	1.26	-	
Credit Card Charge	09/06/2002		NIST ATP customer	378349017217006 HOMEFRONT TR	69.64		-	69.64	-	
Bill	09/11/2002	AAAI1155	Silicon City	tape library	868.32	N12 S A5	-	868.32	868.32	
Bill	09/11/2002	AAAI1155	Silicon City	barcode lables	6.01	N12 S A5	-	6.01	6.01	
Bill	09/11/2002	AAAI1155	Silicon City	50 pc media	310.28	N12 S A5	-	310.28	310.28	
Bill	09/11/2002	AAAI1155	Silicon City	cleaning carts	9.50	N12 S A5	-	9.50	9.50	
Bill	09/11/2002	AAAI1190	Silicon City		570.00		-	570.00	-	
Bill	09/11/2002	607791	NIST ATP customer	logitech freedom optical keyboards	190.00		-	190.00	-	
Bill	09/12/2002	DBK01	NIST ATP customer	American Media Systems / Replacem	322.99		-	322.99	-	
Bill	09/12/2002	DBK02	NIST ATP customer	Office Depot / DDS2 TAPES	39.96		-	39.96	-	
Bill	09/12/2002	DBK05	NIST ATP customer	tape autoloader + magazine	360.00		-	360.00	-	
Credit Card Charge	09/13/2002		Kipe Bay Hardward TV	n	34.38		-	34.38	-	
Bill	09/15/2002		SGI	DBK to have invoice reduced by this	-5,991.50		-	(5,991.50)	-	
Bill	09/15/2002		SGI	Amount of original invoice	5,991.50		-	5,991.50	-	
Credit Card Charge	09/17/2002		NIST ATP customer	378349017216008 RADIO SHACK	99.88		-	99.88	-	
Credit Card Charge	09/18/2002		NIST ATP customer	cable for tablet	32.48		-	32.48	-	
Bill	09/19/2002	AAAI1196	Silicon City		1,305.00		-	1,305.00	-	
Bill	09/19/2002	AAAI1197	Silicon City		2,447.11		-	2,447.11	-	
Credit Card Charge	09/20/2002		Cables America	cables	145.67		-	145.67	-	
Bill	09/30/2002	AAAI1155	Silicon City	tape library	9,356.49	N12 S A5	-	9,356.49	9,356.49	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05332

	Type	Date	Num	Name	Memo	Paid Amount	S	Disallowed	Net	Sample	Reclass	
	Bill	09/30/2002	AAAI1155	Silicon City	barcode lables	84.18	N12 S A5	-	84.18	84.18		
	Bill	09/30/2002	AAAI1155	Silicon City	50 pc media	4,343.90	N12 S A5	-	4,343.90	4,343.90		
	Bill	09/30/2002	AAAI1155	Silicon City	cleaning carts	133.02	N12 S A5	-	133.02	133.02		
	Bill	09/30/2002	607976	General Computer and Service	Pentium 4 processor	1,200.00		-	1,200.00	-		
Total Hardware						196,583.66	F	-	196,583.66	-		
Service								-	-	-		
	Bill	10/26/2001		NIST ATP customer	DNS registration	70.00		-	70.00	-	70.00 repairs	
	Bill	11/08/2001		One Stop Business Machine	overhaul hplj4 printer	317.17		-	317.17	-	317.17 repairs	
	Bill	09/29/2002	AAAI1097	Silicon City	hot swap bays not working	713.36		-	713.36	-	713.36 repairs	
	Bill	07/12/2002		One Stop Business Machine		107.17		-	107.17	-	107.17 repairs	
	Bill	08/07/2002	AAAI1187	Silicon City		111.99		-	111.99	-	111.99 repairs	
	Bill	08/30/2002	607860	Gurfein Customer	repair gurfein computer	105.00		-	105.00	-	105.00 repairs	
Total Service						1,424.69	F	-	1,424.69	-	1,424.69 repairs	equipment
Software								-	-	-		
	Bill	10/26/2001	605234	General Computer and Service	ms windows 2000 pro	278.00		-	278.00	-		
	Credit Card Charge	11/09/2001		Winzip Software	winzip	29.00		-	29.00	-		
	Credit Card Charge	11/09/2001		Digital River	software	107.90		-	107.90	-		
	Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busir	442.35	N7 S A1	-	442.35	442.35		
	Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busir	178.61	N7 S A1	-	178.61	178.61		
	Bill	11/14/2001	605391	General Computer and Service	win98 bootable disk	99.00		-	99.00	-		
	Bill	11/14/2001	605422	General Computer and Service	ms visual studio cd	480.00		-	480.00	-		
	Bill	11/20/2001	605374	General Computer and Service	wintel os software	1,435.00		-	1,435.00	-		
	Bill	11/20/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busir	77.67	N7 S A1	-	77.67	77.67		
	Bill	11/20/2001	605566	General Computer and Service	ms project management software	480.00		-	480.00	-		
	Bill	12/22/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busir	776.74	N7 S A1	-	776.74	776.74		
	Credit Card Charge	01/04/2002		Data Vision Computer		119.00		-	119.00	-		
	Bill	01/10/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busir	462.20	N7 S A1	-	462.20	462.20		
	Credit Card Charge	03/22/2002		Adobe Systems	378349017215000 WWW.ADOBE.CO	767.39		-	767.39	-		
	Credit Card Charge	03/28/2002		Digital River		72.92		-	72.92	-		
	Bill	03/30/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busir	12.43	N7 S A1	-	12.43	12.43		
	Credit Card Charge	04/14/2002		Win Drivers.com		22.95		-	22.95	-		
	Credit Card Charge	05/03/2002		MCAFEE	antivirus	41.54		-	41.54	-		
	Credit Card Charge	05/06/2002		Intuit	qb premier 2002	1,634.52		-	1,634.52	-		
	Credit Card Charge	05/07/2002		Element5 Software	378349017215000 GETINFO.ELEME	15.63		-	15.63	-		
	Credit Card Charge	05/08/2002		techalchemy software	378349017215000 TECHALCHEMY I	34.95		-	34.95	-		
	Credit Card Charge	05/08/2002		Regsoft	378349017215000 REGSOFT.COM,	32.94		-	32.94	-		
	Credit Card Charge	05/08/2002		Win Drivers.com	378349017215000 WNT*REG.NET S	34.95		-	34.95	-		
	Credit Card Charge	05/10/2002		Real Audio Video Networks	378349017215000 REAL GOLDPASS	9.95		-	9.95	-		
	Credit Card Charge	05/10/2002		Intuit	378349017215000 INTUIT SOFTWF	744.48		-	744.48	-		
	Credit Card Charge	05/12/2002		NAIE Store	378349017216006 NAIESTORE	49.73		-	49.73	-		
	Credit Card Charge	05/13/2002		Intuit	378349017216006 INTUIT SOFTWF	343.62		-	343.62	-		
	Credit Card Charge	05/15/2002		Roxio Software	cd burner	105.90		-	105.90	-		
	Credit Card Charge	05/15/2002		Regsoft		25.00		-	25.00	-		
	Credit Card Charge	05/16/2002		runtime software	378349017216006 RUNTIME SOFTV	159.00		-	159.00	-		
	Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1	378349017216006 EACCELERATIOI	34.00		-	34.00	-		
	Credit Card Credit	05/21/2002		Intuit	378349017216006 INTUIT SOFTWF	-1,623.70		-	(1,623.70)	-		
	Bill	05/22/2002	606964	General Computer and Service		127.00		-	127.00	-		
	Bill	05/22/2002		General Computer and Service		179.00		-	179.00	-		
	Credit Card Charge	05/27/2002		PC Modifications		96.90		-	96.90	-		
	Credit Card Charge	05/30/2002		lasc software	378349017216006 JASC SOFTWAR	19.00		-	19.00	-		
	Credit Card Charge	06/02/2002		MCAFEE	virus	31.15		-	31.15	-		
	Credit Card Charge	06/10/2002		Real Audio Video Networks	378349017216006 REAL GOLDPASS	9.95		-	9.95	-		
	Credit Card Charge	06/22/2002		NIST ATP customer	*update ocr package*	68.94		-	68.94	-		
	Bill	07/01/2002	607268	General Computer and Service		179.00		-	179.00	-		
	Bill	07/01/2002	607213	General Computer and Service		749.00		-	749.00	-		
	Credit Card Charge	07/04/2002		NIST ATP customer	378349017216006 MICROSOFT TEC	245.00		-	245.00	-		
	Bill	07/05/2002	228288	NIST ATP customer	*Vision Shape (scanner)*	1,643.25	N14 S A6	-	1,643.25	1,643.25	1,643.25 equipment	
	Credit Card Charge	07/10/2002		NIST ATP customer	378349017217006 REAL GOLDPASS	9.95		-	9.95	-		
	General Journal	08/01/2002		Kamon DB (VENDOR)	DBK Inv. 118	199.84	S D		199.84	199.84		
	General Journal	08/01/2002		Kamon DB (VENDOR)	DBK Inv. 117	1,024.75	S D	-	1,024.75	1,024.75		
	Bill	08/02/2002	228288	NIST ATP customer	*Vision Shape (scanner)*	3,000.00	N14 S A6	-	3,000.00	3,000.00	3,000.00 equipment	
	Credit Card Charge	08/02/2002		techalchemy software		36.00		-	36.00	-		
	Credit Card Charge	08/05/2002		www.eselleratc	378349017217006 WWW.ESELLERA	19.95		-	19.95	-		
	Credit Card Charge	08/11/2002		Real Audio Video Networks		9.95		-	9.95	-		
	Credit Card Charge	08/14/2002		Apple Computers	378349017217006 APPLE COMPUT	32.46		-	32.46	-		
	Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM,	39.95		-	39.95	-		
	Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM,	19.95		-	19.95	-		
	Credit Card Charge	09/10/2002		Real Audio Video Networks	download service	9.95		-	9.95	-		
	Bill	09/11/2002	228288	NIST ATP customer	*Vision Shape (scanner)*	2,000.00	N14 S A6	-	2,000.00	2,000.00	2,000.00 equipment	
	Credit Card Charge	09/14/2002		NIST ATP customer	DiskShare NFS Server	159.00		-	159.00	-	6,843.28 equipment	software

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05333

	Type	Date	Num	Name	Memo	Paid Amount			S			Disallowed		Net	Sample	Reclass		
	Credit Card Charge	09/14/2002		NIST ATP customer	Premium Maintenance	99.00						-		99.00	-			
	General Journal	09/30/2002			DBK Inv. 163	239.37						-		239.37	-			
	General Journal	09/30/2002		reimbursement to DBK for purchase of equipment		314.49			S			-		314.49	314.49			
Total Software						18,046.45	F					-		18,046.45	-	18,046.45	software	equipment
Total Computer						223,606.44		F	FS			-		223,606.44	-	18,046.45		
Conferences												-		-	-			
	Bill	10/26/2001		MMVR	mmvr conference fee for dbk	430.00			S	A		-		430.00	430.00			
	Bill	11/07/2001	5782-103184	NIST ATP	late payment national meeting	20.18						-		20.18	-			
	Bill	11/07/2001	5782-103184	NIST ATP	interest on late payment	0.10						-		0.10	-			
	Bill	11/23/2001		MMVR	non presenter early rate Dr. Bucholz	540.00			S	A		-		540.00	540.00			
	Credit Card Charge	02/05/2002		SIAM	siam med imaging	250.00						-		250.00	-			
	Bill	02/25/2002	10282	SGI Developers	sgi developers meeting	295.00						-		295.00	-			
	Bill	02/28/2002	letter 2/13	St Louis University	mmvr	548.34			S	A		-		548.34	548.34			
	Bill	02/28/2002	letter 2/24	Elisha Gurfein (VENDOR)	misc costs	236.94						-		236.94	-			
	Credit Card Charge	03/12/2002		SIAM	SIAM meeting	250.00						-		250.00	-			
	Credit Card Charge	05/21/2002		CONFERENCE MANAGEMENCOLL	3783490172160O8 CONFERENCE M	375.00						-		375.00	-			
	Credit Card Charge	05/22/2002		IEEE	3783490172160O8 IEEE-RENEW	229.48						-		229.48	-			
	Bill	07/02/2002	PTSWS-0401	NIST ATP customer	dbk/lee gurfein	50.00						-		50.00	-			
	Bill	07/05/2002		Elisha Gurfein (VENDOR)		300.00			S	A		-		300.00	300.00			
	Bill	07/05/2002		NIST ATP customer	sbir meeting	225.00						-		225.00	-			
	Bill	07/13/2002	1004	Joan Hayes CPA	*Management Concepts - NIST relat*	1,090.00						-		1,090.00	-			
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 121	310.50			S	A		-		310.50	310.50			
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 122	200.00						-		200.00	-			
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 123	300.00						-		300.00	-			
	General Journal	09/23/2002			DBK Inv. 162	-262.50						-		(262.50)	-			
Total Conferences						5,388.04			FS			-		5,388.04	-			
Consultant												-		-	-			
Cox												-		-	-			
	General Journal	09/30/2002			Jim Cox's 1099 pay	33,930.00			S	E	G	-		33,930.00	33,930.00			
Total Cox						33,930.00	F					-		33,930.00	-			
Advanced Tech Grp												-		-	-			
	Bill	11/26/2001	Gate 1	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	12/06/2001	Gate 1	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	01/09/2002	Gate 2	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	02/04/2002	Gate 2	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	02/28/2002	Gate 2	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	03/29/2002	Gate 3	Advanced Technology Group		500.00						X20	500.00	-	-			
	Bill	03/29/2002	Gate 2	Advanced Technology Group		500.00						X20	500.00	-	-			
	Bill	05/01/2002	Gate 3	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	06/03/2002	Gate 3	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	07/13/2002	Gate 3	Advanced Technology Group		1,000.00						X20	1,000.00	-	-			
	Bill	09/12/2002	Aug 2002	Advanced Technology Group	Aug 2002	1,000.00			S	A		-		1,000.00	1,000.00			
	Bill	09/30/2002	Sept. 2002	Advanced Technology Group	Sept. 2002	1,000.00			S	A		-		1,000.00	1,000.00			
	Bill	09/30/2002	Oct. 2002	Advanced Technology Group	Oct. 2002	1,000.00		N15	S	A		-		1,000.00	1,000.00			
Total Advanced Tech Grp						12,000.00	F					-		12,000.00	-			
Abe Karron												-		-	-			
	Bill	05/22/2002	*installed video proje*	Karron (ABE)	Site Visit Consult	1,000.00			S	A	T	-		1,000.00	1,000.00			
Total Abe Karron						1,000.00	F					-		1,000.00	-			
Computer												-		-	-			
Wolberg												-		-	-			
	Bill	12/10/2001	112801	George Wolberg	November	1.00						-		1.00	-			
	Bill	12/12/2001	112801	George Wolberg	November	8,332.33						-		8,332.33	-			
	Bill	01/10/2002	Dec Invoice	George Wolberg	Dec	8,333.33						-		8,333.33	-			
	Bill	02/06/2002		George Wolberg	Jan payment	8,333.33						-		8,333.33	-			
	Bill	04/02/2002		George Wolberg		4,225.00			S	A	G	-		4,225.00	4,225.00			
	Bill	05/01/2002	043002	George Wolberg		8,450.00						-		8,450.00	-			
Total Wolberg						37,674.99	F					-		37,674.99	-			
Total Computer						37,674.99	F					-		37,674.99	-			
Systems												-		-	-			
	Bill	10/31/2001	consulting	Scott Albin		1,000.00						-		1,000.00	-			
	Bill	11/23/2001		Scott Albin		500.00						-		500.00	-			
	Bill	01/21/2002		Scott Albin		500.00						-		500.00	-			
Total Systems						2,000.00	F					-		2,000.00	-			
Honoraria												-		-	-			
	Bill	11/09/2001		Bluemthal Associates	lecture honoraria, dr. edw weinberger	200.00			S	A		-		200.00	200.00			
	Bill	05/01/2002		Stephen Frost	*American Museum of Natural Histo*	100.00			S	H		-		100.00	100.00			
	Bill	05/01/2002		Radio Logic		100.00			S	A		-		100.00	100.00			
	Bill	08/02/2002		Yehoshua Zeevi		375.00			S	A		-		375.00	375.00			
Total Honoraria						775.00	F					-		775.00	-			
Temp Help												-		-	-			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05334

Type	Date	Num	Name	Memo	Paid Amount		S		Disallowed		Net	Sample	Reclass	
Bill	11/08/2001		Ferrand	sunday apartment sitting	100.00			X6	100.00	-	-			
Bill	11/08/2001		Ferrand	monday apartment sitting	75.00			X6	75.00	-	-			
Bill	11/08/2001		Ferrand	tuesday half day	50.00			X6	50.00	-	-			
Bill	01/07/2002	clerical	Ferrand	23 hours 8.00 / hour	184.00			X6	184.00	-	-			
Bill	03/23/2002		Ferrand	scanning	100.00			X6	100.00	-	-			
Bill	03/25/2002	scanning	Ferrand	scanning	100.00			X6	100.00	-	-			
Bill	08/18/2002		The Jackson Group	Inv # 02-CA-01	1,360.00				-	1,360.00	-			
Bill	09/06/2002		The Jackson Group	Inv # 02-CA-02	920.00				-	920.00	-			
Bill	09/19/2002		The Jackson Group	Inv # 02-CA-03	1,000.00				-	1,000.00	-			
Bill	09/30/2002		The Jackson Group	Inv # 02-CA-04	1,650.00				-	1,650.00	-			
Total Temp Help					5,539.00				-	5,539.00	-			
Total Consultant					92,918.99	F	FS		9,609.00	83,309.99	-			
Employee Benefits									-	-	-			
Employer Payroll Exp									-	-	-			
General Journal	09/30/2002		Payroll Taxes	Reclassify ER Taxes	22,609.49		S J	X21	3,582.71	19,026.78	22,609.49			
Total Employer Payroll Exp					22,609.49	F			-	22,609.49	-			
Doctors & Dentists									-	-	-			
Bill	10/26/2001	consult	R.White	clinical consultant	600.00		S M	X17 X19	600.00	-	600.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 124	600.00		S M	X17 X19	600.00	-	600.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 104	12,877.00		S M	X17 X19	12,877.00	-	12,877.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 106	340.00		S M	X17 X19	340.00	-	340.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 113	360.00		S M	X17 X19	360.00	-	360.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 102	7,000.00		S M	X17 X19	7,000.00	-	7,000.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 101	5,009.50		S M	X17 X19	5,009.50	-	5,009.50			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 125	600.00		S M	X17 X19	600.00	-	600.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 128	30.00		S M	X17 X19	30.00	-	30.00			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 132	118.00		S L	X19	118.00	-	118.00			
General Journal	08/02/2002		Karron DB (VENDOR)	DBK Inv. 155	405.00		S M	X17 X19	405.00	-	405.00			
General Journal	08/16/2002		Karron DB (VENDOR)	DBK Inv. 150	2,500.00		S M	X17 X19	2,500.00	-	2,500.00			
General Journal	08/23/2002		Karron DB (VENDOR)	DBK Inv. 153	450.00		S L	X19	450.00	-	450.00			
General Journal	08/26/2002		Karron DB (VENDOR)	DBK Inv. 152	1,350.00		S M	X17 X19	1,350.00	-	1,350.00			
General Journal	08/26/2002		Karron DB (VENDOR)	DBK Inv. 151	1,700.00		S M	X17 X19	1,700.00	-	1,700.00			
General Journal	09/01/2002		Karron DB (VENDOR)	DBK Inv. 154	585.00		S M	X17 X19	585.00	-	585.00			
Bill	09/30/2002		Elsha Gurfein (VENDOR)		357.00		S M	X17 X19	357.00	-	357.00			
Bill	09/30/2002		Todd J. Berman, D.M.D.		375.00		S M	X17 X19	375.00	-	375.00			
General Journal	09/30/2002			For Nicky after dental surgery	-25.00			X19	(25.00)	-	-			
Total Doctors & Dentists					35,231.50	F			-	35,231.50	-			
Health Insurance Premiums									-	-	-			
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reimbursement Oct	617.40		N16		-	617.40	-			
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reim Nov	617.40		N16		-	617.40	-			
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reimburs Dec	617.40		N16		-	617.40	-			
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reimburse Jan	617.40		N16		-	617.40	-			
Bill	03/09/2002	Aetna March	Elsha Gurfein (VENDOR)	gurfein group insurance	617.00		N16		-	617.00	-			
Bill	03/09/2002	Aetna Feb	Elsha Gurfein (VENDOR)		617.00		N16		-	617.00	-			
Bill	04/14/2002		Elsha Gurfein (VENDOR)	gurfein health insurance	617.40		N16		-	617.40	-			
Bill	05/14/2002		Elsha Gurfein (VENDOR)	medigap	444.27		N16 S A		-	444.27	444.27			
Bill	07/30/2002		Elsha Gurfein (VENDOR)	medigap	417.65		N16		-	417.65	-			
Bill	07/30/2002	103286507	Elsha Gurfein (VENDOR)	Horizon (08-01-02 to 10-31-02)	444.27		N16		-	444.27	-			
Bill	09/30/2002		Elsha Gurfein (VENDOR)	09/01/02 - 10/01/02	417.65		N16		-	417.65	-			
Bill	09/30/2002		Elsha Gurfein (VENDOR)	08/01/02 - 09/01/02	417.65		N16		-	417.65	-			
Bill	10/26/2001		Oxford	oct health insurance	441.79		S A		-	441.79	441.79			
Bill	12/22/2001	Dec 01	Oxford	Dec 2001	480.78		S A		-	480.78	480.78			
Bill	12/22/2001	Nov 01	Oxford	health	480.78		S A		-	480.78	480.78			
Bill	01/01/2002	Jan 01	Oxford	health insurance	480.78		S A		-	480.78	480.78			
Bill	01/21/2002	20450677	Oxford	feb oxford	480.78		S A		-	480.78	480.78			
Bill	02/26/2002	20590751	Oxford	dbk insurance	480.78		S A		-	480.78	480.78			
Bill	02/26/2002	20590751	Oxford	abk insurance	556.69		S A	X7	556.69	-	556.69			
Bill	03/01/2002	20590751a	Oxford	abe adjustments	1,113.38		S A	X7	1,113.38	-	1,113.38			
Bill	03/29/2002	20771856	Oxford	April Health Insurance	1,037.47		S A	X7	556.69	480.78	1,037.47			
Bill	05/01/2002	20941336	Oxford	may coverage	1,543.55		S A	X7	556.69	986.86	1,543.55			
Bill	05/22/2002	21083015	Oxford	June Health Insurance	1,290.51		S A	X7	556.69	733.82	1,290.51			
Bill	07/01/2002	21289508	Oxford	July Health Insurance	1,290.51		S A	X7	556.69	733.82	1,290.51			
Bill	08/02/2002	21431559	Oxford	Coverage Period 08/01/02 - 08/31/02	1,771.29		S A	X7	556.69	1,214.60	1,771.29			
Bill	09/06/2002	21606337	Oxford	Coverage Period 09/01/02 - 09/30/02	101.22		S A	X18	(1,113.38)	1,214.60	101.22			
Total Health Insurance Premiums					18,012.80	F			-	18,012.80	-			
Fitness									-	-	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 127	133.00				-	133.00	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 126	237.00				-	237.00	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 129	237.00				-	237.00	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 130	157.00				-	157.00	-			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05335

	Type	Date	Num	Name	Memo	Paid Amount		S		Disallowed		Net	Sample	Reclass		
	General Journal	08/01/2002		Kamron DB (VENDOR)	DBK Inv. 131	158.00				-		158.00	-			
	General Journal	08/30/2002		Kamron DB (VENDOR)	DBK Inv. 149	323.50				-		323.50	-			
Total Fitness						1,245.50	F			-		1,245.50	-			
Parking										-		-	-			
	Bill	11/07/2001	parking card	NYC DOT	2x 50$ nyc parking cards	100.00		N17		-		100.00	-	100.00	travel	
	Bill	03/01/2002	3/1 proforma	NYC DOT	parking	300.00		N17		-		300.00	-	300.00	travel	
	Bill	05/14/2002		Elsha Gurlein (VENDOR)		220.77				-		220.77	-	220.77	travel	
	Credit Card Charge	05/15/2002		First and 96th Street Management	378349017216008 1ST & 96TH ST M	18.99				-		18.99	-	18.99	travel	
	Bill	07/05/2002		Elsha Gurlein (VENDOR)		18.00				-		18.00	-	18.00	travel	
	Bill	07/30/2002		Elsha Gurlein (VENDOR)	Expense Reimbursement (05/10/02 -	35.00				-		35.00	-	35.00	travel	
	General Journal	08/01/2002		Kamron DB (VENDOR)	DBK Inv. 133	21.00				-		21.00	-	21.00	travel	
	General Journal	08/01/2002		Kamron DB (VENDOR)	DBK Inv. 142	40.00				-		40.00	-	40.00	travel	
	General Journal	08/01/2002		Kamron DB (VENDOR)	DBK Inv. 143	2.00				-		2.00	-	2.00	travel	
	Bill	08/02/2002		NYC DOT		300.00				-		300.00	-	300.00	travel	
	Bill	08/02/2002		Yehoshua Zeevi		78.00				-		78.00	-	78.00	travel	
	Bill	08/02/2002		NIST ATP customer	Expense Reimbursement	25.00				-		25.00	-	25.00	travel	
	Bill	08/02/2002	366999900-0	NYC Dep. of Finance Parking Violatic	Plate # MK3201	55.00			X8	55.00		-	-	55.00	travel	
	Credit Card Charge	09/21/2002		NIST ATP customer	378349017211025 CENTRAL PARKI	25.00		N17		-		25.00	-	25.00	travel	
Total Parking						1,238.76	F			-		1,238.76	-	1,238.76	travel	fringe benefits
Employee Childcare										-		-	-			
	Bill	06/25/2002	1	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	06/25/2002	2	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	06/25/2002	3	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	07/01/2002	4	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	07/05/2002	5	Rosalee P. Metz	Childcare charges for week ending 0	100.00		S A		-		100.00	100.00			
	Bill	07/13/2002	6	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	07/28/2002	7	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	07/26/2002	8	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	08/02/2002	9	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	08/19/2002	11	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	08/19/2002	10	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	08/23/2002	12	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	09/11/2002	13	Rosalee P. Metz	Childcare charges for week ending 0	100.00		S A		-		100.00	100.00			
	Bill	09/12/2002	14	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	09/13/2002	15	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	09/19/2002	16	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
	Bill	09/30/2002	17	Rosalee P. Metz	Childcare charges for week ending 0	100.00				-		100.00	-			
Total Employee Childcare						1,700.00	F			-		1,700.00	-			
Pharmacy										-		-	-			
	Bill	11/20/2001		Pharmacy	finance charge	11.94			X9	X19	11.94	-	-			
	Bill	12/06/2001		Pharmacy	finance charge	12.12			X9	X19	12.12	-	-			
	Bill	12/06/2001		Pharmacy	finance charge	12.30			X9	X19	12.30	-	-			
	Bill	12/06/2001		Pharmacy	late fee on account; paid by DBK as p	8.47			X9	X19	8.47	-	-			
	Bill	12/06/2001		Pharmacy		1.61				X19	1.61	-	-			
	Credit	12/06/2001		Pharmacy	refund fees	-12.12			X9	X19	(12.12)	-	-			
	Credit	12/06/2001		Pharmacy	refund fees	-12.30			X9	X19	(12.30)	-	-			
	Credit	12/06/2001		Pharmacy	refund	-1.61				X19	(1.61)	-	-			
	Credit	12/06/2001		Pharmacy	refund	-8.47			X9	X19	(8.47)	-	-			
	Bill	03/01/2002		Pharmacy	pharmacy dbk	116.42				X19	116.42	-	-			
	Bill	03/09/2002	Feb Invoice	Corner Drug Store	drug plan	388.85				X19	388.85	-	-			
	Bill	04/15/2002		Corner Drug Store		145.47				X19	145.47	-	-			
	Bill	05/22/2002	130001	Corner Drug Store		4.43				X19	4.43	-	-			
	Bill	07/02/2002	101013	Corner Drug Store		237.42				X19	237.42	-	-			
	General Journal	08/01/2002		Kamron DB (VENDOR)	DBK Inv. 103	2,127.80		S M	X17	X19	2,127.80	-	2,127.80			
	Bill	08/07/2002		Corner Drug Store		33.50				X19	33.50	-	-			
	Bill	09/11/2002		Corner Drug Store		206.72				X19	206.72	-	-			
	Bill	09/30/2002		Corner Drug Store		473.98				X19	473.98	-	-			
	General Journal	09/30/2002		Kamron DB (VENDOR)	DBK Inv. 157	369.60		S M	X17	X19	369.60	-	369.60			
Total Pharmacy						4,136.13	F			-		4,136.13	-			
Transitcheks										-		-	-			
	Bill	10/26/2001	00148580	TransitChek Employer Service	15$ bonus card	90.00				X10	90.00	-	-			
	Bill	10/26/2001	00148580	TransitChek Employer Service	processing fee	3.60				X10	3.60	-	-			
	Bill	10/26/2001	00148580	TransitChek Employer Service	packaging and delivery	12.00				X10	12.00	-	-			
	Bill	03/01/2002		TransitChek Employer Service	employee fringe/travel	230.40				X10	230.40	-	-			
	Bill	09/26/2002		TransitChek Employer Service	employee fringe/travel	303.20				X10	303.20	-	-			
Total Transitcheks						639.20	F			-		639.20	-			
Total Employee Benefits						84,613.38	F	FS			46,984.68	37,628.70	-			
Office										-		-	-			
NBST Bank Acct Fees										-		-	-			
	Check	10/01/2001		Chase Bank	analysis fee	25.00		S K		X12	25.00	-	25.00			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05336

Type	Date	Num	Name	Memo	Paid Amount		S		Disallowed	Net	Sample	Reclass		
Check	11/07/2001		Chase Bank	Analysis Fee	7.54		S K		X13 7.54	-	7.54			
Check	11/23/2001		NIST ATP customer	open account	100.00		S K		X11 100.00	-	100.00			
Total NIST Bank Acct Fees					132.54	F			-	132.54	-			
Dues & Prof. Memberships									-	-	-			
Credit Card Charge	05/30/2002		IEEE	ieee membership	36.00				-	36.00	-	36.00		
Credit Card Charge	07/24/2002		Sigma Xi Scientific Society	378349017217006 SIGMA XI THE SC	460.00				-	460.00	-	460.00		
Bill	08/02/2002		IEEE	Member # 00273128	54.13				-	54.13	-	54.13		
Credit Card Charge	08/16/2002		NIST ATP customer	378349017217006 AMERICAN ASSC	186.00				-	186.00	-	186.00		
Total Dues & Prof. Memberships					736.13	F			-	736.13	-	736.13	prof. dues	materials/supplies
Capital Improvement									-	-	-			
Bill	09/30/2002		Mistretta Electric Corp.		3,500.00		S A		-	3,500.00	3,500.00	3,500.00	equipment	
Total Capital Improvement					3,500.00	F			-	3,500.00	-	3,500.00	equipment	materials/supplies
Postage & Delivery									-	-	-			
Bill	04/30/2002	nyc007	american media systems inc	overnight	74.15				-	74.15	-			
Bill	06/02/2002	22040517	american media systems inc		8.58				-	8.58	-			
Bill	06/02/2002	22040511	american media systems inc		8.15				-	8.15	-			
Bill	10/26/2001	97090694	Deluxe Business Forms	shipping and handling	6.76				-	6.76	-			
Bill	10/26/2001	97091017	Deluxe Business Forms	shipping and handleing	10.74				-	10.74	-			
Bill	12/26/2001		Deluxe Business Forms	rush on above	29.25				-	29.25	-			
Bill	10/22/2001	5-975-51747	Federal Express	transportation to hope snowden	0.61				-	0.61	-			
Bill	10/22/2001	5-975-51747	Federal Express	bonus discounts	-0.02				-	(0.02)	-			
Bill	10/22/2001	5-975-51747	Federal Express	bonus discounts	-0.61				-	(0.61)	-			
Bill	10/22/2001	5-975-51747	Federal Express	special handleing charges	0.02				-	0.02	-			
Bill	10/26/2001	5-975-18206	Federal Express	to hope snowden	7.01				-	7.01	-			
Bill	10/26/2001	5-975-51747	Federal Express	transportation to hope snowden	11.89				-	11.89	-			
Bill	10/26/2001	5-975-51747	Federal Express	special handleing charges	0.45				-	0.45	-			
Bill	01/10/2002	4-072-76354	Federal Express	overnight computer shippment	126.41				-	126.41	-			
Bill	01/10/2002	4-073-04443	Federal Express	return rma produce	10.22				-	10.22	-			
Bill	02/28/2002	4-120-04136	Federal Express	mmvr thinkpad shipment	63.33				-	63.33	-			
Bill	02/28/2002	4-121-05088	Federal Express		45.83				-	45.83	-			
Bill	04/24/2002	4-169-55299	Federal Express		12.15				-	12.15	-			
Bill	05/01/2002	4-169-92355	Federal Express		61.79				-	61.79	-			
Bill	05/22/2002	4-217-38457	Federal Express		16.85				-	16.85	-			
Bill	05/22/2002	4-217-00041	Federal Express		7.48				-	7.48	-			
Bill	06/03/2002		Federal Express	Account 1872-0220-5	69.87				-	69.87	-			
Bill	07/02/2002	4-265-21953	Federal Express	1872-0220-5	36.45				-	36.45	-			
Bill	07/05/2002	4-265-98837	Federal Express		31.29				-	31.29	-			
Bill	07/13/2002	4-312-35611	Federal Express	Acct # 1872-0220-5	14.38				-	14.38	-			
Bill	08/07/2002	4-313-46767	Federal Express		11.52				-	11.52	-			
Bill	08/07/2002	4-313-81821	Federal Express		22.36				-	22.36	-			
Bill	08/16/2002	4-360-20829	Federal Express		7.79				-	7.79	-			
Bill	09/11/2002	4-360-60079	Federal Express		60.08				-	60.08	-			
Bill	09/19/2002	4-361-79441	Federal Express		58.67				-	58.67	-			
Bill	09/30/2002	4-408-08543	Federal Express		12.75				-	12.75	-			
Bill	07/05/2002	4-264-82713	NIST ATP customer	Memo 1872-0220-5	12.17				-	12.17	-			
Bill	08/07/2002	AAAI1165	NIST ATP customer	shipping	58.65				-	58.65	-			
Bill	09/12/2002	DBK05	NIST ATP customer		9.61				-	9.61	-			
Bill	01/09/2002	AAAI1098	Silicon City	shipping	18.00				-	18.00	-	18.00	equipment	
Bill	02/28/2002	AAAQ1780	Silicon City	shipping	15.00				-	15.00	-	15.00	equipment	
Bill	03/29/2002	AAAI1123	Silicon City		34.65				-	34.65	-	34.65	equipment	
Bill	03/31/2002	AAAI1120	Silicon City		28.54				-	28.54	-	28.54	equipment	
Bill	03/31/2002	AAAI1123	Silicon City		0.35				-	0.35	-	0.35	equipment	
Bill	05/22/2002	AAAI1136	Silicon City	Loan	20.00				-	20.00	-	20.00	equipment	
Bill	05/24/2002	AAA1145	Silicon City		12.00				-	12.00	-	12.00	equipment	
Bill	05/24/2002	AAA1144	Silicon City		20.00				-	20.00	-	20.00	equipment	
Bill	05/24/2002	AAAI1147	Silicon City	Loan	25.00				-	25.00	-	25.00	equipment	
Bill	05/24/2002	AAAI1150	Silicon City	Loan	12.00				-	12.00	-	12.00	equipment	
Bill	05/24/2002	AAAI1152	Silicon City	Loan	15.00				-	15.00	-	15.00	equipment	
Bill	06/01/2002		Silicon City	Loan	113.55				-	113.55	-	113.55	equipment	
Bill	06/03/2002	AAAI1155	Silicon City	shipping	29.43		N12 S A5		-	29.43	29.43	29.43	equipment	
Bill	07/05/2002	AAAI1155	Silicon City	shipping	4.64		N12 S A5		-	4.64	4.64	4.64	equipment	
Bill	09/11/2002	AAAI1155	Silicon City	shipping	5.89		N12 S A5		-	5.89	5.89	5.89	equipment	
Bill	09/30/2002	AAAI1155	Silicon City	shipping	82.41		N12 S A5		-	82.41	82.41	82.41	equipment	
Credit Card Charge	11/17/2001		United States Postal Service	agi overnight letter and general posta	104.40				-	104.40	-	436.40	equipment	materials/supplies
Bill	12/06/2001	2001 pob rent	United States Postal Service	PO Box 1783	170.00				-	170.00	-			
Credit Card Charge	12/10/2001		United States Postal Service	378349017215000 USPS 355825002	73.85				-	73.85	-			
Credit Card Charge	02/15/2002		United States Postal Service	express mail	68.73				-	68.73	-			
Credit Card Charge	04/25/2002		United States Postal Service		32.45				-	32.45	-			
Total Postage & Delivery					1,792.30	F			-	1,792.30	-			
Printing and Reproduction									-	-	-			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05337

	Type	Date	Num	Name	Memo	Paid Amount		S		Disallowed	Net	Sample	Reclass	
	Bill	10/26/2001	97090694	Deluxe Business Forms	checks	97.50				-	97.50	-		
	Bill	10/26/2001	97091017	Deluxe Business Forms	checks	97.50				-	97.50	-		
	Bill	10/26/2001	97091017	Deluxe Business Forms	deposit tickets	31.95				-	31.95	-		
	Bill	12/28/2001		Deluxe Business Forms	program checks	97.50				-	97.50	-		
Total Printing and Reproduction						324.45	F			-	324.45	-		
Research										-	-	-		
	Credit Card Charge	11/12/2001		Borders Books	dns book for charles	48.66				-	48.66	-		
	Credit Card Charge	11/28/2001		Win Drivers.com	subscription	14.95				-	14.95	-		
	Credit Card Charge	06/08/2002		Barnes and Nobel Book Stores	378349017211025 BARNES & NOBU	18.40				-	18.40	-		
	Credit Card Charge	07/26/2002		NIST ATP customer	online research archive access	49.95				-	49.95	-		
Total Research						131.96	F			-	131.96	-		
Meals										-	-	-		
	Credit Card Charge	11/04/2001		Sams Noodle Shop	working late with student/employee	14.35				-	14.35	-	14.35	meals
	Credit Card Charge	11/05/2001		Rey del Bistec		83.44				-	83.44	-	83.44	meals
	Credit Card Charge	11/09/2001		Travel Plaza	nist atp	4.81				-	4.81	-	4.81	meals
	Credit Card Charge	11/12/2001		Roxy Deli	speaker dinner	34.97				-	34.97	-	34.97	meals
	Credit Card Charge	11/19/2001		Second Ave Deli	dr. fischer	30.58				-	30.58	-	30.58	meals
	Credit Card Charge	11/29/2001		Nathan Hale Restaurant	lunch with ITAC Franklyn Madison	41.75				-	41.75	-	41.75	meals
	Credit Card Charge	12/17/2001		Abb goo jung resteurant	dinner with collaborator Dr. Buholz	35.20				-	35.20	-	35.20	meals
	Credit Card Charge	01/21/2002		Sams Noodle Shop	mmvr	18.65				-	18.65	-	18.65	meals
	Credit Card Charge	02/05/2002		Sams Noodle Shop	overtime	18.70				-	18.70	-	18.70	meals
	Credit Card Charge	02/18/2002		Sams Noodle Shop	with jim cox discussing dmt after hou	26.70				-	26.70	-	26.70	meals
	Credit Card Charge	04/08/2002		Cafe Con Leche	david reddy/consultant	43.35				-	43.35	-	43.35	meals
	Credit Card Charge	05/30/2002		sachi restaurant	mike anshel	86.70				-	86.70	-	86.70	meals
	Credit Card Charge	06/11/2002		Mee Noodle Shop and Grill	staff meeting	21.40				-	21.40	-	21.40	meals
	Credit Card Charge	06/11/2002		Sams Noodle Shop	staff meeting	34.00				-	34.00	-	34.00	meals
	Credit Card Charge	06/13/2002		Maru Maru Sushi	ted leslie	19.85				-	19.85	-	19.85	meals
	Credit Card Charge	06/18/2002		NIST ATP customer	mike anshel	89.50				-	89.50	-	89.50	meals
	Credit Card Charge	06/25/2002		La Bella Pizza of N.Y.C.	La Bella Pizza of N.Y.C.	33.18				-	33.18	-	33.18	meals
	Credit Card Charge	07/01/2002		NIST ATP customer	gurfein and bernstein	80.85				-	80.85	-	80.85	meals
	Credit Card Charge	07/02/2002		NIST ATP customer	Lee G and Franklyn Madison	30.25				-	30.25	-	30.25	meals
	Credit Card Charge	07/09/2002		NIST ATP customer	scott working late	13.20				-	13.20	-	13.20	meals
	Credit Card Charge	07/12/2002		Sams Noodle Shop	378349017217006 SAM'S NOODLE S	29.10				-	29.10	-	29.10	meals
	Credit Card Charge	07/22/2002		Sams Noodle Shop	378349017217006 SAM'S NOODLE S	23.55				-	23.55	-	23.55	meals
	Credit Card Charge	07/30/2002		Sams Noodle Shop	late night with jim cox	19.45				-	19.45	-	19.45	meals
	Credit Card Charge	07/30/2002		Gotham Bar and Grill	bud mishra, jim cox, dbk and peter cil	199.45		S	C	-	199.45	199.45	199.45	meals
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 114	188.46		S	D	-	188.46	188.46	188.46	meals
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 115	113.22		S	D	-	113.22	113.22	113.22	meals
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 116	9.72				-	9.72	-	9.72	meals
	Credit Card Charge	08/21/2002		NIST ATP customer	franklyn madison	23.50				-	23.50	-	23.50	meals
	Credit Card Charge	09/03/2002		NIST ATP customer	working late	35.65				-	35.65	-	35.65	meals
	Credit Card Charge	09/05/2002		NIST ATP customer	working late with howell silverman	24.35				-	24.35	-	24.35	meals
	Credit Card Charge	09/24/2002		Sams Noodle Shop		17.10				-	17.10	-	17.10	meals
	Credit Card Charge	09/26/2002		La Bella Pizza of N.Y.C.	376349017216008 LA BELLA PIZZA	21.73				-	21.73	-	21.73	meals
	Credit Card Charge	09/30/2002		La Bella Pizza of N.Y.C.	376349017216008 LA BELLA PIZZA	15.13				-	15.13	-	15.13	meals
Total Meals						1,461.84	F			-	1,461.84	-	1,461.84	meals
Cleaning										-	-	-		materials/supplies
	Bill	10/14/2001		Ferrand	labor	90.91				X6 90.91	-	-	90.91	subcontracts
	Bill	10/14/2001		Ferrand	laundry	2.73				X6 2.73	-	-	2.73	subcontracts
	Bill	10/14/2001		Ferrand	labor	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	10/14/2001		Ferrand	office cleaning	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	10/14/2001		Ferrand	apt cleaning	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	10/26/2001		Ferrand	labor	9.09				X6 9.09	-	-	9.09	subcontracts
	Bill	10/26/2001		Ferrand	laundry	0.27				X6 0.27	-	-	0.27	subcontracts
	Bill	10/31/2001		Ferrand	friday cleaning	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	11/20/2001		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	11/26/2001		Ferrand	Nov 26	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	12/19/2001		Ferrand	12/17 cleaning	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	12/24/2001	Dec 24	Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	12/31/2001		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	01/07/2002		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	01/07/2002		Ferrand	11/12	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	01/07/2002		Ferrand	12/3	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	01/07/2002	office	Ferrand	cleaning 1/7	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	01/21/2002		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	02/04/2002		Ferrand	cleaning	100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	03/04/2002		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	03/04/2002		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	03/04/2002		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts
	Bill	03/11/2002		Ferrand		100.00				X6 100.00	-	-	100.00	subcontracts

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05338

	Type	Date	Num	Name	Memo	Paid Amount		S			Disallowed	Net	Sample	Reclass		
	Bill	03/25/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	04/25/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	04/25/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	05/02/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	05/22/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	05/22/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	06/03/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	06/25/2002		Ferrand		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	07/13/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	07/13/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	07/13/2002		NIST ATP customer		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	07/20/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	08/01/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	08/02/2002	scanning	NIST ATP customer		100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	08/19/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	08/29/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	08/29/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	08/29/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	09/11/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	09/11/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	09/30/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
	Bill	09/30/2002		Ferrand	Cleaning (office) charges for the week	100.00				X5	100.00	-	-	100.00	subcontracts	
Total Cleaning						4,203.00	F				-	4,203.00	-	4,203.00	subcontracts	materials/supplies
Hardware						-					-	-				
	Credit Card Credit	09/09/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	-86.78					-	(86.78)	-	-86.78	materials/supplies	
	Credit Card Charge	06/24/2002		Jensen Tools Inc		247.60					-	247.60	-	247.60	materials/supplies	
	Credit Card Charge	06/24/2002		Jensen Tools Inc		33.00					-	33.00	-	33.00	materials/supplies	
	Credit Card Charge	08/01/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	64.92					-	64.92	-	64.92	materials/supplies	
	Credit Card Charge	09/19/2002		Homefront Hardware		145.08		S	C		-	145.08	145.08	145.08	materials/supplies	
	Credit Card Charge	09/20/2002		Data Vision Computer		1,519.95		S	C		-	1,519.95	1,519.95	1,519.95	materials/supplies	
	Credit Card Charge	09/23/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	87.29					-	87.29	-	87.29	materials/supplies	
	Credit Card Charge	09/28/2002		OFFICE DEPOT		587.64		S	C		-	587.64	587.64	587.64	materials/supplies	
	Credit Card Charge	09/28/2002		Radio Shack		59.22					-	59.22	-	59.22	materials/supplies	
Total Hardware						2,657.92	F				-	2,657.92	-	2,657.92	materials/supplies	(fsed)
Supplies						-					-	-				
	Bill	10/14/2001		Ferrand	cleaning supplies	6.36				X5	6.36	-	-	6.36	materials/supplies	
	Bill	10/26/2001		Ferrand	cleaning supplies	0.64				X5	0.64	-	-	0.64	materials/supplies	
	Credit Card Charge	11/04/2001		OFFICE DEPOT	backup tapes	168.57		S	C		-	168.57	168.57	7.00		materials/supplies
	Credit Card Charge	11/16/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	18.39					-	18.39	-			
	Credit Card Charge	11/18/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	402.63		S	C		-	402.63	402.63			
	Bill	11/28/2001		Qcheck	blank checks for new NIST ATP DMT	55.85					-	55.85	-			
	Credit Card Charge	12/30/2001		QuickBooks Online Payroll Service	378349017215000 INTUIT QB PAYR	129.00					-	129.00	-			
	Credit Card Charge	01/19/2002		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	57.37					-	57.37	-			
	Credit Card Charge	02/02/2002		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	214.88					-	214.88	-			
	Credit Card Charge	02/09/2002		OFFICE DEPOT	378349017215000 OFFICE DEPOT,	183.98					-	183.98	-			
	Credit Card Charge	03/01/2002		Office Max	printer paper	28.20					-	28.20	-			
	Credit Card Charge	03/15/2002		OFFICE DEPOT, INC. NEW YORK	378349017215000 OFFICE DEPOT,	190.52					-	190.52	-			
	Credit Card Charge	05/14/2002		Coffee Distributing	378349017216008 COFFEE DISTRIB	84.26					-	84.26	-			
	Bill	07/01/2002	795052	Coffee Distributing		76.21					-	76.21	-			
	Credit Card Charge	07/03/2002		Kips Bay Hardward TV		8.66					-	8.66	-			
	Credit Card Charge	07/08/2002		OFFICE DEPOT		233.64		S	C		-	233.64	233.64			
	Credit Card Credit	07/09/2002		OFFICE DEPOT		-116.50					-	(116.50)	-			
	Credit Card Charge	07/10/2002		OFFICE DEPOT	378349017211033 OFFICE DEPOT,	65.98					-	65.98	-			
	Credit Card Charge	07/12/2002		OFFICE DEPOT	378349017211033 OFFICE DEPOT,	5.99					-	5.99	-			
	Credit Card Credit	07/12/2002		OFFICE DEPOT	refund	-59.99					-	(59.99)	-			
	Credit Card Charge	07/26/2002		NIST ATP customer	keys	6.50					-	6.50	-			
	Credit Card Charge	07/29/2002		OFFICE DEPOT	New phone	149.99					-	149.99	-			
	General Journal	08/01/2002		Kamon DB (VENDOR)	DBK Inv. 105	254.74		S	D		-	254.74	254.74			
	Credit Card Charge	08/02/2002		OFFICE DEPOT		97.48					-	97.48	-			
	Credit Card Charge	08/19/2002		Homefront Hardware		61.20					-	61.20	-			
	Credit Card Charge	08/23/2002		United States Postal Service		37.00					-	37.00	-			
	Credit Card Charge	08/23/2002		OFFICE DEPOT		3.99					-	3.99	-			
	Credit Card Charge	08/29/2002		NIST ATP customer	378349017217006 OFFICE DEPOT,	19.67					-	19.67	-			
	Credit Card Charge	09/03/2002		NIST ATP customer	378349017217006 OFFICE DEPOT,	23.23					-	23.23	-			
	Credit Card Charge	09/05/2002		Homefront Hardware		47.50					-	47.50	-			
	Credit Card Charge	09/07/2002		Lumberland		9.90					-	9.90	-			
	Credit Card Charge	09/14/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	40.51					-	40.51	-			
	Credit Card Charge	09/17/2002		OFFICE DEPOT	new chair	179.94		S	C		-	179.94	179.94			
	Credit Card Charge	09/17/2002		OFFICE DEPOT	new chair	49.99		S	C		-	49.99	49.99			
	Credit Card Charge	09/19/2002		OFFICE DEPOT		301.97		S	C		-	301.97	301.97			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05339

Type	Date	Num	Name	Memo	Paid Amount				Disallowed		Net	Sample	Reclass		
Bill	09/19/2002		Nicholee Wynter		4.39					-	4.39	-			
Credit Card Charge	09/27/2002		OFFICE DEPOT		3.24					-	3.24	-			
Credit Card Charge	09/28/2002		OFFICE DEPOT		74.98					-	74.98	-			
Credit Card Charge	09/28/2002		OFFICE DEPOT		32.46					-	32.46	-			
Total Supplies					3,153.32	F				-	3,153.32	-			
Total Office					18,083.46	F	FS			4,342.54	13,750.82	-			
Payroll Expenses										-	-	-			
Late filing fee										-	-	-			
Bill	08/30/2002		State of New Jersey NJ-927	Late Payment Fee	29.01				X6	29.01	-	-	29.01	fringe benefits	
Total Late filing fee					29.01	F				-	29.01	-	29.01	fringe benefits	salary/wages
Salaries										-	-	-			
Employee Wages Taxes and Adjustements (from payroll system)					294,549.20	P	S	J	X21	53,587.43	240,961.77	294,549.20			
Difference noted					0.02	P	S	J		-	0.02	0.02			
General Journal	09/30/2002			Gross salary DBK	61,918.00	P	S	J		-	61,918.00	61,918.00			
General Journal	09/30/2002			Jim Cox's 1099 pay	-33,930.00	P	S	J		-	(33,930.00)	(33,930.00)			
Total Salaries					322,537.22	F				-	322,537.22	-			
Total Payroll Expenses					322,566.23	F	FS			53,618.44	268,949.79	-			
Professional Fees										-	-	-			
NIST audit										-	-	-			
Bill	01/09/2002	Jan retainer	Feldman	jan retainer	1,000.00		S	A	T	-	1,000.00	1,000.00			
Bill	02/01/2002	feb retainer	Feldman	retainer	1,000.00		S	A	T	-	1,000.00	1,000.00			
Credit Card Charge	02/09/2002		Feldman	feb advance	1,000.00		S	A	T	-	1,000.00	1,000.00			
Check	05/02/2002	10184	Joan Hayes CPA	May Accounting Retainer	1,000.00					-	1,000.00	-			
Total NIST audit					4,000.00	F				-	4,000.00	-			
Patent										-	-	-			
Bill	12/06/2001	288899	Pennie & Edmonds	patent attorney fee	508.08		S	A	X14	508.08	-	508.08			
Bill	08/02/2002	605489	Pennie & Edmonds	patent annunities for 5th year	334.00		S	A	X14	334.00	-	334.00			
Bill	09/30/2002	20092	NIST ATP customer	wolberg consult	352.60		S	A		-	352.60	352.60			
Total Patent					1,194.68	F				-	1,194.68	-			
Legal Fees										-	-	-			
CASI										-	-	-			
Bill	11/09/2001		MillerESQ	retainer for services	1,000.00		S	A		-	1,000.00	1,000.00			
Bill	02/04/2002	feb retainer	MillerESQ		1,000.00		S	A		-	1,000.00	1,000.00			
Total CASI					2,000.00	F				-	2,000.00	-			
Total Legal Fees					2,000.00	F				-	2,000.00	-			
Total Professional Fees					7,194.68	F	FS			842.08	6,352.60	-			
Travel										-	-	-			
Parking										-	-	-			
Bill	12/19/2001	exp reimb	Elsha Gurfein (VENDOR)	miscel parking and entertainment	339.22					-	339.22	-			
Credit Card Charge	08/15/2002		DARPA customer	DARPA	15.61				X18	15.61	-	-			
Bill	08/26/2002	dbk147	DARPA customer	parking meter	2.00				X18	2.00	-	-			
Bill	09/30/2002		Elsha Gurfein (VENDOR)		13.50					-	13.50	-			
Total Parking					370.33	F				-	370.33	-			
Taxis										-	-	-			
Bill	12/31/2001		Ferdouse	taxi	20.80					-	20.80	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 136	149.00					-	149.00	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 137	78.80					-	78.80	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 138	169.70					-	169.70	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 139	29.90					-	29.90	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 135	100.00					-	100.00	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 144	26.95					-	26.95	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 145	35.80					-	35.80	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 146	11.10					-	11.10	-			
Bill	08/26/2002	dbk147	DARPA customer	darpa cash travel !	10.00				X18	10.00	-	-			
Bill	09/19/2002		Nicholee Wynter		22.00					-	22.00	-			
General Journal	09/30/2002			DBK Inv. 154	40.00					-	40.00	-			
Total Taxis					693.85	F				-	693.85	-			
MTA										-	-	-			
Credit Card Charge	01/08/2002		Metropolitan Transit Authority	subway	30.00				X15	30.00	-	-			
Credit Card Charge	02/10/2002		Metropolitan Transit Authority	378349017215000 MTA NYCT	30.00				X15	30.00	-	-			
Credit Card Charge	04/23/2002		MTA	refill transit check card	30.00				X15	30.00	-	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 140	23.00				X15	23.00	-	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 134	23.00				X15	23.00	-	-			
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 141	1.00				X15	1.00	-	-			
Total MTA					137.00	F				-	137.00	-			
Airfare										-	-	-			
Credit Card Charge	01/06/2002		american airlines	mmvr conference	856.50		S	C		-	856.50	856.50			
Credit Card Charge	01/22/2002		Jet Blue Airlines	sql developers meeting	280.00					-	280.00	-			
Credit Card Charge	01/27/2002		american west airlines	walk up to nyc	316.00		S	C		-	316.00	316.00			
Total Airfare					1,552.50	F				-	1,552.50	-			

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

05340

	Type	Date	Num	Name	Memo	Paid Amount		S			Disallowed		Net	Sample	Recipient	
Ground Travel																
	Credit Card Charge	11/08/2001		Amtrak	travel to NIST ATP	274.00						-	274.00	-		
	Credit Card Credit	11/13/2001		Amtrak	baltimore trip	-137.00						-	(137.00)	-		
	Credit Card Credit	11/13/2001		Amtrak	378349017215000 AMTRAK RESER	-137.00						-	(137.00)	-		
	Credit Card Charge	11/18/2001		Amtrak	to nist atp meeting	274.00						-	274.00	-		
	Bill	12/12/2001		Elsha Gurfein (VENDOR)	travel expenses baltimore/dc	32.80						-	32.80	-		
	Bill	12/31/2001		Ferdouse	greyhound ticket	78.00						-	78.00	-		
	Bill	12/31/2001		Ferdouse	2 days	300.00						-	300.00	-		
	Credit Card Charge	01/28/2002		SMARTE CARTE	luggage carte rental in airport	2.00						-	2.00	-		
	Credit Card Charge	01/31/2002		SMARTE CARTE	mmvr	2.00						-	2.00	-		
	Credit Card Charge	02/13/2002		Amtrak	darpa/biometrics	271.00						-	271.00	-		
	Credit Card Charge	02/26/2002		Effet Transportation	to jfk for sgi meeting	50.00						-	50.00	-		
	Credit Card Charge	03/05/2002		Amtrak	boston siam meeting	358.00						-	358.00	-		
	Credit Card Charge	03/06/2002		Amtrak	boston siam meeting	494.00						-	494.00	-		
	Credit Card Credit	03/06/2002		Amtrak	378349017215000 AMTRAK RESER	-358.00						-	(358.00)	-		
	Bill	04/01/2002		Emil Jovanov		272.25						-	272.25	-		
	Credit Card Charge	05/28/2002		Amtrak	sbir meeting	275.00						-	275.00	-		
	Credit Card Charge	05/30/2002		Amtrak	sbir conference	275.00						-	275.00	-		
	Bill	07/05/2002		Elsha Gurfein (VENDOR)		51.30						-	51.30	-		
Total Ground Travel						2,377.35	F					-	2,377.35	-		
Hotel												-	-	-		
	Credit Card Charge	01/27/2002		Alay'nya and Associates	mmvr hotel	585.76						-	585.76	-		
	Credit Card Charge	03/01/2002		Fairmont Hotel	sgi developers meeting	659.84						-	659.84	-		
	Credit Card Charge	06/13/2002		sheraton national hotel	378349017211025 SHERATON NATI	522.42						-	522.42	-		
	Credit Card Charge	07/11/2002		Ritz Carlton Hotel Washington DC	378349017217006 THE RITZ-CARLT	435.05		S	A			-	435.05	435.05		
	Bill	09/26/2002	dbk147	DARPA customer	darpa cash travel f	9.00					X18	9.00	-	-		
Total Hotel						2,212.07	F					-	2,212.07	-		
Meal												-	-	-		
	Credit Card Charge	11/09/2001		Travel Plaza	to nist atp	13.27						-	13.27	-		
	Credit Card Charge	01/23/2002		Host International Inc	burger king in ap	3.70						-	3.70	-		
	Credit Card Charge	01/23/2002		Host International Inc	mmvr	5.18						-	5.18	-		
	Credit Card Charge	01/25/2002		Farmers Market Restaurant	mmvr	12.69						-	12.69	-		
	Credit Card Charge	01/28/2002		Host International Inc	las vegas changing planes	2.13						-	2.13	-		
	Credit Card Charge	01/29/2002		Moonstruck East Restraunt	with jim after pick up at airport	15.00						-	15.00	-		
	Credit Card Charge	02/12/2002		Orlando Teja	378349017215000 ORLANDO TEJE	12.19						-	12.19	-		
	Credit Card Charge	02/28/2002		Lelica's Restaurant	dr. o	85.65						-	85.65	-		
	Credit Card Charge	03/01/2002		Triple Crown Diner	jim at kennedy airport return from sgi	12.20						-	12.20	-		
	Credit Card Charge	03/05/2002		Boston Park Plaza Hotel	boston siam meeting	64.12						-	64.12	-		
	Credit Card Charge	03/06/2002		Boston Park Plaza Hotel	378349017215000 BOSTON PARK P	11.45						-	11.45	-		
	Credit Card Charge	05/17/2002		Todaro Brothers	site visit	81.14						-	81.14	-		
	Credit Card Charge	06/13/2002		Edison Plaza	378349017211025 EDISON PLAZA C	18.00						-	18.00	-		
	Credit Card Charge	06/13/2002		Edison Plaza	378349017211025 EDISON PLAZA C	50.00						-	50.00	-		
	Credit Card Charge	07/06/2002		Mei Wah Restaurant DC	378349017217006 MEI WAH RESTA	14.81						-	14.81	-		
	Credit Card Charge	07/11/2002		NIST ATP customer	378349017217006 HMSHOST MARY	5.12						-	5.12	-		
	General Journal	08/01/2002		Kamon DB (VENDOR)	DBK Inv. 107	149.88						-	149.88	-		
	General Journal	08/01/2002		Kamon DB (VENDOR)	DBK Inv. 108	77.20						-	77.20	-		
	Credit Card Charge	08/12/2002		DARPA customer		4.68					X18	4.68	-	-		
	Credit Card Charge	08/12/2002		DARPA customer		3.70					X18	3.70	-	-		
	Credit Card Charge	08/12/2002		DARPA customer		2.99					X18	2.99	-	-		
	Credit Card Charge	08/12/2002		DARPA customer	DARPA	7.28					X18	7.28	-	-		
	Credit Card Charge	08/15/2002		Burger King		3.14						-	3.14	-		
	Credit Card Charge	08/15/2002		DARPA customer		5.87					X18	5.87	-	-		
	Credit Card Charge	08/15/2002		DARPA customer		1.95					X18	1.95	-	-		
	Bill	08/26/2002	dbk147	DARPA customer	darpa cash travel f	3.35					X18	3.35	-	-		
Total Meal						866.50	F					-	866.50	-		
RentalCar												-	-	-		
	Bill	11/07/2001	954736525	Hertz	woods hole meeting	295.57		S	A			-	295.57	295.57		
	Bill	12/14/2001	RR590512634	Hertz	NIST ATP meeting with	188.80						-	188.80	-		
	Credit Card Charge	01/27/2002		Alay'nya and Associates	mmvr	9.60						-	9.60	-		
	Bill	02/14/2002	251338050	Hertz	mmvr car rental	213.40		S	A			-	213.40	213.40		
	Bill	03/07/2002		Hertz	sgi developers meeting	199.80						-	199.80	-		
	Bill	04/24/2002	954830822	Hertz	car rental	167.97						-	167.97	-		
	Credit Card Charge	05/31/2002		GERMAN SANCHEZ gas station	fuel/gurfein	50.00						-	50.00	-		
	Credit Card Charge	06/01/2002		GETTY 58926004 FORT LEE	lee gurfein	20.00						-	20.00	-		
	Credit Card Charge	09/22/2002		Gasateria #26		25.22						-	25.22	-		
	Bill	09/02/2002	954903644	Hertz		322.36						-	322.36	-		
	Bill	09/11/2002	954933114	DARPA customer		316.70					X18	316.70	-	-		
Total RentalCar						1,909.42	F					-	1,909.42	-		
Fuel												-	-	-		
	Bill	11/26/2001		NIST ATP customer	gas baltimore trip	35.49						-	35.49	-		

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

	Type	Date	Num	Name	Memo	Paid Amount	S	Disallowed		Net	Sample	Reclass
	Bill	03/29/2002		Mobil Oil		18.42			-	18.42	-	
	Bill	04/14/2002	stmt	Exxon Company		9.80			-	9.80	-	
	Bill	05/02/2002		Sunoco		17.50			-	17.50	-	
	Credit Card Charge	07/11/2002		Lakeside Shell Auto Service Station	37834901721700 6 LAKESIDE SHELL	10.30			-	10.30	-	
	Bill	08/02/2002		Sunoco		25.90			-	25.90	-	
	Bill	08/02/2002		ExxonMobil/MCCBG		19.71			-	19.71	-	
	Credit Card Charge	08/04/2002		GETTY	37834901721700 8 GETTY 08813004	12.49			-	12.49	-	
	Credit Card Charge	08/11/2002		GETTY	gurfein	18.85			-	18.85	-	
	Credit Card Charge	08/15/2002		DARPA customer		4.85		X15	4.85	-	-	
	Bill	09/11/2002		Exxon Company		19.79			-	19.79	-	
	Bill	09/30/2002		Sunoco		10.50			-	10.50	-	
	Bill	09/30/2002		Exxon Company	Acct # 824 123 224 1	39.08			-	39.08	-	
Total Fuel						242.68	F		-	242.68	-	
Toll									-	-	-	
	Bill	07/30/2002		Elsha Gurfein (VENDOR)	Expense Reimbursement (05/10/02 -	100.00			-	100.00	-	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 110	21.00			-	21.00	-	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 111	13.40			-	13.40	-	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 109	44.35			-	44.35	-	
	Bill	08/02/2002		Yehoshua Zeevi		16.80			-	16.80	-	
	Bill	08/26/2002	dbk147	DARPA customer	total trip tolls	28.40		X16	28.40	-	-	
	Bill	09/30/2002		Elsha Gurfein (VENDOR)		76.00			-	76.00	-	
Total Toll						299.95	F		-	299.95	-	
Total Travel						10,061.65	F FS		553.39	9,808.26	-	
TOTAL						775,309.85	F FS		117,736.31	657,571.54	578,772.88	
									15.19%	84.81%	74.65%	
										-		
										0.00%		

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Legend for Audit Testing Work Paper

05342

Testing performed:

A	agreed to/supported by vendor's invoice for bona-fide expense
A1	agreed to/supported by vendor's invoice for bona-fide expense (See N7)
A2	agreed to/supported by vendor's invoice for bona-fide expense (See N9)
A3	agreed to/supported by vendor's invoice for bona-fide expense (See N10)
A4	agreed to/supported by vendor's invoice for bona-fide expense (See N11)
A5	agreed to/supported by vendor's invoice for bona-fide expense (See N12)
A6	agreed to/supported by vendor's invoice for bona-fide expense (See N14)
B	agreed to cancelled check payable to vendor
C	agreed to/supported by AMEX bill detail
D	agreed to journal entry for reimbursement of business expenses to Dr. Karron. verified that supporting receipts (filed in PaperPort) were for bona-fide business expenses footed all supporting recipts and agreed to reimbursement total
E	agreed to time sheets signed by Jim Cox (sub contractor)
F	footed
FS	agreed to financial statement PBC for review. Financial statement was system-generated from general ledger.
G	agreed to terms of contact signed by subcontractor and Dr. Karron
H	agreed to program schedule, which verified attendance at event, PBC
J	agreed to results of separate payroll and payroll tax reconciliation (see audit work paper) [redacted]
K	agreed to bank statement
L	agreed to "DBK invoice" prepared by client for expense reimbursement and adequate support to validate services provided and date such service were provided.
M	agreed to "DBK invoice" prepared by client for expense reimbursement; adequate support was not available in part or in total.
P	The download from the G/L was replaced, by auditor, with totals from separate payroll download direct from the payroll system.
S	selected as sample
T	See copy of bill maintained with work papers

Auditor's notes:

N1	Time Warner provided broad band services identified by client at necessary for project activiites (appeared reasonable)
N2	Sprint provided high speed wireless internet services identified by client at necessary for project activiites (appeared reasonable)
N3	RCN provided broad band services identified by client at necessary for project activiites (appeared reasonable)
N4	Thorn provided DSL services identified by client at necessary for project activiites (appeared reasonable)
N5	Verizon provided DSL slow speed internet services identified by client at necessary for project activiites (appeared reasonable)
N6	Period of insured coverage was within the period of the project but extended beyond year one. This is allowable under the cash basis.
N7	All Silicon City Num AAL1072 items, from the general ledger, were added by auditor. One bill was recorded and paid as follows:

						check#	chk. Date	bank a/c
Invoice:	hardware	15,160.50		Payments:	10,000.00	10009	12/22/2001	NIST
	software	1,950.00			5,950.50	100037	1/10/2002	NIST
		17,110.50	F, A		160.00	10120	3/30/2002	NIST
					1,000.00	3060	11/20/2001	CASI
					17,110.50	F		

N8	Shredder was needed due to confidential nature of program activities (appeared reasonable)
N9	All General Computer and Service Num 605361, from the general ledger, were added by auditor. One bill was recorded and paid as follows:

						check#	chk. Date	bank a/c
Invoice:	hardware	16,875.00	A	Payments:	3,000.00	3004	10/26/2001	CASI
					10,000.00	10057	2/4/2002	NIST
					3,875.00	10108	3/29/2002	NIST
					16,875.00	F		

N10	All General Computer and Service Num 605362, from the general ledger, were added by auditor. One bill was recorded and paid as follows:

						check#	chk. Date	bank a/c
Invoice:	hardware	12,066.00	A	Payments:	4,000.00	3003	11/15/2001	NIST
					8,066.00	91	12/14/2002	NIST
					12,066.00	F		

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Legend for Audit Testing Work Paper

N11 All General Computer and Service Num 606730, from the general ledger, were added by auditor. One bill was recorded and paid as follows:

						check#	chk. Date	bank a/c
Invoice:	hardware	15,450.00	A	Payments:	2,000.00	10168	5/1/2002	NIST
					5,000.00	10190	5/3/2002	NIST
					2,000.00	10201	5/22/2002	NIST
					2,000.00	10224	6/2/2002	NIST
					2,450.00	10281	7/2/2002	NIST
					2,000.00	10326	7/13/2002	NIST
					15,450.00	F		

N12 All Silicon City Num AAA1155 items, from the general ledger, were added by auditor. One bill was recorded and paid as follows:

						check#	chk. Date	bank a/c
Invoice:	hardware	20,665.36		Payments:	5,000.00	10226	6/3/2002	NIST
	shipping	122.37			787.73	10315	7/6/2002	NIST
		20,787.73	F, A		1,000.00	10442	9/11/2002	NIST
					14,000.00	10493	9/30/2002	NIST
					20,787.73	F		

N13 Labeling equipment was needed to identify technology wiring (appeared reasonable)

N14 All Vision Shape Num 228288 items, from the general ledger, were added by auditor. One bill was recorded and paid as follows:

						check#	chk. Date	bank a/c
Invoice:	software	6,643.25	A	Payments:	1,643.25	10313	7/5/2002	NIST
					3,000.00	10386	8/2/2002	NIST
					2,000.00	10444	9/11/2002	NIST
					6,643.25	F		

N15 Expense was for year-two and paid in year but is for year two. Year two is within program. Amount is immaterial. Not reagarded as an exception (cash basis)
N16 Monthly rate for health insurance changed for Lee Gurfein, mid-year, when he became eligible for medicare.
Lee was reimbursed for 12 months insurance in accordance with his employment agreement and period of employment.
N17 Parking cards are required in the area of the program office. Expense is allowed.

Exceptions noted:

X1 Period of Insurance was 1/16/02 to 1/16/03 for NJ coverage. The only NJ employee (L. Gurfein) left on 9/30/02.

Insurance from 10/1/02 to 1/16/03 is disallowec Calculation:	1/16/02-9/30/02	257 days	70%	309.10	allowed
	10/1/02-1/16/03	108 days	30%	129.90	disallowed
		365	100%	439.00	

X2 Telephone bills were disallowed due to the inability to identify applicable progam-specific useage.
X3 Expenses which were incurred prior to the start of the program are disallowed.
X4 Pager bills were disallowed due to the inability to identify applicable progam-specific useage.
X5 NOT USED
X6 Housekeeping services, which include personal services, are disallowed. Business portion cannot be determined; indirect costs are disallowed.
X7 Abe Karron is not an employee and not eligible for employee benefits. This is not a program expense.
X8 Fines and penalties are disallowed.
X9 Late payment fees are disallowed.
X10 Transit checks are disallowed because the program is not being handled in accordance with regulations, as evidenced by inability of client to provide records.
X11 Cash deposit to establish new NIST bank account is not an expense.
X12 Bank fee for CASI bank account, prior to the program start-date, is disallowed.
X13 Bank fee for CASI bank account is disallowed.
X14 Prior year expenses are not allowed.
X15 Commuting costs are not allowed.
X16 A credit for prior period disallowed expense reduced total payment and, consequently, reduced disallowed expense.
X17 Medical bill(s) were not available to support expense claimed for reimbursement or such bill(s) were for periods prior to the program period. (See tickmark M)
X18 DARPA expenses are not applicable to NIST program and, consequently, disallowed. According to Dr. Karron, the expenses were recorded as program-related in error.
X19 Disallowed - expense was deemed unreasonable based on the condition of the Company (prudent man).
In addition, benefits were not properly documented, and the "plan" was not properly handled, as required by FARS 31.

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Legend for Audit Testing Work Paper

05344

X20	Testing of accounts payable balances revealed expenses were incurred prior to the start date of the project (10/1/01) [redacted]
X21	A portion of salaries and related payroll taxes were disallowed. See separate work paper [redacted]

								Audit Adjustments				
								Additional	Items Disallwood			
								Allowed	category	Amount	Exp W/P	Payroll W/P
A	Accounts payable payment detail was reviewed to determine if:											
	(1)	Bills received and recorded prior to the project were charged to the project.										
	(2)	Bills paid were not charged as expense items (known QuickBooks constraint).										
A-1	The following vendors had balances/entries indicating possible charges from prior to the project.											
	These vendors had opening balances that were paid during the project period.											
		name	amount				audit testing/results					
		Advanced Technology Group	9,000.00				Expenses were recorded from prior-period.		consultant	9,000.00	16,000.00	N/A
							Expense 1 workpaper was updated to indicate disallowance.					
		Amex	158.40				Reviewed. No impact on audit testing.					
		AT&T	33.62				Reviewed. No impact on audit testing.					
		Chase	755.79				Reviewed. No impact on audit testing.					
		Con Edison	174.42				Reviewed. No impact on audit testing.					
		Con Edison Solutions	471.34				Reviewed. No impact on audit testing.					
		DB Karron - Rent	6,000.00				Reviewed. No impact on audit testing.					
		Delux Business Forms	149.45				Reviewed. No impact on audit testing.					
		Ferrand	410.00				Reviewed. No impact on audit testing.					
		Flisser	200.00				Reviewed. No impact on audit testing.					
		MCI	52.75				Reviewed. No impact on audit testing.					
		Pennie & Edmonds	6,840.08				Reviewed. No impact on audit testing.					
		Pharmacy	44.83				Reviewed. No impact on audit testing.					
		SkyTel	53.27				Reviewed. No impact on audit testing.					
		Thom	284.85				Reviewed. No impact on audit testing.					
		Time Warner	35.04				Reviewed. No impact on audit testing.					
		VeriSign	70.00				Reviewed. No impact on audit testing.					
A-2	The following had balances/entries indicating possible exclusion of project expenses:											
		name	date	#	amount	summary	audit testing/results					
		Emag	5/1/2002	10173	1,000.00		Bills were not entered.	1,000.00	equipment			
			5/24/2002	10218	1,000.00		Bills were not entered.	1,000.00	equipment			
			7/6/2002	10316	850.00		Bills were not entered.	850.00	equipment			
			9/11/2002	10440	1,000.00	3,850.00	Bills were not entered.	1,000.00	equipment			
		General Computer	10/29/2001		(692.80)		Reviewed. No impact on audit testing.					
			11/13/2001		(668.99)		Reviewed. No impact on audit testing.					
			5/1/2002		(518.00)	(1,879.79)	Reviewed. No impact on audit testing.					
		Geroge Wolberg	8/2/2002	10372	1,000.00		Bills were not entered.	1,000.00	consultant			
			9/11/2002	10437	1,000.00	2,000.00	Bills were not entered.	1,000.00	consultant			
					3,970.21	3,970.21						
B	Asset accounts were reviewed to determine nature of account balances that could impact project statement.											
	The following income/expense item(s) was incorrectly posted to balance sheet accounts:											
		name	date	#	amount		audit testing/results					
		Silicon City	6/5/2002	10276	744.18		Hardware to be reclassified as equipment	744.18	equipment			
		American Express	various		341.98			341.98	equipment			
					1,086.16							
C	Accounts/items disallowed by CASI bookkeeper were reviewed to determine if bona-fide expenses were omitted.											
	The following items were determined to be bona-fide project expenses, based on document provided by vendor.											
		name	date	#	amount		audit testing/results					
		Feldman	various		3,000.00		Fees for audit certification	3,000.00	prof. fees			
D	Based on conversation with Hope Snowden (NIST) during Dec. 2002, electric bills were analyzed to determine direct expense.											

05346

Bills for first year of project were compared to prior year (when no project work was being done) to determine excess over base year.
Excess over base year was deemed to be first year project expense.
(See separate workpaper)

name		amount		audit testing/results					
Con Edison		4,595.59		Direct utilities costs		4,595.59	direct utilities		

E Payroll was reviewed and based on conversations with Belinda Riley (OIG Auditor) and DBK (CASI) the following payroll and related expenses were deemed disallowed due to work performed for non-project activities:

name		%	reason
E. Gurfein	business manager	25%	Contract signed by CASI & Gurfein clearly outlined responsibilites for non-project income solicitation
N. Wynter	admin. assistant	25%	Responsiblities included bookkeeping and clerical work for both project and non-project
D. Karron	owner/manager	15%	Responsiblities, by nature of position, included non-project activities. It was very evident that Dr. Karron spent considerable time performing and changing bookkeeping and other clerical records.

name		amount	summary	audit testing/results					
E. Gurfein		25,000.24		Disallowed salaries					
N. Wynter		2,337.19		Disallowed salaries					
D. Karron		26,250.00	53,587.43	Disallowed salaries			project salaries	53,587.43	0.00	-
E. Gurfein		1,980.37		Disallowed payroll taxes (fringe benefits)					
N. Wynter		276.20		Disallowed payroll taxes (fringe benefits)					
D. Karron		1,326.14	3,582.71	Disallowed payroll taxes (fringe benefits)			fringe benefits	3,582.71	-	-
		57,170.14	57,170.14	Expense 1 workpaper was updated to indicate disallowance.					

F Review of cancelled checks revealed payments of rent to Dr. Karron from federal funds for current and prior periods.
Checks were dated 10/16/02 but posted to the G/L prior to 9/30/01.
Rent payments are not allowed. Prior period payments are not allowed.

name		amount		audit testing/results					
Dr. Karron - rent		32,000.00		no impact on audit testing; not allowed as project cost					

SUMMARY OF FINDINGS						14,531.75		66,170.14		
				items not reported on income statement		14,531.75				
				plus rent (not allowed)		32,000.00				
						46,531.75				
				less rent (not allowed)		(32,000.00)				
				additional project costs added to I/S		14,531.75				
						-				

Summary of Allowed Expenses

NIST Financial Statement

		A-1	A-2	Reclass	Reclass	Reclass	Reclass	Reclass	Reclass	Total	Disallowed Expense	Disallowed Reclass	Budget Adj.	Allowed Expenses	A-3	A-4	Questioned Costs
						from expense work paper #1											
A	Personnel Salaries/Wages	322,566.23		(29.01)						322,537.22	(53,616.44)		-	268,920.78	-	-	(53,616.44)
B	Personnel Fringe Benefits	85,878.68		29.01				(1,238.76)		84,668.93	(47,114.58)	55.00	-	37,609.35	-	-	(47,059.58)
C	Travel	10,361.65						1,238.76		11,600.41	(553.39)	(55.00)	-	10,992.02	-	-	(608.39)
D	Equipment	223,608.44	4,936.16	(7,553.44)	(1,424.69)			3,500.00	436.46	223,502.93			(29,852.93)	193,650.00	-	-	-
E	Materials/Supplies	18,093.46		7,553.44	(1,461.84)	(4,210.00)	(736.13)	(3,500.00)	(436.46)	15,302.47	(4,342.54)	4,210.00	-	15,169.93	-	-	(132.54)
F	Subcontracts	92,918.99	2,000.00			4,210.00				99,128.99	(9,609.00)	(4,210.00)	-	85,309.99	-	-	(13,819.00)
G	Other									-			-	-	-	-	-
C1	...conferences (with travel)	5,388.04								5,388.04			-	5,388.04	-	-	-
C2	...local meals (with travel)				1,461.84					1,461.84				1,461.84	-	-	-
G1	...direct utilities	9,299.68	4,595.59							13,895.27	(1,660.28)		-	12,234.99	-	-	(1,660.28)
G2	...professional dues						736.13			736.13			-	736.13	-	-	-
G3	...professional fees	7,194.68	3,000.00							10,194.68	(842.08)		-	9,352.60	-	-	(842.08)
G4	...repair & maintenance				1,424.69					1,424.69			-	1,424.69	-	-	-
G6	...rent (not allowed)									-			-	-	-	-	-
G7	...misc. (not allowed)									-			-	-	-	-	-
		775,309.85	14,531.75	-	-	-	-	-	-	789,841.60	#########	-	(29,852.93)	642,250.36	-	-	(117,736.31)
		-								-	-			-			-

NIST Budget Analysis

		Total Expense	A-5	Approved Budget	Increase Amount	Increase %	Required Adjustment	Disallowed Expense	Disallowed Reclass	Allowed Expense	A-6
A	Personnel Salaries/Wages	322,537.22	-	325,000.00	(2,462.78)	(0.00)	-	(53,616.44)		268,920.78	-
B	Personnel Fringe Benefits	84,668.93	-	110,500.00	(25,831.07)	(0.03)	-	(47,114.58)	55.00	37,609.35	-
C	Travel	11,600.41	-	20,000.00	(8,399.59)	(0.01)	-	(553.39)	(55.00)	10,992.02	-
D	Equipment	223,502.93	-	110,000.00	113,502.93	0.14	29,852.93			193,650.00	-
E	Materials/Supplies	15,302.47	-	11,000.00	4,302.47	0.01	-	(4,342.54)	4,210.00	15,169.93	-
F	Subcontracts	99,128.99	-	250,000.00	(150,871.01)	(0.18)	-	(9,609.00)	(4,210.00)	85,309.99	-
G	Other	-	-	10,000.00	23,100.65	0.03	-			-	-
C1	...conferences (with travel)	5,388.04	-							5,388.04	-
C2	...local meals (with travel)	1,461.84	-							1,461.84	-
G1	...direct utilities	13,895.27	-					(1,660.28)		12,234.99	-
G2	...professional dues	736.13	-							736.13	-
G3	...professional fees	10,194.68	-					(842.08)		9,352.60	-
G4	...repair & maintenance	1,424.69	-							1,424.69	-
G6	...rent (not allowed)	-	-							-	-
G7	...misc. (not allowed)	-	-							-	-
		789,841.60		836,500.00	(46,658.40)		29,852.93	#########	-	642,250.36	-
		-			-						

05347

Legend

- A-1 from audit work paper - expense 1 - total expense
- A-2 from audit work paper - expense 2 - additional allowed expense
- A-3 agreed Allowed Expenses (previous column) to same value NIST Financial Statement Summary Workpaper
- A-4 agreed Allowed Expenses (previous column) to same value NIST Financial Statement Summary Workpaper
- A-5 agreed Nist Budget Analysis (previous column) to Nist Financial Statement ("Total" column same workpaper)
- A-6 agreed Allowed Expenses (previous column) to Allowed Expenses above (same workpaper)

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Electric Differential - Con Edison Bills

	Base Year Before Project		Project Year One		
	Date	Amount	Date	Amount	Differential
Con Edison Solution Bills					
Oct	not provided	n/a	10/25/2001	261.57	-
Nov	11/21/2000	222.16	11/27/2001	314.51	92.35
Dec	12/28/2000	190.89	12/21/2001	352.92	162.03
Jan	1/28/2001	215.67	1/28/2002	511.83	296.16
Feb	2/23/2001	186.17	2/27/2002	536.58	350.41
Mar	3/28/2001	187.82	3/28/2002	494.00	306.18
Apr	4/26/2001	165.91	4/29/2002	479.14	313.23
May	5/23/2001	166.51	5/28/2002	470.38	303.87
Jun	6/26/2001	228.04	6/26/2002	527.53	299.49
Jul	7/24/2001	148.79	8/4/2002	669.88	521.09
Aug	8/22/2001	418.83	8/26/2002	670.95	252.12
Sep	9/21/2001	254.77	9/25/2002	649.00	394.23
					3,291.16
Con Edison Electric Bills					
Oct	10/24/2000	182.72	10/24/2001	137.18	(45.54)
Nov	11/22/2000	199.67	11/26/2001	172.13	(27.54)
Dec	12/26/2000	166.44	12/26/2001	190.42	23.98
Jan	1/25/2001	156.52	1/25/2002	264.32	107.80
Feb	2/26/2001	166.95	2/26/2002	286.05	119.10
Mar	3/27/2001	184.51	3/27/2002	299.77	115.26
Apr	4/25/2001	113.16	4/25/2002	246.05	132.89
May	5/24/2001	88.49	5/24/2002	191.22	102.73
Jun	6/25/2001	137.34	6/25/2002	304.52	167.18
Jul	7/25/2001	80.34	8/1/2002	374.19	293.85
Aug	8/23/2001	238.26	8/23/2002	361.76	123.50
Sep	9/24/2001	170.83	9/24/2002	362.05	191.22
					1,304.43

Summary

Total	Con Edison Solution Bills	3,291.16
Total	Con Edison Electric Bills	1,304.43
Total	Allowed power bills - Year One	4,595.59

Note

Base year was the year immediately before program year-one during which time there was no activity at CASI. The differential is, consequently, deemed to be the program useage during program year-one.

05348

CASI
Payroll Reconciliation
For the Year Ended 9/30/02

05349

	From Quick Books Payroll System								
	Albin, Scott M	Cox, James L	DaSalla, Charles S	Gurfein, Elisha	Karron, Abe B	Karron, D. B.	Peralta, Regner M	Rothman, Matthew	Wine, Robert G
Employee Wages, Taxes and Adjustments									
Gross Pay									
Salary	0.00	0.00	0.00	91,666.63	0.00	113,082.00	0.00	0.00	0.00
Hourly Regular Rate	4,950.00	39,130.00	19,800.00	8,334.32	0.00	0.00	1,312.50	3,405.00	3,520.00
Total Gross Pay	4,950.00	39,130.00	19,800.00	100,000.95	0.00	113,082.00	1,312.50	3,405.00	3,520.00
Deductions from Gross Pay									
owners sweat	0.00	0.00	0.00	0.00	0.00	-27.39	0.00	0.00	0.00
Total Deductions from Gross Pay	0.00	0.00	0.00	0.00	0.00	-27.39	0.00	0.00	0.00
Adjusted Gross Pay	4,950.00	39,130.00	19,800.00	100,000.95	0.00	113,054.61	1,312.50	3,405.00	3,520.00
Taxes Withheld									
Federal Withholding 941 tax	-648.00	-3,258.00	-2,419.00	-18,144.00	0.00	-29,752.62	-64.00	-476.00	-285.00
Medicare Employee	-71.78	-75.40	-287.11	-1,450.02	0.00	-1,204.29	-19.03	-49.37	-51.04
Social Security Employee	-306.90	-322.40	-1,227.60	-5,904.53	0.00	-5,236.80	-81.38	-211.11	-218.24
NJ - Withholding	0.00	0.00	0.00	-4,429.06	0.00	0.00	0.00	0.00	0.00
NY - Withholding	-193.28	-280.45	-603.12	0.00	0.00	-7,568.78	-29.57	-165.95	-165.37
NJ - Disability Employee	0.00	0.00	0.00	-41.67	0.00	0.00	0.00	0.00	0.00
NY - Disability Employee	-5.20	-2.60	-29.20	0.00	0.00	-15.60	-2.60	-2.40	-2.60
NJ - Unemployment Employee	0.00	0.00	0.00	-15.21	0.00	0.00	0.00	0.00	0.00
New York City Resident	-121.09	-165.01	-369.78	0.00	0.00	-3,982.94	-19.55	-99.41	-90.55
NJ - Workforce Dev. Employee	0.00	0.00	0.00	-12.45	0.00	0.00	0.00	0.00	0.00
NY - City Nonresident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NY - Yonkers City Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes Withheld	-1,346.25	-4,103.86	-4,935.81	-29,996.94	0.00	-47,761.03	-216.13	-1,004.24	-812.80
Deductions from Net Pay									
Dental Insurance (Emp)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan	-750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deductions from Net Pay	-750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pay	2,853.75	35,026.14	14,864.19	70,004.01	0.00	65,293.58	1,096.37	2,400.76	2,707.20
Employer Taxes and Contributions									
Federal Unemployment 940 tax	39.60	41.60	86.96	112.00	0.00	56.00	10.50	27.24	28.16
Medicare Company	71.78	75.40	287.11	1,450.02	0.00	2,291.36	19.03	49.37	51.04
Social Security Company	306.90	322.40	1,227.60	5,904.53	0.00	5,262.10	81.38	211.11	218.24
NJ - Disability Company	0.00	0.00	0.00	41.67	0.00	0.00	0.00	0.00	0.00
NY - Disability Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NJ - Unemployment Company	0.00	0.00	0.00	140.21	0.00	0.00	0.00	0.00	0.00
NY - Unemployment Company	194.29	204.10	503.91	0.00	0.00	333.63	51.52	133.65	154.88
Medical Insurance (Co)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vision Insurance (Co)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NJ - Health Care Subsidy Co.	0.00	0.00	0.00	235.00	0.00	0.00	0.00	0.00	0.00
NJ - Workforce Dev. Company	0.00	0.00	0.00	38.06	0.00	0.00	0.00	0.00	0.00
Total Employer Taxes and Contributions	612.57	643.50	2,105.58	7,921.49	0.00	7,943.09	162.43	421.37	452.32

* G/L agreed to client's general ledger

Source: Download of payroll summary report from client's payroll system with journal entries and other reconciling notations inserted by auditor (as referenced)

CASI
Payroll Reconciliation
For the Year Ended 9/30/02

05350

	Wynter, Nicholee A	TOTAL	Journal Entries: Jim Cox (subcontractor)	Journal Entries: DBK (salary)	Journal Entries: DBK (adj.)	TOTAL	*	
Employee Wages, Taxes and Adjustments								
Gross Pay								
Salary	0.00	204,748.63		61,918.00		266,666.63		
Hourly Regular Rate	9,348.75	89,800.57	(33,930.00)			55,870.57		
Total Gross Pay	9,348.75	294,549.20	(33,930.00)	61,918.00	-	322,537.20		
Deductions from Gross Pay						-		
owners sweat	0.00	-27.39			27.39	-		
Total Deductions from Gross Pay	0.00	-27.39				(27.39)		
Adjusted Gross Pay	9,348.75	294,521.81	(33,930.00)	61,918.00	27.39	322,537.20	G/L	Salaries
Taxes Withheld						-		
Federal Withholding 941 tax	-1,022.00	-56,068.62		(17,104.00)		(73,172.62)		
Medicare Employee	-135.56	-3,343.60		(897.81)		(4,241.41)		
Social Security Employee	-579.62	-14,088.58			(27.39)	(14,115.97)		
NJ - Withholding	0.00	-4,429.06				(4,429.06)		
NY - Withholding	-330.07	-9,336.59		(4,351.00)		(13,687.59)		
NJ - Disability Employee	0.00	-41.67				(41.67)		
NY - Disability Employee	-10.40	-70.60				(70.60)		
NJ - Unemployment Employee	0.00	-15.21				(15.21)		
New York City Resident	-209.19	-5,057.52		(2,231.00)		(7,288.52)		
NJ - Workforce Dev. Employee	0.00	-12.45				(12.45)		
NY - City Nonresident	0.00	0.00				-		
NY - Yonkers City Resident	0.00	0.00				-		
Total Taxes Withheld	-2,286.84	-92,463.90	-	(24,583.81)	(27.39)	(117,075.10)		
Deductions from Net Pay						-		
Dental Insurance (Emp)	0.00	0.00				-		
Loan	0.00	-750.00				(750.00)		
Total Deductions from Net Pay	0.00	-750.00	-			(750.00)		
Net Pay	7,061.91	201,307.91	(33,930.00)	37,334.19	54.78	204,766.88		
Employer Taxes and Contributions								
Federal Unemployment 940 tax	56.00	458.06				458.06		
Medicare Company	135.56	4,430.67		897.81		5,328.48		
Social Security Company	579.62	14,113.88				14,113.88		
NJ - Disability Company	0.00	41.67				41.67		
NY - Disability Company	0.00	0.00				-		
NJ - Unemployment Company	0.00	140.21				140.21		
NY - Unemployment Company	333.63	1,909.61				1,909.61		
Medical Insurance (Co)	0.00	0.00				-		
Vision Insurance (Co)	0.00	0.00				-		
NJ - Health Care Subsidy Co.	0.00	235.00				235.00		
NJ - Workforce Dev. Company	0.00	38.06				38.06		
Total Employer Taxes and Contributions	1,104.81	21,367.16	-	897.81		22,264.97		
additional payroll taxes paid with quarterly federal and state reports						344.52		
Total payroll taxes paid						22,609.49	G/L	Payroll Taxes

* G/L agreed to client's general ledger

Source: Download of payroll summary report from client's payroll system with journal entries and other reconciling notations inserted by auditor (as referenced)

Payroll Disallowed by OIG											
			payroll	payroll taxes	disallowed			allowed		proof	
					%	payroll	payroll taxes	payroll	payroll taxes		
	Albin		4,950.00	612.57		-	-	4,950.00	612.57	100%	-
	Cox		5,200.00	643.50		-	-	5,200.00	643.50	100%	-
	DaSalla		19,800.00	2,105.58		-	-	19,800.00	2,105.58	100%	-
	Gurfein		100,000.95	7,921.49	25%	25,000.24	1,980.37	75,000.71	5,941.12	75%	0.00
	Karron		175,000.00	8,840.90	15%	26,250.00	1,326.14	148,750.00	7,514.77	85%	(0.00)
	Peralta		1,312.50	162.43		-	-	1,312.50	162.43	100%	-
	Rothman		3,405.00	421.37		-	-	3,405.00	421.37	100%	-
	Wine		3,520.00	452.32		-	-	3,520.00	452.32	100%	-
	Wynter		9,348.75	1,104.81	25%	2,337.19	276.20	7,011.56	828.61	75%	-
	immaterial adj.			344.52		-	-	-	344.52	100%	-
	Total		322,537.20	22,609.49		53,587.43	3,582.71	268,949.78	19,026.78		
Summary											
	Disallowed Payroll		53,587.43								
	Disallowed Payroll Taxes		3,582.71								
	Total Disallowed		57,170.14								
Payroll Classification											
			payroll	payroll taxes				payroll	payroll taxes		
	Gurfein	admin	100,000.95	7,921.49	-	25,000.24	1,980.37	75,000.71	5,941.12		
	Wynter	admin	9,348.75	1,104.81	-	2,337.19	276.20	7,011.56	828.61		
			109,349.70	9,026.30		27,337.43	2,256.58	82,012.28	6,769.73	-	-
	Albin	technical	4,950.00	612.57	-	-	-	4,950.00	612.57		
	Cox	technical	5,200.00	643.50	-	-	-	5,200.00	643.50		
	DaSalla	technical	19,800.00	2,105.58	-	-	-	19,800.00	2,105.58		
	immaterial adj.	technical	-	344.52	-	-	-	-	344.52		
	Karron	technical	175,000.00	8,840.90	0.00	26,250.00	1,326.14	148,750.00	7,514.77		
	Peralta	technical	1,312.50	162.43	0.00	-	-	1,312.50	162.43		
	Rothman	technical	3,405.00	421.37	-	-	-	3,405.00	421.37		
	Wine	technical	3,520.00	452.32	-	-	-	3,520.00	452.32		
			213,187.50	13,583.19		26,250.00	1,326.14	186,937.50	12,257.06	-	-
	Total		322,537.20	22,609.49		53,587.43	3,582.71	268,949.78	19,026.78		
			-	-		-	-	-	-		

05352

Payroll Classification				total allowed - based on audit findings			Schedule of Fund Sources & Project Costs		
				total	technical	admin	total	technical	admin
			-	268,949.78	186,937.60	82,012.28	322,537.20	213,187.50	109,349.70
				100%	70%	30%	100%	66%	34%
Fringe Benefit Classification									
(Using download from expense work paper #1)			disallowed	allowed					
Business Insurance									
Disability				-					
First Rehabilitation Ir	Coverage Period 07-23-02 to 07-22-03	163.30	-	163.30					
Total Disability		163.30	-	163.30					
Workers' Comp			-	-					
Zapin, Endlich & Lon	workmans comp	463.00	-	463.00					
Zapin, Endlich & Lombardo		439.00 X1	129.90	309.10					
Total Workers' Comp		902.00	-	902.00					
Total Business Insurance		1,065.30	129.90	935.40	650.16	285.24	1,065.30	650.16	415.14
Employee Benefits			-	-					
Employer Payroll Exp			-	19,026.78					
Payroll Taxes	Reclassify ER Taxes	22,609.49	3,582.71	19,026.78	12,257.06	6,769.73	22,609.49	13,583.19	9,026.30
Total Employer Payroll Exp		22,609.49	-						
Health Insurance Premiums			-	-					
Elsha Gurfein (VENI	health insurance reimbursement Oct	617.40	-	617.40		617.40		0	617.40
Elsha Gurfein (VENI	health insurance reim Nov	617.40	-	617.40		617.40		0	617.40
Elsha Gurfein (VENI	health insurance reimburs Dec	617.40	-	617.40		617.40		0	617.40
Elsha Gurfein (VENI	health insurance reimburse Jan	617.40	-	617.40		617.40		0	617.40
Elsha Gurfein (VENI	gurfein group insurance	617.00	-	617.00		617.00		0	617.00
Elsha Gurfein (VENDOR)		617.00	-	617.00		617.00		0	617.00
Elsha Gurfein (VENI	gurfein health insurance	617.40	-	617.40		617.40		0	617.40
Elsha Gurfein (VENI	medigap	444.27	-	444.27		444.27		0	444.27
Elsha Gurfein (VENI	medigap	417.65	-	417.65		417.65		0	417.65
Elsha Gurfein (VENI	Horizon (08-01-02 to 10-31-02)	444.27	-	444.27		444.27		0	444.27
Elsha Gurfein (VENI	09/01/02 - 10/01/02	417.65	-	417.65		417.65		0	417.65
Elsha Gurfein (VENI	08/01/02 - 09/01/02	417.65	-	417.65		417.65		0	417.65
Oxford	oct health insurance	441.79	-	441.79	441.79			441.79	-
Oxford	Dec 2001	480.78	-	480.78	480.78			480.78	-
Oxford	health	480.78	-	480.78	480.78			480.78	-
Oxford	health insurance	480.78	-	480.78	480.78			480.78	-
Oxford	feb oxford	480.78	-	480.78	480.78			480.78	-
Oxford	dbk insurance	480.78	-	480.78	480.78			480.78	-
Oxford	abk insurance	556.69 X7	556.69	-	-			0	556.69
Oxford	abe adjustments	1,113.38 X7	1,113.38	-	-			0	1,113.38
Oxford	April Health Insurance	1,037.47 X7	556.69	480.78	480.78			480.78	556.69
Oxford	may coverage	1,543.55 X7	556.69	986.86	986.86			986.86	556.69
Oxford	June Health Insurance	1,290.51 X7	556.69	733.82	733.82			733.82	556.69
Oxford	July Heath Insurance	1,290.51 X7	556.69	733.82	733.82			733.82	556.69
Oxford	Coverage Period 08/01/02 - 08/31/02	1,771.29 X7	556.69	1,214.60	733.82	480.78		733.82	1,037.47
Oxford	Coverage Period 09/01/02 - 09/30/02	101.22 X16	#######	1,214.60	733.82	480.78		733.82	(632.60)
Total Health Insurance Premiums		18,012.80	3,340.14	14,672.66	7,248.61	7,424.05	18,012.80	7,248.61	10,764.19
Fitness			-	-					
Karron DB (VENDOI	DBK Inv. 127	133.00	-	133.00					
Karron DB (VENDOI	DBK Inv. 128	237.00	-	237.00					
Karron DB (VENDOI	DBK Inv. 129	237.00	-	237.00					

Karron DB (VENDOF	DBK Inv. 130	157.00	-	157.00				
Karron DB (VENDOF	DBK Inv. 131	158.00	-	158.00				
Karron DB (VENDOF	DBK Inv. 149	323.50	-	323.50				
Total Fitness		1,245.50	-	1,245.50	1,245.50		1,245.50	1,245.50	
Employee Childcare			-	-					
Rosalee P. Metz	Childcare charges for week ending 06-09-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 06-16-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 06-23-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 06-30-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 07-05-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 07-12-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 07-19-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 07-26-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 08-02-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 08-16-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 08-09-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 08-23-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 08-30-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 09-06-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 09-13-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 09-20-02	100.00	-	100.00					
Rosalee P. Metz	Childcare charges for week ending 09-27-02	100.00	-	100.00					
Total Employee Childcare		1,700.00	-	1,700.00		1,700.00	1,700.00		1,700.00
Total Employee Benefits				37,580.34	21,401.33	16,179.01	44,633.09	22,727.46	21,905.63
	disallowed medical						35,231.50	34,524.50	707.00
	disallowed pharmacy						4,136.13	4136.13	
	disallowed penalty paid to NJ						29.01		29.01
	disallowed transit checks						639.20		639.20
							84,668.93	61,388.09	23,280.84
							-		
Subcontract Classification									
	Advanced Technology			3,000.00	3,000.00		12,000.00	12,000.00	
	J. Cox			33,930.00	33,930.00		33,930.00	33,930.00	
	A. Karron (install equipment)			1,000.00	1,000.00		1,000.00	1,000.00	
	Wolberg			37,674.99	37,674.99		37,674.99	37,674.99	
	Wolberg (additional)			2,000.00	2,000.00		2,000.00	2,000.00	
	Scott Albin			2,000.00	2,000.00		2,000.00	2,000.00	
	Honoraria			775.00	775.00		775.00	775.00	
	Margaret						609.00		609.00
	Margaret						4,210.00		4,210.00
	The Jackson Group			4,930.00		4,930.00	4,930.00		4,930.00
				85,309.99	80,379.99	4,930.00	99,128.99	89,379.99	9,749.00
				-			-		

05354

CASI program-specific audit
Disallowed medical and pharmacy items
For the year ended 9/30/02

			total invoice	support provided	amount disallowed
The following did not have invoices to support the services provided and date such services were provided:					
DBK	124 Dr. White	1st qtr 02	600.00		600.00
DBK	104 Dr. Krakow	7/1/01-8/1/02	12,877.00	(2,150.00)	10,727.00
DBK	106 vision	10/6/01-4/11/02	340.00		340.00
DBK	113 Dr. Berman	3/15/2002	360.00		360.00
DBK	102 Dr. Wheeler	1/17/02-7/30/02	7,000.00	(3,900.00)	3,100.00
DBK	101 Dr. Dalia	7/5/01-4/14/02	5,009.50		5,009.50
DBK	125 Dr. White	2nd qtr 02	600.00		600.00
DBK	155 Kips Bay Optical	8/2/2002	405.00		405.00
DBK	150 Elliot & True	9/9/02 & 8/16/02	2,500.00		2,500.00
DBK	152 Brantz	8/23/2002	1,350.00		1,350.00
DBK	151 Dr. Berman	8/26/2002	1,700.00		1,700.00
DBK	154 Dr. Krakow	9/1/2002	585.00		585.00
DBK	103 pharmacy	7/1/01-8/1/02	2,127.80	(172.05)	1,955.75
DBK	157 pharmacy-vespro	9/30/2002	109.90		109.90
other	Dr. White	10/26/2001	600.00		600.00
other	E. Gurfein	9/30/2002	357.00		357.00
other	Dr. Berman	9/30/2002	375.00		375.00
			36,896.20	(6,222.05)	30,674.15
The following are disallowed because services were received prior to the program:					
DBK	126		30.00		30.00
DBK	157		279.70		279.70
			37,205.90	(6,222.05)	30,983.85

AUDIT TESTING

05355

CASI
Unaudited Financial Statement
Funds Received and Project Costs
For the Year Ended 9/30/02

	Oct '01 - Sep 02
Ordinary Income/Expense	
Income	
Income (Project Funds)	829,500.00
Total Income	829,500.00
Expense (Project Costs)	
Business Insurance	1,065.30
Communication	9,299.68
Computer	223,608.44
Conferences	5,388.04
Consultant	92,918.99
Employee Benefits	84,813.38
Office	18,093.46
Payroll Expenses	322,566.23
Professional Fees	7,194.68
Travel	10,361.65
Total Expense	775,309.85
Funds Carried Forward	54,190.15

05356

Source: Download of financial statement from client's general ledger system

CASI

Detail of Income Account Balances
For the Year Ended 9/30/02

	Type	Date	Num	Name	Memo	Paid Amount
Income						
DBK contribution						
	General Journal	10/01/2001			Paid into CASI Chase on 8-31-01	3,000.00
	General Journal	10/01/2001			Paid into CASI Chase on 8-17-01	1,000.00
	General Journal	10/01/2001			Paid into CASI Chase on 9-28-01	900.00
	General Journal	10/01/2001			Paid into CASI Chase on 7-23-01	400.00
	General Journal	10/01/2001			Paid into CASI Chase on 7-26-01	200.00
	General Journal	10/01/2001			Paid into CASI Chase on 7-31-01	1,000.00
	General Journal	08/13/2002				20,000.00
	General Journal	09/04/2002				3,000.00
Total DBK contribution						29,500.00
NIST ATP						
	Invoice	10/26/2001	CAS4006	NIST ATP customer	Nist ATP Cash Advance	150,000.00
	Invoice	12/05/2001	CAS4007	NIST ATP customer	Nist ATP Cash Advance	60,000.00
	Invoice	01/10/2002	CAS4008	NIST ATP customer	Nist ATP Cash Advance	60,000.00
	Invoice	01/23/2002	CAS4000	NIST ATP customer	Nist ATP Cash Advance	60,000.00
	Invoice	02/20/2002	CAS4001	NIST ATP customer	Nist ATP Cash Advance	60,000.00
	Invoice	03/22/2002	CAS4009	NIST ATP customer	Nist ATP Cash Advance	60,000.00
	Invoice	05/01/2002	CAS4010	NIST ATP customer	Nist ATP Cash Advance	70,000.00
	Invoice	05/21/2002	CAS4002	NIST ATP customer	Nist ATP Cash Advance	70,000.00
	Invoice	07/02/2002	CAS4004	NIST ATP customer	Nist ATP Cash Advance	70,000.00
	Invoice	07/29/2002	CAS4011	NIST ATP customer	Nist ATP Cash Advance	70,000.00
	Invoice	09/05/2002	CAS4015	NIST ATP customer	Nist ATP Cash Advance	0.11
	Invoice	09/06/2002	CAS4015	NIST ATP customer	Nist ATP Cash Advance	69,999.89
Total NIST ATP						800,000.00
Total Income						829,500.00

05357

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount	*
Business Insurance						
Disability						
Bill	08/08/2002	Policy No. D89125	First Rehabilitation Insurance Co.	Coverage Period 07-23-02 to 07-22-0	163.30	
Total Disability					163.30	
Workers' Comp						
Bill	02/28/2002	69771	Zapin, Endlich & Lombardo	workmans comp	463.00	
Bill	04/15/2002	73010	Zapin, Endlich & Lombardo		439.00	
Total Workers' Comp					902.00	
Total Business Insurance					1,065.30	F/S
Communication						
Modem						
Bill	12/31/2001	Dec 23	Time Warner	basic service	12.88	
Bill	12/31/2001	Dec 23	Time Warner	remote	0.20	
Bill	12/31/2001	Dec 23	Time Warner	comverter	3.57	
Bill	12/31/2001	Dec 23	Time Warner	5% franchise fee	0.83	
Bill	12/31/2001	Dec 23	Time Warner	fcc regulatory fee	0.04	
Bill	02/14/2002		Time Warner	basic service	18.33	
Bill	03/01/2002		Time Warner	cable modem	104.46	
Bill	03/29/2002		Time Warner		108.76	
Bill	03/29/2002		Time Warner	fees and taxes	5.47	
Bill	05/02/2002		Time Warner		114.23	
Bill	06/03/2002		Time Warner	Account 8150-10-001-4908775	107.12	
Bill	07/02/2002		Time Warner		115.69	
Bill	08/02/2002		Time Warner		112.00	
Bill	09/11/2002		Time Warner	Service from 09-03-02 to 10-02-02	112.00	
Total Modem					815.58	
Sprint						
Credit Card Charge	02/06/2002		Sprint	mmvr	2.73	
Credit Card Charge	06/02/2002		Sprint	????	105.00	
Credit Card Charge	06/12/2002		Sprint	378349017216008 SPRINTPCS-CUS	205.00	
Total Sprint					312.73	
L. Gurfein						
Bill	07/30/2002		Elsha Gurfein (VENDOR)	Expense Reimbursement (05/10/02 -	36.60	
Total L. Gurfein					36.60	
RCN						
Bill	05/01/2002		RCN		104.98	
Bill	06/04/2002		RCN	Account 23640 231071 01 7	59.01	
Bill	07/02/2002		RCN	Account 23640 231071 01 7	59.01	
Bill	08/07/2002		RCN		4.00	
Bill	08/07/2002		RCN		0.70	
Bill	08/07/2002		RCN	Billed From 08/01/02 - 08/31/02	177.82	
Bill	09/11/2002		RCN	0424307	1.50	
Bill	09/12/2002	23640 231071 -01-7	RCN	Billed From 09/01/02 - 09/30/02	113.99	
Total RCN					521.01	
Thorn DSL						

03336

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

	Type	Date	Num	Name	Memo	Paid Amount
	Bill	07/05/2002	0011456-IN	Thorn		284.85
	Bill	09/30/2002	0012207-IN	Thorn		612.50
Total Thorn DSL						897.35
CDPD						
	Bill	03/09/2002	3-2 invoice	Verizon Wireless	wireless modem	29.81
	Bill	05/27/2002	May 2002	VoiceStream Wireless		56.24
Total CDPD						86.05
Voice						
ATP						
	Bill	12/22/2001		AT&T		14.39
	Bill	02/14/2002	2002-01-13 inv	AT&T		20.35
	Credit Card Charge	02/15/2002		Railfone	accella darpa/raytheon trip	5.48
	Credit Card Charge	02/15/2002		Railfone	darpa raytheon trip	5.48
	Credit Card Charge	02/15/2002		Railfone	378349017215000 RAILFONE INC.,	3.29
	Credit Card Charge	02/20/2002		Railfone	this is not mine	12.09
	Credit Card Charge	03/09/2002		AT&T	long distance	7.62
	Credit Card Charge	03/09/2002		AT&T		7.62
	Bill	03/30/2002		AT&T		9.89
	Bill	04/24/2002		MCI Worlcom		29.87
	Bill	05/22/2002		MCI Worlcom		109.81
	Bill	06/03/2002		Verizon VOICE 212 686 8748	1 212 686 8748 138 729	113.63
	Bill	07/01/2002		VoiceStream Wireless		39.99
	Bill	09/30/2002		Elsha Gurfein (VENDOR)		73.32
Total ATP						452.83
Total Voice						452.83
ISDN						
	Bill	10/19/2001		Verizon ISDN 212 252 9030	DATA basic local services	6.53
	Bill	10/19/2001		Verizon ISDN 212 252 9030	optional services	1.99
	Bill	10/19/2001		Verizon ISDN 212 252 9030	credit balance previously	-6.53
	Bill	10/19/2001		Verizon ISDN 212 252 9030	credit balance previously	-1.99
	Bill	10/26/2001		Verizon ISDN 212 252 9030	DATA basic local services	46.38
	Bill	10/26/2001		Verizon ISDN 212 252 9030	optional services	14.10
	Bill	11/28/2001		Verizon ISDN 212 252 9030	cata line	36.67
	Bill	12/28/2001		Verizon ISDN 212 252 9030		34.87
	Check	02/12/2002		Verizon ISDN 212 252 9030		1.00
	Bill	02/14/2002	Feb 18	Verizon ISDN 212 252 9030	basic services	19.21
	Bill	02/14/2002	Feb 18	Verizon ISDN 212 252 9030	isdn	16.09
	Bill	03/01/2002		Verizon ISDN 212 252 9030	program datacom	35.47
	Bill	03/31/2002		Verizon ISDN 212 252 9030	data line	37.08
	Bill	04/30/2002		Verizon ISDN 212 252 9030		36.98
	Bill	06/03/2002		Verizon ISDN 212 252 9030	account 212 575 9030 592 726	37.33
	Bill	07/05/2002	2122529030592726	Verizon ISDN 212 252 9030		37.40
	Bill	08/02/2002		Verizon ISDN 212 252 9030	Bill Period (07-19 to 08-18)	37.36
	Bill	09/11/2002	2122529030	Verizon ISDN 212 252 9030	Bill Period (08-19 to 09-18)	38.52
Total ISDN						428.46
MCI						

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

05360

	Type	Date	Num	Name	Memo	Paid Amount
	Bill	10/26/2001		MCI Worlcom		65.72
	Bill	10/26/2001		MCI Worlcom	long distance service	21.53
	Bill	10/26/2001		MCI Worlcom	taxes and surcharges	5.42
	Bill	12/12/2001		MCI Worlcom		13.62
	Bill	01/09/2002		MCI Worlcom		40.49
	Bill	02/28/2002		MCI Worlcom	long distance	48.25
	Bill	03/09/2002		MCI Worlcom	long distance	62.63
	Bill	06/04/2002		RCN	Account 23640 231071 01 7	1.50
	Bill	06/25/2002		MCI Worlcom	Acct # 08672053052	9.83
	Bill	07/02/2002		RCN	Account 23640 231071 01 7	1.50
	Bill	07/13/2002		MCI Worlcom	08672053052	51.01
	General Journal	08/01/2002			N.Wynter Reimbursement	33.82
	General Journal	08/01/2002			N.Wynter Reimbursement	-33.82
	General Journal	08/01/2002				0.00
	Bill	09/11/2002		MCI Worlcom		99.35
	Bill	09/12/2002		MCI Worlcom		58.96
Total MCI						479.81
ATT						
	Credit Card Charge	02/02/2002		AT&T	mmvr	6.99
	Bill	02/28/2002		AT&T	long distance	43.01
	Bill	05/01/2002		AT&T		9.29
	Bill	05/22/2002		AT&T		9.29
	Bill	07/01/2002	2126868748	AT&T		16.37
	Bill	08/02/2002		AT&T		23.42
	Bill	09/12/2002		AT&T	Jul 14 - Aug 13	18.12
Total ATT						126.49
ISP						
	Bill	10/14/2001		Thom	jly/aug/sept isp	284.85
	Bill	11/07/2001	9706-IN	Thom	isp	237.37
	Bill	12/22/2001	Oct	Webworqs (New)	Oct Web/Mail service	300.00
	Bill	12/22/2001	Dec	Webworqs (New)	December isp service	300.00
	Bill	12/22/2001	Nov 2001	Webworqs (New)	Dec	300.00
	Bill	12/28/2001		Thom	isp account	225.00
	Bill	12/28/2001		Thom	dialups isp	59.85
	Bill	03/01/2002	March 2002	Webworqs (New)	Mar 2002	300.00
	Bill	03/29/2002	10838-IN	Thom	second Q ISDN	284.85
	Bill	04/01/2002	April 2002	Webworqs (New)	April	300.00
	Bill	05/03/2002	May ISP service	Webworqs (New)	May 2002	300.00
	Bill	07/06/2002	Jly	NIST ATP customer	Jly 2002	300.00
	Bill	07/13/2002	Jun 2002	NIST ATP customer	Jun 2002	300.00
	Bill	07/13/2002	Feb 2002	NIST ATP customer	Feb 2002	300.00
	Bill	08/03/2002	Jan 2002	NIST ATP customer	Jan 2002	300.00
	Bill	09/30/2002	Aug 2002	Webworqs (New)	Aug 2002	300.00
	Bill	09/30/2002	Sept. 2002	Webworqs (New)	Sept. 2002	300.00
Total ISP						4,691.92
Pager						

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

05361

Type	Date	Num	Name	Memo	Paid Amount	*
ATP						
Bill	04/15/2002	02d2230341	SkyTel		55.75	
Bill	05/22/2002		SkyTel		49.03	
Bill	07/01/2002		SkyTel		48.95	
Bill	07/05/2002		SkyTel	Inv 02G2230341	49.68	
Bill	08/18/2002	Inv # O2H2230341	SkyTel	Usage Charges From 06/25/02 - 07/2	96.28	
Bill	09/11/2002	Inv # O2I2230341	SkyTel	Usage Charges From 07/25/02 - 08/2	49.70	
Total ATP					349.39	
Pager - Other						
Bill	10/14/2001	0341	SkyTel	sept service	40.85	
Bill	10/14/2001	0341	SkyTel	nationwide followme	1.00	
Bill	10/14/2001	0341	SkyTel	operator charges	0.65	
Bill	10/14/2001	0341	SkyTel	nationwide now	3.08	
Bill	10/14/2001	0341	SkyTel	local tax	2.98	
Bill	10/14/2001	0341	SkyTel	state tax	2.05	
Bill	10/14/2001	0341	SkyTel	other taxes and surcharges	1.05	
Bill	10/14/2001	0341	SkyTel	universal fund fee	0.86	
Bill	10/14/2001	0341	SkyTel	finance charges for last month	0.75	
Total Pager - Other					53.27	
Total Pager					402.66	
Communication - Other						
Bill	09/30/2002	Inv # O2J2230341	SkyTel	Usage Charges From 08/25/02 - 09/2	48.19	
Total Communication - Other					48.19	
Total Communication					9,299.68	F/S
Computer						
Ancillaries						
Bill	10/26/2001	605234	General Computer and Service	6x mobil rack	540.00	
Credit Card Charge	11/04/2001		Radio Shack	cables	67.57	
Bill	11/14/2001	608525	General Computer and Service	scsi mobil rack sca	180.00	
Credit Card Charge	12/01/2001		J and R Computers	audio parts	129.88	
Credit Card Charge	02/15/2002		Data Vision Computer	cabels cat 6	40.00	
Bill	03/29/2002	AAAI1123	Silicon City	projector lamp	325.34	
Bill	03/31/2002	AAAI1123	Silicon City	projector lamp	3.27	
Credit Card Charge	04/14/2002		Model Masters		335.00	
Credit Card Charge	04/18/2002		Homefront Hardware	mis electricals	181.45	
Credit Card Charge	04/20/2002		Homefront Hardware	electricals	24.19	
Credit Card Charge	04/20/2002		Kips Bay Hardward TV		9.36	
Credit Card Charge	04/20/2002		Homefront Hardware	electricals	30.69	
Credit Card Charge	04/20/2002		Radio Shack	cables	66.80	
Credit Card Charge	04/23/2002		Homefront Hardware	electricals	47.85	
Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1	378349017216008 EACCELERATION	36.00	
Credit Card Charge	05/28/2002		Data Vision Computer		149.95	
Credit Card Charge	05/29/2002		Internet.comllc	378349017216008 INTERNET.COML	29.95	
Bill	06/03/2002		Karron (ABE)	radio shack reimbursement	14.26	
Credit Card Credit	06/04/2002		Buyuptome.com	378349017216008 BUYUPTIME.COM	-51.50	
Credit Card Charge	06/05/2002		Buyuptome.com	emergency cooling system	850.99	

Source: Download of account balance detail from client's general ledger system

05362

Type	Date	Num	Name	Memo	Paid Amount
Credit Card Charge	06/07/2002		Projector People	ceiling bracket	199.00
Credit Card Charge	06/08/2002		Homefront Hardware		39.58
Credit Card Credit	06/10/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS I	-34.54
Credit Card Credit	06/12/2002		Internet.comllc	378349017216008 INTERNET.COML	-29.95
Credit Card Charge	06/18/2002		Jensen Tools Inc		34.54
Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 200206211	67.48
Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 200206211	27.37
Bill	06/25/2002	0919063	Figlia & Sons, Inc.	Cooling system	1,995.00
Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware (INV200206251	23.01
Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware	20.81
Credit Card Charge	06/26/2002		Homefront Hardware	Homefront Hardware (INV2002062619	2.37
Credit Card Charge	07/09/2002		Jensen Tools	378349017217006 JENSEN TOOLS I	3.00
Credit Card Charge	07/14/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	140.67
Credit Card Charge	07/30/2002		Homefront Hardware	computer mounting parts	34.36
Bill	08/06/2002		NIST ATP customer	reduce a/c loading	1,000.00
Credit Card Charge	08/11/2002		Cables America		222.69
Credit Card Charge	08/11/2002		Cables America		34.84
Credit Card Charge	08/19/2002		Cables America		72.87
Credit Card Charge	09/05/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	52.88
Credit Card Charge	09/13/2002		Data Vision Computer	378349017216008 DATAVISION	97.91
Credit Card Charge	09/24/2002		Computer Aided Surgery, Inc.		178.87
Credit Card Charge	09/25/2002		Computer Aided Surgery, Inc.		173.92
Credit Card Charge	09/28/2002		Computer Aided Surgery, Inc.	Installation hardware	46.51
Bill	09/30/2002	enter invoice number	Silicon Graphics, Inc	Cables & plugs	139.20
Total Ancillaries					7,553.44
Hardware					
Bill	10/26/2001	605237	General Computer and Service	D-Link 100/1000 NIC	198.00
Bill	10/26/2001	605233	General Computer and Service	hard disks, racks, scsi controller, mob	3,063.00
Bill	10/26/2001	605234	General Computer and Service	6x seagate cheetah 36 gig 15K RPM I	3,294.00
Bill	10/26/2001	605236	General Computer and Service	2x KVM three in one cable	38.00
Bill	10/26/2001	505238	General Computer and Service	2x upgrade from E-star to antex sx10	146.00
Bill	10/26/2001	605049	General Computer and Service	computer hardware	4,580.00
Bill	10/26/2001	605362	General Computer and Service	3x Xenon Computers	3,695.15
Bill	10/26/2001	605361	General Computer and Service	24 inch flat screen monitor	3,000.00
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION	254.98
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION	18.00
Credit Card Charge	11/03/2001		Data Vision Computer	378349017215000 DATAVISION	255.00
Credit Card Charge	11/11/2001		OFFICE DEPOT	cables,	343.59
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	5,216.36
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	2,106.23
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	14.66
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	36.29
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-178.61
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-14.66
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-2,106.23
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-5,216.36

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances

For the Year Ended 9/30/02

05363

Type	Date	Num	Name	Memo	Paid Amount
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-442.35
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-36.29
Credit Card Charge	11/15/2001		ANTEC	chassis parts	299.74
Credit Card Charge	11/16/2001		Data Vision Computer	378349017215000 DATAVISION	277.00
Bill	11/20/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	915.96
Bill	11/20/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	6.37
Bill	11/20/2001	605531	General Computer and Service	act, cpu	390.00
Credit Card Charge	11/20/2001		Data Vision Computer	video cables	63.00
Credit Card Charge	11/23/2001		Homefront Hardware	power parts	79.33
Bill	11/28/2001		General Computer and Service	seagate 36 gig 14K rpm chetah	3,348.00
Bill	11/28/2001		General Computer and Service	scsi 80pin moble rack	178.00
Credit Card Charge	11/30/2001		Data Vision Computer	378349017215000 DATAVISION	88.00
Credit Card Charge	12/02/2001		J and R Computers	378349017215000 J R SOUND LTD-F	113.65
Credit Card Charge	12/02/2001		Data Vision Computer	parts	358.00
Credit Card Charge	12/05/2001		Data Vision Computer	parts	69.00
Credit Card Charge	12/07/2001		Data Vision Computer	parts	563.00
Credit Card Charge	12/10/2001		Data Vision Computer	378349017215000 DATAVISION	48.71
Credit Card Credit	12/10/2001		Data Vision Computer	378349017215000 DATAVISION	-3.71
Bill	12/12/2001		General Computer and Service	upgrade	50.00
Credit Card Charge	12/12/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	119.45
Credit Card Credit	12/13/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	-54.11
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	7,451.27
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	919.58
Bill	12/14/2001	605781	General Computer and Service		3,227.00
Bill	12/14/2001	605780	General Computer and Service		1,338.00
Credit Card Charge	12/14/2001		Data Vision Computer	378349017215000 DATAVISION	130.00
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRI	123.71
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRI	10.80
Credit Card Charge	12/17/2001		Kips Bay Hardward TV	378349017215000 KIPS BAY HARDV	21.64
Bill	12/19/2001	605614	General Computer and Service	raid controller	623.00
Bill	12/22/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	9,159.53
Bill	12/22/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	63.73
Bill	12/22/2001	605823	General Computer and Service	hard disks	4,312.00
Credit Card Charge	12/27/2001		Staples	shredder	865.99
Bill	12/28/2001	320588	YC Cable	12 male 1 terminator 1 female SCSI 6	92.98
Bill	12/28/2001	320588	YC Cable	13 male 1 terminator 1 female SCSI 6	98.49
Bill	12/28/2001	605816	General Computer and Service	monitor and video board	1,774.00
Bill	12/31/2001	22526	Pacific Data	tape magazine for HP C1553 (holds 6	78.00
Bill	12/31/2001	22526	Pacific Data	cleaning tape cartridge	28.00
Bill	12/31/2001	22526	Pacific Data	HP C1553A 6 tape autoloader tape dr	350.00
Bill	12/31/2001	605855	General Computer and Service	single channel raid board	425.00
Bill	01/09/2002	AAAI1098	Silicon City	8 how swap bays	1,226.64
Bill	01/10/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	5,450.37
Bill	01/10/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	37.93
Bill	01/10/2002	605779	General Computer and Service	hard disks, scsi controller, motherboa	5,301.00
Bill	01/10/2002		Ricoh	AFICO IS330DC Scanner #400672	713.29

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

05364

Type	Date	Num	Name	Memo	Paid Amount
Bill	01/10/2002		Ricoh	Ricoh contribution (10%)	-713.29
Credit Card Charge	01/10/2002		Staples	velcro	20.45
Bill	01/10/2002	605988	General Computer and Service	raid cards	518.00
Bill	01/10/2002	605988	General Computer and Service	raid cards /returned	-518.00
Credit Card Charge	01/13/2002		Homefront Hardware	378349017215000 HOMEFRONT TR	218.19
Credit Card Charge	01/16/2002		Homefront Hardware	378349017215000 HOMEFRONT TR	75.75
Bill	02/04/2002	605361	General Computer and Service	24 inch flat screen monitor	10,000.00
Bill	02/04/2002		Ricoh	AFICO IS330DC Scanner #400672	6,419.57
Bill	02/14/2002		Pacific Data	Conner 12 tape auto loader tape drive	295.00
Bill	02/28/2002	AAAL1106	Alay'nya and Associates	gigabit ethernet card	585.00
Bill	02/28/2002	AAI1104	Silicon City	returned pending replacement	1,267.00
Bill	02/28/2002	606092	General Computer and Service	thinkpad for mmvr	1,680.00
Bill	02/28/2002	AAAQ1780	Silicon City	octane gig board	975.00
Bill	02/28/2002	606320	General Computer and Service	hard disks	2,152.00
Credit Card Charge	02/28/2002		SGI Store	378349017215000 ICON BLUE/SGI S	10.83
Credit Card Charge	03/08/2002		Data Vision Computer	378349017215000 DATAVISION	89.99
Bill	03/09/2002	606422	General Computer and Service	hard disks	1,070.00
Credit Card Charge	03/12/2002		IBM Direct	378349017215000 IBM DIRECT (AC)	107.17
Credit Card Charge	03/14/2002		Wacom Technology	378349017215000 WACOM TECHNC	171.29
Credit Card Charge	03/21/2002		IBM Direct	thinkpad basestation	572.64
Credit Card Charge	03/21/2002		IBM Direct	378349017215000 IBM DIRECT (AC)	431.92
Bill	03/29/2002	605361	General Computer and Service	24 inch flat screen monitor	3,875.00
Bill	03/29/2002	AAAI1118	Silicon City		1,005.00
Bill	03/29/2002	AAAI1117	Silicon City	disks and memory	1,849.00
Bill	03/29/2002	AAAI1123	Silicon City	projector	3,122.73
Bill	03/30/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	146.55
Bill	03/30/2002	AAAL1072	Silicon City	Disk Sled for Orlgin/Octane/Onyx2	1.02
Bill	03/30/2002	606416	General Computer and Service	thinkpad	2,530.00
Bill	03/30/2002	AAAI1086	Silicon City	Deluxe 23 Bays Black Server Tower	1,540.00
Bill	03/31/2002	AAAI1123	Silicon City	projector	31.38
Bill	03/31/2002	AAAI1120	Silicon City		3,326.00
Bill	03/31/2002	60645	General Computer and Service	dvd burner	365.00
Bill	04/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	6,600.00
Bill	04/01/2002	3010022698	SGI	SGI Contribution to project as Discour	-6,600.00
Bill	04/02/2002	606546	General Computer and Service	radon board	389.00
Bill	04/14/2002	606613	General Computer and Service	memory chips	956.00
Credit Card Charge	04/14/2002		Coffee Distributing		323.67
Credit Card Charge	04/14/2002		Data Vision Computer		344.00
Bill	04/30/2002	23872	Pacific Data	tape drives	678.00
Bill	04/30/2002	606852	General Computer and Service	memory	948.00
Bill	04/30/2002	AAAI1134	Silicon City	voice stream	295.00
Bill	04/30/2002	nyc007	american media systems inc	eme3rgency power supply	370.00
Bill	05/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	4,400.00
Bill	05/01/2002		Ricoh	Network Interface Card for Scanner	600.00
Bill	05/01/2002	606760	General Computer and Service	data tank	88.00
Bill	05/01/2002	22040486	american media systems inc	fan samples	12.59

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount	*
Bill	05/01/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	
Bill	05/01/2002	606742	General Computer and Service	disk racks	176.00	
Bill	05/01/2002	605922	General Computer and Service	video board, hard disks	2,335.00	
Bill	05/01/2002		General Computer and Service		623.00	
Bill	05/02/2002	AAAI1124	Silicon City		1,155.00	
Bill	05/02/2002	606816	General Computer and Service	data tank	237.00	
Bill	05/03/2002		Ricoh	Network Interface Card for Scanner	1,000.00	
Bill	05/03/2002	606730	General Computer and Service	1x 180 gig hard drives	5,000.00	
Credit Card Charge	05/08/2002		Data Vision Computer	378349017215000 DATAVISION	881.98	
Credit Card Charge	05/16/2002		Data Vision Computer	378349017216008 DATAVISION	345.94	
Credit Card Charge	05/21/2002		OFFICE DEPOT, INC. NEW YORK	378349017216008 OFFICE DEPOT, I	142.89	
Bill	05/22/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	
Bill	05/22/2002	AAAI1138	Silicon City	Loan	261.95	
Bill	05/22/2002		General Computer and Service		154.00	
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		12,000.00	
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		-12,000.00	
Bill	05/24/2002	AAA1145	Silicon City	Overpayment for Oxford	329.59	
Bill	05/24/2002	AAA1144	Silicon City		1,857.13	
Bill	05/24/2002	AAAI1147	Silicon City	Loan	200.00	
Bill	05/24/2002	AAAI1150	Silicon City	Loan	140.00	
Bill	05/24/2002	AAAI1152	Silicon City	Loan	1,267.20	
Credit Card Charge	05/24/2002		3D FX COOL	378349017216008 3D FX COOL	86.30	
Credit Card Charge	05/27/2002		Black Box Catalog		1,014.43	
Credit Card Charge	05/28/2002		www.ibilics.com	378349017216008 IBL WWW.IBILLC	22.00	
Credit Card Charge	05/29/2002		subzero technology	n	89.35	
Bill	06/01/2002		Silicon City	Overpayment for Oxford	2,469.50	
Bill	06/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	
Bill	06/02/2002	22040480	american media systems inc	fan samples	431.62	
Bill	06/02/2002	22040517	american media systems inc		409.00	
Bill	06/02/2002	22040511	american media systems inc		236.00	
Bill	06/03/2002	AAAI1155	Silicon City	tape library	3,341.60	
Bill	06/03/2002	AAAI1155	Silicon City	barcode lables	30.07	
Bill	06/03/2002	AAAI1155	Silicon City	50 pc media	1,551.40	
Bill	06/03/2002	AAAI1155	Silicon City	cleaning carts	47.50	
Bill	06/03/2002	pro forma	Frozencpu.com		608.33	
Credit Card Charge	06/09/2002		Homefront Hardware	378349017216008 HOMEFRONT TRI	318.89	
Credit Card Charge	06/11/2002		tecra tools	378349017216008 TECRA TOOLS IN	247.30	
Credit Card Charge	06/11/2002		ANTEC	n	32.54	
Credit Card Charge	06/11/2002		Jensen Tools Inc	VOID:	0.00	
Credit Card Charge	06/11/2002		Micromark tools	378349017216008 MICRO MARK	139.95	
Credit Card Charge	06/12/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS I	949.80	
Credit Card Charge	06/13/2002		Homefront Hardware	378349017216008 HOMEFRONT TRI	24.01	
Credit Card Charge	06/19/2002		Data Vision Computer		225.00	
Credit Card Charge	06/20/2002		Rackit Technology Corp.		1,366.00	
Credit Card Charge	06/20/2002		NIST ATP customer	378349017216008 RADIO SHACK	33.93	
Credit Card Charge	06/22/2002		NIST ATP customer	cable	44.94	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount
Bill	07/01/2002	606690	PennieEdmonds		215.00
Credit Card Charge	07/01/2002		NIST ATP customer	378349017216008 HOMEFRONT TRI	58.60
Bill	07/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,450.00
Bill	07/02/2002	AAAI1161	Silicon City		366.56
Credit Card Charge	07/04/2002		Kips Bay Hardware		54.06
Credit Card Charge	07/05/2002		OFFICE DEPOT	378349017216008 OFFICE DEPOT, I	349.97
Bill	07/06/2002	AAAI1155	Silicon City	tape library	526.45
Bill	07/06/2002	AAAI1155	Silicon City	barcode lables	4.74
Bill	07/06/2002	AAAI1155	Silicon City	50 pc media	244.42
Bill	07/06/2002	AAAI1155	Silicon City	cleaning carts	7.48
Bill	07/06/2002	AAAI1163	Silicon City		315.87
Credit Card Charge	07/06/2002		Homefront Hardware		448.17
Bill	07/13/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00
Bill	07/13/2002	AAAI1168	NIST ATP customer		1,560.98
Bill	07/13/2002	AAAI1177	Silicon City		808.66
Bill	07/13/2002	AAAI1178	Silicon City		336.59
Bill	07/20/2002	52	NIST ATP customer	cooling components	237.50
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 119	1,208.21
General Journal	08/01/2002		Karron DB (VENDOR)	Credit	-100.00
Bill	08/02/2002		General Computer and Service	Inv # 607627	396.00
Bill	08/03/2002	AAAI1163	Silicon City		1,000.00
Bill	08/07/2002	AAAI1165	NIST ATP customer	SGI F220 display	3,890.00
Bill	08/07/2002	AAAI1165	NIST ATP customer	sgi octane memory	1,663.00
Credit Card Charge	08/11/2002		Homefront Hardware		264.81
Deposit	08/13/2002		american media systems inc	Refund	-370.00
Credit Card Charge	08/13/2002		NIST ATP customer	378349017217006 Cables America	99.64
Credit Card Charge	08/27/2002		NIST ATP customer	378349017217006 Cables America	141.66
Deposit	08/29/2002		General Computer and Service	Refund for all credit	-1,181.79
Credit Card Charge	08/29/2002		NIST ATP customer	378349017217006 OFFICE DEPOT, I	340.45
General Journal	09/03/2002		Karron DB (VENDOR)	DBK Inv. 70.27	70.27
Credit Card Charge	09/05/2002		NIST ATP customer	mounting brackets	1.26
Credit Card Charge	09/06/2002		NIST ATP customer	378349017217006 HOMEFRONT TRI	69.64
Bill	09/11/2002	AAAI1155	Silicon City	tape library	668.32
Bill	09/11/2002	AAAI1155	Silicon City	barcode lables	6.01
Bill	09/11/2002	AAAI1155	Silicon City	50 pc media	310.28
Bill	09/11/2002	AAAI1155	Silicon City	cleaning carts	9.50
Bill	09/11/2002	AAAI1190	Silicon City		570.00
Bill	09/11/2002	607791	NIST ATP customer	logitech freedom optical keyboards	190.00
Bill	09/12/2002	DBK01	NIST ATP customer	American Media Systems / Replacem	322.99
Bill	09/12/2002	DBK02	NIST ATP customer	Office Depot / DDS2 TAPES	39.96
Bill	09/12/2002	DBK05	NIST ATP customer	tape autoloader + magazine	360.00
Credit Card Charge	09/13/2002		Kips Bay Hardward TV	n	34.38
Bill	09/15/2002		SGI	DBK to have invoice reduced by this a	-5,991.50
Bill	09/15/2002		SGI	Amount of original invoice	5,991.50
Credit Card Charge	09/17/2002		NIST ATP customer	378349017216008 RADIO SHACK	99.68
Credit Card Charge	09/18/2002		NIST ATP customer	cable for tablet	32.48

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/19/2002	AAAI1199	Silicon City		1,305.00
Bill	09/19/2002	AAAI1197	Silicon City		2,447.11
Credit Card Charge	09/20/2002		Cables America	cables	145.67
Bill	09/30/2002	AAAI1155	Silicon City	tape library	9,356.49
Bill	09/30/2002	AAAI1155	Silicon City	barcode lables	84.18
Bill	09/30/2002	AAAI1155	Silicon City	50 pc media	4,343.90
Bill	09/30/2002	AAAI1155	Silicon City	cleaning carts	133.02
Bill	09/30/2002	607976	General Computer and Service	Pentium 4 processor	1,200.00
Total Hardware					196,583.86
Service					
Bill	10/26/2001		NIST ATP customer	DNS registration	70.00
Bill	11/08/2001		One Stop Business Machine	overhaul hplj4 printer	317.17
Bill	03/29/2002	AAAI1097	Silicon City	hot swap bays not working	713.36
Bill	07/12/2002		One Stop Business Machine		107.17
Bill	08/07/2002	AAAI1187	Silicon City		111.99
Bill	09/30/2002	607660	Gurfein Customer	repair gurfein computer	105.00
Total Service					1,424.69
Software					
Bill	10/26/2001	605234	General Computer and Service	ms windows 2000 pro	278.00
Credit Card Charge	11/09/2001		Winzip Software	winzip	29.00
Credit Card Charge	11/09/2001		Digital River	software	107.90
Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	442.35
Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	178.61
Bill	11/14/2001	605391	General Computer and Service	win98 bootable disk	99.00
Bill	11/14/2001	695422	General Computer and Service	ms visual studio cd	480.00
Bill	11/20/2001	605374	General Computer and Service	wintel os software	1,435.00
Bill	11/20/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	77.67
Bill	11/20/2001	605566	General Computer and Service	ms project management software	480.00
Bill	12/22/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	776.74
Credit Card Charge	01/04/2002		Data Vision Computer		119.00
Bill	01/10/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	462.20
Credit Card Charge	03/22/2002		Adobe Systems	378349017215000 WWW.ADOBE.CC	767.39
Credit Card Charge	03/28/2002		Digital River		72.92
Bill	03/30/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	12.43
Credit Card Charge	04/14/2002		Win Drivers.com		22.95
Credit Card Charge	05/03/2002		MCAFEE	antivirus	41.54
Credit Card Charge	05/06/2002		Intuit	qb premier 2002	1,634.52
Credit Card Charge	05/07/2002		Element5 Software	378349017215000 GETINFO.ELEME	15.63
Credit Card Charge	05/08/2002		techalchemy software	378349017215000 TECHALCHEMY L	34.95
Credit Card Charge	05/08/2002		Regsoft	378349017215000 REGSOFT.COM,	32.94
Credit Card Charge	05/08/2002		Win Drivers.com	378349017215000 WNT*REG.NET S	34.95
Credit Card Charge	05/10/2002		Real Audio Video Networks	378349017215000 REAL GOLDPASS	9.95
Credit Card Charge	05/10/2002		Intuit	378349017215000 INTUIT SOFTWR	744.46
Credit Card Charge	05/12/2002		NAIE Store	378349017216008 NAIESTORE	49.73
Credit Card Charge	05/13/2002		Intuit	378349017216008 INTUIT SOFTWR	343.62
Credit Card Charge	05/15/2002		Roxio Software	cd burner	105.90

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

05368

Type	Date	Num	Name	Memo	Paid Amount	*
Credit Card Charge	05/15/2002		Regsoft		25.00	
Credit Card Charge	05/16/2002		runtine software	378349017216008 RUNTIME SOFTW	159.00	
Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1	378349017216008 EACCELERATION	34.00	
Credit Card Credit	05/21/2002		Intuit	378349017216008 INTUIT SOFTWR	-1,623.70	
Bill	05/22/2002	606964	General Computer and Service		127.00	
Bill	05/22/2002		General Computer and Service		179.00	
Credit Card Charge	05/27/2002		PC Modifications		96.90	
Credit Card Charge	05/30/2002		lasc software	378349017216008 JASC SOFTWARE	19.00	
Credit Card Charge	06/02/2002		MCAFEE	virus	31.15	
Credit Card Charge	06/10/2002		Real Audio Video Networks	378349017216008 REAL GOLDPASS	9.95	
Credit Card Charge	06/22/2002		NIST ATP customer	update ocr package	68.94	
Bill	07/01/2002	607268	General Computer and Service		179.00	
Bill	07/01/2002	607213	General Computer and Service		749.00	
Credit Card Charge	07/04/2002		NIST ATP customer	378349017216008 MICROSOFT TEC	245.00	
Bill	07/05/2002	228288	NIST ATP customer		1,643.25	
Credit Card Charge	07/10/2002		NIST ATP customer	378349017217006 REAL GOLDPASS	9.95	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 118	199.84	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 117	1,024.75	
Bill	08/02/2002	228288	NIST ATP customer		3,000.00	
Credit Card Charge	08/02/2002		techalchemy software		36.00	
Credit Card Charge	08/05/2002		www.esellerate	378349017217006 WWW.ESELLERA	19.95	
Credit Card Charge	08/11/2002		Real Audio Video Networks		9.95	
Credit Card Charge	08/14/2002		Apple Computers	378349017217006 APPLE COMPUTE	32.46	
Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM, I	39.95	
Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM, I	19.95	
Credit Card Charge	09/10/2002		Real Audio Video Networks	download service	9.95	
Bill	09/11/2002	228288	NIST ATP customer		2,000.00	
Credit Card Charge	09/14/2002		NIST ATP customer	DiskShare NFS Server	159.00	
Credit Card Charge	09/14/2002		NIST ATP customer	Premium Maintenance	99.00	
General Journal	09/30/2002			DBK Inv. 163	239.37	
General Journal	09/30/2002				314.49	
Total Software					18,046.45	
Total Computer					223,608.44	F/S
Conferences						
Bill	10/26/2001		MMVR	mmvr conference fee for dbk	430.00	
Bill	11/07/2001	5782-103184	NIST ATP	late payment national meeting	20.18	
Bill	11/07/2001	5782-103184	NIST ATP	interest on late payment	0.10	
Bill	11/23/2001		MMVR	non presenter early rate Dr. Bucholz	540.00	
Credit Card Charge	02/05/2002		SIAM	siam med imaging	250.00	
Bill	02/25/2002	10282	SGI Developers	sgi developers meeting	295.00	
Bill	02/28/2002	letter 2/13	St Louis University	mmvr	548.34	
Bill	02/28/2002	letter 2/24	Elsha Gurfein (VENDOR)	misc costs	236.94	
Credit Card Charge	03/12/2002		SIAM	SIAM meeting	250.00	
Credit Card Charge	05/21/2002		CONFERENCE MANAGEMENCOLLE	378349017216008 CONFERENCE M	375.00	
Credit Card Charge	05/22/2002		IEEE	378349017216008 IEEE-RENEW	229.48	
Bill	07/02/2002	PTSWS-0401	NIST ATP customer	dbk/lee gurfein	50.00	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount	*
Bill	07/05/2002		Elsha Gurfein (VENDOR)		300.00	
Bill	07/05/2002		NIST ATP customer	sbir meeting	225.00	
Bill	07/13/2002	1004	Joan Hayes CPA		1,090.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 121	310.50	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 122	200.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 123	300.00	
General Journal	09/23/2002			DBK Inv. 162	-262.50	
Total Conferences					5,388.04	F/S
Consultant						
Cox						
General Journal	09/30/2002			Jim Cox's 1099 pay	33,930.00	
Total Cox					33,930.00	
Advanced Tech Grp						
Bill	11/26/2001	Gate 1	Advanced Technology Group		1,000.00	
Bill	12/06/2001	Gate 1	Advanced Technology Group		1,000.00	
Bill	01/09/2002	Gate 2	Advanced Technology Group		1,000.00	
Bill	02/04/2002	Gate 2	Advanced Technology Group		1,000.00	
Bill	02/28/2002	Gate 2	Advanced Technology Group		1,000.00	
Bill	03/29/2002	Gate 3	Advanced Technology Group		500.00	
Bill	03/29/2002	Gate 2	Advanced Technology Group		500.00	
Bill	05/01/2002	Gate 3	Advanced Technology Group		1,000.00	
Bill	06/03/2002	Gate 3	Advanced Technology Group		1,000.00	
Bill	07/13/2002	Gate 3	Advanced Technology Group		1,000.00	
Bill	09/12/2002	Aug 2002	Advanced Technology Group	Aug 2002	1,000.00	
Bill	09/30/2002	Sept. 2002	Advanced Technology Group	Sept. 2002	1,000.00	
Bill	09/30/2002	Oct. 2002	Advanced Technology Group	Oct. 2002	1,000.00	
Total Advanced Tech Grp					12,000.00	
Abe Karron						
Bill	05/22/2002		Karron (ABE)	Site Visit Consult	1,000.00	
Total Abe Karron					1,000.00	
Computer						
Wolberg						
Bill	12/10/2001	112801	George Wolberg	November	1.00	
Bill	12/12/2001	112801	George Wolberg	November	8,332.33	
Bill	01/10/2002	Dec Invoice	George Wolberg	Dec	8,333.33	
Bill	02/06/2002		George Wolberg	Jan payment	8,333.33	
Bill	04/02/2002		George Wolberg		4,225.00	
Bill	05/01/2002	043002	George Wolberg		8,450.00	
Total Wolberg					37,674.99	
Total Computer					37,674.99	
Systems						
Bill	10/31/2001	consulting	Scott Albin		1,000.00	
Bill	11/23/2001		Scott Albin		500.00	
Bill	01/21/2002		Scott Albin		500.00	
Total Systems					2,000.00	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount	*
Honoraria						
Bill	11/09/2001		Bluemthal Associates	lecture honoraria, dr. edw weinberger	200.00	
Bill	05/01/2002		Stephen Frost		100.00	
Bill	05/01/2002		Radio Logic		100.00	
Bill	08/02/2002		Yehoshua Zeevi		375.00	
Total Honoraria					775.00	
Temp Help						
Bill	11/08/2001		Ferrand	sunday apartment sitting	100.00	
Bill	11/08/2001		Ferrand	monday apartment sitting	75.00	
Bill	11/08/2001		Ferrand	tuesday half day	50.00	
Bill	01/07/2002	clerical	Ferrand	23 hours 8.00 / hour	184.00	
Bill	03/23/2002		Ferrand	scanning	100.00	
Bill	03/25/2002	scanning	Ferrand	scanning	100.00	
Bill	08/18/2002		The Jackson Group	Inv # 02-CA-01	1,360.00	
Bill	09/06/2002		The Jackson Group	Inv # 02-CA-02	920.00	
Bill	09/19/2002		The Jackson Group	Inv # 02-CA-03	1,000.00	
Bill	09/30/2002		The Jackson Group	Inv # 02-CA-04	1,650.00	
Total Temp Help					5,539.00	
Total Consultant					92,918.99	F/S
Employee Benefits						
Employer Payroll Exp						
General Journal	09/30/2002		Payroll Taxes	Reclassify ER Taxes	22,609.49	
Total Employer Payroll Exp					22,609.49	
Doctors & Dentists						
Bill	10/26/2001	consult	R.White	clinical consultant	600.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 124	600.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 104	12,877.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 106	340.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 113	360.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 102	7,000.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 101	5,009.50	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 125	600.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 126	30.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 132	118.00	
General Journal	08/02/2002		Karron DB (VENDOR)	DBK Inv. 155	405.00	
General Journal	08/16/2002		Karron DB (VENDOR)	DBK Inv. 150	2,500.00	
General Journal	08/23/2002		Karron DB (VENDOR)	DBK Inv. 153	450.00	
General Journal	08/26/2002		Karron DB (VENDOR)	DBK Inv. 152	1,350.00	
General Journal	08/26/2002		Karron DB (VENDOR)	DBK Inv. 151	1,700.00	
General Journal	09/01/2002		Karron DB (VENDOR)	DBK Inv. 154	585.00	
Bill	09/30/2002		Elsha Gurfein (VENDOR)		357.00	
Bill	09/30/2002		Todd J. Berman, D.M.D.		375.00	
General Journal	09/30/2002			For Nicky after dental surgery	-25.00	
Total Doctors & Dentists					35,231.50	
Health Insurance Premiums						
Bill	10/26/2001		Oxford	oct health insurance	441.79	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

05371

Type	Date	Num	Name	Memo	Paid Amount
Bill	12/22/2001	Dec 01	Oxford	Dec 2001	480.78
Bill	12/22/2001	Nov 01	Oxford	health	480.78
Bill	01/01/2002	Jan 01	Oxford	health insurance	480.78
Bill	01/21/2002	20450677	Oxford	feb oxford	480.78
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reimbursement Oct	617.40
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reim Nov	617.40
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reimburs Dec	617.40
Bill	02/07/2002		Elsha Gurfein (VENDOR)	health insurance reimburse Jan	617.40
Bill	02/28/2002	20590751	Oxford	dbk insurance	480.78
Bill	02/28/2002	20590751	Oxford	abk insurance	556.69
Bill	03/01/2002	20590751a	Oxford	abe adjustments	1,113.38
Bill	03/09/2002	Aetna March	Elsha Gurfein (VENDOR)	gurfein group insurance	617.00
Bill	03/09/2002	Aetna Feb	Elsha Gurfein (VENDOR)		617.00
Bill	03/29/2002	20771856	Oxford	April Health Insurance	1,037.47
Bill	04/14/2002		Elsha Gurfein (VENDOR)	gurfein health insurance	617.40
Bill	05/01/2002	20941336	Oxford	may coverage	1,543.55
Bill	05/14/2002		Elsha Gurfein (VENDOR)	medigap	444.27
Bill	05/22/2002	21083015	Oxford	June Health Insurance	1,290.51
Bill	07/01/2002	21269508	Oxford	July Heath Insurance	1,290.51
Bill	07/30/2002		Elsha Gurfein (VENDOR)	medigap	417.65
Bill	07/30/2002	103286507	Elsha Gurfein (VENDOR)	Horizon (08-01-02 to 10-31-02)	444.27
Bill	08/02/2002	21431559	Oxford	Coverage Period 08/01/02 - 08/31/02	1,771.29
Bill	09/06/2002	21609337	Oxford	Coverage Period 09/01/02 - 09/30/02	101.22
Bill	09/30/2002		Elsha Gurfein (VENDOR)	09/01/02 - 10/01/02	417.65
Bill	09/30/2002		Elsha Gurfein (VENDOR)	08/01/02 - 09/01/02	417.65
Total Health Insurance Premiums					18,012.80
Fitness					
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 127	133.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 128	237.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 129	237.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 130	157.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 131	158.00
General Journal	08/30/2002		Karron DB (VENDOR)	DBK Inv. 149	323.50
Total Fitness					1,245.50
Parking					
Bill	11/07/2001	parking card	NYC DOT	2x 50$ nyc parking cards	100.00
Bill	03/01/2002	3/1 proforma	NYC DOT	parking	300.00
Bill	05/14/2002		Elsha Gurfein (VENDOR)		220.77
Credit Card Charge	05/15/2002		First and 96th Street Management	378349017216008 1ST & 96TH ST M	18.99
Bill	07/05/2002		Elsha Gurfein (VENDOR)		18.00
Bill	07/30/2002		Elsha Gurfein (VENDOR)	Expense Reimbursement (05/10/02 -	35.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 133	21.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 142	40.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 143	2.00
Bill	08/02/2002		NYC DOT		300.00
Bill	08/02/2002		Yehoshua Zeevi		78.00

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount
Bill	08/02/2002		NIST ATP customer	Expense Reimbursement	25.00
Bill	08/02/2002	366999900-0	NYC Dep. of Finance Parking Violatio	Plate # MK3201	55.00
Credit Card Charge	08/21/2002		NIST ATP customer	378349017211025 CENTRAL PARKI	25.00
Total Parking					1,238.76
Employee Childcare					
Bill	06/25/2002	1	Rosalee P. Metz	Childcare charges for week ending 06	100.00
Bill	06/25/2002	2	Rosalee P. Metz	Childcare charges for week ending 06	100.00
Bill	06/25/2002	3	Rosalee P. Metz	Childcare charges for week ending 06	100.00
Bill	07/01/2002	4	Rosalee P. Metz	Childcare charges for week ending 06	100.00
Bill	07/05/2002	5	Rosalee P. Metz	Childcare charges for week ending 07	100.00
Bill	07/13/2002	6	Rosalee P. Metz	Childcare charges for week ending 07	100.00
Bill	07/26/2002	7	Rosalee P. Metz	Childcare charges for week ending 07	100.00
Bill	07/26/2002	8	Rosalee P. Metz	Childcare charges for week ending 07	100.00
Bill	08/02/2002	9	Rosalee P. Metz	Childcare charges for week ending 08	100.00
Bill	08/19/2002	11	Rosalee P. Metz	Childcare charges for week ending 08	100.00
Bill	08/19/2002	10	Rosalee P. Metz	Childcare charges for week ending 08	100.00
Bill	08/23/2002	12	Rosalee P. Metz	Childcare charges for week ending 08	100.00
Bill	09/11/2002	13	Rosalee P. Metz	Childcare charges for week ending 08	100.00
Bill	09/12/2002	14	Rosalee P. Metz	Childcare charges for week ending 09	100.00
Bill	09/13/2002	15	Rosalee P. Metz	Childcare charges for week ending 09	100.00
Bill	09/19/2002	16	Rosalee P. Metz	Childcare charges for week ending 09	100.00
Bill	09/30/2002	17	Rosalee P. Metz	Childcare charges for week ending 09	100.00
Total Employee Childcare					1,700.00
Pharmacy					
Bill	11/20/2001		Pharmacy	finance charge	11.94
Bill	12/06/2001		Pharmacy	finance charge	12.12
Bill	12/06/2001		Pharmacy	finance charge	12.30
Bill	12/06/2001		Pharmacy	late fee on account; paid by DBK as p	8.47
Bill	12/06/2001		Pharmacy		1.61
Credit	12/06/2001		Pharmacy	refund fees	-12.12
Credit	12/06/2001		Pharmacy	refund fees	-12.30
Credit	12/06/2001		Pharmacy	refund	-1.61
Credit	12/06/2001		Pharmacy	refund	-8.47
Bill	03/01/2002		Pharmacy	pharmacy dbk	116.42
Bill	03/09/2002	Feb Invoice	Corner Drug Store	drug plan	388.85
Bill	04/15/2002		Corner Drug Store		145.47
Bill	05/22/2002	130001	Corner Drug Store		4.43
Bill	07/02/2002	101013	Corner Drug Store		237.42
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 103	2,127.80
Bill	08/07/2002		Corner Drug Store		33.50
Bill	09/11/2002		Corner Drug Store		206.72
Bill	09/30/2002		Corner Drug Store		473.98
General Journal	09/30/2002		Karron DB (VENDOR)	DBK Inv. 157	389.60
Total Pharmacy					4,136.13
Transitcheks					
Bill	10/26/2001	00148580	TransitChek Employer Service	15$ bonus card	90.00

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

05373

Type	Date	Num	Name	Memo	Paid Amount	*
Bill	10/26/2001	00148580	TransitChek Employer Service	processing fee	3.60	
Bill	10/26/2001	00148580	TransitChek Employer Service	packaging and delivery	12.00	
Bill	03/01/2002		TransitChek Employer Service	employee fringe/travel	230.40	
Bill	06/26/2002		TransitChek Employer Service	employee fringe/travel	303.20	
Total Transitcheks					639.20	
Total Employee Benefits					84,813.38	F/S
Office						
NIST Bank Acct Fees						
Check	10/01/2001		Chase Bank	analysis fee	25.00	
Check	11/07/2001		Chase Bank	Analysis Fee	7.54	
Check	11/23/2001		NIST ATP customer	open account	100.00	
Total NIST Bank Acct Fees					132.54	
Dues & Prof. Memberships						
Credit Card Charge	05/30/2002		IEEE	ieee membership	36.00	
Credit Card Charge	07/24/2002		Sigma Xi Scientific Society	378349017217006 SIGMA XI THE SC	460.00	
Bill	08/02/2002		IEEE	Member # 00273128	54.13	
Credit Card Charge	08/16/2002		NIST ATP customer	378349017217006 AMERICAN ASSC	186.00	
Total Dues & Prof. Memberships					736.13	
Capital Improvement						
Bill	09/30/2002		Mistretta Electric Corp.		3,500.00	
Total Capital Improvement					3,500.00	
Postage & Delivery						
Bill	10/22/2001	5-975-51747	Federal Express	transportation to hope snowden	0.61	
Bill	10/22/2001	5-975-51747	Federal Express	bonus discounts	-0.02	
Bill	10/22/2001	5-975-51747	Federal Express	bonus discounts	-0.61	
Bill	10/22/2001	5-975-51747	Federal Express	special handleing charges	0.02	
Bill	10/26/2001	5-975-18206	Federal Express	to hope snowden	7.01	
Bill	10/26/2001	97090694	Deluxe Business Forms	shipping and handling	6.76	
Bill	10/26/2001	i97091017	Deluxe Business Forms	shipping and handleing	10.74	
Bill	10/26/2001	5-975-51747	Federal Express	transportation to hope snowden	11.89	
Bill	10/26/2001	5-975-51747	Federal Express	special handleing charges	0.45	
Credit Card Charge	11/17/2001		United States Postal Service	sgi overnight letter and general postag	104.40	
Bill	12/06/2001	2001 pob rent	United States Postal Service	PO Box 1783	170.00	
Credit Card Charge	12/10/2001		United States Postal Service	378349017215000 USPS 355825002	73.85	
Bill	12/28/2001		Deluxe Business Forms	rush on above	29.25	
Bill	01/09/2002	AAAI1098	Silicon City	shipping	18.00	
Bill	01/10/2002	4-072-76354	Federal Express	overnight computer shippment	126.41	
Bill	01/10/2002	4-073-04443	Federal Express	return rma produce	10.22	
Credit Card Charge	02/16/2002		United States Postal Service	express mail	68.73	
Bill	02/28/2002	4-120-04136	Federal Express	mmvr thinkpad shipment	63.33	
Bill	02/28/2002	AAAQ1780	Silicon City	shipping	15.00	
Bill	02/28/2002	4-121-05088	Federal Express		45.83	
Bill	03/29/2002	AAAI1123	Silicon City		34.65	
Bill	03/31/2002	AAAI1120	Silicon City		28.54	
Bill	03/31/2002	AAAI1123	Silicon City		0.35	
Bill	04/24/2002	4-169-55299	Federal Express		12.15	

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

05374

Type	Date	Num	Name	Memo	Paid Amount
Credit Card Charge	04/25/2002		United States Postal Service		32.45
Bill	04/30/2002	nyc007	american media systems inc	overnight	74.15
Bill	05/01/2002	4-169-92355	Federal Express		61.79
Bill	05/22/2002	4-217-38457	Federal Express		16.65
Bill	05/22/2002	AAAI1138	Silicon City	Loan	20.00
Bill	05/22/2002	4-217-00041	Federal Express		7.48
Bill	05/24/2002	AAA1145	Silicon City		12.00
Bill	05/24/2002	AAA1144	Silicon City		20.00
Bill	05/24/2002	AAAI1147	Silicon City	Loan	25.00
Bill	05/24/2002	AAAI1150	Silicon City	Loan	12.00
Bill	05/24/2002	AAAI1152	Silicon City	Loan	15.00
Bill	06/01/2002		Silicon City	Loan	113.55
Bill	06/02/2002	22040517	american media systems inc		8.58
Bill	06/02/2002	22040511	american media systems inc		8.15
Bill	06/03/2002		Federal Express	Account 1872-0220-5	69.87
Bill	06/03/2002	AAAI1155	Silicon City	shipping	29.43
Bill	07/02/2002	4-265-21953	Federal Express	1872-0220-5	36.45
Bill	07/05/2002	4-264-82713	NIST ATP customer	Memo 1872-0220-5	12.17
Bill	07/05/2002	4-265-98837	Federal Express		31.29
Bill	07/06/2002	AAAI1155	Silicon City	shipping	4.64
Bill	07/13/2002	4-312-35611	Federal Express	Acct # 1872-0220-5	14.36
Bill	08/07/2002	AAAI1165	NIST ATP customer	shipping	58.65
Bill	08/07/2002	4-313-46767	Federal Express		11.52
Bill	08/07/2002	4-313-81821	Federal Express		22.36
Bill	08/18/2002	4-360-20829	Federal Express		7.79
Bill	09/11/2002	AAAI1155	Silicon City	shipping	5.89
Bill	09/11/2002	4-360-60079	Federal Express		60.08
Bill	09/12/2002	DBK05	NIST ATP customer		9.61
Bill	09/19/2002	4-361-79441	Federal Express		58.67
Bill	09/30/2002	AAAI1155	Silicon City	shipping	82.41
Bill	09/30/2002	4-408-09543	Federal Express		12.75
Total Postage & Delivery					1,792.30
Printing and Reproduction					
Bill	10/26/2001	97090694	Deluxe Business Forms	checks	97.50
Bill	10/26/2001	i97091017	Deluxe Business Forms	checks	97.50
Bill	10/26/2001	i97091017	Deluxe Business Forms	deposit tickets	31.95
Bill	12/28/2001		Deluxe Business Forms	program checks	97.50
Total Printing and Reproduction					324.45
Research					
Credit Card Charge	11/12/2001		Borders Books	dns book for charles	48.66
Credit Card Charge	11/28/2001		Win Drivers.com	subscription	14.95
Credit Card Charge	06/08/2002		Barnes and Nobel Book Stores	378349017211025 BARNES & NOBL	18.40
Credit Card Charge	07/26/2002		NIST ATP customer	online research archive access	49.95
Total Research					131.96
Meals					
Credit Card Charge	11/04/2001		Sams Noodle Shop	working late with student/employee	14.35

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount	*
Credit Card Charge	11/05/2001		Rey del Bistec		63.44	
Credit Card Charge	11/09/2001		Travel Plaza	nist atp	4.81	
Credit Card Charge	11/12/2001		Roxy Deli	speaker dinner	34.97	
Credit Card Charge	11/19/2001		Second Ave Deli	dr. tiecher	30.58	
Credit Card Charge	11/29/2001		Nathan Hale Restaurant	lunch with ITAC Franklyn Madison	41.75	
Credit Card Charge	12/17/2001		Abb goo jung restaurant	dinner with collaborator Dr. Buholz	35.20	
Credit Card Charge	01/21/2002		Sams Noodle Shop	mmvr	18.65	
Credit Card Charge	02/05/2002		Sams Noodle Shop	overtime	18.70	
Credit Card Charge	02/18/2002		Sams Noodle Shop	with jim cox discussing dmt after hour	26.70	
Credit Card Charge	04/08/2002		Cafe Con Leche	david reddy/consultant	43.35	
Credit Card Charge	05/30/2002		sachi restaurant	mike anshel	86.70	
Credit Card Charge	06/11/2002		Mee Nodle Shop and Gril	staff meeting	21.40	
Credit Card Charge	06/11/2002		Sams Noodle Shop	staff meeting	34.00	
Credit Card Charge	06/13/2002		Maru Maru Sushi	ted leslie	19.85	
Credit Card Charge	06/18/2002		NIST ATP customer	mike anshel	89.50	
Credit Card Charge	06/25/2002		La Bella Pizza of N.Y.C.	La Bella Pizza of N.Y.C.	33.18	
Credit Card Charge	07/01/2002		NIST ATP customer	gurfein and bernstein	80.85	
Credit Card Charge	07/02/2002		NIST ATP customer	Lee G and Franklyn Madison	30.25	
Credit Card Charge	07/03/2002		NIST ATP customer	scott working late	13.20	
Credit Card Charge	07/12/2002		Sams Noodle Shop	378349017217006 SAM'S NOODLE S	29.10	
Credit Card Charge	07/22/2002		Sams Noodle Shop	378349017217006 SAM'S NOODLE S	23.55	
Credit Card Charge	07/30/2002		Sams Noodle Shop	late night with jim cox	19.45	
Credit Card Charge	07/30/2002		Gotham Bar and Grill	bud mishra, jim cox, dbk and peter cli	199.45	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 114	188.46	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 115	113.22	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 116	9.72	
Credit Card Charge	08/21/2002		NIST ATP customer	franklyn madison	23.50	
Credit Card Charge	09/03/2002		NIST ATP customer	working late	35.65	
Credit Card Charge	09/05/2002		NIST ATP customer	working late with howell silverman	24.35	
Credit Card Charge	09/24/2002		Sams Noodle Shop		17.10	
Credit Card Charge	09/26/2002		La Bella Pizza of N.Y.C.	378349017216008 LA BELLA PIZZA (	21.73	
Credit Card Charge	09/30/2002		La Bella Pizza of N.Y.C.	378349017216008 LA BELLA PIZZA (	15.13	
Total Meals					1,461.84	
Cleaning						
Bill	10/14/2001		Ferrand	labor	90.91	
Bill	10/14/2001		Ferrand	laundry	2.73	
Bill	10/14/2001		Ferrand	labor	100.00	
Bill	10/14/2001		Ferrand	office cleaning	100.00	
Bill	10/14/2001		Ferrand	apt cleaning	100.00	
Bill	10/26/2001		Ferrand	labor	9.09	
Bill	10/26/2001		Ferrand	laundry	0.27	
Bill	10/31/2001		Ferrand	friday cleaning	100.00	
Bill	11/20/2001		Ferrand		100.00	
Bill	11/26/2001		Ferrand	Nov 26	100.00	
Bill	12/19/2001		Ferrand	12/17 cleaning	100.00	
Bill	12/24/2001	Dec 24	Ferrand		100.00	

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

05376

Type	Date	Num	Name	Memo	Paid Amount
Bill	12/31/2001		Ferrand		100.00
Bill	01/07/2002		Ferrand		100.00
Bill	01/07/2002		Ferrand	11/12	100.00
Bill	01/07/2002		Ferrand	12/3	100.00
Bill	01/07/2002	office	Ferrand	cleaning 1/7	100.00
Bill	01/21/2002		Ferrand		100.00
Bill	02/04/2002		Ferrand	cleaning	100.00
Bill	03/04/2002		Ferrand		100.00
Bill	03/04/2002		Ferrand		100.00
Bill	03/04/2002		Ferrand		100.00
Bill	03/11/2002		Ferrand		100.00
Bill	03/25/2002		Ferrand		100.00
Bill	04/25/2002		Ferrand		100.00
Bill	04/25/2002		Ferrand		100.00
Bill	05/02/2002		Ferrand		100.00
Bill	05/22/2002		Ferrand		100.00
Bill	05/22/2002		Ferrand		100.00
Bill	06/03/2002		Ferrand		100.00
Bill	06/25/2002		Ferrand		100.00
Bill	07/13/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	07/13/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	07/13/2002		NIST ATP customer		100.00
Bill	07/20/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	08/01/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	08/02/2002	scanning	NIST ATP customer		100.00
Bill	08/18/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	08/29/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	08/29/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	08/29/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	09/11/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	09/11/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	09/30/2002		Ferrand	Cleaning (office) charges for the week	100.00
Bill	09/30/2002		Ferrand	Cleaning (office) charges for the week	100.00
Total Cleaning					4,203.00
Hardware					
Credit Card Credit	06/09/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	-86.78
Credit Card Charge	06/24/2002		Jensen Tools Inc		247.60
Credit Card Charge	06/24/2002		Jensen Tools Inc		33.00
Credit Card Charge	08/01/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	64.92
Credit Card Charge	09/19/2002		Homefront Hardware		145.08
Credit Card Charge	09/20/2002		Data Vision Computer		1,519.95
Credit Card Charge	09/23/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	87.29
Credit Card Charge	09/28/2002		OFFICE DEPOT		587.64
Credit Card Charge	09/28/2002		Radio Shack		59.22
Total Hardware					2,657.92
Supplies					

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

	Type	Date	Num	Name	Memo	Paid Amount	*
	Bill	10/14/2001		Ferrand	cleaning supplies	6.36	
	Bill	10/26/2001		Ferrand	cleaning supplies	0.64	
	Credit Card Charge	11/04/2001		OFFICE DEPOT	backup tapes	168.57	
	Credit Card Charge	11/16/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	18.39	
	Credit Card Charge	11/18/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	402.63	
	Bill	11/28/2001		Qcheck	blank checks for new NIST ATP DMT	55.85	
	Credit Card Charge	12/30/2001		QuickBooks Online Payroll Service	378349017215000 INTUIT QB PAYR(	129.00	
	Credit Card Charge	01/19/2002		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	57.37	
	Credit Card Charge	02/02/2002		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	214.88	
	Credit Card Charge	02/09/2002		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	183.98	
	Credit Card Charge	03/01/2002		Office Max	printer paper	28.20	
	Credit Card Charge	03/15/2002		OFFICE DEPOT, INC. NEW YORK	378349017215000 OFFICE DEPOT, I	190.52	
	Credit Card Charge	05/14/2002		Coffee Distributing	378349017216008 COFFEE DISTRIB	84.26	
	Bill	07/01/2002	735052	Coffee Distributing		76.21	
	Credit Card Charge	07/03/2002		Kips Bay Hardward TV		8.66	
	Credit Card Charge	07/08/2002		OFFICE DEPOT		233.64	
	Credit Card Credit	07/09/2002		OFFICE DEPOT		-116.50	
	Credit Card Charge	07/10/2002		OFFICE DEPOT	378349017211033 OFFICE DEPOT, I	65.98	
	Credit Card Charge	07/12/2002		OFFICE DEPOT	378349017211033 OFFICE DEPOT, I	5.99	
	Credit Card Credit	07/12/2002		OFFICE DEPOT	refund	-59.99	
	Credit Card Charge	07/26/2002		NIST ATP customer	keys	6.50	
	Credit Card Charge	07/29/2002		OFFICE DEPOT	New phone	149.99	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 105	254.74	
	Credit Card Charge	08/02/2002		OFFICE DEPOT		97.48	
	Credit Card Charge	08/19/2002		Homefront Hardware		61.20	
	Credit Card Charge	08/23/2002		United States Postal Service		37.00	
	Credit Card Charge	08/23/2002		OFFICE DEPOT		3.99	
	Credit Card Charge	08/29/2002		NIST ATP customer	378349017217006 OFFICE DEPOT, I	19.67	
	Credit Card Charge	09/03/2002		NIST ATP customer	378349017217006 OFFICE DEPOT, I	23.23	
	Credit Card Charge	09/05/2002		Homefront Hardware		47.50	
	Credit Card Charge	09/07/2002		Lumberland		9.90	
	Credit Card Charge	09/14/2002		Homefront Hardware	378349017216008 HOMEFRONT TR(	40.51	
	Credit Card Charge	09/17/2002		OFFICE DEPOT		179.94	
	Credit Card Charge	09/17/2002		OFFICE DEPOT		49.99	
	Credit Card Charge	09/18/2002		OFFICE DEPOT		301.97	
	Bill	09/19/2002		Nicholee Wynter		4.39	
	Credit Card Charge	09/27/2002		OFFICE DEPOT		3.24	
	Credit Card Charge	09/28/2002		OFFICE DEPOT		74.98	
	Credit Card Charge	09/28/2002		OFFICE DEPOT		32.46	
Total Supplies						3,153.32	
Total Office						18,093.46	F/S
Payroll Expenses							
Late filing fee							
	Bill	08/30/2002		State of New Jersey NJ-927	Late Payment Fee	29.01	
Total Late filing fee						29.01	
Salaries							

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances

For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount	*	
Employee Wages Taxes and Adjustements (from payroll system)					294,549.20		The download from the G/L was
Difference noted					0.02		replaced, by auditor, with totals
General Journal	09/30/2002			Gross salary DBK	61,918.00		from separate payroll download
General Journal	09/30/2002			Jim Cox's 1099 pay	-33,930.00		direct from the payroll system.
Total Salaries					322,537.22		
Total Payroll Expenses					322,566.23	F/S	
Professional Fees							
NIST audit							
Bill	01/09/2002	Jan retainer	Feldman	jan retainer	1,000.00		
Bill	02/01/2002	feb retainer	Feldman	retainer	1,000.00		
Credit Card Charge	02/09/2002		Feldman	feb advance	1,000.00		
Check	05/02/2002	10184	Joan Hayes CPA	May Accounting Retainer	1,000.00		
Total NIST audit					4,000.00		
Patent							
Bill	12/06/2001	288699	Pennie & Edmonds	patent attorney fee	508.08		
Bill	08/02/2002	605489	Pennie & Edmonds	patent annunities for 5th year	334.00		
Bill	09/30/2002	20092	NIST ATP customer	wolberg consult	352.60		
Total Patent					1,194.68		
Legal Fees							
CASI							
Bill	11/09/2001		MillerESQ	retainer for services	1,000.00		
Bill	02/04/2002	feb retainer	MillerESQ		1,000.00		
Total CASI					2,000.00		
Total Legal Fees					2,000.00		
Total Professional Fees					7,194.68	F/S	
Travel							
Parking							
Bill	12/19/2001	exp reimb	Elsha Gurfein (VENDOR)	miscel parking and entertainment	339.22		
Credit Card Charge	08/15/2002		DARPA customer	DARPA	15.61		
Bill	08/26/2002	dbk147	DARPA customer	parking meter	2.00		
Bill	09/30/2002		Elsha Gurfein (VENDOR)		13.50		
Total Parking					370.33		
Taxis							
Bill	12/31/2001		Ferdouse	taxi	20.60		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 136	149.00		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 137	78.80		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 138	169.70		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 139	29.90		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 135	100.00		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 144	26.95		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 145	35.80		
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 146	11.10		
Bill	08/26/2002	dbk147	DARPA customer	darpa cash travel f	10.00		
Bill	09/19/2002		Nicholee Wynter		22.00		
General Journal	09/30/2002			DBK Inv. 164	40.00		

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

05379

	Type	Date	Num	Name	Memo	Paid Amount
Total Taxis						693.85
MTA						
	Credit Card Charge	01/08/2002		Metropolitan Transit Authority	subway	30.00
	Credit Card Charge	02/10/2002		Metropolitan Transit Authority	378349017215000 MTA NYCT	30.00
	Credit Card Charge	04/23/2002		MTA	refil transit check card	30.00
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 140	23.00
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 134	23.00
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 141	1.00
Total MTA						137.00
Airfare						
	Credit Card Charge	01/08/2002		american airlines	mmvr conference	956.50
	Credit Card Charge	01/22/2002		Jet Blue Airlines	sgi developers meeting	280.00
	Credit Card Charge	01/27/2002		american west airlines	walk up to nyc	316.00
Total Airfare						1,552.50
Ground Travel						
	Credit Card Charge	11/08/2001		Amtrak	travel to NIST ATP	274.00
	Credit Card Credit	11/13/2001		Amtrak	baltimore trip	-137.00
	Credit Card Credit	11/13/2001		Amtrak	378349017215000 AMTRAK RESERV	-137.00
	Credit Card Charge	11/18/2001		Amtrak	to nist atp meeting	274.00
	Bill	12/12/2001		Elsha Gurfein (VENDOR)	travel expenses baltimore/dc	32.80
	Bill	12/31/2001		Ferdouse	greyhound ticket	78.00
	Bill	12/31/2001		Ferdouse	2 days	300.00
	Credit Card Charge	01/28/2002		SMARTE CARTE	luggage carte rental in airport	2.00
	Credit Card Charge	01/31/2002		SMARTE CARTE	mmvr	2.00
	Credit Card Charge	02/13/2002		Amtrak	darpa/biometrics	271.00
	Credit Card Charge	02/26/2002		Eliat Transportation	to jfk for sgi meeting	50.00
	Credit Card Charge	03/05/2002		Amtrak	boston siam meeting	358.00
	Credit Card Charge	03/06/2002		Amtrak	boston siam meeting	494.00
	Credit Card Credit	03/06/2002		Amtrak	378349017215000 AMTRAK RESERV	-358.00
	Bill	04/01/2002		Emil Jovanov		272.25
	Credit Card Charge	05/28/2002		Amtrak	sbir meeting	275.00
	Credit Card Charge	05/30/2002		Amtrak	sbir conference	275.00
	Bill	07/05/2002		Elsha Gurfein (VENDOR)		51.30
Total Ground Travel						2,377.35
Hotel						
	Credit Card Charge	01/27/2002		Alay'nya and Associates	mmvr hotel	585.76
	Credit Card Charge	03/01/2002		Fairmont Hotel	sgi developers meeting	659.84
	Credit Card Charge	06/13/2002		sheraton national hotel	378349017211025 SHERATON NATI	522.42
	Credit Card Charge	07/11/2002		Ritz Carlton Hotel Washington DC	378349017217006 THE RITZ-CARLT	435.05
	Bill	08/26/2002	dbk147	DARPA customer	darpa cash travel f	9.00
Total Hotel						2,212.07
Meal						
	Credit Card Charge	11/09/2001		Travel Plaza	to nist atp	13.27
	Credit Card Charge	01/23/2002		Host International Inc	burger king in ap	3.70
	Credit Card Charge	01/23/2002		Host International Inc	mmvr	5.18
	Credit Card Charge	01/25/2002		Farmers Market Restaurant	mmvr	12.69

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances
For the Year Ended 9/30/02

Type	Date	Num	Name	Memo	Paid Amount
Credit Card Charge	01/28/2002		Host International Inc	las vegas changing planes	2.13
Credit Card Charge	01/29/2002		Moonstruck East Restraunt	with jim after pick up at airport	15.00
Credit Card Charge	02/12/2002		Orlando Teja	378349017215000 ORLANDO TEJED	12.19
Credit Card Charge	02/28/2002		Letica's Restaurant	dr. o	85.65
Credit Card Charge	03/01/2002		Triple Crown Diner	jim at kennedy airport return from sgi	12.20
Credit Card Charge	03/06/2002		Boston Park Plaza Hotel	boston siam meeting	64.12
Credit Card Charge	03/06/2002		Boston Park Plaza Hotel	378349017215000 BOSTON PARK P	11.45
Credit Card Charge	05/17/2002		Todaro Brothers	site visit	81.14
Credit Card Charge	06/13/2002		Edison Plaza	378349017211025 EDISON PLAZA C	18.00
Credit Card Charge	06/13/2002		Edison Plaza	378349017211025 EDISON PLAZA C	50.00
Credit Card Charge	07/08/2002		Mei Wah Restaurant DC	378349017217006 MEI WAH RESTA	14.61
Credit Card Charge	07/11/2002		NIST ATP customer	378349017217006 HMSHOST MARY	5.12
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 107	149.88
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 108	77.20
Credit Card Charge	08/12/2002		DARPA customer		4.69
Credit Card Charge	08/12/2002		DARPA customer		3.70
Credit Card Charge	08/12/2002		DARPA customer		2.99
Credit Card Charge	08/12/2002		DARPA customer	DARPA	7.28
Credit Card Charge	08/15/2002		Burger King		3.14
Credit Card Charge	08/15/2002		DARPA customer		5.87
Credit Card Charge	08/15/2002		DARPA customer		1.95
Bill	08/26/2002	dbk147	DARPA customer	darpa cash travel f	3.35
Total Meal					666.50
RentalCar					
Bill	11/07/2001	954738525	Hertz	woods hole meeting	295.57
Bill	12/14/2001	RR590512834	Hertz	NIST ATP meeting with	188.80
Credit Card Charge	01/27/2002		Alay'nya and Associates	mmvr	9.60
Bill	02/14/2002	251336050	Hertz	mmvr car rental	213.40
Bill	03/07/2002		Hertz	sgi developers meeting	199.80
Bill	04/24/2002	954830822	Hertz	car rental	167.97
Credit Card Charge	05/31/2002		GERMAN SANCHEZ gas station	fuel/gurfein	50.00
Credit Card Charge	06/01/2002		GETTY 56926004 FORT LEE	lee gurfein	20.00
Credit Card Charge	06/22/2002		Gaseteria #26		25.22
Bill	08/02/2002	954903644	Hertz		322.36
Bill	09/11/2002	954933114	DARPA customer		316.70
Total RentalCar					1,809.42
Fuel					
Bill	11/26/2001		NIST ATP customer	gas baltimore trip	35.49
Bill	03/29/2002		Mobil Oil		18.42
Bill	04/14/2002	stmt	Exxon Company		9.80
Bill	05/02/2002		Sunoco		17.50
Credit Card Charge	07/11/2002		Lakeside Shell Auto Service Station	378349017217006 LAKESIDE SHELL	10.30
Bill	08/02/2002		Sunoco		25.90
Bill	08/02/2002		ExxonMobil/MCCBG		19.71
Credit Card Charge	08/04/2002		GETTY	378349017217006 GETTY 06813004	12.49
Credit Card Charge	08/11/2002		GETTY	gurfein	18.85

Source: Download of account balance detail from client's general ledger system

CASI

Detail of Expense Account Balances

For the Year Ended 9/30/02

05381

	Type	Date	Num	Name	Memo	Paid Amount	*
	Credit Card Charge	08/15/2002		DARPA customer		4.85	
	Bill	09/11/2002		Exxon Company		19.79	
	Bill	09/30/2002		Sunoco		10.50	
	Bill	09/30/2002		Exxon Company	Acct # 824 123 224 1	39.08	
Total Fuel						242.68	
Toll							
	Bill	07/30/2002		Elsha Gurfein (VENDOR)	Expense Reimbursement (05/10/02 -	100.00	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 110	21.00	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 111	13.40	
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 109	44.35	
	Bill	08/02/2002		Yehoshua Zeevi		16.80	
	Bill	08/26/2002	dbk147	DARPA customer	total trip tolls	28.40	
	Bill	09/30/2002		Elsha Gurfein (VENDOR)		76.00	
Total Toll						299.95	
Total Travel						10,361.65	F/S
TOTAL						775,309.85	F/S
* **F/S**	agreed to financial statement provided by client for audit						

Source: Download of account balance detail from client's general ledger system

CASI

Payroll Reconciliation

For the Year Ended 9/30/02

05382

	From Quick Books Payroll System								
	Albin, Scott M	Cox, James L	DaSalla, Charles S	Gurfein, Elisha	Karron, Abe B	Karron, D. B.	Peralta, Regner M	Rothman, Matthew	Wine, Robert G
Employee Wages, Taxes and Adjustments									
Gross Pay									
Salary	0.00	0.00	0.00	91,666.63	0.00	113,082.00	0.00	0.00	0.00
Hourly Regular Rate	4,950.00	39,130.00	19,800.00	8,334.32	0.00	0.00	1,312.50	3,405.00	3,520.00
Total Gross Pay	4,950.00	39,130.00	19,800.00	100,000.95	0.00	113,082.00	1,312.50	3,405.00	3,520.00
Deductions from Gross Pay									
owners sweat	0.00	0.00	0.00	0.00	0.00	-27.39	0.00	0.00	0.00
Total Deductions from Gross Pay	0.00	0.00	0.00	0.00	0.00	-27.39	0.00	0.00	0.00
Adjusted Gross Pay	4,950.00	39,130.00	19,800.00	100,000.95	0.00	113,054.61	1,312.50	3,405.00	3,520.00
Taxes Withheld									
Federal Withholding 941 tax	-648.00	-3,258.00	-2,419.00	-18,144.00	0.00	-29,752.62	-64.00	-476.00	-285.00
Medicare Employee	-71.78	-75.40	-287.11	-1,450.02	0.00	-1,204.29	-19.03	-49.37	-51.04
Social Security Employee	-306.90	-322.40	-1,227.60	-5,904.53	0.00	-5,236.80	-81.38	-211.11	-218.24
NJ - Withholding	0.00	0.00	0.00	-4,429.06	0.00	0.00	0.00	0.00	0.00
NY - Withholding	-193.28	-280.45	-603.12	0.00	0.00	-7,568.78	-29.57	-165.95	-165.37
NJ - Disability Employee	0.00	0.00	0.00	-41.67	0.00	0.00	0.00	0.00	0.00
NY - Disability Employee	-5.20	-2.60	-29.20	0.00	0.00	-15.60	-2.60	-2.40	-2.60
NJ - Unemployment Employee	0.00	0.00	0.00	-15.21	0.00	0.00	0.00	0.00	0.00
New York City Resident	-121.09	-165.01	-369.78	0.00	0.00	-3,982.94	-19.55	-99.41	-90.55
NJ - Workforce Dev. Employee	0.00	0.00	0.00	-12.45	0.00	0.00	0.00	0.00	0.00
NY - City Nonresident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NY - Yonkers City Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxes Withheld	-1,346.25	-4,103.86	-4,935.81	-29,996.94	0.00	-47,761.03	-216.13	-1,004.24	-812.80
Deductions from Net Pay									
Dental Insurance (Emp)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan	-750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deductions from Net Pay	-750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pay	2,853.75	35,026.14	14,864.19	70,004.01	0.00	65,293.58	1,096.37	2,400.76	2,707.20
Employer Taxes and Contributions									
Federal Unemployment 940 tax	39.60	41.60	86.96	112.00	0.00	56.00	10.50	27.24	28.16
Medicare Company	71.78	75.40	287.11	1,450.02	0.00	2,291.36	19.03	49.37	51.04
Social Security Company	306.90	322.40	1,227.60	5,904.53	0.00	5,262.10	81.38	211.11	218.24
NJ - Disability Company	0.00	0.00	0.00	41.67	0.00	0.00	0.00	0.00	0.00
NY - Disability Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NJ - Unemployment Company	0.00	0.00	0.00	140.21	0.00	0.00	0.00	0.00	0.00
NY - Unemployment Company	194.29	204.10	503.91	0.00	0.00	333.63	51.52	133.65	154.88
Medical Insurance (Co)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vision Insurance (Co)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NJ - Health Care Subsidy Co.	0.00	0.00	0.00	235.00	0.00	0.00	0.00	0.00	0.00
NJ - Workforce Dev. Company	0.00	0.00	0.00	38.06	0.00	0.00	0.00	0.00	0.00
Total Employer Taxes and Contributions	612.57	643.50	2,105.58	7,921.49	0.00	7,943.09	162.43	421.37	452.32

* G/L agreed to client's general ledger

Source: Download of payroll summary report from client's payroll system with journal entries and other reconciling notations inserted by auditor (as referenced)

CASI
Payroll Reconciliation
For the Year Ended 9/30/02

05383

	Wynter, Nicholee A	TOTAL	Journal Entries: Jim Cox	DBK	DBK	TOTAL	*	
Employee Wages, Taxes and Adjustments			subcontractor	salary	adj.			
Gross Pay								
Salary	0.00	204,748.63		61,918.00		266,666.63		
Hourly Regular Rate	9,348.75	89,800.57	(33,930.00)			55,870.57		
Total Gross Pay	9,348.75	294,549.20	(33,930.00)	61,918.00	-	322,537.20		
Deductions from Gross Pay						-		
owners sweat	0.00	-27.39			27.39	-		
Total Deductions from Gross Pay	0.00	-27.39				(27.39)		
Adjusted Gross Pay	9,348.75	294,521.81	(33,930.00)	61,918.00	27.39	322,537.20	G/L	Salaries
Taxes Withheld						-		
Federal Withholding 941 tax	-1,022.00	-56,068.62		(17,104.00)		(73,172.62)		
Medicare Employee	-135.56	-3,343.60		(897.81)		(4,241.41)		
Social Security Employee	-579.62	-14,088.58			(27.39)	(14,115.97)		
NJ - Withholding	0.00	-4,429.06				(4,429.06)		
NY - Withholding	-330.07	-9,336.59		(4,351.00)		(13,687.59)		
NJ - Disability Employee	0.00	-41.67				(41.67)		
NY - Disability Employee	-10.40	-70.60				(70.60)		
NJ - Unemployment Employee	0.00	-15.21				(15.21)		
New York City Resident	-209.19	-5,057.52		(2,231.00)		(7,288.52)		
NJ - Workforce Dev. Employee	0.00	-12.45				(12.45)		
NY - City Nonresident	0.00	0.00				-		
NY - Yonkers City Resident	0.00	0.00				-		
Total Taxes Withheld	-2,286.84	-92,463.90	-	(24,583.81)	(27.39)	(117,075.10)		
Deductions from Net Pay						-		
Dental Insurance (Emp)	0.00	0.00				-		
Loan	0.00	-750.00				(750.00)		
Total Deductions from Net Pay	0.00	-750.00	-			(750.00)		
Net Pay	7,061.91	201,307.91	(33,930.00)	37,334.19	54.78	204,766.88		
Employer Taxes and Contributions								
Federal Unemployment 940 tax	56.00	458.06				458.06		
Medicare Company	135.56	4,430.67		897.81		5,328.48		
Social Security Company	579.62	14,113.88				14,113.88		
NJ - Disability Company	0.00	41.67				41.67		
NY - Disability Company	0.00	0.00				-		
NJ - Unemployment Company	0.00	140.21				140.21		
NY - Unemployment Company	333.63	1,909.61				1,909.61		
Medical Insurance (Co)	0.00	0.00				-		
Vision Insurance (Co)	0.00	0.00				-		
NJ - Health Care Subsidy Co.	0.00	235.00				235.00		
NJ - Workforce Dev. Company	0.00	38.06				38.06		
Total Employer Taxes and Contributions	1,104.81	21,367.16	-	897.81		22,264.97		
additional payroll taxes paid with quarterly federal and state reports						344.52		
Total payroll taxes paid						22,609.49	G/L	Payroll Taxes

* G/L agreed to client's general ledger

Source: Download of payroll summary report from client's payroll system with journal entries and other reconciling notations inserted by auditor (as referenced)

05384

THIS PAGE INTENTIONALLY LEFT BLANK

Computer Aided Surgery Incorporated

11/23/2002

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002 Nist Checking Account

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/13/2001	AAAL10...	Silicon City	Accounts Payable [split]	messenger		X		0.00
12/05/2001	3088	NIST ATP DMT Pro...	CHASE	Deposit transfe...		X	-60,000.00	60,000.00
12/10/2001	10000	George Wolberg	Accounts Payable	qchek payment	1.00	X		59,999.00
12/11/2001	86	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X		49,999.00
12/11/2001	87	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,999.00
12/12/2001	89	General Computer an...	Accounts Payable	Customer Check	50.00	X		48,949.00
12/12/2001	88	George Wolberg	Accounts Payable	Customer Check	8,332.33	X		40,616.67
12/12/2001	90	Elsha Gurfein (VEN...	Accounts Payable		32.80	X		40,583.87
12/14/2001	95	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		39,583.87
12/14/2001	94	Hertz	Accounts Payable	Customer Check	188.80	X		39,395.07
12/14/2001	91	General Computer an...	Accounts Payable	Customer Check	8,066.00	X		31,329.07
12/14/2001	93	General Computer an...	Accounts Payable	Customer Check	1,338.00	X		29,991.07
12/14/2001	92	General Computer an...	Accounts Payable	Customer Check	3,227.00	X		26,764.07
12/17/2001	320588	YC Cable	Accounts Payable [split]			X		26,764.07
12/19/2001	10001	YC Cable	Accounts Payable	VOID:unable t...		X		26,764.07
12/19/2001	10002	General Computer an...	Accounts Payable	Customer Check	623.00	X		26,141.07
12/19/2001	96	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	339.22	X		25,801.85
12/22/2001	10003	Oxford	Accounts Payable	Customer Check	480.78	X		25,321.07
12/22/2001	10004	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		25,021.07
12/22/2001	10005	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,721.07
12/22/2001	10006	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		24,421.07
12/22/2001	10007	Oxford	Accounts Payable	Customer Check	480.78	X		23,940.29
12/22/2001	10008	General Computer an...	Accounts Payable	Customer Check	4,312.00	X		19,628.29
12/22/2001	10009	Silicon City	Accounts Payable	Customer Check	10,000.00	X		9,628.29
12/22/2001		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,524.05	X		7,104.24
12/28/2001	10010	YC Cable	Accounts Payable	Customer COA...	210.00	X		6,894.24
12/28/2001	10011	General Computer an...	Accounts Payable	Customer Check	1,774.00	X		5,120.24
12/28/2001	10012	Computer Aided Sur...	CHASE	Customer Check	100.00	X		5,020.24
12/28/2001	10013	Deluxe Business For...	Accounts Payable	Customer Check	137.21	X		4,883.03
12/28/2001	10014	Oxford	Accounts Payable	Customer Check	480.78	X		4,402.25
12/28/2001	10015	Thorn	Accounts Payable	Customer Check	284.85	X		4,117.40
12/28/2001	10016	Verizon ISDN 212 2...	Accounts Payable	Customer Check	34.87	X		4,082.53
12/28/2001	10017	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	5,000.00	X		-917.47
12/31/2001	10021	DaSalla, Charles S	-split-	Customer Check	914.08	X		-1,831.55
12/31/2001	10018	Ferdouse	Accounts Payable	Customer Check	398.60	X		-2,230.15
12/31/2001	10019	General Computer an...	Accounts Payable	Customer Check	425.00	X		-2,655.15
12/31/2001	10020	Pacific Data	Accounts Payable	Customer Check	456.00	X		-3,111.15
01/01/2002	10060	Wine, Robert G	-split-	Customer Check	2,707.20	X		-5,818.35
01/03/2002	10022	Gurfein, Elisha	-split-	dec 2001 salary	5,778.00	X		-11,596.35
01/03/2002	10023	Gurfein, Elisha	-split-	Customer Check	4,611.09	X		-16,207.44

05385

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/09/2002	10024	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X	C-5	-26,207.44
01/09/2002	10025	Feldman	Accounts Payable	Customer Check	1,000.00	X		-27,207.44
01/09/2002	10026	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		-28,207.44
01/09/2002	10027	Silicon City	Accounts Payable	Customer Check	1,244.64	X		-29,452.08
01/10/2002	10035	General Computer an...	Accounts Payable	Customer Check	5,301.00	X		-34,753.08
01/10/2002	10036	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		-43,086.41
01/10/2002	10037	Silicon City	Accounts Payable	Customer Check	5,950.50	X		-49,036.91
01/10/2002	10028	Federal Express	Accounts Payable	Customer Check	126.41	X		-49,163.32
01/10/2002	10029	Federal Express	Accounts Payable	Customer Check	10.22	X		-49,173.54
01/10/2002		NIST ATP customer	Accounts Receivable			X	~~60,000.00~~	10,826.46
01/14/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1.00	X	N-3	10,825.46
01/15/2002	10030	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10031	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10032	New York State Tax ...	-split-	VOID: 133889...		X		10,825.46
01/15/2002	10033	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		10,825.46
01/15/2002	10034	Chase Bank 941 taxes	Payroll Liabilities	VOID: 13-388...		X		10,825.46
01/15/2002	10038	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		10,825.46
01/15/2002	10039	New York State Tax ...	-split-	133889180	38.59	X		10,786.87
01/15/2002	10040	N.J Division of Taxat...	Payroll Liabilities	133889180	617.41	X		10,169.46
01/16/2002	10041	Chase Bank 941 taxes	-split-	13-3889180	328.46	X		9,841.00
01/16/2002	10042	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	86.96	X		9,754.04
01/16/2002	10043	Chase Bank 941 taxes	-split-	13-3889180	4,776.00	X		4,978.04
01/16/2002		Chase Bank 940 taxes	Payroll Liabilities	13-3889180	56.00	X		4,922.04
01/16/2002	10044	Chase Bank 940 taxes	Payroll Liabilities	VOID:		X		4,922.04
01/21/2002	10045	Oxford	Accounts Payable	Customer Check	480.78	X		4,441.26
01/21/2002	10046	Scott Albin	Accounts Payable	Customer Check	500.00	X		3,941.26
01/23/2002		AMEX	Accounts Payable	3783 490172 1...	2,577.53	X	✓	1,363.73
01/23/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~60,000.00~~	61,363.73
01/25/2002	10048	Cox, James L	-split-	Customer Check	5,265.00	X	N-4	56,098.73
01/25/2002	10047	DaSalla, Charles S	-split-	Customer Check	1,544.52	X		54,554.21
01/28/2002	3125	Computer Aided Sur...	CHASE:NIST loan to ...	emergency loan...		X	500.00 D	55,054.21
01/31/2002	10059	Gurfein, Elisha	-split-	jan salary	5,778.00	X		49,276.21
02/01/2002	10049	Feldman	Accounts Payable	Customer Check	1,000.00	X		48,276.21
02/01/2002	10050	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	10,000.00	X	E	38,276.21
02/01/2002	10051	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	500.00	X	F	37,776.21
02/01/2002	10052	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	16.56	X		37,759.65
02/01/2002	10053	Chase Bank 941 taxes	-split-	13-3889180	8,156.72	X		29,602.93
02/01/2002	10054	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		29,224.60
02/01/2002	10055	New York State Tax ...	-split-	133889180	111.52	X		29,113.08
02/01/2002	10082	Gurfein, Elisha	Void Check	VOID		X		29,113.08

05386

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/04/2002	10056	Ricoh	Accounts Payable	Customer Check	6,419.57	X		22,693.51
02/04/2002	10057	General Computer an...	Accounts Payable	Customer Check	10,000.00	X		12,693.51
02/04/2002	10058	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		11,693.51
02/06/2002	10061	George Wolberg	Accounts Payable	Customer Check	8,333.33	X		3,360.18
02/07/2002	10062	Charles DaSalla	Accounts Payable	Customer Check	1,330.35	X		2,029.83
02/07/2002	10063	Elsha Gurfein (VEN...	Accounts Payable	health care exp...	2,469.60	X		-439.77
02/14/2002	10064	AT&T	Accounts Payable	Customer Check	20.35	X		-460.12
02/14/2002	10065	Federal Express	Accounts Payable	VOID:		X		-460.12
02/14/2002	10066	Hertz	Accounts Payable	Customer Check	213.40	X		-673.52
02/14/2002	10067	Pacific Data	Accounts Payable	Customer Check	295.00	X		-968.52
02/14/2002	10068	Time Warner	Accounts Payable	10 001 8785260	18.33	X		-986.85
02/14/2002	10069	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.30	X		-1,022.15
02/20/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~60,000.00~~	58,977.85
02/25/2002	10070	SGI Developers	Accounts Payable	Customer Check	295.00	X	N.5	58,682.85
02/28/2002	10071	AT&T	Accounts Payable	Customer Check	43.01	X		58,639.84
02/28/2002	10072	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	236.94	X		58,402.90
02/28/2002	10073	Federal Express	Accounts Payable	Customer Check	109.16	X		58,293.74
02/28/2002	10074	General Computer an...	Accounts Payable	Customer Check	3,832.00	X		54,461.74
02/28/2002	10075	MCI Worlcom	Accounts Payable	Customer Check	48.25	X		54,413.49
02/28/2002	10076	Oxford	Accounts Payable	Group CA2462	1,037.47	X		53,376.02
02/28/2002	10077	Silicon City	Accounts Payable	Customer Check	2,842.00	X		50,534.02
02/28/2002	10078	St Louis University	Accounts Payable	mmvr expenses	548.34	X		49,985.68
02/28/2002	10079	Zapin, Endlich & Lo...	Accounts Payable	workmans comp	463.00	X		49,522.68
03/01/2002	10080	Computer Aided Sur...	CHASE:NIST loan to ...	xfer on karron ...	14,000.00	X	G	35,522.68
03/01/2002	10081	Pharmacy	Accounts Payable	# 531	116.42	X		35,406.26
03/01/2002	10083	Gurfein, Elisha	-split-	feb salary	5,781.29	X		29,624.97
03/01/2002	10085	DaSalla, Charles S	-split-	Customer Check	1,274.21	X		28,350.76
03/01/2002	10084	Cox, James L	-split-	Customer Check	3,770.00	X		24,580.76
03/01/2002	10086	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	28.16	X		24,552.60
03/01/2002	10087	Chase Bank 941 taxes	-split-	13-3889180	823.56	X		23,729.04
03/01/2002	10088	New York State Tax ...	-split-	133889180	255.92	X		23,473.12
03/01/2002	10089	Chase Bank 941 taxes	-split-	13-3889180	2,811.00	X		20,662.12
03/01/2002	10090	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		20,283.79
03/01/2002	10091	NYC DOT	Accounts Payable	Customer Check	300.00	X		19,983.79
03/01/2002	10092	Time Warner	Accounts Payable	10 001 8785260	104.46	X		19,879.33
03/01/2002	10093	Verizon ISDN 212 2...	Accounts Payable	Customer Check	35.47	X		19,843.86
03/01/2002	10094	Webworqs (New)	Accounts Payable		300.00	X		19,543.86
03/01/2002	10095	TransitChek Employ...	Accounts Payable	Customer Check	230.40	X		19,313.46
03/02/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,155.27	X		17,158.19
03/07/2002	10096	Computer Aided Sur...	CHASE:NIST loan to ...	karron salary x...	6,000.00	X	H	11,158.19

05387

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/07/2002	10097	Hertz	Accounts Payable	Customer Check	199.80	X		10,958.39
03/07/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,669.66	X		8,288.73
03/08/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	569.57	X		7,719.16
03/09/2002	10098	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		7,102.16
03/09/2002	10099	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.00	X		6,485.16
03/09/2002	10100	Verizon Wireless	Accounts Payable	Customer Num...	29.81	X		6,455.35
03/09/2002	10101	Corner Drug Store	Accounts Payable	Customer Check	388.85	X		6,066.50
03/09/2002	10102	General Computer an...	Accounts Payable	Customer Check	1,070.00	X		4,996.50
03/09/2002	10103	MCI Worlcom	Accounts Payable	Customer Check	62.63	X		4,933.87
03/12/2002	10104	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X	J	933.87
03/12/2002		AMEX	AMERICAN EXPRES...	online payment	105.23	X		828.64
03/22/2002	10105	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	1,776.00	X	K	-947.36
03/22/2002		NIST ATP customer	Accounts Receivable			X	~~60,000.00~~	59,052.64
03/25/2002	10106	Ferrand	Accounts Payable	Customer Check	100.00	X	N-6	58,952.64
03/28/2002	10107	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	14,000.00	X	L	44,952.64
03/29/2002	10108	General Computer an...	Accounts Payable	Customer Check	3,875.00	X		41,077.64
03/29/2002	10109	Oxford	Accounts Payable	Customer Check	1,037.47	X		40,040.17
03/29/2002	10110	Silicon City	Accounts Payable	Customer Check	713.36	X		39,326.81
03/29/2002	10111	Thorn	Accounts Payable	Customer Check	284.85	X		39,041.96
03/29/2002	10112	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		38,741.96
03/29/2002	10113	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		37,741.96
03/29/2002	10114	Silicon City	Accounts Payable	Customer Check	3,482.72	X		34,259.24
03/29/2002	10115	Time Warner	Accounts Payable	10 001 8785260	114.23	X		34,145.01
03/29/2002	10116	Silicon City	Accounts Payable	Customer Check	1,005.00	X		33,140.01
03/29/2002	10117	Silicon City	Accounts Payable	Customer Check	1,849.00	X		31,291.01
03/30/2002	10120	Silicon City	Accounts Payable	Customer Check	195.00	X		31,096.01
03/30/2002	10121	Silicon City	Accounts Payable	Customer Check	1,701.00	X		29,395.01
03/30/2002	10122	General Computer an...	Accounts Payable	Customer Check	2,530.00	X		26,865.01
03/30/2002	10123	AT&T	Accounts Payable	Customer Check	9.89	X		26,855.12
03/31/2002	10126	MillerESQ	Accounts Payable		1,000.00	X		25,855.12
03/31/2002	10127	Silicon City	Accounts Payable		35.00	X		25,820.12
03/31/2002	10128	Verizon ISDN 212 2...	Accounts Payable		37.08	X		25,783.04
03/31/2002	10129	General Computer an...	Accounts Payable		365.00	X		25,418.04
03/31/2002	10130	Silicon City	Accounts Payable	Customer Check	3,354.54	X		22,063.50
03/31/2002	10125	void	Void Check	VOID		X		22,063.50
04/01/2002	10118	Cox, James L	-split-	Customer Check	3,575.00	X		18,488.50
04/01/2002	10119	DaSalla, Charles S	-split-	Customer Check	1,247.69	X		17,240.81
04/01/2002	10124	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X	M	13,240.81
04/01/2002		American Express E...	AMERICAN EXPRES...	Funds Transfer	2,589.81	X		10,651.00
04/02/2002	10131	Chase Bank 940 taxes	Payroll Liabilities	13-3889180	26.46	X		10,624.54

05388

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/02/2002	10132	Chase Bank 941 taxes	-split-	13-3889180	887.04	X		9,737.50
04/02/2002		N.J Division of Taxat...	Payroll Liabilities	VOID: 13-388...		X		9,737.50
04/02/2002	10134	New York State Tax ...	-split-	13-3889180	146.38	X		9,591.12
04/02/2002	10135	General Computer an...	Accounts Payable		389.00	X		9,202.12
04/02/2002	10136	George Wolberg	Accounts Payable	Customer Check	4,225.00	X		4,977.12
04/14/2002	10137	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	617.40	X		4,359.72
04/14/2002	10138	Exxon Company	Accounts Payable	Customer Check	9.80	X		4,349.92
04/14/2002	10139	General Computer an...	Accounts Payable	Customer Check	956.00	X		3,393.92
04/15/2002	10140	Corner Drug Store	Accounts Payable	Customer Check	145.47	X		3,248.45
04/15/2002	10141	SkyTel	Accounts Payable	2230341	55.75	X		3,192.70
04/15/2002	10142	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		3,152.18
04/15/2002	10143	Zapin, Endlich & Lo...	Accounts Payable	Customer Check	439.00	X		2,713.18
04/24/2002	10144	Federal Express	Accounts Payable	Customer Check	12.15	X		2,701.03
04/24/2002	10145	Hertz	Accounts Payable	Customer Check	167.97	X		2,533.06
04/24/2002	10146	MCI Worlcom	Accounts Payable	Customer Check	29.87	X		2,503.19
04/29/2002	10148	New York State Tax ...	-split-	133889180	74.74	X		2,428.45
04/30/2002	10147	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	1,000.00	X	√	1,428.45
04/30/2002	10149	NYS Income Tax	Payroll Liabilities	82-21727	285.07	X		1,143.38
04/30/2002	10151	NYS Income Tax	Payroll Expenses	VOID:		X		1,143.38
04/30/2002	10150	Chase Bank 941 taxes	-split-	13-3889180	448.90	X		694.48
04/30/2002	10152	Pacific Data	Accounts Payable	Customer Check	678.00	X		16.48
04/30/2002	10153	american media syste...	Accounts Payable	Customer Check	444.15	X		-427.67
04/30/2002	10154	General Computer an...	Accounts Payable	Customer Check	948.00	X		-1,375.67
04/30/2002	10155	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.98	X		-1,412.65
04/30/2002	10156	Silicon City	Accounts Payable	Customer Check	295.00	X		-1,707.65
04/30/2002	10157	NYS Income Tax	Payroll Expenses	Customer Check	5.45	X		-1,713.10
04/30/2002	10158	N.J Division of Taxat...	-split-	133889180	217.38	X		-1,930.48
05/01/2002	DEP	NIST ATP	Void Check	VOID: Automa...		X	0.00	-1,930.48
05/01/2002	10159	Cox, James L	-split-	Customer Check	3,835.00	X		-5,765.48
05/01/2002	10160	DaSalla, Charles S	-split-	Customer Check	1,049.31	X		-6,814.79
05/01/2002	10162	General Computer an...	Accounts Payable	Customer Check	2,335.00	X		-9,149.79
05/01/2002	10163	General Computer an...	Accounts Payable	VOID:		X		-9,149.79
05/01/2002	10164	General Computer an...	Accounts Payable	Customer Check	623.00	X		-9,772.79
05/01/2002	10165	american media syste...	Accounts Payable	Customer Check	12.59	X		-9,785.38
05/01/2002	10166	AT&T	Accounts Payable	Customer Check	9.29	X		-9,794.67
05/01/2002	10167	Federal Express	Accounts Payable	Customer Check	61.79	X		-9,856.46
05/01/2002	10168	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		-11,856.46
05/01/2002	10169	Oxford	Accounts Payable	Customer Check	1,543.55	X		-13,400.01
05/01/2002	10170	Ricoh	Accounts Payable	Customer Check	600.00	X		-14,000.01
05/01/2002	10171	SGI	Accounts Payable	Customer Check	4,400.00	X	05389	-18,400.01

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2002	10172	Stephen Frost	Accounts Payable	Customer Check	100.00	X		-18,500.01
05/01/2002	10173	Emag	Accounts Payable	Customer Check	1,000.00	X		-19,500.01
05/01/2002	10161	George Wolberg	Accounts Payable	Customer Check	8,450.00	X		-27,950.01
05/01/2002	10174	Radio Logic	Accounts Payable	Customer Check	100.00	X		-28,050.01
05/01/2002	10175	RCN	Accounts Payable	Customer Check	104.98	X		-28,154.99
05/01/2002	10176	void	Void Check	VOID:		X		-28,154.99
05/01/2002	10178	General Computer an...	Accounts Payable	Customer Check	176.00	X		-28,330.99
05/01/2002	10179	General Computer an...	Accounts Payable	Customer Check	88.00	X		-28,418.99
05/01/2002		NIST ATP customer	Accounts Receivable			X	~~70,000.00~~ N-7	41,581.01
05/02/2002	10180	Silicon City	Accounts Payable		1,155.00	X		40,426.01
05/02/2002	10181	Sunoco	Accounts Payable	Customer Check	17.50	X		40,408.51
05/02/2002	10182	Time Warner	Accounts Payable	10 001 8785260	114.23	X		40,294.28
05/02/2002	10177	Computer Aided Sur...	CHASE:NIST loan to ...	karron draw	10,000.00	X		30,294.28
05/02/2002	10183	General Computer an...	Accounts Payable	Customer Check	237.00	X		30,057.28
05/02/2002	10184	Joan Hayes CPA	Professional Fees:NIS...	Audit Retainer	1,000.00	X		29,057.28
05/02/2002		American Express E...	AMERICAN EXPRES...	online payment	1,491.76	X		27,565.52
05/03/2002	10185	Chase Bank 941 taxes	-split-	13-3889180	351.56	X		27,213.96
05/03/2002	10186	New York State Tax ...	-split-	133889180	49.81	X		27,164.15
05/03/2002	10187	NYS Disability Vendor	Payroll Liabilities	VOID: APPLI...		X		27,164.15
05/03/2002	10188	NYS Income Tax	Payroll Liabilities	VOID: 82-21727		X		27,164.15
05/03/2002	10189	Ricoh	Accounts Payable	Customer Check	1,000.00	X		26,164.15
05/03/2002	10190	General Computer an...	Accounts Payable	Customer Check	5,000.00	X		21,164.15
05/03/2002	10191	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		20,864.15
05/10/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,794.53	X		19,069.62
05/11/2002	10192	Karron, D. B. OK	-split-	Customer Check	5,019.84	X		14,049.78
05/14/2002	10193	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	444.27	X		13,605.51
05/14/2002	10194	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	220.77	X		13,384.74
05/21/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~70,000.00~~	83,384.74
05/22/2002	10195	Federal Express	Accounts Payable	Customer Check	7.48	X	N-8	83,377.26
05/22/2002	10196	General Computer an...	Accounts Payable	Customer Check	127.00	X		83,250.26
05/22/2002	10197	Oxford	Accounts Payable	Customer Check	1,290.51	X		81,959.75
05/22/2002	10198	Silicon City	Accounts Payable	Loan	281.95	X		81,677.80
05/22/2002	10199	Corner Drug Store	Accounts Payable	Customer Check	4.43	X		81,673.37
05/22/2002	10200	Federal Express	Accounts Payable	Customer Check	16.65	X		81,656.72
05/22/2002	10201	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		79,656.72
05/22/2002	10202	MCI Worlcom	Accounts Payable	Customer Check	109.81	X		79,546.91
05/22/2002	10203	SkyTel	Accounts Payable	2230341	49.03	X		79,497.88
05/22/2002	10204	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		79,457.36
05/22/2002	10205	General Computer an...	Accounts Payable	Customer Check	333.00	X		79,124.36
05/22/2002	10206	Karron (ABE)	Accounts Payable		1,000.00	X		78,124.36

05390

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/24/2002	10213	Silicon City	Accounts Payable	Customer Check	1,877.13	X		76,247.23
05/24/2002	10214	Silicon City	Accounts Payable	Customer Check	225.00	X		76,022.23
05/24/2002	10215	Silicon City	Accounts Payable	Customer Check	152.00	X		75,870.23
05/24/2002	10216	Silicon City	Accounts Payable	Customer Check	1,282.20	X		74,588.03
05/24/2002	10217	Silicon City	Accounts Payable	Customer Check	341.59	X		74,246.44
05/24/2002	10218	Emag	Accounts Payable	Customer Check	1,000.00	X		73,246.44
05/24/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,193.64	X		71,052.80
05/27/2002	10219	VoiceStream Wireless	Accounts Payable	247414922	56.24	X		70,996.56
06/01/2002	10220	Silicon City	Accounts Payable	Loan	2,583.05	X		68,413.51
06/01/2002		Albin, Scott M	-split-	VOID:		X		68,413.51
06/02/2002	10221	american media syste...	Accounts Payable	Customer Check	244.15	X		68,169.36
06/02/2002	10222	american media syste...	Accounts Payable	Customer Check	431.62	X		67,737.74
06/02/2002	10223	american media syste...	Accounts Payable	Customer Check	417.58	X		67,320.16
06/02/2002	10224	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		65,320.16
06/03/2002	10209	Gurfein, Elisha	-split-	may salary	5,781.50	X		59,538.66
06/03/2002	10210	Gurfein, Elisha	-split-	april salary	5,781.50	X		53,757.16
06/03/2002	10211	Gurfein, Elisha	-split-	march salary	5,781.50	X		47,975.66
06/03/2002	10212	Karron, D. B.	-split-	Customer Check	5,002.25	X		42,973.41
06/03/2002	10225	Federal Express	Accounts Payable	Account 1872-...	69.87	X		42,903.54
06/03/2002	10226	Silicon City	Accounts Payable	Account	5,000.00	X		37,903.54
06/03/2002	10227	Time Warner	Accounts Payable	10 001 8785260	107.12	X		37,796.42
06/03/2002	10228	Verizon ISDN 212 2...	Accounts Payable	account 212 57...	37.33	X		37,759.09
06/03/2002	10207	DaSalla, Charles S	-split-	Customer Check	1,141.57	X		36,617.52
06/03/2002	10208	Cox, James L	-split-	Customer Check	3,250.00	X		33,367.52
06/03/2002	10229	Computer Aided Sur...	CHASE:NIST loan to ...	Customer Check	4,000.00	X		29,367.52
06/03/2002		Gurfein, Elisha	Payroll Expenses	reimbursement ...		X	207.51	29,575.03
06/03/2002		American Express E...	AMERICAN EXPRES...	online payment	1,250.58	X		28,324.45
06/03/2002	10230	NYS Income Tax	Payroll Liabilities	133889180	977.33	X		27,347.12
06/03/2002	10231	Frozencpu.com	Accounts Payable		608.33	X		26,738.79
06/03/2002	10236	Karron (ABE)	Accounts Payable	Customer Check	14.26	X		26,724.53
06/04/2002	10232	Chase Bank 941 taxes	-split-	13-3889180	9,600.90	X		17,123.63
06/04/2002	10233	Chase Manhattan Bank	-split-	13-3889180	5,143.40	X		11,980.23
06/04/2002	10234	New York State Tax ...	Payroll Liabilities	133889180	556.53	X		11,423.70
06/04/2002	10235	N.J Division of Taxat...	Payroll Liabilities	VOID: 133889...		X		11,423.70
06/04/2002	10237	RCN	Accounts Payable	Account 23640...	60.51	X		11,363.19
06/09/2002		AMEX	AMERICAN EXPRES...	Automated Pay...	1.00	X		11,362.19
06/14/2002	10244	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10246	Internal Revenue Ser...	Void Check	VOID:		X		11,362.19
06/14/2002	10245	Chase Manhattan Bank	Void Check	VOID:		X		11,362.19
06/14/2002	10238	void	Void Check	VOID:		X		11,362.19

05391

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/14/2002	10241	void	Void Check	VOID:		X		11,362.19
06/14/2002	10240	void	Void Check	VOID:		X		11,362.19
06/14/2002	10239	void	Void Check	VOID:		X		11,362.19
06/14/2002	10242	void	Void Check	VOID:		X		11,362.19
06/14/2002		void	Void Check	VOID:		X		11,362.19
06/14/2002	10243	void	Void Check	VOID:		X		11,362.19
06/25/2002	10248	AT&T	Accounts Payable	VOID:		X		11,362.19
06/25/2002	10249	MCI Worlcom	Accounts Payable	Acct # 086720...	9.83	X		11,352.36
06/25/2002	10247	Figlia & Sons, Inc.	Accounts Payable	Customer Check	1,995.00	X		9,357.36
06/25/2002	10250	Rosalee P. Metz	Accounts Payable	VOID:		X		9,357.36
06/25/2002	10251	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,257.36
06/25/2002	10252	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,157.36
06/25/2002	10253	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		9,057.36
06/25/2002		Ferrand	Accounts Payable	VOID:		X		9,057.36
06/26/2002	10254	TransitChek Employ...	Accounts Payable	Customer Check	303.20	X		8,754.16
06/26/2002	10256	Wynter, Nicholee A	Void Check			X		8,754.16
06/30/2002	10257	Albin, Scott M	-split-	VOID:		X		8,754.16
06/30/2002	10258	Cox, James L	-split-	VOID:		X		8,754.16
06/30/2002	10259	DaSalla, Charles S	-split-	VOID:		X		8,754.16
06/30/2002	10260	Wynter, Nicholee A	-split-	VOID:		X		8,754.16
06/30/2002	10261	Karron, D. B.	-split-	VOID:		X		8,754.16
06/30/2002	10255	Albin, Scott M	-split-	VOID:		X		8,754.16
07/01/2002		AMEX	AMERICAN EXPRES...	online payment	982.37	X		7,771.79
07/01/2002	10270	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		7,731.27
07/01/2002	10271	General Computer an...	Accounts Payable	Customer Check	749.00	X		6,982.27
07/01/2002	10272	Coffee Distributing	Accounts Payable	Customer Check	76.21	X		6,906.06
07/01/2002	10273	General Computer an...	Accounts Payable	Customer Check	179.00	X		6,727.06
07/01/2002	10274	Oxford	Accounts Payable	Customer Check	1,290.51	X		5,436.55
07/01/2002	10262	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		5,336.55
07/01/2002	10275	American Advanced ...	Accounts Payable	Customer Check	215.00	X		5,121.55
07/01/2002	10276	Silicon City	Accounts Payable	Customer Check	744.18	X		4,377.37
07/01/2002	10277	AT&T	Accounts Payable	Customer Check	16.37	X		4,361.00
07/01/2002	10278	SkyTel	Accounts Payable	2230341	48.95	X		4,312.05
07/01/2002	10279	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		4,272.06
07/01/2002	10263	Gurfein, Elisha	-split-	VOID: salary fr...		X		4,272.06
07/01/2002	10264	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10265	Albin, Scott M	Void Check	VOID:		X		4,272.06
07/01/2002	10362	void	Void Check	VOID:		X		4,272.06
07/01/2002	10540	void	Void Check			X		4,272.06
07/02/2002	10266	Albin, Scott M	-split-	Customer Check	1,702.04	X		2,570.02

05392

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/02/2002	10267	DaSalla, Charles S	-split-	Customer Check	1,520.21	X		1,049.81
07/02/2002	10268	Wynter, Nicholee A	-split-	Teller Cashed ...	1,586.03	X		-536.22
07/02/2002	10269	Cox, James L	-split-	Customer Check	5,785.00	X		-6,321.22
07/02/2002	10280	Karron, D. B.	-split-	VOID: Custom...		X		-6,321.22
07/02/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~70,000.00~~	63,678.78
07/02/2002	10281	General Computer an...	Accounts Payable	Customer Check	2,450.00	X	A-9	61,228.78
07/02/2002	10282	Corner Drug Store	Accounts Payable	Customer Check	237.42	X		60,991.36
07/02/2002	10283	Federal Express	Accounts Payable	1872-0220-5	36.45	X		60,954.91
07/02/2002	10284	PreFlight Ventures	Accounts Payable	Customer Check	50.00	X		60,904.91
07/02/2002	10285	Con Edison	Accounts Payable	41 1237 0554 0...	304.52	X		60,600.39
07/02/2002	10286	ConEdison Solutions	Accounts Payable	Account 16652...	527.53	X		60,072.86
07/02/2002	10287	RCN	Accounts Payable	Account 23640...	60.51	X		60,012.35
07/02/2002	10288	Silicon City	Accounts Payable	Customer Check	366.56	X		59,645.79
07/02/2002	10289	Time Warner	Accounts Payable	10 001 8785260	115.69	X		59,530.10
07/03/2002		AMEX	AMERICAN EXPRES...	online payment	1,000.00	X		58,530.10
07/04/2002		Karron, D. B.	Payroll Expenses	VOID: Check ...		X	0.00	58,530.10
07/05/2002	10290	Karron, D. B.	-split-	Customer Check	5,552.01	X		52,978.09
07/05/2002	10291	Karron, D. B.	-split-	Customer Check	4,756.38	X		48,221.71
07/05/2002	10292	Karron, D. B.	-split-	Customer Check	9,288.07	X		38,933.64
07/05/2002	10305	Chase Bank 941 taxes	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10306	Chase Manhattan Bank	-split-	VOID: 13-388...		X		38,933.64
07/05/2002	10294	void	Void Check	VOID:		X		38,933.64
07/05/2002	10295	void	Void Check	VOID:		X		38,933.64
07/05/2002	10296	void	Void Check	VOID:		X		38,933.64
07/05/2002	10293	void	Void Check	VOID		X		38,933.64
07/05/2002	10297	Federal Express	Accounts Payable	Memo 1872-02...	12.17	X		38,921.47
07/05/2002	10298	Feldman	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10299	Ferrand	Accounts Payable	VOID:		X		38,921.47
07/05/2002	10300	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		38,821.47
07/05/2002	10301	Thorn	Accounts Payable	Customer Check	284.85	X		38,536.62
07/05/2002	10302	Verizon ISDN 212 2...	Accounts Payable	Customer Check	37.40	X		38,499.22
07/05/2002	10303	Verizon VOICE 212 ...	Accounts Payable	Customer Check	145.44	X		38,353.78
07/05/2002	10304	Vision Shape	Accounts Payable	VOID:		X		38,353.78
07/05/2002	10307	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	369.30	X		37,984.48
07/05/2002	10308	Federal Express	Accounts Payable	Inv # 4-265-98...	31.29	X		37,953.19
07/05/2002	10309	SkyTel	Accounts Payable	2230341	49.68	X		37,903.51
07/05/2002	10310	New York State Tax ...	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10311	NYS Income Tax	Payroll Liabilities	VOID: 133889...		X		37,903.51
07/05/2002	10312	George Wolberg	Accounts Payable	Customer Check	225.00	X		37,678.51
07/05/2002	10313	Vision Shape	Accounts Payable	Customer Check	1,643.25	X		36,035.26

05393

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/05/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	1,000.00	X		35,035.26
07/06/2002	10314	Silicon City	Accounts Payable	Customer Check	315.87	X		34,719.39
07/06/2002	10316	Emag	Accounts Payable	Customer Check	850.00	X		33,869.39
07/06/2002	10315	Silicon City	Accounts Payable	Account	787.73	X		33,081.66
07/06/2002	10317	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		32,781.66
07/12/2002	10318	One Stop Business ...	Accounts Payable	VOID:		X		32,781.66
07/12/2002	10320	JP Morgan Chase Bank	-split-	13-3889180	15,788.98	X		16,992.68
07/12/2002	10321	NYS Income Tax	-split-	133889180, A...	3,784.13	X		13,208.55
07/12/2002	10319	One Stop Business ...	Accounts Payable	Customer Check	107.17	X		13,101.38
07/13/2002	10322	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		12,101.38
07/13/2002	10323	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		10,101.38
07/13/2002	10324	Federal Express	Accounts Payable	Acct # 1872-02...	14.36	X		10,087.02
07/13/2002	10325	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,987.02
07/13/2002	10326	General Computer an...	Accounts Payable	Customer Check	2,000.00	X		7,987.02
07/13/2002	10327	Joan Hayes CPA	Accounts Payable	cost principles ...	1,090.00	X		6,897.02
07/13/2002	10328	Verizon Wireless	Accounts Payable	VOID: Cust. # ...		X		6,897.02
07/13/2002	10329	Ferrand	Accounts Payable	Customer Check	100.00	X		6,797.02
07/13/2002	10330	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		6,697.02
07/13/2002	10331	MCI Worlcom	Accounts Payable	08672053052	51.01	X		6,646.01
07/13/2002	10332	Silicon City	Accounts Payable	Customer Check	336.59	X		6,309.42
07/13/2002	10333	Silicon City	Accounts Payable	Customer Check	808.66	X		5,500.76
07/13/2002	10334	Silicon City	Accounts Payable	Customer Check	1,560.98	X		3,939.78
07/13/2002	10335	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,639.78
07/13/2002	10336	Webworqs (New)	Accounts Payable	Customer Check	300.00	X		3,339.78
07/13/2002	10337	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,239.78
07/13/2002	10338	Solomon and Bernstein	Accounts Payable	Customer Check	135.00	X		3,104.78
07/13/2002	10339	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		3,064.26
07/14/2002		American Express E...	AMERICAN EXPRES...	Electronic paymt	1,074.91	X		1,989.35
07/20/2002	10340	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,889.35
07/20/2002	10341	Frozencpu.com	Accounts Payable	Customer Check	237.50	X		1,651.85
07/20/2002		void	Void Check			X		1,651.85
07/20/2002	10342	void	Void Check	VOID:		X		1,651.85
07/26/2002	10343	Rosalee P. Metz	Accounts Payable	VOID:		X		1,651.85
07/26/2002	10344	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,551.85
07/26/2002	10345	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		1,451.85
07/26/2002	10133	void	Void Check	VOID:NJ Divis...		X		1,451.85
07/29/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~-70,000.00~~	71,451.85
07/29/2002	10346	State of New Jersey ...	Accounts Payable	Quarter Endin...	436.62	X	N-10	71,015.23
07/29/2002	10347	State of New Jersey ...	Accounts Payable	Quarter Ending...	775.50	X		70,239.73
07/29/2002		American Express E...	AMERICAN EXPRES...	Automated Pay...	2,940.01	X		67,299.72

05394

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/30/2002	10348	N.J Division of Taxat...	Payroll Liabilities	133889180	1,134.99	X		66,164.73
07/30/2002	10350	Elsha Gurfein (VEN...	Accounts Payable	Expense Reimb...	171.60	X		65,993.13
07/30/2002	10351	Elsha Gurfein (VEN...	Accounts Payable	Horizon (08-01...	444.27	X		65,548.86
07/30/2002	10352	Elsha Gurfein (VEN...	Accounts Payable	07/01/02 - 08/0...	417.65	X		65,131.21
07/30/2002		Paypal	PayPal	verify bank		X	0.23	65,131.44
07/30/2002		Paypal	PayPal	Automated Pay...		X	0.02	65,131.46
07/31/2002	10349	NYS Income Tax	Payroll Liabilities	82-21727	518.80	X		64,612.66
08/01/2002	10354	Cox, James L	-split-	Customer Check	5,200.00	X		59,412.66
08/01/2002	10355	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		53,631.16
08/01/2002	10356	DaSalla, Charles S	-split-	Customer Check	1,591.10	X		52,040.06
08/01/2002	10357	Wynter, Nicholee A	-split-	Teller Cashed ...	2,028.11	X		50,011.95
08/01/2002	10358	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		49,911.95
08/01/2002	10359	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		49,811.95
08/02/2002	10401	Karron, D. B.	-split-	Customer Check	5,675.03	X		44,136.92
08/02/2002	10360	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		44,136.92
08/02/2002	10361	NYS Income Tax	-split-	VOID: 133889...		X		44,136.92
08/02/2002	10363	Gurfein, Elisha	-split-	Customer Check	5,781.50	X		38,355.42
08/02/2002	10367	AT&T	Accounts Payable	Customer Check	23.42	X		38,332.00
08/02/2002	10368	Corner Drug Store	Accounts Payable	VOID:		X		38,332.00
08/02/2002	10369	ExxonMobil/MCCBG	Accounts Payable	Customer Check	19.71	X		38,312.29
08/02/2002	10370	Ferrand	Accounts Payable	Customer Check	100.00	X		38,212.29
08/02/2002	10371	General Computer an...	Accounts Payable	Inv # 607627	396.00	X		37,816.29
08/02/2002	10372	George Wolberg	Accounts Payable	Customer Check	1,000.00	X		36,816.29
08/02/2002	10373	Hertz	Accounts Payable	Customer Check	322.36	X		36,493.93
08/02/2002	10374	IEEE	Accounts Payable	Member # 002...	54.13	X		36,439.80
08/02/2002	10375	James L. Cox (Vendor)	Accounts Payable	Expense Reimb...	25.00	X		36,414.80
08/02/2002	10376	NYC Dep. of Financ...	Accounts Payable	Plate # MK3201	55.00	X		36,359.80
08/02/2002	10377	NYC DOT	Accounts Payable	Customer Check	300.00	X		36,059.80
08/02/2002	10378	Oxford	Accounts Payable	Coverage Perio...	1,771.29	X		34,288.51
08/02/2002	10379	Pennie & Edmonds	Accounts Payable		334.00			33,954.51
08/02/2002	10380	RCN	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10381	Silicon City	Accounts Payable	VOID:		X		33,954.51
08/02/2002	10382	Sunoco	Accounts Payable		25.90	X		33,928.61
08/02/2002	10383	Time Warner	Accounts Payable	10 001 8785260	112.00	X		33,816.61
08/02/2002	10384	Verizon ISDN 212 2...	Accounts Payable	Bill Period (07-...	37.36	X		33,779.25
08/02/2002	10385	Verizon VOICE 212 ...	Accounts Payable	Bill Period (07-...	196.78	X		33,582.47
08/02/2002	10386	Vision Shape	Accounts Payable		3,000.00	X		30,582.47
08/02/2002	10387	VoiceStream Wireless	Accounts Payable	247414922	39.99	X		30,542.48
08/02/2002	10388	Yehoshua Zeevi	Accounts Payable		469.80	X		30,072.68
08/03/2002	10389	Pennie & Edmonds	Accounts Payable	Client 009161	337.15	X		29,735.53

05395

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/03/2002	10390	Silicon City	Accounts Payable	Customer Check	1,000.00	X		28,735.53
08/03/2002	10391	Webworqs (New)	Accounts Payable	Jan 2002	300.00	X		28,435.53
08/06/2002	10392	MetroSolar, Inc	Accounts Payable	Customer Check	1,000.00	X		27,435.53
08/07/2002	10393	RCN	Accounts Payable	Billed From 08...	177.82	X		27,257.71
08/07/2002	10394	RCN	Accounts Payable		4.70	X		27,253.01
08/07/2002	10395	Silicon City	Accounts Payable	Customer Check	5,611.65	X		21,641.36
08/07/2002	10396	Silicon City	Accounts Payable	Customer Check	111.99	X		21,529.37
08/07/2002	10397	Federal Express	Accounts Payable	Customer Check	11.52	X		21,517.85
08/07/2002	10404	Federal Express	Accounts Payable	Customer Check	22.36	X		21,495.49
08/07/2002	10399	Corner Drug Store	Accounts Payable	Customer Check	33.50	X		21,461.99
08/07/2002	10405	Con Edison	Accounts Payable	41 1237 0554 0...	374.19	X		21,087.80
08/07/2002	10398	void	Void Check			X		21,087.80
08/08/2002	10400	First Rehabilitation I...	Accounts Payable	Coverage Perio...	163.30	X		20,924.50
08/09/2002	10364	JP Morgan Chase Bank	-split-	VOID: 13-388...		X		20,924.50
08/09/2002	10403	NYS Income Tax	-split-	133889180	6,880.66	X		14,043.84
08/09/2002	10402	JP Morgan Chase Bank	-split-	13-3889180	30,029.74	X		-15,985.90
08/11/2002		Paypal	PayPal	Automated Pay...	80.00	X		-16,065.90
08/11/2002	2751	Paypal	PayPal		250.00	X		-16,315.90
08/12/2002	10353	Albin, Scott M	-split-	VOID:		X	N.11	-16,315.90
08/12/2002	3196	NIST ATP customer	CHASE:NIST loan to ...	xfer personal		X	20,000.00 Q	3,684.10
08/13/2002		american media syste...	Computer:Hardware	Refund		X	370.00	4,054.10
08/15/2002	10365	NYS Income Tax	-split-	VOID: 133889...		X		4,054.10
08/15/2002	10366	N.J Division of Taxat...	Payroll Liabilities	133889180	756.66	X		3,297.44
08/18/2002	10406	Albin, Scott M	-split-	Customer Check	1,151.71	X		2,145.73
08/18/2002	10407	Karron DB (VENDO...	Payroll Liabilities	Customer Check	750.00	X		1,395.73
08/18/2002	10408	SkyTel	Accounts Payable	2230341	96.28	X		1,299.45
08/18/2002	10409	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		1,258.93
08/18/2002	10426	Federal Express	Accounts Payable	Customer Check	7.79	X		1,251.14
08/18/2002	10414	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		1,151.14
08/18/2002	10413	The Jackson Group	Accounts Payable	Inv # 02-CA-01	1,360.00	X		-208.86
08/19/2002	10410	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-308.86
08/19/2002	10411	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-408.86
08/20/2002	10412	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-508.86
08/29/2002	10415	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-608.86
08/29/2002	10416	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-708.86
08/29/2002		General Computer an...	Computer:Hardware	Refund for all c...		X	1,181.79	472.93
08/29/2002	10417	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		372.93
08/30/2002	10418	State of New Jersey ...	Accounts Payable	Late Payment F...	29.01	X		343.92
08/30/2002		American Express E...	AMERICAN EXPRES...	VOID: online p...		X		343.92
08/31/2002		American Express E...	AMERICAN EXPRES...		2,430.41	X		-2,086.49

05396

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/04/2002		Karron DB (VENDO...	Capital Loan:Dbk	Deposit		X	3,000.00	913.51
09/05/2002		NIST ATP customer	Accounts Receivable	test of asap syst...		X	~~0.11~~	913.62
09/06/2002		NIST ATP customer	Accounts Receivable	Automated Pay...		X	~~69,999.89~~ N-IV	70,913.51
09/06/2002	10419	Karron, D. B.	-split-	VOID:		X		70,913.51
09/06/2002	10420	Oxford	Accounts Payable	Coverage Perio...	101.22	X		70,812.29
09/06/2002	10421	DaSalla, Charles S	-split-	Customer Check	1,372.23	X		69,440.06
09/06/2002	10422	Cox, James L	-split-	Customer Check	3,250.00	X		66,190.06
09/06/2002	10423	Wynter, Nicholee A	-split-	Teller Cashed ...	1,801.26	X		64,388.80
09/06/2002	10424	The Jackson Group	Accounts Payable	Inv # 02-CA-02	920.00	X		63,468.80
09/06/2002	10425	Con Edison	Accounts Payable	41 1237 0554 0...	361.76	X		63,107.04
09/11/2002	10440	Emag	Accounts Payable	Customer Check	1,000.00	X		62,107.04
09/11/2002	10437	George Wolberg	Accounts Payable		1,000.00	X		61,107.04
09/11/2002	10442	Silicon City	Accounts Payable	Account	1,000.00	X		60,107.04
09/11/2002	10443	Silicon City	Accounts Payable	Customer Check	570.00	X		59,537.04
09/11/2002	10447	Corner Drug Store	Accounts Payable	Customer Check	206.72	X		59,330.32
09/11/2002	10427	MCI Worlcom	Accounts Payable	Customer Check	99.35	X		59,230.97
09/11/2002	10433	Ferrand	Accounts Payable	VOID: Cleanin...		X		59,230.97
09/11/2002	10428	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		59,130.97
09/11/2002	10429	Federal Express	Accounts Payable	Customer Check	60.08	X		59,070.89
09/11/2002	10430	General Computer an...	Accounts Payable	Customer Check	190.00	X		58,880.89
09/11/2002	10431	Exxon Company	Accounts Payable	Customer Check	19.79	X		58,861.10
09/11/2002	10432	RCN	Accounts Payable	0424307	1.50	X		58,859.60
09/11/2002	10434	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,759.60
09/11/2002	10435	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		58,659.60
09/11/2002	10436	Verizon ISDN 212 2...	Accounts Payable	Bill Period (08-...	38.52	X		58,621.08
09/11/2002	10438	Time Warner	Accounts Payable	10 001 8785260	112.00	X		58,509.08
09/11/2002	10441	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		58,409.08
09/11/2002	10439	Hertz	Accounts Payable	Customer Check	316.70	X		58,092.38
09/11/2002	10445	SkyTel	Accounts Payable	2230341	49.70	X		58,042.68
09/11/2002	10444	Vision Shape	Accounts Payable	Customer Check	2,000.00	X		56,042.68
09/11/2002	10446	VoiceStream Wireless	Accounts Payable	247414922	93.21	X		55,949.47
09/11/2002	10448	JP Morgan Chase Bank	-split-	13-3889180	1,687.54	X		54,261.93
09/11/2002	10449	NYS Income Tax	-split-	133889180	406.13	X		53,855.80
09/12/2002	10450	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			53,755.80
09/12/2002	10451	Karron DB (VENDO...	Accounts Payable	Customer Check	15,000.00	X		38,755.80
09/12/2002	10452	AT&T	Accounts Payable	Jul 14 - Aug 13	18.12	X		38,737.68
09/12/2002	10453	Advanced Technolog...	Accounts Payable	Aug 2002	1,000.00	X		37,737.68
09/12/2002	10454	MCI Worlcom	Accounts Payable	Customer Check	58.96	X		37,678.72
09/12/2002	10455	RCN	Accounts Payable	Billed From 09...	113.99	X		37,564.73
09/12/2002	10456	Verizon Wireless	Accounts Payable	Customer Check	40.52	X		37,524.21

05397

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/12/2002		American Express E...	AMERICAN EXPRES...		1,601.02	X		35,923.19
09/13/2002	10457	Gurfein, Elisha	-split-		5,781.51	X		30,141.68
09/13/2002	10470	Rothman, Matthew	-split-	Customer Check	591.89	X		29,549.79
09/16/2002		American Express E...	AMERICAN EXPRES...			X		29,549.79
09/17/2002	10458	AMEX	AMERICAN EXPRES...	$205.00 + $11...	1,379.37	X		28,170.42
09/18/2002		Wynter, Nicholee A	-split-	VOID:		X		28,170.42
09/19/2002	10459	Federal Express	Accounts Payable	Customer Check	58.67	X		28,111.75
09/19/2002	10460	Nicholee Wynter	Accounts Payable	Customer Check	26.75	X		28,085.00
09/19/2002	10461	Silicon City	Accounts Payable	VOID:		X		28,085.00
09/19/2002	10462	The Jackson Group	Accounts Payable	Inv # 02-CA-03	1,000.00	X		27,085.00
09/19/2002	10463	TransitChek Employ...	Accounts Payable	VOID:		X		27,085.00
09/19/2002	10464	Verizon VOICE 212 ...	Accounts Payable	Bill Period (08-...	163.59	X		26,921.41
09/19/2002	10465	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002			-split-			X		26,821.41
09/19/2002	10466	JP Morgan Chase Bank	-split-	13-3889180	2,246.76	X		24,574.65
09/19/2002	10467	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		24,196.32
09/19/2002	10468	Silicon City	Accounts Payable	Customer Check	1,305.00	X		22,891.32
09/19/2002	10469	Silicon City	Accounts Payable	Customer Check	2,447.11	X		20,444.21
09/19/2002	10571	Time Warner Cable ...	Accounts Payable	VOID: Service ...		X		20,444.21
09/20/2002	10471	Rothman, Matthew	-split-	Customer Check	469.53	X		19,974.68
09/23/2002	10492	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	162.82	X		19,811.86
09/25/2002	10472	Karron DB (VENDO...	Accounts Payable	VOID:		X		19,811.86
09/26/2002	10473	Karron DB (VENDO...	Accounts Payable	Draw against f...	5,000.00	X		14,811.86
09/30/2002	10477	Rothman, Matthew	-split-	Customer Check	1,339.34	X		13,472.52
09/30/2002	10478	Peralta, Regner M	-split-	Customer Check	1,096.37	X		12,376.15
09/30/2002	10479	Wynter, Nicholee A	-split-	Teller Cashed ...	1,646.51	X		10,729.64
09/30/2002	10476	DaSalla, Charles S	-split-	Customer Check	1,296.13	X		9,433.51
09/30/2002	10475	Cox, James L	-split-	Customer Check	1,096.14	X		8,337.37
09/30/2002	10487	N.J Division of Taxat...	Payroll Liabilities	133889180	378.33	X		7,959.04
09/30/2002	10474	Gurfein, Elisha	-split-	Customer Check	6,020.14	X		1,938.90
09/30/2002	10488	JP Morgan Chase Bank	-split-	13-3889180	8,555.46	X		-6,616.56
09/30/2002	10489	NYS Income Tax	-split-	133889180	783.31	X		-7,399.87
09/30/2002	10480	Mistretta Electric Co...	Accounts Payable	Customer Check	3,500.00	X		-10,899.87
09/30/2002	10483	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-10,999.87
09/30/2002	10482	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		-11,099.87
09/30/2002	10484	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-11,199.87
09/30/2002	10498	Elsha Gurfein (VEN...	Accounts Payable	08/01/02 - 09/0...	417.65	X		-11,617.52
09/30/2002	10541	Levison Lerner Berg...	Accounts Payable	Client 1578-00...	352.60	X		-11,970.12
09/30/2002	10493	Silicon City	Accounts Payable	Account	14,000.00	X		-25,970.12

05398

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
09/30/2002	10506	Elsha Gurfein (VEN...	Accounts Payable	Customer Check	357.00	X		-26,327.12
09/30/2002	10499	Silicon Graphics, Inc	Accounts Payable	Customer Check	139.20	X		-26,466.32
09/30/2002	10500	General Computer an...	Accounts Payable	Customer Num...	105.00	X		-26,571.32
09/30/2002	10507	Elsha Gurfein (VEN...	Accounts Payable	09/01/02 - 10/0...	417.65	X		-26,988.97
09/30/2002	10501	Time Warner	Accounts Payable	VOID: 10 001 ...		X		-26,988.97
09/30/2002	10485	Todd J. Berman, D....	Accounts Payable	8637	375.00	X		-27,363.97
09/30/2002	10494	Webworqs (New)	Accounts Payable	Aug 2002	300.00			-27,663.97
09/30/2002	10502	Webworqs (New)	Accounts Payable	Sept. 2002	300.00			-27,963.97
09/30/2002	10503	Advanced Technolog...	Accounts Payable	Sept. 2002	1,000.00	X		-28,963.97
09/30/2002	10495	Sunoco	Accounts Payable	Customer Check	10.50	X		-28,974.47
09/30/2002	10496	Thorn	Accounts Payable		612.50			-29,586.97
09/30/2002	10497	The Jackson Group	Accounts Payable	Customer Check	1,650.00	X		-31,236.97
09/30/2002	10491	NYS Income Tax	-split-	Customer Check	6,582.00	X		-37,818.97
09/30/2002	10490	JP Morgan Chase Bank	-split-	Customer Check	18,899.62	X		-56,718.59
09/30/2002	10511	Corner Drug Store	Accounts Payable	Customer Check	473.98	X		-57,192.57
09/30/2002	10517	General Computer an...	Accounts Payable	Customer Check	1,200.00	X		-58,392.57
09/30/2002	10551	Advanced Technolog...	Accounts Payable	Oct. 2002	1,000.00	X		-59,392.57
09/30/2002	10575	Federal Express	Accounts Payable		12.75	X		-59,405.32
09/30/2002	10572	Exxon Company	Accounts Payable	Acct # 824 123...	39.08			-59,444.40
09/30/2002	10573	SkyTel	Accounts Payable	2230341	48.19	X		-59,492.59
09/30/2002	10561	void	Void Check	Duplicate chk t...		X		-59,492.59
09/30/2002	10559	void	Void Check	Duplicate $12....		X		-59,492.59
10/03/2002		NIST ATP customer	Accounts Receivable	Inv.l CAS4020		X	70,000.00	10,507.41
10/04/2002	10481	Ferrand	Accounts Payable	VOID: Cleanin...		X		10,507.41
10/04/2002	10486	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		10,407.41
10/06/2002	10504	AT&T	Accounts Payable	Aug 14 - Sept ...	10.78	X		10,396.63
10/06/2002	10505	void	Void Check			X		10,396.63
10/07/2002	10524	Verizon VOICE 212 ...	Accounts Payable	Bill Period (09-...	157.23	X		10,239.40
10/07/2002	10528	VoiceStream Wireless	Accounts Payable	247414922	39.64	X		10,199.76
10/08/2002	10508	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		10,099.76
10/08/2002	10509	Ferrand	Accounts Payable	Cleaning (offic...	100.00	X		9,999.76
10/10/2002	10510	TransitChek Employ...	Accounts Payable	Customer Check	405.12	X		9,594.64
10/10/2002	10512	Solomon and Bernstein	Accounts Payable	Customer Check	150.00	X		9,444.64
10/10/2002	10513	Ricoh	Accounts Payable	VOID:		X		9,444.64
10/11/2002	10514	Oxford	Accounts Payable	Coverage Perio...	1,214.60	X		8,230.04
10/11/2002	10526	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		8,130.04
10/15/2002	10515	Ricoh	Accounts Payable		500.00	X		7,630.04
10/15/2002	10560	Exxon Company	Accounts Payable	VOID: Acct # ...		X		7,630.04
10/16/2002	EFT	AMEX	AMERICAN EXPRES...	online payment	5,736.51	X		1,893.53
10/16/2002	10516	The City College of ...	Accounts Payable		1,907.85	X		-14.32

05399

Register: NIST ATP DMT Program

From 01/01/2001 through 11/23/2002

orted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/18/2002	10519	Rothman, Matthew	-split-	Customer Check	1,392.89	X		-1,407.21
10/18/2002	10521	Peralta, Regner M	-split-	Customer Check	402.18	X		-1,809.39
10/18/2002	10522	DaSalla, Charles S	-split-		350.25	X		-2,159.64
10/18/2002	10525	Wynter, Nicholee A	-split-		935.43	X		-3,095.07
10/18/2002	10520	Cox, James L	-split-	Customer Check	852.76	X		-3,947.83
10/18/2002	10523	Karron, D. B.	-split-	Customer Check	9,594.61	X		-13,542.44
10/18/2002	10527	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-13,642.44
10/18/2002	10529	Joan Hayes CPA	Accounts Payable	1st of four pay...	2,500.00	X		-16,142.44
10/18/2002	10530	Joan Hayes CPA	Accounts Payable		706.98	X		-16,849.42
10/18/2002	10531	Verizon Wireless	Accounts Payable	Cust. # 28957	40.52	X		-16,889.94
10/18/2002	10532	Silicon City	Accounts Payable		3,500.00	X		-20,389.94
10/18/2002	10533	Deluxe Business For...	Accounts Payable		115.17	X		-20,505.11
10/18/2002	10534	Janet Laylor	Accounts Payable		161.00			-20,666.11
10/18/2002	10535	RCN	Accounts Payable	Billed From 10...	113.99	X		-20,780.10
10/18/2002	10536	Time Warner	Accounts Payable	10 001 8785260	112.00	X		-20,892.10
10/18/2002	10537	Verizon ISDN 212 2...	Accounts Payable	Bill Period (09-...	37.72	X		-20,929.82
10/18/2002	10538	Peter Ross PhD	Accounts Payable	end of project y...	500.00	X		-21,429.82
0/18/2002	10518	void	Void Check	VOID:		X		-21,429.82
10/19/2002	10542	Ferrand	Accounts Payable	VOID:		X		-21,429.82
10/19/2002	10543	Peter Ross PhD	Accounts Payable		15.00			-21,444.82
10/19/2002	10544	Hertz	Accounts Payable		139.85	X		-21,584.67
10/19/2002	10545	Texaco	Accounts Payable	travel fuel	11.72	X		-21,596.39
10/19/2002	10546	Oxford	Accounts Payable	Coverage Perio...	1,346.07	X		-22,942.46
10/19/2002	10547	Thorn	Accounts Payable		1,074.51	X		-24,016.97
10/19/2002	10548	IEEE	Accounts Payable	Member # 002...	413.47	X		-24,430.44
10/19/2002	10549	ConEdison Solutions	Accounts Payable	Measurement P...	649.00	X		-25,079.44
10/19/2002	10550	Ferrand	Accounts Payable	VOID: VOID:		X		-25,079.44
10/19/2002	10552	Silicon City	Accounts Payable		549.00	X		-25,628.44
10/20/2002	10554	Homefront Hardware	Accounts Payable	Customer Check	740.50	X		-26,368.94
10/21/2002	10555	void	Void Check			X		-26,368.94
10/22/2002		NIST ATP customer	Accounts Receivable	Inv. CAS4022		X	30,000.00	3,631.06
10/25/2002	10584	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		3,531.06
10/31/2002	10539	George Wolberg	Accounts Payable		1,000.00	X		2,531.06
11/01/2002	10567	Rothman, Matthew	-split-		1,270.29	X		1,260.77
11/01/2002	10568	Cox, James L	-split-		1,042.64	X		218.13
11/01/2002	10569	Karron, D. B.	-split-		9,621.61	X		-9,403.48
11/01/2002	10570	Peralta, Regner M	-split-		447.85	X		-9,851.33
1/01/2002	10586	Wynter, Nicholee A	-split-		1,017.84	X		-10,869.17
11/01/2002	10585	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00	X		-10,969.17
11/01/2002	10587	DaSalla, Charles S	-split-		275.46	X		-11,244.63

05400

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/01/2002	10588	void	Void Check			X		-11,244.63
11/01/2002	10576	void	Void Check			X		-11,244.63
11/02/2002	10574	AT&T	Accounts Payable	sept 14 - oct 13...	28.60			-11,273.23
11/02/2002	10577	MCI Worlcom	Accounts Payable		25.83	X		-11,299.06
11/02/2002	10578	RCN	Accounts Payable	Telephone Nu...	1.50	X		-11,300.56
11/02/2002	10562	ExxonMobil/MCCBG	Accounts Payable		55.29	X		-11,355.85
11/02/2002	10579	Sunoco	Accounts Payable		19.75	X		-11,375.60
11/02/2002	10580	Verizon ISDN 212 2...	Accounts Payable		47.48	X		-11,423.08
11/02/2002	10581	Verizon VOICE 212 ...	Accounts Payable		229.40	X		-11,652.48
11/02/2002	10582	Ferrand	Accounts Payable	Weeks ending ...	300.00	X		-11,952.48
11/02/2002	10583	T-Mobile	Accounts Payable	247414922	79.63			-12,032.11
11/02/2002	10563	void	Void Check			X		-12,032.11
11/02/2002	10564	void	Void Check			X		-12,032.11
11/03/2002	10553	Silicon City	Accounts Payable	VOID:		X		-12,032.11
11/03/2002	10557	SGI	Accounts Payable	VOID:		X		-12,032.11
11/06/2002		NIST ATP customer	Accounts Receivable			X	30,000.00	17,967.89
11/06/2002	10556	unknown vendor	Temporary	Employer tax p...	1,120.93	X		16,846.96
11/07/2002	10590	NYS Income Tax	-split-	13-3889180	4,548.60	X		12,298.36
11/07/2002	10591	JP Morgan Chase Bank	Payroll Liabilities	13-3889180	295.00	X		12,003.36
11/07/2002	10589	JP Morgan Chase Bank	-split-	13-3889180	17,223.38	X		-5,220.02
11/09/2002	10592	Ferrand	Accounts Payable		200.00			-5,420.02
11/11/2002	10593	ConEdison Solutions	Accounts Payable	Measurement P...	548.45			-5,968.47
11/11/2002	10594	Homefront Hardware	Accounts Payable	10-31-02 state...	1,792.30			-7,760.77
11/11/2002	10595	Mistretta Electric Co...	Accounts Payable		1,900.00			-9,660.77
11/11/2002	10596	Peter Ross PhD	Accounts Payable	end of project y...	500.00			-10,160.77
11/11/2002	10597	Silicon City	Accounts Payable		729.07			-10,889.84
11/11/2002	10599	Time Warner	Accounts Payable	10 001 8785260	112.00			-11,001.84
11/11/2002	10598	Silicon City	Accounts Payable		1,004.99			-12,006.83
11/11/2002	10600	Silicon City	Accounts Payable		1,072.50			-13,079.33
11/12/2002		NIST ATP customer	Accounts Receivable	Inv. CAS4024		X	12,000.00	-1,079.33
11/15/2002	10602	Cox, James L	-split-		852.76			-1,932.09
11/15/2002	10603	DaSalla, Charles S	-split-		218.10			-2,150.19
11/15/2002	10604	Karron, D. B.	-split-		9,621.62			-11,771.81
11/15/2002	10605	Peralta, Regner M	-split-		626.42			-12,398.23
11/15/2002	10606	Rothman, Matthew	-split-		1,118.86			-13,517.09
11/15/2002	10607	Wynter, Nicholee A	-split-		513.36			-14,030.45
11/15/2002	10601	State of New Jersey ...	Accounts Payable	Late Payment F...	146.07			-14,176.52
11/15/2002	10613	The Jackson Group	Accounts Payable	Inv # 02-CA-06	1,500.00			-15,676.52
11/15/2002	10608	JP Morgan Chase Bank	-split-	13-3889180	8,205.04			-23,881.56
11/15/2002	10610	NYS Income Tax	-split-	133889180	2,169.16			-26,050.72

05401

Register: NIST ATP DMT Program
From 01/01/2001 through 11/23/2002
Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/15/2002	10611	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			-26,150.72
11/15/2002	10612	Rosalee P. Metz	Accounts Payable	Childcare char...	100.00			-26,250.72
11/15/2002	To Print	Ferrand	Accounts Payable	Cleaning (offic...	100.00			-26,350.72
11/15/2002	10614	Karron DB (VENDO...	Accounts Payable		4,530.38			-30,881.10
11/15/2002	To Print	James L. Cox (Vendor)	Accounts Payable		3.50			-30,884.60
11/15/2002	10615	Joan Hayes CPA	Accounts Payable	Travel to Vien...	803.48			-31,688.08
11/15/2002	10618	Verizon Wireless	Accounts Payable		40.52			-31,728.60
11/15/2002	10617	MCI Worlcom	Accounts Payable		41.62			-31,770.22
11/15/2002	10616	Joan Hayes CPA	Accounts Payable		375.00			-32,145.22
11/15/2002	To Print	Peter Ross PhD	Accounts Payable		107.70			-32,252.92
11/15/2002	To Print	Joan Hayes CPA	Accounts Payable	2nd of four pay...	2,500.00			-34,752.92
11/16/2002		BACK UP	Temporary	NW 11-12 @ 6...				-34,752.92

Dave contributions

11/19	5000.00
12/12	5000.00
12/20	100.00
12/20	500.00
12/21	1000.00

MD Treasury 12/17 3959.10

05402

Computer Aided Surgery Incorporated

1/16/2003

Register: CHASE

From 10/01/2001 through 09/30/2002

CASI Account

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/01/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	25.00	X		-30,257.01
10/01/2001		Chase SBFS Line	Accounts Payable		755.29	X		-31,012.30
10/11/2001		CGU	Business Insurance:Lia...	premium refund		X	26.00	-30,986.30
10/14/2001	2953	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X		-31,286.30
10/14/2001	2954	Ferrand	Accounts Payable		100.00	X		-31,386.30
10/14/2001	2955 ✓	Thorn	Accounts Payable	Customer No. ...	284.85	X ✓		-31,671.15
10/14/2001	2956	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,771.15
10/14/2001	2957	Ferrand	Accounts Payable	Customer Check	100.00	X		-31,871.15
10/14/2001	2958 ✓	SkyTel	Accounts Payable	2230341	53.27	X ✓		-31,924.42
10/14/2001	2959	Ferrand	Accounts Payable	Customer Check	100.00	X		-32,024.42
10/14/2001	2960	AMEX	Accounts Payable	3783 490172 1...	235.82	X		-32,260.24
10/23/2001	2961	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	300.00	X	N-1	-32,560.24
10/26/2001		NIST ATP customer	Accounts Receivable	Automated Pay...		X	150,000.00	117,439.76
10/26/2001	2962	Karron DB (VENDO...	KarronDraw:Salary Adv.	Customer Check	75,000.00	X	C-1	42,439.76
10/26/2001	2963	AT&T	Accounts Payable	Customer Check	44.40	X		42,395.36
10/26/2001	2964	Con Edison	Accounts Payable	41 1237 0554 0...	174.42	X		42,220.94
10/26/2001	2965	ConEdison Solutions	Accounts Payable	VOID:		X		42,220.94
10/26/2001	2966	Ferrand	Accounts Payable	Customer Check	10.00	X		42,210.94
10/26/2001	2967	Flisser	Accounts Payable	Customer Check	200.00	X		42,010.94
10/26/2001	2968 ✓	General Computer an...	Accounts Payable	Customer Check	214.34	X ✓		41,796.60
10/26/2001	2969 ✓	MCI Worlcom	Accounts Payable	Customer Check	92.67	X ✓		41,703.93
10/26/2001	2970	Oxford	Accounts Payable	Customer Check	441.79	X		41,262.14
10/26/2001	2971	SkyTel	Accounts Payable	2230341	48.99	X		41,213.15
10/26/2001	2972	Time Warner	Accounts Payable	10 001 8785260	17.52	X		41,195.63
10/26/2001	2973	VeriSign	Accounts Payable	two years DNS ...	70.00	X		41,125.63
10/26/2001	2974	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.55	X		41,015.08
10/26/2001	2975	Federal Express	Accounts Payable	Customer Check	7.01	X		41,008.07
10/26/2001	2976	R.White	Accounts Payable	Customer Check	600.00	X		40,408.07
10/26/2001	2986	AMEX Community ...	Accounts Payable	Customer Check	50.00	X		40,358.07
10/26/2001	2987	Chase SBFS Line	Accounts Payable	VOID: 710923...		X		40,358.07
10/26/2001	2988	AT&T	Accounts Payable	customer id 21...	27.35	X		40,330.72
10/26/2001	2989	Deluxe Business For...	Accounts Payable	Customer Num...	112.86	X		40,217.86
10/26/2001	2990	Deluxe Business For...	Accounts Payable	customer numb...	151.76	X		40,066.10
10/26/2001	2991 ✓	General Computer an...	Accounts Payable	CA8748	41.14	X ✓		40,024.96
10/26/2001	2992	TransitChek Employ...	Accounts Payable	Customer Num...	105.60	X		39,919.36
10/26/2001	2993 ✓	General Computer an...	Accounts Payable	CA8748	158.05	X		39,761.31
10/26/2001	2994	Con Edison	Accounts Payable	41 1237 0554 0...	139.80	X		39,621.51
10/26/2001	2995	Federal Express	Accounts Payable	Account Numb...	12.34	X		39,609.17
10/26/2001	2996	MMVR	Accounts Payable	dbk mmvr	430.00	X		39,179.17
10/26/2001	2997 ✓	General Computer an...	Accounts Payable	Customer CA 8...	3,315.70	X ✓		35,863.47

05403

Register: CHASE
From 10/01/2001 through 09/30/2002
Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
10/26/2001	2998 ✓	General Computer an...	Accounts Payable	Customer Check	4,451.24	X ✓		31,412.23
10/26/2001	2999	ConEdison Solutions	Accounts Payable	Account Numb...	254.77	X		31,157.46
10/26/2001	3000 ✓	General Computer an...	Accounts Payable	Customer Check	4,957.85	X ✓		26,199.61
10/26/2001	3001	Time Warner	Accounts Payable	10 001 8785260	17.52	X		26,182.09
10/26/2001	3002 ✓	Verizon ISDN 212 2...	Accounts Payable	Customer Check	60.48	X ✓		26,121.61
10/26/2001	3003 ✓	General Computer an...	Accounts Payable	Customer Check	4,000.00	X ✓		22,121.61
10/26/2001	3004	General Computer an...	Accounts Payable	Customer Check	3,000.00	X		19,121.61
10/31/2001		Chase SBFS Line	Accounts Payable	710923501892-1	561.76	X		18,559.85
10/31/2001	3005	Gurfein, Elisha	-split-	Customer Check	5,710.42	X		12,849.43
10/31/2001	3006	Chase Bank 941 taxes	Payroll Liabilities	13-3889180	1,605.00	X		11,244.43
10/31/2001	3007	Chase Bank 941 taxes	-split-	13-3889180	1,275.00	X		9,969.43
10/31/2001	3008	void	Void Check			X		9,969.43
10/31/2001	3009	void	Void Check			X		9,969.43
10/31/2001	3010	void	Void Check			X		9,969.43
10/31/2001	3011	void	Void Check			X		9,969.43
10/31/2001	3012	void	Void Check			X		9,969.43
10/31/2001	3013	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		9,969.43
10/31/2001	3014	Scott Albin	Accounts Payable	Customer Check	1,000.00	X		8,969.43
10/31/2001	3015	Verizon VOICE 212 ...	Accounts Payable	Customer Check	113.02	X		8,856.41
10/31/2001	3016	Ferrand	Accounts Payable	Customer Check	100.00	X		8,756.41
10/31/2001	3017	Time Warner	Accounts Payable	10 001 8785260	17.52	X		8,738.89
11/06/2001	3018	DaSalla, Charles S	-split-	Customer Check	587.44	X		8,151.45
11/07/2001		Chase Bank	Office:NIST Bank Acct...	Analysis Fee	7.54	X		8,143.91
11/07/2001	3019	void	Void Check			X		8,143.91
11/07/2001	3020	void	Void Check			X		8,143.91
11/07/2001	3021	void	Void Check	VOID: VOID:		X		8,143.91
11/07/2001	3022	Pennie & Edmonds	Accounts Payable	VOID: Client 0...		X		8,143.91
11/07/2001	3023	amex sbs	Accounts Payable	VOID:		X		8,143.91
11/07/2001	3024	SkyTel	Accounts Payable	VOID: 2230341		X		8,143.91
11/07/2001	3025	D. B. Karron -- Rent	Accounts Payable	VOID: Rent on...		X		8,143.91
11/07/2001	3026	Chase Bank 940 taxes	Payroll Liabilities	VOID: 13-388...		X		8,143.91
11/07/2001	3027	Chase Bank 941 taxes	-split-	13-3889180	303.56	X		7,840.35
11/07/2001	3028	New York State Tax ...	-split-	VOID: 133889...		X		7,840.35
11/07/2001	3029	Feldman	Accounts Payable	retainer aganst ...	1,000.00	X		6,840.35
11/07/2001	3030	NIST ATP	Accounts Payable	Customer Check	20.28	X		6,820.07
11/07/2001	3031	ConEdison Solutions	Accounts Payable	VOID:		X		6,820.07
11/07/2001	3032	Hertz	Accounts Payable	HCC 7280743...	295.57	X		6,524.50
11/07/2001	3033	Thorn	Accounts Payable	customer 20-co...	237.37	X		6,287.13
11/07/2001	3034	amex sbs	Accounts Payable	Customer Check	158.40	X		6,128.73
11/07/2001	3035	SkyTel	Accounts Payable	2230341	55.70	X		6,073.03

05404

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/07/2001	3036	NYC DOT	Accounts Payable	Customer Check	100.00	X		5,973.03
11/07/2001	3037	Pennie & Edmonds	Accounts Payable	Client 009161	1,770.00	X		4,203.03
11/08/2001	3038	Ferrand	Accounts Payable	Customer Check	225.00	X		3,978.03
11/08/2001	3039	One Stop Business ...	Accounts Payable	Customer Check	317.17	X		3,660.86
11/09/2001	3041	Bluemthal Associates	Accounts Payable	Customer Check	200.00	X		3,460.86
11/09/2001	3042	MillerESQ	Accounts Payable	Customer Check	1,000.00	X		2,460.86
11/09/2001	3043	MCI Worlcom	Accounts Payable	VOID:		X		2,460.86
11/09/2001	3044	MMVR	Accounts Payable	VOID:		X		2,460.86
11/11/2001	3045	AMEX	AMERICAN EXPRES...	test online pay...	1.00	X		2,459.86
11/14/2001	3046	General Computer an...	Accounts Payable	CA8748	107.17	X		2,352.69
11/14/2001	3047	General Computer an...	Accounts Payable	VOID: custom...		X		2,352.69
11/14/2001	3048	MCI Worlcom	Accounts Payable	Customer Check	43.03	X		2,309.66
11/14/2001	3049	General Computer an...	Accounts Payable	Customer Check	194.85	X		2,114.81
11/14/2001	3050	MCI Worlcom	Accounts Payable	VOID:		X		2,114.81
11/14/2001	3051	General Computer an...	Accounts Payable	customer ca7848	519.60	X		1,595.21
11/14/2001	3052	AMEX	Accounts Payable	3783 490172 1...	1,007.16	X		588.05
11/16/2001	3053	Verizon VOICE 212 ...	Communication:Voice:...	pay by phone/c...	205.73	X		382.32
11/16/2001	3054	New York State Tax ...	-split-	133889180	69.18	X		313.14
11/20/2001	3055	Ferrand	Accounts Payable		100.00	X		213.14
11/20/2001	3056	General Computer an...	Accounts Payable	Customer Check	390.00	X		-176.86
11/20/2001	3057	General Computer an...	Accounts Payable	VOID:		X		-176.86
11/20/2001	3058	General Computer an...	Accounts Payable	CA8749	1,553.39	X		-1,730.25
11/20/2001	3059	General Computer an...	Accounts Payable	Customer Check	480.00	X		-2,210.25
11/20/2001	3060	Silicon City	Accounts Payable	Customer Check	1,000.00	X		-3,210.25
11/20/2001	3061	Hertz	Accounts Payable	VOID:		X		-3,210.25
11/20/2001	3062	Pharmacy	Accounts Payable	# 531	11.94	X		-3,222.19
11/23/2001		NIST DMT ATP Pro...	Office:NIST Bank Acct...	open new acco...	100.00	X		-3,322.19
11/23/2001	3063	MMVR	Accounts Payable	Customer Check	540.00	X		-3,862.19
11/23/2001	3065	Scott Albin	Accounts Payable	Customer Check	500.00	X		-4,362.19
11/26/2001	3067	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-5,362.19
11/26/2001	3068	AT&T	Accounts Payable	Customer Check	44.18	X		-5,406.37
11/26/2001	3069	Ferrand	Accounts Payable	Customer Check	100.00	X		-5,506.37
11/26/2001	3070	Mobil Oil	Accounts Payable	Customer Check	35.49	X		-5,541.86
11/28/2001	3066	Qcheck	Accounts Payable		55.85	X		-5,597.71
11/28/2001	3073	Verizon ISDN 212 2...	Accounts Payable	Customer Check	36.67	X		-5,634.38
11/28/2001	3074	General Computer an...	Accounts Payable	Customer Check	3,526.00	X		-9,160.38
11/28/2001	3075	Con Edison	Accounts Payable	41 1237 0554 0...	172.13	X		-9,332.51
11/28/2001	3076	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.92	X		-9,442.43
11/30/2001	3071	DaSalla, Charles S	-split-	Customer Check	1,325.70	X		-10,768.13
11/30/2001	3072	Gurfein, Elisha	-split-	Customer Check	1,636.06	X		-12,404.19

05405

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/30/2001	3079	Chase Bank 940 taxes	-split-	VOID: 13-388...		X		-12,404.19
11/30/2001	3080	N.J Division of Taxat...	Payroll Liabilities		28.35	X		-12,432.54
11/30/2001	3081	New York State Tax ...	Payroll Liabilities	133889180	31.38	X		-12,463.92
11/30/2001	3082	N.J Division of Taxat...	-split-	VOID:		X		-12,463.92
11/30/2001	3083	New York State Tax ...	-split-	VOID: APPLI...		X		-12,463.92
11/30/2001	3084	NYS Tax Department	Payroll Liabilities	VOID: 82-2172		X		-12,463.92
12/03/2001	3077		Void Check	VOID:		X		-12,463.92
12/03/2001	3078		Void Check			X		-12,463.92
12/03/2001	3085	N.J Division of Taxat...	Payroll Liabilities	NJ Tax ID APP...	378.33	X		-12,842.25
12/03/2001	3086	Chase Bank 941 taxes	-split-	13-3889180	997.26	X		-13,839.51
12/03/2001	3087	New York State Tax ...	Payroll Liabilities	133889180	53.77	X		-13,893.28
12/04/2001		Karron DB (VENDO...	Capital Loan:NIST	Deposit		X	5,000.00	-8,893.28
12/04/2001	online	AMEX	AMERICAN EXPRES...	Automated Pay...	1,007.16	X		-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable	VOID: Automa...		X	0.00	-9,900.44
12/05/2001		NIST ATP customer	Accounts Receivable			X	60,000.00 N-2	50,099.56
12/05/2001	3088	NIST ATP DMT Pro...	NIST ATP DMT Progr...	Customer Check	60,000.00	X N-2		-9,900.44
12/06/2001	3089	United States Postal ...	Accounts Payable	Customer Check	170.00	X		-10,070.44
12/06/2001	3090	ConEdison Solutions	Accounts Payable	Customer Check	314.51	X		-10,384.95
12/06/2001	3091	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-11,384.95
12/06/2001	3092	Pennie & Edmonds	Accounts Payable	Client 009161	508.08	X		-11,893.03
12/06/2001	3096	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-11,910.55
12/06/2001	30958	void	Void Check			X		-11,910.55
12/10/2001	3097	ConEdison Solutions	Accounts Payable	Customer Check	261.57	X		-12,172.12
12/11/2001	86	CASI	NIST ATP DMT Progr...	dbk draw to pa...		X	10,000.00 C-2	-2,172.12
12/12/2001	3098	MCI Worlcom	Accounts Payable	Customer Check	13.62	X		-2,185.74
12/12/2001	3099	SkyTel	Accounts Payable	2230341	49.70	X		-2,235.44
12/12/2001	3100	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,235.44
12/19/2001	3101	ConEdison Solutions	Accounts Payable	Customer Check	216.57	X		-4,452.01
12/19/2001	3102	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,552.01
12/21/2001	3103	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	500.00	X		-5,052.01
12/22/2001	3104	AT&T	Accounts Payable	Customer Check	14.39	X		-5,066.40
12/24/2001	3105	Ferrand	Accounts Payable ,	Customer Check	100.00	X		-5,166.40
12/28/2001	10012	Computer Aided Sur...	NIST ATP DMT Progr...	return of open ...		X	100.00 C-3	-5,066.40
12/28/2001	3106	Verizon VOICE 212 ...	Accounts Payable	Customer Check	102.78	X		-5,169.18
12/28/2001	3109	Pennie & Edmonds	Accounts Payable	Client 009161	198.52	X		-5,367.70
12/28/2001	10017	CASI	NIST ATP DMT Progr...	karron draw		X	5,000.00 C-4	-367.70
12/31/2001	3110	Ferrand	Accounts Payable	Customer Check	100.00	X		-467.70
12/31/2001	3111	Time Warner	Accounts Payable	10 001 8785260	17.52	X		-485.22
12/31/2001	3112	Con Edison	Accounts Payable	41 1237 0554 0...	190.42	X		-675.64
01/07/2002	3113	Ferrand	Accounts Payable	Customer Check	400.00	X		-1,075.64

05406

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/07/2002	3114	Ferrand	Accounts Payable	Customer Check	184.00	X		-1,259.64
01/09/2002	3115	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,259.64
01/09/2002	3116	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,259.64
01/09/2002	3118	SkyTel	Accounts Payable	2230341	48.19	X		-5,307.83
01/09/2002	3119	ConEdison Solutions	Accounts Payable	Customer Check	352.92	X		-5,660.75
01/09/2002	3120	MCI Worlcom	Accounts Payable	Customer Check	40.49	X		-5,701.24
01/09/2002	3121	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-6,701.24
01/09/2002	10024	CASI	NIST ATP DMT Progr...	overhead/karro...		X	10,000.00	3,298.76
01/11/2002	3122	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X	C-5	1,298.76
01/17/2002	3123	Karron, Abe B	-split-	VOID:		X		1,298.76
01/21/2002	3124	Ferrand	Accounts Payable	Customer Check	100.00	X		1,198.76
01/28/2002	3125	Computer Aided Sur...	NIST ATP DMT Progr...	loan to NIST A...	500.00	X		698.76
01/30/2002	3126	Feldman	Accounts Payable	Customer Check	1,000.00	X		-301.24
02/01/2002	10050	CASI	NIST ATP DMT Progr...	feb draw		X	10,000.00	9,698.76
02/01/2002	10051	CASI	NIST ATP DMT Progr...	Deposit		X	500.00	10,198.76
02/04/2002	3127	Ferrand	Accounts Payable	Customer Check	100.00	X		10,098.76
02/04/2002	3128	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		9,098.76
02/04/2002	3129	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		7,098.76
02/04/2002	3130	Pennie & Edmonds	Accounts Payable	Client 009161	1,690.00	X		5,408.76
02/04/2002	3131	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		3,408.76
02/04/2002	3132	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		1,408.76
02/12/2002		Verizon ISDN 212 2...	Communication:ISDN		1.00	X		1,407.76
02/14/2002	3133		Void Check	VOID:		X		1,407.76
02/14/2002	3134		Void Check	VOID:		X		1,407.76
02/14/2002	3135	Con Edison	Accounts Payable	41 1237 0554 0...	264.32	X		1,143.44
02/14/2002	3136	ConEdison Solutions	Accounts Payable	Customer Check	295.26	X		848.18
02/14/2002	3137	SkyTel	Accounts Payable	2230341	48.19	X		799.99
02/14/2002	3138	Verizon VOICE 212 ...	Accounts Payable	Customer Check	110.45	X		689.54
02/22/2002	3139	Solomon and Bernstein	Accounts Payable		800.00	X		-110.46
02/25/2002		Karron DB (VENDO...	Capital Loan:NIST			X	1,000.00	889.54
02/28/2002	3140	Pennie & Edmonds	Accounts Payable	Client 009161	1,757.53	X		-867.99
02/28/2002	3141	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-1,867.99
03/01/2002	3142	D. B. Karron -- Rent	Accounts Payable	Dec 00 Rent	2,000.00	X		-3,867.99
03/01/2002	3143	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-5,867.99
03/01/2002	3144	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	1,000.00	X		-6,867.99
03/01/2002	3145	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-11,867.99
03/01/2002	3146	Oxford	Accounts Payable	Customer Check	1,113.38	X		-12,981.37
03/01/2002	3147	Con Edison	Accounts Payable	41 1237 0554 0...	286.05	X		-13,267.42
03/01/2002	3148	SkyTel	Accounts Payable	2230341	65.28	X		-13,332.70
03/01/2002	3149	Verizon VOICE 212 ...	Accounts Payable	Customer Check	107.67	X		-13,440.37

05407

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
03/01/2002	10080	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	559.63
03/04/2002	3150	Ferrand	Accounts Payable	Customer Check	300.00	X		259.63
03/05/2002	3151	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	5,000.00	X		-4,740.37
03/07/2002	3152	ConEdison Solutions	Accounts Payable	Customer Check	536.58	X		-5,276.95
03/07/2002	10096	CASI	NIST ATP DMT Progr...	Deposit		X	6,000.00	723.05
03/11/2002	3154	Ferrand	Accounts Payable	Customer Check	100.00	X		623.05
03/12/2002	3153	Karron DB (VENDO...	Capital Loan:NIST	Customer Check	4,000.00	X		-3,376.95
03/12/2002	10104	CASI	NIST ATP DMT Progr...	dbk draw		X	4,000.00	623.05
03/22/2002	3155	Karron DB (VENDO...	Capital Loan:NIST	karron draw	2,000.00	X		-1,376.95
03/22/2002	10105	CASI	NIST ATP DMT Progr...	Deposit		X	1,776.00	399.05
03/23/2002	3156	Ferrand	Accounts Payable	Customer Check	100.00	X		299.05
03/25/2002	3157	Emil Jovanov	Accounts Payable	Customer Check	272.25	X		26.80
03/25/2002	3158	Ferrand	Accounts Payable	Customer Check	100.00	X		-73.20
03/28/2002	10107	CASI	NIST ATP DMT Progr...	Deposit		X	14,000.00	13,926.80
03/29/2002	3159	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		13,426.80
03/29/2002	3160	Karron DB (VENDO...	Accounts Payable	Customer Check	13,000.00	X		426.80
03/29/2002	3161	Mobil Oil	Accounts Payable	Customer Check	18.42	X		408.38
03/29/2002	3162	Solomon and Bernstein	Accounts Payable	Customer Check	1,000.00	X		-591.62
03/29/2002	3163	Advanced Technolog...	Accounts Payable	Customer Check	500.00	X		-1,091.62
03/29/2002	3164	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-3,091.62
03/29/2002	3165	Pennie & Edmonds	Accounts Payable	Client 009161	314.44	X		-3,406.06
03/31/2002	3166	Con Edison	Accounts Payable	41 1237 0554 0...	299.77	X		-3,705.83
03/31/2002	3167	Verizon VOICE 212 ...	Accounts Payable	Customer Check	109.71	X		-3,815.54
04/01/2002	10124	CASI	NIST ATP DMT Progr...	KarronDraw		X	4,000.00	184.46
04/10/2002		Chase Bank	Bank Service Charges	Checkbook Or...	13.00	X		171.46
04/25/2002	3168	Ferrand	Accounts Payable	Customer Check	100.00	X		71.46
04/25/2002	3169	ConEdison Solutions	Accounts Payable	Customer Check	494.00	X		-422.54
04/25/2002	3170	Ferrand	Accounts Payable	Customer Check	100.00	X		-522.54
04/30/2002	3171	Verizon VOICE 212 ...	Accounts Payable	Customer Check	117.62	X		-640.16
04/30/2002	10147	CASI	NIST ATP DMT Progr...	Deposit		X	1,000.00	359.84
05/01/2002	3172	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-640.16
05/01/2002	3173	Pennie & Edmonds	Accounts Payable	Client 009161	2,013.64	X		-2,653.80
05/01/2002	3174	Con Edison	Accounts Payable	41 1237 0554 0...	246.05	X		-2,899.85
05/01/2002	3175	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,899.85
05/02/2002	3176	Ferrand	Accounts Payable	Customer Check	100.00	X		-4,999.85
05/02/2002	10177	CASI	NIST ATP DMT Progr...	Deposit		X	10,000.00	5,000.15
05/22/2002	3177	AT&T	Accounts Payable	Customer Check	9.29	X		4,990.86
05/22/2002	3178	ConEdison Solutions	Accounts Payable	Customer Check	479.14	X		4,511.72
05/22/2002	3179	Pennie & Edmonds	Accounts Payable	Client 009161	351.33	X		4,160.39
05/22/2002	3180	Solomon and Bernstein	Accounts Payable	VOID:		X		4,160.39

05408

Register: CHASE

From 10/01/2001 through 09/30/2002

Sorted by: Cleared status

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/22/2002	3181	Ferrand	Accounts Payable	Customer Check	100.00	X		4,060.39
05/22/2002	3182	Ferrand	Accounts Payable	Customer Check	100.00	X		3,960.39
05/24/2002	3183	AT&T	Accounts Payable	VOID		X		3,960.39
05/24/2002	3184	Karron DB (VENDO...	Accounts Payable	Customer Check	2,000.00	X		1,960.39
06/02/2002	3185	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-39.61
06/02/2002	3186	Pennie & Edmonds	Accounts Payable	Client 009161	800.59	X		-840.20
06/03/2002	3187	Ferrand	Accounts Payable	Customer Check	100.00	X		-940.20
06/03/2002	3188	Con Edison	Accounts Payable	41 1237 0554 0...	191.22	X		-1,131.42
06/03/2002	3189	Verizon VOICE 212 ...	Accounts Payable	1 212 686 8748...	113.63	X		-1,245.05
06/03/2002	3190	Advanced Technolog...	Accounts Payable	Customer Check	1,000.00	X		-2,245.05
06/03/2002	10229	CASI	NIST ATP DMT Progr...	Deposit		X	4,000.00	1,754.95
06/04/2002	3191	ConEdison Solutions	Accounts Payable	Account 16652...	470.38	X		1,284.57
06/04/2002	3192	void	Void Check			X		1,284.57
06/25/2002		Karron DB (VENDO...	Accounts Payable	VOID:		X		1,284.57
06/25/2002	3193	Karron DB (VENDO...	Accounts Payable	Customer Check	1,000.00	X		284.57
06/25/2002	3194	Ferrand	Accounts Payable	Customer Check	100.00	X		184.57
08/08/2002	3195	NYS Corporation tax	Accounts Payable	EIN # 13 3889...	800.00	X		-615.43
08/12/2002	3196	Computer Aided Sur...	NIST ATP DMT Progr...	refund to nist p...	20,000.00	X		-20,615.43
08/13/2002		Karron DB (VENDO...	Income:DBK contribut...			X	20,000.00	-615.43
08/14/2002		Chase Bank	Bank Service Charges	Insufficient Fu...	25.00	X		-640.43
08/16/2002		Karron DB (VENDO...	Capital Loan:DBK	Deposit		X	1,000.00	359.57
09/05/2002		Chase Bank	Bank Service Charges	Overdraft Fee ...		X	25.00	384.57
09/05/2002		Chase Bank	Bank Service Charges	VOID: Overdra...		X		384.57
09/12/2002	3197	ConEdison Solutions	Accounts Payable	Measurement P...	669.88	X		-285.31
09/12/2002	3198	ConEdison Solutions	Accounts Payable	Measurement P...	670.95	X		-956.26
09/12/2002	3199	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-2,956.26
09/12/2002	3200	D. B. Karron -- Rent	Accounts Payable	Customer Check	2,000.00	X		-4,956.26
09/16/2002		Nicholee Wynter(VE...	Communication:Voice:...	Fee for telepho...		X	53.82	-4,902.44

05409

Computer Aided Surgery Incorporated
Transaction Detail By Account
October 2001 through September 2002

Type	Date	Num	Name	Original Amount	Paid Amount	Balance
Income						
NIST ATP						
Invoice	10/26/2001	CAS...	NIST ATP customer	150,000.00	150,000.00	150,000.00
Invoice	12/5/2001	CAS...	NIST ATP customer	60,000.00	60,000.00	210,000.00
Invoice	1/10/2002	CAS...	NIST ATP customer	60,000.00	60,000.00	270,000.00
Invoice	1/23/2002	CAS...	NIST ATP customer	60,000.00	60,000.00	330,000.00
Invoice	2/20/2002	CAS...	NIST ATP customer	60,000.00	60,000.00	390,000.00
Invoice	3/22/2002	CAS...	NIST ATP customer	60,000.00	60,000.00	450,000.00
Invoice	5/1/2002	CAS...	NIST ATP customer	70,000.00	70,000.00	520,000.00
Invoice	5/21/2002	CAS...	NIST ATP customer	70,000.00	70,000.00	590,000.00
Invoice	7/2/2002	CAS...	NIST ATP customer	70,000.00	70,000.00	660,000.00
Invoice	7/29/2002	CAS...	NIST ATP customer	70,000.00	70,000.00	730,000.00
Invoice	9/5/2002	CAS...	NIST ATP customer	70,000.00	0.11	730,000.11
Invoice	9/6/2002	CAS...	NIST ATP customer	70,000.00	69,999.89	800,000.00
Total NIST ATP					800,000.00	800,000.00
Total Income					800,000.00	800,000.00
TOTAL					800,000.00	800,000.00

05410

CASI

Payroll Reconciliation

Fiscal Year Ended September 30, 2002

	940	date	gross wages	FUTA						deposited	due	balance
		12/31/01	14,204.32	86.96						159.52	86.96	(72.56)
		03/31/02		114.10								
		06/30/02		82.06								
		09/30/02		174.94								
		TOTAL	14,204.32	458.06	-	-	-	-	-	159.52	86.96	(72.56)
	941		gross wages	FICA	fit	ss	medicare	total	credit	deposited	due	balance
		12/31/01	14,204.32	1,086.64	2,336.00	1,761.34	411.93	4,509.27		4,509.28	4,509.28	-
		03/31/02	38,595.82	2,952.58	6,335.00	4,785.88	1,119.28	12,240.16		11,791.28	12,240.16	448.88
		06/30/02	46,136.65	3,529.45	8,924.00	5,720.94	1,337.96	15,982.90		15,982.90	15,982.90	-
		09/30/02	223,600.41	11,223.70	55,577.62	15,962.99	6,484.41	78,025.02	4,776.02	77,208.10	78,025.02	(3,959.10)
		TOTAL	322,537.20	18,792.37	73,172.62	28,231.15	9,353.58	110,757.35	4,776.02	109,491.56	110,757.36	(3,510.22)
	NYS-45		gross wages	SUI	sit	cit	sui	total		deposited	due	balance
		12/31/01	3,870.00	174.04	122.53	70.39	174.04	366.96		192.92	366.96	174.04
		03/31/02	7,262.50	290.52	283.09	159.09	290.52	732.70		367.44	732.70	365.26
		06/30/02	21,136.66	518.80	1,100.83	629.22	518.80	2,248.85		1,730.05	2,248.85	518.80
		09/30/02	190,267.09	946.20	12,181.14	6,429.82	946.20	19,557.16		18,436.23	19,557.16	1,120.93
		TOTAL	222,536.25	1,929.56	13,687.59	7,288.52	1,929.56	22,905.67	-	20,726.64	22,905.67	2,179.03
	NJ-927		gross wages	SUI	sit	sui	total			deposited	due	balance
		12/31/01	10,334.32	436.62	406.68	436.62	843.30			406.68	843.30	436.62
		03/31/02	31,333.32	992.88	1,374.07	992.88	2,366.95			1,591.45	2,366.95	775.50
		06/30/02	24,999.99	-	1,134.99	-	1,134.99			-	1,134.99	1,134.99
		09/30/02	33,333.32	-	1,513.32	-	1,513.32			1,513.32	1,513.32	-
		TOTAL	100,000.95	1,429.50	4,429.06	1,429.50	5,858.56	-	-	3,511.45	5,858.56	2,347.11
	Gross Wages:				Employer Expense:							
	NY		222,536.25		Gross Wages		322,537.20	322,537.20				
	NJ		100,000.95		FUTA		458.06					
	Total		322,537.20		FICA		18,792.37					
	941 Total		322,537.20		NY SUI		1,929.56					
	Diff.		-		NJ SUI		1,429.50	22,609.49				
					Unadjusted Total		345,146.69	345,146.69				

05411

Jim Cox	Type	Date	Num	Name	Amount
independent contractor	Paycheck	01/25/2002	10048	Cox, James L	5,265.00
	Paycheck	03/01/2002	10084	Cox, James L	3,770.00
	Paycheck	04/01/2002	10118	Cox, James L	3,575.00
	Paycheck	05/01/2002	10159	Cox, James L	3,835.00
	Paycheck	06/03/2002	10208	Cox, James L	3,250.00
	Paycheck	06/30/2002	10258	Cox, James L	0.00
	Paycheck	07/02/2002	10558	Cox, James L	5,785.00
	Paycheck	08/01/2002	10559	Cox, James L	5,200.00
	Paycheck	09/06/2002	10556	Cox, James L	3,250.00
					33,930.00
employee	Paycheck	09/30/2002	10557	Cox, James L	5,200.00
					5,200.00
TOTAL					39,130.00

CAS1

Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Time Sheets - verification of hours worked on for ATP award activities

Month	Date	Albin			Cox			Gurfein			Karron			[redacted]			Peralta			Rothman			Wine			Wynter			Total
		hours	tested		hours	tested		hours	tested		hours	tested		hours	tested		hours	tested		hours	tested		hours	tested		hours	Tested		
Oct	7-Oct							30	A	B	40	A	B																
	14-Oct							30	A	B	40	A	B																
	21-Oct							30	A	B	40	A	B																
	28-Oct							30	A	B	40	A	B	23.5	A	B													
Nov	4-Nov							30	A	B	40	A	B	36	A														
	11-Nov							30	A	B	40	A	B	35	A														
	18-Nov							30	A	B	40	A	B	31	A														
	25-Nov							30	A	B	40	A	B	19.5	A														
	2-Dec							30	A	B	40	A	B	33.5	A														
Dec	9-Dec							30	A	B	40	A	B	32	A														
	16-Dec							30	A	B	40	A	B	32	A														
	23-Dec							30	A	B	40	A	B	10	A														
	30-Dec							30	A	B	40	A	B																
Jan	6-Jan							30	A	B	40	A	B	33.5	A	B							16	A	B				
	13-Jan							30	A	B	40	A	B	35	A								20	A	B				
	20-Jan							30	A	B	40	A	B	37.5	A								20	A	B				
	27-Jan							30	A	B	40	A	B	37.5	A								20	A	B				
Feb	3-Feb							30	A	B	40	A	B	19.5	A								20	A	B				
	10-Feb							30	A	B	40	A	B	24	A														
	17-Feb							30	A	B	40	A	B	23	A														
	24-Feb							30	A	B	40	A	B	23	A														
March	3-Mar							30	A	B	40	A	B	22	A														
	10-Mar							30	A	B	40	A	B	26.5	A														
	17-Mar							30	A	B	40	A	B	15.5	A														
	24-Mar							30	A	B	40	A	B	27	A														
	31-Mar							30	A	B	40	A	B	32.5	A														
April	7-Apr							30	A	B	40	A	B	25	A														
	14-Apr							30	A	B	40	A	B	15.5	A														
	21-Apr							30	A	B	40	A	B	20	A														
	28-Apr							30	A	B	40	A	B	21.5	A														
May	5-May							30	A	B	40	A	B	26	A														
	12-May							30	A	B	40	A	B	24.5	A														
	19-May							30	A	B	40	A	B	23	A														
	26-May							30	A	B	40	A	B	6.5	A														
June	2-Jun							30	A	B	40	A	B	27	A														
	9-Jun							30	A	B	40	A	B	36	A											18	A	B	
	16-Jun	32	A	B				30	A	B	40	A	B	35.5	A											40	A	B	
	23-Jun	40	A	B				30	A	B	40	A	B	29	A											40	A	B	
	30-Jun	42	A	B				30	A	B	40	A	B	35.5	A											40	A	B	
July	7-Jul	49	A	B				30	A	B	40	A	B	22.5	A											40	A	B	
	14-Jul	50	A	B				30	A	B	40	A	B	37.5	A											40	A	B	
	21-Jul	58	A	B				30	A	B	40	A	B	30	A											40	A	B	
	28-Jul	59	A	B				30	A	B	40	A	B	29	A											38	A	B	
Aug	4-Aug							30	A	B	40	A	B	36.5	A											40	A	B	
	11-Aug							30	A	B	40	A	B	32.5	A											40	A	B	
	18-Aug							36	A	B	40	A	B	31.5	A											22	A	B	

05413

CASI

Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Time Sheets - verification of hours worked on for ATP award activities

Month	Date	Albin	Cox	Gurfein	Karron	[redacted]	Peralta	Rothman	Wine	Wynter	Total
	25-Aug			34 A B	40 A B	32.5 A B				40 A B	
	1-Sep			30 A B	40 A B	10 A				41.25 A B	
Sept	8-Sep			30 A B	40 A B	28 A	15 A B	55.5 A B		21 A B	
	15-Sep			30 A B	40 A B	17 A	20 A B	41.5 A B		42 A B	
	22-Sep		40 A B	30 A B	40 A B	17 A	20 A B	59 A B		40 A B	
	29-Sep	8/2 to 9/1 = 114	40 A B	30 A B	40 A B	22 A	27.5 A B	77 A B		33.5 A B	
	30-Sep						5 A B	8 A B		7.5 A B	
Total hours from timesheets		330 F	80 F	1570 F	2080 F	1280 F	87.5 F	241 F	96 F	623.25 F	
		summary tested	summary tested	summary tested	summary tested	summary tested	summary tested	summary tested	summary tested	summary tested	summary tested
Total hours from payroll records		330 G	80 G	1560 G	2080 G	1320 G	87.5 G	227 G	88.00 G	623.25 G	
Hourly rate		$ 15.00 G	$ 65.00 G	$ 64.10 G	$ 84.13 G	$ 15.00 G	$ 15.00 G	$ 15.00 G	$ 40.00 G	$ 15.00 G	
Total compensation		$ 4,950.00 G F	$ 5,200.00 G F	$ 100,000.95 G F	$ 175,000.00 G F	$ 19,800.00 G F	$ 1,312.50 G F	$ 3,405.00 G F	$ 3,520.00 G F	$ 9,348.75 G F	$ 322,537.20 F E
Total hours under/(over) paid		0 F C	0 F C	10 F D	0 F C	-40 F E	0 F C	14 F E	8 F E	0 F C	

Legend

- A Hours as recorded on time sheet for week/employee indicated
- B Time sheet was signed by employee to evidence hours worked on ATP activities.
- C Total hours on time sheets (worked for ATP activities) agreed to total hours paid from payroll records.
- D Business manager agreed (verbally confirmed by Lee Gurfein) to not be paid for immaterial number of hours worked over 30 hour weekly commitment.
- E Agreed to payroll reconciliation performed as part of payroll audit
- F Footed (or recalculated)
- G Source: payroll records from QuickBooks payroll system
- X1 Employee was under/(over) paid as indicated during first project year. See Exceptions Noted below.
- ~~X2 Time sheets were not signed by employee.~~

Exceptions Noted

X1 The following employees were over/(under) paid during the first project year:

Name	# Hours		Amount		Determination
DaSalla	40	overpaid	$ 600	overpaid	disallowed expense
Rothman	(14)	underpaid	$ (210)	underpaid	expense will be allowed when paid to employee (year two)
Wine	(8)	underpaid	$ (320)	underpaid	expense will be allowed when paid to employee (year two)
	18	net hours overpaid	$ 70	net amount overpaid	

NOTE:
CASI was advised to compensate employees for hours that were underpaid.

05414

Tape library # 1150 dd 10/1...

CASI

ATP Program-Specific Audit
Program Year One Ended September 30, 2002

sales tax exempt.
Always
proceed
Known vendor.

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-22,274.29
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		-12,000.00
Bill	04/01/2002	3010022698	SGI	SGI Contribution to project as Discour	-6,600.00
Bill	09/15/2002		SGI	DBK to have invoice reduced by this a	-5,991.50
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-5,216.36
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3,052.52
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3,052.52
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,906.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,906.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,569.20
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,179.64
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,179.63
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-2,106.23
Credit Card Credit	05/21/2002		Intuit	378349017216008 INTUIT SOFTWR	-1,623.70
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-1,211.31
Deposit	08/29/2002		General Computer and Service	Refund for all credit	-1,181.79
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1,090.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1,090.18
Bill	01/10/2002		Ricoh	Ricoh contribution (10%)	-713.29
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	01/10/2002	605988	General Computer and Service	raid cards /returned	-518.00
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-442.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-436.07
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-418.32
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-398.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-398.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-379.24
Deposit	08/13/2002		american media systems inc	Refund	-370.00
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-352.09
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-335.24
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-298.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-298.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-284.41
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-284.41
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-281.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-281.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-251.41
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-225.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-213.29
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-196.84
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-181.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-181.70
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-178.61
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-166.00
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-158.06
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-149.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-149.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-142.25
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-142.25
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-139.72

05415

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-126.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-126.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-125.75
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-118.52
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-109.02
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-109.01
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-106.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-106.68
General Journal	08/01/2002		Karron DB (VENDOR)	Credit	-100.00
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI Invoice	-84.31
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-75.10
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-67.06
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-67.06
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-60.57
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-59.76
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-59.29
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Credit Card Credit	12/13/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	-54.11
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-53.36
Credit Card Credit	06/04/2002		Buyuptome.com	378349017216008 BUYUPTIME.COM	-51.50
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-42.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-38.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-38.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-36.75
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-36.75
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-36.29
Credit Card Credit	06/10/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS I	-34.54
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-32.48
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-31.62
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-31.62
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-30.88
Credit Card Credit	06/12/2002		Internet.comllc	378349017216008 INTERNET.COML	-29.95
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-29.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-27.56
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-27.56
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-26.98
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-25.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-24.90

05416

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-24.90
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-23.72
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-23.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-23.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-22.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-22.05
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-21.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-19.26
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.33
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.33
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-16.50
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-16.50
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-15.32
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.94
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.94
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-14.66
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.59
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.23
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.22
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-13.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-13.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.57
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.37
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-12.25
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-11.55
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.03
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-11.00
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-10.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-10.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-10.29
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-9.88
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-9.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-9.80
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-9.72
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-9.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-8.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-8.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-8.66
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-8.30
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-8.25
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-7.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35

05417

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-6.99
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-6.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-6.19
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-6.19
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-5.93
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-5.93
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.51
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-5.14
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-5.14
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-4.13
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-3.85
Credit Card Credit	12/10/2001		Data Vision Computer	378349017215000 DATAVISION	-3.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-3.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.56
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-2.96
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-2.49
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.48
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.30
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-2.20
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-2.20
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.13
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.99
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.96
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.96
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-1.65
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.58
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.58
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.47
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.28

05218

Type	Date	Num	Name	Memo	Paid Amount						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.19						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.12						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.10						
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-1.07						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.03						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.03						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-0.96						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.95						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.89						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.89						
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.85						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.77						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.76						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.72						
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.69						
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.69						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.62						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.62						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.53						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.49						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.49						
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.48						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.43						
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.41						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.37						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.34						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.30						
					-94,743.19	-40.9%					
Credit Card Charge	06/11/2002		Jensen Tools Inc	VOID:	0.00						
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	0.30						
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.34						
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	0.37						
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	0.41						
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.43						
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.48						
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.49						
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.49						
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	0.53						
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.61						
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.61						
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	0.61						
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	0.62						
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.62						
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.69						
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.69						
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.72						
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	0.76						
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	0.77						
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	0.85						
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.89						
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.89						

05719

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	0.95
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	0.96
Bill	03/30/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	1.02
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	1.03
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	1.03
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	1.07
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	1.10
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	1.12
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.19
Credit Card Charge	09/05/2002		NIST ATP customer	mounting brackets	1.26
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	1.28
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	1.38
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	1.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.47
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	1.58
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	1.58
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	1.60
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	1.60
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	1.61
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	1.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.65
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	1.96
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	1.96
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	1.99
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	2.13
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	2.20
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	2.20
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	2.30
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	2.30
Credit Card Charge	06/26/2002		Homefront Hardware	Homefront Hardware (INV2002062619	2.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	2.48
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	2.49
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	2.85
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	2.85
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	2.85
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	2.85
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	2.85
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	2.96
Credit Card Charge	07/09/2002		Jensen Tools	378349017217006 JENSEN TOOLS I	3.00
Bill	03/31/2002	AAAI1123	Silicon City	projector lamp	3.27
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	3.30
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	3.30
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	3.30
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	3.30
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	3.56
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	3.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	3.85
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	4.13
Bill	07/06/2002	AAAI1155	Silicon City	barcode lables	4.74
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	4.74
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	4.74
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	4.74
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	4.74
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	5.14

054220

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	5.14
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	5.34
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	5.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	5.51
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	5.88
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	5.88
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	5.93
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	5.93
Bill	09/11/2002	AAAI1155	Silicon City	barcode lables	6.01
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	6.19
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	6.19
Bill	11/20/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	6.37
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	6.88
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	6.99
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	7.35
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	7.35
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	7.35
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	7.35
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	7.35
Bill	07/06/2002	AAAI1155	Silicon City	cleaning carts	7.48
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	7.90
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	8.25
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	8.30
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	8.66
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	8.89
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	8.89
Credit Card Charge	04/20/2002		Kips Bay Hardward TV		9.36
Bill	09/11/2002	AAAI1155	Silicon City	cleaning carts	9.50
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	9.63
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	9.72
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	9.80
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	9.88
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	9.88
Credit Card Charge	05/10/2002		Real Audio Video Networks	378349017215000 REAL GOLDPASS	9.95
Credit Card Charge	06/10/2002		Real Audio Video Networks	378349017216008 REAL GOLDPASS	9.95
Credit Card Charge	07/10/2002		NIST ATP customer	378349017217006 REAL GOLDPASS	9.95
Credit Card Charge	08/11/2002		Real Audio Video Networks		9.95
Credit Card Charge	09/10/2002		Real Audio Video Networks	download service	9.95
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	10.29
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	10.67
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	10.67
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TR	10.80
Credit Card Charge	02/28/2002		SGI Store	378349017215000 ICON BLUE/SGI S	10.83
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	11.00
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	11.03
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	11.38
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	11.55
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	12.25
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	12.37
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	12.37
Bill	03/30/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	12.43
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	12.57
Bill	05/01/2002	22040486	american media systems inc	fan samples	12.59

05421

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	13.78
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	13.78
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	14.22
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	14.23
Bill	06/03/2002		Karron (ABE)	radio shack reimbursement	14.26
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	14.59
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	14.66
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	14.94
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	14.94
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	15.18
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	15.18
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	15.18
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	15.18
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	15.32
Credit Card Charge	05/07/2002		Element5 Software	378349017215000 GETINFO.ELEME	15.63
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	16.50
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	16.50
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	17.33
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	17.33
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	17.78
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	17.78
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION	18.00
Credit Card Charge	05/30/2002		lasc software	378349017216008 JASC SOFTWARE	19.00
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	19.26
Credit Card Charge	08/05/2002		www.esellerate	378349017217006 WWW.ESELLERA	19.95
Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM, I	19.95
Credit Card Charge	01/10/2002		Staples	velcro	20.45
Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware	20.81
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	21.34
Credit Card Charge	12/17/2001		Kips Bay Hardward TV	378349017215000 KIPS BAY HARDW	21.64
Credit Card Charge	05/28/2002		www.ibillcs.com	378349017216008 IBL WWW.IBILLC	22.00
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	22.05
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	22.70
Credit Card Charge	04/14/2002		Win Drivers.com		22.95
Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware (INV200206251	23.01
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	23.71
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	23.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	23.72
Credit Card Charge	06/13/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	24.01
Credit Card Charge	04/20/2002		Homefront Hardware	electricals	24.19
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	24.90
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	24.90
Credit Card Charge	05/15/2002		Regsoft		25.00
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	25.68
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	26.98
Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 200206211	27.37
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	27.56
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	27.56
Bill	12/31/2001	22526	Pacific Data	cleaning tape cartridge	28.00
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	28.46
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	28.46
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	28.46
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	28.46
Credit Card Charge	11/09/2001		Winzip Software	winzip	29.00

05222

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	29.40
Credit Card Charge	05/29/2002		Internet.comllc	378349017216008 INTERNET.COML	29.95
Bill	06/03/2002	AAAI1155	Silicon City	barcode lables	30.07
Credit Card Charge	04/20/2002		Homefront Hardware	electricals	30.69
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	30.88
Credit Card Charge	06/02/2002		MCAFEE	virus	31.15
Bill	03/31/2002	AAAI1123	Silicon City	projector	31.38
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	31.62
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	31.62
Credit Card Charge	08/14/2002		Apple Computers	378349017217006 APPLE COMPUTE	32.46
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	32.48
Credit Card Charge	09/18/2002		NIST ATP customer	cable for tablet	32.48
Credit Card Charge	06/11/2002		ANTEC	n	32.54
Credit Card Charge	05/08/2002		Regsoft	378349017215000 REGSOFT.COM, I	32.94
Credit Card Charge	06/20/2002		NIST ATP customer	378349017216008 RADIO SHACK	33.93
Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1	378349017216008 EACCELERATION	34.00
Credit Card Charge	07/30/2002		Homefront Hardware	computer mounting parts	34.36
Credit Card Charge	09/13/2002		Kips Bay Hardward TV	n	34.38
Credit Card Charge	06/18/2002		Jensen Tools Inc		34.54
Credit Card Charge	08/11/2002		Cables America		34.84
Credit Card Charge	05/08/2002		techalchemy software	378349017215000 TECHALCHEMY L	34.95
Credit Card Charge	05/08/2002		Win Drivers.com	378349017215000 WNT*REG.NET S	34.95
Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1	378349017216008 EACCELERATION	36.00
Credit Card Charge	08/02/2002		techalchemy software		36.00
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	36.29
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	36.75
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	36.75
Bill	01/10/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	37.93
Bill	10/26/2001	605236	General Computer and Service	2x KVM three in one cable	38.00
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	38.60
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	38.60
Credit Card Charge	06/08/2002		Homefront Hardware		39.58
Credit Card Charge	06/26/2002		Regsoft	378349017217006 REGSOFT.COM, I	39.95
Bill	09/12/2002	DBK02	NIST ATP customer	Office Depot / DDS2 TAPES	39.96
Credit Card Charge	02/15/2002		Data Vision Computer	cabels cat 6	40.00
Credit Card Charge	05/03/2002		MCAFEE	antivirus	41.54
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	42.67
Credit Card Charge	06/22/2002		NIST ATP customer	cable	44.94
Credit Card Charge	09/28/2002		Computer Aided Surgery, Inc.	Installation hardware	46.51
Bill	06/03/2002	AAAI1155	Silicon City	cleaning carts	47.50
Credit Card Charge	04/23/2002		Homefront Hardware	electricals	47.85
Credit Card Charge	12/10/2001		Data Vision Computer	378349017215000 DATAVISION	48.71
Credit Card Charge	05/12/2002		NAIE Store	378349017216008 NAIESTORE	49.73
Bill	12/12/2001		General Computer and Service	upgrade	50.00
Credit Card Charge	09/05/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	52.88
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	53.36
Credit Card Charge	07/04/2002		Kips Bay Hardware		54.06
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	56.90
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	56.90
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	56.90
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	56.90
Credit Card Charge	07/01/2002		NIST ATP customer	378349017216008 HOMEFRONT TR	58.60
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	59.29

05423

CK Journal

Type	Date	Num	Name	Memo	Paid Amount						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	59.76						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	60.57						
Credit Card Charge	11/20/2001		Data Vision Computer	video cables	63.00						
Bill	12/22/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	63.73						
Credit Card Charge	04/20/2002		Radio Shack	cables	66.80						
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	67.06						
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	67.06						
Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 200206211	67.48						
Credit Card Charge	11/04/2001		Radio Shack	cables	67.57						
Credit Card Charge	06/22/2002		NIST ATP customer	update ocr package	68.94						
Credit Card Charge	12/05/2001		Data Vision Computer	parts	69.00						
Credit Card Charge	09/06/2002		NIST ATP customer	378349017217006 HOMEFRONT TR	69.64						
Bill	10/26/2001		NIST ATP customer	DNS registration	70.00						
General Journal	09/03/2002		Karron DB (VENDOR)	DBK Inv. 70.27	70.27						
Credit Card Charge	08/19/2002		Cables America		72.87						
Credit Card Charge	03/28/2002		Digital River		72.92						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	75.10						
Credit Card Charge	01/16/2002		Homefront Hardware	378349017215000 HOMEFRONT TR	75.75						
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	75.87						
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	75.87						
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	75.87						
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	75.87						
Bill	11/20/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	77.67						
Bill	12/31/2001	22526	Pacific Data	tape magazine for HP C1553 (holds 6	78.00						
Credit Card Charge	11/23/2001		Homefront Hardware	power parts	79.33						
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	79.68						
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2, Inclu	79.68						
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2, Inclu	79.68						
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	79.68						
Bill	09/30/2002	AAAI1155	Silicon City	barcode tables	84.18						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	84.31						
Credit Card Charge	05/24/2002		3D FX COOL	378349017216008 3D FX COOL	86.30						
Bill	05/01/2002	606760	General Computer and Service	data tank	88.00						
Credit Card Charge	11/30/2001		Data Vision Computer	378349017215000 DATAVISION	88.00						
Credit Card Charge	05/29/2002		subzero technology	n	89.35						
Credit Card Charge	03/08/2002		Data Vision Computer	378349017215000 DATAVISION	89.99						
Bill	12/28/2001	320588	YC Cable	12 male 1 terminator 1 female SCSI 6	92.98						
Credit Card Charge	05/27/2002		PC Modifications		96.90						
Credit Card Charge	09/13/2002		Data Vision Computer	378349017216008 DATAVISION	97.91						
Bill	12/28/2001	320588	YC Cable	13 male 1 terminator 1 female SCSI 6	98.49	O	✓		CK =	197.47	
Bill	11/14/2001	605391	General Computer and Service	win98 bootable disk	99.00						
Credit Card Charge	09/14/2002		NIST ATP customer	Premium Maintenance	99.00						
Credit Card Charge	08/13/2002		NIST ATP customer	378349017217006 Cables America	99.64						
Credit Card Charge	09/17/2002		NIST ATP customer	378349017216008 RADIO SHACK	99.68						
					7,414.30	3.2%					
Bill	09/30/2002	607660	Gurlein Customer	repair gurlein computer	105.00						
Credit Card Charge	05/15/2002		Roxio Software	cd burner	105.90						
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	106.68						
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card fo	106.68						
Bill	07/12/2002		One Stop Business Machine		107.17						
Credit Card Charge	03/12/2002		IBM Direct	378349017215000 IBM DIRECT (AC)	107.17						
Credit Card Charge	11/09/2001		Digital River	software	107.90						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	109.01						
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Envirc	109.02						

05424

Type	Date	Num	Name	Memo	Paid Amount
Bill	08/07/2002	AAAI1167	Silicon City		111.99
Credit Card Charge	12/02/2001		J and R Computers	378349017215000 J R SOUND LTD-F	113.65
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	118.52
Credit Card Charge	01/04/2002		Data Vision Computer		119.00
Credit Card Charge	12/12/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, I	119.45
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TR	123.71
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	125.75
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	126.46
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	126.46
Bill	05/22/2002	606964	General Computer and Service		127.00
Credit Card Charge	12/01/2001		J and R Computers	audio parts	129.88
Credit Card Charge	12/14/2001		Data Vision Computer	378349017215000 DATAVISION	130.00
Bill	09/30/2002	AAAI1155	Silicon City	cleaning carts	133.02
Bill	09/30/2002	enter invoice number	Silicon Graphics, Inc	Cables & plugs	139.20
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	139.72
Credit Card Charge	06/11/2002		Micromark tools	378349017216008 MICRO MARK	139.95
Bill	05/24/2002	AAAI1150	Silicon City	Loan	140.00
Credit Card Charge	07/14/2002		Homefront Hardware	378349017217006 HOMEFRONT TR	140.67
Credit Card Charge	08/27/2002		NIST ATP customer	378349017217006 Cables America	141.66
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	142.25
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	142.25
Credit Card Charge	05/21/2002		OFFICE DEPOT, INC. NEW YORK	378349017216008 OFFICE DEPOT, I	142.89
Credit Card Charge	09/20/2002		Cables America	cables	145.67
Bill	10/26/2001	505238	General Computer and Service	2x upgrade from E-star to antex sx10	146.00
Bill	03/30/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	146.55
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	149.40
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	149.40
Credit Card Charge	05/28/2002		Data Vision Computer		149.95
Bill	05/22/2002		General Computer and Service		154.00
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	158.06
Credit Card Charge	05/16/2002		runtime software	378349017216008 RUNTIME SOFTW	159.00
Credit Card Charge	09/14/2002		NIST ATP customer	DiskShare NFS Server	159.00
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	166.00
Credit Card Charge	03/14/2002		Wacom Technology	378349017215000 WACOM TECHNC	171.29
Credit Card Charge	09/25/2002		Computer Aided Surgery, Inc.		173.92
Bill	06/01/2002	606742	General Computer and Service	disk racks	176.00
Bill	11/28/2001		General Computer and Service	scsi 80pin moble rack	178.00
Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	178.61
Credit Card Charge	09/24/2002		Computer Aided Surgery, Inc.		178.87
Bill	05/22/2002		General Computer and Service		179.00
Bill	07/01/2002	607268	General Computer and Service		179.00
Bill	11/14/2001	608525	General Computer and Service	scsi mobil rack sca	180.00
Credit Card Charge	04/18/2002		Homefront Hardware	mis electricals	181.45
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	181.70
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	181.70
Bill	09/11/2002	607791	NIST ATP customer	logitech freedom optical keyboards	190.00
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	196.84
Bill	10/26/2001	605237	General Computer and Service	D-Link 100/1000 NIC	198.00
Credit Card Charge	06/07/2002		Projector People	ceiling bracket	199.00
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 118	199.84
Bill	05/24/2002	AAAI1147	Silicon City	Loan	200.00
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	213.29
Bill	07/01/2002	606690	PennieEdmonds		215.00
Credit Card Charge	01/13/2002		Homefront Hardware	378349017215000 HOMEFRONT TR	218.19

054125

Type	Date	Num	Name	Memo	Paid Amount
Credit Card Charge	08/11/2002		Cables America		222.69
Credit Card Charge	06/19/2002		Data Vision Computer		225.00
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	225.30
Bill	06/02/2002	22040511	american media systems inc		236.00
Bill	05/02/2002	606816	General Computer and Service	data tank	237.00
Bill	07/20/2002	52	NIST ATP customer	cooling components	237.50
General Journal	09/30/2002			DBK Inv. 163	239.37
Bill	07/06/2002	AAAI1155	Silicon City	50 pc media	244.42
Credit Card Charge	07/04/2002		NIST ATP customer	378349017216008 MICROSOFT TEC	245.00
Credit Card Charge	06/11/2002		tecra tools	378349017216008 TECRA TOOLS IN	247.30
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	251.41
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION	254.98
Credit Card Charge	11/03/2001		Data Vision Computer	378349017215000 DATAVISION	255.00
Bill	05/22/2002	AAAI1138	Silicon City	Loan	261.95
Credit Card Charge	08/11/2002		Homefront Hardware		264.81
Credit Card Charge	11/16/2001		Data Vision Computer	378349017215000 DATAVISION	277.00
Bill	10/26/2001	605234	General Computer and Service	ms windows 2000 pro	278.00
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	281.63
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	281.63
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	284.41
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	284.41
Bill	02/14/2002		Pacific Data	Conner 12 tape auto loader tape drive	295.00
Bill	04/30/2002	AAAI1134	Silicon City	voice stream	295.00
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	298.70
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	298.70
Credit Card Charge	11/15/2001		ANTEC	chassis parts	299.74
Bill	09/11/2002	AAAI1155	Silicon City	50 pc media	310.28
General Journal	09/30/2002				314.49
Bill	07/06/2002	AAAI1163	Silicon City		315.87
Bill	11/08/2001		One Stop Business Machine	overhaul hplj4 printer	317.17
Credit Card Charge	06/09/2002		Homefront Hardware	378349017216008 HOMEFRONT TR	318.89
Bill	09/12/2002	DBK01	NIST ATP customer	American Media Systems / Replacem	322.99
Credit Card Charge	04/14/2002		Coffee Distributing		323.67
Bill	03/29/2002	AAAI1123	Silicon City	projector lamp 322.61	325.34
Bill	05/24/2002	AAA1145	Silicon City	Overpayment for Oxford	329.59
Credit Card Charge	04/14/2002		Model Masters		335.00
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	335.24
Bill	07/13/2002	AAAI1178	Silicon City		336.59
Credit Card Charge	08/29/2002		NIST ATP customer	378349017217006 OFFICE DEPOT, I	340.45
Credit Card Charge	11/11/2001		OFFICE DEPOT	cables,	343.59
Credit Card Charge	05/13/2002		Intuit	378349017216008 INTUIT SOFTWR	343.62
Credit Card Charge	04/14/2002		Data Vision Computer		344.00
Credit Card Charge	05/16/2002		Data Vision Computer	378349017216008 DATAVISION	345.94
Credit Card Charge	07/05/2002		OFFICE DEPOT	378349017216008 OFFICE DEPOT, I	349.97
Bill	12/31/2001	22526	Pacific Data	HP C1553A 6 tape autoloader tape dr	350.00
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	352.09
Credit Card Charge	12/02/2001		Data Vision Computer	parts	358.00
Bill	09/12/2002	DBK05	NIST ATP customer	tape autoloader + magazine	360.00
Bill	03/31/2002	60645	General Computer and Service	dvd burner	365.00
Bill	07/02/2002	AAAI1161	Silicon City		366.56
Bill	04/30/2002	nyc007	american media systems inc	erne3rgency power supply	370.00
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	379.24
Bill	04/02/2002	606546	General Computer and Service	radon board	389.00
Bill	11/20/2001	605531	General Computer and Service	act, cpu	390.00

05426

Type	Date	Num	Name	Memo	Paid Amount						
Bill	08/02/2002		General Computer and Service	Inv # 607627	396.00						
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	398.30						
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	398.30						
Bill	06/02/2002	22040517	american media systems inc		409.00						
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	416.32						
Bill	12/31/2001	605855	General Computer and Service	single channel raid board	425.00						
Bill	06/02/2002	22040480	american media systems inc	fan samples	431.62						
Credit Card Charge	03/21/2002		IBM Direct	378349017215000 IBM DIRECT (AC)	431.92						
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	436.07						
Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	442.35						
Credit Card Charge	07/06/2002		Hornefront Hardware		448.17						
Bill	01/10/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	462.20						
Bill	11/14/2001	695422	General Computer and Service	ms visual studio cd	480.00						
Bill	11/20/2001	606566	General Computer and Service	ms project management software	480.00						
					32,002.52	13.8%					
Bill	01/10/2002	605988	General Computer and Service	raid cards	518.00						
Bill	07/06/2002	AAAI1155	Silicon City	tape library	526.45						
Bill	10/26/2001	605234	General Computer and Service	6x mobil rack	540.00						
Credit Card Charge	12/07/2001		Data Vision Computer	parts	563.00						
Bill	09/11/2002	AAAI1190	Silicon City		570.00						
Credit Card Charge	03/21/2002		IBM Direct	thinkpad basestation ✓	572.64			✓			
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	581.43						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	581.43						
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	581.43						
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ult	581.43						
Bill	02/28/2002	AAAL1106	Alay'nya and Associates	gigabit ethernet card	585.00						
Bill	05/01/2002		Ricoh	Network Interface Card for Scanner	600.00		B ✓				
Bill	06/03/2002	pro forma	Frozencpu.com		608.33						
Bill	12/19/2001	605614	General Computer and Service	raid controller	623.00						
Bill	05/01/2002		General Computer and Service		623.00						
Bill	09/11/2002	AAAI1155	Silicon City	tape library	668.32	✓	✓	(2)			
Bill	04/30/2002	23872	Pacific Data	tape drives	678.00						
Bill	01/10/2002		Ricoh	AFICO IS330DC Scanner #400672 ✓	713.29		(A)				
Bill	03/29/2002	AAAI1097	Silicon City	hot swap bays not working	713.36						
Credit Card Charge	05/10/2002		Intuit	378349017215000 INTUIT SOFTWR	744.46						
Bill	07/01/2002	607213	General Computer and Service		749.00						
Credit Card Charge	03/22/2002		Adobe Systems	378349017215000 WWW.ADOBE.CC	767.39						
Bill	12/22/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 busin	776.74						
Bill	07/13/2002	AAAI1177	Silicon City HVY DUTY FLAT PANEL ARM ✓		808.66	✓	✓				
Credit Card Charge	06/05/2002		Buyuptome.com	emergency cooling system ✓	850.99		(1)				
Credit Card Charge	12/27/2001		Staples	shredder ✓	865.99		✓				
Credit Card Charge	05/08/2002		Data Vision Computer	378349017215000 DATAVISION ✓	881.98		(1)				
Bill	11/20/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	915.96						
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	919.58						
Bill	04/30/2002	606852	General Computer and Service	memory	948.00						
Credit Card Charge	06/12/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS I	949.80						
Bill	04/14/2002	606613	General Computer and Service	memory chips	956.00						
Bill	02/28/2002	AAAQ1780	Silicon City	octane gig board	975.00						
					23,537.66	10.2%					
Bill	05/03/2002		Ricoh	Network Interface Card for Scanner	1,000.00	✓	B ✓				
Bill	08/03/2002	AAAI1163	Silicon City	(3B)	1,000.00		✓				
Bill	08/06/2002		NIST ATP customer	reduce a/c loading	1,000.00		✓				
Bill	03/29/2002	AAAI1118	Silicon City IBM docking station + nic Card		1,005.00	✓	✓				
Credit Card Charge	05/27/2002		Black Box Catalog		1,014.43		(1)				

how does advance rebate to project (?)

needed for equipment due to structure / product (?)

windows - needed for equip

05227

Type	Date	Num	Name	Memo	Paid Amount						
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 117	1,024.75				0	3rd qtr '01	330.19
Bill	03/09/2002	606422	General Computer and Service	hard disks	1,070.00						
Bill	09/27/2002		CASI Business Development SG1	Octane2 Dual V12 Graphics w/DCD o	1,090.18						
Bill	09/27/2002		CASI Business Development SG1	Dual Channel Display daughter card fo	1,090.18						
Bill	05/02/2002	AAAI1124	Silicon City		1,155.00						
Bill	09/30/2002	607976	General Computer and Service	Pentium 4 processor	1,200.00						
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 119	1,208.21				0	3rd qtr '01	682.60
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	1,211.31						
Bill	01/09/2002	AAAI1098	Silicon City	8 how swap bays	1,226.64						
Bill	02/28/2002	AAI1104	Silicon City	returned pending replacement	1,267.00	✓	✓				
Bill	05/24/2002	AAAI1152	Silicon City	Loan	1,267.20	✓	✓				
Bill	09/19/2002	AAAI1199	Silicon City		1,305.00	✓	✓				
Bill	12/14/2001	605780	General Computer and Service		1,338.00						
Credit Card Charge	06/20/2002		Rackit Technology Corp.		1,366.00						
Total Service					7,769.84						
Bill	11/20/2001	605374	General Computer and Service	wintel os software	1,435.00						
Bill	03/30/2002	AAAI1086	Silicon City	Deluxe 23 Bays Black Server Tower	1,540.00						
Bill	06/03/2002	AAAI1155	Silicon City	50 pc media	1,551.40						
Bill	07/13/2002	AAAI1168	NIST ATP customer		1,560.98	✓	✓				
Credit Card Charge	05/06/2002		Intuit	qb premier 2002	1,634.52						
Bill	07/05/2002	228288	NIST ATP customer		1,643.25						
Bill	08/07/2002	AAAI1165	NIST ATP customer	sgi octane memory	1,663.00	✓	✓				
Bill	02/28/2002	606092	General Computer and Service	thinkpad for mmvr	1,680.00						
Bill	12/28/2001	605816	General Computer and Service	monitor and video board	1,774.00						
Bill	03/29/2002	AAAI1117	Silicon City	disks and memory	1,849.00	✓	✓				
Bill	05/24/2002	AAA1144	Silicon City		1,857.13	✓	✓				
Bill	06/25/2002	0919063	Figlia & Sons, Inc.	Cooling system	1,995.00						
Bill	05/01/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00						
Bill	05/22/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00						
Bill	06/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00						
Bill	07/13/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00						
Bill	09/11/2002	228288	NIST ATP customer		2,000.00						
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	2,106.23						
Bill	02/28/2002	606320	General Computer and Service	hard disks	2,152.00						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	2,179.63						
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	2,179.64						
Bill	05/01/2002	605922	General Computer and Service	video board, hard disks	2,335.00						
Bill	09/19/2002	AAAI1197	Silicon City		2,447.11	✓	✓				
Bill	07/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,450.00						
Bill	06/01/2002		Silicon City	~~Overpayment for Oxford~~	2,469.50	✓	✓		what is it		
Bill	03/30/2002	606416	General Computer and Service	thinkpad	2,530.00						
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	2,569.20						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	2,906.43						
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	2,906.43						
Bill	10/26/2001	605361	General Computer and Service	24 inch flat screen monitor	3,000.00						
Bill	08/02/2002	228288	NIST ATP customer		3,000.00						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	3,052.52						
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2, Inclu	3,052.52						
Bill	10/26/2001	605233	General Computer and Service	hard disks, racks, scsi controller, mobi	3,063.00						
Bill	03/29/2002	AAAI1123	Silicon City	projector 3154.	3,122.73		✓		how does this relate		
Bill	12/14/2001	605781	General Computer and Service		3,227.00						
Bill	10/26/2001	605234	General Computer and Service	6x seagate cheetah 36 gig 15K RPM H	3,294.00						
Bill	03/31/2002	AAAI1120	Silicon City		3,326.00	✓	✓				
Bill	06/03/2002	AAAI1155	Silicon City	tape library	3,341.60						

05428

Type	Date	Num	Name	Memo	Paid Amount						
Bill	11/28/2001		General Computer and Service	seagate 36 gig 14K rpm chetah	3,348.00						
Bill	10/26/2001	605362	General Computer and Service	3x Xenon Computers	3,695.15						
Bill	03/29/2002	605361	General Computer and Service	24 inch flat screen monitor	3,875.00						
Bill	08/07/2002	AAAI1165	NIST ATP customer	SGI F220 display	3,890.00	✓	✓				
Bill	12/22/2001	605823	General Computer and Service	hard disks	4,312.00						
Bill	09/30/2002	AAAI1155	Silicon City	50 pc media	4,343.90	✓	✓	(2)			
Bill	05/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	4,400.00						
Bill	10/26/2001	605049	General Computer and Service	computer hardware	4,580.00						
					152,946.61	66.1%					
Bill	05/03/2002	606730	General Computer and Service	1x 180 gig hard drives	5,000.00						
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	5,216.36						
Bill	01/10/2002	605779	General Computer and Service	hard disks, scsi controller, motherboa	5,301.00						
Bill	01/10/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	5,450.37						
Bill	09/15/2002		SGI	Amount of original invoice	5,991.50						
Bill	02/04/2002		Ricoh (A)	AFICO IS330DC Scanner #400672	6,419.57		✓				
Bill	04/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	6,600.00						
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	7,451.27						
Bill	12/22/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC	9,159.53	✓	✓				
Bill	09/30/2002	AAAI1155	Silicon City	tape library	9,356.49	✓	✓	(2)			
Bill	02/04/2002	605361	General Computer and Service	24 inch flat screen monitor	10,000.00						
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		12,000.00						
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	22,274.29						
					110,220.38	47.6%					
					231,378.28						

(1) scanned invoice does not contain amount.
pp. partial payment 'qty 1 + qty 2

(2) explain "tape library"

05429

Type	Date	Num	Name	Memo	Paid Amount	
Bill	07/20/2002	52	NIST ATP customer	cooling components	237.50	
Bill	12/31/2001	22526	Pacific Data	tape magazine for HP C1553 (holds 6 tapes for autoloader)	78.00	
Bill	12/31/2001	22526	Pacific Data	cleaning tape cartridge	28.00	
Bill	12/31/2001	22526	Pacific Data	HP C1553A 6 tape autoloader tape drive refurbished	350.00	456.00
Bill	04/30/2002	23872	Pacific Data	tape drives	678.00	
Bill	03/31/2002	60645	General Computer and Service	dvd burner	365.00	
Bill	07/05/2002	228288	NIST ATP customer		1,643.25	
Bill	08/02/2002	228288	NIST ATP customer		3,000.00	
Bill	09/11/2002	228288	NIST ATP customer		2,000.00	6,643.25 ✓
Bill	12/28/2001	320588	YC Cable	12 male 1 terminator 1 female SCSI 68 pin LVD 160 cable	92.98	
Bill	12/28/2001	320588	YC Cable	13 male 1 terminator 1 female SCSI 68 pin LVD 160 cable	98.49	191.47
Bill	10/26/2001	505238	General Computer and Service	2x upgrade from E-star to antex sx1030	146.00	
Bill	10/26/2001	605049	General Computer and Service	computer hardware C	4,580.00 ✓	
Bill	10/26/2001	605233	General Computer and Service	hard disks, racks, scsi controller, mobil rack, KVM switches, externa no	3,063.00 ✓	
Bill	10/26/2001	605234	General Computer and Service	6x mobil rack	540.00	
Bill	10/26/2001	605234	General Computer and Service	6x seagate cheetah 36 gig 15K RPM Hard Disks 4112.00 ✓ C	3,294.00	
Bill	10/26/2001	605234	General Computer and Service	ms windows 2000 pro	278.00	~~4,112.00~~
Bill	10/26/2001	605236	General Computer and Service	2x KVM three in one cable	38.00	
Bill	10/26/2001	605237	General Computer and Service	D-Link 100/1000 NIC	198.00	
Bill	10/26/2001	605361	General Computer and Service	24 inch flat screen monitor	3,000.00 ✓	
Bill	02/04/2002	605361	General Computer and Service	24 inch flat screen monitor 16875.00 ✓	10,000.00 ✓	
Bill	03/29/2002	605361	General Computer and Service	24 inch flat screen monitor	3,875.00 ✓	16,875.00
Bill	10/26/2001	605362	General Computer and Service	3x Xenon Computers	3,695.15	
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	7,451.27	
Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	919.58	12,066.00
Bill	11/20/2001	605374	General Computer and Service	wintel os software	1,435.00	1,435.00
Bill	11/14/2001	605391	General Computer and Service	win98 bootable disk	99.00	99.00
Bill	11/20/2001	605531	General Computer and Service	act, cpu	390.00	
Bill	11/20/2001	605566	General Computer and Service	ms project management software	480.00	870.00
Bill	12/19/2001	605614	General Computer and Service	raid controller	623.00	623.00
Bill	01/10/2002	605779	General Computer and Service	hard disks, scsi controller, motherboard ✓ ✓	OK 5,301.00	5,301.00
Bill	12/14/2001	605780	General Computer and Service	✓ ✓	1,338.00	
Bill	12/14/2001	605781	General Computer and Service	✓ ✓	3,227.00	~~4,565.00~~
Bill	12/28/2001	605816	General Computer and Service	monitor and video board ✓ ✓	1,774.00	1,774.00
Bill	12/22/2001	605823	General Computer and Service	hard disks CK 10008 ✓	4,312.00	4,312.00
Bill	12/31/2001	605855	General Computer and Service	single channel raid board	425.00	425.00
Bill	05/01/2002	605922	General Computer and Service	video board, hard disks ✓ ✓	2,335.00	2,335.00
Bill	01/10/2002	605988	General Computer and Service	raid cards	518.00	
Bill	01/10/2002	605988	General Computer and Service	raid cards /returned	-518.00	0.00
Bill	02/28/2002	606092	General Computer and Service	thinkpad for mmvr invoice = 1860.90 ✓	1,680.00	
Bill	02/28/2002	606320	General Computer and Service	hard disks ✓	2,152.00	3,832.00 ✓
Bill	03/30/2002	606416	General Computer and Service	thinkpad ✓ ✓	2,530.00	2,530.00

05430

✓A Amex
✓C Case invoice

✓ agreed to invoice (Paper part)
✓ agreed to partial payment
✓ agreed to check (NIST)

Type	Date	Num	Name	Memo	Paid Amount	
Bill	03/09/2002	606422	General Computer and Service	hard disks	✓ 1,070.00	1,070.00
Bill	04/02/2002	606546	General Computer and Service	radon board	389.00	389.00
Bill	04/14/2002	606613	General Computer and Service	memory chips	✓ 956.00	956.00
Bill	07/01/2002	606690	PennieEdmonds		215.00	215.00
Bill	05/01/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	2,000.00 ✓
Bill	05/03/2002	606730	General Computer and Service	1x 180 gig hard drives	5,000.00	5,000.00 ✓
Bill	05/22/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	2,000.00 ✓
Bill	06/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	2,000.00 ✓
Bill	07/02/2002	606730	General Computer and Service	1x 180 gig hard drives	2,450.00	2,450.00 ✓
Bill	07/13/2002	606730	General Computer and Service	1x 180 gig hard drives	2,000.00	2,000.00 ✓
Bill	05/01/2002	606742	General Computer and Service	disk racks	176.00	
Bill	05/01/2002	606760	General Computer and Service	data tank	88.00	264.00
Bill	05/02/2002	606816	General Computer and Service	data tank	237.00	237.00
Bill	04/30/2002	606852	General Computer and Service	memory	✓ 948.00	948.00
Bill	05/22/2002	606964	General Computer and Service		127.00	127.00
Bill	07/01/2002	607213	General Computer and Service		749.00	
Bill	07/01/2002	607268	General Computer and Service		179.00	~~926.00~~
Bill	09/30/2002	607660	Gurfein Customer	repair gurfein computer	105.00	105.00
Bill	09/11/2002	607791	NIST ATP customer	logitech freedom optical keyboards	190.00	190.00
Bill	09/30/2002	607976	General Computer and Service	Pentium 4 processor	✓ 1,200.00	1,200.00
Bill	11/14/2001	608525	General Computer and Service	scsi mobil rack sca	180.00	
Bill	11/14/2001	695422	General Computer and Service	ms visual studio cd	480.00	660.00
Bill	06/25/2002	0919063	Figlia & Sons, Inc.	Cooling system needed due to ext. equip. row (NO TAX)	✓ 1,995.00	1,995.00
Bill	06/02/2002	22040480	american media systems inc	fan samples	431.62	431.62
Bill	05/01/2002	22040486	american media systems inc	fan samples	12.59	12.59
Bill	06/02/2002	22040511	american media systems inc		236.00	
Bill	06/02/2002	22040517	american media systems inc		409.00	645.00
Bill	04/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ	6,600.00	
Bill	04/01/2002	3010022698	SGI	SGI Contribution to project as Discount	-6,600.00	0.00
Bill	05/01/2002	3010022698	SGI	HU-2P600 UPG CPU TO 2P 600MHZ ✓4403.93 (+3.93 fr) ✓	4,400.00	4,400.00
Bill	05/24/2002	AAA1144	Silicon City	✓1677.13 (+20.00 fr) ✓	1,857.13	
Bill	05/24/2002	AAA1145	Silicon City	delete ~~Overpayment for Orford~~	329.59	2,186.72
Bill	03/30/2002	AAAI1086	Silicon City	Deluxe 23 Bays Black Server Tower (partial) (+161.00 fr) ✓	1,540.00	1,540.00
Bill	03/29/2002	AAAI1097	Silicon City	hot swap bays not working	713.36	713.36
Bill	01/09/2002	AAAI1098	Silicon City	8 how swap bays ✓1244.84 (+18.00)	1,226.64	1,226.64
Bill	03/29/2002	AAAI1117	Silicon City	disks and memory	✓ 1,849.00	
Bill	03/29/2002	AAAI1118	Silicon City	think pad dock	✓ 1,005.00	
Bill	03/31/2002	AAAI1120	Silicon City	SGI 2GB modules ✓3354.54 (28.54)	3,326.00	
Bill	03/29/2002	AAAI1123	Silicon City	projector lamp	325.34	
Bill	03/29/2002	AAAI1123	Silicon City	projector	3,122.73	~~3,028.07~~
Bill	03/31/2002	AAAI1123	Silicon City	projector lamp	3.27	
Bill	03/31/2002	AAAI1123	Silicon City	projector	31.38	34.65

for other NIST charges

3402.72
35.00
3517.72 ✓

05431

Type	Date	Num	Name	Memo	Paid Amount	
Bill	05/02/2002	AAAI1124	Silicon City	(2) GIGABIT eight port connector	1,155.00	1,155.00
Bill	04/30/2002	AAAI1134	Silicon City	voice stream	295.00	295.00
Bill	05/22/2002	AAAI1138	Silicon City	~~Loan~~ battery for thinkpad +20.00 fr	261.95	261.95
Bill	05/24/2002	AAAI1147	Silicon City	~~Loan~~ JMR diskette card +25.00 fr	200.00	
Bill	05/24/2002	AAAI1150	Silicon City SOFTWARE	~~Loan~~ Norton software +12.00 fr	140.00	
Bill	05/24/2002	AAAI1152	Silicon City	~~Loan~~ mother board & CPU for m.B. +15.00 fr 1202.20	1,267.20	1,607.20
Bill	06/03/2002	AAAI1155	Silicon City	tape library	3,341.60	
Bill	06/03/2002	AAAI1155	Silicon City	barcode lables	30.07	
Bill	06/03/2002	AAAI1155	Silicon City	50 pc media	1,551.40	
Bill	06/03/2002	AAAI1155	Silicon City	cleaning carts	47.50	~~4,970.57~~
Bill	07/06/2002	AAAI1155	Silicon City	tape library	526.45	
Bill	07/06/2002	AAAI1155	Silicon City	barcode lables	4.74	
Bill	07/06/2002	AAAI1155	Silicon City	50 pc media	244.42	
Bill	07/06/2002	AAAI1155	Silicon City	cleaning carts	7.48	~~499.09~~
Bill	09/11/2002	AAAI1155	Silicon City	tape library	668.32	
Bill	09/11/2002	AAAI1155	Silicon City	barcode lables	6.01	
Bill	09/11/2002	AAAI1155	Silicon City	50 pc media 20665.32 122.37 fr 20787.69 ✓	310.28	
Bill	09/11/2002	AAAI1155	Silicon City	cleaning carts	9.50	~~994.11~~
Bill	09/30/2002	AAAI1155	Silicon City	tape library	9,356.49	
Bill	09/30/2002	AAAI1155	Silicon City	barcode lables	84.18	
Bill	09/30/2002	AAAI1155	Silicon City	50 pc media	4,343.90	~~13,794.57~~
Bill	09/30/2002	AAAI1155	Silicon City	cleaning carts	133.02	20,665.36
Bill	08/07/2002	AAAI1165	~~NIST ATP customer~~ Silicon City	SGI F220 display	3,890.00	
Bill	08/07/2002	AAAI1165	~~NIST ATP customer~~	sgi octane memory 5611.65 ✓ + 58.65	1,663.00	5,553.00
Bill	07/13/2002	AAAI1168	~~NIST ATP customer~~	mother board & CPU	1,560.98	
Bill	07/13/2002	AAAI1177	Silicon City	heavy duty flat panel arm & mounts	808.66	
Bill	07/13/2002	AAAI1178	Silicon City	rack kit	336.59	~~2,708.36~~
Bill	08/07/2002	AAAI1187	Silicon City	adapter for thinkpad	111.99	~~111.99~~
Bill	09/11/2002	AAAI1190	Silicon City	FP arms (mounts)	570.00	~~570.00~~
Bill	09/19/2002	AAAI1197	Silicon City	port printer supplies annual upgrade warranty, BK	2,447.11	
Bill	09/19/2002	AAAI1199	Silicon City		1,305.00	~~3,752.11~~
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switch	2,106.23	
Bill	11/13/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switch	5,216.36	
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	14.66	
Bill	11/13/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	36.29	
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-14.66	
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	~~-2,106.23~~	
Bill	11/13/2001	AAAL1072	Silicon City	Discount on Switch	-178.61	
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	~~-5,216.36~~	
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-442.35	
Bill	11/13/2001	AAAL1072	Silicon City	Contribution by Vendor	-36.29	
Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 business day service for Summit71 switc	178.61	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	11/13/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 business day service for Summit71switc	442.35	0.00
Bill	11/20/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switch	915.96	
Bill	11/20/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	6.37	
Bill	11/20/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 business day service for Summit71switc	77.67	~~1,000.00~~
Bill	12/22/2001	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switch	9,159.53	
Bill	12/22/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	63.73	
Bill	12/22/2001	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 business day service for Summit71switc	776.74	~~10,000.00~~
Bill	01/10/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switch	5,450.37	
Bill	01/10/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	37.93	
Bill	01/10/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 business day service for Summit71switc	462.20	~~5,050.50~~
Bill	03/30/2002	AAAL1072	Silicon City	Summit71 28 port 100/1000 BT GBIC 2p/S Switch	146.55	
Bill	03/30/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	1.02	195.00
Bill	03/30/2002	AAAL1072	Silicon City	Extremeworks NBD 24x7x365 2 business day service for Summit71switc	12.43	~~17,110.50~~
Bill	02/28/2002	AAAL1106	Alay'nya and Associates	gigabit ethernet card	585.00	585.00
Bill	07/02/2002	AAAI1161	Silicon City	tape cassette storage	366.56	366.56
Bill	07/06/2002	AAAI1163	Silicon City	FORTRA RAID	315.87	315.87
Bill	08/03/2002	AAAI1163	Silicon City	FORTRA RAID	1,000.00	1,000.00
Bill	02/28/2002	AAAQ1780	Silicon City	octane gig board	975.00	
Bill	02/28/2002	AAI1104	Silicon City	returned pending replacement	1,267.00	2,242.00
Bill	09/12/2002	DBK01	NIST ATP customer	American Media Systems / Replacement fants for server	322.99	
Bill	09/12/2002	DBK02	NIST ATP customer	Office Depot / DDS2 TAPES	39.96	
Bill	09/12/2002	DBK05	NIST ATP customer	tape autoloader + magazine	360.00	722.95
Bill	09/30/2002	enter invoice number	Silicon Graphics, Inc	Cables & plugs	139.20	139.20
Bill	04/30/2002	nyc007	american media systems inc	eme3rgency power supply	370.00	370.00
Bill	06/03/2002	pro forma	Frozencpu.com		608.33	608.33
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		12,000.00	
Bill	05/23/2002	SNN/6004505	Overland Data, Inc.		-12,000.00	0.00
Credit Card Charge	05/24/2002		3D FX COOL	378349017216008 3D FX COOL 8005543363 WA 098894126	86.30	86.30
Credit Card Charge	03/22/2002		Adobe Systems	378349017215000 WWW.ADOBE.COM/STORE 800-677-2670 WA (	767.39	767.39
Deposit	08/13/2002		american media systems inc	Refund	-370.00	-370.00
Credit Card Charge	11/15/2001		ANTEC	chassis parts	299.74	299.74
Credit Card Charge	06/11/2002		ANTEC	n	32.54	32.54
Credit Card Charge	08/14/2002		Apple Computers	378349017217006 APPLE COMPUTER 800-676-2775 TX 000000	32.46	32.46
Credit Card Charge	05/27/2002		Black Box Catalog	see invoice	1,014.43	1,014.43
Credit Card Credit	06/04/2002		Buyuptome.com	378349017216008 BUYUPTIME.COM CHESTERFIELD MO 000(	-51.50	-51.50
Credit Card Charge	06/05/2002		Buyuptome.com	see invoice emergency cooling system needed for equip	850.99	850.99
Credit Card Charge	08/11/2002		Cables America		222.69	
Credit Card Charge	08/11/2002		Cables America		34.84	257.53
Credit Card Charge	08/19/2002		Cables America		72.87	72.87
Credit Card Charge	09/20/2002		Cables America	cables	145.67	145.67
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	22,274.29	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	581.43	

05433

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	281.63	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	109.01	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	3,052.52	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	1,090.18	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	1,211.31	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	2,906.43	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	126.46	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	581.43	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	196.84	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	60.57	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	75.10	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	84.31	
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD on one head Dual R14000A 600MH	2,179.63	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-281.63	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-109.02	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3,052.52	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-436.07	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1,090.18	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,179.64	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-126.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-225.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-22,274.29	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-181.70	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-181.70	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,569.20	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,906.43	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	106.68	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	118.52	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	284.41	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	12.37	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	56.90	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	19.26	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	5.93	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	298.70	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	8.25	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	7.35	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	2,179.64	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	213.29	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	56.90	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continen	27.56	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane2. Incl North American & Continer	10.67	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-298.70	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-10.67	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-42.67	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-284.41	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.37	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-27.56	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-251.41	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.78	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-213.29	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.78	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,179.63	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-22.05	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-106.68	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	15.18	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	581.43	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	15.18	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	5.14	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	1.96	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	2.20	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	1.58	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	75.87	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	28.46	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	56.90	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	79.68	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	2.85	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	7.35	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	31.62	
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape Drive, 20GB Capacity for Octane	3.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.38	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-67.06	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.88	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	3.56	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	281.63	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	27.56	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	1.07	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	7.35	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	1.38	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	0.95	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	38.60	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	0.77	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	2.49	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	7.35	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	1.60	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	13.78	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	36.75	
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octane/O200 and O3k. IRIK 6.5.7. Des	15.32	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-281.63	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-27.56	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.56	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.38	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-38.60	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-13.78	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.51	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.60	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-32.48	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-36.75	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	5.93	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	5.34	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	14.94	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	14.22	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	0.53	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	1.38	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	2.85	
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	10.67	

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	109.02
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	0.41
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	0.62
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	2.85
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	0.96
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	0.30
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Environment for Visualization Systems (	0.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.10
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.57
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-109.01
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-10.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.62
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.53
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.94
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.13
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.23
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	3,052.52
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	298.70
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	79.68
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	38.60
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	14.94
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	418.32
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	149.40
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	166.00
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	398.30
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	79.68
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	26.98
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	8.30
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	10.29
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	11.55
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Includes PCI card cage, Fast Ethernet,	17.33
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-352.09
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-298.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-398.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-24.90

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-24.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-30.88	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-59.76	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.33	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-149.40	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-418.32	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.94	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-38.60	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3,052.52	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	28.46	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	1,090.18	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	53.36	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	149.40	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	5.34	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	13.78	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	4.13	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	3.68	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	2.96	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	9.63	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	28.46	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	6.19	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	142.25	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	59.29	
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card for Dual V12 Graphics card assemb	106.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.03	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-8.89	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-8.89	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-125.75	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-142.25	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-21.34	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-53.36	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-149.40	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.34	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-13.78	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-106.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1,090.18	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-6.19	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-6.88	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-118.52	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-12.25	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-9.88	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-9.88	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-139.72	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-31.62	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-1,211.31	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-31.62	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-15.32	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-5.93	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-166.00	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-59.29	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-23.72	
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" monitor from purchase of an Octane or	-158.06	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	436.07	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.65	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.47	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.19	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	3.85	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	11.38	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	2.48	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	42.67	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	11.38	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	5.51	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	2.13	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	59.76	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	21.34	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	23.72	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	56.90	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	2,906.43	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	284.41	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	75.87	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	36.75	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	14.23	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	398.30	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	142.25	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	158.06	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	379.24	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	16.50	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	75.87	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	7.90	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	9.80	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	11.00	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for Octane2. Incl North American & Co	25.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-29.40	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-23.71	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-23.71	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-335.24	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-16.50	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-379.24	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-142.25	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-398.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.22	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-36.75	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-284.41	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,906.43	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	0.48	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	0.43	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	0.34	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	1.12	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	3.30	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	0.72	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	16.50	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	6.88	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	6.19	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	17.33	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	0.62	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	1.60	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	3.30	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	12.37	
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LONG	126.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-16.50	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.48	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-6.19	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.33	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.62	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.60	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.37	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-126.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.28	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.03	

05420

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.03	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.59	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.72	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	2.20	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	1.96	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	1.58	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	5.14	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	15.18	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	3.30	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	75.87	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	31.62	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	28.46	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	79.68	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	2.85	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	7.35	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	15.18	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	56.90	
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultra SCSI HBA	581.43	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.88	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-67.06	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.38	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	8.66	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	9.72	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	2,569.20	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	251.41	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	67.06	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	32.48	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	12.57	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	352.09	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	125.75	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	139.72	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	335.24	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	14.59	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	67.06	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	22.70	
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warranty	6.99	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	1.03	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	9.88	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	8.89	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	24.90	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	0.89	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	2.30	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	4.74	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	17.78	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	181.70	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	4.74	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	1.61	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	0.49	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	0.61	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	0.69	
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octane2, Onyx2, Silicon Graphics Fuel	23.71	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-19.26	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-196.84	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-26.98	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-0.96	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-2.49	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-5.14	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-9.63	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-3.85	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-25.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.12	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-5.14	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-22.70	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.61	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.61	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.99	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	23.71	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	9.88	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	8.89	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	24.90	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	0.89	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	2.30	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	4.74	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	17.78	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	181.70	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	4.74	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	1.61	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	0.49	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	0.61	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	0.69	
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive for O2, Octane and Octane2. Also	1.03	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.49	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.49	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-6.99	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.58	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.34	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-7.90	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.19	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-60.57	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-2.96	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-8.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.30	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.77	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.58	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-5.93	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	12.25	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	11.03	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	30.88	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	1.10	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	2.85	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	5.88	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	22.05	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	225.30	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	0.85	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	0.76	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	0.61	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	1.99	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	5.88	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	1.28	
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or single-ended SCSI adapter	29.40	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.47	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-75.10	

Type	Date	Num	Name	Memo	Paid Amount	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-7.35	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.96	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.95	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.37	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-10.29	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-3.68	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-9.80	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.76	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-8.66	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.96	
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.43	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-84.31	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-8.25	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-2.20	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-1.07	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.41	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-4.13	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-1.65	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-11.00	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.48	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-2.20	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-9.72	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.69	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.69	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-0.85	
Bill	09/27/2002		CASI Business Development	Credit reflecting actual SGI invoice	-11.55	0.00
Credit Card Charge	04/14/2002		Coffee Distributing		323.67	323.67
Credit Card Charge	09/24/2002		Computer Aided Surgery, Inc.		178.87	178.87
Credit Card Charge	09/25/2002		Computer Aided Surgery, Inc.		173.92	173.92
Credit Card Charge	09/28/2002		Computer Aided Surgery, Inc.	Installation hardware	46.51	46.51
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662229	254.98	
Credit Card Charge	11/02/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662231	18.00	272.98
Credit Card Charge	11/03/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662456	255.00	255.00
Credit Card Charge	11/16/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662201	277.00	277.00
Credit Card Charge	11/20/2001		Data Vision Computer	video cables	63.00	63.00
Credit Card Charge	11/30/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662133	88.00	88.00
Credit Card Charge	12/02/2001		Data Vision Computer	parts	358.00	358.00
Credit Card Charge	12/05/2001		Data Vision Computer	parts	69.00	69.00
Credit Card Charge	12/07/2001		Data Vision Computer	parts	563.00	563.00
Credit Card Charge	12/10/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662168	48.71	

05444

Type	Date	Num	Name	Memo	Paid Amount	
Credit Card Credit	12/10/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662169	-3.71	45.00
Credit Card Charge	12/14/2001		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662351	130.00	130.00
Credit Card Charge	01/04/2002		Data Vision Computer		119.00	119.00
Credit Card Charge	02/15/2002		Data Vision Computer	cabels cat 6	40.00	40.00
Credit Card Charge	03/08/2002		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662133	89.99	89.99
Credit Card Charge	04/14/2002		Data Vision Computer		344.00	344.00
Credit Card Charge	05/08/2002		Data Vision Computer	378349017215000 DATAVISION NEW YORK NY 95662325	881.98	881.98
Credit Card Charge	05/16/2002		Data Vision Computer	378349017216008 DATAVISION NEW YORK NY 95662170	345.94	345.94
Credit Card Charge	05/28/2002		Data Vision Computer		149.95	149.95
Credit Card Charge	06/19/2002		Data Vision Computer		225.00	225.00
Credit Card Charge	09/13/2002		Data Vision Computer	378349017216008 DATAVISION NEW YORK NY 95662255	97.91	97.91
Credit Card Charge	11/09/2001		Digital River	software	107.90	107.90
Credit Card Charge	03/28/2002		Digital River		72.92	72.92
Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1204	378349017216008 EACCELERATION CORP. 800-754-1204 WA TU	36.00	
Credit Card Charge	05/21/2002		EACCELERATION CORP. 800-754-1204	378349017216008 EACCELERATION CORP. 800-754-1204 WA TU	34.00	70.00
Credit Card Charge	05/07/2002		Element5 Software	378349017215000 GETINFO.ELEMENT5.COM, COLOGNE FEDERAL	15.63	15.63
Bill	11/28/2001		General Computer and Service	seagate 36 gig 14K rpm chetah + 178 fit = 3526.00 ✓	3,348.00	
Bill	11/28/2001		General Computer and Service	scsi 80pin moble rack	178.00	- 3,526.00
Bill	12/12/2001		General Computer and Service	upgrade	50.00	50.00
Bill	05/01/2002		General Computer and Service		623.00	623.00
Bill	05/22/2002		General Computer and Service		154.00	
Bill	05/22/2002		General Computer and Service		179.00	333.00
Bill	08/02/2002		General Computer and Service	Inv # 607627	396.00	396.00
Deposit	08/29/2002		General Computer and Service	Refund for all credit	-1,181.79	-1,181.79
Credit Card Charge	11/23/2001		Homefront Hardware	power parts	79.33	79.33
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUENEW YORK NY 9	123.71	
Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUENEW YORK NY 9	10.80	134.51
Credit Card Charge	01/13/2002		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUENEW YORK NY 9	218.19	218.19
Credit Card Charge	01/16/2002		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUENEW YORK NY 9	75.75	75.75
Credit Card Charge	04/18/2002		Homefront Hardware	mis electricals	181.45	181.45
Credit Card Charge	04/20/2002		Homefront Hardware	electricals	24.19	
Credit Card Charge	04/20/2002		Homefront Hardware	electricals	30.69	54.88
Credit Card Charge	04/23/2002		Homefront Hardware	electricals	47.85	47.85
Credit Card Charge	06/08/2002		Homefront Hardware		39.58	39.58
Credit Card Charge	06/09/2002		Homefront Hardware	378349017216008 HOMEFRONT TRUE VALUENEW YORK NY 9	318.89	318.89
Credit Card Charge	06/13/2002		Homefront Hardware	378349017216008 HOMEFRONT TRUE VALUENEW YORK NY 9	24.01	24.01
Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 20020621175301)	67.48	
Credit Card Charge	06/21/2002		Homefront Hardware	Homefront Hardware (INV 20020621140701)	27.37	94.85
Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware (INV20020625154201)	23.01	
Credit Card Charge	06/25/2002		Homefront Hardware	HomeFront Hardware	20.81	43.82
Credit Card Charge	06/26/2002		Homefront Hardware	Homefront Hardware (INV20020626190901)	2.37	2.37
Credit Card Charge	07/06/2002		Homefront Hardware		448.17	448.17

Type	Date	Num	Name	Memo	Paid Amount	
Credit Card Charge	07/14/2002		Homefront Hardware	378349017217006 HOMEFRONT TRUE VALUENEW YORK NY 9	140.67	140.67
Credit Card Charge	07/30/2002		Homefront Hardware	computer mounting parts	34.36	34.36
Credit Card Charge	08/11/2002		Homefront Hardware		264.81	264.81
Credit Card Charge	09/05/2002		Homefront Hardware	378349017217006 HOMEFRONT TRUE VALUENEW YORK NY 9	52.88	52.88
Credit Card Charge	05/30/2002		Iasc software	378349017216008 JASC SOFTWARE INC 9529348888 062386406 DI	19.00	19.00
Credit Card Charge	03/12/2002		IBM Direct	378349017215000 IBM DIRECT (AC) 877-426-4727 AZ 2572765A	107.17	
Credit Card Charge	03/21/2002		IBM Direct	thinkpad basestation	572.64	
Credit Card Charge	03/21/2002		IBM Direct	378349017215000 IBM DIRECT (AC) 877-426-4727 AZ 2590731A	431.92	1,111.73
Credit Card Charge	05/29/2002		Internet.comllc	378349017216008 INTERNET.COML.L.C. #WESTPORT CT 0149	29.95	29.95
Credit Card Credit	06/12/2002		Internet.comllc	378349017216008 INTERNET.COML.L.C. #WESTPORT CT 0162	-29.95	-29.95
Credit Card Charge	05/06/2002	Amer	Intuit SOFTWARE	qb premier 2002	√A 1,634.52	1,634.52
Credit Card Charge	05/10/2002		Intuit	378349017215000 INTUIT SOFTWRE SUPP800-523-0397 CA L231	744.46	744.46
Credit Card Charge	05/13/2002		Intuit	378349017216008 INTUIT SOFTWRE SUPP800-523-0397 CA L231	343.62	343.62
Credit Card Credit	05/21/2002		Intuit	378349017216008 INTUIT SOFTWRE SUPP800-523-0397 CA L224	-1,623.70	-1,623.70
Credit Card Charge	12/01/2001		J and R Computers	audio parts	129.88	129.88
Credit Card Charge	12/02/2001		J and R Computers	378349017215000 J R SOUND LTD-RECORDS NEW YORK NY 00032	113.65	113.65
Credit Card Charge	07/09/2002		Jensen Tools	378349017217006 JENSEN TOOLS INC. PHOENIX AZ 935010(	3.00	3.00
Credit Card Credit	06/10/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS INC. PHOENIX AZ 123010(	-34.54	-34.54
Credit Card Charge	06/11/2002		Jensen Tools Inc	VOID:	0.00	0.00
Credit Card Charge	06/12/2002		Jensen Tools Inc	378349017216008 JENSEN TOOLS INC. PHOENIX AZ 915010	949.80	949.80
Credit Card Charge	06/18/2002		Jensen Tools Inc		34.54	34.54
Bill	06/03/2002		Karron (ABE)	radio shack reimbursement	14.26	14.26
General Journal	08/01/2002	CAS1 Amer	Karron DB (VENDOR) - 3 digits to 200! -330.19	DBK Inv. 119 Computer software expenses	1,208.21	√C
General Journal	08/01/2002		Karron DB (VENDOR)	Credit	-100.00	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 118	199.84	√C
General Journal	08/01/2002		Karron DB (VENDOR) -682.60	DBK Inv. 117	1,024.75	√C 2,332.80
General Journal	09/03/2002		Karron DB (VENDOR)	DBK Inv. 70.27	70.27	70.27
Credit Card Charge	12/17/2001		Kips Bay Hardward TV	378349017215000 KIPS BAY HARDWARE TVNEW YORK NY 93	21.64	21.64
Credit Card Charge	04/20/2002		Kips Bay Hardward TV		9.36	9.36
Credit Card Charge	09/13/2002		Kips Bay Hardward TV	n	34.38	34.38
Credit Card Charge	07/04/2002		Kips Bay Hardware		54.06	54.06
Credit Card Charge	05/03/2002		MCAFEE	antivirus	41.54	41.54
Credit Card Charge	06/02/2002		MCAFEE	virus	31.15	31.15
Credit Card Charge	06/11/2002		Micromark tools	378349017216008 MICRO MARK 800-225-1066 NJ 144290	139.95	139.95
Credit Card Charge	04/14/2002		Model Masters		335.00	335.00
Credit Card Charge	05/12/2002		NAIE Store	378349017216008 NAIESTORE 408-988-3832 CA 013267865	49.73	49.73
Bill	10/26/2001		~~NIST ATP customer~~	DNS registration	70.00	70.00
Credit Card Charge	06/20/2002		~~NIST ATP customer~~	378349017216008 RADIO SHACK NEW YORK NY 0000633	33.93	33.93
Credit Card Charge	06/22/2002		~~NIST ATP customer~~	cable	44.94	44.94
Credit Card Charge	06/22/2002		~~NIST ATP customer~~	update ocr package	68.94	68.94
Credit Card Charge	07/01/2002		~~NIST ATP customer~~	378349017216008 HOMEFRONT TRUE VALUENEW YORK NY 9	58.60	58.60
Credit Card Charge	07/04/2002		~~NIST ATP customer~~	378349017216008 MICROSOFT TECH SUPPOREDMOND WA 1	245.00	245.00

05446

5 √C need support

Type	Date	Num	Name	Memo	Paid Amount	
Credit Card Charge	07/10/2002		~~NIST ATP customer~~	378349017217006 REAL GOLDPASS NOV 206-674-2650 WA 1811	9.95	9.95
Bill	08/06/2002		~~NIST ATP customer~~ Metro Sales	reduce a/c loading PP	1,000.00	1,000.00
Credit Card Charge	08/13/2002		~~NIST ATP customer~~	378349017217006 Cables America DAYTON OH 003068070	99.64	99.64
Credit Card Charge	08/27/2002		~~NIST ATP customer~~	378349017217006 Cables America DAYTON OH 003096470	141.66	141.66
Credit Card Charge	08/29/2002		~~NIST ATP customer~~	378349017217006 OFFICE DEPOT, INC. NEW YORK NY 505059	340.45	340.45
Credit Card Charge	09/05/2002		~~NIST ATP customer~~	mounting brackets	1.26	1.26
Credit Card Charge	09/06/2002		~~NIST ATP customer~~	378349017217006 HOMEFRONT TRUE VALUENEW YORK NY 9	69.64	69.64
Credit Card Charge	09/14/2002		~~NIST ATP customer~~	DiskShare NFS Server	159.00	
Credit Card Charge	09/14/2002		~~NIST ATP customer~~	Premium Maintenance	99.00	258.00
Credit Card Charge	09/17/2002		~~NIST ATP customer~~	378349017216008 RADIO SHACK NEW YORK NY 0003107	99.68	99.68
Credit Card Charge	09/18/2002		~~NIST ATP customer~~	cable for tablet	32.48	32.48
Credit Card Charge	11/11/2001		OFFICE DEPOT	cables,	343.59	343.59
Credit Card Charge	12/12/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, INC. NEW YORK NY 505030	119.45	119.45
Credit Card Credit	12/13/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, INC. NEW YORK NY 505030	-54.11	-54.11
Credit Card Charge	07/05/2002		OFFICE DEPOT	378349017216008 OFFICE DEPOT, INC. NEW YORK NY 505035	349.97	349.97
Credit Card Charge	05/21/2002		OFFICE DEPOT, INC. NEW YORK	378349017216008 OFFICE DEPOT, INC. NEW YORK NY 505058	142.89	142.89
Bill	11/08/2001		One Stop Business Machine	overhaul hplj4 printer	317.17	317.17
Bill	07/12/2002		One Stop Business Machine		107.17	107.17
Bill	02/14/2002		Pacific Data	Conner 12 tape auto loader tape drive refurbished with 6 month warranty	295.00	295.00
Credit Card Charge	05/27/2002		PC Modifications		96.90	96.90
Credit Card Charge	06/07/2002		Projector People	ceiling bracket	199.00	199.00
Credit Card Charge	06/20/2002	Amex	Rackit Technology Corp.	(what is it) VR VA	1,366.00	1,366.00
Credit Card Charge	11/04/2001		Radio Shack	cables	67.57	67.57
Credit Card Charge	04/20/2002		Radio Shack	cables	66.80	66.80
Credit Card Charge	05/10/2002		Real Audio Video Networks	378349017215000 REAL GOLDPASS NOV 206-674-2650 WA 1523	9.95	9.95
Credit Card Charge	06/10/2002		Real Audio Video Networks	378349017216008 REAL GOLDPASS NOV 206-674-2650 WA 1670	9.95	9.95
Credit Card Charge	08/11/2002		Real Audio Video Networks		9.95	9.95
Credit Card Charge	09/10/2002		Real Audio Video Networks	download service	9.95	9.95
Credit Card Charge	05/08/2002		Regsoft	378349017215000 REGSOFT.COM, INC. 877-734-7638 NC 0000-0	32.94	32.94
Credit Card Charge	05/15/2002		Regsoft		25.00	25.00
Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM, INC. 877-734-7638 NC 0000-0	39.95	
Credit Card Charge	08/26/2002		Regsoft	378349017217006 REGSOFT.COM, INC. 877-734-7638 NC 0000-0	19.95	59.90
Bill	01/10/2002		Ricoh	AFICO IS330DC Scanner #400672	713.29	
Bill	01/10/2002		Ricoh	Ricoh contribution (10%)	-713.29	0.00
Bill	02/04/2002		Ricoh	AFICO IS330DC Scanner #400672	6,419.57	6,419.57
Bill	05/01/2002		Ricoh	Network Interface Card for Scanner	600.00	600.00
Bill	05/03/2002		Ricoh	Network Interface Card for Scanner $1600-	1,000.00	1,000.00
Credit Card Charge	05/15/2002		Roxio Software	cd burner	105.90	105.90
Credit Card Charge	05/16/2002		runtine software	378349017216008 RUNTIME SOFTWARE LLCCARSON CITY NV A	159.00	159.00
Bill	09/15/2002		SGI	DBK to have invoice reduced by this amount	-5,991.50	
Bill	09/15/2002		SGI	Amount of original invoice	5,991.50	0.00
Credit Card Charge	02/28/2002		SGI Store	378349017215000 ICON BLUE/SGI STORE MOUNTAIN VIEW CA 4	10.83	10.83

05447

Type	Date	Num	Name	Memo	Paid Amount	
Bill	06/01/2002		Silicon City	~~Overpayment for Orford~~ + 113.55 for 2503.05	✓ 2,469.50	2,469.50
Credit Card Charge	12/27/2001	Amex	Staples	shredder	✓A 865.99	865.99
Credit Card Charge	01/10/2002		Staples	velcro	20.45	20.45
Credit Card Charge	05/29/2002		subzero technology	n	89.35	89.35
Credit Card Charge	05/08/2002		techalchemy software	378349017215000 TECHALCHEMY LLC HUMBOLDT IA 0000-(	34.95	34.95
Credit Card Charge	08/02/2002		techalchemy software		36.00	36.00
Credit Card Charge	06/11/2002		tecra tools	378349017216008 TECRA TOOLS INC DENVER CO 0001033	247.30	247.30
Credit Card Charge	03/14/2002		Wacom Technology	378349017215000 WACOM TECHNOLOGY 800-533-4488 WA SX	171.29	171.29
Credit Card Charge	04/14/2002		Win Drivers.com		22.95	22.95
Credit Card Charge	05/08/2002		Win Drivers.com	378349017215000 WNT*REG.NET SW SALES800-999-2734 CO VF	34.95	34.95
Credit Card Charge	11/09/2001		Winzip Software	winzip	29.00	29.00
Credit Card Charge	08/05/2002		www.esellerate	378349017217006 WWW.ESELLERATE-SALES402-323-6600 NE C	19.95	19.95
Credit Card Charge	05/28/2002		www.ibillcs.com	378349017216008 IBL WWW.IBILLCS.COM 8003073558 FL 01480	22.00	22.00
General Journal	09/30/2002			DBK Inv. 163	239.37	
General Journal	09/30/2002				314.49	553.86
					223,608.44	251,785.78
					~~330,387.42~~	
					~~580,325.70~~	
					~~903,271.56~~	
					~~2,003,490.80~~	
					~~2,005,876.19~~	
					~~2,006,876.19~~	

05448

THIS PAGE INTENTIONALLY LEFT BLANK

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	196.84
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	60.57
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	75.10
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	84.31
Bill	09/27/2002		CASI Business Development	Octane2 Dual V12 Graphics w/DCD o	2,179.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-281.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-109.02
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3,052.52
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-436.07
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1,090.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,179.64
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-126.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-225.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-22,274.29
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-181.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-181.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,569.20
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,906.43
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	106.68
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	118.52
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	284.41
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	12.37
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	56.90
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	19.26
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	5.93
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	298.70
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	8.25
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	7.35
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	2,179.64
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	213.29
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	56.90
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	27.56
Bill	09/27/2002		CASI Business Development	FTO 22" Flat Panel Display for Octane	10.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-298.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-10.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-42.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-284.41
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-27.56
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-251.41
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-213.29
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,179.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-22.05
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-106.68
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	15.18
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	581.43
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	15.18

05459

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	5.14
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	1.96
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	2.20
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	1.58
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	75.87
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	28.46
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	56.90
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	79.68
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	2.85
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	7.35
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	31.62
Bill	09/27/2002		CASI Business Development	Internal 4mm Digital Audio SCSI Tape	3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-67.06
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	3.56
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	281.63
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	27.56
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	1.07
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	7.35
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	1.38
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	0.95
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	38.60
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	0.77
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	2.49
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	7.35
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	1.60
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	13.78
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	36.75
Bill	09/27/2002		CASI Business Development	1-Porter copper Gig. Ethernet for Octa	15.32
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-281.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-27.56
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.56
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-38.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-13.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.51
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-32.48

05451

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-36.75
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	5.93
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	5.34
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	14.94
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	14.22
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	0.53
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	1.38
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	2.85
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	10.67
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	109.02
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	0.41
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	0.62
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	2.85
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	0.96
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	0.30
Bill	09/27/2002		CASI Business Development	IRIX 6.5 Advanced Workstation Enviro	0.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.10
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.57
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-109.01
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-10.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.62
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.53
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.94
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.13
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.23
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	3,052.52
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	298.70
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	79.68
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	38.60
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	14.94
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	418.32
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	149.40
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	166.00
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	398.30
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	79.68
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	26.98
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	8.30
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	10.29
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	11.55
Bill	09/27/2002		CASI Business Development	PowerDuo Package for Octane2. Inclu	17.33
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-352.09
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-298.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-398.30

05452

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-24.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-24.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-30.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-59.76
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.33
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-149.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-418.32
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.94
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-38.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3,052.52
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	28.46
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	1,090.18
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	53.36
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	149.40
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	5.34
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	13.78
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	4.13
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	3.68
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	2.96
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	9.63
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	28.46
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	6.19
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	142.25
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	59.29
Bill	09/27/2002		CASI Business Development	Dual Channel Display daughter card f	106.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.03
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-8.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-8.89
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-125.75
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-142.25
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-21.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-53.36
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-149.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-13.78
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-106.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1,090.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-6.19
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-6.88
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-118.52
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-12.25
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-9.88
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-9.88
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-139.72
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-31.62
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-1,211.31
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-31.62
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-15.32
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-5.93
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" mon	-166.00

05453

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-59.29
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-23.72
Bill	09/27/2002		CASI Business Development	Credit when deleting monitor 21" moni	-158.06
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	436.07
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.65
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.47
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	1.19
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	3.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	2.48
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	42.67
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	5.51
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	2.13
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	59.76
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	21.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	23.72
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	56.90
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	2,906.43
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	284.41
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	75.87
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	36.75
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	14.23
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	398.30
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	142.25
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	158.06
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	379.24
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	16.50
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	75.87
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	7.90
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	9.80
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	11.00
Bill	09/27/2002		CASI Business Development	Additional 22" Flat Panel Display for C	25.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-29.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-23.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-23.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-335.24
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-16.50
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-379.24
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-142.25
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-398.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.22
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-36.75
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-284.41
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2,906.43
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.48
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.43
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.34
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	1.12
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	3.30

05454

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.72
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	16.50
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	6.88
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	6.19
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	17.33
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	0.62
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	1.60
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	3.30
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	12.37
Bill	09/27/2002		CASI Business Development	CABLE ASSY 13W3 TO HD15 10' LO	126.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-16.50
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.48
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-6.19
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-17.33
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.62
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.60
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-12.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-126.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.28
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.03
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-1.03
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-14.59
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-0.72
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	2.20
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	1.96
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	1.58
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	5.14
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	15.18
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	3.30
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	75.87
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	31.62
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	28.46
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	79.68
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	2.85
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	7.35
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	15.18
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	66.90
Bill	09/27/2002		CASI Business Development	QLA1240D-SGI-FR PCI Dual Port Ultr	581.43
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-5.88
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-4.74
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-67.06
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-3.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-75.87
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-11.38
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-28.46
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-79.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-2.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-15.18

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-56.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (60%)	-581.43
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	8.66
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	9.72
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	2,569.20
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	251.41
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	67.06
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	32.48
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	12.57
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	352.09
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	125.75
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	139.72
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	335.24
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	14.59
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	67.06
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	22.70
Bill	09/27/2002		CASI Business Development	Subtotal: FullCare 3Y Extended Warra	6.99
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	1.03
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	9.88
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	8.89
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	24.90
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.89
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	2.30
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	4.74
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	17.78
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	181.70
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	4.74
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	1.61
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.49
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.61
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	0.69
Bill	09/27/2002		CASI Business Development	Magellan Mouse for O2, Octane, Octa	23.71
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-19.26
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-196.84
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-26.98
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-0.96
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-2.49
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-5.14
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-9.63
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-3.85
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-25.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.12
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-5.14
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-22.70
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (65%)	-1.99
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	23.71
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	9.88
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	8.89
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	24.90
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.89
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	2.30

05536

Type	Date	Num	Name	Memo	Paid Amount
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	4.74
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	17.78
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	181.70
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	4.74
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	1.61
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.49
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.61
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	0.69
Bill	09/27/2002		CASI Business Development	External 3.5" Superdisk Floppy Drive	1.03
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.49
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.49
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-6.99
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.58
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.34
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-7.90
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.19
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-60.57
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-2.96
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-8.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.30
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.77
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.58
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-5.93
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	12.25
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	11.03
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	30.88
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	1.10
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	2.85
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	5.88
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	22.05
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	225.30
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	0.85
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	0.76
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	0.61
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	1.99
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	5.88
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	1.28
Bill	09/27/2002		CASI Business Development	PCI dual port Ultra3 SCSI LVD or sing	29.40
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.47
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-75.10
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-7.35
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.96
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.95
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.37
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-10.29
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-3.68
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-9.80
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.76
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-0.61
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-8.66
Bill	09/27/2002		CASI Business Development	Contribution by SGI (20%)	-1.96

0357

Silicon #115

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1155

Date
05/20/02

Sold To
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	Overland LXN2126: 1 SDLT Drive Expandable to 2 Drives 26 Slots Expandable to 200 Slots via add'l modules Native Capacity 2.86TB Barcode Reader Mailslot	$13,892.86	$13,892.86
1	Barcode Labels (100)	$125.00	$125.00
50	110/220GB SDLT TAPE CART UFMT UNIV MEDIA	$129.00	$6,450.00
2	Cleaning Cartridges	$98.75	$197.50
		SubTotal	$20,665.36
		Sales Tax	$0.00
		Shipping	$122.37
		Total	$20,787.73

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcity.com and www.storageyard.com.

PAID

CK. NO. _____
DATE _____

$14000 chk 10493 (Balance $0)
$1000 chk 10442 (Balance $14000)
$787.73 chk 10315 (Balance $15000)
$5000 chk 10226 (Balance $15787.73)

05459

10493

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-286-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/30/2002

PAY TO THE ORDER OF Silicon City $ **14,000.00

Fourteen Thousand and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO Account

⑈010493⑈ ⑆021000021⑆ 310758735 65⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/30/2002 10493

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	14,000.00		14,000.00
					Check Amount	14,000.00

NIST ATP DMT Program Account 14,000.00

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/30/2002 10493

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/20/2002	Bill	AAAI1155	20,787.73	14,000.00		14,000.00
					Check Amount	14,000.00

NIST ATP DMT Program Account 14,000.00

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

ENGAGEMENT LETTERS

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

AMENDEMENT TO AUDIT ENGAGEMENT LETTER DATED SEPTEMBER 6, 2002

September 19, 2003

Dr. D. B. Karron
CASI LLC
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

The purpose of this letter is to confirm our understanding of the amended terms and unanticipated events of our engagement as the independent accountant of CASI LLC, formerly Computer Aided Surgery, Inc.

Entity Change

We were advised during February 2003 that CASI LLC was established in New York State effective August 30, 2002, and effective the same date, Computer Aided Surgery, Inc. merged into CASI LLC.

Timing

The audit reports, which were originally due by December 31, 2002, were postponed to allow additional time to submit a revised budget and receive its approval from NIST. The purpose of this submission was to obtain an approved budget that would allow the cost of equipment in access of that which would be allowed under the existing budget. The audit submission due date was extended for 90 days by NIST, but the new budget was not approved by that time.

The completion of the audit was postponed because the rejection of an additional extension was not received until the individual tax season during which work on the audit was not possible.

The completion of the audit was again postponed to allow CASI to develop and implement procedures, so as to mitigate anticipated negative findings.

Field work was completed on June 27, 2003, however, additional information that we requested prior to the completion of field work was not provided in a timely manner.

Fees

not billed

Additional fees were required as result of the audit postponement and additional time that was required to perform the audit due to the condition of your records and filing system. Your Business Manager approved and you paid $2,500 for such additional fees.

Excess costs for long distance phone calls and travel from your office at late hours will be billed.

Please sign this letter, as indicated below, to confirm our amended agreement and understanding of events. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

Very truly yours,

Joan M. Hayes, CPA, LLC

The amended terms and occurrence of events as set forth in this letter is agreed to.

CASI LLC

By: _____
(Signature)
Dr. D. B. Karron

05463

JOAN M. HAYES, CPA, LLC

503 Grasslands Road
Suite 108
Valhalla, NY 10595
Phone: 914-345-0353
Fax: 914-345-0354

380 Lexington Avenue
Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1875

September 6, 2002

Dr. D. B. Karron, President
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

The purpose of this letter is to confirm our understanding of the terms of our engagement as the independent accountant of Computer Aided Surgery, Inc. (CASI).

Services and Related Reports

We will audit the following program-specific financial statement of CASI and deliver the following services at September 30, 2002 and for the year then ending:

- Audit the *Schedule of Fund Sources and Project Costs* for Advanced Technology Program (ATP) Cooperative Agreement Award Number 70NANB1H3050.

- Conduct an examination-level attestation engagement of management's assertions regarding compliance with specified requirements applicable to the ATP Cooperative Agreement referred to above.

We will perform our audit and examination of the management assertions in accordance with the *Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies*, issued by the U. S. Department of Commerce, Office of Inspector General, National Institute of Standards and Technology, September 1999.

Upon completion of our audit and compliance examination, we will provide you with the following audit reports and other required documents:

- Our audit report on the *Schedule of Fund Sources and Project Costs* of the ATP award.

- Our report on management's assertions regarding CASI's compliance with specified requirements applicable to the ATP award.

- A management letter documenting the reportable conditions or material weaknesses, if any are noted in the audit of the *Schedule of Fund Sources and Project Costs* or during the examination of the management assertions.

- A Schedule of Findings and Questioned Costs if applicable. This schedule, if applicable, will include all material noncompliance with provisions of laws, regulations, or the cooperative agreement. It will also include, if applicable, all known questioned costs which are greater than $10,000 identified through the audit of the *Schedule of Fund Sources and Project Costs* or the examination of the management assertions.

If, for any reasons caused by you or relating to the affairs of CASI, we are unable to complete the audit and compliance examination, we may decline to issue our reports as a result of this engagement.

Our Responsibilities and Limitations

The objective of the audit is the expression of an opinion on the ATP program-specific financial statement. We will be responsible for performing the audit in accordance with generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the program-specific financial statement is free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the program-specific financial statement, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

The objective of the compliance examination is the expression of an opinion on management's assertions regarding compliance with laws and regulations applicable to the ATP award. We will be responsible for performing the attestation engagement in accordance with *Government Auditing Standards* and the standards contained in the *Statement of Standards for Attestation Engagements (SSAE) No. 3, Compliance Attestations*, as amended by *SSAE No. 9, Statement of Standards for Attestation Engagements Nos. 1, 2, and 3*, issued by the American Institute of Certified Public Accountants (AICPA). Accordingly, the attestation engagement will include examining, on a test basis, evidence regarding CASI's compliance with those requirements and performing such other procedures as we consider necessary under the circumstances. Our compliance examination will not provide a legal determination on CASI's compliance with specified requirements.

We will design our audit and compliance examination to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the program-specific financial statement as well as other illegal acts having a direct and material effect on financial statement amounts. Our audit and compliance examination will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the financial statement. It is important to recognize that there are inherent limitations in the auditing process. Audits and compliance examinations are based on the concept of selective testing of the data underlying the financial statements, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Audits and compliance examinations are, therefore, subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an audit or compliance examination designed and executed in accordance with generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons we cannot ensure that errors, fraud or other illegal acts, if present, will be detected. However, we will communicate to you, as appropriate, any illegal act, material errors, or evidence that fraud may exist identified during our audit and compliance examination.

The audit and compliance examination will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of a possible interest to a third party will not be specifically addressed, and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Management's Assertions

The assertions of management, noncompliance of which could adversely affect CASI's ability to report financial data or comply with the specified requirements related to the *Schedule of Fund Sources and Project Costs* for the ATP Cooperative Agreement referred to above, include the following:

- The cost-share established by the budget in the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

- Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

- Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and sub awards have not been made to any organizations or its principles listed in the *List of Parties Excluded from Federal Procurement or Nonprocurement Programs*, issued by General Service Administration.

- The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

- The agreements entered into with subcontractors/subrecipients require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Management's Responsibilities

The program-specific financial statement referred to above is the responsibility of the management of CASI. In this regard, management is responsible for properly recording transactions in the accounting records and for establishing and maintaining internal control sufficient to permit the preparation of financial statements in conformity with the ATP award requirements. Management is responsible for adjusting the program-specific financial statement to correct material misstatements, if any, and for affirming to us that the effects of any uncorrected misstatements brought to its attention by us are immaterial, both individually and in the aggregate, to the program-specific financial statement taken as a whole. Compliance with laws, regulations, contracts, and cooperative agreements applicable to CASI also is the responsibility of CASI's management.

Management is responsible for making available to us, on a timely basis, all of CASI's original accounting records and related information, documentation of compliance matters and organization personnel to whom we may direct inquiries. As required by generally accepted auditing standards and *Government Auditing Standards*, we will make specific inquiries of management and others about the representations embodied in the program-specific financial statement and the effectiveness of internal control over financial reporting. Generally accepted auditing standards also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit and compliance examination tests, the responses to our inquiries, and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the program-specific financial statement and the management assertions.

Release and Indemnification

Because of the importance of oral and written representations to an effective audit, CASI releases Joan M. Hayes, CPA, LLC and its personnel from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by management. Further, in no event shall Joan M. Hayes, CPA, LLC be liable to CASI, whether a claim be in tort, contract or otherwise (a) for any amount in excess of the total professional fees paid by CASI under this engagement letter, or (b) for any consequential, indirect, lost profit, or similar damages relating to Joan M. Hayes, CPA, LLC's services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Joan M. Hayes, CPA, LLC relating to such services.

In addition, CASI agrees to indemnify and hold harmless Joan M. Hayes, CPA, LLC and its personnel from any and all claims, liabilities, costs, and expenses relating to Joan M. Hayes, CPA, LLC's services under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Joan M. Hayes, CPA, LLC relating to such services.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, CASI and Joan M. Hayes, CPA, LLC agree not to demand a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services and fees for this engagement.

Timing and Fees

Completion of our work is subject to, among other things, (a) appropriate cooperation from CASI's personnel including timely preparation of necessary schedules, (b) timely responses to our inquiries, and (c) timely communication of all significant accounting and financial reporting matters. When and if for any reason CASI is unable to provide such schedules, information, and assistance, Joan M. Hayes, CPA, LLC and CASI will mutually revise the fee to reflect additional services, if any, required of us to complete the engagement.

Our fee estimates are based on the levels of service provided and the time required to perform the services. Hourly rates vary according to the degree of responsibility and experience involved. We estimate our fees for this audit engagement will be $10,000, exclusive of out-of-pocket expenses, subject to the terms and conditions above. We also will bill you for our reasonable out-of-pocket expenses related to this engagement. We will advise management should any other circumstances arise which may cause actual time to exceed that estimate.

Our fees will be billed as follows:

Date	Amount
September 10, 2002	$2,500
October 10, 2002	$2,500
November 10, 2002	$2,500
December 10, 2002	$2,500

Expenses will be billed on a monthly basis as incurred. Invoices rendered are due and payable upon receipt.

Other Matters

Any additional service(s) that you may request and we agree to provide will be the subject of separate written agreement(s).

As your independent accountant, it is expressly understood that we cannot perform services to maintain or prepare your basic accounting records, post transactions to financial records or other records that subsequently provide data to the financial records, process and post your payroll transactions, supervise your accounting and/or system personnel, design your system(s), make management decisions, or any other function that could result in the audit of our own work or provision of services that are significantly material to the subject matter of our audits.

We may be requested to make certain working papers or related documents available to the Secretary of Commerce, the Office of Inspector General, the U. S. General Accounting Office, or their representatives pursuant to authority given to them by law or regulation. If requested, access to such working papers and documents will be provided under the supervision of Joan M. Hayes, CPA, LLC personnel. Furthermore, upon request, we may provide copies of selected working papers to the above regulators. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our working papers or our personnel as witnesses with respect to our engagement for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such a request.

CASI agrees that it will not, directly or indirectly, agree to assign or transfer any claim against Joan M. Hayes, CPA, LLC arising out of this engagement to anyone.

This engagement letter reflects the entire agreement between us relating to the services covered by this letter. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. The agreements of CASI and Joan M. Hayes, CPA, LLC contained in this engagement letter shall survive the completion or termination of this engagement.

Please sign this letter, as indicated below, to confirm our agreement. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

Very truly yours,

Joan M. Hayes, CPA, LLC

Joan M. Hayes, CPA, LLC

The services and terms as set forth in this letter are agreed to.

Computer Aided Surgery, Inc.

By: _____
(Signature)
Dr. D. B. Karron, President

05470

JOAN M. HAYES, CPA, LLC

503 Grasslands Road
Suite 108
Valhalla, NY 10595
Phone: 914-345-0353
Fax: 914-345-0354

461 Park Avenue South
Third Floor
New York, NY 10016
Phone: 212-545-1870
Fax: 212-545-1875

April 25, 2002

Dr. D. B. Karron, President
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

We appreciate the opportunity to work with you and prepare the following federal, state, and city income tax returns and employment tax returns for your Subchapter S Corporation. This letter confirms the scope and related terms of our engagement.

Tax Compliance Services

We will perform the following services:

- We will prepare the federal, state, and city tax returns and supporting schedules for a Subchapter S Corporation, from data you provide, for your corporate tax years ended May 31, 1999, May 31, 2000, May 31, 2001, and May 31 2002.

- We will prepare the quarterly and annual federal and state employment tax returns, from data you provide, for the 2002 calendar year.

- We will not audit or independently verify the data you provide. However, we may ask for clarification of some of the information.

We will prepare the income tax returns, as referenced above, upon receipt of the required information from you. We strongly recommend that you provide this information to us, in the order of due dates from the oldest periods forward, as soon as possible to minimize any interest and penalties that may accrue.

Information for the quarterly and annual employment tax returns is to be provided to us at least 15 business days prior to the due date for each return.

Our engagement cannot be relied on to uncover errors in the underlying information incorporated in the tax returns, or irregularities, should any exist. However, we will inform you of any such matters that may come to our attention.

All returns are subject to examination by the taxing authorities. In the event of an examination, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deductions shown on the income tax returns or compensation and related payroll taxes shown on the employment tax returns. In preparing your returns, we rely on your representations that you understand and have complied with the documentation requirements for your expenses and deductions and for your payroll reporting. If an examination occurs, we will be available, upon request, to assist or represent you. Such additional services are not included in our fee for preparation of your tax returns.

Since you are responsible for your income and employment tax returns, you should review them carefully before you sign and mail them. We should be contacted immediately if you have any questions or need additional information.

Tax Consulting Services

This engagement letter also covers tax consulting matters that may arise for which you seek our advice and consultation, and that are not the subject of a separate engagement letter. To be of greatest assistance to you, we should be advised in advance of proposed transactions. If such matters exceed the scope of this engagement letter, we will issue a separate engagement letter to confirm the scope and related terms of any additional engagement.

Fees

Our fees for this engagement will be based on the complexity of the issues, the level of services provided, and the time required to perform the services. Tax return preparation and other accounting services will be billed at $150 per hour. Fees for other related services will be calculated at rates between $50 and $100 per hour.

A retainer of $1,000 is due upon approval of this engagement letter and should be maintained throughout the engagement. Invoices will be rendered for individual services as completed and will be payable upon receipt.

Please sign this letter to confirm our agreement and return it to us. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

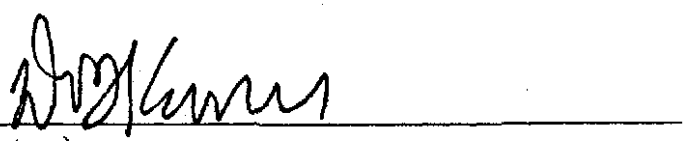
Very truly yours,

Joan M. Hayes

Joan M. Hayes, CPA

The services and terms as set forth in this letter are agreed to.

Computer Aided Surgery, Inc.



(Signature)
Dr. D. B. Karron, President

05473

JOAN M. HAYES, CPA, LLC

503 Grasslands Road
Suite 108
Valhalla, NY 10595
Phone: 914-345-0353
Fax: 914-345-0354

461 Park Avenue South
Third Floor
New York, NY 10016
Phone: 212-545-1870
Fax: 212-545-1875

May 9, 2002

Dr. D. B. Karron, President
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Dear Dr. Karron:

The purpose of this letter is to confirm our understanding of the terms of our engagement regarding certain prior year employment tax reporting requirements of Computer Aided Surgery, Inc. (CASI).

Tax Compliance Services

We will perform the following services:

- We will contact the Internal Revenue Service, New York State Department of Taxation, New York State Department of Labor, State of New Jersey Department of Taxation, and State of New Jersey Department of Labor to determine the status of compliance with their employment related reporting requirements from 1998 through 2001.

- We will prepare the quarterly and annual federal and state employment tax returns, from data you provide, for any periods that are applicable based on the results of our communications with the regulatory agencies referred to above.

- We will not audit or independently verify the data you provide. However, we may ask for clarification of some of the information.

Our engagement cannot be relied on to uncover errors in the underlying information incorporated in the tax returns, or irregularities, should any exist. However, we will inform you of any such matters that may come to our attention.

All returns are subject to examination by the taxing authorities. In the event of an examination, you may be requested to produce documents, records, or other evidence to substantiate the items of compensation and related payroll taxes shown on the tax returns. In preparing your returns, we rely on your representations that you understand and have complied with the documentation requirements for your payroll reporting. If an examination occurs, we will be available, upon

request, to assist or represent you. Such additional services are not included in our fee for preparation of your returns.

Since you are responsible for your employment tax returns, you should review them carefully before you sign and mail them. We should be contacted immediately if you have any questions or need additional information.

Fees

Our fees for this engagement will be based on the complexity of the issues, the level of services provided, and the time required to perform the services. Tax return preparation and other accounting services will be billed at $150 per hour. Fees for other related services will be calculated at rates between $50 and $100 per hour.

A retainer of $1,000 is due upon approval of this engagement letter. Our invoice will rendered upon completion of the engagement and will be payable upon receipt.

Please sign this letter to confirm our agreement and return it to us. A copy will be provided for your records. Please do not hesitate to contact us if you have any questions or need additional information.

Very truly yours,

Joan M. Hayes

Joan M. Hayes, CPA

The services and terms as set forth in this letter are agreed to.

Computer Aided Surgery, Inc.

(Signature)
Dr. D. B. Karron, President

05475

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

September 19, 2003

Joan M. Hayes, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827

Re: Audit of the Schedule of Fund Sources and Project Costs for the year ended September 30, 2002
Attestation Examination of Management Assertions for the year ended September 30, 2002

Schedule of Fund Sources and Project Costs

We are providing this letter in connection with your audit of the program-specific financial statement of CASI LLC, formerly Computer Aided Surgery, Inc. ("CASI") for the year ended September 30, 2002 for the purpose of expressing an opinion as to whether such program-specific financial statement presents fairly, in all material respects, the results of operations of our ATP Program in conformity with the award requirements which is a comprehensive basis of accounting other than generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the program-specific financial statement in conformity with the program-specific accounting principles referred to above.

Certain representations in this letter are described as being limited to those matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of June 27, 2003, the date of your report, the following representations made to you during your audit:

1. The program-specific financial statements referred to above is fairly presented in conformity with the program-specific accounting principles referred to, and includes all disclosures necessary for such fair presentation and disclosures otherwise required to be included therein by the laws and regulations to which CASI is subject.

05476

2. We have made available to you all financial records and related data.

3. The financial records, including the electronic copy of our general ledger submitted for audit, are the only official copies of these documents.

4. Documents provided to you from our electronic filing system, Scansoft Visioneer PaperPort, are exact copies of the originals. It is the policy of CASI to scan all source documents and destroy originals which we consider non-archival. Documents are scanned at a high resolution to protect their integrity.

5. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices, except for findings that resulted from the recent OIG audit, of which you are aware from the preliminary report that we provided.

6. There are no material transactions, agreements or accounts that have not been properly recorded in the accounting records underlying the program-specific financial statement.

7. There has been no:

   a. Fraud involving management or employees who have significant roles in CASI's internal control.

   b. Fraud involving others that could have a material effect on the program-specific financial statement.

      (We understand the term "fraud" to mean those matters described in Statement on Auditing Standards No.82.)

   c. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the program-specific financial statement.

8. The following, if material, have been properly recorded or disclosed in the program-specific financial statement or notes thereto:

   a. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties. (We understand the term "related party" to include those entities described in Statement on Auditing Standards No. 45, footnote 1.)

   b. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, *Disclosure of Certain Significant Risks and Uncertainties*. (Significant estimates are estimates at the financial statement date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.)

9. CASI has satisfactory title to all owned equipment, and there are no liens or encumbrances on such equipment. The only possible exceptions consist of equipment which has been received but only partially paid for.

10. CASI acknowledges limited areas of noncompliance with certain aspects of the cooperative agreement. However, these areas of noncompliance would not have a material effect on the program-specific financial statements. We have taken action to remedy any areas of non-compliance, that may exist, are effectively as possible. Furthermore, we have restructured our accounting policies to bring them into compliance with accounting standards and requirements of the NIST.

11. To the best of our knowledge, there is no pending litigation against CASI. A letter from our attorney to verify this statement cannot be provided because the two attorneys who formerly represented CASI have resigned, and at this time, CASI does not have legal representation.

To the best of our knowledge and belief, no events have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned program-specific financial statement.

Management Assertions

This letter is also being provided to acknowledge the following assumptions of management, for the year ended September 30, 2002, which were stated in your engagement letter and were examined by you for the purpose of expressing an opinion as to whether such management assertions are fairly stated in all material respects:

1. The cost-share established by the budget in the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

2. Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

3. Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and sub awards have not been made to any organizations or its principles listed in the *List of Parties Excluded from Federal Procurement or Nonprocurement Programs*, issued by General Service Administration.

4. The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

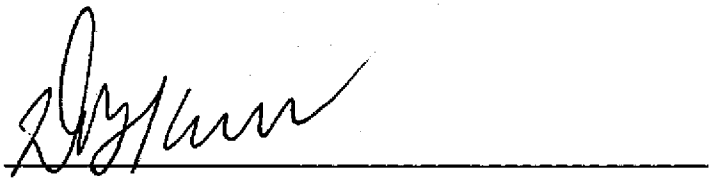
5. The agreements entered into with subcontractors/subrecipients require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

We are aware of areas of non-compliance with the above stated assertions, and we have taken corrective action to come into effective substantiantial compliance.

Audit Reports

We have requested that you submit copies of our audited reports, on our behalf, directly to Ms. Marilyn Goldlstein at NIST and Ms. Belinda Riley at the U. S. Department of Commerce Office of Inspector General.

Very truly yours,



Dr. D. B. Karron, Managing Member

AUDIT PLANNING

ENGAGEMENT ACCEPTANCE FORM

05481

CX-1: Engagement Acceptance Form

Company: Computer Aided Surgery Inc (CASI) Balance Sheet Date: 9/30/02

Completed by: JW Date: _____

Instructions: This form should be completed for all potential audit clients. See section 101. The form is a guide for assessing potential clients, but it is not necessarily a complete listing of all factors that might be considered. Specific circumstances may require additional considerations. Although this form should be prepared before the initial engagement, assessment of these factors continues throughout the engagement. At least annually the firm should evaluate whether to continue auditing the client's financial statements. AP-1a, "General Planning Procedures," includes steps for documenting the continuance decision. If desired, this form, or the optional "Engagement Continuance Form" at CX-1a, can be used to identify issues that should be considered when making that decision. If this form is used to assess continuance at AP-1a, refer to the "List of Substantive Changes" included with each annual supplement of the *Guide* to determine if the form has been revised in the current edition. Information gathered during engagement acceptance/continuance procedures that may be relevant to identifying risks of material misstatement due to fraud should be carried forward to the "Information Gathered" column of the Fraud Risk Table in Part 1 of CX-5, "Fraud Risk Assessment Form," for further consideration.

A. GENERAL INFORMATION

1. Company address: 300 East 33 St #4N
   NYC NY 10016
2. Telephone number: 212-686-8748 Fax No: _____
   E-mail address(es): _____
3. Client key accounting personnel (name and title): DR. D.B. KARRON
   President
4. Client owner/manager or key management officer (name and title): same
5. Type of legal entity: Corporation
6. How was initial contact made (specify) _____
   a. Firm personnel? _____
   b. Outside referral? _____
   c. Other (specify)? client of acquired CPA practice
7. Describe the range of the company's activities and operations (include any specialized industries or

any activities requiring specialized technical audit skills or personnel such as significant accounting applications processed by computer): _____

development of medical revenue software

8. Describe any specialized accounting practices or principles applicable to the industry in which the company operates: _____

accounting req'd by ATP award including FARS 31 cost principles

9. Describe any special regulatory or reporting requirements that apply to the company: _____

reporting as req'd by ATP award

	Yes	No	N/A	Comments
10. Have there been recent changes in management, ownership, financial condition, litigation status, the entity's operations, or the industry in which it operates that create additional risk?		✓		
11. What services does the company desire of our firm:				
a. Audit of financial statements? (program - specific)	✓			
b. Application of procedures to additional information accompanying audited financial statements? (Specify.) _____				
c. Preparation of tax returns? (Specify.) _____	✓			
d. Other? (Specify.) _____				
12. Will the engagement require a principal and other auditors?			✓	
a. If yes, will our participation in the audit be sufficient to allow us to serve as the principal auditor?			✓	

Practical Consideration:

- *In deciding whether our firm should serve as the principal auditor, consider, among other things, the materiality of the portion of the financial statements to be audited by our firm in comparison with the portion to be audited by other auditors, our extent of knowledge of the overall financial statements, and the importance of the components to be audited by our firm in relation to the enterprise as a whole. If the conclusion is that our firm cannot serve as principal auditor, notify the client.*

B. MANAGEMENT INTEGRITY (Explain any "Yes" answers.)

1. Has consultation with the predecessor auditor, when appropriate, including the predecessor's understanding of the reason for the change in auditors, raised any concerns about			✓	initial audit

	Yes	No	N/A	Comments
management's integrity such as:				
a. Has the predecessor had disputes with the client about accounting principles, proposed adjustments, or other significant matters?				
b. Has the predecessor been prevented from applying necessary procedures?				
c. Does the predecessor auditor have reason to doubt management's integrity?				
d. Have other auditors refused to serve this client?				
e. Are there unpaid fees to the predecessor for services rendered?				
f. Are there any fee disputes with the predecessor auditor?				
g. Has management or the owner/manager been domineering in dealing with the predecessor auditor?				
h. Has management or the owner/manager placed unreasonable demands (such as unreasonable time constraints on the completion of the audit) on the predecessor auditor?				
i. Has the predecessor had any communications with the client regarding fraud, illegal acts, or internal control related matters?				
Document the predecessor's understanding as to the reasons for a change in auditors and any additional comments based on inquiries of the predecessor auditor: _____ _____ _____				
2. Have contacts and discussion with bankers, attorneys, credit services, and others having business relationships with the client raised concerns about management's integrity?		✓		
3. Has information come to our attention by other means (e.g., press reports, IRS investigations, legal proceedings, etc.) that calls into question management's integrity?		✓		
4. If the firm's policy is to obtain a background investigation on potential clients, have the results of the investigation raised any concerns about management's integrity?			✓	
5. Is the company having difficulty meeting financial obligations or have operations deteriorated significantly?	✓	award is the only source of income to business owners		
6. Is management prone to taking unreasonable or unnecessary business risks?	Cannot determine			
7. Has there been a high degree of turnover in key management positions?		✓		
8. Is management expecting achievement of a specific result (i.e., obtaining a loan, use of a particular accounting treatment, etc.) as a condition of the engagement?		✓		
Practical Consideration:				

	Yes	No	N/A	Comments
are used, are the numbers accounted for or the totals reconciled at various processing stages?			✓	
4. Are records maintained of physical quantities that are matched with accounting records? For example:				
a. Are records maintained of goods received and subsequently traced to amounts recorded as purchase transactions?		✓		
b. Are records maintained of goods shipped and subsequently traced to amounts recorded as sales transactions?			✓	
5. Are records maintained of open items, e.g., purchase orders, and are unmatched items reviewed on a regular basis to determine the reasons for any such items that have not been matched within a reasonable period of time?		✓		

F. INDEPENDENCE (Explain any "Yes" answers.)

If the conclusion is that the firm lacks independence, the client should be notified that the firm cannot be engaged to perform the audit. According to Article 4 of the AICPA *Code of Professional Conduct*, independence precludes relationships that may appear to impair objectivity, and auditors should be independent in both fact and appearance. The authors believe that independence assumes objectivity. Consequently, objectivity is not referred to separately in this section.

1. Do any firm personnel have a direct or material indirect financial interest in the company?		✓		
Practical Considerations: • *Under the AICPA's engagement team approach to independence, auditors may be able to structure the engagement team so that independence is not impaired.* • *A client list should be routinely circulated to firm personnel to provide a basis for answering the above question, or firm personnel should be requested to identify financial interests. See* PPC's Guide to Quality Control *for procedures necessary to comply with the AICPA Statements on Quality Control Standards and an example independence questionnaire.*				
2. Are any firm personnel associated with the company in any of the following capacities:				
a. Employee, manager?		✓		
b. Member of board of directors or similar capacity?		✓		
c. Other? (Specify.) _____		✓		
3. Are there any relationships with the client or conflicts of interest that might impair independence?		✓		
a. Advocacy relationships?		✓		

	Yes	No	N/A	Comments
a. Adversary relationships?				
b. Fee disputes or unpaid (billed or unbilled) fees for services provided more than one year prior to the date of the report?		✓		
c. Litigation?		✓		
d. Conflicts with the interests of existing clients that may arise if this engagement is accepted?		✓		
e. Other? (Specify.) _____			✓	
4. Are there indications that the client will refuse to or be unable to accept responsibility for the financial statements?		✓		
a. Does management lack sufficient knowledge of the company's activities and financial condition and applicable accounting principles to accept such responsibility?		✓		
b. Does management lack sufficient understanding of accounting matters to assume responsibility for fairness of valuation and presentation and adequacy of disclosure?		✓		
5. Does the firm perform, or do the terms of the new engagement require the firm to perform, other (nonattest) services that impair independence?		✓		
Practical Consideration: • *Other (nonattest) services are discussed beginning at paragraph 101.22 and in* PPC's Guide to Quality Control.			✓	
6. Does the client lack accounting control over data, if any, processed by us?			✓	
7. If staff members from another firm that is not independent of the client are to participate in the engagement, are we unable to arrange for proper supervision of their work?			✓	
G. Has our review of the latest annual and interim financial statements, auditor's reports and other auditor communications, if any, or any other circumstances of which we are aware, provided information that would cause us to regard the engagement as requiring special attention or presenting unusual risks or that would cause us not to want to be associated with the client? (Specify.) _____			✓	
H. Is the company involved in, or being threatened with, any significant litigation?		✓		
I. COST/BENEFIT OF PROSPECTIVE ENGAGEMENT (Explain any "Yes" answers.)				
1. Does the prospective client:				
a. Frequently change auditors?		✓		
b. Have a propensity for litigation?		✓		
c. Operate in a regulated industry?		✓		
d. Engage in significant related party transactions?				

	Yes	No	N/A	Comments
d. Engage in significant related party transactions?	① ✓			① CASI is a closely-held entity
e. Operate in an industry with a high failure rate?	② ✓			② the ATP awarded project is a high-risk scientific project.
f. Have a history of being slow to pay professional fees?		✓		
g. Require professional competence (expertise) that the firm does not have and cannot reasonably obtain?		✓		
2. Does the prospective client lack the ability to pay for services in accordance with the firm's normal billing rates and policies?		✓		
3. Does the prospective fee fail to justify pursuing this engagement in light of anticipated costs of obtaining and conducting the engagement?		✓		
4. Is management aware of any instances of fraud or illegal acts or any allegations of fraud?		✓		
5. Do the size and other characteristics of the prospective client indicate that the engagement cannot be accomplished in accordance with professional and firm standards with adequate profitability?		✓		
6. Does management lack a clear understanding of the type of service being requested, and whether that level of service will be adequate to meet their expectations?		✓		
7. Does the firm lack a clear understanding of the services to be performed and of how the work product will be used?		✓		

Other comments and notes: _____

Acceptance: (Some firms require concurrence with the acceptance decision by the managing partner, another designated partner, or a policy making committee.)

We should accept ✓ or not accept _____ the engagement.

Joan M. Hayes
~~Engagement Partner~~ sole member

~~Concurring Partner (if required)~~

Date

~~Date~~

FRAUD RISK ASSESSMENT

05488

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

JW

Fraud Risk Assessment

1) Observations

2) Inquiries

3) Summary

Observations

CASI has a significant amount of equipment & valuable internal information

Risk: misappropriation of equipment
" " intellectual capital

CASI management performs and frequently overrides income / expense transactions, and checks require only one signature

Risk: misappropriation of funds

ATP award is the only source of income to CASI and its significant owner, and award agreement does not require substantiation of expenses before funding is provided.

Risk: misappropriation of funds

Inquiries

Mr D. B. Karron (President)

has no knowledge of improprieties & has trust in his employees.

backs up data periodically to prevent loss, but does not store back-up off site

has equipment tagged to identify ownership

frequently overrides transactions due to his lack of understanding of accounting and "over-confidence" in bank reports

has difficulty retaining accounting professionals

did not have written procedures

was very enthusiastic regarding the completion of the project and marketing of the product under development

appeared willing to make changes needed in the control environment

Inquiries

Lee Gurfein (Business Manager)

expressed very strong feelings regarding Dr. Farris' "excessive" spending of equipment and other "non-essential" items and his inability to control the business aspects of the project without multiple bank signatory requirements

expressed similar feelings regarding Dr. Farris' use of funds for personal and CASI expenses.

Observation: Lee was not able to ~~timely~~ prepare complete award-mandated reports & budgets due to his inability to access & acquire data from the general ledger system

Inquiries

Jim Cook (Programmer)

Jim expressed regard for Mr Karron's knowledge in the project area.

Matt Richman (Programmer)

Matt expressed regard for Mr Karron's knowledge in the project area.

Inquiries

Nicky Tryster (Admin. Asst / Bookkeeper)

Nicky frequently expressed concern regarding Mr. Farron's: (1) constant overriding (after hours) of her work, including business transactions in the general ledger

(2) a complex electronic storage system which req'd multiple entry / retention of the same documents

(3) cashing of salary checks without making agreed-upon payments to reimburse salary draws

Inquiries

Frank Spring (Bookkeeper)

Frank expressed concern regarding:

(1) a very complex & incoherent chart of accounts and general ledger

(2) "excessive" expenditures that appeared to exceed income & could result in the inability to complete project tasks

(3) use of project funds for personal & non-project expenses of Mr. Faron & CASI

Summary of Fraud / Control Risks

management override of transactions

misappropriation of equipment
" " intellectual capital
" " funds

INTERNAL CONTROL QUESTIONNAIRE

05497

CX-20: Internal Control Questionnaire (Internal Control—Control Activities Form)

Instructions

This questionnaire is designed to assist you in obtaining a *further* understanding of control procedures for the audit areas where you have determined that it would be beneficial (as documented at Step 40 of CX-3, "Audit Planning Form"). You should be familiar with section 1601 of this *Guide* before completing this form.

1. For each audit/control area you selected in Step 41 of CX-3, complete the corresponding section of this questionnaire. Section CX-20m can be completed for any audit area in which the client relies on programmed application controls. A separate Form CX-20m should be completed for each relevant application.

2. Within each individual section, the auditor should answer each question—yes (Y), no (N), or not applicable (N/A). Space is provided for a concise comment on each question. Appropriate comments would include: the identity of the employee who performs the procedures for "yes" answers; description or reference to compensating procedures for "no" answers; or a summary of the importance of the client's lack of particular procedures. Note that, because the listing of control procedures is relatively extensive, not all procedures may be necessary in particular circumstances, or the client may have other compensating control procedures. The comments section may be used to describe these circumstances.

3. After completing this questionnaire—

   a. Document in a memo any changes in the audit plan based on your further understanding of control activities, and consider at Step 10 of AP-1a whether the nature, timing, and extent of auditing procedures reflected in the audit programs have been appropriately modified.
   b. Complete a CX-15, "Test of Controls Form," if you plan to test controls.
   (**Note:** Make sure your documentation at Step 41 of CX-3 is consistent with this decision.)

4. This questionnaire is designed to be completed once and updated in subsequent audits. Before updating this form each year, refer to the "List of Substantive Changes" included with each annual supplement of this *Guide* to determine if the form has been revised in the current edition.

TABLE OF CONTENTS

Adjusted for Program - Specific Audit w/o Balance Sheet gw

Section	Audit/Control Area
CX-20a	Cash
~~CX-20b~~	~~Accounts Receivable (and Sales)~~
~~CX-20c~~	~~Inventory (and Cost of Sales)~~
CX-20d	Property
~~CX-20e~~	~~Investments and Derivatives~~
~~CX-20f~~	~~Prepaids, Deferred Charges, Intangibles, and Other Assets~~
~~CX-20g~~	~~Accounts Payable and Other Liabilities (and Purchases)~~
CX-20h	Payroll, Employee Benefits, and Related Liabilities
~~CX-20i~~	~~Notes Payable and Long-term Debt~~
~~CX-20j~~	~~Income Taxes~~
~~CX-20k~~	~~Equity~~
~~CX-20l~~	~~Computer Controls Questionnaire—General Controls~~

05498

CX-20f	Computer Controls Questionnaire—General Controls
CX-20m	Computer Controls Questionnaire—Application Controls

CX-20a: Cash (Balances, Receipts, and Disbursements)

Company: _____ Balance Sheet Date: _____

Instructions: See separate instructions at CX-20.

CONTROL OBJECTIVES

1. Cash receipts are recorded accurately as to account, amount, and period.
2. Cash disbursements are recorded accurately as to account, amount, and period.
3. Cash disbursements are made for authorized and received goods and services.

COMMON CONTROL PROCEDURES

	Yes	No	N/A	Comments
Separation of Incompatible Duties and Restricted Access				
1. Check signing:				
a. Are checks signed when needed (that is, not signed in advance)?	✓			
b. Are checks signed by authorized signers?	✓			(1)
c. Is counter-signature required for amounts over a predetermined cutoff?		✓		Purchases payments are made without adequate consideration of cash flows or budget constraints
d. Are checks not returned to the preparer after signing?	✓			
e. If mechanical check signers and signature plates are used, are they kept under the control of the owner/manager or other appropriate person who is independent of the initiator of purchases, approver of purchases, receiving, shipping, preparer of checks, cash receipts, accounts payable, and cash bookkeeping?			✓	
2. Is check signing independent of the initiator of purchases, approver of purchases, receiving, shipping, preparer of checks, cash receipts, accounts payable, and cash bookkeeping?		✓	✓	not practical due to size of organization
3. Is mail opened and a list of daily receipts prepared independent of the cashier and accounts receivable bookkeeping?			✓	
4. Are cash receipts deposited intact and promptly or stored in a secure location?			✓	C/R are secured
5. Are cash funds on hand stored in a secure location and kept independent of mail receipts?			✓	

	Yes	No	N/A	Comments
6. Are complaints on customer statements investigated by an employee who is independent of the preparer of the daily cash receipts list, cashier, and accounts receivable bookkeeper?			✓	
7. Is handling cash independent of sources of noncash credits to accounts receivable and accounts receivable bookkeeping?			✓	
8. Are bank accounts and check signers authorized by the board of directors or owner/manager?	✓			
9. Is adequate employee fidelity bond insurance maintained?			✓	
10. Does the company use a lockbox?			✓	
11. Are checks payable to cash or bearer prohibited?			✓	no indication of such checks
12. Are there adequate controls over non-check disbursements such as debit memos and wire transfers (for example, passwords for individuals authorized to make transfers, bank callback verifications for telephone transfers exceeding a predetermined dollar amount, etc.)?	✓			
13. Are employees with cash disbursement and bank reconciliation duties required to take vacations, and are other employees required to perform those functions when an employee is absent?		✓	✓	N/A due to age & frequent turnover noted
14. Is access to computerized cash receipts and disbursements records limited to those with a logical need for such access?	✓			
Recording				
15. Documents:				
a. Are all disbursements made by check, ~~except for small payments from petty cash~~?	✓			
b. Are checks prenumbered, is the sequence regularly accounted for, and are unissued checks controlled and kept in a secure location?	✓			
c. Are purchasing documents (purchase order, receiving reports, etc.) prenumbered, is the sequence accounted for, and are unissued forms controlled?		✓		(2) purchasing documents were not effectively used
d. Are voided checks and other voided documents canceled and retained? Voided checks were shredded, as were other documents. Lists of missing checks could be downloaded from Quick Books if		✓	✓	see narrative
16. Reconciliations and reviews:				
a. Are bank accounts reconciled by a person who is independent of the cash receipts and disbursements functions?		✓		
b. Are bank accounts reconciled regularly and reconciliations reviewed by the owner/manager or another appropriate person?	✓	✓		(3) person who posts transactions also reconciles cash
c. Are stale checks followed up on periodically by a person who is independent of accounts payable and cash disbursements functions?			✓	
d. Is the list of daily cash receipts compared to postings to customer accounts and deposits by a person independent of the cash receipts and accounts receivable functions?			✓	

	Yes	No	N/A	Comments
e. Are cash disbursement records matched against accounts payable/open invoice files?	✓			
f. Does the owner/manager or another appropriate person periodically compare actual cash receipts and disbursements to budgeted cash receipts and disbursements and follow up on significant variances?		✓		Reg'd budgets (4) were not properly monitored
17. Other checking or processing routines:				
a. Are checks prepared only after proper matching of supporting documentation (vendor's invoice, receiving report, purchase order, etc.)?	✓			
b. Is supporting documentation canceled when the check is prepared and marked with the check number?	✓			
c. Is the clerical accuracy of documents supporting disbursements (e.g., vendor invoice, etc.) checked?	✓			
d. Does the check signer review all supporting documentation?	✓			
e. Are restricted endorsements (e.g., For Deposit Only) placed on check remittances upon receipt?			✓	all C/R were voided from DOC
f. Is the control total of receipts prepared and subsequently compared to the deposit slip and/or cash receipt entries?			✓	
g. Are cash receipts and checks promptly and accurately recorded upon issuance?	✓			
h. Is a corporate imprest payroll bank account utilized?		✓	✓	N/A due to size of company
i. Are cash receipts and disbursements periodically reviewed by the owner/manager or other appropriate person?	✓			(5) owner frequently prepares data comparisons making use ledger sufficient to reconcile
j. Are adjustments of cash accounts approved by the owner/manager or other appropriate person?	✓			
k. Are there adequate procedures for approving and recording interbank transfers?		✓		
l. Is a mechanical check protector used to inscribe checks so that alteration of amounts or payees might be more easily detected?	✓			
18. If "over the counter" receipts are significant—				
a. Are prenumbered receipts or cash registers effectively utilized and controlled?			✓	
b. Are the following functions performed by a responsible person other than a cash register operator (cashier):				
(1) Maintaining custody of the key to the cash register tape compartment?				
(2) Taking periodic readings of the register and comparing the readings with the contents of the cash register?				
c. Are daily cash register reconciliation forms used, a copy of the daily closeout tape attached to the form, and tape totals				

	Yes	No	N/A	Comments
control account and perpetual records reviewed by the owner/manager or other appropriate person?				
k. Does the owner/manager or other appropriate person periodically assess whether excess, slow-moving, obsolete, and defective inventory items are identified and accounted for on a timely basis?				
l. Are there periodic reviews by the owner/manager or another appropriate person of the application of materials, labor, and overhead to work-in-process and finished goods inventories for accuracy and consistency?				
m. Are reconciling amounts on reconciliations between extended counts and general ledger control accounts properly disposed of?				
n. Does the owner/manager or another appropriate person review and approve adjustments to inventory control accounts and/or perpetual records?				

Completed or updated by: (Refer to CX-20 for instructions on updating this form.)

20		20		20		20		20	
Name	Date	Name	Date	Name	Date	Name	Date	Name	Date

CX-20d: Property

Company: _____ Balance Sheet Date: _____

Instructions: See separate instructions at CX-20.

CONTROL OBJECTIVES

1. Fixed assets are purchased/disposed of only with proper authorization.
2. Acquisitions and disposals of fixed assets are properly recorded on a timely basis.
3. Depreciation of fixed assets is calculated and recorded accurately using proper lives and amounts.
4. The carrying values of assets are recoverable.
5. Physical loss of fixed assets is prevented or promptly accounted for on a timely basis.

05502

NOTE: Equipment is purchased with federal funds under a grant which requires expensing assets at time of purchase and, consequently, does not allow depreciation.

COMMON CONTROL PROCEDURES

	Yes	No	N/A	Comments
Segregation of Incompatible Duties and Restricted Access				
1. Is access to significant moveable fixed assets restricted from employees maintaining the fixed asset records?			✓	
2. Are adequate physical safeguards over fixed assets employed?	✓			
3. Are identification tags permanently affixed to fixed assets upon acquisition?	✓			
4. Are periodic physical inventories of moveable fixed assets taken and reconciled to detailed fixed asset records?	established part of audit			+ taken as
5. Is access to computerized fixed asset records limited to those with a logical need for such access?	✓			
6. Is there separation of duties between initiating property transactions, asset custody, and recordkeeping?			✓	N/A due to size of company
Recording:				
7. Documents:				
Are the following documents prenumbered and is the sequence accounted for:				
– Requisitions?			✓	
– Purchase orders?			✓	
– Receiving reports?			✓	
– Asset disposal forms?			✓	
8. Reconciliations and reviews:				
a. Are detail fixed asset ledgers (cost, accumulated depreciation, and depreciation expense) maintained and reconciled to the general ledger control accounts?			✓	
b. Are reconciliations between detailed fixed asset records and general ledger control accounts reviewed by the owner/manager or another appropriate person?			✓	
c. Are reconciliations between physical inventories and detailed fixed asset records prepared?			✓	
d. Are reconciliations between physical inventories and detailed fixed asset records reviewed by the owner/manager or another appropriate person?			✓	
e. Are detailed fixed asset records periodically reviewed by the owner/manager or another appropriate person?			✓	
9. Other checking or processing routines:				
a. Are property acquisitions/disposals approved in advance by an appropriate individual independent from maintaining fixed asset records?			✓	
b. Are major capital acquisitions approved by the owner/manager or				

	Yes	No	N/A	Comments
b. Are major capital acquisitions approved by the owner/manager or board of directors?	✓			
c. Are the estimated useful lives and depreciation methods initially approved and periodically reviewed by the owner/manager or other appropriate person?			✓	
d. Is the depreciation detail periodically reviewed by the owner/manager or another appropriate person?			✓	
e. Is an invoice matched with the purchase order and receiving documentation before transactions are recorded?	✓			
f. Are there written capitalization policies and procedures?			✓	
g. Does the owner/manager or other appropriate person periodically review the carrying values of property and assess whether such values are expected to be recoverable in the ordinary course of business?			✓	
h. Do dispositions or transfers require appropriate supporting documentation?			✓	

Completed or updated by: (Refer to CX-20 for instructions on updating this form.)

20		20		20		20		20	
Name	Date	Name	Date	Name	Date	Name	Date	Name	Date

CX-20e: Investments and Derivatives

Company: _____ Balance Sheet Date: _____

Instructions: See separate instructions at CX-20.

CONTROL OBJECTIVES

1. All investment and derivative transactions are authorized and properly documented.
2. Physical loss of securities and other investments evidenced by certificates is prevented or accounted for on a timely basis.
3. All securities, other investments, and derivatives transactions are properly recorded in detail records and accumulated, classified, and summarized in control accounts.
4. All securities, other investments, and derivatives are properly valued and classified.

	Yes	No	N/A	Comments
h. Are "noninventory" expenditures supported by approved invoices and other supporting documentation, as appropriate?				
i. Is account distribution recorded by the operating department and reviewed by the accounting department?				
j. Are monthly budgets utilized and compared by the owner/manager or other appropriate person to actual expenditures with timely follow-up of significant variances?				
k. Does the company have defined cutoff procedures, and are they continually monitored by the owner/manager or other appropriate person?				
l. Are accruals periodically reviewed for reasonableness by the owner/manager or other appropriate person?				
m. Are goods received independently inspected for condition and independently counted, measured, and weighed?				
n. Are receiving reports promptly provided to personnel in accounts payable processing and recordkeeping?				
o. Are purchase and receiving documents controlled so that liabilities are recorded for goods received but not yet invoiced?				

Completed or updated by: (Refer to CX-20 for instructions on updating this form.)

20		20		20		20		20	
Name	Date	Name	Date	Name	Date	Name	Date	Name	Date

CX-20h: Payroll, Employee Benefits, and Related Liabilities

Company: _____ Balance Sheet Date: _____

Instructions: See separate instructions at CX-20.

CONTROL OBJECTIVES

1. All wages are properly authorized and approved.
2. All wage computations are accurate and properly recorded in the accounts.
3. All necessary accruals are accurately and properly recorded in the accounts.

COMMON CONTROL PROCEDURES

3. All necessary accruals are accurately and properly recorded in the accounts.

COMMON CONTROL PROCEDURES

	Yes	No	N/A	Comments
Separation of Incompatible Duties and Restricted Access				
1. Are persons preparing payroll independent of other payroll and personnel duties (e.g., timekeeping, distribution of checks, and hiring employees) and restricted from access to other payroll data or cash?		✓	✓	N/A - size of company.
2. Are responsibilities for payroll accounting separated from the general ledger function?		✓	✓	
3. Is there restricted access to:				
– Blank payroll checks?	✓			
– Facsimile signature plates (if used)?			✓	
– Personnel records?		✓	→	Payroll records (6) are scanned with access to most employees → N/A due to size of company - turnover rate
4. Are employees with payroll responsibilities required to take vacations, and are other employees required to perform those functions when an employee is absent?		✓	✓	
5. Is access to computerized payroll records limited to those with a logical need for such access?	✓			
Recording				
6. Documents:				
Are prenumbered payroll checks used, the sequence accounted for, and unissued checks controlled?	✓			
7. Reconciliations and reviews:				
a. Are the payroll registers and the general ledger reconciled to gross and net pay amounts per the payroll tax returns?	✓	→		by auditor for audit purposes (7)
b. Is there a year end reconciliation of total W-2 wages (including taxable fringe benefits) to the general ledger and payroll register wages paid?	✓	→		
c. Is there a periodic general review of payroll registers by the owner/manager or other appropriate person?		✓		
d. Are totals of payroll registers footed and agreed to amounts recorded in the general ledger?		✓		all reconciled
e. Does the owner/manager or other appropriate person review reconciliations between payroll registers and general ledger control accounts?		✓		
f. Does the owner/manager or other appropriate person periodically compare actual to budgeted payroll and investigate and document significant variances?		✓		
g. Are detail records maintained of the liability for compensated absences and are they regularly reconciled to the control account?		✓		
8. Other checking or processing routines:				

	Yes	No	N/A	Comments
a. Are there adequate authorization, approval, and documentation procedures regarding changes in employment (additions and terminations); in salary and wage rates; and in amounts of payroll deductions?		✓		no termination records nor COBRA letters (8)
b. Are there adequate authorization and approval procedures regarding vacation, holiday, and sick leave compensation?		✓		rules kept changing (9)
c. Are notices of changes in personnel data reported promptly to the payroll accounting function and recorded promptly in a payroll database?	✓			
d. Are there adequate timekeeping and attendance records and procedures (e.g., time cards and time clocks are properly controlled and approved)?		✓		timesheets were not properly used, signed, approved (10)
e. Does the owner/manager or other appropriate person compare current payrolls with previous payrolls and investigate and document significant variances?	✓			
f. Before disbursement, are payroll transactions reviewed and approved to ensure that:				
– Payroll transactions are for authorized employees?	✓			
– Payroll transactions are supported by time records?	✓			
– Authorized pay rates are used?	✓			
– Gross pay, deductions, and net pay are accurate?		✓	✓	N/A [illegible] to emp
– Paychecks agree with payroll registers?	✓			
g. Is a corporate imprest payroll bank account utilized?		✓	✓	N/A [illegible] to emp
h. Are deposits to the payroll bank account compared with the payroll register?			✓	
i. Is payment of wages in cash prohibited, except in prescribed circumstances?	✓			
j. Are unclaimed payroll checks properly controlled initially (i.e., listing of checks) and at the time of their subsequent distribution (i.e., evidence of employment and other identification required and signatures obtained)?			✓	
k. Are procedures in place to ensure that payroll taxes are paid in a timely manner and that payroll tax returns are filed when due?	✓			
l. Are procedures in place to ensure that other withholdings, such as 401(k) and cafeteria plan withholdings, are remitted in a timely manner?			✓	
m. Are there procedures for preparing, mailing, and investigating subsequently returned W-2s and related forms?			✓	outsourced
n. Are procedures in place to ensure year end W-2 forms are prepared accurately and that all taxable fringe benefits are included?			✓	

	Yes	No	N/A	Comments
o. Are personnel files checked to determine that withholding forms and authorizations for payroll deductions exist?				during audit
p. Are monthly payroll-related accruals reviewed for completeness and reasonableness by the owner/manager or other appropriate person?			✓	
q. Are employee benefit matters monitored by individuals who are knowledgeable of the applicable legal, regulatory, actuarial, and accounting requirements?		✓		
r. Are postemployment and postretirement benefit accruals reviewed by a knowledgeable individual to ensure they are accurate and properly recorded?			✓	
s. Are there adequate records and procedures for determining production-based compensation (for example, is measurement of work units controlled and approved)?			✓	
t. Are sales commissions reconciled with sales records?			✓	
u. If payroll is processed by an outside service organization, are controls in place to ensure that:			✓	outsourced after audit period
– Time records submitted for processing are complete and accurate and appropriate control totals are maintained for subsequent reconciliation to payroll registers?			✓	
– All other payroll information provided to the service organization (pay rates, withholdings, etc.) is authorized, and all authorized information is communicated?			✓	
– Payroll registers produced by the service organization are reviewed, reconciled to control totals, and approved by the owner/manager or other appropriate person?			✓	
– Total of paychecks and/or direct deposits agrees with payroll registers?			✓	

Completed or updated by: (Refer to CX-20 for instructions on updating this form.)

20		20		20		20		20	
Name	Date	Name	Date	Name	Date	Name	Date	Name	Date

CX-20h: Notes Payable and Long-term Debt

Company: _____ Balance Sheet Date: _____

Instructions: See separate instructions at CX-20.

	Yes	No	N/A	Comments
2. Is access to computerized equity records limited to those with a logical need for such access?				
Recording				
3. Documents: Are stock certificates prenumbered and sequentially issued, and are unissued certificates safeguarded?				
4. Reconciliations and reviews:				
a. Are stock records monitored and periodically reconciled to the general ledger?				
b. Are the reconciliations reviewed by the owner/manager or other appropriate person?				
5. Other checking or processing routines:				
a. Are all shares authorized by the corporate charter and by the board of directors or stockholders, as appropriate?				
b. Are dividends and other equity transactions approved by the board of directors?				
c. Have terms and conditions been established by the board of directors for shares purchased for retirement or to be held in treasury?				
d. Is a process in place to identify and properly account for (including classification) other comprehensive income items?				

Completed or updated by: (Refer to CX-20 for instructions on updating this form.)

20		20		20		20		20	
Name	Date	Name	Date	Name	Date	Name	Date	Name	Date

CX-20I: Computer Controls Questionnaire—General Controls

Company: _____ Balance Sheet Date: _____

Instructions: This questionnaire is designed to assist in obtaining a further understanding of general computer controls for either an in-house system or computer service organization. However, completion of this questionnaire is unnecessary for service centers if there is a suitable service auditor's report on the service organization's internal controls. Paragraph 1703.6 and following discuss when a further understanding of general computer controls might be needed. The auditor should consider whether specialized skills are needed to complete this questionnaire. (See Step 44 at CX-3.)

Due to the highly technical environment and work performed (medical research & software development) IT review was beyond the scope of the audit. The specific govt requirements of the ATP/NIST grant will be included in substantive testing of input assertions

05509

Joan M. Hayes

From: dr d b karron [karron@casi.net]

Sent: Sunday, June 22, 2003 12:07

To: 'Joan M. Hayes'; 'Bob Benedict'

Subject: RE: new procedures

Ve need allowances for
) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he elieves there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the right to countermand them if there is misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from pproving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I ave to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances.

Co-Payment:
I need a statement of the co-payment due through now, less in-kind.
I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST.
From that money I want to pay off SGI, Silicon City.
I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.
The copay should be for total allowed costs to date;
Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.
As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.
the money "put in" was from federal funds

Belinda Certification of CASI Business Procedures:
My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced ew first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many dgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob as a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to e supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being xcessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM

05510

To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

05511

TESTING: PAYROLL

		CASI Full I/S	Items Disallowed	ATP I/S	Adjustments			ATP I/S	Audit Adjustments		ATP I/S	
		From QB 10/15/2002	by CASI	by CASI	Items Not	Items Not	Reclass	Adjusted	Disallowed	Budget	Based on	
		Oct '01 - Sep 02	(Diff. ATP I/S &	(Submitted for	Reported on I/S	Reported &	W/P 1		W/P 1	Adj	Audit	
			Full I/S)	Audit)	Audit W/P 2	Disallowed					Findings	
	Schedule A-2							Funds Sources & Project Costs	Questioned Costs			
NIST Financial Statements												
		(feed)	(feed)	(feed)	(feed)	(feed)	(input)	(calculated)	(feed)	(feed)	(calculated)	(feed)
A	Personnel Salaries/Wages	322,566.23	-	322,566.23	-	-	(29.01)	~~322,537.22~~	~~(53,587.43)~~	-	268,949.79	-
B	Personnel Fringe Benefits	85,852.68	26.00	85,878.68	-	-	(1,209.75)	~~84,668.93~~	~~(50,415.99)~~	-	34,252.94	-
C	Travel	10,361.65	-	10,361.65	-	-	1,238.76	~~11,600.41~~	~~(608.39)~~	-	10,992.02	-
D	Equipment	223,608.44	-	223,608.44	4,936.16	-	(5,041.67)	~~223,502.93~~	-	(29,852.93)	193,650.00	-
E	Materials/Supplies	18,093.46	-	18,093.46	-	-	(2,790.99)	~~15,302.47~~	~~(132.54)~~	-	15,169.93	-
F	Subcontracts	92,918.99	-	92,918.99	2,000.00	-	4,210.00	~~99,128.99~~	~~(13,819.00)~~	-	85,309.99	-
G	Other							-			-	-
C1	...conferences (with travel)	5,388.04	-	5,388.04	-	-		~~5,388.04~~	-	-	5,388.04	-
C2	...local meals (with travel)	361.29	(361.29)	-	-	-	1,461.84	~~1,461.84~~			1,461.84	-
G1	...direct utilities	17,622.82	(8,323.14)	9,299.68	4,595.59	-		~~13,895.27~~	~~(1,660.28)~~	-	12,234.99	-
G2	...professional dues						736.13	~~736.13~~			736.13	-
G3	...professional fees	28,362.88	(21,168.20)	7,194.68	3,000.00	-		~~10,194.68~~	~~(842.08)~~	-	9,352.60	-
G4	...repair & maintenance						1,424.69	~~1,424.69~~			1,424.69	-
G5	...rent (not allowed)	28,000.00	(28,000.00)	-	-	-		-	-	-	-	-
G6	...misc. (not allowed)	2,219.34	(2,219.34)	-	32,000.00	(32,000.00)	-	-	-	-	-	-
		835,355.82	(60,045.97)	775,309.85	46,531.75	(32,000.00)	0.00	~~789,841.60~~	~~(121,065.71)~~	(29,852.93)	638,922.96	-
		-	-	-	-	-	0.00	-	-		-	
									ATP Allowed I/S (above)		638,922.96	
									Questioned Cost-Match		(27,857.04)	
									Revised Project Costs		611,065.92	
										ATP I/S	(789,841.60)	✓
									Difference (questioned costs)		(178,775.68)	
Classification of Certain Costs												
		Technical	Admin	Total	Disallowed	Allowed						
A	Personnel Salaries/Wages	213,187.50	109,349.72	322,537.22	(53,587.43)	268,949.79	-	-				
B	Personnel Fringe Benefits	61,388.09	23,280.84	84,668.93	(50,415.99)	34,252.94	-	-				
F	Subcontracts	89,379.99	9,749.00	99,128.99	(13,819.00)	85,309.99	-	-				
	proof expense w/p 3	-	0.02									
	proof expense w/p 3	(0.00)	0.00									
	proof expense w/p 3	-	-									

				CASI Full I/S	Items Disallowed	ATP I/S	Adjustments			ATP I/S	Audit Adjustments		ATP I/S	
				From QB 10/15/2002	by CASI	by CASI	Items Not	Items Not	Reclass	Adjusted	Disallowed	Budget	Based on	
				Oct '01 - Sep 02	(Diff. ATP I/S &	(Submitted for	Reported on I/S	Reported &	W/P 1		W/P 1	Adj	Audit	
					Full I/S)	Audit)	Audit W/P 2	Disallowed					Findings	
			Schedule 1							Funds Sources & Project Costs	Questioned Costs			
Ordinary Income/Expense														
		Income												
			Income	829,500.00		829,500.00				829,500.00			829,500.00	
				(29,500.00)		(29,500.00)				(29,500.00)			(29,500.00)	
		Total Income		800,000.00		800,000.00				800,000.00			800,000.00	
						-								
		Expense				-								
			KarronDraw	-		-				-			-	
	G6		Credit card	229.91	(229.91)	-				-			-	
	G6		Bank Service Charges	13.00	(13.00)	-				-			-	
	B		Business Insurance	1,039.30	26.00	1,065.30				1,065.30	(129.90)		935.40	
	G1		Communication	10,072.24	(772.56)	9,299.68				9,299.68	(1,660.28)		7,639.40	
	D		Computer	223,608.44	-	223,608.44	4,936.16			228,544.60		(29,852.93)	198,691.67	
	C1		Conferences	5,388.04	-	5,388.04				5,388.04			5,388.04	
	F		Consultant	92,918.99	-	92,918.99	2,000.00			94,918.99	(9,609.00)		85,309.99	
	B		Employee Benefits	84,813.38	-	84,813.38				84,813.38	(50,341.09)		34,472.29	
	C2		Meals & Entertainment	361.29	(361.29)	-				-			-	
	E		Office	18,093.46	-	18,093.46				18,093.46	(4,342.54)		13,750.92	
	A		Payroll Expenses (Salary)	322,566.23	-	322,566.23				322,566.23	(53,587.43)		268,978.80	
	G3		Professional Fees	28,362.88	(21,168.20)	7,194.68	3,000.00			10,194.68	(842.08)		9,352.60	
	G5		Rent	28,000.00	(28,000.00)	-				-			-	
	G6		Taxes	1,976.43	(1,976.43)	-	32,000.00	(32,000.00)		-			-	
	C		Travel	10,361.65	-	10,361.65				10,361.65	(553.39)		9,808.26	
	G1		Utilities	7,550.58	(7,550.58)	-	4,595.59			4,595.59			4,595.59	
		Total Expense		835,355.82	(60,045.97)	775,309.85	46,531.75	(32,000.00)	-	789,841.60	(121,065.71)	(29,852.93)	638,922.96	
Net Cash Carried-Forward				(35,355.82)		24,690.15				10,158.40	121,065.71	29,852.93	161,077.04	-
Negative Cash Balance - NIST A/C										59,492.59			59,492.59	✓
Refundable to NIST Project										69,650.99			220,569.63	
Cost Match Due				4.36%						34,437.09			27,857.04	✓
Total Refundable to NIST Project										104,088.08			248,426.67	✓

05514

					total allowed - based on audit findings			Schedule of Fund Sources & Project Costs			
					total	technical	admin	total	technical	admin	
				-	268,949.78	186,937.50	82,012.28	322,537.20	213,187.50	109,349.70	
					100%	70%	30%	100%	66%	34%	
Fringe Benefit Classification											
(Using download from expense work paper #1)					disallowed	allowed					
Business Insurance											
Disability						-					
First Rehabilitation Ir	Coverage Period 07-23-02 to 07-22-03		163.30		-	163.30					
Total Disability			163.30		-	163.30					
Workers' Comp					-	-					
Zapin, Endlich & Lon	workmans comp		463.00		-	463.00					
Zapin, Endlich & Lombardo			439.00	X1	129.90	309.10					
Total Workers' Comp			902.00		-	902.00					
Total Business Insurance			1,065.30		129.90	935.40	650.16	285.24	1,065.30	650.16	415.14 %
Employee Benefits					-	-					
Employer Payroll Exp					-	19,026.78					
Payroll Taxes	Reclassify ER Taxes		22,609.49		3,582.71	19,026.78	12,257.06	6,769.73	22,609.49	13,583.19	9,026.30 actual
Total Employer Payroll Exp			22,609.49		-						
Health Insurance Premiums					-	-					
Elsha Gurfein (VENC	health insurance reimbursement Oct		617.40		-	617.40		617.40		0	617.40
Elsha Gurfein (VENC	health insurance reim Nov		617.40		-	617.40		617.40		0	617.40
Elsha Gurfein (VENC	health insurance reimburs Dec		617.40		-	617.40		617.40		0	617.40
Elsha Gurfein (VENC	health insurance reimburse Jan		617.40		-	617.40		617.40		0	617.40
Elsha Gurfein (VENC	gurfein group insurance		617.00		-	617.00		617.00		0	617.00
Elsha Gurfein (VENDOR)			617.00		-	617.00		617.00		0	617.00
Elsha Gurfein (VENC	gurfein health insurance		617.40		-	617.40		617.40		0	617.40
Elsha Gurfein (VENC	medigap		444.27		-	444.27		444.27		0	444.27
Elsha Gurfein (VENC	medigap		417.65		-	417.65		417.65		0	417.65
Elsha Gurfein (VENC	Horizon (08-01-02 to 10-31-02)		444.27		-	444.27		444.27		0	444.27
Elsha Gurfein (VENC	09/01/02 - 10/01/02		417.65		-	417.65		417.65		0	417.65
Elsha Gurfein (VENC	08/01/02 - 09/01/02		417.65		-	417.65		417.65		0	417.65
Oxford	oct health insurance		441.79		-	441.79	441.79			441.79	-
Oxford	Dec 2001		480.78		-	480.78	480.78			480.78	-
Oxford	health		480.78		-	480.78	480.78			480.78	-
Oxford	health insurance		480.78		-	480.78	480.78			480.78	-
Oxford	feb oxford		480.78		-	480.78	480.78			480.78	-
Oxford	dbk insurance		480.78		-	480.78	480.78			480.78	-
Oxford	abk insurance		556.69	X7	556.69	-	-			0	556.69
Oxford	abe adjustments		1,113.38	X7	1,113.38	-	-			0	1,113.38
Oxford	April Health Insurance		1,037.47	X7	556.69	480.78	480.78			480.78	556.69
Oxford	may coverage		1,543.55	X7	556.69	986.86	986.86			986.86	556.69
Oxford	June Health Insurance		1,290.51	X7	556.69	733.82	733.82			733.82	556.69
Oxford	July Health Insurance		1,290.51	X7	556.69	733.82	733.82			733.82	556.69
Oxford	Coverage Period 08/01/02 - 08/31/02		1,771.29	X7	556.69	1,214.60	733.82	480.78		733.82	1,037.47
Oxford	Coverage Period 09/01/02 - 09/30/02		101.22	X16	#######	1,214.60	733.82	480.78		733.82	(632.60)
Total Health Insurance Premiums			18,012.80		3,340.14	14,672.66	7,248.61	7,424.05	18,012.80	7,248.61	10,764.19 actual
Fitness					-	-					
Karron DB (VENDOF	DBK Inv. 127		133.00		-	133.00					
Karron DB (VENDOF	DBK Inv. 128		237.00		-	237.00					
Karron DB (VENDOF	DBK Inv. 129		237.00		-	237.00					
Karron DB (VENDOF	DBK Inv. 130		157.00		-	157.00					
Karron DB (VENDOF	DBK Inv. 131		158.00		-	158.00					
Karron DB (VENDOF	DBK Inv. 149		323.50		-	323.50					

				total allowed - based on audit findings			Schedule of Fund Sources & Project Costs			
				total	technical	admin	total	technical	admin	
				268,949.78	186,937.50	82,012.28	322,537.20	213,187.50	109,349.70	
				100%	70%	30%	100%	66%	34%	
Total Fitness		1,245.50	-	1,245.50	1,245.50		1,245.50	1,245.50		actual
Employee Childcare			-	-						
Rosalee P. Metz	Childcare charges for week ending 06-09-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 06-16-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 06-23-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 06-30-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 07-05-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 07-12-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 07-19-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 07-26-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 08-02-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 08-16-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 08-09-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 08-23-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 08-30-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 09-06-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 09-13-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 09-20-02	100.00	-	100.00						
Rosalee P. Metz	Childcare charges for week ending 09-27-02	100.00	-	100.00						
Total Employee Childcare		1,700.00	-	1,700.00		1,700.00	1,700.00		1,700.00	actual
Total Employee Benefits				37,580.34	21,401.33	16,179.01	44,633.09	22,727.46	21,905.63	
	disallowed medical						35,231.50	34,524.50	707.00	
	disallowed pharmacy						4,136.13	4136.13		
	disallowed penalty paid to NJ						29.01		29.01	
	disallowed transit checks						639.20		639.20	
							84,668.93	61,388.09	23,280.84	
Subcontract Classification										
	Advanced Technology			3,000.00	3,000.00		12,000.00	12,000.00		
	J. Cox			33,930.00	33,930.00		33,930.00	33,930.00		
	A. Karron (install equipment)			1,000.00	1,000.00		1,000.00	1,000.00		
	Wolberg			37,674.99	37,674.99		37,674.99	37,674.99		
	Wolberg (additional)			2,000.00	2,000.00		2,000.00	2,000.00		
	Scott Albin			2,000.00	2,000.00		2,000.00	2,000.00		
	Honoraria			775.00	775.00		775.00	775.00		
	Margaret						609.00		609.00	
	Margaret						4,210.00		4,210.00	
	The Jackson Group			4,930.00		4,930.00	4,930.00		4,930.00	
				85,309.99	80,379.99	4,930.00	99,126.99	89,379.99	9,749.00	

	total allowed - based on audit findings			Schedule of Fund Sources & Project Costs		
	total	technical	admin	total	technical	admin
-	268,949.78	186,937.50	82,012.28	322,537.20	213,187.50	109,349.70
	100%	70%	30%	100%	66%	34%

Summary of Health Insurance for Disallowed Share:

Health Insurance	A. Karron	C. Dasalla	DBK	N. Wynter		
	-1113.38	253.04	480.78	480.78	101.22	
	556.69	253.04	480.78	480.78	1,771.29	
	556.69	253.04	480.78		1,290.51	
	556.69	506.08	480.78		1,543.55	
	556.69	253.04	480.78		1,290.51	
	1670.07				1,670.07	
	556.69		480.78		1,037.47	
			480.78		480.78	
			480.78		480.78	
			480.78		480.78	
			480.78		480.78	
			480.78		480.78	
			441.79		441.79	
	3,340.14	1,518.24	5,730.37	961.56	11,550.31	
Technical		1,518.24	5,730.37		7,248.61	7,248.61
Admin	3,340.14			961.56	4,301.70	
Admin (Lee)	6,462.49				6,462.49	10,764.19
			5,730.37	961.56	18,012.80	18,012.80

	Technical	Admin	Total
disallowed 25% Lee		1,615.62	1,615.62
disallowed 25% Nicky		240.39	240.39
disallowed 15% DBK	859.56		859.56
	859.56	1,856.01	2,715.57

Summary of Fringe Benefits for Disallowed Share:

		Technical	Admin	Total
Worker's Comp	immaterial	-	-	
Health Insurance	see above	859.56	1,856.01	2,715.57
Fitness	1,245.50	186.83		186.83
Child care	1,700.00		425.00	425.00
		1,046.38	2,281.01	3,327.39

Summary of Payroll Taxes for Disallowed Share:

disallowed 25% Lee	7,921.49		1,980.37	1,980.37
disallowed 25% Nicky	1,104.81		276.20	276.20
disallowed 15% DBK	8,840.90	1,326.14		1,326.14
		1,326.14	2,256.58	3,582.71

50312.04 / 12065.71

	T	A
denied	860 ✓	240 ✓
fitness	187 ✓	161 ✓
		425 ✓
	1047 +	2281 = 3328
		- 145 cm
		3183

05517

AUDIT PROGRAM

05518

Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies

U.S. Department of Commerce
Office of Inspector General
National Institute of Standards and Technology
September 1999
Office of Audits, Atlanta Regional Office

Table of Contents

Chapter 1 - General Guidance

Audit Requirements
Objectives
Frequency
Engagement Letter
Protection of Confidential Information
Criteria

Chapter 2 - Reporting Requirements

Report Package
Submission of Reports

Chapter 3 - The Schedule of Fund Sources and Project Costs

Chapter 4 - Auditor's Opinion on the Schedule of Fund Sources and Project Costs

Overview
Cost Principles
Cost Limitations
Direct Costs *vs.* Indirect Costs
Suggested Audit Procedures

Chapter 5 - The Attestation Engagement

Overview
Management Assertions, Compliance Requirements and Suggested Examination Procedures

1. **Property Management**
2. **Procurement**
3. **Federal Reporting**
4. **Subcontractors**

Appendices

Appendix A
Appendix B
Appendix C

Chapter 1. General Guidance

Audit Requirements: The Advanced Technology Program (ATP) is a cost-sharing program designed to assist United States industry and businesses pursue high risk, enabling technologies with significant commercial and economic potential. The statutory authority for ATP, 15 USC Sec. 278n, requires that NIST establish procedures regarding financial reporting and auditing to ensure that cooperative agreements are used for their specified purposes. Pursuant to the Inspector General Act of 1978, as amended, 5 USC App., all audits of financial assistance are to be performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States. These audit requirements can be met by conducting an audit of the ATP financial statement, "Schedule of Fund Sources and Project Costs" and an

FIP

05519

examination-level attestation engagement of management's assertions regarding compliance with laws and regulations.

The ATP financial statement will be audited using generally accepted auditing standards which have been incorporated into the Government Auditing Standards. The examination-level compliance attestation engagement will be conducted in accordance with Government Auditing Standards and the standards contained in the Statement on Standards for Attestation Engagement (SSAE) No. 3, *Compliance Attestation,* as amended by SSAE No. 9, *Statement of Standards for Attestation Engagement Nos. 1, 2, and 3*, issued by the American Institute of Certified Public Accountants (AICPA). A compliance attestation engagement, conducted in accordance with SSAE No. 3, as amended, is a type of financial-related audit under Government Auditing Standards.

These guidelines are to be used by independent auditors to perform the required program-specific audits of ATP recipients except when ATP recipients are required to comply with the Single Audit Act of 1996 and Office of Management and Budget (OMB) Circular A-133, *"Audits of States, Local Governments and Non-Profit Organizations."* For recipients required to have annual audits in compliance with OMB Circular A-133, these guidelines can be used to identify the allowability of specific cost elements and other programmatic compliance requirements which may be tested.

These guidelines are not intended to be a complete manual of procedures, nor are they intended to supplant the auditor's judgment of the work required to meet the audit's objectives. These guidelines may not cover all circumstances encountered while performing the program-specific audit, similarly not all procedures will apply to every situation. Auditors must use their professional judgment in determining the work necessary to render the required opinions.

Different guidelines will be used by single companies from those used by joint venture participants because of differing requirements for each of these types of award recipients. A single company is defined by NIST as a small, medium, or large for-profit company. A single company can receive up to $2 million of ATP funds over a period not to exceed three (3) years.

ATP funds may only be used to pay for direct costs for single company recipients. Single company recipients are responsible for funding all of their overhead or indirect costs.

Small and medium size single companies are not required to provide a cost-share of direct costs, however, they may pay a portion of the direct costs in addition to paying for all the indirect costs allocated to the award. Large companies must cost-share at least 60 percent of the yearly total project costs (direct and indirect costs). A large company is defined as any business, including any parent company plus related subsidiaries, having annual revenues in excess of $2.721 billion. (Note that the revenue requirement for defining a large company will likely change annually as reflected in the ATP Proposal Kit). As with small and medium sized companies, ATP funds can only be used to pay for direct costs. However, large companies may use their overhead/indirect costs allocated to the project to meet their cost-share requirement.

All federal programs are assigned a number in the Catalog of Federal Domestic Assistance (CFDA). The CFDA number for the Advanced Technology Program is 11.612.

Objectives: The opinions on the program financial statement and management's assertions regarding compliance will be used as a tool by program managers and grant officials in meeting their responsibilities for ensuring that federal funds are spent for their intended purposes and in accordance with laws and regulations.

Frequency: ATP recipients shall have a program-specific audit performed in accordance with the following schedule:

- For awards less than 24 months, a program-specific audit is required only at the end of the project.
- For 2- and 3-year awards, a program-specific audit is required after the first year and at the end of the project.

The program-specific audit is to cover the period elapsed since the last program-specific audit of the company or since the project began if the audit is the initial audit. The NIST Grants Officer may amend an award to extend the project period but provide no additional funding. This is known as a no-cost extension. In the case of a no-cost extension to the first year of an award, the audit should include project funds and project costs for the first year and the extension period.

Engagement Letter: A letter of engagement between the ATP recipient and the auditor conducting the program-specific audit shall specifically include a provision that the auditor is required to provide the Secretary of Commerce, the Office of

05520

Inspector General, and the U.S. General Accounting Office or their representatives access to working papers or related documents. Access to working papers includes making necessary photocopies.

Protection of Confidential Information: Certain information obtained in this engagement is exempt from disclosure under the Freedom of Information Act (FOIA). Exempt from FOIA disclosure is information on the ATP recipient's business operation and trade secrets.

Criteria: The auditor should review the cooperative agreement which stipulates all required award terms and conditions including the applicable administrative requirements and cost principles. In addition, the following documents should be available:

Department of Commerce Requirements

- Department of Commerce (DOC) Financial Assistance Standard Terms and Conditions.
- Financial Assistance Award (Form CD-450) and any amendment to the Financial Assistance Award (Form CD-451) which incorporates the approved budget, as described on Form NIST-1262, page 3. (recipient specific)
- General Terms and Conditions - Advanced Technology Program.
- Special Award Conditions - Advanced Technology Program.
- Advanced Technology Program Proposal Preparation Kit (the kit in effect at the time the proposal was submitted). The Kit includes the 1) Advanced Technology Program (ATP) Public Law 100-418 as amended by Public Law 102-245, and 2) Advanced Technology Program (ATP) Rule, Title 15, CFR Part 295.

Administrative Requirements (As Applicable)

- 15 CFR Part 14, *"Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations and Commercial Organizations,"* (DOC's implementation of OMB Circular A-110).

Cost Principles (As Applicable)

- Federal Acquisition Regulations (FAR) System, Part 31, "*Contract Cost Principles and Procedures.*"
- Office of Management and Budget (OMB), Circular A-21, *"Cost Principles for Educational Institutions."*
- Office of Management and Budget (OMB), Circular A-122, *"Cost Principles for Nonprofit Organizations."*
- 45 CFR Part 74, Appendix E, "*Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals.*"

Chapter 2. Reporting Requirements

Report Package: The report package should include the following:

- A Schedule of Fund Sources and Project Costs including disclosure notes prepared by the ATP recipient. The schedule should include the most recently approved project budget. The budget information is found on Form NIST-1262, page 3. Chapter 3 of these guidelines provides further details on the preparation of the schedule. Appendix A provides an illustrative example.
- An opinion on the Schedule of Fund Sources and Project Costs of the ATP award. Chapter 4 of these guidelines includes a discussion of the cost principles governing the project costs. The auditor's opinion should be issued in accordance with the AICPA's Codification of Statement of Auditing Standards, Section 623, Paragraph 22, *Special Purpose Financial Presentation to Comply with Contractual Agreement or Regulatory Provisions.* Appendix B provides an illustrative example.
- An opinion on management's assertions on the entity's compliance with specified requirements applicable to the ATP program. The practitioner's opinion should be issued in accordance with the AICPA's Statement on Standards for Attestation Engagements No. 3, *Compliance Attestation,* as amended by SSAE No. 9, *Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2, and 3.* The management assertions are found in

05521

Chapter 5 of these guidelines. Appendix C provides an illustrative example which includes management's assertions as part of the first paragraph of the report. It is also acceptable to refer to a separate report which includes management's assertions. This separate management report MUST accompany the audit report package.

- A written communication of any reportable conditions or material weaknesses which were noted in the audit of the Schedule of Fund Sources and Project Costs or during the compliance attestation engagement that could adversely affect the entity's ability to report financial data or comply with the specified compliance requirements. AICPA Statement of Auditing Standards (SAS) No. 60, *Communication of Internal Control Structure Related Matters Noted in an Audit*, requires these internal control deficiencies be communicated to management. These guidelines require the communication be in writing. A report on the Internal Controls prepared in accordance with Government Auditing Standards is not required for financial-related audits.
- A Schedule of Findings and Questioned Costs when applicable. This schedule will include all material noncompliance with provisions of laws, regulations or the cooperative agreement. It will also include all known questioned costs which are greater than $10,000 identified through the audit of the Schedule of Fund Sources and Project Costs or in the examination of the management assertions. Whenever possible, identified findings should be quantified. The reported noncompliance and questioned costs should be developed with information necessary to facilitate the audit resolution process (i.e., the size of the universe and corresponding dollar amount, size and dollar amount of the sample, and number and corresponding dollar amount of the instances of noncompliance). Because independent auditors do not disallow costs, questioned costs are identified for possible disallowance by the Department of Commerce.
- A Corrective Action Plan when applicable. Management should describe the corrective action taken or planned in response to the findings and questioned costs identified by the auditor. The plan should also include the status of corrective actions taken on prior findings resulting from other independent audits including audits performed by the Office of Inspector General or Defense Contract Audit Agency.

Submission of Reports: The report package should be submitted within 90 days of the end of the reporting period. The ATP recipient should submit with the report package the company's most recent audited or reviewed financial statements. Two copies should be submitted to the Department of Commerce. One copy should be submitted to the NIST Grants Officer at the following address:

National Institute of Standards & Technology
Grants Office - Advanced Technology Program
Cooperative Agreement No. _____
100 Bureau Drive, Stop 3580
Building 411, Room 143
Gaithersburg, Maryland 20899-3580

The other copy should be forwarded to the Office of Inspector General at the following address:

U.S. Department of Commerce
Office of Inspector General
ATTN: ATP Program-Specific Audit Report Coordinator
401 West Peachtree Street, NW, Suite 2742
Atlanta, Georgia 30308

In the accompanying transmittal letter, please provide the name and phone number of the company's designated contact person in the event of questions about the submitted reports.

Chapter 3. The Schedule of Fund Sources and Project Costs

The Schedule of Fund Sources and Project Costs as presented in Appendix A will be prepared by the ATP recipient from the company's accounting records. The Schedule should report the latest approved budget, for the period being audited, as identified on Form NIST-1262, page 3, and the actual fund sources and project costs incurred for the reporting period. Project costs include costs allowable under the applicable cost principles subject to all limitations and exclusions set forth in the award including the award's special and general terms and conditions, and DOC's financial assistance standard terms and conditions. In addition, the recipient should review the guidance included in ATP's Proposal Preparation Kit for the allowability or valuation of a specific cost element. If the aforementioned documents are silent on the accounting for a specific item of cost, then generally accepted accounting principles should be used.

05522

The ATP recipient should prepare adequate disclosure notes to describe the basis of the schedule's presentation and any significant accounting policies used in preparing the schedule. In addition, the notes should include a general description of the company receiving the ATP award, a general project description, basic award terms such as the length of the award, the amount of federal funding, and the recipient's required cost-share. When appropriate, disclosure notes should also include related party transactions, subsequent events, and material questioned costs.

Chapter 4. The Auditor's Opinion on the Schedule of Fund Sources and Project Costs

Overview: The Schedule of Fund Sources and Project Costs is the ATP financial statement. This program financial statement should be audited under generally accepted auditing standards incorporated into Government Auditing Standards. The opinion on the Schedule of Fund Sources and Project Costs should be prepared in accordance with the AICPA's Codification of Statement of Auditing Standards, Section 623, Paragraph 22, *Special-Purpose Financial Presentations to Comply with Contractual Agreement or Regulatory Provisions.*

The Schedule of Fund Sources and Project Costs is prepared in conformance with the terms of the award and consistent with the cost principles which govern the expenditures of funds.

This presentation of project income and expenditures is referred to as an other comprehensive basis of accounting. If material questioned costs are found while the auditor is forming an opinion of the ATP financial statement or during the attestation engagement, the Schedule of Fund Sources and Project Costs should remain unchanged and include the total project costs incurred, including the material questioned costs. The costs questioned should be disclosed in the accompanying notes to the ATP financial statement. With adequate note disclosure, the auditor can issue an unqualified opinion with an explanatory paragraph following the opinion, as appropriate.

Cost Principles: There are federal cost principles for each type of recipient receiving federal assistance. The cost principles applicable to the recipient are stated in the award document. Allowability of costs is determined as follows:

For-profit organizations -	Federal Acquisition Regulations (FAR) Part 31, *"Contract Cost Principles and Procedures"*
Non-profit organizations -	OMB Circular A-122, *"Cost Principles for Nonprofit Organizations"*
Educational organizations -	OMB Circular A-21, *"Cost Principles for Educational Organizations"*
Hospitals -	45 CFR Part 74, Appendix E, *"Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts with Hospitals"*

ATP was created as a cost reimbursement research and development vehicle. NIST built the cost reimbursement theory into the ATP regulation and cooperative agreements by requiring compliance with applicable federal administrative requirements and cost principles. Reimbursement claims to NIST using a basis other than cost (e.g. GSA schedule, commercial price, etc.) are not allowable under the terms of ATP cooperative agreements. Single company recipients may only use actual costs incurred during the award period as the basis for any claims.

Cost Limitations: The following costs are not allowable under the ATP program regardless of whether they are allowable under the FAR or OMB cost principles:

- Profit, management fees, interest on borrowed funds, and facilities capital cost of money.
- Bid and Proposal costs, tuition costs, marketing surveys, or commercialization studies and general business planning unless they are incorporated into a federally approved indirect cost rate. However, a university participating in an ATP award as a subcontractor/subrecipient may include tuition or other forms of compensation in lieu of wages

05523

paid to university students working on ATP projects as provided in OMB Circular A-21, Section J.41.

- Direct charges for the construction of new buildings or extensive renovations of existing buildings.
- Subcontract costs, if the subcontract is to another part of the same company or to another company with identical or nearly identical ownership.

Refer to the ATP Proposal Preparation Kit for further details regarding the unallowable costs cited above.

The award terms and conditions stipulate prior approval requirements. In addition to the prior approval requirements specified in 15 CFR Part 14, the following are allowable ONLY IF prior approval is obtained from the NIST Grants Officer:

- Budget transfers among direct cost categories exceeding 10 percent of the total annual budget.
- Revisions to ownership and/or dissolution when a company is acquired by a foreign company.
- Changes in use of human and animal subjects.
- Construction costs of experimental research and development facilities provided that the equipment or facilities are essential for carrying out the proposed scientific and technical project and are approved by the NIST Grants Officer.

Direct Costs vs. Indirect Costs: Single company ATP recipients are reimbursed for allowable direct costs only. Indirect costs for single companies are unallowable for reimbursement with Federal funds and must be absorbed by the single companies. If indirect costs are not part of the cost-share computation, the indirect costs are not required to be audited. Note, beginning with proposals submitted on or after December 1997, large company recipients are required to cost-share at least 60 percent of the yearly total project costs (direct and indirect costs). Indirect costs incurred by a large company and allocable to the ATP award may be used to meet the company's cost-sharing requirement. If a large company recipient includes indirect cost as part of their cost-share, the indirect costs are required to be audited.

Small and medium size single companies' cost-sharing of any direct costs, and large single company cost-sharing of direct and indirect costs are defined based on the company's proposal and approved budget. The cost-sharing amount is made part of the award and must 1) meet the criteria stipulated in the administrative requirements of 15 CFR Part 14, 2) be allowable under the applicable federal cost principles, and 3) be subject to audit.

Costs claimed as indirect costs are subject to all the same limitations and prior approval requirements as direct costs. In order to be reimbursed for indirect costs, a large company claiming indirect costs must have an indirect cost rate or proposal approved by its federal cognizant agency,. The indirect cost rate proposals provide a basis for allocating indirect costs to federal programs. They should be submitted by the company to its cognizant federal agency within 90 days of receiving an ATP award.

Indirect costs must be calculated in accordance with an approved indirect cost proposal or a negotiated indirect cost rate. Indirect cost rates are normally negotiated based on the entities' fiscal year. Regardless of any approved indirect cost rate applicable to the award, the maximum dollar amount of allocable indirect costs will not exceed the line item for indirect costs contained in the approved budget.

Audit Objectives: Determine whether the ATP award funds (federal and committed non-federal award funds) were expended only for allowable activities in conformance with provisions of the applicable cost principles, limitations or exclusions set forth in the cooperative agreement award, applicable terms and conditions incorporated in the award, (i.e., Special Award Conditions, ATP General Terms and Conditions and DOC Financial Assistance Standard Terms and Conditions).

Suggested Audit Procedures: These procedures are provided to assist the auditors in planning and performing tests of the ATP award. Auditor judgment is necessary to determine whether the suggested audit procedures are sufficient to achieve the stated audit objective. The following are the suggested audit procedures for determining the allowability of costs in accordance with the cost principles:

- Obtain the latest approved budget (Form NIST-1262, page 3) for the project period under audit.
- Test that the costs claimed are within the approved budget.
- Test that the costs are actual costs incurred for the ATP award in accordance with the applicable cost principles and not budgeted or projected amounts.

05524

- Test that the cost conforms to any limitations or exclusions set forth in the cooperative agreement award, applicable terms and conditions incorporated in the award, i.e., Special Award Conditions, ATP General Terms and Conditions and DOC Financial Assistance Standard Terms and Conditions.
- Test that the cost conforms with the allocability provisions of applicable cost principles.
- Ascertain that the cost has been given consistent accounting treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same purpose, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives.
- Test on a sample basis that the cost charged to ATP is a net cost, i.e., all applicable credits, volume or cash discounts, refunds, rental income, trade-ins, scrap sales, etc., have been subtracted.
- Examine on a sample basis the underlying documentation, (e.g., time and attendance payroll records, time and effort records for employees charged to more than one activity, approved purchase orders, vendor invoices, canceled checks, etc.) and determine that the cost is correctly charged as to project, account, amount and period.
- For wages, salaries and fringe benefits, test on a sample basis that the employee's total compensation is consistent with established company practices for that category of employee.
- Test, on a sample basis, that charges for fringe benefits including sick leave, vacation leave, life and health insurance, and pension plans are supported by a plan and the allocations are based on the benefits received by different classes of employees within the organization.

11. Test, on a sample basis, that depreciation is not being claimed on assets or a portion of the assets purchased with federal funds.

Steps 12 through 14 are for companies providing indirect cost as a required cost-share.

12. Test the indirect cost pools allocable to the ATP award to ascertain that the pools include only allowable costs in accordance with applicable cost principles.

13. When DOC is the cognizant agency, test that the methodology used in allocating costs to ascertain if it produces an equitable distribution of costs.

14. If the company has a negotiated indirect cost rate, select a sample of claims for reimbursement and verify that the rates used are in accordance with the rate agreement, that rates were applied to the appropriate bases, and that amounts claimed were the product of applying the rate to the applicable base.

Chapter 5. The Attestation Engagement

Overview: The practitioner is required to obtain written assertions from management as part of the compliance attestation engagement performed in accordance with the AICPA's Statement on Standards for Attestation Engagement (SSAE) No. 3, *Compliance Attestation*, as amended by SSAE No. 9, *Amendments to Statement on Standards for Attestation Engagements Nos. 1, 2,*

and 3. The written assertion may be provided to the practitioner in a representation letter or may be presented in a separate report that will accompany the practitioner's report. When a separate management report does not accompany the practitioner's report, the first paragraph of the report should also contain a list of management's assertions.

In addition to the five specific assertions that follow, management's written representations should include the general matters required by paragraph 67 of SSAE No. 3, as amended. Management's representations are an integral part of the engagement. Materiality relates to each specific management assertion.

Management Assertions, Compliance Requirements and Suggested Examination Procedures:

1. Matching or Cost-sharing

Management Assertion. The cost-share established in the budget of the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14

Section 23 and conform to the limitations in 15 CFR Part 295.2(l).

Compliance Requirement - The ATP statute and implementing regulations require that large companies receiving an award as a single company must cost-share at least 60 percent of the yearly total project costs (direct and indirect costs). Section 295.2(l) of the ATP implementing regulations has defined the term "matching funds or cost-sharing" to mean that portion of project costs not borne by the federal government. Sources of revenue to satisfy the required cost-share include cash and in-kind contributions. In-kind contributions shall be valued in accordance with 15 CFR Part 14 Section 23. ATP restricts the total value of in-kind contributions that can be used to satisfy the cost-share by requiring that such contributions not exceed 30 percent of the non-federal share of total project costs.

Subcontractors may not contribute towards the cost-share requirement. An ATP recipient cannot use funds received from other federal programs to meet the required cost-share of the ATP award. .

Suggested Examination Procedures

a. Ascertain the cost-share provided by the ATP recipient. Determine whether the recipient met the required cost-share specified by their approved budget.

b. Ascertain that the cost-share provided did not come from a subcontractor to the project or from other federal sources.

c. Inquire of management whether the costs charged to the ATP project have been used to meet cost-sharing or matching requirements of other federally supported activities.

d. If in-kind contributions are part of the cost-share, trace these contributions to the company's accounting and summary records to determine that the value of the in-kind contribution is in accordance with 15 CFR Part 14 Section 23 and does not exceed the limitations imposed by 15 CFR Part 295.2(l).

2. Property Management

Management Assertion. Equipment acquired with the ATP funds has been accounted

for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

Compliance Requirement - Title to equipment acquired using federal financial

assistance vests with the recipient. The recipient agrees to use the equipment for the authorized purpose of the project as long as it is needed and will not encumber the asset. There are no requirements pertaining to equipment with a cost of less than $5,000. NIST has disposition authority as described in 15 CFR Part 14 Section 34.

Equipment records shall be maintained, a physical inventory of equipment taken at least once every two years and reconciled to the equipment records, an appropriate control system should be used to safeguard equipment, and equipment shall be adequately maintained. NOTE: 15 CFR Part 14 only requires insurance if mandated by the Grantee. Do such insurance was mandated. We recommended insurance coverage for business reasons While title to property and equipment vests with the recipient, the recipient has no cost basis in the assets purchased with government funds. The recipient's fixed asset system, therefore, must clearly identify that federal funds are the source of funding for the assets. The company is neither entitled to a depreciation deduction on their corporate tax return nor the R & D credit based on federal expenditures under this program.

Suggested Examination Procedures

a. Ascertain that the recipient has a fixed asset system to identify equipment purchased, including the source of funds for equipment, percentage of federal ownership, location, cost and other pertinent information.

b. Ascertain that a physical inventory is conducted at least once every two years.

05526

N/A c. Inquire as to the disposal of ATP funded equipment during the award period. Ascertain whether disposition instructions were requested from NIST and, if so, were they followed. If disposition instructions were not requested, did the disposition of property meet the requirements of 15 CFR Part 14, Section 34.

3. Procurement and Suspension and Debarment

IP

Management Assertion. Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subawards have not been made to any organizations or its principals listed in the "List of Parties Excluded From Federal Procurement or Nonprocurement Programs," issued by General Service Administration.

Compliance Requirement - The purpose of federal procurement requirements is to provide to the maximum extent practical open and free competition. Recipients will use their own written procurement procedures provided these procedures conform to federal law and regulations identified in 15 CFR Part 14 Sections 40-48.

Recipients are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred.

Covered transactions include procurement contracts for goods or services equal to or in excess of $100,000 and all nonprocurement transactions (e.g., subawards to subcontractors/ subrecipients). Requirements for suspension and debarment are contained in 15 CFR Part 26.

Suggested Examination Procedures

JIP ✓ a. Review the recipient's written procurement policies. Verify that the policies comply with applicable federal requirements. If the previous program-specific audit did not disclosed any problems with the recipient's procurement policies, then examine only changes to those policies since the previous audit.

b. Test a representative sample of procurement transactions. Evaluate whether the contract files maintain sufficient detail to document the significant history of the procurement, including the rationale for method of procurement, selection of contract type, contractor selection or rejection, and the basis of contract price.

c. Inquire about the rationale for any procurement with limited competition and ascertain if the limitation was justified. $100,000 limit was not reached for any purchases.

N/A d. Review correspondence to determine that documentation for procurement transactions exceeding $100,000 was submitted to the NIST Grants Officer for approval if any of the following conditions exist: 1) the award was made by noncompetitive negotiation, 2) only a single bid or offer was received, 3) the award was made to other than the apparent low bidder, or 4) a brand name product was specified.

e. Test a sample of procurement contracts and subawards and ascertain if they were awarded to suspended or debarred parties included on *GSA's List of Parties Excluded from Federal Procurement or Nonprocurement Programs.* → http://epls.arnet.gov

4. Federal Reporting

SIP *Management Assertion. The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.*

Compliance Requirement - Quarterly financial status report (SF 269) and requests for advance or reimbursement (SF 270) are required. The financial status report and claims for advance reimbursement contain information that can be reconciled to the accounting records from which the Schedule of Fund Sources and Project Costs was prepared. A report of federal cash transactions (SF 272) is required if federal funds are provided under a cash advance.

Suggested Examination Procedures

05527

a. Test that required reports are filed on a timely basis.

w/p b. Obtain an understanding of the recipient's procedures for preparing and reviewing the financial status reports and the request for advance or reimbursement.

✓ c. Select a sample of financial status reports and requests for advance or reimbursement to determine that the reports are prepared according to DOC instructions. For the sample, trace significant data to supporting documentation (e.g., summary worksheets, ledgers, etc.) and determine all material differences between financial reports and the company's accounting records. tested all reports that were available

d. Review the company's system for monitoring payment requests from subcontractors/subrecipients. Test controls which limit payments to reimbursement of actual costs. .

e. Review significant adjustments made to the general ledger accounts or other accounting records affecting the ATP award and evaluate for propriety. Ascertain whether amended federal reports were submitted for these adjustments.

5. Subcontractors/Subrecipients

Management Assertion. The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Compliance Requirement - The ATP recipient is ultimately responsible to NIST for funds passed to a subcontractor/subrecipient. For the purpose of these guidelines, a subcontractor/ subrecipient is defined as an organization which receives a portion of the financial assistance from the ATP recipient and assists the recipient in meeting the project's goals. This definition does not include the procurement of goods and services.

The ATP recipient should include in each agreement with its subcontractors/subrecipient the requirement for adherence to the federal laws and regulations as required by NIST's Advanced Technology Program. Subcontractors/subrecipients are required to have an audit performed in accordance with the ATP Program-Specific Audit Guidelines if the subcontractor/subrecipient has received more than $300,000 under an ATP award.

Suggested Examination Procedures

a. Test the agreements to determine that the ATP recipient required adherence to federal laws, regulations and provisions of the cooperative agreement.

b . Ascertain whether the ATP recipient received the subcontractor's/subrecipient's audit reports and the ATP recipient required the subcontractor/subrecipient to take timely corrective actions on deficiencies identified in the audits.

c. When audit reports are not required from subcontractors/subrecipients, review the ATP recipient's monitoring procedures to ascertain if the subcontractor/ subrecipient used federal funds for authorized purposes and what action was taken in response to findings.

d. Test the agreements to determine that there are sanctions in place for noncompliance with laws and regulations as specified by the ATP award and if noncompliance was found that the sanctions were enforced.

Appendix A

Schedule of Fund Sources
and Project Costs
for NIST's Cooperative Agreement
70NANB#H####
CFDA 11.612

05528

For the Period of xx/xx/xx - xx/xx/xx

	Approved Budget	*Actual Receipts & Project Costs*
Fund Sources		
ATP Award Funds		
Recipient's Contribution		
Program Income		
Other		
Total Fund Sources		
Direct Project Costs		
Direct Costs		
Project Salaries		
Technical		
Administrative		
Fringe Benefits		
Technical		
Administrative		
Travel		
Equipment		
Materials/Supplies		
Subcontracts		
Other		
Total Direct Costs		
Total Indirect Costs[1].		
Total Project Costs		

1. Include indirect costs if indirect costs are claimed as part of a required cost-share.

Appendix B

Independent Auditor's Report on
The Schedule of Fund Sources and Project Costs
for NIST ATP Cooperative Agreement Number 70NANB#H####
For the Period of xx/xx/xx to xx/xx/xx

Independent Auditor's Report

[Addressee]

05529

We have audited the accompanying Schedule of Fund Sources and Project Costs of [single company] as of [date of this report]. This Schedule of Fund Sources and Project Costs is the responsibility of [single company's] management. Our responsibility is to express an opinion on the Schedule of Fund Sources and Project Costs based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Fund Sources and Project Costs are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Fund Sources and Project Costs. An audit also includes assessing the accounting principles used and

significant estimates made by management, as well as evaluating the overall presentation of the Schedule of Fund Sources and Project Costs. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of Fund Sources and Project Costs was prepared for the purpose of complying with the award requirements of the ATP cooperative agreement number 70NANB#H#### entered into by [single company] and the U.S. Department of Commerce as described in Note X. This Schedule was prepared in conformance with the award requirements which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the Schedule of Fund Sources and Project Costs referred to above presents fairly, in all material respects,[2] the source of funds and project costs of [single company] for the period [year end (date)/period from (date) to (date)] in conformity with the basis of accounting described in Note X.

This report is intended solely for the information and use of the audit committee, management and the

U.S. Department of Commerce and should not be used for any other purpose.

[Signature]

[Date]

Appendix C

Opinion on Management's Assertions on Compliance with Specified Requirements Applicable to the NIST Advanced Technology Program Cooperative Agreement Number 70NANB#H#### Independent Accountant's Report

[Addressee]

We have examined management's assertions, that [single company] complied with the following specified requirements, relative to the Company's Schedule of Fund Sources & Project Costs for the NIST ATP Cooperative Agreement No. 70NANB#H#### for the period from [date] to [date] (list compliance requirements as shown below or attach management assertions in accompanying management report).

- The cost-share established by the budget in the ATP award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(l).
- ✓ Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.
- ✓ Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subawards have not been made to any organizations or its principals listed in the "List of Parties Excluded From Federal Procurement or Nonprocurement Programs," issued by General Service Administration.
- The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records
- The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Management is responsible for [single company's] compliance with those requirements. Our responsibility is to express an opinion on management's assertions about [single company's] compliance based on our examination.

Our examination was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of

05530

the United States; attestation standards established by the American Institute of Certified Public Accountants; and the NIST Program-Specific Audit Guidelines for Advanced Technology Program (ATP) Cooperative Agreements with Single Companies, issued by the U.S. Department of Commerce, Office of Inspector General, dated May 1999 and, accordingly, included examining, on a test basis, evidence about [single company's] compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on [single company's] compliance with specified requirements.

In our opinion, management's assertions that [single company] complied with the aforementioned requirements relative to the [single company's] ATP Award Cooperative Agreement No. 70NANB#H#### during the [year ended (date)/period from (date) to (date)] are fairly stated, in all material respects.[3]

This report is intended solely for the information of the audit committee, management, and the U.S. Department of Commerce and is not intended to be and should not be used by anyone other than these specified parties.

[Signature]

[Date]

---

1. Include indirect costs if indirect costs are claimed as part of a required cost-share.

2. The auditor should modify the standard report and issue a qualified, adverse or disclaimer of opinion, as appropriate, in the following circumstances:

- The ATP recipient does not adjust the Schedule of Fund Sources and Project Cost or disclose the material questioned costs in the accompanying notes.
- In forming an opinion on the Schedule of Fund Sources and Project Costs the extent of other potentially unallowable costs in transactions not tested should be considered.

3. The practitioner should modify the standard report if any of the following conditions exist:

- There is a material noncompliance with specified requirements. (SSAE No.3, as amended, para. 58-65).
- There is a matter involving a material uncertainty (SSAE No. 3, as amended, paragraph 66).
- There is a restriction on the scope of the engagement (SSAE No. 2, as amended, paragraphs 55-58).
- The practitioner decides to refer to the report of another practitioner as the basis, in part, for the practitioner's report (SSAE No. 2, as amended, paragraphs 59 and 60).

Go to top of document

Date created: September 1999
Last updated: April 22, 2003

US DOC AUDIT REPORT

05532

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General

NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY

Computer Aided Surgery Inc.
New York, New York

ATP Award No. 70NANB1H3050

Audit Report No. ATL-16095-3-0001 /July 2003

THIS AUDIT REPORT MAY CONTAIN PROPRIETARY DATA EXEMPTED FROM DISCLOSURE UNDER THE FREEDOM OF INFORMATION ACT (5 U.S.C. 552) BY THE OMNIBUS TRADE AND COMPETITIVENESS ACT OF 1988 (15 U.S.C. 278N)

Office of Audits, Atlanta Regional Office

05533

JUL 25 2003

MEMORANDUM FOR: Shamim Shaikh, Acting Chief
Grants and Agreements Management Division
National Institute of Standards and Technology

Kathleen M. McKevitt

FROM: for William F. Bedwell, Jr.
Regional Inspector General
for Audits

SUBJECT: NIST Cooperative Agreement Number 70NANB1H3050
Computer Aided Surgery, Inc., NY
Final Report No. ATL-16095-3-0001

This report on our audit of the subject NIST Advanced Technology Program cooperative agreement with Computer Aided Surgery, Inc. is to inform NIST officials of significant findings that require their immediate attention. Based on Computer Aided Surgery's own accounting records, the company should reimburse NIST $205,126. The corporation has not contributed any of its required cost-share, which currently totals $54,068, and has drawn down $205,126 in excess of the federal share of ATP project costs identified in its accounting records. The Financial Status Reports filed with NIST are inaccurate because they show that the company contributed the required matching funds and the reports overstate ATP project expenses. We will issue a separate comprehensive audit report including questioned costs and other non-compliance issues covering the period October 1, 2001, through June 27, 2003.

We are providing a copy of this report to Computer Aided Surgery. However, we have not requested the company prepare a written response to NIST addressing the report findings or recommendations. We will include these findings in the subsequent comprehensive audit report to allow for due process. Requests from the public for copies of this report must be referred to the Office of Inspector General, Office of Compliance and Administration Publication Unit, Room 7009C, Herbert C. Hoover Building, for response under the Freedom of Information Act.

Any information or inquiry regarding this final report should be directed to me at (404) 730-2780, or Kathleen McKevitt of this office at the same number. We appreciate the cooperation and courtesies extended by NIST officials during our audit.

05534

Introduction

In September 2001, NIST awarded a $2,110,500 Advanced Technology Program cooperative agreement to Computer Aided Surgery, Inc., a for-profit company involved in innovative composite design and engineering. The agreement was for a 3-year period with $800,000 in federal funds for the first year, $600,000 for the second year, and $600,000 in the third year. The agreement required the company provide a matching share of $36,500 for the first year, $30,500 for the second year, and $43,500 for the third year.

The purpose of the agreement was to develop and demonstrate novel computer and engineering technology based on Digital Morse Theory to enhance the quality and usability of computerized anatomic models for precise and accurate cancer treatment therapies.

Purpose and Scope of Audit

We performed the audit of the NIST award at the company's office in New York City during June 2003. NIST requested that our office conduct the audit because the grants and program officials were concerned about Computer Aided Surgery's ability to account for federal funds being spent. The purpose of the audit was to determine the financial status of the award, the reasonableness and allowability of expenses charged against the award and review compliance with applicable laws and regulations. The audit covered the period from October 1, 2001, through June 27, 2003. We examined pertinent NIST and company records, and interviewed agency and company officials as deemed necessary.

We relied on computer-processed data supplied by the company as the basis for our audit findings and recommendations. Consequently, we tested the accuracy by tracing and comparing the data to original source documents and other supporting documents. Based on our tests, we concluded that the computerized data was sufficiently reliable for use in meeting our objectives.

We conducted the audit in accordance with generally accepted government auditing standards, and performed it under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated May 22, 1980, as amended.

Results of the Audit

During our audit, we found significant problems that we brought to the grants officers attention with a conference call on June 24, 2003 and are documenting with this report. Computer Aided Surgery has not contributed any of its required matching funds, which currently totals $54,068. In addition, the company drew down $205,126 in excess of the federal share of ATP project costs recorded in its accounting records. Finally, the Financial Status reports filed with NIST are inaccurate because they overstate expenses to justify the excess draw-downs and include a cost-share amount that was never contributed. NIST informed us that they suspended further award payments to Computer Aided Surgery as of June 27, 2003. We are working with the company to obtain additional documentation so that we can provide a comprehensive audit of the allowability and reasonableness of ATP project expenses for the period October 1, 2001 through June 27, 2003. 269A

05535

\$54,068 of Required
Matching Funds Not Contributed

Computer Aided Surgery has not contributed any matching funds to the project even though the NIST award agreement requires a cost share of 4.57 percent. The Chief Technical Officer of Computer Aided Surgery identified the State of New York as the source of the matching funds, but the funding was not received due to the state's budget problems after September 11, 2001. While the primary owner and Chief Technical Officer of Computer Aided Surgery intends to contribute his own funds to the ATP project, none of these required funds have been contributed to date.

The matching funds required for the project based on the ATP identified expenses in the company's accounting records are shown below:

Award Amendment	Period	Required Cost-Share	ATP Project Costs Per Books	Required Cost-Share
#2	10/01/2001 - 09/30/2002	4.36%	$ 779,905	$ 34,004
#3	10/01/2002 - 06/27/2003	4.84%	414,537	20,064
Total			$1,194,442	$ 54,068

779905
275310
4.595

\$205,126 in Excess Drawdowns

Our audit revealed that Computer Aided Surgery drew down \$205,126 of federal funds over the 21-month period in excess of the federal share of ATP expenses identified in its own accounting records. A review of the company's financial records revealed that these excess draw-downs were not spent on ATP project expenses. The amount of drawdowns in excess of the federal share of ATP project expenses for the period October 1, 2002 through June 27, 2003 is shown below:

	10/01/01 – 09/30/02	10/01/02 – 06/27/03	Cumulative
ATP Project Expenses Per Books	$ 779,905	$ 414,537	1,194,442
Federal Share of Project	95.64%	95.16%	
Federal Share of ATP Expenses	$745,901	$394,473	1,140,374
Federal Funds Drawn-down	800,000	545,500	1,345,500
Excess Draw-downs of Federal Funds	$ 54,099	$ 151,027	$ 205,126

As shown above, the company drew down \$1,345,500 in federal funds between October 1, 2001 and June 27, 2003. However, a review of the company's general ledger revealed only

05536

$1,194,442 in ATP project costs during this same 21-month period and based on the project's federal cost-share, Computer Aided Surgery was only entitled to $1,140,374. The $205,126 excess funds went to pay expenses not related to the ATP project. It appears that Computer Aided Surgery's only source of revenue during the period of the award has been the NIST funds.

The *Advanced Technology Program Special Award Conditions* Section 9. c. states:

> "Advances ... shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned .... Advances shall be for periods not to exceed 30 days."

Inaccurate Financial Status Reports

Computer Aided Surgery filed inaccurate Financial Status Reports (SF-269's) for each of the four quarters during the period October 1, 2001 through September 30, 2002. The erroneous reports show the amount of federal funds drawn down rather than actual federal expenditures in the box designated "federal outlays for the quarter," thereby, overstating expenditures. Additionally, Computer Aided Surgery claimed that it had contributed the required cost-share funds, when in fact; no matching funds have been contributed. The Financial Status Reports have not been completed for the periods ending December 31, 2002 or March 31, 2003.

The *Advanced Technology Program General Terms and Conditions* Section 7.c. (1) states:

> "By signing this award the Recipient agrees to ensure that only actual costs incurred will be charged to the award and that all costs will be reasonable, allocable, and allowable in accordance with the applicable Federal Cost Principles."

Additionally section 7.c. (3)(a) states:

> "The Recipient shall submit a "Financial Status Report" (SF-269) on a calendar quarter basis for the periods ending March 31, June 30, September 30, and December 31, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period."

Recommendations

We are recommending that NIST:

1. Continue to suspend award payments to Computer Aided Surgery, Inc., until it meets with the following requirements:

   - Reimburse NIST $205,126 for funds drawn down in excess of the federal share of ATP project expenses.

   - File the Financial Status Reports (SF-269) for the quarters ending December 31, 2002, and March 31, 2003.

2. Designate the company as a "high risk" organization and, at a minimum place it on a reimbursement basis for future drawdowns, if the suspension of award payments is removed.

Funds to Be Put to Better Use

By implementing this recommendation, $205,126 in federal funds will be put to better use by returning the funds to NIST and ensuring that the funds are used only for the NIST project.

Attachment

cc: Sharon Bisco, Audit Liaison, NIST
Marilyn Goldstein, NIST Grants Officer
Barbara Lambis, Policy and Operations Advisor, ATP
Cherylynn Peters, Grants Management Specialist, NIST-ATP
Dan Karron, Chief Executive Officer,
Computer Aided Surgery, Inc.

05538

sgi™

Silicon Graphics Inc.
1600 Amphitheatre Pkwy
Mountain View, CA
94043-1351

Invoice

Number	Date	Page
3010022698	27-MAR-02	1 of 1

Payment Terms Payment due in 30 days	**Due Date** 26-APR-02
Customer P.O. Number 2001018	**FOB** ORIGIN
Incoterms PREPAID AND ADD	**Sales Order Number** 300017649
Customer Acct. Number 85263	**SGI Tax Reference** 94-2789662
Currency USD	**Customer Tax Reference**

Remit To

Silicon Graphics
NW #7786
P.O. Box 1450
MINNEAPOLIS,MN,55485-7786
United States

Bill To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK, NY 10016
United States

Salesperson Smith, Timothy	**OA Contact** GILLIO
Customer Contact Dr. D Karron	**Ship Date** 26-MAR-02
Ship Via UPS GROUND	**Waybill Number** 1zx544w80341367232

Shipped To

Computer Aided Surgery Incorporated
300 East 33rd Street
Suite 4N
NEW YORK,NY 10016
United States

Ref No.	Description	Quantity Ordered	Quantity Shipped	Quantity Back-ordered	Tax Rate	Unit Price	Extended Price
2	FREIGHT				8.25	3.93	3.93
	FREIGHT						
	Discount 27.00						
1.1	HU-2P600	1	1	0	8.25	4,400.00	4,400.00
	Upgrade to 2x600MHz R14000A/2MB cache						
	Discount 60.00						
	ECCN 4A994	Harm Code	8473.30.1080	Lic Expt			
	Serial Number						

Tax Summary USD

Rate	Tax	Net
8.25	0.00	0.00

Taxable	4,403.93
Non-taxable	0.00
Tax	0.00
Freight	0.00
Total	4,403.93

HC: 000

POSTED

PAID

SCANNED

CK. NO._____

DATE_____

05539

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Faxed

Invoice # AAAI1144

Date 05/07/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net Due the above date. Thank you for your prompt payment.

Sales Rep: Howell Silverman

Customer PO #: VERBAL

Qty	Description	Unit Price	Ext. Price
1	I860 DUAL XEON 400MHZ MAX-2GB RDRAM 6PCI AGP4X LAN U160 P15SND	$711.25	$711.25
2	XEON 2.2GHZ 512K L2 CACHE FCBGA PGA603 400MHZ	$572.94	$1,145.88

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,857.13
Sales Tax	$0.00
Shipping	$20.00
Total	$1,877.13

POSTED

SCANNED

DE

PAID

CK. NO.

DATE

05540

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1086
Date
12/18/01

Sold To:
CASI
Dan Karron
300 E 33rd St. Ste 4N
New York, NY 10016

Ship To:
Computer Aided Surgery Inc.
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016
212-687-8748

Payment Terms are Net from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	2001013

Qty	Description	Unit Price	Ext. Price
1	Deluxe 23 Bays Black Server Tower PS: 780WATT RPS (5 modules) Size: 28"x16.2"x23.6" Package Wht.: 102LB Fans in Chassis: 8x9cm & 2x12cm Ball Bearing Fans Features: *Security with Lockable front and side panels. *Thermal Management Control. *Only in Black.	$1,540.00	$1,540.00
1	Hot Swap Kits	$295.00	$295.00

1701.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,835.00
Sales Tax	$0.00
Shipping	$161.00
Total	$1,996.00

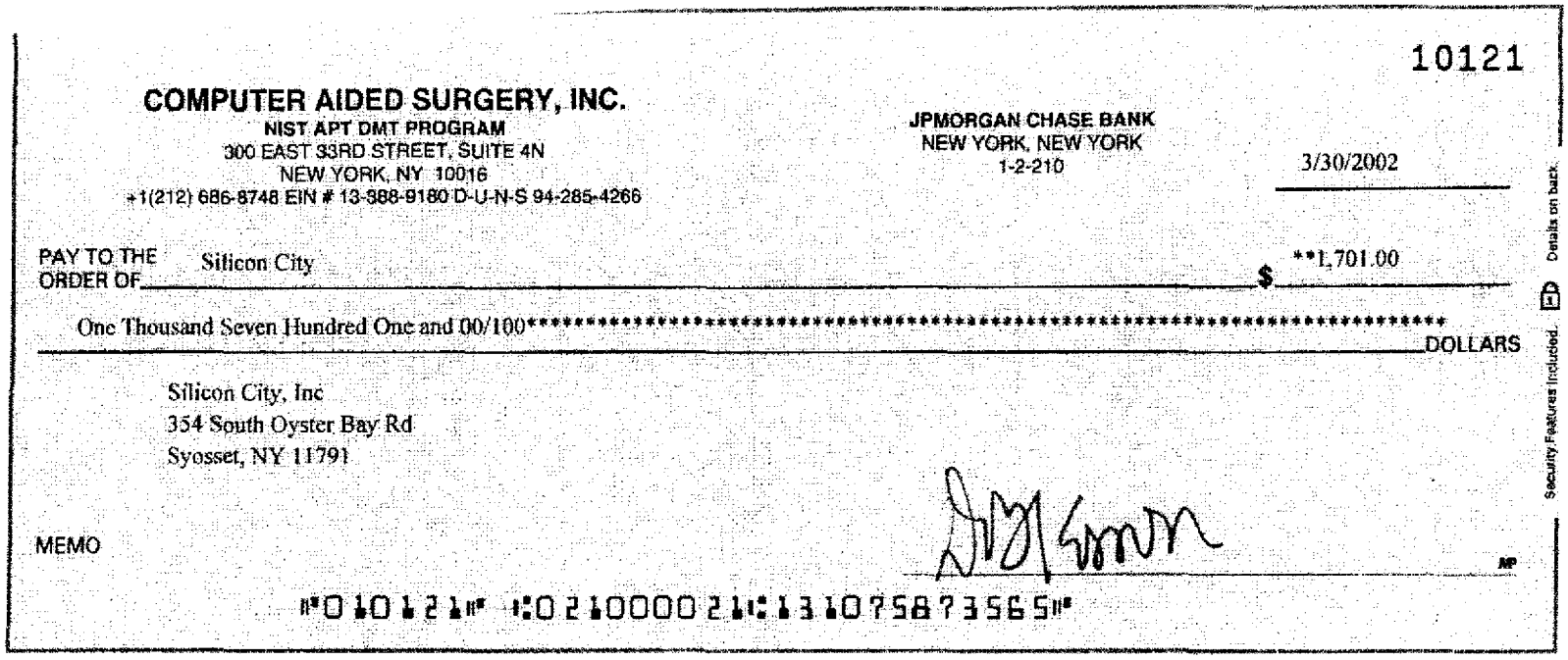
POSTED
POSTED
POSTED

PAID 1701.-

PAID
CK. NO.
DATE

PAID
CK. NO.
DATE

05541



10121

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

3/30/2002

PAY TO THE ORDER OF Silicon City $ **1,701.00

One Thousand Seven Hundred One and 00/100********** DOLLARS

Silicon City, Inc
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

Details on back.
Security Features Included.

⑈010121⑈ ⑆021000021⑆ 1310758735651⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

3/30/2002 10121

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/18/2001	Bill	AAAI1086	1,701.00	1,701.00		1,701.00
					Check Amount	1,701.00

NIST ATP DMT Program 1,701.00

05542

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1098

Date 12/29/01

Sold To:

CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd St. Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Joan Gasior	email to HS

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$1,226.64
Sales Tax	$0.00
Shipping	$18.00
Total	$1,244.64

POSTED

SCANNED

PAID
CK. NO.
DATE

05543

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1120
Date
03/19/02

Sold To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd, St
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
2	SGI 2GB Module	$1,663.00	$3,326.00

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,326.00
Sales Tax	$0.00
Shipping	$28.54
Total	$3,354.54

PAID

PAID

PAID
CK. NO._____
DATE_____

PAID
CK. NO._____
DATE_____

05544

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Filed
NAW

INVOICE

Invoice # AAAI1123

Date 03/27/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
1	LP290 POLY-SI LCD PROJECTOR 1100 LUMENS XGA 1024X768 5.7LBS	$3,154.11	$3,154.11
1	REPLACEMENT LAMP FOR LP290, X540 LP280 2000 HOURS	$328.61	$328.61

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$3,482.72
Sales Tax	$0.00
Shipping	$35.00
Total	$3,517.72

POSTED

Filed
NAW

10171

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/1/2002

PAY TO THE ORDER OF Silicon Graphics Inc. $ **4,400.00

Four Thousand Four Hundred and 00/100********** DOLLARS

SGI
ATT: Susan Smith
NW #7786
PO Box 1450
Minneapolis, MN 55485-7786

MEMO

⑈010171⑈ ⑆021000021⑆ 310758735⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon Graphics Inc.

5/1/2002 10171

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/01/2002	Bill	3010022698	4,400.00	4,400.00		4,400.00
					Check Amount	4,400.00

Filed
NAW

PAID
CK. NO.
DATE

NIST ATP DMT Program 4,400.00

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon Graphics Inc.

5/1/2002 10171

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/01/2002	Bill	3010022698	4,400.00	4,400.00		4,400.00
					Check Amount	4,400.00

PAYMENT RECORD

PAID
CK. NO.
DATE

NIST ATP DMT Program 05546 4,400.00

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1155

Date
05/20/02

Sold To:
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
Computer Aided Surgery
Attn: Dr. Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep	Customer PO #
Howell Silverman	verbal

Qty.	Description	Unit Price	Ext. Price
1	Overland LXN2126: 1 SDLT Drive Expandable to 2 Drives 26 Slots Expandable to 200 Slots via add'l modules Native Capacity 2.86TB Barcode Reader Mailslot	$13,892.86	$13,892.86
1	Barcode Labels (100)	$125.00	$125.00
50	110/220GB SDLT TAPE CART UFMT UNIV MEDIA	$129.00	$6,450.00
2	Cleaning Cartridges	$98.75	$197.50

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcity.com and www.storageyard.com.

SubTotal	$20,665.36
Sales Tax	$0.00
Shipping	$122.37
Total	$20,787.73

PAID
CK. NO.
DATE

$1000 chk 10442 (Balance $14000)
$787.73 chk 10315 (Balance $15000)
$5000 chk 10226 (Balance $15787.73)

05547

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1165

Date
06/24/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.
Howell Silverman

Customer PO #

Qty.	Description	Unit Price	Ext. Price
1	SGI F220 LCD Monitor	$3,890.00	$3,890.00
1	2048MB KIT SGI OCTANE	$1,663.00	$1,663.00
		SubTotal	$5,553.00
		Sales Tax	$0.00
		Shipping	$58.65
		Total	$5,611.65

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

PAID
CK. NO. 10395
DATE 08/07/02

POSTED

POSTED

05548

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

Revised **INVOICE**

Invoice # AAAI1197

Date 08/27/02

POSTED 09/06/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep. Howell Silverman

Customer PO #

Qty	Description	Unit Price	Ext. Price
1	BJC-55 BUBBLEJET PRINTER 5.5PPM 720X360 USB PORTABLE W/ NIMH BATT	$385.44	$385.44
1	IS-12 COLOR IMAGE SCANNER CARTRIDGE FOR BJC-50 55 80 & 85	$101.20	$101.20
1	SMART UPS 2200NET 2200VA LINE 8OUTLET 120V LINE-INT W/SW	$983.47	$983.47
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE Provides a total of 3yrs next bus day replacement of parts There is no software that will interact directly with the Overland unit since the operation is controlled by the server it is attached to. The backup server application must support the library shut down.	$237.06	$237.06
1	BACK UPS PRO 1400 1400VA 6OUTLET 120V LINE-INT	$542.44	$542.44
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE	$172.50	$172.50

Thank you for placing your order with Silicon City

Note
REVISED INVOICE - PLEASE DISREGARD PRVIOUS INVOICE SENT.

SubTotal	$2,422.11
Sales Tax	$0.00
Shipping	$25.00
Total	$2,447.11

PAID
CK. NO.
DATE

05549

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice # AAAI1197

Date 08/27/02

Sold To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep: Howell Silverman

Customer PO #

Qty	Description	Unit Price	Ext. Price
1	BJC-55 BUBBLEJET PRINTER 5.5PPM 720X360 USB PORTABLE W/ NIMH BATT	$385.44	$385.44
1	IS-12 COLOR IMAGE SCANNER CARTRIDGE FOR BJC-50 55 80 & 85	$101.20	$101.20
1	SMART UPS 2200NET 2200VA LINE 8OUTLET 120V LINE-INT W/SW	$983.47	$983.47
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE Provides a total of 3yrs next bus day replacement of parts There is no software that will interact directly with the Overland unit since the operation is controlled by the server it is attached to. The backup server application must support the library shut down.	$237.06	$237.06
1	BACK UPS PRO 1400 1400VA 6OUTLET 120V LINE-INT	$542.44	$542.44
1	WARRANTY 1YR POWERPLAN WITH CERTIFICATE	$172.50	$172.50
1	AVERTV STUDIO PVR TV TUNER FM RADIO REMOTE CONTROL MORE	$68.79	$68.79
1	120GB EIDE ULTRA ATA-100 HD 7200 RPM SPECIAL ED W/8MB CACHE	$173.00	$173.00
1	SOUNDCARD SOUNDBLASTER LIVE DOLBY DIGITAL 5.1 *	$60.52	$60.52

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$2,724.42
Sales Tax	$0.00
Shipping	$25.00
Total	$2,749.42

Filed
NAW

Filed
NAW

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1163

Date
06/14/02

Sold To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Ship To:
CASI
Dan Karron
300 E 33rd Street
SUITE 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.
Howsil Silverman

Customer PO #

Qty	Description	Unit Price	Ext. Price
1	FORTRA Raid	$15,294.12	$15,294.12

Thank you for placing your order with Silicon City

Note
Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SubTotal	$15,294.12
Sales Tax	$0.00
Shipping	$21.75
Total	$15,315.87

PAID
CK. NO. 10390
DATE 08/03/02

Filed
NAW
Balance $14000

PAID $315.87
CK. NO. 10314
DATE 7/6/02
$15000 Balance

05551

10469

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 03RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-385-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/19/2002

PAY TO THE ORDER OF Silicon City $ **2,447.11

Two Thousand Four Hundred Forty-Seven and 11/100********** DOLLARS

Silicon City, Inc.
354 South Oyster Bay Rd
Syosset, NY 11791

MEMO

⑈010469⑈ ⑆021000021⑆ 1310758735657

Details on back. Security Features Included

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/19/2002 10469

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/27/2002	Bill	AAAH197	2,447.11	2,447.11		2,447.11
					Check Amount	2,447.11

Filed
NAW

NIST ATP DMT Program 2,447.11

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Silicon City

9/19/2002 10469

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/27/2002	Bill	AAAH197	2,447.11	2,447.11		2,447.11
					Check Amount	2,447.11

PAYMENT RECORD

NIST ATP DMT Program 05552 2,447.11

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

American Express

Manage Your Accounts

Select Another Account

CARDS CENTER
Manage Your Account
Select A Card
Statement Delivery Options
E-Mail Notification
Order Archived Statements
Will My Card Be Approved?
Recent Declines/ Account Status
Report Lost/Stolen Cards
Update Preferences
Offer Zone
Membership Rewards
More About Your Card
Apply for a Card
TRAVEL & ENTERTAINMENT
FINANCIAL SERVICES
SHOPPING
Exit Secure Area

Business Gold Card

Download Statement

Prepared for:
DR D B KARRON
COMPUTER AIDED SURG
Member Since: 1996

Closing Date:
Jun 7, 2002

Account Nu
XXXX-XXXX

Review Other Periods GO View Another Card Account

Account Summary

	Previous Balance $	Payments/Credits $	New Charges $ (incl. Finance Charge, if any)	N
Due in Full	1,794.53	-6,913.95	7,254.06	

Pay Bill

Use the Balance

- Terms - Payable in full on receipt of Statement.

Payments

May 11, 2002
COMPUTER PAYMENT RECEIVED - THANK YOU
DATE OF ABOVE 05/11
Reference: 083120020511
May 24, 2002
COMPUTER PAYMENT RECEIVED - THANK YOU
DATE OF ABOVE 05/24
Reference: 083120020524
June 3, 2002
COMPUTER PAYMENT RECEIVED - THANK YOU
DATE OF ABOVE 06/03
Reference: 083120020603

Total Payment Activity

Due in Full
Transactions for DR D B KARRON
Card #: XXXX-XXXXXX-17006
May 8, 2002
DATAVISION NEW YORK NY
95662325 COMPUTER/SOFTWARE/ACC
Reference: 050120020509
May 10, 2002
REAL GOLDPASS NOV 206-674-2650 WA
15231771 SUBSCRIPTION

05553

Reference: 050120020510
May 10, 2002
INTUIT SOFTWRE SUPP800-523-0397 CA
L23126310 CMPTR SFTWRE
Reference: 050120020510
May 10, 2002
INTUIT SOFTWRE SUPP800-523-0397 CA
L23126310 CMPTR SFTWRE
Reference: 050120020513
May 11, 2002
NAIESTORE 408-988-3832 CA
013267865 MYNAI.COM8003388754
Reference: 050120020512
May 14, 2002
COFFEE DISTRIBUTING GARDEN CITY PARK NY
716332 OFFICE REFRESH
Reference: 050120020514
May 14, 2002
1ST & 96TH ST MGMT NEW YORK NY
501943501 PAY AT THE PUMP
Reference: 050120020515
May 14, 2002
ROXIO INC SANTA CLARA CA
097624103 COMPUTER SOFTWARE STORE
Reference: 050120020515
May 15, 2002
REGSOFT.COM, INC. 877-734-7638 NC
0000-0515 SOFTWARE SALES & DEVELO
Reference: 050120020515
May 15, 2002
RUNTIME SOFTWARE LLCCARSON CITY NV
AI00002B5 COMPUTER SOFTWARE
Reference: 050120020516
May 15, 2002
DATAVISION NEW YORK NY
95662170 COMPUTER/SOFTWARE/ACC
Reference: 050120020516
May 16, 2002
TODARO BROS. NEW YORK NY
013725004 00 FOOD AND BEVERAGE
Reference: 050120020517
May 20, 2002
CONFERENCE MANAGEMENCOLLEGE STATI TX
020140205 CONFERENCE/SEMINAR FEES
Reference: 050120020521
May 20, 2002
EACCELERATION CORP. 800-754-1204 WA
TU0100903 INTERNET BASED SOFTWARE
Reference: 050120020521
May 20, 2002
EACCELERATION CORP. 800-754-1204 WA
TU0100917 INTERNET BASED SOFTWARE
Reference: 050120020521
May 20, 2002
OFFICE DEPOT, INC. NEW YORK NY
505058583 OFFICE PROD. & SUPPLIES
Reference: 050120020521
May 21, 2002
INTUIT SOFTWRE SUPP800-523-0397 CA
L22450880 CMPTR SFTWRE
Reference: 050120020521
May 21, 2002
IEEE-RENEW 8006784333 NJ
64760046 DIRECT MARKETER

05554

Reference: 050120020522
May 23, 2002
3D FX COOL 8005543363 WA
098894126 COOLING FANS
Reference: 050120020524
May 23, 2002
PC MODIFICATIONS SPRING TX
0000-0525 CATALOG MERCHANTS
Reference: 050120020525
May 24, 2002
BLK*BOX CORP 724-746-5500 PA
747024 BBOX CATALOG
Reference: 050120020524
May 25, 2002
DATAVISION NEW YORK NY
95662244 COMPUTER/SOFTWARE/ACC
Reference: 050120020526
May 27, 2002
IBL WWW.IBILLCS.COM 8003073558 FL
014801653 INBOUND TELEPHONE MERCH
Reference: 050120020528
May 29, 2002
SUBZERO TECHNOLOGY IWINTER HAVEN FL
0000-0529 CAMCORDERS, OTHER ELECT
Reference: 050120020529
May 29, 2002
INTERNET.COML.L.C. #WESTPORT CT
014902509 DIRECT MARKETER
Reference: 050120020529
May 29, 2002
JASC SOFTWARE INC 9529348888
062386406 DIRECT MARKETER
Reference: 050120020530
May 29, 2002
IEEE-RENEW 8006784333 NJ
64740067 DIRECT MARKETER
Reference: 050120020530
May 30, 2002
GERMAN SANCHEZ PRESNEW YORK NY
040497981 SHELL OIL 023158250979
Reference: 050120020531
May 31, 2002
SPRINTPCS-CUSTCAREPMOVERLAND PARK KS
110999054 888-211-4727
Reference: 050120020602
June 1, 2002
MCAFEE.COM 866-622-3911 CA
SZH5N1UA6 MCAFEE CLINIC
Reference: 050120020602
June 1, 2002
BUYUPTIME.COM CHESTERFIELD MO
0000-0605 COMPUTER PROGRAMMING
Reference: 050120020605
June 4, 2002
BUYUPTIME.COM CHESTERFIELD MO
0000-0605 COMPUTER PROGRAMMING
Reference: 050120020605
June 6, 2002
PROJECTOR PEOPLE TAMPA FL
157010012 ELECTRONICS SALES
Reference: 050120020607

Activity for DR D B KARRON New Charges:

05555

Transactions for ELISHA GURFEIN
Card #: XXXX-XXXXXX-11025
May 14, 2002
ANNUAL MEMBERSHIP FEE ELISHA GURFEIN
PERIOD 05/02 THRU 05/03
Reference: 082120020514
May 29, 2002
AMTRAK RESERVATION SALES WASHINGTON DC
150038900 TKT# 1497464351318
Reference: 049520020530
May 29, 2002
AMTRAK RESERVATION SALES WASHINGTON DC
150038910 TKT# 1497464351771
Reference: 049520020530
May 30, 2002
SACHI RESTAURANT NEW YORK NY
000631678 FOOD AND BEVERAGE
Reference: 050120020530
May 31, 2002
GETTY 56926004 FORT LEE NJ
Getty Pet GAS/MISC 000151010001
Reference: 050120020601

Activity for ELISHA GURFEIN New Charges:

Transactions for CHARLES SDASALLA
Card #: XXXX-XXXXXX-11033
May 14, 2002
ANNUAL MEMBERSHIP FEE CHARLES SDASALLA
PERIOD 05/02 THRU 05/03
Reference: 082120020514

Activity for CHARLES SDASALLA New Charges

Total Due in Full Activity

Download Statement | Printable S
Pay Bill Online | Use the Balance F
Initiate a Billing Inquiry

View Corporate Entities and Important Disclosures, Web Site Rules and Regulations, Trademarks, and Privacy Statement.
Copyright © 2000 American Express Company. All Rights Reserved.
Users of this site agree to be bound by the terms of the American Express Web Site Rules and Regulations.

05556

Silicon City, Inc.
354 So. Oyster Bay Road
Syosset, NY 11791
Tel (516) 681-6900 Fax (516) 681-5228

INVOICE

Invoice #
AAAI1104
Date
01/15/02

Sold To:

CASI
Dan Karron
300 E 33rd, St Suite 4N
New York, NY 10016

Ship To:

CASI
Dan Karron
300 E 33rd, Street, Suite 4N
New York, NY 10016

Payment Terms are Net 30 days from the above date. Thank you for your prompt payment.

Sales Rep.	Customer PO #
Howell Silverman	verbal

Qty	Description	Unit Price	Ext. Price
8	SCA/LVD SCSI Hot Sap Black Full Set	$153.33	$1,226.64
		SubTotal	$1,226.64
		Sales Tax	$0.00
		Shipping	$41.00
		Total	$1,267.64

Thank you for placing your order with Silicon City

Note

Please visit us on the web at www.siliconcty.com and www.storageyard.com.

SCANNED

PAID
CK. NO.
DATE

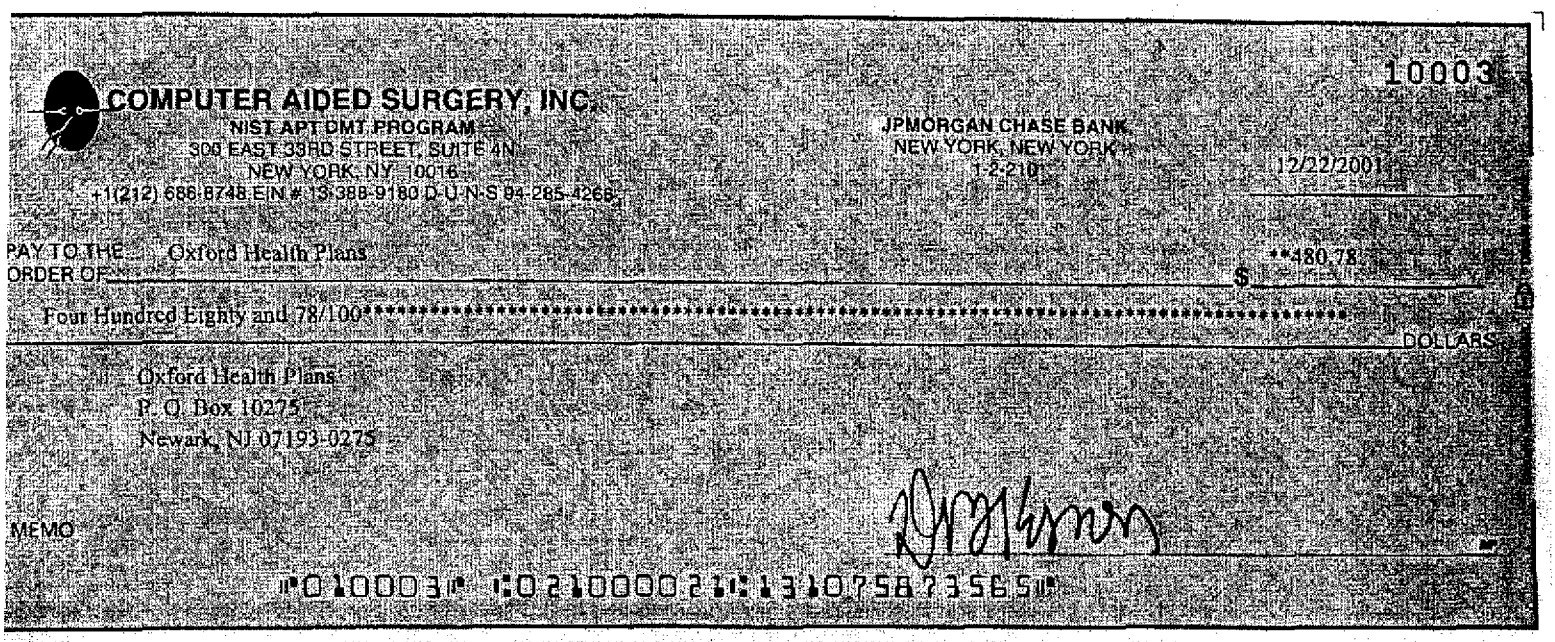
PAID
CK. NO.
DATE

05557

CERTAIN RECORDS UNDER REVIEW

THIS IS NOT A COMPLETE FILE OF ALL RECORDS TESTED. SEE TESTING WORK PAPERS.

NOTE: CLIENT HAS SCANNED DOCUMENTS AND SHREDS ORIGINALS. DOCUMENTS WERE VERY DIFFICULET TO LOCATE.



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 84-285-4268

10003

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2/210

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans

**480.78

$

Four Hundred Eighty and 78/100**********

DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010003⑈ ⑆021000021⑆ 131075873565⑈

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Oxford Health Plans

12/22/2001 10003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Oxford Health Plans

12/22/2001 10003

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

PAYMENT RECORD

NIST ATP DMT Program 05559 480.78

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302414	BG03

Pay This Amount	Indicate Amount Remitted:
$ 480.78	

Due Date of Payment: **November 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462211012001000000048078351620000203024140

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	11/01/2001 - 11/30/2001	20302414	November 01, 2001

Previous Balance	$ 883.58	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	883.58	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 0.00**		

SCANNED POSTED

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 480.78**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE **PAID**
CK. NO.
DATE

05560

MS-98-1083

Thank you for choosing Oxford.

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302450	BG03

Pay This Amount	Indicate Amount Remitted:
$ 961.56	

Due Date of Payment: **December 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462212012001000000096156351620000203024507

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	12/01/2001 - 12/31/2001	20302450	December 01, 2001

Previous Balance	$ 480.78	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 480.78**		

POSTED

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE

PAID
CK. NO.
DATE

MS-98-1083

Thank you for choosing Oxford.

05561

10007

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY. 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-286-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/22/2001

PAY TO THE ORDER OF: Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010007⑈ ⑆021000021⑆ 1310758?3565⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 10007

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 10007

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

PAYMENT RECORD

NIST ATP DMT Program 05562 480.78

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302469	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,442.34	

Due Date of Payment: **January 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462201012002000000144234351620000203024693

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	01/01/2002 - 01/31/2002	20302469	January 01, 2002

Previous Balance	$ 961.56	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 961.56**		

POSTED

PAID

CK NO.

DATE

Total Balance Forward	**$ 961.56**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 1,442.34**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

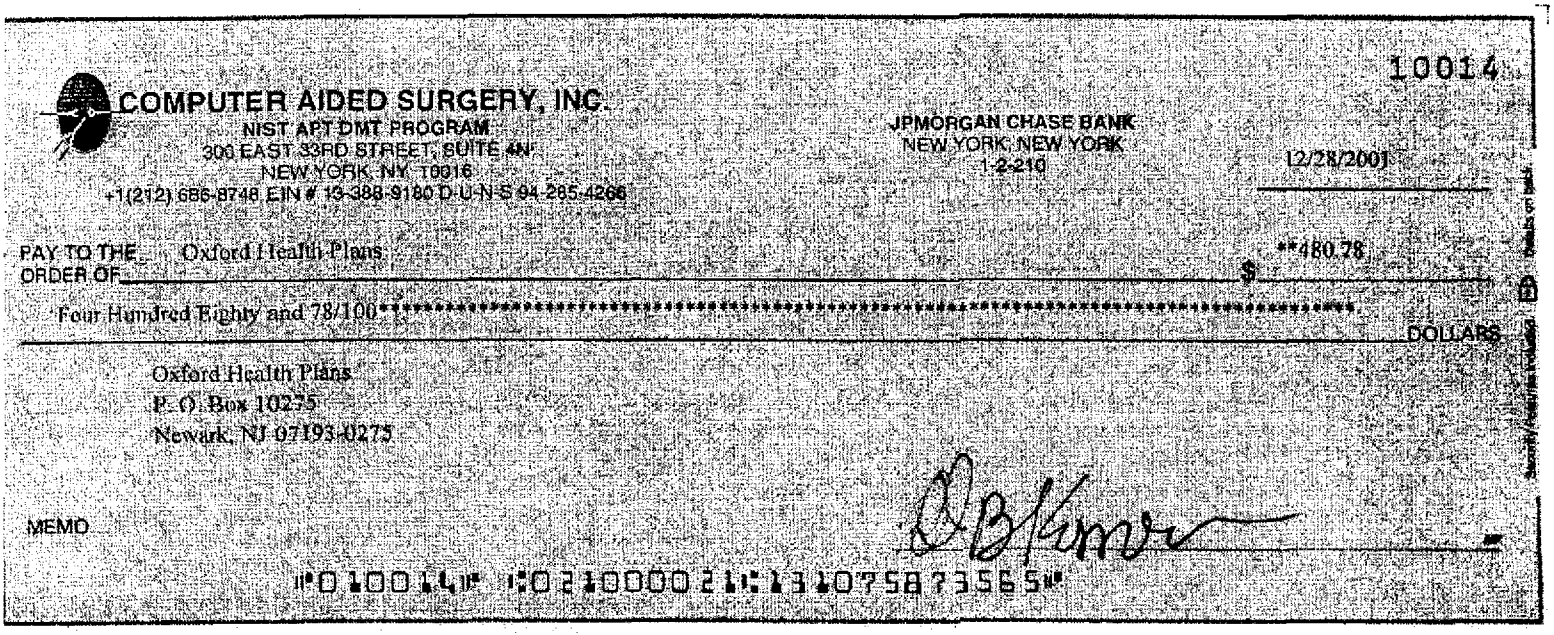
NOTE

Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

05563

MS-98-1083

Thank you for choosing Oxford.



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-265-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10014

12/28/2001

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010014⑈ ⑆021000021⑆ 131075873565⑈

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.

NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORD

05564

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20450677	BG03

Pay This Amount	Indicate Amount Remitted:
$ 961.56	

Due Date of Payment: **February 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window.

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

PAID

CK. NO.
DATE

0000000000000301246220201200200000009615635162000020450677

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	02/01/2002 - 02/28/2002	20450677	February 01, 2002

Previous Balance	$ 1,442.34
Payments Received	961.56
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 480.78**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Parent/Children	480.78
1 Total Healthcare Contracts	480.78
Current Premium	**$ 480.78**

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

**********AUTO**5-DIGIT 10016
N 011 2071
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 01/07/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

00102071010Z

MS-98-1083

Thank you for choosing Oxford.

05565

10045

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

1/21/2002

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010045⑈ ⑆021000021⑆ 13107587356 5⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORDED

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05566

Oxford Health Plans®
Remittance Advice

PAID

Group Number	Invoice Number	Billing Group
CA2462	20590751	BG03

Pay This Amount	Indicate Amount Remitted:
$ 2,150.85	

Due Date of Payment: **March 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

CK. NO._____
DATE_____

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

SCANNED

SCANNED

0000000000000301246220301200200000021508535162000020590751 1

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	03/01/2002 - 03/31/2002	20590751	March 01, 2002

Previous Balance	$ 961.56
Payments Received	961.56
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 0.00**

PAID

CK. NO._____
DATE_____

Adjustments to Prior Bills	**$ 1,113.38**
Totals by Contract Type - Current Premium	
1 Couple	556.69
1 Parent/Children	480.78
2 Total Healthcare Contracts	1,037.47
Current Premium	**$ 1,037.47**

PAID

CK. NO._____
DATE_____

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 1,113.38**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 2,150.85**

**********AUTO**5-DIGIT 10016
N 030 6714
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00106714010 2

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 02/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford

05567

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

3146

3/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,113.38

One Thousand One Hundred Thirteen and 38/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈003146⑈ ⑆021000021⑆ 131068299665⑈

Details on back.
Security Features Included.

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

3/1/2002 3146

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751a	1,113.38	1,113.38		1,113.38
					Check Amount	1,113.38

CHASE 1,113.38

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

3/1/2002 3146

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751a	1,113.38	1,113.38		1,113.38
					Check Amount	1,113.38

CHASE 1,113.38

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05568

10076

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

2/28/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,037.47

One Thousand Thirty-Seven and 47/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Group CA2462

⑈010076⑈ ⑆021000021⑆ 13107587356⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

PAYMENT RECORD

NIST ATP DMT Program Group CA2462 1,037.47

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

05569

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20771856	BG03
Pay This Amount $ 3,188.32	Indicate Amount Remitted:	
Due Date of Payment: April 01, 2002		

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462204012002000000318832351620000207718566

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	04/01/2002 - 04/30/2002	20771856	April 01, 2002

Previous Balance	$ 2,150.85	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Couple	556.69
(See Memo Details on last page of this invoice.)		1 Parent/Children	480.78
Credit Memos	0.00	2 Total Healthcare Contracts	1,037.47
(See Memo Details on last page of this invoice.)		**Current Premium**	**$ 1,037.47**
Total Balance Forward	**$ 2,150.85**		

Total Balance Forward	**$ 2,150.85**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 3,188.32**

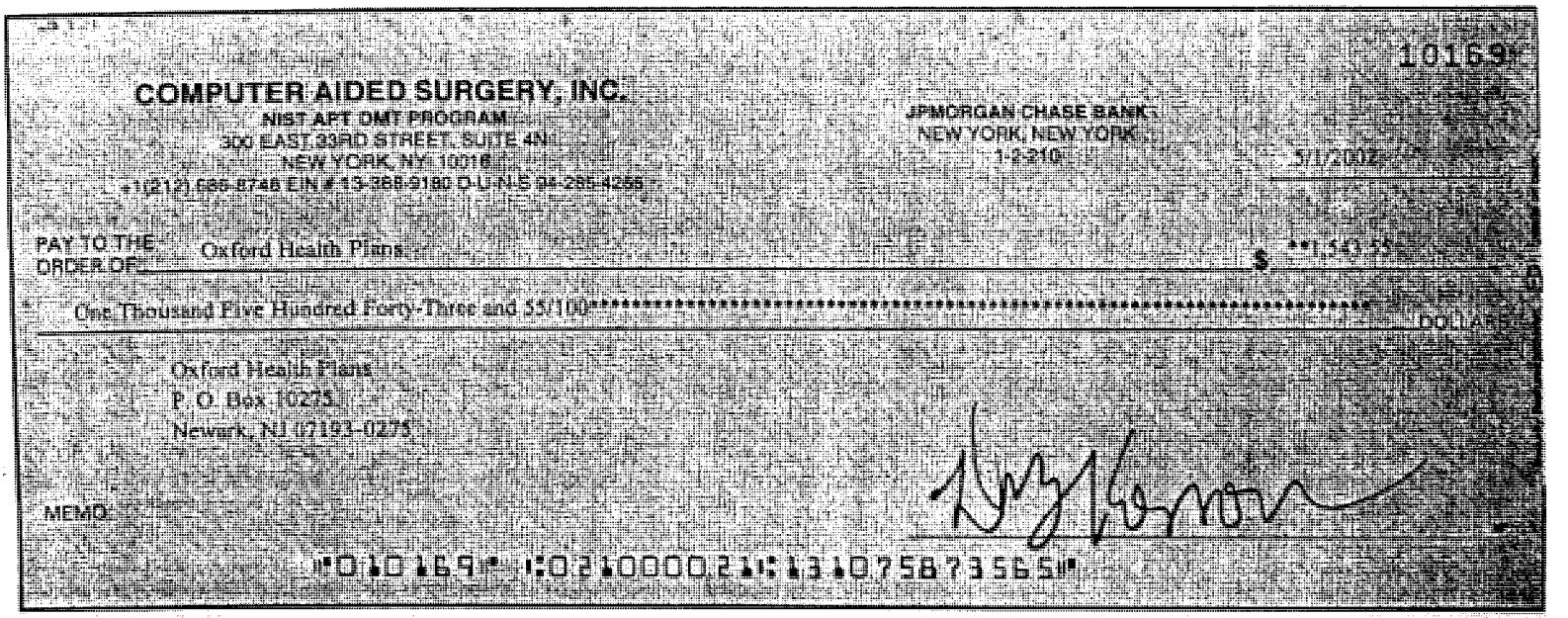
**********AUTO**5-DIGIT 10016
N 015 2154
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00102154010Z

NOTE

This statement reflects payments received by Oxford on or before 03/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

05570



10169

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-388-9180 D-U-N-S 04-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,543.55

One Thousand Five Hundred Forty-Three and 55/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010169⑈ ⑆021000021⑆ 13107587356⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 — 10169

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

NIST ATP DMT Program — 1,543.55

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 — 10169

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

NIST ATP DMT Program — 1,543.55

PAYMENT RECORD

05571

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20941336	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,543.55	

Due Date of Payment: **May 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462205012002000000154355351620000209413369

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	05/01/2002 - 05/31/2002	20941336	May 01, 2002

Previous Balance	$ 3,188.32	Adjustments to Prior Bills	$ 253.04
Payments Received	3,188.32	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	$ 0.00	Current Premium	$ 1,290.51

PAID

CK. NO. _____

DATE _____

POSTED

Total Balance Forward	$ 0.00
Adjustments to Prior Bills	$ 253.04
+ Current Premium	$ 1,290.51
Total Amount Due	**$ 1,543.55**

**********AUTO**5-DIGIT 10016
N 010 1855
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00101855010

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD *ON OR* BEFORE 04/08/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

05572

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21083015	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: June 01, 2002

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

SCANNED

00000000000003012462206012002000000129051269730000210830154

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	06/01/2002 - 06/30/2002	21083015	June 01, 2002

Previous Balance	$ 1,543.55	Adjustments to Prior Bills	$ 0.00
Payments Received	1,543.55	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	$ 0.00	Current Premium	$ 1,290.51

PAID
CK. NO.
DATE

Total Balance Forward	$ 0.00
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,290.51
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 038 7019
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00107019010 2

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 05/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05573

10197

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-368-9180 D-U-N-S 94-285-4256

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/22/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010197⑈ ⑆021000021⑆ 310758235651

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/22/2002 10197

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/06/2002	Bill	21083015	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/22/2002 10197

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/06/2002	Bill	21083015	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

POSTED 06/17/02

Group Number	Invoice Number	Billing Group
CA2462	21269508	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: **July 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

Filed
NAW

00000000000003012462207012002000000129051269730000212695083

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	07/01/2002 - 07/31/2002	21269508	July 01, 2002

Previous Balance	$ 1,290.51	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,290.51	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,290.51**
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 027 5515
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

'00105515010Z'

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 06/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05575

10274

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

7/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010274⑈ ⑆021000021⑆ 13107587356 5⑈

Details on back. Security Features Included

OMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05576

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21609337	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,872.51	

Due Date of Payment: **September 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462209012002000000187251269730000216093370

DETACH HERE DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

POSTED 08/19/2002 SCAN

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	09/01/2002 - 09/30/2002	21609337	September 01, 2002

Previous Balance	$ 3,051.80
Payments Received	1,290.51
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 1,771.29**

Adjustments to Prior Bills	**$-1,113.38**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

PAID
CK. NO.
DATE

Total Balance Forward	**$ 1,771.29**
Adjustments to Prior Bills	**$-1,113.38**
+ Current Premium	**$ 1,214.60**
Total Amount Due	**$ 1,872.51**

**********AUTO**5-DIGIT 10016
N 021 4865
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 08/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

175-98-1085

Thank you for choosing Oxford.

05577

10420

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
(212) 686-9248 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
21-2/210

9/6/2002

PAY TO THE ORDER OF Oxford Health Plans $ **101.22

One Hundred One and 22/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07195-0275

MEMO Coverage Period 09/01/02 - 09/30/02

⑈010420⑈ ⑆021000021⑆ 310758735 65⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

9/6/2002 10420

Date	Type	Reference	Original Amt	Balance Due	Discount	Payment
08/26/2002	BOI	21609337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

9/6/2002 10420

Date	Type	Reference	Original Amt	Balance Due	Discount	Payment
08/26/2002	BOI	21609337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05578

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21431559	BG03

Pay This Amount	Indicate Amount Remitted:
$ 3,061.80	

Due Date of Payment: **August 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462208012002000000306180269730000214315596

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

PAID
CK. NO. 10379
DATE 8/02/02

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	08/01/2002 - 08/31/2002	21431559	August 01, 2002

Previous Balance	$ 1,290.51
Payments Received	0.00
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 1,290.51**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Single	253.04
1 Couple	556.69
2 Parent/Children	961.56
4 Total Healthcare Contracts	1,771.29
Current Premium	**$ 1,771.29**

SCANNED

POSTED 02/16/02

Total Balance Forward	**$ 1,290.51**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,771.29**
Total Amount Due	**$ 3,061.80**

Filed
NAW

**********AUTO**5-DIGIT 10016
N 009 1814
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 07/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05579

10378

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-386-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

8/2/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,771.29

One Thousand Seven Hundred Seventy-One and 29/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 08/01/02 - 08/31/02

⑈010378⑈ ⑆021000021⑆ 131075873565⑈

Security Features Included. Details on Back.

OMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002 10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
				Check Amount		1,771.29

NIST ATP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002 10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
				Check Amount		1,771.29

NIST ATP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

ORIGINAL BUSINESS FORMS 1-800-328-0304 www.originalforms.com

05580

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	19742186	BG03

Pay This Amount	Indicate Amount Remitted:
$ 883.58	

Due Date of Payment: **October 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462210012001000000088358351620000197421862

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2001 - 10/31/2001	19742186	October 01, 2001

Previous Balance	$ 883.58
Payments Received	441.79
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 441.79**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Parent/Children	441.79
1 Total Healthcare Contracts	441.79
Current Premium	**$ 441.79**

PAID
CK. NO.
DATE

Total Balance Forward	**$ 441.79**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 441.79**
Total Amount Due	**$ 883.58**

**********AUTO**5-DIGIT 10016 N 022 3570
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00103570010Z

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2001. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05581

2970

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

10/26/2001

PAY TO THE ORDER OF Oxford Health Plans $ **441.79

Four Hundred Forty-One and 79/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈002970⑈ ⑆021000021⑆ 131068299665⑈

Security features included. Details on back.

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

DELUXE BUSINESS FORMS 1-800-328-7205

05582

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 10/01/2002 to 10/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058864765	Wynler, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,214.60	.....		$ 0.00	$ 1,214.60

00103969020Z

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

05583

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21815083	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,315.82	

Due Date of Payment: **October 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462210012002000000131582269730000218150835

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

PAID

CK. NO.

DATE

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2002 - 10/31/2002	21815083	October 01, 2002

Previous Balance	$ 1,872.51
Payments Received	1,771.29
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 101.22**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

Total Balance Forward	**$ 101.22**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,214.60**
Total Amount Due	**$ 1,315.82**

**********AUTO**5-DIGIT 10016
N 018 3969
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

00103969O102

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP."

MS-98-1083

Thank you for choosing Oxford.

05584

10514

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10/11/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,214.60

One Thousand Two Hundred Fourteen and 60/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 10/01/02 - 10/31/02

⑈010514⑈ ⑆021000021⑆ 13107587356 5⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

PAYMENT RECORD

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05585

PLEASE DO NOT STAPLE IN THIS AREA

[redacted]

Oxford Health Plans
P.O. Box 7082
Bridgeport, CT 06601-7082

APPROVED OMB-0938-0008

PICA

HEALTH INSURANCE CLAIM FORM

PICA

1. MEDICARE ☐ (Medicare #) MEDICAID ☐ (Medicaid #) CHAMPUS ☐ (Sponsor's SSN) CHAMPVA ☐ (VA File #) GROUP HEALTH PLAN ☐ (SSN or ID) FECA BLACK LUNG ☐ (SSN) OTHER ☐ (ID)	1a. INSURED'S I.D. NUMBER (FOR PROGRAM IN ITEM 1)	
2. PATIENT'S NAME (Last Name, First Name, Middle Initial)	3. PATIENT'S BIRTHDATE MM DD YY SEX M☐ F☐	4. INSURED'S NAME (Last Name, First Name, Middle Initial)
5. PATIENT'S ADDRESS (No., Street)	6. PATIENT'S RELATIONSHIP TO INSURED Self☐ Spouse☐ Child☐ Other☐	7. INSURED'S ADDRES (No., Street)
CITY / STATE	8. PATIENT STATUS Single☐ Married☐ Other☐ Employed☐ Full-Time Student☐ Part-Time Student☐	CITY / STATE
ZIP CODE / TELEPHONE (Include Area Code) ( )		ZIP CODE / TELEPHONE (Include Area Code) ( )
9. OTHER INSURED'S NAME (Last Name, First Name, Middle Initial)	10. IS PATIENT'S CONDITION RELATED TO:	11. INSURED'S POLICY GROUP OR FECA NUMBER
a. OTHER INSURED'S POLICY OR GROUP NUMBER	a. EMPLOYMENT? (CURRENT OR PREVIOUS) ☐ YES ☐ NO	a. INSURED'S DATE OF BIRTH MM DD YY SEX M☐ F☐
b. OTHER INSURED'S DATE OF BIRTH MM DD YY SEX M☐ F☐	b. AUTO ACCIDENT? ☐ YES ☐ NO PLACE (State)	b. EMPLOYER'S NAME OR SCHOOL NAME
c. EMPLOYER'S NAME OR SCHOOL NAME	c. OTHER ACCIDENT? ☐ YES ☐ NO	C. INSURANCE PLAN NAME OR PROGRAM NAME
d. INSURANCE PLAN NAME OR PROGRAM NAME	10d. RESERVED FOR LOCAL USE	d. IS THERE ANOTHER HEALTH BENEFIT PLAN? ☐ YES ☐ NO *If yes, return to and complete item 9a-d.*

READ BACK OF FORM BEFORE COMPLETING & SIGNING THIS FORM.

12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE. I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below.

SIGNED _____ DATE _____

13. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE. I authorize payment of medical benefits to the undersigned physician or supplier for services described below.

SIGNED _____

14. DATE OF CURRENT: MM DD YY ILLNESS (First symptom) OR INJURY (Accident) OR PREGNANCY (LMP)	15. IF PATIENT HAS HAD SAME OR SIMILAR ILLNESS GIVE FIRST DATE MM DD YY	16. DATES PATIENT UNABLE TO WORK IN CURRENT OCCUPATION MM DD YY FROM TO MM DD YY
17. NAME OF REFERRING PHYSICIAN OR OTHER SOURCE	17A. I.D. NUMBER OF REFERRING PHYSICIAN	18. HOSPITALIZATION DATES RELATED TO CURRENT SERVICES MM DD YY FROM TO MM DD YY
19. RESERVED FOR LOCAL USE		20. OUTSIDE LAB? ☐ YES ☐ NO $ CHARGES
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY (RELATE ITEMS 1,2,3 OR 4 TO ITEM 24E BY LINE) 1. 2. 3. 4.		22. MEDICAID RESUBMISSION CODE / ORIGINAL REF. NO.
		23. PRIOR AUTHORIZATION NUMBER

24. A DATE(S) OF SERVICE From MM DD YY To MM DD YY	B Place of Service	C Type of Service	D PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS MODIFIER	E DIAGNOSIS CODE	F $ CHARGES	G DAYS OR UNITS	H EPSDT Family Plan	I EMG	J COB	K RESERVED FOR LOCAL USE

25. FEDERAL TAX I.D. NUMBER SSN☐ EIN☐	26. PATIENT'S ACCOUNT NO	27. ACCEPT ASSIGNMENT? (For govt. claims, see back) ☐ YES ☐ NO	28. TOTAL CHARGE $ / 29. AMOUNT PAID $ / 30. BALANCE DUE $
31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.) SIGNED DATE	32. NAME AND ADDRESS OF FACILITY WHERE SERVICES WERE RENDERED (if other than home or office)		33. PHYSICIAN'S, SUPPLIER'S BILLING NAME, ADDRESS, ZIP CODE & PHONE # PIN# GRP# 05586

(APPROVED BY AMA COUNCIL ON MEDICAL SERVICE 8/88) *PLEASE PRINT OR TYPE* FORM HCFA-1500 (12-92) FORM OWCP-1500 FORM RRB-1500

BECAUSE THIS FORM IS USED BY VARIOUS GOVERNMENT AND PRIVATE HEALTH PROGRAMS, SEE SEPARATE INSTRUCTIONS ISSUED BY APPLICABLE PROGRAMS.

NOTICE: Any person who knowingly files a statement of claim containing any misrepresentations or any false, incomplete or misleading information may be guilty of a criminal act punishable under law and may be subject to civil penalties.

REFERS TO GOVERNMENT PROGRAMS ONLY

MEDICARE AND CHAMPUS PYMENTS: A patient's signature requests that payment be made and authorizes release of any information necessary to process the claim and certifies that the information provided in Blocks 1 through 12 is *true, accurate and complete.* In the case of a Medicare claim, the patient's signature authorizes any entity to release to Medicare medical and nonmedical information, including employment status, and whether the person has employer group health insurance, liability, no-fault, worker's compensation or other insurance which is responsible to pay for the services for which the Medicare claim is made. See 42 CFR 411.24 (a). If item 9 is completed, the patient's signature authorizes release of the information to the health plan or agency shown. In Medicare assigned or CHAMPUS participation cases, the physician agrees to accept the charge determination of the Medicare carrier or CHAMPUS fiscal intermediary as the full charge, and the patient is responsible only for the deductible, coinsurance and noncovered services. Coinsurance and the deductible are based upon the charge determination of the Medicare carrier or CHAMPUS fiscal intermediary if this is less than the charge submitted. CHAMPUS is not a health insurance program but makes payment for health benefits provided through certain affiliations with the Uniformed Services. Information on the patient's sponsor should be provided in those items captioned in "Insured", i.e., items 1a, 4, 6, 7, 9 and 11.

BLACK LUNG AND FECA CLAIM

The provider agrees to accept the amount paid by the Government as payment in full. See Black Lung and FECA instructions regarding required procedure and diagnosis coding systems.

SIGNATURE OF PHYSICIAN OR SUPPLIER (MEDICARE, CHAMPUS, FECA AND BLACK LUNG)

I certify that the services shown on this form were medically indicated and necessary for the health of the patient and were personally furnished by me or were furnished incident to my professional service by my employee under my immediate personal supervision, except as otherwise expressly permitted by Medicare or CHAMPUS regulations.

For services to be considered as "incident" to a physician's professional service, 1) they must be rendered under the physician's immediate personal supervision for his/her employee, 2) they must be an integral, although incidental part of a covered physician's service, 3) they must be of kinds commonly furnished in physician's offices, and 4) the services of nonphysicians must be included on the physician's bills.

For CHAMPUS claims, I further certify that I (or any employee) who rendered services am not an active duty member of the Uniformed Services or a civilian employee of the United States Government or a contract employee of the United States Government, either civilian or military (refer to 5 USC 5536). For Black-Lung claims, I further certify that the services performed were for a Black Lung-related disorder.

No Part B Medicare benefits may be paid unless this form is received as required by existing law and regulations (42 CFR 424.32).

NOTICE: Any one who misrepresents or falsifies essential information to receive payment for Federal funds requested by this form may upon conviction be subject to fine and imprisonment under applicable Federal laws.

NOTICE TO PATIENT ABOUT THE COLLECTION AND USE OF MEDICARE, CHAMPUS, FECA, AND BLACK LUNG INFORMATION

(PRIVACY ACT STATEMENT)

We are authorized by HCFA, CHAMPUS and OWCP to ask you for information needed in the administration of the Medicare, CHAMPUS, FECA and Black Lung programs. Authority to collect information is in section 205 (a) 1862, 1872 and 1874 of the Social Security Act as amended, 42 CFR 411.24 (a) and 424.5 (a) (6), and 44 USC 3101;41 CFR 101 et seq and 10 USC 1079 and 1086; 5 USC 8101 et seq; and 30 USC 901 et seq; 38 USC 613; E.O. 9397.

The information we obtain to complete claims under these programs is used to identify you and to determine your eligibility. It is also used to decide if the services and supplies you received are covered by these programs and to insure that proper payment is made.

The information may also be given to other providers of services, carriers, intermediaries, medical review boards, health plans, and other organizations or Federal agencies, for the effective administration of Federal provisions that require other third parties payers to pay primary to Federal program, and as otherwise necessary to administer these programs. For example, it may be necessary to disclose information about the benefits you have used to a hospital or doctor. Additional disclosures are made through routine uses for information contained in systems of records.

FOR MEDICARE CLAIMS: See the notice modifying system No. 09-70-0501, titled 'Carrier Medicare Claims Record,' published in the Federal Register, Vol. 55 No. 177, page 37549, Wed. Sept. 12, 1990, or as updated and republished.

FOR OWCP CLAIMS: Department of Labor, Privacy Act of 1974, "Republication of Notice of Systems of Records," Federal Register Vol. 55 No. 40., Wed. Feb. 28, 1990. See ESA-5, ESA-6, ESA-12, ESA-13, ESA-30, or as updated and republished.

FOR CHAMPUS CLAIMS: PRINCIPAL PURPOSE(S): To evaluate eligibility for medical care provided by civilian sources and to issue payment upon establishment of eligibility and determination that the services/supplies received are authorized by law.

ROUTINE USE(S): Information from claims and related documents may be given to the Dept. of Veterans Affairs, the Dept. of Health and Human Services and/or the Dept. of Transportation consistent with their statutory administrative responsibility under CHAMPUS/CHAMPVA; to the Dept. of Justice for representation of the Secretary of Defense in civil actions; to the Internal Revenue service, private collection agencies, and consumer reporting agencies in connection with recoupment claims; and to Congressional Offices in response to inquiries made at the request of the person to whom a record pertains. Appropriate disclosures may be made to other federal, state, local, foreign government agencies, private business entities, and individual providers of care, on matters relating to entitlement, claims adjudication, fraud, program abuse, utilization review, quality assurance, peer review, program integrity, third-party liability, coordination of benefits, and civil and criminal litigation related to the operation of CHAMPUS.

DISCLOSURES: Voluntary; however, failure to provide information will result in delay in payment or may result in denial of claim. With the one exception discussed below there are no penalties under these programs for refusing to supply information. However, failure to furnish information regarding the medical services rendered or the amount charged would prevent payment of claims under these programs. Failure to furnish any other information, such as name or claim number, would delay payment of the claim. Failure to provide medical information under FECA could be deemed an obstruction.

It is mandatory that you tell us if you know that another party is responsible for paying for your treatment. Section 1128 B of the Social Security Act and 31 USC 3801-3812 provide penalties for withholding this information.

You should be aware the P.L. 100-503, the "Computer Matching and Privacy Protection Act of 1988", permits the government to verify information by way of computer matches.

MEDICAID PAYMENTS (PROVIDER CERTIFICATION)

I hereby agree to keep such records as are necessary to disclose fully the extent of services provided to individuals under the State's Title XIX plan and to furnish information regarding any payments claimed for providing such services as the State Agency or Dept. of Health and Human Services may request.

I further agree to accept, as payment in full, the amount paid by the Medicaid program for those claims submitted for payment under that program, with the exception of authorized deductible, coinsurance, co-payment or similar cost-sharing charge.

SIGNATURE OF PHYSICIAN (OR SUPPLIER): I certify that the services listed above were medically indicated and necessary to the health of this patient and were personally furnished by me or my employee under my personal direction.

NOTICE: This is to certify that the foregoing information is true, accurate and complete. I understand that payment and satisfaction of the claim will be from Federal and State funds, and that any false claims, statements, or documents, or concealment of a material fact, may be prosecuted under applicable Federal or State laws.

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing date sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to HCFA, Office of Financial Management, P. O. Box 26684, Baltimore, MD 21207; and to the Office of Management and Budget, Paperwork Reduction Project (OMB-0938-0008), Washington, D.C. 20503.

SIGNATURE OF PHYSICIAN OR SUPPLIER (WORKER'S COMPENSATION)

Any person who, knowingly and with intent to injure, defraud, or deceive any employer or employee, insurance company or self-insured program, files a statement of claim containing any false or misleading information, is guilty of a felony of the third degree.

Under penalty of perjury, I declare that I have read the foregoing, that the facts alleged are true to the best of my knowledge and belief, and that the treatment and services rendered were reasonable and necessary with respect to the bodily injury sustained.

05587

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	19742186	BG03
Pay This Amount $ 883.58	Indicate Amount Remitted:	
Due Date of Payment: October 01, 2001		

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462210012001000000088358351620000197421862

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2001 - 10/31/2001	19742186	October 01, 2001

Previous Balance	$ 883.58	Adjustments to Prior Bills	$ 0.00
Payments Received	441.79	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Parent/Children	441.79
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	441.79
Credit Memos	0.00	Current Premium	$ 441.79
(See Memo Details on last page of this invoice.)			
Total Balance Forward	$ 441.79		

PAID
CK. NO.
DATE

Total Balance Forward	$ 441.79
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 441.79
Total Amount Due	**$ 883.58**

**********AUTO**5-DIGIT 10016 N 822 3578
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2001. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

"00103570010Z"

MS-98-1083

Thank you for choosing Oxford.

05588

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

DETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 10/01/2001 to 10/31/2001

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	441.79				441.79
Total							$ 441.79	.....		$ 0.00	$ 441.79

00103570202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

05590

2970

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

10/26/2001

PAY TO THE ORDER OF Oxford Health Plans $ **441.79

Four Hundred Forty-One and 79/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈002970⑈ ⑆021000021⑆ 131068299665⑈

Security features included. Details on back.

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

10/26/2001 2970

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
09/05/2001	Bill		441.79	441.79		441.79
					Check Amount	441.79

CHASE 441.79

DELUXE BUSINESS FORMS 1-800-328-7205

05591

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20771856	BG03

Pay This Amount	Indicate Amount Remitted:
$ 3,188.32	

Due Date of Payment: **April 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462204012002000000318832351620000207718566

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	04/01/2002 - 04/30/2002	20771856	April 01, 2002

Previous Balance	$ 2,150.85	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Couple	556.69
(See Memo Details on last page of this invoice.)		1 Parent/Children	480.78
Credit Memos	0.00	2 Total Healthcare Contracts	1,037.47
(See Memo Details on last page of this invoice.)		**Current Premium**	**$ 1,037.47**
Total Balance Forward	**$ 2,150.85**		

Total Balance Forward	**$ 2,150.85**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 3,188.32**

"00102154012"

**********AUTO**5-DIGIT 10016
N 015 2154
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE

This statement reflects payments received by Oxford on or before 03/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

05592

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 04/01/2002 to 04/30/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,037.47	.....		$ 0.00	$ 1,037.47

00102154020202

05593

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side

Oxford Health Plans®
Remittance Advice

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20450677	BG03

Pay This Amount	Indicate Amount Remitted:
$ 961.56	

Due Date of Payment: **February 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

PAID

CK. NO.

DATE

00000000000003012462202012002000000096156351620000204506776

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	02/01/2002 - 02/28/2002	20450677	February 01, 2002

Previous Balance	$ 1,442.34	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	961.56	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 480.78**		

Total Balance Forward	**$ 480.78**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 961.56**

05594

**********AUTO**5-DIGIT 10016
N 011 2071
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00102071010102

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 01/07/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 02/01/2002 to 02/28/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 480.78			$ 0.00	$ 480.78

PAID
CK. NO.
DATE

05595

00102071020 2

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10045

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

1/21/2002

PAY TO THE ORDER OF Oxford Health Plans $ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

Details on back. Security Features Included

⑈010045⑈ ⑆021000021⑆ 131075873565⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

1/21/2002 10045

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/21/2002	Bill	20450677	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

PAYMENT RECORDED

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05596

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302469	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,442.34	

Due Date of Payment: **January 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462201012002000000144234351620000203024693

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	01/01/2002 - 01/31/2002	20302469	January 01, 2002

Previous Balance	$ 961.56
Payments Received	0.00
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 961.56**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Parent/Children	480.78
1 Total Healthcare Contracts	480.78
Current Premium	**$ 480.78**

POSTED

PAID

CK. NO.

DATE

Total Balance Forward	**$ 961.56**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 1,442.34**

NOTE

Please do not make any adjustments t
this invoice or send anything other
than your payment to the lockbox, AS IT
WILL NOT BE PROCESSED BY OXHP.

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

05597

MS-98-1083

Thank you for choosing Oxford.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 01/01/2002 to 01/31/2002

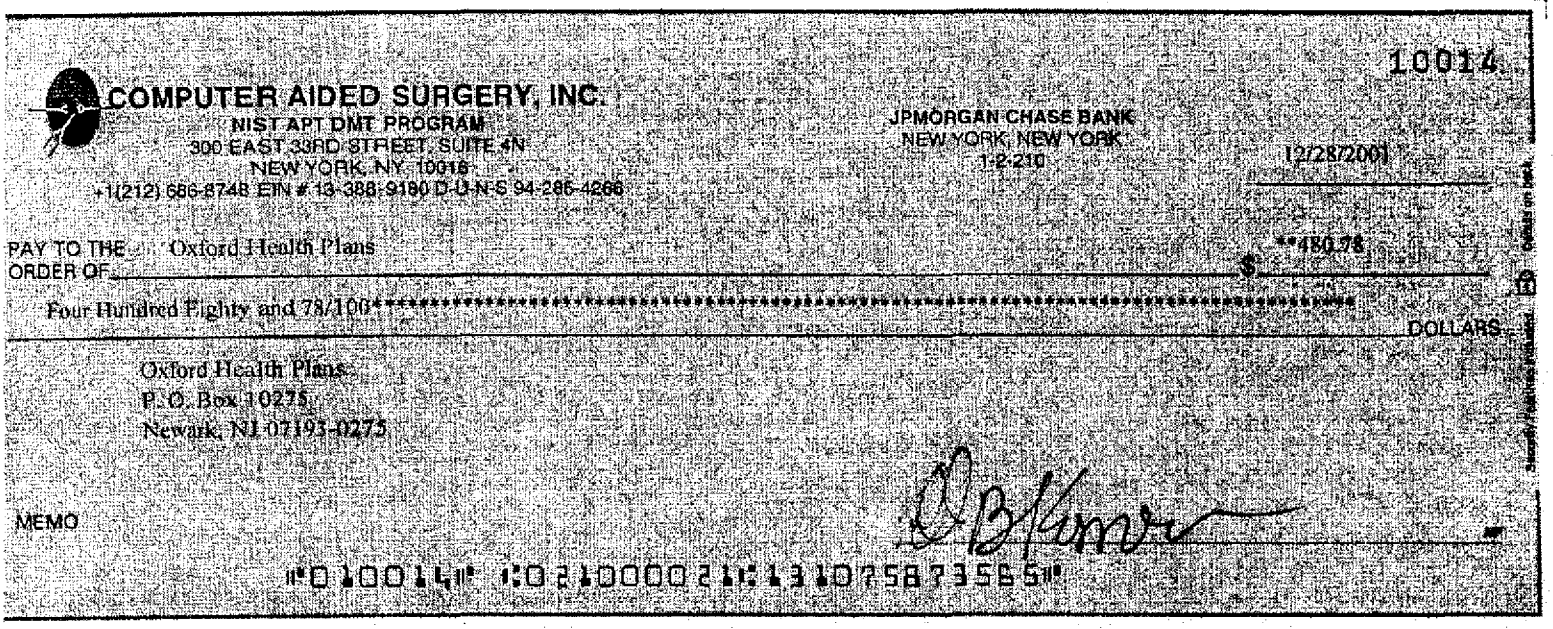
CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 480.78	. . . . .		$ 0.00	$ 480.78

PAID
CK. NO.
DATE

05598

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9190 D-U-N-S 94-286-4266

10014

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/28/2001

PAY TO THE ORDER OF Oxford Health Plans

$ **480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P.O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010014⑈ ⑆021000021⑆ 130758356⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/28/2001 10014

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/01/2002	Bill	Jan 01	480.78	480.78		480.78
					Check Amount	480.78

PAYMENT RECORD

05599

NIST ATP DMT Program 480.78

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302450	BG03

Pay This Amount	Indicate Amount Remitted:
$ 961.56	

Due Date of Payment: **December 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

0000000000000301246221201200100000009615635162000020302450 7

DETACH HERE DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	12/01/2001 - 12/31/2001	20302450	December 01, 2001

Previous Balance	$ 480.78	**Adjustments to Prior Bills**	$ 0.00
Payments Received	0.00	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	$ 480.78
(See Memo Details on last page of this invoice.)			
Total Balance Forward	$ 480.78		

POSTED

Total Balance Forward	$ 480.78
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 480.78
Total Amount Due	$ 961.56

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE

PAID

CK. NO._____

DATE_____

MS-96-1083

Thank you for choosing Oxford.

05600

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

DETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

05601

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 12/01/2001 to 12/31/2001

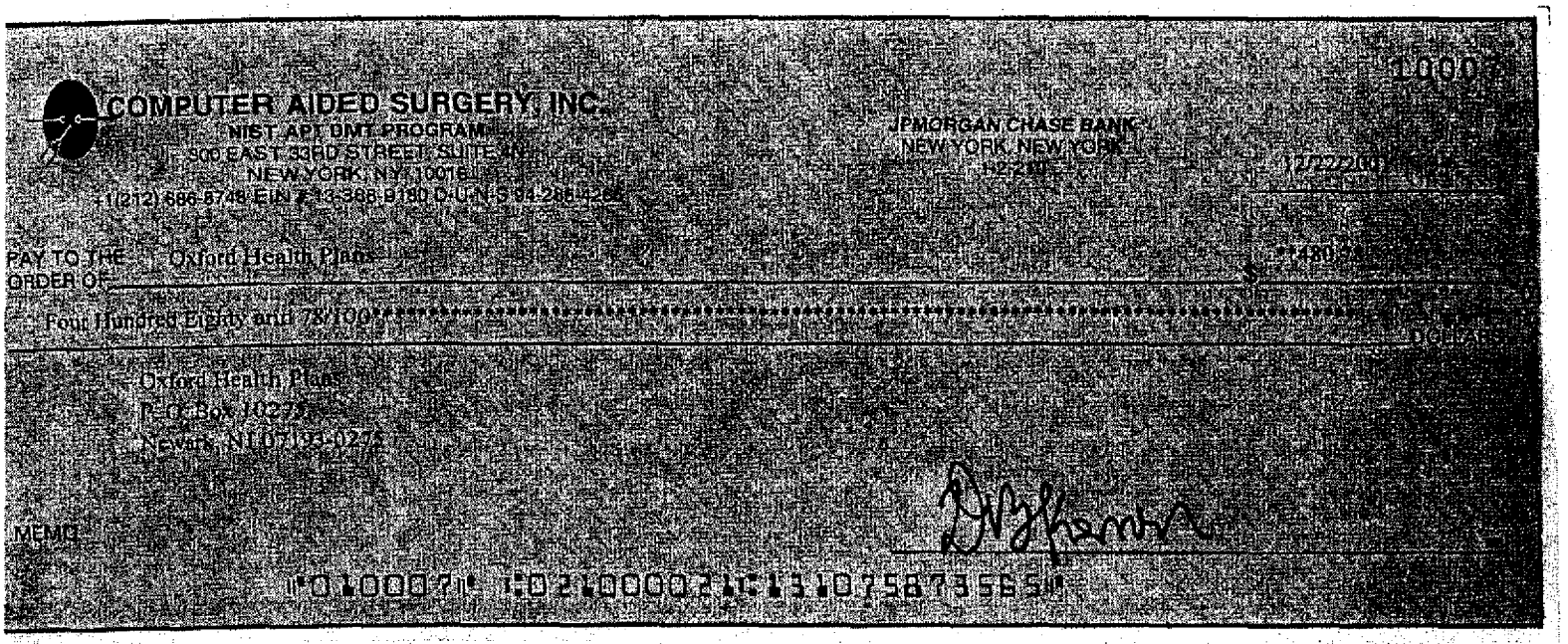
CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 480.78			$ 0.00	$ 480.78

PAID
CK. NO.
DATE

05602

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.



COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
500 EAST 33RD STREET, SUITE 30
NEW YORK, NY 10016
+1(212) 686-5748 EIN # 13-3868180 D-U-N-S 94-288-4282

10007

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
12-2401

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans $ 480.78

Four Hundred Eighty and 78/100*****

Oxford Health Plans
P.O. Box 10272
Newark, NJ 07193-0272

MEMO

⑈010007⑈ ⑆021000021⑆ 530758735⑈

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Oxford Health Plans

12/22/2001 **10007**

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.

NIST ATP DMT PROGRAM
Oxford Health Plans

12/22/2001 **10007**

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
12/01/2001	Bill	Dec 01	480.78	480.78		480.78
					Check Amount	480.78

PAYMENT RECORD

NIST ATP DMT Program 05603 480.78

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20302414	BG03

Pay This Amount	Indicate Amount Remitted:
$ 480.78	

Due Date of Payment: **November 01, 2001**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

0000000000000301246221101200100000004807835162000020302414O

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	11/01/2001 - 11/30/2001	20302414	November 01, 2001

Previous Balance	$ 883.58	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	883.58	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		1 Total Healthcare Contracts	480.78
Credit Memos	0.00	**Current Premium**	**$ 480.78**
(See Memo Details on last page of this invoice.)			
Total Balance Forward	**$ 0.00**		

SCANNED POSTED

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 480.78**
Total Amount Due	**$ 480.78**

DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 EAST 33RD STREET
STE 4N
NEW YORK, NY 10016

NOTE

PAID
CK. NO.
DATE

MS-98-1083

Thank you for choosing Oxford.

05604

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

TACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

05605

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 11/01/2001 to 11/30/2001

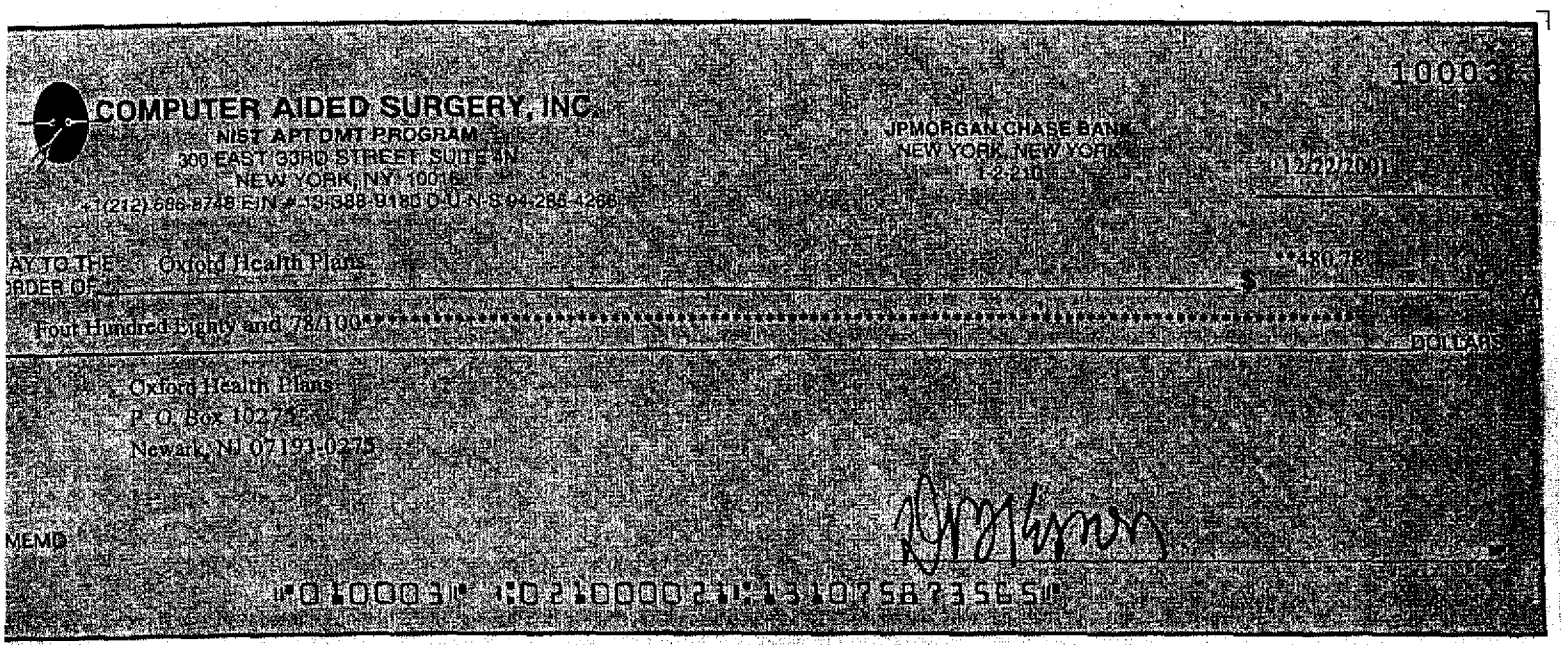
CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 480.78**			**$ 0.00**	**$ 480.78**

PAID
CK. NO.
DATE

05606

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 8N
NEW YORK, NY 10016
+1(212) 686-9748 E/N # 13-388-9180 D.U.N.S 04-286-4286

10003

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

12/22/2001

PAY TO THE ORDER OF Oxford Health Plans

**480.78

Four Hundred Eighty and 78/100********** DOLLARS

Oxford Health Plans
P.O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010003⑈ ⑆021000021⑆ 13107587356⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 **10003**

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

NIST ATP DMT Program 480.78

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

12/22/2001 **10003**

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/01/2001	Bill	Nov 01	480.78	480.78		480.78
					Check Amount	480.78

PAYMENT RECORD

NIST ATP DMT Program 05607 480.78

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

POSTED 06/17/02

Group Number	Invoice Number	Billing Group
CA2462	21269508	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: **July 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

Filed
NAW

00000000000003012462207012002000000129051269730000212695083

DETACH HERE DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	07/01/2002 - 07/31/2002	21269508	July 01, 2002

Previous Balance	$ 1,290.51	**Adjustments to Prior Bills**	**$ 0.00**
Payments Received	1,290.51	**Totals by Contract Type - Current Premium**	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	**$ 0.00**	**Current Premium**	**$ 1,290.51**

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,290.51**
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 027 5515
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00105515010Z

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 06/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05608

Thank you for choosing Oxford.

POSTED 01/10/03

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 07/01/2002 to 07/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 1,290.51**			**$ 0.00**	**$ 1,290.51**

00105515020Z

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

05609

10274

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-6748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

7/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010274⑈ ⑆021000021⑆ 310758735655⑈

Detach on back. Security Features Included

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

7/1/2002 10274

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
06/17/2002	Bill	21269508	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05610

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21083015	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,290.51	

Due Date of Payment: June 01, 2002

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

SCANNED

00000000000003012462206012002000000129051269730000210830154

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	06/01/2002 - 06/30/2002	21083015	June 01, 2002

Previous Balance	$ 1,543.55	Adjustments to Prior Bills	$ 0.00
Payments Received	1,543.55	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	$ 0.00	Current Premium	$ 1,290.51

PAID
CK. NO.
DATE

Total Balance Forward	$ 0.00
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,290.51
Total Amount Due	**$ 1,290.51**

**********AUTO**5-DIGIT 10016
N 038 7019
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00107019012

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 05/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05611

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 06/01/2002 to 06/30/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Desalle, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,290.51			$ 0.00	$ 1,290.51

05612

001D70190202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10197

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 84-265-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

5/22/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,290.51

One Thousand Two Hundred Ninety and 51/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO

⑈010197⑈ ⑆021000021⑆ 3107587356⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/22/2002 10197

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/06/2002	Bill	21083015	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/22/2002 10197

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
05/06/2002	Bill	21083015	1,290.51	1,290.51		1,290.51
					Check Amount	1,290.51

NIST ATP DMT Program 1,290.51

PAYMENT RECORD

DELUXE BUSINESS FORMS 1+800-328-0304 www.deluxeforms.com

05613

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	20941336	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,543.55	

Due Date of Payment: **May 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

00000000000003012462205012002000000154355351620000209413369

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	05/01/2002 - 05/31/2002	20941336	May 01, 2002

Previous Balance	$ 3,188.32	Adjustments to Prior Bills	$ 253.04
Payments Received	3,188.32	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.69
Credit Memos	0.00	1 Parent/Children	480.78
(See Memo Details on last page of this invoice.)		3 Total Healthcare Contracts	1,290.51
Total Balance Forward	$ 0.00	Current Premium	$ 1,290.51

PAID

CK. NO.

DATE

POSTED

Total Balance Forward	$ 0.00
Adjustments to Prior Bills	$ 253.04
+ Current Premium	$ 1,290.51
Total Amount Due	**$ 1,543.55**

**********AUTO**5-DIGIT 10016
N 010 1655
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

0010655102

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 04/08/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

05614

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

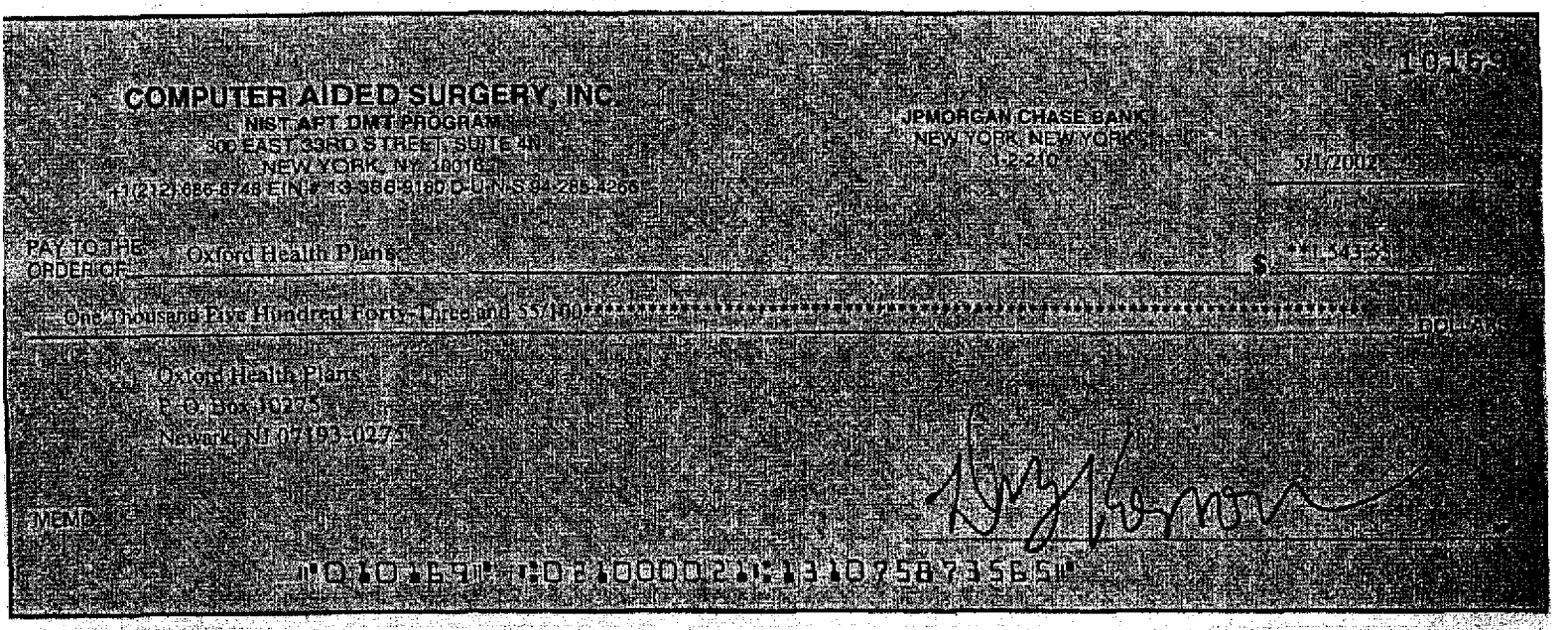
ALL ELIGIBLE EES
Coverage Period: 05/01/2002 to 05/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04	04/01/2002-04/30/2002	SUBA	253.04	506.08
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total.....							$ 1,290.51	.....		$ 253.04	$ 1,543.55

PAID
CK. NO.
DATE

05615

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.



COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
(212) 686-8748 FIN.# 13-3868169 D-U-N-S 04-285-4266

10169-2

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2/210

5/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,543.55

One Thousand Five Hundred Forty-Three and 55/100**********DOLLARS

Oxford Health Plans
P.O. Box 10295
Newark, NJ 07193-0295

MEMO

⑈010169⑈ ⑆000021⑆13107587356⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 **10169**

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

NIST ATP DMT Program 1,543.55

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

5/1/2002 **10169**

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/08/2002	Bill	20941336	1,543.55	1,543.55		1,543.55
					Check Amount	1,543.55

PAYMENT RECORD

NIST ATP DMT Program 05616 1,543.55

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

PAID

CK. NO._____
DATE_____

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 35162
NEWARK, NJ 07193

SCANNED

Group Number	Invoice Number	Billing Group
CA2462	20590751	BG03

Pay This Amount	Indicate Amount Remitted:
$ 2,150.85	

Due Date of Payment: **March 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

SCANNED

00000000000003012462203012002000000215085351620000205907511

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

POSTED

Oxford Health Plans®
INVOICE SUMMARY

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	03/01/2002 - 03/31/2002	20590751	March 01, 2002

Previous Balance	$ 961.56
Payments Received	961.56
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 0.00**

PAID

CK. NO._____
DATE_____

Adjustments to Prior Bills	**$ 1,113.38**
Totals by Contract Type - Current Premium	
1 Couple	556.69
1 Parent/Children	480.78
2 Total Healthcare Contracts	1,037.47
Current Premium	**$ 1,037.47**

PAID

CK. NO._____
DATE_____

Total Balance Forward	**$ 0.00**
Adjustments to Prior Bills	**$ 1,113.38**
+ Current Premium	**$ 1,037.47**
Total Amount Due	**$ 2,150.85**

**********AUTO**5-DIGIT 10016
N 030 6714
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

00106714010Z

NOTE

THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 02/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05617

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

03,03S ALL ELIGIBLE EE'S-METRO
Coverage Period: 03/01/2002 to 03/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69	01/01/2002-01/31/2002	SUBA	556.69	
								02/01/2002-02/28/2002	SUBA	556.69	1670.07
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 1,037.47**			**$ 1,113.38**	**$ 2,150.85**

05618

001067140202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

3146

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

3/1/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,113.38

One Thousand One Hundred Thirteen and 38/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

VOID IF NOT CASHED IN 90 DAYS

MEMO

⑈003146⑈ ⑆021000021⑆ 13106829966 5⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

3/1/2002 3146

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751a	1,113.38	1,113.38		1,113.38
					Check Amount	1,113.38

CHASE 1,113.38

COMPUTER AIDED SURGERY, INC.

Oxford Health Plans

3/1/2002 3146

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751a	1,113.38	1,113.38		1,113.38
					Check Amount	1,113.38

CHASE 1,113.38

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05619

10076

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-286-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
12-210

2/28/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,037.47

One Thousand Thirty-Seven and 47/100********** DOLLARS

Oxford Health Plans
P.O. Box 10275
Newark, NJ 07193-0275

MEMO Group CA2462

⑈010076⑈ ⑆021000021⑆ 13 0758 7356 5⑈

OMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Oxford Health Plans

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
Oxford Health Plans

2/28/2002 10076

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
02/06/2002	Bill	20590751	1,037.47	1,037.47		1,037.47
					Check Amount	1,037.47

NIST ATP DMT Program Group CA2462 1,037.47

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-+800-328-0304 www.deluxeforms.com

05620

Filed
NAW

Oxford Health Plans®
Remittance Advice

Group Number	Invoice Number	Billing Group
CA2462	21815083	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,315.82	

Due Date of Payment: **October 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462210012002000000131582269730000218150835

DETACH HERE

DETACH HERE

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Oxford Health Plans®
INVOICE SUMMARY

PAID

CK. NO.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	10/01/2002 - 10/31/2002	21815083	October 01, 2002

Previous Balance	$ 1,872.51
Payments Received	1,771.29
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 101.22**

Adjustments to Prior Bills	**$ 0.00**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

Total Balance Forward	**$ 101.22**
Adjustments to Prior Bills	**$ 0.00**
+ Current Premium	**$ 1,214.60**
Total Amount Due	**$ 1,315.82**

**********AUTO**5-DIGIT 10016
N 018 3969
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
300 E 33RD ST APT 4N
NEW YORK NY 10016-9406

00103690102

NOTE

"THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 09/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP."

MS-98-1083

Thank you for choosing Oxford.

05621

Group Name	Billing Group	Group Number
Computer Aided Surgery, Inc.	**BG03**	**CA2462**

Please indicate how you would like your payment applied to your account balance.

Unless otherwise indicated, payments will be applied to the oldest open invoice(s).

PAYMENT BREAKDOWN	
INVOICE #	AMOUNT APPLIED TO BALANCE

DETACH HERE DETACH HERE

Failure to remit payment within 30 days of the Due Date may result in termination of coverage by Oxford.
All adjustments for Membership activity are made automatically by our system. Please do not make any manual adjustments to the total due.
Any financial adjustment for Membership activity not displayed in this invoice summary will be reflected in a future invoice.

OXFORD'S GOAL IS TO BE THE BEST CHOICE FOR CONSUMERS WHO DEMAND QUALITY.

A leading **physician network** • 24-hour healthcare guidance with ***Oxford On-Call®***
A new path to wellness through **alternative medicine** • Online access at **www.oxfordhealth.com**

Oxford Health Plans®

LEGEND FOR INVOICE DETAILS

CONTRACT TYPE

S	Single
D	Double
C	Couple
PC	Parent/Child
PCH	Parent/Children
F	Family

BENEFIT

HEALTHCR	Healthcare Benefits
DENTAL	Dental Benefits
LIFE	Life Insurance
AD&D	Accidental Death and Dismemberment Insurance

CODE

BGXFER	Billing Group Transfer
CTERM	Contract Term
CTIER	Contract Tier Change
DBCA	Add Benefit Coverage for a Dependent
DBCT	Terminate Benefit Coverage for a Dependent
DEPA	Activate a Dependent or a Spouse
DEPT	Terminate a Dependent or a Spouse
DOB	Date of Birth Change
DTCG	Member Date Change
MLCT	Member Life Class Termination
PREM	Premium Change
SALARY	Salary Change

CODE (continued)

SBCA	Add Benefit Coverage to Subscriber
SBCT	Terminate Subscriber Benefit Coverage
SUBA	Activate a Subscriber
SUBT	Terminate a Subscriber

NOTICE

According to the terms of your Group Enrollment Agreement with Oxford, premium payments are due on the first of the month. The purpose of this notice is to advise you that your group coverage may terminate on the last day of the coverage period indicated on page 1 of this bill (The "Coverage Period") if we do not receive the required premium payment by the last day of the Coverage Period.

If such termination occurs, your employees and their dependents will receive coverage for all claims incurred on or before the last day of the Coverage Period. No coverage will be provided for claims incurred thereafter. Any employee or dependent who has access to no other health insurance may be able to convert to an individual policy with Oxford. More information about this conversion option can be obtained by contacting your Oxford group representative directly.

FOR NEW YORK EMPLOYERS ONLY

Pursuant to section 217 of the New York Labor Law, you are required to inform your employees of the intended termination of their health coverage. This law requires that you do so by either hand-delivering or mailing to each of your employees, and by posting at conspicuous locations chosen as most likely to give notice to your employees, at least nine days prior to the intended termination date, a copy of this notice along with your own cover letter advising as to the intended termination of coverage. However, if your premium payment is sent to Oxford on or before the 20th day of the Coverage Period, or if you have arranged for similar replacement coverage for your employees provided by a different carrier (and filed affidavits to that effect with the Commission of Labor and Superintendent of Insurance), the law does not require that you provide your employees with notification as described above.

05622

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 10/01/2002 to 10/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058864765	Wynler, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							**$ 1,214.60**			**$ 0.00**	**$ 1,214.60**

05623

001039690202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

10514

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-388-9180 D-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

10/11/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,214.60

One Thousand Two Hundred Fourteen and 60/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 10/01/02 - 10/31/02

⑈010514⑈ ⑆021000021⑆ 13107587356 5⑈

Details on back. Security Features Included.

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 1,214.60

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM

10/11/2002 10514

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/01/2002	Bill	21815083	1,214.60	1,214.60		1,214.60
					Check Amount	1,214.60

PAYMENT RECORD

NIST ATP DMT Program Coverage Period 10/01/02 - 10/31/02 05624 1,214.60

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21609337	BG03

Pay This Amount	Indicate Amount Remitted:
$ 1,872.51	

Due Date of Payment: **September 01, 2002**

It's important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462209012002000000187251269730000216093370

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

POSTED 08/19/02

SCAN

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	09/01/2002 - 09/30/2002	21609337	September 01, 2002

Previous Balance	$ 3,081.80
Payments Received	1,290.51
Debit Memos	0.00
(See Memo Details on last page of this invoice.)	
Credit Memos	0.00
(See Memo Details on last page of this invoice.)	
Total Balance Forward	**$ 1,771.29**

Adjustments to Prior Bills	**$-1,113.38**
Totals by Contract Type - Current Premium	
1 Single	253.04
2 Parent/Children	961.56
3 Total Healthcare Contracts	1,214.60
Current Premium	**$ 1,214.60**

PAID
CK. NO.
DATE

Total Balance Forward	**$ 1,771.29**
Adjustments to Prior Bills	**$-1,113.38**
+ Current Premium	**$ 1,214.60**
Total Amount Due	**$ 1,872.51**

**********AUTO**5-DIGIT 10016
N 021 4865
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 08/06/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

05625

MS-96-1082

Thank you for choosing Oxford.

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 09/01/2002 to 09/30/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham						07/01/2002-07/31/2002	SUBT	-556.69	
								08/01/2002-08/31/2002	SUBT	-556.69	-1113.38
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058884765	Wynter, Nicholae	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,214.60	.....		$-1,113.38	$ 101.22

05626

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

00:04650232

10420

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
(212) 686-6748 EIN # 13-388-9180 D-U-N-S 94-265-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

9/6/2002

PAY TO THE ORDER OF Oxford Health Plans $ **101.22

One Hundred One and 22/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07195-0275

MEMO Coverage Period 09/01/02 - 09/30/02

⑈010420⑈ ⑆021000021⑆13107588?3565⑈

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

9/6/2002 10420

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/19/2002	Bill	21609337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

9/6/2002 10420

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
08/19/2002	Bill	21609337	101.22	101.22		101.22
				Check Amount		101.22

NIST APT DMT Program Coverage Period 09/01/02 - 09/30/02 101.22

VOID

SECURE BUSINESS FORMS 1-800-328-3304 www.deluxeforms.com

05627

Oxford Health Plans®
Remittance Advice

Filed
NAW

Group Number	Invoice Number	Billing Group
CA2462	21431559	BG03

Pay This Amount	Indicate Amount Remitted:
$ 3,061.80	

Due Date of Payment: **August 01, 2002**

It is important that you specify the invoice number(s) to which your payment applies. See reverse side.

Place in the enclosed envelope with address showing through window:

OXFORD HEALTH PLANS
PO BOX 26973
GENERAL POST OFFICE
NEW YORK, NY 10087-6973

00000000000003012462208012002000000306180269730000214315596

DETACH HERE

DETACH HERE

Oxford Health Plans®
INVOICE SUMMARY

PAID
CK. NO. 10379
DATE 08/02/02

Oxford encourages you to contact your Dedicated Group Service Associate (DGSA) with any questions regarding this invoice.

Computer Aided Surgery, Inc.

Group Number	Billing Group	Coverage Period	Invoice Number	Due Date of Payment
CA2462	BG03	08/01/2002 - 08/31/2002	21431559	August 01, 2002

Previous Balance	$ 1,290.51	Adjustments to Prior Bills	$ 0.00
Payments Received	0.00	Totals by Contract Type - Current Premium	
Debit Memos	0.00	1 Single	253.04
(See Memo Details on last page of this invoice.)		1 Couple	556.89
Credit Memos	0.00	2 Parent/Children	961.56
(See Memo Details on last page of this invoice.)		4 Total Healthcare Contracts	1,771.29
Total Balance Forward	$ 1,290.51	Current Premium	$ 1,771.29

SCANNED

POSTED 07/16/02

Total Balance Forward	$ 1,290.51
Adjustments to Prior Bills	$ 0.00
+ Current Premium	$ 1,771.29
Total Amount Due	**$ 3,061.80**

Filed
NAW

**********AUTO**5-DIGIT 10016
N 009 1814
DR. D. B. KARRON
COMPUTER AIDED SURGERY, INC.
STE 4N
300 E 33RD ST
NEW YORK NY 10016-9463

"0010181401102"

NOTE: THIS STATEMENT REFLECTS PAYMENTS RECEIVED BY OXFORD ON OR BEFORE 07/05/2002. Please do not make any adjustments to this invoice or send anything other than your payment to the lockbox, AS IT WILL NOT BE PROCESSED BY OXHP.

MS-98-1083

Thank you for choosing Oxford.

05628

Thank you for choosing Oxford.

INVOICE DETAILS

Computer Aided Surgery, Inc.

ALL ELIGIBLE EES
Coverage Period: 08/01/2002 to 08/31/2002

CURRENT PERIOD								ADJUSTMENTS TO PRIOR BILLS			TOTALS
Subscriber	Social Security #	Subscriber Name	Contract Type	# of Members	Coverage Type	Benefit	Current Premium	Period	Code	Premium	TOTAL
589750601	065708242	Dasalla, Charles	S	1	CSP03S	HEALTHCR	253.04				253.04
583372701	054425476	Karron, Abraham	C	2	CSP03	HEALTHCR	556.69				556.69
159736501	054425466	Karron, D	PCH	2	CSP03	HEALTHCR	480.78				480.78
599216701	058864765	Wynter, Nicholee	PCH	2	CSP03	HEALTHCR	480.78				480.78
Total							$ 1,771.29			$ 0.00	$ 1,771.29

00101614020202

The Contract Type on the Invoice Details list refers to the Contract Type of the core healthcare benefit, unless no such benefit exists for the Subscriber. Please refer to the Legend For Invoice Details on the back of the Invoice Summary for an explanation of Contract Type, Benefit, and Code abbreviations.

Invoice Details may be continued on the other side.

05629

10378

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
300 EAST 38RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8748 EIN # 13-3866-9180 O-U-N-S 94-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2-210

8/2/2002

PAY TO THE ORDER OF Oxford Health Plans $ **1,771.29

One Thousand Seven Hundred Seventy-One and 29/100********** DOLLARS

Oxford Health Plans
P. O. Box 10275
Newark, NJ 07193-0275

MEMO Coverage Period 08/01/02 - 08/31/02

⑈010378⑈ ⑆021000021⑆ 131075873565⑈

Detach at Perf. | Security Features Included

OMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002 10378

Date	Type	Reference	Original Amt	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
					Check Amount	1,771.29

NIST APP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

COMPUTER AIDED SURGERY, INC.
NIST APT DMT PROGRAM
Oxford Health Plans

8/2/2002 10378

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
07/15/2002	Bill	21431559	1,771.29	1,771.29		1,771.29
					Check Amount	1,771.29

NIST APP DMT Program Coverage Period 08/01/02 - 08/31/02 1,771.29

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

05630

invoice

P056092

CUSTOMER NO. CA8748

GENERAL COMPUTER & SERVICE
10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

SHIP TO:
COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10016

DATE	SHIP VIA	F.O.B.	TERMS
01/24/02	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	01/24/02	L	None

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1		NB-S/V	IBM THINKPAD 12P1992	1860.00	1860.00

All systems carry 1 year limited warranty on parts, 3 years on labor and 3 months on CPU's. DOA claims must be made within 7 days. There is a 25% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted. All returns must have prior authorization. 3% resto for late payments. Warranty will be void, when GCS sticker(s) is removed fro merchandise.

PAID
CK. NO.
DATE

SCANNED

POSTED

Charles Pasella

Filed
NAW

NonTaxable Subtotal	1860.00
Taxable Subtotal	0.00
Tax	0.00
Total	1860.00

05631

10074

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
500 EAST 33RD STREET, SUITE 4N
NEW YORK, NY 10016
+1(212) 686-8749 EIN # 13-388-5180 D-U-N-S 04-285-4266

JPMORGAN CHASE BANK
NEW YORK, NEW YORK
1-2210

2/28/2002

PAY TO THE ORDER OF General Computer and Service $ **3,832.00

Three Thousand Eight Hundred Thirty-Two and 00/100********** DOLLARS

General Computer and Service
Attention: Mic Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA

MEMO

⑈010074⑈ ⑆021000021⑆ 310758356⑈

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
General Computer and Service

2/28/2002 — 10074

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/24/2002	Bill	606092	1,680.00	1,680.00		1,680.00
02/21/2002	Bill	606320	2,152.00	2,152.00		2,152.00
					Check Amount	3,832.00

NIST ATP DMT Program 3,832.00

COMPUTER AIDED SURGERY, INC.
NIST ATP DMT PROGRAM
General Computer and Service

2/28/2002 — 10074

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
01/24/2002	Bill	606092	1,680.00	1,680.00		1,680.00
02/21/2002	Bill	606320	2,152.00	2,152.00		2,152.00
					Check Amount	3,832.00

NIST ATP DMT Program 3,832.00

PAYMENT RECORD

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

505233

CUSTOMER NO: CA8748

GENERAL COMPUTER & SERVICE

10 West 37th Street
5TH FLOOR
NEW YORK, NEW YORK 10018
(212) 594-1074

SOLD TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

SHIP TO:

COMPUTER AIDED SURGERY, INC
300 E. 33RD STREET
SUITE 4N
NEW YORK, NY 10018

DATE	SHIP VIA	F.O.B.	TERMS
10/12/01	Delivered	Origin	CC COD

PURCHASE ORDER NUMBER	ORDER DATE	SALESPERSON	OUR ORDER NUMBER
Verbal	10/12/01	L	None

QTY. ORDERED	QTY. SHIPPED	QTY. B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
46	46		TB-ST/DDS	DDS-2 TAPES	9.50	437.00
2	2		HD-ST336704LW	SEAGATE CHEETAH 36GB 15K/RPM	549.00	1098.00
1	1		HD-ST318404LW	SEAGATE 18GB SCSI U160/10K HDD	225.00	225.00
1	1		SC-29160N	ADAPTEC ULTRA160 PCI64 SCSI	245.00	245.00
1	1		HD-ST336752	SEAGATE 36GB FIBER CHANNEL / Return	545.00	545.00
2	2		MI-MR/SCSI	MOBILE RACK UW SCSI/80PIN	90.00	180.00
1	1		MI-KB/A	LINKSYS 4 PORT KVM SWITCH	79.00	79.00
1	1		MI-KB/A	LINKSYS 2 PORT KVM SWITCH	49.00	49.00
2	2		SC-A/2930	ADAPTEC 2906 SCSI CONTROLLER PCI	55.00	110.00
1	1		FM-3/U56E	3COM/U3R 56K V90 EXTERNAL / 1	95.00	95.00

All systems carry 1 year limited warranty on parts, 3 years on labor and 3 months on CPU's. DOA claims must be made within 7 days. There is a 25% restocking fee for returns after 7 days but within 30 days of the purchase.No return will be accepted. All returns must have prior authorisation. 3% resto for late payments. Warranty will be void, when GCS sticker(s) is removed fro merchandise.

POSTED

Returned 12 OCT 2001

NonTaxable Subtotal	0.00
Taxable Subtotal	3063.00
Tax (8.250 %)	252.70
Total	3315.70

05633

2997

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

10/26/2001

PAY TO THE ORDER OF General Computer and Service $ **3,315.70

Three Thousand Three Hundred Fifteen and 70/100********** DOLLARS

General Computer and Service
Attention Mr. Lee
10 West 37th Street
Fifth Floor
New York, New York 10018 USA
Customer CA 8748

MEMO

VOID IF NOT CASHED IN 30 DAYS

Security features included. Details on back.

⑈002997⑈ ⑆021000021⑆ 131068299665⑈

COMPUTER AIDED SURGERY, INC.
General Computer and Service

10/26/2001 2997

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/12/2001	Bill	605233	3,315.70	3,315.70		3,315.70
					Check Amount	3,315.70

CHASE Customer CA 8748 3,315.70

COMPUTER AIDED SURGERY, INC.
General Computer and Service

10/26/2001 2997

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
10/12/2001	Bill	605233	3,315.70	3,315.70		3,315.70
					Check Amount	3,315.70

CHASE Customer CA 8748 3,315.70

DELUXE BUSINESS FORMS 1-800-328-7205

05634

ATP PROPOSAL INFORMATION

05635

1 NIST-1262 Single Company ATP Proposal Cover Sheets

1.1 Cover Sheet Pages 1 of 4

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2003

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR ATP USE ONLY)

SINGLE COMPANY ADVANCED TECHNOLOGY PROGRAM (ATP) PROPOSAL COVER SHEET

(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

Public reporting burden for this collection of information is estimated to average thirty (30) hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, National Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administration Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION
Competition 00-01	B0600 / I0400	3 (Three) YEARS 36 MONTHS

4.A. OTHER ATP SUBMISSIONS
LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED

NONE

4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)

NONE

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

http://www.casi.net

6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [X] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY

7. EMPLOYER IDENTIFICATION NUMBER (EIN)

E.I.N. #13-388-9180

8. DUN AND BRADSTREET NUMBER

D-U-N-S 94-285-4266

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr.D. B. Karron (Ph.D.)
Chief Technical Officer
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION
(Address required, if different than Item 5)

Dr. D. B. Karron
President
Computer Aided Surgery, Inc.

TELEPHONE NUMBER: +1 (212) 686 8748
FAX NUMBER: +1 (212) 448 0261
E-MAIL ADDRESS: karron@casi.net

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PROPOSER	$ 30,000	$ 30,000	$ 40,000	$ 100,000
C. TOTAL (A + B)	$ 830,000	$ 630,000	$ 640,000	$ 2,100,000

12. PROPOSAL TITLE

Anatomic Computer Modeling for Precise and Accurate Therapies

13. NON-PROPRIETARY PROPOSAL ABSTRACT

Computer Aided Surgery, Inc. will develop a new computer application server that will take calibrated, encrypted raw images from a clients' medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet.
Our system will rapidly generate encrypted, precise, accurate, and variable resolution three dimensional tiled models applicable for diverse applications as radiation therapy, surgical planning, intraoperative guidance, rapid manufacturing of prosthesis, verification of surgical results, robotic surgery trajectory planning, patient communication, education and other customer specific applications
The novel idea, that enables the technological leap forward is Digital Morse Theory.
The essential insight of Digital Morse Theory is that it describes the behaviour of three dimensional SpiderWeb surfaces surfaces in terms of Morse Critical features.
These surfaces are the computational building tiles of the biologically and medically important objects we wish to parse from an opaque brick of bytes that compromise a volume data set.
We can build an index of all of the objects in a volume to utilize these elements in terms of their generator critical points. Our novel geometric construction algorithms will be embodied in a network based application service provider model. The server will upload from the radiological diagnostic image producer, and download to the therapeutic consumer model. We will function as a unique, super specialty medical imaging Internet Service Provider.

ADMINISTRATION/IPSG ELECTRONIC FORM

EXCEPTION TO STANDARD FORMS 424 AND 424A APPROVED BY GSA 4-01

1.2

05636

2 Cover Sheet Page 2 of 4

14. CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:

	YES	NO
i. IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
ii. WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
iii. DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☒
iv. IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
v. IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☒
vi. DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☒
vii. DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☒

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

CASI's reputation as a basic research company has made our efforts to raise private capital for this high risk project difficult Traditional paths to commercalization financing would require many years of academic research, which private equity will not fund.

Our goal is to use ATP funding to go directly from preliminary results with a novel proven theory to market dominance intellectual property available to all medical and scientific customers over the internet.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
D. B. Karron, PhD President and CTO, Computer Aided Surgery, Inc.	+1 (212) 686 8748
19. SIGNATURE D. B. Karron PhD D. B. Karron, Ph.D. President and C.T.O.	20. DATE July 6, 2001

NIST-1262 (REV. 7-2000) (PAGE 2)
ADMINISTRATION/IPSG ELECTRONIC FORM

05637

1.3 Cover Sheet Page 3 of 4: Estimated Multi-Year Budget – Single Company

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY				
	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor (CUNY CISDD)	$200,000	$110,000	$110,000	$420,000
G. Other (1st and 3rd year audits)	$10,000		$10,000	$20,000
H. Total Direct Costs from ATP	$800,000	$600,000	$600,000	$2,000,000
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared byProposer	$30,000	$30,000	$40,000	$100,000
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$836,500	$630,500	$630,500	$2,100,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$100,000
C..PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$836,500	$630,500	$630,500	$2,100,500
3. TASKS				
A. 1 Server hardware install and config	$ 412,500			$ 412,500
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,000		$ 210,000
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 211,000	$ 211,000
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J 10: Install click stream technology on clients			$221,000	$221,000
K. Total Costs of All Tasks (Same as Line L)	$836,000	$ 630,500	$643,500	$2,100,500

1.4 Cover Sheet Page 4 of 4 Subcontracts

PAGE 4 OF 28

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

CUNY Institute for Software Design and Development
City University Of New York Graduate Center
365 5th Avenue
Room 4319
New York, New York 10016

NAME OF CONTACT: Professsor and Exec Officer Theodore Brown
TELEPHONE NUMBER: +1 (212) 817-8191
FAX NUMBER: +1 (212) 817-1510
E-MAIL ADDRESS: TBrown@gc.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [X] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$ 420,000.00

4. DESCRIBE SCOPE OF WORK

Subcontractor will provide mathematical consult, software engineering and codeing services
algorithm design, implementation, and optimization to prime

Subcontractor will provide point of access to CUNY faculty, pay CUNY faculty visiting scientists, PhD students
Providing all fringes, overhead and ancilary costs for pass through by primt to ATP

5. IS THIS A SOLE SOURCE CONTRACT?

[X] YES (IF YES, EXPLAIN) [ ] NO

Justification for Sole Source Contract is based on the expected unique contribution
of the faculty, visiting scientists, and PhD graduate students.

1. NAME AND ADDRESS OF SUBCONTRACTOR

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [ ] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?

[ ] YES (IF YES, EXPLAIN) [ ] NO

NIST-1262 (REV. 7-2000) (PAGE 4)
ADMINISTRATION/IPSG ELECTRONIC FORM

2 Executive Summary

2.1 Scientific and Technological Merit

CASI (Computer Aided Surgery, Inc.) will develop an application to upload calibrated, encrypted raw images from medical imaging instrumentation (MRI, CT, Ultrasound, etc.), over the Internet. The system will generate precise and accurate, encrypted 3D tiled models with variable Level of Detail (LOD, variable resolution) for applications including: Radiation Therapy (RT), robotic minimally invasive surgery, patient communication, education and other customer applications via the Internet.

Current technology is deficient because it is time consuming, labor intensive, not automatic, and difficult to use. Expert operators produce results for each study that vary, even with the same data reprocessed by the same operator. It is not dimensionally stable or suitably precise for critical radiation or surgical therapy. Extensive hand retouching of the images and smoothing is needed to finish the models. Current segmentation and modeling technology is currently only practiced in research medical centers, and for expensive medical illustration for advertisements.

Competing methods reformat and reorient image planes using *ad hoc* inaccurate methods. CASI's improvement will use 3D surface modeling to rapidly obtain stable measurements delivered via web browser.

2.1.1.1 Technological Innovation

The novel idea that enables this technological leap forward is Digital Morse Theory (DMT). It describes the behavior of SpiderWeb surfaces by Morse critical features. These surfaces are the computational building tiles of bio-medically important objects. The algorithm indexes all the objects in a volume and segmentation is accomplished by object selection from the index (DMT graph). These novel geometric algorithms will be embodied as a network based application service provider. CASI will function as an Application Service Provider (ASP). This enterprise will function as a computer based geometric foundry for the casting of anatomical structures for biological, surgical, and educational purposes.

CASI will deliver the product models via Virtual Reality Modeling Language (VRML). Customers will manipulate models by mouse, and other virtual reality methods. The click stream behavior of the client will be learned by neural net content personalization technology.

DMT insight enables users to select entire assemblages of components to build desired features without introducing artifacts (segmentation 'tool marks'). With novel mathematical theory, computer graphics programming experience, and clinical research experience, CASI is 4 years to market dominance in high tech medical modeling. We will offer a rapidly delivered, internet based solution for practical patient-specific, tailored requirements, resulting in better diagnosis and better therapeutic quality assurance at mass production costs.

2.1.1.2 High Technical Risk and Feasibility

The technical risk is that the medical user may have difficulty finding desired objects. For most situations, the object is selected from the DMT graph. In difficult or weak images, additional processing may be required for adjusting contrast and surfaces to suit the user requirements and retain dimensional fidelity. DMT is an innovative algorithm with an unproven ability to solve real modeling problems in a production setting. Common wisdom in the field teaches that volume imaging is the technology of choice for many applications because tiling algorithms make too many tiles, behave poorly with noisy data, and connect extraneous objects therefore confusing the resulting model. Iso-contours and surfaces are used in topographic mapping, meteorology, and other fields, so that there are spillover benefits.

The feasibility of the project is based on preliminary research sponsored by DARPA and results through subcontract with the NIH Visible Human Project (VHP).

2.2 Potential for Broad-Based Economic Benefits

CASI will leverage the large national investment in medical imaging industry by improving image understanding and the quality of decisions based on 3D image stacks. CASI will create new

markets for computer biomedical modeling, and propel diffusion of this information to physicians and their patients.

There is an established industry of medical illustration by commercial medical illustrators for medical communication, education, and advertising. The market for patient specific, cheap and rapid anatomic models for critical application will be clearly much larger than diagnostic imaging and medical illustration. CASI modeling technology, both physical and computer, real and virtual, will benefit the nation by better patient diagnosis, treatment, communication, and teaching. The technology will improve the realization of treatment plans, reduce hospital stays, and enable surgical robot motion planning for minimally invasive surgery, better radiation therapy planning, etc. Patient workups will have the artistic equivalent of an oil portrait by a master painter in the hyperrealism school drawn with the dimensional fidelity of an architectural template. The technology will draw with the accuracy of a micrometer caliper, the precision of an industrial robot, with a reasonable cost, with a market value to the patient/customer in thousands of dollars, with the speed of a Polaroid – Land instant snapshot

2.2.1 National Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

2.2.2 Need for ATP Funding

ATP Funding is required because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business to bring it to market. CASI needs the funding to focus on the production of anatomic models for radiation treatment planning, neurosurgery and medical computer graphics and animations. Building on the NIH Visible Human Project (VHP) preliminary results, CASI will creates new markets that will be profitable within 5-years time. The CASI vision time frame, along with no near term profit projections, is too long for conventional commercial funding.

2.2.3 Pathway to Economic Benefits

This Internet solution will grow explosively, as it is accepted in the state of the art. Internet payment systems provide the infrastructure for direct revenue recovery and interaction with customers. Insurance carriers reimburse costs of 3D reconstruction studies at the two to three hundred dollar levels. The high cost of preparing 3D renderings, and difficulty making critical decisions based on them, had made this unprofitable until CASI.

CASI's intends to become the clinical modeling resource firm. CASI will go beyond medical illustration, becoming a reference standard for dimensionally precise and accurate anatomic models. These will be used for critical treatment applications. The goal is to reduce the cost of generating these models from tens of thousands of dollars and hundreds of man-hours to pennies and the labor time to seconds - literally.

Compared to the established market for high-resolution graphical representations in the medical illustration and advertising industry, there is a much larger market for cheap patient specific diagnostic 3D models.

CASI's first market entry is Radiation Therapy. CASI will leverage many other market sectors by licensing and technical support including direct competitors, forensic image processing companies, histopathology image processing companies, surgical robotics companies, medical imaging equipment manufacturing companies, and picture archiving companies. The state of the art will benefit, in area as diverse as semiconductor process engineering to weather prediction. Any field that uses isosurfaces to understand an underlying physical process will benefit.

05641

3 Project Narrative

3.1 Scientific and Technical Merit

CASI will build a clinical geometry "foundry" casting clinical models in simplicial complexes of triangular tiles that define intricate, real surfaces in three dimensions. Instead of plaster, palladium, or plastic we use surface modeling technology. These models will be used for solving problems as calculating trajectories for radiation beams.

CASI will do this by using a new mathematical theory Digital Morse Theory (DMT) that describes the behavior of isosurfaces. Digital Morse Criticalities are special patterns in the data values where isosurface objects appear, merge, separate, or disappear as the threshold value is varied. These criticalities are, in general, local maxima (Peaks), local minima (Pits), and various kinds of saddles (Passes) in the dataset. By building a list of the locations and values of the Criticalities, CASI software can index (tree graph) all of the objects in a volume data relative to each, in terms of objects that surround other objects (parents), peers (connected by saddles), or are enclosed by other objects (progeny). This index graph is used to enable extremely rapid segmentation and interactively build biologically salient composite surface models from the component isosurface objects.

Further, we will accomplish important image processing and model fusion operations based on matching (registration) images containing common features between models from different imaging modalities of the same anatomic region. We can track and quantify model changes during growth, pathology, and therapy. We can measure several difficult to precisely measure metrics such as surface area, volume, and various moments (center of area, center of mass, standard variability, kurtosis and so on). We can also construct various minimal space curves of trajectories for optimal surgical approaches in terms of Critical Lines (minima and maxima paths between objects), and other applications of computational geometry properties from DMT derived models.

When: We expect to have working alpha prototype systems operating on the web within two years, and beta site clients functioning in four years

We do this because many applications in medicine and the biosciences require a geometric understanding to solve problems at a fundamental level, from which to make critical therapeutic and tactical decisions. These decisions are based on critical dimensions, clearances, access trajectories, and to minimize trauma to no-go regions that must be zealously protected during invasive surgical procedures. The biomedical industry needs patient specific maps, inexpensively produced, with high fidelity for a wide range of therapies. These include radiation therapy, image guided therapy, keyhole brain surgery, minimally invasive robotic surgery, functional modeling of the brain, protein and enzyme kinetics, to cite a few. Engineering solutions to these, apparently simple binary decisions are based on biological morphology from DMT based models are an important problems. The PI's experience in the computational geometry, morphometrics, computer graphics skills, and the insight that DMT provides, propel the PI to make the fruits of DMT widely Internet accessible to physicians and patients.

This project will integrate a range of computer and engineering technologies to connect medical image generators to medical model consumers via web browser based technology. The key to the success is not in the existing technology. Success will be due to the implementation of Digital Morse Theory into a new technology, supported by these ancillary data collection and delivery technologies.

Innovation in computer anatomic modeling technology is by innovation in applied mathematical theory.

Our project is feasible because of preliminary promising results with in the NIH Visible Human Project (VHP) female "Eve" data set[1]. The PI has powerful theoretical results[2] that are just being published in the field. Our business prospects are feasible because of the CASI patent position[3]. CASI

[1] Karron 2001
[2] Cox and Karron 2001
[3] Karron, Cox, and Mishra US Patent #5,898,793

05642

has been in business since 1995 as an advanced research and technology research firm, and benefits from the PI's long background in the surgical/medical computer graphics field with publications in the field from 1985

A promising opportunity: The explosion of interest in digital anatomy, virtual humans, visible humans, visible embryos, and even the visible frog project has popularized the concept of computer representations of internal biological and medical anatomy. Two recent Hollywood movies were based on anatomic computer graphics special effects. Multimillion-dollar contracts are being negotiated with computer animation and medical illustration firms for major media outlets (National Geographic and the Discovery Channel). However, the state of the art has not kept up with the demand for much more than pretty pictures and stunning animations. These firms hire a large numbers of technicians to hand segment and retouch manually segmented contour rings from a very large number of slices. Various power assist algorithms are used to reduce the labor intensity of this work, but the size of the raw data sets outpaces the ability of animation staffs to segment, retouch, and render imagery. Computer graphics researchers are developing animation techniques based on this primitive and painstakingly produced geometry. Anatomists spend years developing hand tiled geometric models and animating them. US contractors are failing to meet their milestones and contract deadlines with the VHP data. Firms are leaving the field of medical based animation derived from real data because of the very high costs and long lead times for segmenting desired objects out of pixel anatomic data. Clinical researchers and biological scientists are calling for more data sets of a representative samples of the American population while others are calling for increased resolution imaging of each digitized human. With the potential for a large population of male, female, pediatric, pubescent, adult, and geriatric representatives of each ethnic group, we can expect a very large national sample terabyte scale digital humans. That is one terabyte per sample person so digitized. Clearly, new Level of Detail Management (LOD) technology is required and is a benefit of DMT technology.

This project will advance the state of the art in computer-aided design for biomedical applications, 3D computer graphics, applied computational geometry, rapid prototyping and manufacturing, and robotic surgery. When the PI started this research, the motivation was to produce "correct" isosurfaces for neuromagnetic modeling. Nagging problems with isosurfaces produced by the popular Marching Cubes algorithm of Lorensen and Cline prompted our formalization of a Digital Morse Theory from classical Morse Theory to establish a correct connectivity while moving through all values of iso-threshold. The marching cubes approach is based on a fixed look up table to build triangular tiles in a voxel (defined as boxes with data values at the box vertices). Various fixes to the apparently minor problems in the algorithm are in the computer graphics literature. The flaws were rare, and the frequently invisible in an object with hundreds of thousands of triangular tiles. The fixes solved the problems with small holes in the data in noise by tiling ambiguous cases with a consistent fixed tile orientation. However, for critical measurements and establishing topological, connectivity between objects, in noisy data, isosurface shell models are generally not considered the approach of choice.

The PI's basic research finding was that there are interstitial critical saddle points. The transition in connectivity occurs precisely at that point and threshold value. This saddle depends only on the boxel (2D box element, and voxel face) vertex corners, even for voxels (3D volume element, a 3D cube with volume with data values at the corners). A corollary of this finding is that any fixed lookup table approach to isosurface tiling in the immediate vicinity of a saddle critical point (The so-called "ambiguous" or "4 threshold crossing " tiling cases) results in connectivity errors in general with a probability of ½. Saddle critical points are recognized by their characteristic pattern of high/low/high/low vertex values as we circulate around the boxel perimeter. DMT resolves these saddles by subdividing the boxel on the saddle point, effectively changing it into a vertex saddle point. This is different from tetrahedral (or other simplicial decomposition) composition of an ambiguous voxel, because there are still multiple apparently equivalent tetrahedral decompositions. Tetrahedral

decomposition moves the ambiguity from the tiling to the tetrahedralization. There is no ambiguity in the DMT subdivided voxel/boxel, as it can never have hits (threshold crossings) on the added subdivision edges. Thus, the orientation of the connections changes relative to the critical value. In this way, as we sweep the iso-value through the saddle critical value, there is only one connection change, precisely at the critical value, and no other value [4]Any other change in connectivity is spurious and causes multiple connectivity jumps as we smoothly sweep through the volume element. Further, the wonderful hierarchical nesting property that Jordan Manifold surfaces exhibit is those we expect in continuous Morse Theory. This important property is destroyed under any other rule set.

The PI believe that other graph based analysis of images in terms of isosurfaces or edge extraction algorithm was not successful because of the faulty nature of the surfaces. Graph based image analysis produced complex graphs that were difficult to understand. DMT graphs are by their very nature hierarchical and rooted in the image/volume.

Spillover Benefits are that isosurfaces are widely used in a number of disparate data analysis situations, *i.e.*, petrology, meteorology, forensic image analysis, hyperspectral imaging, image compression, and understanding. Scientists in other application areas will use our server to build market and problem specific application services. SpiderWeb model scan represent turbulent fluid flow shear surfaces, separation surfaces, cavitation phenomena, and other highly intricate surfaces. SpiderWeb models are noise proof, in that they properly model noise instead of breaking apart or connecting incorrectly. We can represent the relationship between intricate fluid flow structures by the DMT graph representation where computer graphics does not reveal internal structures. We expect that research into many important biophysical phenomena, such as cell membrane porosity, receptor mechanics, and enzyme mechanics will benefit from our tool and analysis. From the preceding list of spillover benefits one can see the contribution to the United States scientific and technical knowledge base, as any application that makes use of surface analysis will benefit by using our technology and ASP.

Project team qualifications; The PI formed the prime contractor company, CASI in 1995. The PI has combined expertise in plastic surgery and neuromagnetic functional imaging dating back to the 1980s (Cutting et al 1986) and advanced mathematical theory in the 1990's (Karron 1992). Our original motivation for geometric modeling was derived from research on neuromagnetic brain anatomy structural and functional modeling. The research evolved into work with cinematic cardiac modeling. The company was founded with a Phase I SBIR Grant from DARPA Advanced Biomedical Technology Grant and went on to do a Phase II grant, and a Phase III add on grant. We also obtained DARPA funding for Digital Morse Theory in the Advanced Computational and Applied Math program at the DARPA Defense Sciences Office. Dr. Karron has run the company web site and ISP since 1995. CASI was founded to be a superspeciality medical surgical ISP. Our web site has been on the air for 6 years, and is well indexed by all of the leading indexing services. This is the basis for our inspiration to run a 'computer anatomic foundry' as an ASP. Dr. J. Cox has been working on the mathematical underpinnings of DMT with Dr. Karron since its inception. Dr. Cox has extensive theoretical and practical experience in new algorithm mathematical description, proof, efficiency evaluation, optimization, and coding in C++ and derived languages. Dr. G Wolberg has many years experience in digital image warping, registration, and is an expert imaging scientist.

3.1.1 Technical Rationale

3.1.1.1 Technical rationale introduction and perspective

The goal is to build surfaces that can be used for object modeling and trajectory analysis. Users will make vital decisions based on the distances between objects, surfaces, and points. Lives will depend on these measurements. Many algorithms and technologies from computer graphics are not of high enough quality for these critical applications. Good enough for graphics display, is not good enough; too time consuming, not repeatable, or too expensive for many important medical

[4] Karron and Cox 1995

applications. CASI requires topological surface tiling make correct connections. Geometric calibrations from the source images must be preserved, and segmentation artifacts (i.e., tool marks) must be eliminated or minimized. Where the image is manipulated, the 'cut' surfaces must be clearly marked so that the user knows what is artifact surface. Hand retouching of objects is expensive, time consuming and introduces additional warpage issues, which reduces confidence on these objects for critical measurements. By preserving calibration at the imaging equipment level, we can precisely and accurately manage warpage and coordinate system disparities between multiple data sources.

Technical challenges that display significant recognized uncertainty of success by experts in the field: Computer graphics and computer modeling are distinct fields. Good enough for computer graphics will not be good enough for our surgical and treatment applications. Measurements of biological shapes are made difficult by the lack of best practices and standards in the field. This project will help establish best practices for this emerging field. The field biomorphometrics is contentious. Biological shapes require new technology to understand, measure, and manipulate. There are no straight reference edges, circular arcs, or fixed points on which to base a Cartesian coordinate system. Living things are constantly in motion, over time scales of seconds to years. There are a large number of parameters required to describe geometric regions, and no generally accepted theory for a complete description of an organisms shape, much less for diagnostic and therapeutic manipulations of this shape. Industrial metrology is ill suited for such complexities. We intend to extend the limits of the field

Isosurface methods are be used to provide object geometry. However, isosurface methods are not generally considered a preferred segmentation method. This is because previously we have not been able to calculate or visualize clearly exactly, where a particular isosurface object connects to other objects that we do not wish to include in our intended object (the Segmentation Problem). Indeed, the very surface from an object we wish to extract generally obscures the attachment saddle points where our desired object connects to undesired objects. This has been the major difficulty in three-dimensional isosurface based rendering. Other methods, such as volume rendering, are aesthetically pleasing but do not provide geometric rigor and insight required for future analysis and use. Refinements in volume geometry based on volume imaging do not consider topological issues. An algorithm that fit a surface around a cloud of points, or shrink-wraps a minimal area surface around a volume object, forces the topology to that of a single object. It is possible to iteratively build volume image objects into multiple objects, but it is tedious, expensive, and fraught with geometric problems. Unguided isosurface marching geometry runs amuck, covering adjacent objects and obscuring the scene. For critical applications, such as surgical anatomic modeling, we need properly connected surface geometry. Hand segmented objects contain segmentation artifacts, and do not nest properly inside superior and surround inferior objects. New thinking is required to overcome these difficulties without resorting to brute force segmentation by hand drawing slice wise rings, no matter how quickly a professional segmentor can draw rings. There are always going to be too many slices. Artifacts introduced by the illustrator's hand are unacceptable for precise analysis.

There are serious limitations of the state of the art in segmentation technology and theory. Currently, selecting objects in one slice only is a time consuming and frustrating exercise. The partial solution is that the segmentor can see a portion of the object in the image plane. With rapid 2D contouring, the user can quickly find a suitable contour ring from a seed point. This line represents the intersection of a larger surface through the seed slice pixel image plane. We then use this to seed a three dimensional surface. However, the segmentor may find that the surface may have attachments to other objects we do not wish to include in our desired object. The segmentor will need to hunt down the attachment points and do 'something' damming. This is the current state of the art in segmentation.

DMT calculates the connections (DMT Criticalities). DMT segmentation minimally perturbs the contrast at attachment points to achieve the separation we desire. In RGB space, the segmentor may find that there are attachments in one portion of color space, and a suitable segmentation surface

exists in another portion of color space. The goal of the segmentor menu is to navigate a segmentation surface through color and other (CT, MRI) spaces; a task 3D interactive computer graphics does not make simple or help visualize.

Isosurface algorithms generally over-tile a surface. Each triangular tile is constructed independently of its neighbor. The size scale of the triangles is less than the voxel size, and in a large data set, the number of triangular tiles can become burdensome to manipulate and display, particularly in real time. The current state of the art is to build a marching tiled surface, then use triangle decimation to collapse almost co-planar triangular tiles into one another. This approach generates large intermediate memory consumption (bloom) of having to build a fully resolved surface then decimate it. This approach, while functional for graphic display purposes, is not deterministic. This means the resultant tiling is very different for every seed tile used to decimate a surface. Decimation changes the geometry of the decimated object in an uncontrolled and possibly unsuitable way.

Digital Morse Theory can provide a solution to these limitations in the state of the art. It can be used as a novel basis for segmentation, data fusion, and LOD management. The technical risks are than that the algorithm has not been fully implemented, tested, power tested, and accepted in the image and modeling processing community. The algorithm may have computational bottlenecks as we scale up service to production levels on very large images. We ameliorate this risk by using a heavy-duty computer server that can manage large intermediate calculations and memory requirements.

Related topics are hot research on level set theory, isosurface methods, differential equations, and Morse theory. An exhaustive bibliography is beyond the scope and page limits of this proposal, but we refer to the work of J.A. Sethian, Jack Snoeyink, Chandrajit Bajaj, Robin Forman, Stan Osher, John Hart, Carroll K. Johnson, and others. Some of the key theoretical ideas we seeking to develop in medical modeling (Segmentation manipulation by DMT Graph) were explored by C.K. Wall in "Surgeries on Compact Manifolds" (1964, republished 1970, and 1999) by the American Mathematical Society. Marsdon Morse published "The Calculus of Variations in the Large" in 1932. Our principal contribution to the field is the realization of Morse Theory in discrete representations of the underlying continuous world. We make Morse Theory computable. Very recent applications of Braid Theory in Morse Theory have been discussed in applications as diverse as fluid flow and air traffic control avoidance trajectory planning. The intellectual atmosphere is embracing Morse Theory. CASI's computational approach in Digital Morse Theory will have wide applications that we are most keenly aware. Indeed, medical surgery can be considered changing the topology of the patient; Mathematical and computer surgery on DMT object models is the next step logical step in computer modeling of surgical procedures.

3.1.1.2 What is Digital Morse Theory?

Digital Morse Theory describes the behavior of SpiderWeb iso-valued surfaces (US Patent #5,898,793). These surfaces are composed of a simplicial complex of triangular tiles. The surface has the property of being Jordan (no holes). The surface is manifold (no Klein bottles, with consistent normal vectors, a well defined inside and outside). The surfaces within any particular family are "Morseian," (family member surfaces nest entirely inside or outside each other. As we raise or lower the threshold isovalue, the surfaces arise or disappear at well-defined Morse Criticalities. These are kinds of local maxima, local minima, and various kinds of saddles. The surfaces arise from maxima (sources), disappear at minima (sinks), and merge at saddles. Therefore, by scanning through a dataset, we can identify all these component objects by cataloging only the criticalities by their characteristic bit patterns. This is computationally very efficient.

These SpiderWeb surfaces capture essential inflections (transitions from concavity to convexity) in object geometry. Fine scale features (noise) in the geometry create excessive numbers of triangular tiles. DMT provides a method that can reduce the density of tiling by removing smaller through larger scale geometry features in the surface. This is the basis for Level of Detail (LOD) management. For example, if we are using facial features to define a patent based coordinate system, a

natural fiducial point such as Nasion (the saddle point on the bridge of nose), can, shift unpredictably in triangle decimation technology. In DMT theory, the larger-scale saddle point remains stable while the smaller, noisy surface features are relaxed smaller to larger, in a hierarchical fashion.

A family of isosurfaces is the collection of surfaces that shares a "one to one" mapping for any point on any member surface to any other such member surface. At Morse criticalities, and only at criticalities, does the mapping property change. This is due to the creation of a new object, the destruction of an object, or the connection to another, object. By showing the Morseian relationship between criticalities (nesting), we establish the relationship between families of surfaces. Because the server can quickly find the Digital Morse Criticalities as bit patterns in the data, we have a new, powerful, and fast way to make topologically coherent, geometrically sound, realizable objects from an image data stack.

A Digital Morse Theory Graph (DMT Graph) is a hierarchical linked list (graph) of all of the separable objects in an image. Each object is identified by its source criticality. We cannot see all of these objects simultaneously because most of the objects are inside other objects, and therefore obscured. Computer graphics does not elucidate the relationship between objects. The hierarchical nature of the DMT Graph is derived from the isosurface families being Jordan Manifold.

There are a number of important practical uses for this insight. We can supply instructions to a rapid prototyping system for making any object or collection of objects in our images. We can rapidly manufacture fixtures to hold patients precisely and accurately for RT beam steering. Further, we can define optimal paths between these objects, such as minimal distance paths, minimal height paths, or minimal paths subject to some other type of constraint. Constrains surfaces would include maximal avoidance from no-go regions (blood vessels, eloquent brain cortex, or some such vital structure that must not be affected by our surgical robot manipulator). Very recent applications of braid theory to these Morseian paths may be a very efficient method to calculate robotic trajectories and radiation treatment beam plans.

3.1.1.3 The Fish Tank thought experiment: Counting Islands as the water level changes

The essential insight of continuous Morse Theory can be intuited by a thought experiment. Consider a rectangular fish tank. Into this tank, we pour small quantity of sand such that we have two smoothly sloping small hills, one taller than the other. Now, we fill this tank to the brim with water. We now start a count of the number of island objects as we very slowly drain the tank. Our first observation is that there are no island features in our tank scene. As the water level drops, we observe the water level just coincident with the peak of the tallest sand hill. We notice behavior of the water at the critical peak of the hill. We get a degenerate point island contour, with zero area, zero perimeter, and infinite curvature. A vanishing small change in the water level and this point contour expand into a tiny island. We increment our island object count by +1. We continue to drain water from the tank and observe the birth of the second island at the peak of the second little hill. We again increment out island object count by +1 to two objects. As we continue to observe the drop in water level in our tank, we observe the two island contours expand and grow toward each other. As the water level reaches the level of the critical saddle point between the two hills the island contours touch at precisely the saddle point. We observe that our object count decrements by –1 to give a total island count of one. The essential feature of this rubric is that we only need to count the peaks and passes to inventory all of the object islands in our scene. This approach works even as we increase the complexity of the scene. We can use the same idea of enumerating peak, pits and pass criticalities in a very complex archipelago of island features, at any size scale, or any range of size scales, including noise at any size scale.

3.1.1.4 Why a Digital version of Morse Theory?

Morse theory works precisely because it solves the problem of singularities in data models. CASI will use its digital version of Morse Theory that works on computers with pixilated data, which will yield the same results as continuum Morse theory on analytic Morseian functions. Digital Morse Theory extends Morse Theory to discrete data, such as a digital image. Digital Morse Theory

describes the behavior of SpiderWeb surfaces and objects. There has been significant research effort to build quickly computable surfaces. There is little work on technology that effectively describes all of the isosurface objects in a volume data set. No research provides a practical method of indexing all of these objects in a useful and comprehensive fashion. In order to make Morse Theory work in this digital setting, DMT adapted the notion Peaks, Pits, and Passes in subtle but important ways. We extended the idea of a Peak to include not just a point peak or pit, but plateau peaks, and pits. Criticalities can also be ridges, extremum of curvature, and umbilicus of curvature (a curvature saddle). Saddles had to be extended to include not just vertex saddles (where the saddle point is collocated on a vertex) but also the most common interstitial saddle point. This solved the so-called problem of "ambiguous" voxels. This means that the surface is completely determined, unambiguously tiled, and stable surface representation in any texture or noise.

3.1.1.5 Digital Morse Theory for rapid effective semiautomatic segmentation

The eye sees interesting objects in a 2D image and the mind would like to reach into the image and isolate (segment) that object from the surrounding pixels. If the 2D image is a slice through a stack of slices imaging a 3D volume, we can attempt to segment the entire object from the surrounding voxels, including the unseen portions above and below our planar sub-sample. If we are lucky, we can use 2D isocontours lines to estimate 3D objects. The current state of the art in segmentation is to select a seed location and use that seed to start propagating contours lines in the reference image plane and contour surfaces in the volume image stack. The problems arise where we have a likely looking contour ring object, and use that to seed a volume object surface. What may look appropriate in one slice will frequently run amuck and connect inappropriately to other extraneous objects in other slices. The segmentor needs some guidance as to where the object that we wish to segment in any one image slice will connect to other objects anywhere in the volume image stack; including the currently visible slice, and/or in slices above or below. To make matters worse, the very surface we are seeking to grow obscures the critical features where it connects to other objects.

The current state of the art is to build pixel fences of higher valued pixels to constrain a growing surface. This is a modified kind of image retouching. We are attempting to retouch not the object, but just a vanishing distance beyond the objects' borders. It is retouching almost blindly, in hope that we are corralling our emergent surface appropriately. A lot of fencing may be used in a complicated object. While not all fence objects are required, they will change the shape of the object in the immediate vicinity. In order to guarantee that our surface won't leap over the pixel fence, we have to use a very high value, typically fully saturated white values at the upper end of the image histogram. By raising a high fence around the object, we are changing the strength of the surface. The strength of the surface is the intensity of the gradient normal to the surface. A surface can be weak if the delta intensity crossing from inside to outside is very small, or an identical surface can have a very large intensity change across the threshold value. The only way the surfaces can be independent of the strength of the surface is for the strength of the surfaces be identical at all points. Therefore, any uneven changes in the strength of the surface (which would result from hand carving or hand fencing by changing pixel values) would introduce geometric changes in the surface that we have dubbed 'tool marks'. Typically, these artifactual features are removed by post processing operations to smooth out rough spots. This makes using this technology for modeling expensive, time consuming, and requires an expert operator.

Edisonian invention vs. Advanced Math Insight: The state of the art in image segmentation is trial and error, cut and fit, iterate, and refine; reminiscent of Edison's attempts at managing the voltage drops in the early DC power distribution grids. Edison built scale models of the grid with copper wire, and measured the voltages the subscribers on the grid would see. A young scientist came to Edison looking for a job, boasting that he could calculate the voltage drops without trial and error estimation. Edison needed a hard worker, but resented the hubris of the man. Eventually Edison eventually threw Telsa out. DMT afford a way to directly map/graph the objects in a data volume at every threshold, without browsing or exploring the volume with 3D interactive computer graphics. CASI will move

the state of the art out of Edisonian segmentation and into the deep insight that DMT provides; an application of advanced math to solve a multi-industry problem.

3.1.1.6 Decomposition of pixel image into DMT graph representation

The DMT graph is the first step in the analysis of an image in terms of its surface defined objects. All objects are composed of various implicit isosurface objects. This graph representation is a hierarchical index of all of the component objects in the data volume. Additional information can be encoded into the graph with the geometric shape information of each implicit object. Essentially this operation recodes the image intensity information into a system of peaks, pits and passes organized into parents, peers, and progeny (the PPP to ppp relationship). Further, each component of the object shape can be further graphed as a system of concavities, convexities, and their umbilici (the region between where the surface passes through flat. Since each object is a closed, manifold, this enforces the surprising and useful parent to progeny hierarchical organization. DMT analysis effectively turns a pixel image into a vector drawing in terms of contour line and simplicial triangular tiles.

3.1.1.7 Application of Union and Intersection operations to establish homology between images

Because each related images is a rooted tree graph, we can start matching trees by various graph-matching algorithms we will be designing with our computational geometry colleagues at the CUNY. Our algorithm design approach is based on the idea that the root of an image graph contains all of the area of the image. Each node under the root contains a normalized fraction of the image area relative to the whole of the image. In this way, the DMT graph is a completely dimensionless representation of an image in terms of area/volume fraction and Morse criticality a union image graph is all of the common image features between two related images, such as an MRI and a CT image. It is calculated by recursive descent searching into each node, then sub node. The intersection image is all of the independent features not common between two images. The novel applications of such a graph will be among the most exciting and useful new finding expected to come from this research. We believe that the brain uses this approach for steriopsis and the synthesis of range information from two related points of view. Previous efforts at image graph decomposition were confusing and generally considered not fruitful. Because the SpiderWeb surfaces are Jordan Manifold, they decompose naturally into a tree graph (because the surfaces don't interpenetrate and join only at critical nodes), and the results are natural to understand.

3.1.1.8 Medical Illustration and Medical Modeling

Medical illustration is the communication of a medical concept from the mind of the artist to the mind of the viewer. It is intended as an educational process, not necessary as data display and analysis. Medical Modeling, as we wish to compare and contrast against, is the technology for the building of geometric models of anatomic features. Without suitable tools for the segmentation and modeling of geometry from medical images, medical modeling can become medical illustration using three dimensional computer graphics because of excessive hand retouching and smoothing. While computer graphics is an important part displaying our computer anatomy, computer graphics is not the product and imaging it not out intention. We consider this a biomedical engineering project. However, we recognize that there is a significant need and highly profitable market in medical illustration and animation industry that we can serve and derive a significant revenue stream. This is because our technology can reduce the extreme costs of preparation of high-resolution anatomic images and animations significantly.

3.1.1.9 Computer graphics and the curse of dimensionality

As technology provides us with more raw data channels, at faster rates, at greater resolution, our ability to comprehend it is limited by our ability to visualize it in three dimensions, in three primary colors, interactively. High-speed interactive computer graphics, and advanced rendering algorithms, require slow, careful, and expensive examination of the spatial nature of the data by a dedicated expert. Each channel of information may be dependent on each other. Additional resolution may not increase our understanding of the relationship between objects. We need new ways to understand higher dimensional data where computer graphics overwhelms the visual system of the

observer, or requires extensive interactive exploration, observation, and analysis of an expert operator. As technology give us more channels of data, computer graphics can compound the "curse" of too many dimensions of data.

A DMT graph based topological understanding of complex higher dimensional (Color, CT, MRI, PET information dimensions) spatial relationship is our proposed "cure" for the "curse" of higher dimensional data channels. This is because a topological relationship can be represented independently of the dimensionality of the data; A ball in 3-dimensions is one node on the graph, as is a ball in 20 hyperspectral colors.

3.1.1.10 Description of technical challenges and barriers we will tackle

3.1.1.10.1 DMT for image segmentation

Segmentation for precise and accurate application requires the segmentor make no, or minimal changes in the image. For many images, we only need to find a path (segmentation plane) around an object. Where none exists, we need to 'carve' one. We require well-defined minimal 'surgical' changes in the image such that we minimize warpage in the resultant objects' geometry. We define a 'DMT Segmentation Operator' to manipulate connecting saddle values to enable wholesale connection or disconnection of objects; effectively carving (separating) and gluing (joining) objects with single mouse clicks.

In noisy data, or when segmenting in uneven difficult geometry (blood vesicles, nerves, thin bone), in order to separate an object multiply connected to its proximate objects, we have to introduce additional contrast to separate the desired object. We can restate the problem; what pixel locations with what value changes need to be applied to achieve the separation we specify. We employ a contrast mask image layer, to preserve the original pixel data values. Using the DMT graph, the user select the most proximate saddle nodes and applies the 'segment' operation to elevate or depress saddles as required to parse an object from its neighbors. We then mark this 'cut' surface so that we are aware that this is an artificial surface. As we make only the minimum changes in gradient, we minimize the introduction of 'tool marks', and maximally generate a smooth cut surface. Preliminary testing of this procedure has been most promising.

3.1.1.10.2 DMT for image registration

Image registration is any of a number of methods that translate, scale, and rotate an image such that common features in both images are made to be co-incident. The determination of the common features, or homologous points, lines, and regions, is typically specified by a technician's eye. The popular animation effect of morphing one (somewhat) related image into another image requires a lot of human interpretation to specify which points and image regions are to be warped into another. An important application in medical imaging is the combination of multiple imaging modalities into one image representing the fusion of features between both images. Manual determination of common features, particularly in cinematic medical image series, can be time consuming and expensive. Automatic or semiautomatic methods are needed. Digital Morse Theory provides a new means of image understanding to identify common features between one or many images.

3.1.1.10.3 Registration of images by DMT union operators and digital image warping

The goal of registration is to recognize homologous features in disparate view of the same scene. Decomposition of disparate images into DMT graphs is the approach for this project. An example would be calculating range information from two closely spaced Point of View (POV) images, or varying the MRI pulse sequence progressively from one sequence to another. At very small POV disparity (in distance, or pulse sequence), we increase the disparity between the two images. We will conduct experiments where we continuously calculate the DMT scene graph from two views with increasing disparity between the views. Our aim is to validate algorithms for calculating the DMT Union and Intersection graph. With a validated algorithm for calculating the Union between two scenes, we can do fully automatic registration between scenes and solve an important problem in image fusion, automatic steriopsis, and the CASI modeling service.

We can register disparate but similar images by calculating the common features of the images (union) without the disparate features (the intersection of the images). From the union graph, we can calculate the digital affine transform required to match each homologous node to occupy the same space (An affine matrix at each Morse criticality node). We can then apply the intersection image at each parent node to generate a topologically correct but warped to fit the union fusion image that is geometrically calibrated by one of the images' calibrations.

3.1.1.10.4 Bandwidth management

DMT based representations can be used to transmit an image from large features to progressively smaller images. This will be an important spillover benefit, in that we will be able to send images efficiently through limited bandwidth by organizing the image for transmission from largest to smallest component. We will be able to transmit a pixel image without drawing any pixels. We will transmit the image as large component contours first. Successively smaller and smaller contour objects will build on the client web browser, but the essential geometry of an image will build in the first data packets of the image. We will draw the vector geometry of pixel images at significant bandwidth savings. That way the image will more quickly recognizable very early in the image build process. Optimized picture transmission over the web important for sending images echoing clients data back down to clients browser.

3.1.1.10.5 Trajectory planning for surgery: Braided Digital Morse Theory

The state of the art in Surgical Robotics is remote actuators with video and/or haptic feed back. A true robot has some algorithm and model about the environment it is attempting to navigate. Improved algorithms for navigating inside the body are required which need models from which we can calculate internal trajectories. This is a technical challenge we believe we can tackle in this project because we can calculate optimal paths between criticalities. Between two peak criticalities, there must be a saddle criticality. New Variational Calculus and Morse Theory methods can provide a "least distance" or "minimum height" path between the two. We will research new concepts in Braid theory applied to DMT (Braided Digital Morse Theory) with Braid expert Professor. M. Anshel.

3.1.1.10.6 Trajectory planning for Radiation Therapy Beams

A particularly difficult tumor location to treat with radiation or electron beams is the breast. The goal is to destroy the cancerous tissue, which may or may not be a well-defined mass inside the breast, overlaying the thorax and in dangerous proximity to the heart and lungs. Patient fixation and re-fixation during the course of radiation therapy is difficult. In the current state of the art, it is expected that collateral damage be inflicted to the heart and lungs during high-energy breast RT. CASI and its clinical collaborators at NYUMC believe that with better modeling of the breast, the tumor, and the thorax, we can design better therapies. RT requires serial models the tumor during the course of therapy. CASI will be able to build models of critical organ geometry, design fixation jigs for the patient, and beam trajectories.

3.1.2 Assessment of success of the project approaches and alternatives

Our assessment of the success of this project is based these positive and negative features of our proposal:

3.1.2.1 PLUS

We have a comprehensive new theory that solves important problems in the state of the art in a number of fields. The theory is proven, and based on classical Morse Theory, and is a hot research topic (Braided Morse Theory, Level Set Theory, Contour Trees). The principals and faculty are world-class graphics programmers, applied mathematicians, expert in algorithm design, optimization, and complexity analysis, expert in ISP and web site management, and the DICOM Imaging Instrument interchange standard. The PI's preliminary results with 2D RGB (color) Visible Human project data are encouraging.

3.1.2.2 MINUS

The utility of our new algorithms are not established in surgical or radiological practice. The software is written as academic demonstrations and proof of concepts only. Significant work is

required to make the applied math solve our customers problems. We need to educate technologists and professionals in the field, as DMT graph segmentation is based on a new paradigm. Technical superiority of a new algorithm alone will not necessarily lead to widespread acceptance. The delivery of a solution and the ease of its use can be more important to market adoption.

We must understand the biology as well as the anatomy of what we are modeling. Using only anatomic imaging to attempt to pin down issues of precision, accuracy, in a living, highly variable, perverse human population is going to fail. Intraoperative visualization is the way to get geometric feedback for accurate geometric placement, but it will not necessarily improve patient treatment results. Functional imaging may show that the source of pathology is not at the center of the anatomy. Functional imaging (functional MRI, volume impedance tomography or neuromagnetic source imaging) will ultimately be the solution. CASI DMT can manage issues of precision and accuracy in data fusion between widely disparate resolution scales typically found in functional images fusion. The biology of the pathology will most certainly complicate the geometry in novel and exciting ways.

3.1.3 Implementation details rational

The main interface to the CASI system will be by connecting to the CASI web site at http://www.casi.net/ and logging in via a secured socket level connection, with all image and model transactions encrypted to the appropriate privacy standards for patient information (HIPPA). There are two fundamental operations on the server. The first is uploading raw image data and then generating the topological decomposition and recoding into a DMT graph. The DMT graph indexes each object in a volume, and each feature in the object geometry. The graph of a volume contains the same information as the pixel data; but in a hierarchical segment able object format. The second fundamental operation is tiling from a node on the DMT graph. The model is created at a bandwidth appropriate tile density and downloaded to the user. This is possible at interactive speeds because the DMT graph is an index into the volume, enabling rapid segmentation and model generation.

The model server is the heart and soul of our effort, the "forge" through which pixels become anatomy. Raw image stacks are uploaded. A DMT graph is presented back to the user. As the user moves the mouse, tiled models are forwarded to the client for real time interactive approval or further pick, drag and drop assembly.

The radiological client user will log into their account at CASI, on a client machine on their local network, which will also connect to the imaging equipment via the radiologist facility TCP/IP net to a DICOM (Digital Image Communication) protocol for interchange of medical images that runs on all medium to high end medical imaging equipment. Each radiological facility will provide access to its imaging equipment image files. We will write code that will enable the client to push the code up to the server, or the server will be able to automatically pull client images as they are produced. The images and associated patient identifying information will be encoded and encrypted to HIPPA (Health Insurance Portability and Accountability Act of 1996.) Software features are a universal file and directory recognition system, that can learn the format of any medical imaging instrument file format, and any popular digital image format so that installation in a client radiological site is quick and trouble free. We will also build a universal calibration service into the radiological client. Most imaging equipment has maintenance contracts and quality assurance requires that the equipment be calibrated by imaging an imaging phantom with known geometry and dimensions. We propose to provide a uniform calibration service to insure uniform model fidelity for all of our client images. In that way we can provide a cross instrument, cross instrument manufacturer, calibration standard so that our geometric models are of well defined quality, independent of the standards of instrument care the client maintenance standards call for, and meet CASI defined standards.

The design goal for the referring physician client software is to have immediate access to the imaging study and minimize the work required to do a three-dimensional work up. The referring physician, the attending surgeon and any of the consulting caregivers authorized by the referring physician, can access the images, the patient models, and any study tools, annotations, and other material. This may include medical illustrations, reference materials, annotated treatment plan models,

pre, post treatment photographs, intraoperative photographs, and so on. The materials may be to educate the patient as to the upcoming procedure, document the procedure plan, report the procedure results, or even sell a prospective case to an uncertain patient. Because we are going to be doing interactive three-dimensional computer graphics on the downloaded anatomic models, we will enforce a minimum level of graphics resolution and triangle rendering speed by the client. These standards are approximately the same as available in any high-end computer video board with OpenGL support. These boards cost approximately 100 to 1,000 dollars with a polygon draw rate of at least 30 million illuminated, z buffered triangles per second. This a standard value for a PC workstation class graphics accelerator board, or a high end computer game OpenGL board

The patient client software can display study models permitted to the patient by the referring physicians' client. This is a limited functionality physician interface. In this, the physician can educate, inform, or sell the case to the patient.

We will use VHP RGB data and register the base anatomy to the CT and MRI patient specific images. We will build detailed models that contain the diagnostic information particular to the patient. Our goal is to generate a fused composite model of the patient, containing standardized anatomic data scaled and registered into the patient coordinate system, to provide color and other inferred structure detail that MRI and CT do not measure. As we validate our code, and the radiology facilities client code approaches completion, we will move to using patient specific MRI and CT source data.

Level of Detail (LOD) management is key to the commercial success of this project. The models, as built on the server will be over tiled (have more triangles than required to solve most modeling and trajectory problems). Delivery of the product models and images to the client computer must be appropriate to the available client bandwidth, display resolution, and the client computer storage capacity. Interactivity requires rapid LOD management so server downloads only enough detail to permit the client computer to display the model on its OpenGL graphics accelerator subsystem. Failure to achieve the desired bandwidth and latency by the project termination data will be offset by the expected growth in next generation Internet bandwidth and yet even faster graphics chip sets. Should hardware technology obviate the need for an extensive LOD management subsystem, we will scale back our effort in this area appropriately.

We will close the loop with our users by installing a click stream subsystem to monitor how our users interact with the selection/segmentation menu. From are able to optimize the interface to minimize the selection, and segmentation clicks required of our users. Selecting objects can require a lot of picking and selecting on a deep the DMT graph menu. We expect that most users will make canonical selections, and by monitoring patterns in the selection behaviour, we believe we can intuit users intention, taste, and desired objects after they make similar choices in different patient datasets. As our system gains experience with alpha testers ad users, we will test to see if this facility makes using our system intuitive and decreases each users number of selection clicks to find the models they wish. In this way the user interface and the speed and quality of the users' modeling effort is improved.

We will build a Radiation and Oncology Physician Client Interface that implements special features requested by our Radiation Therapy (RT) collaborators at NYUMC. We will use our core technology to segment and build models, but also track successive tumor model changes during treatment, develop beam trajectories (via Braided DMT) through the target (the breast tumor) and no-go regions (the lungs and heart). We will develop ablation isodose isosurfaces (surfaces of dosage intensity great enough to ablate tissue), and low dose isodose surface (the surfaces of dosage intensity safe for healthy tissue), for no go region. We will build union and intersections of these organ and isodose objects using our DMT graph technology to highlight dangerous problems before the patient is hurt, and to validate treatment plans prior to treatment.

We will begin by doing breast cancer cases using the generalized physician client with the radiation oncology department at NYUMC. We will be building patient models from CT slices, and modeling tumors during the course of treatment. We will also develop isodose surface maps of total radiation absorbed as well calculating beam trajectories. Our goal is to minimize the radiation dosage

in the thorax and maximize dosage in the targeted tumor. The research challenge is to do difficult beam trajectories that the department software cannot manage because of the geometric complexity or lack of critical organ models.

We will build a Neurosurgical client interface, to provide steriotactic brain surgery planning for keyhole surgery. We will incorporate features requested by our Neurosurgical colleagues at St. Louis University (SLU). We use our modeling technology to build no go regions such as articulate un-diseased brain and major blood vessels, and the target region we wish to biopsy, ablate, or deliver therapeutic agents. We can model the union of the no go regions and the access path to validate surgical plans prior to surgery. Any volume in that object class will immediately flags a problem.

3.1.4 State of the art before project:

The current state of the art for anatomic modeling is hand pixel picking or semi-automatic power hand assists (snakes, dilation / erosion operators, flooding regions, etc.), drawing contour rings, sewing a surface between rings. Marching cubes and friends tiles all objects at a threshold value, regardless of their connectivity. Various advanced techniques require hand drawing pixel "dams" to contain surfaces from spilling into inappropriate regions, or "roughing in objects" prior to contouring. These techniques distort the object geometry, are imprecise, create tool marks, and other dimensional instabilities. They require an expert operator, are not repeatable, even with the same operator on the same data. Critical radiation therapy simulation modeling for beam trajectory planning is done by the seat of the pants, line of sight, with insufficient computational geometry support on physical simulators. Robotic surgery is not; there is no theoretical, robotics technology to makes calculation of intraoperative trajectories possible without good anatomic modeling. Currently, neurosurgical trajectories are typically simple straight lines avoiding large internal obstacles (blood vesicles or eloquent cortex). Anatomic computer animation for medical or commercial illustration requires many technicians working on multiple packages doing hundreds of hours of hand editing to make seconds of finished rendered animation frames.

3.1.5 State of the art after project

Within three to four years from the start of this project, segmentation will be accomplished in seconds; simply by moving a mouse over a DMT graph (specifying a threshold value and parent criticality) browser widget, and immediately seeing the 3D object selected. If the object is not simply selectable (the desired object is has multiple connection nodes to other objects), the user can click on the graph node to have the proximate connecting nodes disconnected by changing the minimum number of pixels the minimum contrast. Surgical robots will use real time updated anatomic model information to navigate deep inside the body. Difficult to reach breast tumors will be treated with no burnt lungs. The segmented models will be precise, accurate, and suitable for Hollywood computer animation, deep brain surgery, and high school student science fair projects. The technical leverage of understanding surfaces, objects, and being able to manipulate them adroitly are manifold. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.6 Technical leverage into a broad spectrum of spillover benefits

The technical leverage of understanding images, surfaces, objects, and being able to manipulate them adroitly are manifold. We will be able to effectively transmit large pixel images as nested large to small contour objects. Any engineering or scientific application that typically uses isosurfaces for analysis will benefit from DMT graph analysis.

3.1.7 Technical Rational and Advancement of the State of the Art (TABLE)

Figure of Merit	Projected Technical Targets	Current State of the Art	Technical Barriers	Innovative Approach
Resolution (Distance)	No Resolution Limits	1/3 mm pixel size	Scanner device pixel size, typically, imaging devices produce too many pixels to use all of information effectively	Vector from pixels
Effort (Time)	1,2 seconds, possibly interactive speeds (1/30th second)	Hours, days, weeks	Patience of operator, excessive resolution of image data. Objects to be extracted require specifying every pixel, or every perimeter pixel.	DMT Graph specified objects are hierarchal, so groups of objects can be manipulated instead of individual pixels. Single mouse clicks segment complex objects
Cost of Professional Effort	200.00 to 500.00 / man hour	10.00 / man hour	Low productivity of current algorithms and software	
Accuracy (Standard Deviation Distance)	< 1 pixel	> 4 pixels	Segmentor technician hand work; Movement of patient during surgery, time interval from imaging to treatment cause measurements drift	Rapid modeling minimizes changes due to time delay from imaging to treatment. Real time intraoperative modeling possible
Patient Results (Percent Improvement)	95 %	45%	Precise determination of pathology location	Accurate and precise modeling preserving imaging calibration

3.2 Research and Development Plan

3.2.1 R&D Plan overview

The development strategy is a simultaneous attack on the math and implementation problem; algorithm design, and software engineering problem. The principle division of tasks is between the user interfaces (client side Java development) and the DMT image recoding, graph generation, union and intersection matching, Level of Detail (LOD) management, bandwidth management, and warping tasks (server side math and remote graphics). The PI will program the DMT decomposition and graphing code. A core algorithm research and programming team will be assembled from the faculty and PhD student pool. Dr. Wolberg will program manual and automatic image registration. CUNY faculty will do algorithm development and analysis. NYUMC RT and SLU Neurosurgery faculty will be our alpha clients. PhD students with Java and C++ experience will program the client side browser plug-ins. The math research milestones are the development of the server image graphing, matching, registration, and LOD management. CASI will launch its alpha test network based client-server image-processing services directly to the public, to imaging facilities and physicians (and their patients) even before all of the server services are functional or complete. By having the client technology base working, even at mock-up prototype functionality, CASI will transition research milestones rapidly, effectively, and explosively diffusing the technology into clients' lap (tops).

3.2.2 Technical Barriers Overcome by CASI that will yield Economic Benefits (TABLE)

Technical Barrier	New Technology	Economic Benefit
Extensive, expensive human segmentation by pixels, hand drawn contours, hand drawn pixel dams, segmentation snakes, and other current ineffective technology: Imprecise and Inaccurate	DMT critical point manipulation precisely segments objects.	Creation of new market low cost computer modeling Cheap patient specific graphics and animations,
Smoothing operations on hand segmented objects: Warps object geometry	Maximal smooth 'cut' segmentation surfaces	Reduced dependence on student and technician for retouching and smoothing
Dimensional Fidelity of segmented, smoothed objects: Inability to preserve of instrument calibrations from image to model		Increased market in patient specific imaging and modeling,
Robotic Surgical Planning: no technology to calculate in patient specific model anatomy; no way to model constraint space (no-go regions); no way to calculate optimal trajectories	Braided Digital Morse Theory for paths between features	Better surgical results, Less insurance costs, Lower hospitalization costs, Less hospital time, Less disability payout, Increased worker productivity

Radiation Treatment Planning; inability to get precise and accurate simulator models; no technology to calculate optimal beam trajectories subject to constrain spaces (no-go regions):		NO surgery required, Better treatment results, Less insurance costs, Reduced hospitalization costs, Less disability payout
Treatment Results Evaluation: repeated hand modeling of tumor or target organ during therapy too expensive, imprecise, and labor intensive	Reliable tracking of tissue morphological changes from radiation or surgery over time	Quantitative measure of treatment effect (Tumor volume shrinkage, qualitative morphology improvement, etc)

3.3 Statement of project tasks and anticipated accomplishments

3.3.1 First year project milestones

For the first project year, we will focus on algorithm development and implementation to efficiently produce and manipulate the images and models by their DMT graph node. Concurrently, the client side interface team will design, mock up, and write browser-based interfaces for our intended medical imaging shops and clients. This will demonstrate of DMT principle of producing map of objects that do not require contrast enhancement to be parsed out of their proximate objects. We will boot up our network services server on the Internet.

3.3.1.1 MILESTONE 1: Server live on Internet

We will launch our project with the purchase and configuration of the CASI project web site server.

TASK: install the project management software, and establish protocols for collaborative programming with the team members.

3.3.1.2 MILESTONE 2: Public client mock-up facility life on Internet

Publish concept mock up our system into which we will insert the real functionality as that milestone is achieved.

TASK: Design various user interfaces for radiological, RT, Neurosurgical, patient and public use classes.

3.3.1.3 MILESTONE 3: Surface tiled models from DMT graphs

Generate a tiled surface model in RGB Color image data from a user selected threshold value and a DMT graph node.

TASK: Program SpiderWeb algorithm and DMT graph decomposition

3.3.1.4 MILESTONE 4: Generate DMT graph from image stacks

Generate DMT Gray scale graph from MRI and CT from the VHP. Generate DMT graph of the color (RGB) VHP pixel data. We will use the female 'Eve' data set, and do the thorax and abdomen.

TASK:

3.3.2 Second year project milestones

The second year of the project will focus on the DMT segmentation operator and registration, then delivering them into network clients.

3.3.2.1 MILESTONE 5: Gray scale and RGB Image graph matching (registration precursor)

We will build the union graph of the RGB and one or more of the CT and MRI image stacks for manageable subset of the VHP data.

TASK:

3.3.2.2 MILESTONE 6: Segmentation functionality demonstration

Using the public VHP data, we will demonstration on the website DMT graph selection of component objects. Users will select DMT objects from the RGB, CT, or MRI data sets. DMT segmentation operator demonstration, by clicking on the DMT graph node, the user will move saddle connections up or down to connect or disconnect objects.

TASK: Write saddle criticality navigator (finds segmentation plane if possible), else edit saddle values to edit DMT graph edges.

3.3.2.3 MILESTONE 7: The Patient, RT Physician and Steriotactic Neurosurgery Client demonstration goes live

TASK

3.3.3 Third year project milestones

CASI focuses on the problem of object registration and delivery of reduced density images and models.

3.3.3.1 MILESTONE 8: Registration of models by DMT graph demonstration

We will demonstrate the union and warping of DMT graphs from selected subsets of each data set resulting in a fused model.

TASK:

3.3.3.2 MILESTONE 9: Level of Detail management 10-x reduction in tile density

We will demonstrate a minimum of 10-x reduction in tile density, with a maximum reduction of tile density of an object into a tetrahedron (4 triangular tiles).

TASK:

3.3.3.3 MILESTONE 10: Segmentation click stream learning captures segmentor insight

We will demonstrate a 10x reduction in the number of clicks to segment major components by learning patterns that will enable us to intuit objects to segment.

TASK:

3.3.4 MILESTONE PROGRESS (TABLE)

N	Major Project Tasks	Project Time			Cost in $K	Major Milestone
		Y1	Y2	Y3		
1	Server hardware installation and software configuration task				412.5	Server live on Internet
2	Public client mock up facility design task				111	Public client mock-up facility life on Internet
3	Program SpiderWeb surface tile generator task				111	Surface tiled models from DMT graphs
4	Recognize, sort Crits, connect; graph display code task				202	Generate DMT graph from image stacks
5	Write node figure of merit, sorting, matching code for Union and Intersection operator				210	Gray scale and RGB Image graph matching (registration precursor)
6	Write saddle Crit navigator and editor				210	Segmentation functionality demonstration
7	Write DICOM, upload, download compression, encryption, radiological, referring physician client				210.5	Web based upload and download of raw images and tiled models
8	Node warping code				211	Registration of CT and MRI to VHP Base Anatomy
9	Level of Detail Management				211	Level of Detail management 10-x reduction in tile density
10	Install clicks stream technology on clients; collect data from alpha users				221.5	Intuiting segmentation from users

3.4 How will our project handle technical and managerial problems we will encounter

3.4.1 Computational load problems in larger scale image stacks

There may be complexity issues as the images scale, the number of image dimensions increases (independent or dependant image channels). Scaling up to a production system may overload the server, or increases in image resolution in future CT and MRI systems may similarly overload the server. Interactivity may suffer. The NP completeness of these algorithms has not yet been analyzed. Software optimization as well as new capital to buy a larger server may required as we process more and larger alpha client datasets.

3.4.2 Computational intermediate solution memory "bloom"

Registration of large images with disjoint area may cause problems. If the two images have the same borders, then the root of the graphs will be the same and graph matching can start at the same depth levels on each graph. If the two images are disjoint, i.e., there is only a small common area between the two images, and then the graph-matching algorithm will exhaustively search for matches in the regions where no such match is possible. This unproductive searching may cause problems with excessive temporary memory requirements. Images that have no common features may produce

spurious matches, perhaps matching textures and small features only, while assigning most features to the intersection list

3.4.3 Automatic registration problems: managing matching incomplete graphs

An incomplete graph is a graph of a portion of the object that we wish to register. It is important we start with a complete view of the structure we wish to register, but the algorithm should be able to find the best matching node tree segment by exhaustive searching.

The worst-case situation is that automatic graph matching cannot be made to work fully automatically to our satisfaction. In that situation, and until we can design a fully automatic graph matching algorithm, we will ask users provide a starting point on graph pairs to the matching process.

3.4.4 Segmentation of difficult images

A difficult image is an image that contains features that distort isosurfaces on a large scale, and or fine grain noise that causes a very large number of small noise objects. We can eliminate small-scale features by truncating our graph below an object size, typically on the scale of two or four pixel lengths. Large-scale distortions include bright MRI antenna fields, a 'tilted' image background, where the image is distinctly lighter on one side, and darker on another side. Other problems we have encountered are bright 'hot' spots produced by MRI pickup antennas placed directly on the patient to improve image resolution in the immediate vicinity. This causes an intense detailed and bright hot region whose brightness decays away from the antenna. For those images, we have to model and brightness compensate the antenna field.

We are prepared to do additional traditional image processing, even hand editing, as part of our technical assistance to the user, until we can design and implement automatic methods to minimize this kluge step. This experience is a necessary and unpredictable part of dealing with real images that we expect from our clients.

3.4.5 Management issues

Access to necessary research facilities by proximity; We will have access to offices of the City University of New York (CUNY) Graduate Center (GC) on 34th street and 5th Ave, a short distance from CASI on 33rd street and 2nd Avenue. Team programmers will have the option to work directly on the machine for very fast image rendering, and manipulation, or work from PC clients on site or remotely. Clinical collaborators are all well Internet connected, and mainly at New York University Medical Center (NYUMC) on 34th Street and at St. Louis University (SLU). As we move from computer modeling to clinical modeling, we expect to be working extensively on site at the Radiation Oncology facilities directly across the street from CASI. The PI has many years standing as former faculty at NYUMC and collaborations there are easy to negotiate as required.

3.4.6 Fostering a team approach and team member communications

3.4.6.1 Project Management Policies

We will establish a simple task delegation and completion policy, as well as regular weekly face-to-face meetings at CASI and at the CUNY Grad Center. A good interpersonal working environment is vital to any network based collaboration with deadlines, milestones, validation tests, release dates, and other organizational stresses. We will also sponsor bi-monthly retreat activities to relieve stress and to foster a unity of purpose. We will hold quarterly progress reviews, and in the second year, start a monthly business development meeting to focus on marketing our emerging technology and recruiting alpha test customers.

3.4.6.2 Project Management Software

Our company will use an open source development model. Open Source developers use SourceForge for network access to source code version management systems (code check-in, check out), mailing lists, bug tracking, message boards / forums, and task assignment, ownership, completion, and management. We will install the SourceForge project management software as private instance of the popular open source collaboration SourceForge.net web site. The principles behind SourceForge are use to hosts more than 12,000 open source projects.

We will support a DMT project at the CUNY Graduate Center on 34th St. and 5th, directly

cross-town on is NYUMC. The CUNY Institute for Software Design and Development (CISDD) is a University Consortium that will act as the conduit for this project. The computer team is a short walk from the clinical facilities, which is crucial for fostering communication with our ultimate clients and customers.

3.4.6.3 Team members (TABLE)

Name Core Members	Affiliation	Role, Expertise and Task Areas
Professor D. B. Karron, PhD	CASI PI, CCNY	PI, DMT Inventor, C++, Computational Geometry, Computer Graphics, Algorithm Development, Will write DMT recoding core on server, market technology to prospective alpha customers and industries
Professor G Wolberg, PhD	CASI, CCNY	Lead Programmer. C++ programmer, algorithm development, digital image warping expert
Professor J L. Cox, PhD	CCNY	DMT developer, Theoretical computer scientist, analysis of algorithms.
Consulting Members		
Professor M. Anshel, PhD	CCNY	Encryption, Braid Theory, computational geometry, development of Braided DMT for Trajectory Planning and Analysis
Professor G. Herman, PhD	CCNY	Theory of surfaces, image segmentation, digital topology
Professor F. Bookstein, PhD	University of Michigan	Morphometrics, medical imaging and applied math
Mr. E. Gurfein, MBA	Meridian Resource and Development, Ltd.	VC fundraising for biotech, medical device, and chemistry startups; engineering venture capital, financial management and technical marketing
Clinical Participants	NYUMC Radiation Oncology	Breast cancer warrior using radiation therapy beams.
Chair S. Formenti, MD PhD		
Professor J. K. Dewyngaert, PhD	NYUMC Radiation Oncology	Radiation physicist; Specialist in prostate \cancer research using radiation and brachiotherapy
Professor and Col (Ret) R. A. Satava, MD	Yale University Medical Center Department of Surgery	Endoscopic and Virtual Reality in Medicine pioneer
Professor L. Liebis, PhD	NYU MC	Instrumentation specialist. Statistical epidemiology,
Chair R. Bucholz MD,	St. Louis University Medical Center, Department of Neurosurgery	Endoscopic surgeon and medical technology entrepreneur Neurosurgeon and steriotactic neurosurgery system inventor
S. V. Grasso, MD,	Stevens Institute of Technology and TIMA	Technology for Medical Integration (TIMA), robotic surgery expert and promoter
Post Doc/ Visiting Scientist	Graduating from Mayo Clinic Medical Imaging PhD Program	C++ image programming registration and warping, 3D modeling,
J. Patrichare, PhD (expected 2002)		
PhD graduate students	CUNY Graduate Center	Java programmer, System administrator, Web site designer and user interface tester
To be named; 3 total		

3.5 Potential for Broad-Based Economic Benefits

The nation will benefit by improved health care that will prolong the quality of life. Reduced employee sick leave will decrease disability related payouts and reduce costs to insurers. The efficient use of medical information will produce better yield on capital in imaging technology. Better patient and physician communication, treatment results, and patient satisfaction will result in less litigation and insurance costs. CASI will create new markets for model-based information as the core competency is established that will go beyond our initial Radiation Treatment project. As the medical imaging industry matures into the medical modeling industry, CASI will seek new markets for services, only dreamed of at present.

High technology medicine is widely viewed as beneficial the public, mainly because of the probability that any one of us may unexpectedly become the beneficiary of a new life saving therapies; However the costs of such technology to insurers, taxpayers, and the underinsured can be staggering. Expensive new hardware and drug offerings bombard the medical market. In a life-threatening situation, these high costs are relegated to a lower priority. When the bills have to be paid, and policymakers review galloping high technology medicine costs, they must consider the value to our society of "big iron" capital-intensive purchases such as multimillion-dollar diagnostic imaging facilities and therapeutic equipment. The value added to our nations' economy is that CASI will be a filter and conduit to increase the worth of this investment, by increasing the ability of medical

diagnostic imaging to accomplish its promise: Save lives and keep us healthy.

3.5.1 National Economic Benefits

America is underutilizing the product of its diagnostic imaging capital base. The medical imaging industry is not making the best use of the mega pixels of patient data these systems generate. From an information theoretic perspective, we estimate that 99% of that information is not contributing to the making of therapeutic decisions. We are not disseminating this information to all concerned parties rapidly and effectively. This is partly because we do not understand, use, or effectively model the important features in these images. This is because of limitations in the state of the art for understanding modeling key features, and applying this information in rapid and effective ways for broad base of radiologists, physicians, surgeons, and therapists. Further, we need to make it understandable to the ultimate customer, the patient, and / or the patients' family. New picture archiving and network distribution systems are helping to manage the raw data, the Next Generation Internet can make more of the raw data move faster, but the nation needs better technology to understand these images, make consistent precise patient specific determinations, and maximize the effective use for this data as essential insight. CASI will decrease the entropy and increase the pragmatic value of medical pixels by winnowing them down to geometric models, trajectory vectors, and critical points.

Customers include any radiologist, radiology practice, imaging facility, medical center, and associated diagnostic or therapeutic practitioner. The patient needs to be kept in the loop as the ultimate paying customer, and consumer of the therapeutic decisions based on this information. The customers that will benefit the most are any interpretative method of CT, MRI, PET, SPECT, etc. that currently is hand contouring stacks of images prefatory to designing a patient treatment, are evaluating the ongoing results of treatment. Similarly, anyone attempting to spot critical surgical targets, such as in steriotactic brain surgery, by sighting by the center of blobby objects in hundreds of slices will be a customer. Radiation Therapy (RT) practitioners were most eager to find better methods to eliminate this time consuming drudgery in their practice.

Competitors are scattered across various application area, using mainly volume rendering technology instead of shell surface technology. Most imaging companies are focused on one technology, almost to the exclusion of other application areas. Typically, these firms arise from image consulting firms working with one large customer with a specific application in petrology, histology, computer graphics, and so on. There are general-purpose visualization systems sponsored by government research labs (NCAR), and commercialization of large university programs (ANALYZE from Rich Robb's group at the Mayo Clinic), 3DVIEWNIX (From Jay Udupa's group at U. Penn). Commercial packages include Voxel View, AVS (Advanced Visualization System), Resolution3D, Khoros, IBM Data Explorer (DX), Iris Explorer, VTK tool kit (From Kitware) are but a few of the more popular general packages. Some have exceptional interactivity based on their optimization to special graphics accelerator hardware, now common with the explosion of the computer game industry). Many have intricate and comprehensive facilities for hand segmentation, contouring, snake segmentation, thresholding, flood filling, edge detection, marching cubes, and so on. None have anything that approaches the power and insight that Digital Morse Theory based segmentation can do to simplify many segmentation tasks. We will never manage to penetrate such a broad spread of markets, but we expect that we will license our technology and that will become an important source of revenue and diffusion of our technology and theory into the industry and broader national economy in ways we can barely foresee

End users are generally serviced by consultant using any of the above visualization packages. We will focus initially on the niche markets of Radiation Therapy and Neurosurgery as vehicles to develop our core technology. However, most of direct users will be software developers integrating our technology in their software packages for use by their individual specialty markets.

It is our plan to license our technology to other industries that can apply our technology are industrial non-destructive testing (industrial CT), meteorology, metrology, histopathology imaging,

entertainment industry animation, medical illustration, commercial computer graphics for advertising, virtual reality, air traffic control, multimedia, medical education and training, simulation, topography, mapping, surveying, (not topology) fluid mechanics and dynamics modeling and visualization, hyperspectral scanner imaging, Earth Imaging Systems (for interpreting satellite imagery)

The benefits to the public are longer life, better quality of life, through improved medical care, at reduced cost through more effective delivery and utilization if medical imagery.

3.5.1.1 Business opportunities addressed and economic importance to proposer and the nation

Our business opportunity is the expense and time required to produce imprecise and inaccurate segmentations from which 3D models are generated for many disparate applications. There is no underlying paradigm for understanding how segmentation works. Most of the thinking current segmentation theory is *ad-hoc*, problem, and image specific, not repeatable, and requires an expert user. Discussions with robotic surgery designers and manufactures point out the problem designing robotic trajectories are bottlenecked with the patient specific modeling. Our core technology is being hailed as a breakthrough, if we can develop working systems from our concept demonstration. Alpha site customers and business interest is building as word of our possible technology circulates in our target markets. NYUMC Radiation and Oncology and St. Louis University have agreed to participate in our development effort as alpha test sites.

The economic important to CASI of this technology is based getting meaningful assistance in surgery from computer imaging. This requires 3D modeling on a rapid patient specific basis with precision, accuracy, and dimensional fidelity. This technology gap prompted the PI's research in this area and prompted our request for funding to develop this technology.

The economic importance to the nation is improving the utility and distribution of medical imaging information, and will improve the value of this expensive technology with our inexpensive, but Internet pervasive technology. Further, this is not a comparatively expensive technology in its application because we will use centralized computer servers, connected eventually, but not necessarily by Next Generation Internet or Internet II. Our value added is our intellectual property that will lead to improve health and longer life of American citizens.

3.5.1.2 Discussion of potential users of this technology

Patient specific anatomic modeling from medical imaging and true three-dimensional modeling is required by many medical specialties. The specialization of the physician based research groups and the lack of a common language and communication leads fractionation of effort. The results of style of research effort tends to degenerate the state of the art into a large collection of tricks, techniques, conflicting algorithms, and overloaded toolboxes. Most of these techniques lack an underlying mathematical rubric, uniform precision, and validation. Computer graphics has not provided the 'sound' solutions that it appears to illustrate. This is due to the lack of computational geometry and advanced math sophistication in the graphics industry. We see a wide range of medical, engineering, technical, and scientific users for our uniform approach and new technology.

CASI's DMT based technology has a number of potential users and applications. Our initial target markets are breast Radiation Therapy and neurosurgical steriotactic surgery. Once our technology has been show to be advantageous, it is expected that other specialties will utilize it. We will cultivate bellwether client collaborations in each surgical specialty, and market through their training programs with their residents and fellows, post doctoral students and visiting scientists. Expected application areas include: Cosmetic plastic surgery (modeling skin profile changes to sell cases to patients), Craniofacial surgery (model bone cuts, skin reconstruction due to trauma, birth defects, and cancer), Obstetrics (pelvis measurements are key parts of the decision to perform a caesarian), Oral surgery (tooth implants), Orthodontics (bone growth and effect of braces, selling cases to parents), Histopathology (cancer detection, cell type recognition, and cell counting), Biological shape analysis for surgical application.

3.5.1.2.1 Market estimates 05661

At the end of this proposal, this technology will be successful for RT and Neurosurgery. At that

time, for a cost of one hundred dollars the attending physician will a model of a patient's tumor, and be able to plan and demonstrate that plan for surgery or radiation.

In the RT focus area of our project, we measure the total market from cancer epidemiology. Unfortunately, we can expect an increased cancer rate in the future caused by environmental pollution. The survival rate due to better treatment technology will also increase. This increases the CASI market by an estimated 20%. CASI technology will be a part of that survival improvement.

Breast Cancer, the target of our RT collaboration at NYUMC saw ~176,300 new cases and 43,700 deaths in 1999. Prostate cancer had ~136 new cases per 100, 000 men. Surgical treatment brachiotherapy (treatment by implanting highly radioactive seed in the cancer) and RT are all require modeling and targeting technology that is CASI's core technology.

Expected growth of markets opportunity by increased cases and increased survival of 20 % is assumed as CASI technology is embraced by medicine. Assuming a 20% market capture share, that means that in breast RT we can expect by the time of product roll out in 4 years to 42,000 cases / year. We can estimate a similar participation in prostate cancer therapy at 50,000 cases / year.

3.5.1.2.2 Markets change and new markets from new technology.

Our initial focus area is breast RT and Brain surgery. As we penetrate in these markets CASI will license its technology into other market areas; because we will need to focus the R & D effort on the generalized problem, and a few limited specific problem areas at a time. CASI will effectively franchise its technology into market application areas for maximal rapid diffusion. We estimate that we will be doing well over 10x our base RT revenue by franchising. CASI will promote bellwether researchers to adopt our technology for their specific application area by doing custom web interfaces to their spec, as CASI are developing our generalized application area.

3.5.2 Need for ATP funding

ATP funding is required to enable CASI to complete our ongoing research and make the technological leap to market of low cost, network based anatomic computer 'foundry' modeling. We will build on the progress we started making as a subcontractor on the NIH Visible Human Project (VHP) female 'Eve' dataset. The primary mission of the VHP program is to supply anatomic content for medical school education. CASI's broader therapeutic vision requires ATP development funding because the NIH mission in this area at this time is limited.

Segmentation and Registration issues impede progress in many disparate medical and scientific fields. No one industry or medical superspeciality has the patience to fund this development effort in the general case. Few programs share the vision of this technology for its broad applicability to medicine, technology, and science.

The visualization and modeling technology is not being effectively developed in the United States. The medical imaging industry is dominated by foreign owned and controlled companies such as Sony, Picker, Hitachi, Siemens, and General Electric. We believe that the market for pixel intensive hardware-accelerated graphics is wedged in the Internet last mile bottleneck. Wide diffusion for image-based information will require new thinking, not just more bandwidth. CASI will move from a "pixel based high entropy high bandwidth" representation to a "DMT based object geometry "representation with low entropy and high information theoretic pragmatic value.

3.5.2.1 Summary of efforts to get external and private funding

The CASI vision is to provide patient specific precise and accurate Level of Detail (LOD) models for diagnostic and therapeutic applications. CASI's raw input is medical images uploaded over the Internet. The time for development of this technology is too long for Venture Capitalist window of opportunity. We do not intend to become a medical computer graphics-imaging house, medical informatics consulting firm, or a surgical robotics firm. Our goal is to focus on solving the problems that are hindering the start of the art in radiation therapy, surgical robotics, 3D modeling, animation, and many other application areas. CASI's solution will become our core competency. The PI intends to aggressively grow the company into this wide-open opportunity field. CASI's broad therapeutic vision frightens private venture capitalists, and their funding. CASI is currently funded by angel

investors and the PI. CASI will leap into the modeling business with ATP funding, and be able to focus on the long-term benefits of this technology.

CASI believes that it become profitable within 5 years, which is longer than the private equity market will tolerate. As we demonstrate our core technology by the third year, we expect that we will be able to rise significant private funding, but not before.

3.5.2.2 Description of how the technology will be broadly diffused

Broad diffusion of our technology will occur because of the strong need in a broad variety of medical and general scientific modeling applications. This strong gradient will pull our technology out of our lab and into commercial franchise or licensure-based adoption. Because the application runs as an ASP, anyone who can upload an image file will be able to run their image for a demonstration of the modeling facility, and see how the CASI system will solve their problems. The short time constant of internet based technology diffuses out into the global community, and the strong needs gradient, means we can expect explosive growth in demand as we start public demonstrations and reporting our results in the literature and major scientific and medical meetings. CASI is preparing for this onslaught and will carefully not oversell its solutions and permit it to grow in managed and healthy manor for maximal benefit to the nation and for the company.

3.5.2.3 Business experience of PI and Staff

CASI was founded in 1995, while the PI was research professor of surgery at NYUMC. The PI has managed approximately one million dollars in DARPA funding, as well as such administrative tasks as running a payroll, subcontracting, DoD audits, Federal and State audits, bank audits, invoicing, collections, financing, and accounts payables with and without an administrative staff. CASI has kept meticulous records and attained a high professional standard under difficult business conditions. The PI has demonstrated fiscal responsibility managing significant federal funds responsibly. The PI has extensive technical management experience. Mr. E. Gurfein will be joining our team as our business manager, bringing his experience in scientific startup funding, finance, management, and marketing.

3.6 Bibliography

Karron, D. B. (2001) Leveling Eve: Digital Morse theory of isocontours in RGB space. To be presented at: SIAM Activity Group on Imaging Science: Imaging Science 2001, September 22-24, 2001 Boston USA. Mini-symposium entitled: Navigating the Visible Human: Differential Geometry and Computational Anatomy. Invited by Fred Bookstein, University of Michigan, Ann Arbor, USA

Cox, J, and Karron, D. B. (in press 2001): Digital Morse Theory with Selected Applications. Accepted pending rewrite to Graphical Models and Image Processing (GIMP) of Academic Press

Karron, D.; Cox, James; and Mishra, B. (1999); System and Method for Surface Rendering of Internal Structures within the Interior of a Solid Object; Patent #5,898,793

Karron, D. B. and Cox, J. (1995): Extracting 3D Objects from Volume Data using Digital Morse Theory. In Computer Vision, Virtual Reality and Robotics in Medicine, Nicholas Ayache, Editor; Lecture Notes in Computer Science, Vol. 905, Pages 481 -- 486.

Karron, D (1994) New Findings from the SpiderWeb Algorithm: Toward a Digital Morse Theory. Visualization in Biomedical Computing (VBC) '94

Karron, D.; Grossi, E.A.; Weinreb, J.; Stephenson, J.; Porte, B.; (1994) The SpiderWeb algorithm applied in 4D: Using a topologically correct isosurface tracking algorithm to follow the moving surfaces of the heart. 1994 Society of Nuclear Medicine Computer and Instrumentation Council Midwinter Meeting in Seattle, Washington, February 7 -- 9, on ``Dedicated Instruments and Computer Processing Techniques for Cardiac and Brain Imaging."

Cox, J.; Karron, D.; and Mishra, B. (1993): The SpiderWeb Surface rendering algorithm. Innovation and Technology in Biology and Medicine (ITBM Volume 14, Number 6, Page 634 - 655. December 1993

Karron, D. (1993) Novel Surface Rendering and Object Registration Methods for Three Dimensional Medical Imaging: The ``SpiderWeb" Surface Algorithm and the ``Pointers" Technique for Integrating Multimodal Images. Ph.D. Dissertation

Karron, D., and Cox, J. (1992) Mathematical Analysis of ``SpiderWeb" Surface Construction Algorithm. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society, J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 1250--1252.

Karron, D. (1992) The ``SpiderWeb" Surface Construction Algorithm for Building Triangle Mesh Surfaces in Noisy

Volume Data. Proceedings of the 14th Annual International Conference of the IEEE Engineering in Medicine and Biology Society", J. P. Morucci, R. Plonsey, J. L. Coatrieux, and S. Laxminarayan, Editors. Pages 2084--2086.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. Proceedings of the Visualization in Biomedical Computing Conference '92, Chapel Hill, North Carolina; Richard A. Robb, Editor. Society of Photo--Optical Instrumentation Engineers; Proceedings Volume 1808, Pages 462--576.

Karron, D. (1992): The ``SpiderWeb" algorithm for surface construction in noisy volume data. NYU, Department of Robotics Technical Report.

Karron, D. (1991): A novel algorithm for calculating the closest approach of skew lines using singular value decomposition. NYU, Department of Robotics Technical Report.

Cutting, C. B. and McCarthy, J. G. and Karron, D. B. (1988) Three--Dimensional Input of Body Surface Data Using a Laser Light Scanner, Annals of Plastic Surgery, 21:1 (July), Pages 38--45.

05664

Timesheet

Printed on: 11/30/2002

05665

Name: Karron, D. B.

May 13 to May 19, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

Name: Karron, D. B.

May 20 to May 26, 2002

05666

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05667

Name: Karron, D. B.

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

Name: Karron, D. B.

Jun 3 to Jun 9, 2002

05668

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

Name: Karron, D. B.

Jun 10 to Jun 16, 2002

05669

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05670

Name: Karron, D. B.

Jun 17 to Jun 23, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05671

Name: Karron, D. B.

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05672

Name: Karron, D. B.

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05673

Name: Karron, D. B.

May 13 to May 19, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

Name: Karron, D. B.

May 20 to May 26, 2002

05674

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05675

Name: Karron, D. B.

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

Name: Karron, D. B.

Jun 3 to Jun 9, 2002

05676

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05677

Name: Karron, D. B.

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

Name: Karron, D. B.

Jun 17 to Jun 23, 2002

056678

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05679

Name: Karron, D. B.

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 11/30/2002

05680

Name: Karron, D. B.

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Sep 16 to Sep 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	10:00		10:00	0:00	10:00	10:00		40:00	B
				Totals	10:00	0:00	10:00	0:00	10:00	10:00	0:00	40:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05681

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Sep 23 to Sep 29, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	10:00		10:00		10:00	10:00		40:00	B
				Totals	10:00	0:00	10:00	0:00	10:00	10:00	0:00	40:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05682

Timesheet

Printed on: 04/30/2003

Name: Karon, D. B.

Apr 14 to Apr 20, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05683

Timesheet

Printed on: 04/30/2003

Name: Karron, D. B.

Apr 21 to Apr 27, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature:

*Billing State: B=Billable, N=Not Billable, D=Billed

05684

Timesheet

Printed on: 05/12/2003

Name: Kerron, D. B.

Apr 28 to May 4, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05685

Timesheet

Printed on: 05/12/2003

Name: Kamon, D. B.

May 5 to May 11, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05686

Timesheet

Printed on: 05/27/2003

Name: Karron, D. B.

May 12 to May 18, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

BY: _____

MAY 28 2003

STEP 1 - SCANNED ON
CASI LLC

48

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05687

Timesheet

Printed on: 05/27/2003

Name: Karron, D. B.

May 19 to May 25, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00	4		40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

CASI LLC
STEP 1 - SCANNED ON

MAY 28 2003

BY: _____

48

05688

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Aug 26 to Sep 1, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00						10:00	B
				Totals	5:00	5:00	0:00	0:00	0:00	0:00	0:00	10:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05689

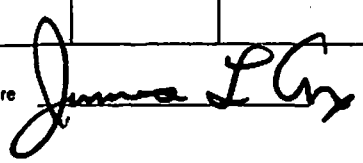
Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Aug 19 to Aug 25, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	0:00	0:00	0:00	0:00	0:00			0:00	B
				Totals	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05690

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Aug 5 to Aug 11, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	0:00	5:00	5:00			20:00	B
				Totals	5:00	5:00	0:00	5:00	5:00	0:00	0:00	20:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05691

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Aug 12 to Aug 18, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00				20:00	B
				Totals	5:00	5:00	5:00	5:00	0:00	0:00	0:00	20:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05692

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jul 29 to Aug 4, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00					15:00	B
				Totals	5:00	5:00	5:00	0:00	0:00	0:00	0:00	15:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05693

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jul 22 to Jul 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	0:00	5:00		5:00	5:00			15:00	B
				Totals	0:00	5:00	0:00	5:00	5:00	0:00	0:00	15:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05694

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jul 15 to Jul 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		5:00		5:00			15:00	B
				Totals	5:00	0:00	5:00	0:00	5:00	0:00	0:00	15:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05695

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jul 8 to Jul 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	B
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05696

Timesheet

Printed on: 06/01/2003

Name: Cox, James L.

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00						10:00	B
				Totals	5:00	5:00	0:00	0:00	0:00	0:00	0:00	10:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		6:00	6:00	4:00	4:00			20:00	B
				Totals	0:00	6:00	6:00	4:00	4:00	0:00	0:00	20:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05698

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jun 17 to Jun 23, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		6:00	6:00	6:00	8:00	2:00	2:00	30:00	B
				Totals	0:00	6:00	6:00	6:00	8:00	2:00	2:00	30:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05699

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	6:00	6:00	6:00	3:00				21:00	B
				Totals	6:00	6:00	6:00	3:00	0:00	0:00	0:00	21:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05700

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program					4:00			4:00	B
				Totals	0:00	0:00	0:00	0:00	4:00	0:00	0:00	4:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05701

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Jun 3 to Jun 9, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		3:00	3:00	7:00			18:00	B
				Totals	5:00	0:00	3:00	3:00	7:00	0:00	0:00	18:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05702

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

May 6 to May 12, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	7:00		4:00		4:00			15:00	B
				Totals	7:00	0:00	4:00	0:00	4:00	0:00	0:00	15:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05703

Timesheet

Printed on: 06/28/2002

Name: Wynter, Nicholee A

Jun 3 to Jun 9, 2002

05704

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program			4:00	6:00	8:00			18:00	B
				Totals	0:00	0:00	4:00	6:00	8:00	0:00	0:00	18:00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/28/2002

05705

Name: Wynter, Nicholee A

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/28/2002

Name: Wynter, Nicholee A

Jun 17 to Jun 23, 2002

05706

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/28/2002

Name: Wynter, Nicholee A

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

05707

Timesheet

Printed on: 07/31/2002

Name: Wynter, Nicholee A

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B

PAID

CK. NO.

DATE

Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

05708

Timesheet

Printed on: 07/31/2002

Name: Wynter, Nicholee A

Jul 8 to Jul 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B

PAID

CK. NO.

DATE

Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

05703

05710

Timesheet

Printed on: 07/31/2002

Name: Wynter, Nicholee A

Jul 16 to Jul 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B

PAID

CK. NO._____

DATE_____

Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00

Signature NicholeeWynter

*Billing State: B=Billable, N=Not Billable, D=Billed

05711

Timesheet

Printed on: 07/31/2002

Name: Wynter, Nicholee A

Jul 22 to Jul 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	6:00	8:00	8:00	8:00	8:00			38.00	B

PAID

CK NO.

DATE

Totals	6:00	8:00	8:00	8:00	8:00	0:00	0:00	38.00	

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 08/06/2002

Name: Wynter, Nicholas A

Aug 5 to Aug 11, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NINT ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8.00	8.00	8.00	8.00	8.00			40.00	B
Totals					8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	

Signature Nicholas Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

05712

Timesheet

Printed on: 08/06/2002

Name: Wynter, Nichelee A

Aug 12 to Aug 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIKT A IT:customer	Fiscal Control Manager	Hourly Regular		ATP:Program	0.00	8.00	8.00	0.00	8.00			22.00	H
Totals					0.00	8.00	8.00	0.00	8.00	0.00	0.00	22.00	

Signature: Nichelee Wynter

*Billing Stats: B=Billable, N=Not Billable, D=Billed

05713

Timesheet

Printed on 09/26/2002

Name: Wynter, Nicholee A

Aug 19 to Aug 25, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NEST ATP customer	Head Control Manager	Hourly Regular		ATP Program	8.00	8.00	8.00	8.00	8.00			40.00	B
				Totals	8.00	8.00	8.00	8.00	8.00	0.00	0.00	40.00	

Signature Nicholee Wynter

*Billing Stats: B=Billable, N=Not Billable, D=Billed

05714

Timesheet

Printed on: 10/04/2002

Name: Wynter, Nicholee A

Sep 9 to Sep 15, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	BB*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:30	8:30	8:30	8:30	8:30			42:00	B
				Totals	8:00	8:30	8:30	8:30	8:30	0:00	0:00	42:00	

Signature Nicholee Wynter

*Billing Status: B=Billable, N=Not Billable, O=Billed

05716

Timesheet

Printed on: 07/31/2002

Name: Wynter, Nicholee A

Jul 29 to Aug 4, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8:00	8:00	8:00					24:00	B

PAID
CK. NO.
DATE

Totals	8:00	8:00	8:00	0:00	0:00	0:00	0:00	24:00

Signature Nicholee Wynter

*Billing State: B=Billable, N=Not Billable, D=Billed

NAVY

PAID

05717

Timesheet

Printed on: 09/02/2002

Name: Wynter, Nicholas A

Aug 25 to Sep 1, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	BR*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...	09:30 - 5:30	ATP Program	8:00							8:00	B
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...	10:00 - 5:30	ATP Program		8:30						8:30	B
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...	10:00 - 6:00	ATP Program			8:00					8:00	B
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...	10:00 - 6:15	ATP Program				8:15				8:15	B
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...	10:00 - 6:30	ATP Program					8:30			8:30	B
				Totals	8:00	8:30	8:00	8:15	8:30	0:00	0:00	41:15	

Signature: Nicholas Wynter

*Billing Status: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 10/04/2002

Name: Wynter, Nicholee A

Sep 2 to Sep 8, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NEST ATP	Fiscal Control Manager	Hourly Regular ...		ATP Program	0.00	8.00	5.00	0.00	8.00			21.00	B
Totals					0.00	8.00	5.00	0.00	8.00	0.00	0.00	21.00	

Signature Nicholee Wynter

*Billing Status: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 10/04/2002

Name: Wynter, Nicholas A

Sep 18 to Sep 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	BS*
NIST ATP contractor	Fiscal Control Manager	Hourly Regular		ATP Program	7:30	8:00	8:00	8:30	8:00			40:00	B
Totals					7:30	8:00	8:00	8:30	8:00	0:00	0:00	40:00	

Signature: Nicholas Wynter

*Billing Status: B=Billable, N=Not Billable, D=Billed

05720

Timesheet

Printed on: 10/04/2002

Name: Wynter, Nicholee A

Sep 23 to Sep 29, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	8.30	9:00	8:00	8:00	0:00			33:30	N
				Totals	8:30	9:00	8:00	8:00	0:00	0:00	0:00	33:30	

Signature: Nicholee Wynter

*Billing Status: B=Billable, N=Not Billable, O=Billed

05721

Timesheet

Printed on: 10/04/2002

Name: Wynter, Nicholee A

Sep 30 to Oct 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NINT ATP customer	Fiscal Control Manager	Hourly Regular ...		ATP Program	7.30							7.30	N
Totals					7.30	0.00	0.00	0.00	0.00	0.00	0.00	7.30	

Signature Nicholee Wynter

*Billing Status: B=Billable, N=Not Billable, D=Billed

05722

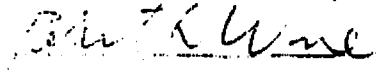
Timesheet

Printed on: 02/01/2002

Name: Wine, Robert G

Dec 31, 2001 to Jan 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	revew network.i...	ATP Program			8:00		8:00			16:00	B
Totals					0:00	0:00	8:00	0:00	8:00	0:00	0:00	16:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05723

Timesheet

Computer Aided Surgery Incorporated

Name: Robert G Wise

Date Range: 1/14/02-1/20/02

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
					8			4	8			20	
				Totals	8			4	8			20	✓

*Billing State: B=Billable, N=Not Billable, D=Billed

Signature Robert G Wise

05724

Timesheet

Printed on: 02/01/2002

Name: Wine, Robert G

Jan 21 to Jan 27, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	support, Ptorjct ...	ATP Program		4:00	8:00		8:00			20:00	B
Totals					0:00	4:00	8:00	0:00	8:00	0:00	0:00	20:00	

05725

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 02/01/2002

Name: Wine, Robert G

Jan 28 to Feb 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	Testing Termin...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	support, testing ...	ATP Program					8:00			8:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	support.unix ac...	ATP Program	8:00							8:00	B
Totals					8:00	0:00	0:00	4:00	8:00	0:00	0:00	20:00	

Signature Robert G Wine

*Billing State: B=Billable, N=Not Billable, D=Billed

05726

Timesheet

Printed on: 02/01/2002

Name: Wine, Robert G

Jan 7 to Jan 13, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	support, DNS, a...	ATP Program	8:00		4:00		8:00			20:00	B
Totals					8:00	0:00	4:00	0:00	8:00	0:00	0:00	20:00	

Signature Robert G Wine

*Billing State: B=Billable, N=Not Billable, D=Billed

05727

NAW

Timesheet

Printed on 09/09/2002

Name: Rottman, Matthew

Sep 2 to Sep 8, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP:Contract	Research	Hourly Regular	[illegible]	ATP Program	12.00	8.00	9.30	10.00	8.00		8.00	55.30	B
Totals					12.00	8.00	9.30	10.00	8.00	0.00	8.00	55.30	

PAID
CK. NO.
DATE

Signature: Matthew Rottman

*Billing Status: B=Billable, N=Not Billable, D=Billed

55 1/2

05728

Timesheet

Name Rotman, Matthew

Sep 9 to Sep 15, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NSAIF	Research	Hourly Regular		CIP Program	8.50	10.00	8.00	9.00	6.00			41.50	N
Customer													
Totals					8.50	10.00	8.00	9.00	6.00			41.50	

PAID
CK. NO.
DATE

Signature Matthew Rotman

*Billing Status: B=Billable, N=Not Billable, D=Billed

41 1/2

05729

Filed
NAW

Timesheet

Printed on: 10/02/2002

Name: Rothman, Matthew

Sep 16 to Sep 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	13:00	15:00	10:30	1:00	1:30	12:00	59:00	B
				Totals	6:00	13:00	15:00	10:30	1:00	1:30	12:00	59:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

PAID

CK. NO.

DATE

05730

Timesheet

Printed on: 10/02/2002

Name: Rothman, Matthew

Sep 23 to Sep 29, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	9:00	10:30	10:00	17:30	10:00	7:30	12:30	77:00	B
				Totals	9:00	10:30	10:00	17:30	10:00	7:30	12:30	77:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05731

PAID
CK. NO.
DATE

Timesheet

Printed on: 10/17/2002

Name: Rotteman, Matthew

Sep 30 to Oct 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	9:00	15:00	17:00	12:00	9:00	10:30	80:30	B
				Totals	8:00	9:00	15:00	17:00	12:00	9:00	10:30	80:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05732

NAW

Timesheet

Printed on: 10/07/2002

Name: Peralta, Regner M

Sep 2 to Sep 8, 2002

Customer Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP redesign	Systems Integration	Hourly Regular...		ATP Program	0:00	1:00	5:00	5:00				11:00	B
				Totals	0:00	1:00	5:00	5:00	0:00	0:00	0:00	11:00	

Signature

*Billing Status: B=Billable, N=Not Billable, D=Billed

PAID

CK. NO.

DATE

05733

Timesheet

Printed on: 10/3/2002

Name: Peralta, Reginer M

Sep 8 to Sep 15, 2002

Cust/Proj.Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	BB*
NIST ATP customer	System Integration	Hourly Regular ...		ATP Projects	3:00	3:30	3:30	6:00	6:00			22:00	B
				Totals	3:00	3:30	3:30	6:00	0:00	0:00	0:00	22:00	

Signature Reginer Peralta

*Billing Data: B=Billable, N=Not Billable, D=Billed

057334

Timesheet

Printed on: 10/02/2002

Name: Peralta, Regner M

Sep 16 to Sep 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	5.00	5.00	5.00	5.00				20.00	B
				Totals	5.00	5.00	5.00	5.00	0.00	0.00	0.00	20.00	

Signature Regner Peralta

*Billing Status: B=Billable, N=Not Billable, D=Billed

057735

Timesheet

Printed on: 10/03/2002

Name: Peralta, Ragner M

Sep 23 to Sep 29, 2002

Customer:Job	Service Item	Payroll Item	Note	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NCST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	3:00	3:00	6:00	4:00			7:30	27:30	B
				Totals	3:00	3:00	6:00	4:00	0:00	0:00	7:30	27:30	

Signature Ragner Peralta

*Billing Data: B=Billable, N=Not Billable, O=Billed

05736

Timesheet

Printed on: 10/02/2002

Name: Peralta, Regner M

Sep 30 to Oct 6, 2002

Quickfinder Job	Service Item	Payroll Item	Note	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP rollover	System Integration	Hourly Regular		ATP Program	3:00							3:00	B
				Total	3:00	0:00	0:00	0:00	0:00	0:00	0:00	3:00	

Signature Regner Peralta

*Billing Data: B=Billable, N=Not Billable, D=Billed

05737

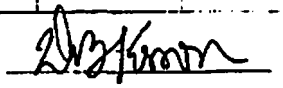
Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Oct 1 to Oct 7, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05738

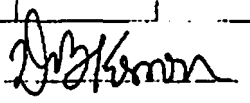
Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Oct 8 to Oct 14, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 05/11/2002

Name: Kamon, D. B.

Oct 15 to Oct 21, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05740

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Oct 22 to Oct 28, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05741

Timesheet

Printed on: 05/11/2002

Name: Kerron, D. B.

Oct 28 to Nov 4, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature DBKerron

*Billing State: B=Billable, N=Not Billable, D=Billed

05742

Timesheet

Printed on: 05/11/2002

Name: Karon, D. B.

Nov 5 to Nov 11, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05743

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Nov 12 to Nov 18, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05744

Timesheet

Printed on: 05/11/2002

Name: Kamron, D. B.

Nov 18 to Nov 25, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05745

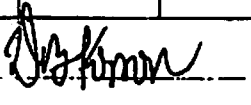
Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Nov 26 to Dec 2, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05746

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Dec 3 to Dec 9, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05747

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Dec 10 to Dec 16, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05748

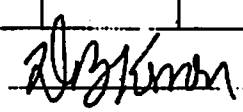
Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Dec 17 to Dec 23, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP	Research:DBK	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
customer	Research												
Totals					8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05749

Timesheet

Printed on: 05/11/2002

Name: Kamon, D. B.

Dec 24 to Dec 30, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05750

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Dec 31, 2001 to Jan 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05751

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Jan 7 to Jan 13, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05752

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Jan 14 to Jan 20, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05753

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Jan 21 to Jan 27, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05754

Timesheet

Printed on: 05/11/2002

Name: Kamon, D. B.

Jan 28 to Feb 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05755

Timesheet

Printed on: 05/11/2002

Name: Kerron, D. B.

Feb 4 to Feb 10, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05756

Timesheet

Printed on: 05/11/2002

Name: Kamon, D. B.

Feb 11 to Feb 17, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05757

Timesheet

Printed on: 05/11/2002

Name: Kerron, D. B.

Feb 18 to Feb 24, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05758

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Feb 25 to Mar 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05759

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Mar 4 to Mar 10, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05760

Timesheet

Printed on: 05/11/2002

Name: Kamon, D. B.

Mar 11 to Mar 17, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature DBKamon

*Billing State: B=Billable, N=Not Billable, D=Billed

05761

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Mar 18 to Mar 24, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05762

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Mar 25 to Mar 31, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05763

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Apr 1 to Apr 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
Totals					8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05764

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Apr 8 to Apr 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05765

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Apr 15 to Apr 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05766

Timesheet

Printed on: 05/11/2002

Name: Kerron, D. B.

Apr 22 to Apr 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05767

Timesheet

Printed on: 05/11/2002

Name: Karron, D. B.

Apr 28 to May 5, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05768

Timesheet

Printed on: 05/11/2002

Name: Kerron, D. B.

May 6 to May 12, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
Totals					8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05769

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

May 13 to May 19, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05770

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

May 20 to May 26, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05771

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05772

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Jun 3 to Jun 9, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05773

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05774

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Jun 17 to Jun 23, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05775

Timesheet

Printed on: 05/21/2003

Name: Kamon, D. B.

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05776

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05777

Timesheet

Printed on: 05/28/2003

Name: Karron, D. B.

Jul 8 to Jul 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

CASI LLC
STEP 1 - SCANNED ON

MAY 28 2003

BY:

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05778

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Jul 15 to Jul 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

05779

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 05/28/2003

Name: Karron, D. B.

Jul 22 to Jul 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

CASI LLC
STEP 1 - SCANNED ON

MAY 28 2003

BY:

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05780

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Jul 29 to Aug 4, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05781

Timesheet

Printed on: 05/28/2003

Name: Karron, D. B.

Aug 5 to Aug 11, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

CASI LLC
STEP 1 - SCANNED ON

MAY 28 2003

BY:

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05782

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Aug 12 to Aug 18, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05783

Timesheet

Printed on: 05/28/2003

Name: Karron, D. B.

Aug 19 to Aug 25, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

CASI LLC
STEP 1 - SCANNED ON
MAY 28 2003
BY:

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05784

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Aug 26 to Sep 1, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05785

Timesheet

Printed on: 05/28/2003

Name: Karron, D. B.

Sep 2 to Sep 8, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

*Billing State: B=Billable, N=Not Billable, D=Billed

Signature _____

CASI LLC
TEP 1 - SCANNED ON
MAY 28 2003
Y:

05786

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Sep 9 to Sep 15, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05787

Timesheet

Printed on: 05/28/2003

Name: Kamon, D. B.

Sep 16 to Sep 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
STEP 1 - SCANNED ON
MAY 28 2003
BY:

Signature

05788

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Sep 23 to Sep 29, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Salary			8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05789

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Sep 30 to Oct 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Hourly Regular ...		ATP Program	16:00	16:00	16:00	16:00	16:00	4:00	16:00	100:00	B
				Totals	16:00	16:00	16:00	16:00	16:00	4:00	16:00	100:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05790

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Oct 7 to Oct 13, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Salary		ATP Program	16:00	16:00	16:00	16:00	16:00	4:00	16:00	100:00	B
				Totals	16:00	16:00	16:00	16:00	16:00	4:00	16:00	100:00	

Year 2

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
EP 1 - SCANNED ON

MAY 28 2003

05791

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Oct 14 to Oct 20, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	15:00	15:00	15:00	15:00	15:00	10:00	15:00	100:00	B
				Totals	15:00	15:00	15:00	15:00	15:00	10:00	15:00	100:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
EP 1 - SCANNED ON

MAY 28 2003

05792

Timesheet

Printed on: 05/21/2003

Name: Karon, D. B.

Oct 21 to Oct 27, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Hourly Regular ...		ATP Program	10:00	15:00	15:00	18:00	12:00	15:00	15:00	100:00	B
				Totals	10:00	15:00	15:00	18:00	12:00	15:00	15:00	100:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
REP 1 - SCANNED ON
MAY 28 2003

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Oct 28 to Nov 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Hourly Regular ...		ATP Program	10:00	15:00	15:00	18:00	12:00	15:00	15:00	100:00	B
				Totals	10:00	15:00	15:00	18:00	12:00	15:00	15:00	100:00	

Signature _____

*Bllng State: B=Billable, N=Not Billable, D=Billed

CASI LLC
1 - SCANNED ON
MAY 28 2003

05794

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Nov 4 to Nov 10, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research:DBK Research	Hourly Regular ...		ATP Program	10:00	15:00	15:00	18:00	12:00	15:00	15:00	100:00	B
				Totals	10:00	15:00	15:00	18:00	12:00	15:00	15:00	100:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
TEP 1 - SCANNED ON

MAY 28 2003

05795

Y:

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Nov 11 to Nov 17, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	16:00	14:00	14:00	14:00	14:00	14:00	14:00	100:00	B
				Totals	16:00	14:00	14:00	14:00	14:00	14:00	14:00	100:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
EP 1 - SCANNED ON

MAY 28 2003

05796

r:_____

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Nov 18 to Nov 24, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	16:00	14:00	14:00	14:00	14:00	14:00	14:00	100:00	B
				Totals	16:00	14:00	14:00	14:00	14:00	14:00	14:00	100:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05797

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Nov 25 to Dec 1, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC

EP 1 - SCANNED ON

MAY 28 2003

05798

:

Timesheet

Printed on: 05/21/2003

Name: Karron, D. B.

Dec 2 to Dec 8, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature

*Bling State: B=Billable, N=Not Billable, D=Billed

CASI LLC

EP 1 - SCANNED ON

MAY 28 2003

05799

Y:

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Dec 9 to Dec 15, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC

STEP 1 - SCANNED ON

MAY 28 2003

D5800

BY:

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Dec 16 to Dec 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
EP 1 - SCANNED ON

MAY 28 2003

05801

I:

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Dec 30, 2002 to Jan 5, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
STEP 1 - SCANNED ON

MAY 28 2003

05802

DV:

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Dec 23 to Dec 29, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
EP 1 - SCANNED ON

MAY 28 2003

05803

I: _____

Timesheet

Printed on: 05/21/2003

Name: Kerron, D. B.

Dec 30, 2002 to Jan 5, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

CASI LLC
STEP 1 - SCANNED ON

MAY 28 2003

BY:

05804

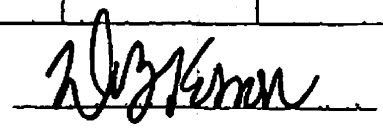
Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Jan 6 to Jan 12, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05805

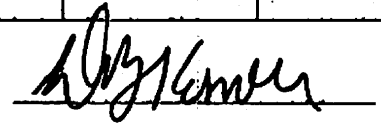
Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Jan 13 to Jan 19, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	N
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05806

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Jan 20 to Jan 26, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05807

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Jan 27 to Feb 2, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

05808

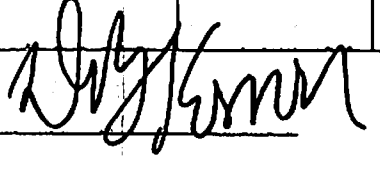
Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Feb 3 to Feb 9, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05809

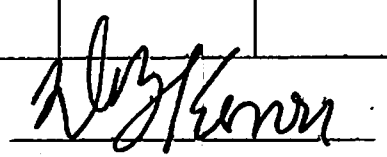
Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Feb 10 to Feb 16, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05810

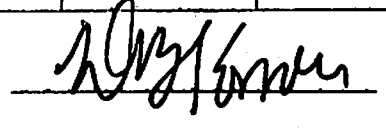
Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Feb 17 to Feb 23, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05811

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Feb 24 to Mar 2, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

03812

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Mar 3 to Mar 9, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05813

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Mar 10 to Mar 16, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05814

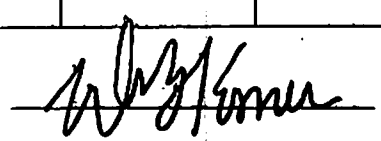
Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Mar 17 to Mar 23, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature 

*Billing State: B=Billable, N=Not Billable, D=Billed

05815

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Mar 24 to Mar 30, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	6:00	6:00	6:00	6:00	6:00			30:00	N
				Totals	6:00	6:00	6:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05816

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Mar 31 to Apr 6, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05817

Timesheet

Printed on: 05/31/2003

Name: Karron, D. B.

Apr 7 to Apr 13, 2003

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	N
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05818

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Sep 16 to Sep 22, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	10:00		10:00	0:00	10:00	10:00		40:00	B
				Totals	10:00	0:00	10:00	0:00	10:00	10:00	0:00	40:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05819

Timesheet

Printed on: 06/01/2003

Name: Cox, James L

Sep 23 to Sep 29, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program	10:00		10:00		10:00	10:00		40:00	B
				Totals	10:00	0:00	10:00	0:00	10:00	10:00	0:00	40:00	

Signature James L Cox

*Billing State: B=Billable, N=Not Billable, D=Billed

05820

Timesheet

Printed on: 06/25/2002

Name: Albin, Scott M

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	0:00	8:00	8:00			32:00	B
				Totals	8:00	8:00	0:00	8:00	8:00	0:00	0:00	32:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05821

Timesheet

Printed on: 06/25/2002

Name: Albin, Scott M

Jun 17 to Jun 23, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

05822

Timesheet

Printed on: 06/28/2002

Name: Albin, Scott M

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	10:00			42:00	B
				Totals	8:00	8:00	8:00	8:00	10:00	0:00	0:00	42:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 07/26/2002

Name: Albin, Scott M

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	17:00	8:00	8:00			49:00	B

Signature

Totals	8:00	8:00	17:00	8:00	8:00	0:00	0:00	49:00

*Billing State: B=Billable, N=Not Billable, D=Billed

[redacted]

Timesheet

Printed on: 07/26/2002

Name: Albin, Scott M

Jul 8 to Jul 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	10:00	10:00	10:00	10:00	10:00			50:00	B

Signature

Totals	10:00	10:00	10:00	10:00	10:00	0:00	0:00	50:00

*Billing State: B=Billable, N=Not Billable, D=Billed

[redacted]

Timesheet

Printed on: 07/26/2002

Name: Albin, Scott M

Jul 15 to Jul 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	10:00	12:00	12:00	12:00	12:00			58:00	H
Totals					10:00	12:00	12:00	12:00	12:00	0:00	0:00	58:00	

Signature [redacted]

*Billing State: B=Billable, N=Not Billable, D=Billed

[redacted]

05826

Timesheet

Printed on: 07/26/2002

Name: Albin, Scott M

Jul 22 to Jul 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	12:00	11:00	12:00	12:00	12:00			59:00	B
				Totals	12:00	11:00	12:00	12:00	12:00	0:00	0:00	59:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

[redacted]

05827

AUDIT REPORT

05828

CASI LLC

(formerly Computer Aided Surgery, Inc.)

Schedule of Budgeted and Actual
Fund Sources and Project Costs
and
Statement of Management's Assertions on
Compliance with Specified Requirements

For NIST Advanced Technology Program (ATP)
Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

05829

CASI LLC
Table of Contents

	Page
Schedule of Budgeted and Actual Fund Sources and Project Costs	
Independent Auditor's Report (on the) Schedule of Budgeted and Actual Fund Sources and Project Costs	2
Schedule of Budgeted and Actual Fund Sources and Project Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	3
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	4 - 6
Schedule of Audit Findings and Questioned Costs	
Schedule of Audit Findings and Questioned Costs For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	7 - 13
Statement of Management's Assertions on Compliance with Specified Requirements	
Independent Auditor's Report (on the) Statement of Management's Assertions on Compliance with Specified Requirements	14
Statement of Management's Assertions on Compliance with Specified Requirements For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002	15 - 17

05830

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

Independent Auditor's Report
Schedule of Budgeted and Actual Fund Sources and Project Costs

To the Members of
CASI LLC

We have audited the accompanying Schedule of Budgeted and Actual Fund Sources and Project Costs (the "Schedule") of CASI LLC ("CASI") for the year ended September 30, 2002. This Schedule is the responsibility of the management of CASI. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedule. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule was prepared for the purpose of complying with the award requirements of the Advanced Technology Program ("ATP") Cooperative Agreement Number 70NANB1H3050 entered into by Computer Aided Surgery, Inc. (the predecessor company to CASI LLC) and the U. S. Department of Commerce as described in Note 2. The Schedule was prepared in conformance with the award requirements which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The Schedule includes certain project costs which we questioned as allowed costs based on the standards and cost principles to which adherence is required under the terms and conditions of the ATP Cooperative Agreement. In our opinion, if these questioned costs, as described in our Schedule of Audit Findings and Questioned Costs, which also accompanies this report, are determined to be disallowed, the total direct project costs would be reduced by $178,776.

In our opinion, except for the effects to the matter discussed in the preceding paragraph, the Schedule of Budgeted and Actual Fund Sources and Project Costs referred to above presents fairly, in all material respects, the sources of funds and project costs of CASI for the year ended September 30, 2002 in conformity with the basis of accounting described in Note 4.

This report is intended solely for the information and use of the members and management of CASI and the U. S. Department of Commerce and is not intended to be and should not be used by any other parties.

Joan M. Hayes, CPA, LLC

June 27, 2003
New York, NY

05831

CASI LLC

Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

	Approved Budget	Actual Receipts and Project Costs
Fund Sources		
ATP Award Funds	$ 800,000	$ 800,000
Recipient's Contribution	36,500	-
Total Fund Sources	836,500	800,000
Direct Project Costs		
Project Salaries	325,000	
Technical		213,187
Administrative		109,350
Fringe Benefits	110,500	
Technical		61,388
Administrative		23,281
Travel and Meals	20,000	18,450
Equipment	110,000	223,503
Materials and Supplies	11,000	15,302
Subcontracts	250,000	
Technical		89,380
Administrative		9,749
Other	10,000	
Direct Utilities		13,895
Professional Dues and Memberships		736
Professional Services		10,195
Repairs and Maintenance		1,425
Total Direct Project Costs	836,500	789,841
Funds Carried Forward to Second Project Year	$ -	$ 10,159

The accompanying notes are an integral part of this financial statement.

CASI LLC
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

1. **Business Activities**

CASI LLC ("CASI") performs basic research to bring computer aided design and manufacture to surgical specialties and radiation-oncology. CASI's approach is to move beyond the state of the art in telerobotics and augmented reality and focus on hard mathematical issues not currently addressed by the state of the art. CASI is advancing the state of the art in applied math by forging new theorems and software technology where needed to manage biological shape segmentation and by changing the connectivity of these using a novel concept of editing the Digital Morse Theory tree. CASI's objective is to use these and other means under development to provide precise and accurate anatomic models for a variety of medical and other applications.

Computer Aided Surgery, Inc. was incorporated December 12, 1995. Effective August 30, 2002, CASI LLC, a partnership, was established in New York State, and Computer Aided Surgery, Inc. merged into CASI LLC.

2. **Cooperative Agreement**

Computer Aided Surgery, Inc. (the predecessor company to CASI LLC) was the recipient of Advanced Technology Program ("ATP") Cooperative Agreement Award Number 70NANB1H3050 (the "Agreement") for Anatomic Computer Modeling for Precise and Accurate Therapies (the "Project") granted by the National Institute of Standards and Technology (NIST) of the U. S. Department of Commerce (DOC). The scope of work and budget included in this award cover a three-year period from October 1, 2001 to September 30, 2004 for a total amount of $2,000,000 in federal funds. The funding is limited to $800,000 during the first project year, and funding for the second and third years is subject to availability and written approval by the Grants Officer.

The terms of the Agreement require CASI to provide a share of the project costs. For the year ended September 30, 2002, the cost sharing ratio is 4.36% for CASI, and the federal contribution is 95.64%.

3. **Administration Requirements**

The terms of the Agreement require adherence to 15 CFR Part 14 which defines the uniform administration requirements for agreements awarded by the DOC.

4. **Summary of Significant Accounting Policies**

Basis of Accounting Presentation
The financial statements of CASI are prepared in accordance with the requirements of the Agreement which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Revenue is recognized upon receipt of the funds, and project costs are recognized when paid.

Project Cost Requirements
In accordance with the requirements of the Agreement, project costs must be incurred during the reporting period, be directly related to the Project, and be allowed under the:

- Federal Acquisition Regulations (FAR) System, Part 31, "Contract Cost Principles and Procedures";
- DOC Financial Assistance Standard Terms and Conditions;
- DOC Financial Assistance Award (Form CD-450) and any amendments thereto (Form CD-451); and
- ATP general terms and conditions and special award conditions of the Agreement.

Only direct costs, in accordance with applicable cost principles and award guidelines, are eligible for federal funding. Indirect costs are the responsibility of CASI and cannot be recorded as project costs.

Approved Budget
The terms of the Agreement require adherence to a budget and any budget amendments approved by NIST. The costs in any approved budget line-item that exceed 10% of the total approved budget for the year are not eligible for federal funding.

The most recent approved budget, for the year ended September 30, 2002, was dated December 27, 2001 under Amendment Number 2 to the DOC Financial Assistance Award.

Equipment
In accordance with the requirements of the Agreement, equipment is charged as a project cost when cash is disbursed for its acquisition, which is a basis other than accounting principles generally accepted in the United States of America.

Fiscal Year
The first project year was the fiscal year ended September 30, 2002.

5. Recipient's Contribution

In accordance with the requirements of the Agreement, as described in Note 2, CASI is required to provide 4.36% of the project costs for the first project year. CASI did not contribute its 4.36% share of the project costs expensed during the year ended September 30, 2002. Funding from other sources, which CASI anticipated at the inception of the Agreement, has not been awarded.

6. Direct Project Costs

Only those costs in accordance with the terms of the Agreement, as described in Note 4, are allowable as project costs and eligible for inclusion in the Schedule of Budgeted and Actual Fund Sources and Project Costs.

05834

CASI LLC
Notes to Schedule of Budgeted and Actual Fund Sources and Project Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

7. Funds Carried Forward to the Second Project Year

As of September 30, 2002, federal funds provided for the Project exceeded the direct project costs. The excess funding was carried forward to the second project year.

8. Concentration of Risk

Since the Agreement is providing the single source of revenue for CASI, as described in Note 5, the completion of the Project is dependent upon the continuation of federal funding.

9. Related Parties

The Principal Investigator for the Project was the majority shareholder of Computer Aided Surgery, Inc. and is now the majority member of CASI LLC.

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Project Salaries and Related Fringe Benefits	During our examination of payroll records, we noted that all of the salaries and related payroll taxes, which were paid by the award recipient during the year ended September 30, 2002, were recorded as project costs. We also noted that timesheets did not indicate the performance of services for non-project activities. Based on our employee interviews, review of individual responsibilities, and examination of contracts, we determined that three employees were compensated for services that were partly related to the ATP project and partly for non-project activities. The resulting questioned costs, which include a percentage of salaries and the related payroll taxes and other fringe benefits, are quantified below under the reporting line-items from the Schedule of Budgeted and Actual Fund Sources and Project Costs. The percentages used to determine the questioned costs were provided by the DOC Office of Inspector General auditor, as a result of her testing, and, based on our testing, appeared reasonable.	(see below)
Project Salaries - Technical	15% of the salary paid to the Principal Investigator was determined to be compensation for administrative, management, and other responsibilities not directly related to the ATP project.	$ 26,250
Project Salaries - Administrative	25% of the salary paid to the Business Manager was determined to be compensation for fundraising and other responsibilities not directly related to the ATP project. During our examination of the contract between the Business Manager and award recipient, we noted the expressed responsibilities of the Business Manager which included project related and non-project related activities.	25,000
	25% of the salary paid to the Administrative Assistant was determined to be compensation for bookkeeping, scanning, and other administrative responsibilities which were performed for the award recipient and not directly related to the ATP project.	2,337
Fringe Benefits - Technical	During our examination of expenditures for fringe benefits, we noted doctor, dental, and pharmacy bills, which were paid for medical services and drugs that were in excess of the health insurance coverage provided by the award recipient. These payments were made as reimbursements to the Principal Investigator or directly to the medical and pharmacy providers. In our opinion, such payments are not allowed by FAR 31 cost principles, as they do not appear reasonable for an organization in the financial condition of the award recipient, and they are not ordinary and necessary for such an organization. We also noted that a significant portion of the medical services billed were rendered prior to the start of the ATP project. Even if these costs were considered reasonable and, consequently,	38,661

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	allowed by FAR 31, the terms of the ATP cooperative agreement require written approval from the NIST Grants Officer before costs incurred prior to the start of the project are allowed as project costs. No such documentation was provided for our review.	
	Employer payroll taxes, attributable to the salary costs for the technical employee questioned above, were determined to be not related to the ATP project, as described in the first audit finding.	1,326
	Other fringe benefits, including health insurance coverage and fitness benefits attributable to the questioned percentage of salary costs for the technical employee, as described in the first audit finding, were also determined to be not related to the ATP project.	1,047
Fringe Benefits - Administrative	During our examination of expenditures for fringe benefits, we noted that health insurance premiums were expensed for an individual who was not an employee of the award recipient. These costs were not directly attributable to the ATP project.	3,340
	Other fringe benefits, including health insurance coverage and child-care benefits attributable to the questioned percentage of salary costs for the administrative employees, as described in the first audit finding, were determined to be not related to the ATP project.	2,281
	Employer payroll taxes, attributable to the salary costs for administrative personnel questioned above, were also determined to be not related to the ATP project, as described in the first audit finding.	2,257
	During our examination of expenditures for fringe benefits, we also noted doctor and dental payments, for administrative personnel, for medical services that were in excess of the health insurance coverage provided by the award recipient. In our opinion, as expressed above for comparable benefits paid on behalf of a technical employee, such payments are not allowed by FAR 31 cost principles, as they do not appear reasonable for an organization in the financial condition of the award recipient, and they are not ordinary and necessary for such an organization.	707
	During our examination of expenditures for fringe benefits, we noted that transit checks were purchased for the use of employees, but documentation was not provided for our review to evidence the distribution of the transit checks to individual employees and to document the adherence of such distributions within the limits defined by Regulation 1.132-9 of the Internal Revenue Code. The	639

05837

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
	terms of the ATP cooperative agreement require adherence to federal laws before a cost can be allowed.	
	During our examination of expenditures for fringe benefits, we noted that worker compensation insurance premiums were paid for a period beyond an employee's termination. In our opinion, such premiums should be refunded by the insurance carrier and not be allowed as project costs.	130
	During our examination of expenditures for fringe benefits, we noted a penalty paid to the State of New Jersey for late filing of an employment tax return. FAR 31 cost principles do not allow payments of fines and penalties as project costs.	29
Travel and Meals	During our examination of travel expenditures, we also noted various local and long distance travel expenses which were not directly related to the ATP project.	553
	During our examination of travel expenditures, we noted the payment of a parking ticket to the New York City Department of Revenue that was recorded as project travel. As previously stated, FAR 31 cost principles do not allow the payment of fines and penalties as project costs.	55
Materials and Supplies	During our examination of expenditures for materials and supplies, we noted that bank charges, which were not directly related to the ATP project, were recorded as project costs.	133
Subcontracts - Technical	During our examination of payments to subcontractors, we noted that payments were made to Advanced Technology Group for billings which were dated prior to the start of the project. The written approval from the NIST Grants Officer, which is required for these costs to be allowed, was not provided for our review.	9,000
Subcontracts - Administrative	During our examination of payments to subcontractors, we also noted that payments which were made to an individual for services rendered to clean both the residential and business areas of the Principal Investigator's apartment were recorded as project costs. The costs related to maintenance of the business area, as may be related to the ATP project, could not be identified from the documentation provided. The terms of the ATP cooperative agreement do not allow single companies, such as the award recipient, to record indirect costs as project costs.	4,819

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Other - Direct Utilities	During our examination of expenditures for direct utilities, we noted that invoices for telephone and pager bills did not provide the information to identify those costs that may be directly related to the ATP project. As stated above, the ATP cooperative agreement does not allow indirect costs.	1,375
	During our examination of expenditures for direct utilities, we also noted that a payment to Thorn for network services, which was recorded as a project cost during the first project year, was for services that were provided prior to the start of the project. The written approval from the NIST Grants Officer, which is required for these costs to be allowed, was not provided for our review.	285
Other - Professional Services	During our examination of expenditures for professional services, we noted that fees were paid and recorded as project costs for legal services that were not directly related to the ATP project.	842
	Total questioned costs for expenditures listed above	121,066
Equipment Budget	During our testing of project costs and budgeted amounts, we noted that equipment costs exceeded the budgeted amount by more than 10% of the total budget. The terms of the ATP cooperative agreement do not allow costs which exceed the budgeted amount by more than 10% of the total budget. These costs would otherwise be allowable under FAR 31 cost principles:	
	• Total equipment purchased and recorded as project costs	223,503
	• Approved equipment budget	(110,000)
	• 10% allowed excess	(83,650)
	Total questioned costs for ineligible equipment	29,853
Cost-Match	During our examination of the Schedule of Budgeted and Actual Fund Sources and Project Costs, we noted that the ATP award recipient did not contribute its matching share of project costs as specified in the ATP cooperative agreement.	
	• Cost share as specified in the ATP cooperative agreement at 4.36% of project costs reported in the Schedule of Budgeted and Actual Fund Sources and Project Costs (4.36% of $789,841)	34,437
	• Impact of all questioned costs listed above on cost-share (4.36% of $150,919)	(6,580)
	Total questioned cost-match	27,857

05839

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Other Uses of Federal Funds	During our examination of cancelled checks, we noted that certain expenditures of the award recipient, which were not directly related to the ATP project, were paid with federal funds provided for the ATP project. These payments were made to the Principal Investigator for rental expense, at the monthly rate of $2,000, for the use of his apartment as office space for 11 months during the first project year and for 19 months prior to the start of the project. Our examination of the Schedule of Budgeted and Actual Fund Sources and Project Costs revealed that these expenditures were not recorded as ATP project costs. However, the payment of these expenditures from federal funds has resulted in a shortfall in the ATP project bank account and, consequently, is payable to the ATP project.	60,000
	During our examination of the check register, we noted that federal funds provided for the project had been disbursed as salary advances to the Principal Investigator and loans to the award recipient with subsequent repayments from salaries, the reimbursement of business expenses, and cash deposits. The use of these funds for non-project expenditures was in excess of repayments. The terms of the ATP cooperative agreement do not allow such advances and loans, and, consequently, the balance due is payable to the ATP project.	9,651
	Total questioned costs for other uses of federal funds	69,651
	Total questioned costs	$248,427
Funds Carried Forward	The use of federal funds for non-project expenditures and loans, described above under Other Uses of Federal Funds, impacts the cash balance maintained by CASI in the ATP project's bank account as of September 30, 2002 and, consequently, the Funds Carried Forward to Second Project Year in the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002, as follows: • Cash balance/(deficit) $(59,492) • Due from CASI for other uses of federal funds 69,651 • Funds Carried Forward to Second Project Year $ 10,159	(see above)
Procedures	During our review of operating procedures, we noted the following weaknesses: • Written procedures for the ATP project were not available for our review until such procedures were drafted by the newly appointed Business Manager subsequent to the year ended September 30, 2002. These procedures were being implemented and further developed as of the date of our report. • In our opinion, the written procedures, which were in the	n/a

05840

Item	Audit Findings	Questioned Costs
	development phase, did not include adequate controls over timesheets, bank reconciliations, the payment of invoices which include both project and non-project items, and the engagement of subcontractors. The Business Manager agreed to enhance the procedures, as we recommended.	
	Based on our review of procedures, examination of personnel files, and interviews with management, we noted that procedures were not in place to ensure that adequate documentation is obtained and maintained in employee files. In our opinion, written procedures for human resource responsibilities should also be developed and updated, as may be necessary, on a regular basis to educate personnel who are responsible for these functions and to enable compliance. In particular, the following documents should be included, with other requirements, in personnel files: • Federal form I-9 which is required to be completed by all employees and signed by the employer. • Health insurance forms to accept or decline coverage. • Documentation to support the acceptance or refusal of other fringe benefits. • Mandated COBRA letters for terminated employees.	n/a
Budget	We observed that the effective date of the most recent approved budget was approximately nine months before the end of the first project year. Variances between approved budget amounts and actual project costs, evident in the Schedule of Budgeted and Actual Fund Sources and Project Costs, indicate significant changes since the budget was approved, and we were not provided with an updated budget that, in our opinion, realistically forecasted the remainder of the project.	n/a
Project Reporting	During our examination of reports submitted to NIST by the award recipient, we noted that reports were not properly prepared. The total ATP award funds received were used, instead of the actual project costs from the accounting records, to report cash outlays. These reports also included recipient contributions, but cost-matches had not been made from non-federal funds. The Business Manager agreed to amend reports as applicable.	n/a
Subcontractor Agreements	During our examination of subcontractor agreements, we noted that written agreements were not available for certain subcontractors and the contracts which were available did not include specific language to document the requirement that subcontractors adhere to federal laws and regulations as specified by the ATP award and the sanctions for noncompliance.	n/a

CASI LLC
Schedule of Audit Findings and Questioned Costs
For NIST ATP Cooperative Agreement 70NANB1H3050
For the Year Ended September 30, 2002

Item	Audit Findings	Questioned Costs
Summary of Questioned Costs	The summary of questioned costs, as described above, is as follows:	
	• Questioned costs from examination of specific expenditures	$121,066
	• Questioned costs for ineligible equipment	29,853
	• Questioned cost-match	27,857
	• Total questioned direct project costs	178,776
	• Questioned other uses of federal funds	69,651
	• Total questioned costs	$248,427

05842

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

Independent Auditor's Report
Statement of Management's Assertions on Compliance with Specified Requirements

To the Members of
CASI LLC

We have examined Management's Assertions on Compliance with Specified Requirements that CASI LLC ("CASI") complied with certain specified requirements relative to its Schedule of Budgeted and Actual Fund Sources and Project Costs for the National Institute of Standards and Technology ("NIST") Advanced Technology Program ("ATP") Cooperative Agreement Number 70NANB1H3050 for the year ended September 30, 2002. The five specific compliance requirements are listed in our accompanying Statement of Management's Assertions on Compliance with Specified Requirements.

Management is responsible for the compliance of CASI with those requirements. Our responsibility is to express an opinion on management's assertions about its compliance based on our examination.

Our examination was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, attestation standards established by the American Institute of Certified Public Accountants, and the NIST program-specific audit guidelines for ATP cooperative agreements with single companies which was issued by the U. S. Department of Commerce Office of Inspector General, dated May 1999. Accordingly, we examined, on a test basis, evidence about the compliance of CASI with those requirements and performed such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the compliance of CASI with specified requirements.

In our opinion, management's assertions that CASI complied with the aforementioned requirements relative to its NIST ATP Cooperative Agreement Number 70NANB1H3050, during the year ended September 30, 2002, are fairly stated for one of the assertions but not fairly stated for the remaining four assertions. The accompanying Statement of Management's Assertions on Compliance with Specified Requirements provides our findings and opinion regarding each of the assertions.

This report is intended solely for the information and use of the members and management of CASI and the U. S. Department of Commerce and is not intended to be and should not be used by any other parties.

Joan M. Hayes, CPA, LLC

June 27, 2003
New York, NY

05843

CASI LLC
Statement of Management's Assertions on Compliance with Specified Requirements For NIST ATP Cooperative Agreement 70NANB1H3050 For the Year Ended September 30, 2002

1. Cost-Share

Management's Assertion
The cost-share established by the budget in the Advanced Technology Program ("ATP") award has been met. The funds claimed as cost-share are not from a subcontractor or other federal sources and were not used as matching or cost-sharing funds on other federally supported activities. The funds claimed as cost-share meet the definition provided in 15 CFR Part 14, Section 23 and conform to the limitations in 15 CFR Part 295.2(1).

Examination Findings
CASI LLC ("CASI") did not contribute its cost-share, as stated in this assertion, to the project being funded by the ATP award during the year ended September 30, 2002.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for the year ended September 30, 2002.

2. Equipment

Management's Assertion
Equipment acquired with the ATP funds has been accounted for in accordance with federal property management standards found in 15 CFR Part 14 Sections 30-37.

Examination Findings
Equipment acquired with ATP funds included computer and network hardware assembled from individually purchased components and configured as required for the ATP project. An inventory report was developed by CASI, and a physical inventory was taken during our audit of their Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002. The inventory report included total purchase price and a description of the equipment with identifying codes which allowed the equipment to be traced to the purchase records. Purchase records provided the source of the equipment, acquisition dates, and other detailed information required by 15 CFR Part 14 Section 34.

Independent Auditor's Opinion
This assertion of management has been fairly stated for the year ended September 30, 2002.

3. Procurement Policies

Management's Assertion
Federal procurement standards described in 15 CFR Part 14 Sections 40-48 have been incorporated into the purchasing policies and adhered to for ATP award expenditures. Contracts and subwards have not been made to any organizations or its principals listed in the "List of Parties Excluded from Federal Procurement or Nonprocurement Programs," issued by General Service Administration (the "List").

05844

Examination Findings
Written procurement procedures, as required by 15 CFR Part 14 Section 44, were not available during the year ended September 30, 2002. During the subsequent year, management appointed a new Business Manager who developed an operating procedures guide. The updated procedures, as of June 2003, require bids, in accordance with federal standards, and written pre-approval for the procurement of equipment.

Contracts and payments to subcontractors were not made to organizations or individuals included in the List during the year ended September 30, 2002. However, the requirement to verify the omission of proposed contractors from the List was not included in the updated procedures referred to above.

Independent Auditor's Opinion
Except for contracts and payments to subcontractors not included in the List, this assertion of management has not been fairly stated for the year ended September 30, 2002. However, management has taken action to cure this finding going forward.

4. Reporting Requirements

Management's Assertion
The amounts in the quarterly financial status reports and the requests for advance or reimbursement agree with the underlying accounting records and summary records.

Examination Findings
Form 269 Financial Status Report or Form 269A Financial Status Report (short form) was provided and examined for each of the quarterly reporting periods during the year ended September 30, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002.

Form 270 Request for Advance or Reimbursement was provided and examined for ten of the monthly reporting periods during the year ended September 30, 2002. Reports were not provided for months ended December 31, 2001 and January 31, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002.

Form 272 Federal Cash Transactions Report was provided and examined for nine of the monthly reporting periods during the year ended September 30, 2002. Reports were not provided for months ended October 31, 2001, January 31, 2002, and August 31, 2002. Each of the reports examined included a cost-match which the award recipient did not provide with non-federal funds. Each of the reports examined reported cash outlays of federal funds which agreed to the total federal funds received during the reporting period, but did not agree to the accounting records of actual cash

transactions that were used to generate the Schedule of Budgeted and Actual Fund Sources and Project Costs for the year ended September 30, 2002. In addition, the cash on hand at the end of each monthly reporting period was reported as zero instead of the actual cash balance from the accounting records of cash transactions.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for the year ended September 30, 2002.

5. Subcontractor Agreements

Management's Assertion
The agreements entered into with subcontractors/subrecipients, as defined below, require that the subcontractors/subrecipients adhere to federal laws and regulations as specified by the ATP award, and sanctions are specified for the subcontractor's/subrecipient's noncompliance.

Subcontractors included: Advanced Technology Group, J. Cox (who subsequently became an employee), A. Karron (who provided a one-time service), G. Wolberg, S. Albin (who subsequently became an employee), and The Jackson Group.

Examination Findings
Written agreements with J. Cox and with G. Wolberg were provided for examination. Agreements with the other subcontractors listed above were not provided for examination. The agreements examined did not contain the specific requirement for adherence to federal laws and sanctions for noncompliance that is referenced in this assertion.

Independent Auditor's Opinion
This assertion of management has not been fairly stated for year ended September 30, 2002.

05846

DISCLOSURE REQUIREMENT CHECKLIST

05847

APPENDIX 7B

Disclosure Requirements for Financial Statements of Nonpublic Businesses (Long-form Disclosure Checklist)

Company: CASI Balance Sheet F.S. Date: 9/30/02

Prepared by: [signature] Date: _____

Explanatory Comments

The following is a list of the primary disclosure requirements for financial statements of a *nonpublic business* (*organized for profit*) as required by generally accepted accounting principles. Note, this is a disclosure checklist, not a GAAP application checklist; accordingly, GAAP application and measurement questions are not included. Consideration has been given to Statements of Financial Accounting Standards (SFAS), Financial Accounting Standards Board Interpretations (FASBI), Opinions of the Accounting Principles Board (APB), Accounting Research Bulletins (ARB), FASB Technical Bulletins (FTB), AICPA Statements of Position of the Accounting Standards Division (SOP), AICPA Industry Audit and Accounting Guides, consensus positions of the FASB Emerging Issues Task Force (EITF), Practice Bulletins of the AICPA Accounting Standards Executive Committee (AcSEC PB), AICPA Accounting Interpretations (AI), and FASB "Qs and As" (QA).

An occasional reference is made to Statements on Auditing Standards (AU sections) published by the AICPA. Disclosure guidelines for certain financial statement items, e.g., subsequent events, are in auditing pronouncements. Inclusion of those disclosures without regard to whether the financial statements are audited or unaudited is generally accepted practice.

Some checklist questions do not cite a specific authoritative reference but indicate that the disclosure is "generally accepted." Most firms disclose that information even though a specific requirement in authoritative literature cannot be identified.

This checklist is divided into two parts: Part I—Most Frequent Disclosures, and Part II—Other Disclosures. See separate instructions for Part I and Part II.

Additional disclosures may be required for entities in certain industries as discussed in the Specialized Accounting and Reporting Principles section in Part 1 of this checklist. In addition, PPC publishes a supplemental industry disclosure checklist for construction contractors and homebuilders. See PPC's *Guide to Construction Contractors* or *Guide to Preparing Financial Statements*. (The supplemental checklist is not a substitute for this checklist. It presents only the disclosures unique to the particular industry. It should only be used in conjunction with this checklist.)

This checklist is current through the following pronouncements:

- SFAS No. 147 (October 2002)
- FASB TB 01-1 (July 2001)
- Consensuses reached by the EITF through its September 2002 meeting.
- FASBI No. 44 (March 2000)
- AICPA SOP 02-1 (August 2002)
- AcSEC PB No. 15 (January 1997)
- FASB Qs and As on SFAS No. 140 (February 2001)

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

For a list of disclosures required by subsequent pronouncements, visit PPC's home page on the World Wide Web at **www.ppcnet.com**. An online version of this checklist, updated quarterly, also is available for a nominal annual fee. For order information, call (800) 323-8724 or visit PPC's home page.

PART I—MOST FREQUENT DISCLOSURES

Instructions

Part I should be completed in its entirety. A block ☐ has been provided for each major disclosure caption. If the major caption is not applicable to your client, simply place a (✓) in the block. It will then not be necessary to check N/A for each question under the major caption. Otherwise, respond to each question with a (✓) in the appropriate column: (a) Yes— disclosure made; (b) No—item present but no disclosure made (any item checked "No" should be explained in the checklist or in a separate memorandum); or (c) N/A—either the item is not present or it is immaterial to the financial statements.

PART I—TABLE OF CONTENTS

BALANCE SHEET

Current Assets
Cash
Notes and Accounts Receivable
Marketable Debt and Equity Securities
Inventories
Property and Equipment
Current Liabilities (Except Income Taxes)
Notes Payable, Long-term Debt, and Other Obligations
Income Taxes
Stockholders' (Members') Equity

STATEMENT OF INCOME

STATEMENT OF CASH FLOWS

GENERAL FINANCIAL STATEMENT DISCLOSURES

Nature of Operations
Use of Estimates
Accounting Policies
Related-Party Transactions and Common Control
Pension and Postretirement Benefit Plans—Defined Contribution (Profit-sharing Plans)
Leases in Statements of Lessees
Financial Instruments
Other Commitments
Contingencies, Risks, and Uncertainties
Illegal Acts
Changes in Presentation of Comparative Statements
Subsequent Events

OTHER POSSIBLE DISCLOSURES

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

Specialized Accounting and Reporting Principles
Part II Disclosures
Subsequent Pronouncements Issued

	Disclosure Made?		
	Yes	No	N/A
BALANCE SHEET			
CURRENT ASSETS			☑
1. If a classified balance sheet is used, is a total of current assets presented? (Generally accepted)	____	____	____
CASH			☐
1. Are restrictions on cash properly disclosed (SFAS No. 5, paras. 18 and 19) and are restricted amounts appropriately segregated from other cash items, showing restricted cash as a noncurrent asset if appropriate? (ARB No. 43, ch. 3A, para. 6)	____	____	____
2. Are material bank overdrafts presented as a separate caption among current liabilities? Similarly, are material dollar amounts of held checks (checks on the bank reconciliation but not released until after the balance sheet date) reclassified as accounts payable? (Generally accepted)	____	____	____
3. Are significant concentrations of credit risk arising from cash deposits in excess of federally insured limits disclosed? (See FINANCIAL INSTRUMENTS, Question No. 1.)	____	____	____
NOTES AND ACCOUNTS RECEIVABLE			☐
1. Are all significant categories of loans and receivables presented separately in the balance sheet or disclosed, e.g., trade receivables, trade receivables held for sale, tax refunds, contract termination claims, advance payments on purchases, amounts due from officers, employees, directors, stockholders, affiliates? (ARB No. 43, ch. 1A, para. 5 and SOP 01-6, para. 13)	____	____	____
2. Are amounts due from affiliates or subsidiaries classified as current only if it is the entity's practice to liquidate them periodically and the current financial position of the affiliate or subsidiary warrants that treatment? (ARB No. 43, ch. 3A, para. 4)	____	____	____
3. Is the allowance for doubtful accounts disclosed? (APB No. 12, para. 3)	____	____	____
4. Are accounting policies for loans and trade receivables, credit losses and doubtful accounts, and nonaccrual and past due loans and trade receivables disclosed? (See ACCOUNTING POLICIES, Question No. 1.)	____	____	____
5. Is the aggregate amount of gains or losses on sales of loans or trade receivables (including recorded unrealized gains and losses) presented separately in the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
(including recorded unrealized gains and losses) presented separately in the financial statements or disclosed in the notes to the financial statements? (SOP 01-6, para. 13)			✓
6. Are foreclosed and repossessed assets not subsequently to be used in operations presented separately in the financial statements or disclosed in the notes to the financial statements? (SOP 01-6, para. 13)			
7. Is the following disclosed about nonaccrual and past due loans and trade receivables as of each balance sheet date presented: (SOP 01-6, para. 13)			
a. Recorded investment in such receivables on nonaccrual status?			
b. Recorded investment in such receivables past due ninety days or more and still accruing?			
8. Is the carrying amount of loans and trade receivables that serve as collateral for borrowings disclosed? (SFAS No. 5, paras. 18–19 and SOP 01-6, para. 13)			
9. Are unearned income, unamortized discounts and premiums, net unamortized deferred fees and costs, and imputed interest appropriately disclosed? (APB No. 6, para. 14; APB No. 21, para. 16; and SOP 01-6, para. 13)			
10. For transfers of receivables with recourse reported as sales, do the transferor's financial statements disclose the proceeds to the transferor during each period for which an income statement is presented? (Generally accepted)			
11. Are contingent liabilities associated with sold or discounted receivables disclosed (guarantees to repurchase receivables or related property)? (SFAS No. 5, para. 12)			
12. Are significant concentrations of credit risk arising from receivables disclosed? (See FINANCIAL INSTRUMENTS, Question No. 1.)			
13. If impairment of loans has been recognized, have the disclosures required by SFAS No. 114, as amended by SFAS No. 118, been made? (See TROUBLED DEBT RESTRUCTURINGS—CREDITORS, Question No. 2.)			
14. Have the necessary fair value disclosures been made? (See FINANCIAL INSTRUMENTS, Question Nos. 2–6.)			
MARKETABLE DEBT AND EQUITY SECURITIES			☐
1. Are separate disclosures of the following made for all major security types classified as available for sale as of each date for which a balance sheet is presented: (SFAS No. 133, para. 534)			
a. Aggregate fair value?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
b. Total gains for securities with net gains in accumulated other comprehensive income?			✓
c. Total losses for securities with net losses in accumulated other comprehensive income?			

[Financial institutions should disclose the preceding information for the following types of securities: (a) equity securities, (b) debt securities issued by the U.S. Treasury and other U.S. government corporations and agencies, (c) debt securities issued by U.S. states and political subdivisions of the states, (d) debt securities issued by foreign governments, (e) corporate debt securities, (f) mortgage-backed securities, and (g) other debt securities.] (SFAS No. 115, para. 19)

2. Are separate disclosures of the following made for all major security types classified as held to maturity as of each date for which a balance sheet is presented: (SFAS No. 133, para. 534)

a. Aggregate fair value?			
b. Gross unrecognized holding gains?			
c. Gross unrecognized holding losses?			
d. Net carrying amount?			
e. Gross gains and losses in accumulated other comprehensive income for any derivatives that hedged the forecasted acquisition of the held-to-maturity securities?			

3. If individual amounts for the three categories of investments are not presented on the statement of financial position, are they disclosed in the notes and reconciled to the reporting classifications used in the statement of financial position? (SFAS No. 115, para. 117)

4. Are separate disclosures of the following made for all investments in debt securities classified as available for sale or as held to maturity: (SFAS No. 115, para. 20)

a. Information about the contractual maturities as of the most recent balance sheet presented (disclosure can be by appropriate groups)?			
b. Method used to allocate securities into maturity groups, if necessary?			

[Financial institutions should disclose the fair value and net carrying amount (if different from fair value) of the investments based on at least four maturity groupings— within one year, after one year through five years, after five years through 10 years, and after 10 years.] (SFAS No. 133, para. 534)

5. For each period for which an income statement is presented, have the following been disclosed: (SFAS No. 115, para. 21, and SFAS No. 133, para. 534)

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
a. Proceeds from sales of securities available for sale?			✓
b. Gross realized gains and losses that have been included in earnings as a result of sales of securities available for sale?			
c. Method used to determine the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings (average cost or other method)?			
d. Gross gains and gross losses included in earnings from transfers of securities from the available for sale category into the trading category?			
e. Amount of the net unrealized holding gain or loss on securities available for sale that has been included in accumulated other comprehensive income for the period?			
f. Amount of gains and losses reclassified out of accumulated other comprehensive income into earnings for the period?			
g. Portion of trading gains and losses for the period that relates to trading securities still held at the balance sheet date?			
6. For each period for which an income statement is presented have the following for sales of or transfers from securities classified as held to maturity been disclosed: (SFAS No. 115, para. 22, and SFAS No. 133, para. 534)			
a. Net carrying amount of the sold or transferred security?			
b. Net gain or loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of the held-to-maturity security?			
c. Related realized or unrealized gain or loss?			
d. Circumstances leading to the decision to sell or transfer the security?			
7. Has the policy for accounting for the premium paid to acquire an option classified as held to maturity or available for sale been disclosed? (EITF 96-11)			
8. If the entity enters into repurchase agreements or securities lending transactions, has its policy for requiring collateral or other security been disclosed? (SFAS No. 140, para. 17)			
9. Have the necessary fair value disclosures been made? (See FINANCIAL INSTRUMENTS, Question Nos. 2–6.)			
INVENTORIES			☐
1. Is the basis for stating inventories disclosed, including the method of determining cost? (ARB No. 43, ch. 3A, para. 9, and ch. 4, paras. 4–16; and APB No. 22, para. 13)			
2. Are unusual losses from write-down to market disclosed separately from cost of goods sold in the income statement? (ARB No. 43, ch. 4, paras. 14 and 17)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
goods sold in the income statement? (ARB No. 43, ch. 4, paras. 14 and 17)			
3. If practicable, are the major classes of inventories such as finished goods, work-in-process, materials, and supplies disclosed? (Generally accepted)			
4. For conformity with IRS Regulations for entities using LIFO, are disclosures of annual income, profit, or loss on any inventory basis other than LIFO *excluded* from presentation on the face of the financial statements? (Such disclosures may be made only in the notes to the financial statements or in a supplementary schedule.) [CAUTION: Read IRS Reg. 1.472-2(e) to become familiar with LIFO conformity disclosure and reporting subtleties.]			
PROPERTY AND EQUIPMENT			
1. Are the following disclosed relating to depreciable assets:			
a. Balances of major classes of depreciable assets, by nature or function, at the balance sheet date? (APB No. 12, para. 5b)			
b. Accumulated depreciation, by class or in total, at the balance sheet date? (APB No. 12, para. 5c)			
c. A general description of the method or methods used in computing depreciation with respect to major classes of depreciable assets? (APB No. 12, para. 5d, and APB No. 22, para. 13)			
d. Depreciation expense for the period? (APB No. 12, para. 5a)			
2. Is the carrying amount of property not a part of long-term operating assets, e.g., idle or held for investment, segregated? (Generally accepted)			
3. If property and equipment is impaired or is being held for disposal, have the disclosures required by SFAS No. 121 been made? (See IMPAIRED LONG-LIVED ASSETS AND LONG-LIVED ASSETS TO BE DISPOSED OF.)			
CURRENT LIABILITIES (EXCEPT INCOME TAXES)			
1. If a classified balance sheet is used, is a total of current liabilities presented? (SFAS No. 6, para. 15)			
2. Are significant categories segregated, e.g., accounts payable, accrued expenses, customer deposits, dividends payable, interest payable, amounts due to officers or employees? (Generally accepted)			
3. If the entity has not accrued compensated absences because the amount cannot be reasonably estimated, has that fact been disclosed? (SFAS No. 43, paras. 6 and 7)			
4. If real and personal property tax accruals are subject to a substantial measure of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
4. If real and personal property tax accruals are subject to a substantial measure of uncertainty, has the liability been disclosed as an estimate? (ARB No. 43, ch. 10A, para. 16)			✓

NOTES PAYABLE, LONG-TERM DEBT, AND OTHER OBLIGATIONS

1. Are significant categories of debt identified in the balance sheet or related notes, e.g., notes to banks, mortgage notes, or related party notes? (Generally accepted)			
2. Are interest rates, maturity dates, subordinate features (Generally accepted), pledged assets, and restrictive covenants (SFAS No. 5, paras. 18–19) disclosed?			
3. Have the necessary fair value disclosures been made? (See FINANCIAL INSTRUMENTS, Question Nos. 2–6.)			
4. If a note is noninterest bearing or has an unreasonable stated interest rate: (APB No. 21, para. 16)			
a. Is the discount or premium presented as a deduction from or addition to the face amount of the note?			
b. Does the disclosure include the effective interest rate and face amount of the note?			
c. Is amortization of the discount or premium reported as interest in the income statement?			
5. If a classified balance sheet is presented: (ARB No. 43, ch. 3A, paras. 7–8; SFAS No. 78, para. 5; and EITF 86-30)			
a. Are current portions of debt obligations presented as current liabilities?			
b. Does the current liability classification include obligations that, by their terms, are due on demand or will be due on demand within one year (or operating cycle, if longer) from the balance sheet date, even though liquidation may not be expected within that period?			
c. Does the current liability classification include long-term obligations that are or will be callable by the creditor either because the debtor's violation of a provision of a debt agreement at the balance sheet date makes the obligation callable or because the violation, if not cured within a specified grace period, will make the obligation callable unless (1) the creditor has waived or subsequently lost the right to demand payment for more than one year from the balance sheet date or (2) it is probable the debtor will cure the violation within the grace period?			
d. If obligations callable by the creditor because the debtor was in violation of the debt agreement at the balance sheet date are classified as long-term obligations because it is probable the debtor will cure the violation within the specified grace period, are the circumstances disclosed?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
6. Are the combined aggregate amounts of maturities and sinking fund requirements for all long-term borrowings disclosed for each of the five years following the date of the latest balance sheet presented? (SFAS No. 47, para. 10)			✓
7. If a short-term obligation expected to be refinanced is to be excluded from current liabilities, do disclosures include: (SFAS No. 6, para. 15; FASBI No. 8, para. 3; and FTB 79-3)			
a. General description of the financing agreement?			
b. Terms of any new obligation incurred or expected to be incurred, or equity securities issued or expected to be issued as a result of the refinancing?			
8. If assets are set aside after December 30, 1996, solely for satisfying scheduled payments of a specific debt, has the nature of restrictions placed on those assets been disclosed? (SFAS No. 125, para.17 and SFAS No. 140, para. 17)			
9. Are conversion features for convertible debt appropriately accounted for and disclosed? (Generally accepted)			
INCOME TAXES			
1. If the entity is an S corporation, partnership, or proprietorship, do disclosures explain why income tax expense is not recorded? (Generally accepted)			
2. Are the following amounts appropriately classified in the balance sheet:			
a. Taxes currently payable or refundable? (ARB No. 43, ch. 3A; and APB No. 2, para. 14)			
b. Current and noncurrent deferred tax assets and liabilities, including a valuation allowance, if any, related to deferred tax assets? (SFAS No. 109, para. 41)			
3. Within each tax jurisdiction (e.g., federal, state, and local), have current deferred tax assets and liabilities been offset and presented as a single amount and noncurrent deferred tax assets and liabilities been offset and presented as a single amount? (SFAS No. 109, para. 42)			
4. If the entity includes more than one taxpaying component, have the net current deferred tax asset or liability and the net noncurrent deferred tax asset or liability within each tax jurisdiction been shown separately for each taxpaying component? (SFAS No. 109, para. 42)			
5. Have the following components of the net deferred tax asset or liability recognized in the balance sheet been disclosed: (SFAS No. 109, para. 43)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
a. Total deferred tax liability for all taxable temporary differences?			✓
b. Total deferred tax asset for all deductible temporary differences, operating loss carryforwards, and tax credit carryforwards?			
c. Total valuation allowance recognized for deferred tax assets?			
6. Has the amount of income tax expense or benefit allocated to the following items been disclosed for each year for which they are presented: (SFAS No. 109, para. 46; APB No. 9, para. 26; and APB No. 20, para. 20)			
a. Continuing operations?			
b. Discontinued operations?			
c. Extraordinary items?			
d. Other comprehensive income?			
e. Items charged or credited directly to stockholders' equity?			
f. Prior-period adjustments?			
7. Have the following significant components of income tax expense attributable to continuing operations been disclosed for each year presented either in the financial statements or notes: (SFAS No. 109, para. 45)			
a. Current tax expense or benefit?			
b. Deferred tax expense or benefit, exclusive of the effects of other components listed in (c) through (h)?			
c. Investment tax credits?			
d. Government grants to the extent recognized as a reduction of income tax expense?			
e. Benefits of operating loss carryforwards?			
f. Tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity?			
g. Adjustments of a deferred tax asset or liability for enacted changes in tax laws or rates or a change in the entity's tax status?			
h. Adjustments of the beginning-of-the-year balance of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years?			
8. Has the net change during the year in the total valuation allowance been disclosed? (SFAS No. 109, para. 43)			
9. Have the types of temporary differences and carryforwards that result in significant portions of deferred tax assets (before allocation of a valuation allowance) or liabilities been disclosed? (SFAS No. 109, para. 43)			
10. Do disclosures regarding income taxes include: (SFAS No. 109, paras. 47 and 48)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
a. Amounts and expiration dates of operating loss and tax credit carryforwards for tax purposes?			✓
b. Any portion of the valuation allowance for deferred tax assets for which subsequently recognized tax benefits will be allocated (1) to reduce goodwill or other noncurrent intangible assets of an acquired entity or (2) directly to contributed capital?			
c. Significant reconciling items between income tax expense attributable to continuing operations for the year and the amount of income tax expense that would result from applying domestic federal statutory rates to pretax income from continuing operations?			
11. Do disclosures regarding investment tax credits include: (SFAS No. 109, para. 48; APB No. 4, para. 11; and AI-APB 4, No. 2)			
a. The accounting method used and the amounts involved?			
b. Amounts of any unused investment credits and expiration dates?			
12. If the entity is part of a group that files a consolidated tax return, have the following amounts been disclosed in its separately issued financial statements: (SFAS No. 109, para. 49)			
a. The aggregate amount of current and deferred tax expense for each income statement presented?			
b. The amount of any tax-related balances due to or from affiliates as of the date of each balance sheet presented?			
c. The principal provisions of the method by which the consolidated amount of current and deferred tax expense is allocated to members of the group?			
d. The nature and effect of any changes in the method of allocating current and deferred tax expense to members of the group and in determining the related balances due to or from affiliates during each year for which the disclosures in (a) and (b) above are presented?			
13. Have the nature and effect of any other significant matters affecting comparability of information for all periods presented been disclosed if not otherwise apparent from the disclosures in items 5–10? (SFAS No. 109, para. 47)			
14. If a material income tax benefit realized from the exercise of employee stock options is credited to equity but not presented as a separate line item in the statement of cash flows or in the statement of changes in stockholders' equity, has the amount of that benefit been disclosed? (EITF 00-15)			
STOCKHOLDERS' (MEMBERS') EQUITY			☐
1. Are classes of capital stock presented in order of priority in liquidation? (Generally accepted)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
2. Are the legal title of securities; par or stated values; and number of shares authorized, issued, and outstanding disclosed? (Generally accepted)			✓
3. Are changes in separate accounts comprising stockholders' equity and changes in the number of shares of equity securities during at least the most recent annual fiscal period and any subsequent interim period presented disclosed? (SFAS No. 129, para. 5; APB No. 12, para. 10; and AcSEC PB No. 14, paras. 8 and 12)			
4. Are changes in the equity accounts of S corporations, partnerships, and proprietorships, including limited liability companies and limited liability partnerships, disclosed? (NOTE: GAAP does not require S corporations or limited liability companies and partnerships to disclose changes in the components of retained earnings or equity.) (Generally accepted)			
5. Have the pertinent rights and privileges of the various securities outstanding been disclosed (for example, a description of dividend and liquidation preferences, participation rights, call prices and dates, conversion or exercise prices or rates and pertinent dates, sinking fund requirements, unusual voting rights, and significant terms of contracts to issue additional shares)? (SFAS No. 129, para. 4 and EITF 98-5)			
6. Has the amount of redemption requirements been disclosed, separately by issue or combined, for all issues of capital stock that are redeemable at fixed or determinable prices on fixed or determinable dates in each of the five years following the latest balance sheet presented? (SFAS No. 129, para. 8)			
7. Are the following disclosures made for preferred stock:			
a. The liquidation preference of preferred stock (or other senior stock) that has a preference in involuntary liquidation considerably in excess of its par or stated value? (The disclosure should be made in the equity section of the balance sheet rather than the notes.) (SFAS No. 129, para. 6)			
b. Aggregate or per-share amounts at which preferred stock may be called or redeemed? (SFAS No. 129, para. 7)			
c. Aggregate and per-share amounts of arrearages in cumulative preferred dividends? (SFAS No. 129, para. 7)			
8. Are the following disclosures made for treasury stock:			
a. The number of shares and the basis of carrying the stock? (Generally accepted)			
b. Restrictions of state laws, if any? (APB No. 6, para. 13)			
c. If treasury stock is purchased for purposes other than retirement or if the ultimate disposition has not been decided:			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
(1) Has the cost been shown separately as a deduction from stockholders' equity, or			✓
(2) Has the par value of the shares been charged to the specific stock issue and the difference charged or credited to additional paid-in capital? An excess of purchase price over the par value and any amount charged to additional paid-in capital should be charged to retained earnings. (Alternatively, the excess may be charged entirely to retained earnings.) (APB No. 6, para. 12b)			
d. If the purchase of treasury stock also involves the receipt or payment of consideration in exchange for stated or unstated rights or privileges, have the allocation of amounts paid and the accounting treatment for such amounts been disclosed? (FTB 85-6, para. 3)			
9. Is each classification of accumulated other comprehensive income presented either (a) on the face of the balance sheet as a separate component of equity, (b) on the statement of changes in equity, or (c) in the notes to the financial statements? (SFAS No. 130, para. 26)			
10. Have the following been separately disclosed as part of the disclosures of accumulated other comprehensive income: (SFAS No. 133, para. 47)			
a. The beginning and ending accumulated derivative gain or loss?			
b. The related net change associated with current period hedging transactions?			
c. The net amount of any reclassification into earnings?			

STATEMENT OF INCOME (Some income statement disclosures have already been addressed in the section on balance sheet related disclosures.) Program Specific ☐

1. Are the major categories of revenue and expense items, such as sales, cost of goods sold, and selling and administrative expenses, shown separately on the face of the income statement? (Generally accepted)	✓		
2. Are sales or operating revenues shown net of discounts, allowances, etc.? (Generally accepted)			✓
3. Are sales revenues and cost of goods sold shown net of estimated returns? (SFAS No. 48, para. 7)			
4. Are cost of goods sold and expenses shown net of purchase discounts? (Generally accepted)			
5. For each accounting period presented, have the following been disclosed: (SFAS No. 34, para. 21, and SFAS No. 49, para. 9)			
a. The total amount of interest costs incurred, with separate identification of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
interest costs associated with product financing arrangements?			✓
b. The total amount of interest charged to expense?			
c. The total amount of interest capitalized?			
6. Are all accrued net losses on firm purchase commitments for inventory separately disclosed in the income statement? (ARB No. 43, ch. 4, para. 17)			
7. Are material events or transactions that are either unusual in nature or of infrequent occurrence, but not both (and thus not meeting the criteria for extraordinary items): (APB No. 30, para. 26; and FTB 82-1, para. 6)			
a. Reported as a separate component of income from continuing operations?			
b. Accompanied by disclosure of the nature and financial effects of each event?			
8. Have the nature of the event or transaction and the principal items entering into the determination of an extraordinary gain or loss been disclosed? (APB No. 30, para.11)			
9. Are all extraordinary items segregated from results of ordinary operations? (APB No. 30, paras. 10–12)			
10. Are descriptive captions and amounts (including applicable income taxes) presented for individual extraordinary events or transactions, preferably on the face of the income statement if practicable? (APB No. 30, para. 11)			
11. Is the adjustment in the current period of a previously presented extraordinary item presented properly? (APB No. 30, para. 25)			
12. Is the following information about comprehensive income disclosed:			
a. Components of comprehensive income and total comprehensive income for the period, presented either in a separate statement of comprehensive income that begins with net income, on the income statement below the total for net income, or in the statement of changes in equity? (SFAS No. 130, paras. 14 and 22)			
b. Reclassification adjustments, displayed on the face of the statement that presents comprehensive income or disclosed in the notes to the financial statements? (SFAS No. 130, para. 20)			
c. Income tax expense or benefit allocated to each component of other comprehensive income, including reclassification adjustments? (SFAS No. 130, para. 25)			
13. Has the net gain or loss on derivative instruments designated as cash flow hedging instruments that are reported in comprehensive income (including qualifying foreign currency cash flow hedges) been reported as a separate classification within other comprehensive income? (SFAS No. 133, para. 18)			

05861

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
classification within other comprehensive income? (SFAS No. 133, para. 46)			

STATEMENT OF CASH FLOWS ☑

1. Are noncash investing and financing transactions disclosed either in narrative form or summarized in a schedule? (SFAS No. 95, para. 32)			
2. Is the accounting policy for determining which items are treated as cash and cash equivalents disclosed? (SFAS No. 95, para. 10)			
3. If the indirect method of reporting cash flows from operating activities is used, are amounts of interest paid (net of amounts capitalized) and income taxes paid during the period disclosed? (SFAS No. 95, para. 29)			
4. If cash flows from derivative instruments that are accounted for as fair value hedges or cash flow hedges are classified in the same category as cash flows from the item being hedged, is that accounting policy disclosed? (SFAS No. 104, para. 7 or SFAS No. 133, para. 530)			

GENERAL FINANCIAL STATEMENT DISCLOSURES (These are additional note disclosures that have not been addressed in previous checklist questions.)

NATURE OF OPERATIONS ☑

1. Have the following disclosures about the entity's products or services been made: (SOP 94-6, para. 10)			
a. A description of the major products or services the entity sells or provides and its principal markets, including the location of those markets?	✓		✓
b. If the entity operates in more than one business, the relative importance of its operations in each business and the basis for that determination (e.g., based on assets, revenues, or earnings)?			✓

USE OF ESTIMATES ☐

1. Has the fact that preparation of financial statements in conformity with GAAP requires the use of management's estimates been disclosed? (SOP 94-6, para. 11)			✓

ACCOUNTING POLICIES ☐

1. Have the following accounting policies, if significant, been presented in the first note or in a separate schedule:			
a. Basis for stating inventories and the method of determining cost? (ARB No. 43, ch. 3A, para. 9, and ch. 4, paras. 4–16; and APB No. 22, para. 13)			

05862

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
b. General description of the methods used to compute depreciation for major classes of depreciable assets? (APB No. 12, para. 5)			✓
c. If SFAS No. 142 has not been adopted, the method and period used to amortize intangible assets? (APB No. 17, para. 30) (SFAS No. 142, *Goodwill and Other Intangible Assets*, generally is effective for fiscal years beginning after December 15, 2001. See INTANGIBLES.)			
d. Policy used to determine whether a short-term investment is treated as a cash equivalent in the statement of cash flows? (SFAS No. 95, para. 10)			
e. Method used to recognize interest income on impaired loans? (SFAS No. 118, para. 6)			
f. Method used to account for the sale or purchase of tax benefits through tax leases? (FASB TB 82-1, para. 4)			
g. Policy for investments in the stock of the entity's parent or joint venture partner? (EITF No. 98-2)			
h. Policy for classifying shipping and handling costs? (If shipping and handling costs are significant and are not included in cost of sales, the amount of such costs and the line item on the income statement that includes such costs also should be disclosed.) (EITF No. 00-10)			
i. Basis for accounting for loans, trade receivables, and lease financings, including those classified as held for sale? (SOP 01-6, para. 13)			
j. Method used to determine the lower of cost or fair value of nonmortgage loans held for sale? (SOP 01-6, para. 13)			
k. Classification and method of accounting for interest-only strips, loans, other receivables, or retained interests in securitizations that can be contractually prepaid or otherwise settled in a way that the entity would not recover substantially all of its recorded investment? (SOP 01-6, para. 13)			
l. Method used to recognize interest income on loan and trade receivables, including the entity's policy for treatment of related fees and costs (including its method of amortizing net deferred fees or costs)? (SOP 01-6, para. 13)			
m. Method used to estimate allowances for loan losses and doubtful accounts, liabilities for off-balance-sheet credit losses, and related charges, including a description of the factors influencing management's judgment? (SOP 01-6, para. 13)			
n. Policies for placing loans and trade receivables on nonaccrual status, recording payments on nonaccrual receivables, and resuming accrual of interest? (SOP 01-6, para. 13)			
o. Policy for charging off uncollectible loans and trade receivables? (SOP 01-6, para. 13)			
p. Policy for determining when receivables are past due or delinquent (that is, based on contractual terms or how recently payments have been received)? (SOP 01-6, para. 13)			
q. Other significant accounting policies, including those for which there is a selection from existing acceptable alternatives, principles, and methods peculiar to the industry in which the entity operates, and unusual or innovative applications of GAAP or methods of application? (APB No. 22, paras. 8–15)	✓		

05863

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
2. Is there disclosure of any material changes in classifications made to previously issued financial statements? (AU Section 420.16)			✓
RELATED-PARTY TRANSACTIONS AND COMMON CONTROL			☐
1. Do disclosures of material related-party transactions include: (SFAS No. 57, para. 2)			
a. The nature of the relationship(s)? (If necessary to an understanding of the effects of the transactions, the related party should be identified by name.)	✓		
b. A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for each of the periods for which an income statement is presented and such other information deemed necessary to an understanding of the effects of the transactions on the financial statements?			✓
c. The dollar amounts of transactions for each of the periods for which income statements are presented and the effects of any change in the method of establishing the terms from that used in the preceding period?			✓
d. Amounts due from or to related parties as of the date of each balance sheet presented and, if not otherwise apparent, the terms and manner of settlement?	✓		
e. The disclosures required by SFAS No. 109? (See INCOME TAXES, Question No. 12)			✓
2. If representations are made that the related-party transactions were consummated on terms equivalent to those that prevail in arm's length transactions, can such representations be substantiated? (SFAS No. 57, para. 3)			
3. If the entity and one or more other entities are under common control and the existence of that control could result in operating results or financial position of the entity significantly different from those that would have been obtained if the entities were autonomous, has disclosure been made of the nature of the control relationship, even though there have been no transactions between the entities? (SFAS No. 57, para. 4)			
PENSION AND POSTRETIREMENT BENEFIT PLANS—DEFINED CONTRIBUTION (Profit-sharing Plans) (See Part II for defined benefit pension plan disclosures.)			☐
1. Is the following information about the entity's defined contribution pension or other postretirement benefit plans disclosed separately from the entity's defined benefit plans: (SFAS No. 132, para. 9)			
a. The amount of cost recognized during the period?			
b. A description of the nature and effect of any significant changes during the			

Cash used by R.P.

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
period affecting comparability (such as a change in the rate of employer contributions, a business combination, or a divestiture)?			✓

LEASES IN STATEMENTS OF LESSEES

1. General disclosures:

   a. Have the nature and extent of leasing transactions with related parties been disclosed? (SFAS No. 13, para. 29)

   b. Has a general description of the entity's leasing arrangements been disclosed, including, but not limited to, the basis on which contingent rental payments are determined; the existence and terms of renewal or purchase options and escalation clauses; and restrictions imposed by lease agreements such as those concerning dividends, additional debt, and further leasing? (SFAS No. 13, para. 16d)

2. Operating leases:

   a. Has disclosure of the following been made for operating leases having initial or remaining noncancelable lease terms in excess of one year: (SFAS No. 13, para. 16b)

      (1) Future minimum rental payments required as of the date of the latest balance sheet presented, in the aggregate and for each of the five succeeding fiscal years?

      (2) The total amount of minimum rentals to be received in the future under noncancelable subleases as of the date of the latest balance sheet presented?

   b. Has disclosure been made of rental expense for each period for which an income statement is presented, with separate amounts for minimum rentals, contingent rentals, and sublease rental income? (NOTE: Rental payments under leases with terms of one month or less that were not renewed need not be included.) (SFAS No. 13, para. 16c)

3. Capital leases:

   a. Have the following been separately identified in each balance sheet presented or disclosed in the notes: (SFAS No. 13, paras. 13 and 16)

      (1) The gross amount of assets in the balance sheet recorded under capital leases and the accumulated amortization by major classes according to nature or function?

      (2) The lease obligations classified as current and long-term?

   b. Has disclosure been made of future minimum lease payments as of the latest

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
b. Has disclosure been made of future minimum lease payments as of the latest balance sheet presented, in the aggregate and for each of the five succeeding fiscal years, with appropriate separate deductions therefrom for executory costs and imputed interest to reduce net minimum lease payments to present value? (SFAS No. 13, paras. 10 and 16a)			✓
c. Has disclosure been made of minimum sublease rentals to be received in the future under noncancelable subleases? (SFAS No. 13, para. 16a)			
d. Have the following been disclosed for each income statement presented: (SFAS No. 13, paras. 13 and 16a, and SFAS No. 29, para. 12)			
(1) Amortization expense, unless it is included in depreciation expense and that fact has been disclosed?			
(2) Total contingent rentals actually incurred?			
4. Sales-leaseback transactions:			
a. Has the seller-lessee disclosed the terms of the transaction, including any future commitments, obligations, provisions, or circumstances that require or result in the seller-lessee's continuing involvement? (SFAS No. 98, para. 17)			
b. For transactions accounted for under the deposit method or as a financing, has the seller-lessee disclosed the following, in the aggregate and for each of the five years succeeding the latest balance sheet date: (SFAS No. 98, para. 18)			
(1) Obligation for future minimum lease payments as of the date of the latest balance sheet presented?			
(2) Total minimum sublease rentals to be received in the future under noncancelable subleases?			
FINANCIAL INSTRUMENTS			☐
1. Have significant concentrations of credit risk from all financial instruments been disclosed, including the following about each significant concentration: (SFAS No. 133, para. 531)			
a. Information about the activity, region, or economic characteristic that identifies the concentration?			
b. The maximum amount of loss due to credit risk that, based on the gross fair value of the financial instrument, the entity would incur if parties to the financial instruments that make up the concentration failed to perform according to the terms of the contracts and the collateral, if any, proved to be of no value?			
c. The entity's policy of requiring collateral to support financial instruments subject to credit risk?			
d. Information about the entity's access to collateral?			
e. A description of the collateral?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
e. A description of the collateral?			
f. The entity's policy of entering into master netting arrangements to mitigate the credit risk of financial instruments?			✓
g. Information about the master netting arrangements for which the entity is a party?			
h. A brief description of the terms of master netting arrangements, including the extent to which they would reduce the entity's maximum amount of loss due to credit risk?			

NOTE: The disclosure requirements in Question Nos. 2 and 3 are optional for nonpublic companies that (a) have total assets on the financial statement date of less than $100 million and (b) have no instrument that, in whole or in part, is accounted for as a derivative instrument under SFAS No. 133 during the reporting period. (SFAS No. 126, para. 2, and SFAS No. 133, para. 537)

2. Have the following disclosures about the fair value of financial instruments been made: (SFAS No. 107, paras. 10 and 14)

a. Fair value of financial instruments for which it is practicable to estimate fair value? (NOTE: For trade receivables and payables, no disclosure is required when the carrying amount approximates fair value.)			
b. The methods and significant assumptions used to estimate the fair value of financial instruments?			
c. If it is not practicable to estimate the fair value of a financial instrument or a class of financial instruments, the reasons it is not practicable and information pertinent to estimating the fair value of the financial instrument or class of financial instruments, such as the carrying amount, effective interest rate, and maturity?			

3. Do the disclosures in Question No. 2a: (SFAS No. 133, para. 532)

a. Include the related carrying amounts in a format that makes it clear (1) whether the fair value and carrying amount represent assets or liabilities and (2) how the carrying amounts relate to what is reported in the balance sheet?			
b. Appear in a single note or, if disclosed in more than a single note, does one note include a summary table containing the fair value and related carrying amounts and refer to the other disclosures required by SFAS No. 107?			

4. For entities that hold or issue derivative instruments or other hedging instruments, have the disclosures required by SFAS No. 133 been made? (See DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES.)

5. If the entity transfers financial instruments during the period and it is not practicable to estimate the fair values of the assets obtained or liabilities incurred in the transfer, have the assets and liabilities been described and the reasons why it is not practicable to estimate their fair value been disclosed? (SFAS No. 140, para. 17)

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
para. 17)			
6. Unless FASB Interpretation No. 39, "Offsetting of Amounts Related to Certain Contracts," or FASB Interpretation No. 41, "Offsetting of Amounts Related to Certain Repurchase and Reverse Repurchase Agreements," permits the carrying amounts to be offset in the statement of financial position, does the entity disclose the fair value of financial instruments without netting the fair value with the fair value of other financial instruments? (SFAS No. 133, para. 531)			✓
7. If the entity has entered into repurchase agreements or securities lending transactions, has its policy for requiring collateral been disclosed? (SFAS No. 140, para. 17)			
8. Have the carrying amount and classification of financial assets pledged as collateral but not separately reported in the statement of financial position (for example, as securities pledged to creditors) been disclosed? (SFAS No. 140, para. 17)			
9. Has the following been disclosed about financial assets the entity has accepted as collateral and is permitted to sell or repledge: (SFAS No. 140, para. 17)			
a. The collateral's fair value as of the date of each statement of financial position presented?			
b. The portion of the collateral that has been sold or repledged?			
c. Information about the sources and uses of the collateral?			
OTHER COMMITMENTS			☐
1. Are the following types of commitments disclosed:			
a. Obligations to reduce debts, maintain working capital, or restrict dividends? (SFAS No. 5, paras. 18–19)			
b. Unused letters of credit? (SFAS No. 5, paras. 18–19; also see FINANCIAL INSTRUMENTS)			
c. Net losses on inventory purchase commitments? (ARB No. 43, ch. 4, para. 17)			
d. Existence, nature, and amount of any guarantees, even if the possibility of loss is remote? (SFAS No. 5, para. 12; and FASBI No. 34; also see FINANCIAL INSTRUMENTS)			
CONTINGENCIES, RISKS, AND UNCERTAINTIES			☐
SFAS No. 5 Contingencies			☐
1. Are the nature and amount of an accrued loss contingency disclosed in the financial statements if exposure to loss in excess of the amount accrued exists, or disclosure is necessary to keep the financial statements from being misleading? (SFAS No. 5, paras. 9–10)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(SFAS No. 5, paras. 8–10)			
2. For loss contingencies not accrued, but when at least a reasonable possibility exists that a loss (or additional loss in excess of amounts accrued) may have occurred, do disclosures indicate: (SFAS No. 5, para. 10)			
a. Nature of contingency?			
b. Estimate of possible loss or range of loss, or a statement that such estimate cannot be made?			
3. Have contingencies that might result in gains been adequately disclosed but not reflected in the accounts so as not to recognize revenue prior to its realization? (SFAS No. 5, para. 17)			
4. If it is at least reasonably possible that the effect on the financial statements of significant estimates involving SFAS No. 5 contingencies (as referred to in Question Nos. 1–3) will change within one year of the date of the financial statements due to one or more future confirming events and the effect of that change would be material to the financial statements, do the disclosures include an indication that it is at least reasonably possible that a change in estimate will occur in the near term? (SOP 94-6, paras. 13–15) (NOTE: If the entity uses risk reduction techniques to mitigate losses or the uncertainty that may result from future events and, as a result, the preceding criteria are not met, the disclosures are encouraged but not required.)			
5. Has disclosure been made of loss contingencies relating to guarantees made for outside parties including the nature and amounts thereof? [Also, consider disclosing, if estimable, the value of any recovery that could be expected to result. Examples include (a) guarantees of indebtedness of others, and (b) indirect guarantees of the indebtedness of others. (SFAS No. 5, para. 12; also see FINANCIAL INSTRUMENTS)]			
Significant Estimates Other Than SFAS No. 5 Contingencies			
6. Have the following disclosures been made for significant estimates if it is at least reasonably possible that the estimates will change within one year of the date of the financial statements due to one or more confirming events and the effect of that change would be material: (SOP 94-6, paras. 13–15) (NOTE: If the entity uses risk reduction techniques to mitigate losses or the uncertainty that may result from future events and, as a result, the preceding criteria are not met, the disclosures are encouraged but not required.)			
a. The nature of the estimate?			
b. An indication that it is at least reasonably possible that a change in the estimate will occur in the near term?			
Concentrations			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
7. Have the following concentrations and the general nature of the risk associated with each been disclosed if (a) the concentration exists at the financial statement date, (b) the concentration makes the entity vulnerable to the risk of a near-term severe impact, and (c) it is at least reasonably possible that the events that could cause the severe impact will occur in the near term: (SOP 94-6, paras. 21, 22, and 24)			✓
a. Concentrations in the volume of business transacted with a particular customer, supplier, lender, grantor, or contributor? (NOTE: It is always considered at least reasonably possible that any customer, grantor, or contributor will be lost in the near term.)			
b. Concentrations in revenue from particular products, services, or fund-raising events?			
c. Concentrations in the available sources of supply of materials, labor, or services, or of licenses or other rights used in the entity's operations?			
d. Concentrations in the market or geographic area?			
e. Concentrations of labor subject to collective bargaining agreements, including the percentage of the labor force covered by those agreements and the percentage covered by agreements that will expire within one year?			
f. Concentrations of operations outside the entity's home country, including the carrying amounts of net assets and the geographic areas in which they are located? (NOTE: It is always considered at least reasonably possible that operations located outside an entity's home country will be disrupted in the near term.)			

Going Concern

8. If substantial doubt exists about the entity's ability to continue as a going concern for a period not to exceed one year beyond the balance sheet date, do the financial statements adequately disclose the following matters: (AU Section 341.10)			
a. Pertinent conditions and events giving rise to the assessment of substantial doubt about the entity's ability to continue as a going concern for a period not to exceed one year from the balance sheet date?			
b. The possible effects of such conditions and events?			
c. Management's evaluation of the significance of those conditions and events and any mitigating factors?			
d. Possible discontinuance of operations?			
e. Management's plans (including relevant prospective financial information)?			
f. Information about the recoverability or classification of recorded asset amounts or the amounts or classification of liabilities?			

Rents received under "Recipients contributions"

9. If substantial doubt about the entity's ability to continue as a going concern for a

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
period not to exceed one year from the balance sheet date is alleviated, do the financial statements adequately disclose the following matters: (AU Section 341.11)			✓
a. The conditions and events that initially caused the substantial doubt?	____	____	____
b. The possible effects of such conditions and events?	____	____	____
c. Any mitigating factors, including management's plans?	____	____	____

ILLEGAL ACTS

1. If material revenue or earnings are derived from transactions involving illegal acts, or if illegal acts create significant unusual risks associated with material revenue or earnings, such as loss of a significant business relationship, has that information been disclosed? (AU Section 317.15)	____	____	____

CHANGES IN PRESENTATION OF COMPARATIVE STATEMENTS

1. If, because of reclassifications or other reasons, changes have occurred in the manner of or the basis for presenting corresponding items in comparative statements, are the changes explained? (ARB No. 43, ch. 2A, para. 3)	____	____	____

SUBSEQUENT EVENTS

1. Are subsequent events that provide evidence about conditions that *did not exist* at the date of the balance sheet, but arose subsequent to the date, adequately disclosed to keep the financial statements from being misleading? (SFAS No. 5, para. 11; and AU Sections 560.05–.07 and .09)	____	____	____
2. If a change in the entity's tax status becomes effective after year end but before the financial statements are issued, are proper disclosures made? (QA-SFAS No. 109, No. 11)	____	____	____
3. If a material business combination is completed after the balance sheet date but before the financial statements are issued, has the information required by SFAS No. 141 been disclosed, if practicable? (See BUSINESS COMBINATIONS, Question Nos. 1–3)	____	____	____

OTHER POSSIBLE DISCLOSURES

SPECIALIZED ACCOUNTING AND REPORTING PRINCIPLES—Have appropriate disclosures been made for: (These specialized disclosures are not included in Part II. If present, consult the appropriate pronouncement. Preparers should also refer to pronouncements of the Governmental Accounting Standards Board for disclosure requirements of governmental entities.) program - specific			✓

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
1. Agricultural producers and cooperatives (SOP 85-3 and AICPA Industry Audit and Accounting Guide, *Audits of Agricultural Producers and Agricultural Cooperatives*)?			✓
2. Airlines (AICPA Industry Audit and Accounting Guide, *Audits of Airlines*)?			
3. Banking and thrift institutions (SFAS Nos. 72, 91, and 147; SOPs 83-1, 90-11, and 01-6, and EITF 92-5)?—See the disclosure checklist in PPC's *Guide to Audits of Financial Institutions.*			
4. Broadcasting industry (SFAS No. 63)?			
5. Brokers and dealers in securities (AICPA Industry Audit and Accounting Guide, *Brokers and Dealers in Securities*)?			
6. Cable television companies (SFAS No. 51)?			
7. Casinos (AICPA Industry Audit and Accounting Guide, *Audits of Casinos*)?			
8. Coal industry (EITF 92-13)?			
9. Common interest realty associations (AICPA Audit and Accounting Guide, *Common Interest Realty Associations*)?—See the disclosure checklist in PPC's *Guide to Homeowners' Associations.*			
10. Construction contractors (ARB No. 45; SOP 81-1; and AICPA Industry Audit and Accounting Guide, *Construction Contractors*)?—See the supplemental disclosure checklist in PPC's *Guide to Construction Contractors* or *Guide to Preparing Financial Statements.*			
11. Contributions received from nonowners (SFAS No. 116)?			
12. Defined benefit pensions plans (SFAS No. 35; SOP 99-2; and AICPA Industry Audit and Accounting Guide, *Audits of Employee Benefit Plans*)?—See the disclosure checklist in PPC's *Guide to Audits of Employee Benefit Plans.*			
13. Defined contribution retirement plans (SOPs 94-4 and 99-3 and AICPA Audit and Accounting Guide, *Audits of Employee Benefit Plans*)?—See the disclosure checklist in PPC's *Guide to Audits of Employee Benefit Plans.*			
14. Entities in reorganization under the bankruptcy code (SOP 90-7; and AcSEC PB No. 11)?			
15. Finance companies (SOPs 90-11 and 01-6)?			
16. Government contractors (SOP 81-1; and AICPA Industry Audit and Accounting Guide, *Audits of Federal Government Contractors*)?			
17. Governmental colleges and universities (SOPs 74-8 and 92-9; and AICPA Industry Audit and Accounting Guide, *Audits of Colleges and Universities*)?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
18. Health and welfare benefit plans (SOPs 92-6, 94-4, 99-2, 99-3, and 01-2; and AICPA Audit and Accounting Guide, *Audits of Employee Benefit Plans*)?—See the disclosure checklist in PPC's *Guide to Audits of Employee Benefit Plans.*			✓
19. Health care providers (AICPA Audit and Accounting Guide, *Health Care Organizations*)?			
20. Insurance industry (SFAS Nos. 60, 91, 97, 113, and 120; FASBI No. 40; SOPs 90-11, 92-5, 94-5, 95-1, 97-3, 98-7, 00-3, and 01-5; AICPA Industry Audit and Accounting Guide, *Audits of Property and Liability Insurance Companies*; and AcSEC PB Nos. 8, 9, and 15)?			
21. Investment companies and partnerships (SOPs 93-2, 95-2, 95-3 and 01-1; and AICPA Industry Audit and Accounting Guide, *Audits of Investment Companies*)?			
22. Mortgage banking activities (SFAS Nos. 65, 91, and 140, and SOP 01-6)?—See the disclosure checklist in PPC's *Guide to Audits of Financial Institutions.*			
23. Motion picture film industry (SFAS No. 89 and SOP 00-2)?			
24. Oil and gas operations (SFAS Nos. 19, 25, and 69; FASBI Nos. 33 and 36; and AICPA Industry Audit and Accounting Guide, *Audits of Entities with Oil and Gas Producing Activities*)?			
25. Public utility industry (SFAS Nos. 71, 90, 92, and 101; and EITF 92-12 and 97-4)?			
26. Record and music industry (SFAS No. 50)?			
27. Railroad industry (SFAS No. 73)?			
28. Real estate investment trusts (SOPs 75-2 and 78-2)?			
29. Securitized financial assets (SFAS No. 140)?			
30. Servicing assets and liabilities (SFAS No. 140)?			
31. State and local governmental units (AICPA Industry Audit and Accounting Guide, *Audits of State and Local Governmental Units*)?—See the disclosure checklist in PPC's *Guide to Audits of Local Governments, Guide to Governmental Financial Reporting Model: Implementing GASBS No. 34,* or *Guide to Preparing Governmental Financial Statements.*			
32. Title plant costs (SFAS No. 61)?			

PART II DISCLOSURES—Review the following list of disclosures for applicability to your client. Indicate either "item present" or "item not present." If the item is present, attach and complete the appropriate checklist entries from Part II.	Part II Page	Item Present	Item Not Present
1. Accounting changes and correction of an error?	26		✓
2. Advertising costs?	27		✓
3. Business combinations? change in entity	28	✓	

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

		Part II Page	Item Present	Item Not Present
4.	Computer software revenues and costs?	29		✓
5.	Consolidations?	30		
6.	Derivative financial instruments and hedging activities?	30		
7.	Development stage companies?	31		
8.	Discontinued operations?	32		
9.	Employee stock ownership plans (ESOPs)?	34		
10.	Environmental remediation obligations and contingencies?	35		
11.	Exit or disposal activities?	35		
12.	Extinguishment of debt?	36		
13.	Foreign operations?	37		
14.	Franchise fee revenues?	37		
15.	Impaired long-lived assets and long-lived assets to be disposed of?	38		
16.	Income taxes—special areas?	39		
17.	Insurance contracts and proceeds?	39		
18.	Intangibles?	40		
19.	Interim financial statements?	41		
20.	Investments accounted for by the equity method?	42		
21.	Investments in noncorporate real estate joint ventures?	43		
22.	Leases in financial statements of lessors?	44		
23.	Lending activities and loan purchases?	45		
24.	Limited liability companies or partnerships (LLCs or LLPs)?	45		
25.	Long-lived asset retirement obligations?	45		
26.	Long-term contracts?	45		
27.	Nonmonetary transactions?	46		
28.	Pension and postretirement benefit plans—defined benefit?	46		
29.	Postemployment benefits?	47		
30.	Quasi-reorganization? (see #3, previous page)	47		
31.	Real estate activities?	48		
32.	Research and development?	49		
33.	Retained earnings restrictions?	49		
34.	Stock-based compensation (including compensation for nonemployee services)?	49		
35.	Tax leases?	50		
36.	Termination claims receivable?	50		

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Part II Page	Item Present	Item Not Present
37. Troubled debt restructurings—creditors?	51		✓
38. Troubled debt restructurings—debtors?	51		
39. Unconditional purchase obligations?	52		

SUBSEQUENT PRONOUNCEMENTS ISSUED. This checklist is current through the pronouncements listed on page 1. Use the space provided below to list additional requirements as they are issued by authoritative bodies until this checklist is revised. (A list of disclosure requirements issued subsequent to the date of this checklist can be found at PPC's World Wide Web site at **www.ppcnet.com**. An online version of this checklist, updated quarterly, also is available for a nominal annual fee. For order information, call (800) 323-8724 or visit PPC's home page.)

Technical Pronouncement	Description of Topic	Have the Disclosure Requirements Been Considered? Yes	No	N/A

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

PART II—OTHER DISCLOSURES

Instructions

Part I contains a checklist of Part II disclosures common to nonpublic entities. If any of those Part II disclosures are present, attach to Part I the appropriate disclosure page(s) in Part II, then complete the added pages. Occasionally the appropriate pages selected from Part II will include disclosure topics not applicable to the entity. If that occurs, check the N/A sections for the nonapplicable topics.

	Disclosure Made?		
	Yes	No	N/A
ACCOUNTING CHANGES AND CORRECTION OF AN ERROR			☑
1. Change in accounting principle:			
a. Have the nature of and justification for a change in accounting principle (clearly explaining why the change is preferable) and its effect on income before extraordinary items and net income of the period of the change been disclosed? (APB No. 20, para. 17)			
b. Have changes that have no material effect on current financial statements but are reasonably certain to have a substantial effect in later years been disclosed? (APB No. 20, para. 38)			
c. If an entity changes its method of amortization for newly acquired, identifiable, long-lived assets and uses that method for all additional new assets of the same class, but continues to use the previous method for existing assets of that class, have the nature of the change, effect on income before extraordinary items, and effect on net income been disclosed? (APB No. 20, para. 24)			
2. For a change in accounting principle accounted for by restating prior statements, has the effect on income before extraordinary items and net income for all prior periods presented been disclosed? (APB No. 20, para. 28)			
3. Change in accounting principle accounted for as a cumulative effect adjustment:			
a. Has the cumulative effect of a change in accounting principle been shown as a separate item in the income statement between the captions "extraordinary items" and "net income," and has the related tax effect also been shown? (APB No. 20, para. 20)			
b. Have pro forma amounts of income before extraordinary items and net income been shown on the face of the income statement for all periods presented as if the newly adopted accounting principle had been applied during all periods affected? (If an income statement is presented for the current period only, the actual and pro forma amounts for the immediately preceding period should be disclosed.) (APB No. 20, paras. 19 and 21)			
c. If the pro forma amounts cannot be computed or reasonably estimated for individual prior periods although the cumulative effect on retained earnings at the beginning of the period of change can be determined, has the reason for			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
the beginning of the period of change can be determined, has the reason for not showing the pro forma amounts been disclosed? (APB No. 20, para. 25)	____	____	✓
d. If it is considered impossible to compute the effect on retained earnings at the beginning of the period of change (principally changes from FIFO to LIFO), do the financial statements disclose: (APB No. 20, para. 26)			
(1) The effects of the change on the results of operations of the period of change?	____	____	____
(2) The reason for omitting accounting for the cumulative effect and disclosure of pro forma amounts for prior years?	____	____	____
4. Change in accounting estimate:			
a. For a change in an estimate that affects several future periods, has the effect on income before extraordinary items and net income of the current period been disclosed? (APB No. 20, para. 33)	____	____	____
b. Has disclosure been made of the effect, if material, on income before extraordinary items and net income for changes in estimates made each period in the ordinary course of accounting for items such as uncollectible accounts or inventory obsolescence? (APB No. 20, para. 33)	____	____	____
5. For a change in reporting entity, do financial statements for the period in which a change has occurred describe the nature of the change, the reason for it, and the effect of the change on income before extraordinary items and net income? (APB No. 20, para. 35)	____	____	____
6. For a correction of an error, have the following been disclosed:			
a. The nature of the error? (APB No. 20, para. 37)	____	____	____
b. Effect of the correction on income before extraordinary items and net income in the period of correction? (APB No. 20, para. 37)	____	____	____
c. For comparative financial statements, adjusted net income and its components, retained earnings balances, and other affected balances for all periods presented to reflect retroactive application of the prior-period adjustment? (APB No. 9, para. 18)	____	____	____
d. For single period financial statements, the effect of restatement (gross and net of tax) on beginning retained earnings and on net income of the preceding year? (APB No. 9, para. 26)	____	____	____
e. The amount of income tax applicable to each prior-period adjustment? (APB No. 9, para. 26)	____	____	____
f. If a restated historical financial summary (commonly 5 or 10 years) is presented, disclosure of the restatements in the first summary after the restatements? (APB No. 9, para. 27)	____	____	____

ADVERTISING COSTS

1. Have the following disclosures about direct-response advertising been made: (SOP 93-7, para. 49)			
a. A description of the direct-response advertising that is capitalized?			

05877

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
a. A description of the direct-response advertising that is capitalized?			
b. The accounting policy for it?			✓
c. The amortization period?			
2. For nondirect-response advertising costs, has the policy about whether those costs are expensed as incurred or expensed the first time the advertising takes place been disclosed? (SOP 93-7, para. 49)			
3. Have the total advertising costs charged to expense for each income statement presented been disclosed? (SOP 93-7, para. 49)			
4. Have any write-downs of capitalized advertising to net realizable value been disclosed? (SOP 93-7, para. 49)			
5. Has the total amount of capitalized advertising included in each balance sheet presented been disclosed? (SOP 93-7, para. 49)			
6. Has the amount of revenue and expense recognized from advertising barter transactions been disclosed for each income statement period presented? (If the fair value of such transactions is not determinable, has information regarding the volume and type of advertising surrendered and received been disclosed for each income statement presented?) (EITF 99-17)			

BUSINESS COMBINATIONS ☐

1. Have the following required disclosures been made in the period in which a material business combination is completed: (SFAS No. 141, para. 51)			
a. Name and description of acquired entity?	✓		
b. Percentage of voting equity interests acquired?			✓
c. Primary reasons for the acquisition, including a description of the factors that contributed to a purchase price that results in recognition of goodwill?			
d. Period for which results of operations of the acquired entity are included in the combined entity's income statement?			
e. Cost of the acquired entity and, if applicable, the number of shares of equity interest issued or issuable, the value assigned to those interests, and the basis for determining that value?			
f. Condensed balance sheet disclosing the amount assigned to each major asset and liability caption of the acquired entity at the acquisition date?			
g. Contingent payments, options, or commitments specified in the acquisition agreement and the accounting treatment that will be followed should any contingency occur?			
h. Amount of purchased research and development assets acquired and written off in the period and the income statement line item in which the amounts written off are aggregated?			
i. If the purchase price allocation has not been finalized, that fact and the reasons therefor?			
2. If adjustments to prior period allocations of the purchase price of an acquired entity have been made in the current period, have the nature and amount of the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
entity have been made in the current period, have the nature and amount of the adjustments been disclosed? (SFAS No. 141, para. 51)			✓
3. If goodwill or other intangible assets acquired are significant to the total cost of the acquired entity, have the following been disclosed: (SFAS No. 141, para. 52)			
a. For intangible assets subject to amortization, the amount, residual value, and weighted-average amortization period, in total and by major intangible asset class?			
b. Amount assigned to intangible assets not subject to amortization, in total and by major intangible asset class?			
c. Total amount of goodwill and the amount expected to be deductible for tax purposes?			
4. If a series of individually immaterial business combinations were completed during the period are material in the aggregate, have the following been disclosed: (SFAS No. 141, para. 53)			
a. Number and descriptions of the entities acquired?			
b. Aggregate cost of the acquired entities, number of equity interests issued or issuable, and the value assigned to those interests?			
c. Aggregate amount of contingent payments, options, or commitments and the accounting treatment that will be followed should any such contingency occur (if potentially significant to the aggregate cost of the acquired entities)?			
d. If the aggregate amount assigned to goodwill or other intangible assets acquired is significant to the aggregate cost of the acquired entities, the information in Question No. 3?			
5. If the combined entity plans to incur costs from exiting an activity of an acquired entity, involuntarily terminating employees of an acquired entity, or relocating employees of an acquired entity and the activities of the acquired entity that will not be continued are significant to the combined entity's revenues or operating results or the cost recognized from those activities as of the consummation date are material to the combined entity:			
a. Have the following disclosures been made for the period in which a purchase business combination occurs: (EITF No. 95-3)			
(1) When the plans to exit an activity or involuntarily terminate (relocate) employees of the acquired entity are not final as of the balance sheet date, a description of any unresolved issues, the types of additional liabilities that may result in an adjustment to the purchase price allocation, and how any adjustment will be reported?			
(2) A description of the type and amount of liabilities assumed in the purchase price allocation for costs to exit an activity or involuntarily terminate (relocate) employees?			
(3) A description of the major actions comprising the plan to exit an activity or involuntarily terminate (relocate) employees of an acquired entity?			
(4) A description of activities of the acquired entity that will not be continued, including the method of disposition, and the anticipated date			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
continued, including the method of disposition, and the anticipated date of completion and description of employee group(s) to be terminated (relocated)?			✓
b. Have the following disclosures been made for all periods presented subsequent to the acquisition date in which a purchase business combination occurred, until a plan to exit an activity or involuntarily terminate or relocate employees of an acquired entity is fully executed: (EITF No. 95-3)			
(1) A description of the type and amount of exit costs, involuntary employee termination costs, and relocation costs paid and charged against the liability?			
(2) The amount of any adjustment(s) to the liability account and whether the corresponding entry was an adjustment of the costs of the acquired entity or included in the determination of net income for the period?			
COMPUTER SOFTWARE REVENUES AND COSTS			☐
1. Have the policies for recognizing revenue from selling, leasing, or otherwise marketing computer software been disclosed? (Generally accepted)			
2. Have the following been disclosed for computer software costs to be sold, leased, or otherwise marketed, whether internally developed, produced, or purchased (except costs incurred for computer software created for others under a contractual arrangement): (SFAS No. 86, para. 11)			
a. Unamortized computer software costs included in each balance sheet presented?			
b. The total amount charged to expense in each income statement presented for amortization of capitalized computer software costs and for amounts written down to net realizable value?			
3. Are research and development costs incurred for a computer software product to be sold, leased, or otherwise marketed disclosed (either separately or as part of total research and development costs) for each period presented? (SFAS No. 86, para.12)			
CONSOLIDATIONS			☐
1. If consolidated statements are presented:			
a. Is the consolidation policy disclosed? (ARB No. 51, para. 5; and APB No. 22, para. 13)			
b. Are interentity balances and transactions eliminated? (ARB No. 51, para. 6)			
c. If the financial reporting periods of subsidiaries differ from that of the parent, is recognition given by disclosure or otherwise to the effect of intervening events that materially affect financial position or the results of operations? (ARB No. 51, para. 4; SFAS No. 12, paras. 18–20; and FASBI No. 13)			
DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES			☐

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
1. If the entity holds or issues derivative instruments (or nonderivative instruments that are designated and qualify as hedging instruments), have the following disclosures been made: [The disclosures should distinguish between (a) derivative instruments (and nonderivative instruments) designated as fair value hedging instruments, (b) derivative instruments designated as cash flow hedging instruments, (c) derivative instruments (and nonderivative instruments) designated as hedging instruments for hedges of the foreign currency exposure of a net investment in a foreign operation, and (d) all other derivatives.] (SFAS No. 133, para. 44)			✓
a. The entity's objectives for holding or issuing each type of hedging instrument, including the context needed to understand the objectives and the entity's strategies for achieving the objectives?			
b. The entity's risk management policy for each type of hedge, including a description of the items or transactions for which risks are hedged?			
c. The purpose of the derivative activity for derivative instruments not designated as hedging instruments?			
2. Have the following disclosures been made for each reporting period for which a complete set of financial statements is presented: (SFAS No. 133, para. 45)			
a. For derivative instruments designated and qualifying as fair value hedging instruments (as well as nonderivative instruments that may give rise to foreign currency transaction gains or losses under SFAS No. 52) and for the related hedged items:			
(1) The net gain or loss recognized in earnings during the reporting period representing (a) the amount of the hedges' ineffectiveness and (b) the component of the derivative instruments' gain or loss, if any, excluded from the assessment of hedge effectiveness?			
(2) A description of where the net gain or loss is reported in the income statement or other statement of financial performance?			
(3) The amount of net gain or loss recognized in earnings when a hedged firm commitment no longer qualifies as a fair value hedge?			
b. For derivative instruments designated and qualifying as cash flow hedging instruments and for the related hedged transactions:			
(1) The net gain or loss recognized in earnings during the reporting period representing (a) the amount of the hedges' ineffectiveness and (b) the component of the derivative instruments' gain or loss, if any, excluded from the assessment of hedge effectiveness?			
(2) A description of where the net gain or loss is reported in the income statement or other statement of financial performance?			
(3) A description of the transactions or other events that will result in the reclassification into earnings of gains and losses that are reported in accumulated other comprehensive income?			
(4) The estimated net amount of the existing gains or losses at the reporting date that is expected to be reclassified into earnings within the next 12			

05881

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
date that is expected to be reclassified into earnings within the next 12 months?			✓
(5) The maximum length of time over which the entity is hedging its exposure to the variability in future cash flows for forecasted transactions excluding those forecasted transactions related to the payment of variable interest on existing financial instruments?			
(6) The amount of gains and losses reclassified into earnings as a result of the discontinuance of cash flow hedges because it is probable that the original forecasted transactions will not occur by the end of the originally specified time period or within the additional period of time discussed in paragraph 33 of SFAS No. 133?			
c. The net amount of gains or losses included in the cumulative translation adjustment during the reporting period for derivative instruments designated and qualifying as hedging instruments for hedges of the foreign currency exposure of a net investment in a foreign operation (as well as for nonderivative instruments that may give rise to foreign currency transaction gains or losses under SFAS No. 52)? (SFAS No. 133, para. 45)			
3. Has the net gain or loss on derivative instruments designated and qualifying as cash flow hedging instruments that are reported in comprehensive income been displayed as a separate classification within other comprehensive income? (SFAS No. 133, para. 46)			
4. Have the following disclosures been made separately as part of the disclosures of accumulated other comprehensive income: (SFAS No. 133, para. 47)			
a. The beginning and ending accumulated derivative gain or loss?			
b. The related net change associated with current period hedging transactions?			
c. The net amount of any reclassification into earnings?			
DEVELOPMENT STAGE COMPANIES			
1. Do the financial statements of development stage companies disclose: (SFAS No. 7, paras. 11–13)			
a. Balance Sheet—any cumulative net losses reported with a descriptive caption such as "deficit accumulated during the development stage" in the stockholders' equity section?			
b. Income Statement—amounts of revenues and expenses for each individual period presented as well as cumulative amounts from the entity's inception?			
c. Statement of Cash Flows—cash inflows and outflows for each period for which an income statement is presented and, in addition, cumulative amounts from the entity's inception?			
d. Statement of Stockholders' Equity—showing from the entity's inception:			
(1) For each issuance, the date and number of shares of stock, warrants, rights, or other equity securities issued for cash and for other consideration?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(2) For each issuance, the dollar amounts (per share or other equity unit and in total) assigned to the consideration received for shares of stock, warrants, rights, and other equity securities? (Dollar amounts should be assigned to any noncash consideration received.)			
(3) For each issuance involving noncash consideration, the nature of the noncash consideration and the basis for assigning amounts?			
e. That the financial statements are those of a development stage company and a description of the nature of the development stage activities in which the entity is engaged?			
f. In the financial statements for the first fiscal year in which the entity is no longer considered to be in the development stage that in prior years it had been in the development stage? [If financial statements for prior years are presented for comparative purposes, the cumulative amounts and other additional disclosures required by (a) through (e) need not be shown.]			

DISCONTINUED OPERATIONS

The disclosures in items 1–2 apply if SFAS No. 144 has not been adopted. SFAS No. 144 is effective for financial statements of fiscal years beginning after December 15, 2001, and interim periods within those fiscal years.

1. For discontinued operations of a segment of a business, has disclosure been made for: [For periods subsequent to the measurement date and including the period of disposal, notes should disclose the information in items (e) through (l).] (APB No. 30, paras. 8 and 18)			
a. Income or loss of the discontinued segment (net of applicable income taxes) reported separately from income from continuing operations (before extraordinary items and cumulative effects of accounting changes)?			
b. Gain or loss from disposal of the discontinued segment (net of applicable income taxes) reported separately from income from continuing operations (before extraordinary items and cumulative effects of accounting changes)? (If the gain or loss cannot be reasonably estimated, that fact should be disclosed.)			
c. Amounts of income taxes applicable to income from discontinued operations and the gain or loss on disposal?			
d. Revenues applicable to the discontinued operations?			
e. The identity of the segment of business that has been or will be discontinued?			
f. The expected disposal date, if known?			
g. The expected manner of disposal?			
h. A description of the remaining assets and liabilities of the segment at the balance sheet date (may instead be disclosed by segregating the net assets and liabilities in the balance sheet)?			
i. Income or loss from discontinued operations and any proceeds from disposal of the segment during the period from the measurement date to the balance sheet date, and for periods subsequent to the measurement date including the period of disposal, those amounts compared to previously disclosed			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
estimates?			✓
2. For each adjustment in the current period of a loss on disposal of a business segment that was reported in a prior period, has the following been disclosed separately in the current period as a gain or loss on disposal of a segment: (APB No. 30, para. 25, and SFAS 16, para. 16)			
a. Year of origin and nature?			
b. Amount of adjustment?			
The following disclosures are required by SFAS No. 144, which is effective for financial statements of fiscal years beginning after December 15, 2001, and interim periods within those fiscal years (or for financial statements of entities who have adopted SFAS No. 144 early).			
3. Have the following disclosures been made for each period in which a component of an entity has been disposed of or classified as held for sale:			
a. Results of operations for the component, including any gain or loss on disposal and less applicable income taxes, reported as a separate component of income before extraordinary items and the cumulative effect of accounting changes, if applicable? (SFAS 144, para. 43)			
b. Nature and amount of any adjustments to amounts previously reported in discontinued operations that are directly related to the disposal of a component of the entity in a prior period? (Such adjustments should be classified separately in the current period in discontinued operations.) (SFAS No. 144, para. 44)			
c. Assets and liabilities of the disposal group presented separately in the asset and liability sections of the statement of financial position, with the major classes of such assets and liabilities separately disclosed either on the face of the statement of financial position or in the notes? (SFAS No. 144, para. 46)			
d. Description of the facts and circumstances leading to the expected disposal, the expected manner and timing of the disposal, and, if not separately presented on the face of the statement of financial position, the carrying amounts of the major classes of assets and liabilities included in the disposal group? (SFAS No. 144, para. 47)			
e. Loss recognized for any initial or subsequent write-down to fair value less cost to sell (or gain recognized for subsequent increases in fair value to the extent of such losses) and, if not separately presented on the face of the income statement, the caption in the income statement that includes the gain or loss? (SFAS No. 144, para. 47)			
f. Amounts of revenue and pretax profit or loss reported in discontinued operations? (SFAS No. 144, para. 47)			
g. The segment in which the long-lived asset is reported, if applicable? (SFAS No. 144, para. 47)			
4. If a decision was made during the period not to sell a disposal group previously classified as held for sale, do disclosures include a description of the circumstances leading to the decision and the effect of the decision on results of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
circumstances leading to the decision and the effect of the decision on results of operations for all periods presented? (SFAS No. 144, para. 48)	____	____	____

EMPLOYEE STOCK OWNERSHIP PLANS (ESOPs)

The disclosures listed in items (1) through (6) are required by SOP 93-6, and apply to shares acquired by an ESOP after December 31, 1992 (new shares). Shares acquired on or before December 31, 1992 (old shares), may be accounted for following SOP 93-6, or SOP 76-3. If SOP 76-3 is followed, the applicable disclosures in items (1) through (4) and (6) through (7) should be made.

SOP 93-6

1. Do the financial statements disclose the following general information regarding the plan: (SOP 93-6, para. 53a)
   a. A description of the plan? ____ ____ ____
   b. The basis for determining contributions to the plan? ____ ____ ____
   c. The employee groups covered by the plan? ____ ____ ____
   d. The nature and effect of significant matters affecting comparability of information for the periods presented? ____ ____ ____
   e. The basis for releasing shares and how dividends on allocated and unallocated shares are used (applies to leveraged ESOPs and pension reversion ESOPs)? ____ ____ ____
2. Have the following accounting policy disclosures been made: (The disclosures are required for both *old shares* and *new shares* if the employer does not adopt SOP 93-6 guidance for old shares.) (SOP 93-6, para. 53b)
   a. The method of measuring compensation? ____ ____ ____
   b. The classification of dividends on ESOP shares? ____ ____ ____
   c. How ESOP shares are treated in the employer's earnings per share calculations? ____ ____ ____
3. Do the financial statements disclose the amount of plan compensation cost recognized during the period? (SOP 93-6, para. 53c) ____ ____ ____
4. Do the financial statements disclose the number of allocated shares, committed-to-be-released shares, and suspense shares held by the plan at the balance sheet date? (Separate disclosure is required for both old shares and new shares if the employer does not adopt SOP 93-6 guidance for the old shares.) (SOP 93-6, para. 53d) ____ ____ ____
5. Is the fair value of unearned ESOP shares at the balance sheet date disclosed? (This disclosure need not be made for old ESOP shares if the employer does not adopt SOP 93-6 guidance for the old shares.) (SOP 93-6, para. 53e) ____ ____ ____
6. Do the financial statements disclose the existence and nature of any repurchase obligations, including the fair value of any shares subject to a repurchase obligation and allocated as of the balance sheet date? (SOP 93-6, para. 53f) ____ ____ ____

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
SOP 76-3			
7. If an employer has, in substance, guaranteed the debt of an ESOP, do the employer's financial statements disclose: (SOP 76-3, para. 10)			
a. The compensation element and the interest element of annual contributions to the ESOP?	____	____	____
b. The interest rate and debt terms?	____	____	____
ENVIRONMENTAL REMEDIATION OBLIGATIONS AND CONTINGENCIES			☐
1. Has the following information been disclosed about recorded accruals for environmental remediation loss contingencies and related assets for third-party recoveries: (SOP 96-1, paras. 7.11 and 7.20)			
a. Whether the accrual for environmental remediation liabilities is measured on a discounted basis?	____	____	____
b. The nature and amount of the accrual (if necessary for the financial statements not to be misleading)?	____	____	____
c. If any portion of the accrued obligation is discounted, the undiscounted amount of the obligation and the discount rate used?	____	____	____
d. If it is at least reasonably possible that the accrued obligation or any recognized asset for third-party recoveries will change within one year of the date of the financial statements and the effect is material, an indication that it is at least reasonably possible that a change in the estimate will occur in the near term?	____	____	____
2. Have the following disclosures been made about unaccrued environmental remediation contingencies (including exposures in excess of amounts accrued): (SOP 96-1, para. 7.21)			
a. A description of the reasonably possible loss contingency and an estimate of the possible loss (or the fact that such an estimate cannot be made)?	____	____	____
b. If it is at least reasonably possible that the estimated loss (or gain) contingency will change within one year of the date of the financial statements and the effect is material, an indication that it is at least reasonably possible that a change in the estimate will occur in the near term?	____	____	____
3. If an environmental liability for a specific clean-up site is discounted because it meets the criteria for discounting in SOP 96-1 and the effect of discounting is material, do the financial statements disclose the undiscounted amounts of the liability and any related recovery and the discount rate used? (SOP 96-1, para. 7.20)	____	____	____
EXIT OR DISPOSAL ACTIVITIES			☐
The disclosures in item 1 apply if SFAS No. 146 has been adopted. SFAS No. 146 is effective for exit or disposal activities initiated after December 31, 2002. (Early application is encouraged.)			

05886

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
1. Has the following been disclosed if an exit or disposal activity was initiated or in process during the period: (SFAS No. 146, para. 20)			✓
a. A description of the exit or disposal activity, including the facts and circumstances leading to the activity and the expected completion date?	____	____	____
b. For each major type of cost associated with the activity:	____	____	____
(1) The total amount expected to be incurred in connection with the activity, the amount incurred during the period, and the cumulative amount incurred to date?	____	____	____
(2) A reconciliation of the beginning and ending liability balances showing separately the changes during the period attributable to costs incurred and charged to expense, costs paid or otherwise settled, and any adjustments to the liability? (The reasons for any adjustments should be explained.)	____	____	____
c. The line items in the income statement in which the exit or disposal costs are included?	____	____	____
d. If a liability for a cost associated with the activity is not recognized because fair value cannot be reasonably estimated, that fact and the reasons therefor?	____	____	____
The disclosures in items 2–3 apply if SFAS No. 146 has not been adopted. SFAS No. 146 is effective for exit or disposal activities initiated after December 31, 2002. (Early application is encouraged.)	____	____	____
2. Have the following disclosures about accrued employee termination benefits been made: (EITF 94-3)			
a. The amount of the termination benefits accrued and charged to expense and the classification of those costs in the income statement?	____	____	____
b. The number of employees to be terminated?	____	____	____
c. A description of the employee group(s) to be terminated?	____	____	____
d. The amount of actual termination benefits paid and charged against the liability accrued for employee termination benefits?	____	____	____
e. The number of employees actually terminated as a result of the termination plan?	____	____	____
f. The amount of any adjustment(s) to the liability accrued for employee termination benefits?	____	____	____
3. Have the following disclosures about the entity's plan to exit an activity been made in the financial statements of all periods until the exit plan is fully executed if the activities that will not be continued are significant to the entity's revenue or operating results or the exit costs recognized at the commitment date are material: (EITF 94-3)			
a. A description of the major actions included in the exit plan and the particular activities that will not be continued, including method of disposition?	____	____	____
b. When the major actions of the exit plan are expected to be completed?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
b. When the major actions of the exit plan are expected to be completed?			✓
c. A description of the type and amount of exit costs recognized as liabilities?			
d. The classification of the exit costs in the income statement?			
e. A description of the type and amount of exit costs paid and charged against the liability?			
f. The amount of any adjustments to the liability?			
g. For all periods presented, the revenues and net operating income or losses from activities that will not be continued if those activities have separately identifiable operations?			
EXTINGUISHMENT OF DEBT			☐
1. If debt is considered to be extinguished prior to December 31, 1996, under the provisions of SFAS No. 76, para. 3(c) relating to cash or other assets placed in trust, is a general description of the transaction and the amount of debt that is considered extinguished at the end of the period disclosed so long as the debt remains outstanding? (SFAS No. 140, para. 17)			
2. If assets are set aside after December 30, 1996, solely for satisfying scheduled payments of a specific debt, has the nature of restrictions placed on those assets been disclosed? (SFAS No. 140, para. 17)			
SFAS No. 145 rescinds SFAS No. 4 for fiscal years beginning after May 15, 2002. (Early application is encouraged.) If SFAS No. 145 has not been applied, the disclosures in items 3–4 are required, if applicable.			
3. When a gain or loss from the extinguishment of debt is classified as an extraordinary item, has the transaction been described either on the statement or in a separate note (including the source of any funds used to extinguish the debt, if identifiable), and has the income tax effect in the period of extinguishment been disclosed? (SFAS No. 4, para. 9)			
4. Has the aggregate gain or loss from the extinguishment of debt not classified as an extraordinary item, e.g., sinking fund transactions, been identified in the income statement as a separate item, if material? (SFAS No. 4, para. 8)			
FOREIGN OPERATIONS			☐
1. Are significant foreign operations disclosed, including foreign earnings reported in excess of amounts received in the U.S. (or available for unrestricted transmittal to the U.S.)? (ARB 43, Ch. 12, paras. 5–6)			
2. Has the following information about foreign currency translations been disclosed: (SFAS No. 52, paras. 30–32)			
a. Aggregate foreign currency transaction gain or loss included in net income?			
b. Analysis of the changes during the period in accumulated other comprehensive income for cumulative translation adjustments, including at a minimum—			
(1) Beginning and ending amount of cumulative translation adjustments?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
(1) Beginning and ending amount of cumulative translation adjustments?			✓
(2) Aggregate adjustment for the period resulting from translation adjustments and gains and losses from hedges of a net investment in a foreign entity and long-term intercompany foreign currency transactions?			
(3) Amount of taxes for the period allocated to translation adjustments?			
(4) Amounts transferred from cumulative translation adjustments and included in net income as a result of the sale or liquidation of an investment in a foreign entity?			
(5) Information about investments designated as hedges of the foreign currency exposure of a net investment in a foreign operation? (See DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES, Question Nos. 1 and 2, page 30.)			
c. Exchange rate changes occurring after the balance sheet date (if their effects are material), including their effects on unsettled foreign currency transactions? (If it is not practicable to determine the effect of the rate changes, that fact should be stated.)			

FRANCHISE FEE REVENUES ☐

1. Has the nature of all significant commitments and obligations resulting from franchise agreements, including a description of the services that have not yet been substantially performed, been disclosed? (SFAS No. 45, para. 20)			
2. If the installment or cost recovery method is used to account for franchise fee revenue, has the following been disclosed: (SFAS No. 45, para. 21)			
a. Method used to account for franchise fee revenue?			
b. Sales price?			
c. Revenue and related costs deferred on both a current and cumulative basis?			
d. Periods in which the fees become payable by the franchisee?			
e. Amounts originally deferred but later recognized because uncertainties about the collectibility of franchise fees are resolved?			
3. Has the amount of initial franchise fees, if significant, been disclosed separately from other franchise fee revenue? (SFAS No. 45, para. 22)			
4. When practicable, have revenue and costs related to franchisor-owned outlets been disclosed separately from revenue and costs related to franchised outlets? (SFAS No. 45, para. 23)			
5. If it is probable that initial franchise fee revenue will decline in the future because sales will reach a saturation point, has that fact been disclosed? (SFAS No. 45, para. 22)			
6. Has the relative contribution to net income of initial franchise fee revenue been disclosed if not otherwise apparent? (SFAS No. 45, para. 22)			
7. Have the following been disclosed if significant changes in the ownership of			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
franchises occur during the period: (SFAS No. 45, para. 23)			✓
a. Number of franchises sold during the period?	____	____	____
b. Number of franchises purchased during the period?	____	____	____
c. Number of franchised outlets in operation during the period?	____	____	____
d. Number of franchisor-owned outlets in operation during the period?	____	____	____

IMPAIRED LONG-LIVED ASSETS AND LONG-LIVED ASSETS TO BE DISPOSED OF

1. Have the following disclosures been made about impaired assets that will continue to be used (SFAS No. 121, para. 14 and SFAS No. 144, para. 26):			
a. A description of the impaired assets and the facts and circumstances leading to the impairment?	____	____	____
b. The amount of the impairment loss and how fair value was determined?	____	____	____
c. The caption in the income statement in which the impairment loss is aggregated if that loss has not been presented as a separate caption or reported parenthetically on the face of the statement?	____	____	____
d. The business segment(s) affected, if applicable?	____	____	____
2. Have the following disclosures been made for all assets to be disposed of in each period the assets are held (SFAS No. 121, para. 19 and SFAS No. 144, para. 47):			
a. A description of assets to be disposed of, the facts and circumstances leading to the expected disposal, the expected manner and timing of the disposal, and the carrying amount of those assets?	____	____	____
b. The business segment(s) in which assets to be disposed of are held, if applicable?	____	____	____
c. The loss, if any, resulting from writing down the assets to fair value less cost to sell?	____	____	____
d. The gain or loss, if any, resulting from subsequent changes in the carrying amounts of assets to be disposed of?	____	____	____
e. The caption in the income statement in which the gains or losses (from c. and d.) are aggregated if those gains or losses have not been presented as a separate caption or reported parenthetically on the face of the statement?	____	____	____
f. If SFAS No. 144 has not been adopted, the results of operations for assets to be disposed of to the extent that those results are included in the entity's results of operations for the period and can be identified?	____	____	____
3. For financial statements of fiscal years beginning after December 15, 2001, and interim periods within those fiscal years (or for financial statements of entities who have adopted SFAS No. 144 early), if a decision was made during the period not to sell a long-lived asset previously classified as held for sale, do disclosures include a description of the circumstances leading to the decision and the effect of the decision on results of operations for all periods presented? (SFAS No. 144, para. 48)	____	____	____

INCOME TAXES—SPECIAL AREAS

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

Disclosure Made?

	Yes	No	N/A
INCOME TAXES—SPECIAL AREAS			
1. Have the following disclosures been made whenever a deferred tax liability is not recognized for any of the areas addressed by APB No. 23 (undistributed earnings of subsidiaries or corporate joint ventures, bad debt reserves of savings and loan associations, or policy holders' surplus of life insurance companies), for deposits in statutory reserve funds by U.S. steamship companies, or for inside basis differences of foreign subsidiaries in the consolidated financial statements of the parent and its foreign subsidiaries: (SFAS No. 109, para. 44; and EITF 93-16)			
a. A description of the types of temporary differences for which a deferred tax liability has not been recognized and the types of events that would cause those temporary differences to become taxable?			
b. The cumulative amount of each type of temporary difference?			
c. The amount of the unrecognized deferred tax liability for temporary differences related to investments in foreign subsidiaries and foreign corporate joint ventures that are essentially permanent in duration if determination of that liability is practicable or a statement that determination is not practicable?			
d. The amount of the unrecognized deferred tax liability for temporary differences related to undistributed domestic earnings, the bad debt reserve for tax purposes of a U.S. savings and loan association or other qualified thrift lender, the policy holders' surplus of a life insurance company, and the statutory reserve funds of a U.S. steamship company?			
2. If the tax benefits of deductible temporary differences and carryforwards arising prior to a quasi-reorganization are recognized in net income rather than contributed capital, have the following been disclosed: (SFAS No. 109, para. 39)			
a. The date of the quasi-reorganization?			
b. The manner of reporting the tax benefits and that it differs from present accounting requirements for other entities?			
c. The effect of the tax benefits on income from continuing operations, income before extraordinary items, and on net income?			
INSURANCE CONTRACTS AND PROCEEDS			☐
1. Have the following been disclosed for insurance and reinsurance contracts accounted for as deposits: (SOP 98-7, para. 18)			
a. A description of the contracts accounted for as deposits?			
b. Total deposit assets reported in the balance sheet?			
c. Total deposit liabilities reported in the balance sheet?			
2. If business interruption insurance proceeds were received during the period, have the following been disclosed: (EITF 01-13)			
a. Nature of the event resulting in business interruption losses?			
b. Aggregate amount of proceeds recognized during the period and the income statement line item in which they are presented?			

05891

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
INTANGIBLES			☑
The disclosures in Questions 1–2 apply if SFAS No. 142, *Goodwill and Other Intangible Assets*, has not been adopted. SFAS No. 142's disclosure requirements are effective for fiscal years beginning after December 15, 2001. (Early application is permitted for entities with fiscal years beginning after March 15, 2001, if the first interim statements have not been presented previously.)			
1. Are the method and period of amortization of intangible assets disclosed? (APB No. 16, para. 95, and APB No. 17, para. 30)	____	____	____
2. Are the reasons for significant reductions relating to intangible assets disclosed? (APB No. 17, para. 31)	____	____	____
The disclosures in Questions 3–11 are required by SFAS No. 142, *Goodwill and Other Intangible Assets*, and are effective for fiscal years beginning after December 15, 2001. (Early application is permitted for entities with fiscal years beginning after March 15, 2001, if the first interim statements have not been presented previously.)			
3. Are individual intangible assets or classes of intangible assets presented as separate line items in the statement of financial position or, at a minimum, aggregated and presented as a separate line item? (SFAS No. 142, para. 42)	____	____	____
4. Is the aggregate amount of goodwill presented as a separate line item in the statement of financial position? (SFAS No. 142, para. 43)	____	____	____
5. Is the aggregate amount of any goodwill impairment loss presented as a separate line item in the income statement and included in income from continuing operations (unless it relates to discontinued operations, in which case is it included in discontinued operations, net of tax)? (SFAS No. 142, para. 43)	____	____	____
6. Has the following been disclosed in the period intangible assets are acquired: (SFAS No. 142, para. 44)			
a. For intangible assets subject to amortization, the amount, residual value, and weighted-average amortization period, in total and by major intangible asset class?	____	____	____
b. Amount assigned to intangible assets not subject to amortization, in total and by major intangible asset class?	____	____	____
c. Amount of research and development assets acquired and written off in the period and the income statement line item in which the amounts written off are aggregated?	____	____	____
7. Has the following been disclosed for each period for which an income statement is presented: (SFAS No. 142, para. 45)			
a. For intangible assets subject to amortization, the gross carrying amount and accumulated amortization, in total and by major intangible asset class, the aggregate amortization expense for the period, and the estimated aggregate amortization expense for each of the five succeeding fiscal years?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
b. Carrying amount of intangible assets not subject to amortization, in total and by major intangible asset class?	___	___	✓
c. Changes in the carrying amount of goodwill during the period, including the aggregate amount of goodwill acquired, impairment losses recognized, and goodwill included in the gain or loss on disposal of all or a portion of a reporting unit?	___	___	___
8. Has the following been disclosed for each intangible asset impairment loss recognized during the period: (SFAS No. 142, para. 46)			
a. Description of the impaired intangible asset and the facts and circumstances leading to the impairment?	___	___	___
b. Amount of impairment loss and method of determining fair value?	___	___	___
c. Income statement caption in which the impairment loss is aggregated?	___	___	___
9. Has the following been disclosed for each goodwill impairment loss recognized during the period: (SFAS No. 142, para. 47)			
a. Description of the facts and circumstances leading to the impairment?	___	___	___
b. Amount of impairment loss and the method of determining the fair value of the associated reporting unit?	___	___	___
c. If the impairment loss is an estimate, that fact and the reasons therefor?	___	___	___
10. If significant adjustments to a prior-period estimated goodwill impairment loss have been made in the current period, have the nature and amount of the adjustments been disclosed? (SFAS No. 142, para. 47)	___	___	___
11. If SFAS No. 142 has been applied but goodwill and other intangible assets have not been accounted for following SFAS No. 142 in all periods presented, has the following been disclosed: (SFAS No. 142, para. 61)			
a. Income before extraordinary items and net income adjusted to exclude amortization expense (including any related tax effects) related to goodwill, intangible assets no longer being amortized, any deferred credit related to an excess over cost, equity method goodwill, and changes in amortization periods for intangible assets that will continue to be amortized (including any related tax effects)?	___	___	___
b. A reconciliation of reported net income to the adjusted net income?	___	___	___
INTERIM FINANCIAL STATEMENTS			☐
1. Do the notes disclose the method used to determine inventory and cost of sales amounts if physical inventories as of the interim date have not been used to determine those amounts? (APB No. 28, para. 14)	___	___	___
2. If seasonal variations affect revenues, has that fact been disclosed and consideration been given to supplemental reporting of interim information for the 12-month period ended as of the interim date for the current and preceding years? (APB No. 28, para. 18)	___	___	___

05893

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
3. If there are significant variations in the customary relationship between income tax expenses and pretax accounting income, and the reasons the variations exist are not apparent, has appropriate disclosure been made? (APB No. 28, para. 19, fn. 2)			✓
4. Do the notes disclose contingencies and other uncertainties that are necessary to make the interim financial statements not misleading? (APB No. 28, para. 22)			
5. If there is a retroactive application of a change in accounting principle, is the effect on all periods presented disclosed? (APB No. 28, para. 25)			
6. Have appropriate disclosures been made for changes in accounting principles when neither the cumulative effect of the change nor pro forma amounts can be computed (principally changes to the LIFO method of inventory pricing)? (SFAS No. 3, para. 12)			
7. Are extraordinary items and unusual or infrequently occurring transactions and events that are material to the operating results of the interim period reported separately in the period they occurred? (APB No. 28, para. 21)			
8. Has disclosure been made of any change in accounting principles or practices from those applied in the prior annual report, the preceding interim period of the current year, or the comparable interim period of the prior year? (APB No. 28, para. 23)			
9. Has the effect of a change in accounting estimate been disclosed if it is material to any interim period presented? (APB No. 28, para. 26)			
10. Have the nature and amount of costs and expenses incurred in an interim period that cannot be readily identified with the activities or benefits of other interim periods been disclosed? (APB No. 28, para. 15)			
11. If the cumulative effect of an accounting change or correction of an error was not reported because the amounts were not material to the annual financial statements, have such amounts been disclosed if they are material to the interim financial statements? (APB No. 28, para. 29)			
12. Have the following disclosures been made for the interim period in which an adjustment related to prior interim periods of the current fiscal year occurs: (SFAS No. 16, para. 15)			
a. The effect on income from continuing operations and net income for each prior interim period of the current fiscal year?			
b. The income from continuing operations and net income for each prior interim period restated in accordance with SFAS No. 16, para. 14?			
13. Have appropriate disclosures been made for the cumulative effect-type accounting changes other than changes to LIFO in the interim financial statements? (SFAS No. 3, para. 11)			
14. Has disclosure of prior-period adjustments been made in interim financial statements during the year subsequent to the date of recording the adjustments? (APB No. 9, para. 26, fn. 3)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
INVESTMENTS ACCOUNTED FOR BY THE EQUITY METHOD			☑
1. Have the following been disclosed if the investor owns 20% or more of the common stock and uses the equity method: (APB No. 18, para. 20)			
a. The name of each investee and percentage of ownership of common stock, if significant?			
b. Accounting policies of the investor relative to investments in common stock?			
c. Difference, if any, between the amount at which the investment is carried and the amount of underlying equity in net assets for the latest balance sheet presented and the accounting treatment of the difference?			
d. The aggregate market value of each identified investment for which a market value is available? (Not required for investments in common stock of subsidiaries.)			
e. When investments in common stock, corporate joint ventures, or other investments accounted for under the equity method are, in the aggregate, material, has summarized information as to assets, liabilities, and results of operations been presented either individually or in groups as appropriate?			
f. Material effects of possible conversions, exercises, or contingent issuances of the investee?			
2. If the investor does not use the equity method, is disclosure made of the names of any significant investee corporations in which the investor owns 20% or more of the voting stock, together with the reasons the equity method is not considered appropriate? (APB No. 18, para. 20, fn. 13)			
3. Is disclosure made of the names of any significant investee corporations in which the investor owns less than 20% of the voting stock and the common stock is accounted for on the equity method, together with the reasons the equity method is considered appropriate? (APB No. 18, para. 20, fn. 13)			
4. Are investments in common stock shown in the balance sheet of an investor as a single amount, and the investor's share of earnings or losses of investees shown in the income statement as a single amount, except for extraordinary items, prior-period adjustments, etc.? (APB No. 18, para. 19)			
5. Has the policy for determining the amount of equity method losses when previous losses have reduced the common stock investment account to zero been disclosed? (EITF 99-10)			
INVESTMENTS IN NONCORPORATE REAL ESTATE JOINT VENTURES			☐
NOTE: The following disclosures relate to investments in noncorporate real estate joint ventures. For investments in corporate joint ventures, refer to the disclosure requirements for INVESTMENTS ACCOUNTED FOR BY THE EQUITY METHOD.			
1. For investments that are accounted for by the equity method, are the following items disclosed: (SOP 78-9, para. 12)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
a. Investee's name and percentage of ownership?			
b. Legal form of venture?			
c. For limited partnership interests of less than 20%, an explanation of why the equity method is used?			
d. Material differences at the balance sheet date between the book value of the investment and the underlying equity in net assets, and the manner of accounting for those differences?			
e. Summary financial information about the assets, liabilities, and results of operations of material investments?			
f. Effects of contingent issuances or provisions of the venture agreement that, if exercised, would materially affect the investor's share of venture profits and losses?			
g. Market value of the investment, if a quoted market price is available?			
2. For limited partnership interests of 20% or more that are accounted for by the cost method, are the following items disclosed: (Generally accepted)			
a. Investee's name and percentage of ownership?			
b. Explanation of why the cost method is used?			
3. For investments that are accounted for by proportionate consolidation, are the following items disclosed: (Generally accepted)			
a. Investee's name and percentage of ownership?			
b. Legal form of venture?			
c. An explanation of why proportionate consolidation is used?			
4. For investments that are consolidated:			
a. Is the consolidation policy disclosed? (ARB No. 51, para. 5 and APB No. 22, para. 13)			
b. Are intercompany balances and transactions eliminated? (ARB No. 51, paras. 5–6)			
c. If the financial reporting periods of subsidiaries differ from that of the parent, is recognition given by disclosure or otherwise to the effect of intervening events that materially affect financial position or the results of operations? (ARB No. 51, para. 4)			
LEASES IN FINANCIAL STATEMENTS OF LESSORS			
1. Have the following disclosures been made when leasing, other than leveraged leasing, is a significant part of the lessor's business activities in terms of revenue, net income, or assets: (SFAS No. 13, para. 23, and SFAS No. 91, para. 25)			
a. General description of the lessor's leasing arrangements?			
b. Sales-type and direct financing leases:			
(1) For each balance sheet presented, the components of the net investments in sales-type and direct financing leases including:			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
(a) Aggregate minimum future lease payments to be received?			✓
(b) Amount of aggregate minimum future lease payments representing:			
• Executory costs, including any profit thereon?			
• Accumulated allowance for uncollectible minimum lease payments receivable?			
(c) Unguaranteed residual values accruing to the lessor's benefit?			
(d) Unearned income?			
(e) For direct financing leases only, initial direct costs?			
(2) Future minimum lease payments to be received for each of the five succeeding fiscal years as of the date of the latest balance sheet presented?			
c. Operating leases (for the latest balance sheet presented):			
(1) Cost and carrying amount, if different, of property of the lessor held for leasing by major classes of property according to nature or function, and the total amount of accumulated depreciation thereon?			
(2) Future minimum rentals on noncancelable leases in the aggregate and for each of the next five fiscal years?			
d. Contingent rental income:			
(1) Contingent rentals included in income for each income statement presented? (SFAS No. 13, para. 23)			
(2) The accounting policy for contingent rental income? (EITF 98-9)			
(3) If the lessor accrues contingent rental income prior to the lessee's achievement of the specified target (provided achievement of the target is probable), the impact on rental income as if the lessor's accounting policy was to defer contingent rental income until the specified target is met? (EITF 98-9)			
e. Have appropriate disclosures been made for leveraged leases? (SFAS No. 13, para. 47)			
f. Have the nature and extent of leasing transactions with related parties been disclosed? (SFAS No. 13, para. 29)			
LENDING ACTIVITIES AND LOAN PURCHASES			☐
1. If the entity anticipates prepayments of loan principal, has that policy and the significant assumptions underlying prepayment estimates been disclosed? (SFAS No. 91, para. 19)			
LIMITED LIABILITY COMPANIES OR PARTNERSHIPS (LLCs or LLPs)			☐
1. If [illegible] has that fact been disclosed? (AcSEC PB 14, para.			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
1. If members' liability is limited, has that fact been disclosed? (AcSEC PB 14, para. 15)			
2. Have the different classes of members' interests and the respective rights, preferences, and privileges of each class been disclosed? (AcSEC PB 14, para. 15)			
3. Has the amount of each class of members' equity been disclosed, either on the face of the balance sheet or in the notes? (AcSEC PB 14, para. 15)			
4. If the LLC or LLP has a finite life, has the date it will cease to exist been disclosed? (AcSEC PB 14, para. 15)			
5. If the LLC or LLP was formed by combining entities under common control or by conversion from another type of entity, has the fact that the assets and liabilities were previously held by a predecessor entity or entities been disclosed in the year of formation? (AcSEC PB 14, para. 16)	✓		

LONG-LIVED ASSET RETIREMENT OBLIGATIONS

The following disclosures are required by SFAS No. 143, *Asset Retirement Obligations*, which is effective for financial statements of fiscal years beginning after June 15, 2002.

1. Do disclosures include a general description of asset retirement obligations and the related long-lived assets? (SFAS No. 143, para. 22)			
2. Has the fair value of assets legally restricted for purposes of settling asset retirement obligations been disclosed? (SFAS No. 143, para. 22)			
3. If the fair value of the asset retirement obligation cannot be reasonably estimated, has that fact and the reasons therefor been disclosed? (SFAS No. 143, para. 22)			
4. Do disclosures include a reconciliation of the beginning and ending aggregate carrying amount of asset retirement obligations that shows separately significant changes attributable to (a) liabilities incurred during the period, (b) liabilities settled during the period, (c) accretion expense, and (d) revisions in estimated cash flows? (SFAS No. 143, para. 22)			
5. If SFAS No. 143 has not been applied in all periods presented, do disclosures include pro forma amounts of asset retirement obligations as of the beginning of the earliest year presented and the end of all years presented assuming the Statement had been applied in all periods affected? (SFAS No. 143, para. 27)			

LONG-TERM CONTRACTS (This section need not be completed when preparing the financial statements of a construction contractor or homebuilder. Instead, refer to the Supplemental Disclosure Checklist for Construction Contractors and Homebuilders in PPC's *Guide to Construction Contractors* or *Guide to Preparing Financial Statements*.)

1. Have the unbilled costs and fees under cost-type contracts been shown separately from billed accounts receivable? (ARB No. 43, ch. 11A, para. 21)			
2. Have the advances offset against cost-type contract receivables been disclosed? (ARB No. 43, ch. 11A, para. 22)			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
3. Has the method used to account for long-term construction contracts been disclosed? (ARB No. 45, para. 15)			✓

NONMONETARY TRANSACTIONS

1. Are nonmonetary transactions disclosed adequately, including the nature of the transactions, the basis of accounting, and any related gains or losses? (APB No. 29, para. 28)			

PENSION AND POSTRETIREMENT BENEFIT PLANS—DEFINED BENEFIT (See Part I for defined contribution plans.)

NOTE: The following are reduced disclosure requirements for nonpublic entities. Subsidiaries of public companies are considered public entities under SFAS No. 132 and must make the public company disclosures required by paragraph 5 of that Statement.

The following disclosures may be combined for all of the entity's defined benefit pension plans and for all of the entity's defined benefit postretirement plans, or information about plans may be presented in groups, whichever is more useful. Disclosures for plans outside the U.S. may be combined with those for U.S. plans unless the benefit obligations of the plans outside the U.S. are significant relative to the total benefit obligation and those plans use significantly different assumptions. Disclosures about plans with assets in excess of the accumulated benefit obligation generally may be combined with disclosures about plans with accumulated benefit obligations in excess of assets.

1. Has the following information about the plan been disclosed: (SFAS No. 132, paras. 6–8)			
a. The benefit obligation?			
b. Fair value of plan assets?			
c. Funded status of the plan?			
d. Employer contributions?			
e. Participant contributions?			
f. Benefits paid?			
g. The amounts recognized in the balance sheet, including:			
(1) The net pension and other postretirement benefit prepaid assets or accrued liabilities?			
(2) Any intangible asset?			
(3) The amount of accumulated other comprehensive income recognized pursuant to SFAS No. 87, para. 37, as amended?			
h. The amount of net periodic benefit cost recognized and the amount included within other comprehensive income arising from a change in the minimum pension liability recognized pursuant to SFAS No. 87, para. 37, as amended?			
i. On a weighted-average basis, the following assumptions used in the			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
accounting for the plans:			✓
(1) Assumed discount rate?	____	____	____
(2) Rate of compensation increase (for pay-related plans)?	____	____	____
(3) Expected long-term rate of return on plan assets?	____	____	____
j. The assumed health care cost trend rate(s) for the next year used to measure the expected cost of benefits covered by the plan (gross eligible charges) and a general description of the direction and pattern of change in the assumed trend rates thereafter, together with the ultimate trend rate(s) and when that rate is expected to be achieved?	____	____	____
k. If applicable, the amounts and types of securities of the employer and related parties included in plan assets, the approximate amount of future annual benefits of plan participants covered by insurance contracts issued by the employer or related parties, and any significant transactions between the employer or related parties and the plan during the period?	____	____	____
l. The nature and effect of significant nonroutine events, such as amendments, combinations, divestitures, curtailments, and settlements?	____	____	____
2. If disclosures about plans with assets in excess of the accumulated benefit obligation have been combined with disclosures about plans with accumulated benefit obligations in excess of assets, has the following been disclosed separately: (SFAS No. 132, para. 6)			
a. The combined benefit obligation and combined fair value of plan assets for plans with benefit obligations in excess of plan assets?	____	____	____
b. The combined accumulated benefit obligation and combined fair value of plan assets for plans with accumulated benefit obligations in excess of plan assets?	____	____	____
c. Amounts recognized in the balance sheet for prepaid benefit costs?	____	____	____
d. Amounts recognized in the balance sheet for accrued benefit liabilities?	____	____	____
3. For multiemployer plans, has the following been disclosed: (SFAS No. 132, para. 10)			
a. Amount of contributions to such plans during the period? (Total contributions to multiemployer plans may be disclosed without separating the amounts attributable to pensions and other postretirement benefits.)	____	____	____
b. A description of the nature and effect of any changes affecting comparability (such as a change in the rate of employer contributions, a business combination, or a divestiture)?	____	____	____
4. If a gain or loss from settlement or curtailment has not been recognized in the current fiscal year and the employer's financial position or results of operations would have been materially different had it been recognized, have appropriate disclosures been made? (QA-SFAS No. 88, No. 28)	____	____	____

POSTEMPLOYMENT BENEFITS

1. If the entity has not accrued postemployment benefits solely because the amount

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
1. If the entity has not accrued postemployment benefits solely because the amount cannot be reasonably estimated (such as salary continuation, supplemental unemployment benefits, severance benefits, disability-related benefits, job training and counseling, and continuation of health insurance coverage), has that been disclosed? (SFAS No. 112, para. 7)			✓

QUASI-REORGANIZATION

1. Following a corporate readjustment (quasi-reorganization), has a retained earnings account been established and dated to show that it runs from the time of the readjustment? (This dating generally should not continue for more than 10 years following the readjustment.) (ARB No. 43, ch. 7A, para. 10, and ARB No. 46, para. 2)			
2. If conservative estimates are used for assets, has that fact been disclosed and the assets properly accounted for on realization? (ARB No. 43, ch. 7A, para. 4)			

REAL ESTATE ACTIVITIES

1. Have accounting policies for the following items relating to real estate development and construction activities been disclosed: (APB No. 22, para. 12)			
a. Capitalization of project costs (such as preacquisition, acquisition, development, and construction costs)? (SFAS No. 67, paras. 4–10)			
b. Capitalization of interest costs? (SFAS No. 34, paras. 12–20)			
c. Capitalization of amenities costs? (SFAS No. 67, paras. 8–9)			
d. Allocation of project costs? (SFAS No. 67, para. 11)			
2. Have accounting policies relating to sales of real estate been disclosed? (APB No. 22, para. 12)			
3. Have accounting policies relating to investments in real estate ventures been disclosed? (SOP 78-9, para. 12 and APB 18, para. 20)			
4. Has real estate held for production and real estate held for sale been disclosed separately on the balance sheet or in the notes? (Generally accepted)			

Real Estate Sales (Other than Retail Land Sales)

5. For sales accounted for by the installment method:			
a. Is deferred gain on sale offset against the related receivable in the balance sheet? (Generally accepted)			
b. Is the following disclosed in the income statement or notes: (SFAS No. 66, para. 59)			
(1) Sales value, cost of sales, and gain deferred for sales occurring during the period?			
(2) Previously deferred gain recognized during the period (or revenue and cost of sales relating to such gain)?			
6. For sales accounted for by the cost recovery method:			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
a. Is deferred gain on sale offset against the related receivable in the balance sheet? (SFAS No. 66, para. 63)			✓
b. Is the following disclosed in the income statement or notes: (SFAS No. 66, para. 63)			
(1) Sales value, cost of sales, and gain deferred for sales occurring during the period?			
(2) Previously deferred gain recognized during the period?			
7. If the deposit method is used, have the related real estate and existing debt been identified as subject to a sales contract? (SFAS No. 66, para. 65)			
Retail Land Sales			
8. Are the following items relating to receivables disclosed: (SFAS No. 66, para. 50)			
a. Maturities of receivables for each of the five years following the balance sheet date?			
b. Delinquent receivables and the method(s) for determining delinquency?			
c. The weighted average and range of stated interest rates of receivables?			
9. Has disclosure been made of estimated total costs and estimated dates of expenditures for improvements for major areas from which sales are being made for each of the five years after the balance sheet date? (SFAS No. 66, para. 50)			
10. Are recorded obligations for improvements disclosed? (SFAS No. 66, para. 50)			
Participating Mortgage Loan Borrowers			
11. For participating mortgage loan borrowers, are the following items disclosed: (SOP 97-1, para. 17)			
a. Description of the terms of the participation by the lender in the operations or appreciation of the real estate project?			
b. The following amounts at the balance sheet date:			
(1) Total participating mortgage obligations?			
(2) Total participation liabilities?			
(3) Total debt discounts on the participating mortgages?			
RESEARCH AND DEVELOPMENT			☐
1. If the entity accounts for its obligations under a research and development arrangement as a contract to perform research and development for others, have the following been disclosed: (SFAS No. 68, para. 14)			
a. Terms of significant agreements under the research and development arrangements as of each balance sheet date presented?			
b. Amount of compensation earned and cost incurred for each period for which an income statement is presented?			
2. Is disclosure made of total research and development costs charged to expense in			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
each period presented including research and development costs incurred for computer software costs to be sold, leased, or otherwise marketed? (SFAS No. 2, para. 13; SFAS No. 86, para. 12; and FASBI Nos. 4 and 6)			✓
RETAINED EARNINGS RESTRICTIONS			
1. Are the following restrictions on retained earnings disclosed:			
a. Restrictions as to dividend payments? (SFAS No. 5, paras. 18–19)			
b. If state laws relating to acquisition of stock restrict the availability of retained earnings for payment of dividends or have other effects of a significant nature, have those facts been disclosed? (APB No. 6, para. 13)			
c. If a portion of retained earnings is "appropriated" for loss contingencies, is the appropriation clearly shown as an appropriation of retained earnings within the stockholders' equity section of the balance sheet? (SFAS No. 5, para. 15)			
STOCK-BASED COMPENSATION (INCLUDING COMPENSATION FOR NONEMPLOYEE SERVICES)			
1. Have the following been disclosed about the entity's stock-based compensation plans (separately for each type of award granted to the extent separate disclosure would be useful): (SFAS No. 123, paras. 46–48)			
a. A description of the plan, including the general terms of awards (such as, vesting requirements, maximum term of options granted, and number of shares authorized for grants of options or other equity instruments)?			
b. Number and weighted-average exercise prices of options that were—			
(1) Outstanding at the beginning of the year?			
(2) Outstanding at the end of the year?			
(3) Exercisable at the end of the year?			
(4) Granted, exercised, forfeited, or expired during the year?			
c. Weighted-average grant-date fair value of options granted during the year? (Amounts related to options whose exercise price differ from the market price of the stock on the grant date should be disclosed separately.)			
d. Number and weighted-average grant-date fair value of equity instruments other than options granted during the year?			
e. Description of the method and significant assumptions used during the year to estimate the fair values of options, including the risk-free interest rate, expected life, expected volatility, and expected dividends?			
f. Total compensation cost recognized in income for stock-based employee compensation awards?			
g. Terms of significant modifications of outstanding awards?			
h. For options outstanding at the date of the latest balance sheet presented, the range of exercise prices, the weighted-average exercise price, and the weighted-average remaining contractual life, and for each range (1) the number, weighted-average exercise price, and weighted-average remaining			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made? Yes	No	N/A
number, weighted average exercise price, and weighted average remaining contractual life of options outstanding; and (2) the number and weighted-average exercise price of options currently exercisable?			✓
2. SFAS No. 123's disclosure requirements apply to all entities, but its accounting requirements for measuring compensation cost need not be followed unless the entity elects to do so. If the entity continues to apply the old rules when accounting for stock-based compensation, has pro forma net income (and pro forma earnings per share if earnings per share is presented) as if the fair-value-based method prescribed by SFAS No. 123 had been applied been disclosed for all awards granted in fiscal years beginning after December 15, 1994? (SFAS No. 123, para. 45)			

TAX LEASES

1. Have the entities involved in the sale or purchase of tax benefits through tax leases disclosed the method(s) of: (FTB No. 82-1, para. 4)			
a. Recognizing revenue?			
b. Allocating the income tax benefits and asset costs to current and future periods?			
2. If unusual *or* infrequent, have the nature and financial effects of sales or purchases of tax benefits through tax leases been disclosed on the face of the income statement or in a note to the financial statements? (FTB No. 82-1, para. 6)			
3. Have significant contingencies existing with respect to sales or purchases of tax benefits through tax leases been disclosed? (FTB No. 82-1, para. 7)			
4. If comparative financial statements are presented, has any change in the method of accounting for sales or purchases of tax benefits through tax leases that significantly affects comparability been disclosed? (FTB No. 82-1, para. 7)			

TERMINATION CLAIMS RECEIVABLE

1. If the total of the undeterminable parts of a termination claim is believed to be material, have the essential facts been disclosed? (ARB No. 43, ch. 11C, para. 19)			
2. Have material termination claims been separately disclosed in the balance sheet? (ARB No. 43, ch. 11C, para. 21)			
3. Has disclosure been made of the relationship between advances or other loans received on terminated contracts and the potential termination claim receivable? (ARB No. 43, ch. 11C, para. 22)			
4. If the amount of termination sales is material, has it been separately disclosed in the income statement? (ARB No. 43, ch. 11C, para. 23)			

TROUBLED DEBT RESTRUCTURINGS—CREDITORS

1. Has the amount of any commitments to lend additional funds to debtors owing receivables whose terms have been modified in troubled debt restructurings been			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
disclosed? (SFAS No. 15, para. 40b)			✓
2. Has the following information about impaired loans been disclosed: (Restructured loans are not required to be included in disclosures 2a. and 2b. in years after the restructuring, if the restructured loan's interest rate was comparable to a rate that the creditor would have accepted on other loans with similar risks and the restructured loan is not considered impaired based on the new terms.) (SFAS No. 118, para. 6i)			
a. As of the date of each balance sheet presented:			
(1) The total recorded investment in impaired loans as defined by SFAS No. 114?			
(2) The recorded investment in impaired loans that have a related allowance for credit losses determined in accordance with SFAS No. 114 and the recorded investment in impaired loans that do not have an allowance for credit losses determined in accordance with SFAS No. 114?			
(3) The total allowance for credit losses on impaired loans?			
b. For each period for which an income statement is presented:			
(1) The average recorded investment in the impaired loans?			
(2) The related amount of interest income recognized for the time that the loans were impaired during the period?			
(3) The amount of interest income recognized using a cash-basis method for the time that the loans were impaired during the period, unless that is not practical to determine?			
c. The creditor's policy for recognizing interest income on impaired loans, including how cash receipts are recorded?			
3. For each period for which an income statement is presented, has the following activity in the total allowance for credit loss account (i.e., determined in accordance with SFAS Nos. 5 and 114) been disclosed: (SFAS No. 118, para. 6i)			
a. Balance at the beginning and end of the year?			
b. Additions charged to income?			
c. Write-downs charged against the allowance?			
d. Recoveries of amounts previously charged off?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

	Disclosure Made?		
	Yes	No	N/A
d. Recoveries of amounts previously charged off?			
TROUBLED DEBT RESTRUCTURINGS—DEBTORS			☑
1. When troubled debt restructurings have occurred during a period for which financial statements are presented, have the following disclosures been made: (SFAS No. 15, para. 25)			
a. A description of the principal changes in terms, the major features of settlement, or both, for each restructuring? (Separate restructurings within a fiscal period for the same categories of payable may be grouped.)			
b. The aggregate gain on restructuring of payables?			
c. The aggregate gain or loss on transfers of assets recognized during the period?			
2. Have the following been disclosed for periods after a troubled debt restructuring has occurred: (SFAS No. 15, para. 26)			
a. The extent to which amounts contingently payable are included in the carrying amount of restructured payables?			
b. Total amounts that are contingently payable on restructured payables and the conditions under which those amounts would become payable or would be forgiven when there is at least a reasonable possibility that a liability for contingent payments will be incurred?			
UNCONDITIONAL PURCHASE OBLIGATIONS			☐
1. For unconditional purchase obligations that are not recorded on the purchaser's balance sheet, is the following information disclosed: (SFAS No. 47, para. 7)			
a. Nature and term of the obligation(s)?			
b. Amount of the fixed and determinable portion of the obligation(s) as of the latest balance sheet presented and, if determinable, for each of the five succeeding fiscal years?			
c. Nature of any variable components of the obligation(s)?			
d. Amounts purchased under the obligation(s) for each period for which an income statement is presented?			
2. For unconditional purchase obligations that are recorded on the purchaser's balance sheet, have the following disclosures been made for each of the five years following the date of the latest balance sheet presented: (SFAS No. 47, para. 10)			
a. The aggregate amount of payments for unconditional purchase obligations?			
b. The combined aggregate amount of maturities and sinking fund requirements for all long-term borrowings?			

Copyright © 2002 Practitioners Publishing Company. All Rights Reserved.

BANK CORRESPONDENCE

05907

STANDARD FORM TO CONFIRM ACCOUNT BALANCE INFORMATION WITH FINANCIAL INSTITUTIONS

ORIGINAL
o be mailed to accountant

DUPLICATE
o be retained by bank

Computer Aided Surgery, Inc.
CUSTOMER NAME

We have provided to our accountants the following information as of the close of business on 9/30/02 regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request or expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

inancial
istitution's
ame and
ddress

[Chase Bank
Retail Credit Inquiries
P. O. Box 5245
New Hyde Park, NY 11042]

. At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
Computer Aided Surgery, Inc.	131-0682996-65	n/a	$438.39
Computer Aided Surgery, Inc.	131-0758735-65	n/a	$27,112.00

2. We are directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DATE DUE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

(Customer's Authorized Signature) — 11/29/02 (Date)

The information presented above by the customer is in agreement with our records. Although we have not conducted a comprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

(Financial Institution Authorized Signature) — 1-2-03 (Date)

CATHERINE SAMPEUR
(Title)

JPMorgan Chase Bank
Retail Credit Inquiry Department
PO Box 5245
New Hyde Park, NY 11042

EXCEPTIONS AND/OR COMMENTS

Please return this form directly to our accountants:

JOAN M. HAYES, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827
914-377-0765

*Ordinarily balances are intentionally left blank if they are not available at the time the form is prepared.

05908

Approved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.

STANDARD FORM TO CONFIRM ACCOUNT BALANCE INFORMATION WITH FINANCIAL INSTITUTIONS

☐ ORIGINAL
be mailed to accountant

☐ DUPLICATE
be retained by bank

Computer Aided Surgery, Inc.
CUSTOMER NAME

We have provided to our accountants the following information as of the close of business on 9/30/02 regarding our deposit and loan balances. Please confirm the accuracy of the information, noting any exceptions to the information provided. If the balances have been left blank, please complete this form by furnishing the balance in the appropriate space below.* Although we do not request or expect you to conduct a comprehensive, detailed search of your records, if during the process of completing this confirmation additional information about other deposit and loan accounts we may have with you comes to your attention, please include such information below. Please use the enclosed envelope to return the form directly to our accountants.

nancial
stitution's
ame and
ddress

[Chase Bank
Retail Credit Inquiries
P. O. Box 5245
New Hyde Park, NY 11042]

. At the close of business on the date listed above, our records indicated the following deposit balance(s):

ACCOUNT NAME	ACCOUNT NO.	INTEREST RATE	BALANCE*
Computer Aided Surgery, Inc.	131-0682996-65		
Computer Aided Surgery, Inc.	131-0758735-65		

2. We are directly liable to the financial institution for loans at the close of business on the date listed above as follows:

ACCOUNT NO./ DESCRIPTION	BALANCE*	DATE DUE	INTEREST RATE	DATE THROUGH WHICH INTEREST IS PAID	DESCRIPTION OF COLLATERAL

(Customer's Authorized Signature)

11/29/02
(Date)

The information presented above by the customer is in agreement with our records. Although we have not conducted a comprehensive, detailed search of our records, no other deposit or loan accounts have come to our attention except as noted below.

(Financial Institution Authorized Signature)

(Date)

(Title)

EXCEPTIONS AND/OR COMMENTS

Please return this form directly to our accountants:

JOAN M. HAYES, CPA, LLC
239 West Delano Avenue
Yonkers, NY 10704-3827
914-377-0765

*Ordinarily balances are intentionally left blank if they are not available at the time the form is prepared.

05909

Approved 1990 by American Bankers Association, American Institute of Certified Public Accountants, and Bank Administration Institute.

JPMorgan Chase Bank

CHASE Business Account Application

This Account is Non-Transferable

Account Title ("Depositor")
COMPUTER AIDED SURGERY INC
NEXT APP DMT PROGRAM
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Ref No 1318758735-68
S.S./TIN # 13-3889180
W/Hold Stat SIN - Non-Exempt
Date Opened 11/21/2001

Account Type: BUSINESS CHECKING
Acct Ttl

Deposit Amt $ 100.00

TYPE OF BUSINESS	CONTACT PERSON Dr. Karron
INTRODUCED BY	BANK REFERENCE
POWER OF ATTORNEY NAME	DATE POWER OF ATTORNEY SIGNED
ADDRESS (Street and Number)	
CITY	STATE ZIP CODE
POWER OF ATTORNEY SIGNATURE: X	
PRINCIPAL NAME Dr. Daniel B. Karron	TITLE Pres.
HOME ADDRESS 300 E. 33rd Street Ste 4N NY, NY 10016	HOME PHONE 212-686-[illegible]
SOCIAL SECURITY # 054-42-5466	DATE OF BIRTH 10/24/56 BUSINESS PHONE 11
PRINCIPAL NAME	TITLE
HOME ADDRESS	HOME PHONE
SOCIAL SECURITY #	DATE OF BIRTH BUSINESS PHONE

The Depositor has reviewed the information contained in this application and finds it accurate on this date. The (No.) ____ signature(s) written below is/are the duly authorized signature(s) which you will recognize in payment of funds and in the transaction of all other business relative to this account. The Depositor has received and agrees to the Terms and Conditions for Business Accounts and the Business Banking Card Agreement in effect (a copy of which has been furnished to the Depositor) for the type of account it has selected above. Finally, the Depositor hereby certifies that the signature(s) below revoke all prior signature(s) for this account.

	TITLE	SIGNATURE
		X
		X
		X

Check Coverage

Please activate Business Check Coverage for the account(s) listed above. The Depositor authorizes you to integrate and use as the "Protecting Account(s)" the account(s) identified above on this application. The Depositor has received and agrees to the Terms and Conditions for Business Accounts.

X	X	Date:

W-9 Certification

By signing below, I certify under penalties of perjury that: (1) The number shown on this form is Depositor's correct taxpayer identification number; and (2) Depositor is not subject to backup withholding because (a) Depositor is exempt from withholding (Depositor must check the appropriate box below); (b) Depositor has not been notified by the Internal Revenue Service (IRS) that Depositor is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Depositor that Depositor is no longer subject to backup withholding; and, (3) Depositor is a U.S. person (including a U.S. resident alien).

[ ] Check here if Depositor is exempt from backup withholding.
[ ] Check here if Depositor is subject to backup withholding for failure to report interest or dividends.
[ ] Check here if Depositor is not a U.S person (or a U.S. resident alien), and complete the appropriate Form W-8.

X	X	Date: 11/21/01

05910

REMEMBER TO COMPLETE THE *BUSINESS SIGNATURE CARD* FOR THIS ACCOUNT.

CHASE

BUSINESS SIGNATURE CARD

JPMorgan Chase Bank

BRANCH COPY

Account Title ("Depositor"): COMPUTER AIDED SURGERY INC
NEXT ATP DMT PROGRAM
DR D B KARRON
300 EAST 33RD STREET SUITE 4-N
NEW YORK NY 10016

Treasury Customer Information

Contact: DR. D. B. KARRON
Bus Ph: (212)686-8748
Date Est: 12/01/1995 SSN/TIN: 13-3889180

Account #	1310758735-65
Account Type	BUSINESS CHECKING ACCOUNT
Account Arrangement	CORPORATION
SS/TIN #	13-3889180
Date Opened	11/21/2001
Opened By	DEWEY E PAZANT
[redacted]	[redacted]

This Account is Not Transferable

# SIGN'S REQ'D:	Check:		Notes:		POWER OF ATTORNEY?	Yes		No	

The Depositor certifies that it has reviewed the information contained in this Signature Card and the Business Account Application and that it is correct as of this date. The undersigned have received and agree to the Terms and Conditions for Business Accounts and the Business Banking Card Agreement, as in effect and as may be amended, for the type of account and card(s) it has requested. The Depositor acknowledges that the (No.) [redacted] signature(s) presented below [redacted] above the signature(s) of the person(s) authorized to act on behalf of the Depositor.

PRINT NAME	TITLE	SIGNATURE
DR. D. B. KARRON	PRES	X
		X
		X
		X

Date: Complete additional cards if there are more than 4 signers (excluding POA) on account.

W9 Certification

By signing below, I certify under penalties of perjury that: (1) The number shown on this form is Depositor's correct taxpayer identification number; and (2) Depositor is not subject to backup withholding because (a) Depositor is exempt from withholding [Depositor must check the appropriate box below], (b) Depositor has not been notified by the Internal Revenue Service (IRS) that Depositor is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Depositor that Depositor is no longer subject to backup withholding; and (3) Depositor is a U.S. person (including a U.S. resident alien).

[ ] Check here if Depositor is exempt from backup withholding.
[ ] Check here if Depositor is subject to backup withholding for failure to report interest or dividends.
[ ] Check here if Depositor is not a U.S person (or a U.S. resident alien), and complete the appropriate

Signature: X

BUSINESS ENTITY CERTIFICATION

The undersigned secretary (if a corporation or association) or partner (if a partnership), or owner (if a sole proprietorship) or member, manager or secretary (if an LLC) hereby certifies that the above signatures are the signatures of persons authorized to sign and/or act on behalf of the Business Entity with respect to account transactions.

Secretary/Authorized Representative: X [signature] Date: 7/1/24

☐ Check here if there are additional signers on reverse side of BRANCH COPY.

Retain card in branch for one year after account closes. Then send to Pending for additional retention of five years.

BRANCH COPY - DO NOT SEND TO CHECK REVIEW

03-0418 (Stock Order 4)

FORMS/M DOC - 51

05911

CHASE
JPMorgan Chase Bank

BUSINESS SIGNATURE CARD

BRANCH COPY

Account Title ("Depositor")	COMPUTER AIDED SURGERY INC NIST ATP DMT PROGRAM DR D B KARRON 300 EAST 33RD STREET SUITE 4-N NEW YORK NY 10016

Primary Customer Information

Contact: DR. D. B. KARRON
Bus Ph: (212)6848748
Date Est: 12/01/1995 SSN/TIN: 13-3889180

Account #	1310758735-65
Account Type	BUSINESS CHECKING ACCOUNT
Account Arrangement	CORPORATION
SS/TIN # 13-3889180	EIN - Non-Exempt
Date Opened	11/21/2001
[redacted]	[redacted]

This Account is Not Transferable

# SIGN'S REQ'D:	Checks		Notes		POWER OF ATTORNEY?	Yes		No	

The Depositor certifies that it has reviewed the information contained in this Signature Card and the Business Account Application and finds it accurate on this date. The Depositor has received and agrees to the Terms and Conditions for Business Accounts and the Business Banking Card Agreement currently in effect and as may be amended for the type of account and services it has selected. The Depositor certifies that the (No.) _____ signature(s) presented below, including representative, is/are the signature(s) of the person(s) authorized to sign and/or act with respect to account transactions.

LINE OUT UNUSED SIGNATURE BOXES

PRINT NAME	TITLE	SIGNATURE
DR. D. B. KARRON	PRES	X [signature]
		X
		X
		X

Date: Complete additional cards if there are more than 4 signers (excluding POA) on account

W9 Certification

By signing below, I certify under penalties of perjury that: (1) The number shown on this form is Depositor's correct taxpayer identification number; and (2) Depositor is not subject to backup withholding because (a) Depositor is exempt from withholding [Depositor must check the appropriate box below]; (b) Depositor has not been notified by the Internal Revenue Service (IRS) that Depositor is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified Depositor that Depositor is no longer subject to backup withholding; and, (3) Depositor is a U.S. person (including a U.S. resident alien).

[ ] Check here if Depositor is exempt from backup withholding.
[ ] Check here if Depositor is subject to backup withholding for failure to report interest or dividends.
[ ] Check here if Depositor is not a U.S. person (or a U.S. resident alien), and complete as appropriate.

Signature: X

BUSINESS ENTITY CERTIFICATION

The undersigned secretary (if a corporation or association) or partner (if a partnership), or owner (if a sole proprietorship) or member, manager or secretary (if an LLC) hereby certifies that the above signatures are the signatures of persons authorized to sign and/or act on behalf of the Business Entity with respect to account transactions.

Secretary/Authorized Representative: X [signature] Date: 11/21

☐ Check here if there are additional signers on reverse side of BRANCH COPY.

Retain card in branch for one year after account closes. Then send to Pawling for additional retention of five years.

BRANCH COPY - DO NOT SEND TO CHECK REVIEW

03-0415 (Stock Order #) FORM104.DOC – 51

05912

LEGAL CORRESPONDENCE

T

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

November 6, 2001

Dr. D.B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Re: Retainer Agreement

Dear Dan:

Enclosed is my revised retainer agreement, as we discussed. Please sign and return the duplicate to me.

If you have any additions to the contract, please call me. Do not make any changes to the agreement.

If you are able to send me an advance on my bill, I would appreciate that. I look forward to working with you. Once again, congratulations on the award!

Sincerely,

Frederica L. Miller

Frederica L. Miller

Encl.

OK

PAID
CK. NO.
DATE

05914

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL frmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

November 6, 2001

Dr. Daniel B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
New York, NY 10016

Re: Retainer Agreement

Dear Dr. Karron:

This letter will confirm our understanding that you have formally retained FREDERICA L. MILLER, ESQ. to represent Computer Aided Surgery, Inc, (hereinafter CASI) in the performance of general legal work, including obtaining a contract with Elisha Gurfein, The City College of New York and other entities and individuals, at your request. My fee will be $200.00 per hour. Please note that this fee does not include outside services or costs that may arise from time-to-time in connection with legal representation. I agree to obtain your permission before incurring significant costs on behalf of CASI. Please note that failure to pay my fee on a timely basis will be grounds for me to withdraw as CASI's attorney.

It is understood that payment of my fee is not contingent upon CASI receiving federal or state funding. This retainer agreement supercedes an agreement between us dated October 16, 2001.

It is impossible to determine in advance the amount of time that will be required to perform these tasks. I will use my best judgment to determine the amount of time to spend on these matters. I will keep you fully informed of important events that take place. I will send you periodic bills that explain the legal work performed.

You acknowledge that you have read this Retainer and understand its terms. Please sign below and return a copy to me. A duplicate is being provided to you. If you have any questions, please do not hesitate to telephone me.

Very truly yours,

Frederica L. Miller

Frederica L. Miller

05915

THE FOREGOING RETAINER AGREEMENT BETWEEN FREDERICA L. MILLER, ESQ. AND CASI IS UNDERSTOOD AND AGREED TO:

Dated: November 6, 2001

COMPUTER AIDED SURGERY, INC. by Dr. Daniel B. Karron

3042

COMPUTER AIDED SURGERY, INC.
D/B/A CASI
E.I.N. # 13-388-9180
DR. D. KARRON, PRESIDENT & C.T.O.
300 EAST 33RD STREET ST. 4N
NEW YORK, NY 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10021
1-2-210

11/9/2001

PAY TO THE ORDER OF Frederica L Miller. ESQ $ **1,000.00

One Thousand and 00/100********** DOLLARS

Frederica L. Miller ESQ
60 East 42nd Street
Suite 2001
New York, NY 10165

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈003042⑈ ⑆021000021⑆ 131068299665⑈

COMPUTER AIDED SURGERY, INC.

Frederica L. Miller, ESQ 11/9/2001 3042

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/09/2001	Bill		1,000.00	1,000.00		1,000.00
					Check Amount	1,000.00

CHASE 1,000.00

COMPUTER AIDED SURGERY, INC.

Frederica L. Miller, ESQ 11/9/2001 3042

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
11/09/2001	Bill		1,000.00	1,000.00		1,000.00
					Check Amount	1,000.00

PAYMENT RECORD

05917

CHASE 1,000.00

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

NIST FINANCIAL ASSISTANCE AWARD DOCUMENTS

05918

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #04
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE JUL 23 2002
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) incorporate a special award condition on the "Automated Standard Application for Payments," System; and (2) indicate on the attached, those terms and conditions affected by any administrative or statutory requirements.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s) B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 7-23-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	DATE 7/29/2002

05919

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT NO. 04

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

11. AUTOMATED STANDARD APPLICATION FOR PAYMENT SYSTEM (ASAP)

a. This SAC amends the Department of Commerce Financial Assistance Standard Terms and Conditions, dated **October 1998**, Section A.02, Award Payments, and the Advanced Technology Program (ATP) General Terms and Conditions, dated **August 2001**.

b. The advance method of payment shall be authorized unless otherwise specified in a special award condition.

c. Payments will be made through electronic funds transfers, using the Department of Treasury's Automated Standard Application for Payment (ASAP) system, and in accordance with the requirements of the Debt Collection Improvement Act of 1996. The following information is required when making withdrawals for this award: (1) ASAP account identification (id) = award number found on the cover sheet of this award; (2) Agency Location Code (ALC) = 13060001; and (3) Region Code = 01. Recipients **DO NOT** need to submit a *"Request for Advance or Reimbursement" (SF-270)* or a *"Federal Cash Transactions Report" (SF-272)* for payments relating to this award. If you are not enrolled as an ASAP Recipient Organization you must complete the enrollment process with your Federal Reserve Bank, Regional Finance Center. Enrollment applications and information can be found at the following web site:

http://www.fms.treas.gov/asap/handbook.html

If you need a paper copy of the enrollment documentation please contact the Grant Specialist responsible for this award.

Advances taken through the ASAP shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned, via an ASAP credit, to the account from which the advanced funding was withdrawn. Advances shall be for periods not to exceed 30 days.

d. Funds that have been withdrawn through ASAP may be returned to ASAP via the Automated Clearing House (ACH) or via FEDWIRE. The ACH or FEDWIRE transaction can only be done by the Recipient's financial institution. Full or partial amounts of payments received by a Payment Requestor/Recipient Organization may be returned to ASAP. All funds returned to the ASAP system will be credited to the ASAP Suspense Account. The Suspense Account allows the Regional Financial Center to monitor returned items and ensure that funds are properly credited to the correct ASAP account. Returned funds that cannot be identified and classified to an ASAP account will be dishonored and returned to the originating depositary financial institution (ODFI).

It is essential that the Payment Requestor/Recipient Organization provide its financial institution with ASAP account information (ALC, Recipient ID and Account ID) to which the return is to be credited. Additional detailed information can be found at

http://www.fms/treas.gov/asap/pay-return2.pdf.

e. This award has the following control or withdraw limits set in ASAP:

__X__ None
____ Agency Review required for all withdrawals (see explanation below)
____ Agency Review required for all withdrawal requests over $_____ (see explanation below)
____ Maximum Draw Amount controls (see explanation below):
$_____ each month
$_____ each quarter
$_____ each year

f. Term # 7.c(3)(b) TO THE ATP General Terms and Conditions, dated **August 2001**, is deleted in its entirety to remove the requirement for a "Federal Cash Transactions Report" (SF-272).

g. Term # 14. TO THE ATP General Terms and Conditions, dated **August 2001**, is deleted in its entirety and replaced with the following:

REFUNDS

This special award condition remains in effect under this award and applies to all payments that the Recipient received outside of the ASAP system. The Recipient shall promptly submit all refund checks (including interest earned on advances) to the following address identified below and notify the Grants Office upon submission. Each check must identify on its face the NIST award number, and no more than a two-word description to identify the reason for the refund. Submit to:

National Institute of Standards and Technology
Accounts Receivable
100 Bureau Drive, Stop 3751
Bldg. 101, Room A809
Gaithersburg, MD 20899-3751

05921

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0-
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #02
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$836,500.00	$0	$0	$836,500.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) revise administrative contact's name; (2) correct total estimated cost for budgeted year; (3) approve and incorporated revised budget dated 12/27/01; (4) remove Special Award Condition #9; and (5) and indicate on the attached those terms and conditions that affected by these actions.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 1-4-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DAVID B. KAZDIN PRESIDENT	DATE 1/17/2002

Original

05922

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #02

HE FOLLOWING SPECIAL AWARD CONDITIONS ARE MENDED:

. RECIPIENT ADMINISTRATOR CONTACT

he Recipient Administrator Contact's name, title, address, and elephone number are:

(Administrative) Elisha Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (201) 569-4482
Fax: (212) 448-0261

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01, and all revisions/late documentation dated 09/20/01, including revised budget dated 12/27/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from 10/01/01 through 09/30/01 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000 (From 10/01/02 to 09/30/03)
Year 3: $600,000 (From 10/01/03 to 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 4.36% ($36,500) and NIST's contribution of 95.64% ($800,000).

9. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

✓ The above Special Award Condition placed in the original award document is removed, as the requirement has been satisfied.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

FORM CD-451 (REV 10/98)	U.S. DEPARTMENT OF COMMERCE	☐ GRANT X COOPERATIVE AGREEMENT
	AMENDMENT TO FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0-
		AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.		AMENDMENT NUMBER #01
STREET ADDRESS 300 East 33rd Street, Suite 4N		EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016		EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: **Anatomic Computer Modeling for Precise and Accurate Therapies**

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$843,000.00	$0	$0	$843,000.00

REASON(S) FOR AMENDMENT

This cooperative agreement is being amended to change the administrative contact.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein Marilyn Goldstein	DATE 10-24-01
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DR D.B. KARRON, PRESIDENT D B Karron	DATE 11/7/01

05925

7607 # 70NANB1H3050 Rev-Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F. Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	~~$6,500~~ 0	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	~~$843,000~~ 836,500	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C. PI Indirect absorped costs	$6,500	$500	$3,500	$10,500
D.	836,500			
E. Total Sources of Funds (Same as Line L)	~~$843,000~~	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 419,000			$ 419,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 6 Wrie Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle pt navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J. 10 Install click stream technology on clients			$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

. RECIPIENT ADMINISTRATOR CONTACT

he Recipient Administrator Contact's name, title, address, and lephone number are:

'echnical) Dr. D.B. Karron
Principal Investigator
(212) 686-6748

dministrative) Dr. D.B. Karron (212) 686-6748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@oasi.net

. GRANTS OFFICER

he Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

. GRANTS SPECIALIST

he Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

. PROGRAM OFFICERS

The Technical Manager's name, address, and telephone umber are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3178

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01, 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from October 1, 2001 through September 30, 2002 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

rojected budget amounts and periods:

'ear 2: $600,000.00 (From 10/01/02 to 09/30/03)
'ear 3: $600,000.00 (From 10/01/03 to 09/30/04)

'. COST SHARE

'or the first year period, the cost sharing ratio (direct costs nly) applicable to this award is the Recipient's contribution of 1.61% ($30,000.00) and NIST's contribution of 98.39% $800,000.00).

I. PERSONNEL AND CONSULTANT REQUIREMENT

'he Recipient must provide to the ATP Project Manager in writing vithin 60 days of project start date, identification of the ersonnel on the project and the percentage of time including onsultants.

I. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

'he Recipient, whether receiving Federal Funds or only providing natching funds, must have a functioning financial management ystem that meets the provisions of 15 CFR 14.21 to ensure roper accountability of funds. Therefore, Computer Aided urgery, Inc., must submit an accounting system certification ssued by an independent Certified Public Accountant (CPA) to he NIST Grants Officer within 90 days from the date of this ward.

0. DEFERRAL OF REVIEW OF USE OF HUMAN SUBJECTS

lased upon a review of the proposal dated July 6, 2001, IIST has determined that the involvement of human subjects in esearch identified herein meets the criteria to qualify for a leferred review. This award is made in accordance with 15 :FR 27.118, which permits research that does not involve uman subjects to proceed even though human subjects may e involved at a later stage during the project period. In ccordance with the 8/01 ATP General Terms and Conditions '19, the Recipient must submit the following documentation rior to Year 2 of the project and prior to any research that ay involve human subjects, to the ATP Project Manager for eview and approval by appropriate NIST officials:

a) Documentation establishing approval of the project by an Institutional Review Board qualified under 15 CFR 27.103, OR

b) Documentation to support an exemption for the project pursuant to 15 CFR 27.101(b).

'he documentation requirements are available on the ATP vebsite at http://www.atp.nist.gov, outlined in the ATP ooklet titled "Guidelines and Documentation Requirements for lesearch Involving Human and Animal Subjects." No nvolvement of human subjects in research may be undertaken r conducted, or costs involving human subjects research ncurred or charged to the project, until the NIST Grants fficer's approval of the above documentation is obtained in vriting.

pecial Award Conditions/ATP

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #01

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Administrative) Lee Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (212) 686-8748
Fax: (212) 448-0261

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax:* +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Thursday, October 11, 2001 at 018:09:49 Hours

TO: Jayne Orthwein
National Institute of Standards and Technology 100 Bureau Drive
Building 101
Mail Stop 4720
Gaithersburg, MD 20899-4720

By fax to +1 (301)

Re: Lee Gurfein

Dear Ms. Hope Snowden:

This letter authorizes Mr. Lee Gurfein as administrative contact on Cooperative Agreement No 70NANB1H3050 with Computer Aided Surgery, Inc.

This authorization is valid for the period of one year from the start of the Agreement on October 1, 2001 through Sept 30. This authorization can be revoked in writing to you and him by myself at any time this authorization is in effect. Until specifically authorized to do so, Mr. Gurfein is not an officer of the corporation, and is not authorized to sign for the corporation. The authorization for Mr. Gurfein to commit the corporation will be made by separate letter authorization if the need arises.

Sincerely,

05930

HS

FORM CD-450 (REV 10/98) U.S. DEPARTMENT OF COMMERCE	GRANT X COOPERATIVE AGREEMENT
FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/4721348 Obj. Cl. 4110 Req. No. 1/472-2136 $800,000.00
RECIPIENT NAME Computer Aided Surgery, Inc.	AWARD NUMBER 70NANB1H3060
STREET ADDRESS 300 East 33rd Street, Suite 4N	FEDERAL SHARE OF COST $800,000.00
CITY, STATE, ZIP CODE New York, NY 10016	RECIPIENT SHARE OF COST $ 38,500.00
AWARD PERIOD October 1, 2001 through September 30, 2004 (project period)*	TOTAL ESTIMATED COST ~~$843,000.00~~ $836,500
AUTHORITY P.L. 100-418, Section 5131 (codified at 15 USC 278n) as modified by P.L. 102-245	
CFDA NO. AND PROJECT TITLE 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4807 Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies	

This Award approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, two signed Award documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Award.

- X Department of Commerce Financial Assistance Standard Terms and Conditions
- X Special Award Conditions
- X Line Item Budget
- X 15 CFR Part 14, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations
- ☐ 15 CFR Part 24, Uniform Administrative Requirements for Grants and Agreements to State and Local Governments
- ☐ OMB Circular A-21, Cost Principles for Educational Institutions
- ☐ OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments
- ☐ OMB Circular A-122, Cost Principles for Nonprofit Organizations
- X 48 CFR Part 31, Contract Cost Principles and Procedures
- ☐ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
- X Other(s) General Terms and Conditions, Advanced Technology Program (ATP)(8/01); Program Specific Audit Guidelines for ATP Cooperative Agreements with Single Companies (9/99)

* Multi-year Project. See Special Award Condition # 05.

B-AE93-N-C-F-N-A 36-61000 EIN: 13-388-9180 472/B.J.Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER	TITLE	DATE
Marilyn Goldstein	GRANTS OFFICER	9-29-01
TYPED NAME AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	TITLE	DATE
	President	5 OCT 01

ORIGINAL

05931

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Technical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

(Administrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

2. GRANTS OFFICER

The Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

3. GRANTS SPECIALIST

The Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

4. PROGRAM OFFICERS

a. The Technical Manager's name, address, and telephone number are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3176

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 09/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cove a three-year period (referred to as the "project period") for a tot amount of $2,000,000.00 in Federal funds. However, Federa funding available at this time is limited to $800,000.00 for th first year period from October 1, 2001 through September 30 2002 (referred to as the "budget period"). The Grants Office may require additional clarification to support the budget. If tha results in changes to the budget or budget narrative, th Recipient shall submit, in writing, a revised budget and/or budge narrative to the Grants Officer for approval. Receipt of an funding beyond the first year up to the level projected under thi award is contingent upon the availability of funds from Congress satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage ir any activity that involves a commitment of Federal funds unde this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000.00 (From 10/01/02 to 09/30/03)
Year 3: $600,000.00 (From 10/01/03 to 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 3.61% ($30,000.00) and NIST's contribution of 96.39% ($800,000.00).

8. PERSONNEL AND CONSULTANT REQUIREMENT

The Recipient must provide to the ATP Project Manager in writing within 60 days of project start date, identification of the personnel on the project and the percentage of time including consultants.

9. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

The Recipient, whether receiving Federal Funds or only providing matching funds, must have a functioning financial management system that meets the provisions of 15 CFR 14.21 to ensure proper accountability of funds. Therefore, Computer Aided Surgery, Inc., must submit an accounting system certification issued by an Independent Certified Public Accountant (CPA) to the NIST Grants Officer within 90 days from the date of this award.

10. DEFERRAL OF REVIEW OF USE OF HUMAN SUBJECTS

Based upon a review of the proposal dated July 6, 2001, NIST has determined that the involvement of human subjects in research identified herein meets the criteria to qualify for a deferred review. This award is made in accordance with 15 CFR 27.118, which permits research that does not involve human subjects to proceed even though human subjects may be involved at a later stage during the project period. In accordance with the 8/01 ATP General Terms and Conditions #19, the Recipient must submit the following documentation prior to Year 3 of the project and prior to any research that may involve human subjects, to the ATP Project Manager for review and approval by appropriate NIST officials:

a) Documentation establishing approval of the project by an Institutional Review Board qualified under 15 CFR 27.103, OR

b) Documentation to support an exemption for the project pursuant to 15 CFR 27.101(b).

The documentation requirements are available on the ATP website at http://www.atp.nist.gov, outlined in the ATP booklet titled "Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects." No involvement of human subjects in research may be undertaken or conducted, or costs involving human subjects research incurred or charged to the project, until the NIST Grants Officer's approval of the above documentation is obtained in writing.

:7607 # 70NANB1H3050 Rev. Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages	$375,000	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	$4,000	$9,000	$12,000	$25,000
D. Equipment	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies				
F.Subcontractor	$200,000	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	$6,500	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$843,000	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C..PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 419,000			$ 419,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J 10: Install click stream technology on clients		05934	$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

OTHER NIST AWARD DOCUMENTS

CAROLYN B. MALONEY
14TH DISTRICT, NEW YORK

2430 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-3214
(202) 225-7944

COMMITTEES:
FINANCIAL SERVICES

GOVERNMENT REFORM

JOINT ECONOMIC COMMITTEE

Congress of the United States

House of Representatives

Washington, DC 20515–3214

DISTRICT OFFICES:

1651 THIRD AVENUE
SUITE 311
NEW YORK, NY 10128
(212) 860-0606

28-11 ASTORIA BOULEVARD
ASTORIA, NY 11102
(718) 932-1804

October 30, 2001

E. Gurfein
Anatomic Computer Modeling
For Precise And Accurate Therapies Computer Aided Surgery, Inc.
300 East 33rd Street, Ste. 4N
New York, NY 10016-9463

Dear Friend:

As the Member of Congress representing our district, I am writing to congratulate you on your recent grant award of $2,000,000 from the National Institute of Standards and Technology. I am proud of the work that you and Anatomic Computer Modeling have done to enhance anatomic computer models for cancer treatment therapies, and I want to take this opportunity to thank you on behalf of our community.

I wish you much success in your endeavors. Your research will undoubtedly prove to be helpful to many people. If I can be of any assistance to you in the future, please do not hesitate to contact my office. I stand ready to help in any way that I can. Please keep in touch.

Sincerely,

Carolyn B. Maloney

CAROLYN B. MALONEY
Member of Congress

05936

PRINTED ON RECYCLED PAPER

05937

U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515-3214

PUBLIC DOCUMENT

OFFICIAL BUSINESS

Carolyn B. Maloney
M.C.

10016+3463

NIST CENTENNIAL 1901-2001

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

OCT 0 1 2001

SCANNED

Dr. D. B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

Scanned DBL

Reference: Advanced Technology Program Award Number 70NANB1H3050

Dear Dr. Karron:

I am pleased to transmit three (3) copies of the referenced award. Please review the award documents thoroughly and if you agree with the provisions, sign the three (3) copies of the Financial Assistance Award (CD-450) and return two (2) originally signed copies, including the Special Award Conditions and budget, to:

National Institute of Standards and Technology
Grants and Agreements Management Division
100 Bureau Drive, Building 411, Room A143, Stop 3580
Gaithersburg, MD 20899-3580

You are to retain the third copy of the award document and provisions for your records. This award becomes void if not signed and returned within thirty (30) days of receipt. If you have any questions concerning this award, please contact the NIST Grants Specialist identified in the cooperative agreement special award conditions.

We congratulate you on receiving this award and wish you success in the development and broad dissemination of challenging high-risk technologies that could offer the potential for significant, broad-based economic benefits for the nation.

Sincerely,

Marc Stanley

Marc G. Stanley
Acting Director, Advanced Technology Program

Enclosures

NIST

05938

OMB APPROVAL NUMBER: 0693-0009
APPROVAL EXPIRES: NOVEMBER 30, 2003

NIST-1262
(REV. 7-2000)
DAO 203-26

U.S. DEPARTMENT OF COMMERCE
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

(FOR ATP USE ONLY)

SINGLE COMPANY ADVANCED TECHNOLOGY PROGRAM (ATP) PROPOSAL COVER SHEET

(CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 11.612)

Public reporting burden for this collection of information is estimated to average thirty (30) hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, National Institute of Standards and Technology, 100 Bureau Drive, Stop 4700, Administration Building, Room A333, Gaithersburg, Maryland 20899-4700.

1. COMPETITION NUMBER	2. TECHNOLOGY AREA CODE	3. PROJECT DURATION YEARS MONTHS

4.A. OTHER ATP SUBMISSIONS LIST PROPOSAL NUMBER(S) OF SUBSTANTIALLY OVERLAPPING PROPOSAL(S) PREVIOUSLY SUBMITTED	4.B. IF SUBMITTING A CONCURRENT SUBSTANTIALLY OVERLAPPING PROPOSAL TO ANOTHER CURRENT OR PENDING ATP COMPETITION, LIST COMPETITION NUMBER(S)

5. LEGAL NAME, ADDRESS, AND WEBSITE OF SUBMITTING ORGANIZATION	6. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY) ☐ PROFIT - SMALL BUSINESS ☐ PROFIT - LARGE BUSINESS ☐ PROFIT - MEDIUM BUSINESS ☐ FOREIGN-OWNED U.S. SUBSIDIARY	
	7. EMPLOYER IDENTIFICATION NUMBER (EIN)	8. DUN AND BRADSTREET NUMBER

9. NAME OF PRINCIPAL INVESTIGATOR AT SUBMITTING ORGANIZATION (Address required, if different than Item 6)	10. NAME OF GRANT/CONTRACT MANAGER AT SUBMITTING ORGANIZATION (Address required, if different than Item 6)
TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:	TELEPHONE NUMBER: FAX NUMBER: E-MAIL ADDRESS:

11. SOURCES OF FUNDS	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
A. ATP (DIRECT COSTS ONLY)	$	$	$	$
B. PROPOSER	$	$	$	$
C. TOTAL (A + B)	$	$	$	$

12. PROPOSAL TITLE

13. NON-PROPRIETARY PROPOSAL ABSTRACT

05939

14: CERTIFICATION: BY SIGNING THIS PROPOSAL COVER SHEET, I CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT ALL INFORMATION IN THIS PROPOSAL IS TRUE AND CORRECT AND THAT:

A. THIS PROPOSAL IS NOT REQUESTING FUNDING FOR EXISTING OR PLANNED RESEARCH PROGRAMS THAT WOULD BE CONDUCTED IN THE SAME TIME PERIOD IN THE ABSENCE OF FINANCIAL ASSISTANCE UNDER THE ATP.

B. ALL INDIRECT COSTS PROPOSED IN THIS PROPOSAL ARE INCLUDED UNDER THE PROPOSER'S COST SHARE AND NO INDIRECT COSTS ARE INCLUDED IN THE ATP SHARE OF COSTS REQUESTED.

C. IF A LARGE BUSINESS, COST SHARING PROPOSED BY THE LARGE BUSINESS IS AT LEAST 60 PERCENT OF EACH YEAR'S TOTAL COSTS.

D. THE TOTAL VALUE OF ANY IN-KIND CONTRIBUTIONS DOES NOT EXCEED 30 PERCENT OF THE COMPANY'S TOTAL COST SHARE.

E. THE FOLLOWING QUESTIONS HAVE BEEN TRUTHFULLY ANSWERED:	YES	NO
i. IS THE COMPANY DELINQUENT ON ANY FEDERAL DEBT? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
ii. WAS PROPOSAL OR VERY SIMILAR PROPOSAL SUBMITTED TO ANOTHER FEDERAL AGENCY? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
iii. DOES THE COMPANY HAVE A PARENT COMPANY OUTSIDE THE UNITED STATES? (IF YES, IDENTIFY THE PARENT COMPANY AND ITS PLACE OF INCORPORATION IN ITEM 15, REMARKS.)	☐	☐
iv. IS THE COMPANY MAJORITY OWNED BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
v. IS THE COMPANY SUBJECT TO CONTROL BY INDIVIDUALS WHO ARE NOT CITIZENS OF THE UNITED STATES? (IF YES, EXPLAIN IN ITEM 15, REMARKS.)	☐	☐
vi. DOES THE PROPOSED R&D INVOLVE THE USE OF HUMAN SUBJECTS AND/OR HUMAN TISSUE, AND/OR HUMAN CELL LINES? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN INSTITUTIONAL REVIEW BOARD (IRB).)	☐	☐
vii. DOES THE PROPOSED R&D INVOLVE THE USE OF VERTEBRATE ANIMALS? (IF YES, EXPLAIN IN ITEM 15, REMARKS, AND INDICATE WHETHER OR NOT THE RESEARCH PLAN HAS BEEN REVIEWED AND APPROVED BY AN ANIMAL CARE AND USE COMMITTEE.)	☐	☐

15. REMARKS (CONTINUE ON A SEPARATE SHEET IF NECESSARY)

16. DESCRIBE WHAT EFFORTS WERE MADE, PRIOR TO APPLYING FOR ATP FUNDING, TO SECURE PRIVATE CAPITAL TO SUPPORT THIS PROJECT WHOLLY.

17. AUTHORIZED COMPANY REPRESENTATIVE (TYPE NAME AND TITLE)	18. TELEPHONE NUMBER
19. SIGNATURE	20. DATE

SUBCONTRACTS

1. NAME AND ADDRESS OF SUBCONTRACTOR

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- ☐ PROFIT - SMALL BUSINESS
- ☐ PROFIT - LARGE BUSINESS
- ☐ PROFIT - MEDIUM BUSINESS
- ☐ FOREIGN-OWNED U.S. SUBSIDIARY
- ☐ NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENTAL LABORATORY

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?
☐ YES (IF YES, EXPLAIN) ☐ NO

1. NAME AND ADDRESS OF SUBCONTRACTOR

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- ☐ PROFIT - SMALL BUSINESS
- ☐ PROFIT - LARGE BUSINESS
- ☐ PROFIT - MEDIUM BUSINESS
- ☐ FOREIGN-OWNED U.S. SUBSIDIARY
- ☐ NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- ☐ UNIVERSITY
- ☐ GOVERNMENTAL LABORATORY

NAME OF CONTACT:
TELEPHONE NUMBER:
FAX NUMBER:
E-MAIL ADDRESS:

3. ESTIMATED AMOUNT OF SUBCONTRACT

4. DESCRIBE SCOPE OF WORK

5. IS THIS A SOLE SOURCE CONTRACT?
☐ YES (IF YES, EXPLAIN) ☐ NO

05941

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

05942

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

July 24, 2001 Date of Overnight Delivery: July 25, 2001

Dr. D.B. Karron
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, NY 10016

Reference: Advanced Technology Program Proposal Number: 00-00-4607

Title: Anatomic Computer Modeling for Precise and Accurate Therapies

Dear Dr. Karron:

We are pleased to inform you that after appropriate peer review and evaluation, we have concluded that your initial proposal submitted to Gate 1 of the FY2001 Advanced Technology Program (ATP) competition has high merit as judged against the ATP selection criteria. In order to receive further consideration for ATP funding, please submit the required Gate 2 additional information to address the potential for broad-based economic benefits selection criterion and the detailed budget data to the following address:

National Institute of Standards and Technology
Advanced Technology Program
100 Bureau Drive, Stop 4701
Administration Building 101, Room A413
Gaithersburg, MD 20899-4701

Please include the above referenced proposal number on your Gate 2 additional information. Required Gate 2 additional information is outlined in the November 2000 ATP Proposal Preparation Kit in Appendix B and Exhibits 2 and 14, as well as on our web site (www.atp.nist.gov). The required Gate 2 additional information must be postmarked or hand delivered by close of business within fourteen (14) calendar days from the date of overnight delivery of this letter. Failure to submit the required documentation within the time frame specified will require you to resubmit. Please note that you will receive an acknowledgement from ATP for receipt of your Gate 2 additional information.

NIST

05943

If it is determined that the Gate 2 additional information, along with the initial proposal previously submitted to Gate 1, have high merit with respect to the ATP selection criteria, the proposal will advance to Gate 3 as a semi-finalist and you will be notified to submit the required Gate 3 documentation, as necessary. Additionally, your organization may be invited to NIST for an oral review. If your proposal is not selected as a semi-finalist, you will be provided a debriefing on the material submitted both in Gates 1 and 2.

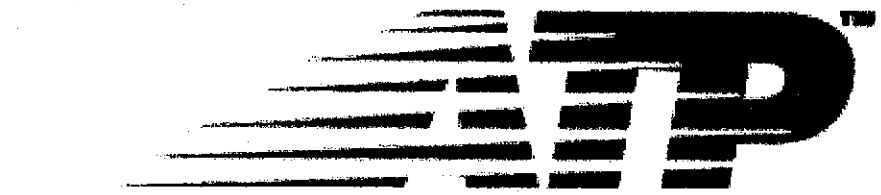
If you need clarification of any points covered in this letter, please call me at (301) 975-2218. Thank you for submitting a proposal to the ATP 2001 competition.

Sincerely,

Bettijoyce B. Lide

Bettijoyce Lide
ATP Competitions Manager

05944



100 Bureau Drive, STOP 4701
Gaithersburg, MD 20899-4701

PRIORITY FAX - PLEASE CONFIRM RECEIPT OF THIS FAX TO SENDER

Date: 8/15/01 **To:** Dr. D. B. Karron **FAX #:** 212-448-0261

Organization: Computer Aided Surgery, Inc.

From: Amy Tasker **Phone #:** 301-975-4044 **FAX #:** 301-926-9524

Subject: Invitation to Oral Review For ATP Proposal Number 00-00-4607

Oral Date: 8/21/01 **Time:** 8:30am **Eastern Time (Please arrive no earlier than 15 minutes before your scheduled time. An ATP representative will meet you in the lobby to escort you. If you arrive early, please wait in the Administration Building lobby or Cafeteria.)**

Location: NIST, 100 Bureau Drive

Please see attached letter and instructions.
Please contact me at 301-975-4044 you have any questions.

Thank you,

Amy Tasker

UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-

August 15, 2001

Dr. D. B. Karron
300 East 33rd Street
Suite 4N
New York, NY 10016

Reference: Advanced Technology Program Proposal Number: 00-00-4607

Title: Anatomic Computer Modeling for Precise and Accurate Therapies

Dear Dr. Karron:

We are pleased to inform you that after appropriate peer review and evaluation, we have concluded that your proposal to the FY2001 Advanced Technology Program (ATP) competition has high merit as judged against the ATP selection criteria and has been selected as a semi-finalist. Your proposal now proceeds to Gate 3. In order to receive further consideration for ATP funding, you are requested to attend an oral review at NIST and to submit the required Gate 3 forms.

Oral Review:

Your oral review is scheduled for August 21, 2001 beginning at 8:30am Eastern Time at NIST, 100 Bureau Drive, Gaithersburg, MD 20899. The purpose of the oral review is to: 1) Give you an opportunity to inform us of any important developments that have taken place since your proposal was written, and 2) Give us an opportunity to ask questions regarding both the technical and business aspects of your proposal. On the day of your oral review, please arrive at the NIST Administration Building lobby 15 minutes before your scheduled beginning time. An ATP representative will meet you in the lobby to escort you to the meeting room. If you arrive early, please wait in the NIST Administration Building lobby or the Administration Building's Cafeteria. Attached are directions to NIST and a list of area hotels.

An ATP oral review generally lasts approximately 1½ - 2½ hours. You will be given no more than 10 minutes at the beginning to tell us about developments since the proposal was submitted that affect its current status. Please do not use this time to review the details of your proposal since we have already reviewed it. A question/discussion period will follow. You will have no more than five minutes at the end to summarize any key points. Please limit your attendees to no more than four (4) for single proposers and no more than seven (7) for joint ventures (JV). If your proposal is a JV, it is your responsibility to inform your JV members of this notification. In selecting your attendees, remember that both detailed business and technical issues will be discussed. You may be asked questions regarding the science and technology underlying your proposal as well as detailed questions about the financial and business aspects.

05946
NIST

Pre-Oral and Administrative Questions:

Attached to this letter is a set of ATP Pre-Oral Questions that relate to the ATP criteria and that will have a bearing on the decision of the Source Evaluation Board (SEB). There are two types of questions, as noted on the form - 1) those that require a written response and 2) those that alert you of certain subjects that are likely to be brought up by the SEB. Written responses to the questions are limited to one page per question. Sixteen (16) copies of your responses to the ATP Pre-Oral Questions should be brought to the oral review for distribution. Please include the above referenced proposal number on your submission. The ATP reserves the right to ask additional questions at the oral review. Additionally, under separate cover, Administrative Questions concerning budgetary and human and vertebrate animal subjects' issues may be sent to you at a later date.

Additional Gate 3 Items:

As noted in the ATP Proposal Preparation Kit, additional information is required at Gate 3. For your convenience, attached is a checklist of additional items which must be provided in triplicate (original and two copies) at time of the oral review:

We will invite more proposers than we expect to fund. Thus, while being designated a semifinalist is an indication that your proposal was judged to have considerable merit, receiving an invitation for an oral review is no guarantee that it will be funded.

Please confirm the receipt of this fax to Amy Tasker by phone 301-975-4044 or fax 301-926-9524. Also, at least three days prior to the oral review, please fax to the above number, the names and phone numbers of those who will attend the oral review and the name of the hotel where you plan to stay in case we need to contact you.

Again, thank you for submitting a proposal to the ATP 2001 competition.

Sincerely,

Bettijoyce Lide

Bettijoyce Lide
ATP Competitions Manager
(301) 975-2218

Attachments

5/01

Proposal Number: 00-00-4607 SA X JV ____
Name of Proposer: Computer Aided Surgery, Inc.

ITEMS CHECKED MUST BE SUBMITTED IN TRIPLICATE BY THE ATP SEMI-FINALIST TO NIST AT THE SCHEDULED ORAL REVIEW

1. X SF-424B, Assurances - Non-Construction Programs, with original signature from proposer and if a JV from each JV participant (http://www.whitehouse.gov/WH/EOP/OMB/Grants/sf424b.pdf)

2. X CD-511, Certifications Regarding Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements and Lobbying, with original signature from proposer and if a JV from each JV participant (http://www.rdc.noaa.gov/~grants/pdf/cd511.pdf)

3. X SF-LLL, Disclosure of Lobbying Activities **(if applicable)** with original signature from proposer and if a JV from each JV participant http://www.whitehouse.gov/WH/EOP/OMB/Grants/sflllin.pdf)

4. X CD-346, Applicant for Funding Assistance, with original signature from proposer's key individuals and if a JV from each JV participant's key individuals (see Exhibit 13 in ATP Proposal Preparation Kit)

5. ___ For JV only, draft JV Agreement (see sample at http://www.atp.nist.gov/atp/jvsample.htm). JV Agreement will not be approved unless it contains required information in the sample. Specifically, the JV Agreement must include: 1) Designation of entity as JV Administrator; 2) Power of attorney clause stating that JV participants give the JV Administrator the power of attorney for the purpose of signing the NIST cooperative agreement on their behalf; 3) Intellectual property plan; 4) Statement that pursuant to ATP statutory restriction, title to intellectual property cannot vest with non-profit, if JV includes a non-profit; 5) Statement of Federal government use license; and 6) Precedence clause stating that if there is a conflict between JV Agreement and NIST cooperative agreement, the NIST cooperative agreement shall prevail). **(NOTE: If proposal is selected as a finalist, a final executed JV Agreement must be submitted prior to award issuance.)**

6. ___ Questionnaire on foreign-owned company (see attached)

7. ___ If research involves the use of human and/or animal research, please refer to the ATP Booklet entitled *Guidelines and Documentation Requirements for Research Involving Human and Animal Subjects* for required information (http://www.atp.nist.gov/atp/kit-00/hasbook2.htm)

ATP PRE-ORAL QUESTIONS

Proposal Number: 00-00-4607 SA:___X___ JV:_____
Name of Proposer: Computer Aided Surgery, Inc.

Please note that the questions below are not all inclusive and that ATP reserves the right to and will ask additional questions at the oral review.

TYPE A: WRITTEN RESPONSES REQUIRED

Written responses to the following pre-oral questions are limited to one page per question. Please bring sixteen (16) of your responses to your scheduled oral review. Applicable page numbers in the ATP Proposal Preparation Kit are identified to assist you in preparing your response. The ATP Proposal Preparation Kit can be viewed on the web at http://www.atp.nist.gov/atp/kit-00/kit-1100.htm.

A. SCIENTIFIC & TECHNOLOGICAL MERIT (pp. 16-19)

1. Please clarify the discussion of the key technical risk. What is the technical risk that could cause this project to fail?
2. Please provide metrics for measuring the progress of the technology development during the project.
3. Please provide a statement of annual accomplishments (as described on p. 19 of the 2000 proposal preparation kit). What technical results will be achieved at the end of each year of the project.
4. Please provide descriptions of the technical tasks outlined on pages 20 and 21 of the Gate 1 proposal.
5. Please map the technical barriers and new technology listed on page 19-20 of the proposal to the tasks that will develop the new technical capability.
6. How will the results of the project be evaluated?

B. POTENTIAL FOR BROAD-BASED ECONOMIC BENEFITS (pp. 19-20; Appendix B)

1. Please clarify CASI's / Dr. Karron's relationship with CUNY and CCNY.
2. Please identify any applications or products where Digital Morse Theory has been implemented.
3. Please elaborate on CASI's decision not to further pursue TAD commercialization and implications, if any, on potential commercialization of the proposed technology.

TYPE B: WRITTEN RESPONSES NOT REQUIRED

The following questions or subjects are likely to be brought up by the SEB. No written responses are required.

A. SCIENTIFIC & TECHNOLOGICAL MERIT (pp. 16-19)

1. What has been implemented to date? How has DMT so far been tested on medical images?
2. How would the images be used for robotic surgical planning? What else would have to be developed to make this application possible?

3. Expand on the discussion of how the models will be calibrated.
4. How will the accuracy of the models be evaluated?
5. What will the role of the technical advisors be on the project or will they be advising the company more generally?
6. How good (clear) does the data from an MRI or other data source have to be in order to construct a unique segmentation (3D connection, or 2D spider)?
7. What is the metric to determine whether the representation is sufficiently accurate for diagnostics, or more critically, for surgery?

B. POTENTIAL FOR BROAD-BASED ECONOMIC BENEFITS (pp. 19-20; Appendix B)

1. Does CASI have existing alliances or collaborations with potential customers or end-users of the technology?
2. Please elaborate on CASI's plans to introduce the product to potential customers and end-users
3. Have you initiated talks with insurance companies and payers to discuss reimbursement scenarios for the proposed service?
4. Please discuss likely scenarios for ordering, administration, billing and payment associated with RT Planning and other studies that will utilize the proposed technology.
5. Does CASI have agreements or alliances with hospitals or clinics (other than NYUMC) where testing may take place?
6. Please discuss resource requirements associated with implementing a commercialization plan. For example, what type of staffing requirements would be required to provide the modeling service? How will you build this staff?
7. Please discuss the company's plan to build a business team that can help to formulate the direction and strategic plan for CASI. Include a timeline.

DIRECTIONS TO NIST

NIST is located in Gaithersburg, Maryland, just off Interstate Route 270, about 40 kilometers (25 miles) from the center of Washington, D.C. From Washington (northbound on Rt. 270), visitors to NIST should enter the Collector/Distributor lanes at Exit 9 and take Exit 10, Rt. 117 West (Clopper Rd.). Turn left at the first traffic light which is Bureau Drive and proceed through the main gate (Gate A). If coming southbound on Rt. 270, take Exit 11B, Rt. 124 West (Quince Orchard Rd.). Visitors should go to the receptionist in the main lobby of the Administration Building for directions to the appropriate room or for shuttle service to other buildings on the site. During normal working hours, a shuttle van runs between the Shady Grove Metro Station and NIST and back. The shuttle leaves NIST on the hour and half-hour starting at 8:00 a.m., with the final trip at 5:30 p.m. Visitors using Metro can meet the NIST shuttle at the east side "Kiss & Ride" bus kiosk at the Shady Grove Station.

HOTELS IN THE GAITHERSBURG AREA

Holiday Inn
2 Montgomery Village Avenue
Gaithersburg, MD 20879
301-948-8900

Gaithersburg Hilton
620 Perry Parkway
Gaithersburg, MD 20877
301-977-8900

The Courtyard by Marriott
805 Russell Avenue
Gaithersburg, MD 20879
301-670-0008

Ramada Inn
1775 Rockville Pike
Rockville, MD 20852
301-881-2300

Woodfin Suites
1380 Piccard Drive
Rockville, MD 20850
301-590-9880 (includes kitchen)

Gaithersburg Marriott
Washingtonian Center
9751 Washingtonian Boulevard
Gaithersburg, MD 20878
301-590-0044

Best Western Hotel
1251 West Montgomery Avenue
Rockville, MD 20850
301-424-4940

EconoLodge
18715 North Frederick Avenue
Gaithersburg, MD 20879
301-963-3840

Quality Suites
3 Research Court
Rockville, MD 20850
301-840-0200

Comfort Inn
16216 South Frederick Road
Gaithersburg, MD 20877
301-330-0023

Hampton Inn
20260 Goldenrod Lane
Germantown, MD 20876
301-428-1300

DoubleTree Hotel
1750 Rockville Pike
Rockville, MD 20852
301-468-1100

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N; New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748, *Fax:* +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Thursday, August 23, 2001 at 016:51:48 Hours

National Institute of Standards and Technology
Advanced Technology Program
100 Bureau Drive, Stop 4701
Administration Building 101, Room A413
Gaithersburg, MD 20899-4701

Also by FAX to 301 926 9524

Re: Proposal Number: 00-00-4607

Question 1: Provide elaboration on your rational for requesting ATP funding to perform the project as described. Specifically describe what efforts were made, prior to applying for ATP funding to support the project entirely with internal or external private capital) funding. Include any efforts to secure funding from other government agencies, and/or why ATP is the most appropriate program to fund the proposed work. Please be specific and provide evidence to the extent possible. Indicate whether, to what degree, and within what timing the project would be undertaken if no ATP support were forthcoming.

Answer to Question 1:
Efforts made, before applying to ATP in July 2001, to support the project consisted of participating in national and local Venture Capital meetings and discussions with individual Venture Capitalists, Angel Investors, and government funding agencies including DoD, and the new NIH Bioengineering Institute.

As these meetings were unfruitful, the main source of support for this project has consisted of the PI's personal cash (and personal credit) and in-kind contributions. Cash support consisted of approximately $85,000 in cash to CASI solely in support of this project over the past two years. The PI's in-kind support consists of deferred salary, deferred office rent (the office is owned by the PI, who rents space to CASI) amounting to approximately $350,000. Contributions made by collaborators and consultants consisted of unpaid efforts. Angel investors consisting of family, friends, and colleagues, loaned money to the PI, who forwarded the money to CASI to pay bills and permit minimal scientific progress.

This enabled CASI to function and continue to do minimal scientific research. External contributions were in the nature of consulting from NYUMC and E. Gurfein, which, if paid, would total approximately $25,000.

ATP Funding is needed because CASI's goal is to make a technical forward leap with the DMT based modeling and develop a business model to rapidly bring it to market. CASI needs the funding to focus on its core technology, and then the production of anatomic modeling for RT planning. Building on preliminary results with the NIH Visible Human Project (VHP), CASI will create new markets that will be profitable within five years. Equity markets, in general, have a cloud of uncertainty over them at this time, which translates into investors staying on the sidelines. While we observe this somewhat in publicly traded equities, it is even truer of the illiquid private equity marketplace. Generally, the current requirements, among others, for private equity investors is that:

1. Profitability can be expected within two years.
2. The technology is reduced to practice.

CASI had made a significant effort to obtain private equity funding for this activity.

ATP is the most appropriate funding agency because of its broad scope, relatively deep and long funding cycle, and its policy on technical risk. ATP recognition of technical merit attracts additional business funding after it is awarded. For example, New York State and New York City sponsor a foundation to help obtain funding from Angel Investors and New York State, the Industrial and Technological Assistance Corporation (ITAC). Their mission is to obtain commercial capital (as opposed to technical research funding) to keep high tech and design businesses in New York City. They do not have the capability to evaluate the technical aspects of this project, but can provide state co-funding for the business and commercialization of this proposed technology. The COO has initiated in depth discussion with ITAC, and should ATP make an award, we can reasonably expect follow on state funding in the range of $250,000 to $2,000,000 within 4 to 6 months from application.

This project has many broad implications beyond clinical medicine, and many national benefits beyond cancer treatment. As this project matures, over the next one to two years, CASI will launch new clinically focused projects with its clinical partners with NIH funding. However, the focus at this early stage is not cancer treatment, but on building the core technology, which, when achieved, will permit a range of clinical projects that are in the direct purview of NIH National Cancer Institute and National Institute of Bioimaging and Bioengineering. There are many issues of precision, accuracy, geometric fidelity that need to be address, as well as the development of national standards for the emerging areas of surgical robotics, biomedical image segmentation, and biological morphology characterization that fit the NIST mission.

We can reasonably expect private venture capital funding in 2 to 3 years, as CASI technology is demonstrated at national meetings, and as its alpha collaborators and early adopters demonstrate its utility and economic value.

The PI has approached the following early stage capital investors:

Toucan Capital Corp; ATP National Meeting, Baltimore MD Ms. Linda Powers
Not interested until 1-2 years into ATP funding

Global Business Network, ATP National Meeting, Baltimore MD Mr. Peter Schwartz
Not interested until 1-2 years into ATP funding

Dr. Ved Brat, Braton Biotech, ATP National Meeting Baltimore MD June 2001
Seeking Angel funding at present

The COO has approached the following investors without success for the reasons cited above:

CMMC Ventures, Inc,
Sumitomo Corporation of America,
Madison Partners,
Bristol Meyers Squibb,
Paramount Capital and the
Herrick Fund.

ATP funding is vital at this time. State and private co-funding depend on the technical recognition of this technology. NIH funding requires preliminary clinical and engineering data that this project will produce in order to obtain RO1 level of funding. ATP funding will attract the technical attention in other scientific fields (such as metrology, general image processing, applied math, to name only a few) and provide the broad technical diffusion required for the large national benefit of this technology. Without this funding and recognition, this project ill limp along as a side line to whatever else CASI happens to win contracts to do. The project will probably take an additional 5 to 8 years, as opposed to the 3-year timeline detailed in the project proposal.

C. A. S. I.

Computer Aided Surgery, Inc.

To date, the following private funding has been applied to this project by CASI (via the PI) and its collaborators:

Private Internal Funds (PI's personal contribution)	
1. Direct Cash Contribution: (as of Aug 2001)	$85,000
2. Overhead Contribution (Office Rent)	$45,000
3. Contribution to NIH VHP Project (In-Kind)	$50,000
4. Unpaid PI's Salary (2 Years)	$320,000
Approximate PI's Contribution	$500,000
Private E. Gurfein In-Kind Contribution	
Uncompensated Consulting and Travel	
Approximate Business Manager/Coo Contribution	$15,000
NYUMC Contribution	
Uncompensated Consulting	
5 days @ 2000 / day	$10,000
Total Contribution to this project	**$525,000**

Question 2: Please summarize other previously funded (during the past two years) or pending Federal grants, cooperative agreements, or contracts involving the technical group submitting this proposal. Include name and phone number of the responsible Federal agency point of contract for each award, and dollar level, and very brief description of the work.

Answer to Question 2:

Previous funding for this project in the past two years was for different DMT applications and covers different technical areas.

The very early DARPA funding was focused on demonstrating DMT principles in 2D CT images for image registration applications, not image segmentation, as is the main thrust of the current proposal.

The more recent NIH Visible Human Project research was on Color Image segmentation, which is not the focus of the current effort to develop segmentation technology from CT imagery for Breast and Prostate Cancer Radiation Treatment Planning.

The only pending research contract application is to the NAVY, under an SBIR solicitation to develop Catadioptic/Omnidirectional video surveillance of Aircraft Carrier flight deck operations. DMT technology is involved to do steriopsis from multiple camera views, which is not a technical topic under the current ATP technical project. This SBIR has just been submitted, and is not awarded. The earliest award date is October 2001.

DARPA Contract DAAH01 - 98 - C - R195 (add on contract) $ 100,000 1998-1999
Dennis Healy PM +1 (703) 696-0143 dhealy@math.umd.edu
Initial exploratory study on Digital Morse Theory for Data Fusion

Accomplishments: 2D DMT maps/graphs on CT images, published in 1999 IEEE EMBS meeting in Atlanta, Publication of 1archival papers, 1 patent obtained

NIH Visible Human Project (Consulting) $50,000 2000-2001
Don Jenkins PM +1 (301) 435-3273 jenkins@nlm.nih.gov
Brian Athey PI +1 (734) 763-6150 bleu@umich.edu
Application of Digital Morse Theory for Color Object segmentation of Visible Human Data for Medical School Content Development

Accomplishments: 3D Color DMT maps/graphs of Visible Human Color Data, publication of an archival paper, 1 invited lecture at 2001 SPIE Image Science meeting in Boston.

NIST BUDGET DOCUMENTS

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY				
	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,500
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Materials/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any)	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer	$	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	31,000	47,000	114,500
C. PI Indirect				
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware install and config	$ 412,500	$	$	$ 412,500
B. Public Client design mock-up	111,000			111,000
C. Program SpiderWeb surface gen	111,000			111,000
D. Recog, Sort Crits, Graph display	202,000			202,000
E. Write Union/Intersection operator		210,500		210,500
F. Write Saddle Crit navigator/editor		210,000		210,000
G. Write DICOM, up/down load compres/crypt		210,500		210,500
H. Node Warping Code			214,500	214,500
I. Write Level of Detail Management Code			211,000	211,000
J. Install Clickstream technology on clients			221,500	221,500
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

HS

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE AMENDMENT TO FINANCIAL ASSISTANCE AWARD	☐ GRANT X COOPERATIVE AGREEMENT
	ACCOUNTING CODE cc: 1/4721348 Obj. Class: 4110 Req. No. 1/472-2136 $-0-
	AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #02
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO n/a

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$800,000.00	$0	$0	$800,000.00
RECIPIENT SHARE OF COST	$ 36,500.00	$0	$0	$36,500.00
TOTAL ESTIMATED COST	$836,500.00	$0	$0	$836,500.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to (1) revise administrative contact's name; (2) correct total estimated cost for budgeted year; (3) approve and incorporated revised budget dated 12/27/01; (4) remove Special Award Condition #9; and (5) and indicate on the attached those terms and conditions that affected by these actions.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

Line Item Budget

Other(s)

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein	DATE 1-4-02
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL DAVID G. KAZRON PRESIDENT	DATE 1/17/2002

Original

05960

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #02

THE FOLLOWING SPECIAL AWARD CONDITIONS ARE AMENDED:

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Administrative) Elisha Gurfein
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite N
New York, NY 10016
Phone: (201) 569-4482
Fax: (212) 448-0261

5. PROJECT DESCRIPTION

research shall be conducted in accordance with the Recipient's proposal dated 07/06/01, and all revisions/late documentation dated 09/20/01, including revised budget dated 12/27/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from 10/01/01 through 09/30/01 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

Projected budget amounts and periods:

Year 2: $600,000 (From 10/01/02 to 09/30/03)
Year 3: $600,000 (From 10/01/03 to 09/30/04)

7. COST SHARE

For the first year period, the cost sharing ratio (direct costs only) applicable to this award is the Recipient's contribution of 4.36% ($36,500) and NIST's contribution of 95.64% ($800,000).

9. REQUIREMENT OF ACCOUNTING SYSTEM CERTIFICATION

The above Special Award Condition placed in the original award document is removed, as the requirement has been satisfied.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

Subject: Request for Approval of Proposed Budget Changes
Date: Thu, 22 Nov 2001 01:13:00 -0800
From: egurfein <egurfein@earthlink.net>
To: hope snowden <hope.snowden@nist.gov>
CC: Bettijoyce Lide <bjlide@nist.gov>, jayne orthwein <jayne.orthwein@nist.gov>, "Dr. D. Karron." <karron@casi.net>

Upon review and reconsideration of the approved budget, we are submitting the following changes for your approval:

A. Personnel Salaries/Wages from $375,000 to 325,000
-$50,000

B. Personnel Fringe Benefits from $127,500 to $110,500
-$17,000

C. Travel from $4,000 to
$20,000 +$16,000

D. Equipment from $120,000 to $110,000
-$10,000

E. Material from $0 to
$11,000 +$11,000

F. Subcontractors from $200,000 to $250,000
+$50,000

Net
Change
0

Reasons for requested budgetary changes:

A. In an effort to get more for each dollar, we intend to engage Prof. George Wolberg as a consultant for well defined assignments instead of as an employee (-$100,000). However, we are adding two employees: one Financial Control Specialist (+$25,000) and one Systems Administrator (+$25,000). Net change: (-$50,000).

B. Fringe benefits are reduced by 34% of $50,000, because of reduction of $50,000 in Personnel Salaries. Net Change:-$17,000.

C. The travel amount budgeted was much too low. Based on expected travel for giving papers, attending relevant symposia and meetings, we request an increase to $20,000. Net change: +$16,000.

D. Based on some discounts that we are negotiating, we propose to reduce the equipment costs to $110,000. Net change:-$10,000.

E. Material: Various items for equipment and data services are estimated at $11,000. Net change: +$11,000.

F. Changing George Wolberg from employee to subcontractor adds +$100,000. NYU Medical Center and CUNY are expected to be subcontracted for $50,000. With an additional total of $50,000 in subcontracts to several consultants, the revised number for subcontracts is $250,000. Net change: +$50,000.

The net change for all the above changes is zero.

Please consider these requested changes and advise at your earliest.
Sincerely,
EGurfein

05962

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ 325,000	$ 375,000	$ 375,000	$ 1,075,000
B. Personnel Fringe Benefits	110,500	127,500	127,500	365,000
C. Travel	20,000	9,000	12,000	41,000
D. Equipment	110,000	9,000	9,000	128,000
E. Material/Supplies	11,000			
F. Subcontracts	250,000	110,000	110,000	470,000
G. Other	10,000		10,000	20,000
H. Total Direct Costs (Lines A thru G)	836,500	630,500	643,500	2,110,500
I. Total Direct Costs Requested From ATP	800,000	600,000	600,000	2,000,000
J. Total Direct Costs Shared by Proposer (If Any) ✓	$ 36,500	$ 30,500	$ 43,500	$ 110,500
K. Total Indirect Costs Absorbed by Proposer ✓	$ —	$ 500	$ 3,500	$ 4,000
L. Total Costs (Lines H + K)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800,000	$ 600,000	$ 600,000	$ 2,000,000
B. PI	36,500	30,500	43,500	110,500
C. PI Indirect	—	500	3,500	4,000
D.				
E. Total Sources of Funds (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500
3. TASKS				
A. Server Hardware	$ 412,500	$	$	$ 412,500
B. Public client	111,000			111,000
C. Prog. Spiderblast	111,000			111,000
D. Reorg, Sort Grits	202,000			202,000
E.		210,500		
F.		210,000		
G.		210,500		
H.			214,500	
I.			211,000	
J.			221,500	
K. Total Costs of All Tasks (Same as Line L)	$ 836,500	$ 631,000	$ 647,000	$ 2,114,500

05963

9607 # 70NANB1H3050 Rev. Budget dated 9/20/01

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries / Wages / Fringe	$375,000 per FS 30	$375,000	$375,000	$1,125,000
B. Personnel Fringe Benefits (34%)	$127,500	$127,500	$127,500	$382,500
C. Travel	Software Dev. Conf 16K Admin 8K	$4,000 2000	$9,000	$12,000	$25,000
D. Equipment	Hi-end PC 24K	$120,000	$9,000	$9,000	$138,000
E. Materials/Supplies	Server Software 6K			
F. Subcontractor	$200,000 Gov Labs - IP Consulting	$110,000	$110,000	$420,000
G. Other	$10,000		$10,000	$20,000
H. Total Direct Costs (Lines A thru G)	$836,500	$630,500	$643,500	$2,110,500
I. Total Direct Costs Requested from ATP	$800,000	$600,000	$600,000	$2,000,000
J. Total Direct Costs Shared by Proposer	$36,500 ✓	$30,500	$43,500	$110,500
K. Total Indirect Costs Absorbed by Proposer	$6,500 ✓	$500	$3,500	$10,500
L. Total Costs (Lines H + K)	$843,000	$631,000	$647,000	$2,121,000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I	$800,000	$600,000	$600,000	$2,000,000
B. PI	$30,000	$30,000	$40,000	$110,500
C. PI Indirect absorbed costs	$6,500	$500	$3,500	$10,500
D.				
E. Total Sources of Funds (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000
3. TASKS				
A. 1 Server hardware install and config	$ 418,000			$ 418,000
B. 2 Public client design mock-up	$ 111,000			$ 111,000
C. 3 Program SpiderWeb surface gen	$ 111,000			$ 111,000
D. 4 Recog, sort Crits, Graph display	$ 202,000			$ 202,000
E. 5 Wrie Union/Intersection operator		$ 210,500		$ 210,500
F. 6 Write saddle crit navigator/editor		$ 210,000		$ 210,000
G. 7 Write DICOM, up/down load compres/crypt		$ 210,500		$ 210,500
H. 8 Node warping code			$ 214,500	$ 214,500
I. 9 Write Level of Detail Management code			$ 211,000	$ 211,000
J. 10: Install click stream technology on clients			$221,500	$221,500
K. Total Costs of All Tasks (Same as Line L)	$843,000	$631,000	$647,000	$2,121,000

05964

BUDGET DOCUMENT REVIEW

05965

ESTIMATED MULTI-YEAR BUDGET - SINGLE COMPANY

	YEAR ONE	YEAR TWO	YEAR THREE	TOTAL
1. OBJECT CLASS CATEGORY				
A. Personnel Salaries/Wages	$ A 322537	$ 331000	$ 347000	$ 1000537
B. Personnel Fringe Benefits	B 112565	112000	117000	341565
C. Travel	C 19920	7500	16000	43420
D. Equipment	D 231719	95,900	75000	402619
E. Materials/Supplies	E 22449	31000	25000	78449
F. Subcontracts	F 73605	33600	45900	153105
G. Other	G 53705	20000	17600	91305
H. Total Direct Costs (Lines A thru G)	836500	✓ 631000	✓ 643500 634500	2111000
I. Total Direct Costs Requested From ATP	800000	✓ 600000	✓ 600000	2000000
J. Total Direct Costs Shared by Proposer (If Any)	$ 29500	$ 21600	$ 43500	$ 94600
K. Total Indirect Costs Absorbed by Proposer	$ 7000	$ 9400	$	$ 16400
L. Total Costs (Lines H + K)	$ 836500	$ ✓ 631000	$ ✓ 643500	$ 2111000
2. SOURCES OF FUNDS				
A. ATP (Same as Line I)	$ 800000	$ 600000	$ 600000	$ 2000000
B. Direct Costs Shared by	36,500	31000	43500	111000
C. Indirect costs shared				
D. Total sources	836,500	✓ 631000	✓ 643500	✓ 2111000
E. Total Sources of Funds (Same as Line L)	$ 836 500 835,900	$ 631000	$ 643500	$ 2111000
3. TASKS				
A. Server Hardware Installation and config	$ 412,500	$	$	$ 412500
B. Public client design mockup	111000			111000
C. Program spider web surface gen	111000			111000
D. Recog sort crits	202000			202000
E. Write Union/intersection operator		210500		210500
F. Write Saddle Crit navigator/editor		210000		210000
G. Write Diocom up/down load compres/crypt		210500		210500
H. Node warping code			214500	214500
I. Write level of detail management code			211000	211000
J. install clickstream technology on clients			218000 ~~211500~~	218000 ~~211500~~
K. Total Costs of All Tasks (Same as Line L)	$ 836500	$ ✓ 631000	$ ✓ 643500	$ ✓ 2111000 ✓

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc **Year** 1 (2001-2002)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
Dr. D B Karron/PI (12 months)	$175,000	100%	~~$175,000~~
Elisha Gurfein/Project Manager (12 months)	$133,333	75%	~~$100,000~~
Prof. James L Cox / Lead Pgmr (1 month)	$127,346	49%	$5,200
Scott Albin / Systems (3 months)	$47,142	42%	~~$4,950~~
Charles DaSalla / Systems (11 months)	$21,905	100%	~~$19,800~~
Nicholee Wynter / Fiscal Control (4 months)	$29,000	100%	~~$9,348~~
Regner Peralla (1 month)	$31,488	50%	~~$1,312~~
RG Wine (1 month)	$42,240	100%	~~$3,520~~
Matthew Rothman (5 wks)	$33,000	100%	~~$3,405~~
		TOTAL	+ 2 $322,537

immaterial may diff

A

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34.9% **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,565

B

C. **Travel** - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
MMVR (Presentation)	Newport Beach, CA	2x RT Air, Hotel, Rental Car, Meeting Fees, Per Diem for PI and R. Bucholz, MD		6000
NIST Kickoff	Gatherburg, MD	2x Trainfare, Car Rental, Taxi, Per Diem for PI, Gurfein, and R. Satava MD		2000
SPIE Medical Imaging (Presentation)	Boston, MA	2x Amtrak, meeting fees, Taxi, Per Diem, PI and Cox		2621
SGI Developer Conference	San Jose, CA	Airfare, meeting fees, car rental, Hotel, Per Diem for PI		2700
IEEE Signal Proc Soc and NIH NJBIB Joint Conf	Washington, DC	Car Rental, Hotel Meeting Fees, Per Diem:PI and Zevi		2000
side visit to Nist	Galtherburg, MD			10
Gurfein Travel to CASI	Ft. Lee, NJ	Fuel, Parking, Tolls for visits to CASI for NIST Program Management		1589
DBK Travel to NIST	Galtherburg, MD	Fuel, Tolls, Per Diem		1000
NYC Parking for Staff and Visitors	New York, NY	Muni Meter and Parking Garage for Program Work by Visitors and Staff, Honoraria Parking		2000

Travel justification for foreign travel and conferences:

TOTAL 19,920

05968

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
	see attached exhibit		

Justification for any item over $100,000, or construction costs:

TOTAL 231719 D

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
Printing and reproduction	GSA Schedule Vendor	historical	397
Office supplies	"	historical	14,012
small computer support tools	"	historical	3,486
diagnostic tools	"	historical	1,000
computer supplies, expendables	"	historical	3,554

TOTAL ✓ 22,449 E

05969

Item	methodology	computation		cost
video system		components and installation		4934
Workstations (C02, 04, 07, 11, 12, 13, 16, 17)		total cost		84896
servers (C01, 03, 08, 15, 06, 05)		total cost		54394
Power handling (C14)		components and installation		6050
hub and firewall (C00, 10)		components and installation		4236
printers (C09)		units and maintenance		1323
lab camera Sony F7000		single item		1520
scanners (C009)		total cost		15583
tape drive/library (C05)		tapes and drives		22085
switches (casi 025)		single item		20129
air conditioning	room upgrade to cool computers			4963
software		total cost		11606
		total	D	**231719**

03970

Item	methodology	computation	cost
video system		components and installation	4934
Workstations (~~C02, 04, 07, 11, 12, 13, 16, 17~~)		total cost	84896
servers (~~C01, 03, 08, 15, 06, 05~~)	CASI 05+06 prior CASI 15 > yr 2 CASI 14	total cost	54394
Power handling (~~C14~~)		components and installation	6050
hub and firewall (~~C00, 10~~)		components and installation	4236
printers (~~C09~~)		units and maintenance	1323
lab camera Sony ~~F7000~~		single item	1520
scanners (~~C009~~)		total cost	15583
tape drive/library (~~C05~~) → CASI 05		tapes and drives	22085
switches (~~casi 025~~) → CASI 250		single item	20129
air conditioning	room upgrade to cool computers		4963
software		total cost	11606
		total	**231719**

→ Rackett Power

→ Other Scanners

→ Video switches Screen, Projector

→ Specialty printers

Telephones + headsets

Coffee mch

Components

05971

	Equipment Budget					cost
	Type of Equipment	Name	Description	Operating Software		
Netopia	Computer 1	Casi00 ✓	Communications Hub	Netopia Router	nist	
Mirror Raid	computer 2	Casi01 ✓	Raid Fileserver	Windows 2K Advanced Server	nist	
Frank/Charles	computer 3	Casi02 ✓	PC Superworkstation	Windows 2K Pro Client	nist	
Scott's	computer 4	Casi03 ✓	PC Server	Windows 2K Active Directory Server	nist	
Rothman/Cox Development		Casi04 ✓	SGI Octane 2 Dual Head Superwo	IRIX 6.5.18 Peer	nist	
DHCP / DNS Server		Casi05 ✓	SGI Indigo 2	IRIX 6.5.18 Peer	non nist	
Authorative DNS Server		Casi06 ✓	SGI Indigo 2	IRIX 6.5.18 Peer / DNS	non nist	
DBK Development		Casi07 ✓	SGI Octane 2 Superworkstation	IRIX 6.5.19 Peer /	nist	
Main CASI Fileserver		Casi08 ✓	PC Server	Windows 2K Advanced Server / RAID File Server	nist	
da printer		Casi09 ✓	HP LJ4 Printer	Webjet Admin	non nist	
Firewall		Casi10 ✓	PC Linux Router/Firewall	Mandrake Linux	Nist	
DBK Second Development		Casi11 ✓	SGI Octane 1	Irix 6.5.17 Peer	non nist	
Administrator Machine		Casi12 ✓	PC Superworkstation Client	Windows 2K Pro Client	nist	
DBK PC		Casi13 ✓	PC Superworkstation Client	Windows 2K Pro Client	nist	
Power 1		Casi14 ✓	Main Office Power Controller	Sentinel	year 2	
Power 2		Casi15 ✓	ServerTech Power Controller PI Of	Sentinal	year 2	
Koolance		Casi16 ✓	Koolance Superworkstation	Mandrake Linux Development	nist	
Thinkpad / Docking 1		Casi17 ✓	IBM Thinkpad and Docking Station	Windows 2K Pro Client	nist	
Rackett Power		Casi18	Baytech DS3	Sentinal	nist	
Overland		casi005 ✓	Overland Neo Tape Library, drives and Tapes		nist	
Ricoh		casi009 ✓	Ricoh Scanner	Scan Net server	nist	
Other Scanners			hp SJ 3,2		nist	
Sony Camer		✓	Sony f7000 lab camera		nist	
Extreme Switch		casi250 ✓	Summit 7I gigabig switch	Summit		
Video Switcher			Rose Video Switch		nist	
Video screen			Draper Video Screen			
Video Projector			In Focus Video Projector	In Focus		
			Speciality Printers			
			Telephones and Headsets			
			Flavia Coffee Machine			
Software			All Application, Development, and Operating Software		nist	
components			boards			

05972

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
George Wolberg, PhD	Graphics Programming	525 hours @ 80/hour	37,674
Jim Cox, PhD	Contract work done prior to hire.	~~660~~ hours @ ~~$60/hr~~ 165	33,930
Scot Albin, ~~MD~~	systems and medical research	100 hours @ 20/hour	2,000

hrs 522 # 65

+ 1 immaterial mod diff. F

Subtotal 73,605

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost

Subtotal

TOTAL 73,605

05973

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Jill Feldman, ATP pre-certification		5,000
Power delivery	100% of increase due to NIST grant	9,724
Data Communication		8,205
PDA		349
ATG Consulting Specialized Network and Systems programming and System Administration	100 hours@ 120/hour	12,000
Professional fees for payroll tax preparation, accounting, and legal services		16,691
Dues and professional memberships		736
Misc		500
Program related postage and delivery		500
TOTAL	✓	53,705

G

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost
TOTAL		

Budget Data

Proposal Number 70NANB1H3050

Name of Company Computer Aided Surgery, Inc. **Year** 2 (2002 - 2003)

A. Personnel - List each position by name of employee and title, if available. Show the annual salary rate and the percentage of time devoted to the project. Compensation paid for employees must be consistent with that paid for similar work within the proposer's organization and similar positions in the industry. Employees who are considered indirect labor should not be included in the breakdown of direct salaries or in section 1A of the Form NIST-1262 or NIST-1263. Escalation rates for the out-years should be reasonable. We recognize that a company may not be able to identify all of the personnel to be assigned to the project several years down the road. Where this cannot be done, use generic position titles such as "senior chemical engineer" and for name, "to be determined." Consultants should NOT be included in this category, but more appropriately under the "subcontracts" category and described on Form NIST-1262 or NIST-1263, pages 4 and 5, respectively.

Name/Position Title	Annual Salary	Percentage of Time on Project	Cost
D B Karron, Ph.D./ PI	175,000	100%	175,000
J L Cox, Ph.D. / Lead Pgmr	100,000	45%	45,000
M B Rothman / Graphics Pgmr	66,000	50%	33,000
Peter M. Ross, Ph.D. / Business Manager	127,300	30%	38,000
Tony Pahati, / fiscal control specialist	50,000	30%	15,000
Charles DaSalla / programmer	43,000	60%	25,800

TOTAL 331,000

B. Fringe Benefits - Identify percentage rate; if greater than 35 %, provide a breakdown of what makes up the fringe benefits (i.e., vacation, sick, military leave, health and life insurance, retirement, social security, etc.). If fringe benefits are normally included in your organization's indirect cost rate, they should be budgeted as such, and check the appropriate line below.

Percentage Rate: 34 **Check here if included in indirect:** _____

If percentage rate exceeds 35%, provide breakdown.

TOTAL $112,000

C. Travel - Provide best estimate of travel required for the project, and provide the basis of computation (i.e., item x number of people x number of trips). Note that ATP recipients are expected to adhere to government policies regarding travel, such as, coach rather than first class accommodations, etc. Travel costs should represent a coherent part of the project's "communications strategy" for smooth coordination among participants. While foreign travel is not precluded, it is discouraged and will require a strong justification on how it is directly related to the R&D activities of the ATP project. Likewise, the travel cost for attending conferences must be strongly justified as essential and relevant to the research and development aspects of the project.

Purpose of Travel	Destination	Item (mode transportation, lodging, and subsistence)	Computation	Cost
7500 is requested mainly for trips to Washington or to nearby conferences.				

Travel justification for foreign travel and conferences:

TOTAL 7500

05976

D. Equipment - Identify each item of equipment, methodology used to arrive at the proposed costs, (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., cost per item x number of items), and cost. Budget estimates for equipment items exceeding $100,000 each must be described and justified separately. Also identify by placing an asterisk on any in-kind owned equipment and its current depreciated value using the participant's preestablished depreciation accounting methods. The value of equipment will be further prorated according to the share of total use dedicated to carrying out the proposed ATP work. ATP funds may not be used for construction of new buildings or extensive renovations of existing laboratory buildings. ATP funds may, however, be used for construction of experimental research and development facilities to be located within a new or existing building provided that the equipment or facilities are essential for carrying out the project. If such costs are proposed, include below and provide justification.

Item	Methodology	Computation	Cost
computer equipment purchased year 2			15,900
An allowance is requested for computer equipment purchased in year 1 billed in year 2			
second RAID			10,000
SGI octane plus			30,000
SGI octane plus			40,000

Justification for any item over $100,000, or construction costs:

TOTAL 95900

E. Materials/Supplies - Provide a complete breakdown of each item/type of expendable materials and supplies, methodology used to arrive at the proposed costs (i.e., historical costs, competitive bid, published price lists, or cost/price analysis), basis of computation (i.e., item x number of items), and cost.

Item	Methodology	Computation	Cost
	A 25% increase in materials use is anticipated due to the increase in on-site work.		

TOTAL 31000

F. Subcontractors - For each subcontractor identified on the NIST-1262 Page 4 or NIST-1263 Page 5, enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Subcontractor fees in excess of $450 per day require additional justification. Proposers are encouraged to promote free and open competition in awarding subcontracts.

Name of Subcontractor	Service Provided	Computation	Cost
Ed Weinberger, Ph.D.	Construct 3-D pointer arrows for graphic user interface.	166 h @ $60/h	$7,000
George Wohlberg Ph.D.	Prepare validation suite for DMT tree calculation	75h @ $80/h	$6,000
Isaac Dimitrovsky, Ph.D.	Assist with validation paradigm stochastic properties	100h @ $60/h	$6,000
Axiom/Benedict	Grant Management consultants	22h @ 250/h	5,400
J. Case	Programming	83h @ $30/h	1000
E Bostwick	Programming	33.5h @ $30/h	1000
ATC Consulting	Network/system programming and system administration	30h @ 120/h	3600
		Subtotal	$30,000

Subcontractor Expenses: List all expenses to be paid from the award to the individual subcontractors in addition to their fees (i.e., travel, meals, lodging, etc.).

Item	Location	Computation	Cost
Meals and travel	10 meals @ $20 each		200
	10 trips @ $240 each		2400
honoraria	bringing scientists to CASI	5 @ $200 each	1000
		Subtotal	3600
		TOTAL	$33,600

05978

G. Other - Identify and provide a detailed description of any other direct costs which do not fall into the object cost categories above, basis of computation (i.e., cost per item x number of items), and cost. The cost of the project audit should also be included in this category unless it is part of the indirect costs. If it is part of the indirect costs indicate it as such. Each JV partner should budget for an audit. For awards less than 24 months, an audit is required at the end of the project; for 2, 3, or 4 year awards, an audit is required after the first year and at the end of the project; for 5 year awards, an audit is required after the first year, third year, and at the end of the project.

Description	Computation	Cost
Audit		
Joan Hayes, ATP Audit	133h @ 150/h	20,000

TOTAL 20,000

H. Indirect Costs -Specify the current indirect cost rate(s), computation used, and cost. If an indirect cost rate was negotiated with a cognizant Federal agency, include a copy of the approved negotiated agreement. If an indirect cost rate has not been established by a cognizant Federal agency please state this below.

Percentage Rate	Computation	Cost

TOTAL

1. NAME AND ADDRESS OF SUBCONTRACTOR

George Wolberg, Ph.D.
NAC 8/202G
Department of Computer Science
City College of New York
138th St. at Convent Ave., Rm. R8/206
New York, NY 10031

NAME OF CONTACT:
TELEPHONE NUMBER: (212) 650-6160
FAX NUMBER: +1 (212) 650-6184
E-MAIL ADDRESS: wolberg@cs-mail.engr.ccny.cuny.edu

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

$6,000

4. DESCRIBE SCOPE OF WORK

Programming of validation suite for assessment of accuracy of DMT tree construction and mapping.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Wohlberg wrote early versions of the computer algorithms for DMT based segmentation in this CASI-NIST grant. He is uniquely qualified to develop effective validation software.

1. NAME AND ADDRESS OF SUBCONTRACTOR

Peter M. Ross, Ph.D.
MedReply, Inc.
415 Central Park West, #9D
New York, NY 10025-4

NAME OF CONTACT:
TELEPHONE NUMBER: 212-665-5126
FAX NUMBER: 877 823-1066
E-MAIL ADDRESS: pross@bww.com

2. TYPE OF ORGANIZATION (CHECK ALL THAT APPLY)

- [x] PROFIT - SMALL BUSINESS
- [ ] PROFIT - LARGE BUSINESS
- [ ] PROFIT - MEDIUM BUSINESS
- [ ] FOREIGN-OWNED U.S. SUBSIDIARY
- [ ] NON-PROFIT INDEPENDENT RESEARCH ORGANIZATION
- [ ] UNIVERSITY
- [ ] GOVERNMENTAL LABORATORY

3. ESTIMATED AMOUNT OF SUBCONTRACT

26,000

4. DESCRIBE SCOPE OF WORK

Assistance with presentations, including progress reports, papers, and seminars. Interface with government agencies. Liaise with academic and medical communities.

5. IS THIS A SOLE SOURCE CONTRACT?

- [x] YES (IF YES, EXPLAIN)
- [ ] NO

Dr. Ross brings unique talents to the position, including an interest in the biological validation of the DMT based computer paradigm which is the basis of this proposal. He is extremely well qualified to lead that part of the project.

05980

OMB Approval No: 0693-0009
Approval Expires: November 30, 2003

EXHIBIT 14

Budget Data

[Paperwork Reduction Act: Under the Paperwork Reduction Act no person is required to respond to a collection of information unless it displays a valid OMB control number. Public reporting burden for this collection of information is estimated to average 45 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimates or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Advanced Technology Program, Administration Building, Room A333, MS 4700, Gaithersburg, MD 20899-4700.]

Purpose: The Budget Data worksheets should be used for the preparation of your budget information and should be submitted in **Gate 2**. The electronic version can be found at the ATP website http://www.atp.nist.gov.

The budget is excluded from the page limitation and is used by both technical and business reviewers and by a Grants Official to determine reasonableness and allowability of costs. The overall estimated multi-year budget numbers are to be provided on page 3 of Form NIST-1262 or NIST-1263. Your budget information is a breakdown of the figures reported on the NIST-1262 or NIST-1263. Breakdowns should be as accurate and specific as possible. Include a breakdown for each year of the project and if a joint venture (JV) proposal, include the budget data for each JV participant for each year including each JV participant's annual cost sharing. Make sure any figures presented exactly match the figures on Form NIST-1262 or NIST-1263, and make sure the arithmetic is correct. **Please round to the nearest dollar.**

Proposed costs must be reasonable, allocable, and allowable in accordance with the applicable Federal cost principles (see 15 CFR 14.27). All salaries/wages, fringe benefits, travel, materials and supplies, equipment, subcontracts, other costs, and indirect costs proposed are to be consistent with costs incurred for like or similar items on all other Federal and non-Federal projects or cost centers.

We recognize that unexpected events occur frequently in R&D projects, and that budgets may need to be changed as a project proceeds. Don't fear that by providing a multi-year budget beyond the first year, you will be locked into those details. ATP allows a certain amount of flexibility in moving funds from one line item to another as circumstances change. By stating an amount for a given task, you will not be required to spend precisely that amount on that task. For example, if, in the second or third year of your project, you find that you need to spend more on one task and less on another than anticipated, that can be accommodated. A task that proves unnecessary can be deleted and a new task can be defined if there is adequate justification that such changes will enhance the chances of accomplishing the objectives of the project.

Recognizing that change is inevitable, we may ask our recipients for a revised budget at the beginning of each year of a multi-year project. However, the total amount provided by ATP for the project cannot be increased. You will NOT be reimbursed for project overruns. Try to avoid overestimating or underestimating your project costs. The dollar amount of your request must be commensurate with the tasks you define.

At a minimum, details on the following object class categories must be provided:

CASI, LLC
CORPORATION DOCUMENTS
(NEW COMPANY)

05982

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS ALBANY, NY 12231-0001

FILING RECEIPT

ENTITY NAME: CASI LLC

DOCUMENT TYPE: ARTICLES OF ORGANIZATION (DOM LLC) COUNTY: NEWY

SERVICE COMPANY: DELANEY CORPORATE SERVICES LTD. SERVICE CODE: 30 *

FILED:08/30/2002 DURATION:07/01/2050 CASH#:020830000551 FILM #:020830000526

ADDRESS FOR PROCESS	EXIST DATE
C/O SOLOMON & BERNSTEIN 1178 BROADWAY FIFTH FLOOR NEW YORK, NY 10001-5404	08/30/2002

REGISTERED AGENT

05983

FILER

SOLOMON & BERNSTEIN
1178 BROADWAY

NEW YORK, NY 10001

FEES	235.00	PAYMENTS	235.00
FILING	200.00	CASH	0.00
TAX	0.00	CHECK	0.00
CERT	0.00	CHARGE	0.00
COPIES	10.00	DRAWDOWN	235.00
HANDLING	25.00	BILLED	0.00
		REFUND	0.00

DOS-1025 (11/89)

F020830000626

ARTICLES OF ORGANIZATION OF CASI LLC

Under Section 203 of the Limited Liability Company Law

FIRST: The name of the limited liability company is: CASI LLC

SECOND: The county within this state in which the office of the limited liability company is to be located is: New York County.

THIRD: The latest date on which the limited liability company is to dissolve is: July 1, 2050.

FOURTH: The secretary of state is designated as agent of the limited liability company upon whom process against it may be served. The post office address within or without this state to which the Secretary of State shall mail a copy of any process against the limited liability company served upon him or her is: c/o Solomon & Bernstein, 1178 Broadway, Fifth Floor, New York, New York 10001-5404.

FIFTH The limited liability company is to be managed by (check appropriate box):

[X]	1 or more members	[ ]	1 or more managers
[ ]	A class or classes of members	[ ]	A class or classes of managers

IN WITNESS WHEREOF, this certificate has been subscribed this 10th day of July, 2002, by the undersigned who affirms that the statements made herein are true under the penalties of perjury.

(signature)

Joel Bernstein, Organizer
(name and capacity of signer)

05984

020830000 626

ARTICLES OF ORGANIZATION

OF

CASI LLC

UNDER SECTION 203 OF THE LIMITED LIABILITY COMPANY LAW

DRAWDOWN
DELANEY-30

DRAWDOWN
DELANEY - 30

FILED BY:
SOLOMON & BERNSTEIN
ATTORNEYS AT LAW
1178 BROADWAY
NEW YORK, NEW YORK 10001

1cc

STATE OF NEW YORK
DEPARTMENT OF STATE

AUG 30 2002

FILED
TAX $
BY:

651

05985

State of New York }
Department of State } *ss:*

I hereby certify that the annexed copy has been compared with the original document filed by the Department of State and that the same is a true copy of said original.

Witness my hand and seal of the Department of State on SEP 05 2002

Secretary of State

05986

THIS PAGE INTENTIONALLY LEFT BLANK

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

MEMORANDUM

To: Dr. D.B. Karron
Fr: Frederica L. Miller
Re: CASI LLC and Computer Aided Surgery Incorporated a/k/a CASI
Dt: April 22, 2003

An issue has arisen concerning whether it is legal and proper to continue to utilize the name "Computer Aided Surgery, Incorporated" also known as "CASI" when both entities became legally inactive as the non-surviving partner in a merger on August 30, 2002, by virtue of the creation of CASI LLC, a limited liability company, on the same date, pursuant to §1003 of the New York Limited Liability Company Law.

It is well settled law in New York State that, as a result of a merger, the surviving corporation, in this case CASI LLC, possesses all of the powers, rights, privileges, immunities, and purposes of each constituent, and that the surviving corporation assumes all of the liabilities and obligations of the constituent corporation. A non-surviving member of a merger can wind down, for a period of time, in order to conclude current business, including servicing its existing contracts. 15A N.Y. Jur. 2d Business Relationships §1296. It cannot solicit new business. The fact that a non-surviving entity continues for sometime after a merger for the passive purposes of collecting and disbursing funds is not fraudulent or illegal. The non-surviving entity is not receiving checks for its own account, but is acting as an agent of the LLC. The income would be reported to the surviving entity, the LLC.

according to F Miller new bank A/c is advised to retain old EIN RW telephone call 6/23/03

Computer Aided Surgery, Incorporated current status with the New York Department of State is that of an inactive entity, not a dissolved corporation. (See attachment). Therefore, CASI can continue to conclude any business that pre-dated August 30, 2002, the date of the merger. This would include accepting payments from its pre-existing ATP contract.

Please be aware that I have filed this week on behalf of CASI LLC for a d/b/a under the names "CASI" and "Computer Aided Surgery Informatics." I have discussed this issue with Joel Bernstein, Esq. and he concurs with the opinions expressed in this memorandum.

44159965888

CORPORATE RECORDS & BUSINESS REGISTRATIONS

This Record Last Updated:08/30/2002
Database Last Updated:04-21-2003
Update Frequency:WEEKLY
Current Date:04/22/2003
Source:As reported by the Secretary of State or other official source

The following data is not an official record of the Department of State or the State of New York and Dun & Bradstreet is not an employee or agent thereof. All warranties, express or implied, regarding the information provided herein, are disclaimed by the Department of State.

COMPANY INFORMATION

Name:COMPUTER AIDED SURGERY, INCORPORATED
Address:111 EIGHTH AVENUE
NEW YORK, NY 10011
D&B DUNS:94-285-4266

FILING INFORMATION

Filing Date:12/12/1995
State of Incorporation:New York
Date Incorporated:12/12/1995
Duration:Perpetual
Status:NON-SURVIVOR OF MERGER ✓
Status Attained Date:08/30/2002 ✓
Corporation Type:Profit
Business Type:Corporation
Address Type:Mailing
Registration ID#:1981106
Where Filed:SECRETARY OF STATE/CORPORATION DIVISION
162 WASHINGTON AVE
ALBANY, NY 12231

REGISTERED AGENT INFORMATION

Agent Name:C T CORPORATION SYSTEM
Address:111 EIGHTH AVENUE
NEW YORK, NY 10011

AMENDMENT INFORMATION

Amendments:08/30/2002 Miscellaneous; MERGER; ✓
REFER TO MICROFILM NUMBER 020830000640

STOCK INFORMATION

Copr. © West 2003 No Claim to Orig. U.S. Govt. Works

(2)

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

April 19, 2003

New York State
Department of State
Division of Corporations
41 State Street
Albany, NY 12231

Re: **Certificate of Assumed Name**

To Whom It May Concern:

I represent CASI LLC. Enclosed please find two requests to file certificate of assumed name under the name CASI and Computer Aided Surgery Informatics. Enclosed is a check for $70. Please send me a certified copy of the filing of the two certificates. Thank you.

Very truly yours,

Frederica L. Miller

Encl.
cc: D.B. Karron

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL fmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

April 19, 2003

To Whom It May Concern:

I represent CASI LLC. Henceforth, Daniel B. Karron will be the sole signatory for CASI LLC.

Very truly yours,

Frederica L. Miller

401(k) Plan Specifications

- ***Eligibility Requirements:***

  For those hired after 3/31/2003
  Minimum Months of Service: 12
  Minimum Age: 21
  Entry Date(s): 01/01 07/01
  Participant enters plan on
  1st day of 1st and 7th month of plan year following completion of eligibility requirements

  Note: Anyone hired on or before 3/31/2003 will be eligible automatically.

- ***Vesting Schedule:***

Year	1	2	3	4	5	6	7
Vesting %	0	20	40	60	80	100	100

  6-year graded

- ***Employer Contribution Amount:*** $ 38,634.89

- ***Employer Contribution Formula:*** An amount up to the excess percent of salary plus excess salary is allocated. If any amount remains, it is allocated pro-rata on salary.

- ***Integration Level:*** This plan's allocation formula uses an integration level of $87,000.00 and an integration percent of 5.7%.

- ***Deferral Contribution Amount:*** $ 19,830.00

- ***Match Contribution Amount:*** None

- ***Match Contribution Formula:*** None

- ***Employer Contribution Amount:*** $ 9,947.70

- ***Employer Contribution Formula:*** 3.00% of annual compensation

COMPUTER AIDED SURGERY, INC.
CORPORATION DOCUMENTS

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS

162 WASHINGTON AVENUE
ALBANY, NY 12231

FILING RECEIPT

ENTITY NAME : COMPUTER AIDED SURGERY, INCORPORATED

DOCUMENT TYPE : INCORPORATION (DOM. BUSINESS) COUNTY: NEWY

SERVICE COMPANY : ** NO SERVICE COMPANY ** SERVICE CODE: 00 *

FILED: 12/12/1995 DURATION: PERPETUAL CASH #: 951212000572 FILM #: 951212000533

ADDRESS FOR PROCESS

C/O C T CORPORATION SYSTEM
1633 BROADWAY
NEW YORK, NY 10019

REGISTERED AGENT

C T CORPORATION SYSTEM
1633 BROADWAY
NEW YORK, NY 10019

STOCK: 10000 PV

EXIST DATE
12/12/1995

FILER

PENNIE & EDMONDS
1155 AVENUE OF THE AMERICAS
ATT: ELISA D'ANDREA
NEW YORK, NY 10036

FEES	170.00	PAYMENTS	170.00
FILING :	125.00	CASH :	0.00
TAX :	10.00	CHECK :	170.00
CERT :	0.00	BILLED:	0.00
COPIES :	10.00		
HANDLING:	25.00		
		REFUND:	0.00

DOS-1025 (11/89)

05994

C. A. S. I.

Computer Aided Surgery, Inc.

Virtual Reality, Tele-operation, Simulation, and Innovative Advanced Surgical Super-specialty Research

D Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016

Telephone and Voice Mail: (212) 686 8748, Fax: (212) 685 0736.
Electronic Mail: karron@casi.net Internet/World Wide Web: http://www.casi.net
(effective Nov 1)

Thursday, October 10, 1996, at 22:43:00 Hours

Daily Message Procedure (For ALL Personnel, including YOU!)

First Person In:

Check phone for messages
(Funny intermittent dial tone means that there are messages pending):
Write down messages on kitchen bulletin board, or
if you take a message elsewhere, pin it on the kitchen bulletin board.
Don't stick notes in funny places that only you will look for
(The kitchen bulletin board is the place to look for messages and notices.
I will get more if needed)
and relay them to the person they are destined for if they call or come in..

Lunch Procedure:

You are welcome to use the kitchen, and remember, I live here too !
(If you go out for lunch or coffee):
Check for messages when you return.

Last Person Out:

Call for Messages,
Leave a message in the voice mail box with any undelivered messages.

Phone Coverage Procedure: Rachel will normally cover phones, but if she comes in late, we would appreciate if she would call in and leave a message or word with whoever is in. If Rachel wants to leave early, she should leave word on the voice mail, or tell whoever is left in the office.

: Eventually we will get pagers for all staffers. In the mean time, if you are going out, and you need to stay in touch, take quarters, or a spare pager, what will remain on the hook in the hallway. Please return this.

Petty Cash: 25 Dollars will remain in a petty cash till in the kitchen. All cash taken should replaced with a receipt, i.e., the cash plus the receipt will always equal 25 dollars. Rachel will write a petty cash check to replenish the till weekly. This is for taxi fares, company means, soda for the office, milk and stuff that we eat and consume for business stuff. Dr. K will keep his own money separate ☺

Surface Mail:

Rachel will pick up mail downstairs.
Chris will pick up mail at NYU every other day.
Dr. K. will pick it up the other days.
We will get a post office box.
Rachel will pick up the Post Office Box Mail daily,
she will buy and keep stamps on hand, and drop mail off at the post office.
If you don't pick up the mail for some reason, leave word that there may be mail pending, so someone will know it may be worthwhile to check for mail.

To Pick Up Voice Mail:

(From Main Extension)
Dial 683 0085.
Enter "#", then
password: 054 42 5466.
Keep messages handy in central place (on message board in kitchen).

Computer Backup Procedures:

PC's : will all get backed up by Rachel once a week, on her way out, generally Friday PM.
I will get a supply of blank tapes.
It is better too many backups then none.
The MAC should be backed up too. Rachel knows more about this than I do.
The PC fax program should be left on and ready to receive incoming faxes at night and on the week-end unless the good doctor is present. This assures that the fax number is useable at all times.

Loose Media Policy:

If it is unlabeled, it is scratch, and anyone can overwrite it
If it is something you want to save, put a label on it, put your name on it, or put some identifying mark on it.
I have special Avery labels for 3 ¼ floppy disks.
4mm DAT tapes MUST be labeled, else they will get recycled as backup tapes.

Taking Days Off

If you don't want to come in one day, please call in and at least leave a voice mail message.
You are expected to work a 40 hour week for full time status.

Logging Hours:

You must log hours,
None of us are doing it properly.
I will have to do something about this soon. We need a good way for everyone to log hours.
Chris gets paid a fixed salary, and so does Dr. K, but the hours must be logged.
Rachel will become salary too, but till then she must log hours, and does not get paid for hours not actually present.

Working from Home:

If you want, you can take work home.
You can take the Think Pad home if you want, but YOU CAN NOT KEEP IT.
You MUST put a note up of you take it and don't tell anyone. You should even if you do tell someone, as that someone will probably forget.

Borrowing Tools:

Don't. If you must, put an index card up on the bulletin board. When you bring it back, throw out the card. See Borrowing Books

Borrowing Books:

Don't. If you must, consider scanning the article and printing it out.
The main problems is that Dr. K and Chris work late hours and if we start scratching for a reference material, you will get called in the middle of the night and be required to bring it back.

Paychecks/Payroll:
We run a weekly payroll and a 40 hour week.
We have to set a sick day policy, Personal Days policy, and a holiday schedule.
I am open to suggestions.
I was thinking that we each pick the days we want on/off or on travel.
You are paid from Monday through Friday, and the paychecks are generally ready Friday PM.
Rachel will track the hours, write the checks, and Dr. K will sign them. We will try to get the checks ready before the bank closes. If you want, Dr. K will deposit your checks in Chase Bank if you leave some deposit tickets already made out.

Taxes:
Too much, but then were do we get the money from in the first place ?
We need to get up to speed with Quick Books and know when to pay payroll taxes.

Travel Policy
The main reason for an administrator / secretary is to provide stability, and an anchor point.
It is especially important that if no one is in the office, that the administrator leave word as to when she is coming in and when she is leaving if it is not regular time. As Dr. K and Chris will be on the road a lot, it is vitally important that we each know how to contact each other at any time, have appropriate phone numbers, or know how to leave messages for each other.

Temps:
I am open to getting temps to help out if the work is bogging down.
I can get proofreaders and clerical workers on hours notice.

Library Work:
Can be done by volunteers and students, once we work out a procedure.
Shelving/Arranging/Cataloging Journals
Arranging Books (in some reasonable order) and scanning the cover pages to make a CASI bibliography (some day)
Reprints: should be scanned, cataloged, and the paper thrown out so we can reclaim the file drawer space.

Corporate Paper Style
I want you to become familiar with using the printer and MS Word to make envelopes and mailing address labels. I want all of our mail to have a professional look, especially letters to important people.

Letterhead:
I have a CASI template document ready.
Change my name if you are writing in your own voice.
I have an envelope template document somewhere. I need to play with it more.

Central name and address file: this is a big mess. Looks like the main databases is going to be

split between the b-card stuff and the MailingAddress.source stuff. Because the Mailing Address stuff works nicely on UNIX with PERL/TeX, but the carefile stuff won't work with anything else.

Express Mail service:
Actually, it is legal to get something to the express mail when it is not legal to get it to federal express. Go Know ?
But once you give it to express mail, it is as good as served on the government. No such thing for Fed Ex.

Nice auto stamper.
I would like one.

Account at Charettes, or Staples
To get nice stationery stuff.

Account at Fed Ex
We Have an active account with Fed Ex now. The Account number is as follows. <1872-0220-5>. Rachel is the contact person on the account and you should let her know of any changes with it. Also we have Fed Ex Ship 2.0 on the PC and we should try to make it useful. E-forms title is CASI

Personal Use of Office Computers:
I encourage it. It gives us a sense of belonging and means you will have a better knowledge of the machine. You should have your work done before you hang on the IRC for the night...

Changing configurations of the computers:
Make your own bootable disks if you must. If you change the default boot disk, make certain you put it back.

What to do when the printers fail
Change printers. We will have 3 on the network.

What to do when the lights fail
Turn off the computers and reset the circuit breaker that is tripped (not all of them dummy)

What do when all hell breaks out:
Stop Whining.

Vital Office Papers:
Must never walk. They should all be scanned. Right now the scanner software is no good, but the SGI's and network file system will improve matters soon.

Paper Files:
Every file has a hanging folder it lives in, and a kraft insert folder.
The kraft folder goes back into the hanging folder every time. Everything in the kraft folders should eventually be scanned, and only current material retained.

Personal Files:
Make your own copies, and keep your own files, keep your own papers.
Don't keep books or papers from CASI.
Consider keeping scanned copies as much as possible.

Titles
Dr. K is President and Chief Technical Officer (CTO). Lead Genius and Trouble
Chris is Lead Research Technician Franz List look-alike and apprentice genus in training
Rachel is Office Administrator, and Secretary.
She will also be the SWMBO (She Who Must Be Obeyed)

Charged with keeping the two above in line.

Badges:
Hey,
We don't need no stinking Badges.
Actually, we do. Try getting into a government installation without picture ID.
We need to make some picture ID badges.
And get id pictures on the web pages. We need a color digital camera, or at least scan the company pictures.

Corporate Picnic:
yeah, lets go apple picking soon.

Corporate Party:

Vital Information

Dr. D. Karron
PHONE_CELLULAR=917 941 0470
PHONE_HOME=212 686 8748,212 779 0848 (wife, Gail… Daughter Sarah)
Alternate Home is 333 East 33rd Street Apt 21G and 21H
New York, New York 10016
PHONE_OFFICE=212 263 5210
PHONE_FAX=212 263 7190
PHONE_PAGER=Skypager (nationwide):800 759 8888 PIN 46395
PHONE_PAGER2=Pronet (local Metropolitan Region) 212 379 9330 PIN 10896
BIRTHDAY=Oct 25, 1956
SOCIAL_SECURITY=054 42 5466
E_MAIL=Karron@nyu.edu

Mother's Contact Information
KEY=M-KARRON
SALUTATION=Mom
HONORIFIC=Mrs
NAMEF=Marian
NAMEL=Karron
ADDR1=348 East Fulton Street
CITY=Long Beach
STATE=New York
ZIP=11561
BIRTHDAY=June 6, 1930
PHONE_HOME=516 432 1474
TYPE=Family

KEY=C-WEGNER
HONORIFIC=Mr.
NAMEF=Christian M.
NAMEL=Wegner
ADDR1=1670 York Avenue
ADDR2=Apartment 4C

York
STATE=NY
PHONE_HOME=628 6278
ZIP=
TYPE=Colleague

KEY=G-WEGNER
HONORIFIC=Dr.
NAMEF=Gary and Mom's (Birthdays what is your mom's name ?)
NAMEL=Wegner
DEGREE=Ph.D.
ADDR1=P.O. Box 477
ADDR2=Dodge Road,Cornish
CITY=Hanover
STATE=NH
ZIP=03755
STATE=New Hampshire
ZIP=
PHONE_HOME=603 675 5024
TYPE=Colleague

KEY=RACHEL-THARP
HONORIFIC=Ms.
NAMEF=Rachel
NAMEL=Tharp
ADDR1=42 Avenue A at 3rd Street
ADDR2=Apartment2E
CITY=New York
STATE=NY
ZIP=10009
PHONE_HOME=212-529-6964
E-MAIL=Loup Grrrl@aol.com
SOCIAL SECURITY=153586297
COMMENT=Shelby Lynn Lapre and Rachel Tharp
TYPE=Employee
BIRTHDAY=February 8, 1974

EMERGENCY CONTACT=Carey Davis, 212 925 6964

THIS PAGE INTENTIONALLY LEFT BLANK

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS ALBANY, NY 12231-0001

FILING RECEIPT

ENTITY NAME: CASI LLC

DOCUMENT TYPE: MERGER (DOM LLC) COUNTY: NEWY
PROCESS

SERVICE COMPANY: DELANEY CORPORATE SERVICES LTD. SERVICE CODE: 30

CONSTITUENT NAME: COMPUTER AIDED SURGERY, INCORPORATED

FILED:08/30/2002 DURATION:********* CASH#:020830000664 FILM #:020830000640

ADDRESS FOR PROCESS

THE LLC
C/O SOLOMON & BERNSTEIN
NEW YORK, NY 10001-5404

EFFECT DATE

08/30/2002

1178 BROADWAY 5TH FL

REGISTERED AGENT

FILER	FEES	95.00	PAYMENTS	95.00
	FILING	60.00	CASH	0.00
JOEL BERNSTEIN ESQ	TAX	0.00	CHECK	0.00
C/O SOLOMON & BERNSTEIN	CERT	0.00	CHARGE	0.00
1178 BROADWAY 5TH FL	COPIES	10.00	DRAWDOWN	95.00
NEW YORK, NY 10001	HANDLING	25.00	BILLED	0.00
			REFUND	0.00

DOS-1025 (11/89)

06002

State of New York }
Department of State } *ss:*

I hereby certify that the annexed copy has been compared with the original document filed by the Department of State and that the same is a true copy of said original.

Witness my hand and seal of the Department of State on

SEP 05 2002

Secretary of State

06003

F020830000 640

CERTIFICATE OF MERGER
of

Computer Aided Surgery, Incorporated

and

CASI LLC

into

CASI LLC

Under Section 1003 of the Limited Liability Company Law

FIRST: The name and jurisdiction of formation or organization of each domestic limited liability company or other domestic business entity that is to merge are:

1. Computer Aided Surgery, Incorporated New York State

2. CASI LLC New York State

SECOND: For each domestic limited liability company and domestic other business entity, the date when its initial Articles of Organization or formation document was filed with Department of State is:

1. Computer Aided Surgery, Inc
Certificate of Incorporation: December 12, 1995

2. CASI LLC
Articles of Organization: July 31, 2002

THIRD: The name of the surviving domestic limited liability company is: CASI LLC.

FOURTH: The agreement of merger has been approved and executed by each of the domestic limited liability companies or domestic other business entities that is a party thereto.

FIFTH: The future effective date of the merger, is to be upon the date of the filing of the Certificate of Merger.

SIXTH: The Secretary of State is designated as agent of the surviving limited liability company upon whom process against it may be served. The post office address within or without

this state to which the Secretary of State shall mail a copy of any process against the limited liability company served upon him or her is: CASI LLC c/o Solomon & Bernstein, 1178 Broadway, 5th floor, New York, New York 10001-5404.

SEVENTH: The agreement of merger is on file at the following place of business of the surviving domestic limited liability company: 300 East 33rd Street, Suite 4N, New York, New York 10016.

EIGHTH: A copy of the agreement of merger will be furnished by the surviving domestic limited liability company on request and without cost to any member of any domestic limited liability company or to any person holding an interest in any other business entity that is to merge pursuant to such agreement.

NINTH: There are no changes to the Articles of Organization necessary by reason of the merger.

Computer Aided Surgery, Inc

By Daniel B. Karron, President

CASI LLC

By Abraham Karron, Member

F020830000 646

CERTIFICATE OF MERGER

of

Computer Aided Surgery, Incorporated

and

CASI LLC

into

CASI LLC

Under Section 1003 of the Limited Liability Company Law

DRAWDOWN
DELANEY - 30

LCC

Filed by: Joel Bernstein, Esq.
c/o Solomon & Bernstein
1178 Broadway, 5th floor
New York, New York 1001

STATE OF NEW YORK
DEPARTMENT OF STATE

AUG 30 2002

FILED AUG 30 2002
TAX $
BY:

3

604

06006

THIS PAGE INTENTIONALLY LEFT BLANK

CERTIFICATE OF INCORPORATION

OF

Computer Aided Surgery, Incorporated

UNDER SECTION 402 OF THE BUSINESS CORPORATION LAW

* * * * * * * *

I, THE UNDERSIGNED, of the age of eighteen years or over, for the purpose of forming a corporation pursuant to Section 402 of the Business Corporation Law of New York, do hereby certify:

FIRST: The name of the corporation is:

Computer Aided Surgery, Incorporated

SECOND: The purposes for which it is formed are:

To engage in any lawful act or activity for which corporations may be organized under the Business Corporation Law provided that the corporation is not formed to engage in any act or activity which requires the consent or approval of any state official, department, board, agency or other body, without such consent or approval first being obtained.

THIRD: The office of the corporation is to be located in the County of New York, State of New York.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is Ten Thousand (10,000) of the par value of One Cent ($.01) each.

FIFTH: The Secretary of State is designated as the agent of the corporation upon whom process against the corporation may be served. The post office address to which the Secretary of State shall mail a copy of any process against the corporation served upon him is: c/o CT Corporation System, 1633 Broadway, New York, New York 10019.

SIXTH: The name and address of the registered agent which is to be the agent of the corporation upon whom process against it may be served, are CT Corporation System, 1633 Broadway, New York, New York 10019.

SEVENTH: No director shall be personally liable to the corporation or its shareholders for damages for any breach of duty in such capacity, except that this provision shall not eliminate or limit the liability of any director if a judgment or other final

adjudication adverse to such director establishes that such director's acts or omissions were in bad faith or involved intentional misconduct or a knowing violation of law or that such director was not legally entitled or that such director's acts violated section 719 of the Business Corporation Law, nor shall this provision eliminate or limit the liability of any director for any act or omission prior to the adoption of this provision.

IN WITNESS WHEREOF, I have made and signed this certificate this 7th day of December, A.D. 1995 and I affirm the statements contained therein as true under penalties of perjury.

Daniel B. Karron, Incorporator
333 East 30th Street, #21H
New York, New York 10016

* * * * *

STATEMENT OF INCORPORATOR
IN LIEU OF ORGANIZATION
MEETING
OF
COMPUTER AIDED SURGERY, INCORPORATED

* * * * *

The certificate of incorporation of this corporation having been filed in the office of the Department of State of the State of New York, the undersigned, being the incorporator named in said certificate, does hereby state that the following actions were taken on this day for the purpose of organizing this corporation:

1. By-laws for the regulation of the affairs of the corporation were adopted by the undersigned incorporator and were inserted in the minute book immediately following the copy of the certificate of incorporation and before this instrument.

2. The following person was unanimously elected as director to hold office until the first annual meeting of stockholders or until his respective successors are elected and qualified:

Daniel B. Karron

Dated, 7 December, 1995

Daniel B. Karron, Incorporator
333 East 30th Street, #21H
New York, New York 10016

06010

6. The PRESIDENT
(Indicate by Title person(s) authorized, for example, President, Treasurer, etc.)

of Corporation, and each of them, and their successors in office, and any other person hereafter authorized on behalf of Corporation to possess a Card ACTING ALONE, may exercise all of the rights and privileges of Corporation with regard to any account linked to the Card.

7. The President
(Indicate by Title person(s) authorized to effect Loans, Advances, etc., for example, President, Vice President, Treasurer, etc.)

of Corporation, signing Singly
(Indicate how Notes, etc. are to be signed, for example, singly, any two, etc.)

are hereby authorized to effect loans and advances and obtain credit at any time for Corporation from Bank and guarantee on behalf of Corporation the obligations of others to Bank), secured or unsecured, and for such loans and advances and credit and guarantees, to make, execute and deliver promissory notes and other written obligations or evidence of indebtedness of Corporation, applications for letters of credit, instruments or guarantee and indemnity and agreements of undertakings, general or specific, with respect to any of the foregoing, and as security for the payment of loans, advances, indebtedness, guarantees and liabilities of, or credit given to, Corporation or others to pledge, hypothecate, mortgage, assign, transfer , grant liens and security interests in, give rights with respect to, endorse and deliver property of any description, real or personal, and any interest therein and evidence of any thereof at any time held by Corporation, and to execute mortgages, deeds of trust, security agreements, instruments of transfer, assignment or pledge, powers of attorney and other agreements or instruments which may be necessary or desirable in connection therewith; and also to sell to, or discount with, Bank, commercial paper, bills receivable, stocks, bonds or any other securities or property at any time held by Corporation, and to that end to endorse, assign, transfer and deliver the same; to execute and deliver instruments or agreements of subordination and assignment satisfactory to Bank and also to give any orders or consents for the delivery, sale, exchange or other disposition of any property or interest therein or evidence thereof belonging to Corporation and at any time in the hands of Bank, whether as collateral or otherwise; and to execute and deliver such agreements, instruments and documents and to such other acts and things as may be necessary or desirable or required by Bank in connection with any of the foregoing and Bank is hereby authorized to honor, accept and execute any of the transactions described above.

8. All loans, discounts and advances heretofore obtained on behalf of Corporation and all notes and other obligations or evidences thereof of Corporation held by Bank are hereby approved, ratified, and confirmed.

9. Corporation does hereby give to Bank a continuing lien for the amount of any and all liabilities and obligations of Corporation to Bank and claims of every nature and description of Bank against Corporation, whether now existing or hereafter incurred, originally contracted with Bank and/or with another or others and now or hereafter owing to or acquired in any manner by Bank, whether contracted by Corporation alone of jointly and/or severally with another or others, absolute or contingent, secured or unsecured, matured or unmatured upon any and all moneys, securities and any and all other property of Corporation and the proceeds thereof, now or hereafter actually or constructively held or received by or in transit in any manner to or from Bank, its correspondents or agents from or for Corporation, whether for safekeeping, custody, pledge, transmission, collection or otherwise coming into the possession of Bank in any way.

10. In case of conflicting claims or disputes, or doubt on Bank's part as to the validity, extent, modification, revocation or exercise of any of the authorities herein contained in Bank may but need not recognize nor give any effect to any notice from any Officer, or from any other person, purporting to cancel, restrict or change any of said authorities, or the exercise thereof, unless Bank is required to do so by the judgment, decree or order of a court having Jurisdiction of the subject matter and of the parties to such conflicting claims or disputes.

06011

11. Corporation agrees to be bound by the Terms and Conditions for Business Accounts and Services, currently in effect and as amended hereafter, as well as any signature card, deposit ticket, checkbook,

7. The President
(Indicate by Title person(s) authorized to effect Loans, Advances, etc., for example, President, Vice President, Treasurer, etc.)

of Corporation, signing Singly
(Indicate how Notes, etc. are to be signed, for example, singly, any two, etc.)

are hereby authorized to effect loans and advances and obtain credit at any time for Corporation from Bank and guarantee on behalf of Corporation the obligations of others to Bank), secured or unsecured, and for such loans and advances and credit and guarantees, to make, execute and deliver promissory notes and other written obligations or evidence of indebtedness of Corporation, applications for letters of credit, instruments or guarantee and indemnity and agreements of undertakings, general or specific, with respect to any of the foregoing, and as security for the payment of loans, advances, indebtedness, guarantees and liabilities of, or credit given to, Corporation or others to pledge, hypothecate, mortgage, assign, transfer , grant liens and security interests in, give rights with respect to, endorse and deliver property of any description, real or personal, and any interest therein and evidence of any thereof at any time held by Corporation, and to execute mortgages, deeds of trust, security agreements, instruments of transfer, assignment or pledge, powers of attorney and other agreements or instruments which may be necessary or desirable in connection therewith, and also to sell to, or discount with, Bank, commercial paper, bills receivable, stocks, bonds or any other securities or property at any time held by Corporation, and to that end to endorse, assign, transfer and deliver the same; to execute and deliver instruments or agreements of subordination and assignment satisfactory to Bank and also to give any orders or consents for the delivery, sale, exchange or other disposition of any property or interest therein or evidence thereof belonging to Corporation and at any time in the hands of Bank, whether as collateral or otherwise; and to execute and deliver such agreements, instruments and documents and to such other acts and things as may be necessary or desirable or required by Bank in connection with any of the foregoing and Bank is hereby authorized to honor, accept and execute any of the transactions described above.

8. All loans, discounts and advances heretofore obtained on behalf of Corporation and all notes and other obligations or evidences thereof of Corporation held by Bank are hereby approved, ratified, and confirmed.

9. Corporation does hereby give to Bank a continuing lien for the amount of any and all liabilities and obligations of Corporation to Bank and claims of every nature and description of Bank against Corporation, whether now existing or hereafter incurred, originally contracted with Bank and/or with another or others and now or hereafter owing to or acquired in any manner by Bank, whether contracted by Corporation alone of jointly and/or severally with another or others, absolute or contingent, secured or unsecured, matured or unmatured upon any and all moneys, securities and any and all other property of Corporation and the proceeds thereof, now or hereafter actually or constructively held or received by or in transit in any manner to or from Bank, its correspondents or agents from or for Corporation, whether for safekeeping, custody, pledge, transmission, collection or otherwise coming into the possession of Bank in any way.

10. In case of conflicting claims or disputes, or doubt on Bank's part as to the validity, extent, modification, revocation or exercise of any of the authorities herein contained in Bank may but need not recognize nor give any effect to any notice from any Officer, or from any other person, purporting to cancel, restrict or change any of said authorities, or the exercise thereof, unless Bank is required to do so by the judgment, decree or order of a court having Jurisdiction of the subject matter and of the parties to such conflicting claims or disputes.

11. Corporation agrees to be bound by the Terms and Conditions for Business Accounts and Services, currently in effect and as amended hereafter, as well as any signature card, deposit ticket, checkbook, passbook, statement of account, receipt instrument, document or other agreements, such as but not limited to, funds transfer agreements, delivered or made available to Corporation from Bank and by all notices posted at the office of Bank at which the account of Corporation is maintained, in each case with the same effect as if each and every term thereof were set forth in full herein and made part hereof.

12. The Officers of Corporation or any one or more of them are hereby authorized to act for Corporation in all other matters and transactions relating to any of its business with Bank including, but not limited to, the execution and delivery of any agreements or contracts necessary to effect the foregoing Resolutions.

06012

JPMorgan Chase Bank

CHASE

06013

Corporate Resolutions

I, the undersigned Secretary, hereby certify to JPMorgan Chase Bank, that at a meeting of the Board of Directors of COMPUTER AIDED SURGERY INC NIST ATP DMT PROGRAM ("Corporation") a corporation organized and existing under the laws of NY duly called and duly held on the 21 day of November, 2001, the following Resolutions were duly adopted, and that the said Resolutions have been entered upon the regular minute books of the Corporation, are in accordance with the By-Laws and are now in full force and effect.

RESOLVED:

1. The Officers of Corporation, or any one or more of them, are hereby authorized to open a bank account or accounts from time to time with JPMorgan Chase Bank and its subsidiaries and affiliates (each being hereinafter referred to as "Bank") for and in the name of Corporation with such title or titles as he or they may designate.

2. The President
(Indicate by Title person(s) authorized, for example, President, Treasurer, etc.)

of Corporation, signing Singly
(For purpose of signing items, indicate for example, singly, any two, etc.)

and their successors and any other person hereafter authorized by any means to sign on behalf of Corporation ("Authorized Person(s)") are hereby authorized to sign, by hand or facsimile (including, but not limited to, computer generated) signature(s), checks, drafts, acceptances and other instruments (hereinafter each collectively referred to as "Item(s)"). Notwithstanding the above, any Authorized Person is authorized singly to: (1) initiate Automated Clearing House ("ACH") debits without a signature; (2) initiate payments by use of Depository Transfer Checks ("DTC") without a signature other than the name of Corporation printed on the DTC; or (3) give instructions, by means other than the signing of an Item, with respect to any account transaction, including, but not limited to, the payment, transfer or withdrawal of funds by wire, computer or other electronic means, or otherwise, or of money, credits, items or property at any time held by Bank for account of Corporation ("Instructions").

3. Bank is hereby authorized to honor and pay Items, whether signed by hand or by facsimile (including, but not limited to, computer generated) signature(s). In the case of facsimile signatures, Bank is authorized to pay any Item if the signature, regardless of how or by whom affixed, and whether or not the form of signature used on such Item was actually prepared by or for Corporation, resembles the specimens filed with Bank by Corporation. Bank if further authorized to honor and pay DTCs, ACHs, Instructions, and other orders given singly by any Authorized Person, including such as may bring about or increase an overdraft and such as may be payable to or for the benefit of any Authorized Person or other Officer or employee individually, without inquiry as to the circumstances of the issuance or the disposition of the proceeds thereof and without limit as to amount.

4. Bank is hereby authorized to accept for deposit, for credit, or for collection, or otherwise, Items endorsed by any person or by stamp or other impression in the name of Corporation without inquiry as to the circumstances of the endorsement or any lack or endorsement or the disposition of the proceeds.

5. Any one of the Authorized Person(s) of Corporation are hereby authorized to secure from Bank one or more Chase Business Banking Card(s) (the "Card(s)") on behalf of Corporation which may be used by any cardholder named by such Authorized Person(s) to initiate electronic fund transactions as described in the Chase Business Banking Card Agreement (the "Agreement") with respect to any and all such accounts of Corporation as Corporation or such Authorized Person(s) may designate, including without limitation, transfers from business credit line accounts. Such Authorized Persons(s) be, and each of them hereby is, further authorized to execute and deliver in the name and on behalf of this Corporation an Agreement and supporting

a corporation organized and existing under the laws of NY
duly called and duly held on the 21 day of November, 2001, the following Resolutions were duly adopted, and that the said Resolutions have been entered upon the regular minute books of the Corporation, are in accordance with the By-Laws and are now in full force and effect.

RESOLVED:

1. The Officers of Corporation, or any one or more of them, are hereby authorized to open a bank account or accounts from time to time with JPMorgan Chase Bank and its subsidiaries and affiliates (each being hereinafter referred to as "Bank") for and in the name of Corporation with such title or titles as he or they may designate.

2. The President
(Indicate by Title person(s) authorized, for example, President, Treasurer, etc.)

of Corporation, signing Singly
(For purpose of signing items, indicate for example, singly, any two, etc.)
and their successors and any other person hereafter authorized by any means to sign on behalf of Corporation ("Authorized Person(s)") are hereby authorized to sign, by hand or facsimile (including, but not limited to, computer generated) signature(s), checks, drafts, acceptances, and other instruments (hereinafter each collectively referred to as "Item(s)"). Notwithstanding the above, any Authorized Person is authorized singly to: (1) initiate Automated Clearing House ("ACH") debits without a signature; (2) initiate payments by use of Depository Transfer Checks ("DTC") without a signature other than the name of Corporation printed on the DTC; or (3) give instructions, by means other than the signing of an Item, with respect to any account transaction, including, but not limited to, the payment, transfer or withdrawal of funds by wire, computer or other electronic means, or otherwise, or of money, credits, items or property at any time held by Bank for account of Corporation ("Instructions").

3. Bank is hereby authorized to honor and pay Items, whether signed by hand or by facsimile (including, but not limited to, computer generated) signature(s). In the case of facsimile signatures, Bank is authorized to pay any Item if the signature, regardless of how or by whom affixed, and whether or not the form of signature used on such Item was actually prepared by or for Corporation, resembles the specimens filed with Bank by Corporation. Bank if further authorized to honor and pay DTCs, ACHs, Instructions, and other orders given singly by any Authorized Person, including such as may bring about or increase an overdraft and such as may be payable to or for the benefit of any Authorized Person or other Officer or employee individually, without inquiry as to the circumstances of the issuance or the disposition of the proceeds thereof and without limit as to amount.

4. Bank is hereby authorized to accept for deposit, for credit, or for collection, or otherwise, Items endorsed by any person or by stamp or other impression in the name of Corporation without inquiry as to the circumstances of the endorsement or any lack or endorsement or the disposition of the proceeds.

5. Any one of the Authorized Person(s) of Corporation are hereby authorized to secure from Bank one or more Chase Business Banking Card(s) (the "Card(s)") on behalf of Corporation which may be used by any cardholder named by such Authorized Person(s) to initiate electronic fund transactions as described in the Chase Business Banking Card Agreement (the "Agreement") with respect to any and all such accounts of Corporation as Corporation or such Authorized Person(s) may designate, including without limitation, transfers from business credit line accounts. Such Authorized Persons(s) be, and each of them hereby is, further authorized to execute and deliver in the name and on behalf of this Corporation an Agreement and supporting documentation governing the issuance and use of such Cards with such changes, if any, as the Authorized Person(s) executing the same shall approve, and to otherwise conduct any business whatsoever relative to the account(s) and Cards as may be necessary or advisable in order to carry out the full intent and purpose of said Agreement and of these resolutions.

N/A
(Indicate account numbers to be accessed by Card)

06014

13. Bank is hereby released from any liability and shall be indemnified against any loss, liability or expense arising from honoring any of these Resolutions.

14. Subject to paragraph 10 above, each of the foregoing Resolutions and the authority thereby conferred shall remain in full force and effect until written notice of revocation or modification by presentation of new Corporate Resolutions and signature cards shall be received by Bank; provided that such notice shall not be effective with respect to any revocation or modification ot said authorities until Bank shall have had a reasonable opportunity to act thereon following receipt of such notice or with respect to any checks or other instruments for the payment of money or the withdrawal of funds dated on or prior to the date of such notice, but presented to Bank after the receipt of such notice. The Secretary or any Assistant Secretary or any other Officer of Corporation is hereby authorized and directed to certify, under the seal of Corporation or not, but with like effect in the latter case, to Bank the foregoing Resolutions, the names of the Officers and other representatives of Corporation and any changes from time to time in the said Officers and representatives and specimens or their respective signatures. Bank may conclusively assume that persons at any time certified to it to be Officers or other representatives of Corporation continue as such until receipt by Bank of written notcie to the contrary.

I FURTHER CERTIFY that the persons herein designated as Officers of Corporation have been duly elected to and now hold the offices in Corporation set opposite their respective names and that the following are the authentic, official signatures of the said respective Officers and of the named signatories who are not Corporate Officers, to wit:

Name (Typewritten or Printed)	Office	Signature
x Dr. David B. Karron	President	
	Vice President	
	Secretary	
	Treasurer	

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary and affixed the seal of the said Corporation this 21 day of January, 2021.

- Attest (Second Officer)

Secretary

Signature

Title

06015

new Corporate Resolutions and signature cards shall be received by Bank, provided that such notice shall not be effective with respect to any revocation or modification ot said authorities until Bank shall have had a reasonable opportunity to act thereon following receipt of such notice or with respect to any checks or other instruments for the payment of money or the withdrawal of funds dated on or prior to the date of such notice, but presented to Bank after the receipt of such notice. The Secretary or any Assistant Secretary or any other Officer of Corporation is hereby authorized and directed to certify, under the seal of Corporation or not, but with like effect in the latter case, to Bank the foregoing Resolutions, the names of the Officers and other representatives of Corporation and any changes from time to time in the said Officers and representatives and specimens or their respective signatures. Bank may conclusively assume that persons at any time certified to it to be Officers or other representatives of Corporation continue as such until receipt by Bank of written notcie to the contrary.

I FURTHER CERTIFY that the persons herein designated as Officers of Corporation have been duly elected to and now hold the offices in Corporation set opposite their respective names and that the following are the authentic, official signatures of the said respective Officers and of the named signatories who are not Corporate Officers, to wit:

Name (Typewritten or Printed)	Office	Signature
x Dr. David B. Kerron	President	
	Vice President	
	Secretary	
	Treasurer	

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary and affixed the seal of the said Corporation this 11 day of November, 2021.

- Attest (Second Officer)

Secretary

Signature

Title

- Note: In case the Secretary is authorized to sign by the above Resolutions, this certificate should be attested by a second Officer of Corporation.

Form507.2

06016

TESTING: EXCLUDED PARTIES

EPLS

Excluded Parties Listing System

Search Menu - rrent Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SN/TIN

Archive Menu - st Exclusions
- Name
- Multiple Names

SDN and Blocked rsons List - Terrorist & ug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

Search Results for Parties Excluded

Multiple Partial Name(s) :
Advanced Technolgy Group;
James Cox;
Abraham Karron;
George Wolberg;
Scott Albin;

As of 19-Sep-2003

No records were found matching this criteria.

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

AAA Bobby APPROVED

06018

EPLS

xcluded Parties Listing System

Search Menu - urrent Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SSN/TIN

Archive Menu - ist Exclusions
- Name
- Multiple Names

SDN and Blocked ersons List - Terrorist & ug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

Search Results for Parties Excluded

Multiple Partial Name(s) :
The Jackson Group;
Ken Jackson;

As of 19-Sep-2003

No records were found matching this criteria.

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

AAA Bobby APPROVED

06019

EPLS

Excluded Parties Listing System

Search Menu - Current Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SSN/TIN

Archive Menu - Past Exclusions
- Name
- Multiple Names

SDN and Blocked Persons List - Terrorist & Drug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

Search Results for Parties Excluded

Multiple Partial Name(s) :
Thorn;
Webworks;
General Computer and Service;
Silicon City;
Homefront Hardware;

As of 19-Sep-2003

No. of Debar Transactions for this result : 30

None of the hits were for parties indicated on

Show | Download

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

AAA Bobby APPROVED

06020

EPLS

Excluded Parties Listing System

' Search Menu -
urrent Exclusions
' Name
' Multiple Names
' DUNS
' Agency
' State/Country
' Action Dates
' Termination Dates
' Exact Name and
SSN/TIN

' Archive Menu -
ist Exclusions
' Name
' Multiple Names

' SDN and Blocked
rsons List - Terrorist &
ug Trafficking

' Denied Persons List

' View Agency Contacts

' Related Links
' Debar Maintenance
' Administration

Search Results for Parties Excluded

Multiple Partial Name(s) :
Margaret Ferrand;
Rosalee P. Metz;
Elisha Gurfein;
Peter Ross;
Robert Benedict;

As of 19-Sep-2003

No records were found matching this criteria.

★FAQ

★Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

★View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

★Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

AAA Bobby APPROVED

06021

EPLS

Excluded Parties Listing System

Search Menu - Current Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SSN/TIN

Archive Menu - List Exclusions
- Name
- Multiple Names

SDN and Blocked Persons List - Terrorist & Drug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

Search Results for Parties Excluded

Multiple Partial Name(s) :
Matthew Rothman;
Daniel Karron;

As of 19-Sep-2003

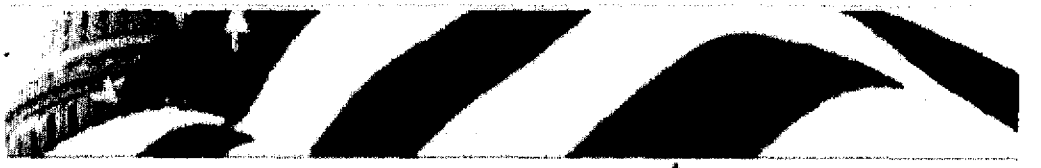
No records were found matching this criteria.

AAA Bobby APPROVED

06022

EPLS

Excluded Parties Listing System



Search Menu - Current Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SSN/TIN

Archive Menu - Past Exclusions
- Name
- Multiple Names

SDN and Blocked Persons List - Terrorist & Drug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

Search Results for Parties Excluded

Multiple Partial Name(s) :
Frederica Miller;
Joel Bernstein;
Jill Feldman;
Pennie & Edmonds;

As of 19-Sep-2003

No records were found matching this criteria.

AAA Bobby APPROVED

06023

EPLS

Excluded Parties Listing System

Search Menu - Current Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SSN/TIN

Archive Menu - Past Exclusions
- Name
- Multiple Names

SDN and Blocked Persons List - Terrorist & Drug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

Search Results for Parties Excluded

by Exact Name : Joan M. Hayes

As of 19-Sep-2003

No records were found matching this criteria.

AAA Bobby APPROVED

06024

EPLS

Excluded Parties Listing System

Search Menu - Current Exclusions
- Name
- Multiple Names
- DUNS
- Agency
- State/Country
- Action Dates
- Termination Dates
- Exact Name and SSN/TIN

Archive Menu - Past Exclusions
- Name
- Multiple Names

SDN and Blocked Persons List - Terrorist & Drug Trafficking

Denied Persons List

View Agency Contacts

Related Links
- Debar Maintenance
- Administration

Search Results for Parties Excluded

Multiple Exact Name(s) :
Edward P. Hayes;
Michael F. Hayes;
Mary C. Hayes;
Mary C. Grande;
Joan M. Hayes;

As of 19-Sep-2003

No records were found matching this criteria.

FAQ

Reports Menu
- Lists Report
- Supplemental Report
- Agency Report
- Supplemental Agency Report
- State/Country Report
- Lists Data Report
- Supplemental Data Report
- Cause and Treatment Code

View Cause and Treatment Code Descriptions
- Reciprocal Codes
- Procurement Codes
- Nonprocurement Codes

Contact Information
- Email: support@epls.gov
- Phone: 1-866-GSA-EPLS (1-866-472-3757)

AAA Bobby APPROVED

06025

TESTING: FORMS 269/269A & 272

FORM 269/269A

06027

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Forms 269/269A

Reports were provided for the following quarters

12/31/01	FF-1
3/31/02	FF-2
6/30/02	FF-3
9/30/02	FF-4

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of
NIST ATP	70NANB1H3050	0348-0039	1 of 1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc., 300 East 33rd Street, Suite 4N, New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	12/31/2001	10/01/2001	12/31/2001

10. Transactions:	I Previously Reported	II This Period	III Cumulative	
a. Total outlays		$219,582.58	$219,582.58	F
b. Refunds, rebates, etc.				
c. Program income used in accordance with the deduction alternative				
d. Net outlays *(Line a, less the sum of lines b and c)*		$219,582.58	$219,582.58	F
Recipient's share of net outlays, consisting of:				
e. Third party (in-kind) contributions				
f. Other Federal awards authorized to be used to match this award				
g. Program income used in accordance with the matching or cost sharing alternative				
h. All other recipient outlays not shown on lines e, f or g		$9,582.58	$9,582.58	F
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*		$9,582.58	$9,582.58	F
j. Federal share of net outlays *(line d less line i)*		$210,000.00	$210,000.00	F
k. Total unliquidated obligations				
l. Recipient's share of unliquidated obligations				
m. Federal share of unliquidated obligations				
n. Total Federal share *(sum of lines j and m)*		$210,000.00	$210,000.00	F
o. Total Federal funds authorized for this funding period		$210,000.00	$210,000.00	F
p. Unobligated balance of Federal funds *(Line o minus line n)*				
Program income, consisting of:				
q. Disbursed program income shown on lines c and/or g above				
r. Disbursed program income using the addition alternative				
s. Undisbursed program income				
t. Total program income realized *(Sum of lines q, r and s)*				

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

06029

See Legend FF-6

FF-1

FINANCIAL STATUS REPORT
(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
01/01/2002	03/31/2002	10/01/2001	03/31/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative	
a. Total outlays	$219,582.58	$188,213.64	$407,796.22	F
b. Recipient share of outlays	$9,582.58	$8,213.64	$17,796.22	F
c. Federal share of outlays	$210,000.00	$180,000.00	$390,000.00	F
d. Total unliquidated obligations				
e. Recipient share of unliquidated obligations				
f. Federal share of unliquidated obligations				
g. Total Federal share (Sum of lines c and f)	$210,000.00	$180,000.00	$390,000.00	F
h. Total Federal funds authorized for this funding period	$210,000.00	$180,000.00	$390,000.00	F
i. Unobligated balance of Federal funds (Line h minus line g)				

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

06030

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

06030

FF-2

See Legend FF-6

FINANCIAL STATUS REPORT

(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	04/01/2002	06/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative	
a. Total outlays	$407,796.22	$208,726.84	$616,523.06	F
b. Recipient share of outlays	$17,796.22	$8,726.84	$26,523.06	F
c. Federal share of outlays	$390,000.00	$200,000.00	$590,000.00	F
d. Total unliquidated obligations				
e. Recipient share of unliquidated obligations				
f. Federal share of unliquidated obligations				
g. Total Federal share (Sum of lines c and f)			$590,000.00	F
h. Total Federal funds authorized for this funding period			$800,000.00	
i. Unobligated balance of Federal funds (Line h minus line g)			$210,000.00	F

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**

06031

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

FF-3

See Legend FF-6

FINANCIAL STATUS REPORT

(Short Form)
(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)

Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 665	☒ Yes ☐ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See Instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/01/2001	09/30/2002	07/01/2002	09/30/2002

10. Transactions	I Previously Reported	II This Period	III Cumulative	
a. Total outlays	$616,523.06	$212,976.94	$829,500.00	F
b. Recipient share of outlays	$26,523.06	$2,976.94	$29,500.00	F
c. Federal share of outlays	$590,000.00	$210,000.00	$800,000.00	F
d. Total unliquidated obligations				
e. Recipient share of unliquidated obligations				
f. Federal share of unliquidated obligations				
g. Total Federal share (Sum of lines c and f)			$800,000.00	F
h. Total Federal funds authorized for this funding period			$800,000.00	A
i. Unobligated balance of Federal funds (Line h minus line g)			$0.00	F

11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D B Karron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted

06032

Standard Form 269A (REV 4-88)
Prescribed by OMB Circulars A-102 and A-110

See Legend FF-L

FF-A

FINANCIAL STATUS REPORT
(Short Form)

(for information)

Please type or print legibly. The following general instructions explain how to use the form itself. You may need additional information to complete certain items correctly, or to decide whether a specific item is applicable to this award. Usually, such information will be found in the Federal agency's grant regulations or in the terms and conditions of the award. You may also contact the Federal agency directly.

Item	Entry

1, 2 and 3. Self-explanatory.

4. Enter the employer identification number assigned by the U.S. Internal Revenue Service.

5. Space reserved for an account number or other identifying number assigned by the recipient.

6. Check yes only if this is the last report for the period shown in item 8.

7. Self-explanatory.

8. Unless you have received other instructions from the awarding agency, enter the beginning and ending dates of the current funding period. If this is a multi-year program, the Federal agency might require cumulative reporting through consecutive funding periods. In that case, enter the beginning and ending dates of the grant period, and in the rest of these instructions, substitute the term "grant period" for "funding period."

9. Self-explanatory.

10. The purpose of columns, I, II and III is to show the effect of this reporting period's transactions on cumulative financial status. The amounts entered in column I will normally be the same as those in column III of the previous report in **the same funding period.** If this is the first or only report of the funding period, leave columns I and II blank. If you need to adjust amounts entered on previous reports, footnote the column I entry on this report and attach an explanation.

10a. Enter total program outlays less any rebates, refunds, or other credits. For reports prepared on a cash basis, outlays are the sum of actual cash disbursements for direct costs for goods and services, the amount of indirect expense charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase or decrease in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subgrantees and other payees, and other amounts becoming owed under programs for which no current services or performances are required, such as annuities, insurance claims, and other benefit payments.

10b. Self-explanatory.

10c. Self-explanatory.

10d. Enter the amount of unliquidated obligations, including unliquidated obligations to subgrantees and contractors.

Unliquidated obligations on a cash basis are obligations incurred, but not yet paid. On an accrual basis, they are obligations incurred, but for which an outlay has not yet been recorded.

Do not include any amounts on line 10d that have been included on lines 10a, b or c.

On the final report, line 10d must be zero.

10e, f, g, h and i. Self-explanatory.

11a. Self-explanatory.

11b. Enter the indirect cost rate in effect during the reporting period.

11c. Enter the amount of the base against which the rate was applied.

11d. Enter the total amount of indirect costs charged during the report period.

11e. Enter the Federal share of the amount in 11d.

Note: If more than one rate was in effect during the period shown in item 8, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the project, and the Federal share of indirect expense charged to the project to date.

06033

Form 269/269A

Legend

√ agreed to prior report

F footed and/or cross footed

√ agreed ledger check log for award funding rec'd during the period reported

A agreed to ATP award funding for first year

X1 reports recipient's match which was not made to project

X2 includes recipient's match which was not made to project (see X1)

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Form 269/269A

Exceptions Noted

Client match was reported as a source of funds. Client match was not made.

Funds deposited by client were a repayment of funds which were "borrowed" for business / personal reasons from NIST funds.

Above was discussed with Ms. Faulds
Ledger was adjusted to not report "match."

FORM 272

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Form 272

Reports were provided for the following months:

November 2001	EE-1
December 2001	EE-2
February 2002	EE-3
March	EE-4
April	EE-5
May	EE-6
June	EE-7
July	EE-8
September	EE-9

Reports were not provided for:
Oct 2001 (not an exception - no funding received until 10/26/02
Jan 2002
August 2002

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgeru, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number	5. Recipient's account number or identifying number
70NANB1H3050	131 068 299 685
6. Letter of credit number	7. Last payment voucher number

Give total number for this period

8. Payment Vouchers credited to your account	9. Treasury checks received *(whether or not deposited)*

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*	TO *(month, day, year)*
November 1, 2001	November 30, 2001

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period (rec'd 10/26/01)	$ 150,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	$150,000.00
f. Gross disbursements	150,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	$150,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period (D-C (12463-92))	$ X1 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL	SIGNATURE	DATE REPORT SUBMITTED
		Decmber 19, 2001
	TYPED OR PRINTED NAME AND TITLE: Dr.D.B. Karron, President	TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

06038

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

EE-1

See Legend EE-11

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: December 1, 2001

TO *(month, day, year)*: December 31, 2001

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period (recd 12/5/01)	$ 60,000.00 ✓1
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	$60,000.00 F
f. Gross disbursements	60,000.00 X2
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	$60,000.00 F
i. Adjustments of prior periods	
j. Cash on hand end of period (C (3/11/15))	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: D.B. Karron, Ph.D. — D. B. Karron, Ph.D. President and C.E.O. — D B Karron

DATE REPORT SUBMITTED: January 11, 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

sf272dec.max

06039

See Legend EE-1

EE-2

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: February 1, 2002

TO *(month, day, year)*: February 28, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period (rec'd 1/23/02)	$ 60,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	60,000.00
f. Gross disbursements	60,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	60,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period (C. 49522 68)	$ X1 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL	SIGNATURE	DATE REPORT SUBMITTED
	TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President	TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

06040

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: March 1, 2002

TO *(month, day, year)*: March 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	rec'd 2/20/02	$ 60,000.00 M
b. Letter of credit withdrawls		
c. Treasury check payments		
d. Total receipts *(Sum of lines b and c)*		
e. Total cash available *(Sum of lines a and d)*		60,000.00 F
f. Gross disbursements		60,000.00 X2
g. Federal share of program income		
h. Net disbursements *(Line f minus line g)*		60,000.00 F
i. Adjustments of prior periods		
j. Cash on hand end of period	C 22063 50	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 3/10/2001

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

06041

See Legend EE-11

EE-4

*FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received (whether or not deposited):

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM (month, day, year): April 1, 2002

TO (month, day, year): April 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a.	Cash on hand beginning of reporting period — rec'd 3/22/02	$ 60,000.00
b.	Letter of credit withdrawls	
c.	Treasury check payments	
d.	Total receipts *(Sum of lines b and c)*	
e.	Total cash available *(Sum of lines a and d)*	60,000.00
f.	Gross disbursements	60,000.00
g.	Federal share of program income	
h.	Net disbursements *(Line f minus line g)*	60,000.00
i.	Adjustments of prior periods	
j.	Cash on hand end of period — C (1930 42)	$ X1 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 6/13/2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE (Area Code, Number, Extension): 212-686-8748

THIS SPACE FOR AGENCY USE

06042 See Legend EE-11

EE-K

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: May 1, 2002

TO *(month, day, year)*: May 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period (rec'd 5/1/02)	$ 70,000.00
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	70,000.00
f. Gross disbursements	70,000.00
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	70,000.00
i. Adjustments of prior periods	
j. Cash on hand end of period (e 70996.56 − 70000.00 = 996.56)	$ X1 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

funding for June
balance for report

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE:

DATE REPORT SUBMITTED: 14-06-2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: June 1, 2002

TO *(month, day, year)*: June 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	need 5/21/02	$ 70,000.00 N1
b. Letter of credit withdrawls		
c. Treasury check payments		
d. Total receipts *(Sum of lines b and c)*		
e. Total cash available *(Sum of lines a and d)*		70,000.00 F
f. Gross disbursements		70,000.00 X2
g. Federal share of program income		
h. Net disbursements *(Line f minus line g)*		70,000.00 F
i. Adjustments of prior periods		
j. Cash on hand end of period	C 8754.16	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 12 July 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

06044

See Legend EE-11

FE-1

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: July 1, 2002

TO *(month, day, year)*: July 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period — recd 7/2/02	$ 70,000.00 M
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	70,000.00 F
f. Gross disbursements	70,000.00 X2
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	70,000.00 F
i. Adjustments of prior periods	
j. Cash on hand end of period — C 64612.66	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income — - 5387.84 F	$ Interest for Report - 70 000.00 Funding for Aug
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: Dr. D B Karron

DATE REPORT SUBMITTED: 12 Aug 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06045 See Legend EE-11

FF-F

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: September 1, 2002

TO *(month, day, year)*: September 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period rec'd 9/6/02	$ 70,000.00 V
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	70,000.00 F
f. Gross disbursements	70,000.00 X2
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	70,000.00 F
i. Adjustments of prior periods	
j. Cash on hand end of period − 59492 59 C	$ X1 0.00 F

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: [signature]

DATE REPORT SUBMITTED: 15 Oct 2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

06046 See Legend EE-11

EE-9

INSTRUCTIONS (for information)

Public reporting burden for this collection of information is estimated to average 120 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0003), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

Please type or print legibly. Items 1, 2, 8, 9, 10, 11d, 11e, 11h, and 15 are self explanatory, specific instructions for other items are as follows:

Item	Entry
3	Enter Employer Identification Number (EIN) assigned by the U.S. Internal Revenue Service or the FICE (institution) code.
4	If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272A, Report of Federal Cash Transactions - Continued. Enter Federal grant number, agreement number, or other identifying numbers if requested by sponsoring agency.
5	This space reserved for an account number or other identifying number that may be assigned by the recipient.
6	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.
7	Enter the voucher number of the last letter-of-credit payment voucher (Form TUS 5401) that was credited to your account.
11a	Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.
11b	Enter total amount of Federal funds received through payment vouchers (Form TUS 5401) that were credited to your account during the reporting period.
11c	Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.
11f	Enter the total Federal cash disbursements, made during the reporting period, including cash received as program income. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors; the gross amount of direct salaries and wages, including the employee's share of benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.
11g	Enter the Federal share of program income that was required to be used on the project or program by the terms of the grant or agreement.
11i	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for which adjustment was made, and enter an explanation for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
11j	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
12	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
13a	Enter the amount of interest earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
13b	Enter the amount of advance to secondary recipients included in item 11h.
14	In addition to providing explanations as required above, give additional explanation deemed necessary by the recipient and for information required by the Federal sponsoring agency in compliance with governing legislation. Use plain sheets of paper if additional space is required.

06047

EE_10

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Form 272

Legend

✓	agreed to award funding rec'd. Date inputted in pencil was obtained from G/L cash receipts / disbursement registers
F	footed
C	cash balance from G/L cash receipts / disbursements register at end of period reported. (see X1)
D	Cash balances referenced in C were from CASI register. NIST Trust account was not yet established. Not regarded as an exception.
●	
X1	Cash balance reported did not agree to cash balance in G/L
X2	did not report actual project expenses as req'd by report

CASI
Program-Specific Audit and Attestation
ATP Cooperative Agreement Award # 70NANB1H3050
For the Year Ended September 30, 2002

Form 222

Exceptions Noted

1. Reports were not available / provided for Jan 2002 + August 2002

2. Reports reviewed were not properly prepared (see Legends X-1 + X-2)

DOCUMENTS PBC

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See Instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGE

1. TYPE OF PAYMENT REQUESTED — a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT; b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST: 1

6. EMPLOYER IDENTIFICATION NUMBER: 13-388-9180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER:

8. PERIOD COVERED BY THIS REQUEST — FROM (month, day, year): Oct 1, 2001 — TO (month, day, year): Oct 31,2001

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street, Suite 4N
City, State and ZIP Code: New York, New York 10016

10. PAYEE (Where check is to be sent if different than item 9)
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➡	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)	$ 0	$	$	$
b. Less: Cumulative program income	0			
c. Net program outlays (Line a minus line b)	0			
d. Estimated net cash outlays for advance period	$150,000			
e. Total (Sum of lines c & d)	$150,000			
f. Non-Federal share of amount on line e	$150,000			
g. Federal share of amount on line e	$150,000			
h. Federal payments previously requested	0			
i. Federal share now requested (Line g minus line h)				
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (Line a minus line b)	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06051

13. CERTIFICATION		
I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL D. B. Karron, PhD TYPED OR PRINTED NAME AND TITLE Dr. D. B. Karron	DATE REQUEST SUBMITTED 12 Oct 2001 TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212 686 8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET, SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11c, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c), is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity.

Item	*Entry*
	If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 BACK (Rev. 1-97)

06052

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGE

1. TYPE OF PAYMENT REQUESTED — a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT; b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-388 9180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER:

8. PERIOD COVERED BY THIS REQUEST — FROM (month, day, year): November 1, 2001 — TO (month, day, year): November 30, 2001

9. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10017

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➡	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$
b. Less: Cumulative program income				
c. Net program outlays *(Line a minus line b)*				
d. Estimated net cash outlays for advance period	$60,000			
e. Total *(Sum of lines c & d)*				
f. Non-Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested	$150,000			
i. Federal share now requested *(Line g minus line h)*				
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06053

13. CERTIFICATION		
I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL D. B. Kerron PhD D.B. Kerron, PhD, President and CEO	DATE REQUEST SUBMITTED November 16, 2001 TELEPHONE (AREA CODE, NUMBER, EXTENSION) +1 (212) 686 8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET, SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11c, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c), is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity.

Item	Entry
	If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED — a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT; b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST — FROM (month, day, year): February 1, 2002 — TO (month, day, year): February 28, 2002

9. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➤		(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*		$ 282,308.65	$	$	$ 282,308.65
b. Less: Cumulative program income		0.00			0.00
c. Net program outlays *(Line a minus line b)*		282,308.65			282,308.65
d. Estimated net cash outlays for advance period		62,735.26			62,735.26
e. Total *(Sum of lines c & d)*		345,043.91			345,043.91
f. Non-Federal share of amount on line e		15,043.91			15,043.91
g. Federal share of amount on line e		330,000.00			330,000.00
h. Federal payments previously requested		270,000.00			270,000.00
i. Federal share now requested *(Line g minus line h)*		60,000.00	0.00	0.00	60,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month	60,000.00			60,000.00
	2nd month	60,000.00			60,000.00
	3rd month	60,000.00			60,000.00

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$ 0.00

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D. B. Karron, Ph.D. President and C.E.O.	DATE REQUEST SUBMITTED January 11, 2002
	TYPED OR PRINTED NAME AND TITLE Dr D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: March 1, 2002
TO *(month, day, year)*: March 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►		(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*		$	$	$	$ 345,095.88
b. *Less:* Cumulative program income					0.00
c. Net program outlays *(Line a minus line b)*					345,095.88
d. Estimated net cash outlays for advance period					62,698.21
e. Total *(Sum of lines c & d)*					407,794.09
f. Non-Federal share of amount on line e					17,794.09
g. Federal share of amount on line e					390,000.00
h. Federal payments previously requested					330,000.00
i. Federal share now requested *(Line g minus line h)*					60,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month				60,000.00
	2nd month				60,000.00
	3rd month				60,000.00

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$ 0.00

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06057

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "Total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06058

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED: a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT; b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST: FROM (month, day, year): April 1, 2002 TO (month, day, year): April 30, 2002

9. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 407,821.82
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				407,821.82
d. Estimated net cash outlays for advance period				62,741.81
e. Total *(Sum of lines c & d)*				470,563.63
f. Non-Federal share of amount on line e				20,563.63
g. Federal share of amount on line e				450,000.00
h. Federal payments previously requested				390,000.00
i. Federal share now requested *(Line g minus line h)*				60,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06059

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06060

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See Instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: May 1, 2002
TO *(month, day, year)*: May 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 476,783.10
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				476,783.10
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				543,728.30
f. Non-Federal share of amount on line e				23,728.30
g. Federal share of amount on line e				520,000.00
h. Federal payments previously requested				450,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06061

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 4/10/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06062

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): June 1, 2002
TO (month, day, year): June 30, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE (Where check is to be sent if different than item 9)
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➡	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (As of date)	$	$	$	$ 549,973.55
b. Less: Cumulative program income				0.00
c. Net program outlays (Line a minus line b)				549,973.55
d. Estimated net cash outlays for advance period				66,945.20
e. Total (Sum of lines c & d)				616,918.75
f. Non-Federal share of amount on line e				26,918.75
g. Federal share of amount on line e				590,000.00
h. Federal payments previously requested				520,000.00
i. Federal share now requested (Line g minus line h)				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (Line a minus line b)	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06063

13. CERTIFICATION		
I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 5/13/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET, SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06064

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM *(month, day, year)*: July 1, 2002
TO *(month, day, year)*: July 31, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 621,853.37
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				621,853.37
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				688,798.57
f. Non-Federal share of amount on line e				28,798.57
g. Federal share of amount on line e				660,000.00
h. Federal payments previously requested				590,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06065

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item — *Entry*

2 Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.

4 Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.

6 Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.

7 This space is reserved for an account number or other identifying number that may be assigned by the recipient.

8 Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.

Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.

11 The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "Total" column on the first page.

11a Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts) in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.

11b Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.

11d Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.

13 Complete the certification before submitting this request.

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED — a. "X" one or both boxes: [X] ADVANCE [ ] REIMBURSEMENT; b. "X" the applicable box: [ ] FINAL [ ] PARTIAL

2. BASIS OF REQUEST: [X] CASH [ ] ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST — FROM (month, day, year): August 1, 2002 — TO (month, day, year): August 31, 2002

9. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:

Number and Street:

City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 694,907.77
b. Less: Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				694,907.77
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				761,852.97
f. Non-Federal share of amount on line e				31,852.97
g. Federal share of amount on line e				730,000.00
h. Federal payments previously requested				660,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

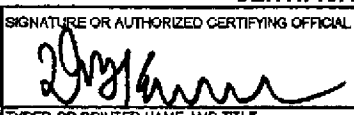
AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06067

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL 	DATE REQUEST SUBMITTED July 17 2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

06068

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
   a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
   b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANR1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
   FROM (month, day, year): September 1, 2002
   TO (month, day, year): September 30, 2002

9. RECIPIENT ORGANIZATION
   Name: Computer Aided Surgery, Inc.
   Number and Street: 300 East 33rd Street Suite 4N
   City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
   Name:
   Number and Street:
   City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➡	(a)	(b)	(c)	TOTAL
a. Total program outlays to date (*As of date*)	$	$	$	$ 769,554.40
b. Less: Cumulative program income				0.00
c. Net program outlays (*Line a minus line b*)				769,544.40
d. Estimated net cash outlays for advance period				66,945.60
e. Total (*Sum of lines c & d*)				836,500.00
f. Non-Federal share of amount on line e				36,500.00
g. Federal share of amount on line e				800,000.00
h. Federal payments previously requested				730,000.00
i. Federal share now requested (*Line g minus line h*)				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested (*Line a minus line b*)	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06069

13 **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts) in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06070

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 133999180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: October 1, 2002

TO *(month, day, year)*: October 31, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*

a. Cash on hand beginning of reporting period	$ 100,000
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	100,000
f. Gross disbursements	100,000
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	100,000
i. Adjustments of prior periods	
j. Cash on hand end of period	$ 0

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE:

DATE REPORT SUBMITTED:

TYPED OR PRINTED NAME AND TITLE: President : Dr. D.B. Karron

TELEPHONE *(Area Code, Number, Extension)*: (212) 686-8748

THIS SPACE FOR AGENCY USE

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	*Entry*
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts). In the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06072

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

3. FEDERAL EMPLOYER IDENTIFICATION NO.: 13-3889180

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: April 1, 2002

TO *(month, day, year)*: April 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*		
	a. Cash on hand beginning of reporting period	$ 60,000.00
	b. Letter of credit withdrawls	
	c. Treasury check payments	
	d. Total receipts *(Sum of lines b and c)*	
	e. Total cash available *(Sum of lines a and d)*	60,000.00
	f. Gross disbursements	60,000.00
	g. Federal share of program income	
	h. Net disbursements *(Line f minus line g)*	60,000.00
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$ -1930. 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days	13. OTHER INFORMATION	
	a. Interest income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: D B Karron

DATE REPORT SUBMITTED: 6/13/2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO. 133999180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: October 1, 2002

TO *(month, day, year)*: October 31, 2002

11. STATUS OF FEDERAL CASH

(See specific instructions on the back)

a. Cash on hand beginning of reporting period	$ 100,000
b. Letter of credit withdrawls	
c. Treasury check payments	
d. Total receipts *(Sum of lines b and c)*	
e. Total cash available *(Sum of lines a and d)*	100,000
f. Gross disbursements	100,000
g. Federal share of program income	
h. Net disbursements *(Line f minus line g)*	100,000
i. Adjustments of prior periods	
j. Cash on hand end of period	$ 2531 0

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ *Days*

13. OTHER INFORMATION

a. Interest income	$
b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE:

DATE REPORT SUBMITTED:

TYPED OR PRINTED NAME AND TITLE: President ; Dr. D.B. Karron

TELEPHONE *(Area Code, Number, Extension)*: (212) 686-8748

THIS SPACE FOR AGENCY USE

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050

1. RECIPIENT ADMINISTRATOR CONTACT

The Recipient Administrator Contact's name, title, address, and telephone number are:

(Technical) Dr. D.B. Karron
Principal Investigator
(212) 686-8748

(Administrative) Dr. D.B. Karron (212) 686-8748
President
Computer Aided Surgery, Inc. (CASI)
300 East 33rd Street
Suite 4N
New York, NY 10016
Fax: (212) 448-0261
E-Mail: karron@casi.net

2. GRANTS OFFICER

The Grants Officer's name, address, and telephone number are:

Marilyn J. Goldstein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6359

3. GRANTS SPECIALIST

The Grant Specialist's name, address, and telephone number are:

Hope Snowden
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580
(301) 975-6002

4. PROGRAM OFFICERS

a. The Technical Manager's name, address, and telephone number are:

Bettijoyce Lide
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-2218

b. The Project Manager's name, address, and telephone number are:

Jayne Orthwein
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 101, Mail Stop 4720
Gaithersburg, MD 20899-4720
(301) 975-3176

5. PROJECT DESCRIPTION

All research shall be conducted in accordance with the Recipient's proposal dated 07/06/01 (Gate 1), and 08/06/01 (Gate 2), and all revisions/late documentation dated 08/21/01, 08/27/01, 09/06/01, 09/12/01, 09/14/01, and 08/--/01, including revised budget dated 09/--/01.

6. FUNDING LIMITATIONS

The scope of work and budget incorporated into this award cover a three-year period (referred to as the "project period") for a total amount of $2,000,000.00 in Federal funds. However, Federal funding available at this time is limited to $800,000.00 for the first year period from October 1, 2001 through September 30, 2002 (referred to as the "budget period"). The Grants Officer may require additional clarification to support the budget. If that results in changes to the budget or budget narrative, the Recipient shall submit, in writing, a revised budget and/or budget narrative to the Grants Officer for approval. Receipt of any funding beyond the first year up to the level projected under this award is contingent upon the availability of funds from Congress, satisfactory performance, and will be at the sole discretion of the National Institute of Standards and Technology (NIST). The Recipient may not obligate, incur any expenditure, nor engage in any activity that involves a commitment of Federal funds under this Agreement in excess of the Federal amount presently available. No legal liability exists or will result on the part of the Federal Government for payment of any portion of the remaining funds, which have not been made available under the award. If additional funds are not made available, any expenses incurred related to closeout activities must be funded from the amount already made available under this award. The notice of availability or non-availability of additional funding for the second and third year(s) will be made in writing by the Grants Officer. Only the Grants Officer is authorized to obligate funds. No other verbal or written notice should be relied upon by the Recipient. In the absence of a written notice of additional funding, no assumption should be made by the Recipient that the funds will be forthcoming.

HS

SCANNED

FORM CD-450 (REV 10/98) U.S. DEPARTMENT OF COMMERCE	GRANT X COOPERATIVE AGREEMENT
FINANCIAL ASSISTANCE AWARD	ACCOUNTING CODE cc: 1/8721348 Obj. Cl. 4110 Req. No 1/472-2136 $800,000.00
RECIPIENT NAME Computer Aided Surgery, Inc.	AWARD NUMBER 70NANB1H3050
STREET ADDRESS 200 East 33rd Street, Suite 4N	FEDERAL SHARE OF COST $800,000.00 800,000
CITY, STATE, ZIP CODE New York, NY 10016	RECIPIENT SHARE OF COST $ 36,500.00 36,500
AWARD PERIOD October 1, 2001 through September 30, 2004 (project period)*	TOTAL ESTIMATED COST $843,000.00 * 836,500

AUTHORITY
P.L. 100-418, Section 5131 (codified at 15 USC 278n) as modified by P.L. 102-245

CFDA NO. AND PROJECT TITLE 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4807
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

This Award approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Award provisions checked below and attached. Upon acceptance by the Recipient, two signed Award documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Award.

X Department of Commerce Financial Assistance Standard Terms and Conditions

X Special Award Conditions

X Line Item Budget

X 15 CFR Part 14, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, Other Non-Profit, and Commercial Organizations

☐ 15 CFR Part 24, Uniform Administrative Requirements for Grants and Agreements to State and Local Governments

☐ OMB Circular A-21, Cost Principles for Educational Institutions

☐ OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments

☐ OMB Circular A-122, Cost Principles for Nonprofit Organizations

X 48 CFR Part 31, Contract Cost Principles and Procedures

☐ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations

X Other(s) General Terms and Conditions, Advanced Technology Program (ATP)(8/01); Program Specific Audit Guidelines for ATP Cooperative Agreements with Single Companies (9/98)

* Multi-year Project. See Special Award Condition # 06.

B-AE93-N-C-F-N-A-36-51000 EIN: 13-388-8180 472/B.J.Lide

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER	TITLE	DATE
Marilyn Goldstein	GRANTS OFFICER	9-29-01
TYPED NAME AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	TITLE	DATE

3

06076

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: ☒ ADVANCE ☐ REIMBURSEMENT
b. "X" the applicable box: ☐ FINAL ☐ PARTIAL

2. BASIS OF REQUEST: ☒ CASH ☐ ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): June 1, 2002
TO (month, day, year): June 30, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ➡	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 549,973.55
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				549,973.55
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				616,918.75
f. Non-Federal share of amount on line e				26,918.75
g. Federal share of amount on line e				590,000.00
h. Federal payments previously requested				520,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06077

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL D B Karron	DATE REQUEST SUBMITTED 5/13/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) Back

06078

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Nov 12 to Nov 18, 2001

06079

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...			0:00	5:00	5:00	7:00	8:00		6:00	31:00	B
				Totals	0:00	5:00	5:00	7:00	8:00	0:00	6:00	31:00	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Nov 5 to Nov 11, 2001

06080

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...			8:00	7:00	5:00	7:00	8:00			35:00	B
				Totals	8:00	7:00	5:00	7:00	8:00	0:00	0:00	35:00	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Oct 29 to Nov 4, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...			6:30	4:45	4:45	6:30	9:00		4:30	36:00	B
				Totals	6:30	4:45	4:45	6:30	9:00	0:00	4:30	36:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

19090

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Oct 22 to Oct 28, 2001

06082

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...					5:00	5:15	13:15			23:30	B
Totals					0:00	0:00	5:00	5:15	13:15	0:00	0:00	23:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Nov 19 to Nov 25, 2001

06083

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...			8:00	6:30	5:00					19:30	B
				Totals	8:00	6:30	5:00	0:00	0:00	0:00	0:00	19:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Nov 26 to Dec 2, 2001

06084

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...			6:00	6:30	5:00	8:00				25:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	extreme config						8:00			8:00	B
				Totals	6:00	6:30	5:00	8:00	8:00	0:00	0:00	33:30	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

06085

Name: DaSalla, Charles S

Dec 3 to Dec 9, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	03 - Extreme S...	ATP Program	9:00							9:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	04 - Backup Ta...	ATP Program		6:00						6:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	05 - Active Dire...	ATP Program			5:00					5:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	06 - Backup Ta...	ATP Program				6:00				6:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - Backup Ta...	ATP Program					6:00			6:00	B
				Totals	9:00	6:00	5:00	6:00	6:00	0:00	0:00	32:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Dec 10 to Dec 16, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	10 - sick day	ATP Program	0:00							0:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	11 - Tape Backup	ATP Program		5:00						5:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	12 - Veritas Sup...	ATP Program			5:00					5:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	13 - Casi02/03 ...	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - Casi02/03 ...	ATP Program					5:30			5:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	16 - GurfeinPC	ATP Program							10:00	10:00	B
				Totals	0:00	5:00	5:00	6:30	5:30	0:00	10:00	32:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06086

Timesheet

Printed on: 06/01/2003

06087

Name: DaSalla, Charles S

Dec 17 to Dec 23, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	17 - Casi03 Har...	ATP Program	5:00							5:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - Budget Fo...	ATP Program		5:00						5:00	B
				Totals	5:00	5:00	0:00	0:00	0:00	0:00	0:00	10:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Dec 31, 2001 to Jan 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	12/31/01 - Unas...	ATP Program	5:30							5:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	2 - Unassigned ...	ATP Program			6:00					6:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	3 - Unassigned ...	ATP Program				7:30				7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	4 - Ricoh Scanner	ATP Program					8:00			8:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	6 - Gurfeinpc	ATP Program							6:30	6:30	B
				Totals	5:30	0:00	6:00	7:30	8:00	0:00	6:30	33:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06088

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jan 7 to Jan 13, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - NFS	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	08 - Samba	ATP Program		7:00						7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	09 - Samba	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	10 - w2k Server	ATP Program				7:00				7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	11 - storage	ATP Program					7:00			7:00	B
				Totals	7:30	7:00	6:30	7:00	7:00	0:00	0:00	35:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06089

Timesheet

Printed on: 06/01/2003

06090

Name: DaSalla, Charles S

Jan 14 to Jan 20, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - Octane2	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	15 - FedForms	ATP Program		8:30						8:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	16 - Tape Autol...	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	17 - Tape Autol...	ATP Program				7:30				7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - DC Migrati...	ATP Program					7:30			7:30	B
				Totals	7:30	8:30	6:30	7:30	7:30	0:00	0:00	37:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jan 21 to Jan 27, 2002

06091

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	21 - Tape Backup	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	22 - Domain Co...	ATP Program		7:30						7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	23 - Octane 2	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	24 - Tape Backup	ATP Program				7:30				7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	25 - Ricoh Scan...	ATP Program					7:30			7:30	B
				Totals	7:30	7:30	7:30	7:30	7:30	0:00	0:00	37:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jan 28 to Feb 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	29 - laptop setup	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	30 - raid array	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	31 - raid array	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	Feb01 - Feldma...	ATP Program					7:30			7:30	B
				Totals	0:00	4:00	4:00	4:00	7:30	0:00	0:00	19:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06092

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Feb 4 to Feb 10, 2002

06093

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	04 - Samsung m...	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	06 - Storage	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - Terminal S...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	08 - Feldman se...	ATP Program					8:30			8:30	B
				Totals	7:30	0:00	4:00	4:00	8:30	0:00	0:00	24:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Feb 11 to Feb 17, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	11 - Fedforms	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	13 - Cable Mod...	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - Linux Server	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	15 - Tape Resto...						7:30			7:30	B
				Totals	7:30	0:00	4:00	4:00	7:30	0:00	0:00	23:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

760090

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Feb 18 to Feb 24, 2002

06095

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - Tape Resto...	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	20 - Server Clea...	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	21 - Tape Resto...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	22 - Feldman R...	ATP Program					7:30			7:30	B
				Totals	7:30	0:00	4:00	4:00	7:30	0:00	0:00	23:00	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Feb 25 to Mar 3, 2002

06096

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	25 - Tape Restore	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	27 - Books	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	28 - Casi03 repair	ATP Program				3:00				3:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	Mar 01 - Linux ...	ATP Program					7:30			7:30	B
				Totals	7:30	0:00	4:00	3:00	7:30	0:00	0:00	22:00	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Mar 4 to Mar 10, 2002

06097

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	04 - Laptop setup	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	05 - Raid Sever	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	06 - Golberg PC	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - Tape Restore	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	08 - MS Project	ATP Program					7:00			7:00	B
				Totals	7:30	4:00	4:00	4:00	7:00	0:00	0:00	26:30	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Mar 11 to Mar 17, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	13 - MS Project	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - Extreme S...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	15 - Octane	ATP Program					7:30			7:30	B
				Totals	0:00	0:00	4:00	4:00	7:30	0:00	0:00	15:30	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

06098

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Mar 18 to Mar 24, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - Raid Server	ATP Program	6:30							6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	19 - Octane	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	20 - Tape Restore	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	21 - Extreme S...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	22 - Project Ad...	ATP Program					8:30			8:30	B
				Totals	6:30	4:00	4:00	4:00	8:30	0:00	0:00	27:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

.06699

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Mar 25 to Mar 31, 2002

06100

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	25 - Extreme S...	ATP Program	7:00							7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	26 - Private Net...	ATP Program		7:30						7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	27 - DVD-R	ATP Program			5:00					5:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	28 - SGI gigabit	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	29 - Private Net	ATP Program					6:30			6:30	B
				Totals	7:00	7:30	5:00	6:30	6:30	0:00	0:00	32:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Apr 1 to Apr 7, 2002

10190, 06101

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	01 - Octane gig	ATP Program	6:30							6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	02 - Octane gig	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	03 - dvd drive	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	04 - private net...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	05 - MS Project	ATP Program					6:30			6:30	B
				Totals	6:30	4:00	4:00	4:00	6:30	0:00	0:00	25:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Apr 8 to Apr 14, 2002

06190

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	10 - Federal For...	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	11 - RCN Cable...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	12 - extreme sw...	ATP Program					7:30			7:30	B
				Totals	0:00	0:00	4:00	4:00	7:30	0:00	0:00	15:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Apr 15 to Apr 21, 2002

06103

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	16 - quarterly re...	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	17 - extreme sw...	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - private net...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	19 - router insta...	ATP Program					8:00			8:00	B
				Totals	0:00	4:00	4:00	4:00	8:00	0:00	0:00	20:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Apr 22 to Apr 28, 2002

06104

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	22 - qurterly rep...	ATP Program	4:00							4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	23 - backup ser...	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	24 - NT install	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	25 - tape restorw	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	26 - tape restore	ATP Program					5:30			5:30	B
				Totals	4:00	4:00	4:00	4:00	5:30	0:00	0:00	21:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Apr 29 to May 5, 2002

06105

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	01 - server rebu...	ATP Program			7:00					7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	02 - mainboard ...	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	03 - tape loader	ATP Program					7:00			7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	29 - Wolberg de...	ATP Program	4:00							4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	30 - quarterly re...	ATP Program		4:00						4:00	B
				Totals	4:00	4:00	7:00	4:00	7:00	0:00	0:00	26:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

May 6 to May 12, 2002

06106

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	06 - tape loader	ATP Program	6:00							6:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - backup raid	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	08 - backup ser...	ATP Program			4:00					4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	09 - tape loader	ATP Program				4:00				4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	10 - hardware p...	ATP Program					6:30			6:30	B
				Totals	6:00	4:00	4:00	4:00	6:30	0:00	0:00	24:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

May 13 to May 19, 2002

06190

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	13 - Fed Forms	ATP Program	6:00							6:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - raid server	ATP Program		4:00						4:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	16 - NIST visit	ATP Program				7:00				7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	17 - disk carriag...	ATP Program					6:00			6:00	B
				Totals	6:00	4:00	0:00	7:00	6:00	0:00	0:00	23:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

May 20 to May 26, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	20 - private net...	ATP Program	6:30							6:30	B
				Totals	6:30	0:00	0:00	0:00	0:00	0:00	0:00	6:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06108

Timesheet

Printed on: 06/01/2003

06190

Name: DaSalla, Charles S

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	28 - Private Net...	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	29 - Casi03 mot...	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	30 - server fans	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	31 - extreme sw...	ATP Program					7:30			7:30	B
				Totals	0:00	6:30	6:30	6:30	7:30	0:00	0:00	27:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jun 3 to Jun 9, 2002

06110

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	03 - Raid Card	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	04 - casi08 setup	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	05 - Casi12 reb...	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	06 - casi03 rebu...	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - casi03 rebu...	ATP Program					8:00			8:00	B
				Totals	7:30	6:30	7:30	6:30	8:00	0:00	0:00	36:00	

Signature Charles S DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jun 10 to Jun 16, 2002

061111

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	10 - koolance	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	11 - winfax setup	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	12 - casi07 conf...	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	13 - casi05 conf...	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - ricoh scanner	ATP Program					7:30			7:30	B
				Totals	7:30	6:30	7:30	6:30	7:30	0:00	0:00	35:30	

Signature Charles S DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jun 17 to Jun 23, 2002

06112

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	17 - extreme sw...	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - raid config...	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	19 - webworqs ...	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	21 - casi email	ATP Program					7:30			7:30	B
				Totals	7:30	6:30	7:30	0:00	7:30	0:00	0:00	29:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

06113

Name: DaSalla, Charles S

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	24 - ricoh scanner	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	25 - nfs share	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	26 - chaparral c...	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	27 - webworqs ...	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	28 - ASAP setup	ATP Program					7:30			7:30	B
				Totals	7:30	6:30	7:30	6:30	7:30	0:00	0:00	35:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jul 1 to Jul 7, 2002

06114

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	01 - fedforms	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	02 - private dns	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	03 - casi website	ATP Program			8:30					8:30	B
				Totals	7:30	6:30	8:30	0:00	0:00	0:00	0:00	22:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jul 8 to Jul 14, 2002

06115

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	08 - overland li...	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	09 - overland rma	ATP Program		7:30						7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	10 - phone lines	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular	11 - ASAP VRS	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	12 - fedforms	ATP Program					8:30			8:30	B
				Totals	7:30	7:30	7:30	6:30	8:30	0:00	0:00	37:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jul 15 to Jul 21, 2002

06116

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	15 - antivirus u...	ATP Program	6:30							6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	16 - gurfeinpc	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	17 - sf270	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	18 - roaming pr...	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	19 - casi alias	ATP Program					4:00			4:00	B
				Totals	6:30	6:30	6:30	6:30	4:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jul 22 to Jul 28, 2002

06117

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	22 - gurfein pc	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	23 - gurfein pc	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	24 - domain contr	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	26 - koolance	ATP Program					7:30			7:30	B
				Totals	7:30	6:30	7:30	0:00	7:30	0:00	0:00	29:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Jul 29 to Aug 4, 2002

06118

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	29 - koolance	ATP Program	8:00							8:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	30 - fax service	ATP Program		7:00						7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	31 - fax service	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	8-01 - 3q report	ATP Program				7:30				7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	8-02 - laptop	ATP Program					7:30			7:30	B
				Totals	8:00	7:00	6:30	7:30	7:30	0:00	0:00	36:30	

Signature Charles S DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Aug 5 to Aug 11, 2002

06119

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	05 - fax server	ATP Program	6:30							6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	06 - fax server	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	07 - raid control...	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	08 - raid control...	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	09 - sf272	ATP Program					6:30			6:30	B
				Totals	6:30	6:30	6:30	6:30	6:30	0:00	0:00	32:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Aug 12 to Aug 18, 2002

06120

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	12 - web demo	ATP Program	7:30							7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	13 - electrical	ATP Program		9:00						9:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	14 - electrical	ATP Program			7:30					7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	15 - SF270	ATP Program				7:30				7:30	B
				Totals	7:30	9:00	7:30	7:30	0:00	0:00	0:00	31:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Aug 19 to Aug 25, 2002

06121

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	19 - power rero...	ATP Program	6:30							6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	20 - ricoh scanner	ATP Program		6:30						6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	21 - overland tape	ATP Program			6:30					6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	22 - dsl prep	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	23 - dsl prep	ATP Program					6:30			6:30	B
				Totals	6:30	6:30	6:30	6:30	6:30	0:00	0:00	32:30	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Aug 26 to Sep 1, 2002

06122

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	26 - chaparral r...	ATP Program	6:30							6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	27 - chaparral r...	ATP Program		3:30						3:30	B
				Totals	6:30	3:30	0:00	0:00	0:00	0:00	0:00	10:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Sep 2 to Sep 8, 2002

06123

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	7:00	7:00	3:00	3:00	8:00			28:00	B
				Totals	7:00	7:00	3:00	3:00	8:00	0:00	0:00	28:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Sep 9 to Sep 15, 2002

06124

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	7:00	7:00	3:00					17:00	B
Totals					7:00	7:00	3:00	0:00	0:00	0:00	0:00	17:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Sep 16 to Sep 22, 2002

06125

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	7:00	7:00	3:00					17:00	B
				Totals	7:00	7:00	3:00	0:00	0:00	0:00	0:00	17:00	

Signature Charles S. DaSalla

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: DaSalla, Charles S

Sep 23 to Sep 29, 2002

06126

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	7:00	7:00	3:00	5:00				22:00	B
				Totals	7:00	7:00	3:00	5:00	0:00	0:00	0:00	22:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

TIME SHEETS (PBC)

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Oct 22 to Oct 28, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

06136

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Computer Aided Surgery Incorporated
Transactions by Payroll Item
October 2001 through September 2002

Type	Date	Num	Name	Income Subject To ...	Wage Base	Wage Base (Ti...	Amount	Balance
Hourly Regular Rate								
Paycheck	11/30/2001	3072	Gurfein, Elisha	0.00	0.00	0.00	2,000.99	2,000.99
Paycheck	1/3/2002	10023	Gurfein, Elisha	0.00	0.00	0.00	6,333.33	8,334.32
Total Hourly Regular Rate				0.00	0.00	0.00	8,334.32	8,334.32
TOTAL				0.00	0.00	0.00	8,334.32	8,334.32

06128

Computer Aided Surgery Incorporated
Transactions by Payroll Item
October 2001 through September 2002

Type	Date	Num	Name	Income Subject To ...	Wage Base	Wage Base (Ti...	Amount	Balance
Salary								
Paycheck	10/31/2001	3005	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	8,333.33
Paycheck	11/30/2001	3072	Gurfein, Elisha	0.00	0.00	0.00	0.00	8,333.33
Paycheck	1/3/2002	10022	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	16,666.66
Paycheck	1/31/2002	10059	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	24,999.99
Paycheck	3/1/2002	10083	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	33,333.32
Paycheck	6/3/2002	10209	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	41,666.65
Paycheck	6/3/2002	10210	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	49,999.98
Paycheck	6/3/2002	10211	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	58,333.31
Paycheck	7/1/2002	10263	Gurfein, Elisha	0.00	0.00	0.00	0.00	58,333.31
Paycheck	8/1/2002	10355	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	66,666.64
Paycheck	8/2/2002	10363	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	74,999.97
Paycheck	9/13/2002	10457	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	83,333.30
Paycheck	9/30/2002	10474	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	91,666.63
Total Salary				0.00	0.00	0.00	91,666.63	91,666.63
TOTAL				0.00	0.00	0.00	91,666.63	91,666.63

06129

120 = 1320
2.B = 1215

Computer Aided Surgery Incorporated
Transactions by Payroll Item
October 2001 through September 2002

Type	Date	Num	Name	Income Subject To ...	Wage Base	Wage Base (Ti...	Amount	Balance
Salary								
Paycheck	10/31/2001	3005	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	8,333.33
Paycheck	11/30/2001	3072	Gurfein, Elisha	0.00	0.00	0.00	0.00	8,333.33
Paycheck	1/3/2002	10022	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	16,666.66
Paycheck	1/31/2002	10059	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	24,999.99
Paycheck	3/1/2002	10083	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	33,333.32
Paycheck	6/3/2002	10209	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	41,666.65
Paycheck	6/3/2002	10210	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	49,999.98
Paycheck	6/3/2002	10211	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	58,333.31
Paycheck	7/1/2002	10263	Gurfein, Elisha	0.00	0.00	0.00	0.00	58,333.31
Paycheck	8/1/2002	10355	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	66,666.64
Paycheck	8/2/2002	10363	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	74,999.97
Paycheck	9/13/2002	10457	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	83,333.30
Paycheck	9/30/2002	10474	Gurfein, Elisha	0.00	0.00	0.00	8,333.33	91,666.63
Total Salary				0.00	0.00	0.00	91,666.63	91,666.63
TOTAL				0.00	0.00	0.00	91,666.63	91,666.63

05130

Timesheet

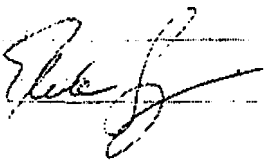
Printed on: 07/01/2002

Name: Gurfein, Elisha

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature



*Billing State: B=Billable, N=Not Billable, D=Billed

06131

Timesheet

Printed on: 07/01/2002

Name: Gurlein, Elisha

Jun 3 to Jun 9, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06132

Timesheet

Printed on: 07/01/2002

Name: Gurfein, Elisha

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06133

Timesheet

Printed on: 07/01/2002

Name: Gurfein, Elisha

Jun 17 to Jun 23, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06134

Timesheet

Printed on: 07/01/2002

Name: Gurfein, Elisha

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06135

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Oct 29 to Nov 4, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

06137

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Nov 5 to Nov 11, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

06138

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Nov 12 to Nov 18, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06139

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Nov 19 to Nov 25, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06140

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Nov 26 to Dec 2, 2001

06141

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Dec 3 to Dec 9, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06142

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Dec 10 to Dec 16, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06143

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Dec 17 to Dec 23, 2001

06144

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Dec 24 to Dec 30, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06145

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Dec 31, 2001 to Jan 6, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	8:00							8:00	B
				Totals	8:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06146

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jan 7 to Jan 13, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

*Billing State: B=Billable, N=Not Billable, D=Billed

Signature _____

06147

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jan 14 to Jan 20, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06148

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jan 21 to Jan 27, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

06149

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jan 28 to Feb 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06150

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Feb 4 to Feb 10, 2002

'06151

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Feb 11 to Feb 17, 2002

06152

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Feb 18 to Feb 24, 2002

06153

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Feb 25 to Mar 3, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06154

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Mar 4 to Mar 10, 2002

06155

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Mar 11 to Mar 17, 2002

06156

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
Totals					7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Mar 18 to Mar 24, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06157

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Mar 25 to Mar 31, 2002

06158

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Apr 1 to Apr 7, 2002

06159

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Apr 8 to Apr 14, 2002

06160

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Apr 15 to Apr 21, 2002

06161

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Apr 22 to Apr 28, 2002

06162

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Apr 29 to May 5, 2002

06163

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

May 6 to May 12, 2002

06164

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

06165

Name: Gurfein, Elisha

May 13 to May 19, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

May 20 to May 26, 2002

06166

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

May 27 to Jun 2, 2002

06167

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jun 3 to Jun 9, 2002

06168

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06169

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jun 17 to Jun 23, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

06170

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jun 24 to Jun 30, 2002

06171

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jul 1 to Jul 7, 2002

061172

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jul 8 to Jul 14, 2002

061173

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jul 15 to Jul 21, 2002

06174

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Jul 29 to Aug 4, 2002

06175

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program				7:00	5:00			12:00	B
				Totals	0:00	0:00	0:00	7:00	5:00	0:00	0:00	12:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Aug 5 to Aug 11, 2002

06176

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	8:00	6:00	6:00	6:00	4:00			30:00	B
				Totals	8:00	6:00	6:00	6:00	4:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Aug 12 to Aug 18, 2002

06177

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	6:00	8:00	8:00	8:00	6:00			36:00	B
				Totals	6:00	8:00	8:00	8:00	6:00	0:00	0:00	36:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

06178

Name: Gurfein, Elisha

Aug 19 to Aug 25, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	6:00	6:00	8:00	6:00		4:00	34:00	B
				Totals	4:00	6:00	6:00	8:00	6:00	0:00	4:00	34:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

06179

Name: Gurfein, Elisha

Aug 26 to Sep 1, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	6:00	6:00					16:00	B
				Totals	4:00	6:00	6:00	0:00	0:00	0:00	0:00	16:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Sep 2 to Sep 8, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	0:00	8:00	8:00	8:00	6:00			30:00	B
				Totals	0:00	8:00	8:00	8:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

08190

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Sep 9 to Sep 15, 2002

06181

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	8:00	8:00	8:00	2:00			30:00	B
				Totals	4:00	8:00	8:00	8:00	2:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Sep 16 to Sep 22, 2002

06182

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	6:00	6:00	8:00	8:00	2:00			30:00	B
				Totals	6:00	6:00	8:00	8:00	2:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/01/2003

Name: Gurfein, Elisha

Sep 23 to Sep 29, 2002

06183

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	8:00	6:00	8:00	4:00			30:00	B
				Totals	4:00	8:00	6:00	8:00	4:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Peralta, Regner M

Sep 23 to Sep 29, 2002

06184

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	5:00	6:00	4:00			7:30	30:30	B
				Totals	8:00	5:00	6:00	4:00	0:00	0:00	7:30	30:30	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06185

Name: DaSalla, Charles S

Mar 25 to Mar 31, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...	25 - Extreme S...	ATP Program	7:00							7:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	26 - Private Net...	ATP Program		7:30						7:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	27 - DVD-R	ATP Program			5:00					5:00	B
NIST ATP customer	Systems Integration	Hourly Regular ...	28 - SGI gigabit	ATP Program				6:30				6:30	B
NIST ATP customer	Systems Integration	Hourly Regular ...	29 - Private Net	ATP Program					6:30			6:30	B
				Totals	7:00	7:30	5:00	6:30	6:30	0:00	0:00	32:30	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Albin, Scott M

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

06186

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Albin, Scott M

Jul 8 to Jul 14, 2002

06187

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00	8:00		48:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	8:00	0:00	48:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Albin, Scott M

Jul 15 to Jul 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00	8:00		48:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	8:00	0:00	48:00	

06188

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Albin, Scott M

Jul 22 to Jul 28, 2002

06189

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Systems Integration	Hourly Regular ...		ATP Program	8:00	8:00	8:00	8:00	8:00			40:00	B
				Totals	8:00	8:00	8:00	8:00	8:00	0:00	0:00	40:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

	Albin, Scott M			Cox, James L		
	Hours	Rate	Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02
Employee Wages, Taxes and Adjustments						
Gross Pay						
Salary			0.00			0.00
Hourly Regular Rate	330.00	15.00	4,950.00	602.00	65.00	39,130.00
Total Gross Pay			4,950.00			39,130.00
Deductions from Gross Pay						
owners sweat			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00
Adjusted Gross Pay			4,950.00			39,130.00

DaSalla, Charles S			Gurfein, Elisha			Karron, Abe B		
Hours	Rate	Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02
		0.00	1,214.78333		91,666.63			0.00
1,320.00	15.00	19,800.00	94.55	100.00	8,334.32			0.00
		19,800.00			100,000.95			0.00
		0.00			0.00			0.00
		0.00			0.00			0.00
		19,800.00			100,000.95			0.00

Karron, D. B.			Peralta, Regner M			Rothman, Matthew			Wine,	
Hours	Rate	Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02	Hours	Rate
384.00		113,082.00			0.00			0.00		
		0.00	87.50	15.00	1,312.50	227.00	15.00	3,405.00	88.00	40.00
		113,082.00			1,312.50			3,405.00		
		-27.39			0.00			0.00		
		-27.39			0.00			0.00		
		113,054.61			1,312.50			3,405.00		

Robert G			Wynter, Nicholee A			TOTAL
Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02	Hours	Rate	Oct '01 - Sep 02
0.00			0.00	1,598.78333		204,748.63
3,520.00	623.25	15.00	9,348.75	3,372.30		89,800.57
3,520.00			9,348.75			294,549.20
0.00			0.00			-27.39
0.00			0.00			-27.39
3,520.00			9,348.75			294,521.81

06194

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Dec 31, 2001 to Jan 6, 2002

06195

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		5:00	4:00	8:00			22:00	B
Totals					5:00	0:00	5:00	4:00	8:00	0:00	0:00	22:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jan 7 to Jan 13, 2002

06196

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		5:00	5:00		8:00			18:00	B
				Totals	0:00	5:00	5:00	0:00	8:00	0:00	0:00	18:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jan 14 to Jan 20, 2002

06197

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00	3:00	5:00			23:00	B
				Totals	5:00	5:00	5:00	3:00	5:00	0:00	0:00	23:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jan 21 to Jan 27, 2002

06198

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	7:00	2:00		4:00	5:00			18:00	B
Totals					7:00	2:00	0:00	4:00	5:00	0:00	0:00	18:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jan 28 to Feb 3, 2002

06190

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program					4:00			4:00	B
Totals					0:00	0:00	0:00	0:00	4:00	0:00	0:00	4:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Feb 4 to Feb 10, 2002

06200

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	4:00		3:00		6:00			13:00	B
				Totals	4:00	0:00	3:00	0:00	6:00	0:00	0:00	13:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Feb 11 to Feb 17, 2002

06201

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	4:00	6:00	3:00		5:00	6:00		24:00	B
				Totals	4:00	6:00	3:00	0:00	5:00	6:00	0:00	24:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Feb 18 to Feb 24, 2002

06202

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	4:00		3:00		5:00			12:00	B
Totals					4:00	0:00	3:00	0:00	5:00	0:00	0:00	12:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Feb 25 to Mar 3, 2002

06203

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	3:00		2:00		6:00			11:00	B
Totals					3:00	0:00	2:00	0:00	6:00	0:00	0:00	11:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06204

Name: Cox, James L

Mar 4 to Mar 10, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		8:00			6:00			14:00	B
Totals					0:00	8:00	0:00	0:00	6:00	0:00	0:00	14:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06205

Name: Cox, James L

Mar 11 to Mar 17, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	4:00		2:00		6:00			12:00	B
Totals					4:00	0:00	2:00	0:00	6:00	0:00	0:00	12:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Mar 18 to Mar 24, 2002

06206

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	2:00		2:00		4:00			8:00	B
				Totals	2:00	0:00	2:00	0:00	4:00	0:00	0:00	8:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Mar 25 to Mar 31, 2002

06207

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		2:00	2:00	4:00	7:00			15:00	B
				Totals	0:00	2:00	2:00	4:00	7:00	0:00	0:00	15:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Apr 1 to Apr 7, 2002

06208

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	3:00		3:00		5:00			11:00	B
Totals					3:00	0:00	3:00	0:00	5:00	0:00	0:00	11:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Apr 8 to Apr 14, 2002

06290

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		3:00		5:00			13:00	B
				Totals	5:00	0:00	3:00	0:00	5:00	0:00	0:00	13:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06210

Name: Cox, James L

Apr 15 to Apr 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		3:00		8:00			16:00	B
				Totals	5:00	0:00	3:00	0:00	8:00	0:00	0:00	16:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06211

Name: Cox, James L

Apr 22 to Apr 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	3:00		4:00		7:00			14:00	B
Totals					3:00	0:00	4:00	0:00	7:00	0:00	0:00	14:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06212

Name: Cox, James L

Apr 29 to May 5, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		4:00		4:00			13:00	B
Totals					5:00	0:00	4:00	0:00	4:00	0:00	0:00	13:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06213

Name: Cox, James L

May 6 to May 12, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	7:00		4:00		4:00			15:00	B
				Totals	7:00	0:00	4:00	0:00	4:00	0:00	0:00	15:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

May 13 to May 19, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	7:00		5:00		7:00			19:00	B
				Totals	7:00	0:00	5:00	0:00	7:00	0:00	0:00	19:00	

06214

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

May 20 to May 26, 2002

06215

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program					4:00			4:00	B
				Totals	0:00	0:00	0:00	0:00	4:00	0:00	0:00	4:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

May 27 to Jun 2, 2002

06216

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program					4:00			4:00	B
				Totals	0:00	0:00	0:00	0:00	4:00	0:00	0:00	4:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jun 3 to Jun 9, 2002

06217

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		3:00	3:00	7:00			18:00	B
				Totals	5:00	0:00	3:00	3:00	7:00	0:00	0:00	18:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jun 10 to Jun 16, 2002

06218

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	6:00	6:00	6:00	3:00				21:00	B
				Totals	6:00	6:00	6:00	3:00	0:00	0:00	0:00	21:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jun 17 to Jun 23, 2002

06219

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		6:00	6:00	6:00	8:00	2:00	2:00	30:00	B
				Totals	0:00	6:00	6:00	6:00	8:00	2:00	2:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jun 24 to Jun 30, 2002

06220

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program		6:00	6:00	4:00	4:00			20:00	B
				Totals	0:00	6:00	6:00	4:00	4:00	0:00	0:00	20:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jul 1 to Jul 7, 2002

06221

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00						10:00	B
				Totals	5:00	5:00	0:00	0:00	0:00	0:00	0:00	10:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jul 8 to Jul 14, 2002

06222

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00	5:00			25:00	B
				Totals	5:00	5:00	5:00	5:00	5:00	0:00	0:00	25:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Jul 15 to Jul 21, 2002

06223

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00		5:00		5:00			15:00	B
				Totals	5:00	0:00	5:00	0:00	5:00	0:00	0:00	15:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06224

Name: Cox, James L

Jul 22 to Jul 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	0:00	5:00		5:00	5:00			15:00	B
				Totals	0:00	5:00	0:00	5:00	5:00	0:00	0:00	15:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

06225

Name: Cox, James L

Jul 29 to Aug 4, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00					15:00	B
				Totals	5:00	5:00	5:00	0:00	0:00	0:00	0:00	15:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Aug 5 to Aug 11, 2002

06226

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	0:00	5:00	5:00			20:00	B
				Totals	5:00	5:00	0:00	5:00	5:00	0:00	0:00	20:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Aug 12 to Aug 18, 2002

06227

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00	5:00	5:00				20:00	B
				Totals	5:00	5:00	5:00	5:00	0:00	0:00	0:00	20:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Aug 19 to Aug 25, 2002

06228

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	0:00	0:00	0:00	0:00	0:00			0:00	B
				Totals	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Aug 26 to Sep 1, 2002

06229

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Consulting	Hourly Regular ...		ATP Program	5:00	5:00						10:00	B
				Totals	5:00	5:00	0:00	0:00	0:00	0:00	0:00	10:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Sep 2 to Sep 8, 2002

06230

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program					0:00	0:00		0:00	B
				Totals	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/15/2003

Name: Cox, James L

Sep 9 to Sep 15, 2002

06231

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Research	Hourly Regular ...		ATP Program					0:00	0:00		0:00	B
				Totals	0:00	0:00	0:00	0:00	0:00	0:00	0:00	0:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06232

Name: Gurfein, Elisha

Oct 1 to Oct 7, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Oct 8 to Oct 14, 2001

06233

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Oct 15 to Oct 21, 2001

06234

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Oct 22 to Oct 28, 2001

06235

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Oct 29 to Nov 4, 2001

06236

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06237

Name: Gurfein, Elisha

Nov 5 to Nov 11, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Nov 12 to Nov 18, 2001

06238

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Nov 19 to Nov 25, 2001

06239

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Nov 26 to Dec 2, 2001

06240

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Dec 3 to Dec 9, 2001

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06241

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Dec 10 to Dec 16, 2001

06242

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Dec 17 to Dec 23, 2001

06243

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Dec 24 to Dec 30, 2001

06244

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary			7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurlein, Elisha

Dec 31, 2001 to Jan 6, 2002

06245

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	8:00	VACATION						8:00	B
				Totals	8:00	0:00	0:00	0:00	0:00	0:00	0:00	8:00	

8 + 22 VAC / 30

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jan 7 to Jan 13, 2002

06246

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jan 14 to Jan 20, 2002

06247

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jan 21 to Jan 27, 2002

06248

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jan 28 to Feb 3, 2002

06249

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Feb 4 to Feb 10, 2002

06250

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Feb 11 to Feb 17, 2002

06251

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Feb 18 to Feb 24, 2002

06252

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Feb 25 to Mar 3, 2002

06253

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Mar 4 to Mar 10, 2002

06254

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Mar 11 to Mar 17, 2002

06255

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Mar 18 to Mar 24, 2002

06256

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Mar 25 to Mar 31, 2002

06257

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

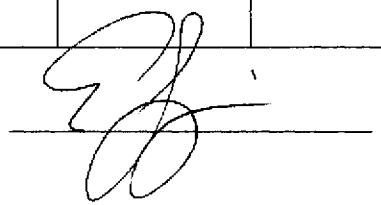
Name: Gurfein, Elisha

Apr 1 to Apr 7, 2002

06258

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature



*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Apr 8 to Apr 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06259

Timesheet

Printed on: 06/05/2003

06260

Name: Gurfein, Elisha

Apr 15 to Apr 21, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06261

Name: Gurfein, Elisha

Apr 22 to Apr 28, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06262

Name: Gurfein, Elisha

Apr 29 to May 5, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06263

Name: Gurfein, Elisha

May 6 to May 12, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06264

Name: Gurfein, Elisha

May 13 to May 19, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

May 20 to May 26, 2002

06265

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06266

Name: Gurfein, Elisha

May 27 to Jun 2, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jun 3 to Jun 9, 2002

06267

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06268

Name: Gurfein, Elisha

Jun 10 to Jun 16, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jun 17 to Jun 23, 2002

06263

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

06270

Name: Gurfein, Elisha

Jun 24 to Jun 30, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jul 1 to Jul 7, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

06271

Signature _____

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jul 8 to Jul 14, 2002

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

06272

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jul 15 to Jul 21, 2002

06273

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	7:00	6:00	5:00	6:00	6:00			30:00	B
				Totals	7:00	6:00	5:00	6:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Computer Aided Surgery Incorporated

Name: Gurfein, Elisha

Date Range: 7/22 to 7/28/02

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP	Admin	Salary										30	
				Totals									

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

06274

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Jul 29 to Aug 4, 2002

06275

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	VACATION			7:00	5:00			12:00	B
				Totals	0:00	0:00	0:00	7:00	5:00	0:00	0:00	12:00	

12 + 18 VA / 30

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Aug 5 to Aug 11, 2002

062276

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	8:00	6:00	6:00	6:00	4:00			30:00	B
				Totals	8:00	6:00	6:00	6:00	4:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Aug 12 to Aug 18, 2002

06277

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	6:00	8:00	8:00	8:00	6:00			36:00	B
				Totals	6:00	8:00	8:00	8:00	6:00	0:00	0:00	36:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

36
- 6 not paid
30

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Aug 19 to Aug 25, 2002

06278

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	6:00	6:00	8:00	6:00		4:00	34:00	B
				Totals	4:00	6:00	6:00	8:00	6:00	0:00	4:00	34:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

34
- 4 not paid
30

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Aug 26 to Sep 1, 2002

06279

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	6:00	6:00	VACATION				16:00	B
				Totals	4:00	6:00	6:00	0:00	0:00	0:00	0:00	16:00	

16+14 VAC
30

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Sep 2 to Sep 8, 2002

06280

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	0:00	8:00	8:00	8:00	6:00			30:00	B
				Totals	0:00	8:00	8:00	8:00	6:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

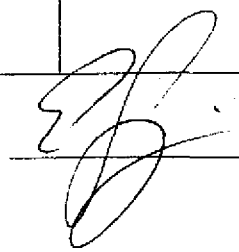
Name: Gurfein, Elisha

Sep 9 to Sep 15, 2002

06281

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	8:00	8:00	8:00	2:00			30:00	B
				Totals	4:00	8:00	8:00	8:00	2:00	0:00	0:00	30:00	

Signature



*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Sep 16 to Sep 22, 2002

06282

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	6:00	6:00	8:00	8:00	2:00			30:00	B
				Totals	6:00	6:00	8:00	8:00	2:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

Timesheet

Printed on: 06/05/2003

Name: Gurfein, Elisha

Sep 23 to Sep 29, 2002

06283

Customer:Job	Service Item	Payroll Item	Notes	Class	M	Tu	W	Th	F	Sa	Su	Total	Bill*
NIST ATP customer	Admin	Salary		ATP Program	4:00	8:00	6:00	8:00	4:00			30:00	B
				Totals	4:00	8:00	6:00	8:00	4:00	0:00	0:00	30:00	

Signature

*Billing State: B=Billable, N=Not Billable, D=Billed

E-MAIL

06284

Joan M. Hayes, CPA

From: Karron Dr [karron@casi.net]
Sent: Saturday, October 29, 2005 11:00 AM
To: Joan Hayes
Subject: Your contact info

Joan,

I'm updating my address book. Please take a moment to update me with your latest contact info.

Thanks,
Karron Dr

Joan Hayes CPA LLC	**no company**
no title	239 West Delano Avenue
	Yonkers, NY 10704-3827
	tel: +1 (914) 377-0765
jhayes@jmhayescpa.com	**fax:** +1 (914) 377-0766
http://www.jmhayescpa.com	**mobile:** none
IM: none	**pager:** none

Personal Information
no home address

	home: none
no email	**fax:** none
no web page	**mobile:** none
IM: none	**birthday:** none

Click to update your info → Update

P.S. I've attached my current information in a vcard. If you get Plaxo too, we can stay connected without the hassle of sending emails back and forth.

If you do not wish to receive update request emails from Karron Dr, click here to opt-out.

06285

Joan M. Hayes, CPA

Full Name:	Karron Dr
Last Name:	Dr
First Name:	Karron
Job Title:	Senior Managing Partner and CTO
Company:	Computer Aided Surgery and Informatics
Business Address:	300 East 33rd Street Suite 4N New York, New York 10016
Home Address:	300 East 33rd Street
Business:	1 212 686 8748
Home:	212 686 8748
Mobile:	1 347 886 9066
Business Fax:	1 212 448 0261
E-mail:	karron@casi.net
E-mail Display As:	Karron Dr (karron@casi.net)
E-mail 2:	karron@casi.net
E-mail2 Display As:	Karron Dr (karron@casi.net)
Birthday:	October 25, 2005
Web Page:	http://www.casi.net/

06286

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Thursday, February 06, 2003 4:43 AM
To: joan hayes
Cc: karron@casi.net
Subject: CASI Milestone to Equipment information

ALL_INVENTORY.doc (2 MB)

EquipmentDetails.xls (524 KB)

milestone_inventory.doc (133 K...

Joan,

I am attaching several files for your review.

First file is a word document that justifies equipment purchases, connects them back to project milestones. I want to draw extra special attention to a few things here:

1) We have included a contribution from CASI to ATP of 41,800 in hardware owned by CASI and used for NIST-ATP project.
I am listing 3 SGI Indigo CASI workstations in this report. I believe during our physical inventory you counted 3 machines but I only gave you the supporting inventory list from 2 SGI Indigo machines and not all 3.
Also, Casi00?s inventory list detail is missing but was counted physically by you during audit. Casi00 is a raid server with a lot of disks in it (varies depending upon our usage). I can generate that list if required (take me an hour or so to install the software to do it). I am hopeful it?'s not needed because that machine?s value is in the disks attached to it.

Second file is excel spreadsheet which lists milestones, all our bills, bills summaries (Last two items were already given to you for review during physical inventory). Milestones are new information that will hopefully answer ATP questions.

Lastly, I am including a large appendix (over 500 pages) which has supporting inventory detail. This should also be familiar to you as I gave you a CD with the inventory details during physical inventory audit.

Doc K has reviewed this mail message and the accompanying files.

Thanks for your help!

Matthew Bart Rothman

06287

	A	B	C	D	E	F	G
1						Allocation	Cost where
2	Nickname	Name	Description	Operating Software	Cost	Code	NA is Zero
3							
4	Netopia	Casi00	Communications Hub	Netopia Router	$215.00	c0	$215.00
5	Mirror Raid	Casi01	Raid Fileserver	Windows 2K Advanced Server	$16,541.82	c1	$16,541.82
6	Frank/Charles	Casi02	PC Superworkstation	Windows 2K Pro Client	$14,314.15	c2	$14,314.15
7					$7,355.33	c2,c12,c13	$7,355.33
8	Scott's	Casi03	PC Server	Windows 2K Active Directory Server	$1,308.25	c3	$1,308.25
9	Rothman/Cox Development	Casi04	SGI Octane 2 Dual Head Superworkstation	IRIX 6.5.18 Peer	$11,305.22	c4	$11,305.22
10					$1,437.33	c4,c7,c11	$1,437.33
11					$35.14	c4,c7	$35.14
12	DHCP / DNS Server	Casi05	SGI Indigo 2	IRIX 6.5.18 Peer	$70.00	c5	$70.00
13	Authorative DNS Server	Casi06	SGI Indigo 2	IRIX 6.5.18 Peer / DNS	#N/A	c6	$0.00
14	DBK Development	Casi07	SGI Octane 2 Superworkstation	IRIX 6.5.18 Peer /	$12,053.94	c7	$12,053.94
15					$1,437.33	c4,c7,c11	$1,437.33
16					$35.14	c4,c7	$35.14
17	Main CASI Fileserver	Casi08	PC Server	Windows 2K Advanced Server / RAID File Server	$30,555.91	c8	$30,555.91
18	Fax & Comm Server	Casi15	PC Application Server	Windows 2k	$5,918.11	c15	$5,918.11
19	da printer	Casi09	HP LJ4 Printer	Webjet Admin	$424.34	c9	$424.34
20	Firewall	Casi10	PC Linux Router/Firewall	Mandrake Linux	$4,021.00	c52	$4,021.00
21	DBK Second Development	Casi11	SGI Octane 1	Irix 6.5.17 Peer	$1,171.66	c11	$1,171.66
22					$1,437.33	c4,c7,c11	$1,437.33
23	Administrator Machine	Casi12	PC Superworkstation Client	Windows 2K Pro Client	$3,573.59	c12	$3,573.59
24					$1,763.99	c12,c13	$1,763.99
25					$7,355.33	c2,c12,c13	$7,355.33
26	DBK PC	Casi13	PC Superworkstation Client	Windows 2K Pro Client	$3,284.65	c13	$3,284.65
27					$1,763.99	c12,c13	$1,763.99
28					$7,355.33	c2,c12,c13	$7,355.33
29	Power 1	Casi14	Main Office Power Controller	Sentinel	$958.82	pwr1	$958.82
30	Power 2		ServerTech Power Controller PI Office	Sentinal	$216.60	pwr2	$216.60
31	Power 3		A/C Power Controller	Sentinal	$1,375.36	pwr3	$1,375.36
32	Koolance	Casi16	Koolance Superworkstation	Mandrake Linux Development	$3,340.03	c16	$3,340.03
33	Thinkpad / Docking 1	Casi17	IBM Thinkpad and Docking Stations	Windows 2K Pro Client	$5,878.68	c17	$5,878.68
34	Overland	casi005	Overland Neo Tape Library, drives and Tapes		$22,085.23	over	$22,085.23
35	Ricoh	casi009	Ricoh Scanner	Scan Net server	$15,583.13	scnr	$15,583.13
36	Sony Camer		Sony f7000 lab camera		$1,519.95	cam	$1,519.95
37	Extreme Switch	casi250	Summit 7I gigabig switch	Summit	$20,129.13	ex	$20,129.13
38	Video Switcher		Rose Video Switch		$38.00	rose	$38.00
39	Video screen		Draper Video Screen		$14.26	screen	$14.26
40	Video Projector		In Focus Video Projector	In Focus	$3,819.21	proj	$3,819.21
41			Speciality Printers		$898.65	printer	$898.65
42			Air Conditioning		$4,963.33	ac	$4,963.33
43	Software		All Application, Development, and Operating Software		$8,606.94	soft	$8,606.94
44							
45							**$224,161.21**
46	3 monitors						
47	components						
48	think pad						
49	docking station						
50	label maker						
51	electric improvements.						
52	phones and headsets						
53	coffee machine						
54	tape library and tapes						
55	power handling equipment						
56	software						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	1						Type		Date		Num		Name		Memo		Class		Clr		Split		Original Amount		Paid Amount	Allocation Code
2	2		Computer																							
3	3			Ancillaries																						
4	4						Bill		10/25/2001		605234		General Computer and Service		6x mobil rack		ATP Program				Accounts Payable		540.00		540.00	c1
5	5						Credit Card Charge		11/04/2001				Radio Shack		cables		ATP Program				AMERICAN EXPRESS -17006		67.57		67.57	ex
6	6						Bill		11/14/2001		608525		General Computer and Service		scsi mobil rack sca		ATP Program				Accounts Payable		180.00		180.00	c1
7	7						Credit Card Charge		12/01/2001				J and R Computers		audio parts		ATP Program				AMERICAN EXPRESS -17006		129.88		129.88	c2
8	8						Credit Card Charge		02/15/2002				Data Vision Computer		cabels cat 6		ATP Program				AMERICAN EXPRESS -17006		40.00		40.00	ex
9	9						Bill		03/29/2002		AAAI1123		Silicon City		projector lamp		ATP Program				Accounts Payable		328.51		325.34	proj
10	10						Bill		03/31/2002		AAAI1123		Silicon City		projector lamp		ATP Program				Accounts Payable		328.51		3.27	proj
11	11						Credit Card Charge		04/14/2002				Model Masters				ATP Program				AMERICAN EXPRESS -17006		335.00		335.00	c4
12	12						Credit Card Charge		04/18/2002				Homefront Hardware		mis electricals		ATP Program				AMERICAN EXPRESS -17006		181.45		181.45	pwr1
13	13						Credit Card Charge		04/20/2002				Homefront Hardware		electricals		ATP Program				AMERICAN EXPRESS -17006		24.19		24.19	pwr2
14	14						Credit Card Charge		04/20/2002				Kips Bay Hardware				ATP Program				AMERICAN EXPRESS -17006		9.36		9.36	pwr3
15	15						Credit Card Charge		04/20/2002				Homefront Hardware		electricals		ATP Program				AMERICAN EXPRESS -17006		30.69		30.69	pwr2
16	16						Credit Card Charge		04/20/2002				Radio Shack		cables		ATP Program				AMERICAN EXPRESS -17006		66.80		66.80	c4
17	17						Credit Card Charge		04/23/2002				Homefront Hardware		electricals		ATP Program				AMERICAN EXPRESS -17006		47.85		47.85	pwr1
18	18						Credit Card Charge		05/21/2002				EACCELERATION CORP. 800-754-1204		378349017216008 EACCELERATION CORP. 8(		ATP Program				AMERICAN EXPRESS -17006		36.00		36.00	soft
19	19						Credit Card Charge		05/28/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		149.95		149.95	c2
20	20						Credit Card Charge		05/29/2002				Internet comllc		378349017216008 INTERNET.COM,L.C. #WE		ATP Program				AMERICAN EXPRESS -17006		29.95		29.95	soft
21	21						Bill		06/03/2002				Kamon (ASE)		video screen hardware radio shack reimbursemer		ATP Program				Accounts Payable		14.26		14.26	screen
22	22						Credit Card Credit		06/04/2002				Buyuptome.com		378349017216008 BUYUPTIME.COM CHEC		ATP Program				AMERICAN EXPRESS -17006		-51.50		-51.50	ac
23	23						Credit Card Charge		06/05/2002				Buyuptome.com		emergency cooling system		ATP Program				AMERICAN EXPRESS -17006		850.99		850.99	ac
24	24						Credit Card Charge		06/07/2002				Projector People		ceiling bracket		ATP Program				AMERICAN EXPRESS -17006		199.00		199.00	proj
25	25						Credit Card Charge		06/06/2002				Homefront Hardware				ATP Program				AMERICAN EXPRESS -17006		39.58		39.58	proj
26	26						Credit Card Credit		06/10/2002				Jensen Tools Inc		378349017216008 JENSEN TOOLS INC. PHO		ATP Program				AMERICAN EXPRESS -17006		-34.54		-34.54	ex
27	27						Credit Card Credit		06/12/2002				Internet comllc		378349017216008 INTERNET.COM,L.C. #WE		ATP Program				AMERICAN EXPRESS -17006		-29.95		-29.95	soft
28	28						Credit Card Charge		06/18/2002				Jensen Tools Inc				ATP Program				AMERICAN EXPRESS -17006		34.54		34.54	ex
29	29						Credit Card Charge		06/21/2002				Homefront Hardware		Homefront Hardware (INV 20020621175301)		ATP Program				AMERICAN EXPRESS -17006		67.48		67.48	pwr1
30	30						Credit Card Charge		06/21/2002				Homefront Hardware		Homefront Hardware (INV 20020621140701)		ATP Program				AMERICAN EXPRESS -17006		27.37		27.37	pwr2
31	31						Bill		06/25/2002		0919063		Riglia & Sons, Inc.		Cooling system		ATP Program				Accounts Payable		1,995.00		1,995.00	ac
32	32						Credit Card Charge		06/25/2002				Homefront Hardware		HomeFront Hardware (INV20020625154201)		ATP Program				AMERICAN EXPRESS -17006		23.01		23.01	ac
33	33						Credit Card Charge		06/25/2002				Homefront Hardware		HomeFront Hardware		ATP Program				AMERICAN EXPRESS -17006		20.81		20.81	ac
34	34						Credit Card Charge		06/26/2002				Homefront Hardware		Homefront Hardware (INV20020626190901)		ATP Program				AMERICAN EXPRESS -17006		2.37		2.37	ac
35	35						Credit Card Charge		07/09/2002				Jensen Tools Inc		378349017217006 JENSEN TOOLS INC. PHO		ATP Program				AMERICAN EXPRESS -17006		3.00		3.00	ex
36	36						Credit Card Charge		07/14/2002				Homefront Hardware		378349017217006 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		140.67		140.67	ac
37	37						Credit Card Charge		07/30/2002				Homefront Hardware		computer mounting parts		ATP Program				AMERICAN EXPRESS -17006		34.36		34.36	over
38	38						Bill		08/06/2002				MetroSolar, Inc		reduce a/c loading		ATP Program				Accounts Payable		2,040.00		1,000.00	ac
39	39						Credit Card Charge		08/11/2002				Cables America				ATP Program				AMERICAN EXPRESS -17006		222.69		222.69	ex
40	40						Credit Card Charge		08/11/2002				Cables America				ATP Program				AMERICAN EXPRESS -17006		34.84		34.84	ex
41	41						Credit Card Charge		08/19/2002				Cables America				ATP Program				AMERICAN EXPRESS -17006		72.87		72.87	ex
42	42						Credit Card Charge		09/05/2002				Homefront Hardware		378349017217006 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		52.88		52.88	ex
43	43						Credit Card Charge		09/13/2002				Data Vision Computer		378349017216008 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		97.91		97.91	proj
44	44						Credit Card Charge		09/20/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		1,519.95		1,519.95	cam
45	45						Credit Card Charge		09/24/2002				Homefront Hardware				ATP Program				Homefront Hardware Account		178.67		178.67	ac
46	46						Credit Card Charge		09/25/2002				Homefront Hardware				ATP Program				Homefront Hardware Account		173.92		173.92	ac
47	47						Credit Card Charge		09/28/2002				Homefront Hardware		Installation hardware		ATP Program				Homefront Hardware Account		46.51		46.51	ac
48	48						Bill		09/30/2002		enter invoice number		Silicon Graphics, Inc		Cables & plugs		ATP Program				Accounts Payable		139.20		139.20	ex
49	49			Total Ancillaries																					9,073.39	
50	50			Hardware																						
51	51						Bill		10/26/2001		605237		General Computer and Service		D-Link 100/1000 NIC		ATP Program				Accounts Payable		198.00		198.00	c2
52	52						Bill		10/26/2001		605233		General Computer and Service		hard disks, racks, scsi controller, mobil rack, KVI		ATP Program				Accounts Payable		3,063.00		3,063.00	c8
53	53						Bill		10/26/2001		605234		General Computer and Service		6x seagate cheetah 36 gig 15K RPM Hard Disks		ATP Program				Accounts Payable		3,294.00		3,294.00	c1
54	54						Bill		10/26/2001		605235		General Computer and Service		2x KVM three in one cable		ATP Program				Accounts Payable		38.00		38.00	rose
55	55						Bill		10/26/2001		605236		General Computer and Service		2x upgrade from E-star to antex sx1030		ATP Program				Accounts Payable		146.00		146.00	c52
56	56						Bill		10/26/2001		605049		General Computer and Service		computer hardware		ATP Program				Accounts Payable		4,580.00		4,580.00	c2
57	57						Bill		10/26/2001		605362		General Computer and Service		3x Xenon Computers		ATP Program				Accounts Payable		12,066.00		3,695.15	c2,c12,c13
58	58						Bill		10/26/2001		605361		General Computer and Service		24 inch flat screen monitor		ATP Program				Accounts Payable		16,875.00		3,000.00	c12,c13
59	59						Credit Card Charge		11/02/2001				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		254.98		254.98	c12,c13
60	60						Credit Card Charge		11/02/2001				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		18.00		18.00	c12,c13
61	61						Credit Card Charge		11/03/2001				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		255.00		255.00	c12,c13
62	62						Credit Card Charge		11/11/2001				OFFICE DEPOT		cables		ATP Program				AMERICAN EXPRESS -17006		343.59		343.59	ex
63	63						Bill		11/13/2001		AAAL1072		Silicon City		Summit71 28 port 100/1000 BT GBIC 2p/S Switc		ATP Program				Accounts Payable		22,995.00		2,106.23	ex
64	64						Bill		11/13/2001		AAAL1072		Silicon City		Summit71 28 port 100/1000 BT GBIC 2p/S Switc		ATP Program				Accounts Payable		22,995.00		6,216.36	ex
65	65						Bill		11/13/2001		AAAL1072		Silicon City		Disk Sled for Origin/Octane/Onyx2		ATP Program				Accounts Payable		160.00		14.66	c4
66	66						Bill		11/13/2001		AAAL1072		Silicon City		Disk Sled for Origin/Octane/Onyx2		ATP Program				Accounts Payable		160.00		36.29	c4
67	67						Bill		11/13/2001		AAAL1072		Silicon City		Discount on Switch		ATP Program				Accounts Payable		-2,299.50		-14.66	ex
68	68						Bill		11/13/2001		AAAL1072		Silicon City		Discount on Switch		ATP Program				Accounts Payable		-2,299.50		-178.61	ex
69	69						Bill		11/13/2001		AAAL1072		Silicon City		Discount on Switch		ATP Program				Accounts Payable		-2,299.50		-2,106.23	ex
70	70						Bill		11/13/2001		AAAL1072		Silicon City		Contribution by Vendor		ATP Program				Accounts Payable		-5,695.00		-5,216.36	ex
71	71						Bill		11/13/2001		AAAL1072		Silicon City		Contribution by Vendor		ATP Program				Accounts Payable		-5,695.00		-442.35	ex
72	72						Bill		11/13/2001		AAAL1072		Silicon City		Contribution by Vendor		ATP Program				Accounts Payable		-5,695.00		-36.29	ex

06289

	A	G	I	K	M	O	Q	U	W	Y	Z
73	73	Credit Card Charge	11/15/2001		ANTEC	chassis parts	ATP Program	AMERICAN EXPRESS -17006	299.74	299.74	c3
74	74	Credit Card Charge	11/16/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	277.00	277.00	c3
75	75	Bill	11/20/2001	AAAL1072	Silicon City	Summit7i 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	915.96	c7
76	76	Bill	11/20/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	6.37	c7
77	77	Bill	11/20/2001	605531	General Computer and Service	ecl, cpu	ATP Program	Accounts Payable	390.00	390.00	c12
78	78	Credit Card Charge	11/20/2001		Data Vision Computer	video cables	ATP Program	AMERICAN EXPRESS -17006	63.00	63.00	c12
79	79	Credit Card Charge	11/23/2001		Homefront Hardware	power parts	ATP Program	AMERICAN EXPRESS -17006	79.33	79.33	pwr1
80	80	Bill	11/26/2001		General Computer and Service	seagate 36 gig 14K rpm cheiah	ATP Program	Accounts Payable	3,348.00	3,348.00	c1
81	81	Bill	11/28/2001		General Computer and Service	scsi 80pin mobile rack	ATP Program	Accounts Payable	178.00	178.00	c1
82	82	Credit Card Charge	11/30/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	88.00	88.00	ex
83	83	Credit Card Charge	12/02/2001		J and R Computers	378349017215000 J R SOUND LTD-RECORDS	ATP Program	AMERICAN EXPRESS -17006	113.65	113.65	c13
84	84	Credit Card Charge	12/02/2001		Data Vision Computer	parts	ATP Program	AMERICAN EXPRESS -17006	358.00	358.00	c13
85	85	Credit Card Charge	12/05/2001		Data Vision Computer	parts	ATP Program	AMERICAN EXPRESS -17006	69.00	69.00	c12
86	86	Credit Card Charge	12/07/2001		Data Vision Computer	parts	ATP Program	AMERICAN EXPRESS -17006	563.00	563.00	ex
87	87	Credit Card Charge	12/10/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	48.71	48.71	ex
88	88	Credit Card Credit	12/10/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	-3.71	-3.71	ex
89	89	Bill	12/12/2001		General Computer and Service	upgrade	ATP Program	Accounts Payable	50.00	50.00	ex
90	90	Credit Card Charge	12/12/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, INC. NEW	ATP Program	AMERICAN EXPRESS -17006	119.45	119.45	printer
91	91	Credit Card Credit	12/13/2001		OFFICE DEPOT	378349017215000 OFFICE DEPOT, INC. NEW	ATP Program	AMERICAN EXPRESS -17006	-54.11	-54.11	printer
92	92	Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	ATP Program	Accounts Payable	12,066.00	919.56	c2,c12,c13
93	93	Bill	12/14/2001	605362	General Computer and Service	3x Xenon Computers	ATP Program	Accounts Payable	12,066.00	7,451.27	c2,c12,c13
94	94	Bill	12/14/2001	605781	General Computer and Service		ATP Program	Accounts Payable	3,227.00	3,227.00	c2
95	95	Bill	12/14/2001	605780	General Computer and Service		ATP Program	Accounts Payable	1,338.00	1,338.00	c13
96	96	Credit Card Charge	12/14/2001		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	130.00	130.00	ex
97	97	Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	123.71	123.71	ac
98	98	Credit Card Charge	12/16/2001		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	10.80	10.80	ac
99	99	Credit Card Charge	12/17/2001		Kips Bay Hardware	378349017215000 KIPS BAY HARDWARE TVN	ATP Program	AMERICAN EXPRESS -17006	21.64	21.64	pwr1
100	100	Bill	12/19/2001	605614	General Computer and Service	raid controller	ATP Program	Accounts Payable	623.00	623.00	c8
101	101	Bill	12/22/2001	AAAL1072	Silicon City	Summit7i 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	9,199.53	ex
102	102	Bill	12/22/2001	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	63.73	c11
103	103	Bill	12/22/2001	605823	General Computer and Service	hard disks	ATP Program	Accounts Payable	4,312.00	4,312.00	c4,c7,c11
104	104	Bill	12/28/2001	320588	YC Cable	12 male 1 terminator 1 female SCSI 68 pin LVD	ATP Program	Accounts Payable	92.98	92.98	c1
105	105	Bill	12/28/2001	320588	YC Cable	13 male 1 terminator 1 female SCSI 68 pin LVD	ATP Program	Accounts Payable	98.49	98.49	c1
106	106	Bill	12/28/2001	605816	General Computer and Service	monitor and video board	ATP Program	Accounts Payable	1,774.00	1,774.00	c12
107	107	Bill	12/31/2001	22526	Pacific Data	tape magazine for HP C1553 (holds 6 tapes for a	ATP Program	Accounts Payable	78.00	78.00	c2
108	108	Bill	12/31/2001	22526	Pacific Data	cleaning tape cartridge	ATP Program	Accounts Payable	28.00	28.00	c2
109	109	Bill	12/31/2001	22526	Pacific Data	HP C1553A 6 tape autoloader tape drive refurbis	ATP Program	Accounts Payable	350.00	350.00	c2
110	110	Bill	12/31/2001	605855	General Computer and Service	single channel raid board	ATP Program	Accounts Payable	425.00	425.00	c8
111	111	Bill	01/09/2002	AAAI1098	Silicon City	8 how swap bays	ATP Program	Accounts Payable	1,226.64	1,226.64	c2
112	112	Bill	01/10/2002	AAAL1072	Silicon City	Summit7i 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	5,450.37	ex
113	113	Bill	01/10/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	37.93	c11
114	114	Bill	01/10/2002	605779	General Computer and Service	hard disks, scsi controller, motherboard	ATP Program	Accounts Payable	5,301.00	5,301.00	c1
115	115	Bill	01/10/2002		Ricoh	AFICO IS330DC Scanner #400672	ATP Program	Accounts Payable	7,132.86	713.29	scnr
116	116	Bill	01/10/2002		Ricoh	Ricoh contribution (10%)	ATP Program	Accounts Payable	-713.29	-713.29	scnr
117	117	Credit Card Charge	01/10/2002		Staples	velcro	ATP Program	AMERICAN EXPRESS -17006	20.45	20.45	ex
118	118	Bill	01/10/2002	605988	General Computer and Service	raid cards	ATP Program	Accounts Payable	518.00	518.00	c1
119	119	Bill	01/10/2002	605988	General Computer and Service	raid cards /returned	ATP Program	Accounts Payable	-518.00	-518.00	c8
120	120	Credit Card Charge	01/13/2002		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	218.19	218.19	pwr1
121	121	Credit Card Charge	01/16/2002		Homefront Hardware	378349017215000 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	75.75	75.75	pwr2
122	122	Bill	02/04/2002	605361	General Computer and Service	24 inch flat screen monitor	ATP Program	Accounts Payable	16,875.00	10,000.00	c2,c12,c13
123	123	Bill	02/04/2002		Ricoh	AFICO IS330DC Scanner #400672	ATP Program	Accounts Payable	7,132.86	6,419.57	scnr
124	124	Bill	02/14/2002		Pacific Data	Conner 12 tape auto loader tape drive refurbished	ATP Program	Accounts Payable	295.00	295.00	c2
125	125	Bill	02/28/2002	AAAL1106	Silicon City	server gigabit ethernet card	ATP Program	Accounts Payable	585.00	585.00	c8
126	126	Bill	02/28/2002	AAI1104	Silicon City	returned pending replacement	ATP Program	Accounts Payable	1,267.00	1,267.00	c8
127	127	Bill	02/28/2002	606092	General Computer and Service	thinkpad for mmvr	ATP Program	Accounts Payable	1,680.00	1,680.00	c17
128	128	Bill	02/28/2002	AAAQ1780	Silicon City	octane gig board	ATP Program	Accounts Payable	975.00	975.00	c4
129	129	Bill	02/28/2002	606320	General Computer and Service	hard disks	ATP Program	Accounts Payable	2,152.00	2,152.00	c4
130	130	Credit Card Charge	02/28/2002		SGI Store	378349017215000 ICON BLUE/SGI STORE MO	ATP Program	AMERICAN EXPRESS -17006	10.83	10.83	c4
131	131	Credit Card Charge	03/08/2002		Data Vision Computer	378349017215000 DATAVISION NEW YO	ATP Program	AMERICAN EXPRESS -17006	89.99	89.99	ex
132	132	Bill	03/09/2002	606422	General Computer and Service	hard disks	ATP Program	Accounts Payable	1,070.00	1,070.00	c11
133	133	Credit Card Charge	03/12/2002		IBM Direct	378349017215000 IBM DIRECT (AC) 877-426	ATP Program	AMERICAN EXPRESS -17006	107.17	107.17	c17
134	134	Credit Card Charge	03/14/2002		Wacom Technology	378349017215000 WACOM TECHNOLOGY 8	ATP Program	AMERICAN EXPRESS -17006	171.29	171.29	c7
135	135	Credit Card Charge	03/21/2002		IBM Direct	thinkpad baseastation	ATP Program	AMERICAN EXPRESS -17006	572.64	572.64	c17
136	136	Credit Card Charge	03/21/2002		IBM Direct	378349017215000 IBM DIRECT (AC) 877-426	ATP Program	AMERICAN EXPRESS -17006	431.92	431.92	c17
137	137	Bill	03/29/2002	605361	General Computer and Service	24 inch flat screen monitor	ATP Program	Accounts Payable	16,875.00	3,875.00	c52
138	138	Bill	03/29/2002	AAAI1118	Silicon City		ATP Program	Accounts Payable	1,005.00	1,005.00	c4
139	139	Bill	03/29/2002	AAAI1117	Silicon City	disks and memory	ATP Program	Accounts Payable	1,849.00	1,849.00	c4
140	140	Bill	03/29/2002	AAAI1123	Silicon City	projector	ATP Program	Accounts Payable	3,154.11	3,122.73	proj
141	141	Bill	03/30/2002	AAAL1072	Silicon City	Summit7i 28 port 100/1000 BT GBIC 2p/S Switc	ATP Program	Accounts Payable	22,995.00	146.55	ex
142	142	Bill	03/30/2002	AAAL1072	Silicon City	Disk Sled for Origin/Octane/Onyx2	ATP Program	Accounts Payable	160.00	1.02	c4
143	143	Bill	03/30/2002	606416	General Computer and Service	thinkpad	ATP Program	Accounts Payable	2,530.00	2,530.00	c17
144	144	Bill	03/30/2002	AAAI1086	Silicon City	Deluxe 23 Bays Black Server Tower	ATP Program	Accounts Payable	1,540.00	1,540.00	c1
145	145	Bill	03/31/2002	AAAI1123	Silicon City	projector	ATP Program	Accounts Payable	3,154.11	31.38	proj

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
146	146						Bill		03/31/2002		AAAI1120		Silicon City				ATP Program				Accounts Payable		3,326.00		3,326.00	c7
147	147						Bill		03/31/2002		60645		General Computer and Service		dvd burner		ATP Program				Accounts Payable		365.00		365.00	c13
148	148						Bill		04/01/2002		3010022698		SGI		HU-2P600 UPG CPU TO 2P 600MHZ		ATP Program				Accounts Payable		11,000.00		6,600.00	c7
149	149						Bill		04/01/2002		3010022698		SGI		SGI Contribution to project as Discount		ATP Program				Accounts Payable		-6,600.00		-6,600.00	c7
150	150						Bill		04/02/2002		606546		General Computer and Service		radon board		ATP Program				Accounts Payable		389.00		389.00	c1
151	151						Bill		04/14/2002		606613		General Computer and Service		memory chips		ATP Program				Accounts Payable		956.00		956.00	c13
152	152						Credit Card Charge		04/14/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		344.00		344.00	c2
153	153						Bill		04/30/2002		23872		Pacific Data		tape drives		ATP Program				Accounts Payable		678.00		678.00	c2
154	154						Bill		04/30/2002		606852		General Computer and Service		memory		ATP Program				Accounts Payable		948.00		948.00	c12
155	155						Bill		04/30/2002		AAAI1134		Silicon City		voice stream		ATP Program				Accounts Payable		295.00		295.00	c17
156	156						Bill		04/30/2002		nyc007		american media systems inc		emergency power supply		ATP Program				Accounts Payable		370.00		370.00	c8
157	157						Bill		05/01/2002		3010022698		SGI		HU-2P600 UPG CPU TO 2P 600MHZ		ATP Program				Accounts Payable		11,000.00		4,400.00	c7
158	158						Bill		05/01/2002				Ricoh		Network Interface Card for Scanner		ATP Program				Accounts Payable		1,600.00		600.00	scnr
159	159						Bill		05/01/2002		606760		General Computer and Service		data tank		ATP Program				Accounts Payable		88.00		88.00	c8
160	160						Bill		05/01/2002		22040486		american media systems inc		fan samples		ATP Program				Accounts Payable		12.50		12.50	c8
161	161						Bill		05/01/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
162	162						Bill		05/01/2002		606742		General Computer and Service		disk racks		ATP Program				Accounts Payable		176.00		176.00	c8
163	163						Bill		05/01/2002		606922		General Computer and Service		video board, hard disks		ATP Program				Accounts Payable		2,336.00		2,336.00	c8
164	164						Bill		05/01/2002				General Computer and Service				ATP Program				Accounts Payable		623.00		623.00	c8
165	165						Bill		05/02/2002		AAAI1124		Silicon City				ATP Program				Accounts Payable		1,155.00		1,155.00	c4
166	166						Bill		05/02/2002		606816		General Computer and Service		data tank		ATP Program				Accounts Payable		237.00		237.00	c1
167	167						Bill		05/03/2002				Ricoh		Network Interface Card for Scanner		ATP Program				Accounts Payable		1,600.00		1,000.00	scnr
168	168						Bill		05/03/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		5,000.00	c8
169	169						Credit Card Charge		05/08/2002				Data Vision Computer		378349017215000 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		861.98		861.98	c8
170	170						Credit Card Charge		05/16/2002				Data Vision Computer		378349017215008 DATAVISION NEW YO		ATP Program				AMERICAN EXPRESS -17006		345.94		345.94	ex
171	171						Credit Card Charge		05/21/2002				OFFICE DEPOT, INC. NEW YORK		378349017216008 OFFICE DEPOT, INC. NEW		ATP Program				AMERICAN EXPRESS -17006		142.89		142.89	printer
172	172						Bill		05/22/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
173	173						Bill		05/22/2002		AAAI1138		Silicon City		Battery		ATP Program				Accounts Payable		261.95		261.95	c17
174	174						Bill		05/22/2002				General Computer and Service				ATP Program				Accounts Payable		154.00		154.00	c13
175	175						Bill		05/23/2002		SNN/6004505		Overland Data, Inc.				ATP Program				Accounts Payable		12,000.00		12,000.00	over
176	176						Bill		05/23/2002		SNN/6004505		Overland Data, Inc.				ATP Program				Accounts Payable		-12,000.00		-12,000.00	over
177	177						Bill		05/24/2002		AAAI1145		Silicon City				ATP Program				Accounts Payable		329.59		329.59	c12
178	178						Bill		05/24/2002		AAAI1144		Silicon City				ATP Program				Accounts Payable		1,857.13		1,857.13	c2
179	179						Bill		05/24/2002		AAAI1147		Silicon City		JMR deskside case		ATP Program				Accounts Payable		200.00		200.00	c8
180	180						Bill		05/24/2002		AAAI1152		Silicon City		Loan		ATP Program				Accounts Payable		1,267.20		1,267.20	c7
181	181						Credit Card Charge		05/24/2002				3D FX COOL		poing parts		ATP Program				AMERICAN EXPRESS -17006		86.30		86.30	c16
182	182						Credit Card Charge		05/27/2002				Black Box Catelog				ATP Program				AMERICAN EXPRESS -17006		1,014.43		1,014.43	c16
183	183						Credit Card Charge		05/28/2002				www.ibillcs.com		378349017216008 IBL WWW.IBILLCS.COM 800		ATP Program				AMERICAN EXPRESS -17006		22.00		22.00	c16
184	184						Credit Card Charge		05/29/2002				subzero technology		n		ATP Program				AMERICAN EXPRESS -17006		89.35		89.35	c16
185	185						Bill		06/01/2002				Silicon City				ATP Program				Accounts Payable		2,469.50		2,469.50	c8
186	186						Bill		06/02/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,000.00	c8
187	187						Bill		06/02/2002		22040480		american media systems inc		fan samples		ATP Program				Accounts Payable		431.62		431.62	c16
188	188						Bill		06/02/2002		22040517		american media systems inc				ATP Program				Accounts Payable		409.00		409.00	c8
189	189						Bill		06/02/2002		22040511		american media systems inc				ATP Program				Accounts Payable		236.00		236.00	c8
190	190						Bill		06/03/2002		AAAI1155		Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		3,341.60	over
191	191						Bill		06/03/2002		AAAI1155		Silicon City		barcode lables		ATP Program				Accounts Payable		125.00		30.07	over
192	192						Bill		06/03/2002		AAAI1155		Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		1,551.40	over
193	193						Bill		06/03/2002		AAAI1155		Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		47.50	over
194	194						Bill		06/03/2002		pro forma		Frozencpu.com				ATP Program				Accounts Payable		608.33		608.33	c16
195	195						Credit Card Charge		06/09/2002				Homefront Hardware		378349017216008 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		318.89		318.89	c16
196	196						Credit Card Charge		06/11/2002				tecra tools		378349017216008 TECRA TOOLS INC DEN		ATP Program				AMERICAN EXPRESS -17006		247.30		247.30	ex
197	197						Credit Card Charge		06/11/2002				ANTEC		n		ATP Program				AMERICAN EXPRESS -17006		32.54		32.54	c16
198	198						Credit Card Charge		06/11/2002				Jensen Tools Inc		VOID:		ATP Program		√		AMERICAN EXPRESS -17006		0.00		0.00	n/a
199	199						Credit Card Charge		06/11/2002				Micromark tools		378349017216008 MICRO MARK 800-225		ATP Program				AMERICAN EXPRESS -17006		139.95		139.95	c3
200	200						Credit Card Charge		06/12/2002				Jensen Tools Inc		378349017216008 JENSEN TOOLS INC. PHO		ATP Program				AMERICAN EXPRESS -17006		949.80		949.80	ex
201	201						Credit Card Charge		06/13/2002				Homefront Hardware		378349017216008 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		24.01		24.01	pwr1
202	202						Credit Card Charge		06/19/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		225.00		225.00	c3
203	203						Credit Card Charge		06/20/2002				Raddi Technology Corp.				ATP Program				AMERICAN EXPRESS -17006		1,366.00		1,366.00	pwr3
204	204						Credit Card Charge		06/20/2002				NIST ATP customer		378349017216008 RADIO SHACK NEW YO		ATP Program				AMERICAN EXPRESS -17006		33.93		33.93	ex
205	205						Credit Card Charge		06/22/2002				NIST ATP customer		cable		ATP Program				AMERICAN EXPRESS -17006		44.94		44.94	ex
206	206						Bill		07/01/2002		606690		PamidEdmonds				ATP Program				Accounts Payable		215.00		215.00	c0
207	207						Credit Card Charge		07/01/2002				NIST ATP customer		378349017216008 HOMEFRONT TRUE VALUE		ATP Program				AMERICAN EXPRESS -17006		58.60		58.60	pwr2
208	208						Bill		07/02/2002		606730		General Computer and Service		1x 180 gig hard drives		ATP Program				Accounts Payable		15,450.00		2,450.00	c8
209	209						Bill		07/02/2002		AAAI1161		Silicon City				ATP Program				Accounts Payable		366.56		366.56	c3
210	210						Credit Card Charge		07/04/2002				Kips Bay Hardware				ATP Program				AMERICAN EXPRESS -17006		54.06		54.06	pwr1
211	211						Bill		07/05/2002		228286		Vision Shape		AIM 2400 scanner		ATP Program				Accounts Payable		6,643.25		1,643.25	scnr
212	212						Credit Card Charge		07/05/2002				OFFICE DEPOT		378349017216008 OFFICE DEPOT, INC. NEW		ATP Program				AMERICAN EXPRESS -17006		348.97		348.97	printer
213	213						Bill		07/06/2002		AAAI1155		Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		526.45	over
214	214						Bill		07/06/2002		AAAI1155		Silicon City		barcode lables		ATP Program				Accounts Payable		125.00		4.74	over
215	215						Bill		07/06/2002		AAAI1155		Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		244.42	over
216	216						Bill		07/06/2002		AAAI1155		Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		7.48	over
217	217						Bill		07/06/2002		AAAI1163		Silicon City				ATP Program				Accounts Payable		15,315.87		315.87	over
218	218						Credit Card Charge		07/06/2002				Homefront Hardware				ATP Program				AMERICAN EXPRESS -17006		448.17		448.17	ac

	A	G	I	K	M	O	Q	U	W	Y	Z
218	218	Bill	07/13/2002	606730	General Computer and Service	1x 180 gig hard drives	ATP Program	Accounts Payable	15,450.00	2,000.00	c8
220	220	Bill	07/13/2002	AAAI1168	NIST ATP customer		ATP Program	Accounts Payable	1,560.98	1,560.98	c8
221	221	Bill	07/13/2002	AAAI1177	Silicon City		ATP Program	Accounts Payable	808.66	808.66	c8
222	222	Bill	07/13/2002	AAAI1178	Silicon City		ATP Program	Accounts Payable	336.59	336.59	c16
223	223	Bill	07/20/2002	52	NIST ATP customer	cooling components	ATP Program	Accounts Payable	237.50	237.50	c16
224	224	Check	07/28/2002		Frozencpu.com	cancelation of xfer		PayPal	1.00	1.00	c16
225	225	Check	07/29/2002		Frozencpu.com	fan parts	ATP Program	PayPal	62.08	62.08	c16
226	226	Deposit	07/29/2002		Frozencpu.com	sales tax refund	ATP Program	PayPal	-4.60	-4.60	c16
227	227	Check	07/30/2002		Steve Booth	magellan mouse, used / DBK ADD	ATP Program	PayPal	85.00	85.00	c4
228	228	Deposit	07/31/2002		Frozencpu.com	cancelation of xacation		PayPal	-1.00	-1.00	c16
229	229	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 119		NIST	1,208.21	1,208.21	c2
230	230	General Journal	08/01/2002		Karron DB (VENDOR)	Credit		NIST	-100.00	-100.00	c2
231	231	Bill	08/02/2002	228288	Vision Shape	AIM 2400 scanner	ATP Program	Accounts Payable	6,643.25	3,000.00	scnr
232	232	Bill	08/02/2002		General Computer and Service	Inv # 607627	ATP Program	Accounts Payable	396.00	396.00	c15
233	233	Bill	08/03/2002	AAAI1163	Silicon City		ATP Program	Accounts Payable	15,315.87	1,000.00	over
234	234	Check	08/05/2002		Arthur Corliss	scanners	ATP Program	PayPal	80.00	80.00	scnr
235	235	Bill	08/07/2002	AAAI1165	NIST ATP customer	SGI F220 display	ATP Program	Accounts Payable	3,890.00	3,890.00	c4
236	236	Bill	08/07/2002	AAAI1165	NIST ATP customer	sgi octane memory	ATP Program	Accounts Payable	1,663.00	1,663.00	c4
237	237	Credit Card Charge	08/11/2002		Homefront Hardware		ATP Program	AMERICAN EXPRESS -17006	264.81	264.81	pwr1
238	238	Deposit	08/13/2002		american media systems inc	Refund	ATP Program	NIST ATP DMT Program	-370.00	-370.00	c2
239	239	Credit Card Charge	08/13/2002		NIST ATP customer	378349017217006 Cables America DAYTON	ATP Program	AMERICAN EXPRESS -17006	99.64	99.64	ex
240	240	Credit Card Charge	08/27/2002		NIST ATP customer	378349017217006 Cables America DAYTON	ATP Program	AMERICAN EXPRESS -17006	141.66	141.66	ex
241	241	Deposit	08/29/2002		General Computer and Service	Refund for all credit	ATP Program	NIST ATP DMT Program	-1,181.79	-1,181.79	c8
242	242	Credit Card Charge	08/29/2002		NIST ATP customer	378349017217006 OFFICE DEPOT, INC. NEW	ATP Program	AMERICAN EXPRESS -17006	340.45	340.45	printer
243	243	General Journal	09/03/2002		Karron DB (VENDOR)	DBK Inv. 70.27		NIST	70.27	70.27	c4,c7
244	244	Credit Card Charge	09/05/2002		NIST ATP customer	mounting brackets	ATP Program	AMERICAN EXPRESS -17006	1.26	1.26	c7
245	245	Credit Card Charge	09/06/2002		NIST ATP customer	378349017217006 HOMEFRONT TRUE VALUE	ATP Program	AMERICAN EXPRESS -17006	69.64	69.64	over
246	246	Bill	09/11/2002	AAAI1155	Silicon City	tape library	ATP Program	Accounts Payable	13,892.86	668.32	over
247	247	Bill	09/11/2002	AAAI1155	Silicon City	barcode lables	ATP Program	Accounts Payable	125.00	6.01	over
248	248	Bill	09/11/2002	AAAI1155	Silicon City	50 pc media	ATP Program	Accounts Payable	6,450.00	310.28	over
249	249	Bill	09/11/2002	AAAI1155	Silicon City	cleaning carts	ATP Program	Accounts Payable	197.50	9.50	over
250	250	Bill	09/11/2002	228288	Vision Shape	AIM 2400 scanner	ATP Program	Accounts Payable	6,643.25	2,000.00	scnr
251	251	Bill	09/11/2002	AAAI1190	Silicon City		ATP Program	Accounts Payable	570.00	570.00	c15
252	252	Bill	09/11/2002	607791	NIST ATP customer	logitech freedom optical keyboards	ATP Program	Accounts Payable	190.00	190.00	c8
253	253	Bill	09/12/2002	DBK01	NIST ATP customer	American Media Systems / Replacement fants fo	ATP Program	Accounts Payable	322.99	322.99	c8
254	254	Bill	09/12/2002	DBK02	NIST ATP customer	Office Depot / DDS2 TAPES	ATP Program	Accounts Payable	39.96	39.96	c2
255	255	Bill	09/12/2002	DBK05	NIST ATP customer	tape autoloader + magazine	ATP Program	Accounts Payable	360.00	360.00	c2
256	256	Credit Card Charge	09/13/2002		Kips Bay Hardware	378349017215008 KIPS BAY HARDWARE TVN	ATP Program	AMERICAN EXPRESS -17006	34.38	34.38	c2
257	257	Bill	09/15/2002		SGI	DBK to have invoice reduced by this amount	ATP Program	Accounts Payable	-5,991.50	-5,991.50	c4
258	258	Bill	09/15/2002		SGI	Amount of original invoice	ATP Program	Accounts Payable	30,491.50	5,991.50	c4
259	259	Credit Card Charge	09/17/2002		NIST ATP customer	378349017216008 RADIO SHACK NEW Y	ATP Program	AMERICAN EXPRESS -17006	99.68	99.68	ex
260	260	Credit Card Charge	09/18/2002		NIST ATP customer	cable for tablet	ATP Program	AMERICAN EXPRESS -17006	32.48	32.48	c4
261	261	Bill	09/19/2002	AAAI1198	Silicon City		ATP Program	Accounts Payable	1,305.00	1,305.00	c15
262	262	Bill	09/19/2002	AAAI1197	Silicon City		ATP Program	Accounts Payable	2,447.11	2,447.11	c15
263	263	Credit Card Charge	09/20/2002		Cables America	cables	ATP Program	AMERICAN EXPRESS -17006	145.67	145.67	ex
264	264	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	84.31	c4
265	265	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	75.10	c4
266	266	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	60.57	c4
267	267	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	196.84	c4
268	268	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	581.43	c4
269	269	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	126.46	c4
270	270	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	2,906.43	c4
271	271	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	1,211.31	c4
272	272	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	1,090.18	c4
273	273	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	3,052.52	c4
274	274	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	109.01	c4
275	275	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	581.43	c4
276	276	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	2,179.63	c4
277	277	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	22,274.29	c4
278	278	Bill	09/27/2002		SGI	Octane2 Dual V12 Graphics w/DCD on one head	ATP Program	Accounts Payable	61,295.00	281.63	c4
279	279	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-22,274.29	c4
280	280	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-2,179.64	c4
281	281	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-581.43	c4
282	282	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-281.63	c4
283	283	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-109.02	c4
284	284	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-225.30	c4
285	285	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-3,052.52	c4
286	286	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-1,090.18	c4
287	287	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-436.07	c4
288	288	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-181.70	c4
289	289	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-181.70	c4
290	290	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-2,569.20	c4
291	291	Bill	09/27/2002		SGI	Contribution by SGI (60%)	ATP Program	Accounts Payable	-36,777.00	-581.43	c4

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
292	292						Bill		09/27/2002				SGI		Contribution by SGI (60%)		ATP Program				Accounts Payable		-36,777.00		-126.46	c4
293	293						Bill		09/27/2002				SGI		Contribution by SGI (60%)		ATP Program				Accounts Payable		-36,777.00		-2,906.43	c4
294	294						Bill		09/30/2002		AAAI1155		Silicon City		tape library		ATP Program				Accounts Payable		13,892.86		9,356.49	over
295	295						Bill		09/30/2002		AAAI1155		Silicon City		barcode lables		ATP Program				Accounts Payable		125.00		84.18	over
296	296						Bill		09/30/2002		AAAI1155		Silicon City		50 pc media		ATP Program				Accounts Payable		6,450.00		4,343.90	over
297	297						Bill		09/30/2002		AAAI1155		Silicon City		cleaning carts		ATP Program				Accounts Payable		197.50		133.02	over
298	298						Bill		09/30/2002		607976		General Computer and Service		Pentium 4 processor		ATP Program				Accounts Payable		1,200.00		1,200.00	c15
299	299						Various						CASI Development		Difference in CASI Development Entries										1,965.86	c7
300	300			Total Hardware																					202,119.93	
301	301			Service																						
302	302						Bill		10/26/2001				NIST ATP customer		DNS registration		ATP Program				Accounts Payable		70.00		70.00	c5
303	303						Bill		11/08/2001				One Stop Business Machine		overhaul hplj4 printer		ATP Program				Accounts Payable		317.17		317.17	c9
304	304						Bill		03/29/2002		AAAI1097		Silicon City		hot swap bays not working		ATP Program				Accounts Payable		713.36		713.36	c1
305	305						Bill		07/12/2002				One Stop Business Machine				ATP Program				Accounts Payable		107.17		107.17	c9
306	306						Bill		08/07/2002		AAAI1187		Silicon City				ATP Program				Accounts Payable		111.99		111.99	c1
307	307						Bill		09/30/2002		607960		Gurfein Customer		repair gurfein computer		ATP Program				Accounts Payable		105.00		105.00	c16
308	308			Total Service																					1,424.69	
309	309			Software																						
310	310						Bill		10/26/2001		605234		General Computer and Service		ms windows 2000 pro		ATP Program				Accounts Payable		278.00		278.00	soft
311	311						Credit Card Charge		11/09/2001				Winzip Software		winzip		ATP Program				AMERICAN EXPRESS -17006		29.00		29.00	soft
312	312						Credit Card Charge		11/09/2001				Digital River		software		ATP Program				AMERICAN EXPRESS -17006		107.90		107.90	soft
313	313						Bill		11/13/2001		AAAL1072		Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		178.61	ex
314	314						Bill		11/13/2001		AAAL1072		Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		442.35	ex
315	315						Bill		11/14/2001		605391		General Computer and Service		win98 bootable disk		ATP Program				Accounts Payable		99.00		99.00	soft
316	316						Bill		11/14/2001		695422		General Computer and Service		ms visual studio od		ATP Program				Accounts Payable		480.00		480.00	soft
317	317						Bill		11/20/2001		605374		General Computer and Service		wintel cs software		ATP Program				Accounts Payable		1,435.00		1,435.00	soft
318	318						Bill		11/20/2001		AAAL1072		Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		77.67	ex
319	319						Bill		11/20/2001		605566		General Computer and Service		ms project management software		ATP Program				Accounts Payable		480.00		480.00	soft
320	320						Bill		12/22/2001		AAAL1072		Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		776.74	ex
321	321						Credit Card Charge		01/04/2002				Data Vision Computer				ATP Program				AMERICAN EXPRESS -17006		119.00		119.00	soft
322	322						Bill		01/10/2002		AAAL1072		Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		462.20	ex
323	323						Credit Card Charge		03/22/2002				Adobe Systems		378349017215000 WWW.ADOBE.COM/STORE		ATP Program				AMERICAN EXPRESS -17006		767.39		767.39	scnr
324	324						Credit Card Charge		03/28/2002				Digital River				ATP Program				AMERICAN EXPRESS -17006		72.92		72.92	scnr
325	325						Bill		03/30/2002		AAAL1072		Silicon City		Extremeworks NBD 24x7x365 2 business day se		ATP Program				Accounts Payable		1,950.00		12.43	ex
326	326						Credit Card Charge		04/14/2002				Win Drivers.com				ATP Program				AMERICAN EXPRESS -17006		22.95		22.95	ex
327	327						Credit Card Charge		05/03/2002				MCAFEE		antivirus		ATP Program				AMERICAN EXPRESS -17006		41.54		41.54	soft
328	328						Credit Card Charge		05/06/2002				Intuit		qb premier 2002		ATP Program				AMERICAN EXPRESS -17006		1,634.52		1,634.52	soft
329	329						Credit Card Charge		05/07/2002				Element5 Software		378349017215000 GETINFO.ELEMENT5.COM,		ATP Program				AMERICAN EXPRESS -17006		15.63		15.63	soft
330	330						Credit Card Charge		05/08/2002				techalchemy software		378349017215000 TECHALCHEMY LLC HUN		ATP Program				AMERICAN EXPRESS -17006		34.95		34.95	soft
331	331						Credit Card Charge		05/08/2002				Regsoft		378349017215000 REGSOFT.COM, INC 877-		ATP Program				AMERICAN EXPRESS -17006		32.94		32.94	soft
332	332						Credit Card Charge		05/08/2002				Win Drivers.com		378349017215000 WNT*REG.NET SW SALES8		ATP Program				AMERICAN EXPRESS -17006		34.95		34.95	soft
333	333						Credit Card Charge		05/10/2002				Real Audio Video Networks		378349017215000 REAL GOLDPASS NOV 20(		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
334	334						Credit Card Charge		05/10/2002				Intuit		378349017215000 INTUIT SOFTWRE SUPP80(		ATP Program				AMERICAN EXPRESS -17006		744.46		744.46	soft
335	335						Credit Card Charge		05/12/2002				NAIE Store		378349017216008 NAIESTORE 408-988-		ATP Program				AMERICAN EXPRESS -17006		49.73		49.73	soft
336	336						Credit Card Charge		05/13/2002				Intuit		378349017216008 INTUIT SOFTWRE SUPP80(		ATP Program				AMERICAN EXPRESS -17006		343.62		343.62	soft
337	337						Credit Card Charge		05/15/2002				Roxio Software		cd burner		ATP Program				AMERICAN EXPRESS -17006		105.90		105.90	soft
338	338						Credit Card Charge		05/15/2002				Regsoft				ATP Program				AMERICAN EXPRESS -17006		25.00		25.00	soft
339	339						Credit Card Charge		05/16/2002				runtime software		378349017215008 RUNTIME SOFTWARE LLC(		ATP Program				AMERICAN EXPRESS -17006		159.00		159.00	soft
340	340						Credit Card Charge		05/21/2002				EACCELERATION CORP. 800-754-1204		378349017216008 EACCELERATION CORP. 8(		ATP Program				AMERICAN EXPRESS -17006		34.00		34.00	soft
341	341						Credit Card Credit		05/21/2002				Intuit		378349017216008 INTUIT SOFTWRE SUPP80(		ATP Program				AMERICAN EXPRESS -17006		-1,623.70		-1,623.70	soft
342	342						Bill		05/22/2002		606964		General Computer and Service				ATP Program				Accounts Payable		127.00		127.00	soft
343	343						Bill		05/22/2002				General Computer and Service				ATP Program				Accounts Payable		179.00		179.00	soft
344	344						Bill		05/24/2002		AAAI1150		Silicon City		Virus software		ATP Program				Accounts Payable		140.00		140.00	soft
345	345						Credit Card Charge		05/27/2002				PC Modifications				ATP Program				AMERICAN EXPRESS -17006		96.90		96.90	soft
346	346						Credit Card Charge		05/30/2002				Jasc software		378349017216008 JASC SOFTWARE INC 952		ATP Program				AMERICAN EXPRESS -17006		19.00		19.00	soft
347	347						Credit Card Charge		06/02/2002				MCAFEE		virus		ATP Program				AMERICAN EXPRESS -17006		31.15		31.15	soft
348	348						Credit Card Charge		06/10/2002				Real Audio Video Networks		378349017215008 REAL GOLDPASS NOV 20(		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
349	349						Credit Card Charge		06/22/2002				NIST ATP customer		update ocr package		ATP Program				AMERICAN EXPRESS -17006		68.94		68.94	soft
350	350						Bill		07/01/2002		607268		General Computer and Service				ATP Program				Accounts Payable		179.00		179.00	soft
351	351						Bill		07/01/2002		607213		General Computer and Service				ATP Program				Accounts Payable		749.00		749.00	soft
352	352						Credit Card Charge		07/04/2002				NIST ATP customer		378349017215008 MICROSOFT TECH SUPPOI		ATP Program				AMERICAN EXPRESS -17006		245.00		245.00	soft
353	353						Credit Card Charge		07/10/2002				NIST ATP customer		378349017217006 REAL GOLDPASS NOV 20(		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
354	354						General Journal		08/01/2002				Kairon DB (VENDOR)		DBK Inv. 118						NIST		199.84		199.84	soft
355	355						General Journal		08/01/2002				Kairon DB (VENDOR)		DBK Inv. 117						NIST		1,024.75		1,024.75	soft
356	356						Credit Card Charge		08/02/2002				techalchemy software				ATP Program				AMERICAN EXPRESS -17006		36.00		36.00	soft
357	357						Credit Card Charge		08/05/2002				www.esellerate		378349017217006 WWW.ESELLERATE-SALES		ATP Program				AMERICAN EXPRESS -17006		19.95		19.95	soft
358	358						Credit Card Charge		08/11/2002				Real Audio Video Networks				ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft
359	359						Credit Card Charge		08/14/2002				Apple Computers		378349017217006 APPLE COMPUTER 800-(		ATP Program				AMERICAN EXPRESS -17006		32.45		32.45	soft
360	360						Credit Card Charge		08/26/2002				Regsoft		378349017217006 REGSOFT.COM, INC. 877-		ATP Program				AMERICAN EXPRESS -17006		39.95		39.95	soft
361	361						Credit Card Charge		08/26/2002				Regsoft		378349017217006 REGSOFT.COM, INC. 877-		ATP Program				AMERICAN EXPRESS -17006		19.95		19.95	soft
362	362						Credit Card Charge		09/10/2002				Real Audio Video Networks		download service		ATP Program				AMERICAN EXPRESS -17006		9.95		9.95	soft

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
363	363						Credit Card Charge		09/14/2002				NIST ATP customer		DickShare NFS Server		ATP Program				AMERICAN EXPRESS - I7006		159.00		159.00	cd
364	364						Credit Card Charge		09/14/2002				NIST ATP customer		Premium Maintenance		ATP Program				AMERICAN EXPRESS - I7006		99.00		99.00	soft
365	365						General Journal		09/30/2002						DBK Inv. 163		ATP Program				Capital Loan		239.37		239.37	soft
366	366						General Journal		09/30/2002						can't find this		ATP Program				Software		314.49		314.49	soft
367	367			Total Software																					11,543.20	
368	368			Total Computer																					224,161.21	
369	369	TOTAL																							224,161.21	

06294

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
1		c1	ex	c2	proj	c4	pwr1	pwr2	pwr3	soft	screen	ac	over	cam	c8	rose	c52	c2,c12,c13	c12,c13	c3	c7	c12	c13	printer	c11
2		16541.82	20129.13	14314.15	3819.21	11305.22	958.82	216.6	1375.36	8808.94	14.26	4953.33	22085.23	1519.96	30555.91	38	4,021.00	22068	3527.98	1308.25	12053.94	3573.59	3284.65	898.65	1171.66
3		c1	ex	c2	proj	c4	pwr1	pwr2	pwr3	soft	screen	ac	over	cam	c8	rose	c52	c2,c12,c13	c12,c13	c3	c7	c12	c13	printer	c11
4		540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	67.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		180	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		0	0	129.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	325.34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	3.27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		0	0	0	0	335	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		0	0	0	0	0	181.45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	24.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		0	0	0	0	0	0	0	9.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15		0	0	0	0	0	0	30.69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	66.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	47.85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	149.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	29.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	14.26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	-51.5	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	850.99	0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	39.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	-34.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	-29.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	34.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	67.48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		0	0	0	0	0	0	27.37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		0	0	0	0	0	0	0	0	0	0	1995	0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	23.01	0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	20.81	0	0	0	0	0	0	0	0	0	0	0	0	0
34		0	0	0	0	0	0	0	0	0	0	2.37	0	0	0	0	0	0	0	0	0	0	0	0	0
35		0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	140.67	0	0	0	0	0	0	0	0	0	0	0	0	0
37		0	0	0	0	0	0	0	0	0	0	0	34.36	0	0	0	0	0	0	0	0	0	0	0	0
38		0	0	0	0	0	0	0	0	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	0	0
39		0	222.69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		0	34.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		0	72.87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42		0	52.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43		0	0	0	97.91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44		0	0	0	0	0	0	0	0	0	0	0	0	1519.95	0	0	0	0	0	0	0	0	0	0	0
45		0	0	0	0	0	0	0	0	0	0	178.87	0	0	0	0	0	0	0	0	0	0	0	0	0
46		0	0	0	0	0	0	0	0	0	0	173.92	0	0	0	0	0	0	0	0	0	0	0	0	0
47		0	0	0	0	0	0	0	0	0	0	46.51	0	0	0	0	0	0	0	0	0	0	0	0	0
48		0	139.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51		0	0	198	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52		0	0	0	0	0	0	0	0	0	0	0	0	0	3083	0	0	0	0	0	0	0	0	0	0
53		3284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54		0	0	0	0	0	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	0	0	0
55		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	146	0	0	0	0	0	0	0	0
56		0	0	4580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3695.15	0	0	0	0	0	0	0
58		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3000	0	0	0	0	0	0
59		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	254.98	0	0	0	0	0	0
60		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18	0	0	0	0	0	0
61		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	255	0	0	0	0	0	0
62		0	343.59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63		0	2106.23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64		0	5216.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65		0	0	0	0	14.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66		0	0	0	0	36.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67		0	-14.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68		0	-178.61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69		0	-2106.23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70		0	-5216.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71		0	-442.35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72		0	-36.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
73		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	299.74	0	0	0	0	0
74		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	277	0	0	0	0	0
75		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	915.96	0	0	0	0
76		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6.37	0	0	0	0
77		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	390	0	0	0
78		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53	0	0	0
79		0	0	0	0	0	79.33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80		3348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81		178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82		0	88	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113.65	0	0
84		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	358	0	0
85		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69	0	0	0
86		0	563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87		0	48.71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88		0	-3.71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89		0	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	119.45	0
91		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-54.11	0
92		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	919.58	0	0	0	0	0	0
93		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7451.27	0	0	0	0	0	0
94		0	0	3227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1338	0	0
96		0	130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97		0	0	0	0	0	0	0	0	0	0	123.71	0	0	0	0	0	0	0	0	0	0	0	0	0
98		0	0	0	0	0	0	0	0	0	0	10.8	0	0	0	0	0	0	0	0	0	0	0	0	0
99		0	0	0	0	0	21.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100		0	0	0	0	0	0	0	0	0	0	0	0	0	623	0	0	0	0	0	0	0	0	0	0
101		0	9159.53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63.73
103		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104		92.98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105		98.49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1774	0	0	0
107		0	0	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108		0	0	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109		0	0	350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110		0	0	0	0	0	0	0	0	0	0	0	0	0	425	0	0	0	0	0	0	0	0	0	0
111		0	0	1226.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112		0	5450.37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37.93
114		5301	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117		0	20.45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118		518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119		0	0	0	0	0	0	0	0	0	0	0	0	0	-518	0	0	0	0	0	0	0	0	0	0
120		0	0	0	0	0	218.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121		0	0	0	0	0	0	75.75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10000	0	0	0	0	0	0	0
123		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124		0	0	295	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125		0	0	0	0	0	0	0	0	0	0	0	0	0	585	0	0	0	0	0	0	0	0	0	0
126		0	0	0	0	0	0	0	0	0	0	0	0	0	1267	0	0	0	0	0	0	0	0	0	0
127		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
128		0	0	0	0	975	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129		0	0	0	0	2152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130		0	0	0	0	10.83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131		0	89.99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1070
133		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	171.29	0	0	0	0
135		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3875	0	0	0	0	0	0	0	0
138		0	0	0	0	1005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139		0	0	0	0	1849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140		0	0	0	3122.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141		0	148.55	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142		0	0	0	0	1.02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144		1540	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145		0	0	0	31.38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
146		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3326	0	0	0	0
147		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	365	0	0
148		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6800	0	0	0	0
149		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-6800	0	0	0	0
150		389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152		0	0	344	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	956	0	0
153		0	0	678	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
155		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	948	0	0	0
156		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157		0	0	0	0	0	0	0	0	0	0	0	0	0	370	0	0	0	0	0	0	0	0	0	0
158		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4400	0	0	0	0
159		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160		0	0	0	0	0	0	0	0	0	0	0	0	0	88	0	0	0	0	0	0	0	0	0	0
161		0	0	0	0	0	0	0	0	0	0	0	0	0	12.59	0	0	0	0	0	0	0	0	0	0
162		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
163		0	0	0	0	0	0	0	0	0	0	0	0	0	176	0	0	0	0	0	0	0	0	0	0
164		0	0	0	0	0	0	0	0	0	0	0	0	0	2335	0	0	0	0	0	0	0	0	0	0
165		0	0	0	0	1155	0	0	0	0	0	0	0	0	623	0	0	0	0	0	0	0	0	0	0
166		237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168		0	0	0	0	0	0	0	0	0	0	0	0	0	5000	0	0	0	0	0	0	0	0	0	0
169		0	0	0	0	0	0	0	0	0	0	0	0	0	661.98	0	0	0	0	0	0	0	0	0	0
170		0	345.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
171		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	142.89	0
172		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
173		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
174		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
175		0	0	0	0	0	0	0	0	0	0	0	12000	0	0	0	0	0	0	0	0	0	154	0	0
176		0	0	0	0	0	0	0	0	0	0	0	-12000	0	0	0	0	0	0	0	0	0	0	0	0
177		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	329.59	0	0	0
178		0	0	1857.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
179		0	0	0	0	0	0	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0
180		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1267.2	0	0	0	0
181		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
183		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
184		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
185		0	0	0	0	0	0	0	0	0	0	0	0	0	2468.5	0	0	0	0	0	0	0	0	0	0
186		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
187		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
188		0	0	0	0	0	0	0	0	0	0	0	0	0	409	0	0	0	0	0	0	0	0	0	0
189		0	0	0	0	0	0	0	0	0	0	0	0	0	236	0	0	0	0	0	0	0	0	0	0
190		0	0	0	0	0	0	0	0	0	0	0	3341.6	0	0	0	0	0	0	0	0	0	0	0	0
191		0	0	0	0	0	0	0	0	0	0	0	30.07	0	0	0	0	0	0	0	0	0	0	0	0
192		0	0	0	0	0	0	0	0	0	0	0	1551.4	0	0	0	0	0	0	0	0	0	0	0	0
193		0	0	0	0	0	0	0	0	0	0	0	47.5	0	0	0	0	0	0	0	0	0	0	0	0
194		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
195		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196		0	247.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
197		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
198		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
199		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139.95	0	0	0	0
200		0	949.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201		0	0	0	0	0	24.01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	225	0	0	0	0
203		0	0	0	0	0	0	0	1386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
204		0	33.93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
205		0	44.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
207		0	0	0	0	0	0	58.6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
208		0	0	0	0	0	0	0	0	0	0	0	0	0	2450	0	0	0	0	0	0	0	0	0	0
209		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	366.58	0	0	0	0
210		0	0	0	0	0	54.06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
211		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
212		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	349.97	0
213		0	0	0	0	0	0	0	0	0	0	0	526.45	0	0	0	0	0	0	0	0	0	0	0	0
214		0	0	0	0	0	0	0	0	0	0	0	4.74	0	0	0	0	0	0	0	0	0	0	0	0
215		0	0	0	0	0	0	0	0	0	0	0	244.42	0	0	0	0	0	0	0	0	0	0	0	0
216		0	0	0	0	0	0	0	0	0	0	0	7.48	0	0	0	0	0	0	0	0	0	0	0	0
217		0	0	0	0	0	0	0	0	0	0	0	315.87	0	0	0	0	0	0	0	0	0	0	0	0
218		0	0	0	0	0	0	0	0	0	0	448.17	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
219		0	0	0	0	0	0	0	0	0	0	0	0	0	2000	0	0	0	0	0	0	0	0	0	0
220		0	0	0	0	0	0	0	0	0	0	0	0	0	1560.98	0	0	0	0	0	0	0	0	0	0
221		0	0	0	0	0	0	0	0	0	0	0	0	0	806.66	0	0	0	0	0	0	0	0	0	0
222		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
223		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
224		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227		0	0	0	0	85	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
229		0	0	1206.21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230		0	0	-100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233		0	0	0	0	0	0	0	0	0	0	0	1000	0	0	0	0	0	0	0	0	0	0	0	0
234		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235		0	0	0	0	3890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236		0	0	0	0	1663	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237		0	0	0	0	0	264.81	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238		0	0	-370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239		0	99.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240		0	141.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
241		0	0	0	0	0	0	0	0	0	0	0	0	0	-1181.79	0	0	0	0	0	0	0	0	0	0
242		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	340.45	0
243		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
244		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.26	0	0	0	0
245		0	0	0	0	0	0	0	0	0	0	0	89.64	0	0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0	0	668.32	0	0	0	0	0	0	0	0	0	0	0	0
247		0	0	0	0	0	0	0	0	0	0	0	8.01	0	0	0	0	0	0	0	0	0	0	0	0
248		0	0	0	0	0	0	0	0	0	0	0	310.28	0	0	0	0	0	0	0	0	0	0	0	0
249		0	0	0	0	0	0	0	0	0	0	0	9.5	0	0	0	0	0	0	0	0	0	0	0	0
250		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
251		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
252		0	0	0	0	0	0	0	0	0	0	0	0	0	190	0	0	0	0	0	0	0	0	0	0
253		0	0	0	0	0	0	0	0	0	0	0	0	0	322.99	0	0	0	0	0	0	0	0	0	0
254		0	0	39.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
255		0	0	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
256		0	0	34.38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
257		0	0	0	0	-5991.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
258		0	0	0	0	5991.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
259		0	99.66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260		0	0	0	0	32.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
262		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
263		0	145.67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	84.31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
265		0	0	0	0	75.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
266		0	0	0	0	80.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
267		0	0	0	0	196.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
268		0	0	0	0	581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
269		0	0	0	0	126.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270		0	0	0	0	2006.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271		0	0	0	0	1211.31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272		0	0	0	0	1090.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273		0	0	0	0	3052.52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
274		0	0	0	0	109.01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
275		0	0	0	0	581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
276		0	0	0	0	2178.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
277		0	0	0	0	22274.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
278		0	0	0	0	281.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
279		0	0	0	0	-22274.29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280		0	0	0	0	-2179.64	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
281		0	0	0	0	-581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
282		0	0	0	0	-281.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
283		0	0	0	0	-109.02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
284		0	0	0	0	-225.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
285		0	0	0	0	-3052.52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
286		0	0	0	0	-1090.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
287		0	0	0	0	-436.07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
288		0	0	0	0	-181.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
289		0	0	0	0	-181.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290		0	0	0	0	-2569.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291		0	0	0	0	-581.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
292		0	0	0	0	-126.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
293		0	0	0	0	-2908.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
294		0	0	0	0	0	0	0	0	0	0	0	9356.49	0	0	0	0	0	0	0	0	0	0	0	0
295		0	0	0	0	0	0	0	0	0	0	0	84.18	0	0	0	0	0	0	0	0	0	0	0	0
296		0	0	0	0	0	0	0	0	0	0	0	4343.9	0	0	0	0	0	0	0	0	0	0	0	0
297		0	0	0	0	0	0	0	0	0	0	0	133.02	0	0	0	0	0	0	0	0	0	0	0	0
298		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
299		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1965.86	0	0	0	0
300		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
301		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304		713.36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
305		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
306		111.99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
308		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310		0	0	0	0	0	0	0	0	278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311		0	0	0	0	0	0	0	0	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312		0	0	0	0	0	0	0	0	107.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313		0	178.61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
314		0	442.35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
315		0	0	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
316		0	0	0	0	0	0	0	0	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317		0	0	0	0	0	0	0	0	1435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
318		0	77.67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
319		0	0	0	0	0	0	0	0	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320		0	776.74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
321		0	0	0	0	0	0	0	0	119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
322		0	462.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
323		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
324		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
325		0	12.43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
326		0	22.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
327		0	0	0	0	0	0	0	0	41.54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
328		0	0	0	0	0	0	0	0	1834.52	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
329		0	0	0	0	0	0	0	0	15.63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330		0	0	0	0	0	0	0	0	34.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331		0	0	0	0	0	0	0	0	32.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
332		0	0	0	0	0	0	0	0	34.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
333		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334		0	0	0	0	0	0	0	0	744.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
335		0	0	0	0	0	0	0	0	49.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
336		0	0	0	0	0	0	0	0	343.82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
337		0	0	0	0	0	0	0	0	105.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
338		0	0	0	0	0	0	0	0	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339		0	0	0	0	0	0	0	0	159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340		0	0	0	0	0	0	0	0	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341		0	0	0	0	0	0	0	0	-1823.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
342		0	0	0	0	0	0	0	0	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343		0	0	0	0	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
344		0	0	0	0	0	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
345		0	0	0	0	0	0	0	0	98.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
346		0	0	0	0	0	0	0	0	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347		0	0	0	0	0	0	0	0	31.15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
348		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
349		0	0	0	0	0	0	0	0	68.94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350		0	0	0	0	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
351		0	0	0	0	0	0	0	0	749	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
352		0	0	0	0	0	0	0	0	245	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
353		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
354		0	0	0	0	0	0	0	0	199.84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
355		0	0	0	0	0	0	0	0	1024.75	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
356		0	0	0	0	0	0	0	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
357		0	0	0	0	0	0	0	0	19.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
358		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
359		0	0	0	0	0	0	0	0	32.46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360		0	0	0	0	0	0	0	0	39.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
361		0	0	0	0	0	0	0	0	19.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
362		0	0	0	0	0	0	0	0	9.95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY
363		0	0	0	0	0	0	0	0	0	0	0	0	0	159	0	0	0	0	0	0	0	0	0	0
364		0	0	0	0	0	0	0	0	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
365		0	0	0	0	0	0	0	0	239.37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
366		0	0	0	0	0	0	0	0	314.49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
367																									
368																									
369																									

06303

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
1	c4,c7,c11	scnr	c17	c16	n/a	c0	c15	c4,c7	c5	c9		
2	4312	15583.13	5878.68	3340.03	0	215	5916.11	70.27	70	424.34		224161.21
3	c4,c7,c11	scnr	c17	c16	n/a	c0	c15	c4,c7	c5	c9		
4	0	0	0	0	0	0	0	0	0	0		
5	0	0	0	0	0	0	0	0	0	0		
6	0	0	0	0	0	0	0	0	0	0		
7	0	0	0	0	0	0	0	0	0	0		
8	0	0	0	0	0	0	0	0	0	0		
9	0	0	0	0	0	0	0	0	0	0		
10	0	0	0	0	0	0	0	0	0	0		
11	0	0	0	0	0	0	0	0	0	0		
12	0	0	0	0	0	0	0	0	0	0		
13	0	0	0	0	0	0	0	0	0	0		
14	0	0	0	0	0	0	0	0	0	0		
15	0	0	0	0	0	0	0	0	0	0		
16	0	0	0	0	0	0	0	0	0	0		
17	0	0	0	0	0	0	0	0	0	0		
18	0	0	0	0	0	0	0	0	0	0		
19	0	0	0	0	0	0	0	0	0	0		
20	0	0	0	0	0	0	0	0	0	0		
21	0	0	0	0	0	0	0	0	0	0		
22	0	0	0	0	0	0	0	0	0	0		
23	0	0	0	0	0	0	0	0	0	0		
24	0	0	0	0	0	0	0	0	0	0		
25	0	0	0	0	0	0	0	0	0	0		
26	0	0	0	0	0	0	0	0	0	0		
27	0	0	0	0	0	0	0	0	0	0		
28	0	0	0	0	0	0	0	0	0	0		
29	0	0	0	0	0	0	0	0	0	0		
30	0	0	0	0	0	0	0	0	0	0		
31	0	0	0	0	0	0	0	0	0	0		
32	0	0	0	0	0	0	0	0	0	0		
33	0	0	0	0	0	0	0	0	0	0		
34	0	0	0	0	0	0	0	0	0	0		
35	0	0	0	0	0	0	0	0	0	0		
36	0	0	0	0	0	0	0	0	0	0		
37	0	0	0	0	0	0	0	0	0	0		
38	0	0	0	0	0	0	0	0	0	0		
39	0	0	0	0	0	0	0	0	0	0		
40	0	0	0	0	0	0	0	0	0	0		
41	0	0	0	0	0	0	0	0	0	0		
42	0	0	0	0	0	0	0	0	0	0		
43	0	0	0	0	0	0	0	0	0	0		
44	0	0	0	0	0	0	0	0	0	0		
45	0	0	0	0	0	0	0	0	0	0		
46	0	0	0	0	0	0	0	0	0	0		
47	0	0	0	0	0	0	0	0	0	0		
48	0	0	0	0	0	0	0	0	0	0		
49	0	0	0	0	0	0	0	0	0	0		
50	0	0	0	0	0	0	0	0	0	0		
51	0	0	0	0	0	0	0	0	0	0		
52	0	0	0	0	0	0	0	0	0	0		
53	0	0	0	0	0	0	0	0	0	0		
54	0	0	0	0	0	0	0	0	0	0		
55	0	0	0	0	0	0	0	0	0	0		
56	0	0	0	0	0	0	0	0	0	0		
57	0	0	0	0	0	0	0	0	0	0		
58	0	0	0	0	0	0	0	0	0	0		
59	0	0	0	0	0	0	0	0	0	0		
60	0	0	0	0	0	0	0	0	0	0		
61	0	0	0	0	0	0	0	0	0	0		
62	0	0	0	0	0	0	0	0	0	0		
63	0	0	0	0	0	0	0	0	0	0		
64	0	0	0	0	0	0	0	0	0	0		
65	0	0	0	0	0	0	0	0	0	0		
66	0	0	0	0	0	0	0	0	0	0		
67	0	0	0	0	0	0	0	0	0	0		
68	0	0	0	0	0	0	0	0	0	0		
69	0	0	0	0	0	0	0	0	0	0		
70	0	0	0	0	0	0	0	0	0	0		
71	0	0	0	0	0	0	0	0	0	0		
72	0	0	0	0	0	0	0	0	0	0		

06301

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
73	0	0	0	0	0	0	0	0	0	0		
74	0	0	0	0	0	0	0	0	0	0		
75	0	0	0	0	0	0	0	0	0	0		
76	0	0	0	0	0	0	0	0	0	0		
77	0	0	0	0	0	0	0	0	0	0		
78	0	0	0	0	0	0	0	0	0	0		
79	0	0	0	0	0	0	0	0	0	0		
80	0	0	0	0	0	0	0	0	0	0		
81	0	0	0	0	0	0	0	0	0	0		
82	0	0	0	0	0	0	0	0	0	0		
83	0	0	0	0	0	0	0	0	0	0		
84	0	0	0	0	0	0	0	0	0	0		
85	0	0	0	0	0	0	0	0	0	0		
86	0	0	0	0	0	0	0	0	0	0		
87	0	0	0	0	0	0	0	0	0	0		
88	0	0	0	0	0	0	0	0	0	0		
89	0	0	0	0	0	0	0	0	0	0		
90	0	0	0	0	0	0	0	0	0	0		
91	0	0	0	0	0	0	0	0	0	0		
92	0	0	0	0	0	0	0	0	0	0		
93	0	0	0	0	0	0	0	0	0	0		
94	0	0	0	0	0	0	0	0	0	0		
95	0	0	0	0	0	0	0	0	0	0		
96	0	0	0	0	0	0	0	0	0	0		
97	0	0	0	0	0	0	0	0	0	0		
98	0	0	0	0	0	0	0	0	0	0		
99	0	0	0	0	0	0	0	0	0	0		
100	0	0	0	0	0	0	0	0	0	0		
101	0	0	0	0	0	0	0	0	0	0		
102	0	0	0	0	0	0	0	0	0	0		
103	4312	0	0	0	0	0	0	0	0	0		
104	0	0	0	0	0	0	0	0	0	0		
105	0	0	0	0	0	0	0	0	0	0		
106	0	0	0	0	0	0	0	0	0	0		
107	0	0	0	0	0	0	0	0	0	0		
108	0	0	0	0	0	0	0	0	0	0		
109	0	0	0	0	0	0	0	0	0	0		
110	0	0	0	0	0	0	0	0	0	0		
111	0	0	0	0	0	0	0	0	0	0		
112	0	0	0	0	0	0	0	0	0	0		
113	0	0	0	0	0	0	0	0	0	0		
114	0	0	0	0	0	0	0	0	0	0		
115	0	713.29	0	0	0	0	0	0	0	0		
116	0	-713.29	0	0	0	0	0	0	0	0		
117	0	0	0	0	0	0	0	0	0	0		
118	0	0	0	0	0	0	0	0	0	0		
119	0	0	0	0	0	0	0	0	0	0		
120	0	0	0	0	0	0	0	0	0	0		
121	0	0	0	0	0	0	0	0	0	0		
122	0	0	0	0	0	0	0	0	0	0		
123	0	6419.57	0	0	0	0	0	0	0	0		
124	0	0	0	0	0	0	0	0	0	0		
125	0	0	0	0	0	0	0	0	0	0		
126	0	0	0	0	0	0	0	0	0	0		
127	0	0	1660	0	0	0	0	0	0	0		
128	0	0	0	0	0	0	0	0	0	0		
129	0	0	0	0	0	0	0	0	0	0		
130	0	0	0	0	0	0	0	0	0	0		
131	0	0	0	0	0	0	0	0	0	0		
132	0	0	0	0	0	0	0	0	0	0		
133	0	0	107.17	0	0	0	0	0	0	0		
134	0	0	0	0	0	0	0	0	0	0		
135	0	0	572.64	0	0	0	0	0	0	0		
136	0	0	431.92	0	0	0	0	0	0	0		
137	0	0	0	0	0	0	0	0	0	0		
138	0	0	0	0	0	0	0	0	0	0		
139	0	0	0	0	0	0	0	0	0	0		
140	0	0	0	0	0	0	0	0	0	0		
141	0	0	0	0	0	0	0	0	0	0		
142	0	0	0	0	0	0	0	0	0	0		
143	0	0	2530	0	0	0	0	0	0	0		
144	0	0	0	0	0	0	0	0	0	0		
145	0	0	0	0	0	0	0	0	0	0		

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
146	0	0	0	0	0	0	0	0	0	0		
147	0	0	0	0	0	0	0	0	0	0		
148	0	0	0	0	0	0	0	0	0	0		
149	0	0	0	0	0	0	0	0	0	0		
150	0	0	0	0	0	0	0	0	0	0		
151	0	0	0	0	0	0	0	0	0	0		
152	0	0	0	0	0	0	0	0	0	0		
153	0	0	0	0	0	0	0	0	0	0		
154	0	0	0	0	0	0	0	0	0	0		
155	0	0	295	0	0	0	0	0	0	0		
156	0	0	0	0	0	0	0	0	0	0		
157	0	0	0	0	0	0	0	0	0	0		
158	0	600	0	0	0	0	0	0	0	0		
159	0	0	0	0	0	0	0	0	0	0		
160	0	0	0	0	0	0	0	0	0	0		
161	0	0	0	0	0	0	0	0	0	0		
162	0	0	0	0	0	0	0	0	0	0		
163	0	0	0	0	0	0	0	0	0	0		
164	0	0	0	0	0	0	0	0	0	0		
165	0	0	0	0	0	0	0	0	0	0		
166	0	0	0	0	0	0	0	0	0	0		
167	0	1000	0	0	0	0	0	0	0	0		
168	0	0	0	0	0	0	0	0	0	0		
169	0	0	0	0	0	0	0	0	0	0		
170	0	0	0	0	0	0	0	0	0	0		
171	0	0	0	0	0	0	0	0	0	0		
172	0	0	0	0	0	0	0	0	0	0		
173	0	0	261.95	0	0	0	0	0	0	0		
174	0	0	0	0	0	0	0	0	0	0		
175	0	0	0	0	0	0	0	0	0	0		
176	0	0	0	0	0	0	0	0	0	0		
177	0	0	0	0	0	0	0	0	0	0		
178	0	0	0	0	0	0	0	0	0	0		
179	0	0	0	0	0	0	0	0	0	0		
180	0	0	0	0	0	0	0	0	0	0		
181	0	0	0	88.3	0	0	0	0	0	0		
182	0	0	0	1014.43	0	0	0	0	0	0		
183	0	0	0	22	0	0	0	0	0	0		
184	0	0	0	89.35	0	0	0	0	0	0		
185	0	0	0	0	0	0	0	0	0	0		
186	0	0	0	0	0	0	0	0	0	0		
187	0	0	0	431.82	0	0	0	0	0	0		
188	0	0	0	0	0	0	0	0	0	0		
189	0	0	0	0	0	0	0	0	0	0		
190	0	0	0	0	0	0	0	0	0	0		
191	0	0	0	0	0	0	0	0	0	0		
192	0	0	0	0	0	0	0	0	0	0		
193	0	0	0	0	0	0	0	0	0	0		
194	0	0	0	808.33	0	0	0	0	0	0		
195	0	0	0	318.89	0	0	0	0	0	0		
196	0	0	0	0	0	0	0	0	0	0		
197	0	0	0	32.54	0	0	0	0	0	0		
198	0	0	0	0	0	0	0	0	0	0		
199	0	0	0	0	0	0	0	0	0	0		
200	0	0	0	0	0	0	0	0	0	0		
201	0	0	0	0	0	0	0	0	0	0		
202	0	0	0	0	0	0	0	0	0	0		
203	0	0	0	0	0	0	0	0	0	0		
204	0	0	0	0	0	0	0	0	0	0		
205	0	0	0	0	0	0	0	0	0	0		
206	0	0	0	0	0	215	0	0	0	0		
207	0	0	0	0	0	0	0	0	0	0		
208	0	0	0	0	0	0	0	0	0	0		
209	0	0	0	0	0	0	0	0	0	0		
210	0	0	0	0	0	0	0	0	0	0		
211	0	1643.25	0	0	0	0	0	0	0	0		
212	0	0	0	0	0	0	0	0	0	0		
213	0	0	0	0	0	0	0	0	0	0		
214	0	0	0	0	0	0	0	0	0	0		
215	0	0	0	0	0	0	0	0	0	0		
216	0	0	0	0	0	0	0	0	0	0		
217	0	0	0	0	0	0	0	0	0	0		
218	0	0	0	0	0	0	0	0	0	0		

06303

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
219	0	0	0	0	0	0	0	0	0	0		
220	0	0	0	0	0	0	0	0	0	0		
221	0	0	0	0	0	0	0	0	0	0		
222	0	0	0	336.59	0	0	0	0	0	0		
223	0	0	0	237.5	0	0	0	0	0	0		
224	0	0	0	1	0	0	0	0	0	0		
225	0	0	0	62.08	0	0	0	0	0	0		
226	0	0	0	-4.6	0	0	0	0	0	0		
227	0	0	0	0	0	0	0	0	0	0		
228	0	0	0	-1	0	0	0	0	0	0		
229	0	0	0	0	0	0	0	0	0	0		
230	0	0	0	0	0	0	0	0	0	0		
231	0	3000	0	0	0	0	0	0	0	0		
232	0	0	0	0	0	0	386	0	0	0		
233	0	0	0	0	0	0	0	0	0	0		
234	0	80	0	0	0	0	0	0	0	0		
235	0	0	0	0	0	0	0	0	0	0		
236	0	0	0	0	0	0	0	0	0	0		
237	0	0	0	0	0	0	0	0	0	0		
238	0	0	0	0	0	0	0	0	0	0		
239	0	0	0	0	0	0	0	0	0	0		
240	0	0	0	0	0	0	0	0	0	0		
241	0	0	0	0	0	0	0	0	0	0		
242	0	0	0	0	0	0	0	0	0	0		
243	0	0	0	0	0	0	0	70.27	0	0		
244	0	0	0	0	0	0	0	0	0	0		
245	0	0	0	0	0	0	0	0	0	0		
246	0	0	0	0	0	0	0	0	0	0		
247	0	0	0	0	0	0	0	0	0	0		
248	0	0	0	0	0	0	0	0	0	0		
249	0	0	0	0	0	0	0	0	0	0		
250	0	2000	0	0	0	0	0	0	0	0		
251	0	0	0	0	0	0	570	0	0	0		
252	0	0	0	0	0	0	0	0	0	0		
253	0	0	0	0	0	0	0	0	0	0		
254	0	0	0	0	0	0	0	0	0	0		
255	0	0	0	0	0	0	0	0	0	0		
256	0	0	0	0	0	0	0	0	0	0		
257	0	0	0	0	0	0	0	0	0	0		
258	0	0	0	0	0	0	0	0	0	0		
259	0	0	0	0	0	0	0	0	0	0		
260	0	0	0	0	0	0	0	0	0	0		
261	0	0	0	0	0	0	1305	0	0	0		
262	0	0	0	0	0	0	2447.11	0	0	0		
263	0	0	0	0	0	0	0	0	0	0		
264	0	0	0	0	0	0	0	0	0	0		
265	0	0	0	0	0	0	0	0	0	0		
266	0	0	0	0	0	0	0	0	0	0		
267	0	0	0	0	0	0	0	0	0	0		
268	0	0	0	0	0	0	0	0	0	0		
269	0	0	0	0	0	0	0	0	0	0		
270	0	0	0	0	0	0	0	0	0	0		
271	0	0	0	0	0	0	0	0	0	0		
272	0	0	0	0	0	0	0	0	0	0		
273	0	0	0	0	0	0	0	0	0	0		
274	0	0	0	0	0	0	0	0	0	0		
275	0	0	0	0	0	0	0	0	0	0		
276	0	0	0	0	0	0	0	0	0	0		
277	0	0	0	0	0	0	0	0	0	0		
278	0	0	0	0	0	0	0	0	0	0		
279	0	0	0	0	0	0	0	0	0	0		
280	0	0	0	0	0	0	0	0	0	0		
281	0	0	0	0	0	0	0	0	0	0		
282	0	0	0	0	0	0	0	0	0	0		
283	0	0	0	0	0	0	0	0	0	0		
284	0	0	0	0	0	0	0	0	0	0		
285	0	0	0	0	0	0	0	0	0	0		
286	0	0	0	0	0	0	0	0	0	0		
287	0	0	0	0	0	0	0	0	0	0		
288	0	0	0	0	0	0	0	0	0	0		
289	0	0	0	0	0	0	0	0	0	0		
290	0	0	0	0	0	0	0	0	0	0		
291	0	0	0	0	0	0	0	0	0	0		

06304

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
292	0	0	0	0	0	0	0	0	0	0		
293	0	0	0	0	0	0	0	0	0	0		
294	0	0	0	0	0	0	0	0	0	0		
295	0	0	0	0	0	0	0	0	0	0		
296	0	0	0	0	0	0	0	0	0	0		
297	0	0	0	0	0	0	0	0	0	0		
298	0	0	0	0	0	0	1200	0	0	0		
299	0	0	0	0	0	0	0	0	0	0		
300	0	0	0	0	0	0	0	0	0	0		
301	0	0	0	0	0	0	0	0	0	0		
302	0	0	0	0	0	0	0	0	70	0		
303	0	0	0	0	0	0	0	0	0	317.17		
304	0	0	0	0	0	0	0	0	0	0		
305	0	0	0	0	0	0	0	0	0	107.17		
306	0	0	0	0	0	0	0	0	0	0		
307	0	0	0	105	0	0	0	0	0	0		
308	0	0	0	0	0	0	0	0	0	0		
309	0	0	0	0	0	0	0	0	0	0		
310	0	0	0	0	0	0	0	0	0	0		
311	0	0	0	0	0	0	0	0	0	0		
312	0	0	0	0	0	0	0	0	0	0		
313	0	0	0	0	0	0	0	0	0	0		
314	0	0	0	0	0	0	0	0	0	0		
315	0	0	0	0	0	0	0	0	0	0		
316	0	0	0	0	0	0	0	0	0	0		
317	0	0	0	0	0	0	0	0	0	0		
318	0	0	0	0	0	0	0	0	0	0		
319	0	0	0	0	0	0	0	0	0	0		
320	0	0	0	0	0	0	0	0	0	0		
321	0	0	0	0	0	0	0	0	0	0		
322	0	0	0	0	0	0	0	0	0	0		
323	0	767.39	0	0	0	0	0	0	0	0		
324	0	72.92	0	0	0	0	0	0	0	0		
325	0	0	0	0	0	0	0	0	0	0		
326	0	0	0	0	0	0	0	0	0	0		
327	0	0	0	0	0	0	0	0	0	0		
328	0	0	0	0	0	0	0	0	0	0		
329	0	0	0	0	0	0	0	0	0	0		
330	0	0	0	0	0	0	0	0	0	0		
331	0	0	0	0	0	0	0	0	0	0		
332	0	0	0	0	0	0	0	0	0	0		
333	0	0	0	0	0	0	0	0	0	0		
334	0	0	0	0	0	0	0	0	0	0		
335	0	0	0	0	0	0	0	0	0	0		
336	0	0	0	0	0	0	0	0	0	0		
337	0	0	0	0	0	0	0	0	0	0		
338	0	0	0	0	0	0	0	0	0	0		
339	0	0	0	0	0	0	0	0	0	0		
340	0	0	0	0	0	0	0	0	0	0		
341	0	0	0	0	0	0	0	0	0	0		
342	0	0	0	0	0	0	0	0	0	0		
343	0	0	0	0	0	0	0	0	0	0		
344	0	0	0	0	0	0	0	0	0	0		
345	0	0	0	0	0	0	0	0	0	0		
346	0	0	0	0	0	0	0	0	0	0		
347	0	0	0	0	0	0	0	0	0	0		
348	0	0	0	0	0	0	0	0	0	0		
349	0	0	0	0	0	0	0	0	0	0		
350	0	0	0	0	0	0	0	0	0	0		
351	0	0	0	0	0	0	0	0	0	0		
352	0	0	0	0	0	0	0	0	0	0		
353	0	0	0	0	0	0	0	0	0	0		
354	0	0	0	0	0	0	0	0	0	0		
355	0	0	0	0	0	0	0	0	0	0		
356	0	0	0	0	0	0	0	0	0	0		
357	0	0	0	0	0	0	0	0	0	0		
358	0	0	0	0	0	0	0	0	0	0		
359	0	0	0	0	0	0	0	0	0	0		
360	0	0	0	0	0	0	0	0	0	0		
361	0	0	0	0	0	0	0	0	0	0		
362	0	0	0	0	0	0	0	0	0	0		

06305

	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK
363	0	0	0	0	0	0	0	0	0	0		
364	0	0	0	0	0	0	0	0	0	0		
365	0	0	0	0	0	0	0	0	0	0		
366	0	0	0	0	0	0	0	0	0	0		
367												
368												
369												

90690 06306

Milestone - Equipment Count

		Milestone		Computers												
	Year	#	Name	INDIGOS GI	OCTANE SGI	PC Devel	PC Raid File Server	User Input/output Devices (Excluding std mouse,keyboard and monitors)	Monitors	Disk	Memory/ RAM	Tape Backup	Electrical Power	Internal Network	External Network
5	1	1	Server hardware installation and software configuration task	Y	Y	N	Y	Y	N	Y	Y	N	Y	Y	Y
6		2	Public client mock up facility design task	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
7		3	Program SpiderWeb surface tile generator task	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y
8		4	Recognize, sort Crits, connect; graph display code task	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9			Year 1 Tasks	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10													Y		
11	2	5	Write node figure of merit, sorting, matching code for Union and Intersection operator	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y
12		6	Write saddle Crit navigator and editor	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
13		7	Write DICOM, upload, download compression, encryption, radiological, referring physician client	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
14			Sub-total Year 2 & 1	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
15													Y		
16	3	8	Node warping code	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
17		9	Level of Detail Management	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
18		10	Install clicks stream technology on clients; collect data from alpha users	N	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
19			Grand Total Year 1,2,3	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

06307

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Sunday, January 26, 2003 9:50 PM
To: joan hayes
Cc: karron@casi.net; ross@casi.net
Subject: Yahoo Messenger and Free phone calls

FYI Joan,

Doctor Karron asked me to setup yahoo messenger accounts for both you and frank.

I set up a yahoo messenger id for you called casi_hayes@yahoo.com Note, I can also setup a yahoo account for you without the casi prefix if you prefer, so that you can use the messenger account

for other clients & friends.

It's against general CASI policy to send passwords in clear text so I will leave the password on your voice mail tomorrow.

What is this good for you may ask?

1) You can send text messages back and forth to Doctor Karron , myself or Peter Ross instantly. The hip computer geek jargon for this is called IM (Instant messaging). You also have a little screen that tells you when we are logged in (online) and when we aren't. You can also have other clients & friends IM you and be able to see if they are available as well.

2) You can buy a $50 headphone/microphone combination for your computer and do voice chats (very similar to a phone call except the quality is a bit lower) with Doctor Karron, me or Peter Ross. Note, Voice chat only works well over a fast internet connection like cable broadband (Road Runner or Cablevision etc.) or DSL from the phone company.

It's also easy to do conference calls and conference text messaging.

If you would like to trial test the voice chat feature before buying a headset, feel free to try voice chat at CASI's office to see if you like it.

I can also spend a few minutes and walk through some of the features of yahoo messenger with you if you like.

Matthew Bart Rothman

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Friday, January 24, 2003 1:55 PM
To: jhayes@jmhayescpa.com
Subject: [Fwd: Brian Bonefant SGI]

Joan,

As per our converstation, Here's the phone number for SGI Brian Bonefant, Sales Development for Higher Education stuff.

Enjoy!

Brian Bonefant (Correct Spelling!)
Cell #: 603-674-4290
Email: brianb@sgi.com

dr d b karron wrote:

> send me his contact card/
> what is his address/e-mail ...
>
> -----Original Message-----
> From: rothman [mailto:rothman]On Behalf Of Matthew Rothman
> Sent: Wednesday, January 22, 2003 6:38 PM
> To: ross@casi.net; karron@casi.net
> Subject: Brian Boninfant's SGI Rep
>
> Peter,
>
> Brian boninfant (Spelling?) SGI Biz Development Guy for
> higher education.
>
> Cell Phone: 603-674-4290

06309

Joan M. Hayes, CPA

From: rothman@www.webworqs.com on behalf of Matthew Rothman [rothman@casi.net]
Sent: Monday, December 02, 2002 8:27 PM
To: Joan M. Hayes
Cc: karron@casi.net; 'Frank Spring (E-mail)'
Subject: Re: SGI Account Balance

"Joan M. Hayes" wrote:

> Matt,
>
> Please fax me an invoice for each of the vendors noted below. You can
> select any invoice from Paper Port that was issued during the prior
> year.
>
> Thank you.
>
> Joan
> 914-377-0766 (fax)
>

Hi Joan,

I just spoke with Dr. Karron via yahoo messenger. Dr. Karron is currently in washington D.C.

I had some questions about your request which Doctor Karron asked that I confirm with you.

I apologize in advance if my lack of accounting background is slowing you down!

Anyhow here are my accounting questions!

- What is "prior" year? Is that 2001 or 2002 (calendar year?) or project year 1 or year 2 ?
- Do you want a paid invoice or an unpaid invoice?

And on the technical front...
- Doctor Karron reminded me that faxing loses a lot of detail like color.
- Is a pdf file okay? Black and White? Color?

Thank you!

Matthew Bart Rothman

> -----Original Message-----
> From: dr d b karron [mailto:karron@casi.net]
> Sent: Monday, December 02, 2002 7:34 PM
> To: Joan Hayes CPA (E-mail); Frank Spring (E-mail)
> Cc: rothman@casi.net
> Subject: FW: SGI Account Balance
>
> Dear Joan and Frank;
>
> Here is a statement from SGI as to what we owe.
>
> Here is an interesting situation. How agressive should I be in shoving
> money at them and how should I carry their bills on my books.
>
> Unless they have multiple accounts for our company, we should

06310

> reconcile our account with SGI.
>
> Joan, we should reconcile our accounts payable with some of the more
> major vendors,
> namely:
>
> Silicon City: the point of contact (POC) accounts recievable is Joan
> Gasior joan@siliconcty.com
>
> General Computers and Service: Point of Contact : Angel can be faxed
> at
> +1
> (212) 594-9012. If you can get an e-mail address for her please
> forward it to me.
>
> Homefront Hardware: We need to reconcile our account. We have some
> significant sales tax we can recover from them. Nicky was charged with
> this but did nothing. I can engage a temp or frank can undertake to
> beak out their sales tax and they will issue a credit on our account.
>
> Various other direct vendors:
> frozencpu.com : computer heat management components.
>
> -----Original Message-----
> From: Gabriela Davalos [mailto:gabby@sgi.com]
> Sent: Monday, December 02, 2002 7:04 PM
> To: 'karron@casi.net'
> Subject: Account Balance
>
> Hi Dr Karron,
>
> Per your request attach is account statement of balance. If
> you
> have any questions please call me at
> the number listed below. I will be managing your account.
> Please
> reply with payment status on the
> attach invoices mentioned to be late.
>
> Thanks
>
> <<casi-12-2-02.xls>>
>
> Gabriela Davalos
> Credit Analyst
> SGI
> 650-933-9301 PH
> 650-932-0204 Fax

06311

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Monday, July 14, 2003 10:21 AM
To: 'Joan M. Hayes'
Subject: RE: last copy of quick books

Lets chat/chew this up.
I would like to close up the burguney casi inc nist account;
I don't have up to date books to figure out how much money is needed to zero it out.
There may be other outstanding checks;
I have no idea at this point.
I need to see the account on quick books.
The copy I got from Ken on Friday is from 6/23.

There should be no checks written on the account if it is negative, why were checks written and no one Mentioned the account needed money ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 14, 2003 9:03 AM
To: casi@thorn.net
Cc: Bob Benedict
Subject: RE: last copy of quick books

This note does not warrant a reply.

If you do not intend to maintain a proper accounting system, as you agreed to upon receipt of the grant, please let me know, and I will document your wishes accordingly.

-----Original Message-----
From: casi@thorn.net [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 8:44 PM
To: Joan M. Hayes
Subject: Re: last copy of quick books

the problems is that I don't have current balances and the bookkeepers are not warning us of negative balances; they should have every check accounted for;
something i have not seen since i turned over business management to Bob.

God is in the details here.
I live or die by these numbers and I don't have good data to make good decisions on.

My partners are going to be all over bob now that we are starting to burn their real cash.

dB

----- Original Message -----
From: Joan M. Hayes
To: 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 1:04 PM
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should

06312

no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Monday, July 14, 2003 10:19 AM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

They don't get checks. They get metrocards.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 14, 2003 9:00 AM
To: casi@thorn.net
Cc: Bob Benedict
Subject: RE: TransitChek MetroCard Program FAQ

The log is a list of the purchases and the list of those who received them. The log includes dates, amounts, and numbers purchased. The log also includes individuals who received the checks with dates, amounts, numbers distributed.

-----Original Message-----
From: casi@thorn.net [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 7:51 PM
To: Joan M. Hayes
Subject: Re: TransitChek MetroCard Program FAQ

The log is the TransitChek metro card purchases and the who takes them.
I will forward it to you

----- Original Message -----
From: Joan M. Hayes
To: 'casi'
Sent: Sunday, July 13, 2003 1:58 PM
Subject: RE: TransitChek MetroCard Program FAQ

Please send me a copy of the log that was maintained to show purchase of transit checks and/or metro cards and the distribution of the checks/cards to individual employees.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 9:53 PM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.

06314

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 5:11 PM
To: 'casi'
Subject: RE: TransitChek MetroCard Program FAQ

Your response is not consistent with the requirements cited in your earlier e-mail.

> -----Original Message-----
> **From:** casi [mailto:casi@thorn.net]
> **Sent:** Thursday, July 10, 2003 1:58 PM
> **To:** 'Joan M. Hayes'
> **Cc:** 'Bob Benedict'
> **Subject:** RE: TransitChek MetroCard Program FAQ
>
> We don't subscribe to the TransitChek Voucher Program.
> We subscribe to the TransitChek MetroCard program;
>
> We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give
> That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
> We don't need to keep records of dispersal within the company.
> That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
> We have purchased two kinds of cards: multiple use cards and unlimited use cards. The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they
> Would want to use the card.
>
> > -----Original Message-----
> > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > **Sent:** Thursday, July 10, 2003 12:45 PM
> > **To:** 'casi'
> > **Cc:** 'Bob Benedict'
> > **Subject:** RE: TransitChek MetroCard Program FAQ
> >
> > Bob,
> > I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.
> >
> > Dan, Bob,
> > From a benefit package point of view – one sentence is needed.
> >
> > From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).
> >
> > This benefit allows employees to pay for a certain portion of their

06315

transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

06318

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:25 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: operations under suspension

Dear Ken, Frank and Bob;

I need a good answer from someone as to the reimbursbility of checks written under the suspension, Even thought for services rendered previous to suspension.

Until I get a good answer, HOLD YOUR CHECKS; DO NOT DEPOST THEM.

I will be at the bank MONDAY morning with some cash to cover overdrafts.

dB

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:24 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson; akarron; Frederica L. Miller ESQ; Joel Bernstein ESQ; Lee Goldberg
Subject: Marian Karron/Dr. K's Mom

Dear Joan, Ken, Frank and Bob;

I am borrowing money to cover the current overdrafts from my mom (in addition to the money I am borrowing on my apartment). As my mom is a partner, and has a stake in the business (she has already given me 20K for her share in the company, and since I have to go to her to get cash, she will be calling to try to understand how with the bookkeepers and management I am turning the company over to we are coming up so short.

Please be polite, explain to her (and eventually to me) why we can't keep the checking account registered straight, that there is no missing money, no one is stealing and that I am in the process of repaying the government for overpayments and co-payments because we did not get co-investors.

She has been calling me insessently since I made the mistake of telling her that checks were bouncing and I needed to borrow more money from her. I am going out to visit her today, and it is the most I could do to keep her from calling all of you Sunday morhing; I am not answering my phone now.

Joan M. Hayes, CPA

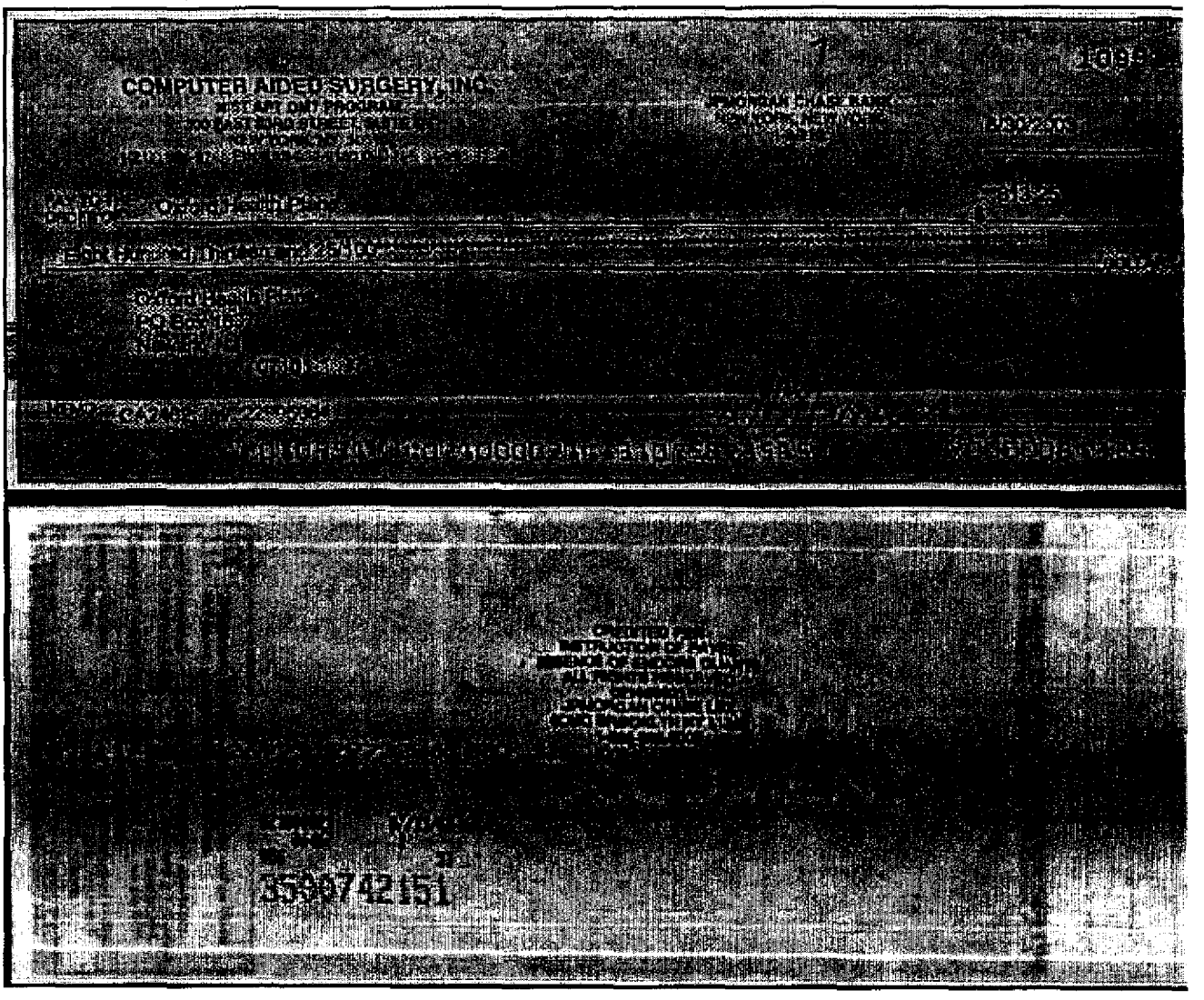
From: casi [casi@thorn.net]
Sent: Sunday, July 13, 2003 11:12 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: Checks Bouncing

Dear Ken, Frank and Bob;
Under no conditions are you to deposit or negotiate any checks until I get a good balance in all accounts;
We have been overdrawn in the Burgundy account since Thursday Night;
As I suspected, there are insufficient funds to cover the outstanding checks.
Further, I believe the payroll will similarly bounce;

I am enclosing the printouts from today.

06321

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.®

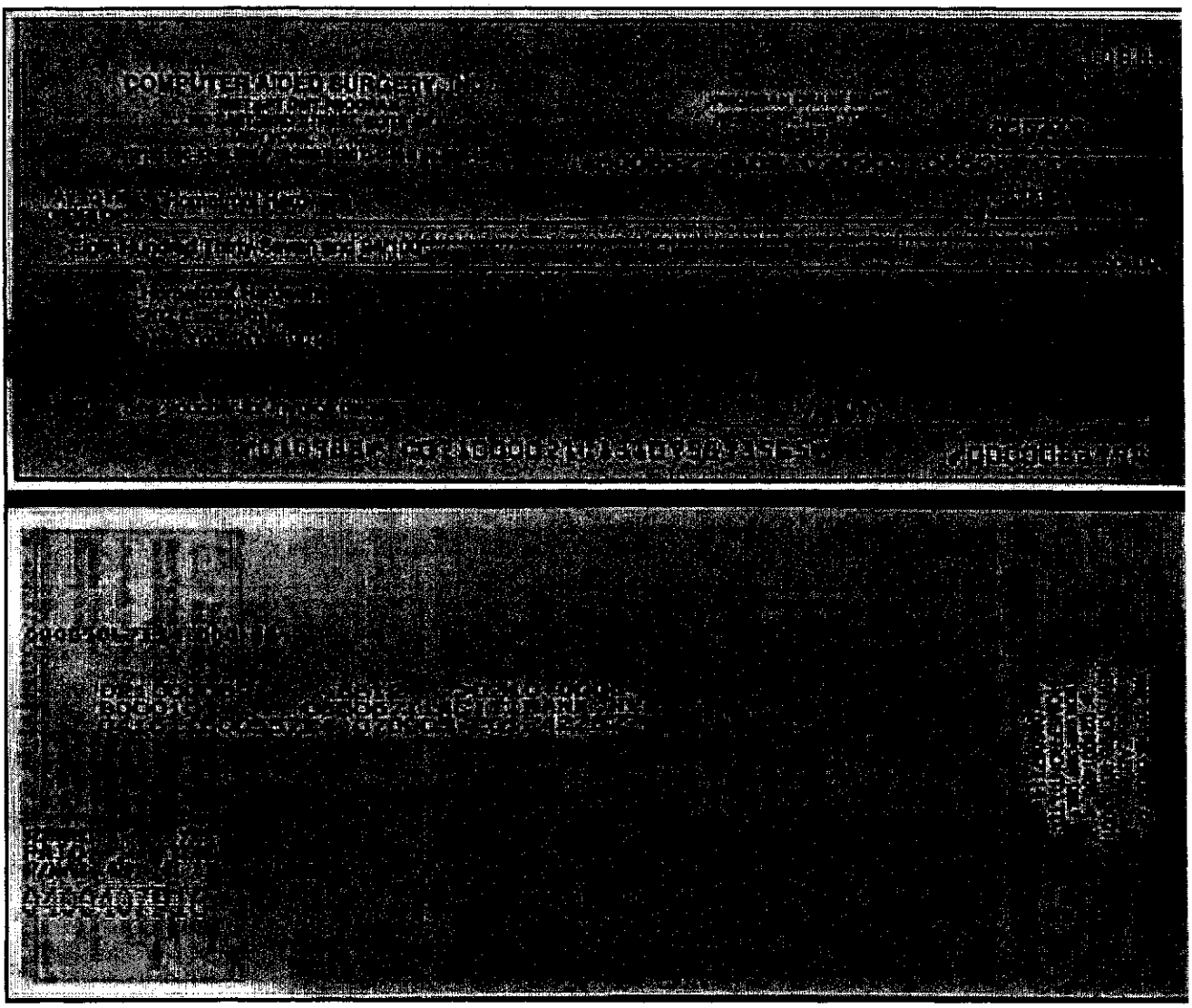


Did you know you can pay your bills online?
Pay almost anyone, anytime - **it's fast, easy and FREE!**

You can view 13 months of payment history, so keeping track of payments is simple. Simply click "Payments and Transfers" to get started now. Or, for more information, visit chase.com/ease.

06322

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.®



Did you know you can pay your bills online?
Pay almost anyone, anytime - **it's fast, easy and FREE!**

You can view 13 months of payment history, so keeping track of payments is simple. Simply click "Payments and Transfers" to get started now. Or, for more information, visit chase.com/ease.

06323

My Accounts

CHASE ONLI

Enter Activation Code | Edit Accounts/Services | Add My Personal Accounts | Change Password | Edit Ac

Last Activity on Chase Online. See details...

● Message Center

Access ChaseMail

	Deposit Balance	Investment* Balance	Credit Balance
Account Totals	Not Available		

Using Chase Online

- > Take a guided tour
- > Pay Bills Online
- > Make A Wire Transfer
- > Make Payroll Payments
- > Make Tax Payments

*NOT FDIC INSURED - NO BANK GUARANTEE - MAY LOSE VALUE

Investment products offered through affiliates of JPMorgan Chase Bank shown below.

Click an underlined account to see transactions

Deposit Accounts FDIC INSURED

	Available Balance	Uncollected Funds	
OLD CASI CORP xxxxxxxx9665	Not Available	Not Available	No
NIST ATP DMT Pro xxxxxxxx3565	-712.73	0.00	
CASI LLC xxxxxxxx3165	1,279.02	0.00	
CASI LLC NIST xxxxxxxx3166	18,500.00	0.00	
		Subtotal:	No
		Total :	Not A

Back to Top Log O

JPMorgan Chase Bank is an Equal Opportunity Lender and an Equal Opportunity Housing Lender.

EQUAL HOUSING LENDER

This site is directed at or made available to persons in the United States only. Persons outside the United States may

06324

visit International Banking.

Products and services described as well as associated fees, charges, interest rates and balance requirements may differ among different geographic locations. Not all products and services are offered at all locations.

My Accounts |Payments & Transfers |Customer Center
Edit Accounts/Services |Change Password |Edit e-mail Address
Help | Logoff

Privacy/Security | Legal Agreements
Terms and Conditions

CHASE

THE RIGHT RELATIONSHIP IS EVERYTHING.®

© Copyright 2003. J. P. Morgan Chase & Co.
All rights reserved.

06325

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.® Chase.com Home | Privacy/Security | Legal Agreements

▼ My Accounts ▶ Payments & Transfers ▶ Customer Center I want to...

CHASE ONLI

Account Detail

Print Transactions | Export Transactions | Nickname This Account

▼ CASI LLC

Click ▼ to collapse or ▶ to expand. Back to "M

Available Balance:	$1,279.02
Gross Balance:	$1,279.02
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	$1,279.02

CASI LLC

From: 7/3/2003 **To:** 7/13/2003 To find more transaction activity click Search Tr

Sorted By: Date

Select Account: CASI LLC $1,279.02

Showing 1 - 5 of 5 transactions

Date	Transaction Type	Debit	Credit
07/11/2003	AUTOMATED PAYMEN	542.34	
07/11/2003	TO 131077133166	20,000.00	
07/11/2003	FR 131077133166		1,700.00
07/09/2003	DEPOSIT		20,000.00
07/09/2003	OVERDRAFT FEE AD		30.00

Showing 1 - 5 of 5 transactions

Select Account: CASI LLC $1,279.02

7/13/2003 9:47 AM

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

06326

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

06327

CHASE THE RIGHT RELATIONSHIP IS EVERYTHING.

Chase Online Account Detail Report

CHASE ONLINE

Go Back

NIST ATP DMT Pro

Available Balance:	($712.73)
Gross Balance:	($712.73)
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	($712.73)

From: 7/3/2003 **To:** 7/13/2003

Date	Transaction Type	Debit	Credit	Balance
07/11/2003	INSUFF CHARGE	30.00		-712.73
07/11/2003	CHECK # 00010991	813.25		-682.73
07/10/2003	CHECK # 00010988	837.94		130.52
07/09/2003	CHECK # 00010983	281.57		968.46

Go Back

7/13/2003 9:38 AM ET

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

My Accounts | Payments & Transfers | Customer Center

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

CHASE
THE RIGHT RELATIONSHIP IS EVERYTHING.

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

06328

06329

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 9:53 PM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 5:11 PM
To: 'casi'
Subject: RE: TransitChek MetroCard Program FAQ

Your response is not consistent with the requirements cited in your earlier e-mail.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

We don't subscribe to the TransitChek Voucher Program.
We subscribe to the TransitChek MetroCard program;

We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
We don't need to keep records of dispersal within the company.
That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
We have purchased two kinds of cards: multiple use cards and unlimited use cards.
The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they Would want to use the card.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 12:45 PM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

Bob,

06330

I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.

Dan, Bob,
From a benefit package point of view – one sentence is needed.

From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).

This benefit allows employees to pay for a certain portion of their transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide

reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 2:04 PM
To: 'Joan M. Hayes'
Subject: RE: CASI Benefits Program dbk 4.doc

Because I know what I did before Bob came on board and I can speak for policy prior to Bob.
Bob can edit it as he sees fit and Ira can edit is more. Avery can redact, suggest, or inform.

This has been in editorial stages for a long time.
It is actually never done; it is a work in progress.
It goes round and round and round evolving, hopefully getting better all the time from polishing.

Each bullet heading contains one thought on the matter, expressed as succinctly or prolix as required by the readers.
The goal is that each reader have the same concept for that heading as the others, and not to leave anything to the readers immagination.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 11:40 AM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

Why did you send such extensive wording when you had a more concise document from Bob? It would have been more efficient to amend Bob's draft. My recommendation is to: (1) talk with Ira, (2) select your benefits, (3) update Bob's draft, (4) send it to Avery, (5) discuss it with Avery, (6) execute a plan.

In order for any plan to be deemed "reasonable" under FARS cost principles, the sponsoring company must be able to afford the benefits and any costs related to the plan's compliance.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:18 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

He has what you have.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 10:47 AM
To: 'casi'
Cc: Bob Benedict
Subject: RE: CASI Benefits Program dbk 4.doc

Thank you. I spoke with Ira. He is also reviewing possible solutions to your health benefits and will be able to discuss further next week. All of these solutions, and the related expenses, should be discussed and considered before a benefits plan is executed and before significant expenses are incurred to properly execute a benefits plan.

Needless to say, this does not alter the prior period findings regarding a benefit plan which was not only not written, it was not consistently followed nor predetermined. We have two separate issues here.

I will be happy to discuss further. If Bob is available, perhaps a telephone conference would be helpful. In the meantime, I will call Avery to answer his questions.

Please advise, did you send Avery the benefit plan template drafted by Bob or the much lengthier document that you sent to me?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 AM
To: Joan Hayes CPA
Subject: FW: CASI Benefits Program dbk 4.doc

-----Original Message-----
From: IZapin@aol.com [mailto:IZapin@aol.com]
Sent: Thursday, July 10, 2003 12:41 AM
To: casi@thorn.net
Subject: Re: CASI Benefits Program dbk 4.doc

It was 20 days a year that encompassed vacation time, sick days and personal leave time. They could use the time any way they wanted to. Jewish holidays catholic holidays, birthdays etc. They accumulated two days for every month the worked too a maximum of twenty and before new employees started to accumulate there was a 60 day wait.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

We don't subscribe to the TransitChek Voucher Program.
We subscribe to the TransitChek MetroCard program;

We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give
That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
We don't need to keep records of dispersal within the company.
That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
We have purchased two kinds of cards: multiple use cards and unlimited use cards.
The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they
Would want to use the card.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 12:45 PM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

Bob,
I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.

Dan, Bob,
From a benefit package point of view – one sentence is needed.

From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).

This benefit allows employees to pay for a certain portion of their transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

06335

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who

work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

06337

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?
You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

06338

Tax Compliance Caution Statement

The well-publicized mass transit fringe benefit now available to employers and employees under Internal Revenue Code Section 132(f) has given rise to new services that claim to satisfy the requirements to qualify for the benefit. Unfortunately, many of these services are based on cash reimbursement or debit card and credit card systems and do not actually qualify. Commuter Check Services Corp., as a pioneer in this field since 1990, offers the following guidance.

The key issues concern:

- the availability of cash reimbursement
- the substantiation requirements when cash reimbursement is used
- the availability of credit/debit cards

The purpose of the transit benefit is to increase use of mass transit. This is explicitly stated in the regulations and reflected in the entire legislative history of the transit benefit. Accordingly, the regulations pertaining to the benefit establish very strict procedures to insure that the tax benefit actually is provided only for transit use. The law makes it clear that whenever a transit pass (defined as a pass, token, fare card, voucher or similar item entitling a person to use transit) is readily available in an area, only a transit pass can be used to take advantage of the benefit. Under current law, the fact that employers may be charged a small administration fee in addition to the face value of vouchers does not keep the voucher from being treated as readily available, so long as the voucher program does not impose unreasonable advance purchase or quantity requirements or inappropriate limitations on the denominations of vouchers available. Commuter Checks fully meet the standards set forth in the regulations for being readily available.

Most major metropolitan areas in the country have voucher or pass programs which are readily available for direct distribution by the employer to the employee; thus only vouchers or passes can be used for the transit benefit in those areas. Debit cards and credit cards (unless they qualify as a voucher) and cash reimbursement cannot be used in these areas. Such areas include the metropolitan areas of Boston, MA, New York, NY, Buffalo, NY, Washington, DC, Philadelphia, PA, Wilmington, DE, Norfolk, VA, Columbus, OH, Cincinnati, OH, Chicago, IL, Minneapolis, MN, Louisville, KY, Providence, RI, Denver, CO, Los Angeles, CA, Sacramento, CA, San Francisco/Oakland, CA, San Diego, CA. and Seattle WA. In these areas, the transit benefit can only be obtained by the employer acquiring for its employees vouchers or transit media from a voucher provider.

To qualify as a voucher, the instrument must be exchangeable only for transit fare media. Accordingly, the instrument must be designed so that the value contained on it cannot be used for any other purpose. Thus, for a debit card or credit card to qualify as a voucher, it must preclude use of the value on the card for any purpose other than transit fares. Debit cards and credit cards offered for use which do not contain technology to prevent the card from being used for the purchase of other products in addition to transit media do not qualify as a voucher. In most cities this is not practical because most transit media is sold at multi-purpose retailers that do not have transit dedicated card readers.

Cash reimbursement can be used for the transit benefit only in areas where vouchers or pass programs are not readily available and, even in those limited circumstances, to qualify for the transit benefit, the program must include a bona fide reimbursement arrangement. The regulations state that the determination of whether an arrangement meets this standard depends on facts and circumstances that indicate whether or not the reimbursement is for a payment made to a mass transit system. Receipts and record keeping are generally required, and the following rules must be satisfied if the arrangement relies on employee certifications:

1. A certification by the employee alone without a receipt evidencing actual transit use can only be used if (i) a receipt is not provided in the ordinary course of business by the transit agency and (ii) the employer has no reason to doubt the employee's certification;

2. No payment can be made before the date the applicable expense was incurred; and

3. No payment can be made based on an employee certification of a transit expense the employee expects to incur at some future date.

It is clear that accurate record keeping ("substantiation") is required of all employers seeking to use cash reimbursement to take advantage of the transit tax benefit. In addition, the employer must take steps to avoid any inference that it had reason to believe that an employee certification substantiating the reimbursement is subject to doubt. Credit or debit card services with uses not limited to transit are effectively cash reimbursements subject to substantiation requirements. These requirements do not exist when employers obtain and distribute transit fare media or vouchers such as Commuter Checks.

Debit /credit cards or cash reimbursement programs that do not meet these requirements impose a risk on the employer and its employees that upon audit the claim of a qualified transit benefit program will be denied, exposing the employer and its employees to income and payroll tax charges including interest and penalties. Accordingly, we recommend that any employer being offered a cash reimbursement or debit card/credit card based program for the transit tax benefit obtain from the provider a representation that the program as used by that employer will insure the employer's qualification for the transit tax benefit. In addition, indemnification for any losses the employer or any of its employees may incur if the program does not qualify should also be obtained. In any event, we recommend that any employer interested in using a cash reimbursement or debit/credit card program for the transit benefit consult with the employer's accountant to make certain that such program qualifies for the benefit in accordance with the strict requirements of the Internal Revenue Code and its regulations.

Of course, these precautions do not need to be taken when the employer distributes transit fare media or qualified vouchers to its employees as its transit tax benefit program since such a program will not be subject to a risk of denial upon audit.

Tax Compliance Caution Statement

The well-publicized mass transit fringe benefit now available to employers and employees under Internal Revenue Code Section 132(f) has given rise to new services that claim to satisfy the requirements to qualify for the benefit. Unfortunately, many of these services are based on cash reimbursement or debit card and credit card systems and do not actually qualify. Commuter Check Services Corp., as a pioneer in this field since 1990, offers the following guidance.

The key issues concern:

- the availability of cash reimbursement
- the substantiation requirements when cash reimbursement is used
- the availability of credit/debit cards

The purpose of the transit benefit is to increase use of mass transit. This is explicitly stated in the regulations and reflected in the entire legislative history of the transit benefit. Accordingly, the regulations pertaining to the benefit establish very strict procedures to insure that the tax benefit actually is provided only for transit use. The law makes it clear that whenever a transit pass (defined as a pass, token, fare card, voucher or similar item entitling a person to use transit) is readily available in an area, only a transit pass can be used to take advantage of the benefit. Under current law, the fact that employers may be charged a small administration fee in addition to the face value of vouchers does not keep the voucher from being treated as readily available, so long as the voucher program does not impose unreasonable advance purchase or quantity requirements or inappropriate limitations on the denominations of vouchers available. Commuter Checks fully meet the standards set forth in the regulations for being readily available.

Most major metropolitan areas in the country have voucher or pass programs which are readily available for direct distribution by the employer to the employee; thus only vouchers or passes can be used for the transit benefit in those areas. Debit cards and credit cards (unless they qualify as a voucher) and cash reimbursement cannot be used in these areas. Such areas include the metropolitan areas of Boston, MA, New York, NY, Buffalo, NY, Washington, DC, Philadelphia, PA, Wilmington, DE, Norfolk, VA, Columbus, OH, Cincinnati, OH, Chicago, IL, Minneapolis, MN, Louisville, KY, Providence, RI, Denver, CO, Los Angeles, CA, Sacramento, CA, San Francisco/Oakland, CA, San Diego, CA. and Seattle WA. In these areas, the transit benefit can only be obtained by the employer acquiring for its employees vouchers or transit media from a voucher provider.

To qualify as a voucher, the instrument must be exchangeable only for transit fare media. Accordingly, the instrument must be designed so that the value contained on it cannot be used for any other purpose. Thus, for a debit card or credit card to qualify as a voucher, it must preclude use of the value on the card for any purpose other than transit fares. Debit cards and credit cards offered for use which do not contain technology to prevent the card from being used for the purchase of other products in addition to transit media do not qualify as a voucher. In most cities this is not practical because most transit media is sold at multi-purpose retailers that do not have transit dedicated card readers.

8/16/02

Cash reimbursement can be used for the transit benefit only in areas where vouchers or pass programs are not readily available and, even in those limited circumstances, to qualify for the transit benefit, the program must include a bona fide reimbursement arrangement. The regulations state that the determination of whether an arrangement meets this standard depends on facts and circumstances that indicate whether or not the reimbursement is for a payment made to a mass transit system. Receipts and record keeping are generally required, and the following rules must be satisfied if the arrangement relies on employee certifications:

1. A certification by the employee alone without a receipt evidencing actual transit use can only be used if (i) a receipt is not provided in the ordinary course of business by the transit agency and (ii) the employer has no reason to doubt the employee's certification;

2. No payment can be made before the date the applicable expense was incurred; and

3. No payment can be made based on an employee certification of a transit expense the employee expects to incur at some future date.

It is clear that accurate record keeping ("substantiation") is required of all employers seeking to use cash reimbursement to take advantage of the transit tax benefit. In addition, the employer must take steps to avoid any inference that it had reason to believe that an employee certification substantiating the reimbursement is subject to doubt. Credit or debit card services with uses not limited to transit are effectively cash reimbursements subject to substantiation requirements. These requirements do not exist when employers obtain and distribute transit fare media or vouchers such as Commuter Checks.

Debit /credit cards or cash reimbursement programs that do not meet these requirements impose a risk on the employer and its employees that upon audit the claim of a qualified transit benefit program will be denied, exposing the employer and its employees to income and payroll tax charges including interest and penalties. Accordingly, we recommend that any employer being offered a cash reimbursement or debit card/credit card based program for the transit tax benefit obtain from the provider a representation that the program as used by that employer will insure the employer's qualification for the transit tax benefit. In addition, indemnification for any losses the employer or any of its employees may incur if the program does not qualify should also be obtained. In any event, we recommend that any employer interested in using a cash reimbursement or debit/credit card program for the transit benefit consult with the employer's accountant to make certain that such program qualifies for the benefit in accordance with the strict requirements of the Internal Revenue Code and its regulations.

Of course, these precautions do not need to be taken when the employer distributes transit fare media or qualified vouchers to its employees as its transit tax benefit program since such a program will not be subject to a risk of denial upon audit.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 11:18 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

He has what you have.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 10:47 AM
To: 'casi'
Cc: Bob Benedict
Subject: RE: CASI Benefits Program dbk 4.doc

Thank you. I spoke with Ira. He is also reviewing possible solutions to your health benefits and will be able to discuss further next week. All of these solutions, and the related expenses, should be discussed and considered before a benefits plan is executed and before significant expenses are incurred to properly execute a benefits plan.

Needless to say, this does not alter the prior period findings regarding a benefit plan which was not only not written, it was not consistently followed nor predetermined. We have two separate issues here.

I will be happy to discuss further. If Bob is available, perhaps a telephone conference would be helpful. In the meantime, I will call Avery to answer his questions.

Please advise, did you send Avery the benefit plan template drafted by Bob or the much lengthier document that you sent to me?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 AM
To: Joan Hayes CPA
Subject: FW: CASI Benefits Program dbk 4.doc

-----Original Message-----
From: IZapin@aol.com [mailto:IZapin@aol.com]
Sent: Thursday, July 10, 2003 12:41 AM
To: casi@thorn.net
Subject: Re: CASI Benefits Program dbk 4.doc

It was 20 days a year that encompassed vacation time, sick days and personal leave time. They could use the time any way they wanted to. Jewish holidays catholic holidays, birthdays etc. They accumulated two days for every month the worked too a maximum of twenty and before new employees started to accumulate there was a 60 day wait.

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 10, 2003 11:18 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: CASI Benefits Program dbk 4.doc

How was our practice inconsistent ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 10:47 AM
To: 'casi'
Cc: Bob Benedict
Subject: RE: CASI Benefits Program dbk 4.doc

Thank you. I spoke with Ira. He is also reviewing possible solutions to your health benefits and will be able to discuss further next week. All of these solutions, and the related expenses, should be discussed and considered before a benefits plan is executed and before significant expenses are incurred to properly execute a benefits plan.

Needless to say, this does not alter the prior period findings regarding a benefit plan which was not only not written, it was not consistently followed nor predetermined. We have two separate issues here.

I will be happy to discuss further. If Bob is available, perhaps a telephone conference would be helpful. In the meantime, I will call Avery to answer his questions.

Please advise, did you send Avery the benefit plan template drafted by Bob or the much lengthier document that you sent to me?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 AM
To: Joan Hayes CPA
Subject: FW: CASI Benefits Program dbk 4.doc

-----Original Message-----
From: IZapin@aol.com [mailto:IZapin@aol.com]
Sent: Thursday, July 10, 2003 12:41 AM
To: casi@thorn.net
Subject: Re: CASI Benefits Program dbk 4.doc

It was 20 days a year that encompassed vacation time, sick days and personal leave time. They could use the time any way they wanted to. Jewish holidays catholic holidays, birthdays etc. They accumulated two days for every month the worked too a maximum of twenty and before new employees started to accumulate there was a 60 day wait.

06344

3 Computer Aided Surgery, LLC

3.1 Employee Benefits Program

3.1.1 Revision of July 9 2003, Version 4

3.1.1.1 PREFACE

The purpose of the Computer Aided Surgery (CASI) Employee Benefits Plan is to document and describe the medical and other benefits available to the employees of CASI since the company's inception in 1995.

4.1.1.1 RECIPIENTS

This Plan will be distributed to all employees of CASI.

6.1.1.1 AVAILABILITY

This Plan will be available in both hard and soft copy versions.

For a hard copy of this document, contact Computer Aided Surgery LLC at 212-686-8748 or via e-mail at benedict@casi.net or karron@casi.net .

8.1 TABLE OF CONTENTS

3 Computer Aided Surgery, LLC 1
3.1 Employee Benefits Program 1
3.1.1 Revision of July 9 2003, Version 4 1
8.1 TABLE OF CONTENTS 3
8.2 Introduction and Intent of Plan 5
8.2.1.1 History 5
13.1 1 Personnel Definitions 7
14.1.1 Part Time Employee 7
15.1.1 Full Time Employee 7
16.1.1 Junior Employee 7
17.1.1 Senior Employee 8
18.1.1 CASI Workday 8
18.1.2 CASI Workday Length 8
19.1.1 CASI Flextime 8
CASI billable hours policy 8
Preface 8
2. Vacations 9
CASI Vacation Policy 10
CASI Sabbatical Policy 11
3. CASI Holidays 11
4. Sick Days 13
Junior employees are can take up to 5 sick days per year. 13
Payment for Sick Days 13
Dismissal for excessive Sick Days 13
Severance Policy 13
Termination by conveyance 14
CASI may terminate employees at any time, at will, at its connivance 14
CASI will attempt to give 30 days notice for termination. 14
In the situation where termination notice is not given, employees will receive two weeks severance payments commencing 4 weeks after termination and return of all CASI property, books, paper, computer materials, and resign non-disclosure and secrecy agreements. 14
Termination for cause 14
CASI employees who are terminated for cause 14
New Hire and Probation Policy 15
Probation Period 16
Probation terms 16
Probation evaluation 16
CASI Dress Code 17
Office Dress 17
Dress Down Friday 17
Conference and Presentation on Road 17
CASI Medical Coverage 17
CASI Medical Coverage Definitions 18

06346

Medical Insurance Probation Period 20
5. Medical Coverage 21
Surgical Coverage 23
Dental Coverage 23
Optical Coverage 23
Mental Health Coverage 23
Pharmacy Coverage 23
Fitness Coverage 24
6. Traisit-Chek Metro Cards Benefit 24
Unlimited Ride MetroCard Terms and Conditions 24
7. Job related training and Education 25
Justification 25
Parking Benefit 25
Justification 26
Muni Meter Program 26
Parking Tickets 26
Childcare Benefit 27
Casi will pay bona fide child care costs where the an employee is otherwise unable to work unless a child under 10 requires day care or transportation to and from a day care facility, to the extent provided by IRS section XXX. 27
Other Benefits 27

8.2 Introduction and Intent of Plan

8.2.1.1 History

CASI is a Limited Liability Company (LLC) formed from the merger / absorption of its predecessor corporation Computer Aided Surgery Inc. Computer Aided Surgery, Inc, was formed from a loose association of surgeons and scientists derived from New York University Medical Center and New York University Medical School, as well as colleagues from St. Louis University Medical Center in 1995 with funding from DARPA. It has consisted mainly of university faculty and students, and was closely held by Dr. Karron and family. As the company grew, its ability to perform groundbreaking medical research depended on its faculty and employees.

As such, CASI has maintained a policy of paying for the health and well being of its senior employees far beyond legal minimum requirements. Employment at CASI has always featured full medical benefits for senior employees. Catastrophic Medical exposure has always been minim zed because most of the employees of CASI have traditionally maintained health insurance with their primary employer and coordination of benefits has kept benefits plan costs far below the normal rates for comparative companies. This is done by using a high deductible medical benefits insurance plan offered by Oxford Health Plans to cover all costs above the 1000 deductible (which covers catastrophic

06347

illness).

12 The intent of the plan is to encourage employees to become vested in the benefits package, and to enable our employee's to grow both professionally by paying for job and task related training at a high level as well as physical well being so important to the high stress levels of this kind of work.

13 Finally a new feature is planned for implementation to include retirement plans as well as the formalization of the pre-existing casi heath benefits plan being implemented this year 2003.

13.1 1 Personnel Definitions

14 These are the terms used throughout this document and define company policy in these employee classes.

14.1.1 Part Time Employee

15 A part time employee is an employee who works twenty (20) hours per week or less.

15.1.1 Full Time Employee

16 A part time employee is an employee who works strictly more than 20 hours per week.

16.1.1 Junior Employee

17 A Junior Employee is a full time employee who has worked less than 3 (Three) years for CASI

17.1.1 Senior Employee

18 A senior employee is a full time employee who has worked 2 years or more for CASI.

18.1.1 CASI Workday

The nominal CASI workday is from 9am through 5pm, Monday through Friday, exclusive of holidays and weekends.

18.1.2 CASI Workday Length

19 CASI workdays are 8 hours in length.

19.1.1 CASI Flextime

20 CASI has a flexible working schedule, employees are not required to report to work at a fixed time, nor are required to leave work at a fixed

time. However, in the weekly aggregate, full time employees are expected to work 20 or more hours on billable activities for recording.

CASI billable hours policy

Preface

CASI tracks employee time and pay through a system of timesheets that document employee work time and task billing.

21 Recovery of unbilled hours is possible by affidavit (???)

22 All employees of CASI work very hard and long hours. It is expected that employees work a minimum of their billable hours, but generally the long time practice is that employees work more than they bill for and record on their time sheets.

23 All time spent doing CASI work can be billed, but only the pre-allocated amount of hours may be billed on a project timesheet. This means that there are may be unbilled and unrecorded hours associated with each project.

24 Pending the revision of the semiautomatic project billing hour system, employees are to bill only the time for paying projects, and are not required to bill for hours spent not spent on specific paid projects.

Payment is mainly, through not exclusive through these documents and tracking facilities.

2. Vacations

24.1 Part Time (PT) employees will not be eligible for paid vacation days.

24.2 Full Time (FT) employees will receive paid vacation coverage on the following schedule. (CHECK WITH IRA)

CASI Vacation Policy

The number of days eligible for vacation depends on the years of CASI Employment according to the following schedule:

Earned Vacation Days

24.3 1

24.4 10

24.5 15

25 > 8 20

Advanced Scheduling of Vacations Required

25.1 Employees are required to inform management of their

06349

vacation plans at least two weeks prior to the actual taking of vacation..

25.2 Unless there is a pressing business need employees may schedule their vacation at their discretion with management approval.

25.3 All vacation days not taken in the calendar year earned will be forfeit.

Vacation days may not be carried forward.

CASI Sabbatical Policy

Put this in

3. CASI Holidays

NEEDS TO BE FIXED to correspond to practice.

26 CASI employees will receive 12 paid Holidays per calendar year.

27

27.1 The following National Holidays are fixed.

27.2 New Years Day

27.3 Presidents Day

27.4 Memorial Day

27.5 4th of July

27.6 Labor Day

27.7 Thanksgiving Day

27.8 Christmas Day

28 Personal holiday preferences.

29 In addition, CASI employees will be allowed to take 5 additional optional days to allow for personal Holiday preferences.

4. Sick Days

Junior employees are can take up to 5 sick days per year.

30 However after five consecutive days of absence an employee must contact a physician for a medical release to return to work.

31 Senior Employees may take up to 10 sick days, however all days in excess of 5 days are counted against accrued vacation days.

Payment for Sick Days

32 CASI employees will be paid for sick days.

Dismissal for excessive Sick Days

Excessive (>5) sick days without medical support are ground for dismissal.

Severance Policy

Termination by conveyance

CASI may terminate employees at any time, at will, at its connivance.

CASI will attempt to give 30 days notice for termination.

In the situation where termination notice is not given, employees will receive two weeks severance payments commencing 4 weeks after termination and return of all CASI property, books, paper, computer materials, and resign non-disclosure and secrecy agreements.

Termination for cause

CASI employees who are terminated for cause

Causes of termination include, but are not limited to:

Malfeasance,
Incompetence,
Excessive non sick absence,
Failure perform job functions, poor job performance (fines, penalties, or other problem costs associated with poor job performance)
Other job related problems.

Termination Procedure

Termination will be by verbal notification followed by certified letter and e-mail.
Terminated for cause employees will not receive any severance benefit and forfeit their vacation days and medical benefits.
Termination notification will explain in full detail the reasons for the termination and the employee's options to appeal, and COBRA options).
They will not be eligible for unemployment, and employees who file for unemployment will be challenged by CASI shall they receive unemployment funding.

New Hire and Probation Policy

New Hires must pass through a probation period, in which they are being evaluated for full time employment.
Some employee's may be initially engaged as independent contractors, and their fitness and suitability for a particular position evaluated by seeing how they handle the various difficult tasks assigned to them They are contractors because CASI does not dictate precisely how the task will be accomplished, but CASI will evaluate the suitability of a potential employee based on how they approach a problem.

Probation Period

The current CASI probation period is 30 days from the first day of the first full calendar month worked.
For example new Hires that occur midmonth conclude their probation on the last day of the following month.

Probation terms

During the probation period an employee may be terminated without prior notice.

Probation evaluation

At the conclusion of the probation period, Management will make an oral report to the employee of its findings on the suitability of the employee. This report can be written if requested by either party.

Probation Evaluation Criteria

Technical Ability to accomplish tasks assigned.

Willingness to work harmoniously with others
Ability to focus on assignments
Ability to meet deadlines.
Creativity
Ability to balance conflicting priority
Makes a good appearance to customers and clients

CASI Dress Code

Office Dress

Dress Down Friday

Conference and Presentation on Road

CASI Medical Coverage

CASI, as a medical research firm, maintains a comprehensive employee health program, consisting mainly, but not exclusively, Oxford Health Plans as main insurer, First Rehabilitation as Disability Insurance carrier, and Princeton Insurance for Workman's Compensation. CASI full time employment AND Stock/Partnership is required for full participation in the CASI health plan. Part time Employees are not eligible. Non-Vested, non ownership employees are not eligible. Employees on track for being vested (partnership) after passing their 30 day probation, and earning time toward their 3 years of continuous employment are eligible.

CASI Medical Coverage Definitions

Partial Medical Benefits

Limited to Oxford Health Plan Benefits with the deductible not being reimbursed by CASI. No Dental Benefits, no Optical Benefits.
Fitness Reimbursement
Childcare Cost Reimbursement

Full Medical Benefits

Oxford Health Plans benefit
Dental Benefit
Optical Benefit
Outpatient Visits
Pharmacy Benefit
Fitness Benefit

Transportation to and from any approved Medical Benefit, including Taxi, Ambulance (not otherwise covered by Oxford), Airfare, associated meals and incidental costs on the day of visit.

Emergency Medical Benefits

All employees, regardless of status, appearing at work with any sufficiently serious medical problem, will be escorted to the hospital and / or medical facility for immediate treatment.

Payment for emergency treatment will be limited to 500 $ and must be made through approved CASI medical practitioners.

Examples of Emergency Medical Benefits are:

Dental Emergencies requiring extraction, lancing, or re-insertion of avulsed teeth.

Heart Attack and Resuscitation.

Trauma producing syncope, broken bones, excessive exsanguinations

Fitness Benefit

Gym Attendance at an approved Gym

Approved Medical / Dental / Optical Pharmacy Providers

CASI approved vendors are the vendors selected for services in these specialties by the CASI directories. Recommendation of a provider makes them selected.

An approved provider is a provider who has established a relationship with CASI in the past as vendors or as research collaborators. The CASI management must approve new providers.

Medical

New York University Medical Center
Davies Medical Center
St. Louis Medical Center
Columbia Presbyterian Medical Center

Specialists

Dr. Roberta White
Dr. Jeff Mechanic
Dr. Robert True

Chiropractic / Physiatrist

Dr. Joel Mittleman

Mental Health / Psychologists / Psychiatrists

Dr. Christine Wheeler
Dr. Aviva Shivany-Nubel
Dr. Leah Schaefer
Others as needed

Dental

Dr. Robert Krakow
Dr. Allan Grayson
Dr. Gail Schupak (orthodontic)
Others as approved.

Optical

Kips Bay Optical
Others as approved.

Pharmacy

Corner Pharmacy

Fitness

New York Sports Club
Crunch Sports Clubs

Medical Insurance Probation Period

Employee medical coverage does not begin until 30 days from their first billable service day.
Medical Probation subordinates to the Oxford Health Plans, or the current health insurance carrier in effect probation policy, such that etc. etc.

5. Medical Coverage

33 FT, CASI employees are covered by a company-paid Oxford Health Care Plan.

34 A company-paid Oxford Health Care Plan subject to the plan rules and policies covers all Full Time CASI employees.

35 Coverage commences at the conclusion of the Probationary, as specified by the Oxford Health Plan Benefits Manual. Further this benefits manual is modified, limited or extended by the CASI Oxford plan description and contract.

36 A copy of the Oxford Health Plan manual is available on request to the CASI Benefits Coordinator.

37 The CASI Managing Partner shall name the CASI Benefits Administrator.

38 The duties and obligations of the CASI benefits administrator mainly consist of interfacing with Oxford Health Plans in matters of Partnership and Employee benefits and communicating changes in Oxford Policy and Law.

39 The CASI Business Manager will serve as Benefits Administrator.

40 As an additional benefit CASI will reimburse all FT employees for their legitimate medical and ancillary costs not covered by the Oxford Health Care Plan.

41 Legitimate medical and ancillary cost are as defined by the IRS guidelines and rules.

42 Legitimate medical and ancillary costs include Oxford Health plan doctor co-payments and drug plan co-payments.

43 CASI has a preferred vendor for all Oxford drug plan purchases. Eligible employees are advised to use their Oxford Health Plan identification card to obtain their prescription supplies.

44 The CASI preferred Oxford Health Plan Prescription Drug Benefit is: **The Corner Pharmacy**, located at the corner of 31st Street and Third Avenue.

45 The CASI preferred Oxford Health Plan prescription vendor would directly invoice CASI on a monthly basis for the Oxford co-payments instead of the eligible employee paying. The intent of this is to minimize out of pocket cash and to reduce plan costs by obtaining generic equivalent drugs wherever possible with the patient and physician consent.

46 In addition, CASI will reimburse all FT employees for their co-pays, not covered by the Oxford Health Care Plan, with submission of their co-pay receipts.

Surgical Coverage

Dental Coverage

Optical Coverage

Mental Health Coverage

Pharmacy Coverage

Fitness Coverage

6. Traisit-Chek Metro Cards Benefit

47 CASI will purchase New York City (NYC) Metro Cards for employee use in traversing NYC.

48 CASI will control the use of these cards by following all, City, State and Federal requirements related to the use of NYC Metro Cards.

Unlimited Ride MetroCard
Terms and Conditions

49 **Where Accepted**
50 MTA New York City Transit subways and local buses
MTA Long Island Bus
MTA Staten Island Railway
Most NYC private bus lines
Only 7-Day Express Bus Plus accepted on express buses

51 **Restriction**
52 Cannot be used again at the same subway station or the same bus route for 18 minutes. The acceptance or solicitation of compensation for use of an Unlimited Ride MetroCard by other than authorized agents of MTA New York City Transit is prohibited.

53 Use of Regular MetroCard is subject to MTA New York City Transit tariff.

7. Job related training and Education

Justification

Advanced Research Requirements

54 CASI will pay for employee education when warranted for Company benefit and when pre-approved by CASI Management.

55 Employees will pay for the approved education out-of-pocket and will be reimbursed by earning a Grade of C or better. A report from the educational institution of such an earned grade must accompany the request for reimbursement.

Parking Benefit

Justification

Parking is a major problem in midtown Manhattan. Many CASI employee's hold primary jobs at nearby universities and must split their time during the day across the metropolitan area. As an inducement to get professionals to come and stay, and to reduce the wasted time of visitors, employees and professional staff searching for parking, CASI has had a practice of paying for on street parking using the NYC Muni Meter program. This program enables CASI to pre-pay for blocks of parking time that can be used only by the insertion of a MuniMeter card, much the same way as the MetroCards can be used for subway and bus fare.
Parking at private and more expensive garages must be approved in advance.

Muni Meter Program

Description of NYC Parking Program.
Street Parking Agents will feed the meter on your card.

Muhammad Islam

Parking Tickets

Many companies in the metropolitan area view parking tickets incurred during the execution of business functions as a routine cost of doing business. Parking tickets obtained by failure to feed the MuniMeter are not reimbursable by CASI unless submitted with a justification statement.

06358

Childcare Benefit

Casi will pay bona fide child care costs where the an employee is otherwise unable to work unless a child under 10 requires day care or transportation to and from a day care facility, to the extent provided by IRS section XXX.

Late Night Ride Home Benefit

56

57 CASI will pay for reasonable and actual employee travel when commuting from work to home after 9:00 PM. The purpose of this is to protect and keep safe employees traveling late at night.

Late Night Meals Benefit

CASI employees working later than 8PM may have meals paid for.

NO OVERTIME PAYMENT BENEFIT

Late Hours/Overtime TIME NOT BEING LOGGED

Other Benefits

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Wednesday, July 09, 2003 1:04 PM
To: Joan Hayes CPA; Robert J. Benedict CASI; Robert J Benedict RR
Subject: tax notices came certified today

Joan, please look at these.
I tried faxing them to you but your fax number was not working.
Please verify your fax number to me; I was sending them to 1 914 377 0765.

Bob, I can't seem to send you fax either. I have stacks of documents to send you too.

I have been able to fax Belinda with the audit material she requested. I completed all of his requests

New York State Department of
Taxation and Finance
TSRD-Business-Withholding Tax
W A Harriman State Campus
Albany NY 12227-0001

7104 1002 9730 0006 8273

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

06361

New York State Department of
Taxation and Finance
TSRD-Business-Withholding Tax
W A Harriman State Campus
Albany NY 12227-0001

Date: 07/07/03

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

Our records indicate that a Power of Attorney is on file for tax matters at issue in the enclosed document. Therefore, a copy of the document has been forwarded to your legal representative:

JOAN M HAYES, CPA, LLC
503 GRASSLANDS ROAD
VALHALLA, NY 10595

If the Power of Attorney is no longer in effect, please advise us immediately by completing the information below and returning this form to the following address:

NYS Department of Taxation and Finance
Tax Compliance Division
W A Harriman State Campus
Albany NY 12227-0171

☐ **Power of Attorney no longer in effect**

Date Power of Attorney was revoked (if known) : _____

_____ _____
Signature Date

If the Power of Attorney for the above named representative is no longer in effect and you wish to name a new legal representative, a new Power of Attorney form must be completed.

06362

New York State Department of
Taxation and Finance
TSRD-Business-Withholding Tax
W A Harriman State Campus
Albany NY 12227-0001

DATE: 07/07/03

ASSESSMENT ID: L-022630170-8

TOTAL AMOUNT DUE: $1,000.00

PAYMENT DUE DATE: 07/28/03

NOTICE OF FAILURE TO FILE RETURN AND DEMAND FOR PAYMENT OF PENALTY DUE

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

TAXPAYER ID: B-13-3889180-5

TAX TYPE: Withholding

TAX ARTICLE: 22/30

LABOR ARTICLE: 18

DTF CONTROL NUMBER: W2001332377

EMPLOYER REG NO: E 82 21727

TAXPAYER'S COMPLETE LEGAL NAME

COMPUTER AIDED SURGERY, INCORPORATED

EXPLANATION AND INSTRUCTIONS

A penalty is being assessed under section 685(v)(1) of the New York State Tax Law because, according to our records, you have not filed a complete Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return(s), form NYS-45. Refer to the DELINQUENT RETURN/REPORT SECTION of this notice for the tax period affected and the return(s) due.

THE RETURN(S) MUST BE FILED EVEN IF THERE IS NO TAX DUE FOR THE TAX PERIOD.

IF YOU HAVE NOT FILED THE REQUIRED RETURN(S) BUT DO SO WITHIN 30 DAYS FROM THE DATE OF THIS NOTICE, BY 08/06/03, THIS PENALTY MAY BE ABATED OR ADJUSTED. If you file the return(s) more than 30 days from the date of this notice, you may be subject to a higher penalty amount, which can increase the later the return(s) is filed.

NOTE: FILING OF THE REQUIRED INFORMATION DOES NOT PRECLUDE THE STATE FROM ISSUING ADDITIONAL BILLING NOTICES AS THE RESULT OF A REVIEW OF YOUR TAX RECORDS.

If you do not have the required return(s), call 1 800 972-1233 for forms and instructions. From areas outside the U.S. and outside Canada, call (518) 485-6800. Mail completed return(s) to:

NYS EMPLOYMENT TAXES
CHURCH STREET STATION
P O BOX 1417
NEW YORK NY 10008-1417

If you do not need returns, but have questions about this notice, please call 1 888 899-8810. When calling, please refer to the Employer Registration number on this notice.

To pay this penalty, complete the Payment Application Section on the enclosed Payment Document and mail with your remittance. Interest will be assessed unless the penalty is abated or you pay the total amount due within 21 days from the date of this notice, by 07/28/03. If you also wish to protest this assessment, refer to the protest instructions on the back of this page.

Although you may pay the penalty amount assessed in this notice, payment of this amount DOES NOT constitute filing the required return(s) due. Unless the return(s) is filed, the Department of Labor

(CONTINUED ON BACK)

06363

EXPLANATION AND INSTRUCTIONS (continued)

will estimate wages and amounts due, which may adversely affect your future tax rate calculations. In addition, the Department of Taxation and Finance has an unlimited period of time in which to further assess taxes, (and interest and/or penalties) that may be due.

If you HAVE ALREADY FILED or believe you are NOT REQUIRED TO FILE the return(s) due, or you DISAGREE WITH THIS ASSESSMENT and wish to protest, you must complete the enclosed PROTEST DOCUMENT and mail it to:

NYS DEPARTMENT OF LABOR
P O BOX 1939
ALBANY NY 12201-1939

PROTEST OF THIS PENALTY ALLOWS THE DEPARTMENT OF TAXATION AND FINANCE TO DISCLOSE WITHHOLDING TAX INFORMATION TO THE DEPARTMENT OF LABOR.

TO PRESERVE YOUR RIGHT TO FURTHER REVIEW, YOU MUST REPLY WITHIN 90 DAYS FROM THE DATE OF THIS NOTICE (150 DAYS IF THIS NOTICE HAS BEEN MAILED OUTSIDE OF THE U.S.). Refer to the enclosed Notice of Taxpayer Rights for a detailed explanation of the options available to you.

DELINQUENT RETURN/REPORT SECTION

TAX PERIOD ENDED DATE: 03/31/03 ORIGINAL FILING DUE DATE: 04/30/03

Section 685(v)(1) penalty is imposed for failure to file the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return. The penalty is the greater of $1,000 or $50 times the number of employees as determined by information on our files, up to a maximum of $10,000.

You have not filed Part B and Part C of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, Form NYS-45.

In order to file correctly, YOU MUST:

- Complete Part B and Part C of the Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return, NYS-45 and submit payment for the Total WT amount due shown on the return to avoid further accrual of interest. The return MUST be filed even if there is no tax due, or you are unable to pay the amount due at this time.
- If you have more than five employees, make no entries in Part C. All employees must be reported on Form NYS-45-ATT.
- If you would like to set up an installment payment agreement, call 1 800 570-4372 (From areas outside the U.S. and outside Canada, call (518) 485-6800).

The minimum penalty amount of $1,000.00 has been imposed.

(CONTINUED ON NEXT PAGE)

06364

Keep this notice for your records.

Attachment to: NOTICE AND DEMAND for Payment of Tax Due

DATE: 07/07/03

ASSESSMENT ID: L-022630170-8

TAXPAYER ID: B-13-3889180-5

COMPUTATION SUMMARY SECTION

Tax Period Ended	Estimated Tax Assessed	(+) Interest Amount Assessed	(+) Penalty Amount Assessed	(-) Assessment Payments/ Credits	(=) Current Estimated Balance Due
03-31-03	0.00	0.00	1,000.00	0.00	1,000.00
TOTALS	0.00	0.00	1,000.00	0.00	1,000.00

06365

Keep this notice for your records.

New York State Department of
Taxation and Finance

L-022630170-8 B-13-3889180-5

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

Payment Document

If name or address shown is incorrect or has changed, enter correct information and return this **entire** payment document.

TO PAY THE PENALTY ASSESSMENT

- Complete the Payment Application Section of this Payment Document. Detach the Payment Application coupon and mail it with your check or money order to:

  NYS ASSESSMENT RECEIVABLES
  GENERAL POST OFFICE
  P O BOX 26823
  NEW YORK NY 10087-6823

- If you ALSO WISH TO PROTEST the penalty assessment, complete the enclosed Protest Document.

PAYMENT APPLICATION SECTION - Check the box and enter the payment amount in the space provided.

DTF-968.16 (11/01)

- ☐ Payment for Assessment ID: L-022630170-8

NOTE: PAYMENT OF THIS PENALTY AMOUNT WITHOUT FILING THE DELINQUENT RETURNS MAY RESULT IN AN AUDIT OF YOUR BOOKS AND RECORDS BY THE DEPARTMENT OF TAXATION AND FINANCE AND/OR THE DEPARTMENT OF LABOR.

Make your check or money order payable to the *Commissioner of Taxation and Finance.* Include your Assessment ID number on your payment.

Enter amount enclosed ➡ $

For Office Use Only

Form Track Number •	
Amount received •	
Payment date •	

DTF-968.16 (11/01) B-13-3889180-5 XCP0006526 1771736

06366

L0226301708 0000000100000

New York State
Department of Labor
P O Box 1939
Albany, NY 12201-1939

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK, NY 10016-9406

Protest Document

If name or address shown is incorrect or has changed, enter correct information. (Note: Entry of a name or address does not constitute a protest. If you wish to protest, please complete this entire document.)

Taxpayer ID: B-13-3889180-5
Employer Reg No: E 82 21727
Assessment ID: L-022630170-8
Notice Date: 07/07/03
NYS-45 Part(s) Missing: B,C

TO PROTEST THE PENALTY ASSESSMENT, complete this form (using blue or black ink) by placing an X in the appropriate boxes (☒) and filling in all applicable blanks. Attach any supporting documents and sign below. **Return the completed form to the address above.** If you ALSO WISH TO PAY the penalty assessment, complete the enclosed *Payment Document.*

SECTION I

☐ Form NYS-45 or NYS-45-ATT was filed (MM/DD/YY):_____

NOTE: Attach a copy of the return(s) filed and a copy of the front and back of your canceled check/money order (not the money order receipt).

☐ The return(s) was filed under a different Name, Taxpayer ID, and ER# from that shown on the billing notice.
Name:_____,Taxpayer ID:_____,and ER#:_____

☐ The business is seasonal. There were no wages paid for the tax period shown on the billing notice.

SECTION II

☐ The business ceased paying wages. Enter the last payroll date (MM/DD/YY):_____

☐ The business has been sold or transferred. Date of sale or transfer (MM/DD/YY): _____
Name and address of new owner:_____

NOTE: If you ceased paying wages, sold or transferred your business during the tax period covered by this Notice, you are still required to file Form NYS-45, *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return*, for the time you were active.

SECTION III

☐ I don't believe the business is required to file the return(s) because:_____

☐ Other reason you believe this penalty should not be assessed: _____

Print Name _____ Signature _____ Title _____ Date _____ Daytime Telephone

New York State Department
of Taxation and Finance

NOTICE OF TAXPAYER RIGHTS

The NYS Tax Law provides that the NYS Department of Labor is responsible for resolving protests concerning failure to file penalty assessments.

If you disagree with the penalty assessment, you have three options (listed below) and certain rights with regard to the enclosed notice. You must reply within 90 days from the date of the enclosed notice to preserve your right to further review.

Whether you agree or disagree with the assessment, interest and/or penalties will continue to accrue unless you file the return **and**

- the penalty is abated,
  or
- you make full payment within the time period indicated on the enclosed notice.

1. Pay the total amount due and request a review by the NYS Department of Labor

Most differences can be resolved with this review, avoiding costly and time consuming hearings or appeals.

- Complete the enclosed *Payment Document* and submit with your remittance. Also complete the enclosed *Protest Document*. To ensure timely receipt of your protest, return each document to the address indicated on that document. Please do not send these documents together.

The information that you furnish will be reviewed provided you file your written explanation within the required 90 day period. You will be notified of the findings.

- If there is agreement with your position, you will be issued a refund for the amount of the penalty plus any applicable interest. However, if you have any other outstanding liabilities the refund may be applied to the amount(s) due.

- If there is disagreement with your position, you will be advised of your right to request a hearing with the NYS Department of Labor. The hearing will be conducted by an impartial Administrative Law Judge.*

You also have the right to file a formal claim for a refund. To obtain a claim form and inquire about the time period for filing a claim for a refund, call 1 800 462-8100. Refund claim forms will be considered a protest and will be reviewed by the NYS Department of Labor as described above. If you pay and complete a *Protest Document* within 90 days from the date of the enclosed notice, it is not necessary to also complete a formal refund claim form.

2. Make no payment now and request a review by the NYS Department of Labor

You are not required to pay the total amount due to obtain a departmental review of the enclosed notice. However, interest will continue to accrue on any unpaid amounts.

- Complete the enclosed *Protest Document* and return it to the address indicated on the document.

The information that you furnish will be reviewed provided you file your written explanation within the required 90 day period. You will be notified of the findings.

- If there is agreement with your position, the amount due will be adjusted or canceled.

- If there is disagreement with your position, you will be notified of the amount remaining due and be advised of your right to request a hearing with the NYS Department of Labor. The hearing will be conducted by an impartial Administrative Law Judge.*

3. Request a hearing with the NYS Department of Labor (with or without payment)

You are not required to pay the total amount due (although you may pay if you wish) to obtain a hearing with the NYS Department of Labor. However, interest will continue to accrue on any unpaid amounts. Your written request for a hearing must be submitted within 90 days from the date of the enclosed notice. Send your written request for a hearing and the basis for which you are requesting the hearing to:

NYS Department of Labor
Liability and Determination Section
State Office Building Campus
Albany, NY 12240

*A hearing by the NYS Department of Labor is an adversarial proceeding before an impartial Administrative Law Judge. It may involve submission of briefs and the use of lawyers, accountants, or other representatives. Decisions rendered are subject to appeal by all parties.

Call the Liability and Determination Section of the NYS Department of Labor at (518) 457-5807 if you have any questions regarding the hearing process.

Important telephone numbers

For information, call toll free 1 888 899-8810. To obtain forms, call toll free 1 800 462-8100. From areas outside the U.S. and outside Canada, call (518) 485-6800.

06368

Joan M. Hayes, CPA

From: casi [casi@thorn.net]
Sent: Thursday, July 03, 2003 2:13 PM
To: Bob Benedict
Cc: Joan Hayes CPA; Frederica L. Miller ESQ
Subject: Amendment 6: Grant Suspension

Please advise.

06369

HS

FORM CD-451 (REV 10/98) U.S. DEPARTMENT OF COMMERCE AMENDMENT TO FINANCIAL ASSISTANCE AWARD	☐ GRANT X COOPERATIVE AGREEMENT ACCOUNTING CODE cc: 2/4721348 Obj. Class: 4110 Req. No. 2/472-2106 $0.00 AWARD NUMBER 70NANB1H3050
RECIPIENT NAME Computer Aided Surgery, Inc.	AMENDMENT NUMBER #06
STREET ADDRESS 300 East 33rd Street, Suite 4N	EFFECTIVE DATE JUN 27 2003
CITY, STATE, ZIP CODE New York, NY 10016	EXTEND WORK COMPLETION TO

CFDA NO. AND PROJECT TITLE: 11.612, Advanced Technology Program (ATP), Proposal No. 00-00-4607
Project Title: Anatomic Computer Modeling for Precise and Accurate Therapies

COSTS ARE REVISED AS FOLLOWS:	PREVIOUS ESTIMATED COST	ADD	DEDUCT	TOTAL ESTIMATED COST
FEDERAL SHARE OF COST	$1,400,000.00	$0	$0	$1,400,000.00
RECIPIENT SHARE OF COST	$ 67,000.00	$0	$0	$67,000.00
TOTAL ESTIMATED COST	$1,467,000.00	$0	$0	$1,467,000.00

REASON(S) FOR AMENDMENT
This cooperative agreement is being amended to suspend this award, **effective immediately**, for non-compliance of Special Award #7.

This Amendment approved by the Grants Officer is issued in triplicate and constitutes an obligation of Federal funding. By signing the three documents, the Recipient agrees to comply with the Amendment provisions checked below and attached, as well as previous provisions incorporated into the Award. Upon acceptance by the Recipient, two signed Amendment documents shall be returned to the Grants Officer and the third document shall be retained by the Recipient. If not signed and returned without modification by the Recipient within 30 days of receipt, the Grants Officer may unilaterally terminate this Amendment.

X Special Award Conditions

☐ Line Item Budget

☐ Other(s) _____
B-AE93-N-C-F-N-A-36-51000 EIN: 13-38809180 472/B.J. Lide/J. Orthwein

SIGNATURE OF DEPARTMENT OF COMMERCE GRANTS OFFICER Marilyn Goldstein Marilyn Goldstein	DATE 6-27-03
TYPED NAME, TYPED TITLE, AND SIGNATURE OF AUTHORIZED RECIPIENT OFFICIAL	DATE

06370

SPECIAL AWARD CONDITIONS
ADVANCED TECHNOLOGY PROGRAM – SINGLE RECIPIENT
COMPUTER AIDED SURGERY, INC.
COOPERATIVE AGREEMENT NO. 70NANB1H3050
AMENDMENT #06

THE FOLLOWING SPECIAL AWARD CONDITION IS INCORPORATED:

12. SUSPENSION

Pursuant to OMB Circular A-110 Section__.51 and Department of Commerce regulations at 15 CFR sec. 14.62 (a) (1) and (3), this cooperative agreement is suspended effective as of the date of this amendment. Based upon preliminary audit information, you are in non-compliance of Special Award Condition #7 "Cost Share". **No further costs shall be incurred under this award without the express written approval of the NIST Grants Officer, pursuant to 15 CFR sec. 14.62 (c).**

This award will remain suspended until Recipient provides evidence, satisfactory to the Grants Officer that it is in full-compliance with Special Award Condition #7.

ALL PRIOR TERMS AND CONDITIONS REMAIN THE SAME.

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 11:11 PM
To: Joan M. Hayes; karorn@casi.net; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: Re: last copy of quick books

will be back in nyc tonight and i can compose a considered and considerate description of my problem and angst.

Basically, i wish i could look up the balance and know how much needs to go into the burgundy account to close the account.

---- Original Message -----
From: Joan M. Hayes
To: karorn@casi.net ; 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 9:49 PM
Subject: RE: last copy of quick books

I would like the other recipients of this e-mail to advise what the problem is to clarify my description.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, July 13, 2003 7:06 PM
To: 'Joan M. Hayes'; 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

What you describe is not the problem.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:05 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

06372

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 11:11 PM
To: Joan M. Hayes; karorn@casi.net; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: Re: last copy of quick books

will be back in nyc tonight and i can compose a considered and considerate description of my problem and angst.

Basically, i wish i could look up the balance and know how much needs to go into the burgundy account to close the account.

----- Original Message -----
From: Joan M. Hayes
To: karorn@casi.net ; 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 9:49 PM
Subject: RE: last copy of quick books

I would like the other recipients of this e-mail to advise what the problem is to clarify my description.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, July 13, 2003 7:06 PM
To: 'Joan M. Hayes'; 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

What you describe is not the problem.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:05 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 8:44 PM
To: Joan M. Hayes
Subject: Re: last copy of quick books

the problems is that I don't have current balances and the bookkeepers are not warning us of negative balances; they should have every check accounted for;
something i have not seen since i turned over business management to Bob.

God is in the details here.
I live or die by these numbers and I don't have good data to make good decisions on.

My partners are going to be all over bob now that we are starting to burn their real cash.

dB

----- Original Message -----
From: Joan M. Hayes
To: 'casi' ; 'Robert J. Benedict CASI' ; 'Robert J Benedict RR'
Cc: 'Frank Spring' ; 'Ken Jackson' ; 'Ken Jackson'
Sent: Sunday, July 13, 2003 1:04 PM
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;

06376

I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

06377

Joan M. Hayes, CPA

From: casi@thorn.net
Sent: Sunday, July 13, 2003 7:51 PM
To: Joan M. Hayes
Subject: Re: TransitChek MetroCard Program FAQ

The log is the TransitChek metro card purchases and the who takes them.
I will forward it to you

---- Original Message -----
From: Joan M. Hayes
To: 'casi'
Sent: Sunday, July 13, 2003 1:58 PM
Subject: RE: TransitChek MetroCard Program FAQ

Please send me a copy of the log that was maintained to show purchase of transit checks and/or metro cards and the distribution of the checks/cards to individual employees.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 9:53 PM
To: 'Joan M. Hayes'
Subject: RE: TransitChek MetroCard Program FAQ

If the employer is giving TransitChek in addition to the employees' regular compensation – or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 5:11 PM
To: 'casi'
Subject: RE: TransitChek MetroCard Program FAQ

Your response is not consistent with the requirements cited in your earlier e-mail.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 1:58 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

We don't subscribe to the TransitChek Voucher Program.
We subscribe to the TransitChek MetroCard program;

06378

We don't get checks or vouchers; we get actual MetroCards, effectively the same as you can get from a subway booth, only we pre-pay them from TransitCheck specifically for the assurances that they give
That the cards can only be used for the purposes intended. The rate that we have consumed TransitCheck MetroCards is clearly below the maximum permitted by law.
We don't need to keep records of dispersal within the company.
That is the beauty of the system; we have the records of delivery of the cards and the serial numbers;
We have purchased two kinds of cards: multiple use cards and unlimited use cards.
The main beneficiary of the unlimited cards was Nicky; I still have a stack of cards we can't use precisely because they are unlimited and no one here makes such heavy use of the subway that they Would want to use the card.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Thursday, July 10, 2003 12:45 PM
To: 'casi'
Cc: 'Bob Benedict'
Subject: RE: TransitChek MetroCard Program FAQ

Bob,
I suggest you discuss this with ProPayroll. Since it is a payroll deduction, they will have worked out the logistics and can advise how employers handle the program efficiently.

Dan, Bob,
From a benefit package point of view – one sentence is needed.

From an administrative point of view – a log of transit checks, by number, must be maintained. Each check is recorded on the log when purchased (with date of purchase). Each check is recorded on the log when distributed to the employee upon receipt of their payroll deductions (with name of employee and date).

This benefit allows employees to pay for a certain portion of their transportation with pre-tax dollars. A portion of the cost, as determined by the employee up to the maximum, is taken out of each pay check. Each month, the applicable, paid-for transit check is given to the employee. The cost to the employer is the cost of administration of the program. The transit checks are not given to the employees for free.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Thursday, July 10, 2003 11:39 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: TransitChek MetroCard Program FAQ

Dear Joan and Bob;

I called the TransitCheck MetroCard program office here in NYC; I am talking to their Benefits Advisors, who work with employers on compliance issues for their various Benefits Programs employers can purchase. I am asking them for the precise verbiage to put in our benefits package as it evolves. Here is an abstract from some documentation I am putting in the material I am working on with Avery and Ira.

http://www.transitcenter.com/benefits/tc_co/FAQ.htm

How does my company get started?
Employees decide how much they want deducted from their pre-tax salary every month. The employer arranges for the amount to be deducted, then uses the Enrollment Form to order the TransitChek options it wants to distribute – Vouchers, Cards, or both. If the employer is giving TransitChek in addition to the employees' regular compensation -- or as a reward or incentive – no payroll deduction arrangements are necessary; the employer fills out the Enrollment Form and distributes the Vouchers and/or MetroCards. The first order of TransitChek is sent within three weeks of receipt of payment.

What are the maximum employees can deduct for Premium TransitChek?
For calendar year 2002, federal limit allows your employees to use up to $100 a month/$1,200 a year of their pre-tax salary to pay for their commutation expenses with TransitChek.

!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!
What records need to be kept for the TransitChek program?
TransitChek has few record-keeping requirements. There's no need for a bona-fide reimbursement arrangement, unlike other benefit programs. There are no expense receipts, reports, plan filings, or other detailed paperwork required. Only a record of TransitChek purchases is required.
!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!!

Is the pre-tax TransitChek program a section 125-cafeteria plan program that must be included in my section 125 plan?
No. TransitChek is authorized under Internal Revenue Code (IRC) section 132(f), as amended on June 9, 1998. Cafeteria plans are governed by IRC section 125, which specifically excludes IRC section 132 benefits. That means that TransitChek cannot be part of cafeteria plans and is not subject to the regulations governing cafeteria plans. Therefore, such rules as "use it or lose it" or limited annual enrollment are not required. Consult your tax advisor for specific details.

If TransitChek is given to employees as a fringe benefit, does everyone have to get the maximum?
No. Employers can decide whom to reward and how much to give. It can be used as an annual benefit, as a reward, an incentive, or a bonus. TransitChek can be distributed monthly, quarterly, or even once a year, as long as the amount provided for that period does not exceed $100 times the number of months in that period.

Is the TransitChek program exempt from state as well as federal taxes?
In most cases, the benefit is excluded from taxes. Pre-tax TransitChek is exempt from federal taxes, New York and Connecticut taxes. New Jersey does not exempt pre-tax transportation benefits from state taxes. However, it is exempt from New Jersey state taxes only if you give it free to your employees as a fringe benefit. Consult your tax advisor for details.

When can my company begin a pre-tax program?

06380

You can start a TransitChek program at any time. The pre-tax TransitChek program is not subject to the requirements common to cafeteria plans that limit when an enrollment can be done.

06381

Joan M. Hayes, CPA

From: Charles DaSalla [charles@dasalla.net]
Sent: Monday, May 20, 2002 3:53 PM
To: Elisha Gurfein
Cc: Dr. D. Karron.; joan hayes
Subject: Re: email to Joan Hayes

SF270 Jun02.pdf (645 KB)

SF272 Apr02.pdf (282 KB)

Attached are the most recent SF270 (June '02) and SF272 (April '02) in Adobe Acrobat format.

Charles

----- Original Message -----
From: "Elisha Gurfein" <egurfein@earthlink.net>
To: "charles DaSalla" <csd13@columbia.edu>
Cc: "Dr. D. Karron." <karron@casi.net>; "joan hayes" <jhayes@jmhayescpa.com>
Sent: Monday, May 20, 2002 12:08 PM
Subject: email to Joan Hayes

Please email the most recent SF 270 and SF272 to Joan Hayes.
Thanks,
EG

06382

REQUEST FOR ADVANCE OR REIMBURSEMENT

(See instructions on back)

OMB APPROVAL NO. 0348-0004

PAGE 1 OF 2 PAGES

1. TYPE OF PAYMENT REQUESTED
a. "X" one or both boxes: [X] ADVANCE [ ] REIMBURSEMENT
b. "X" the applicable box: [ ] FINAL [ ] PARTIAL

2. BASIS OF REQUEST: [X] CASH [ ] ACCRUAL

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED: NIST ATP

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY: 70NANB1H3050

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST:

6. EMPLOYER IDENTIFICATION NUMBER: 13-3889180

7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER: 131 068 299 665

8. PERIOD COVERED BY THIS REQUEST
FROM (month, day, year): June 1, 2002
TO (month, day, year): June 30, 2002

9. RECIPIENT ORGANIZATION
Name: Computer Aided Surgery, Inc.
Number and Street: 300 East 33rd Street Suite 4N
City, State and ZIP Code: New York, NY 10016

10. PAYEE *(Where check is to be sent if different than item 9)*
Name:
Number and Street:
City, State and ZIP Code:

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED

PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
a. Total program outlays to date *(As of date)*	$	$	$	$ 549,973.55
b. *Less:* Cumulative program income				0.00
c. Net program outlays *(Line a minus line b)*				549,973.55
d. Estimated net cash outlays for advance period				66,945.20
e. Total *(Sum of lines c & d)*				616,918.75
f. Non-Federal share of amount on line e				26,918.75
g. Federal share of amount on line e				590,000.00
h. Federal payments previously requested				520,000.00
i. Federal share now requested *(Line g minus line h)*				70,000.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month				
2nd month				
3rd month				

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY

a. Estimated Federal cash outlays that will be made during period covered by the advance	$
b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period	
c. Amount requested *(Line a minus line b)*	$

AUTHORIZED FOR LOCAL REPRODUCTION

(Continued on Reverse)

STANDARD FORM 270 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

06383

13. **CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.	SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED 5/13/2002
	TYPED OR PRINTED NAME AND TITLE Dr. D B Karron, President	TELEPHONE (AREA CODE, NUMBER, EXTENSION) 212-686-8748

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

Item	Entry
2	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.
4	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.
6	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.
7	This space is reserved for an account number or other identifying number that may be assigned by the recipient.
8	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.
Note:	The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.
11	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.
11a	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.
11b	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.
11d	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
13	Complete the certification before submitting this request.

STANDARD FORM 270 (Rev. 7-97) BacF

06384

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272A)

OMB APPROVAL NO. 0348-0003

1. Federal sponsoring agency and organizational element to which this report is submitted: NIST ATP

2. RECIPIENT ORGANIZATION

Name: Computer Aided Surgery, Inc.

Number and Street: 300 East 33rd Street, Suite 4N

City, State and ZIP Code: New York, NY 10016

4. Federal grant or other identification number: 70NANB1H3050

5. Recipient's account number or identifying number: 131 068 299 665

6. Letter of credit number:

7. Last payment voucher number:

Give total number for this period

8. Payment Vouchers credited to your account:

9. Treasury checks received *(whether or not deposited)*:

3. FEDERAL EMPLOYER IDENTIFICATION NO.: 13-3889180

10. PERIOD COVERED BY THIS REPORT

FROM *(month, day, year)*: April 1, 2002

TO *(month, day, year)*: April 30, 2002

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*		
	a. Cash on hand beginning of reporting period	$ 60,000.00
	b. Letter of credit withdrawls	
	c. Treasury check payments	
	d. Total receipts *(Sum of lines b and c)*	
	e. Total cash available *(Sum of lines a and d)*	60,000.00
	f. Gross disbursements	60,000.00
	g. Federal share of program income	
	h. Net disbursements *(Line f minus line g)*	60,000.00
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$ 0.00

12. THE AMOUNT SHOWN ON LINE 11j, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING _____ Days	13. OTHER INFORMATION	
	a. Interest income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS *(Attach additional sheets of plain paper, if more space is required)*

15. CERTIFICATION

I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement.

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE: D B Karron

DATE REPORT SUBMITTED: 6/13/2002

TYPED OR PRINTED NAME AND TITLE: Dr. D B Karron, President

TELEPHONE *(Area Code, Number, Extension)*: 212-686-8748

THIS SPACE FOR AGENCY USE

NSN 7540-01-016-5434
272-103

STANDARD FORM 272 (Rev. 7-87)
Prescribed by OMB Circulars A-102 and A-110

06385

Joan M. Hayes, CPA

From: dasalla@casi.net
Sent: Thursday, September 12, 2002 6:09 PM
To: gurfein@casi.net; dasalla@casi.net; jhayes@jmhayescpa.com
Cc: karron@casi.net
Subject: Re: SF 272 Federal Cash Transaction Report

I believe Nicky is compiling all of this year's standard forms, so you should be able to get the whole batch from her.

---- Original Message ----
From: Elisha Gurfein
Date: Thu 9/12/02 15:59
To: Charles DaSalla, Joan M. Hayes
Cc: d b karron
Subject: Re: SF 272 Federal Cash Transaction Report

Original SF 272 documents reside in CASI's offices. Charles should be =
able to email them to you.

Please note again that we were given explicit instructions by Hope = Snowden on how to complete these forms, which is what we have been = following.
EG

----- Original Message -----=20
From: Joan M. Hayes=20
To: 'Elisha Gurfein'=20
Sent: Thursday, September 12, 2002 12:19 PM
Subject: RE: SF 272 Federal Cash Transaction Report

I will review the forms as part of my audit engagement. If Dr. K = would like me to review the forms beforehand, I will be happy to do so. =
Please provide original reports in a safeguarded manner. I will make =
copies, and return your originals.

=20

-----Original Message-----
From: Elisha Gurfein [mailto:gurfein@casi.net]=20
Sent: Wednesday, September 11, 2002 3:41 PM
To: Joan M. Hayes; 'Charles DaSalla'
Cc: 'd b karron'
Subject: Re: SF 272 Federal Cash Transaction Report

=20

Please note the Sept 10 email containing a quote from a DBK Sept 8 =
email to me. The message from DBK clearly indicates that he believes, = correctly or otherwise, that you should promptly review and approve all = the financial reports that have been submitted to NIST for the ATP grant = for resubmission. He states that the reports were not done to your spec. = I never received your spec nor am I aware of you having generated any.

06386

=20

Upon initial submission of Standard Forms 270, 272, and 269, Hope = Snowden, the NIST grant specialist, rejected them. Please note that we =
were given explicit verbal instructions from Hope on how to submit = these forms. Upon our correcting and resubmitting the initial submittal =
of each form, she accepted them routinely thereafter.

=20

Lee

----- Original Message -----=20

From: Joan M. Hayes=20

To: 'Elisha Gurfein' ; 'Charles DaSalla'=20

Cc: 'd b karron'=20

Sent: Wednesday, September 11, 2002 2:22 PM

Subject: RE: SF 272 Federal Cash Transaction Report

=20

I do not understand the request below. I have not yet started to =
review reports as part of the upcoming audit. =20

Anything you send to me will be retained for the actual audit = testing. I will need to see original reports.

=20

=20

=20

-----Original Message-----
From: Elisha Gurfein [mailto:gurfein@casi.net]=20
Sent: Tuesday, September 10, 2002 6:28 PM
To: Charles DaSalla; Joan Hayes
Cc: d b karron
Subject: SF 272 Federal Cash Transaction Report

=20

SF 272 is due for submission on the 15th of the month, i.e., Sept 15 =
for the month of August.=20

In a recent email DBK indicated the following:

=20

QUOTE

please note that none of the quarterly fiscal reports you prepared=20
have been cleared by joan.

she should revise them asap, and get them resubmitted, as the first=20

06387

three were not done to her spec.

UNQUOTE

=20

Hope Snowden, the ATP grant specialist, corrected our very first
=
monthly submission and instructed us on how to submit thereafter. The
=
same was the case for the quarterly reports.

=20

Charles, please email several recent copies of our SF 272 =
submissions to Joan for her review as well as a copy of the quarterly
=
submissions.

=20

Thanks.

=20

Lee

Charles DaSalla
Computer Aided Surgery, Inc.
300 East 33rd Street, Suite 4N
New York, NY 10016
Tel: 212-685-0736
Fax: 212-448-0261
Email: dasalla@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, November 24, 2003 2:14 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE:

Dear Joan;

We do not have 12 approved (by myself) invoices from ATG;
They rendered a number of bills we did not honor, they were more like reminders;
We only honored the invoice I sent you invoice and I choose to pay them 1K/month against that invoice.

ATG provided telephone and written support (e-mail) mostly to Lee Gurfein, who abundantly availed himself to their services. ATG and Axiom provided the same services, mainly guidance to Gurfein and Myself on specific matters of ATP rules and practices. Mostly practices. The main consulting vehicle was extended telephone and e-mail support. I have the telephone bills and e-mail to back up the delivery of services.

I found their services not worth the cost and terminated them with Gurfein's termination. I also engaged Axiom and Bob Benedict, who, as you know, later joined CASI directly. Axiom also invoiced 2400$, of which we only paid 400$ of which.

Should these vendors actively try to collect on their open balances, and ATP specifically agrees to pay, in writing, I will honor the balance of these invoices.

As you know we have had problems with vendors over-invoicing, and myself overpaying (yourself included).

When I told ATG I would only pay them 1K/month, they started sending 1K invoices, but I did not post these as we already had posted their invoice and each 1K/ invoice did not mean that we owed them an additional 1K.

Similarly, we get invoices from Homefront hardware, but these are not really invoices, we do not calculate the dates for CASI payables from the charge tickets, but from their monthly invoice statement.

Similarly, we do not calculate payable dates from the date on AMEX ticket, but from the American Express statement.

I trust that the matter of Ferrand is settled. She did not render invoices. Ferrand did scanning and misc program support as well as cleaning. When she did leave notes, they were frequently wrong and overstated. I had to figure that when she was here and which days she did program work and which days she did cleaning. Cleaning was paid by my personal check.
When she did scanning and filing, I posted a 100$ charge as a bill.
However her notes, which I used as reminders to post bills, were clearly not invoices.

The matter of ATG I believe should likewise be settled by my explanation.

If you have any further questions, please advise. I sent you the controlling paperwork that we honored.
We did not honor the papers you may have seen in paperport, as they were never posted as approved invoices.
Similarly, I did not approve Homefront invoices because they were not paid as individual items, but at the end of the month.

Sincerely,

Dr. K

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]

Sent: Sunday, November 23, 2003 9:17 PM
To: karron@casi.net
Cc: 'Bob Benedict'
Subject: RE:

I received your two letters of comment and one invoice from ATG.

I did not receive copies of the twelve invoices that were paid to ATG during the first contract year. I think you had copies of these invoices on PaperPort. Each invoice was for a monthly payment of $1,000.

- Do you have monthly bills from ATG?
- What specific services were rendered by ATG?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, November 23, 2003 2:49 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; karron@casi.net
Subject: RE:

Dear Ms. Hayes;

Please explain your comments;

You never got the material I sent, (I will refax)
The material I sent was the wrong material, (Please explain)
Or the material I sent you was not precisely and exactly what you requested,
Only close. (Please specify)

Here is what I sent you:
I sent you a letter on Ferrand;
She did not render bills, we just entered her days as invoices.
Did you get this letter.
What is wrong with the letter ?
Quick Books does not have any facility to print out bills received,
Only invoices to send out.
I (or you) can generate a listing of payments to Ferrand.
Please detail what more you require.

I send you the invoice from ATG;
Did you get it ?
We did not pay it in full.
We only paid partial for the first year and stopped paying when I decided enough was enough.
Please detail what additional you require.

I am in CT returning to NYC right now;
If you can answer the questions we can resolve this request.

If we can not resolve this question, I can ask Bob to talk to Belinda to resolve the request directly.

Sincerely,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, November 23, 2003 2:03 PM
To: karron@casi.net
Cc: 'Bob Benedict'
Subject: RE:

I received your comments. You did not provide what I requested.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, November 23, 2003 12:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict
Subject: RE:

Dear Joan;

Did you get the follow on material you requested ?
I have not had any acknowledgement from you.
Kindly please advise,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 29, 2003 9:09 AM
To: Dr. D.B. Karron
Subject:

The audit reports are in the mail. You will have your copies tomorrow.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, November 23, 2003 2:49 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; karron@casi.net
Subject: RE:

Dear Ms. Hayes;

Please explain your comments;

You never got the material I sent, (I will refax)
The material I sent was the wrong material, (Please explain)
Or the material I sent you was not precisely and exactly what you requested,
Only close. (Please specify)

Here is what I sent you:
I sent you a letter on Ferrand;
She did not render bills, we just entered her days as invoices.
Did you get this letter.
What is wrong with the letter ?
Quick Books does not have any facility to print out bills received,
Only invoices to send out.
I (or you) can generate a listing of payments to Ferrand.
Please detail what more you require.

I send you the invoice from ATG;
Did you get it ?
We did not pay it in full.
We only paid partial for the first year and stopped paying when I decided enough was enough.
Please detail what additional you require.

I am in CT returning to NYC right now;
If you can answer the questions we can resolve this request.

If we can not resolve this question, I can ask Bob to talk to Belinda to resolve the request directly.

Sincerely,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Sunday, November 23, 2003 2:03 PM
> **To:** karron@casi.net
> **Cc:** 'Bob Benedict'
> **Subject:** RE:
>
> I received your comments. You did not provide what I requested.

06392

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, November 23, 2003 12:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict
Subject: RE:

Dear Joan;

Did you get the follow on material you requested ?
I have not had any acknowledgement from you.
Kindly please advise,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Monday, September 29, 2003 9:09 AM
> **To:** Dr. D.B. Karron
> **Subject:**
>
> The audit reports are in the mail. You will have your copies tomorrow.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, November 23, 2003 12:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict
Subject: RE:

Dear Joan;

Did you get the follow on material you requested ?
I have not had any acknowledgement from you.
Kindly please advise,

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 29, 2003 9:09 AM
To: Dr. D.B. Karron
Subject:

The audit reports are in the mail. You will have your copies tomorrow.

06394

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, October 30, 2003 2:54 PM
To: Joan M. Hayes
Subject: server back up

Joan, I was up all night with rebuilding our computer alcove for the winter and getting our servers back online.

I had a job interview today, and I have not had a chance to look up your papers.

I will send a letter with regard to Ferrand.

I will get you the ATG invoices and a letter.

dB

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 12:56 PM
To: 'Joan M. Hayes'
Subject: RE: hone requests to Matt

I am returning tonight.
I can get whatever you need when I get back.

You should have all of the invoices you are asking for. You want more copies ?

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Sunday, October 26, 2003 11:11 AM
> **To:** karron@casi.net
> **Subject:** RE: hone requests to Matt
>
> I do not understand many comments in your e-mail. Matt has frequently been your contact for information when you were away from the office. I asked a simple question which in no way was threatening or reason for hysteria. At the end of the conversation, I thanked Matt for his help.
>
> > -----Original Message-----
> > **From:** dr d b karron [mailto:karron@casi.net]
> > **Sent:** Sunday, October 26, 2003 10:31 AM
> > **To:** Joan M. Hayes
> > **Cc:** karron@casi.net
> > **Subject:** hone requests to Matt
> >
> > Dear Joan;
> >
> > Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.
> >
> > Even if the request you make to Matt is to be forward to me.
> >
> > Matt does not always give me the correct details or context, or even the correct message.
> >
> > Please do not hang up, cut off, on Matt.
> > There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.
> >
> > There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.
> >
> > I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.
> >
> > I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.
> >
> > If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.

06396

Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

06397

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 12:55 PM
To: 'Joan M. Hayes'
Subject: RE: hone requests to Matt

Also, Matt is not a full time employee and was only in my place watching the apartment while I was on travel and not 'on duty'. I have asked him not to answer the phone unless he is prepared to do CASI work.

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Sunday, October 26, 2003 11:11 AM
> **To:** karron@casi.net
> **Subject:** RE: hone requests to Matt
>
> I do not understand many comments in your e-mail. Matt has frequently been your contact for information when you were away from the office. I asked a simple question which in no way was threatening or reason for hysteria. At the end of the conversation, I thanked Matt for his help.
>
> > -----Original Message-----
> > **From:** dr d b karron [mailto:karron@casi.net]
> > **Sent:** Sunday, October 26, 2003 10:31 AM
> > **To:** Joan M. Hayes
> > **Cc:** karron@casi.net
> > **Subject:** hone requests to Matt
> >
> > Dear Joan;
> >
> > Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.
> >
> > Even if the request you make to Matt is to be forward to me.
> >
> > Matt does not always give me the correct details or context, or even the correct message.
> >
> > Please do not hang up, cut off, on Matt.
> > There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.
> >
> > There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.
> >
> > I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.
> >
> > I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.
> >
> > If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.
> >
> > Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

06393

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 12:55 PM
To: 'Joan M. Hayes'
Subject: RE: hone requests to Matt

I got a confusing message. What I understood I passed back to you. Matt was overly excited when he wrote me.

What do you need ?

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, October 26, 2003 11:11 AM
To: karron@casi.net
Subject: RE: hone requests to Matt

I do not understand many comments in your e-mail. Matt has frequently been your contact for information when you were away from the office. I asked a simple question which in no way was threatening or reason for hysteria. At the end of the conversation, I thanked Matt for his help.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, October 26, 2003 10:31 AM
To: Joan M. Hayes
Cc: karron@casi.net
Subject: hone requests to Matt

Dear Joan;

Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.

Even if the request you make to Matt is to be forward to me.

Matt does not always give me the correct details or context, or even the correct message.

Please do not hang up, cut off, on Matt.
There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.

There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.

I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.

I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.

If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.

Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

06401

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, October 26, 2003 10:31 AM
To: Joan M. Hayes
Cc: karron@casi.net
Subject: hone requests to Matt

Dear Joan;

Please e-mail documentation requests to me, and don't ask Matt to forward documentation or ask him business questions.

Even if the request you make to Matt is to be forward to me.

Matt does not always give me the correct details or context, or even the correct message.

Please do not hang up, cut off, on Matt.
There is no need to explain to Matt that you are doing CASI a favor by asking for this material and that you want it complied with immediately by Matt or Myself.

There is no need to make veiled or vaguely threatening comments about myself or CASI; this only upsets Matt more and distorts the nature substance or character of your request.

I received an hysterical instant message and e-mail message from him asking for me to get him material I don't have while on travel to fax to you that was clearly a misinterpretation of something you requested of him.

I will be back in NYC Sunday night we can talk on the phone if you don't want to make your request by e-mail.

If I understand your request for 12 ATG and 12 Ferrand invoices, you have them already as I know I printed them out multiple times for you and for OIG. If you wish to compare them with the postings in quick books, I believe you can run a report. Bob and Frank should have reposted them as they were entered in the original Quick Books file I kept for year 1. I have not looked at how they were posted in the revised year 1 pair of books as yet.

Please advise if you wish another copy of the original invoices and payments.

Dr. K

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

06402

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, October 20, 2003 6:37 PM
To: 'Joan M. Hayes'
Subject: RE: approval

He has it already.
You can send him another if you wish.

dr d b karron / karron@casi.net
(on the air on casi thinkpad)

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, October 20, 2003 5:38 PM
To: Dr. D.B. Karron
Subject: approval

Do I have your approval to send a copy of the audit reports to Bob Benedict?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 29, 2003 10:02 AM
To: Joan M. Hayes (E-mail)
Subject: pick up report today

Joan, I am driving down from CT;
I would like to stop by your house and pick up the audit report.
Let me know when you will be around and the report is ready.
cheer!
dr. K

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

06404

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, September 25, 2003 6:34 PM
To: Joan Hayes CPA (E-mail)
Subject: audit report released ?

did you send a copy to DC yet ?
They are waiting and so am I.
dr. K

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06405

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 23, 2003 10:48 AM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

I am swamped at meetings today tomorrow.
lets just go with what I signed and not try to polish it any more.
is that ok with you ?

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 7:34 PM
To: karron@casi.net
Subject: RE: Management Assertions

Te keep things going:
1. Read, sign, and e-mail the letter (if you agree, of course).
2. Fax me a copy with your "real" signature.

I'll make the necessary changes to the report and send it out!

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 22, 2003 7:28 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

I came back to nyc.
I had to unload my load of corn for market...

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 3:33 PM
To: karron@casi.net
Subject: RE: Management Assertions

OK – knock hard – I'm very well insulated down here.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 22, 2003 1:53 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

06406

can stop by on my wan to nyc

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 12:01 PM
To: Dr. D.B. Karron
Subject: Management Assertions

Here it is.

I would appreciate your response by e-mail and also a faxed copy of the original with your "real" signature.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 22, 2003 7:28 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

I came back to nyc.
I had to unload my load of corn for market...

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 3:33 PM
To: karron@casi.net
Subject: RE: Management Assertions

OK – knock hard – I'm very well insulated down here.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 22, 2003 1:53 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

can stop by on my wan to nyc

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 12:01 PM
To: Dr. D.B. Karron
Subject: Management Assertions

Here it is.

I would appreciate your response by e-mail and also a faxed copy of the original with your "real" signature.

Thank you.

06408

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 22, 2003 1:53 PM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

can stop by on my wan to nyc

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 12:01 PM
To: Dr. D.B. Karron
Subject: Management Assertions

Here it is.

I would appreciate your response by e-mail and also a faxed copy of the original with your "real" signature.

Thank you.

06409

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 22, 2003 7:06 AM
To: 'Joan M. Hayes'
Subject: RE: Management Assertions

send and I will sign

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@CASI.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 22, 2003 1:05 AM
To: Dr. D.B. Karron
Subject: Management Assertions

Based on our conversation, you are acknowledging compliance with some requirements and non-compliance or partial compliance with others. There are 5 such requirements that are stated in the Management Assertion Report which will be submitted with the report.

After we met, I had a thought:
Would you like to restate the assertions so as to clearly state the areas of compliance and non-compliance, in accordance with the audited findings? In this way, I could opine that your assertions are fairly stated, even though you are acknowledging certain non-compliance.

If you agree, I will e-mail the assertions for your review and sign-off, and you can e-mail your signed response back to me for quick turnaround.

Let me know your decision. Thank you.

Joan

06410

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, September 19, 2003 7:30 PM
To: Joan M. Hayes (E-mail)
Subject: FW: Fasttrac begins

fyi

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics)
karron@CASI.net and CASI@thorn.net

Sent from ThinkPad.CASI.net via air modem

-----Original Message-----
From: Franklin Madison [mailto:FMadison@itac.org]
Sent: Monday, September 15, 2003 11:56 AM
To: mgotsch@nycp.org; igottlieb@valleynationalbank.com; khalid@gourad.com; lgraham@seedco.org; stercrlmar@aol.com; jmg10@columbia.edu; Carol Gray; cgray@alumni.gsb.columbia.edu; bgray@signal-equity.com; andrew@spireknowledge.com; carrinfo@carrbussys.com; Adam Greene; jg@phti.com; hgreenstein@twintowersfund.org; charles@talisma.com; Gregory Neuhaus; kgriffin@evoke.com; Jeanne Griffiths; mlevitan@cssny.org; frankgrin@aol.com; wgrinker@seedco.org; j.groelinger@epv.net; Jo Gross; Tonia Gross; suzanne_grossberg@nymc.edu; suzanne_grossberg@nymc.edu; fingross@council.nyc.ny.us; leslieg@cma-inc.com; leslie-g@cma-inc.com; bgrossma@crain.com; wwg@frontiernet.net; Robert Grote; jgrotstein@sasinvestors.com; Frank Guarino; joseph.guarino@sba.gov; dguevara@mindspring.com; guingon@ind.alcatel.com; gupterm@aol.com; gurfein@casi.net; dhaberman@jdapartners.com; dhaberman@jdapartners.com; john@msiny.com; john@msiny.com; david.ferguson@sunysb.edu; e mailmhadley; bahaft@aol.com; thagelin@law.syr.edu; Donna Haiback; Richard Haines; phaldar@uamail.albany.edu; spohp99@hotmail.com; Brian Hall; vhall@cahners.com; dhalle@us.ibm.com; jeffrey_hamer@ml.com; sgh5@columbia.edu; ghamil2939@aol.com; shanchett@igc.org; rgharmon@yourbizpartner.com; lharrison@cm-p.com; wayde@acmemascots.com; Roy Hastick; Dixie Hathaway; haylegroup@rcn.com; Carol Hedwall; jheld@empire.state.ny.us; Richard Hellenbrecht; pascal@globotron.com; hollihender@aol.com; mbh07@health.state.ny.us; ahenke@downtownny.com; jhenness@nsf.gov; shenriquez@ecosystemprojects.com; sw@frontiernet.net; mark@sevenbay.com; bherman@cwe.org; Peggy Hernandez-Anastos; Richard Hernandez; Asher Herzberg; doug.heyward@longbow.com; ward.hickey@transamericabc.com; michael.hickey@db.com; michael.hickey@db.com; hicksw@us.ibm.com; jhidary@gabrielpharma.com; higginsp@goliath.sunyocc.edu; lhill@uamail.albany.edu; hiltonn@monroe.army.mil; piany; martin.hirko@barneyny.com; rhitch@nycedc.com; Karen Hitchcock; dch@lillianvernon.com; fphoch@aol.com; fred_hochberg@dkcnews.com; ihodge@uvi.edu; dh@axiapartners.com; d-holden@home.com; dholden@holdenpearce.com; jdanholden@msn.com; kholliday@hlw.com; reg.hollinger@jpmorganpartners.com; Rey Hollingsworth; hollond@coned.com; sarah; Dennis Holman; Elizabeth Holtzman; sholtzman@holtzmancom.com; sholtzman@holtzmancom.com; mark@mhdccpa.com; markholz@aol.com; ahong@ocigroup.com; garrett.hornsby@citicorp.com; rhoward@gobeyond.com; William Hubbard; chudson@emergingmed.com; eileen.e.huggard@bellatlantic.com; chughes@timesunion.com; hughes@fti-cvt.com; mark@mhdccpa.com; th14@nyu.edu; dhunt@hr.house.gov; norman.hunt@sba.gov; Joseph Ianacona; hpedc@erols.com; insognoa@pennie.com; eipsen@crain.com; eipsen@crain.com; Ivan Irizarry; missa@cptech.com; Joe Ithier; divanoff@poly.edu; ddvl@cornell.edu; cj14k@nih.gov; Info271@Aol.com; oonajackson@yahoo.com; owenajackson@hotmail.com; jacobsf@gtlaw.com; keisha@mouse.org; marc.jacobs@thinairapps.com; wdstone@aol.com; jaffe@chamber.com; jaffe@chamber.com; Marc Jahr; L.JANOTA 111; Rod Jara; Susan Jarrell; jed.rubin@metagroup.com; pjennings@cbrichardellis.com;

06411

jason@iguanstudios.com; aj@sebasearch.com; republica@mindspring.com; A. J. Jin; Eric C. John; Jan Johnson; donaldsonjohnson@mindspring.com; johnson.marsha@epa.gov; marvin_johnson@administaff.com; mjohnson@hrlogic.com; rjohnson@stickynetworks.com; Geddes Jones-Journet; chris@rpa.org; christephorjones@axa-advisors.com; danyel@specsimple.com; kjones@empire.state.ny.us; ejones@fourwindssoftware.com; jljones@realtech.com; Michael R. Jones; josephsm@cdfi.treas.gov
Subject: Fasttrac begins

FAST TRAC

ITAC

INDUSTRIAL & TECHNOLOGY ASSISTANCE CORPORATION

Growing NYC Businesses

Announcing Fall FastTrac®Beginning September 23rd, 2003

Business Skills Development for CEOs of High-Growth Technology & Manufacturing Firms

Business Leaders! Do you want to expand your business and raise capital? Sign up for ITAC's **FastTrac,** a 12-session program that develops the skills required by CEO's of high-tech and manufacturing firms to improve their business model and build relationships with lenders and investors. The program includes one-on-one coaching, peer learning, and prominent guest speakers from the Manufacturing sector and Silicon Alley to help entrepreneurs produce well-critiqued business plans and strategies for their business.

Attention Veterans! Through the **National Veterans Business Development Corporation,** we can now offer **FastTrac** to you at a greatly reduced cost. In addition, this non-profit organization also provides Veterans and Service-Disabled Veterans with the tools they need to start and expand successful businesses, including:

- Access to capital and services
- Access to markets
- Access to training and mentoring

(Please contact ITAC for more information regarding this program.)

Christopher Simmons of EurekaGGN raves, "FastTrac is highly relevant. I'd recommend this program to any

06412

young company looking to raise capital."

FastTrac is a comprehensive business program presented for the last 5 years by ITAC and created to address the needs of companies seeking to develop or improve their business model, develop strategic partners, and position their company to attract capital.

FastTrac Course Description:

CourseOverview
As a participant, you will refine your business plan as you enhance your understanding of the following topics:

Marketing
- Get ahead in a competitive market by anticipating and adapting to change
- Develop the marketing mix to carve out your niche
- Devise tactics for building a sales force or distribution network
- Hone sales skills

Management
- Build a strong management team
- Leverage professional services
- Negotiate deals

Finance
- Plan your cash flow
- Understand what investors are really looking for
- Develop realistic budgets
- Make the most of traditional and alternative money sources

Law
- Negotiate and close a venture investment;
- Structure technology transfers
- Form corporate partnerships
- Protect your intellectual property
- Understand term sheets

12 Session Outline
Session #1: Introduction & the Entrepreneurial Mindset
Session #2: Investor Mindset
Session #3: Management Team
Session #4: Understanding Your Market, the Business Model and USP
Session #5: Market Research, Analysis & Application to Business Plan
Session #6: Sales and Marketing; Penetration Strategy
Session #7: Building and Reading Financial Statements
Session #8: Cash Flow and Profitability
Session #9: Deal Structures, Due Diligence & Exit Strategy
Session #10: IP, Technology Transfers and Corporate Partnerships
Session #11: Presentation & Negotiation Skills
Session #12: Wrap-Up, Graduation and Party

Why Should I Take This Course?

You've established your business, but want to take it to a new level. You are increasing your sales, refining the business model, hiring the management team, and raising private equity all at once. FastTrac will help you to plan your growth wisely, successfully and

profitably. While "growing pains" are natural, through preparation, planning and action you can overcome the common obstacles that can cripple your company just as it's taking off. Invest three hours per week to work with your peers, top-flite business owners, and Resources who will help you think ahead and gain on your competitors.

Benefit from:

- FastTrac's proven program software. Manuals, cases, the latest scholarship on entrepreneurship and business development.
- Peer learning and networking
- One-on-one coaching
- Knowledge shared by two respected professors
- Advice from prominent guest speakers from the "Silicon Alley" community
- Business plan development
- Business resources

Attendees and Instructors

FastTrac attendees are the CEOs and corporate officers of high-growth technology and manufacturing firms. FastTrac is designed for existing firms who are seeking to raise capital or expand their market share. The course is suitable for businesses in a variety of technology, new media and manufacturing sectors that have developed proprietary products.

The program is headed up by Dr. Dan Nathanson, former NYU Professor and CEO of Washington Square Capital Partners, an angel investment firm. Speakers are fromcompanies such as JPMorganCHASE, NYCIC, and Trylon Communications.

When: 12 Sessions, Tuesdays, beginning September 23rd to December9, 2003, 6:00pm to 9:30pm.

Where: JP Morgan CHASE Bank, 1411 Broadway, between 39th and 40th Streets, 5th floor Conference Area, NY, NY. Refreshments will be provided.

Call ITAC at 212-442-2990 or email Franklin Madison at

fmadison@itac.org for more information.

Sponsors
We would like to thank **JP Chase Manhattan Bank** for helping us to provide this valuable program to NYC's Manufacturing and Technologycommunities.

Partners

NYU Center for Advanced Technology, EntMedia.com, Silicon Alley Station.NET, Foryourimagination Marketing, Trylon Communications, Ascend Venture Group, Hispanics in Information Technology & Telecommunications, Redlbis, The Veterans Corporation, Law Offices of John Johnson, Finance NYC.

Franklin Madison, Jr.
Technology Program Director
NASA/SATOP Program Manager

06414

ITAC, 253 Broadway, Rm 302, NYC, NY, 10007
T:212-442-2990, F:212-442-4567
FMadison@itac.org
www.Itac.org

06415

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

September 22, 2003

National Institute of Standards & Technology

Grants Office – Advanced Technology Program

Cooperative Agreement No. 70NAN1H3050

100 Bureau Drive, Stop 3580

Building 411, Room 143

Gaithersburg, Maryland 20899-3580

Attention: Ms. Marilyn Goldstein

Dear Ms. Goldstein,

We are enclosing the audited Financial Report and Report on Management Assertions, for our NIST ATP Cooperative Grant referenced above, for the first project year ended September 30, 2002.

If you have any questions about the submitted reports, please contact our designated contact person as follows:

Dr. D B Karron

300 East 33rd Street

New York, New York 10016

karron@casi.net

212 686 8748

Sincerely,

D. B. Karron, Ph.D.

06416

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1(212) 686 8748 *Fax*: +1(212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

September 22, 2003

U. S. Department of Commerce

Office of the Inspector General

401 West Peachtree Street, NW, Suite 2742

Atlanta, Georgia 30308

Attention: Ms. Belinda Riley

Dear Ms. Riley,

We are enclosing the audited Financial Report and Report on Management Assertions, for our NIST ATP Cooperative Grant referenced above, for the first project year ended September 30, 2002.

If you have any questions about the submitted reports, please contact our designated contact person as follows:

Dr. D B Karron

300 East 33rd Street

New York, New York 10016

karron@casi.net

212 686 8748

Sincerely,

D. B. Karron, PhD

06417

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, September 18, 2003 9:59 AM
To: 'Joan Hayes'
Subject: needing

when can I come by ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06418

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, September 17, 2003 2:03 PM
To: 'Joan M. Hayes'
Subject: RE: our meeting

Have you heard from bellinda ?
when can we meet ?
I need to talk to you face to face as soon as possible.

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 10:48 AM
To: karron@casi.net
Subject: RE: our meeting

Thank you. I left a message for Belinda, but she has not responded yet.
She travels a lot, and she will probably respond when she is in the office.

I think I have a stomach bug, so I should be fine by tomorrow. I was waiting for your response, and I'm going back to bed now.

I'll send you an e-mail later today or first thing in the morning. In any event, we'll get this thing mailed this week!

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 15, 2003 10:23 AM
To: 'Joan M. Hayes'; casi@thorn.net
Subject: RE: our meeting

yes
I will leave it open until you tell me you are ok.

have you spoken to Belinda ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM

06419

To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06420

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 16, 2003 2:22 PM
To: 'Joan Hayes'
Subject: NIST

The situation at NIST is deteriorating.
They are planning on booking a receivable for 250K and are about to give me 30 days to give them a check before it goes into collections.
Belinda wants to return with a team of auditors, partly because we (you) were not prepared for her first visit.

You must give her and NIST what they want in a timely fashion.
When did you promise delivery to Marilyn Goldstein ? To Hope Snowden ?

Failure to deliver this week means the receivable gets posted and I am going to declare bankrupt.

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06421

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 15, 2003 10:52 AM
To: 'Joan M. Hayes'
Subject: RE: our meeting

we should all live so long...

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 10:48 AM
To: karron@casi.net
Subject: RE: our meeting

Thank you. I left a message for Belinda, but she has not responded yet.
She travels a lot, and she will probably respond when she is in the office.

I think I have a stomach bug, so I should be fine by tomorrow. I was waiting for your response, and I'm going back to bed now.

I'll send you an e-mail later today or first thing in the morning. In any event, we'll get this thing mailed this week!

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, September 15, 2003 10:23 AM
To: 'Joan M. Hayes'; casi@thorn.net
Subject: RE: our meeting

yes
I will leave it open until you tell me you are ok.

have you spoken to Belinda ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc

06422

300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 15, 2003 10:23 AM
To: 'Joan M. Hayes'; casi@thorn.net
Subject: RE: our meeting

yes
I will leave it open until you tell me you are ok.

have you spoken to Belinda ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06424

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, September 15, 2003 9:35 AM
To: 'Joan M. Hayes'
Subject: RE: our meeting

it is getting really tight.
did you hear from Belinda ?
I am really concerned that she feels she needs to revisit.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 15, 2003 9:29 AM
To: karron@casi.net; casi@thorn.net
Subject: our meeting

Dan,

I have been sick all day yesterday and last night, and I just made a doctor appointment for this afternoon. Can we postpone our meeting until tomorrow?

Thank you. Joan

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06425

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, September 14, 2003 1:15 PM
To: Joan Hayes CPA (E-mail)
Subject: Freddie mill

has resigned.
as such, CASI has no legal presentation at this time.
I will write the letter stating there are not pending lawsuits against CASI.
are we ready to finish this audit by Monday ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06426

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, September 14, 2003 11:24 AM
To: Frederica L. Miller ESQ (E-mail)
Cc: Joan Hayes CPA (E-mail); karron@casi.net
Subject: audit representation letter

Dear Ms. Miller;

Joan Hayes has requested a letter stating that there are no pending lawsuits against CASI.

Please generate a suitable letter on your letterhead and fax it to Ms. Hayes
+1 (914) 377-0766 and myself (+1 212 448 0261

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06427

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 09, 2003 9:01 PM
To: 'Joan M. Hayes'
Subject: RE: audit completion

standing by

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, September 09, 2003 8:42 PM
To: karron@casi.net
Subject: RE: audit completion

Received! I'm hoping we can get together this week. Tomorrow, I will be out of the office. I'll give you a call on Thursday.

-----Original Message-----
From: dr karron [mailto:karron@casi.net]
Sent: Tuesday, September 09, 2003 2:16 PM
To: Joan Hayes CPA
Cc: Frederica L. Miller ESQ; 'dr d b karron'
Subject: audit completion

Joan, here is the letter you requested.
Please advise receipt.
Sincerely,

Dr. Karron

06428

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, September 05, 2003 10:40 PM
To: 'Joan M. Hayes'
Subject: RE: Document1

ok

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, September 05, 2003 10:21 PM
To: karron@casi.net
Subject: RE: Document1

Ok

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Friday, September 05, 2003 8:33 PM
To: Joan Hayes CPA (E-mail)
Subject: Document1

ok ?

06429

Dear Ms. Joan Hayes;

Please disregard the previous two notices from my partner and attorney, Ms. Frederica Miller, ESQ. She is being unnecessarily hot headed and inflammatory. Please accept my sincere apologizes and I trust that we can get past all of the tensions of getting this task completed while the grant is suspended.

I will meet with you at a time and place of your choosing, to provide vital information you need to complete this audit report.

I expect this audit report to be submitted to NIST ATP as soon as possible for overnight delivery to NIST with a copy to myself. I stand ready, willing, and able to drive up to your office and do whatever is required to complete this project.

Sincerely,

Dr. Karron

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, September 03, 2003 9:02 AM
To: Joan M. Hayes (E-mail)
Subject: audit report

we are now coming up on 11 months...

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

06431

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 02, 2003 7:59 PM
To: Joan M. Hayes (E-mail)
Subject: meeting

tonight/tomorrow ?
can be down from ct tonight.

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

06432

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 02, 2003 10:48 AM
To: 'Hope Snowden'
Cc: Bettijoyce Lide (E-mail); Joan M. Hayes (E-mail); Jayne Orthwein (E-mail); rothman@casi.net; benedict@casi.net; marilyn.goldstein@nist.gov
Subject: Revised SF269

Contacts: Hope Snowden

2001-12-31.pdf (52 KB) 2002-03-31.pdf (52 KB) 2002-06-30.pdf (55 KB) 2002-09-30.pdf (54 KB) 2002-12-31.pdf (52 KB) 2003-03-31.pdf (52 KB) 2003-06-30.pdf (54 KB)

cover letter.pdf.zip (209 KB)

Dear Ms. Snowden;

Attached are our revised SF269, as revised by our project manager, Mr. Bob Benedict.

These revisions reflect changes in our books made by our accountant and auditor, Joan Hayes, CPA.

The cover letter explains the reasons for the changes in our business process and books since the beginning of the project.

I trust that these are acceptable.

I would appreciate positive acknowledgement that these are acceptable.

I look forward to restarting our grant and moving forward as soon as possible.

We are running on vapors and this project and our company is in real serious jeopardy at this point.

Sincerely,

Dr. Karron

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

06433

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	pages
NIST/ATP	70NANB1H3050	0348-0039	1	1

3. Recipient Organization (Name and complete address, including ZIP code)			
Computer Aided Surgery, Inc. 300 E. 33rd St., New York, New York 10016			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-383889180	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2001	10/1/2001	12/31/2001

10. Transactions:	I Previously Reported	I This Period	III Cumulative
a. Total outlays		210,000.00	210,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	0.00	210,000.00	210,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	0.00	210,000.00	210,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*		210000.00	210,000.00
o. Total Federal funds authorized for this funding period		210000.00	210,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
	August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

06434

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, Inc. 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 865	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2002	1/1/2002	3/31/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	210,000.00	240,000.00	450,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	210,000.00	240,000.00	450,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	210,000.00	240,000.00	450,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	210,000.00	240,000.00	450,000.00
o. Total Federal funds authorized for this funding period	210,000.00	240,000.00	450,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-6748
Signature of Authorized Certifying Official	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Fees)

06435

FINANCIAL STATUS REPORT

(Long Form)

(Follow Instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page	of
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)			
Computer Aided Surgery, Inc. 300 E. 33rd St., New York, New York 10016			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
13-3889180	131 068 299 686	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2002	4/1/2002	6/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	450,000.00	140,000.00	590,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	450,000.00	140,000.00	590,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	450,000.00	140,000.00	590,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	450,000.00	140,000.00	590,000.00
o. Total Federal funds authorized for this funding period	450,000.00	140,000.00	590,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-8748
Signature of Authorized Certifying Official	Date Report Submitted: August 13, 2003 REVISED

Previous Edition Usable — 269-104 — Standard Form 269 (Rev. 7-97)

NSN 7540-01-012-4295 — Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

06436

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	pages
NIST/ATP	70NANB1H3050	0348-0039	1	1

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	9/30/2002	7/1/2002	9/30/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	590,000.00	210,000.00	800,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	590,000.00	210,000.00	800,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	590,000.00	210,000.00	800,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	590,000.00	210,000.00	800,000.00
o. Total Federal funds authorized for this funding period	590,000.00	210,000.00	800,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program Income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kenron, President	212-686-6748
Signature of Authorized Certifying Official	**Date Report Submitted** August 13, 2003 REVISED

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 9-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

06437

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	12/31/2002	10/1/2002	12/31/2002

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	800,000.00	252,000.00	1,052,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	800,000.00	252,000.00	1,052,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. **Federal share of net outlays** *(line d less line i)*	800,000.00	252,000.00	1,052,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	800,000.00	252,000.00	1,052,000.00
o. Total Federal funds authorized for this funding period	800,000.00	252,000.00	1,052,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: **I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.**

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-686-8748
Signature of Authorized Certifying Official	**Date Report Submitted**
	August 13, 2003

06438

FINANCIAL STATUS REPORT

(Long Form)

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016

4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 665	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period *(See instructions)* From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	3/31/2003	1/1/2003	3/31/2003

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1,052,000.00	120,000.00	1,172,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,052,000.00	120,000.00	1,172,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,052,000.00	120,000.00	1,172,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1,052,000.00	120,000.00	1,172,000.00
o. Total Federal funds authorized for this funding period	1,052,000.00	120,000.00	1,172,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☒ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Karron, President	212-886-8748
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003

Previous Edition Usable
NSN 7540-01-012-4285

269-104

Standard Form 269 (Rev. 7-97)
Prescribed by OMB Circulars A-102 and A-110

200-498 P.O. 139 (Face)

06439

FINANCIAL STATUS REPORT

(Long Form)

(Follow Instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency	OMB Approval No.	Page of	
NIST/ATP	70NANB1H3050	0348-0039	1	1 pages

3. Recipient Organization (Name and complete address, including ZIP code)			
Computer Aided Surgery, LLC 300 E. 33rd St., New York, New York 10016			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report	7. Basis
27-0050010	131 068 299 685	☐ Yes ☒ No	☒ Cash ☐ Accrual

8. Funding/Grant Period (See instructions) From: (Month, Day, Year)	To: (Month, Day, Year)	9. Period Covered by this Report From: (Month, Day, Year)	To: (Month, Day, Year)
10/1/2001	6/30/2003	4/1/2003	6/30/2003

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1,172,000.00	173,000.00	1,345,000.00
b. Refunds, rebates, etc.			0.00
c. Program income used in accordance with the deduction alternative			0.00
d. Net outlays *(Line a, less the sum of lines b and c)*	1,172,000.00	173,000.00	1,345,000.00
Recipient's share of net outlays, consisting of:			
e. Third party (in-kind) contributions			0.00
f. Other Federal awards authorized to be used to match this award			0.00
g. Program income used in accordance with the matching or cost sharing alternative			0.00
h. All other recipient outlays not shown on lines e, f or g			0.00
i. Total recipient share of net outlays *(Sum of lines e, f, g and h)*	0.00	0.00	0.00
j. Federal share of net outlays *(line d less line i)*	1,172,000.00	173,000.00	1,345,000.00
k. Total unliquidated obligations			
l. Recipient's share of unliquidated obligations			
m. Federal share of unliquidated obligations			
n. Total Federal share *(sum of lines j and m)*	1172,000.00	173,000.00	1,345,000.00
o. Total Federal funds authorized for this funding period	1172,000.00	173,000.00	1,345,000.00
p. Unobligated balance of Federal funds *(Line o minus line n)*			0.00
Program income, consisting of:			
q. Disbursed program income shown on lines c and/or g above			
r. Disbursed program income using the addition alternative			
s. Undisbursed program income			
t. Total program income realized *(Sum of lines q, r and s)*			0.00

11. Indirect Expense	a. Type of Rate *(Place "X" in appropriate box)* ☐ Provisional ☐ Predetermined ☐ Final ☐ Fixed			
	b. Rate	c. Base	d. Total Amount	e. Federal Share
	N/A			

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.*

13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.

Typed or Printed Name and Title	Telephone (Area code, number and extension)
Dr. D. B. Kerron, President	212-686-6746
Signature of Authorized Certifying Official	Date Report Submitted
	August 13, 2003

06440

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, September 02, 2003 9:55 AM
To: 'Joan M. Hayes'
Subject: visit today

Contacts: Joan M. Hayes

2-3 pm ?

Dr D B Karron
CASI LLC
(Computer Aided Surgery and Informatics) karron@casi.net and casi@thorn.net

Sent from Thinkpad.casi.net via air modem

06441

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 7:45 PM
To: Bob Benedict; casi@thorn.net
Cc: Joan Hayes; Matt Rothman
Subject: Re: Address

done.
Dear Friends, Family and Colleagues;

During my visit at Montreal and McGill i am reachable via the office of my hostess,

Professor Jensen;

Please continue to e-mail me at karron@casi.net, and baring server problems, it never hurts to also send me CASI related important e-mail to casi@thorn.net.

Overnight and regular mail can be sent to me in care of Prof Jensen below;

I will get it same day as I am seeing Prof. Jensen daily. Please send me tracking information if you do send overnight packages so that I can tell when to pick ask Prof. Jensen to pick it up and bring it to lunch or dinner.

I expect to return to NYC Aug 28 through 29, depending on who drives down with me.

Dr. D B Karron

in the care of

Professor Olivia Jensen

Department of Earth and Planetary Sciences

McGill University

Room 238

3450 University street

Montreal, QC Canada

h3a2a7

----- Original Message -----
From: "Bob Benedict" <rbenedict1@ec.rr.com>
To: <casi@thorn.net>
Cc: "Joan Hayes" <jhayes@jmhayescpa.com>; "Matt Rothman" <rothman@casi.net>
Sent: Monday, August 18, 2003 4:21 PM
Subject: FW: Address

>
> Doc, I typo'd the thorn.net address in the first pass....
>
> -----Original Message-----
> From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
> Sent: Monday, August 18, 2003 4:02 PM
> To: casi@thron.net; Doc; Dr Karron
> Cc: Joan Hayes; Matt Rothman
> Subject: Address
>
>
> Doc, I need your mailing address, you must sign the 269A Forms. I have

06442

them
> prepared and
> have discussed them with Joan.
>
> Please let me know where I can reach you by mail, and I'll overnight them
to
> you.
>
> Thank you.
>
>

06443

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 7:35 PM
To: rothman@casi.net; benedict@casi.net; Bob Benedict (E-mail); Amiee Idan (E-mail); Abe Karron (E-mail); Joan M. Hayes (E-mail); janet@webworqs.com; cox@casi.net
Cc: karron@casi.net; Windy Farnsworth (GEAE, Contractor) (E-mail); Windy Lynn Farnsworth (E-mail); Julia A . Case (E-mail)
Subject: local delivery address for dr. karron

Dear Friends, Family and Colleagues;

During my visit at Montreal and McGill i am reachable via the office of my hostess,
Professor Jensen;

Please continue to e-mail me at karron@casi.net, and baring server problems, it never hurts to also send me CASI related important e-mail to casi@thorn.net.

Overnight and regular mail can be sent to me in care of Prof Jensen below;

I will get it same day as I am seeing Prof. Jensen daily. Please send me tracking information if you do send overnight packages so that I can tell when to pick ask Prof. Jensen to pick it up and bring it to lunch or dinner.

I expect to return to NYC Aug 28 through 29, depending on who drives down with me.

Dr. D B Karron
in the care of
Professor Olivia Jensen
Department of Earth and Planetary Sciences
McGill University
Room 238
3450 University street
Montreal, QC Canada
h3a2a7

06444

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 11:13 AM
To: 'Joan M. Hayes'
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

ok

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 10:10 AM
To: karron@casi.net
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

The footnotes, which should be prepared by the recipient, are an integral part of the audited financial statement. Bob stated on several occasions, over several months, that he would send me the footnotes. To date, I have not received them.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM
To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can; I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead,
and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday. My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

06445

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 11:04 AM
To: 'Bob Benedict'; 'Joan M. Hayes'
Cc: 'Doc'
Subject: RE: CASI Audit Report : Delivery

ok

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Monday, August 18, 2003 11:19 AM
To: Joan M. Hayes
Cc: Dr Karron; Doc
Subject: RE: CASI Audit Report : Delivery

....and as I've said on numerous occasions, footnotes need to be relavant to the audited paperwork and are not standalone comments, as
I've not seen the audit, I cannot craft footnotes that will make sense until I see what you've said.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 10:10 AM
To: karron@casi.net
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

The footnotes, which should be prepared by the recipient, are an integral part of the audited financial statement. Bob stated on several occasions, over several months, that he would send me the footnotes. To date, I have not received them.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM
To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can;
I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead,
and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday. My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

06446

Dan

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 20, 2003 10:59 AM
To: 'Joan M. Hayes'
Cc: Bob Benedict (E-mail); karron@casi.net
Subject: RE: CASI Audit Report : Delivery

back on line; could not use McGill net for business.
I have fidonet air modem and it seems to be working just fine.
I will be plowing through this material today.

What do you need for my footnotes ?
What am i footing to ?
I have no idea what i am supposed to write at thing point.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 5:00 PM
To: 'Bob Benedict'
Cc: 'Dr Karron'; 'Doc'
Subject: RE: CASI Audit Report : Delivery

Bob,

Footnotes are usually prepared by the auditee and presented for audit with the financial statements. Any applicable changes that may result from the audit are subsequently made to both the financial statements and the footnotes. Footnotes provide disclosures applicable to the financial statements and are not a response to the audit.

However, you were not involved when the financial statements were prepared and presented for audit, and could not have been aware of the lack of same before our discussions.

I appreciate your help and cooperation during your period of involvement in the audit process.

Joan

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Monday, August 18, 2003 11:19 AM
To: Joan M. Hayes
Cc: Dr Karron; Doc
Subject: RE: CASI Audit Report : Delivery

....and as I've said on numerous occasions, footnotes need to be relavant to the audited paperwork and are not standalone comments, as
I've not seen the audit, I cannot craft footnotes that will make sense until I see what you've said.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, August 18, 2003 10:10 AM
To: karron@casi.net
Cc: benedict@casi.net; 'Bob Benedict (E-mail)'
Subject: RE: CASI Audit Report : Delivery

The footnotes, which should be prepared by the recipient, are an integral part of the audited financial statement. Bob stated on several occasions, over several months, that he would send me the footnotes. To date, I have not received them.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM

06448

To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that Bob can;
I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead,
and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday.
My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

06449

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, August 17, 2003 11:38 PM
To: Joan M. Hayes (E-mail)
Cc: benedict@casi.net; Bob Benedict (E-mail)
Subject: CASI Audit Report : Delivery

Dear Joan;

Please deliver the audit report to my deligate and manager, Bob Benedict by overnight or fax as soon as you are ready.
Please CC a copy to me at CASI. I will have it forwarded up here.

Please tell Hope when you expect to have it done. She is expecting your call.
Hope has specifically told me she is waiting for your report and would like to know whn you will be done.

I don't believe I will be able to make as effective comment or understanding of your audit report that *Bob can;*
I hired Bob to be the fiscal manager and he knows our books better than I do at this point.
I expect both of you to try your best to work together.

Therefore, I insist that you deliver the report to Bob, as the designated CASI management and finance person in my stead, and I will stand behind his review and comments as my own.

I expect to be available by e-mail this thursday, and we can arrange a phone conference by friday. My connectivity here in Montreal is sporatic, andI had to buy expensive roaming air service mainly for late night afterhours connectivity.

Sincerely,

Dan

06450

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, August 15, 2003 5:28 PM
To: 'Joan M. Hayes'; 'Bob Benedict'
Cc: karron@casi.net
Subject: RE: EIN

will correct my records

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, August 15, 2003 5:22 PM
To: 'Bob Benedict'
Cc: Dr. D.B. Karron
Subject: RE: EIN

EIN has been assigned as follows:

CASI LLC
EIN 27-0050010

-----Original Message-----
From: Bob Benedict [mailto:rbenedict1@ec.rr.com]
Sent: Thursday, August 14, 2003 4:35 PM
To: Joan Hayes
Subject: EIN

Doc sent me 17-0050010 and the Payroll Service has 27-0050010, which they say they got from you. Which is correct?

I have no doubt you know what the number is, but I don't have anything directly from you confirming it.

Thank you.

06451

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, August 06, 2003 9:01 PM
To: 'Joan Hayes CPA'
Subject: audit report

06452

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General

NATIONAL INSTITUTE OF STANDARDS & TECHNOLOGY

Computer Aided Surgery Inc.
New York, New York

ATP Award No. 70NANB1H3050

Audit Report No. ATL-16095-3-0001 /July 2003

THIS AUDIT REPORT MAY CONTAIN PROPRIETARY DATA EXEMPTED FROM DISCLOSURE UNDER THE FREEDOM OF INFORMATION ACT (5 U.S.C. 552) BY THE OMNIBUS TRADE AND COMPETITIVENESS ACT OF 1988 (15 U.S.C. 278N)

Office of Audits, Atlanta Regional Office

06453

JUL 25 2003

MEMORANDUM FOR: Shamim Shaikh, Acting Chief
Grants and Agreements Management Division
National Institute of Standards and Technology

Kathleen M. McKevitt

FROM: for William F. Bedwell, Jr.
Regional Inspector General
for Audits

SUBJECT: NIST Cooperative Agreement Number 70NANB1H3050
Computer Aided Surgery, Inc., NY
Final Report No. ATL-16095-3-0001

This report on our audit of the subject NIST Advanced Technology Program cooperative agreement with Computer Aided Surgery, Inc. is to inform NIST officials of significant findings that require their immediate attention. Based on Computer Aided Surgery's own accounting records, the company should reimburse NIST $205,126. The corporation has not contributed any of its required cost-share, which currently totals $54,068, and has drawn down $205,126 in excess of the federal share of ATP project costs identified in its accounting records. The Financial Status Reports filed with NIST are inaccurate because they show that the company contributed the required matching funds and the reports overstate ATP project expenses. We will issue a separate comprehensive audit report including questioned costs and other non-compliance issues covering the period October 1, 2001, through June 27, 2003.

We are providing a copy of this report to Computer Aided Surgery. However, we have not requested the company prepare a written response to NIST addressing the report findings or recommendations. We will include these findings in the subsequent comprehensive audit report to allow for due process. Requests from the public for copies of this report must be referred to the Office of Inspector General, Office of Compliance and Administration Publication Unit, Room 7009C, Herbert C. Hoover Building, for response under the Freedom of Information Act.

Any information or inquiry regarding this final report should be directed to me at (404) 730-2780, or Kathleen McKevitt of this office at the same number. We appreciate the cooperation and courtesies extended by NIST officials during our audit.

06454

Introduction

In September 2001, NIST awarded a $2,110,500 Advanced Technology Program cooperative agreement to Computer Aided Surgery, Inc., a for-profit company involved in innovative composite design and engineering. The agreement was for a 3-year period with $800,000 in federal funds for the first year, $600,000 for the second year, and $600,000 in the third year. The agreement required the company provide a matching share of $36,500 for the first year, $30,500 for the second year, and $43,500 for the third year.

The purpose of the agreement was to develop and demonstrate novel computer and engineering technology based on Digital Morse Theory to enhance the quality and usability of computerized anatomic models for precise and accurate cancer treatment therapies.

Purpose and Scope of Audit

We performed the audit of the NIST award at the company's office in New York City during June 2003. NIST requested that our office conduct the audit because the grants and program officials were concerned about Computer Aided Surgery's ability to account for federal funds being spent. The purpose of the audit was to determine the financial status of the award, the reasonableness and allowability of expenses charged against the award and review compliance with applicable laws and regulations. The audit covered the period from October 1, 2001, through June 27, 2003. We examined pertinent NIST and company records, and interviewed agency and company officials as deemed necessary.

We relied on computer-processed data supplied by the company as the basis for our audit findings and recommendations. Consequently, we tested the accuracy by tracing and comparing the data to original source documents and other supporting documents. Based on our tests, we concluded that the computerized data was sufficiently reliable for use in meeting our objectives.

We conducted the audit in accordance with generally accepted government auditing standards, and performed it under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated May 22, 1980, as amended.

Results of the Audit

During our audit, we found significant problems that we brought to the grants officers attention with a conference call on June 24, 2003 and are documenting with this report. Computer Aided Surgery has not contributed any of its required matching funds, which currently totals $54,068. In addition, the company drew down $205,126 in excess of the federal share of ATP project costs recorded in its accounting records. Finally, the Financial Status reports filed with NIST are inaccurate because they overstate expenses to justify the excess draw-downs and include a cost-share amount that was never contributed. NIST informed us that they suspended further award payments to Computer Aided Surgery as of June 27, 2003. We are working with the company to obtain additional documentation so that we can provide a comprehensive audit of the allowability and reasonableness of ATP project expenses for the period October 1, 2001 through June 27, 2003.

06455

$54,068 of Required
Matching Funds Not Contributed

Computer Aided Surgery has not contributed any matching funds to the project even though the NIST award agreement requires a cost share of 4.57 percent. The Chief Technical Officer of Computer Aided Surgery identified the State of New York as the source of the matching funds, but the funding was not received due to the state's budget problems after September 11, 2001. While the primary owner and Chief Technical Officer of Computer Aided Surgery intends to contribute his own funds to the ATP project, none of these required funds have been contributed to date.

The matching funds required for the project based on the ATP identified expenses in the company's accounting records are shown below:

Award Amendment	Period	Required Cost-Share	ATP Project Costs Per Books	Required Cost-Share
# 2	10/01/2001 - 09/30/2002	4.36%	$ 779,905	$ 34,004
#3	10/01/2002 - 06/27/2003	4.84%	414,537	20,064
Total			$1,194,442	$ 54,068

$205,126 in Excess Drawdowns

Our audit revealed that Computer Aided Surgery drew down $205,126 of federal funds over the 21-month period in excess of the federal share of ATP expenses identified in its own accounting records. A review of the company's financial records revealed that these excess draw-downs were not spent on ATP project expenses. The amount of drawdowns in excess of the federal share of ATP project expenses for the period October 1, 2002 through June 27, 2003 is shown below:

	10/01/01 – 09/30/02	10/01/02 – 06/27/03	Cumulative
ATP Project Expenses Per Books	$ 779,905	$ 414,537	1,194,442
Federal Share of Project	95.64%	95.16%	
Federal Share of ATP Expenses	$745,901	$394,473	1,140,374
Federal Funds Drawn-down	800,000	545,500	1,345,500
Excess Draw-downs of Federal Funds	$ 54,099	$ 151,027	$ 205,126

As shown above, the company drew down $1,345,500 in federal funds between October 1, 2001 and June 27, 2003. However, a review of the company's general ledger revealed only

06456

$1,194,442 in ATP project costs during this same 21-month period and based on the project's federal cost-share, Computer Aided Surgery was only entitled to $1,140,374. The $205,126 excess funds went to pay expenses not related to the ATP project. It appears that Computer Aided Surgery's only source of revenue during the period of the award has been the NIST funds.

The *Advanced Technology Program Special Award Conditions* Section 9. c. states:

> "Advances ... shall be limited to the minimum amounts necessary to meet immediate disbursement needs. Advanced funds not disbursed in a timely manner must be promptly returned .... Advances shall be for periods not to exceed 30 days."

Inaccurate Financial Status Reports

Computer Aided Surgery filed inaccurate Financial Status Reports (SF-269's) for each of the four quarters during the period October 1, 2001 through September 30, 2002. The erroneous reports show the amount of federal funds drawn down rather than actual federal expenditures in the box designated "federal outlays for the quarter," thereby, overstating expenditures. Additionally, Computer Aided Surgery claimed that it had contributed the required cost-share funds, when in fact; no matching funds have been contributed. The Financial Status Reports have not been completed for the periods ending December 31, 2002 or March 31, 2003.

The *Advanced Technology Program General Terms and Conditions* Section 7.c. (1) states:

> "By signing this award the Recipient agrees to ensure that only actual costs incurred will be charged to the award and that all costs will be reasonable, allocable, and allowable in accordance with the applicable Federal Cost Principles."

Additionally section 7.c. (3)(a) states:

> "The Recipient shall submit a "Financial Status Report" (SF-269) on a calendar quarter basis for the periods ending March 31, June 30, September 30, and December 31, or any portion thereof, unless otherwise specified in a special award condition. Reports are due no later than 30 days following the end of each reporting period."

06457

Recommendations

We are recommending that NIST:

1. Continue to suspend award payments to Computer Aided Surgery, Inc., until it meets with the following requirements:

   - Reimburse NIST $205,126 for funds drawn down in excess of the federal share of ATP project expenses.

   - File the Financial Status Reports (SF-269) for the quarters ending December 31, 2002, and March 31, 2003.

2. Designate the company as a "high risk" organization and, at a minimum place it on a reimbursement basis for future drawdowns, if the suspension of award payments is removed.

Funds to Be Put to Better Use

By implementing this recommendation, $205,126 in federal funds will be put to better use by returning the funds to NIST and ensuring that the funds are used only for the NIST project.

Attachment

cc: Sharon Bisco, Audit Liaison, NIST
Marilyn Goldstein, NIST Grants Officer
Barbara Lambis, Policy and Operations Advisor, ATP
Cherylynn Peters, Grants Management Specialist, NIST-ATP
Dan Karron, Chief Executive Officer,
Computer Aided Surgery, Inc.

06458

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, August 03, 2003 3:16 PM
To: 'Joan M. Hayes'
Subject: RE: will call/come by

Ah, family and funerals.
Gotta love it.
Will speak to Bob Monday and reschedule.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, August 03, 2003 3:05 PM
To: karron@casi.net
Subject: RE: will call/come by

I'm sorry I missed you. I left right after our conversation and was out late last night. I'm leaving in a few minutes for another night out. Most of our family birthdays are in August and September, so the weekends get busy.

I'll be out of the office with clients most of Monday, but we can talk later on Monday or one of the following days. I would like to reschedule our conference call with Bob, so we can finish the audit. Once that is complete, we can focus on the other important tasks and issues.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Saturday, August 02, 2003 12:55 PM
To: Joan M. Hayes (E-mail)
Subject: will call/come by

Joan, I have been distracted with the funeral for my father-in-law (on my brothers side) yesterday, and i spent the night with my mom.

I will call you, and I can evey come by for coffee this afternoon/evening for a personal meeting, as i am on my way up to CT.

06459

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Saturday, August 02, 2003 12:55 PM
To: Joan M. Hayes (E-mail)
Subject: will call/come by

Joan, I have been distracted with the funeral for my father-in-law (on my brothers side) yesterday, and i spent the night with my mom.

I will call you, and I can evey come by for coffee this afternoon/evening for a personal meeting, as i am on my way up to CT.

06460

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 29, 2003 9:13 PM
To: Joan Hayes CPA
Subject: audit report

06461

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 28, 2003 9:10 PM
To: Joan M. Hayes (E-mail)
Cc: Bob Benedict (E-mail); benedict@casi.net
Subject: Wednesday Phone Conference

Are we on for Wednesday Phone Conference about Benefits and Other Audit Matters ?
What time Wednesday?

dB

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 6:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

I think Bob's family plans may go on longer than tomorrow. In any event, we can probably do this when you get back from Delaware.

> -----Original Message-----
> **From:** dr d b karron [mailto:karron@casi.net]
> **Sent:** Tuesday, July 15, 2003 5:10 PM
> **To:** 'Joan M. Hayes'
> **Subject:** RE: benefit plan phone conference
>
> I have a meeting in Delaware tomorrow; I may have to use a cell phone to join in.
>
> > -----Original Message-----
> > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > **Sent:** Tuesday, July 15, 2003 5:00 PM
> > **To:** 'dr d b karron'
> > **Subject:** RE: benefit plan phone conference
> >
> > Thank you
> >
> > > -----Original Message-----
> > > **From:** dr d b karron [mailto:karron@casi.net]
> > > **Sent:** Tuesday, July 15, 2003 4:44 PM
> > > **To:** 'Joan M. Hayes'
> > > **Cc:** 'Bob Benedict'; Robert J Benedict RR
> > > **Subject:** benefit plan phone conference
> > >
> > > I have to check with Bob.
> > >
> > > > -----Original Message-----
> > > > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > > > **Sent:** Tuesday, July 15, 2003 4:26 PM
> > > > **To:** karron@casi.net
> > > > **Subject:** RE: benefit plan

06462

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 23, 2003 11:16 PM
To: 'Joan M. Hayes'
Subject: RE: tax levi cured

I did not get your messages today.
If it is an emergency, page me; you can ask Matt to page me, or you can page me directly through this link:
http://www.casi.net/D.Karron/pagedbk.htm

If you are up, I can call you now (11 pm).
You can call me now; I am in.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Wednesday, July 23, 2003 7:01 PM
To: 'dr d b karron'
Subject: RE: tax levi cured

I called you 4 times yesterday, and 3 times today. Please return my call ASAP.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Wednesday, July 23, 2003 4:36 PM
To: Joan Hayes CPA
Cc: karron@casi.net
Subject: tax levi cured

Dear Joan Hayes;

I called the IRS to check on the status of the Tax Levi;
I spoke to a Mr. John Snow, Tax Enforcement Number 2973971 at 4:30 pm, today July 23, 2003.

I gave him the CASI LLC EIN number, and he confirmed that there was an outstanding balance, penalties and interest, and that the Levi was still in effect.

I then had the bright idea to ask him to look up the CASI INC EIN number and see if there was an overpayment of the exact same amount (less penalties and interest) in the CASI INC account.

He found the missing/misapplied payments and immediately suggested that he can move the money internally from the CASI INC, number to the CASI LLC, Inc number. He then did so while I was on the phone with him.

He confirmed to me that the penalties and interest were removed and that BOTH accounts were precisely and exactly zeroed out.

He said a official notification would be issued within the next three weeks and the matter was resolved.

I am quite pleased to have solved this problem without resorting to having to provide any more gigabytes of backup documentation.

Dr. Karron

06464

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 23, 2003 4:36 PM
To: Joan Hayes CPA
Cc: karron@casi.net
Subject: tax levi cured

Dear Joan Hayes;

I called the IRS to check on the status of the Tax Levi;
I spoke to a Mr. John Snow, Tax Enforcement Number 2973971 at 4:30 pm, today July 23, 2003.

I gave him the CASI LLC EIN number, and he confirmed that there was an outstanding balance, penalties and interest, and that the Levi was still in effect.

I then had the bright idea to ask him to look up the CASI INC EIN number and see if there was an overpayment of the exact same amount (less penalties and interest) in the CASI INC account.

He found the missing/misapplied payments and immediately suggested that he can move the money internally from the CASI INC, number to the CASI LLC, Inc number. He then did so while I was on the phone with him.

He confirmed to me that the penalties and interest were removed and that BOTH accounts were precisely and exactly zeroed out.

He said a official notification would be issued within the next three weeks and the matter was resolved.

I am quite pleased to have solved this problem without resorting to having to provide any more gigabytes of backup documentation.

Dr. Karron

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 22, 2003 10:36 AM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'
Subject: RE: audit findings

Have called and left messages for Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 21, 2003 11:02 AM
To: Dr. D.B. Karron
Cc: Bob Benedict
Subject: audit findings

I would like to complete the audit and send my final work papers to Belinda, and I have spoken with both Ira and Avery regarding employee benefits. I think it is important for us to discuss the following with Bob:

- Salary disallowances
- Employee benefits
- Responses to questioned costs
- Footnotes to financial statement

Can you set up a conference call this week with Bob?
I am available on Wednesday in the late afternoon (after 3 PM) and all day on Thursday.

Thank you.

06466

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 9:26 AM
To: 'Joan M. Hayes'
Subject: RE: interpay quarterly payroll reports

Thank you.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, July 21, 2003 9:08 AM
To: 'dr d b karron'
Subject: RE: interpay quarterly payroll reports

I will be out of the office most of today. I will call the IRS and NYS early tomorrow.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Monday, July 21, 2003 2:36 AM
To: Joan Hayes CPA
Subject: interpay quarterly payroll reports

Are these what the IRS is looking for ?

06467

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 2:36 AM
To: Joan Hayes CPA
Subject: interpay quarterly payroll reports

Are these what the IRS is looking for ?

06468

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 2:24 AM
To: Joan Hayes CPA
Subject: more tax forms

Fyi; these don't look too dangerous...
I am surfacing mailing you the originals.

06469

New York State Department of
Taxation and Finance
Taxpayer Services and Revenue Division
W A Harriman Campus
Albany, NY 12227

Date: 7/18/2003

Account Verification Notice: **New York State Withholding Tax**

COMPUTER AIDED SURGERY, INCORPORATED
300 E 33 ST #4N
NEW YORK NY 10016-9406

Dear Employer:

A New York State withholding tax account for the above named entity has been opened (or reactivated) with identification number 133889180 3 .
If corrections are necessary, return this form as soon as possible to: NYS TAX DEPARTMENT
ACCOUNT SERVICES SECTION
BUILDING 8 ROOM 938
W A HARRIMAN CAMPUS
ALBANY NY 12227

Changes in account information

Identification number	Mailing address
Physical address	Paid preparer address C/O:

Contact person:_____ **Daytime phone:** (_____) _____

Enclosed are forms and information that may be useful to a new employer. Form NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax,* containing general information about unemployment insurance, wage reporting, withholding tax (including tables and methods), and new hire reporting, is being mailed to you separately. Your booklet of Form NYS-1, *Return of Tax Withheld,* coupons and quarterly returns will also be mailed to you separately.

Need help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:00 a.m. to 5:55 p.m., Monday through Friday.

From areas outside the U.S. and outside Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W.A. Harriman Campus, Albany NY 12227.

New York State Department of
Taxation and Finance
Taxpayer Services and Revenue Division
W A Harriman Campus
Albany, NY 12227

Date: 7/11/2003

Account Verification Notice: **New York State Withholding Tax**

CASI LLC
300 E 33RD ST
NEW YORK NY 10016-9463

Dear Employer:

A New York State withholding tax account for the above named entity has been opened (or reactivated) with identification number 270050010 5 .
If corrections are necessary, return this form as soon as possible to: NYS TAX DEPARTMENT
ACCOUNT SERVICES SECTION
BUILDING 8 ROOM 938
W A HARRIMAN CAMPUS
ALBANY NY 12227

Changes in account information

Identification number	Mailing address
Physical address	Paid preparer address C/O:

Contact person:_____ **Daytime phone:** (_____) _____

Enclosed are forms and information that may be useful to a new employer. Form NYS-50, *Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax,* containing general information about unemployment insurance, wage reporting, withholding tax (including tables and methods), and new hire reporting, is being mailed to you separately. Your booklet of Form NYS-1, *Return of Tax Withheld,* coupons and quarterly returns will also be mailed to you separately.

Need help?

For information, forms or publications, call the Business Tax Information Center at 1 800 972-1233. For information, you can also call toll free 1 800 225-5829. For forms or publications, you can also call toll free 1 800 462-8100.

Telephone assistance is available from 8:00 a.m. to 5:55 p.m., Monday through Friday.

From areas outside the U.S. and outside Canada, call (518) 485-6800.

Hotline for the Hearing and Speech Impaired - if you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

Persons with Disabilities - in compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information numbers listed above.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W.A. Harriman Campus, Albany NY 12227.

06471

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 1:46 AM
To: Joan Hayes CPA
Subject: Second Try: IRS Notice of Intent to Levy for 19723

Dear Joan;

This looks deadly serious; attached is a notice of Levy 19,723.
We have 47 or so thousand sitting in the CASI LLC NIST ATP checking account that is liable to be seized if this is not settled and fast.
What is going on ? Loosing that money now will be certain to doom our company.

This note has not been CC'ed to anyone other than you, as per your previous instructions.

Please advise.

007394 200303 SBV

IRS Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

Notice Number: CP 504
Notice Date: 07-21-2003

SSN/EIN: 27-0050010
Caller ID:

7105 5678 7188 0868 8391

CASI LLC
KARRON D B MEMBER
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

270050010221

Urgent !!

We intend to levy on certain assets. Please respond NOW.

(To avoid additional penalty and interest, pay the amount you owe within ten days from the date of this notice.)

Our records indicate that you haven't paid the amount you owe. The law requires that you pay your tax at the time you file your return. This is your notice, as required by Internal Revenue Code Section 6331(d), of our intent to levy (take) any state tax refunds that you may be entitled to if we don't receive your payment in full. In addition, we will begin to search for other assets we may levy. We can also file a Notice of Federal Tax Lien, if we haven't already done so. **To prevent collection action, please pay the current balance now.** If you've already paid, can't pay, or have arranged for an installment agreement, it is important that you **call us immediately** at the telephone number shown below.

Account Summary

Form: 941	Tax Period: 03-31-2003
Current Balance:	$19,723.17
Includes:	
Penalty:	$96.08
Interest:	$56.38
Last Payment:	$0.00

For information on your penalty & interest computations, you may call 1-800-829-0115

Questions? Call us at **1-800-829-0115**

1219B, Notice of Potential Third Party Contact, for additional information.

Please mail this part with your payment, payable to United States Treasury.

Notice Number: CP 504
Notice Date: 07-21-2003

write on your check:

941	03-31-2003	27-0050010

Amount Due: $19,723.17

Internal Revenue Service
HOLTSVILLE, NY 00501-0030

CASI LLC
KARRON D B MEMBER
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

06473

270050010 VU CASI 01 2 200303 670 00001972317

IRS Department of the Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0030

7105 5678 7188 0868 8391

CASI LLC
KARRON D B MEMBER
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

06474

Penalty and Interest

About Your Notice - The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the front of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalty: $96.08

07 Paying Late

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2 % of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce the penalty, see "Removal of Penalties - Reasonable Cause."

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,
- IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,
- you followed our written advice in the manner we outlined, and
- you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

- complete Form 843, Claim for Refund and Request for Abatement,
- request that IRS remove the penalty, and

USE OUR AUTOMATED TELEPHONE SERVICE— IT'S EASY AND IT'S FAST

HERE'S A LIST OF THE SERVICES AVAILABLE... AND INFORMATION YOU'LL BE ASKED FOR SO WE CAN HELP YOU

If you plan to call us (at the number shown on the front of the enclosed notice), and you have a touch-tone phone, you may find it convenient to use our automated interactive telephone service. Our automated service can help you quickly and easily if you are ready with just a few items of information.

IF YOU NEED...	YOU'LL BE ASKED...
To know when you can expect to receive your refund	Your social security number, the amount of the refund you're expecting, and your filing status, (single, married filing joint, etc.)
To know the current balance due on your account, whether payments have been credited to your account, or whether changes have been made to you account	Your social security number and personal identification number or PIN. If you have not set up a PIN, you'll be asked to do so using the information shown below
To set up a personal identification number to access your personal tax account information	Your social security number, the Caller ID number shown at the top of the enclosed notice and your date of birth (Use 8 digits, February 23, 1960 is entered as 02231960)
To request more time to pay or set up a payment plan More time to pay	Your social security number and the caller ID number shown at the top of the enclosed notice Whether you want a 30 or 60 day extension
To set up a payment plan	The amount you can pay each month
A transcript of your account or a copy of your return	Your social security number and the numbers in your street address
The address to file you return	Your zip code
The address to mail a payment	Your social security number and zip code

Notice **1212** (Rev. 5-2002)
Catalog Number 25924J Department of Treasury - IRS

06476

- send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

- a copy of your original request for advice from IRS,
- a copy of the erroneous written advice from IRS, and
- a notice (if any) showing the penalty we charged that you now wish us to remove.

Interest: $56.38

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over $100,000, minus your timely payments and credits.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, July 21, 2003 1:30 AM
To: Joan Hayes CPA
Subject: IRS Notice of Intent to Levy for 19723

Dear Joan;

This looks deadly serious; attached is a notice of Levy 19,723.
We have 47 or so thousand sitting in the CASI LLC NIST ATP checking account that is liable to be seized if this is not settled and fast.
What is going on ? Loosing that money now will be certain to doom our company.

This note has not been CC'ed to anyone other than you, as per your previous instructions.

Please advise.

06478

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 16, 2003 5:52 PM
To: 'Joan M. Hayes'
Cc: benedict@casi.net
Subject: RE: benefit plan

Bob, i expect to be back in nyc tonght, tomorrow.
Schedule something with Joan.

dB

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 16, 2003 2:29 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan phone conference

Here is the submission to ATP asking to recind the suspension.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 6:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

I think Bob's family plans may go on longer than tomorrow. In any event, we can probably do this when you get back from Delaware.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 5:10 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan phone conference

I have a meeting in Delaware tomorrow; I may have to use a cell phone to join in.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 5:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

Thank you

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 4:44 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; Robert J Benedict RR
Subject: benefit plan phone conference

I have to check with Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----

06480

From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Tuesday, July 15, 2003 12:14 PM
> **To:** Bob Benedict; Dr. D.B. Karron
> **Subject:** benefit plan
>
> I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.
>
> Do you agree? When are you available?

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D. Chief Technical Officer

300 East 33rd Street, Suite 4N New York, New York, 10016

Telephone and Voice Mail: +1 (212) 686 8748 *Fax:* +1 (212) 448 0261.

Electronic Mail: karron@casi.net *Internet/World Wide Web:* http://www.casi.net

Wednesday, July 16, 2003 at 012:25:51 Hours

Marilyn Goldstein
Grants Officer
National Institute of Standards and Technology
100 Bureau Drive, Bldg. 411, Room A-143, Mail Stop 3580
Gaithersburg, MD 20899-3580

BY E_MAIL marilyn.Goldstein@nist.gov
BY surface mail and fax

Re: Cooperative Agreement 70NANB1H3050, Amendment No. 6

Subject: Request for lifting of award suspension

Dear Ms. Goldstein;

This letter is to inform you that CASI LLC has made cash deposits into the CASI NIST Project checking account (JPMorgan-Chase Bank Account XXXXXXXX3166) totaling $47,000.00. This funds in part the CASI contribution of $67,000.00, as required by cooperative agreement 70NANB1H3050, Amendment No. 6, through the end of the current fiscal year through September 30, 2003

Additionally, CASI is providing $20,100.00 as 30% of its $67,000.00 contribution as an "in-kind" contribution, based on invoice or fair market value assessment noted in the attached spreadsheet and supporting documents. The equipment valued in the attached was purchased with CASI funds prior to the start of this current award, but has been used 100% for our current NIST project.

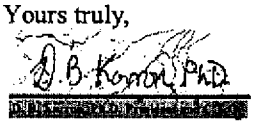
CASI has made, in good faith, previous match contributions totaling $16,600.00, however these were later re-classified as non-match by our accountant. The Project PI has taken a second mortgage on the project apartment to cover the new re-match payments made since the suspension.

Mr. Robert Benedict, our Administrator and Business Manager of CASI LLC has established management controls and procedures that will ensure the appropriate amount of Member Contribution will be made at the appropriate time for any future ATP fund draw to prevent this problem from happening during the remaining course of this year funding when resumed, and at any point in the future.

C. A. S. I.
Computer Aided Surgery, Inc.

Finally, with the CASI Member Contribution now met through the end of the second project year, as supported by the appended documents, CASI respectfully requests the lifting of the grant suspension amendment so that our research project may continue.

Yours truly,



Enc:

copy of bank statement
equipment in-kind schedule
copy of contribution schedule

cc: Jayne Orthwein NIST
B J Lide, NIST
Robert Benedict, CASI, LLC
Joan Hayes, CPA, LLP
Belinda Riley, OIG
Hope Snowden, NIST

06483

CHASE ONLINE™

Account Detail

Print Transactions | Export Transactions | Nickname This Account

▼ CASI LLC NIST

Click ▼ to collapse or ▶ to expand. Back to "My Accounts"

Available Balance:	$40,480.46
Gross Balance:	$40,480.46
Uncleared Deposits:	$0.00
Available Credit:	$0.00
Total Available Balance Plus Credit:	$40,480.46

CASI LLC NIST

From: 1/1/2003 **To:** 7/16/2003 To find more transaction activity click Search Transactions

Sorted By: Date

Select Account: CASI LLC NIST $40,480.46

Showing 1 - 13 of 13 transactions

Date	Transaction Type	Debit	Credit	Balance
07/16/2003	BANK MISC CREDIT		1,000.00	40,480.4
07/15/2003	CHECK # 00011013 View Check	14.00		39,480.4
07/15/2003	CHECK # 00011011 View Check	457.85		39,494.4
07/15/2003	BANK MISC CREDIT		25,000.00	39,952.3
07/14/2003	CHECK # 00011014 View Check	957.69		14,952.3
07/14/2003	CHECK # 00011009 View Check	1,790.00		15,910.0
07/14/2003	TO 131075873565	800.00		17,700.0
07/11/2003	CHECK # 00011002 View Check	100.00		18,500.0
07/11/2003	TO 131077133165	1,700.00		18,600.0
07/11/2003	FR 131077133165		20,000.00	20,300.0
07/01/2003	TO 131077133165	300.00		300.0
06/25/2003	TO 131077133165	500.00		600.0
06/24/2003	DEPOSIT		1,000.00	1,100.0

Showing 1 - 13 of 13 transactions

Select Account: CASI LLC NIST $40,480.46

7/16/2003 12:17 PM ET

This site is directed at persons in the United States only. Persons outside the United States may visit International Banking on Chase.com.

Products and services described, as well as associated fees, charges, interest rates, and balance requirements may differ among geographic locations. Not all products and services are offered at all locations.

06484

My Accounts | Payments & Transfers | Customer Center

Help | Logoff

Privacy/Security | Legal Agreements
Terms & Conditions

CHASE

THE RIGHT RELATIONSHIP IS EVERYTHING.®

© Copyright 2001 J.P. Morgan Chase & Co.
All rights reserved.

06485

CASI match 'in-kind'

Vendor	Description	Fair Market Value	Invoice
LAKE DSP	Rackmount PC with DSP (Digital Signal Procesor)	$ 40,363.00	$ 51,599.98
SGI	Indigo x2	$ 900.00	$ 5,000.00
SGI	Indigo 2 Extreme Graphics	$ 1,200.00	$ 5,000.00
SGI	SGI Software Developer Software Bundle	$ 10,000.00	$ 10,000.00
WACOM	Large Pressure Sensitive Digitizer Pad	$ 1,200.00	$ 1,200.00
Polhemus Navigation	3Draw Pro	$ 5,200.00	$ 5,200.00
Polhemus Navigation	additional stylus	$ 500.00	$ 500.00
Polhemus Navigation	Insidetrack Digitizer	$ 1,495.00	$ 1,495.00
American Media Pro	Server Class Dual Xenon PC	$ 5,000.00	$ 5,000.00
Seagate	15 Disk RAID	$ 5,000.00	$ 12,000.00
	Valuations for Match	**$ 70,858.00**	**$ 96,994.98**
	Total Match	$ 110,000.00	
	Allowed Fraction	0.3	
	Total Effective Matching Value	$ 33,000.00	
	Match Applied To Date	$ 20,100.00	

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 15, 2003 5:10 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan phone conference

I have a meeting in Delaware tomorrow; I may have to use a cell phone to join in.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 5:00 PM
To: 'dr d b karron'
Subject: RE: benefit plan phone conference

Thank you

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 4:44 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; Robert J Benedict RR
Subject: benefit plan phone conference

I have to check with Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 15, 2003 4:44 PM
To: 'Joan M. Hayes'
Cc: 'Bob Benedict'; Robert J Benedict RR
Subject: benefit plan phone conference

I have to check with Bob.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 4:26 PM
To: karron@casi.net
Subject: RE: benefit plan

Can you schedule a conference call with Bob when his family gathering is over?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Tuesday, July 15, 2003 3:37 PM
To: 'Joan M. Hayes'
Subject: RE: benefit plan

I am around.
Bob is on limited duty today (family involvement).

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Tuesday, July 15, 2003 12:14 PM
To: Bob Benedict; Dr. D.B. Karron
Subject: benefit plan

I just spoke with Avery regarding the benefit plan for CASI and its impact on grant funding. I would like to share the conclusions of this conversation with both of you. I would like to suggest a conference call (DBK, Bob, me) to save us all some time.

Do you agree? When are you available?

06489

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, July 13, 2003 7:06 PM
To: 'Joan M. Hayes'; 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

What you describe is not the problem.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:05 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'
Subject: RE: last copy of quick books

The new ledgers for CASI and for NIST should fit on a disc and do not require a CD. The old ledgers should no longer be used. The new ledgers can easily be e-mailed, as the files are now small.

I do not understand the confusion between checking accounts. You should not be changing checking accounts without providing advance notice to The Jackson Group and without coordinating any changes with them. You must also coordinate any online payments, as this distorts the cash balance. It may be better to pay all bills by check to ensure proper approval and proper handling within the ledger system.

The ledger, not the bank on-line system, should be used for cash balances. Using the bank system disregards any checks that have been written and are not yet cashed, and should not be used for proper cash management.

These communications are a strong indication that procedures are not in place and that CASI management is not supporting the procedures that are being implemented.

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:28 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson
Subject: last copy of quick books

Dear Ken, Frank and Bob;

The CD I picked up Ken is not current; it shows books as of 6/23.
I need current checking accounts with good balances.

I will put cash in the burgundy account tomorrow;
I may close the account and cause more checks to bounce.
I need to know what is going on with all of the accounts.

dB

06490

Joan M. Hayes, CPA

From: dr d b karron [casi@thorn.net]
Sent: Sunday, July 13, 2003 1:29 PM
To: 'Joan M. Hayes'
Subject: RE: Marian Karron/Dr. K's Mom

Parthship certs as issued, by cash advanced.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, July 13, 2003 1:06 PM
To: 'casi'; 'Robert J. Benedict CASI'; 'Robert J Benedict RR'
Cc: 'Frank Spring'; 'Ken Jackson'; 'Ken Jackson'; 'akarron'; 'Frederica L. Miller ESQ'; 'Joel Bernstein ESQ'; 'Lee Goldberg'
Subject: RE: Marian Karron/Dr. K's Mom

How are you determining each partner's share and investments in the business?

-----Original Message-----
From: casi [mailto:casi@thorn.net]
Sent: Sunday, July 13, 2003 11:24 AM
To: Robert J. Benedict CASI; Robert J Benedict RR
Cc: Frank Spring; Ken Jackson; Ken Jackson; akarron; Frederica L. Miller ESQ; Joel Bernstein ESQ; Lee Goldberg
Subject: Marian Karron/Dr. K's Mom

Dear Joan, Ken, Frank and Bob;

I am borrowing money to cover the current overdrafts from my mom (in addition to the money I am borrowing on my apartment). As my mom is a partner, and has a stake in the business (she has already given me 20K for her share in the company, and since I have to go to her to get cash, she will be calling to try to understand how with the bookkeepers and management I am turning the company over to we are coming up so short.

Please be polite, explain to her (and eventually to me) why we can't keep the checking account registered straight, that there is no missing money, no one is stealing and that I am in the process of repaying the government for overpayments and co-payments because we did not get co-investors.

She has been calling me insessently since I made the mistake of telling her that checks were bouncing and I needed to borrow more money from her. I am going out to visit her today, and it is the most I could do to keep her from calling all of you Sunday morhing; I am not answering my phone now.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, July 09, 2003 6:31 AM
To: 'Anne Benedict'; 'Joan Hayes'
Cc: 'Bob Benedict'
Subject: RE: Financial Status Reports

Thanks.
Do I need to do anything ?

-----Original Message-----
From: Anne Benedict [mailto:abenedict1@ec.rr.com]
Sent: Tuesday, July 08, 2003 11:17 PM
To: Dr. Karron; Joan Hayes
Cc: Bob Benedict
Subject: Financial Status Reports

Financial Status Reports from Bob are attached. Page 2 is the same for both reports...

Anne

06492

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, July 03, 2003 12:40 AM
To: Joan M. Hayes
Subject: tax notice from IRS

06493

IRS Department of the Treasury
Internal Revenue Service

009266
BOD CD-SB

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-515
DATE OF THIS NOTICE: 06-23-2003
TAXPAYER IDENT. NUM: 13-3889180
TAX FORM: 1120 200330
TAX PERIOD: 05-31-2002

HOLTSVILLE, NY 00501-0030

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

133889180222

REQUEST FOR YOUR TAX RETURN

Our records show that we have not received the following tax return(s) from you.
Form Number: 1120
Title: US CORPORATION INCOME TAX RETURN
Tax period(s):
05-31-2002

CASI LLC
STEP 1 - SCANNED ON
JUL 02 2003
BY:

If you have not filed this tax return, please:
- prepare your tax return
- sign the return
- attach your payment for any tax due
- we'll bill you for any interest and penalties.

If you have already filed this tax return:
- send us a copy of it
- sign it or re-sign it
- date it.
- Allow 6 to 8 weeks to process your return.

If you believe you are not required to file, please tell us why by completing the "Information About Your Tax Return", at the end of this notice.

We will contact you again if:
- we need additional information
- we need clarification of your response or
- we determine you are required to file.

If you need assistance, call 1-800-829-0115.
Hours of Operation are: Monday-Friday 7:00 AM to 11:00 PM
If you need tax forms, call 1-800-TAX-FORM, or visit our Web site at: www.irs.gov.

06494

009266
BOD CD-SB

NUMBER OF THIS NOTICE: CP-515
DATE OF THIS NOTICE: 06-23-2003
TAXPAYER IDENT. NUM: 13-3889180
TAX FORM: 1120 200330
TAX PERIOD: 05-31-2002

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

"Information About Your Return"

PLEASE COMPLETE AS NECESSARY AND RETURN THIS ENTIRE PAGE

A. FORM 1120 or 1065
If you are not required to file, please complete all sections that may apply to you:
[ ] My business was closed on _____ (date), which was before the beginning of the tax period shown on this letter.
[ ] My corporation/partnership was inactive/dormant during the tax period shown on this notice.
[ ] I filed a consolidated return with _____
Employer Identification Number (EIN) _____
(Please attach Form 851, Affiliation Schedule)
[ ] None of the above. My explanation is shown on the bottom and/or back of this page.

B. If you have already filed a tax return, complete this section and include a signed/re-signed copy of your tax return:
Name(s) and employer/taxpayer identification number (EIN/SSN) shown on the tax return:

_____

_____

Type of Form:_____(941,940 etc) Years _____ Date Filed _____

C. If there is a credit/payment/deposit on this notice, complete this section:
[ ] Refund the credit/payment/deposit. (To get this refund you must file a tax return for that year even though you are not otherwise required to file.)
[ ] Apply the credit/payment/deposit, to the tax return, tax period and/or EIN/SSN shown on this notice. My tax return is enclosed.
[ ] Apply the credit/payment/deposit to another tax return, tax period and/or EIN/SSN as written below:
Tax Form _____ Tax Period _____ EIN _____ _____

Please include your telephone number(s), with your area code and the best time to call you.
TELEPHONE NUMBER (____)_____ HOURS _____
TELEPHONE NUMBER (____)_____ HOURS _____

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

_____ _____
Signature Date

06495

IRS Department of the Treasury
Internal Revenue Service

HOLTSVILLE, NY 00501-0030

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

Be sure the IRS address appears in your envelope window.

0000000000

BODCD-SB
SELCD-00

Notice Number: CP 515
Notice Date : 2003-06-23
Tax Period : 200205

133889180

COMPUTER AIDED SURGERY INC
300 E 33RD ST STE 4N
NEW YORK NY 10016-9406643

INTERNAL REVENUE SERVICE
HOLTSVILLE, NY 00501-0030

06496

133889180 AC 0000 10 2 200205 000 0000000000

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Friday, June 27, 2003 7:39 PM
To: Elisha Gurfein
Cc: Joan Hayes CPA
Subject: reciepts for expenses needed

Dear Lee;

I am sitting here with the Inspector General Auditor and Joan pulling receipts for paid invoices;

Your invoice, copy enclosed, did not contain original receipts.
The IG's office is asking for copies of the charge tickets, hotel bills, and we can't find any for the enclosed invoice.

Please send copies by fax (212 686 8748) or e-mail (Karron@casi.net) as soon as possible, as these costs are otherwise disallowed and will be billed back to you.

Thank you,

Dr. Karron

E. Gurfein Expenses for SBIR Conference
Arlington, VA June 10-12, 2002

5/23/02	Registration Fee	$300.00
6/10/02 6/12/02	RT mileage Englewood to Newark Penn Station 30 miles x $0.31 NJ Turnpike Tolls	 9.30 2.00
6/10/02	Taxi Union Station Wash DC to Sheraton Hotel Arlington, VA	20.00
6/12/02	Taxi Sheraton Hotel to Union Station Wash DC	20.00
6/10/02-6/12/02	Miscellaneous Expenses	18.00
	Total	$369.30

The following items paid with CASI Amex Card:

RT Amtrak train fare EGurfein and GWolberg	$550.00
Sheraton Hotel EGurfein (including GWolberg)	522.42
Parking at Newark Penn Station	50.00

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, June 23, 2003 9:46 AM
To: 'Joan M. Hayes'
Subject: RE: new procedures

will help all I can

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, June 23, 2003 7:45 AM
To: karron@casi.net; 'Bob Benedict'
Subject: RE: new procedures

It is not up to Belinda to "certify" the Jackson Group. The audit issue is the existence of a proper accounting system to support the financial requirements of the award. I don't see any problem with the Jackson Group, and I think it would be a severe detriment to the project to make any change that would impede the implementation of procedures. I'm sure Bob will monitor the process going forward. Frank will need your cooperation for a smooth process and Bob's response to his questions as they occur.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, June 22, 2003 10:19 PM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

I hope I am wrong;
I won't do anything to aggravate the situation.

Do you think Bellinda will certify the Jackson Group as part of our business operations ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:13 PM
To: karron@casi.net; 'Bob Benedict'
Subject: RE: new procedures

We need to jointly review this ASAP.

The comment about Belinda is a gross misunderstanding. Based on my observation, Frank has answered all of Belinda's questions and provided whatever reports were required to substantiate his responses. Bob, is your observation consistent with mine?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, June 22, 2003 12:07 AM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

We need allowances for
1) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he believes there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the

06499

right to countermand them if there is a misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from approving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I have to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances.

Co-Payment:
I need a statement of the co-payment due through now, less in-kind.
I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST.
>From that money I want to pay off SGI, Silicon City.
I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.
The copay should be for total allowed costs to date;
Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.
As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.

Belinda Certification of CASI Business Procedures:
My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced new first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many judgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob has a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to be supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being excessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM
To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

06500

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational needs that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the

billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:32 PM
To: 'Joan M. Hayes'
Subject: RE: Audit Needs

Frank did the dbk invoices; he should have the backup filed with the invoices;
I think he should finish with these; I am second guessing what he did to complete these.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:09 PM
To: Dr. D.B. Karron
Subject: Audit Needs

I don't know if the attached will be useful to you. It is my open items (bills missing) from my testing work papers. The items marked "TRIP" will be closed out when you complete the trip log.

I would like to come by on Monday at 1:30 to retrieve these bills/documents. Will you, or someone else, be available to work with me?

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:32 PM
To: 'Joan M. Hayes'
Subject: RE: Audit Needs

Oxford is done.
I can fax it to you if you wish.
Are you ready for the onslaught ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:09 PM
To: Dr. D.B. Karron
Subject: Audit Needs

I don't know if the attached will be useful to you. It is my open items (bills missing) from my testing work papers. The items marked "TRIP" will be closed out when you complete the trip log.

I would like to come by on Monday at 1:30 to retrieve these bills/documents. Will you, or someone else, be available to work with me?

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:19 PM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

I hope I am wrong;
I won't do anything to aggravate the situation.

Do you think Bellinda will certify the Jackson Group as part of our business operations ?

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:13 PM
To: karron@casi.net; 'Bob Benedict'
Subject: RE: new procedures

We need to jointly review this ASAP.

The comment about Belinda is a gross misunderstanding. Based on my observation, Frank has answered all of Belinda's questions and provided whatever reports were required to substantiate his responses. Bob, is your observation consistent with mine?

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Sunday, June 22, 2003 12:07 AM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

We need allowances for
1) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he believes there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the right to countermand them if there is a misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from approving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I have to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances.

06505

Co-Payment:

I need a statement of the co-payment due through now, less in-kind.

I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST. From that money I want to pay off SGI, Silicon City.

I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.

The copay should be for total allowed costs to date;

Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.

As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.

Belinda Certification of CASI Business Procedures:

My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced new first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many judgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob has a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to be supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being excessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM
To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational needs that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 10:19 PM
To: 'Joan M. Hayes'
Subject: RE: Audit Needs

Working on this now.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Sunday, June 22, 2003 10:09 PM
To: Dr. D.B. Karron
Subject: Audit Needs

I don't know if the attached will be useful to you. It is my open items (bills missing) from my testing work papers. The items marked "TRIP" will be closed out when you complete the trip log.

I would like to come by on Monday at 1:30 to retrieve these bills/documents. Will you, or someone else, be available to work with me?

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
To: 'Joan M. Hayes'
Sent: Sunday, June 22, 2003 2:25 AM
Subject: Read: new procedures

Your message

To: Dr. D.B. Karron; Bob Benedict
Subject: 6/21/2003 12:53 PM

was read on 6/22/2003 2:24 AM.

06509

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 12:12 AM
To: rothman@casi.net; Joan Hayes CPA (E-mail); Robert J. Benedict (E-mail)
Subject: CASI health plan

we should review these finding and implement them.

CAREFUL WHAT YOU EAT!

For those of you who watch what you eat... Here's the final word on nutrition and health. It's a relief to know the truth after all those conflicting medical studies.

1. The Japanese eat very little fat and suffer fewer heart attacks than the Americans.

2. The Mexicans eat a lot of fat and suffer fewer heart attacks than the Americans.

3. The Japanese drink very little red wine and suffer fewer heart attacks than the Americans.

4. The Italians drink excessive amounts of red wine and suffer fewer heart attacks than the Americans.

5. The Germans drink a lot of beers and eat lots of sausages and fats and suffer fewer heart attacks than the Americans.

CONCLUSION: Eat and drink what you like. Speaking English is apparently what kills you.

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06510

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 12:11 AM
To: Joan Hayes CPA (E-mail); Robert J. Benedict (E-mail); benedict@casi.net; rothman@casi.net; lzapin@aol.com
Cc: Frederica L. Miller ESQ (E-mail); Joel Bernstein ESQ (E-mail)
Subject: CASI Benefits Manual Details

Here are important parts of the emerging CASI Benefits Manual;

We should review this with Ira and/or Avery and get specific justification for approvals.

Medical Advice Desk

Q. What does HMO stand for?

A. This is actually a variation of the phrase, "HEY MOE." its roots go back to a concept pioneered by Moe of the Three stooges, who discovered that a patient could be made to forget about the pain in his foot if he was poked hard enough in the eyes.

~~~~~~~~~~~

Q. I just joined an HMO. How difficult will it be to choose the doctor I want?

A. Just slightly more difficult than choosing your parents. Your insurer will provide you with a book listing all the doctors in the plan. These doctors basically fall into two categories -- those who are no longer accepting new patients, and those who will see you but are no longer participating in the plan. But don't worry; the remaining doctor who is still in the plan and accepting new patients has an office just a half-day's drive away and has a diploma from a Third World Country.

~~~~~~~~~~~

Q. Do all diagnostic procedures require pre-certification?

A. No. Only those you need.

~~~~~~~~~~~

Q. Can I get coverage for my preexisting conditions?

A. Certainly, as long as they don't require any treatment.

~~~~~~~~~~~

Q. What happens if I want to try alternative forms of medicine?

A. You'll need to find alternative forms of payment.

~~~~~~~~~~~

Q. My pharmacy plan only covers generic drugs, but I need the name brand. I tried the Generic Medication, but it gave me a stomach ache. What should I do?

A. Poke yourself in the eye.

~~~~~~~~~~~

Q. What if I'm away from home and I get sick?

A. You really shouldn't do that.

~~~~~~~~~~~

06511
~~~~~~~~~~~

Q. I think I need to see a specialist, but my doctor insists he can handle my problem. Can a general practitioner really perform a heart transplant right in his office?

A. Hard to say, but considering that all you're risking is the $15 co-payment, there's no harm in giving him a shot at it.

Q. Will health care be different in the next century?

A. No. But if you call right now, you might get an appointment by then.

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 22, 2003 12:07 AM
To: 'Joan M. Hayes'; 'Bob Benedict'
Subject: RE: new procedures

We need allowances for
1) I am on the road a lot and approvals can be given by e-mail if required; cc'ed to Bob I will give Bob countermand authority if he believes there is a misunderstanding.
2) Bob is traveling a lot; approvals can be given by Bob to Frank directly however I reserve the right to countermand them if there is a misunderstanding.\
3) submission of invoices and receipts by e-mail is allowed; paper is to follow.
3.1) certain regular vendors can be managed by website/e-mail, specifically,
Oxford, Verizon, American Express, con Edison, Con Edison solutions, sprint, RCN, etc. etc.
We can discuss that in detail later, but at some point, it needs to be done.
Insurance billing is still payable even if the bill is not posted; we need to allow for that.
4) when I am on the road I will e-mail receipts to Frank for posting. Frank can print things out if needed.
4.1) bills and account payable should be e-mailed with copies of the bills attached. This is to prevent Bob or myself from approving things blindly.
Any payment decision should have full support appended both in paper for paper presentment or e-mail presentment.
NO GUESSING AT ANY TIME/POINT in the PROCESS.
5) Frank should be courteous and not upset vendors when they call regarding payment and reconciliation of balances.
We have an emergency problem with Webworqs cutting us off Friday. I promised her full payment by the end of next week.

6) We should stop using the burgundy CASI INC NIST account as we are running out of checks and I don't want to order more. I have to shut down the account
and it does not pay to keep the accounts alive; they cost just to keep open especially with low/zero balances.

Co-Payment:
I need a statement of the co-payment due through now, less in-kind.
I will borrow the cash next week and deposit it into CASI LLC which will forward the money to CASI NIST.
From that money I want to pay off SGI, Silicon City.
I need a budget for the rest of the year that is for real. The budget Bob just sent is no good.

Dis-allowed.
The copay should be for total allowed costs to date;
Making up Disallowed is another matter. If I understand things from Bob, co-pay is more important than disallowed.
As such, the money I put in last year should be re-classified as co-pay and NOT refund disallowed. This is my second request.

Belinda Certification of CASI Business Procedures:
My impression is that she is not going to certify things; based on Frank's errors, the difficulty he is having recreating a balanced new first year ledger, and the controversy concerning the classification of some marginal costs. Finally, Fink is making far too many judgment calls he should not, and making far too many outright errors in clear calls as to which vendor is paid how from what. Bob has a stack of checks in error to fix as well as invoices from Webworqs that need to be rushed through. We need Frank to appear to be supported by Bob; We also have to be careful that Belinda does not disallow Ken and Frank's invoices based on their being excessive and that NIST is not going to pay for error correction time; blab blab.

More later. Just back from all day with my mom cleaning her house....

-----Original Message-----

06513

From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Saturday, June 21, 2003 12:53 PM
To: Dr. D.B. Karron; Bob Benedict
Subject: new procedures

I would like to clarify our discussion, on Friday, related to the implementation of procedures.

Observation:
I have observed, over time, many bookkeepers who have an excellent knowledge of QuickBooks and perform proper bank statement reconciliations to support the cash transactions do not have the same level of knowledge related to balance sheet accounts. In addition, the outsourcing of payroll usually results in a cost-effective solution, so many bookkeepers do not develop a payroll practice. The unique manner in which QuickBooks handles payroll transactions can be confusing. The user-friendly functionality of QuickBooks simplifies income statement accounting while it does not enable an on-the-job learning of balance sheet accounts. Even with its limitations, QuickBooks is an affordable general ledger package which is widely used by small businesses, and I think it is reasonable to conclude that the benefits exceed the costs.

CASI Ledgers:
In my opinion, the Jackson Group has done an excellent job in preparing the project year one ledger for audit and in responding to the audit requests. I recommended the establishment of separate ledgers from the beginning of project year two, and I understand the reasons for the decision to establish separate ledgers starting with project year one. However, in my discussions with you prior to the development of these ledgers, I pointed out the need for management to be prepared to assist/train Frank with the proper recording of balance sheet and payroll items, as they relate to CASI. In the new CASI accounting environment, the balance sheet is very simple, so this should not be an extensive task. For the most part, the balance sheet accounts that are now needed result from the use of NIST funds to pay disallowed expenses, including CASI expenses, and this situation is not expected to continue going forward. However, the handling of these transfers between ledgers, and the use of appropriate balance sheet accounts in these entries, is very important.

The reconciliation of new ledger balances, which is currently underway, has become an extensive undertaking due to the condition of the old ledger. An extremely complicated old ledger, with multiple transactions that were not posted in an appropriate (according to the generally accepted rules of accounting) manner and an enormous number of changes to transactions, has resulted in the situation now at hand. In my opinion, this supports the need for the new ledgers which are now being created and for the need to maintain these ledgers in an appropriate manner going forward. The cost of this endeavor is primarily the result of the condition of the old ledger.

Implementation of Procedures:
I recommend that the new procedures continue to be implemented in the following order of priority:

1. The new procedures should continue to be implemented as the top priority. Frank should be provided with the documents required to fulfill his responsibilities, as described in the procedures, in a timely manner. Frank should be provided with written approval to pay bills (such as initials on the bills or the accounts payable report) in a timely manner. Proper balance sheet accounts should be established on the new ledgers and their use should be explained to Frank by management during the reconciliation period. A method of communication, that is reasonable and efficient to the interested parties, should be established, so Frank can receive timely responses to his questions and concerns. Management should closely monitor all aspects of the process.
2. Once the procedures are "up and running", the process should be continue to be monitored by management until it is stabilized over a period of time.
3. At that point, if management deems it necessary, it may be appropriate to discuss additional training/educational needs that may enhance Frank's tasks. This may also be an appropriate time to discuss any changes in the billing structure (such as job billing vs. hourly billing). However, at this point, the benefits to be acquired from a proper accounting system should be evident in the billings due to the much reduced time the posting and reconciling of transactions will take.

In summary, the full implementation of the new procedures (# 1 above) is critical and should be completed as a top priority. Anything that could impede this project, including additional enhancements (# 3 above) which could impede the project if suggested at this time, should be considered after the new procedures have been fully implemented and the environment has been stabilized.

06514

Please let me know if you have any comments or suggestions or would like to further discuss any of the items herein.

Thank you.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Wednesday, June 18, 2003 10:58 AM
To: Frederica L. Miller ESQ (E-mail); Joel Bernstein ESQ (E-mail)
Cc: Joan Hayes CPA (E-mail); Abe Karron (E-mail); Abe Karron (E-mail 2); Abe Karron (E-mail 3); Lee H. Goldberg (E-mail)
Subject: Organization and Shareholders/Partners of CASI LLC

Dear Freddie and Joel;

We have the Dept of Commerce Inspector General's office here and we need, ASAP, details for her e-mailed to myself (karron@casi.net); Fax it out for the morning, I expect to have it back up later today.

This needs to be on letterhead, blue pen signed and followed up by surface mail to me.

1)Governing Body of CASI LLC

Who is the managing partner ?
Who is the senior partner ?

I expect that I fill the above rolls.

2) List of Partners and status as to Active or Passive and percentage of ownership.

1) D B Karron Active 95 % (not precisely accurate, I issued the certificates in error)
2) A B Karron Passive 2.5% (?)
3) M B Karron Passive 2.5 %
4) J Bernstein Passive 2.5 %
5) F Miller Passive 2.5 %
6) L Goldberg Passive 2.5 %
7) E Gurfein Passive 2.5 %

The above is my recollection from memory, and F Miller had noted when I did the initial certificates of participation for the partnership I got the total wrong and the certs needed to be re-issued.
Since we are not at that point, the certificates need to be re-issued such that there total is 100 %.

4) Statement of legal determination permitting CASI (the corporation) to continue to perform project objectives.

I saw a memo on this, but specifically we need a legal basis to operate as CASI INC all respects or limited respects until some point yet to be defined.

5) Operating agreement of CASI LLC

6) Articles of Organization of CASI LLC

Please prepare these documents and e-mail me adobe .pdf and or messenger/mail hard copy.

This is required for both our regular NIST audit and the special Inspector General representative, Belinda Reilly, who is staying with us until next Friday.

Please give me positive acknowledgement of this note by return mail and when the material will ready for delivery to the Inspector General's representative.

Cheers!

dB

Dr D B Karron, Chief Technical Officer

06516

Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06517

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, June 16, 2003 5:24 PM
To: 'Bob Benedict'; 'Joan Hayes'; 'Frank Spring'; 'Jim Cox'; 'Matt Rothman'
Subject: RE: OIG Audit

ok;
we are missing Amendmnt 4; can you get a copy from NIST ?

-----Original Message-----
From: Bob Benedict [mailto:benedict@casi.net]
Sent: Monday, June 16, 2003 5:01 PM
To: Joan Hayes; Frank Spring; Dr Karron; Jim Cox; Matt Rothman
Cc: benedict@casi.net
Subject: OIG Audit

The kick-off meeting will be at Dr. Karron's Office at 10AM on Wednesday morning.
I would think the meeting would last about 2 hours and I propose the following agenda.....

Also, I suggest we meet at 9AM to ensure we have a little time to get our ducks in order.

10:00-10:15	Introductions	Dr. Karron
10:15-10:45	Scope Review	Belinda Riley, OIG
10:45-11:30	Project Review	Dr. Karron
11:30-12:00	Q&A/Closing	Bob Benedict

>From this point on we will be on Belinda's dime. We'll do our best to provide what she's asked for in her scope letter and we'll do it in a timely manner.

I'm still not sure if she's going to do a random sample review or a 100% review of our data, but we should be ready to go in either direction.

Doc, you should have hard copies of the following ready for Belinda...

1) Copies of the Award and all amendments with attached Ts and Cs.

2) Hard copies of all correspondence/letters that have been sent to NIST and those received from NIST.

3) All reports you've sent to NIST, technical and financial.

4) Frank/Joan, we'll need to decide which ledger data format Belinda will use as her audit base and have it ready for her. Joan, have you sent Doc copies of all the signed time sheets you've received? If not, could you please do so? The rest of the supporting documentation in this area will depend on what, specifically, Belinda wants to see. Doc and I will have to go through PaperPort to find the back-up as requested since most of this I would expect is not current.

5) I'll bring the latest org chart and Procedures/Benefits documents.

6) Doc, you'll need to provide a complete listing of all CASI employees, since the beginning of the project.

7) A listing of all subcontractors with their respective assignements.

8) Joan, you'll provide Belinda with any audit work papers and I'll continue to try to get the audit work papers from Jill Feldman.

9) Doc, you'll need to have a list of the board members.

10)Matt, you'll need to have available our latest equipment inventory list.

Get to bed early Tuesday night, for all you late night folks, 'cause 9AM Wednesday will come early and we'll all have to be bright-eyed by 10AM.

Thanks and I'll see you all Wednesday.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Monday, June 16, 2003 5:24 PM
To: 'Bob Benedict'; 'Joan Hayes'; 'Frank Spring'; 'Jim Cox'; 'Matt Rothman'
Subject: RE: OIG Audit

ok;
we are missing Amendmnt 4; can you get a copy from NIST ?

-----Original Message-----
From: Bob Benedict [mailto:benedict@casi.net]
Sent: Monday, June 16, 2003 5:01 PM
To: Joan Hayes; Frank Spring; Dr Karron; Jim Cox; Matt Rothman
Cc: benedict@casi.net
Subject: OIG Audit

The kick-off meeting will be at Dr. Karron's Office at 10AM on Wednesday morning.
I would think the meeting would last about 2 hours and I propose the following agenda.....

Also, I suggest we meet at 9AM to ensure we have a little time to get our ducks in order.

10:00-10:15	Introductions	Dr. Karron
10:15-10:45	Scope Review	Belinda Riley, OIG
10:45-11:30	Project Review	Dr. Karron
11:30-12:00	Q&A/Closing	Bob Benedict

>From this point on we will be on Belinda's dime. We'll do our best to provide what she's asked for in her scope letter and we'll do it in a timely manner.

I'm still not sure if she's going to do a random sample review or a 100% review of our data, but we should be ready to go in either direction.

Doc, you should have hard copies of the following ready for Belinda...

1) Copies of the Award and all amendments with attached Ts and Cs.

2) Hard copies of all correspondence/letters that have been sent to NIST and those received from NIST.

3) All reports you've sent to NIST, technical and financial.

4) Frank/Joan, we'll need to decide which ledger data format Belinda will use as her audit base and have it ready for her. Joan, have you sent Doc copies of all the signed time sheets you've received? If not, could you please do so? The rest of the supporting documentation in this area will depend on what, specifically, Belinda wants to see. Doc and I will have to go through PaperPort to find the back-up as requested since most of this I would expect is not current.

5) I'll bring the latest org chart and Procedures/Benefits documents.

6) Doc, you'll need to provide a complete listing of all CASI employees, since the beginning of the project.

7) A listing of all subcontractors with their respective assignements.

8) Joan, you'll provide Belinda with any audit work papers and I'll continue to try to get the audit work papers from Jill Feldman.

9) Doc, you'll need to have a list of the board members.

10)Matt, you'll need to have available our latest equipment inventory list.

Get to bed early Tuesday night, for all you late night folks, 'cause 9AM Wednesday will come early and we'll all have to be bright-eyed by 10AM.

Thanks and I'll see you all Wednesday.

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, June 05, 2003 11:31 PM
To: Joan Hayes CPA
Subject: FW: Time Sheets

Joan, please messenger or overnight Lee the time sheets he has missing and we can get him done ASAP.
dB

-----Original Message-----
From: E Gurfein [mailto:egurfein@earthlink.net]
Sent: Thursday, June 05, 2003 12:37 AM
To: karron@casi.net
Subject: Time Sheets

Received your voice mail re time sheets.

I am quite sure that I filled out time sheets for every pay period. I believe they were given to Charles or Nicki. Because I believe that they were all completed, I would be willing to attest to working 30 plus hours per week for any period in question. I would not be willing to give the daily hours worked, because I don't remember the hours/days and any notes related to that were in the CASI computer that I returned to you. Should those originals turn up and be at odds with any new data re hours/days, it could only cause confusion/problems.

For how many periods are you lacking time sheets?

EG

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Thursday, June 05, 2003 1:37 AM
To: 'E Gurfein'; Joan Hayes CPA (E-mail)
Subject: RE: Time Sheets

Dear Lee;

Joan has the time sheets that need signatures; there are gaps that she has found that need to be plugged.

Joan, can you work out with Lee how you want to get the forms signed ?
If necessary, I can pick them up from you, bring them to Lee, and return them to you, or if you two want, you can messenger the forms back and forth.

Thank you for your cooperation in this matter!

Cheers!

dB

-----Original Message-----
From: E Gurfein [mailto:egurfein@earthlink.net]
Sent: Thursday, June 05, 2003 12:37 AM
To: karron@casi.net
Subject: Time Sheets

Received your voice mail re time sheets.

I am quite sure that I filled out time sheets for every pay period. I believe they were given to Charles or Nicki. Because I believe that they were all completed, I would be willing to attest to working 30 plus hours per week for any period in question. I would not be willing to give the daily hours worked, because I don't remember the hours/days and any notes related to that were in the CASI computer that I returned to you. Should those originals turn up and be at odds with any new data re hours/days, it could only cause confusion/problems.

For how many periods are you lacking time sheets?

EG

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 01, 2003 1:05 PM
To: benedict@casi.net
Cc: Joan Hayes CPA (E-mail)
Subject: meeting Wednesday to review audit standing issues

Dear Bob;

We have a meeting with Joan Wednesday 1pm; over lunch, to review the outstanding audit issues.

We should discuss how you and I will behave during the audit, who will be the POC with Belinda, who will be living with us for about 10 days.

You should be here during that time.
I will be here during that time.

Since a lot of that time will Belinda reviewing audit work papers with Joan, we should plan on getting caught up on prospective issues, perhaps computer training and review of procedures.

dB

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06524

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 01, 2003 1:02 PM
To: benedict@casi.net
Cc: Joan Hayes CPA (E-mail)
Subject: computer literacy

Dear Bob;

We need you to come up to speed with the CASI computer conventions; Joan has offered to give you Quick Books tutorials and you need to learn how to make reports and manage basic operations without increasing CASI costs by asking Matt and Frank to do everything for you; as I am protecting their time and costs, I end up doing it. Same with your computer / laptop issues.

Also, the templates you gave us to run for timesheets and expense reimbursements won't run with our security setting, as the macros in the spreadsheets are not digitally signed and all of our Office Macros must be digitally signed in order to run at CASI.

This is because of problems with our exposure to the internet, we have a very high level of security in effect regarding attachments and macros.

dB

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06525

Joan M. Hayes, CPA

From: dr d b karron [karron@casi.net]
Sent: Sunday, June 01, 2003 12:59 PM
To: benedict@casi.net
Cc: Joan Hayes CPA (E-mail)
Subject: Arability of Bob for Joan

Dear Bob;

Please be careful to be in close touch with Joan; she has complained to me that you are unavailable and don't return her calls.

I am concerned because you are not carefully reading your e-mails and keeping in touch with the current pressing business.

I will try to keep my e-mails short and brief.

dB

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

06526

From: dr karron [karron@casi.net]
Sent: Wednesday, November 05, 2003 10:04 AM
To: 'Joan M. Hayes'
Subject: RE: server back up

Hayes Ferrand
CASI DBK New Let..

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, October 31, 2003 2:09 PM
To: karron@casi.net
Subject: RE: server back up

Thank you. Your response will be helpful.

Good luck with the job interview.

> -----Original Message-----
> **From:** dr d b karron [mailto:karron@casi.net]
> **Sent:** Thursday, October 30, 2003 2:54 PM
> **To:** Joan M. Hayes
> **Subject:** server back up
>
> Joan, I was up all night with rebuilding our computer alcove for the winter and getting our servers back online.
>
> I had a job interview today, and I have not had a chance to look up your papers.
>
> I will send a letter with regard to Ferrand.
>
> I will get you the ATG invoices and a letter.
>
> dB
>
> dr d b karron / karron@casi.net
> (on the air on casi thinkpad)

06527

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Friday, October 31, 2003 at 019:57:12 Hours

Joan Hayes, CPA
239 West Delano Avenue
Yonkers, NY 10704-3827

BY E_MAIL to jhayes@jmhayescpa.com

RE: Margret D. Ferrand

Dear Ms. Hayes;

This letter is in response to your telephone call of Tuesday last regarding backup documentation on D. Ferrand payments made with NIST funds in Year 1 Specifically you had asked for 12 invoices for Ferrand. Ferrand did not bill monthly. She generally was paid weekly as both a program contractor and non program contractor.

Ms. Ferrand had worked for CASI for many years in multiple capacities. She started with me at in 1995 as my office and home cleaning contractor. She qualified as a contractor because I did not provide direct supervision, she came and went as she pleased, and had keys to my office/apartment. She purchased supplies as needed and I reimbursed her for her out of pocket costs. Her tasks included cleaning and cooking. As is CASI policy, I endeavor to promote from within my staff, I have asked her to do more than housekeeping.

She is bright and has a mathematical aptitude. I soon found out she knew how to reconcile checking accounts, and she did my reconciliations and served as junior bookkeeper and bookkeeper's assistant. Further, she had some facility with the computer and learned our paperless Paperport filing software and our filing conventions. She also scanned and filed papers for CASI.

With the start of the ATP-NIST program, she was paid approximately 100$ generally every week for from NIST program as well as funds from my personal account. She would clean on weekends and would come in during the week to scan and file papers. Considering the heavy useage of my apartment due to the number of program employees here, frequently round the clock I decided that some allocation of her cleaning costs could be made.

I can provide a list of her work products, specifically directories of scanned program invoices and research papers, by date performed and items scanned and filed should you wish more detailed support.

I can also provide copies of canceled personal checks in payment of her cleaning activities.

If you need further backup, we can research the bills entered on her behalf and I can provide a list of her days of office work and her days of cleaning work, program work performed as well as non program casi work performed.

Sincerely,

Dr. Karron

Joan M. Hayes, CPA

From: dr karron [karron@casi.net]
Sent: Monday, September 29, 2003 4:37 PM
To: 'Joan M. Hayes'
Cc: benedict@casi.net
Subject: RE:

Thank you.

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Monday, September 29, 2003 9:09 AM
To: Dr. D.B. Karron
Subject:

The audit reports are in the mail. You will have your copies tomorrow.

06529

Joan M. Hayes, CPA

From: dr karron [karron@casi.net]
Sent: Friday, September 19, 2003 10:22 AM
To: 'Joan M. Hayes'
Subject: RE: needing

Running late.
Will advise departure

-----Original Message-----
From: Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
Sent: Friday, September 19, 2003 1:37 AM
To: karron@casi.net
Subject: RE: needing

Please remember to bring the bank statements. Please also bring a copy of your letterhead on a disc or send it to me by e-mail.

Thank you.

-----Original Message-----
From: dr d b karron [mailto:karron@casi.net]
Sent: Thursday, September 18, 2003 9:59 AM
To: 'Joan Hayes'
Subject: needing

when can I come by ?

Dr D B Karron, Chief Technical Officer
Computer Aided Surgery Inc
300 East 33rd Street, Suite 4n
New York, New York 10016
voice 1 212 686 8748 karron@casi.net

Joan M. Hayes, CPA

From: dr karron [karron@casi.net]
Sent: Tuesday, September 09, 2003 2:16 PM
To: Joan Hayes CPA
Cc: Frederica L. Miller ESQ; 'dr d b karron'
Subject: audit completion

Joan, here is the letter you requested.
Please advise receipt.
Sincerely,

Dr. Karron

CASI LLC

Computer Aided Surgery Informatics

Formerly known as Computer Aided Surgery, Inc

Inventors of Digital Morse Theory (DMT) for
Innovative Medical Anatomic Modeling and Advanced Surgical Super-specialty Research

D. B. Karron, Ph.D.
President and Chief Technical Officer
300 East 33rd Street, Suite 4N
New York, New York, 10016
Telephone and Voice Mail: +1 (212) 686 8748 *Fax*: +1 (212) 448 0261.
Electronic Mail: karron@casi.net *Internet/World Wide Web*: http://www.casi.net

Tuesday, September 09, 2003 at 014:12:51 Hours

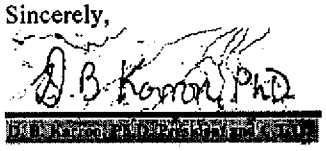
Dear Joan Hayes;

Please disregard the previous two notices from my partner and attorney, Ms. Frederica Miller, ESQ.
She is being unnecessarily hot headed and inflammatory.
Please accept my sincere apologizes.
I trust that we can get past all of the tensions of getting this task completed while the grant is suspended.

I will meet with you at a time and place of your choosing, to provide the vital information you need to complete this audit report.

I expect this audit report to be submitted to NIST ATP as soon as possible for overnight delivery to NIST with a copy to myself. I stand ready, willing, able to drive up to your office and do whatever is required to make this project completed.

Sincerely,



Dr. Karron

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Wednesday, July 02, 2003 11:25 PM
To: Bob Benedict; Joan M. Hayes
Cc: Doc
Subject: RE: Audit

Thanks. Please use karron@casi.net and casi@thorn.net (backup isp) as casi_yahoo was created for emergency use only and the emergency has passed.

I don't get notification on this account, so I have to watch for mail here.

Thanyou again.

I am getting late charges on a whopping power bill (>1K). We have to do something about that soon.

Bob Benedict <rbenedict1@ec.rr.com> wrote:

> Thank you. I Fed Ex'd the back-up data to Belinda this morning. They will have it tomorrow morning.
>
> > -----Original Message-----
> > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > **Sent:** Wednesday, July 02, 2003 11:32 AM
> > **To:** 'Bob Benedict'
> > **Cc:** Dr. D.B. Karron
> > **Subject:** RE: Audit
> >
> > I've attached the QuickBooks file. Under memorized reports, I created a report named "Profit and Loss IG Audit" which is the report that Belinda worked from (based on the data that you provided for her audit). You can change the date on the report to reflect the period that you are interested in.
> >
> > > -----Original Message-----
> > > **From:** Bob Benedict [mailto:rbenedict1@ec.rr.com]
> > > **Sent:** Tuesday, July 01, 2003 8:56 PM
> > > **To:** Joan M. Hayes
> > > **Subject:** RE: Audit
> > >
> > > Yes, please send me a copy of Quickbooks.
> > >
> > > > -----Original Message-----
> > > > **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> > > > **Sent:** Tuesday, July 01, 2003 8:20 PM
> > > > **To:** karron@casi.net; 'Bob Benedict'
> > > > **Subject:** RE: Audit
> > > >
> > > > The P&L that is needed is from the same report that was given to Belinda for audit purposes. It is a canned report, and it should be generated from the same database (ledger) that was presented to Belinda. You can run the P&L for the individual periods needed (10/1/02 to 12/31/02 and 1/1/03 to 3/31/03). Once the report is run, you can "drill-down" on each line item to see the transactional level detail that makes up each account. I suggest you use the collapsed version of the report for this purpose, as the expanded version has too much detail to be understandable for budget/reporting purposes. It is much easier to work from Quick Books (due

to the drill down feature) than to work from a paper report.

Frank provided a copy of the ledger on Thursday. Do you want me to send you a copy?

-----Original Message-----
From: dr. db karron [mailto:casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 5:04 PM
To: Bob Benedict; Joan Hayes
Cc: Doc
Subject: Re: Audit

it is in the canned reports ?
we should get a copy of the books as of friday on the air
(copiy mailed to bob and I)

Bob Benedict <rbenedict1@ec.rr.com> wrote:

Got an IM from Doc.

How do we get info to Belinda? What is she missing?

I will do the 269A Reports for 1Q and 2Q, but I need the P&L as of 6/30 in
order to do it.

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 5:04 PM
To: Bob Benedict; Joan Hayes
Cc: Doc
Subject: Re: Audit

it is in the canned reports ?
we should get a copy of the books as of friday on the air
(copiy mailed to bob and I)

Bob Benedict <rbenedict1@ec.rr.com> wrote:

> Got an IM from Doc.
>
> How do we get info to Belinda? What is she missing?
>
> I will do the 269A Reports for 1Q and 2Q, but I need the P&L as of 6/30 in order to do it.

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

06535

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 4:52 PM
To: joan hayes
Subject: Fwd: Travel Expense

Joan, Here is Bob's invoice.

I have asked him to attach it.
Note: forwarded message attached.

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 4:25 PM
To: Joan M. Hayes
Subject: Re: FW:

you can reach me here in Ct at

+1 (860) 210-0746

You can also page me at

https://www.skytel.com/servlet/SendMessage

insert my skytel pin at 1101651 and your name as response address.

You can test it if you wish, i just tested it at this end and it works way up here in CT

"Joan M. Hayes" <jhayes@jmhayescpa.com> wrote:

> -----Original Message-----
> **From:** Joan M. Hayes [mailto:jhayes@jmhayescpa.com]
> **Sent:** Tuesday, July 01, 2003 2:53 PM
> **To:** 'karron@casi.net'
> **Subject:** RE:
>
> I have a suggestion, but I cannot reach you. Your office line was on busy for hours, and I could not leave a message. I sent a fax but did not receive a response. The number below was busy for three attempts. I'll keep trying. I left a message with the number in your voice mail.
>
> How can we speak?
>
> > -----Original Message-----
> > **From:** dr. db karron [mailto:casi_karron@yahoo.com]
> > **Sent:** Tuesday, July 01, 2003 1:58 PM
> > **To:** Joan M. Hayes
> > **Subject:** Re:
> >
> > +1 (860) 210-0746
> >
> > i am in ct; i am making arrangements to shut down the project except for Matt.
> >
> > ***"Joan M. Hayes" <jhayes@jmhayescpa.com>*** wrote:
> > Please call me as soon as possible about the suspension. I have a suggestion (and an explanation).

Joan
914-377-0765

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Tuesday, July 01, 2003 1:58 PM
To: Joan M. Hayes
Subject: Re:

+1 (860) 210-0746

i am in ct; i am making arrangements to shut down the project except for Matt.

"Joan M. Hayes" <jhayes@jmhayescpa.com> wrote:

> Please call me as soon as possible about the suspension. I have a suggestion (and an explanation).
>
> Joan
> 914-377-0765

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!

06539

Joan M. Hayes, CPA

From: dr. db karron [casi_karron@yahoo.com]
Sent: Monday, June 30, 2003 3:43 PM
To: jhayes@jmhayescpa.com; interpro@rcn.com; ken@kenjackson.com; rbenedict1@ec.rr.com
Cc: casi_rothman@yahoo.com
Subject: Emergency temporary email

This message is being sent by Matt Rothman according to instructions given to him by Doctor DB Karron.

We are having some technical difficulities with our email server at webworqs.com. Our webhost is working on the problem. We don't have a firm time on when it will be back up (soon hopefuly).

In the meantime, Please send mail to BOTH the usual casi ID's and this email address

casi_karron@yahooo.com

To send email to Dr. Karron. You can send email to casi_rothman@yahoo.com if you want to reach matt. I will check the email once or twice a day.

Bob's alternate email is casi_benedict@yahoo.com

I will send out another email when we are back up.

Thanks for your patience!

Do you Yahoo!?
SBC Yahoo! DSL - Now only $29.95 per month!
http://sbc.yahoo.com

Joan M. Hayes, CPA

From: Karron Dr [karron@casi.net]
Sent: Saturday, October 29, 2005 11:00 AM
To: Joan Hayes
Subject: Your contact info

Joan,

I'm updating my address book. Please take a moment to update me with your latest contact info.

Thanks,
Karron Dr

Joan Hayes CPA LLC no title	**no company** 239 West Delano Avenue Yonkers, NY 10704-3827
jhayes@jmhayescpa.com http://www.jmhayescpa.com IM: none	tel: +1 (914) 377-0765 fax: +1 (914) 377-0766 mobile: none pager: none
Personal Information no home address	
no email no web page IM: none	home: none fax: none mobile: none birthday: none

Click to update your info → Update

P.S. I've attached my current information in a vcard. If you get Plaxo too, we can stay connected without the hassle of sending emails back and forth.

If you do not wish to receive update request emails from Karron Dr, click here to opt-out.

06541

Joan M. Hayes, CPA

Full Name:	Karron Dr
Last Name:	Dr
First Name:	Karron
Job Title:	Senior Managing Partner and CTO
Company:	Computer Aided Surgery and Informatics
Business Address:	300 East 33rd Street Suite 4N New York, New York 10016
Home Address:	300 East 33rd Street
Business:	1 212 686 8748
Home:	212 686 8748
Mobile:	1 347 886 9066
Business Fax:	1 212 448 0261
E-mail:	karron@casi.net
E-mail Display As:	Karron Dr (karron@casi.net)
E-mail 2:	karron@casi.net
E-mail2 Display As:	Karron Dr (karron@casi.net)
Birthday:	October 25, 2005
Web Page:	http://www.casi.net/

06542

Joan M. Hayes, CPA

From: Matthew Rothman [rothman@casi.net]
Sent: Wednesday, April 16, 2003 8:24 PM
To: karron@casi.net; Bob Benedict
Cc: joan hayes
Subject: IMPORTANT! Request from joan

Doc,

Just got off the phone with Joan Hayes.

These are her requests.

1) She has scheduled a meeting April 23, 2003 Wed (Next wed) to include Doctor Karron, Bob Benedict and others at her office in NYC.

2) Needs the following items shipped to her westchester office on or before Saturday 4/19/2003. So make sure you specify saturday delivery if it's shipped out on friday.

a) CD with our quickbooks data on it. The books should include payment of 4/18 paychecks.

b) Voided Check from EACH New Bank Accounts. The checks should NOT have a DBA on them and should be from CASI LLC.

c) Interpay blue forms should be filled out and signed by each employee. Matt Rothman, Jim Cox, DB Karron and Bob Benedict. If we don't have interpay blue forms then we a faxed blank form or downloaded form is also aceptable.

d) South Carolina Payroll forms should be filled out and sent to JOAN in this packet. do NOT send the forms to south carolina.

3) Checks for new accounts should be handed to Ken Jackson at the April 23,2003 meeting.

--

Matthew Bart Rothman

06543

FREDERICA L. MILLER
ATTORNEY AT LAW
60 EAST 42ND STREET
SUITE 2001
NEW YORK, NY 10165

TEL (212) 751-4118
FAX (212) 906-1965
EMAIL frmjuris@aol.com

ADMITTED TO PRACTICE IN
NEW YORK AND CONNECTICUT

Via Facsimile (914)-377-0766 and First Class Mail

August 5, 2003

Joan Hayes CPA
239 West Delano Avenue
Yonkers, NY 10704

Re: **CASI LLC NIST ATP audit**

Dear Ms. Hayes:

I represent CASI LLC. As you know, the grant was suspended effective June 27, 2003. It is requested that you perform no additional work on the audit and submit a final bill for services to CASI LLC.

Very truly yours,

Frederica L. Miller

cc: D.B. Karron

JOAN M. HAYES, CPA, LLC

380 Lexington Avenue, Suite 1700
New York, NY 10168
Phone: 212-545-1870
Fax: 212-545-1871

239 West Delano Avenue
Yonkers, NY 10704
Phone: 914-377-0765
Fax: 914-377-0766

October 26, 2004

Rachel A. Garrison
Special Agent
United States Department of Commerce
Office of Inspector General
Washington, DC 20230

Dear Rachel,

The individual who was introduced by Dr. Karron as an investigator for pre-employment screening was:

Sandy Leser-Rosenman
327 Central Park West
Penthouse B
New York, NY 10025

212-873-3742 (business phone)
212-865-6328 (home phone)
917-319-3424 (mobile phone)
leser82@aol.com

ACCOUNTING SYSTEM CERTIFICATION
PREPARED BY JILL C. FELDMAN, CPA
AND
BILL PROVIDED BY JILL C. FELDMAN, CPA

NOTE: Telephone and fax numbers on the certification now belong to Joan M. Hayes, CPA, LLC due to acquisition of client list from Ms. Feldman. Telephone and fax numbers on the billing letter are the current numbers for Ms. Feldman.

Jill C. Feldman, CPA, P.C.
Certified Public Accountant
Certified Financial Planner
461 Park Avenue South
Third Floor
New York, N.Y. 10016
Tel: (212) 545-1870
Fax: (212) 545-1875

December 18, 2001

Ms. Hope Snowden
Grants Management Specialist
United States Dept of Commerce
NIST/Advanced Technology Program
Bldg. 411 Rm. A143
Gaithersburg, MD 20899-0001

RE: Accounting System Certification
Computer Aided Surgery, Inc. (CASI)

Dear Ms. Snowden,

We have conducted a survey to determine the capabilities of the accounting system to be used by Computer Aided Surgery, Inc. of New York City, New York, for recording costs under a government sponsored grant to be awarded by the National Institute of Standards and Technology (NIST).

Our evaluation has confirmed that Computer Aided Surgery, Inc. has an accounting system in place that is capable of meeting the requirements of 15 CFR Part 14.21 Standards for financial management systems, as it relates to recording and accumulating costs under a government-sponsored grant.

We conclude that the accounting system has the capability of separately recording allocable costs under the NIST grant in conformance with the applicable cost principles as contained in the Code of Federal Regulations 48, Part 31.

Our effort on this engagement was limited to the specific agreed-to procedure identified in this letter. It did not include an audit or other verification of any cost data.

Sincerely yours,

Jill C. Feldman, CPA, PC

Certified Mail # 7000-1670-0009-5341-1945

06547

Jill C. Feldman, CPA, P.C.
Certified Public Accountant
Certified Financial Planner
461 Park Avenue South
Third Floor
New York, N.Y. 10016
Tel: (212) 545-9905
Fax: (212) 545-9908

April 1, 2002

Computer Aided Surgery
ATT: NIST ATP DMT Project

For Accounting Services Rendered in Connection With
CASI Financial Assistance Award 70NANB1H3050.

October 5,2001: Review of ATP award requirements and conditions, Personnel and Accounting preliminary review. Meeting with client to discuss technical details of Financial Assistance Award 70NANB1H3050.

October 10, 2001: Review of Estimated Multiyear Budget. Debriefing client. Project planning meeting in office with Lee Gurfein, Amy Idan and Dr. Karron to brief client on tax strategies for funding co-investment.

October 30 Review payroll requirements.
New Jersey Payroll issues. Requirements of New Jersey business law, tax certificates and business operation requirements.

November 1, 2001: call to Ms. Snowden, Ms. Lide and Ms. Orthwein. Discussion of draft certification letter. Review of letter.

December 04, 2002: Review of Electronic Tax Deposit system. Review of Quick Books Payroll. Review of initial payment application. Federal Cash Transactions Report Cash Reconciliation form discussion.

Payroll Problems: State of New Jersey Nexus Survey review and discuss answers with client.

Review of taxability of PI's salary. Discussion of separation of duties between auditor, accountant and auditor.

December 18, 2001: Attestation letter to Ms. Hope Snowden of ATP on CASI accounting system for Advanced Technology Program.

December 20, 2002:resend attestation letter to NIST ATP via Certified Mail due to non receipt by ATP

Read, Review and prepare response to voluminous e-mail and fax correspondence with Mr. E. Gurfein regarding various and sundry accounting issues, NIST ATP notices and report filings.

Amount Due $ 5,000

Thank You

PAID

CK. NO._____

DATE_____

POSTAGE

06549

MEDICAL AND PHARMACY PAYMENTS
REIMBURSED TO DR. D. B. KARRON

INCLUDED:

Detail of Account Balances for Medical and Pharmacy Bills (from audit work papers)
Invoices from Dr. D. B. Karron for reimbursement of expenses ("DBK Invoices")
Any support provided for individual invoices

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

Type	Date	Num	Name	Memo	Paid Amount		
Doctors & Dentists							
Bill	10/26/2001	consult	R.White	clinical consultant	600.00	X	A
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 124	600.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 104	12,877.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 106	340.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 113	360.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 102	7,000.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 101	5,009.50	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 125	600.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 126	30.00	A	
General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 132	118.00	A	
General Journal	08/02/2002		Karron DB (VENDOR)	DBK Inv. 155	405.00	A	
General Journal	08/16/2002		Karron DB (VENDOR)	DBK Inv. 150	2,500.00	A	
General Journal	08/23/2002		Karron DB (VENDOR)	DBK Inv. 153	450.00	A	
General Journal	08/26/2002		Karron DB (VENDOR)	DBK Inv. 152	1,350.00	A	
General Journal	08/26/2002		Karron DB (VENDOR)	DBK Inv. 151	1,700.00	A	
General Journal	09/01/2002		Karron DB (VENDOR)	DBK Inv. 154	585.00	A	
Bill	09/30/2002		Elsha Gurfein (VENDOR)		357.00	Ø	
Bill	09/30/2002		Todd J. Berman, D.M.D.		375.00	Ø	
General Journal	09/30/2002			For Nicky after dental surgery	-25.00	Ø	
Total Doctors & Dentists					35,231.50	F	

A-O see invoices created by Dr. Karron
followed by any support provided

X support not provided

Ø outside scope of bills reimbursed for Dr. Karron
these bills were for other employees

06551

Source: Download of account balance detail from client's general ledger system

CASI
Detail of Expense Account Balances
For the Year Ended 9/30/02
Audit Testing Work Paper

	Type	Date	Num	Name	Memo	Paid Amount		
Pharmacy								
	Bill	11/20/2001		Pharmacy	finance charge	11.94		
	Bill	12/06/2001		Pharmacy	finance charge	12.12		
	Bill	12/06/2001		Pharmacy	finance charge	12.30		
	Bill	12/06/2001		Pharmacy	late fee on account; paid by DBK as p	8.47		
	Bill	12/06/2001		Pharmacy		1.61		
	Credit	12/06/2001		Pharmacy	refund fees	-12.12		
	Credit	12/06/2001		Pharmacy	refund fees	-12.30		
	Credit	12/06/2001		Pharmacy	refund	-1.61		
	Credit	12/06/2001		Pharmacy	refund	-8.47		
	Bill	03/01/2002		Pharmacy	pharmacy dbk	116.42		
	Bill	03/09/2002	Feb Invoice	Corner Drug Store	drug plan	388.85		
	Bill	04/15/2002		Corner Drug Store		145.47		
	Bill	05/22/2002	130001	Corner Drug Store		4.43		
	Bill	07/02/2002	101013	Corner Drug Store		237.42		
	General Journal	08/01/2002		Karron DB (VENDOR)	DBK Inv. 103	2,127.80	P	S
	Bill	08/07/2002		Corner Drug Store		33.50		
	Bill	09/11/2002		Corner Drug Store		206.72		
	Bill	09/30/2002		Corner Drug Store		473.98		
	General Journal	09/30/2002		Karron DB (VENDOR)	DBK Inv. 157	389.60	Q	S
Total Pharmacy						4,136.13	F	

P-Q per invoices created by Dr Karron
followed by any support provided

06552

Source: Download of account balance detail from client's general ledger system

2

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	124

BILL TO

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

sports medicine

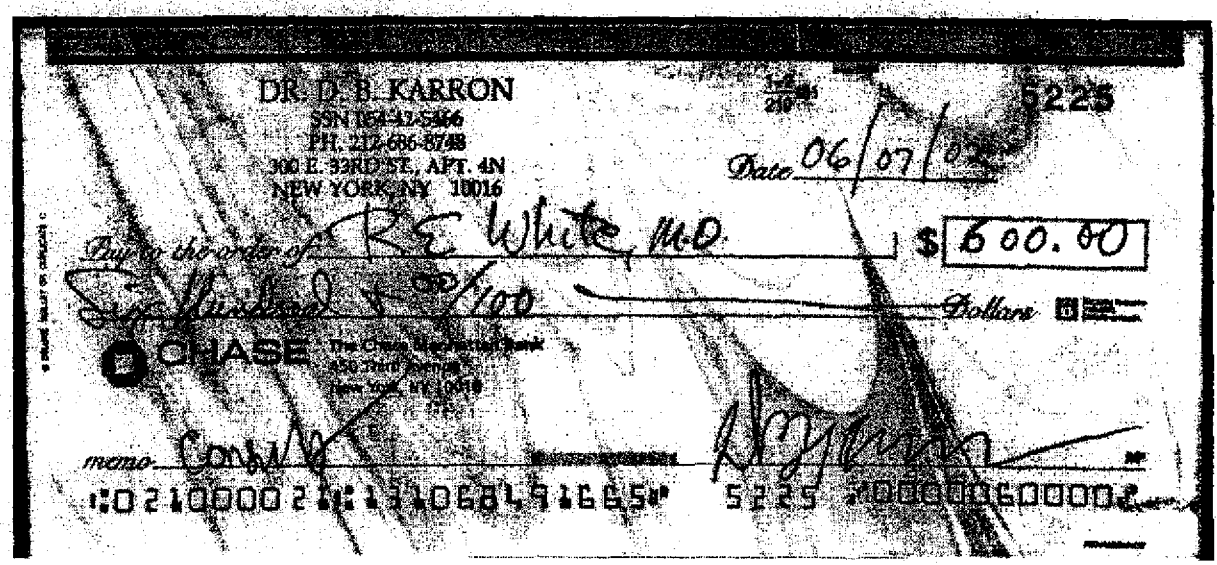
DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Visits to Dr. White during 1st quarter of 2002.	1	600.00	600.00 ✓
			Subtotal	600.00
			0% Tax	
			Total	$600.00

✓ copy of check provided

A

06553



DR. D. B. KARRON
SSN 154-42-5466
PH. 212-686-8748
300 E. 33RD ST. APT. 4N
NEW YORK, NY 10016

5225

Date 06/07/02

Pay to the order of RE White, MD $ 600.00

Six Hundred & 00/100 Dollars

CHASE The Chase Manhattan Bank
450 Park Avenue
New York, NY 10019

memo Cardiology

:021000021: 1310684916654 5225 1000000600000

06554

06555

Deposit to Amalgamated Bank
#36502699
3501
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
FHLB-NY 021203061
4929735511 036502699 4003 6547
7500104159

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	125

BILL TO

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

sports medicine

DUE DATE: 8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Visits to Dr. White during 2nd quarter of 2002. (no bill provided)	1	600.00	600.00

Subtotal	600.00
0% Tax	
Total	$600.00

B

06556

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	104

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

dental

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Dental expenses from Dr. Krakow. 7/1/01 thru 8/1/02	1	12,877.00	12,877.00

See attached statement provided by dentist

Payments during period indicated = 10,877.00

Some services were provided prior to the project start date of 10/1/01

Subtotal		12,877.00
0% Tax		
Total		$12,877.00

06557

C

TIME 1:29 PM

Robert A. Krackow, D.D.S., P.C.

DATE 6/24/2003

ACCOUNT HISTORY REPORT

FOR

51: Dr. D. B. Karron

Beginning - End

Current Account Aging:

Current	$0.00
30 Day	$0.00
60 Day	$0.00
90 Day	$0.00
Contract	$0.00
Balance Due	$0.00
Estimated Ins	$0.00
Balance Due Now	$0.00

Date	Name	Provider	Type	Description	Debit	Credit	Balance
3/6/2000	Dr. D. B. Karron	RAK	Service	09999 Sonicare Brush head	$25.00		$25.00
3/9/2000	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$50.00
3/9/2000	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$150.00
3/9/2000	Dr. D. B. Karron	PAM	Service	00274 BITEWINGS-FOUR FILMS	$65.00		$215.00
4/6/2000	Dr. D. B. Karron	RAK	Service	02643 ONLAY-METALLIC-THREE SURFACES Tooth 29 Surface MOD	$950.00		$1,165.00
5/17/2000	Dr. D. B. Karron	RAK	Service	02750 CROWN-PORCELAIN FUSED TO HIGH NOBLE META Tooth 19	$1,400.00		$2,565.00
6/28/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$2,565.00
7/13/2000	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$2,590.00
7/13/2000	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$2,690.00
7/13/2000	Dr. D. B. Karron	RAK	Service	09999 Sonicare	$20.00		$2,710.00
7/13/2000	Dr. D. B. Karron		Acct Pmt	MasterCard:		$1,000.00	$1,710.00
7/17/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,710.00
8/14/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,710.00
9/16/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,710.00
10/13/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,710.00
10/26/2000	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$1,735.00
10/26/2000	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$1,835.00
10/26/2000	Dr. D. B. Karron		Acct Pmt	MasterCard:		$1,000.00	$835.00
10/30/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$835.00
11/15/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$835.00
11/16/2000	Dr. D. B. Karron	RAK	Service	02140 AMALGAM-ONE SURFACE, PERMANENT Tooth 2 Surface B	$175.00		$1,010.00
11/30/2000	Dr. D. B. Karron	RAK	Service	09999 Sonicare Brush 2 heads	$25.00		$1,035.00
12/1/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,035.00
12/20/2000	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,035.00
1/15/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,035.00
1/25/2001	Dr. D. B. Karron		Acct Pmt	MasterCard:		$535.00	$500.00
1/26/2001	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$525.00
1/25/2001	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$625.00
2/1/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$625.00
3/2/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$625.00
3/30/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$625.00
4/18/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$625.00
4/26/2001	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$650.00
4/26/2001	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$750.00
5/3/2001	Dr. D. B. Karron		Acct Pmt	MasterCard:		$500.00	$250.00

06558

TIME 1:29 PM

Robert A. Krackow, D.D.S., P.C.

DATE 6/24/2003

ACCOUNT HISTORY REPORT

FOR

51: Dr. D. B. Karron

Beginning - End

Date	Name	Provider	Type	Description	Debit	Credit	Balance
5/16/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$250.00
6/1/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$250.00
6/29/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$250.00
7/12/2001	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$275.00
7/12/2001	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$375.00
7/13/2001	Dr. D. B. Karron	RAK	Service	09999 Sonicare brush head	$15.00		$390.00
7/13/2001	Dr. D. B. Karron	RAK	Service	09999 Periogard	$12.00		$402.00
7/16/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$402.00
7/16/2001	Dr. D. B. Karron	RAK	Service	02140 AMALGAM-ONE SURFACE, PERMANENT Tooth 14 Surface O	$175.00		$577.00
8/15/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$577.00
8/31/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$577.00
10/1/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$577.00
10/4/2001	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$602.00
10/4/2001	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$100.00		$702.00
10/4/2001	Dr. D. B. Karron	PAM	Service	00274 BITEWINGS-FOUR FILMS	$65.00		$767.00
10/4/2001	Dr. D. B. Karron	RAK	Deleted	DELETED— 02750 CROWN-PORCELAIN FUSED TO HIGH NOBLE META Tooth 2	$1,400.00		$2,167.00
10/31/2001	Dr. D. B. Karron		Acct Pmt	Check: Number 1023		$577.00	$1,590.00
10/31/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,590.00
11/2/2001	Dr. D. B. Karron		Del Adj	DELETION ADJUSTMENT— 02750 CROWN-PORCELAIN FUSED TO HIGH NOBL		$1,400.00	$190.00
11/2/2001	Dr. D. B. Karron	RAK	Service	02520 INLAY-METALLIC-TWO SURFACES Tooth 2 Surface DO	$975.00		$1,165.00
11/9/2001	Dr. D. B. Karron		Acct Pmt	Check: Number 1029		$1,590.00	($425.00)
11/15/2001	Dr. D. B. Karron	RAK	Service	02530 INLAY-METALLIC-THREE OR MORE SURFACES Tooth 4 Surface MOD	$985.00		$560.00
11/19/2001	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$560.00
12/12/2001	Dr. D. B. Karron		Acct Pmt	Check: Number 1038		$560.00	$0.00
12/19/2001	Dr. D. B. Karron	NR	PM Note	Recall Processed on Summary Report			$0.00
1/3/2002	Dr. D. B. Karron	RAK	Service	02543 ONLAY-METALLIC-THREE SURFACES Tooth 12 Surface DO	$985.00		$985.00
1/3/2002	Dr. D. B. Karron	RAK	Service	02543 ONLAY-METALLIC-THREE SURFACES Tooth 13 Surface MOD	$985.00		$1,970.00
1/3/2002	Dr. D. B. Karron	RAK	Service	09999 Perio guard	$10.00		$1,980.00
1/10/2002	Dr. D. B. Karron	RAK	Service	02520 INLAY-METALLIC-TWO SURFACES Tooth 14 Surface MO	$985.00		$2,965.00
1/16/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$2,965.00
1/31/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$2,965.00
2/7/2002	Dr. D. B. Karron	RAK	Service	02520 INLAY-METALLIC-TWO SURFACES Tooth 20 Surface DO	$985.00		$3,950.00

06559

TIME 1:29 PM

Robert A. Krackow, D.D.S., P.C.

DATE 6/24/2003

ACCOUNT HISTORY REPORT

FOR

51: Dr. D. B. Karron

Beginning - End

Date	Name	Provider	Type	Description	Debit	Credit	Balance
2/15/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$3,950.00
2/28/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1055		$3,950.00	$0.00
2/28/2002	Dr. D. B. Karron	RAK	Service	02530 INLAY-METALLIC-THREE OR MORE SURFACES Tooth 5 Surface MOD	$985.00		$985.00
3/15/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$985.00
4/1/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$985.00
4/3/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1072		$985.00	$0.00
5/8/2002	Dr. D. B. Karron	RAK	Service	02330 RESIN-ONE SURFACE, ANTERIOR Tooth 21 Surface B	$235.00		$235.00
5/15/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$235.00
5/29/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1090		$235.00	$0.00
5/30/2002	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$25.00
5/30/2002	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$105.00		$130.00
5/31/2002	Dr. D. B. Karron	RAK	Service	09999 3 Perio guards 10.00 each=	$30.00		$160.00
5/31/2002	Dr. D. B. Karron	RAK	Service	02330 RESIN-ONE SURFACE, ANTERIOR Tooth 7 Surface B	$235.00		$395.00
5/31/2002	Dr. D. B. Karron	RAK	Service	02330 RESIN-ONE SURFACE, ANTERIOR Tooth 6 Surface ML	$235.00		$630.00
5/31/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$630.00
6/19/2002	Dr. D. B. Karron	RAK	Service	02140 AMALGAM-ONE SURFACE, PERMANENT Tooth 17 Surface B	$195.00		$825.00
6/24/2002	Dr. D. B. Karron	RAK	Service	09999 bleaching	$950.00		$1,775.00
7/1/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,775.00
7/5/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1104		$630.00	$1,145.00
7/12/2002	Dr. D. B. Karron	RAK	Service	02330 RESIN-ONE SURFACE, ANTERIOR Tooth 9 Surface I	$195.00		$1,340.00
7/12/2002	Dr. D. B. Karron	RAK	Service	02330 RESIN-ONE SURFACE, ANTERIOR Tooth 8 Surface I	$195.00		$1,535.00
7/17/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1112		$950.00	$585.00
8/1/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.	11,212	10,897 A	$585.00 B
~~8/12/2002~~	~~Dr. D. B. Karron~~	~~NR~~	~~PM Note~~	~~Recall Processed on Summary Report~~			~~$585.00~~
8/12/2002	Dr. D. B. Karron	NR	PM Note	Recall Processed on Summary Report			$585.00
8/22/2002	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$610.00
8/22/2002	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$105.00		$715.00
8/22/2002	Dr. D. B. Karron	RAK	Service	00210 INTRAORAL-COMPLETE (INCL. BITEWINGS)	$175.00		$890.00
8/23/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$890.00
9/18/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$890.00
10/15/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$890.00
10/17/2002	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$915.00
10/17/2002	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$105.00		$1,020.00
11/1/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$1,020.00

06560

A payments reference missie # 1,54

a - reference.

TIME 1:29 PM

Robert A. Krackow, D.D.S., P.C.

DATE 6/24/2003

ACCOUNT HISTORY REPORT

FOR

51: Dr. D. B. Karron

Beginning - End

Date	Name	Provider	Type	Description	Debit	Credit	Balance
11/7/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1125		$585.00	$435.00
11/18/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1147		$130.00	$305.00
11/27/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$305.00
12/16/2002	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$305.00
12/27/2002	Dr. D. B. Karron		Acct Pmt	Check: Number 1139		$305.00	$0.00
12/27/2002	Dr. D. B. Karron	NR	PM Note	Recall Processed on Summary Report			$0.00
1/7/2003	Dr. D. B. Karron	NR	PM Note	Recall Processed on Summary Report			$0.00
1/16/2003	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$25.00
1/16/2003	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$105.00		$130.00
2/6/2003	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$130.00
2/28/2003	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$130.00
3/10/2003	Dr. D. B. Karron		Acct Pmt	Check: Number 1176		$130.00	$0.00
3/10/2003	Dr. D. B. Karron	RAK	Service	00120 PERIODIC ORAL EVALUATION	$25.00		$25.00
3/10/2003	Dr. D. B. Karron	PAM	Service	01110 PROPHYLAXIS-ADULT	$105.00		$130.00
4/2/2003	Dr. D. B. Karron	NR	PM Note	Statement Processed With No Message Included.			$130.00
4/23/2003	Dr. D. B. Karron		Acct Pmt	Check: Number 1197		$130.00	$0.00
5/6/2003	Dr. D. B. Karron	NR	PM Note	Recall Processed on Laser Label			$0.00
					$15,192.00	$15,192.00	$0.00

06561

MAKE CHECKS PAYABLE TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

ADDRESS SERVICE REQUESTED

ACCOUNT NAME: DANIEL KARRON
BILLING QUESTIONS, CALL: (212)752-7536

IF PAYING BY MASTERCARD, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.
CHECK CARD USING FOR PAYMENT.

☐ MASTERCARD ☐ VISA ☐ AMERICAN EXPRESS

CARD NUMBER | AMOUNT

SIGNATURE | EXP. DATE

STATEMENT DATE	PAY THIS AMOUNT	ACCT. #
10/31/2001	$1590.00	51

PAGE NO. 1

SHOW AMOUNT PAID HERE $

ADDRESSEE:

DANIEL KARRON
300 EAST 33TH STREET APT 1
NEW YORK NY 10016

REMIT TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

☐ Please check box if above address is incorrect or insurance information has changed, and indicate change(s) on reverse side.

STATEMENT

03812908 H834

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT.

BALANCE FORWARD

DATE	PATIENT	CODE	DESCRIPTION	AMOUNT
10/04/2001	Daniel Karron	D0180	D0180 PERIODONTAL OSEO EVALUATION	$125.00
10/04/2001	Daniel Karron	D1110	D1110 PROPHYLAXIS-ADULT	$100.00
10/04/2001	Daniel Karron	D0274	D0274 BITEWINGS-FOUR FILMS	$55.00
10/04/2001	Daniel Karron	D2750	D2750 CROWN-PORCELAIN FUSED TO HIGH NOBLE METAL	$810.00
10/31/2001	Daniel Karron	Acct Payment	Check Number 4023	$500.00

Processed
SCANNED
PAID
CK. NO.
DATE
PAID
CK. NO.
DATE

TOTAL CHARGES: $1,590.00

ESTIMATED INSURANCE PAYMENT:

BALANCE DUE NOW: $1590.00

CURRENT	30 DAYS	60 DAYS	90 DAYS	EST. INSURANCE	ON CONTRACT	DUE DATE
$1,590.00						11/15/2001

06562

MAKE CHECKS PAYABLE TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

ADDRESS SERVICE REQUESTED

ACCOUNT NAME: DANIEL KARRON
BILLING QUESTIONS, CALL: (212)752-7536

IF PAYING BY MASTERCARD, VISA OR AMERICAN EXPRESS, FILL OUT BELOW

CHECK CARD USING FOR PAYMENT

☐ MASTERCARD ☐ VISA ☐ AMERICAN EXPRESS

CARD NUMBER | AMOUNT

SIGNATURE | EXP. DATE

STATEMENT DATE	PAY THIS AMOUNT	ACCT. #
11/19/2001	$560.00	51

PAGE NO. 1

SHOW AMOUNT PAID HERE $

ADDRESSEE:

DANIEL KARRON
300 EAST 33TH STREET APT 1
NEW YORK NY 10016

REMIT TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

03877773 H634

☐ Please check box if above address is incorrect or insurance information has changed, and indicate change(s) on reverse side.

STATEMENT

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

0-B-978

BALANCE FORWARD

DATE	PATIENT	CODE	DESCRIPTION	CHARGES
11/08/2001	Daniel Karron	02520	D2520 PORCELAIN/METAL CROWN - THREE SURFACES, TOOTH #2 - SURFACE(S)	$560.00
11/09/2001	Daniel Karron	ACCT PAYMENT	CHECK # 1001	$-560.00
11/15/2001	Daniel Karron	02530	D2530 PORCELAIN/METAL CROWN - THREE OR MORE SURFACES, TOOTH #2 - SURFACE(S) MOD.	$560.00

TOTAL CHARGES: $560.00

ESTIMATED INSURANCE PAYMENT:

BALANCE DUE NOW: $560.00

CURRENT	30 DAYS	60 DAYS	90 DAYS	EST. INSURANCE	ON CONTRACT	DUE DATE
$560.00						11/30/2001

06563

MAKE CHECKS PAYABLE TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

ADDRESS SERVICE REQUESTED

ACCOUNT NAME: DANIEL KARRON
BILLING QUESTIONS, CALL: (212)752-7536

IF PAYING BY MASTERCARD, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.

CHECK CARD USING FOR PAYMENT

☐ MASTERCARD ☐ VISA ☐ AMERICAN EXPRESS

CARD NUMBER	AMOUNT
SIGNATURE	EXP. DATE

STATEMENT DATE	PAY THIS AMOUNT	ACCT. #
02/15/2002	$3950.00	51

PAGE NO. 1

SHOW AMOUNT PAID HERE $

ADDRESSEE:

DANIEL KARRON
300 EAST 33TH STREET APT 1
NEW YORK NY 10016

REMIT TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

☐ Please check box if above address is incorrect or insurance information has changed, and indicate change(s) on reverse side.

STATEMENT

04193419 H834

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

0-8-978

BALANCE FORWARD: 52,985.00

DATE	PATIENT	CODE	DESCRIPTION	AMOUNT
02/07/2002	Daniel Karron	02520	INLAY METALLIC TWO SURFACES Tooth 20 Sur/00 00	3985.00

PAID
CK. NO.
DATE

TOTAL CHARGES: $3,950.00

ESTIMATED INSURANCE PAYMENT:

BALANCE DUE NOW: $3950.00

CURRENT	30 DAYS	60 DAYS	90 DAYS	EST. INSURANCE	ON CONTRACT	DUE DATE
$3,950.00						02/28/2002

06564

MAKE CHECKS PAYABLE TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

ADDRESS SERVICE REQUESTED

ACCOUNT NAME: DR. D. B. KARRON
BILLING QUESTIONS, CALL: (212)752-7536

IF PAYING BY MASTERCARD, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.

CHECK CARD USING FOR PAYMENT

☐ MASTERCARD ☐ VISA ☐ AMERICAN EXPRESS

CARD NUMBER	AMOUNT
SIGNATURE	EXP. DATE

STATEMENT DATE	PAY THIS AMOUNT	ACCT. #
08/01/2002	$585.00	51

PAGE NO. 1

SHOW AMOUNT PAID HERE $

ADDRESSEE:

DR. D. B. KARRON
300 EAST 33TH STREET APT 4 W
NEW YORK NY 10016

REMIT TO:

ROBERT A. KRACKOW, D.D.S., P.C.
425 MADISON AVENUE
SUITE 403
NEW YORK NY 10017

☐ Please check box if above address is incorrect or insurance information has changed and indicate change(s) on reverse side

STATEMENT

04856998 H834

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

0-B-978

BALANCE FORWARD: $1,775.00

DATE	PATIENT	CODE	DESCRIPTION	AMOUNT
07/05/2002	Dr. D. B. Karron	Acct Paymnt	Check: Number 1104	-$630.00
07/12/2002	Dr. D. B. Karron	D2330	RESIN-ONE SURFACE, ANTERIOR Tooth 9 Surf/Qd I	$195.00
07/12/2002	Dr. D. B. Karron	D2330	RESIN-ONE SURFACE, ANTERIOR Tooth 8 Surf/Qd I	$195.00
07/17/2002	Dr. D. B. Karron	Acct Paymnt	Check: Number 1112	-$950.00

TOTAL CHARGES: $585.00

ESTIMATED INSURANCE PAYMENT:

BALANCE DUE NOW: $585.00

CURRENT	30 DAYS	60 DAYS	90 DAYS	EST. INSURANCE	ON CONTRACT	DUE DATE
$585.00						08/15/2002

06565

MAKE CHECKS PAYABLE TO:

ROBERT A. KRACKOW, D.D.S., P.C.
509 MADISON
SUITE 1716
NEW YORK NY 10022

ADDRESS SERVICE REQUESTED

ACCOUNT NAME: DR. D. B. KARRON
BILLING QUESTIONS, CALL: (212)752-7536
OR (212)752-9455

IF PAYING BY MASTERCARD, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.

CHECK CARD USING FOR PAYMENT

☐ MASTERCARD ☐ VISA ☐ AMERICAN EXPRESS

CARD NUMBER | AMOUNT

SIGNATURE | EXP DATE

STATEMENT DATE	PAY THIS AMOUNT	ACCT. #
08/23/2002	$890.00	51

PAGE NO. 1

SHOW AMOUNT PAID HERE $

ADDRESSEE:

DR. D. B. KARRON
300 EAST 33TH STREET APT 4 W
NEW YORK NY 10016

REMIT TO:

ROBERT A. KRACKOW, D.D.S., P.C.
509 MADISON
SUITE 1716
NEW YORK NY 10022

☐ Please check box if above address is incorrect or insurance information has changed, and indicate change(s) on reverse side.

STATEMENT

04946702 #834

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

0-B-978

BALANCE FORWARD $585.00

DATE	PATIENT	CODE	DESCRIPTION	AMOUNT
08/22/2002	Dr. D. B. Karron	00120	PERIODIC ORAL EVALUATION	$25.00
08/22/2002	Dr. D. B. Karron	01110	PROPHYLAXIS-ADULT	$105.00
08/22/2002	Dr. D. B. Karron	00210	INTRAORAL COMPLETE (INCL. BITEWINGS)	$170.00

TOTAL CHARGES: $890.00

ESTIMATED INSURANCE PAYMENT:

BALANCE DUE NOW: $890.00

CURRENT	30 DAYS	60 DAYS	90 DAYS	EST. INSURANCE	ON CONTRACT	DUE DATE
$890.00						09/15/2002

06566

MAKE CHECKS PAYABLE TO:

ROBERT A. KRACKOW, D.D.S., P.C.
509 MADISON
SUITE 1716
NEW YORK, NY 10022-5527

10160-H834

ADDRESS SERVICE REQUESTED

ACCOUNT NAME: DR. D. B. KARRON
BILLING QUESTIONS, CALL: (212)752-7536
OR (212)752-9455

☐ Please check box if address is incorrect or insurance information has changed, and indicate change(s) on reverse side.

IF PAYING BY MASTERCARD, VISA OR AMERICAN EXPRESS, FILL OUT BELOW.
CHECK CARD USING FOR PAYMENT

☐ MASTERCARD ☐ VISA ☐ AMERICAN EXPRESS

CARD NUMBER	AMOUNT
SIGNATURE	EXP. DATE

STATEMENT DATE	PAY THIS AMOUNT	ACCT. #
11/01/2002	$1,020.00	51

PAGE: 1 OF 1

SHOW AMOUNT PAID HERE $

400116

ADDRESSEE:

DR. D. B. KARRON
300 EAST 33TH STREET APT 4 W
NEW YORK, NY 10016

REMIT TO:

ROBERT A. KRACKOW, D.D.S., P.C.
509 MADISON
SUITE 1716
NEW YORK, NY 10022-5527

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

STATEMENT

10160-H834*05VONKB67000013

BALANCE FORWARD: $396.00

DATE	PATIENT	CODE	DESCRIPTION	AMOUNT
10/17/2002	Dr. D. B. Karron	00120	PERIODIC ORAL EVALUATION	$25.00
10/17/2002	Dr. D. B. Karron	01110	PROPHYLAXIS-ADULT	$105.00

TOTAL CHARGES: $1,020.00

ESTIMATED INSURANCE PAYMENT:

BALANCE DUE NOW: $1,020.00

CURRENT	30 DAYS	60 DAYS	90 DAYS	EST. INSURANCE	ON CONTRACT	DUE DATE
$1,020.00						11/15/2002

10160-H834*05VONKB67000013

06567

1055

D. B. KARRON, PH.D.
SS #054-42-5466 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

2/28/2002

PAY TO THE ORDER OF Krakow DDS $ **3,950.00

Three Thousand Nine Hundred Fifty and 00/100********** DOLLARS

Robert A. Krackow DDS
425 Madison Avenue
Suite 403
New York, NY 10017

VOID IF NOT CASHED IN 30 DAYS

MEMO 1/16 and 2/15 statement payment

Details on back. Security Features Included.

⑈001055⑈ ⑆021000021⑆ 131068491665⑈

D. B. KARRON, PH.D.
Krakow DDS
[CASI_EXP]/CASI_HEALTH_DENTIST

2/28/2002 1055 3,950.00

CHASE CHECKING 916 1/16 and 2/15 statement payment 3,950.00

D. B. KARRON, PH.D.
Krakow DDS
[CASI_EXP]/CASI_HEALTH_DENTIST

2/28/2002 1055 3,950.00

PAYMENT RECORD

CHASE CHECKING 916 1/16 and 2/15 statement payment 3,950.00

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

06568

1029

D. B. KARRON, PH.D.
SS #054-42-5486 VOICE: (212) 686-6748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10015
1-2-210

11/9/2001

PAY TO THE ORDER OF Krakow DDS $ **1,590.00

One Thousand Five Hundred Ninety and 00/100**********DOLLARS

Robert A. Krackow DDS
425 Madison Avenue
Suite 403
New York, NY 10017

VOID IF NOT CASHED IN 30 DAYS

MEMO

D. B. KARRON, PH.D.

Krakow DDS	11/9/2001	1029
[Krakow]		1,590.00

CHASE CHECKING 916 1,590.00

D. B. KARRON, PH.D.

Krakow DDS	11/9/2001	1029
[Krakow]		1,590.00

PAYMENT RECORD

CHASE CHECKING 916 1,590.00

DELUXE BUSINESS FORMS 1-800-328-0304 www.deluxeforms.com

Customer Copy -- No Signature Required

ROBERT A KRACKOW, DDS
425 MADISON AVE STE 403
NEW YORK, NY 10017
PHONE # (212) 752-7536
Date - 01/25/01 Time - 03:50p
Terminal #: 001 Batch #: 232
MerchantN 02760885

DENTAL FEE

Reference #: 003
Exp: 0502 Type: MC

Account Number
5263271009281872

Amount $ 500.00

KARRON/D. B..DR

Auth Code: 025208

HAVE A NICE DAY!
Customer Copy - No Signature Required

06570

Customer Copy -- No Signature Required

ROBERT A KRACKOW, DDS
425 MADISON AVE STE 403
NEW YORK, NY 10017
PHONE # (212) 752-7536
Date - 01/25/01 Time - 03:51p
Terminal N: 001 Batch N: 232
MerchantN 02760885

DENTAL FEE

Reference #: 004
Exp: 0502 Type: MC

Account Number
5263271009281872

Amount $ 35.00

KARRON/D. B..DR

Auth Code: 025913

HAVE A NICE DAY!
Customer Copy - No Signature Required

06571

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	106

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

vision

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Office visits and eyeglasses between 10/06/01 and 4/11/02. (no bills provided)	1	340.00	340.00
			Subtotal	340.00
			0% Tax	
			Total	$340.00

D

06572

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	113

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

dental

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Oral Surgery from Dr. Todd Berman on 3/15/02.	1	360.00	360.00
			Subtotal	360.00
			0% Tax	
			Total	$360.00

✓ bill & cancelled check provided

✓

E

06573

Statement

Todd J. Berman, D.M.D.
307 East 49th Street
New York , NY 10017
(212) 888-7070

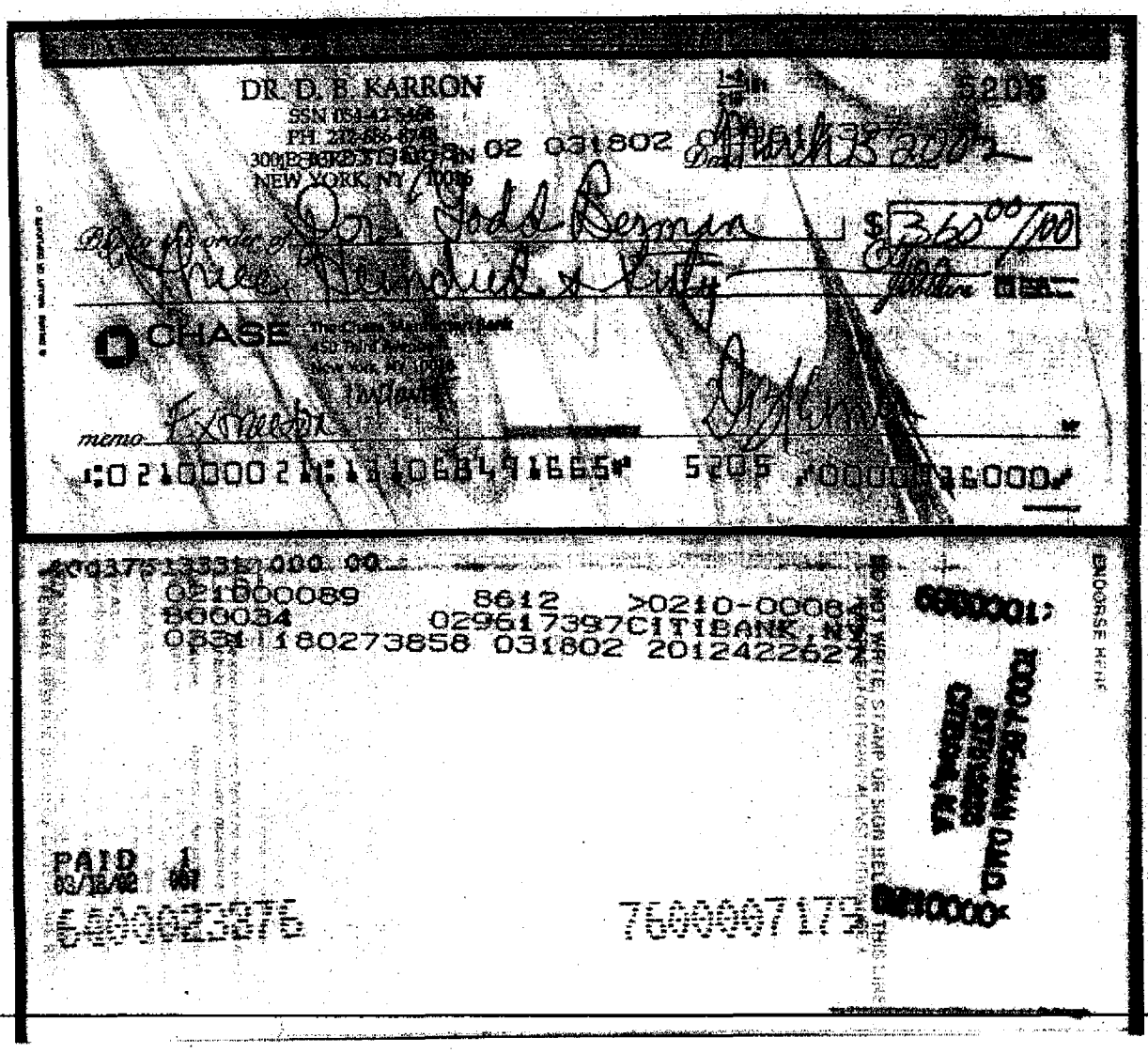
Account Number	Page
1886	1

Billing Date
06/24/2003
Charges or payments after billing date will appear on next statement

Dan Karron
300 East 33rd Street, Suite 4N
New York, NY 10016

Date	Description	References	Charges	Credits	
03/11/2002	X-ray, Panoramic	Dan	125.00		SERVICES
03/11/2002	Consultation	Dan	0.00		
03/15/2002	Surgical extraction	Dan	236.00		
03/15/2002	X-ray, Single Intra Periapical	Dan	0.00		
03/15/2002	Graft, bone replace, 1 site	Dan	0.00		
03/15/2002	Payment-Counter Check	Dan		360.00	PAYMENT
08/26/2002	Implant - Surg. Plac. Body	Dan	1,950.00		
08/26/2002	X-ray, Single Intra Periapical	Dan	40.00		
08/26/2002	Balance Transfer To Patient	Dan		290.00	NOT A PAYMENT

*** CONTINUED ON NEXT PAGE ***


DR. D. E. KARRON
NEW YORK, NY
02 031802
Dr. Todd Berman
$360.00/100
CHASE
memo Examination
021000089
8612
>0210-0006
029617397CITIBANK, NY
0831180273858 031802 2012422627
PAID
03/18/02
ENDORSE HERE

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	102

BILL TO

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

psychiatry

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Therapist. Dr. Wheeler` Dates: 1/17/02 thru 7/30/02.	1	7,000.00	7,000.00

X Bill provides dir not support this invoice for period indicated

X

Subtotal	7,000.00
0% Tax	
Total	$7,000.00

F

06576

Connie Christine Wheeler, Ph.D.
310 East 46th Street, Suite 12-H
New York, New York 10017 USA
(212) 599-2254
Fax: 1 (212) 973-9431

December 19, 2002

Daniel B. Karron, Ph.D.
300 East 33rd Street, Apt. 4-N
New York, New York 10016

For professional services rendered:

CPT Code # 90806
Individual Psychotherapy

2002		
January	**10**, 17, 22, 31	(One 2-hour session underlined in bold)
February	7, 14, 21	
March	28	
April	4, 9, 11, 18, 19, 25	
May	2, 10, 20, 30	
June	6, 13, 20, 27	
July	11, 18, 22	
August	1, 8, 22	
October	10, 17, 31	
November	7, 14, 21	
December	2, 19	

2 hrs @ $390

Total of thirty-seven 1-hour psychotherapy sessions at $150 each

Total paid in full: $ 5,550.00

Balance due: --00--

Dr. Connie Christine Wheeler
Psychotherapist/Sexologist
Tax ID # 574-18-3783
No. 1971 Expir. 12-31-05

CCW/tw

06577

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	101

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

dermatology

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Office visits to Dr. Patricia Dalia between 7/5/01 and 4/14/02. (see next page)	1	5,009.50	5,009.50
			Subtotal	5,009.50
			0% Tax	
			Total	$5,009.50

G

06578

PATRICIA DALIA
510 ME 85TH STREET STE 6
A
NEW YORK, NY 10028

212 734-5377

BANK ID :5436
MERCHANT:843012001636
TERM ID :001
REF NO. :235001 001
RRN :80202297
DATE :08/23/01 10:43

5263271009281872
D. KARRON

TYPE :MASTERCARD
EXP DATE:05/02
AUTH NO.:023071

SALE $ 150.00

SIGNATURE

I AGREE TO PAY ABOVE
TOTAL AMOUNT ACCORDING
TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF
CREDIT VOUCHER)

TOP COPY-MERCHANT
BOTTOM COPY-CUSTOMER

06579

PATRICIA DALIA
510 ME 85TH STREET STE 6
A
NEW YORK, NY 10028

212 734-5377

BANK ID :5436
MERCHANT:843012001636
TERM ID :001
REF NO. :249001 001
RRN :83878629
DATE :09/06/01 10:52

5263271009281872
D. KARRON

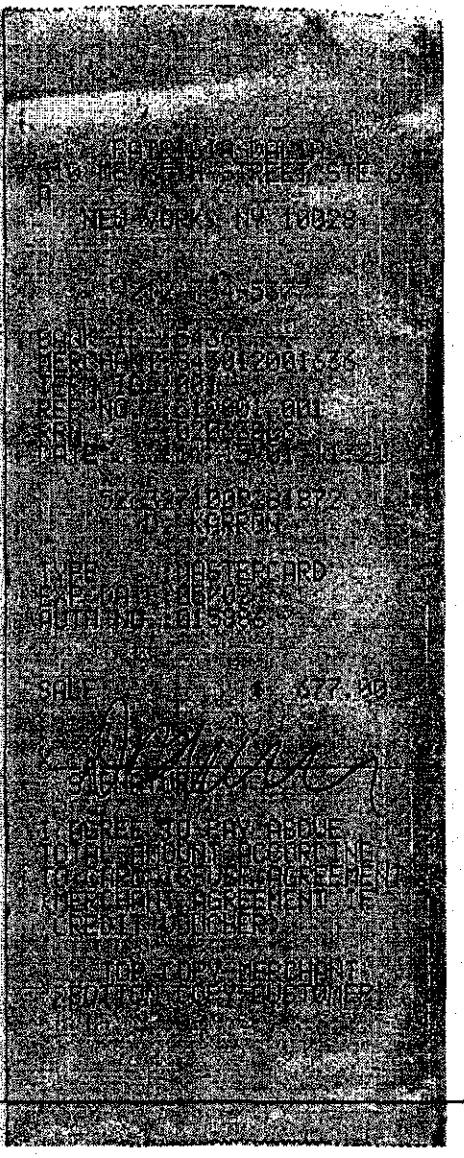
TYPE :MASTERCARD
EXP DATE:05/02
AUTH NO.:006660

SALE $ 150.00

X_____
SIGNATURE

I AGREE TO PAY ABOVE
TOTAL AMOUNT ACCORDING
TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF
CREDIT VOUCHER)

TOP COPY-MERCHANT
BOTTOM COPY-CUSTOMER



PATRICIA DALIA
510 ME 85TH STREET STE 6
A
NEW YORK, NY 10028

212 734-5377

BANK ID :5436
MERCHANT:843012001636
TERM ID :001
REF NO. :340001 001
RRN :07768697
DATE :12/06/01 13:42

526327100928167?

TYPE :MASTERCARD
EXP DATE:05/02
AUTH NO.:006542

SALE $ 840.00

X_____
SIGNATURE

I AGREE TO PAY ABOVE
TOTAL AMOUNT ACCORDING
TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF
CREDIT VOUCHER)

PLEASE IMPRINT CARD

TOP COPY-MERCHANT
BOTTOM COPY-CUSTOMER

PATRICIA DALIA
510 ME 65TH STREET STE 6
A
NEW YORK, NY 10028

212 734-5377

BANK ID :5436
MERCHANT:843012001636
TERM ID :001
REF NO. :052001 002
RRN :2001721
DATE :02/21/02 10:53

5263271009201872
D. KARRON

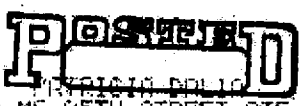
TYPE :MASTERCARD
EXP DATE:05/02
AUTH NO.:021748

SALE $ 277.50

X _____
SIGNATURE

I AGREE TO PAY ABOVE
TOTAL AMOUNT ACCORDING
TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF
CREDIT VOUCHER)

TOP COPY-MERCHANT
BOTTOM COPY-CUSTOMER



PATRICIA DALIA
510 ME 85TH STREET STE 6
A
NEW YORK, NY 10028

212 734-5377

PATRICIA DALIA
510 ME 85TH STREET STE 6
A
NEW YORK, NY 10028

212 734-5377

BANK ID :5436
MERCHANT:843012001636
TERM.ID :001
REF NO. :087001 001
RRN :38972351
DATE :03/28/02 11:48

5263271009281872
D. KARRON

TYPE :MASTERCARD
EXP DATE:05/02
AUTH NO.:028156

SALE $ 897.50

X_____
SIGNATURE

I AGREE TO PAY ABOVE
TOTAL AMOUNT ACCORDING
TO CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF
CREDIT VOUCHER)

TOP COPY-MERCHANT
BOTTOM COPY-CUSTOMER

06584

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	126

BILL TO

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

sports medicine

DUE DATE: 8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Fee from Dr. Bassett for 3rd quarter of 2001.	1	30.00	30.00

✓ bill + check provided

Subtotal	30.00
0% Tax	
Total	

H

06585

CLIFFORD W. BASSETT, M.D. 19T
222 East 19th Street, Suite 1E
New York, NY 10003
(888)425-5749

Statement Date	Chart Number	Page
06/30/2001	KARDA000	1

Make Checks Payable To:
CLIFFORD W. BASSETT, M.D. 19T
222 East 19th Street, Suite 1E
New York, NY 10003
(888)425-5749

DAN KARRON
300 E,33RD ST,
NEW YORK, NY 10016

Previous Balance 0.00

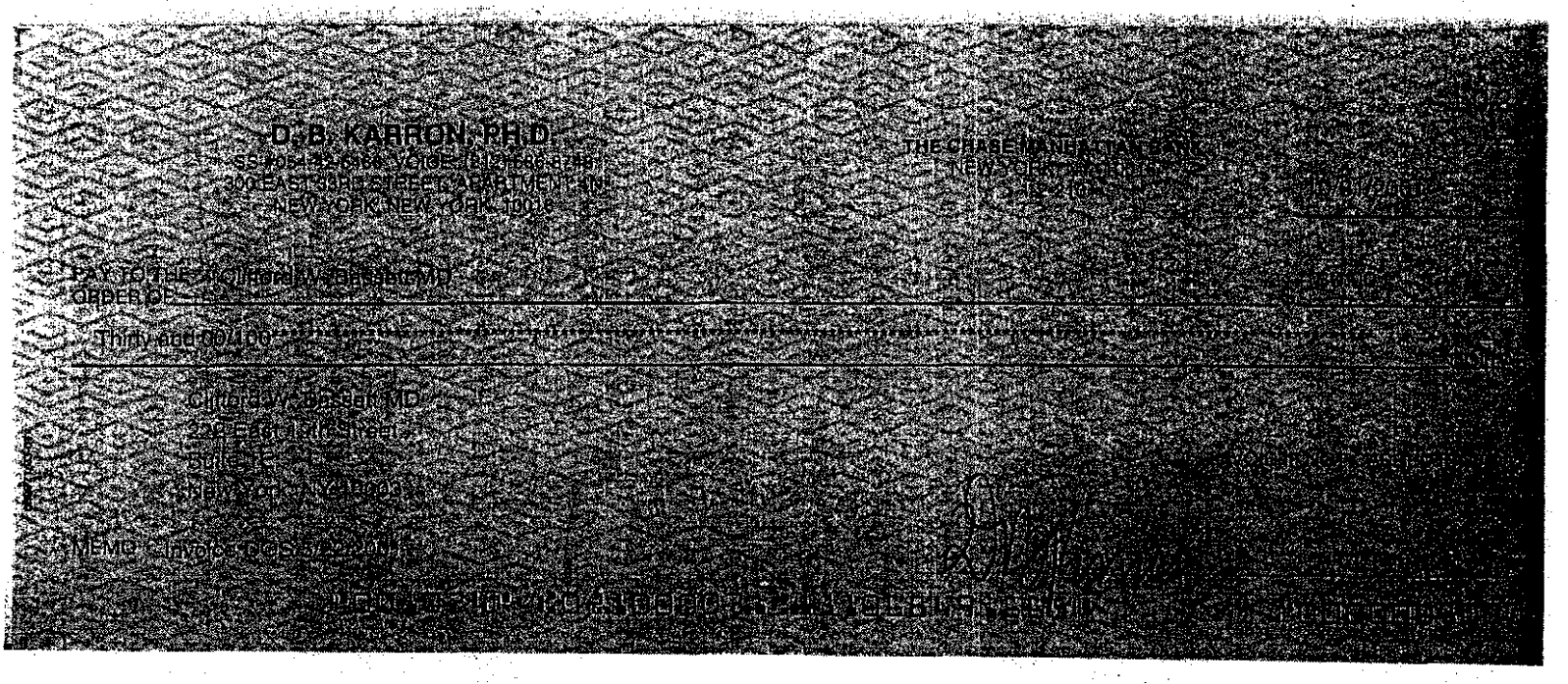
Patient: DAN KARRON Chart Number: KARDA000 Case: 052201

Dates	Procedure	Procedure	Charge	Amount Paid by Insurance	Amounts Paid By Guarantor	Adjustments	Remainder
05/22/01	99243	Office consultation, moderate	250.00	-69.74	0.00	-150.26	30.00

PAID
CK. NO.
DATE

06586

Amount Due
30.00



06587

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	132

BILL TO

Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4N
New York, New York 10016

lab work

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Lab tests of 4/1/2002.	1	118.00	118.00
			Subtotal	118.00
			0% Tax	
			Total	

✓ bill & check provider

I

06588

ORAL PATHOLOGY LABORATORY, INC.

56-26 Main Street
Flushing, N.Y. 11355
(718) 670-1520

PAID
CK. NO.
DATE

Billing Date	Biopsy taken by Dr.	Invoice No.	Patient's name	Amount due
03/20/2002	Todd Berman	2002-03439	Dan Karron	118.00

We have processed your biopsy specimen submitted by your doctor. For the results of this biopsy, please call your Doctor.

For Insurance information, please see the back of this bill.

BILL TO:

Dan Karron
300 East 33rd St., Suite 4N
New York NY 10016

Bill can be paid by credit card.
CHECK ONE: MasterCard ☐ VISA ☐
Card #: _____
Exp. Date: _____
Signature: _____

PLEASE RETURN UPPER PORTION WITH CHECK PAYMENT DUE WITHIN 15 DAYS.

For reimbursement, send this portion of the bill to your MEDICAL INSURANCE COMPANY along with your completed insurance form.

PATIENT'S NAME: Dan Karron

Biopsy taken By Doctor Todd Berman

Invoice No.	Date of Service	Procedure Code	Description of Procedure	Diagnosis Code	Fee
2002-03439	03/19/2002	88305	SURG. PATHOL. LEVEL IV	526.2	118.00

Provider I.D. No.
11-25-75949
Medicare No.
0 - 1256 - 566901

Oral Pathology Laboratory, Inc.
56-26 Main Street
Flushing, N.Y. 11355
(718) 670-1520

TOTAL: 118.00

Paul Freedman DDS

Paul D. Freedman, D.D.S.
Director

Rev. 3/96

06589

1069

D. B. KARRON, PH.D.
SS #054-42-5468 VOICE: (212) 686-5748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
1-2-210

4/1/2002

PAY TO THE ORDER OF Oral Pathology Laboratory $ **116.00

One Hundred Eighteen and 00/100********** DOLLARS

Oral Pathology Laboratory
56-26 Main Street
Flushing, NY 11355

VOID IF NOT CASHED IN 90 DAYS

MEMO biopsy of granuloma

⑈001069⑈ ⑆021000021⑆ 13106849165⑈ ⑈00000116000⑈

FOR DEPOSIT ONLY
CHASE
Oral Pathology Laboratory Inc
048-022861

021000021 04/04/02
02907 1
004 0451 51

7600327688 736022518

06590

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/23/02	153

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

psychiatry

DUE DATE
8/23/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Dr. Wheeler, 8/23/02.			450.00
			Subtotal	450.00
			0% Tax	
			Total	$450.00

J

06591

Connie Christine Wheeler, Ph.D.
310 East 46th Street, Suite 12-H
New York, New York 10017 USA
(212) 599-2254
Fax: 1 (212) 973-9431

December 19, 2002

Daniel B. Karron, Ph.D.
300 East 33rd Street, Apt. 4-N
New York, New York 10016

For professional services rendered:

CPT Code # 90806
Individual Psychotherapy

2002

January	**10**, 17, 22, 31	(One 2-hour session underlined in bold)
February	7, 14, 21	
March	28	
April	4, 9, 11, 18, 19, 25	
May	2, 10, 20, 30	
June	6, 13, 20, 27	
July	11, 18, 22	
August	1, 8, 22	3 last @ 450
October	10, 17, 31	
November	7, 14, 21	
December	2, 19	

Total of thirty-seven 1-hour psychotherapy sessions at $150 each

Total paid in full: $ 5,550.00

Balance due: -00-

Dr. Connie Christine Wheeler
Psychotherapist/Sexologist
Tax ID # 574-18-3783
No. 1971 Expir. 12-31-05

CCW/tw

06592

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/16/02	150

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

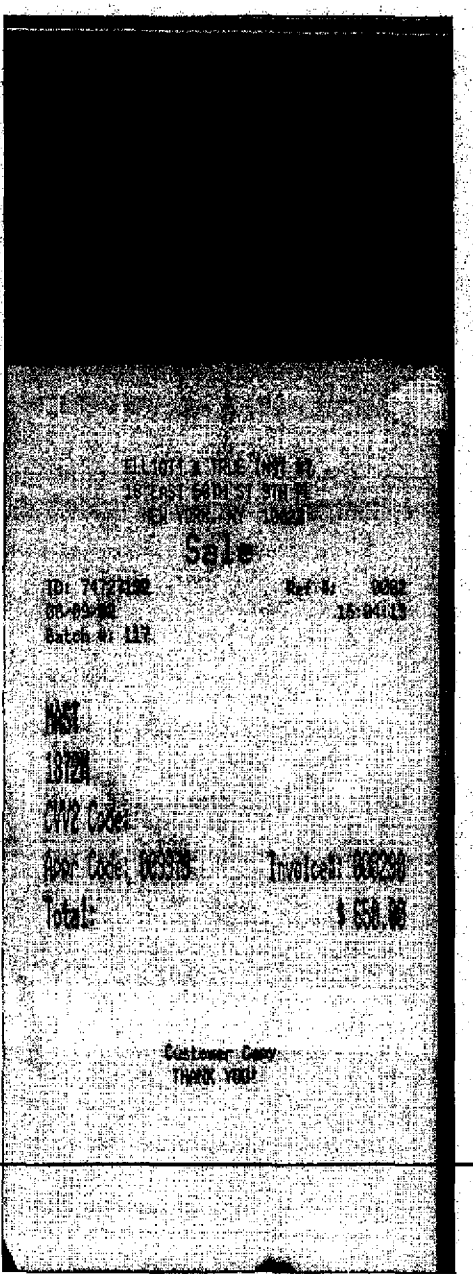
plastic surgery

				DUE DATE
				8/16/02
ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Elliot & True Med Group. 9/9/02	1		650.00 ✓
Employee Fringe Benefit	Eliot & True Med Group. 9/9/02	1		350.00 ✓
Employee Fringe Benefit	Eliot & True Med Group. 8/16/02	1		1,500.00 ✓
			Subtotal	2,500.00
			0% Tax	
			Total	$2,500.00

✓ receipts provided

K

06593

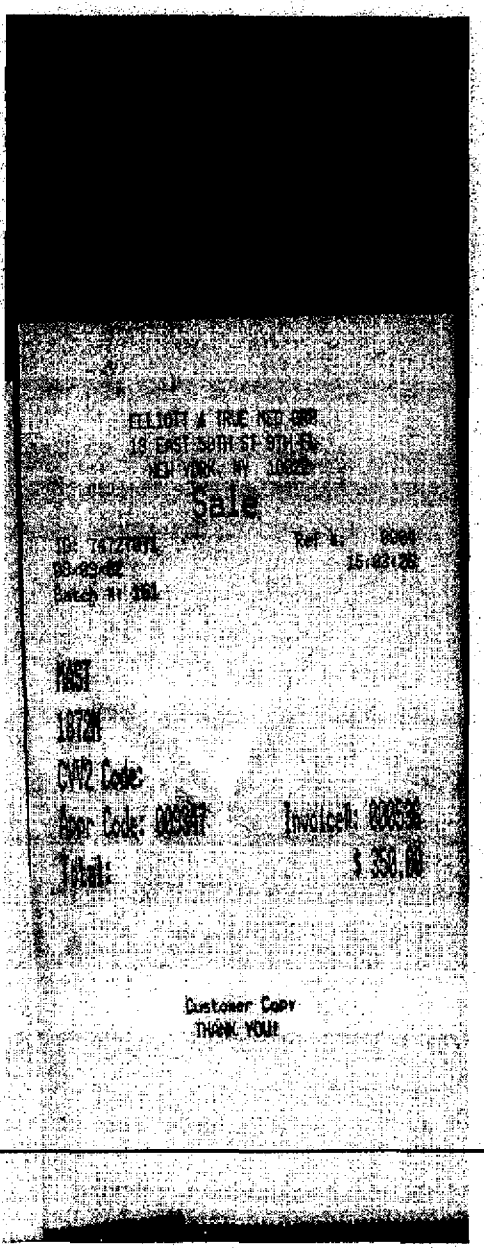


Sale

Batch #: 117

Total:

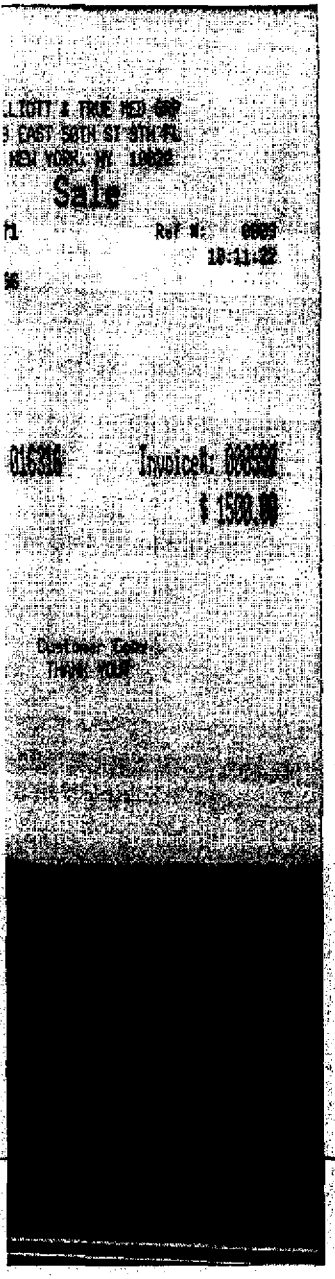
Customer Copy
THANK YOU!



Sale

Customer Copy
THANK YOU!

06595


Sale

Invoice#:

$ 1500.00

Customer Copy

THANK YOU!

5263271009281872005195700000103002

Please detach at perforation and return with your payment.

Chase Select Banking Gold MasterCard®
ACCOUNT NUMBER: 5263 2710 0928 1872

NEW BALANCE	PAYMENT DUE DATE	STATEMENT CLOSING DATE	DAYS IN BILLING CYCLE
$5,195.70	09/23/02	08/29/02	30

TOTAL CREDIT LINE	TOTAL AVAILABLE CREDIT	CASH ACCESS LINE	AVAILABLE CASH
$16,500	$11,304	$16,500	$11,304

CHASE ULTIMATE REWARDS

FOR ULTIMATE REWARDS CUSTOMER SERVICE: CALL 1-800-243-6533

ULTIMATE REWARDS POINTS EARNED THIS MONTH	TOTAL POINTS AVAILABLE FOR REDEMPTION	POINTS EXPIRING ON 12/31/02
6,510	86,691	7,749

Here is your Account Summary:

	TOTAL
Previous Balance	$3558.77
(-) Payments, Credits	5033.02
(+) Purchases, Cash, Debits	6669.95
(+) FINANCE CHARGES	0.00
(=) New Balance	5195.70
Minimum Payment Due	$103.00

See last page of statement to find out how to save hundreds of dollars.

Your charges and credits at a glance:

TRAN. DATE	POST DATE	REF. NO.	DESCRIPTION OF TRANSACTIONS	CREDITS	CHARGES
[illegible]	08/12	F3HE	PAYMENT - THANK YOU	[illegible]	
[illegible]	[illegible]	GGKG	ATM PAYMENT NY - THANK YOU	[illegible]	
[illegible]	[illegible]/24	F3MN	PAYMENT - THANK YOU	[illegible]	
[illegible]	[illegible]/31	XE7H	NEW MODERN KITCHEN KOREA NEW YORK NY		16.79
[illegible]	08/01	H0LV	STARBUCKS [illegible] NEW YORK NY		2.00
[illegible]	08/01	44YE	VESPRO OVERLAND PARK KS		[illegible]
[illegible]	08/01	TJ48	BORDERS BOOKS & MUSIC# NEW YORK NY		6.41
[illegible]	08/02	1NES	DUANE READE #197 NEW YORK NY		10.88
[illegible]	08/02	H5AM	LA BELLA PIZZA OF NY NEW YORK NY		5.85
[illegible]	08/02	66A5	KIPS BAY OPTICAL LTD NEW YORK NY		405.00
[illegible]	08/04	ZNK1	NORTHVILLE MARKET SNO NEW MILFORD CT		6.65
[illegible]	08/04	ZNKJ	NORTHVILLE MARKET SNO NEW MILFORD CT		47.45
[illegible]	08/05	KY8E	NY SPORTS CLUBS FTC-C # [illegible] NY		79.00
[illegible]	08/05	82F3	FOOD EMPORIUM #157 S1 NEW YORK CIT NY		17.89
[illegible]	08/06	ZF53	HARLOCK [illegible] INC SAN CARLOS CA	160.09	
[illegible]	08/07	8G1R	FOOD EMPORIUM #157 S1 NEW YORK CIT NY		34.09
[illegible]	08/08	GNVD	STARBUCKS [illegible] NEW YORK NY		6.85
[illegible]	08/08	8XP4	FOOD EMPORIUM #157 S1 NEW YORK CIT NY		20.34
[illegible]	08/08	M8MW	[illegible]		60.00
[illegible]	08/08	H8NC	[illegible] NEW YORK NY		300.00
[illegible]	08/09	AJMX	FOOD EMPORIUM #157 S1 NEW YORK CIT NY		31.60
[illegible]	08/11	8A39	GRISTEDES [illegible] SNJ NEW YORK NY		18.[illegible]
[illegible]	08/11	NLM8	LIDO KOSHER [illegible] LONG BEACH NY		16.[illegible]
[illegible]	08/11	KF2R	HANJAH REUM NEW YORK NY		13.[illegible]
[illegible]	08/15	Y7FA	DUANE READE #197 NEW YORK NY		13.[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	5KG	DUANE READE #197 NEW YORK NY		[illegible]
[illegible]	[illegible]	U8S	BORDERS BOOKS & MUSIC# NEW YORK NY		5.20

Money order. Please send cash. See reverse side for other payment instructions.

06597

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/2/02	155

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

optical

DUE DATE
8/2/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Kips Bay Optical on 8/2/02 (no bills provided)	1		405.00
		Subtotal		405.00
		0% Tax		
		Total		$405.00

L

06598

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/26/02	152

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

dermatology

DUE DATE: 8/30/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Arthur Brantz, dermatologist. 8/23/02 (no bills provided)	1		1,350.00

Subtotal	1,350.00
0% Tax	
Total	**$1,350.00**

m

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/26/02	151

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

dental

DUE DATE
8/26/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Todd Berman DDS. 8/26/02	1		1,700.00
			Subtotal	1,700.00
			0% Tax	
			Total	

✓ bill & receipt provided

✓

N

06600

Todd J. Berman, D.M.D.
307 East 49th Street
New York , NY 10017
(212) 888-7070
Tax-payer ID #: 13-3007383
License Number: 032561

Super Bill

Account #	Page
1886	1

Billing Date
08/26/2002

Dan Karron
300 East 33rd Street, Suite 4N
New York, NY 10016

Date	Description	Code	Th	Surface	Charge	Credit
08/26/2002	Implant - Surg. Plac. Body	06010	19		1,950.00	> SERVICES
08/26/2002	X-ray, Single Intra Periapical	00220			40.00	> SERVICES
08/26/2002	Balance Transfer To Patient	JBT				-290.00 Not a Payment
08/26/2002	Payment-Master Card	PMC				-1,700.00 PAYMENT

Total Due: 0.00

Signature: Todd Berman DMD

06601

Statement

Todd J. Berman, D.M.D.
307 East 49th Street
New York , NY 10017
(212) 888-7070

Account Number	Page
1886	2

Billing Date
06/24/2003
Charges or payments after billing date will appear on next statement

Dan Karron
300 East 33rd Street, Suite 4N
New York, NY 10016

Date	Description	References	Charges	Credits
08/26/2002	Payment-Master Card	Dan		1,700.00
02/11/2003	X-ray, Single Intra Periapical	Dan	0.00	
			Balance	0.00

Current	30+	60+	90+	120+	
					0.00
					Pay this Amount

Please Return Bottom Portion with Payment

Dan Karron
300 East 33rd Street, Suite 4N
New York, NY 10016

Todd J. Berman, D.M.D.
307 East 49th Street
New York , NY 10017

Account: **1886** Balance: **0.00** Pay This Amt: **0.00** Bill Date: **06/24/2003**

06602

Jun 24 03 02:36p TODD and AMY BERMAN 2124729045 p.2

TODD J. BERMAN, D.M.D.
PRACTICE LIMITED TO ORAL AND MAXILLOFACIAL SURGERY
307 EAST 49TH STREET
NEW YORK, NY 10017
Tel. 212 888-7070
Fax. 212 888-1114

DATE 6/24/03

TO Dr. Karron

Sheila

NUMBER OF PAGES INCLUDING COVER SHEET 3

06603

Jun 24 03 02:35p TODD and AMY BERMAN 2124729045 p.1

[redacted]

Customer Copy -- No Signature Required

TODD BERMAN DMD
307 EAST 49TH STREET
NEW YORK, NY. 10017
PHONE # (212)688-7070
Date - 08/26/02 Time - 11:06a
Terminal #: 001 Batch #: 638
Merchant# 02519272

Purchase

Reference #: 006
Exp: 0505 Type: MC

Account Number
5263271009281872

Amount $ 1700.00

KARRON/D. B

Auth Code: 026811

HAVE A NICE DAY!
Customer Copy - No Signature Required

[redacted]

06604

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
9/1/02	154

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

dental

DUE DATE
9/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Dr.Krackow, DDS on 9/1/02	1		585.00 ✓

✓ copy of check provided
See statement provided by dentist (which invoice #154)
This check appears to pay balance due
as of 8/1/02

Subtotal	585.00
0% Tax	
Total	

0

06605

1125

D. B. KARRON, PH.D.
SS #051-42-5466 VOICE: (212) 686-8748
300 EAST 33RD STREET, APARTMENT 4N
NEW YORK, NEW YORK 10016

THE CHASE MANHATTAN BANK
NEW YORK, NY 10016
12-210

9/1/2002

PAY TO THE ORDER OF Robert A Krackow DDS $ **585.00

Five Hundred Eighty-Five and 00/100********** DOLLARS

509 Madison Avenue
Suite 1716
New York, New York 10022

VOID IF NOT CASHED IN 30 DAYS

MEMO

⑈001125⑈ ⑆021000021⑆ 13106847165⑈

D. B. KARRON, PH.D.
Robert A Krackow DDS
[CASI_EXP]/CASI_HEALTH_DENTIST

9/1/2002 1125
585.00

CHASE CHECKING 916 585.00

D. B. KARRON, PH.D.
Robert A Krackow DDS
[CASI_EXP]/CASI_HEALTH_DENTIST

9/1/2002 1125
585.00

PAYMENT RECORD

CHASE CHECKING 916 585.00

06606

Pharmacy

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
8/1/02	103

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

prescription drugs

DUE DATE
8/1/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
health plan reimbursement	Prescription costs: 7/1/01 thru 8/1/02.	1	2,127.80	2,127.80 (1)

invoice # 103 2127.80 (1)
invoice # 157 389.60 (2) attached
2517.40

see attached list from Jucker followed by copies provided

Subtotal	2,127.80
0% Tax	
Total	

P

Pharmacy

Dr. D. B. Karron
300 East 33rd Street
Apartment 4N
New York, New York 10016

Invoice

DATE	INVOICE #
9/30/02	157

BILL TO
Computer Aided Surgery, Inc. 300 East 33rd Street Suite 4N New York, New York 10016

prescription drugs

DUE DATE
9/30/02

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Employee Fringe Benefit	Vespro on 8/1/02	1		139.85
Employee Fringe Benefit	Vespro on 8/31/02	1		139.85
Employee Fringe Benefit	Vespro on 9/30/02	1		109.90
			Subtotal	389.60
			0% Tax	
			Total	389.60

(2)

06608

Q

Category Report

7/1/01 Through 9/30/02

1/16/03 — Page 1

Date	Account	Num	Description	Memo		Category	Cl	Amount
7/1/01	CASI_E...		Corner Drug Store	house accnt on hold		[CHASE MC 81872]/CASI_HEA...		172.05
7/31/01	CASI_E...		Vespro	hgh secretanolog special (spray, pill, shake)		[CHASE MC 81872]/CASI_HEA...		100.00
8/6/01	CASI_E...		Vespro	Ves Pro	Lenexa Ks	[CHASE MC 81872]/CASI_HEA...		54.95
8/31/01	CASI_E...		Corner Drug Store	eugenol for bob K		[CHASE MC 81872]/CASI_HEA...		12.98
9/7/01	CASI_E...		Vespro	Ves Pro	Lenexa Ks	[CHASE MC 81872]/CASI_HEA...		99.90
9/27/01	CASI_E...		Corner Drug Store			[CHASE MC 81872]/CASI_HEA...		179.18
9/28/01	CASI_E...		Vespro	somato/nitroplex		[CHASE MC 81872]/CASI_HEA...		136.85
11/2/01	CASI_E...		Vespro	somato		[CHASE MC 81872]/CASI_HEA...		109.90
11/30...	CASI_E...		Vespro	somao med for dec		[CHASE MC 81872]/CASI_HEA...		109.90
12/4/01	CASI_E...		Corner Drug Store			[CHASE MC 81872]/CASI_HEA...		172.05
1/2/02	CASI_E...		Vespro	hgh		[CHASE MC 81872]/CASI_HEA...		109.90
1/29/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		109.90
3/4/02	CASI_E...		Joel Mittleman DC	Chondrocare		[CHASE CHECKING 91665]/CA...		35.00
3/13/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		109.90
3/13/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		55.94
4/1/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		139.85
4/30/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		139.85
6/4/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		139.85
7/3/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		139.85
8/1/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		139.85
8/31/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		139.85
9/30/02	CASI_E...		Vespro	Vespro	Overland Parkks	[CHASE MC 81872]/CASI_HEA...		109.90
			TOTAL 7/1/01 - 9/30/02					2,517.40
			TOTAL INFLOWS					2,517.40
			TOTAL OUTFLOWS					0.00
			NET TOTAL					2,517.40

Σ① 755.91 before program
Σ② 1761.49 program year-one
2517.40

DBK 103 2127.80 Σ③
157 389.60 Σ④
2517.40

Σ① 755.91 purchased prior to program
✓ bill provided
✓ check provided

06609

VESPRO

Page	Date	Invoice No.
1	11/02/01	7439A

BILL TO

Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4h
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	3 /2		WIT/	XXXXXXXX1872 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt	Zone	# Packages	Ship Via
		(212) 686-8748	0.0 Lbs	6	1	UPS

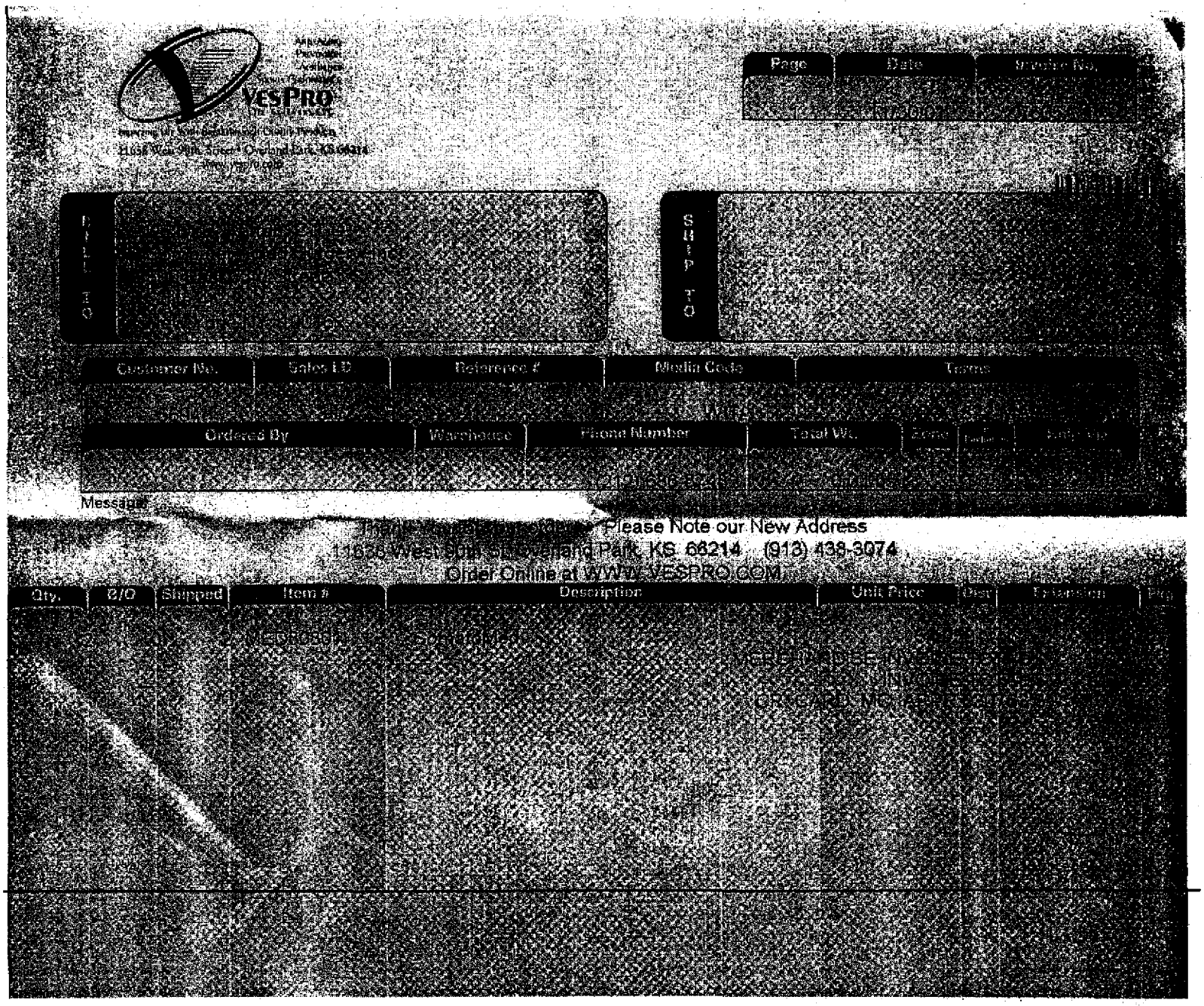
Message:

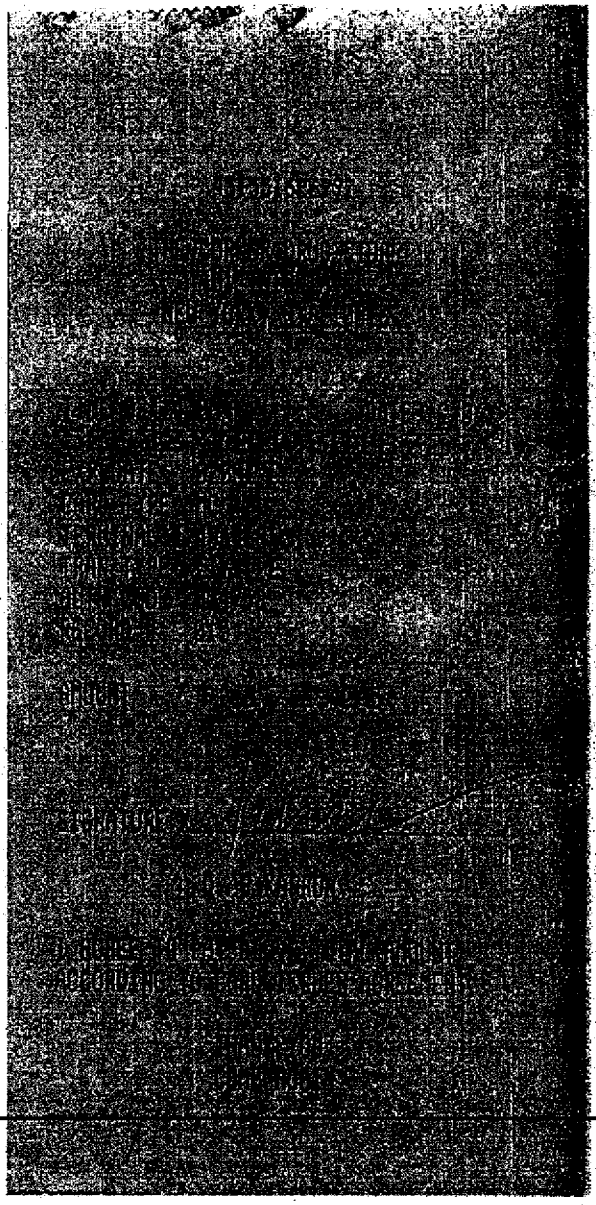
Thank You for your order. Please Note our New Address
11638 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED80801	SomatoMed	54.950	–	109.90	

MERCHANDISE INVOICE TOTAL $ 109.90
INVOICE TOTAL $ 109.90
CR. CARD: MC, APPR:002852 $ -109.90

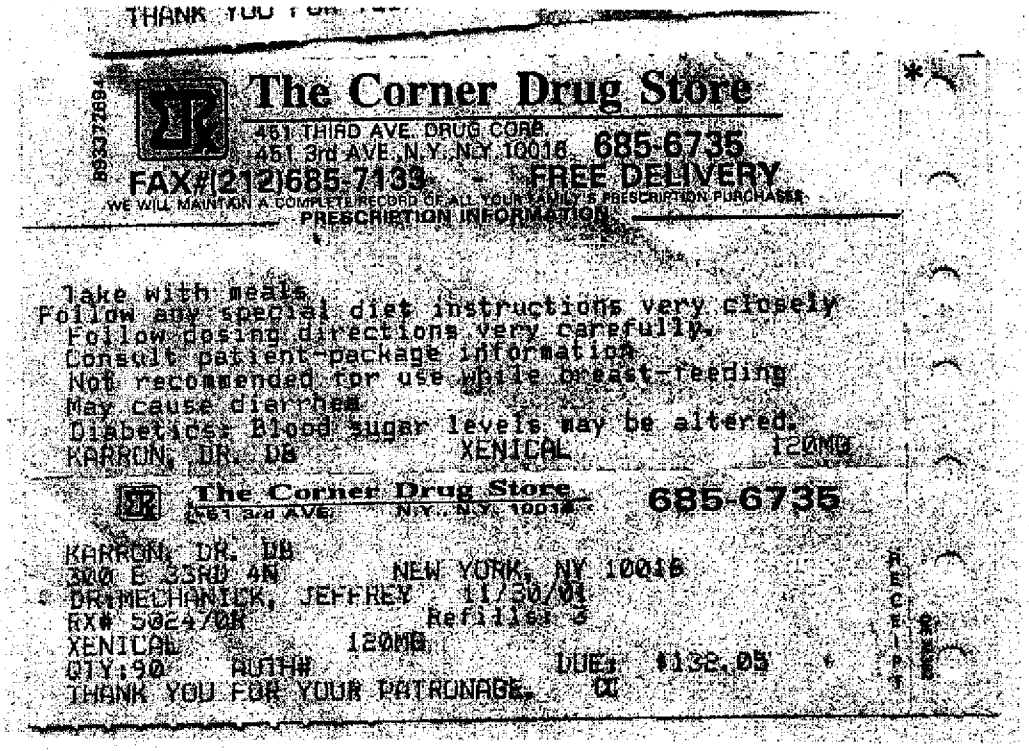
06610


VesPRO
Page
Date
Sold To
Ship To
Customer No.
Sales I.D.
Reference #
Media Code
Terms
Ordered By
Warehouse
Phone Number
Total Wt.
Message
Please Note our New Address
11630 West 80th St. Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM
Qty.
B/O
Shipped
Item #
Description
Unit Price
Ext.



see prescription receipts (3)

06612



THANK YOU FOR ...

The Corner Drug Store

451 THIRD AVE. DRUG CORP.
451 3rd AVE.,N.Y.,NY. 10016 685-6735

FAX#(212)685-7139 - FREE DELIVERY

WE WILL MAINTAIN A COMPLETE RECORD OF ALL YOUR FAMILY'S PRESCRIPTION PURCHASES

PRESCRIPTION INFORMATION

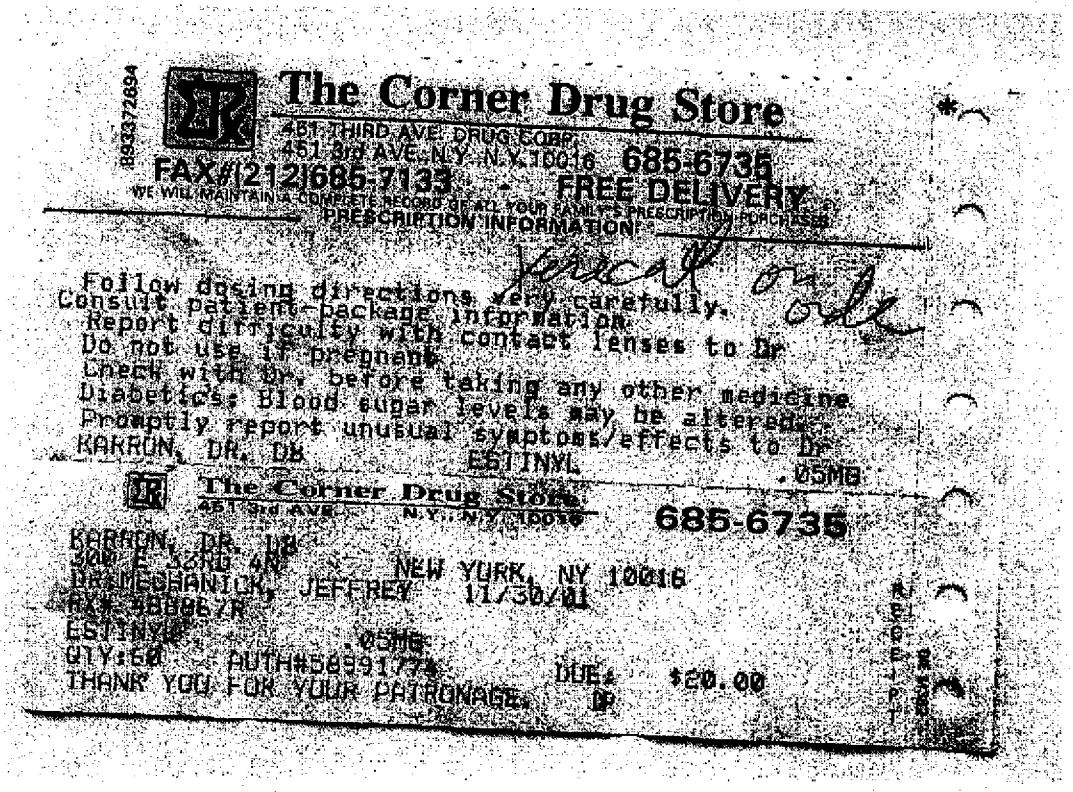
Take with meals.
Follow any special diet instructions very closely
Follow dosing directions very carefully.
Consult patient-package information
Not recommended for use while breast-feeding
May cause diarrhea
Diabetics: Blood sugar levels may be altered.
KARRON, DR. DB XENICAL 120MG

The Corner Drug Store 685-6735
451 3rd AVE. N.Y., N.Y. 10016

KARRON, DR. DB
300 E 33RD 4N NEW YORK, NY 10016
DR1MECHANICK, JEFFREY 11/30/01
RX# 5024/DR Refills: 5
XENICAL 120MG
QTY:90 AUTH# DUE: $132.05
THANK YOU FOR YOUR PATRONAGE.

RECEIPT

06613



8333726894

The Corner Drug Store

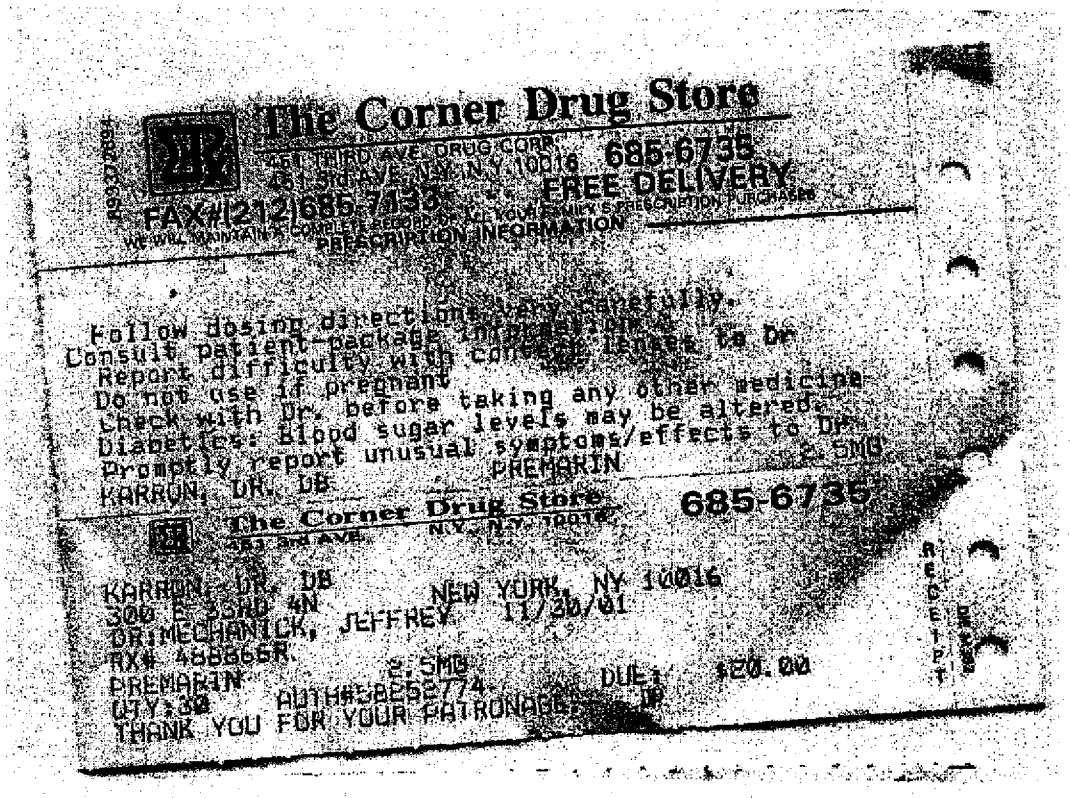
451 THIRD AVE. DRUG CORP.
451 3rd AVE. N.Y. N.Y. 10016 685-6735
FAX#(212)685-7133 FREE DELIVERY
WE WILL MAINTAIN A COMPLETE RECORD OF ALL YOUR FAMILY'S PRESCRIPTION PURCHASES
PRESCRIPTION INFORMATION

Follow dosing directions very carefully.
Consult patient-package information.
Report difficulty with contact lenses to Dr
Do not use if pregnant.
Check with Dr. before taking any other medicine
Diabetics: Blood sugar levels may be altered.
Promptly report unusual symptoms/effects to Dr
KARRON, DR. DB ESTINYL .05MG

The Corner Drug Store
451 3rd AVE. N.Y., N.Y. 10016 685-6735

KARRON, DR. DB
300 E 52ND 4R NEW YORK, NY 10016
DR:MECHANICK, JEFFREY 11/30/01
RX#:488867R
ESTINYL .05MG
QTY:60 AUTH#58991774 DUE: $20.00
THANK YOU FOR YOUR PATRONAGE. DP

06614



The Corner Drug Store

1ST THIRD AVE. DRUG CORP.
451 3rd AVE. NAT. N.Y. 10016 685-6735
FAX#(212)685-7133 FREE DELIVERY
WE WILL MAINTAIN A COMPLETE RECORD OF ALL YOUR FAMILY'S PRESCRIPTION PURCHASES
PRESCRIPTION INFORMATION

Follow dosing directions very carefully.
Consult patient package insert & report to Dr.
Report difficulty with comprehension to Dr.
Do not use if pregnant
Check with Dr. before taking any other medicine
Diabetics: Blood sugar levels may be altered.
Promptly report unusual symptoms/effects to Dr.
KARRON, DR. DB PREMARIN 2.5MG

The Corner Drug Store 685-6735
451 3rd AVE. N.Y., N.Y. 10016

KARRON, DR. DB NEW YORK, NY 10016
300 E 33RD 4N 11/20/01
DR:MECHANICK, JEFFREY
RX# 488666R 2.5MG
PREMARIN AUTH#:2E58774 DUE: $20.00
QTY:30
THANK YOU FOR YOUR PATRONAGE!

RECEIPT

Anti-Aging
Physicians
Aesthetics
Sports Performance

VESPRO
Life Sciences LLC

Improving Life With Breakthrough Quality Products
11638 West 90th. Street • Overland Park, KS 66214
www.vespro.com

Page	Date	Invoice No.
1	01/02/02	7771A

BILL TO
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
6694	3 (2		WIT	XXXXXXXX1672 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Packages	Ship Via
	1	(212) 686-8748	0.01 lbs	6	1	UPS

Message:

Thank You for your order. Please Note our New Address
11638 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED80801	SomatoMed	$ 50.00		100.00	
				MERCHANDISE INVOICE TOTAL $			100.00	
				INVOICE TOTAL $			100.00	
				CR. CARD: MC, APPR 002705 $			-100.00	

06616

Impacting Life With Breakthrough Quality Products
11638 West 90th Street • Overland Park, KS 66214
www.vespro.com

Page	Date	Invoice No.
1	01/29/02	79804

BILL TO
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 6A
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	[illegible]	[illegible]	WIT	XXXXXXXXXXX1872 MASTERCARD

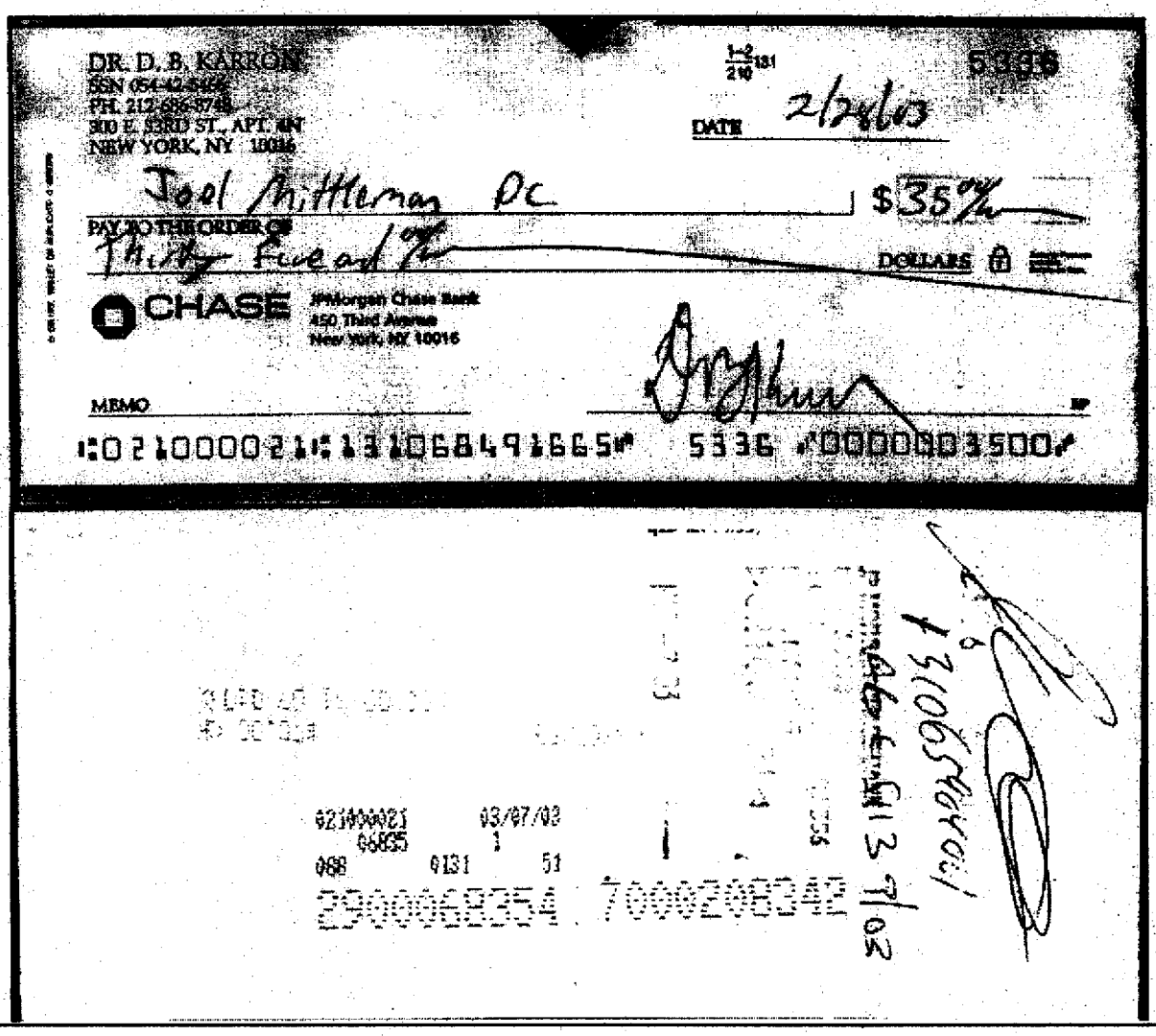
Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Packages	Ship Via
[illegible]	[illegible]	(212) 686-8748	0.0 Lbs.	6	1	UPS

Message:

Thank You for your order. Please Note our New Address
11638 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED80801	SomatoMed	54.950	--	109.90	
					MERCHANDISE INVOICE TOTAL $		109.90	
					INVOICE TOTAL $		109.90	
					CR. CARD, MC, APPR 02981215		-109.90	

06617



DR. D. B. KARRON
SSN 054-42-5426
PH. 212-686-5748
300 E. 33RD ST., APT. 4N
NEW YORK, NY 10016

212/210 131

5336

DATE 2/28/03

PAY TO THE ORDER OF Joel Mittleman PC

$ 35.00

Thirty five and 00

DOLLARS

CHASE JPMorgan Chase Bank
450 Third Avenue
New York, NY 10016

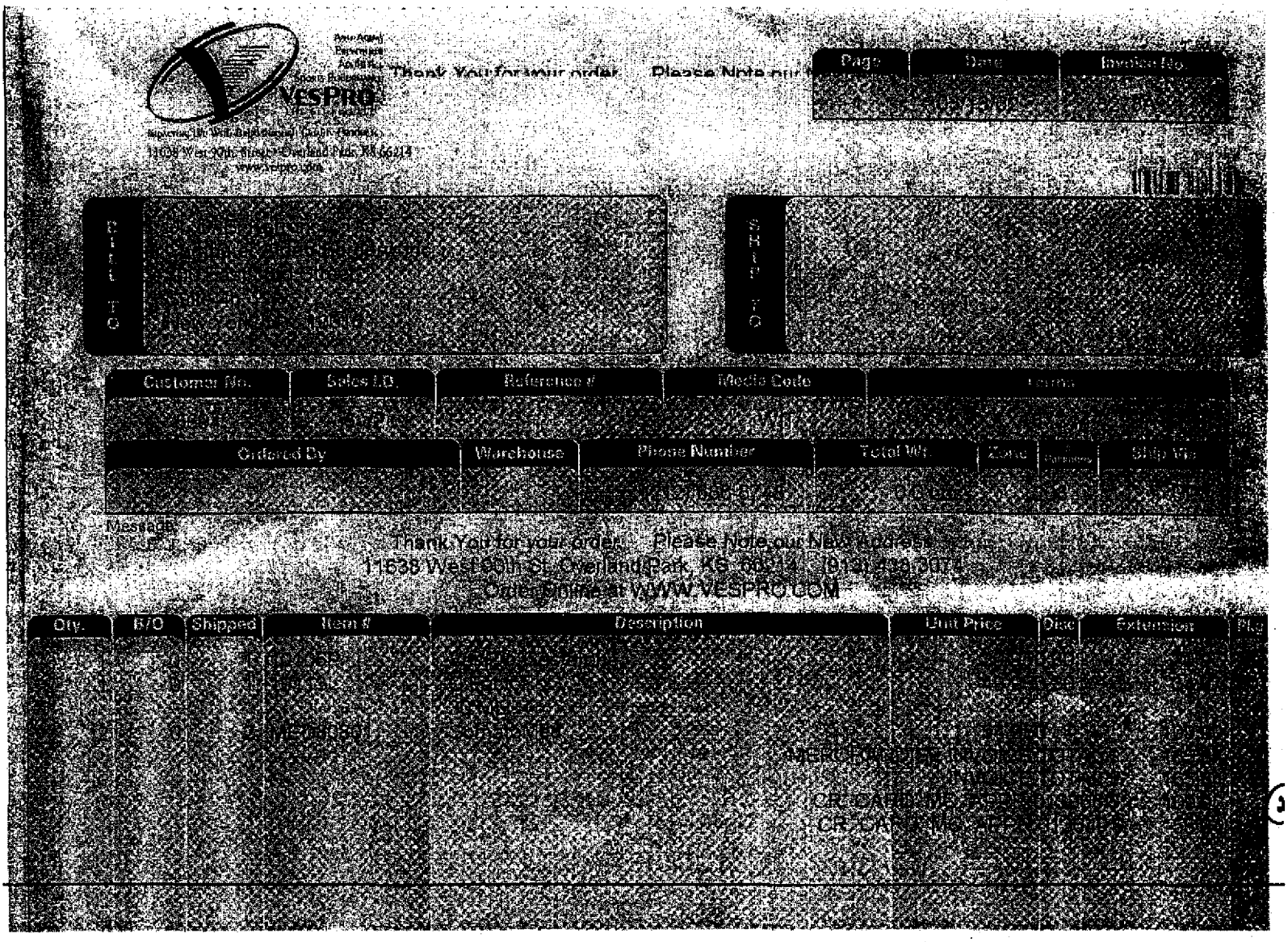
MEMO

⑆021000021⑆ 131068491665⑈ 5336 ⑈0000003500⑈

02/28/03 15:05:44 1 210 5336 1/02

02100002 03/07/03
06835 1
088 0131 51
2900068854 7000208342

06618


VESPRO
Page
Date
Invoice No.
Customer No.
Sales I.O.
Reference #
Media Code
Ordered By
Warehouse
Phone Number
Total Wt.
Zone
Ship Via
Message
Thank You for your order. Please Note our New Address
11638 West 80th St. Overland Park, KS 66214
Order Online at WWW.VESPRO.COM
Qty.
B/O
Shipped
Item #
Description
Unit Price
Disc
Extension

06619

VESPRO

11638 West 90th Street • Overland Park, KS 66214
www.vespro.com

Page	Date	Invoice No.
1	04/01/02	84134

BILL TO
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc
300 East 33rd Street
Suite 4n
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5894	D. R.		WEB	

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Ship Via
		(212) 838-8748	0.0 LB		

Message:

Thank You for your order.
11638 West 90th St. Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg
2	0	2	MED60801	SonatoMed	54.950	–	109.90	
1	0	1	10109	ISF-1 MED spray	29.950	–	29.95	

MERCHANDISE INVOICE TOTAL $ 139.85
INVOICE TOTAL $ 139.85
CR. CARD: MC, APPR:001700 $ -139.85

06620

4/30/07
per N.C. statement

Sold To:
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4A
New York, NY 10016

Ship To:

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	6 /2		WIT/	XXXXXXXX1872 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Pkg	Ship Via
		(212) 686-0748	0.0 LBS	6	1	UPS

Message:

Thank You for your order.
11638 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg
2	0	2	MED80801	Somatrophin [illegible]	54.[illegible]	--	109.00	
1	0	1	10109	IGF-1 MED spray	29.[illegible]	--	29.95	

MERCHANDISE INVOICE TOTAL $ 139.95
INVOICE TOTAL $ 139.95
CR. CARD: MC, APPR:031735 $ -139.95

Ship to

Order#9439, Box 1 of 1
UPS ZN: 6

PKG ID #10016

Order#9439

PKG ID #

06621

CHASE

PAYMENT DUE DATE	NEW BALANCE	MINIMUM DUE
06/23/02	$298.38	$10.00

ACCOUNT NUMBER: 5263 2710 0928 1872

Enter Amount Enclosed in Boxes Below

$

Please make check or money order payable to:
CHASE GOLD MASTERCARD

Change your address and telephone number online, log on to www.chase.com/cards or print here:

New Address: _____

Telephone: ( )

Yes! I want to help protect my credit rating. Please enroll me in the Chase Payment Protector Plan. I have read and understand the enclosed offer. I understand that enrollment is optional and I may cancel at any time.

Signature (DSELV)

D. B KARRON 002107
SUITE 4N
300 EAST 33RD STREET
NEW YORK NY 10016-9406

P.O. BOX 15836
WILMINGTON DE 19886-5836

5263271009281872000298380000010003

Please detach at perforation and return with your payment.

Chase Select Banking Gold MasterCard®
ACCOUNT NUMBER: 5263 2710 0928 1872

NEW BALANCE	PAYMENT DUE DATE	STATEMENT CLOSING DATE	DAYS IN BILLING CYCLE
$298.38	06/23/02	05/29/02	30

TOTAL CREDIT LINE	TOTAL AVAILABLE CREDIT	CASH ACCESS LINE	AVAILABLE CASH
$16,500	$16,201	$16,500	$16,201

CHASE ULTIMATE REWARDS

FOR ULTIMATE REWARDS CUSTOMER SERVICE: CALL 1-800-243-6538

ULTIMATE REWARDS POINTS EARNED THIS MONTH	TOTAL POINTS AVAILABLE FOR REDEMPTION	POINTS EXPIRING ON: 12/31/02
1,312	71,226	7,749

Here is your Account Summary:

	TOTAL
Previous Balance	$1667.38
(-) Payments, Credits	2580.07
(+) Purchases, Cash, Debits	1311.07
(+) FINANCE CHARGES	0.00
(=) New Balance	298.38
Minimum Payment Due	$10.00

See last page of statement to find out how to save hundreds of dollars.

Your charges and credits at a glance:

TRAN. DATE	POST DATE	REF. NO.	DESCRIPTION OF TRANSACTIONS	CREDITS	CHARGES
04/27	04/27	F2GL	PAYMENT - THANK YOU	65.47	
04/29	04/29	F2G5L	PAYMENT - THANK YOU	99.00	
05/13	05/13	F2M6	PAYMENT - THANK YOU	2069.90	
05/20	05/20	F2P7	PAYMENT - THANK YOU	306.08	
05/28	05/28	F2TJ	PAYMENT - THANK YOU	39.62	
04/26	04/27	7WJP	FOOD EMPORIUM #767 S1S NEW YORK CITY		28.42
04/27	04/27	MLZT	ROLF'S NEW YORK NY		114.78
04/28	04/28	40KV	WESTERLY HEALTH FOODS NEW YORK NY		98.50
04/28	04/28	JUKN	CHELSEA PIERS L.P./SKY NEW YORK		29.50
04/28	04/28	0PFP	TODARO BROS. SZL NEW YORK NY		20.66
04/30	04/30	0QGQ	GRISTEDE'S 99 SN3 NEW YORK NY		38.28
04/30	04/30	F80T	FOOD EMPORIUM #767 S1S NEW YORK CITY		32.72
04/30	04/30	E0SQ	MESBRO/OVERLAND PARK KS		139.85
05/01	05/01	84MR	MEE NOODLE SHOP & GRIL NEW YORK NY		16.95
05/01	05/01	0MV8	TODARO BROS. SZL NEW YORK NY		6.94
05/02	05/02	TMH3	GRISTEDE'S 99 SN3 NEW YORK NY		12.38
05/03	05/03	6L4Z	NY SPORTS CLUB-FTC-C # TEL2123868596 NY		79.00
05/03	05/03	DE9R	LA BELLA PIZZA OF N.Y. NEW YORK NY		8.26
05/04	05/04	1MRR	CAFE INDULGE NEW YORK NY		31.85
05/06	05/06	N622	TEXAS ROTISSERIE AND G NEW YORK NY		16.18
05/06	05/06	B5XQ	FOOD EMPORIUM #767 S1S NEW YORK CITY		28.91
05/07	05/07	0NZ7	TODARO BROS. SZL NEW YORK NY		15.19
05/10	05/10	ASDV	FOOD EMPORIUM #767 S1S NEW YORK CITY		16.07
05/11	05/11	4QPV	GRISTEDE'S 99 SN3 NEW YORK NY		17.69
05/11	05/11	SE81	TALL SIZE SHOES/5TH NEW YORK NY		69.99
05/12	05/12	6DHD	DUANE READE #187 NEW YORK NY		46.38
05/12	05/12	M5MG	LIDO KOSHER DELI LONG BEACH NY		72.67
05/13	05/13	VWN9	GRISTEDE'S 99 SN3 NEW YORK NY		33.42

(on bill)

Send Payments to: **Chase Gold MasterCard, P.O. Box 15836, Wilmington DE 19886-5836.**
Write your account number on your check or money order. Never send cash. See reverse side for other payment instructions.

06622

11638 West 90th Street • Overland Park, KS 66214
www.vespro.com

Page	Date	Invoice No.
1	06/04/02	8698A

BILL TO
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	6 72		WIT	XXXXXXXXXXX572 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Packages	Ship Via
		(212) 686-8748	0.0 lbs	6	1	UPS

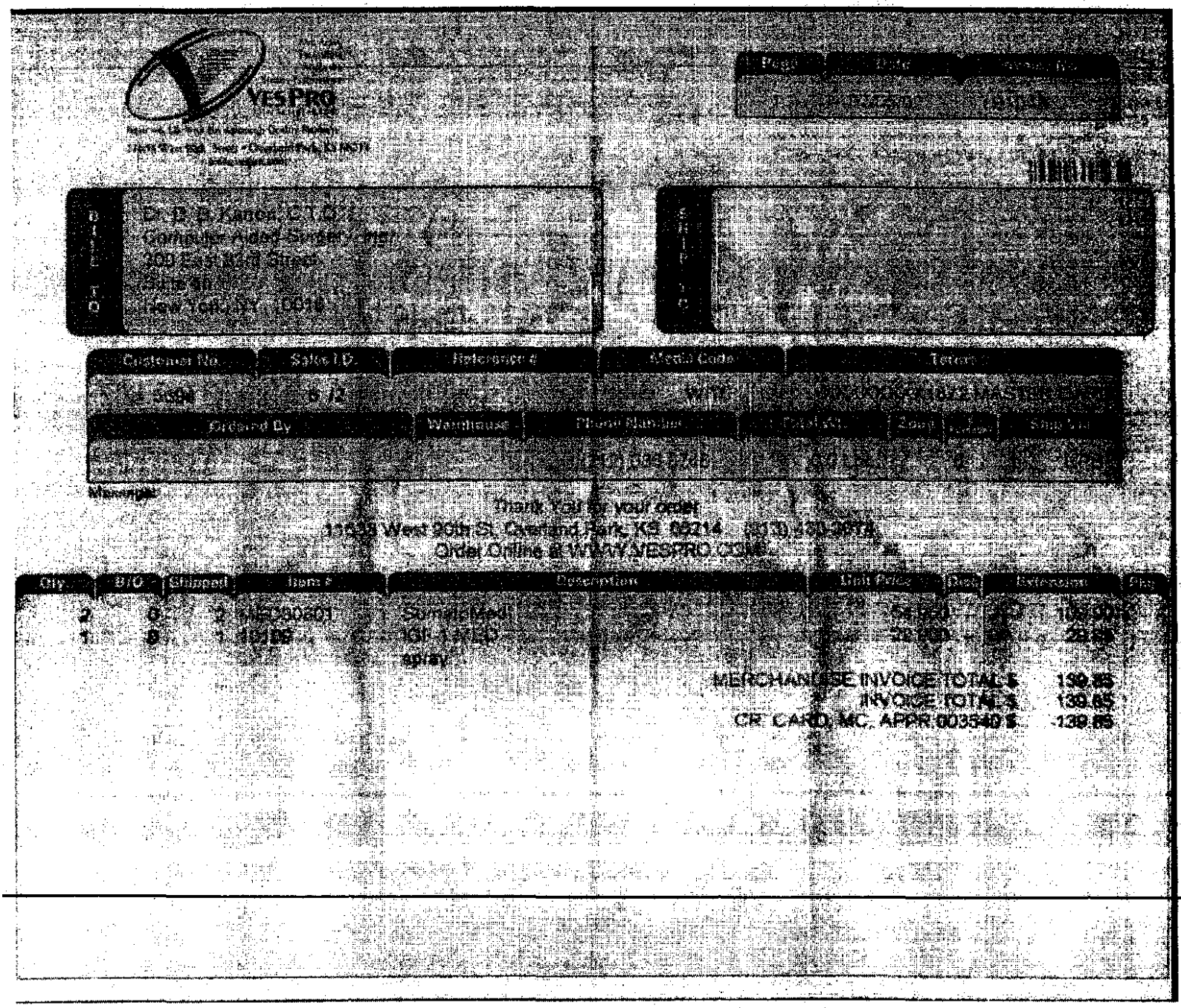
Message:

Thank You for your order
11638 West 90th St Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED80801	SomatoMed	54.950	--	109.90	
1	0	1	10109	IGF-1 MED spray	29.950		29.95	

MERCHANDISE INVOICE TOTAL $ 139.85
INVOICE TOTAL $ 139.85
CR CARD MC APPR 004341 $ -139.85

06623



YESPRO

Thank You for your order!

Qty	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Tax
2	0	2	[illegible]	Sumer/Med	[illegible]	[illegible]	[illegible]	[illegible]
1	0	1	[illegible]	IGI [illegible] spray	[illegible]	[illegible]	[illegible]	[illegible]

MERCHANDISE INVOICE TOTAL $ 139.65
INVOICE TOTAL $ 139.65
CR CARD, MC, APPR 003540 $ -139.65

06624

VESPRO

11638 West 90th Street • Overland Park, KS 66214
www.vespro.com

Page	Date	Invoice No.
1	08/01/02	9234A

BILL TO

Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	6 /2		WIT/	XXXXXXXX1872 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Packages	Ship Via
		(212) 686-8748	0.0 Lbs	6	1	UPS

Message:

Thank You for your order.
11638 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED80801	SomatoMed	54.950	--	109.90	
1	0	1	10109	IGF-1 MED spray	29.950	--	29.95	

MERCHANDISE INVOICE TOTAL $	139.85
INVOICE TOTAL $	139.85
CR. CARD: MC, APPR:001154 $	-139.85

VESPRO PKG ID #__

UPS ZN: 6

Order#9234

Ship to

Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

VESPRO PKG ID #

Order#9234

Ship to

Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

06625

VESPRO

Page	Date	Invoice No.
1	09/03/02	9439A

BILL TO
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	6 /2		WIT/	XXXXXXXX1672 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Packages	Ship Via
		(212) 686-8748	0.0 Lbs	6	1	UPS

Message:

Thank You for your order.
11838 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED60801	SomatoMed	54.950	--	109.90	
1	0	1	10109	IGF-1 MED spray	29.950	--	29.95	

MERCHANDISE INVOICE TOTAL $	139.85
INVOICE TOTAL $	139.85
CR. CARD: MC, APPR:031733 $	-139.85

VESPRO PKG ID #10016

UPS ZN: 6
Order#9439, Box 1 of 1

Ship to
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

VESPRO PKG ID #__

Order#9439

Ship to
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

06626

VESPRO

Page	Date	Invoice No.
1	09/30/02	9679A

BILL TO
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

SHIP TO

Customer No.	Sales I.D.	Reference #	Media Code	Terms
5694	6 /2		WIT/	XXXXXXXX1872 MASTER CARD

Ordered By	Warehouse	Phone Number	Total Wt.	Zone	Packages	Ship Via
		(212) 686-8748	0.0 Lbs	6	1	UPS

Message:

Thank You for your order.
11638 West 90th St, Overland Park, KS 66214 (913) 438-3074
Order Online at WWW.VESPRO.COM

Qty.	B/O	Shipped	Item #	Description	Unit Price	Disc	Extension	Pkg.
2	0	2	MED60801	SomatoMed	54.950	--	109.90	
1	1	0	10109	IGF-1 MED spray We are out of stock, but should have it out of manufacturing and packaged in about 1 1/2 weeks.	29.950	--	0.00	

MERCHANDISE INVOICE TOTAL $	109.90
INVOICE TOTAL $	109.90
CR. CARD: MC, APPR:030316 $	-109.90

VESPRO PKG ID #10225

UPS ZN: 6
Order#9679, Box 1 of 1

Ship to
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

VESPRO PKG ID #

Order#9679

Ship to
Dr. D. B. Karron, C.T.O.
Computer Aided Surgery, Inc.
300 East 33rd Street
Suite 4n
New York, NY 10016

06627

CONTRACT BETWEEN
ELISHA (LEE) GURFEIN
AND
COMPUTER AIDED SURGERY, INC.

TELEPHONE NUMBER FOR LEE GURFEIN
800-668-0189

EMPLOYMENT AGREEMENT

THIS AGREEMENT has been entered into as of October 1, 2001, by and between **COMPUTER AIDED SURGERY, INC.** (the "Company"), a New York corporation, of 300 East 33rd Street, Suite 4N, New York, NY 10016 and **ELISHA GURFEIN** (the "Executive"), of 156 Sherwood Place, Englewood, New Jersey 07631.

RECITALS

A. The Company will develop, through new mathematical theories, a novel computer application server that will transform encrypted data from imaging instrumentations into three-dimensional applications, for use in the medical field, as well as other non-medical areas.

B. The Company has been awarded a federal Advanced Technology Program Award 70NANBIH3050 (the "Award"), effective October 1, 2001 through September 30, 2004. A copy of the Award is appended hereto as Exhibit A.

C. The Company desires to employ Executive as its Chief Operating Officer upon the following terms and conditions;

NOW, THEREFORE, in consideration of the mutual covenants and obligations contained herein, the parties agree as follows:

1. Service. The Company hires and retains Executive as its Chief Operating Officer and the Executive agrees to act in this capacity upon the terms and conditions set forth in this Agreement.

2. Term. This Agreement's term will begin on October 1, 2001 and will remain in full force and effect for one year, unless terminated by the parties in accordance with this Agreement.

3. Automatic Renewal Upon Condition. Upon the expiration of the term of this Agreement and on the condition that the Company received continued funding pursuant to the Award, or other awards, or other financing that allows for payment of this Agreement for the designated year, this Agreement shall be deemed automatically renewed for an additional one-year term, unless either party gives forty-five (45) days prior written notice to the other party, in advance of the regular termination date, of the party's decision to terminate this Agreement. This Agreement may be renewed for two one-year terms.

4. Duties. During this Agreement's term, the Executive will perform the duties and services of the Chief Operating Officer, including the following:

06629

a) Meetings. Meet with Board of Directors at least quarterly to review progress of Company. Will prepare agenda for such meetings and propose topics for consideration. Will meet with individual directors and/or committees on a more frequent basis as necessary.

b) Fundraise. Raise funds and capital from public sector and private sector; coordinate meetings between potential investors and Company personnel; arrange and coordinate technical demonstrations, obtain booths at meetings and conferences; arrange hotel and travel plans for Company personnel.

c) Contract Administration. Obtain permission and approval from the federal government for future contracts and subcontracts; prepare Annual Reports, Quarterly Reports, and other writings on behalf of the Company.

d) Accounting System Certification. Submit to the federal government an accounting system certification issued by an independent certified public accountant within ninety days of October 1, 2001.

e) Financial Matters. Project and monitor fiscal budgets, analyze cash flow, monitor banking transactions, track time sheets and task/completion milestones, and supervise bookkeeper(s) in generating checks and making payroll payments.

f) Public relations. Promote public relations within the industry and the university communities.

g) Strategic Planning and Market Research. Write and update business plan and marketing plan.

h) Purchases and Leases. Make purchases for equipment, write purchase orders, bid out large purchases per federal acquisition rules; negotiate with vendors for Government Service Administration pricing, where appropriate; investigate state purchase contract discounts; maintain books and records for bid audits; authorize vendors, pay vendors, track deliveries; monitor accounts payable; manage discounts for prompt payment.

i) Personnel. Executive may retain, with the consent of the Company, the services of essential personnel to satisfy the responsibilities contained in paragraphs 4 (a) through (h) above. Consent herein will not be unreasonably withheld. Disputes herein will be determined by arbitration, unless resolved between the parties.

5. Other Services and Activities. Executive will devote 75% of his time to the Company's business.

2

06630

6. Salary. Executive will be paid an annual salary of $100,000.00, payable in monthly installments; however, the salary is expressly conditioned upon the continued and uninterrupted payment to Company of the Award, referenced above. If payment of the Award, or other awards, or other financing that allows for the payment of this Agreement, ceases for any reason, then payment of the Executive's salary will also cease and Company will have no further obligation under this Agreement.

7. Incentive Compensation. In order to encourage Executive to pursue corporate development, Executive will receive incentive compensation in the form of shares of the corporation. At the beginning of the one-year term of this Agreement, Executive will be entitled to an amount of shares equal to three percent (3%) of the outstanding shares of the Company based upon the total issuance of one hundred thousand (100,000) shares, or 3,000 shares. In the middle of the second term of this Agreement, or after 18 months, Executive will be entitled an amount equal to three percent (3%) of the outstanding shares of the corporation based upon the total issuance of one hundred thousand shares.

8. Stock Redemption. For a period of three years, Executive will grant a right of first refusal to Company on the private sale of any stock owned by Executive. If Executive leaves the Company prior to or at the end of a term, the Company may, at its option, buy back Executive's shares at a dollar amount to be determined between the parties or by a certified public accountant or other professional. The parties agree to use their best efforts to select a certified public accountant or other professional who will be acceptable to each other. If the parties are unable to agree upon the certified public accountant or professional within a reasonable period of time, a claim under this clause shall be settled by arbitration pursuant to this Agreement. Executive agrees that at the time of the stock redemption, the shares of stock of the Company will be free and clear of all liens, pledges, encumbrances or claims.

9. Fringe Benefits. The Executive will be entitled to participate in all benefit plans or programs of the Company currently in existence or to be established including medical, dental, life insurance, retirement, pension, vacation, sick leave and holidays.

10. Expenses. The Company will reimburse Executive, upon presentment of bills, for all reasonable business expenses incurred by Executive, based upon the Company's guidelines in effect for management personnel.

11. Illness or Disability of Executive. If executive is unable to perform services for the Company for a period of more than thirty (30) continuous days, or forty-five (45) aggregate days within the course of a term, Company may terminate this Agreement upon not less than five (5) days'

written notice to Executive. In the event of such termination, all of the Company's obligations hereunder will terminate immediately. This provision will operate and take effect only in the second or third term of this Agreement and it will not be in effect during the first term of this Agreement.

12. Death of Executive. This Agreement will terminate immediately upon the death of Executive. If Executive dies during the term of this Agreement, Company will pay to Executive's estate the compensation that would otherwise be payable to Executive through the end of the month. This provision will operate and take effect only in the second or third term of this Agreement and it will not be in effect during the first term of this Agreement.

13. Termination for Cause. Company may terminate this Agreement and all of its obligations hereunder upon a determination of an occurrence, as defined below, of any one of the following events: (a) Executive's material breach of this Agreement; (b) Executive's negligent or willful misperformance of his duties; (c) Executive's conviction of a felony or any other crime involving moral turpitude or dishonesty which, in the good faith opinion of the Company, would impair Executive's ability to perform his duties or the Company's business reputation; (d) Executive's failure or refusal to comply with Company's policies, standards and regulations; and (e) Executive's unauthorized disclosure of Company's trade secrets and other confidential business information. A determination of an occurrence, as stated above, will be determined by a panel of three arbitrators no more than thirty (30) days after written notice to the breaching party. A panel will be comprised of one partisan arbitrator selected by each party and a third neutral arbitrator to be selected jointly by the two arbitrators. If the two arbitrators fail to agree upon a third arbitrator, then the American Arbitration Association will select a third neutral arbitrator. Discovery between the parties may take place prior to the case being presented to the panel. A written decision will issue upon presentment of the case, which decision will be binding upon the parties. The fees and expenses of the neutral arbitrator will be borne equally by the parties, and each party is responsible for its own costs, including legal fees, in connection with this procedure. If Executive defaults in this procedure, then Company may terminate this Agreement on its own after ten days written notice to Executive. If Company defaults in this procedure, the breach is deemed waived after ten days written notice from Executive.

14. Trade Secrets. With respect to Company's special techniques, patents, analyses, methods, forms, hardware systems, software programs, and customer lists, Executive acknowledges that this information: (a) belongs to Company; (b) contains specialized and confidential information not

generally known to the industry; (c) and constitutes Company's trade secrets. Executive recognizes and acknowledges that it is essential to Company to protect this trade information. Executive agrees to act as a trustee of this information and of any other confidential information learned in connection with the Executive's employment with Company. Executive further represents to Company that, as an inducement to Company to retain Executive, Executive will hold the information in trust and confidence for Company's sole use and benefit. During this Agreement's term, and for five (5) years thereafter, Executive agrees not to disclose this information to any person, firm, association, or other entity for any reason or purpose whatsoever unless the information has already become common knowledge or unless Executive is required to disclose it by government process.

15. Noncompetition. Company has retained Executive only for the purposes set forth in this Agreement, and the relationship to Company is that of an employee. During this Agreement's term, Executive will not enter into or take part in any business, profession, or other endeavor that competes with Company. Executive agrees not to compete either as an employee, agent, independent contractor, owner, or otherwise.

16. Restrictive Covenants. Executive agrees that for two (2) years after this Agreement's termination for any reason, with or without cause, or for a period of time equal to the length of the Executive's retention by Company if this period has been for less than six months, Executive will not directly or indirectly contact these then current Company clients and/or sponsors, including, but not limited to, the federal Defense Advance Research Projects Administration (DARPA), Advanced Technology Program (ATP), Department of Defense (DOD), or National Institute of Health (NIH), for the purpose of soliciting or servicing contracts for high technology development that competes with the Company. Executive agrees not to contact the above-mentioned clients and/or sponsors that directly compete with the Company, either on his own or on behalf of any other person, firm, company, or corporation. The parties acknowledge that they have attempted to limit the Executive from unfair competition. The parties recognize, however, that reasonable people may differ in making this determination. Consequently, the parties agree that, if the scope of enforceability of the restrictive covenant is in any way disputed at any time, a court or other trier of fact may modify and enforce the covenant to the extent that it believes to be reasonable under the circumstances existing at the time. Executive further acknowledges that in the event employment with Company terminates for any other reason, Executive will be able to earn a livelihood without violating these restrictions and that the ability to earn a living without violating these restrictions is a material condition to employment with Company.

17. Indemnification. The Company will indemnify Executive against any and all costs, expenses, losses, claims, damages, obligations or liabilities reasonably incurred by him in connection with any proceeding if, with respect to the acts or omissions of Executive which are the subject of the proceeding, Executive acted in good faith and in a manner he reasonably believed to be in the best interests of the Company and, in the case of a criminal action or proceeding, had no reasonable cause to believe Executive's conduct was unlawful. Executive shall promptly notify the Company in writing if any claim, action, suit or proceeding is brought against Executive with respect to which indemnity may be sought against the Company. The Company shall have the right to participate in and assume and control the defense thereof.

18. Breach of the Agreement. In the event of any claimed breach of this Agreement, the party claim to have committed the breach will be entitled to written notice of the alleged breach and a period of ten (10) days in which to remedy such breach.

19. Assignment. Executive agrees that this Agreement and its rights, interests, and benefits cannot be assigned, transferred, pledged or hypothecated in any way and will not be subject to execution, attachment, or similar process. Any attempt to do so contrary to the terms of this Agreement will be null and void and shall relieve Company of any liability under this Agreement.

20. Separability. If any provision, paragraph, or subparagraph of this Agreement is adjudged by any court of law to be void or unenforceable in whole or in part, the adjudication shall not be deemed to affect the validity of the remainder of the Agreement, including any other provision, paragraph, or subparagraph. Each provision, paragraph or subparagraph of this Agreement is declared to be separable from every other provision, paragraph, and subparagraph and constitutes a separate and distinct covenant.

21. Modifications. No change or modification of this Agreement will be valid unless in writing and signed by Company and Executive. No waiver of any provision of this Agreement will be valid unless in writing and signed by the person or party to be charged.

22. Binding Effect. This Agreement will be binding upon and inure to Company's benefit and be binding upon Company, Executive, and their respective successors, assigns, heirs, legal representatives, executors and administrators.

23. Arbitration. Any controversy or claim arising out of or related to this Agreement or its breach will be settled by arbitration in the City of New

York, in accordance with the governing rules of the American Arbitration Association then in effect. Judgment may be entered on the arbitrator's award in any court of competent jurisdiction.

24. Notice. All notices will be given in writing by certified mail and will be addressed to Company at its registered office in the State of New York and to Company's attorney, Frederica L. Miller, Esq., 60 East 42nd Street, Suite 2001, New York, NY 10165 and to Executive at the last known place of residence.

25. Attorney's Fees. If any party to this Agreement willfully breaches any of this Agreement's terms, then that party will pay to the nondefaulting party all of the nondefaulting party's costs and expenses, including attorney's fees, incurred by that party in enforcing this Agreement's terms. Loss to Company of the Award, and/or Company's discretionary evaluation of its employment needs is not a basis for a claim of willful breach.

26. Complete Agreement. This Agreement constitutes the entire agreement between the parties and contains all of the agreements between the parties with respect to this subject matter. This Agreement supercedes any and all other agreements, whether oral or in writing, between the parties with respect to this subject matter.

27. Governing Law. This Agreement will be subject to and governed by the laws of the State of New York.

28. Headings. The headings in this Agreement are inserted for convenience only and are not to be considered in construction of this Agreement's provisions.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed and delivered as of the date written below.

COMPUTER AIDED SURGERY, INC.

By _____

Its President

Date 26 Dec 2001

ELISHA GURFEIN

_____
Signature

Dec 26, 2001
Date